

Meeting of the San Bernardino Community College District Board of Trustees
August 30, 2018 - 12:00 p.m.
Study Session (Final Budget Review) Agenda
Location: SBCCD Board Room, 114 S. Del Rosa Dr., San Bernardino CA 92408

1. CALL TO ORDER – PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENTS ON AGENDA ITEMS

The San Bernardino Community College Board of Trustees offers an opportunity for the public to address the Board on any agenda item prior to or during the Board's consideration of that item. Matters not appearing on the agenda will be heard after the board has heard all action agenda items. Comments must be limited to five (5) minutes per speaker and twenty (20) minutes per topic if there is more than one speaker. At the conclusion of public comment, the Board may ask staff to review a matter or may ask that a matter be put on a future agenda. As a matter of law, members of the Board may not discuss or take action on matters raised during public comment unless the matters are properly noticed for discussion or action in Open Session.

Anyone who requires a disability-related modification or accommodation in order to participate in the public meeting should contact the Chancellor's Office at (909) 382-4091 as far in advance of the Board meeting as possible.

If you wish to address the Board, please fill out a public comment form and give it to the secretary PRIOR to the start of the meeting.

3. CONSIDERATION OF APPROVAL TO ADOPT A RESOLUTION TO APPLY FOR FISCAL ACCOUNTABILITY (p2)

4. PRESENTATION – FINAL BUDGET REVIEW (p5)
Jose Torres, Executive Vice Chancellor

5. PUBLIC COMMENTS ON NON-AGENDA ITEMS

6. ADJOURN

The next meeting of the Board: Study Session (Student Success Scorecard),
12pm, September 6, 2018

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: David James, Director, Internal Audit & Advisory Services
DATE: August 30, 2018
SUBJECT: Consideration of Approval to Adopt a Resolution to Apply for Fiscal Accountability

RECOMMENDATION

It is recommended that the Board of Trustees adopt a resolution to apply for fiscal accountability.

OVERVIEW

Education Code §85266 authorizes the governing board of a community college district to apply for fiscal accountability. In order to obtain the approval of the County Superintendent of Schools and County Auditor for fiscally accountable status, the governing Board of the District files an application with the County Superintendent of Schools and County Auditor. Upon receipt of the application from the District, the County Superintendent causes an audit of the District's management and accounting controls by a certified public accountant approved by the County Superintendent, who will report any findings and recommendations to the County Superintendent and to the District.

The County Superintendent and County Auditor will review the District's application and report of financial management and controls and may approve the application if they find the management and accounting controls of the District to be adequate.

If the County approves the District's application for fiscal accountability status, the issuance of Accounts Payable warrants by the District will be effective at the beginning of the fiscal year, provided approval occurs prior to March 1, 2019.

On February 22, 2018, the Board approved resolutions for the District to apply for fiscal independence and appoint a District Disbursing Officer. The Board of Governors grants fiscal independence, based largely on recommendation from the District's County office and results of an independent certified public accountant survey of the District's accounting controls.

ANALYSIS

For the District to achieve fiscal accountable status is a step towards the District's ultimate goal of fiscal independence. Achieving fiscal independence would allow the District to implement its new integrated management information system without the need for extensive and cumbersome interface with County finance and payroll systems. It would also maximize the colleges' ability to obtain accurate and timely information, monitor their budgets, analyze current financial data, and ensure sound financial decision-making.

If granted by the Board of Governors, fiscal independence would require the District to assume the majority of responsibilities previously performed by the County for fiscal, budget, human resources/payroll, and financial management systems processing. In addition, the District would take on oversight of the internal audit function for the issuance of payroll and commercial warrants. The County would retain high-level oversight of the District.

The anticipated timeline to achieve fiscal accountability and fiscal independence is as follows:

August 2018	<ul style="list-style-type: none"> ▪ Present resolution and application for fiscal accountability. ▪ File resolution and application for fiscal accountability with the County.
September 2018	Audit services contract for the performance of the required fiscal accountability audit.
October 2018	Undergo fiscal accountability audit.
December 2018	The County to approve the application for fiscal accountability.
February 2019	<ul style="list-style-type: none"> ▪ Present new resolution and application for fiscal independence. ▪ File resolution and application for fiscal independence with the County.
July 1, 2019	Effective date on which the District may issue Accounts Payable warrants if fiscal accountability is granted.
July 2019	Audit services contract for the performance of the required fiscal independence audit.
October 2019	Undergo fiscal independence audit.
December 2019	The County to approve the application for fiscal independence.
January 2020	The Board of Governors to decide whether to grant fiscal independence.
July 1, 2020	Effective date on which the District may issue payroll warrants if fiscal independence is granted.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

Fiscal accountability will be included in the fiscal year 2018-2019 budget.

RESOLUTION OF THE BOARD OF TRUSTEES OF
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPLY FOR FISCAL ACCOUNTABILITY PURSUANT TO EDUCATION CODE SECTION 85266

[v.8.22.2018.p.1|2]

ON MOTION of Member _____, seconded by Member _____, the following resolution is hereby adopted:

WHEREAS Education Code section 85266 authorizes the Board of Trustees of a community college district to apply for fiscal accountability and;

WHEREAS the Board of Trustees of San Bernardino Community College District is satisfied that the District can meet the provisions of section 85266 and desires to become fiscally accountable.

THEREFORE, BE IT RESOLVED that the Board of Trustees hereby adopts this resolution for fiscal accountability, pursuant to Education Code Section 85266.

BE IT FURTHER RESOLVED that the Board of Trustees directs that this resolution be submitted to the office of the County Superintendent of Schools to request fiscal accountability status.

BE IT FURTHER RESOLVED that the Board of Trustees understands the District is to pay all costs pertaining to the audit of accounting controls arranged by the office of the County Superintendent of Schools and that the Board of Trustees agrees to provide all data and assistance as required by the County Superintendent of Schools during the course of the audit.

