



San Bernardino Community College District  
DISTRICT BUDGET ADVISORY COMMITTEE  
October 17, 2024  
2:00 pm-3:00 pm Pacific Time

## **MEETING AGENDA**

*District Budget Advisory Committee (DBAC)*

*Via Zoom: <https://cccconfer.zoom.us/j/360544163>*

*Or Dial-In: 669-900-6833 | Meeting ID: 360 544 163*

### **I. Welcome & Introductions**

Jose F. Torres, Executive Vice Chancellor

### **II. Approval of Minutes**

A. Confirmation of Quorum

B. 09/17/2024

### **III. Current Topics**

A. SBCCD Budget Process (continued from slide 21)

B. DBAC Evaluation Survey Results from 2023-24

C. SBCCD 2025-26 Budget Calendar

### **IV. Next Meeting Date & Adjournment**

The next meeting is scheduled for November 21, 2024, at 2 p.m.

### *Committee Charge*

*The District Budget Advisory Committee is to share budget information with identified constituencies. It is intended to provide a forum for budget discussion and input. It is also a committee where explanations of Board action can be discussed. The committee is neither a decision-making body nor is it intended to undermine or replace the budget allocation processes of the colleges. Responsibilities include, but are not limited to the following.*

- Review and evaluate current, projected or proposed Federal, State and local funding affecting California Community Colleges and SBCCD.*
- Review budgetary policies, administrative procedures, allocation model formulas and guidelines, and the financial well-being of the District. (Union issues which are conducted as a part of labor negotiations are not a part of this Committee's responsibility.)*
- Review both general fund unrestricted and restricted revenue sources, enrollment growth projections, and other workload measures.*
- Review and make recommendations to Chancellor's Council regarding budget assumptions (revenues, allocations, COLA and growth).*
- Promote budget awareness and communicate budget issues.*



District Budget Advisory Committee (DBAC)

## Meeting Minutes – September 19, 2024, 2:00 p.m.

Page 1 of 2

### I. Welcome & Introductions

*Jose Torres brought the meeting to order shortly after 2:00 p.m. New committee members made self-introductions.*

### II. Approval of Minutes

#### A. Confirm a Quorum

*Quorum was confirmed.*

#### B. 08/15/2024

*Keith Bacon made a motion to approve the minutes of 8/15/2024 which Karen Peterson seconded. The motion was approved by a majority vote with Andrea Hecht abstaining.*

### III. Current Topics

#### A. 2024-25 DBAC Organization

*Jose reviewed the DBAC Organization document containing the committee's Membership, Charge, Meetings, Representation, and Quorum rules. A correction was made to the form to correct the day from the 2<sup>nd</sup> Thursday to the 3<sup>rd</sup> Thursday.*

#### B. 2024-25 DBAC Roster

*Committee members went over the current year roster. Membership and Quorum are decided upon by Chancellor's Council. Andrea advised that Romana Pires will serve as the second SBVC Academic Senate representative.*

#### C. SBCCD Budget Process

*Jorge Andrade proceeded to make an in-depth presentation about the SBCCD Budget Process. Jose encouraged members to ask questions along the way.*

- *The reserve fund of at least two-months expenditures was emphasized as protection for SBCCD during uncertain budget times when the state defers payment of apportionment to college districts. This is like an IOU from the state with no way of knowing when the actual cash will be received. Aida Gil asked whether SBCCD maintains a reserve fund higher than the required two-months. Jorge advised that we in recent years we are always right at or just slightly above.*
- *Denise Knight asked where SBVC currently stood in as far as maintaining its status as a medium-size college for its basic funding, which is 10,000 FTES. Dina Humble was happy to report that SBVC is projected to come in this fiscal year at 10,504.*
- *2024-25 is the beginning of the establishment of the state's new funding floor. Starting in 2025-26 districts will be funded at their SCFF-generated amount or their 2024-25 funding floor, whichever is higher.*
- *Jose elaborated on the FON, or Faculty Obligation Number. This is the minimum number of full-time faculty that we are mandated to have on an annual basis. The number changes each year based on FTES and a state formula. Each year we receive a letter from the state indicating the number we need to meet, and SBCCD has always been above that number by significant amount. For SBVC we have 194.84 full-time faculty and for CHC 87.34.*
- *Regarding the 50% Law, it is Jose's experience that this is an antiquated law which is not effective for community colleges because it was made for K-12. It requires that 50% of our monies be spent in the classroom. While this is extremely important, the problem arises in*



District Budget Advisory Committee (DBAC)  
**Meeting Minutes – September 19, 2024, 2:00 p.m.**  
 Page 2 of 2

*what the state counts as “in the classroom.” We know how crucial technology, online education, the library, and counselors are to students but none of these expenditures count toward the 50% Law.*

*Due to time constraints, the presentation was halted on slide 21 and will resume at that point in October.*

- D. DBAC Evaluation Survey Results from 2023-24  
*Due to time constraints, this topic was tabled until the October meeting.*

**IV. Next Meeting Date & Adjournment**

*The meeting adjourned at 3:00 p.m. The next meeting is scheduled for Thursday, October 17 at 2:00 p.m.*

**QUORUM:** Definition of Quorum is established by Chancellor’s Council. Committees cannot vote or make decisions unless they have met quorum, but in order to encourage participation, committee members can provide a designee or a proxy if they are not able to attend.

<u>yes</u>	1) 50% + one of appointed voting members (not 50% of members plus vacancies).
<u>yes</u>	2) One faculty member from each campus
<u>yes</u>	3) Two persons from each site (CHC, SBVC, DSO)
<u>yes</u>	4) Three of four constituent groups represented (faculty, classified, student, management)

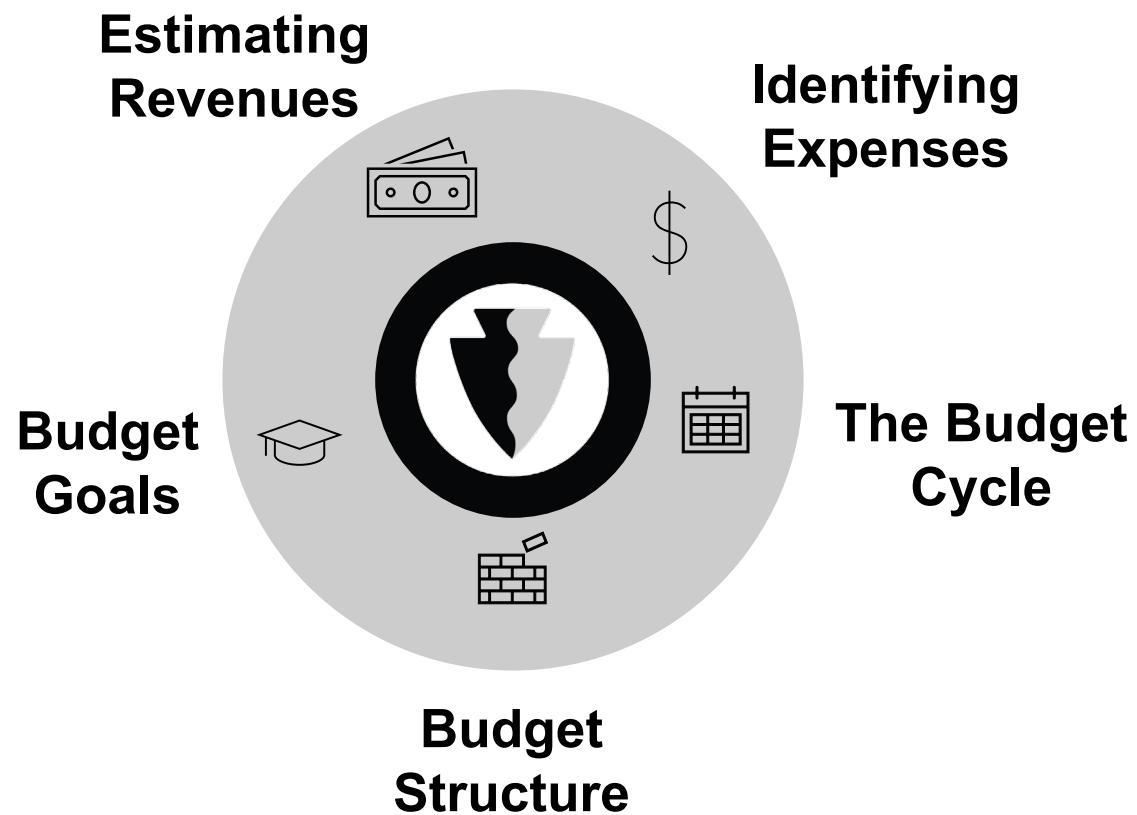
1	Police Officer’s Association	Aaron Tang	
2	Latino Faculty, Staff, & Administrators Association	Aida Gil	<i>present</i>
3	Faculty, SBVC (1 of 2) (appointed by Academic Senate President)	Andrea Hecht	<i>present</i>
4	Confidential Group	Cyndie St. Jean	<i>present</i>
5	Black Faculty & Staff Association	Denise Knight	<i>present</i>
6	Classified, DSO (appointed by CSEA)	Ernest Guillen	<i>present</i>
7	Management, SBVC (appointed by college president)	Gil Contreras	<i>absent</i>
8	Classified, SBVC (appointed by Classified Senate President)	Jonathan Flaa	<i>present</i>
9	Director of Fiscal Services	Jorge Andrade	<i>present</i>
10	Executive Vice Chancellor, Chair	Jose Torres	<i>present</i>
11	Classified, CHC (appointed by Classified Senate President)	Karen Peterson	<i>present</i>
12	VP, Admin Services, SBVC	Keith Bacon	<i>present</i>
13	Faculty, CHC (2 of 2) (appointed by Academic Senate President)	Kenneth George	<i>present</i>
14	Management, CHC (appointed by college president)	Kevin Horan	<i>absent</i>
15	Chief Technology Officer	Luke Bixler	<i>present</i>
16	Faculty, CHC (1 of 2) (appointed by Academic Senate President)	Meridith McLaren	
17	VP, Admin Services, CHC	Mike Strong	<i>present</i>
18	ASG President or designee, SBVC	Nelva Ruiz-Martinez	
19	CTA (appointed by CTA)	Nick Reichert	<i>present</i>
20	Asian Pacific Islanders Association	Patty Quach	
21	Management Association	Stephanie Lewis	<i>present</i>
22	Executive Director, Business & Fiscal	Steve Sutorus	<i>present</i>
23	Faculty, SBVC (2 of 2) (appointed by Academic Senate President)	Vacant	
24	ASG President or designee, CHC	Vacant	
25	CSEA Treasurer (appointed by CSEA)	Yendis Battle	



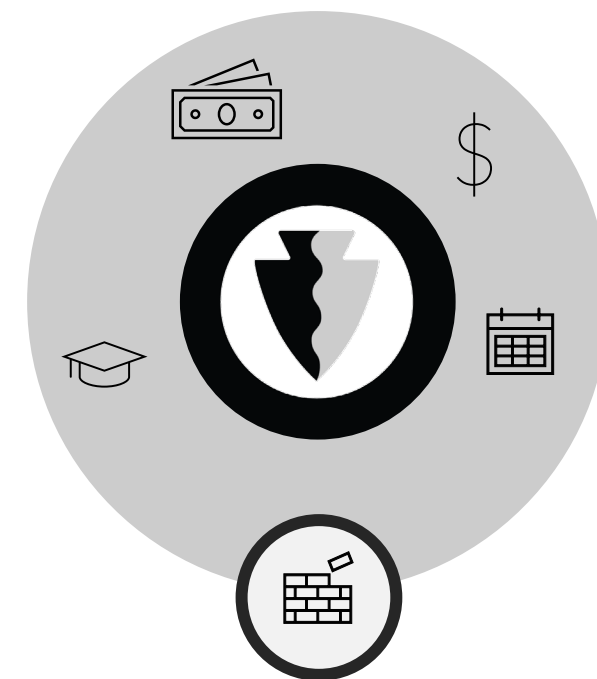
San Bernardino Community  
College District  
**Budget Process**

September 19, 2024

# Budget Process



# Budget Structure



Integrated Planning and Budgeting  
21 Funds, including the Unrestricted General Fund  
Multi-Year Budgeting

# Budget Structure

## Integrated Planning and Budgeting

### Our Mission

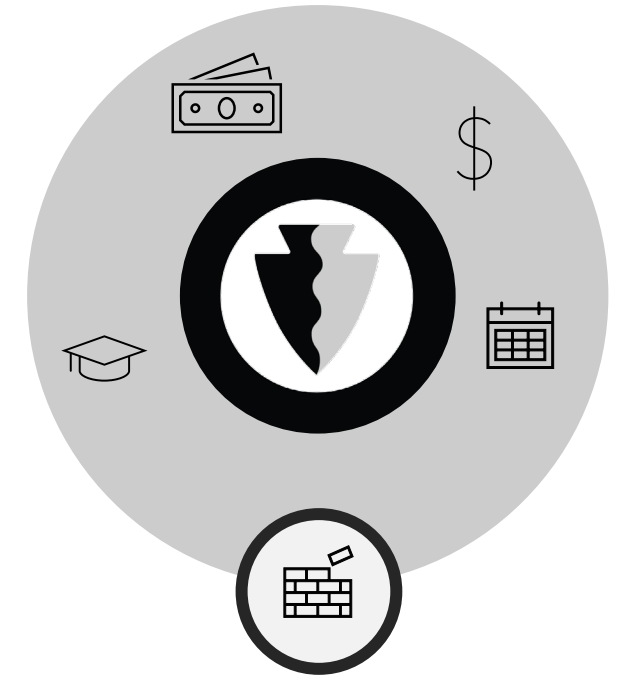
SBCCCD positively impacts the lives and careers of our students, the well-being of their families, and the prosperity of our community through excellence in educational and training opportunities.

