



2015-16 District Office Expense Budget – Tentative to Final

Questions have been raised about how the District apportionment was determined. Between the May 2015 preliminary budget presentation and the adoption of the September 2015 final budget, \$1.9 million was added to the District apportionment. When the Chancellor addressed the SBVC Academic Senate on September 30, he stated that he had asked the Interim Vice Chancellor of Fiscal Services to provide an explanation for the significant increase.

Although the \$1.9 million increase was addressed in the October 5 Frequently Asked Questions communication, we believe there is additional information that is important to bring to everyone's attention. The \$1.9 million is not a variance from tentative budget to final budget, but rather a variance from last year's actuals to the final budget. This is only one comparison which does not reflect the entire picture. We hope this additional information will promote transparency and understanding.

The \$1.9 million is not a variance from tentative budget to final budget, but rather a variance from last year's actuals to the final budget. This is only one comparison which does not reflect the entire picture.

Using only one comparison like the variance from prior year actuals to final budget doesn't necessarily mean that the budget has increased from one year to another. For example, prior year actuals reflect savings from vacant positions during the past year or savings from eliminating/reducing contracts. In addition, last year's actuals do not reflect program review needs for the following year, such as new positions. Take for example the following comparisons.

Prior Year Actuals vs. Current Year Budget

Site	2014-15 Unaudited Actuals	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	43,805,911	46,429,994	2,624,083	6.0%
CHC	21,651,866	23,189,659	1,537,793	7.1%
District Office	15,210,475	16,522,790	1,312,315	8.6%
Total Expenditures	80,668,252	86,142,443	5,474,191	6.8%

If we just look at the table above, we could make the assumption that our budget for FY 2015-16 increased by \$5.5 million or 6.8%; however, an analysis comparing last year's budget to the current final budget shows a different picture.

Prior Year Budget vs. Current Year Budget

Site	2014-15 Final Adjusted Budget	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	44,954,774	46,429,994	1,475,220	3.3%
CHC	21,296,500	23,189,659	1,893,159	8.9%
District Office	15,672,206	16,522,790	850,584	5.4%
Total Expenditures	81,923,480	86,142,443	4,218,963	5.1%

The table above shows that our budget increased \$4.2 million or 5.1% when we compare the final adjusted budget for FY 2014-15 to the current final budget. Comparing prior and current year budgets better illustrates budget changes from one year to another.

Comparing prior and current year budgets better illustrates budget changes from one year to another.

A better analysis of last year's actuals is to compare those expenditures with last year's final adjusted budget, as follows.

Prior Year Budget vs. Prior Year Actuals

Site	2014-15 Final Adjusted Budget	2014-15 Unaudited Actuals	Savings / (Excess)	Percent
SBVC	44,954,774	43,805,911	1,148,863	2.6%
CHC	21,296,500	21,651,866	(355,366)	-1.7%
District Office	15,672,206	15,210,475	461,731	2.9%
Total Expenditures	81,923,480	80,668,252	1,255,228	1.5%

The table above shows that we saved \$1.3 million or 1.5% last year from our Final Adjusted Budget. Attached is [Appendix A – Details By Site](#). We encourage you to review the data it contains and let us know if you have any questions.

If \$1.9 million is not the amount the District Office increased from tentative to final budget, then what is the amount and why did these changes happen?

It is very common for budgets to change from the tentative to final stage. The State Chancellor's Office doesn't provide final estimates until the end of July or early August. Prior to this date, we utilize the best possible estimates from the Governor's May Revised Budget. We strive to have the final budget done by mid-August since it must, by law, be Board approved by September 15. This year was actually even more challenging due to

the implementation of the California's new Growth Formula. Both Colleges and the District modified their budgets from tentative to final as follows.

