

## Business & Fiscal Services Tentative Budget Challenges & Questions

FY 2016-2017

- Set asides for
  - Retirement and health care costs
    - Costs for PERS/STRS for next 4 years - \$4MM included in forecast (**see attached**)
    - Higher costs for Health Benefits – included 7% annual increase in forecast
  - Full-time Faculty Positions / FON
    - Growth goals for next 5 years (**see attached**) – included in forecast
    - District Budget Committee’s task by Chancellor – not included in forecast
  - Facilities – not included in forecast
    - Total Cost of Ownership (new buildings)
      - Facilities Needs Assessment (**see attached**)
      - Staffing needs (colleges and district)
- Growth
  - Potential loss of students (BOG waivers)
  - 2% State-wide growth from State (Estimated at 4.25% for SBCCD as of P1)
    - Current goal for FY 16-17 is 2%; 3% thereafter (**see attached**)
    - Should we have a more aggressive enrollment plan?
  - Many districts will probably shift summer to this fiscal year
  - Marketing Outreach Plan and funding to support the growth at both colleges
  - Do we use the expected one-time funding (\$1MM) or fund balance?
- Key positions for EDCT & KVCR (\$690,000 not including assistants)
  - Associate Vice Chancellor?
  - KVCR General Manager?
  - Assistants?
  - Foundation Directors?
- Program Review
  - Budget does not have any program review requests at the moment
  - Do we use the expected one-time funding (\$1MM) or fund balance?
  - Valley is carrying over \$530K from current fiscal year to next fiscal year
- Fund balances
  - 15% or 12% minimum goal?
- Grants & Other Funds
  - Do we charge a monthly set amount for retirement benefits?
    - According to our latest actuarial, the average Annual Required Contribution (ARC) per employee is \$980 (\$80 per month)
      - \$157,780 per year (161 employees x \$980 ARC)
    - Currently, when a Grant funded (or other funds) employee retires, the Unrestricted General Fund pays for the benefits.
    - We currently have 161 Grant funded (or other funds) Employees
      - Possible costs at retirement is between \$8.4 M (5 Years) or up to \$16.7 M (10 Years)
    - Logistically, it will work the same way as Worker’s Compensation

San Bernardino Community College District  
Employer Pension Rates  
2013-14 to 2020-2021

Revised: 05/24/16

Employer Rates by Fiscal Year								
System	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
PERS	11.44%	11.77%	11.85%	13.89%	15.50%	17.10%	18.60%	19.80%
STRS	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%

Rate Increases by Fiscal Year								
System	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
PERS	Base year	0.33%	0.08%	2.04%	1.61%	1.60%	1.50%	1.20%
STRS	Base year	0.63%	1.85%	1.85%	1.85%	1.85%	1.85%	0.97%

Estimated Amount Increases by Fiscal Year							
Classification	Base Salary	2016-17	2017-18	2018-19	2019-20	2020-21	
Confidential	\$ 1,031,452	\$ 21,042	\$ 16,606	\$ 16,503	\$ 15,472	\$ 12,377	
Classified	\$ 19,170,710	\$ 391,082	\$ 308,648	\$ 306,731	\$ 287,561	\$ 230,049	
Academic	\$ 22,431,114	\$ 414,976	\$ 414,976	\$ 414,976	\$ 414,976	\$ 217,582	
Management	\$ 10,468,707	\$ 213,562	\$ 168,546	\$ 167,499	\$ 157,031	\$ 125,624	
<b>Totals</b>	<b>\$ 53,101,983</b>	<b>\$ 1,040,661</b>	<b>\$ 908,777</b>	<b>\$ 905,710</b>	<b>\$ 875,039</b>	<b>\$ 585,632</b>	
<b>Cummulative Total Increase</b>		<b>\$ 1,040,661</b>	<b>\$ 1,949,438</b>	<b>\$ 2,855,147</b>	<b>\$ 3,730,186</b>	<b>\$ 4,315,818</b>	*

**Note:**

\* The estimated increases for all 4 years could be higher due to Step & Column Increases

San Bernardino Community College District  
Faculty Obligation Number (FON)  
Multi-Year Estimates by College

College	Projected Enrollment Goals				
	Growth Goal FY 16-17	Growth Goal FY 17-18	Growth Goal FY 18-19	Growth Goal FY 19-20	Growth Goal FY 20-21
Valley	2.00%	3.00%	3.00%	3.00%	3.00%
Crafton	2.00%	3.00%	3.00%	3.00%	3.00%

RAM Allocation		Estimated State Requirements By College (Based on RAM)				
College	FY 16-17 By College	Fall 2016 Estimated Requirement	Fall 2017 Estimated Requirement	Fall 2018 Estimated Requirement	Fall 2019 Estimated Requirement	Fall 2020 Estimated Requirement
Valley	68.06%	163.59	168.50	173.55	178.76	184.12
Crafton	31.94%	76.77	79.07	81.45	83.89	86.41
	<b>100.00%</b>	<b>240.36</b>	<b>247.57</b>	<b>255.00</b>	<b>262.65</b>	<b>270.53</b>

RAM Allocation		Full-Time Faculty Conversion				
College	FY 16-17 By College	Fall 2016 Estimated Conversions	Fall 2017 Estimated Conversions	Fall 2018 Estimated Conversions	Fall 2019 Estimated Conversions	Fall 2020 Estimated Conversions
Valley	68.06%		4.91	5.05	5.21	5.36
Crafton	31.94%		2.30	2.37	2.44	2.52
	<b>100.00%</b>		<b>7.21</b>	<b>7.43</b>	<b>7.65</b>	<b>7.88</b>

Note:

SBCCD's FON requirement will increase only if we are able to meet our enrollment growth. For purposes of forecasting costs, the assumption is that we will meet our enrollment goals.