### Our Vision

Inspiring possibilities for bright futures and a prosperous community.

### Our Goals

1. Continue to Expand Student Access and Success
2. Advance Access to Address DEI-A
3. Position SBCCCD as Regional Leader
4. Ensure Fiscal Accountability/Sustainability

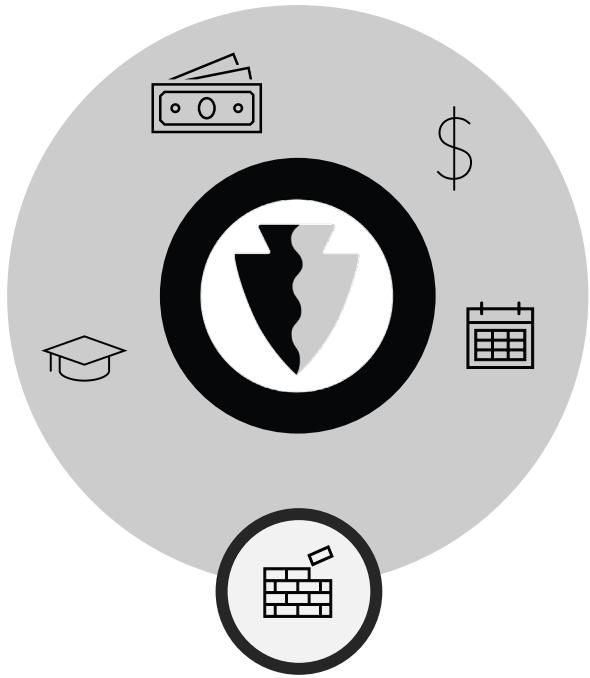




# Budget Structure

## 21 Funds, including the Unrestricted General Fund

<p><b>GOVERNMENTAL</b> funds track resources associated with SBCCCD's educational objectives.</p>	<p><b>PROPRIETARY</b> funds tracking SBCCCD's activities like those used in private sector accounting.</p>	<p><b>FIDUCIARY</b> funds account for assets held on behalf of another party.</p>
<p><b>General Funds</b></p> <ul style="list-style-type: none"> <li>• Unrestricted</li> <li>• Restricted</li> </ul> <p><b>Debt Service Funds</b></p> <ul style="list-style-type: none"> <li>• Bond Interest &amp; Redemption</li> </ul> <p><b>Special Revenue Funds</b></p> <ul style="list-style-type: none"> <li>• Child Development</li> <li>• KVCR</li> </ul> <p><b>Capital Projects Funds</b></p> <ul style="list-style-type: none"> <li>• Capital Outlay Projects</li> <li>• Measure M</li> <li>• Measure CC</li> </ul>	<p><b>Enterprise Funds</b></p> <ul style="list-style-type: none"> <li>• Cafeteria</li> <li>• Investment Properties</li> </ul> <p><b>Internal Service Funds</b></p> <ul style="list-style-type: none"> <li>• Worker's Comp &amp; Self-Insurance</li> <li>• Retiree Benefits</li> </ul>	<p><b>Trusts Funds</b></p> <ul style="list-style-type: none"> <li>• Associated Students</li> <li>• Student Representation</li> <li>• Student Body Center</li> <li>• Financial Aid</li> <li>• Scholarship &amp; Loan</li> <li>• OPEB Investment</li> <li>• PARS Investment</li> <li>• Other Trusts</li> </ul> <p><b>Agency Funds</b></p> <ul style="list-style-type: none"> <li>• Inland Futures Foundation</li> </ul>



# Budget Structure

## 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

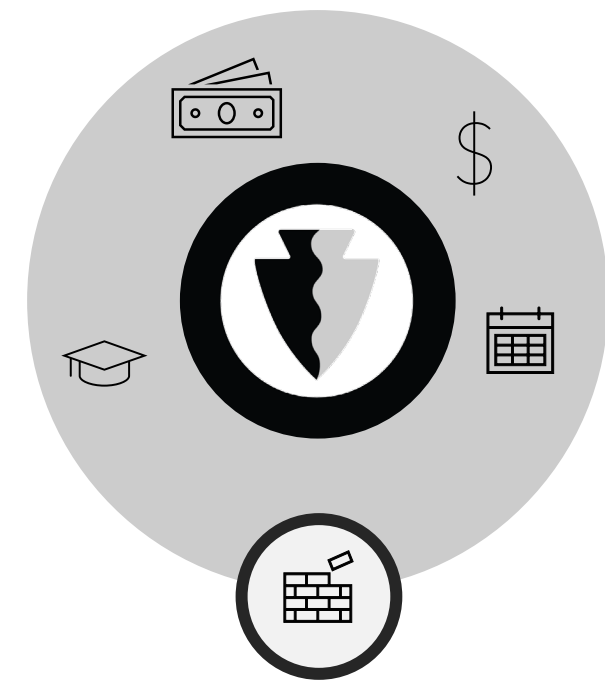
#### Special Revenue Funds

- Child Development
- KVCR

#### Capital Projects Funds

- Capital Outlay Projects
- Measure M
- Measure CC

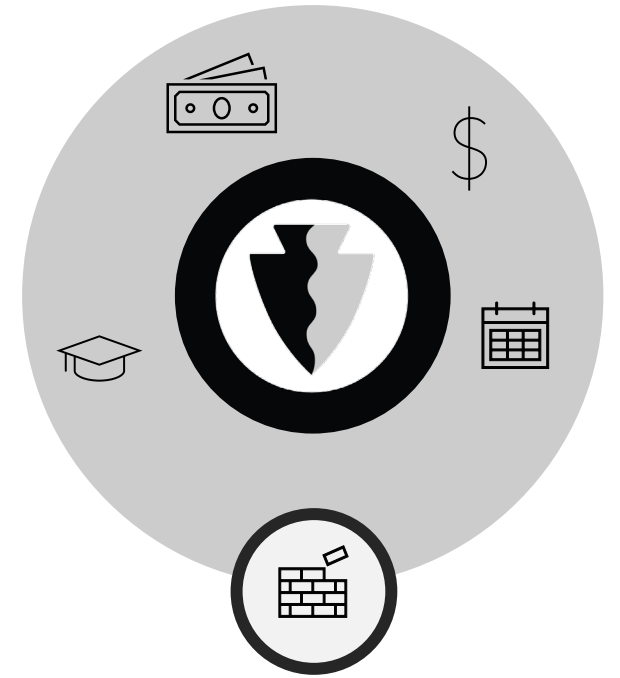
The main source of revenue for the **Unrestricted General Fund** is State apportionment, which is driven by FTES. This fund is essential for supporting costs like salaries, rent, utilities, as well as addressing unforeseen financial needs or emergencies.



# Budget Structure

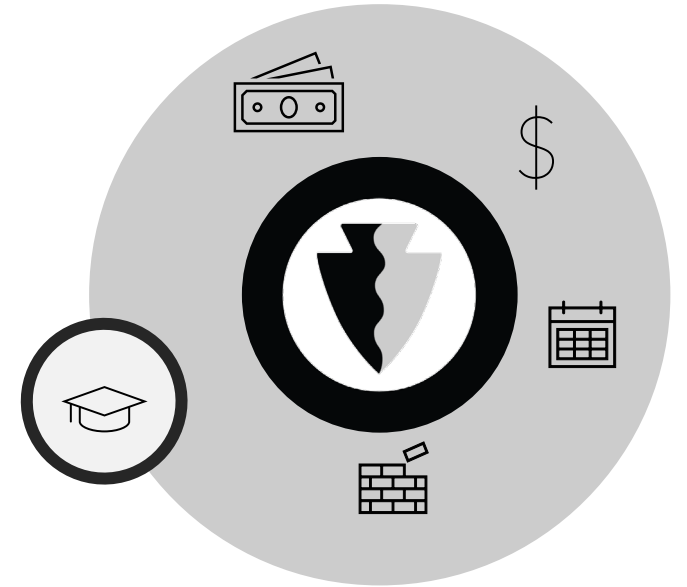
## Multi-Year Budgeting

The budget includes a five-year, long-range financial plan that incorporates enrollment management projections by college, salary and benefit costs, and revenue projections based on the Governor’s Enacted Budget



Unaudited Actuals 2023-24	Final Budget 2024	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
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# Budget Goals



Supports Planning + Integrated & Student Focused Process

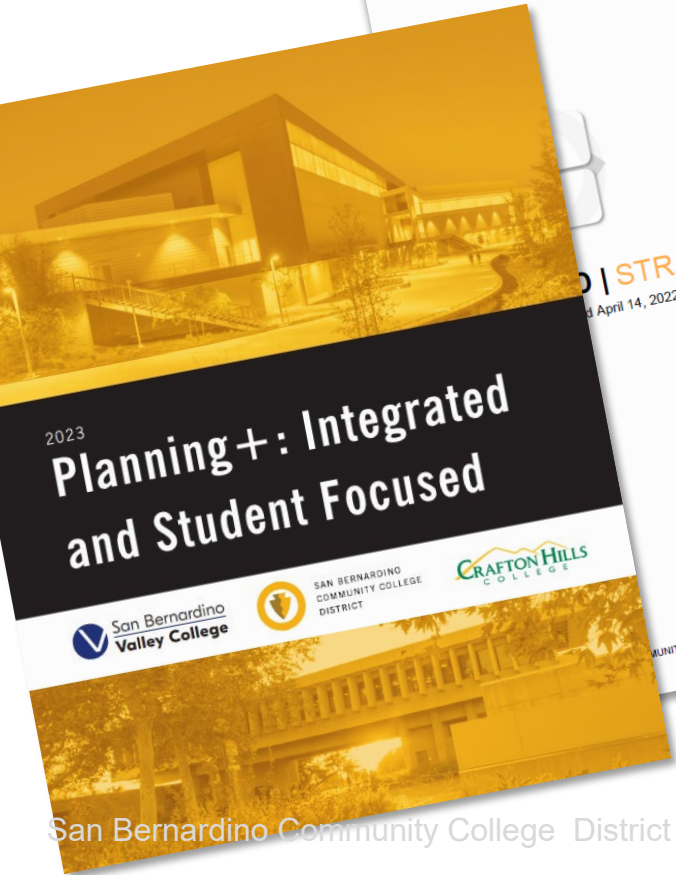
Meets Regulatory Requirements

**Addresses Commitments, Goals & Directives**

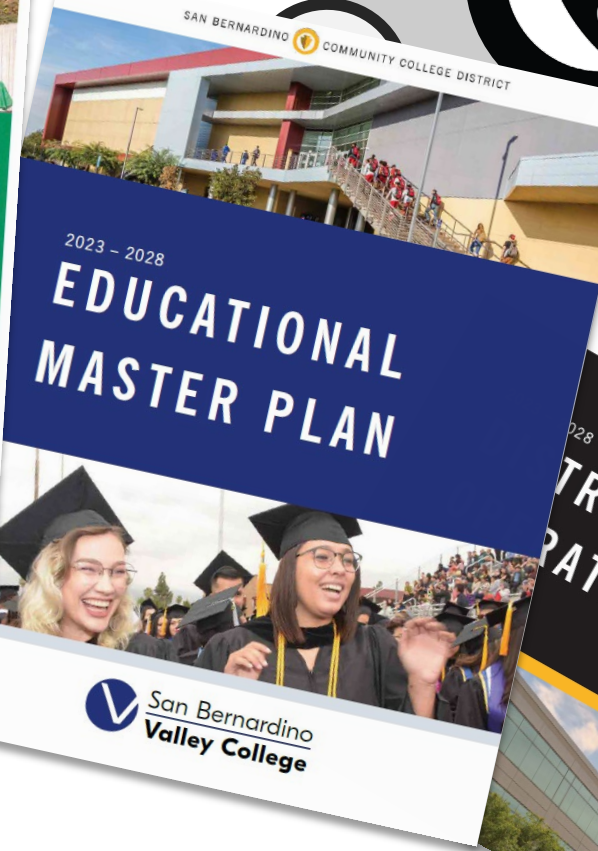
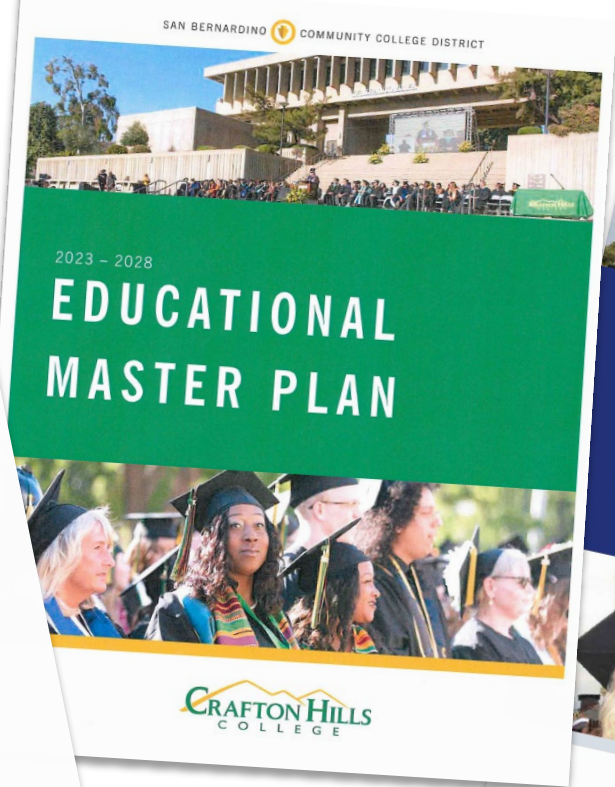
Maintains Unrestricted General Fund Reserves

