

Kern Community College District
 GU001 District Operations
 Budget 2026-27 Tentative Budget

GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellor's Office (Includes District Operations, Board of Trustees, and Public Relations/Development)	Human Resources & Legal	Educational Services (Includes Educational Services, IR, and Workforce & Economic Development)	Finance Admin, Risk Mgmt & Facilities	Information Technology	Total
Projected 2026-27 Tentative Budget -- Salary & Benefits	2,729,491.04	3,198,468.43	3,992,717.04	7,290,610.01	7,648,441.99	24,859,728.51
2025-26 Adopted Budget -- Salary	2,501,652.68	2,724,386.54	2,792,455.58	4,339,016.48	5,307,779.40	17,665,290.68
Benefits	1,196,096.37	1,089,044.90	1,088,672.41	1,767,735.53	2,099,319.43	7,240,868.64
Variance Increase/(Decrease)	(968,258.01)	(614,963.01)	111,589.05	1,183,858.00	241,343.16	(46,430.81)

Primary Variance

Positions Additions

Accounting Manager (1) proposing @ range 12 mgmt				116,213.77		
Department Assistant III (3) - range 38- classified				137,834.64		
Lead Buyer (2) proposing @ range 12 mgmt				232,427.54		
Program Manager (1) - Safety-range 006 mgmt				86,720.50		
Asst. Director of Institutional Research & Reporting(1)@range 017 mgmt			148,321.49			
Project Coordinator (1)@range -53- classified			96,372.60			
Program Manager (1)- range 006 mgmt			86,720.50			
VR Mobile Pod Operator (19-hour position)classified 43.5			26,432.13			
Executive Assistant / HR Paralegal (Confidential Classified) range 008		95,609.35				
Associate Vice Chancellor HR- range 21		180,285.69				
Director Employee & Labor Relations range 18		155,737.56				
Talent Acquisition Manager range 11		110,679.78				
Leave of Absence Manager range 11		110,679.78				
Organizational Development & Training Manager range 11		110,679.78				
Chief Integrity Officer	220,000.00					

Position Replacement

Assistant Director 1				(145,048.73)		
Assistant Director 2				(138,059.47)		
Zav's Payroll - ending 06/30/2026	(284,673.79)					
Variance Increase/ (Decrease)	(1,032,932)	148,709	469,436	1,473,946	241,343	(46,430.81)

GU001 Non Labor & Debt Service & Temp Labor	Chancellor's Office (Includes District Operations, Board of Trustees, and Public Relations/Development)	Human Resources & Legal	Educational Services (Includes Educational Services, IR, and Workforce & Economic Development)	Finance Admin & Risk Mgmt	Information Technology	Total
Projected 2026-27 Tentative Budget Non- Labor (Including reserve funded)	1,499,155.00	2,572,950.00	613,736.16	11,541,229.88	8,895,842.36	25,122,913.40
Their request						
2025-26 Adopted Budget Non- Labor (Including reserve funded)	1,188,425.53	2,681,747.00	737,246.00	16,553,153.00	8,355,882.00	29,516,453.53
Variance Increase/(Decrease)	310,729.47	(108,797.00)	(123,509.84)	(5,011,923.12)	539,960.36	(4,393,540.13)

Abatement per IJE with CCCCCO						-
Anticipated breakage (resignations/new employees)						-
Reserve Funded Expenses:	30,000.00	-	-	950,000.00	500,000.00	1,480,000.00
Automation & System Upgrade					500,000.00	
Finance System Modernization and Automation				750,000.00		
Professional Expert(Grant Writing)	30,000.00					
Professional Development				200,000.00		
Total Proposed 2026-27 DO Tentative Budget (INCLUDING reserve funded)	4,228,646.04	5,771,418.43	4,606,453.20	18,831,839.89	16,544,284.35	49,982,641.91
Net Change (includes carryover)	(657,528.54)	(723,760.01)	(11,920.79)	(3,828,065.12)	781,303.52	(4,439,970.94)
Total Proposed 2026-27 DO Tentative Budget (EXCLUDING reserve funded)	4,198,646.04	5,771,418.43	4,606,453.20	17,881,839.89	16,044,284.35	48,502,641.91