



Kern Community College District

2024-25 Tentative Budget

June 13, 2024

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**

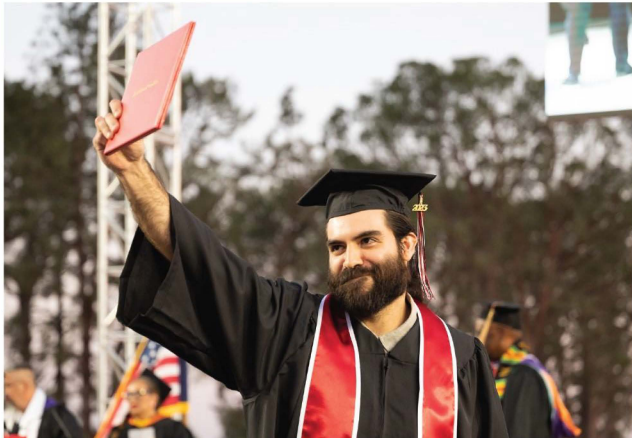


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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2024-25 TENTATIVE BUDGET ASSUMPTIONS

The Governor's proposed budget for 2024-25 shows his continued support for education even with the projected state budget deficit. There are no significant core reductions for programs or services for California Community Colleges in the budget proposal. There are funding delays and reductions from the 2022-23 and 2023-24 budgets being utilized to balance the state budget.

2024-5 Highlights for California Community Colleges

Apportionments

- A modest cost-of-living adjustment (COLA) of 1.07 percent.
- Enrollment growth of 0.5% is proposed for SCFF.
- The proposed budget includes withdrawals of over \$500 million for 2023-24 and over \$350 million for 2024-25 from the Public School System Stabilization Account (PSSSA) to offset the state's decreased revenue. These withdrawals will deplete the funding that has accumulated in the PSSSA by the end of 2024-25.

Other Programs

- Several one-time funds are proposed totaling \$71 million including investment in nursing workforce, pathways for learnings of low-income, and mapping articulated pathways for credit for prior learning,

Capital Outlay

- All prior funded/approved projects continue to be funded for the District. No new projects have been approved.

Deferred Maintenance

- There is no planned funding for community colleges this year.

Categoricals

Program	January	May
Adult Education Program	COLA	COLA
Student Equity and Achievement Program	No Change	No Change
Strong Workforce	No Change	No Change
Extended Opportunity Programs and Services (EOPS)	COLA	COLA
Disabled Student Programs and Services (DSPS)	COLA	COLA
Apprenticeship	COLA	COLA
CalWORKS student services	COLA	COLA
Cooperative Agencies Resource for Education (CARE)	COLA	COLA

2024-25 Kern Community College District Tentative Budget

The Kern Community College District’s 2024-25 Tentative Budget is based on a fairly conservative budget approach. The budget was developed using the 2023-24 First Principal Apportionment data. KCCD is not budgeting for COLA. In addition, KCCD has incorporated a 3.55 percent revenue deficit factor in our SCFF apportionment, which is included in the 2023-24 First Principal Apportionment.

The Kern Community College District projects its ongoing 2024-25 Tentative Budget General Fund revenues to be \$524.8 million reflecting an increase of \$58.6 million from the 2023-24 Adopted Budget. Unrestricted revenues are projected to be \$252.9 million, reflecting an increase of \$11.4 million from the 2023-24 Adopted Budget. This increase is primarily due to the COLA and captured growth in the prior year contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$271.9 million reflecting an increase of \$47.1 million from the 2023-24 Adopted Budget. This increase is primarily the result of the substantial number of grants the district has brought in over the past year.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$540.2 million, reflecting an increase of \$63 million. Unrestricted expenditures are projected to be \$268.1 million reflecting an increase of \$17.1 million and restricted expenditures are projected to be \$272 million reflecting an increase of \$46.6 million.

The 2024-25 unallocated district-wide projected **beginning balance** is \$59.7 million. The colleges' projected unrestricted GU001 beginning balances are \$85.5 million for a total District GU001 beginning balance of \$145.2 million. The combined 2024-25 unrestricted GU001 **ending balance** (reserves) is projected to be \$129.9 million (49.29%). It should be noted that each of the colleges has prepared one-time spending plans that utilize their reserve balances for 2024-25. In addition, district-wide reserves of \$1.4 million are being utilized to fund several one-time expenditures at the District Office to exclude those one-time costs from being allocated back to the Colleges as a chargeback against their budgets.

Revenue Assumptions

- **No COLA**
- **No Growth** funding.
- **Stabilization** is being allocation to Cerro Coso Community College (\$469,000) and Porterville College (\$562,000)
- **Base** unrestricted fund is calculated based upon the 2023-24 P1 Apportionment
- **Enrollment fees** remain the same at \$46/unit.

- **Lottery** proceeds estimated at \$4.4 million.
- **Mandated cost recovery** estimated at \$845,814.
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2024-25.
- **Deferred Maintenance and Instructional Equipment** no projected funding for community colleges

Expenditure Assumptions

- **Salary costs for all employee classes** reflect contractual step/column changes, new positions and negotiated increases for 2024-25 at a cost of approximately \$15.8 million.
- **Health and welfare benefit cap** is per the contractual projected formulas for 2024-25.
- **Workers' Compensation** rates are not expected to increase for the 2024-25 year.
- **Unemployment Insurance** rates are not expected to increase for the 2024-25 year.
- **STRS Contribution** rates are not expected to increase from 19.10% for the 2024-25 year.
- **PERS Contribution** increase from 26.68% to 27.80% for the 2024-25 year.

ALLOCATION

**Kern Community College District
Income To Be Allocated -- Unrestricted GU001**

Income Description	2023-24	2024-25					Tentative Allocation	Variance
	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves		
SCFF	219,253,284	162,693,506	33,751,991	31,379,296			227,824,793	8,571,509
Stabilization - KCCD	-	-	469,519	562,705		(1,032,224)	-	-
Part-Time Faculty Support (Adjunct)	492,340	423,970	66,545	63,671			554,186	61,846
Lottery Revenue	3,903,238	3,375,140	540,985	517,217			4,433,342	530,104
Mandated Costs	724,136	647,074	101,563	97,177			845,814	121,678
Interest Income	2,370,153	3,429,014	545,562	525,424			4,500,000	2,129,847
Miscellaneous Income	200,000	114,300	18,185	17,514			150,000	(50,000)
Total GU001 Income to be Allocated	227,290,197	170,683,004	35,494,350	33,163,005		(1,032,224)	238,308,135	11,364,984
PY Allocated Income		162,500,544	35,226,350	32,801,620				
Increase(Decrease) from PY		8,182,460	268,000	361,385				
		5.0%	0.8%	1.1%				
District Office Budget	41,182,886	31,409,611	5,180,017	5,224,683	(43,245,661)	1,431,351	-	631,424
CY Allocation - After Chargeback		139,273,393	30,314,333	27,938,322			197,526,049	
PY Allocation - After Chargeback		132,227,835	30,086,308	28,021,485			190,335,628	

Potash and Forest Reserves have been removed from the allocation and booked directly to the the Colleges.

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2024-25 Tentative Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer lower division academic and career/technical education. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Colleges include instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 59,614 unduplicated, annual headcount, with an annual general fund-operating budget and reserves of approximately \$670 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC DIRECTIONS

- Strategic Direction #1 Maximize Student Success, Ensure Student Access, and Reduce Equity Gaps
- Strategic Direction #2 Provide Workforce and Economic Development Programs that Respond to Local and Regional Industry
- Strategic Direction #3 Strengthen Organizational Effectiveness

KERN COMMUNITY COLLEGE DISTRICT 2024-25 General Fund - Unrestricted and Restricted														
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted	Restricted
8989AB	Carry Over Funds - Budget Only			16,124,658			13,143,263			120,000			145,268,690	
	56,226,587			16,124,658			13,143,263			59,774,181			145,268,690	
	8050 - Subtotal			16,124,658			13,143,263			59,774,181			145,268,690	
8120AA	Higher Education Act			7,482			966,655						2,831,024	
8120PY	Higher Education Act - Prior Yr Adj						27,917						27,917	
8130AA	Workforce Investment Act						194,794						194,794	
8140AA	Temp Assistant for Needy Families			29,355			58,073						146,690	
8160AA	Veterans Education			1,500			500			2,000				
8170AA	Vocational & Applied Tech. Edu. Act			277,000			219,937			48,917			2,029,187	
8190AB	Other									600,000			1,112,857	
8190AP	Potash Revenue			424,000									424,000	
8190PY	Other Prior Year									1,412,872			3,540,341	
8194AB	Federal Prior Year Carry Over			225,000			133,551						358,551	
	8100 - Subtotal			425,500			500			2,061,789			426,000	
8611AA	State General Apportionment									152,824,793			152,824,793	
8612AA	Apprenticeship Apportionment			400,000									400,000	
8612PY	Apprenticeship Apportionment - PY			810,000									810,000	
8619AA	Other General Apportionment			650,000									650,000	
8619AB	Enrollment Fee Adm			30,000			42,655						72,655	
8619AG	Part Time Faculty									554,186			554,186	
8619PY	Other General Apportionment PY			600,000			20,000						712,000	
8622AA	EOPS			2,564,009			847,166			1,558,689			4,969,864	
8622PY	EOPS Prior Year Adj			300,000			500,000						800,000	
8623AA	DSPS			1,445,000			332,349			488,565			2,265,914	
8623PY	DSPS - PY			515,204			200,000						715,204	
8625AA	Calworks			394,474			147,527			384,658			926,659	
8625PY	Calworks - PY			250,000			170,000						420,000	
8629AA	Other General Categorical Programs			16,351,090			3,750,718			3,624,958			24,176,766	
8629AC	Care			449,537			225,784			450,000			1,023,791	
8629AE	BFAP						243,567						430,067	
8629AK	Other State Financial Aid			1,189,906									1,189,906	
8629PY	Other General Categorical Program PY			16,334,200			5,399,564			24,916,968			51,932,302	
8659AA	Other Reimbursable Categorical			983,812			677,286						1,661,098	
8659AF	Pass through categorical programs			82,966									82,966	
8659AG	OTHER STATE GRANTS			231,631			205,000			37,816,808			38,253,439	
8659PY	Other Reimbursable Categorical - PY			2,912,758			533,069			72,838,437			77,125,728	
8681AA	State Lottery Proceeds			1,000,000			349,296			4,433,342			1,578,818	
8681AB	State Lottery Proceeds - Prior Year			1,900,000									1,900,000	
8682AA	State Mandated Costs									845,814			845,814	
8690AA	Other State Revenues			4,660,153			912,922			957,982			7,916,177	
8694AB	State Prior Year Carry Over			9,050,987			920,194			169,030			29,097,747	
8699AA	Specific Misc State Revenue			596,950			239,792			133,905			12,753,026	
8699AB	Specific Misc State Revenue			115,000						239,792			836,742	
	8600 - Subtotal			942,922			13,967,384			1,000,637			167,856,967	
8811AA	Tax Allocation Secured Roll									75,000,000			75,000,000	
8824AA	Specific Grants			241,619			165,000			306,127			712,746	
8831AA	Instructional Contracts			6,000			12,000			301,000			319,000	
8839AA	Other Contracts			100,000									100,000	
8839AB	Outside Scholarships			620,000									620,000	
8840AA	Sales and Commissions			3,500									3,500	
8844BZ	Other			2,400									2,400	
8847AA	Graphics Sales - Taxable			4,442									4,442	
8847AB	Graphics Sales - Nontaxable			862									862	
8847C	Graphic Dept Internal Charges			39,273									39,273	
8850AA	Rentals & leases			61,043			15,000			1,500			77,543	
8860AA	Interest and Investment Income									4,500,000			4,500,000	
8872BA	Community Service Classes			274,400			7,000						281,400	
8876AA	Health			915,000						138,821			1,053,821	
8877AA	Instructional Material Fees			17,000									17,000	
8879BA	Student Records			85			35,000			3,000			38,085	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed 2024-25	Restricted	Unrestricted	Restricted	
															2024-25
															Unrestricted
8880AA Non-Resident Tuition	1,049,220			300,000			340,000						1,689,220		
8880AC Non-Resident Tuition CVC/OEI	1,368												1,368		
8880BA Non-Resident Tuition-Baccalaureate	6,183												6,183		
8881AA Parking Fees - Terms			500,000			8,000			168,869					676,869	
8881AB Parking Meters and Day Passes			50,000			5,000								55,000	
8881AC Other	4,668		50,000			5,000							4,668	55,000	
8885AB Other Student Fees & Charges							5,000						5,000		
8885AD Testing	1,811						1,200						3,011		
8890AA Library Fees							200						200		
8890AE Library Lost Books Charge				300									300		
8890AF Copy Charges							1,500						1,500		
8893AA Foundation Reimbursements		159,597											159,597		
8894AA Local Revenue Prior Period Adj	2,376												2,376		
8894AB Local Prior Year Carry Over					6,470	477,045			96,784		515,000	532,512	521,470	1,106,341	
8895AA Telephone Charges	152												152		
8895AB Other	31,981		60,000		2,211	25,000			83,430		150,000		184,192	168,430	
8800 - Subtotal	1,203,464	1,159,997	1,866,619	373,200	27,682	685,045	352,400	-	812,171	79,650,000	816,000	532,512	83,582,743	3,896,346	
8981AA Interfund Transfers - In						130,000								130,000	
8989AA Other Incoming Transfers	170,683,004			35,494,350			33,163,005			-238,308,135			1,032,224		
8900 - Subtotal	170,683,004	-	-	35,494,350	-	130,000	33,163,005	-	-	-238,308,135	-	-	1,032,224	130,000	
Total, Net Beginning Balance and Income	232,773,208	2,369,997	77,564,237	53,360,631	27,682	15,096,266	47,659,805	-	16,789,505	59,934,301	2,041,000	162,608,546	398,166,623	272,058,554	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
7602											1,488,078	780,490	-47.55%	780,490
7603											430,135	409,018	-4.91%	409,018
											1,918,213	1,189,508	-37.99%	1,189,508
7910					110,928,093	129,986,283	17.18%							129,986,283
					110,928,093	129,986,283	17.18%							129,986,283
					131,641,942	145,609,504	10.61%				7,851,855	5,462,399	-30.43%	151,071,903
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					358,554,759	393,727,945	9.81%	3,377,898	4,438,679	31.40%	225,384,448	272,058,554	20.71%	670,225,177

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 course of an academic year, the college serves over 40,500 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 36 buildings located on 154 acres. The buildings comprise over 800,000 square feet with approximately 530,000 square feet of assignable space for educational and support programs. The Delano Center, BC SouthWest, Arvin High School, and Weill Institute are community outreach sites serving different community needs. The College is undergoing significant renovation and modernization projects with the use of Measure G and Measure J funds improving the facilities, technology, and infrastructure to build a better Bakersfield College. BC SouthWest was relocated to the California State University, Bakersfield campus during fiscal year 2019-20 providing students access to expanded services and an environment that prepares them for easy transition to a four-year college. BC Arvin campus had its groundbreaking celebration in May of 2022.

The 2024-2025 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiency. The Unrestricted fund is budgeted at over \$232 million. The College's Unrestricted expense budget allocates 82% to salaries and benefits with the remaining 18% to other non-labor operational expenses (excluding debt, chargebacks and reserves). The 2024-2025 budget includes a one-time spending plan that addresses the College's need for security upgrades, site improvements, furniture, information technology, and equipment.

In addition, Bakersfield College budgets in excess of \$99 million dollars in restricted and special funding which includes over \$77 million in the current year's allocation and carryover from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. Many challenges continue with the uncertainty of the state budget. The projected shortfall in state revenue will limit increases in funding for categoricals and special programs. Adult Education, Strong Workforce, and Rising Scholars Program continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

Bakersfield College's FTES for FY22-23 totaled 18,977. Future enrollment may increase as the College shifts back to in-person learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

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

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

Strategic Directions

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

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

BAKERSFIELD COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
6200 - Subtotal					1,564,157	2,614,205	67.13%	1,000	1,000	0.00%	2,658,812	306,892	-88.46%	2,922,097
6310 Library Books					40,000	60,000	50.00%							60,000
6311 Magazines & Periodicals					40,000	60,000	50.00%							60,000
6300 - Subtotal					80,000	120,000	50.00%							120,000
6411 Library/Audio Visual Equipment					60,000	60,000								60,000
6412 Computer/Technology Equipment					1,004,300	1,321,836	31.62%	5,500	4,000	-27.27%	573,409	265,646	-53.67%	1,591,482
6412FA Computer/Tech Equipment					120,000	120,000						35,342		155,342
6413FA Autos and Busses												50,000		50,000
6414 Furniture					356,900	389,400	9.11%				108,267	442,738	308.93%	832,138
6414FA Furniture					2,710,000	1,210,000	-55.35%							1,210,000
6419 Other Equipment					291,600	1,350,708	363.21%		500,000		1,651,266	1,225,695	-25.77%	3,076,403
6419FA Other Equipment					246,500	2,478,500	905.48%				1,828,245	995,229	-45.56%	3,473,729
6424FA Furniture											10,000		-100.00%	
6400 - Subtotal					4,799,300	6,930,444	44.71%	5,500	504,000	9.063.64%	4,171,186	3,014,651	-27.73%	10,449,095
6000 - Total					6,433,457	9,664,649	50.22%	6,500	505,000	7.669.23%	6,876,652	3,500,847	-49.09%	13,670,496
7110 Debt Reduction					270,000	200,000	-25.93%							200,000
7111 Debt Interest & Other Charges					30,000	20,000	-33.33%							20,000
7100 - Subtotal					300,000	220,000	-26.67%							220,000
7201 Intrafund Transfers Out					30,259,082	31,409,611	3.80%							31,409,611
7200 - Subtotal					30,259,082	31,409,611	3.80%							31,409,611
7312 Interfund Transfers - Out					3,831,000	180,000	-95.30%							180,000
7300 - Subtotal					3,831,000	180,000	-95.30%							180,000
7501 Student Fin Aid (Excludes Salaries)											1,388,526	1,405,463	1.22%	1,405,463
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
7501AC CARE-Financial Aid											320,000	200,000	-37.50%	200,000
7501AD EOP&S-Financial Aid											1,000,000	1,150,000	15.00%	1,150,000
7501AE Federal SEOG-Financial Aid														
7501AF Federal PELL Grant														
7501AI Federal Direct Loans														
7501AK Cal Grant A-Financial Aid														
7502 Scholarships											324,077	70,000	-78.40%	70,000
7503 Outside Scholarships											17,207	65,000	277.76%	65,000
7506 Tuition Fee Reduction											70,000		-100.00%	
7500 - Subtotal											3,119,810	2,890,463	-7.35%	2,890,463
7602 Oth Student Aide (Non-cash)											864,368	439,750	-49.12%	439,750
7603 Book Vouchers (Non-Cash SFA Aid)											88,367	148,720	68.30%	148,720
7600 - Subtotal											952,735	588,470	-38.23%	588,470
7910 Unrestricted					40,924,539	50,363,249	23.06%							50,363,249
7900 - Subtotal					40,924,539	50,363,249	23.06%							50,363,249
7000 - Total					75,314,621	82,172,860	9.11%				4,072,545	3,478,933	-14.58%	85,651,793
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					210,512,850	232,773,208	10.57%	2,071,313	2,369,997	14.42%	107,418,359	77,564,237	-27.79%	312,707,441

**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 8,600 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 2023-2024 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 2023 for the 2024-2025 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 2023, 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 2024, 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 School District, Kern Valley High School, Tehachapi High School, Mammoth High School, Bishop High School, and Burroughs High School. There continues to be high demand on the three remaining yards at the California Correctional Institution in Tehachapi for our Incarcerated Student Education Program (ISEP). Cerro Coso has made 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. 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 Cerro Coso Targets and Tactics document forward and to increase our portion of state funding through the Student Centered Funding Formula. Additionally, we will be working to establish and grow a campus in Tehachapi in anticipation of the end of a lease with the Tehachapi Unified School District. All of these initiatives aim for our goals to increase early college, to reach adult learners, to provide in-demand Career Technical Education, and to meet the needs of our diverse communities while supporting our military and aerospace partners.

KCCD's successful work to maximize the SCFF is paying off with increased funding for Cerro Coso. We continue to include funding for one-time requests in our 2024-25 tentative budget, including funding for replacement of college vehicles, improving staff work environments, professional development related to improved workplace well-being (mental and emotional health), and upgrading classrooms with new Zoom technology, to name a few. Additionally, through one-time spending plans, we are placing funds in Capital Outlay to support initiatives to building a Cerro Coso campus in Tehachapi, to improving grounds and athletic facilities not part of the Sports Complex project, to work towards student housing options in Ridgecrest, and to improvement of the grounds entering the IWV campus. The tentative budget for Cerro Coso, with the approved one-time spending plans that make use of growing reserves, has resulted in the college reserves being spent down by \$3.8M to just over \$12.3M, which is roughly 30% of the budgeted expenses. We continue our efforts on scheduled maintenance projects, which are funded by the 2021-22 and 2022-23 state allocations of funds and have our list of projects prioritized should there be changes in the state funding. Current outstanding projects include upgrades to our building security system, upgrades to our doors and locking systems, upgrades and replacements of HVAC systems, and updating campus signage.

CERRO COSO COMMUNITY COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001		% Change	CE		% Change	Restricted		% Change	Total										
	Unrst	Unrst	Rest	Rest	Adopted Budget	Tentative Budget		Adopted Budget	Tentative Budget		Adopted Budget	Tentative Budget			Adopted Budget	Tentative Budget								
																	2024	2025	2024	2025	2023-24	2024-25	2023-24	2024-25
																	2024		2025		2023-24		2024-25	
3421RC					52,105	53,245	2.19%				21,797	25,328	16.20%	78,573										
3422					22,043	22,493	2.04%							22,493										
3422RC					1,765	1,900	7.63%							1,900										
3440					193,845	206,034	6.29%				90,837	89,746	-1.20%	295,780										
3440RC					26,369	28,903	9.61%				10,259	10,027	-2.26%	38,930										
3400 - Subtotal					3,041,980	3,172,383	4.29%				813,211	883,828	8.68%	4,056,211										
3510					3,630	3,972	9.43%				314	323	2.96%	4,296										
3510T					17,539	17,492	-0.26%	5	5		43	33	-24.76%	17,530										
3520					525	554	5.53%				179	183	2.34%	737										
3521					1,436	1,454	1.26%				565	647	14.60%	2,101										
3521T					170	384	126.73%				138	102	-26.17%	486										
3522					45	48	7.62%							48										
3540					673	737	9.61%				262	256	-2.27%	993										
3541T					1,197	1,504	25.67%				349	418	19.52%	1,922										
3500 - Subtotal					25,214	26,147	3.70%	5	5	0.00%	1,850	1,962	6.02%	28,113										
3610					77,829	85,162	9.42%				6,732	6,932	2.97%	92,094										
3610T					37,989	38,554	1.49%	106	106	-0.03%	1,272	1,004	-21.03%	39,664										
3620					11,257	11,879	5.53%				3,838	3,927	2.31%	15,805										
3621					30,782	31,171	1.27%				12,104	13,875	14.63%	45,046										
3621T					647	1,553	140.19%				4,619	4,928	6.68%	6,481										
3622					965	1,039	7.62%							1,039										
3640					14,422	15,808	9.61%				5,611	5,484	-2.26%	21,292										
3641T					2,568	3,479	35.51%				7,490	8,954	19.54%	12,434										
3600 - Subtotal					176,459	188,646	6.91%	106	106	-0.03%	41,667	45,104	8.25%	233,856										
3710					286	286								286										
3710T					15,156	20,710	36.64%	376	376					21,086										
3720					1,270	1,381	8.76%							1,381										
3721					5,654	5,007	-11.44%				646	76	-88.16%	5,083										
3721T					1,784	1,784					10,481	7,263	-30.70%	9,047										
3700 - Subtotal					22,366	29,168	30.42%	376	376	0.00%	11,127	7,339	-34.04%	36,884										
3910					40,032	41,156	2.81%				3,678	3,466	-5.79%	44,622										
3920					6,417	5,613	-12.53%				2,157	2,123	-1.61%	7,736										
3921					26,744	26,894	0.56%				11,010	12,793	16.20%	39,687										
3922					653	653								653										
3929						74,272						-74,272												
3940					7,541	7,785	3.23%				2,688	2,607	-3.00%	10,392										
3900 - Subtotal					81,388	156,374	92.13%				19,533	-53,284	-372.78%	103,090										
3000 - Total					8,043,798	8,580,773	6.68%	631	631	0.00%	1,911,938	2,028,887	6.12%	10,610,291										
4211					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425										
4200 - Subtotal					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425										
4310					34,500	49,800	44.35%				391,700	232,683	-40.60%	282,483										
4312					15,000		-100.00%																	
4313					186,449	170,540	-8.53%				140,086	158,736	13.31%	329,276										
4314					34,400	28,700	-16.57%							28,700										
4315					162,485	172,414	6.11%							172,414										
4317					16,900	14,400	-14.79%				522,657	405,865	-22.35%	420,265										
4320					11,000	20,000	81.82%				1,500	1,000	-33.33%	21,000										
4321					16,500	21,400	29.70%							21,400										
4300 - Subtotal					477,234	477,254	0.00%				1,055,943	798,284	-24.40%	1,275,538										
4400 - Subtotal																								
4000 - Total					478,309	479,679	0.29%				1,064,943	822,284	-22.79%	1,301,963										
5107					28,800	37,960	31.81%							37,960										
5119					68,493		-100.00%				85,000		-100.00%											
5150					150,000	400,000	166.67%							400,000										
5151					7,000	5,000	-28.57%				47,500	175,422	269.31%	180,422										
5100 - Subtotal					254,293	442,960	74.19%				132,500	175,422	32.39%	618,382										
5212					67,300	66,500	-1.19%				20,000	72,748	263.74%	139,248										
5220					146,900	172,100	17.15%				234,940	155,469	-33.83%	327,569										
5220DT					88,310	90,650	2.65%	3,000	3,000		18,950	31,550	66.49%	125,200										
5221					36,300	15,400	-57.58%				12,800	10,400	-18.75%	25,800										
5230					21,970	15,520	-29.36%				96,900	95,850	-1.08%	111,370										
5231						250								28,500										
5200 - Subtotal					360,780	360,420	-0.10%	3,000	3,000	0.00%	383,590	394,517	2.85%	757,937										
5300 - Subtotal					53,411	61,994	16.07%				8,450	8,820	4.38%	70,814										
5300 - Subtotal					53,411	61,994	16.07%				8,450	8,820	4.38%	70,814										

