

## Kern Community College District 2017-18 GU001 District Operations Budget Variance

<b>Budget</b>	<b>Amount</b>	<b>Increase (Decrease)</b>
<b>2016-17 Adopted Budget</b>	25,269,647	
<b>March Proposed 2017-18 Budget</b>	26,254,237	984,590
<b>April Proposed 2017-18 Budget</b>	25,854,163	(400,074)
<b>Net Change from 2016-17 Adopted Budget</b>	584,516	584,516

<b>Changes from March Proposed 2017-18 Budget:</b>	<b>Increase/(Decrease)</b>
Correction on Medical Benefit Cost Change	(56,168)
IT ---Two (2) Enterprise Resource Plan (ERP) Analysts to be co-located @ BC and funded by BC Categorical funds	(218,859)
IT ---Convert Enterprise Project Manager Position to ERP Analyst	(125,762)
Various Other Labor Changes	(5,285)
New Security Camera Contract	6,000
<b>Net Increase/(Decrease) from March Proposal</b>	<b>(400,074)</b>

Kern Community College District											Draft	3/22/2017
2017-18 GU001 District Operations Budget Variance												
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	TOTAL	
<b>Projected 2017-18 -- Salary &amp; Benefits</b>	487,510	624,919	474,017	2,322,819	4,254,205	2,714,988	546,179	-	-	570,421	11,995,059	
<b>2016-17 Adopted Budget -- Salary &amp; Benefits</b>	550,193	626,357	497,643	2,254,931	4,258,155	2,348,396	527,099	173,176	185,013	565,116	11,986,078	
<b>Variance Increase/(Decrease)</b>	(62,683)	(1,438)	(23,626)	67,889	(3,949)	366,592	19,080	(173,176)	(185,013)	5,305	8,981	
<b>Primary Variances</b>												
<b>Salary Step and Column and Other Changes</b>	(157)	(10,938)	(31,528)	(19,802)	152,702	2,567	11,410	(0)	(0)	(3,715)	100,539	
<b>Defined Benefit Rate Decline of -15.91%</b>	(176)	-	-	-	-	(310)	-	-	-	-	(486)	
<b>Long Term Disability Rate Increase of 100%</b>	1,883	1,208	715	5,073	7,940	5,035	715	-	-	1,475	24,045	
<b>STRS Rate Increase of 14.71%</b>	5,806	-	3,480	-	-	1,840	-	-	-	-	11,127	
<b>PERS Rate Increase of 11.67%</b>	-	7,234	3,045	25,552	49,303	24,527	6,294	-	-	6,002	121,956	
<b>Medical Benefit Rate Increase of 1.48%</b>	1,764	1,058	661	4,354	7,054	4,604	661	-	-	1,543	21,699	
<b>Total Base Benefit Change</b>	9,119	(1,438)	(23,626)	15,176	216,998	38,264	19,080	(0)	(0)	5,305	278,880	
<b>Position Additions:</b>												
Business Services -- Accounting Manager				125,762							125,762	
Enterprise Resource Plan Analyst I (1 position)					109,430						109,430	
Security Engineer					109,430						109,430	
Human Resources Technician - Benefits (assist with Medical Benefit Pool Administration)						80,487					80,487	
Human Resources Specialist -- TEMP						110,414					110,414	
<b>Positions Not Budgeted:</b>												
Internal Auditor (Replaced by Accounting Manager in Business Services)								(173,176)			(173,176)	
Associate Vice Chancellor External and Governmental Affairs									(185,013)		(185,013)	
Accounting Tech II				(73,050)							(73,050)	
Human Resources Admin Manager						(134,986)					(134,986)	
IT Enterprise Project Manager					(125,762)						(125,762)	
<b>Other:</b>												
Decrease Chancellor Compensation	(71,802)										(71,802)	
Budget Correction for Assistant Director Information Technology					(159,312)						(159,312)	
Job Development Specialist -- Transfer from BC Job Placement to HR						117,680					117,680	
					(154,733)	154,733					-	
											-	
											-	
<b>Variance Increase/(Decrease)</b>	(62,683)	(1,438)	(23,626)	67,889	(3,949)	366,592	19,080	(173,176)	(185,013)	5,305	8,981	
<b>GU001 Non Labor &amp; Debt Service &amp; Temporary Labor</b>												
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	Total	
<b>Projected 2017-18</b>	411,000	28,250	591,675	7,414,798	4,194,362	438,730	349,000	-	-	431,289	13,859,104	
<b>2016-17 Adopted Budget Non-Labor</b>	568,000	39,577	559,768	7,606,514	3,431,334	363,437	229,950	100,200	15,400	369,389	13,283,569	
<b>Variance Increase/(Decrease)</b>	(157,000)	(11,327)	31,907	(191,717)	763,028	75,293	119,050	(100,200)	(15,400)	61,900	575,534	
Variances See Attached Worksheet Detail												
<b>Total Proposed 2017-18 Budget</b>												
	898,510	653,169	1,065,692	9,737,617	8,448,567	3,153,718	895,179	-	-	1,001,710	25,854,163	
<b>Net Change</b>	(219,683)	(12,765)	8,282	(123,828)	759,079	441,885	138,130	(273,376)	(200,413)	67,205	584,516	