FACILITIES RENEWAL PLAN

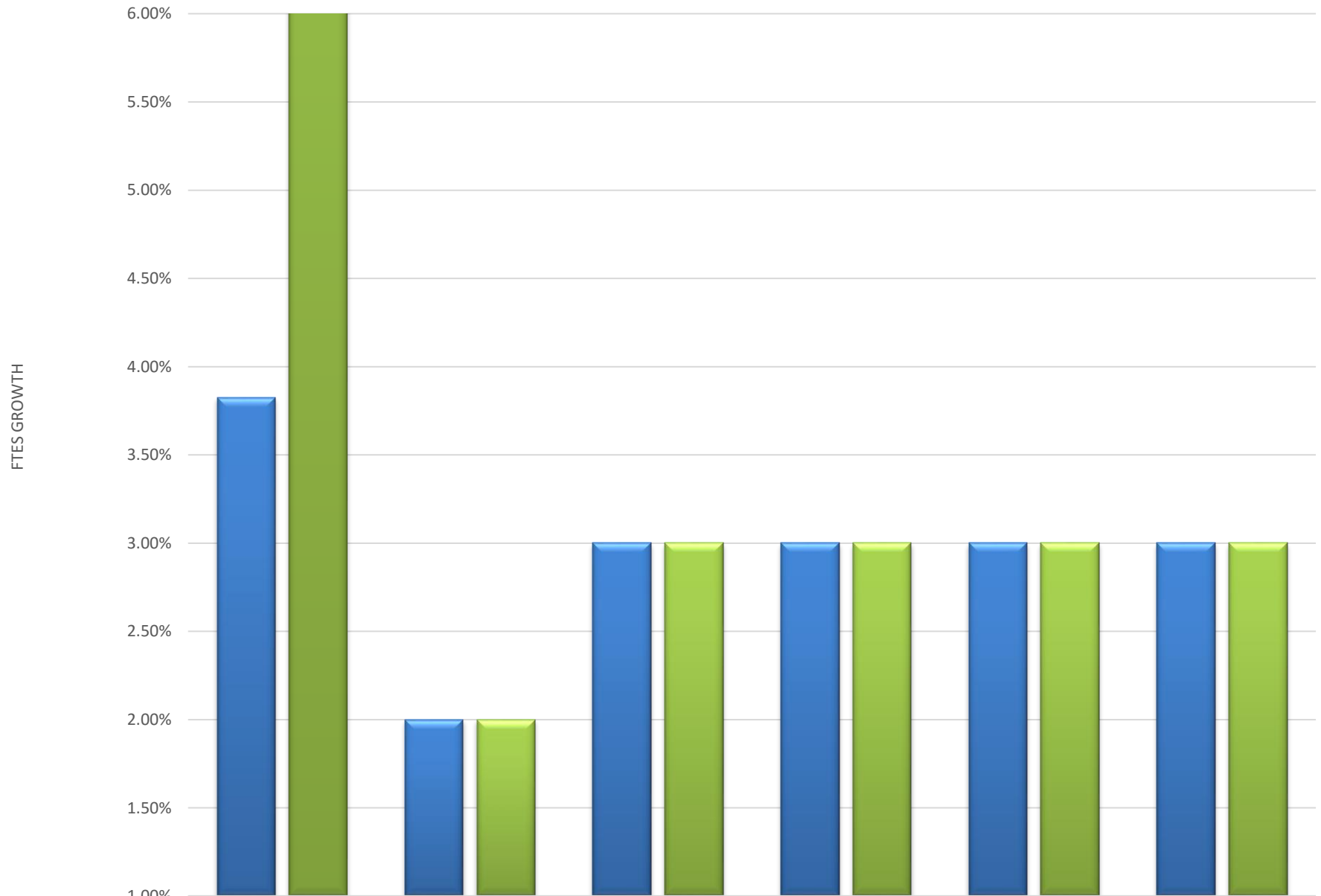
All dollars shown as Present Value

CATEGORY	NON-RECURRING PROJECT NEEDS			RECURRING COMPONENT REPLACEMENT NEEDS											
	Immediate	Critical	Non-Critical	Deferred Renewal	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
ACCESSIBILITY	5,581	453,412	545,723	0	0	0	0	0	0	0	0	0	0	0	\$1,004,716
EXTERIOR	0	14,307	65,118	2,868,787	43,334	89,130	151,572	0	790,033	20,340	0	0	79,087	321,954	\$4,443,661
INTERIOR	0	0	0	3,050,314	684,114	1,416,819	751,539	200,927	1,581,220	352,056	1,079,936	691,506	127,937	1,541,750	\$11,478,118
PLUMBING	0	910	52,421	5,578,140	548,259	36,919	5,723	51,569	611,958	10,896	13,841	29,808	19,247	143,149	\$7,102,840
HVAC	0	0	0	8,617,227	35,840	182,771	1,894,284	220,528	765,683	288,729	1,145,839	1,596,251	719,704	1,485,637	\$16,952,493
FIRE/LIFE SAFETY	11,869	394,438	2,452,412	1,399,932	43,125	0	552,900	121,257	109,186	332,881	38,802	222,481	442,774	161,199	\$6,283,257
ELECTRICAL	0	0	646,402	8,257,847	157,529	138,508	966,280	434,215	955,140	112,307	14,990	562,111	819,165	1,223,177	\$14,287,672
SITE	0	0	43,848	0	0	0	0	38,095	12,286	0	0	0	0	0	\$94,228
VERT. TRANS.	0	0	0	1,550,157	60,773	60,773	0	0	480,399	60,773	303,865	121,546	0	0	\$2,638,286
HEALTH/EQUIP.	0	126,539	7,676	0	9,048	36,193	0	0	0	0	0	0	0	0	\$179,455
<b>SUBTOTAL</b>	<b>\$17,450</b>	<b>\$989,605</b>	<b>\$3,813,599</b>	<b>\$31,322,406</b>	<b>\$1,582,022</b>	<b>\$1,961,111</b>	<b>\$4,322,299</b>	<b>\$1,066,591</b>	<b>\$5,305,905</b>	<b>\$1,177,981</b>	<b>\$2,597,272</b>	<b>\$3,223,704</b>	<b>\$2,207,915</b>	<b>\$4,876,867</b>	<b>\$64,464,726</b>
<b>TOTAL NON-RECURRING PROJECT NEED</b>			<b>\$4,820,654</b>	<b>TOTAL RECURRING COMPONENT REPLACEMENT NEEDS</b>										<b>\$59,644,072</b>	

CURRENT REPLACEMENT VALUE	\$391,986,000
FACILITY CONDITION NEEDS INDEX	0.16
FACILITY CONDITION INDEX	0.08

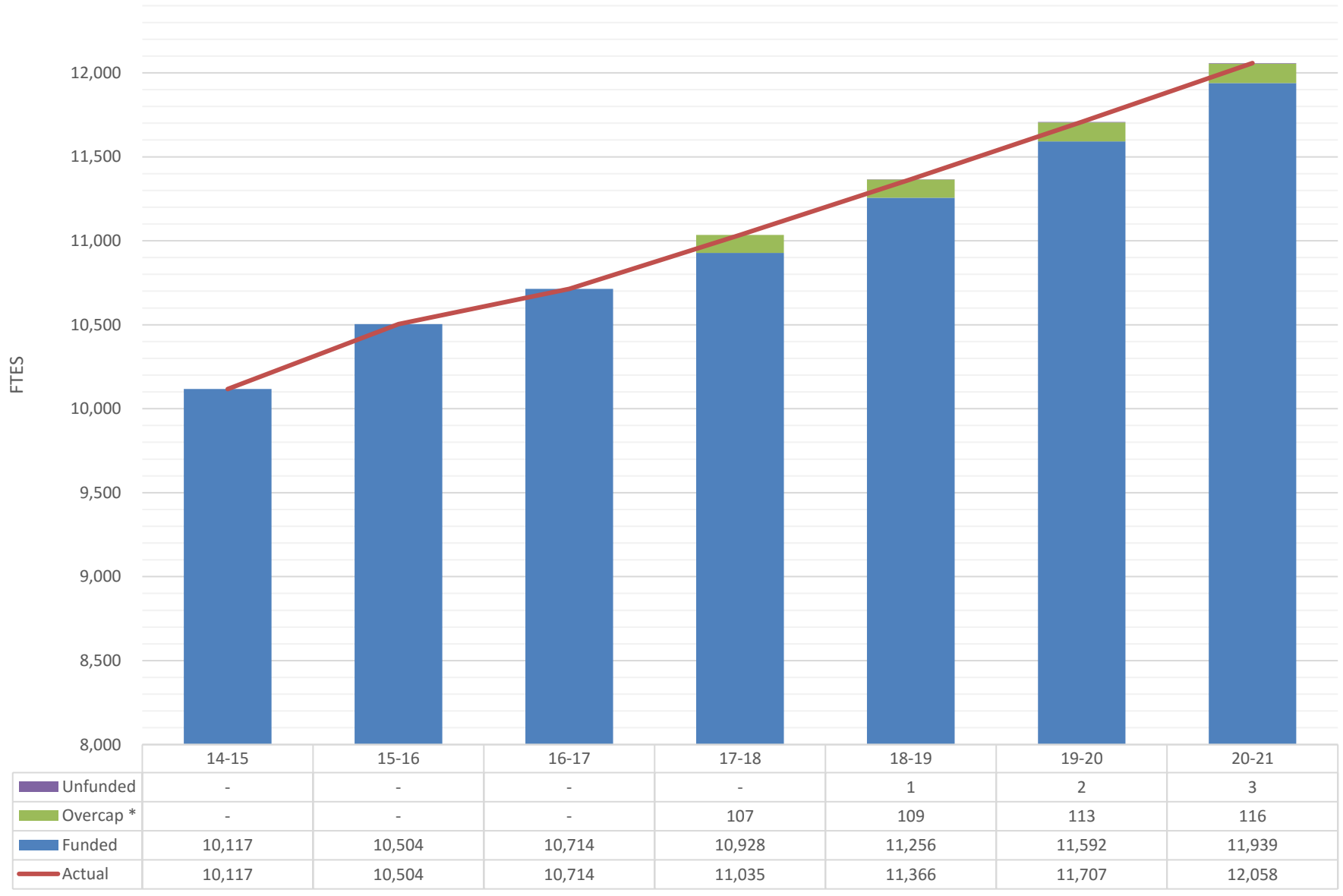
GSF	TOTAL 10-YEAR FACILITY RENEWAL NEEDS	10-YEAR NEEDS/SF
1,031,471	\$64,464,726	\$62.50

