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

Budget	Amount	Increase (Decrease)
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	584,516	584,516
Changes from March Proposed 2017-18 Budget:	Increase/(Decrease)	
Increase in General Property and Liability Insurance	135,715.86	
Increase in Student Medical Insurance	6,739	
Net Increase/(Dcrease) from March Proposal	142,455	•

Kern Community College District										Draft	4/18/2017
2017-18 GU001 District Operations Budget Variance											
GU001 Poquiar Salary & Ronofit (oveludos Tomo Labor)	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		4,254,205	2,714,988	546,179	Addit	Alialis -	570,421	_
110jected 2017-10 - Galary & Belletits	407,510	024,515	474,017	2,022,010	4,204,200	2,714,500	040,173			570,421	11,000,000
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
Drimon: Vorionese											
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)	(10,936)	(31,526)	(19,002)	152,702	(310)	- 11,410	- (0)	- (0)	(3,715)	(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	100 100			-			125,762
Enterprise Resource Plan Analyst I (1 position)					109,430						109,430
Security Engineer Human Resources Technician - Benefits (assist with Medical Benefit Pool Administration)					109,430	80,487					109,430 80,487
Human Resources Specialist TEMP						110,414					110,414
Transcribed Coolenate TEM						110,111					-
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	(11,002)				(159,312)						(159,312)
Job Development SpecialistTransfer from BC Job Placement to HR					(100,010)	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
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	Chancellors										
	Office &	lmatitutianal	Educational	Business		Human		lusta un al	Governmental	B	
GU001 Non Labor & Debt Service & Temporary Labor	Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	& 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		229,950		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
				Varian	ces See A	ttached Wo	orksheet	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

Summ	ary of	2016-17 Budget Variance Changes by Account	Detail Report	Numer External and Chirics Chanceller	
Organi zation	Account	Account Description Non-Litrary/Measures/Bls/Pedds	Reason For change	Institutions Educations Basiness Resource General IT Internal Covernment Office and Business IT Services a Counsel Ocerations Addit Affairs Ocerations of Trustees Services	Grand Total
10 10	54110 5450 5466	Oth Men. Inst Consultine Sentrus Software Licensing/Maintenance Sycs Oth Equipment Maint Agreements		(150,000) (170,000) (4,750,00) (375,00)	(150,00) (7 803 00) (4.750,00) (125,00)
10	6412	Computer/Technology Equipment		(12.50) 1 200.00 (11.327.00)	(125,00) 1,500,00 (11,327,00)
11	4310 4313	Research Inst Supplies & Materials Non-Irest Supplies & Materials Oth Non-Irest Consulting Services	Correction of 2016-17 budget error ornixsion Correction of 2016-17 budget error ornixsion	400.00 6.000.00 4.000.00	600.00 6.500.00 4.000.00
	5220	Employee Travel	Correction of 2016-17 budget error ornixion Correction of 2016-17 budget error ornixion Correction of 2016-17 budget error ornixion Inc. for Leadership Academy and 2016- 17 budget error correction Correction of 2016-17 budget acct	14.00235	14.032.35
11	5230 5300	Food/Meetings Institutional Date/Memberships Other Professional Fees Computer/Technology Equipment loss and Workforce & Economic Develop	Correction of 2016-17 budget acct classification error Correction of 2016-17 budget error omission	1,000,00	1,000,00
II II	5790 6412 Innel Send	Other Professional Fees Computer/Technology Equipment	classification error Correction of 2016-17 budget error omission Correction of 2016-17 budget error omission increased to replace scanner moving to PC	1.00000 61300 3.70000	1.400.00 675.00 3.700.00