Tentative vs. Current Year Budget

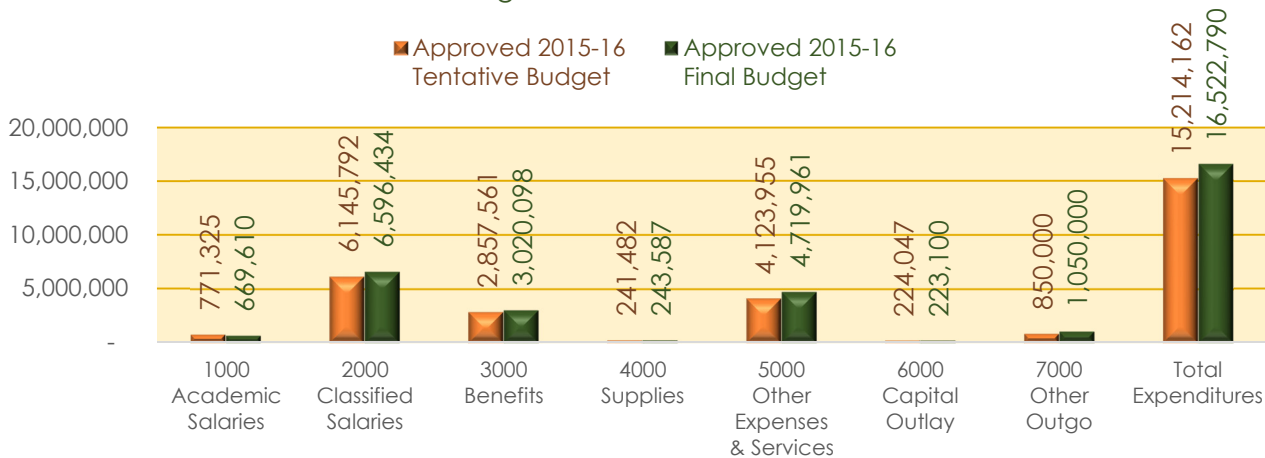
Site	2015-16 Tentative Budget	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	45,525,665	46,429,994	904,329	2.0%
CHC	22,891,225	23,189,659	298,434	1.3%
District Office	15,214,162	16,522,790	1,308,628	8.6%
Total Expenditures	83,631,052	86,142,443	2,511,391	3.0%

The District Office budget increased from tentative to final by \$1.3 million and the main reasons for this are as follows:

- In an effort to address accreditation recommendations, the Board of Trustees approved a much-needed restructuring plan for the Human Resources Department at its June 11 meeting. This plan was developed by the newly hired (May 2015) Vice Chancellor of Human Resources and occurred after the development of the tentative budget.
- The Vice Chancellor of Human Resources discovered future compliance issues with Title IX, Affordable Care Act and ACCJC recommendations; therefore new contracts were needed to address those issues.
- Working with the Vice Presidents of Administrative Services, the decision was made to give back the parking program budget to the colleges. Therefore, Police and Security was shifted to the District Office budget. The colleges now have full control of their parking program budgets.
- Finally, we needed to account for items that were, inadvertently, not budgeted at tentative budget.

Please take a look at the following table as well as [Appendix B – Baseline Comparison by Program](#) for additional details.

2015-16 District Office Expenditure Budget
Changes from Tentative to Final



1000 – Academic Salaries - \$(101,715)

- This amount varies every year depending on faculty reassigned time for District Assembly & Collective Bargaining

2000 – Classified Salaries - \$450,642 – see attached

- \$130K Human Resources & Health/Safety Restructuring Plan as approved on the June 11, 2015 Board of Trustees meeting
- \$300K to remove Police and Security budget from colleges' parking program and moving it to District Office

3000 – Benefits - \$162,537 – see attached

- \$35K Human Resources & Health/Safety Restructuring Plan as approved on the June 11, 2015 Board of Trustees meeting
- \$140K to remove Police and Security budget from colleges' parking program and moving it to District Office

5000 – Other Expenses & Services - \$596,006 – see attached

- \$280K to budget for legal mandates such as Title IX & Affordable Care Act & implementation of new People Admin features to address ACCJC recommendations
- \$60K to budget for marketing to support colleges' enrollment growth
- \$60K to budget for phone which was inadvertently not budgeted at Tentative budget
- \$40K to budget for international student recruitment
- \$35K to budget for Board of Trustees for consultants and conferences
- \$91K to budget for tuition reimbursement for employees which was inadvertently not budgeted at Tentative Budget

7000 – Other Outgo - \$200,000

- To account for EDCT Foundation FY 2015-16 budget as approved on the January 15, 2015 Board of Trustees meeting which was inadvertently not budgeted at Tentative budget

Still have questions? Email them to us at kgoodric@sbccd.cc.ca.us and we'll do our best to answer them.

