



Business & Fiscal Services Tentative Budget Board Study Session

FY 2017-2018

1. May Revise Highlights & Challenges (*see attached*)
 - Growth
 - No One-time funding
 - Physical Plant and Equipment (Block Grant)
 - Uncertainties
 - Base Augmentation
 - Competing factors
2. Resource Allocation Model – RAM (*see attached*)
 - Sections A and B
 - Enrollment – FTES (*see attached*)
 - Base Augmentation
 - Section C
 - Section D
 - Section E
 - Increases by Site (*see attached*)
 - Excess/(Deficit)
 - Section F
 - 1.5% Salary Increase
 - STRS/PERS by site
 - EDCT/KVCR
 - Fund Balance
 - Assumptions
3. Challenges
 - Program review
 - Crafton’s deficit
 - Budget uncertainties



Business & Fiscal Services Update: FY 2017-18 Revised Budget Released

Jose Torres, Vice Chancellor, Business & Fiscal Services

May 2017

The Governor has released his revision to the FY 2017-18 budget proposal and based on our preliminary analysis, it seems that our advocacy work over the past several months to increase ongoing revenues and one-time funds has paid off. While it is too soon to analyze the entire budget, we wanted to communicate to you key highlights that affect SBCCD. Please keep in mind that the May Revision is not the final budget and is subject to change.

Summary

Although the FY 2017-18 revised budget appears to be a great win for SBCCD, there are a few continued challenges in the upcoming year such as increases to STRS/PERS, the decrease to the Physical Plant and Instructional Equipment program and the elimination of one-time funds.

The Community College League of California states that "The May Revision is driven by economic insecurity based on a mild drop in state revenue coupled with uncertainty about federally-funded programs."¹ We need to continue to be cautious how we spend our funding since Governor Brown has emphasized "a belief that the current spending trajectory will lead to a state budget deficit" (Galizio 2017).

Details

Growth	Down 1.00% from 1.34% <i>The state will continue to fund districts based on the new growth formula, which translates to approximately 2.00% for SBCCD. Our multi-year forecast will continue to use 1.5% enrollment growth as recommended by the District Enrollment Management Committee..</i>
COLA	Increase to 1.56% from 1.48% <i>It is estimated that the COLA will provide approximately \$1.3 million to SBCCD in order to cover a portion of the estimated \$2 million increase to STRS/PERS.</i>
Student Equity & SSSP	No augmentation

¹ Galizio, L., Ph.D. (2017, May 11). Governor's 2017-18 May Revision [E-mail].



Business & Fiscal Services Update: FY 2017-18 Revised Budget Released

Jose Torres, Vice Chancellor, Business & Fiscal Services

May 2017

One-time Funding (General Operating)	No additional one-time funding for general operating support
Physical Plant & Instructional Equipment (Block Grant)	Approximate \$1.9 million from proposed May revise <i>While this initially seems like great news, the concern is that we will not receive this funding until P2 in FY 2018-19 (April 2018) and that it may be subject to decreases due to low state revenue.</i>
Proposition 39 – Energy Efficiency	Increase in funding of about 14% from the current fiscal year <i>This funding is for solar facilities at SBVC and the District Office as stated in program review.</i>
Tuition Fees	No increases in tuition fees for our students!
Base Augmentation	Significant increase in the proximate amount of \$186.3 million <i>This equates to approximately \$2.5 million (up from \$300 thousand) for SBCCD.</i>

Other Items to Note

The budget revision maintains funding for guided pathways and we will continue advocating to keep the requirements as flexible as possible so that SBCCD may utilize these funds in a way that best serves our students. It is important to note, however, that there is an existing trailer bill that will determine funding allocation and requirements.

Next Steps

We will continue to monitor the State budget process and keep you updated on important developments. In the meantime, we are working with our partners in Sacramento to advocate for the permanency of increases to the base allocation.

