

Kern Community College District

Income to be Allocated - Unrestricted GU001

	2025-26	2026-27						
Income Description	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves	Adoptive Allocation	Variance
SCFF	265,530,178	199,040,667	41,930,570	38,631,336			279,602,573	14,072,395
Stabilization - KCCD	-	-	-	-		-	-	-
Part-Time Faculty Support (Adjunct)	632,931	482,004	74,036	73,578			629,618	(3,313)
Full-Time Faculty Hiring	3,488,843	2,670,884	410,247	407,712			3,488,843	-
Lottery Revenue	4,890,036	4,224,474	664,888	647,228			5,536,590	646,554
Mandated Costs	858,378	700,714	107,630	106,964			915,308	56,930
Interest Income	6,000,000	4,578,792	716,118	705,090			6,000,000	-
Miscellaneous Income	175,000	157,954	24,704	24,323			206,981	31,981
Total GU001 Income to be Allocated	281,575,367	211,855,489	43,928,192	40,596,232		-	296,379,913	14,804,547
PY Allocated Income		203,695,804	40,122,751	37,756,812				
Increase (Decrease) from PY		8,159,685	3,805,441	2,839,421				
Increase (Decrease) from PY - %		4.0%	9.5%	7.5%				
District Office Budget (Chargebacks)	41,878,240	25,892,244	4,502,170	4,439,950	(43,964,363)	9,130,000	-	(7,043,877)
CY Allocation - After Chargebacks		185,963,246	39,426,022	36,156,283			261,545,550	
PY Allocated - After Chargebacks		170,587,706	34,732,129	32,317,892				
Increase (Decrease) from PY		15,375,540	4,693,893	3,838,390				
Increase (Decrease) from PY - %		9.0%	13.5%	11.9%				

District wide Reserves includes one time request approved in Board Meeting dated June11th 2026 & April 25th 2026

1. Professional Expert(Grant Writing)	\$30,000	
2. Ellucian Banner ERP System Upgrades	\$1,250,000	25,892,244
3. Ellucian Contract	\$2,000,000	
4. Telephone Replacement	\$760,000	