Kern Community College District								Draft	4/17/2019
2019-20 GU001 District Operations Budget Variance									
•									
	a								
	Chancellors Office & Board	Institutional	Educational	Business		Human		District	
GU001 Regular Salary & Benefit (excludes Temp Labor)	of Trustees	Research	Services	Services	IT	Resources	Legal	Operations	TOTAL
Projected 2019-20 Salary & Benefits	544,966	527,105	796,452	2,773,669	5,040,616	3,157,182	422,867	635,959	13,898,816
1 10 Joseph Zo Caraly a Bollonia	011,000	027,100	700,102	2,110,000	0,010,010	0,107,102	122,001	000,000	10,000,010
2018-19 Adopted Budget Salary & Benefits	526,829	532,345	738,880	2,489,380	4,752,952	2,677,674	405,333	616,134	12,739,527
Variance Increase/(Decrease)	18,137	(5,240)		284,289	287,665	479,508	17,534	19,825	1,159,289
Primary Variances		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(5.54.1)	(12 ===)					
Salary Step and Column and Other Changes	4,824	(14,369)	(3,011)	,	56,723	49,127	7,269	4,604	91,448
COLA 3.46% increase in H/W Benefits	4,320	2,160	2,430	12,825	18,900	13,414	1,080	3,780	58,909
Long Term Disability Rate Increase of %	(454)	(474)	(07.1)	(004)	(4.050)	(4.004)	(4.47)	(404)	- (4.400)
W/C Decrease from 1.026% to 0.9765% (4.82% decrease) STRS Rate Increase of 5.04%	(151)	(171)	(274) 4,084	(881)	(1,656)	(1,021) 8,936	(147)	(191)	(4,492) 13,021
PERS Rate Increase of 15.16%	9,143	7,139	7,869	57,819	99,775	52,052	9,331	11,633	254,762
PERS Rate increase of 15.16%	9,143	7,139	7,009	57,619	99,775	52,052	9,331	11,033	254,762
	18,137	(5,240)	11,099	56,043	173,742	122,508	17,534	19,825	413,648
	10,101	(=,= ==)	11,000	00,000	,.	1==,000	,	10,020	110,010
Position Additions:									
Purchasing/Contracts Manager*				131,496					131,496
Enterprise Res Plan Analyst I					113,923				113,923
HR Director*						179,602			179,602
Human Resources Specialist*						112,576			112,576
Other:									
CCA Grievance (0.4 additional FTES not included in PY)						64,822			64,822
Accounting Coordinator - Previously CCPT2 - Now GU001 due to Sustainability				96,750		01,022			96,750
Administrative Asst - 50% Previously CCPT2 - Now GU001 due to Sustainability			46,473	,					46,473
									-
Variance Increase/(Decrease)	18,137	(5,240)	57,572	284,289	287,665	479,508	17,534	19,825	1,159,289
	Chancellors								
	Office &								
	Board of	Institutional	Educational	Business		Human		District	
GU001 Non Labor & Debt Service & Temporary Labor	Trustees	Research	Services	Services	IT	Resources	Legal	Operations	Total
Projected 2019-20 Tentative Budget	614,500	60,334	526,206	8,280,190	5,974,694	591,510	412,500	384,289	16,844,223
2018-19 Adopted Budget Non-Labor	799,500	28,250	561,456	7,930,077	6,530,540	571,400	314,500	339,789	17,075,512
Variance Increase/(Decrease)	(185,000)	32,084	(35,250)		(555,846)	20,110	98,000	44,500	(231,289)
Variance increase/(Decrease)	(103,000)	32,004	(33,230)	330,113	(555,040)	20,110	30,000	44,300	(231,203)
	Variances See Attached Worksheet Detail								
* Approved by BOT									
