

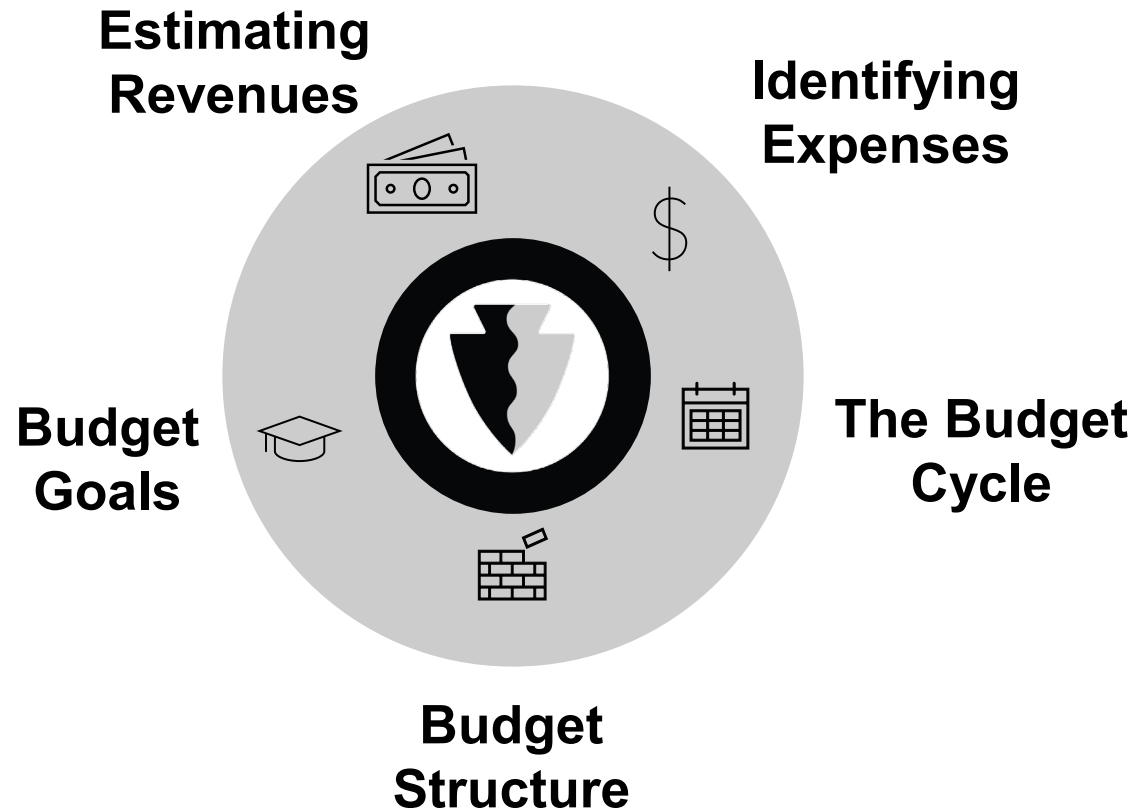


Board Retreat

Budget Process

June 24, 2025

Budget Process

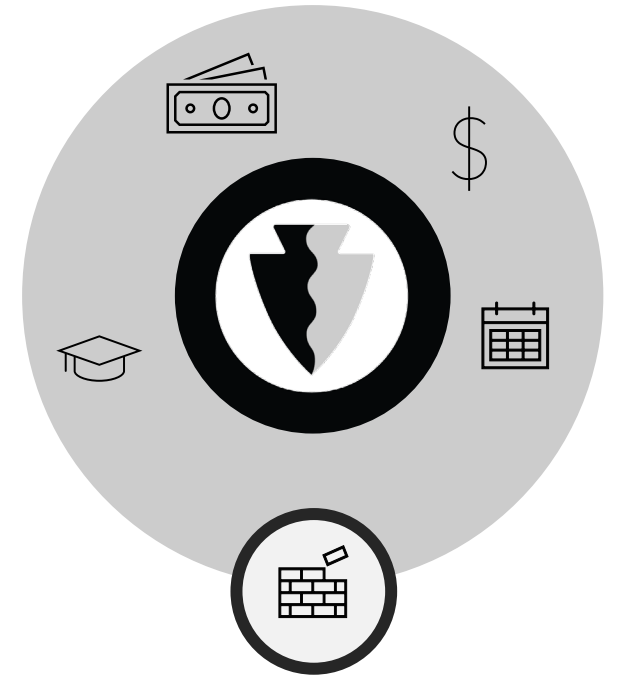


Budget Structure

Integrated Planning and Budgeting

21 Funds, including the Unrestricted General Fund

Multi-Year Budgeting



Budget Structure

Integrated Planning and Budgeting

Our Mission

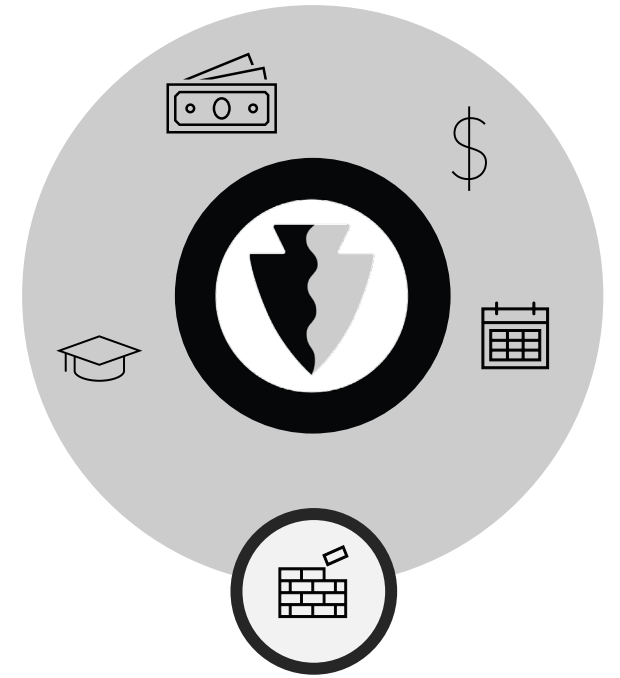
SBCCD positively impacts the lives and careers of our students, the well-being of their families, and the prosperity of our community through excellence in educational and training opportunities.

Our Vision

Inspiring possibilities for bright futures and a prosperous community.

Our Goals

1. Continue to Expand Student Access and Success
2. Advance Access to Address DEI-A
3. Position SBCCD as Regional Leader
4. Ensure Fiscal Accountability/Sustainability



Budget Structure

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

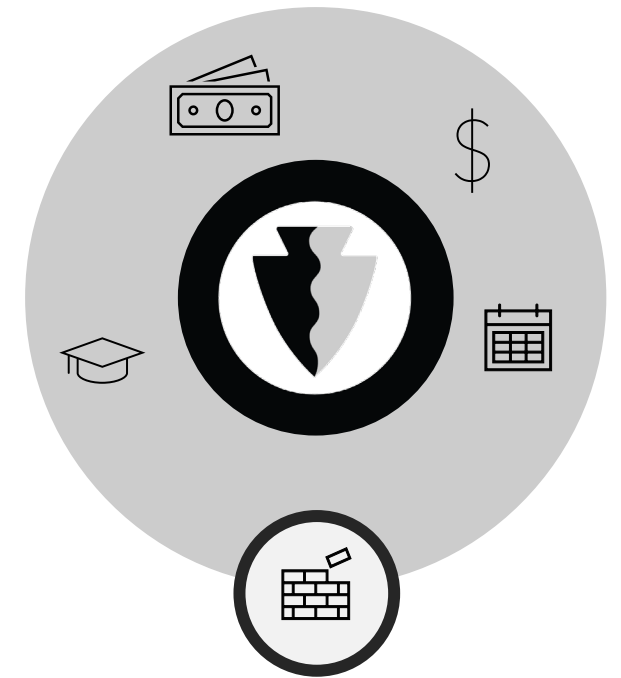
funds account for assets held on behalf of another party.