BE IT FURTHER RESOLVED, that if fiscal accountability is approved, the Board of Trustees assumes complete responsibility for the legality of, proper accounting of, and compliance with budgetary restrictions of Accounts Payable warrants issued by the District; and that the Board of Trustees is to provide for the independence of the Disbursing Officer, to include access to legal counsel; and that the Board is still required to file timely and accurate reports with County officers; and that charges may be required for services provided to the District by County officers; and that the Board is required to pay all penalties and/or assessments resulting from late or inaccurate reporting.

RESOLUTION OF THE BOARD OF TRUSTEES OF
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPLY FOR FISCAL ACCOUNTABILITY PURSUANT TO EDUCATION CODE SECTION 85266

[v.8.22.2018.p.2|2]

PASSED and **ADOPTED** this 30th day of August, 2018 by the following vote:

AYES: _____
NOES: _____
ABSTENTIONS: _____
ABSENT: _____

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Bruce Baron, Secretary of the governing board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this _____ day of _____,
20_____.

_____ Secretary of the Governing Board

Joseph Williams, President, Board of Trustees
San Bernardino Community College District

Date

Bruce Baron, Chancellor
San Bernardino Community College District

Date

Jose Torres, Executive Vice Chancellor
San Bernardino Community College District

Date

David James, Director, Internal Audit & Advisory Services
San Bernardino Community College District

Date

**San Bernardino Community College District
Proposed New Funding Formula
Analysis by Funding Element**

Funding Element	Rate	Quantity	Amount	
Base Component (70%)				
Basic Allocation	\$ 8,484,068.15		\$ 8,484,068	
Credit FTES (3-year average)	\$ 3,727.00	14,623.73	\$ 54,502,654	
Non-Credit FTES	\$ 3,347.49	186.70	\$ 624,977	
CDCP Non-Credit FTES	\$ 5,456.67	34.33	\$ 187,328	
Special Admit Credit FTES	\$ 5,456.67	117.70	\$ 642,250	
Inmates in Correctional Facilities FTES (Credit)	\$ 5,456.67	-	\$ -	
Inmates in Correctional Facilities FTES (Non-Credit)	\$ 3,347.49	-	\$ -	
Total Base Component		14,962	\$ 64,441,277	
Supplemental Component (20%)				
Pell Grant	\$ 919.00	6,126	\$ 5,629,794	
AB 540	\$ 919.00	959	\$ 881,321	
Promise Grant (BOG)	\$ 919.00	16,826	\$ 15,463,094	
Total Supplemental Component		23,911	\$ 21,974,209	
Student Success Incentive Component (10%)				
				Points
Success Metrics (All Students)				
Associate Degrees	\$ 1,320.00	1,536	\$ 2,027,520	3.00
Associate Degrees for Transfer	\$ 1,760.00	527	\$ 927,520	4.00
Credit Certificates	\$ 880.00	580	\$ 510,400	2.00
Nine or More CTE Units	\$ 440.00	2,274	\$ 1,000,560	1.00
Transfer	\$ 660.00	1,682	\$ 1,110,120	1.50
Transfer Level Math and English	\$ 880.00	169	\$ 148,720	2.00
Regional Living Wage	\$ 440.00	2,619	\$ 1,152,360	1.00
Total Success Metrics (All Students)		9,387	\$ 6,877,200	
Success Metrics (Equity Bonus - Pell Grant)				
Associate Degrees	\$ 499.50	929	\$ 464,036	3.00
Associate Degrees for Transfer	\$ 666.00	330	\$ 219,780	4.00
Credit Certificates	\$ 333.00	319	\$ 106,227	2.00
Nine or More CTE Units	\$ 166.50	1,160	\$ 193,140	1.00
Transfer	\$ 249.75	792	\$ 197,802	1.50
Transfer Level Math and English	\$ 333.00	59	\$ 19,647	2.00
Regional Living Wage	\$ 166.50	793	\$ 132,035	1.00
Total Success Metrics (Equity Bonus - Pell Grant)		4,382	\$ 1,332,666	
Success Metrics (Equity Bonus - Promise Grant)				
Associate Degrees	\$ 333.00	1,289	\$ 429,237	4.50
Associate Degrees for Transfer	\$ 444.00	450	\$ 199,800	6.00
Credit Certificates	\$ 222.00	477	\$ 105,894	3.00
Nine or More CTE Units	\$ 111.00	1,783	\$ 197,913	1.50
Transfer	\$ 166.50	1,220	\$ 203,130	2.25
Transfer Level Math and English	\$ 222.00	103	\$ 22,866	3.00
Regional Living Wage	\$ 111.00	1,607	\$ 178,377	1.50
Total Success Metrics (Equity Bonus - Promise Grant)		6,929	\$ 1,337,217	
Total Student Success Incentive Component		20,698	\$ 9,547,083	
Grand Total			\$ 95,962,569	
2017/2018 General Apportionment at P1 (Hold Harmless Amount)			\$ 88,844,996	
Increase / (Decrease) w Proposed New Funding Formula Implementation			\$ 7,117,573	
Year to Year % Change			8.01%	

