



San Bernardino Community College District
Board Strategy Session
May 23, 2024
4:00 pm-6:00 pm Pacific Time

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

Public records relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection in the Office of the Chancellor at SBCCD, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA, during regular business hours or on the District's website www.sbccd.edu

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. **ACTION ITEMS**
 - A. Accept Resignation and Fill Trustee Vacancy by Provisional Appointment
- IV. **PRESENTATIONS**
 - A. SBCCD Fiscal Year 2024-2025 Budget Presentation
- V. **ADJOURN**

The next meeting of the Board: Business Meeting
June 13, 2024, at 4:00 PM
SBCCD Boardroom
550 E. Hospitality Ln., Ste 200
San Bernardino, CA 92408

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant

DATE: May 23, 2024

SUBJECT: Accept Resignation and Fill Trustee Vacancy by provisional appointment.

RECOMMENDATION

It is recommended that the Board of Trustees accept the resignation of Trustee Gloria Harrison and vote to fill the vacancy by provisional appointment as indicated in the attached timeline.

OVERVIEW

Gloria Harrison gave notice of her intent to resign from her seat on the SBCCD Board of Trustees, effective July 31, 2024. Gloria Harrison is the District's trustee representing Area 5. Trustee Harrison was elected in 2012, and her term expires in December 2024.

ANALYSIS

Pursuant to Education Code 5091, when a vacancy occurs or when a deferred resignation has been filed four or more months before the end of a Board member's term, the Board shall take action within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either make a provisional appointment or order an election.

In the event that the Board fails to make a provisional appointment or order an election within 60 days, the County Superintendent of Schools must call an election to fill the vacancy. The person appointed shall hold office until the next regularly scheduled election for district Board members and shall be afforded all the powers and duties of a Board member upon appointment.

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

The cost of any election held within a single district shall be borne by the entire district and shall be paid out of its funds. Election costs shall be determined by the county elections official and approved by the county board of supervisors.





PROVISIONAL APPOINTMENT TIMELINE

May 20, 2024	Received trustee's letter of resignation
May 23, 2024	Strategy Session: Board accepts resignation and takes action to fill vacancy by provisional appointment.
May 28, 2024	Notify the San Bernardino County Superintendent of Schools of board vacancy and intent to fill vacancy by provisional appointment.
May 31, 2024	Public Notice is published to call for applications by June 7 2024. The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092). The notice will contain links to information about the District and the Board and include the candidate information sheet to be completed and returned by June 19, 2024.
June 19, 2024	All applications for appointment are due.
June 20, 2024	Board Executive Members and Chancellor screen applications for eligibility and approve/develop interview questions.
June 27, 2024	Notification to qualified applicants of Board Interview date, time, and location.
July 11, 2024	The Board interviews candidates and takes action to approve provisional appointment based on majority vote.
July 12, 2024	Press releases are distributed to media, social media, and websites.
August 8, 2024	New Board Member is sworn-in and introduced.

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: May 23, 2024

SUBJECT: Preliminary Fiscal Year 2024-25 Tentative Budget

RECOMMENDATION

This item is for information and discussion purposes only.

OVERVIEW

In line with SBCCD Administrative Procedure 6200 on Budget Preparation, no later than May of each year, Fiscal Services will prepare a preliminary budget for presentation to the Board of Trustees. This presentation is for review and discussion and no action is necessary. The Fiscal Year 2024-25 Tentative Budget will be presented for adoption on June 13, 2024.

ANALYSIS

State Budget

The Governor's May Revision to his proposed 2024-25 State Budget was released on Friday, May 10. Due to lower than anticipated revenues, the revised budget projects a state deficit of \$45.0 billion, a further deterioration of \$7.1 billion from the \$39.9 billion estimated in January. The anticipated \$45.0 billion deficit continues to be attributed to a large decline in the stock market in 2023, the related lower cash receipts, and forecasting challenges due to the "unprecedented delay" in tax collections resulting from tax filing extensions granted.

The Student-Centered Funding Formula will increase \$31.1 million to fund the 1.07% COLA (up from 0.76% proposed in January) and will have to be stretched to address any increase in costs such as step and column, benefits, retirement rates, and operating costs.

