



Kern Community College District

2024-25 Adopted Budget

September 12, 2024

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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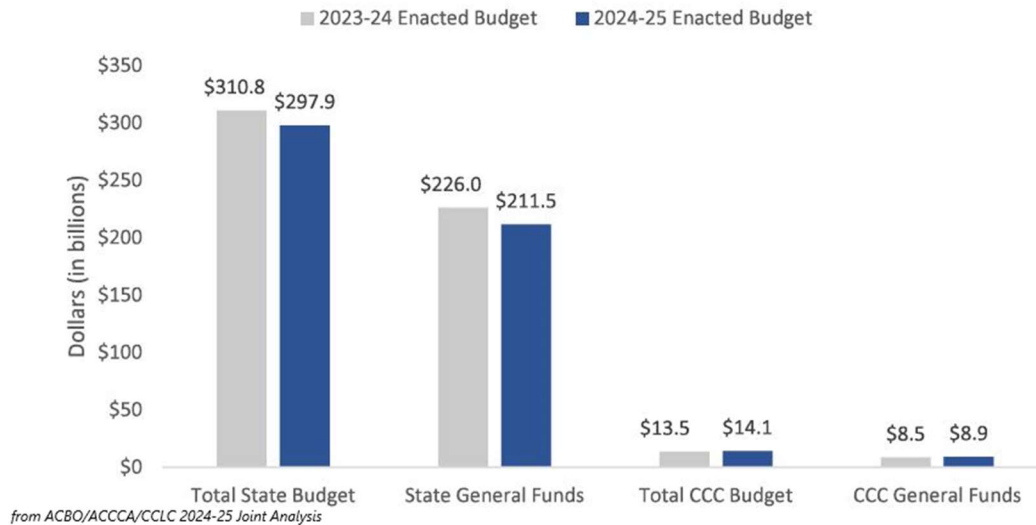
EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2024-25 ADOPTED BUDGET ASSUMPTIONS

The enacted budget for 2024-25 shows continued support for community colleges even with the projected state budget deficit. There are no significant core reductions for programs or services for California Community Colleges in the budget proposal. There are funding deferrals and reductions from the 2022-23 and 2023-24 budgets being utilized to balance the state budget.

Figure 1: Enacted Budget for 2024-25 reflects a decrease of nearly \$13 billion from 2023-24 (dollars in billions).



2024-25 Highlights for California Community Colleges

Apportionments

- A modest cost-of-living adjustment (COLA) of 1.07 percent.
- Enrollment growth of 0.50 percent for SCFF.
- Deferrals and use of funds in the Public School System Stabilization Account (PSSSA):
 - Defers \$446.4 million from the SCFF for 2023-24 into 2024-25
 - Defers \$243.7 million from the SCFF for 2024-25 into 2025-26
 - Uses \$545.9 million from the PSSSA to support apportionment costs in 2024-25
 - Uses \$241.8 million from the PSSSA to support a 2022-23 categorical program deferral in 2023-24

Other Programs

- One-time funds are included such as investment in financial aid assistance related to FAFSA delays, e-transcripts, nursing workforce, pathways for learnings of low-income, and mapping articulated pathways for credit for prior learning.
- Reappropriates unspent 2020 Strong Workforce funds and unused 2022 Student Success Completion Grant funds.

Capital Outlay

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

Deferred Maintenance

- There is no funding for community colleges this year.

2024-25 Kern Community College District Adopted Budget

The Kern Community College District's 2024-25 Adopted Budget is based on a conservative budget approach. The budget was developed using the 2023-24 First Principal Apportionment data. KCCD has incorporated both a 0.50 percent COLA and a 3.55 percent revenue deficit factor in our SCFF apportionment.

The Kern Community College District projects its ongoing 2024-25 Adopted Budget General Fund revenues to be \$528.9 million reflecting an increase of \$62.7 million from the 2023-24 Adopted Budget. Unrestricted revenues are projected to be \$258.7 million, reflecting an increase of \$17.2 million from the 2023-24 Adopted Budget. This increase is primarily due to the COLA and captured growth in the prior year contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$270.2 million reflecting an increase of \$45.4 million from the 2023-24 Adopted Budget. This increase is primarily the result of the substantial number of grants the district has brought in over the past year.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$546.7 million, reflecting an increase of \$70.4 million. Unrestricted expenditures are projected to be \$276.4 million reflecting an increase of \$25.4 million and restricted expenditures are projected to be \$270.3 million reflecting an increase of \$45 million.

The 2024-25 unallocated district-wide projected **beginning balance** is \$59.7 million. The colleges' projected unrestricted GU001 beginning balances are \$85.5 million for a total District GU001 beginning balance of \$145.2 million. The combined 2024-25 unrestricted GU001 **ending balance** (reserves) is projected to be \$127.6 million (46.92 percent). It should be noted that each of the colleges has prepared one-time spending plans that utilize their reserve balances for 2024-25. District-wide reserves of \$2.3 million are being utilized to fund several one-time expenditures at the District Office to exclude those one-time costs from being allocated back to the Colleges as a chargeback against their budgets. In addition, district-wide reserves of \$1 million are being used to support one year of funding for Early College positions at each of the colleges.

Revenue Assumptions

- **COLA** funded for 0.50%

- **Deficit Factor** applied at the rate of 3.55%
- **No Growth** funding
- **Stabilization** is being allocation to Cerro Coso Community College (\$471,886) and Porterville College (\$565,518)
- **Base** unrestricted fund is calculated based upon the 2023-24 P1 Apportionment
- **Enrollment fees** remain the same at \$46/unit.
- **Lottery** proceeds estimated at \$4.4 million.
- **Mandated cost recovery** estimated at \$845,814.
- **Full Time Faculty Obligation** support is included in base apportionment (based 2017-18 funding) and as a separate revenue source (based on additional 2020-21 funding).
- **Deferred Maintenance and Instructional Equipment** no funding for community colleges.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect contractual step/column changes, new positions, and anticipated/negotiated increases for 2024-25 at a cost of approximately \$23.2 million.
- **Health and welfare benefit cap** is per the contractual projected formulas for 2024-25.
- **Workers' Compensation** rates are not expected to increase for the 2024-25 year.
- **Unemployment Insurance** rates are not expected to increase for the 2024-25 year.
- **STRS Contribution** rates are not expected to increase from 19.10% for the 2024-25 year.
- **PERS Contribution** rate increase from 26.68% to 27.05% for the 2024-25 year.

ALLOCATION

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

Income Description	2023-24	2024-25					Adopted Allocation	Variance
	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves		
SCFF	219,253,284	163,506,974	33,920,751	31,536,193			228,963,917	9,710,633
Stabilization - KCCD	-	-	471,866	565,518		(1,037,385)	-	-
Part-Time Faculty Support (Adjunct)	492,340	484,212	76,001	72,718			632,931	140,591
Full-Time Faculty Hiring	-	2,669,073	418,931	400,839			3,488,843	3,488,843
Lottery Revenue	3,903,238	3,375,140	540,985	517,217			4,433,342	530,104
Mandated Costs	724,136	647,074	101,563	97,177			845,814	121,678
Interest Income	2,370,153	3,429,014	545,562	525,424			4,500,000	2,129,847
Miscellaneous Income	200,000	157,735	25,096	24,170			207,000	7,000
Total GU001 Income to be Allocated	227,290,197	174,269,222	36,100,754	33,739,256		(1,037,385)	243,071,847	16,128,696
PY Allocated Income		162,500,544	35,226,350	32,801,620				
Increase(Decrease) from PY		11,768,678	874,404	937,636				
		7.2%	2.5%	2.9%				
District Office Budget	41,182,886	31,775,654	5,240,384	5,285,570	(44,654,858)	2,353,250	-	1,118,722
CY Allocation - After Chargeback		142,493,568	30,860,370	28,453,686			201,807,624	
PY Allocation - After Chargeback		132,227,835	30,086,308	28,021,485			190,335,628	

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

Additional Transfers related the one time funding for Early College positions (approved on 8/8/2024 BOT meeting) are not included in the revenue allocation but are coming out of District Wide Reserves.

KCCD

KERN COMMUNITY COLLEGE DISTRICT

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

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

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

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

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

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC DIRECTIONS

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

KERN COMMUNITY COLLEGE DISTRICT																		
2024-25 General Fund - Unrestricted and Restricted																		
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL					
	Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted	Restricted				
	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Restricted				
2024-25																		
8989AB	Carry Over Funds - Budget Only			56,226,587	-	-	16,124,658	-	-	13,143,263	-	-	120,000	59,774,181	-	-	145,268,690	120,000
8050 - Subtotal		56,226,587	-	-	16,124,658	-	-	13,143,263	-	120,000	59,774,181	-	-	145,268,690	120,000			
8120AA	Higher Education Act		1,856,888			7,814				1,007,180							2,871,882	
8120PY	Higher Education Act - Prior Yr Adj		4,824							10,965							15,789	
8130AA	Workforce Investment Act									194,794							194,794	
8140AA	Temp Assistant for Needy Families		59,262			29,355				58,073							146,690	
8160AA	Veterans Education				1,500			500						2,000				
8170AA	Vocational & Applied Tech. Edu. Act		1,483,333			277,000				219,937			48,917				2,029,187	
8190AA	Federal Admin Cost Alw												2,354,976				2,354,976	
8190AB	Other		512,857							88,000			600,000				1,200,857	
8190AP	Potash Revenue				424,000										424,000			
8190PY	Other Prior Year		2,127,469										1,412,872				3,540,341	
8194AB	Federal Prior Year Carry Over		225,000							133,551							358,551	
8100 - Subtotal		-	6,269,634	425,500	-	314,169	500	-	1,712,499	-	-	4,416,765	426,000	12,713,068				
8611AA	State General Apportionment									153,897,825				153,897,825				
8612AA	Apprenticeship Apportionment	400,000	1,582,125							400,000				400,000	1,582,125			
8612PY	Apprenticeship Apportionment - PY	810,000	2,471,684							810,000				810,000	2,471,684			
8619AA	Other General Apportionment		650,000												650,000			
8619AB	Enrollment Fee Adm				30,000			42,655							72,655			
8619AG	Part Time Faculty									632,931				632,931				
8619AH	Full Time Faculty Funding									3,488,843				3,488,843				
8619PY	Other General Apportionment PY		600,000			20,000				92,000							712,000	
8622AA	EOPS		2,564,009			847,166				1,558,689							4,969,864	
8622PY	EOPS Prior Year Adj		300,000			500,000											800,000	
8623AA	DSPS		1,445,000			332,349				488,565							2,265,914	
8623PY	DSPS - PY		515,204			200,000				1,161							716,365	
8625AA	Calworks		394,474			147,527				384,658							926,659	
8625PY	Calworks - PY		250,000			170,000											420,000	
8629AA	Other General Categorical Programs		16,403,348			3,615,718				3,824,958		450,000					24,294,024	
8629AC	Care		449,537			225,784				348,470							1,023,791	
8629AE	BFAP					253,568				186,500							440,068	
8629AK	Other State Financial Aid		1,275,406														1,275,406	
8629PY	Other General Categorical Program PY		17,128,694			4,800,955				3,823,835		25,002,620					50,756,104	
8659AA	Other Reimbursable Categorical		1,083,419							677,286							1,760,705	
8659AF	Pass through categorical progams		82,966														82,966	
8659AG	OTHER STATE GRANTS		1,152,085			205,000						37,816,808					39,173,893	
8659PY	Other Reimbursable Categorical - PY		2,959,729			533,069				842,168		72,860,430					77,195,396	
8681AA	State Lottery Proceeds		1,000,000			361,796				315,522		4,433,342					4,433,342	
8681AB	State Lottery Proceeds - Prior Year		1,900,000														1,900,000	
8682AA	State Mandated Costs									845,814							845,814	
8690AA	Other State Revenues	4,660,153	7,471,475	912,922	123,149	957,982			169,030	160,120	1,225,000	22,344,093	7,916,177	30,107,747				
8694AB	State Prior Year Carry Over		2,478,357		1,010,566				310,694			2,647,940					6,447,557	
8699AA	Specific Misc State Revenue		596,950						239,792								836,742	
8699AB	Specific Misc State Revenue		115,000														115,000	
8600 - Subtotal		4,660,153	1,210,000	64,869,461	942,922	-	13,346,648	1,000,637	-	13,263,327	163,458,875	1,225,000	161,121,890	172,497,587	252,601,327			
8811AA	Tax Allocation Secured Roll									75,066,092				75,066,092				
8824AA	Specific Grants		241,619			165,000				306,127							712,746	
8831AA	Instructional Contracts	6,000	50,000		12,000							301,000					319,000	
8839AA	Other Contracts	100,000	45,000														100,000	
8839AB	Outside Scholarships		620,000														620,000	
8840AA	Sales and Commissions				3,500												3,500	
8844BZ	Other				2,400												2,400	
8847AA	Graphics Sales - Taxable	4,442															4,442	
8847AB	Graphics Sales - Nontaxable	862															862	
8847IC	Graphic Dept Internal Charges	39,273															39,273	
8850AA	Rentals & leases	61,043			15,000			1,500		18,828							18,828	

