

2018-19 Non-Labor Variance

Dept	Account	Account Description	2017 Actuals	2018 Actuals to date	2018 Adopted Budget (w/2/8/18 BOT ongoing)	2019 Tentative Budget	Variance Amount	Comments/Notes
Bus Svcs	2392	Non-Inst Students	22,658	7,581	14,500	12,500	(2,000)	
	2393	Class Non-Inst Overtime	1,994	351				
	2399	Cls Oth - Temp	12,644	11,457	15,000	0	(15,000)	Zero budget for temp labor
	4211	Non-Library/Magazines/Bks/Prdcls	0	0	1,000	200	(800)	
	4313	Non-Inst Supplies & Materials	10,077	21,355	33,000	36,900	3,900	Increase in cost of check printer toners
	4315	Maint & Repairs Supplies	0	0	500	300	(200)	
	5119	Oth Non-Inst Consulting Services	171,440	2,685	52,500	175,000	122,500	Bank Mobile (3rd party financial aid)
	5150	Cont Instruction	1,795					
	5220	Employee Travel	14,411	6,720	24,500	32,250	7,750	Grants management certification for Coordinators (in AUR)
	5220DT	Employee Travel DO	60	38	6,000	6,000	0	
	5230	Food/Meetings	535	514	1,000	1,800	800	
	5300	Institutional Dues/Memberships	2,905	1,095	5,200	3,000	(2,200)	
	5400	Comprehensive/Liab/Prpty/Auto Ins)	735,440	0	994,482	1,000,000	5,518	Estimate
	5406	Student Insurance	190,043	78,796	191,739	195,000	3,261	Estimate
	5407	Insurance Deductibles	7,340	2,500	7,137	7,500	363	
	5570	Pest Control			250	0	(250)	
	5602	Short Term Rental-Veh & Equip			110	0	(110)	
	5650	Software Licensing/Maintenance Svcs	2,526	42,891	90,250	50,000	(40,250)	Based on current year expenditures
	5700	Annual Fiscal Audit	68,100	76,941	70,000	80,000	10,000	Estimate - New RFP
	5731	Attorney Fees - Oth	11,043	2,900	6,050	5,000	(1,050)	
	5733	Legal Advertising	698	0	2,500	2,500	0	
	5740	Settlement Expense	213,840	3,500				
	5820	Postage/Express Overnight Svcs	225	20	220	200	(20)	
	5830	Bank Charges	279,413	68,035	185,000	185,000	0	
	5831	Credit Card Expense	21,994	12,779	15,000	21,900	6,900	Estimate cost of expense based on current year expense
	5838	Collection Services	134	49	30,000	10,000	(20,000)	Based on current 3rd party vendor
	5860	General Advertising	4,429	242	2,000	2,000	0	
	5880	Taxes - Licenses & Permits	34,309	11,549	40,000	40,000	0	
	5890	Other Services & Expenses	22,572	11,274	24,200	30,800	6,600	Document scanning - previously in Chancellor's Office budget
	6412	Computer/Technology Equipment	11,532	2,913				
	6413FA	Autos and Busses		8,061				
	6419FA	Other Equipment		9,572	5,000	5,000	0	
	7110	Debt Reduction	935,000	0	935,000	1,055,000	120,000	Increase in debt payment principle
	7111	Debt Interest & Other Charges	4,792,360	0	4,736,181	4,676,381	(59,800)	Decrease in debt payment interest
	7312	Interfund Transfers - Out	1,848,277	0	255,000	255,000	0	
Bus Svcs Total			9,417,792	383,817	7,743,318	7,889,231	145,913	
Chancellor/BOT	2399	Cls Oth - Temp		0	3,600		(3,600)	
	4313	Non-Inst Supplies & Materials	200	0	300		(300)	
	5118	Cont Security Services	2,155	1,076	4,000	4,500	500	
	5119	Oth Non-Inst Consulting Services	133,165	46,557	130,000	155,000	25,000	Consulting
	5220	Employee Travel	48,702	10,685	55,000	50,000	(5,000)	