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

		2016-17 Estimated Actuals				2017-18 Preliminary Budget			
		SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,201,509	\$3,601,294		\$7,802,803	\$4,267,053	\$3,657,474		\$7,924,527
2	Credit FTES Percent	70.04%	29.96%		100.00%	70.04%	29.96%		100.00%
3	Total College Funded Credit FTES	10,914.00	4,669.00		15,583.00	11,078.00	4,739.00		15,817.00
4	District Funded Rate Credit FTES per State Allocation				\$5,004.25				\$5,082.31
5	Credit Funding (multiply line 3 x 4)	\$54,616,339	\$23,364,824		\$77,981,163	\$56,301,853	\$24,085,077		\$80,386,930
10	Total State Base Revenue (add lines 1, 5, & 9)	\$58,817,848	\$26,966,118	\$0	\$85,783,966	\$60,568,906	\$27,742,551	\$0	\$88,311,457
11	Revenue Shortfall Percent				0.71%				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	-\$416,415	-\$190,913	\$0	-\$607,328	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$58,401,433	\$26,775,205	\$0	\$85,176,638	\$60,568,906	\$27,742,551	\$0	\$88,311,457
Section B - Adjustments for Reconciliations									
25	Proposed Base Allocation Increase					\$1,801,990	\$770,864		\$2,572,854
26	Total State Revenue (add lines 13 - 24)	\$58,401,433	\$26,775,205	\$0	\$85,176,638	\$62,370,896	\$28,513,415	\$0	\$90,884,311
29	Change From Prev. Year State Base Revenue				\$1,494,718				\$3,134,819
Section C - Other Revenue									
30	College Part-time Faculty	\$221,806	\$94,888	\$0	\$316,694	\$221,808	\$94,886	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$112,993	\$52,150	\$0	\$165,143	\$112,993	\$52,150	\$0	\$165,143
34	Other Campus Revenue per Campus Projections	\$828,566	\$511,306	\$0	\$1,339,873	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$361,761	\$166,967	\$0	\$528,728	\$421,992	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$61,445,896	\$28,303,732	\$0	\$89,749,628	\$65,427,270	\$30,057,128	\$0	\$95,484,398
Section D - Assessments									
40	Total College Actual Credit FTES	10,914.00	4,669.00		15,583.00	11,078.00	4,739.00		15,817.00
41	Percent for Assessments	70.04%	29.96%		100.00%	70.04%	29.96%		100.0%
42	Assessment for District Office Operations Expenditures	-\$11,165,573	-\$4,776,136	\$15,941,709	\$0	-\$11,646,742	-\$4,981,959	\$16,628,701	\$0
43	Assessment for Property & Liability Insurance Cost	-\$385,220	-\$164,780	\$550,000	\$0	-\$385,220	-\$164,780	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$49,895,103	\$23,362,816	\$16,491,709	\$89,749,628	\$53,395,308	\$24,910,389	\$17,178,701	\$95,484,398
51	1000 - Academic Salaries	\$25,107,541	\$11,718,046	\$709,062	\$37,534,649	\$25,788,505	\$12,902,867	\$537,301	\$39,228,673
52	2000 - Classified Salaries	\$8,535,839	\$5,050,738	\$6,745,297	\$20,331,874	\$8,748,796	\$5,194,781	\$7,411,420	\$21,354,997
53	3000 - Benefits	\$10,382,689	\$5,340,970	\$3,138,496	\$18,862,155	\$11,132,815	\$5,939,085	\$3,573,701	\$20,645,601
54	4000 - Supplies	\$618,462	\$242,798	\$238,887	\$1,100,147	\$642,349	\$242,908	\$261,290	\$1,146,547
55	5000 - Other Expenses and Services	\$4,409,321	\$1,869,083	\$4,949,224	\$11,227,628	\$4,685,570	\$1,899,393	\$4,689,089	\$11,274,052
56	6000 - Capital Outlay	\$406,262	\$40,400	\$160,743	\$607,405	\$196,179	\$55,000	\$155,900	\$407,079
57	7000 - Other Outgo	\$6,716	\$0	\$550,000	\$556,716	\$5,716	\$11,160	\$550,000	\$566,876
58	Prior Year Expenditures				\$0	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$49,466,830	\$24,262,035	\$16,491,709	\$90,220,574	\$51,199,930	\$26,245,194	\$17,178,701	\$94,623,825
60	Other Adjustments (not allocated)				\$0				\$0
61	Program Review				\$0				\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$428,273	-\$899,219	\$0	-\$470,946	\$2,195,378	-\$1,334,805	\$0	\$860,572
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)	\$521,568	\$223,104	-\$744,672	\$0	\$521,568	\$223,104	-\$744,672	\$0
71	One-time State Funding			\$1,421,344	\$1,421,344				\$0
72	One-time Expenditures	-\$530,000		-\$1,310,000	-\$1,840,000				\$0
73	STRS/PERS Set Aside for Rate Increases				\$0		\$361,025		\$361,025
74	District Office STRS/PERS Increase				\$0		\$75,544		\$75,544
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$320,000	-\$320,000			-\$340,000	-\$340,000
76	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$360,000	-\$360,000			-\$410,000	-\$410,000
77	Annual Increase/(Decrease) to Fund Balance	\$419,841	-\$676,115	-\$1,313,328	-\$1,569,602	\$2,716,946	-\$675,132	-\$1,494,672	\$547,141
78	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,126,429	-\$1,065,688	\$14,605,207	\$16,665,949	\$3,546,270	-\$1,741,803	\$13,291,879	\$15,096,347
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$3,546,270	-\$1,741,803	\$13,291,879	\$15,096,347	\$6,263,216	-\$2,416,935	\$11,797,207	\$15,643,488
					16.61%				16.40%
80	Unrestricted Fund Balance				\$15,096,347				\$15,643,488