Trusts Funds

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

Agency Funds

- Inland Futures Foundation



Budget Structure

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

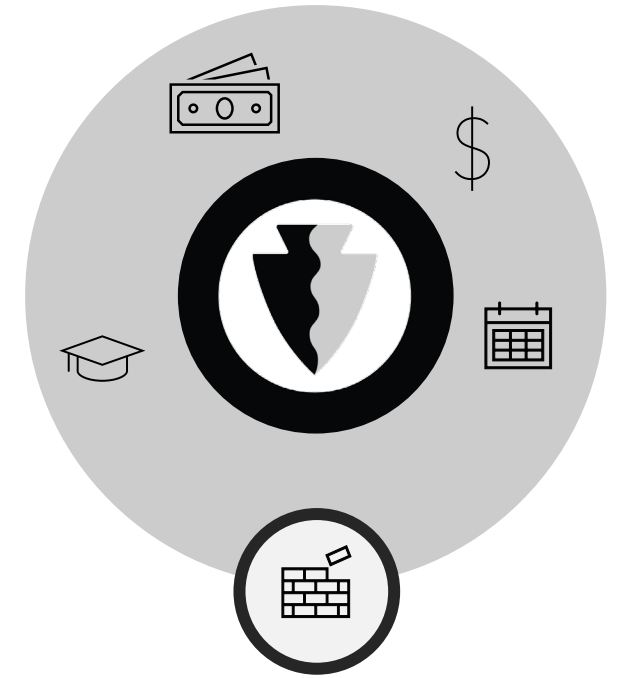
Special Revenue Funds

- Child Development
- KVCR

Capital Projects Funds

- Capital Outlay Projects
- Measure M
- Measure CC

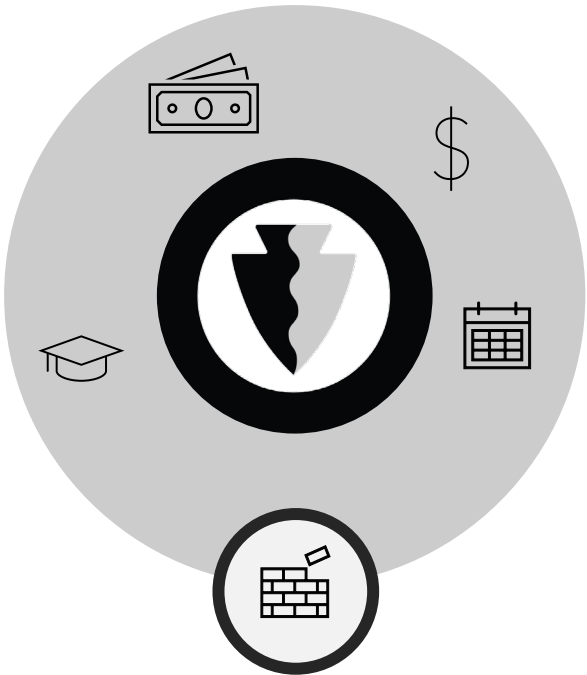
The main source of revenue for the **Unrestricted General Fund** is State apportionment, which is driven by FTES. This fund is essential for supporting costs like salaries, rent, utilities, as well as addressing unforeseen financial needs or emergencies.



Budget Structure

Multi-Year Budgeting

The budget includes a five-year, long-range financial plan that incorporates enrollment management projections by college, salary and benefit costs, and revenue projections based on the Governor’s Enacted Budget



Unaudited Actuals 2024-25	Final Budget 2026	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
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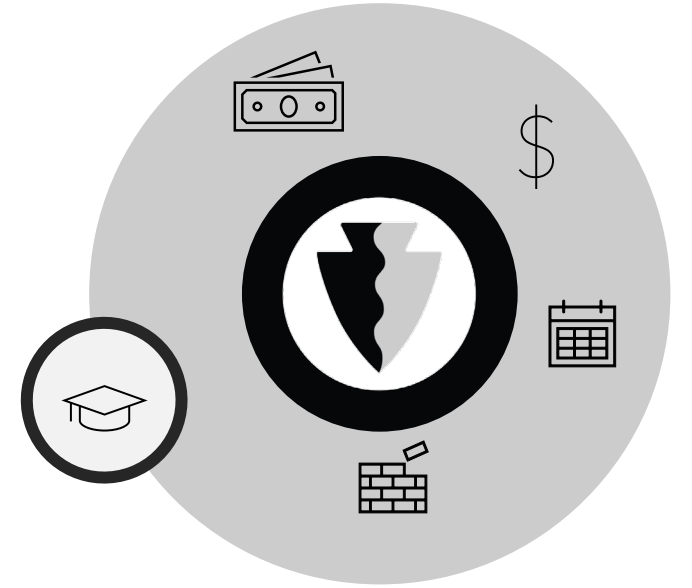
Budget Goals

Supports Planning + Integrated & Student Focused Process

Meets Regulatory Requirements

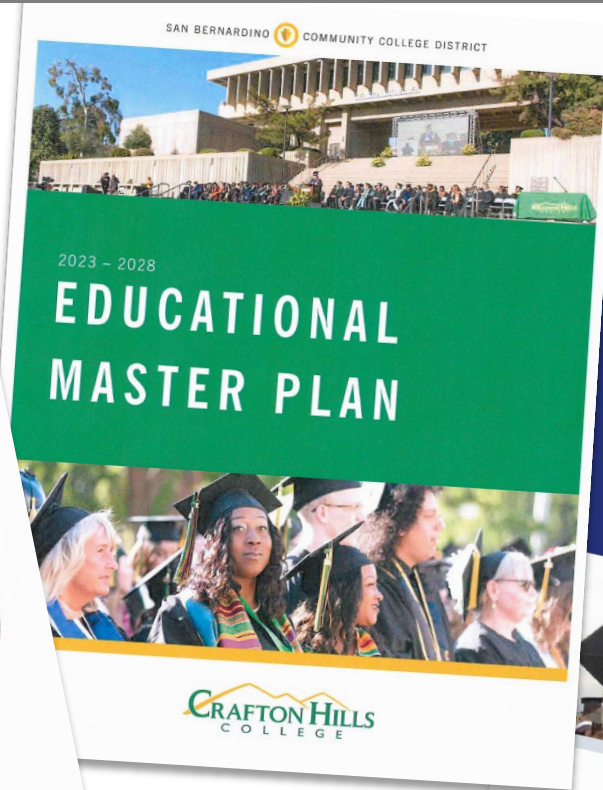
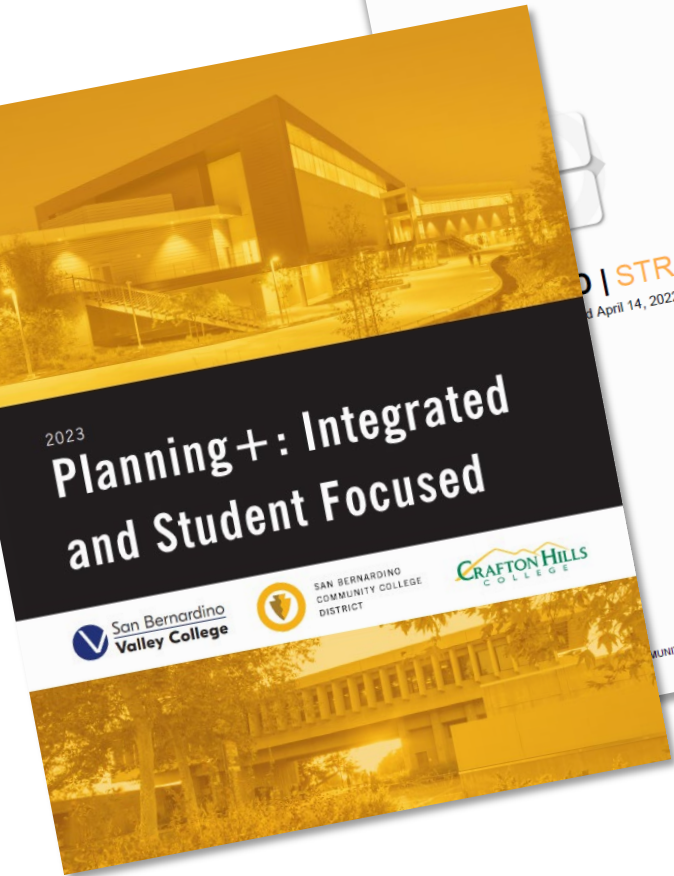
Addresses Commitments, Goals & Directives