KERN COMMUNITY COLLEGE DISTRICT															
2024-25 General Fund - Unrestricted and Restricted															
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted	Restricted	
	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted			
	2024-25			2024-25			2024-25			2024-25			2024-25		
8860AA	Interest and Investment Income										4,500,000			4,500,000	
8872BA	Community Service Classes	277,485			7,000									284,485	
8876AA	Health			930,000						138,821					1,068,821
8877AA	Instructional Material Fees				17,000									17,000	
8879BA	Student Records	85			35,000			3,000						38,085	
8880AA	Non-Resident Tuition	1,049,220			300,000			340,000						1,689,220	
8880AC	Non-Resident Tuition CVC/OEI	1,368												1,368	
8880BA	Non-Resident Tuition-Baccalaureate	6,183												6,183	
8881AA	Parking Fees - Terms			522,220		8,000				168,869				699,089	
8881AB	Parking Meters and Day Passes			50,000		5,000								55,000	
8881AC	Other	4,668		50,000		5,000								4,668	55,000
8885AB	Other Student Fees & Charges							5,000						5,000	
8885AD	Testing	1,811						1,200						3,011	
8890AA	Library Fees							200						200	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges							1,500						1,500	
8893AA	Foundation Reimbursements		161,775											161,775	
8894AA	Local Revenue Prior Period Adj	2,376												2,376	
8894AB	Local Prior Year Carry Over				6,470	477,045						515,000	532,512	521,470	1,106,341
8895AA	Telephone Charges	152												152	
8895AB	Other	31,981		650,000		2,211	25,000			83,430		207,000		241,192	758,430
8800 - Subtotal		1,203,464	1,165,260	2,538,838	373,200	27,682	685,045	352,400	-	812,859	79,773,092	816,000	532,512	83,711,097	4,569,255
8981AA	Interfund Transfers - In						260,000								260,000
8982AA	Intrafund Transfers - In	464,623			176,846			395,496		70,735				1,036,965	70,735
8989AA	Other Incoming Transfers	174,269,222			36,100,754			33,739,256			-243,071,847			1,037,385	
8900 - Subtotal		174,733,845	-	-	36,277,600	-	260,000	34,134,752	-	70,735	-243,071,847	-	-	2,074,350	330,735
Total, Net Beginning Balance and Income		236,824,049	2,375,260	73,677,934	54,143,880	27,682	14,605,862	48,631,552	-	15,979,422	59,934,301	2,041,000	166,071,167	403,977,724	270,334,385

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 46,500 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

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

The 2024-2025 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiency. The Unrestricted fund is budgeted at over \$236 million. The College's Unrestricted expense budget allocates 82% to salaries and benefits with the remaining 18% to other non-labor operational expenses (excluding debt, chargebacks and reserves). The 2024-2025 budget includes a one-time spending plan that addresses the College's need for security upgrades, site improvements, furniture, information technology, and equipment.

In addition, Bakersfield College budgets in excess of \$85 million dollars in restricted and special funding (excluding scheduled maintenance projects, Student Housing, Measure G, Measure J, and specific Financial Aid funding) which includes over \$77 million in the current year's allocation and carryover from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. Many challenges continue with the uncertainty of the state budget. The projected shortfall in state revenue will limit increases in funding for categoricals and special programs. Adult Education, Strong Workforce, and Rising Scholars Program continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

Bakersfield College's FTES for FY23-24 totaled 21,057. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

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

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

Strategic Directions

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

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

BAKERSFIELD COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
6200 - Subtotal					1,564,157	2,783,775	77.97%	1,000	1,000	0.00%	2,658,812	987,916	-62.84%	3,772,691
6310 Library Books					40,000	60,000	50.00%							60,000
6311 Magazines & Periodicals					40,000	59,350	48.38%							59,350
6300 - Subtotal					80,000	119,350	49.19%							119,350
6411 Library/Audio Visual Equipment					60,000	60,000								60,000
6412 Computer/Technology Equipment					1,004,300	1,303,108	29.75%	5,500	4,000	-27.27%	573,409	567,307	-1.06%	1,874,414
6412FA Computer/Tech Equipment					120,000	120,000								120,342
6414 Furniture					356,900	389,400	9.11%				108,267	302,738	179.62%	692,138
6414FA Furniture					2,710,000	1,210,000	-55.35%							1,210,000
6419 Other Equipment					291,600	1,305,708	347.77%		500,000		1,651,266	1,225,695	-25.77%	3,031,403
6419FA Other Equipment					246,500	2,535,228	928.49%				1,828,245	995,229	-45.56%	3,530,457
6424FA Furniture											10,000		-100.00%	
6400 - Subtotal					4,789,300	6,923,444	44.56%	5,500	504,000	9,063.64%	4,171,186	3,091,311	-25.89%	10,518,755
6000 - Total					6,433,457	9,826,569	52.74%	6,500	505,000	7,669.23%	6,876,652	4,258,632	-38.07%	14,590,100
7110 Debt Reduction					270,000	200,000	-25.93%							200,000
7111 Debt Interest & Other Charges					30,000	20,000	-33.33%							20,000
7100 - Subtotal					300,000	220,000	-26.67%							220,000
7201 Intrafund Transfers Out					30,259,082	31,775,654	5.01%							31,775,654
7200 - Subtotal					30,259,082	31,775,654	5.01%							31,775,654
7312 Interfund Transfers - Out					3,831,000	180,000	-95.30%							180,000
7300 - Subtotal					3,831,000	180,000	-95.30%							180,000
7501 Student Fin Aid (Excludes Salaries)											1,388,526	1,315,760	-5.24%	1,315,760
7501AC CARE-Financial Aid											320,000	200,000	-37.50%	200,000
7501AD EOP&S-Financial Aid											1,000,000	1,150,000	15.00%	1,150,000
7502 Scholarships											324,077	70,000	-78.40%	70,000
7503 Outside Scholarships											17,207	65,000	277.76%	65,000
7506 Tuition Fee Reduction											70,000		-100.00%	
7500 - Subtotal											3,119,810	2,800,760	-10.23%	2,800,760
7602 Oth Student Aide (Non-cash)											864,368	439,750	-49.12%	439,750
7603 Book Vouchers (Non-Cash SFA Aid)											88,367	188,720	113.56%	188,720
7600 - Subtotal											952,735	628,470	-34.04%	628,470
7910 Unrestricted					40,924,539	50,038,409	22.27%							50,038,409
7900 - Subtotal					40,924,539	50,038,409	22.27%							50,038,409
7000 - Total					76,314,621	82,214,063	9.16%				4,072,545	3,429,230	-15.80%	85,643,293
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					210,512,850	236,824,049	12.50%	2,071,313	2,375,260	14.67%	107,418,359	73,677,934	-31.41%	312,877,243

**CERRO COSO
COMMUNITY COLLEGE**

CERRO COSO COMMUNITY COLLEGE

VISION

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

MISSION

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

VALUES

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

EDUCATE
INNOVATE
INCLUDE
SERVE

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

During the 2023-2024 academic year, the institution moved forward with its defined budget development process where the tying of planning to requests for staffing and financial resources is the norm. All Annual Unit Plans, along with staffing and budget requests, were submitted in October 2023 for the 2024-2025 academic year. The Annual Unit plans provided the foundation for the subsequent Annual Section Plans, followed the Annual Division Plans.

These plans, the budget requests, and the one-time requests for resources from the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, inform the development of the budget. In fall 2023, the Vice President of Finance and Administrative Services provided a tool for submitting requests along with guidance in how to use the tool, in understanding the rubric to be used when reviewing requests, and in connecting requests with planning documents. In spring 2024, the Budget Development Committee applied the rubric to all requests for increases in funding to determine appropriateness and priorities.

In collaboration with the other KCCD colleges and the District Office, Cerro Coso continues to look for funding opportunities that support the academic and student success programs that prepare our students for the emerging and existing job markets throughout the Eastern and Southern Sierra regional communities. We continue to build and nurture partnerships with our neighboring K-12 school districts, evidenced by the growth in dual enrollment programs at Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, Bishop High School, and Burroughs High School. There continues to be high demand on the three remaining yards at the California Correctional Institution in Tehachapi for our Incarcerated Student Education Program (ISEP). Cerro Coso has made progress with CDCR towards establishing portable classrooms within CCI in Tehachapi in order to expand section offerings that will recover the lost enrollment due to closures. These and other efforts and investments will remain a focus as the college looks to continue growing enrollment by providing opportunities for future growth. Going into this next academic year, the college will continue to prioritize outreach initiatives that are positioned to move the work identified in the Cerro Coso Targets and Tactics document forward and to increase our portion of state funding through the Student Centered Funding Formula. Additionally, we will be working to establish and grow a campus in Tehachapi in anticipation of the end of a lease with the Tehachapi Unified School District. All of these initiatives aim for our goals to increase early college, to reach adult learners, to provide in-demand Career Technical Education, and to meet the needs of our diverse communities while supporting our military and aerospace partners.

KCCD's successful work to maximize the SCFF is paying off with increased funding for Cerro Coso. We continue to include funding for one-time requests in our 2024-25 budget, including funding for replacement of college vehicles, improving staff work environments, professional development related to improved workplace well-being (mental and emotional health), and upgrading classrooms with new Zoom technology, to name a few. We continue our efforts on scheduled maintenance projects, which are funded by the 2021-22 and 2022-23 state allocations of funds and have our list of projects prioritized should there be changes in the state funding. Current outstanding projects include upgrades to our building security system, upgrades to our doors and locking systems, upgrades and replacements of HVAC systems, and updating campus signage. And we continue to work to stretch our rapidly diminishing categorical program allocations to ensure that student supports remain strongly in place. Additionally, through one-time spending plans, we are placing funds in Capital Outlay to support initiatives to build a Cerro Coso campus in Tehachapi, to improve grounds and athletic facilities not part of the Sports Complex project, to work towards student housing options in Ridgecrest. The budget for Cerro Coso, with the approved \$4M in one-time spending plans that make use of growing reserves, has resulted in the college reserves being spent down by \$3.9M to just over \$12.1M, which is roughly 34% of the budgeted expenses.

