



**SAC PLANNING & BUDGET MEETING**

MINUTES – Nov. 7, 2017

1:30P.M. – 3:00P.M.

*The mission of Santa Ana College is to be a leader and partner in meeting the intellectual, cultural, technological and workforce development needs of our diverse community. Santa Ana College provides access and equity in a dynamic learning environment that prepares students for transfer, careers and lifelong intellectual pursuits in a global community.*

Administrators	Academic Senate		CLASSIFIED	GUESTS	
Mike Collins, co-chair	Ed Fosmire, co-chair	Gabe Shweiri	Omeline Garcia	Esmeralda Abejar	
Jim Kennedy	Ray Hicks	Brian Sos(a)	Jimmy Nguyen		
Carol Comeau(a)	Elliott Jones	Monica Zarske			
Frances Gusman(a)	Roy Shahbazian	George Wright(a)			
Madeline Grant	John Zarske	William Nguyen	<b>Student Rep.</b>		
Brian Kehlenbach	John Steffens		Pierre Tran		
<b>1. WELCOME</b>				Meeting called to order 1:30p.m. Meeting adjourned – 2:55p.m.	
	Jimmy Nguyen reported that he has accepted a new position, Distance Education Services Specialist in the Distance Education Department. He will continue to serve on this committee. Brian Kehlenbach is currently the Interim Dean for Fine and Performing Arts.				
<b>2. PUBLIC COMMENTS</b>	<b>DISCUSSION/COMMENTS</b>			<b>ACTIONS/ FOLLOW UPS</b>	
	None				
<b>3. MINUTES</b>	<b>DISCUSSION/COMMENTS</b>			<b>ACTIONS/ FOLLOW UPS</b>	
	The Oct. 3, 2017 minutes were provided for approval.			<u>ACTION</u> Motion was moved by Monica Zarske to approve the Oct. 3, 2017 Planning & Budget Committee minutes. 2 <sup>nd</sup> – Roy Shahbazian. The minutes were unanimously approved.	
<b>4. BUDGET UPDATE</b>	<b>DISCUSSION/ COMMENTS</b>			<b>ACTIONS/ FOLLOW UPS</b>	
	Dr. Collins reported on the following:  State: <ul style="list-style-type: none"> <li>No real news. Next stop is the Governor’s January budget proposal. Hard to tell what that will look like. Most likely higher revenues than identified in June.</li> </ul> DIST: <ul style="list-style-type: none"> <li>New banking partner for Auxiliary- Farmers and Merchants bank.</li> <li>Monica Zarske shared the outcome of from the last District Council meeting regarding the Stabilization issue. She reported that a motion was made to move forward the recommendation for the Chancellor’s consideration. A decision will be made by next month.</li> </ul>				

	<p>SAC:</p> <ul style="list-style-type: none"> <li>• RARs Forms have been distributed for FY 18/19. They are due by December 18, 2017.</li> <li>• Funded RARs for 17/18 are posted to campus wide communication</li> <li>• Working with the Guided Pathways team to understand the universe of needs for the college-wide implementation....starting in FY 18/19. We are utilizing the Guided Pathways framework as an opportunity evaluate our resource allocation process.</li> </ul>	
<b>5. ENROLLMENT UPDATE</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<p>Jim Kennedy reported that the target for this year was 20,427 FTES which is a significant growth compared to last year. Currently we are projecting lower than our target at about 20,000 FTES, which would maintain our large college status. We are allowed to borrow about 800 FTES from Summer, this will help bring us back to where we were at in 15/16. And potentially have some growth on top of that if we decide to borrow a larger number from Summer. Fall credit courses seem to be very flat with a positive attendance. We are projecting a significant growth compared to last Fall. We are looking to be up to 300 FTES on our credit courses compared to last Fall and non-credit is up 7% compared to last Fall. Compared to last year we are doing well, however, compared to our targets we are below target. Dr. Collins added that we are working to be back up to our base which is based on our 15/16 FTES.</p>	
<b>6. STUDENT UPDATE</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<p>No student update at this time.</p> <p>John Steffens informed that they are hoping to get approval for the ASG Treasurer to have access to ASG related accounts in order to run reports and track their budgets.</p>	
<b>7. SACTAC</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<ul style="list-style-type: none"> <li>• John Steffens reported that there is a 17/18 computer replacement plan in place. This will allow all campus computers to be password protected. Elliott Jones added that projector replacements are to be discussed at the next SACTAC meeting as well as the idea of having Ultra Short Throw Projectors replace current projectors.</li> <li>• John Steffens also reported that there was a public comment regarding printing delivery services and how they lagged and that Quick Copy felt antiquated. There is a need for improvement on printing services at SAC campus. This has been submitted as an agenda item for the next SACTAC meeting. He also added that there was a discussion regarding the portal issues and if there was a timeline on resolving the issues between Canvas and Ellucian. A decision will be made by the end of February to see if they can resolve these technical problems.</li> </ul>	
<b>8. ACCREDITATION</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<p>Dr. Collins noted that College Council has been working on developing vision statements to accompany the new College Mission Statement.</p>	
<b>9. OLD BUSINESS</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<p>The attached reports were discussed in detail and are informational.</p> <ul style="list-style-type: none"> <li>• SAC Equipment &amp; Software Expenses, 15/16 and 16/17</li> <li>• SAC RAR Review Team Recommendations <ol style="list-style-type: none"> <li>1. SAC Resource Allocation Request (RAR) Procedures</li> <li>2. SAC RAR Procedure Academic Affairs Best Practices</li> </ol> </li> </ul>	<p>Minor changes were made to the SAC RAR Procedure Academic</p>

