



San Bernardino Community College District
Board Strategy Session
August 22, 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. **CLARIFICATIONS**
- IV. **PRESENTATIONS**
 - A. SBCCD FISCAL YEAR 2024-25 FINAL BUDGET PRESENTATION
- V. **ADJOURN**

The next meeting of the Board: Business Meeting
September 12, 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: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services

DATE: August 22, 2024

SUBJECT: 2024-25 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 2028-29, 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
2024-25 Final Budget | Executive Summary

Board Strategy Session – August 22, 2024



“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 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 DEIA: 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 2024-2025 Final Budget has been constructed to align with these four goals.

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 2024-25 California State Budget outlines the state's financial allocations and priorities amidst ongoing fiscal challenges. The budget reflects total state expenditures of approximately \$298 billion, marking a 4.2% decrease from the previous year, with General Fund spending reduced by more than 6% to \$211.5 billion. This reduction addresses a significant \$45 billion budget deficit, largely due to revenue shortfalls in the technology sector and tax payment delays. The budget incorporates various solutions to close the deficit, including funding delays, reductions from previous budgets, and the suspension of certain tax credits.

For California Community Colleges, the budget secures a Proposition 98 funding guarantee of \$115 billion for 2024-25, which is a substantial increase from the prior year. This includes measures to address \$8 billion in suspended funding from 2023-24. The budget also includes a 1.07% cost-of-living adjustment (COLA) for the Student-Centered Funding Formula (SCFF) and selected categorical programs, totaling \$113.3 million, alongside \$28 million allocated for 0.5% enrollment growth.



In terms of investments, the budget is conservative with one-time funding, allocating \$18 million for projects supporting the Vision 2030 priorities and \$20 million to assist with financial aid administration due to FAFSA delays. Additionally, \$6 million is allocated to the Mapping Pathways for Credit for Prior Learning initiative. Capital outlay investments are notably limited, with only \$29 million allocated for ongoing projects, a significant decrease from previous years.

Policy decisions within the budget focus on stability, leveraging the state's reserves to mitigate the impact of projected deficits. Over \$12 billion is withdrawn from the Budget Stabilization Account over two years, with the remaining reserves used to maintain core programs. However, the budget also includes a 7.95% reduction for nearly all state departments, eliminating thousands of vacant positions and reducing funding for various state programs, including corrections, affordable housing, and healthcare workforce initiatives. Despite these cuts, the budget prioritizes the stability of core programs, including those within the California Community Colleges system, ensuring continued support amidst financial challenges.

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.

In anticipation of potential 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 reserve requirement and maintain a balanced budget. These strategies, in priority order, are as follows:

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.

- FY 2024/25 4%
- FY 2025/26 4%
- FY 2026/27 4%
- FY 2027/28 4%
- FY 2028/29 1%



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, any increases in expenses due to inflation will be covered from other areas of the budget.

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, recruitment for vacancies will require Chancellor's Cabinet approval and 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 (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 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 Saver Rental program.

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 strive to remain at the median regional salary level. The multi-year forecast included with this budget reflects the implementation of these important negotiations, including step and column 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.

Jose F. Torres
Executive Vice Chancellor



San Bernardino Community College District
Multi-Year Forecast



UNRESTRICTED GENERAL FUND | **SUMMARY** (4% FY25 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	130,987,469	133,070,030	137,708,903	142,560,895	145,810,753
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	-	-
PARS FCC Legal Fees Reimbursement/DSO Portion	1,200,000	1,800,000	-	-	-
Commercial Building Profits	-	900,000	150,000	-	-
Total Revenues	143,959,350	147,541,911	149,630,784	152,282,777	155,532,635
Expenditures					
1000 - Academic Salaries	55,607,366	56,079,030	56,560,128	57,050,847	57,676,514
2000 - Classified Salaries	35,289,862	35,830,382	36,381,713	36,944,070	37,661,076
3000 - Benefits	37,141,772	37,629,988	38,130,617	38,831,343	39,619,380
4000 - Supplies	1,549,223	1,580,207	1,611,811	1,668,225	1,726,613
5000 - Other Expenses and Services	15,011,126	15,311,349	15,617,576	16,164,191	16,729,937
6000 - Capital Outlay	719,276	733,662	748,335	774,526	801,635
7000 - Other Outgo	1,215,591	1,224,000	1,248,480	1,292,177	1,337,403
Total Expenditures	146,534,216	148,388,618	150,298,660	152,725,379	155,552,558
Total Operating Gains/(Losses)	(2,574,866)	(846,707)	(667,875)	(442,602)	(19,923)
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	24,213,732	24,272,613	24,578,428	24,914,599	25,366,770
Amount Added/(Used) to/(from) Fund Balance	58,881	305,815	336,172	452,171	794,424
Ending Fund Balance	24,272,613	24,578,428	24,914,599	25,366,770	26,161,194
Fund Balance in Months	2.02	2.00	2.00	2.00	2.03