The budget contains \$28.1 million for enrollment to fund 0.50% growth in FTES and continues to include hold harmless revenue protections. However, these protections will end with the 2024-25 year. The total computational revenue for 2024-25 will become the funding floor for future years.



The May Revision reiterates support for additional important provisions regarding the Community College system, including 1.7% COLA for categorical programs, an increase of \$60 million for the expansion of nursing programs/Bachelor of Science in Nursing partnerships, and continued commitment to student housing, and a statewide revenue bond to support housing projects already selected.

As indicated in the CCCO Governor's 2024-25 May Revision - Joint Analysis, *"It is critical to note that the final enacted budget may look different than the May Revision proposal and will be developed through negotiations between the Administration and Legislature. The Chancellor's Office has received numerous requests for information regarding remaining unspent funds in various areas. The May Revision continues to borrow nearly \$9 billion from future non-Proposition 98 sources which has drawn criticism from both the Legislative Analyst's Office and various K-14 stakeholder groups. Should the concept of borrowing from future non-Proposition 98 sources be rejected by the Legislature, it could lead to programmatic reductions and/or deferrals. Active discussions around alternative budget solutions are ongoing. The Chancellor's Office will continue to advocate for funding stability given community colleges' central role in providing equitable access to higher education, serving as engines of social and economic mobility for Californians, and bolstering the state's economy."*

SBCCD FY 2024-25 Tentative Budget

The preliminary FY 2024-25 Tentative Budget includes a 1.07% Cost of Living Adjustment (COLA), FTES growth of 4%, and a 0.37% increase in PERS costs. A reduction of approximately \$2.1 million in the Unrestricted General Fund, resulting from the Board's approved cost-saving early retirement incentive, is largely offset by estimated savings. The budget aligns with SBCCD's Administrative Procedure 6305 Reserves, maintaining a minimum fund balance of approximately two months of expenditures in its Unrestricted General Fund Balance.

In anticipation of potential actions by the Governor to address State budget gaps forecasted for 2024-25 and 2025-26, including expense reductions, borrowing, and deferrals, SBCCD staff has implemented nine measures to mitigate the impact of such actions on its budget and ability to continue serving its students and community. These strategies are prioritized, and the latter measures will not be implemented if SBCCD is able to meet its reserves requirement and maintain a balanced budget.

SBCCD Mitigation Measures in Priority Order

1. Meet or Exceed FTES Goals

Having already attained this year's FTES goal, we are confident in our ability to achieve the following enrollment goals over the next four years.

- FY24/25 4%
- FY25/26 4%
- FY26/27 3%
- FY27/28 2%

2. No Increase in Object Codes 4000's – 6000's

Due to the 1.07% COLA, prioritizing wages, step and column increases, and increased costs in employee benefits, it is necessary to maintain other expenses at the same level as Fiscal Year 2023-24.

3. Maintain Competitive Employee Health Benefits

SBCCD will continue to offer one cost-free benefit plan to eligible employees to maintain competitive health benefits.

4. Soft Hiring Freeze

As part of the early retirement incentive plan, all vacancies will require Chancellor's Cabinet approval. Recruitment will be limited to essential positions only.

5. When Appropriate, Eliminate Low-Enrolled Classes

We will evaluate low-enrolled classes and optimize class offerings as part of our enrollment management strategies. Classes needed to meet graduation requirements will continue to be offered.

6. Reduction of Reassign Time

Reassign time will be evaluated and modified to ensure it is focused on student success and/or student enrollment.

7. Use of Commercial Property Income

Commercial property income will be used as needed to balance the budget or meet the two-month reserve requirement.

8. Use of OPEB Trust Funds

Up to \$2 million from the Other Post Employment Benefits, or OPEB, trust will be utilized as necessary to balance the budget or meet the two-month reserve requirement.

9. Reduction of Reserve Requirement

If necessary, SBCCD staff will propose Board approval of the usage of reserves to balance the budget.

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

No action is required in relation to today's presentation of the Preliminary FY 2024-25 Tentative Budget, and there is no direct financial impact resulting. However, the guidance of the Board of Trustees will ensure a prudent and responsible fiscal path.