	<ul style="list-style-type: none"> <li>• End of Year Budget Report 16/17</li> </ul>	Affairs Best Practices and are reflected in attached revised version. Revisions to be taken to President's Cabinet and College Council for review.
<b>10. NEW BUSINESS</b>	<b>DISCUSSION/ COMMENTS</b>	<b>ACTIONS/ FOLLOW UPS</b>
	<ul style="list-style-type: none"> <li>• Budget Quarterly Performance Report (attached) Dr. Collins informed the committee that the first quarter is under budget by 6% and performing well.</li> </ul>	Motion to receive and file Quarterly Performance Report. 1 <sup>st</sup> Madeline Grant, 2 <sup>nd</sup> Jim Kennedy
<b>11. FUTURE AGENDA ITEMS</b>		

Submitted by Maria Cardona  
Next Meeting – December 5, 2017

## SAC EQUIPMENT AND SOFTWARE PURCHASES FY 2016/17

FUND 11- Unrestricted			FUND 13- Restricted			FUND 12- Restricted (Includes Inst. Equip)			FUND 79- Restricted		
Object	Code	Actuals	Object	Code	Actuals	Object	Code	Actuals	Object	Code	Actuals
	5660	Software Support Service :		5660	Software Support Service :		5660	Software Support Service :		5660	Software Support Service :
	5950	Software License and Fees :		5950	Software License and Fees :		5950	Software License and Fees :		5950	Software License and Fees :
	6409	Equip-All Other >\$200 < \$1,		6409	Equip-All Other >\$200 < \$1,		6409	Equip-All Other >\$200 < \$1,		6409	Equip-All Other >\$200 < \$1,
	6410	Equip-All Other >\$1,000<\$5,		6410	Equip-All Other >\$1,000<\$5,		6410	Equip-All Other >\$1,000<\$5,		6410	Equip-All Other >\$1,000<\$5,
	6411	Equip-All Other > \$5,000 :		6411	Equip-All Other > \$5,000 :		6411	Equip-All Other > \$5,000 :		6411	Equip-All Other > \$5,000 :
	6412	Equip-Fed Prgm >\$1,000< \$5,		6412	Equip-Fed Prgm >\$1,000< \$5,		6412	Equip-Fed Prgm >\$1,000< \$5,		6412	Equip-Fed Prgm >\$1,000< \$5,
	6413	Equip-Fed Prgm > \$5,000 : E		6413	Equip-Fed Prgm > \$5,000 : E		6413	Equip-Fed Prgm > \$5,000 : E		6413	Equip-Fed Prgm > \$5,000 : E
	6414	Equip-Mod Furn>\$1,000 < \$5,		6414	Equip-Mod Furn>\$1,000 < \$5,		6414	Equip-Mod Furn>\$1,000 < \$5,		6414	Equip-Mod Furn>\$1,000 < \$5,
	6415	Equip-Mod Furn > \$5,000 : N		6415	Equip-Mod Furn > \$5,000 : N		6415	Equip-Mod Furn > \$5,000 : N		6415	Equip-Mod Furn > \$5,000 : N
	6417	Equip-w/Contr Svc > \$5,000		6416	Equip-w/Contr Svc >\$1,000 <\$5,		6416	Equip-w/Contr Svc >\$1,000 <\$5,		6416	Equip-w/Contr Svc >\$1,000 <\$5,
	6418	Equip-Software >\$1,000 <\$5,		6417	Equip-w/Contr Svc > \$5,000		6417	Equip-w/Contr Svc > \$5,000		6417	Equip-w/Contr Svc > \$5,000
	6419	Equip-Software > \$5,000 : K		6418	Equip-Software >\$1,000 <\$5,		6418	Equip-Software >\$1,000 <\$5,		6418	Equip-Software >\$1,000 <\$5,
	6421	Equip-Tablet/Laptop>\$200<\$1		6419	Equip-Software > \$5,000 : K		6419	Equip-Software > \$5,000 : K		6419	Equip-Software > \$5,000 : K
		<b>Total</b>		6421	Equip-Tablet/Laptop>\$200<\$1		6421	Equip-Tablet/Laptop>\$200<\$1		6421	Equip-Tablet/Laptop>\$200<\$1
		<b>124,793</b>		6423	Equip-Venicles		6423	Equip-Venicles		6423	Equip-Venicles
				<b>Total</b>	<b>2,126,904</b>		<b>Total</b>	<b>3,298,664.0</b>		<b>Total</b>	<b>106,255.00</b>

	FY 16/17 Actual Expenses
<b>Summary</b>	
UNRESTRICTED FUND 11	124,793
UNRESTRICTED FUND 13	2,126,904
RESTRICTED FUND 12	3,298,664
DIVERSIFIED TRUST FUND 79	106,255
	<b>5,656,616</b>

	FY 15/16 Actual Expenses
<b>Summary</b>	
UNRESTRICTED FUND 11	32,308
UNRESTRICTED FUND 13	130,721
RESTRICTED FUND 12	3,236,171
DIVERSIFIED TRUST FUND 79	37,991
	<b>3,437,191</b>

Inst. Equipment 2361	623,263.0
Inst. Equipment 2360	247,975.0
Total Inst. Equipment	
Actual Expenses	<b>871,238.0</b>

## SAC RESOURCE ALLOCATION REQUEST (RAR) PROCEDURES

This process intends to link all college resource allocation requests to the department/division goals, the college mission, the strategic plan and the budget priorities, student learning outcomes (SLOs) for Academic Depts. and service learning outcomes (SLOs) for Administrative/Support Depts. The Resource Allocation Request Form outlines the college mission and the budget.