San Bernardino Community College District
Multi-Year Forecast



UNRESTRICTED GENERAL FUND | 2024-25 FINAL 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	9,512.83	4,355.46		13,868.29
3 Rate Per Credit FTES				\$5,294.43
4 Total Credit FTES Funding	\$ 50,365,004	\$ 23,059,678		\$73,424,683
5 Special Admit and CDCP (enhanced) FTES	567.81	141.01		708.82
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,424.53
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 4,215,752	\$ 1,046,922		\$5,262,674
8 Non-Credit FTES	259.59	15.86		275.44
9 Rate Per Non-Credit FTES				\$4,464.58
10 Total Non-Credit FTES Funding	\$ 1,158,944	\$ 70,797		\$1,229,741
11 Total SBCCD Funded FTES	10,340.23	4,512.33		14,852.56
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)	\$ 88,852,473	\$ 40,792,200		\$129,644,673
16a Stability Provision	\$920,290	\$422,505		\$1,342,795
16b Total State-Based Revenue After Stability Provision	\$89,772,764	\$41,214,705		\$130,987,469
17 State-Based Revenue Percent By College	68.54%	31.46%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$89,772,764	\$41,214,705	\$0	\$130,987,469
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$89,772,764	\$41,214,705	\$0	\$130,987,469
23 Change From Previous Year State Base Revenue				\$1,386,729
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,066	\$146,484		\$465,550
25 Full-time Faculty Funding	\$1,575,320	\$723,230		\$2,298,550
26 Lottery Funding	\$2,170,576	\$996,512		\$3,167,088
27 Interest Income	\$1,315,134	\$603,778		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$745,610	\$342,310		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a PARS Trust Gains	\$1,404,975	\$645,025		\$2,050,000
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$0	\$1,200,000
31 Total Other Revenue	\$8,068,878	\$3,703,004		\$12,971,881
32 Total Revenue (line 22 + line 31)	\$97,841,641	\$44,917,709	\$0	\$143,959,350
Section C - Site Expenses				
33 1000 - Academic Salaries	\$37,507,178	\$17,121,527	\$978,662	\$55,607,366
34 2000 - Classified Salaries	\$13,729,492	\$7,922,140	\$13,638,230	\$35,289,862
35 3000 - Benefits	\$18,848,516	\$10,099,153	\$8,194,102	\$37,141,772
36 4000 - Supplies	\$852,869	\$343,900	\$352,454	\$1,549,223
37 5000 - Other Expenses and Services	\$7,502,966	\$2,631,441	\$4,876,718	\$15,011,126
38 6000 - Capital Outlay	\$511,671	\$62,810	\$144,795	\$719,276
39 7000 - Other Outgo	\$15,591	\$0	\$1,200,000	\$1,215,591
40 Site Budgeted / Projected Actual Expenditures	\$78,968,283	\$38,180,971	\$29,384,962	\$146,534,216
41 Percentage of Budget by Site	53.89%	26.06%	20.05%	
42 Shared Costs (DSO)	\$20,139,096	\$9,245,866	-\$29,384,962	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$1,265,738	-\$2,509,128	\$0	-\$2,574,866
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				\$58,881
49b Fund Balance July 1, Year Beginning				\$24,213,732
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,272,613
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.02
52 Unrestricted Fund Balance				\$24,272,613



