



San Bernardino Community College District
DISTRICT BUDGET ADVISORY COMMITTEE
April 16, 2026
2:00 pm-3:00 pm Pacific Time

- I. Welcome & Introductions
 Jose F. Torres, Executive Vice Chancellor
- II. Confirmation of Quorum
- III. Approval of the Minutes
 A. 01-15-2026 Minutes
- IV. Current Topics
 A. District Support Operations Budget
- V. Next Meeting Date & Adjournment
 The next meeting is scheduled for May 21, 2026, at 2 p.m.

Committee Charge

The District Budget Advisory Committee is to share budget information with identified constituencies. It is intended to provide a forum for budget discussion and input. It is also a committee where explanations of Board action can be discussed. The committee is neither a decision-making body nor is it intended to undermine or replace the budget allocation processes of the colleges. Responsibilities include, but are not limited to the following.

- Review and evaluate current, projected or proposed Federal, State and local funding affecting California Community Colleges and SBCCD.*
- Review budgetary policies, administrative procedures, allocation model formulas and guidelines, and the financial well-being of the District. (Union issues which are conducted as a part of labor negotiations are not a part of this Committee's responsibility.)*
- Review both general fund unrestricted and restricted revenue sources, enrollment growth projections, and other workload measures.*
- Review and make recommendations to Chancellor's Council regarding budget assumptions (revenues, allocations, COLA and growth).*
- Promote budget awareness and communicate budget issues.*



**San Bernardino Community College District
District Budget Advisory Committee Minutes
January 15, 2026, at 2:00 pm**

I. WELCOME AND INTRODUCTIONS

Executive Director Steve Sutorus called the meeting to order at 2:03 p.m.

II. Confirmation of Quorum – quorum was reached

III. MINUTES APPROVAL

11-20-2025

Mike Strong moved approval. Kevin Horan seconded. All in favor. Corrina Baber abstained.

12-18-2025

Cyndie St. Jean moved approval. Luke Bixler seconded. All in favor.

IV. CURRENT TOPICS

- A. The Budget Update - Budget was released, will have more accurate budget for the May revise. Budget is released in June. This year's forecast is projecting a \$2.9 billion deficit. At this time, we have to be conservative with two different forecasts. State budget includes 2.41% COLA. SBCCD has enrollment growth which will allocate additional funds for current year and next year. Two programs SBCCD are protecting and will continue to advocate for, Student Support Block Grant gave us money for student activity support was onetime funds. In new budget include additional one-time funds for this block grant. Deferred maintenance allocation, state budget proposing \$127 million for the entire CC system.

Dual enrollment – mention on budget that there will be additional funds to support partnership with k-12 schools.

Budget analysis can be viewed by clicking on the link below.

<https://share.google/o18B1AD0mHxuOFA7d>

Proposal – FTES, currently we have a 10% growth limit and there are talks of possibly removing. WE are projecting a little over 1% growth. There are student equity and achievement

We will draft a one-pager with state budget and comments from this meeting.

B. Other Business

President Contreras thanked those who presented at Valley yesterday at in-service day.

Mary Valdemar commented to join the League's Government Relations Team for our monthly webinars. Receive important information regarding legislation and proposals discussed in Sacramento and Washington, D.C., that will impact you, your students, and your institution.



**San Bernardino Community College District
District Budget Advisory Committee Minutes
January 15, 2026, at 2:00 pm**

- Jan 20, 2026 11:00 AM
- Feb 17, 2026 11:00 AM
- Mar 17, 2026 11:00 AM
- Apr 21, 2026 11:00 AM
- May 19, 2026 11:00 AM
- Jun 16, 2026 11:00 AM
- Jul 21, 2026 11:00 AM
- Aug 18, 2026 11:00 AM
- Sep 15, 2026 11:00 AM
- Oct 20, 2026 11:00 AM

Mary Valdemar commented that on March 12, 2026 (Thursday): Community College "March in March" (Student Advocacy Day). Focus: Protecting student rights, affordable education, and fair pay for staff. Organizers: Student Senate for California Community Colleges (SSCCC) & Faculty Association of California Community Colleges (FACCC).

V. **ADJOURN**

Next Meeting Date: February 19, 2026 @ 2:00 p.m.

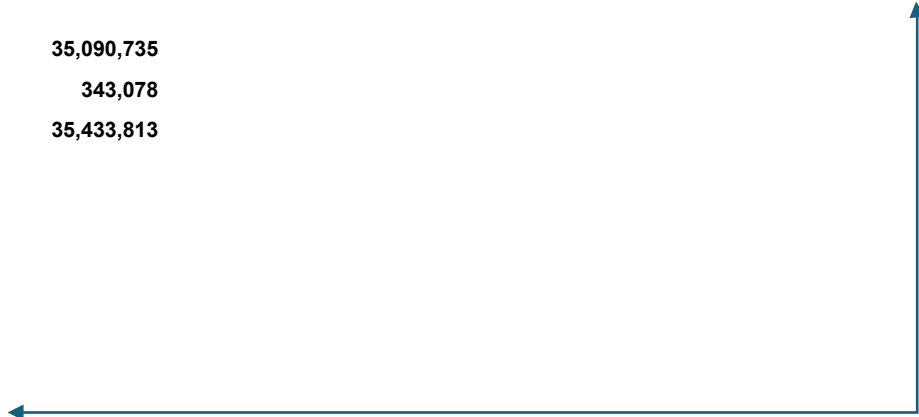
Executive Vice Chancellor Torres adjourned the meeting at 2:23 p.m.

