



San Bernardino Community College District
Board Strategy Session
August 26, 2021
4:00 pm Pacific Time

AGENDA

**Meeting of the Board of Trustees
August 26, 2021 at 4:00 p.m.**

**Location: SBCCD Boardroom
550 E. Hospitality Ln., Suite 200, San Bernardino, CA 92408**

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

II. PUBLIC COMMENTS ON AGENDA AND NON-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. 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) 388-6901 as far in advance of the Board meeting as possible.

III. FINAL BUDGET REVIEW

(Jose Torres)

IV. ACTION AGENDA

- A. Honor Trustee Donald L. Singer with ACCT Lifetime Membership
- B. Members of the Board Finance Committee
- C. Members of the Board Strategic Planning Committee
- D. Timeline for Provisional Appointment Process

V. ADJOURN

The next meeting of the Board: Business Meeting
September 9, 2021 @ 4pm
SBCCD Boardroom
550 E. Hospitality Ln., Suite 200, San Bernardino

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: August 26, 2021
SUBJECT: Final Budget for Fiscal Year 2021-2022

RECOMMENDATION

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

OVERVIEW

Title 5, Section 58301 requires that the Board of Trustees adopt the final budget on or before September 15. The material being presented at today’s strategy session will help facilitate that action.

ANALYSIS

The attached final budget material includes:

- An executive summary,
- The unrestricted general fund multi-year forecast through 2025-2026, and
- A summary of all SBCCD funds.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

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

Executive Summary

During good times and bad, San Bernardino Valley College and Crafton Hills College are a source of hope for the community. We prepare future scientists, health providers, and first responders who keep us safe. We provide new skills to displaced workers and give recent high school graduates an affordable option to start their first two years of a bachelor's degree. Our mission is more critical today than ever before. San Bernardino Community College District stands firm in its commitment to fostering a welcoming and supportive community where all our students, faculty and staff can feel safe to grow, learn and prosper, regardless of who they are or where they come from.

California Budget Overview

The 2021-22 State Budget Act signed by Governor Newsom on July 12 reflects expenditures of \$263 billion, including \$196 billion in the general fund. It provides additional resources of \$3.5 billion to California Community Colleges, including full repayment of the \$1.5 billion in deferrals of system funding in 2020-21.

The public health emergency associated with COVID-19 created a downward shift in the state's economic conditions which was reflected in the 2020-21 budget. The enacted 2021-22 budget reflects a correction to the estimated deficit of the prior year, along with a recovery focusing on investments to support the negative impacts of the pandemic, as well as maintain reserves as protection against the next economic downturn. These investments include:

- Deposits totaling \$7.4 billion into the Budget Stabilization Account (BSA, also known as the "rainy day fund");
- A deposit of \$4.5 billion in the Public School System Stabilization Account (PSSSA);
- A discretionary deposit of \$450 million into the Safety Net Reserve; and
- A total of \$4.0 billion in the Special Fund for Economic Uncertainties (SFEU)

California Community Colleges Funding

As stated, the State Budget Act increases overall funding for community colleges by more than \$3.5 billion over 2020-21 levels through a combination of ongoing and one-time funds. It fully pays off the deferrals of 2020-21, and makes a number of investments, including deferred maintenance and student basic needs. Many of these new investments are one-time, focused on necessities revealed or exacerbated by the pandemic.

Proposition 98 funding for the California Community Colleges continues to be at approximately 10.93%, which is consistent with prior years. However, total funding decreased by roughly 0.5% or \$47 million from the prior year.

The Budget Act includes \$765 million in ongoing policy adjustments compared with revised 2020-21 expenditure levels. Most notably, the proposal includes a COLA of 5.07% for the Student-Centered Funding Formula (SCFF), matching the COLA provided for the K-12 Local Control Funding Formula. It also includes a 1.7% COLA for certain categorical programs, provides substantial one-time funding to address deferred maintenance, and increases both ongoing and one-time funding for a variety of student support needs.

Executive Summary

Impacts to SBCCD

Our students, families, and community continue to experience very challenging times. The pandemic has forced us to take measures never seen before and significant economic shortfalls have required us to make hard choices. We are at a defining moment in history and it has never been more important for us to continue working together.

The Budget Act of 2020-21 included \$1.5 billion in deferrals which resulted in SBCCD being short-paid over \$32 million last fiscal year. In 2021-22, however, we will receive full repayment of these funds.

Although revenues will increase by approximately \$4.7 million in 2021-22 due the 5.07% COLA, SBCCD has become a hold harmless district due to the loss of student enrollment. Our funded FTES has decreased from 15,456.29 to 14,808.29.

We are expecting a significant increase to total expenditures due to the many pragmatic actions taken to reopen our campuses beginning August 1, 2021.