San Bernardino Community College District
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)	\$ 7,815,673	\$ 6,699,147		\$14,514,820
2 3-Year Average Funded/Forecasted Credit FTES	9,432.21	4,318.55		13,750.75
3 Rate Per Credit FTES				\$5,449.56
4 Total Credit FTES Funding	\$ 51,401,328	\$ 23,534,161		\$74,935,489
5 Special Admit and CDCP (enhanced) FTES	590.53	146.65		737.18
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,642.07
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 4,512,844	\$ 1,120,701		\$5,633,546
8 Non-Credit FTES	269.97	16.49		286.46
9 Rate Per Non-Credit FTES				\$4,595.39
10 Total Non-Credit FTES Funding	\$ 1,240,617	\$ 75,786		\$1,316,404
11 Total SBCCD Funded FTES	10,292.70	4,481.69		14,774.39
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,289
14 Total Supplemental Component Funding	\$ 15,917,548	\$ 5,735,535		\$21,653,083
15 Total Student Success Incentive Component Funding	\$ 10,349,754	\$ 4,666,934		\$15,016,688
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 91,237,766	\$ 41,832,265		\$133,070,030
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$91,237,766	\$41,832,264		\$133,070,030
17 State-Based Revenue Percent By College	68.56%	31.44%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$91,237,766	\$41,832,264	\$0	\$133,070,030
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$91,237,766	\$41,832,264	\$0	\$133,070,030
23 Change From Previous Year State Base Revenue				\$2,082,561
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,198	\$146,352		\$465,550
25 Full-time Faculty Funding	\$1,575,971	\$722,579		\$2,298,550
26 Lottery Funding	\$2,171,473	\$995,615		\$3,167,088
27 Interest Income	\$1,315,678	\$603,235		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$745,918	\$342,002		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a PARS Trust Gains	\$1,405,556	\$644,444		\$2,050,000
30b Commercial Building Annual Revenue	\$617,073	\$282,927		\$900,000
30c PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$0	\$1,800,000
31 Total Other Revenue	\$8,689,065	\$3,982,816		\$14,471,881
32 Total Revenue (line 22 + line 31)	\$99,926,831	\$45,815,081	\$0	\$147,541,911
Section C - Site Expenses				
33 1000 - Academic Salaries	\$37,827,741	\$17,272,627	\$978,662	\$56,079,030
34 2000 - Classified Salaries	\$13,954,966	\$8,067,046	\$13,808,371	\$35,830,382
35 3000 - Benefits	\$19,127,486	\$10,206,711	\$8,295,791	\$37,629,988
36 4000 - Supplies	\$869,927	\$350,778	\$359,503	\$1,580,207
37 5000 - Other Expenses and Services	\$7,653,026	\$2,684,070	\$4,974,253	\$15,311,349
38 6000 - Capital Outlay	\$521,904	\$64,066	\$147,691	\$733,662
39 7000 - Other Outgo	\$0	\$0	\$1,224,000	\$1,224,000
40 Site Budgeted / Projected Actual Expenditures	\$79,955,049	\$38,645,298	\$29,788,271	\$148,388,618
41 Percentage of Budget by Site	53.88%	26.04%	20.07%	
42 Shared Costs (DSO)	\$20,423,947	\$9,364,324	-\$29,788,271	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$452,165	-\$2,194,541	\$0	-\$846,707
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				\$305,815
49b Fund Balance July 1, Year Beginning				\$24,272,613
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,578,428
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$24,578,428