MULTI-YEAR FORECAST SUMMARY

UNRESTRICTED GENERAL FUND | SUMMARY (4% FY2023-24 FTES Growth)

	Proposed Budget FY 2024-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29
Revenues					
State-Based Revenue	130,634,468	130,634,467	136,114,841	139,898,533	142,944,806
Other Revenue	9,721,881	9,721,881	9,721,881	9,721,881	9,721,881
PARS Trust Gains	2,050,000	2,050,000	2,050,000	500,000	-
FCC Legal Fees Reimbursement/DSO Portion FCC	-	3,000,000	-	-	-
Commercial Building Profits	-	700,000	200,000	-	-
Total Revenues	142,406,349	146,106,348	148,086,722	150,120,415	152,666,687
Expenditures					
1000 - Academic Salaries	55,099,860	55,571,524	56,052,621	56,543,340	57,169,007
2000 - Classified Salaries	34,732,260	35,272,781	35,824,111	36,386,469	37,103,474
3000 - Benefits	36,503,540	36,991,756	37,492,385	38,005,756	38,591,450
4000 - Supplies	1,541,548	1,572,379	1,603,827	1,635,903	1,668,621
5000 - Other Expenses and Services	15,336,801	15,643,537	15,956,408	16,275,536	16,601,047
6000 - Capital Outlay	584,481	596,171	608,094	620,256	632,661
7000 - Other Outgo	1,215,591	1,200,000	1,200,000	1,200,000	1,200,000
Total Expenditures	145,014,081	146,848,147	148,737,446	150,667,260	152,966,260
Total Operating Gains/(Losses)	(2,607,732)	(741,799)	(650,724)	(546,845)	(299,573)
Early Retirement Savings Estimate	1,583,747	1,152,522	1,004,047	894,773	814,347
Vacant Position Savings Estimate	1,050,000	-	-	-	-
Beginning Fund Balance	23,864,468	23,890,483	24,301,206	24,654,528	25,002,456
Amount Added/(Used) to/(from) Fund Balance	26,015	410,723	353,323	347,928	514,774
Ending Fund Balance	23,890,483	24,301,206	24,654,528	25,002,456	25,517,230
Fund Balance in Months	2.01	2.00	2.00	2.00	2.01



