



San Bernardino Community College District  
 Board Strategy Session  
 May 27, 2021  
 12:00 pm-2:00 pm Pacific Time

*Governor Newsom issued Executive Order N-25-20 on March 12, 2020, and Executive Order N-29-20 on March 17, 2020. Portions of these orders relax parts of the Brown Act. In part, the orders allow elected officials to “attend” a meeting via teleconference WITHOUT having to admit members of the public into the location from which they are participating (N-25-20) and orders that “such a body need not make available any physical location from which members of the public may observe the meeting and offer public comment” (N-29-20).*

*Anyone wishing to participate may do so via the location posted on the agenda. The meetings are also recorded. In accordance with Board Policy 2350, persons may address the Board of Trustees either on an agenda item or on other matters of interest to the public that are within the subject matter jurisdiction of the Board. 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. Submissions are considered a public record under the Public Records Act, and are therefore subject to public disclosure.*

***PUBLIC COMMENTS MUST BE SUBMITTED NO LATER THAN 24 HOURS IN ADVANCE OF THE MEETING BY EMAILING SNIKAC@SBCCD.EDU.***

***PUBLIC COMMENTS WILL BE READ BY STAFF AT THE TIME DESIGNATED ON THE AGENDA FOR PUBLIC COMMENTS.***

*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) 388-6902 as far in advance of the Board meeting as possible.*

**AGENDA**

**Board Strategy Session: Preliminary Budget**

**May 27, 2021**

**12:00-2:00 p.m.**

**LOCATION :**

**Zoom Teleconference <https://cccconfer.zoom.us/j/549366869>**

**Dial: (669) 900-6833 or (346) 248-7799 - Meeting ID: 549 366 869**

**I. CALL TO ORDER – PLEDGE OF ALLEGIANCE**

**II. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS**

*Public comments must be submitted no later than 24 hours in advance of the meeting by emailing [snikac@sbccd.edu](mailto:snikac@sbccd.edu). Public comments will be read by staff at the time designated on the agenda for public comments.*

**III. PRELIMINARY BUDGET PRESENTATION**

- A. Fiscal Update
- B. Multi-Year Forecast
- C. All Funds Summary

**IV. ANNOUNCEMENT OF CLOSED SESSION ITEMS**

- A. Public Employee Appointment  
Government Code 54957 (b)(1)  
Title: Chancellor
- B. Conference with Labor Negotiator  
Government Code 54957.6  
Unrepresented Employee: Chancellor  
Agency Representatives: Jose F. Torres and Kristina Hannon

**V. CONVENE CLOSED SESSION**

**VI. RECONVENE PUBLIC MEETING**

**VII. REPORT OF ACTION IN CLOSED SESSION**

**VIII. ADJOURN**

The next meeting of the Board: Special Meeting - June 1, 2021 from 12:00-6:00pm

Location: Hybrid with the Board of Trustees attending in person District Boardroom (Extension), 550 E. Hospitality Ln., Suite 200, San Bernardino, CA 92408

Employees and Members of the Public attendance via Zoom Teleconference <https://cccconfer.zoom.us/j/549366869> Dial: (669) 900-6833 or (346) 248-7799 - Meeting ID: 549 366 869

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees  
FROM: Jose F. Torres, Interim Chancellor  
REVIEWED BY: Dr. James L. Buysse, Interim Vice Chancellor, Business & Fiscal Services  
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services  
DATE: May 27, 2021  
SUBJECT: Preliminary Budget

RECOMMENDATION

This item is for information and discussion purposes only. No action is necessary.

OVERVIEW

In line with SBCCD Board Policy and Administrative Procedure 6200, the Vice Chancellor of Business & Fiscal Services will present the preliminary budget to the Board of Trustees. No formal action is required by the Board at this time.

It is anticipated that the Tentative Budget will be presented to the Board of Trustees for adoption on June 10, 2021.

ANALYSIS

The attached preliminary budget material includes the following:

- Budget assumptions,
- Budget issues,
- Unrestricted general fund multi-year forecast,
- A summary of all District funds.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no direct financial implications associated with this Board item.