San Bernardino Community College District

Prior Year Budget vs. Prior Year Actuals vs. Tentative Budget vs. Final Budget

San Bernardino Valley College

Account Category	2014-15	2014-15	2015-16	2015-16
	Final Adjusted Budget	Unaudited Actuals	Tentative Budget	Final Budget
1000 - Academic Salaries	22,428,451	22,839,590	23,152,703	23,819,896
2000 - Classified Salaries	7,622,917	7,313,233	8,062,513	7,946,007
3000 - Benefits	8,611,461	8,281,701	9,236,844	9,194,340
4000 - Supplies	569,817	445,497	538,066	598,079
5000 - Other Expenses and Services	5,125,587	4,375,751	4,408,896	4,671,690
6000 - Capital Outlay	433,348	386,946	126,643	193,266
7000 - Other Outgo	163,193	163,193	-	6,716
Total Expenditures	44,954,774	43,805,911	45,525,665	46,429,994

Crafton Hills College

Account Category	2014-15	2014-15	2015-16	2015-16
	Final Adjusted Budget	Unaudited Actuals	Tentative Budget	Final Budget
1000 - Academic Salaries	10,449,399	11,139,985	11,389,960	11,455,010
2000 - Classified Salaries	4,722,299	4,755,277	4,902,523	4,776,107
3000 - Benefits	4,463,913	4,321,779	4,686,607	4,723,525
4000 - Supplies	213,938	135,138	237,754	226,939
5000 - Other Expenses and Services	1,387,897	1,268,214	1,628,531	1,967,013
6000 - Capital Outlay	59,054	31,473	45,850	41,065
7000 - Other Outgo	-	-	-	-
Total Expenditures	21,296,500	21,651,866	22,891,225	23,189,659

District Office

Account Category	2014-15	2014-15	2015-16	2015-16
	Final Adjusted Budget	Unaudited Actuals	Tentative Budget	Final Budget
1000 - Academic Salaries	538,096	594,507	771,325	669,610
2000 - Classified Salaries	5,403,241	5,612,966	6,145,792	6,596,434
3000 - Benefits	2,455,591	2,436,013	2,857,561	3,020,098
4000 - Supplies	252,564	198,679	241,482	243,587
5000 - Other Expenses and Services	5,114,320	4,520,739	4,123,955	4,719,961
6000 - Capital Outlay	261,594	200,771	224,047	223,100
7000 - Other Outgo	1,646,800	1,646,800	850,000	1,050,000 *
Total Expenditures	15,672,206	15,210,475	15,214,162	16,522,790

Notes:

* 7000 - Other Outgo includes KVCR and EDCT contributions (Line 71 at Tentative & line 73 at Final from RAM)

Source Documents:

Tentative Budget (pages 447-534)

<http://www.sbccd.org/~media/Files/SBCCD/District/Board/Agenda/2015/6-11-15.pdf>

Final Budget

<http://www.sbccd.org/~media/Files/SBCCD/District/Board/Agenda/2015/9-8-15.pdf>

Review of District Office proposed budget for FY 2015-2016 at District Budget Committee

[http://www.sbccd.org/~media/Files/SBCCD/District/District Committees/District Budget Committee/2015/2015-05-21%20District%20Office%20Expenses.pdf](http://www.sbccd.org/~media/Files/SBCCD/District/District%20Committees/District%20Budget%20Committee/2015/2015-05-21%20District%20Office%20Expenses.pdf)

District Wide

Prior Year Budget vs. Prior Year Actuals

Site	2014-15 Final Adjusted Budget	2014-15 Unaudited Actuals	Savings / (Excess)	Percent
SBVC	44,954,774	43,805,911	1,148,863	2.6%
CHC	21,296,500	21,651,866	(355,366)	-1.7%
District Office	15,672,206	15,210,475	461,731	2.9%
Total Expenditures	81,923,480	80,668,252	1,255,228	1.5%

Summary:

As a District, we saved \$1.3 million from our Final Adjusted Budget for FY 2014-15

Prior Year Budget vs. Current Year Budget

Site	2014-15 Final Adjusted Budget	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	44,954,774	46,429,994	1,475,220	3.3%
CHC	21,296,500	23,189,659	1,893,159	8.9%
District Office	15,672,206	16,522,790	850,584	5.4%
Total Expenditures	81,923,480	86,142,443	4,218,963	5.1%

Summary:

As a District, we increased our operating budget by \$4.2 million from our Final Adjusted Budget for FY 2014-15

Prior Year Actuals vs. Current Year Budget

Site	2014-15 Unaudited Actuals	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	43,805,911	46,429,994	2,624,083	6.0%
CHC	21,651,866	23,189,659	1,537,793	7.1%
District Office	15,210,475	16,522,790	1,312,315	8.6%
Total Expenditures	80,668,252	86,142,443	5,474,191	6.8%

Summary:

As a District, we are expected to spend an additional \$5.5 million from our FY 2014-15 Unaudited Actuals

Tentative vs. Current Year Budget

Site	2015-16 Tentative Budget	2015-16 Final Budget	Increase / (Decrease)	Percent
SBVC	45,525,665	46,429,994	904,329	2.0%
CHC	22,891,225	23,189,659	298,434	1.3%
District Office **	15,214,162	16,522,790	1,308,628	8.6%
Total Expenditures	83,631,052	86,142,443	2,511,391	3.0%

