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

Budget	Amount	Increase (Decrease)
2016-17 Adopted Budget	25,269,647	
March Proposed 2017-18 Budget	26,254,237	984,590
April Proposed 2017-18 Budget	25,854,163	(400,074)
Net Change from 2016-17 Adopted Budget	584,516	584,516

Changes from March Proposed 2017-18 Budget:	Increase/(Decrease)
Correction on Medical Benefit Cost Change	(56,168)
ITTwo (2) Enterprise Resource Plan (ERP) Analysts to be colocated @ BC and funded by BC Categorical funds	(218,859)
ITConvert Enterprise Project Manager Position to ERP Analyst	(125,762)
Various Other Labor Changes	(5,285)
New Security Camera Contract	6,000
Net Increase/(Dcrease) from March Proposal	(400,074)

Kern Community College District										Draft	3/22/2017
2017-18 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	Internal Audit	Governmental & External Affairs	District Operations	TOTAL
Projected 2017-18 Salary & Benefits	487,510	624,919	474,017	2,322,819	4,254,205	2,714,988	546,179	-	-	570,421	11,995,059
2016-17 Adopted Budget Salary & Benefits	550,193	626,357	497,643	2,254,931		2,348,396	527,099	173,176	185,013		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
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)	- (10,000)	- (01,020)	-	-	(310)	-	-	-	-	(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	<mark>661</mark>	-	-	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							125,762
Enterprise Resource Plan Analyst I (1 position)				120,702	109,430						109,430
Security Engineer					109,430						109,430
Human Resources Technician - Benefits (assist with Medical Benefit Pool Administration)						80,487					80,487
Human Resources Specialist TEMP						110,414					110,414
											-
Positions Not Budgeted:								(1=0 1=0)			- (1=0.1=0)
Internal Auditor (Replaced by Accounting Manager in Business Services) Associate Vice Chancellor External and Governmental Affairs								(173,176)	(185,013)		(173,176)
Accounting Tech II				(73,050)					(185,013)		(185,013) (73,050)
Human Resources Admin Manager				(10,000)		(134,986)					(134,986)
IT Enterprise Project Manager					(125,762)	(101,000)					(125,762)
					-						-
Other:											-
Decrease Chancellor Compensation	(71,802)				(450.040)						(71,802)
Budget Correction for Assistant Director Information Technology Job Development SpecialistTransfer from BC Job Placement to HR					(159,312)	117,680					(159,312) 117,680
Job Development Specialist Hansier from BC Job Placement to HR					(154,733)	154,733					117,000
					(101,100)	101,700					-
											-
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
	Chancellors										
	Office &								Governmental		
	Board of	Institutional	Educational	Business		Human		Internal	& External	District	
GU001 Non Labor & Debt Service & Temporary Labor	Trustees	Research	Services	Services	IT	Resources	Legal	Audit	Affairs	Operations	Total
Projected 2017-18	411,000	28,250	591,675	7,414,798	4,194,362	438,730	349,000	-	-	431,289	13,859,104
2016 17 Adopted Budget Nor Labor	E00 000	20 577	EE0 700	7 606 544	2 424 224	202 407	220.050	100.000	45 400	200 200	12 202 500
2016-17 Adopted Budget Non-Labor	568,000	39,577	559,768	7,606,514		363,437	229,950	100,200	15,400	369,389	13,283,569
Variance Increase/(Decrease)	(157,000)	(11,327)	31,907	(191,717)	763,028	75,293	119,050	(100,200)	(15,400)	61,900	575,534
				Variano	es See A	ttached W	orksheet	Detail			
				varianc	,00 000 F	Tradition VV	5. K5. ICCL	Dotaii			
Total Proposed 2017-18 Budget	898,510	653,169	1,065,692	9,737,617	8,448,567	3,153,718	895,179	-	-	1,001,710	25,854,163
