



Kern Community College District

# 2023-24 Adopted Budget

September 9, 2023

**BAKERSFIELD  
COLLEGE**



**PORTERVILLE  
COLLEGE**



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# **EXECUTIVE SUMMARY**

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# EXECUTIVE SUMMARY

## 2023-24 ADOPTED BUDGET ASSUMPTIONS

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

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

## 2023-24 Highlights for California Community Colleges

### Apportionments

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

### Other Programs

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

### Capital Outlay

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

### Deferred Maintenance

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

## Categoricals

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

### 2023-24 Kern Community College District Adopted Budget

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

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



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

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

### **Revenue Assumptions**

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

### **Expenditure Assumptions**

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

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

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

# **ALLOCATION**

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

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

**KCCD**

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# KERN COMMUNITY COLLEGE DISTRICT

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

## **CALIFORNIA COMMUNITY COLLEGES MISSION**

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

## **KERN COMMUNITY COLLEGE DISTRICT**

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

## **MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT**

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



## **THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:**

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

## **VISION OF THE KERN COMMUNITY COLLEGE DISTRICT**

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

## **VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT**

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

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

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

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

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

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

## **STRATEGIC DIRECTIONS**

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

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

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

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Contract & Community Ed	Restricted	Unrestricted	Restricted	
															2023-24
8847C	Graphic Dept Internal Charges	4,000												4,000	
8850AA	Rentals & leases	12,000			15,000		5,000			20,638				32,000	20,638
8860AA	Interest and Investment Income											2,370,153		2,370,153	
8872BA	Community Service Classes		329,865			7,000								336,865	
8874BA	Enrollment Fee Rev - Baccalaureate	50,000												50,000	
8876AA	Health			813,441						98,230					909,671
8877AA	Instructional Material Fees	102,300			17,000		500							119,800	
8879BA	Student Records				35,000		8,000							43,000	
8880AA	Non-Resident Tuition	500,000			300,000		120,000							920,000	
8881AA	Parking Fees - Terms			1,000,000		17,000					127,351				1,144,351
8881AB	Parking Meters and Day Passes			35,000		9,000								44,000	
8881AC	Other			300,000		6,000								306,000	
8884AA	Student Cards	30,000												30,000	
8885AD	Testing	5,000			500		1,200							6,700	
8885AF	Proctoring Income				500									500	
8885AG	Other Student Fees	1,500												1,500	
8890AA	Library Fees	2,000					200							2,200	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges	16,400			1,000		1,500							18,900	
8893AA	Foundation Reimbursements		155,117	43,200										155,117	43,200
8894AB	Local Prior Year Carry Over					5,937		238,362				464,709		470,646	238,362
8895AB	Other	7,150		367,675		2,033		25,000			72,275	200,000		209,183	464,950
8895AG	Pool Income	25,001												25,001	
<b>8800 - Subtotal</b>		<b>841,271</b>	<b>597,067</b>	<b>2,627,134</b>	<b>375,200</b>	<b>26,970</b>	<b>460,362</b>	<b>137,900</b>	<b>-</b>	<b>910,338</b>	<b>73,591,035</b>	<b>764,709</b>	<b>-</b>	<b>76,334,151</b>	<b>3,997,834</b>
8912AA	Sale of Equipment & Supplies	5,000												5,000	
8989AA	Other Incoming Transfers	162,641,643			35,367,449			32,866,469				-227,290,197		3,585,363	
<b>8900 - Subtotal</b>		<b>162,646,643</b>	<b>-</b>	<b>-</b>	<b>35,367,449</b>	<b>-</b>	<b>-</b>	<b>32,866,469</b>	<b>-</b>	<b>-</b>	<b>-227,290,197</b>	<b>-</b>	<b>-</b>	<b>3,590,363</b>	<b>-</b>
<b>Total, Net Beginning Balance and Income</b>		<b>210,512,850</b>	<b>2,071,313</b>	<b>107,418,359</b>	<b>48,492,176</b>	<b>26,970</b>	<b>16,589,477</b>	<b>46,932,349</b>	<b>-</b>	<b>15,819,736</b>	<b>52,617,384</b>	<b>1,279,615</b>	<b>85,556,877</b>	<b>361,932,657</b>	<b>225,384,448</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
1100					42,711,758	47,487,695	11.18%				190,493	208,701	9.56%	47,696,396
<b>1100 - Subtotal</b>					<b>42,711,758</b>	<b>47,487,695</b>	<b>11.18%</b>				<b>190,493</b>	<b>208,701</b>	<b>9.56%</b>	<b>47,696,396</b>
1214					6,966,994	8,093,098	16.16%				1,657,447	1,707,046	2.99%	9,800,145
1231					1,313,747	1,596,161	21.50%				2,760,958	2,943,461	6.61%	4,539,621
1241					879,883	973,400	10.63%				23,299	17,572	-24.58%	990,972
1251					1,429,357	1,592,338	11.40%	134,684	143,520	6.56%	240,352	377,913	57.23%	2,113,770
1252					2,875,662	2,839,548	-1.26%							2,839,548
<b>1200 - Subtotal</b>					<b>13,465,642</b>	<b>15,094,545</b>	<b>12.10%</b>	<b>134,684</b>	<b>143,520</b>	<b>6.56%</b>	<b>4,682,055</b>	<b>5,045,992</b>	<b>7.77%</b>	<b>20,284,056</b>
1310					7,555,472	8,363,119	10.69%					6,894		8,370,013
1311					551,740	1,824,705	230.72%							1,824,705
1320					2,596,940	2,686,940	3.47%							2,686,940
1330					2,392,000	3,735,000	56.15%							3,735,000
1340					222,278	372,750	67.70%				161,000	422,098	162.17%	794,848
<b>1300 - Subtotal</b>					<b>13,318,430</b>	<b>16,982,514</b>	<b>27.51%</b>				<b>161,000</b>	<b>422,098</b>	<b>162.17%</b>	<b>17,411,506</b>
1419					939,049	1,312,865	39.81%				3,619,649	3,780,731	4.45%	5,093,596
1430						14,550								14,550
<b>1400 - Subtotal</b>					<b>939,049</b>	<b>1,327,415</b>	<b>41.36%</b>				<b>3,619,649</b>	<b>3,780,731</b>	<b>4.45%</b>	<b>5,108,146</b>
1997						268,339								268,339
<b>1900 - Subtotal</b>						<b>268,339</b>								<b>268,339</b>
<b>1000 - Total</b>					<b>70,434,879</b>	<b>81,160,508</b>	<b>15.23%</b>	<b>134,684</b>	<b>143,520</b>	<b>6.56%</b>	<b>8,653,197</b>	<b>9,464,416</b>	<b>9.37%</b>	<b>90,768,444</b>
2110					10,085,535	10,420,675	3.32%	356,687	364,155	2.09%	4,063,075	5,505,585	35.50%	16,290,416
2190					824,904	829,723	0.58%							829,723
2191					17,028,252	20,699,585	21.56%	158,356	201,980	27.55%	7,465,413	9,247,137	23.87%	30,148,702
<b>2100 - Subtotal</b>					<b>27,938,691</b>	<b>31,949,983</b>	<b>14.36%</b>	<b>515,044</b>	<b>566,135</b>	<b>9.92%</b>	<b>11,528,488</b>	<b>14,752,723</b>	<b>27.97%</b>	<b>47,268,841</b>
2211					837,543	887,271	5.94%					66,919		954,190
<b>2200 - Subtotal</b>					<b>837,543</b>	<b>887,271</b>	<b>5.94%</b>					<b>66,919</b>		<b>954,190</b>
2311					60,000	60,000					252,760	310,280	22.76%	370,280
2392					177,090	219,762	24.10%	30,000	14,500	-51.67%	2,131,583	2,948,131	38.31%	3,182,393
2393					349,196	416,400	19.25%				320,305	402,221	25.57%	818,621
2394					837,739	1,096,069	30.84%	291,100	72,500	-75.09%	3,289,265	2,472,332	-24.84%	3,840,901
2399					233,600	239,200	2.40%				96,978	113,086	16.61%	352,286
<b>2300 - Subtotal</b>					<b>1,657,626</b>	<b>2,031,432</b>	<b>22.55%</b>	<b>321,100</b>	<b>87,000</b>	<b>-72.91%</b>	<b>6,090,892</b>	<b>6,246,049</b>	<b>2.55%</b>	<b>8,364,481</b>
2411					284,500	325,800	14.52%				152,984	130,040	-15.00%	455,840
2412					2,014,910	2,315,142	14.90%	4,000	53,900	1,247.50%	22,050	143,174	549.32%	2,512,216
2419					137,300	137,300						430,840		568,140
2495					64,500	67,848	5.19%				108,216		-100.00%	132,848
<b>2400 - Subtotal</b>					<b>2,501,210</b>	<b>2,846,090</b>	<b>13.79%</b>	<b>4,000</b>	<b>118,900</b>	<b>2,872.50%</b>	<b>283,250</b>	<b>704,054</b>	<b>148.56%</b>	<b>3,669,044</b>
2999					10,288,302	1,781,170	-82.69%				9,994,136	11,480,008	14.87%	13,733,292
<b>2900 - Subtotal</b>					<b>10,288,302</b>	<b>1,781,170</b>	<b>-82.69%</b>				<b>9,994,136</b>	<b>11,480,008</b>	<b>14.87%</b>	<b>13,733,292</b>
<b>2000 - Total</b>					<b>43,223,372</b>	<b>39,495,945</b>	<b>-8.62%</b>	<b>840,144</b>	<b>1,244,150</b>	<b>48.09%</b>	<b>27,896,765</b>	<b>33,182,834</b>	<b>18.95%</b>	<b>73,989,848</b>
3110					9,111,764	10,106,927	10.92%	25,725	27,412	6.56%	466,031	510,933	9.64%	10,645,272
3110T					2,439,844	3,241,941	32.87%				30,751	93,696	204.69%	3,336,579
3119					5,677,724	5,361,793	-5.56%				47,711	239,941	402.90%	5,601,734
3120					131,769	126,555	-3.96%				55,881	97,671	74.78%	246,386
3121					16,275	17,516	7.62%				22,160			35,032
3130					1,018,613	1,107,438	8.72%				139,633	122,453	-12.30%	1,229,891
3131T					174,333	255,892	46.78%				684,332	710,133	3.77%	966,024
3139					1,350,724	618,153	-54.24%				678,164	324,185	-52.20%	942,338
<b>3100 - Subtotal</b>					<b>19,921,044</b>	<b>20,836,214</b>	<b>4.59%</b>	<b>25,725</b>	<b>50,515</b>	<b>96.37%</b>	<b>2,119,185</b>	<b>2,116,527</b>	<b>-0.13%</b>	<b>23,003,256</b>
3210					524,637	585,322	11.57%				239,260	232,810	-2.70%	818,133
3220					2,343,158	2,625,850	12.06%	90,492	66,202	-26.84%	1,044,313	1,396,502	33.72%	4,088,553
3221					4,295,951	5,437,454	26.57%	28,187	40,762	44.61%	1,802,422	2,435,526	35.13%	7,913,742
3221T					12,619	9,154	-27.46%							9,154
3222					209,278	221,370	5.78%							221,370
3240					448,777	574,400	27.99%				147,287	220,347	49.60%	794,747
<b>3200 - Subtotal</b>					<b>7,834,420</b>	<b>9,453,550</b>	<b>20.67%</b>	<b>118,679</b>	<b>106,964</b>	<b>-9.87%</b>	<b>3,233,282</b>	<b>4,285,185</b>	<b>32.53%</b>	<b>13,845,699</b>
3310					852,555	937,288	9.94%	2,243	2,081	-7.21%	107,456	105,847	-1.50%	1,045,215
3310T					217,386	281,547	29.52%	58	782	1,247.50%	4,223	15,436	265.50%	297,765
3320					716,544	763,372	6.54%	27,287	20,665	-24.27%	319,142	407,836	27.79%	1,191,872
3321					1,299,813	1,566,897	20.55%	8,895	12,401	39.42%	546,350	700,707	28.25%	2,280,005
3321T					43,118	51,666	19.83%	4,221	1,051	-75.09%	81,884	72,758	-11.15%	125,475
3322					63,105	63,474	0.58%							63,474
3340					212,652	248,771	16.98%				55,013	72,477	31.74%	321,248
3341T					13,235	19,469	47.11%				52,489	53,928	2.74%	73,397
<b>3300 - Subtotal</b>					<b>3,418,407</b>	<b>3,932,485</b>	<b>15.04%</b>	<b>42,703</b>	<b>36,980</b>	<b>-13.40%</b>	<b>1,166,557</b>	<b>1,428,988</b>	<b>22.50%</b>	<b>5,398,452</b>
3410					9,305,651	10,565,560	13.54%	20,263	21,816	7.67%	652,635	672,585	3.06%	11,259,962

