



San Bernardino Community College District
 Board Strategy Session
 August 28, 2025
 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) 388-6903 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. 2025/26 Final Budget
- V. **ADJOURN**

The next meeting of the Board: Business Meeting
 September 11, 2025, at 4:00 PM
 SBCCD Boardroom
 550 E. Hospitality Ln., Ste 200
 San Bernardino, CA 92408

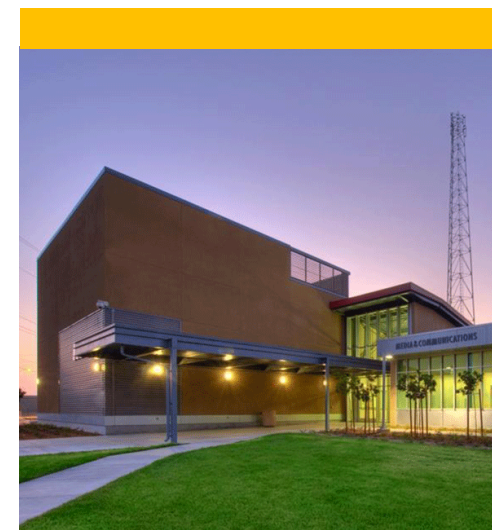
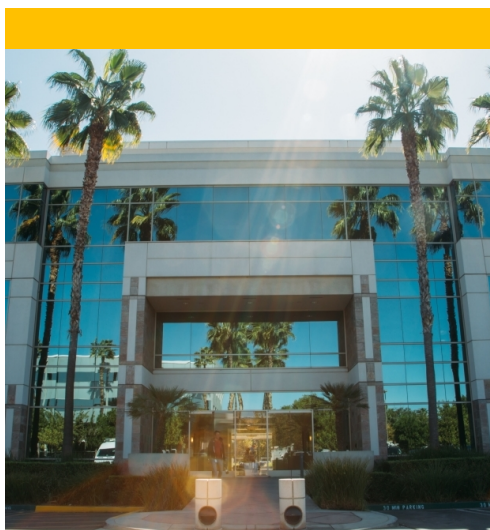
Board Strategy Session 2025-26 Final Budget

August 28, 2025



SAN BERNARDINO
COMMUNITY COLLEGE
DISTRICT

2025-26 Final Budget



[SBCCD.EDU](https://sbccd.edu)



Agenda



- SBCCD Final Budget
 - Unrestricted General Fund
 - Budget Assumptions
 - Enrollment
 - Enrollment Goals
 - Multi-Year Forecast
 - All Other Funds
- Next Steps