**CERRO COSO COMMUNITY COLLEGE
2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5501					1,500	1,500						350		1,850
5520					215,000	210,000	-2.33%							210,000
5530					480,000	550,500	14.69%							550,500
5540					505,000	355,000	-29.70%							355,000
5550					30,400	33,400	9.87%							33,400
5560					2,500	4,500	80.00%							4,500
5570					7,400	9,100	22.97%							9,100
5581					22,500	75,500	235.56%					15,000		90,500
5590					10,500	10,000	-4.76%							10,000
5500 - Subtotal					1,274,800	1,249,500	-1.98%					15,350		1,264,850
5602					4,000	6,000	50.00%							9,000
5603					141,500	141,500					94,976	81,408	-14.29%	222,908
5604											1,000	4,000	300.00%	4,000
5608					43,500	40,000	-8.05%							40,000
5650					73,561	23,820	-67.62%				231,924	390,288	68.28%	414,108
5651											7,880	7,244	-8.08%	7,244
5681					3,000		-100.00%				34,054	24,990	-26.62%	24,990
5683					49,000	55,000	12.24%							55,000
5684					9,500	10,250	7.89%				1,000		-100.00%	10,250
5685					20,000	20,000								20,000
5686					94,750	114,450	20.79%				3,000	1,000	-66.67%	115,450
5690					8,935	32,500	263.74%							32,500
5691					15,000	25,000	66.67%				1,700		-100.00%	25,000
5600 - Subtotal					462,746	468,520	1.25%				375,534	511,929	36.32%	980,449
5810					4,000	1,000	-75.00%							1,000
5813					4,650	4,450	-4.30%							4,450
5820					24,535	33,600	36.95%				1,250	450	-64.00%	34,050
5820C					1,500	700	-53.33%					5,000		5,700
5830											1,800	1,800		1,800
5831								550	550		200	200		750
5835					100,000	120,000	20.00%							120,000
5860					135,025	156,500	15.90%				93,269	20,000	-78.56%	176,500
5861					20,500	10,000	-51.22%				15,498	9,000	-41.93%	19,000
5862					2,000	23,500	1,075.00%				60,988	27,500	-54.91%	51,000
5863					19,000	20,325	6.97%				2,500	2,500		22,825
5880					10,925	11,350	3.89%				1,800	1,800		13,150
5890					49,850	150,400	201.71%	2,400	2,400		124,595	108,500	-12.92%	261,300
5899								10,489	11,201	6.79%	4,756,732	4,114,790	-13.50%	4,125,991
5800 - Subtotal					371,985	531,825	42.97%	13,439	14,151	5.30%	5,058,633	4,291,540	-15.16%	4,837,516
5911					-12,000	-12,000								-12,000
5912											110,842	110,853	0.01%	110,853
5900 - Subtotal					-12,000	-12,000	0.00%				110,842	110,853	0.01%	98,853
5000 - Total					2,766,015	3,103,219	12.19%	16,439	17,151	4.33%	6,069,549	5,508,431	-9.24%	6,628,801
6110FA														
6120					15,000	20,000	33.33%							20,000
6120FA														
6100 - Subtotal					15,000	20,000	33.33%							20,000
6210					235,525	185,000	-21.45%							185,000
6210C														
6211														
6214														
6200 - Subtotal					235,525	185,000	-21.45%							185,000
6310					25,000		-100.00%				20,523	37,500	82.72%	37,500
6311					55,000	57,950	5.36%							57,950
6300 - Subtotal					80,000	57,950	-27.56%				20,523	37,500	82.72%	95,450
6412					94,055	48,000	-48.97%				287,745	438,868	52.52%	486,868
6413												40,000		40,000
6413FA					156,000	200,000	28.21%							200,000
6414					15,000	10,000	-33.33%				122,000	172,000	40.98%	182,000
6414FA												20,000		20,000
6419					8,000	119,100	1,388.75%				17,000	51,000	200.00%	170,100
6419FA					444,865	196,800	-55.76%				79,540		-100.00%	196,800
6429														
6400 - Subtotal					717,920	573,900	-20.06%				506,285	721,868	42.58%	1,295,768
6000 - Total					1,048,445	836,850	-20.18%				526,808	759,368	44.15%	1,596,218
7201					7,689,274	10,280,017	33.69%							10,280,017

CERRO COSO COMMUNITY COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
7200 - Subtotal					7,689,274	10,280,017	33.69%							10,280,017
7312 Interfund Transfers - Out											1,180,000	130,000	-88.98%	130,000
7300 - Subtotal											1,180,000	130,000	-88.98%	130,000
7501 Student Fin Aid (Excludes Salaries)											370,691	352,223	-4.98%	352,223
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											10,000	100,000	900.00%	100,000
7500 - Subtotal											380,691	452,223	18.79%	452,223
7602 Oth Student Aide (Non-cash)											191,879	165,145	-13.93%	165,145
7603 Book Vouchers (Non-Cash SFA Aid)											103,500	216,500	109.18%	216,500
7600 - Subtotal											295,379	381,645	29.21%	381,645
7910 Unrestricted					11,948,668	12,313,162	3.05%							12,313,162
7900 - Subtotal					11,948,668	12,313,162	3.05%							12,313,162
7000 - Total					19,637,942	22,593,179	15.05%				1,856,070	963,868	-48.07%	23,557,047
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					48,492,176	53,360,631	10.04%	26,970	27,682	2.64%	16,589,477	15,096,266	-9.00%	68,484,578

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

Porterville College serves the community of Porterville, with a population of over 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,100 full-and part-time students each year.

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

Focusing on Student Success

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

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

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

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

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

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

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

PORTERVILLE COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5220					105,008	117,000	11.42%				404,714	509,419	25.87%	626,419
5221					1,200	1,200					32,500	13,500	-58.46%	14,700
5230					22,200	27,150	22.30%				159,330	132,174	-17.04%	159,324
5231												1,800		1,800
					247,908	266,350	7.44%				649,984	861,959	32.61%	1,128,309
5300					51,199	57,850	12.99%				17,397	49,670	185.51%	107,520
5310												1,500		1,500
					51,199	57,850	12.99%				17,397	51,170	194.13%	109,020
5501					22,400	23,200	3.57%							23,200
5520					180,000	180,000								180,000
5530					335,000	600,600	79.28%							600,600
5540					90,000	150,000	66.67%							150,000
5550					18,000	27,000	50.00%							27,000
5560					6,150	6,200	0.81%							6,200
5570					6,000	11,000	83.33%							11,000
5581					26,500	28,500	7.55%							28,500
					684,050	1,026,500	50.06%							1,026,500
5602					25,477	16,204	-36.40%				8,600	10,652	23.86%	26,856
5608					10,300	10,300								10,300
5650					215,550	219,050	1.62%				437,473	542,992	24.12%	762,042
5651					51,760	51,600	-0.31%				3,000		-100.00%	51,600
5652												65,700		65,700
5681					50,000	50,000								50,000
5683					56,000	56,850	1.52%				165,530		-100.00%	56,850
5684					13,000	13,000								13,000
5685					28,000	28,000								28,000
5686					60,000	60,000								60,000
5690					112,250	37,750	-66.37%				1,300		-100.00%	37,750
5691					86,420	86,420					3,030	1,030	-66.01%	87,450
					708,757	629,174	-11.23%				618,933	620,374	0.23%	1,249,548
5790					4,979	90,900	1,725.85%							90,900
					4,979	90,900	1,725.85%							90,900
5810					100	100					161	400	148.02%	500
5813					352	1,500	326.74%				15	100	566.67%	1,600
5820					18,830	18,240	-3.13%				11,134	6,211	-44.22%	24,451
5830											1,200	1,200		1,200
5831														
5835					252,000	352,000	39.68%							352,000
5860					32,699	34,000	3.98%				127,500	125,000	-1.96%	159,000
5861					6,300	4,800	-23.81%				36,369	4,500	-87.63%	9,300
5862												1,500		1,500
5880					1,050	1,050					300	300		1,350
5890					26,272	24,750	-5.79%				258,628	44,321	-82.86%	69,071
5896											251,700		-100.00%	
5899					134,472		-100.00%				2,472,071	2,164,166	-12.46%	2,164,166
					472,074	436,440	-7.55%				3,159,078	2,347,698	-25.68%	2,784,138
5912											75,286	63,058	-16.24%	63,058
											75,286	63,058	-16.24%	63,058
					2,736,916	2,973,264	8.64%				4,646,744	4,159,697	-10.48%	7,132,961
6120							-100.00%							
					1,678,775		-100.00%							
6210C														
6211														
6212														
6214					1,150	1,150								1,150
					1,150	1,150	0.00%							1,150
6310											25,700	25,700		25,700
6311					5,000	5,000						3,580		8,580
					5,000	5,000	0.00%				25,700	29,280	13.93%	34,280
6412					81,427	62,500	-23.24%				106,035	153,224	44.50%	215,724
6412FA					175,000		-100.00%				28,891	13,353	-53.78%	13,353
6413FA											65,550		-100.00%	
6413LP					30,000	30,000								30,000
6414					2,300	2,300					130,655	4,000	-96.94%	6,300
6414FA					15,000	15,000					275,033	592,836	115.55%	607,836
6419					13,900	11,000	-20.86%				302,647	64,500	-78.69%	75,500

PORTERVILLE COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
6419FA Other Equipment					6,543	6,543					125,000		-100.00%	6,543
6422 Computer/Technology Equipment												10,000		10,000
6400 - Subtotal					324,170	127,343	-60.72%				1,033,810	837,913	-18.95%	965,256
6000 - Total					2,009,095	133,493	-93.36%				1,059,510	867,193	-18.15%	1,006,686
7110 Debt Reduction					150,000	150,000	0.00%							150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
7201 Intrafund Transfers Out					7,644,720	8,368,683	9.47%							8,368,683
7200 - Subtotal					7,644,720	8,368,683	9.47%							8,368,683
7501 Student Fin Aid (Excludes Salaries)											1,253,141	800,205	-36.14%	800,205
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
7501AF Federal PELL Grant														
7500 - Subtotal											1,253,141	800,205	-36.14%	800,205
7602 Oth Student Aide (Non-cash)											431,832	175,596	-59.34%	175,596
7603 Book Vouchers (Non-Cash SFA Aid)											238,268	43,797	-81.62%	43,797
7600 - Subtotal											670,100	219,393	-67.26%	219,393
7910 Unrestricted					10,122,158	9,999,263	-1.21%							9,999,263
7900 - Subtotal					10,122,158	9,999,263	-1.21%							9,999,263
7000 - Total					17,916,878	18,517,946	3.35%				1,923,240	1,019,598	-46.99%	19,537,544
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					46,932,349	47,659,805	1.55%				15,819,736	16,789,505	6.13%	64,449,310

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment to excellence in education. Our colleges provide transfer programs, associate in arts and associate in science degrees, vocational certificate programs, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

The District Office provides the following support services to the colleges:

- **Chancellor's Office**: 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**: Directs strategic and tactical planning; coordinates instructional programs and student services to enhance articulation, matriculation, and student learning outcomes; serves as accreditation liaison with the colleges; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Workforce and Economic Development**: Coordinates workforce and economic development programs.
- **Institutional Research**: Provides quality information and analysis to support planning, decision-making, and assessment throughout the district.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; coordinates district general legal counsel; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.

- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 36,500 students, about 3,200 faculty, staff and student employees and 5,600 computers; supports administrative technology needs of college and district operations.
- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Associated Student Body Funds**

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
8884AA	Student Cards	260,000	375,000	6,000	4,000	385,000	125,000	48.08%
8884AB	Student Representation Fee							
INCOME - Total		260,000	375,000	6,000	4,000	385,000	125,000	
2110	Clss Mgt(NonEd)	38,034	40,934			40,934	2,900	7.62%
2392	Non-Inst Students	150,000	100,000			100,000	(50,000)	-33.33%
2999	Salary Budget Control							
2000 - Total		188,034	140,934			140,934	(47,100)	
3220	PERS - Clss Mgt Non-Educational Adm	10,147	11,380			11,380	1,232	12.14%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,910	3,131			3,131	222	7.63%
3420	H&W - Clss Mgt(Non-Educ Admin)	8,817	8,997			8,997	180	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	745	802			802	57	7.62%
3520	SUI-Clss Mgt Non-Educational Admin	19	20			20	1	7.62%
3620	WC - Clss Mgt Non-Educational Admin	408	439			439	31	7.63%
3621T	WC - Clss Emp Temp	1,608	1,072			1,072	(536)	-33.33%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	261	261			261		
3000 - Total		24,916	26,103			26,103	1,187	
4313	Non-Inst Supplies & Materials	11,000	36,963	1,000	3,000	40,963	29,963	272.39%
4317	Outreach Materials		15,000			15,000	15,000	
4000 - Total		11,000	51,963	1,000	3,000	55,963	44,963	
5151	Guest Lecturers/Performers	9,485	60,000			60,000	50,515	532.60%
5159	Oth Instructional Consulting Servs	2,000	10,000			10,000	8,000	400.00%
5212	Student Travel	5,500	15,000	4,000		19,000	13,500	245.45%
5220	Employee Travel	2,000	10,000			10,000	8,000	400.00%
5230	Food/Meetings	6,465	15,000	1,000	1,000	17,000	10,535	162.94%
5231	Refreshments/Meetings		5,000			5,000	5,000	
5501	Laundry Service	200	3,000			3,000	2,800	1,400.00%
5602	Short Term Rental-Veh & Equip	2,000	10,000			10,000	8,000	400.00%
5604	Film Rentals	1,000	3,000			3,000	2,000	200.00%
5650	Software Licensing/Maintenance Svcs	1,000	1,000			1,000		
5651	Internet Access	400	1,000			1,000	600	150.00%
5684	Vehicle Repairs & Maintenance	2,000	3,000			3,000	1,000	50.00%
5860	General Advertising Services	1,000	5,000			5,000	4,000	400.00%
5861	Printing/Duplicating Service	2,000	5,000			5,000	3,000	150.00%
5890	Other Services & Expenses	1,000	5,000			5,000	4,000	400.00%
5000 - Total		36,050	151,000	5,000	1,000	157,000	120,950	
6412	Computer/Technology Equipment		5,000			5,000	5,000	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Associated Student Body Funds**

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
6000 - Total		5,000			5,000	5,000	
EXPENDITURES - Total	260,000	375,000	6,000	4,000	385,000	125,000	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Representation Fee Funds**

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
8884AB	Student Representation Fee	8,053	8,000	5,000	3,000	16,000	7,947	98.68%
8894AB	Local Prior Year Carry Over	37,792		31,850		31,850	(5,942)	-15.72%
8989AB	Carry Over Funds - Budget Only	3,000					(3,000)	-100.00%
INCOME - Total		48,845	8,000	36,850	3,000	47,850	(995)	
2392	Non-Inst Students	19,300		10,000		10,000	(9,300)	-48.19%
2000 - Total		19,300		10,000		10,000	(9,300)	
3621T	WC - Clss Emp Temp	207		107		107	(100)	-48.20%
3000 - Total		207		107		107	(100)	
4313	Non-Inst Supplies & Materials	1,154			1,000	1,000	(154)	-13.34%
4000 - Total		1,154			1,000	1,000	(154)	
5212	Student Travel	12,000	4,000	10,000	2,000	16,000	4,000	33.33%
5220	Employee Travel			3,000		3,000	3,000	
5835	Bad Debt Expense		4,000			4,000	4,000	
5899	Contigencies Account - Budget Only	16,184		13,743		13,743	(2,441)	-15.08%
5000 - Total		28,184	8,000	26,743	2,000	36,743	8,559	
EXPENDITURES - Total		48,845	8,000	36,850	3,000	47,850	(995)	
Ending Balance		0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Center Funds**

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
8883AA	Student Center	117,415	105,000		50,000	155,000	37,585	32.01%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only							
INCOME - Total		117,415	105,000		50,000	155,000	37,585	
2110	Clss Mgt(NonEd)	57,050	61,401			61,401	4,350	7.63%
2392	Non-Inst Students				20,000	20,000	20,000	
2997	Classified Step Increase Budget							
2999	Salary Budget Control							
2000 - Total		57,050	61,401		20,000	81,401	24,350	
3220	PERS - Clss Mgt Non-Educational Adm	15,221	17,069			17,069	1,848	12.14%
3320	OASDHI - Clss Mgt Non-Ed Admin	4,364	4,697			4,697	333	7.62%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,226	13,496			13,496	270	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,118	1,203			1,203	85	7.62%
3520	SUI-Clss Mgt Non-Educational Admin	29	31			31	2	7.61%
3620	WC - Clss Mgt Non-Educational Admin	612	658			658	47	7.63%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp				214	214	214	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	392	392			392		
3999	Benefit Suspense							
3000 - Total		34,962	37,547		214	37,761	2,799	
4313	Non-Inst Supplies & Materials	11,988	6,053		10,000	16,053	4,065	33.91%
4510	CoGS Food							
4000 - Total		11,988	6,053		10,000	16,053	4,065	
5151	Guest Lecturers/Performers	6,415			6,000	6,000	(415)	-6.47%
5230	Food/Meetings	5,000			1,200	1,200	(3,800)	-76.00%
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip							
5650	Software Licensing/Maintenance Svcs	2,000			1,000	1,000	(1,000)	-50.00%
5681	Grounds Maintenance							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							
5690	Other Maintenance/Repairs				7,000	7,000	7,000	
5861	Printing/Duplicating Service							

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Center Funds**

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
5890 Other Services & Expenses							
5000 - Total	13,415			15,200	15,200	1,785	
6412 Computer/Technology Equipment							
6412FA Computer/Tech Equipment							
6414 Furniture							
6419FA Other Equipment				4,586	4,586	4,586	
6000 - Total				4,586	4,586	4,586	
EXPENDITURES - Total	117,415	105,000		50,000	155,000	37,585	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Financial Aid Fund**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8122AA Federal Work Study	1,159,906	1,422,548	262,642	22.64%
8122PY Federal Work Study - Prior Year	31,250		(31,250)	-100.00%
8150AA Student Financial Aid	100,000		(100,000)	-100.00%
8151AA PELL	43,343,940	58,126,312	14,782,372	34.10%
8152AA SEOG	1,141,758	1,391,308	249,550	21.86%
8155AB Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
8190AB Other	210,900		(210,900)	-100.00%
8190PY Other Prior Year	3,227,475		(3,227,475)	-100.00%
8616AA CAL Grant	8,154,483	10,585,327	2,430,844	29.81%
8629AI AB19	835,857	1,357,578	521,721	62.42%
8629AJ CA Completion	5,296,090	8,581,425	3,285,335	62.03%
8629AK Other State Financial Aid	661,739		(661,739)	-100.00%
8629PY Other General Categorial Program PY	613,448	1,151,921	538,473	87.78%
8694AB State Prior Year Carry Over	488,442	92,874	(395,568)	-80.99%
8839AB Outside Scholarships	4,760	104,450	99,690	2,094.33%
8894AB Local Prior Year Carry Over	200		(200)	-100.00%
8981AA Interfund Transfers - In	31,250		(31,250)	-100.00%
8989AB Carry Over Funds - Budget Only	13,068	23,549	10,481	80.20%
INCOME - Total	69,314,567	86,337,292	17,022,725	
1214 Educational Administrators - Cont	12,379	13,656	1,277	10.32%
1000 - Total	12,379	13,656	1,277	
2110 Clss Mgt(NonEd)	26,149	31,848	5,698	21.79%
2191 Clss Non-Instr Emp Reg Salary Sched	87,219	94,997	7,777	8.92%
2392 Non-Inst Students	1,164,945	1,411,939	246,994	21.20%
2999 Salary Budget Control				
2000 - Total	1,278,314	1,538,783	260,470	
3130 STRS - Ed Administrators - Cont				
3220 PERS - Clss Mgt Non-Educational Adm	6,977	8,854	1,877	26.90%
3221 PERS - Clss Emp	23,270	26,409	3,139	13.49%
3240 PERS - Ed Adm - Cont	3,303	3,796	494	14.95%
3320 OASDHI - Clss Mgt Non-Ed Admin	2,000	2,436	436	21.79%
3321 OASDHI - Clss Emp	6,672	7,267	595	8.92%
3340 OASDHI - Educational Admin - Cont	947	1,045	98	10.31%
3420 H&W - Clss Mgt(Non-Educ Admin)	5,621	6,096	475	8.44%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	513	624	112	21.79%
3421 H&W - Clss Emp	32,315	35,224	2,909	9.00%

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Financial Aid Fund**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
3421RC OPEB ARC-Class Emp	1,710	1,862	152	8.92%
3440 H&W - Educational Admin - Cont	2,204	2,249	45	2.04%
3440RC OPEB ARC-EducAdmin-Cont	243	268	25	10.32%
3520 SUI-Class Mgt Non-Educational Admin	13	16	3	21.81%
3521 SUI - Class Emp	44	48	4	8.90%
3540 SUI - Educational Admin - Cont	6	7	1	10.34%
3620 WC - Class Mgt Non-Educational Admin	280	341	61	21.81%
3621 WC - Class Emp	935	1,019	83	8.92%
3621T WC - Class Emp Temp	11,132	10,609	(523)	-4.69%
3640 WC - Educational Administrators	133	146	14	10.32%
3920 OTHBEN-Class Mgt(Non-Educ Admin)	167	177	10	6.27%
3921 OTHBEN - Class Emp	863	940	77	8.92%
3940 OTHBEN - Educational Administrators	65	65		
3000 - Total	99,412	109,499	10,086	
4313 Non-Inst Supplies & Materials	3,500	3,000	(500)	-14.30%
4317 Outreach Materials	15,580		(15,580)	-100.00%
4000 - Total	19,080	3,000	(16,081)	
5151 Guest Lecturers/Performers	16,173	20,000	3,827	23.67%
5230 Food/Meetings	10,827	15,000	4,173	38.54%
5000 - Total	27,000	35,000	8,000	
7312 Interfund Transfers - Out	31,250		(31,250)	-100.00%
7501 Student Fin Aid (Excludes Salaries)	11,630,965	11,617,466	(13,498)	-0.12%
7501AA Cal Grant B-Financial Aid	7,297,948	9,422,137	2,124,189	29.11%
7501AB Cal Grant C-Financial Aid	425,000	125,500	(299,500)	-70.47%
7501AE Federal SEOG-Financial Aid	931,250	1,149,550	218,300	23.44%
7501AF Federal PELL Grant	43,343,940	58,126,312	14,782,372	34.10%
7501AI Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
7501AK Cal Grant A-Financial Aid	200,000	672,690	472,690	236.35%
7502 Scholarships	3,080	4,450	1,370	44.48%
7602 Oth Student Aide (Non-cash)	14,948	19,249	4,301	28.77%
7000 - Total	67,878,381	84,637,354	16,758,973	
EXPENDITURES - Total	69,314,567	86,337,292	17,022,725	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Enterprise Funds

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Tentative Budget 2024-25	Difference	% Difference
8840AA Sales and Commissions	352,400			352,400		352,400		
8844IC Food Services Internal Charges	25,000			25,000		25,000		
8844RC Panorama Grill	2,726,837	2,780,851				2,780,851	54,014	1.98%
8844RK Special Events/Catering	308,250	776,632				776,632	468,382	151.95%
8844RL Food Service Concessions	21,000	125,000				125,000	104,000	495.24%
8844RM Non-carbonated Vending	10,000	56,133				56,133	46,133	461.33%
8844RN Carbonated Vending	30,000	50,000				50,000	20,000	66.67%
INCOME - Total	3,473,487	3,788,615		377,400		4,166,015	692,528	
2110 Clss Mgt(NonEd)	289,764	308,106				308,106	18,342	6.33%
2191 Clss Non-Instr Emp Reg Salary Sched	443,415	538,500			14,700	553,199	109,784	24.76%
2392 Non-Inst Students		78,000				78,000	78,000	
2393 Class Non-Instr Overtime	68,000	35,000				35,000	(33,000)	-48.53%
2394 Non-Admin Non-Instr Prof Expt		139,600				139,600	139,600	
2399 Cls Oth - Temp	300,000	200,000				200,000	(100,000)	-33.33%
2999 Salary Budget Control	25,729						(25,729)	-100.00%
2000 - Total	1,126,908	1,299,206			14,700	1,313,905	186,997	
3220 PERS - Clss Mgt Non-Educational Adm	77,309	85,653				85,653	8,344	10.79%
3221 PERS - Clss Emp	118,303	149,703			4,087	153,789	35,486	30.00%
3320 OASDHI - Clss Mgt Non-Ed Admin	22,167	23,570				23,570	1,403	6.33%
3321 OASDHI - Clss Emp	33,921	41,195			1,125	42,320	8,399	24.76%
3321T OASDHI - Clss Emp Temp	9,552	7,831				7,831	(1,721)	-18.02%
3420 H&W - Clss Mgt(Non-Educ Admin)	66,129	67,478				67,478	1,349	2.04%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	5,679	6,039				6,039	360	6.33%
3421 H&W - Clss Emp	247,984	314,899			5,623	320,522	72,538	29.25%
3421RC OPEB ARC-Clss Emp	8,691	10,555			288	10,843	2,152	24.76%
3520 SUI-Clss Mgt Non-Educational Admin	145	154				154	9	6.34%
3521 SUI - Clss Emp	222	269			7	277	55	24.75%
3521T SUI - Clss Emp Temp	184	189				189	5	2.61%
3620 WC - Clss Mgt Non-Educational Admin	3,107	3,304				3,304	197	6.33%
3621 WC - Clss Emp	4,755	5,774			158	5,932	1,177	24.76%
3621T WC - Clss Emp Temp	3,923	4,853				4,853	930	23.72%
3721T DefBen - Clss Emp Temp	11,400	12,905				12,905	1,505	13.20%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	1,960	1,960				1,960		
3921 OTHBEN - Clss Emp	4,390	5,331			146	5,477	1,087	24.76%
3000 - Total	619,821	741,664			11,433	753,096	133,275	
4313 Non-Inst Supplies & Materials	10,500	5,000		8,000		13,000	2,500	23.81%