**DISTRICTWIDE SUPPORT OPERATIONS EXPENSE BUDGET - UNRESTRICTED GENERAL FUND
 COMPARATIVE SUMMARY 2025-26 vs. 2026-27**

Department	(A)	(B)		(C)	(C)-(B)	(C)-(A)
	Original 2026 Budget	Revised 2026 Budget	YTD 2026 Actuals w/excamb.	2027 Tentative Budget	Revised 2026 Budget	Original 2026 Budget
Expenses						
Fund 110 - General Fund Unrestricted						
Districtwide Support Operations						
Accounting	1,957,429	1,971,592	1,310,590	2,101,775	130,183	144,346
Board Of Trustees	291,289	282,185	160,325	514,668	232,482	223,379
Controller	1,114,915	1,117,317	672,067	1,004,809	(112,508)	(110,107)
District Chancellor	1,307,717	1,352,588	911,834	1,379,154	26,565	71,437
Educational and Student Support Services	1,566,748	1,708,471	872,190	1,587,615	(120,856)	20,867
Employee Benefits - SUI/Excess ST	622,000	622,000	0	100,000	(522,000)	(522,000)
Employee Benefits - Tuition Reimb	47,000	47,000	31,942	50,000	3,000	3,000
Facilities Planning/Adm.Svcs.	428,723	428,723	245,006	446,029	17,306	17,306
General Supplies & Services	55,105	55,105	36,782	57,573	2,468	2,468
Human Resources	4,543,464	4,616,616	2,663,569	4,659,226	42,610	115,762
Insurance - Student	95,000	95,000	0	95,000	0	0
Insurance	1,250,000	1,250,000	1,290,166	1,635,000	385,000	385,000
Internal Audit	150,000	150,000	148,876	154,600	4,600	4,600
Maintenance	461,362	461,685	353,997	483,210	21,526	21,849
Marketing & Public Affairs	1,096,372	1,319,900	655,733	1,433,950	114,050	337,579
Police	3,972,655	4,167,802	2,155,082	4,351,297	183,495	378,642
Purchasing And Warehousing	894,592	894,754	555,207	930,871	36,117	36,279
Reassigned Time-DIST	824,497	694,242	467,517	708,939	14,697	(115,558)
Safety and Emergency Management	235,230	235,230	63,885	235,230	0	0
TESS	13,777,042	13,575,899	7,297,340	14,049,673	473,774	272,631

**DISTRICTWIDE SUPPORT OPERATIONS EXPENSE BUDGET - UNRESTRICTED GENERAL FUND
COMPARATIVE SUMMARY 2025-26 vs. 2026-27**

Department	(A)	(B)		(C)	(C)-(B)	(C)-(A)
	Original 2026 Budget	As of 3/26/26		2027 Tentative Budget	2027 Budget vs.	
		Revised 2026 Budget	YTD 2026 Actuals w/excamb.		Revised 2026 Budget	Original 2026 Budget
Expenses						
Fund 110 - General Fund Unrestricted						
Utilities-District Support Services	399,596	387,702	242,878	401,021	13,319	1,425
Total Expenditures	35,090,735	35,433,813	20,134,986	36,379,641	945,828	1,288,906
		Original 2026 Budget				
		Budget Adjustments/Increases				
		Revised 2026 Budget				
			35,090,735			
			343,078			
			35,433,813			
Notes:						
Salary Changes--(see assumptions)	323,196					
STRS/PERS Increases	108,791					
Benefit Increases	(26,435)					
Change in Non-Salary/Benefit Object Codes	883,355					
Increase FY 2027 over FY 2026	1,288,906					



Department Summary

[Executive Summary](#)

Department: Accounting - 9303

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	412,839.76	434,091	5%	21,251	Within expectations
218100 - Class Unit Member Noninstructi	715,080.67	743,191	4%	28,111	
238300 - Work/Study Hourly	1,500.00	1,500	0%	0	
238200 - Overtime - Contract Employee	0.00	7,000	100%	7,000	To account for expected overtime needed during the year-end process
238900 - Facilitator-Non-Fte	0.00	0	0%	0	
322800 - PERS Class/I.A.-Non-Inst-Other	301,135.40	308,928	3%	7,793	
332800 - OASDI Class/I.A.-Non-Inst Othe	69,968.27	73,029	4%	3,060	
334600 - Medicare Non-Instructional	16,363.55	17,079	4%	716	
336000 - PARS-Non-Instructional	0.00	0	0%	0	
342000 - Health & Welfare-Clas/I.A.-N.I.	0.00	1,092	100%	1,092	Within expectations
342100 - Dental Class/I.A. Non-Instruct	5,216.16	5,168	-1%	(48)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	208,834.20	230,977	11%	22,143	Due to forecasted health insurance premium increases.
342500 - Vision Class/I.A. Non-Inst	2,784.24	3,156	13%	371	Due to forecasted health insurance premium increases.
352000 - SUI Class/I.A. Non-Ins Adm/Sup	564.26	589	4%	25	
352800 - SUI Class/I.A. Non-Instr Other	0.00	0	0%	0	
362800 - W/C Class/I.A. - Non - Instr - Other	37,728.00	37,728	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	580.08	547	-6%	(33)	
450000 - Noninstructional Supplies	4,100.00	4,100	0%	0	
475000 - Meals & Refreshments	1,400.00	1,400	0%	0	
511300 - Consultant & Other Services	39,534.00	48,600	23%	9,066	Mainly related to increasing costs to issue student IRS forms
520000 - Travel & Conference Expenses	14,000.00	15,400	10%	1,400	Increase to attend a facilities conference
520800 - Cell Phone Allowance - Classifie	1,800.00	1,800	0%	0	
562100 - Software Leases/Licensing	0.00	400	100%	400	To explore process improvements with AI tools
580900 - Other Expenses & Fees	124,000.00	166,000	34%	42,000	Increase related to projected bank charges based on FY26 actuals
Total Expenses:	1,957,429	2,101,775	7%	144,346	

Department Summary

[Executive Summary](#)

Department: Board Of Trustees - 9200

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
218800 - Board Of Trustees	44,453	46,675	5%	2,222	
332800 - OASDI Class/I.A.-Non-Inst Othe	2,756	2,894	5%	138	
334600 - Medicare Non-Instructional	645	677	5%	32	
342100 - Dental Class/I.A. Non-Instruct	3,912	3,876	-1%	(36)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	104,417	153,985	47%	49,568	More Trustees are opted in to benefits
342500 - Vision Class/I.A. Non-Inst	2,088	2,367	13%	278	More Trustees are opted in to benefits
352000 - SUI Class/I.A. Non-Ins Adm/Sup	22	23	5%	1	
362800 - W/C Class/I.A. - Non - Instr - Other	28,296	28,296	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	435	410	-6%	(25)	
399200 - In Lieu Of Benefits - Non - Instr	9,000	11,100	23%	2,100	Includes benefit opt out penalty
450000 - Noninstructional Supplies	2,000	2,000	0%	0	
456000 - Commencement Supplies	1,200	1,200	0%	0	
475000 - Meals & Refreshments	16,400	16,400	0%	0	
511300 - Consultant & Other Services	15,100	14,400	-5%	(700)	
520000 - Travel & Conference Expenses	43,900	100,000	128%	56,100	To support increased collaboration, compliance, and professional enga
521000 - PERSONal Mileage	500	0	-100%	(500)	
531000 - Dues And Membership	8,000	10,000	25%	2,000	To support increase in memberships
554000 - Telephone	2,165	2,165	0%	0	

