



Kern Community College District

2023-24 Tentative Budget

June 1, 2023

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2023-24 TENTATIVE BUDGET ASSUMPTIONS

The 2022-23 year is quickly coming to a close 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 proposed 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 \$797 million from the 2022-23 deferred maintenance and COVID Block Grant allocations. That being said the Governor's budget proposal 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 May Revision proposes 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.
- Enrollment growth of 0.5% is proposed for SCFF.

Other Programs

- **Increase Student Retention Rates and Enrollment** - Proposes \$100 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

- 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	Tech Adjust to Neg
CalWORKS student services	COLA	COLA

2023-24 Kern Community College District Tentative Budget

The Kern Community College District's 2023-24 Tentative 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 3.15% COLA and no revenue for growth.

The Kern Community College District projects its ongoing 2023-24 Tentative Budget General Fund revenues to be \$432.9 million reflecting an increase of \$36.7 million from the 2022-23 Adopted Budget. Unrestricted revenues are projected to be \$231.8 million reflecting an increase of \$10.8 million from the 2022-23 Adopted budget. This increase is primarily due to the 3.15% COLA and captured growth in the prior year contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$201.2 million reflecting an increase of \$25.4 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 \$436.5 million reflecting an increase of \$20.3 million. Unrestricted expenditures are projected to be \$234.8 million reflecting an increase of \$1.1 million and restricted expenditures are projected to be \$201.7 million reflecting an increase of \$21.1 million.

The 2023-24 unallocated district-wide projected **beginning balance** is \$50.0 million. The colleges' projected unrestricted GU001 beginning balances are \$66.5 million for a total District GU001 beginning balance of \$116.5 million. The combined 2022-23 unrestricted GU001 **ending balance** (reserves) is projected to be \$114.0 million (49.1%). 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 3.15%
- **Growth** funded at a 0.00%
- **Stabilization** is being allocation to Cerro Coso Community College (\$0.5 million) and Porterville College (\$2.5 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** no projected funding for community colleges
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$201.2 million reflecting an increase of \$25.4 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 \$15.0 million
- **Health and welfare benefit cap** is per the contractual projected formulas for 2023-24
- **Workers' Compensation** rates are not expected to increase 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
2023-24 General Fund Budget Summary

Location: District Total

General Unrestricted (GU001 & CE)

Description	2022-23 Adopted Budget	2023-24 Tentative Budget	Change Inc./(Dec.)	Pct. Change	2022-23 Projected	Change Inc./(Dec.)	Pct. Change
Beginning Balance	108,316,880	117,079,172	8,762,292	8.09%	124,956,694	(7,877,522)	-6.30%
Revenues							
<i>Federal</i>	551,694	349,046	(202,648)	-36.73%	551,694	(202,648)	-36.73%
<i>State</i>	150,793,662	151,998,723	1,205,061	0.80%	157,969,859	(5,971,136)	-3.78%
<i>Local</i>	67,991,995	76,317,619	8,325,624	12.25%	68,171,422	8,146,197	11.95%
<i>Other Financing Sources</i>	1,631,450	3,086,486	1,455,036	89.19%	2,020,172	1,066,314	52.78%
Total Revenue	220,968,801	231,751,874	10,783,073	4.88%	228,713,147	3,038,727	1.33%
Expenditures							
<i>Academic Salaries</i>	70,569,563	80,488,453	9,918,890	14.06%	70,569,563	9,918,890	14.06%
<i>Classified & Other Non-academic Salaries</i>	44,063,516	39,488,291	(4,575,225)	-10.38%	44,063,516	(4,575,225)	-10.38%
<i>Employee Benefits</i>	46,896,976	51,772,681	4,875,705	10.40%	53,653,069	(1,880,388)	-3.50%
<i>Supplies & Materials</i>	2,729,970	3,180,910	450,940	16.52%	3,058,038	122,872	4.02%
<i>Service/Utilities/Operating Exps.</i>	30,692,949	32,879,031	2,186,082	7.12%	31,201,981	1,677,050	5.37%
<i>Capital Outlay</i>	7,265,725	9,828,542	2,562,817	35.27%	7,265,725	2,562,817	35.27%
<i>Other Outgo</i>	7,772,609	6,245,737	(1,526,872)	-19.64%	6,146,158	99,579	1.62%
<i>Transfers Out</i>	18,619,724	10,920,947	(7,698,777)	-41.35%	20,632,619	(9,711,672)	-47.07%
Total Expenditures and Other Outgo	228,611,032	234,804,592	6,193,560	2.71%	236,590,669	(1,786,077)	-0.75%
Ending Balance (Reserves)	100,674,649	114,026,454	13,351,805	13.26%	117,079,172	(3,052,718)	-2.61%
Projected Change in Fund Balance (Reserves)	(7,642,231)	(3,052,718)	4,589,513	-60.05%	(7,877,522)	4,824,804	-61.25%

Unrestricted Reserve Analysis (GU & CE)

	Beg Balance	End Balance	Net Change
GU001 Unrestricted			
Bakersfield College	44,448,031	45,024,780	576,749
Cerro Coso Community College	12,204,791	12,293,887	89,096
Porterville College	9,814,534	10,746,023	931,489
District Wide	50,033,250	45,961,764	(4,071,486)
Total GU001	116,500,606	114,026,454	(2,474,152)
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	117,079,171	114,026,454	(3,052,717)

0

**Kern Community College District
2023-24 General Fund Budget Summary**

Location: District Total

General Restricted Categoricals & Grants (RP)

Description	2022-23 Adopted Budget	2023-24 Tentative Budget	Change Inc.//(Dec.)	Pct. Change
Beginning Balance	4,159,815	550,150	(3,609,665)	-86.77%
Revenues				
<i>Federal</i>	49,917,232	13,575,433	(36,341,799)	-72.80%
<i>State</i>	122,558,303	183,981,858	61,423,555	50.12%
<i>Local</i>	2,935,265	3,593,925	658,660	22.44%
<i>Other Financing Sources</i>	334,673	-	(334,673)	N/A
Total Revenue	175,745,473	201,151,216	25,405,743	14.46%
Expenditures				
<i>Academic Salaries</i>	8,653,197	9,445,457	792,260	9.16%
<i>Classified & Other Non-Academic Salaries</i>	27,896,765	31,905,169	4,008,404	14.37%
<i>Employee Benefits</i>	11,117,766	13,263,105	2,145,339	19.30%
<i>Supplies & Materials</i>	7,079,713	5,938,192	(1,141,521)	-16.12%
<i>Service/Utilities/Operating Expenses</i>	91,064,694	129,373,283	38,308,589	42.07%
<i>Capital Outlay</i>	19,645,338	5,073,198	(14,572,140)	-74.18%
<i>Other Outgo</i>	14,426,960	6,702,962	(7,723,998)	-53.54%
<i>Transfers Out</i>	-	-	-	N/A
Total Expenditures and Other Outgo	179,884,433	201,701,366	21,816,933	12.13%
Ending Balance (Reserves)	20,855	0	(20,855)	-100.00%
Projected Change in Fund Balance (Reserves)	(4,138,960)	(550,150)	3,588,810	-86.71%

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	155,018,057	33,088,436	28,827,852			216,934,344	11,952,463
Stabilization - KCCD	-	-	530,124	2,551,361		(3,081,485)	-	-
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	160,984,563	34,764,498	32,303,681		(3,081,485)	224,971,257	12,363,499
		70.59%						
PY Allocated Income		147,703,778	33,619,507	31,284,473				
Increase(Decrease) from PY		13,280,785	1,144,991	1,019,209				
		9.0%	3.4%	3.3%				
District Office Budget	41,238,009	29,664,419	5,036,760	4,684,084	(40,375,263)	990,000	-	(1,852,746)
CY Allocation - After Chargeback		131,320,144	29,727,739	27,619,597			188,667,479	
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 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 36,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$550 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 GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted	Restricted						
															2023-24		2023-24		2023-24	
8989AB	Carry Over Funds - Budget Only	44,448,031	578,565	334,673	12,204,791				9,814,534		215,477	50,033,250			117,079,172	550,150				
8050 - Subtotal		44,448,031	578,565	334,673	12,204,791	-	-	-	9,814,534	-	215,477	50,033,250	-	-	117,079,172	550,150				
8110AA	Forest Reserve											64,849			64,849					
8120AA	Higher Education Act			1,860,888							1,236,475					3,097,363				
8120PY	Higher Education Act - Prior Yr Adj			329,000		6,900										335,900				
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					64,060					153,897				
8153AA	HEERF/COVID Relief			3,300,000												3,300,000				
8160AA	Veterans Education				1,500			500							2,000					
8170AA	Vocational & Applied Tech. Edu. Act			1,287,472		271,647					163,398			150,000		1,872,517				
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		-	-	11,417,692	1,500	-	307,813	500	-	1,699,928	347,046	-	150,000	-	349,046	13,575,433				
8611AA	State General Apportionment											145,913,462			145,913,462					
8611PY	State General Apportionment - PY			615,450												615,450				
8612PY	Apprenticeship Apportionment - PY			1,932,054												1,932,054				
8619AA	Other General Apportionment			1,348,164							140,000					1,488,164				
8619AB	Enrollment Fee Adm				30,000	211,351		48,447							78,447	211,351				
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		336,812					409,375					2,294,283				
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			13,736,813		3,812,381					2,342,576					19,891,770				
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		2,855,263					3,045,529			1,332,962		17,449,926				
8659AA	Other Reimbursable Categorical			1,576,679												1,768,171				
8659AB	Gain			427,750												427,750				
8659AF	Pass through categorical programs			160,000												160,000				
8659AG	OTHER STATE GRANTS					231,692					153,000			991,032		1,375,724				
8659PY	Other Reimbursable Categorical - PY			6,256,091							68,385					6,324,476				
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			18,283,762							862,833		514,907	4,995,365		24,141,960				
8694AA	State Revenue Prior Period Adj			8,571												8,571				
8694AB	State Prior Year Carry Over			11,708,342		5,222,603					1,416,614			77,662,207		96,009,766				
8699AB	Specific Misc State Revenue			159,339												159,339				
8600 - Subtotal		372,194	-	73,331,713	30,000	-	14,369,691	48,447	-	11,298,890	151,033,176	514,907	84,981,565	-	151,998,723	183,981,858				
8811AA	Tax Allocation Secured Roll											71,020,882			71,020,882					
8824AA	Specific Grants			17,818		165,000					418,844					601,662				
8831AA	Instructional Contracts		12,085				12,000						125,000		149,085					
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					

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	
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed				
	2023-24			2023-24			2023-24			2023-24			2023-24		
8847AA	Graphics Sales - Taxable	500											500		
8847AB	Graphics Sales - Nontaxable	2,500						1,500					4,000		
8847IC	Graphic Dept Internal Charges	4,000											4,000		
8850AA	Rentals & leases	12,000			15,000			5,000		19,603			32,000	19,603	
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			800,000										800,000	
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		153,585										153,585		
8894AB	Local Prior Year Carry Over					5,937	213,360				464,709		470,646	213,360	
8895AB	Other	7,150		367,675		2,033	25,000			72,275		200,000	209,183	464,950	
8895AG	Pool Income	10,000											10,000		
8800 - Subtotal		826,270	595,535	2,520,493	375,200	26,970	435,360	137,900	-	638,072	73,591,035	764,709	-	76,317,619	3,593,925
8912AA	Sale of Equipment & Supplies	5,000												5,000	
8989AA	Other Incoming Transfers	160,984,564			34,764,498			32,303,681			-224,971,257			3,081,486	
8900 - Subtotal		160,989,564	-	-	34,764,498	-	-	32,303,681	-	-	-224,971,257	-	-	3,086,486	-
Total, Net Beginning Balance and Income		206,636,059	1,174,100	87,604,571	47,375,989	26,970	15,112,863	42,305,062	-	13,852,367	50,033,250	1,279,615	85,131,565	348,831,046	201,701,366

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2022-23	GU001 Tentative Budget 2023-24	% Change	CE Adopted Budget 2022-23	CE Tentative Budget 2023-24	% Change	Restricted Adopted Budget 2022-23	Restricted Tentative Budget 2023-24	% Change	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
1100 Acad - Reg Schedule	393.20	413.24	2.20	2.25	42,711,758	47,025,583	10.10%				190,493	207,604	8.98%	47,233,187
1100 - Subtotal					42,711,758	47,025,583	10.10%				190,493	207,604	8.98%	47,233,187
1214 Educational Administrators - Cont	44.67	48.94	13.25	13.88	6,966,994	7,652,938	9.85%				1,857,447	1,898,618	14.55%	9,551,555
1231 Counselors - Contract	12.98	14.61	25.82	25.43	1,313,747	1,587,772	20.86%				2,760,958	2,927,992	6.05%	4,515,764
1241 Librarians - Contract	8.33	8.52	0.19	0.20	879,883	968,282	10.05%				23,299	17,480	-24.98%	985,761
1251 Acad Non-Inst Cont	13.42	13.57	1.90	2.25	1,429,357	1,573,149	10.06%	134,684	142,765	6.00%	240,352	300,012	24.82%	2,015,925
1252 Acad Emp Dept Chair	21.95	20.93	0.00	0.00	2,875,662	2,858,124	-0.61%							2,858,124
1200 - Subtotal					13,465,642	14,640,263	8.72%	134,684	142,765	6.00%	4,682,055	5,144,101	9.87%	19,927,130
1310 Adjunct Acad Emp - Non-Cont					7,555,472	8,363,119	10.69%					10,618		8,373,737
1311 Acad Emp - Temp Cont					551,740	1,824,705	230.72%							1,824,705
1320 Acad Emp - Intersession					2,596,940	2,686,940	3.47%							2,686,940
1330 Acad Emp - Overload					2,392,000	3,735,000	56.15%							3,735,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					222,278	357,900	61.01%				161,000	437,098	171.49%	794,998
1300 - Subtotal					13,318,430	16,967,664	27.40%				161,000	447,716	178.08%	17,415,380
1419 Acad Emp - Non-Inst Non Cont					939,049	1,330,465	41.68%				3,619,649	3,646,036	0.73%	4,976,501
1430 Acad Emp - Dept Chair Overload						14,550								14,550
1400 - Subtotal					939,049	1,345,015	43.23%				3,619,649	3,646,036	0.73%	4,991,051
1997 Certificated Step/Course Increase						367,163								367,163
1900 - Subtotal						367,163								367,163
1000 - Total					70,434,879	80,345,888	14.07%	134,684	142,765	6.00%	8,653,197	9,445,457	9.16%	89,933,910
2110 Clss Mgt(NonEd)	91.45	97.07	46.28	59.90	10,085,535	10,369,747	2.82%	356,687	359,517	0.79%	4,063,075	5,317,705	30.88%	16,046,969
2190 Conf Employee - Non Mgt	10.00	10.00	0.00	0.00	824,904	835,549	1.29%							835,549
2191 Clss Non-Inst Emp Reg Salary Sched	299.20	334.04	127.59	149.44	17,028,252	19,037,698	11.80%	158,356	172,771	9.10%	7,465,413	8,658,135	15.98%	27,868,604
2100 - Subtotal					27,938,691	30,242,993	8.25%	515,044	532,288	3.35%	11,528,488	13,975,840	21.23%	44,751,121
2211 Inst Aide FT Direct Inst	15.56	15.30	0.00	1.48	837,543	845,021	0.89%					63,733		908,754
2200 - Subtotal					837,543	845,021	0.89%					63,733		908,754
2311 Admin Non-Inst Prof Expt					60,000	60,000					252,760	320,280	26.71%	380,280
2392 Non-Inst Students					177,090	237,500	34.11%	30,000	14,500	-51.67%	2,131,583	2,813,862	32.01%	3,065,862
2393 Class Non-Inst Overtime					349,196	416,400	19.25%				320,305	392,000	22.38%	808,400
2394 Non-Admin Non-Inst Prof Expt					837,739	1,063,764	26.98%	291,100	72,500	-75.09%	3,289,265	2,234,664	-32.06%	3,370,928
2399 Cls Oth - Temp					233,600	239,200	2.40%				96,978	98,500	1.57%	337,700
2300 - Subtotal					1,657,626	2,016,864	21.67%	321,100	87,000	-72.91%	6,090,892	5,859,306	-3.80%	7,963,170
2411 Inst Students					284,500	325,800	14.52%				152,984	130,040	-15.00%	455,840
2412 Direct Inst Prof Expt					2,014,910	2,304,800	14.39%	4,000	53,900	1,247.50%	22,050	143,174	549.32%	2,501,874
2419 Inst Aide - Temp Direct Inst					137,300	137,300						430,840		568,140
2495 Inst Oth Indr Prof Expt					64,500	64,500					108,216		-100.00%	129,500
2400 - Subtotal					2,501,210	2,832,400	13.24%	4,000	118,900	2,872.50%	283,250	704,054	148.56%	3,655,354
2999 Salary Budget Control					10,288,302	2,812,825	-72.66%				9,994,136	11,302,236	13.09%	14,115,061
2900 - Subtotal					10,288,302	2,812,825	-72.66%				9,994,136	11,302,236	13.09%	14,115,061
2000 - Total					43,223,372	38,750,103	-10.35%	840,144	738,188	-12.14%	27,896,765	31,905,169	14.37%	71,393,461
3110 STRS-Acad Inst & Instrl Aides(Dir)					9,111,764	10,017,546	9.94%		25,725	6.00%	466,031	493,749	5.95%	10,538,562
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp					2,439,844	3,239,105	32.76%		943		30,751	112,970	267.37%	3,353,018
3119 STRS-On behalf Instr					5,677,724		-100.00%				47,711		-100.00%	
3120 STRS - Clss Mgt Non-Ed Admin					131,769	126,555	-3.96%		22,160		55,881	97,671	74.78%	246,386
3121 STRS - Clss Emp					16,275	16,682	2.50%				16,682	16,682		33,364
3130 STRS - Ed Administrators - Cont					1,018,613	1,011,064	-0.74%				139,633	143,480	2.75%	1,154,544
3131T STRS - Oth Acad Emp Non-Inst Temp					174,333	257,585	47.75%				684,332	668,900	-2.25%	926,486
3139 STRS on behalf Non Instr					1,350,724		-100.00%				678,164		-100.00%	
3100 - Subtotal					19,921,044	14,668,536	-26.37%	25,725	50,371	95.81%	2,119,185	1,533,452	-27.64%	16,252,358
3210 PERS-Acad Inst & Instrl Aides(Dir)					524,637	575,233	9.64%				239,260	231,587	-3.21%	806,820
3220 PERS - Clss Mgt Non-Educational Adm					2,343,158	2,612,262	11.48%	90,492	64,964	-28.21%	1,044,313	1,346,375	28.92%	4,023,601
3221 PERS - Clss Emp					4,295,951	5,018,056	16.81%	28,187	38,821	37.73%	1,802,422	2,275,256	26.23%	7,332,133
3221T PERS - Clss Emp Temp					12,619	9,154	-27.46%							9,154
3222 PERS - Conf Emp Non-Mgt					209,278	222,924	6.52%							222,924