## Budget Assumptions

### Preliminary Budget Fiscal Year 2021-22

#### Budget Year 2021-22

- Assumes Governor's "May Revise" 2021-22 Budget Proposal
- COLA: 4.05% for SCFF (2.3% for 2020-21 and 1.7% for 2021-22); Categoricals - 1.7%
- Growth: 0.5% funded; SBCCD stable
- Deferrals: Full balance of deferrals paid down
- Pension costs:
  - CalSTRS employer rate: 16.92%
  - CalPERS employer rate: 22.91%
- "Early Action Package" passed as the "Immediate Action Plan," amends 2020 State Budget
- Plant M&O: No change in anticipated square footage
- Compliance with the FON and 50% Law
- No change in the enrollment fee
- Health and Welfare: 1.9% increase
- Workers' Comp: No change in rate
- Lottery: Same as current year.
- Provisions of current collective bargaining unit agreements are assumed
- Deficit factor: 1.0%

#### Budget Projection, FY 2022-23 - FY 2025-26

- The State's interest in accountability for student learning will continue, as will concerns about the basic needs of students.
- The enrollment fee will remain constant.
- CCC enrollments merit watching.
- No recession during the projection period.
- A 1.0% deficit factor in future years is assumed.
- Hold harmless provisions developed to address issues caused by the COVID-19 pandemic will remain in place through fiscal 2024.
- Provisions of current collective bargaining unit agreements are assumed.
- Additional square footage will come online at CHC and SBVC in fiscal 2025-26.
- COLA will remain below 2.0% through FY 2025-26.
- Employer contribution rates for CalPERS will increase each year absent State funding, reaching an estimated 27.8% by fiscal 2026. CalSTRS will also increase, reaching an estimated 18.2% by fiscal 2022-23.

## Budget Issues

### Preliminary Budget Fiscal Year 2021-22

#### Budget Year 2021-22

- While the pandemic has receded, will it worsen because of new mutant strains of the coronavirus and/or the advent of the traditional flu season?
- Enrollments – What will former, current and new students do?
- Will the SCFF hold harmless be extended? At present, it is set to expire at the end of Fiscal '24. Several districts are looking at a “fiscal cliff” at that point, a situation which, if it materializes, quite likely would affect all districts.

#### Budget Projection, FY 2022-23 - FY 2025-26

- What will economic recovery look like?
- There will be continued State interest in accountability for student learning.
- Will we see substantive change with a new administration in Washington (health care, funding, etc.)?
- Enrollment – What will former, current and new students do?
- Will SCFF funding be fully implemented?
- Will hold harmless provisions remain intact?
- The Legislative Analyst Office (LAO) projects a significant structural State budget deficit beginning in 2021-22 and reaching around \$17B by 2024-25.
- Mission creep will both challenge higher education generally, as well as possibly lead to a change in the mission of the comprehensive community college.
- Is the CCC evolving from a State-supported system to one that is State-assisted? If so, will community college districts need to look at alternative revenue sources and/or operating efficiencies?
- The rapid pace of technological change will continue to challenge educational institutions, as well as lead to increased competition for students.
- The pension squeeze will continue to pose difficulties for community college long-range financial planning. Increased employer contribution rates drive the compensation share of the budget higher in and add to the costs of salary and step and column increases. This will lead to pressures relative to service levels and the non-compensation part of the budget.

