

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
DISTRICT OFFICE EXPENSE BUDGET - UNRESTRICTED GENERAL FUND
COMPARATIVE SUMMARY 2017-18 vs. 2018-19

Assumptions:

1. Salary increases due to step and columns
2. CalPERS rate increase for FY18-19 (from 15.53% to 18.10%)
3. Benefits rate increase 2%

Department	(A)	(B)	As of 01/18/18		(C)	(C)-(B)	(C)-(A)
	Original 2018 Budget	Revised 2018 Budget	YTD 2018 Actuals w/encumb		Tentative 2019 Budget	2019 Budget vs. Revised 2018 Budget	2019 Budget vs. Original 2018 Budget
Expenditures							
Fund 110 - General Fund Unrestricted							
110.03(01-00-03) - Central Services							
Accounting	1,851,802	1,739,294	1,057,622		1,916,274	176,980	64,472
Board Of Trustees	263,651	299,897	170,787		465,091	165,194	201,440
Collective Brgn/Dist Assembly	357,285	382,129	203,354		392,740	10,611	35,455
Controller	566,902	549,201	301,934		569,654	20,453	2,752
Custodial	0	0	3,483		0	0	0
TESS	3,459,747	3,642,737	1,897,692		3,287,869	(354,868)	(171,878)
Distance Education	721,807	649,164	274,305		617,062	(32,102)	(104,745)
District Chancellor	779,092	757,604	370,548		647,814	(109,790)	(131,278)
District Health & Safety	437,934	344,548	139,964		363,397	18,849	(74,537)
EMG Planning/Preparedness	0	141,688	70,590		138,181	(3,507)	138,181
Employee Benefits - SUI/Excess ST	41,000	41,000	36,750		110,000	69,000	69,000
Employee Benefits - Tuition Reimb	122,000	122,000	12,565		25,000	(97,000)	(97,000)
Facilities Planning/Adm.Svcs.	86,321	86,050	54,208		92,271	6,221	5,950
General Supplies & Services	41,975	41,975	24,575		38,575	(3,400)	(3,400)
Human Resources	2,578,419	2,484,123	1,405,844		2,507,583	23,460	(70,836)
Institutional Effectiveness	201,648	262,279	148,822		443,092	180,813	241,444
Insurance	620,000	620,000	602,327		620,000	0	0
Internal Audit	318,855	317,580	191,214		321,748	4,168	2,893
Maintenance	336,644	312,019	214,870		333,254	21,235	(3,390)
Marketing & Public Affairs	405,103	358,719	145,380		339,812	(18,907)	(65,291)
Outreach And Recruitment	50,000	20,000	0		0	(20,000)	(50,000)

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Department	(A)	(B)	YTD 2018 Actuals w/encumb	(C) Tentative 2019 Budget	(C)-(B) (C)-(A)	
	Original 2018 Budget	Revised 2018 Budget			2019 Budget vs. Revised 2018 Budget	Original 2018 Budget
Police	1,110,153	1,470,151	725,220	1,658,401	188,250	548,248
Printing	840,903	813,534	477,136	860,727	47,193	19,824
Purchasing And Warehousing	612,909	583,898	310,150	606,182	22,284	(6,727)
Security	735,371	647,285	336,823	687,956	40,672	(47,415)
Utilities-Central Services	463,093	466,362	144,962	343,166	(123,196)	(119,927)
Total Expenditures	17,002,614	17,153,236	9,321,123	17,385,848	232,612	383,234

Original 2018 Budget	17,002,614
Budget Adjustments/Increases	150,622
Revised 2018 Budget	17,153,236

Notes:

Salary Increases--Step & Column	120,543
STRS/PERS Increases	262,834
Medical Increases	94,262
Change in Non-Salary/Benefit Object Codes	(245,027)
Increase FY 2019 over FY 2018	232,612

Police	100,103 (New hire outfitting \$55k, CSUSB dispatch \$45k)
Financial 2000 and 1098T Increases	52,450
Board of Trustee Election Fees	200,000
Savings in other object codes	(597,580)
Total	(245,027)