Department Summary

[Executive Summary](#)
Department: Controller - 9006

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	326,575	342,904	5%	16,329	Within expectations
218000 - Classified Confidential Employ	75,709	78,051	3%	2,342	
238200 - Overtime - Contract Employee	20,000	20,000	0%	0	
322800 - PERS Class/I.A.-Non-Inst-Other	107,852	111,132	3%	3,280	
332800 - OASDI Class/I.A.-Non-Inst Othe	26,616	29,224	10%	2,608	Within expectations
334600 - Medicare Non-Instructional	6,225	6,835	10%	610	Within expectations
340500 - OPEB Contribution	60,000	60,000	0%	0	
342100 - Dental Class/I.A. Non-Instruct	869	861	-1%	(8)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	34,806	38,496	11%	3,691	Due to forecasted health insurance premium increases.
342500 - Vision Class/I.A. Non-Inst	464	526	13%	62	Due to forecasted health insurance premium increases.
352000 - SUI Class/I.A. Non-Ins Adm/Sup	215	236	10%	21	Within expectations
362800 - W/C Class/I.A. - Non - Instr - Other	6,288	6,288	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	97	91	-6%	(6)	
421000 - Magazines & Subscriptions	250	250	0%	0	
422000 - Reference Books	250	250	0%	0	
450000 - Noninstructional Supplies	18,000	15,000	-17%	(3,000)	Reallocation of budget
475000 - Meals & Refreshments	12,000	13,000	8%	1,000	Reallocation of budget
511300 - Consultant & Other Services	221,500	63,000	-72%	(158,500)	One time expenses in FY26.
520000 - Travel & Conference Expenses	53,000	55,000	4%	2,000	
520600 - Expense Allowance	46,800	48,000	3%	1,200	
520800 - Cell Phone Allowance - Classifie	3,000	2,400	-20%	(600)	
531000 - Dues And Membership	1,050	700	-33%	(350)	Reallocation of budget
561000 - Rentals	2,500	0	-100%	(2,500)	Reallocation of budget
561100 - Bus/Car Rentals	5,000	3,000	-40%	(2,000)	Reallocation of budget
562100 - Software Leases/Licensing	1,000	480	-52%	(520)	Reallocation of budget
562200 - Apps and Single License Software	1,000	1,500	50%	500	Reallocation of budget
571000 - Legal Expenses, County Council	36,000	0	-100%	(36,000)	Reallocation of budget
571100 - Legal Expenses, Private	44,000	80,000	82%	36,000	Reallocation of budget

Department Summary

[Executive Summary](#)

Department: Controller - 9006

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
580100 - Advertising	800	1,000	25%	200	Reallocation of budget
580900 - Other Expenses & Fees	0	23,085	100%	23,085	Reallocation of budget
640000 - Equip/Furniture (Excl'd Compr)	500	500	0%	0	
642000 - Computer/It Equipment	2,550	3,000	18%	450	Reallocation of budget
Total Expenses:	1,114,915	1,004,809	-10%	(110,107)	Overall decrease

Department Summary

[Executive Summary](#)

Department: District Chancellor - 9000

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
120000 - Contract Cert. Administrators	471,006	485,136	3%	14,130	
218000 - Classified Confidential Employ	231,806	234,801	1%	2,995	
322800 - PERS Class/I.A.-Non-Inst-Other	181,175	189,839	5%	8,664	
332800 - OASDI Class/I.A.-Non-Inst Othe	14,446	14,632	1%	186	
333000 - OASDI Other Academ N.I.-Adm/Su	28,344	36,030	27%	7,686	Within expectations
334600 - Medicare Non-Instructional	10,008	11,848	18%	1,841	Within expectations
340500 - OPEB Contribution	60,000	60,000	0%	0	
342100 - Dental Class/I.A. Non-Instruct	869	861	-1%	(8)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	34,806	38,496	11%	3,691	Due to forecasted health insurance premium increases.
342500 - Vision Class/I.A. Non-Inst	464	526	13%	62	Due to forecasted health insurance premium increases.
343100 - Bshield-Pos-Othr Academ-Nonins	17,403	19,248	11%	1,845	Due to forecasted health insurance premium increases.
343400 - Dental-Other Academ-Non-Instru	435	431	-1%	(4)	
343500 - Vision-Other Academ-Non-Instru	232	263	13%	31	Due to forecasted health insurance premium increases.
352000 - SUI Class/I.A. Non-Ins Adm/Sup	117	118	1%	1	
353800 - SUI Other Academic - N.I. Others	229	291	27%	62	Within expectations
362800 - W/C Class/I.A. - Non - Instr - Other	6,288	6,288	0%	0	
363800 - W/C Other Academic - N.I. - Other	3,144	3,144	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	97	91	-6%	(6)	
393800 - Life - Other Academic N.I. Other	48	46	-6%	(3)	
420000 - Book, Magazine & Period - Dist. Use	600	600	0%	0	
450000 - Noninstructional Supplies	7,000	7,169	2%	169	
475000 - Meals & Refreshments	15,000	15,000	0%	0	
511300 - Consultant & Other Services	42,300	42,300	0%	0	
520000 - Travel & Conference Expenses	35,000	35,000	0%	0	
520600 - Expense Allowance	60,000	90,000	50%	30,000	Includes Housing allowances
520700 - Cell Phone Allowance - Academic	6,000	6,000	0%	0	
520800 - Cell Phone Allowance - Classifie	1,200	1,200	0%	0	
531000 - Dues And Membership	40,000	40,000	0%	0	

