

**San Bernardino Community College District
Multi-Year Forecast**

Tentative V2

	2015-16 Actuals				2016-17 Estimated Actuals			
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Section A - State Base Revenue								
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,196,381	\$3,596,898		\$7,793,279	\$4,201,509	\$3,601,294	\$7,802,803
2	Credit FTES Percent	68.42%	31.58%		100.00%	69.22%	30.78%	100.00%
3	Total College Funded Credit FTES	10,504.00	4,848.00		15,352.00	10,914.00	4,854.00	15,768.00
4	District Funded Rate Credit FTES per State Allocation				\$4,943.24			\$5,004.25
5	Credit Funding (multiply line 3 x 4)	\$51,923,807	\$23,964,834		\$75,888,641	\$54,616,339	\$24,290,609	\$78,906,949
10	Total State Base Revenue (add lines 1, 5, & 9)	\$56,120,188	\$27,561,732	\$0	\$83,681,920	\$58,817,848	\$27,891,903	\$86,709,752
11	Revenue Shortfall Percent				0.00%			0.71%
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$0	\$0	\$0	\$0	-\$416,415	-\$197,467	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$56,120,188	\$27,561,732	\$0	\$83,681,920	\$58,401,433	\$27,694,436	\$86,095,869
Section B - Adjustments for Reconciliations								
25	Other Adjustments - Prior Year	\$335,945	\$155,052	\$369,301	\$860,298			
26	Total State Revenue (add lines 13 - 24)	\$56,456,133	\$27,716,784	\$369,301	\$84,542,218	\$58,401,433	\$27,694,436	\$86,095,869
29	Change From Prev. Year State Base Revenue				\$9,806,784			\$2,413,949
Section C - Other Revenue								
30	College Part-time Faculty	\$231,358	\$97,597	\$0	\$328,955	\$219,203	\$97,491	\$316,694
31	College Full-time Faculty	\$443,724	\$204,796	\$0	\$648,520	\$0	\$0	\$0
32	College Lottery Funds	\$1,580,616	\$696,276	\$0	\$2,276,892	\$1,519,337	\$703,216	\$2,222,553
33	College Interest Income	\$112,993	\$52,150	\$0	\$165,143	\$112,993	\$52,150	\$165,143
34	Other Campus Revenue per Campus Projections	\$828,566	\$511,306	\$0	\$1,339,873	\$828,566	\$511,306	\$1,339,873
37	Other Revenue	\$361,761	\$166,967	\$0	\$528,728	\$361,761	\$166,967	\$528,728
39	Total College Revenue (add lines 25, 30-36)	\$60,015,152	\$29,445,875	\$369,301	\$89,830,327	\$61,210,094	\$29,225,566	\$90,668,859
Section D - Assessments								
40	Total College Actual Credit FTES	10,504.00	4,848.00		15,352.00	10,914.00	4,854.00	15,768.00
41	Percent for Assessments	68.42%	31.58%		100.00%	69.22%	30.78%	100.00%
42	Assessment for District Office Operations Expenditures	-\$10,681,049	-\$4,929,955	\$15,611,004	\$0	-\$11,034,851	-\$4,906,858	\$15,941,709
43	Assessment for Property & Liability Insurance Cost	-\$376,310	-\$173,690	\$550,000	\$0	-\$380,710	-\$169,290	\$550,000
48	Assessment for EDCT Operations Expenditures	-\$88,946	-\$41,054	\$130,000	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets								
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$48,868,846	\$24,301,176	\$16,660,305	\$89,830,327	\$49,794,533	\$24,149,418	\$16,724,909
51	1000 - Academic Salaries	\$24,020,244	\$11,487,983	\$787,207	\$36,295,434	\$25,107,541	\$11,718,046	\$709,062
52	2000 - Classified Salaries	\$7,677,698	\$4,824,052	\$6,564,904	\$19,066,654	\$8,535,839	\$5,050,738	\$6,745,297
53	3000 - Benefits	\$8,826,760	\$4,704,858	\$3,389,717	\$16,921,335	\$10,382,689	\$5,340,970	\$3,138,496
54	4000 - Supplies	\$465,255	\$140,098	\$136,999	\$742,352	\$618,462	\$242,798	\$238,887
55	5000 - Other Expenses and Services	\$3,289,607	\$1,244,103	\$4,491,666	\$9,025,376	\$4,409,321	\$1,869,083	\$4,949,224
56	6000 - Capital Outlay	\$1,023,746	\$87,338	\$370,511	\$1,481,595	\$406,262	\$40,400	\$160,743
57	7000 - Other Outgo	\$133,000	\$0	\$550,000	\$683,000	\$6,716	\$0	\$550,000
58	Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$45,436,310	\$22,488,432	\$16,291,004	\$84,215,747	\$49,466,830	\$24,262,035	\$16,491,709
60	Other Adjustments (not allocated)			\$366,522	\$366,522			\$0
61	Program Review				\$0			\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$3,432,536	\$1,812,743	\$735,823	\$5,981,103	\$327,703	-\$112,617	\$233,200
Section F - One-Time Adjustments & Fund								
70	One-time Exp. (Adjust. to Fund Balance)	\$300,000	\$600,000	-\$900,000	\$0	\$515,462	\$229,210	-\$744,672
71	One-time State Funding			\$8,260,224	\$8,260,224			\$1,421,344
72	One-time Expenditures			-\$5,222,000	-\$5,222,000	-\$530,000		-\$1,310,000
73	STRS/PERS Set Aside for Rate Increases	-\$2,736,800	-\$1,263,200		-\$4,000,000			\$0
74	To address Facilities Needs	-\$1,573,660	-\$726,340		-\$2,300,000			\$0
75	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$300,000	-\$300,000			-\$320,000
75	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$200,000	-\$200,000			-\$360,000
76	Annual Increase/(Decrease) to Fund Balance	-\$577,924	\$423,203	\$2,374,047	\$2,219,327	\$313,165	\$116,593	-\$1,080,128
77	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,451,673	-\$1,605,512	\$12,600,461	\$14,446,622	\$2,873,749	-\$1,182,309	\$14,974,508
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$2,873,749	-\$1,182,309	\$14,974,508	\$16,665,949	\$3,186,914	-\$1,065,716	\$13,894,380
80	Unrestricted Fund Balance				19.74%			17.68%
					\$16,665,949			\$16,015,578

