



San Bernardino Community College District
Board Strategy Session
August 31, 2023
4:00 pm Pacific Time

Physical Meeting Location: SBCCD Boardroom
550 E. Hospitality Ln., Suite 200, San Bernardino, CA

Livestream

<https://www.youtube.com/@sanbernardinocommunitycoll42/streams>

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Anyone who wishes to address the Board of Trustees on an agenda or non-agenda item may do so pursuant to Board Policy 2350 Speakers. Presentations relating to matters on the agenda shall be heard before the vote is called. Comments on non-agenda items shall do so at the time designated on the agenda. Comments must be limited to three (3) minutes per speaker or 20 minutes on the same, or a substantially similar subject, unless the Board votes to extend the time limit.

If you have questions about access or if require an accommodation in order to participate in the public meeting, please contact the Chancellor's Office at (909) 388-6902 as far in advance of the Board meeting as possible.

- I. **CALL TO ORDER – PLEDGE OF ALLEGIANCE**
- II. **PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS**
- III. **SBCCD FISCAL YEAR 2023-24 FINAL BUDGET PRESENTATION**
- IV. **ADJOURN**

The next meeting of the Board: Business Meeting
September 14, 2023 at 4:00 PM
SBCCD Boardroom, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA

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 31, 2023

SUBJECT: 2023-24 Final Budget

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 2027-28, and
- A summary of all SBCCD funds.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

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



San Bernardino Community College District
2023-24 Final Budget | Executive Summary
 Board Strategy Session – August 31, 2023



“The San Bernardino Community College District positively impacts The lives and careers of our students, the well-being of their families, and the prosperity of our community through excellence in educational and training opportunities.”

This mission, adopted in March of this year by the Board of Trustees as part of the **2022-2027 SBCCD STRATEGIC PLAN**, clearly articulates what our district is all about. We have been a servant of the community for nearly 100 years, and it is our intention to continue in this great tradition, diligently supporting our students in achieving their educational aspirations.

Informed by heartfelt and insightful feedback from students and alumni, faculty and staff, civic leaders and school partners, as well as the wider community, SBCCD’s Strategic Plan is centered on values of **accessibility, inclusion, integrity, courage, collaboration, and excellence**. It is with these values as drivers that we at SBCCD, led by the Board of Trustees and Chancellor Rodriguez, strive daily to make the Strategic Plan’s four goals a reality.

1. Access and Success: Eliminate barriers to student access and success.
2. Institutionalize DEI-A: Be a diverse, equitable, inclusive, and anti-racist institution.
3. Regional Leadership: Be a leader and partner in addressing regional issues.
4. Fiscal Accountability: Ensure SBCCD’s fiscal accountability and sustainability.

With the 2022-2027 Strategic Plan as a roadmap for the future we want to see, the 2023-2024 Final Budget has been constructed to align with these four goals.

Staff has collaborated across the District to analyze the data available for decision making. Some of the especially challenging issues have included development of Full-Time Equivalent Students (FTES) targets, strategies for reengagement and retention of students, and the unprecedented reappropriation of funds from the 2022-23 budget to balance the 2023-24 budget.

A path for moving forward is being presented which includes **a balanced budget** over the next five years and the maintenance of a minimum fund balance of approximately two months of expenditures in the Unrestricted General Fund, to meet the requirements by our board policy and the recommended levels by the Government Finance Officers Association (GFOA) and the State Chancellor’s Office.

CALIFORNIA BUDGET OVERVIEW

The 2023-24 State Budget Act, signed by Governor Newsom on July 10, reflects expenditures of \$310 billion, including \$226 billion in the General Fund. The budget provides California Community Colleges about \$790 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$678 million is for an 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs.



Also included in the State Budget is one-time funding for \$50 million to continue supporting college efforts to increase student retention rates and enrollment, but in the context of a similar reduction to the prior-year allocation for that purpose.

Similarly, the enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided.

<p>\$678 Million SCFF Rates Increase due to COLA</p> <ul style="list-style-type: none"> • \$678 million increase the rates 	<p>\$790 Million COLA</p> <ul style="list-style-type: none"> • 8.22% increase to SCFF and some categorical programs
<p>Reduction of \$500 Million Facilities Maintenance & Energy Projects ↓</p> <ul style="list-style-type: none"> • Reduces deferred maintenance funds 	<p>\$50 Million Retention & Enrollment</p> <ul style="list-style-type: none"> • Strategies to re-enroll students
<p>Flexibility in the Use of Some Funds</p> <ul style="list-style-type: none"> • In the context of the reduction in deferred maintenance funds, remaining one-time funds provided to districts for retention and enrollment efforts, the COVID-19 Block Grants, and deferred maintenance and instructional equipment can be used for any of these purposes. 	<p>Reduction of \$81.3 Billion Student Housing Funds ↓</p> <ul style="list-style-type: none"> • The 2023 Budget Act eliminates the 2022-23 General Fund appropriation for the grants but provides \$81.3 million ongoing General Funds to support debt service for student housing projects in 2022-23, 2023-24, and 2024-25 funded with revenue bonds.