SBCCD is encouraging students to return to school by implementing the Books+ program. During the Fall 2021 and Spring 2022 semesters, Crafton Hills College and San Bernardino Valley College are providing students access to free rental of textbooks and course materials. Books+ will be funded by the institutional portion of the COVID-19 related federal stimulus.

Finally, through extensive effort and collaboration between Human Resources and our bargaining units, our faculty, classified, and management staff will be at the median regional salary level. In the upcoming year we will accomplish what we've been working toward for the past few years and the multi-year forecast includes the final implementation of those changes.

Looking ahead, SBCCD continues to be in a strong financial position due to sound financial practices. Our principles serve as the backbone to ongoing operations, allowing our students to continue their education with as little interruption as possible. As we strive to maintain our great momentum, let's continue bringing our students back, let's continue engaging with our communities, let's continue working together, and let's continue moving mountains.

Jose F. Torres
Executive Vice Chancellor

Current Year

1. Payback of 2020-21 deferrals in the proximate amount of \$32 million
2. Increase in total revenues due to a 5.07% Cost of Living Adjustment (COLA)
3. Decrease of enrollment
4. SBCCD is a hold harmless district
5. Increase in total expenditures due to hiring of high priority positions and the expense of reopening the campuses
6. One-time adjustment to the fund

Future Years

1. COLA estimates from School Services
2. Estimated revenue shortfalls (line 19 of multi-year forecast)
3. Use of FCC legal reimbursements beginning FY 2022-23
4. Use of FCC DSO portion beginning FY 2023-24
5. Use of investment property earnings beginning FY 2024-25

Overall Budget

1. Annual excess (line 43 of multi-year forecast) every fiscal year
2. Fund balance remains at approximately 25% every fiscal year
3. Approximate salaries and benefits percentage of total expenditures every fiscal year:
 - a. 88% for SBVC
 - b. 92% for CHC
 - c. 73% for DSO
 - d. 86% for SBCCD



Unrestricted General Fund Multi Year Forecast: 2020-21 Estimated Actuals

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
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				-0.61%
19 Revenue Shortfall Amount	-\$437,268	-\$190,852		-\$628,120
20 Adjusted State Base Revenue (line 16 + line 19)	\$71,623,456	\$31,261,024	\$0	\$102,884,480
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$71,623,456	\$31,261,024	\$0	\$102,884,480
23 Change From Previous Year State Base Revenue				-\$188,928
Section B - Other Revenue				
24 Part-time Faculty Funding	\$1,647,404	\$719,789		\$2,367,193
25 Full-time Faculty Funding	\$0	\$0		\$0
26 Lottery Funding	\$1,872,491	\$816,917		\$2,689,408
27 Interest Income	\$247,900	\$108,199		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,238,114	\$411,777		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,427,116	\$622,884		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
29c FCC Legal Fees Reimbursement	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$7,333,726	\$3,059,743		\$10,393,469
32 Total Revenue (line 22 + line 31)	\$78,957,182	\$34,320,767	\$0	\$113,277,949
Section C - Site Expenses				
33 1000 - Academic Salaries	\$30,289,166	\$13,617,542	\$503,531	\$44,410,238
34 2000 - Classified Salaries	\$10,421,233	\$6,346,643	\$9,776,149	\$26,544,025
35 3000 - Benefits	\$11,003,489	\$5,688,339	\$3,746,507	\$20,438,335
36 4000 - Supplies	\$460,824	\$126,505	\$122,254	\$709,583
37 5000 - Other Expenses and Services	\$3,383,732	\$1,653,611	\$4,525,421	\$9,562,764
38 6000 - Capital Outlay	\$538,266	\$160,639	\$134,570	\$833,474
39 7000 - Other Outgo	\$35,186	\$4,424	\$4,789,810	\$4,829,420
40 Site Budgeted / Projected Actual Expenditures	\$56,131,896	\$27,597,702	\$23,598,242	\$107,327,840
41 Percentage of Budget by Site	52.30%	25.71%	21.99%	
42 Shared Costs (DSO)	\$16,428,014	\$7,170,228	-\$23,598,242	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$6,397,273	-\$447,164	\$0	\$5,950,109
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)				
46 Annual Increase/(Decrease) to Fund Balance				\$5,950,109
48 Fund Balance July 1, Year Beginning				\$26,310,990
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$32,261,099
50 Fund Balance Percentage (line 51 / line 40)				30.06%
51 Unrestricted Fund Balance				\$32,261,099

Unrestricted General Fund Multi Year Forecast: 2021-22 Final Budget [DRAFT]