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

	2016-17 Estimated Actuals				2017-18 Preliminary Budget			
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Average Monthly Expenditures				\$7,548,381				\$7,919,485
Months to Cover Monthly Expenditures:				2.00				1.98
Salaries & Benefits Increase Percent from Previous Year				6.15%				5.87%
Salaries & Benefits Increase Amount from Previous Year				\$4,445,255				\$4,500,593
Total Revenues	\$61,445,896	\$28,303,732	\$1,421,344	\$91,170,972	\$51,199,930	\$26,245,194	\$17,928,701	\$95,373,825
Total Expenditures	\$49,996,830	\$24,262,035	\$18,161,709	\$92,420,574	\$51,199,930	\$26,245,194	\$17,928,701	\$95,373,825

Assumptions:

COLA Percent	0.00%	0.00%	0.00%	0.00%	1.56%	1.56%	1.56%	1.56%
Basic Funding Percent	1.23%	1.23%	1.23%	1.23%	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	2.00%	3.73%		3.73%	1.50%	1.49%		1.49%
Additional FTES Growth Target	210.00	181.00		391.00	164.00	70.00		234.00
Additional FTES Growth Target Costs	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Step and Column Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Salary Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Benefits Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Inflation for Object Codes 4000's-6000's %	Forecasted	Forecasted	Forecasted	Forecasted	1.56%	1.56%	1.56%	1.56%
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KVCR & EDCT Foundation Contribution			\$ -	\$ -			\$ -	\$ -
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses for Fund Balance Calculation				\$90,580,574				\$95,033,825
12% from Total Expenses				\$10,869,669				\$11,404,059

Salary Increases

1000s	237,686	120,447	5,431	363,564	237,686	120,447	5,431	363,564
2000s	114,689	67,167	99,143	280,999	114,689	67,167	99,143	280,999
3000s	51,665	28,011	20,433	100,109	51,665	28,011	20,433	100,109
Totals	404,040	215,625	125,007	744,672	404,040	215,625	125,007	744,672

Step In Column Expenses and Benefits

1000s	237,687	120,446	5,431	363,564	143,459	61,032	4,668	209,159
2000s	114,688	67,167	99,143	280,998	97,973	58,160	70,176	226,309
3000s	624,078	328,923	204,149	1,157,150	893,640	446,007	304,685	1,644,332
Totals	976,453	516,536	308,723	1,801,712	1,135,072	565,199	379,529	2,079,800

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

1000s	0	0			0	0		
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Net Increase for full-time conversion

	\$0	\$0	\$0	\$0	-	-	-	-
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Classified & Management Positions:

No. of full-time positions eligible for benefits [Health]								
Salary Amount [Benefits = Salary*20.28%]	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

