

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT SCENARIOS**

Description	BEST CASE					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue	109,330,739	114,422,175	117,698,240	122,468,920	125,371,255	129,409,863
Expense	114,709,590	119,604,046	121,317,695	123,084,977	124,895,735	126,751,151
Change in Fund Balance	(5,378,851)	(5,181,871)	(3,619,455)	(616,056)	475,520	2,658,712
Fund Balance \$	21,042,913	15,861,042	14,241,587	13,625,531	14,101,051	16,759,763
Fund Balance %	18.34%	13.26%	11.74%	11.07%	11.29%	13.22%

Description	MIDDLE CASE					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue	109,330,739	111,984,073	117,043,826	121,453,746	123,971,420	127,600,252
Expense	114,709,590	119,604,046	121,317,695	123,084,977	124,895,735	126,751,151
Change in Fund Balance	(5,378,851)	(7,619,972)	(4,273,869)	(1,631,231)	(924,315)	849,101
Fund Balance \$	21,042,913	13,422,941	11,149,071	9,517,841	8,593,526	9,442,627
Fund Balance %	18.34%	11.22%	9.19%	7.73%	6.88%	7.45%

Description	WORST CASE					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue	109,330,739	109,681,556	114,628,034	118,961,616	121,400,538	124,948,130
Expense	114,709,590	119,604,046	121,317,695	123,084,977	124,895,735	126,751,151
Change in Fund Balance	(5,378,851)	(9,922,490)	(6,689,661)	(4,123,361)	(3,495,197)	(1,803,020)
Fund Balance \$	21,042,913	11,120,423	6,430,763	2,307,402	(1,187,795)	(2,990,815)
Fund Balance %	18.34%	9.30%	5.30%	1.87%	-0.95%	-2.36%

BUDGET SCENARIO ASSUMPTIONS

ITEM/YEAR	SCENARIO		
	BEST	MIDDLE	WORST
COLA			
2019-20	3.26%	3.26%	3.26%
2020-21	2.29%	2.29%	0.00%
2021-22	2.80%	2.80%	2.80%
2022-23	3.16%	3.16%	3.16%
2023-24	3.16%	3.16%	3.16%
2024-25	3.16%	3.16%	3.16%
DEFICIT FACTOR			
2019-20	3.69%	3.69%	3.69%
2020-21	1.00%	3.00%	3.00%
2021-22	1.00%	1.00%	1.00%
2022-23	1.00%	1.00%	1.00%
2023-24	1.00%	1.00%	1.00%
2024-25	1.00%	1.00%	1.00%