San Bernardino Community College District
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)	\$ 7,893,830	\$ 6,766,138		\$14,659,968
2 3-Year Average Funded/Forecasted Credit FTES	9,809.49	4,491.29		14,300.78
3 Rate Per Credit FTES				\$5,504.05
4 Total Credit FTES Funding	\$ 53,991,955	\$ 24,720,282		\$78,712,238
5 Special Admit and CDCP (enhanced) FTES	614.15	152.51		766.66
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,718.49
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 4,740,292	\$ 1,177,184		\$5,917,476
8 Non-Credit FTES	280.77	17.15		297.92
9 Rate Per Non-Credit FTES				\$4,641.34
10 Total Non-Credit FTES Funding	\$ 1,303,144	\$ 79,606		\$1,382,750
11 Total SBCCD Funded FTES	10,704.41	4,660.95		15,365.36
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,302
14 Total Supplemental Component Funding	\$ 16,076,723	\$ 5,792,891		\$21,869,614
15 Total Student Success Incentive Component Funding	\$ 10,453,252	\$ 4,713,603		\$15,166,855
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 94,459,197	\$ 43,249,705		\$137,708,902
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$94,459,197	\$43,249,705		\$137,708,903
17 State-Based Revenue Percent By College	68.59%	31.41%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$94,459,197	\$43,249,705	\$0	\$137,708,903
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$94,459,197	\$43,249,705	\$0	\$137,708,903
23 Change From Previous Year State Base Revenue				\$4,638,873
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,337	\$146,213		\$465,550
25 Full-time Faculty Funding	\$1,576,653	\$721,897		\$2,298,550
26 Lottery Funding	\$2,172,413	\$994,675		\$3,167,088
27 Interest Income	\$1,316,247	\$602,665		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$746,241	\$341,679		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a PARS Trust Gains	\$1,406,164	\$643,836		\$2,050,000
30b Commercial Building Annual Revenue	\$102,890	\$47,110		\$150,000
30c PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0		\$0
31 Total Other Revenue	\$8,178,141	\$3,743,740		\$11,921,881
32 Total Revenue (line 22 + line 31)	\$102,637,338	\$46,993,446	\$0	\$149,630,784
Section C - Site Expenses				
33 1000 - Academic Salaries	\$38,154,716	\$17,426,750	\$978,662	\$56,560,128
34 2000 - Classified Salaries	\$14,184,949	\$8,214,850	\$13,981,914	\$36,381,713
35 3000 - Benefits	\$19,413,672	\$10,316,854	\$8,400,091	\$38,130,617
36 4000 - Supplies	\$887,325	\$357,793	\$366,693	\$1,611,811
37 5000 - Other Expenses and Services	\$7,806,086	\$2,737,752	\$5,073,738	\$15,617,576
38 6000 - Capital Outlay	\$532,343	\$65,348	\$150,645	\$748,335
39 7000 - Other Outgo	\$0	\$0	\$1,248,480	\$1,248,480
40 Site Budgeted / Projected Actual Expenditures	\$80,979,091	\$39,119,346	\$30,200,223	\$150,298,660
41 Percentage of Budget by Site	53.88%	26.03%	20.09%	
42 Shared Costs (DSO)	\$20,715,355	\$9,484,868	-\$30,200,223	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$942,892	-\$1,610,768	\$0	-\$667,875
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				\$336,172
49b Fund Balance July 1, Year Beginning				\$24,578,428
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$24,914,599
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$24,914,599