# Budget Goals

Supports Planning + Integrated & Student Focused Process



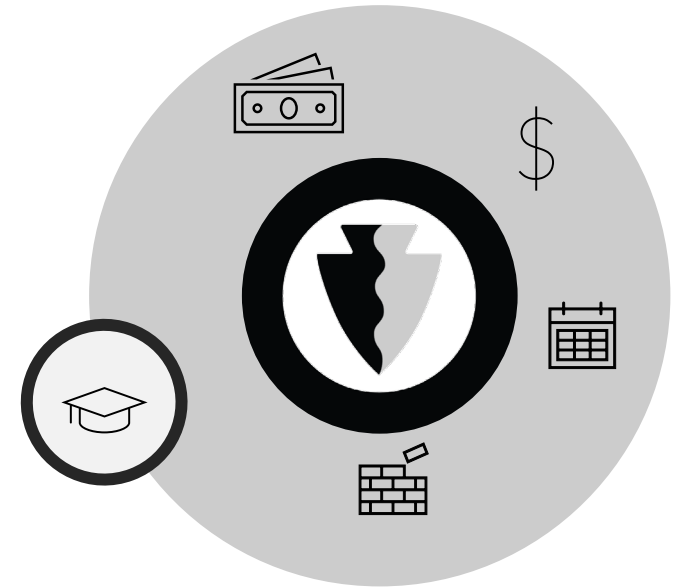
STRATEGIC PLAN  
April 14, 2022



# Budget Goals

## Meets Regulatory Requirements

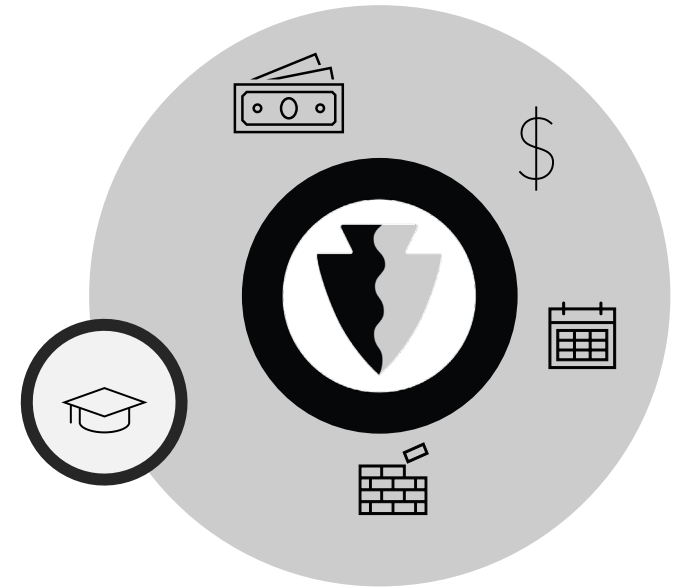
- Title 5
- California Education Code
- California Community Colleges Budget and Accounting Manual
- Accrediting Commission for Community and Junior Colleges Standards
- SBCCD Board Policy & Administrative Procedure 6200



# Budget Goals

## Addresses Commitments, Goals & Directives

- SBCCCD Board Directives
- Faculty Obligation Number
- 50% Law
- SBCCCD Goals
- Salaries & Benefits
- PERS & STRS
- Other Post Employment Benefits



# Budget Goals

## Maintains Unrestricted General Fund Reserves

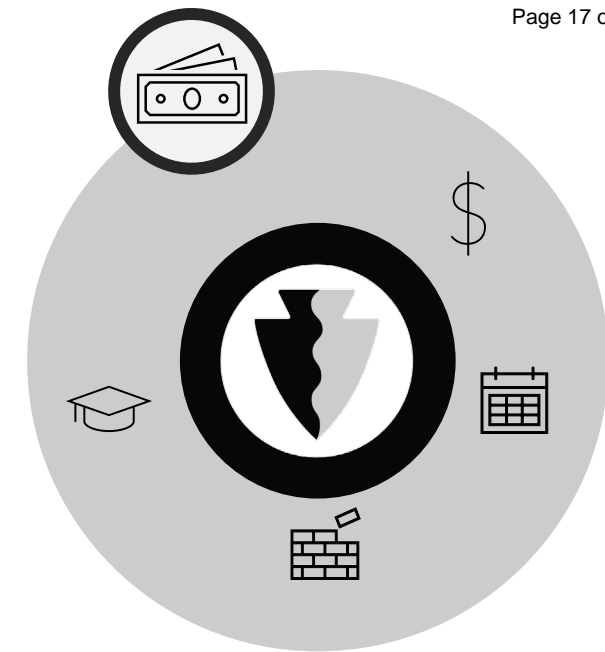
SBCCCD will maintain a minimum fund balance of **approximately two months of expenditures** in its Unrestricted General Fund as recommended by the Government Finance Officers Association, unless fund balance is utilized for specially identified one-time needs as authorized by the Board of Trustees.

One-time is defined as an expenditure that has no ongoing commitment. While one-time needs may be repeated in future years, the nature of the expenditure must conform to the definition.





# Estimating Revenues



- Student Centered Funding Formula
- Assess & Evaluate Impact of State Budget Fluctuations
- Recommend Optimum State Funding Options**
- Develop Budget Assumptions
- Monitor Enrollment & Plan for Contingencies

# Estimating Revenues



## Student Centered Funding Formula

- I. Base = Basic + FTES
- II. Supplemental
- III. Success

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
Sample Data | For Discussion Purposes Only

### Student Centered Funding Formula

SECTION 1: BASIC ALLOCATION:				(a)	(b)	(a x b)		
	Quantity		Rate		Revenue			
1	Large College (over 20,000 FTES)	-		\$8,000,000		\$0		
2	Medium College (10,000 to 20,000 FTES)	1		\$7,000,000		\$7,000,000		
3	Small College (less than 10,000 FTES)	1		\$6,000,000		\$6,000,000		
4	<b>Total Basic Allocation</b>					<b>\$13,000,000</b>		
SECTION 2: FTES				(c)	(d)	(c x d)		
	Quantity		Rate		Revenue			
5	Credit	14,600		\$4,800		\$70,080,000		
6	Incarcerated Credit	-		\$8,800		\$0		
7	Special Admit Credit	375		\$8,800		\$2,650,000		
8	CDCP (Enhanced)	125		\$8,800		\$850,000		
9	Noncredit	250		\$4,100		\$1,025,000		
10	<b>Total FTES</b>	<b>15,350</b>				<b>\$74,605,000</b>		
SECTION 3: SUPPLEMENTAL ALLOCATION				(e)	(f)	(g)	(f x g) = (h)	(e) x (h)
	Quantity	Point Value	Points	Rate		Rate	Revenue	
11	AB540 Students	6		\$1,145	1	\$1,145		\$704,175
12	Pell Grant Recipients	4,500		\$1,145	1	\$1,145		\$5,152,500
13	Promise Grant Recipients	1,000		\$1,145	1	\$1,145		\$13,625,500
14	<b>Total Supplemental Allocation</b>	<b>17</b>	<b>5</b>					<b>\$19,482,175</b>
SECTION 4: STUDENT SUCCESS ALLOCATION				(j)	(k)	(j x k) = (l)	(i) x (l)	
	Quantity	Point Value	Points	Rate		Rate	Revenue	
15	<b>All Students</b>							
16	Associate Degrees for Transfer	660		\$675	4	\$2,700		\$1,782,000
17	Associate Degrees	820		\$675	3	\$2,025		\$1,680,500
18	Baccalaureate Degrees	-		\$675	3	\$2,025		\$0
19	Credit Certificates	340		\$675	2	\$1,350		\$459,000
20	Transfer Level Math and English	660		\$675	2	\$1,350		\$891,000
21	Transfer to a Four Year University	860		\$675	1.5	\$1,013		\$870,750
22	Nine or More CTE Units	2,600		\$675	1	\$675		\$1,755,000
23	Regional Living Wage	3,900		\$675	1	\$675		\$2,632,500
24	<b>Subtotal All Students</b>							<b>\$10,050,750</b>
25	<b>Pell grant Recipients</b>							
26	Associate Degrees for Transfer	390		\$170	6	\$1,020		\$397,800
27	Associate Degrees	445		\$170	4.5	\$765		\$340,425
28	Baccalaureate Degree	-		\$170	4.5	\$765		\$0
29	Credit Certificates	100		\$170	3	\$510		\$51,000
30	Transfer Level Math and English	280		\$170	3	\$510		\$142,800
31	Transfer to a Four Year University	425		\$170	2.25	\$383		\$162,563
32	Nine or More CTE Units	1,190		\$170	1.5	\$255		\$303,450
33	Regional Living Wage	1,300		\$170	1.5	\$255		\$331,500
34	<b>Subtotal Pell Grant Recipients</b>							<b>\$1,729,538</b>
35	<b>Promise Grant Recipients</b>							
36	Associate Degrees for Transfer	546		\$170	4	\$680		\$371,280
37	Associate Degrees	675		\$170	3	\$510		\$344,250
38	Baccalaureate Degrees	-		\$170	3	\$510		\$0
39	Credit Certificates	160		\$170	2	\$340		\$54,400
40	Transfer Level Math and English	420		\$170	2	\$340		\$142,800
41	Transfer to a Four Year University	650		\$170	1.5	\$255		\$165,750
42	Nine or More CTE Units	1,900		\$170	1	\$170		\$323,000
43	Regional Living Wage	2,600		\$170	1	\$170		\$442,000
44	<b>Subtotal Promise Grant Recipients</b>							<b>\$1,843,480</b>
45	<b>Total Student Success Allocation</b>							<b>\$13,623,768</b>
46	<b>TOTAL COMPUTATIONAL REVENUE (Total Sections 1 - 4)</b>							<b>\$120,610,943</b>
47	<b>LESS ESTIMATED SHORTFALL</b>							<b>\$5,610,943</b>
48	<b>AVAILABLE REVENUE</b>							<b>\$115,000,000</b>

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# Estimating Revenues



## Student Centered Funding Formula

Base + Supplemental + Success =  
Total Computational Revenue

Forecast possibility of a State budget shortfall

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
Sample Data | For Discussion Purposes Only

### Student Centered Funding Formula

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3	Small College (less than 10,000 FTES)	1	\$6,000,000		\$6,000,000	
4	<b>Total Basic Allocation</b>				<b>\$13,000,000</b>	
SECTION 2: FTES				(c)	(d)	(c x d)
	Quantity		Rate		Revenue	
5	Credit	14,800	\$4,800		\$70,680,000	
6	Incarcerated Credit	-	\$8,800		\$0	
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Presented to the DEMS 4/3/2023 Page 1 | 1

# Estimating Revenues

## Assess & Evaluate Impact of State Budget Fluctuations

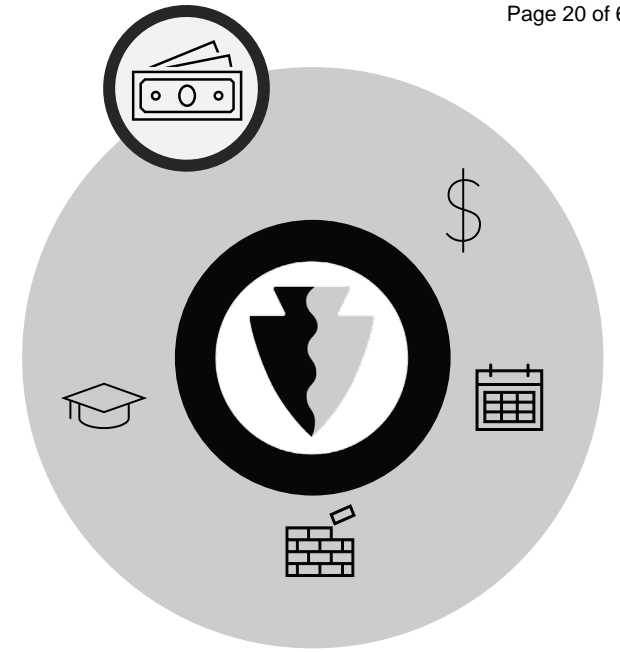


Budget 2024-2025 +

2023-24 Compendium of Allocations and Resources +

Budget 2023-2024 -

- July 10, 2023: [Joint Analysis of the Enacted 2023-24 Budget \(PDF\)](#)
- May 12, 2023: [Joint Analysis Governor's 2023-24 May Revision \(PDF\)](#)
- January 10, 2023: [Joint Analysis Governor's January Budget \(PDF\)](#)
- September 19, 2022: [2023-24 System Budget Request \(PDF\)](#)



# Estimating Revenues

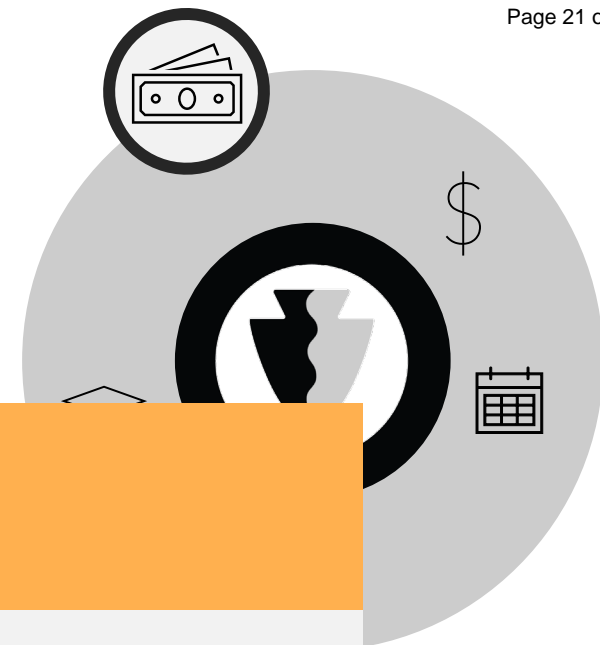
## Recommend Optimum State Funding Options

### Hold Harmless (Expires 2024-25)

The existing minimum revenue provision (Hold Harmless) expires in 2024-25. Under this provision, districts earn at least their 2017-18 Total Compensational Revenue (TCR), adjusted by COLA each year, or the prior year's TCR multiplied by COLA.