STUDENT CENTERED FUNDING FORMULA & PLAN AHEAD

The 2021 Budget Act extended the Student Centered Funding Formula’s (SCFF) hold harmless provision through 2024-25. The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district’s 2024-25 funding representing its new “floor.” Starting in 2025-26, districts will be funded at their SCFF-generated amount that year or their “floor” (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district’s hold harmless amount would not grow.

Because of this, it is extremely important that SBCCD meets the FTES enrollment goals on an annual basis.

SBCCD has incurred a significant decline in FTES due directly to the COVID-19 pandemic, regardless of our good faith efforts to restore enrollment and re-engage displaced students. Enrollment management is a major factor for SBCCD, now more than ever, and is key to **avoiding the 2024-2025 fiscal cliff**. In partnership with campus management, enrollment growth



goals have been established beginning with this fiscal year at 4% for 2023-24, 3% for 2024-25, and 1% thereafter.

SBCCD will persist in encouraging students to return to school by implementing a variety of strategic plan-aligned tactics. These include, but are not limited to:

- Increased coordination and communication across District sites brought about by the transparent and inclusive nature of the new Chancellor's Council Advisory Committee structure.
- A sharpened focus resulting from the Board of Trustees strategy planning initiatives, including the Board approved 2022-2027 SBCCD Strategic Plan.
- The coordination of Institutional Effectiveness; Technology, Educational & Support Services; and the center for Economic Development and Corporate Training under the Vice Chancellor of Educational and Student Support Services.
- The continued work with the Enrollment Management Advisory Committee,
- The continuation of the Books+ program funded by the COVID-19 related state stimulus.
- An increase in total operating expenditures in order to fund the pragmatic actions necessary to reopen our campuses.

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. And the reason we are able fulfill this role is because of the caring and qualified individuals that make up the employees of SBCCD.

That is why, through the extensive effort and collaboration of our Human Resources team and bargaining units, our faculty, classified, and management staff will remain at the median regional salary level. The multi-year forecast included with this budget reflects the implementation of these important negotiations, including salary increases and maintenance of our excellent benefit options. In addition, the budget provides for the anticipated increase in PERS and STRS contribution rates.

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.

Jose F. Torres
Executive Vice Chancellor





 **UNRESTRICTED GENERAL FUND SUMMARY | 4% FY24 FTES GROWTH**

	Proposed Budget FY 2023-24	Forecast FY 2024-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28
Revenues					
State-Based Revenue	128,677,204	130,842,545	131,446,865	134,046,701	135,816,880
Other Revenue	7,598,292	7,598,292	7,598,292	7,598,292	7,598,292
PARS Trust Gains	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000
FCC Legal Fees Reimbursement/DSO Portion FCC	700,000	110,000	1,200,000	-	-
Total Revenues	139,025,497	140,600,838	142,295,157	143,694,994	145,465,172
Expenditures					
1000 - Academic Salaries	52,946,273	53,293,085	53,645,098	54,002,392	54,365,046
2000 - Classified Salaries	34,311,549	34,708,990	35,112,393	35,521,848	35,937,443
3000 - Benefits	32,959,753	33,381,141	33,812,707	34,254,720	34,707,456
4000 - Supplies	1,491,698	1,521,532	1,551,962	1,583,002	1,614,662
5000 - Other Expenses and Services	15,315,669	15,621,983	15,934,422	16,253,111	16,578,173
6000 - Capital Outlay	666,911	680,250	693,855	707,732	721,886
7000 - Other Outgo	1,227,591	1,200,000	1,200,000	1,200,000	1,200,000
Total Expenditures	138,919,444	140,406,980	141,950,438	143,522,804	145,124,666
Total Operating Gains/(Losses)	106,052	193,858	344,720	172,190	340,506
Beginning Fund Balance	23,110,890	23,216,942	23,410,801	23,755,520	23,927,710
Amount Added/(Used) to/(from) Fund Balance	106,052	193,858	344,720	172,190	340,506
Ending Fund Balance	23,216,942	23,410,801	23,755,520	23,927,710	24,268,216
Fund Balance in Months	2.01	2.00	2.01	2.00	2.01