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2023-24			
3410RC					975,626	1,080,150	10.71%							1,152,497
								2,640	2,813	6.56%	66,215	69,534	5.01%	
3420					1,886,613	2,235,963	18.52%	60,931	67,231	10.34%	1,003,327	1,410,052	40.54%	3,713,247
3420RC					195,040	207,039	6.15%	6,991	7,137	2.09%	86,415	112,614	30.32%	326,791
3421					6,006,493	7,445,371	23.96%	42,652	62,823	47.22%	2,514,308	3,352,709	33.35%	10,860,902
3421RC					333,065	400,005	20.10%	2,178	2,995	37.51%	141,048	180,719	28.13%	583,719
3422					203,102	220,430	8.53%							220,430
3422RC					16,168	16,263	0.58%							16,263
3440					949,193	1,092,319	15.08%				208,180	244,918	17.65%	1,337,237
3440RC					139,199	155,840	11.96%				25,708	28,753	11.85%	184,594
<b>3400 - Subtotal</b>					<b>20,010,149</b>	<b>23,418,940</b>	<b>17.04%</b>	<b>135,654</b>	<b>164,815</b>	<b>21.50%</b>	<b>4,697,836</b>	<b>6,071,885</b>	<b>29.25%</b>	<b>29,655,640</b>
3510					249,702	27,630	-88.93%		773	-90.72%	16,992	1,784	-89.50%	29,486
3510T					74,921	25,493	-65.97%	20	59	197.25%	1,366	532	-61.04%	26,085
3520					49,755	5,282	-89.38%	1,783	182	-89.79%	22,045	2,873	-86.97%	8,337
3521					86,308	10,407	-87.94%	692	101	-85.40%	36,411	4,646	-87.24%	15,154
3521T					7,907	1,641	-79.24%	1,456	36	-97.51%	19,534	1,647	-91.57%	3,325
3522					4,125	415	-89.94%							415
3540					35,510	3,975	-88.80%				6,558	734	-88.82%	4,709
3541T					2,711	1,749	-35.50%				7,939	1,861	-76.56%	3,610
<b>3500 - Subtotal</b>					<b>510,939</b>	<b>76,592</b>	<b>-85.01%</b>	<b>4,724</b>	<b>451</b>	<b>-90.46%</b>	<b>110,844</b>	<b>14,077</b>	<b>-87.30%</b>	<b>91,120</b>
3610					532,359	592,530	11.30%	1,649	1,539	-6.66%	36,151	38,265	5.85%	632,334
3610T					158,428	210,578	32.92%	43	1,268	2,873.94%	12,105	205,945	205.94%	223,951
3620					105,933	113,248	6.91%	3,802	3,905	2.70%	46,999	61,609	31.09%	178,762
3621					163,922	223,179	21.34%	1,475	2,166	46.83%	77,700	99,630	28.22%	324,975
3621T					16,977	21,481	26.53%	3,372	927	-72.50%	62,357	60,530	-2.93%	82,938
3622					8,793	8,897	1.18%							8,897
3640					75,807	85,255	12.46%				13,982	15,729	12.50%	100,984
3641											22	22		
3641T					9,541	14,370	50.62%				37,497	41,051	9.48%	55,422
<b>3600 - Subtotal</b>					<b>1,091,760</b>	<b>1,269,538</b>	<b>16.28%</b>	<b>10,341</b>	<b>9,805</b>	<b>-5.18%</b>	<b>278,642</b>	<b>328,942</b>	<b>18.05%</b>	<b>1,608,285</b>
3710					4,416	5,709	29.28%	540		-100.00%	540	797	47.78%	6,507
3710T					58,851	92,854	55.14%	108	4,518	4,083.52%	2,627	21,813	730.26%	119,185
3720						1,270								
3721					6,717	11,475	70.84%	736	1,870	153.96%	2,318	2,711	16.95%	16,056
3721T					30,812	52,239	69.54%	7,860	2,755	-64.95%	100,041	110,037	9.99%	165,031
3741T											30	30		
<b>3700 - Subtotal</b>					<b>101,797</b>	<b>163,548</b>	<b>60.66%</b>	<b>9,243</b>	<b>9,143</b>	<b>-1.09%</b>	<b>105,526</b>	<b>135,387</b>	<b>28.30%</b>	<b>308,078</b>
3910					298,539	314,660	5.40%	653	653		21,288	20,144	-5.37%	335,457
3920					58,046	63,302	9.05%	1,960	1,993	1.67%	32,539	42,603	30.93%	107,898
3921					169,748	203,420	19.84%	1,100	1,513	37.51%	91,282	91,282	28.13%	296,214
3922					6,534	6,534								6,534
3940					33,117	34,174	3.19%				6,697	7,255	8.33%	41,429
3999					120,139	1,537	-98.72%							1,537
<b>3900 - Subtotal</b>					<b>686,124</b>	<b>623,628</b>	<b>-9.11%</b>	<b>3,714</b>	<b>4,159</b>	<b>11.99%</b>	<b>131,768</b>	<b>161,283</b>	<b>22.40%</b>	<b>789,070</b>
<b>3000 - Total</b>					<b>53,574,641</b>	<b>59,774,495</b>	<b>11.57%</b>	<b>350,783</b>	<b>382,831</b>	<b>9.14%</b>	<b>11,843,641</b>	<b>14,542,274</b>	<b>22.79%</b>	<b>74,699,599</b>
4211					22,830	19,701	-13.71%				61,127	132,221	116.31%	151,922
<b>4200 - Subtotal</b>					<b>22,830</b>	<b>19,701</b>	<b>-13.71%</b>				<b>61,127</b>	<b>132,221</b>	<b>116.31%</b>	<b>151,922</b>
4310					22,250	334,331	1,402.61%	319,395	275,031	-13.89%	4,500,390	2,707,228	-39.84%	3,316,590
4312					23,250	40,250	73.12%				105,200	215,778	105.11%	256,028
4313					980,786	1,090,192	11.15%	27,605	26,885	-2.61%	2,091,557	1,836,681	-12.19%	2,953,758
4314					120,980	125,100	3.41%				3,000	10,000	233.33%	135,100
4315					1,014,350	1,020,685	0.62%				77,473	8,000	-89.67%	1,028,685
4316											140	140		
4317					1,000	36,200	3,520.00%				128,667	813,358	532.14%	849,558
4320					23,000	18,000	-21.74%				1,000	50,000	50.00%	19,500
4321					115,024	120,774	5.00%	1,000	1,000		5,900	13,900	135.60%	135,674
<b>4300 - Subtotal</b>					<b>2,300,640</b>	<b>2,785,532</b>	<b>21.08%</b>	<b>348,000</b>	<b>302,916</b>	<b>-12.96%</b>	<b>6,913,186</b>	<b>5,606,586</b>	<b>-18.90%</b>	<b>8,695,034</b>
4400					58,500	58,500	0.00%				75,000	23,000	-69.33%	81,500
<b>4400 - Subtotal</b>					<b>58,500</b>	<b>58,500</b>	<b>0.00%</b>				<b>75,000</b>	<b>23,000</b>	<b>-69.33%</b>	<b>81,500</b>
4602											30,400		-100.00%	
<b>4600 - Subtotal</b>											<b>30,400</b>		<b>-100.00%</b>	
<b>4000 - Total</b>					<b>2,381,970</b>	<b>2,863,733</b>	<b>20.23%</b>	<b>348,000</b>	<b>302,916</b>	<b>-12.96%</b>	<b>7,079,713</b>	<b>5,761,807</b>	<b>-18.62%</b>	<b>8,928,456</b>
5107					146,099	156,300	6.98%							156,300
5108						55,000						5,000		60,000
5118					144,728	18,670	-87.10%				40,000	32,000	-20.00%	50,670
5119					3,468,999	3,504,976	1.04%	68,000	13,000	-80.88%	60,052,030	101,828,144	69.57%	105,346,120
5150					1,359,900	2,599,900	91.18%	828,936	209,000	-74.79%				2,873,900
5151					9,450	18,000	90.48%				206,375	319,748	54.94%	337,748
5159					135,230	195,530	44.59%	49,136	11,165	-77.28%	317,050	174,969	-44.81%	381,665

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2023-24	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
<b>5100 - Subtotal</b>					<b>5,264,406</b>	<b>6,548,376</b>	<b>24.39%</b>	<b>946,072</b>	<b>233,165</b>	<b>-75.35%</b>	<b>60,615,455</b>	<b>102,424,860</b>	<b>68.97%</b>	<b>109,206,402</b>
5209 Non-Employee Travel					12,350	5,500	-55.47%	5,000		-100.00%	17,768	15,100	-15.02%	20,600
5212 Student Travel					425,352	467,038	9.80%	2,500		-100.00%	125,785	415,591	230.40%	882,629
5220 Employee Travel					1,177,035	1,345,568	14.32%	32,850	17,750	-45.97%	1,702,781	1,467,363	-13.83%	2,830,680
5220DT Employee Travel DO					84,480	92,810	9.86%	3,000	3,000		9,700	18,950	95.36%	114,760
5221 (Local) Online Training/Webinar					80,400	115,075	43.13%				182,308	156,437	-14.19%	271,512
5230 Food/Meetings					142,171	198,939	39.93%	15,100	7,400	-50.99%	594,398	894,912	50.56%	1,101,251
<b>5200 - Subtotal</b>					<b>1,921,788</b>	<b>2,224,929</b>	<b>15.77%</b>	<b>58,450</b>	<b>28,150</b>	<b>-51.84%</b>	<b>2,632,740</b>	<b>2,968,353</b>	<b>12.75%</b>	<b>5,221,432</b>
5300 Institutional Dues/Memberships					485,856	567,704	16.85%	2,933	2,100	-28.41%	234,549	530,283	126.09%	1,100,087
5310 Consortium Dues/Memberships					7,000	7,000								7,000
<b>5300 - Subtotal</b>					<b>492,856</b>	<b>574,704</b>	<b>16.61%</b>	<b>2,933</b>	<b>2,100</b>	<b>-28.41%</b>	<b>234,549</b>	<b>530,283</b>	<b>126.09%</b>	<b>1,107,087</b>
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
<b>5400 - Subtotal</b>					<b>1,206,100</b>	<b>1,446,039</b>	<b>19.89%</b>							<b>1,446,039</b>
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%					-13		759,987
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
<b>5500 - Subtotal</b>					<b>4,294,857</b>	<b>4,300,704</b>	<b>0.14%</b>	<b>1,500</b>	<b>500</b>	<b>-66.67%</b>	<b>60,862</b>	<b>21,087</b>	<b>-65.35%</b>	<b>4,322,291</b>
5602 Short Term Rental-Veh & Equip					306,842	425,651	38.72%	5,000	10,000	100.00%	10,360	72,023	595.21%	507,674
5603 Rental of Facilities					3,232,844	3,230,800	-0.06%	16,000	343,700	2,048.13%	407,758	316,865	-22.29%	3,891,365
5604 Film Rentals											10,500		-19.05%	8,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					181,300	195,152	7.64%							195,152
5650 Software Licensing/Maintenance Svcs					3,170,191	2,954,263	-6.81%	13,500	11,975	-11.30%	1,953,779	1,715,445	-12.20%	4,681,683
5651 Internet Access					4,910	55,660	1,033.60%				243,522	44,725	-81.63%	100,385
5652 IT Cloud Services					1,935,773	2,845,437	46.99%							2,845,437
5671 Equip Maint Agreements					4,700	9,500	102.13%	2,000	500	-75.00%				10,000
5681 Grounds Maintenance					106,000	108,000	1.89%				34,054	34,054		142,054
5683 Building Maintenance					367,000	372,000	1.36%	296,000	334,892	13.14%	245,921	165,530	-32.69%	872,422
5684 Vehicle Repairs & Maintenance					90,726	93,226	2.76%				6,000	16,000	166.67%	109,226
5685 Computer Hardware Maint Agreements					455,309	480,325	5.49%							480,325
5686 Oth Equipment Maint Agreements					379,700	423,033	11.41%				12,500	3,000	-76.00%	426,033
5690 Other Maintenance/Repairs					497,930	702,615	41.11%	1,500	20,000	1,233.33%	910,500	3,300	-99.64%	725,915
5691 Other Maintenance Contracts					1,034,020	1,470,020	42.17%				27,741	4,801	-82.69%	1,474,821
<b>5600 - Subtotal</b>					<b>11,767,245</b>	<b>13,365,683</b>	<b>13.58%</b>	<b>334,000</b>	<b>721,067</b>	<b>115.89%</b>	<b>3,862,636</b>	<b>2,384,243</b>	<b>-38.27%</b>	<b>16,470,993</b>
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
5740 Settlement Expense					12,500	12,500								12,500
5790 Other Professional Fees					23,600	31,379	32.96%	10,121	2,967	-70.69%	4,000	7,200	80.00%	41,545
<b>5700 - Subtotal</b>					<b>568,600</b>	<b>629,379</b>	<b>10.69%</b>	<b>10,121</b>	<b>2,967</b>	<b>-70.69%</b>	<b>4,000</b>	<b>7,200</b>	<b>80.00%</b>	<b>639,545</b>
5810 Fingerprinting Services					77,500	77,100	-0.52%					20,161		97,261
5813 Physical Examinations/Tests					50,735	51,087	0.69%				15,200	1,015	-93.32%	52,102
5820 Postage/Express Overnight Svcs					153,461	155,385	1.25%	11,700	6,950	-40.60%	25,150	17,164	-31.75%	179,499
5820C Postage - Supplies						1,500								1,500
5830 Bank Charges					185,000	150,000	-18.92%	2,500	2,500		4,200	3,500	-16.67%	156,000
5831 Credit Card Expense					2,000	4,000	100.00%	3,871	10,720	176.97%	700	700		15,420
5835 Bad Debt Expense					1,192,174	1,102,000	-7.56%							1,102,000
5860 General Advertising Services					298,950	405,680	35.70%	37,905	18,888	-50.17%	761,566	771,079	1.25%	1,195,646
5861 Printing/Duplicating Service					77,375	165,495	113.89%	9,000	3,000	-66.67%	243,217	266,952	9.76%	435,447
5862 Sponsorships					2,010	2,000	-0.50%	1,000	1,000		5,000	67,988	1,259.77%	70,988
5863 Radio/Newspaper Ad Placement					22,200	21,200	-4.50%				89,000	137,500	54.49%	158,700
5870 Cash Over - Short											-400		-100.00%	
5880 Taxes - Licenses & Permits					60,735	70,225	15.63%					2,600		72,825
5890 Other Services & Expenses					1,898,982	1,646,197	-13.31%	125,973	229,109	81.87%	2,662,835	11,576,486	334.74%	13,451,792
5896 COVID Recoverable Income-Out											1,450,000	251,700	-82.64%	251,700
5899 Contingencies Account - Budget Only						134,472		36,520	35,366	-3.16%	16,380,921	23,016,994	40.51%	23,186,832
<b>5800 - Subtotal</b>					<b>4,021,122</b>	<b>3,986,341</b>	<b>-0.86%</b>	<b>228,469</b>	<b>307,533</b>	<b>34.61%</b>	<b>21,639,989</b>	<b>36,133,839</b>	<b>66.98%</b>	<b>40,427,712</b>
5911 Indirect Cost(Reimbursement)					-437,000	-162,000	-62.93%	11,430		-100.00%	243,354		-100.00%	-162,000
5912 Out - Indirect Cost(Expense)											1,605,266	1,473,261	-8.22%	1,473,261
5999 Service/Utilities - Pooled Account											165,843		-100.00%	

