



Kern Community College District
2022-2023 Adopted Budget
September 8, 2022

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2022-23 TENTATIVE BUDGET ASSUMPTIONS

The 2021-22 year has come to a close and the COVID-19 Pandemic appears to be behind us. While the Pandemic tested all Californians, the state and country have opened back up for business. The economy has mostly recovered and rebounded from historic levels of unemployment. The Governor's proposed budget for 2022-23 is similar to the budget of one year ago in that it contains a significant amount of one-time funds for community colleges. With surplus projected revenues for this year being similar to last, the community college system has seen growth in both ongoing and one-time funds. The state will need to contend with the State Allocation Limit (SAL or Gann Limit). The proposals in the May Revision reflect means to avoid exceeding the SAL (e.g., tax rebates and infrastructure spending).

While the economic outlook and revenue have improved dramatically, 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. The forecast does project structural deficits in the future, primarily due to the high levels of inflation, disrupted supply chains cannot support increased consumer demand, 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.

2022-23 Highlights for California Community Colleges

Apportionments

- The enacted budget extends 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 Governor's budget includes a compounded cost-of-living adjustment (COLA) of 6.56 percent or \$493 million for community colleges as well as a base increase of \$600 million.
- Enrollment growth of 0.5% is proposed for SCFF.

Block Grant

- The May Revision includes a new proposal for \$750 million one-time for discretionary block grants to districts to address issues related to the pandemic and to reduce long-term obligations. This was amended for the enacted budget to \$650 million and can now only address pandemic issues. The funds would be available for a 5-year period.

Other Programs

- **Part-Time Faculty Health Insurance** - Proposes \$200 million of ongoing funds to augment the Part-Time Faculty Health Insurance Program.
- **Integrated Technology** - Provides \$75 million one-time and \$25 million ongoing funds for Data Modernization and Protection.
- **Full-Time Faculty Hiring** - Continues to provide \$150 million for the hiring of Full-Time Faculty.
- **Retention and Enrollment Strategies** - Proposes an increase of \$50 million to \$150 million in one-time funding.
- **Adult Education Program – Healthcare Vocational Education** - One-time funding of \$130 million spread across three years.
- **Common Course Numbering** - Proposes an increase of \$95 million to \$105 million in one-time funding.

Categoricals

Program	Proposed Change
Adult Education Program	6.56% COLA
Student Equity and Achievement Program	5% Augmentation
Strong Workforce	No Change
Extended Opportunity Programs and Services (EOPS)	\$25M Augmentation and 6.56% COLA
Disabled Student Programs and Services (DSPS)	\$25M Augmentation and 6.56% COLA
Apprenticeship	6.56% COLA and \$45M one-time
CalWORKS student services	6.56% COLA

Capital Outlay

- Approves Proposition 51 resources to support 22 continuing capital outlay projects. This includes the continued funding of the Bakersfield College – Delano Center Multipurpose Building and the Porterville College – Allied Health Building.

2022-23 Kern Community College District Tentative Budget

The Kern Community College District's 2022-23 Tentative Budget is based on a fairly conservative budget approach. The budget was developed using the 2021-22 First Principle Apportionment data. Also, the budget reflects a 6.56% COLA, our increase in base revenue and no revenue for growth, but does also reflect deficit factor given the uncertainty of future funding.

The Kern Community College District projects its ongoing 2022-23 Tentative Budget General Fund revenues to be \$396.7 million reflecting an increase of \$116.3 million from the 2021-22 Adopted Budget. Unrestricted revenues are projected to be \$221.0 million reflecting an increase of \$40.3 million from the 2021-22 Adopted budget. This increase is primarily due to the 6.56% COLA contained in the Student-Centered Funding Formula (SCFF) and the increase in base apportionment. Restricted revenues are projected to be \$175.7 million reflecting an increase of \$76.0 million from the 2021-22 Adopted Budget. This increase is primarily the result of the federal COVID-19 relief funds.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$408.5 million reflecting an increase of \$82.1 million. Unrestricted expenditures are projected to be \$228.6 million reflecting an increase of \$26.8 million and restricted expenditures are projected to be \$179.9 million reflecting an increase of \$55.4 million.

The 2022-23 unallocated district-wide projected **beginning balance** is \$53.7 million. The colleges' projected unrestricted GU001 beginning balances are \$54.1 million for a total District GU001 beginning balance of \$108.3 million. The combined 2022-23 unrestricted GU001 **ending balance** (reserves) is projected to be \$100.4 million (50.2%). It should be noted that District-wide reserves of \$18.6 million are being utilized to balance the District Office operations budget to fund several one-time expenditures (IT projects, COP, SERP, and other one-time costs) 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 6.56%
- **Growth** funded at a 0.00%
- **Stabilization** none
- **Base** unrestricted fund is calculated based upon the 2022-23 Advance Apportionment

- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.8 million
- **Mandated cost recovery** estimated at \$683,031
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2022-23
- **Deferred Maintenance and Instructional Equipment** projected funding for 2022-23 of \$840.7 million for community colleges or \$17.0 million.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$175.7 million reflecting an increase of \$76.0 million from the 2021-22 Adopted budget amounts

Expenditure Assumptions

- **Salary costs for all employee classes** reflect a contractual step/column changes, increased FON and negotiated increases for 2022-23 at a cost of approximately \$24.6 million
- **Health and welfare benefit cap** is per the contractual projected formulas for 2022-23
- **Workers' Compensation** rates are not expected increase for the 2022-23 year
- **Unemployment Insurance** rates are not expected increase for the 2022-23 year
- **STRS Contribution** increase from 16.92% to 19.10% representing an increase cost to the District of \$3.8 million
- **PERS Contribution** increase from 22.91% to 25.37% representing an increase cost to the District of \$2.8 million

Kern Community College District 2022-23 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2022-23 Adopted Budget	2021-22 Adopted Budget	Change Inc./Dec.)	Pct. Change	2021-22 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	108,316,880	104,840,366	3,476,514	3.32%	116,588,654	(8,271,774)	-7.09%
Revenues							
<i>Federal</i>	551,694	603,990	(52,296)	-8.66%	603,990	(52,296)	-8.66%
<i>State</i>	150,793,662	117,403,443	33,390,219	28.44%	118,996,984	31,796,678	26.72%
<i>Local</i>	67,991,995	72,478,212	(4,486,216)	-6.19%	80,794,504	(12,802,508)	-15.85%
<i>Other Financing Sources</i>	1,631,450	100,499	1,530,951	1523.34%	1,643,765	(12,315)	-0.75%
Total Revenue	220,968,802	190,586,144	30,382,658	15.94%	202,039,243	18,929,559	9.37%
Expenditures							
<i>Academic Salaries</i>	70,569,563	67,565,378	3,004,185	4.45%	67,565,378	3,004,185	4.45%
<i>Classified & Other Non-academic Salaries</i>	44,063,516	36,669,104	7,394,411	20.17%	36,669,104	7,394,411	20.17%
<i>Employee Benefits</i>	46,896,976	40,350,659	6,546,317	16.22%	40,350,659	6,546,317	16.22%
<i>Supplies & Materials</i>	2,729,970	3,290,081	(560,111)	-17.02%	3,454,456	(724,486)	-20.97%
<i>Service/Utilities/Operating Exps.</i>	30,692,949	28,654,911	2,038,039	7.11%	31,473,003	(780,053)	-2.48%
<i>Capital Outlay</i>	7,265,725	5,627,102	1,638,623	29.12%	8,427,471	(1,161,746)	-13.79%
<i>Other Outgo</i>	7,772,609	6,084,246	1,688,363	27.75%	6,079,746	1,692,863	27.84%
<i>Transfers Out</i>	18,619,724	13,588,653	5,031,071	37.02%	16,291,201	2,328,523	14.29%
Total Expenditures and Other Outgo	228,611,032	201,830,133	26,780,899	13.27%	210,311,017	18,300,015	8.70%
Ending Balance (Reserves)	100,674,650	93,596,377	7,078,273	7.56%	108,316,880	(7,642,230)	-7.06%
Projected Change in Fund Balance (Reserves)	(7,642,230)	(11,243,989)	3,601,758	-32.03%	(8,271,774)	629,544	-7.61%
					(0)		
Unrestricted Reserve Analysis (GU & CE)	Beg Balance	End Balance	Net Change				
GU001 Unrestricted							
Bakersfield College	37,616,997	35,385,287	(2,231,710)				
Cerro Coso Community College	8,175,882	9,974,036	1,798,154				
Porterville College	8,345,263	11,460,328	3,115,065				
District Wide	53,679,627	43,595,182	(10,084,446)				
Total GU001	107,817,770	100,414,833	(7,402,936)				
Contract Education Unrestricted							
Bakersfield College	491,673	-	(491,673)				
Cerro Coso Community College	7,437	-	(7,437)				
Porterville College	-	-	-				
District Operations	-	259,816	259,816				
Total Contract Education	499,110	259,816	(239,294)				
Total Unrestricted Fund Balances	108,316,880	100,674,650	(7,642,230)		(0)		

Kern Community College District				
2022-23 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2022-23 Adopted Budget	2021-22 Adopted Budget	Change Inc./.(Dec.)	Pct. Change
Beginning Balance	4,159,815	21,925,369	(17,765,555)	-81.03%
Revenues				
<i>Federal</i>	49,917,232	53,424,725	(3,507,493)	-6.57%
<i>State</i>	122,558,303	45,988,122	76,570,180	166.50%
<i>Local</i>	2,935,265	3,222,387	(287,122)	-8.91%
<i>Other Financing Sources</i>	334,673	-	334,673	N/A
Total Revenue	175,745,473	102,635,234	73,110,239	71.23%
Expenditures				
<i>Academic Salaries</i>	8,653,197	6,494,743	2,158,454	33.23%
<i>Classified & Other Non-Academic Salaries</i>	27,896,765	15,810,909	12,085,856	76.44%
<i>Employee Benefits</i>	11,117,766	8,242,945	2,874,820	34.88%
<i>Supplies & Materials</i>	7,079,713	2,915,774	4,163,939	142.81%
<i>Service/Utilities/Operating Expenses</i>	91,064,694	80,908,435	10,156,259	12.55%
<i>Capital Outlay</i>	19,645,338	5,982,667	13,662,671	228.37%
<i>Other Outgo</i>	14,426,960	4,161,123	10,265,837	246.71%
<i>Transfers Out</i>	-	-	-	
Total Expenditures and Other Outgo	179,884,432	124,516,596	55,367,836	44.47%
Ending Balance (Reserves)	20,855	44,008	(23,152)	-52.61%
Projected Change in Fund Balance (Reserves)	(4,138,959)	(21,881,362)	17,742,402	-81.08%

ALLOCATION

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

Income Description	2021-22	2022-23					Tentative Allocation	Variance
	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves		
SCFF	178,516,657	141,969,014	32,591,914	30,420,953			204,981,882	26,465,225
Part-Time Faculty (Adjunct) Faculty Support	462,949	348,126	58,816	52,024			458,967	(3,982)
Forest Reserves	22,873	-	-	9,258			9,258	(13,615)
Potash Royalties	579,617	378,305	108,087	54,044			540,436	(39,181)
Lottery Revenue	3,607,617	2,906,721	501,040	433,548			3,841,309	233,692
Mandated Costs	645,156	518,079	87,530	77,422			683,031	37,875
Interest Income	2,013,379	1,416,886	243,484	212,258			1,872,627	(140,752)
Miscellaneous Income	565,867	166,647	28,637	24,965			220,249	(345,618)
Total GU001 Income to be Allocated	186,414,115	147,703,778	33,619,507	31,284,473			212,607,758	26,193,643
PY Allocated Income		129,895,828	29,288,985	27,229,302				
Increase(Decrease) from PY		17,807,950	4,330,522	4,055,171				

13.7% 14.8% 14.9%

District Office Budget	29,983,005	31,201,911	5,361,869	4,674,229	(51,322,455)	10,084,446	-	11,255,004
CY Allocation - After Chargeback		116,501,868	28,257,638	26,610,244			171,369,749	
PY Allocation - After Chargeback		108,038,218	25,300,544	23,092,347			156,431,109	

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2022-23 Tentative Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 34,833 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$486 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 student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC GOALS

- Goal One: Maximize student success
- Goal Two: Ensure student access
- Goal Three: Provide workforce and economic development programs that respond to local industry
- Goal Four: Reduce equity gaps
- Goal Five: Strengthen organizational effectiveness

2022-23 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges.
2. Advance implementation of the Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (support services).
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a district wide unallocated reserve of at least 15% and reducing unfunded debt liabilities.
6. Maintain safe and healthy learning and work environments at our Colleges and Centers for faculty, staff and students

KERN COMMUNITY COLLEGE DISTRICT
2022-23 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed			
	2022-23			2022-23			2022-23			2022-23			2022-23	
8989AB Carry Over Funds - Budget Only	37,616,997	491,673	348,575	8,175,882	7,437	1,533,916	8,345,263		2,225,872	53,679,627		51,451	108,316,880	4,159,815
8050 - Subtotal	37,616,997	491,673	348,575	8,175,882	7,437	1,533,916	8,345,263	-	2,225,872	53,679,627	-	51,451	108,316,880	4,159,815
8110AA Forest Reserve										9,258			9,258	
8120AA Higher Education Act			611,838			6,667			1,242,787					1,861,293
8120PY Higher Education Act - Prior Yr Adj			421,201											421,201
8130AA Workforce Investment Act			500,000						146,482					646,482
8130PY Workforce Investment Act PY			350,000											350,000
8140AA Temp Assistant for Needy Families			52,601			29,818			70,236					152,655
8153AA HEERF/COVID Relief			31,520,766			2,210,535			7,202,702					40,934,003
8160AA Veterans Education				1,500			500						2,000	
8170AA Vocational & Applied Tech. Edu. Act			993,537			214,005			158,637			26,861		1,393,040
8190AA Federal Admin Cost Alws			1,000,000											1,000,000
8190AB Other			502,166											502,166
8190AP Potash Revenue										540,436			540,436	
8190PY Other Prior Year			1,762,862											1,762,862
8194AB Federal Prior Year Carry Over			893,531											893,531
8100 - Subtotal	-	-	38,608,501	1,500	-	2,461,025	500	-	8,820,845	549,694	-	26,861	551,694	49,917,232
8611AA State General Apportionment										142,275,873			142,275,873	
8612AA Apprenticeship Apportionment			352,391											352,391
8619AA Other General Apportionment			627,450			175,000			174,834			477,995		1,455,279
8619AB Enrollment Fee Adm	293,923			30,000			64,000						387,923	
8619AC Financial Aid Adm	183,226												183,226	
8619AD Instr Equip (On Going)	1,703,183					355,186							1,703,183	355,186
8619AG Part Time Faculty										458,967			458,967	
8619PY Other General Apportionment PY												480,885		480,885
8622AA EOPS			1,712,708											1,712,708
8623AA DSPS			1,389,708			935,488			1,447,351					3,772,547
8623PY DSPS - PY			410,000											410,000
8624AA Matriculation						7,000								7,000
8625AA Calworks			299,263			141,903			420,300					861,466
8625PY Calworks - PY			135,000											135,000
8629AA Other General Categorical Programs			9,021,296			1,954,831			2,278,223					13,254,350
8629AC Care			224,484			114,402			208,425					547,311
8629AE BFAP			793,655			229,887			186,545					1,210,087
8629PY Other General Categorical Program PY			237,955											237,955
8659AA Other Reimbursable Categorical			1,175,857						173,028					1,348,885
8659AF Pass through categorical programs			6,586,330											6,586,330
8659AG OTHER STATE GRANTS			616,328									47,714,258		48,330,586
8659PY Other Reimbursable Categorical - PY			789,065											789,065
8681AA State Lottery Proceeds			1,000,000			192,137			72,138	3,841,309			3,841,309	1,264,275
8681AB State Lottery Proceeds - Prior Year			1,571,248											1,571,248
8682AA State Mandated Costs										683,031			683,031	
8690AA Other State Revenues			7,391,414			1,183,356			858,595		1,260,150		1,260,150	9,433,365
8694AA State Revenue Prior Period Adj			9,285											9,285
8694AB State Prior Year Carry Over			10,060,627			2,051,658			2,899,774			13,421,040		28,433,100
8600 - Subtotal	2,180,332	-	44,404,064	30,000	-	7,340,848	64,000	-	8,719,213	147,259,180	1,260,150	62,094,178	150,793,662	122,558,303
8811AA Tax Allocation Secured Roll										62,703,707			62,703,707	
8824AA Specific Grants			111,857											111,857
8831AA Instructional Contracts		6,000			12,000						437,829		455,829	
8839AA Other Contracts	20,000	130,000									206,764		356,764	
8840AA Sales and Commissions				3,500									3,500	
8844AC Renegade Room	20,000												20,000	
8844BZ Other				2,400									2,400	
8845AA Catalog Sales							200						200	
8845AB Class Schedules Sales							100						100	
8846AA Event Tickets	19,000						7,000						26,000	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed			
	2022-23			2022-23			2022-23			2022-23			2022-23	
8846AB BC Potato Bowl														
8846IC Event Tickets - Internal Charge	70												70	
8847AA Graphics Sales - Taxable	500						1,500						2,000	
8847AB Graphics Sales - Nontaxable	2,500						250						2,750	
8847IC Graphic Dept Internal Charges	4,000												4,000	
8850AA Rentals & leases	12,000			15,000			25,000		36,000				52,000	36,000
8860AA Interest and Investment Income										1,872,627			1,872,627	
8872BA Community Service Classes		217,836			7,000								224,836	
8874BA Enrollment Fee Rev - Baccalaureate	50,000												50,000	
8876AA Health			902,364						98,230				998,594	
8877AA Instructional Material Fees	102,300			17,000			1,750						121,050	
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			500,000			17,000			120,000				637,000	
8881AB Parking Meters and Day Passes			80,000			9,000							89,000	
8881AC Other			265,000			6,000			60,000				331,000	
8884AA Student Cards	30,000												30,000	
8885AD Testing	5,000			1,000			1,200						7,200	
8885AF Proctoring Income				1,500									1,500	
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			5,000			10,000						31,400	
8893AA Foundation Reimbursements		154,682											154,682	
8894AB Local Prior Year Carry Over			82,531								641,000		641,000	82,531
8895AB Other	11,000		499,387		2,030	120,215	18,100		29,682	220,249			251,379	649,284
8895AG Pool Income	10,000												10,000	
8800 - Subtotal	806,270	508,519	2,441,139	380,700	21,030	152,215	193,300	-	341,912	64,796,583	1,285,594	-	67,991,995	2,935,265
8912AA Sale of Equipment & Supplies	5,000												5,000	
8981AA Interfund Transfers - In			334,673										334,673	
8982AA Intrafund Transfers - In	984,723			174,181			90,085			377,462			1,626,451	
8989AA Other Incoming Transfers	147,703,778			33,619,507			31,282,171			-212,605,457			-1	
8900 - Subtotal	148,693,501	-	334,673	33,793,688	-	-	31,372,256	-	-	-212,227,995	-	-	1,631,450	334,673
Total, Net Beginning Balance and Income	189,297,100	1,000,192	86,136,952	42,381,770	28,467	11,488,005	39,975,320	-	20,107,842	54,057,090	2,545,743	62,172,489	329,285,682	179,905,288