	A	B	C	D	E	F
1	2018 - 19 FUNDING FORMULA DATA SHEET					
2	Metric	Definition	Reference	Data Source	Chancellor's Office Receipt of Data	Simulation Notes
3	Base Allocation					
4	Credit Full-Time Equivalent Students (FTES)	Three-year rolling average of funded FTES. Specifically, average equal to the sum of the annually funded credit FTES from the current year, the prior year, and the year prior to the prior year, all divided by three. Credit FTES for these purposes excludes FTES of special admit students and inmates in correctional facilities.	Education Code section (ECS) 84750.4(2)(A)	Chancellor's Office Apportionment Attendance Report (CCFS-320).	January, April, and July annually.	Simulation uses the three-year average of 2016-17 actual credit FTES, 2017-18 P2 credit FTES, and a proxy for 2018-19 credit FTES. (2018-19 credit FTES replicates the P2 2017-18 actual FTES). For 2018-19, noncredit FTES, including CDCP FTES, is assumed to be the same as the FTES reported for 2017-18 at P2. For 2018-19, growth is assumed to be the same amount as growth in 2017-18. This total is then reduced by the special admit students FTES and inmates in correctional facilities FTES.
5	Basic Allocation	Number of colleges and comprehensive centers in the community college district (with funding consistent with the basic allocation formula established by the Board of Governors as of the 2015-16 fiscal year).	ECS 84750.4(d)(1)(A)	Chancellor's Office apportionment reports.	January, April, and July annually.	Simulation uses the number of colleges and centers funded as of the 2017-18 second principal apportionment, adjusted by the COLA appropriated in 2017-18 (1.56 percent), the base increase appropriated in 2017-18 (2.9 percent), and the COLA budgeted in 2018-19 (2.71 percent).
6	Special Admit Students FTES	Funded FTES generated by students who meet the requirements of ECS 76002, 76003, and 76004	ECS 84750.4(d)(3)	Chancellor's Office Management Information Systems Data Mart.	August annually.	Simulation assumes, in 2018-19, the same FTES as reported for 2016-17.
7	Inmates in Correctional Facilities FTES	Funded FTES generated by students who meet the requirements of ECS 84810.5(a).	ECS 84750.4(d)(3)	Chancellor's Office Management Information Systems Data Mart.	August annually.	Simulation assumes, in 2018-19, the same FTES as reported for 2016-17. Data is labeled "incarcerated" FTES in Data Mart.
8	Supplemental Allocation					
9	Pell Grant Recipients	Headcount of all students in the prior year who were recipients of financial aid under the Federal Pell Grant program.	ECS 84750.4(e)(2)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Simulation assumes, in 2018-19, the same unduplicated count of Pell Grant recipients in a district as reported for 2016-17.
10	AB 540 Students	Headcount of all students in the prior year who were granted an exemption from nonresident tuition pursuant to ECS 68130.5.	ECS 84750.4(e)(3)	Chancellor's Office Apportionment Attendance Report (CCFS-320).	July annually.	Simulation assumes, in 2018-19, the same unduplicated count of AB 540 students in a district as reported for 2016-17.
11	California College Promise Grant Recipients	Headcount of all students in the prior year who were received a fee waiver pursuant to Section 76300.	ECS 84750.4(e)(4)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Simulation assumes, in 2018-19, the same unduplicated count of California College Promise Grant recipients in a district as reported for 2016-17.

	A	B	C	D	E	F
2	Metric	Definition	Reference	Data Source	Chancellor's Office Receipt of Data	Simulation Notes
12	Student Success Allocation					
13	Points					
14	Associate Degrees	Count of all Chancellor's Office approved associate degrees granted (excluding associate degrees for transfer granted) based on prior year data.	ECS 84750.4(f)(1)(B)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Simulation assumes, in 2018-19, the same count of all associate degrees granted in a district as reported for 2016-17.
15	Baccalaureate Degrees	Count of all Chancellor's Office approved baccalaureate degrees granted based on prior year data.	ECS 84750.4(f)(1)(B)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Because no data is included in 2016-17, no counts are included in simulation.
16	Associate Degrees for Transfer	Count of all Chancellor's Office approved associate degrees for transfer granted based on prior year data.	ECS 84750.4(f)(1)(C)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Simulation assumes, in 2018-19, the same count of all associate degrees for transfer granted in a district as reported for 2016-17.
17	Credit Certificates	Count of all Chancellor's Office approved approved credit certificates requiring 16 or more units granted based on prior year data.	ECS 84750.4(f)(1)(D)	Chancellor's Office Management Information Systems Data Mart.	October annually.	Simulation assumes, in 2018-19, the same count of all associate degrees granted in a district as reported for 2016-17. Simulation uses existing data about the number of certificates 18 units or greater granted. The Board of Governors approved regulations at the July 16 meeting changing the minimum number of units for a high-unit certificate to 16 units.
18	Completion of Transfer-Level Mathematics and English	Count of all first-time students who successfully completes both transfer-level mathematics and English courses within the same district within the first academic year (summer, fall, and spring) of enrollment based on prior year data.	ECS 84750.4(f)(1)(E)	Chancellor's Office Management Information Systems special data run.	August annually.	Simulation assumes, in 2018-19, the same count in a district as reported for 2016-17.
19	Successful Transfer to Four-Year University	Count of all students who successfully transferred to a four-year university based on prior year data.	ECS 84750.4(f)(1)(F)	Chancellor's Office Management Information Systems special data run.	November annually.	Simulation assumes, in 2018-19, the same count in a district as reported for 2016-17. For this simulation, the measure considers the number of students with at least 12 credits who were enrolled in 2015-16, were not found enrolled in 2016-17, and were enrolled at any four-year university in 2016-17.

	A	B	C	D	E	F
2	Metric	Definition	Reference	Data Source	Chancellor's Office Receipt of Data	Simulation Notes
20	Completion of Nine CTE Units	Count of all students who successfully completed nine or more career technical education (CTE) units within the same district based on prior year data. CTE courses are SAM A, B, C courses or all courses with a CTE TOP Code.	ECS 84750.4(f)(1)(G)	Chancellor's Office Management Information Systems special data run.	August annually.	Simulation assumes, in 2018-19, the same count in a district as reported for 2016-17.
21	Regional Living Wage	Count of all students who obtained a regional living wage within one year of community college completion based on prior year data.	ECS 84750.4(f)(1)(H)	Chancellor's Office Management Information Systems special data run.	August annually.	Simulation assumes, in 2018-19, the same count in a district as reported for 2016-17. For this simulation, the measure considers the number of non-transfer students who were enrolled in 2015-16, exited, and had earnings at or above the living wage for the primary county within district boundaries for one adult in 2016-17. The measure uses the Insight Center for Community Economic Development Self-Sufficiency Tool.
22	Equity Component					
23	Pell Grant Recipients	Outcomes for all students who received a fee waiver pursuant to Section 76300.	ECS 84750.4(f)(2)(B)	Chancellor's Office Management Information Systems special data run.	October annually.	Measure includes all students who ever received a Pell Grant at any district. Calculation uses systemwide data. Chancellor's Office data is available from 1992 to present.
24	California College Promise Grant Recipients	Outcomes for all students who received financial aid under the Federal Pell Grant program.	ECS 84750.4(f)(2)(C)	Chancellor's Office Management Information Systems special data run.	October annually.	Measure includes all students who ever received a California College Promise Grant (or, previously, a Board of Governors fee waiver) at any district. Calculation uses systemwide data. Chancellor's Office data is available from 1992 to present.