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Enterprise Funds

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Tentative Budget 2024-25	Difference	% Difference
4321 Fuel - Lubricants	3,000	6,000				6,000	3,000	100.00%
4510 CoGS Food	1,093,250	1,142,000		160,000		1,302,000	208,750	19.09%
4520 CoGS Paper Goods	181,500	180,277		8,500		188,777	7,277	4.01%
4530 CoGS Other	1,987	2,737		250		2,987	1,000	50.32%
4000 - Total	1,290,237	1,336,013		176,750		1,512,763	222,526	
5108 Temp Employment Agency Services	185,025			185,025		185,025		
5119 Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5230 Food/Meetings	500	2,000				2,000	1,500	300.00%
5300 Institutional Dues/Memberships	500	3,000				3,000	2,500	500.00%
5501 Laundry Service	85,620	105,000		7,750		112,750	27,130	31.69%
5602 Short Term Rental-Veh & Equip	1,750	11,000		250		11,250	9,500	542.86%
5650 Software Licensing/Maintenance Svcs	34,000	58,000				58,000	24,000	70.59%
5684 Vehicle Repairs & Maintenance	5,000	5,000				5,000		
5690 Other Maintenance/Repairs	51,550	60,000		1,550		61,550	10,000	19.40%
5830 Bank Charges	1,675			1,675		1,675		
5831 Credit Card Expense	12,800	22,000		1,800		23,800	11,000	85.94%
5861 Printing/Duplicating Service	1,500	500				500	(1,000)	-66.67%
5880 Taxes - Licenses & Permits	2,850	2,500		350		2,850		
5890 Other Services & Expenses	3,250	20,000		750		20,750	17,500	538.46%
5899 Contigencies Account - Budget Only	15,500	15,000		500		15,500	0	0.00%
5000 - Total	402,520	304,000		200,650		504,650	102,130	
6419 Other Equipment	34,000	81,600				81,600	47,600	140.00%
6000 - Total	34,000	81,600				81,600	47,600	
EXPENDITURES - Total	3,473,487	3,762,482		377,400	26,133	4,166,015	692,528	
Ending Balance	0	26,133	0	0	(26,133)	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Capital Outlay Funds**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8823AA Specific Contributions/Gifts	144,125		(144,125)	-100.00%
8894AB Local Prior Year Carry Over	252,826	5,450,138	5,197,312	2,055.69%
8982AA Intrafund Transfers - In	2,551,546	8,244,000	5,692,454	223.10%
8989AB Carry Over Funds - Budget Only	75,591,865	83,435,124	7,843,259	10.38%
INCOME - Total	78,540,362	97,129,262	18,588,900	
5119 Oth Non-Inst Consulting Services	227,383	278,483	51,100	22.47%
5650 Software Licensing/Maintenance Svcs		35,222	35,222	
5860 General Advertising Services	2,500	39,756	37,256	1,490.25%
5861 Printing/Duplicating Service	2,500	24,049	21,549	861.95%
5899 Contingencies Account - Budget Only	2,108,446	8,973,949	6,865,503	325.62%
5000 - Total	2,340,829	9,351,459	7,010,630	
6110FA Sites		4,939,125	4,939,125	
6120 Site Improvement		3,229,000	3,229,000	
6120FA Site Improvement	547,600		(547,600)	-100.00%
6210 Buildings Construction		45,000	45,000	
6210C Buildings Construction - C	74,320,523	75,857,044	1,536,521	2.07%
6211 Buildings Architect	962,622	2,409,934	1,447,312	150.35%
6212 Buildings - Fees	60,360	60,360		
6214 Buildings - Testing & Inspection	160,103	610,323	450,220	281.21%
6412 Computer/Technology Equipment	75,000	200,000	125,000	166.67%
6419 Other Equipment		111,712	111,712	
6419FA Other Equipment		241,980	241,980	
6000 - Total	76,126,208	87,704,478	11,578,270	
7910 Unrestricted	73,326	73,326		
7000 - Total	73,326	73,326		
EXPENDITURES - Total	78,540,362	97,129,262	18,588,900	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure G (SRID) Construction Funds**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8989AB Carry Over Funds - Budget Only	2,889,252	3,594,894	705,642	24.42%
INCOME - Total	2,889,252	3,594,894	705,642	
2110 Clss Mgt(NonEd)	8,747	8,219	(528)	-6.04%
2191 Clss Non-Instr Emp Reg Salary Sched	1,496	1,513	17	1.11%
2999 Salary Budget Control	770	2,748	1,978	256.80%
2000 - Total	11,013	12,479	1,466	
3220 PERS - Clss Mgt Non-Educational Adm	2,334	2,292	(41)	-1.77%
3221 PERS - Clss Emp	399	421	21	5.35%
3320 OASDHI - Clss Mgt Non-Ed Admin	669	613	(56)	-8.36%
3321 OASDHI - Clss Emp	114	116	1	1.13%
3420 H&W - Clss Mgt(Non-Educ Admin)	1,543	1,350	(193)	-12.54%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	171	162	(10)	-5.73%
3421 H&W - Clss Emp	441	450	9	2.04%
3421RC OPEB ARC-Clss Emp	29	30	0	1.09%
3520 SUI-Clss Mgt Non-Educational Admin	4	4	(0)	-6.15%
3521 SUI - Clss Emp	1	1		
3620 WC - Clss Mgt Non-Educational Admin	94	88	(5)	-5.74%
3621 WC - Clss Emp	16	16	0	1.19%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	73	66	(7)	-8.98%
3921 OTHBEN - Clss Emp	15	15	0	1.22%
3000 - Total	5,903	5,623	(280)	
4313 Non-Inst Supplies & Materials	20	20		
4000 - Total	20	20		
5118 Cont Security Services		276	276	
5119 Oth Non-Inst Consulting Services	2,037	122,401	120,363	5,907.50%
5220 Employee Travel	100	100		
5230 Food/Meetings	20	20		
5300 Institutional Dues/Memberships	30	30		
5640 Lease Relocatables	794	794		
5650 Software Licensing/Maintenance Svcs	400	400		
5651 Internet Access	90	90		
5686 Oth Equipment Maint Agreements	60	60		
5860 General Advertising Services	240	240		
5861 Printing/Duplicating Service	30	30		
5890 Other Services & Expenses	100	100		
5000 - Total	3,902	124,541	120,639	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure G (SRID) Construction Funds**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
6210C Buildings Construction - C	2,812,117	2,890,671	78,554	2.79%
6214 Buildings - Testing & Inspection	11,005	11,005		
6419 Other Equipment	45,292	550,555	505,262	1,115.57%
6000 - Total	2,868,414	3,452,231	583,817	
EXPENDITURES - Total	2,889,252	3,594,894	705,642	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 SRID (Measure G) Debt Service Fund**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8671AA Home Owners Prprty Tax Relief		83,359	83,359	
8811AA Tax Allocation Secured Roll	9,963,394	11,508,581	1,545,188	15.51%
8812AA Tax Allocation Supplemental Roll	326,952	253,715	(73,236)	-22.40%
8813AA Tax Allocation Unsecured Roll	2,716,764	1,377,650	(1,339,114)	-49.29%
8816AA Prior Year Taxes		73,257	73,257	
8860AA Interest and Investment Income	217,865	208,356	(9,508)	-4.36%
8895AO Other-PropTaxPssthrgh&PenaltiesRede		9,473	9,473	
8989AB Carry Over Funds - Budget Only	217,287		(217,287)	-100.00%
INCOME - Total	13,442,261	13,514,391	72,130	
7110 Debt Reduction	6,071,561	6,130,598	59,037	0.97%
7111 Debt Interest & Other Charges	7,370,700	7,383,793	13,092	0.18%
7000 - Total	13,442,261	13,514,391	72,130	
EXPENDITURES - Total	13,442,261	13,514,391	72,130	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure J Construction Funds**

		Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	229,337,343	176,525,605	(52,811,737)	-23.03%
INCOME - Total		229,337,343	176,525,605	(52,811,737)	
2110	Clss Mgt(NonEd)	865,926	813,657	(52,269)	-6.04%
2191	Clss Non-Instr Emp Reg Salary Sched	148,111	149,757	1,647	1.11%
2999	Salary Budget Control	216,767	272,011	55,244	25.49%
2000 - Total		1,230,803	1,235,426	4,622	
3220	PERS - Clss Mgt Non-Educational Adm	231,029	226,940	(4,089)	-1.77%
3221	PERS - Clss Emp	39,516	41,633	2,117	5.36%
3320	OASDHI - Clss Mgt Non-Ed Admin	66,243	60,706	(5,538)	-8.36%
3321	OASDHI - Clss Emp	11,330	11,456	126	1.11%
3420	H&W - Clss Mgt(Non-Educ Admin)	152,758	133,607	(19,151)	-12.54%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	16,972	16,000	(972)	-5.73%
3421	H&W - Clss Emp	43,645	44,536	891	2.04%
3421RC	OPEB ARC-Clss Emp	2,903	2,935	32	1.11%
3520	SUI-Clss Mgt Non-Educational Admin	433	408	(25)	-5.72%
3521	SUI - Clss Emp	74	75	1	1.13%
3620	WC - Clss Mgt Non-Educational Admin	9,285	8,751	(534)	-5.75%
3621	WC - Clss Emp	1,588	1,605	17	1.08%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	7,201	6,554	(647)	-8.98%
3921	OTHBEN - Clss Emp	1,466	1,483	16	1.11%
3000 - Total		584,445	556,689	(27,756)	
4313	Non-Inst Supplies & Materials	1,980	1,980		
4000 - Total		1,980	1,980		
5118	Cont Security Services		16,135	16,135	
5119	Oth Non-Inst Consulting Services	5,427,203	58,622,341	53,195,138	980.16%
5220	Employee Travel	9,900	9,900		
5230	Food/Meetings	1,980	1,980		
5300	Institutional Dues/Memberships	2,970	2,970		
5530	Light - Electricity	25,000	19,568	(5,432)	-21.73%
5603	Rental of Facilities	26,300	7,763	(18,537)	-70.48%
5640	Lease Relocatables		90,529	90,529	
5650	Software Licensing/Maintenance Svcs	39,600	54,374	14,774	37.31%
5651	Internet Access	8,910	8,910		
5686	Oth Equipment Maint Agreements	5,940	5,940		
5860	General Advertising Services	28,504	32,456	3,952	13.86%
5861	Printing/Duplicating Service	2,970	26,537	23,567	793.49%

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure J Construction Funds**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
5890 Other Services & Expenses	10,741	10,741		
5000 - Total	5,590,017	58,910,143	53,320,125	
6210C Buildings Construction - C	216,565,913	109,102,724	(107,463,190)	-49.62%
6211 Buildings Architect	2,039,888	3,712,096	1,672,209	81.98%
6214 Buildings - Testing & Inspection	1,366,107	1,790,166	424,059	31.04%
6419 Other Equipment	1,820,327	993,503	(826,823)	-45.42%
6419FA Other Equipment	137,863	222,879	85,017	61.67%
6000 - Total	221,930,097	115,821,368	(106,108,728)	
EXPENDITURES - Total	229,337,343	176,525,605	(52,811,737)	
Ending Balance	0	0		

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure J Debt Service Fund**

		Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief		217,211	217,211	
8811AA	Tax Allocation Secured Roll	32,445,050	34,529,065	2,084,015	6.42%
8812AA	Tax Allocation Supplemental Roll	997,712	567,048	(430,664)	-43.17%
8813AA	Tax Allocation Unsecured Roll	6,361,322	2,505,077	(3,856,245)	-60.62%
8816AA	Prior Year Taxes		125,823	125,823	
8860AA	Interest and Investment Income	170,600	378,329	207,729	121.76%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede		22,199	22,199	
8989AB	Carry Over Funds - Budget Only	49,333,201		(49,333,201)	-100.00%
INCOME - Total		89,307,885	38,344,752	(50,963,133)	
5830	Bank Charges	847	2,464	1,617	190.91%
5000 - Total		847	2,464	1,617	
7110	Debt Reduction	75,253,183	20,575,000	(54,678,183)	-72.66%
7111	Debt Interest & Other Charges	14,053,855	17,767,288	3,713,433	26.42%
7000 - Total		89,307,038	38,342,288	(50,964,750)	
EXPENDITURES - Total		89,307,885	38,344,752	(50,963,133)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Measure C Mammoth Construction Funds

		Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8860AA	Interest and Investment Income		75,000	75,000	
8989AB	Carry Over Funds - Budget Only	3,900,000	4,065,000	165,000	4.23%
INCOME - Total		3,900,000	4,140,000	240,000	
7910	Unrestricted	3,900,000	4,140,000	240,000	6.15%
7000 - Total		3,900,000	4,140,000	240,000	
EXPENDITURES - Total		3,900,000	4,140,000	240,000	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Mammoth Bonds Debt Service Fund**

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8819AA Specific Taxes	1,378,400	1,453,161	74,761	5.42%
8860AA Interest and Investment Income	33,928	29,267	(4,661)	-13.74%
INCOME - Total	1,412,328	1,482,428	70,100	
5830 Bank Charges	2,228	2,228		
5000 - Total	2,228	2,228		
7110 Debt Reduction	660,048	692,098	32,050	4.86%
7111 Debt Interest & Other Charges	750,052	788,102	38,050	5.07%
7000 - Total	1,410,100	1,480,200	70,100	
EXPENDITURES - Total	1,412,328	1,482,428	70,100	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 2016 Conversion of 2008 refunding and 2004 COP
Lease Payment Fund

		Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8860AA	Interest and Investment Income	4,917	650,978	646,061	13,139.33%
8981AA	Interfund Transfers - In	125,000		(125,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	2,164,350	1,643,789	(520,561)	-24.05%
INCOME - Total		2,294,267	2,294,767	500	
5603	Rental of Facilities	2,289,350	2,289,850	500	0.02%
5830	Bank Charges	4,917	4,917		
5000 - Total		2,294,267	2,294,767	500	
EXPENDITURES - Total		2,294,267	2,294,767	500	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8850AA Rentals & leases	2,289,350	2,289,850	500	0.02%
INCOME - Total	2,289,350	2,289,850	500	
7110 Debt Reduction	1,490,000	1,565,000	75,000	5.03%
7111 Debt Interest & Other Charges	799,350	724,850	(74,500)	-9.32%
7000 - Total	2,289,350	2,289,850	500	
EXPENDITURES - Total	2,289,350	2,289,850	500	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8981AA Interfund Transfers - In	344,481	359,500	15,019	4.36%
INCOME - Total	344,481	359,500	15,019	
5603 Rental of Facilities	344,481	358,840	14,359	4.17%
5830 Bank Charges		660	660	
5000 - Total	344,481	359,500	15,019	
EXPENDITURES - Total	344,481	359,500	15,019	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2024-25 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8850AA Rentals & leases		358,840	358,840	
8981AA Interfund Transfers - In	345,141		(345,141)	-100.00%
INCOME - Total	345,141	358,840	13,699	
5830 Bank Charges	660		(660)	-100.00%
5000 - Total	660		(660)	
7110 Debt Reduction	247,000	267,000	20,000	8.10%
7111 Debt Interest & Other Charges	97,481	91,840	(5,641)	-5.79%
7000 - Total	344,481	358,840	14,359	
EXPENDITURES - Total	345,141	358,840	13,699	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Child Development Funds**

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
8120AA Higher Education Act	280,436	500,000			500,000	219,564	78.29%
8120PY Higher Education Act - Prior Yr Adj	410,985	250,000			250,000	(160,985)	-39.17%
8190AA Federal Admin Cost Alws		200,000			200,000	200,000	
8190AB Other	556,148	277,724			277,724	(278,424)	-50.06%
8190PY Other Prior Year	158,061	196,464			196,464	38,403	24.30%
8621AA Child Development	3,106,479	2,102,671	2,026,318		4,128,989	1,022,510	32.92%
8621PY Child Development Prior Yr	667,285	557,294			557,294	(109,990)	-16.48%
8690AA Other State Revenues	34,519	18,010	17,912		35,922	1,403	4.06%
8694AB State Prior Year Carry Over	99,577	76,385	183,967		260,352	160,775	161.46%
INCOME - Total	5,313,490	4,178,549	2,228,197		6,406,746	1,093,256	
1419 Acad Emp - Non-Inst Non Cont							
1000 - Total							
2110 Clss Mgt(NonEd)	441,202	276,195	198,649		474,844	33,642	7.62%
2191 Clss Non-Inst Emp Reg Salary Sched	1,641,553	1,157,226	471,290		1,628,517	(13,036)	-0.79%
2392 Non-Inst Students	216,000	91,000	665,000		756,000	540,000	250.00%
2393 Class Non-Inst Overtime	48,000	20,000			20,000	(28,000)	-58.33%
2394 Non-Admin Non-Inst Prof Expt	126,000	179,200			179,200	53,200	42.22%
2399 Cls Oth - Temp	213,168	404,937	40,000		444,937	231,769	108.73%
2999 Salary Budget Control	54,530	203,500			203,500	148,970	273.19%
2000 - Total	2,740,452	2,332,059	1,374,939		3,706,997	966,545	
3120 STRS - Clss Mgt Non-Ed Admin	49,801	15,657	37,942		53,598	3,797	7.62%
3121 STRS - Clss Emp	22,543	22,891			22,891	347	1.54%
3131T STRS - Oth Acad Emp Non-Inst Temp							
3139 STRS on behalf Non Instr	34,519	18,010	17,912		35,922	1,403	4.06%
3220 PERS - Clss Mgt Non-Educational Adm	48,148	53,994			53,994	5,847	12.14%
3221 PERS - Clss Emp	337,285	232,270	118,955		351,225	13,940	4.13%
3320 OASDHI - Clss Mgt Non-Ed Admin	17,586	16,047	2,880		18,927	1,341	7.63%
3321 OASDHI - Clss Emp	103,201	68,581	33,352		101,933	(1,267)	-1.23%
3321T OASDHI - Clss Emp Temp	8,590	8,261	580		8,841	251	2.92%
3341T OASDHI - Oth Acad Emp Non-Inst Temp							
3420 H&W - Clss Mgt(Non-Educ Admin)	110,215	67,478	44,986		112,464	2,249	2.04%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	8,648	5,413	3,894		9,307	659	7.63%
3421 H&W - Clss Emp	782,527	589,311	242,922		832,234	49,707	6.35%
3421RC OPEB ARC-Clss Emp	25,646	18,725	8,012		26,736	1,091	4.25%
3520 SUI-Clss Mgt Non-Educational Admin	221	138	99		237	17	7.63%

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Child Development Funds**

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
3521	SUI - Clss Emp	809	579	235		814	5	0.57%
3521T	SUI - Clss Emp Temp	194	242	20		262	69	35.40%
3541T	SUI - Oth Acad Emp - Non Instl temp							
3620	WC - Clss Mgt Non-Educational Admin	4,730	2,962	2,130		5,091	361	7.63%
3621	WC - Clss Emp	17,354	12,409	5,044		17,453	99	0.57%
3621T	WC - Clss Emp Temp	6,468	6,157	7,558		13,714	7,246	112.04%
3641T	WC-Oth Acad Emp - Non Instr Temp							
3721	DefBen - Clss Emp	8,150	7,671	850		8,521	371	4.55%
3721T	DefBen - Clss Emp Temp	12,888	17,640	1,520		19,160	6,271	48.66%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307		3,267		
3921	OTHBEN - Clss Emp	13,349	9,458	4,437		13,895	546	4.09%
3000 - Total		1,616,138	1,175,854	534,633		1,710,487	94,349	
4211	Non-Library/Magazines/Bks/Prdcls	5,500	6,585			6,585	1,085	19.74%
4310	Inst Supplies & Materials	55,593	30,000	7,035		37,035	(18,558)	-33.38%
4312	All Computer Software	3,500		7,000		7,000	3,500	100.00%
4313	Non-Inst Supplies & Materials	63,001	68,530	3,700		72,230	9,229	14.65%
4317	Outreach Materials	5,478	3,387			3,387	(2,090)	-38.16%
4400	Food - Non Travel Non Cafeteria	117,500	119,341	23,000		142,341	24,841	21.14%
4000 - Total		250,572	227,843	40,735		268,578	18,006	
5119	Oth Non-Inst Consulting Services		65,000			65,000	65,000	
5151	Guest Lecturers/Performers	10,000					(10,000)	-100.00%
5212	Student Travel	2,000					(2,000)	-100.00%
5220	Employee Travel	50,000	58,500	4,000		62,500	12,500	25.00%
5220DT	Employee Travel DO	750		700		700	(50)	-6.67%
5230	Food/Meetings	3,600	8,542			8,542	4,942	137.29%
5300	Institutional Dues/Memberships	10,600	600			600	(10,000)	-94.34%
5530	Light - Electricity	26,250		38,500		38,500	12,250	46.67%
5540	Water - Sanitation	27,500		29,000		29,000	1,500	5.45%
5550	Disposal Services	2,700		2,500		2,500	(200)	-7.41%
5570	Pest Control	2,200		2,200		2,200		
5581	Telephone Services	6,800	750	6,000		6,750	(50)	-0.74%
5650	Software Licensing/Maintenance Svcs		5,935			5,935	5,935	
5690	Other Maintenance/Repairs	143,789	138,453			138,453	(5,336)	-3.71%
5691	Other Maintenance Contracts	28,000		1,000		1,000	(27,000)	-96.43%
5860	General Advertising Services	5,000	5,000			5,000		

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Child Development Funds**

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Tentative Budget 2024-25	Difference	% Difference
5861 Printing/Duplicating Service		400			400	400	
5880 Taxes - Licenses & Permits	4,573	10,000	1,573		11,573	7,000	153.07%
5899 Contingencies Account - Budget Only	95,799		192,417		192,417	96,619	100.86%
5912 Out - Indirect Cost(Expense)	50,000	26,678			26,678	(23,322)	-46.64%
5000 - Total	469,561	319,859	277,890		597,749	128,188	
6120 Site Improvement		122,935			122,935	122,935	
6412 Computer/Technology Equipment	20,000					(20,000)	-100.00%
6414 Furniture	16,000					(16,000)	-100.00%
6419 Other Equipment	126,267					(126,267)	-100.00%
6419FA Other Equipment	74,500					(74,500)	-100.00%
6000 - Total	236,767	122,935			122,935	(113,832)	
EXPENDITURES - Total	5,313,490	4,178,549	2,228,197		6,406,746	1,093,256	
Ending Balance	0	0	0	0	0	0	

GANN LIMIT

**California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25**

DISTRICT: KERN
DATE: June 13, 2024

I. Appropriations Limit:			
A. Appropriations Limit			\$ 219,304,497
B. Price Factor:		<u>1.0362</u>	
C. Population factor:			
1 2022-23	Second Period Actual FTES	23,747.3600	
2 2023-24	Second Period Actual FTES	26,293.1000	
	Population Change Factor	1.1072	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 251,603,804
(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			\$ 251,603,804
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 152,824,793
B. State Subventions ²			
C. Local Property taxes			75,000,000
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			4,500,000
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			
H. Appropriations Subject to Limit			\$ 232,324,793

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

¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

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.



Kern Community College District

2023-24 Adopted Budget

September 9, 2023

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2023-24 ADOPTED BUDGET ASSUMPTIONS

The 2022-23 year has come and gone and with the COVID-19 Pandemic firmly behind us, our colleges have opened back up for business and continue to offer more class sections in person to meet the needs of our communities. The economy has flattened out due to the Fed's increases in the interest rates. The Governor's budget for 2023-24 shows the state is preparing for a small correction with options should a recession hit. This is evident from the significant reduction amount of one-time funds for community colleges and even the taking back of nearly \$555 million from the 2022-23 deferred maintenance and student retention and recruitment allocations. That being said the Governor's budget is very favorable in ongoing funding for the community college system.

Since the economic outlook and revenue has had some mild deterioration, the same budget resiliency that helped the state through the pandemic will continue to be critical to protect programs in the future and to prepare the state for future emergencies, such as a recession. The forecast does project structural deficits in the future, primarily due to the high levels of inflation, increased costs to borrow, oil and gas prices being pressured by the war in Ukraine, and a stock market decline that would impact state revenues. These risks could constrain the state's ability to significantly expand ongoing commitments.

2023-24 Highlights for California Community Colleges

Apportionments

- The Governor proposes to extend the revenue protections in a modified form, with a goal of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the SCFF formula over time. Under the proposal, a district's 2024-25 funding would represent its new "floor," below which it could not drop. Funding rates would continue to increase to reflect the statutory COLA if provided, but this revised hold harmless provision would no longer automatically include adjustments to reflect cumulative COLAs over time.
- The budget contains a compounded cost-of-living adjustment (COLA) of 8.22 percent; an increase from the January proposed budget of 8.12 percent. KCCCD is using a conservative increase over the prior year considering the economic outlook isn't as robust as the Governor's budget indicates and the fact that only 5.0 percent of the COLA is funded with on-going monies.
- Enrollment growth of 0.5% is proposed for SCFF.

Other Programs

- **Increase Student Retention Rates and Enrollment** - Proposes \$50 million of one-time funds to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment.

Capital Outlay

- All prior funded/approved projects continue to be funded for the District. No new projects have been approved.

Deferred Maintenance

- Funding for community colleges this year is only \$5.9 million.

Categoricals

Program	January	Budget
Adult Education Program	COLA	COLA
Student Equity and Achievement Program	No Change	No Change
Strong Workforce	No Change	No Change
Extended Opportunity Programs and Services (EOPS)	COLA	COLA
Disabled Student Programs and Services (DSPS)	COLA	COLA
Apprenticeship	COLA	COLA + Reduction = -7.1%
CalWORKS student services	COLA	COLA
NextUp, Basic Needs, Umoja, Veterans, CARE and MESA	COLA	COLA

2023-24 Kern Community College District Adopted Budget

The Kern Community College District's 2023-24 Adopted Budget is based on a fairly conservative budget approach. The budget was developed using the 2022-23 First Principle Apportionment data. Also, the budget reflects a 5.0% COLA and no revenue for growth.

The Kern Community College District projects its ongoing 2023-24 Adopted Budget General Fund revenues to be \$466.2 million reflecting an increase of \$69.5 million from the 2022-23 Adopted Budget. Unrestricted revenues are projected to be \$241.5 million reflecting an increase of \$20.5 million from the 2022-23 Adopted budget. This increase is primarily due to the 5.0% COLA and captured growth in the prior year contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$224.8 million reflecting an increase of \$49.0 million from the 2022-23 Adopted Budget. This increase is primarily the result of the significant number of grants the district has brought in over the past year.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$476.4 million reflecting an increase of \$60.1 million. Unrestricted expenditures are projected to be \$251.0 million reflecting an increase of \$15.1 million and restricted expenditures are projected to be \$225.4 million reflecting an increase of \$44.8 million.

The 2023-24 unallocated district-wide projected **beginning balance** is \$52.5 million. The colleges' projected unrestricted GU001 beginning balances are \$67.4 million for a total District GU001 beginning balance of \$120.5 million. The combined 2023-24 unrestricted GU001 **ending balance** (reserves) is projected to be \$110.9 million (44.8%). It should be noted that District-wide reserves of \$1.0 million are being utilized to balance the District Office operations budget to fund several one-time expenditures for IT projects in order to exclude those one-time costs from being allocated back to the Colleges as a chargebacks against their budgets.

