

Kern Community College District										Draft	4/20/2023
2023-24 GU001 District Operations Budget Variance											
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	Facilities	IT	Human Resources	Legal	District Operations	TOTAL	
Projected 2023-24 -- Salary & Benefits	637,947	813,882	1,361,840	3,629,955	364,458	6,331,212	4,043,990	419,560	897,016	18,499,859	
2022-23 Adopted Budget -- Salary & Benefits	615,026	807,125	1,054,226	5,027,918	394,716	6,241,071	3,821,410	490,606	409,762	18,861,860	
Variance Increase/(Decrease)	22,921	6,757	307,614	(1,397,963)	(30,258)	90,141	222,579	(71,046)	487,255	(362,001)	
Primary Variances											
Salary Step and Column and Other Changes	29,074	9,473	(157,014)	11,631	8,310	122,672	(164,734)	(63,172)	(17,437)	(221,196)	
Increase in Health Benefits	(4,325)	7,879	69,920	21,939	5,562	85,896	92,506	3,708	26,571	309,654	
PERS Rate (Increase of 5.163%)	-	9,203	102,679	11,535	5,778	83,726	29,135	(10,124)	24,903	256,836	
Unemployment Rate (Decrease of 90.00%)	(1,828)	(1,836)	(2,624)	(8,707)	(732)	(16,954)	(9,689)	(1,458)	(1,000)	(44,828)	
	22,921	24,719	12,961	36,398	18,919	275,340	(52,782)	(71,046)	33,037	300,466	
Position Additions:										1,235,177	
Human Resources Technician							94,550				
Administrative Assistant			304,737						104,244		
Payroll Specialist							102,208				
Associate Vice Chancellor - Planning and Ed Technology			76,499								
Vice Chancellor, Economic & Workforce Dev (Title Change)			58,585								
Deputy Chancellor									349,974		
Assistant Director, Human Resources							162,343				
IR Analyst I (Instead of IR Analyst II from FY23)		(17,962)									
Positions Not Budgeted:										(786,528)	
Database Administrator II						(194,284)					
Data Warehouse Administrator - Title Change to Developer						(44,243)					
Executive Director, Risk Assessment							(210,221)				
Interim Associate Vice Chancellor			(145,166)								
Systems Administrator (new in FY23)						(143,436)					
Executive Director, Facilities (new in FY23)					(49,177)						
Other										(1,111,117)	
Enterprise Resource Planning Analyst I (Shift from Categorical)						135,834					
Enterprise Resource Planning Analyst II						187,410					
Business Analyst						(126,481)	126,481				
Compliance Positions Budget - Not used				(667,740)							
Anticipated Breakage - Prior Year				500,000							
1% Off Schedule District-wide - Prior Year				(1,266,621)							
Variance Increase/(Decrease)	22,921	6,757	307,614	(1,397,963)	(30,258)	90,141	222,579	(71,046)	487,255	(362,001)	
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	Facilities	IT	Human Resources	Legal	District Operations	Total	
Projected 2023-24 Tentative Budget (including proposed rollover)	641,953	62,500	387,950	9,491,108	424,000	8,302,510	1,652,504	450,200	197,755	21,610,480	
2022-23 Adopted Budget Non-Labor	561,700	59,600	334,150	21,732,782	424,000	6,896,555	1,563,408	706,500	181,900	32,460,595	
Variance Increase/(Decrease)	80,253	2,900	53,800	(12,241,674)	-	1,405,955	89,096	(256,300)	15,855	(10,850,115)	
One Time Expenses (District-wide Reserve)						(990,000)				(990,000)	
Requests Net of One Time from Reserve	641,953	62,500	387,950	9,491,108	424,000	7,312,510	1,652,504	450,200	197,755	20,620,480	
Variances See Attached Worksheet Detail											
Total Proposed 2022-23 DO Tentative Budget	1,279,900	876,382	1,749,790	13,121,063	788,458	14,633,721	5,696,494	869,760	1,094,772	40,110,339	
Net Change (includes Carryover)	103,174	9,657	361,414	(13,639,638)	(30,258)	1,496,095	311,675	(327,346)	503,110	(11,212,116)	