

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

Tentative - V1

	2016-17 Final Budget				2017-18 Preliminary Budget			
	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	\$4,201,509	\$3,601,294	\$7,802,803	\$4,243,524	\$3,637,307		\$7,880,831
2	Credit FTES Percent	68.06%	31.94%	100.00%	68.83%	31.17%		100.00%
3	Total College Funded Credit FTES	10,714.00	5,029.00	15,743.00	10,875.00	4,925.00		15,800.00
4	District Funded Rate Credit FTES per State Allocation			\$5,004.25				\$5,054.29
5	Credit Funding (multiply line 3 x 4)	\$53,615,490	\$25,166,352	\$78,781,842	\$54,965,385	\$24,892,370		\$79,857,755
10	<b>Total State Base Revenue (add lines 1, 5, &amp; 9)</b>	<b>\$57,816,999</b>	<b>\$28,767,646</b>	<b>\$0</b>	<b>\$59,208,909</b>	<b>\$28,529,677</b>	<b>\$0</b>	<b>\$87,738,586</b>
11	Revenue Shortfall Percent			0.71%				0.00%
12	<b>Revenue Shortfall Amount (multiply line 10 x 11)</b>	<b>-\$409,329</b>	<b>-\$203,668</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>\$57,407,670</b>	<b>\$28,563,979</b>	<b>\$0</b>	<b>\$59,208,909</b>	<b>\$28,529,677</b>	<b>\$0</b>	<b>\$87,738,586</b>
<b>Section B - Adjustments for</b>								
25	Other Adjustments - Prior Year							
26	Total State Revenue (add lines 13 - 24)	\$57,407,670	\$28,563,979	\$0	\$85,971,648	\$59,208,909	\$28,529,677	\$0
<b>Section C - Other Revenue</b>								
30	College Part-time Faculty	\$215,528	\$101,166	\$0	\$316,694	\$217,978	\$98,716	\$0
31	College Full-time Faculty	\$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
33	College Interest Income	\$71,748	\$33,114	\$0	\$104,862	\$71,748	\$33,114	\$0
34	Other Campus Revenue per Campus Projections	\$780,245	\$498,695	\$0	\$1,278,940	\$780,245	\$498,695	\$0
37	Other Revenue	\$421,992	\$194,765	\$0	\$616,757	\$421,991.63	\$194,765	\$0
39	Total College Revenue (add lines 25, 30-36)	\$60,416,519	\$30,094,935	\$0	\$90,511,454	\$62,220,208	\$30,058,184	\$0
<b>Section D - Assessments</b>								
40	Total College Actual Credit FTES	10,714.00	5,029.00	15,743.00	10,875.00	4,925.00		15,800.00
41	Percent for Assessments	68.06%	31.94%	100.00%	68.83%	31.17%		100.0%
42	Assessment for District Office Operations Expenditures	-\$10,849,927	-\$5,091,782	\$15,941,709	\$0	-\$11,455,223	-\$5,187,553	\$16,642,776
43	Assessment for Property & Liability Insurance Cost	-\$374,330	-\$175,670	\$550,000	\$0	-\$378,565	-\$171,435	\$550,000