Revenue Assumptions

- **COLA** funded at a 5.00%
- **Growth** funded at a 0.00%
- **Stabilization** is being allocation to Cerro Coso Community College (\$0.8 million) and Porterville College (\$2.8 million)
- **Base** unrestricted fund is calculated based upon the 2022-23 P1 Apportionment
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.9 million
- **Mandated cost recovery** estimated at \$724,136
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2023-24
- **Deferred Maintenance and Instructional Equipment** \$5.9 million in funding for community colleges for 2023-24
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$224.8 million reflecting an increase of \$49.0 million from the 2022-23 Adopted budget amounts

Expenditure Assumptions

- **Salary costs for all employee classes** reflect a contractual step/column changes, new positions and negotiated increases for 2023-24 at a cost of approximately \$7.0 million
- **Health and welfare benefit cap** is per the contractual projected formulas for 2023-24
- **Workers' Compensation** rates are increasing slightly for the 2023-24 year
- **Unemployment Insurance** rates are expected to decrease from 0.5% to 0.05% for the 2023-24 year
- **STRS Contribution** rates are not expected to increase from 19.10% for the 2023-24 year
- **PERS Contribution** increase from 25.37% to 26.68% representing an increased cost to the District of \$2.2 million

Kern Community College District							
2022-23 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2023-24 Adopted Budget	2022-23 Adopted Budget	Change Inc./Dec.)	Pct. Change	2022-23 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	108,316,880	104,840,366	3,476,514	3.32%	116,588,654	(8,271,774)	-7.09%
Revenues							
<i>Federal</i>	349,046	551,694	(202,648)	-36.73%	551,694	(202,648)	-36.73%
<i>State</i>	161,193,290	150,793,662	10,399,628	6.90%	157,969,860	3,223,430	2.04%
<i>Local</i>	76,334,151	67,991,995	8,342,156	12.27%	68,171,422	8,162,729	11.97%
<i>Other Financing Sources</i>	3,590,363	1,631,450	1,958,913	120.07%	2,020,172	1,570,192	77.73%
Total Revenue	241,466,851	220,968,802	20,498,049	9.28%	228,713,148	12,753,703	5.58%
Expenditures							
<i>Academic Salaries</i>	81,304,028	70,569,563	10,734,464	15.21%	70,569,563	10,734,465	15.21%
<i>Classified & Other Non-academic Salaries</i>	40,740,094	44,063,516	(3,323,421)	-7.54%	44,063,516	(3,323,422)	-7.54%
<i>Employee Benefits</i>	60,157,326	46,896,976	13,260,350	28.28%	53,653,069	6,504,256	12.12%
<i>Supplies & Materials</i>	3,166,649	2,729,970	436,679	16.00%	3,058,038	108,610	3.55%
<i>Service/Utilities/Operating Exps.</i>	34,209,636	30,692,949	3,516,687	11.46%	31,201,981	3,007,655	9.64%
<i>Capital Outlay</i>	10,712,983	7,265,725	3,447,258	47.45%	7,265,725	3,447,258	47.45%
<i>Other Outgo</i>	15,627,848	7,772,609	7,855,239	101.06%	6,146,158	9,481,690	154.27%
<i>Transfers Out</i>	5,086,000	18,619,724	(13,533,724)	-72.68%	20,632,620	(15,546,620)	-75.35%
Total Expenditures and Other Outgo	251,004,563	228,611,032	22,393,531	9.80%	236,590,670	14,413,893	6.09%
Ending Balance (Reserves)	98,779,168	97,198,135	1,581,032	1.63%	108,711,132	(9,931,964)	-9.14%
Projected Change in Fund Balance (Reserves)	(9,537,712)	(7,642,230)	(1,895,482)	24.80%	(7,877,522)	(1,660,190)	21.08%
					394,252		
Unrestricted Reserve Analysis (GU & CE)	Beg Balance	End Balance	Net Change				
GU001 Unrestricted							
Bakersfield College	42,426,545	40,924,539	(1,502,007)				
Cerro Coso Community College	11,881,669	11,948,668	66,999				
Porterville College	13,070,931	10,122,158	(2,948,773)				
District Wide	52,508,095	47,932,729	(4,575,367)				
Total GU001	119,887,241	110,928,093	(8,959,147)				
Contract Education Unrestricted							
Bakersfield College	578,565	-	(578,565)				
Cerro Coso Community College	-	-	-				
Porterville College	-	-	-				
District Operations	-	-	-				
Total Contract Education	578,565	-	(578,565)				
Total Unrestricted Fund Balances	120,465,806	110,928,093	(9,537,712)		394,252		

Kern Community College District				
2022-23 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2023-24 Adopted Budget	2022-23 Adopted Budget	Change Inc./Dec.	Pct. Change
Beginning Balance	626,150	4,159,815	(3,533,665)	-84.95%
Revenues				
<i>Federal</i>	15,157,021	49,917,232	(34,760,211)	-69.64%
<i>State</i>	205,603,443	122,558,303	83,045,140	67.76%
<i>Local</i>	3,997,834	2,935,265	1,062,569	36.20%
<i>Other Financing Sources</i>	-	334,673	(334,673)	N/A
Total Revenue	224,758,298	175,745,473	49,012,826	27.89%
Expenditures				
<i>Academic Salaries</i>	9,464,416	8,653,197	811,219	9.37%
<i>Classified & Other Non-Academic Salaries</i>	33,182,834	27,896,765	5,286,069	18.95%
<i>Employee Benefits</i>	14,542,274	11,117,766	3,424,508	30.80%
<i>Supplies & Materials</i>	5,761,807	7,079,713	(1,317,905)	-18.62%
<i>Service/Utilities/Operating Expenses</i>	145,943,127	91,064,694	54,878,433	60.26%
<i>Capital Outlay</i>	8,571,216	19,645,338	(11,074,122)	-56.37%
<i>Other Outgo</i>	7,851,855	14,426,960	(6,575,105)	-45.58%
<i>Transfers Out</i>	-	-	-	
Total Expenditures and Other Outgo	225,317,529	179,884,432	45,433,097	25.26%
Ending Balance (Reserves)	66,919	20,855	46,064	220.87%
Projected Change in Fund Balance (Reserves)	(559,231)	(4,138,959)	3,579,729	-86.49%

ALLOCATION

**Kern Community College District
Income To Be Allocated -- Unrestricted GU001**

Income Description	2022-23	2023-24					Tentative Allocation	Variance
	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves		
SCFF	204,981,882	156,675,137	33,442,137	29,136,010			219,253,284	14,271,403
Stabilization - KCCD	-	-	779,372	2,805,991		(3,585,363)	-	-
Part-Time Faculty Support (Adjunct)	458,967	374,715	62,978	54,647			492,340	33,373
Forest Reserves	9,258	-	-	64,849			64,849	55,591
Potash Royalties	540,436	141,099	141,099	-			282,197	(258,238)
Lottery Revenue	3,841,309	2,954,358	512,594	436,286			3,903,238	61,929
Mandated Costs	683,031	551,133	92,628	80,376			724,136	41,105
Interest Income	1,872,627	1,793,833	310,446	265,874			2,370,153	497,526
Miscellaneous Income	220,249	151,369	26,196	22,435			200,000	(20,249)
Total GU001 Income to be Allocated	212,607,758	162,641,643	35,367,449	32,866,469		(3,585,363)	227,290,197	14,682,439
PY Allocated Income		147,703,778	33,619,507	31,284,473				
Increase(Decrease) from PY		14,937,865	1,747,941	1,581,996				
		10.1%	5.2%	5.1%				
District Office Budget	41,238,009	30,259,082.46	5,137,728.23	4,777,983.30	(41,164,794.00)	990,000	-	(1,063,215)
CY Allocation - After Chargeback		132,382,560	30,229,721	28,088,486			190,700,766	
PY Allocation - After Chargeback		116,501,868	28,257,638	26,610,244			171,369,749	

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2023-24 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer lower division academic and career/technical education. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Colleges include instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 36,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$587 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC DIRECTIONS

- | | |
|------------------------|---|
| Strategic Direction #1 | Maximize Student Success, Ensure Student Access, and Reduce Equity Gaps |
| Strategic Direction #2 | Provide Workforce and Economic Development Programs that Respond to Local and Regional Industry |
| Strategic Direction #3 | Strengthen Organizational Effectiveness |

KERN COMMUNITY COLLEGE DISTRICT																	
2023-24 General Fund - Unrestricted and Restricted																	
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL				
	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted	Restricted			
	Unrestricted	Ed		Unrestricted	Ed		Unrestricted	Ed		Unrestricted	Ed						
2023-24																	
8989AB	Carry Over Funds - Budget Only			42,426,545	578,565	334,673	11,881,669			13,070,931		291,477	52,508,095			120,465,806	626,150
8050 - Subtotal		42,426,545	578,565	334,673	11,881,669	-	-	13,070,931	-	291,477	52,508,095	-	-	-	120,465,806	626,150	
8110AA	Forest Reserve										64,849				64,849		
8120AA	Higher Education Act				1,878,311			6,953		1,151,092						3,036,356	
8120PY	Higher Education Act - Prior Yr Adj				329,000											329,000	
8130AA	Workforce Investment Act									150,407						150,407	
8130PY	Workforce Investment Act PY				300,000											300,000	
8140AA	Temp Assistant for Needy Families				60,571			29,266		64,600						153,897	
8153AA	HEERF/COVID Relief				3,300,000			399,413		1,232,359						4,931,772	
8160AA	Veterans Education					1,500			500						2,000		
8170AA	Vocational & Applied Tech. Edu. Act				1,287,472			271,647		181,121			150,000			1,890,240	
8190AB	Other				979,820					85,588						1,065,408	
8190AP	Potash Revenue											282,197			282,197		
8190PY	Other Prior Year				2,605,682											2,605,682	
8194AB	Federal Prior Year Carry Over				694,259											694,259	
8100 - Subtotal		-	-	11,435,115	1,500	-	707,280	500	-	2,864,626	347,046	-	150,000	-	349,046	15,157,021	
8611AA	State General Apportionment										148,232,402				148,232,402		
8611PY	State General Apportionment - PY				615,450											615,450	
8612PY	Apprenticeship Apportionment - PY				895,680	1,036,374									895,680	1,036,374	
8619AA	Other General Apportionment				1,348,164			211,351		140,000						1,699,515	
8619AB	Enrollment Fee Adm						30,000			48,447						78,447	
8619AC	Financial Aid Adm				372,194											372,194	
8619AG	Part Time Faculty										492,340					492,340	
8622AA	EOPS				2,258,539			847,166		1,475,448						4,581,153	
8623AA	DSPS				1,548,096			338,121		409,375						2,295,592	
8623PY	DSPS - PY				210,951											210,951	
8625AA	Calworks				375,946			142,105		466,034						984,085	
8625PY	Calworks - PY				150,000											150,000	
8629AA	Other General Categorical Programs				13,745,284			3,820,117		2,342,576			200,000			20,107,976	
8629AC	Care				382,119			225,784		354,784						962,687	
8629AE	BFAP				976,874			274,260		185,768						1,436,902	
8629PY	Other General Categorical Program PY				10,216,173			2,995,263		3,225,529			1,508,084			17,945,049	
8659AA	Other Reimbursable Categorical				1,858,602					191,492						2,050,094	
8659AB	Gain				547,134											547,134	
8659AF	Pass through categorical programs				160,000											160,000	
8659AG	OTHER STATE GRANTS				47,754			1,033,192		221,646			1,004,620			2,307,212	
8659PY	Other Reimbursable Categorical - PY				6,606,530					68,385						6,674,915	
8681AA	State Lottery Proceeds							210,275		187,052		3,903,238			3,903,238	397,327	
8681AB	State Lottery Proceeds - Prior Year				1,000,000											1,000,000	
8682AA	State Mandated Costs										724,136					724,136	
8690AA	Other State Revenues				4,226,196	31,042,196	836,358	98,636	808,102	1,037,082	109,289	514,907	5,028,173	6,494,853		37,206,086	
8694AA	State Revenue Prior Period Adj					8,571		2,963								11,534	
8694AB	State Prior Year Carry Over				18,727,342			5,222,603		1,448,124			77,666,000			103,064,069	
8699AB	Specific Misc State Revenue				159,339											159,339	
8600 - Subtotal		4,598,390	895,680	93,021,437	866,358	-	15,421,835	856,549	-	11,753,295	153,461,405	514,907	85,406,877	-	161,193,290	205,603,443	
8811AA	Tax Allocation Secured Roll										71,020,882				71,020,882		
8824AA	Specific Grants				17,818			165,000		593,844						776,662	
8831AA	Instructional Contracts				12,085	50,000		12,000				125,000			149,085	50,000	
8839AA	Other Contracts				20,000	100,000						175,000			295,000		
8840AA	Sales and Commissions						3,500									3,500	
8844AC	Renegade Room				40,000											40,000	
8844BZ	Other						2,400									2,400	
8846AA	Event Tickets				19,000											19,000	
8846AB	BC Potato Bowl				3,850											3,850	
8846IC	Event Tickets - Internal Charge				70											70	
8847AA	Graphics Sales - Taxable				500											500	
8847AB	Graphics Sales - Nontaxable				2,500				1,500							4,000	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Restricted
8847C	Graphic Dept Internal Charges	4,000											4,000	
8850AA	Rentals & leases	12,000			15,000		5,000			20,638			32,000	20,638
8860AA	Interest and Investment Income											2,370,153	2,370,153	
8872BA	Community Service Classes		329,865			7,000							336,865	
8874BA	Enrollment Fee Rev - Baccalaureate	50,000											50,000	
8876AA	Health			813,441						96,230				909,671
8877AA	Instructional Material Fees	102,300			17,000		500						119,800	
8879BA	Student Records				35,000		8,000						43,000	
8880AA	Non-Resident Tuition	500,000			300,000		120,000						920,000	
8881AA	Parking Fees - Terms			1,000,000		17,000					127,351			1,144,351
8881AB	Parking Meters and Day Passes			35,000		9,000								44,000
8881AC	Other			300,000		6,000								306,000
8884AA	Student Cards	30,000											30,000	
8885AD	Testing	5,000			500		1,200						6,700	
8885AF	Proctoring Income				500								500	
8885AG	Other Student Fees	1,500											1,500	
8890AA	Library Fees	2,000					200						2,200	
8890AE	Library Lost Books Charge				300								300	
8890AF	Copy Charges	16,400			1,000		1,500						18,900	
8893AA	Foundation Reimbursements		155,117	43,200									155,117	43,200
8894AB	Local Prior Year Carry Over					5,937						464,709	470,646	238,362
8895AB	Other	7,150		367,675		2,033					72,275	200,000	209,183	464,950
8895AG	Pool Income	25,001											25,001	
8800 - Subtotal		841,271	597,067	2,627,134	375,200	26,970	460,362	137,900	-	910,338	73,591,035	764,709	76,334,151	3,997,834
8912AA	Sale of Equipment & Supplies	5,000											5,000	
8989AA	Other Incoming Transfers	162,641,643			35,367,449			32,866,469			-227,290,197		3,585,363	
8900 - Subtotal		162,646,643	-	-	35,367,449	-	-	32,866,469	-	-	-227,290,197	-	3,590,363	-
Total, Net Beginning Balance and Income		210,512,850	2,071,313	107,418,359	48,492,176	26,970	16,589,477	46,932,349	-	15,819,736	52,617,384	1,279,615	85,556,877	361,932,657

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2022-23	Unrestricted Adopted Budget 2023-24	% Change	CE Adopted Budget 2022-23	CE Adopted Budget 2023-24	% Change	Restricted Adopted Budget 2022-23	Restricted Adopted Budget 2023-24	% Change	Total 2023-24
	Unrst 2023	Unrst 2024	Rest 2023	Rest 2024										
5900 - Subtotal					-437,000	-162,000	-62.93%	11,430			2,014,463	1,473,261	-26.87%	1,311,261
5000 - Total					29,099,974	32,914,154	13.11%	1,592,975	1,295,482	-18.68%	91,064,694	145,943,127	60.26%	180,152,763
6120 Site Improvement					75,930	1,708,775	2,150.46%				11,575,880	42,349	-99.63%	1,751,124
6120FA Site Improvement											429,793	4,305	-99.00%	4,305
6100 - Subtotal					75,930	1,708,775	2,150.46%				12,005,672	46,653	-99.61%	1,755,428
6210 Buildings Construction					174,181	235,525	35.22%					28,826		264,351
6210C Buildings Construction - C					283,762	1,200,463	323.05%				2,068,981	2,415,236	16.74%	3,615,699
6210FA Building Construction												144,000		144,000
6211 Buildings Architect					2,476,163	83,694	-96.62%				136,570	5,250	-96.16%	88,944
6214 Buildings - Testing & Inspection					1,150	1,150					90,328	65,500	-27.49%	66,650
6215 Additions to Buildings					200,000	280,000	40.00%	1,000	1,000					281,000
6200 - Subtotal					3,135,255	1,800,832	-42.58%	1,000	1,000	0.00%	2,295,879	2,658,812	15.81%	4,460,644
6310 Library Books					40,000	65,000	62.50%				83,800	46,223	-44.84%	111,223
6311 Magazines & Periodicals					45,000	100,000	122.22%					57,000		100,000
6300 - Subtotal					85,000	165,000	94.12%				140,800	46,223	-67.17%	211,223
6411 Library/Audio Visual Equipment					44,000	60,000	36.36%							60,000
6411FA Library AV Equipment											5,000		-100.00%	
6412 Computer/Technology Equipment					1,007,770	1,335,464	32.52%	17,000	7,500	-55.88%	1,493,258	1,075,434	-27.98%	2,418,398
6412FA Computer/Tech Equipment					1,110,000	1,316,300	18.59%	15,000		-100.00%	691,925	28,891	-95.82%	1,345,191
6413FA Autos and Buses					84,000	156,000	85.71%					65,550		221,550
6413LP Auto-Purchasing on Long Term Lease					29,000	30,000	3.45%							30,000
6414 Furniture					782,027	384,200	-50.87%	15,000	500	-96.67%	273,551	360,922	31.94%	745,622
6414FA Furniture					200,000	2,725,000	1,262.50%				2,262	275,033	12,060.44%	3,000,033
6419 Other Equipment					291,200	324,504	11.44%				2,120,102	1,970,913	-7.04%	2,295,417
6419FA Other Equipment					373,543	697,908	86.83%				612,762	2,032,785	231.74%	2,730,693
6424 Furniture											4,126		-100.00%	
6424FA Furniture												10,000		10,000
6400 - Subtotal					3,921,540	7,029,376	79.25%	47,000	8,000	-82.98%	5,202,987	5,819,528	11.85%	12,856,904
6000 - Total					7,217,725	10,703,983	48.30%	48,000	9,000	-81.25%	19,645,338	8,571,216	-56.37%	19,284,199
7110 Debt Reduction					1,641,412	1,896,350	15.53%							1,896,350
7111 Debt Interest & Other Charges					4,504,746	4,349,387	-3.45%							4,349,387
7100 - Subtotal					6,146,158	6,245,737	1.62%							6,245,737
7201 Intrafund Transfers Out					42,864,460	49,556,902	15.61%							49,556,902
7205 Intrafund Transfers In					-41,238,009	-40,174,791	-2.58%							-40,174,791
7200 - Subtotal					1,626,451	9,382,111	476.85%							9,382,111
7312 Interfund Transfers - Out					18,619,724	5,086,000	-72.68%					1,180,000		6,266,000
7300 - Subtotal					18,619,724	5,086,000	-72.68%					1,180,000		6,266,000
7501 Student Fin Aid (Excludes Salaries)											11,766,165	3,012,358	-74.40%	3,012,358
7501AC CARE-Financial Aid											190,000	320,000	68.42%	320,000
7501AD EOP&S-Financial Aid											700,000	1,000,000	42.86%	1,000,000
7502 Scholarships											8,000	334,077	4,075.97%	334,077
7503 Outside Scholarships											10,807	17,207	59.22%	17,207
7506 Tuition Fee Reduction											12,026	70,000	482.07%	70,000
7509 Other											150		-100.00%	
7500 - Subtotal											12,687,148	4,753,642	-62.53%	4,753,642
7602 Oth Student Aide (Non-cash)											1,415,107	1,488,078	5.16%	1,488,078
7603 Book Vouchers (Non-Cash SFA Aid)											324,705	430,135	32.47%	430,135
7600 - Subtotal											1,739,812	1,918,213	10.25%	1,918,213
7910 Unrestricted					100,414,833	110,928,093	10.47%	259,816		-100.00%	20,856		-100.00%	110,928,093
7900 - Subtotal					100,414,833	110,928,093	10.47%	259,816		-100.00%	20,856		-100.00%	110,928,093
7000 - Total					126,807,167	131,641,942	3.81%	259,816		-100.00%	14,447,816	7,851,855	-45.65%	139,493,796
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					332,739,727	358,554,759	7.76%	3,574,402	3,377,898	-5.50%	180,631,163	225,384,448	24.78%	587,317,105

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 course of an academic year, the college serves over 40,500 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 36 buildings located on 154 acres. The buildings comprise over 800,000 square feet with approximately 530,000 square feet of assignable space for educational and support programs. The Delano Center, BC SouthWest, Arvin High School, and Weill Institute are community outreach sites serving different community needs. The College is undergoing significant renovation and modernization projects with the use of Measure G and Measure J funds improving the facilities, technology, and infrastructure to build a better Bakersfield College. BC SouthWest was relocated to the California State University, Bakersfield campus during fiscal year 2019-20 providing students access to expanded services and an environment that prepares them for easy transition to a four-year college. BC Arvin campus had its groundbreaking celebration in May of 2022.

The 2023-2024 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiencies. The Unrestricted fund is budgeted at over \$206 million. The College's Unrestricted expense budget allocates 82% to salaries and benefits with the remaining 18% to other non-labor operational expenses (excluding debt, chargebacks and reserves).

In addition, Bakersfield College budgets in excess of \$102 million dollars in restricted funding which includes over \$94 million in current year's allocation and carryover from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. Many challenges continue with the uncertainty of the Student-Centered Funding Formula. However, a projected shortfall in state revenue will limit increases in funding for categoricals and special programs. Adult Education, Extended Opportunity Programs and Services, and Disabled Student Programs and Services 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.

Subsequently, due to the Coronavirus (COVID-19) pandemic Bakersfield College is a recipient of the Coronavirus (COVID-19) Emergency Grants for Postsecondary Education: State Block Grant, HEERF I (CARES Act), HEERF II (CRRSAA), and the HEERF III (American Rescue Plan). The Higher Education Emergency Relief Funds (HEERF) consist of \$0.7 million and \$0.8 million in both Federal and State CARES Block grant funding respectively. \$13 million in federal funding from the CARES Act (HEERF I), \$30.4 million from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA-HEERF II), and \$49.4 million for the American Rescue Plan (HEERF III) for a grand total of \$94.4 million. All of which a minimum of 50% of the funding is designated and geared towards direct student aid to assist our students in continuing and attaining their educational goals. The remainder of the funds is to be spent institutionally to address the needs of the students' educational environment affecting the delivery of their instruction due to the pandemic, technology costs, lost revenue of the institution, faculty and staff trainings, all payroll related costs associated with the transition to distance education, and all other needs related to the coronavirus to meet the health and safety standards of the federal, state, and county guidelines. The Institutional portion may also be used to make additional financial aid grants to the students.

Bakersfield College's FTES for FY22-23 totaled 18,977. Future enrollment may increase as the College shifts back to in-person learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

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

Strategic Directions

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

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

**BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2022-23	Unrestricted Adopted Budget 2023-24	%	CE Adopted Budget 2022-23	CE Adopted Budget 2023-24	%	Restricted Adopted Budget 2022-23	Restricted Adopted Budget 2023-24	%	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
1100 Acad - Reg Schedule					32,227,601	35,947,311	11.54%							35,947,311
1100 - Subtotal					32,227,601	35,947,311	11.54%							35,947,311
1214 Educational Administrators - Cont					3,300,986	4,294,592	30.10%				800,657	492,547	-38.48%	4,787,139
1231 Counselors - Contract					692,360	853,184	23.23%				1,707,752	1,847,883	8.21%	2,701,068
1241 Librarians - Contract					500,199	561,335	12.22%							561,335
1251 Acad Non-Inst Cont					443,152	472,168	6.55%	134,684	143,520	6.56%	147,120	218,283	48.37%	833,970
1252 Acad Emp Dept Chair					1,693,819	1,674,046	-1.17%							1,674,046
1200 - Subtotal					6,630,517	7,855,324	18.47%	134,684	143,520	6.56%	2,655,529	2,558,713	-3.65%	10,557,556
1310 Adjunct Acad Emp - Non-Cont					4,666,472	5,133,119	10.00%							5,133,119
1311 Acad Emp - Temp Cont					425,841	1,824,705	328.49%							1,824,705
1320 Acad Emp - Intersession					1,756,940	1,756,940								1,756,940
1330 Acad Emp - Overload					1,500,000	2,750,000	83.33%							2,750,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					30,700	224,850	632.41%				60,000	182,060	203.43%	406,910
1300 - Subtotal					8,379,953	11,689,614	39.49%				60,000	182,060	203.43%	11,871,674
1419 Acad Emp - Non-Inst Non Cont					420,368	657,510	56.41%				1,738,833	2,298,505	32.19%	2,956,015
1400 - Subtotal					420,368	657,510	56.41%				1,738,833	2,298,505	32.19%	2,956,015
1997 Certificated Step/Course Increase						266,700								266,700
1900 - Subtotal						266,700								266,700
1000 - Total					47,658,439	56,416,459	18.38%	134,684	143,520	6.56%	4,454,362	5,039,278	13.13%	61,599,256
2110 Clss Mgt(NonEd)					4,241,508	4,034,424	-4.88%		4,638		2,698,708	3,545,671	31.38%	7,584,733
2190 Conf Employee - Non Mgt					79,599	75,764	-4.82%							75,764
2191 Clss Non-Inst Emp Reg Salary Sched					7,994,990	9,815,490	22.77%	33,004	55,225	67.33%	5,026,995	6,525,381	29.81%	16,396,096
2100 - Subtotal					12,316,098	13,925,678	13.07%	33,004	59,863	81.38%	7,725,704	10,071,052	30.36%	24,056,593
2211 Inst Aide FT Direct Inst					618,406	539,676	-12.45%					45,934		585,609
2200 - Subtotal					618,406	539,676	-12.45%					45,934		585,609
2392 Non-Inst Students					125,740	170,362	35.49%				1,551,990	1,809,125	16.57%	1,979,487
2393 Class Non-Inst Overtime					300,846	295,000	-1.94%				300,305	372,000	23.87%	667,000
2394 Non-Admin Non-Inst Prof Expt					728,014	707,210	-2.86%	110,000	39,500	-64.09%	1,947,875	2,191,332	12.50%	2,938,042
2399 Cls Oth - Temp					187,200	187,200					96,978	84,000	-13.38%	271,200
2300 - Subtotal					1,341,801	1,359,772	1.34%	110,000	39,500	-64.09%	3,897,148	4,456,457	14.35%	5,855,729
2411 Inst Students					66,000	66,000					75,000	65,000	-13.33%	131,000
2412 Direct Inst Prof Expt					1,375,000	1,627,342	18.35%							1,688,356
2419 Inst Aide - Temp Direct Inst					135,000	135,000								135,000
2495 Inst Oth Indr Prof Expt					64,500	67,848	5.19%		65,000		108,216		-100.00%	132,848
2400 - Subtotal					1,640,500	1,896,190	15.59%		65,000		183,216	126,014	-31.22%	2,087,204
2999 Salary Budget Control					5,937,930	1,293,112	-78.22%		472,114		8,489,466	10,743,025	26.55%	12,508,251
2900 - Subtotal					5,937,930	1,293,112	-78.22%		472,114		8,489,466	10,743,025	26.55%	12,508,251
2000 - Total					21,852,735	19,014,427	-12.99%	143,004	636,478	345.08%	20,295,534	25,442,481	25.36%	45,093,386
3110 STRS-Acad Inst & Instrl Aides(Dir)					6,535,660	7,328,307	12.13%	25,725	27,412	6.56%	210,409	240,817	14.45%	7,596,536
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp					1,520,641	2,232,716	46.83%		943		11,460	46,531	306.03%	2,280,190
3119 STRS-On behalf Instr					4,075,102	3,907,208	-4.12%				6,986	102,084	1,361.18%	4,009,292
3120 STRS - Clss Mgt Non-Ed Admin					31,814	28,124	-11.60%				41,271	60,749	47.20%	88,873
3121 STRS - Clss Emp					16,275	17,516	7.62%				16,682	17,516	5.00%	35,032
3130 STRS - Ed Administrators - Cont					544,599	592,552	8.81%				68,943	3,411	-95.05%	595,962
3131T STRS - Oth Acad Emp Non-Inst Temp					78,627	125,017	59.00%				332,117	427,257	28.65%	552,724
3139 STRS on behalf Non Instr					732,232	318,988	-56.44%				377,002	156,350	-58.53%	475,338
3100 - Subtotal					13,534,950	14,550,428	7.50%	25,725	28,355	10.22%	1,064,869	1,054,715	-0.95%	15,633,498
3210 PERS-Acad Inst & Instrl Aides(Dir)					402,047	416,019	3.48%				233,706	214,865	-8.06%	630,884
3220 PERS - Clss Mgt Non-Educational Adm					944,408	1,075,131	13.84%		1,237		692,199	925,170	33.66%	2,001,539
3221 PERS - Clss Emp					2,035,385	2,564,345	25.99%	1,456	1,608	10.42%	1,197,324	1,719,725	43.63%	4,285,678
3222 PERS - Conf Emp Non-Mgt					20,194	20,214	0.10%							20,214
3240 PERS - Ed Adm - Cont					203,611	280,182	37.61%				49,197	62,603	27.25%	342,786
3200 - Subtotal					3,605,645	4,355,891	20.81%	1,456	2,845	95.40%	2,172,425	2,922,364	34.52%	7,281,101
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					619,615	677,367	9.32%	1,953	2,081	6.56%	86,085	79,891	-7.20%	759,339
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp					138,291	196,037	41.76%				2,439	4,417	81.10%	200,454
3320 OASDHI - Clss Mgt Non-Ed Admin					286,815	310,409	8.23%		355		211,857	269,887	27.39%	580,651
3321 OASDHI - Clss Emp					616,362	738,228	19.77%	834	1,174	40.74%	363,407	494,920	36.19%	1,234,323
3321T OASDHI - Clss Emp Temp					36,285	35,536	-2.06%	1,595	573	-64.09%	57,167	61,450	7.49%	97,560
3322 OASDHI - Conf Emp - Non Mgt					6,089	5,796	-4.82%							5,796

BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3340					102,740	125,321	21.98%				20,069	18,209	-9.26%	143,531
3341T					5,969	9,534	59.72%				25,213	32,436	28.65%	41,970
3300 - Subtotal					1,812,168	2,098,229	15.79%	4,382	4,183	-4.55%	766,236	961,211	25.45%	3,063,623
3410					6,714,486	7,722,800	15.02%	20,263	21,816	7.67%	385,067	382,873	-1.34%	8,127,489
3410RC					701,801	782,576	11.51%	2,640	2,813	6.56%	39,555	40,497	2.38%	825,886
3420					807,489	958,872	18.75%		1,102		692,581	976,507	41.00%	1,936,481
3420RC					76,226	81,869	7.40%		91		57,712	74,200	28.57%	156,160
3421					3,140,475	3,870,537	23.25%	2,031	2,204	8.53%	1,632,870	2,294,020	40.49%	6,166,761
3421RC					158,810	190,183	19.76%	113	118	5.00%	94,300	128,134	35.88%	318,435
3422					20,310	22,043	8.53%							22,043
3422RC					1,560	1,485	-4.82%							1,485
3440					514,459	612,796	19.11%				87,740	47,393	-45.99%	660,189
3440RC					81,616	81,389	-13.65%				10,876	4,949	-54.49%	86,339
3400 - Subtotal					12,207,232	14,324,551	17.34%	25,046	28,145	12.37%	3,003,700	3,948,572	31.46%	18,301,268
3510					179,709	20,024	-88.86%	673	72	-89.34%	10,091	1,033	-89.76%	21,128
3510T					47,647	6,760	-85.81%		33		841	152	-81.89%	6,945
3520					19,446	2,088	-89.26%		2		14,722	1,893	-87.14%	3,984
3521					41,134	4,907	-88.07%	165	28	-83.27%	24,319	3,286	-86.49%	8,221
3521T					6,584	595	-90.97%	550	20	-96.41%	12,245	1,322	-89.20%	1,936
3522					398	38	-90.48%							38
3540					18,269	2,076	-88.64%				2,774	126	-95.45%	2,203
3541T					206	329	59.72%				869	1,120	28.79%	1,448
3500 - Subtotal					313,393	36,817	-88.25%	1,368	154	-88.91%	65,862	8,932	-86.44%	45,903
3610					383,133	429,432	12.08%	1,436	1,539	7.19%	21,438	22,156	3.35%	453,126
3610T					97,951	145,680	48.73%		693		1,897	3,303	74.14%	149,676
3620					41,413	44,790	8.15%		50		31,388	40,594	29.33%	85,434
3621					87,610	105,245	20.13%	352	592	68.31%	51,919	70,464	35.72%	176,301
3621T					13,610	14,551	6.91%	1,122	421	-62.47%	39,748	47,773	20.19%	62,745
3622					849	812	-4.26%							812
3640					38,950	44,528	14.32%				5,915	2,708	-54.22%	47,235
3641													22	
3641T					4,199	7,050	67.91%				17,736	25,210	42.14%	32,260
3600 - Subtotal					667,714	792,087	18.63%	2,910	3,295	13.24%	170,041	212,230	24.81%	1,007,612
3710					3,661	4,572	24.89%							4,572
3710T					42,512	69,547	63.60%		2,470		2,032	2,319	14.11%	74,336
3721					3,354	3,633	8.31%	736	1,870	153.96%	1,418	1,287	-9.24%	6,789
3721T					24,711	33,988	37.54%	2,970	1,501	-49.46%	56,561	86,463	52.87%	121,951
3700 - Subtotal					74,237	111,740	50.52%	3,706	5,841	57.59%	60,011	90,068	50.09%	207,649
3910					215,703	230,168	6.71%	653	653		12,756	11,467	-10.11%	242,288
3920					26,779	28,903	7.93%		33		22,542	29,044	28.84%	57,979
3921					80,215	96,062	19.75%	57	60	5.00%	47,631	64,721	35.88%	160,842
3922					653	653								653
3940					16,551	18,165	9.75%				2,823	1,405	-50.23%	19,569
3999					99,479		-100.00%							
3900 - Subtotal					439,380	373,950	-14.89%	710	746	5.00%	85,753	106,636	24.35%	481,332
3000 - Total					32,654,719	36,643,695	12.22%	65,324	73,563	12.61%	7,388,897	9,304,728	25.93%	46,021,986
4211					1,616	1,620	0.25%				4,583	60,721	1,224.96%	62,341
4200 - Subtotal					1,616	1,620	0.25%				4,583	60,721	1,224.96%	62,341
4310						299,381		209,249	213,637	2.10%	3,621,080	1,948,027	-46.20%	2,461,045
4312					21,000	23,000	9.52%				105,200	212,378	101.88%	235,378
4313					525,559	609,132	15.90%	8,000	9,885	23.56%	1,299,205	1,238,277	-4.69%	1,957,294
4314					70,800	78,700	11.16%				3,000	10,000	233.33%	88,700
4315					894,000	858,200	-4.00%				69,017	8,000	-88.41%	866,200
4316						18,800					140			140
4317											37,991	170,789	349.55%	189,589
4320					2,000		-100.00%							
4321					72,774	78,774	8.24%	1,000	1,000		5,900	13,900	135.60%	93,674
4300 - Subtotal					1,586,133	1,965,986	23.95%	218,249	224,522	2.87%	5,141,393	3,601,511	-29.95%	5,792,019
4400					58,000	58,000					75,000	23,000	-69.33%	81,000
4400 - Subtotal					58,000	58,000	0.00%				75,000	23,000	-69.33%	81,000
4602											30,400		-100.00%	

BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE		%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest				CE	CE					
	2023	2024	2023	2024	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2023-24	
4600 - Subtotal											30,400		-100.00%	
4600 - Total					1,645,749	2,025,606	23.08%	218,249	224,522	2.87%	5,251,376	3,685,231	-29.82%	5,935,360
5107 Athletic Officials					76,089	84,250	10.73%							84,250
5108 Temp Employment Agency Services						40,000						5,000		45,000
5119 Oth Non-Inst Consulting Services					1,231,959	843,250	-31.55%				1,962,304	20,900,132	965.08%	21,743,382
5150 Cont Instruction					994,900	2,154,900	116.59%							2,154,900
5151 Guest Lecturers/Performers					3,000	6,000	100.00%				186,981	212,500	13.65%	218,500
5159 Oth Instructional Consulting Servs					15,130	15,430	1.98%				309,976	170,547	-44.98%	185,977
5100 - Subtotal					2,321,078	3,143,830	35.45%				2,459,261	21,288,178	765.63%	24,432,008
5209 Non-Employee Travel					2,500	2,500					16,768	10,900	-35.00%	13,400
5212 Student Travel					274,232	280,238	2.19%				98,285	346,351	252.39%	626,589
5220 Employee Travel					528,496	562,350	6.41%	850	1,750	105.88%	1,012,746	714,749	-29.42%	1,278,849
5221 (Local) Online Training/Webinar					6,000	6,500	8.33%				140,603	111,137	-20.96%	117,637
5230 Food/Meetings					84,490	112,390	33.02%	100	1,900	1,800.00%	352,607	573,682	62.70%	687,972
5200 - Subtotal					895,718	963,978	7.62%	950	3,650	284.21%	1,621,010	1,756,819	8.38%	2,724,447
5300 Institutional Dues/Memberships					154,394	187,851	21.67%	400	400		51,685	49,500	-4.23%	237,751
5300 - Subtotal					154,394	187,851	21.67%	400	400	0.00%	51,685	49,500	-4.23%	237,751
5400 Comprehensive/Liab/Prpty/Auto Ins					1,100	1,100								1,100
5400 - Subtotal					1,100	1,100	0.00%							1,100
5501 Laundry Service					19,000	20,500	7.89%				1,000		-100.00%	20,500
5520 Natural Gas/LPG					350,000	365,000	4.29%					-13		364,987
5530 Light - Electricity					854,826	633,500	-25.89%							633,500
5540 Water - Sanitation					510,000	512,800	0.55%							512,800
5550 Disposal Services					241,600	243,140	0.64%				1,000	100	-90.00%	243,240
5560 Hazardous Waste Disposal					30,100	30,100								30,100
5570 Pest Control					36,000	36,250	0.69%							36,250
5581 Telephone Services					64,648	66,830	3.38%				32,280	21,000	-34.94%	87,830
5583 Data Communication Services					5,000	3,500	-30.00%				16,632		-100.00%	3,500
5500 - Subtotal					2,111,174	1,911,620	-9.45%				50,912	21,087	-58.58%	1,932,707
5602 Short Term Rental-Veh & Equip					279,615	396,174	41.89%	4,000	10,000	150.00%	6,500	63,423	875.74%	469,597
5603 Rental of Facilities					3,092,544	3,088,800	-0.12%	1,000	334,200	33,320.00%	290,698	181,139	-37.69%	3,604,139
5604 Film Rentals											10,000	7,500	-25.00%	7,500
5608 Oper/Lease Cntrct-s ie Cars-Copiers					124,500	136,500	9.64%							136,500
5650 Software Licensing/Maintenance Svcs					752,551	603,142	-19.85%		7,400		934,995	1,010,898	8.12%	1,621,440
5651 Internet Access					3,360	3,400	1.19%				25,055	33,845	35.08%	37,245
5671 Equip Maint Agreements					200	4,500	2,150.00%							4,500
5681 Grounds Maintenance					45,000	45,000								45,000
5683 Building Maintenance					180,000	207,000	15.00%	296,000	334,892	13.14%				541,892
5684 Vehicle Repairs & Maintenance					62,228	62,726	0.80%				4,000	15,000	275.00%	77,726
5685 Computer Hardware Maint Agreements					50,000	50,000								50,000
5686 Oth Equipment Maint Agreements					153,300	190,300	24.14%							190,300
5690 Other Maintenance/Repairs					445,430	580,430	30.31%	1,500	19,500	1,200.00%	900,500	2,000	-99.78%	601,930
5691 Other Maintenance Contracts					950,000	1,359,000	43.05%				25,071	71	-99.71%	1,359,071
5600 - Subtotal					6,138,726	6,726,972	9.58%	302,500	705,992	133.39%	2,196,820	1,313,876	-40.19%	8,746,840
5740 Settlement Expense					12,500	12,500								12,500
5790 Other Professional Fees					22,900	24,400	6.55%	5,121	2,967	-42.06%		7,200		34,567
5700 - Subtotal					35,400	36,900	4.24%	5,121	2,967	-42.06%		7,200		47,067
5810 Fingerprinting Services					13,000	13,000						20,000		33,000
5813 Physical Examinations/Tests					85	85					15,200	1,000	-93.42%	1,085
5820 Postage/Express Overnight Svcs					59,500	59,000	-0.84%	200	200		8,850	4,779	-45.99%	63,979
5830 Bank Charges								2,500	2,500		500	500		3,000
5831 Credit Card Expense									7,420		500	500		7,920
5835 Bad Debt Expense					740,174	750,000	1.33%							750,000
5860 General Advertising Services					101,600	103,400	1.77%	12,000	10,016	-16.54%	491,458	550,310	11.98%	663,725
5861 Printing/Duplicating Service					44,375	128,825	190.31%	500	2,000	300.00%	169,494	215,085	26.90%	345,915
5862 Sponsorships												7,000		7,000
5863 Radio/Newspaper Ad Placement					2,200	2,200					89,000	135,000	51.69%	137,200
5880 Taxes - Licenses & Permits					11,880	17,500	47.31%				500	500		18,000
5890 Other Services & Expenses					921,494	768,323	-16.62%	112,074	226,710	102.29%	2,247,823	11,193,262	397.96%	12,188,295
5896 COVID Recoverable Income-Out											900,000		-100.00%	
5899 Contingencies Account - Budget Only								686	24,877	3,527.75%	9,561,881	15,641,829	63.59%	15,666,706

BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
5800 - Subtotal					1,894,308	1,842,333	-2.74%	127,960	273,722	113.91%	13,485,205	27,769,765	105.93%	29,665,821
5911 Indirect Cost(Reimbursement)					-350,000	-150,000	-57.14%				203,354		-100.00%	-150,000
5912 Out - Indirect Cost(Expense)											1,190,203	791,018	-33.54%	791,018
5999 Service/Utilities - Pooled Account											4,546		-100.00%	
5900 - Subtotal					-350,000	-150,000	-57.14%				1,398,103	791,018	-43.42%	641,018
5000 - Total					13,201,897	14,664,584	11.08%	436,930	986,730	125.83%	21,262,995	52,997,444	149.25%	68,648,759
6120 Site Improvement					930		-100.00%				11,044,148	42,349	-99.62%	42,349
6120FA Site Improvement											429,793	4,305	-99.00%	4,305
6100 - Subtotal					930		-100.00%				11,473,940	46,653	-99.59%	46,653
6210 Buildings Construction												28,826		28,826
6210C Buildings Construction - C					283,762	1,200,463	323.05%				2,068,981	2,415,236	16.74%	3,615,699
6210FA Building Construction												144,000		144,000
6211 Buildings Architect					2,476,163	83,694	-96.62%				136,570	5,250	-96.16%	88,944
6214 Buildings - Testing & Inspection											90,328	65,500	-27.49%	65,500
6215 Additions to Buildings					200,000	280,000	40.00%	1,000	1,000					281,000
6200 - Subtotal					2,959,924	1,564,157	-47.16%	1,000	1,000	0.00%	2,295,879	2,658,812	15.81%	4,223,969
6310 Library Books					40,000	40,000								40,000
6311 Magazines & Periodicals					40,000	40,000								40,000
6300 - Subtotal					80,000	80,000	0.00%							80,000
6411 Library/Audio Visual Equipment					44,000	60,000	36.36%							60,000
6411FA Library AV Equipment											5,000		-100.00%	
6412 Computer/Technology Equipment					748,920	1,004,300	34.10%	1,000	5,500	450.00%	757,140	573,409	-24.27%	1,583,209
6412FA Computer/Tech Equipment					150,000	120,000	-20.00%				2,000		-100.00%	120,000
6414 Furniture					735,900	356,900	-51.50%				153,233	108,267	-29.34%	465,167
6414FA Furniture					200,000	2,710,000	1,255.00%				2,262		-100.00%	2,710,000
6419 Other Equipment					257,300	291,600	13.33%				1,974,819	1,651,266	-16.38%	1,942,866
6419FA Other Equipment					311,000	246,500	-20.74%				349,854	1,828,245	422.57%	2,074,745
6424FA Furniture											10,000			10,000
6400 - Subtotal					2,447,120	4,789,300	95.71%	1,000	5,500	450.00%	3,244,307	4,171,186	28.57%	8,965,986
6000 - Total					5,487,974	6,433,457	17.23%	2,000	6,500	225.00%	17,014,126	6,876,652	-59.58%	13,316,609
7110 Debt Reduction					170,000	270,000	58.82%							270,000
7111 Debt Interest & Other Charges					30,000	30,000								30,000
7100 - Subtotal					200,000	300,000	50.00%							300,000
7201 Intrafund Transfers Out					32,186,634	30,259,082	-5.99%							30,259,082
7200 - Subtotal					32,186,634	30,259,082	-5.99%							30,259,082
7312 Interfund Transfers - Out					3,831,000	3,831,000								3,831,000
7300 - Subtotal					3,831,000	3,831,000	0.00%							3,831,000
7501 Student Fin Aid (Excludes Salaries)											9,573,316	1,388,526	-85.50%	1,388,526
7501AC CARE-Financial Aid											190,000	320,000	68.42%	320,000
7501AD EOP&S-Financial Aid											700,000	1,000,000	42.86%	1,000,000
7502 Scholarships											1,000	324,077	32,307.75%	324,077
7503 Outside Scholarships											10,807	17,207	59.22%	17,207
7506 Tuition Fee Reduction											12,026	70,000	482.07%	70,000
7509 Other											150		-100.00%	
7500 - Subtotal											10,487,299	3,119,810	-70.25%	3,119,810
7602 Oth Student Aide (Non-cash)											331,690	864,368	160.59%	864,368
7603 Book Vouchers (Non-Cash SFA Aid)											13,661	88,367	546.84%	88,367
7600 - Subtotal											345,351	952,735	175.87%	952,735
7910 Unrestricted					35,385,287	40,924,539	15.65%							40,924,539
7900 - Subtotal					35,385,287	40,924,539	15.65%							40,924,539
7000 - Total					71,602,921	75,314,621	5.18%				10,832,650	4,072,545	-62.40%	79,387,166
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					194,104,435	210,512,850	8.45%	1,000,192	2,071,313	107.09%	86,499,940	107,418,359	24.18%	320,002,521

**CERRO COSO
COMMUNITY COLLEGE**

CERRO COSO COMMUNITY COLLEGE

VISION

erro 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 8,600 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 2022-2023 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 2022 for the 2023-2024 academic year. The Annual Unit plans provided the foundation for the subsequent Annual Section Plans, followed the Annual Division Plans.

These plans, and the development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, inform the development of the budget. In fall 2022, budget requestors individually met with the Vice President of Finance and Administrative Services for guidance in using the Axiom budget software, in understanding the rubric to be used when reviewing requests, and in connecting requests with planning documents. In spring 2023, the Budget Development Committee applied the rubric to all requests for increases in funding to determine appropriateness and priorities. It was determined part way through the process that the Axiom software did not deliver on functionality and the Cerro Coso team adjusted back to spreadsheet budgeting to complete the process.

In close collaboration with the KCCD 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 partnerships with our neighboring K-12 school districts, evidenced by the growth in dual enrollment programs at Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, and Burroughs High School. Despite the closing of facilities at California City Prison and D-Yard at the California Correctional Institution in Tehachapi, there continues to be high demand for our Incarcerated Student Education Program (ISEP). Cerro Coso is investing in establishing portable classrooms within CCI in Tehachapi in order to expand section offerings that will recover the lost enrollment due to closures. 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 Cerro Coso Targets and Tactics document forward and to increase our portion of state funding through the Student Centered Funding Formula. Investments in outreach personnel focused on our online program offerings, adult learners, and community engagement will target specific audiences throughout our vast service area, and leverage our position within the online marketplace. We continue to strive toward our goals to increase early college, reach adult learners, and provide in-demand Career Technical Education, meeting the needs of our diverse communities while supporting our military and aerospace partners.

KCCD's successful work to maximize the SCFF is paying off with increased funding for Cerro Coso. We continue to include funding for one-time requests in our 2023-24 tentative budget, including funding for replacement of college vehicles, replacement of college copiers, outreach software, professional development related to improved workplace well-being (mental and emotional health), and improved transportation for athletics, to name a few. Additionally, we are placing funds in Capital Outlay to support initiatives to establish a new Cerro Coso campus in Tehachapi, to improve grounds and athletic facilities not part of the Sports Complex project, to remodel spaces in the IWV main building, and to improve the grounds surrounding the IWV campus. The budget for Cerro Coso has resulted in the college adding just over \$64,000 to its reserves. We continue our efforts on scheduled maintenance projects, which are funded by the 2021-22, 2022-23, and 2023-24 state allocations of funds. We had prioritized our list of projects in anticipation of changes in the state funding, and now are using COVID 19 Recovery Block Grant funds to ensure that all of those projects can be completed. Current projects include the replacement of the boiler in the Learning Resource Center, an upgrade to our building security system, upgrades and replacements of HVAC systems, and updating campus signage.

**CERRO COSO COMMUNITY COLLEGE
2023-24 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
1100	Acad - Reg Schedule				4,821,908	5,185,455	7.54%							5,185,455
	1100 - Subtotal				4,821,908	5,185,455	7.54%							5,185,455
1214	Educational Administrators - Cont				1,380,296	1,345,359	-2.53%				349,728	523,413	49.66%	1,868,772
1231	Counselors - Contract				348,529	360,971	3.57%				393,112	471,792	20.01%	832,763
1241	Librarians - Contract				283,911	306,980	8.13%				23,299	17,572	-24.58%	324,552
1251	Acad Non-Inst Cont				562,672	594,274	5.62%				51,179	138,613	170.84%	732,887
1252	Acad Emp Dept Chair				645,917	693,012	7.29%							693,012
	1200 - Subtotal				3,221,325	3,300,597	2.46%				817,318	1,151,390	40.87%	4,451,987
1310	Adjunct Acad Emp - Non-Cont				1,550,000	1,705,000	10.00%							1,705,000
1311	Acad Emp - Temp Cont				40,220		-100.00%							
1320	Acad Emp - Intersession				600,000	660,000	10.00%							660,000
1330	Acad Emp - Overload				550,000	605,000	10.00%							605,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr				181,978	138,900	-23.67%				101,000	86,600	-14.26%	225,500
	1300 - Subtotal				2,922,198	3,108,900	6.39%				101,000	86,600	-14.26%	3,195,500
1419	Acad Emp - Non-Inst Non Cont				246,130	224,124	-8.94%				613,586	698,879	13.90%	923,003
	1400 - Subtotal				246,130	224,124	-8.94%				613,586	698,879	13.90%	923,003
	1000 - Total				11,211,561	11,819,076	5.42%				1,531,904	1,936,869	26.44%	13,755,944
2110	Clss Mgt(NonEd)				899,318	1,050,079	16.76%				269,131	358,034	33.03%	1,408,113
2190	Conf Employee - Non Mgt				87,863	90,059	2.50%							90,059
2191	Clss Non-Inst Emp Reg Salary Sched				2,481,649	2,828,395	13.97%				973,919	1,129,118	15.94%	3,957,513
	2100 - Subtotal				3,468,829	3,968,534	14.41%				1,243,050	1,487,151	19.64%	5,455,685
2211	Inst Aide FT Direct Inst				154,801	162,547	5.00%							162,547
	2200 - Subtotal				154,801	162,547	5.00%							162,547
2311	Admin Non-Inst Prof Expt										173,800	251,320	44.60%	251,320
2392	Non-Inst Students				5,350	26,400	393.46%				98,000	750,399	665.71%	776,799
2393	Class Non-Inst Overtime				5,000	35,500	610.00%							35,500
2394	Non-Admin Non-Inst Prof Expt											10,000	10,000	
2399	Cls Oth - Temp				3,400		-100.00%					14,500		14,500
	2300 - Subtotal				13,750	61,900	350.18%				271,800	1,026,219	277.56%	1,088,119
2411	Inst Students				26,500	35,000	32.08%				15,624	32,000	104.81%	67,000
2412	Direct Inst Prof Expt				475,600	475,600		4,000	9,900	147.50%				485,500
	2400 - Subtotal				502,100	510,600	1.69%	4,000	9,900	147.50%	15,624	32,000	104.81%	552,500
2999	Salary Budget Control				773,548	-4,990	-100.65%				1,249,617	677,930	-45.75%	672,940
	2900 - Subtotal				773,548	-4,990	-100.65%				1,249,617	677,930	-45.75%	672,940
	2000 - Total				4,913,028	4,698,591	-4.36%	4,000	9,900	147.50%	2,780,091	3,223,300	15.94%	7,931,791
3110	STRS-Acad Inst & Instrl Aides(Dir)				1,243,913	1,281,102	2.99%				85,128	107,097	25.81%	1,388,199
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp				550,458	593,800	7.87%				19,291	16,541	-14.26%	610,341
3119	STRS-On behalf Instr				775,215	715,896	-7.65%				17,533	45,636	160.29%	761,532
3120	STRS - Class Mgt Non-Ed Admin					43,017						10,529		53,546
3130	STRS - Ed Administrators - Cont				240,922	211,731	-12.12%				47,689	76,038	59.44%	287,768
3131T	STRS - Oth Acad Emp Non-Inst Temp				43,649	45,730	4.77%				117,195	133,486	13.90%	179,216
3139	STRS on behalf Non Instr				311,924	120,462	-61.38%				103,101	53,000	-48.59%	173,462
	3100 - Subtotal				3,166,081	3,011,738	-4.87%				389,937	442,326	13.44%	3,454,063
3210	PERS-Acad Inst & Instrl Aides(Dir)				75,645	145,497	92.34%				5,555	17,945	223.06%	163,442
3220	PERS - Class Mgt Non-Educational Adm				228,157	211,157	-7.45%				93,660	80,815	-13.71%	291,972
3221	PERS - Class Emp				622,482	719,808	15.64%				243,452	296,712	21.88%	1,016,520
3221T	PERS - Class Emp Temp				1,305	9,154	601.43%							9,154
3222	PERS - Conf Emp Non-Mgt				22,291	24,028	7.79%							24,028
3240	PERS - Ed Adm - Cont				30,171	63,184	109.42%					33,433		96,617
	3200 - Subtotal				980,050	1,172,828	19.67%				342,667	428,905	25.17%	1,601,733
3310	OASDHI-Acad Inst & Instrl Aides(Dir)				117,347	139,084	18.52%				8,138	13,276	63.14%	152,369
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp				48,685	50,862	4.47%	58	144	147.50%	1,465	1,256	-14.26%	52,262
3320	OASDHI - Class Mgt Non-Ed Admin				68,798	64,296	-6.54%				28,242	23,972	-15.12%	88,267
3321	OASDHI - Class Emp				188,688	210,439	11.53%				73,617	85,323	15.90%	295,763
3321T	OASDHI - Class Emp Temp				432	2,594	500.63%				2,520	3,999	58.70%	6,593
3322	OASDHI - Conf Emp - Non Mgt				6,722	6,890	2.50%							6,890