Summary:

As a District, we increased our operating budget by \$2.5 million from our 2015-16 Tentative Budget

Notes:

** Please see attached explanations since the Parking College budget was shifted to District Office

Prior Year Budget vs. Prior Year Actuals

Account Category	2014-15	2014-15	Savings / (Excess)	Percent
	Final Adjusted Budget	Unaudited Actuals		
1000 - Academic Salaries	538,096	594,507	(56,411)	-10.5%
2000 - Classified Salaries	5,403,241	5,612,966	(209,725)	-3.9%
3000 - Benefits	2,455,591	2,436,013	19,578	0.8%
4000 - Supplies	252,564	198,679	53,885	21.3%
5000 - Other Expenses and Services	5,114,320	4,520,739	593,581	11.6%
6000 - Capital Outlay	261,594	200,771	60,823	23.3%
7000 - Other Outgo	1,646,800	1,646,800	-	0.0% *
Total Expenditures	15,672,206	15,210,475	461,731	2.9%

Summary:

District Office had savings in FY 14-15 in the approximate amount of \$500 thousand from their final adjusted budget.

Prior Year Budget vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Final Adjusted Budget	Final Budget		
1000 - Academic Salaries	538,096	669,610	131,514	24.4%
2000 - Classified Salaries	5,403,241	6,596,434	1,193,193	22.1%
3000 - Benefits	2,455,591	3,020,098	564,507	23.0%
4000 - Supplies	252,564	243,587	(8,977)	-3.6%
5000 - Other Expenses and Services	5,114,320	4,719,961	(394,359)	-7.7%
6000 - Capital Outlay	261,594	223,100	(38,494)	-14.7%
7000 - Other Outgo	1,646,800	1,050,000	(596,800)	0.0% *
Total Expenditures	15,672,206	16,522,790	850,584	5.4%

Summary:

District Office increased their budget by approximately \$900 thousand from the prior year final adjusted budget

Prior Year Actuals vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Unaudited Actuals	Final Budget		
1000 - Academic Salaries	594,507	669,610	75,103	12.6%
2000 - Classified Salaries	5,612,966	6,596,434	983,468	17.5%
3000 - Benefits	2,436,013	3,020,098	584,085	24.0%
4000 - Supplies	198,679	243,587	44,908	22.6%
5000 - Other Expenses and Services	4,520,739	4,719,961	199,222	4.4%
6000 - Capital Outlay	200,771	223,100	22,329	11.1%
7000 - Other Outgo	1,646,800	1,050,000	(596,800)	0.0% *
Total Expenditures	15,210,475	16,522,790	1,312,315	8.6%

Summary:

District Office increased their budget by approximately \$1.3 million from the prior year actual unaudited actuals

Tentative vs. Current Year Budget

Account Category	2015-16	2015-16	Increase / (Decrease)	Percent
	Tentative Budget	Final Budget		
1000 - Academic Salaries	771,325	669,610	(101,715)	-13.2%
2000 - Classified Salaries	6,145,792	6,596,434	450,642	7.3%
3000 - Benefits	2,857,561	3,020,098	162,537	5.7%
4000 - Supplies	241,482	243,587	2,105	0.9%
5000 - Other Expenses and Services	4,123,955	4,719,961	596,006	14.5%
6000 - Capital Outlay	224,047	223,100	(947)	-0.4%
7000 - Other Outgo	850,000	1,050,000	200,000	0.0%
Total Expenditures	15,214,162	16,522,790	1,308,628	8.6%

Summary:

District Office increased their budget by approximately \$1.3 million from tentative to final budget **

Notes:

* 7000 - Other Outgo includes KVCR and EDCT contributions (Line 71 at Tentative & line 73 at Final from RAM)

** Please see attached explanations since the Parking College budget was shifted to District Office

San Bernardino Community College District

Prior Year Budget vs. Prior Year Actuals vs. Tentative Budget vs. Final Budget

San Bernardino Valley College

Prior Year Budget vs. Prior Year Actuals

Account Category	2014-15	2014-15	Savings / (Excess)	Percent
	Final Adjusted Budget	Unaudited Actuals		
1000 - Academic Salaries	22,428,451	22,839,590	(411,139)	-1.8%
2000 - Classified Salaries	7,622,917	7,313,233	309,684	4.1%
3000 - Benefits	8,611,461	8,281,701	329,760	3.8%
4000 - Supplies	569,817	445,497	124,320	21.8%
5000 - Other Expenses and Services	5,125,587	4,375,751	749,836	14.6%
6000 - Capital Outlay	433,348	386,946	46,402	10.7%
7000 - Other Outgo	163,193	163,193	-	0.0%
Total Expenditures	44,954,774	43,805,911	1,148,863	2.6%