								-			
Net Change	(219,683)	(12,765)	8,282	(123,828)	759,079	441,885	138,130	(273,376)	(200,413)	67,205	584,516

											External and		Chancellor		
Organiz	<u>'</u>			Institutional Educational	Business		Human				Governmental	District Office	and Board of	Business	
ation	Accour	nt Account Description	Reason For change	Research Services	Services	IT Services	Resources	General Counse	I IT Operations	Internal Audit	Affairs	Operations	Trustees	Services	Grand Total
10	4211	Non-Library/Magazines/Bks/Prdcls	_	(150.00)					•			•			(150.00)
10	5119	Oth Non-Inst Consulting Services		(7,802.00)											(7,802.00)
10	5650	Software Licensing/Maintenance Svcs		(4,750.00)											(4,750.00)
10	5686	Oth Equipment Maint Agreements		(125.00)											(125.00)
10	6412	Computer/Technology Equipment		1,500.00											1,500.00
10 Sum	Institution	nal Research		(11,327.00)											(11,327.00)
11	4310	Inst Supplies & Materials	Correction of 2016-17 budget error omission	600.00											600.00
11	4313	Non-Inst Supplies & Materials	Correction of 2016-17 budget error omission	6,500.00											6,500.00
11	5119	Oth Non-Inst Consulting Services	Correction of 2016-17 budget error omission	4,000.00											4,000.00
1			Inc. for Leadership Academy and 2016-	.,											.,,
11	5220	Employee Travel	17budget error correction	14,032.35											14,032.35
			Correction of 2016-17 budget acct	,											, ,
11	5230	Food/Meetings	classification error	1,000.00											1,000.00
11	5300	Institutional Dues/Memberships	Correction of 2016-17 budget error omission	1,400.00											1,400.00
11	5790	Other Professional Fees	Correction of 2016-17 budget error omission	675.00											675.00
11	6412	Computer/Technology Equipment	increased to replace scanner moving to PC	3,700.00											3,700.00
		vices and Workforce & Economic Developr		31,907.35											31,907.35
12	2392	Non-Inst Students	FY15-16 actual \$13,317.50	31,707.33	7,081.00										7,081.00
12	2393	Class Non-Instr Overtime	1113-10 actual \$13,317.50		(2,000.00)										(2,000.00)
12	2373	Class Non-mstr Overtime			(2,000.00)										(2,000.00)
12	2399	Cls Oth - Temp	No PY's budgeted - FY15-16 actual \$15,819.69		15,000.00										15,000.00
12	2377	os our - remp	Reduction due to US Bank implementation		15,000.00										13,000.00
12	1212	Non-Inst Cumpling 9 Materials	allowance eliminated		(40.04/.00)										(40.04/.00)
12	4313	Non-Inst Supplies & Materials	allowance eliminated		(60,846.00)										(60,846.00)
12	4315	Maint & Repairs Supplies	Deduction board on mission constants		(300.00)										(300.00)
12	5119	Oth Non-Inst Consulting Services	Reduction based on prior years actuals		(17,680.00)										(17,680.00)
12	5220	Employee Travel	Increase offset by 5220DT reduction		1,817.00										1,817.00
12	5220DT	Employee Travel DO			(3,500.00)										(3,500.00)
12	5230	Food/Meetings	Increase offset by 5220DT reduction		1,000.00										1,000.00
12	5300	Institutional Dues/Memberships			(1,500.00)										(1,500.00)
			increase for Icontracts & Scanning software for												
12	5650	Software Licensing/Maintenance Svcs	A/P		15,000.00										15,000.00
12					(5,000.00)										(5,000.00)
12	5731	Attorney Fees - Oth	Based on past years' actuals		6,050.00										6,050.00
12	5830	Bank Charges	Based on past years' actuals		37,000.00										37,000.00
12	5831	Credit Card Expense	Based on past years' actuals		15,000.00										15,000.00
12	5838	Collection Services	Based on past years' actuals		439.00										439.00
12	5890	Other Services & Expenses			(1,225.00)										(1,225.00)