**Unrestricted General Fund
Multi-Year Forecast**

San Bernardino CCD

Final

Multi Year Forecast		2017-18 Estimated Actuals			
		SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue					
1	Base Allocation Revenue (Medium and Small Colleges)	\$4,257,907	\$3,649,633		\$7,907,540
2	Credit FTES Percent	69.99%	30.01%		100.00%
3	District Funded Credit FTES	10,621.00	4,555.00		15,176.00
4	State Funded Rate Credit FTES				\$5,150.93
5	Total Credit FTES Funding	\$54,708,028	\$23,462,486		\$78,170,514
6	District Funded Enhanced Non-Credit FTES	57.00	30.00		87.00
7	State Funded Rate Enhanced Non-Credit FTES				\$5,150.93
8	Total Enhanced Non-Credit FTES Funding	\$293,603	\$154,528		\$448,131
9	Total District Noncredit FTES				0.00
10	District Funded Non-Credit FTES	186.00	0.00		186.00
11	State Funded Rate Non-Credit FTES				\$3,097.40
12	Total Non-Credit FTES Funding	\$576,116	\$0		\$576,116
13	Total District FTES	10,864.00	4,585.00		15,449.00
14	Total Base Component (Base Allocation)				
15	Supplemental Component (Pell, AB 540, Promise Grant)				
16	Supplemental Component Rate				
17	Total Supplemental Component				
18	Student Success Incentive Component				
20	Total Student Success Incentive Component				
21	Total State Base Revenue	59,835,654	27,266,647	\$0	\$87,102,301
23	Revenue Shortfall Percent				0.00%
24	Revenue Shortfall Amount			\$0	\$0
25	Adjusted State Base Revenue (line 14 - line 16)	\$59,835,654	\$27,266,647	\$0	\$87,102,301
Section B - Adjustments for Reconciliations					
31	Proposed Base Allocation Increase	\$1,765,927	\$745,285		\$2,511,212
32	Total State Revenue (add lines 17 - 23)	\$61,601,581	\$28,011,932	\$0	\$89,613,513
33	Change From Prev. Year State Base Revenue				
Section C - Other Revenue					
34	District Part-time Faculty Funding	\$277,900	\$119,920	\$0	\$397,820
35	District Full-time Faculty Funding	\$0	\$0	\$0	\$0
36	District Lottery Funding	\$1,549,936	\$668,826	\$0	\$2,218,762
37	District Interest Income	\$247,893	\$107,153	\$0	\$355,046
38	Other Campus Revenue per Campus Projections	\$874,861	\$275,076	\$0	\$1,149,937
39	STRS/PERS Trust Interest Revenue			\$0	\$0
40	Unfunded FTES Funding Support	\$0	\$0	\$0	\$0
41	Other Revenue	\$254,505	\$211,975	\$0	\$466,480
42	Total District Revenue (add lines 24, 26-33)	\$64,806,677	\$29,394,882	\$0	\$94,201,558
Section D - Shared Costs					
43	Total College Actual Credit FTES	10,864.00	4,585.00		15,449.00
44	Percent of Costs	70.32%	29.68%		100.0%
45	Support Services Operations	-\$10,749,044	-\$4,536,484	\$15,285,529	\$0
46	Property & Liability Insurance	-\$386,769	-\$163,231	\$550,000	\$0
Section E - Individual Site Budgets					
53	Total Site Budget Allocation	\$53,670,863	\$24,695,166	\$15,835,529	\$94,201,558
54	1000 - Academic Salaries	\$25,928,099	\$12,074,265	\$626,260	\$38,628,623
55	2000 - Classified Salaries	\$9,064,471	\$5,572,233	\$7,865,399	\$22,502,103
56	3000 - Benefits	\$10,535,271	\$5,426,576	\$3,489,644	\$19,451,492
57	4000 - Supplies	\$496,207	\$183,970	\$112,067	\$792,245
58	5000 - Other Expenses and Services	\$4,611,302	\$1,418,018	\$2,846,281	\$8,875,601
59	6000 - Capital Outlay	\$640,621	\$56,548	\$320,877	\$1,018,046
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)	\$0	\$24,394	\$575,000	\$599,394
62	Site Budgeted / Projected Actual Expenditures	\$51,275,971	\$24,756,004	\$15,835,529	\$91,867,504
63	Percentages of Budget by Site				
65	Excess/(Deficit)	\$2,394,892	-\$60,838	\$0	\$2,334,054
Section F - One-Time Adjustments & Fund Balance					
66	One-time Exp. (Salaries adjustment of 1.5%)	\$521,419	\$223,253	-\$744,672	\$0
67	FCC Legal Fees Reimbursement				\$0
73	One-time Exp. (Adjust. to Fund Balance) - EDCT			-\$410,000	-\$410,000
74	Annual Increase/(Decrease) to Fund Balance	\$2,916,311	\$162,415	-\$1,154,672	\$1,924,054
75	Prior Year Audit Adjustments to Fund Balance				
76	Site Fund Balance July 1, Year Beginning	\$9,748,215	-\$1,861,585	\$14,717,374	\$22,604,004
77	Site Fund Balance June 30, Year Ending	\$12,664,526	-\$1,699,170	\$13,562,702	\$24,528,058
					26.58%
78	Unrestricted Fund Balance				\$24,528,058