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,959,045	\$ 4,250,609		\$9,209,654
2 Credit FTES	9,883.23	4,477.50		14,360.73
3 Rate Per Credit FTES				\$4,212.26
4 Total Credit FTES Funding	\$41,630,703	\$18,860,371		\$60,491,075
5 Special Admit and CDCP (enhanced) FTES	367.58	60.98		428.56
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$5,906.97
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$2,171,288	\$360,204		\$2,531,492
8 Non-Credit FTES	17.65	1.35		19.00
9 Rate Per Non-Credit FTES				\$3,552.03
10 Total Non-Credit FTES Funding	\$62,693	\$4,795		\$67,489
11 Total SBCCD FTES	10,268.46	4,539.83		14,808.29
12 Supplemental Component (based on %)	17,587	5,952		23,539
13 Rate Per Supplemental Component				\$996
14 Total Supplemental Component Funding	\$17,517,404	\$5,928,938		\$23,446,342
15 Total Student Success Incentive Component Funding	\$8,269,152	\$3,519,239		\$11,788,391
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 74,610,287	\$ 32,924,157		\$107,534,444
17 State-Based Revenue Percent By College	69.38%	30.62%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State Base Revenue (line 16 + line 19)	\$74,610,287	\$32,924,157	\$0	\$107,534,444
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$74,610,287	\$32,924,157	\$0	\$107,534,444
23 Change From Previous Year State Base Revenue				\$4,649,964
Section B - Other Revenue				
24 Part-time Faculty Funding	\$702,250	\$309,890		\$1,012,140
25 Full-time Faculty Funding	\$1,078,623	\$475,976		\$1,554,599
26 Lottery Funding	\$1,674,725	\$739,026		\$2,413,751
27 Interest Income	\$247,071	\$109,028		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,144,739	\$505,152		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,422,345	\$627,655		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
29c FCC Legal Fees Reimbursement	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$7,170,454	\$3,146,904		\$10,317,358
32 Total Revenue (line 22 + line 31)	\$81,780,741	\$36,071,061	\$0	\$117,851,802
Section C - Site Expenses				
33 1000 - Academic Salaries	\$30,422,531	\$14,692,674	\$797,576	\$45,912,781
34 2000 - Classified Salaries	\$11,797,379	\$6,848,824	\$10,171,199	\$28,817,403
35 3000 - Benefits	\$13,390,740	\$7,151,055	\$5,387,006	\$25,928,801
36 4000 - Supplies	\$826,201	\$327,316	\$346,624	\$1,500,141
37 5000 - Other Expenses and Services	\$6,536,938	\$2,142,838	\$5,159,809	\$13,839,585
38 6000 - Capital Outlay	\$642,498	\$60,330	\$135,145	\$837,973
39 7000 - Other Outgo	\$12,021	\$0	\$580,000	\$592,021
40 Site Budgeted / Projected Actual Expenditures	\$63,628,309	\$31,223,038	\$22,577,359	\$117,428,705
41 Percentage of Budget by Site	54.18%	26.59%	19.23%	
42 Shared Costs (DSO)	\$15,664,778	\$6,912,581	-\$22,577,359	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,487,654	-\$2,064,557	\$0	\$423,097
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)	-\$1,073,512	-\$582,173	-\$450,339	-\$2,106,024
46 Annual Increase/(Decrease) to Fund Balance				-\$1,682,928
48 Fund Balance July 1, Year Beginning				\$32,261,099
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$30,578,171
50 Fund Balance Percentage (line 51 / line 40)				26.04%
51 Unrestricted Fund Balance				\$30,578,171