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2022-23	Unrestricted Adopted Budget 2023-24	% Change	CE Adopted Budget 2022-23	CE Adopted Budget 2023-24	% Change	Restricted Adopted Budget 2022-23	Restricted Adopted Budget 2023-24	% Change	Total 2023-24
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024										
<b>5900 - Subtotal</b>					<b>-437,000</b>	<b>-162,000</b>	<b>-62.93%</b>	<b>11,430</b>		<b>-100.00%</b>	<b>2,014,463</b>	<b>1,473,261</b>	<b>-26.87%</b>	<b>1,311,261</b>
<b>5000 - Total</b>					<b>29,099,974</b>	<b>32,914,154</b>	<b>13.11%</b>	<b>1,592,975</b>	<b>1,295,482</b>	<b>-18.68%</b>	<b>91,064,694</b>	<b>145,943,127</b>	<b>60.26%</b>	<b>180,152,763</b>
6120 Site Improvement					75,930	1,708,775	2,150.46%				11,575,880	42,349	-99.63%	1,751,124
6120FA Site Improvement											429,793	4,305	-99.00%	4,305
<b>6100 - Subtotal</b>					<b>75,930</b>	<b>1,708,775</b>	<b>2,150.46%</b>				<b>12,005,672</b>	<b>46,653</b>	<b>-99.61%</b>	<b>1,755,428</b>
6210 Buildings Construction					174,181	235,525	35.22%				28,829	28,829		284,351
6210C Buildings Construction - C					283,762	1,200,463	323.05%				2,068,981	2,415,236	16.74%	3,615,699
6210FA Building Construction											144,000	144,000		144,000
6211 Buildings Architect					2,476,163	83,694	-96.62%				136,570	5,250	-96.16%	88,944
6214 Buildings - Testing & Inspection					1,150	1,150					90,328	65,500	-27.49%	66,650
6215 Additions to Buildings					200,000	280,000	40.00%	1,000	1,000	0.00%				281,000
<b>6200 - Subtotal</b>					<b>3,135,255</b>	<b>1,800,832</b>	<b>-42.56%</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>	<b>2,295,879</b>	<b>2,658,812</b>	<b>15.81%</b>	<b>4,460,644</b>
6310 Library Books					40,000	65,000	62.50%				83,800	46,223	-44.84%	111,223
6311 Magazines & Periodicals					45,000	100,000	122.22%				57,000		-100.00%	100,000
<b>6300 - Subtotal</b>					<b>85,000</b>	<b>165,000</b>	<b>94.12%</b>				<b>140,800</b>	<b>46,223</b>	<b>-67.17%</b>	<b>211,223</b>
6411 Library/Audio Visual Equipment					44,000	60,000	36.36%							60,000
6411FA Library AV Equipment											5,000		-100.00%	
6412 Computer/Technology Equipment					1,007,770	1,335,464	32.52%	17,000	7,500	-55.88%	1,493,258	1,075,434	-27.98%	2,418,398
6412FA Computer/Tech Equipment					1,110,000	1,316,300	18.59%	15,000		-100.00%	691,925	28,891	-95.82%	1,345,191
6413FA Autos and Busses					84,000	156,000	85.71%					65,550		221,550
6413LP Auto-Purchasing on Long Term Lease					29,000	30,000	3.45%							30,000
6414 Furniture					782,027	384,200	-50.87%	15,000	500	-96.67%	273,551	360,922	31.94%	745,622
6414FA Furniture					200,000	2,725,000	1,262.50%				2,262	275,033	12,060.44%	3,000,033
6419 Other Equipment					291,200	324,504	11.44%				2,120,102	1,970,913	-7.04%	2,295,417
6419FA Other Equipment					373,543	697,908	86.83%				612,762	2,032,785	231.74%	2,730,693
6424 Furniture											4,126		-100.00%	
6424FA Furniture												10,000		10,000
<b>6400 - Subtotal</b>					<b>3,921,540</b>	<b>7,029,376</b>	<b>79.25%</b>	<b>47,000</b>	<b>8,000</b>	<b>-82.98%</b>	<b>5,202,987</b>	<b>5,819,528</b>	<b>11.85%</b>	<b>12,856,904</b>
<b>6000 - Total</b>					<b>7,217,725</b>	<b>10,703,983</b>	<b>48.30%</b>	<b>48,000</b>	<b>9,000</b>	<b>-81.25%</b>	<b>19,645,338</b>	<b>8,871,216</b>	<b>-56.37%</b>	<b>19,284,199</b>
7110 Debt Reduction					1,641,412	1,896,350	15.53%							1,896,350
7111 Debt Interest & Other Charges					4,504,746	4,349,387	-3.45%							4,349,387
<b>7100 - Subtotal</b>					<b>6,146,158</b>	<b>6,245,737</b>	<b>1.62%</b>							<b>6,245,737</b>
7201 Intrafund Transfers Out					42,864,460	49,556,902	15.61%							49,556,902
7205 Intrafund Transfers In					-41,238,009	-40,174,791	-2.58%							-40,174,791
<b>7200 - Subtotal</b>					<b>1,626,451</b>	<b>9,382,111</b>	<b>476.85%</b>							<b>9,382,111</b>
7312 Interfund Transfers - Out					18,619,724	5,086,000	-72.68%					1,180,000		6,266,000
<b>7300 - Subtotal</b>					<b>18,619,724</b>	<b>5,086,000</b>	<b>-72.68%</b>					<b>1,180,000</b>		<b>6,266,000</b>
7501 Student Fin Aid (Excludes Salaries)											11,766,165	3,012,358	-74.40%	3,012,358
7501AC CARE-Financial Aid											190,000	320,000	68.42%	320,000
7501AD EOP&S-Financial Aid											700,000	1,000,000	42.86%	1,000,000
7502 Scholarships											8,000	334,077	4,075.97%	334,077
7503 Outside Scholarships											10,807	17,207	59.22%	17,207
7506 Tuition Fee Reduction											12,026	70,000	482.07%	70,000
7509 Other											150		-100.00%	
<b>7500 - Subtotal</b>											<b>12,687,148</b>	<b>4,753,642</b>	<b>-62.53%</b>	<b>4,753,642</b>
7602 Oth Student Aide (Non-cash)											1,415,107	1,488,078	5.16%	1,488,078
7603 Book Vouchers (Non-Cash SFA Aid)											324,705	430,135	32.47%	430,135
<b>7600 - Subtotal</b>											<b>1,739,812</b>	<b>1,918,213</b>	<b>10.25%</b>	<b>1,918,213</b>
7910 Unrestricted					100,414,833	110,928,093	10.47%	259,816		-100.00%	20,856			110,928,093
<b>7900 - Subtotal</b>					<b>100,414,833</b>	<b>110,928,093</b>	<b>10.47%</b>	<b>259,816</b>		<b>-100.00%</b>	<b>20,856</b>			<b>110,928,093</b>
<b>7000 - Total</b>					<b>126,807,167</b>	<b>131,641,942</b>	<b>3.81%</b>	<b>259,816</b>		<b>-100.00%</b>	<b>14,447,816</b>	<b>7,851,855</b>	<b>-45.65%</b>	<b>139,493,796</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>332,739,727</b>	<b>358,554,759</b>	<b>7.76%</b>	<b>3,574,402</b>	<b>3,377,898</b>	<b>-5.50%</b>	<b>180,631,163</b>	<b>225,384,448</b>	<b>24.78%</b>	<b>587,317,105</b>



# **BAKERSFIELD COLLEGE**

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# BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves over 40,500 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

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

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

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

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

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

## **Mission**

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

## **Core Values**

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

## **Strategic Directions**

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

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

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
1100					32,227,601	35,947,311	11.54%							35,947,311
<b>1100 - Subtotal</b>					<b>32,227,601</b>	<b>35,947,311</b>	<b>11.54%</b>							<b>35,947,311</b>
1214					3,300,986	4,294,592	30.10%				800,657	492,547	-38.48%	4,787,139
1231					692,360	853,184	23.23%				1,707,752	1,847,883	8.21%	2,701,068
1241					500,199	561,335	12.22%							561,335
1251					443,152	472,168	6.55%	134,684	143,520	6.56%	147,120	218,283	48.37%	833,970
1252					1,693,819	1,674,046	-1.17%							1,674,046
<b>1200 - Subtotal</b>					<b>6,630,517</b>	<b>7,855,324</b>	<b>18.47%</b>	<b>134,684</b>	<b>143,520</b>	<b>6.56%</b>	<b>2,655,529</b>	<b>2,558,713</b>	<b>-3.65%</b>	<b>10,557,556</b>
1310					4,666,472	5,133,119	10.00%							5,133,119
1311					425,841	1,824,705	328.49%							1,824,705
1320					1,756,940	1,756,940								1,756,940
1330					1,500,000	2,750,000	83.33%							2,750,000
1340					30,700	224,850	632.41%				60,000	182,060	203.43%	406,910
<b>1300 - Subtotal</b>					<b>8,379,953</b>	<b>11,689,614</b>	<b>39.49%</b>				<b>60,000</b>	<b>182,060</b>	<b>203.43%</b>	<b>11,871,674</b>
1419					420,368	657,510	56.41%				1,738,833	2,298,505	32.19%	2,956,015
<b>1400 - Subtotal</b>					<b>420,368</b>	<b>657,510</b>	<b>56.41%</b>				<b>1,738,833</b>	<b>2,298,505</b>	<b>32.19%</b>	<b>2,956,015</b>
1997					266,700	266,700								266,700
<b>1900 - Subtotal</b>					<b>266,700</b>	<b>266,700</b>								<b>266,700</b>
<b>1000 - Total</b>					<b>47,658,439</b>	<b>56,416,459</b>	<b>18.38%</b>	<b>134,684</b>	<b>143,520</b>	<b>6.56%</b>	<b>4,454,362</b>	<b>5,039,278</b>	<b>13.13%</b>	<b>61,599,256</b>
2110					4,241,508	4,034,424	-4.88%		4,638		2,698,708	3,545,671	31.38%	7,584,733
2190					79,599	75,764	-4.82%							75,764
2191					7,994,990	9,815,490	22.77%	33,004	55,225	67.33%	5,026,995	6,525,381	29.81%	16,396,096
<b>2100 - Subtotal</b>					<b>12,316,098</b>	<b>13,925,678</b>	<b>13.07%</b>	<b>33,004</b>	<b>59,863</b>	<b>81.38%</b>	<b>7,725,704</b>	<b>10,071,052</b>	<b>30.36%</b>	<b>24,056,593</b>
2211					616,406	539,678	-12.45%					45,934		585,609
<b>2200 - Subtotal</b>					<b>616,406</b>	<b>539,678</b>	<b>-12.45%</b>					<b>45,934</b>		<b>585,609</b>
2392					125,740	170,362	35.49%				1,551,990	1,809,125	16.57%	1,979,487
2393					300,846	295,000	-1.94%				300,305	372,000	23.87%	667,000
2394					728,014	707,210	-2.86%	110,000	39,500	-64.09%	1,947,875	2,191,332	12.50%	2,938,042
2399					187,200	187,200					96,978	84,000	-13.38%	271,200
<b>2300 - Subtotal</b>					<b>1,341,801</b>	<b>1,359,772</b>	<b>1.34%</b>	<b>110,000</b>	<b>39,500</b>	<b>-64.09%</b>	<b>3,897,148</b>	<b>4,456,457</b>	<b>14.35%</b>	<b>5,855,729</b>
2411					66,000	66,000					75,000	65,000	-13.33%	131,000
2412					1,375,000	1,627,342	18.35%							1,688,356
2419					135,000	135,000						61,014		135,000
2495					64,500	67,848	5.19%		65,000		108,216		-100.00%	132,848
<b>2400 - Subtotal</b>					<b>1,640,500</b>	<b>1,896,190</b>	<b>15.59%</b>		<b>65,000</b>		<b>183,216</b>	<b>126,014</b>	<b>-31.22%</b>	<b>2,087,204</b>
2999					5,937,930	1,293,112	-78.22%				472,114			12,508,251
<b>2900 - Subtotal</b>					<b>5,937,930</b>	<b>1,293,112</b>	<b>-78.22%</b>				<b>472,114</b>			<b>12,508,251</b>
<b>2000 - Total</b>					<b>21,852,735</b>	<b>19,014,427</b>	<b>-12.99%</b>	<b>143,004</b>	<b>636,478</b>	<b>345.08%</b>	<b>20,295,534</b>	<b>25,442,481</b>	<b>25.36%</b>	<b>45,093,386</b>
3110					6,535,660	7,328,307	12.13%	25,725	27,412	6.56%	210,409	240,817	14.45%	7,596,536
3110T					1,520,641	2,232,716	46.83%		943		11,460	46,531	306.03%	2,280,190
3119					4,075,102	3,907,208	-4.12%				6,986	102,084	1,361.18%	4,009,292
3120					31,814	28,124	-11.60%				41,271	60,749	47.20%	88,873
3121					16,275	17,516	7.62%				16,682	17,516	5.00%	35,032
3130					544,599	592,552	8.81%				68,943	3,411	-95.05%	595,962
3131T					78,627	125,017	59.00%				332,117	427,257	28.65%	552,274
3139					732,232	318,988	-56.44%				377,002	156,350	-58.53%	475,338
<b>3100 - Subtotal</b>					<b>13,534,950</b>	<b>14,550,428</b>	<b>7.50%</b>	<b>25,725</b>	<b>28,355</b>	<b>10.22%</b>	<b>1,064,869</b>	<b>1,054,715</b>	<b>-0.95%</b>	<b>15,633,498</b>
3210					402,047	416,019	3.48%				233,706	214,865	-8.06%	630,884
3220					944,408	1,075,131	13.84%		1,237		692,199	925,170	33.66%	2,001,539
3221					2,035,385	2,564,345	25.99%	1,456	1,608	10.42%	1,197,324	1,719,725	43.63%	4,285,678
3222					20,194	20,214	0.10%							20,214
3240					203,611	280,182	37.61%				49,197	62,603	27.25%	342,786
<b>3200 - Subtotal</b>					<b>3,605,645</b>	<b>4,355,891</b>	<b>20.81%</b>	<b>1,456</b>	<b>2,845</b>	<b>95.40%</b>	<b>2,172,425</b>	<b>2,922,364</b>	<b>34.52%</b>	<b>7,281,101</b>
3310					619,615	677,367	9.32%	1,953	2,081	6.58%	86,085	79,891	-7.20%	759,339
3310T					138,291	196,037	41.76%				2,439	4,417	81.10%	200,454
3320					286,815	310,409	8.23%		355		211,857	269,887	27.39%	580,651
3321					616,362	738,228	19.77%	834	1,174	40.74%	363,407	494,920	36.19%	1,234,323
3321T					36,285	35,536	-2.06%	1,595	573	-64.09%	57,167	61,450	7.49%	97,580
3322					6,089	5,796	-4.82%							5,796