Multi Year Forecast	2018-19 Proposed Budget			
	SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue				
1	Base Allocation Revenue (Medium and Small Colleges)			\$8,484,068
2	Credit FTES Percent			69.95% 30.05%
3	District Funded Credit FTES			10,229.73 4,394.00 14,623.73
4	State Funded Rate Credit FTES			\$3,727.00
5	Total Credit FTES Funding			\$54,502,642
6	District Funded Enhanced Non-Credit FTES			106.34 45.69 152.03
7	State Funded Rate Enhanced Non-Credit FTES			\$5,456.67
8	Total Enhanced Non-Credit FTES Funding			\$829,578
9	Total District Noncredit FTES			0.00
10	District Funded Non-Credit FTES			130.60 56.10 186.70
11	State Funded Rate Non-Credit FTES			\$3,347.49
12	Total Non-Credit FTES Funding			\$624,976
13	Total District FTES			10,466.67 4,495.79 14,962.46
14	Total Base Component (Base Allocation)			
15	Supplemental Component (Pell, AB 540, Promise Grant)			16,726.00 7,185.00 23,911.00
16	Supplemental Component Rate			\$919
17	Total Supplemental Component			\$21,974,209
18	Student Success Incentive Component			20,698.00
20	Total Student Success Incentive Component			\$9,547,083
21	Total State Base Revenue			\$95,962,556
23	Revenue Shortfall Percent			0.35%
24	Revenue Shortfall Amount			-\$337,246
25	Adjusted State Base Revenue (line 14 - line 16)			\$95,625,310
Section B - Adjustments for Reconciliations				
31	Proposed Base Allocation Increase			\$0
32	Total State Revenue (add lines 17 - 23)			\$95,625,310
33	Change From Prev. Year State Base Revenue			\$8,523,009
Section C - Other Revenue				
34	District Part-time Faculty Funding			\$278,287 \$119,533 \$397,820
35	District Full-time Faculty Funding			\$0 \$0 \$0
36	District Lottery Funding			\$1,637,777 \$703,478 \$2,341,255
37	District Interest Income			\$208,479 \$89,548 \$298,027
38	Other Campus Revenue per Campus Projections			\$804,415 \$345,522 \$1,149,937
39	STRS/PERS Trust Interest Revenue			\$0 \$0 \$0
40	Unfunded FTES Funding Support			\$0 \$0 \$0
41	Other Revenue			\$314,541 \$135,106 \$449,647
42	Total District Revenue (add lines 24, 26-33)			\$0 \$100,261,996
Section D - Shared Costs				
43	Total College Actual Credit FTES			10,466.67 4,495.79 14,962.46
44	Percent of Costs			69.95% 30.05% 100.0%
45	Support Services Operations			-\$12,991,646 -\$5,580,353 \$18,571,999 \$0
46	Property & Liability Insurance			-\$384,741 -\$165,259 \$550,000 \$0
Section E - Individual Site Budgets				
53	Total Site Budget Allocation			-\$13,376,387 -\$5,745,612 \$19,121,999 \$100,261,996
54	1000 - Academic Salaries			\$28,321,011 \$13,139,547 \$614,672 \$42,075,230
55	2000 - Classified Salaries			\$10,621,426 \$6,250,917 \$8,854,395 \$25,726,738
56	3000 - Benefits			\$12,188,526 \$6,318,632 \$4,328,589 \$22,835,747
57	4000 - Supplies			\$809,338 \$253,132 \$316,225 \$1,378,695
58	5000 - Other Expenses and Services			\$6,186,962 \$2,139,127 \$4,083,745 \$12,409,834
59	6000 - Capital Outlay			\$563,839 \$46,746 \$154,373 \$764,958
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)			\$5,716 \$20,340 \$770,000 \$796,056
62	Site Budgeted / Projected Actual Expenditures			\$58,696,818 \$28,168,441 \$19,121,999 \$105,987,258
63	Percentages of Budget by Site			55.38% 26.58% 18.04%
65	Excess/(Deficit)			-\$5,725,262
Section F - One-Time Adjustments & Fund Balance				
66	One-time Exp. (Salaries adjustment of 1.5%)			\$0
67	FCC Legal Fees Reimbursement			\$2,000,000
73	One-time Exp. (Adjust. to Fund Balance) - EDCT			\$0
74	Annual Increase/(Decrease) to Fund Balance			-\$3,725,262
75	Prior Year Audit Adjustments to Fund Balance			
76	Site Fund Balance July 1, Year Beginning			\$24,528,058
77	Site Fund Balance June 30, Year Ending			\$20,802,796
				19.63%
78	Unrestricted Fund Balance			\$20,802,796