Unrestricted General Fund Multi Year Forecast: 2022-23 Forecast

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,022,521	\$ 4,305,017		\$ 9,327,538
2 Credit FTES	9,883.23	4,477.50		14,360.73
3 Rate Per Credit FTES				\$4,266.18
4 Total Credit FTES Funding	\$ 42,163,623	\$ 19,101,805		\$61,265,428
5 Special Admit and CDCP (enhanced) FTES	367.58	60.98		428.56
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$5,982.58
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,199,081	\$ 364,814		\$2,563,895
8 Non-Credit FTES	17.65	1.35		19.00
9 Rate Per Non-Credit FTES				\$3,597.49
10 Total Non-Credit FTES Funding	\$ 63,496	\$ 4,857		\$68,352
11 Total SBCCD FTES	10,268.46	4,539.83		14,808.29
12 Supplemental Component (based on %)	17,587	5,952		23,539
13 Rate Per Supplemental Component				\$1,009
14 Total Supplemental Component Funding	\$ 17,741,562	\$ 6,004,806		\$23,746,368
15 Total Student Success Incentive Component Funding	\$ 8,374,998	\$ 3,564,285		\$11,939,282
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 75,565,280	\$ 33,345,584		\$108,910,864
17 State-Based Revenue Percent By College	69.38%	30.62%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$755,653	-\$333,456		-\$1,089,109
20 Adjusted State Base Revenue (line 16 + line 19)	\$74,809,627	\$33,012,128	\$0	\$107,821,756
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$74,809,627	\$33,012,128	\$0	\$107,821,756
23 Change From Previous Year State Base Revenue				\$287,312
Section B - Other Revenue				
24 Part-time Faculty Funding	\$702,250	\$309,890		\$1,012,140
25 Full-time Faculty Funding	\$1,078,623	\$475,976		\$1,554,599
26 Lottery Funding	\$1,674,725	\$739,026		\$2,413,751
27 Interest Income	\$247,071	\$109,028		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,144,739	\$505,152		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,422,345	\$627,655		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
29c FCC Legal Fees Reimbursement	\$0	\$0		\$1,100,000
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$7,170,453	\$3,146,905		\$11,417,358
32 Total Revenue (line 22 + line 31)	\$81,980,081	\$36,159,033	\$0	\$119,239,114
Section C - Site Expenses				
33 1000 - Academic Salaries	\$30,760,705	\$14,852,076	\$797,576	\$46,410,356
34 2000 - Classified Salaries	\$12,035,239	\$7,001,691	\$10,350,687	\$29,387,617
35 3000 - Benefits	\$13,708,278	\$7,270,667	\$5,502,481	\$26,481,427
36 4000 - Supplies	\$834,463	\$330,589	\$350,090	\$1,515,142
37 5000 - Other Expenses and Services	\$6,602,307	\$2,164,266	\$5,211,407	\$13,977,981
38 6000 - Capital Outlay	\$648,923	\$60,933	\$136,496	\$846,353
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$64,589,916	\$31,680,222	\$22,928,738	\$119,198,876
41 Percentage of Budget by Site	54.19%	26.58%	19.24%	
42 Shared Costs (DSO)	\$15,908,573	\$7,020,164	-\$22,928,738	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,481,591	-\$2,541,353	\$0	\$40,238
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)				
46 Annual Increase/(Decrease) to Fund Balance				\$40,238
48 Fund Balance July 1, Year Beginning				\$30,578,171
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$30,618,409
50 Fund Balance Percentage (line 51 / line 40)				25.69%
51 Unrestricted Fund Balance				\$30,618,409

Unrestricted General Fund Multi Year Forecast: 2023-24 Forecast

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,103,384	\$ 4,374,328		\$9,477,711
2 Credit FTES	9,883.23	4,477.50		14,360.73
3 Rate Per Credit FTES				\$4,334.86
4 Total Credit FTES Funding	\$42,842,448	\$19,409,340		\$62,251,788
5 Special Admit and CDCP (enhanced) FTES	367.58	60.98		428.56
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,078.90
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$2,234,486	\$370,688		\$2,605,174
8 Non-Credit FTES	17.65	1.35		19.00
9 Rate Per Non-Credit FTES				\$3,655.41
10 Total Non-Credit FTES Funding	\$64,518	\$4,935		\$69,453
11 Total SBCCD FTES	10,268.46	4,539.83		14,808.29
12 Supplemental Component (based on %)	17,587	5,952		23,539
13 Rate Per Supplemental Component				\$1,025
14 Total Supplemental Component Funding	\$18,027,201	\$6,101,484		\$24,128,685
15 Total Student Success Incentive Component Funding	\$8,509,835	\$3,621,670		\$12,131,505
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 76,781,872	\$ 33,882,444		\$110,664,316
17 State-Based Revenue Percent By College	69.38%	30.62%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$767,819	-\$338,824		-\$1,106,643
20 Adjusted State Base Revenue (line 16 + line 19)	\$76,014,053	\$33,543,620	\$0	\$109,557,673
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$76,014,053	\$33,543,620	\$0	\$109,557,673
23 Change From Previous Year State Base Revenue				\$1,735,917
Section B - Other Revenue				
24 Part-time Faculty Funding	\$702,250	\$309,890		\$1,012,140
25 Full-time Faculty Funding	\$1,078,623	\$475,976		\$1,554,599
26 Lottery Funding	\$1,674,725	\$739,026		\$2,413,751
27 Interest Income	\$247,071	\$109,028		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,144,739	\$505,152		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,422,345	\$627,655		\$2,050,000
29b Commercial Building Annual Revenue	\$0	\$0		\$0
29c FCC Legal Fees Reimbursement	\$0	\$0		\$900,000
30 Other Revenue	\$900,701	\$380,177	\$300,000	\$1,580,878
31 Total Other Revenue	\$7,170,453	\$3,146,905		\$11,517,358
32 Total Revenue (line 22 + line 31)	\$83,184,507	\$36,690,524	\$300,000	\$121,075,031
Section C - Site Expenses				
33 1000 - Academic Salaries	\$31,106,487	\$15,015,063	\$797,576	\$46,919,126
34 2000 - Classified Salaries	\$12,278,451	\$7,157,997	\$10,534,212	\$29,970,660
35 3000 - Benefits	\$14,036,392	\$7,393,878	\$5,621,766	\$27,052,036
36 4000 - Supplies	\$842,808	\$333,895	\$353,591	\$1,530,294
37 5000 - Other Expenses and Services	\$6,668,331	\$2,185,909	\$5,263,521	\$14,117,761
38 6000 - Capital Outlay	\$655,412	\$61,543	\$137,861	\$854,816
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$65,587,881	\$32,148,284	\$23,288,528	\$121,024,693
41 Percentage of Budget by Site	54.19%	26.56%	19.24%	
42 Shared Costs (DSO)	\$16,158,205	\$7,130,322	-\$23,288,528	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,438,421	-\$2,588,082	\$300,000	\$50,338
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)				
46 Annual Increase/(Decrease) to Fund Balance				\$50,338
48 Fund Balance July 1, Year Beginning				\$30,618,409
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$30,668,748
50 Fund Balance Percentage (line 51 / line 40)				25.34%
51 Unrestricted Fund Balance				\$30,668,748