### SCFF and The New Floor

The 2021 Budget Act extended the SCFF Hold Harmless provision through 2024-25. The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor." Starting in 2025-26, districts will be funded at their SCFF-generated amount that year or their 2024-25 funding floor, whichever is higher. This revised hold harmless provision no longer includes adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25.

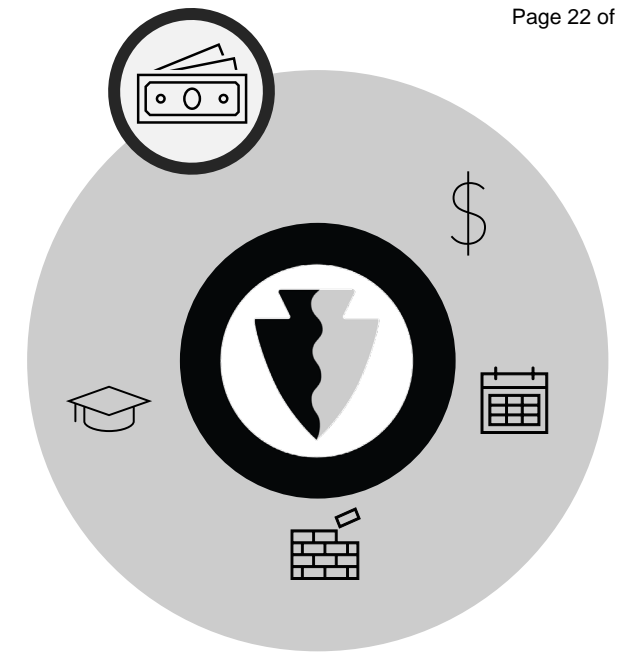


# Estimating Revenues

## Develop Budget Assumptions

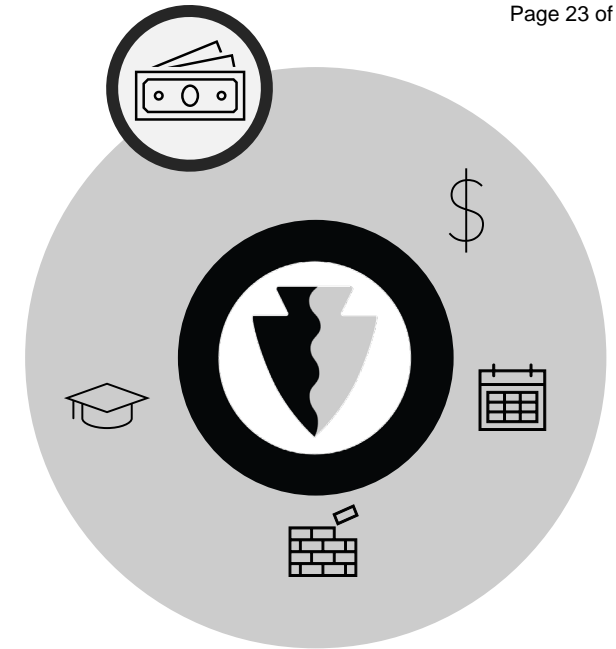
The assumptions used for the 2024-25 Final Budget are based on research, an analysis of available data, and financial modeling. They include the following:

- 1.07% COLA
- SBCCD Enrollment growth of 4.0%
- CalPERS employer rate: 27.05%
- CalSTRS employer rate: 19.10%
- Compliance with the FON and 50% Law

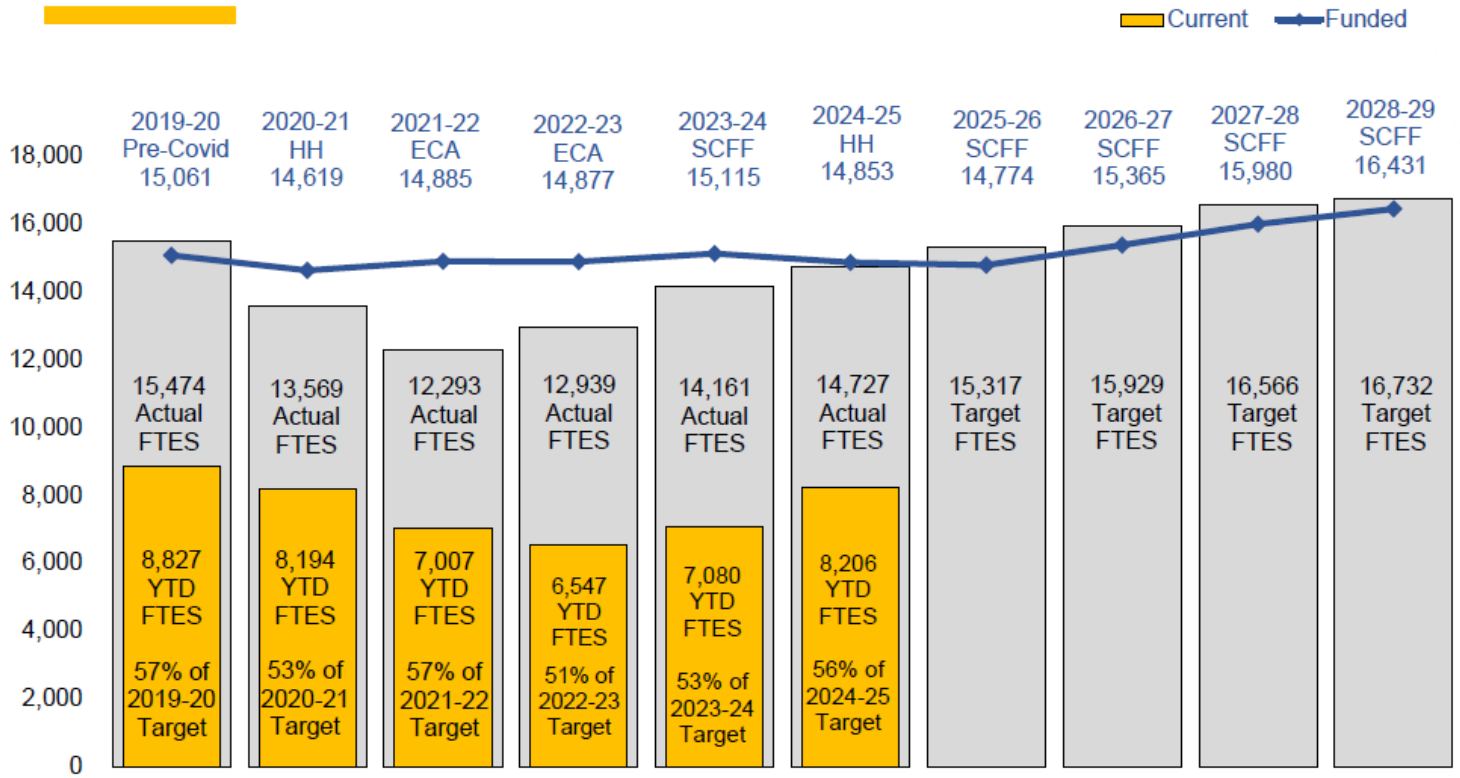


# Estimating Revenues

Monitor Enrollment & Plan for Contingencies



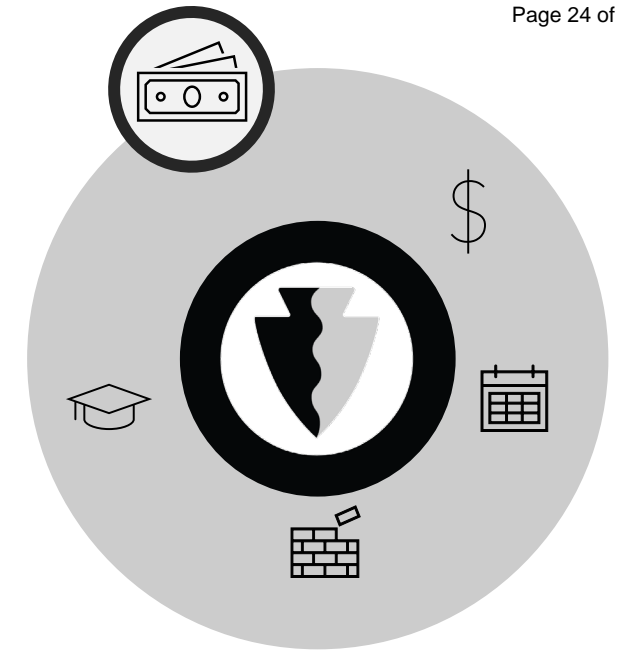
## Enrollment as of August 28, 2024



# Estimating Revenues

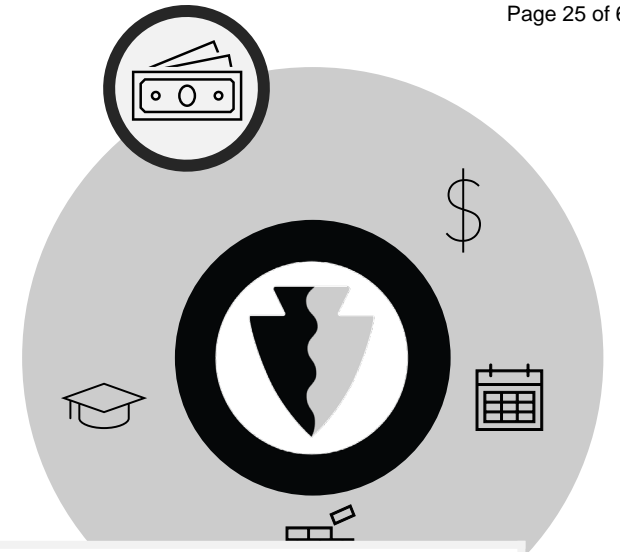
## Monitor Enrollment & Plan for Contingencies

- Make a cash flow plan if there will be deferrals, including interfund borrowing
- Develop alternate revenue streams and ways in which to relieve the Unrestricted General Fund, such as with the PARS Investment Trust account
- Anticipate State action and take steps to mitigate possible adverse effects.





# Estimating Revenues



## Monitor Enrollment & Plan for Contingencies

Anticipating 2024-25 State action to address budget gaps, SBCCCD implemented prioritized measures impacting the Unrestricted General Fund. Latter measures will not be implemented if SBCCCD is able to meet its reserve requirement and maintain a balanced budget.