KERN COMMUNITY COLLEGE DISTRICT
2022-23 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										
	2022	2023	2022	2023	2021-22	2022-23	Change	2021-22	2022-23	Change	2021-22	2022-23	Change	2022-23
3420					1,587,362	1,886,613	18.85%	50,895	60,931	19.72%	655,493	1,003,327	53.06%	2,950,871
3420RC					171,752	195,040	13.56%	6,150	6,991	13.68%	60,539	86,415	42.74%	288,446
3421					5,319,136	6,006,493	12.92%	35,716	42,652	19.42%	1,921,157	2,514,308	30.87%	8,563,452
3421RC					316,514	333,065	5.23%	1,975	2,178	10.25%	114,201	141,048	23.51%	476,291
3422					178,572	203,102	13.74%							203,102
3422RC					15,194	16,168	6.41%							16,168
3440					719,981	949,193	31.84%				101,423	208,180	105.26%	1,157,373
3440RC					113,760	139,199	22.36%				13,091	25,708	96.38%	164,907
					17,229,962	20,010,149	16.14%	115,232	135,654	17.72%	3,574,239	4,697,836	31.44%	24,843,639
3510					567,425	249,702	-55.99%	1,815	773	-57.40%	43,472	16,992	-60.91%	267,467
3510T					137,735	74,921	-45.60%	157	20	-87.26%	3,116	1,366	-56.15%	76,308
3520					107,783	49,755	-53.84%	3,859	1,783	-53.79%	37,991	22,045	-41.97%	73,583
3521					203,096	86,308	-57.50%	1,548	692	-55.30%	73,865	36,411	-50.71%	123,411
3521T					11,098	7,907	-28.76%	4,545	1,456	-67.97%	18,122	19,534	7.79%	28,896
3522					9,535	4,125	-56.74%							4,125
3540					71,390	35,510	-50.26%				8,215	6,558	-20.17%	42,068
3541T					21,795	2,711	-87.56%				20,115	7,939	-60.53%	10,650
					1,129,857	510,939	-54.78%	11,924	4,724	-60.38%	204,897	110,844	-45.90%	626,508
3610					470,359	532,359	13.18%	1,505	1,649	9.53%	35,567	36,151	1.64%	570,158
3610T					145,763	158,428	8.69%	149	43	-71.36%	7,028	3,957	-43.70%	162,428
3620					89,381	105,933	18.52%	3,200	3,802	18.81%	31,505	46,999	49.18%	156,734
3621					168,421	183,922	9.20%	1,284	1,475	14.91%	61,254	77,700	26.85%	263,097
3621T					17,637	16,977	-3.74%	3,973	3,372	-15.12%	28,970	62,357	115.25%	82,706
3622					7,907	8,793	11.21%							8,793
3640					59,202	75,807	28.05%				6,812	13,982	105.24%	89,789
3641T					19,367	9,541	-50.74%				22,002	37,497	70.42%	47,037
					978,037	1,091,780	11.63%	10,111	10,341	2.28%	193,138	278,642	44.27%	1,380,742
3710					6,623	4,416	-33.32%	1,346	540	-59.91%	696	540	-22.43%	5,496
3710T					116,665	59,851	-48.70%	115	108	-5.77%	2,320	2,627	13.25%	62,586
3721					7,765	6,717	-13.50%	928	736	-20.84%	6,812	2,318	-64.94%	9,771
3721T					30,708	30,812	0.34%	13,672	7,860	-42.51%	48,551	100,041	106.05%	138,713
3741T											328		-100.00%	
					161,761	101,797	-37.07%	16,060	9,243	-42.44%	58,507	105,526	80.36%	216,566
3910					286,347	298,539	4.26%	653	653		23,123	21,288	-7.94%	320,481
3920					55,794	58,046	4.04%	1,862	1,960	5.26%	24,181	32,539	34.56%	92,546
3921					153,819	169,748	10.36%	998	1,100	10.25%	57,261	71,244	24.42%	242,092
3922					6,525	6,534	0.15%							6,534
3929					-89,912		-100.00%				3,711	6,697	80.46%	39,814
3940					28,970	33,117	14.31%				134,062		-100.00%	120,139
3999					737,266	120,139	-83.70%	-127		-100.00%				120,139
					1,198,809	686,124	-42.77%	3,586	3,714	9.67%	242,339	131,768	-45.63%	821,606
					40,037,359	46,546,193	16.26%	313,300	350,783	11.96%	8,242,945	11,117,766	34.88%	58,014,741
4211					22,850	22,830	-0.09%				40,660	61,127	50.34%	83,957
					22,850	22,830	-0.09%				40,660	61,127	50.34%	83,957
4310					961,311	22,250	-97.69%	144,649	319,395	120.81%	1,569,236	4,500,390	186.79%	4,842,034
4312					11,750	23,250	97.87%				4,700	105,200	2,138.30%	128,450
4313					900,095	980,786	8.96%	12,950	27,605	113.17%	1,190,586	2,091,557	75.67%	3,099,948
4314					130,480	120,980	-7.28%				10,835	3,000	-72.31%	123,980
4315					932,050	1,014,350	8.83%				50,000	77,473	54.95%	1,091,823
4317					1,000	1,000					40,504	128,667	217.66%	129,667
4320					29,400	23,000	-21.77%				500	1,000	100.00%	24,000
4321					85,324	115,024	34.81%	721	1,000	38.70%	8,753	5,900	-32.60%	121,924
					3,050,411	2,300,640	-24.58%	158,320	348,000	119.81%	2,875,114	6,913,186	140.45%	9,561,825
4400					58,500	58,500	0.00%					75,000		133,500
					58,500	58,500	0.00%					75,000		133,500
4602												30,400		30,400
												30,400		30,400
					3,131,761	2,381,970	-23.94%	158,320	348,000	119.81%	2,915,774	7,079,713	142.81%	9,809,682
5107					122,100	146,099	19.66%							146,099
5118					144,528	144,728	0.14%				39,304	40,000	1.77%	184,728
5119					3,191,502	3,468,999	8.69%	50,000	68,000	36.00%	4,692,196	60,052,030	1,179.83%	63,589,029
5150					1,340,000	1,359,900	1.49%	360,000	828,936	130.26%	303,152		-100.00%	2,188,836
5151					6,500	9,450	45.38%				125,721	206,375	64.15%	215,825
5159					59,760	135,230	126.29%	71,761	49,136	-31.53%	317,050	788,581	-69.79%	501,416
					4,864,390	5,264,406	8.22%	546,429	946,072	73.14%	5,948,954	60,615,455	918.93%	66,825,933
5209					9,850	12,350	25.38%	5,000	5,000		7,000	17,768	153.83%	35,118

KERN COMMUNITY COLLEGE DISTRICT
2022-23 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
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		2022-23
5212					342,586	425,352	24.16%	4,500	2,500	-44.44%	90,989	125,785	38.24%	553,637
5220					979,797	1,177,035	20.13%	40,380	32,850	-18.65%	817,963	1,702,781	108.17%	2,912,666
5220DT					85,350	84,480	-1.02%		3,000		4,950	9,700	95.96%	97,180
5221					108,500	80,400	-25.90%				174,997	182,308	4.18%	262,708
5230					108,597	142,171	30.92%	20,100	15,100	-24.88%	359,555	594,398	65.31%	751,669
					1,634,680	1,921,788	17.56%	69,980	58,450	-16.48%	1,455,453	2,632,740	80.89%	4,612,978
5300					455,038	485,856	6.77%	4,400	2,933	-33.33%	52,900	234,549	350.28%	723,338
5310						7,000					200		-100.00%	7,000
					455,038	492,856	8.31%	4,400	2,933	-33.33%	52,290	234,549	348.55%	730,338
5400					900,850	1,011,100	12.24%							1,011,100
5406					190,000	190,000								190,000
5407					12,500	5,000	-60.00%							5,000
					1,103,350	1,206,100	9.31%							1,206,100
5501					43,250	45,700	5.66%				3,150	1,350	-57.14%	47,050
5520					500,000	532,000	6.40%							532,000
5530					1,969,000	1,744,664	-11.39%							1,744,664
5540					1,159,400	1,180,900	1.85%							1,180,900
5550					287,915	298,250	3.59%				4,341	1,000	-76.97%	299,250
5560					58,650	51,250	-12.62%							51,250
5570					49,300	55,790	13.16%							55,790
5581					121,429	130,448	7.43%	1,000	1,500	50.00%	14,040	41,860	198.29%	173,828
5583					205,950	233,655	13.45%				6,000	16,632	177.20%	250,287
5590					7,767	22,200	185.82%							22,200
					4,402,661	4,294,857	-2.45%	1,000	1,500	50.00%	27,531	60,862	121.07%	4,357,219
5602					197,214	306,842	55.99%	4,000	5,000	25.00%	16,530	10,360	-37.33%	322,202
5603					3,243,294	3,232,844	-0.32%	28,500	16,000	-43.86%	391,568	407,758	4.13%	3,656,602
5604											1,700	10,500	517.65%	10,500
5608					177,700	181,300	2.03%							181,300
5640											1,750		-100.00%	1,750
5650					2,785,367	3,170,191	13.82%	14,500	13,500	-6.90%	1,399,226	1,953,779	39.63%	5,137,470
5651					3,130	4,910	56.87%				46,450	243,522	424.27%	248,432
5652					1,711,532	1,935,773	13.10%							1,935,773
5671					10,706	4,700	-56.10%	2,000	2,000					6,700
5681					128,000	106,000	-17.19%				39,554	34,054	-13.90%	140,054
5683					386,427	367,000	-5.03%	126,500	296,000	133.99%	245,921	245,921		908,921
5684					93,226	90,726	-2.68%				3,000	6,000	100.00%	96,726
5685					406,380	455,309	12.04%							455,309
5686					348,900	379,700	8.83%				3,860	12,500	223.83%	392,200
5690					433,650	497,930	14.82%	1,000	1,500	50.00%	18,657	910,500	4,780.32%	1,409,930
5691					1,025,420	1,034,020	0.84%				27,741	1,750	-1,485.23%	1,061,761
					10,950,946	11,767,245	7.45%	176,500	334,000	89.24%	1,924,045	3,862,636	100.76%	15,963,881
5700					128,550	132,000	2.68%							132,000
5720					175,000	150,000	-14.29%							150,000
5731					250,500	250,500								250,500
5740					12,362	12,500	1.11%							12,500
5790					27,400	23,600	-13.87%	13,630	10,121	-25.75%	24,000	4,000	-83.33%	37,721
					593,812	568,600	-4.25%	13,630	10,121	-25.75%	24,000	4,000	-83.33%	582,721
5810					72,780	77,500	6.49%				14,706		-100.00%	77,500
5813					22,835	50,735	122.18%					15,200		65,935
5820					107,880	153,461	42.25%	2,333	11,700	401.48%	31,800	25,150	-20.91%	190,311
5830					185,000	185,000		2,600	2,500	-3.85%	13,600	4,200	-69.12%	191,700
5831					21,900	2,000	-90.87%	3,643	3,871	6.24%	1,220	700	-42.62%	6,571
5835					1,255,000	1,192,174	-5.01%				301,000		-100.00%	1,192,174
5860					286,520	298,950	4.34%	22,671	37,905	67.20%	438,080	761,566	73.84%	1,098,422
5861					96,183	77,375	-19.55%	16,800	9,000	-46.43%	156,380	243,217	55.53%	329,592
5862					500	2,010	302.00%	6,500	1,000	-84.62%	100	5,000	4,900.00%	8,010
5863					22,000	22,200	0.91%				50,000	89,000	78.00%	111,200
5870											-400	-400	-100.00%	-400
5880					57,465	60,735	5.69%				23,370	2,600	-88.87%	63,335
5890					1,867,833	1,898,982	1.67%	74,357	125,973	69.42%	738,893	2,662,835	260.38%	4,687,790
5896											1,450,000		1,450,000	
5899											69,062,420	16,380,921	-76.28%	16,417,441
					3,995,896	4,021,122	0.63%	149,198	228,469	53.13%	70,831,170	21,639,989	-69.45%	25,889,580
5911					-307,000	-437,000	42.35%		11,430		72,535	243,354	235.50%	-182,217
5912											681,072	1,605,266	135.70%	1,605,266
5999											-108,614	165,843	-252.69%	165,843

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2021-22	Unrestricted Adopted Budget 2022-23	%	CE Adopted Budget 2021-22	CE Adopted Budget 2022-23	%	Restricted Adopted Budget 2021-22	Restricted Adopted Budget 2022-23	%	Total 2022-23
	Unrst	Unrst	Rest	Rest										
	2022	2023	2022	2023	Change	Change								
5900 - Subtotal					-307,000	-437,000	42.35%		11,430		644,992	2,014,463	212.32%	1,588,893
5000 - Total					27,693,773	29,099,974	5.08%	961,137	1,692,976	65.74%	80,908,435	91,064,694	12.55%	121,757,643
6120 Site Improvement					98,210	75,930	-22.69%				399,106	11,575,890	2,800.45%	11,651,810
6120FA Site Improvement											67,617	429,793	535.63%	429,793
6100 - Subtotal					98,210	75,930	-22.69%				466,722	12,005,672	2,472.34%	12,081,602
6210 Buildings Construction						174,181								174,181
6210C Buildings Construction - C						283,762					402,322	2,068,981	414.26%	2,352,743
6211 Buildings Architect						2,476,163					50,139	136,570	172.38%	2,612,732
6214 Buildings - Testing & Inspection					1,150	1,150						90,328		91,478
6215 Additions to Buildings					250,000	200,000	-20.00%	500	1,000	100.00%				201,000
6200 - Subtotal					251,150	3,135,255	1,148.36%	500	1,000	100.00%	452,461	2,295,879	407.42%	5,432,134
6310 Library Books					60,700	40,000	-34.10%				74,257	83,800	12.85%	123,800
6311 Magazines & Periodicals					45,000	45,000					44,000	57,000	29.55%	102,000
6300 - Subtotal					105,700	85,000	-19.58%				118,257	140,800	19.06%	225,800
6411 Library/Audio Visual Equipment					65,000	44,000	-32.31%							44,000
6411FA Library AV Equipment											10,000	5,000	-50.00%	5,000
6412 Computer/Technology Equipment					1,516,767	1,007,770	-33.56%	22,000	17,000	-22.73%	1,831,809	1,493,258	-18.48%	2,518,028
6412FA Computer/Tech Equipment					834,000	1,110,000	33.09%	20,000	15,000	-25.00%	376,941	691,925	83.56%	1,816,925
6413FA Autos and Busses					40,000	84,000	110.00%							84,000
6413LP Auto-Purchasing on Long Term Lease					29,000	29,000								29,000
6414 Furniture					1,905,018	782,027	-58.95%	15,000	15,000		57,669	273,551	374.35%	1,070,578
6414FA Furniture					211,189	200,000	-5.30%				80,162	2,262	-97.18%	202,262
6419 Other Equipment					271,500	291,200	7.26%				1,953,444	2,120,102	8.53%	2,411,302
6419FA Other Equipment					242,068	373,543	54.31%				635,202	612,762	-3.53%	986,305
6424 Furniture												4,126		4,126
6400 - Subtotal					5,114,542	3,921,540	-23.33%	57,000	47,000	-17.54%	4,945,226	5,202,987	5.21%	9,171,527
6000 - Total					5,569,602	7,217,725	29.59%	57,500	48,000	-16.52%	5,982,667	19,645,338	228.37%	26,911,063
7110 Debt Reduction					1,575,000	1,641,412	4.22%							1,641,412
7111 Debt Interest & Other Charges					4,504,746	4,504,746	0.00%							4,504,746
7100 - Subtotal					6,079,746	6,146,158	1.09%							6,146,158
7201 Intrafund Transfers Out					29,983,005	42,864,460	42.96%							42,864,460
7205 Intrafund Transfers In					-29,983,005	-41,238,009	37.54%							-41,238,009
7200 - Subtotal					0	1,626,451	361,433,535.56%							1,626,451
7312 Interfund Transfers - Out					13,587,153	18,619,724	37.04%	1,500		-100.00%				18,619,724
7300 - Subtotal					13,587,153	18,619,724	37.04%	1,500		-100.00%				18,619,724
7501 Student Fin Aid (Excludes Salaries)											1,921,880	11,766,165	512.22%	11,766,165
7501AC CARE-Financial Aid											174,766	190,000	8.72%	190,000
7501AD EOP&S-Financial Aid											270,296	700,000	158.98%	700,000
7502 Scholarships								4,500		-100.00%	5,000	8,000	60.00%	8,000
7503 Outside Scholarships											17,500	10,807	-38.25%	10,807
7506 Tuition Fee Reduction												12,026		12,026
7509 Other												150		150
7500 - Subtotal								4,500		-100.00%	2,389,442	12,687,148	430.97%	12,687,148
7602 Oth Student Aide (Non-cash)											1,235,881	1,415,107	14.50%	1,415,107
7603 Book Vouchers (Non-Cash SFA Aid)											535,800	324,705	-39.40%	324,705
7600 - Subtotal											1,771,681	1,739,812	-1.80%	1,739,812
7910 Unrestricted					93,300,304	100,414,833	7.63%	296,073	259,816	-12.25%	44,006	20,856	-52.61%	100,695,505
7900 - Subtotal					93,300,304	100,414,833	7.63%	296,073	259,816	-12.25%	44,006	20,856	-52.61%	100,695,505
7000 - Total					112,967,203	126,807,167	12.25%	302,072	259,816	-13.99%	4,205,129	14,447,816	243.58%	141,814,799
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					292,613,956	325,711,279	11.31%	2,812,553	3,574,402	27.09%	124,560,602	179,905,288	44.43%	509,190,970

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves over 37,500 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 36 buildings located on 154 acres. The buildings comprise over 750,000 square feet with approximately 501,483 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 2022-2023 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 \$194 million. The College's Unrestricted expense budget allocates 83% to salaries and benefits with the remaining 17% to other non-labor operational expenses (excluding debt, chargebacks and reserves).

In addition, Bakersfield College budgets in excess of \$61 million dollars in restricted funding which includes over \$54 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 windfall in state revenue will increase funding for categoricals and special programs. Student Equity and Achievement, Strong Workforce, and Guided Pathways 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 \$711,562 and \$846,475 in both Federal and State CARES Block grant funding respectively. \$12,961,111 federal funding from the CARES Act (HEERF I), \$30,384,020 from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA-HEERF II), and \$49,363,774 for the American Rescue Plan (HEERF III) for a grand total of \$94,367,942. All of which a minimum of 50% of the funding is designated and geared towards direct student aid to assist our students in continuing and attaining their educational goals. The remainder of the funds is to be spent institutionally to address the needs of the students' educational environment affecting the delivery of their instruction due to the pandemic, technology costs, lost revenue of the institution, faculty and staff trainings, all payroll related costs associated with the transition to distance education, and all other needs related to the coronavirus to meet the health and safety standards of the federal, state, and county guidelines. The Institutional portion may also be used to make additional financial aid grants to the students.