		2018-19 Forecast				2019-20 Forecast			
		SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,333,619	\$3,714,531		\$8,048,149	\$4,401,223	\$3,772,477		\$8,173,700
2	Credit FTES Percent	70.04%	29.96%		100.00%	70.04%	29.96%		100.00%
3	Total College Funded Credit FTES	11,244.00	4,810.00		16,054.00	11,413.00	4,882.00		16,295.00
4	District Funded Rate Credit FTES per State Allocation				\$5,161.60				\$5,242.12
5	Credit Funding (multiply line 3 x 4)	\$58,036,987	\$24,827,278		\$82,864,265	\$59,828,282	\$25,592,015		\$85,420,297
10	Total State Base Revenue (add lines 1, 5, & 9)	\$62,370,606	\$28,541,808	\$0	\$90,912,414	\$64,229,505	\$29,364,493	\$0	\$93,593,998
11	Revenue Shortfall Percent				0.00%				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$62,370,606	\$28,541,808	\$0	\$90,912,414	\$64,229,505	\$29,364,493	\$0	\$93,593,998
Section B - Adjustments for Reconciliations									
25	Proposed Base Allocation Increase								
26	Total State Revenue (add lines 13 - 24)	\$62,370,606	\$28,541,808	\$0	\$90,912,414	\$64,229,505	\$29,364,493	\$0	\$93,593,998
29	Change From Prev. Year State Base Revenue				\$2,600,957				\$2,681,584
Section C - Other Revenue									
30	College Part-time Faculty	\$221,808	\$94,886	\$0	\$316,694	\$221,812	\$94,882	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$112,993	\$52,150	\$0	\$165,143	\$112,993	\$52,150	\$0	\$165,143
34	Other Campus Revenue per Campus Projections	\$780,245	\$498,695	\$0	\$1,278,940	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$421,992	\$194,765	\$0	\$616,757	\$421,991.63	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$65,426,980	\$30,085,521	\$0	\$95,512,501	\$67,285,883	\$30,908,201	\$0	\$98,194,085
Section D - Assessments									
40	Total College Actual Credit FTES	11,244.00	4,810.00		16,054.00	11,413.00	4,882.00		16,295.00
41	Percent for Assessments	70.04%	29.96%		100.00%	70.04%	29.96%		100.0%
42	Assessment for District Office Operations Expenditures	-\$11,878,444	-\$5,081,071	\$16,959,515	\$0	-\$12,166,931	-\$5,204,473	\$17,371,404	\$0
43	Assessment for Property & Liability Insurance Cost	-\$385,220	-\$164,780	\$550,000	\$0	-\$385,220	-\$164,780	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$53,163,316	\$24,839,670	\$17,509,515	\$95,512,501	\$54,733,732	\$25,538,949	\$17,921,404	\$98,194,085
51	1000 - Academic Salaries	\$26,135,418	\$13,052,307	\$542,124	\$39,729,849	\$26,490,582	\$13,203,736	\$546,941	\$40,241,259
52	2000 - Classified Salaries	\$8,848,895	\$5,254,866	\$7,484,280	\$21,588,042	\$8,949,996	\$5,314,880	\$7,556,878	\$21,821,754
53	3000 - Benefits	\$11,641,195	\$6,192,924	\$3,747,173	\$21,581,292	\$12,384,896	\$6,564,106	\$4,000,747	\$22,949,750
54	4000 - Supplies	\$652,370	\$246,697	\$265,366	\$1,164,433	\$662,547	\$250,546	\$269,506	\$1,182,598
55	5000 - Other Expenses and Services	\$4,758,665	\$1,929,024	\$4,762,239	\$11,449,927	\$4,832,900	\$1,959,116	\$4,836,530	\$11,628,546
56	6000 - Capital Outlay	\$199,239	\$55,858	\$158,332	\$413,429	\$202,348	\$56,729	\$160,802	\$419,879
57	7000 - Other Outgo	\$0	\$0	\$550,000	\$550,000	\$0	\$0	\$550,000	\$550,000
58	Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$52,235,782	\$26,731,675	\$17,509,515	\$96,476,972	\$53,523,268	\$27,349,114	\$17,921,404	\$98,793,786
60	Other Adjustments (not allocated)				\$0				\$0
61	Program Review				\$0				\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$927,534	-\$1,892,005	\$0	-\$964,471	\$1,210,464	-\$1,810,165	\$0	-\$599,701
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)				\$0				\$0
71	One-time State Funding				\$0				\$0
72	One-time Expenditures				\$0				\$0
73	STRS/PERS Set Aside for Rate Increases	\$700,400	\$299,600		\$1,000,000	\$700,400	\$299,600		\$1,000,000
74	District Office STRS/PERS Increase				\$0				\$0
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$340,000	-\$340,000			-\$340,000	-\$340,000
76	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$410,000	-\$410,000			-\$410,000	-\$410,000
77	Annual Increase/(Decrease) to Fund Balance	\$1,627,934	-\$1,592,405	-\$750,000	-\$714,471	\$1,910,864	-\$1,510,565	-\$750,000	-\$349,701
78	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$6,263,216	-\$2,416,935	\$11,797,207	\$15,643,488	\$7,891,151	-\$4,009,341	\$11,047,207	\$14,929,017
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$7,891,151	-\$4,009,341	\$11,047,207	\$14,929,017	\$9,802,015	-\$5,519,906	\$10,297,207	\$14,579,316
80	Unrestricted Fund Balance				15.35%				14.65%
					\$14,929,017				\$14,579,316

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

	2018-19 Forecast				2019-20 Forecast			
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Average Monthly Expenditures				\$8,073,914				\$8,266,982
Months to Cover Monthly Expenditures:				1.85				1.76
Salaries & Benefits Increase Percent from F				2.06%				2.55%
Salaries & Benefits Increase Amount from F				\$1,669,911				\$2,113,580
Total Revenues								
Total Expenditures	\$51,535,382	\$26,432,075	\$17,919,515	\$95,886,972	\$52,822,868	\$27,049,514	\$18,331,404	\$98,203,786

Assumptions:

COLA Percent	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%
Basic Funding Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	1.50%	1.51%		1.51%	1.50%	1.51%		1.51%
Additional FTES Growth Target	166.00	71.00		237.00	169.00	72.00		241.00
Additional FTES Growth Target Costs	\$ 199,642	\$ 85,389		\$ 285,031	\$ 206,421	\$ 87,943		\$ 294,363
Step and Column Increase Percent	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Salary Increase Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Benefits Percent	5.00%	5.00%	5.00%	5.00%	7.00%	7.00%	7.00%	7.00%
Inflation for Object Codes 4000's-6000's %	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KVCR & EDCT Foundation Contribution			\$ -	\$ -			\$ -	\$ -
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses for Fund Balance Calculation				\$96,886,972				\$99,203,786
12% from Total Expenses				\$11,626,437				\$11,904,454

Salary Increases

1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Step In Column Expenses and Benefits

1000s	147,271	64,051	4,823	216,144	148,743	63,487	4,817	217,047
2000s	100,099	60,085	72,860	233,045	101,100	60,014	72,598	233,712
3000s	508,380	253,839	173,472	935,691	743,702	371,182	253,574	1,368,458
Totals	755,750	377,974	251,156	1,384,880	993,545	494,683	330,989	1,819,217

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

1000s	0	0			0	0		
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Net Increase for full-time conversion

	\$0	\$0	\$0	\$0	-	-	-	-
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Classified & Management Positions:

No. of full-time positions eligible for benefits [Health]								
Salary Amount [Benefits = Salary*20.28%]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

		2020-21 Forecast			District Total
		SBVC	CHC	District Office	
Section A - State Base Revenue					
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,469,882	\$3,831,328		\$8,301,210
2	Credit FTES Percent	70.04%	29.96%		100.00%
3	Total College Funded Credit FTES	11,584.00	4,955.00		16,539.00
4	District Funded Rate Credit FTES per State Allocation				\$5,323.89
5	Credit Funding (multiply line 3 x 4)	\$61,671,989	\$26,379,895		\$88,051,884
10	Total State Base Revenue (add lines 1, 5, & 9)	\$66,141,871	\$30,211,223	\$0	\$96,353,094
11	Revenue Shortfall Percent				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$66,141,871	\$30,211,223	\$0	\$96,353,094
Section B - Adjustments for Reconciliations					
25	Proposed Base Allocation Increase				
26	Total State Revenue (add lines 13 - 24)	\$66,141,871	\$30,211,223	\$0	\$96,353,094
29	Change From Prev. Year State Base Revenue				\$2,759,097
Section C - Other Revenue					
30	College Part-time Faculty	\$221,814	\$94,880	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$112,993	\$52,150	\$0	\$165,143
34	Other Campus Revenue per Campus Projections	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$421,992	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$69,198,251	\$31,754,930	\$0	\$100,953,181
Section D - Assessments					
40	Total College Actual Credit FTES	11,584.00	4,955.00		16,539.00
41	Percent for Assessments	70.04%	29.96%		100.00%
42	Assessment for District Office Operations Expenditures	-\$12,469,277	-\$5,333,803	\$17,803,080	\$0
43	Assessment for Property & Liability Insurance Cost	-\$385,220	-\$164,780	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets					
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$56,343,755	\$26,256,347	\$18,353,080	\$100,953,181
51	1000 - Academic Salaries	\$26,852,934	\$13,358,413	\$551,806	\$40,763,153
52	2000 - Classified Salaries	\$9,052,107	\$5,375,494	\$7,630,202	\$22,057,803
53	3000 - Benefits	\$13,180,657	\$6,961,271	\$4,272,072	\$24,414,000
54	4000 - Supplies	\$672,882	\$254,454	\$273,710	\$1,201,047
55	5000 - Other Expenses and Services	\$4,908,293	\$1,989,679	\$4,911,980	\$11,809,951
56	6000 - Capital Outlay	\$205,504	\$57,614	\$163,311	\$426,429
57	7000 - Other Outgo	\$0	\$0	\$550,000	\$550,000
58	Prior Year Expenditures	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$54,872,378	\$27,996,925	\$18,353,080	\$101,222,383
60	Other Adjustments (not allocated)				\$0
61	Program Review				\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$1,471,376	-\$1,740,578	\$0	-\$269,202
Section F - One-Time Adjustments & Fund					
70	One-time Exp. (Adjust. to Fund Balance)				\$0
71	One-time State Funding				\$0
72	One-time Expenditures				\$0
73	STRS/PERS Set Aside for Rate Increases	\$700,400	\$299,600		\$1,000,000
74	District Office STRS/PERS Increase				\$0
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$340,000	-\$340,000
76	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$410,000	-\$410,000
77	Annual Increase/(Decrease) to Fund Balance	\$2,171,776	-\$1,440,978	-\$750,000	-\$19,202
78	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$9,802,015	-\$5,519,906	\$10,297,207	\$14,579,316
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$11,973,791	-\$6,960,884	\$9,547,207	\$14,560,114
					14.28%
80	Unrestricted Fund Balance				\$14,560,114

**San Bernardino Community College District
Multi-Year Forecast**

Tentative Budget

2020-21 Forecast

	SBVC	CHC	District Office	District Total
Average Monthly Expenditures				\$8,469,365
Months to Cover Monthly Expenditures:				1.72
Salaries & Benefits Increase Percent from F				2.61%
Salaries & Benefits Increase Amount from F				\$2,222,193

Total Revenues				
Total Expenditures	\$54,171,978	\$27,697,325	\$18,763,080	\$100,632,383

Assumptions:

COLA Percent	1.56%	1.56%	1.56%	1.56%
Basic Funding Percent	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	1.50%	1.50%		1.50%
Additional FTES Growth Target	171.00	73.00		244.00
Additional FTES Growth Target Costs	\$ 212,122	\$ 90,555		\$ 302,677
Step and Column Increase Percent	1.00%	1.00%	1.00%	1.00%
Salary Increase Percent	0.00%	0.00%	0.00%	0.00%
Benefits Percent	7.00%	7.00%	7.00%	7.00%
Inflation for Object Codes 4000's-6000's %	1.56%	1.56%	1.56%	1.56%
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -
KVCR & EDCT Foundation Contribution			\$ -	\$ -
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -

Total Expenses for Fund Balance Calculation				\$101,632,383
12% from Total Expenses				\$12,195,886