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

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
					Budget	Budget		Budget	Budget		Budget	Budget		
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3240 PERS - Ed Adm - Cont					448,777	591,587	31.82%				147,287	242,087	64.36%	833,673
3200 - Subtotal					7,834,420	9,029,215	15.25%	118,679	103,786	-12.55%	3,233,282	4,095,305	26.66%	13,228,306
3310 OASDHI-Acad Inst & Instl Aides(Dir)					852,555	927,507	8.79%	2,243	2,070	-7.70%	107,456	104,177	-3.05%	1,033,753
3310T OASDHI-Acad Inst&Instl Aide(Dir)Tmp					217,386	281,133	29.32%	58	782	1,247.50%	4,223	16,900	300.14%	298,814
3320 OASDHI - Ciss Mgt Non-Ed Admin					716,544	759,476	5.99%	27,287	20,310	-25.57%	319,142	393,463	23.29%	1,173,249
3321 OASDHI - Ciss Emp					1,299,813	1,445,023	11.17%	8,895	11,527	29.59%	546,350	654,910	19.87%	2,111,459
3321T OASDHI - Ciss Emp Temp					43,118	51,022	18.33%	4,221	1,051	-75.09%	81,884	68,478	-16.37%	120,551
3322 OASDHI - Conf Emp - Non Mgt					63,105	63,919	1.29%							63,919
3340 OASDHI - Educational Admin - Cont					212,652	246,383	15.86%				55,013	80,306	45.98%	326,689
3341T OASDHI - Oth Acad Emp Non-Inst Temp					13,235	19,554	47.75%				52,489	50,780	-3.26%	70,335
3300 - Subtotal					3,418,407	3,794,017	10.99%	42,703	35,739	-16.31%	1,166,557	1,369,014	17.36%	5,198,770
3410 H&W-Acad Inst & Instl Aides(Dir)					9,305,651	9,972,477	7.17%	20,263	20,693	2.12%	652,635	623,470	-4.47%	10,616,640
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					975,626	1,070,237	9.70%	2,640	2,798	6.00%	66,215	67,680	2.21%	1,140,715
3420 H&W - Ciss Mgt(Non-Educ Admin)					1,886,613	2,090,772	10.82%	60,931	62,353	2.33%	1,003,327	1,288,663	28.44%	3,441,787
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					195,040	206,041	5.64%	6,991	7,047	0.79%	86,415	108,932	26.06%	322,020
3421 H&W - Ciss Emp					6,006,493	6,784,029	12.94%	42,652	59,235	38.88%	2,514,308	3,098,605	23.24%	9,941,869
3421RC OPEB ARC-Ciss Emp					333,065	369,173	10.84%	2,178	2,852	30.96%	141,048	168,860	19.72%	540,884
3422 H&W - Conf Emp - Non Mgt					203,102	207,844	2.33%							207,844
3422RC OPEB ARC-Conf Emp Non Mgt					16,168	16,377	1.29%							16,377
3440 H&W - Educational Admin - Cont					949,193	977,281	2.96%				208,180	267,703	28.59%	1,244,984
3440RC OPEB ARC-EducAdmin-Cont					139,199	147,213	5.76%				25,708	32,508	26.45%	179,721
3400 - Subtotal					20,010,149	21,841,443	9.15%	135,654	154,978	14.25%	4,697,836	5,656,419	20.40%	27,652,841
3510 SUI-Acad Inst & Instl Aides(Dir)					249,702	27,374	-89.04%	773	71	-90.77%	16,992	1,737	-89.78%	29,182
3510T SUI-Acad Inst&Instl Aides(Dir) Temp					74,921	25,479	-65.99%	20	59	197.25%	1,366	583	-57.35%	26,121
3520 SUI-Ciss Mgt Non-Educational Admin					49,755	5,256	-89.44%	1,783	180	-89.92%	22,045	2,779	-87.39%	8,215
3521 SUI - Ciss Emp					86,308	9,574	-88.91%	692	86	-87.51%	36,411	4,351	-88.05%	14,012
3521T SUI - Ciss Emp Temp					7,907	3,019	-61.82%	1,456	36	-97.51%	19,534	1,506	-92.29%	4,561
3522 SUI - Conf Emp - Non Mgt					4,125	418	-89.87%							418
3540 SUI - Educational Admin - Cont					35,510	3,755	-89.42%				6,558	829	-87.35%	4,585
3541T SUI - Oth Acad Emp - Non Instl temp					2,711	1,831	-32.47%				7,939	1,752	-77.93%	3,583
3500 - Subtotal					510,939	76,706	-84.99%	4,724	433	-90.83%	110,844	13,537	-87.79%	90,676
3610 WC-Acad Inst & Instl Aides(Dir)					532,359	583,603	9.63%	1,649	1,522	-7.70%	36,151	37,023	2.41%	622,148
3610T WC-Acad Inst & Instl Aide(Dir) Temp					158,428	209,195	32.04%	43	1,267	2,872.49%	3,957	13,810	249.03%	224,273
3620 WC - Ciss Mgt Non-Educational Admin					105,933	112,061	5.78%	3,802	3,832	0.79%	46,999	59,246	26.06%	175,139
3621 WC - Ciss Emp					183,922	204,124	10.98%	1,475	1,842	24.86%	77,700	92,762	19.39%	298,728
3621T WC - Ciss Emp Temp					16,977	21,135	24.49%	3,372	927	-72.50%	62,357	56,112	-10.01%	78,174
3622 WC - Conf Emp - Non Mgt					8,793	8,907	1.29%							8,907
3640 WC - Educational Administrators					75,807	80,066	5.62%				13,982	17,680	26.45%	97,746
3641T WC-Oth Acad Emp - Non Instr Temp					9,541	14,377	50.69%				37,497	37,332	-0.44%	51,709
3600 - Subtotal					1,091,760	1,233,468	12.98%	10,341	9,391	-9.19%	278,642	313,966	12.68%	1,556,825
3710 DefBen-Acad Inst & Instl Aides(Dir)					4,416	5,437	23.12%	540	550	-100.00%	540	759	40.74%	6,197
3710T DefBen-Acad Inst&Instl Aides(Dir)Tmp					59,851	92,334	54.27%	108	4,518	4,083.52%	2,627	21,813	730.26%	118,665
3720 DefBen-Ciss Mgt - Non-Educ Admin						1,270							1,270	
3721 DefBen - Ciss Emp					6,717	8,845	31.68%	736	1,036	40.74%	2,318	3,291	41.96%	13,171
3721T DefBen - Ciss Emp Temp					30,812	50,297	63.24%	7,860	2,755	-64.95%	100,041	100,831	0.79%	153,883
3700 - Subtotal					101,797	158,183	55.39%	9,243	8,309	-10.11%	105,526	126,694	20.06%	293,186
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					298,539	312,865	4.80%	653	653		21,288	19,687	-7.52%	333,205
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					58,046	62,714	8.04%	1,960	1,960		32,539	41,324	27.00%	105,998
3921 OTHBEN - Ciss Emp					169,748	187,787	10.63%	1,100	1,441		71,244	85,292	19.72%	274,519
3922 OTHBEN - Conf Emp - Non Mgt					6,534	6,534								6,534
3940 OTHBEN - Educational Administrators					33,117	32,523	-1.79%				6,697	8,416	25.66%	40,939
3999 Benefit Suspense					120,139	1,628	-98.64%							1,628
3900 - Subtotal					686,124	604,051	-11.96%	3,714	4,054	9.17%	131,768	154,718	17.42%	762,823
3000 - Total					53,574,641	51,405,819	-4.05%	350,783	367,062	4.64%	11,843,641	13,263,105	11.99%	65,035,785

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2022-23	GU001 Tentative Budget 2023-24	%	CE Adopted Budget 2022-23	CE Tentative Budget 2023-24	%	Restricted Adopted Budget 2022-23	Restricted Tentative Budget 2023-24	%	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	Change	Change								
4211 Non-Library/Magazines/Bks/PrdcIs				22,830	19,701	-13.71%					61,127	97,721	59.87%	117,422
4200 - Subtotal				22,830	19,701	-13.71%					61,127	97,721	59.87%	117,422
4310 Inst Supplies & Materials				22,250	343,950	1,445.84%	319,395	288,137	-9.79%	4,500,390	2,738,476	-39.15%	3,370,563	
4312 All Computer Software				23,250	40,250	73.12%				105,200	211,200	100.76%	251,450	
4313 Non-Inst Supplies & Materials				980,786	1,094,413	11.59%	27,605	27,385	-0.80%	2,091,557	1,847,275	-11.68%	2,969,073	
4314 Paper				120,980	128,550	6.26%				3,000	10,000	233.33%	138,550	
4315 Maint & Repairs Supplies				1,014,350	1,009,550	-0.47%				77,473	8,000	-89.67%	1,017,550	
4316 Culinary Utensils											140	140		
4317 Outreach Materials				1,000	35,700	3,470.00%				128,667	724,980	463.46%	760,680	
4320 Vehicle Supplies - Parts				23,000	18,000	-21.74%				1,000	1,500	50.00%	19,500	
4321 Fuel - Lubricants				115,024	115,774	0.65%	1,000	1,000		5,900	13,900	135.60%	130,674	
4300 - Subtotal				2,300,640	2,786,187	21.10%	348,000	316,522	-9.05%	6,913,186	5,555,472	-19.64%	8,658,181	
4400 Food - Non Travel Non Cafeteria				58,500	58,500	0.00%				75,000	285,000	280.00%	343,500	
4400 - Subtotal				58,500	58,500	0.00%				75,000	285,000	280.00%	343,500	
4602 COGS - New Books											30,400		-100.00%	
4600 - Subtotal											30,400		-100.00%	
4000 - Total				2,381,970	2,864,388	20.25%	348,000	316,522	-9.05%	7,079,713	5,938,192	-16.12%	9,119,102	
5107 Athletic Officials				146,099	156,300	6.98%								156,300
5108 Temp Employment Agency Services					15,000						5,000			20,000
5118 Cont Security Services				144,728	18,670	-87.10%				40,000	32,000	-20.00%	50,670	
5119 Oth Non-Inst Consulting Services				3,468,999	2,870,233	-17.26%	68,000	13,000	-80.88%	60,052,030	82,846,859	37.96%	85,730,092	
5150 Cont Instruction				1,359,900	2,599,900	91.18%	828,936	209,000	-74.79%		65,000			2,873,900
5151 Guest Lecturers/Performers				9,450	18,000	90.48%				206,375	267,000	29.38%	285,000	
5159 Oth Instructional Consulting Servs				135,230	195,530	44.59%	49,136	15,000	-69.47%	317,050	176,303	-44.39%	386,833	
5100 - Subtotal				5,264,406	5,873,633	11.57%	946,072	237,000	-74.95%	60,615,455	83,392,162	37.58%	89,502,795	
5209 Non-Employee Travel				12,350	5,000	-55.47%		5,000	-100.00%		11,900			17,400
5212 Student Travel				425,352	465,599	9.46%		2,500	-100.00%		125,785	280,026	122.62%	745,625
5220 Employee Travel				1,177,035	1,353,960	15.03%	32,850	16,750	-49.01%	1,702,781	1,341,281	-21.23%	2,711,991	
5220DT Employee Travel DO				84,480	91,210	7.97%		3,000			16,950			111,160
5221 (Local) Online Training/Webinar				80,400	115,075	43.13%					182,308	161,440	-11.45%	276,515
5230 Food/Meetings				142,171	197,220	38.72%	15,100	5,600	-62.91%	594,398	858,620	44.45%	1,061,440	
5200 - Subtotal				1,921,788	2,228,564	15.96%	58,450	25,350	-56.63%	2,632,740	2,670,217	1.42%	4,924,131	
5300 Institutional Dues/Memberships				485,856	568,055	16.92%	2,933	2,100	-28.41%	234,549	528,571	125.36%	1,098,727	
5310 Consortium Dues/Memberships				7,000	7,000									7,000
5300 - Subtotal				492,856	575,055	16.68%	2,933	2,100	-28.41%	234,549	528,571	125.36%	1,105,727	
5400 Comprehensive/Liab/Prpty/Auto Ins)				1,011,100	1,201,100	18.79%								1,201,100
5406 Student Insurance				190,000	200,000	5.26%								200,000
5407 Insurance Deductibles				5,000	44,939	798.78%								44,939
5400 - Subtotal				1,206,100	1,446,039	19.89%								1,446,039
5501 Laundry Service				45,700	44,400	-2.84%					1,350		-100.00%	44,400
5520 Natural Gas/LPG				532,000	760,000	42.86%								760,000
5530 Light - Electricity				1,744,664	1,583,500	-9.24%								1,583,500
5540 Water - Sanitation				1,180,900	1,116,800	-5.43%								1,116,800
5550 Disposal Services				298,250	297,360	-0.30%					1,000	100	-90.00%	297,460
5560 Hazardous Waste Disposal				51,250	43,750	-14.63%								43,750
5570 Pest Control				55,790	52,150	-6.52%								52,150
5581 Telephone Services				130,448	135,830	4.13%	1,500	500	-66.67%	41,880	21,000	-49.86%	157,330	
5583 Data Communication Services				233,655	246,415	5.46%					16,632		-100.00%	246,415
5590 Other Utilities				22,200	20,500	-7.66%								20,500
5500 - Subtotal				4,294,857	4,300,704	0.14%	1,500	500	-66.67%	60,862	21,100	-65.33%	4,322,304	
5602 Short Term Rental-Veh & Equip				306,842	372,051	21.25%	5,000	10,000	100.00%	10,360	68,423	560.46%	450,474	
5603 Rental of Facilities				3,232,844	3,230,800	-0.06%	16,000	10,700	-33.13%	407,758	640,365	57.05%	3,881,865	
5604 Film Rentals										10,500	8,500	-19.05%	8,500	
5608 Oper/Lease Cntrcts-ie Cars-Copiers				181,300	195,152	7.64%								195,152