	5300	Institutional Dues/Memberships	147,110	155,097	147,000	160,000	13,000	Cost Incr in memberships
	5650	Software Licensing/Maintenance Svcs	0	41	30,000	30,000	0	
	5720	Trustee Election	350,329	0	65,000	400,000	335,000	Trustee election year
Chancellor/BOT Total			681,662	213,455	434,900	799,500	364,600	

District Oper	2393	Class Non-Instr Overtime	2,927	0	2,000	2,000	0	
	2399	Cls Oth - Temp	3,999	1,977	20,000		(20,000)	
	4211	Non-Library/Magazines/Bks/Prdcls	2,626	2,630	3,200	3,200	0	
	4313	Non-Inst Supplies & Materials	34,772	13,109	59,000	54,000	(5,000)	
	4321	Fuel - Lubricants	3,513	1,755	3,000	3,000	0	
	5119	Oth Non-Inst Consulting Services	18,347	28,231	25,000	35,000	10,000	
	5220	Employee Travel	952	6,429	63,500	53,500	(10,000)	
	5230	Food/Meetings	5,642	3,495	8,000	10,000	2,000	
	5530	Light - Electricity	144,255	95,597	155,000	175,000	20,000	Cost increase
	5540	Water - Sanitation	7,358	5,069	8,000	8,000	0	
	5550	Disposal Services	1,725	826	3,500		(3,500)	
	5570	Pest Control	695	562	1,000	1,000	0	
	5590	Other Utilities	7,645	5,097	8,500	8,500	0	
	5602	Short Term Rental-Veh & Equip	0	0	300		(300)	
	5608	Oper/Lease Cntrcts-ie Cars-Copiers	7,873	3,932	15,000	1,000	(14,000)	
	5650	Software Licensing/Maintenance Svcs	5,826	5,664	8,700	9,000	300	
	5671	Equip Maint Agreements	2,047	1,307	4,000	3,500	(500)	
	5681	Grounds Maintenance	12,279	5,515	10,000	10,000	0	
	5683	Building Maintenance	45,352	18,747	55,000	55,000	0	
	5684	Vehicle Repairs & Maintenance	1,488	611	5,500	5,000	(500)	
	5686	Oth Equipment Maint Agreements	37,141	22,738	50,500	50,500	0	
	5820	Postage/Express Overnight Svcs	74,794	42,048	90,000	95,000	5,000	Estimate
	5861	Printing/Duplicating Service	(701)	0	3,000	3,000	0	
	5880	Taxes - Licenses & Permits	(15)	15	100	100	0	
	5890	Other Services & Expenses	7,769	0	15,000	15,000	0	
	5911	Indirect Cost(Reimbursement)	(2,678)	0	(275,511)	(275,511)	0	Indirect costs now going directly to the colleges
	6120	Site Improvement	14,611	29,282	30,000	30,000	0	
	6412FA	Computer/Tech Equipment	0	0	4,000	4,000	0	
	6414	Furniture	1,089	0	6,000	6,000	0	
	6419	Other Equipment	36,977	11,164	65,000	25,000	(40,000)	
District Oper Total			478,309	305,799	446,289	389,789	(56,500)	
Ed Svcs								
	2392	Non-Inst Students	335			10,868	10,868	New request - dept has several grants that would benefit from the support of a student marketing asst.
	2394	Non-Admin Non-Instr Prof Expt	0	0	6,300	6,300	0	
	3999	Benefit Suspense				20,538	20,538	Benefits not covered by Endowment Grant
	4211	Non-Library/Magazines/Bks/Prdcls	347	0	1,800	1,800	0	
	4310	Inst Supplies & Materials	0	0	3,500	3,500	0	
	4313	Non-Inst Supplies & Materials	3,817	827	8,200	8,200	0	
	5119	Oth Non-Inst Consulting Services	17,323	4,963	37,900	37,900	0	
	5150	Cont Instruction	439,688	200,655	468,281	468,281	0	
	5209	Non-Employee Travel	303	0	350	350	0	
	5220	Employee Travel	16,402	24,677	48,532	48,532	0	
	5230	Food/Meetings	3,420	1,704	4,250	4,250	0	
	5300	Institutional Dues/Memberships	600	1,295	2,400	2,400	0	