CERRO COSO COMMUNITY COLLEGE
2024-25 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										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
3410					1,343,695	1,414,846	5.30%				122,817	119,655	-2.58%	1,534,501
3410RC					142,153	157,100	10.51%				12,308	12,863	4.51%	169,963
3420					186,120	195,677	5.13%				72,775	73,995	1.68%	269,672
3420RC					20,582	22,162	7.68%				7,017	7,574	7.93%	29,736
3421					1,053,303	1,111,888	5.56%				475,399	575,827	21.12%	1,687,715
3421RC					52,105	56,423	8.29%				21,797	27,671	26.95%	84,094
3422					22,043	22,778	3.34%							22,778
3422RC					1,765	2,004	13.54%							2,004
3440					193,845	208,364	7.49%				90,837	90,885	0.05%	299,249
3440RC					26,369	30,199	14.52%				10,259	10,579	3.12%	40,777
					3,041,980	3,221,440	5.90%				813,211	919,050	13.01%	4,140,490
3510					3,630	4,035	11.15%				314	328	4.51%	4,363
3510T					17,539	17,492	-0.26%	5	5		43	33	-24.76%	17,530
3520					525	585	11.32%				179	193	7.95%	778
3521					1,436	1,539	7.22%				565	707	25.21%	2,247
3521T					170	392	131.45%				138	102	-26.17%	494
3522					45	51	13.55%							51
3540					673	770	14.52%				262	270	3.11%	1,040
3541T					1,197	1,504	25.67%				349	417	19.44%	1,922
					25,214	26,369	4.58%	5	5	0.00%	1,850	2,050	10.81%	28,424
3610					77,829	86,508	11.15%				6,732	7,036	4.51%	93,543
3610T					37,989	38,554	1.49%	106	106	-0.03%	1,272	996	-21.70%	39,656
3620					11,257	12,532	11.33%				3,838	4,143	7.94%	16,675
3621					30,782	33,005	7.22%				12,104	15,157	25.22%	48,162
3621T					647	1,725	166.72%				4,619	4,928	6.68%	6,652
3622					965	1,096	13.54%							1,096
3640					14,422	16,517	14.52%				5,611	5,786	3.11%	22,303
3641T					2,568	3,479	35.51%				7,490	8,948	19.46%	12,428
					176,459	193,416	9.61%	106	106	-0.03%	41,667	46,993	12.78%	240,515
3710					286	302	5.52%							302
3710T					15,156	20,710	36.64%	376	376					21,086
3720					1,270	1,457	14.74%							1,457
3721					5,654	5,282	-6.58%				646	81	-87.51%	5,362
3721T						2,392				10,481	7,263	-30.70%	9,655	
					22,366	30,143	34.77%	376	376	0.00%	11,127	7,344	-34.00%	37,863
3910					40,032	41,238	3.01%				3,678	3,466	-5.79%	44,704
3920					6,417	5,613	-12.53%				2,157	2,123	-1.61%	7,736
3921					26,744	28,504	6.58%				11,010	13,977	26.95%	42,481
3922					653	653								653
3929						74,272						-73,771		501
3940					7,541	7,785	3.23%				2,688	2,607	-3.00%	10,392
					81,388	158,066	94.21%				19,533	-51,599	-364.16%	106,467
					8,043,798	8,724,290	8.46%	631	631	0.00%	1,911,938	2,111,361	10.43%	10,836,281
4211					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425
					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425
4310					34,500	54,368	57.59%				391,700	270,183	-31.02%	324,551
4312					15,000		-100.00%							
4313					186,449	160,570	-13.88%				140,086	160,736	14.74%	321,306
4314					34,400	28,700	-16.57%							28,700
4315					162,485	172,414	6.11%							172,414
4317					16,900	14,400	-14.79%				522,657	411,608	-21.25%	426,008
4320					11,000	20,000	81.82%				1,500	1,000	-33.33%	21,000
4321					16,500	21,400	29.70%							21,400
					477,234	471,852	-1.13%				1,055,943	843,528	-20.12%	1,315,380
					478,309	474,277	-0.84%				1,064,943	867,528	-18.54%	1,341,805
5107					28,800	37,980	31.81%							37,980
5119					68,493		-100.00%				85,000		-100.00%	
5150					150,000	400,000	166.67%							400,000
5151					7,000	5,000	-28.57%				47,500	178,167	275.09%	183,167

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5100 - Subtotal					254,293	442,960	74.19%				132,500	178,167	34.47%	621,127
5212 Student Travel					67,300	66,500	-1.19%				20,000	72,748	263.74%	139,248
5220 Employee Travel					146,900	218,100	48.47%				234,940	165,643	-29.50%	383,743
5220DT Employee Travel DO					88,310	96,650	9.44%	3,000	3,000		18,950	31,550	66.49%	131,200
5221 (Local) Online Training/Webinar					36,300	15,400	-57.58%				12,800	10,425	-18.55%	25,825
5230 Food/Meetings					21,970	26,320	19.80%				96,900	96,350	-0.57%	122,670
5231 Refreshments/Meetings						250						28,500		28,750
5200 - Subtotal					360,780	423,220	17.31%	3,000	3,000	0.00%	383,590	405,216	5.64%	831,436
5300 Institutional Dues/Memberships					53,411	61,994	16.07%				8,450	8,820	4.38%	70,814
5300 - Subtotal					53,411	61,994	16.07%				8,450	8,820	4.38%	70,814
5501 Laundry Service					1,500	1,500						350		1,850
5520 Natural Gas/LPG					215,000	210,000	-2.33%							210,000
5530 Light - Electricity					480,000	550,500	14.69%							550,500
5540 Water - Sanitation					505,000	355,000	-29.70%							355,000
5550 Disposal Services					30,400	33,400	9.87%							33,400
5560 Hazardous Waste Disposal					2,500	4,500	80.00%							4,500
5570 Pest Control					7,400	9,100	22.97%							9,100
5581 Telephone Services					22,500	35,500	57.78%					15,000		50,500
5590 Other Utilities					10,500	10,000	-4.76%							10,000
5500 - Subtotal					1,274,800	1,209,500	-5.12%					15,350		1,224,850
5602 Short Term Rental-Veh & Equip					4,000	6,000	50.00%					3,000		9,000
5603 Rental of Facilities					141,500	141,500					94,976	80,845	-14.88%	222,345
5604 Film Rentals											1,000	4,500	350.00%	4,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					43,500	40,000	-8.05%							40,000
5650 Software Licensing/Maintenance Svcs					73,561	32,120	-56.34%				231,924	403,851	74.13%	435,971
5651 Internet Access											7,880	6,044	-23.31%	6,044
5681 Grounds Maintenance					3,000		-100.00%				34,054	24,990	-26.62%	24,990
5683 Building Maintenance					49,000	55,000	12.24%							55,000
5684 Vehicle Repairs & Maintenance					9,500	10,250	7.89%				1,000		-100.00%	10,250
5685 Computer Hardware Maint Agreements					20,000	20,000								20,000
5686 Oth Equipment Maint Agreements					94,750	114,450	20.79%				3,000	1,000	-66.67%	115,450
5690 Other Maintenance/Repairs					8,935	32,500	263.74%							32,500
5691 Other Maintenance Contracts					15,000	25,000	66.67%				1,700		-100.00%	25,000
5600 - Subtotal					462,746	476,820	3.04%				375,534	524,230	39.60%	1,001,050
5810 Fingerprinting Services					4,000	1,000	-75.00%							1,000
5813 Physical Examinations/Tests					4,650	4,450	-4.30%							4,450
5820 Postage/Express Overnight Svcs					24,535	33,600	36.95%				1,250	450	-64.00%	34,050
5820C Postage - Supplies					1,500	700	-53.33%					5,000		5,700
5830 Bank Charges											1,800	1,800		1,800
5831 Credit Card Expense								550	550		200	200		750
5835 Bad Debt Expense					100,000	120,000	20.00%							120,000
5860 General Advertising Services					135,025	156,500	15.90%				93,269	21,801	-76.63%	178,301
5861 Printing/Duplicating Service					20,500	10,000	-51.22%				15,498	9,500	-38.70%	19,500
5862 Sponsorships					2,000	23,500	1,075.00%				60,988	27,500	-54.91%	51,000
5863 Radio/Newsprint Ad Placement					19,000	20,325	6.97%				2,500	2,500		22,825
5880 Taxes - Licenses & Permits					10,925	11,350	3.89%				1,800	1,800		13,150
5890 Other Services & Expenses					49,850	192,084	285.32%			2,400	124,595	108,500	-12.92%	302,984
5899 Contingencies Account - Budget Only								10,489	11,201	6.79%	4,756,732	3,798,490	-20.14%	3,809,692
5800 - Subtotal					371,985	573,509	54.18%	13,439	14,151	5.30%	5,058,633	3,977,542	-21.37%	4,565,202
5911 Indirect Cost(Reimbursement)					-12,000	-12,000								-12,000
5912 Out - Indirect Cost(Expense)											110,842	114,329	3.15%	114,329
5900 - Subtotal					-12,000	-12,000	0.00%				110,842	114,329	3.15%	102,329
5000 - Total					2,766,015	3,176,003	14.82%	16,439	17,151	4.33%	6,069,549	5,223,653	-13.94%	8,416,807
6120 Site Improvement					15,000	20,000	33.33%							20,000
6100 - Subtotal					15,000	20,000	33.33%							20,000
6210 Buildings Construction					235,525	185,000	-21.45%							185,000
6200 - Subtotal					235,525	185,000	-21.45%							185,000
6310 Library Books					25,000		-100.00%				20,523	79,500	287.37%	79,500
6311 Magazines & Periodicals					55,000	57,950	5.36%							57,950

CERRO COSO COMMUNITY COLLEGE
2024-25 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										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
6300 - Subtotal					80,000	57,950	-27.56%				20,523	79,500	287.37%	137,450
6412 Computer/Technology Equipment					94,055	54,402	-42.16%				287,745	452,428	57.23%	506,830
6413 Auto & Buses												40,000		40,000
6413FA Autos and Buses					156,000	200,000	28.21%							200,000
6414 Furniture					15,000	10,000	-33.33%				122,000	172,278	41.21%	182,278
6414FA Furniture												20,000		20,000
6419 Other Equipment					8,000	119,100	1,388.75%				17,000	51,000	200.00%	170,100
6419FA Other Equipment					444,865	196,800	-55.76%				79,540		-100.00%	196,800
6400 - Subtotal					717,920	580,302	-19.17%				506,285	735,706	45.31%	1,316,008
6000 - Total					1,048,445	843,252	-19.57%				526,808	815,206	54.74%	1,658,458
7201 Intrafund Transfers Out					7,689,274	10,240,384	33.18%							10,240,384
7200 - Subtotal					7,689,274	10,240,384	33.18%							10,240,384
7312 Interfund Transfers - Out											1,180,000	260,000	-77.97%	260,000
7300 - Subtotal											1,180,000	260,000	-77.97%	260,000
7501 Student Fin Aid (Excludes Salaries)											370,691	351,239	-5.25%	351,239
7502 Scholarships											10,000	100,000	900.00%	100,000
7500 - Subtotal											380,691	451,239	18.53%	451,239
7602 Oth Student Aide (Non-cash)											191,879	180,145	-6.12%	180,145
7603 Book Vouchers (Non-Cash SFA Aid)											103,500	216,500	109.18%	216,500
7600 - Subtotal											295,379	396,645	34.28%	396,645
7910 Unrestricted					11,948,668	12,194,901	2.06%							12,194,901
7900 - Subtotal					11,948,668	12,194,901	2.06%							12,194,901
7000 - Total					19,637,942	22,435,285	14.24%				1,856,070	1,107,883	-40.31%	23,543,168
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					48,492,176	54,143,880	11.65%	26,970	27,682	2.64%	16,589,477	14,605,862	-11.96%	68,777,424