SBCCCD Final Budget

Unrestricted General Fund – Budget Assumptions

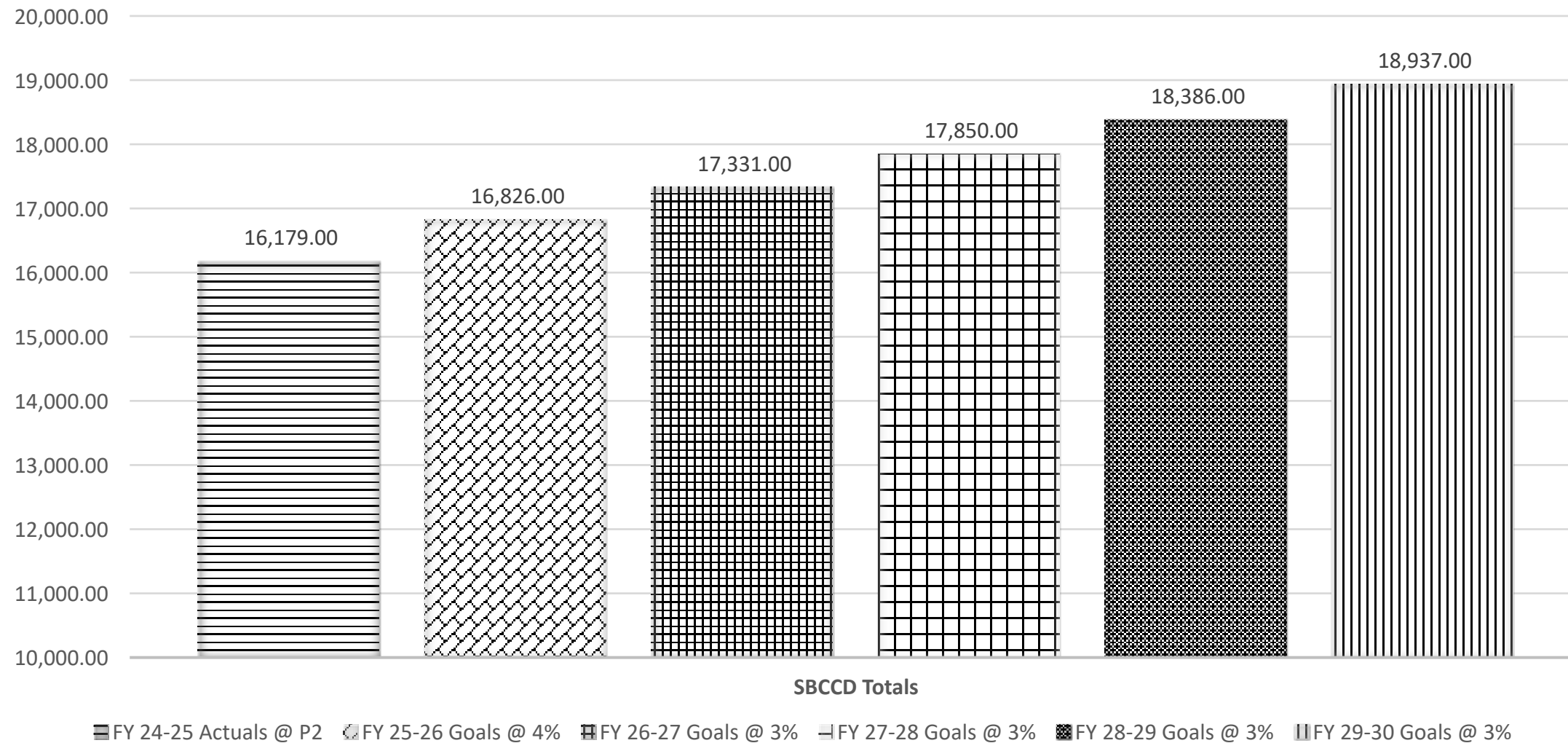
- 2.3 % COLA
- Negotiated salaries for all bargaining units
- 8.0% health benefit increase
- Technology expenses previously covered by the Block Grant (No longer available)
- Increased Enrollment
- Unfunded FTES

SBCCD Final Budget


Unrestricted General Fund – Enrollment

- FY 24-25 Actual FTES at P2 - 16,179 (14.25%)
- Target FY 25-26 FTES - 16,826 (4%)
- FY 25-26 projected unfunded FTES of 169
 - Financial Impact of \$917,000 to FY25-26 apportionment funding
- Future Years 3% target growth goal

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	138,887,119	146,640,846	151,079,038	155,998,236	160,646,901
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	500,000
PARS FCC Legal Fees Reimbursement/DSO Portion	800,000	800,000	-	-	-
Total Revenues	153,404,338	161,158,065	164,796,257	168,665,455	172,814,120
Expenditures					
1000 - Academic Salaries	60,083,481	62,403,512	63,418,365	64,445,730	65,496,211
2000 - Classified Salaries	37,019,236	37,642,527	39,219,732	40,811,276	42,438,630
3000 - Benefits	38,345,571	39,160,625	40,028,990	41,008,189	42,085,080
4000 - Supplies	1,639,267	1,655,659	1,672,216	1,688,938	1,705,828
5000 - Other Expenses and Services	18,153,002	18,334,532	18,497,877	18,682,856	18,869,684
6000 - Capital Outlay	662,447	669,071	675,762	682,520	689,345
7000 - Other Outgo	1,252,200	1,262,500	1,275,125	1,287,876	1,300,755
Total Expenditures	157,155,203	161,128,427	164,788,067	168,607,385	172,585,533
Total Operating Gains/(Losses)	(3,750,865)	29,638	8,190	58,070	228,587
Beginning Fund Balance	33,618,403	29,867,538	29,897,176	29,905,366	29,963,436
Amount Added/(Used) to/(from) Fund Balance	(3,750,865)	29,638	8,190	58,070	228,587
Ending Fund Balance	29,867,538	29,897,176	29,905,366	29,963,436	30,192,023
Fund Balance in Months	2.28	2.23	2.18	2.13	2.10