### SBCCD - Multi-Year Proposed Growth by College - Final Budget

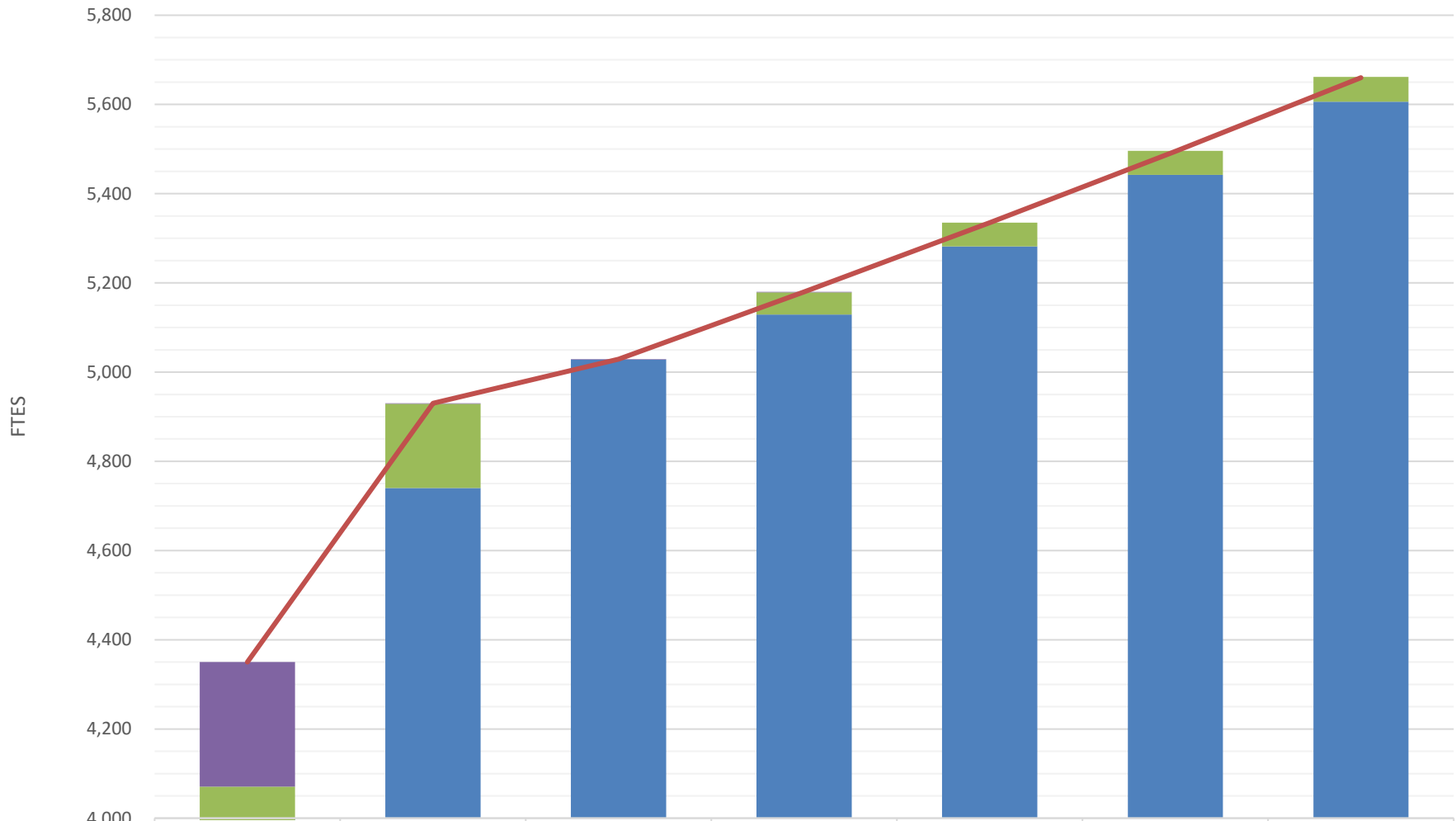


	15-16	16-17	17-18	18-19	19-20	20-21
Valley's Growth Percent - Final Budget	3.83%	2.00%	3.00%	3.00%	3.00%	3.00%
Crafton's Growth Percent - Final Budget	13.33%	2.00%	3.00%	3.00%	3.00%	3.00%