## Unrestricted General Fund Multi-Year Forecast

### Preliminary Budget Fiscal Year 2021-22

### 2020-21 Estimated Actuals

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,719,754	\$ 4,045,502		\$8,765,256
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,009.00
4 Total Credit FTES Funding	\$ 40,630,783	\$ 18,407,368		\$59,038,151
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$5,621.94
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,328,510	\$ 386,290		\$2,714,801
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,380.63
10 Total Non-Credit FTES Funding	\$ 775,686	\$ 59,330		\$835,016
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$948
14 Total Supplemental Component Funding	\$ 17,136,048	\$ 5,799,864		\$22,935,912
15 Total Student Success Incentive Component Funding	\$ 6,469,944	\$ 2,753,520		\$9,223,464
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 72,060,724	\$ 31,451,875		\$103,512,600
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				-2.38%
19 Revenue Shortfall Amount	-\$1,716,940	-\$749,381		-\$2,466,321
20 Adjusted State Base Revenue (line 16 + line 19)	\$70,343,785	\$30,702,494	\$0	\$101,046,279
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$70,343,785	\$30,702,494	\$0	\$101,046,279
23 Change From Previous Year State Base Revenue				-\$2,027,129
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$9,434,174
32 Total Revenue (line 22 + line 31)	\$76,920,437	\$33,560,016	\$0	\$110,480,453
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$30,396,543	\$14,703,779	\$1,028,847	\$46,129,169
34 2000 - Classified Salaries	\$10,726,046	\$6,546,729	\$9,342,977	\$26,615,752
35 3000 - Benefits	\$12,458,325	\$6,763,843	\$4,954,750	\$24,176,917
36 4000 - Supplies	\$590,714	\$275,912	\$269,022	\$1,135,648
37 5000 - Other Expenses and Services	\$4,136,146	\$1,794,175	\$4,699,200	\$10,629,520
38 6000 - Capital Outlay	\$425,054	\$99,791	\$48,152	\$572,998
39 7000 - Other Outgo	\$0	\$1,001	\$1,545,175	\$1,546,176
40 Site Budgeted / Projected Actual Expenditures	\$58,732,828	\$30,185,230	\$21,888,123	\$110,806,181
41 Percentage of Budget by Site	53.01%	27.24%	19.75%	
42 Shared Costs (DSO)	\$15,237,508	\$6,650,616	-\$21,888,123	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,950,101	-\$3,275,829	\$0	-\$325,728
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$325,728
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$26,310,990
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$25,985,262
50 Fund Balance Percentage (line 51 / line 40)				23.45%
51 Unrestricted Fund Balance				\$25,985,262

## Unrestricted General Fund Multi-Year Forecast Preliminary Budget Fiscal Year 2021-22

### 2021-22 Tentative Budget [DRAFT]

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,910,904	\$ 4,209,345		\$9,120,249
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,171.36
4 Total Credit FTES Funding	\$42,276,329	\$19,152,866		\$61,429,195
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$5,849.63
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$2,422,814	\$401,935		\$2,824,749
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,517.55
10 Total Non-Credit FTES Funding	\$807,101	\$61,733		\$868,834
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$986
14 Total Supplemental Component Funding	\$17,830,058	\$6,034,758		\$23,864,816
15 Total Student Success Incentive Component Funding	\$6,731,977	\$2,865,038		\$9,597,014
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 74,979,183	\$ 32,725,676		\$107,704,859
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				\$0
19 Revenue Shortfall Amount	\$0	\$0		\$0
20 Adjusted State Base Revenue (line 16 + line 19)	\$74,979,183	\$32,725,676	\$0	\$107,704,859
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$74,979,183	\$32,725,676	\$0	\$107,704,859
23 Change From Previous Year State Base Revenue				\$6,658,580
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$9,434,174
32 Total Revenue (line 22 + line 31)	\$81,555,835	\$35,583,198	\$0	\$117,139,033
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$29,951,285	\$14,761,561	\$917,403	\$45,630,248
34 2000 - Classified Salaries	\$11,403,278	\$6,598,207	\$10,087,273	\$28,088,757
35 3000 - Benefits	\$13,569,513	\$7,207,288	\$5,503,004	\$26,279,805
36 4000 - Supplies	\$830,199	\$327,316	\$350,924	\$1,508,439
37 5000 - Other Expenses and Services	\$6,446,133	\$2,127,489	\$5,628,872	\$14,202,494
38 6000 - Capital Outlay	\$598,581	\$60,330	\$141,645	\$800,556
39 7000 - Other Outgo	\$12,021	\$0	\$580,000	\$592,021
40 Site Budgeted / Projected Actual Expenditures	\$62,811,009	\$31,082,190	\$23,209,121	\$117,102,320
41 Percentage of Budget by Site	53.64%	26.54%	19.82%	
42 Shared Costs (DSO)	\$16,157,125	\$7,051,995	-\$23,209,121	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,587,700	-\$2,550,987	\$0	\$36,713
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				\$36,713
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$25,985,262
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$26,021,975
50 Fund Balance Percentage (line 51 / line 40)				22.22%
51 Unrestricted Fund Balance				\$26,021,975