UNRESTRICTED GENERAL FUND | ESTIMATED ACTUALS 2022-23

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 6,942,160	\$ 5,950,422		\$12,892,582
2 3-Year Average Funded/Forecasted Credit FTES	9,691.96	4,437.47		14,129.43
3 Rate Per Credit FTES				\$4,840.49
4 Total Credit FTES Funding	\$ 46,913,817	\$ 21,479,548		\$68,393,365
5 Special Admit and CDCP (enhanced) FTES	401.11	99.61		500.72
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$6,787.96
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,722,719	\$ 676,149		\$3,398,867
8 Non-Credit FTES	232.78	14.22		247.00
9 Rate Per Non-Credit FTES				\$4,081.79
10 Total Non-Credit FTES Funding	\$ 950,159	\$ 58,043		\$1,008,202
11 Total SBCCD Funded FTES	10,325.85	4,551.30		14,877.15
12 Supplemental Component (based on %)	12,530	4,515		17,044
13 Rate Per Supplemental Component				\$1,145
14 Total Supplemental Component Funding	\$ 14,346,368	\$ 5,169,396		\$19,515,764
15 Total Student Success Incentive Component Funding	\$ 9,438,572	\$ 4,256,062		\$13,694,634
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 81,313,709	\$ 37,589,619		\$118,903,349
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$81,313,709	\$37,589,619		\$118,903,349
17 State-Based Revenue Percent By College	68.39%	31.61%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$81,313,709	\$37,589,619	\$0	\$118,903,349
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$81,313,709	\$37,589,619	\$0	\$118,903,349
23 Change From Previous Year State Base Revenue				\$12,995,978
Section B - Other Revenue				
24 Part-time Faculty Funding	\$671,753	\$310,537		\$982,291
25 Full-time Faculty Funding	\$1,571,895	\$726,654		\$2,298,550
26 Lottery Funding	\$1,298,961	\$600,482		\$1,899,444
27 Interest Income	\$255,591	\$118,154		\$373,746
28 Other Campus Revenue Per Campus Projections	\$842,431	\$389,438		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,401,921	\$648,079		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$6,598,119	\$3,050,172		\$9,648,293
32 Total Revenue (line 22 + line 31)	\$87,911,828	\$40,639,791	\$0	\$128,551,642
Section C - Site Expenses				
33 1000 - Academic Salaries	\$33,520,593	\$15,386,061	\$1,038,378	\$49,945,032
34 2000 - Classified Salaries	\$12,971,648	\$7,442,676	\$11,731,729	\$32,146,053
35 3000 - Benefits	\$14,864,346	\$8,396,495	\$6,698,261	\$29,959,101
36 4000 - Supplies	\$726,691	\$213,490	\$274,881	\$1,215,061
37 5000 - Other Expenses and Services	\$7,040,056	\$1,922,735	\$4,896,293	\$13,859,084
38 6000 - Capital Outlay	\$430,059	\$105,785	\$123,482	\$659,326
39 7000 - Other Outgo	\$411,000	\$189,000	\$800,000	\$1,400,000
40 Site Budgeted / Projected Actual Expenditures	\$69,964,393	\$33,656,241	\$25,563,022	\$129,183,657
41 Percentage of Budget by Site	54.16%	26.05%	19.79%	
42 Shared Costs (DSO)	\$17,481,628	\$8,081,389	-\$25,563,022	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$465,807	-\$1,097,840	\$0	-\$632,015
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				-\$632,015
49b Fund Balance July 1, Year Beginning				\$23,742,905
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,110,890
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.15
52 Unrestricted Fund Balance				\$23,110,890