Department Summary

[Executive Summary](#)

Department: District Chancellor - 9000

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
561000 - Rentals	4,000	4,000	0%	0	
562200 - Apps and Single License Software	700	700	0%	0	
571100 - Legal Expenses, Private	34,000	34,000	0%	0	
581500 - Promotional/Givaways/Awards	1,000	1,095	10%	95	
Total Expenses:	1,307,717	1,379,154	5%	71,437	

Department Summary

[Executive Summary](#)

Department: Educational and Student Support Services - 8115

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
120100 - Cert. Managers	0	313,303	100%	313,303	One employee moved from classified to certificated manager.
210000 - Classified Managers-Non-Instru	579,272	199,850	-65%	(379,422)	One employee moved from classified to certificated manager.
218000 - Classified Confidential Employ	111,317	114,759	3%	3,443	
218100 - Class Unit Member Noninstructi	256,876	257,845	0%	969	
238900 - Facilitator-Non-Fte	30,000	30,000	0%	0	
318000 - STRS Other Academic-N.I.-Others	0	59,405	100%	59,405	One employee moved from classified to certificated manager.
322800 - PERS Class/I.A.-Non-Inst-Other	151,942	150,956	-1%	(986)	
332800 - OASDI Class/I.A.-Non-Inst Othe	35,345	35,529	1%	184	
334600 - Medicare Non-Instructional	8,266	8,309	1%	43	
340500 - OPEB Contribution	60,000	60,000	0%	0	
342100 - Dental Class/I.A. Non-Instruct	1,775	1,723	-3%	(52)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	52,209	76,992	47%	24,783	One employee opted in to benefits
342500 - Vision Class/I.A. Non-Inst	947	1,052	11%	105	Within expectations
343100 - Bshield-Pos-Othr Academ-Nonins	0	0	0%	0	
343400 - Dental-Other Academ-Non-Instru	0	431	100%	431	One employee moved from classified to certificated manager.
343500 - Vision-Other Academ-Non-Instru	0	263	100%	263	One employee moved from classified to certificated manager.
352000 - SUI Class/I.A. Non-Ins Adm/Sup	285	287	1%	2	
353800 - SUI Other Academic - N.I. Others	0	182	100%	182	One employee moved from classified to certificated manager.
362800 - W/C Class/I.A. - Non - Instr - Other	12,838	12,576	-2%	(262)	
363800 - W/C Other Academic - N.I. - Other	0	3,144	100%	3,144	One employee moved from classified to certificated manager.
392800 - Life - Class/I.A. Non - Inst - Other	197	182	-7%	(15)	
393800 - Life - Other Academic N.I. Other	0	46	100%	46	One employee moved from classified to certificated manager.
399200 - In Lieu Of Benefits - Non - Instr	6,000	11,100	85%	5,100	Includes benefit opt out penalty
422000 - Reference Books	1,100	1,100	0%	0	
450000 - Noninstructional Supplies	2,900	2,900	0%	0	
475000 - Meals & Refreshments	10,000	10,000	0%	0	
511300 - Consultant & Other Services	165,950	137,950	-17%	(28,000)	Reallocation of budget
520000 - Travel & Conference Expenses	35,000	38,000	9%	3,000	Reallocation of budget
520600 - Expense Allowance	36,000	48,000	33%	12,000	Reallocation of budget
520700 - Cell Phone Allowance - Academic	0	1,800	100%	1,800	Reallocation of budget
520800 - Cell Phone Allowance - Classifie	1,200	600	-50%	(600)	
521000 - PERSONal Mileage	1,000	1,000	0%	0	
531000 - Dues And Membership	2,330	2,330	0%	0	
562100 - Software Leases/Licensing	3,000	3,000	0%	0	
562200 - Apps and Single License Software	1,000	1,000	0%	0	
580900 - Other Expenses & Fees	0	2,000	100%	2,000	Reallocation of budget

Department Summary

[Executive Summary](#)

Department: Employee Benefits - SUI/Excess STRS Sick Leave - 67900303

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
350000 - State Unemployment Insurance	600,000	90,000	-85%	(510,000)	Estimated based on current year activity
394100 - Retiree Incentive - Academic	22,000	10,000	-55%	(12,000)	Estimated based on current year activity
Total Expenses:	622,000	100,000	-83.9%	(522,000)	

Department Summary

[Executive Summary](#)

Department: Employee Benefits - Tuition Reimbursement - 9750

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
584000 - CSEA Tuition Reimbursement	15,500	16,000	3%	500	
584100 - Tuition Reimbursement - Mgt	22,000	24,000	9%	2,000	Estimated based on current year activity
584200 - Tuition Reimb-Superv/Confident	9,000	9,400	4%	400	
584300 - Tuition Reimb-Csea Dependents	500	600	20%	100	Estimated based on current year activity
Total Expenses:	47,000	50,000	6%	3,000	

Department Summary

[Executive Summary](#)

Department: Facilities Planning/Adm.Svcs. - 9014

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	37,118.70	38,232.20	3%	1,114	
218100 - Class Unit Member Noninstructi	126,748.27	133,078.40	5%	6,330	
322800 - PERS Class/I.A.-Non-Inst-Other	43,932.73	45,226.00	3%	1,293	
332800 - OASDI Class/I.A.-Non-Inst Othe	10,167.19	10,628.70	5%	462	
334600 - Medicare Non-Instructional	2,377.81	2,485.74	5%	108	
342100 - Dental Class/I.A. Non-Instruct	956.30	947.43	-1%	(9)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	38,286.27	42,345.86	11%	4,060	Within expectations
342500 - Vision Class/I.A. Non-Inst	510.44	578.51	13%	68	Within expectations
352000 - SUI Class/I.A. Non-Ins Adm/Sup	81.99	85.72	5%	4	
362800 - W/C Class/I.A. - Non - Instr - Other	6,916.80	6,916.80	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	106.35	100.28	-6%	(6)	
421000 - Magazines & Subscriptions	500.00	500.00	0%	0	
422000 - Reference Books	1,000.00	1,000.00	0%	0	
450000 - Noninstructional Supplies	500.00	500.00	0%	0	
475000 - Meals & Refreshments	1,000.00	1,000.00	0%	0	
511300 - Consultant & Other Services	103,000.00	105,483.00	2%	2,483	
520000 - Travel & Conference Expenses	17,000.00	17,000.00	0%	0	
520800 - Cell Phone Allowance - Classifie	120.00	120.00	0%	0	
521000 - PERsonal Mileage	2,700.00	3,000.00	11%	300	Budget reallocation
531000 - Dues And Membership	4,200.00	4,200.00	0%	0	
580100 - Advertising	5,000.00	5,000.00	0%	0	
580900 - Other Expenses & Fees	22,000.00	23,100.00	5%	1,100	
581400 - Sponsorships	4,500.00	4,500.00	0%	0	
Total Expenses:	428,723	446,029	4%	17,306	