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 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
	2023	2024	2023	2024	Budget	Budget		Budget	Budget		Budget	Budget		2023-24
5650					3,170,191	2,887,118	-8.93%	13,500	11,975	-11.30%	1,953,779	1,642,246	-15.95%	4,541,339
5651					4,910	55,000	1,020.16%				243,522	44,725	-81.63%	99,725
5652					1,935,773	2,845,437	46.99%							2,845,437
5671					4,700	9,500	102.13%	2,000	500	-75.00%				10,000
5681					106,000	108,000	1.89%				34,054	34,054		142,054
5683					367,000	372,000	1.36%	296,000	334,892	13.14%	245,921		-100.00%	706,892
5684					90,726	93,226	2.76%				6,000	16,000	166.67%	109,226
5685					455,309	480,325	5.49%							480,325
5686					379,700	387,433	2.04%				12,500	3,000	-76.00%	390,433
5690					497,930	627,680	26.06%	1,500	20,000	1,233.33%	910,500	2,000	-99.78%	649,680
5691					1,034,020	1,470,020	42.17%				27,741	4,801	-82.69%	1,474,821
					11,767,245	13,133,743	11.61%	334,000	388,067	16.19%	3,862,636	2,464,114	-36.21%	15,985,924
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
5740					12,500	12,500								12,500
5790					23,600	31,400	33.05%	10,121	2,967	-70.69%	4,000	400	-90.00%	34,767
					568,600	629,400	10.69%	10,121	2,967	-70.69%	4,000	400	-90.00%	632,767
5810					77,500	77,100	-0.52%					2,000		79,100
5813					50,735	50,735					15,200	1,000	-93.42%	51,735
5820					153,461	155,085	1.06%	11,700	6,950	-40.60%	25,150	16,746	-33.41%	178,781
5820C						1,500								1,500
5830					185,000	150,000	-18.92%	2,500	2,500		4,200	3,500	-16.67%	156,000
5831					2,000	4,000	100.00%	3,871	10,720	176.97%	700	700		15,420
5835					1,192,174	1,102,000	-7.56%							1,102,000
5860					298,950	406,981	36.14%	37,905	20,872	-44.94%	761,566	744,749	-2.21%	1,172,602
5861					77,375	159,095	105.62%	9,000	2,000	-77.78%	243,217	268,585	10.43%	429,680
5862					2,010	2,000	-0.50%	1,000	1,000		5,000	67,500	1,250.00%	70,500
5863					22,200	21,200	-4.50%				89,000	137,500	54.49%	158,700
5870											-400		-100.00%	
5880					60,735	70,225	15.63%				2,600	2,600		72,825
5890					1,898,982	1,610,852	-15.17%	125,973	198,133	57.28%	2,662,835	11,608,183	335.93%	13,417,168
5896											1,450,000		-100.00%	
5899						134,472		36,520	10,490	-71.28%	16,380,921	26,033,563	58.93%	26,178,525
					4,021,122	3,945,245	-1.89%	228,469	252,665	10.59%	21,639,989	38,886,625	79.70%	43,084,535
5911					-437,000	-162,000	-62.93%	11,430		-100.00%	243,354		-100.00%	-162,000
5912											1,605,266	1,410,093	-12.16%	1,410,093
5999											165,843		-100.00%	
					-437,000	-162,000	-62.93%	11,430		-100.00%	2,014,463	1,410,093	-30.00%	1,248,093
					29,099,974	31,970,383	9.86%	1,592,975	908,648	-42.96%	91,064,694	129,373,283	42.07%	162,252,314
6120					75,930	980,000	1,190.66%				11,575,880		-100.00%	980,000
6120FA											429,793	4,305	-99.00%	4,305
					75,930	980,000	1,190.66%				12,005,672	4,305	-99.96%	984,305
6210					174,181	235,525	35.22%							235,525
6210C					283,762	1,200,463	323.05%				2,068,981	45,236	-97.81%	1,245,699
6211					2,476,163	83,694	-96.62%				136,570		-100.00%	83,694
6214					1,150	1,150					90,328		-100.00%	1,150
6215					200,000	200,000		1,000	1,000					201,000
					3,135,255	1,720,832	-45.11%	1,000	1,000	0.00%	2,295,879	45,236	-98.03%	1,767,068
6310					40,000	80,000	100.00%				83,800	36,400	-56.56%	116,400
6311					45,000	147,000	226.67%				57,000		-100.00%	147,000
					85,000	227,000	167.06%				140,800	36,400	-74.15%	263,400
6411					44,000	60,000	36.36%							60,000
6411FA											5,000		-100.00%	

**KERN COMMUNITY COLLEGE DISTRICT
2023-24 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	
					Budget	Budget		Budget	Budget						
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24	
6412					1,007,770	1,331,163	32.09%	17,000	3,000	-82.35%	1,493,258	958,045	-35.84%	2,292,208	
6412FA					1,110,000	1,141,300	2.82%	15,000		-100.00%	691,925	10,000	-98.55%	1,151,300	
6413FA					84,000	181,000	115.48%							181,000	
6413LP					29,000	30,000	3.45%							30,000	
6414					782,027	384,200	-50.87%	15,000	3,500	-76.67%	273,551	113,437	-58.53%	501,137	
6414FA					200,000	2,765,000	1,282.50%				2,262	199,033	8,700.13%	2,964,033	
6419					291,200	316,504	8.69%				2,120,102	1,853,498	-12.58%	2,170,002	
6419FA					373,543	674,043	80.45%				612,762	1,843,245	200.81%	2,517,288	
6424											4,126		-100.00%		
6424FA												10,000		10,000	
6429						10,000								10,000	
					6400 - Subtotal	3,921,540	6,893,210	75.78%	47,000	6,500	-86.17%	5,202,987	4,987,258	-4.15%	11,886,968
					6000 - Total	7,217,725	9,821,042	36.07%	48,000	7,500	-84.38%	19,645,338	5,073,198	-74.18%	14,901,740
7110						1,641,412	1,896,350	15.53%						1,896,350	
7111						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						42,864,460	45,220,210	5.50%						45,220,210	
7205						-41,238,009	-39,385,263	-4.49%						-39,385,263	
					7200 - Subtotal	1,626,451	5,834,947	258.75%						5,834,947	
7312						18,619,724	5,086,000	-72.68%						5,086,000	
					7300 - Subtotal	18,619,724	5,086,000	-72.68%						5,086,000	
7501											11,766,165	3,495,027	-70.30%	3,495,027	
7501AC											190,000	320,000	68.42%	320,000	
7501AD											700,000	1,000,000	42.86%	1,000,000	
7502											8,000	334,077	4,075.97%	334,077	
7503											10,807	17,207	59.22%	17,207	
7506											12,026	70,000	482.07%	70,000	
7509											150		-100.00%		
					7500 - Subtotal						12,687,148	5,236,311	-58.73%	5,236,311	
7602											1,415,107	1,036,389	-26.76%	1,036,389	
7603											324,705	430,261	32.51%	430,261	
					7600 - Subtotal						1,739,812	1,466,651	-15.70%	1,466,651	
7910						100,414,833	114,026,454	13.56%	259,816		-100.00%	20,856		-100.00%	114,026,454
					7900 - Subtotal	100,414,833	114,026,454	13.56%	259,816		-100.00%	20,856		-100.00%	114,026,454
					7000 - Total	126,807,167	131,193,138	3.46%	259,816		-100.00%	14,447,816	6,702,962	-53.61%	137,896,099
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					332,739,727	346,350,361	4.09%	3,574,402	2,480,685	-30.60%	180,631,163	201,701,366	11.66%	550,532,413	

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 37,500 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 \$81 million dollars in restricted funding which includes over \$74 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 FY21-22 totaled nearly 17,000. 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)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
1100 Acad - Reg Schedule	298.21	317.27			32,227,601	35,744,231	10.91%							35,744,231
1100 - Subtotal					32,227,601	35,744,231	10.91%							35,744,231
1214 Educational Administrators - Cont	22.33	27.15	6.32	4.80	3,300,986	3,861,650	16.98%				800,657	690,954	-13.70%	4,552,604
1231 Counselors - Contract	6.86	7.86	16.00	16.00	692,360	848,701	22.58%				1,707,752	1,838,172	7.64%	2,686,873
1241 Librarians - Contract	4.66	4.86			500,199	558,382	11.63%							558,382
1251 Acad Non-Inst Cont	4.87	4.63	1.05	1.55	443,152	467,293	5.45%	134,684	142,765	6.00%	147,120	217,136	47.59%	827,194
1252 Acad Emp Dept Chair	12.75	12.29			1,693,819	1,681,815	-0.71%							1,681,815
1200 - Subtotal					6,630,517	7,417,840	11.87%	134,684	142,765	6.00%	2,655,529	2,746,262	3.42%	10,306,867
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	210,000	584.04%				60,000	182,060	203.43%	392,060
1300 - Subtotal					8,379,953	11,674,764	39.32%				60,000	182,060	203.43%	11,856,824
1419 Acad Emp - Non-Inst Non Cont					420,368	657,510	56.41%				1,738,833	2,299,305	32.23%	2,956,815
1400 - Subtotal					420,368	657,510	56.41%				1,738,833	2,299,305	32.23%	2,956,815
1997 Certificated Step/Course Increase						266,700								266,700
1900 - Subtotal						266,700								266,700
1000 - Total					47,658,439	55,761,046	17.00%	134,684	142,765	6.00%	4,454,362	5,227,627	17.36%	61,131,438
2110 Clls Mgt(NonEd)	43.25	43.50	31.98	41.25	4,241,508	4,039,936	-4.75%				2,698,708	3,538,550	31.12%	7,578,487
2190 Conf Employee - Non Mgt	1.00	1.00			79,599	81,589	2.50%							81,589
2191 Clls Non-Inst Emp Reg Salary Sched	153.19	167.82	82.90	100.93	7,994,990	8,830,852	10.45%	33,004	33,004	-0.00%	5,026,995	6,101,019	21.37%	14,964,875
2100 - Subtotal					12,316,098	12,952,378	5.17%	33,004	33,004	0.00%	7,725,704	9,639,569	24.77%	22,624,951
2211 Inst Aide FT Direct Inst	11.41	9.23		1.00	616,406	513,977	-16.62%					43,746		557,723
2200 - Subtotal					616,406	513,977	-16.62%					43,746		557,723
2392 Non-Inst Students					125,740	165,100	31.30%				1,551,990	1,799,125	15.92%	1,964,225
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	698,108	-4.11%	110,000	39,500	-64.09%	1,947,875	2,036,664	4.56%	2,774,272
2399 Cls Oth - Temp					187,200	187,200					96,978	84,000	-13.38%	271,200
2300 - Subtotal					1,341,801	1,345,408	0.27%	110,000	39,500	-64.09%	3,897,148	4,291,789	10.13%	5,676,697
2411 Inst Students					66,000	66,000					75,000	65,000	-13.33%	131,000
2412 Direct Inst Prof Expt					1,375,000	1,617,000	17.60%					61,014		1,678,014
2419 Inst Aide - Temp Direct Inst					135,000	135,000								135,000
2495 Inst Oth Indr Prof Expt					64,500	64,500			65,000		108,216		-100.00%	129,500
2400 - Subtotal					1,640,500	1,882,500	14.75%		65,000		183,216	126,014	-31.22%	2,073,514
2999 Salary Budget Control					5,937,930	1,807,164	-69.57%				8,489,466	10,638,971	25.32%	12,446,135
2900 - Subtotal					5,937,930	1,807,164	-69.57%				8,489,466	10,638,971	25.32%	12,446,135
2000 - Total					21,852,735	18,501,427	-15.34%	143,004	137,504	-3.85%	20,295,534	24,740,089	21.90%	43,379,021
3110 STRS-Acad Inst & Instrl Aides(Dir)					6,535,660	7,289,795	11.54%	25,725	27,268	6.00%	210,409	239,552	13.85%	7,556,615
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp					1,520,641	2,229,880	46.64%		943		11,460	62,230	443.02%	2,293,053
3119 STRS-On behalf Instr					4,075,102		-100.00%				6,986		-100.00%	6,986
3120 STRS - Clls Mgt Non-Ed Admin					31,814	28,124	-11.60%				41,271	60,749	47.20%	88,873
3121 STRS - Clls Emp					16,275	16,682	2.50%				16,682	16,682		33,364
3130 STRS - Ed Administrators - Cont					544,599	495,192	-9.07%				68,943	6,828	-90.10%	502,020
3131T STRS - Oth Acad Emp Non-Inst Temp					78,627	123,349	56.88%				332,117	411,675	23.95%	535,023
3139 STRS on behalf Non Instr					732,232		-100.00%				377,002		-100.00%	377,002
3100 - Subtotal					13,534,950	10,183,021	-24.76%	25,725	28,211	9.66%	1,064,869	797,716	-25.09%	11,008,948
3210 PERS-Acad Inst & Instrl Aides(Dir)					402,047	409,093	1.75%				233,706	213,736	-8.54%	622,829
3220 PERS - Clls Mgt Non-Educational Adm					944,408	1,076,602	14.00%				692,199	923,270	33.38%	1,999,872
3221 PERS - Clls Emp					2,035,385	2,308,477	13.42%	1,456	1,531	5.16%	1,197,324	1,602,290	33.82%	3,912,298
3222 PERS - Conf Emp Non-Mgt					20,194	21,768	7.79%							21,768
3240 PERS - Ed Adm - Cont					203,611	300,671	47.67%				49,197	110,765	125.15%	411,436
3200 - Subtotal					3,605,645	4,116,610	14.17%	1,456	1,531	5.16%	2,172,425	2,850,062	31.19%	6,968,204
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					619,615	672,375	8.51%	1,953	2,070	6.00%	86,085	79,471	-7.68%	753,916
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp					138,291	195,623	41.46%				2,439	5,609	129.96%	201,232

BAKERSFIELD COLLEGE

2023-24 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	2023-24	
					Budget	Budget		Budget	Budget						
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24	
3320					286,815	310,831	8.37%				211,857	269,343	27.13%	580,174	
3321					616,362	664,500	7.81%	834	834		363,407	461,445	26.98%	1,126,780	
3321T					36,285	35,209	-2.97%	1,595	573	-64.09%	57,167	59,223	3.60%	95,004	
3322					6,089	6,242	2.50%							6,242	
3340					102,740	123,805	20.50%				20,069	32,278	60.84%	156,083	
3341T					5,969	9,364	56.88%				25,213	31,253	23.95%	40,617	
					3300 - Subtotal	1,812,168	2,017,949	11.36%	4,382	3,477	-20.65%	766,236	938,622	22.50%	2,960,048
3410					6,714,486	7,324,179	9.08%	20,263	20,693	2.12%	388,067	363,159	-6.42%	7,708,031	
3410RC					701,801	778,116	10.87%	2,640	2,798	6.00%	39,555	40,284	1.84%	821,198	
3420					807,489	904,120	11.97%				692,581	921,787	33.09%	1,825,907	
3420RC					76,226	81,977	7.54%				57,712	74,060	28.33%	156,037	
3421					3,140,475	3,434,409	9.36%	2,031	2,078	2.33%	1,632,870	2,107,951	29.09%	5,544,439	
3421RC					158,810	171,300	7.87%	113	113		94,300	119,421	26.64%	290,834	
3422					20,310	20,784	2.33%							20,784	
3422RC					1,560	1,599	2.50%							1,599	
3440					514,459	522,727	1.61%				87,740	78,981	-9.98%	601,708	
3440RC					71,616	72,904	1.80%				10,876	8,838	-18.74%	81,742	
					3400 - Subtotal	12,207,232	13,312,115	9.05%	25,046	25,682	2.54%	3,003,700	3,714,482	23.66%	17,052,279
3510					179,709	19,907	-88.92%	673	71	-89.40%	10,091	21,006	-89.82%	21,006	
3510T					47,647	6,746	-85.84%		33		841	193	-77.00%	6,972	
3520					19,446	2,091	-89.25%				14,722	1,889	-87.17%	3,981	
3521					41,134	4,415	-89.27%	165	17	-90.00%	24,319	3,072	-87.37%	7,504	
3521T					6,584	1,983	-69.88%	550	20	-96.41%	12,245	1,230	-89.95%	3,233	
3522					398	41	-89.75%							41	
3540					18,269	1,860	-89.82%				2,774	225	-91.87%	2,085	
3541T					206	323	56.88%				869	1,079	24.10%	1,402	
					3500 - Subtotal	313,393	37,366	-88.08%	1,388	140	-89.91%	65,862	8,717	-86.76%	46,223
3610					383,133	424,421	10.78%	1,436	1,522	6.00%	21,438	21,910	2.20%	447,853	
3610T					97,951	144,520	47.54%		693		1,897	4,816	153.90%	150,030	
3620					41,413	44,585	7.66%				31,388	40,280	28.33%	84,865	
3621					87,610	94,137	7.45%	352	352		51,919	65,503	26.16%	159,992	
3621T					13,610	14,196	4.31%	1,122	421	-62.47%	39,748	45,749	15.10%	60,366	
3622					849	870	2.50%							870	
3640					38,950	39,651	1.80%				5,915	4,807	-18.74%	44,457	
3641T					4,199	6,884	63.95%				17,736	22,976	29.54%	29,860	
					3600 - Subtotal	667,714	769,265	15.21%	2,910	2,988	2.68%	170,041	206,041	21.17%	978,294
3710					3,661	4,355	18.95%							4,355	
3710T					42,512	69,027	62.37%		2,470		2,032	2,319	14.11%	73,816	
3721					3,354	3,460	3.15%	736	1,036	40.74%	1,418	1,970	38.94%	6,466	
3721T					24,711	32,876	33.04%	2,970	1,501	-49.46%	56,561	80,585	42.47%	114,962	
					3700 - Subtotal	74,237	109,717	47.79%	3,706	5,007	35.10%	60,011	84,874	41.43%	199,598
3910					215,703	229,970	6.61%	653	653		12,756	11,467	-10.11%	242,091	
3920					26,779	28,903	7.93%				22,542	29,076	28.99%	57,979	
3921					80,215	86,524	7.87%	57	57		47,631	60,320	26.64%	146,901	
3922					653	653								653	
3940					16,551	16,433	-0.71%				2,823	2,483	-12.04%	18,916	
3999					99,479		-100.00%								
					3900 - Subtotal	439,380	362,484	-17.50%	710	710	0.00%	85,753	103,346	20.52%	466,540
					3000 - Total	32,654,719	30,908,628	-5.35%	65,324	67,747	3.71%	7,388,897	8,703,859	17.80%	39,680,134
4211					1,616	1,620	0.25%				4,583	58,721	1,181.32%	60,341	
					4200 - Subtotal	1,616	1,620	0.25%				4,583	58,721	1,181.32%	60,341
4310						309,000		209,249	213,637	2.10%	3,621,080	1,981,456	-45.28%	2,504,093	
4312					21,000	23,000	9.52%				105,200	211,200	100.76%	234,200	
4313					525,559	595,355	13.28%	8,000	10,385	29.81%	1,299,205	1,256,481	-3.29%	1,862,222	
4314					70,800	76,550	8.12%				3,000	10,000	233.33%	86,550	
4315					894,000	858,200	-4.00%				69,017	8,000	-88.41%	866,200	

BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2022-23	GU001 Tentative Budget 2023-24	%	CE Adopted Budget 2022-23	CE Tentative Budget 2023-24	%	Restricted Adopted Budget 2022-23	Restricted Tentative Budget 2023-24	%	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
4316 Culinary Utensils												140		140
4317 Outreach Materials						18,800					37,991	148,489	290.85%	167,289
4320 Vehicle Supplies - Parts					2,000		-100.00%							
4321 Fuel - Lubricants					72,774	73,774	1.37%	1,000	1,000		5,900	13,900	135.60%	88,674
4300 - Subtotal					1,586,133	1,954,679	23.24%	218,249	225,022	3.10%	5,141,393	3,629,667	-29.40%	5,809,368
4400 Food - Non Travel Non Cafeteria					58,000	58,000	0.00%				75,000	285,000	280.00%	343,000
4400 - Subtotal					58,000	58,000	0.00%				75,000	285,000	280.00%	343,000
4602 COGS - New Books											30,400		-100.00%	
4600 - Subtotal											30,400		-100.00%	
4000 - Total					1,645,749	2,014,299	22.39%	218,249	225,022	3.10%	5,251,376	3,973,388	-24.34%	6,212,709
5107 Athletic Officials					76,089	84,250	10.73%							84,250
5108 Temp Employment Agency Services											5,000			5,000
5119 Oth Non-Inst Consulting Services					1,231,959	528,000	-57.14%				1,962,304	2,053,574	4.65%	2,581,574
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	207,500	10.97%	213,500
5159 Oth Instructional Consulting Servs					15,130	15,430	1.98%				309,976	170,547	-44.98%	185,977
5100 - Subtotal					2,321,078	2,788,580	20.14%				2,459,261	2,436,620	-0.92%	5,225,200
5209 Non-Employee Travel					2,500	2,500					16,768	10,900	-35.00%	13,400
5212 Student Travel					274,232	283,799	3.49%				98,285	209,786	113.45%	493,585
5220 Employee Travel					528,496	597,150	12.99%	850	750	-11.76%	1,012,746	681,985	-32.66%	1,279,885
5221 (Local) Online Training/Webinar					6,000	6,500	8.33%				140,603	111,140	-20.95%	117,640
5230 Food/Meetings					84,490	112,890	33.61%	100	100		352,607	573,992	62.79%	686,982
5200 - Subtotal					895,718	1,002,839	11.96%	950	850	-10.53%	1,621,010	1,587,803	-2.05%	2,591,492
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/Lab/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%							365,000
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	21,100	-58.56%	1,932,720
5602 Short Term Rental-Veh & Equip					279,615	342,574	22.52%	4,000	10,000	150.00%	6,500	60,423	829.59%	412,997
5603 Rental of Facilities					3,092,544	3,088,800	-0.12%	1,000	1,200	20.00%	290,698	511,639	76.00%	3,601,639
5604 Film Rentals											10,000	7,500	-25.00%	7,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					124,500	136,500	9.64%							136,500
5650 Software Licensing/Maintenance Svcs					752,551	596,023	-20.80%		7,400		934,995	968,098	3.54%	1,571,521
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					62,226	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	180,300	17.61%							180,300
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	6,656,253	8.43%	302,500	372,992	23.30%	2,196,820	1,598,576	-27.23%	8,627,821
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%		400		27,767
5700 - Subtotal					35,400	36,900	4.24%	5,121	2,967	-42.06%		400		40,267
5810 Fingerprinting Services					13,000	13,000								13,000

BAKERSFIELD COLLEGE
2023-24 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	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
5813					85	85					15,200	1,000	-93.42%	1,085
5820					59,500	59,000	-0.84%	200	200		8,850	4,779	-45.99%	63,979
5830								2,500	2,500		500	500		3,000
5831									7,420		500	500		7,920
5835					740,174	750,000	1.33%							750,000
5860					101,600	103,400	1.77%	12,000	12,000		491,458	539,249	9.72%	654,649
5861					44,375	122,425	175.89%	500	1,000	100.00%	169,494	215,585	27.19%	339,010
5862												7,000		7,000
5863					2,200	2,200					89,000	135,000	51.69%	137,200
5880					11,880	17,500	47.31%				500	500		18,000
5890					921,494	734,350	-20.31%	112,074	195,733	74.65%	2,247,823	11,213,382	398.86%	12,143,465
5896											900,000		-100.00%	
5899								686		-100.00%	9,561,881	17,581,399	83.87%	17,581,399
					1,894,308	1,801,960	-4.88%	127,960	218,853	71.03%	13,485,205	29,698,895	120.23%	31,719,708
5911					-350,000	-150,000	-57.14%				203,354		-100.00%	-150,000
5912											1,190,203	731,111	-38.57%	731,111
5999											4,546		-100.00%	
					-350,000	-150,000	-57.14%				1,398,103	731,111	-47.71%	581,111
					13,201,897	14,237,103	7.84%	436,930	596,062	36.42%	21,262,995	36,124,005	69.89%	50,957,169
6120					930		-100.00%				11,044,148		-100.00%	
6120FA											429,793	4,305	-99.00%	4,305
					930		-100.00%				11,473,940	4,305	-99.96%	4,305
6210C					283,762	1,200,463	323.05%				2,068,981	45,236	-97.81%	1,245,699
6211					2,476,163	83,694	-96.62%				136,570		-100.00%	83,694
6214											90,328		-100.00%	
6215					200,000	200,000		1,000	1,000					201,000
					2,959,924	1,484,157	-49.86%	1,000	1,000	0.00%	2,295,879	45,236	-98.03%	1,530,393
6310					40,000	40,000								40,000
6311					40,000	40,000								40,000
					80,000	80,000	0.00%							80,000
6411					44,000	60,000	36.36%							60,000
6411FA											5,000		-100.00%	
6412					748,920	1,004,300	34.10%	1,000	1,000		757,140	564,827	-25.40%	1,570,127
6412FA					150,000	120,000	-20.00%				2,000		-100.00%	120,000
6414					735,900	356,900	-51.50%			3,000	153,233	103,437	-32.50%	463,337
6414FA					200,000	2,750,000	1,275.00%				2,262		-100.00%	2,750,000
6419					257,300	291,600	13.33%				1,974,819	1,551,988	-21.41%	1,843,588
6419FA					311,000	246,500	-20.74%				349,854	1,718,245	391.13%	1,964,745
6424FA												10,000		10,000
					2,447,120	4,829,300	97.35%	1,000	4,000	300.00%	3,244,307	3,948,497	21.71%	8,781,797
					5,487,974	6,393,457	16.50%	2,000	5,000	150.00%	17,014,126	3,998,037	-76.50%	10,396,494
7110					170,000	270,000	58.82%							270,000
7111					30,000	30,000								30,000
					200,000	300,000	50.00%							300,000
7201					32,186,634	29,664,419	-7.84%							29,664,419
					32,186,634	29,664,419	-7.84%							29,664,419
7312					3,831,000	3,831,000								3,831,000
					3,831,000	3,831,000	0.00%							3,831,000
7501											9,573,316	2,415,547	-74.77%	2,415,547
7501AC											190,000	320,000	68.42%	320,000
7501AD											700,000	1,000,000	42.86%	1,000,000
7502											1,000	324,077	32,307.75%	324,077
7503											10,807	17,207	59.22%	17,207
7506											12,026	70,000	482.07%	70,000
7509											150		-100.00%	
											10,487,299	4,146,831	-60.46%	4,146,831

BAKERSFIELD COLLEGE

2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	2023	2024	2023	2024	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2023-24
7602											331,690	602,368	81.61%	602,368
7603											13,661	88,367	546.84%	88,367
											345,351	690,735	100.01%	690,735
7910					35,385,267	45,024,780	27.24%							45,024,780
					35,385,267	45,024,780	27.24%							45,024,780
					71,602,921	78,820,199	10.08%				10,832,650	4,837,566	-55.34%	83,657,765
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					194,104,435	206,636,059	6.46%	1,000,192	1,174,100	17.39%	86,499,940	87,604,571	1.28%	295,414,730

**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 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 hone in on 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 improvement of grounds and athletic facilities not part of the Sports Complex project, and to improvement of the grounds entering the IWV campus. The tentative budget for Cerro Coso has resulted in the college adding just over \$80,000 to its reserves. 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 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)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
1100 Acad - Reg Schedule	42.84	42.29			4,821,908	5,012,118	3.94%							5,012,118
1100 - Subtotal					4,821,908	5,012,118	3.94%							5,012,118
1214 Educational Administrators - Cont	9.08	8.83	3.09	4.24	1,380,296	1,338,139	-3.05%				349,728	516,578	47.71%	1,854,717
1231 Counselors - Contract	3.26	3.13	3.82	4.23	348,529	359,074	3.03%				393,112	469,312	19.38%	828,387
1241 Librarians - Contract	2.67	2.66	0.19	0.20	283,911	305,367	7.56%				23,299	17,480	-24.98%	322,846
1251 Acad Non-Inst Cont	5.01	4.81	0.45	0.50	562,672	582,727	3.56%				51,179	61,969	21.08%	644,696
1252 Acad Emp Dept Chair	4.96	5.37			645,917	739,077	14.42%							739,077
1200 - Subtotal					3,221,325	3,324,384	3.20%				817,318	1,065,339	30.35%	4,389,723
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	241,724	-1.79%				613,586	630,355	2.73%	872,079
1400 - Subtotal					246,130	241,724	-1.79%				613,586	630,355	2.73%	872,079
1997 Certificated Step/Course Increase						48,282								48,282
1900 - Subtotal						48,282								48,282
1000 - Total					11,211,561	11,735,409	4.67%				1,531,904	1,782,294	16.35%	13,517,703
2110 Ciss Mgt(NonEd)	7.75	8.92	2.50	3.30	899,318	1,050,079	16.76%				269,131	358,034	33.03%	1,408,113
2190 Conf Employee - Non Mgt	1.00	1.00			87,863	90,059	2.50%							90,059
2191 Ciss Non-Inst Emp Reg Salary Sched	45.50	49.11	18.82	21.37	2,481,649	2,550,127	2.76%				973,919	1,045,095	7.31%	3,595,222
2100 - Subtotal					3,468,829	3,690,266	6.38%				1,243,050	1,403,129	12.88%	5,093,395
2211 Inst Aide FT Direct Inst	2.83	2.83			154,801	154,808	0.00%							154,808
2200 - Subtotal					154,801	154,808	0.00%							154,808
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	720,399	635.10%	746,799
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	996,219	266.53%	1,058,119
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	361,171	-53.31%				1,249,617	458,418	-63.32%	819,589
2900 - Subtotal					773,548	361,171	-53.31%				1,249,617	458,418	-63.32%	819,589
2000 - Total					4,913,028	4,778,745	-2.73%	4,000	9,900	147.50%	2,780,091	2,889,765	3.95%	7,678,410
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,243,913	1,254,352	0.84%				85,128	92,034	8.11%	1,346,386
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		-100.00%				17,533		-100.00%	
3120 STRS - Ciss Mgt Non-Ed Admin						43,017						10,529	10,529	
3130 STRS - Ed Administrators - Cont					240,922	212,716	-11.71%				47,689	93,647	96.37%	306,363
3131T STRS - Oth Acad Emp Non-Inst Temp					43,649	49,092	12.47%				117,195	120,398	2.73%	169,490
3139 STRS on behalf Non Instr					311,924		-100.00%				103,101		-100.00%	
3100 - Subtotal					3,166,081	2,152,977	-32.00%				389,937	333,149	-14.56%	2,486,126
3210 PERS-Acad Inst & Instrl Aides(Dir)					75,645	143,467	89.66%				5,555	17,851	221.36%	161,318
3220 PERS - Ciss Mgt Non-Educational Adm					228,157	211,157	-7.45%				93,660	80,815	-13.71%	291,972
3221 PERS - Ciss Emp					622,482	662,744	6.47%				243,452	274,761	12.86%	937,505
3221T PERS - Ciss 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	59,881	98.47%					7,011		66,892
3200 - Subtotal					980,050	1,110,431	13.30%				342,667	380,438	11.02%	1,490,869
3310 OASDHI-Acad Inst & Instl Aides(Dir)					117,347	136,466	16.29%				8,138	12,105	48.76%	148,571

CERRO COSO COMMUNITY COLLEGE

2023-24 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
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
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	192,835	2.20%				73,617	79,004	7.32%	271,839
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
3340 OASDHI - Educational Admin - Cont					27,388	33,318	21.66%				3,620	9,120	151.90%	42,438
3341T OASDHI - Oth Acad Emp Non-Inst Temp					3,314	3,726	12.46%				8,897	9,140	2.73%	12,867
3300 - Subtotal					461,372	490,987	6.42%	58	144	147.50%	126,499	138,596	9.56%	629,726
3410 H&W-Acad Inst & Instl Aides(Dir)					1,237,611	1,247,361	0.79%				90,309	102,009	12.95%	1,349,369
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					133,492	139,258	4.32%				9,165	10,756	17.36%	150,014
3420 H&W - Class Mgt(Non-Educ Admin)					157,404	175,493	11.49%				71,086	68,620	-3.47%	244,112
3420RC OPEB ARC-Class Mgt(Non-EducAdmin)					17,627	20,582	16.76%				7,236	7,017	-3.02%	27,599
3421 H&W - Class Emp					917,860	971,473	5.84%				375,510	434,880	15.81%	1,406,353
3421RC OPEB ARC-Class Emp					48,091	47,884	-0.43%				18,808	20,185	7.32%	68,069
3422 H&W - Conf Emp - Non Mgt					20,310	20,784	2.33%							20,784
3422RC OPEB ARC-Conf Emp Non Mgt					1,722	1,765	2.50%							1,765
3440 H&W - Educational Admin - Cont					186,042	185,189	-0.46%				42,448	88,126	107.61%	273,314
3440RC OPEB ARC-EducAdmin-Cont					27,054	26,228	-3.05%				4,894	10,125	106.89%	36,352
3400 - Subtotal					2,747,212	2,836,017	3.23%				619,456	741,717	19.74%	3,577,733
3510 SUI-Acad Inst & Instl Aides(Dir)					34,090	3,556	-89.57%				2,338	274	-88.26%	3,830
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					16,788	17,539	4.47%	20	5	-75.25%	415	43	-89.57%	17,587
3520 SUI-Class Mgt Non-Educational Admin					4,497	525	-88.32%				1,846	179	-90.30%	704
3521 SUI - Class Emp					12,608	1,296	-89.72%				4,870	523	-89.27%	1,818
3521T SUI - Class Emp Temp					42	170	303.57%				87	138	58.71%	307
3522 SUI - Conf Emp - Non Mgt					439	45	-89.75%							45
3540 SUI - Educational Admin - Cont					6,901	669	-90.31%				1,248	258	-79.31%	927
3541T SUI - Oth Acad Emp - Non Instl temp					1,143	1,285	12.47%				1,448	315	-78.23%	1,600
3500 - Subtotal					76,508	25,084	-67.21%	20	5	-75.25%	12,252	1,731	-85.87%	26,820
3610 WC-Acad Inst & Instl Aides(Dir)					72,680	75,816	4.31%				4,985	5,850	17.36%	81,666
3610T WC-Acad Inst & Instl Aide(Dir) Temp					36,074	37,765	4.69%	43	106	147.49%	1,199	1,264	5.47%	39,135
3620 WC - Class Mgt Non-Educational Admin					9,587	11,194	16.76%				3,935	3,817	-3.02%	15,011
3621 WC - Class Emp					26,881	27,621	2.75%				10,382	11,141	7.31%	38,762
3621T WC - Class Emp Temp					147	643	338.57%				2,810	4,273	52.06%	4,916
3622 WC - Conf Emp - Non Mgt					937	960	2.50%							960
3640 WC - Educational Administrators					14,714	14,265	-3.05%				2,662	5,507	106.89%	19,771
3641T WC-Oth Acad Emp - Non Instr Temp					2,436	2,741	12.50%				6,427	6,720	4.55%	9,460
3600 - Subtotal					163,455	171,004	4.62%	43	106	147.49%	32,400	38,571	19.05%	209,681
3710 DefBen-Acad Inst & Instl Aides(Dir)					194	273	40.74%							273
3710T DefBen-Acad Inst/Instl Aides(Dir)Tmp					12,841	15,156	18.03%	108	376	248.33%	4,693	10,481	123.36%	15,532
3720 DefBen-Class Mgt - Non-Educ Admin					1,270	1,270	0.00%							1,270
3721 DefBen - Class Emp					1,836	3,300	79.70%				386	580	49.99%	3,880
3721T DefBen - Class Emp Temp					92		-100.00%				5,079	10,481	123.36%	10,481
3700 - Subtotal					14,963	19,999	33.65%	108	376	248.33%	5,079	11,061	117.77%	31,436
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					39,666	39,130	-1.35%				2,912	3,221	10.61%	42,351
3920 OTHBEN-Class Mgt(Non-Educ Admin)					5,964	6,417	7.60%				2,287	2,157	-5.67%	8,574
3921 OTHBEN - Class Emp					24,711	24,592	-0.48%				9,500	10,195	7.32%	34,788
3922 OTHBEN - Conf Emp - Non Mgt					653	653	0.00%							653
3940 OTHBEN - Educational Administrators					8,610	7,622	-11.48%				1,366	2,770	102.87%	10,392
3900 - Subtotal					79,604	78,414	-1.50%				16,065	18,344	14.19%	96,758
3000 - Total					7,689,246	6,884,913	-10.46%	229	630	175.64%	1,544,354	1,663,607	7.72%	8,549,150
4211 Non-Library/Magazines/Bks/Prdcls					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 Inst Supplies & Materials					20,350	34,500	69.53%				322,370	391,700	21.51%	426,200