Maintains Unrestricted General Fund Reserves



Budget Goals

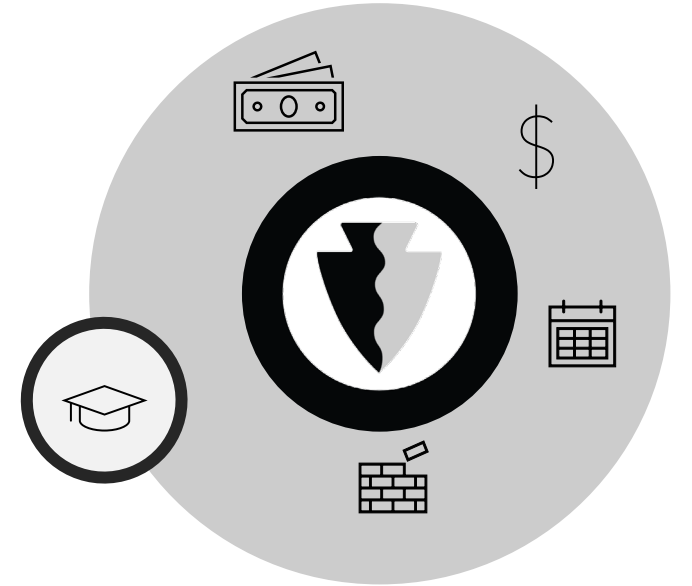
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Budget Goals

Meets Regulatory Requirements

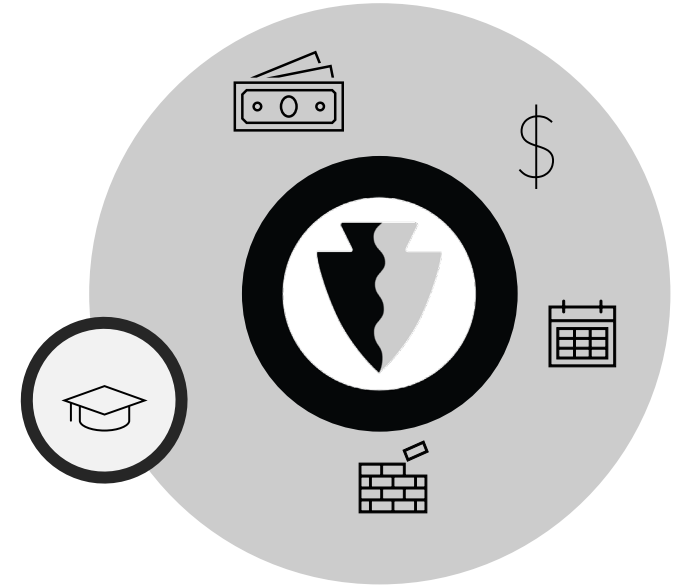
- Title 5
- California Education Code
- California Community Colleges Budget and Accounting Manual
- Accrediting Commission for Community and Junior Colleges Standards
- SBCCCD Board Policies & Administrative Procedures



Budget Goals

Addresses Commitments, Goals & Directives

- SBCCCD Goals
- SBCCCD Board Budget Directives
- Faculty Obligation Number
- 50% Law
- Salaries & Benefits
- Other Post Employment Benefits

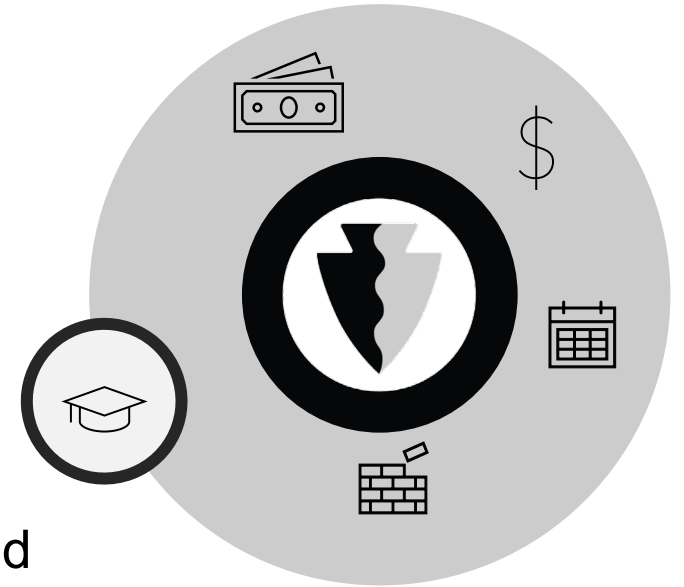


Budget Goals

Maintains Unrestricted General Fund Reserves

SBCCD will maintain a minimum fund balance of **approximately two months of expenditures** in its Unrestricted General Fund as recommended by the Government Finance Officers Association, unless fund balance is utilized for specially identified one-time needs as authorized by the Board of Trustees.

One-time is defined as an expenditure that has no ongoing commitment. While one-time needs may be repeated in future years, the nature of the expenditure must conform to the definition.



Estimating Revenues



Student Centered Funding Formula

Assess & Evaluate Impact of State Budget Fluctuations

Recommend Optimum State Funding Options

Develop Budget Assumptions

Monitor Enrollment & Plan for Contingencies

Estimating Revenues

Student Centered Funding Formula

I. Base = Basic + FTES

II. Supplemental

III. Success

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
Sample Data | For Discussion Purposes Only

Student Centered Funding Formula

SECTION 1: BASIC ALLOCATION:					(a)	(b)	(a x b)		
	Quantity		Rate	Revenue					
1	Large College (over 20,000 FTES)	-		\$8,000,000		\$0			
2	Medium College (10,000 to 20,000 FTES)			\$7,000,000		\$7,000,000			
3	Small College (less than 10,000 FTES)	1		\$6,000,000		\$6,000,000			
4	Total Basic Allocation					\$13,000,000			
SECTION 2: FTES					(c)	(d)	(c x d)		
	Quantity		Rate	Revenue					
5	Credit	14,600		\$4,800		\$70,080,000			
6	Incarcerated Credit	-		\$6,800		\$0			
7	Special Admit Credit	375		\$6,800		\$2,550,000			
8	CDCP (Enhanced)	125		\$6,800		\$850,000			
9	Noncredit	250		\$4,100		\$1,025,000			
10	Total FTES				15,350		\$74,505,000		
SECTION 3: SUPPLEMENTAL ALLOCATION					(e)	(f)	(g)	(f x g) = (h)	(e) x (h)
	Quantity	Point Value	Points	Rate	Revenue				
11	AB540 Students	615	\$1,145	1	\$1,145				\$704,175
12	Pell Grant Recipients	4,500	\$1,145	1	\$1,145				\$5,152,500
13	Promise Grant Recipients	11,900	\$1,145	1	\$1,145				\$13,625,500
14	Total Supplemental Allocation				17,015				\$19,482,175
SECTION 4: STUDENT SUCCESS ALLOCATION					(i)	(j)	(k)	(j x k) = (l)	(i) x (l)
	Quantity	Point Value	Points	Rate	Revenue				
15	All Students								
16	Associate Degrees for Transfer	660	\$675	4	\$2,700				\$1,782,000
17	Associate Degrees	820	\$675	3	\$2,025				\$1,680,500
18	Baccalaureate Degrees	-	\$675	3	\$2,025				\$0
19	Credit Certificates	340	\$675	2	\$1,350				\$459,000
20	Transfer Level Math and English	660	\$675	2	\$1,350				\$891,000
21	Transfer to a Four Year University	860	\$675	1.5	\$1,013				\$870,750
22	Nine or More CTE Units	2,600	\$675	1	\$675				\$1,755,000
23	Regional Living Wage	3,900	\$675	1	\$675				\$2,632,500
24	Subtotal All Students								\$10,050,750
25	Pell grant Recipients								
26	Associate Degrees for Transfer	390	\$170	6	\$1,020				\$397,800
27	Associate Degrees	445	\$170	4.5	\$765				\$340,425
28	Baccalaureate Degrees	-	\$170	4.5	\$765				\$0
29	Credit Certificates	100	\$170	3	\$510				\$51,000
30	Transfer Level Math and English	280	\$170	3	\$510				\$142,800
31	Transfer to a Four Year University	425	\$170	2.25	\$383				\$162,563
32	Nine or More CTE Units	1,190	\$170	1.5	\$255				\$303,450
33	Regional Living Wage	1,300	\$170	1.5	\$255				\$331,500
34	Subtotal Pell Grant Recipients								\$1,729,538
35	Promise Grant Recipients								
36	Associate Degrees for Transfer	546	\$170	4	\$680				\$371,280
37	Associate Degrees	675	\$170	3	\$510				\$344,250
38	Baccalaureate Degrees	-	\$170	3	\$510				\$0
39	Credit Certificates	160	\$170	2	\$340				\$54,400
40	Transfer Level Math and English	420	\$170	2	\$340				\$142,800
41	Transfer to a Four Year University	650	\$170	1.5	\$255				\$165,750
42	Nine or More CTE Units	1,900	\$170	1	\$170				\$323,000
43	Regional Living Wage	2,600	\$170	1	\$170				\$442,000
44	Subtotal Promise Grant Recipients								\$1,843,480
45	Total Student Success Allocation								\$13,623,768
46	TOTAL COMPUTATIONAL REVENUE (Total Sections 1 - 4)								\$120,610,943
47	LESS ESTIMATED SHORTFALL								\$5,610,943
48	AVAILABLE REVENUE								\$115,000,000

