

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT**  
**DISTRICT OFFICE EXPENSE BUDGET - UNRESTRICTED GENERAL FUND**  
**COMPARATIVE SUMMARY 2018-19 vs. 2019-20**

| Department                                  | (A)                     | (B)                    | YTD 2019<br>Actuals<br>w/encumb. | (C)                      | (C)-(B)                  | (C)-(A)                  | 2020 Budget vs.        |                         |           |              |        |  |
|---|-------------------------|------------------------|----------------------------------|--------------------------|--------------------------|--------------------------|------------------------|-------------------------|-----------|--------------|--------|--|
|   | Original 2019<br>Budget | Revised 2019<br>Budget |                                  | As of 01/23/19           |                          | 2020 Tentative<br>Budget | Revised 2019<br>Budget | Original 2019<br>Budget | SUBMITTED | AFTER REVIEW | CHANGE |  |
|   |                         |                        |                                  | Tentative<br>2020 Budget | Tentative<br>2020 Budget |                          |                        |                         | \$        | %            |        |  |
| <b>Expenditures</b>                         |                         |                        |                                  |                          |                          |                          |                        |                         |           |              |        |  |
| <b>Fund 110 - General Fund Unrestricted</b> |                         |                        |                                  |                          |                          |                          |                        |                         |           |              |        |  |
| <b>110.03(01-00-03) - Central Services</b>  |                         |                        |                                  |                          |                          |                          |                        |                         |           |              |        |  |
| Accounting                                  | 1,916,274               | 2,012,177              | 1,061,714                        | 2,014,737                | 2,560                    | 98,463                   | 2,114,337              | 2,014,737               | (99,600)  | -5%          |        |  |
| Board Of Trustees                           | 465,091                 | 443,058                | 78,584                           | 275,352                  | (167,706)                | (189,739)                | 311,352                | 275,352                 | (36,000)  | -12%         |        |  |
| Controller                                  | 569,654                 | 662,805                | 561,242                          | 729,867                  | 67,062                   | 160,212                  | 679,468                | 729,867                 | 50,398    | 7%           |        |  |
| Distance Education - Acad Info Sy           | 617,062                 | 579,325                | 217,242                          | 657,624                  | 78,299                   | 40,562                   | 698,624                | 657,624                 | (41,000)  | -6%          |        |  |
| District Chancellor                         | 647,814                 | 761,294                | 418,588                          | 905,627                  | 144,333                  | 257,813                  | 848,024                | 905,627                 | 57,603    | 7%           |        |  |
| District Health & Safety                    | 363,397                 | 126,600                | 10,302                           | 147,650                  | 21,050                   | (215,747)                | 152,650                | 147,650                 | (5,000)   | -3%          |        |  |
| EMG Planning/Preparedness                   | 138,181                 | 137,475                | 67,848                           | 143,124                  | 5,649                    | 4,943                    | 143,124                | 143,124                 | 0         | 0%           |        |  |
| Employee Benefits - SUI/Excess ST           | 110,000                 | 110,000                | 31,159                           | 110,000                  | 0                        | 0                        | 110,000                | 110,000                 | 0         | 0%           |        |  |
| Employee Benefits - Tuition Reimb           | 25,000                  | 25,000                 | 4,151                            | 15,000                   | (10,000)                 | (10,000)                 | 15,000                 | 15,000                  | 0         | 0%           |        |  |
| Facilities Planning/Adm.Svcs.               | 92,271                  | 217,883                | 112,842                          | 228,806                  | 10,923                   | 136,535                  | 228,806                | 228,806                 | 0         | 0%           |        |  |
| General Supplies & Services                 | 38,575                  | 38,575                 | 13,557                           | 38,700                   | 125                      | 125                      | 38,700                 | 38,700                  | 0         | 0%           |        |  |
| Human Resources                             | 2,507,583               | 2,741,648              | 1,196,051                        | 2,860,699                | 119,051                  | 353,117                  | 2,940,699              | 2,860,699               | (80,000)  | -3%          |        |  |
| Institutional Effectiveness                 | 443,092                 | 601,020                | 126,520                          | 496,674                  | (104,345)                | 53,583                   | 719,666                | 496,674                 | (222,992) | -31%         |        |  |
| Insurance                                   | 70,000                  | 70,000                 | 50,141                           | 75,000                   | 5,000                    | 5,000                    | 75,000                 | 75,000                  | 0         | 0%           |        |  |
| Insurance - Property and Liability          | 550,000                 | 550,000                | 550,000                          | 550,000                  | 0                        | 0                        | 550,000                | 550,000                 | 0         | 0%           |        |  |
| Internal Audit                              | 321,748                 | 331,887                | 80,804                           | 483,700                  | 151,814                  | 161,953                  | 335,809                | 483,700                 | 147,892   | 44%          |        |  |
| Maintenance                                 | 333,254                 | 360,131                | 146,337                          | 390,152                  | 30,021                   | 56,899                   | 389,552                | 390,152                 | 600       | 0%           |        |  |
| Marketing & Public Affairs                  | 339,812                 | 479,670                | 179,313                          | 517,173                  | 37,503                   | 177,361                  | 547,173                | 517,173                 | (30,000)  | -5%          |        |  |
| Police                                      | 1,658,401               | 1,774,261              | 749,911                          | 2,375,865                | 601,604                  | 717,464                  | 2,718,195              | 2,375,865               | (342,330) | -13%         |        |  |
| Printing                                    | 860,727                 | 952,200                | 471,682                          | 1,021,388                | 69,189                   | 160,662                  | 1,029,388              | 1,021,388               | (8,000)   | -1%          |        |  |
| Professional Development Center             | 0                       | 374,163                | 197,763                          | 368,532                  | (5,631)                  | 368,532                  | 379,944                | 368,532                 | (11,412)  | -3%          |        |  |