CERRO COSO COMMUNITY COLLEGE

2023-24 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
	2023	2024	2023	2024	Budget	Budget		Budget	Budget		Budget	Budget		2023-24
				2022-23	2023-24			2022-23	2023-24		2022-23	2023-24		2023-24
4312						15,000								15,000
4313					153,170	197,860	29.18%				168,607	136,950	-18.78%	334,810
4314					35,180	40,000	13.70%							40,000
4315					120,350	151,350	25.76%				8,456		-100.00%	151,350
4317					1,000	16,900	1,590.00%				90,267	574,491	536.43%	591,391
4320					14,000	11,000	-21.43%				1,000	1,500	50.00%	12,500
4321					16,750	16,500	-1.49%							16,500
					360,800	483,110	33.90%				590,699	1,104,641	87.01%	1,587,751
					362,000	484,185	33.75%				608,699	1,113,641	82.95%	1,597,826
5107					25,760	28,800	11.80%							28,800
5118					126,128		-100.00%				10,000		-100.00%	
5119					45,000		-100.00%				163,589	85,000	-48.04%	85,000
5150					160,000	150,000	-6.25%							150,000
5151					6,450	7,000	8.53%				7,300	17,500	139.73%	24,500
					363,338	185,800	-48.86%				180,889	102,500	-43.34%	288,300
5212					50,420	67,300	33.48%				14,500	10,000	-31.03%	77,300
5220					90,500	146,900	62.32%				143,669	223,357	55.47%	370,257
5220DT					83,980	86,710	3.25%	3,000	3,000		9,700	16,950	74.74%	106,660
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	90,400	164.33%	112,370
					239,600	359,180	49.91%	3,000	3,000	0.00%	210,666	353,507	67.80%	715,687
5300					46,671	53,411	14.44%				40,280	8,450	-79.02%	61,861
					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
					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	58,035	10.53%				349,276	230,924	-33.88%	288,959
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	89,150	-28.54%				12,500	3,000	-76.00%	92,150
5690					9,500	9,000	-5.26%							9,000
5691						15,000					1,750	1,700	-2.86%	16,700
					489,055	441,685	-9.69%				444,421	374,534	-15.73%	816,219
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

CERRO COSO COMMUNITY COLLEGE

2023-24 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
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
5835					200,000	100,000	-50.00%							100,000
5860					34,500	135,025	291.38%				68,521	97,500	42.29%	232,525
5861					16,900	20,500	21.30%				23,500	15,000	-36.17%	35,500
5862					2,010	2,000	-0.50%				5,000	60,500	1,110.00%	62,500
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	48,500	-66.51%	3,899	2,400	-38.46%	33,600	98,500	193.15%	149,400
5899								16,969	10,490	-38.18%	2,861,086	5,544,191	93.78%	5,554,681
					457,303	370,635	-18.95%	21,238	13,440	-36.72%	3,003,306	5,823,241	93.89%	6,207,316
5911					-50,000	-12,000	-76.00%							-12,000
5912											75,921	107,581	41.70%	107,581
					-50,000	-12,000	-76.00%				75,921	107,581	41.70%	95,581
					2,791,307	2,673,511	-4.22%	24,238	16,440	-32.18%	3,955,832	6,769,814	71.13%	9,459,764
6120					45,000	15,000	-66.67%							15,000
					45,000	15,000	-66.67%							15,000
6210					174,181	235,525	35.22%							235,525
					174,181	235,525	35.22%							235,525
6310						40,000					62,100	10,700	-82.77%	50,700
6311						102,000					57,000		-100.00%	102,000
						142,000					119,100	10,700	-91.02%	152,700
6412					35,000	94,055	168.73%				109,889	266,284	142.32%	360,339
6413FA					84,000	181,000	115.48%							181,000
6414					30,000	15,000	-50.00%					10,000		25,000
6419					5,000		-100.00%				14,623	4,000	-72.65%	4,000
6419FA					56,000	421,000	651.79%				232,568		-100.00%	421,000
6429						10,000								10,000
					210,000	721,055	243.36%				357,080	280,284	-21.51%	1,001,339
					429,181	1,113,580	159.47%				476,180	290,984	-38.89%	1,404,564
7201					5,536,050	7,411,760	33.88%							7,411,760
					5,536,050	7,411,760	33.88%							7,411,760
7312					562,500		-100.00%							
					562,500		-100.00%							
7501											568,750	370,879	-34.79%	370,879
7502											7,000	10,000	42.86%	10,000
											575,750	380,879	-33.85%	380,879
7602											51,028	118,379	131.99%	118,379
7603											84,800	103,500	22.05%	103,500
											135,828	221,879	63.35%	221,879
7910					9,974,036	12,293,887	23.26%							12,293,887
					9,974,036	12,293,887	23.26%							12,293,887
					16,072,586	19,705,646	22.60%				711,578	602,758	-15.29%	20,308,404
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					43,468,909	47,375,989	8.99%	28,467	26,970	-5.26%	11,608,638	15,112,863	30.19%	62,515,822

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. 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)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total				
	Unrst	Unrst	Rest	Rest	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	Total				
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24				
1100	Acad - Reg Schedule	52.15	53.68	2.20	2.25	5,662,249	6,269,233	10.72%						190,493	207,604	8.98%	6,476,837	
	1100 - Subtotal					5,662,249	6,269,233	10.72%						190,493	207,604	8.98%	6,476,837	
1214	Educational Administrators - Cont	7.76	7.76	2.49	2.49	1,233,344	1,262,138	2.33%						316,597	323,092	2.05%	1,585,230	
1231	Counselors - Contract	2.86	3.62	6.00	5.20	272,857	379,997	39.27%						660,094	620,507	-6.00%	1,000,505	
1241	Librarians - Contract	1.00	1.00			95,773	104,533	9.15%									104,533	
1251	Acad Non-Inst Cont	1.74	2.39	0.40	0.20	191,018	280,376	46.78%						42,053	20,907	-50.29%	301,282	
1252	Acad Emp Dept Chair	4.24	3.27			535,926	437,231	-18.42%									437,231	
	1200 - Subtotal					2,328,917	2,464,276	5.81%						1,018,744	964,506	-5.32%	3,428,782	
1310	Adjunct Acad Emp - Non-Cont					1,339,000	1,525,000	13.89%							10,618			1,535,618
1311	Acad Emp - Temp Cont					85,679		-100.00%										
1320	Acad Emp - Intersession					240,000	270,000	12.50%										270,000
1330	Acad Emp - Overload					342,000	380,000	11.11%										380,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					9,600	9,000	-6.25%						143,438				152,438
	1300 - Subtotal					2,016,279	2,184,000	8.32%							154,056			2,338,056
1419	Acad Emp - Non-Inst Non Cont					272,551	281,231	3.18%						1,267,230	716,376	-43.47%	997,607	
1430	Acad Emp - Dept Chair Overload					14,550												14,550
	1400 - Subtotal					272,551	295,781	8.52%						1,267,230	716,376	-43.47%	1,012,157	
1997	Certificated Step/Course Increase						50,541											50,541
	1900 - Subtotal						50,541											50,541
	1000 - Total					10,279,997	11,263,831	9.57%						2,476,467	2,042,542	-17.52%	13,306,373	
2110	Clss Mgt(NonEd)	6.45	9.65	5.80	4.35	813,297	1,099,341	35.17%						540,564	417,724	-22.72%	1,517,065	
2190	Conf Employee - Non Mgt	1.00	1.00			77,658	72,113	-7.14%										72,113
2191	Clss Non-Inst Emp Reg Salary Sched	37.53	42.86	22.87	21.06	2,017,000	2,361,264	17.07%						1,316,520	1,172,553	-10.94%	3,533,818	
	2100 - Subtotal					2,907,955	3,532,719	21.48%						1,857,084	1,590,277	-14.37%	5,122,995	
2211	Inst Aide FT Direct Inst	1.32	3.24		0.48	66,336	176,236	165.67%							19,987			196,223
	2200 - Subtotal					66,336	176,236	165.67%							19,987			196,223
2311	Admin Non-Inst Prof Expt						23,000							78,960	68,960	-12.66%	68,960	
2392	Non-Inst Students						23,000							481,594	294,338	-38.88%	317,338	
2393	Class Non-Inst Overtime						27,000							20,000	20,000		50,500	
2394	Non-Admin Non-Inst Prof Expt						109,725							153,359	150,000	-2.19%	470,000	
2399	Cls Oth - Temp						5,000											5,000
	2300 - Subtotal					164,725	378,500	129.78%						733,913	533,298	-27.33%	911,798	
2411	Inst Students						192,000							62,360	33,040	-47.02%	257,840	
2412	Direct Inst Prof Expt						164,310							22,050	29,160	32.24%	241,360	
2419	Inst Aide - Temp Direct Inst						2,300								430,840			433,140
	2400 - Subtotal					358,610	439,300	22.50%						84,410	493,040	484.10%	932,340	
2999	Salary Budget Control						952,970							261,295	204,848	-21.60%	536,400	
	2900 - Subtotal					952,970	331,552	-65.21%						261,295	204,848	-21.60%	536,400	
	2000 - Total					4,450,596	4,858,307	9.16%						2,936,702	2,841,449	-3.24%	7,699,756	
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,287,781	1,427,032	10.81%						170,494	162,163	-4.89%	1,589,194	
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					368,745	415,425	12.66%							29,425			444,850
3119	STRS-On behalf Instr					827,406		-100.00%						23,192		-100.00%		
3120	STRS - Clss Mgt Non-Ed Admin					14,611	11,689	-20.00%						14,611	17,533	20.00%	29,222	
3130	STRS - Ed Administrators - Cont					146,691	150,122	2.34%						18,224	13,783	-24.37%	163,905	
3131T	STRS - Oth Acad Emp Non-Inst Temp					52,057	56,494	8.52%						235,020	136,828	-41.78%	193,322	
3139	STRS on behalf Non Instr					202,637		-100.00%						189,256		-100.00%		
	3100 - Subtotal					2,899,928	2,060,762	-28.94%						650,797	359,731	-44.72%	2,420,493	
3210	PERS-Acad Inst & Instrl Aides(Dir)					46,944	22,673	-51.70%										22,673
3220	PERS - Clss Mgt Non-Educational Adm					186,926	276,977	48.17%						117,734	86,958	-26.14%	363,934	
3221	PERS - Clss Emp					487,653	634,008	30.01%						324,104	307,635	-5.08%	941,643	
3221T	PERS - Clss Emp Temp					7,047		-100.00%										
3222	PERS - Conf Emp Non-Mgt					19,702	19,240	-2.35%										19,240
3240	PERS - Ed Adm - Cont					118,053	127,039	7.61%						56,114	66,948	19.31%	193,987	

PORTERVILLE COLLEGE
2023-24 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
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3200 - Subtotal					866,326	1,079,937	24.66%				497,952	461,541	-7.31%	1,541,477
3310 OASDHI-Acad Inst & Instl Aides(Dir)					112,221	115,145	2.61%				13,233	12,601	-4.78%	127,746
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp					30,410	34,648	13.94%				320	8,904	2,684.79%	43,552
3320 OASDHI - Ciss Mgt Non-Ed Admin					57,474	80,305	39.72%				36,610	26,265	-28.26%	106,570
3321 OASDHI - Ciss Emp					147,865	182,586	23.48%				98,005	88,492	-9.71%	271,077
3321T OASDHI - Ciss Emp Temp					3,729	7,046	88.94%				4,971	4,705	-5.35%	11,751
3322 OASDHI - Conf Emp - Non Mgt					5,941	5,517	-7.14%							5,517
3340 OASDHI - Educational Admin - Cont					46,734	47,823	2.33%				18,304	20,242	10.59%	68,065
3341T OASDHI - Oth Acad Emp Non-Inst Temp					3,952	4,289	8.52%				18,379	10,387	-43.48%	14,676
3300 - Subtotal					408,325	477,358	16.91%				189,822	171,595	-9.60%	648,953
3410 H&W-Acad Inst & Instl Aides(Dir)					1,317,081	1,364,889	3.63%				174,259	158,302	-9.16%	1,523,190
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					135,776	148,104	9.08%				17,496	16,641	-4.89%	164,745
3420 H&W - Ciss Mgt(Non-Educ Admin)					131,001	200,569	53.10%				117,799	90,412	-23.25%	290,981
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					15,941	21,547	35.17%				10,595	8,187	-22.72%	29,734
3421 H&W - Ciss Emp					719,389	886,869	23.28%				444,997	429,405	-3.50%	1,316,274
3421RC OPEB ARC-Ciss Emp					37,286	46,197	23.90%				25,039	22,600	-9.74%	68,797
3422 H&W - Conf Emp - Non Mgt					20,310	20,784	2.33%							20,784
3422RC OPEB ARC-Conf Emp Non Mgt					1,522	1,413	-7.14%							1,413
3440 H&W - Educational Admin - Cont					157,607	161,287	2.33%				50,573	51,753	2.33%	213,040
3440RC OPEB ARC-EducAdmin-Cont					24,174	24,738	2.33%				6,205	6,333	2.05%	31,071
3400 - Subtotal					2,560,087	2,876,398	12.36%				846,963	783,632	-7.48%	3,660,030
3510 SUI-Acad Inst & Instl Aides(Dir)					34,741	3,789	-89.09%				4,563	435	-90.48%	4,223
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					10,486	1,195	-88.61%				110	307	178.49%	1,502
3520 SUI-Ciss Mgt Non-Educational Admin					4,066	550	-86.48%				2,703	209	-92.27%	759
3521 SUI - Ciss Emp					9,893	1,216	-87.71%				6,483	586	-90.96%	1,802
3521T SUI - Ciss Emp Temp					709	772	8.91%				1,262	119	-90.53%	891
3522 SUI - Conf Emp - Non Mgt					388	36	-90.71%							36
3540 SUI - Educational Admin - Cont					6,167	631	-89.77%				1,583	162	-89.79%	793
3541T SUI - Oth Acad Emp - Non Instl temp					1,363	148	-89.15%				5,622	358	-93.63%	506
3500 - Subtotal					67,813	8,336	-87.71%				22,325	2,176	-90.25%	10,512
3610 WC-Acad Inst & Instl Aides(Dir)					74,067	80,778	9.06%				9,279	9,264	-4.78%	90,042
3610T WC-Acad Inst & Instl Aide(Dir) Temp					24,403	26,909	10.27%				861	6,898	701.18%	33,807
3620 WC - Ciss Mgt Non-Educational Admin					8,670	11,719	35.17%				5,762	4,453	-22.72%	16,172
3621 WC - Ciss Emp					21,093	25,917	22.87%				13,821	12,499	-9.56%	38,416
3621T WC - Ciss Emp Temp					1,756	4,037	129.89%				7,681	5,685	-25.99%	9,722
3622 WC - Conf Emp - Non Mgt					828	769	-7.14%							769
3640 WC - Educational Administrators					13,147	13,454	2.33%				3,375	3,444	2.05%	16,899
3641T WC-Oth Acad Emp - Non Instr Temp					2,905	3,153	8.52%				13,333	7,637	-42.73%	10,790
3600 - Subtotal					146,870	166,736	13.53%				54,562	49,880	-8.58%	216,615
3710 DefBen-Acad Inst & Instl Aides(Dir)					562	810	44.26%				540	759	40.74%	1,570
3710T DefBen-Acad Inst/Instl AidesDir)Tmp					4,498	8,151	81.19%				595	17,480	2,836.09%	25,631
3721 DefBen - Ciss Emp					1,526	2,085	36.58%				514	741	44.26%	2,826
3721T DefBen - Ciss Emp Temp					3,364	12,348	267.10%				6,711	8,320	23.99%	20,668
3700 - Subtotal					9,950	23,394	135.11%				8,359	27,301	226.59%	50,695
3910 OTHBEN-Acad Inst & Instr Aide(Dir)					41,994	42,626	1.50%				5,619	4,999	-11.05%	47,625
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					4,214	6,305	49.61%				3,790	2,842	-25.00%	9,148
3921 OTHBEN - Ciss Emp					19,029	23,526	23.63%				12,647	11,415	-9.74%	34,941
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3940 OTHBEN - Educational Administrators					5,070	5,070					1,627	1,627		6,697
3999 Benefit Suspense					87		-100.00%							
3900 - Subtotal					71,049	78,181	10.04%				23,683	20,883	-11.82%	99,064
3000 - Total					7,030,348	6,771,100	-3.69%				2,294,465	1,876,739	-18.21%	8,647,839
4211 Non-Library/Magazines/Bks/Prdcls					2,914	4,900	68.15%				38,544	30,000	-22.17%	34,900