Summary:

SBVC had savings in FY 14-15 in the approximate amount of \$1.2 million from their final adjusted budget

Prior Year Budget vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Final Adjusted Budget	Final Budget		
1000 - Academic Salaries	22,428,451	23,819,896	1,391,445	6.2%
2000 - Classified Salaries	7,622,917	7,946,007	323,090	4.2%
3000 - Benefits	8,611,461	9,194,340	582,879	6.8%
4000 - Supplies	569,817	598,079	28,262	5.0%
5000 - Other Expenses and Services	5,125,587	4,671,690	(453,897)	-8.9%
6000 - Capital Outlay	433,348	193,266	(240,082)	-55.4%
7000 - Other Outgo	163,193	6,716	(156,477)	-95.9%
Total Expenditures	44,954,774	46,429,994	1,475,220	3.3%

Summary:

SBVC increased their budget by approximately \$1.5 million from the prior year final adjusted budget

Prior Year Actuals vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Unaudited Actuals	Final Budget		
1000 - Academic Salaries	22,839,590	23,819,896	980,306	4.3%
2000 - Classified Salaries	7,313,233	7,946,007	632,774	8.7%
3000 - Benefits	8,281,701	9,194,340	912,639	11.0%
4000 - Supplies	445,497	598,079	152,582	34.2%
5000 - Other Expenses and Services	4,375,751	4,671,690	295,939	6.8%
6000 - Capital Outlay	386,946	193,266	(193,680)	-50.1%
7000 - Other Outgo	163,193	6,716	(156,477)	-95.9%
Total Expenditures	43,805,911	46,429,994	2,624,083	6.0%

Summary:

SBVC increased their budget by approximately \$2.6 million from the prior year actual unaudited actuals

Tentative vs. Current Year Budget

Account Category	2015-16	2015-16	Increase / (Decrease)	Percent
	Tentative Budget	Final Budget		
1000 - Academic Salaries	23,152,703	23,819,896	667,193	2.9%
2000 - Classified Salaries	8,062,513	7,946,007	(116,506)	-1.4%
3000 - Benefits	9,236,844	9,194,340	(42,504)	-0.5%
4000 - Supplies	538,066	598,079	60,013	11.2%
5000 - Other Expenses and Services	4,408,896	4,671,690	262,794	6.0%
6000 - Capital Outlay	126,643	193,266	66,623	52.6%
7000 - Other Outgo	-	6,716	6,716	100.0%
Total Expenditures	45,525,665	46,429,994	904,329	2.0%

Summary:

SBVC increased their budget by approximately \$904 thousand from tentative to final budget

San Bernardino Community College District

Prior Year Budget vs. Prior Year Actuals vs. Tentative Budget vs. Final Budget

Crafton Hills College

Prior Year Budget vs. Prior Year Actuals

Account Category	2014-15	2014-15	Savings / (Excess)	Percent
	Final Adjusted Budget	Unaudited Actuals		
1000 - Academic Salaries	10,449,399	11,139,985	(690,586)	-6.6%
2000 - Classified Salaries	4,722,299	4,755,277	(32,978)	-0.7%
3000 - Benefits	4,463,913	4,321,779	142,134	3.2%
4000 - Supplies	213,938	135,138	78,800	36.8%
5000 - Other Expenses and Services	1,387,897	1,268,214	119,683	8.6%
6000 - Capital Outlay	59,054	31,473	27,581	46.7%
7000 - Other Outgo	-	-	-	0.0%
Total Expenditures	21,296,500	21,651,866	(355,366)	-1.7%

Summary:

CHC had excess expenditures in FY 14-15 in the approximate amount of \$400 thousand from their final adjusted budget

Prior Year Budget vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Final Adjusted Budget	Final Budget		
1000 - Academic Salaries	10,449,399	11,455,010	1,005,611	9.6%
2000 - Classified Salaries	4,722,299	4,776,107	53,808	1.1%
3000 - Benefits	4,463,913	4,723,525	259,612	5.8%
4000 - Supplies	213,938	226,939	13,001	6.1%
5000 - Other Expenses and Services	1,387,897	1,967,013	579,116	41.7%
6000 - Capital Outlay	59,054	41,065	(17,989)	-30.5%
7000 - Other Outgo	-	-	-	0.0%
Total Expenditures	21,296,500	23,189,659	1,893,159	8.9%