### San Bernardino Valley College Enrollment Projections by Fiscal Year

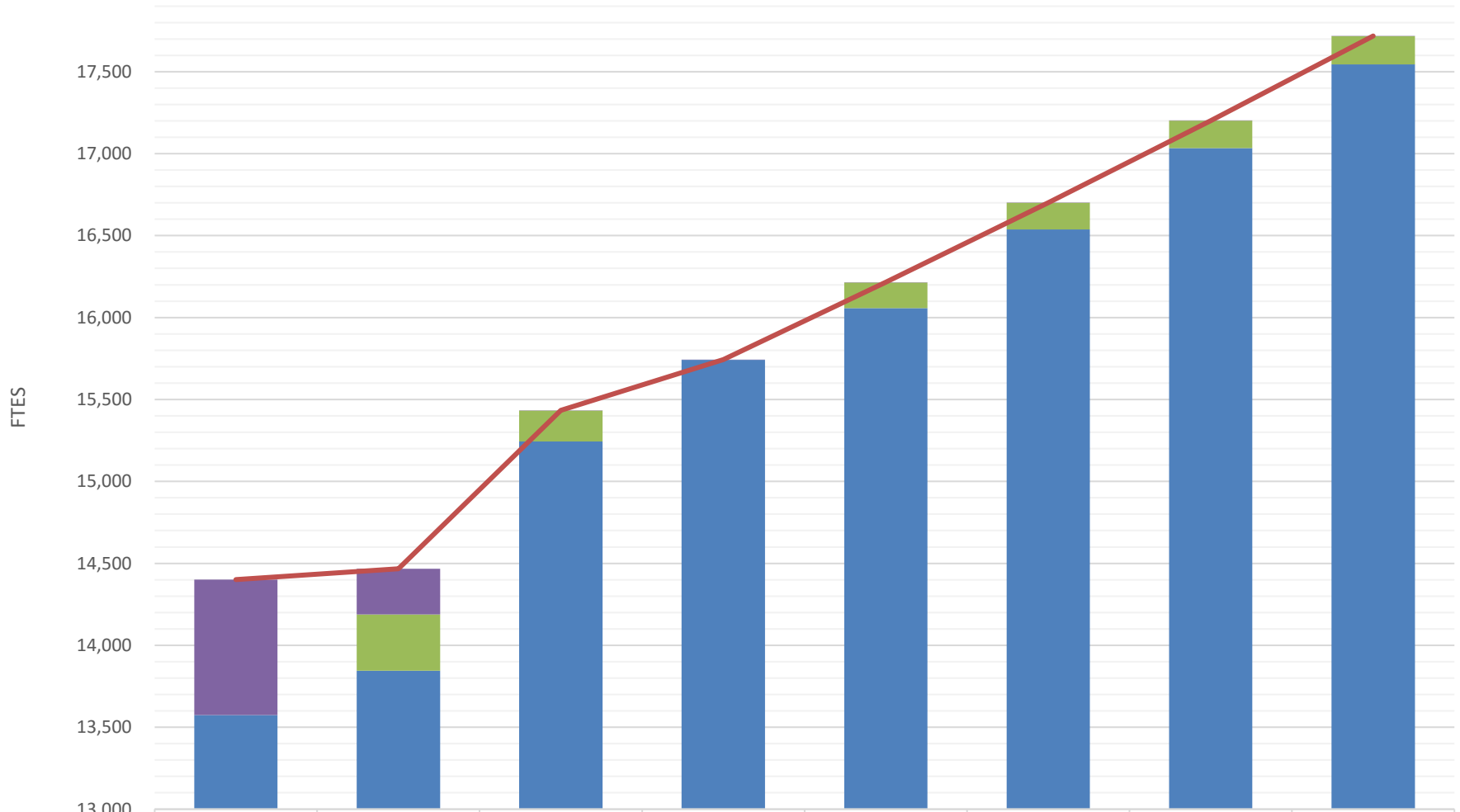


### Crafton Hills College Enrollment Projections by Fiscal Year



	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Unfunded	279	1	1	1	-	(1)	(2)
Overcap *	343	189	-	50	53	54	56
Funded	3,728	4,740	5,028	5,129	5,282	5,442	5,606
Actual	4,350	4,930	5,029	5,180	5,335	5,495	5,660

### San Bernardino Community College District Enrollment Projections by Fiscal Year



	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Unfunded	827	279	1	1	1	1	1	1
Overcap *	-	343	189	-	157	162	167	172
Funded	13,574	13,845	15,244	15,742	16,057	16,538	17,034	17,545
Actual	14,401	14,467	15,434	15,743	16,215	16,701	17,202	17,718



	A	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>San Bernardino Community College District</b>												
2	<b>Multi-Year Forecast</b>											<b>FY 2016-17 V10</b>	
3	<b>Operating Results by Fiscal Year by Location</b>												
4													
5	<b>San Bernardino Valley College</b>												
6		<b>Estimated Actuals 2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
7	<b>Draft #</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>
8	FY 2016-17 V10	\$ 1,550,188	\$ 5,001,861	\$ (2,895,385)	\$ 2,106,476	\$ 1,097,902	\$ 3,204,378	\$ 766,439	\$ 3,970,817	\$ 901,935	\$ 4,872,752	\$ 1,110,080	\$ 5,982,832
9													
10													
11	<b>Crafton Hills College</b>												
12		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
13	<b>Draft #</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>
14	FY 2016-17 V10	\$ 1,112,455	\$ (493,058)	\$ (1,099,312)	\$ (1,592,370)	\$ 404,732	\$ (1,187,638)	\$ 170,594	\$ (1,017,044)	\$ 247,479	\$ (769,565)	\$ 265,727	\$ (503,838)
15													
16													
17	<b>District Office</b>												
18		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
19	<b>Draft #</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>
20	FY 2016-17 V10	\$ -	\$ 14,610,685	\$ -	\$ 13,176,013	\$ -	\$ 11,741,342	\$ -	\$ 11,051,342	\$ -	\$ 10,361,342	\$ -	\$ 9,671,342
21	One-time Exp. (Adjust. to Fund Balance)	\$ -		\$ (744,672)		\$ (744,672)							
22	KVCR/EDCT Contribution	\$ (500,000)		\$ (690,000)		\$ (690,000)		\$ (690,000)		\$ (690,000)		\$ (690,000)	
23	EDCT Foundation Contribution	\$ -											
24	One-time Funding & Expenses	\$ 2,510,224											
25													
26	<b>Totals</b>												
27		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
28	<b>Draft #</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>	<b>Excess (Deficit)</b>	<b>Fund Balance</b>
29	FY 2016-17 V10	\$ 4,672,867	\$ 19,119,488	\$ (5,429,369)	\$ 13,690,119	\$ 67,962	\$ 13,758,082	\$ 247,033	\$ 14,005,115	\$ 459,414	\$ 14,464,529	\$ 685,807	\$ 15,150,336
30	Fund Balance Percent		22.20%		15.05%		14.76%		14.54%		14.52%		14.71%
31	Fund Balance to Cover Monthly Expenditures		2.66		1.81		1.77		1.74		1.74		1.77
32	15% Fund balance goal		\$ 12,919,144		\$ 13,641,467		\$ 13,978,264		\$ 14,452,242		\$ 14,941,368		\$ 15,449,003
33	Excess over 15% goal		\$ 6,200,344		\$ 48,652		\$ (220,182)		\$ (447,128)		\$ (476,839)		\$ (298,667)
34													
35	<b>Notes:</b>												
36	All Data stated in 2016 Dollars												