12	6412	Computer/Technology Equipment			(5,500.00)										(5,500.00)
12	7910	Reserves			(143,170.76)										(143,170.76)
12 Busin	ess Servic				(142,334.76)										(142,334.76)
13	522	20 Employee Travel	Security training for IT Staff			25,000.00									25,000.00
			Continuation of Cloud Services												
13	<u>5</u> 6	52 Cloud Services	Testing/Sandboxing			30,000.00									30,000.00
13		Cloud Software	Moved from 5650, Contractual Increases			185,735.00									185,735.00
	·		Increase because of Banner XE and related										·		
13	2393	Class Non-Instr Overtime	systems			2,500.00									2,500.00
13	4211	Non-Library/Magazines/Bks/Prdcls				900.00									900.00
13	4313	Non-Inst Supplies & Materials	Moved 6419 funds to here			4,000.00									4,000.00
13						1,600.00									1,600.00
			16/17 budget covered projects that crossed												
13	5119	Oth Non-Inst Consulting Services	over form 15/16			(55,043.00)									(55,043.00)
		•	Decreases: Moved of 210K Blackboard Help												
			Desk Contract to 133II0, Moved 100K to CIO												
			(1600P0); Increases for Banner ERP												
			Supplemental Labor (Launch), Document												
13			Imaging (300k)			26,648.00									26,648.00
			Moved \$210K Blackboard Help Desk Provider			25,510.00									20,010.00
13			Contract to here from 130IT0			220,000.00									220,000.00
1.5			Security awarness training, phish testing,			220,000.00									220,000.00
			security awarness training, primit testing, security consulting (PCI compliance, pen test,												
13			etc.)			57,000.00									57,000.00
13			Cic.)			1,000.00									1,000.00
	5220	Employee Travel				(7,395.00)									
13	UZZU	Litipioyee travei				(1,375.00)									(7,395.00)

										External and	Chancello		
Organi	<u>.</u>			Institutional Educational	Business		Human			Governmental	District Office and Board	f Business	
ation	Account	Account Description	Reason For change	Research Services	Services	IT Services	Resources	General Counsel IT Operations Into	ernal Audit	Affairs	Operations Trustees	Services	Grand Total
13	5300	Institutional Dues/Memberships	Contractual Increases			905.00					-		905.00
		·	SSL Certificates now provided for free by CCC										
13			Tech Center			(5,000.00)							(5,000.00)
13						50.00							50.00
13	5583	Data Communication Services	Slight increase for WAN Circuits			4,984.00							4,984.00
13	5603	Rental of Facilities	Contractual Increases			171.00							171.00
			3-year backup software contract up for										
13	5650	Software Licensing/Maintenance Svcs	renewal, Virtualization Software Maintenance			91,241.00							91,241.00
13	0000	Outware Electioning/Maintenance eves	Contractual Increases			23,291.00							23,291.00
13			Moved 185K to cloud to 5652, Contractual			23,271.00							25,271.00
			increases, eLumen Curriculum (30k), Potential										
			Oracle Licensing Event (50k), Document										
13			Imaging (100k)			(15,837.00)							(15,837.00)
13			Security monitoring, analytics, and response			(13,037.00)							(13,037.00)
13			software/solutions			149,246.00							149,246.00
13			SOITWAI E/ SOIUTIONS			(25,000.00)							(25,000.00)
	5685	Commuter Hardware Maint Agreements	Contractual Ingrascos			8,365.00							8,365.00
13	5005	Computer Hardware Maint Agreements	Contractual increases										
13	F/0/	Oth Fautinmout Material A				(28,398.00)							(28,398.00)
13	5686	Oth Equipment Maint Agreements				(1,293.00)							(1,293.00)
13	5691	Other Maintenance Contracts	NATION OF THE PROPERTY OF THE			(10,234.00)							(10,234.00)
