

Kern Community College District								Draft	8/20/2018
2018-19 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	District Operations	TOTAL
Projected 2018-19 -- Salary & Benefits	534,146	532,345	718,342	2,489,380	4,752,952	2,674,522	405,333	616,134	12,723,154
2018-19 Tentative Budget - - Salary & Benefits	522,463	529,605	714,340	2,476,880	4,727,217	2,665,341	403,107	613,217	12,652,171
Variance Increase/(Decrease)	11,683	2,740	4,002	12,500	25,735	9,181	2,226	2,917	70,983
Primary Variances									
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Increased ARC from 0.98% to 1.96%	3,096	3,497	4,979	15,951	31,461	16,052	2,840	3,722	81,597
Increased Chancellor's Salary/Benefits - 2.71% COLA	9,350								9,350
Decreased Workers Comp (1.20% to 1.026%)	(624)	(621)	(884)	(2,832)	(5,586)	(3,116)	(504)	(661)	(14,828)
Decrease to CalPERS (18.10% to 18.062%)	(139)	(135.59)	(93)	(619)	(1,220)	(614)	(110)	(144)	(3,074)
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	11,683	2,740	4,002	12,500	24,655	12,322	2,226	2,917	73,045
Other:									-
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Change in CCA Negotiators & FTE from 1.0 to 1.10						(3,141)			(3,141)
Error in Tentative Budget Pivot Table (IT S/B should have been \$4,728,297)					1,080				1,080
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Variance Increase/(Decrease)	11,683	2,740	4,002	12,500	25,735	9,181	2,226	2,917	70,984
GU001 Non Labor & Debt Service & Temporary Labor									
Projected 2018-19	799,500	28,250	581,994	7,930,077	6,530,540	571,400	314,500	339,789	17,096,050
2018-19 Tentative Budget	799,500	28,250	581,994	7,960,885	5,375,151	571,400	314,500	339,789	15,971,469
Variance Increase/(Decrease)	-	-	-	(30,808)	1,155,389	-	-	-	1,124,581
Adjust Prop/Liab/Student Insurance to Actual				(30,808)					
Total Proposed 2018-19 Adopted Budget	1,333,646	560,595	1,300,336	10,419,458	11,283,492	3,245,922	719,833	955,923	29,819,204
Net Change from Tentative Budget	11,683	2,740	4,002	(18,307)	1,181,124	9,181	2,226	2,917	1,195,564