[v.08.23.2021.7/11]

Unrestricted General Fund Multi Year Forecast: 2024-25 Forecast

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,200,348	\$ 4,457,440		\$ 9,657,788
2 Credit FTES	9,883.23	4,477.50		14,360.73
3 Rate Per Credit FTES				\$4,417.22
4 Total Credit FTES Funding	\$ 43,656,454	\$ 19,778,118		\$63,434,572
5 Special Admit and CDCP (enhanced) FTES	367.58	60.98		428.56
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,194.40
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,276,941	\$ 377,731		\$2,654,672
8 Non-Credit FTES	17.65	1.35		19.00
9 Rate Per Non-Credit FTES				\$3,724.87
10 Total Non-Credit FTES Funding	\$ 65,744	\$ 5,029		\$70,772
11 Total SBCCD FTES	10,268.46	4,539.83		14,808.29
12 Supplemental Component (based on %)	17,587	5,952		23,539
13 Rate Per Supplemental Component				\$1,045
14 Total Supplemental Component Funding	\$ 18,369,718	\$ 6,217,412		\$24,587,130
15 Total Student Success Incentive Component Funding	\$ 8,671,522	\$ 3,690,482		\$12,362,003
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 78,240,728	\$ 34,526,211		\$112,766,938
17 State-Based Revenue Percent By College	69.38%	30.62%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$782,407	-\$345,262		-\$1,127,669
20 Adjusted State Base Revenue (line 16 + line 19)	\$77,458,320	\$34,180,948	\$0	\$111,639,269
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$77,458,320	\$34,180,948	\$0	\$111,639,269
23 Change From Previous Year State Base Revenue				\$2,081,596
Section B - Other Revenue				
24 Part-time Faculty Funding	\$702,250	\$309,890		\$1,012,140
25 Full-time Faculty Funding	\$1,078,623	\$475,976		\$1,554,599
26 Lottery Funding	\$1,674,725	\$739,026		\$2,413,751
27 Interest Income	\$247,071	\$109,028		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,144,739	\$505,152		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,422,345	\$627,655		\$2,050,000
29b Commercial Building Annual Revenue	\$208,148	\$91,852		\$300,000
29c FCC Legal Fees Reimbursement	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177	\$700,000	\$1,980,878
31 Total Other Revenue	\$7,378,602	\$3,238,757		\$11,317,358
32 Total Revenue (line 22 + line 31)	\$84,836,922	\$37,419,705	\$700,000	\$122,956,627
Section C - Site Expenses				
33 1000 - Academic Salaries	\$31,460,050	\$15,181,718	\$797,576	\$47,439,344
34 2000 - Classified Salaries	\$12,527,136	\$7,317,819	\$10,721,867	\$30,566,823
35 3000 - Benefits	\$14,375,456	\$7,520,804	\$5,744,993	\$27,641,253
36 4000 - Supplies	\$851,236	\$337,234	\$357,127	\$1,545,597
37 5000 - Other Expenses and Services	\$6,735,014	\$2,207,768	\$5,316,156	\$14,258,938
38 6000 - Capital Outlay	\$661,966	\$62,158	\$139,240	\$863,364
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$66,610,857	\$32,627,502	\$23,656,959	\$122,895,318
41 Percentage of Budget by Site	54.20%	26.55%	19.25%	
42 Shared Costs (DSO)	\$16,413,833	\$7,243,126	-\$23,656,959	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,812,231	-\$2,450,923	\$700,000	\$61,309
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)				
46 Annual Increase/(Decrease) to Fund Balance				\$61,309
48 Fund Balance July 1, Year Beginning				\$30,668,748
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$30,730,056
50 Fund Balance Percentage (line 51 / line 40)				25.01%
51 Unrestricted Fund Balance				\$30,730,056