48	Assessment for EDCT Operations Expenditures	\$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)	\$49,192,262	\$24,827,484	\$16,491,709	\$90,511,454	\$50,386,421	\$24,699,196	\$17,192,776
51	1000 - Academic Salaries	\$25,107,541	\$11,718,046	\$709,062	\$37,534,649	\$25,793,980	\$12,591,571	\$537,301
52	2000 - Classified Salaries	\$8,535,839	\$5,050,738	\$6,745,297	\$20,331,874	\$8,764,014	\$5,328,217	\$7,422,816
53	3000 - Benefits	\$10,382,689	\$5,340,970	\$3,138,496	\$18,862,155	\$11,134,971	\$5,923,201	\$3,576,379
54	4000 - Supplies	\$618,462	\$242,798	\$238,887	\$1,100,147	\$642,349	\$292,900	\$261,290
55	5000 - Other Expenses and Services	\$4,409,321	\$1,869,083	\$4,949,224	\$11,227,628	\$4,695,070	\$2,143,093	\$4,689,089
56	6000 - Capital Outlay	\$406,262	\$40,400	\$160,743	\$607,405	\$242,388	\$126,899	\$155,900
57	7000 - Other Outgo	\$6,716	\$0	\$550,000	\$556,716	\$5,716	\$11,160	\$550,000
59	Site Budgeted / Projected Actual Expenditures	\$49,466,830	\$24,262,035	\$16,491,709	\$90,220,574	\$51,278,488	\$26,417,042	\$17,192,776
60	<b>Excess/(Deficit) (line 35 minus line 43 plus line 44)</b>	<b>-\$274,568</b>	<b>\$565,449</b>	<b>\$0</b>	<b>\$290,880</b>	<b>-\$892,067</b>	<b>-\$1,717,847</b>	<b>\$0</b>
<b>Section F - One-Time Adjustments &amp;</b>								
70	One-time Exp. (Adjust. to Fund Balance)	\$506,824	\$237,848	-\$744,672	\$0	\$512,557	\$232,114	-\$744,672
71	One-time State Funding			\$1,421,344	\$1,421,344			\$0
72	One-time Expenditures	-\$530,000		-\$1,310,000	-\$1,840,000			\$0
73	STRS/PERS Set Aside for Rate Increases			\$0	\$628,437	\$361,025	\$252,138	\$1,241,600
74	To address Facilities Needs			\$0	\$0			\$0
	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution			-\$320,000	-\$320,000			-\$320,000
75	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation			-\$360,000	-\$360,000			-\$360,000
76	<b>Annual Increase/(Decrease) to Fund Balance</b>	<b>-\$297,745</b>	<b>\$803,297</b>	<b>-\$1,313,328</b>	<b>-\$807,776</b>	<b>\$248,927</b>	<b>-\$1,124,707</b>	<b>-\$1,172,534</b>
77	Site Fund Balance July 1, Year Beginning (Includes RDA)	\$1,483,899	-\$2,177,474	\$14,238,685	\$13,545,111	\$1,186,154	-\$1,374,177	\$12,925,358
79	<b>Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)</b>	<b>\$1,186,154</b>	<b>-\$1,374,177</b>	<b>\$12,925,358</b>	<b>\$12,737,335</b>	<b>\$1,435,081</b>	<b>-\$2,498,884</b>	<b>\$11,752,824</b>
80	Unrestricted Fund Balance			14.06%	\$12,737,335			11.22%