UNRESTRICTED GENERAL FUND | PROPOSED FINAL BUDGET 2023-24

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,512,807	\$ 6,439,546		\$13,952,352
2 3-Year Average Funded/Forecasted Credit FTES	9,620.04	4,404.54		14,024.58
3 Rate Per Credit FTES				\$5,238.38
4 Total Credit FTES Funding	\$ 50,393,383	\$ 23,072,672		\$73,466,055
5 Special Admit and CDCP (enhanced) FTES	369.90	91.86		461.76
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,345.93
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,717,263	\$ 674,794		\$3,392,057
8 Non-Credit FTES	200.93	12.27		213.20
9 Rate Per Non-Credit FTES				\$4,417.31
10 Total Non-Credit FTES Funding	\$ 887,553	\$ 54,219		\$941,771
11 Total SBCCD Funded FTES	10,190.86	4,508.68		14,699.54
12 Supplemental Component (based on %)	12,540	4,519		17,059
13 Rate Per Supplemental Component				\$1,238
14 Total Supplemental Component Funding	\$ 15,525,640	\$ 5,594,320		\$21,119,960
15 Total Student Success Incentive Component Funding	\$ 9,988,952	\$ 4,504,240		\$14,493,192
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 87,025,596	\$ 40,339,791		\$127,365,387
16a Stability Provision	\$896,333	\$415,485		\$1,311,817
16b Total State-Based Revenue After Stability Provision	\$87,921,928	\$40,755,276		\$128,677,204
17 State-Based Revenue Percent By College	68.33%	31.67%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$87,921,929	\$40,755,276	\$0	\$128,677,204
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$87,921,929	\$40,755,276	\$0	\$128,677,204
23 Change From Previous Year State Base Revenue				\$9,773,855
Section B - Other Revenue				
24 Part-time Faculty Funding	\$671,175	\$311,116		\$982,291
25 Full-time Faculty Funding	\$1,570,542	\$728,008		\$2,298,550
26 Lottery Funding	\$1,297,843	\$601,601		\$1,899,444
27 Interest Income	\$255,371	\$118,375		\$373,746
28 Other Campus Revenue Per Campus Projections	\$841,705	\$390,164		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,400,714	\$649,286		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0	\$700,000	\$700,000
31 Total Other Revenue	\$6,592,916	\$3,055,376		\$10,348,292
32 Total Revenue (line 22 + line 31)	\$94,514,846	\$43,810,652	\$700,000	\$139,025,497
Section C - Site Expenses				
33 1000 - Academic Salaries	\$35,991,388	\$16,062,457	\$892,427	\$52,946,273
34 2000 - Classified Salaries	\$13,864,020	\$7,879,826	\$12,567,703	\$34,311,549
35 3000 - Benefits	\$16,434,991	\$9,231,720	\$7,293,042	\$32,959,753
36 4000 - Supplies	\$806,428	\$316,851	\$368,419	\$1,491,698
37 5000 - Other Expenses and Services	\$7,581,362	\$2,706,475	\$5,027,832	\$15,315,669
38 6000 - Capital Outlay	\$481,856	\$65,560	\$119,495	\$666,911
39 7000 - Other Outgo	\$15,591	\$12,000	\$1,200,000	\$1,227,591
40 Site Budgeted / Projected Actual Expenditures	\$75,175,637	\$36,274,889	\$27,468,918	\$138,919,444
41 Percentage of Budget by Site	54.11%	26.11%	19.77%	
42 Shared Costs (DSO)	\$18,768,828	\$8,700,091	-\$27,468,918	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$570,381	-\$1,164,328	\$700,000	\$106,052
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				\$106,052
49b Fund Balance July 1, Year Beginning				\$23,110,890
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,216,942
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.01
52 Unrestricted Fund Balance				\$23,216,942