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3340					102,740	125,321	21.98%				20,069	18,209	-9.26%	143,531
3341T					5,969	9,534	59.72%				25,213	32,436	28.65%	41,970
<b>3300 - Subtotal</b>					<b>1,812,168</b>	<b>2,098,229</b>	<b>15.79%</b>	<b>4,382</b>	<b>4,183</b>	<b>-4.55%</b>	<b>766,236</b>	<b>961,211</b>	<b>25.45%</b>	<b>3,063,623</b>
3410					6,714,486	7,722,800	15.02%	20,263	21,816	7.67%	388,067	382,873	-1.34%	8,127,489
3410RC					701,801	782,576	11.51%	2,640	2,813	6.56%	39,555	40,497	2.38%	825,886
3420					807,489	958,872	18.75%		1,102		692,581	976,507	41.00%	1,936,481
3420RC					76,226	81,869	7.40%		91		57,712	74,200	28.57%	156,160
3421					3,140,475	3,870,537	23.25%	2,031	2,204	8.53%	1,632,870	2,294,020	40.49%	6,166,761
3421RC					158,810	190,183	19.76%	113	118	5.00%	94,300	128,134	35.88%	318,435
3422					20,310	22,043	8.53%							22,043
3422RC					1,560	1,485	-4.82%							1,485
3440					514,459	612,796	19.11%				87,740	47,393	-45.99%	660,189
3440RC					81,389	13,655	-13.65%				10,876	4,949	-54.49%	86,339
<b>3400 - Subtotal</b>					<b>12,207,232</b>	<b>14,324,551</b>	<b>17.34%</b>	<b>25,046</b>	<b>28,145</b>	<b>12.37%</b>	<b>3,003,700</b>	<b>3,948,572</b>	<b>31.46%</b>	<b>18,301,268</b>
3510					179,709	20,024	-88.86%	673	72	-89.34%	10,091	1,033	-89.76%	21,128
3510T					47,647	6,760	-85.81%		33		841	152	-81.89%	6,945
3520					19,446	2,088	-89.26%		2		14,722	1,893	-87.14%	3,984
3521					41,134	4,907	-88.07%	165	28	-83.27%	24,319	3,286	-86.49%	8,221
3521T					6,584	595	-90.97%	550	20	-96.41%	12,245	1,322	-89.20%	1,936
3522					398	38	-90.48%							38
3540					18,269	2,076	-88.64%				2,774	126	-95.45%	2,203
3541T					206	329	59.72%				869	1,120	28.79%	1,448
<b>3500 - Subtotal</b>					<b>313,393</b>	<b>36,817</b>	<b>-88.25%</b>	<b>1,368</b>	<b>154</b>	<b>-88.91%</b>	<b>65,862</b>	<b>8,932</b>	<b>-86.44%</b>	<b>45,903</b>
3610					383,133	429,432	12.08%	1,436	1,539	7.19%	21,438	22,156	3.35%	453,126
3610T					97,951	145,680	48.73%		693		1,897	3,303	74.14%	149,676
3620					41,413	44,790	8.15%		50		31,388	40,594	29.33%	85,434
3621					87,610	105,245	20.13%	352	592	68.31%	51,919	70,464	35.72%	176,301
3621T					13,610	14,551	6.91%	1,122	421	-62.47%	39,748	47,773	20.19%	62,745
3622					849	812	-4.26%							812
3640					38,950	44,528	14.32%				5,915	2,708	-54.22%	47,235
3641													22	
3641T					4,199	7,050	67.91%				17,736	25,210	42.14%	32,260
<b>3600 - Subtotal</b>					<b>667,714</b>	<b>792,087</b>	<b>18.63%</b>	<b>2,910</b>	<b>3,295</b>	<b>13.24%</b>	<b>170,041</b>	<b>212,230</b>	<b>24.81%</b>	<b>1,007,612</b>
3710					3,661	4,572	24.89%							4,572
3710T					42,512	69,547	63.60%		2,470		2,032	2,319	14.11%	74,336
3721					3,354	3,633	8.31%	736	1,870	153.96%	1,418	1,287	-9.24%	6,789
3721T					24,711	33,988	37.54%	2,970	1,501	-49.46%	56,561	86,463	52.87%	121,951
<b>3700 - Subtotal</b>					<b>74,237</b>	<b>111,740</b>	<b>50.52%</b>	<b>3,706</b>	<b>5,841</b>	<b>57.59%</b>	<b>60,011</b>	<b>90,068</b>	<b>50.09%</b>	<b>207,649</b>
3910					215,703	230,168	6.71%	653	653		12,756	11,467	-10.11%	242,288
3920					26,779	28,903	7.93%		33		22,542	29,044	28.84%	57,979
3921					80,215	96,062	19.75%	57	60	5.00%	47,631	64,721	35.88%	160,842
3922					653	653								653
3940					16,551	18,165	9.75%				2,823	1,405	-50.23%	19,569
3999					99,479		-100.00%							
<b>3900 - Subtotal</b>					<b>439,380</b>	<b>373,950</b>	<b>-14.89%</b>	<b>710</b>	<b>746</b>	<b>5.00%</b>	<b>85,753</b>	<b>106,636</b>	<b>24.35%</b>	<b>481,332</b>
<b>3000 - Total</b>					<b>32,654,719</b>	<b>36,643,695</b>	<b>12.22%</b>	<b>65,324</b>	<b>73,563</b>	<b>12.61%</b>	<b>7,388,897</b>	<b>9,304,728</b>	<b>25.93%</b>	<b>46,021,986</b>
4211					1,616	1,620	0.25%				4,583	60,721	1,224.96%	62,341
<b>4200 - Subtotal</b>					<b>1,616</b>	<b>1,620</b>	<b>0.25%</b>				<b>4,583</b>	<b>60,721</b>	<b>1,224.96%</b>	<b>62,341</b>
4310						299,381		209,249	213,637	2.10%	3,621,080	1,948,027	-46.20%	2,461,045
4312					21,000	23,000	9.52%				105,200	212,378	101.88%	235,378
4313					525,559	609,132	15.90%	8,000	9,885	23.56%	1,299,205	1,238,277	-4.69%	1,857,294
4314					70,800	78,700	11.16%				3,000	10,000	233.33%	88,700
4315					894,000	858,200	-4.00%				69,017	8,000	-88.41%	866,200
4316						18,800					140			140
4317											37,991	170,789	349.55%	189,589
4320					2,000		-100.00%							
4321					72,774	78,774	8.24%	1,000	1,000		5,900	13,900	135.60%	93,674
<b>4300 - Subtotal</b>					<b>1,586,133</b>	<b>1,965,986</b>	<b>23.95%</b>	<b>218,249</b>	<b>224,522</b>	<b>2.87%</b>	<b>5,141,393</b>	<b>3,601,511</b>	<b>-29.95%</b>	<b>5,792,019</b>
4400					58,000	58,000					75,000	23,000	-69.33%	81,000
<b>4400 - Subtotal</b>					<b>58,000</b>	<b>58,000</b>	<b>0.00%</b>				<b>75,000</b>	<b>23,000</b>	<b>-69.33%</b>	<b>81,000</b>
4602											30,400		-100.00%	

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2023	2024	2023	2024	Budget	Budget		Budget	Budget		Budget	Budget		2023-24
<b>4600 - Subtotal</b>											<b>30,400</b>		<b>-100.00%</b>	
<b>4000 - Total</b>					<b>1,645,749</b>	<b>2,025,606</b>	<b>23.08%</b>	<b>218,249</b>	<b>224,522</b>	<b>2.87%</b>	<b>5,251,376</b>	<b>3,685,231</b>	<b>-29.82%</b>	<b>5,935,360</b>
5107 Athletic Officials					76,089	84,250	10.73%							84,250
5108 Temp Employment Agency Services						40,000						5,000		45,000
5119 Oth Non-Inst Consulting Services					1,231,959	843,250	-31.55%				1,962,304	20,900,132	965.08%	21,743,382
5150 Cont Instruction					994,900	2,154,900	116.59%							2,154,900
5151 Guest Lecturers/Performers					3,000	6,000	100.00%				186,981	212,500	13.65%	218,500
5159 Oth Instructional Consulting Servs					15,130	15,430	1.98%				309,976	170,547	-44.98%	185,977
<b>5100 - Subtotal</b>					<b>2,321,078</b>	<b>3,143,830</b>	<b>35.45%</b>				<b>2,459,261</b>	<b>21,288,178</b>	<b>765.63%</b>	<b>24,432,008</b>
5209 Non-Employee Travel					2,500	2,500					16,768	10,900	-35.00%	13,400
5212 Student Travel					274,232	280,238	2.19%				98,285	346,351	252.39%	626,589
5220 Employee Travel					528,496	562,350	6.41%	850	1,750	105.88%	1,012,746	714,749	-29.42%	1,278,849
5221 (Local) Online Training/Webinar					6,000	6,500	8.33%				140,603	111,137	-20.96%	117,637
5230 Food/Meetings					84,490	112,390	33.02%	100	1,900	1,800.00%	352,607	573,682	62.70%	687,972
<b>5200 - Subtotal</b>					<b>895,718</b>	<b>963,978</b>	<b>7.62%</b>	<b>950</b>	<b>3,650</b>	<b>284.21%</b>	<b>1,621,010</b>	<b>1,756,819</b>	<b>8.38%</b>	<b>2,724,447</b>
5300 Institutional Dues/Memberships					154,394	187,851	21.67%	400	400		51,685	49,500	-4.23%	237,751
<b>5300 - Subtotal</b>					<b>154,394</b>	<b>187,851</b>	<b>21.67%</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>	<b>51,685</b>	<b>49,500</b>	<b>-4.23%</b>	<b>237,751</b>
5400 Comprehensive/Liab/Prpty/Auto Ins					1,100	1,100								1,100
<b>5400 - Subtotal</b>					<b>1,100</b>	<b>1,100</b>	<b>0.00%</b>							<b>1,100</b>
5501 Laundry Service					19,000	20,500	7.89%				1,000		-100.00%	20,500
5520 Natural Gas/LPG					350,000	365,000	4.29%					-13		364,987
5530 Light - Electricity					854,826	633,500	-25.89%							633,500
5540 Water - Sanitation					510,000	512,800	0.55%							512,800
5550 Disposal Services					241,600	243,140	0.64%				1,000	100	-90.00%	243,240
5560 Hazardous Waste Disposal					30,100	30,100								30,100
5570 Pest Control					36,000	36,250	0.69%							36,250
5581 Telephone Services					64,648	66,830	3.38%				32,280	21,000	-34.94%	87,830
5583 Data Communication Services					5,000	3,500	-30.00%				16,632		-100.00%	3,500
<b>5500 - Subtotal</b>					<b>2,111,174</b>	<b>1,911,620</b>	<b>-9.45%</b>				<b>50,912</b>	<b>21,087</b>	<b>-58.58%</b>	<b>1,932,707</b>
5602 Short Term Rental-Veh & Equip					279,615	396,174	41.89%	4,000	10,000	150.00%	6,500	63,423	875.74%	469,597
5603 Rental of Facilities					3,092,544	3,088,800	-0.12%	1,000	334,200	33,320.00%	290,698	181,139	-37.69%	3,604,139
5604 Film Rentals											10,000	7,500	-25.00%	7,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					124,500	136,500	9.64%							136,500
5650 Software Licensing/Maintenance Svcs					752,551	603,142	-19.85%		7,400		934,995	1,010,898	8.12%	1,621,440
5651 Internet Access					3,360	3,400	1.19%				25,055	33,845	35.08%	37,245
5671 Equip Maint Agreements					200	4,500	2,150.00%							4,500
5681 Grounds Maintenance					45,000	45,000								45,000
5683 Building Maintenance					180,000	207,000	15.00%	296,000	334,892	13.14%				541,892
5684 Vehicle Repairs & Maintenance					62,226	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	190,300	24.14%							190,300
5690 Other Maintenance/Repairs					445,430	580,430	30.31%	1,500	19,500	1,200.00%	900,500	2,000	-99.78%	601,930
5691 Other Maintenance Contracts					950,000	1,359,000	43.05%				25,071	71	-99.71%	1,359,071
<b>5600 - Subtotal</b>					<b>6,138,726</b>	<b>6,726,972</b>	<b>9.58%</b>	<b>302,500</b>	<b>705,992</b>	<b>133.39%</b>	<b>2,196,820</b>	<b>1,313,876</b>	<b>-40.19%</b>	<b>8,746,840</b>
5740 Settlement Expense					12,500	12,500								12,500
5790 Other Professional Fees					22,900	24,400	6.55%	5,121	2,967	-42.06%		7,200		34,567
<b>5700 - Subtotal</b>					<b>35,400</b>	<b>36,900</b>	<b>4.24%</b>	<b>5,121</b>	<b>2,967</b>	<b>-42.06%</b>		<b>7,200</b>		<b>47,067</b>
5810 Fingerprinting Services					13,000	13,000						20,000		33,000
5813 Physical Examinations/Tests					85	85					15,200	1,000	-93.42%	1,085
5820 Postage/Express Overnight Svcs					59,500	59,000	-0.84%	200	200		8,850	4,779	-45.99%	63,979
5830 Bank Charges								2,500	2,500		500	500		3,000
5831 Credit Card Expense									7,420		500	500		7,920
5835 Bad Debt Expense					740,174	750,000	1.33%							750,000
5860 General Advertising Services					101,600	103,400	1.77%	12,000	10,016	-16.54%	491,458	550,310	11.98%	663,725
5861 Printing/Duplicating Service					44,375	128,825	190.31%	500	2,000	300.00%	169,494	215,085	26.90%	345,910
5862 Sponsorships												7,000		7,000
5863 Radio/Newspaper Ad Placement					2,200	2,200					89,000	135,000	51.69%	137,200
5880 Taxes - Licenses & Permits					11,880	17,500	47.31%				500	500		18,000
5890 Other Services & Expenses					921,494	768,323	-16.62%	112,074	226,710	102.29%	2,247,823	11,193,262	397.96%	12,188,295
5896 COVID Recoverable Income-Out											900,000		-100.00%	
5899 Contingencies Account - Budget Only								686	24,877	3,527.75%	9,561,881	15,641,829	63.59%	15,666,706