Bakersfield College's FTES for FY21-22 totaled to nearly 17,000. Future enrollment may increase as the College shifts back to in-person learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education and inmate 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 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, and 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** ~ A commitment to improve the maintenance of and secure funding for college facilities, technology, and infrastructure for the next thirty years.
- **Leadership and Engagement** ~ A commitment to build leadership within the college and engagement with the community.

BAKERSFIELD COLLEGE
2022-23 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
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		2022-23
1100					29,231,741	32,227,601	10.25%							32,227,601
					29,231,741	32,227,601	10.25%							32,227,601
1214	22.78	22.33	2.22	6.32	3,131,801	3,300,988	5.41%				252,913	800,657	216.57%	4,101,643
1231	6.86	6.86	17.80	16.00	692,360	657,906	-5.24%				1,751,325	1,707,752	-2.49%	2,400,112
1241	4.66	4.66			490,754	500,199	1.92%							500,199
1251	5.61	4.87	2.47	1.05	532,625	443,152	-16.80%	129,390	134,684	4.09%	311,652	147,120	-52.79%	724,956
1252	11.46	12.75			1,453,390	1,693,819	16.54%							1,693,819
					6,266,276	6,630,517	5.81%	129,390	134,684	4.09%	2,315,890	2,655,529	14.67%	9,420,729
1310					4,700,000	4,666,472	-0.71%	11,500		-100.00%				4,666,472
1311					386,389	425,841	10.21%							425,841
1320					1,800,000	1,756,940	-2.39%							1,756,940
1330					1,500,000	1,500,000	0.00%							1,500,000
1340					82,765	30,700	-62.91%				118,600	60,000	-49.41%	90,700
					8,469,154	8,379,953	-1.05%	11,500		-100.00%	118,600	60,000	-49.41%	8,439,953
1419					257,412	420,368	63.31%				931,818	1,738,833	86.61%	2,159,201
					257,412	420,368	63.31%				931,818	1,738,833	86.61%	2,159,201
1997					1,570,868		-100.00%	3,882		-100.00%	94,395		-100.00%	
					1,570,868		-100.00%	3,882		-100.00%	94,395		-100.00%	
					45,795,450	47,658,439	4.07%	144,772	134,684	-6.97%	3,460,704	4,454,362	28.71%	52,247,485
2110	37.50	43.25	24.73	31.98	3,402,739	4,241,508	24.65%				1,976,696	2,698,708	36.53%	6,940,216
2190	1.00	1.00			82,819	79,599	-3.89%							79,599
2191	155.53	153.19	68.91	82.90	7,691,481	7,994,990	3.95%	30,482	33,004	8.27%	3,918,520	5,026,995	28.29%	13,054,990
					11,177,039	12,316,098	10.19%	30,482	33,004	8.27%	5,895,216	7,725,704	31.05%	20,074,806
2211	10.70	11.41	1.00		559,183	616,406	10.23%				36,446		-100.00%	616,406
					559,183	616,406	10.23%				36,446		-100.00%	616,406
2311											110,000		-100.00%	
2392					125,751	125,740	-0.01%				747,893	1,551,990	107.51%	1,677,730
2393					258,086	300,846	16.57%				224,100	300,305	34.01%	601,152
2394					425,712	728,014	71.01%	111,500	110,000	-1.35%	1,013,453	1,947,875	92.20%	2,785,890
2399					199,840	187,200	-6.33%				96,883	96,978	0.10%	284,178
					1,009,389	1,341,801	32.93%	111,500	110,000	-1.35%	2,192,329	3,897,148	77.76%	5,348,949
2411					50,410	66,000	30.93%				285,000	75,000	-73.68%	141,000
2412					1,427,200	1,375,000	-3.66%				50,000		-100.00%	1,375,000
2419					135,000	135,000	0.00%							135,000
2495					42,000	64,500	53.57%				10,000	108,216	982.16%	172,716
					1,654,610	1,640,500	-0.85%				345,000	183,216	-46.89%	1,823,716
2997					342,145		-100.00%	1,561		-100.00%	218,449		-100.00%	
2999					4,052,182	5,937,930	46.54%				2,747,127	8,489,466	209.03%	14,427,397
					4,394,327	5,937,930	35.13%	1,561		-100.00%	2,965,577	8,489,466	186.27%	14,427,397
					18,794,549	21,852,735	16.27%	143,543	143,004	-0.38%	11,434,568	20,295,534	77.49%	42,291,274
3110					4,967,858	6,535,660	31.56%	20,599	25,725	24.88%	249,556	210,409	-15.69%	6,771,793
3110T					1,063,896	1,520,641	42.93%	1,831		-100.00%	18,881	11,460	-39.30%	1,532,101
3120					21,548	31,814	47.64%				31,379	41,271	31.52%	73,085
3121					12,170	16,275	33.72%				12,787	16,682	30.46%	32,957
3130					385,000	544,599	41.45%				34,344	68,943	100.74%	613,542
3131T					263,860	78,627	-70.20%				148,345	332,117	123.88%	410,744
					6,714,333	8,727,616	29.98%	22,430	25,725	14.69%	495,294	680,881	37.47%	9,434,221
3210					323,611	402,047	24.24%				147,358	233,706	58.60%	635,753
3220					775,123	944,408	21.84%				407,704	692,199	69.78%	1,636,607
3221					1,757,501	2,035,385	15.81%	1,240	1,456	17.48%	838,313	1,197,324	42.83%	3,234,165
3222					18,974	20,194	6.43%							20,194
3240					136,953	203,611	48.67%				8,519	49,197	477.51%	252,808
					3,012,162	3,605,645	19.70%	1,240	1,456	17.48%	1,401,895	2,172,425	54.96%	5,779,526
3310					490,535	619,615	26.31%	1,876	1,953	4.09%	41,220	86,085	108.84%	707,653
3310T					120,161	138,291	15.09%	167		-100.00%	2,590	2,439	-5.81%	140,730
3320					269,180	286,815	6.55%				151,217	211,857	40.10%	498,672
3321					594,352	616,362	3.70%	777	834	7.33%	287,051	363,407	26.60%	980,603
3321T					24,601	36,285	47.49%	1,617	1,595	-1.35%	34,839	57,167	64.09%	95,047
3322					6,336	6,089	-3.89%							6,089
3340					50,548	102,740	103.25%				3,667	20,069	447.24%	122,809
3341T					24,032	5,969	-75.16%				13,511	25,213	86.61%	31,182
					1,579,746	1,812,168	14.71%	4,437	4,382	-1.23%	534,096	766,236	43.46%	2,582,786
3410					5,641,440	6,714,486	19.02%	17,961	20,263	12.82%	408,662	388,067	-5.04%	7,122,815
3410RC					639,306	701,801	9.78%	2,536	2,640	4.09%	43,331	39,555	-8.72%	743,996

BAKERSFIELD COLLEGE
2022-23 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
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		2022-23
3420					687,525	807,489	17.45%				445,552	692,581	55.44%	1,500,069
3420RC					68,966	76,226	10.53%				38,743	57,712	48.96%	133,939
3421					2,787,421	3,140,475	12.67%	1,786	2,031	13.73%	1,194,686	1,632,870	36.68%	4,775,375
3421RC					151,856	158,810	4.58%	106	113	6.09%	73,294	94,300	28.66%	253,222
3422					17,858	20,310	13.73%							20,310
3422RC					1,623	1,560	-3.89%							1,560
3440					388,942	514,459	32.27%				39,644	87,740	121.32%	602,200
3440RC					59,116	71,616	21.14%				4,957	10,876	119.39%	82,491
3400 - Subtotal					10,444,054	12,207,232	16.88%	22,388	25,046	11.87%	2,248,889	3,003,700	33.56%	15,235,978
3510					402,895	179,709	-55.40%	1,591	673	-57.69%	27,193	10,091	-62.89%	190,473
3510T					101,930	47,647	-53.25%	141		-100.00%	2,197	841	-61.71%	48,488
3520					43,280	19,446	-55.07%				24,313	14,722	-39.45%	34,168
3521					96,695	41,134	-57.46%	375	165	-55.98%	46,828	24,319	-48.07%	65,618
3521T					10,020	6,584	-34.29%	1,371	550	-59.90%	17,767	12,245	-31.08%	19,379
3522					1,019	398	-60.93%							398
3540					37,098	18,269	-50.75%				3,111	2,774	-10.82%	21,044
3541T					20,366	206	-98.99%				11,461	869	-92.41%	1,075
3500 - Subtotal					713,323	313,393	-56.07%	3,479	1,388	-60.09%	132,870	65,862	-50.43%	380,643
3610					334,108	383,133	14.67%	1,320	1,436	8.79%	22,550	21,438	-4.93%	406,006
3610T					90,090	97,951	8.73%	117		-100.00%	4,770	1,897	-60.23%	99,848
3620					35,891	41,413	15.39%				20,162	31,388	55.68%	72,801
3621					80,186	87,610	9.26%	311	352	13.15%	38,833	51,919	33.70%	139,880
3621T					10,296	13,610	32.19%	1,137	1,122	-1.35%	22,321	39,748	78.07%	54,480
3622					845	849	0.45%							849
3640					30,765	38,950	26.61%				2,580	5,915	129.29%	44,865
3641T					16,905	4,199	-75.16%				9,505	17,736	86.61%	21,935
3600 - Subtotal					599,085	667,714	11.46%	2,885	2,910	0.84%	120,720	170,041	40.86%	840,665
3710					5,106	3,661	-28.30%							3,661
3710T					59,355	42,512	-28.38%				2,220	2,032	-8.48%	44,543
3721					4,204	3,354	-20.22%	928	736	-20.64%	2,504	1,418	-43.39%	5,508
3721T					23,145	24,711	6.76%	4,126	2,970	-28.01%	45,152	56,561	25.27%	84,242
3700 - Subtotal					91,811	74,237	-19.14%	5,053	3,706	-26.66%	49,877	60,011	20.32%	137,954
3910					204,474	215,703	5.49%	653	653		14,707	12,756	-13.26%	229,113
3920					25,636	26,779	4.46%				16,498	22,542	36.63%	49,322
3921					76,703	80,215	4.58%	54	57	6.11%	36,919	47,631	29.02%	127,903
3922					653	653								653
3940					14,231	16,551	16.30%				1,451	2,823	94.59%	19,373
3999					622,513	99,479	-84.02%	2,875		-100.00%	104,360		-100.00%	99,479
3900 - Subtotal					944,210	439,380	-53.47%	3,582	710	-80.17%	173,935	85,753	-50.70%	525,843
3000 - Total					24,098,725	27,847,385	15.56%	65,494	65,324	-0.26%	5,157,575	7,004,909	35.82%	34,917,618
4211					1,700	1,616	-4.95%				6,751	4,583	-32.12%	6,199
4200 - Subtotal					1,700	1,616	-4.95%				6,751	4,583	-32.12%	6,199
4310					910,411		-100.00%	96,210	209,249	117.49%	741,265	3,621,080	388.50%	3,830,330
4312					10,000	21,000	110.00%				4,700	105,200	2,138.30%	126,200
4313					458,820	525,559	14.55%	6,500	8,000	23.08%	719,957	1,299,205	80.46%	1,832,764
4314					86,800	70,800	-18.43%				10,835	3,000	-72.31%	73,800
4315					844,000	894,000	5.92%					69,017		963,017
4317											9,210	37,991	312.50%	37,991
4320					2,000	2,000								2,000
4321					57,074	72,774	27.51%	721	1,000	38.70%	900	5,900	555.77%	79,674
4300 - Subtotal					2,369,105	1,586,133	-33.05%	103,431	218,249	111.01%	1,486,866	5,141,393	245.79%	6,945,775
4400					58,000	58,000	0.00%					75,000		133,000
4400 - Subtotal					58,000	58,000	0.00%					75,000		133,000
4602												30,400		30,400
4600 - Subtotal												30,400		30,400
4000 - Total					2,428,805	1,645,749	-32.24%	103,431	218,249	111.01%	1,493,617	5,251,376	251.59%	7,115,374
5107					68,000	76,089	11.90%							76,089
5119					768,032	1,231,959	60.40%				2,560,169	1,962,304	-23.35%	3,194,262
5150					900,000	994,900	10.54%							994,900
5151					1,500	3,000	100.00%	64,668		-100.00%	80,009	186,981	133.70%	189,981
5159					14,660	15,130	3.20%				630,660	309,976	-50.85%	325,106
5100 - Subtotal					1,752,192	2,321,078	32.47%	64,668		-100.00%	3,270,837	2,459,261	-24.81%	4,780,338
5209					2,500	2,500					1,000	16,768	1,576.80%	19,268
5212					212,466	274,232	29.07%				75,285	98,285	30.55%	372,517

BAKERSFIELD COLLEGE
2022-23 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
	2022	2023	2022	2023	Budget	Budget		Budget	Budget		Budget	Budget		2022-23
5220					431,669	528,496	22.43%	569	850	-49.49%	502,973	1,012,746	101.35%	1,542,092
5221					6,000	6,000					117,897	140,603	19.26%	146,603
5230					60,353	84,490	39.99%	1,600	100	-93.75%	190,687	352,607	84.91%	437,197
					712,988	895,718	25.63%	2,169	950	-56.19%	887,842	1,621,010	82.58%	2,517,678
5300					129,685	154,394	19.05%	400	400		13,934	51,685	270.93%	206,479
					129,685	154,394	19.05%	400	400	0.00%	13,934	51,685	270.93%	206,479
5400					850	1,100	29.41%							1,100
					850	1,100	29.41%							1,100
5501					16,750	19,000	13.43%				2,000	1,000	-50.00%	20,000
5520					350,000	350,000								350,000
5530					1,095,000	854,826	-21.93%							854,826
5540					510,000	510,000								510,000
5550					240,915	241,600	0.28%				1,000	1,000		242,600
5560					30,250	30,100	-0.50%							30,100
5570					36,000	36,000								36,000
5581					61,529	64,648	5.07%				14,040	32,280	129.91%	96,928
5583					2,700	5,000	85.19%				6,000	177,200	177.20%	21,632
					2,343,144	2,111,174	-9.90%				23,040	50,912	120.97%	2,162,086
5602					170,891	279,615	63.62%	3,000	4,000	33.33%	10,500	6,500	-38.10%	290,115
5603					3,104,194	3,092,544	-0.38%	1,000	1,000		357,998	290,698	-18.80%	3,384,242
5604													10,000	
5608					124,500	124,500								124,500
5650					594,769	752,551	26.53%	7,000		-100.00%	660,708	934,995	41.51%	1,687,546
5651					1,580	3,360	112.66%				16,450	25,055	52.31%	28,415
5671					7,206	200	-97.22%							200
5681					45,000	45,000					500		-100.00%	45,000
5683					180,000	180,000		126,500	296,000	133.99%				476,000
5684					62,226	62,226					1,000	4,000	300.00%	66,226
5685					50,000	50,000								50,000
5686					151,200	153,300	1.39%				2,160		-100.00%	153,300
5690					375,000	445,430	18.78%	1,000	1,500	50.00%	10,700	900,500	8,315.89%	1,347,430
5691					950,000	950,000						25,071		975,071
					5,816,566	6,138,726	5.54%	138,500	302,500	118.41%	1,060,016	2,196,820	107.24%	8,638,046
5740					12,362	12,500	1.11%							12,500
5790					26,725	22,900	-14.31%	8,630	5,121	-40.66%				28,021
					39,087	35,400	-9.43%	8,630	5,121	-40.66%				40,521
5810					13,000	13,000								13,000
5813					85	85						15,200		15,285
5820					30,215	59,500	96.92%	250	200	-20.00%	10,000	8,850	-11.50%	68,550
5830								2,500	2,500		8,400	500	-94.05%	3,000
5831											1,020	500	-50.98%	500
5835					750,000	740,174	-1.31%							740,174
5860					100,800	101,600	0.79%	2,051	12,000	485.16%	199,166	491,458	146.76%	605,058
5861					47,383	44,375	-6.35%	1,300	500	-61.54%	104,320	169,494	62.47%	214,369
5863					2,000	2,200	10.00%				50,000	89,000	78.00%	91,200
5880					11,700	11,880	1.54%				11,400	500	-95.61%	12,380
5890					953,589	921,494	-3.37%	61,437	112,074	82.42%	165,006	2,247,823	1,262.27%	3,281,391
5896											900,000		900,000	
5899								6,261	686	-89.05%	54,849,467	9,561,881	-82.57%	9,562,566
					1,908,772	1,894,308	-0.76%	73,799	127,960	73.39%	55,398,779	13,485,205	-75.66%	15,507,472
5911						-350,000					72,535	203,354	180.35%	-146,646
5912											370,875	1,190,203	220.92%	1,190,203
5999												4,546		4,546
						-350,000					443,410	1,398,103	215.31%	1,048,103
					5,000 - Total	13,201,897	3.93%	288,166	436,930	51.62%	61,097,858	21,262,995	-65.20%	34,901,823
6120						930					200,166	11,044,148	5,417.50%	11,045,078
6120FA											67,617	429,793	535.63%	429,793
						930					267,782	11,473,940	4,184.80%	11,474,870
6210C						283,762					402,322	2,068,981	414.26%	2,352,743
6211						2,476,163					50,139	136,570	172.38%	2,612,732
6214												90,328		90,328
6215					250,000	200,000	-20.00%	500	1,000	100.00%				201,000
					250,000	2,959,924	1,083.97%	500	1,000	100.00%	452,461	2,295,879	407.42%	5,256,803
6310					40,000	40,000								40,000

BAKERSFIELD COLLEGE
2022-23 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
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		2022-23
6311					40,000	40,000								40,000
					80,000	80,000	0.00%							80,000
6300 - Subtotal														
6411					65,000	44,000	-32.31%							44,000
6411FA					150,000	150,000					10,000	5,000	-50.00%	5,000
6412					1,069,447	748,920	-29.97%	500	1,000	100.00%	1,555,499	757,140	-51.32%	1,507,060
6412FA					150,000	150,000					22,000	2,000	-90.91%	152,000
6414					1,796,018	735,900	-59.03%				55,969	153,233	173.78%	889,133
6414FA					211,189	200,000	-5.30%				2,662	2,262	-15.03%	202,262
6419					203,100	257,300	26.69%				1,779,944	1,974,819	10.95%	2,232,119
6419FA					167,000	311,000	86.23%				631,843	349,854	-44.63%	660,854
6400 - Subtotal					3,661,754	2,447,120	-33.17%	500	1,000	100.00%	4,057,916	3,244,307	-20.05%	5,692,427
6000 - Total					3,991,754	5,487,974	37.48%	1,000	2,000	100.00%	4,778,159	17,014,126	256.08%	22,504,100
7110					170,000	170,000								170,000
7111					30,000	30,000								30,000
7100 - Subtotal					200,000	200,000	0.00%							200,000
7201					21,857,610	32,186,634	47.26%							32,186,634
7200 - Subtotal					21,857,610	32,186,634	47.26%							32,186,634
7312					456,000	3,831,000	740.13%							3,831,000
7300 - Subtotal					456,000	3,831,000	740.13%							3,831,000
7501											490,551	9,573,316	1,851.54%	9,573,316
7501AC											124,766	190,000	52.28%	190,000
7501AD											259,784	700,000	169.45%	700,000
7502								4,500		-100.00%	5,000	1,000	-80.00%	1,000
7503											17,500	10,807	-38.25%	10,807
7506											12,026			12,026
7509											150			150
7500 - Subtotal								4,500		-100.00%	897,601	10,487,299	1,068.37%	10,487,299
7602											285,162	331,690	16.32%	331,690
7603											450,000	13,661	-96.96%	13,661
7600 - Subtotal											735,162	345,351	-53.02%	345,351
7910					24,432,864	35,385,287	44.83%							35,385,287
7900 - Subtotal					24,432,864	35,385,287	44.83%							35,385,287
7000 - Total					46,946,474	71,602,921	52.52%	4,500		-100.00%	1,632,764	10,832,650	563.45%	82,435,571
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					154,759,041	189,297,100	22.32%	750,906	1,000,192	33.20%	89,055,245	86,115,952	-3.30%	276,413,245

CERRO COSO
COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

VISION

Cerro Coso Community College will be the first choice in higher education and workforce training for the Eastern Sierra region.