## Unrestricted General Fund Multi-Year Forecast

### Preliminary Budget Fiscal Year 2021-22

### 2022-23 Forecast

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,973,763	\$ 4,263,225		\$ 9,236,988
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,224.76
4 Total Credit FTES Funding	\$ 42,817,466	\$ 19,398,022		\$62,215,489
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$5,924.50
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,453,811	\$ 407,073		\$2,860,884
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,562.57
10 Total Non-Credit FTES Funding	\$ 817,432	\$ 62,523		\$879,955
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$999
14 Total Supplemental Component Funding	\$ 18,058,283	\$ 6,112,003		\$24,170,286
15 Total Student Success Incentive Component Funding	\$ 6,818,146	\$ 2,901,710		\$9,719,856
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 75,938,901	\$ 33,144,556		\$109,083,457
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$759,389	-\$331,446		-\$1,090,835
20 Adjusted State Base Revenue (line 16 + line 19)	\$75,179,512	\$32,813,111	\$0	\$107,992,623
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$75,179,512	\$32,813,111	\$0	\$107,992,623
23 Change From Previous Year State Base Revenue				\$287,764
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$9,434,174
32 Total Revenue (line 22 + line 31)	\$81,756,164	\$35,670,633	\$0	\$117,426,797
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$30,289,459	\$14,920,962	\$917,403	\$46,127,823
34 2000 - Classified Salaries	\$11,641,138	\$6,751,073	\$10,266,760	\$28,658,971
35 3000 - Benefits	\$13,887,051	\$7,326,901	\$5,618,479	\$26,832,431
36 4000 - Supplies	\$838,501	\$330,589	\$354,433	\$1,523,523
37 5000 - Other Expenses and Services	\$6,510,594	\$2,148,764	\$5,685,161	\$14,344,519
38 6000 - Capital Outlay	\$604,567	\$60,933	\$143,061	\$808,562
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$63,771,309	\$31,539,221	\$23,565,298	\$118,875,829
41 Percentage of Budget by Site	53.65%	26.53%	19.82%	
42 Shared Costs (DSO)	\$16,405,080	\$7,160,218	-\$23,565,298	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,579,775	-\$3,028,806	\$0	-\$1,449,032
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$1,449,032
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$26,021,975
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$24,572,943
50 Fund Balance Percentage (line 51 / line 40)				20.67%
51 Unrestricted Fund Balance				\$24,572,943



## Unrestricted General Fund Multi-Year Forecast

### Preliminary Budget Fiscal Year 2021-22

### 2023-24 Forecast

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,053,841	\$ 4,331,863		\$9,385,704
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,292.78
4 Total Credit FTES Funding	\$43,506,818	\$19,710,327		\$63,217,145
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,019.89
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$2,493,317	\$413,627		\$2,906,944
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,619.93
10 Total Non-Credit FTES Funding	\$830,592	\$63,530		\$894,122
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$1,015
14 Total Supplemental Component Funding	\$18,349,021	\$6,210,407		\$24,559,428
15 Total Student Success Incentive Component Funding	\$6,927,918	\$2,948,428		\$9,876,346
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 77,161,508	\$ 33,678,180		\$110,839,688
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$771,615	-\$336,782		-\$1,108,397
20 Adjusted State Base Revenue (line 16 + line 19)	\$76,389,893	\$33,341,398	\$0	\$109,731,291
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$76,389,893	\$33,341,398	\$0	\$109,731,291
23 Change From Previous Year State Base Revenue				\$1,738,668
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$9,434,174
32 Total Revenue (line 22 + line 31)	\$82,966,545	\$36,198,920	\$0	\$119,165,465
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$30,635,241	\$15,083,950	\$917,403	\$46,636,593
34 2000 - Classified Salaries	\$11,884,350	\$6,907,379	\$10,450,286	\$29,242,015
35 3000 - Benefits	\$14,215,164	\$7,450,111	\$5,737,764	\$27,403,039
36 4000 - Supplies	\$846,886	\$333,895	\$357,978	\$1,538,759
37 5000 - Other Expenses and Services	\$6,575,700	\$2,170,251	\$5,742,012	\$14,487,964
38 6000 - Capital Outlay	\$610,612	\$61,543	\$144,492	\$816,647
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$64,767,954	\$32,007,128	\$23,929,934	\$120,705,017
41 Percentage of Budget by Site	53.66%	26.52%	19.83%	
42 Shared Costs (DSO)	\$16,658,923	\$7,271,011	-\$23,929,934	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,539,668	-\$3,079,220	\$0	-\$1,539,552
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$1,539,552
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$24,572,943
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$23,033,391
50 Fund Balance Percentage (line 51 / line 40)				19.08%
51 Unrestricted Fund Balance				\$23,033,391