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

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

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

Focusing on Student Success

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

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

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

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

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

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

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

PORTERVILLE COLLEGE
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
3300 - Subtotal					495,151	542,930	9.65%				186,105	209,152	12.38%	752,081
3410 H&W-Acad Inst & Instl Aides(Dir)					1,461,059	1,593,156	9.04%				166,895	189,502	13.55%	1,782,658
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					150,638	172,061	14.22%				16,729	18,896	12.96%	190,956
3420 H&W - Ciss Mgt(Non-Educ Admin)					234,758	269,923	14.98%				116,093	137,581	18.51%	407,503
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					22,844	29,398	28.69%				9,940	11,944	20.16%	41,342
3421 H&W - Ciss Emp					939,945	964,546	2.62%				449,268	478,002	6.40%	1,442,549
3421RC OPEB ARC-Ciss Emp					48,736	51,023	4.69%				23,836	25,199	5.72%	76,223
3422 H&W - Conf Emp - Non Mgt					22,043	22,778	3.34%							22,778
3422RC OPEB ARC-Conf Emp Non Mgt					1,413	1,605	13.54%							1,605
3440 H&W - Educational Admin - Cont					171,054	153,981	-9.98%				54,887	56,718	3.34%	210,699
3440RC OPEB ARC-EducAdmin-Cont					24,738	24,258	-1.94%				6,333	7,102	12.15%	31,360
3400 - Subtotal					3,077,228	3,282,729	6.68%				843,981	924,944	9.59%	4,207,673
3510 SUI-Acad Inst & Instl Aides(Dir)					3,854	4,401	14.20%				437	493	12.78%	4,895
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					1,195	1,200	0.46%				298	273	-8.25%	1,473
3520 SUI-Ciss Mgt Non-Educational Admin					583	750	28.69%				254	305	20.16%	1,055
3521 SUI - Ciss Emp					1,284	1,333	3.86%				618	652	5.43%	1,985
3521T SUI - Ciss Emp Temp					783	193	-75.37%				168	121	-27.88%	314
3522 SUI - Conf Emp - Non Mgt					36	41	13.53%							41
3540 SUI - Educational Admin - Cont					631	619	-1.94%				162	181	12.14%	800
3541T SUI - Oth Acad Emp - Non Instl temp					148	143	-3.25%				392	595	51.94%	738
3500 - Subtotal					8,513	8,681	1.97%				2,328	2,621	12.55%	11,301
3610 WC-Acad Inst & Instl Aides(Dir)					82,653	94,393	14.20%				9,377	10,575	12.78%	104,968
3610T WC-Acad Inst & Instl Aide(Dir) Temp					26,909	28,161	4.65%				6,698	6,175	-7.81%	34,337
3620 WC - Ciss Mgt Non-Educational Admin					12,498	16,083	28.69%				5,438	6,534	20.16%	22,618
3621 WC - Ciss Emp					27,530	28,594	3.86%				13,258	13,981	5.45%	42,574
3621T WC - Ciss Emp Temp					4,025	4,134	2.72%				7,732	5,805	-24.93%	9,939
3622 WC - Conf Emp - Non Mgt					773	878	13.54%							878
3640 WC - Educational Administrators					13,534	13,271	-1.94%				3,465	3,885	12.15%	17,157
3641T WC-Oth Acad Emp - Non Instr Temp					3,153	3,069	-2.67%				8,351	12,763	52.83%	15,831
3600 - Subtotal					171,075	188,583	10.23%				54,320	59,719	9.94%	248,302
3710 DefBen-Acad Inst & Instl Aides(Dir)					851	920	8.14%				797	841	5.50%	1,761
3710T DefBen-Acad Inst/Instl Aides(Dir)Tmp					8,151	76,774	841.90%				17,480	13,228	-24.33%	90,002
3721 DefBen - Ciss Emp					2,189	2,408	10.01%				778	688	-11.51%	3,096
3721T DefBen - Ciss Emp Temp					13,178	13,263	0.64%				11,649	7,709	-33.82%	20,973
3741T DefBen -Oth Acad Emp/Non Instr Temp											30		-100.00%	
3700 - Subtotal					24,369	93,366	283.13%				30,734	22,467	-26.90%	115,832
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)					43,322	45,816	5.76%				4,999	5,489	9.80%	51,305
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					6,959	7,743	11.27%				3,496	3,947	12.90%	11,689
3921 OTHBEN - Ciss Emp					24,848	25,772	3.72%				12,040	12,728	5.72%	38,500
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3940 OTHBEN - Educational Administrators					5,070	4,417	-12.89%				1,627	1,627		6,044
3900 - Subtotal					80,853	84,401	4.39%				22,161	23,790	7.35%	108,192
3000 - Total					7,884,299	8,713,397	10.52%				2,185,673	2,459,756	12.54%	11,173,153
4211 Non-Library/Magazines/Bks/Prdcls					4,900	4,500	-8.16%				62,501	92,539	48.06%	97,039
4200 - Subtotal					4,900	4,500	-8.16%				62,501	92,539	48.06%	97,039
4310 Inst Supplies & Materials											322,502	302,668	-6.15%	302,668
4312 All Computer Software					1,000	1,000					2,400	2,303	-4.02%	3,303
4313 Non-Inst Supplies & Materials					190,581	178,413	-6.38%				357,800	217,131	-39.31%	395,544
4314 Paper					12,000	12,000								12,000
4317 Outreach Materials					500		-100.00%				119,912	126,715	5.67%	126,715
4320 Vehicle Supplies - Parts					7,000	7,000								7,000
4321 Fuel - Lubricants					20,000	20,000								20,000
4300 - Subtotal					231,081	218,413	-5.48%				802,613	648,817	-19.16%	867,230
4400 Food - Non Travel Non Cafeteria					500	500								500
4400 - Subtotal					500	500	0.00%							500
4000 - Total					236,481	223,413	-5.53%				865,114	741,356	-14.31%	964,769
5107 Athletic Officials					43,250	44,300	2.43%							44,300
5118 Cont Security Services					15,100	15,700	3.97%				32,000	32,000		47,700

PORTERVILLE COLLEGE
2024-25 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										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
5119					144,500	41,500	-71.28%				29,895	52,000	73.94%	93,500
5150					180,000	180,000								180,000
5151					5,000	5,000					59,748	93,121	55.86%	98,121
5159					180,100	180,300	0.11%				4,423	89,059	1,913.64%	269,359
					567,950	466,800	-17.81%				126,065	266,180	111.14%	732,980
5209						500					4,200	2,000	-52.38%	2,500
5212					119,500	119,250	-0.21%				49,240	203,601	313.28%	322,751
5220					105,008	116,700	11.13%				404,714	674,507	66.66%	791,207
5221					1,200	1,200					32,500	49,780	53.17%	50,980
5230					22,200	27,350	23.20%				159,330	150,885	-5.30%	178,235
5231												5,360	5,360	
					247,908	265,000	6.89%				649,984	1,086,032	67.09%	1,351,032
5300					51,199	57,950	13.19%				17,397	43,345	149.15%	101,295
5310												1,500	1,500	
					51,199	57,950	13.19%				17,397	44,845	157.77%	102,795
5501					22,400	23,200	3.57%							23,200
5520					180,000	180,000								180,000
5530					335,000	600,600	79.28%							600,600
5540					90,000	150,000	66.67%							150,000
5550					18,000	27,000	50.00%							27,000
5560					6,150	6,200	0.81%							6,200
5570					6,000	11,000	83.33%							11,000
5581					26,500	28,500	7.55%							28,500
					684,050	1,026,500	50.06%							1,026,500
5602					25,477	16,204	-36.40%				8,600	11,787	37.06%	27,991
5608					10,300	10,300								10,300
5650					215,550	153,050	-29.00%				437,473	741,255	69.44%	894,305
5651					51,760	4,916	-90.50%				3,000	500	-83.33%	5,416
5652												34,625	34,625	
5681					50,000	50,000								50,000
5683					56,000	56,850	1.52%				165,530	76,500	-53.78%	133,350
5684					13,000	13,000								13,000
5685					28,000	28,000								28,000
5686					60,000	60,000								60,000
5690					112,250	37,750	-66.37%				1,300		-100.00%	37,750
5691					86,420	86,420					3,030	1,030	-66.01%	87,450
					708,757	516,490	-27.13%				618,933	865,697	39.87%	1,382,187
5790					4,979	90,900	1,725.85%							90,900
					4,979	90,900	1,725.85%							90,900
5810					100	100					161	400	148.02%	500
5813					352	1,500	326.74%				15	100	566.67%	1,600
5820					18,830	18,240	-3.13%				11,134	6,311	-43.32%	24,551
5830											1,200	1,200		1,200
5835					252,000	352,000	39.68%							352,000
5860					32,699	33,500	2.45%				127,500	152,573	19.67%	186,073
5861					6,300	4,800	-23.81%				36,369	4,500	-87.63%	9,300
5862						500						3,500	4,000	
5880					1,050	1,050					300	300		1,350
5890					26,272	24,750	-5.79%				258,628	10,057	-96.11%	34,807
5896											251,700		-100.00%	
5899					134,472		-100.00%				2,472,071	1,907,930	-22.82%	1,907,930
					472,074	436,440	-7.55%				3,159,078	2,086,872	-33.94%	2,523,312
5911						-40,000								-40,000
5912											75,286	76,759	1.96%	76,759
						-40,000					75,286	76,759	1.96%	36,759
					2,736,916	2,820,080	3.04%				4,646,744	4,426,384	-4.74%	7,246,464
6120					1,678,775		-100.00%					95,847		95,847
					1,678,775		-100.00%					95,847		95,847

PORTERVILLE COLLEGE
2024-25 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										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
6214					1,150	1,150								1,150
					1,150	1,150	0.00%							1,150
6310											25,700	25,700		25,700
6311					5,000	5,000					3,580	3,580		8,580
					5,000	5,000	0.00%				25,700	29,280	13.93%	34,280
6412					81,427	42,800	-47.44%				106,035	193,814	82.78%	236,614
6412FA					175,000		-100.00%				28,891	19,353	-33.01%	19,353
6413FA											65,550		-100.00%	
6413LP					30,000	30,000								30,000
6414					2,300	34,684	1,408.01%				130,655	5,700	-95.64%	40,384
6414FA					15,000	15,000					275,033	592,836	115.55%	607,836
6419					13,900	10,400	-25.18%				302,647	47,000	-84.47%	57,400
6419FA					6,543	6,543					125,000	10,099	-91.92%	16,642
6422												1,054		1,054
					324,170	139,427	-56.99%				1,033,810	869,857	-15.86%	1,009,284
					2,009,095	145,577	-92.75%				1,059,510	994,984	-6.09%	1,140,561
7110					150,000	150,000								150,000
					150,000	150,000	0.00%							150,000
7201					7,644,720	8,429,570	10.27%							8,429,570
					7,644,720	8,429,570	10.27%							8,429,570
7501											1,253,141	728,996	-41.83%	728,996
7503											6,500			6,500
											1,253,141	735,496	-41.31%	735,496
7602											431,832	214,205	-50.40%	214,205
7603											238,268	47,289	-80.15%	47,289
											670,100	261,494	-60.98%	261,494
7910					10,122,158	10,006,154	-1.15%							10,006,154
					10,122,158	10,006,154	-1.15%							10,006,154
					17,916,876	18,585,724	3.73%				1,923,240	996,990	-48.16%	19,582,713
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					46,932,349	48,631,552	3.62%				15,819,736	15,979,422	1.01%	64,610,974

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, baccalaureate degrees, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