CERRO COSO COMMUNITY COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2022-23	Unrestricted Adopted Budget 2023-24	%	CE Adopted Budget 2022-23	CE Adopted Budget 2023-24	%	Restricted Adopted Budget 2022-23	Restricted Adopted Budget 2023-24	%	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
3340					27,388	34,191	24.84%				3,620	15,359	324.23%	49,549
3341T					3,314	3,471	4.76%				8,897	10,134	13.90%	13,605
3300 - Subtotal					461,372	511,827	10.94%	58	144	147.50%	128,499	153,318	21.20%	665,289
3410					1,237,611	1,343,695	8.57%				90,309	122,817	36.00%	1,466,513
3410RC					133,492	142,153	6.49%				9,165	12,308	34.30%	154,461
3420					157,404	186,120	18.24%				71,086	72,775	2.38%	258,895
3420RC					17,627	20,582	16.76%				7,236	7,017	-3.02%	27,599
3421					917,860	1,053,303	14.76%				375,510	475,399	26.60%	1,528,703
3421RC					48,091	52,105	8.35%				18,808	21,797	15.89%	73,902
3422					20,310	22,043	8.53%							22,043
3422RC					1,722	1,765	2.50%							1,765
3440					186,042	193,845	4.19%				42,448	90,837	113.99%	284,682
3440RC					27,054	26,369	-2.53%				4,894	10,259	109.63%	36,628
3400 - Subtotal					2,747,212	3,041,980	10.73%				619,456	813,211	31.28%	3,855,191
3510					34,090	3,830	-89.35%				2,338	314	-86.57%	3,944
3510T					16,788	17,539	4.47%	20	5	-75.25%	415	43	-89.57%	17,587
3520					4,497	525	-88.32%				1,846	179	-90.30%	704
3521					12,608	1,436	-88.61%				4,870	565	-88.40%	2,000
3521T					42	170	303.57%				87	138	58.71%	307
3522					439	45	-89.75%							45
3540					6,901	673	-90.25%				1,248	262	-79.04%	934
3541T					1,143	1,197	4.77%				1,448	349	-75.87%	1,547
3500 - Subtotal					76,508	25,214	-67.04%	20	5	-75.25%	12,252	1,850	-84.90%	27,069
3610					72,680	77,829	7.09%				4,965	6,732	35.05%	84,561
3610T					36,074	37,989	5.31%	43	106	148.94%	1,199	1,272	6.09%	39,367
3620					9,587	11,257	17.42%				3,935	3,838	-2.47%	15,095
3621					26,881	30,782	14.51%				10,382	12,104	16.59%	42,886
3621T					147	647	341.15%				2,810	4,619	64.38%	5,266
3622					937	965	3.08%							965
3640					14,714	14,422	-1.98%				2,662	5,611	110.81%	20,033
3641T					2,436	2,568	5.40%				6,427	7,490	16.54%	10,058
3600 - Subtotal					163,455	176,459	7.96%	43	106	148.94%	32,400	41,667	28.60%	218,231
3710					194	286	47.79%							286
3710T					12,841	15,156	18.03%	108	376	248.33%				15,532
3720					1,270	1,270	0.00%							1,270
3721					1,836	5,654	207.85%				386	646	67.18%	6,300
3721T					92		-100.00%				4,693	10,481	123.36%	10,481
3700 - Subtotal					14,963	22,366	49.47%	108	376	248.33%	5,079	11,127	119.08%	33,899
3910					39,666	40,032	0.92%				2,912	3,678	26.31%	43,710
3920					5,964	6,417	7.60%				2,287	2,157	-5.67%	8,574
3921					24,711	26,744	8.23%				9,500	11,010	15.89%	37,754
3922					653	653	0.00%							653
3940					8,610	7,541	-12.41%				1,366	2,688	96.81%	10,229
3900 - Subtotal					79,604	81,388	2.24%				16,065	19,533	21.59%	100,921
3000 - Total					7,689,246	8,043,796	4.61%	229	631	175.91%	1,544,354	1,911,938	23.80%	9,956,367
4211					1,200	1,075	-10.42%				18,000	9,000	-50.00%	10,075
4200 - Subtotal					1,200	1,075	-10.42%				18,000	9,000	-50.00%	10,075
4310					20,350	34,500	69.53%				322,370	391,700	21.51%	426,200
4312						15,000								15,000
4313					153,170	186,449	21.73%				168,607	140,086	-16.92%	326,535
4314					35,180	34,400	-2.22%							34,400
4315					120,350	162,485	35.01%				8,456		-100.00%	162,485
4317					1,000	16,900	1,590.00%				90,267	522,657	479.01%	539,557
4320					14,000	11,000	-21.43%				1,000	1,500	50.00%	12,500
4321					16,750	16,500	-1.49%							16,500
4300 - Subtotal					360,800	477,234	32.27%				590,699	1,055,943	78.76%	1,533,177
4000 - Total					362,000	478,309	32.13%				608,699	1,064,943	74.95%	1,543,252
5107					25,760	28,800	11.80%							28,800

CERRO COSO COMMUNITY COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
5118					126,128		-100.00%				10,000		-100.00%	
					45,000	68,493	52.21%				163,589	85,000	-48.04%	153,493
5119					160,000	150,000	-6.25%							150,000
5150					6,450	7,000	8.53%				7,300	47,500	550.68%	54,500
5151														
5100 - Subtotal					363,338	254,293	-30.01%				180,889	132,500	-26.75%	386,793
5212					50,420	67,300	33.48%				14,500	20,000	37.93%	87,300
5220					90,500	146,900	62.32%				143,669	234,940	63.53%	381,840
5220DT					83,980	88,310	5.16%	3,000	3,000		9,700	18,950	95.36%	110,260
5221					2,500	36,300	1,352.00%				8,597	12,800	48.89%	49,100
5230					12,200	21,970	80.08%				34,200	96,900	183.33%	118,870
5200 - Subtotal					239,600	360,780	50.58%	3,000	3,000	0.00%	210,666	383,590	82.08%	747,370
5300					46,671	53,411	14.44%				40,280	8,450	-79.02%	61,861
5300 - Subtotal					46,671	53,411	14.44%				40,280	8,450	-79.02%	61,861
5501					3,200	1,500	-53.13%				350		-100.00%	1,500
5520					135,000	215,000	59.26%							215,000
5530					430,000	480,000	11.63%							480,000
5540					580,900	505,000	-13.07%							505,000
5550					34,150	30,400	-10.98%							30,400
5560					10,000	2,500	-75.00%							2,500
5570					11,290	7,400	-34.46%							7,400
5581					30,300	22,500	-25.74%							22,500
5590					10,500	10,500								10,500
5500 - Subtotal					1,245,340	1,274,800	2.37%				350		-100.00%	1,274,800
5602					3,500	4,000	14.29%				3,860		-100.00%	4,000
5603					140,300	141,500	0.86%				34,560	94,976	174.81%	236,476
5604										500	1,000	100.00%	1,000	
5608					44,000	43,500	-1.14%							43,500
5650					52,505	73,561	40.10%				349,276	231,924	-33.60%	305,485
5651												7,880		7,880
5681					1,000	3,000	200.00%				34,054	34,054		37,054
5683					71,000	49,000	-30.99%				5,921		-100.00%	49,000
5684					7,500	9,500	26.67%				2,000	1,000	-50.00%	10,500
5685					35,000	20,000	-42.86%							20,000
5686					124,750	94,750	-24.05%				12,500	3,000	-76.00%	97,750
5690					9,500	8,935	-5.95%							8,935
5691						15,000					1,750	1,700	-2.86%	16,700
5600 - Subtotal					489,055	462,746	-5.38%				444,421	375,534	-15.50%	838,280
5810					4,000	4,000								4,000
5813					4,650	4,650								4,650
5820					23,250	24,535	5.53%				7,500	1,250	-83.33%	25,785
5820C						1,500								1,500
5830										2,500	1,800	-28.00%	1,800	
5831								371	550	48.45%	200	200		750
5835					200,000	100,000	-50.00%							100,000
5860					34,500	135,025	291.38%				68,521	93,269	36.12%	228,294
5861					16,900	20,500	21.30%				23,500	15,498	-34.05%	35,998
5862					2,010	2,000	-0.50%				5,000	60,988	1,119.77%	62,988
5863					20,000	19,000	-5.00%					2,500		21,500
5870											-400		-100.00%	
5880					7,155	10,925	52.69%				1,800	1,800		12,725
5890					144,838	49,850	-65.58%	3,899	2,400	-38.46%	33,600	124,595	270.82%	176,845
5899								16,968	10,489	-38.18%	2,861,086	4,756,732	66.26%	4,767,222
5800 - Subtotal					457,303	371,985	-18.66%	21,238	13,439	-36.72%	3,003,306	5,058,633	68.44%	5,444,057
5911					-50,000	-12,000	-76.00%							-12,000
5912											75,921	110,842	46.00%	110,842
5900 - Subtotal					-50,000	-12,000	-76.00%				75,921	110,842	46.00%	98,842
5000 - Total					2,791,307	2,766,015	-0.91%	24,238	16,439	-32.18%	3,955,832	6,069,549	53.43%	8,852,003
6120					45,000	15,000	-66.67%							15,000

CERRO COSO COMMUNITY COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
6100 - Subtotal					45,000	15,000	-66.67%							15,000
6210 Buildings Construction					174,181	235,525	35.22%							235,525
6200 - Subtotal					174,181	235,525	35.22%							235,525
6310 Library Books						25,000					62,100	20,523	-66.95%	45,523
6311 Magazines & Periodicals						55,000					57,000		-100.00%	55,000
6300 - Subtotal						80,000					119,100	20,523	-82.77%	100,523
6412 Computer/Technology Equipment					35,000	94,055	168.73%				109,889	287,745	161.85%	381,800
6413FA Autos and Buses					84,000	156,000	85.71%							156,000
6414 Furniture					30,000	15,000	-50.00%					122,000		137,000
6419 Other Equipment					5,000	8,000	60.00%				14,623	17,000	16.25%	25,000
6419FA Other Equipment					56,000	444,865	694.40%				232,568	79,540	-65.80%	524,405
6400 - Subtotal					210,000	717,920	241.87%				357,080	506,285	41.78%	1,224,205
6000 - Total					429,181	1,048,445	144.29%				476,180	526,808	10.63%	1,575,253
7201 Intrafund Transfers Out					5,536,050	7,689,274	38.89%							7,689,274
7200 - Subtotal					5,536,050	7,689,274	38.89%							7,689,274
7312 Interfund Transfers - Out						562,500	-100.00%					1,180,000		1,180,000
7300 - Subtotal					562,500		-100.00%					1,180,000		1,180,000
7501 Student Fin Aid (Excludes Salaries)											568,750	370,691	-34.82%	370,691
7502 Scholarships											7,000	10,000	42.86%	10,000
7500 - Subtotal											575,750	380,691	-33.88%	380,691
7602 Oth Student Aide (Non-cash)											51,028	191,879	276.03%	191,879
7603 Book Vouchers (Non-Cash SFA Aid)											84,800	103,500	22.05%	103,500
7600 - Subtotal											135,828	295,379	117.47%	295,379
7910 Unrestricted					9,974,036	11,948,668	19.80%							11,948,668
7900 - Subtotal					9,974,036	11,948,668	19.80%							11,948,668
7000 - Total					16,072,586	19,637,942	22.18%				711,578	1,856,070	160.84%	21,494,012
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					43,468,909	48,492,176	11.56%	28,467	26,970	-5.26%	11,608,638	16,589,477	42.91%	65,108,622

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

With students as our focus, Porterville College 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 sixty acres and provides educational opportunities to people from a geographic area covering 2,800 square miles in southeastern Tulare County. The educational programs offered include transfer, basic skills, workforce preparation, community education, and economic development.

Porterville College serves the community of Porterville, with a population of over 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,100 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 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Kinesiology and Athletics, Science and 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 is projected to be in last year of stabilization. The federal and state COVID relief funds are coming to an end but are still being utilized to assist students with emergency financial aid and to support the post-pandemic campus environment through the one-year no cost extension. This environment mandates that innovative structured support is available inside and outside of the classroom to assist students reach 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, child care, 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 new Student Centered Funding Formula (SCFF) is dramatically reforming institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office *Vision for Success Goals* to meet the growing and changing needs of the community. The Student Equity & Achievement (SEA) program is assisting Porterville College increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly leads to employment. These programs and initiatives are rooted in a guided pathways framework. Guided pathways provide students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

Additionally, Porterville College is currently updating the Educational Master Plan with 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 the high schools 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 degree and 16 certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

Porterville's higher educational needs are estimated to continue expanding resulting from recent industrial investments in the local area. It is projected that this investment will result in an increase in demand for college trained workers. Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, efforts are ongoing to sustain the campus 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 through 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 approximately over \$15 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
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
1100					5,662,249	6,354,929	12.23%				190,493	208,701	9.56%	6,563,630
1100 - Subtotal					5,662,249	6,354,929	12.23%				190,493	208,701	9.56%	6,563,630
1214					1,233,344	1,262,138	2.33%				316,597	323,092	2.05%	1,585,230
1231					272,857	382,005	40.00%				660,094	623,786	-5.50%	1,005,790
1241					95,773	105,089	9.72%							105,089
1251					191,018	281,857	47.56%				42,053	21,017	-50.02%	302,874
1252					535,926	472,491	-11.84%							472,491
1200 - Subtotal					2,328,917	2,503,576	7.50%				1,018,744	967,895	-4.99%	3,471,471
1310					1,339,000	1,525,000	13.89%					6,894		1,531,894
1311					85,679		-100.00%							
1320					240,000	270,000	12.50%							270,000
1330					342,000	380,000	11.11%							380,000
1340					9,600	9,000	-6.25%					128,438		137,438
1300 - Subtotal					2,016,279	2,184,000	8.32%					135,332		2,319,332
1419					272,551	281,231	3.18%				1,267,230	783,348	-38.18%	1,064,579
1430						14,550								14,550
1400 - Subtotal					272,551	295,781	8.52%				1,267,230	783,348	-38.18%	1,079,129
1000 - Total					10,279,997	11,338,286	10.29%				2,476,467	2,095,275	-15.39%	13,433,562
2110					813,297	1,165,528	43.31%				540,564	507,148	-6.18%	1,672,676
2190					77,658	72,113	-7.14%							72,113
2191					2,017,000	2,495,473	23.72%				1,316,520	1,237,946	-5.97%	3,733,418
2100 - Subtotal					2,907,955	3,733,114	28.38%				1,857,084	1,745,094	-6.03%	5,478,208
2211					66,336	185,048	178.95%					20,988		206,034
2200 - Subtotal					66,336	185,048	178.95%					20,988		206,034
2311											78,960		-25.33%	58,960
2392					23,000		-100.00%				481,594	388,607	-19.31%	388,607
2393					27,000	30,500	12.96%				20,000	30,221	51.10%	60,721
2394					109,725	341,854	211.56%				133,359	233,000	74.72%	574,854
2399					5,000	5,000						14,586		19,586
2300 - Subtotal					164,725	377,354	129.08%				713,913	725,373	1.61%	1,102,727
2411					192,000	224,800	17.08%				62,360	33,040	-47.02%	257,840
2412					164,310	212,200	29.15%				22,050	29,160	32.24%	241,360
2419					2,300	2,300						430,840		433,140
2400 - Subtotal					358,610	439,300	22.50%				84,410	493,040	484.10%	932,340
2999					952,970	75,579	-92.07%				261,295	59,688	-77.16%	135,264
2900 - Subtotal					952,970	75,579	-92.07%				261,295	59,688	-77.16%	135,264
2000 - Total					4,450,596	4,810,394	8.08%				2,916,702	3,044,179	4.37%	7,854,573
3110					1,287,781	1,450,908	12.67%				170,494	163,019	-4.38%	1,613,925
3110T					368,745	415,428	12.66%					25,848		441,273
3119					827,406	713,035	-13.82%				23,192	89,693	286.74%	802,728
3120					14,611	11,689	-20.00%				14,611	17,533	20.00%	29,222
3130					146,691	150,122	2.34%				18,224	13,783	-24.37%	163,905
3131T					52,057	56,494	8.52%				235,020	149,390	-36.44%	205,884
3139					202,637	95,067	-53.08%				189,256	84,555	-55.32%	179,623
3100 - Subtotal					2,899,928	2,892,738	-0.25%				650,797	543,822	-16.44%	3,436,561
3210					46,944	23,807	-49.29%							23,807
3220					186,926	294,639	57.62%				117,734	110,816	-5.88%	405,452
3221					487,653	669,651	37.32%				324,104	324,457	0.11%	994,109
3221T					7,047		-100.00%							
3222					19,702	19,240	-2.35%							19,240
3240					118,053	127,039	7.61%				56,114	66,948	19.31%	193,987
3200 - Subtotal					866,326	1,134,373	30.94%				497,952	502,221	0.86%	1,636,594
3310					112,221	117,298	4.52%				13,233	12,680	-4.18%	129,978
3310T					30,410	34,648	13.94%				320	6,632	2,599.88%	43,280
3320					57,474	85,369	48.53%				36,610	33,106	-9.57%	118,474
3321					147,865	192,845	30.42%				98,005	93,329	-4.77%	286,175

PORTERVILLE COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2023-24
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3321T					3,729	7,363	97.44%				4,971	6,757	35.93%	14,119
3322					5,941	5,517	-7.14%							5,517
3340					46,734	47,823	2.33%				18,304	20,242	10.59%	68,065
3341T					3,952	4,289	8.52%				18,379	11,359	-38.20%	15,647
3300 - Subtotal					408,325	495,151	21.26%				189,822	186,105	-1.96%	681,256
3410					1,317,081	1,461,059	10.93%				174,259	166,895	-4.23%	1,627,954
3410RC					135,776	150,638	10.95%				17,496	16,729	-4.38%	167,366
3420					131,001	234,758	79.20%				117,799	116,093	-1.45%	350,851
3420RC					15,941	22,844	43.31%				10,595	9,940	-6.18%	32,784
3421					719,389	939,945	30.66%				444,997	449,268	0.96%	1,389,213
3421RC					37,286	48,736	30.71%				25,039	23,836	-4.81%	72,572
3422					20,310	22,043	8.53%							22,043
3422RC					1,522	1,413	-7.14%							1,413
3440					157,607	171,054	8.53%				50,573	54,887	8.53%	225,941
3440RC					24,174	24,738	2.33%				6,205	6,333	2.05%	31,071
3400 - Subtotal					2,560,087	3,077,228	20.20%				846,963	843,981	-0.35%	3,921,208
3510					34,741	3,854	-88.91%				4,563	437	-90.42%	4,291
3510T					10,486	1,195	-88.61%				110	298	170.00%	1,492
3520					4,066	583	-85.67%				2,703	254	-90.62%	836
3521					9,893	1,284	-87.02%				6,483	618	-90.46%	1,902
3521T					709	783	10.45%				1,262	168	-86.65%	951
3522					388	36	-90.71%							36
3540					6,167	631	-89.77%				1,583	162	-89.79%	793
3541T					1,363	148	-89.15%				5,622	392	-93.03%	540
3500 - Subtotal					67,813	8,513	-87.45%				22,325	2,328	-89.57%	10,841
3610					74,067	82,653	11.59%				9,729	9,377	-3.61%	92,030
3610T					24,403	26,909	10.27%				861	6,698	678.00%	33,607
3620					8,670	12,498	44.16%				5,762	5,438	-5.63%	17,936
3621					21,093	27,530	30.52%				13,821	13,258	-4.07%	40,788
3621T					1,756	4,025	129.19%				7,681	7,732	0.67%	11,757
3622					828	773	-6.59%							773
3640					13,147	13,534	2.94%				3,375	3,465	2.65%	16,998
3641T					2,905	3,153	8.52%				13,333	8,351	-37.37%	11,504
3600 - Subtotal					146,870	171,075	16.48%				54,562	54,320	-0.44%	225,395
3710					562	851	51.47%				540	797	47.78%	1,648
3710T					4,498	8,151	81.19%				595	17,480	2,836.09%	25,631
3721					1,526	2,189	43.41%				514	778	51.47%	2,967
3721T					3,364	13,178	291.78%				6,711	11,649	73.59%	24,827
3741T											30			30
3700 - Subtotal					9,950	24,369	144.91%				8,359	30,734	267.67%	55,103
3910					41,994	43,322	3.16%				5,619	4,999	-11.05%	48,320
3920					4,214	6,955	65.12%				3,790	3,496	-7.76%	10,454
3921					19,029	24,848	30.58%				12,647	12,040	-4.81%	36,888
3922					653	653								653
3940					5,070	5,070					1,627	1,627		6,697
3999					87		-100.00%							
3900 - Subtotal					71,049	80,853	13.80%				23,683	22,161	-6.43%	103,013
3000 - Total					7,030,348	7,884,295	12.15%				2,294,465	2,185,673	-4.74%	10,069,971
4211					2,914	4,900	68.15%				38,544	62,501	62.15%	67,401
4200 - Subtotal					2,914	4,900	68.15%				38,544	62,501	62.15%	67,401
4310											319,214	322,502	1.03%	322,502
4312					1,000	1,000						2,400		3,400
4313					200,607	190,581	-5.00%				345,242	357,800	3.64%	548,381
4314					15,000	12,000	-20.00%							12,000
4317						500				408	119,912	29,290.13%	120,412	
4320					7,000	7,000								7,000
4321					20,000	20,000								20,000
4300 - Subtotal					243,607	231,081	-5.14%				664,864	802,613	20.72%	1,033,695

PORTERVILLE COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
4400					500	500								500
					500	500	0.00%							500
4400 - Subtotal					247,021	236,481	-4.27%				703,408	865,114	22.99%	1,101,595
4000 - Total														
5107					44,250	43,250	-2.26%							43,250
5118					15,100	15,100					30,000	32,000	6.67%	47,100
5119					66,500	144,500	117.29%				61,393	29,895	-51.31%	174,395
5150					100,000	180,000	80.00%				8,850		-100.00%	180,000
5151						5,000					12,094	59,748	394.02%	64,748
5159					120,100	180,100	49.96%				7,074	4,423	-37.48%	184,523
5100 - Subtotal					345,950	567,950	64.17%				119,411	126,065	5.57%	694,015
5209					6,500		-100.00%					4,200		4,200
5212					100,700	119,500	18.67%				13,000	49,240	278.77%	168,740
5220					96,989	105,008	8.27%				277,096	404,714	46.06%	509,721
5221					1,250	1,200	-4.00%				28,108	32,500	15.63%	33,700
5230					17,131	22,200	29.59%				91,198	159,330	74.71%	181,530
5200 - Subtotal					222,570	247,908	11.38%				409,402	649,984	58.76%	897,891
5300					60,361	51,199	-15.18%				50,228	17,397	-65.36%	68,596
5300 - Subtotal					60,361	51,199	-15.18%				50,228	17,397	-65.36%	68,596
5501					23,500	22,400	-4.68%							22,400
5520					47,000	180,000	282.98%							180,000
5530					325,000	335,000	3.08%							335,000
5540					81,000	90,000	11.11%							90,000
5550					18,000	18,000								18,000
5560					6,150	6,150								6,150
5570					6,000	6,000								6,000
5581					15,500	26,500	70.97%				9,600		-100.00%	26,500
5500 - Subtotal					522,150	684,050	31.01%				9,600		-100.00%	684,050
5602					23,727	25,477	7.38%					8,600		34,077
5603											2,500		-100.00%	
5608					12,800	10,300	-19.53%							10,300
5650					122,400	215,550	76.10%				419,508	437,473	4.28%	653,023
5651					1,050	51,760	4,829.52%				218,468	3,000	-98.63%	54,760
5681					50,000	50,000								50,000
5683					56,000	56,000					240,000	165,530	-31.03%	221,530
5684					13,000	13,000								13,000
5685					28,000	28,000								28,000
5686					25,000	60,000	140.00%							60,000
5690					42,000	112,250	167.26%				10,000	1,300	-87.00%	113,550
5691					74,420	86,420	16.12%				920	3,030	229.35%	89,450
5600 - Subtotal					448,397	708,757	58.06%				891,395	618,933	-30.57%	1,327,690
5790						4,979								4,979
5700 - Subtotal						4,979								4,979
5810					500	100	-80.00%					161		261
5813						352						15		367
5820					18,811	18,830	0.10%				8,800	11,134	26.53%	29,964
5830											1,200	1,200		1,200
5835					252,000	252,000								252,000
5860					32,350	32,699	1.08%				201,588	127,500	-36.75%	160,199
5861					6,300	6,300					50,223	36,369	-27.59%	42,669
5880					950	1,050	10.53%				300	300		1,350
5890					26,850	26,272	-2.15%				372,042	258,628	-30.48%	284,900
5896											550,000	251,700	-54.24%	251,700
5899						134,472					3,865,770	2,472,071	-36.05%	2,606,543
5800 - Subtotal					337,761	472,074	39.77%				5,049,924	3,159,078	-37.44%	3,631,153
5911					-37,000		-100.00%							
5912											311,040	75,286	-75.80%	75,286
5999											161,297		-100.00%	
5900 - Subtotal					-37,000		-100.00%				472,337	75,286	-84.06%	75,286

PORTERVILLE COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
5000 - Total					1,900,190	2,736,916	44.03%				7,002,296	4,646,744	-33.64%	7,383,660
6120 Site Improvement						1,678,775					531,732		-100.00%	1,678,775
6100 - Subtotal						1,678,775					531,732		-100.00%	1,678,775
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6200 - Subtotal					1,150	1,150	0.00%							1,150
6310 Library Books											21,700	25,700	18.43%	25,700
6311 Magazines & Periodicals					5,000	5,000								5,000
6300 - Subtotal					5,000	5,000	0.00%				21,700	25,700	18.43%	30,700
6412 Computer/Technology Equipment					77,150	81,427	5.54%				431,982	106,035	-75.45%	187,462
6412FA Computer/Tech Equipment					20,000	175,000	775.00%				689,925	28,891	-95.81%	203,891
6413FA Autos and Busses												65,550		65,550
6413LP Auto-Purchasing on Long Term Lease					29,000	30,000	3.45%							30,000
6414 Furniture					2,327	2,300	-1.16%				120,319	130,655	8.59%	132,955
6414FA Furniture												275,033		290,033
6419 Other Equipment					18,900	13,900	-26.46%				116,160	302,647	160.54%	316,547
6419FA Other Equipment					6,543	6,543					30,341	125,000	311.99%	131,543
6400 - Subtotal					153,920	324,170	110.61%				1,388,726	1,033,810	-25.56%	1,357,980
6000 - Total					160,070	2,009,095	1,155.14%				1,942,158	1,059,510	-45.45%	3,068,605
7110 Debt Reduction					150,000	150,000								150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
7201 Intrafund Transfers Out					4,764,314	7,644,720	60.46%							7,644,720
7200 - Subtotal					4,764,314	7,644,720	60.46%							7,644,720
7312 Interfund Transfers - Out					562,500		-100.00%							
7300 - Subtotal					562,500		-100.00%							
7501 Student Fin Aid (Excludes Salaries)											1,624,099	1,253,141	-22.84%	1,253,141
7500 - Subtotal											1,624,099	1,253,141	-22.84%	1,253,141
7602 Oth Student Aide (Non-cash)											1,032,389	431,832	-58.17%	431,832
7603 Book Vouchers (Non-Cash SFA Aid)											226,244	238,268	5.31%	238,268
7600 - Subtotal											1,258,633	670,100	-46.76%	670,100
7910 Unrestricted					11,460,328	10,122,158	-11.68%							10,122,158
7900 - Subtotal					11,460,328	10,122,158	-11.68%							10,122,158
7000 - Total					16,937,143	17,916,876	5.78%				2,882,732	1,923,240	-33.28%	19,840,118
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					41,005,363	46,932,349	14.45%				20,218,229	15,819,736	-21.76%	62,752,085

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment to excellence in education. Our colleges provide transfer programs, associate in arts and associate in science degrees, vocational certificate programs, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

The District Office provides the following support services to the colleges:

- **Chancellor's Office**: 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; coordinates district general legal counsel, serves as liaison with local and federal agencies; reports analysis of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services to enhance articulation, matriculation, and student learning outcomes; serves as accreditation liaison with the colleges; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Workforce and Economic Development**: Coordinates workforce and economic development programs.
- **Institutional Research**: Provides quality information and analysis to support planning, decision-making, and assessment throughout the district.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.

- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 36,000 students, about 3,200 faculty, staff and student employees and 5,700 computers; supports administrative technology needs of college and district operations.
- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

Kern Community College District Operations Funding Priorities for 2023-24:

- Improve post-pandemic student enrollment, retention, and persistence
- Continue implementation contract management processes and technology
- Continue implementation of Lean Six Sigma pilot program
- Continue oversight of Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Enhance Information Technology
 - Wi-Fi network expansion
 - Continue to expand security programs and tools
 - Meet applications growth and support requirements

DISTRICT OFFICE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
1214					1,052,367	1,191,009	13.17%				190,465	367,994	93.21%	1,559,004
1251					232,516	244,039	4.96%							244,039
1200 - Subtotal					1,284,883	1,435,048	11.69%				190,465	367,994	93.21%	1,803,042
1340												25,000		25,000
1300 - Subtotal												25,000		25,000
1419						150,000								150,000
1400 - Subtotal						150,000								150,000
1997						1,639								1,639
1900 - Subtotal						1,639								1,639
1000 - Total					1,284,883	1,586,687	23.48%				190,465	392,994	106.33%	1,979,681
2110					4,131,412	4,170,644	0.95%	356,687	359,517	0.79%	554,672	1,094,733	97.37%	5,624,894
2190					579,784	591,787	2.07%							591,787
2191					4,534,613	5,560,227	22.62%	125,352	146,755	17.07%	147,979	354,693	139.69%	6,061,675
2100 - Subtotal					9,245,809	10,322,658	11.65%	482,039	506,272	5.03%	702,651	1,449,426	106.28%	12,278,356
2311					60,000	60,000								60,000
2392					23,000	23,000		30,000	14,500	-51.67%				37,500
2393					16,350	55,400	238.84%							55,400
2394					47,006	47,006		181,100	33,000	-81.78%	1,188,031	38,000	-96.80%	118,006
2399					38,000	47,000	23.68%							47,000
2300 - Subtotal					137,350	232,406	69.21%	211,100	47,500	-77.50%	1,188,031	38,000	-96.80%	317,906
2412												53,000		97,000
2400 - Subtotal												53,000		97,000
2999					2,623,854	417,469	-84.09%				-6,243	-633	-89.86%	416,837
2900 - Subtotal					2,623,854	417,469	-84.09%				-6,243	-633	-89.86%	416,837
2000 - Total					12,007,013	10,972,532	-8.62%	693,139	597,772	-13.76%	1,884,438	1,539,793	-18.29%	13,110,098
3110					44,411	46,612	4.96%							46,612
3110T												4,775		4,775
3119						25,654								25,654
3120					85,344	43,725	-48.77%		22,160					74,745
3130					86,400	153,034	77.12%				4,777	29,222	511.69%	182,255
3131T						28,650								28,650
3139					103,931	83,635	-19.53%				8,805	30,281	243.89%	113,916
3100 - Subtotal					320,085	381,311	19.13%		22,160		13,582	75,663	457.07%	479,134
3220					983,667	1,044,926	6.23%	90,492	64,964	-28.21%	140,720	279,700	98.76%	1,389,590
3221					1,150,431	1,483,649	28.96%	26,731	39,154	46.47%	37,542	94,632	152.07%	1,617,435
3221T						4,267	-100.00%							
3222					147,091	157,889	7.34%							157,889
3240					96,942	103,995	7.27%				41,976	57,362	36.66%	161,357
3200 - Subtotal					2,382,399	2,790,458	17.13%	117,223	104,119	-11.18%	220,238	431,694	96.01%	3,326,271
3310					3,371	3,539	4.96%	290		-100.00%				3,539
3310T									638			1,131		1,769
3320					303,457	303,298	-0.05%	27,287	20,310	-25.57%	42,432	80,871	90.59%	404,479
3321					346,898	425,384	22.63%	8,060	11,227	39.28%	11,320	27,134	139.69%	463,745
3321T					2,672	6,174	131.08%	2,626	479	-81.78%	17,226	551	-96.80%	7,203
3322					44,353	45,272	2.07%							45,272
3340					35,791	41,436	15.77%				13,020	18,666	43.37%	60,102
3341T						2,175								2,175
3300 - Subtotal					736,542	827,278	12.32%	38,263	32,653	-14.66%	83,999	128,353	52.80%	988,285
3410					36,473	38,007	4.21%							38,007
3410RC					4,557	4,783	4.96%							4,783
3420					790,718	856,214	8.28%	60,931	66,129	8.53%	121,861	244,677	100.78%	1,167,020
3420RC					85,247	81,745	-4.11%	6,991	7,047	0.79%	10,872	21,457	97.37%	110,248
3421					1,228,770	1,581,585	28.71%	40,620	60,618	49.23%	60,931	134,021	119.96%	1,776,224
3421RC					88,878	108,981	22.62%	2,065	2,876	39.28%	2,900	6,952	139.69%	118,810
3422					142,172	154,301	8.53%							154,301
3422RC					11,364	11,599	2.07%							11,599
3440					91,085	114,624	25.84%				27,419	51,801	88.93%	166,425
3440RC					16,356	23,344	42.73%				3,733	7,213	93.21%	30,556

DISTRICT OFFICE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2022-23	Unrestricted Adopted Budget 2023-24	% Change	CE Adopted Budget 2022-23	CE Adopted Budget 2023-24	% Change	Restricted Adopted Budget 2022-23	Restricted Adopted Budget 2023-24	% Change	Total 2023-24
	Unrst 2023	Unrst 2024	Rest 2023	Rest 2024										
3400 - Subtotal					2,495,619	2,975,181	19.22%	110,607	136,670	23.56%	227,716	466,121	104.69%	3,577,973
3510 SUI-Acad Inst & Instl Aides(Dir)					1,163	122	-89.50%	100		-100.00%				122
3510T SUI-Acad Inst/Instl Aides(Dir) Temp									22				39	61
3520 SUI-Clss Mgt Non-Educational Admin					21,747	2,085	-90.41%	1,783	180	-89.92%	2,773	547	-80.26%	2,812
3521 SUI - Clss Emp					22,673	2,780	-87.74%	527	73	-86.07%	740	177	-76.03%	3,031
3521T SUI - Clss Emp Temp					572	94	-83.48%	906	17	-98.18%	5,940	19	-99.68%	130
3522 SUI - Conf Emp - Non Mgt					2,899	296	-89.79%							296
3540 SUI - Educational Admin - Cont					4,172	596	-85.73%				952	184	-80.68%	780
3541T SUI - Oth Acad Emp - Non Instl temp						75								75
3500 - Subtotal					53,225	6,048	-88.64%	3,316	292	-91.20%	10,406	967	-90.71%	7,307
3610 WC-Acad Inst & Instl Aides(Dir)					2,479	2,617	5.56%	213		-100.00%				2,617
3610T WC-Acad Inst & Instl Aide(Dir) Temp									469				831	1,301
3620 WC - Clss Mgt Non-Educational Admin					46,263	44,704	-3.37%	3,802	3,855	1.39%	5,913	11,739	98.53%	60,298
3621 WC - Clss Emp					48,339	59,623	23.34%	1,123	1,574	40.10%	1,577	3,803	141.11%	65,000
3621T WC - Clss Emp Temp					1,464	2,259	54.28%	2,250	506	-77.50%	12,118	405	-96.66%	3,170
3622 WC - Conf Emp - Non Mgt					6,181	6,346	2.67%							6,346
3640 WC - Educational Administrators					8,996	12,771	41.97%				2,030	3,946	94.35%	16,717
3641T WC-Oth Acad Emp - Non Instr Temp						1,599								1,599
3600 - Subtotal					113,721	129,918	14.24%	7,389	6,404	-13.33%	21,639	20,725	-4.22%	157,047
3710 DefBen-Acad Inst & Instl Aides(Dir)								540		-100.00%				
3710T DefBen-Acad Inst/Instl Aides(Dir)Tmp									1,672				2,014	3,686
3721T DefBen - Clss Emp Temp					2,646	5,073	91.72%	4,890	1,254	-74.35%	32,077	1,444	-95.50%	7,771
3700 - Subtotal					2,646	5,073	91.72%	5,429	2,926	-46.11%	32,077	3,458	-89.22%	11,457
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					1,176	1,138	-3.22%							1,138
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					21,089	21,023	-0.31%	1,960	1,960		3,920	7,906	101.67%	30,890
3921 OTHBEN - Clss Emp					45,793	55,766	21.78%	1,043	1,453	39.28%	1,465	3,511	139.69%	60,731
3922 OTHBEN - Conf Emp - Non Mgt					4,574	4,574								4,574
3940 OTHBEN - Educational Administrators					2,886	3,398	17.74%				882	1,535	74.07%	4,933
3999 Benefit Suspense					20,573	1,537	-92.53%							1,537
3900 - Subtotal					96,090	87,437	-9.01%	3,003	3,413	13.64%	6,268	12,953	106.67%	103,803
3000 - Total					6,200,328	7,202,704	16.17%	285,230	308,637	8.21%	615,924	1,139,935	85.08%	6,651,276
4211 Non-Library/Magazines/Bks/Prdcls					17,100	12,106	-29.20%							12,106
4200 - Subtotal					17,100	12,106	-29.20%							12,106
4310 Inst Supplies & Materials					1,900	450	-76.32%	110,145	61,394	-44.26%	248,876	45,000	-81.92%	106,844
4312 All Computer Software					1,250	1,250						1,000		2,250
4313 Non-Inst Supplies & Materials					101,450	104,030	2.54%	19,605	17,000	-13.29%	273,565	100,519	-63.26%	221,549
4321 Fuel - Lubricants					5,500	5,500								5,500
4300 - Subtotal					110,100	111,230	1.03%	129,751	78,394	-39.58%	522,441	146,519	-71.95%	336,143
4000 - Total					127,200	123,336	-3.04%	129,751	78,394	-39.58%	522,441	146,519	-71.95%	348,249
5108 Temp Employment Agency Services						15,000								15,000
5118 Cont Security Services					3,500	3,570	2.00%							3,570
5119 Oth Non-Inst Consulting Services					2,125,540	2,448,733	15.21%	68,000	13,000	-80.88%	57,864,744	80,813,117	39.66%	83,274,850
5150 Cont Instruction					105,000	115,000	9.52%	828,936	209,000	-74.79%		65,000		389,000
5159 Oth Instructional Consulting Servs								49,136		-77.28%				11,165
5100 - Subtotal					2,234,040	2,582,303	15.59%	946,072	233,165	-75.35%	57,864,744	80,878,117	39.77%	83,693,585
5209 Non-Employee Travel					3,350	3,000	-10.45%	5,000		-100.00%	1,000		-100.00%	3,000
5212 Student Travel								2,500		-100.00%				
5220 Employee Travel					461,050	531,310	15.24%	32,000	16,000	-50.00%	269,270	112,960	-58.05%	660,270
5220DT Employee Travel DO					500	4,500	800.00%							4,500
5221 (Local) Online Training/Webinar					70,650	71,075	0.60%				5,000		-100.00%	71,075
5230 Food/Meetings					28,350	42,379	49.48%	15,000	5,500	-63.33%	111,454	65,000	-41.68%	112,879
5200 - Subtotal					563,900	652,264	15.67%	54,500	21,500	-60.55%	386,724	177,960	-53.98%	851,724
5300 Institutional Dues/Memberships					224,430	275,243	22.64%	2,533	1,700	-32.90%	92,356	454,936	392.59%	731,880
5310 Consortium Dues/Memberships					7,000	7,000								7,000
5300 - Subtotal					231,430	282,243	21.96%	2,533	1,700	-32.90%	92,356	454,936	392.59%	738,880
5400 Comprehensive/Liab/Prpty/Auto Ins					1,010,000	1,200,000	18.81%							1,200,000
5406 Student Insurance					190,000	200,000	5.26%							200,000
5407 Insurance Deductibles					5,000	44,939	798.78%							44,939
5400 - Subtotal					1,205,000	1,444,939	19.91%							1,444,939
5530 Light - Electricity					134,838	135,000	0.12%							135,000

DISTRICT OFFICE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE		%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest				CE	CE					
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
5540					9,000	9,000								9,000
5550					4,500	5,820	29.33%							5,820
5560					5,000	5,000								5,000
5570					2,500	2,500								2,500
5581					20,000	20,000		1,500	500	-66.67%				20,500
5583					228,655	242,915	6.24%							242,915
5590					11,700	10,000	-14.53%							10,000
5500 - Subtotal					416,193	430,234	3.37%	1,500	500	-66.67%				430,734
5602								1,000		-100.00%				
5603						500		15,000	9,500	-36.67%	80,000	40,750	-49.06%	50,750
5608						4,852								4,852
5650					2,242,735	2,062,010	-8.06%	13,500	4,575	-66.11%	250,000	35,150	-85.94%	2,101,735
5651					500	500								500
5652					1,935,773	2,845,437	46.99%							2,845,437
5671					4,500	5,000	11.11%	2,000	500	-75.00%				5,500
5681					10,000	10,000								10,000
5683					60,000	60,000								60,000
5684					8,000	8,000								8,000
5685					342,309	382,325	11.69%							382,325
5686					76,650	77,983	1.74%							77,983
5690					1,000	1,000			500					1,500
5691					9,600	9,600								9,600
5600 - Subtotal					4,691,067	5,467,208	16.55%	31,500	15,075	-52.14%	330,000	75,900	-77.00%	5,558,183
5700					132,000	135,000	2.27%							135,000
5720					150,000	150,000								150,000
5731					250,500	300,500	19.96%							300,500
5790					700	2,000	185.71%	5,000		-100.00%	4,000		-100.00%	2,000
5700 - Subtotal					533,200	587,500	10.18%	5,000		-100.00%	4,000		-100.00%	587,500
5810					60,000	60,000								60,000
5813					46,000	46,000								46,000
5820					51,900	53,020	2.16%	11,500	6,750	-41.30%				59,770
5830					185,000	150,000	-18.92%							150,000
5831					2,000	4,000	100.00%	3,500	2,750	-21.43%				6,750
5860					130,500	134,556	3.11%	25,905	8,872	-65.75%				143,428
5861					9,800	9,870	0.71%	8,500	1,000	-88.24%				10,870
5862								1,000	1,000					1,000
5880					40,750	40,750								40,750
5890					805,800	801,752	-0.50%	10,000		-100.00%	9,370		-100.00%	801,752
5899								18,866		-100.00%	92,184	146,362	58.77%	146,362
5800 - Subtotal					1,331,750	1,299,948	-2.39%	79,271	20,372	-74.30%	101,554	146,362	44.12%	1,466,682
5911								11,430		-100.00%	40,000		-100.00%	
5912											28,103	496,115	1,665.35%	496,115
5900 - Subtotal								11,430		-100.00%	68,103	496,115	628.48%	496,115
5000 - Total					11,206,580	12,746,639	13.74%	1,131,807	292,312	-74.17%	58,847,482	82,229,390	39.73%	95,268,342
6120					30,000	15,000	-50.00%							15,000
6100 - Subtotal					30,000	15,000	-50.00%							15,000
6412					146,700	155,682	6.12%	16,000	2,000	-87.50%	194,247	108,248	-44.27%	265,928
6412FA					940,000	1,021,300	8.65%	15,000		-100.00%				1,021,300
6414					13,800	10,000	-27.54%	15,000	500	-96.67%				10,500
6419					10,000	11,004	10.04%				14,500		-100.00%	11,004
6424											4,126		-100.00%	
6400 - Subtotal					1,110,500	1,197,986	7.88%	46,000	2,500	-94.57%	212,873	108,248	-49.15%	1,308,732
6000 - Total					1,140,500	1,212,986	6.36%	46,000	2,500	-94.57%	212,873	108,248	-49.15%	1,323,732
7110					1,321,412	1,476,350	11.73%							1,476,350
7111					4,474,746	4,319,387	-3.47%							4,319,387
7100 - Subtotal					5,796,158	5,795,737	-0.01%							5,795,737
7201					377,462	3,963,825	950.13%							3,963,825
7205					-41,238,009	-40,174,791	-2.58%							-40,174,791
7200 - Subtotal					-40,860,547	-36,210,966	-11.38%							-36,210,966
7312					13,663,724	1,255,000	-90.82%							1,255,000

DISTRICT OFFICE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2023-24
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
7300 - Subtotal					13,663,724	1,255,000	-90.82%							1,255,000
7910 Unrestricted					43,595,182	47,932,729	9.95%	259,816		-100.00%	20,856		-100.00%	47,932,729
7900 - Subtotal					43,595,182	47,932,729	9.95%	259,816		-100.00%	20,856		-100.00%	47,932,729
7000 - Total					22,194,517	18,772,500	-15.42%	259,816		-100.00%	20,856		-100.00%	18,772,500
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					54,161,020	52,617,384	-2.85%	2,545,743	1,279,615	-49.74%	62,294,479	85,556,877	37.34%	139,453,877

GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	Facilities	IT	Human Resources	Legal	District Operations	Total
Projected 2023-24 Adopted Budget (including proposed rollover)	741,953	62,914	427,449	9,577,137	424,868	8,302,860	1,660,023	450,200	197,755	21,845,159
2022-23 Adopted Budget Non-Labor	561,700	59,600	334,150	21,732,782	424,000	6,896,555	1,563,408	706,500	181,900	32,460,595
Variance Increase/(Decrease)	180,253	3,314	93,299	(12,155,645)	868	1,406,306	96,615	(256,300)	15,855	(10,615,436)
One Time Expenses (District-wide Reserve)						(990,000)				(990,000)
Requests Net of One Time from Reserve	741,953	62,914	427,449	9,577,137	424,868	7,312,860	1,660,023	450,200	197,755	20,855,159
Variances See Attached Worksheet Detail										
Total Proposed 2023-24 DO Adopted Budget	1,391,251	908,021	2,084,676	13,319,276	799,344	14,861,572	5,810,722	872,294	1,117,637	41,164,794
Net Change (includes Carryover)	214,525	41,296	696,300	(13,441,424)	(19,372)	1,723,946	425,904	(324,812)	525,976	(10,157,661)

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Associated Student Body Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Adopted Budget 2023-24	Difference	% Difference
8884AA	Student Cards	210,000	250,000	6,000	4,000	260,000	50,000	23.81%
8884AB	Student Representation Fee							
INCOME - Total		210,000	250,000	6,000	4,000	260,000	50,000	
2110	Clss Mgt(NonEd)	23,191	38,034			38,034	14,842	64.00%
2392	Non-Inst Students	20,000	150,000			150,000	130,000	650.00%
2999	Salary Budget Control							
2000 - Total		43,191	188,034			188,034	144,842	
3220	PERS - Clss Mgt Non-Educational Adm	5,884	10,147			10,147	4,264	72.47%
3320	OASDHI - Clss Mgt Non-Ed Admin	1,774	2,910			2,910	1,135	64.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	5,078	8,817			8,817	3,740	73.65%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	455	745			745	291	64.00%
3520	SUI-Clss Mgt Non-Educational Admin	116	19			19	(97)	-83.60%
3620	WC - Clss Mgt Non-Educational Admin	247	408			408	161	64.97%
3621T	WC - Clss Emp Temp	204	1,608			1,608	1,404	688.46%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	163	261			261	98	60.00%
3000 - Total		13,920	24,916			24,916	10,996	
4313	Non-Inst Supplies & Materials	29,275	5,000	3,000	3,000	11,000	(18,275)	-62.43%
4321	Fuel - Lubricants	300					(300)	-100.00%
4510	CoGS Food	2,000					(2,000)	-100.00%
4000 - Total		31,575	5,000	3,000	3,000	11,000	(20,575)	
5151	Guest Lecturers/Performers	40,000	9,485			9,485	(30,515)	-76.29%
5159	Oth Instructional Consulting Servs	2,000	2,000			2,000		
5212	Student Travel	9,500	4,000	1,500		5,500	(4,000)	-42.11%
5220	Employee Travel	5,000	2,000			2,000	(3,000)	-60.00%
5230	Food/Meetings	22,500	3,965	1,500	1,000	6,465	(16,035)	-71.26%
5300	Institutional Dues/Memberships	2,000					(2,000)	-100.00%
5501	Laundry Service		200			200	200	
5602	Short Term Rental-Veh & Equip	3,000	2,000			2,000	(1,000)	-33.33%
5604	Film Rentals	3,000	1,000			1,000	(2,000)	-66.67%
5650	Software Licensing/Maintenance Svcs	3,000	1,000			1,000	(2,000)	-66.67%
5651	Internet Access	1,000	400			400	(600)	-60.00%
5684	Vehicle Repairs & Maintenance	6,000	2,000			2,000	(4,000)	-66.67%

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Associated Student Body Funds**

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Adopted Budget 2023-24	Difference	% Difference
5831 Credit Card Expense	500					(500)	-100.00%
5860 General Advertising Services	2,000	1,000			1,000	(1,000)	-50.00%
5861 Printing/Duplicating Service	6,000	2,000			2,000	(4,000)	-66.67%
5890 Other Services & Expenses	8,000	1,000			1,000	(7,000)	-87.50%
5000 - Total	113,500	32,050	3,000	1,000	36,050	(77,450)	
6412 Computer/Technology Equipment	7,813					(7,813)	-100.00%
6000 - Total	7,813					(7,813)	
EXPENDITURES - Total	210,000	250,000	6,000	4,000	260,000	50,000	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Student Representation Fee Funds**

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Adopted Budget 2023-24	Difference	% Difference
8884AB Student Representation Fee	14,000	4,500	3,553		8,053	(5,947)	-42.48%
8894AB Local Prior Year Carry Over			37,792		37,792	37,792	
8989AB Carry Over Funds - Budget Only	40,792			3,000	3,000	(37,792)	-92.65%
INCOME - Total	54,792	4,500	41,345	3,000	48,845	(5,947)	
2392 Non-Inst Students	6,000	4,300	15,000		19,300	13,300	221.67%
2000 - Total	6,000	4,300	15,000		19,300	13,300	
3621T WC - Clss Emp Temp	61	46	161		207	146	238.15%
3000 - Total	61	46	161		207	146	
4313 Non-Inst Supplies & Materials	3,989	154		1,000	1,154	(2,835)	-71.07%
4000 - Total	3,989	154		1,000	1,154	(2,835)	
5212 Student Travel	14,000		10,000	2,000	12,000	(2,000)	-14.29%
5220 Employee Travel	4,500					(4,500)	-100.00%
5230 Food/Meetings	300					(300)	-100.00%
5300 Institutional Dues/Memberships	150					(150)	-100.00%
5861 Printing/Duplicating Service	1,000					(1,000)	-100.00%
5899 Contingencies Account - Budget Only	24,792		16,184		16,184	(8,608)	-34.72%
5000 - Total	44,742		26,184	2,000	28,184	(16,558)	
EXPENDITURES - Total	54,792	4,500	41,345	3,000	48,845	(5,947)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Student Center Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Adopted Budget 2023-24	Difference	% Difference
8883AA	Student Center	163,000	94,000		23,415	117,415	(45,585)	-27.97%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only							
INCOME - Total		163,000	94,000		23,415	117,415	(45,585)	
2110	Clss Mgt(NonEd)	69,574	57,050			57,050	(12,523)	-18.00%
2392	Non-Inst Students	10,000					(10,000)	-100.00%
2997	Classified Step Increase Budget							
2999	Salary Budget Control							
2000 - Total		79,574	57,050			57,050	(22,523)	
3220	PERS - Clss Mgt Non-Educational Adm	17,651	15,221			15,221	(2,430)	-13.77%
3320	OASDHI - Clss Mgt Non-Educ Admin	5,322	4,364			4,364	(958)	-18.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	15,233	13,226			13,226	(2,007)	-13.17%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,364	1,118			1,118	(245)	-18.00%
3520	SUI-Clss Mgt Non-Educational Admin	348	29			29	(319)	-91.80%
3620	WC - Clss Mgt Non-Educational Admin	742	612			612	(130)	-17.52%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp	107					(107)	-100.00%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	490	392			392	(98)	-20.00%
3999	Benefit Suspense							
3000 - Total		41,256	34,962			34,962	(6,294)	
4313	Non-Inst Supplies & Materials	22,760	1,988		10,000	11,988	(10,772)	-47.33%
4510	CoGS Food							
4000 - Total		22,760	1,988		10,000	11,988	(10,772)	
5151	Guest Lecturers/Performers				6,415	6,415	6,415	
5230	Food/Meetings				5,000	5,000	5,000	
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip							
5650	Software Licensing/Maintenance Svcs	1,000			2,000	2,000	1,000	100.00%
5681	Grounds Maintenance							

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Student Center Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Adopted Budget 2023-24	Difference	% Difference
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							
5690	Other Maintenance/Repairs	7,000					(7,000)	-100.00%
5861	Printing/Duplicating Service							
5890	Other Services & Expenses	2,470					(2,470)	-100.00%
5899	Contingencies Account - Budget Only	8,941					(8,941)	-100.00%
5000 - Total		19,411			13,415	13,415	(5,996)	
6412	Computer/Technology Equipment							
6412FA	Computer/Tech Equipment							
6414	Furniture							
6419FA	Other Equipment							
6000 - Total								
EXPENDITURES - Total		163,000	94,000		23,415	117,415	(45,585)	
Ending Balance		0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Student Financial Aid Fund**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8122AA	1,059,444	1,159,906	100,462	9.48%
8122PY		31,250	31,250	
8150AA		100,000	100,000	
8151AA	10,000,000	43,343,940	33,343,940	333.44%
8152AA	1,149,884	1,141,758	(8,126)	-0.71%
8153AA	3,643,030	(3,643,030)	(3,643,030)	-100.00%
8155AB	3,000,000	4,000,000	1,000,000	33.33%
8190AB		210,900	210,900	
8190PY		3,227,475	3,227,475	
8616AA	5,638,169	8,154,483	2,516,314	44.63%
8629AI	999,824	835,857	(163,967)	-16.40%
8629AJ	4,945,561	5,296,090	350,529	7.09%
8629AK	1,089,029	661,739	(427,290)	-39.24%
8629PY		613,448	613,448	
8694AB		488,442	488,442	
8839AA	1,000	(1,000)	(1,000)	-100.00%
8839AB	10,593	4,760	(5,833)	-55.06%
8894AB		200	200	
8981AA		31,250	31,250	
8989AB	18,741	13,068	(5,672)	-30.27%
INCOME - Total	31,555,274	69,314,567	37,759,292	
1214		12,379	12,379	
1000 - Total		12,379	12,379	
2110		26,149	26,149	
2191	75,967	87,219	11,253	14.81%
2392	1,053,341	1,164,945	111,604	10.60%
2999	24,850	(24,850)	(24,850)	-100.00%
2000 - Total	1,154,158	1,278,314	124,155	
3130				
3220		6,977	6,977	
3221	19,273	23,270	3,997	20.74%
3240		3,303	3,303	
3320		2,000	2,000	
3321	5,811	6,672	861	14.81%
3340		947	947	
3420		5,621	5,621	
3420RC		513	513	
3421	27,744	32,315	4,571	16.48%
3421RC	1,489	1,710	221	14.81%
3440		2,204	2,204	
3440RC		243	243	
3520		13	13	
3521	380	44	(336)	-88.52%
3540		6	6	
3620		280	280	
3621	810	935	125	15.48%