<p><b>1. Meet or Exceed FTES Goals</b></p> <p>Having already attained this year's FTES goal, we are confident in our ability to achieve the following enrollment goals over the next four years: FY24/25 4%, FY25/26 4%, FY26/27 4%, FY27/28 4%, FY28/29 1%</p>	<p><b>2. No Increase in Object Codes 4000's – 6000's</b></p> <p>Due to the 1.07% COLA, prioritizing wages, step and column increases, and increased costs in employee benefits. Any increases in expenses due to inflation will be covered from other areas of the budget.</p>	<p><b>3. Maintain Competitive Employee Health Benefits</b></p> <p><b>SBCCCD will continue to offer one cost-free benefit plan to eligible employees to maintain competitive health benefits.</b></p>
<p><b>4. Soft Hiring Freeze</b></p> <p>As part of the early retirement incentive plan, all vacancies will require Chancellor's Cabinet approval. Recruitment will be limited to essential positions only.</p>	<p><b>5. As Appropriate, Eliminate Low-Enrolled Classes</b></p> <p>We will evaluate low-enrolled classes and optimize class offerings as part of our enrollment management strategies. Classes needed to meet graduation requirements will continue to be offered.</p>	<p><b>6. Reduction of Reassign Time</b></p> <p>Reassign time will be evaluated and modified to ensure it is focused on student success and/or student enrollment.</p>
<p><b>7. Use of Commercial Property Income</b></p> <p>Commercial property income will be used as needed to balance the budget or meet the two-month reserve requirement.</p>	<p><b>8. Use of OPEB Trust Funds</b></p> <p>Up to \$2 million from the Other Post Employment Benefits, or OPEB, trust will be utilized as necessary to balance the budget or meet the two-month reserve requirement.</p>	<p><b>9. Reduction of Reserve Requirement</b></p> <p>If necessary, SBCCCD staff will propose Board approval of the usage of reserves to balance the budget.</p>

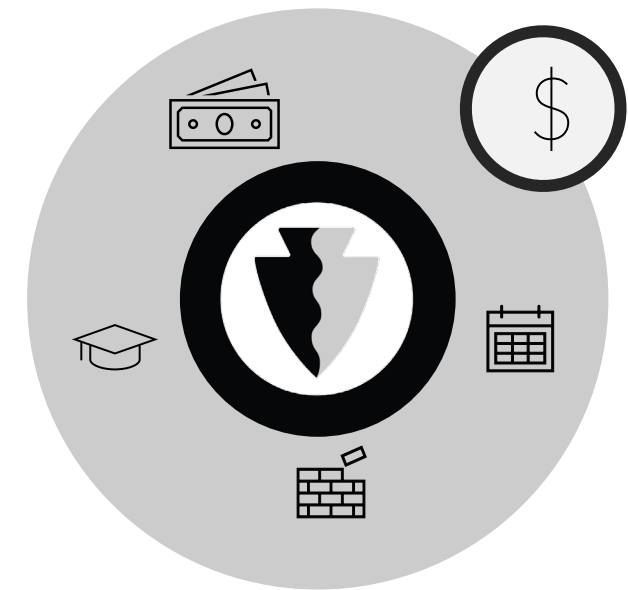
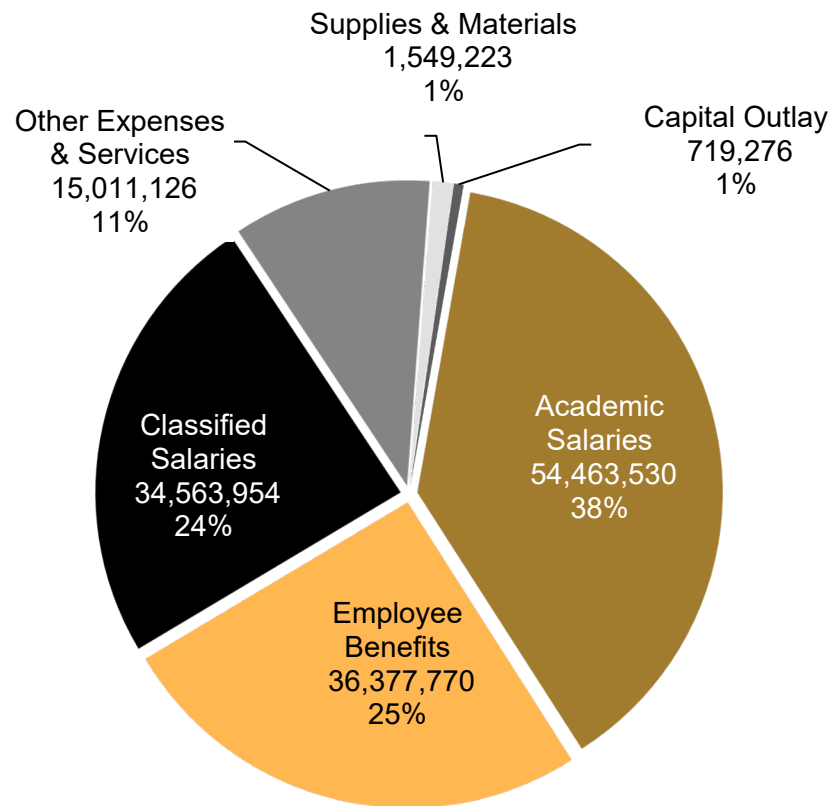
# Identifying Expenses



- Zero-Based
- Salary Benefits & Open Positions
- DSO Budgets Developed**
- Campus Budgets Development
- Collaboration to Balance

# Identifying Expenses

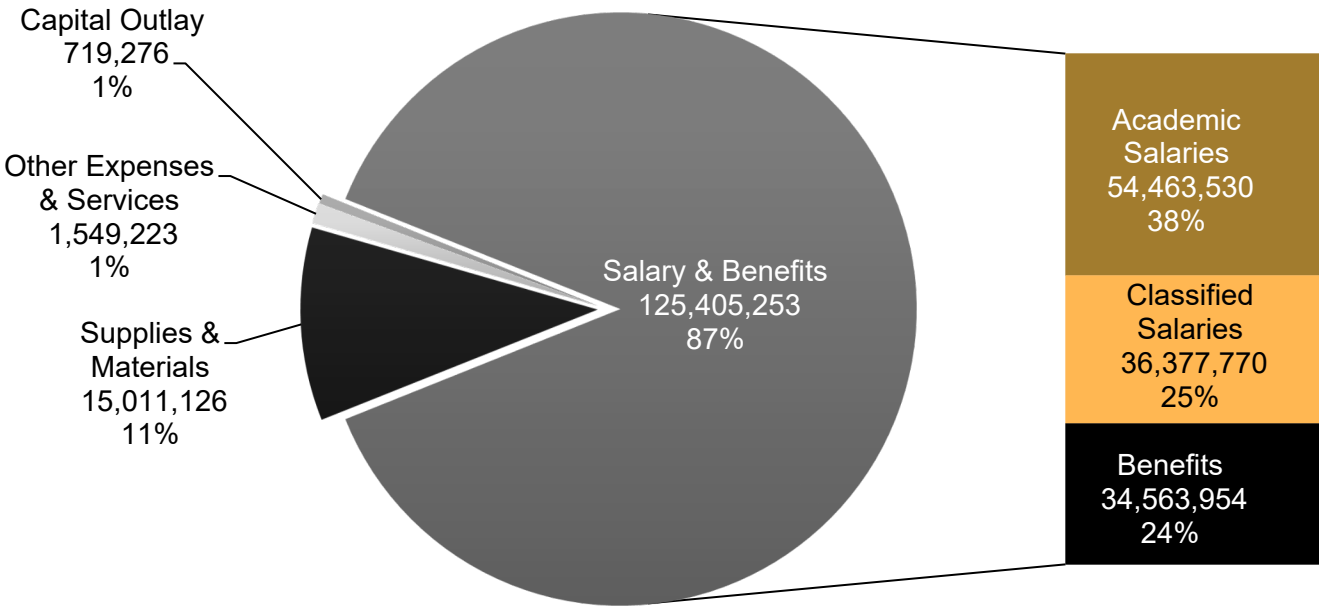
## Zero-Based



- Budget year dollars are zeroed out and need to be manually entered for all expenditures in the 4000, 5000, 6000 and 7000 object codes.
- All budget increases require the entry of a justification in the “notes” section. Any increases related to Program Review are supported by program review documents, which can be uploaded to Questica.

# Identifying Expenses

## Salary Benefits & Open Positions



- Object Codes 1000, 2000, and 3000 are pre-filled based on department positions.
- Open positions are reviewed to ensure start dates are accurate.

# Identifying Expenses

## DSO Development Budget

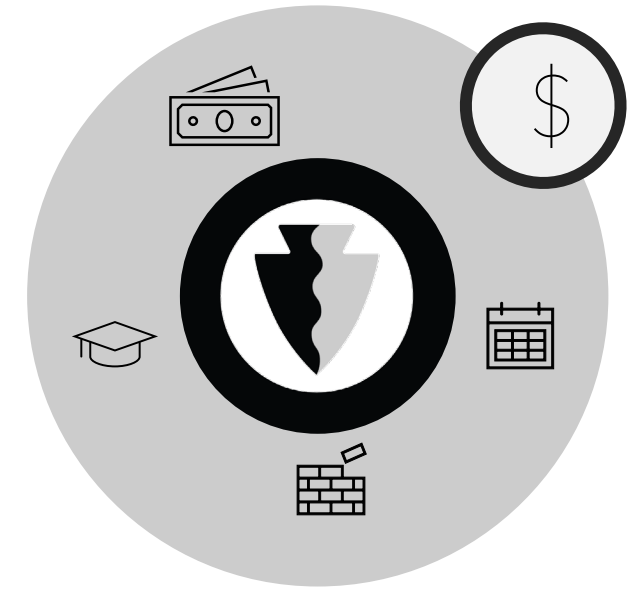
Developed December-January, DSO Unrestricted General Fund budgets are reviewed at the District Budget Advisory Committee meeting in February with feedback given to Chancellor Council.



# Identifying Expenses

## Campus Budget Development

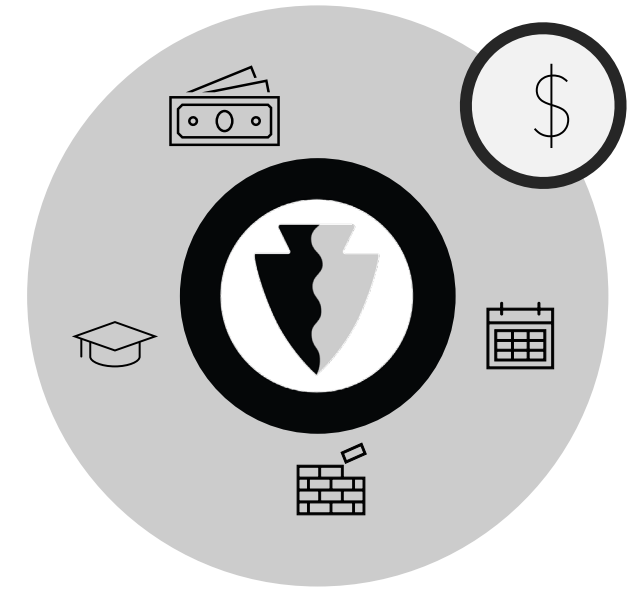
Campus Vice Presidents of Administrative Services are invited to begin their budgeting process. The target date for completion of data entry is typically March 15.



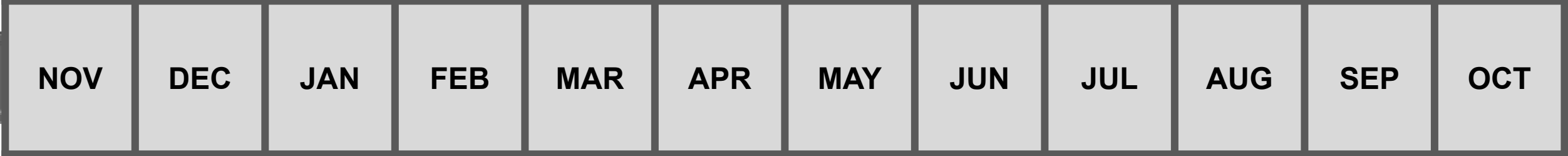
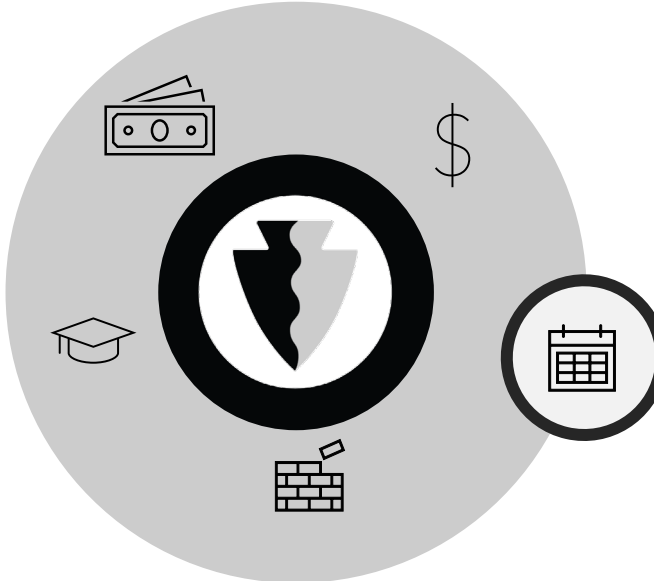
# Identifying Expenses

## Collaboration to Balance

- DSO Fiscal Services team members collaborate with Colleges to combine the data and create the SBCCD Unrestricted General Fund budget
- Both DSO and college staff work to develop the budget for SBCCD's remaining 20 funds