 **UNRESTRICTED GENERAL FUND | 2024-25 FORECAST**

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,869,665	\$ 6,745,425		\$14,615,089
2 3-Year Average Funded/Forecasted Credit FTES	9,281.40	4,249.50		13,530.91
3 Rate Per Credit FTES				\$5,487.20
4 Total Credit FTES Funding	\$ 50,928,931	\$ 23,317,873		\$74,246,804
5 Special Admit and CDCP (enhanced) FTES	381.00	94.62		475.61
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,694.86
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,931,723	\$ 728,052		\$3,659,775
8 Non-Credit FTES	206.95	12.64		219.60
9 Rate Per Non-Credit FTES				\$4,627.14
10 Total Non-Credit FTES Funding	\$ 957,603	\$ 58,498		\$1,016,100
11 Total SBCCD Funded FTES	9,869.36	4,356.76		14,226.11
12 Supplemental Component (based on %)	12,753	4,595		17,348
13 Rate Per Supplemental Component				\$1,275
14 Total Supplemental Component Funding	\$ 16,263,107	\$ 5,860,050		\$22,123,158
15 Total Student Success Incentive Component Funding	\$ 10,288,621	\$ 4,639,367		\$15,181,619
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 89,239,650	\$ 41,349,264		\$130,842,545
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$89,239,651	\$41,349,264		\$130,842,544
17 State-Based Revenue Percent By College	68.20%	31.60%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$89,239,651	\$41,349,264	\$0	\$130,842,545
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$89,239,651	\$41,349,264	\$0	\$130,842,545
23 Change From Previous Year State Base Revenue				\$2,165,341
Section B - Other Revenue				
24 Part-time Faculty Funding	\$669,960	\$310,427		\$982,291
25 Full-time Faculty Funding	\$1,567,700	\$726,395		\$2,298,550
26 Lottery Funding	\$1,295,494	\$600,268		\$1,899,444
27 Interest Income	\$254,909	\$118,112		\$373,746
28 Other Campus Revenue Per Campus Projections	\$840,182	\$389,299		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,398,179	\$647,847		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0	\$110,000	\$110,000
31 Total Other Revenue	\$6,581,990	\$3,049,175	\$110,000	\$9,758,292
32 Total Revenue (line 22 + line 31)	\$95,821,640	\$44,398,439	\$110,000	\$140,600,838
Section C - Site Expenses				
33 1000 - Academic Salaries	\$36,227,097	\$16,173,561	\$892,427	\$53,293,085
34 2000 - Classified Salaries	\$14,029,810	\$7,986,374	\$12,692,807	\$34,708,990
35 3000 - Benefits	\$16,678,704	\$9,321,009	\$7,381,428	\$33,381,141
36 4000 - Supplies	\$822,556	\$323,188	\$375,787	\$1,521,532
37 5000 - Other Expenses and Services	\$7,732,989	\$2,760,605	\$5,128,389	\$15,621,983
38 6000 - Capital Outlay	\$491,494	\$66,871	\$121,885	\$680,250
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$75,982,649	\$36,631,608	\$27,792,722	\$140,406,980
41 Percentage of Budget by Site	54.12%	26.09%	19.79%	
42 Shared Costs (DSO)	\$18,955,706	\$8,783,142	-\$27,792,722	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$883,285	-\$1,016,311	\$110,000	\$193,858
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				\$193,858
49b Fund Balance July 1, Year Beginning				\$23,216,942
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,410,801
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$23,410,801



 **UNRESTRICTED GENERAL FUND | 2025-26 FORECAST**

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,507,254	\$ 6,434,788		\$13,942,042
2 3-Year Average Funded/Forecasted Credit FTES	8,972.87	4,108.24		13,081.12
3 Rate Per Credit FTES				\$5,665.54
4 Total Credit FTES Funding	\$ 50,836,135	\$ 23,275,386		\$74,111,521
5 Special Admit and CDCP (enhanced) FTES	384.81	95.56		480.37
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,944.95
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 3,057,274	\$ 759,231		\$3,816,505
8 Non-Credit FTES	209.02	12.77		221.79
9 Rate Per Non-Credit FTES				\$4,777.52
10 Total Non-Credit FTES Funding	\$ 998,612	\$ 61,003		\$1,059,615
11 Total SBCCD Funded FTES	9,566.70	4,216.57		13,783.28
12 Supplemental Component (based on %)	12,753	4,595		17,348
13 Rate Per Supplemental Component				\$1,313
14 Total Supplemental Component Funding	\$ 16,751,001	\$ 6,035,852		\$22,842,161
15 Total Student Success Incentive Component Funding	\$ 10,597,279	\$ 4,778,548		\$15,675,021
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 89,747,555	\$ 41,344,808		\$131,446,865
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$89,747,555	\$41,344,808		\$131,446,865
17 State-Based Revenue Percent By College	68.28%	31.45%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$89,747,555	\$41,344,808	\$0	\$131,446,865
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$89,747,555	\$41,344,808	\$0	\$131,446,865
23 Change From Previous Year State Base Revenue				\$604,319
Section B - Other Revenue				
24 Part-time Faculty Funding	\$670,676	\$308,966		\$982,291
25 Full-time Faculty Funding	\$1,569,374	\$722,977		\$2,298,550
26 Lottery Funding	\$1,296,877	\$597,444		\$1,899,444
27 Interest Income	\$255,181	\$117,557		\$373,746
28 Other Campus Revenue Per Campus Projections	\$841,079	\$387,467		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,399,672	\$644,799		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0	\$1,200,000	\$1,200,000
31 Total Other Revenue	\$6,588,425	\$3,036,038	\$1,200,000	\$10,848,292
32 Total Revenue (line 22 + line 31)	\$96,335,981	\$44,380,845	\$1,200,000	\$142,295,157
Section C - Site Expenses				
33 1000 - Academic Salaries	\$36,466,341	\$16,286,331	\$892,427	\$53,645,098
34 2000 - Classified Salaries	\$14,198,086	\$8,094,521	\$12,819,787	\$35,112,393
35 3000 - Benefits	\$16,928,457	\$9,412,269	\$7,471,981	\$33,812,707
36 4000 - Supplies	\$839,007	\$329,652	\$383,303	\$1,551,962
37 5000 - Other Expenses and Services	\$7,887,649	\$2,815,817	\$5,230,956	\$15,934,422
38 6000 - Capital Outlay	\$501,323	\$68,209	\$124,323	\$693,855
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$76,820,864	\$37,006,797	\$28,122,777	\$141,950,438
41 Percentage of Budget by Site	54.12%	26.07%	19.81%	
42 Shared Costs (DSO)	\$19,201,298	\$8,845,633	-\$28,122,777	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$313,818	-\$1,471,585	\$1,200,000	\$344,720
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				\$344,720
49b Fund Balance July 1, Year Beginning				\$23,410,801
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,755,520
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.01
52 Unrestricted Fund Balance				\$23,755,520