MISSION

The mission of Cerro Coso Community College is to improve the life of every student it serves by prioritizing equity and supporting attainment of educational goals. Through innovative delivery methods, Cerro Coso Community College provides transfer preparation, workforce education, degree pathways, and comprehensive student support services to develop ethical and effective citizenry throughout our vast rural and online communities.

VALUES

Cerro Coso Community College's values provide the foundation for all academic, student support, and administrative services:

EDUCATE
INNOVATE
INCLUDE
SERVE

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area of any community college in California at 18,500 square miles. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Cerro Coso serves nearly 8,600 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through it's the execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

During the 2021-2022 academic year, the institution moved forward with its defined budget development process where the tying of planning to requests of staffing and financial resources is the norm. All Annual Unit Plans, along with staffing and budget requests, were submitted in October 2021 for the 2022-2023 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 2021, the rubric was shared with budget requestors and, in spring 2022, was used by the budget committee in their review of requests. We continue to explore the opportunities that will be available with the full implementation of the budget software.

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 dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, Bishop High School, and Burroughs High School. Through the college's annual planning process, Cerro Coso will be providing the necessary resources to support the programs and services offered to our justice involved students located in the California City Correctional Facility (CAC) and California Correctional Institution (CCI) in Tehachapi. There continues to be high demand for our Incarcerated Student Education Program (ISEP), growing 27% in 2020-2021 when compared to the prior year. Cerro Coso is looking to invest in modular classrooms within CCI in Tehachapi in order to expand section offerings. These and other efforts and investments will remain a focus as the college looks to address enrollment declines as a result of COVID since the 2019-2020 academic year, providing opportunities for future growth. Going into this next academic year, the college will continue to prioritize those initiatives that are positioned to move the work identified in the Cerro Coso Enrollment, Student Success with Equity Targets and Tactics document forward, that which will increase our portion of state funding through the Student Centered Funding Formula. Investments in outreach personnel focused on our online program offerings, adult learners, and community engagement will target specific audiences throughout our vast service area, and leverage our position within the online marketplace. We continue to hone in on our goals to increase early college, reach adult learners, and provide in-demand Career Technical Education, meeting the needs of our diverse communities while supporting our military and aerospace partners.

The enacted California Budget 2022-23, is yet again an unprecedented investment in California's Community Colleges. As such, we are able to include funding for one-time requests in our 2022-23 adopted budget, such as funding for replacement of college vehicles, addition of speakers to communal areas to improve emergency messaging capabilities, professional development related to improved workplace well-being (mental and emotional health), a marketing survey for Tehachapi and the surrounding communities, and increasing instructional space for our ISEP program in Tehachapi, to name a few. We will make good use of the additional scheduled maintenance funds included in the state budget by working through our prioritized list of projects. Current projects include the replacement of the boiler in the Learning Resource Center, an upgrade to our building security system, replacing existing lighting with LED, and updating campus signage. Future projects focus on increasing efficiency and effectiveness of HVAC and other utility systems. There are still a number of uncertainties around transitioning back to face-to-face instructional and student services, including the meeting of basic needs for those students most impacted by the pandemic. The college will need to be good stewards of our remaining COVID-19 relief funds in providing the necessary supports. The adopted budget for Cerro Coso has resulted in the college adding just over \$\$1.7M to its reserves.

CERRO COSO COMMUNITY COLLEGE
2022-23 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	2022-23
					Budget	Budget		Budget	Budget					
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
1100 Acad - Reg Schedule	44.09	42.84			4,688,405	4,821,908	2.85%							4,821,908
1100 - Subtotal					4,688,405	4,821,908	2.85%							4,821,908
1214 Educational Administrators - Cont	9.08	9.08	1.84	3.09	1,277,819	1,380,296	8.02%				209,317	349,728	67.08%	1,730,025
1231 Counselors - Contract	4.12	3.26	3.90	3.82	456,991	348,529	-23.73%				375,311	393,112	4.74%	741,641
1241 Librarians - Contract	1.49	2.67	0.19	0.19	156,140	283,911	81.83%				21,305	23,299	9.36%	307,210
1251 Acad Non-Inst Cont	3.83	5.01	0.64	0.45	416,261	562,672	35.17%				65,287	51,179	-21.61%	613,851
1252 Acad Emp Dept Chair		4.95			603,353	645,917	7.05%							645,917
1200 - Subtotal					2,910,565	3,221,325	10.68%				671,220	817,318	21.77%	4,038,644
1310 Adjunct Acad Emp - Non-Cont					1,400,000	1,550,000	10.71%							1,550,000
1311 Acad Emp - Temp Cont						40,220								40,220
1320 Acad Emp - Intersession					560,000	600,000	7.14%							600,000
1330 Acad Emp - Overload					420,000	550,000	30.95%							550,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					164,877	181,978	10.37%				35,000	101,000	188.57%	282,978
1300 - Subtotal					2,544,877	2,922,198	14.83%				35,000	101,000	188.57%	3,023,198
1419 Acad Emp - Non-Inst Non Cont					195,229	246,130	26.07%				563,656	613,586	8.86%	859,715
1400 - Subtotal					195,229	246,130	26.07%				563,656	613,586	8.86%	859,715
1997 Certificated Step/Course Increase					321,046		-100.00%				36,089		-100.00%	
1900 - Subtotal					321,046		-100.00%				36,089		-100.00%	
1000 - Total					10,660,122	11,211,561	5.17%				1,305,965	1,531,904	17.30%	12,743,464
2110 Class Mgt(NonEd)	8.26	7.75	2.99	2.50	903,210	899,318	-0.43%				279,000	269,131	-3.54%	1,168,448
2190 Conf Employee - Non Mgt	1.00	1.00			78,828	87,863	11.46%							87,863
2191 Class Non-Inst Emp Reg Salary Sched	45.74	45.50	18.06	18.82	2,312,800	2,481,649	7.30%				862,718	973,919	12.89%	3,455,568
2100 - Subtotal					3,294,838	3,468,829	5.28%				1,141,718	1,243,500	8.88%	4,711,879
2211 Inst Aide FT Direct Inst	2.70	2.83			135,298	154,801	14.41%							154,801
2200 - Subtotal					135,298	154,801	14.41%							154,801
2311 Admin Non-Inst Prof Expt											65,000	173,800	167.38%	173,800
2392 Non-Inst Students					3,000	5,350	78.33%				39,500	98,000	148.10%	103,350
2393 Class Non-Inst Overtime					3,000	5,000	66.67%							5,000
2399 Cls Oth - Temp					3,200	3,400	6.25%				2,500		-100.00%	3,400
2300 - Subtotal					9,200	13,750	49.46%				107,000	271,800	154.02%	285,550
2411 Inst Students					23,000	26,500	15.22%				36,732	15,624	-57.46%	42,124
2412 Direct Inst Prof Expt					368,000	475,600	29.24%	3,098	4,000	29.13%	36,732	15,624	-57.46%	479,600
2400 - Subtotal					391,000	502,100	28.41%	3,098	4,000	29.13%	36,732	15,624	-57.46%	521,724
2997 Classified Step Increase Budget					162,418		-100.00%				52,997		-100.00%	
2999 Salary Budget Control					45,585	773,548	1,596.93%				76,840	1,249,617	1,526.26%	2,023,165
2900 - Subtotal					208,003	773,548	271.89%				129,837	1,249,617	862.45%	2,023,165
2000 - Total					4,038,340	4,913,028	21.66%	3,098	4,000	29.13%	1,415,287	2,780,091	96.43%	7,697,119
3110 STRS-Acad Inst & Instrl Aides(Dir)					978,592	1,243,913	27.11%				70,348	85,128	21.01%	1,329,040
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp					309,784	550,458	77.69%				6,260	19,291	208.14%	569,749
3120 STRS - Class Mgt Non-Ed Admin					17,355		-100.00%				693		-100.00%	
3130 STRS - Ed Administrators - Cont					186,861	240,922	28.93%				33,323	47,689	43.11%	288,612
3131T STRS - Oth Acad Emp Non-Inst Temp					33,033	43,649	32.14%				95,032	117,195	23.32%	160,844
3100 - Subtotal					1,525,625	2,078,942	36.27%				205,657	269,303	30.95%	2,348,245
3210 PERS-Acad Inst & Instrl Aides(Dir)					69,434	75,645	8.95%				5,555	21,100	210.00%	81,200
3220 PERS - Class Mgt Non-Educational Adm					182,157	228,157	25.25%				62,922	93,660	48.85%	321,817
3221 PERS - Class Emp					520,160	622,482	19.67%				197,649	243,452	23.17%	865,934
3221T PERS - Class Emp Temp						1,305								1,305
3222 PERS - Conf Emp Non-Mgt					18,060	22,291	23.43%							22,291
3240 PERS - Ed Adm - Cont					24,444	30,171	23.43%							30,171
3200 - Subtotal					814,254	980,050	20.36%				265,157	342,667	29.23%	1,322,717
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					112,409	117,347	4.39%				7,939	8,138	2.50%	125,485
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp					42,237	48,685	15.27%	45	58	29.09%	537	1,465	172.97%	50,207
3320 OASDHI - Class Mgt Non-Ed Admin					62,406	68,798	10.24%				21,074	28,242	34.02%	97,040
3321 OASDHI - Class Emp					174,310	188,688	8.25%				65,998	73,617	11.55%	262,305
3321T OASDHI - Class Emp Temp					276	432	56.51%				1,031	2,520	144.44%	2,952
3322 OASDHI - Conf Emp - Non Mgt					6,030	6,722	11.46%							6,722
3340 OASDHI - Educational Admin - Cont					25,182	27,388	8.76%				3,035	3,620	19.29%	31,008
3341T OASDHI - Oth Acad Emp Non-Inst Temp					2,831	3,314	17.06%				8,144	8,897	9.25%	12,211
3300 - Subtotal					425,680	461,372	8.38%	45	58	29.09%	107,757	126,499	17.35%	587,929
3410 H&W-Acad Inst & Instrl Aides(Dir)					1,076,867	1,237,611	14.93%				84,973	90,309	6.28%	1,327,920

CERRO COSO COMMUNITY COLLEGE
2022-23 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	2022-23
	2022	2023	2022	2023	Budget	Budget		Budget	Budget		Budget	Budget		
					2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
3410RC					125,834	133,492	6.09%				9,053	9,165	1.23%	142,656
3420					147,534	157,404	6.69%				53,366	71,086	33.20%	228,490
3420RC					17,721	17,627	-0.53%				5,468	7,236	32.32%	24,862
3421					796,206	917,860	15.28%				324,621	375,510	15.68%	1,293,370
3421RC					44,145	48,091	8.94%				16,909	18,808	11.23%	66,899
3422					17,858	20,310	13.73%							20,310
3422RC					1,545	1,722	11.46%							1,722
3440					163,577	186,042	13.73%				32,858	42,448	29.19%	228,940
3440RC					25,097	27,054	7.80%				4,103	4,894	19.28%	31,948
					2,416,384	2,747,212	13.69%				531,353	619,456	16.58%	3,366,669
3510					79,414	34,090	-57.07%				5,681	2,338	-58.85%	36,428
3510T					14,564	16,788	15.27%	15	20	29.12%	185	415	124.32%	17,223
3520					11,121	4,497	-59.56%				3,432	1,846	-46.21%	6,343
3521					28,453	12,608	-55.69%				10,611	4,870	-54.11%	17,478
3521T					31	42	35.48%				356	87	-75.56%	129
3522					970	439	-54.69%							439
3540					15,749	6,901	-56.18%				2,575	1,248	-51.51%	8,150
3541T					976	1,143	17.06%				2,808	1,448	-48.44%	2,591
					151,278	76,508	-49.43%	15	20	29.12%	25,648	12,252	-52.23%	88,780
3610					65,856	72,680	10.96%				4,711	4,985	5.80%	77,664
3610T					29,946	36,074	20.46%	32	43	34.94%	715	1,199	67.59%	37,316
3620					9,222	9,587	3.96%				2,846	3,935	38.29%	13,522
3621					23,595	26,881	13.93%				8,800	10,362	17.98%	37,263
3621T					4,594	147	-96.81%				1,128	2,810	149.09%	2,957
3622					804	937	16.49%							937
3640					13,061	14,714	12.66%				2,135	2,662	24.66%	17,376
3641T					1,991	2,436	22.34%				5,729	6,427	12.19%	8,863
					149,068	163,455	9.65%	32	43	34.94%	26,064	32,400	24.31%	195,897
3710					238	194	-18.70%							194
3710T					40,034	12,841	-67.92%	115	108	-5.77%				12,949
3721					1,583	1,836	16.05%					386		2,223
3721T					118	92	-22.47%				2,631	4,693	78.38%	4,784
					41,973	14,963	-64.35%	115	108	-5.77%	2,631	5,079	93.07%	20,150
3910					39,153	39,666	1.31%				3,091	2,912	-5.80%	42,578
3920					6,298	5,964	-5.31%				1,953	2,287	17.12%	8,251
3921					22,718	24,711	8.77%				8,525	9,500	11.44%	34,211
3922					653	653								653
3940					8,610	8,610	-0.00%				1,202	1,366	13.59%	9,976
3999					120,186		-100.00%				19,596		-100.00%	
					197,618	79,604	-59.72%				34,367	16,065	-53.26%	95,669
					5,721,881	6,602,107	15.38%	207	229	10.65%	1,198,634	1,423,720	18.7%	8,026,056
4211					950	1,200	26.32%				17,472	18,000	3.02%	19,200
					950	1,200	26.32%				17,472	18,000	3.02%	19,200
4310					42,650	20,350	-52.29%				225,992	322,370	42.65%	342,720
4313					123,990	153,170	23.53%				126,266	168,607	33.53%	321,777
4314					28,680	35,180	22.66%							35,180
4315					88,050	120,350	36.68%				50,000	8,456	-83.09%	128,806
4317						1,000					31,294	90,267	188.45%	91,267
4320					22,000	14,000	-36.36%				500	1,000	100.00%	15,000
4321					10,750	16,750	55.81%							16,750
					316,120	360,800	14.13%				434,053	590,699	36.09%	951,499
					317,070	362,000	14.17%				451,525	608,699	34.81%	970,699
5107					25,100	25,760	2.63%							25,760
5118					126,128	126,128					10,000	10,000		136,128
5119					30,000	45,000	50.00%				113,500	163,589	44.13%	208,589
5150					235,000	160,000	-31.91%							160,000
5151					5,000	6,450	29.00%				29,074	7,300	-74.89%	13,750
					421,228	363,338	-13.74%				152,574	180,889	18.56%	544,227
5212					50,420	50,420					4,667	14,500	210.70%	64,920
5220					86,100	90,500	5.11%				42,805	143,669	235.63%	234,169

**CERRO COSO COMMUNITY COLLEGE
2022-23 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	2022-23
					Budget	Budget		Budget	Budget					
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
5220DT					85,350	83,980	-1.61%		3,000		4,950	9,700	95.96%	96,680
5221					1,000	2,500	150.00%				53,100	8,597	-83.81%	11,097
5230					12,200	12,200	-6.15%				31,040	34,200	10.18%	46,400
					235,870	239,600	1.58%		3,000		136,562	210,666	54.26%	453,266
5300					49,446	46,671	-5.61%				31,900	40,280	26.27%	86,951
5310											200		-100.00%	
					49,446	46,671	-5.61%				32,100	40,280	25.48%	86,951
5501					3,200	3,200					150	350	133.33%	3,550
5520					105,000	135,000	28.57%							135,000
5530					424,000	430,000	1.42%							430,000
5540					580,900	580,900								580,900
5550					27,500	34,150	24.18%							34,150
5560					18,000	10,000	-44.44%							10,000
5570					7,300	11,290	54.66%							11,290
5581					27,900	30,300	8.60%							30,300
5583					480		-100.00%							
5590					7,200	10,500	45.83%							10,500
					1,201,480	1,245,340	3.65%				150	350	133.33%	1,245,690
5602					2,500	3,500	40.00%				2,750	3,860	40.36%	7,360
5603					139,100	140,300	0.86%				33,120	34,560	4.35%	174,860
5604											1,700	500	-70.59%	500
5608					26,800	44,000	64.18%							44,000
5650					50,610	52,505	3.74%				294,572	349,276	18.57%	401,781
5681					25,000	1,000	-96.00%				34,054	34,054		35,054
5683					92,427	71,000	-23.18%					5,921		76,921
5684					7,000	7,500	7.14%				2,000	2,000		9,500
5685					27,000	35,000	29.63%							35,000
5686					107,200	124,750	16.37%				1,700	12,500	635.29%	137,250
5690					27,000	9,500	-64.81%							9,500
5691											1,750	1,750		1,750
					504,637	489,055	-3.09%				371,646	444,421	19.58%	933,476
5810					4,700	4,000	-14.89%							4,000
5813					2,750	4,650	69.09%							4,650
5820					19,000	23,250	22.37%				11,000	7,500	-31.82%	30,750
5830											2,500	2,500		2,500
5831								343	371	7.96%	200	200		571
5835					250,000	200,000	-20.00%							200,000
5860					28,250	34,500	22.12%				67,200	68,521	1.97%	103,021
5861					32,000	16,900	-47.19%				32,700	23,500	-28.13%	40,400
5862					500	2,010	302.00%				100	5,000	4,900.00%	7,010
5863					20,000	20,000								20,000
5870											-400	-400		-400
5880					6,315	7,155	13.30%				1,800	1,800		8,955
5890					98,675	144,838	46.78%	920	3,899	323.84%	108,685	33,600	-69.08%	182,337
5899								14,033	16,969	20.92%	5,423,871	2,861,086	-47.25%	2,878,054
					462,190	457,303	-1.06%	15,296	21,238	38.85%	5,647,656	3,003,306	-46.82%	3,481,847
5911					-12,000	-50,000	316.67%							-50,000
5912											41,912	75,921	81.14%	75,921
					-12,000	-50,000	316.67%				41,912	75,921	81.14%	25,921
					2,862,851	2,791,307	-2.50%	15,296	24,238	58.46%	6,382,600	3,955,832	-38.02%	6,771,378
6120					50,000	45,000	-10.00%				4,000		-100.00%	45,000
					50,000	45,000	-10.00%				4,000		-100.00%	45,000
6210						174,181							174,181	
						174,181							174,181	
6310											65,500	62,100	-5.19%	62,100
6311											44,000	57,000	29.55%	57,000
											109,500	119,100	8.77%	119,100
6412					202,975	35,000	-82.76%				186,800	109,889	-41.11%	144,889
6413FA					40,000	84,000	110.00%							84,000
6414					28,000	30,000	7.14%							30,000

CERRO COSO COMMUNITY COLLEGE
2022-23 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	2022-23
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
6419 Other Equipment					31,000	5,000	-83.87%				50,000	14,623	-70.75%	19,623
6419FA Other Equipment					35,068	56,000	59.69%					232,568		288,568
6400 - Subtotal					337,043	210,000	-37.69%				236,600	357,080	50.92%	567,080
6000 - Total					387,043	429,181	10.89%				350,100	476,180	36.01%	905,361
7201 Intrafund Transfers Out					3,988,440	5,536,050	38.80%							5,536,050
7200 - Subtotal					3,988,440	5,536,050	38.80%							5,536,050
7312 Interfund Transfers - Out						562,500		1,500		-100.00%				562,500
7300 - Subtotal						562,500		1,500		-100.00%				562,500
7501 Student Fin Aid (Excludes Salaries)											244,328	568,750	132.78%	568,750
7502 Scholarships												7,000		7,000
7500 - Subtotal											244,328	575,750	135.65%	575,750
7602 Oth Student Aide (Non-cash)											74,817	51,028	-31.80%	51,028
7603 Book Vouchers (Non-Cash SFA Aid)											85,800	84,800	-1.17%	84,800
7600 - Subtotal											160,617	135,828	-15.43%	135,828
7910 Unrestricted					7,727,379	9,974,036	29.07%				13,900		-100.00%	9,974,036
7900 - Subtotal					7,727,379	9,974,036	29.07%				13,900		-100.00%	9,974,036
7000 - Total					11,715,819	16,072,586	37.19%	1,500		-100.00%	418,846	711,578	69.89%	16,784,164
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					35,703,126	42,381,770	18.71%	20,100	28,467	41.63%	11,522,957	11,488,005	-0.30%	53,898,242

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

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

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Kinesiology and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and non-credit courses and programs.