**San Bernardino Community College District
Multi-Year Forecast**

Tentative V2

Average Monthly Expenditures									\$7,034,646		\$7,548,381
Months to Cover Monthly Expenditures:									2.37		2.12
Salaries & Benefits Increase Percent from Previous Year											6.15%
Salaries & Benefits Increase Amount from Previous Year											\$4,445,255
Total Revenues	\$60,015,152	\$29,445,875	\$8,629,525	\$98,090,551	\$61,210,094	\$29,225,566	\$1,654,544	\$92,090,203			
Total Expenditures	\$49,746,770	\$24,477,972	\$22,013,004	\$96,237,747	\$49,996,830	\$24,262,035	\$18,161,709	\$92,420,574			

Assumptions:

COLA Percent	1.02%	1.02%	1.02%	1.02%	0.00%	0.00%	0.00%	0.00%
Basic Funding Percent	4.65%	4.65%	4.65%	4.65%	1.23%	1.23%	1.23%	1.23%
State Funded Growth/ACCESS Rate	3.83%	19.09%		19.09%	3.90%	0.12%		0.12%
Additional FTES Growth Target	387.00	498.00		885.00	210.00	181.00		391.00
Additional FTES Growth Target Costs	\$ -	\$ -		\$ -	\$ 244,860	\$ 211,046		\$ 455,906
Step in Column Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Salary Increase Percent	0.00%	0.00%	0.00%	0.00%	Forecasted	Forecasted	Forecasted	Forecasted
Benefits Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Inflation for Object Codes 4000's-6000's %	1.02%	1.02%	1.02%	1.02%	0.00%	0.00%	0.00%	0.00%
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KVCR & EDCT Foundation Contribution			\$ 500,000	\$ 500,000			\$ -	\$ -
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses for Fund Balance Calculation									\$84,415,747		\$90,580,574
12% from Total Expenses									\$10,129,890		\$10,869,669

Salary Increases

1000s	-	-	-	-	237,686	120,447	5,431	363,564
2000s	-	-	-	-	114,689	67,167	99,143	280,999
3000s	-	-	-	-	51,665	28,011	20,433	100,109
Totals	-	-	-	-	404,040	215,625	125,007	744,672

Step In Column Expenses and Benefits

1000s	14,345,905	6,103,156	466,761	20,915,822	237,687	120,446	5,431	363,564
2000s	9,797,280	5,815,979	7,017,584	22,630,843	114,688	67,167	99,143	280,998
3000s	9,222,290	4,602,759	3,144,329	16,969,378	624,078	328,923	204,149	1,157,150
Totals	33,365,475	16,521,894	10,628,674	60,516,043	976,453	516,536	308,723	1,801,712

