

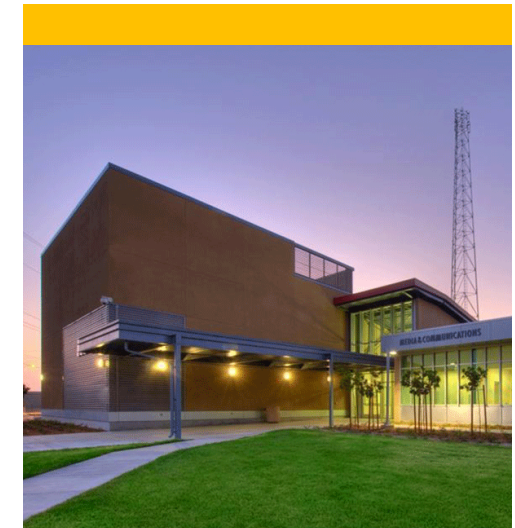
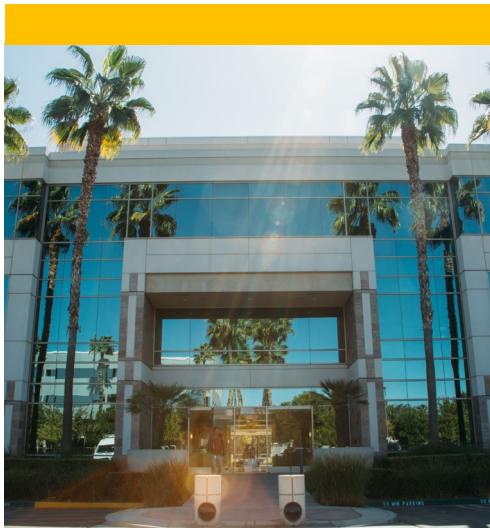
Board Strategy Session 2025-2026 Tentative Budget

May 22, 2025



SAN BERNARDINO
COMMUNITY COLLEGE
DISTRICT

2025-2026 Tentative Budget



SBCCD.EDU



KVCR 

FNX
FIRST NATIONS EXPERIENCE

Agenda

- Governor's May Revise
- SBCCCD Tentative Budget
 - Unrestricted General Fund
 - Budget Assumptions
 - Enrollment
 - All Other Funds
- Next Steps

Governor's May Revise

Summary

- \$12 billion budget deficit projected for 2025-26
- Proposition 98 minimum guarantee
- Reduction to CCCs due to rebenching of TK/CCC split
- 2.3% COLA
- 2.35% enrollment growth
- Deferrals: \$531.6M pushed from 2025-26 to 2026-27
- No Block Grant