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

Tentative - V1

2017-18 VS. 2016-17									
		SBVC		CHC		District Office		District Total	
		\$	%	\$	%	\$	%	\$	%
<b>Section A - State Base Revenue</b>									
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$42,015	1.0%	\$36,013	1.0%			\$78,028	1.0%
2	Credit FTES Percent								
3	Total College Funded Credit FTES	161.00	1.5%	-104.00	-2.1%			57.00	0.4%
4	District Funded Rate Credit FTES per State Allocation							\$50	1.0%
5	Credit Funding (multiply line 3 x 4)	\$1,349,895	2.5%	-\$273,982	-1.1%			\$1,075,913	1.4%
10	<b>Total State Base Revenue (add lines 1, 5, &amp; 9)</b>	<b>\$1,391,910</b>	<b>2.4%</b>	<b>-\$237,970</b>	<b>-0.8%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,153,941</b>	<b>1.3%</b>
11	Revenue Shortfall Percent								
12	<b>Revenue Shortfall Amount (multiply line 10 x 11)</b>	<b>\$409,329</b>	<b>-100.0%</b>	<b>\$203,668</b>	<b>-100.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$612,997</b>	<b>-100.0%</b>
13	<b>Adjusted State Base Revenue (line 10 minus line 12)</b>	<b>\$1,801,240</b>	<b>3.1%</b>	<b>-\$34,302</b>	<b>-0.1%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,766,938</b>	<b>2.1%</b>
<b>Section B - Adjustments for</b>									
25	Other Adjustments - Prior Year								
26	Total State Revenue (add lines 13 - 24)	\$1,801,240	3.1%	-\$34,302	-0.1%	\$0	0.0%	\$1,766,938	2.1%
<b>Section C - Other Revenue</b>									
30	College Part-time Faculty	\$2,450	1.1%	-\$2,450	-2.4%	\$0	0.0%	\$0	0.0%
31	College Full-time Faculty	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
32	College Lottery Funds	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
33	College Interest Income	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
34	Other Campus Revenue per Campus Projections	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
37	Other Revenue	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
39	Total College Revenue (add lines 25, 30-36)	\$1,803,689		-\$36,752		\$0		\$1,766,938	2.0%
<b>Section D - Assessments</b>									
40	Total College Actual Credit FTES	161.00	1.5%	-104.00	-2.1%	\$0	0.0%	57.00	0.4%
41	Percent for Assessments	0	1.1%	(0)	-2.4%	\$0	0.0%	\$0	0.0%
42	Assessment for District Office Operations Expenditures	\$605,296	-5.6%	\$95,771	-1.9%	\$701,067	4.4%	\$0	0.0%
43	Assessment for Property & Liability Insurance Cost	\$4,235	-1.1%	-\$4,235	2.4%	\$0	0.0%	\$0	0.0%
48	Assessment for EDCT Operations Expenditures	\$0	0.0%	\$0	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)	\$1,194,159	2.4%	-\$128,288	-0.5%	\$701,067	4.3%	\$1,766,938	2.0%
51	1000 - Academic Salaries	\$686,439	2.7%	\$873,525	7.5%	-\$171,761	-24.2%	\$1,388,204	3.7%
52	2000 - Classified Salaries	\$228,175	2.7%	\$277,479	5.5%	\$677,519	10.0%	\$1,183,174	5.8%
53	3000 - Benefits	\$752,282	7.2%	\$582,231	10.9%	\$437,883	14.0%	\$1,772,397	9.4%
54	4000 - Supplies	\$23,887	3.9%	\$50,102	20.6%	\$22,403	9.4%	\$96,392	8.8%
55	5000 - Other Expenses and Services	\$285,749	6.5%	\$274,010	14.7%	-\$260,135	-5.3%	\$299,624	2.7%
56	6000 - Capital Outlay	-\$163,874	-40.3%	\$86,499	214.1%	-\$4,843	-3.0%	-\$82,218	-13.5%
57	7000 - Other Outgo	-\$1,000	-14.9%	\$11,160	0.0%	\$0	0.0%	\$10,160	1.8%
59	Site Budgeted / Projected Actual Expenditures	\$1,811,658	3.7%	\$2,155,007	8.9%	\$701,067	4.3%	\$4,667,732	5.2%
60	<b>Excess/(Deficit) (line 35 minus line 43 plus line 44)</b>								
<b>Section F - One-Time Adjustments &amp;</b>									
70	One-time Exp. (Adjust. to Fund Balance)	\$5,734	1.1%	-\$5,734	-2.4%	-	0.0%	-	0.0%
71	One-time State Funding	-	0.0%	-	0.0%	-\$1,421,344	-100.0%	-\$1,421,344	-100.0%
72	One-time Expenditures	\$530,000	-100.0%	-	0.0%	\$1,310,000	-100.0%	\$1,840,000	-100.0%
73	STRS/PERS Set Aside for Rate Increases	\$628,437	0.0%	\$361,025	0.0%	\$252,138	0.0%	1,241,600	0.0%
74	To address Facilities Needs	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	One-time Exp. (Adjust. to Fund Balance) - KVCR Contribution	-	0.0%	-	0.0%	-	0.0%	-	0.0%
75	One-time Exp. (Adjust. to Fund Balance) - EDCT Foundation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
76	<b>Annual Increase/(Decrease) to Fund Balance</b>	<b>\$546,672</b>	<b>-183.6%</b>	<b>-\$1,928,004</b>	<b>-240.0%</b>	<b>\$140,794</b>	<b>-10.7%</b>	<b>-\$1,240,538</b>	<b>153.6%</b>
77	Site Fund Balance July 1, Year Beginning (Includes RDA)	-\$297,745	-20.1%	\$803,297	-36.9%	-\$1,313,328	-9.2%	-\$807,776	-6.0%
79	<b>Site Fund Balance June 30, Year Ending (line 45 plus lines 46-48)</b>	<b>\$248,927</b>	<b>21.0%</b>	<b>-\$1,124,707</b>	<b>81.8%</b>	<b>-\$1,172,534</b>	<b>-9.1%</b>	<b>-\$2,048,314</b>	<b>-16.1%</b>
80	Unrestricted Fund Balance							(0)	-20.2%
								(2,048,314)	-16.1%