**Unrestricted General Fund
Multi-Year Forecast**

San Bernardino CCD

Final

Multi Year Forecast		2019-20 Forecast			
		SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue					
1	Base Allocation Revenue (Medium and Small Colleges)				\$ 8,654,598
2	Credit FTES Percent	70.06%	29.94%		
3	District Funded Credit FTES	10,434.00	4,460.00		14,894.00
4	State Funded Rate Credit FTES				\$3,387.00
5	Total Credit FTES Funding				\$50,445,978
6	District Funded Enhanced Non-Credit FTES	106.34	45.69		152.03
7	State Funded Rate Enhanced Non-Credit FTES				\$5,511.24
8	Total Enhanced Non-Credit FTES Funding				\$837,873
9	Total District Noncredit FTES				0.00
10	District Funded Non-Credit FTES	130.60	56.10		186.70
11	State Funded Rate Non-Credit FTES				\$3,380.96
12	Total Non-Credit FTES Funding				\$631,226
13	Total District FTES	10,670.94	4,561.79		15,232.73
14	Total Base Component (Base Allocation)				
15	Supplemental Component (Pell, AB 540, Promise Grant)	16,893.26	7,256.85		24,150.11
16	Supplemental Component Rate				\$919
17	Total Supplemental Component				\$22,193,951
18	Student Success Incentive Component				20,698.00
20	Total Student Success Incentive Component				\$14,416,095
21	Total State Base Revenue				\$97,179,722
23	Revenue Shortfall Percent				0.50%
24	Revenue Shortfall Amount				-\$485,899
25	Adjusted State Base Revenue (line 14 - line 16)				\$96,693,823
Section B - Adjustments for Reconciliations					
31	Proposed Base Allocation Increase				\$0
32	Total State Revenue (add lines 17 - 23)				\$96,693,823
33	Change From Prev. Year State Base Revenue				\$1,068,513
Section C - Other Revenue					
34	District Part-time Faculty Funding	\$278,693	\$119,127		\$397,820
35	District Full-time Faculty Funding	\$0	\$0		\$0
36	District Lottery Funding	\$1,640,167	\$701,088		\$2,341,255
37	District Interest Income	\$208,783	\$89,244		\$298,027
38	Other Campus Revenue per Campus Projections	\$805,589	\$344,348		\$1,149,937
39	STRS/PERS Trust Interest Revenue	\$0	\$0		\$0
40	Unfunded FTES Funding Support	\$0	\$0		\$0
41	Other Revenue	\$315,000	\$134,647		\$449,647
42	Total District Revenue (add lines 24, 26-33)			\$0	\$101,330,509
Section D - Shared Costs					
43	Total College Actual Credit FTES	10,670.94	4,561.79		15,232.73
44	Percent of Costs	70.05%	29.95%		100.0%
45	Support Services Operations	-\$13,085,049	-\$5,593,813	\$18,678,862	\$0
46	Property & Liability Insurance	-\$385,290	-\$164,710	\$550,000	\$0
Section E - Individual Site Budgets					
53	Total Site Budget Allocation	-\$13,470,338	-\$5,758,523	\$19,228,862	\$101,330,509
54	1000 - Academic Salaries	\$28,431,255	\$13,191,512	\$614,672	\$42,237,439
55	2000 - Classified Salaries	\$10,698,968	\$6,300,751	\$8,912,908	\$25,912,627
56	3000 - Benefits	\$12,322,385	\$6,365,647	\$4,376,939	\$23,064,971
57	4000 - Supplies	\$809,338	\$253,132	\$316,225	\$1,378,695
58	5000 - Other Expenses and Services	\$5,688,664	\$2,139,127	\$4,083,745	\$11,911,536
59	6000 - Capital Outlay	\$563,839	\$46,746	\$154,373	\$764,958
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)	\$0	\$0	\$770,000	\$770,000
62	Site Budgeted / Projected Actual Expenditures	\$58,514,449	\$28,296,915	\$19,228,862	\$106,040,225
63	Percentages of Budget by Site	55.18%	26.69%	18.13%	
65	Excess/(Deficit)				-\$4,709,716
Section F - One-Time Adjustments & Fund Balance					
66	One-time Exp. (Salaries adjustment of 1.5%)				\$0
67	FCC Legal Fees Reimbursement				\$0
73	One-time Exp. (Adjust. to Fund Balance) - EDCT				\$0
74	Annual Increase/(Decrease) to Fund Balance				-\$4,709,716
75	Prior Year Audit Adjustments to Fund Balance				
76	Site Fund Balance July 1, Year Beginning				\$20,802,796
77	Site Fund Balance June 30, Year Ending				\$16,093,080
					15.18%
78	Unrestricted Fund Balance				\$16,093,080