Total Proposed 2019-20 DO Tentative Budget	1,159,466	587,439	1,322,658	11,053,858	11,015,310	3,748,692	835,367	1,020,248	30,743,039
Net Change	(166,863)	26,844	22,322	634,401	(268,181)	499,618	115,534	64,325	927,999
Proposed Carryover from 18-19		31,284			787,728				
Proposed Carryover from 18-19 Positions set aside pending May revise		31,284			101,128	82,601			
rositions set aside pending May revise		371,101				02,00 I			

			Actuals		Budget				
Dept	Account	Account Description	2017 Actual Expenses	2018 Actual Expenses	2019 Actual Expenses - as of Feb 8, 2019	2019 Adopted Budge	t 2020 Budget Request	Budget Variance Amount	Variance Explanation
Bus Srvs	2199	Classified Salary Abatement	•				(61,936)	(61,936)	50% Salary abatement from Foundation
	2392	Non-Inst Students	22,658	20,962	8,240	12,500		7,000	Based on PY's actuals
	2393	Class Non-Instr Overtime	1,994	1,654	2,150	(0	
	2399	Cls Oth - Temp	12,644	11,457	170	200	250	0	
	4211 4310	Non-Library/Magazines/Bks/Prdcls Inst Supplies & Materials	0	183 871	179	200	250	50	
	4310	Non-Inst Supplies & Materials	10,077	31,077	14,772	36,900	36,900	0	
	4315	Maint & Repairs Supplies	0	18	0	300		(300)	
	5111	Collection Fees		675				0	
	5119	Oth Non-Inst Consulting Services	171,440	37,976	44,788	175,000	220,000	45,000	Cambridge West - Budget Allocation Model
	5150	Cont Instruction	1,795					0	
	5220	Employee Travel	14,411	10,243	3,202	32,250		3,250	
	5220DT	Employee Travel DO	60	264	0	6,000		(6,000)	Moved part of this to 5220
	5230	Food/Meetings	535	1,431	947	1,800		200	
	5300 5400	Institutional Dues/Memberships	2,905	1,665	4,213	3,000 1,032,459		750	Increase in CICC meaniums
	5400	Comprehensive/Liab/Prpty/Auto Ins) Student Insurance	735,440 190,043	894,677 191,739	1,021,554 186,078	1,032,459		292,541 3,922	Increase in SISC premiums
	5407	Insurance Deductibles	7,340	3,755	1,280	7,500		(500)	
	5570	Pest Control	0	3,733	1,200	7,500	7,000	(500)	
	5581	Telephone Services	8	0				0	
	5602	Short Term Rental-Veh & Equip	0	0				0	
									\$40,000 - IContracts; \$50,000 - Fixed Asset
	5650	Software Licensing/Maintenance Svcs	2,526	42,891	40,306	50,000		91,250	Software, per AUR - \$1250 Fusion Increase
	5683	Building Maintenance		20,017	22,607	(0	la
	5700	Annual Fiscal Audit	68,100	86,941	73,550	80,000		12,000	Change in auditors
	5731 5733	Attorney Fees - Oth	11,043 698	8,900 0	0	5,000 2,500		(5,000) (2,500)	
	5740	Legal Advertising Settlement Expense	213,840	3,500	0	2,500	U	(2,500)	
	5790	Other Professional Fees	213,040	230				0	
	5800	Services Abatement	(6,900)	200				0	
	5820	Postage/Express Overnight Svcs	225	349	0	200	200	0	
	5830	Bank Charges	279,413	167,917	88,021	185,000	185,000	0	
	5831	Credit Card Expense	21,994	19,674	9,308	21,900	21,900	0	
	5835	Bad Debt Expense	(7,971)	6,395				0	
	5838	Collection Services	134	(51)	0	10,000		(10,000)	Elimate collection company
	5860	General Advertising	4,429	242	0	2,000		0	
	5870 5880	Cash Over - Short Taxes - Licenses & Permits	25 34,309	0 34,778	0 6,381	57,309		(22,309)	PY estimated for PBID - did not pass
	5890	Other Services & Expenses	22,572	17,470	13,926	30,800		1,100	