Salary Increases

1000s	-	-	-	-
2000s	-	-	-	-
3000s	-	-	-	-
Totals	-	-	-	-

Step In Column Expenses and Benefits

1000s	150,231	64,122	4,865	219,217
2000s	102,111	60,614	73,324	236,049
3000s	795,761	397,165	271,324	1,464,250
Totals	1,048,103	521,901	349,513	1,919,517

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

1000s	-	-	-	-
2000s	-	-	-	-
3000s	-	-	-	-
Totals	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

1000s	0	0		
2000s	-	-	-	-
3000s	-	-	-	-
Totals	-	-	-	-

Net Increase for full-time conversion	\$0	\$0	\$0	\$0
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Classified & Management Positions:

No. of full-time positions eligible for benefits [\$15,933 Health]				
Salary Amount [Benefits = Salary*20.28%]	\$ -	\$ -	\$ -	
1000s	-	-	-	-
2000s	-	-	-	-
3000s	-	-	-	-
Totals	-	-	-	-

San Bernardino Community College District
 Credit FTES Enrollment Progress Report
 Based on Actual Enrollment & Projections
 FY 2016-2017

May 23, 2017

Term/Description	SBVC	CHC	SBCCD	Source/Comments
Enrollment Goal	10,714.00	5,029.00	15,743.00	Enrollment Management Plan & Resource Allocation Model
Projected FTES with Goals				
Multi-Year FTES - Fall 15	48.00	-	48.00	Number updated by Business Services on a weekly basis based latest reports
Multi-Year FTES - Spring 16	140.00	29.00	169.00	Number updated by Business Services on a weekly basis based latest reports
Summer 16	570.38	132.59	702.97	Number updated by Business Services on a weekly basis based latest reports
Fall 16	4,321.00	2,082.00	6,403.00	Number updated by Business Services on a weekly basis based latest reports
Spring 17	4,787.00	1,934.00	6,721.00	EIS Daily Snapshot as of 5/22/17
Summer 17	-	-	-	
Total Actual & Projected FTES	9,866.38	4,177.59	14,043.97	
Additional Projections and Adjustments by Colleges				
Multi-Year FTES - Fall 15			-	
Multi-Year FTES - Spring 16			-	
Summer 16	16.00	6.52	22.52	Forecast SBVC (AB540) / CHC (AB 540 & tutoring)
Fall 16	113.00	30.79	143.79	Forecast SBVC (AB540) / CHC (AB 540 & tutoring)
Spring 17	138.00	169.64	307.64	Forecast from SBVC / CHC (Includes late starts & Workforce Readiness ~ 200 FTES)
Summer 17	780.62	284.46	1,065.08	Forecast from SBVC / CHC (Includes summer 1, Workforce Readiness and Work Experience)
Other Adjustments			-	Forecast SBVC (AB540) / CHC (AB 540 & tutoring)
Total Adjustments	1,047.62	491.41	1,539.03	
Total Actual & Projected FTES	10,914.00	4,669.00	15,583.00	
Projected Over/(Under) Goal - YTD	200.00	(360.00)	(160.00)	Projected Revenue Deficit from Budget = \$801 thousand
Maximum State Funding for SBCCD				
State's Constrained Growth Cap (4.25%)			16,004.46	Per Growth Formula
State Maximum FTES Allocation	10,891.94	5,112.52		Allocation based on goals percentages
Projected FTES Left on the Table	22.06	(443.52)	(421.46)	"Total Actual & Projected FTES" less "State Maximum FTES Allocation"
Rate per FTES	\$ 5,004.25	\$ 5,004.25	5,004.25	
Projected Dollars Left on the Table	\$ 110,382	\$ (2,219,494)	\$ (2,109,111)	