## Unrestricted General Fund Multi-Year Forecast

### Preliminary Budget Fiscal Year 2021-22

### 2024-25 Forecast

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,149,864	\$ 4,414,168		\$ 9,564,032
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,374.34
4 Total Credit FTES Funding	\$ 44,333,448	\$ 20,084,823		\$64,418,271
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,134.27
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,540,690	\$ 421,485		\$2,962,176
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,688.71
10 Total Non-Credit FTES Funding	\$ 846,374	\$ 64,737		\$911,110
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$1,034
14 Total Supplemental Component Funding	\$ 18,697,652	\$ 6,328,404		\$25,026,057
15 Total Student Success Incentive Component Funding	\$ 7,059,549	\$ 3,004,448		\$10,063,996
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 78,627,577	\$ 34,318,065		\$112,945,642
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$786,276	-\$343,181		-\$1,129,456
20 Adjusted State Base Revenue (line 16 + line 19)	\$77,841,301	\$33,974,884	\$0	\$111,816,185
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$77,841,301	\$33,974,884	\$0	\$111,816,185
23 Change From Previous Year State Base Revenue				\$2,084,895
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$9,434,174
32 Total Revenue (line 22 + line 31)	\$84,417,953	\$36,832,407	\$0	\$121,250,359
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$30,988,804	\$15,250,604	\$917,403	\$47,156,811
34 2000 - Classified Salaries	\$12,133,034	\$7,067,202	\$10,637,941	\$29,838,177
35 3000 - Benefits	\$14,554,228	\$7,577,037	\$5,860,991	\$27,992,256
36 4000 - Supplies	\$855,355	\$337,234	\$361,557	\$1,554,146
37 5000 - Other Expenses and Services	\$6,641,457	\$2,191,954	\$5,799,432	\$14,632,844
38 6000 - Capital Outlay	\$616,719	\$62,158	\$145,937	\$824,814
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$65,789,597	\$32,486,189	\$24,303,261	\$122,579,047
41 Percentage of Budget by Site	53.67%	26.50%	19.83%	
42 Shared Costs (DSO)	\$16,918,816	\$7,384,445	-\$24,303,261	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,709,540	-\$3,038,228	\$0	-\$1,328,688
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$1,328,688
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$23,033,391
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$21,704,704
50 Fund Balance Percentage (line 51 / line 40)				17.71%
51 Unrestricted Fund Balance				\$21,704,704