FOCUSING ON STUDENT SUCCESS

Regardless of the State of California's budget, it is extremely important for the College to continue to plan for different scenarios and be prepared fiscally for the best and/or the worst. The College is currently experiencing a decline in FTES due to the pandemic and is in stabilization. The federal and state COVID relief funds are being utilized to assist students with emergency financial aid and to support the post-pandemic campus environment. This environment mandates that innovative structured support is available inside and outside of the classroom to assist students reach their educational objectives. Also, the College's Core of the Core Taskforce is examining new approaches to provide academic and support services to students looking beyond the current environment through a "new set of eyeglasses". The Core of the Core Taskforce was initially established in 2010 in response to the "Great Recession". This Taskforce also reconvened in 2012 to address the potential impacts of non-passage of Proposition 30. The Taskforce's recommendations are anticipated to be presented in Fall 2021.

Student centered learning is a common theme 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 Success, Equity, and Basic Skills funding initiatives were recently consolidated to create the Student Equity and Achievement (SEA) Program. The 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 an Achieving the Dream Leader College and recently the recipient of the College of Distinction Award. Achieving the Dream is providing an integrated approach to address transitional barriers and pathway development to foster student success and community access to career readiness support services. 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 eighteen other associate degree and sixteen 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 \$14 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
2022-23 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													
	2022	2023	2022	2023	2021-22	2022-23	Change	2021-22	2022-23	Change	2021-22	2022-23	Change	2022-23			
1100	Acad - Reg Schedule	52.52	52.15	2.15	2.20	5,518,745	5,662,249	2.60%						174,634	190,493	9.08%	5,852,743
	1100 - Subtotal					5,518,745	5,662,249	2.60%						174,634	190,493	9.08%	5,852,743
1214	Educational Administrators - Cont	7.08	7.76	0.92	2.49	1,026,557	1,233,344	20.14%						124,493	316,597	154.31%	1,549,941
1231	Counselors - Contract	3.00	2.86	5.80	6.00	339,169	272,857	-19.55%						603,222	660,094	9.43%	932,951
1241	Librarians - Contract	1.00	1.00			87,975	95,773	8.86%									95,773
1251	Acad Non-Inst Cont	1.90	1.74	0.80	0.40	194,268	191,018	-1.67%						82,337	42,053	-48.93%	233,071
1252	Acad Emp Dept Chair	4.63	4.24			518,523	535,926	3.36%									535,926
	1200 - Subtotal					2,166,492	2,328,917	7.50%						810,052	1,018,744	25.76%	3,347,661
1310	Adjunct Acad Emp - Non-Cont					1,344,575	1,339,000	-0.41%						31,920		-100.00%	1,339,000
1311	Acad Emp - Temp Cont					18,200	85,679	370.76%									85,679
1320	Acad Emp - Intersession					240,000	240,000										240,000
1330	Acad Emp - Overload					342,000	342,000							3,000		-100.00%	342,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					82,800	9,600	-88.41%						118,251		-100.00%	9,600
	1300 - Subtotal					2,027,575	2,016,279	-0.56%						153,171		-100.00%	2,016,279
1419	Acad Emp - Non-Inst Non Cont					80,740	272,551	237.57%						562,818	1,267,230	125.16%	1,539,781
	1400 - Subtotal					80,740	272,551	237.57%						562,818	1,267,230	125.16%	1,539,781
1997	Certificated Step/Course Increase					267,522		-100.00%						10,976		-100.00%	
	1900 - Subtotal					267,522		-100.00%						10,976		-100.00%	
	1000 - Total					10,061,073	10,279,997	2.18%						1,711,652	2,476,467	44.68%	12,756,464
2110	Class Mgt(NonEd)	7.63	6.45	5.62	5.80	838,616	813,297	-3.02%						498,617	540,564	8.41%	1,353,861
2190	Conf Employee - Non Mgt	1.00	1.00			69,673	77,658	11.46%									77,658
2191	Class Non-Inst Reg Salary Sched	37.36	37.53	24.35	22.87	1,932,928	2,017,000	4.35%						1,333,583	1,316,520	-1.28%	3,333,520
2199	Classified Salary Abatement					-105,547		-100.00%									
	2100 - Subtotal					2,735,669	2,907,955	6.30%						1,832,200	1,857,084	1.36%	4,765,038
2211	Inst Aide FT Direct Inst	3.24	1.32			186,371	66,336	-64.41%									66,336
	2200 - Subtotal					186,371	66,336	-64.41%									66,336
2311	Admin Non-Inst Prof Expt						23,000	100.00%						241,920	78,960	99.07%	78,960
2392	Non-Inst Students					11,500								481,594	504,594	99.07%	504,594
2393	Class Non-Inst Overtime					21,500	27,000	25.58%							20,000		47,000
2394	Non-Admin Non-Inst Prof Expt						109,725							22,914	153,359	569.28%	263,084
2399	Clis Oth - Temp						5,000										5,000
	2300 - Subtotal					33,000	164,725	399.17%						264,834	733,913	177.12%	898,638
2411	Inst Students					86,000	192,000	123.26%						15,768	62,360	295.49%	254,360
2412	Direct Inst Prof Expt					92,000	164,310	78.60%						28,960	22,050	-23.86%	186,360
2419	Inst Aide - Temp Direct Inst					2,300	2,300										2,300
	2400 - Subtotal					180,300	358,610	98.90%						44,728	84,410	88.72%	443,020
2997	Classified Step Increase Budget					95,531		-100.00%						86,487		-100.00%	
2999	Salary Budget Control					271,653	952,970	250.80%						434,009	261,295	-39.78%	1,214,265
	2900 - Subtotal					367,184	952,970	159.53%						520,496	261,295	-49.80%	1,214,265
	2000 - Total					3,502,523	4,450,596	27.07%						2,662,258	2,936,702	10.31%	7,387,298
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,053,191	1,287,781	22.27%						190,762	170,494	30.39%	1,458,275
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					327,676	368,745	12.53%						19,957		-100.00%	368,745
3120	STRS - Class Mgt Non-Ed Admin						14,611								14,611		29,222
3130	STRS - Ed Administrators - Cont					161,704	146,691	-9.28%							18,224		164,915
3131T	STRS - Oth Acad Emp Non-Inst Temp					4,177	52,057	1,146.16%						91,595	235,020	156.59%	287,077
	3100 - Subtotal					1,546,748	1,869,884	20.89%						242,314	438,349	80.90%	2,308,233
3210	PERS-Acad Inst & Instrl Aides(Dir)					17,193	46,944	173.04%									46,944
3220	PERS - Class Mgt Non-Educational Adm					192,882	186,926	-3.09%						136,489	117,734	-13.74%	304,660
3221	PERS - Class Emp					442,215	487,653	10.28%						273,540	324,104	18.48%	811,757
3221T	PERS - Class Emp Temp						7,047										7,047
3222	PERS - Conf Emp Non-Mgt					16,025	19,702	22.95%									19,702
3240	PERS - Ed Adm - Cont					12,417	118,053	850.74%						43,524	56,114	28.93%	174,168
	3200 - Subtotal					680,731	866,326	27.26%						453,554	497,952	9.79%	1,364,278
3310	OASDHI-Acad Inst & Instl Aides(Dir)					102,145	112,221	9.86%						11,807	13,233	12.08%	125,454
3310T	OASDHI-Acad Inst/Instl Aides(Dir)Tmp					30,318	30,410	0.30%						3,907	320	-91.82%	30,729
3320	OASDHI - Class Mgt Non-Ed Admin					61,534	57,474	-6.60%						44,567	36,610	-17.85%	94,085
3321	OASDHI - Class Emp					148,350	147,865	-0.33%						92,366	98,005	6.11%	245,871
3321T	OASDHI - Class Emp Temp					2,785	3,729	33.90%							4,971		8,700
3322	OASDHI - Conf Emp - Non Mgt					5,330	5,941	11.46%									5,941
3340	OASDHI - Educational Admin - Cont					18,858	46,734	147.82%						14,477	18,304	26.44%	65,038

PORTERVILLE COLLEGE
2022-23 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	2022-23
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
3341T OASDHI - Oth Acad Emp Non-Inst Temp					380	3,952	938.69%				8,129	18,379	126.09%	22,331
3300 - Subtotal					369,700	408,325	10.45%				175,252	189,822	8.31%	598,148
3410 H&W-Acad Inst & Instl Aides(Dir)					1,160,554	1,317,081	13.49%				146,329	174,259	19.09%	1,491,340
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					131,129	135,776	3.54%				15,967	17,496	9.58%	153,272
3420 H&W - Ciss Mgt(Non-Educ Admin)					136,209	131,001	-3.82%				118,180	117,799	-0.32%	248,800
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					16,437	15,941	-3.02%				11,633	10,595	-8.92%	26,536
3421 H&W - Ciss Emp					659,577	719,389	9.07%				391,135	444,997	13.77%	1,164,386
3421RC OPEB ARC-Ciss Emp					36,882	37,286	1.65%				23,312	25,039	7.41%	62,325
3422 H&W - Conf Emp - Non Mgt					17,852	20,310	13.77%							20,310
3422RC OPEB ARC-Conf Emp Non Mgt					1,366	1,522	11.46%							1,522
3440 H&W - Educational Admin - Cont					133,531	157,607	18.03%				27,135	50,573	86.38%	208,180
3440RC OPEB ARC-EducAdmin-Cont					20,966	24,174	15.30%				3,709	6,205	67.30%	30,379
3400 - Subtotal					2,314,304	2,560,087	10.62%				737,400	846,963	14.86%	3,407,050
3510 SUI-Acad Inst & Instl Aides(Dir)					82,715	34,741	-58.00%				10,598	4,563	-56.94%	39,304
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					21,241	10,486	-50.63%				734	110	-84.99%	10,596
3520 SUI-Ciss Mgt Non-Educational Admin					10,315	4,066	-60.58%				7,300	2,703	-62.97%	6,769
3521 SUI - Ciss Emp					24,723	9,893	-59.98%				15,797	6,483	-58.96%	16,376
3521T SUI - Ciss Emp Temp					174	709	307.14%					1,262		1,970
3522 SUI - Conf Emp - Non Mgt					857	388	-54.69%							388
3540 SUI - Educational Admin - Cont					13,158	6,167	-53.13%				2,328	1,583	-31.99%	7,750
3541T SUI - Oth Acad Emp - Non Instl temp					321	1,363	323.89%				5,846	5,622	-3.83%	6,984
3500 - Subtotal					153,504	67,813	-55.82%				42,603	22,325	-47.60%	90,138
3610 WC-Acad Inst & Instl Aides(Dir)					68,405	74,067	8.28%				8,305	9,729	17.14%	83,796
3610T WC-Acad Inst & Instl Aides(Dir) Temp					25,727	24,403	-5.15%				1,543	861	-44.21%	25,264
3620 WC - Ciss Mgt Non-Educational Admin					8,554	8,670	1.35%				6,054	5,762	-4.81%	14,432
3621 WC - Ciss Emp					20,502	21,093	2.88%				13,100	13,821	5.50%	34,914
3621T WC - Ciss Emp Temp					1,885	1,756	-6.85%				5,521	7,881	39.12%	9,437
3622 WC - Conf Emp - Non Mgt					711	828	16.49%							828
3640 WC - Educational Administrators					10,911	13,147	20.50%				1,930	3,375	74.85%	16,522
3641T WC-Oth Acad Emp - Non Instr Temp					379	2,905	666.28%				6,769	13,333	96.99%	16,239
3600 - Subtotal					137,074	146,870	7.15%				43,222	54,562	26.24%	201,432
3710 DefBen-Acad Inst & Instl Aides(Dir)					1,279	562	-56.09%				696	540	-22.43%	1,101
3710T DefBen-Acad Inst/Instl Aides(Dir)Tm					17,276	4,498	-73.96%				100	595	495.95%	5,094
3721 DefBen - Ciss Emp					1,978	1,526	-22.84%				3,513	514	-85.38%	2,040
3721T DefBen - Ciss Emp Temp					5,150	3,364	-34.69%				768	6,711	773.77%	10,074
3741T DefBen -Oth Acad Emp/Non Instr Temp											328		-100.00%	
3700 - Subtotal					25,683	9,950	-61.26%				5,405	8,359	54.67%	18,309
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					41,676	41,994	0.76%				5,325	5,619	5.52%	47,613
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					4,964	4,214	-15.11%				4,326	3,790	-12.39%	8,004
3921 OTHBEN - Ciss Emp					18,340	19,029	3.76%				11,471	12,647	10.26%	31,677
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3929 Classified Benefit Abatement					-69,912		-100.00%							
3940 OTHBEN - Educational Administrators					4,887	5,070	3.74%				993	1,627	63.82%	6,697
3999 Benefit Suspense					61,505	87	-99.86%				11,151		-100.00%	87
3900 - Subtotal					62,113	71,049	14.39%				33,266	23,683	-28.81%	94,732
3000 - Total					5,289,858	6,000,304	13.43%				1,733,016	2,082,017	20.14%	8,082,321
4211 Non-Library/Magazines/Bks/Prdcls					100	2,914	2,814.00%				16,437	38,544	134.50%	41,458
4200 - Subtotal					100	2,914	2,814.00%				16,437	38,544	134.50%	41,458
4310 Inst Supplies & Materials					6,500		-100.00%				598,829	308,064	-48.56%	308,064
4312 All Computer Software					1,000	1,000								1,000
4313 Non-Instl Supplies & Materials					186,485	200,607	7.57%				338,069	350,180	3.58%	550,787
4314 Paper					15,000	15,000								15,000
4317 Outreach Materials												408		408
4320 Vehicle Supplies - Parts					5,400	7,000	29.63%							7,000
4321 Fuel - Lubricants					12,000	20,000	66.67%				7,854		-100.00%	20,000
4300 - Subtotal					226,385	243,607	7.61%				944,752	658,652	-30.28%	902,259
4400 Food - Non Travel Non Cafeteria					500	500								500
4400 - Subtotal					500	500	0.00%							500
4000 - Total					226,985	247,021	8.83%				961,189	697,196	-27.47%	944,217
5107 Athletic Officials					29,000	44,250	52.59%							44,250

PORTERVILLE COLLEGE
2022-23 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
	2022	2023	2022	2023	2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		2022-23
5118					14,900	15,100	1.34%				29,304	30,000	2.37%	45,100
5119					66,500	66,500					456,249	61,393	-86.54%	127,893
5150											1,402		-100.00%	100,000
5151											16,638	12,094	-27.31%	12,094
5159					45,100	120,100	166.30%				156,171	7,074	-95.47%	127,174
					255,500	345,950	35.40%				659,764	110,561	-83.24%	456,511
5209					4,000	6,500	62.50%							6,500
5212					79,700	100,700	26.35%				11,037	13,000	17.79%	113,700
5220					79,875	96,989	21.43%				239,821	277,096	15.54%	374,085
5221						1,250					4,000	28,108	602.70%	29,358
5230					13,300	17,131	28.81%				127,258	96,136	-24.46%	113,267
					176,875	222,570	25.83%				382,116	414,340	8.43%	636,910
5300					42,650	60,361	41.53%				4,256	50,228	1,080.17%	110,589
					42,650	60,361	41.53%				4,256	50,228	1,080.17%	110,589
5501					23,300	23,500	0.86%				1,000		-100.00%	23,500
5520					45,000	47,000	4.44%							47,000
5530					275,000	325,000	18.18%							325,000
5540					60,000	81,000	35.00%							81,000
5550					15,000	18,000	20.00%				3,341		-100.00%	18,000
5560					6,150	6,150								6,150
5570					5,000	6,000	20.00%							6,000
5581					15,500	15,500	3.33%					9,600		25,100
					444,450	522,150	17.48%				4,341	9,600	121.13%	531,750
5602					23,823	23,727	-0.40%				3,280		-100.00%	23,727
5603											450	2,500	455.56%	2,500
5608					16,400	12,800	-21.95%							12,800
5640											1,750		-100.00%	
5650					100,350	122,400	21.97%				439,446	419,508	-4.54%	541,908
5651					1,050	1,050					30,000	218,468	628.23%	219,518
5681					48,000	50,000	4.17%				5,000		-100.00%	50,000
5683					54,000	56,000	3.70%					240,000		296,000
5684					20,000	13,000	-35.00%							13,000
5685					28,000	28,000								28,000
5686					25,000	25,000								25,000
5690					31,650	42,000	32.70%				7,957	10,000	25.68%	52,000
5691					65,820	74,420	13.07%					920		75,340
					414,093	448,397	8.28%				487,882	891,395	82.71%	1,339,792
5790											20,000		-100.00%	
											20,000		-100.00%	
5810					80	500	525.00%				14,706		-100.00%	500
5820					8,465	18,811	122.23%				9,050	8,800	-2.76%	27,611
5830											2,700	1,200	-55.56%	1,200
5835					255,000	252,000	-1.18%				301,000		-100.00%	252,000
5860					30,000	32,350	7.83%				88,858	201,588	126.87%	233,938
5861					6,800	6,300	-7.35%				17,610	50,223	185.20%	56,523
5880					850	950	11.76%				10,170	300	-97.05%	1,250
5890					18,694	26,850	43.63%				464,703	372,042	-19.94%	398,892
5896											550,000			550,000
5899											8,789,081	3,865,770	-56.02%	3,865,770
					319,889	337,761	5.59%				9,697,879	5,049,924	-47.93%	5,387,685
5911						-37,000								-37,000
5912											70,122	311,040	343.57%	311,040
5999											-108,614	161,297	-248.50%	161,297
											472,337	472,337	-1,327.09%	435,337
					1,653,457	1,900,190	14.92%				11,217,745	6,998,385	-37.61%	8,898,574
6120					18,210		-100.00%				194,940	531,732	172.77%	531,732
					18,210		-100.00%				194,940	531,732	172.77%	531,732
6214					1,150	1,150								1,150
					1,150	1,150	0.00%							1,150
6310					20,700		-100.00%				8,757	21,700	147.82%	21,700