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

	0	0						
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

	0	0			0	0		
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Net Increase for full-time conversion

					\$0	\$0	\$0	\$0
--	--	--	--	--	-----	-----	-----	-----

Classified & Management Positions:

No. of full-time positions eligible for benefits
[\$15,933 Health]

Salary Amount
[Benefits = Salary*20.28%]

	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

**San Bernardino Community College District
Multi-Year Forecast**

Tentative V2

		2017-18 Preliminary Budget				2018-19 Forecast			
		SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,243,524	\$3,637,307		\$7,880,831	\$4,285,959	\$3,673,680		\$7,959,639
2	Credit FTES Percent	69.22%	30.78%		100.00%	69.22%	30.78%		100.00%
3	Total College Funded Credit FTES	11,078.00	4,927.00		16,005.00	11,244.00	5,001.00		16,245.00
4	District Funded Rate Credit FTES per State Allocation				\$5,054.29				\$5,104.83
5	Credit Funding (multiply line 3 x 4)	\$55,991,406	\$24,902,478		\$80,893,884	\$57,398,722	\$25,529,261		\$82,927,983
10	Total State Base Revenue (add lines 1, 5, & 9)	\$60,234,930	\$28,539,785	\$0	\$88,774,715	\$61,684,681	\$29,202,941	\$0	\$90,887,622
11	Revenue Shortfall Percent				0.00%				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$60,234,930	\$28,539,785	\$0	\$88,774,715	\$61,684,681	\$29,202,941	\$0	\$90,887,622
Section B - Adjustments for Reconciliations									
25	Other Adjustments - Prior Year								
26	Total State Revenue (add lines 13 - 24)	\$60,234,930	\$28,539,785	\$0	\$88,774,715	\$61,684,681	\$29,202,941	\$0	\$90,887,622
29	Change From Prev. Year State Base Revenue				\$2,678,847				\$2,112,907
Section C - Other Revenue									
30	College Part-time Faculty	\$219,203	\$97,491	\$0	\$316,694	\$219,200	\$97,494	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$71,748	\$33,114	\$0	\$104,862	\$71,748	\$33,114	\$0	\$104,862
34	Other Campus Revenue per Campus Projections	\$780,245	\$498,695	\$0	\$1,278,940	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$421,992	\$194,765	\$0	\$616,757	\$421,992	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$63,247,454	\$30,067,067	\$0	\$93,314,521	\$64,697,203	\$30,730,225	\$0	\$95,427,428
Section D - Assessments									
40	Total College Actual Credit FTES	11,078.00	4,927.00		16,005.00	11,038.00	5,181.00		16,219.00
41	Percent for Assessments	69.22%	30.78%		100.0%	68.06%	31.94%		100.00%
42	Assessment for District Office Operations Expenditures	-\$11,520,130	-\$5,122,646	\$16,642,776	\$0	-\$11,532,763	-\$5,412,231	\$16,944,995	\$0
43	Assessment for Property & Liability Insurance Cost	-\$380,710	-\$169,290	\$550,000	\$0	-\$374,330	-\$175,670	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$51,346,615	\$24,775,130	\$17,192,776	\$93,314,521	\$52,790,110	\$25,142,323	\$17,494,995	\$95,427,428
51	1000 - Academic Salaries	\$25,793,980	\$12,591,571	\$537,301	\$38,922,853	\$26,131,309	\$12,954,118	\$542,124	\$39,627,551
52	2000 - Classified Salaries	\$8,764,014	\$5,328,217	\$7,422,816	\$21,515,048	\$8,864,113	\$5,388,302	\$7,495,677	\$21,748,093
53	3000 - Benefits	\$11,134,971	\$5,923,201	\$3,576,379	\$20,634,552	\$11,643,351	\$6,177,040	\$3,749,852	\$21,570,243
54	4000 - Supplies	\$642,349	\$292,900	\$261,290	\$1,196,539	\$648,772	\$295,829	\$263,903	\$1,208,504
55	5000 - Other Expenses and Services	\$4,695,070	\$2,143,093	\$4,689,089	\$11,527,252	\$4,742,021	\$2,164,524	\$4,735,980	\$11,642,525
56	6000 - Capital Outlay	\$242,388	\$126,899	\$155,900	\$525,187	\$244,812	\$128,168	\$157,459	\$530,439
57	7000 - Other Outgo	\$5,716	\$11,160	\$550,000	\$566,876	\$0	\$0	\$550,000	\$550,000
58	Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$51,278,488	\$26,417,042	\$17,192,776	\$94,888,306	\$52,274,378	\$27,107,981	\$17,494,995	\$96,877,354
60	Other Adjustments (not allocated)				\$0				\$0
61	Program Review				\$0				\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$68,127	-\$1,641,912	\$0	-\$1,573,785	\$515,732	-\$1,965,658	\$0	-\$1,449,926
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)	\$515,462	\$229,210	-\$744,672	\$0				\$0
71	One-time State Funding				\$0				\$0
72	One-time Expenditures				\$0				\$0
73	STRS/PERS Set Aside for Rate Increases	\$628,437	\$361,025	\$252,138	\$1,241,600	\$680,600	\$319,400		\$1,000,000
74	To address Facilities Needs				\$0				\$0
	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$320,000	-\$320,000			-\$320,000	-\$320,000
75	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$360,000	-\$360,000			-\$360,000	-\$360,000
76	Annual Increase/(Decrease) to Fund Balance	\$1,212,026	-\$1,051,677	-\$1,172,534	-\$1,012,185	\$1,196,332	-\$1,646,258	-\$680,000	-\$1,129,926
77	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,186,914	-\$1,065,716	\$13,894,380	\$16,015,578	\$4,398,940	-\$2,117,393	\$12,721,846	\$15,003,393
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$4,398,940	-\$2,117,393	\$12,721,846	\$15,003,393	\$5,595,272	-\$3,763,651	\$12,041,846	\$13,873,467
80	Unrestricted Fund Balance				15.75%				14.27%
					\$15,003,393				\$13,873,467