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

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

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

DISTRICT OFFICE
2024-25 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
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
1214					1,191,009	2,057,846	72.78%		71,993		367,994	469,292	27.53%	2,599,131
1251					244,039		-100.00%							
					1,435,048	2,057,846	43.40%		71,993		367,994	469,292	27.53%	2,599,131
1200 - Subtotal														
1340											25,000		-100.00%	
											25,000		-100.00%	
1300 - Subtotal														
1419					150,000	142,000	-5.33%					207,342		349,342
					150,000	142,000	-5.33%					207,342		349,342
1400 - Subtotal														
1997					1,639		-100.00%							
1999						-376,800								-376,800
					1,639	-376,800	-23.088.51%							-376,800
1900 - Subtotal														
1000 - Total					1,586,687	1,823,046	14.90%		71,993		392,994	676,634	72.17%	2,571,673
2110	35.00				4,170,644	5,035,444	20.74%	359,517	152,054	-57.71%	1,094,733	2,064,567	88.59%	7,252,065
2190	7.00	7.00			591,787	634,186	7.16%							634,186
2191	74.25	79.15	6.08	12.91	5,560,227	6,261,231	12.61%	146,755	128,657	-12.33%	354,693	832,270	134.65%	7,222,158
2199						-113,334								-113,334
					10,322,658	11,817,527	14.48%	506,272	280,711	-44.55%	1,449,426	2,896,837	99.86%	14,995,075
2100 - Subtotal														
2311					60,000	514,750	757.92%							902,750
2392					23,000		-100.00%	14,500	28,000	93.10%		104,000		132,000
2393					55,400	55,900	0.90%							55,900
2394					47,006	138,044	193.68%	33,000	175,000	430.30%	38,000	667,602	1,656.85%	980,646
2399					47,000		-100.00%					14,000		14,000
					232,406	708,694	204.94%	47,500	203,000	327.37%	38,000	1,173,602	2,988.43%	2,085,296
2300 - Subtotal														
2412								44,000		-100.00%	53,000	252,884	377.14%	252,884
								44,000		-100.00%	53,000	252,884	377.14%	252,884
2400 - Subtotal														
2999					417,469	500,089	19.79%				-633	595,165	-94,164.54%	1,095,254
					417,469	500,089	19.79%				-633	595,165	-94,164.54%	1,095,254
2900 - Subtotal														
2000 - Total					10,972,532	13,026,310	18.72%	597,772	483,711	-19.08%	1,539,793	4,918,488	219.43%	18,428,509
3110					46,612		-100.00%							
3110T											4,775		-100.00%	
3119					25,654	50,002	94.91%				2,527		-100.00%	50,002
3120					43,725	53,480	22.31%	22,160	13,751	-37.95%	8,859	32,899	271.36%	100,130
3130					153,034	281,012	83.63%				29,222	65,342	123.61%	346,353
3131T					28,650	27,122	-5.33%				39,602			66,724
3139					83,635	110,118	31.66%				19,426	19,426	-35.85%	129,544
					381,311	521,734	36.83%	22,160	13,751	-37.95%	75,663	157,269	107.85%	692,753
3100 - Subtotal														
3220					1,044,926	1,278,484	22.35%	64,964	41,131	-36.69%	279,700	531,090	89.88%	1,850,705
3221					1,483,649	1,693,809	14.17%	39,154	34,802	-11.12%	94,632	225,129	137.90%	1,953,740
3221T						14,914								14,914
3222					157,889	171,547	8.65%							171,547
3240					103,995	159,698	53.56%				57,362	15,188	-73.52%	174,885
					2,790,458	3,318,453	18.92%	104,119	75,932	-27.07%	431,694	771,406	78.69%	4,165,791
3200 - Subtotal														
3310					3,539		-100.00%							
3310T								638		-100.00%	1,131	3,667	224.21%	3,667
3320					303,298	351,030	15.74%	20,310	12,676	-37.59%	80,871	152,552	88.64%	516,258
3321					425,384	479,025	12.61%	11,227	9,842	-12.33%	27,134	63,669	134.65%	552,536
3321T					6,174	13,434	117.59%	479	2,538	430.30%	551	15,509	2,714.74%	31,481
3322					45,272	48,515	7.16%							48,515
3340					41,436	60,062	44.95%				18,666	8,684	-53.48%	68,746
3341T					2,175	2,059	-5.33%					3,006		5,065
					827,278	954,125	15.33%	32,653	25,056	-23.27%	128,353	247,087	92.51%	1,226,269
3300 - Subtotal														
3410					38,007		-100.00%							
3410RC					4,783		-100.00%							
3420					856,214	904,449	5.63%	66,129	38,723	-41.44%	244,677	466,898	90.82%	1,410,070
3420RC					81,745	98,543	20.55%	7,047	4,391	-37.68%	21,457	41,839	94.99%	144,773
3421					1,581,585	1,751,650	10.75%	60,618	51,251	-15.45%	134,021	294,068	119.42%	2,096,969
3421RC					108,981	122,731	12.62%	2,876	2,522	-12.33%	6,952	16,313	134.64%	141,565
3422					154,301	159,448	3.34%							159,448
3422RC					11,599	12,430	7.16%							12,430
3440					114,624	202,955	77.06%				51,801	53,586	3.45%	256,541
3440RC					23,344	40,484	73.42%				7,213	7,825	8.48%	48,309
3499						20,000								20,000
					2,975,181	3,312,690	11.34%	136,670	96,887	-29.11%	466,121	890,527	88.91%	4,290,104
3400 - Subtotal														
3510					122		-100.00%							

DISTRICT OFFICE
2024-25 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										
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
3510T SUI-Acad Inst/Instl Aides(Dir) Temp								22		-100.00%	39	126	224.21%	126
3520 SUI-Class Mgt Non-Educational Admin					2,085	2,514	20.55%	180	112	-37.68%	547	1,067	95.00%	3,693
3521 SUI - Class Emp					2,780	3,131	12.62%	73	64	-12.36%	177	416	134.61%	3,611
3521T SUI - Class Emp Temp					94	344	263.92%	17	88	430.30%	19	535	2,714.79%	966
3522 SUI - Conf Emp - Non Mgt					296	317	7.16%							317
3540 SUI - Educational Admin - Cont					596	1,033	73.42%				184	200	8.48%	1,232
3541T SUI - Oth Acad Emp - Non Instl temp					75	71	-5.33%					104		175
3500 - Subtotal					6,048	7,409	22.50%	292	264	-9.53%	967	2,448	153.22%	10,121
3610 WC-Acad Inst & Instl Aides(Dir) Temp					2,617		-100.00%				831	2,711	226.04%	2,711
3610T WC-Acad Inst & Instl Aide(Dir) Temp								469		-100.00%				
3620 WC - Class Mgt Non-Educational Admin					44,704	53,897	20.57%	3,855	2,402	-37.70%	11,739	22,883	94.94%	79,182
3621 WC - Class Emp					59,623	67,126	12.59%	1,574	1,379	-12.36%	3,803	8,922	134.58%	77,427
3621T WC - Class Emp Temp					2,259	7,357	225.68%	506	2,176	329.77%	405	12,581	3,005.81%	22,114
3622 WC - Conf Emp - Non Mgt					6,346	6,798	7.13%							6,798
3640 WC - Educational Administrators					12,771	22,142	73.38%				3,946	4,280	8.45%	26,422
3641T WC-Oth Acad Emp - Non Instr Temp					1,599	1,519	-4.98%					2,223		3,742
3600 - Subtotal					129,918	158,840	22.26%	6,404	5,957	-6.98%	20,725	53,600	158.62%	218,397
3710T DefBen-Acad Inst/Instl Aides(Dir)Ttmp					5,073	23,999	373.07%	1,672		-100.00%	2,014	9,610	377.14%	9,610
3721T DefBen - Class Emp Temp					5,073	23,999	373.07%	1,254	6,650	430.30%	1,444	40,645	2,714.74%	71,294
3700 - Subtotal					5,073	23,999	373.07%	2,926	6,650	127.27%	3,458	50,254	1,353.28%	80,903
3910 OTHBEN-Acad Inst & Instr Aide(Dir)					1,138		-100.00%							
3920 OTHBEN-Class Mgt(Non-Educ Admin)					21,023	21,557	2.54%	1,960	1,111	-43.33%	7,906	13,395	69.42%	36,063
3921 OTHBEN - Class Emp					55,766	62,532	12.13%	1,453	1,274	-12.33%	3,511	8,240	134.64%	72,045
3922 OTHBEN - Conf Emp - Non Mgt					4,574	4,574								4,574
3940 OTHBEN - Educational Administrators					3,398	5,815	71.15%				1,535	1,535		7,351
3999 Benefit Suspense					1,537	1,537								1,537
3900 - Subtotal					87,437	96,015	9.81%	3,413	2,384	-30.14%	12,953	23,170	78.87%	121,569
3000 - Total					7,202,704	8,393,265	16.53%	308,637	226,882	-26.49%	1,139,935	2,185,762	91.74%	10,805,908
4211 Non-Library/Magazines/Bks/Prdcls					12,106	12,287	1.50%							12,287
4200 - Subtotal					12,106	12,287	1.50%							12,287
4310 Inst Supplies & Materials					450	450		61,394	72,500	18.09%	45,000	639,000	1,320.00%	711,950
4312 All Computer Software					1,250	750	-40.00%		4,000		1,000	206,000	20,500.00%	210,750
4313 Non-Inst Supplies & Materials					104,030	101,160	-2.76%	17,000	10,750	-36.76%	100,519	621,173	517.97%	733,083
4314 Paper													1,000	
4315 Maint & Repairs Supplies						1,500							1,500	
4317 Outreach Materials									3,000			296,000	299,000	
4321 Fuel - Lubricants					5,500	5,500							5,500	
4300 - Subtotal					111,230	110,360	-0.78%	78,394	90,250	15.12%	146,519	1,762,173	1,102.69%	1,962,783
4000 - Total					123,336	122,647	-0.56%	78,394	90,250	15.12%	146,519	1,762,173	1,102.69%	1,975,070
5108 Temp Employment Agency Services					15,000	10,000	-33.33%							10,000
5118 Cont Security Services					3,570	3,600	0.84%							3,600
5119 Oth Non-Inst Consulting Services					2,448,733	3,231,916	31.98%	13,000	3,000	-76.92%	80,813,117	131,213,574	62.37%	134,448,490
5150 Cont Instruction					115,000		-100.00%	209,000	351,500	68.18%	65,000	437,769	573.49%	789,269
5151 Guest Lecturers/Performers												40,000	40,000	
5159 Oth Instructional Consulting Servs								11,165	12,000	7.48%		272,341	284,341	
5100 - Subtotal					2,582,303	3,245,516	25.68%	233,165	366,500	57.18%	80,878,117	131,963,684	63.16%	135,575,700
5209 Non-Employee Travel					3,000	3,000						20,000	23,000	
5212 Student Travel												17,500	17,500	
5220 Employee Travel					531,310	567,701	6.85%	16,000	8,000	-50.00%	112,960	1,226,201	985.52%	1,801,901
5220DT Employee Travel DO					4,500	4,000	-11.11%						4,000	
5221 (Local) Online Training/Webinar					71,075	18,000	-74.67%					50,000	68,000	
5230 Food/Meetings					42,379	70,180	65.60%	5,500	4,500	-18.18%	65,000	264,730	307.28%	339,410
5231 Refreshments/Meetings												2,500	2,500	
5200 - Subtotal					652,264	662,881	1.63%	21,500	12,500	-41.86%	177,960	1,580,931	788.36%	2,256,312
5300 Institutional Dues/Memberships					275,243	268,763	-2.35%		1,700	135.29%	454,936	75,000	-83.51%	347,763
5310 Consortium Dues/Memberships					7,000	20,000	185.71%					50,000	70,000	
5300 - Subtotal					282,243	288,763	2.31%	1,700	4,000	135.29%	454,936	125,000	-72.52%	417,763
5400 Comprehensive/Liab/Prpty(Auto Ins)					1,200,000	1,300,000	8.33%							1,300,000
5406 Student Insurance					200,000	150,000	-25.00%							150,000
5407 Insurance Deductibles					44,939	200,000	345.05%							200,000
5400 - Subtotal					1,444,939	1,650,000	14.19%							1,650,000
5530 Light - Electricity					135,000	200,000	48.15%							200,000
5540 Water - Sanitation					9,000	10,000	11.11%							10,000