PORTERVILLE COLLEGE
2022-23 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	2022-23
	2022	2023	2022	2023	Budget	Budget		Budget	Budget		Budget	Budget		
					2021-22	2022-23		2021-22	2022-23		2021-22	2022-23		
6311					5,000	5,000								5,000
					25,700	5,000	-80.54%				8,757	21,700	147.82%	26,700
6412					72,245	77,150	6.79%				89,711	431,982	381.53%	509,132
6412FA					20,000	20,000					354,941	689,925	94.38%	709,925
6413LP					29,000	29,000								29,000
6414					15,000	2,327	-84.49%					120,319		122,646
6414FA											77,500		-100.00%	
6419					17,400	18,900	8.62%				123,500	116,160	-5.94%	135,060
6419FA					35,000	6,543	-81.31%				3,359	30,341	803.28%	36,884
					188,645	153,920	-18.41%				649,011	1,388,726	113.98%	1,542,646
					233,705	160,070	-31.51%				852,707	1,942,158	127.76%	2,102,228
7110					150,000	150,000								150,000
					150,000	150,000	0.00%							150,000
7201					4,136,955	4,764,314	15.16%							4,764,314
					4,136,955	4,764,314	15.16%							4,764,314
7312					671,790	562,500	-16.27%							562,500
					671,790	562,500	-16.27%							562,500
7501											1,187,000	1,624,099	36.82%	1,624,099
7501AC											50,000		-100.00%	
7501AD											10,512		-100.00%	
											1,247,512	1,624,099	30.19%	1,624,099
7602											875,902	1,032,389	17.87%	1,032,389
7603												226,244		226,244
											875,902	1,258,633	43.70%	1,258,633
7910					8,544,488	11,460,328	34.13%							11,460,328
					8,544,488	11,460,328	34.13%							11,460,328
					13,503,233	16,937,143	25.43%				2,123,414	2,882,732	35.76%	19,819,875
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					34,470,835	39,975,320	15.97%				21,261,981	20,015,657	-5.86%	59,990,977

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

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

- **Chancellor's Office**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; provides institutional research and reporting; reports analysis of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **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 34,833 students, about 3,133 faculty, staff and student employees and 5,000 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 2022-23:

- 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
 - Replace Schedule Plus Program with Ad Astra
 - Wi-Fi network expansion
 - Continue to expand security programs and tools
 - Meet applications growth and support requirements

DISTRICT OFFICE

2022-23 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										
	2022	2023	2022	2023	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
1214					633,296	1,052,367	66.17%				16,423	190,465	1,059.78%	1,242,832
1251					195,116	232,516	19.17%							232,516
					828,412	1,284,883	55.10%				16,423	190,465	1,059.78%	1,475,348
1419					9,000		-100.00%							
					9,000		-100.00%							
1997					66,550		-100.00%							
					66,550		-100.00%							
					903,962	1,284,883	42.14%				16,423	190,465	1,059.78%	1,475,348
2110					3,227,833	4,131,412	27.99%	212,205	356,687	68.09%	239,521	554,672	131.58%	5,042,772
2190					543,862	579,784	6.60%							579,784
2191					4,424,987	4,534,613	2.48%	215,105	125,352	-41.73%	51,086	147,979	189.67%	4,807,943
					8,196,682	9,245,809	12.80%	427,309	482,039	12.81%	290,607	702,651	141.79%	10,430,499
2311					60,000									60,000
2392					23,000	23,000		26,000	30,000	15.38%				53,000
2393					13,500	16,350	21.11%							16,350
2394								252,000	181,100	-28.13%		1,188,031		1,369,131
2399					52,000	38,000	-26.92%							38,000
					88,500	137,350	55.20%	278,000	211,100	-24.06%		1,188,031		1,536,481
2997					535,449		-100.00%	23,502		-100.00%	8,190		-100.00%	
2999					637,609	2,623,854	311.51%					-6,243		2,617,611
					1,173,058	2,623,854	123.68%	23,502		-100.00%	8,190	-6,243	-176.23%	2,617,611
					9,458,241	12,007,013	26.95%	728,811	693,139	-4.89%	298,797	1,884,438	530.68%	14,584,591
3110					31,063	44,411	42.97%							44,411
3120					31,122	85,344	174.22%							85,344
3130						86,400						4,777		91,177
3131T					1,433		-100.00%							
					63,618	216,154	239.77%					4,777		220,932
3220					751,618	983,667	30.87%	71,882	90,492	25.89%	54,874	140,720	156.44%	1,214,879
3221					991,382	1,150,431	16.04%	21,848	26,731	22.35%	8,021	37,542	368.06%	1,214,705
3221T					2,062	4,267	106.96%							4,267
3222					124,599	147,091	18.05%							147,091
3240					100,301	96,942	-3.35%				3,762	41,976	1,015.66%	138,918
					1,969,961	2,382,399	20.94%	93,730	117,223	25.06%	66,657	220,238	230.40%	2,719,860
3310					2,829	3,371	19.17%	264	290	9.88%				3,661
3320					237,179	303,457	27.94%	23,406	27,287	16.58%	18,218	42,432	132.91%	373,176
3321					331,038	346,898	4.79%	7,295	8,060	10.49%	2,911	11,320	288.83%	366,279
3321T					1,588	2,672	68.30%	3,741	2,626	-29.81%		17,226		22,524
3322					41,605	44,353	6.60%							44,353
3340					22,004	35,791	62.66%				1,062	13,020	1,125.85%	48,811
3341T					131		-100.00%							
					636,373	736,542	15.74%	34,706	38,283	10.25%	22,192	83,999	278.52%	858,804
3410					28,736	36,473	26.93%							36,473
3410RC					3,824	4,557	19.17%							4,557
3420					618,094	790,718	28.34%	50,895	60,931	19.72%	38,394	121,861	217.39%	973,511
3420RC					68,628	85,247	24.22%	6,150	6,991	13.68%	4,695	10,872	131.58%	103,109
3421					1,075,932	1,228,770	14.21%	33,930	40,620	19.72%	10,715	60,931	468.67%	1,330,321
3421RC					83,830	88,878	6.02%	1,869	2,065	10.49%	686	2,900	322.67%	93,844
3422					125,005	142,172	13.73%							142,172
3422RC					10,660	11,364	6.60%							11,364
3440					33,930	91,085	168.45%				1,786	27,419	1,435.40%	118,503
3440RC					8,581	16,356	90.60%				322	3,733	1,059.78%	20,089
					2,055,220	2,495,619	21.43%	92,843	110,607	19.13%	56,597	227,716	302.34%	2,833,942
3510					2,400	1,163	-51.56%	224	100	-55.33%				1,263
3520					43,068	21,747	-49.51%	3,859	1,783	-53.79%	2,946	2,773	-5.86%	26,303
3521					53,226	22,673	-57.40%	1,173	527	-55.09%	628	740	17.75%	23,940
3521T					873	572	-34.53%	3,173	906	-71.47%		5,940		7,417
3522					6,690	2,899	-56.66%							2,899
3540					5,385	4,172	-22.52%				202	952	371.45%	5,125
3541T					111		-100.00%							
					111,752	53,225	-52.37%	8,429	3,316	-60.66%	3,776	10,406	175.54%	66,947
3610					1,990	2,479	24.54%	186	213	14.84%				2,692
3620					35,715	46,263	29.54%	3,200	3,802	18.81%	2,443	5,913	142.02%	55,979
3621					44,138	48,339	9.52%	973	1,123	15.47%	521	1,577	202.74%	51,040
3621T					862	1,464	69.88%	2,836	2,250	-20.64%		12,118		15,832
3622					5,547	6,181	11.41%							6,181

DISTRICT OFFICE

2022-23 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
	2022	2023	2022	2023	Budget	Budget		Budget	Budget		Budget	Budget		2022-23
3640 WC - Educational Administrators					4,466	8,996	101.44%				168	2,030	1,112.08%	11,026
3641T WC-Oth Acad Emp - Non Instr Temp					92		-100.00%							
3600 - Subtotal					92,810	113,721	22.53%	7,194	7,389	2.71%	3,132	21,639	590.95%	142,749
3710 DefBen-Acad Inst & Instrl Aides(Dir)								1,346	540	-59.91%				540
3721 DefBen - Clls Emp											595		-100.00%	
3721T DefBen - Clls Emp Temp					2,294	2,646	15.34%	9,546	4,890	-48.78%		32,077		39,613
3700 - Subtotal					2,294	2,646	15.34%	10,892	5,429	-50.15%	595	32,077	5,292.87%	40,152
3910 OTHBEN-Acad Inst & Instrl Aides(Dir)					1,045	1,176	12.50%							1,176
3920 OTHBEN-Clls Mgt(Non-Educ Admin)					18,895	21,089	11.61%	1,862	1,960	5.26%	1,405	3,920	179.07%	26,969
3921 OTHBEN - Clls Emp					36,058	45,793	27.00%	944	1,043	10.49%	347	1,465	322.68%	48,301
3922 OTHBEN - Conf Emp - Non Mgt					4,564	4,574	0.21%							4,574
3940 OTHBEN - Educational Administrators					1,241	2,886	132.46%				65	882	1,250.00%	3,768
3999 Benefit Suspense					-66,938	20,573	-130.73%	-3,002		-100.00%	-1,046		-100.00%	20,573
3900 - Subtotal					-5,133	96,900	-1,972.03%	-196	3,003	-1,636.00%	771	6,268	713.21%	105,361
3000 - Total					4,926,894	6,096,397	23.74%	247,599	285,230	15.20%	153,720	607,119	294.95%	6,988,746
4211 Non-Library/Magazines/Bks/Prdcls					20,100	17,100	-14.93%							17,100
4200 - Subtotal					20,100	17,100	-14.93%							17,100
4310 Inst Supplies & Materials					1,750	1,900	8.57%	48,438	110,145	127.39%	3,150	248,876	7,800.83%	360,922
4312 All Computer Software					750	1,250	66.67%							1,250
4313 Non-Inst Supplies & Materials					130,800	101,450	-22.44%	6,450	19,605	203.96%	6,293	273,565	4,246.97%	394,620
4321 Fuel - Lubricants					5,500	5,500								5,500
4300 - Subtotal					138,800	110,100	-20.68%	54,888	129,751	136.39%	9,443	522,441	5,432.44%	762,292
4000 - Total					158,900	127,200	-19.95%	54,888	129,751	136.39%	9,443	522,441	5,432.44%	779,392
5118 Cont Security Services					3,500	3,500								3,500
5119 Oth Non-Inst Consulting Services					2,326,970	2,125,540	-8.66%	50,000	68,000	36.00%	1,562,279	57,864,744	3,603.87%	60,058,284
5150 Cont Instruction					105,000	105,000		360,000	828,936	130.26%	301,750		-100.00%	933,936
5159 Oth Instructional Consulting Servs								71,761	49,136	-31.53%	1,750		-100.00%	49,136
5100 - Subtotal					2,435,470	2,234,040	-8.27%	481,761	946,072	96.38%	1,865,779	57,864,744	3,001.37%	61,044,856
5209 Non-Employee Travel					3,350	3,350		5,000	5,000		6,000	1,000	-83.33%	9,350
5212 Student Travel								4,500	2,500	-44.44%				2,500
5220 Employee Travel					382,153	461,050	20.65%	39,811	32,000	-19.62%	32,364	269,270	732.02%	762,320
5220DT Employee Travel DO						500							500	
5221 (Local) Online Training/Webinar					101,500	70,650	-30.39%					5,000		75,650
5230 Food/Meetings					21,944	28,350	29.19%	18,500	15,000	-18.92%	10,570	111,454	954.44%	154,804
5200 - Subtotal					508,947	563,900	10.80%	67,811	54,500	-19.63%	48,934	386,724	690.30%	1,005,124
5300 Institutional Dues/Memberships					233,257	224,430	-3.78%	4,000	2,533	-36.66%	2,000	92,356	4,517.82%	319,320
5310 Consortium Dues/Memberships						7,000							7,000	
5300 - Subtotal					233,257	231,430	-0.78%	4,000	2,533	-36.66%	2,000	92,356	4,517.82%	326,320
5400 Comprehensive/Liab/Prpty/Auto Ins					900,000	1,010,000	12.22%							1,010,000
5406 Student Insurance					190,000	190,000								190,000
5407 Insurance Deductibles					12,500	5,000	-60.00%							5,000
5400 - Subtotal					1,102,500	1,205,000	9.30%							1,205,000
5530 Light - Electricity					175,000	134,838	-22.95%							134,838
5540 Water - Sanitation					8,500	9,000	5.88%							9,000
5550 Disposal Services					4,500	4,500								4,500
5560 Hazardous Waste Disposal					4,250	5,000	17.65%							5,000
5570 Pest Control					1,000	2,500	150.00%							2,500
5581 Telephone Services					17,000	20,000	17.65%	1,000	1,500	50.00%				21,500
5583 Data Communication Services					202,770	228,655	12.77%							228,655
5590 Other Utilities					567	11,700	1,963.49%							11,700
5500 - Subtotal					413,587	416,193	0.63%	1,000	1,500	50.00%				417,693
5602 Short Term Rental-Veh & Equip								1,000	1,000					1,000
5603 Rental of Facilities								27,500	15,000	-45.45%				95,000
5608 Oper/Lease Cntrcts-ie Cars-Copiers					10,000		-100.00%							
5650 Software Licensing/Maintenance Svcs					2,039,638	2,242,735	9.96%	7,500	13,500	80.00%	4,500	250,000	5,455.56%	2,506,235
5651 Internet Access					500	500								500
5652 IT Cloud Services					1,711,532	1,935,773	13.10%							1,935,773
5671 Equip Maint Agreements					3,500	4,500	28.57%	2,000	2,000					6,500
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					60,000	60,000								60,000
5684 Vehicle Repairs & Maintenance					4,000	8,000	100.00%							8,000
5685 Computer Hardware Maint Agreements					301,380	342,309	13.58%							342,309
5686 Oth Equipment Maint Agreements					65,500	76,650	17.02%							76,650
5690 Other Maintenance/Repairs						1,000								1,000
5691 Other Maintenance Contracts					9,600	9,600								9,600

DISTRICT OFFICE

2022-23 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
	2022	2023	2022	2023	Budget	Budget		Budget	Budget		Budget	Budget		2022-23
5600 - Subtotal					4,215,650	4,691,067	11.28%	38,000	31,500	-17.11%	4,500	330,000	7,233.33%	5,052,567
5700 Annual Fiscal Audit					128,550	132,000	2.68%							132,000
5720 Trustee Election					175,000	150,000	-14.29%							150,000
5731 Attorney Fees - Oth					250,500	250,500								250,500
5790 Other Professional Fees					675	700	3.70%							9,700
5700 - Subtotal					554,725	533,200	-3.88%	5,000	5,000	0.00%	4,000	4,000	0.00%	542,200
5810 Fingerprinting Services					55,000	60,000	9.09%							60,000
5813 Physical Examinations/Tests					20,000	46,000	130.00%							46,000
5820 Postage/Express Overnight Svcs					50,200	51,900	3.39%	2,083	11,500	452.06%	1,750		-100.00%	63,400
5830 Bank Charges					185,000	185,000		100		-100.00%				185,000
5831 Credit Card Expense					21,900	2,000	-90.87%	3,300	3,500	6.06%				5,500
5860 General Advertising Services					127,470	130,500	2.38%	20,620	25,905	25.63%	82,856		-100.00%	156,405
5861 Printing/Duplicating Service					10,000	9,800	-2.00%	15,500	8,500	-45.16%	1,750		-100.00%	18,300
5862 Sponsorships								6,500	1,000	-84.62%				1,000
5880 Taxes - Licenses & Permits					38,600	40,750	5.57%							40,750
5890 Other Services & Expenses					796,875	805,800	1.12%	12,000	10,000	-16.67%	500	9,370	1,773.96%	825,170
5899 Contingencies Account - Budget Only														111,050
5800 - Subtotal					1,305,045	1,331,750	2.05%	60,103	79,271	31.89%	86,856	101,554	16.92%	1,512,576
5911 Indirect Cost(Reimbursement)					-295,000		-100.00%		11,430			40,000		51,430
5912 Out - Indirect Cost(Expense)											198,163	28,103	-85.82%	28,103
5900 - Subtotal					-295,000		-100.00%		11,430		198,163	68,103	-65.63%	79,533
5000 - Total					10,474,181	11,206,580	6.99%	657,675	1,131,807	72.09%	2,210,231	58,847,482	2,562.50%	71,185,869
6120 Site Improvement					30,000	30,000								30,000
6100 - Subtotal					30,000	30,000	0.00%							30,000
6412 Computer/Technology Equipment					172,100	146,700	-14.76%	21,500	16,000	-25.58%		194,247		356,947
6412FA Computer/Tech Equipment					664,000	940,000	41.57%	20,000	15,000	-25.00%				955,000
6414 Furniture					66,000	13,800	-79.09%	15,000	15,000		1,700		-100.00%	28,800
6419 Other Equipment					20,000	10,000	-50.00%					14,500		24,500
6419FA Other Equipment					5,000		-100.00%							
6424 Furniture												4,126		4,126
6400 - Subtotal					927,100	1,110,500	19.78%	56,500	46,000	-18.58%	1,700	212,873	12,421.92%	1,369,373
6000 - Total					957,100	1,140,500	19.16%	56,500	46,000	-18.58%	1,700	212,873	12,421.92%	1,399,373
7110 Debt Reduction					1,255,000	1,321,412	5.29%							1,321,412
7111 Debt Interest & Other Charges					4,474,746	4,474,746	0.00%							4,474,746
7100 - Subtotal					5,729,746	5,796,158	1.16%							5,796,158
7201 Intrafund Transfers Out						377,462								377,462
7205 Intrafund Transfers In					-29,983,005	-41,238,009	37.54%							-41,238,009
7200 - Subtotal					-29,983,005	-40,860,547	36.28%							-40,860,547
7312 Interfund Transfers - Out					12,459,363	13,663,724	9.67%							13,663,724
7300 - Subtotal					12,459,363	13,663,724	9.67%							13,663,724
7910 Unrestricted					52,595,573	43,595,182	-17.11%	296,073	259,816	-12.25%	30,106	20,856	-30.73%	43,875,854
7900 - Subtotal					52,595,573	43,595,182	-17.11%	296,073	259,816	-12.25%	30,106	20,856	-30.73%	43,875,854
7000 - Total					40,801,677	22,194,517	-45.60%	296,073	259,816	-12.25%	30,106	20,856	-30.73%	22,475,189
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					67,680,954	54,057,090	-20.13%	2,041,547	2,545,743	24.70%	2,720,419	62,285,674	2,189.56%	118,888,506