SBCCCD Final Budget

21 Funds, including the Unrestricted General Fund

GOVERNMENTAL

funds track resources associated with SBCCCD'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 SBCCCD'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

San Bernardino Community College District FY 2025-26 Final Budget Summary By Fund



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	Investment Properties 59
Revenues:								
Federal Revenues	-	5,735,556	-	-	-	-	-	-
State Revenues	97,860,320	79,460,439	200,000	756,745	-	-	-	-
Local Revenues	52,694,018	12,391,485	71,100,000	4,090,000	6,800,000	7,000,000	587,189	5,866,889
Other Financing Sources/Transfers In	2,850,000	12,910,665	-	-	153,146,339	-	-	-
Total Revenues	153,404,338	110,498,145	71,300,000	4,846,745	159,946,339	7,000,000	587,189	5,866,889
Expenses:								
Academic Salaries	60,083,481	10,769,221	-	-	-	-	-	-
Classified Salaries	37,019,236	16,046,864	-	289,857	-	494,149	327,109	-
Employee Benefits	38,345,571	9,170,058	-	138,384	-	245,109	-	-
Supplies & materials	1,639,267	4,027,353	-	-	-	1,000	253,580	-
Other Expenses & Services	18,153,001	46,442,618	-	757,772	458,282	5,871,034	6,500	3,119,600
Capital Outlay	662,447	6,986,470	-	2,241,608	56,748,857	88,572,983	-	1,828,459
Other Outgo	1,252,200	17,055,561	71,300,000	1,066,216	-	-	-	-
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	157,155,203	110,498,145	71,300,000	4,493,837	57,207,139	95,184,275	587,189	4,948,059
Net Increase (Decrease) to Fund Balance	(3,750,865)	-	-	352,908	102,739,200	(88,184,275)	(0)	918,830
Estimated Beginning Fund Balance	30,888,819	18,239,502	67,621,002	15,063,901	76,848,638	278,875,464	251,100	58,903,275
Estimated Ending Fund Balance	27,137,954	18,239,502	67,621,002	15,416,809	179,587,838	190,691,189	251,100	59,822,105