Department Summary

[Executive Summary](#)

Department: General Supplies & Services - 9508

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
450000 - Noninstructional Supplies	10,800.00	11,340.00	5%	540	
475000 - Meals & Refreshments	500.00	500.00	0%	0	
511300 - Consultant & Other Services	5,000.00	5,000.00	0%	0	
535000 - Postage & Freight	21,525.00	22,601.00	5%	1,076	
561000 - Rentals	8,400.00	8,820.00	5%	420	
562000 - Leases	8,630.00	9,062.00	5%	432	Budget reallocation
580900 - Other Expenses & Fees	250.00	250.00	0%	0	
Total Expenses:	55,105	57,573	4%	2,468	

Department Summary

[Executive Summary](#)

Department: Human Resources - 9004

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
148000 - Noninstruction Hourly	18,000	18,000	0%	0	
210000 - Classified Managers-Non-Instru	936,059	844,880	-10%	(91,180)	Administrator moved to Police dept.
218000 - Classified Confidential Employ	1,160,163	1,224,132	6%	63,968	Funds reallocated from Valley and Police to fund a new Analyst position
218100 - Class Unit Member Noninstructi	393,238	375,975	-4%	(17,263)	
322800 - PERS Class/I.A.-Non-Inst-Other	665,459	669,904	1%	4,445	
332800 - OASDI Class/I.A.-Non-Inst Othe	156,244	161,342	3%	5,099	
334600 - Medicare Non-Instructional	36,541	37,733	3%	1,192	
340500 - OPEB Contribution	60,000	60,000	0%	0	
342100 - Dental Class/I.A. Non-Instruct	9,128	9,044	-1%	(85)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	365,460	384,962	5%	19,503	Within expectations
342500 - Vision Class/I.A. Non-Inst	4,872	5,522	13%	650	Within expectations
352000 - SUI Class/I.A. Non-Ins Adm/Sup	1,260	1,301	3%	41	
362800 - W/C Class/I.A. - Non - Instr - Other	66,024	66,024	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	1,015	957	-6%	(58)	
399200 - In Lieu Of Benefits - Non - Instr	0	11,100	100%	11,100	One employee opted in to benefits
450000 - Noninstructional Supplies	10,000	10,000	0%	0	
455100 - Printing	500	500	0%	0	
475000 - Meals & Refreshments	11,500	11,500	0%	0	
511300 - Consultant & Other Services	279,600	279,600	0%	0	
520000 - Travel & Conference Expenses	38,000	38,000	0%	0	
520600 - Expense Allowance	36,000	48,000	33%	12,000	Increase in expense allowances
520800 - Cell Phone Allowance - Classifie	9,000	9,000	0%	0	
521000 - PERSONal Mileage	4,400	4,400	0%	0	
531000 - Dues And Membership	5,000	5,000	0%	0	
562100 - Software Leases/Licensing	14,500	14,850	2%	350	
564000 - Repairs And Maintenance	1,500	0	-100%	(1,500)	
571100 - Legal Expenses, Private	225,000	345,000	53%	120,000	To account for the increased need in Legal services
580100 - Advertising	12,500	12,500	0%	0	
580200 - Physical,Fingerprinting,Tbtest	6,000	6,000	0%	0	
580900 - Other Expenses & Fees	15,500	3,000	-81%	(12,500)	
581500 - Promotional/Givaways/Awards	1,000	1,000	0%	0	
Total Expenses:	4,543,464	4,659,226	3%	115,762	

Department Summary

[Executive Summary](#)

Department: Insurance - 9011

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
544000 - Student Insurance	95,000.00	95,000.00	0%	0	
Total Expenses:	95,000	95,000	0%	0	

Department Summary

[Executive Summary](#)

Department: Insurance - Property and Liability - 9011

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
739000 - Interfund Transfers Out	1,250,000	1,635,000	31%	385,000	Expected increase in insurance premiums
Total Expenses:	1,250,000	1,635,000	31%	385,000	

Department Summary

[Executive Summary](#)

Department: Internal Audit - 9301

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
511300 - Consultant & Other Services	0	0	0%	0	
573000 - Audit Expenses	150,000	154,600	3%	4,600	
Total Expenses:	150,000	154,600	3%	4,600	

Department Summary

[Executive Summary](#)

Department: Maintenance - 9506

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
218100 - Class Unit Member Noninstructi	158,912	164,382	3%	5,470	
238900 - Facilitator-Non-Fte	22,000	0	-100%	(22,000)	Reallocation of budget
322800 - PERS Class/I.A.-Non-Inst-Other	36,152	36,665	1%	513	
332800 - OASDI Class/I.A.-Non-Inst Othe	9,890	10,229	3%	339	
334600 - Medicare Non-Instructional	2,313	2,392	3%	79	
336000 - PARS-Non-Instructional	294	309	5%	15	Within expectations
342100 - Dental Class/I.A. Non-Instruct	869	861	-1%	(8)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	17,403	19,248	11%	1,845	Within expectations
342500 - Vision Class/I.A. Non-Inst	464	526	13%	62	Within expectations
352000 - SUI Class/I.A. Non-Ins Adm/Sup	80	82	3%	3	
362800 - W/C Class/I.A. - Non - Instr - Other	6,288	6,288	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	97	91	-6%	(6)	
399200 - In Lieu Of Benefits - Non - Instr	3,000	11,100	270%	8,100	Includes benefit opt out penalty
450000 - Noninstructional Supplies	8,000	8,000	0%	0	
452000 - Custodian Supplies	23,000	23,000	0%	0	
511300 - Consultant & Other Services	42,000	33,600	-20%	(8,400)	Reallocation of budget
520800 - Cell Phone Allowance - Classifie	600	600	0%	0	
521000 - PERSONal Mileage	3,000	3,000	0%	0	
531000 - Dues And Membership	600	600	0%	0	
554000 - Telephone	900	900	0%	0	
556000 - Pest Control	5,000	5,000	0%	0	
558000 - Fire Extinguisher Service	1,000	1,000	0%	0	
563000 - Maintenance Agreements	35,000	63,066	80%	28,066	Reallocation of budget
564000 - Repairs And Maintenance	83,500	89,270	7%	5,770	Reallocation of budget
580100 - Advertising	1,000	3,000	200%	2,000	Reallocation of budget
580900 - Other Expenses & Fees	0	0	0%	0	
Total Expenses:	461,362	483,210	5%	21,849	