PORTERVILLE COLLEGE
2023-24 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	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
4200 - Subtotal					2,914	4,900	68.15%				38,544	30,000	-22.17%	34,900
4310 Inst Supplies & Materials											308,064	320,319	3.98%	320,319
4312 All Computer Software					1,000	1,000								1,000
4313 Non-Inst Supplies & Materials					200,607	196,868	-1.86%				350,180	358,325	2.33%	555,193
4314 Paper					15,000	12,000	-20.00%							12,000
4317 Outreach Materials											408	2,000	390.20%	2,000
4320 Vehicle Supplies - Parts					7,000	7,000								7,000
4321 Fuel - Lubricants					20,000	20,000								20,000
4300 - Subtotal					243,607	236,868	-2.77%				658,652	680,644	3.34%	917,512
4400 Food - Non Travel Non Cafeteria					500	500								500
4400 - Subtotal					500	500	0.00%							500
4000 - Total					247,021	242,268	-1.92%				697,196	710,644	1.93%	952,912
5107 Athletic Officials					44,250	43,250	-2.26%							43,250
5118 Cont Security Services					15,100	15,100					30,000	32,000	6.67%	47,100
5119 Oth Non-Inst Consulting Services					66,500	41,500	-37.59%				61,393	31,000	-49.51%	72,500
5150 Cont Instruction					100,000	180,000	80.00%							180,000
5151 Guest Lecturers/Performers						5,000					12,094	42,000	247.27%	47,000
5159 Oth Instructional Consulting Servs					120,100	180,100	49.96%				7,074	5,756	-18.63%	185,856
5100 - Subtotal					345,950	464,950	34.40%				110,561	110,756	0.18%	575,706
5209 Non-Employee Travel					6,500		-100.00%					1,000		1,000
5212 Student Travel					100,700	114,500	13.70%				13,000	60,240	363.39%	174,740
5220 Employee Travel					96,989	103,600	6.82%				277,096	322,979	16.56%	426,579
5221 (Local) Online Training/Webinar					1,250	1,200	-4.00%				28,108	37,500	33.41%	38,700
5230 Food/Meetings					17,131	21,981	28.31%				96,136	144,228	50.02%	166,209
5200 - Subtotal					222,570	241,281	8.41%				414,340	565,947	36.59%	807,228
5300 Institutional Dues/Memberships					60,361	51,550	-14.60%				50,228	15,685	-68.77%	67,235
5300 - Subtotal					60,361	51,550	-14.60%				50,228	15,685	-68.77%	67,235
5501 Laundry Service					23,500	22,400	-4.68%							22,400
5520 Natural Gas/LPG					47,000	180,000	282.98%							180,000
5530 Light - Electricity					325,000	335,000	3.08%							335,000
5540 Water - Sanitation					81,000	90,000	11.11%							90,000
5550 Disposal Services					18,000	18,000								18,000
5560 Hazardous Waste Disposal					6,150	6,150								6,150
5570 Pest Control					6,000	6,000								6,000
5581 Telephone Services					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 Short Term Rental-Veh & Equip					23,727	25,477	7.38%					8,000		33,477
5603 Rental of Facilities											2,500		-100.00%	
5608 Oper/Lease Cntrcts-ie Cars-Copiers					12,800	10,300	-19.53%							10,300
5650 Software Licensing/Maintenance Svcs					122,400	171,050	39.75%				419,508	443,224	5.65%	614,274
5651 Internet Access					1,050	51,100	4,766.67%				218,468	3,000	-98.63%	54,100
5681 Grounds Maintenance					50,000	50,000								50,000
5683 Building Maintenance					56,000	56,000					240,000		-100.00%	56,000
5684 Vehicle Repairs & Maintenance					13,000	13,000								13,000
5685 Computer Hardware Maint Agreements					28,000	28,000								28,000
5686 Oth Equipment Maint Agreements					25,000	40,000	60.00%							40,000
5690 Other Maintenance/Repairs					42,000	37,250	-11.31%				10,000		-100.00%	37,250
5691 Other Maintenance Contracts					74,420	86,420	16.12%				920	3,030	229.35%	89,450
5600 - Subtotal					448,397	568,597	26.81%				891,395	457,254	-48.70%	1,025,851
5790 Other Professional Fees						5,000								5,000
5700 - Subtotal						5,000								5,000
5810 Fingerprinting Services					500	100	-80.00%					2,000		2,100
5820 Postage/Express Overnight Svcs					18,811	18,830	0.10%				8,800	10,717	21.78%	29,547

PORTERVILLE COLLEGE
2023-24 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	
	2023	2024	2023	2024	Budget	Budget		Budget	Budget		Budget	Budget		2023-24	
				2022-23	2023-24			2022-23	2023-24		2022-23	2023-24		2023-24	
5830											1,200	1,200		1,200	
5835					252,000	252,000								252,000	
5860					32,350	34,000	5.10%				201,588	108,000	-46.43%	142,000	
5861					6,300	6,300					50,223	38,000	-24.34%	44,300	
5880					950	1,050	10.53%				300	300		1,350	
5890					26,850	26,250	-2.23%				372,042	296,301	-20.36%	322,551	
5896											550,000		-100.00%		
5899						134,472					3,865,770	2,760,977	-28.58%	2,895,450	
					337,761	473,002	40.04%				5,049,924	3,217,495	-36.29%	3,690,497	
5911					-37,000		-100.00%				311,040	75,286	-75.80%	75,286	
5912											161,297		-100.00%		
5999															
					-37,000		-100.00%				472,337	75,286	-84.06%	75,286	
					1,900,190	2,488,430	30.96%				6,998,385	4,442,424	-36.52%	6,930,854	
6120						950,000					531,732		-100.00%	950,000	
						950,000					531,732		-100.00%	950,000	
6214					1,150	1,150								1,150	
					1,150	1,150	0.00%							1,150	
6310											21,700	25,700	18.43%	25,700	
6311					5,000	5,000								5,000	
					5,000	5,000	0.00%				21,700	25,700	18.43%	30,700	
6412					77,150	77,126	-0.03%				431,982	18,688	-95.67%	95,814	
6412FA					20,000		-100.00%				689,925	10,000	-98.55%	10,000	
6413LP					29,000	30,000	3.45%							30,000	
6414					2,327	2,300	-1.16%				120,319		-100.00%	2,300	
6414FA						15,000						199,033		214,033	
6419					18,900	13,900	-26.46%				116,160	297,510	156.12%	311,410	
6419FA					6,543	6,543					30,341	125,000	311.99%	131,543	
					153,920	144,869	-5.88%				1,388,726	650,231	-53.18%	795,100	
					160,070	1,101,019	587.84%				1,942,158	675,931	-65.20%	1,776,950	
7110					150,000	150,000								150,000	
					150,000	150,000	0.00%							150,000	
7201					4,764,314	4,684,084	-1.68%							4,684,084	
					4,764,314	4,684,084	-1.68%							4,684,084	
7312					562,500		-100.00%								
					562,500		-100.00%								
7501											1,624,099	708,601	-56.37%	708,601	
											1,624,099	708,601	-56.37%	708,601	
7602											1,032,389	315,643	-69.43%	315,643	
7603											226,244	238,394	5.37%	238,394	
											1,258,633	554,037	-55.98%	554,037	
7910					11,460,328	10,746,023	-6.23%							10,746,023	
					11,460,328	10,746,023	-6.23%							10,746,023	
					16,937,143	15,580,107	-8.01%					2,882,732	1,262,638	-56.20%	16,842,744
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					41,005,363	42,305,062	3.17%				20,228,106	13,852,367	-31.52%	56,157,429	

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 36,500 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.

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)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
1214 Educational Administrators - Cont	5.50	5.20	1.35	2.35	1,052,367	1,191,009	13.17%				190,465	367,994	93.21%	1,559,004
1251 Acad Non-Inst Cont	1.80	1.74			232,516	242,753	4.40%							242,753
1200 - Subtotal					1,284,883	1,433,763	11.59%				190,465	367,994	93.21%	1,801,757
1340 Acad Emp-Inst Non-Cont Stipend/Othr												25,000		25,000
1300 - Subtotal												25,000		25,000
1419 Acad Emp - Non-Inst Non Cont						150,000								150,000
1400 - Subtotal						150,000								150,000
1997 Certificated Step/Course Increase						1,639								1,639
1900 - Subtotal						1,639								1,639
1000 - Total					1,284,883	1,585,402	23.39%				190,465	392,994	106.33%	1,978,396
2110 Class Mgt(NonEd)	34.00	35.00	6.00	11.00	4,131,412	4,180,390	1.19%	356,687	359,517	0.79%	554,672	1,003,397	80.90%	5,543,304
2190 Conf Employee - Non Mgt	7.00	7.00			579,784	591,787	2.07%							591,787
2191 Class Non-Inst Emp Reg Salary Sched	62.98	74.25	3.00	6.08	4,534,613	5,295,454	16.78%	125,352	139,767	11.50%	147,979	339,468	129.40%	5,774,689
2100 - Subtotal					9,245,809	10,067,631	8.89%	482,039	499,284	3.58%	702,651	1,342,865	91.11%	11,909,780
2311 Admin Non-Inst Prof Expt					60,000	60,000								60,000
2392 Non-Inst Students					23,000	23,000		30,000	14,500	-51.67%				37,500
2393 Class Non-Inst Overtime					16,350	55,400	238.84%							55,400
2394 Non-Admin Non-Inst Prof Expt						45,656		181,100	33,000	-81.78%	1,188,031	38,000	-96.80%	116,656
2399 Cls Oth - Temp					38,000	47,000	23.68%							47,000
2300 - Subtotal					137,350	231,056	68.22%	211,100	47,500	-77.50%	1,188,031	38,000	-96.80%	316,556
2412 Direct Inst Prof Expt									44,000			53,000		97,000
2400 - Subtotal									44,000			53,000		97,000
2999 Salary Budget Control					2,623,854	312,937	-88.07%					-6,243	-100.00%	312,937
2900 - Subtotal					2,623,854	312,937	-88.07%					-6,243	-100.00%	312,937
2000 - Total					12,007,013	10,611,624	-11.62%	693,139	590,784	-14.77%	1,884,438	1,433,865	-23.91%	12,636,273
3110 STRS-Acad Inst & Instl Aides(Dir)					44,411	46,366	4.40%							46,366
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp												4,775		4,775
3120 STRS - Class Mgt Non-Ed Admin					85,344	43,725	-48.77%		22,160			8,859		74,745
3130 STRS - Ed Administrators - Cont					86,400	153,034	77.12%				4,777	29,222	511.69%	182,255
3131T STRS - Oth Acad Emp Non-Inst Temp						28,650								28,650
3139 STRS on behalf Non Instr					103,931		-100.00%				8,805		-100.00%	
3100 - Subtotal					320,085	271,776	-15.09%		22,160		13,582	42,856	215.52%	336,792
3220 PERS - Class Mgt Non-Educational Adm					983,667	1,047,526	6.49%	90,492	64,964	-28.21%	140,720	255,332	81.45%	1,367,822
3221 PERS - Class Emp					1,150,431	1,412,827	22.81%	26,731	37,290	39.50%	37,542	90,570	141.25%	1,540,687
3221T PERS - Class Emp Temp					4,267		-100.00%							
3222 PERS - Conf Emp Non-Mgt					147,091	157,889	7.34%							157,889
3240 PERS - Ed Adm - Cont					96,942	103,995	7.27%				41,976	57,362	36.66%	161,357
3200 - Subtotal					2,382,399	2,722,237	14.26%	117,223	102,254	-12.77%	220,238	403,264	83.10%	3,227,755
3310 OASDHI-Acad Inst & Instl Aides(Dir)					3,371	3,520	4.40%		290	-100.00%				3,520
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp									638			1,131		1,769
3320 OASDHI - Class Mgt Non-Ed Admin					303,457	304,044	0.19%	27,287	20,310	-25.57%	42,432	73,884	74.12%	398,238
3321 OASDHI - Class Emp					346,898	405,102	16.78%	8,060	10,692	32.65%	11,320	25,969	129.40%	441,764
3321T OASDHI - Class Emp Temp					2,672	6,174	131.08%	2,626	479	-81.78%	17,226	551	-96.80%	7,203
3322 OASDHI - Conf Emp - Non Mgt					44,353	45,272	2.07%							45,272
3340 OASDHI - Educational Admin - Cont					35,791	41,436	15.77%				13,020	18,666	43.37%	60,102
3341T OASDHI - Oth Acad Emp Non-Inst Temp						2,175								2,175
3300 - Subtotal					736,542	807,723	9.66%	38,263	32,118	-16.06%	83,999	120,202	43.10%	960,043
3410 H&W-Acad Inst & Instl Aides(Dir)					36,473	36,049	-1.16%							36,049
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					4,557	4,758	4.40%							4,758
3420 H&W - Class Mgt(Non-Educ Admin)					790,718	810,590	2.51%	60,931	62,353	2.33%	121,861	207,844	70.56%	1,080,787
3420RC OPEB ARC-Class Mgt(Non-EducAdmin)					85,247	81,936	-3.88%	6,991	7,047	0.79%	10,872	19,667	80.90%	108,649
3421 H&W - Class Emp					1,228,770	1,491,278	21.36%	40,620	57,157	40.71%	60,931	126,369	107.40%	1,674,804
3421RC OPEB ARC-Class Emp					88,878	103,791	16.78%	2,065	2,739	32.65%	2,900	6,654	129.40%	113,184
3422 H&W - Conf Emp - Non Mgt					142,172	145,491	2.33%							145,491
3422RC OPEB ARC-Conf Emp Non Mgt					11,364	11,599	2.07%							11,599
3440 H&W - Educational Admin - Cont					91,085	108,079	18.66%				27,419	48,843	78.14%	156,922