12	2392 2393	Non-Ired Students Class Non-Ired Overtime	FY15-16 actual \$13,317.50	7,681,00 (2,000,00)	7.081.00 (2.000.00)
12	2399	Ch Oth - Temp	No PY's budgeted - FY15-16 actual \$15.819.69 Reduction due to US tlank implementation allowance eliminated; addition for supply	15,000,00	15,000,00
12 12 12	4313 4315	Non-Irrat Supplies & Materials Maint & Repairs Supplies	tramfer	(37,846,00) (300,00)	(37,846,00)
12	4315 5119 5220 522007 5230	Maint & Resain Suspies Oth Non-Inst Consulting Services Employee Travel Employee Travel DO Food/Medinos	Reduction based on prior years actuals Increase offset by 522001 reduction	(1746,000) (1746,000) 1817.00 (190,000)	(300.00) (17.680.00) 1.817.00 (3.500.00)
12	5300	Institutional Paus/Montumbins	Increase offset by 52200T reduction Increase for Icontracts & Scanning software for AIP	(1 see an)	(1.500.00)
12	5650 5731	Software Licensing/Maintenance Svcs Attorney Fees - Oth	for A/P Based on past years' actuals Based on past years' actuals	15,000.00 (5,000.00) 6,000.00	15.000.00 (5.000.00) 6.050.00
12		Bank Chanzes Credit Card Expense Collection Services	Based on past years' actuals Based on past years' actuals Based on past years' actuals	37,000,00 15,000,00 499,00	37,000,00 15,000,00 439,00
	5890 6412 7910	Collection Services Other Services & Expenses Companies/Technology Equipment Description		199.00 (1.275,000) (3.500,000)	(1,225,00) (5,500,00)
12 Busine		Emelinan Trans	Security training for IT Staff Continuation of Cloud Services	**************************************	25,000,00
13	5652	Cloud Services Cloud Software	Tenthra/Sandboxina Moved from 5650, Contractual Increases Increase because of Banner XI and related	20 000 00 185 735 00	30,000.00 185,735.00
13	2393 4211 4313	Class Non-Irole Overtime Non-Library/Measurines/Bks/Pedds Non-Irol Supplies & Materials	systems Moved 6419 funds to here	2500.00 900.00 400.00	2.500.00 900.00
13			16/17 budget covered projects that crossed	(21.400.00)	900.00 4.000.00 (21.400.00)
13	5119	Oth Non-Inst Consulting Services	over form 15/16 Decreases: Moved of 210K Blackboard Help Desk Contract to 13310, Moved 100K to CIO (1600P0): Increases for Banner ERP Supplemental Labor (Launch), Document Investors (1905).	(55,043.00)	(55.043.00)
13				26,640.00	26,648.00
13			Moved 5210K Blackboard Help Deak Provider Contract to here from 1301TO socurity awarenss training, phish testing, security consulting (PCI compliance, pen test, etc.)	220,000.00	220.000.00
13			security consulting (PCI compliance, pen test, etc.)	57,000.00 1,000.00	57,000.00
13	5220 5300	Emilione Travel Institutional Dues/Memberships	Contractual Increases 532. Certificates now provided for free by CCC Tech Center	(7,195,00) 903,00	1.000.00 (7.395.00) 905.00
13		Data Communication 1		(5,000.00) 50.00	(5.000.00) 50.00
13	5583 5603	Data Communication Services Rental of Facilities	Slight increase for WWN Circuits Contractual Increases	4.994.00 171.00	4.984.00 171.00
13	5650	Software Licensing/Maintenance Svcs	3-year backup software contract up for renewal. Virtualization Software Maintenance Contractual Increases	91,241.00 22.291.00	91.241.00 23.291.00
			reneval. Virtualization Software Maintenance Contractual Increases Moved 1955 to cloud to 5652, Contractual Increases, «Lumen Cuntculare (200), Potential Cracle Licensing Event (504), Document limatine (1000). Security manifering, analytics, and response		
13			Document Imaging (100k) Socurity monitoring, analytics, and response software/solutions	(15,837.00) 149,246.00	(15,837.00) 149.246.00
13	nam.	Corrector Hardases Maint Aresonants	software/solutions  Contractual Increases	(25,000,00)	149 245 00 (25 000 00) 8 345 00
	5686 5691	Oth Equipment Maint Agreements Other Maintenance Contracts		8 W M PO 03 20 20 20 20 20 20 20 20 20 20 20 20 20	(28.398.00) (1.293.00) (10.234.00) 10.000.00
