

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

<u>Budget</u>	<u>Amount</u>	<u>Increase (Decrease)</u>
2016-17 Adopted Budget	25,269,647	
February Proposed 2017-18 Budget	26,254,237	984,590
March Proposed 2017-18 Budget	25,854,163	(400,074)
April Proposed 2017-18 Budget	25,996,618	142,455
Net Change from 2016-17 Adopted Budget	<u>584,516</u>	<u>584,516</u>
Changes from March Proposed 2017-18 Budget:	<u>Increase/(Decrease)</u>	
Increase in General Property and Liability Insurance	135,715.86	
Increase in Student Medical Insurance	6,739	
Net Increase/(Decrease) from March Proposal	<u>142,455</u>	

Kern Community College District											Draft	4/18/2017
2017-18 GU001 District Operations Budget Variance												
	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	TOTAL	
GU001 Regular Salary & Benefit (excludes Temp Labor)												
Projected 2017-18 -- Salary & Benefits	487,510	624,919	474,017	2,322,819	4,254,205	2,714,988	546,179	-	-	570,421	11,995,059	
2016-17 Adopted Budget -- Salary & Benefits	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	
Variance Increase/(Decrease)	(62,683)	(1,438)	(23,626)	67,889	(3,949)	366,592	19,080	(173,176)	(185,013)	5,305	8,981	
Primary Variances												
Salary Step and Column and Other Changes	(157)	(10,938)	(31,528)	(19,802)	152,702	2,567	11,410	(0)	(0)	(3,715)	100,539	
Defined Benefit Rate Decline of -15.91%	(176)	-	-	-	-	(310)	-	-	-	-	(486)	
Long Term Disability Rate Increase of 100%	1,883	1,208	715	5,073	7,940	5,035	715	-	-	1,475	24,045	
STRS Rate Increase of 14.71%	5,806	-	3,480	-	-	1,840	-	-	-	-	11,127	
PERS Rate Increase of 11.67%	-	7,234	3,045	25,552	49,303	24,527	6,294	-	-	6,002	121,956	
Medical Benefit Rate Increase of 1.48%	1,764	1,058	661	4,354	7,054	4,604	661	-	-	1,543	21,699	
Total Base Benefit Change	9,119	(1,438)	(23,626)	15,176	216,998	38,264	19,080	(0)	(0)	5,305	278,880	
Position Additions:												
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	
											-	
Positions Not Budgeted:												
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)	
											-	
Other:												
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	
Enterprise Resource Plan Analyst--- Transfer from IT to HR					(154,733)	154,733					-	
											-	
											-	
Variance Increase/(Decrease)	(62,683)	(1,438)	(23,626)	67,889	(3,949)	366,592	19,080	(173,176)	(185,013)	5,305	8,981	
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	
Projected 2017-18	411,000	28,250	591,675	7,580,252	4,171,362	438,730	349,000	-	-	431,289	14,001,559	
2016-17 Adopted Budget Non-Labor	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	
Variance Increase/(Decrease)	(157,000)	(11,327)	31,907	(26,262)	740,028	75,293	119,050	(100,200)	(15,400)	61,900	717,989	
Variances See Attached Worksheet Detail												
Total Proposed 2017-18 Budget	898,510	653,169	1,065,692	9,903,072	8,425,567	3,153,718	895,179	-	-	1,001,710	25,996,618	
Net Change	(219,683)	(12,765)	8,282	41,627	736,079	441,885	138,130	(273,376)	(200,413)	67,205	726,971	