Estimating Revenues

Student Centered Funding Formula

Base + Supplemental + Success =
Total Computational Revenue

Forecast possibility of a State budget
shortfall

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
Sample Data | For Discussion Purposes Only

Student Centered Funding Formula

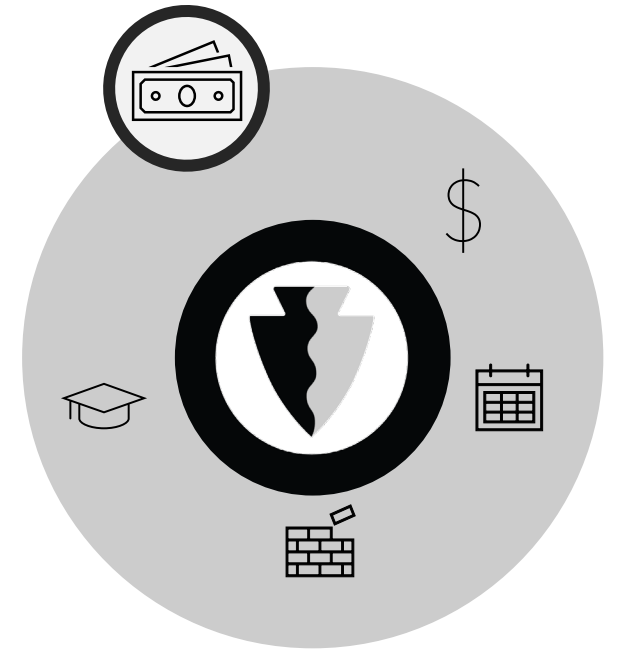
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48	AVAILABLE REVENUE								\$115,000,000

Estimating Revenues

Develop Budget Assumptions

The assumptions used for the 2025-26 Final Budget are based on research, an analysis of available data, and financial modeling. They include the following:

- State Budget Considerations
- COLA
- SBCCD Enrollment growth



Estimating Revenues

Monitor Enrollment & Plan for Contingencies

- Make a cash flow plan if there will be deferrals, including interfund borrowing
- Develop alternate revenue streams and ways in which to relieve the Unrestricted General Fund, such as with the PARS Investment Trust account
- Anticipate State action and take steps to mitigate possible adverse effects.



Identifying Expenses



Budget Assumptions

Expenditures Forecast

DSO Budgets Developed

Campus Budgets Development

Collaboration to Balance

Identifying Expenses

Budget Assumptions

- Negotiated salaries for all bargaining units
- Health benefit increase
- CalPERS & CalSTRS Rates
- Enrollment generating expenses
- Technology expenses previously covered by the Block Grant
(No longer available)
- Increases for other expenses



Identifying Expenses

Expenditures Forecast

- Salaries and Benefits
 - Pre-filled based on department positions.
 - Open positions are reviewed to ensure start dates are accurate.
- Other Expenses
 - Budget year dollars are zeroed out and need to be manually entered for all other expenditures.
 - All budget increases require the entry of a justification.
 - Any increases related to Program Review can be requested based on funding availability.



Identifying Expenses

DSO Development Budget

- Developed December-January
- DSO Unrestricted General Fund budgets are reviewed at the District Budget Advisory Committee meeting in February with feedback given to Chancellor Council.



Identifying Expenses

Campus Budget Development

- Campus Vice Presidents of Administrative Services are invited to begin their budgeting process.
- The target date for completion of data entry is typically March 15.



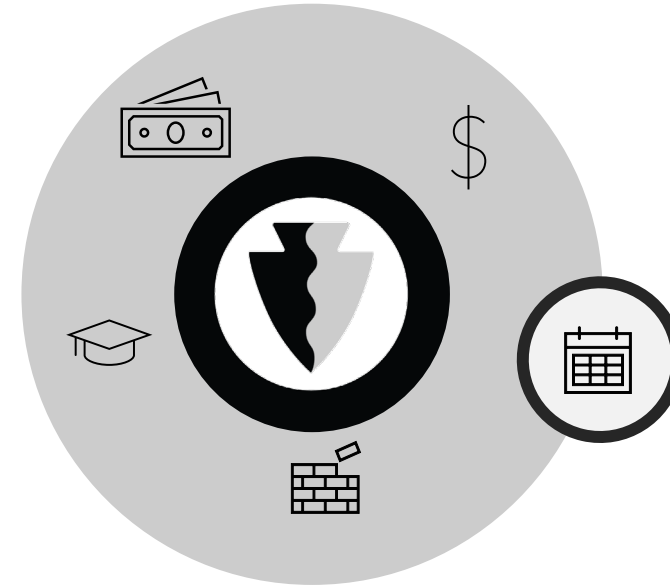
Identifying Expenses

Collaboration to Balance

- DSO Fiscal Services team members collaborate with Colleges to combine the data and create the SBCCCD Unrestricted General Fund budget
- Both DSO and college staff work to develop the budget for SBCCCD's remaining 20 funds
- Chancellor's Cabinet reviews and approves proposed budget