San Bernardino Community College District
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)	\$ 7,972,768	\$ 6,833,800		\$14,806,568
2 3-Year Average Funded/Forecasted Credit FTES	10,201.87	4,670.94		14,872.81
3 Rate Per Credit FTES				\$5,559.09
4 Total Credit FTES Funding	\$ 56,713,150	\$ 25,966,185		\$82,679,335
5 Special Admit and CDCP (enhanced) FTES	638.71	158.62		797.33
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,795.68
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 4,979,203	\$ 1,236,515		\$6,215,717
8 Non-Credit FTES	292.00	17.84		309.84
9 Rate Per Non-Credit FTES				\$4,687.76
10 Total Non-Credit FTES Funding	\$ 1,368,823	\$ 83,618		\$1,452,441
11 Total SBCCD Funded FTES	11,132.59	4,847.39		15,979.98
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,315
14 Total Supplemental Component Funding	\$ 16,237,491	\$ 5,850,820		\$22,088,310
15 Total Student Success Incentive Component Funding	\$ 10,557,785	\$ 4,760,739		\$15,318,524
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 97,829,219	\$ 44,731,676		\$142,560,895
16a Stability Provision	\$0	\$0		\$0
16b Total State-Based Revenue After Stability Provision	\$97,829,220	\$44,731,676		\$142,560,895
17 State-Based Revenue Percent By College	68.62%	31.38%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$97,829,219	\$44,731,676	\$0	\$142,560,895
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$97,829,219	\$44,731,676	\$0	\$142,560,895
23 Change From Previous Year State Base Revenue				\$4,851,992
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,473	\$146,077		\$465,550
25 Full-time Faculty Funding	\$1,577,328	\$721,222		\$2,298,550
26 Lottery Funding	\$2,173,343	\$993,745		\$3,167,088
27 Interest Income	\$1,316,811	\$602,102		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$746,561	\$341,359		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a PARS Trust Gains	\$0	\$0		\$0
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0		\$0
31 Total Other Revenue	\$6,671,712	\$3,050,169		\$9,721,881
32 Total Revenue (line 22 + line 31)	\$104,500,931	\$47,781,846	\$0	\$152,282,777
Section C - Site Expenses				
33 1000 - Academic Salaries	\$38,488,230	\$17,583,955	\$978,662	\$57,050,847
34 2000 - Classified Salaries	\$14,419,532	\$8,365,610	\$14,158,928	\$36,944,070
35 3000 - Benefits	\$19,823,121	\$10,460,275	\$8,547,947	\$38,831,343
36 4000 - Supplies	\$918,381	\$370,316	\$379,527	\$1,668,225
37 5000 - Other Expenses and Services	\$8,079,299	\$2,833,573	\$5,251,319	\$16,164,191
38 6000 - Capital Outlay	\$550,974	\$67,635	\$155,917	\$774,526
39 7000 - Other Outgo	\$0	\$0	\$1,292,177	\$1,292,177
40 Site Budgeted / Projected Actual Expenditures	\$82,279,537	\$39,681,363	\$30,764,478	\$152,725,379
41 Percentage of Budget by Site	53.87%	25.98%	20.14%	
42 Shared Costs (DSO)	\$21,111,434	\$9,653,045	-\$30,764,478	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,109,960	-\$1,552,562	\$0	-\$442,602
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				\$452,171
49b Fund Balance July 1, Year Beginning				\$24,914,599
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$25,366,770
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.00
52 Unrestricted Fund Balance				\$25,366,770