**San Bernardino Community College District
Multi-Year Forecast**

Tentative V2

Average Monthly Expenditures	\$7,937,359	\$8,103,113
Months to Cover Monthly Expenditures:	1.89	1.71
Salaries & Benefits Increase Percent from F	5.66%	2.31%
Salaries & Benefits Increase Amount from F	\$4,343,774	\$1,873,434

Total Revenues									
Total Expenditures	\$50,650,051	\$26,056,017	\$17,300,638	\$94,006,706	\$51,593,778	\$26,788,581	\$17,854,995	\$96,237,354	

Assumptions:

COLA Percent	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Basic Funding Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	-0.36%	1.46%		1.46%	1.50%	5.20%		5.20%	
Additional FTES Growth Target	161.00	(104.00)		57.00	163.00	256.00		419.00	
Additional FTES Growth Target Costs	\$ 187,726	\$ -		\$ 187,726	\$ 190,058	\$ 298,496		\$ 488,554	
Step in Column Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	1.00%	1.00%	1.00%	1.00%	
Salary Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	0.00%	0.00%	0.00%	0.00%	
Benefits Percent	Forecasted	Forecasted	Forecasted	Forecasted	5.00%	5.00%	5.00%	5.00%	
Inflation for Object Codes 4000's-6000's %	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KVCR & EDCT Foundation Contribution			\$ -	\$ -			\$ -	\$ -	
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Total Expenses for Fund Balance Calculation	\$95,248,306	\$97,237,354
12% from Total Expenses	\$11,429,797	\$11,668,482

Salary Increases

1000s	237,686	120,447	5,431	363,564	-	-	-	-
2000s	114,689	67,167	99,143	280,999	-	-	-	-
3000s	51,665	28,011	20,433	100,109	-	-	-	-
Totals	404,040	215,625	125,007	744,672	-	-	-	-

Step In Column Expenses and Benefits

1000s	143,459	61,032	4,668	209,159	147,271	64,051	4,823	216,144
2000s	97,973	58,160	70,176	226,309	100,099	60,085	72,860	233,045
3000s	893,640	446,007	304,685	1,644,332	508,380	253,839	173,472	935,691
Totals	1,135,072	565,199	379,529	2,079,800	755,750	377,974	251,156	1,384,880

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

1000s	0	0	-	-	0	0	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Net Increase for full-time conversion

-	-	-	-	\$0	\$0	\$0	\$0
---	---	---	---	-----	-----	-----	-----

Classified & Management Positions:

No. of full-time positions eligible for benefits [\$15,933 Health]

Salary Amount [Benefits = Salary*20.28%]