DISTRICT OFFICE
2024-25 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											
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25	
5550					5,820	4,846	-16.73%							4,846	
5560					5,000	5,000								5,000	
5570					2,500	1,500	-40.00%							1,500	
5581					20,000	30,000	50.00%	500		-100.00%	1,000			31,000	
5583					242,915	253,000	4.15%							253,000	
5590					10,000	9,000	-10.00%							9,000	
					5500 - Subtotal	430,234	513,346	19.32%	500	-100.00%	1,000			514,346	
5602						500					16,000			16,500	
5603					500	500		9,500	18,000	89.47%	40,750	98,000	140.49%	116,500	
5608					4,852	6,585	35.71%							6,585	
5650					2,062,010	2,281,921	10.66%	4,575	2,700	-40.98%	35,150	209,500	496.02%	2,494,121	
5651					500	1,000	100.00%							1,000	
5652					2,845,437	2,949,098	3.64%				61,930			3,011,028	
5671					5,000	20,500	310.00%	500	1,000	100.00%				21,500	
5681					10,000	10,000								10,000	
5683					60,000	60,000								60,000	
5684					8,000	8,000								8,000	
5685					382,325	416,600	8.96%							416,600	
5686					77,983	46,800	-39.99%							46,800	
5690					1,000	1,000		500	500					1,500	
5691					9,600	12,028	25.29%							12,028	
					5600 - Subtotal	5,467,208	5,814,532	6.35%	15,075	22,200	47.26%	75,900	385,430	407.81%	6,222,162
5700					135,000	125,000	-7.41%							125,000	
5720					150,000	150,000								150,000	
5731					300,500	1,000,500	232.95%							1,000,500	
5790					2,000	2,000								2,000	
					5700 - Subtotal	587,500	1,277,500	117.45%						1,277,500	
5810					60,000	60,000								60,000	
5813					46,000	55,000	19.57%							55,000	
5820					53,020	54,060	1.96%	6,750	10,000	48.15%				64,060	
5830					150,000	150,000								150,000	
5831					4,000	3,500	-12.50%	2,750	500	-81.82%				4,000	
5860					134,556	199,613	48.35%	8,872	10,500	18.35%	211,000			421,113	
5861					9,870	10,641	7.81%	1,000	8,000	700.00%	128,219			146,860	
5862						20,000		1,000	5,000	400.00%	240,000			265,000	
5863											100,000			100,000	
5880					40,750	40,750								40,750	
5890					801,752	760,400	-5.16%				7,000			767,400	
5899									711,964		146,362	7,876,570	5,281.57%	8,588,535	
					5800 - Subtotal	1,299,948	1,353,964	4.16%	20,372	745,964	3,561.72%	146,362	8,562,789	5,750.43%	10,662,717
5912											496,115	1,995,824	302.29%	1,995,824	
					5900 - Subtotal						496,115	1,995,824	302.29%	1,995,824	
					5000 - Total	12,746,639	14,806,501	16.16%	292,312	1,151,164	293.81%	82,229,390	144,614,658	75.87%	160,572,324
6120					15,000	30,000	100.00%							30,000	
					6100 - Subtotal	15,000	30,000	100.00%						30,000	
6210											1,500,000			1,500,000	
6210C											3,414,063			3,414,063	
6211FA											1,000,000			1,000,000	
					6200 - Subtotal						5,914,063			5,914,063	
6412					155,682	157,265	1.02%	2,000	8,000	300.00%	108,246	337,977	212.23%	503,242	
6412FA					1,021,300	684,300	-33.00%							684,300	
6413FA											284,998			284,998	
6414					10,000	22,000	120.00%	500	3,000	500.00%	590,000			615,000	
6419					11,004	19,000	72.66%				1,968,500			1,993,500	
6419FA											2,817,913			2,817,913	
					6400 - Subtotal	1,197,986	882,565	-26.33%	2,500	17,000	580.00%	108,246	5,999,388	5,442.37%	6,898,953
					6000 - Total	1,212,986	912,565	-24.77%	2,500	17,000	580.00%	108,246	11,913,451	10,905.92%	12,843,016
7110					1,476,350	1,495,000	1.26%							1,495,000	
7111					4,319,387	4,234,646	-1.96%							4,234,646	
					7100 - Subtotal	5,795,737	5,729,646	-1.14%							5,729,646
7201					3,963,825	2,075,350	-47.64%							2,075,350	
7205					-40,174,791	-42,301,612	5.29%							-42,301,612	
					7200 - Subtotal	-36,210,966	-40,226,262	11.09%							-40,226,262

DISTRICT OFFICE
2024-25 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
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
7312 Interfund Transfers - Out					1,255,000		-100.00%							
7300 - Subtotal					1,255,000		-100.00%							
7910 Unrestricted					47,932,729	55,346,584	15.47%							55,346,584
7900 - Subtotal					47,932,729	55,346,584	15.47%							55,346,584
7000 - Total					18,772,500	20,849,968	11.07%							20,849,968
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					52,617,384	59,934,301	13.91%	1,279,615	2,041,000	59.50%	85,556,877	166,071,167	94.11%	228,046,469

SPECIAL FUNDS

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

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Adopted Budget 2024-25	Difference	% Difference
8884AA	Student Cards	260,000	375,000	6,000	4,000	385,000	125,000	48.08%
8884AB	Student Representation Fee							
INCOME - Total		260,000	375,000	6,000	4,000	385,000	125,000	
2110	Clss Mgt(NonEd)	38,034	43,185			43,185	5,151	13.54%
2392	Non-Inst Students	150,000	100,000			100,000	(50,000)	-33.33%
2999	Salary Budget Control							
2000 - Total		188,034	143,185			143,185	(44,849)	
3220	PERS - Clss Mgt Non-Educational Adm	10,147	11,682			11,682	1,534	15.12%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,910	3,304			3,304	394	13.54%
3420	H&W - Clss Mgt(Non-Educ Admin)	8,817	9,111			9,111	294	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	745	846			846	101	13.54%
3520	SUI-Clss Mgt Non-Educational Admin	19	22			22	3	13.51%
3620	WC - Clss Mgt Non-Educational Admin	408	463			463	55	13.51%
3621T	WC - Clss Emp Temp	1,608	1,072			1,072	(536)	-33.33%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	261	261			261		
3000 - Total		24,916	26,761			26,761	1,845	
4313	Non-Inst Supplies & Materials	11,000	34,054	1,000	3,000	38,054	27,054	245.94%
4317	Outreach Materials		15,000			15,000	15,000	
4000 - Total		11,000	49,054	1,000	3,000	53,054	42,054	
5151	Guest Lecturers/Performers	9,485	60,000			60,000	50,515	532.60%
5159	Oth Instructional Consulting Servs	2,000	10,000			10,000	8,000	400.00%
5212	Student Travel	5,500	15,000	4,000		19,000	13,500	245.45%
5220	Employee Travel	2,000	10,000			10,000	8,000	400.00%
5230	Food/Meetings	6,465	15,000	1,000	1,000	17,000	10,535	162.94%
5231	Refreshments/Meetings		5,000			5,000	5,000	
5501	Laundry Service	200	3,000			3,000	2,800	1,400.00%
5602	Short Term Rental-Veh & Equip	2,000	10,000			10,000	8,000	400.00%
5604	Film Rentals	1,000	3,000			3,000	2,000	200.00%
5650	Software Licensing/Maintenance Svcs	1,000	1,000			1,000		
5651	Internet Access	400	1,000			1,000	600	150.00%
5684	Vehicle Repairs & Maintenance	2,000	3,000			3,000	1,000	50.00%
5860	General Advertising Services	1,000	5,000			5,000	4,000	400.00%
5861	Printing/Duplicating Service	2,000	5,000			5,000	3,000	150.00%
5890	Other Services & Expenses	1,000	5,000			5,000	4,000	400.00%
5000 - Total		36,050	151,000	5,000	1,000	157,000	120,950	
6412	Computer/Technology Equipment		5,000			5,000	5,000	
6000 - Total			5,000			5,000	5,000	
EXPENDITURES - Total		260,000	375,000	6,000	4,000	385,000	125,000	
Ending Balance		0	0	0	0	0	0	

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

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

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Student Center Funds

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Adopted Budget 2024-25	Difference	% Difference
8883AA	Student Center	117,415	105,000		50,000	155,000	37,585	32.01%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only							
INCOME - Total		117,415	105,000		50,000	155,000	37,585	
2110	Clss Mgt(NonEd)	57,050	64,778			64,778	7,727	13.54%
2392	Non-Inst Students				20,000	20,000	20,000	
2997	Classified Step Increase Budget							
2999	Salary Budget Control							
2000 - Total		57,050	64,778		20,000	84,778	27,727	
3220	PERS - Clss Mgt Non-Educational Adm	15,221	17,522			17,522	2,301	15.12%
3320	OASDHI - Clss Mgt Non-Ed Admin	4,364	4,955			4,955	591	13.54%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,226	13,667			13,667	441	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,118	1,270			1,270	151	13.54%
3520	SUI-Clss Mgt Non-Educational Admin	29	32			32	4	13.53%
3620	WC - Clss Mgt Non-Educational Admin	612	694			694	83	13.51%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp				214	214	214	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	392	392			392		
3999	Benefit Suspense							
3000 - Total		34,962	38,533		214	38,748	3,786	
4313	Non-Inst Supplies & Materials	11,988	1,689		10,000	11,689	(299)	-2.49%
4510	CoGS Food							
4000 - Total		11,988	1,689		10,000	11,689	(299)	
5151	Guest Lecturers/Performers	6,415			6,000	6,000	(415)	-6.47%
5230	Food/Meetings	5,000			1,200	1,200	(3,800)	-76.00%
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip							
5650	Software Licensing/Maintenance Svcs	2,000			1,000	1,000	(1,000)	-50.00%
5681	Grounds Maintenance							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							
5690	Other Maintenance/Repairs				7,000	7,000	7,000	
5861	Printing/Duplicating Service							
5890	Other Services & Expenses							
5000 - Total		13,415			15,200	15,200	1,785	
6412	Computer/Technology Equipment							

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

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	Adopted Budget 2024-25	Difference	% Difference
6412FA Computer/Tech Equipment							
6414 Furniture							
6419FA Other Equipment				4,586	4,586	4,586	
6000 - Total				4,586	4,586	4,586	
EXPENDITURES - Total	117,415	105,000		50,000	155,000	37,585	
Ending Balance	0	0	0	0	0	0	

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

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8122AA	Federal Work Study	1,159,906	1,422,548	262,642	22.64%
8122PY	Federal Work Study - Prior Year	31,250	25,286	(5,964)	-19.09%
8150AA	Student Financial Aid	100,000		(100,000)	-100.00%
8151AA	PELL	43,343,940	58,126,312	14,782,372	34.10%
8152AA	SEOG	1,141,758	1,391,308	249,550	21.86%
8155AB	Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
8190AB	Other	210,900		(210,900)	-100.00%
8190PY	Other Prior Year	3,227,475		(3,227,475)	-100.00%
8616AA	CAL Grant	8,154,483	10,585,327	2,430,844	29.81%
8629AI	AB19	835,857	1,357,578	521,721	62.42%
8629AJ	CA Completion	5,296,090	8,581,425	3,285,335	62.03%
8629AK	Other State Financial Aid	661,739		(661,739)	-100.00%
8629PY	Other General Categorical Program PY	613,448	1,151,921	538,473	87.78%
8694AB	State Prior Year Carry Over	488,442	97,436	(391,006)	-80.05%
8839AB	Outside Scholarships	4,760	104,450	99,690	2,094.33%
8894AB	Local Prior Year Carry Over	200		(200)	-100.00%
8981AA	Interfund Transfers - In	31,250		(31,250)	-100.00%
8989AB	Carry Over Funds - Budget Only	13,068	23,549	10,481	80.20%
INCOME - Total		69,314,567	86,367,139	17,052,573	
1214	Educational Administrators - Cont	12,379	14,407	2,028	16.38%
1000 - Total		12,379	14,407	2,028	
2110	Clss Mgt(NonEd)	26,149	33,600	7,450	28.49%
2191	Clss Non-Instr Emp Reg Salary Sched	87,219	100,221	13,002	14.91%
2392	Non-Inst Students	1,164,945	1,436,956	272,011	23.35%
2999	Salary Budget Control				
2000 - Total		1,278,314	1,570,777	292,463	
3130	STRS - Ed Administrators - Cont				
3220	PERS - Clss Mgt Non-Educational Adm	6,977	9,089	2,112	30.27%
3221	PERS - Clss Emp	23,270	27,110	3,840	16.50%
3240	PERS - Ed Adm - Cont	3,303	3,897	594	18.00%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,000	2,570	570	28.49%
3321	OASDHI - Clss Emp	6,672	7,667	995	14.91%
3340	OASDHI - Educational Admin - Cont	947	1,102	155	16.38%
3420	H&W - Clss Mgt(Non-Educ Admin)	5,621	6,173	552	9.82%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	513	659	146	28.49%
3421	H&W - Clss Emp	32,315	35,671	3,356	10.38%
3421RC	OPEB ARC-Clss Emp	1,710	1,964	255	14.91%
3440	H&W - Educational Admin - Cont	2,204	2,278	74	3.34%
3440RC	OPEB ARC-EducAdmin-Cont	243	282	40	16.38%