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
<b>5800 - Subtotal</b>					<b>1,894,308</b>	<b>1,842,333</b>	<b>-2.74%</b>	<b>127,960</b>	<b>273,722</b>	<b>113.91%</b>	<b>13,485,205</b>	<b>27,769,765</b>	<b>105.93%</b>	<b>29,885,821</b>
5911 Indirect Cost(Reimbursement)					-350,000	-150,000	-57.14%				203,354		-100.00%	-150,000
5912 Out - Indirect Cost(Expense)											1,190,203	791,018	-33.54%	791,018
5999 Service/Utilities - Pooled Account											4,546		-100.00%	
<b>5900 - Subtotal</b>					<b>-350,000</b>	<b>-150,000</b>	<b>-57.14%</b>				<b>1,398,103</b>	<b>791,018</b>	<b>-43.42%</b>	<b>641,018</b>
<b>5000 - Total</b>					<b>13,201,897</b>	<b>14,664,584</b>	<b>11.08%</b>	<b>436,930</b>	<b>986,730</b>	<b>125.83%</b>	<b>21,262,995</b>	<b>52,997,444</b>	<b>149.25%</b>	<b>68,648,759</b>
6120 Site Improvement					930		-100.00%				11,044,148	42,349	-99.62%	42,349
6120FA Site Improvement											429,793	4,305	-99.00%	4,305
<b>6100 - Subtotal</b>					<b>930</b>		<b>-100.00%</b>				<b>11,473,940</b>	<b>46,653</b>	<b>-99.59%</b>	<b>46,653</b>
6210 Buildings Construction												28,826		28,826
6210C Buildings Construction - C					283,762	1,200,463	323.05%				2,068,981	2,415,236	16.74%	3,615,699
6210FA Building Construction												144,000		144,000
6211 Buildings Architect					2,476,163	83,694	-96.62%				136,570	5,250	-96.16%	88,944
6214 Buildings - Testing & Inspection											90,328	65,500	-27.49%	65,500
6215 Additions to Buildings					200,000	280,000	40.00%	1,000	1,000	0.00%				281,000
<b>6200 - Subtotal</b>					<b>2,959,924</b>	<b>1,564,157</b>	<b>-47.16%</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>	<b>2,295,879</b>	<b>2,658,812</b>	<b>15.81%</b>	<b>4,223,969</b>
6310 Library Books					40,000	40,000								40,000
6311 Magazines & Periodicals					40,000	40,000								40,000
<b>6300 - Subtotal</b>					<b>80,000</b>	<b>80,000</b>	<b>0.00%</b>							<b>80,000</b>
6411 Library/Audio Visual Equipment					44,000	60,000	36.36%							60,000
6411FA Library AV Equipment											5,000		-100.00%	
6412 Computer/Technology Equipment					748,920	1,004,300	34.10%	1,000	5,500	450.00%	757,140	573,409	-24.27%	1,583,209
6412FA Computer/Tech Equipment					150,000	120,000	-20.00%				2,000		-100.00%	120,000
6414 Furniture					735,900	356,900	-51.50%				153,233	108,267	-29.34%	465,167
6414FA Furniture					200,000	2,710,000	1,255.00%				2,262		-100.00%	2,710,000
6419 Other Equipment					257,300	291,600	13.33%				1,974,819	1,651,266	-16.38%	1,942,866
6419FA Other Equipment					311,000	246,500	-20.74%				349,854	1,828,245	422.57%	2,074,745
6424FA Furniture											10,000			10,000
<b>6400 - Subtotal</b>					<b>2,447,120</b>	<b>4,789,300</b>	<b>95.71%</b>	<b>1,000</b>	<b>5,500</b>	<b>450.00%</b>	<b>3,244,307</b>	<b>4,171,186</b>	<b>28.57%</b>	<b>8,965,986</b>
<b>6000 - Total</b>					<b>5,487,974</b>	<b>6,433,457</b>	<b>17.23%</b>	<b>2,000</b>	<b>6,500</b>	<b>225.00%</b>	<b>17,014,126</b>	<b>6,876,652</b>	<b>-59.58%</b>	<b>13,316,609</b>
7110 Debt Reduction					170,000	270,000	58.82%							270,000
7111 Debt Interest & Other Charges					30,000	30,000								30,000
<b>7100 - Subtotal</b>					<b>200,000</b>	<b>300,000</b>	<b>50.00%</b>							<b>300,000</b>
7201 Intrafund Transfers Out					32,186,634	30,259,082	-5.99%							30,259,082
<b>7200 - Subtotal</b>					<b>32,186,634</b>	<b>30,259,082</b>	<b>-5.99%</b>							<b>30,259,082</b>
7312 Interfund Transfers - Out					3,831,000	3,831,000								3,831,000
<b>7300 - Subtotal</b>					<b>3,831,000</b>	<b>3,831,000</b>	<b>0.00%</b>							<b>3,831,000</b>
7501 Student Fin Aid (Excludes Salaries)											9,573,316	1,388,526	-85.50%	1,388,526
7501AC CARE-Financial Aid											190,000	320,000	68.42%	320,000
7501AD EOP&S-Financial Aid											700,000	1,000,000	42.86%	1,000,000
7502 Scholarships											1,000	324,077	32,307.75%	324,077
7503 Outside Scholarships											10,807	17,207	59.22%	17,207
7506 Tuition Fee Reduction											12,026	70,000	482.07%	70,000
7509 Other											150		-100.00%	
<b>7500 - Subtotal</b>											<b>10,487,299</b>	<b>3,119,810</b>	<b>-70.25%</b>	<b>3,119,810</b>
7602 Oth Student Aide (Non-cash)											331,690	864,368	160.59%	864,368
7603 Book Vouchers (Non-Cash SFA Aid)											13,661	88,367	546.84%	88,367
<b>7600 - Subtotal</b>											<b>345,351</b>	<b>952,735</b>	<b>175.87%</b>	<b>952,735</b>
7910 Unrestricted					35,385,287	40,924,539	15.65%							40,924,539
<b>7900 - Subtotal</b>					<b>35,385,287</b>	<b>40,924,539</b>	<b>15.65%</b>							<b>40,924,539</b>
<b>7000 - Total</b>					<b>71,602,921</b>	<b>75,314,621</b>	<b>5.18%</b>				<b>10,832,650</b>	<b>4,072,545</b>	<b>-62.40%</b>	<b>79,387,166</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>194,104,435</b>	<b>210,512,850</b>	<b>8.45%</b>	<b>1,000,192</b>	<b>2,071,313</b>	<b>107.09%</b>	<b>86,499,940</b>	<b>107,418,359</b>	<b>24.18%</b>	<b>320,002,521</b>

**CERRO COSO  
COMMUNITY COLLEGE**

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# CERRO COSO COMMUNITY COLLEGE

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## **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 strive toward our goals to increase early college, reach adult learners, and provide in-demand Career Technical Education, meeting the needs of our diverse communities while supporting our military and aerospace partners.

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

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

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

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
3340					27,388	34,191	24.84%				3,620	15,359	324.23%	49,549
3341T					3,314	3,471	4.76%				8,897	10,134	13.90%	13,605
<b>3300 - Subtotal</b>					<b>461,372</b>	<b>511,827</b>	<b>10.94%</b>	<b>58</b>	<b>144</b>	<b>147.50%</b>	<b>128,499</b>	<b>153,318</b>	<b>21.20%</b>	<b>665,289</b>
3410					1,237,611	1,343,699	8.57%				90,309	122,817	36.00%	1,466,513
3410RC					133,492	142,153	6.49%				9,165	12,308	34.30%	154,461
3420					157,400	186,120	18.24%				71,086	72,775	2.38%	258,895
3420RC					17,627	20,582	16.76%				7,236	7,017	-3.02%	27,599
3421					917,860	1,053,303	14.76%				375,510	475,399	26.60%	1,528,703
3421RC					48,091	52,105	8.35%				18,808	21,797	15.89%	73,902
3422					20,310	22,043	8.53%							22,043
3422RC					1,722	1,765	2.50%							1,765
3440					186,042	193,845	4.19%				42,448	90,837	113.99%	284,682
3440RC					27,054	26,369	-2.53%				4,894	10,259	109.63%	36,628
<b>3400 - Subtotal</b>					<b>2,747,212</b>	<b>3,041,980</b>	<b>10.73%</b>				<b>619,456</b>	<b>813,211</b>	<b>31.28%</b>	<b>3,855,191</b>
3510					34,090	3,830	-89.35%				2,338	314	-86.57%	3,944
3510T					16,788	17,539	4.47%	20	5	-75.25%	415	43	-89.57%	17,587
3520					4,497	525	-88.32%				1,846	179	-90.30%	704
3521					12,608	1,436	-88.61%				4,870	565	-88.40%	2,000
3521T					42	170	303.57%				87	138	58.71%	307
3522					439	45	-89.75%							45
3540					6,901	673	-90.25%				1,248	262	-79.04%	934
3541T					1,143	1,197	4.77%				1,448	349	-75.87%	1,547
<b>3500 - Subtotal</b>					<b>76,508</b>	<b>25,214</b>	<b>-67.04%</b>	<b>20</b>	<b>5</b>	<b>-75.25%</b>	<b>12,252</b>	<b>1,850</b>	<b>-84.90%</b>	<b>27,069</b>
3610					72,680	77,829	7.09%				4,965	6,732	35.05%	84,561
3610T					36,074	37,989	5.31%	43	106	148.94%	1,199	1,272	6.09%	39,367
3620					9,587	11,257	17.42%				3,935	3,838	-2.47%	15,095
3621					26,881	30,782	14.51%				10,382	12,104	16.59%	42,886
3621T					147	647	341.15%				2,810	4,619	64.38%	5,266
3622					937	965	3.08%							965
3640					14,714	14,422	-1.98%				2,662	5,611	110.81%	20,033
3641T					2,436	2,568	5.40%				6,427	7,490	16.54%	10,058
<b>3600 - Subtotal</b>					<b>163,455</b>	<b>176,459</b>	<b>7.96%</b>	<b>43</b>	<b>106</b>	<b>148.94%</b>	<b>32,400</b>	<b>41,667</b>	<b>28.60%</b>	<b>218,231</b>
3710					194	286	47.79%							286
3710T					12,841	15,156	18.03%	108	376	248.33%				15,532
3720					1,270	1,270								1,270
3721					1,836	5,654	207.85%				386	646	67.18%	6,300
3721T					92		-100.00%				4,693	10,481	123.36%	10,481
<b>3700 - Subtotal</b>					<b>14,963</b>	<b>22,366</b>	<b>49.47%</b>	<b>108</b>	<b>376</b>	<b>248.33%</b>	<b>5,079</b>	<b>11,127</b>	<b>119.08%</b>	<b>33,869</b>
3910					39,666	40,032	0.92%				2,912	3,678	26.31%	43,710
3920					5,964	6,417	7.60%				2,287	2,157	-5.67%	8,574
3921					24,711	26,744	8.23%				9,500	11,010	15.89%	37,754
3922					653	653								653
3940					8,610	7,541	-12.41%				1,366	2,688	96.81%	10,229
<b>3900 - Subtotal</b>					<b>79,604</b>	<b>81,388</b>	<b>2.24%</b>				<b>16,065</b>	<b>19,533</b>	<b>21.59%</b>	<b>100,921</b>
<b>3000 - Total</b>					<b>7,689,246</b>	<b>8,043,796</b>	<b>4.61%</b>	<b>229</b>	<b>631</b>	<b>175.91%</b>	<b>1,544,354</b>	<b>1,911,938</b>	<b>23.80%</b>	<b>9,956,367</b>
4211					1,200	1,075	-10.42%				18,000	9,000	-50.00%	10,075
<b>4200 - Subtotal</b>					<b>1,200</b>	<b>1,075</b>	<b>-10.42%</b>				<b>18,000</b>	<b>9,000</b>	<b>-50.00%</b>	<b>10,075</b>
4310					20,350	34,500	69.53%				322,370	391,700	21.51%	426,200
4312						15,000								15,000
4313					153,170	186,449	21.73%				168,607	140,086	-16.92%	326,535
4314					35,180	34,400	-2.22%							34,400
4315					120,350	162,485	35.01%				8,456		-100.00%	162,485
4317					1,000	16,900	1,590.00%				90,267	522,657	479.01%	539,557
4320					14,000	11,000	-21.43%				1,000	1,500	50.00%	12,500
4321					16,750	16,500	-1.49%							16,500
<b>4300 - Subtotal</b>					<b>360,800</b>	<b>477,234</b>	<b>32.27%</b>				<b>590,699</b>	<b>1,055,943</b>	<b>78.76%</b>	<b>1,533,177</b>
<b>4000 - Total</b>					<b>362,000</b>	<b>478,309</b>	<b>32.13%</b>				<b>608,699</b>	<b>1,064,943</b>	<b>74.95%</b>	<b>1,543,252</b>
5107					25,760	28,800	11.80%							28,800