## Unrestricted General Fund Multi-Year Forecast

### Preliminary Budget Fiscal Year 2021-22

### 2025-26 Forecast

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State Base Revenue</b>				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,252,861	\$ 4,502,451		\$ 9,755,313
2 Credit FTES	10,134.89	4,591.51		14,726.40
3 Rate Per Credit FTES				\$4,461.83
4 Total Credit FTES Funding	\$ 45,220,117	\$ 20,486,519		\$65,706,636
5 Special Admit and CDCP (enhanced) FTES	414.18	68.71		482.89
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,256.95
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,591,504	\$ 429,915		\$3,021,419
8 Non-Credit FTES	229.45	17.55		247.00
9 Rate Per Non-Credit FTES				\$3,762.48
10 Total Non-Credit FTES Funding	\$ 863,301	\$ 66,032		\$929,333
11 Total SBCCD FTES	10,778.52	4,677.77		15,456.29
12 Supplemental Component (based on %)	18,076	6,118		24,194
13 Rate Per Supplemental Component				\$1,055
14 Total Supplemental Component Funding	\$ 19,071,605	\$ 6,454,972		\$25,526,578
15 Total Student Success Incentive Component Funding	\$ 7,200,740	\$ 3,064,537		\$10,265,276
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 80,200,128	\$ 35,004,426		\$115,204,555
17 State-Based Revenue Percent By College	69.62%	30.38%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$802,001	-\$350,044		-\$1,152,046
20 Adjusted State Base Revenue (line 16 + line 19)	\$79,398,127	\$34,654,382	\$0	\$114,052,509
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$79,398,127	\$34,654,382	\$0	\$114,052,509
23 Change From Previous Year State Base Revenue				\$2,236,324
<b>Section B - Other Revenue</b>				
24 Part-time Faculty Funding	\$704,605	\$307,535		\$1,012,140
26 Lottery Funding	\$1,762,775	\$769,387		\$2,532,162
27 Interest Income	\$693,268	\$302,586		\$995,854
28 Other Campus Revenue Per Campus Projections	\$1,088,186	\$474,954		\$1,563,140
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177	\$1,000,000	\$2,280,878
31 Total Other Revenue	\$6,576,652	\$2,857,522		\$10,434,174
32 Total Revenue (line 22 + line 31)	\$85,974,779	\$37,511,904	\$1,000,000	\$124,486,683
<b>Section C - Site Expenses</b>				
33 1000 - Academic Salaries	\$31,350,321	\$15,421,009	\$917,403	\$47,688,733
34 2000 - Classified Salaries	\$12,387,314	\$7,237,011	\$10,829,818	\$30,454,144
35 3000 - Benefits	\$14,904,632	\$7,936,756	\$5,988,300	\$28,829,687
36 4000 - Supplies	\$863,908	\$340,606	\$365,173	\$1,569,688
37 5000 - Other Expenses and Services	\$6,707,872	\$2,213,873	\$5,857,427	\$14,779,172
38 6000 - Capital Outlay	\$622,886	\$62,780	\$147,396	\$833,062
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$66,836,933	\$33,212,035	\$24,685,517	\$124,734,485
41 Percentage of Budget by Site	53.58%	26.63%	19.79%	
42 Shared Costs (DSO)	\$17,184,925	\$7,500,592	-\$24,685,517	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,952,921	-\$3,200,723	\$1,000,000	-\$247,802
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
44 FCC Legal Fees Reimbursement				\$2,000,000
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				\$1,752,198
47 Prior Year Audit Adjustments to Fund Balance				
48 Fund Balance July 1, Year Beginning				\$21,704,704
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$23,456,901
50 Fund Balance Percentage (line 51 / line 40)				18.81%
51 Unrestricted Fund Balance				\$23,456,901

Preliminary Budget Fiscal Year 2021-22

**FINAL BUDGET SUMMARY BY FUND**

Category	General Fund Unrestricted 110	General Fund Restricted 125	Bond Interest/ Redemption 215	Child Development 335	Capital Outlay 410
Federal Revenues	-	32,534,040	-	545,446	600,000
State Revenues	74,670,650	35,664,349	1,000,000	3,070,411	327,251
Local Revenues	40,418,383	7,139,184	57,000,000	241,867	1,855,000
Other Financing Sources/Transfers In	2,050,000	11,347,954	-	-	-
<b>Total Revenues</b>	<b>117,139,033</b>	<b>86,685,527</b>	<b>58,000,000</b>	<b>3,857,724</b>	<b>2,782,251</b>
Expenses:					
Academic Salaries	45,630,248	7,308,789	-	-	-
Classified Salaries	28,088,757	9,357,672	-	2,350,083	210,343
Employee Benefits	26,279,805	5,447,468	-	870,383	96,814
Supplies & materials	1,508,439	2,769,416	-	418,339	769
Other Expenses & Services	14,202,494	42,759,964	-	151,919	73,614
Capital Outlay	800,556	5,027,073	-	67,000	1,778,966
Other Outgo	592,022	14,334,609	58,000,000	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>117,102,320</b>	<b>87,004,991</b>	<b>58,000,000</b>	<b>3,857,724</b>	<b>2,160,506</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>36,713</b>	<b>(319,464)</b>	<b>-</b>	<b>-</b>	<b>621,745</b>