	5895	Prior Periods Adjustments	22,312	2,277	13,720	30,000	31,700	1,100	micrease in Armorea car rickup costs
	5911	Indirect Cost(Reimbursement)	(79.805)	(63,465)	(77.442)			0	
		,	,,,,,,	(,,	` ' '				New workstation/computer for Contracts Mgr per
	6412	Computer/Technology Equipment	11,532	2,913			5,000	5,000	AUR
	_	Autos and Busses		8,061				0	
	6419	Other Equipment		9,572	3,000	(0	
	6419FA	Other Equipment	0	0	0	5,000		0	
	7110 7111	Debt Interest & Other Charges	935,000 4,792,360	995,000	0	1,055,000			Increase in debt payment principle
	7312	Debt Interest & Other Charges Interfund Transfers - Out	1,848,277	4,736,181 255,000	0	4,676,381 255,000	4,612,976 255,000	(63,406)	Decrease in debt payment interest
Bus Srvs Total	7012	mondia Talisiers - Out	9,323,148	7,563,439	1,467,061	7,930,077		350,113	
Chancellor/BOT	2399	Cls Oth - Temp	7,323,140	7,363,439	1,407,001	7,730,077	0,200,190	330,113	
GHALICCHOL/BOT	4313	Non-Inst Supplies & Materials	200	0	 	1	+	0	
	5118	Cont Security Services	2,155	2,470	1,100	4,500	4,500	0	
	5119	Oth Non-Inst Consulting Services	133,165	81,012	90,664	155,000	050.000	95,000	
	5220	Employee Travel	48,702	31,295	19,578	50,000		5,000	
	5300	Institutional Dues/Memberships	147,110	163,367	134,479	160,000		0	
	5650	Software Licensing/Maintenance Svcs	0	41	0	30,000	45,000	15,000	
1] . !			,	Reduction in election funds to to odd year; money
-	5720 5820	Trustee Election	350,329	0	2,670	400,000	100,000		held for special, if any
Chancelles/DOT T-		Postage/Express Overnight Svcs	39	270 405	248,491	700 500	/14 500	(185,000)	
Chancellor/BOT To		Class Non Instr Overtimes	681,700	278,185		799,500			No quartima contingonay passages in this account
Dist Operations	2393 2399	Class Non-Instr Overtime Cls Oth - Temp	2,927 3,999	0 1,977	0	2,000	'	(2,000)	No overtime contingency necessary in this account
 	4211	Non-Library/Magazines/Bks/Prdcls	2,626	2,630	2,483	3,200	3,200	0	
	4313	Non-Inst Supplies & Materials	34,772	26,270	14,186	54,000		(5,000)	Reduction in office supply consumption
	4321	Fuel - Lubricants	3,513	6,562	438	3,000		2,500	
	5119	Oth Non-Inst Consulting Services	18,347	28,231	0	35,000		(5,000)	Reduction in consulting services for 2019-20 budget
	5220	Employee Travel	952	6,489	975	53,500			Funds move to correct account allocation; DW
	5221	Professional Development/Training					50,000		professional development; classified pilot

			Actuals				Budget				
					2019 Actual Expenses -				Budget Variance		
Dept		Account Description	2017 Actual Expenses		as of Feb 8, 2019			2020 Budget Request	Amount	Variance Explanation	
		Food/Meetings	5,642	6,191	2,942		10,000	10,000	0		
	5530	Light - Electricity Water - Sanitation	144,255	160,733	83,319		175,000	175,000	0		
	5540 5550	Disposal Services	7,358 1,725	7,786 1,310	4,228 673		8,000	8,500 3,500	500 3,500		
	5570	Pest Control	695	912	490		1,000	1,000	3,500		
	5581	Telephone Services	109	712	470		1,000	1,000	0		
	5590	Other Utilities	7,645	8,230	4,924		8,500	9,000	500		
	5602	Short Term Rental-Veh & Equip	0	0					0		