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
5118					126,128		-100.00%				10,000		-100.00%	
5119					45,000	68,493	52.21%				163,589	85,000	-48.04%	153,493
5150					160,000	150,000	-6.25%							150,000
5151					6,450	7,000	8.53%				7,300	47,500	550.68%	54,500
<b>5100 - Subtotal</b>					<b>363,338</b>	<b>254,293</b>	<b>-30.01%</b>				<b>180,889</b>	<b>132,500</b>	<b>-26.75%</b>	<b>386,793</b>
5212					50,420	67,300	33.48%				14,500	20,000	37.93%	87,300
5220					90,500	146,900	62.32%				143,669	234,940	63.53%	381,840
5220DT					83,980	88,310	5.16%	3,000	3,000		9,700	18,950	95.36%	110,260
5221					2,500	36,300	1,352.00%				8,597	12,800	48.89%	49,100
5230					12,200	21,970	80.08%				34,200	96,900	183.33%	118,870
<b>5200 - Subtotal</b>					<b>239,600</b>	<b>360,780</b>	<b>50.58%</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>	<b>210,666</b>	<b>383,590</b>	<b>82.08%</b>	<b>747,370</b>
5300					46,671	53,411	14.44%				40,280	8,450	-79.02%	61,861
<b>5300 - Subtotal</b>					<b>46,671</b>	<b>53,411</b>	<b>14.44%</b>				<b>40,280</b>	<b>8,450</b>	<b>-79.02%</b>	<b>61,861</b>
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
<b>5500 - Subtotal</b>					<b>1,245,340</b>	<b>1,274,800</b>	<b>2.37%</b>				<b>350</b>		<b>-100.00%</b>	<b>1,274,800</b>
5602					3,500	4,000	14.29%				3,860		-100.00%	4,000
5603					140,300	141,500	0.86%				34,560	94,976	174.81%	236,476
5604											500	1,000	100.00%	1,000
5608					44,000	43,500	-1.14%							43,500
5650					52,505	73,561	40.10%				349,276	231,924	-33.60%	305,485
5651												7,880		7,880
5681					1,000	3,000	200.00%				34,054	34,054		37,054
5683					71,000	49,000	-30.99%				5,921		-100.00%	49,000
5684					7,500	9,500	26.67%				2,000	1,000	-50.00%	10,500
5685					35,000	20,000	-42.86%							20,000
5686					124,750	94,750	-24.05%				12,500	3,000	-76.00%	97,750
5690					9,500	8,935	-5.95%							8,935
5691						15,000					1,750	1,700	-2.86%	16,700
<b>5600 - Subtotal</b>					<b>489,055</b>	<b>462,746</b>	<b>-5.38%</b>				<b>444,421</b>	<b>375,534</b>	<b>-15.50%</b>	<b>838,280</b>
5810					4,000	4,000								4,000
5813					4,650	4,650								4,650
5820					23,250	24,535	5.53%				7,500	1,250	-83.33%	25,785
5820C						1,500								1,500
5830											2,500	1,800	-28.00%	1,800
5831								371	550	48.45%	200	200		750
5835					200,000	100,000	-50.00%							100,000
5860					34,500	135,025	291.38%				68,521	93,269	36.12%	228,294
5861					16,900	20,500	21.30%				23,500	15,498	-34.05%	35,998
5862					2,010	2,000	-0.50%				5,000	60,988	1,119.77%	62,988
5863					20,000	19,000	-5.00%					2,500		21,500
5870											-400		-100.00%	
5880					7,155	10,925	52.69%				1,800	1,800		12,725
5890					144,838	49,850	-65.58%	3,899	2,400	-38.46%	33,600	124,595	270.82%	176,845
5899								16,969	10,489	-38.18%	2,861,086	4,756,732	66.26%	4,767,222
<b>5800 - Subtotal</b>					<b>457,303</b>	<b>371,985</b>	<b>-18.66%</b>	<b>21,238</b>	<b>13,439</b>	<b>-36.72%</b>	<b>3,003,306</b>	<b>5,058,633</b>	<b>68.44%</b>	<b>5,444,057</b>
5911					-50,000	-12,000	-76.00%							-12,000
5912											75,921	110,842	46.00%	110,842
<b>5900 - Subtotal</b>					<b>-50,000</b>	<b>-12,000</b>	<b>-76.00%</b>				<b>75,921</b>	<b>110,842</b>	<b>46.00%</b>	<b>98,842</b>
<b>5000 - Total</b>					<b>2,791,307</b>	<b>2,766,015</b>	<b>-0.91%</b>	<b>24,238</b>	<b>16,439</b>	<b>-32.18%</b>	<b>3,955,832</b>	<b>6,069,549</b>	<b>53.43%</b>	<b>8,852,003</b>
6120					45,000	15,000	-66.67%							15,000

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

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



# **PORTERVILLE COLLEGE**

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# PORTERVILLE COLLEGE

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***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.

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## FOCUSING ON STUDENT SUCCESS

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As we adapt to the State of California budget fluctuations PC continues to plan for different scenarios and be prepared fiscally for the best and/or the worst. The College is currently experiencing an increase in FTES recovering from the pandemic and is projected to be in last year of stabilization. The federal and state COVID relief funds are coming to an end but are still being utilized to assist students with emergency financial aid and to support the post-pandemic campus environment through the one-year no cost extension. This environment mandates that innovative structured support is available inside and outside of the classroom to assist students reach their educational objectives.

Student success is a priority at Porterville College. The College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, child care, Disability Resource Center (DRC), financial aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services, student

activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

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

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

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

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

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$15 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE

2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total	
	Unrst	Unrst	Rest	Rest											
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24	
1100					5,662,249	6,354,929	12.23%				190,493	208,701	9.56%	6,563,630	
<b>1100 - Subtotal</b>					<b>5,662,249</b>	<b>6,354,929</b>	<b>12.23%</b>				<b>190,493</b>	<b>208,701</b>	<b>9.56%</b>	<b>6,563,630</b>	
1214					1,233,344	1,262,138	2.33%				316,597	323,092	2.05%	1,585,230	
1231					272,857	382,005	40.00%				660,094	623,786	-5.50%	1,005,790	
1241					95,773	105,085	9.72%							105,085	
1251					191,018	281,857	47.56%				42,053	21,017	-50.02%	302,874	
1252					535,926	472,491	-11.84%							472,491	
<b>1200 - Subtotal</b>					<b>2,328,917</b>	<b>2,503,576</b>	<b>7.50%</b>				<b>1,018,744</b>	<b>967,895</b>	<b>-4.99%</b>	<b>3,471,471</b>	
1310					1,339,000	1,525,000	13.89%					6,894		1,531,894	
1311					85,679		-100.00%								
1320					240,000	270,000	12.50%							270,000	
1330					342,000	380,000	11.11%							380,000	
1340					9,600	9,000	-6.25%					128,438		137,438	
<b>1300 - Subtotal</b>					<b>2,016,279</b>	<b>2,184,000</b>	<b>8.32%</b>					<b>135,332</b>		<b>2,319,332</b>	
1419					272,551	281,231	3.18%				1,267,230	783,348	-38.18%	1,064,579	
1430						14,550								14,550	
<b>1400 - Subtotal</b>					<b>272,551</b>	<b>295,781</b>	<b>8.52%</b>				<b>1,267,230</b>	<b>783,348</b>	<b>-38.18%</b>	<b>1,079,129</b>	
<b>1000 - Total</b>					<b>10,279,997</b>	<b>11,338,286</b>	<b>10.29%</b>				<b>2,476,467</b>	<b>2,095,275</b>	<b>-15.39%</b>	<b>13,433,562</b>	
2110					813,297	1,165,528	43.31%				540,564	507,148	-6.18%	1,672,676	
2190					77,658	72,113	-7.14%							72,113	
2191					2,017,000	2,495,473	23.72%				1,316,520	1,237,946	-5.97%	3,733,418	
<b>2100 - Subtotal</b>					<b>2,907,955</b>	<b>3,733,114</b>	<b>28.38%</b>				<b>1,857,084</b>	<b>1,745,094</b>	<b>-6.03%</b>	<b>5,478,208</b>	
2211					66,336	185,048	178.95%					20,986		206,034	
<b>2200 - Subtotal</b>					<b>66,336</b>	<b>185,048</b>	<b>178.95%</b>					<b>20,986</b>		<b>206,034</b>	
2311											78,960	58,960	-25.33%	58,960	
2392					23,000		-100.00%				481,594	388,607	-19.31%	388,607	
2393					27,000	30,500	12.96%				20,000	30,221	51.10%	60,721	
2394					109,725	341,854	211.56%				133,359	233,000	74.72%	574,854	
2399					5,000	5,000						14,586		19,586	
<b>2300 - Subtotal</b>					<b>164,725</b>	<b>377,354</b>	<b>129.08%</b>				<b>713,913</b>	<b>725,373</b>	<b>1.61%</b>	<b>1,102,727</b>	
2411					192,000	224,800	17.08%				62,360	33,040	-47.02%	257,840	
2412					164,310	212,200	29.15%				22,050	29,160	32.24%	241,360	
2419					2,300	2,300						430,840		433,140	
<b>2400 - Subtotal</b>					<b>358,610</b>	<b>439,300</b>	<b>22.50%</b>				<b>84,410</b>	<b>493,040</b>	<b>484.10%</b>	<b>932,340</b>	
2999					952,970	75,579	-92.07%				261,295	59,686	-77.16%	135,264	
<b>2900 - Subtotal</b>					<b>952,970</b>	<b>75,579</b>	<b>-92.07%</b>				<b>261,295</b>	<b>59,686</b>	<b>-77.16%</b>	<b>135,264</b>	
<b>2000 - Total</b>					<b>4,450,596</b>	<b>4,810,394</b>	<b>8.08%</b>				<b>2,916,702</b>	<b>3,044,179</b>	<b>4.37%</b>	<b>7,854,573</b>	
3110					1,287,781	1,450,906	12.67%				170,494	163,019	-4.38%	1,613,925	
3110T					368,745	415,425	12.66%					25,848		441,273	
3119					827,406	713,035	-13.82%				23,192	89,693	286.74%	802,728	
3120					14,611	11,689	-20.00%				14,611	17,533	20.00%	29,222	
3130					146,691	150,122	2.34%				18,224	13,783	-24.37%	163,905	
3131T					52,057	56,494	8.52%				235,020	149,390	-36.44%	205,884	
3139					202,637	95,067	-53.08%				189,256	84,555	-55.32%	179,623	
<b>3100 - Subtotal</b>					<b>2,899,928</b>	<b>2,892,738</b>	<b>-0.25%</b>				<b>650,797</b>	<b>543,822</b>	<b>-16.44%</b>	<b>3,436,561</b>	
3210					46,944	23,807	-49.29%							23,807	
3220					186,926	294,635	57.62%				117,734	110,816	-5.88%	405,452	
3221					487,653	669,651	37.32%				324,104	324,457	0.11%	994,109	
3221T					7,047		-100.00%								
3222					19,702	19,240	-2.35%							19,240	
3240					118,053	127,039	7.61%				56,114	66,948	19.31%	193,987	
<b>3200 - Subtotal</b>					<b>866,326</b>	<b>1,134,373</b>	<b>30.94%</b>				<b>497,952</b>	<b>502,221</b>	<b>0.86%</b>	<b>1,636,594</b>	
3310					112,221	117,298	4.52%				13,233	12,680	-4.18%	129,978	
3310T					30,410	34,648	13.94%					320	6,632	2,599.88%	43,280
3320					57,474	85,369	48.53%				36,610	33,106	-9.57%	118,474	
3321					147,865	192,845	30.42%				98,005	93,329	-4.77%	286,175	