SBCCD Final Budget

Bond Measure M – Credit Ratings

Moody's | Affirmed SBCCD's Aa1 Rating

S&P's | Affirmed SBCCD's AA Rating

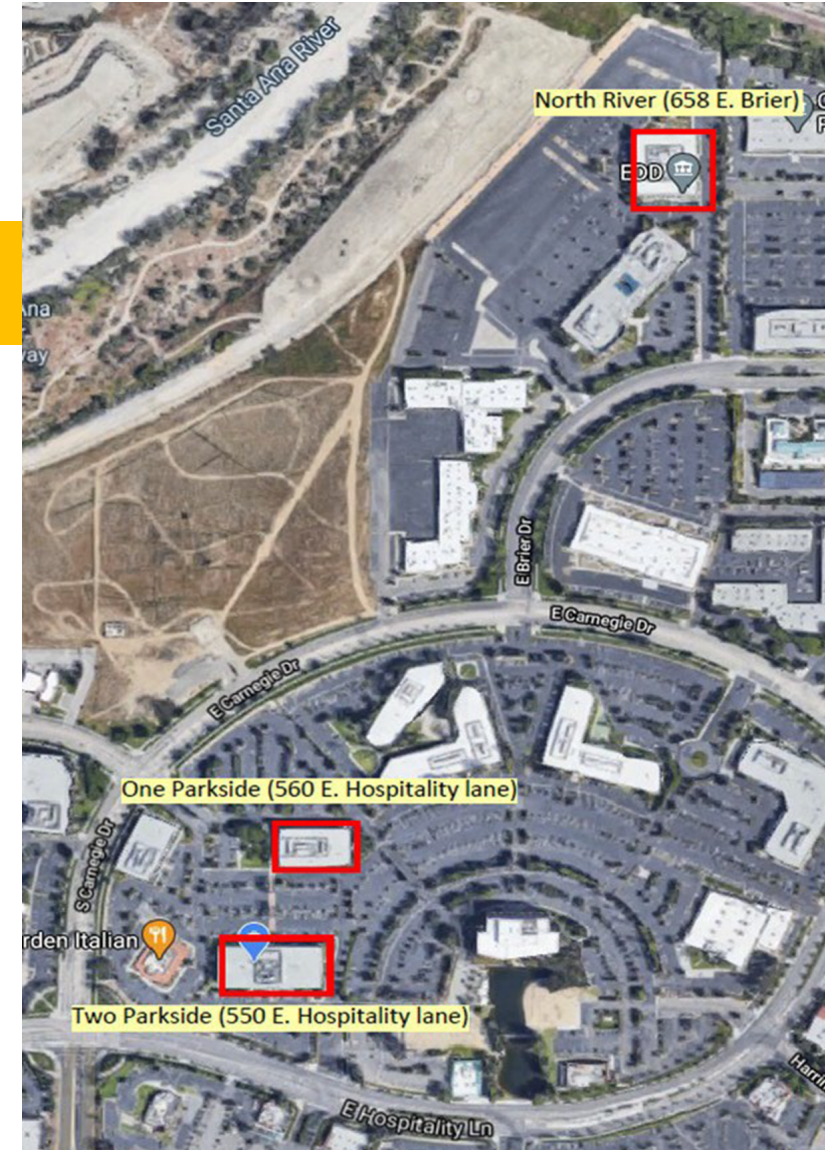
SBCCCD Final Budget

Investment Properties – Occupancy Rates

550 E Hospitality Ln (Two Parkside)| 100%

560 E Hospitality Ln (One Parkside)| 80%

658 E. Brier (North River)| 100%



All Other Funds – The Numbers

San Bernardino Community College District
FY 2025-26 Final Budget Summary By Fund



Category	Retiree Benefits 68	OPEB Trust 71	Child Development 72	Student Body Center Fee 73	KVCR 74	PARS Trust 77	Workers Comp/ Self Insurance 78/84	Inland Futures Foundation 79
Revenues:								
Federal Revenues	-	-	509,802	-	314,989	-	-	-
State Revenues	-	-	4,533,659	-	-	-	-	-
Local Revenues	407,744	850,000	199,104	340,787	5,543,567	5,830,000	3,012,624	1,465,252
Other Financing Sources/Transfers In	-	-	-	-	3,191,339	-	1,250,000	-
Total Revenues	407,744	850,000	5,242,565	340,787	9,049,895	5,830,000	4,262,624	1,465,252
Expenses:								
Academic Salaries	-	-	-	-	-	-	-	-
Classified Salaries	-	-	2,608,817	125,378	2,745,262	-	-	-
Employee Benefits	407,744	-	1,437,656	82,341	1,183,030	-	-	-
Supplies & materials	-	-	354,296	15,209	56,905	-	-	13,229
Other Expenses & Services	-	82,000	244,426	31,857	5,024,488	240,000	4,262,624	312,023
Capital Outlay	-	-	597,370	86,003	10,801	-	-	-
Other Outgo	-	-	-	-	-	4,600,000	-	1,140,000
Other Financing Uses/Transfers Out	-	-	-	-	-	-	-	-
Total Expenses	407,744	82,000	5,242,565	340,787	9,020,486	4,840,000	4,262,624	1,465,252
Net Increase (Decrease) to Fund Balance	-	768,000	-	-	29,409	990,000	-	-
Estimated Beginning Fund Balance	278,520	11,406,638	439,323	1,051,846	(2,002,785)	118,575,988	7,225,364	350,914
Estimated Ending Fund Balance	278,520	12,174,638	439,323	1,051,846	(1,973,376)	119,565,988	7,225,364	350,914