The Budget Cycle



NOV

DEC

JAN

FEB

MAR

APR

MAY

JUN

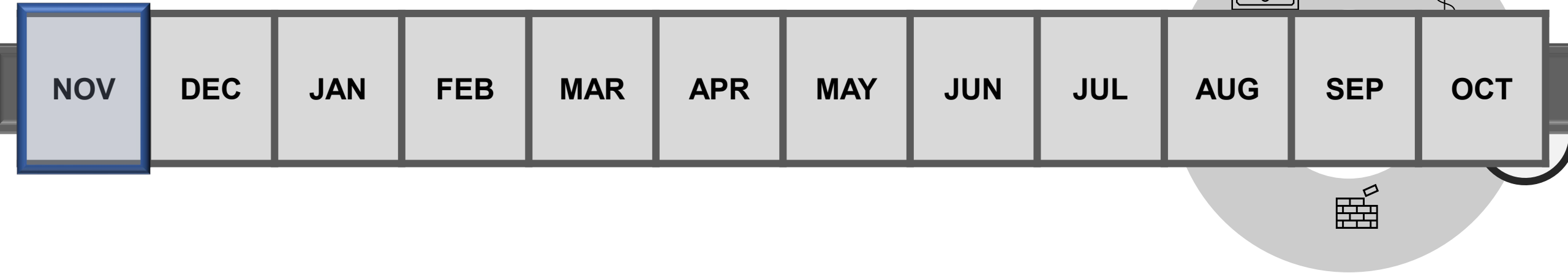
JUL

AUG

SEP

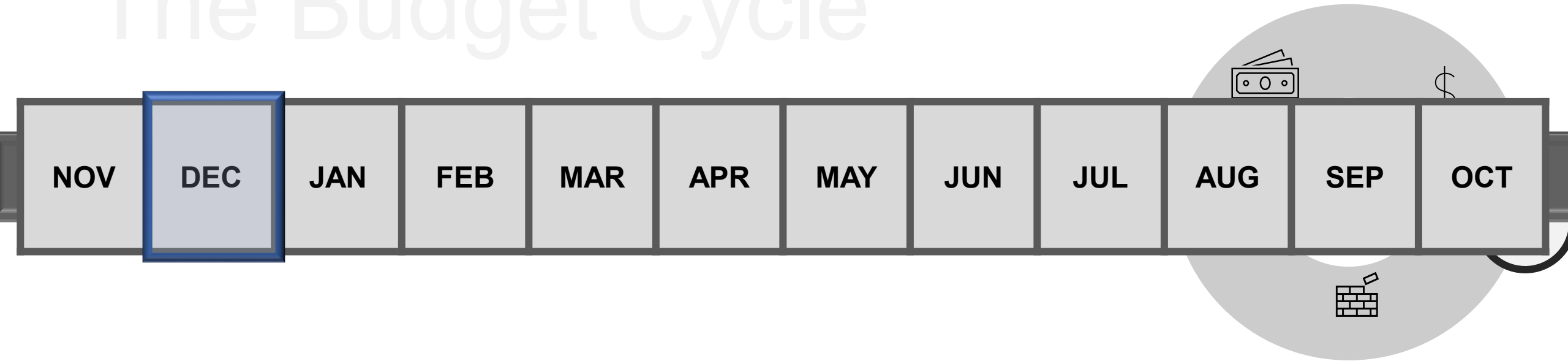
OCT

The Budget Cycle



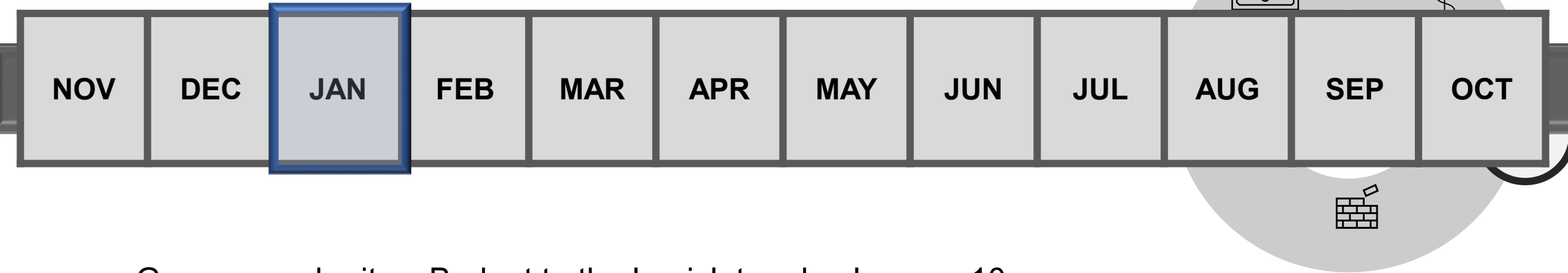
- Board Finance Committee reviews draft Budget Calendar
- DSO Budget Managers start development on Unrestricted General Fund Budget

The Budget Cycle



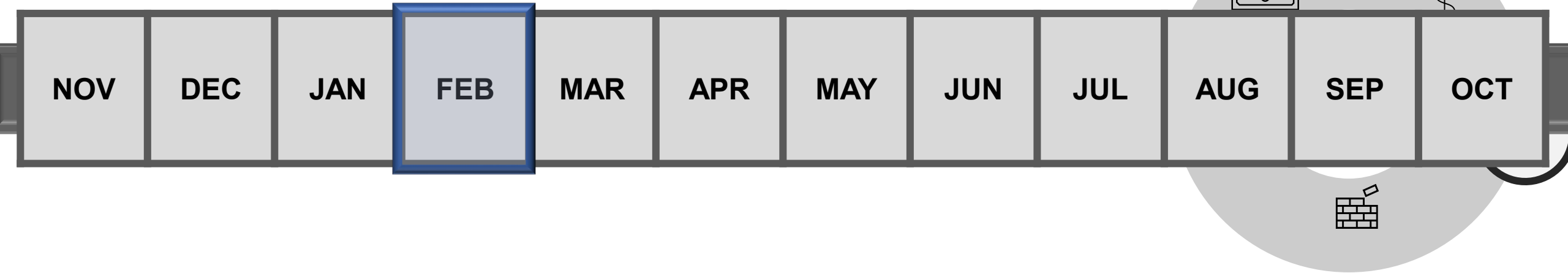
- Board of Trustees approves Budget Calendar prior to February 1
- Board Finance Committee reviews draft Budget Directives

The Budget Cycle



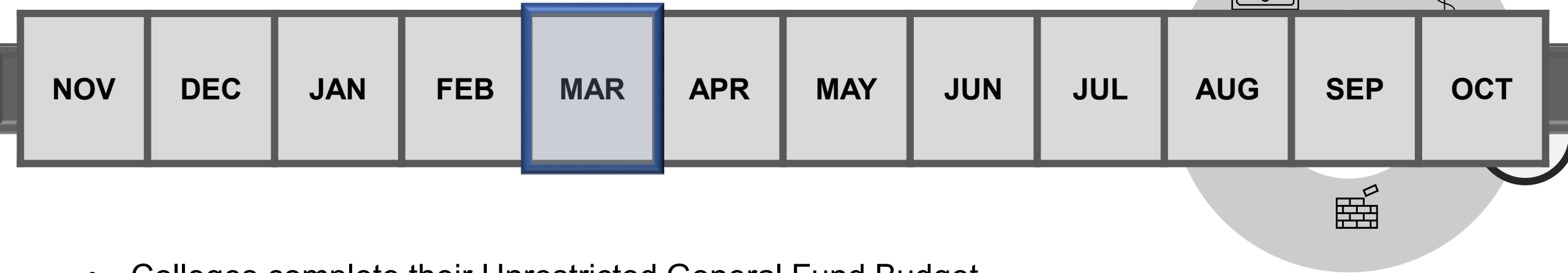
- Governor submits a Budget to the Legislature by January 10
- SBCCD Board of Trustees approves Legislative & Budget Advocacy Priorities
- Budget Directives are submitted to the SBCCD Board for first read

The Budget Cycle



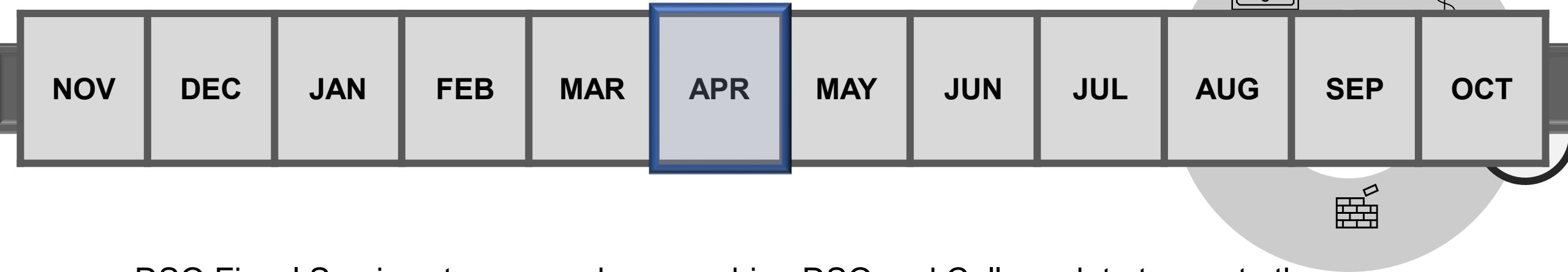
- SBCCD Board of Trustees approves Budget Directives prior to March 1
- SBCCD Chancellor's Cabinet determines projected funds, shared costs, and tentative distribution

The Budget Cycle



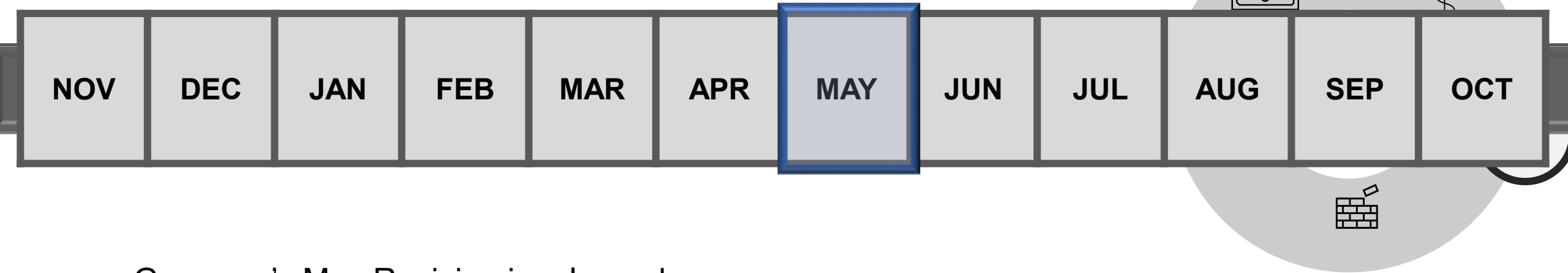
- Colleges complete their Unrestricted General Fund Budget
- College budget committees review draft budget