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Associated Student Body Funds**

		Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	Adopted Budget 2022-23	Difference	% Difference
8884AA	Student Cards	258,500	200,000	6,000	4,000	210,000	(48,500)	-18.76%
8884AB	Student Representation Fee	8,000					(8,000)	-100.00%
INCOME - Total		266,500	200,000	6,000	4,000	210,000	(56,500)	
2110	Clss Mgt(NonEd)	17,418	23,191			23,191	5,773	33.14%
2392	Non-Inst Students	40,000	20,000			20,000	(20,000)	-50.00%
2997	Classified Step Increase Budget	523					(523)	-100.00%
2999	Salary Budget Control							
2000 - Total		57,941	43,191			43,191	(14,750)	
3220	PERS - Clss Mgt Non-Educational Adm	3,991	5,884			5,884	1,893	47.44%
3320	OASDHI - Clss Mgt Non-Ed Admin	1,332	1,774			1,774	442	33.14%
3420	H&W - Clss Mgt(Non-Educ Admin)	4,464	5,078			5,078	613	13.73%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	341	455			455	113	33.14%
3520	SUI-Clss Mgt Non-Educational Admin	214	116			116	(98)	-45.87%
3620	WC - Clss Mgt Non-Educational Admin	178	247			247	70	39.15%
3621T	WC - Clss Emp Temp	408	204			204	(204)	-50.00%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	163	163			163		
3999	Benefit Suspense	182					(182)	-100.00%
3000 - Total		11,274	13,920			13,920	2,647	
4313	Non-Inst Supplies & Materials	50,000	23,275	3,000	3,000	29,275	(20,725)	-41.45%
4321	Fuel - Lubricants		300			300	300	
4510	CoGS Food	2,000	2,000			2,000		
4000 - Total		52,000	25,575	3,000	3,000	31,575	(20,425)	
5151	Guest Lecturers/Performers	60,000	40,000			40,000	(20,000)	-33.33%
5159	Oth Instructional Consulting Servs	2,000	2,000			2,000		
5212	Student Travel	10,000	8,000	1,500		9,500	(500)	-5.00%
5220	Employee Travel	8,000	5,000			5,000	(3,000)	-37.50%
5230	Food/Meetings	21,500	20,000	1,500	1,000	22,500	1,000	4.65%
5300	Institutional Dues/Memberships	2,000	2,000			2,000		
5602	Short Term Rental-Veh & Equip	3,000	3,000			3,000		
5604	Film Rentals	4,000	3,000			3,000	(1,000)	-25.00%
5650	Software Licensing/Maintenance Svcs	2,000	3,000			3,000	1,000	50.00%
5651	Internet Access		1,000			1,000	1,000	
5684	Vehicle Repairs & Maintenance	5,000	6,000			6,000	1,000	20.00%
5690	Other Maintenance/Repairs	2,000					(2,000)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Associated Student Body Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	Adopted Budget 2022-23	Difference	% Difference
5831 Credit Card Expense	500	500			500		
5860 General Advertising Services	3,000	2,000			2,000	(1,000)	-33.33%
5861 Printing/Duplicating Service	6,000	6,000			6,000		
5890 Other Services & Expenses	10,000	8,000			8,000	(2,000)	-20.00%
5000 - Total	139,000	109,500	3,000	1,000	113,500	(25,500)	
6412 Computer/Technology Equipment	6,285	7,813			7,813	1,528	24.31%
6000 - Total	6,285	7,813			7,813	1,528	
EXPENDITURES - Total	266,500	200,000	6,000	4,000	210,000	(56,500)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Student Representation Fee Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	Adopted Budget 2022-23	Difference	% Difference
8884AB Student Representation Fee	73,754	14,000			14,000	(59,754)	-81.02%
8989AB Carry Over Funds - Budget Only	30,000		37,792		37,792	7,792	25.97%
INCOME - Total	103,754	14,000	37,792		51,792	(51,962)	
2392 Non-Inst Students	10,000	6,000			6,000	(4,000)	-40.00%
2000 - Total	10,000	6,000			6,000	(4,000)	
3621T WC - Clss Emp Temp	102	61			61	(41)	-40.00%
3000 - Total	102	61			61	(41)	
4313 Non-Inst Supplies & Materials	2,467	989			989	(1,478)	-59.92%
4000 - Total	2,467	989			989	(1,478)	
5212 Student Travel	16,000	4,000	10,000		14,000	(2,000)	-12.50%
5220 Employee Travel	7,000	1,500	3,000		4,500	(2,500)	-35.71%
5230 Food/Meetings	2,000	300			300	(1,700)	-85.00%
5300 Institutional Dues/Memberships		150			150	150	
5860 General Advertising Services	238					(238)	-100.00%
5861 Printing/Duplicating Service	1,000	1,000			1,000		
5899 Contigencies Account - Budget Only	61,947		24,792		24,792	(37,155)	-59.98%
5000 - Total	88,185	6,950	37,792		44,742	(43,443)	
6412 Computer/Technology Equipment	3,000					(3,000)	-100.00%
6000 - Total	3,000					(3,000)	
EXPENDITURES - Total	103,754	14,000	37,792		51,792	(51,962)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Student Center Funds**

		Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	Adopted Budget 2022-23	Difference	% Difference
8883AA	Student Center	163,000	113,000		50,000	163,000		
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only	65,000					(65,000)	-100.00%
INCOME - Total		228,000	113,000		50,000	163,000	(65,000)	
2110	Clss Mgt(NonEd)	52,255	69,574			69,574	17,319	33.14%
2392	Non-Inst Students	75,000			10,000	10,000	(65,000)	-86.67%
2997	Classified Step Increase Budget	1,568					(1,568)	-100.00%
2999	Salary Budget Control							
2000 - Total		128,822	69,574		10,000	79,574	(49,249)	
3220	PERS - Clss Mgt Non-Educational Adm	11,972	17,651			17,651	5,679	47.44%
3320	OASDHI - Clss Mgt Non-Ed Admin	3,997	5,322			5,322	1,325	33.14%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,393	15,233			15,233	1,839	13.73%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,024	1,364			1,364	339	33.14%
3520	SUI-Clss Mgt Non-Educational Admin	643	348			348	(295)	-45.88%
3620	WC - Clss Mgt Non-Educational Admin	533	742			742	209	39.15%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp	748			107	107	(641)	-85.74%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	490	490			490		
3999	Benefit Suspense	545					(545)	-100.00%
3000 - Total		33,345	41,149		107	41,256	7,911	
4313	Non-Inst Supplies & Materials	18,417	2,277		20,483	22,760	4,343	23.58%
4510	CoGS Food	2,000					(2,000)	-100.00%
4000 - Total		20,417	2,277		20,483	22,760	2,343	
5151	Guest Lecturers/Performers	1,000					(1,000)	-100.00%
5230	Food/Meetings							
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip	500					(500)	-100.00%
5650	Software Licensing/Maintenance Svcs	1,000			1,000	1,000		
5681	Grounds Maintenance							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance	1,500					(1,500)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Student Center Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	Adopted Budget 2022-23	Difference	% Difference
5690 Other Maintenance/Repairs	6,700			7,000	7,000	300	4.48%
5861 Printing/Duplicating Service	2,000					(2,000)	-100.00%
5890 Other Services & Expenses	1,470			2,470	2,470	1,000	68.03%
5899 Contingencies Account - Budget Only	6,945			8,941	8,941	1,995	28.73%
5000 - Total	21,115			19,411	19,411	(1,705)	
6210C Buildings Construction - C	18,000					(18,000)	-100.00%
6412 Computer/Technology Equipment	6,300					(6,300)	-100.00%
6412FA Computer/Tech Equipment							
6414 Furniture							
6419FA Other Equipment							
6000 - Total	24,300					(24,300)	
EXPENDITURES - Total	228,000	113,000		50,000	163,000	(65,000)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Student Financial Aid Fund**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8122AA	Federal Work Study	1,148,402	1,059,444	(88,958)	-7.75%
8150AA	Student Financial Aid	43,825,950		(43,825,950)	-100.00%
8151AA	PELL	3,500,000	10,000,000	6,500,000	185.71%
8152AA	SEOG	1,062,170	1,149,884	87,714	8.26%
8153AA	HEERF/COVID Relief	35,785,248	3,643,030	(32,142,219)	-89.82%
8155AB	Federal Direct Loans	3,375,000	3,000,000	(375,000)	-11.11%
8616AA	CAL Grant	5,197,636	5,638,169	440,533	8.48%
8629AA	Other General Categorical Programs	233,668		(233,668)	-100.00%
8629AI	AB19		999,824	999,824	
8629AJ	CA Completion	4,180,943	4,945,561	764,618	18.29%
8629AK	Other State Financial Aid	2,978,055	1,089,029	(1,889,026)	-63.43%
8629PY	Other General Categorical Program PY	556,487		(556,487)	-100.00%
8823AA	Specific Contributions/Gifts	1,880		(1,880)	-100.00%
8839AA	Other Contracts		1,000	1,000	
8839AB	Outside Scholarships	6,200	10,593	4,393	70.85%
8989AB	Carry Over Funds - Budget Only	6,833	18,741	11,908	174.27%
INCOME - Total		101,858,472	31,555,274	(70,303,198)	
2191	Clss Non-Instr Emp Reg Salary Sched	70,345	75,967	5,622	7.99%
2392	Non-Inst Students	1,138,071	1,053,341	(84,731)	-7.45%
2997	Classified Step Increase Budget	1,051		(1,051)	-100.00%
2999	Salary Budget Control		24,850	24,850	
2000 - Total		1,209,467	1,154,158	(55,309)	
3221	PERS - Clss Emp	16,162	19,273	3,110	19.25%
3321	OASDHI - Clss Emp	5,381	5,811	430	7.99%
3421	H&W - Clss Emp	24,388	27,744	3,356	13.76%
3421RC	OPEB ARC-Clss Emp	1,379	1,489	110	7.99%
3521	SUI - Clss Emp	865	380	(485)	-56.10%
3621	WC - Clss Emp	718	810	92	12.86%
3621T	WC - Clss Emp Temp	10,331	6,103	(4,227)	-40.92%
3921	OTHBEN - Clss Emp	696	752	56	7.99%
3999	Benefit Suspense	230		(230)	-100.00%
3000 - Total		60,150	62,362	2,211	
4313	Non-Inst Supplies & Materials		10,000	10,000	
4000 - Total			10,000	10,000	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Student Financial Aid Fund**

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
5151 Guest Lecturers/Performers	1,177	5,000	3,823	324.95%
5230 Food/Meetings		10,000	10,000	
5899 Contingencies Account - Budget Only	27,235,045		(27,235,045)	-100.00%
5000 - Total	27,236,222	15,000	(27,221,222)	
7501 Student Fin Aid (Excludes Salaries)	16,376,964	10,495,367	(5,881,597)	-35.91%
7501AA Cal Grant B-Financial Aid	5,088,386	5,593,169	504,783	9.92%
7501AB Cal Grant C-Financial Aid	109,250	45,000	(64,250)	-58.81%
7501AE Federal SEOG-Financial Aid	1,062,170	1,149,884	87,714	8.26%
7501AF Federal PELL Grant	47,325,950	10,000,000	(37,325,950)	-78.87%
7501AI Federal Direct Loans	3,375,000	3,000,000	(375,000)	-11.11%
7502 Scholarships		14,928	14,928	
7602 Oth Student Aide (Non-cash)	14,913	15,406	493	3.31%
7000 - Total	73,352,633	30,313,754	(43,038,879)	
EXPENDITURES - Total	101,858,472	31,555,274	(70,303,198)	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Enterprise Funds**

		Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	District 2022-23	Adopted Budget 2022-23	Difference	% Difference
8840AA	Sales and Commissions	392,400			352,400		352,400	(40,000)	-10.19%
8844IC	Food Services Internal Charges	120,000	100,000		20,000		120,000		
8844RA	Food Court	2,034,445	2,124,726				2,124,726	90,282	4.44%
8844RK	Special Events/Catering	400,000	534,064				534,064	134,064	33.52%
8844RL	Food Service Concessions	75,000	50,000				50,000	(25,000)	-33.33%
8844RM	Non-carbonated Vending	20,000	10,000				10,000	(10,000)	-50.00%
8844RN	Carbonated Vending	30,000	30,000				30,000		
8895AB	Other	5,000			5,000		5,000		
8895AC	Overage - Shortage	25			25		25		
INCOME - Total		3,076,870	2,848,790		377,425		3,226,215	149,346	
2110	Clss Mgt(NonEd)	172,654	191,241				191,241	18,587	10.77%
2191	Clss Non-Instr Emp Reg Salary Sched	300,229	391,355			13,325	404,680	104,451	34.79%
2311	Admin Non-Instr Prof Expt		100,000				100,000	100,000	
2393	Class Non-Instr Overtime	15,000	80,000				80,000	65,000	433.33%
2394	Non-Admin Non-Instr Prof Expt	155,760						(155,760)	-100.00%
2997	Classified Step Increase Budget	13,574						(13,574)	-100.00%
2999	Salary Budget Control	327,831	239,362				239,362	(88,469)	-26.99%
2000 - Total		985,048	1,001,959			13,325	1,015,284	30,236	
3220	PERS - Clss Mgt Non-Educational Adm	39,555	48,518				48,518	8,963	22.66%
3221	PERS - Clss Emp	66,142	93,891			3,381	97,271	31,129	47.06%
3320	OASDHI - Clss Mgt Non-Educ Admin	13,208	14,630				14,630	1,422	10.77%
3321	OASDHI - Clss Emp	22,253	28,312			1,019	29,331	7,078	31.81%
3321T	OASDHI - Clss Emp Temp	3,406	7,570				7,570	4,164	122.25%
3420	H&W - Clss Mgt(Non-Educ Admin)	35,716	40,621				40,621	4,905	13.73%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	3,384	3,748				3,748	364	10.77%
3421	H&W - Clss Emp	159,827	182,793			5,078	187,870	28,043	17.55%
3421RC	OPEB ARC-Clss Emp	5,659	6,616			261	6,877	1,219	21.54%
3520	SUI-Clss Mgt Non-Educational Admin	2,124	956				956	(1,167)	-54.97%
3521	SUI - Clss Emp	3,693	1,850			67	1,917	(1,776)	-48.09%
3521T	SUI - Clss Emp Temp	2,100	900				900	(1,200)	-57.15%
3620	WC - Clss Mgt Non-Educational Admin	1,761	2,039				2,039	278	15.76%
3621	WC - Clss Emp	3,062	3,945			142	4,087	1,025	33.46%
3621T	WC - Clss Emp Temp	1,742	1,836				1,836	94	5.41%
3721	DefBen - Clss Emp	426						(426)	-100.00%
3721T	DefBen - Clss Emp Temp	5,763	2,700				2,700	(3,063)	-53.15%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,307	1,307				1,307		

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Enterprise Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	District 2022-23	Adopted Budget 2022-23	Difference	% Difference
3921 OTHBEN - Clss Emp	2,858	3,342			132	3,474	616	21.54%
3999 Benefit Suspense	4,693						(4,693)	-100.00%
3000 - Total	378,678	445,573			10,079	455,652	76,974	
4313 Non-Inst Supplies & Materials	8,525	2,500		8,025		10,525	2,000	23.46%
4321 Fuel - Lubricants	1,500	3,000				3,000	1,500	100.00%
4500 Cost of Goods Sold		20,000				20,000	20,000	
4510 CoGS Food	933,000	657,255		160,000		817,255	(115,745)	-12.41%
4520 CoGS Paper Goods	318,500	266,605		8,500		275,105	(43,395)	-13.62%
4530 CoGS Other	5,250	5,000		250		5,250		
4699 COGS - Other	10,000	10,000				10,000		
4000 - Total	1,276,775	964,360		176,775		1,141,135	(135,640)	
5108 Temp Employment Agency Services	185,025	103,650		185,025		288,675	103,650	56.02%
5119 Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5230 Food/Meetings	592	1,000				1,000	408	68.89%
5300 Institutional Dues/Memberships	500	500				500		
5501 Laundry Service	38,755	67,005		7,750		74,755	36,000	92.89%
5602 Short Term Rental-Veh & Equip	18,250	18,000		250		18,250		
5650 Software Licensing/Maintenance Svcs	34,892	58,260				58,260	23,369	66.97%
5684 Vehicle Repairs & Maintenance	3,000	3,000				3,000		
5690 Other Maintenance/Repairs	18,550	50,000		1,550		51,550	33,000	177.90%
5830 Bank Charges	1,675			1,675		1,675		
5831 Credit Card Expense	31,800	25,000		1,800		26,800	(5,000)	-15.72%
5861 Printing/Duplicating Service	500	1,500				1,500	1,000	200.00%
5880 Taxes - Licenses & Permits	2,850	2,500		350		2,850		
5890 Other Services & Expenses	10,750	10,000		750		10,750		
5899 Contingencies Account - Budget Only	40,229	15,080		500		15,580	(24,650)	-61.27%
5000 - Total	388,368	355,494		200,650		556,144	167,776	
6419 Other Equipment	23,000	58,000				58,000	35,000	152.17%
6419FA Other Equipment	25,000						(25,000)	-100.00%
6000 - Total	48,000	58,000				58,000	10,000	
EXPENDITURES - Total	3,076,870	2,825,386		377,425	23,404	3,226,215	149,346	
Ending Balance	0	23,404	0	0	(23,404)	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Capital Outlay Funds**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8981AA	Interfund Transfers - In	671,790	4,500,000	3,828,210	569.85%
8989AB	Carry Over Funds - Budget Only	1,934,133	7,807,186	5,873,053	303.65%
INCOME - Total		2,605,923	12,307,186	9,701,263	
5119	Oth Non-Inst Consulting Services	11,000	41,000	30,000	272.73%
5691	Other Maintenance Contracts		200,000	200,000	
5860	General Advertising Services	3,000	508	(2,492)	-83.07%
5861	Printing/Duplicating Service	8,500	1,000	(7,500)	-88.24%
5899	Contigencies Account - Budget Only	179,500	179,500		
5000 - Total		202,000	422,008	220,008	
6120	Site Improvement		400,000	400,000	
6210C	Buildings Construction - C	1,083,280	6,792,356	5,709,076	527.02%
6211	Buildings Architect	9,419	102,496	93,077	988.19%
6214	Buildings - Testing & Inspection		17,000	17,000	
6419	Other Equipment	62,166		(62,166)	-100.00%
6000 - Total		1,154,865	7,311,853	6,156,988	
7910	Unrestricted	1,249,058	4,573,326	3,324,267	266.14%
7000 - Total		1,249,058	4,573,326	3,324,267	
EXPENDITURES - Total		2,605,923	12,307,186	9,701,263	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure G (SRID) Construction Funds**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8860AA	Interest and Investment Income	89,749		(89,749)	-100.00%
8989AB	Carry Over Funds - Budget Only	3,288,104	3,108,146	(179,958)	-5.47%
INCOME - Total		3,377,853	3,108,146	(269,707)	
2110	Clss Mgt(NonEd)	127,098	159,087	31,989	25.17%
2191	Clss Non-Instr Emp Reg Salary Sched	30,616	28,187	(2,429)	-7.93%
2999	Salary Budget Control				
2000 - Total		157,715	187,274	29,560	
3220	PERS - Clss Mgt Non-Educational Adm	29,118	40,360	11,242	38.61%
3221	PERS - Clss Emp	7,014	7,151	137	1.95%
3320	OASDHI - Clss Mgt Non-Ed Admin	9,231	12,170	2,939	31.83%
3321	OASDHI - Clss Emp	2,342	2,156	(186)	-7.93%
3420	H&W - Clss Mgt(Non-Educ Admin)	17,858	24,372	6,515	36.48%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	2,491	3,118	627	25.17%
3421	H&W - Clss Emp	7,143	8,124	981	13.73%
3421RC	OPEB ARC-Clss Emp	600	552	(48)	-7.93%
3520	SUI-Clss Mgt Non-Educational Admin	1,563	795	(768)	-49.12%
3521	SUI - Clss Emp	377	141	(236)	-62.58%
3620	WC - Clss Mgt Non-Educational Admin	1,296	1,696	399	30.81%
3621	WC - Clss Emp	312	300	(12)	-3.78%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	653	1,504	851	130.19%
3921	OTHBEN - Clss Emp	261	279	18	6.77%
3000 - Total		80,261	102,721	22,459	
4313	Non-Inst Supplies & Materials	18	18		
4000 - Total		18	18		
5119	Oth Non-Inst Consulting Services	632,348	1,025,000	392,652	62.09%
5220	Employee Travel	488	488		
5230	Food/Meetings	10	20	10	100.00%
5300	Institutional Dues/Memberships	32	32		
5650	Software Licensing/Maintenance Svcs	260	260		
5651	Internet Access		60	60	
5686	Oth Equipment Maint Agreements	36	36		
5860	General Advertising Services	180	180		
5861	Printing/Duplicating Service	30	30		
5890	Other Services & Expenses		150	150	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure G (SRID) Construction Funds**