Multi Year Forecast		2020-21 Forecast			
		SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue					
1	Base Allocation Revenue (Medium and Small Colleges)				\$ 8,828,555
2	Credit FTES Percent	70.16%	29.84%		
3	District Funded Credit FTES	10,643.00	4,527.00		15,170.00
4	State Funded Rate Credit FTES				\$3,046.00
5	Total Credit FTES Funding				\$46,207,820
6	District Funded Enhanced Non-Credit FTES	106.34	45.69		152.03
7	State Funded Rate Enhanced Non-Credit FTES				\$5,566.35
8	Total Enhanced Non-Credit FTES Funding				\$846,252
9	Total District Noncredit FTES				0.00
10	District Funded Non-Credit FTES	130.60	56.10		186.70
11	State Funded Rate Non-Credit FTES				\$3,414.77
12	Total Non-Credit FTES Funding				\$637,538
13	Total District FTES	10,879.94	4,628.79		15,508.73
14	Total Base Component (Base Allocation)				
15	Supplemental Component (Pell, AB 540, Promise Grant)	17,062.19	7,329.42		24,391.61
16	Supplemental Component Rate				\$919
17	Total Supplemental Component				\$22,415,891
18	Student Success Incentive Component				20,698.00
20	Total Student Success Incentive Component				\$19,173,407
21	Total State Base Revenue				\$98,109,463
23	Revenue Shortfall Percent				0.50%
24	Revenue Shortfall Amount				-\$490,547
25	Adjusted State Base Revenue (line 14 - line 16)				\$97,618,916
Section B - Adjustments for Reconciliations					
31	Proposed Base Allocation Increase				\$0
32	Total State Revenue (add lines 17 - 23)				\$97,618,916
33	Change From Prev. Year State Base Revenue				\$925,093
Section C - Other Revenue					
34	District Part-time Faculty Funding	\$279,103	\$118,717		\$397,820
35	District Full-time Faculty Funding	\$0	\$0		\$0
36	District Lottery Funding	\$1,642,583	\$698,672		\$2,341,255
37	District Interest Income	\$209,091	\$88,937		\$298,027
38	Other Campus Revenue per Campus Projections	\$806,775	\$343,162		\$1,149,937
39	STRS/PERS Trust Interest Revenue	\$876,978	\$373,022		\$1,250,000
40	Unfunded FTES Funding Support	\$0	\$0		\$0
41	Other Revenue	\$315,464	\$134,183		\$449,647
42	Total District Revenue (add lines 24, 26-33)			\$0	\$103,505,602
Section D - Shared Costs					
43	Total College Actual Credit FTES	10,879.94	4,628.79		15,508.73
44	Percent of Costs	70.15%	29.85%		100.0%
45	Support Services Operations	-\$13,179,725	-\$5,607,216	\$18,786,941	\$0
46	Property & Liability Insurance	-\$385,845	-\$164,155	\$550,000	\$0
Section E - Individual Site Budgets					
53	Total Site Budget Allocation	-\$13,565,570	-\$5,771,371	\$19,336,941	\$103,505,602
54	1000 - Academic Salaries	\$28,542,326	\$13,243,866	\$614,672	\$42,400,864
55	2000 - Classified Salaries	\$10,777,092	\$6,350,959	\$8,971,859	\$26,099,910
56	3000 - Benefits	\$12,458,425	\$6,413,327	\$4,426,067	\$23,297,819
57	4000 - Supplies	\$809,338	\$253,132	\$316,225	\$1,378,695
58	5000 - Other Expenses and Services	\$5,688,664	\$2,139,127	\$4,083,745	\$11,911,536
59	6000 - Capital Outlay	\$563,839	\$46,746	\$154,373	\$764,958
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)	\$0	\$0	\$770,000	\$770,000
62	Site Budgeted / Projected Actual Expenditures	\$58,839,684	\$28,447,157	\$19,336,941	\$106,623,782
63	Percentages of Budget by Site	55.18%	26.68%	18.14%	
65	Excess/(Deficit)				-\$3,118,180
Section F - One-Time Adjustments & Fund Balance					
66	One-time Exp. (Salaries adjustment of 1.5%)				\$0
67	FCC Legal Fees Reimbursement				\$0
73	One-time Exp. (Adjust. to Fund Balance) - EDCT				\$0
74	Annual Increase/(Decrease) to Fund Balance				-\$3,118,180
75	Prior Year Audit Adjustments to Fund Balance				
76	Site Fund Balance July 1, Year Beginning				\$16,093,080
77	Site Fund Balance June 30, Year Ending				\$12,974,900
					12.17%
78	Unrestricted Fund Balance				\$12,974,900

**Unrestricted General Fund
Multi-Year Forecast**

San Bernardino CCD

Final

Multi Year Forecast		2021-22 Forecast			
		SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue					
1	Base Allocation Revenue (Medium and Small Colleges)				\$9,006,009
2	Credit FTES Percent	70.26%	29.74%		
3	District Funded Credit FTES	10,856.00	4,595.00		15,451.00
4	State Funded Rate Credit FTES				\$3,076.46
5	Total Credit FTES Funding				\$47,534,383
6	District Funded Enhanced Non-Credit FTES	106.34	45.69		\$152
7	State Funded Rate Enhanced Non-Credit FTES				\$5,622.01
8	Total Enhanced Non-Credit FTES Funding				\$854,715
9	Total District Noncredit FTES				0.00
10	District Funded Non-Credit FTES	130.60	56.10		186.70
11	State Funded Rate Non-Credit FTES				\$3,448.92
12	Total Non-Credit FTES Funding				\$643,914
13	Total District FTES	11,092.94	4,696.79		15,789.73
14	Total Base Component (Base Allocation)				
15	Supplemental Component (Pell, AB 540, Promise Grant)	17,232.81	7,402.71		24,635.53
16	Supplemental Component Rate				\$919
17	Total Supplemental Component				\$22,640,050
18	Student Success Incentive Component				20,698.00
20	Total Student Success Incentive Component				\$19,365,141
21	Total State Base Revenue				\$100,044,211
23	Revenue Shortfall Percent				0.50%
24	Revenue Shortfall Amount				-\$500,221
25	Adjusted State Base Revenue (line 14 - line 16)				\$99,543,990
Section B - Adjustments for Reconciliations					
31	Proposed Base Allocation Increase				\$0
32	Total State Revenue (add lines 17 - 23)				\$99,543,990
33	Change From Prev. Year State Base Revenue				\$1,925,075
Section C - Other Revenue					
34	District Part-time Faculty Funding	\$279,512	\$118,308		\$397,820
35	District Full-time Faculty Funding	\$0	\$0		\$0
36	District Lottery Funding	\$1,644,985	\$696,270		\$2,341,255
37	District Interest Income	\$209,396	\$88,631		\$298,027
38	Other Campus Revenue per Campus Projections	\$807,955	\$341,982		\$1,149,937
39	STRS/PERS Trust Interest Revenue	\$878,260	\$371,740		\$1,250,000
40	Unfunded FTES Funding Support	\$0	\$0		\$0
41	Other Revenue	\$315,926	\$133,721		\$449,647
42	Total District Revenue (add lines 24, 26-33)			\$0	\$105,430,677
Section D - Shared Costs					
43	Total College Actual Credit FTES	11,092.94	4,696.79		15,789.73
44	Percent of Costs	70.25%	29.75%		100.0%
45	Support Services Operations	-\$13,275,403	-\$5,620,853	\$18,896,256	\$0
46	Property & Liability Insurance	-\$386,398	-\$163,602	\$550,000	\$0
Section E - Individual Site Budgets					
53	Total Site Budget Allocation	-\$13,661,801	-\$5,784,455	\$19,446,256	\$105,430,677
54	1000 - Academic Salaries	\$28,654,230	\$13,296,613	\$614,672	\$42,565,515
55	2000 - Classified Salaries	\$10,855,801	\$6,401,544	\$9,031,252	\$26,288,597
56	3000 - Benefits	\$12,596,688	\$6,461,682	\$4,475,988	\$23,534,358
57	4000 - Supplies	\$809,338	\$253,132	\$316,225	\$1,378,695
58	5000 - Other Expenses and Services	\$5,688,664	\$2,139,127	\$4,083,745	\$11,911,536
59	6000 - Capital Outlay	\$563,839	\$46,746	\$154,373	\$764,958
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)	\$0	\$0	\$770,000	\$770,000
62	Site Budgeted / Projected Actual Expenditures	\$59,168,560	\$28,598,843	\$19,446,256	\$107,213,659
63	Percentages of Budget by Site	55.19%	26.67%	18.14%	
65	Excess/(Deficit)				-\$1,782,982
Section F - One-Time Adjustments & Fund Balance					
66	One-time Exp. (Salaries adjustment of 1.5%)				\$0
67	FCC Legal Fees Reimbursement				\$0
73	One-time Exp. (Adjust. to Fund Balance) - EDCT				\$0
74	Annual Increase/(Decrease) to Fund Balance				-\$1,782,982
75	Prior Year Audit Adjustments to Fund Balance				
76	Site Fund Balance July 1, Year Beginning				\$12,974,900
77	Site Fund Balance June 30, Year Ending				\$11,191,919
					10.44%
78	Unrestricted Fund Balance				\$11,191,919