The Budget Cycle



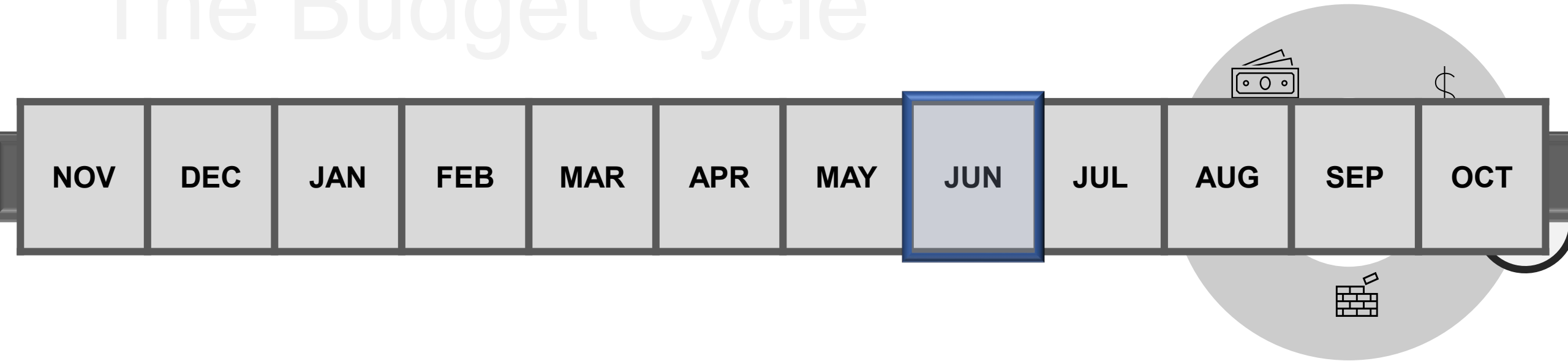
- DSO Fiscal Services team members combine DSO and College data to create the SBCCD Unrestricted General Fund Budget
- Both DSO and College staff work to develop a Budget for SBCCD's remaining 20 funds

The Budget Cycle



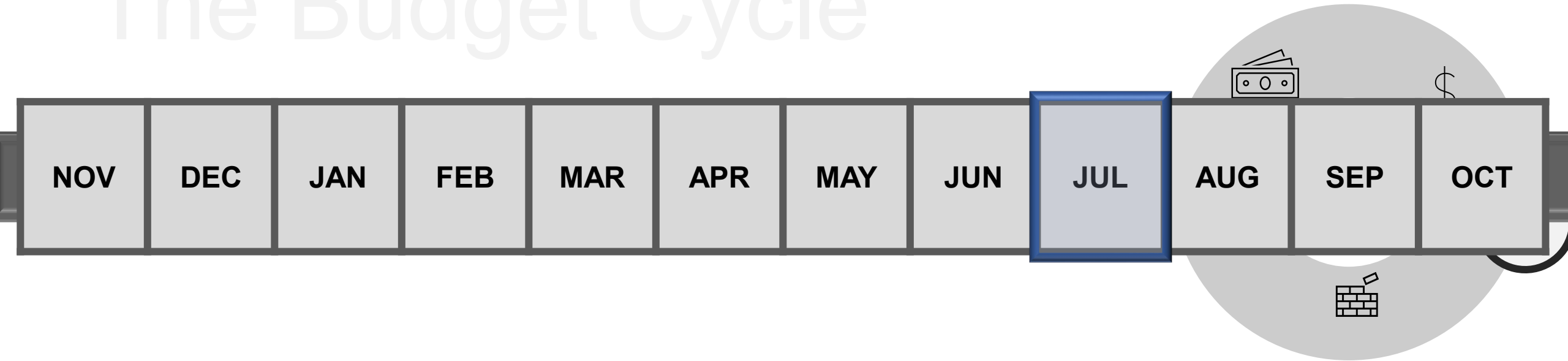
- Governor's May Revision is released
- SBCCD Board of Trustees strategy session to review preliminary Tentative Budget for all funds

The Budget Cycle



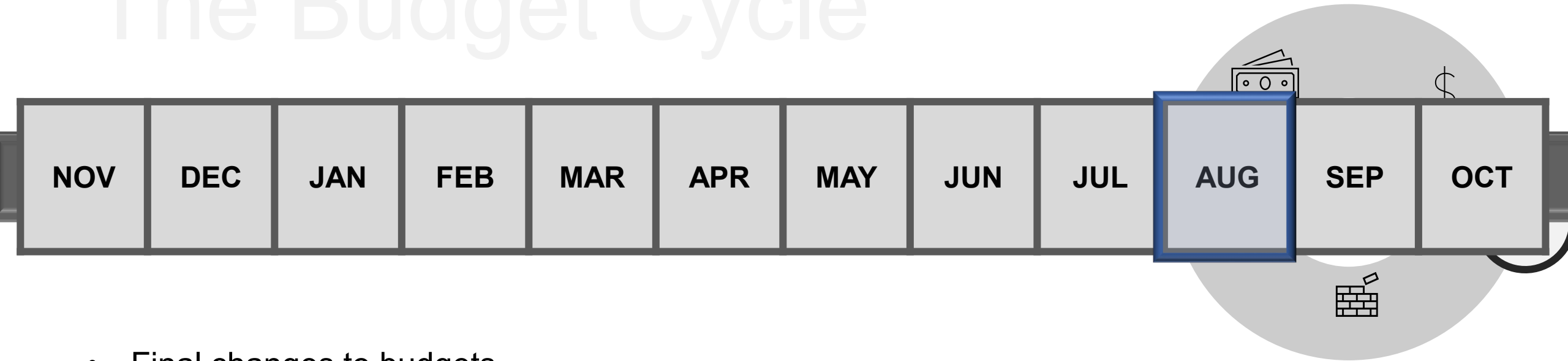
- SBCCD Board of Trustees adopts Tentative Budget prior to July 1
- Governor signs Budget Act

The Budget Cycle



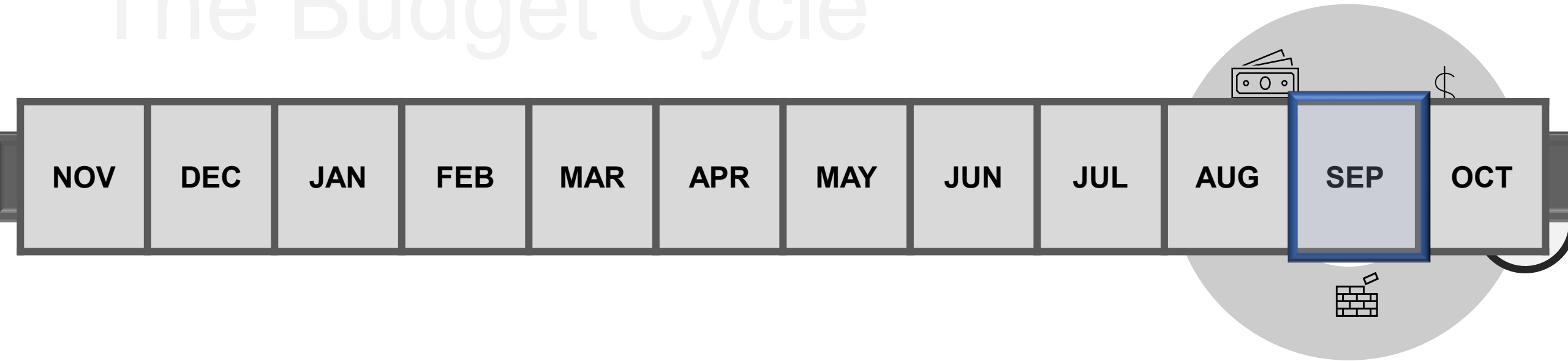
- Colleges and DSO finalize any adjustments