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2023-24
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		2023-24
3321T OASDHI - Ciss Emp Temp					3,729	7,363	97.44%				4,971	6,757	35.93%	14,119
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	11,359	-38.20%	15,647
<b>3300 - Subtotal</b>					<b>408,325</b>	<b>495,151</b>	<b>21.26%</b>				<b>189,822</b>	<b>186,105</b>	<b>-1.96%</b>	<b>681,256</b>
3410 H&W-Acad Inst & Instl Aides(Dir)					1,317,081	1,461,059	10.93%				174,259	166,895	-4.23%	1,627,954
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					135,776	150,638	10.95%				17,496	16,729	-4.38%	167,366
3420 H&W - Ciss Mgt(Non-Educ Admin)					131,001	234,758	79.20%				117,799	116,093	-1.45%	350,851
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					15,941	22,844	43.31%				10,595	9,940	-6.18%	32,784
3421 H&W - Ciss Emp					719,389	939,945	30.66%				444,997	449,268	0.96%	1,389,213
3421RC OPEB ARC-Ciss Emp					37,286	48,736	30.71%				25,039	23,836	-4.81%	72,572
3422 H&W - Conf Emp - Non Mgt					20,310	22,043	8.53%							22,043
3422RC OPEB ARC-Conf Emp Non Mgt					1,522	1,413	-7.14%							1,413
3440 H&W - Educational Admin - Cont					157,607	171,054	8.53%				50,573	54,887	8.53%	225,941
3440RC OPEB ARC-EducAdmin-Cont					24,174	24,738	2.33%				6,205	6,333	2.05%	31,071
<b>3400 - Subtotal</b>					<b>2,560,087</b>	<b>3,077,225</b>	<b>20.20%</b>				<b>846,963</b>	<b>843,981</b>	<b>-0.35%</b>	<b>3,921,208</b>
3510 SUI-Acad Inst & Instl Aides(Dir)					34,741	3,854	-88.91%				4,563	437	-90.42%	4,291
3510T SUI-Acad Inst&Instl Aides(Dir) Temp					10,486	1,195	-88.61%				110	298	170.00%	1,492
3520 SUI-Ciss Mgt Non-Educational Admin					4,066	583	-85.67%				2,703	254	-90.62%	836
3521 SUI - Ciss Emp					9,893	1,284	-87.02%				6,483	618	-90.46%	1,902
3521T SUI - Ciss Emp Temp					709	783	10.45%				1,262	168	-86.65%	951
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	392	-93.03%	540
<b>3500 - Subtotal</b>					<b>67,813</b>	<b>8,513</b>	<b>-87.45%</b>				<b>22,325</b>	<b>2,328</b>	<b>-89.57%</b>	<b>10,841</b>
3610 WC-Acad Inst & Instl Aides(Dir)					74,067	82,853	11.59%				9,729	9,377	-3.61%	92,030
3610T WC-Acad Inst & Instl Aide(Dir) Temp					24,403	26,909	10.27%				861	6,698	678.00%	33,607
3620 WC - Ciss Mgt Non-Educational Admin					8,670	12,498	44.16%				5,762	5,438	-5.63%	17,936
3621 WC - Ciss Emp					21,093	27,530	30.52%				13,821	13,258	-4.07%	40,788
3621T WC - Ciss Emp Temp					1,756	4,025	129.19%				7,681	7,732	0.67%	11,757
3622 WC - Conf Emp - Non Mgt					828	773	-6.59%							773
3640 WC - Educational Administrators					13,147	13,534	2.94%				3,375	3,465	2.65%	16,998
3641T WC-Oth Acad Emp - Non Instr Temp					2,905	3,153	8.52%				13,333	8,351	-37.37%	11,504
<b>3600 - Subtotal</b>					<b>146,870</b>	<b>171,075</b>	<b>16.48%</b>				<b>54,562</b>	<b>54,320</b>	<b>-0.44%</b>	<b>225,395</b>
3710 DefBen-Acad Inst & Instl Aides(Dir)					562	851	51.47%				540	797	47.78%	1,648
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	2,189	43.41%				514	778	51.47%	2,967
3721T DefBen - Ciss Emp Temp					3,364	13,178	291.78%				6,711	11,649	73.59%	24,827
3741T DefBen -Oth Acad Emp/Non Instr Temp											30			30
<b>3700 - Subtotal</b>					<b>9,950</b>	<b>24,369</b>	<b>144.91%</b>				<b>8,359</b>	<b>30,734</b>	<b>267.67%</b>	<b>55,103</b>
3910 OTHBEN-Acad Inst & Instl Aider(Dir)					41,994	43,322	3.16%				5,619	4,999	-11.05%	48,320
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					4,214	6,955	65.12%				3,790	3,496	-7.76%	10,454
3921 OTHBEN - Ciss Emp					19,029	24,848	30.58%				12,647	12,040	-4.81%	36,888
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%							
<b>3900 - Subtotal</b>					<b>71,049</b>	<b>80,853</b>	<b>13.80%</b>				<b>23,683</b>	<b>22,161</b>	<b>-6.43%</b>	<b>103,013</b>
<b>3000 - Total</b>					<b>7,030,348</b>	<b>7,884,299</b>	<b>12.15%</b>				<b>2,294,465</b>	<b>2,185,673</b>	<b>-4.74%</b>	<b>10,069,971</b>
4211 Non-Library/Magazines/Bks/Prdcls					2,914	4,900	68.15%				38,544	62,501	62.15%	67,401
<b>4200 - Subtotal</b>					<b>2,914</b>	<b>4,900</b>	<b>68.15%</b>				<b>38,544</b>	<b>62,501</b>	<b>62.15%</b>	<b>67,401</b>
4310 Inst Supplies & Materials											319,214	322,502	1.03%	322,502
4312 All Computer Software					1,000	1,000						2,400		3,400
4313 Non-Instl Supplies & Materials					200,607	190,581	-5.00%				345,242	357,800	3.64%	548,381
4314 Paper					15,000	12,000	-20.00%							12,000
4317 Outreach Materials						500				408	119,912	29,290.13%	120,412	
4320 Vehicle Supplies - Parts					7,000	7,000								7,000
4321 Fuel - Lubricants					20,000	20,000								20,000
<b>4300 - Subtotal</b>					<b>243,607</b>	<b>231,081</b>	<b>-5.14%</b>				<b>664,864</b>	<b>802,613</b>	<b>20.72%</b>	<b>1,033,695</b>

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

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

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2023	2024	2023	2024	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change	2023-24
<b>5000 - Total</b>					<b>1,900,190</b>	<b>2,736,316</b>	<b>44.03%</b>				<b>7,002,296</b>	<b>4,646,744</b>	<b>-33.64%</b>	<b>7,383,660</b>
6120 Site Improvement						1,678,775					531,732		-100.00%	1,678,775
<b>6100 - Subtotal</b>						<b>1,678,775</b>					<b>531,732</b>		<b>-100.00%</b>	<b>1,678,775</b>
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
<b>6200 - Subtotal</b>					<b>1,150</b>	<b>1,150</b>	<b>0.00%</b>							<b>1,150</b>
6310 Library Books											21,700	25,700	18.43%	25,700
6311 Magazines & Periodicals					5,000	5,000								5,000
<b>6300 - Subtotal</b>					<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>				<b>21,700</b>	<b>25,700</b>	<b>18.43%</b>	<b>30,700</b>
6412 Computer/Technology Equipment					77,150	81,427	5.54%				431,982	108,035	-75.45%	187,462
6412FA Computer/Tech Equipment					20,000	175,000	775.00%				689,925	28,891	-95.81%	203,891
6413FA Autos and Busses												65,550		65,550
6413LP Auto-Purchasing on Long Term Lease					29,000	30,000	3.45%							30,000
6414 Furniture					2,327	2,300	-1.16%				120,319	130,655	8.59%	132,955
6414FA Furniture												275,033		290,033
6419 Other Equipment					18,900	13,900	-26.46%				116,160	302,647	160.54%	316,547
6419FA Other Equipment					6,543	6,543					30,341	125,000	311.99%	131,543
<b>6400 - Subtotal</b>					<b>153,920</b>	<b>324,170</b>	<b>110.61%</b>				<b>1,388,726</b>	<b>1,033,810</b>	<b>-25.56%</b>	<b>1,357,980</b>
<b>6000 - Total</b>					<b>160,070</b>	<b>2,009,095</b>	<b>1,155.14%</b>				<b>1,942,158</b>	<b>1,059,510</b>	<b>-45.45%</b>	<b>3,068,605</b>
7110 Debt Reduction					150,000	150,000								150,000
<b>7100 - Subtotal</b>					<b>150,000</b>	<b>150,000</b>	<b>0.00%</b>							<b>150,000</b>
7201 Intrafund Transfers Out					4,764,314	7,644,720	60.46%							7,644,720
<b>7200 - Subtotal</b>					<b>4,764,314</b>	<b>7,644,720</b>	<b>60.46%</b>							<b>7,644,720</b>
7312 Interfund Transfers - Out					562,500		-100.00%							
<b>7300 - Subtotal</b>					<b>562,500</b>		<b>-100.00%</b>							
7501 Student Fin Aid (Excludes Salaries)											1,624,099	1,253,141	-22.84%	1,253,141
<b>7500 - Subtotal</b>											<b>1,624,099</b>	<b>1,253,141</b>	<b>-22.84%</b>	<b>1,253,141</b>
7602 Oth Student Aide (Non-cash)											1,032,389	431,832	-58.17%	431,832
7603 Book Vouchers (Non-Cash SFA Aid)											226,244	238,268	5.31%	238,268
<b>7600 - Subtotal</b>											<b>1,258,633</b>	<b>670,100</b>	<b>-46.76%</b>	<b>670,100</b>
7910 Unrestricted					11,460,328	10,122,158	-11.68%							10,122,158
<b>7900 - Subtotal</b>					<b>11,460,328</b>	<b>10,122,158</b>	<b>-11.68%</b>							<b>10,122,158</b>
<b>7000 - Total</b>					<b>16,937,143</b>	<b>17,916,876</b>	<b>5.78%</b>				<b>2,882,732</b>	<b>1,923,240</b>	<b>-33.28%</b>	<b>19,840,118</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>41,005,363</b>	<b>46,932,349</b>	<b>14.45%</b>				<b>20,218,229</b>	<b>15,819,736</b>	<b>-21.76%</b>	<b>62,752,085</b>

# **DISTRICT OFFICE**



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# DISTRICT OFFICE OPERATIONS

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

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

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

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

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

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

**DISTRICT OFFICE  
2023-24 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	% Change	CE	CE	% Change	Restricted	Restricted	% Change	Total 2023-24
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget		Adopted Budget	Adopted Budget		Adopted Budget	Adopted Budget		
	2023	2024	2023	2024	2022-23	2023-24		2022-23	2023-24		2022-23	2023-24		
1214					1,052,367	1,191,009	13.17%				190,465	367,994	93.21%	1,559,004
1251					232,516	244,039	4.96%							244,039
<b>1200 - Subtotal</b>					<b>1,284,883</b>	<b>1,435,048</b>	<b>11.69%</b>				<b>190,465</b>	<b>367,994</b>	<b>93.21%</b>	<b>1,803,042</b>
1340												25,000		25,000
<b>1300 - Subtotal</b>												<b>25,000</b>		<b>25,000</b>
1419						150,000								150,000
<b>1400 - Subtotal</b>						<b>150,000</b>								<b>150,000</b>
1997						1,639								1,639
<b>1900 - Subtotal</b>						<b>1,639</b>								<b>1,639</b>
<b>1000 - Total</b>					<b>1,284,883</b>	<b>1,586,687</b>	<b>23.48%</b>				<b>190,465</b>	<b>392,994</b>	<b>106.33%</b>	<b>1,979,681</b>
2110					4,131,412	4,170,644	0.95%	356,687	359,517	0.79%	554,672	1,094,733	97.37%	5,624,894
2190					579,784	591,787	2.07%							591,787
2191					4,534,613	5,560,227	22.62%	125,352	146,755	17.07%	147,979	354,693	139.69%	6,061,675
<b>2100 - Subtotal</b>					<b>9,245,809</b>	<b>10,322,658</b>	<b>11.65%</b>	<b>482,039</b>	<b>506,272</b>	<b>5.03%</b>	<b>702,651</b>	<b>1,449,426</b>	<b>106.28%</b>	<b>12,278,356</b>
2311					60,000	60,000								60,000
2392					23,000	23,000		30,000	14,500	-51.67%				37,500
2393					16,350	55,400	238.84%							55,400
2394					47,006	47,006		181,100	33,000	-81.78%	1,188,031	38,000	-96.80%	118,006
2399					38,000	47,000	23.68%							47,000
<b>2300 - Subtotal</b>					<b>137,350</b>	<b>232,406</b>	<b>69.21%</b>	<b>211,100</b>	<b>47,500</b>	<b>-77.50%</b>	<b>1,188,031</b>	<b>38,000</b>	<b>-96.80%</b>	<b>317,906</b>
2412												53,000		97,000
<b>2400 - Subtotal</b>												<b>53,000</b>		<b>97,000</b>
2999					2,623,854	417,469	-84.09%				-6,243	-633	-89.86%	416,837
<b>2900 - Subtotal</b>					<b>2,623,854</b>	<b>417,469</b>	<b>-84.09%</b>				<b>-6,243</b>	<b>-633</b>	<b>-89.86%</b>	<b>416,837</b>
<b>2000 - Total</b>					<b>12,007,013</b>	<b>10,972,532</b>	<b>-8.62%</b>	<b>693,139</b>	<b>597,772</b>	<b>-13.76%</b>	<b>1,884,438</b>	<b>1,539,793</b>	<b>-18.29%</b>	<b>13,110,098</b>
3110					44,411	46,612	4.96%							46,612
3110T												4,775		4,775
3119						25,654								25,654
3120					85,344	43,725	-48.77%		22,160			8,859		74,745
3130					86,400	153,034	77.12%				4,777	29,222	511.69%	182,255
3131T						28,650								28,650
3139					103,931	83,635	-19.53%				8,805	30,281	243.89%	113,916
<b>3100 - Subtotal</b>					<b>320,085</b>	<b>381,311</b>	<b>19.13%</b>		<b>22,160</b>		<b>13,582</b>	<b>75,663</b>	<b>457.07%</b>	<b>479,134</b>
3220					983,667	1,044,926	6.23%	90,492	64,964	-28.21%	140,720	279,700	98.76%	1,389,590
3221					1,150,431	1,483,649	28.96%	26,731	39,154	46.47%	37,542	94,632	152.07%	1,617,435
3221T					4,267		-100.00%							
3222					147,091	157,889	7.34%							157,889
3240					96,942	103,995	7.27%				41,976	57,362	36.66%	161,357
<b>3200 - Subtotal</b>					<b>2,382,399</b>	<b>2,790,458</b>	<b>17.13%</b>	<b>117,223</b>	<b>104,119</b>	<b>-11.18%</b>	<b>220,238</b>	<b>431,694</b>	<b>96.01%</b>	<b>3,326,271</b>
3310					3,371	3,539	4.96%	290		-100.00%				3,539
3310T												1,131		1,769
3320					303,457	303,298	-0.05%	27,287	20,310	-25.57%	42,432	80,871	90.59%	404,479
3321					346,898	425,384	22.63%	8,060	11,227	39.28%	11,320	27,134	139.69%	463,745
3321T					2,672	6,174	131.08%	2,626	479	-81.78%	17,226	551	-96.80%	7,203
3322					44,353	45,272	2.07%							45,272
3340					35,791	41,436	15.77%				13,020	18,666	43.37%	60,102
3341T						2,175								2,175
<b>3300 - Subtotal</b>					<b>736,542</b>	<b>827,278</b>	<b>12.32%</b>	<b>38,263</b>	<b>32,653</b>	<b>-14.66%</b>	<b>83,999</b>	<b>128,353</b>	<b>52.80%</b>	<b>988,285</b>
3410					36,473	38,007	4.21%							38,007
3410RC					4,557	4,783	4.96%							4,783
3420					790,718	856,214	8.28%	60,931	66,129	8.53%	121,861	244,677	100.78%	1,167,020
3420RC					85,247	81,745	-4.11%	6,991	7,047	0.79%	10,872	21,457	97.37%	110,248
3421					1,228,770	1,581,585	28.71%	40,620	60,618	49.23%	60,931	134,021	119.96%	1,776,224
3421RC					88,878	108,981	22.62%	2,065	2,876	39.28%	2,900	6,952	139.69%	118,810
3422					142,172	154,301	8.53%							154,301
3422RC					11,364	11,599	2.07%							11,599
3440					91,085	114,624	25.84%				27,419	51,801	88.93%	166,425
3440RC					16,356	23,344	42.73%				3,733	7,213	93.21%	30,556