MULTI-YEAR FORECAST

UNRESTRICTED GENERAL FUND | 2024-25 TENTATIVE BUDGET

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,593,194	\$ 6,508,449		\$14,101,642
2 3-Year Average Funded/Forecasted Credit FTES	9,107.97	4,170.09		13,278.06
3 Rate Per Credit FTES				\$5,294.43
4 Total Credit FTES Funding	\$ 48,221,474	\$ 22,078,261		\$70,299,735
5 Special Admit and CDCP (enhanced) FTES	694.18	172.39		866.57
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,424.53
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,153,960	\$ 1,279,913		\$6,433,874
8 Non-Credit FTES	271.15	16.56		287.72
9 Rate Per Non-Credit FTES				\$4,464.58
10 Total Non-Credit FTES Funding	\$ 1,210,579	\$ 73,952		\$1,284,531
11 Total SBCCD Funded FTES	10,073.30	4,359.05		14,432.34
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,252
14 Total Supplemental Component Funding	\$ 15,464,440	\$ 5,572,268		\$21,036,708
15 Total Student Success Incentive Component Funding	\$ 10,055,139	\$ 4,534,085		\$14,589,224
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 87,698,786	\$ 40,046,927		\$127,745,713
16a Stability Provision	\$1,983,160	\$905,594		\$2,888,753
16b Total State-Based Revenue After Stability Provision	\$89,681,947	\$40,952,521		\$130,634,467
17 State-Based Revenue Percent By College	68.65%	31.35%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$89,681,947	\$40,952,521	\$0	\$130,634,468
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$89,681,947	\$40,952,521	\$0	\$130,634,468
23 Change From Previous Year State Base Revenue				\$1,382,992
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,605	\$145,945		\$465,550
25 Full-time Faculty Funding	\$1,577,979	\$720,571		\$2,298,550
26 Lottery Funding	\$2,174,239	\$992,849		\$3,167,088
27 Interest Income	\$1,317,354	\$601,559		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$746,869	\$341,051		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a STRS/PERS Trust Interest Revenue	\$1,407,347	\$642,653		\$2,050,000
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0	\$0	\$0
31 Total Other Revenue	\$8,081,588	\$3,690,293		\$11,771,881
32 Total Revenue (line 22 + line 31)	\$97,763,535	\$44,642,814	\$0	\$142,406,349
Section C - Site Expenses				
33 1000 - Academic Salaries	\$37,260,343	\$16,865,164	\$974,352	\$55,099,860
34 2000 - Classified Salaries	\$13,601,976	\$7,763,765	\$13,366,519	\$34,732,260
35 3000 - Benefits	\$18,732,476	\$9,938,507	\$7,832,557	\$36,503,540
36 4000 - Supplies	\$858,920	\$342,650	\$339,979	\$1,541,548
37 5000 - Other Expenses and Services	\$7,513,471	\$2,688,876	\$5,134,453	\$15,336,801
38 6000 - Capital Outlay	\$379,476	\$65,560	\$139,445	\$584,481
39 7000 - Other Outgo	\$15,591	\$0	\$1,200,000	\$1,215,591
40 Site Budgeted / Projected Actual Expenditures	\$78,362,253	\$37,664,522	\$28,987,306	\$145,014,081
41 Percentage of Budget by Site	54.04%	25.97%	19.99%	
42 Shared Costs (DSO)	\$19,900,093	\$9,087,213	-\$28,987,306	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$498,811	-\$2,108,921	\$0	-\$2,607,732
Section D - One-Time Adjustments & Fund Balance				
47 Early Retirement Savings Estimate	\$770,072	\$690,935	\$122,740	\$1,583,747
48 Vacant Position Savings Estimate	\$487,682	\$221,172	\$341,146	\$1,050,000
49a Annual Increase/(Decrease) to Fund Balance				\$26,015
49b Fund Balance July 1, Year Beginning				\$23,864,468
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$23,890,483
51 Fund Balance Coverage/Mo (line 52/(line 40-savings)/12)				2.01
52 Unrestricted Fund Balance				\$23,890,483





MULTI-YEAR FORECAST

UNRESTRICTED GENERAL FUND | 2025-26 FORECAST

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 7,800,487	\$ 6,686,130		\$14,486,617
2 3-Year Average Funded/Forecasted Credit FTES	8,812.68	4,034.90		12,847.58
3 Rate Per Credit FTES				\$5,438.97
4 Total Credit FTES Funding	\$ 47,931,886	\$ 21,945,672		\$69,877,559
5 Special Admit and CDCP (enhanced) FTES	721.95	179.29		901.23
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,627.22
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,506,450	\$ 1,367,449		\$6,873,899
8 Non-Credit FTES	282.00	17.23		299.22
9 Rate Per Non-Credit FTES				\$4,586.46
10 Total Non-Credit FTES Funding	\$ 1,293,373	\$ 79,009		\$1,372,382
11 Total SBCCD Funded FTES	9,816.63	4,231.41		14,048.04
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,287
14 Total Supplemental Component Funding	\$ 15,886,619	\$ 5,724,391		\$21,611,010
15 Total Student Success Incentive Component Funding	\$ 10,329,644	\$ 4,657,866		\$14,987,510
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 88,748,460	\$ 40,460,517		\$129,208,977
16a Stability Provision	\$979,112	\$446,378		\$1,425,490
16b Total State-Based Revenue After Stability Provision	\$89,727,571	\$40,906,895		\$130,634,467
17 State-Based Revenue Percent By College	68.69%	31.31%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$89,727,571	\$40,906,895	\$0	\$130,634,467
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$89,727,571	\$40,906,895	\$0	\$130,634,467
23 Change From Previous Year State Base Revenue				-\$1
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,768	\$145,782		\$465,550
25 Full-time Faculty Funding	\$1,578,782	\$719,768		\$2,298,550
26 Lottery Funding	\$2,175,346	\$991,742		\$3,167,088
27 Interest Income	\$1,318,024	\$600,888		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$747,249	\$340,671		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a STRS/PERS Trust Interest Revenue	\$1,408,063	\$641,937		\$2,050,000
30b Commercial Building Annual Revenue	\$480,802	\$219,198		\$700,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0	\$0	\$3,000,000
31 Total Other Revenue	\$8,566,228	\$3,905,654		\$15,471,881
32 Total Revenue (line 22 + line 31)	\$98,293,799	\$44,812,549	\$0	\$146,106,348
Section C - Site Expenses				
33 1000 - Academic Salaries	\$37,580,907	\$17,016,265	\$974,352	\$55,571,524
34 2000 - Classified Salaries	\$13,827,450	\$7,908,671	\$13,536,660	\$35,272,781
35 3000 - Benefits	\$19,011,445	\$10,046,065	\$7,934,246	\$36,991,756
36 4000 - Supplies	\$876,098	\$349,503	\$346,779	\$1,572,379
37 5000 - Other Expenses and Services	\$7,663,741	\$2,742,654	\$5,237,143	\$15,643,537
38 6000 - Capital Outlay	\$387,066	\$66,871	\$142,234	\$596,171
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$79,346,706	\$38,130,028	\$29,371,413	\$146,848,147
41 Percentage of Budget by Site	54.03%	25.97%	20.00%	
42 Shared Costs (DSO)	\$20,174,044	\$9,197,368	-\$29,371,413	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$1,226,951	-\$2,514,848	\$0	-\$741,799
Section D - One-Time Adjustments & Fund Balance				
47 Early Retirement Savings Estimate	\$703,047	\$350,150	\$99,325	\$1,152,522
48 Vacant Position Savings Estimate				\$0
49a Annual Increase/(Decrease) to Fund Balance				\$410,723
49b Fund Balance July 1, Year Beginning				\$23,890,483
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,301,206
51 Fund Balance Coverage/Mo (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$24,301,206