SAN BERNARDINO  COMMUNITY COLLEGE DISTRICT

Preliminary Budget Fiscal Year 2021-22

**FINAL BUDGET SUMMARY BY FUND**

Category	Bond Measure M 435	Bond Measure CC 445	Cafeteria 520	Investment Properties 590	Workers Comp/ Self Insurance 615/620	Retiree Benefits 690
Federal Revenues		-				
State Revenues		-				
Local Revenues	23,500	3,400,000	415,000	4,664,180	1,360,660	279,966
Other Financing Sources/Transfers In	-	-	-	-	580,000	-
<b>Total Revenues</b>	<b>23,500</b>	<b>3,400,000</b>	<b>415,000</b>	<b>4,664,180</b>	<b>1,940,660</b>	<b>279,966</b>
Expenses:						
Academic Salaries	-	-	-	-	-	-
Classified Salaries	-	341,070	270,945	-	-	-
Employee Benefits	-	158,336	-	-	-	279,966
Supplies & materials	-	-	137,055	-	-	-
Other Expenses & Services	-	142,202,762	7,000	2,034,750	2,440,000	-
Capital Outlay	880,413	143,752,495	-	-	-	-
Other Outgo	-	-	-	1,816,056	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-
<b>Total Expenses</b>	<b>880,413</b>	<b>286,454,663</b>	<b>415,000</b>	<b>3,850,806</b>	<b>2,440,000</b>	<b>279,966</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>(856,913)</b>	<b>(283,054,663)</b>	<b>-</b>	<b>813,374</b>	<b>(499,340)</b>	<b>-</b>

SAN BERNARDINO  COMMUNITY COLLEGE DISTRICT

Preliminary Budget Fiscal Year 2021-22

**FINAL BUDGET SUMMARY BY FUND**

Category	Associated Students 710	Student Representation 720	Student Body Center Fee 730	Financial Aid 745	Scholarship & Loan 755
Federal Revenues				22,000,944	-
State Revenues				4,113,253	-
Local Revenues	112,750	69,000	241,151	956	353,913
Other Financing Sources/Transfers In	-	-	-	311,135	-
<b>Total Revenues</b>	<b>112,750</b>	<b>69,000</b>	<b>241,151</b>	<b>26,426,288</b>	<b>353,913</b>
Expenses:					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	154,088	-	-
Employee Benefits	-	-	72,651	-	-
Supplies & materials	45,600	-	8,000	-	-
Other Expenses & Services	67,150	69,000	6,412	56,990	225
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	26,369,298	353,688
Other Financing Uses/Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>112,750</b>	<b>69,000</b>	<b>241,151</b>	<b>26,426,288</b>	<b>353,913</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SAN BERNARDINO  COMMUNITY COLLEGE DISTRICT

Preliminary Budget Fiscal Year 2021-22

**FINAL BUDGET SUMMARY BY FUND**

Category	OPEB Trust 765	PARS Trust 775	Student Clubs/Trusts 810	KVCR 390/395	FNX 825	Inland Futures Foundation 890/895
Federal Revenues		-	-			
State Revenues		-	-	33,000		
Local Revenues	1,000,000	4,900,000	290,062	2,679,261	145,500	823,525
Other Financing Sources/Transfers In	-	-	-	1,125,000	450,000	
<b>Total Revenues</b>	<b>1,000,000</b>	<b>4,900,000</b>	<b>290,062</b>	<b>3,837,261</b>	<b>595,500</b>	<b>823,525</b>
Expenses:						
Academic Salaries	-	-	-	-	-	
Classified Salaries	-	-	-	1,365,055	273,526	
Employee Benefits	-	-	-	572,450	122,222	
Supplies & materials	-	-	166,437	19,000	8,500	1,000
Other Expenses & Services	82,000	-	123,625	2,397,644	260,077	297,525
Capital Outlay	-	-	-	3,100	1,000	
Other Outgo	-	-	-	-	-	525,000
Other Financing Uses/Transfers Out	-	3,309,985	-	-	-	-
<b>Total Expenses</b>	<b>82,000</b>	<b>3,309,985</b>	<b>290,062</b>	<b>4,357,249</b>	<b>665,325</b>	<b>823,525</b>
<b>Net Increase (Decrease) to Fund Balance</b>	<b>918,000</b>	<b>1,590,015</b>	<b>-</b>	<b>(519,988)</b>	<b>(69,825)</b>	<b>-</b>