**Kern Community College District  
2017-18 vs 2016-17 Budget Variance Detail Report  
Summary of Changes by Account**

Organiz ation	Account	Account Description	Reason For change	Institutional Research	Educational Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office and Board of Operations	Chancellor and Board of Trustees	Business Services	Grand Total
14			Move \$2,500 from HR Payroll 5220; Move \$400 from HR PC 5220; move \$4,400 from HR Safety 5220; move \$500 from HR BC 5220; consolidate HR ee travel into one account for conferences and professional development					7,800.00								7,800.00
14			Move \$2,500 to DO HR 5220; reallocated to payroll if determined needed					(2,500.00)								(2,500.00)
14			Move \$4,400 to DO HR 5220; reallocated to safety if determined needed					(4,400.00)								(4,400.00)
14			Move \$500 to DO HR 5220; reallocated to college if determined needed					(500.00)								(500.00)
14			Minimal use of this account					(1,100.00)								(1,100.00)
14	5560	Hazardous Waste Disposal	Three previous budgeted amounts have not exceed \$2,000 and are 0					(6,500.00)								(6,500.00)
14	5813	Physical Examinations/Tests	Change in state vaccination requirements for child care providers (anticipated to decrease over time and offset by change in TB risk assessment testing)					4,000.00								4,000.00
14	5860	General Advertising	FON anticipated similar to 2016; large increase in faculty advertising due to FON obligation					30,000.00								30,000.00
14	5890	Other Services & Expenses	Maintenance contract for LiveScan upgrade					1,740.00								1,740.00
14								(3,764.00)								(3,764.00)
14	Sum							75,292.88								75,292.88
15	4211	Non-Library/Magazines/Bks/Prdcls	Increased costs of Legal refrence books						18,000.00							18,000.00
15	5119	Oth Non-Inst Consulting Services	Shifted from Internal Auditor for investigations						75,000.00							75,000.00
15	5220	Employee Travel	With the addition of a staff member, Joe Grubbs, we have a better understanding of the needs of his office regarding travel and training. We have increased this account number to reflect that travel and training						9,000.00							9,000.00
15		Food/Meetings	In the past we had not used this account often however, Joe will be conducting ongoing training and those trainings may take place over a lunch hour. We have increased this account number to reflect the change						1,000.00							1,000.00
15	5300	Institutional Dues/Memberships							(1,500.00)							(1,500.00)
15	5407	Insurance Deductibles							(3,000.00)							(3,000.00)
15	5650	Software Licensing/Maintenance Svcs	With the addition of a staff member, we have identified a need for emergency preparedness supplies and training equipment.						18,000.00							18,000.00
15	5731	Attorney Fees - Oth	Because we have continuing litigation we believe this account should be slightly increased.						3,550.00							3,550.00
15	5740	Settlement Expense	We will use reserves as nessecary						-							-
15	5860	General Advertising							(1,000.00)							(1,000.00)
15	General Counsel and Risk Management								119,050.00							119,050.00
16	5119	Oth Non-Inst Consulting Services	Moved from 130IT0							100,000.00						100,000.00
16	5652	Cloud Services	Moved from 5650, Contractual Increases, Drupal Website SaaS Solution (40k)							101,804.00						101,804.00
16	5119	Oth Non-Inst Consulting Services	Increase because of state portal integrations						99,000.00							99,000.00
16	5220	Employee Travel	CIO and Assistant Professional Development						25,000.00							25,000.00
16		Non-Inst Supplies & Materials	Supplies						10,000.00							10,000.00
16	5300	Institutional Dues/Memberships							(250.00)							(250.00)
16	5650	Software Licensing/Maintenance Svcs	Moved to 5652						(57,320.00)							(57,320.00)
16	6412FA	Computer/Tech Equipment							(10,873.00)							(10,873.00)
16	IT Operations								267,361.00							267,361.00
17	4211	Non-Library/Magazines/Bks/Prdcls														-
17	5119	Oth Non-Inst Consulting Services										(12,000.00)				(12,000.00)
17	5220	Employee Travel										(7,500.00)				(7,500.00)