MULTI-YEAR FORECAST

UNRESTRICTED GENERAL FUND | 2026-27 FORECAST

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 8,043,082	\$ 6,894,069		\$14,937,151
2 3-Year Average Funded/Forecasted Credit FTES	9,134.65	4,182.31		13,316.97
3 Rate Per Credit FTES				\$5,608.12
4 Total Credit FTES Funding	\$ 51,228,227	\$ 23,454,906		\$74,683,133
5 Special Admit and CDCP (enhanced) FTES	743.61	184.66		928.27
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,864.43
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,848,032	\$ 1,452,276		\$7,300,308
8 Non-Credit FTES	290.46	17.74		308.20
9 Rate Per Non-Credit FTES				\$4,729.10
10 Total Non-Credit FTES Funding	\$ 1,373,605	\$ 83,910		\$1,457,515
11 Total SBCCD Funded FTES	10,168.72	4,384.72		14,553.44
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,327
14 Total Supplemental Component Funding	\$ 16,380,693	\$ 5,902,419		\$22,283,112
15 Total Student Success Incentive Component Funding	\$ 10,650,896	\$ 4,802,725		\$15,453,621
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 93,524,535	\$ 42,590,306		\$136,114,841
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$93,524,535	\$42,590,306		\$136,114,841
17 State-Based Revenue Percent By College	68.71%	31.29%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$93,524,535	\$42,590,306	\$0	\$136,114,841
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$93,524,535	\$42,590,306	\$0	\$136,114,841
23 Change From Previous Year State Base Revenue				\$5,480,374
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,880	\$145,671		\$465,550
25 Full-time Faculty Funding	\$1,579,334	\$719,216		\$2,298,550
26 Lottery Funding	\$2,176,107	\$990,981		\$3,167,088
27 Interest Income	\$1,318,485	\$600,427		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$747,510	\$340,410		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a STRS/PERS Trust Interest Revenue	\$1,408,555	\$641,445		\$2,050,000
30b Commercial Building Annual Revenue	\$137,420	\$62,580		\$200,000
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$8,225,487	\$3,746,395		\$11,971,881
32 Total Revenue (line 22 + line 31)	\$101,750,022	\$46,336,700	\$0	\$148,086,722
Section C - Site Expenses				
33 1000 - Academic Salaries	\$37,907,882	\$17,170,387	\$974,352	\$56,052,621
34 2000 - Classified Salaries	\$14,057,433	\$8,056,475	\$13,710,203	\$35,824,111
35 3000 - Benefits	\$19,297,632	\$10,156,208	\$8,038,546	\$37,492,385
36 4000 - Supplies	\$893,620	\$356,493	\$353,714	\$1,603,827
37 5000 - Other Expenses and Services	\$7,817,016	\$2,797,507	\$5,341,885	\$15,956,408
38 6000 - Capital Outlay	\$394,807	\$68,209	\$145,079	\$608,094
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$80,368,389	\$38,605,278	\$29,763,780	\$148,737,446
41 Percentage of Budget by Site	54.03%	25.96%	20.01%	
42 Shared Costs (DSO)	\$20,450,699	\$9,313,081	-\$29,763,780	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$930,934	-\$1,581,658	\$0	-\$650,724
Section D - One-Time Adjustments & Fund Balance				
47 Early Retirement Savings Estimate	\$625,111	\$310,362	\$68,574	\$1,004,047
48 Vacant Position Savings Estimate				\$0
49a Annual Increase/(Decrease) to Fund Balance				\$353,323
49b Fund Balance July 1, Year Beginning				\$24,301,206
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,654,528
51 Fund Balance Coverage/Mo (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$24,654,528