SBVC YTD Productivity: 85.07%
 CHC YTD Productivity: 70.39%

**San Bernardino Community College District
Multi-Year Forecast**

Increases by Site

		2016-17 Final Budget				2017-18 Preliminary Budget			
		SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,201,509	\$3,601,294		\$7,802,803	\$4,267,053	\$3,657,474		\$7,924,527
2	Credit FTES Percent	70.04%	29.96%		100.00%	70.04%	29.96%		100.00%
3	Total College Funded Credit FTES	10,914.00	4,669.00		15,583.00	11,078.00	4,739.00		15,817.00
4	District Funded Rate Credit FTES per State Allocation				\$5,004.25				\$5,082.31
5	Credit Funding (multiply line 3 x 4)	\$54,616,339	\$23,364,824		\$77,981,163	\$56,301,853	\$24,085,077		\$80,386,930
10	Total State Base Revenue (add lines 1, 5, & 9)	\$58,817,848	\$26,966,118	\$0	\$85,783,966	\$60,568,906	\$27,742,551	\$0	\$88,311,457
11	Revenue Shortfall Percent				0.71%				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	-\$416,415	-\$190,913	\$0	-\$607,328	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$58,401,433	\$26,775,205	\$0	\$85,176,638	\$60,568,906	\$27,742,551	\$0	\$88,311,457
Section B - Adjustments for Reconciliations									
25	Other Adjustments - Prior Year					\$1,801,990	\$770,864		\$2,572,854
26	Total State Revenue (add lines 13 - 24)	\$58,401,433	\$26,775,205	\$0	\$85,176,638	\$62,370,896	\$28,513,415	\$0	\$90,884,311
Section C - Other Revenue									
30	College Part-time Faculty	\$221,808	\$94,886	\$0	\$316,694	\$221,808	\$94,886	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$112,993	\$52,150	\$0	\$165,143	\$112,993	\$52,150	\$0	\$165,143
34	Other Campus Revenue per Campus Projections	\$828,566	\$511,306	\$0	\$1,339,873	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$361,761	\$166,967	\$0	\$528,728	\$421,991.63	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$61,445,898	\$28,303,730	\$0	\$89,749,628	\$65,427,270	\$30,057,128	\$0	\$95,484,398
Section D - Assessments									
40	Total College Actual Credit FTES	10,914.00	4,669.00		15,583.00	11,078.00	4,739.00		15,817.00
41	Percent for Assessments	70.04%	29.96%		100.00%	70.04%	29.96%		100.00%
42	Assessment for District Office Operations Expenditures	-\$11,165,573	-\$4,776,136	\$15,941,709	\$0	-\$11,646,742	-\$4,981,959	\$16,628,701	\$0
43	Assessment for Property & Liability Insurance Cost	-\$385,220	-\$164,780	\$550,000	\$0	-\$385,220	-\$164,780	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$49,895,105	\$23,362,814	\$16,491,709	\$89,749,628	\$53,395,308	\$24,910,389	\$17,178,701	\$95,484,398
51	1000 - Academic Salaries	\$25,107,541	\$11,718,046	\$709,062	\$37,534,649	\$25,788,505	\$12,902,867	\$537,301	\$39,228,673
52	2000 - Classified Salaries	\$8,535,839	\$5,050,738	\$6,745,297	\$20,331,874	\$8,748,796	\$5,194,781	\$7,411,420	\$21,354,997
53	3000 - Benefits	\$10,382,689	\$5,340,970	\$3,138,496	\$18,862,155	\$11,132,815	\$5,939,085	\$3,573,701	\$20,645,601
54	4000 - Supplies	\$618,462	\$242,798	\$238,887	\$1,100,147	\$642,349	\$242,908	\$261,290	\$1,146,547
55	5000 - Other Expenses and Services	\$4,409,321	\$1,869,083	\$4,949,224	\$11,227,628	\$4,685,570	\$1,899,393	\$4,689,089	\$11,274,052
56	6000 - Capital Outlay	\$406,262	\$40,400	\$160,743	\$607,405	\$196,179	\$55,000	\$155,900	\$407,079
57	7000 - Other Outgo	\$6,716	\$0	\$550,000	\$556,716	\$5,716	\$11,160	\$550,000	\$566,876
59	Site Budgeted / Projected Actual Expenditures	\$49,466,830	\$24,262,035	\$16,491,709	\$90,220,574	\$51,199,930	\$26,245,194	\$17,178,701	\$94,623,825
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$428,275	-\$899,221	\$0	-\$470,946	\$2,195,378	-\$1,334,805	\$0	\$860,572
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)	\$521,568	\$223,104	-\$744,672	\$0	\$521,568	\$223,104	-\$744,672	\$0
71	One-time State Funding			\$1,421,344	\$1,421,344				\$0
72	One-time Expenditures	-\$530,000		-\$1,310,000	-\$1,840,000				\$0
73	STRS/PERS Set Aside for Rate Increases				\$0		\$361,025		\$361,025
74	District Office STRS/PERS Increase				\$0		\$75,544		\$75,544
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$320,000	-\$320,000			-\$340,000	-\$340,000
76	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$360,000	-\$360,000			-\$410,000	-\$410,000
77	Annual Increase/(Decrease) to Fund Balance	\$419,844	-\$676,117	-\$1,313,328	-\$1,569,602	\$2,716,946	-\$675,132	-\$1,494,672	\$547,141
78	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,126,429	-\$1,065,688	\$14,605,207	\$16,665,949	\$3,546,273	-\$1,741,805	\$13,291,879	\$15,096,347
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$3,546,273	-\$1,741,805	\$13,291,879	\$15,096,347	\$6,263,219	-\$2,416,938	\$11,797,207	\$15,643,488
					16.61%				16.40%
80	Unrestricted Fund Balance				\$15,096,347				\$15,643,488