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

V10

	2015-16 Estimated Actuals				2016-17 Forecast				
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total	
<b>Section A - State Base Revenue</b>									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,196,381	\$3,596,898		\$7,793,279	\$4,196,381	\$3,596,898		\$7,793,279
2	Credit FTES Percent	68.06%	31.94%		100.00%	68.06%	31.94%		100.00%
3	Total College Funded Credit FTES	10,504.00	4,929.00		15,433.00	10,714.00	5,028.00		15,742.00
4	District Funded Rate Credit FTES per State Allocation				\$4,943.24				\$4,943.24
5	Credit Funding (multiply line 3 x 4)	\$51,923,807	\$24,365,236		\$76,289,043	\$52,961,887	\$24,854,617		\$77,816,505
10	<b>Total State Base Revenue (add lines 1, 5, &amp; 9)</b>	<b>\$56,120,188</b>	<b>\$27,962,134</b>	<b>\$0</b>	<b>\$84,082,322</b>	<b>\$57,158,268</b>	<b>\$28,451,515</b>	<b>\$0</b>	<b>\$85,609,783</b>
11	Revenue Shortfall Percent				1.22%				0.00%
12	<b>Revenue Shortfall Amount (multiply line 10 x 11)</b>	<b>-\$685,589</b>	<b>-\$341,598</b>	<b>\$0</b>	<b>-\$1,027,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13	<b>Adjusted State Base Revenue (line 10 minus line 12)</b>	<b>\$55,434,599</b>	<b>\$27,620,536</b>	<b>\$0</b>	<b>\$83,055,135</b>	<b>\$57,158,268</b>	<b>\$28,451,515</b>	<b>\$0</b>	<b>\$85,609,783</b>
<b>Section B - Adjustments for Reconciliations</b>									
25	Other Adjustments (Property Taxes) - Prior Year	-\$29,621	-\$13,899		-\$43,520				
26	Total State Revenue (add lines 13 - 24)	\$55,404,978	\$27,606,637	\$0	\$83,011,615	\$57,158,268	\$28,451,515	\$0	\$85,609,783
<b>Section C - Other Revenue</b>									
30	College Part-time Faculty	\$201,810	\$94,700	\$0	\$296,510	\$201,805	\$94,705	\$0	\$296,510
31	College Full-time Faculty	\$574,914	\$269,778	\$0	\$844,692	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,633,487	\$766,513	\$0	\$2,400,000	\$1,633,487	\$766,513	\$0	\$2,400,000
33	College Interest Income	\$68,062	\$31,938	\$0	\$100,000	\$68,062	\$31,938	\$0	\$100,000
34	Other Campus Revenue per Campus Projections	\$881,020	\$538,504	\$0	\$1,419,524	\$881,020	\$538,504	\$0	\$1,419,524
37	Other Revenue	\$148,327	\$69,603	\$0	\$217,930	\$148,327	\$69,603	\$0	\$217,930
39	Total College Revenue (add lines 25, 30-36)	\$58,912,598	\$29,377,673	\$0	\$88,290,271	\$60,090,969	\$29,952,778	\$0	\$90,043,747
<b>Section D - Assessments</b>									
40	Total College Actual Credit FTES	10,504.00	4,930.00		15,434.00	10,714.00	5,029.00		15,743.00
41	Percent for Assessments	68.06%	31.94%		100.0%	68.06%	31.94%		100.00%
42	Assessment for District Office Operations Expenditures	-\$10,425,910	-\$4,892,794	\$15,318,704	\$0	-\$10,747,061	-\$5,043,508	\$15,790,569	\$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	-\$88,478	-\$41,522	\$130,000	\$0	-\$88,478	-\$41,522	\$130,000	\$0
<b>Section E - Individual Site Budgets</b>									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$48,023,881	\$24,267,687	\$15,998,704	\$88,290,271	\$48,881,100	\$24,692,079	\$16,470,569	\$90,043,747
51	1000 - Academic Salaries	\$23,849,823	\$11,500,978	\$766,054	\$36,116,855	\$24,972,227	\$11,982,280	\$708,149	\$37,662,656
52	2000 - Classified Salaries	\$7,958,369	\$5,122,413	\$6,574,137	\$19,654,919	\$8,324,091	\$5,149,962	\$6,709,612	\$20,183,665
53	3000 - Benefits	\$8,936,516	\$4,807,825	\$2,802,912	\$16,547,253	\$10,278,406	\$5,424,886	\$3,159,451	\$18,862,743
54	4000 - Supplies	\$592,492	\$194,474	\$173,443	\$960,408	\$568,891	\$232,798	\$241,825	\$1,043,514
55	5000 - Other Expenses and Services	\$4,164,347	\$1,431,047	\$4,734,401	\$10,329,795	\$4,747,886	\$1,921,313	\$4,942,790	\$11,611,989
56	6000 - Capital Outlay	\$969,147	\$98,495	\$397,757	\$1,465,399	\$132,691	\$40,400	\$158,742	\$331,833
57	7000 - Other Outgo	\$3,000	\$0	\$550,000	\$553,000	\$6,716	\$0	\$550,000	\$556,716
59	Site Budgeted / Projected Actual Expenditures	\$46,473,692	\$23,155,232	\$15,998,704	\$85,627,628	\$49,030,908	\$24,751,639	\$16,470,569	\$90,253,116
60	<b>Excess/(Deficit) (line 35 minus line 43 plus line 44)</b>	<b>\$1,550,188</b>	<b>\$1,112,455</b>	<b>\$0</b>	<b>\$2,662,643</b>	<b>-\$149,808</b>	<b>-\$59,560</b>	<b>\$0</b>	<b>-\$209,369</b>
<b>Section F - One-Time Adjustments &amp; Fund</b>									
70	One-time Exp. (Adjust. to Fund Balance)				\$0	\$506,824	\$237,848	-\$744,672	\$0
71	One-time State Funding			\$8,260,224	\$8,260,224			\$1,000,000	\$1,000,000
72	One-time Expenditures			-\$5,750,000	-\$5,750,000	-\$530,000		-\$1,000,000	-\$1,530,000
73	STRS/PERS Set Aside for Rate Increases				\$0	-\$2,722,400	-\$1,277,600		-\$4,000,000
74	One-time Exp. (Adjust. to Fund Balance) - FY 13-14 GASB and KVCR, KVCR Contribution & EDCT Foundation			-\$500,000	-\$500,000			-\$690,000	-\$690,000
75	<b>Annual Increase/(Decrease) to Fund Balance</b>	<b>\$1,550,188</b>	<b>\$1,112,455</b>	<b>\$2,010,224</b>	<b>\$4,672,867</b>	<b>-\$2,895,385</b>	<b>-\$1,099,312</b>	<b>-\$1,434,672</b>	<b>-\$5,429,369</b>
76	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,451,673	-\$1,605,512	\$12,600,461	\$14,446,622	\$5,001,862	-\$493,058	\$14,610,685	\$19,119,489
79	<b>Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)</b>	<b>\$5,001,862</b>	<b>-\$493,058</b>	<b>\$14,610,685</b>	<b>\$19,119,489</b>	<b>\$2,106,477</b>	<b>-\$1,592,370</b>	<b>\$13,176,014</b>	<b>\$13,690,120</b>
					22.20%				15.05%
80	Unrestricted Fund Balance				\$19,119,489				\$13,690,120

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

V10

	2015-16 Estimated Actuals				2016-17 Forecast			
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
<b>Average Monthly Expenditures</b>				\$7,177,302				\$7,578,593
<b>Months to Cover Monthly Expenditures:</b>				2.66				1.81
<b>Total Revenues</b>	\$58,912,598	\$29,377,673	\$8,260,224	\$96,550,495	\$60,090,969	\$29,952,778	\$1,000,000	\$91,043,747
<b>Total Expenditures</b>	\$46,473,692	\$23,155,232	\$22,248,704	\$91,877,628	\$52,283,308	\$26,029,239	\$18,160,569	\$96,473,116

**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%	0.00%	0.00%	0.00%	0.00%
State Funded Growth/ACCESS Rate	3.83%	21.08%		21.08%	2.00%	2.01%		2.01%
Additional FTES Growth Target	387.00	580.00		967.00	210.00	99.00		309.00
Additional FTES Growth Target Costs	\$ -	\$ -		\$ -	\$ 244,860	\$ 115,434		\$ 360,294
Step in Column Increase Percent	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Salary Increase Percent	0.00%	0.00%	0.00%	0.00%	1.50%	1.50%	1.50%	1.50%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total Expenses for Fund Balance Calculation</b>				\$86,127,628				\$90,943,116
<b>15% from Total Expenses</b>				\$12,919,144				\$13,641,467

**Salary Increases**

1000s	-	-	-	-	237,687	120,447	5,432	363,565
2000s	-	-	-	-	114,689	67,167	99,143	280,998
3000s	-	-	-	-	51,665	28,011	20,433	100,109
<b>Totals</b>	-	-	-	-	404,040	215,625	125,007	744,672

**Step In Column Expenses and Benefits**

1000s	15,845,784	8,029,775	362,054	24,237,613	237,687	120,447	5,431	363,564
2000s	7,645,898	4,477,805	6,609,538	18,733,241	114,688	67,167	99,143	280,999
3000s	8,915,400	4,698,897	2,916,409	16,530,706	624,078	328,923	204,149	1,157,149
<b>Totals</b>	32,407,082	17,206,477	9,888,001	59,501,560	976,453	516,536	308,723	1,801,712

**Unfunded FTES**

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

	0	0			8	3		
1000s	-	-	-	-	586,120	219,795		805,915
2000s	-	-	-	-				-
3000s	-	-	-	-	212,744	79,779		292,524
<b>Totals</b>	-	-	-	-	798,864	299,574	-	1,098,439

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

	0	0			-8	-3		
1000s	-	-	-	-	(244,800)	(91,800)		(336,600)
2000s	-	-	-	-				-
3000s	-	-	-	-	(35,200)	(13,200)		(48,400)
<b>Totals</b>	-	-	-	-	(280,000)	(105,000)	-	(385,000)