1. The Budget priorities are discussed and determined by SAC Budget and Planning Committee. (*April/May*)
2. Budget priorities are approved by SAC Budget and Planning Committee. (*August/September*)
3. Administrative Services sends out Resource Allocation Request (RAR) forms. (*Early October*)
  - The form needs to include items that have been identified and justified in the department program review.
  - The requests need to be prioritized by the program areas, including direct ties to college budget priorities, college mission, strategic plan, and intended outcomes
4. All program area RARs and supporting evidence needs to be submitted to the area Vice President.
  - Academic Affairs – Vice President, Division Deans and Faculty Representatives will meet to prioritize RARs for submission (refer to Academic Affairs Best Practices) (*November*)
  - Administrative Services – Vice President, Department Managers meet to prioritize RARs. (*January*)
  - Student Services – Vice President, Division Deans meet to prioritize RARs. (*January*)
  - Continuing Education -Faculty and Dean's submit the Departmental prioritized RAR's. (*December*) The Vice President works with the Deans, Faculty, and Staff to prioritize RARs. (*Spring*)
5. All program area RARs and supporting evidence needs to be submitted to the Campus Budget office by the deadlines established. (*December*)
6. Campus Budget office compiles college-wide Resource Allocation Requests (*January*)
  - Segregates requests by VP areas with priorities included
  - Segregates request by specific request type (personnel, facilities, equipment etc.)
  - Provides comprehensive list of RAR's to area vice presidents.
7. Requests are reviewed and prioritized by Cabinet (*January*)
  - Prioritized Resource Allocation Requests are presented to Cabinet by area Vice President.
  - Cabinet prioritizes college-wide RARs in accordance with college budget priorities, strategic plan, college mission and direct tie to department/division intended outcomes.
8. Administrative Services provides prioritized list of Resource Allocation Request to Planning and Budget for review (*February*)
9. Area Vice Presidents review prioritized list with respective departments/divisions and communicate the location of possible funding. Some requests might be funded in the Tentative Budget, during the Adopted Budget or possibly later depending on funding

availability and state budget information. (*June/September*)

**10.** Vice President of Administrative Services assigns funding categories and sources of funds to prioritized RARs, and presents the information to cabinet and the Planning and Budget Committee.

**11.** Allocation of funds is validated after approval of Adopted Budget. (*September/October*)

**12.** Planning and Budget committee as well as management teams are provided with the final prioritized RAR list by VP area. Rational for unfunded items will be included. ( Area VP and Deans will communicate with faculty and staff to determine if there are items that were not approved and the departments can still justify the need, these items could be included in the Resource Allocation Request for the following year.) (*October*)