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

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
3520	SUI-Clss Mgt Non-Educational Admin	13	17	4	28.54%
3521	SUI - Clss Emp	44	50	6	14.88%
3540	SUI - Educational Admin - Cont	6	7	1	16.48%
3620	WC - Clss Mgt Non-Educational Admin	280	360	80	28.51%
3621	WC - Clss Emp	935	1,075	139	14.91%
3621T	WC - Clss Emp Temp	11,132	10,878	(254)	-2.28%
3640	WC - Educational Administrators	133	154	22	16.38%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	167	177	10	6.27%
3921	OTHBEN - Clss Emp	863	992	129	14.91%
3940	OTHBEN - Educational Administrators	65	65		
3000 - Total		99,412	112,237	12,825	
4313	Non-Inst Supplies & Materials	3,500	3,000	(500)	-14.30%
4317	Outreach Materials	15,580		(15,580)	-100.00%
4000 - Total		19,080	3,000	(16,081)	
5151	Guest Lecturers/Performers	16,173	20,000	3,827	23.67%
5230	Food/Meetings	10,827	15,000	4,173	38.54%
5000 - Total		27,000	35,000	8,000	
7312	Interfund Transfers - Out	31,250		(31,250)	-100.00%
7501	Student Fin Aid (Excludes Salaries)	11,630,965	11,611,830	(19,134)	-0.16%
7501AA	Cal Grant B-Financial Aid	7,297,948	9,422,137	2,124,189	29.11%
7501AB	Cal Grant C-Financial Aid	425,000	125,500	(299,500)	-70.47%
7501AE	Federal SEOG-Financial Aid	931,250	1,149,550	218,300	23.44%
7501AF	Federal PELL Grant	43,343,940	58,126,312	14,782,372	34.10%
7501AI	Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
7501AK	Cal Grant A-Financial Aid	200,000	672,690	472,690	236.35%
7502	Scholarships	3,080	4,450	1,370	44.48%
7602	Oth Student Aide (Non-cash)	14,948	19,249	4,301	28.77%
7000 - Total		67,878,381	84,631,718	16,753,337	
EXPENDITURES - Total		69,314,567	86,367,139	17,052,573	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Enterprise Funds**

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Adopted Budget 2024-25	Difference	% Difference
8840AA	Sales and Commissions	352,400			352,400		352,400		
8844IC	Food Services Internal Charges	25,000			25,000		25,000		
8844RC	Panorama Grill	2,726,837	2,844,884				2,844,884	118,047	4.33%
8844RK	Special Events/Catering	308,250	776,632				776,632	468,382	151.95%
8844RL	Food Service Concessions	21,000	125,000				125,000	104,000	495.24%
8844RM	Non-carbonated Vending	10,000	56,133				56,133	46,133	461.33%
8844RN	Carbonated Vending	30,000	50,000				50,000	20,000	66.67%
INCOME - Total		3,473,487	3,852,648		377,400		4,230,048	756,562	
2110	Clss Mgt(NonEd)	289,764	325,052				325,052	35,288	12.18%
2191	Clss Non-Inst Emp Reg Salary Sched	443,415	568,117			15,508	583,625	140,210	31.62%
2392	Non-Inst Students		78,000				78,000	78,000	
2393	Class Non-Inst Overtime	68,000	35,000				35,000	(33,000)	-48.53%
2394	Non-Admin Non-Inst Prof Expt		139,600				139,600	139,600	
2399	Cls Oth - Temp	300,000	200,000				200,000	(100,000)	-33.33%
2999	Salary Budget Control	25,729						(25,729)	-100.00%
2000 - Total		1,126,908	1,345,769			15,508	1,361,277	234,369	
3220	PERS - Clss Mgt Non-Educational Adm	77,309	87,926				87,926	10,617	13.73%
3221	PERS - Clss Emp	118,303	153,676			4,195	157,871	39,567	33.45%
3320	OASDHI - Clss Mgt Non-Ed Admin	22,167	24,866				24,866	2,700	12.18%
3321	OASDHI - Clss Emp	33,921	43,461			1,186	44,647	10,726	31.62%
3321T	OASDHI - Clss Emp Temp	9,552	7,831				7,831	(1,721)	-18.02%
3420	H&W - Clss Mgt(Non-Educ Admin)	66,129	68,335				68,335	2,206	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	5,679	6,371				6,371	692	12.18%
3421	H&W - Clss Emp	247,984	318,896			5,695	324,590	76,606	30.89%
3421RC	OPEB ARC-Clss Emp	8,691	11,135			304	11,439	2,748	31.62%
3520	SUI-Clss Mgt Non-Educational Admin	145	163				163	18	12.18%
3521	SUI - Clss Emp	222	284			8	292	70	31.63%
3521T	SUI - Clss Emp Temp	184	189				189	5	2.61%
3620	WC - Clss Mgt Non-Educational Admin	3,107	3,485				3,485	377	12.15%
3621	WC - Clss Emp	4,755	6,090			166	6,256	1,502	31.58%
3621T	WC - Clss Emp Temp	3,923	4,853				4,853	930	23.72%
3721T	DefBen - Clss Emp Temp	11,400	12,905				12,905	1,505	13.20%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,960	1,960				1,960		
3921	OTHBEN - Clss Emp	4,390	5,624			154	5,778	1,388	31.62%
3000 - Total		619,821	758,051			11,707	769,758	149,936	
4313	Non-Inst Supplies & Materials	10,500	5,000		8,000		13,000	2,500	23.81%
4321	Fuel - Lubricants	3,000	6,000				6,000	3,000	100.00%
4510	CoGS Food	1,093,250	1,142,000		160,000		1,302,000	208,750	19.09%
4520	CoGS Paper Goods	181,500	180,277		8,500		188,777	7,277	4.01%

**KERN COMMUNITY COLLEGE DISTRICT
2024-25 Enterprise Funds**

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Adopted Budget 2024-25	Difference	% Difference
4530 CoGS Other	1,987	2,737		250		2,987	1,000	50.32%
4000 - Total	1,290,237	1,336,013		176,750		1,512,763	222,526	
5108 Temp Employment Agency Services	185,025			185,025		185,025		
5119 Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5230 Food/Meetings	500	2,000				2,000	1,500	300.00%
5300 Institutional Dues/Memberships	500	3,000				3,000	2,500	500.00%
5501 Laundry Service	85,620	105,000		7,750		112,750	27,130	31.69%
5602 Short Term Rental-Veh & Equip	1,750	11,000		250		11,250	9,500	542.86%
5650 Software Licensing/Maintenance Svcs	34,000	58,000				58,000	24,000	70.59%
5684 Vehicle Repairs & Maintenance	5,000	5,000				5,000		
5690 Other Maintenance/Repairs	51,550	60,000		1,550		61,550	10,000	19.40%
5830 Bank Charges	1,675			1,675		1,675		
5831 Credit Card Expense	12,800	22,000		1,800		23,800	11,000	85.94%
5861 Printing/Duplicating Service	1,500	500				500	(1,000)	-66.67%
5880 Taxes - Licenses & Permits	2,850	2,500		350		2,850		
5890 Other Services & Expenses	3,250	20,000		750		20,750	17,500	538.46%
5899 Contingencies Account - Budget Only	15,500	15,000		500		15,500	0	0.00%
5000 - Total	402,520	304,000		200,650		504,650	102,130	
6419 Other Equipment	34,000	81,600				81,600	47,600	140.00%
6000 - Total	34,000	81,600				81,600	47,600	
EXPENDITURES - Total	3,473,487	3,825,433		377,400	27,216	4,230,048	756,562	
Ending Balance	0	27,216	0	0	(27,216)	0	0	

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

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8823AA	Specific Contributions/Gifts	144,125		(144,125)	-100.00%
8894AB	Local Prior Year Carry Over	252,826	2,409,894	2,157,068	853.18%
8982AA	Intrafund Transfers - In	2,551,546	8,144,000	5,592,454	219.18%
8989AB	Carry Over Funds - Budget Only	75,591,865	79,858,045	4,266,179	5.64%
INCOME - Total		78,540,362	90,411,938	11,871,576	
5119	Oth Non-Inst Consulting Services	227,383	278,483	51,100	22.47%
5560	Hazardous Waste Disposal		14,550	14,550	
5650	Software Licensing/Maintenance Svcs		3,811	3,811	
5860	General Advertising Services	2,500	39,756	37,256	1,490.25%
5861	Printing/Duplicating Service	2,500	24,049	21,549	861.95%
5899	Contingencies Account - Budget Only	2,108,446	1,585,868	(522,578)	-24.78%
5000 - Total		2,340,829	1,946,518	(394,311)	
6110FA	Sites		5,450,000	5,450,000	
6120	Site Improvement		3,229,000	3,229,000	
6120FA	Site Improvement	547,600	95,000	(452,600)	-82.65%
6210	Buildings Construction		50,700	50,700	
6210C	Buildings Construction - C	74,320,523	75,477,439	1,156,916	1.56%
6211	Buildings Architect	962,622	2,463,934	1,501,312	155.96%
6212	Buildings - Fees	60,360	50,550	(9,810)	-16.25%
6214	Buildings - Testing & Inspection	160,103	904,368	744,265	464.87%
6412	Computer/Technology Equipment	75,000	150,000	75,000	100.00%
6414FA	Furniture		167,412	167,412	
6419	Other Equipment		111,712	111,712	
6419FA	Other Equipment		241,980	241,980	
6000 - Total		76,126,208	88,392,095	12,265,887	
7910	Unrestricted	73,326	73,326		
7000 - Total		73,326	73,326		
EXPENDITURES - Total		78,540,362	90,411,938	11,871,576	
Ending Balance		0	0	0	

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

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	2,889,252	3,595,574	706,322	24.45%
INCOME - Total		2,889,252	3,595,574	706,322	
2110	Clss Mgt(NonEd)	8,747	8,671	(76)	-0.87%
2191	Clss Non-Instr Emp Reg Salary Sched	1,496	1,596	100	6.67%
2999	Salary Budget Control	770	2,748	1,978	256.80%
2000 - Total		11,013	13,014	2,001	
3220	PERS - Clss Mgt Non-Educational Adm	2,334	2,353	19	0.82%
3221	PERS - Clss Emp	399	432	33	8.15%
3320	OASDHI - Clss Mgt Non-Ed Admin	669	641	(28)	-4.20%
3321	OASDHI - Clss Emp	114	122	8	6.68%
3420	H&W - Clss Mgt(Non-Educ Admin)	1,543	1,367	(176)	-11.43%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	171	170	(1)	-0.56%
3421	H&W - Clss Emp	441	456	15	3.33%
3421RC	OPEB ARC-Clss Emp	29	31	2	6.65%
3520	SUI-Clss Mgt Non-Educational Admin	4	4	(1)	-16.86%
3521	SUI - Clss Emp	1	1	0	5.26%
3620	WC - Clss Mgt Non-Educational Admin	94	93	(1)	-0.58%
3621	WC - Clss Emp	16	17	1	6.74%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	73	66	(7)	-8.98%
3921	OTHBEN - Clss Emp	15	16	1	6.76%
3000 - Total		5,903	5,768	(135)	
4313	Non-Inst Supplies & Materials	20	20		
4000 - Total		20	20		
5118	Cont Security Services		276	276	
5119	Oth Non-Inst Consulting Services	2,037	2,250	213	10.43%
5220	Employee Travel	100	100		
5230	Food/Meetings	20	20		
5300	Institutional Dues/Memberships	30	30		
5640	Lease Relocatables	794	794		
5650	Software Licensing/Maintenance Svcs	400	400		
5651	Internet Access	90	90		
5686	Oth Equipment Maint Agreements	60	60		
5860	General Advertising Services	240	240		
5861	Printing/Duplicating Service	30	30		
5890	Other Services & Expenses	100	100		
5000 - Total		3,902	4,390	488	
6210C	Buildings Construction - C	2,812,117	3,010,822	198,705	7.07%
6214	Buildings - Testing & Inspection	11,005	11,005		
6412	Computer/Technology Equipment		17	17	