MULTI-YEAR FORECAST

UNRESTRICTED GENERAL FUND | 2027-28 FORECAST

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 8,123,513	\$ 6,963,009		\$15,086,522
2 3-Year Average Funded/Forecasted Credit FTES	9,406.60	4,306.82		13,713.43
3 Rate Per Credit FTES				\$5,664.20
4 Total Credit FTES Funding	\$ 53,280,884	\$ 24,394,717		\$77,675,601
5 Special Admit and CDCP (enhanced) FTES	758.48	188.36		946.83
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,943.07
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 6,024,642	\$ 1,496,135		\$7,520,777
8 Non-Credit FTES	296.27	18.10		314.37
9 Rate Per Non-Credit FTES				\$4,776.39
10 Total Non-Credit FTES Funding	\$ 1,415,088	\$ 86,444		\$1,501,532
11 Total SBCCD Funded FTES	10,461.35	4,513.28		14,974.63
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,340
14 Total Supplemental Component Funding	\$ 16,544,500	\$ 5,961,444		\$22,505,943
15 Total Student Success Incentive Component Funding	\$ 10,757,405	\$ 4,850,753		\$15,608,158
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 96,146,032	\$ 43,752,502		\$139,898,534
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$96,146,032	\$43,752,502		\$139,898,533
17 State-Based Revenue Percent By College	68.73%	31.27%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$96,146,031	\$43,752,502	\$0	\$139,898,533
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$96,146,031	\$43,752,502	\$0	\$139,898,533
23 Change From Previous Year State Base Revenue				\$3,783,693
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,952	\$145,598		\$465,550
25 Full-time Faculty Funding	\$1,579,691	\$718,859		\$2,298,550
26 Lottery Funding	\$2,176,598	\$990,489		\$3,167,088
27 Interest Income	\$1,318,783	\$600,129		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$747,679	\$340,241		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a STRS/PERS Trust Interest Revenue	\$343,628	\$156,372		\$500,000
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$7,024,527	\$3,197,355		\$10,221,881
32 Total Revenue (line 22 + line 31)	\$103,170,558	\$46,949,857	\$0	\$150,120,415
Section C - Site Expenses				
33 1000 - Academic Salaries	\$38,241,396	\$17,327,592	\$974,352	\$56,543,340
34 2000 - Classified Salaries	\$14,292,016	\$8,207,235	\$13,887,218	\$36,386,469
35 3000 - Benefits	\$19,591,229	\$10,268,999	\$8,145,528	\$38,005,756
36 4000 - Supplies	\$911,492	\$363,622	\$360,788	\$1,635,903
37 5000 - Other Expenses and Services	\$7,973,356	\$2,853,457	\$5,448,723	\$16,275,536
38 6000 - Capital Outlay	\$402,703	\$69,573	\$147,980	\$620,256
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$81,412,192	\$39,090,479	\$30,164,589	\$150,667,260
41 Percentage of Budget by Site	54.03%	25.94%	20.02%	
42 Shared Costs (DSO)	\$20,730,779	\$9,433,810	-\$30,164,589	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,027,588	-\$1,574,432	\$0	-\$546,845
Section D - One-Time Adjustments & Fund Balance				
47 Early Retirement Savings Estimate	\$565,873	\$282,627	\$46,273	\$894,773
48 Vacant Position Savings Estimate				\$0
49a Annual Increase/(Decrease) to Fund Balance				\$347,928
49b Fund Balance July 1, Year Beginning				\$24,654,528
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$25,002,456
51 Fund Balance Coverage/Mo (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$25,002,456