SBCCD Final Budget

OPEB Trust – Overfunded

Trust Balance as of July 31, 2025| \$11,785,170

OPEB Liability as of June 30, 2024?| \$7,529,799

SBCCD Final Budget

PARS Trust – Balances as of July 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	53,858,677	7,858,677	12,300,000	687,302	19,471,375
SBVC	5,000,000	0	5,000,000	5,621,020	621,020	1,535,000	65,959	2,090,060
CHC	2,700,000	0	2,700,000	3,455,797	755,797	130,000	31,753	854,044
DSO	0	3,000,000	3,000,000	3,480,264	480,264	0	20,100	460,164
KVCR \$15M	15,000,000	0	15,000,000	18,600,135	3,600,135	600,000	85,907	4,114,227
KVCR	21,000,000	0	21,000,000	23,926,078	2,926,078	5,950,000	287,216	8,588,862
MAE	9,000,000	-1,960,000	7,040,000	8,006,700	966,700	1,547,946	85,743	2,428,902
TOTAL	101,700,000	-1,960,000	99,740,000	116,948,671	17,208,671	22,062,946	1,263,981	38,007,636

KVCR - Multi-Year Forecast

Category	2022-23 Audited Actuals	2023-24 Audited Actuals	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	514,690	531,136	458,043	541,000	-	-	-	-	-
Other Grants	617,743	804,507	589,258	650,000	715,000	786,500	865,150	951,665	1,046,832
Pledges (net of expenses)	1,219,202	1,154,768	1,140,000	1,140,000	1,174,200	1,209,426	1,245,709	1,283,080	1,321,572
Underwriting	272,448	210,901	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	863,194	1,048,768	1,290,556	601,339	-	-	-	-	-
Federal Grant Annual Contributions	118,917	780,181	133,735	314,989	346,488	381,137	419,251	461,176	507,293
FY22-23 \$15 Million State Grant Annual Contributions	-	-	600,000	400,000	2,000,000	2,100,000	2,200,000	2,300,000	2,400,000
Rentals and Leases	593,068	554,940	641,110	629,344	648,129	667,478	685,823	704,766	725,909
Other Local Revenues	139,148	155,956	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	1,050,000	1,050,000
Tribal Sponsorships	-	-	15,000	420,000	450,000	480,858	514,518	550,534	589,072
Total Revenues	5,388,409	6,291,157	9,635,809	9,049,895	7,594,255	7,914,583	8,270,494	8,644,334	9,039,171
Expenses:									
Classified Salaries	2,009,221	2,458,792	2,592,602	2,506,452	2,776,259	2,893,387	3,038,571	3,193,948	3,360,409
Employee Benefits	837,989	1,038,687	1,177,392	1,303,885	1,325,233	1,354,633	1,395,272	1,437,131	1,480,244
Supplies & materials	25,757	47,700	51,422	45,905	52,964	54,553	56,190	57,876	59,612
Other Expenses & Services	2,705,620	3,726,303	5,794,228	5,153,443	3,428,481	3,584,410	3,750,324	3,927,054	4,115,507
Capital Outlay	7,303	53,938	8,956	10,801	11,125	11,459	11,802	12,156	12,521
Total Expenses	5,585,890	7,325,421	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	(197,480)	(1,034,264)	11,209	29,409	192	16,140	18,334	16,170	10,878
Estimated Beginning Fund Balance	(782,250)	(979,730)	(2,013,994)	(2,002,785)	(1,973,376)	(1,973,184)	(1,957,044)	(1,938,709)	(1,922,539)
Estimated Ending Fund Balance	(979,730)	(2,013,994)	(2,002,785)	(1,973,376)	(1,973,184)	(1,957,044)	(1,938,709)	(1,922,539)	(1,911,661)