	5650	Software Licensing/Maintenance Svcs	0	0	5,787	5,787	0	
	5790	Other Professional Fees	802	500	675	675	0	
	6412	Computer/Technology Equipment	5,565	1,463	3,700	3,700	0	
Ed Svcs Total			488,602	236,084	591,675	623,081	31,406	
HR	1419	Acad Emp - Non-Inst Non Cont	10,500	0	9,000	9,000	0	
	2392	Non-Inst Students	13,725	1,223	17,000	17,000	0	
	2393	Class Non-Instr Overtime	239	739	5,500	5,500	0	

	2394	Non-Admin Non-Instr Prof Expt	0	0	5,000	0	(5,000)	
	2399	Cls Oth - Temp	86,019	14,431	24,000	24,000	0	
	4312	All Computer Software	0	492	1,500	0	(1,500)	
	4313	Non-Inst Supplies & Materials	14,502	28,897	40,000	41,500	1,500	
	5119	Oth Non-Inst Consulting Services	142,983	95,216	128,000	148,000	20,000	Lean Six Sigma
	5209	Non-Employee Travel	909	0	5,000	3,000	(2,000)	
	5220	Employee Travel	26,533	19,413	18,200	25,900	7,700	Conference & travel needs of staff
	5230	Food/Meetings	1,532	1,155	1,000	2,500	1,500	Food at negotiations
	5300	Institutional Dues/Memberships	415	1,375	2,790	5,260	2,470	Annual cost of CODESP membership
	5560	Hazardous Waste Disposal	0	0	2,000	5,000	3,000	Increased costs
	5810	Fingerprinting Services	37,247	28,374	30,000	60,000	30,000	Incr due to addl costs aligned with legal requirements
	5813	Physical Examinations/Tests	31,419	15,234	13,000	20,000	7,000	Continued underestimation in prior years
	5860	General Advertising	188,294	48,645	170,000	170,000	0	
	5861	Printing/Duplicating Service	0	0	0	5,000	5,000	CSEA contract printing
	5890	Other Services & Expenses	146,933	14,715	22,740	22,740	0	
HR Total			701,250	269,909	494,730	564,400	69,670	
IR	4211	Non-Library/Magazines/Bks/Prdcls	0	0	250	250	0	
	4313	Non-Inst Supplies & Materials	740	88	1,000	1,000	0	
	5119	Oth Non-Inst Consulting Services	1,463	1,652	11,000	11,000	0	
	5220	Employee Travel	2,180	2,848	9,000	9,000	0	
	5230	Food/Meetings	0	0	200	200	0	
	5300	Institutional Dues/Memberships	140	500	1,050	1,050	0	
	5650	Software Licensing/Maintenance Svcs	2,655	0	2,750	2,750	0	
	6412	Computer/Technology Equipment	2,149	0	3,000	3,000	0	
IR Total			9,326	5,088	28,250	28,250	0	
IT	2393	Class Non-Instr Overtime	7,186	3,838	13,000	13,000	0	
	4211	Non-Library/Magazines/Bks/Prdcls	560	93	1,900	1,000	(900)	
	4312	All Computer Software	0	0	500	500	0	
	4313	Non-Inst Supplies & Materials	33,400	10,572	14,590	16,650	2,060	Telephones for employee growth
	5119	Oth Non-Inst Consulting Services	575,618	475,555	1,512,469	1,031,989	(22,000)	One charge not showing up on account, used free CCCTC service last year instead of external vendor;
							(571,000)	Doc Imaging, Portal, Banner Data Defense, EMS scheduling mostly done in 17/18. Some carry-over will be needed.
							141,321	+150K for Strategic Cloud Consulting
							4,500	Video Classroom Tune-ups (BC, CC), Telephone Move-Add-Change Vendor assistance
							(33,300)	No budget in IT-Security Mgmt in 18-19
	5220	Employee Travel	90,886	56,296	171,000	225,200	54,200	CISOA Certification; Ellucian Live: Banner Training, Cloud/Customer Support Training