13	5860	General Advertising	Milestones Job Assessments			10,000.00							10,000.00
13	5890	Other Services & Expenses	Contractual Increases			4,842.00							4,842.00
13	6412	Computer/Technology Equipment	DO PC Replacements, Wi-Fi Access Points			30,800.00							30,800.00
13	6412FA	Computer/Tech Equipment	Replaced multiple firewalls in 16-17			(300,000.00)							(300,000.00)
			Replacements: Network Switches, Routers,										
13			UPS Batteries			58,084.00							58,084.00
			Server replacements (Virtual Desktops at BC,										
13			Data Center)			29,000.00							29,000.00
13						(17,495.00)							(17,495.00)
13	6419	Other Equipment				(4,000.00)							(4,000.00)
13 IT O	erations					495,667.00							495,667.00
			CCA negotiations - release time; Move \$3700										
14	1419	Acad Emp - Non-Inst Non Cont	from HR, BC 1419 to DO HR 1419				3,700.00						3,700.00
		·	Three previous budgeted amount have not										
14	2392	Non-Inst Students	exceeded \$17,000				(3,000.00)						(3,000.00)
			Anticipated overtime needs; has not been										
			consistently reported; establish a DO HR 2393										
			account for all HR overtime; movement of										
14	2393	Class Non-Instr Overtime	\$500 from HR, BC overtime budget				5,500.00						5,500.00
			Consolidate with newly established DO HR				2/02000						- 1000.00
			Class Non-Instr Overtime 2393 budget line										
14			item				(500.00)						(500.00)
1.7			No foreseeable reason (projects, retirements				(300.00)						(300.00)
			etc) for a larger temp budget; Move \$4,000										
14			from HR BC to DO HR 2399				18,512.88						18,512.88
14			Consolidate with DO HR 4313; eliminate				10,312.00						10,312.00
1.4	4011	Name Liberton (NAmerican (Disc (Desire)					(500.00)						(500.00)
14	4211	Non-Library/Magazines/Bks/Prdcls	budget line item				(500.00)						(500.00)
14	4313	Non-Inst Supplies & Materials	Accommodation or safety materials				3,700.00						3,700.00
			Consolidating supply orders at DO HR;				(500.00)						(500.00)
14			eliminate budget line item				(500.00)						(500.00)
			Move \$3,000 from HR, PC 4313; Move \$500										
			from HR, Payroll 4313; \$25,000 funds from										
			Chancellor's budget into DO HR to cover										
14			supply orders from BC and DO				28,500.00						28,500.00
			Move \$3,000 to DO HR 4313; consolidating										
			supply orders at DO HR; retain limited supplies										
			at college				(3,200.00)						(3,200.00)
14		· · · · · · · · · · · · · · · · · · ·	Covers external recruitment services, JAQ							·			
14													
14			consultant, salary surveys; attorney fees; other										
14							323.00						323.00
		Non-Employee Travel Employee Travel	consultant, salary surveys; attorney fees; other				323.00 (2,000.00) (19.00)						323.00 (2,000.00) (19.00)

										External and		Chancellor		
Organiz	z Accour	nt Account Description	Reason For change	Institutiona Research	I Educational Services	Business Services	IT Sarvicas	Human	eneral Counsel IT Operations Internal A	Governmenta Idit Affairs	I District Office Operations	and Board of Trustees	Business Services	Grand Total
ation	Accoun	nt Account Description	Reason For Change	Research	3el vices	Jei vices	11 Services	Resources Ge	rierai couriser 11 operations Titternai At	iuit Allalis	Operations	Trustees	Sei vices	Grand Total
			Move \$2,500 from HR Payroll 5220; Move \$400	0										
			from HR PC 5220; move \$4,400 from HR											
			Safety 5220; move \$500 from HR BC 5220;											
			consolidate HR ee travel into one account for											