Summary:

CHC increased their budget by approximately \$1.9 million from the prior year final adjusted budget

Prior Year Actuals vs. Current Year Budget

Account Category	2014-15	2015-16	Increase / (Decrease)	Percent
	Unaudited Actuals	Final Budget		
1000 - Academic Salaries	11,139,985	11,455,010	315,025	2.8%
2000 - Classified Salaries	4,755,277	4,776,107	20,830	0.4%
3000 - Benefits	4,321,779	4,723,525	401,746	9.3%
4000 - Supplies	135,138	226,939	91,801	67.9%
5000 - Other Expenses and Services	1,268,214	1,967,013	698,799	55.1%
6000 - Capital Outlay	31,473	41,065	9,592	30.5%
7000 - Other Outgo	-	-	-	0.0%
Total Expenditures	21,651,866	23,189,659	1,537,793	7.1%

Summary:

CHC increased their budget by approximately \$1.5 million from the prior year actual unaudited actuals

Tentative vs. Current Year Budget

Account Category	2015-16	2015-16	Increase / (Decrease)	Percent
	Tentative Budget	Final Budget		
1000 - Academic Salaries	11,389,960	11,455,010	65,050	0.6%
2000 - Classified Salaries	4,902,523	4,776,107	(126,416)	-2.6%
3000 - Benefits	4,686,607	4,723,525	36,918	0.8%
4000 - Supplies	237,754	226,939	(10,815)	-4.5%
5000 - Other Expenses and Services	1,628,531	1,967,013	338,482	20.8%
6000 - Capital Outlay	45,850	41,065	(4,785)	-10.4%
7000 - Other Outgo	-	-	-	0.0%
Total Expenditures	22,891,225	23,189,659	298,434	1.3%

Summary:

District Office increased their budget by approximately \$298 thousand from tentative to final budget

Baseline Comparison By Program

Budget Year: 2016, Expand To: Program, Only Changed: No
Baseline 1: Tentative Budget 6/15/15
Baseline 2: Final Budget 9/10/15
Fund Or Site: - 01-00-03 - District Office
Object Category Or Object: 2000's - Classified Salaries

Description	Tentative Budget 6/15/15	Final Budget 9/10/15	Difference	Percentage Difference
Fund 01 - General Fund - Unrestricted	6,139,967	6,596,434	(456,467)	93.08%
01-00-03 - District Office	6,139,967	6,596,434	(456,467)	93.08%
01-00-03-8103-0000-6150	346,479	346,479	0	0.00%
Distance Education - Acad Info Systems & Tech	346,479	346,479	0	0.00%
01-00-03-8115-0000-6010	45,998	45,998	0	0.00%
Professional Development Centr - Academic Administration	45,998	45,998	0	0.00%
01-00-03-8203-0000-6499	20,000	0	20,000	0.00%
Outreach And Recruitment	20,000	0	20,000	0.00%
01-00-03-9000-0000-6600	197,985	197,985	0	0.00%
District Chancellor	197,985	197,985	0	0.00%
01-00-03-9004-0000-6730	868,341	940,275	(71,935)	92.35%
Human Resources	868,341	940,275	(71,935)	92.35%
01-00-03-9005-0000-6770	93,762	150,462	(56,700)	62.32%
District Health & Safety	93,762	150,462	(56,700)	62.32%
01-00-03-9006-0000-6720	245,677	254,100	(8,423)	96.69%
Controller	245,677	254,100	(8,423)	96.69%
01-00-03-9007-0000-6770	342,289	342,289	0	0.00%
Purchasing And Warehousing	342,289	342,289	0	0.00%
01-00-03-9010-0000-6780	1,513,508	1,515,902	(2,395)	99.84%
Data Processing	1,513,508	1,515,902	(2,395)	99.84%
01-00-03-9014-0000-7100	0	26,431	(26,431)	0.00%
Facilities Planning/Adm.Svcs.	0	26,431	(26,431)	0.00%
01-00-03-9200-0000-6600	36,000	36,000	0	0.00%
Board Of Trustees	36,000	36,000	0	0.00%
01-00-03-9301-0000-6720	108,532	113,957	(5,425)	95.24%
Internal Audit	108,532	113,957	(5,425)	95.24%
01-00-03-9303-0000-6720	898,995	906,486	(7,491)	99.17%
Accounting	898,995	906,486	(7,491)	99.17%
01-00-03-9503-0000-6770	599,620	617,420	(17,800)	97.12%
Police	599,620	617,420	(17,800)	97.12%
01-00-03-9505-0000-6530	124,474	124,474	0	0.00%
Custodial	124,474	124,474	0	0.00%
01-00-03-9507-0000-6770	385,348	385,348	0	0.00%
Printing	385,348	385,348	0	0.00%
01-00-03-9509-0000-6710	120,000	135,000	(15,000)	88.89%
Marketing & Public Affairs	120,000	135,000	(15,000)	88.89%
01-00-03-9521-0000-6770	192,957	457,825	(264,868)	42.15%
Security	192,957	457,825	(264,868)	42.15%