Rev. 11/2017

**Santa Ana College**  
**RAR Procedure Academic Affairs**  
**Best Practices**

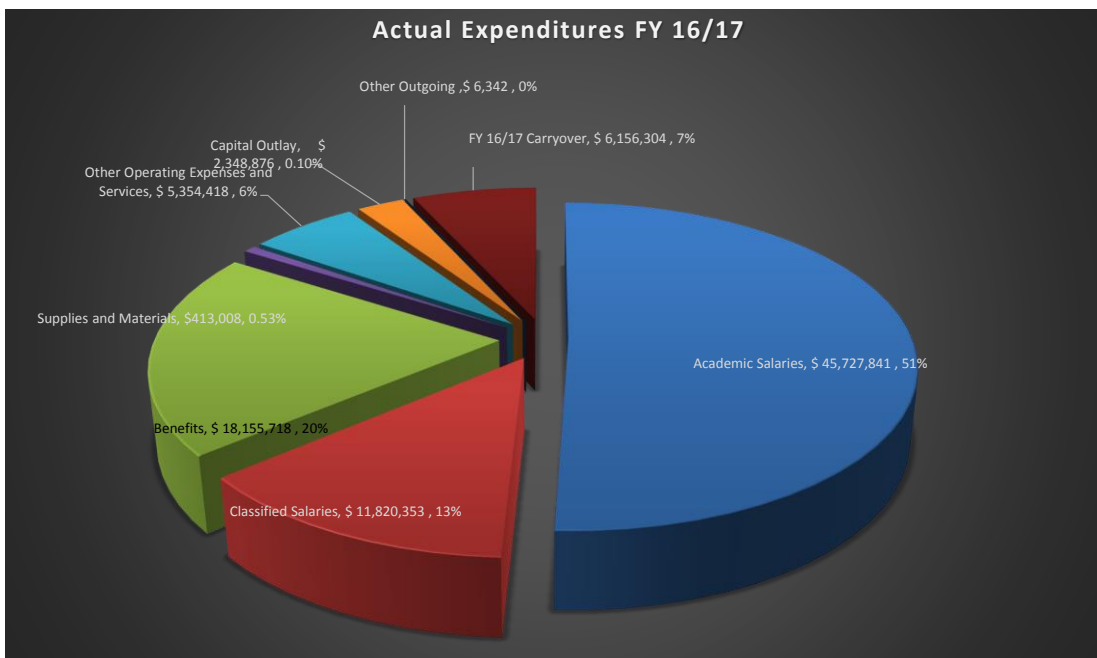
- 1.** Administrative Services sends out Resource Allocation Request (RAR) forms to Division Deans. **(Early October)**
- 2.** Division Deans forward RAR forms to Department Chairs **(Early October)**
- 3.** Department Chairs work with faculty to identify needs. **(October)**
  - The form needs to include items that have been identified and justified in the department program review.
  - RARs should include items not funded in the previous year, new items and those considered outside of normal operating needs (new furniture, software, instructional supplies, instructional equipment, classified personnel).
  - RARs should not include faculty positions nor currently budgeted on-going operational needs (annual instructional supplies).
- 4.** RARs are submitted to the Area Dean for review. **(early November)**
- 5.** Area Dean along with Department Chairs (all or only those who have submitted RARs) meet to rank division RARs. **(November)**
  - The requests need to be prioritized by the program areas, including direct ties to college budget priorities, college mission, strategic plan, and intended outcomes
  - The Division (dean and faculty) identifies top priorities in each category collectively.
  - Faculty representative for Academic Affairs RAR ranking meeting is identified by participating faculty and Area Dean.
- 6.** All Division unranked priority RARs and supporting evidence needs are submitted to the area Vice President. **(November)**
- 7.** Academic Affairs – Vice President, Division Deans and Faculty Representatives meet to prioritize RARs for submission. **(December)**
- 8.** All ranked program area RARs and supporting evidence are submitted to the Campus Budget office. **(December)**
- 9.** Area Vice Presidents review prioritized list with respective departments/divisions and communicate the location of possible funding. Some requests might be funded in the Tentative Budget, during the Adopted Budget or possibly later depending on funding availability and state budget information. **(June/September)**
- 10.** Academic Affairs VP and Deans receive final list of funded RARs. **(October)**
- 11.** Deans work with faculty and staff to process purchases of funded RARs. **(October – March)**

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## End of the Year Report FY 2016/17

SAC Expenditures FY 2016/17 (Fund 11 and 13 )			
Description	Allocated Budget FY 16/17	Actuals 6/30/17	%
Academic Salaries	46,577,720	45,727,841	51%
Classified Salaries	12,925,654	11,820,353	13%
Benefits	19,491,649	18,155,718	20%
Supplies and Materials	803,107	594,592	1%
Other Operating Expenses and Services	7,533,380	5,354,418	6%
Capital Outlay	2,876,061	2,348,876	3%
Other Outgoing	76,060	6,342	0%
<b>Total Amounts</b>	<b>90,283,631</b>	<b>84,008,141</b>	<b>93%</b>
FY 16/17 Carryover	-	<b>6,156,304</b>	7%
<b>TOTAL SALARIES AND BENEFITS</b>		<b>75,703,912.81</b>	<b>84%</b>
<b>TOTAL NON PERSONNEL EXPENSES</b>		<b>8,304,227.72</b>	<b>9%</b>

	Actual Expenditures FY 16/17
<b>Comprehensive Classroom Mediation and Computer Replacement and other Instructional Equipment and RAR requests</b>	835,262
<b>Equipment &amp; Software Expenses - Funds 11/12/13/79</b>	5,656,616
<b>Professional development - Fund 11, 12 &amp; 13</b>	700,404
<b>Facilities Expenditures - Fund 13 only</b>	753,944