SBCCD Tentative Budget

Unrestricted General Fund – Budget Assumptions

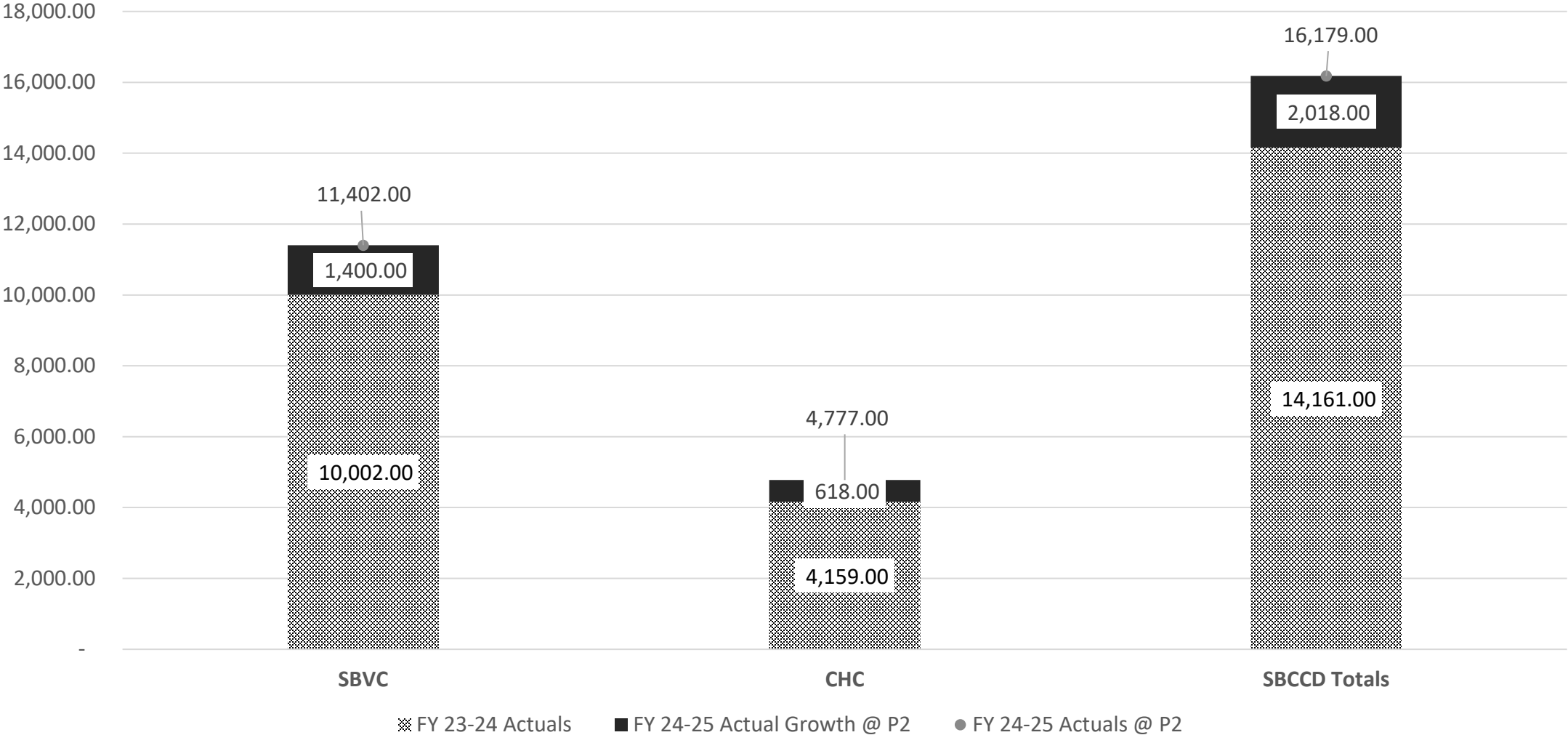
- 2.3 % COLA
- Negotiated salaries for all bargaining units
- 8.0% health benefit increase
- Technology expenses previously covered by the Block Grant (No longer available)
- Enrollment