	5608	Oper/Lease Cntrcts-ie Cars-Copiers	7,873	7,865	3,964		1,000	10,000	9,000		
	5650	Software Licensing/Maintenance Svcs	5,826	6,527	864		9,000	8,000	(1,000)	Reduction based on need at this time	
	5671	Equip Maint Agreements	2,047	2,267	2,045		3,500	3,500	0		
	5681 5683	Grounds Maintenance Building Maintenance	12,279 45,352	9,020 55,840	4,800 17,692		10,000 55,000	10,000 60,000	5,000		
	5684	Vehicle Repairs & Maintenance	1,488	2,949	515		5,000	4,000	(1,000)	Reduction based on need	
	5686	Oth Equipment Maint Agreements	37,141	34,790	12,204		50,500	50,500	(1,000)	Reduction based on need	
	5820	Postage/Express Overnight Svcs	74,794	70,503	17,753		45,000	45,000	0		
	5861	Printing/Duplicating Service	(701)	0	0		3,000	5,000	2,000		
	5880	Taxes - Licenses & Permits	(15)	15	15		100	100	0		
	5890	Other Services & Expenses	7,769	0	0		15,000	15,000	0		
	5911	Indirect Cost(Reimbursement)	(2,678)	0	0		(275,511)	(275,511)	0		
	6120	Site Improvement	14,611	29,282	27,229		30,000	30,000	0		
	6412	Computer/Technology Equipment			1,815	Ш	0	4,000	4,000	DOT LILL S	
		Computer/Tech Equipment	0	0	0		4,000	20,500	16,500	BOT tablets for meeting	
	6414	Furniture Other Equipment	1,089	554	0 15 105	Н	6,000	6,000	15.000	District vehicle replacement	
Diet Operations Tate		Other Equipment	36,977 478,418	26,944 503,878	15,105 218,660	H	25,000 339,789	40,000 384,289	15,000 44,500	District vehicle replacement	
Dist Operations Total		And Form New Joseph New Court		503,878	218,660		339,789	384,289			
Ed Srvs		Acad Emp - Non-Inst Non Cont	180 335				<u> </u>		0		
	2392 2394	Non-Inst Students Non-Admin Non-Instr Prof Expt	335	0	0		6,300	6,300	0		
	4211	Non-Library/Magazines/Bks/Prdcls	347	365	0		1,800	1,800	0		
		Inst Supplies & Materials	0		0		3,500	3,500	0		
		Non-Inst Supplies & Materials	3,817	1,711	975		8,200	7,900	(300)		
		Oth Non-Inst Consulting Services	17,323	39,085	5,945		21,000	31,000	10,000		
	5150	Cont Instruction	439,688	367,868	133,770		468,281	418,031	(50,250)	Based on minimum contract & PYs costs	
	5209	Non-Employee Travel	303	0	332		350	350	0		
	5212	Student Travel		72					0		
									1	Increase in Leadership Academy travel to	
		Employee Travel	16,402	38,558	25,863		33,000	43,000	10,000	Sacramento - increased participants	
	5230 5300	Food/Meetings Institutional Dues/Memberships	3,420 600	3,977 1,295	1,486 500		4,250 2,400	4,250 2,400	0		
	5650	Software Licensing/Maintenance Svcs	0	1,295	0		2,400	2,400	0		
	5790	Other Professional Fees	802	500	1,450		675	675	0		
	5820	Postage/Express Overnight Svcs	0	0	1,100		0.0	0,0	0		
	5861	Printing/Duplicating Service	0	203					0		
	6412	Computer/Technology Equipment	5,565	3,175	5,821		9,700	5,000	(4,700)		
Ed Srvs Total			488,782	456,945	176,142		561,456	526,206	(35,250)		
HR	1419	Acad Emp - Non-Inst Non Cont	10,500	0	6,300		9,000	9,000	0		
	2392	Non-Inst Students	13,725	2,400	0		17,000	17,000	0		
	2393	Class Non-Instr Overtime	239	3,878	0	Ш	5,500		(5,500)		
	2394	Non-Admin Non-Instr Prof Expt	0 010	0	== =	Н		<u> </u>	0		
	2399	Cls Oth - Temp Non-Library/Magazines/Bks/Prdcls	86,019	26,325	20,392	Н	24,000	24,000	0		