**Net Increase for full-time conversion**

					\$518,864	\$194,574	\$0	\$713,439
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**Classified & Management Positions:**

No. of full-time positions eligible for benefits [Health]

Salary Amount

[Benefits = Salary\*20.28%]

	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1000s	-	-	-	-	-	-	-	-
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-	-

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

V10

	2017-18 Forecast				2018-19 Forecast				
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total	
<b>Section A - State Base Revenue</b>									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,238,345	\$3,632,867		\$7,871,211	\$4,280,728	\$3,669,195		\$7,949,924
2	Credit FTES Percent	68.06%	31.94%		100.00%	68.05%	31.95%		100.00%
3	Total College Funded Credit FTES	11,035.00	5,179.00		16,214.00	11,365.00	5,335.00		16,700.00
4	District Funded Rate Credit FTES per State Allocation				\$4,992.67				\$5,042.60
5	Credit Funding (multiply line 3 x 4)	\$55,094,155	\$25,857,057		\$80,951,212	\$57,309,154	\$26,902,273		\$84,211,428
10	<b>Total State Base Revenue (add lines 1, 5, &amp; 9)</b>	<b>\$59,332,499</b>	<b>\$29,489,924</b>	<b>\$0</b>	<b>\$88,822,423</b>	<b>\$61,589,882</b>	<b>\$30,571,469</b>	<b>\$0</b>	<b>\$92,161,351</b>
11	Revenue Shortfall Percent				0.00%				0.00%
12	<b>Revenue Shortfall Amount (multiply line 10 x 11)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13	<b>Adjusted State Base Revenue (line 10 minus line 12)</b>	<b>\$59,332,499</b>	<b>\$29,489,924</b>	<b>\$0</b>	<b>\$88,822,423</b>	<b>\$61,589,882</b>	<b>\$30,571,469</b>	<b>\$0</b>	<b>\$92,161,351</b>
<b>Section B - Adjustments for Reconciliations</b>									
25	Other Adjustments (Property Taxes) - Prior Year								
26	Total State Revenue (add lines 13 - 24)	\$59,332,499	\$29,489,924	\$0	\$88,822,423	\$61,589,882	\$30,571,469	\$0	\$92,161,351
<b>Section C - Other Revenue</b>									
30	College Part-time Faculty	\$201,800	\$94,710	\$0	\$296,510	\$201,787	\$94,723	\$0	\$296,510
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,633,487	\$766,513	\$0	\$2,400,000	\$1,633,487	\$766,513	\$0	\$2,400,000
33	College Interest Income	\$68,062	\$31,938	\$0	\$100,000	\$68,062	\$31,938	\$0	\$100,000
34	Other Campus Revenue per Campus Projections	\$881,020	\$538,504	\$0	\$1,419,524	\$881,020	\$538,504	\$0	\$1,419,524
37	Other Revenue	\$148,327.40	\$69,603	\$0	\$217,930	\$148,327	\$69,603	\$0	\$217,930
39	Total College Revenue (add lines 25, 30-36)	\$62,265,195	\$30,991,192	\$0	\$93,256,387	\$64,522,565	\$32,072,750	\$0	\$96,595,315
<b>Section D - Assessments</b>									
40	Total College Actual Credit FTES	11,035.00	5,180.00		16,215.00	11,366.00	5,335.00		16,701.00
41	Percent for Assessments	68.05%	31.95%		100.0%	68.06%	31.94%		100.00%
42	Assessment for District Office Operations Expenditures	-\$11,039,371	-\$5,183,070	\$16,222,441	\$0	-\$11,302,524	-\$5,304,182	\$16,606,706	\$0
43	Assessment for Property & Liability Insurance Cost	-\$374,275	-\$175,725	\$550,000	\$0	-\$374,330	-\$175,670	\$550,000	\$0
48	Assessment for EDCT Operations Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Section E - Individual Site Budgets</b>									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$50,851,549	\$25,632,397	\$16,772,441	\$93,256,387	\$52,845,711	\$26,592,898	\$17,156,706	\$96,595,315
51	1000 - Academic Salaries	\$25,813,447	\$12,413,698	\$719,174	\$38,946,320	\$26,663,269	\$12,849,884	\$724,852	\$40,238,005
52	2000 - Classified Salaries	\$8,442,220	\$5,286,311	\$6,910,872	\$20,639,403	\$8,560,401	\$5,356,531	\$7,014,521	\$20,931,453
53	3000 - Benefits	\$10,500,766	\$5,549,122	\$3,195,605	\$19,245,493	\$11,296,600	\$5,977,269	\$3,416,575	\$20,690,443
54	4000 - Supplies	\$574,580	\$235,126	\$244,243	\$1,053,949	\$580,326	\$237,477	\$246,686	\$1,064,489
55	5000 - Other Expenses and Services	\$4,795,365	\$1,940,526	\$4,992,218	\$11,728,109	\$4,843,319	\$1,959,931	\$5,042,140	\$11,845,390
56	6000 - Capital Outlay	\$134,018	\$40,804	\$160,329	\$335,151	\$135,358	\$41,212	\$161,933	\$338,503
57	7000 - Other Outgo	\$0	\$0	\$550,000	\$550,000	\$0	\$0	\$550,000	\$550,000
59	Site Budgeted / Projected Actual Expenditures	\$50,260,396	\$25,465,587	\$16,772,441	\$92,498,425	\$52,079,272	\$26,422,304	\$17,156,706	\$95,658,283
60	<b>Excess/(Deficit) (line 35 minus line 43 plus line 44)</b>	<b>\$591,153</b>	<b>\$166,810</b>	<b>\$0</b>	<b>\$757,962</b>	<b>\$766,439</b>	<b>\$170,594</b>	<b>\$0</b>	<b>\$937,033</b>
<b>Section F - One-Time Adjustments &amp; Fund</b>									
70	One-time Exp. (Adjust. to Fund Balance)	\$506,749	\$237,923	-\$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				\$0				\$0
74	One-time Exp. (Adjust. to Fund Balance) - FY 13-14 GASB and KVCR, KVCR Contribution & EDCT Foundation			-\$690,000	-\$690,000			-\$690,000	-\$690,000
75	<b>Annual Increase/(Decrease) to Fund Balance</b>	<b>\$1,097,902</b>	<b>\$404,732</b>	<b>-\$1,434,672</b>	<b>\$67,962</b>	<b>\$766,439</b>	<b>\$170,594</b>	<b>-\$690,000</b>	<b>\$247,033</b>
76	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$2,106,477	-\$1,592,370	\$13,176,014	\$13,690,120	\$3,204,379	-\$1,187,638	\$11,741,342	\$13,758,083
79	<b>Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)</b>	<b>\$3,204,379</b>	<b>-\$1,187,638</b>	<b>\$11,741,342</b>	<b>\$13,758,083</b>	<b>\$3,970,817</b>	<b>-\$1,017,044</b>	<b>\$11,051,342</b>	<b>\$14,005,115</b>
80	Unrestricted Fund Balance				14.76%				14.54%
					\$13,758,083				\$14,005,115

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

V10

	2017-18 Forecast				2018-19 Forecast			
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total
<b>Average Monthly Expenditures</b>				\$7,765,702				\$8,029,024
<b>Months to Cover Monthly Expenditures:</b>				1.77				1.74
<b>Total Revenues</b>								
<b>Total Expenditures</b>	\$50,260,396	\$25,465,587	\$17,462,441	\$93,188,425	\$52,079,272	\$26,422,304	\$17,846,706	\$96,348,283