MULTI-YEAR FORECAST

UNRESTRICTED GENERAL FUND | 2028-29 FORECAST

	SBVC	CHC	DSO	SBCCD Total
Section A - State-Based Revenue				
1 Base Allocation Revenue (medium and small colleges)	\$ 8,204,748	\$ 7,032,639		\$15,237,388
2 3-Year Average Funded/Forecasted Credit FTES	9,593.19	4,392.25		13,985.44
3 Rate Per Credit FTES				\$5,720.84
4 Total Credit FTES Funding	\$ 54,881,127	\$ 25,127,391		\$80,008,518
5 Special Admit and CDCP (enhanced) FTES	766.06	190.24		956.30
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$8,022.50
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 6,145,737	\$ 1,526,207		\$7,671,944
8 Non-Credit FTES	299.23	18.28		317.51
9 Rate Per Non-Credit FTES				\$4,824.16
10 Total Non-Credit FTES Funding	\$ 1,443,531	\$ 88,182		\$1,531,713
11 Total SBCCD Funded FTES	10,658.48	4,600.77		15,259.26
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,353
14 Total Supplemental Component Funding	\$ 16,709,945	\$ 6,021,058		\$22,731,003
15 Total Student Success Incentive Component Funding	\$ 10,864,979	\$ 4,899,260		\$15,764,239
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 98,250,068	\$ 44,694,738		\$142,944,805
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$98,250,069	\$44,694,738		\$142,944,806
17 State-Based Revenue Percent By College	68.73%	31.27%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$98,250,068	\$44,694,738	\$0	\$142,944,806
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$98,250,068	\$44,694,738	\$0	\$142,944,806
23 Change From Previous Year State Base Revenue				\$3,046,272
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,986	\$145,564		\$465,550
25 Full-time Faculty Funding	\$1,579,859	\$718,691		\$2,298,550
26 Lottery Funding	\$2,176,830	\$990,257		\$3,167,088
27 Interest Income	\$1,318,924	\$599,989		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$747,759	\$340,161		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a STRS/PERS Trust Interest Revenue	\$0	\$0		\$0
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c FCC Legal Fees Reimbursement/DSO Portion FCC	\$0	\$0		\$0
31 Total Other Revenue	\$6,681,554	\$3,040,328		\$9,721,881
32 Total Revenue (line 22 + line 31)	\$104,931,622	\$47,735,065	\$0	\$152,666,687
Section C - Site Expenses				
33 1000 - Academic Salaries	\$38,666,626	\$17,528,029	\$974,352	\$57,169,007
34 2000 - Classified Salaries	\$14,591,109	\$8,399,454	\$14,112,911	\$37,103,474
35 3000 - Benefits	\$19,922,991	\$10,401,552	\$8,266,908	\$38,591,450
36 4000 - Supplies	\$929,722	\$370,895	\$368,004	\$1,668,621
37 5000 - Other Expenses and Services	\$8,132,823	\$2,910,526	\$5,557,698	\$16,601,047
38 6000 - Capital Outlay	\$410,757	\$70,964	\$150,940	\$632,661
39 7000 - Other Outgo	\$0	\$0	\$1,200,000	\$1,200,000
40 Site Budgeted / Projected Actual Expenditures	\$82,654,029	\$39,681,420	\$30,630,812	\$152,966,260
41 Percentage of Budget by Site	54.03%	25.94%	20.02%	
42 Shared Costs (DSO)	\$21,053,436	\$9,577,376	-\$30,630,812	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,224,157	-\$1,523,730	\$0	-\$299,573
Section D - One-Time Adjustments & Fund Balance				
47 Early Retirement Savings Estimate	\$520,541	\$260,848	\$32,958	\$814,347
48 Vacant Position Savings Estimate				\$0
49a Annual Increase/(Decrease) to Fund Balance				\$514,774
49b Fund Balance July 1, Year Beginning				\$25,002,456
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$25,517,230
51 Fund Balance Coverage/Mo (line 52/(line 40-savings)/12)				2.01
52 Unrestricted Fund Balance				\$25,517,230