	4211 4312	All Computer Software	0			Н		0	0		
		Non-Inst Supplies & Materials	14,502	492	11,663	Н	41,500	· -	110		
		Oth Non-Inst Consulting Services	142,983	165,727	75,846	H	177,000		15,000		
		Non-Employee Travel	909	0	101		3,000		0		
		Employee Travel	26,533		19,203		41,650		0		
		Employee Travel DO		523					0		
	5230	Food/Meetings	1,532	1,966	539		3,500		0		
		Institutional Dues/Memberships	415	1,375	5,374	Ш	10,260		0		
		Hazardous Waste Disposal	0	2,922	0		4,250		0		
		Software Licensing/Maintenance Svcs		5.5	0	Н	5,000	5,500	500		
		Vehicle Repairs & Maintenance	07.017	219	07.047	Н	(0.000	/0.000	0		
-		Fingerprinting Services Physical Examinations/Tests	37,247 31,419	45,492 29,324	27,817 12,835	H	60,000 20,000	60,000 20,000	0		
	5813	Postage/Express Overnight Svcs	31,419	29,324	12,835	H	20,000	20,000	0		
		Bank Charges	58	5				 	0		
			30	i	i e					1	
	5860		188,294	67.051	11.539		120,000	120.000	0		
	5860	General Advertising Printing/Duplicating Service	188,294 0	67,051 1,255	11,539 2,460		120,000 5,000		0		

			Actuals			Budget				
					2019 Actual Expenses -				Budget Variance	
Dept		Account Description	2017 Actual Expenses	2018 Actual Expenses	as of Feb 8, 2019		2019 Adopted Budget	2020 Budget Request	Amount	Variance Explanation
		Settlement Clearing Account	2.505	332					0	
	5895 6412FA	Prior Periods Adjustments	2,585	34,895 15,253	0		2,000	12,000	10,000	
		Computer/Tech Equipment Other Equipment		52,199	U		2,000	12,000	10,000	Computer set-up for 3 new positions
	7910	Unrestricted		0					0	
HR Total			703,893	544,094	206,416		571,400	591,510	20,110	
IR	2393	Class Non-Instr Overtime	741	2,2			511/100	211,7210	0	
	4211	Non-Library/Magazines/Bks/Prdcls	0	139	0		250	250	0	
	4313	Non-Inst Supplies & Materials	740	326	0		1,000	1,000	0	
	_	Oth Non-Inst Consulting Services	1,463	1,652	1,605		11,000	2,000	(9,000)	
	5220	Employee Travel	2,180	8,238	2,002		9,000	28,000	19,000	Includes \$16K Carryover + \$3K for new analyst
	5221	Professional Development/Training	_					5,700	5,700	Conferences for IR Analysts
	5230 5300	Food/Meetings Institutional Dues/Memberships	0 140	160 640	60 500	_	200 1,050	500 1,850	300 800	
	5650	Software Licensing/Maintenance Svcs	2,655	3.487	3,950		2,750	17.034	14,284	Includes \$12,784 Carryover
	5686	Oth Equipment Maint Agreements	2,655	3,407	3,930		2,750	17,034	14,264	Includes \$12,764 Carryover
	6412	Computer/Technology Equipment	2,149	1,686	0		3,000	4,000	1,000	New analyst
IR Total			10,067	16,329	8,117		28,250	60,334	32,084	1
IT	2393	Class Non-Instr Overtime	7,186	5,730	8,486		13,000	13,000	0	
	2399	Cls Oth - Temp	21,307	5,700	5,100		.5,000	.5,500	0	
	4211	Non-Library/Magazines/Bks/Prdcls	560	339	27		1,000	1,050	50	
	4312	All Computer Software	0	0	0		500	750	250	
	4313	Non-Inst Supplies & Materials	33,400	41,654	5,835		16,650	15,100	(1,550)	
										Part was also rollover from previous year and may
	5119	Oth Non-Inst Consulting Services	575,618	718,177	439,477		1,689,318	1,078,989	(610,329)	still be needed if projects go forward.