6419	Other Equipment	45,292	550,537	505,245	1,115.53%
6000 - Total		2,868,414	3,572,382	703,968	
EXPENDITURES - Total		2,889,252	3,595,574	706,322	
Ending Balance		0	0	0	

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

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

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

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	229,337,343	179,325,605	(50,011,737)	-21.81%
INCOME - Total		229,337,343	179,325,605	(50,011,737)	
2110	Clss Mgt(NonEd)	865,926	858,408	(7,518)	-0.87%
2191	Clss Non-Instr Emp Reg Salary Sched	148,111	157,994	9,883	6.67%
2999	Salary Budget Control	216,767	272,011	55,244	25.49%
2000 - Total		1,230,803	1,288,413	57,610	
3220	PERS - Clss Mgt Non-Educational Adm	231,029	232,922	1,893	0.82%
3221	PERS - Clss Emp	39,516	42,737	3,221	8.15%
3320	OASDHI - Clss Mgt Non-Ed Admin	66,243	63,464	(2,779)	-4.20%
3321	OASDHI - Clss Emp	11,330	12,087	756	6.67%
3420	H&W - Clss Mgt(Non-Educ Admin)	152,758	135,303	(17,455)	-11.43%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	16,972	16,877	(95)	-0.56%
3421	H&W - Clss Emp	43,645	45,101	1,456	3.34%
3421RC	OPEB ARC-Clss Emp	2,903	3,097	194	6.67%
3520	SUI-Clss Mgt Non-Educational Admin	433	361	(72)	-16.56%
3521	SUI - Clss Emp	74	79	5	6.70%
3620	WC - Clss Mgt Non-Educational Admin	9,285	9,231	(55)	-0.59%
3621	WC - Clss Emp	1,588	1,694	106	6.64%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	7,201	6,554	(647)	-8.98%
3921	OTHBEN - Clss Emp	1,466	1,564	98	6.67%
3000 - Total		584,445	571,071	(13,373)	
4313	Non-Inst Supplies & Materials	1,980	1,980		
4000 - Total		1,980	1,980		
5118	Cont Security Services		16,135	16,135	
5119	Oth Non-Inst Consulting Services	5,427,203	58,769,089	53,341,886	982.86%
5220	Employee Travel	9,900	9,900		
5230	Food/Meetings	1,980	1,980		
5300	Institutional Dues/Memberships	2,970	2,970		
5530	Light - Electricity	25,000	19,568	(5,432)	-21.73%
5603	Rental of Facilities	26,300	7,763	(18,537)	-70.48%
5640	Lease Relocatables		90,529	90,529	
5650	Software Licensing/Maintenance Svcs	39,600	54,374	14,774	37.31%
5651	Internet Access	8,910	8,910		
5686	Oth Equipment Maint Agreements	5,940	5,940		
5860	General Advertising Services	28,504	34,964	6,461	22.67%
5861	Printing/Duplicating Service	2,970	28,037	25,067	843.99%
5890	Other Services & Expenses	10,741	16,163	5,422	50.48%
5000 - Total		5,590,017	59,066,321	53,476,303	
6210C	Buildings Construction - C	216,565,913	111,541,065	(105,024,848)	-48.50%

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

	Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
6211 Buildings Architect	2,039,888	3,850,206	1,810,319	88.75%
6214 Buildings - Testing & Inspection	1,366,107	1,790,166	424,059	31.04%
6412 Computer/Technology Equipment		1,699	1,699	
6419 Other Equipment	1,820,327	991,804	(828,522)	-45.52%
6419FA Other Equipment	137,863	222,879	85,017	61.67%
6000 - Total	221,930,097	118,397,820	(103,532,277)	
EXPENDITURES - Total	229,337,343	179,325,605	(50,011,737)	
Ending Balance	0	0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Adopted Budget 2024-25	Difference	% Difference
8120AA Higher Education Act	280,436	500,000				500,000	219,564	78.29%
8120PY Higher Education Act - Prior Yr Adj	410,985	250,000				250,000	(160,985)	-39.17%
8190AA Federal Admin Cost Alws		200,000				200,000	200,000	
8190AB Other	556,148	277,724				277,724	(278,424)	-50.06%
8190PY Other Prior Year	158,061	196,464				196,464	38,403	24.30%
8621AA Child Development	3,106,479	2,102,671	2,029,456			4,132,126	1,025,647	33.02%
8621PY Child Development Prior Yr	667,285	557,294				557,294	(109,990)	-16.48%
8690AA Other State Revenues	34,519	18,010	17,912			35,922	1,403	4.06%
8694AB State Prior Year Carry Over	99,577	76,385	183,967			260,352	160,775	161.46%
INCOME - Total	5,313,490	4,178,549	2,231,334			6,409,883	1,096,393	
1419 Acad Emp - Non-Inst Non Cont								
1000 - Total								
2110 Clss Mgt(NonEd)	441,202	291,386	209,574			500,960	59,758	13.54%
2191 Clss Non-Inst Emp Reg Salary Sched	1,641,553	1,220,874	475,023			1,695,897	54,345	3.31%
2392 Non-Inst Students	216,000	91,000	665,000			756,000	540,000	250.00%
2393 Class Non-Inst Overtime	48,000	20,000				20,000	(28,000)	-58.33%
2394 Non-Admin Non-Inst Prof Expt	126,000	179,200				179,200	53,200	42.22%
2399 Cls Oth - Temp	213,168	404,937	40,000			444,937	231,769	108.73%
2999 Salary Budget Control	54,530	160,118				160,118	105,589	193.64%
2000 - Total	2,740,452	2,367,515	1,389,598			3,757,113	1,016,660	
3120 STRS - Clss Mgt Non-Educ Admin	49,801	16,518	40,029			56,546	6,745	13.54%
3121 STRS - Clss Emp	22,543	24,150				24,150	1,606	7.12%
3131T STRS - Oth Acad Emp Non-Inst Temp								
3139 STRS on behalf Non Instr	34,519	18,010	17,912			35,922	1,403	4.06%
3220 PERS - Clss Mgt Non-Educational Adm	48,148	55,427				55,427	7,279	15.12%
3221 PERS - Clss Emp	337,285	238,434	122,112			360,546	23,261	6.90%
3320 OASDHI - Clss Mgt Non-Educ Admin	17,586	16,929	3,039			19,968	2,382	13.54%
3321 OASDHI - Clss Emp	103,201	72,353	34,877			107,230	4,029	3.90%
3321T OASDHI - Clss Emp Temp	8,590	8,261	580			8,841	251	2.92%
3341T OASDHI - Oth Acad Emp Non-Inst Temp								
3420 H&W - Clss Mgt(Non-Educ Admin)	110,215	68,335	45,557			113,891	3,676	3.34%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	8,648	5,711	4,108			9,819	1,171	13.54%
3421 H&W - Clss Emp	782,527	596,791	246,005			842,796	60,269	7.70%
3421RC OPEB ARC-Clss Emp	25,646	19,755	8,452			28,207	2,561	9.99%
3520 SUI-Clss Mgt Non-Educational Admin	221	146	105			250	30	13.55%
3521 SUI - Clss Emp	809	610	238			848	39	4.78%
3521T SUI - Clss Emp Temp	194	242	20			262	69	35.40%
3541T SUI - Oth Acad Emp - Non Instl temp								
3620 WC - Clss Mgt Non-Educational Admin	4,730	3,124	2,247			5,370	640	13.53%

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

		Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Adopted Budget 2024-25	Difference	% Difference
3621	WC - Clss Emp	17,354	13,088	5,092			18,180	826	4.76%
3621T	WC - Clss Emp Temp	6,468	6,157	7,558			13,714	7,246	112.04%
3641T	WC-Oth Acad Emp - Non Instr Temp								
3721	DefBen - Clss Emp	8,150	8,093	897			8,990	840	10.30%
3721T	DefBen - Clss Emp Temp	12,888	17,640	1,520			19,160	6,271	48.66%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clss Emp	13,349	9,978	4,469			14,447	1,099	8.23%
3000 - Total		1,616,138	1,201,711	546,121			1,747,832	131,694	
4211	Non-Library/Magazines/Bks/Prdcls	5,500	6,585				6,585	1,085	19.74%
4310	Inst Supplies & Materials	55,593	30,000	7,035			37,035	(18,558)	-33.38%
4312	All Computer Software	3,500		7,000			7,000	3,500	100.00%
4313	Non-Inst Supplies & Materials	63,001	68,530	3,700			72,230	9,229	14.65%
4317	Outreach Materials	5,478	3,387				3,387	(2,090)	-38.16%
4400	Food - Non Travel Non Cafeteria	117,500	116,689	21,397			138,086	20,586	17.52%
4000 - Total		250,572	225,191	39,132			264,323	13,751	
5119	Oth Non-Inst Consulting Services		65,000				65,000	65,000	
5151	Guest Lecturers/Performers	10,000						(10,000)	-100.00%
5212	Student Travel	2,000						(2,000)	-100.00%
5220	Employee Travel	50,000	33,250	4,000			37,250	(12,750)	-25.50%
5220DT	Employee Travel DO	750		700			700	(50)	-6.67%
5230	Food/Meetings	3,600	8,542				8,542	4,942	137.29%
5300	Institutional Dues/Memberships	10,600	600				600	(10,000)	-94.34%
5530	Light - Electricity	26,250		38,500			38,500	12,250	46.67%
5540	Water - Sanitation	27,500		29,000			29,000	1,500	5.45%
5550	Disposal Services	2,700		2,500			2,500	(200)	-7.41%
5570	Pest Control	2,200		2,200			2,200		
5581	Telephone Services	6,800	750	6,000			6,750	(50)	-0.74%
5650	Software Licensing/Maintenance Svcs		5,935				5,935	5,935	
5690	Other Maintenance/Repairs	143,789	105,041				105,041	(38,748)	-26.95%
5691	Other Maintenance Contracts	28,000		1,000			1,000	(27,000)	-96.43%
5860	General Advertising Services	5,000	5,000				5,000		
5861	Printing/Duplicating Service		400				400	400	
5880	Taxes - Licenses & Permits	4,573	10,000	1,573			11,573	7,000	153.07%
5899	Contingencies Account - Budget Only	95,799		171,011			171,011	75,212	78.51%
5912	Out - Indirect Cost(Expense)	50,000	26,678				26,678	(23,322)	-46.64%
5000 - Total		469,561	261,197	256,484			517,681	48,120	
6120	Site Improvement		122,935				122,935	122,935	
6412	Computer/Technology Equipment	20,000						(20,000)	-100.00%
6414	Furniture	16,000						(16,000)	-100.00%

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

	Adopted Budget 2023-24	Bakersfield 2024-25	Cerro Coso 2024-25	Porterville 2024-25	District 2024-25	Adopted Budget 2024-25	Difference	% Difference
6419 Other Equipment	126,267						(126,267)	-100.00%
6419FA Other Equipment	74,500						(74,500)	-100.00%
6000 - Total	236,767	122,935				122,935	(113,832)	
EXPENDITURES - Total	5,313,490	4,178,549	2,231,334			6,409,883	1,096,393	
Ending Balance	0	0	0	0	0	0	0	