San Bernardino Community College District
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)	\$ 8,012,632	\$ 6,867,969		\$14,880,601
2 3-Year Average Funded/Forecasted Credit FTES	10,503.90	4,809.22		15,313.13
3 Rate Per Credit FTES				\$5,586.89
4 Total Credit FTES Funding	\$ 58,684,122	\$ 26,868,597		\$85,552,719
5 Special Admit and CDCP (enhanced) FTES	645.10	160.20		805.30
6 Rate Per Special Admit and CDCP (enhanced) FTES				\$7,834.65
7 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,054,140	\$ 1,255,124		\$6,309,264
8 Non-Credit FTES	294.92	18.02		312.94
9 Rate Per Non-Credit FTES				\$4,711.20
10 Total Non-Credit FTES Funding	\$ 1,389,424	\$ 84,877		\$1,474,300
11 Total SBCCD Funded FTES	11,443.92	4,987.44		16,431.37
12 Supplemental Component (based on %)	12,348	4,449		16,797
13 Rate Per Supplemental Component				\$1,322
14 Total Supplemental Component Funding	\$ 16,318,678	\$ 5,880,074		\$22,198,752
15 Total Student Success Incentive Component Funding	\$ 10,610,573	\$ 4,784,543		\$15,395,116
16 Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 100,069,569	\$ 45,741,183		\$145,810,752
16a Stability Provision	\$1	\$0		\$1
16b Total State-Based Revenue After Stability Provision	\$100,069,571	\$45,741,183		\$145,810,753
17 State-Based Revenue Percent By College	68.63%	31.37%		
18 Calculated Revenue Shortfall Percent				0.00%
19 Revenue Shortfall Amount	\$0	\$0		
20 Adjusted State-Based Revenue (line 16 + line 19)	\$100,069,570	\$45,741,183	\$0	\$145,810,753
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$100,069,570	\$45,741,183	\$0	\$145,810,753
23 Change From Previous Year State Base Revenue				\$3,249,858
Section B - Other Revenue				
24 Part-time Faculty Funding	\$319,506	\$146,044		\$465,550
25 Full-time Faculty Funding	\$1,577,489	\$721,061		\$2,298,550
26 Lottery Funding	\$2,173,565	\$993,523		\$3,167,088
27 Interest Income	\$1,316,945	\$601,967		\$1,918,912
28 Other Campus Revenue Per Campus Projections	\$746,637	\$341,283		\$1,087,920
29 Other Revenue	\$538,196	\$245,665		\$783,861
30a PARS Trust Gains	\$0	\$0		\$0
30b Commercial Building Annual Revenue	\$0	\$0		\$0
30c PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0		\$0
31 Total Other Revenue	\$6,672,338	\$3,049,544		\$9,721,881
32 Total Revenue (line 22 + line 31)	\$106,741,908	\$48,790,727	\$0	\$155,532,635
Section C - Site Expenses				
33 1000 - Academic Salaries	\$38,913,460	\$17,784,391	\$978,662	\$57,676,514
34 2000 - Classified Salaries	\$14,718,625	\$8,557,829	\$14,384,622	\$37,661,076
35 3000 - Benefits	\$20,280,001	\$10,625,907	\$8,713,472	\$39,619,380
36 4000 - Supplies	\$950,525	\$383,277	\$392,811	\$1,726,613
37 5000 - Other Expenses and Services	\$8,362,075	\$2,932,748	\$5,435,115	\$16,729,937
38 6000 - Capital Outlay	\$570,259	\$70,002	\$161,374	\$801,635
39 7000 - Other Outgo	\$0	\$0	\$1,337,403	\$1,337,403
40 Site Budgeted / Projected Actual Expenditures	\$83,794,945	\$40,354,154	\$31,403,459	\$155,552,558
41 Percentage of Budget by Site	53.87%	25.94%	20.19%	
42 Shared Costs (DSO)	\$21,552,118	\$9,851,340	-\$31,403,459	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,394,844	-\$1,414,768	\$0	-\$19,923
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				\$794,424
49b Fund Balance July 1, Year Beginning				\$25,366,770
50 Year-end Estimated Fund Balance (actual per CCFS311)				\$26,161,194
51 Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.03
52 Unrestricted Fund Balance				\$26,161,194



San Bernardino Community College District
FY 2024-25 Tentative Budget Summary By Fund



Category	Unrestricted General Fund 01-00/01-23	Restricted General Fund 01-50	Bond Interest/ Redemption 21	Child Development 72	Capital Outlay 41	Bond Measure M 42	Bond Measure CC 44	Cafeteria 52
Revenues:								
Federal Revenues	-	5,595,294	-	551,215	-	-	-	-
State Revenues	91,956,655	76,900,695	200,000	4,493,797	3,173,731	-	-	-
Local Revenues	48,752,696	12,176,719	54,800,000	191,291	540,945	800,000	6,000,000	574,367
Other Financing Sources/Transfers In	3,250,000	13,348,938	-	-	-	-	-	-
Total Revenues	143,959,350	108,021,646	55,000,000	5,236,303	3,714,676	800,000	6,000,000	574,367
Expenses:								
Academic Salaries	55,607,366	8,719,219	-	-	-	-	-	-
Classified Salaries	35,289,862	15,408,163	-	2,677,810	278,627	-	363,793	329,545
Employee Benefits	37,141,772	8,461,155	-	1,380,930	132,957	-	176,605	-
Supplies & materials	1,549,223	3,878,628	-	255,829	-	-	1,000	235,565
Other Expenses & Services	15,011,126	46,916,214	-	256,077	2,826,277	1,343,286	3,293,484	9,257
Capital Outlay	719,276	5,702,425	-	665,657	4,269,306	10,195,142	293,654,610	-
Other Outgo	1,215,591	18,935,842	55,000,000	-	1,066,216	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	146,534,216	108,021,646	55,000,000	5,236,303	8,573,383	11,538,428	297,489,492	574,367
Net Increase (Decrease) to Fund Balance	(2,574,866)	-	-	-	(4,858,707)	(10,738,428)	(291,489,492)	-
Estimated Beginning Fund Balance	24,213,732	19,311,593	87,404,780	107,952	18,559,174	80,483,848	328,990,907	216,259
Early Retirement Savings Estimate	1,583,747	-	-	-	-	-	-	-
Vacant Position Savings Estimate	1,050,000	-	-	-	-	-	-	-
Estimated Ending Fund Balance	24,272,613	19,311,593	87,404,780	107,952	13,700,467	69,745,420	37,501,415	216,259