**DISTRICT OFFICE**  
**2023-24 General Fund - Unrestricted and Restricted**

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

**DISTRICT OFFICE**  
**2023-24 General Fund - Unrestricted and Restricted**

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

DISTRICT OFFICE  
2023-24 General Fund - Unrestricted and Restricted

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



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



# **SPECIAL FUNDS**

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

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

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

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

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

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

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

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

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

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

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

		<b>Adopted Budget 2022-23</b>	<b>Adopted Budget 2023-24</b>	<b>Difference</b>	<b>% Difference</b>
8122AA	Federal Work Study	1,059,444	1,159,906	100,462	9.48%
8122PY	Federal Work Study - Prior Year		31,250	31,250	
8150AA	Student Financial Aid		100,000	100,000	
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	8,154,483	2,516,314	44.63%
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 Categorial Program PY		613,448	613,448	
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	
8981AA	Interfund Transfers - In		31,250	31,250	
8989AB	Carry Over Funds - Budget Only	18,741	13,068	(5,672)	-30.27%
<b>INCOME - Total</b>		<b>31,555,274</b>	<b>69,314,567</b>	<b>37,759,292</b>	
1214	Educational Administrators - Cont		12,379	12,379	
<b>1000 - Total</b>			<b>12,379</b>	<b>12,379</b>	
2110	Clss Mgt(NonEd)		26,149	26,149	
2191	Clss Non-Instr Emp Reg Salary Sched	75,967	87,219	11,253	14.81%
2392	Non-Inst Students	1,053,341	1,164,945	111,604	10.60%
2999	Salary Budget Control	24,850		(24,850)	-100.00%
<b>2000 - Total</b>		<b>1,154,158</b>	<b>1,278,314</b>	<b>124,155</b>	
3130	STRS - Ed Administrators - Cont				
3220	PERS - Clss Mgt Non-Educational Adm		6,977	6,977	
3221	PERS - Clss Emp	19,273	23,270	3,997	20.74%
3240	PERS - Ed Adm - Cont		3,303	3,303	
3320	OASDHI - Clss Mgt Non-Ed Admin		2,000	2,000	
3321	OASDHI - Clss Emp	5,811	6,672	861	14.81%
3340	OASDHI - Educational Admin - Cont		947	947	
3420	H&W - Clss Mgt(Non-Educ Admin)		5,621	5,621	
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)		513	513	
3421	H&W - Clss Emp	27,744	32,315	4,571	16.48%
3421RC	OPEB ARC-Clss Emp	1,489	1,710	221	14.81%
3440	H&W - Educational Admin - Cont		2,204	2,204	
3440RC	OPEB ARC-EducAdmin-Cont		243	243	
3520	SUI-Clss Mgt Non-Educational Admin		13	13	
3521	SUI - Clss Emp	380	44	(336)	-88.52%
3540	SUI - Educational Admin - Cont		6	6	
3620	WC - Clss Mgt Non-Educational Admin		280	280	
3621	WC - Clss Emp	810	935	125	15.48%

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

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



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

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

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

	Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
3920 OTHBEN-Class Mgt(Non-Educ Admin)	1,307	1,960				1,960	653	50.00%
3921 OTHBEN - Class Emp	3,474	4,248			142	4,390	916	26.37%
<b>3000 - Total</b>	<b>455,652</b>	<b>608,803</b>			<b>11,018</b>	<b>619,821</b>	<b>164,170</b>	
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%
<b>4000 - Total</b>	<b>1,141,135</b>	<b>1,113,487</b>		<b>176,750</b>		<b>1,290,237</b>	<b>149,102</b>	
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%
<b>5000 - Total</b>	<b>556,144</b>	<b>201,870</b>		<b>200,650</b>		<b>402,520</b>	<b>(153,624)</b>	
6419 Other Equipment	58,000	34,000				34,000	(24,000)	-41.38%
<b>6000 - Total</b>	<b>58,000</b>	<b>34,000</b>				<b>34,000</b>	<b>(24,000)</b>	
<b>EXPENDITURES - Total</b>	<b>3,226,215</b>	<b>3,070,727</b>		<b>377,400</b>	<b>25,359</b>	<b>3,473,487</b>	<b>247,271</b>	
<b>Ending Balance</b>	<b>0</b>	<b>25,359</b>	<b>0</b>	<b>0</b>	<b>(25,359)</b>	<b>0</b>	<b>0</b>	

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

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

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

		Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	3,108,146	2,889,252	(218,894)	-7.04%
<b>INCOME - Total</b>		<b>3,108,146</b>	<b>2,889,252</b>	<b>(218,894)</b>	
2110	Clss Mgt(NonEd)	159,087	8,747	(150,340)	-94.50%
2191	Clss Non-Instr Emp Reg Salary Sched	28,187	1,496	(26,691)	-94.69%
2999	Salary Budget Control		770	770	
<b>2000 - Total</b>		<b>187,274</b>	<b>11,013</b>	<b>(176,262)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	40,360	2,334	(38,027)	-94.22%
3221	PERS - Clss Emp	7,151	399	(6,752)	-94.42%
3320	OASDHI - Clss Mgt Non-Ed Admin	12,170	669	(11,501)	-94.50%
3321	OASDHI - Clss Emp	2,156	114	(2,042)	-94.69%
3420	H&W - Clss Mgt(Non-Educ Admin)	24,372	1,543	(22,829)	-93.67%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	3,118	171	(2,947)	-94.50%
3421	H&W - Clss Emp	8,124	441	(7,683)	-94.57%
3421RC	OPEB ARC-Clss Emp	552	29	(523)	-94.69%
3520	SUI-Clss Mgt Non-Educational Admin	795	4	(791)	-99.45%
3521	SUI - Clss Emp	141	1	(140)	-99.46%
3620	WC - Clss Mgt Non-Educational Admin	1,696	94	(1,602)	-94.47%
3621	WC - Clss Emp	300	16	(284)	-94.67%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,504	73	(1,431)	-95.17%
3921	OTHBEN - Clss Emp	279	15	(264)	-94.70%
<b>3000 - Total</b>		<b>102,721</b>	<b>5,903</b>	<b>(96,817)</b>	
4313	Non-Inst Supplies & Materials	18	20	2	11.11%
<b>4000 - Total</b>		<b>18</b>	<b>20</b>	<b>2</b>	
5119	Oth Non-Inst Consulting Services	1,025,000	2,037	(1,022,963)	-99.80%
5220	Employee Travel	488	100	(388)	-79.51%
5230	Food/Meetings	20	20		
5300	Institutional Dues/Memberships	32	30	(2)	-6.25%
5640	Lease Relocatables		794	794	
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%
<b>5000 - Total</b>		<b>1,026,256</b>	<b>3,902</b>	<b>(1,022,354)</b>	
6210C	Buildings Construction - C	1,606,599	2,812,117	1,205,518	75.04%
6211	Buildings Architect	22,500		(22,500)	-100.00%
6214	Buildings - Testing & Inspection		11,005	11,005	
6414	Furniture	14,616		(14,616)	-100.00%
6414FA	Furniture	132,322		(132,322)	-100.00%
6419	Other Equipment	15,840	45,292	29,452	185.93%
<b>6000 - Total</b>		<b>1,791,877</b>	<b>2,868,414</b>	<b>1,076,537</b>	
<b>EXPENDITURES - Total</b>		<b>3,108,146</b>	<b>2,889,252</b>	<b>(218,894)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

		Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8811AA	Tax Allocation Secured Roll		9,963,394	9,963,394	
8812AA	Tax Allocation Supplemental Roll		326,952	326,952	
8813AA	Tax Allocation Unsecured Roll		2,716,764	2,716,764	
8860AA	Interest and Investment Income		217,865	217,865	
8989AB	Carry Over Funds - Budget Only	2,920,720	217,287	(2,703,433)	-92.56%
<b>INCOME - Total</b>		<b>2,920,720</b>	<b>13,442,261</b>	<b>10,521,541</b>	
5830	Bank Charges	2,057		(2,057)	-100.00%
<b>5000 - Total</b>		<b>2,057</b>		<b>(2,057)</b>	
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%
<b>7000 - Total</b>		<b>2,918,663</b>	<b>13,442,261</b>	<b>10,523,598</b>	
<b>EXPENDITURES - Total</b>		<b>2,920,720</b>	<b>13,442,261</b>	<b>10,521,541</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

		Adopted Budget 2022-23	Adopted 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	
<b>INCOME - Total</b>		<b>24,740,210</b>	<b>89,307,885</b>	<b>64,567,675</b>	
5830	Bank Charges	2,310	847	(1,463)	-63.33%
<b>5000 - Total</b>		<b>2,310</b>	<b>847</b>	<b>(1,463)</b>	
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%
<b>7000 - Total</b>		<b>24,737,900</b>	<b>89,307,038</b>	<b>64,569,138</b>	
<b>EXPENDITURES - Total</b>		<b>24,740,210</b>	<b>89,307,885</b>	<b>64,567,675</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

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



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

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

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

		<b>Adopted Budget 2022-23</b>	<b>Adopted Budget 2023-24</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>		<b>2,289,907</b>	<b>2,294,267</b>	<b>4,360</b>	
5603	Rental of Facilities	2,285,100	2,289,350	4,250	0.19%
5830	Bank Charges	4,807	4,917	110	2.29%
<b>5000 - Total</b>		<b>2,289,907</b>	<b>2,294,267</b>	<b>4,360</b>	
<b>EXPENDITURES - Total</b>		<b>2,289,907</b>	<b>2,294,267</b>	<b>4,360</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

	Adopted Budget 2022-23	Adopted Budget 2023-24	Difference	% Difference
8850AA      Rentals & leases	2,285,100	2,289,350	4,250	0.19%
<b>INCOME - Total</b>	<b>2,285,100</b>	<b>2,289,350</b>	<b>4,250</b>	
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%
<b>7000 - Total</b>	<b>2,285,100</b>	<b>2,289,350</b>	<b>4,250</b>	
<b>EXPENDITURES - Total</b>	<b>2,285,100</b>	<b>2,289,350</b>	<b>4,250</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

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

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

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

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

		Adopted Budget 2022-23	Bakersfield 2023-24	Cerro Coso 2023-24	Porterville 2023-24	District 2023-24	Adopted Budget 2023-24	Difference	% Difference
3541T	SUI - Oth Acad Emp - Non Instl temp								
3620	WC - Clss Mgt Non-Educational Admin	4,404	2,752	1,979			4,730	326	7.41%
3621	WC - Clss Emp	13,758	12,253	5,101			17,354	3,596	26.14%
3621T	WC - Clss Emp Temp	5,776	4,967	1,501			6,468	691	11.97%
3641T	WC-Oth Acad Emp - Non Instr Temp								
3721	DefBen - Clss Emp	5,813	7,623	527			8,150	2,337	40.20%
3721T	DefBen - Clss Emp Temp	405	12,318	570			12,888	12,483	3,082.32%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clss Emp	10,334	9,326	4,023			13,349	3,015	29.17%
<b>3000 - Total</b>		<b>1,225,440</b>	<b>1,109,748</b>	<b>471,871</b>			<b>1,581,619</b>	<b>356,179</b>	
4211	Non-Library/Magazines/Bks/Prcls	10,000	5,500				5,500	(4,500)	-45.00%
4310	Inst Supplies & Materials	136,958	54,842	751			55,593	(81,365)	-59.41%
4312	All Computer Software	3,500	3,500				3,500		
4313	Non-Inst Supplies & Materials	159,070	61,001	2,000			63,001	(96,069)	-60.39%
4317	Outreach Materials		5,478				5,478	5,478	
4400	Food - Non Travel Non Cafeteria	112,500	95,000	22,500			117,500	5,000	4.44%
<b>4000 - Total</b>		<b>422,028</b>	<b>225,321</b>	<b>25,251</b>			<b>250,572</b>	<b>(171,456)</b>	
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**

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



# **GANN LIMIT**