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Student Financial Aid Fund**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
3621T WC - Cliss Emp Temp	6,103	11,132	5,029	82.40%
3640 WC - Educational Administrators		133	133	
3920 OTHBEN-Cliss Mgt(Non-Educ Admin)		167	167	
3921 OTHBEN - Cliss Emp	752	863	111	14.81%
3940 OTHBEN - Educational Administrators		65	65	
3000 - Total	62,362	99,412	37,051	
4313 Non-Inst Supplies & Materials	10,000	3,500	(6,500)	-65.00%
4317 Outreach Materials		15,580	15,580	
4000 - Total	10,000	19,080	9,080	
5151 Guest Lecturers/Performers	5,000	16,173	11,173	223.45%
5230 Food/Meetings	10,000	10,827	827	8.27%
5000 - Total	15,000	27,000	12,000	
7312 Interfund Transfers - Out		31,250	31,250	
7501 Student Fin Aid (Excludes Salaries)	10,495,367	11,630,965	1,135,597	10.82%
7501AA Cal Grant B-Financial Aid	5,593,169	7,297,948	1,704,779	30.48%
7501AB Cal Grant C-Financial Aid	45,000	425,000	380,000	844.44%
7501AE Federal SEOG-Financial Aid	1,149,884	931,250	(218,634)	-19.01%
7501AF Federal PELL Grant	10,000,000	43,343,940	33,343,940	333.44%
7501AI Federal Direct Loans	3,000,000	4,000,000	1,000,000	33.33%
7501AK Cal Grant A-Financial Aid		200,000	200,000	
7502 Scholarships	14,928	3,080	(11,848)	-79.37%
7602 Oth Student Aide (Non-cash)	15,406	14,948	(458)	-2.97%
7000 - Total	30,313,754	67,878,381	37,564,627	
EXPENDITURES - Total	31,555,274	69,314,567	37,759,292	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Enterprise Funds**

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
8840AA Sales and Commissions	352,400			352,400		352,400		
8844IC Food Services Internal Charges	120,000			25,000		25,000	(95,000)	-79.17%
8844RA Food Court	2,124,726						(2,124,726)	-100.00%
8844RC Panorama Grill		2,726,837				2,726,837	2,726,837	
8844RK Special Events/Catering	534,064	308,250				308,250	(225,814)	-42.28%
8844RL Food Service Concessions	50,000	21,000				21,000	(29,000)	-58.00%
8844RM Non-carbonated Vending	10,000	10,000				10,000		
8844RN Carbonated Vending	30,000	30,000				30,000		
8895AB Other	5,000						(5,000)	-100.00%
8895AC Overage - Shortage	25						(25)	-100.00%
INCOME - Total	3,226,215	3,096,087		377,400		3,473,487	247,271	
2110 Clss Mgt(NonEd)	191,241	289,764				289,764	98,523	51.52%
2191 Clss Non-Instr Emp Reg Salary Sched	404,680	429,074			14,341	443,415	38,735	9.57%
2311 Admin Non-Instr Prof Expt	100,000						(100,000)	-100.00%
2393 Class Non-Instr Overtime	80,000	68,000				68,000	(12,000)	-15.00%
2399 Cls Oth - Temp		300,000				300,000	300,000	
2999 Salary Budget Control	239,362	25,729				25,729	(213,634)	-89.25%
2000 - Total	1,015,284	1,112,567			14,341	1,126,908	111,624	
3220 PERS - Clss Mgt Non-Educational Adm	48,518	77,309				77,309	28,791	59.34%
3221 PERS - Clss Emp	97,271	114,477			3,826	118,303	21,032	21.62%
3320 OASDHI - Clss Mgt Non-Ed Admin	14,630	22,167				22,167	7,537	51.52%
3321 OASDHI - Clss Emp	29,331	32,824			1,097	33,921	4,590	15.65%
3321T OASDHI - Clss Emp Temp	7,570	9,552				9,552	1,982	26.18%
3420 H&W - Clss Mgt(Non-Educ Admin)	40,621	66,129				66,129	25,509	62.80%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	3,748	5,679				5,679	1,931	51.52%
3421 H&W - Clss Emp	187,870	242,473			5,511	247,984	60,114	32.00%
3421RC OPEB ARC-Clss Emp	6,877	8,410			281	8,691	1,814	26.37%
3520 SUI-Clss Mgt Non-Educational Admin	956	145				145	(811)	-84.85%
3521 SUI - Clss Emp	1,917	215			7	222	(1,695)	-88.43%
3521T SUI - Clss Emp Temp	900	184				184	(716)	-79.56%
3620 WC - Clss Mgt Non-Educational Admin	2,039	3,107				3,107	1,069	52.41%
3621 WC - Clss Emp	4,087	4,601			154	4,755	668	16.33%
3621T WC - Clss Emp Temp	1,836	3,923				3,923	2,087	113.66%
3721T DefBen - Clss Emp Temp	2,700	11,400				11,400	8,700	322.22%

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Enterprise Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
3920	OTHBEN-Class Mgt(Non-Educ Admin)	1,307	1,960				1,960	653	50.00%
3921	OTHBEN - Class Emp	3,474	4,248			142	4,390	916	26.37%
3000 - Total		455,652	608,803			11,018	619,821	164,170	
4313	Non-Inst Supplies & Materials	10,525	2,500		8,000		10,500	(25)	-0.24%
4321	Fuel - Lubricants	3,000	3,000				3,000		
4500	Cost of Goods Sold	20,000						(20,000)	-100.00%
4510	CoGS Food	817,255	933,250		160,000		1,093,250	275,995	33.77%
4520	CoGS Paper Goods	275,105	173,000		8,500		181,500	(93,605)	-34.03%
4530	CoGS Other	5,250	1,737		250		1,987	(3,263)	-62.15%
4699	COGS - Other	10,000						(10,000)	-100.00%
4000 - Total		1,141,135	1,113,487		176,750		1,290,237	149,102	
5108	Temp Employment Agency Services	288,675			185,025		185,025	(103,650)	-35.91%
5119	Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5230	Food/Meetings	1,000	500				500	(500)	-50.00%
5300	Institutional Dues/Memberships	500	500				500		
5501	Laundry Service	74,755	77,870		7,750		85,620	10,866	14.53%
5602	Short Term Rental-Veh & Equip	18,250	1,500		250		1,750	(16,500)	-90.41%
5650	Software Licensing/Maintenance Svcs	58,260	34,000				34,000	(24,260)	-41.64%
5684	Vehicle Repairs & Maintenance	3,000	5,000				5,000	2,000	66.67%
5690	Other Maintenance/Repairs	51,550	50,000		1,550		51,550		
5830	Bank Charges	1,675			1,675		1,675		
5831	Credit Card Expense	26,800	11,000		1,800		12,800	(14,000)	-52.24%
5861	Printing/Duplicating Service	1,500	1,500				1,500		
5880	Taxes - Licenses & Permits	2,850	2,500		350		2,850		
5890	Other Services & Expenses	10,750	2,500		750		3,250	(7,500)	-69.77%
5899	Contingencies Account - Budget Only	15,580	15,000		500		15,500	(80)	-0.51%
5000 - Total		556,144	201,870		200,650		402,520	(153,624)	
6419	Other Equipment	58,000	34,000				34,000	(24,000)	-41.38%
6000 - Total		58,000	34,000				34,000	(24,000)	
EXPENDITURES - Total		3,226,215	3,070,727		377,400	25,359	3,473,487	247,271	
Ending Balance		0	25,359	0	0	(25,359)	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Capital Outlay Funds**

		Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8823AA	Specific Contributions/Gifts		144,125	144,125	
8894AB	Local Prior Year Carry Over		252,826	252,826	
8981AA	Interfund Transfers - In	4,500,000		(4,500,000)	-100.00%
8982AA	Intrafund Transfers - In		2,551,546	2,551,546	
8989AB	Carry Over Funds - Budget Only	7,807,186	75,591,865	67,784,679	868.23%
INCOME - Total		12,307,186	78,540,362	66,233,176	
5119	Oth Non-Inst Consulting Services	41,000	227,383	186,383	454.59%
5691	Other Maintenance Contracts	200,000		(200,000)	-100.00%
5860	General Advertising Services	508	2,500	1,992	392.13%
5861	Printing/Duplicating Service	1,000	2,500	1,500	150.00%
5899	Contigencies Account - Budget Only	179,500	2,108,446	1,928,946	1,074.62%
5000 - Total		422,008	2,340,829	1,918,821	
6120	Site Improvement	400,000		(400,000)	-100.00%
6120FA	Site Improvement		547,600	547,600	
6210C	Buildings Construction - C	6,792,356	74,320,523	67,528,167	994.18%
6211	Buildings Architect	102,496	962,622	860,126	839.18%
6212	Buildings - Fees		60,360	60,360	
6214	Buildings - Testing & Inspection	17,000	160,103	143,103	841.78%
6412	Computer/Technology Equipment		75,000	75,000	
6000 - Total		7,311,853	76,126,208	68,814,355	
7910	Unrestricted	4,573,326	73,326	(4,500,000)	-98.40%
7000 - Total		4,573,326	73,326	(4,500,000)	
EXPENDITURES - Total		12,307,186	78,540,362	66,233,176	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Measure G (SRID) Construction Funds**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8989AB	3,108,146	2,889,252	(218,894)	-7.04%
INCOME - Total	3,108,146	2,889,252	(218,894)	
2110	159,087	8,747	(150,340)	-94.50%
2191	28,187	1,496	(26,691)	-94.69%
2999		770	770	
2000 - Total	187,274	11,013	(176,262)	
3220	40,360	2,334	(38,027)	-94.22%
3221	7,151	399	(6,752)	-94.42%
3320	12,170	669	(11,501)	-94.50%
3321	2,156	114	(2,042)	-94.69%
3420	24,372	1,543	(22,829)	-93.67%
3420RC	3,118	171	(2,947)	-94.50%
3421	8,124	441	(7,683)	-94.57%
3421RC	552	29	(523)	-94.69%
3520	795	4	(791)	-99.45%
3521	141	1	(140)	-99.46%
3620	1,696	94	(1,602)	-94.47%
3621	300	16	(284)	-94.67%
3920	1,504	73	(1,431)	-95.17%
3921	279	15	(264)	-94.70%
3000 - Total	102,721	5,903	(96,817)	
4313	18	20	2	11.11%
4000 - Total	18	20	2	
5119	1,025,000	2,037	(1,022,963)	-99.80%
5220	488	100	(388)	-79.51%
5230	20	20		
5300	32	30	(2)	-6.25%
5640		794	794	
5650	260	400	140	53.85%
5651	60	90	30	50.00%
5686	36	60	24	66.67%
5860	180	240	60	33.33%
5861	30	30		
5890	150	100	(50)	-33.33%
5000 - Total	1,026,256	3,902	(1,022,354)	
6210C	1,606,599	2,812,117	1,205,518	75.04%
6211	22,500		(22,500)	-100.00%
6214		11,005	11,005	
6414	14,616		(14,616)	-100.00%
6414FA	132,322		(132,322)	-100.00%
6419	15,840	45,292	29,452	185.93%
6000 - Total	1,791,877	2,868,414	1,076,537	
EXPENDITURES - Total	3,108,146	2,889,252	(218,894)	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 SRID (Measure G) Debt Service Fund**

		Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8811AA	Tax Allocation Secured Roll		9,963,394	9,963,394	
8812AA	Tax Allocation Supplemental Roll		326,952	326,952	
8813AA	Tax Allocation Unsecured Roll		2,716,764	2,716,764	
8860AA	Interest and Investment Income		217,865	217,865	
8989AB	Carry Over Funds - Budget Only	2,920,720	217,287	(2,703,433)	-92.56%
INCOME - Total		2,920,720	13,442,261	10,521,541	
5830	Bank Charges	2,057		(2,057)	-100.00%
5000 - Total		2,057		(2,057)	
7110	Debt Reduction	1,270,000	6,071,561	4,801,561	378.08%
7111	Debt Interest & Other Charges	1,648,663	7,370,700	5,722,037	347.07%
7000 - Total		2,918,663	13,442,261	10,523,598	
EXPENDITURES - Total		2,920,720	13,442,261	10,521,541	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Measure J Construction Funds**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8860AA Interest and Investment Income	1,752,315		(1,752,315)	-100.00%
8989AB Carry Over Funds - Budget Only	174,868,502	229,337,343	54,468,841	31.15%
INCOME - Total	176,620,816	229,337,343	52,716,526	
2110 Clss Mgt(NonEd)	636,348	865,926	229,578	36.08%
2191 Clss Non-Inst Emp Reg Salary Sched	112,750	148,111	35,361	31.36%
2999 Salary Budget Control	418,442	216,767	(201,675)	-48.20%
2000 - Total	1,167,540	1,230,803	63,264	
3220 PERS - Clss Mgt Non-Educational Adm	161,441	231,029	69,588	43.10%
3221 PERS - Clss Emp	28,605	39,516	10,911	38.15%
3320 OASDHI - Clss Mgt Non-Ed Admin	48,681	66,243	17,563	36.08%
3321 OASDHI - Clss Emp	8,625	11,330	2,705	31.36%
3420 H&W - Clss Mgt(Non-Educ Admin)	97,489	152,758	55,269	56.69%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	12,472	16,972	4,500	36.08%
3421 H&W - Clss Emp	32,496	43,645	11,149	34.31%
3421RC OPEB ARC-Clss Emp	2,210	2,903	693	31.36%
3520 SUI-Clss Mgt Non-Educational Admin	3,182	433	(2,749)	-86.39%
3521 SUI - Clss Emp	564	74	(490)	-86.87%
3620 WC - Clss Mgt Non-Educational Admin	6,783	9,285	2,502	36.88%
3621 WC - Clss Emp	1,202	1,588	386	32.14%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	6,016	7,201	1,185	19.69%
3921 OTHBEN - Clss Emp	1,116	1,466	350	31.36%
3000 - Total	410,883	584,445	173,561	
4313 Non-Inst Supplies & Materials	1,782	1,980	198	11.11%
4000 - Total	1,782	1,980	198	
5119 Oth Non-Inst Consulting Services	9,174,519	5,427,203	(3,747,316)	-40.84%
5220 Employee Travel	48,312	9,900	(38,412)	-79.51%
5230 Food/Meetings	1,980	1,980		
5300 Institutional Dues/Memberships	3,168	2,970	(198)	-6.25%
5530 Light - Electricity		25,000	25,000	
5603 Rental of Facilities	100,000	26,300	(73,700)	-73.70%
5650 Software Licensing/Maintenance Svcs	28,897	39,600	10,703	37.04%
5651 Internet Access	5,940	8,910	2,970	50.00%
5686 Oth Equipment Maint Agreements	3,564	5,940	2,376	66.67%
5860 General Advertising Services	39,295	28,504	(10,792)	-27.46%
5861 Printing/Duplicating Service	61,958	2,970	(58,988)	-95.21%
5890 Other Services & Expenses	14,850	10,741	(4,109)	-27.67%
5000 - Total	9,482,483	5,590,017	(3,892,466)	
6210 Buildings Construction	68,104		(68,104)	-100.00%
6210C Buildings Construction - C	154,307,071	216,565,913	62,258,842	40.35%
6211 Buildings Architect	5,557,886	2,039,888	(3,517,998)	-63.30%
6214 Buildings - Testing & Inspection	3,028,325	1,366,107	(1,662,218)	-54.89%
6414 Furniture	14,254		(14,254)	-100.00%
6419 Other Equipment	814,178	1,820,327	1,006,149	123.58%
6419FA Other Equipment	1,768,310	137,863	(1,630,447)	-92.20%
6000 - Total	165,558,128	221,930,097	56,371,969	
EXPENDITURES - Total	176,620,816	229,337,343	52,716,526	
Ending Balance	0			

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Measure J Debt Service Fund**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	%
8671AA Home Owners Prprty Tax Relief	24,740,210		(24,740,210)	-100.00%
8811AA Tax Allocation Secured Roll		32,445,050	32,445,050	
8812AA Tax Allocation Supplemental Roll		997,712	997,712	
8813AA Tax Allocation Unsecured Roll		6,361,322	6,361,322	
8860AA Interest and Investment Income		170,600	170,600	
8989AB Carry Over Funds - Budget Only		49,333,201	49,333,201	
INCOME - Total	24,740,210	89,307,885	64,567,675	
5830 Bank Charges	2,310	847	(1,463)	-63.33%
5000 - Total	2,310	847	(1,463)	
7110 Debt Reduction	21,300,000	75,253,183	53,953,183	253.30%
7111 Debt Interest & Other Charges	3,437,900	14,053,855	10,615,955	308.79%
7000 - Total	24,737,900	89,307,038	64,569,138	
EXPENDITURES - Total	24,740,210	89,307,885	64,567,675	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2023-24 Measure C Mammoth Construction Funds

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8989AB Carry Over Funds - Budget Only	3,874,346	3,900,000	25,654	0.66%
INCOME - Total	3,874,346	3,900,000	25,654	
7910 Unrestricted	3,874,346	3,900,000	25,654	0.66%
7000 - Total	3,874,346	3,900,000	25,654	
EXPENDITURES - Total	3,874,346	3,900,000	25,654	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Mammoth Bonds Debt Service Fund**

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8819AA Specific Taxes	1,346,625	1,378,400	31,775	2.36%
8860AA Interest and Investment Income		33,928	33,928	
INCOME - Total	1,346,625	1,412,328	65,703	
5830 Bank Charges		2,228	2,228	
5000 - Total		2,228	2,228	
7110 Debt Reduction	613,370	660,048	46,678	7.61%
7111 Debt Interest & Other Charges	733,255	750,052	16,797	2.29%
7000 - Total	1,346,625	1,410,100	63,475	
EXPENDITURES - Total	1,346,625	1,412,328	65,703	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2023-24 2016 Conversion of 2008 refunding and 2004 COP
Lease Payment Fund

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8860AA Interest and Investment Income	125,000	4,917	(120,083)	-96.07%
8981AA Interfund Transfers - In	255,000	125,000	(130,000)	-50.98%
8989AB Carry Over Funds - Budget Only	1,909,907	2,164,350	254,443	13.32%
INCOME - Total	2,289,907	2,294,267	4,360	
5603 Rental of Facilities	2,285,100	2,289,350	4,250	0.19%
5830 Bank Charges	4,807	4,917	110	2.29%
5000 - Total	2,289,907	2,294,267	4,360	
EXPENDITURES - Total	2,289,907	2,294,267	4,360	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2023-24 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8650AA Rentals & leases	2,285,100	2,289,350	4,250	0.19%
INCOME - Total	2,285,100	2,289,350	4,250	
7110 Debt Reduction	1,415,000	1,490,000	75,000	5.30%
7111 Debt Interest & Other Charges	870,100	799,350	(70,750)	-8.13%
7000 - Total	2,285,100	2,289,350	4,250	
EXPENDITURES - Total	2,285,100	2,289,350	4,250	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2023-24 KCCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8981AA Interfund Transfers - In	334,742	344,481	9,739	2.91%
INCOME - Total	334,742	344,481	9,739	
5603 Rental of Facilities	334,742	344,481	9,739	2.91%
5000 - Total	334,742	344,481	9,739	
EXPENDITURES - Total	334,742	344,481	9,739	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2023-24 KCCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8850AA Rentals & leases	335,402		(335,402)	-100.00%
8981AA Interfund Transfers - In		345,141	345,141	
INCOME - Total	335,402	345,141	9,739	
5830 Bank Charges	660	660		
5000 - Total	660	660		
7110 Debt Reduction	232,000	247,000	15,000	6.47%
7111 Debt Interest & Other Charges	102,742	97,481	(5,261)	-5.12%
7000 - Total	334,742	344,481	9,739	
EXPENDITURES - Total	335,402	345,141	9,739	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Child Development Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
8120AA	Higher Education Act	280,436	280,436				280,436		
8120PY	Higher Education Act - Prior Yr Adj	201,866	410,985				410,985	209,119	103.59%
8190AB	Other	485,411	556,148				556,148	70,737	14.57%
8190PY	Other Prior Year	145,365	158,061				158,061	12,696	8.73%
8621AA	Child Development	2,609,493	1,718,309	1,388,170			3,106,479	496,986	19.05%
8621PY	Child Development Prior Yr	674,271	667,285				667,285	(6,987)	-1.04%
8694AB	State Prior Year Carry Over	4,800	3,779	95,799			99,577	94,777	1,974.52%
INCOME - Total		4,401,643	3,795,002	1,483,969			5,278,971	877,328	
1419	Acad Emp - Non-Inst Non Cont								
1000 - Total									
2110	Clss Mgt(NonEd)	413,151	256,627	184,575			441,202	28,051	6.79%
2191	Clss Non-Instr Emp Reg Salary Sched	1,291,448	1,142,652	498,901			1,641,553	350,105	27.11%
2392	Non-Inst Students	532,465	91,000	125,000			216,000	(316,465)	-59.43%
2393	Class Non-Instr Overtime	12,000	48,000				48,000	36,000	300.00%
2394	Non-Admin Non-Instr Prof Expt		126,000				126,000	126,000	
2399	Cls Oth - Temp	15,000	198,168	15,000			213,168	198,168	1,321.12%
2999	Salary Budget Control		54,530				54,530	54,530	
2000 - Total		2,264,064	1,916,977	823,476			2,740,452	476,388	
3120	STRS - Clss Mgt Non-Ed Admin	45,284	14,547	35,254			49,801	4,517	9.97%
3121	STRS - Clss Emp	30,009	22,543				22,543	(7,465)	-24.88%
3131T	STRS - Oth Acad Emp Non-Inst Temp								
3220	PERS - Clss Mgt Non-Educational Adm	44,667	48,148				48,148	3,481	7.79%
3221	PERS - Clss Emp	224,965	219,846	117,440			337,285	112,320	49.93%
3320	OASDHI - Clss Mgt Non-Ed Admin	16,907	14,910	2,676			17,586	680	4.02%
3321	OASDHI - Clss Emp	73,691	67,657	35,544			103,201	29,509	40.04%
3321T	OASDHI - Clss Emp Temp	1,136	8,372	218			8,590	7,454	656.49%
3341T	OASDHI - Oth Acad Emp Non-Inst Temp								
3420	H&W - Clss Mgt(Non-Educ Admin)	101,551	66,129	44,086			110,215	8,664	8.53%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	8,098	5,030	3,618			8,648	550	6.79%
3421	H&W - Clss Emp	606,261	572,017	210,510			782,527	176,266	29.07%
3421RC	OPEB ARC-Clss Emp	20,459	18,464	7,182			25,646	5,186	25.35%
3520	SUI-Clss Mgt Non-Educational Admin	2,066	128	92			221	(1,845)	-89.32%
3521	SUI - Clss Emp	6,453	571	238			809	(5,644)	-87.46%
3521T	SUI - Clss Emp Temp	135	186	8			194	59	43.39%

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Child Development Funds**

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
3541T	SUI - Oth Acad Emp - Non Instl temp								
3620	WC - Clss Mgt Non-Educational Admin	4,404	2,752	1,979			4,730	326	7.41%
3621	WC - Clss Emp	13,758	12,253	5,101			17,354	3,596	26.14%
3621T	WC - Clss Emp Temp	5,776	4,967	1,501			6,468	691	11.97%
3641T	WC-Oth Acad Emp - Non Instr Temp								
3721	DefBen - Clss Emp	5,813	7,623	527			8,150	2,337	40.20%
3721T	DefBen - Clss Emp Temp	405	12,318	570			12,888	12,483	3,082.32%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clss Emp	10,334	9,326	4,023			13,349	3,015	29.17%
3000 - Total		1,225,440	1,109,748	471,871			1,581,619	356,179	
4211	Non-Library/Magazines/Bks/Prdcls	10,000	5,500				5,500	(4,500)	-45.00%
4310	Inst Supplies & Materials	136,958	54,842	751			55,593	(81,365)	-59.41%
4312	All Computer Software	3,500	3,500				3,500		
4313	Non-Inst Supplies & Materials	159,070	61,001	2,000			63,001	(96,069)	-60.39%
4317	Outreach Materials		5,478				5,478	5,478	
4400	Food - Non Travel Non Cafeteria	112,500	95,000	22,500			117,500	5,000	4.44%
4000 - Total		422,028	225,321	25,251			250,572	(171,456)	
5119	Oth Non-Inst Consulting Services	33,842						(33,842)	-100.00%
5151	Guest Lecturers/Performers		10,000				10,000	10,000	
5209	Non-Employee Travel	38,565						(38,565)	-100.00%
5212	Student Travel	10,000	2,000				2,000	(8,000)	-80.00%
5220	Employee Travel	25,363	50,000				50,000	24,637	97.14%
5220DT	Employee Travel DO	550		750			750	200	36.36%
5230	Food/Meetings	2,950	3,600				3,600	650	22.03%
5300	Institutional Dues/Memberships	10,000	10,600				10,600	600	6.00%
5530	Light - Electricity	20,725		26,250			26,250	5,525	26.66%
5540	Water - Sanitation	30,400		27,500			27,500	(2,900)	-9.54%
5550	Disposal Services	2,600		2,700			2,700	100	3.85%
5570	Pest Control	2,140		2,200			2,200	60	2.80%
5581	Telephone Services	6,700	1,200	5,600			6,800	100	1.49%
5650	Software Licensing/Maintenance Svcs	300						(300)	-100.00%
5690	Other Maintenance/Repairs	85,473	143,789				143,789	58,316	68.23%
5691	Other Maintenance Contracts	2,000	27,000	1,000			28,000	26,000	1,300.00%
5860	General Advertising Services		5,000				5,000	5,000	
5880	Taxes - Licenses & Permits	4,573	3,000	1,573			4,573		
5899	Contingencies Account - Budget Only			95,799			95,799	95,799	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 Child Development Funds**

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
5912 Out - Indirect Cost(Expense)		50,000				50,000	50,000	
5000 - Total	276,182	306,189	163,372			469,561	193,379	
6412 Computer/Technology Equipment	1,688	20,000				20,000	18,312	1,084.49%
6414 Furniture	76,000	16,000				16,000	(60,000)	-78.95%
6419 Other Equipment	136,241	126,267				126,267	(9,974)	-7.32%
6419FA Other Equipment		74,500				74,500	74,500	
6000 - Total	213,929	236,767				236,767	22,838	
EXPENDITURES - Total	4,401,643	3,795,002	1,483,969			5,278,971	877,328	
Ending Balance	0	0	0	0	0	0	0	

GANN LIMIT