14			conferences and professional development					7,800.00						7,800.00
			Move \$2,500 to DO HR 5220; reallocated to					(0.500.00)						/o = o o o o
14			payroll if determined needed					(2,500.00)						(2,500.00
1.4			Move \$4,400 to DO HR 5220; reallocated to safety if determined needed					(4.400.00)						(4.400.00
14			Move \$500 to DO HR 5220; reallocated to					(4,400.00)						(4,400.00
14			college if determined needed					(500.00)						(500.00
14			Minimal use of this account					(1,100.00)						(1,100.00
<u> </u>			Three previous budgeted amounts have not					(1/100.00)						(1)100100
14	5560	Hazardous Waste Disposal	exceed \$2,000 and are 0					(6,500.00)						(6,500.00
			Change in state vaccination requirements for					(2,722227						
			child care providers (anticipated to decrease											
			over time and offset by change in TB risk											
14	5813	Physical Examinations/Tests	assessment testing)					4,000.00						4,000.00
			FON anticpated similar to 2016; large increase											
14	5860	General Advertising	in faculty advertising due to FON obligation					30,000.00						30,000.00
14	5890	Other Services & Expenses	Maintenance contract for LiveScan upgrade					1,740.00						1,740.00
14 Sum								(3,764.00)						(3,764.00
14 Sum 15	4211	Non-Library/Magazines/Bks/Prdcls	Increased costs of Legal refrence books					75,292.88	18,000.00					75,292.88 18,000.00
13	4211	NOT-LIBIAT y/Wagazines/BKs/Frucis	fricteased costs of Legal Terrefice books						18,000.00					16,000.00
15	5119	Oth Non-Inst Consulting Services	Shifted from Internal Auditor for investigations						75,000.00					75,000.00
10	5220	Employee Travel	With the addition of a staff member, Joe	'					73,000.00					73,000.00
	0220	z.mp.ojee mare.	Grubbs, we have a better understanding of the	<u> </u>										
			needs of his office regarding travel and											
			training. We have increased this account											
15			number to reflect that travel and training						9,000.00					9,000.00
		Food/Meetings	In the past we had not used this account ofter	1										
			however, Joe will be conducting ongoing											
			training and those trainings may take place											
			over a lunch hour. We have increased this											
15	5230		account number to reflect the change						1,000.00					1,000.00
15	5300	Institutional Dues/Memberships							(1,500.00)					(1,500.00
15	5407	Insurance Deductibles							(3,000.00)					(3,000.00
			With the addition of a staff member, we have											
			idenfitied a need for emergency preparedness											
15	5650	Software Licensing/Maintenance Svcs	supplies and training equipment.						18,000.00					18,000.00
13	5550	Contware Electioning/Maintenance 3VCs	Because we have continuing litigation we						10,000.00					10,000.00
			believe this account should be slightly											
15	5731	Attorney Fees - Oth	increased.						3,550.00					3,550.00
15	5740	Settlement Expense	We will use reserves as nessecary						-					-
15	5860	General Advertising	•						(1,000.00)					(1,000.00
15 Gener		el and Risk Management							119,050.00					119,050.00
16	511	19 Oth Non-Inst Consulting Services	Moved from 130IT0						100,000.00					100,000.00
			Moved from 5650, Contractual Increases,											
16		52 Cloud Services	Drupal Website SaaS Solution (40k)						101,804.00					101,804.00
	5119	Oth Non-Inst Consulting Services	Increase because of state portal integrations						99,000.00					99,000.00
16	5220	Employee Travel	CIO and Assistant Professional Development						25,000.00					25,000.00
16	F200	Non-Inst Supplies & Materials	Supplies						10,000.00					10,000.00