Department Summary

[Executive Summary](#)

Department: Marketing & Public Affairs - 9509

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	287,551.74	370,628.61	29%	83,077	50% of a position moved from Measure CC in FY26
218100 - Class Unit Member Noninstructi	183,199.02	285,288.36	56%	102,089	Position moved from Printing
238900 - Facilitator-Non-Fte	147,000.00	150,543.00	2%	3,543	
322800 - PERS Class/I.A.-Non-Inst-Other	126,208.28	172,911.28	37%	46,703	50% of a position moved from Measure CC in FY26
332800 - OASDI Class/I.A.-Non-Inst Othe	29,205.15	43,791.65	50%	14,587	50% of a position moved from Measure CC in FY26
334600 - Medicare Non-Instructional	6,830.24	10,241.59	50%	3,411	50% of a position moved from Measure CC in FY26
340500 - OPEB Contribution	60,000.00	60,000.00	0%	0	
342100 - Dental Class/I.A. Non-Instruct	1,521.38	2,153.25	42%	632	50% of a position moved from Measure CC in FY26
342400 - Bshield-Hmo Class/I.A.Non-Inst	60,909.98	96,240.60	58%	35,331	50% of a position moved from Measure CC in FY26
342500 - Vision Class/I.A. Non-Inst	812.07	1,314.80	62%	503	50% of a position moved from Measure CC in FY26
352000 - SUI Class/I.A. Non-Ins Adm/Sup	235.53	353.15	50%	118	50% of a position moved from Measure CC in FY26
362800 - W/C Class/I.A. - Non - Instr - Other	11,004.00	15,720.00	43%	4,716	50% of a position moved from Measure CC in FY26
392800 - Life - Class/I.A. Non - Inst - Other	169.19	227.90	35%	59	50% of a position moved from Measure CC in FY26
421000 - Magazines & Subscriptions	500.00	500.00	0%	0	
450000 - Noninstructional Supplies	3,000.00	3,000.00	0%	0	
455100 - Printing	200.00	200.00	0%	0	
475000 - Meals & Refreshments	7,000.00	7,169.00	2%	169	
511300 - Consultant & Other Services	51,000.00	60,000.00	18%	9,000	Increase in multi year contract
520000 - Travel & Conference Expenses	16,200.00	16,591.00	2%	391	
520600 - Expense Allowance	30,000.00	48,000.00	100%	18,000	Increase in expense allowances
520800 - Cell Phone Allowance - Classifie	300.00	2,400.00	700%	2,100	Increase in expense allowances
521000 - PERsonal Mileage	4,000.00	4,097.00	2%	97	
554000 - Telephone	1,300.00	1,300.00	0%	0	
561000 - Rentals	7,000.00	7,000.00	0%	0	
562100 - Software Leases/Licensing	5,175.00	6,900.00	33%	1,725	
562200 - Apps and Single License Software	950.00	950.00	0%	0	
580100 - Advertising	0.00	10,000.00	100%	10,000	To increase Chancellor Community Outreach
581400 - Sponsorships	40,300.00	41,272.00	2%	972	
581500 - Promotional/Givaways/Awards	14,800.00	15,157.00	2%	357	

Department Summary

[Executive Summary](#)

Department: Marketing & Public Affairs - 9509

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
Total Expenses:	1,096,372	1,433,950	31%	337,579	

Department Summary

[Executive Summary](#)

Department: Police - 9503

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	757,113	908,373	20%	151,260	Administrator moved from HR
218100 - Class Unit Member Noninstructi	1,504,177	1,528,951	2%	24,774	
322800 - PERS Class/I.A.-Non-Inst-Other	603,956	640,012	6%	36,057	Administrator moved from HR
332800 - OASDI Class/I.A.-Non-Inst Othe	140,520	154,870	10%	14,350	Administrator moved from HR
334600 - Medicare Non-Instructional	32,864	36,220	10%	3,356	Administrator moved from HR
342100 - Dental Class/I.A. Non-Instruct	9,563	9,474	-1%	(89)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	295,848	346,466	17%	50,618	One employee opted in to benefits
342500 - Vision Class/I.A. Non-Inst	5,104	5,785	13%	681	Administrator moved from HR
352000 - SUI Class/I.A. Non-Ins Adm/Sup	1,133	1,249	10%	116	Administrator moved from HR
362800 - W/C Class/I.A. - Non - Instr - Other	69,168	69,168	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	1,063	1,003	-6%	(61)	
399200 - In Lieu Of Benefits - Non - Instr	15,000	44,400	196%	29,400	Includes benefit opt out penalty
422000 - Reference Books	595	1,200	102%	605	Reallocation of budget
450000 - Noninstructional Supplies	58,065	59,465	2%	1,400	
475000 - Meals & Refreshments	625	1,000	60%	375	Reallocation of budget
511300 - Consultant & Other Services	241,000	246,809	2%	5,809	
520000 - Travel & Conference Expenses	20,000	20,000	0%	0	
520600 - Expense Allowance	0	55,777	100%	55,777	Expense Allowances/Stipends
520800 - Cell Phone Allowance - Classifie	8,160	7,800	-4%	(360)	
531000 - Dues And Membership	475	475	0%	0	
554000 - Telephone	5,000	5,000	0%	0	
562100 - Software Leases/Licensing	23,500	25,000	6%	1,500	Reallocation of budget
562200 - Apps and Single License Software	12,100	12,100	0%	0	
563000 - Maintenance Agreements	0	2,000	100%	2,000	Reallocation of budget
564000 - Repairs And Maintenance	85,625	75,000	-12%	(10,625)	Reallocation of budget
580100 - Advertising	600	600	0%	0	
580900 - Other Expenses & Fees	0	8,500	100%	8,500	Reallocation of budget
581500 - Promotional/Givaways/Awards	2,200	4,300	95%	2,100	Reallocation of budget
585000 - Self-Insurance Claims	5,000	5,000	0%	0	