UNRESTRICTED GENERAL FUND | 2026-27 FORECAST

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,582,327	\$ 6,499,136		\$14,081,463
2 3-Year Average Funded/Forecasted Credit FTES	9,121.05	4,176.08		13,297.14
3 Rate Per Credit FTES				\$5,722.19
4 Total Credit FTES Funding	\$ 52,192,401	\$ 23,896,354		\$76,088,755
5 Special Admit and CDCP (enhanced) FTES	388.66	96.52		485.17
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$8,024.39
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 3,118,725	\$ 774,491		\$3,893,216
8 Non-Credit FTES	211.11	12.90		224.01
9 Rate Per Non-Credit FTES				\$4,825.29
10 Total Non-Credit FTES Funding	\$ 1,018,684	\$ 62,229		\$1,080,913
11 Total SBCCD Funded FTES	9,720.82	4,285.50		14,006.32
12 Supplemental Component (based on %)	12,753	4,595		17,348
13 Rate Per Supplemental Component				\$1,353
14 Total Supplemental Component Funding	\$ 17,253,531	\$ 6,216,927		\$23,070,582
15 Total Student Success Incentive Component Funding	\$ 10,915,198	\$ 4,921,905		\$15,831,771
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 92,080,864	\$ 42,371,042		\$134,046,701
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$92,080,864	\$42,371,042		\$134,046,701
17 State-Based Revenue Percent By College	68.69%	31.61%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$92,080,864	\$42,371,042	\$0	\$134,046,701
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$92,080,864	\$42,371,042	\$0	\$134,046,701
23 Change From Previous Year State Base Revenue				\$2,599,836
Section B - Other Revenue				
24 Part-time Faculty Funding	\$674,766	\$310,494		\$982,291
25 Full-time Faculty Funding	\$1,578,946	\$726,552		\$2,298,550
26 Lottery Funding	\$1,304,787	\$600,398		\$1,899,444
27 Interest Income	\$256,738	\$118,138		\$373,746
28 Other Campus Revenue Per Campus Projections	\$846,209	\$389,383		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,408,209	\$647,988		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$6,625,222	\$3,049,781		\$9,648,292
32 Total Revenue (line 22 + line 31)	\$98,706,086	\$45,420,823	\$0	\$143,694,994
Section C - Site Expenses				
33 1000 - Academic Salaries	\$36,709,173	\$16,400,792	\$892,427	\$54,002,392
34 2000 - Classified Salaries	\$14,368,887	\$8,204,290	\$12,948,671	\$35,521,848
35 3000 - Benefits	\$17,184,414	\$9,505,546	\$7,564,759	\$34,254,720
36 4000 - Supplies	\$855,788	\$336,245	\$390,969	\$1,583,002
37 5000 - Other Expenses and Services	\$8,045,402	\$2,872,133	\$5,335,576	\$16,253,111
38 6000 - Capital Outlay	\$511,350	\$69,573	\$126,809	\$707,732
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$77,675,014	\$37,388,579	\$28,459,211	\$143,522,804
41 Percentage of Budget by Site	54.12%	26.05%	19.83%	
42 Shared Costs (DSO)	\$19,549,521	\$8,995,719	-\$28,459,211	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,481,551	-\$963,475	\$0	\$172,190
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				\$172,190
49b Fund Balance July 1, Year Beginning				\$23,755,520
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,927,710
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$23,927,710