Fund: 11  
Proj: ALL  
Tops: ALL  
Dept: 1XXXX

Object	Object Description	FY 2016/17 Actuals	FY 2017/18 Allocated Budget	FY 2017/18				Balance	% Used
				Actuals					
				JUL	AUG	SEP	YTD		
8682	State Mandated Costs	561,702	552,048					552,048	
<b>86XX</b>	<b>State Revenues</b>	<b>561,702</b>	<b>552,048</b>					<b>552,048</b>	
8851	Leases-Facilities/Land/Bldg	58,372	48,480	2,706	5,046	5,254	13,005	35,475	27%
8874	CCC Enrollment Fees	5,151,937	4,817,573	2,102,705	451,660	41,202	2,595,568	2,222,005	54%
8875	Bachelors Program Fees				13,608		13,608	(13,608)	
8880	Nonresident Tuition	2,586,822	2,300,000	1,125,748	370,136	(4,256)	1,491,628	808,372	65%
<b>88XX</b>	<b>Local Revenues</b>	<b>7,797,131</b>	<b>7,166,053</b>	<b>3,231,159</b>	<b>840,450</b>	<b>42,200</b>	<b>4,113,809</b>	<b>3,052,244</b>	<b>57%</b>
	<b>Total Revenues</b>	<b>8,358,833</b>	<b>7,718,101</b>	<b>3,231,159</b>	<b>840,450</b>	<b>42,200</b>	<b>4,113,809</b>	<b>3,604,292</b>	<b>53%</b>
1110	Contract Instructors	19,139,915	19,720,774	57,636	1,897,536	1,924,722	3,879,893	15,840,881	20%
1112	Contract Extension-Instructors	106,325	109,480	4,105	9,323	14,501	27,929	81,551	26%
1116	Sub Instructors - Long Term	48,640	23,916			8,891	8,891	15,025	37%
1190	Sabbaticals - Instructional	107,778	74,350		7,435	7,575	15,010	59,340	20%
<b>11XX</b>	<b>Academic Instr Salaries Reg</b>	<b>19,402,657</b>	<b>19,928,520</b>	<b>61,741</b>	<b>1,914,293</b>	<b>1,955,689</b>	<b>3,931,723</b>	<b>15,996,797</b>	<b>20%</b>
1210	Academic Management	3,544,436	3,849,702	328,607	314,884	288,649	932,141	2,917,561	24%
1220	Contract Librarians	516,425	521,875		52,188	52,188	104,375	417,500	20%
1230	Contract Counselors	1,238,175	1,540,687	115,492	118,998	118,624	353,114	1,187,573	23%
1236	Sub Counselors - Long Term	78,979							
1250	Contract Coordinator	1,304,619	1,245,208	57,672	98,194	91,496	247,362	997,846	20%
1280	Contract - Reassigned Time	590,879	616,711	3,615	47,333	59,737	110,685	506,026	18%
1290	Sabbaticals-Non-Instructional	66,238							
<b>12XX</b>	<b>Academic Non-Instr Sal Reg</b>	<b>7,339,750</b>	<b>7,774,183</b>	<b>505,387</b>	<b>631,597</b>	<b>610,694</b>	<b>1,747,677</b>	<b>6,026,506</b>	<b>22%</b>
1310	Part-Time Instructors	12,447,935	12,060,299	6,440	(914)	1,400,448	1,405,974	10,654,325	12%
1311	Sub Instructors, Short Term	336,002	265,640	4,467	22,930	11,770	39,166	226,474	15%
1313	Beyond Contract-Instructors	1,761,994	1,591,206	3,446	32	189,209	192,687	1,398,519	12%
1314	Int/Sum-Beyond Contract	1,878,144	1,497,928	706,383	51,629	24,519	782,532	715,396	52%
1315	Int/Sum-Instructors, Part-Time	1,622,260	1,632,266	326,259	761,261	88,763	1,176,284	455,982	72%
1390	Instructional Banked LHE	146,863							
<b>13XX</b>	<b>Academic Instr Sal Non-Reg</b>	<b>18,193,198</b>	<b>17,047,339</b>	<b>1,046,996</b>	<b>834,937</b>	<b>1,714,710</b>	<b>3,596,643</b>	<b>13,450,696</b>	<b>21%</b>
1420	Part-Time Librarians	38,812	30,255			4,404	4,404	25,851	15%