San Bernardino Community College District
FY 2024-25 Tentative Budget Summary By Fund



Category	Investment Properties 59	Workers Comp/ Self Insurance 78/84	Retiree Benefits 68	Associated Students 91	Student Representation 92	Student Body Center Fee 73	Financial Aid 94
Revenues:							
Federal Revenues	-	-	-	-	-	-	23,163,823
State Revenues	-	-	-	-	-	-	5,389,460
Local Revenues	5,201,007	2,444,920	371,000	146,000	142,305	346,950	5,045
Other Financing Sources/Transfers In	-	1,200,000	-	-	-	-	1,119,084
Total Revenues	5,201,007	3,644,920	371,000	146,000	142,305	346,950	29,677,412
Expenses:							
Academic Salaries	-	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	122,391	-
Employee Benefits	-	-	2,871,000	-	-	79,113	-
Supplies & materials	-	-	-	55,000	-	24,709	-
Other Expenses & Services	3,356,804	4,186,865	-	82,000	142,305	30,737	59,463
Capital Outlay	3,565,999	-	-	9,000	-	90,000	-
Other Outgo	-	-	-	-	-	-	29,617,949
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	6,922,803	4,186,865	2,871,000	146,000	142,305	346,950	29,677,412
Net Increase (Decrease) to Fund Balance	(1,721,796)	(541,945)	(2,500,000)	-	-	-	-
Estimated Beginning Fund Balance	57,014,949	3,735,587	3,101,465	502,828	140,145	906,166	-
Early Retirement Savings Estimate	-	-	-	-	-	-	-
Vacant Position Savings Estimate	-	-	-	-	-	-	-
Estimated Ending Fund Balance	55,293,153	3,193,642	601,465	502,828	140,145	906,166	-





San Bernardino Community College District
FY 2024-25 Tentative Budget Summary By Fund



Category	Scholarship & Loan 95	OPEB Trust 71	PARS Trust 77	Student Clubs/Trusts 99	KVCR 74	Inland Futures Foundation 79	All Funds
Revenues:							
Federal Revenues	-	-	-	-	397,711	-	29,708,043
State Revenues	-	-	-	-	-	-	182,114,338
Local Revenues	754,989	1,000,000	5,400,000	211,088	5,785,549	1,483,453	147,128,324
Other Financing Sources/Transfers In	-	-	-	-	3,452,352	-	22,370,374
Total Revenues	754,989	1,000,000	5,400,000	211,088	9,635,612	1,483,453	381,321,078
Expenses:							
Academic Salaries	-	-	-	2,500	-	-	64,329,085
Classified Salaries	-	-	-	-	2,982,663	-	57,452,854
Employee Benefits	-	-	-	-	1,248,284	-	51,491,816
Supplies & materials	-	-	-	90,435	91,682	12,000	6,194,071
Other Expenses & Services	-	82,000	-	86,065	5,203,561	381,453	83,266,974
Capital Outlay	-	-	-	-	90,202	-	318,961,617
Other Outgo	754,989	-	5,202,000	32,088	-	1,090,000	112,914,675
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	754,989	82,000	5,202,000	211,088	9,616,392	1,483,453	694,611,092
Net Increase (Decrease) to Fund Balance	-	918,000	198,000	-	19,220	-	(313,290,014)
Estimated Beginning Fund Balance	100,407	11,127,362	109,810,011	261,704	-	335,835	746,324,704
Early Retirement Savings Estimate	-	-	-	-	-	-	1,583,747
Vacant Position Savings Estimate	-	-	-	-	-	-	1,050,000
Estimated Ending Fund Balance	100,407	12,045,362	110,008,011	261,704	19,220	335,835	435,668,437