San Bernardino Community College District
FY 2024-25 Tentative 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	-	2,513,410	-	551,215	-	-	-	-
State Revenues	91,727,204	70,058,966	200,000	4,493,797	3,173,731	-	-	-
Local Revenues	48,629,145	10,290,148	54,800,000	191,291	440,945	800,000	6,000,000	575,500
Other Financing Sources/Transfers In	2,050,000	12,282,722	-	-	-	-	-	-
Total Revenues	142,406,349	95,145,246	55,000,000	5,236,303	3,614,676	800,000	6,000,000	575,500
Expenses:								
Academic Salaries	55,099,860	8,823,409	-	-	-	-	-	-
Classified Salaries	34,732,260	14,498,675	-	2,681,410	257,920	-	354,006	329,545
Employee Benefits	36,503,540	8,301,629	-	1,381,161	125,761	-	173,204	1,133
Supplies & materials	1,541,548	3,420,670	-	280,915	-	-	1,000	235,565
Other Expenses & Services	15,336,801	40,201,200	-	260,559	321,339	1,339,286	3,285,484	9,257
Capital Outlay	584,481	3,915,919	-	632,258	4,249,706	9,259,514	151,707,610	-
Other Outgo	1,215,591	15,983,744	55,000,000	-	-	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	145,014,081	95,145,246	55,000,000	5,236,303	4,954,726	10,598,800	155,521,304	575,500
Net Increase (Decrease) to Fund Balance	(2,607,732)	-	-	-	(1,340,050)	(9,798,800)	(149,521,304)	-



San Bernardino Community College District
FY 2024-25 Tentative 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	-	-	-	-	-	-	23,163,823
State Revenues	-	-	-	-	-	-	5,389,460
Local Revenues	5,338,887	2,444,920	371,000	146,000	142,305	397,308	5,045
Other Financing Sources/Transfers In	-	1,200,000	-	-	-	-	1,119,084
Total Revenues	5,338,887	3,644,920	371,000	146,000	142,305	397,308	29,677,412
Expenses:							
Academic Salaries	-	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	159,763	-
Employee Benefits	-	-	371,000	-	-	92,099	-
Supplies & materials	-	-	-	55,000	-	24,709	-
Other Expenses & Services	2,804,175	4,186,865	-	82,000	142,305	30,737	59,463
Capital Outlay	3,892,316	-	-	9,000	-	90,000	-
Other Outgo	-	-	-	-	-	-	29,617,949
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	6,696,491	4,186,865	371,000	146,000	142,305	397,308	29,677,412
Net Increase (Decrease) to Fund Balance	(1,357,604)	(541,945)	-	-	-	-	-



San Bernardino Community College District
FY 2024-25 Tentative 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	-	-	-	-	397,711	-	26,626,159
State Revenues	-	-	-	-	-	-	175,043,158
Local Revenues	754,989	1,000,000	5,400,000	154,102	3,830,949	1,483,453	143,195,987
Other Financing Sources/Transfers In	-	-	-	-	3,452,352	-	20,104,158
Total Revenues	754,989	1,000,000	5,400,000	154,102	7,681,012	1,483,453	364,969,462
Expenses:							
Academic Salaries	-	-	-	-	-	-	63,923,269
Classified Salaries	-	-	-	-	2,471,631	-	55,485,210
Employee Benefits	-	-	-	-	1,134,031	-	48,083,558
Supplies & materials	-	-	-	66,794	45,382	12,000	5,683,583
Other Expenses & Services	-	82,000	-	55,220	3,778,461	381,453	72,356,605
Capital Outlay	-	-	-	-	61,202	-	174,402,006
Other Outgo	754,989	-	4,002,000	32,088	-	1,090,000	107,696,361
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	754,989	82,000	4,002,000	154,102	7,490,707	1,483,453	527,630,592
Net Increase (Decrease) to Fund Balance	-	918,000	1,398,000	-	190,305	-	(162,661,130)