 **UNRESTRICTED GENERAL FUND | 2027-28 FORECAST**

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,658,150	\$ 6,564,127		\$14,222,277
2 3-Year Average Funded/Forecasted Credit FTES	9,212.26	4,217.85		13,430.11
3 Rate Per Credit FTES				\$5,779.41
4 Total Credit FTES Funding	\$ 53,241,468	\$ 24,376,671		\$77,618,139
5 Special Admit and CDCP (enhanced) FTES	392.54	97.48		490.02
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$8,104.64
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 3,181,412	\$ 790,059		\$3,971,470
8 Non-Credit FTES	213.22	13.03		226.25
9 Rate Per Non-Credit FTES				\$4,873.55
10 Total Non-Credit FTES Funding	\$ 1,039,160	\$ 63,480		\$1,102,640
11 Total SBCCD Funded FTES	9,818.03	4,328.35		14,146.38
12 Supplemental Component (based on %)	12,753	4,595		17,348
13 Rate Per Supplemental Component				\$1,393
14 Total Supplemental Component Funding	\$ 17,771,137	\$ 6,403,435		\$23,070,582
15 Total Student Success Incentive Component Funding	\$ 11,242,653	\$ 5,069,562		\$15,831,771
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 94,133,979	\$ 43,267,333		\$135,816,880
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$94,133,978	\$43,267,333		\$135,816,880
17 State-Based Revenue Percent By College	69.31%	31.86%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$94,133,978	\$43,267,333	\$0	\$135,816,880
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$94,133,978	\$43,267,333	\$0	\$135,816,880
23 Change From Previous Year State Base Revenue				\$1,770,179
Section B - Other Revenue				
24 Part-time Faculty Funding	\$680,821	\$312,930		\$982,291
25 Full-time Faculty Funding	\$1,593,113	\$732,252		\$2,298,550
26 Lottery Funding	\$1,316,495	\$605,108		\$1,899,444
27 Interest Income	\$259,041	\$119,065		\$373,746
28 Other Campus Revenue Per Campus Projections	\$853,802	\$392,438		\$1,231,869
29 Other Revenue	\$555,566	\$256,827		\$812,393
30a STRS/PERS Trust Interest Revenue	\$1,420,844	\$653,071		\$2,050,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$6,679,683	\$3,071,689		\$9,648,292
32 Total Revenue (line 22 + line 31)	\$100,813,661	\$46,339,022	\$0	\$145,465,172
Section C - Site Expenses				
33 1000 - Academic Salaries	\$36,955,649	\$16,516,970	\$892,427	\$54,365,046
34 2000 - Classified Salaries	\$14,542,249	\$8,315,705	\$13,079,489	\$35,937,443
35 3000 - Benefits	\$17,446,741	\$9,600,892	\$7,659,822	\$34,707,456
36 4000 - Supplies	\$872,903	\$342,970	\$398,789	\$1,614,662
37 5000 - Other Expenses and Services	\$8,206,310	\$2,929,576	\$5,442,287	\$16,578,173
38 6000 - Capital Outlay	\$521,577	\$70,964	\$129,345	\$721,886
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$78,545,430	\$37,777,077	\$28,802,159	\$145,124,666
41 Percentage of Budget by Site	54.12%	26.03%	19.85%	
42 Shared Costs (DSO)	\$19,962,628	\$9,175,536	-\$28,802,159	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,305,603	-\$613,591	\$0	\$340,506
Section D - One-Time Adjustments & Fund Balance				
49a Annual Increase/(Decrease) to Fund Balance				\$340,506
49b Fund Balance July 1, Year Beginning				\$23,927,710
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,268,216
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.01
52 Unrestricted Fund Balance				\$24,268,216