13	5860 5890 6412	Other Maintenance Contracts General Advertising Other Services & Expenses Computer/Technology Equipment	Milestones Job Assessments Contractual Increases DO PC Replacements, WI-FI Access Points Reolaced multiple freewalls in 16-17 Replacements: Network Seltiches, Routers,	4,842.00	4.842.00
13	6412FA	Computer/Technology Equipment Computer/Tech Equipment	Replaced multiple firewalls in 16-17 Replacements: Network Switches, Routers, UPS Batteries	20,000 DD ###### \$10,004 DD	30.800.00 ####### 58.084.00
13			UPS Batteries Server replacements (Virtual Desktops at BC, Data Center)	29,000.00 (17,4%.00)	29.000.00
13 13 IT Oo	rations	Other Equipment	CCA manufactures , referred them. Manufactures	(1) (4) (30) (3) (4) (4) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(17.495,00) (4.000,00) 472.667.00
14	1419 2392	Acad Emp - Non-Inst Non Cont Non-Inst Students	CA regulation - release time: Move \$3300 tons His RC 1419 in DO HR 1419 more than the release time of the	1,700.00	3,700.00
	-44	and the second	Articipated overtime needs; has not been consistently reported; establish a DO HR 2793 account for all IPP	*****	
14	2393	Class Non-Instr Overtime	of \$500 from HR. BC overtime budget Consolidate with newly established DO HR	5,500.00	5.500.00
14				(500.00)	(500,00)
14			etc) for a larger temp budget; Move \$4,000 from HP RC to DO HP 2399	*****	10.512.00
	4211 4313	Non-Library/Magazines/Bks/Prdds Non-Irest Supplies & Materials	budget line form	(500,00) 3,100,00	(500.00) 1.700.00
14			eliminate budget line item Move \$3,000 from HR, PC 4313: Move \$500	(500.00)	(500,00)
14			from HR, Payroll 4313: \$25,000 funds from Chancelor's budget into DO HR to cover supply orders from BC and DO Move \$3,000 to DO HR 4313; compolidating	****	28.500.00
14			supply orders at DO HR; retain limited supplies at college Cours entered permitment services. MO	****	(3.200.00)
14	E30-	Non-Francisco -	Covers external recruitment services, JAO consultant, salary surveys; afformy fees; other consultants as need: safety consultants. Candidate travel	322.00	323.00
14	5209 5220	Non-Employee Travel Employee Travel	Move \$2,500 from HR Payroll 5220; Move	##### (19.00)	(2,000,00)
			Move \$2,500 from HR Payroll \$220: Move \$400 from HR PC \$220; move \$4,400 from HR Safety \$220; move \$50,400 from HR Safety \$220; consolidate HR ee travel into one account for conferences and professional development.		
14			Move \$2,500 to DO HD 5230; realisested to	7,800.00	7.800.00
14			payroll if determined needed Move \$4,400 to DO HR \$220; reallocated to	*****	(2.500.00)
4			safety if determined needed Move \$500 to DO HR 5220; reallocated to colleae if determined needed Minimal use of this account	(500.00)	(500.00)
14	5360	Hazardoun Waste Disposal	Minimal use of this account.  Three previous budgeted amounts have not exceed \$2,000 and are 0.  Change in state vaccination requirements for	*****	(6.500.00)
14	5813	Physical Estiminations/Tests	child care providers (anticipated to decrease	4,000,00	4,000,00
.,			assessment testing) FON anticpated similar to 2016; large increase in faculty advertising due to FON obligation Maintenance contract for LiveScan upgrade		
14 14 14	5860 5890	General Advertising Other Services & Expenses	Maintenance contract for LiveScan upgrade	9999 11400 9999	30,000,00 1,740,00 (3,764,00)
		Non-Library/Manazines/Blos/Podds	Increased costs of Legal refrence books Shifted from Internal Auditor for	18,000,00	18.000.00
15	5119 5220	Oth Non-Inst Consulting Services Employee Travel	With the addition of a staff member, Joe Grubbs, we have a better understanding of	75,000.00	75,000.00
15_			the needs of his office regarding travel and training. We have increased this account	90000	9.000.00
		Food/Meetings	In the part we had not used this account often however, Joe will be conducting ongoing training and those trainings may take place over a lanch hour. We have increased this account number to reflect the		