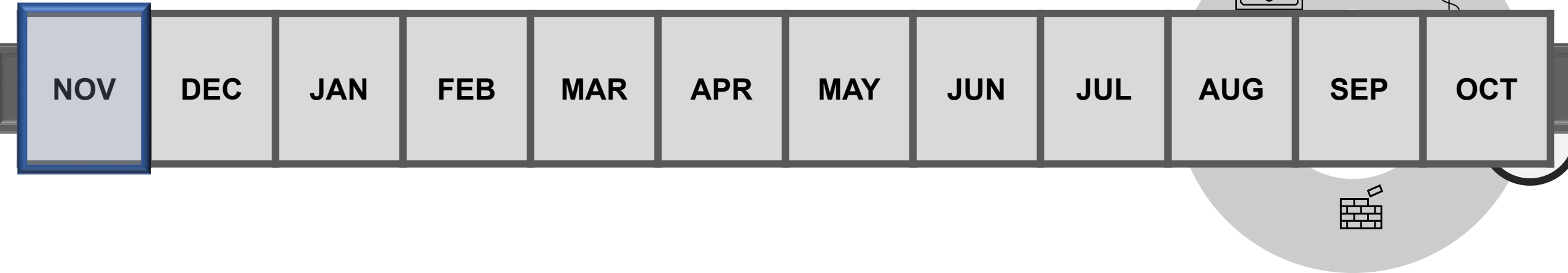


# The Budget Cycle



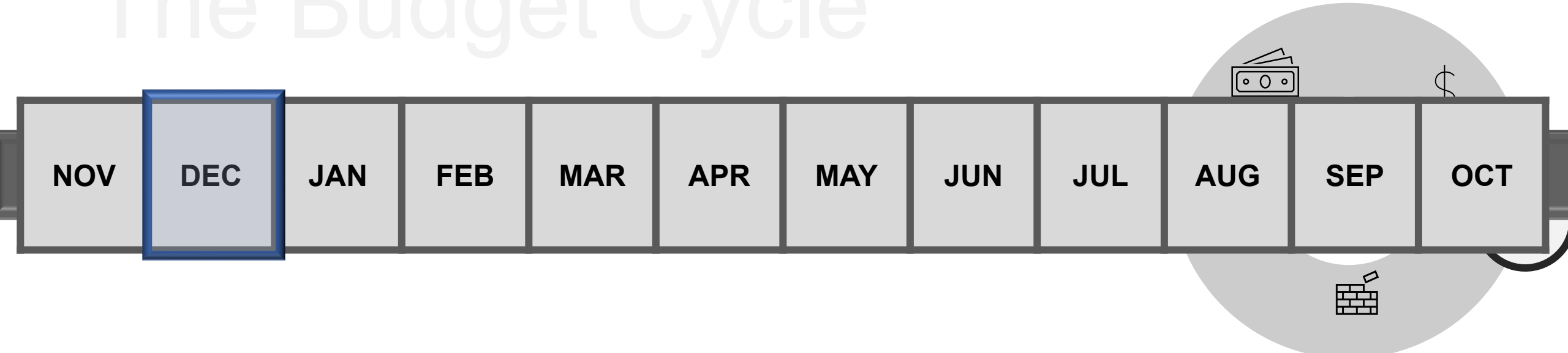


# The Budget Cycle



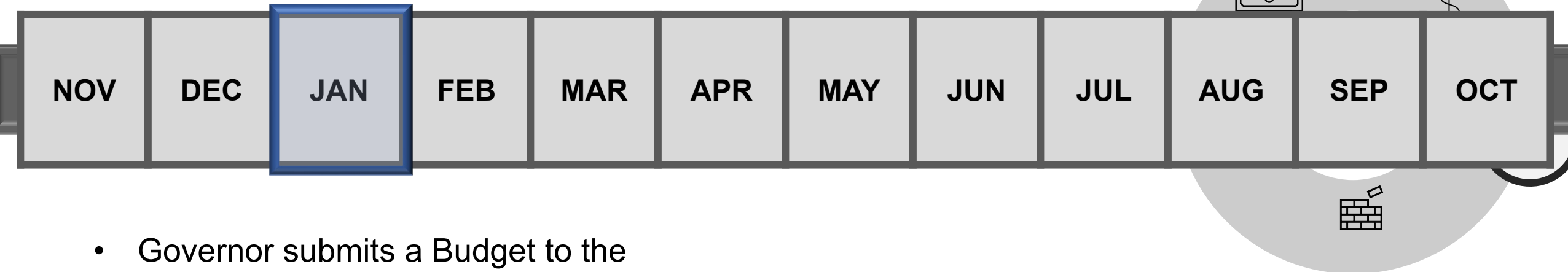
- DBAC reviews draft Budget Directives
- Board Finance Committee reviews draft Budget Calendar
- DSO Budget Managers start development on Unrestricted General Fund Budget

# The Budget Cycle



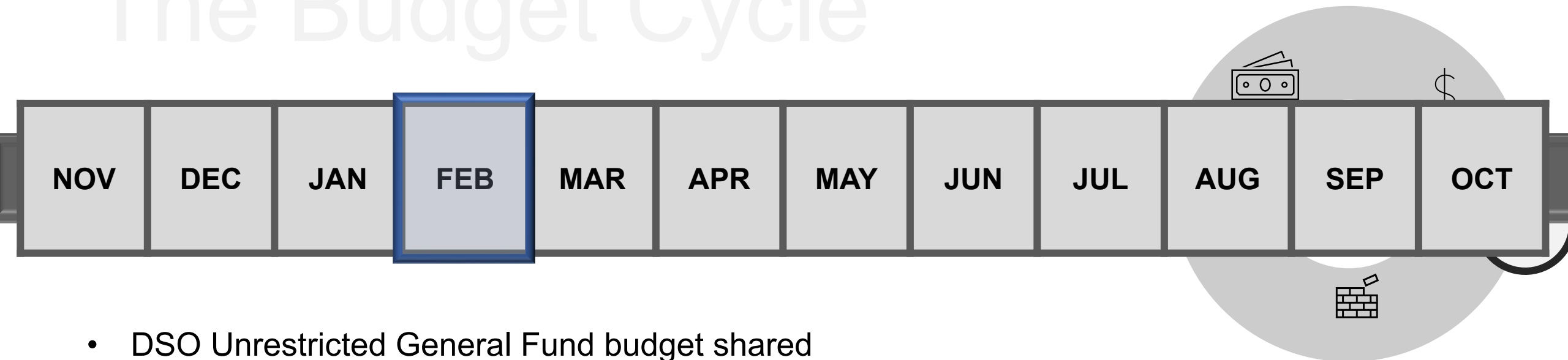
- Board of Trustees approves Budget Calendar prior to February 1
- Board Finance Committee reviews draft Budget Directives

# The Budget Cycle



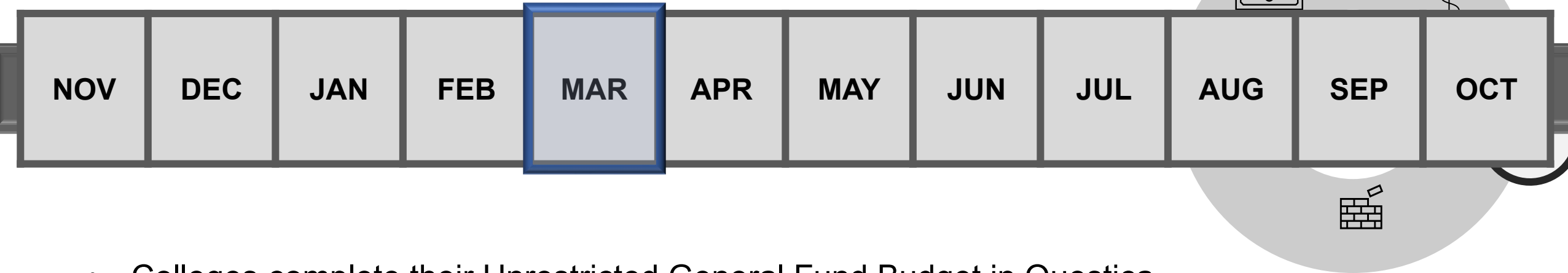
- Governor submits a Budget to the Legislature by January 10
- ACBO State Budget Workshop
- CCCCO/ACBO/ACCCA/CCLC Joint Analysis released
- SBCCD Board of Trustees approves Legislative & Budget Advocacy Priorities
- Budget Directives are submitted to the SBCCD Board for first read
- “P1” CCFS-320 for July 1 - December 31 and is due in the Chancellor’s Office by January 15 to project FTES data resulting in projected totals for the full fiscal year
- DSO completes its Unrestricted General Fund Budget

# The Budget Cycle



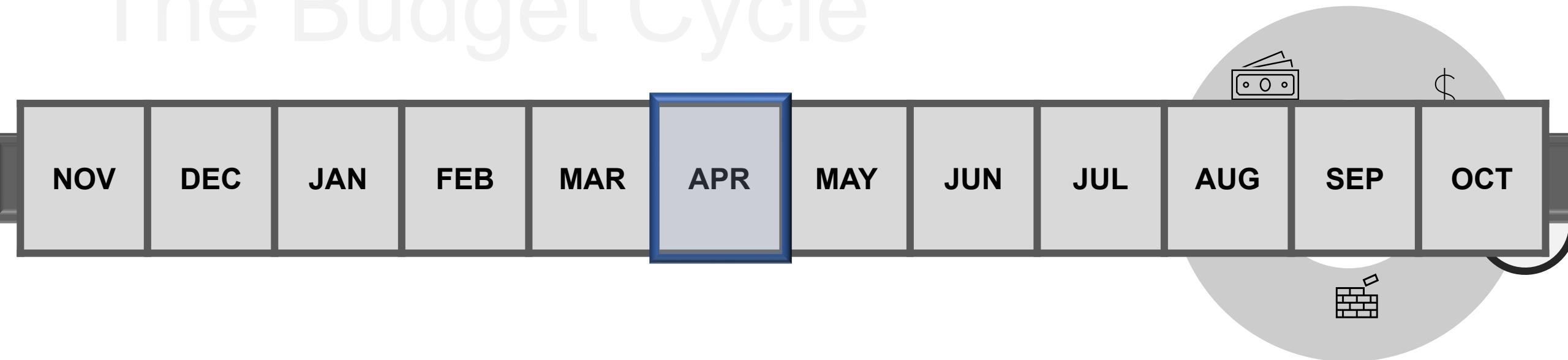
- DSO Unrestricted General Fund budget shared with DBAC
- College Vice Presidents of Administrative Services facilitate development of Unrestricted General Fund College Budgets in Questica
- College budget committees review resources, Budget assumptions, and FTES projections
- SBCCD Board of Trustees approves Budget Directives prior to March 1
- SBCCD Chancellor's Cabinet determines projected funds, shared costs, and tentative distribution

# The Budget Cycle



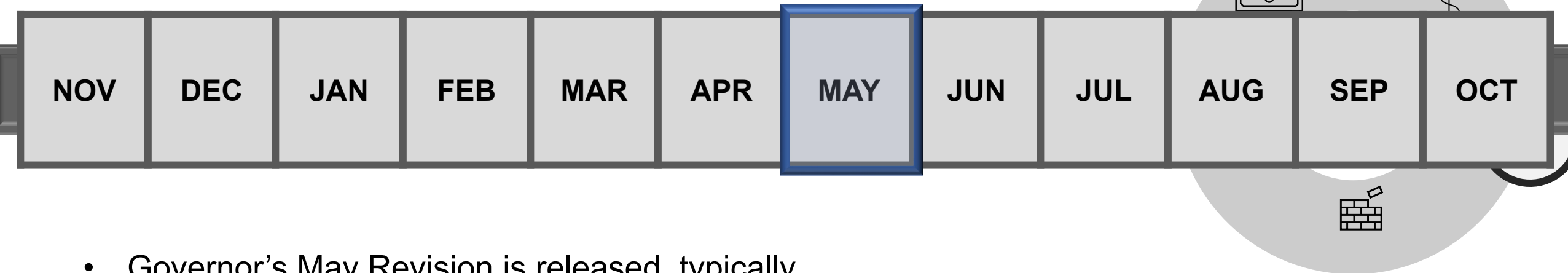
- Colleges complete their Unrestricted General Fund Budget in Questica
- College budget committees review draft budget

# The Budget Cycle



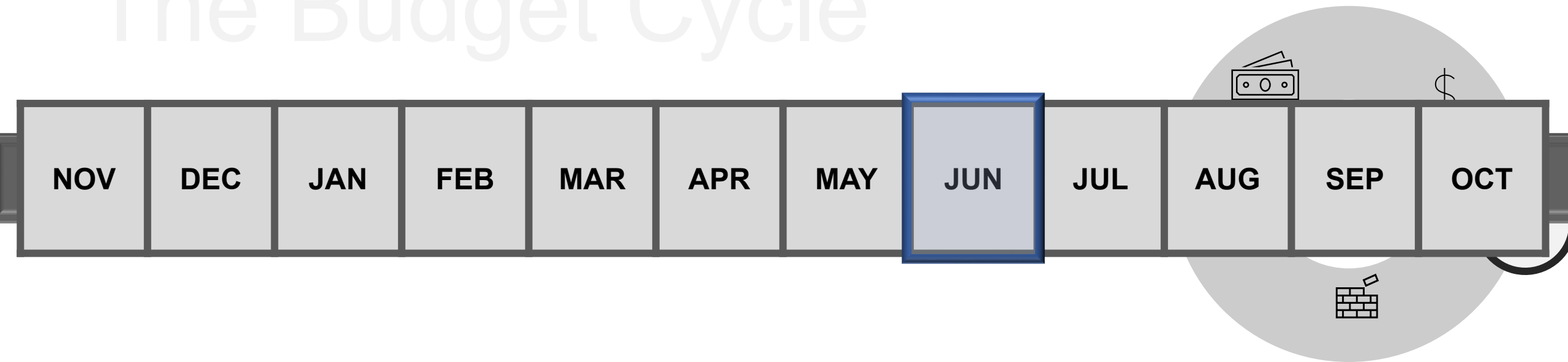
- DSO Fiscal Services team members combine DSO and College data to create the SBCCCD Unrestricted General Fund Budget
- Both DSO and College staff work to develop a Budget for SBCCCD's remaining 20 funds
- Tentative Budget is reviewed at DBAC
- "P2" CCFS-320 for July 1 through April 15 is due in the Chancellor's Office by April 20 to project FTES data resulting in projected totals for the full fiscal year