The Budget Cycle



- Final changes to budgets
- SBCCD Board of Trustees strategy session to review Final Budget

The Budget Cycle



- SBCCD Board of Trustees conducts a public hearing and approves Final Budget prior to September 15

Tentative Budget

Unrestricted General Fund

Federal Communications Commission (FCC) / PARS Trust

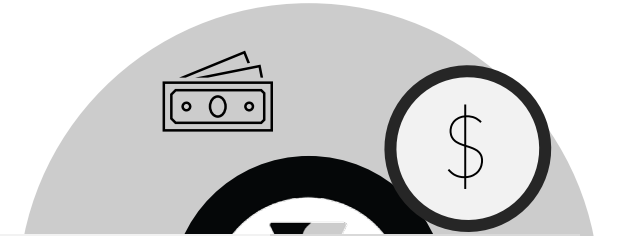
All Other Funds

Discussion



Tentative Budget

Unrestricted General Fund



	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

Tentative Budget

Unrestricted General Fund



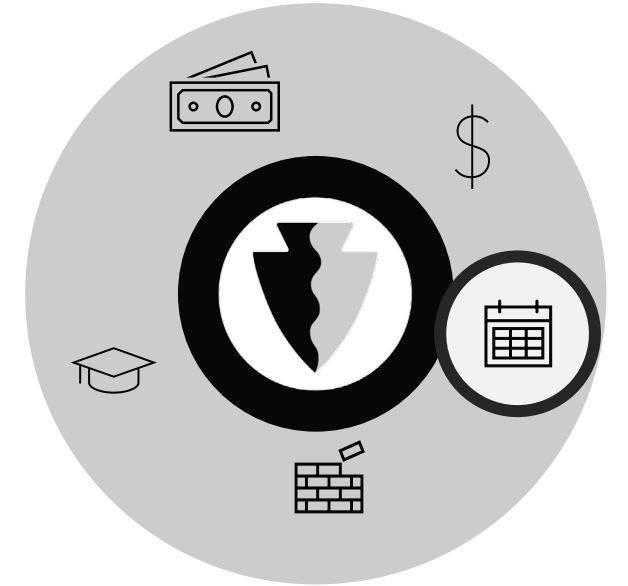
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FCC / PARS Trust

Federal Communications Commission (FCC) / PARS Trust

Final Approved Allocation

On January 2019, the Board of Trustees Approved the Final Allocation of the FCC Auction Proceeds.



FCC / PARS Trust

FCC Approved Allocation



Allocation	Amount	Notes
Long-Term (\$117 Million):		
Pension Rate Stabilization Trust	41,000,000	Endowment to offset General Fund
KVCR	21,000,000	Endowment to offset KVCR
Media Academy	9,000,000	Quasi-Endowment to offset Media Academy
Commercial Buildings Purchase	46,000,000	Board Approved Purposes
One-Time Allocations (\$40 Million):		
SBVC	6,971,000	Discretionary
CHC	3,029,000	Discretionary
DSO & FCC Expenses	3,000,000	Discretionary & Reimbursement for FCC Related Expenses
Media Academy Start Up	2,000,000	Implementation Investment
KVCR Mandated Transition	16,000,000	Technology & Facilities Investment
KVCR Deficits	5,000,000	To Cover 3-Years Operational Deficits
SBCCD Promise	4,000,000	First Year Implementation

FCC / PARS Trust

Guiding Principles for the FCC Auction Proceeds

Board Affirmed January 9, 2025

Overarching

1. Our students are our core mission, and we will focus our resources on their success.
2. All FCC auction proceeds activity shall be transparent.

Principal Investment

3. Proceeds shall be invested in a manner that serves SBCCD.
4. Principal amount shall not be used as a resource for ongoing expenditures unless approved by the Board of Trustees.
5. Investments should include real estate and a diversified portfolio.

Revenue Generated from Investments

6. Revenue generated from the investment of proceeds shall help SBCCD meet the goals outlined in the strategic plan.
7. Annual revenue amount shall be subject to annual allocation and follow existing collegial consultation and established budget processes.



FCC / PARS Trust

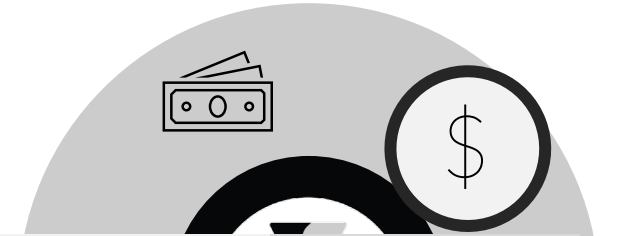
Balances as of May 31, 2025

	Original Contribution	Changes in Principal	Current Principal	Account Balance	Current Principal Excess/ (Deficit)	Distribution of Gains	Expenses	Total Gains/(Losses) Net of Expenses
General Fund	49,000,000	-3,000,000	46,000,000	52,311,434	6,311,434	12,300,000	669,469	17,941,966
SBVC	5,000,000	0	5,000,000	5,459,540	459,540	1,535,000	64,098	1,930,442
CHC	2,700,000	0	2,700,000	3,356,519	656,519	130,000	30,609	755,911
DSO	0	3,000,000	3,000,000	3,380,284	380,284	0	18,947	361,336
KVCR \$15M	15,000,000	0	15,000,000	18,065,793	3,065,793	600,000	79,749	3,586,045
KVCR	21,000,000	0	21,000,000	23,238,734	2,238,734	5,950,000	279,294	7,909,440
MAE	9,000,000	-1,960,000	7,040,000	7,776,685	736,685	1,547,946	83,092	2,201,538
TOTAL	101,700,000	-1,960,000	99,740,000	113,588,989	13,848,989	22,062,946	1,225,258	34,686,677



Tentative Budget

Unrestricted General Fund



	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

Budget Goals

All Other Funds

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

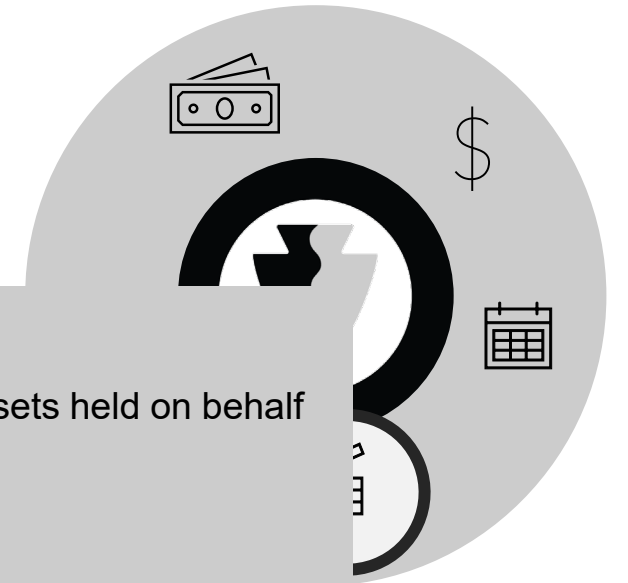
funds account for assets held on behalf of another party.