**Kern Community College District  
2017-18 vs 2016-17 Budget Variance Detail Report  
Summary of Changes by Account**

Organiz ation	Account	Account Description	Reason For change	Institutional Research	Educational Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total	
17	5300	Institutional Dues/Memberships									(5,700.00)					(5,700.00)	
17	5731	Attorney Fees - Oth	Shifted to General Counsel Budget								(75,000.00)					(75,000.00)	
17	5790	Other Professional Fees									-					-	
<b>17 Internal Audit</b>											(100,200.00)						(100,200.00)
19	4211	Non-Library/Magazines/Bks/Prdcls										(100.00)				(100.00)	
19	5119	Oth Non-Inst Consulting Services										(800.00)				(800.00)	
19	5220	Employee Travel										(6,500.00)				(6,500.00)	
19	5860	General Advertising										(8,000.00)				(8,000.00)	
<b>19 External &amp; Governmental Affairs</b>											(15,400.00)						(15,400.00)
D0	5220	Professional Development	District-wide Professional Development (non management/faculty)										50,000.00			50,000.00	
D0	2393	Class Non-Inst Overtime	Public Safety										2,000.00			2,000.00	
D0	4211	Non-Library/Magazines/Bks/Prdcls											200.00			200.00	
D0	4321	Fuel - Lubricants											(500.00)			(500.00)	
D0	5220	Employee Travel											(9,000.00)			(9,000.00)	
D0	5230	Food/Meetings	Inflation										1,000.00			1,000.00	
D0	5530	Light - Electricity											10,000.00			10,000.00	
D0	5540	Water - Sanitation											500.00			500.00	
D0	5550	Disposal Services											500.00			500.00	
D0	5650	Software Licensing/Maintenance Svcs											200.00			200.00	
D0	5681	Grounds Maintenance											1,500.00			1,500.00	
D0	5684	Vehicle Repairs & Maintenance											2,500.00			2,500.00	
D0	5686	Oth Equipment Maint Agreements											7,500.00			7,500.00	
D0	5820	Postage/Express Overnight Svcs											(35,000.00)			(35,000.00)	
D0	5861	Printing/Duplicating Service											3,000.00			3,000.00	
D0	5911	Indirect Cost(Reimbursement)											12,500.00			12,500.00	
D0	6120	Site Improvement											15,000.00			15,000.00	
<b>D0 District Office Operations</b>											61,900.00					61,900.00	
R0	5119	Oth Non-Inst Consulting Services												(70,000.00)		(70,000.00)	
R0	5220	Employee Travel												8,000.00		8,000.00	
R0	5650	Software Licensing/Maintenance Svcs												5,000.00		5,000.00	
R0	5720	Trustee Election												(100,000.00)		(100,000.00)	
<b>R0 Chancellor and Board of Trustees Office</b>											(157,000.00)					(157,000.00)	
R2	5119	Oth Non-Inst Consulting Services	Measure G Audit												10,000.00	10,000.00	
R2	5400	Comprehensive/Liab/Prpty/Auto Ins)	17-18 Projections not yet rec'd from SISC												-	-	
R2	7110	Debt Reduction													50,000.00	50,000.00	
R2	7111	Debt Interest & Other Charges													(109,382.00)	(109,382.00)	
<b>R2 Business Services</b>											(49,382.00)					(49,382.00)	
<b>Grand Total</b>				(11,327.00)	31,907.35	(142,334.76)	495,667.00	75,292.88	119,050.00	267,361.00	(100,200.00)	(15,400.00)	61,900.00	(157,000.00)	(49,382.00)	575,534.47	

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