Department Summary

[Executive Summary](#)

Department: Police - 9503

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
640000 - Equip/Furniture (Excl'd Compr)	10,700	11,000	3%	300	
642000 - Computer/It Equipment	1,500	2,300	53%	800	Reallocation of budget
936999 - CIP/Asset Clearing	62,000	62,000	0%	0	
Total Expenses:	3,972,655	4,351,297	10%	378,642	

Department Summary

[Executive Summary](#)

Department: Purchasing And Warehousing - 9007

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	344,989	359,733	4%	14,744	
218100 - Class Unit Member Noninstructi	209,900	218,783	4%	8,883	
322800 - PERS Class/I.A.-Non-Inst-Other	147,921	151,857	3%	3,936	
332800 - OASDI Class/I.A.-Non-Inst Othe	34,440	35,905	4%	1,465	
334600 - Medicare Non-Instructional	8,055	8,397	4%	343	
342100 - Dental Class/I.A. Non-Instruct	2,173	2,153	-1%	(20)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	87,014	96,241	11%	9,226	Within expectation
342500 - Vision Class/I.A. Non-Inst	1,160	1,315	13%	155	Within expectation
352000 - SUI Class/I.A. Non-Ins Adm/Sup	278	290	4%	12	
362800 - W/C Class/I.A. - Non - Instr - Other	15,720	15,720	0%	0	
392800 - Life - Class/I.A. Non - Inst - Other	242	228	-6%	(14)	
421000 - Magazines & Subscriptions	100	100	0%	0	
450000 - Noninstructional Supplies	2,000	2,000	0%	0	
520000 - Travel & Conference Expenses	1,500	1,500	0%	0	
520800 - Cell Phone Allowance - Classifie	600	600	0%	0	
521000 - PERSONal Mileage	100	100	0%	0	
531000 - Dues And Membership	800	700	-13%	(100)	Reallocation of budget
535000 - Postage & Freight	250	250	0%	0	
564000 - Repairs And Maintenance	350	400	14%	50	Reallocation of budget
580100 - Advertising	3,000	3,000	0%	0	
580900 - Other Expenses & Fees	29,000	28,000	-3%	(1,000)	
581500 - Promotional/Givaways/Awards	0	100	100%	100	Reallocation of budget
640000 - Equip/Furniture (Excl'd Compr)	4,500	3,000	-33%	(1,500)	Reallocation of budget
642000 - Computer/It Equipment	500	500	0%	0	
Total Expenses:	894,592	930,871	4%	36,279	

Department Summary

[Executive Summary](#)

Department: Reassigned Time-DIST - 9003

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
110000 - Contract Classroom Inst.	543,535	437,166	-24%	(106,368)	
128300 - Cert Non-Mgt. Non-Teach	55,201	70,968	22%	15,767	
131100 - Fac Dept.Chair Stipend/Perdiem	6,400	3,060	-109%	(3,340)	
311000 - STRS-Teachers & Instr Aid	103,815	83,499	-24%	(20,316)	
318000 - STRS Other Academic-N.I.-Others	10,543	13,555	22%	3,012	
333000 - OASDI Other Academ N.I.-Adm/Su	3,422	4,441	23%	1,018	
334000 - Medicare-Instructional	7,974	6,374	-25%	(1,600)	
334600 - Medicare Non-Instructional	800	1,039	23%	238	
341100 - Dental Ins.Teachers/Inst Aide	1,855	1,464	-27%	(391)	
341200 - Bshield-Pos Teacher/Instr Aide	66,131	61,594	-7%	(4,537)	
341500 - Vision Teacher/Inst Aide	990	894	-11%	(96)	
343100 - Bshield-Pos-Othr Academ-Nonins	6,961	9,624	28%	2,663	
343400 - Dental-Other Academ-Non-Instru	174	215	19%	41	
343500 - Vision-Other Academ-Non-Instru	93	131	29%	39	
351000 - SUI Teachers/Instructional Aid	275	220	-25%	(55)	
353800 - SUI Other Academic - N.I. Others	28	36	23%	8	
361000 - Work Comp Teachers/Instr Aide	13,415	10,690	-26%	(2,726)	
363800 - W/C Other Academic - N.I. - Other	1,258	1,572	20%	314	
391000 - Life Ins - Teachers/Instr Aide	206	155	-33%	(51)	
393800 - Life - Other Academic N.I. Other	19	23	15%	3	
399100 - In Lieu Of Benefits - Instructio	1,401	2,220	37%	819	
Total Expenses:	824,497	708,939	-16%	(115,558)	Overall decrease

Department Summary

[Executive Summary](#)

Department: Safety and Emergency Management - 9025

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
450000 - Noninstructional Supplies	9,975	9,975	0%	0	
455100 - Printing	2,000	2,000	0%	0	
475000 - Meals & Refreshments	3,500	3,500	0%	0	
511300 - Consultant & Other Services	98,005	102,105	4%	4,100	Reallocaton of budget
520000 - Travel & Conference Expenses	5,000	5,000	0%	0	
521000 - PERSONAL Mileage	2,200	2,200	0%	0	
531000 - Dues And Membership	1,000	4,000	300%	3,000	Reallocaton of budget
562100 - Software Leases/Licensing	1,600	0	-100%	(1,600)	Reallocaton of budget
562200 - Apps and Single License Software	250	250	0%	0	
564000 - Repairs And Maintenance	3,000	3,000	0%	0	
580900 - Other Expenses & Fees	52,000	52,000	0%	0	
581500 - Promotional/Givaways/Awards	4,000	4,000	0%	0	
640000 - Equip/Furniture (Excl'd Comptr)	42,050	42,050	0%	0	
642000 - Computer/It Equipment	10,650	5,150	-52%	(5,500)	Reallocaton of budget
Total Expenses:	235,230	235,230	0%	0	