# The Budget Cycle



- Governor's May Revision is released, typically including significant changes for the CCC
- CCCCCO/ACBO/ACCCA/CCLC Joint Analysis on the May Revision is released
- ACBO Spring Conference
- Tentative Budget reviewed at DBAC and College budget committees
- SBCCD Board of Trustees strategy session to review preliminary Tentative Budget for all funds

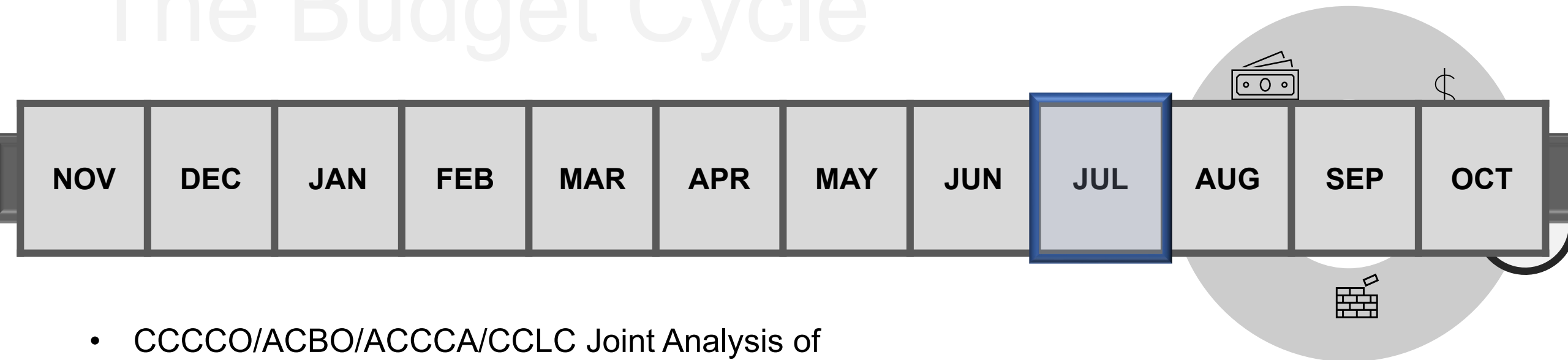
# The Budget Cycle



- SBCCCD Board of Trustees adopts Tentative Budget prior to July 1
- Governor signs Budget Act
- Colleges and DSO make any proposed adjustments to their budgets to be considered at Final Budget

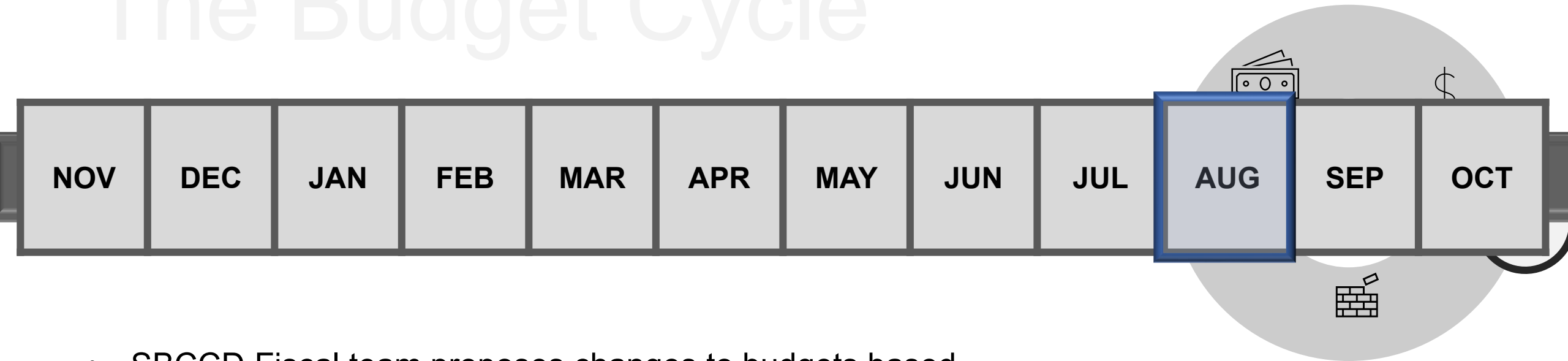


# The Budget Cycle



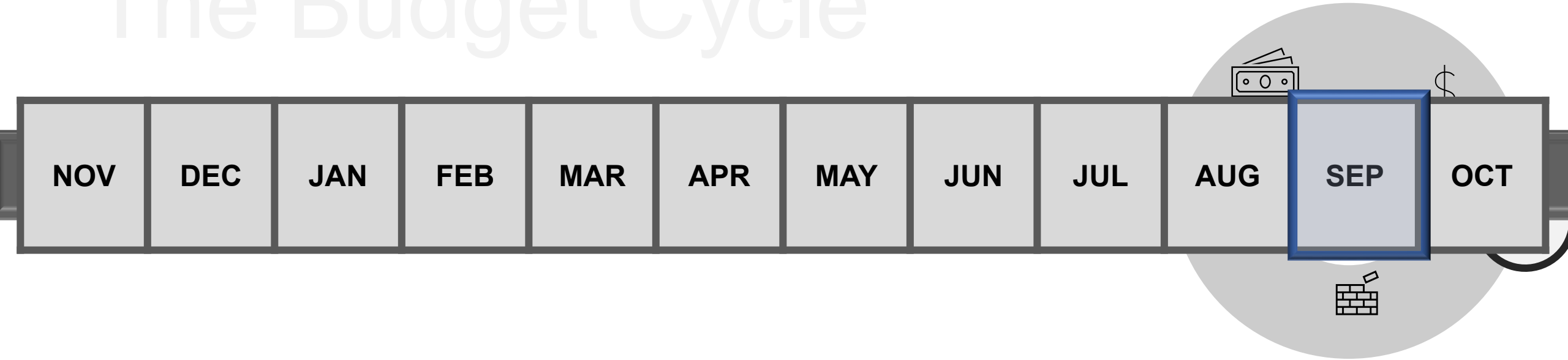
- CCCCO/ACBO/ACCCA/CCLC Joint Analysis of Enacted Budget released
- State Chancellor's Office sends Advance Apportionment revenue estimates for the budget year
- Colleges and DSO finalize any adjustments
- "Annual" CCFS-320 report encompassing actual FTES data for July 1 through June 30 is due in the Chancellor's by July 15.

# The Budget Cycle



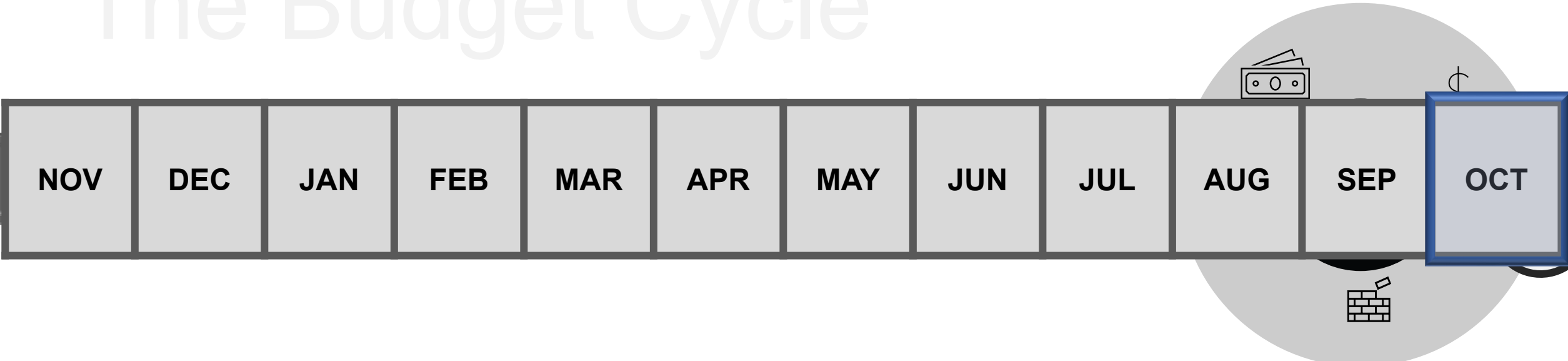
- SBCCCD Fiscal team proposes changes to budgets based on internal discussion, collegial recommendations, and/or changes in State financial picture
- Final Budget is shared with DBAC and Chancellor's Cabinet
- SBCCCD Board of Trustees strategy session to review Final Budget

# The Budget Cycle



- SBCCD Board of Trustees conducts a public hearing and approves Final Budget prior to September 15
- College budget committees review changes from Tentative to Final Budget

# The Budget Cycle



- DBAC reviews draft Budget Calendar
- ACBO Fall Conference

# Questions | Comments





Thank you.



RESEARCH, PLANNING AND  
INSTITUTIONAL EFFECTIVENESS  
550 E. Hospitality Lane, 2nd Floor  
San Bernardino, CA 92408  
www.sbccd.edu

## District Budget Advisory Committee Self-Evaluation, 2023 -2024

### Q1 - How many years have you served on this committee?

Item #	Answer Choice	Percent	Count
1	Less than a year	23.53%	4
2	1-2	35.29%	6
3	3-4	23.53%	4
4	5 or more years	17.65%	3
	Total	100%	17

**Q2 - Please indicate your level of agreement with the following questions regarding the District Budget Advisory Committee: Scale goes from strongly disagree to strongly agree.**

Item #	Question	Minimum	Maximum	Mean*	Total Count
2a	The focus of the committee is clearly defined.	1	5	3.80	15
2b	The committee understands its relationship to the [District/College] mission.	1	5	4.07	15
2c	The committee achieves its stated priorities each year.	1	5	4.00	15
2d	The committee stays abreast of the work being done by the subcommittees it oversees.	1	5	4.15	15
2e	The committee reviews progress on its goals.	1	5	3.93	15
2f	The workload for committee members outside of the meeting time is manageable.	1	5	4.07	15
2g	I understand the interconnectedness of the committee to other institutional committees.	1	5	3.67	15
2h	The committee coordinates with other committees on mutual projects, where applicable.	1	5	3.54	15
2i	The committee utilizes data in its decision making.	1	5	4.21	15
2j	The committee conducts regular evaluation of the committee's effectiveness.	1	5	4.21	15
2k	The committee has a track record of supporting innovation.	1	5	3.57	15
2l	Updated membership list	1	5	4.20	15
2m	Agenda and minutes are readily available online.	1	5	4.40	15
2n	The website is updated/current.	1	5	4.17	15

Note: Scale ranges from 1=" Strongly disagree" to 5=" Strongly agree". \*All "Don't know/NA" responses were excluded.



Question	Strongly disagree (1)	Disagree (2)	Neither agree nor disagree (3)	Agree (4)	Strongly agree (5)	Don't Know/NA	Total
2a. The focus of the committee is clearly defined.	6.67% 1	13.33% 2	20.00% 3	13.33% 2	46.67% 7	0.00% 0	15
2b. The committee understands its relationship to the [District/College] mission.	6.67% 1	6.67% 1	13.33% 2	20.00% 3	53.33% 8	0.00% 0	15
2c. The committee achieves its stated priorities each year.	6.67% 1	6.67% 1	20.00% 3	6.67% 1	53.33% 8	6.67% 1	15
2d. The committee stays abreast of the work being done by the subcommittees it oversees.	6.67% 1	0.00% 0	13.33% 2	20.00% 3	46.67% 7	13.33% 2	15
2e. The committee reviews progress on its goals.	6.67% 1	13.33% 2	13.33% 2	6.67% 1	53.33% 8	6.67% 1	15
2f. The workload for committee members outside of the meeting time is manageable.	6.67% 1	6.67% 1	6.67% 1	33.33% 5	46.67% 7	0.00% 0	15
2g. I understand the interconnectedness of the committee to other institutional committees.	6.67% 1	13.33% 2	26.67% 4	13.33% 2	40.00% 6	0.00% 0	15
2h. The committee coordinates with other committees on mutual projects, where applicable.	6.67% 1	13.33% 2	26.67% 4	6.67% 1	33.33% 5	13.33% 2	15
2i. The committee utilizes data in its decision making.	6.67% 1	0.00% 0	13.33% 2	20.00% 3	53.33% 8	6.67% 1	15
2j. The committee conducts regular evaluation of the committee's effectiveness.	6.67% 1	0.00% 0	6.67% 1	33.33% 5	46.67% 7	6.67% 1	15
2k. The committee has a track record of supporting innovation.	13.33% 2	6.67% 1	26.67% 4	6.67% 1	40.00% 6	6.67% 1	15
2l. Updated membership list	6.67% 1	0.00% 0	13.33% 2	26.67% 4	53.33% 8	0.00% 0	15
2m. Agenda and minutes are readily available online.	6.67% 1	0.00% 0	13.33% 2	6.67% 1	73.33% 11	0.00% 0	15
2n. The website is updated/current.	6.67% 1	0.00% 0	20.00% 3	0.00% 0	53.33% 8	20.00% 3	15

Note: Scale ranges from 1=" Strongly disagree" to 5=" Strongly agree".

**Q3 - Please describe how the District Budget Advisory Committee evaluates progress towards its priorities.**

This committee basically just rubber stamps the budget put together by others. I am not aware of any priorities or goals that this committee works to accomplish.

This survey? otherwise not sure.

Through sharing data

By the degree to which goals are completed.