SBCCD Tentative Budget

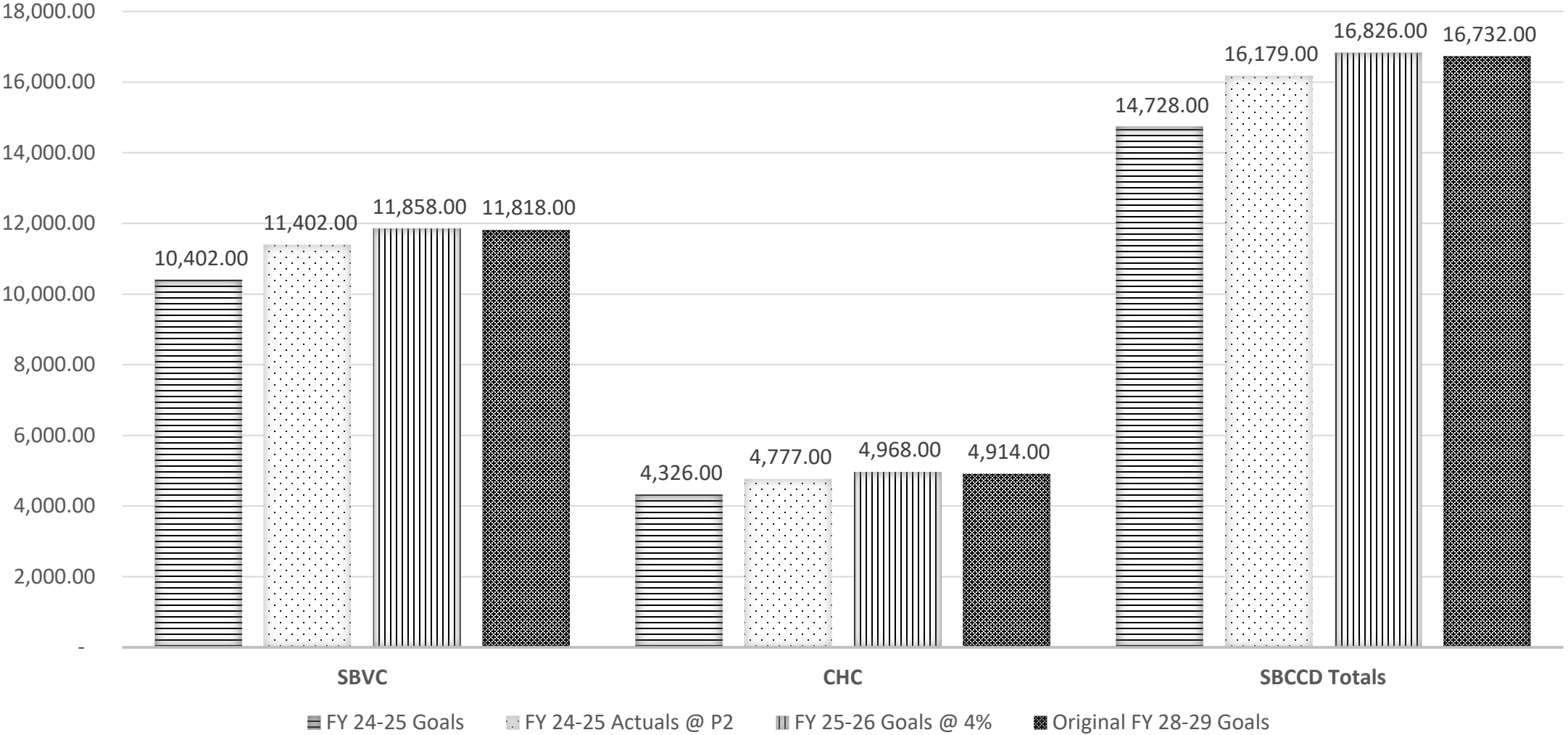
Unrestricted General Fund – Enrollment

- FY 24-25 Actual FTES at P2 - 16,179 (14.25%)
- Target FY 25-26 FTES - 16,826 (4%)
- Future Years 3% target growth goal

Unrestricted General Fund – Enrollment



Unrestricted General Fund – Enrollment



Unrestricted General Fund – The Numbers

	Proposed Budget FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29	Forecast FY 2029-30
Revenues					
State-Based Revenue	139,578,605	146,918,202	151,514,450	155,998,626	160,647,295
Other Revenue	11,667,219	11,667,219	11,667,219	11,667,219	11,667,219
PARS Trust Gains	-	2,050,000	2,050,000	2,050,000	1,000,000
PARS FCC Legal Fees Reimbursement/DSO Portion	-	-	700,000	-	-
Total Revenues	151,245,824	160,635,421	165,931,669	169,715,845	173,314,514
Expenditures					
1000 - Academic Salaries	58,958,061	61,583,908	63,428,935	64,310,273	65,226,680
2000 - Classified Salaries	36,387,528	37,637,413	39,624,685	40,917,032	42,240,633
3000 - Benefits	38,093,964	39,497,730	40,731,640	41,630,641	42,688,949
4000 - Supplies	1,598,374	1,614,358	1,630,501	1,646,806	1,663,274
5000 - Other Expenses and Services	18,106,070	18,287,131	18,470,002	18,654,702	18,841,249
6000 - Capital Outlay	632,597	638,923	645,312	651,765	658,283
7000 - Other Outgo	1,252,200	1,262,500	1,275,125	1,287,876	1,300,755
Total Expenditures	155,028,794	160,521,962	165,806,201	169,099,096	172,619,823
Total Operating Gains/(Losses)	(3,782,970)	113,459	125,467	616,749	694,691
Beginning Fund Balance	31,204,024	27,421,054	27,534,512	27,659,980	28,276,729
Amount Added/(Used) to/(from) Fund Balance	(3,782,970)	113,459	125,467	616,749	694,691
Ending Fund Balance	27,421,054	27,534,512	27,659,980	28,276,729	28,971,420
Fund Balance in Months	2.12	2.06	2.00	2.01	2.01

SBCCD Tentative Budget

21 Funds, including the Unrestricted General Fund

GOVERNMENTAL

funds track resources associated with SBCCD's educational objectives.