Baseline Comparison By Program

Budget Year: 2016, Expand To: Program, Only Changed: No
 Baseline 1: Tentative Budget 6/15/15
 Baseline 2: Final Budget 9/10/15
 Fund Or Site: - 01-00-03 - District Office
 Object Category Or Object: 3000's - Employee Benefits

Description	Tentative Budget 6/15/15	Final Budget 9/10/15	Difference	Percentage Difference
Fund 01 - General Fund - Unrestricted	2,856,422	3,020,098	(163,676)	94.58%
01-00-03 - District Office	2,856,422	3,020,098	(163,676)	94.58%
01-00-03-8103-0000-6150	147,555	147,555	0	0.00%
Distance Education - Acad Info Systems & Tech	147,555	147,555	0	0.00%
01-00-03-8115-0000-6010	22,428	22,428	0	0.00%
Professional Development Centr - Academic Administration	22,428	22,428	0	0.00%
01-00-03-8115-0000-7010	28,033	28,033	0	0.00%
Professional Development Centr - Contract Education	28,033	28,033	0	0.00%
01-00-03-9000-0000-6600	134,001	134,001	0	0.00%
District Chancellor	134,001	134,001	0	0.00%
01-00-03-9003-0000-6099	97,477	78,566	18,911	124.07%
Collective Brgn/Dist Assembly	97,477	78,566	18,911	124.07%
01-00-03-9004-0000-6730	338,112	349,013	(10,901)	96.88%
Human Resources	338,112	349,013	(10,901)	96.88%
01-00-03-9005-0000-6770	23,558	47,309	(23,751)	49.80%
District Health & Safety	23,558	47,309	(23,751)	49.80%
01-00-03-9006-0000-6720	82,719	84,365	(1,646)	98.05%
Controller	82,719	84,365	(1,646)	98.05%
01-00-03-9007-0000-6770	144,820	144,820	0	0.00%
Purchasing And Warehousing	144,820	144,820	0	0.00%
01-00-03-9010-0000-6780	592,643	592,828	(184)	99.97%
Data Processing	592,643	592,828	(184)	99.97%
01-00-03-9014-0000-7100	0	8,065	(8,065)	0.00%
Facilities Planning/Adm.Svcs.	0	8,065	(8,065)	0.00%
01-00-03-9200-0000-6600	97,592	97,592	0	0.00%
Board Of Trustees	97,592	97,592	0	0.00%
01-00-03-9301-0000-6720	38,151	39,211	(1,060)	97.30%
Internal Audit	38,151	39,211	(1,060)	97.30%
01-00-03-9303-0000-6720	401,786	403,503	(1,717)	99.57%
Accounting	401,786	403,503	(1,717)	99.57%
01-00-03-9503-0000-6770	271,675	279,386	(7,712)	97.24%
Police	271,675	279,386	(7,712)	97.24%
01-00-03-9505-0000-6530	53,910	53,910	0	0.00%
Custodial	53,910	53,910	0	0.00%
01-00-03-9507-0000-6770	192,780	192,780	0	0.00%
Printing	192,780	192,780	0	0.00%
01-00-03-9509-0000-6710	11,875	11,875	0	0.00%
Marketing & Public Affairs	11,875	11,875	0	0.00%
01-00-03-9521-0000-6770	112,308	249,857	(137,550)	44.95%
Security	112,308	249,857	(137,550)	44.95%
01-00-03-9750-0000-6799	65,000	55,000	10,000	118.18%

Baseline Comparison By Program

Budget Year: 2016, Expand To: Program, Only Changed: No

Baseline 1: Tentative Budget 6/15/15

Baseline 2: Final Budget 9/10/15

Fund Or Site: - 01-00-03 - District Office

Object Category Or Object: 3000's - Employee Benefits

Employee Benefits	65,000	55,000	10,000	118.18%
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Baseline Comparison By Program

Budget Year: 2016, Expand To: Program, Only Changed: No
Baseline 1: Tentative Budget 6/15/15
Baseline 2: Final Budget 9/10/15
Fund Or Site: - 01-00-03 - District Office
Object Category Or Object: 5000's - Other Operating Expenses And Services