All Other Funds – The Numbers

San Bernardino Community College District FY 2025-26 Final Budget Summary By Fund



Category	Associated Students 91	Student Representation 92	Financial Aid 94	Scholarship & Loan 95	Student Clubs/Trusts 99	All Funds
Revenues:						
Federal Revenues	-	-	23,742,919	-	-	30,303,266
State Revenues	-	-	5,524,196	-	-	188,335,359
Local Revenues	150,000	38,700	5,171	774,260	264,528	179,411,318
Other Financing Sources/Transfers In	-	-	1,147,061	-	-	174,495,404
Total Revenues	150,000	38,700	30,419,347	774,260	264,528	572,545,347
Expenses:						
Academic Salaries	-	-	-	-	-	70,852,702
Classified Salaries	-	-	-	-	-	59,656,672
Employee Benefits	-	-	-	-	-	51,009,893
Supplies & materials	59,100	-	-	-	101,147	6,521,086
Other Expenses & Services	75,250	38,700	60,950	-	131,293	85,312,418
Capital Outlay	10,650	-	-	-	-	157,745,648
Other Outgo	5,000	-	30,358,397	774,260	32,088	127,583,722
Other Financing Uses/Transfers Out	-	-	-	-	-	-
Total Expenses	150,000	38,700	30,419,347	774,260	264,528	558,682,139
Net Increase (Decrease) to Fund Balance	-	-	-	-	-	13,863,207
Estimated Beginning Fund Balance	529,650	102,286	-	101,242	256,019	685,006,706
Estimated Ending Fund Balance	529,650	102,286	-	101,242	256,019	698,869,913

Next Steps

September

SBCCD Board of Trustees conducts a public hearing
and approves Final Budget

SBCCCD FINAL BUDGET



Supports Planning + Integrated & Student Focused Process

Meets Regulatory Requirements

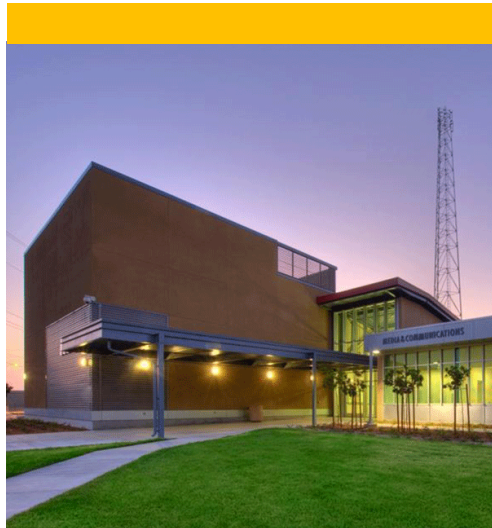
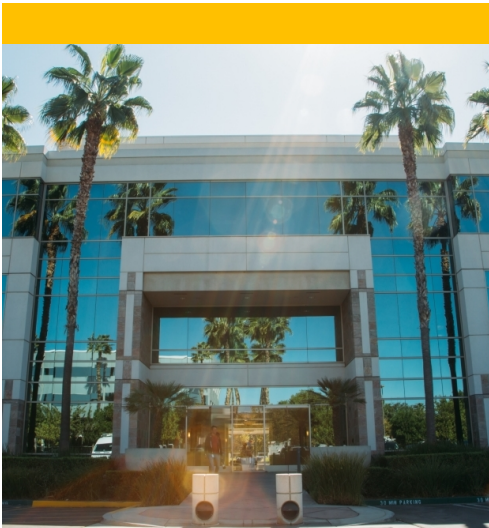
Addresses Commitments, Goals & Directives

Maintains Unrestricted General Fund Reserves



SAN BERNARDINO
COMMUNITY COLLEGE
DISTRICT

Thank You!



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