**Assumptions:**

COLA Percent	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%
State Funded Growth/ACCESS Rate	3.00%	3.00%		3.00%	2.99%	3.01%		3.01%
Additional FTES Growth Target	321.00	151.00		472.00	331.00	155.00		486.00
Additional FTES Growth Target Costs	\$ 374,286	\$ 176,066		\$ 550,352	\$ 385,946	\$ 180,730		\$ 566,676
Step in Column Increase Percent	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Salary Increase Percent	1.50%	1.50%	1.50%	1.50%	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%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total Expenses for Fund Balance Calculator</b>				\$93,188,425				\$96,348,283
<b>15% from Total Expenses</b>				\$13,978,264				\$14,452,242

**Salary Increases**

1000s	237,687	120,447	5,432	363,565	-	-	-	-
2000s	114,689	67,167	99,143	280,998	-	-	-	-
3000s	51,665	28,011	20,433	100,109	-	-	-	-
<b>Totals</b>	<b>404,040</b>	<b>215,625</b>	<b>125,007</b>	<b>744,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Step In Column Expenses and Benefits**

1000s	15,922	6,910	5,594	<b>28,426</b>	250,551	127,461	5,678	<b>383,689</b>
2000s	3,441	69,182	102,117	<b>174,740</b>	118,181	70,220	103,649	<b>292,050</b>
3000s	59,730	29,646	15,721	<b>105,097</b>	684,869	361,568	220,970	<b>1,267,406</b>
<b>Totals</b>	<b>79,093</b>	<b>105,738</b>	<b>123,432</b>	<b>308,263</b>	<b>1,053,600</b>	<b>559,248</b>	<b>330,297</b>	<b>1,943,145</b>

**Unfunded FTES**

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

	5	3			5	3		
1000s	366,325	219,795		<b>586,120</b>	366,325	219,795		<b>586,120</b>
2000s				-				-
3000s	132,965	79,779		<b>212,744</b>	132,965	79,779		<b>212,744</b>
<b>Totals</b>	<b>499,290</b>	<b>299,574</b>	<b>-</b>	<b>798,864</b>	<b>499,290</b>	<b>299,574</b>	<b>-</b>	<b>798,864</b>

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

	-5	-3			-5	-3		
1000s	(153,000)	(91,800)		<b>(244,800)</b>	(153,000)	(91,800)		<b>(244,800)</b>
2000s				-				-
3000s	(22,000)	(13,200)		<b>(35,200)</b>	(22,000)	(13,200)		<b>(35,200)</b>
<b>Totals</b>	<b>(175,000)</b>	<b>(105,000)</b>	<b>-</b>	<b>(280,000)</b>	<b>(175,000)</b>	<b>(105,000)</b>	<b>-</b>	<b>(280,000)</b>

<b>Net Increase for full-time conversion</b>	<b>324,290.29</b>	<b>194,574.17</b>	<b>-</b>	<b>518,864</b>	<b>\$324,290</b>	<b>\$194,574</b>	<b>\$0</b>	<b>\$518,864</b>
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**Classified & Management Positions:**

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

Salary Amount

[Benefits = Salary\*20.28%]

	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
1000s								
2000s	-	-	-	-	-	-	-	-
3000s	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

V10

	2019-20 Forecast				2020-21 Forecast				
	SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total	
<b>Section A - State Base Revenue</b>									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$4,323,535	\$3,705,887		\$8,029,423	\$4,366,771	\$3,742,946		\$8,109,717
2	Credit FTES Percent	68.05%	31.95%		100.00%	68.04%	31.96%		100.00%
3	Total College Funded Credit FTES	11,705.00	5,496.00		17,201.00	12,055.00	5,662.00		17,717.00
4	District Funded Rate Credit FTES per State Allocation				\$5,093.03				\$5,143.96
5	Credit Funding (multiply line 3 x 4)	\$59,613,875	\$27,991,273		\$87,605,148	\$62,010,398	\$29,125,083		\$91,135,481
10	<b>Total State Base Revenue (add lines 1, 5, &amp; 9)</b>	<b>\$63,937,410</b>	<b>\$31,697,161</b>	<b>\$0</b>	<b>\$95,634,571</b>	<b>\$66,377,169</b>	<b>\$32,868,029</b>	<b>\$0</b>	<b>\$99,245,198</b>
11	Revenue Shortfall Percent				0.00%				0.00%
12	<b>Revenue Shortfall Amount (multiply line 10 x 11)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13	<b>Adjusted State Base Revenue (line 10 minus line 12)</b>	<b>\$63,937,410</b>	<b>\$31,697,161</b>	<b>\$0</b>	<b>\$95,634,571</b>	<b>\$66,377,169</b>	<b>\$32,868,029</b>	<b>\$0</b>	<b>\$99,245,198</b>
<b>Section B - Adjustments for Reconciliations</b>									
25	Other Adjustments (Property Taxes) - Prior Year								
26	Total State Revenue (add lines 13 - 24)	\$63,937,410	\$31,697,161	\$0	\$95,634,571	\$66,377,169	\$32,868,029	\$0	\$99,245,198
<b>Section C - Other Revenue</b>									
30	College Part-time Faculty	\$201,770	\$94,740	\$0	\$296,510	\$201,751	\$94,759	\$0	\$296,510
31	College Full-time Faculty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	College Lottery Funds	\$1,633,487	\$766,513	\$0	\$2,400,000	\$1,633,487	\$766,513	\$0	\$2,400,000
33	College Interest Income	\$68,062	\$31,938	\$0	\$100,000	\$68,062	\$31,938	\$0	\$100,000
34	Other Campus Revenue per Campus Projections	\$881,020	\$538,504	\$0	\$1,419,524	\$881,020	\$538,504	\$0	\$1,419,524
37	Other Revenue	\$148,327.40	\$69,603	\$0	\$217,930	\$148,327	\$69,603	\$0	\$217,930
39	Total College Revenue (add lines 25, 30-36)	\$66,870,076	\$33,198,459	\$0	\$100,068,535	\$69,309,816	\$34,369,346	\$0	\$103,679,162
<b>Section D - Assessments</b>									
40	Total College Actual Credit FTES	11,707.00	5,495.00		17,202.00	12,058.00	5,660.00		17,718.00
41	Percent for Assessments	68.06%	31.94%		100.0%	68.06%	31.94%		100.00%
42	Assessment for District Office Operations Expenditures	-\$11,574,024	-\$5,431,595	\$17,005,619	\$0	-\$11,858,208	-\$5,564,960	\$17,423,168	\$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
<b>Section E - Individual Site Budgets</b>									
50	Total Site Budget Allocation for Colleges (add lines 28, 29-33)	\$54,921,722	\$27,591,194	\$17,555,619	\$100,068,535	\$57,077,278	\$28,628,716	\$17,973,168	\$103,679,162
51	1000 - Academic Salaries	\$27,567,610	\$13,249,339	\$730,533	\$41,547,482	\$28,445,805	\$13,698,105	\$736,300	\$42,880,209
52	2000 - Classified Salaries	\$8,678,634	\$5,426,797	\$7,118,238	\$21,223,668	\$8,798,641	\$5,498,116	\$7,223,510	\$21,520,267
53	3000 - Benefits	\$12,158,951	\$6,406,572	\$3,651,582	\$22,217,105	\$13,052,014	\$6,883,151	\$3,903,040	\$23,838,205
54	4000 - Supplies	\$586,129	\$239,852	\$249,153	\$1,075,134	\$591,990	\$242,251	\$251,644	\$1,085,885
55	5000 - Other Expenses and Services	\$4,891,752	\$1,979,531	\$5,092,561	\$11,963,844	\$4,940,669	\$1,999,326	\$5,143,487	\$12,083,482
56	6000 - Capital Outlay	\$136,712	\$41,624	\$163,552	\$341,888	\$138,079	\$42,040	\$165,188	\$345,307
57	7000 - Other Outgo	\$0	\$0	\$550,000	\$550,000	\$0	\$0	\$550,000	\$550,000
59	Site Budgeted / Projected Actual Expenditures	\$54,019,787	\$27,343,715	\$17,555,619	\$98,919,121	\$55,967,198	\$28,362,989	\$17,973,168	\$102,303,355
60	<b>Excess/(Deficit) (line 35 minus line 43 plus line 44)</b>	<b>\$901,935</b>	<b>\$247,479</b>	<b>\$0</b>	<b>\$1,149,414</b>	<b>\$1,110,080</b>	<b>\$265,727</b>	<b>\$0</b>	<b>\$1,375,807</b>
<b>Section F - One-Time Adjustments &amp; Fund</b>									
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				\$0				\$0
74	One-time Exp. (Adjust. to Fund Balance) - FY 13-14 GASB and KVCR, KVCR Contribution & EDCT Foundation			-\$690,000	-\$690,000			-\$690,000	-\$690,000
75	<b>Annual Increase/(Decrease) to Fund Balance</b>	<b>\$901,935</b>	<b>\$247,479</b>	<b>-\$690,000</b>	<b>\$459,414</b>	<b>\$1,110,080</b>	<b>\$265,727</b>	<b>-\$690,000</b>	<b>\$685,807</b>
76	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$3,970,817	-\$1,017,044	\$11,051,342	\$14,005,115	\$4,872,752	-\$769,565	\$10,361,342	\$14,464,530
79	<b>Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)</b>	<b>\$4,872,752</b>	<b>-\$769,565</b>	<b>\$10,361,342</b>	<b>\$14,464,530</b>	<b>\$5,982,833</b>	<b>-\$503,837</b>	<b>\$9,671,342</b>	<b>\$15,150,337</b>
80	Unrestricted Fund Balance				14.52%				14.71%
					\$14,464,530				\$15,150,337