Unrestricted General Fund Multi Year Forecast: 2025-26 Forecast

	SBVC	CHC	DSO	SBCCD Total
Section A - State Base Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 5,304,355	\$ 4,546,589		\$ 9,850,944
2 Credit FTES	9,883.23	4,477.50		14,360.73
3 Rate Per Credit FTES				\$4,505.57
4 Total Credit FTES Funding	\$ 44,529,584	\$ 20,173,680		\$64,703,264
5 Special Admit and CDCP (enhanced) FTES	367.58	60.98		428.56
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,318.29
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,322,480	\$ 385,286		\$2,707,766
8 Non-Credit FTES	17.65	1.35		19.00
9 Rate Per Non-Credit FTES				\$3,799.36
10 Total Non-Credit FTES Funding	\$ 67,059	\$ 5,129		\$72,188
11 Total SBCCD FTES	10,268.46	4,539.83		14,808.29
12 Supplemental Component (based on %)	17,587	5,952		23,539
13 Rate Per Supplemental Component				\$1,065
14 Total Supplemental Component Funding	\$ 18,737,113	\$ 6,341,760		\$25,078,873
15 Total Student Success Incentive Component Funding	\$ 8,844,952	\$ 3,764,291		\$12,609,244
16 Total State Base Revenue (sum of lines 1,4,7,10,14,15)	\$ 79,805,542	\$ 35,216,735		\$115,022,277
17 State-Based Revenue Percent By College	69.38%	30.62%		
18 Calculated Revenue Shortfall Percent				-1.00%
19 Revenue Shortfall Amount	-\$798,055	-\$352,167		-\$1,150,223
20 Adjusted State Base Revenue (line 16 + line 19)	\$79,007,487	\$34,864,567	\$0	\$113,872,054
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$79,007,487	\$34,864,567	\$0	\$113,872,054
23 Change From Previous Year State Base Revenue				\$2,232,785
Section B - Other Revenue				
24 Part-time Faculty Funding	\$702,250	\$309,890		\$1,012,140
25 Full-time Faculty Funding	\$1,078,623	\$475,976		\$1,554,599
26 Lottery Funding	\$1,674,725	\$739,026		\$2,413,751
27 Interest Income	\$247,071	\$109,028		\$356,099
28 Other Campus Revenue Per Campus Projections	\$1,144,739	\$505,152		\$1,649,891
29a STRS/PERS Trust Interest Revenue	\$1,422,345	\$627,655		\$2,050,000
29b Commercial Building Annual Revenue	\$693,827	\$306,173		\$1,000,000
29c FCC Legal Fees Reimbursement	\$0	\$0		\$0
30 Other Revenue	\$900,701	\$380,177		\$1,280,878
31 Total Other Revenue	\$7,864,280	\$3,453,078		\$11,317,358
32 Total Revenue (line 22 + line 31)	\$86,871,767	\$38,317,645	\$0	\$125,189,412
Section C - Site Expenses				
33 1000 - Academic Salaries	\$31,821,568	\$15,352,123	\$797,576	\$47,971,266
34 2000 - Classified Salaries	\$12,781,415	\$7,487,629	\$10,913,745	\$31,182,789
35 3000 - Benefits	\$14,725,859	\$7,880,522	\$5,872,302	\$28,478,683
36 4000 - Supplies	\$859,748	\$340,606	\$360,698	\$1,561,053
37 5000 - Other Expenses and Services	\$6,802,364	\$2,229,846	\$5,369,318	\$14,401,528
38 6000 - Capital Outlay	\$668,586	\$62,780	\$140,632	\$871,998
39 7000 - Other Outgo	\$0	\$0	\$580,000	\$580,000
40 Site Budgeted / Projected Actual Expenditures	\$67,659,540	\$33,353,506	\$24,034,271	\$125,047,317
41 Percentage of Budget by Site	54.11%	26.67%	19.22%	
42 Shared Costs (DSO)	\$16,675,622	\$7,358,649	-\$24,034,271	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,536,605	-\$2,394,510	\$0	\$142,095
Section D - One-Time Adjustments & Fund Balance				
45 Salary & Benefits Increases (Retro)				
46 Annual Increase/(Decrease) to Fund Balance				\$142,095
48 Fund Balance July 1, Year Beginning				\$30,730,056
49 Year-end Estimated Fund Balance (actual is per CCFS 311)				\$30,872,151
50 Fund Balance Percentage (line 51 / line 40)				24.69%
51 Unrestricted Fund Balance				\$30,872,151