DISTRICT OFFICE
2023-24 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	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3440RC OPEB ARC-EducAdmin-Cont					16,356	23,344	42.73%				3,733	7,213	93.21%	30,556
3400 - Subtotal					2,495,619	2,816,914	12.87%	110,607	129,296	16.90%	227,716	416,589	82.94%	3,362,799
3510 SUI-Acad Inst & Instl Aides(Dir)					1,163	121	-89.56%	100		-100.00%				121
3510T SUI-Acad Inst/Instl Aides(Dir) Temp									22			39		61
3520 SUI-Class Mgt Non-Educational Admin					21,747	2,090	-90.39%	1,783	180	-89.92%	2,773	502	-81.91%	2,772
3521 SUI - Class Emp					22,673	2,648	-88.32%	527	70	-86.73%	740	170	-77.06%	2,887
3521T SUI - Class 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	5,920	-88.88%	3,316	288	-91.31%	10,406	913	-91.22%	7,122
3610 WC-Acad Inst & Instl Aides(Dir)					2,479	2,588	4.40%	213		-100.00%				2,588
3610T WC-Acad Inst & Instl Aide(Dir) Temp									469			831		1,301
3620 WC - Class Mgt Non-Educational Admin					46,263	44,563	-3.68%	3,802	3,832	0.79%	5,913	10,696	80.90%	59,092
3621 WC - Class Emp					48,339	56,450	16.78%	1,123	1,490	32.65%	1,577	3,619	129.40%	61,558
3621T WC - Class 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	6,308	2.07%							6,308
3640 WC - Educational Administrators					8,996	12,696	41.14%				2,030	3,923	93.21%	16,619
3641T WC-Oth Acad Emp - Non Instr Temp						1,599								1,599
3600 - Subtotal					113,721	126,463	11.20%	7,389	6,298	-14.77%	21,639	19,474	-10.00%	152,235
3710 DefBen-Acad Inst & Instl Aides(Dir)								540		-100.00%				
3710T DefBen-Acad Inst/Instl Aides(Dir)Tnp									1,672			2,014		3,686
3721T DefBen - Class 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-Class Mgt(Non-Educ Admin)					21,089	21,089		1,960	1,960		3,920	7,248	84.88%	30,297
3921 OTHBEN - Class Emp					45,793	53,145	16.06%	1,043	1,384	32.65%	1,465	3,361	129.40%	57,890
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 Suspende					20,573	1,628	-92.08%							1,628
3900 - Subtotal					96,090	84,972	-11.57%	3,003	3,344	11.34%	6,268	12,144	93.76%	100,460
3000 - Total					6,200,328	6,841,077	10.33%	285,230	298,685	4.72%	615,924	1,018,900	65.43%	8,158,662
4211 Non-Library/Magazines/Bks/Prcdls					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	74,500	-32.36%	248,876	45,000	-81.92%	119,950
4312 All Computer Software					1,250	1,250								1,250
4313 Non-Inst Supplies & Materials					101,450	104,330	2.84%	19,605	17,000	-13.29%	273,565	95,519	-65.08%	216,849
4321 Fuel - Lubricants					5,500	5,500								5,500
4300 - Subtotal					110,100	111,530	1.30%	129,751	91,500	-29.48%	522,441	140,519	-73.10%	343,549
4000 - Total					127,200	123,636	-2.80%	129,751	91,500	-29.48%	522,441	140,519	-73.10%	355,655
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	2,300,733	8.24%	68,000	13,000	-80.88%	57,864,744	80,677,285	39.42%	82,991,018
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	15,000	-69.47%				15,000
5100 - Subtotal					2,234,040	2,434,303	8.96%	946,072	237,000	-74.95%	57,864,744	80,742,285	39.54%	83,413,588
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	506,310	9.82%	32,000	16,000	-50.00%	269,270	112,960	-58.05%	635,270
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	40,379	42.43%	15,000	5,500	-63.33%	111,454	50,000	-55.14%	95,879
5200 - Subtotal					563,900	625,264	10.88%	54,500	21,500	-60.55%	386,724	162,960	-57.86%	809,724
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

DISTRICT OFFICE

2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2022-23	GU001 Tentative Budget 2023-24	%	CE Adopted Budget 2022-23	CE Tentative Budget 2023-24	%	Restricted Adopted Budget 2022-23	Restricted Tentative Budget 2023-24	%	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
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
5540 Water - Sanitation					9,000	9,000								9,000
5550 Disposal Services					4,500	5,820	29.33%							5,820
5560 Hazardous Waste Disposal					5,000	5,000								5,000
5570 Pest Control					2,500	2,500								2,500
5581 Telephone Services					20,000	20,000		1,500	500	-66.67%				20,500
5583 Data Communication Services					228,655	242,915	6.24%							242,915
5590 Other Utilities					11,700	10,000	-14.53%							10,000
5500 - Subtotal					416,193	430,234	3.37%	1,500	500	-66.67%				430,734
5602 Short Term Rental-Veh & Equip								1,000		-100.00%				
5603 Rental of Facilities								500	15,000	-36.67%	80,000	33,750	-57.81%	43,750
5608 Oper/Lease Cntrcts-ie Cars-Copiers								4,852						4,852
5650 Software Licensing/Maintenance Svcs					2,242,735	2,062,010	-8.06%	13,500	4,575	-66.11%	250,000		-100.00%	2,066,585
5651 Internet Access					500	500								500
5652 IT Cloud Services					1,935,773	2,845,437	46.99%							2,845,437
5671 Equip Maint Agreements					4,500	5,000	11.11%	2,000	500	-75.00%				5,500
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					60,000	60,000								60,000
5684 Vehicle Repairs & Maintenance					8,000	8,000								8,000
5685 Computer Hardware Maint Agreements					342,309	382,325	11.69%							382,325
5686 Oth Equipment Maint Agreements					76,650	77,983	1.74%							77,983
5690 Other Maintenance/Repairs					1,000	1,000			500					1,500
5691 Other Maintenance Contracts					9,600	9,600								9,600
5600 - Subtotal					4,691,067	5,467,208	16.55%	31,500	15,075	-52.14%	330,000	33,750	-89.77%	5,516,033
5700 Annual Fiscal Audit					132,000	135,000	2.27%							135,000
5720 Trustee Election					150,000	150,000								150,000
5731 Attorney Fees - Oth					250,500	300,500	19.96%							300,500
5790 Other Professional Fees					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 Fingerprinting Services					60,000	60,000								60,000
5813 Physical Examinations/Tests					46,000	46,000								46,000
5820 Postage/Express Overnight Svcs					51,900	52,720	1.58%	11,500	6,750	-41.30%				59,470
5830 Bank Charges					185,000	150,000	-18.92%							150,000
5831 Credit Card Expense					2,000	4,000	100.00%	3,500	2,750	-21.43%				6,750
5860 General Advertising Services					130,500	134,556	3.11%	25,905	8,872	-65.75%				143,428
5861 Printing/Duplicating Service					9,800	9,870	0.71%	8,500	1,000	-88.24%				10,870
5862 Sponsorships								1,000	1,000					1,000
5880 Taxes - Licenses & Permits					40,750	40,750								40,750
5890 Other Services & Expenses					805,800	801,752	-0.50%	10,000		-100.00%	9,370		-100.00%	801,752
5899 Contingencies Account - Budget Only								18,866		-100.00%	92,184	146,995	59.46%	146,995
5800 - Subtotal					1,331,750	1,299,648	-2.41%	79,271	20,372	-74.30%	101,554	146,995	44.74%	1,467,014
5911 Indirect Cost(Reimbursement)								11,430		-100.00%	40,000		-100.00%	
5912 Out - Indirect Cost(Expense)											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	12,571,339	12.18%	1,131,807	296,147	-73.83%	58,847,482	82,037,041	39.41%	94,904,527
6120 Site Improvement					30,000	15,000	-50.00%							15,000
6100 - Subtotal					30,000	15,000	-50.00%							15,000
6412 Computer/Technology Equipment					146,700	155,682	6.12%	16,000	2,000	-87.50%	194,247	108,246	-44.27%	265,928
6412FA Computer/Tech Equipment					940,000	1,021,300	8.65%	15,000		-100.00%				1,021,300
6414 Furniture					13,800	10,000	-27.54%	15,000	500	-96.67%				10,500
6419 Other Equipment					10,000	11,004	10.04%				14,500		-100.00%	11,004
6424 Furniture											4,126		-100.00%	

DISTRICT OFFICE

2023-24 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	2023-24
					Budget	Budget		Budget	Budget					
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
6400 - Subtotal					1,110,500	1,197,986	7.88%	46,000	2,500	-94.57%	212,873	108,246	-49.15%	1,308,732
6000 - Total					1,140,500	1,212,986	6.36%	46,000	2,500	-94.57%	212,873	108,246	-49.15%	1,323,732
7110 Debt Reduction					1,321,412	1,476,350	11.73%							1,476,350
7111 Debt Interest & Other Charges					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 Intrafund Transfers Out					377,462	3,459,947	816.63%							3,459,947
7205 Intrafund Transfers In					-41,238,009	-39,385,263	-4.49%							-39,385,263
7200 - Subtotal					-40,860,547	-35,925,316	-12.08%							-35,925,316
7312 Interfund Transfers - Out					13,663,724	1,255,000	-90.82%							1,255,000
7300 - Subtotal					13,663,724	1,255,000	-90.82%							1,255,000
7910 Unrestricted					43,595,182	45,961,764	5.43%	259,816		-100.00%	20,856		-100.00%	45,961,764
7900 - Subtotal					43,595,182	45,961,764	5.43%	259,816		-100.00%	20,856		-100.00%	45,961,764
7000 - Total					22,194,517	17,087,186	-23.01%	259,816		-100.00%	20,856		-100.00%	17,087,186
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					54,161,020	50,033,250	-7.62%	2,545,743	1,279,615	-49.74%	62,294,479	85,131,565	36.66%	136,444,431

Kern Community College District										Draft	5/8/2023
2023-24 GU001 District Operations Budget Variance											
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	Facilities	IT	Human Resources	Legal	District Operations	TOTAL	
Projected 2023-24 -- Salary & Benefits	637,947	813,882	1,463,484	3,629,955	364,458	6,332,112	4,045,629	419,560	897,016	18,604,042	
2022-23 Adopted Budget -- Salary & Benefits	615,026	807,125	1,054,226	5,027,918	394,716	6,241,071	3,821,410	490,606	409,762	18,861,860	
Variance Increase/(Decrease)	22,921	6,757	409,259	(1,397,963)	(30,258)	91,041	224,219	(71,046)	487,255	(257,817)	
Primary Variances											
Salary Step and Column and Other Changes	9,746	9,473	(17,994)	11,631	8,310	123,572	(163,095)	(63,172)	(36,726)	(118,254)	
Increase in Health Benefits	14,831	7,879	52,679	21,939	5,562	85,896	92,506	3,708	45,727	330,726	
PERS Rate (Increase of 5.163%)	-	9,203	82,582	11,535	5,778	83,726	29,135	(10,124)	24,903	236,739	
Unemployment Rate (Decrease of 90.00%)	(1,656)	(1,836)	(2,662)	(8,707)	(732)	(16,954)	(9,689)	(1,458)	(868)	(44,561)	
	22,921	24,719	114,605	36,398	18,919	276,240	(51,143)	(71,046)	33,037	404,650	
Position Additions:										1,584,525	
Accounting Technician II (Included in Compliance Positions FY23)				85,983							
Purchase Coordinator/Analyst (Included in Compliance Positions FY23)				117,572							
Manager (Included in Compliance Positions FY23)				145,793							
Human Resources Technician							94,550				
Administrative Assistant (x4)			304,737						104,244		
Payroll Specialist							102,208				
Associate Vice Chancellor - Planning and Ed Technology			76,499								
Vice Chancellor, Economic & Workforce Dev (Title Change)			58,585								
Deputy Chancellor									349,974		
Assistant Director, Human Resources							162,343				
IR Analyst I (Instead of IR Analyst II from FY23)		(17,962)									
Positions Not Budgeted:										(928,186)	
Database Administrator II						(194,284)					
Data Warehouse Administrator						(185,901)					
Executive Director, Risk Assessment							(210,221)				
Interim Associate Vice Chancellor (x2)			(145,166)								
Systems Administrator (new in FY23)						(143,436)					
Executive Director, Facilities (new in FY23)					(49,177)						
Position Shifts from Categorical/Grants										135,834	
Enterprise Resource Planning Analyst I						135,834					
Other										(1,454,640)	
Enterprise Resource Planning Analyst II						187,410					
Data Warehouse Developer						141,658					
Business Analyst						(126,481)	126,481				
Compliance Positions Budget				(1,017,088)							
Anticipated Breakage				500,000							
1% Off Schedule District-wide				(1,266,621)							
Variance Increase/(Decrease)	22,921	6,757	409,259	(1,397,963)	(30,258)	91,041	224,219	(71,046)	487,255	(257,817)	

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 Tentative Budget (including proposed rollover)	641,953	62,914	427,449	9,603,198	424,868	8,302,860	1,660,023	450,200	197,755	21,771,220
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)	80,253	3,314	93,299	(12,129,584)	868	1,406,306	96,615	(256,300)	15,855	(10,689,375)
One Time Expenses (District-wide Reserve)						(990,000)				(990,000)
Requests Net of One Time from Reserve	641,953	62,914	427,449	9,603,198	424,868	7,312,860	1,660,023	450,200	197,755	20,781,220
	Variances See Attached Worksheet Detail									
Total Proposed 2023-24 DO Tentative Budget	1,279,900	876,796	1,890,933	13,233,153	789,326	14,634,972	5,705,651	869,760	1,094,772	40,375,263
Net Change (includes Carryover)	103,174	10,071	502,558	(13,527,548)	(29,391)	1,497,346	320,833	(327,346)	503,110	(10,947,192)

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	Tentative Budget 2023-24	Difference	% Difference
8884AA	Student Cards	210,000	250,000	6,000	4,000	254,000	44,000	20.95%
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	8,314			8,314	3,236	63.73%
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	405			405	158	64.00%
3621T	WC - Clss Emp Temp	204	1,599			1,599	1,395	683.82%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	163	261			261	98	60.00%
3000 - Total		13,920	24,401			24,401	10,481	
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	10,000			10,000	(30,000)	-75.00%
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%
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%

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

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Tentative Budget 2023-24	Difference	% Difference
5890 Other Services & Expenses	8,000	1,000			1,000	(7,000)	-87.50%
5000 - Total	113,500	32,565	3,000	1,000	36,565	(76,935)	
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	160		206	145	236.18%
3000 - Total	61	46	160		206	145	
4313 Non-Inst Supplies & Materials	3,989	154		1,000	1,154	(2,835)	-71.06%
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		16,185		16,185	(8,607)	-34.72%
5000 - Total	44,742		26,185	2,000	28,185	(16,557)	
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	Tentative 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	12,471			12,471	(2,762)	-18.13%
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	608			608	(134)	-18.00%
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	34,203			34,203	(7,053)	
4313	Non-Inst Supplies & Materials	22,760	2,747		10,000	12,747	(10,013)	-44.00%
4510	CoGS Food							
4000 - Total		22,760	2,747		10,000	12,747	(10,013)	
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							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							

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

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	Tentative Budget 2023-24	Difference	% Difference
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	0	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	Tentative Budget 2023-24	Difference	% Difference
8122AA	Federal Work Study	1,059,444	1,159,906	100,462	9.48%
8151AA	PELL	10,000,000	43,343,940	33,343,940	333.44%
8152AA	SEOG	1,149,884	1,141,758	(8,126)	-0.71%
8153AA	HEERF/COVID Relief	3,643,030		(3,643,030)	-100.00%
8155AB	Federal Direct Loans	3,000,000	4,000,000	1,000,000	33.33%
8190AB	Other		210,900	210,900	
8190PY	Other Prior Year		3,227,475	3,227,475	
8616AA	CAL Grant	5,638,169	7,922,948	2,284,779	40.52%
8629AI	AB19	999,824	835,857	(163,967)	-16.40%
8629AJ	CA Completion	4,945,561	5,296,090	350,529	7.09%
8629AK	Other State Financial Aid	1,089,029	661,739	(427,290)	-39.24%
8629PY	Other General Categorical Program PY		181,527	181,527	
8694AB	State Prior Year Carry Over		488,442	488,442	
8839AA	Other Contracts	1,000		(1,000)	-100.00%
8839AB	Outside Scholarships	10,593	4,760	(5,833)	-55.06%
8894AB	Local Prior Year Carry Over		200	200	
8989AB	Carry Over Funds - Budget Only	18,741	13,068	(5,672)	-30.27%
INCOME - Total		31,555,274	68,488,611	36,933,337	
1214	Educational Administrators - Cont		12,379	12,379	
1000 - Total			12,379	12,379	
2110	Clss Mgt(NonEd)		26,149	26,149	
2191	Clss Non-Instr Emp Reg Salary Sched	75,967	83,066	7,099	9.35%
2392	Non-Inst Students	1,053,341	1,164,990	111,649	10.60%
2999	Salary Budget Control	24,850		(24,850)	-100.00%
2000 - Total		1,154,158	1,274,206	120,047	
3130	STRS - Ed Administrators - Cont		2,364	2,364	
3220	PERS - Clss Mgt Non-Educational Adm		6,977	6,977	
3221	PERS - Clss Emp	19,273	22,162	2,889	14.99%
3320	OASDHI - Clss Mgt Non-Ed Admin		2,000	2,000	
3321	OASDHI - Clss Emp	5,811	6,355	543	9.35%
3340	OASDHI - Educational Admin - Cont		180	180	
3420	H&W - Clss Mgt(Non-Educ Admin)		5,300	5,300	
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)		513	513	
3421	H&W - Clss Emp	27,744	30,470	2,726	9.83%