	5220 5230	Employee Travel Food/Meetings	90,886 622	204,764 2,098	34,679 964		225,200	202,300 1,000	(22,900) 1,000	
	5300	Institutional Dues/Memberships	40,776	32,838	33,277		34,090	49,741	15,651	
	5581	Telephone Services	9,754	11,730	7,103		14,899	16,400	1,501	
	5583	Data Communication Services	67,483	93,400	67,408		122,820	122,628	(192)	
	5603	Rental of Facilities	8,508	8,678	8,852		9,000	9,100	100	
										Move to the cloud for Banner, other applications and
	5650	Software Licensing/Maintenance Svcs	1,336,528	1,609,504	1,789,164		2,333,644	1,865,972	(467,672)	environments
										AWS application usage management of cloud
	5652	IT Cloud Services	89,346	222,852	453,993		1,135,716	1,301,963	166,247	environment
	5685 5686	Computer Hardware Maint Agreements	218,804 14,851	111,215 13,450	168,378 14,096		256,255	308,915 17,068	52,660 1,552	
		Oth Equipment Maint Agreements Other Maintenance/Repairs	5,421	13,450	14,090		15,516	17,068	1,552	
	5691	Other Maintenance Contracts	11,718	11,718	4,882		11,718	11,718	0	
		Attorney Fees - Oth	0	0	0		500	500	0	
	5820	Postage/Express Overnight Svcs		263					0	
	5860	General Advertising	19,550	8,173	5,140		5,000	5,000	0	
	5869	Comp Ticket Expense			0		10,000		(10,000)	
	5880	Taxes - Licenses & Permits	264	396	0		500	500	0	
	5890	Other Services & Expenses	21,137	21,678	24,775	_	33,000	33,000	0	
	5895	Prior Periods Adjustments	(111,456)			 		-	0	GUI contribution to the District Wide Wi-Fi Project.
	6210C	Buildings Construction - C		0	104,187		168,854	1	(168,854)	FPM PO
	6412	Computer/Technology Equipment	48,772	83,851	72,392		83,100	71,000	(12,100)	
		, and a second second	.5,772	50,501	,2,572		55,100	, 500	(12,100)	New Wi-FI expansion, BC Storage network (SAN)
	6412FA	Computer/Tech Equipment	381,112	87,109	146,478	L	350,260	849,000	498,740	replacement, Traffic shapers for KRV, etc.
	6419	Other Equipment	464						0	
IT Total			2,892,612	3,289,616	3,389,593		6,530,540		(555,846)	
Legal		Non-Library/Magazines/Bks/Prdcls	18,874	6,638	4,880	\Box	20,000	20,000	0	
	5119	Oth Non-Inst Consulting Services	17,694	15,779	108,022		50,000	100,000	50,000	Increase in outside investigations based on PY
	F220	Francisco Traval	24.045	20.470	10.007		20.000	20.000	_	Keep at current level due to conference location
		Employee Travel Food/Meetings	24,915 234	20,173 50	12,396	 	30,000 1,000	30,000 1,000		changes Poriodically asked to best mootings
		Institutional Dues/Memberships	6,540	6,726	3,200	\vdash	9,000	9,000	0	Periodically asked to host meetings
		Insurance Deductibles	0,540	0,720	0		2,000	9,000		moved to Business Services
		Natural Gas/LPG	i	1,098	0		2,000		0	THE TO BUSINESS OF THOSE
		Software Licensing/Maintenance Svcs	180	340	0		2,000	2,000		Current software obsolete; purchase new software
	5731	Attorney Fees - Oth	341,823	457,558	499,610		200,000	250,000		Increase in outside counsel based on PY
	5740	Settlement Expense	0	· · · · · · · · · · · · · · · · · · ·					0	
	5860	General Advertising	0	288	0		500	500	0	
Legal Total			410,261	508,649	628,108		314,500		98,000	
Grand Total			14,988,882	13,161,133	6,342,588		17,075,512	16,844,223	(231,289)	1

IT IR

		_	
Funds	to	be	rolled

SchedulePlus work	\$80,000	Tableau Conference	\$16,000
Doc Imaging	\$315,000	Software - SAS + SPSS + Tableau	\$12,784
Spico - Splunk Training	\$13,000	Computer for COF Analyst	\$1,000
Trend AV	\$20,000	Districtwide IR Retreat	\$1,500
Cloud Consulting	\$100,000		
Telephone MAC Support	\$10,000	Total	\$31,284
Telecom Emerg Comm	\$50,000		
Launch - Project Mgmt	\$50,000		
Training Apps rollout	\$30,000		

IT PO's\Funding Rolled

FMT Consultants	\$611
Terawolf Tech	\$10,200
VectorUSA	\$8,250
VectorUSA	\$64,667
Firewall Project	\$16,000
Portal Guard	\$20,000
Total	\$787,728