Object	Object Description	FY 2016/17 Actuals	FY 2017/18 Allocated Budget	FY 2017/18					Balance	% Used
				Actuals						
				JUL	AUG	SEP	YTD			
1424	Int/Sum Beyond Contr-Librarian	36,269	27,082	12,155			12,155	14,927	45%	
1433	Beyond Contract - Counselors		24,625			4,160	4,160	20,465	17%	
1434	Int/Sum Beyond Contr-Counselor	126	1,172	2,193			2,193	(1,021)	187%	
1450	Part-Time Coordinators	18,793	10,973					10,973		
1453	Beyond Contract - Coordinators	5,100								
1454	Int/Sum Beyond Contr-Coordinat	8,678								
1455	Int/Sum - Coordinators, PT		2,730	673	4,158	1,421	6,252	(3,522)	229%	
1460	Part-Time Physicians/Psych	1,080	2,860			180	180	2,680	6%	
1480	Part-Time Reassigned Time	98,474	72,373			6,726	6,726	65,647	9%	
1483	Beyond Contr - Reassigned Time	459,022	524,541		55	53,392	53,447	471,094	10%	
1484	Int/Sum Beynd Contr-Reassigned	33,410	31,975	10,714			10,714	21,261	34%	
1485	Int/Sum - Reassigned Time, PT	18,937	13,273	1,972	6,826	5,641	14,439	(1,166)	109%	
1490	Non-Instructional Banked LHE	7,648								
<b>14XX</b>	<b>Academic Non-Instr Sal Non-Reg</b>	<b>726,351</b>	<b>741,859</b>	<b>27,707</b>	<b>11,039</b>	<b>75,924</b>	<b>114,669</b>	<b>627,190</b>	<b>15%</b>	
<b>1XXX</b>	<b>Academic Salaries</b>	<b>45,661,957</b>	<b>45,491,901</b>	<b>1,641,830</b>	<b>3,391,867</b>	<b>4,357,016</b>	<b>9,390,712</b>	<b>36,101,189</b>	<b>21%</b>	
2110	Classified Management	924,122	1,200,036	79,305	82,901	87,215	249,422	950,614	21%	
2120	Confidential Employees	84,521	84,101	7,008	7,008	7,008	21,025	63,076	25%	
2130	Classified Employees	8,112,146	9,408,345	720,053	717,673	719,915	2,157,641	7,250,704	23%	
<b>21XX</b>	<b>Class Non-Instr Salaries Reg</b>	<b>9,120,789</b>	<b>10,692,482</b>	<b>806,366</b>	<b>807,583</b>	<b>814,139</b>	<b>2,428,088</b>	<b>8,264,394</b>	<b>23%</b>	
2210	Inst Assistants - Full-Time	453,794	479,523	32,674	42,116	34,838	109,629	369,894	23%	
<b>22XX</b>	<b>Class Instr Aides Sal Reg</b>	<b>453,794</b>	<b>479,523</b>	<b>32,674</b>	<b>42,116</b>	<b>34,838</b>	<b>109,629</b>	<b>369,894</b>	<b>23%</b>	
2310	Classified Employees - Ongoing	197,816	325,834	16,675	18,879	21,142	56,696	269,138	17%	
2320	Classified Employees - Hourly	269,069	224,084	2,580	6,075	11,348	20,003	204,081	9%	
2340	Student Assistants - Hourly	7,188	3,708	(22)		25	3	3,705	0%	
2350	Overtime - Classified Employee	14,047	1,267	1,088	(1,511)	4,537	4,114	(2,847)	325%	
<b>23XX</b>	<b>Class Non-Instr Sal Non-Reg</b>	<b>488,119</b>	<b>554,893</b>	<b>20,321</b>	<b>23,444</b>	<b>37,051</b>	<b>80,816</b>	<b>474,077</b>	<b>15%</b>	
2410	Inst Assistant - Ongoing	500,811	508,793	12,258	37,021	30,069	79,347	429,446	16%	
2420	Inst Assistant - Hourly	276,216	227,969	2,137	13,792	13,234	29,162	198,807	13%	
2440	Instructional Associates	746,776	618,241	24,345	65,758	57,034	147,136	471,105	24%	
2445	Professional Experts - Instruc		9,604					9,604		
<b>24XX</b>	<b>Class Instr Aides Sal Non-Reg</b>	<b>1,523,803</b>	<b>1,364,607</b>	<b>38,739</b>	<b>116,570</b>	<b>100,336</b>	<b>255,646</b>	<b>1,108,961</b>	<b>19%</b>	
<b>2XXX</b>	<b>Classified Salaries</b>	<b>11,586,506</b>	<b>13,091,505</b>	<b>898,101</b>	<b>989,713</b>	<b>986,364</b>	<b>2,874,178</b>	<b>10,217,327</b>	<b>22%</b>	

Object	Object Description	FY 2016/17 Actuals	FY 2017/18 Allocated Budget	FY 2017/18					Balance	% Used
				Actuals						
				JUL	AUG	SEP	YTD			
3111	STRS - Instructional	4,237,296	5,269,425	142,173	357,820	465,637	965,629	4,303,796	18%	
3211	PERS - Instructional	176,145	196,888	10,326	13,370	20,546	44,242	152,646	22%	
3311	OASDHI - Instructional	85,489	79,912	4,178	6,673	8,142	18,994	60,918	24%	
3321	Medicare - Instructional	559,567	566,755	16,589	41,198	54,116	111,903	454,852	20%	
3331	PARS - Instructional	53,385	13,473	1,604	3,824	4,877	10,305	3,168	76%	
3411	H & W - Instructional	3,726,592	4,193,590	18,403	366,024	385,621	770,047	3,423,543	18%	
3431	H & W - Retiree Fund Inst	412,767	1,422,555	42,290	106,876	139,415	288,581	1,133,974	20%	
3511	SUI - Instructional	19,934	19,834	591	1,459	1,913	3,963	15,871	20%	
3611	WCI - Instructional	901,656	881,871	26,614	66,246	86,415	179,276	702,596	20%	
3911	Other Benefits - Instructional	300,550	361,604	1,433	35,055	35,047	71,535	290,069	20%	
<b>3XX1</b>	<b>Benefits Instructional</b>	<b>10,473,379</b>	<b>13,005,907</b>	<b>264,202</b>	<b>998,544</b>	<b>1,201,728</b>	<b>2,464,474</b>	<b>10,541,433</b>	<b>19%</b>	
3115	STRS - Non-Instructional	893,526	1,080,980	62,187	77,511	86,389	226,088	854,892	21%	
3215	PERS - Non-Instructional	1,427,962	1,872,477	135,731	136,114	136,130	407,975	1,464,502	22%	
3315	OASDHI - Non-Instructional	638,946	766,070	57,198	55,194	54,666	167,058	599,012	22%	
3325	Medicare - Non-Instructional	255,375	287,919	19,550	20,888	22,306	62,743	225,176	22%	
3335	PARS - Non-Instructional	3,571	3,201	175	204	341	720	2,481	22%	
3415	H & W - Non-Instructional	3,653,640	4,684,038	295,252	319,280	325,846	940,378	3,743,660	20%	
3435	H & W - Retiree Fund Non-Inst	182,287	733,473	50,358	54,640	56,920	161,917	571,556	22%	
3515	SUI - Non-Instructional	8,981	10,478	670	745	775	2,190	8,288	21%	
3615	WCI - Non-Instructional	409,456	454,665	29,719	33,843	35,281	98,842	355,823	22%	
3915	Other Benefits - Non-Instruct	344,936	403,160	29,540	31,026	30,790	91,356	311,804	23%	
<b>3XX5</b>	<b>Benefits Non Instructional</b>	<b>7,818,678</b>	<b>10,296,461</b>	<b>680,379</b>	<b>729,444</b>	<b>749,444</b>	<b>2,159,266</b>	<b>8,137,195</b>	<b>21%</b>	
<b>3XXX</b>	<b>Employee Benefits</b>	<b>18,292,058</b>	<b>23,302,368</b>	<b>944,581</b>	<b>1,727,988</b>	<b>1,951,171</b>	<b>4,623,740</b>	<b>18,678,628</b>	<b>20%</b>	
	<b>Salaries and Benefits</b>	<b>75,540,520</b>	<b>81,885,774</b>	<b>3,484,512</b>	<b>6,109,567</b>	<b>7,294,551</b>	<b>16,888,631</b>	<b>64,997,143</b>	<b>21%</b>	
4310	Instructional Supplies	12,093	12,088					12,088		
<b>43XX</b>	<b>Instructional Supplies</b>	<b>12,093</b>	<b>12,088</b>					<b>12,088</b>		
4510	Gasoline	20,264	19,500	(2,796)	3,563	1,303	2,071	17,429	11%	
4520	Repair & Replacement Parts	102,791	123,687	(532)	5,473	7,718	12,658	111,029	10%	
<b>45XX</b>	<b>Maintenance Supplies</b>	<b>123,056</b>	<b>143,187</b>	<b>(3,328)</b>	<b>9,036</b>	<b>9,021</b>	<b>14,730</b>	<b>128,457</b>	<b>10%</b>	
4610	Non-Instructional Supplies	303,006	291,276	529	8,559	23,954	33,042	258,234	11%	
4620	Non-Instructional Software	191	100					100		
<b>46XX</b>	<b>Non-Instructional Supplies</b>	<b>303,197</b>	<b>291,376</b>	<b>529</b>	<b>8,559</b>	<b>23,954</b>	<b>33,042</b>	<b>258,334</b>	<b>11%</b>	