General Funds

- Unrestricted
- Restricted

Debt Service Funds

- Bond Interest & Redemption

Special Revenue Funds

- Child Development
- KVCR

Capital Projects Funds

- Capital Outlay Projects
- Measure M
- Measure CC

PROPRIETARY

funds tracking SBCCD's activities like those used in private sector accounting.

Enterprise Funds

- Cafeteria
- Investment Properties

Internal Service Funds

- Worker's Comp & Self-Insurance
- Retiree Benefits

FIDUCIARY

funds account for assets held on behalf of another party.

Trusts Funds

- Associated Students
- Student Representation
- Student Body Center
- Financial Aid
- Scholarship & Loan
- OPEB Investment
- PARS Investment
- Other Trusts

Agency Funds

- Inland Futures Foundation

All Other Funds – The Numbers

Category	Unrestricted General Fund 01-00/01-23	Restricted General Fund 01-50	Bond Interest/ Redemption 21	Capital Outlay 41	Bond Measure M 42	Bond Measure CC 44	Cafeteria 52
Revenues:							
Federal Revenues	-	5,516,175	-	-	-	-	-
State Revenues	98,309,786	76,271,111	100,000	756,745	-	-	-
Local Revenues	52,936,038	11,169,496	47,300,000	3,890,000	1,800,000	7,000,000	552,309
Other Financing Sources/Transfers In	-	12,910,665	-	-	150,000,000	-	-
Total Revenues	151,245,824	105,867,447	47,400,000	4,646,745	151,800,000	7,000,000	552,309
Expenses:							
Academic Salaries	58,958,061	9,564,154	-	-	-	-	-
Classified Salaries	36,387,528	14,249,636	-	289,857	-	378,456	292,229
Employee Benefits	38,093,964	8,280,139	-	140,094	-	186,108	-
Supplies & materials	1,598,374	3,560,994	-	-	-	1,000	253,580
Other Expenses & Services	18,106,070	47,482,825	-	355,080	3,124,432	5,870,434	6,500
Capital Outlay	632,597	5,677,362	-	2,011,420	78,176,954	78,487,327	-
Other Outgo	1,252,200	17,052,337	47,400,000	1,066,216	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	155,028,794	105,867,447	47,400,000	3,862,667	81,301,386	84,923,325	552,309
Net Increase (Decrease) to Fund Balance	(3,782,970)	-	-	784,078	70,498,614	(77,923,325)	-

All Other Funds – The Numbers

Category	Investment Properties 59	Retiree Benefits 68	OPEB Trust 71	Child Development 72	Student Body Center Fee 73	KVCR 74	PARS Trust 77
Revenues:							
Federal Revenues	-	-	-	509,802	-	314,989	-
State Revenues	-	-	-	4,533,659	-	-	-
Local Revenues	5,602,243	407,744	850,000	199,104	340,787	5,164,223	5,550,000
Other Financing Sources/Transfers In	-	-	-	-	-	3,739,748	-
Total Revenues	5,602,243	407,744	850,000	5,242,565	340,787	9,218,960	5,550,000
Expenses:							
Academic Salaries	-	-	-	-	-	-	-
Classified Salaries	-	-	-	2,645,437	115,378	2,515,023	-
Employee Benefits	-	407,744	-	1,457,101	83,021	1,255,964	-
Supplies & materials	-	-	-	382,796	16,209	45,905	-
Other Expenses & Services	3,319,089	-	82,000	616,861	30,176	5,256,606	240,000
Capital Outlay	2,283,154	-	-	140,370	96,003	10,801	-
Other Outgo	-	-	-	-	-	-	2,550,000
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-
Total Expenses	5,602,243	407,744	82,000	5,242,565	340,787	9,084,299	2,790,000
Net Increase (Decrease) to Fund Balance	-	-	768,000	-	-	134,660	2,760,000