Trusts Funds

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

Agency Funds

- Inland Futures Foundation



Budget Goals

All Other Funds

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)	-



Budget Goals

All Other Funds

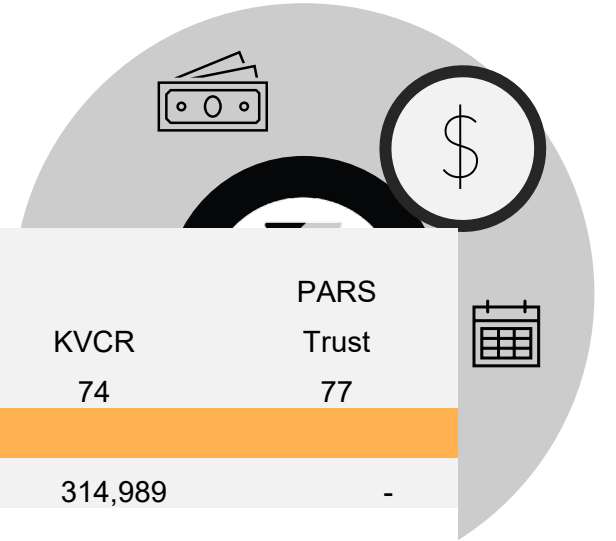
Category	Unrestricted General Fund 01-00/01-23	Restricted General Fund 01-50	Bond Interest/ Redemption 21	Capital Outlay 41	Bond Measure M 42	Bond Measure CC 44	Cafeteria 52
Revenues:							
Federal Revenues	-	5,516,175	-	-	-	-	-
State Revenues	98,309,786	76,271,111	100,000	756,745	-	-	-
Local Revenues	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)	-



Budget Goals

All Other Funds

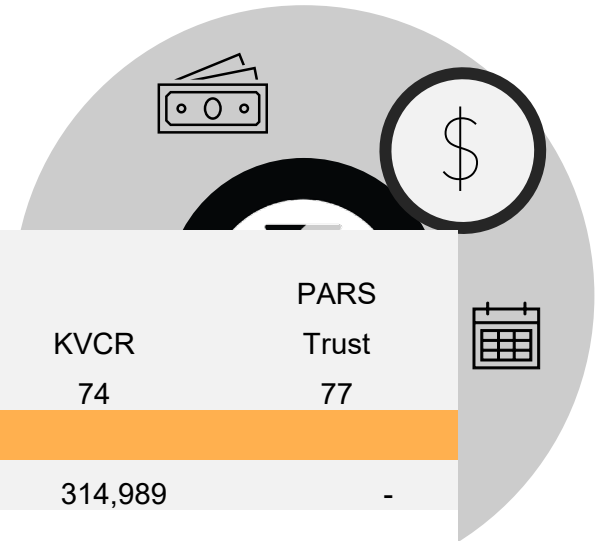
Category	Investment Properties 59	Retiree Benefits 68	OPEB Trust 71	Child Development 72	Student Body Center Fee 73	KVCR 74	PARS Trust 77
Revenues:							
Federal Revenues	-	-	-	509,802	-	314,989	-
State Revenues	-	-	-	4,533,659	-	-	-
Local Revenues	5,602,243	407,744	850,000	199,104	340,787	5,164,223	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



Budget Goals

All Other Funds

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	-
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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



Budget Goals

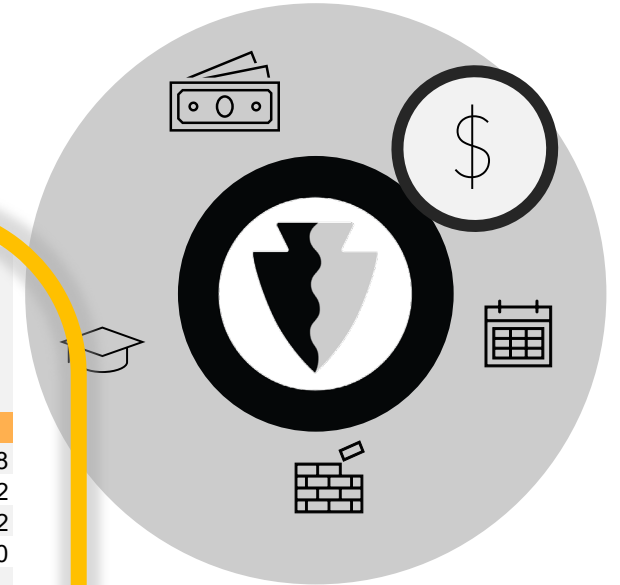
All Other Funds

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



Budget Goals

All Other Funds



KVCR Multi-Year Forecast

Category	2024-25 Estimated Actuals	2025-26 Proposed Budget	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Revenues:							
Corporation for Public Broadcasting Grant	458,043	541,000	568,050	596,453	626,275	657,589	690,468
Other Grants	589,258	650,000	715,000	786,500	865,150	951,665	1,046,832
Pledges (net of expenses)	1,140,000	1,140,000	1,174,200	1,209,426	1,245,709	1,283,080	1,321,572
Underwriting	484,677	620,600	651,630	684,212	718,422	754,343	792,060
Contributions, Gifts	-	75,000	20,000	-	-	-	-
FY21-22 \$4 Million State Grant Annual Contributions	1,290,556	601,339	-	-	-	-	-
Federal Grant Annual Contributions	133,735	314,989	346,488	381,137	419,251	461,176	507,293
FY22-23 \$15 Million State Grant Annual Contributions	600,000	1,200,000	2,000,000	1,900,000	1,800,000	1,700,000	1,700,000
Rentals and Leases	641,110	629,344	648,129	667,478	685,823	704,766	725,909
Other Local Revenues	3,233,431	2,607,623	538,808	554,972	571,621	588,770	606,433
Earnings on Endowment from PARS	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Tribal Sponsorships	15,000	420,000	449,400	480,858	514,518	550,534	589,072
Total Revenues	9,635,809	9,849,895	8,161,705	8,311,035	8,496,769	8,701,923	9,029,640
Expenses:							
Classified Salaries	2,592,602	2,506,452	2,776,259	2,893,387	3,038,571	3,193,948	3,360,409
Employee Benefits	1,177,392	1,303,885	1,325,233	1,354,633	1,395,272	1,437,131	1,480,244
Supplies & materials	51,422	45,905	52,964	54,553	56,190	57,876	59,612
Other Expenses & Services	5,794,228	5,153,443	3,428,481	3,584,410	3,750,324	3,927,054	4,115,507
Capital Outlay	8,956	10,801	11,125	11,459	11,802	12,156	12,521
Total Expenses	9,624,601	9,020,486	7,594,063	7,898,442	8,252,159	8,628,164	9,028,293
Net Increase (Decrease) to Fund Balance	11,209	829,408	567,642	412,593	244,610	73,759	1,346

Budget Goals

All Other Funds

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

Budget Goals

All Other Funds

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
Net Increase (Decrease) to Fund Balance	-	-	-	-	-	-	-	(6,760,943)



Budget Goals

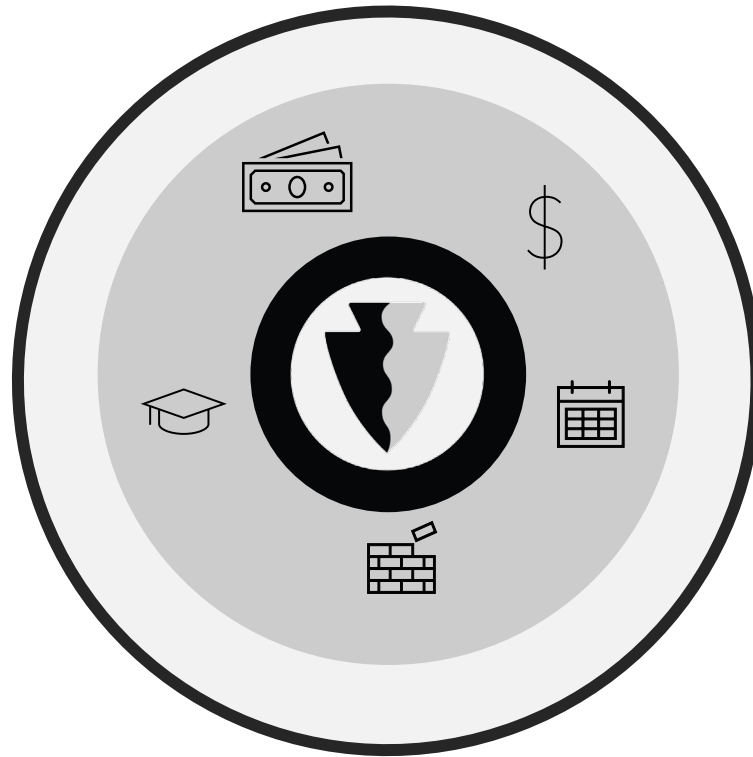
All Other Funds

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Local Revenues	3,012,624	1,065,000	150,000	38,700	5,171	774,260	233,935	148,041,633
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Expenses:								
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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
Net Increase (Decrease) to Fund Balance	-	-	-	-	-	-	-	(6,760,943)



Discussion

Questions | Comments





Thank you.