Object	Object Description	FY 2016/17 Actuals	FY 2017/18 Allocated Budget	FY 2017/18				Balance	% Used
				Actuals					
				JUL	AUG	SEP	YTD		
<b>4XXX</b>	<b>Supplies &amp; Materials</b>	<b>438,346</b>	<b>446,651</b>	<b>(2,799)</b>	<b>17,596</b>	<b>32,975</b>	<b>47,772</b>	<b>398,879</b>	<b>11%</b>
5100	Contracted Services	50,966	334,022		605	1,447	2,052	331,970	1%
<b>51XX</b>	<b>Personal &amp; Consultant Svcs</b>	<b>50,966</b>	<b>334,022</b>		<b>605</b>	<b>1,447</b>	<b>2,052</b>	<b>331,970</b>	<b>1%</b>
5210	Conference Expenses	31,811	29,289	2,470	1,566	1,150	5,186	24,103	18%
5220	Mileage/Parking Expenses	536	1,385	(74)	89		15	1,370	1%
<b>52XX</b>	<b>Travel &amp; Conference Expenses</b>	<b>32,347</b>	<b>30,674</b>	<b>2,396</b>	<b>1,655</b>	<b>1,150</b>	<b>5,201</b>	<b>25,473</b>	<b>17%</b>
5300	Inst Dues & Memberships	46,294	48,765	8,646	100	950	9,696	39,069	20%
<b>53XX</b>	<b>Dues &amp; Memberships</b>	<b>46,294</b>	<b>48,765</b>	<b>8,646</b>	<b>100</b>	<b>950</b>	<b>9,696</b>	<b>39,069</b>	<b>20%</b>
5515	Electricity	1,532,965	1,705,179	(14,567)	126,129	9,404	120,965	1,584,214	7%
5520	Gas (Heat)	93,147	100,000	4,808	3,505	774	9,086	90,914	9%
5535	Laundry & Dry Cleaning Service	14,788	14,847	153	1,502	1,127	2,783	12,064	19%
5565	Trash Disposal	33,257	34,650			695	695	33,955	2%
5570	Water	179,496	188,000		27,671	7,164	34,836	153,164	19%
<b>55XX</b>	<b>Utilities &amp; Housekeeping Svcs</b>	<b>1,853,652</b>	<b>2,042,676</b>	<b>(9,606)</b>	<b>158,807</b>	<b>19,164</b>	<b>168,365</b>	<b>1,874,311</b>	<b>8%</b>
5605	Contracted Repair Services	194,179	203,449	766	1,857	10,579	13,203	190,246	6%
5610	Lease Agreement - Equipment	88,131	96,924	(75)	4,637	9,707	14,269	82,655	15%
5611	Lease Agreement - Facility	97,045	105,600	4,200		2,100	6,300	99,300	6%
5630	Maint Contract - Office Equip	2,788	4,348	99		520	619	3,729	14%
5631	Maint Contract - Other Equip	26,891	37,021		1,141	2,776	3,917	33,104	11%
5640	Maint/Oper Service Agreements	210,579	258,000	14,064	3,255	20,909	38,228	219,772	15%
5650	Rental - Facility (Short-term)	10,980	11,112	7,056			7,056	4,056	63%
5651	Rental - Other (Short-term)	13,438	15,994		105		105	15,889	1%
5652	Rental-Equipment (Short-term)	5,684	7,545		203		203	7,342	3%
<b>56XX</b>	<b>Rents, Leases &amp; Repairs</b>	<b>649,714</b>	<b>739,993</b>	<b>26,110</b>	<b>11,198</b>	<b>46,591</b>	<b>83,899</b>	<b>656,094</b>	<b>11%</b>
5810	Bank/Credit Card Use Fees	127,927	154,297		24,951	19,452	44,403	109,894	29%
5815	Class Schedules/Printing	26,886	46,420			5,137	5,137	41,283	11%
5825	Copyrights/Royalties Expenses	6,045	6,100					6,100	
5845	Excess/Copies Useage	24,715	31,786	(106)	607	1,313	1,814	29,972	6%
5850	Fingerprinting	96	480			480	480		100%
5865	Indirect Costs	(279,251)			(6,509)	(13,960)	(20,469)	20,469	
5870	Instructional Agreements	15,082	77,639	172	290		462	77,177	1%
5871	Instructional Agrmt - Equip	12,568	385	143	242		385	0	100%