	5230		take place over a lunch hour. We have increased this account number to reflect the change.	1000.00	1,000,00
15 15	5230 5300 5407	Institutional Dues/Memberships Insurance Deductibles	change	1,000 00 (1,000 00)	(1.500.00) (1.500.00)
			With the addition of a staff member, we have identified a need for emergency preparedness		
15	5450	Software Licensing/Maintenance Svcs	identitied a need for emergency preparedness, supplies and training equipment. Because we have continuing (tigation we believe this account should be slightly	18,000.00	18.000.00
15 15 15	5731 5740 5860	Attorney Fees - Oth Settlement Expense General Advertising and Risk Management	Increased. We will use reserves as nessecury.	1,550,00 (1,000,00)	3.550,00 (1.000,00)
15 Gener 16	5119	Oth Non-Inst Consulting Services	Moved from 1301TO Moved from 5650, Contractual Increases, Drucel Website SasS Solution (40k)	119.000.001 119.000.000 100.000.00	100.000.00
16 16	5652 5119 5220	Cloud Senion Oth Non-Inst Consulting Senion Employee Travel	broad Website SasS Solution (40k) Druss Website SasS Solution (40k) Increase because of state portal integration. CIO and Assistant Professional Development.	103,894,60 99,000,00 22,000,00	101.804.00 99.000.00 25.000.00
16 16	5220 5300 5450	Cloud Services.  Oth Nan-Inni. Consultina Services. Employee Travel Non-Inni. Sacotion. & Materials Non-Inni. Sacotion. & Materials Non-Inni. Sacotion. & Materials Non-Inni. Sacotion. & Sacotion. Software Licensina Materia	Supplies  Mount in 5652	23,000,000 10,000,000 (32,0,000) (53,300,000)	99,000,00 25,000,00 10,000,00 (250,00) (57,320,00)
16	5450 6412FA rations	Computer/Tech Equipment		(5) 330 (0) (10,833 (0) 247 361 (0)	(10.873.00) 267.361.00
17 17 17	5119 5220	Oth Non-Inst Consulting Services Employee Travel		(12000.00) (7500.00)	(12,000,00) (7,500,00)
17		Institutional Date (Morehambins Atterney Fees - Oth Other Professional Fees	Shifted to General Counsel Budget	(* 770 m) (* 770 m) (75,000 m)	(75.000.00)
17 Intern 19 19	4211 5119	Non-Library/Magazines/Bks/Phdds Oth Non-Inst Consulting Services		(100,200,00) (100,00) (000,00)	(100.00) (800.00)
19	5119 5220 5860	Oth Non-Inst Consulting Services Employee Travel General Advertising		(800 00) (6,500 00) (8,000 00)	(8,000,00)
10 Evision DO	5220	Professional Development	District-wide Professional Development (non- management/faculty) Public Safety	(1% and not)	50,000,00
D0 D0	2393	Class Non-Irear Overtime	esanik Safety	2,000,00 200,00 (500,00)	2,000,00 200,00 (500,00)
D0 D0	5220 5230 5530 5540	Fast - Lubricants Employee Travel Food/Medinos Liaht - Electristy Water - Sanitation	Inflation	(9.000.00) 1.000.00 10.000.00	2000.00 (900.00) (900.00) (900.00) 1000.00 500.00 500.00 200.00
DO DO	5550	Disposal Services Software Liversian/Maintenance Serv		100,000,000 900,000 900,000 200,000	500.00 500.00
00 00	5684 5684	Software Licerning/Maintenance Sycs.  Crownin Maintenance  Vehicle Repairs & Maintenance  Oth Equipment Maint Agreements		200,00 1 non on 2,000,00 7,000,00	2.500.00
D0	5820 5861	Postage/Express Overnight Sycs Printing/Duplicating Service		(35,000,00)	7.500.00 (35.000.00) 3.000.00 12.500.00
00	6120	Indirect Cost(Reimbursement) Site Improvement		12,500,00 13,000,00 41,900,00	
80 80 80	5119 5220 5450	Oth Non-Inst Consulting Services Employee Travel Software Licerning/Maintenance Sycs.		(70,000.00) 8,000.00 1,000.00	61,900,00 (70,000,00) 8,000,00 5,000,00
10	5650 5720 680r and 8 5110	Transac Floriton Orth Man, Iroll Committee Com	Measure G Audit. 17-18 Projections not yet rec'd from SISC	(100 000 00)	
ud.	5119 5400 5406 7110	Comprehensive/Lish/Prots/Auto Im) Student Imsurance	17-18 Projections not yet rec'd from SISC	103.000.00 31.000.00 5.000.00 5.000.00	10,000,00 135,715,86 6,739,00 50,000,00
R2 R2 R2	7110				
Sunine ad To	ns Service	Debt Interest & Other Charges		30,000,00 	*******