1000s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000s	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

**San Bernardino Community College District
Multi-Year Forecast**

Tentative V2

	2019-20 Forecast				2020-21 Forecast				
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total	
Section A - State Base Revenue									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,328,819	\$3,710,417		\$8,039,236	\$4,372,107	\$3,747,521		\$8,119,628
2	Credit FTES Percent	69.22%	30.78%		100.00%	69.22%	30.78%		100.00%
3	Total College Funded Credit FTES	11,413.00	5,076.00		16,489.00	11,584.00	5,152.00		16,736.00
4	District Funded Rate Credit FTES per State Allocation				\$5,155.88				\$5,207.44
5	Credit Funding (multiply line 3 x 4)	\$58,844,053	\$26,171,244		\$85,015,297	\$60,322,965	\$26,828,722		\$87,151,687
10	Total State Base Revenue (add lines 1, 5, & 9)	\$63,172,872	\$29,881,661	\$0	\$93,054,533	\$64,695,072	\$30,576,243	\$0	\$95,271,315
11	Revenue Shortfall Percent				0.00%				0.00%
12	Revenue Shortfall Amount (multiply line 10 x 11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Adjusted State Base Revenue (line 10 minus line 12)	\$63,172,872	\$29,881,661	\$0	\$93,054,533	\$64,695,072	\$30,576,243	\$0	\$95,271,315
Section B - Adjustments for Reconciliations									
25	Other Adjustments - Prior Year								
26	Total State Revenue (add lines 13 - 24)	\$63,172,872	\$29,881,661	\$0	\$93,054,533	\$64,695,072	\$30,576,243	\$0	\$95,271,315
29	Change From Prev. Year State Base Revenue				\$2,166,911				\$2,216,783
Section C - Other Revenue									
30	College Part-time Faculty	\$219,202	\$97,492	\$0	\$316,694	\$219,203	\$97,491	\$0	\$316,694
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,519,337	\$703,216	\$0	\$2,222,553	\$1,519,337	\$703,216	\$0	\$2,222,553
33	College Interest Income	\$71,748	\$33,114	\$0	\$104,862	\$71,748	\$33,114	\$0	\$104,862
34	Other Campus Revenue per Campus Projections	\$780,245	\$498,695	\$0	\$1,278,940	\$780,245	\$498,695	\$0	\$1,278,940
37	Other Revenue	\$421,991.63	\$194,765	\$0	\$616,757	\$421,992	\$194,765	\$0	\$616,757
39	Total College Revenue (add lines 25, 30-36)	\$66,185,396	\$31,408,943	\$0	\$97,594,339	\$67,707,597	\$32,103,524	\$0	\$99,811,121
Section D - Assessments									
40	Total College Actual Credit FTES	11,204.00	5,259.00		16,463.00	11,372.00	5,338.00		16,710.00
41	Percent for Assessments	68.06%	31.94%		100.0%	68.06%	31.94%		100.00%
42	Assessment for District Office Operations Expenditures	-\$11,793,135	-\$5,534,422	\$17,327,557	\$0	-\$12,066,465	-\$5,662,693	\$17,729,159	\$0
43	Assessment for Property & Liability Insurance Cost	-\$374,330	-\$175,670	\$550,000	\$0	-\$374,330	-\$175,670	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Section E - Individual Site Budgets									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$54,017,931	\$25,698,851	\$17,877,557	\$97,594,339	\$55,266,802	\$26,265,161	\$18,279,159	\$99,811,121
51	1000 - Academic Salaries	\$26,473,608	\$13,108,553	\$546,941	\$40,129,102	\$26,819,726	\$13,264,789	\$551,806	\$40,636,321
52	2000 - Classified Salaries	\$8,965,214	\$5,448,316	\$7,568,275	\$21,981,804	\$9,067,325	\$5,508,930	\$7,641,598	\$22,217,854
53	3000 - Benefits	\$12,387,052	\$6,548,222	\$4,003,426	\$22,938,701	\$13,182,813	\$6,945,388	\$4,274,750	\$24,402,951
54	4000 - Supplies	\$655,260	\$298,787	\$266,542	\$1,220,589	\$661,813	\$301,775	\$269,207	\$1,232,795
55	5000 - Other Expenses and Services	\$4,789,441	\$2,186,169	\$4,783,340	\$11,758,950	\$4,837,335	\$2,208,031	\$4,831,173	\$11,876,539
56	6000 - Capital Outlay	\$247,260	\$129,450	\$159,034	\$535,743	\$249,733	\$130,744	\$160,624	\$541,101
57	7000 - Other Outgo	\$0	\$0	\$550,000	\$550,000	\$0	\$0	\$550,000	\$550,000
58	Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Site Budgeted / Projected Actual Expenditures	\$53,517,835	\$27,719,498	\$17,877,557	\$99,114,889	\$54,818,746	\$28,359,657	\$18,279,159	\$101,457,561
60	Other Adjustments (not allocated)				\$0				\$0
61	Program Review				\$0				\$0
60	Excess/(Deficit) (line 35 minus line 43 plus line 44)	\$500,096	-\$2,020,647	\$0	-\$1,520,551	\$448,056	-\$2,094,496	\$0	-\$1,646,440
Section F - One-Time Adjustments & Fund									
70	One-time Exp. (Adjust. to Fund Balance)				\$0				\$0
71	One-time State Funding				\$0				\$0
72	One-time Expenditures				\$0				\$0
73	STRS/PERS Set Aside for Rate Increases	\$680,600	\$319,400		\$1,000,000	\$680,600	\$319,400		\$1,000,000
74	To address Facilities Needs				\$0				\$0
	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$320,000	-\$320,000			-\$320,000	-\$320,000
75	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$360,000	-\$360,000			-\$360,000	-\$360,000
76	Annual Increase/(Decrease) to Fund Balance	\$1,180,696	-\$1,701,247	-\$680,000	-\$1,200,551	\$1,128,656	-\$1,775,096	-\$680,000	-\$1,326,440
77	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$5,595,272	-\$3,763,651	\$12,041,846	\$13,873,467	\$6,775,967	-\$5,464,898	\$11,361,846	\$12,672,916
79	Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)	\$6,775,967	-\$5,464,898	\$11,361,846	\$12,672,916	\$7,904,623	-\$7,239,994	\$10,681,846	\$11,346,476
80	Unrestricted Fund Balance				12.74%				11.14%
					\$12,672,916				\$11,346,476