Summary by Fund

Category	Unrestricted General Fund 110	Restricted General Fund 125	Bond Interest/ Redemption 215	Child Development 335	Capital Outlay 410	Bond Measure M 435	Bond Measure CC 445	Cafeteria 520
Revenues:								
Federal Revenues	-	31,597,738	-	545,446	600,000	-	-	-
State Revenues	75,271,171	54,741,058	1,000,000	3,177,511	48,251	-	-	-
Local Revenues	40,530,631	8,454,916	57,000,000	263,944	1,855,000	23,500	3,400,000	415,000
Other Financing Sources/Transfers In	2,050,000	9,966,844	-	-	-	-	-	-
Total Revenues	117,851,802	104,760,556	58,000,000	3,986,901	2,503,251	23,500	3,400,000	415,000
Expenses:								
Academic Salaries	45,912,781	6,981,320	-	-	-	-	-	-
Classified Salaries	28,817,403	10,251,188	-	2,354,410	210,343	-	341,070	296,992
Employee Benefits	25,928,801	5,234,357	-	904,205	95,271	-	155,833	-
Supplies & materials	1,500,141	2,968,647	-	456,064	-	-	-	111,008
Other Expenses & Services	13,839,585	59,960,475	-	145,223	37,241	7,683	125,940,022	7,000
Capital Outlay	837,973	6,955,945	-	127,000	1,537,108	872,730	156,981,148	-
Other Outgo	592,022	12,408,624	58,000,000	-	-	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	117,428,705	104,760,556	58,000,000	3,986,901	1,879,963	880,413	283,418,073	415,000
Net Increase (Decrease) to Fund Balance	423,097	-	-	-	623,288	(856,913)	(280,018,073)	-
Estimated Beginning Fund Balance	32,261,099	545,200	68,404,859	-	4,169,503	30,951,999	289,030,783	105,392
Adjustments (Classification Study Retro)	(2,106,025)	-	-	-	-	-	-	-
Estimated Ending Fund Balance	30,578,171	545,200	68,404,859	-	4,792,791	30,095,086	9,012,710	105,392

Summary by Fund

Category	Investment Properties 590	Workers Comp/ Self Insurance 615/620	Retiree Benefits 690	Associated Students 710	Student Representation 720	Student Body Center Fee 730	Financial Aid 745	Scholarship & Loan 755
Revenues:								
Federal Revenues	-	-	-	-	-	-	22,000,944	-
State Revenues	-	-	-	-	-	-	4,113,253	-
Local Revenues	4,627,527	1,360,660	279,966	112,750	69,000	241,151	956	353,913
Other Financing Sources/Transfers In	-	580,000	-	-	-	-	311,135	-
Total Revenues	4,627,527	1,940,660	279,966	112,750	69,000	241,151	26,426,288	353,913
Expenses:								
Academic Salaries	-	-	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	153,113	-	-
Employee Benefits	-	-	279,966	-	-	73,145	-	-
Supplies & materials	-	-	-	41,350	-	1,600	-	-
Other Expenses & Services	2,028,789	3,705,000	-	71,400	69,000	13,293	56,990	225
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	26,369,298	353,688
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	2,028,789	3,705,000	279,966	112,750	69,000	241,151	26,426,288	353,913
Net Increase (Decrease) to Fund Balance	2,598,738	(1,764,340)	-	-	-	-	-	-
Estimated Beginning Fund Balance	51,738,481	5,565,350	3,211,794	665,830	173,732	911,994	43,387	117,524
Adjustments (Classification Study Retro)	-	-	-	-	-	-	-	-
Estimated Ending Fund Balance	54,337,219	3,801,010	3,211,794	665,830	173,732	911,994	43,387	117,524

Summary by Fund

Category	OPEB Trust 765	PARS Trust 775	Student Clubs/Trusts 810	KVCR 390/395	FNX 825	Inland Futures Foundation 890/895	All Funds
Revenues:							
Federal Revenues	-	-	-	-	-	-	54,744,128
State Revenues	-	-	-	1,369,389	-	-	139,720,632
Local Revenues	1,000,000	4,900,000	289,993	2,569,898	120,000	823,525	128,692,330
Other Financing Sources/Transfers In	-	-	-	1,125,000	450,000	-	14,482,979
Total Revenues	1,000,000	4,900,000	289,993	5,064,287	570,000	823,525	337,640,070
Expenses:							
Academic Salaries	-	-	-	-	-	-	52,894,101
Classified Salaries	-	-	-	1,465,265	195,937	-	44,085,722
Employee Benefits	-	-	-	606,188	87,515	-	33,365,281
Supplies & materials	-	-	169,505	22,000	8,500	1,000	5,279,815
Other Expenses & Services	82,000	-	120,488	2,286,281	260,076	297,525	208,928,296
Capital Outlay	-	-	-	3,100	1,000	-	167,316,003
Other Outgo	-	-	-	-	-	525,000	98,248,632
Other Financing Uses/Transfers Out	-	3,454,946	-	-	-	-	3,454,946
Total Expenses	82,000	3,454,946	289,993	4,382,834	553,028	823,525	613,572,795
Net Increase (Decrease) to Fund Balance	918,000	1,445,054	-	681,453	16,972	-	(275,932,726)
Estimated Beginning Fund Balance	10,795,354	102,593,622	288,573	754,401	(717,632)	302,804	601,914,049
Adjustments (Classification Study Retro)	-	-	-	-	-	-	(2,106,025)
Estimated Ending Fund Balance	11,713,354	104,038,676	288,573	1,435,854	(700,660)	302,804	323,875,298

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: August 26, 2021

SUBJECT: Honor Trustee Donald L. Singer with ACCT Lifetime Membership

RECOMMENDATION

It is recommended that the Board of Trustees approve the purchase and honor Trustee Donald L. Singer with an ACCT Lifetime Membership.