All Other Funds – The Numbers

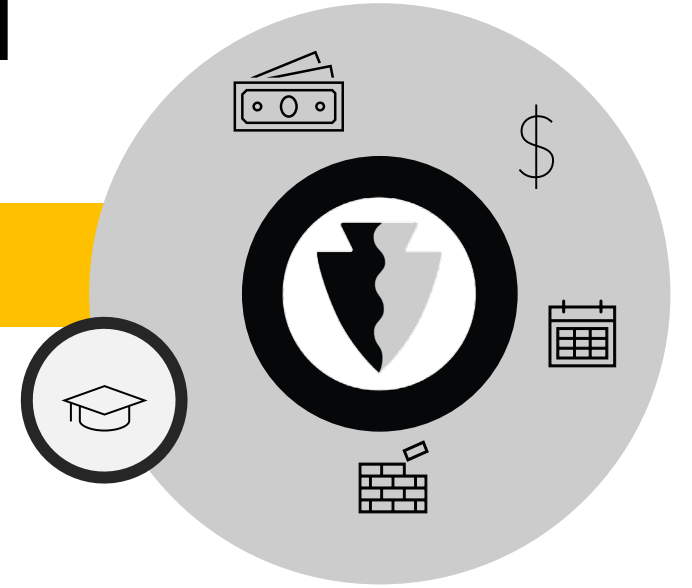
Category	Workers Comp/ Self Insurance 78/84	Inland Futures Foundation 79	Associated Students 91	Student Representation 92	Financial Aid 94	Scholarship & Loan 95	Student Clubs/Trusts 99	All Funds
Revenues:								
Federal Revenues	-	-	-	-	23,742,919	-	-	30,083,885
State Revenues	-	-	-	-	5,524,196	-	-	185,495,497
Local Revenues	3,012,624	1,065,000	150,000	38,700	5,171	774,260	233,935	148,041,633
Other Financing Sources/Transfers In	1,250,000	-	-	-	1,147,061	-	-	169,047,474
Total Revenues	4,262,624	1,065,000	150,000	38,700	30,419,347	774,260	233,935	532,668,489
Expenses:								
Academic Salaries	-	-	-	-	-	-	-	68,522,215
Classified Salaries	-	-	-	-	-	-	-	56,873,543
Employee Benefits	-	-	-	-	-	-	-	49,904,136
Supplies & materials	-	6,229	62,600	-	-	-	58,870	5,986,558
Other Expenses & Services	4,262,624	319,023	71,750	38,700	60,950	-	142,977	89,386,097
Capital Outlay	-	-	10,650	-	-	-	-	167,526,638
Other Outgo	-	739,748	5,000	-	30,358,397	774,260	32,088	101,230,246
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	4,262,624	1,065,000	150,000	38,700	30,419,347	774,260	233,935	539,429,431

Next Steps

Key Dates:

- June - SBCCD Board of Trustees adopts Tentative Budget prior to July 1
- June - Governor signs Budget Act
- August - SBCCD Board of Trustees strategy session to review Final Budget
- September - SBCCD Board of Trustees conducts a public hearing and approves Final Budget