16	5300	Institutional Dues/Memberships	Mayod to E4E2						(250.00)					(250.00
16 16	5650 6412FA	Software Licensing/Maintenance Svcs	Moved to 5652						(57,320.00) (10,873.00)					(57,320.00
16 IT Op		Computer/Tech Equipment							(10,873.00) 267,361.00					(10,873.00 267,361.00
16 11 Op	4211	Non-Library/Magazines/Bks/Prdcls							-	-				207,301.00
17	5119	Oth Non-Inst Consulting Services							(12,000					(12,000.00
17	5220	Employee Travel							(7,500					(7,500.00
		j J							(1,000					(. /555.00

												External and		Chancellor		
Organiz	Z			Institutional	Educational	Business		Human				Governmental	District Office	and Board of	Business	
ation	Accour	nt Account Description	Reason For change	Research	Services	Services	IT Services	Resources	General Counsel	IT Operations I	Internal Audit	Affairs	Operations	Trustees	Services	Grand Total
17	5300	Institutional Dues/Memberships									(5,700.00)					(5,700.00)
17	5731	Attorney Fees - Oth	Shifted to General Counsel Budget								(75,000.00)					(75,000.00)
17	5790	Other Professional Fees									-					-
17 Interi	nal Audit										(100,200.00)					(100,200.00)
19	4211	Non-Library/Magazines/Bks/Prdcls										(100.00)				(100.00)
19	5119	Oth Non-Inst Consulting Services										(800.00)				(800.00)
19	5220	Employee Travel										(6,500.00)				(6,500.00)
19	5860	General Advertising										(8,000.00)				(8,000.00)
19 Exter	nal & Gove	ernmental Affairs										(15,400.00)				(15,400.00)
			District-wide Professional Development (non													
D0		20 Professional Development	management/faculty)										50,000.00			50,000.00
D0	2393	Class Non-Instr Overtime	Public Safety										2,000.00			2,000.00
D0	4211	Non-Library/Magazines/Bks/Prdcls											200.00			200.00
D0	4321	Fuel - Lubricants											(500.00)			(500.00)
D0	5220	Employee Travel											(9,000.00)			(9,000.00)
D0	5230	Food/Meetings	Inflation										1,000.00			1,000.00
D0	5530	Light - Electricity											10,000.00			10,000.00
D0	5540	Water - Sanitation											500.00			500.00
D0	5550	Disposal Services											500.00			500.00
D0	5650	Software Licensing/Maintenance Svcs											200.00			200.00
D0	5681	Grounds Maintenance											1,500.00			1,500.00
D0	5684	Vehicle Repairs & Maintenance											2,500.00			2,500.00
D0	5686	Oth Equipment Maint Agreements											7,500.00			7,500.00
D0	5820	Postage/Express Overnight Svcs											(35,000.00)			(35,000.00)
D0	5861	Printing/Duplicating Service											3,000.00			3,000.00
D0	5911	Indirect Cost(Reimbursement)											12,500.00			12,500.00
D0	6120	Site Improvement											15,000.00			15,000.00
	ict Office C												61,900.00			61,900.00
R0	5119	Oth Non-Inst Consulting Services												(70,000.00)		(70,000.00)
R0	5220	Employee Travel												8,000.00		8,000.00
R0	5650	Software Licensing/Maintenance Svcs												5,000.00		5,000.00
R0	5720	Trustee Election												(100,000.00)		(100,000.00)
R0 Chan		Board of Trustees Office												(157,000.00)		(157,000.00)
R2	5119	Oth Non-Inst Consulting Services	Measure G Audit												10,000.00	10,000.00
R2	5400	Comprehensive/Liab/Prpty/Auto Ins)	17-18 Projections not yet rec'd from SISC												-	-
R2	7110	Debt Reduction													50,000.00	50,000.00
R2	7111	Debt Interest & Other Charges													(109,382.00)	(109,382.00)
	ness Service	es													(49,382.00)	(49,382.00)
Grand To	otal			(11,327.00)	31,907.35	(142,334.76)	495,667.00	75,292.88	119,050.00	267,361.00	(100,200.00)	(15,400.00)	61,900.00	(157,000.00)	(49,382.00)	575,534.47