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

V10

2019-20 Forecast				2020-21 Forecast			
SBVC	CHC	District Office	District Total	SBVC	CHC	District Office	District Total

**Average Monthly Expenditures** \$8,300,760 \$8,582,780  
**Months to Cover Monthly Expenditures:** 1.74 1.77

**Total Revenues**  
**Total Expenditures** \$54,019,787 \$27,343,715 \$18,245,619 \$99,609,121 \$55,967,198 \$28,362,989 \$18,663,168 \$102,993,355

**Assumptions:**

COLA Percent	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%
State Funded Growth/ACCESS Rate	2.99%	3.02%		3.02%	2.99%	3.02%		3.02%
Additional FTES Growth Target	341.00	160.00		501.00	351.00	165.00		516.00
Additional FTES Growth Target Costs	\$ 397,606	\$ 186,560		\$ 584,166	\$ 409,266	\$ 192,390		\$ 601,656
Step in Column Increase Percent	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Salary Increase Percent	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%
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 Calculator** \$99,609,121 \$102,993,355  
**15% from Total Expenses** \$14,941,368 \$15,449,003

**Salary Increases**

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

**Step In Column Expenses and Benefits**

1000s	250,744	127,566	5,681	383,991	255,604	128,380	5,767	389,751
2000s	118,233	70,266	103,717	292,215	120,007	71,320	105,272	296,599
3000s	729,193	384,917	235,007	1,349,117	782,098	410,000	251,458	1,443,555
Totals	1,098,170	582,748	344,405	2,025,324	1,157,709	609,699	362,497	2,129,905

**Unfunded FTES**

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

	6	2			5	3		
1000s	439,590	146,530		586,120	366,325	219,795		586,120
2000s				-				-
3000s	159,558	53,186		212,744	132,965	79,779		212,744
Totals	599,148	199,716	-	798,864	499,290	299,574	-	798,864

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

	-6	-2			-5	-3		
1000s	(183,600)	(61,200)		(244,800)	(153,000)	(91,800)		(244,800)
2000s				-				-
3000s	(26,400)	(8,800)		(35,200)	(22,000)	(13,200)		(35,200)
Totals	(210,000)	(70,000)	-	(280,000)	(175,000)	(105,000)	-	(280,000)

**Net Increase for full-time conversion** 389,148.35 129,716.12 - 518,864 \$324,290 \$194,574 \$0 \$518,864

**Classified & Management Positions:**

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

Salary Amount  
 [Benefits = Salary\*20.28%]

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



### Summary

The Governor has released his May Revise proposal for FY 2016-17 and, based on our preliminary analysis, it did not bring any major resource changes to SBCCD. There were some shifts, however, in priorities in the allocation of funding to the various categories. While it is too soon to analyze the entire budget, we wanted to communicate to you key highlights that affect SBCCD.

Three major changes are 1) the elimination of COLA, 2) an increase to the base allocation and 3) a decrease to the Physical Plant & Instructional Equipment (Block Grant) allocation.

The May Revise appears to be a flat proposal for SBCCD and we continue to face a few challenges in the upcoming year such as increases to STRS/PERS, increases to our health benefits rates, and the phasing out of Proposition 30 at the end of this year. The State Chancellor's Office continues to caution that "we are nearing the point when a normal economic expansion period should end". It is important, therefore, that we use 2016-17 resources to position ourselves for the future.

### Details

<b>Growth</b>	2% <i>[This is the growth that we expected and are utilizing within our multi-year forecast. It is the same as January's proposal.]</i>
<b>COLA</b>	.0% <i>[This will make it difficult for districts to address increasing operating costs; it is a reduction from January's proposal.]</i>
<b>Student Equity &amp; SSSP</b>	Same level of funding as 2015-16 <i>[Unchanged from January proposal.]</i>
<b>One-time Funding (Mandates)</b>	\$105.5 million <i>[Estimated at \$1 million for SBCCD. Increased from January's proposal.]</i>
<b>Physical Plant &amp; Instructional Equipment (Block Grant)</b>	48% <i>[This is a very significant increase. Similar to 2015-16, we will have the flexibility to distribute funds among maintenance, instructional equipment, and drought response activities with no local match required. Reduced from January's proposal.]</i>





<b>Proposition 39 – Energy Efficiency</b>	Increase in funding of about 16% from 2015-16 <i>[Increased from January's proposal.]</i>
<b>Tuition Fees</b>	No Increase <i>[No increases in tuition fees for our students! Same as January's proposal.]</i>
<b>Base Augmentation</b>	\$75 million to support increases in community college operating expenses <i>[Estimated at \$1.4 million for SBCCD. The majority of this funding was redirected from the Physical Plant &amp; Instructional Equipment and represents an increased from January's proposal.]</i>

### *Other Items to Note*

The budget proposal contains other items worth mentioning.

1. \$300,000 increase to Academic Senate to support the implementation of the Workforce Taskforce Recommendations.
2. The addition of \$20 million in one-time funding to expedite online course offerings for the Online Education Initiative.
3. The implementation changes to the \$5 million set aside to provide incentives to programs with no cost to students for the use of textbooks, as follows:
  - o Maximum award amounts would be decreased from a \$500,000 to \$200,000 per grant.
  - o Financial sustainability of the program would be a factor for consideration.
  - o Faculty purview and compliance with ADA are now specifically mentioned.
  - o Start date of 2018-19 established for degrees to be offered.

### *Next Steps*

We will continue to monitor the State budget process and keep you updated on important developments. In the meantime, we are working to complete the Tentative budget which will be reviewed by the Board of Trustees on May 26<sup>th</sup> and presented for adoption at the June 9<sup>th</sup> regular board meeting.