Description	Tentative Budget 6/15/15	Final Budget 9/10/15	Difference	Percentage Difference
Fund 01 - General Fund - Unrestricted	4,123,955	4,719,961	(596,006)	87.37%
01-00-03 - District Office	4,123,955	4,719,961	(596,006)	87.37%
01-00-03-8103-0000-6150	41,749	39,499	2,250	105.70%
Distance Education - Acad Info Systems & Tech	41,749	39,499	2,250	105.70%
01-00-03-8103-0000-6570	0	2,250	(2,250)	0.00%
Distance Education	0	2,250	(2,250)	0.00%
01-00-03-8115-0000-7010	480	480	0	0.00%
Professional Development Centr - Contract Education	480	480	0	0.00%
01-00-03-8203-0000-6499	58,050	98,050	(40,000)	59.20%
Outreach And Recruitment	58,050	98,050	(40,000)	59.20%
01-00-03-9000-0000-6600	73,517	97,365	(23,849)	75.51%
District Chancellor	73,517	97,365	(23,849)	75.51%
01-00-03-9004-0000-6730	574,890	854,440	(279,550)	67.28%
Human Resources	574,890	854,440	(279,550)	67.28%
01-00-03-9005-0000-6770	95,775	95,775	0	0.00%
District Health & Safety	95,775	95,775	0	0.00%
01-00-03-9006-0000-6720	280,905	280,905	0	0.00%
Controller	280,905	280,905	0	0.00%
01-00-03-9007-0000-6770	46,770	41,806	4,964	111.87%
Purchasing And Warehousing	46,770	41,806	4,964	111.87%
01-00-03-9010-0000-6780	1,116,810	1,176,810	(60,000)	94.90%
Data Processing	1,116,810	1,176,810	(60,000)	94.90%
01-00-03-9011-0000-6770	63,000	63,000	0	0.00%
Insurance	63,000	63,000	0	0.00%
01-00-03-9014-0000-7100	32,850	36,288	(3,438)	90.53%
Facilities Planning/Adm.Svcs.	32,850	36,288	(3,438)	90.53%
01-00-03-9200-0000-6600	118,845	154,045	(35,200)	77.15%
Board Of Trustees	118,845	154,045	(35,200)	77.15%
01-00-03-9301-0000-6720	134,637	136,570	(1,933)	98.58%
Internal Audit	134,637	136,570	(1,933)	98.58%
01-00-03-9303-0000-6720	357,929	358,222	(293)	99.92%
Accounting	357,929	358,222	(293)	99.92%
01-00-03-9503-0000-6570	0	1,412	(1,412)	0.00%
Police	0	1,412	(1,412)	0.00%
01-00-03-9503-0000-6770	263,199	261,913	1,286	100.49%
Police	263,199	261,913	1,286	100.49%
01-00-03-9505-0000-6530	3,030	3,030	0	0.00%
Custodial	3,030	3,030	0	0.00%
01-00-03-9506-0000-6510	95,220	95,220	0	0.00%
Maintenance	95,220	95,220	0	0.00%
01-00-03-9506-0000-6570	140,400	140,400	0	0.00%

Baseline Comparison By Program

Budget Year: 2016, Expand To: Program, Only Changed: No
Baseline 1: Tentative Budget 6/15/15
Baseline 2: Final Budget 9/10/15
Fund Or Site: - 01-00-03 - District Office
Object Category Or Object: 5000's - Other Operating Expenses And Services

Description	Tentative Budget 6/15/15	Final Budget 9/10/15	Difference	Percentage Difference
Maintenance	140,400	140,400	0	0.00%
01-00-03-9507-0000-6770	123,418	123,418	0	100.00%
Printing	123,418	123,418	0	100.00%
01-00-03-9508-0000-6770	27,630	32,541	(4,911)	84.91%
General Supplies & Services	27,630	32,541	(4,911)	84.91%
01-00-03-9509-0000-6710	188,100	248,511	(60,411)	75.69%
Marketing & Public Affairs	188,100	248,511	(60,411)	75.69%
01-00-03-9521-0000-6770	3,168	3,168	0	0.00%
Security	3,168	3,168	0	0.00%
01-00-03-9600-0000-6770	283,584	283,843	(259)	99.91%
Utilities-Central Services	283,584	283,843	(259)	99.91%
01-00-03-9750-0000-6750	0	91,000	(91,000)	0.00%
Employee Benefits	0	91,000	(91,000)	0.00%