OVERVIEW

Dr. Donald Singer submitted his resignation to the Board of Trustees, effective September 15, 2021, after 36 years of service to the District. He is the only member who served as president of Crafton Hills College and San Bernardino Valley College, followed by 20 years as a trustee.

Trustee Singer attended local and national conferences regularly to further his education as a trustee. He is a board member of the California Community College Trustees (CCCT) and was a member of the Board of Directors for the Association of Community College Trustees (ACCT).

ANALYSIS

The Lifetime Membership Program provides a prime opportunity to honor outstanding and retiring board members and pay special recognition to trustee contributions to community colleges. The Lifetime Membership Program investment supports and promotes continuing trustee education and professional development.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

Included in the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: August 26, 2021

SUBJECT: Approve Members of the Board Finance Committee

RECOMMENDATION

It is recommended that the Board of Trustees approve Trustees Harrison, Houston, and Viricel to serve on the Board Finance Committee.

OVERVIEW

On December 11, 2020, the Board of Trustees nominated and approved Trustees Harrison, Houston, and Singer to serve on the Board Finance Committee for the 2021 calendar year. Trustee Viricel agreed to replace Trustee Singer on the committee for the remainder of 2021.

ANALYSIS

Per Board Policy 2220, the Board may, by action, establish committees that it determines are necessary to assist the Board in its responsibilities. Board committees that are composed solely of less than a quorum of members of the Board that are advisory are not required to comply with the Brown Act, or with these policies regarding open meetings, unless they are standing committees.

Board committees that are only advisory have no authority or power to act on behalf of the Board. Findings or recommendations shall be reported to the Board for consideration.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: August 26, 2021

SUBJECT: Approve Members of the Board Strategic Planning Committee

RECOMMENDATION

It is recommended that the Board of Trustees approve Trustees Viricel, Houston, and Williams to serve on the Board Strategic Planning Committee.

OVERVIEW

On April 9, 2020, the Board of Trustees nominated and approved Trustees Viricel, Harrison, and Williams to serve on the Board Strategic Planning Committee. Trustee Houston agreed to replace Trustee Harrison on the committee.

ANALYSIS

Per Board Policy 2220, the Board may, by action, establish committees that it determines are necessary to assist the Board in its responsibilities. Board committees that are composed solely of less than a quorum of members of the Board that are advisory are not required to comply with the Brown Act, or with these policies regarding open meetings, unless they are standing committees.

Board committees that are only advisory have no authority or power to act on behalf of the Board. Findings or recommendations shall be reported to the Board for consideration.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Kristina Hannon, Vice Chancellor Human Resources & Police Services

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: August 26, 2021

SUBJECT: Timeline for Provisional Appointment Process

RECOMMENDATION

It is recommended that the Board of Trustees approve the timeline for the provisional appointment process.

OVERVIEW

The resignation of Dr. Donald Singer was submitted to the San Bernardino County Superintendent of Schools with an effective date of September 15, 2021. On August 12, 2021, the Board unanimously voted to approve the process to fill Trustee vacancy by provisional appointment and for the process to be completed by November 14, 2021.

ANALYSIS

Pursuant to Education Code 5091(a), whenever a vacancy occurs, or whenever a resignation has been filed with the county superintendent of schools the community college district governing board shall, within 60 days of the vacancy, either order an election or make a provisional appointment to fill the vacancy.

Pursuant to Education Code Section 5092, whenever a provisional appointment is made to the governing board of a school district pursuant to Section 5091, the board shall, within 10 days of the provisional appointment, post notices of the actual vacancy and the provisional appointment in three public places in the district and shall publish a notice pursuant to Section 6061 of the Government Code.

INSTITUTIONAL VALUES

IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

There is no financial impact for a provisional appointment. The advertising cost is within the District budget.

PROPOSED TIMELINE

1. September 15, 2021 – Public Notice is published in The Sun to call for applications.
2. September 30, 2021 – All applications are due.
3. October 1, 2021 – Board Executive Committee meets to screen applications for eligibility and announce the applicants.
4. October 5, 2021 – Notify applicants of Board Interview date, time, and location.
5. October 28, 2021 – The Board interviews candidates and makes a provisional selection based on majority vote.
6. On or before November 8, 2021 – Publish notice in The Sun naming date of the vacancy filing, effective date of the resignation, name of the appointee, date of appointment, and a statement to the voters pursuant to Education Code 5091.