**San Bernardino Community College District
Multi-Year Forecast**

Increases by Site

		2017-18 VS. 2016-17							
		SBVC		CHC		District Office		District Total	
		\$	%	\$		\$	%	\$	%
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$65,544	1.6%	\$56,180	1.6%			\$121,724	1.6%
2	Credit FTES Percent								
3	Total College Funded Credit FTES	164.00	1.5%	70.00	1.5%			234.00	1.5%
4	District Funded Rate Credit FTES per State Allocation							\$78	1.6%
5	Credit Funding (multiply line 3 x 4)	\$1,685,514	3.1%	\$720,253	3.1%			\$2,405,767	3.1%
10	Total State Base Revenue (add lines 1, 5, & 9)	\$1,751,058	3.0%	\$776,433	2.9%	\$0	0.0%	\$2,527,491	2.9%
11	Revenue Shortfall Percent								
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$416,415	-100.0%	\$190,913	-100.0%	\$0	0.0%	\$607,328	-100.0%
13	Adjusted State Base Revenue (line 10 minus line 12)	\$2,167,473	3.7%	\$967,346	3.6%	\$0	0.0%	\$3,134,819	3.7%
Section B - Adjustments for Reconciliations									
25	Other Adjustments - Prior Year	\$1,801,990	100.0%	\$770,864	100.0%				
26	Total State Revenue (add lines 13 - 24)	\$3,969,463	6.8%	\$1,738,210	6.5%	\$0	0.0%	\$5,707,673	6.7%
Section C - Other Revenue									
30	College Part-time Faculty	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
31	College Full-time Faculty	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
32	College Lottery Funds	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
33	College Interest Income	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
34	Other Campus Revenue per Campus Projections	-\$48,321	-5.8%	-\$12,611	-2.5%	\$0	0.0%	-\$60,933	-4.5%
37	Other Revenue	\$60,230	16.6%	\$27,798	16.6%	\$0	0.0%	\$88,029	16.6%
39	Total College Revenue (add lines 25, 30-36)	\$3,981,372		\$1,753,398		\$0		\$5,734,769	6.4%
Section D - Assessments									
40	Total College Actual Credit FTES	164.00	1.5%	70.00	1.5%	\$0	0.0%	234.00	1.5%
41	Percent for Assessments	-	0.0%	-	0.0%	\$0	0.0%	\$0	0.0%
42	Assessment for District Office Operations Expenditures	\$481,169	-4.3%	\$205,823	-4.3%	\$686,992	4.3%	\$0	0.0%
43	Assessment for Property & Liability Insurance Cost	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
48	Assessment for EDCT Operations Expenditures	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$3,500,203	7.0%	\$1,547,575	6.6%	\$686,992	4.2%	\$5,734,769	6.4%
51	1000 - Academic Salaries	\$680,964	2.7%	\$1,184,821	10.1%	-\$171,761	-24.2%	\$1,694,024	4.5%
52	2000 - Classified Salaries	\$212,957	2.5%	\$144,043	2.9%	\$666,123	9.9%	\$1,023,123	5.0%
53	3000 - Benefits	\$750,126	7.2%	\$598,115	11.2%	\$435,205	13.9%	\$1,783,446	9.5%
54	4000 - Supplies	\$23,887	3.9%	\$110	0.0%	\$22,403	9.4%	\$46,400	4.2%
55	5000 - Other Expenses and Services	\$276,249	6.3%	\$30,310	1.6%	-\$260,135	-5.3%	\$46,424	0.4%
56	6000 - Capital Outlay	-\$210,083	-51.7%	\$14,600	36.1%	-\$4,843	-3.0%	-\$200,326	-33.0%
57	7000 - Other Outgo	-\$1,000	-14.9%	\$11,160	0.0%	\$0	0.0%	\$10,160	1.8%
59	Site Budgeted / Projected Actual Expenditures	\$1,733,100	3.5%	\$1,983,159	8.2%	\$686,992	4.2%	\$4,403,251	4.9%
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)								
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)	\$0	0.0%	\$0	0.0%	0	0.0%	-	0.0%
71	One-time State Funding	-	0.0%	-	0.0%	-\$1,421,344	-100.0%	-\$1,421,344	-100.0%
72	One-time Expenditures	\$530,000	-100.0%	-	0.0%	\$1,310,000	-100.0%	\$1,840,000	-100.0%
73	STRS/PERS Set Aside for Rate Increases	\$0	0.0%	361,025	100.0%	\$0	0.0%	361,025	0.0%
74	District Office STRS/PERS Increase	-	0.0%	75,544	100.0%	-	0.0%	75,544	0.0%
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution	-	0.0%	-	0.0%	(20,000)	6.3%	(20,000)	6.3%
76	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation	-	0.0%	-	0.0%	(50,000)	13.9%	(50,000)	13.9%
77	Annual Increase/(Decrease) to Fund Balance	\$2,297,102	547.1%	\$985	-0.1%	-\$181,344	13.8%	\$2,116,743	-134.9%
78	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$419,844	13.4%	-\$676,117	63.4%	-\$1,313,328	-9.0%	-\$1,569,602	-9.4%
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$2,716,946	76.6%	-\$675,132	38.8%	-\$1,494,672	-11.2%	\$547,141	3.6%
								(0)	-1.2%
80	Unrestricted Fund Balance							547,141	3.6%