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| Department                          | (A)                  | (B)                 |  | (C)                   | (C)-(B)             |                      | (C)-(A)               | SUBMITTED AFTER REVIEW CHANGE |                |           |  |
|-------------------------------------|----------------------|---------------------|--|-----------------------|---------------------|----------------------|-----------------------|-------------------------------|----------------|-----------|--|
|                                     | Original 2019 Budget | Revised 2019 Budget | As of 01/23/19<br>YTD 2019 Actuals w/encumb. | 2020 Tentative Budget | Revised 2019 Budget | Original 2019 Budget | Tentative 2020 Budget | Tentative 2020 Budget         | \$             | %         |  |
| Purchasing And Warehousing          | 606,182              | 651,574             | 379,680                                      | 673,896               | 22,321              | 67,714               | 673,896               | 673,896                       | 0              | 0%        |  |
| Reassigned Time-DIST                | 392,740              | 320,562             | 314,423                                      | 398,430               | 77,868              | 5,690                | 366,551               | 398,430                       | 31,879         | 9%        |  |
| Security                            | 687,956              | 667,562             | 329,637                                      | 721,317               | 53,755              | 33,361               | 721,317               | 721,317                       | 0              | 0%        |  |
| TESS                                | 3,287,869            | 3,889,608           | 1,697,613                                    | 6,065,218             | 2,175,610           | 2,777,348            | 5,027,215             | 6,065,218                     | 1,038,003      | 21%       |  |
| Utilities-District Support Services | 343,166              | 356,170             | 113,992                                      | 330,183               | (25,987)            | (12,983)             | 345,183               | 330,183                       | (15,000)       | -4%       |  |
| <b>Total Expenditures</b>           | <b>17,385,848</b>    | <b>19,234,650</b>   | <b>9,161,096</b>                             | <b>22,594,716</b>     | <b>3,360,066</b>    | <b>5,208,868</b>     | <b>22,159,675</b>     | <b>22,594,716</b>             | <b>435,042</b> | <b>2%</b> |  |

|                              |            |
|------------------------------|------------|
| Original 2019 Budget         | 17,385,848 |
| Budget Adjustments/Increases | 1,848,802  |
| Revised 2019 Budget          | 19,234,650 |

**Notes:**

|   |  |
|---|--|
| Salary Increases--Step & Column           | 841,208 (includes 3 new positions for Police)  |
| STRS/PERS Increases                       | 413,034  |
| Medical Increases                         | 142,697  |
| Change in Non-Salary/Benefit Object Codes | 1,963,128  |
| Increase FY 2019 over FY 2018             | 3,360,066  |
| Police                                    | 26,243 (Supplies/equipment for new positions)  |
| Printing                                  | 57,484 (increase in "in-house" printing Districtwide)  |
| TESS Software /Licensing Fee Increase     | 2,136,153 (support for Districtwide software/licensing needs resulting from decreased Block Grant funding) |
| Savings in other object codes             | (256,752)  |
| <b>Total</b>                              | <b>1,963,128</b>   |