2023-24 Final Budget
Board Strategy Session
8/31/2023

San Bernardino Community College District
2023-24 Budget Summary By Fund



Category	Unrestricted General Fund 110	Restricted General Fund 125	Bond Interest/ Redemption 215	Child Development 330/335	Capital Outlay 410/415	Bond Measure M 435	Bond Measure CC 445	Cafeteria 520
Revenues:								
Federal Revenues	-	2,262,376	-	545,357	-	-	-	-
State Revenues	88,579,073	124,973,840	1,000,000	4,255,073	20,012,251	-	-	-
Local Revenues	47,696,424	7,788,190	57,000,000	290,781	660,633	450,000	4,500,000	521,526
Other Financing Sources/Transfers In	2,750,000	357,723	-	-	-	-	100,000,000	-
Total Revenues	139,025,497	135,382,129	58,000,000	5,091,211	20,672,884	450,000	104,500,000	521,526
Expenses:								
Academic Salaries	52,946,273	8,616,254	-	-	-	-	-	-
Classified Salaries	34,311,549	15,422,534	-	2,513,060	239,625	-	325,488	299,331
Employee Benefits	32,959,753	7,962,795	-	1,149,767	116,979	-	159,919	-
Supplies & materials	1,491,698	3,677,777	-	391,836	-	-	3,000	211,195
Other Expenses & Services	15,315,669	64,922,075	-	968,548	426,157	2,527,819	9,162,726	11,000
Capital Outlay	666,911	11,218,908	-	68,000	21,081,563	17,187,038	227,623,963	-
Other Outgo	1,227,591	23,561,786	58,000,000	-	1,066,216	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	138,919,444	135,382,129	58,000,000	5,091,211	22,930,540	19,714,857	237,275,096	521,526
Net Increase (Decrease) to Fund Balance	106,053	-	-	-	(2,257,656)	(19,264,857)	(132,775,096)	-
Estimated Beginning Fund Balance	23,110,890	21,468,812	65,044,224	182,919	12,775,128	29,751,819	231,591,619	219,711
Estimated Ending Fund Balance	23,216,943	21,468,812	65,044,224	182,919	10,517,472	10,486,962	98,816,523	219,711



San Bernardino Community College District
2023-24 Budget 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
Revenues:							
Federal Revenues	-	-	-	-	-	-	16,930,984
State Revenues	-	-	-	-	-	-	10,992,846
Local Revenues	4,390,350	2,444,920	387,700	166,000	65,500	252,785	108
Other Financing Sources/Transfers In	-	1,200,000	-	-	-	-	1,232,001
Total Revenues	4,390,350	3,644,920	387,700	166,000	65,500	252,785	29,155,939
Expenses:							
Academic Salaries	-	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	142,438	-
Employee Benefits	-	-	387,700	-	-	86,501	-
Supplies & materials	-	-	-	59,460	-	12,097	-
Other Expenses & Services	2,592,215	4,236,865	-	99,000	65,500	10,749	65,688
Capital Outlay	5,418,666	-	-	7,540	-	1,000	-
Other Outgo	-	-	-	-	-	-	29,090,251
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	8,010,881	4,236,865	387,700	166,000	65,500	252,785	29,155,939
Net Increase (Decrease) to Fund Balance	(3,620,531)	(591,945)	-	-	-	-	-
Estimated Beginning Fund Balance	55,509,630	5,421,775	3,263,793	422,225	169,433	863,583	-
Estimated Ending Fund Balance	51,889,099	4,829,830	3,263,793	422,225	169,433	863,583	-



San Bernardino Community College District
2023-24 Budget Summary By Fund



Category	Scholarship & Loan 755	OPEB Trust 765	PARS Trust 775	Student Clubs/Trusts 810	KVCR 390/395	Inland Futures Foundation 890/895	All Funds
Revenues:							
Federal Revenues	-	-	-	-	1,491,337	-	21,230,054
State Revenues	-	-	-	-	10,673	-	249,823,756
Local Revenues	1,020,497	1,000,000	5,050,000	293,138	4,391,064	1,395,791	139,765,407
Other Financing Sources/Transfers In	-	-	-	-	3,134,879	-	108,674,603
Total Revenues	1,020,497	1,000,000	5,050,000	293,138	9,027,953	1,395,791	519,493,820
Expenses:							
Academic Salaries	-	-	-	-	-	-	61,562,527
Classified Salaries	-	-	-	250	3,057,255	25,750	56,337,280
Employee Benefits	-	-	-	-	1,286,727	1,041	44,111,182
Supplies & materials	-	-	-	134,708	223,078	11,500	6,216,349
Other Expenses & Services	-	82,000	-	117,092	4,321,872	337,500	105,262,475
Capital Outlay	-	-	-	1,000	110,277	-	283,384,866
Other Outgo	1,020,497	-	-	40,088	-	1,020,000	115,026,429
Other Financing Uses/Transfers Out	-	-	4,157,724	-	-	-	4,157,724
Total Expenses	1,020,497	82,000	4,157,724	293,138	8,999,209	1,395,791	676,058,832
Net Increase (Decrease) to Fund Balance	-	918,000	892,276	-	28,744	-	(156,565,012)
Estimated Beginning Fund Balance	100,407	9,630,922	88,530,693	281,168	-	250,707	548,589,458
Estimated Ending Fund Balance	100,407	10,548,922	89,422,969	281,168	28,744	250,707	392,024,446

