

| | | | | | | | | | |
|-------------------------------------------------------------------------|---------------------------------------------------|-------------------------------|-----------------------------|--------------------------|--------------------|------------------------|----------------|----------------------------|--------------------|
| Kern Community College District | | | | | | | | Draft | 4/29/2020 |
| 2020-21 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 2020-21 -- Salary & Benefits | 614,321 | 524,236 | 823,566 | 2,779,905 | 5,157,602 | 3,190,184 | 439,020 | 645,954 | 14,174,788 |
| 2019-20 Adopted Budget -- Salary & Benefits | 544,678 | 523,168 | 793,223 | 2,753,230 | 5,002,552 | 3,087,729 | 419,527 | 632,598 | 13,756,704 |
| Variance Increase/(Decrease) | 69,643 | 1,068 | 30,343 | 26,675 | 155,050 | 102,456 | 19,493 | 13,356 | 418,084 |
| Primary Variances | | | | | | | | | |
| Salary Step and Column and Other Changes | 61,318 | (6,070) | 16,827 | (11,687) | 87,637 | 56,727 | 14,046 | 4,046 | 222,844 |
| Increase in Health Benefits | 3,888 | 1,944 | 2,187 | 11,542 | 17,009 | 12,080 | 972 | 3,402 | 53,023 |
| Increase in Workers Comp | 28 | 32 | 51 | 165 | 310 | 192 | 28 | 36 | 843 |
| | | | | | | | | | - |
| STRS Rate Increase of 7.60% | | | 7,103 | | | 5,762 | | | 12,865 |
| PERS Rate Increase of 15.11% | 4,409 | 5,163 | 4,175 | 26,655 | 50,094 | 27,694 | 4,447 | 5,872 | 128,510 |
| | | | | | | | | | - |
| | 69,643 | 1,068 | 30,343 | 26,675 | 155,050 | 102,456 | 19,493 | 13,356 | 418,084 |
| Position Additions: | | | | | | | | | |
| | | | | | | | | | - |
| | | | | | | | | | - |
| Position Deletions: | | | | | | | | | |
| | | | | | | | | | - |
| | | | | | | | | | - |
| Other: | | | | | | | | | |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| Variance Increase/(Decrease) | 69,643 | 1,068 | 30,343 | 26,675 | 155,050 | 102,456 | 19,493 | 13,356 | 418,084 |
| GU001 Non Labor & Debt Service & Temporary Labor | | | | | | | | | |
| | Chancellors Office & Board of Trustees | Institutional Research | Educational Services | Business Services | IT | Human Resources | Legal | District Operations | Total |
| Projected 2020-21 Tentative Budget (including proposed rollover) | 683,500 | 39,800 | 458,000 | 8,279,642 | 6,366,485 | 673,203 | 406,000 | 319,789 | 17,226,419 |
| 2019-20 Adopted Budget Non-Labor | 514,500 | 60,334 | 526,206 | 8,280,190 | 5,733,879 | 591,510 | 412,500 | 384,289 | 16,503,408 |
| Variance Increase/(Decrease) | 169,000 | (20,534) | (68,206) | (547) | 632,606 | 81,693 | (6,500) | (64,500) | 723,012 |
| Proposed Carryover from 19-20 or one time expenditures | (250,000) | | | | (1,288,150) | | | | (1,538,150) |
| New Non-Labor Budget requests net of Carryover | 433,500 | | | | 5,078,335 | | | | 15,688,269 |
| Variances See Attached Worksheet Detail | | | | | | | | | |
| Total Proposed 2020-21 DO Tentative Budget | 1,297,821 | 564,036 | 1,281,566 | 11,059,548 | 11,524,087 | 3,863,387 | 845,020 | 965,743 | 31,401,208 |
| Net Change (includes Carryover) | 238,643 | (19,466) | (37,863) | 26,128 | 787,656 | 184,149 | 12,993 | (51,144) | 1,141,096 |