SBCCCD TENTATIVE BUDGET



Supports Planning + Integrated & Student Focused Process

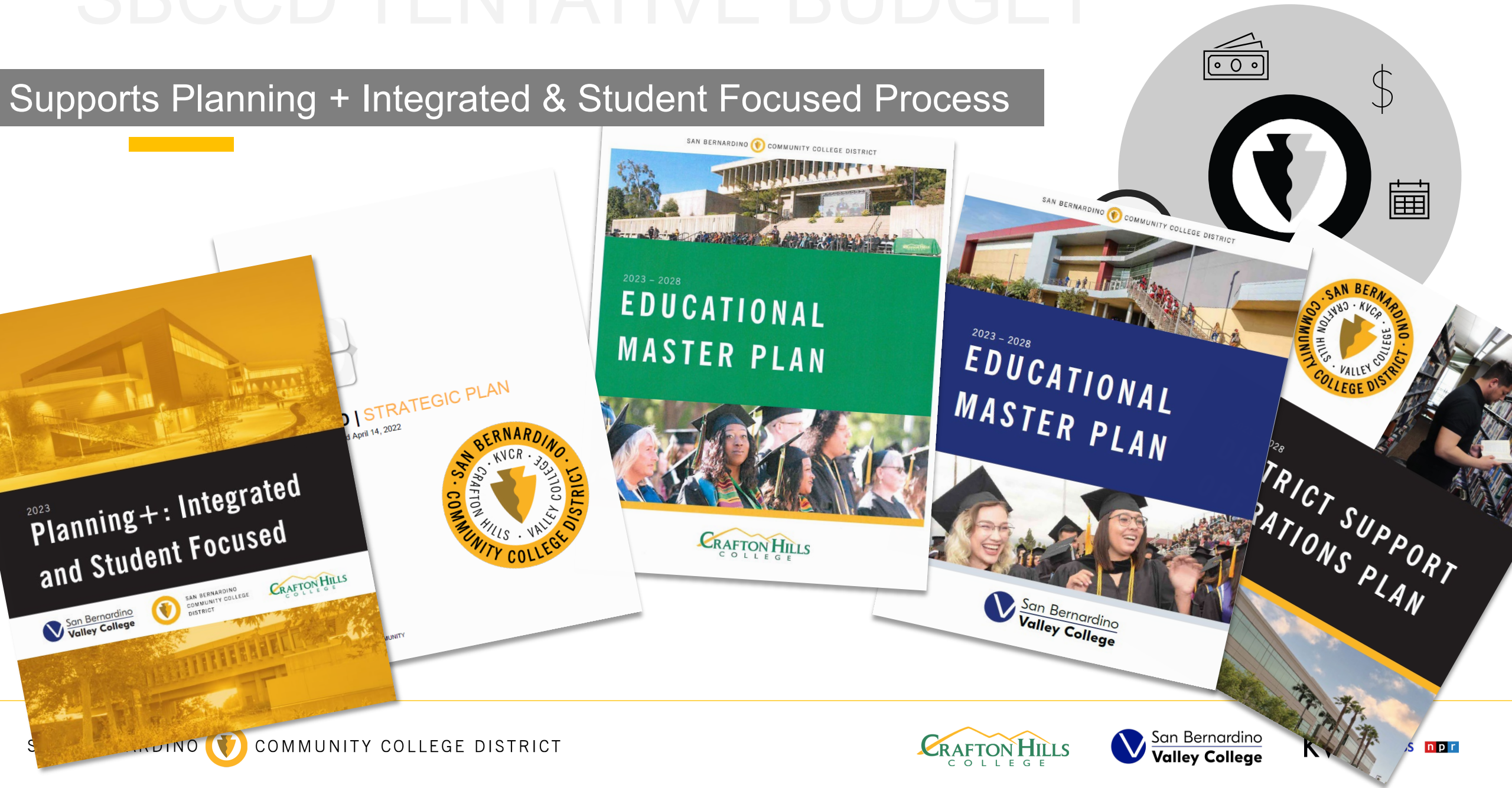
Meets Regulatory Requirements

Addresses Commitments, Goals & Directives

Maintains Unrestricted General Fund Reserves

SBCCCD TENTATIVE BUDGET

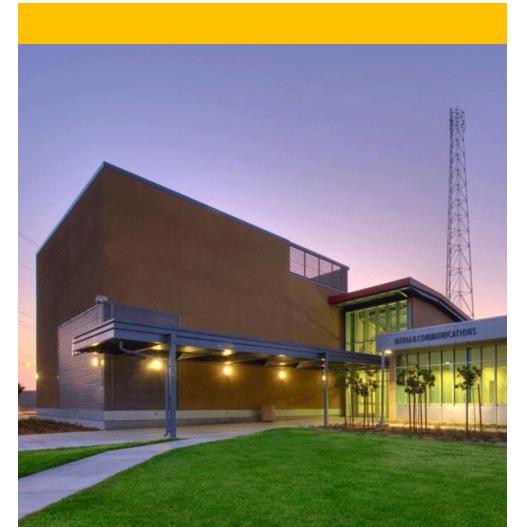
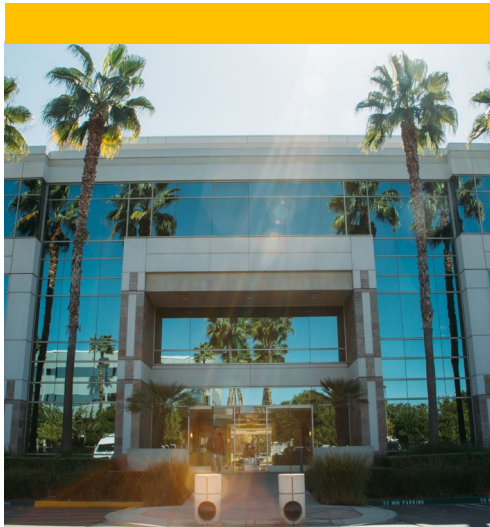
Supports Planning + Integrated & Student Focused Process





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Thank You!



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