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
5899 Contingencies Account - Budget Only				
5000 - Total	633,384	1,026,256	392,872	
6210C Buildings Construction - C	2,412,564	1,606,599	(805,965)	-33.41%
6211 Buildings Architect		22,500	22,500	
6414 Furniture	16,443	14,616	(1,827)	-11.11%
6414FA Furniture	35,831	132,322	96,491	269.30%
6419 Other Equipment	41,637	15,840	(25,797)	-61.96%
6000 - Total	2,506,475	1,791,877	(714,598)	
EXPENDITURES - Total	3,377,853	3,108,146	(269,707)	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 SRID (Measure G) Debt Service Fund**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	87,295		(87,295)	-100.00%
8811AA	Tax Allocation Secured Roll	11,990,843		(11,990,843)	-100.00%
8812AA	Tax Allocation Supplemental Roll	187,709		(187,709)	-100.00%
8813AA	Tax Allocation Unsecured Roll	1,440,641		(1,440,641)	-100.00%
8819AA	Specific Taxes	8,708		(8,708)	-100.00%
8860AA	Interest and Investment Income	247,536		(247,536)	-100.00%
8989AB	Carry Over Funds - Budget Only	16,697,432	2,920,720	(13,776,712)	-82.51%
INCOME - Total		30,660,164	2,920,720	(27,739,444)	
5830	Bank Charges	3,500	2,057	(1,443)	-41.23%
5890	Other Services & Expenses	31,500		(31,500)	-100.00%
5000 - Total		35,000	2,057	(32,943)	
7110	Debt Reduction	12,050,000	1,270,000	(10,780,000)	-89.46%
7111	Debt Interest & Other Charges	1,877,732	1,648,663	(229,069)	-12.20%
7910	Unrestricted	16,697,432		(16,697,432)	-100.00%
7000 - Total		30,625,164	2,918,663	(27,706,501)	
EXPENDITURES - Total		30,660,164	2,920,720	(27,739,444)	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure J Construction Funds**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8860AA	Interest and Investment Income	539,195	1,752,315	1,213,120	224.99%
8989AB	Carry Over Funds - Budget Only	315,758,138	174,868,502	(140,889,636)	-44.62%
INCOME - Total		316,297,333	176,620,816	(139,676,517)	
2110	Clss Mgt(NonEd)	508,393	636,348	127,955	25.17%
2191	Clss Non-Instr Emp Reg Salary Sched	122,465	112,750	(9,715)	-7.93%
2997	Classified Step Increase Budget	36,246		(36,246)	-100.00%
2999	Salary Budget Control		418,442	418,442	
2000 - Total		667,104	1,167,540	500,435	
3220	PERS - Clss Mgt Non-Educational Adm	116,473	161,441	44,969	38.61%
3221	PERS - Clss Emp	28,057	28,605	548	1.95%
3320	OASDHI - Clss Mgt Non-Ed Admin	36,926	48,681	11,755	31.83%
3321	OASDHI - Clss Emp	9,369	8,625	(743)	-7.93%
3420	H&W - Clss Mgt(Non-Educ Admin)	71,431	97,489	26,058	36.48%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	9,965	12,472	2,508	25.17%
3421	H&W - Clss Emp	28,572	32,496	3,924	13.73%
3421RC	OPEB ARC-Clss Emp	2,400	2,210	(190)	-7.93%
3520	SUI-Clss Mgt Non-Educational Admin	6,253	3,182	(3,071)	-49.12%
3521	SUI - Clss Emp	1,506	564	(943)	-62.57%
3620	WC - Clss Mgt Non-Educational Admin	5,186	6,783	1,598	30.81%
3621	WC - Clss Emp	1,249	1,202	(47)	-3.78%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	2,614	6,016	3,403	130.19%
3921	OTHBEN - Clss Emp	1,045	1,116	71	6.77%
3999	Benefit Suspense	(5,575)		5,575	-100.00%
3000 - Total		315,471	410,883	95,413	
4313	Non-Inst Supplies & Materials	1,782	1,782		
4000 - Total		1,782	1,782		
5119	Oth Non-Inst Consulting Services	29,708,559	9,174,519	(20,534,040)	-69.12%
5220	Employee Travel	26,409	48,312	21,903	82.94%
5230	Food/Meetings	990	1,980	990	100.00%
5300	Institutional Dues/Memberships	3,168	3,168		
5603	Rental of Facilities		100,000	100,000	
5640	Lease Relocatables	936,819		(936,819)	-100.00%
5650	Software Licensing/Maintenance Svcs	25,740	28,897	3,157	12.27%
5651	Internet Access		5,940	5,940	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure J Construction Funds**

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
5686 Oth Equipment Maint Agreements	3,564	3,564		
5860 General Advertising Services	54,670	39,295	(15,375)	-28.12%
5861 Printing/Duplicating Service	192,990	61,958	(131,032)	-67.90%
5890 Other Services & Expenses	841	14,850	14,009	1,665.76%
5000 - Total	30,953,750	9,482,483	(21,471,267)	
6210 Buildings Construction		68,104	68,104	
6210C Buildings Construction - C	256,497,351	154,307,071	(102,190,280)	-39.84%
6211 Buildings Architect	12,654,147	5,557,886	(7,096,261)	-56.08%
6214 Buildings - Testing & Inspection	6,018,072	3,028,325	(2,989,747)	-49.68%
6216 Bldg Cost of Purchase	68,401		(68,401)	-100.00%
6414 Furniture	141,160	14,254	(126,905)	-89.90%
6419 Other Equipment	1,141,952	814,178	(327,774)	-28.70%
6419FA Other Equipment	7,838,143	1,768,310	(6,069,833)	-77.44%
6000 - Total	284,359,226	165,558,128	(118,801,098)	
EXPENDITURES - Total	316,297,333	176,620,816	(139,676,517)	
Ending Balance	0			

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure J Debt Service Fund**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	20,664,243	24,740,210	4,075,967	19.72%
8860AA	Interest and Investment Income	271,657		(271,657)	-100.00%
8989AB	Carry Over Funds - Budget Only	23,141,613		(23,141,613)	-100.00%
INCOME - Total		44,077,513	24,740,210	(19,337,303)	
5830	Bank Charges	1,000	2,310	1,310	131.00%
5890	Other Services & Expenses	26,000		(26,000)	-100.00%
5000 - Total		27,000	2,310	(24,690)	
7110	Debt Reduction	16,700,000	21,300,000	4,600,000	27.54%
7111	Debt Interest & Other Charges	4,208,900	3,437,900	(771,000)	-18.32%
7910	Unrestricted	23,141,613		(23,141,613)	-100.00%
7000 - Total		44,050,513	24,737,900	(19,312,613)	
EXPENDITURES - Total		44,077,513	24,740,210	(19,337,303)	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Measure C Mammoth Construction Funds**

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8989AB Carry Over Funds - Budget Only	3,825,143	3,874,346	49,203	1.29%
INCOME - Total	3,825,143	3,874,346	49,203	
7910 Unrestricted	3,825,143	3,874,346	49,203	1.29%
7000 - Total	3,825,143	3,874,346	49,203	
EXPENDITURES - Total	3,825,143	3,874,346	49,203	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Mammoth Bonds Debt Service Fund**

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8819AA	Specific Taxes	1,260,405	1,346,625	86,220	6.84%
8860AA	Interest and Investment Income	22,000		(22,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	1,356,665		(1,356,665)	-100.00%
INCOME - Total		2,639,070	1,346,625	(1,292,445)	
5830	Bank Charges	2,299		(2,299)	-100.00%
5000 - Total		2,299		(2,299)	
7110	Debt Reduction	1,220,000	613,370	(606,630)	-49.72%
7111	Debt Interest & Other Charges	60,106	733,255	673,149	1,119.93%
7910	Unrestricted	1,356,665		(1,356,665)	-100.00%
7000 - Total		2,636,771	1,346,625	(1,290,146)	
EXPENDITURES - Total		2,639,070	1,346,625	(1,292,445)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2022-23 2016 Conversion of 2008 refunding and 2004 COP
Lease Payment Fund

		Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8860AA	Interest and Investment Income	125,000	125,000		
8981AA	Interfund Transfers - In	6,959,363	255,000	(6,704,363)	-96.34%
8989AB	Carry Over Funds - Budget Only	8,166,100	1,909,907	(6,256,193)	-76.61%
INCOME - Total		15,250,463	2,289,907	(12,960,556)	
5603	Rental of Facilities	2,287,600	2,285,100	(2,500)	-0.11%
5830	Bank Charges	3,500	4,807	1,307	37.34%
5890	Other Services & Expenses	6,704,363		(6,704,363)	-100.00%
5000 - Total		8,995,463	2,289,907	(6,705,556)	
7910	Unrestricted	6,255,000		(6,255,000)	-100.00%
7000 - Total		6,255,000		(6,255,000)	
EXPENDITURES - Total		15,250,463	2,289,907	(12,960,556)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2022-23 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8850AA Rentals & leases	2,292,600	2,285,100	(7,500)	-0.33%
INCOME - Total	2,292,600	2,285,100	(7,500)	
5830 Bank Charges	5,000		(5,000)	-100.00%
5000 - Total	5,000		(5,000)	
7110 Debt Reduction	1,350,000	1,415,000	65,000	4.81%
7111 Debt Interest & Other Charges	937,600	870,100	(67,500)	-7.20%
7000 - Total	2,287,600	2,285,100	(2,500)	
EXPENDITURES - Total	2,292,600	2,285,100	(7,500)	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2022-23 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8981AA Interfund Transfers - In	5,818,578	334,742	(5,483,837)	-94.25%
INCOME - Total	5,818,578	334,742	(5,483,837)	
5603 Rental of Facilities	318,578	334,742	16,163	5.07%
5890 Other Services & Expenses	5,500,000		(5,500,000)	-100.00%
5000 - Total	5,818,578	334,742	(5,483,837)	
EXPENDITURES - Total	5,818,578	334,742	(5,483,837)	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2022-23 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Adopted Budget 2021-22	Adopted Budget 2022-23	Difference	% Difference
8850AA Rentals & leases	320,578	335,402	14,823	4.62%
INCOME - Total	320,578	335,402	14,823	
5830 Bank Charges	2,000	660	(1,340)	-67.00%
5000 - Total	2,000	660	(1,340)	
7110 Debt Reduction	211,000	232,000	21,000	9.95%
7111 Debt Interest & Other Charges	107,578	102,742	(4,837)	-4.50%
7000 - Total	318,578	334,742	16,163	
EXPENDITURES - Total	320,578	335,402	14,823	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Child Development Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	District 2022-23	Adopted Budget 2022-23	Difference	% Difference
8120AA Higher Education Act	280,436	280,436				280,436		
8120PY Higher Education Act - Prior Yr Adj		201,866				201,866	201,866	
8190AB Other	493,723	407,311	78,100			485,411	(8,312)	-1.68%
8190PY Other Prior Year		145,365				145,365	145,365	
8621AA Child Development	2,546,037	1,474,200	1,135,293			2,609,493	63,456	2.49%
8621PY Child Development Prior Yr		674,271				674,271	674,271	
8694AB State Prior Year Carry Over	39,621	4,200	600			4,800	(34,821)	-87.89%
8989AB Carry Over Funds - Budget Only	22,077						(22,077)	-100.00%
INCOME - Total	3,381,895	3,187,650	1,213,993			4,401,643	1,019,748	
2110 Clss Mgt(NonEd)	370,670	250,368	162,783			413,151	42,482	11.46%
2191 Clss Non-Inst Emp Reg Salary Sched	1,265,467	881,183	410,265			1,291,448	25,981	2.05%
2392 Non-Inst Students	177,780	395,465	137,000			532,465	354,685	199.51%
2393 Class Non-Inst Overtime	422	12,000				12,000	11,578	2,746.43%
2399 Cls Oth - Temp			15,000			15,000	15,000	
2997 Classified Step Increase Budget	50,829						(50,829)	-100.00%
2999 Salary Budget Control								
2000 - Total	1,865,167	1,539,016	725,048			2,264,064	398,897	
3120 STRS - Clss Mgt Non-Educ Admin	33,864	14,193	31,092			45,284	11,421	33.72%
3121 STRS - Clss Emp	29,623	21,011	8,998			30,009	386	1.30%
3220 PERS - Clss Mgt Non-Educational Adm	36,188	44,667				44,667	8,479	23.43%
3221 PERS - Clss Emp	197,944	149,660	75,305			224,965	27,021	13.65%
3320 OASDHI - Clss Mgt Non-Educ Admin	19,301	14,546	2,360			16,907	(2,395)	-12.41%
3321 OASDHI - Clss Emp	80,701	49,346	24,345			73,691	(7,010)	-8.69%
3321T OASDHI - Clss Emp Temp	32	918	218			1,136	1,103	3,420.93%
3420 H&W - Clss Mgt(Non-Educ Admin)	89,289	60,931	40,620			101,551	12,262	13.73%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	7,265	4,907	3,191			8,098	833	11.46%
3421 H&W - Clss Emp	519,662	420,423	185,839			606,261	86,600	16.66%
3421RC OPEB ARC-Clss Emp	19,287	13,718	6,741			20,459	1,172	6.08%
3520 SUI-Clss Mgt Non-Educational Admin	4,559	1,252	814			2,066	(2,494)	-54.69%
3521 SUI - Clss Emp	15,565	4,404	2,049			6,453	(9,112)	-58.54%
3521T SUI - Clss Emp Temp	5	60	75			135	130	2,506.18%
3620 WC - Clss Mgt Non-Educational Admin	3,781	2,669	1,735			4,404	623	16.49%
3621 WC - Clss Emp	12,908	9,389	4,368			13,758	850	6.59%
3621T WC - Clss Emp Temp	1,818	4,156	1,620			5,776	3,959	217.79%
3721 DefBen - Clss Emp	7,969	4,502	1,312			5,813	(2,156)	-27.06%
3721T DefBen - Clss Emp Temp			405			405	405	
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		

**KERN COMMUNITY COLLEGE DISTRICT
2022-23 Child Development Funds**

	Adopted Budget 2021-22	Bakersfield 2022-23	Cerro Coso 2022-23	Porterville 2022-23	District 2022-23	Adopted Budget 2022-23	Difference	% Difference
3921 OTHBEN - Clss Emp	10,216	6,929	3,405			10,334	118	1.16%
3999 Benefit Suspense	13,451						(13,451)	-100.00%
3000 - Total	1,106,695	829,641	395,799			1,225,440	118,744	
4211 Non-Library/Magazines/Bks/Prdcls	5,000	10,000				10,000	5,000	100.00%
4310 Inst Supplies & Materials	59,051	135,000	1,958			136,958	77,906	131.93%
4312 All Computer Software	2,200	3,500				3,500	1,300	59.09%
4313 Non-Inst Supplies & Materials	100,870	156,570	2,500			159,070	58,200	57.70%
4400 Food - Non Travel Non Cafeteria	111,609	90,000	22,500			112,500	891	0.80%
4000 - Total	278,731	395,070	26,958			422,028	143,297	
5119 Oth Non-Inst Consulting Services		33,842				33,842	33,842	
5151 Guest Lecturers/Performers	1,500						(1,500)	-100.00%
5209 Non-Employee Travel		38,565				38,565	38,565	
5212 Student Travel	2,000	10,000				10,000	8,000	400.00%
5220 Employee Travel	1,000	25,363				25,363	24,363	2,436.30%
5220DT Employee Travel DO	600		550			550	(50)	-8.33%
5230 Food/Meetings	600	2,950				2,950	2,350	391.67%
5300 Institutional Dues/Memberships	4,000	10,000				10,000	6,000	150.00%
5530 Light - Electricity	17,745		20,725			20,725	2,980	16.79%
5540 Water - Sanitation	16,900		30,400			30,400	13,500	79.88%
5550 Disposal Services	2,940		2,600			2,600	(340)	-11.56%
5570 Pest Control	1,910		2,140			2,140	230	12.04%
5581 Telephone Services	6,700	800	5,900			6,700		
5590 Other Utilities	2,000						(2,000)	-100.00%
5650 Software Licensing/Maintenance Svcs			300			300	300	
5690 Other Maintenance/Repairs	50,679	85,473				85,473	34,795	68.66%
5691 Other Maintenance Contracts			2,000			2,000	2,000	
5861 Printing/Duplicating Service	1,000						(1,000)	-100.00%
5880 Taxes - Licenses & Permits	1,573	3,000	1,573			4,573	3,000	190.72%
5899 Contingencies Account - Budget Only	7,728						(7,728)	-100.00%
5912 Out - Indirect Cost(Expense)	11,425						(11,425)	-100.00%
5000 - Total	130,300	209,994	66,188			276,182	145,882	
6412 Computer/Technology Equipment	1,002	1,688				1,688	687	68.56%
6414 Furniture		76,000				76,000	76,000	
6419 Other Equipment		136,241				136,241	136,241	
6000 - Total	1,002	213,929				213,929	212,928	
EXPENDITURES - Total	3,381,895	3,187,650	1,213,993			4,401,643	1,019,748	
Ending Balance	0	0	0	0	0	0	0	

GANN LIMIT