Multi Year Forecast		2022-23 Forecast			
		SBVC	CHC	District Support Services	SBCCD Total
Section A - State Base Revenue					
1	Base Allocation Revenue (Medium and Small Colleges)				\$9,187,030
2	Credit FTES Percent	70.36%	29.64%		
3	District Funded Credit FTES	11,073.00	4,664.00		15,737.00
4	State Funded Rate Credit FTES				\$3,107.22
5	Total Credit FTES Funding				\$48,898,394
6	District Funded Enhanced Non-Credit FTES	106.34	45.69		\$152
7	State Funded Rate Enhanced Non-Credit FTES				\$5,678.23
8	Total Enhanced Non-Credit FTES Funding				\$863,262
9	Total District Noncredit FTES				0.00
10	District Funded Non-Credit FTES	130.60	56.10		186.70
11	State Funded Rate Non-Credit FTES				\$3,483.41
12	Total Non-Credit FTES Funding				\$650,353
13	Total District FTES	11,309.94	4,765.79		16,075.73
14	Total Base Component (Base Allocation)				
15	Supplemental Component (Pell, AB 540, Promise Grant)	17,405.14	7,476.74		24,881.88
16	Supplemental Component Rate				\$919
17	Total Supplemental Component				\$22,866,450
18	Student Success Incentive Component				20,698.00
20	Total Student Success Incentive Component				\$19,558,792
21	Total State Base Revenue				\$102,024,281
23	Revenue Shortfall Percent				0.50%
24	Revenue Shortfall Amount				-\$510,121
25	Adjusted State Base Revenue (line 14 - line 16)				\$101,514,159
Section B - Adjustments for Reconciliations					
31	Proposed Base Allocation Increase				\$0
32	Total State Revenue (add lines 17 - 23)				\$101,514,159
33	Change From Prev. Year State Base Revenue				\$1,970,169
Section C - Other Revenue					
34	District Part-time Faculty Funding	\$279,917	\$117,903		\$397,820
35	District Full-time Faculty Funding	\$0	\$0		\$0
36	District Lottery Funding	\$1,647,373	\$693,882		\$2,341,255
37	District Interest Income	\$209,700	\$88,327		\$298,027
38	Other Campus Revenue per Campus Projections	\$809,128	\$340,809		\$1,149,937
39	STRS/PERS Trust Interest Revenue	\$879,535	\$370,465		\$1,250,000
40	Unfunded FTES Funding Support	\$0	\$0		\$0
41	Other Revenue	\$316,384	\$133,263		\$449,647
42	Total District Revenue (add lines 24, 26-33)			\$0	\$107,400,845
Section D - Shared Costs					
43	Total College Actual Credit FTES	11,309.94	4,765.79		16,075.73
44	Percent of Costs	70.35%	29.65%		100.0%
45	Support Services Operations	-\$13,371,617	-\$5,634,541	\$19,006,157	\$0
46	Property & Liability Insurance	-\$386,948	-\$163,052	\$550,000	\$0
Section E - Individual Site Budgets					
53	Total Site Budget Allocation	-\$13,758,564	-\$5,797,593	\$19,556,157	\$107,400,845
54	1000 - Academic Salaries	\$28,766,973	\$13,349,755	\$614,672	\$42,731,400
55	2000 - Classified Salaries	\$10,935,101	\$6,452,508	\$9,091,091	\$26,478,700
56	3000 - Benefits	\$12,735,328	\$6,510,225	\$4,526,051	\$23,771,604
57	4000 - Supplies	\$809,338	\$253,132	\$316,225	\$1,378,695
58	5000 - Other Expenses and Services	\$5,688,664	\$2,139,127	\$4,083,745	\$11,911,536
59	6000 - Capital Outlay	\$563,839	\$46,746	\$154,373	\$764,958
60	7000 - Other Outgo (Inc. Insurance and EDCT Foundation)	\$0	\$0	\$770,000	\$770,000
62	Site Budgeted / Projected Actual Expenditures	\$59,499,243	\$28,751,492	\$19,556,157	\$107,806,893
63	Percentages of Budget by Site	55.19%	26.67%	18.14%	
65	Excess/(Deficit)				-\$406,048
Section F - One-Time Adjustments & Fund Balance					
66	One-time Exp. (Salaries adjustment of 1.5%)				\$0
67	FCC Legal Fees Reimbursement				\$0
73	One-time Exp. (Adjust. to Fund Balance) - EDCT				\$0
74	Annual Increase/(Decrease) to Fund Balance				-\$406,048
75	Prior Year Audit Adjustments to Fund Balance				
76	Site Fund Balance July 1, Year Beginning				\$11,191,919
77	Site Fund Balance June 30, Year Ending				\$10,785,871
					10.00%
78	Unrestricted Fund Balance				\$10,785,871