Object	Object Description	FY 2016/17 Actuals	FY 2017/18 Allocated Budget	FY 2017/18 Actuals				Balance	% Used
				JUL	AUG	SEP	YTD		
				5872	Instructional Agrmt - Facility	50,274	175,269		
5873	Instructional Agrmt - Salary	1,692,148	2,479,682	1,977	18,734	40,589	61,300	2,418,382	2%
5895	Other Licenses & Fees	75,160	106,180	17,628	19,493	3,900	41,021	65,159	39%
<b>58XX</b>	<b>Other Operating Exp &amp; Services</b>	<b>1,751,649</b>	<b>3,078,238</b>	<b>20,388</b>	<b>58,773</b>	<b>56,911</b>	<b>136,072</b>	<b>2,942,166</b>	<b>4%</b>
5905	Other Participant Travel Exp	953							
5925	Postage	20	13					13	
5940	Reproduction/Printing Expenses	18,373	29,111	9	466		475	28,636	2%
5950	Software License and Fees	6,601	20,720	1,500		970	2,470	18,250	12%
5966	Transportation - Student	43,406	48,522					48,522	
5999	Special Project Holding Acct		14,906					14,906	
<b>59XX</b>	<b>Other</b>	<b>69,353</b>	<b>113,272</b>	<b>1,509</b>	<b>466</b>	<b>970</b>	<b>2,945</b>	<b>110,327</b>	<b>3%</b>
<b>5XXX</b>	<b>Other Operating Exp &amp; Services</b>	<b>4,453,976</b>	<b>6,387,640</b>	<b>49,443</b>	<b>231,604</b>	<b>127,183</b>	<b>408,230</b>	<b>5,979,410</b>	<b>6%</b>
6315	Library Books - Periodicals	130	1,350		150		150	1,200	11%
<b>63XX</b>	<b>Library Books</b>	<b>130</b>	<b>1,350</b>		<b>150</b>		<b>150</b>	<b>1,200</b>	<b>11%</b>
6409	Equip-All Other >\$200 < \$1,000	97,464	26,015			2,261	2,261	23,754	9%
6410	Equip-All Other >\$1,000<\$5,000	20,728	26,348					26,348	
6411	Equip-All Other > \$5,000		3,000					3,000	
6419	Equip-Software > \$5,000		8,151					8,151	
<b>64XX</b>	<b>Equipment</b>	<b>118,192</b>	<b>63,514</b>			<b>2,261</b>	<b>2,261</b>	<b>61,253</b>	<b>4%</b>
<b>6XXX</b>	<b>Capital Outlay</b>	<b>118,323</b>	<b>64,864</b>		<b>150</b>	<b>2,261</b>	<b>2,411</b>	<b>62,453</b>	<b>4%</b>
7200	Intrafund Transfers Out	6,342							
<b>72XX</b>	<b>Intrafund Transfers Out</b>	<b>6,342</b>							
7910	Unrestricted Contingency		1,341,931					1,341,931	
<b>79XX</b>	<b>Reserve for Contingencies</b>		<b>1,341,931</b>					<b>1,341,931</b>	
<b>7XXX</b>	<b>Other Outgo</b>	<b>6,342</b>	<b>1,341,931</b>					<b>1,341,931</b>	
	<b>Non Salary Accounts</b>	<b>5,016,986</b>	<b>8,241,086</b>	<b>46,644</b>	<b>249,350</b>	<b>162,418</b>	<b>458,412</b>	<b>7,782,674</b>	<b>6%</b>
	<b>Total Expenditures</b>	<b>80,557,506</b>	<b>90,126,860</b>	<b>3,531,156</b>	<b>6,358,917</b>	<b>7,456,970</b>	<b>17,347,043</b>	<b>72,779,817</b>	<b>19%</b>
	<b>Total Net</b>	<b>(72,198,673)</b>	<b>(82,408,759)</b>	<b>(299,997)</b>	<b>(5,518,467)</b>	<b>(7,414,770)</b>	<b>(13,233,233)</b>	<b>(69,175,526)</b>	<b>16%</b>