	5230	Food/Meetings	622	1,279				
	5300	Institutional Dues/Memberships	40,776	32,232	31,450	34,090	2,640	Incr in Educause and Gartner fees
	5400	Comprehensive/Liab/Prpty/Auto Ins			54,345	54,345	0	Cyber Security Insurance policy
	5581	Telephone Services	9,754	6,197	12,399	14,899	2,500	Carrier (AT&T) increases in Telephone Service Charges.
	5583	Data Communication Services	67,483	49,222	132,874	122,820	(10,054)	Decommissioned DO and Delano AT&T WAN circuits
	5603	Rental of Facilities	8,508	8,678	8,679	9,000	321	
	5650	Software Licensing/Maintenance Svcs	1,336,528	1,458,156	1,669,596	2,092,598	21,696	Purchased new Endpoint Security Software in 2017, +30K Microsoft O365 Client Advance Security Client
							187,516	Contractual Increases, Oracle Licensing True-up, ODI
								Pre-paid Expense Item (Backup Software)
							17,500	Microsoft (annual increase)

							196,290	+130K District-wide Backup Software Renewal, +42K Wi-Fi Analytics, +75K O365 Backup Software, +17K Emerg Comm Software Maintenance
	5652	IT Cloud Services	89,346	153,529	927,539	1,135,716	208,177	Ellucian AHS, Oracle HOSAL
	5685	Computer Hardware Maint Agreements	218,804	108,825	187,256	264,055	76,799	+70K Phone System Maint, +12K Network Router Maint
	5686	Oth Equipment Maint Agreements	14,851	11,037	16,907	15,516	(1,391)	
	5691	Other Maintenance Contracts	11,718	8,788	11,718	11,718	0	
	5731	Attorney Fees - Oth	0	0	500	500	0	
	5860	General Advertising	19,550	3,173	10,000	5,000	(5,000)	Recruiting; milestones
	5880	Taxes - Licenses & Permits	264	0	500	500	0	
	5890	Other Services & Expenses	21,137	12,227	36,671	26,000	(10,671)	No budget in IT-Security Mgmt in 18-19
	6412	Computer/Technology Equipment	48,772	23,762	84,900	75,300	(9,600)	
	6412FA	Computer/Tech Equipment	381,112	29,506	128,072	361,100	233,028	+100K BC Disk Storage (SAN) Refresh, +40K DO SAN Disks, +40K CC and BC Remote Site Servers, +50K Video Bridge/Scheduler.
	6414	Furniture					0	
	6419	Other Equipment	464				0	
IT Total			2,977,340	2,452,966	5,026,864	5,511,496	484,632	
Legal	4211	Non-Library/Magazines/Bks/Prdcls	18,874	1,564	30,000	20,000	(10,000)	
	4313	Non-Inst Supplies & Materials				0	0	
	5119	Oth Non-Inst Consulting Services	17,694	3,196	75,000	50,000	(25,000)	
	5220	Employee Travel	24,915	11,406	50,000	30,000	(20,000)	
	5230	Food/Meetings	234	0	1,000	1,000	0	
	5300	Institutional Dues/Memberships	6,540	5,245	10,000	9,000	(1,000)	
	5400	Comprehensive/Liab/Prpty/Auto Ins			0	0	0	
	5407	Insurance Deductibles	0	0	2,000	2,000	0	
	5650	Software Licensing/Maintenance Svcs	180	90	25,664	2,000	(23,664)	
	5731	Attorney Fees - Oth	341,823	208,090	140,000	200,000	60,000	Rising costs of outside counsel
	7910	Unrestricted Reserve				250,000	250,000	Adding contingency for uninsured litigation
	5820	Postage/Express Overnight Svcs				0	0	
	5860	General Advertising	0	51	1,000	500	(500)	
	6412FA	Computer/Tech Equipment		52,199		0	0	
Legal Total			410,261	281,841	334,664	564,500	229,836	
Dir Risk Mgmt	4211	Non-Library/Magazines/Bks/Prdcls				0	0	Addition of budget for Dir of Risk Mgmt
	4313	Non-Inst Supplies & Materials				0	0	Addition of budget for Dir of Risk Mgmt
	5119	Oth Non-Inst Consulting Services				5,000	5,000	Addition of budget for Dir of Risk Mgmt
	5220	Employee Travel				15,000	15,000	Addition of budget for Dir of Risk Mgmt
	5230	Food/Meetings				1,000	1,000	Addition of budget for Dir of Risk Mgmt
	5300	Institutional Dues/Memberships				5,000	5,000	Addition of budget for Dir of Risk Mgmt
	5407	Insurance Deductibles				0	0	
	5650	Software Licensing/Maintenance Svcs				5,000	5,000	
	5731	Attorney Fees - Oth				0	0	Rising costs of outside counsel
	5734	Litigation Contingency				0	0	Adding contingency for uninsured litigation
	5820	Postage/Express Overnight Svcs				0	0	Addition of budget for Dir of Risk Mgmt
	5860	General Advertising				0	0	
	6412FA	Computer/Tech Equipment				2,000	2,000	Addition of budget for Dir of Risk Mgmt
Risk Mgmt			0	0	0	33,000	33,000	
Grand Total			15,164,542	4,148,958	15,100,690	16,403,247	1,302,557	