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% Difference
3421RC	OPEB ARC-Class Emp	1,489	1,628	139	9.34%
3440	H&W - Educational Admin - Cont		2,078	2,078	
3440RC	OPEB ARC-EducAdmin-Cont		243	243	
3520	SUI-Class Mgt Non-Educational Admin		13	13	
3521	SUI - Class Emp	380	42	(338)	-89.06%
3540	SUI - Educational Admin - Cont		6	6	
3620	WC - Class Mgt Non-Educational Admin		279	279	
3621	WC - Class Emp	810	885	76	9.35%
3621T	WC - Class Emp Temp	6,103	11,086	4,983	81.65%
3640	WC - Educational Administrators		132	132	
3920	OTHBEN-Class Mgt(Non-Educ Admin)		167	167	
3921	OTHBEN - Class Emp	752	822	70	9.35%
3940	OTHBEN - Educational Administrators		65	65	
3000 - Total		62,362	93,767	31,405	
4313	Non-Inst Supplies & Materials	10,000	8,000	(2,000)	-20.00%
4317	Outreach Materials		20,000	20,000	
4000 - Total		10,000	28,000	18,000	
5151	Guest Lecturers/Performers	5,000	1,500	(3,500)	-70.00%
5230	Food/Meetings	10,000	10,000		
5000 - Total		15,000	11,500	(3,500)	
7501	Student Fin Aid (Excludes Salaries)	10,495,367	10,883,843	388,475	3.70%
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	900,000	(249,884)	-21.73%
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	67,068,759	36,755,005	
EXPENDITURES - Total		31,555,274	68,488,611	36,933,337	
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	Tentative 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		2,725,576				2,725,576	2,725,576	
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	3,094,826		377,400		3,472,226	246,011	
2110 Clss Mgt(NonEd)	191,241	284,588				284,588	93,347	48.81%
2191 Clss Non-Instr Emp Reg Salary Sched	404,680	375,301			13,658	388,959	(15,721)	-3.88%
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	145,712				145,712	(93,651)	-39.12%
2000 - Total	1,015,284	1,173,601			13,658	1,187,259	171,975	
3220 PERS - Clss Mgt Non-Educational Adm	48,518	75,928				75,928	27,410	56.50%
3221 PERS - Clss Emp	97,271	100,130			3,644	103,774	6,503	6.69%
3320 OASDHI - Clss Mgt Non-Educ Admin	14,630	21,771				21,771	7,141	48.81%
3321 OASDHI - Clss Emp	29,331	28,711			1,045	29,755	424	1.45%
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	62,353				62,353	21,733	53.50%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	3,748	5,578				5,578	1,830	48.81%
3421 H&W - Clss Emp	187,870	207,844			5,196	213,040	25,170	13.40%
3421RC OPEB ARC-Clss Emp	6,877	7,356			268	7,624	746	10.85%
3520 SUI-Clss Mgt Non-Educational Admin	956	142				142	(814)	-85.12%
3521 SUI - Clss Emp	1,917	188			7	194	(1,723)	-89.86%
3521T SUI - Clss Emp Temp	900	184				184	(716)	-79.56%
3620 WC - Clss Mgt Non-Educational Admin	2,039	3,034				3,034	995	48.81%
3621 WC - Clss Emp	4,087	4,001			146	4,146	59	1.45%
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%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	1,307	1,960				1,960	653	50.00%
3921 OTHBEN - Clss Emp	3,474	3,715			135	3,851	377	10.85%

**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	Tentative Budget 2023-24	Difference	% Difference
3000 - Total	455,652	547,769			10,440	558,210	102,558	
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	24,099	3,472,226	246,011	
Ending Balance	0	24,099	0	0	(24,099)	0	0	

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% Difference
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		2,375,000	2,375,000	
8989AB	Carry Over Funds - Budget Only	7,807,186	72,441,883	64,634,696	827.89%
INCOME - Total		12,307,186	75,069,708	62,762,522	
5119	Oth Non-Inst Consulting Services	41,000	158,858	117,858	287.46%
5691	Other Maintenance Contracts	200,000		(200,000)	-100.00%
5860	General Advertising Services	508		(508)	-100.00%
5861	Printing/Duplicating Service	1,000		(1,000)	-100.00%
5899	Contigencies Account - Budget Only	179,500	2,479,500	2,300,000	1,281.34%
5000 - Total		422,008	2,638,358	2,216,350	
6120	Site Improvement	400,000		(400,000)	-100.00%
6210C	Buildings Construction - C	6,792,356	72,133,025	65,340,669	961.97%
6211	Buildings Architect	102,496	150,000	47,504	46.35%
6214	Buildings - Testing & Inspection	17,000		(17,000)	-100.00%
6412	Computer/Technology Equipment		75,000	75,000	
6000 - Total		7,311,853	72,358,025	65,046,173	
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	75,069,708	62,762,522	
Ending Balance		0	0	0	

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	3,108,146	4,636,926	1,528,780	49.19%
INCOME - Total		3,108,146	4,636,926	1,528,780	
2110	Clss Mgt(NonEd)	159,087	8,747	(150,340)	-94.50%
2191	Clss Non-Instr Emp Reg Salary Sched	28,187	1,425	(26,763)	-94.95%
2999	Salary Budget Control		770	770	
2000 - Total		187,274	10,942	(176,333)	
3220	PERS - Clss Mgt Non-Educational Adm	40,360	2,334	(38,027)	-94.22%
3221	PERS - Clss Emp	7,151	380	(6,771)	-94.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	12,170	669	(11,501)	-94.50%
3321	OASDHI - Clss Emp	2,156	109	(2,047)	-94.95%
3420	H&W - Clss Mgt(Non-Educ Admin)	24,372	1,455	(22,917)	-94.03%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	3,118	171	(2,947)	-94.50%
3421	H&W - Clss Emp	8,124	416	(7,708)	-94.88%
3421RC	OPEB ARC-Clss Emp	552	28	(525)	-94.94%
3520	SUI-Clss Mgt Non-Educational Admin	795	4	(791)	-99.45%
3521	SUI - Clss Emp	141	1	(140)	-99.49%
3620	WC - Clss Mgt Non-Educational Admin	1,696	93	(1,603)	-94.50%
3621	WC - Clss Emp	300	15	(285)	-94.95%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,504	73	(1,431)	-95.17%
3921	OTHBEN - Clss Emp	279	14	(265)	-94.95%
3000 - Total		102,721	5,762	(96,959)	
4313	Non-Inst Supplies & Materials	18	20	2	11.11%
4000 - Total		18	20	2	
5119	Oth Non-Inst Consulting Services	1,025,000	2,250	(1,022,750)	-99.78%
5220	Employee Travel	488	100	(388)	-79.51%
5230	Food/Meetings	20	20		
5300	Institutional Dues/Memberships	32	30	(2)	-6.25%
5650	Software Licensing/Maintenance Svcs	260	400	140	53.85%
5651	Internet Access	60	90	30	50.00%
5686	Oth Equipment Maint Agreements	36	60	24	66.67%
5860	General Advertising Services	180	240	60	33.33%
5861	Printing/Duplicating Service	30	30		
5890	Other Services & Expenses	150	100	(50)	-33.33%
5000 - Total		1,026,256	3,320	(1,022,936)	

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% Difference
6210C	Buildings Construction - C	1,606,599	4,616,482	3,009,884	187.35%
6211	Buildings Architect	22,500		(22,500)	-100.00%
6414	Furniture	14,616		(14,616)	-100.00%
6414FA	Furniture	132,322		(132,322)	-100.00%
6419	Other Equipment	15,840	400	(15,440)	-97.47%
6000 - Total		1,791,877	4,616,882	2,825,006	
EXPENDITURES - Total		3,108,146	4,636,926	1,528,780	
Ending Balance		0	0	0	

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

		Adopted Budget 2022-23	Tentative 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	Tentative 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	199,740,950	24,872,448	14.22%
INCOME - Total		176,620,816	199,740,950	23,120,134	
2110	Clss Mgt(NonEd)	636,348	865,926	229,578	36.08%
2191	Clss Non-Instr Emp Reg Salary Sched	112,750	141,058	28,308	25.11%
2999	Salary Budget Control	418,442	218,021	(200,421)	-47.90%
2000 - Total		1,167,540	1,225,005	57,465	
3220	PERS - Clss Mgt Non-Educational Adm	161,441	231,029	69,588	43.10%
3221	PERS - Clss Emp	28,605	37,634	9,030	31.57%
3320	OASDHI - Clss Mgt Non-Ed Admin	48,681	66,243	17,563	36.08%
3321	OASDHI - Clss Emp	8,625	10,791	2,166	25.11%
3420	H&W - Clss Mgt(Non-Educ Admin)	97,489	144,036	46,547	47.75%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	12,472	16,972	4,500	36.08%
3421	H&W - Clss Emp	32,496	41,153	8,657	26.64%
3421RC	OPEB ARC-Clss Emp	2,210	2,765	555	25.11%
3520	SUI-Clss Mgt Non-Educational Admin	3,182	433	(2,749)	-86.39%
3521	SUI - Clss Emp	564	71	(493)	-87.49%
3620	WC - Clss Mgt Non-Educational Admin	6,783	9,231	2,447	36.08%
3621	WC - Clss Emp	1,202	1,504	302	25.11%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	6,016	7,201	1,185	19.69%
3921	OTHBEN - Clss Emp	1,116	1,396	280	25.11%
3000 - Total		410,883	570,459	159,575	
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	222,750	(8,951,769)	-97.57%
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%
5603	Rental of Facilities	100,000		(100,000)	-100.00%
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	23,760	(15,535)	-39.53%

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% Difference
5861	Printing/Duplicating Service	61,958	2,970	(58,988)	-95.21%
5890	Other Services & Expenses	14,850	9,900	(4,950)	-33.33%
5000 - Total		9,482,483	328,680	(9,153,803)	
6210	Buildings Construction	68,104		(68,104)	-100.00%
6210C	Buildings Construction - C	154,307,071	197,575,226	43,268,155	28.04%
6211	Buildings Architect	5,557,886		(5,557,886)	-100.00%
6214	Buildings - Testing & Inspection	3,028,325		(3,028,325)	-100.00%
6414	Furniture	14,254		(14,254)	-100.00%
6419	Other Equipment	814,178	39,600	(774,578)	-95.14%
6419FA	Other Equipment	1,768,310		(1,768,310)	-100.00%
6000 - Total		165,558,128	197,614,826	32,056,698	
EXPENDITURES - Total		176,620,816	199,740,950	23,120,134	
Ending Balance		0	0	0	

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

		Adopted Budget 2022-23	Tentative Budget 2023-24	Difference	% 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	Tentative 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	Tentative 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	Tentative 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	Tentative Budget 2023-24	Difference	% Difference
8850AA 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 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

		Adopted Budget 2022-23	Tentative 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 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund**

		Adopted Budget 2022-23	Tentative 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	Tentative 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	552,676				552,676	67,265	13.86%
8190PY Other Prior Year	145,365	158,061				158,061	12,696	8.73%
8621AA Child Development	2,609,493	1,718,309	1,341,524			3,059,833	450,340	17.26%
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	3,791,530	1,437,322			5,228,852	827,210	
1419 Acad Emp - Non-Inst Non Cont		28,000				28,000	28,000	
1000 - Total		28,000				28,000	28,000	
2110 Clss Mgt(NonEd)	413,151	256,627	184,575			441,202	28,051	6.79%
2191 Clss Non-Inst Emp Reg Salary Sched	1,291,448	1,088,240	474,936			1,563,176	271,728	21.04%
2392 Non-Inst Students	532,465	91,000	125,000			216,000	(316,465)	-59.43%
2393 Class Non-Inst Overtime	12,000	20,000				20,000	8,000	66.67%
2394 Non-Admin Non-Inst 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		63,180				63,180	63,180	
2000 - Total	2,264,064	1,843,215	799,511			2,642,725	378,661	
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	21,470				21,470	(8,539)	-28.45%
3131T STRS - Oth Acad Emp Non-Inst Temp		5,348				5,348	5,348	
3220 PERS - Clss Mgt Non-Educational Adm	44,667	48,148				48,148	3,481	7.79%
3221 PERS - Clss Emp	224,965	209,377	111,847			321,224	96,259	42.79%
3320 OASDHI - Clss Mgt Non-Ed Admin	16,907	14,910	2,676			17,586	680	4.02%
3321 OASDHI - Clss Emp	73,691	64,435	33,851			98,286	24,595	33.38%
3321T OASDHI - Clss Emp Temp	1,136	6,230	218			6,448	5,312	467.85%
3341T OASDHI - Oth Acad Emp Non-Inst Temp		406				406	406	
3420 H&W - Clss Mgt(Non-Educ Admin)	101,551	62,353	41,569			103,922	2,371	2.33%
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	539,354	198,491			737,845	131,584	21.70%
3421RC OPEB ARC-Clss Emp	20,459	17,585	6,840			24,424	3,965	19.38%
3520 SUI-Clss Mgt Non-Educational Admin	2,066	128	92			221	(1,845)	-89.32%
3521 SUI - Clss Emp	6,453	544	227			771	(5,682)	-88.06%
3521T SUI - Clss Emp Temp	135	172	8			180	45	33.02%
3541T SUI - Oth Acad Emp - Non Instl temp		14				14	14	

**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	Tentative Budget 2023-24	Difference	% Difference
3620	WC - Clls Mgt Non-Educational Admin	4,404	2,736	1,968			4,703	299	6.79%
3621	WC - Clls Emp	13,758	11,601	4,831			16,432	2,674	19.44%
3621T	WC - Clls Emp Temp	5,776	4,639	1,492			6,131	355	6.14%
3641T	WC-Oth Acad Emp - Non Instr Temp		298				298	298	
3721	DefBen - Clls Emp	5,813	7,260	502			7,762	1,949	33.53%
3721T	DefBen - Clls Emp Temp	405	12,318	570			12,888	12,483	3,082.32%
3920	OTHBEN-Clls Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clls Emp	10,334	8,882	3,831			12,713	2,379	23.02%
3000 - Total		1,225,440	1,059,746	449,190			1,508,936	283,496	
4211	Non-Library/Magazines/Bks/Prcls	10,000	5,500				5,500	(4,500)	-45.00%
4310	Inst Supplies & Materials	136,958	51,232	751			51,983	(84,975)	-62.04%
4312	All Computer Software	3,500	3,500				3,500		
4313	Non-Inst Supplies & Materials	159,070	131,169	2,000			133,169	(25,901)	-16.28%
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	291,878	25,251			317,129	(104,899)	
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	Tentative 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	152,001				152,001	15,760	11.57%
6419FA Other Equipment		74,500				74,500	74,500	
6000 - Total	213,929	262,501				262,501	48,572	
EXPENDITURES - Total	4,401,643	3,791,530	1,437,322			5,228,852	827,210	
Ending Balance	0	0	0	0	0	0	0	

GANN LIMIT

**California Community Colleges
Gann Limit Worksheet
Budget Year 2023-24**

DISTRICT: KERN
 DATE: June 1, 2023

I. Appropriations Limit:			
A. Appropriations Limit		\$	<u>188,164,739</u>
B. Price Factor:	<u>1.0444</u>		
C. Population factor:			
1 2021-22	Second Period Actual FTES	<u>21,716.5800</u>	
2 2022-23	Second Period Actual FTES	<u>23,747.3600</u>	
	Population Change Factor	<u>1.0935</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)	\$	<u>214,893,804</u>
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility		<u>4,410,693</u>	
2 Temporary voter approved increases		<u> </u>	
3 Total adjustments - increase			<u>4,410,693</u>
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility		<u> </u>	
2 Temporary voter approved increases		<u> </u>	
3 Total adjustments - decrease			<u> </u>
G. Appropriations Limit		\$	<u>219,304,497</u>
II. Appropriations Subject to Limit			
A. State Aid ¹		\$	<u>145,913,462</u>
B. State Subventions ²		<u> </u>	
C. Local Property taxes		<u>71,020,882</u>	
D. Estimated excess Debt Service taxes		<u> </u>	
E. Estimated Parcel taxes, Square Foot taxes, etc.		<u> </u>	
F. Interest on proceeds of taxes		<u>2,370,153</u>	
G. Less: Costs for Unreimbursed Mandates ³		<u> </u>	
H. Appropriations Subject to Limit		\$	<u>219,304,497</u>

Please contact Jubilee Smallwood, jsmallwood@ccco.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.