

Kern Community College District								Draft	8/24/2021
2021-22 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 2021-22 -- Salary & Benefits	590,834	582,669	808,252	2,747,056	5,402,472	3,277,204	458,896	643,379	14,510,762
2020-21 Adopted Budget -- Salary & Benefits	607,821	548,099	807,571	2,737,383	5,084,469	3,166,719	432,931	638,232	14,023,225
Variance Increase/(Decrease)	(16,987)	34,570	681	9,673	318,003	110,485	25,965	5,147	487,537
Primary Variances									
Salary Step and Column and Other Changes	59,104	23,632	10,994	(69,961)	133,496	80,394	21,164	(204)	258,620
Increase in Health Benefits	(3,320)	(1,660)	(11,615)	(25,686)	(14,524)	(14,683)	(830)	113	(72,204)
Workers Comp Rate (Increase of 3.47%)	161	325	221	528	3,006	1,197	251	175	5,864
Unemploy Rate (Increase of 900%)	843	1,717	2,562	7,886	16,074	1,805	1,442	91	32,420
STRS Rate (Increase of 4.77%)			(1,074)			5,824		4,589	9,339
PERS Rate (Increase of 10.68%)	(73,775)	10,556	(408)	(31,566)	64,662	11,053	3,938	383	(15,157)
	(16,987)	34,570	681	(118,799)	202,715	85,590	25,965	5,147	218,882
Position Additions:									
Chancellor Office Restructuring	16,436								16,436
Budget Analyst				128,472					128,472
Human Resources Assistant (CC 0.5 FTES)						57,430.17			57,430
Human Resources Assistant (PC 0.5 FTES)						57,430.17			57,430
Enterprise IT Project Manager					115,288				
Manager IT Enterprise Projects					123,170				123,170
Database Warehouse Developer (funded by BC)									-
Position Deletions:									
Human Resources DAIII (DO 1.0)						(89,966)			(89,966)
Web Developer					(123,170)				(123,170)
Positions Not Budgeted:									
									-
									-
									-
									-
									-
									-
Other:									-
Position Shifts from Categorical/Grants									-
									-
									-
									-
Variance Increase/(Decrease)	(551)	34,570	681	9,673	318,003	110,485	25,965	5,147	388,685
GU001 Non Labor & Debt Service & Temporary Labor									
Projected 2021-22 Tentative Budget (including proposed rollover)	553,500	38,606	287,425	20,101,261	6,751,315	1,444,764	406,000	343,834	29,926,705
2020-21 Adopted Budget Non-Labor	683,500	39,800	458,000	8,279,642	6,694,383	673,203	406,000	319,789	17,554,317
Variance Increase/(Decrease)	(130,000)	(1,194)	(170,575)	11,821,619	56,932	771,561	-	24,045	12,372,388
Proposed Carryover from 20-21 or one time expenditures	(175,000)			(12,204,363)	(1,410,000)	(665,099)			(14,454,462)
New Non-Labor Budget requests net of Carryover	378,500			7,896,899	5,341,315	779,665			15,472,244
Variances See Attached Worksheet Detail									
Total Proposed 2021-22 DO Adopted Budget	1,144,334	621,275	1,095,677	22,848,317	12,153,787	4,721,968	864,896	987,213	44,437,467
Net Change (includes Carryover)	(146,987)	33,376	(169,894)	11,831,291	374,935	882,046	25,965	29,192	12,859,924