**San Bernardino College District
Multi-Year Forecast**

Tentative V2

Average Monthly Expenditures	\$8,289,574	\$8,484,797
Months to Cover Monthly Expenditures:	1.53	1.34
Salaries & Benefits Increase Percent from F	2.54%	2.60%
Salaries & Benefits Increase Amount from F	\$2,103,721	\$2,207,519

Total Revenues									
Total Expenditures	\$52,837,235	\$27,400,098	\$18,237,557	\$98,474,889	\$54,138,146	\$28,040,257	\$18,639,159	\$100,817,561	

Assumptions:

COLA Percent	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Basic Funding Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	1.50%	1.51%		1.51%	1.50%	1.50%			1.50%
Additional FTES Growth Target	166.00	78.00		244.00	168.00	79.00			247.00
Additional FTES Growth Target Costs	\$ 193,556	\$ 90,948		\$ 284,504	\$ 195,888	\$ 92,114			\$ 288,002
Step in Column Increase Percent	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Salary Increase Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Benefits Percent	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Inflation for Object Codes 4000's-6000's %	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
GASB 45 Contribution for Liability (Past)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 45 Contribution for Future Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KVCR & EDCT Foundation Contribution			\$ -	\$ -			\$ -	\$ -	
Part-Time Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses for Fund Balance Calculation	\$99,474,889	\$101,817,561
12% from Total Expenses	\$11,936,987	\$12,218,107

Salary Increases

1000s	-	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-

Step In Column Expenses and Benefits

1000s	148,743	63,487	4,817	217,047	150,231	64,122	4,865	219,217
2000s	101,100	60,014	72,598	233,712	102,111	60,614	73,324	236,049
3000s	743,702	371,182	253,574	1,368,458	795,761	397,165	271,324	1,464,250
Totals	993,545	494,683	330,989	1,819,217	1,048,103	521,901	349,513	1,919,517

Unfunded FTES

Faculty Positions (\$73,265*14.45%) + \$15,933 Health

1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Part-time faculty conversions (\$35K + benefits)

1000s	0	0	0	0	0	0	0	0
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

Net Increase for full-time conversion

	-	-	-	-	\$0	\$0	\$0	\$0
--	---	---	---	---	-----	-----	-----	-----

Classified & Management Positions:

No. of full-time positions eligible for benefits [\$15,933 Health]

Salary Amount [Benefits = Salary*20.28%]

1000s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-