Department Summary

[Executive Summary](#)

Department: TESS - 9010

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	1,222,275	1,248,420	2%	26,145	
218100 - Class Unit Member Noninstructi	4,689,999	4,694,961	0%	4,962	One position moved to Marketing
322800 - PERS Class/I.A.-Non-Inst-Other	1,577,986	1,560,997	-1%	(16,989)	
332800 - OASDI Class/I.A.-Non-Inst Othe	366,637	368,566	1%	1,929	
334600 - Medicare Non-Instructional	85,746	86,197	1%	451	
342100 - Dental Class/I.A. Non-Instruct	21,582	20,520	-5%	(1,061)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	707,426	820,932	16%	113,506	More employees opted in to benefits
342500 - Vision Class/I.A. Non-Inst	11,520	12,530	9%	1,010	Within expectations
352000 - SUI Class/I.A. Non-Ins Adm/Sup	2,957	2,972	1%	16	
362800 - W/C Class/I.A. - Non - Instr - Other	156,100	149,812	-4%	(6,288)	
392800 - Life - Class/I.A. Non - Inst - Other	2,400	2,172	-10%	(228)	
399200 - In Lieu Of Benefits - Non - Instr	27,000	55,500	106%	28,500	Includes benefit opt out penalty
422000 - Reference Books	110	110	0%	0	
430000 - Instructional Supplies	7,098	7,098	0%	0	
444000 - Media	50	50	0%	0	
450000 - Noninstructional Supplies	190,866	179,372	-6%	(11,494)	Reallocation of budget
475000 - Meals & Refreshments	1,550	1,550	0%	0	
511300 - Consultant & Other Services	563,935	577,525	2%	13,590	
520000 - Travel & Conference Expenses	71,506	74,505	4%	2,999	
520800 - Cell Phone Allowance - Classifie	4,233	4,833	14%	600	Reallocation of budget
521000 - PERSONal Mileage	7,261	7,261	0%	0	
531000 - Dues And Membership	4,920	4,920	0%	0	
535000 - Postage & Freight	400	400	0%	0	
553500 - Solid Waste Disposal	200	200	0%	0	
554000 - Telephone	98,000	98,000	0%	0	

Department Summary

[Executive Summary](#)

Department: TESS - 9010

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
555000 - Laundry, Cleaning & Uniforms	3,000	3,000	0%	0	
561000 - Rentals	7,252	7,252	0%	0	
562000 - Leases	370,204	369,653	0%	(551)	
562100 - Software Leases/Licensing	3,238,247	3,366,289	4%	128,042	
562200 - Apps and Single License Software	60,384	53,255	-12%	(7,129)	Reallocation of budget
563000 - Maintenance Agreements	100,739	85,663	-15%	(15,076)	Reallocation of budget
564000 - Repairs And Maintenance	19,500	19,500	0%	0	
571100 - Legal Expenses, Private	5,000	5,000	0%	0	
580900 - Other Expenses & Fees	1,995	1,995	0%	0	
581500 - Promotional/Givaways/Awards	2,400	5,400	125%	3,000	Reallocation of budget
591000 - Interprogram Charges	0	150	100%	150	Reallocation of budget
640000 - Equip/Furniture (Excl'd Compr)	19,600	16,600	-15%	(3,000)	Reallocation of budget
642000 - Computer/It Equipment	126,965	128,899	2%	1,934	
936999 - CIP/Asset Clearing	0	7,614	100%	7,614	Reallocation of budget
Total Expenses:	13,777,042	14,049,673	2%	272,631	

Department Summary

[Executive Summary](#)

Department: Utilities-Districtwide Support Operations - 9600

Object Description	2026 Amount	2027 Amount	Change		Justification
			%	\$	
210000 - Classified Managers-Non-Instru	160,551	157,099	-2%	(3,452)	One position allocation decreased from 100% to 95%.
322800 - PERS Class/I.A.-Non-Inst-Other	43,044	41,474	-4%	(1,570)	
332800 - OASDI Class/I.A.-Non-Inst Othe	9,991	9,775	-2%	(216)	
334600 - Medicare Non-Instructional	2,337	2,286	-2%	(50)	
342100 - Dental Class/I.A. Non-Instruct	435	409	-6%	(26)	
342400 - Bshield-Hmo Class/I.A.Non-Inst	17,403	18,286	5%	883	Within expectations
342500 - Vision Class/I.A. Non-Inst	232	250	8%	18	Within expectations
352000 - SUI Class/I.A. Non-Ins Adm/Sup	81	79	-2%	(2)	
362800 - W/C Class/I.A. - Non - Instr - Othe	3,144	2,987	-5%	(157)	
392800 - Life - Class/I.A. Non - Inst - Other	48	43	-10%	(5)	
422000 - Reference Books	1,000	1,000	0%	0	
450000 - Noninstructional Supplies	250	250	0%	0	
455100 - Printing	500	500	0%	0	
511300 - Consultant & Other Services	52,000	52,000	0%	0	
520000 - Travel & Conference Expenses	9,300	4,300	-54%	(5,000)	Reallocation of expenses
520800 - Cell Phone Allowance - Classifie	600	570	-5%	(30)	Reallocation of expenses
521000 - PERSONal Mileage	2,000	2,100	5%	100	Reallocation of expenses
551000 - Gas	8,450	8,873	5%	423	Reallocation of expenses
552000 - Electric	31,106	35,025	13%	3,919	Reallocation of expenses
553000 - Water	32,445	34,067	5%	1,622	Reallocation of expenses
553500 - Solid Waste Disposal	9,680	10,648	10%	968	Reallocation of expenses
554000 - Telephone	10,000	9,000	-10%	(1,000)	Reallocation of expenses
561000 - Rentals	5,000	10,000	100%	5,000	Reallocation of expenses
Total Expenses:	399,596	401,021	0%	1,425	