The group matches the budget with the priorities of the district.

By agendizing these items and circling back to them in future meetings.

Not sure

Honestly, I'm not entirely sure what this committee's priorities are. It feels like we just get a bunch of constituent groups together to hear state updates, but there isn't any real opportunity to advise or recommend a direction.

**Q4 - Please use the space below to provide feedback on ways to improve the process by which the District Budget Advisory Committee evaluates the degree to which its plans have been launched and areas of focus completed.**

District-wide, staff and faculty should have more opportunities to provide input and ask questions regarding the creation of the budget and decisions made. This committee should be the place for those voices, but it really isn't used that way.

Meet more regularly (even when light agenda), facilitate more member engagement. Less presentation based, more feedback based.

None.

N/A

not sure

I am not aware of any plans or areas of focus for this committee apart from disseminating dire state budget news.

**Q5 - Please indicate your level of agreement with the following questions regarding the District Budget Advisory Committee: Scale goes from strongly disagree to strongly agree.**

Item #	Question	Minimum	Maximum	Mean*	Total Count
5a	A week's advance notice on the agenda is enough time for me to prepare for the meeting.	1	5	3.92	12
5b	I receive adequate notice about meeting dates.	1	5	4.25	12
5c	I receive adequate notice of meeting agendas.	1	5	4.00	12
5d	Meeting materials are provided in advance of the meetings.	1	5	4.00	12
5e	I know where to find/review meeting materials.	1	5	4.08	12
5f	Draft meeting minutes are regularly posted following each meeting	1	5	3.92	12
5g	I have appropriate context and backup information to fully participate.	1	5	4.17	12
5h	I come prepared to effectively discuss the agenda items.	1	5	3.82	11
5i	Most committee members come prepared to effectively discuss the agenda items.	1	5	3.64	12
5j	There is sufficient and consistent attendance by committee members to facilitate effective discussions.	1	5	4.08	12
5k	The committee is effective in its work to meet stated goals.	1	5	4.00	12
5l	The committee is willing to review its effectiveness, making changes as needed.	1	5	4.00	12

Note: Scale ranges from 1=" Strongly disagree" to 5=" Strongly agree". \*All "Don't know/NA" responses were excluded.

Question	Strongly disagree (1)	Disagree (2)	Neither agree nor disagree (3)	Agree (4)	Strongly agree (5)	Don't Know/NA	Total
5a. The focus of the committee is clearly defined.	8.33% 1	8.33% 1	8.33% 1	33.33% 4	41.67% 5	0.00% 0	12
5b. The committee understands its relationship to the [District/College] mission.	8.33% 1	0.00% 0	8.33% 1	25.00% 3	58.33% 7	0.00% 0	12
5c. The committee achieves its stated priorities each year.	8.33% 1	8.33% 1	8.33% 1	25.00% 3	50.00% 6	0.00% 0	12
5d. The committee stays abreast of the work being done by the subcommittees it oversees.	8.33% 1	8.33% 1	8.33% 1	25.00% 3	50.00% 6	0.00% 0	12
5e. The committee reviews progress on its goals.	8.33% 1	0.00% 0	16.67% 2	25.00% 3	50.00% 6	0.00% 0	12
5f. The workload for committee members outside of the meeting time is manageable.	8.33% 1	8.33% 1	16.67% 2	16.67% 2	50.00% 6	0.00% 0	12
5g. I understand the interconnectedness of the committee to other institutional committees.	8.33% 1	0.00% 0	8.33% 1	33.33% 4	50.00% 6	0.00% 0	12
5h. The committee coordinates with other committees on mutual projects, where applicable.	18.18% 2	0.00% 0	9.09% 1	27.27% 3	45.45% 5	0.00% 0	11
5i. The committee utilizes data in its decision making.	16.67% 2	0.00% 0	16.67% 2	25.00% 3	33.33% 4	8.33% 1	12
5j. The committee conducts regular evaluation of the committee's effectiveness.	8.33% 1	0.00% 0	16.67% 2	25.00% 3	50.00% 6	0.00% 0	12
5k. The committee has a track record of supporting innovation.	8.33% 1	0.00% 0	16.67% 2	25.00% 3	41.67% 5	8.33% 1	12
5l. Updated membership list	8.33% 1	0.00% 0	16.67% 2	8.33% 1	41.67% 5	25.00% 3	12

Note: Scale ranges from 1=" Strongly disagree" to 5=" Strongly agree".

**Q6. The frequency of meetings to accomplish the committee work is:**

Item #	Answer Choice	Percent	Count
1	Too few	8.33%	1
2	Just right	75.00%	9
3	Too many	16.67%	2
4	Other	0.00%	0
	Total	100%	12

Other (please specify):

---

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**Q7 - The duration of each meeting to accomplish the committee work is:**

Item #	Answer Choice	Percent	Count
1	Too few	8.33%	1
2	Just right	83.33%	10
3	Too many	8.33%	1
4	Other	0.00%	0
	Total	100%	12

Other (please specify):

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**Q8 - Please indicate how you communicate the work of the committee. (Mark all that apply)**

Item #	Answer Choice	Percent	Count
1	Report out (written or oral) at Department meetings.	43.75%	7
2	Report out (written or oral) at [District/College] meetings	25.00%	4
3	Report out (written or oral) at Academic or Classified Senate meeting	18.75%	3
4	Other (please specify)	12.50%	2
	Total	100%	16

Other (please specify):

I don't



**Q9 - Please evaluate how effective you believe you are at communicating the work of the District Budget Advisory Committee:**

Item #	Question	Minimum	Maximum	Mean	Total Count
1	Please evaluate how effective you believe you are at communicating the work of the <u>District Budget Advisory Committee</u> .	1	4	2.67	12

Item #	Answer Choice	Percent	Count
1	Not effective	8.33%	1
2	Somewhat effective	33.33%	4
3	Effective	41.67%	5
4	Very effective	16.67%	2
5	Don't know	0.00%	0
	Total	100%	12

**Ranking Scale**

Not effective

1

Somewhat effective

2

Effective

3

Very effective

4

**Q10 - Please indicate how you gather feedback for the District Budget Advisory Committee: (Mark all that apply)**

<b>Item #</b>	<b>Answer Choice</b>	<b>Percent</b>	<b>Count</b>
<b>1</b>	Standing agenda item at meetings	27.27%	6
<b>2</b>	Informal conversations	40.91%	9
<b>3</b>	Email	27.27%	6
<b>4</b>	Other (please specify)	4.55%	1
	Total	100%	22

Other (please specify)

I don't.

**Q11 - Please indicate any assistance you need to be more effective in communicating the District Budget Advisory Committee's discussions and work to your constituencies.**

---

none

None

I don't always understand what is being discussed, but the Chair is very good about details informing newer members of new information.

training on budget development. I think we should be spending much more time on the ABCs of budget.

---

**Q12 - Please indicate the type/content of Professional Development or Training that would help you to be a more effective member of the District Budget Advisory Committee. Mark all that apply.**

Item #	Answer Choice	Percent	Count
1	Meeting Facilitation (e.g., Roberts Rules)	14.29%	2
2	Govenda	21.43%	3
3	Institutional Effectiveness	14.29%	2
4	Data interpretation	21.43%	3
5	Cultural Diversity	14.29%	2
6	Other (please specify)	14.29%	2
	Total	100%	14

Other (please specify)

budget development

**Q13 - Please indicate the reason(s) you participate on the District Budget Advisory Committee. (Mark all that apply)**

Item #	Answer Choice	Percent	Count
1	Asked to serve	27.78%	5
2	Filling a rotating membership role on the committee	16.67%	3
3	Interested in the topic/focus of the committee	33.33%	6
4	Offering technical expertise to the topic/focus of the committee	5.56%	1
5	Interested in learning more about the committee topic/focus	5.56%	1
6	Seeking to make connections to other departments/areas	11.11%	2
7	Other (please specify)	0.00%	0
	Total	100%	18

Other (please specify)

**Q14 - Please use the space below to provide comments on aspects of the District Budget Advisory Committee that you think are working well.**

Collaboration

Does a good job of disseminating information

Good participation, good info shared by Fiscal Services

Informative

The organized meeting minutes and agenda.

**Q15 - Please use the space below to provide suggestions or ideas on how the structure of the meetings and/or operations of the District Budget Advisory Committee could be expanded on or changed to help the committee to be more effective.**

More engagement and participation from members. (Voting towards a consensus platforms on key areas and issues)

Develop some standards/guidelines for budget development that can be implemented district-wide.

None

n/a

Keep repeating some basic knowledge such as the "Governor's May revise" and what that means. I know, but refreshers are always helpful to remind me.

As the committee is currently constituted, I think the meetings are working fine. But it feels like we just listen to very general reports on the state budget. There is very little opportunity to participate in the crafting the budget and therefore it feels like this meeting should be less frequent than once per month.

## **SAN BERNARDINO COMMUNITY COLLEGE DISTRICT**

**TO:** Board of Trustees

**FROM:** Dr. Diana Z. Rodriguez, Chancellor

**REVIEWED BY:** Jose F. Torres, Executive Vice Chancellor

**PREPARED BY:** Steven J. Sutorus, Executive Director, Business & Fiscal Services

**DATE:** December 13, 2024

**SUBJECT:** Consideration of Approval to Adopt 2025-26 Budget Calendar

### **RECOMMENDATION**

It is recommended that the Board of Trustees adopt the attached Budget Calendar.

### **OVERVIEW**

District Administrative Procedure 6200 requires that the Board adopt a budget calendar prior to February 1 each year.

### **ANALYSIS**

The attached Fiscal Year 2025-26 calendar identifies activities and sets dates for each step in the budget development process. The purpose of the document is to provide the timelines necessary to develop the District's annual budget and long-range forecast financial forecast.

The budget cycle and calendar were reviewed at the District Budget Advisory Committee meeting in October and by the Board Finance Committee in November with no concerns reported.

### **SBCCD GOALS**

4. Ensure Fiscal Accountability/Sustainability

### **FINANCIAL IMPLICATIONS**

This is an information item and does not have any direct financial implications.





## Fiscal Year 2025-26 Budget Calendar

Submitted for Board Approval December 13, 2024

[v.10.1.2024.p.1|3]

Date	Task	Responsibility
November to December 2024	Draft budget calendar and draft budget directives to District Budget Advisory Committee and Board Finance Committee for review.	Fiscal Services District Budget Advisory Committee Board Finance Committee
December 2024	Budget calendar to Board of Trustees for adoption. <i>(AP 6200 Prior to February 1, the Board will adopt a budget calendar that identifies activities and sets dates for each step in the budget development process.)</i>	Fiscal Services Board of Trustees
December 2024 to January 2025	Budget directives submitted to the full Board for first read. <i>(AP 6200: Budget planning supports institutional goals and is linked to strategic plans and other institutional planning efforts. The Board of Trustees will update its budget directives annually prior to March 1.)</i>	Fiscal Services Board of Trustees
December 2024 to January 2025	DSO <sup>1</sup> Budget Managers develop unrestricted general fund budgets, allowing for determination of shared costs.	Fiscal Services DSO Responsibility Center Managers
February 2025	Budget directives received from the Board of Trustees (prior to March 1), after second read and final approval.	Fiscal Services Board of Trustees
February 2025	District Budget Advisory Committee reviews DSO unrestricted general fund budget with feedback provided to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellors Council and Cabinet

<sup>1</sup> DSO – District Support Operations





## Fiscal Year 2025-26 Budget Calendar

Submitted for Board Approval December 13, 2024

[v.10.1.2024.p.2|3]

Date	Task	Responsibility
February 2025	Projected funds and shared costs for fiscal year, and tentative distribution to campuses determined at Chancellor's Cabinet. <i>(AP 6200: Prior to March 1 information will be provided to Budget Managers that will include the status of current expenditures, state and county estimates of revenues, site "base budget" allocations, and targets for increases or decreases.)</i>	Fiscal Services Chancellor's Cabinet
March 2025	Campus unrestricted general fund development budgets due in Qwestica. <sup>2</sup>	College VPs of Administrative Services Budget Managers
April 2025	All remaining fund budgets due in Qwestica.	College VPs of Administrative Services Budget Managers
April to May 2025	District Budget Advisory Committee reviews Tentative Budget and provides feedback to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
May 2025	Board is updated on status of budget process and receives Tentative Budget presentation (no formal action required). <i>(AP 6200: Preliminary Budget – a. No later than May of each year ...Fiscal Services will present the preliminary budget to the Board. No formal action is required.)</i>	Fiscal Services Board of Trustees
June 2025	Board of Trustees reviews/adopts Tentative Budget.	Fiscal Services Board of Trustees

<sup>2</sup> Qwestica – SBCCD budget software.



## Fiscal Year 2025-26 Budget Calendar

Submitted for Board Approval December 13, 2024

[v.10.1.2024.p.3|3]

Date	Task	Responsibility
August 2025	Draft of Final Budget discussed at District Budget Advisory Committee meeting with feedback to Chancellor's Council and Cabinet. <i>(AP 6200: Final Budget – Prior to the state-prescribed date, the Board will adopt a final budget for SBCCD that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year.)</i>	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
August 2025	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, collegial recommendations, and changes in State financial picture.	Fiscal Services Chancellor's Council and Cabinet
August 2025	Board strategy session to review Final Budget.	Fiscal Services Board of Trustees
September 2025	Public Hearing and adoption of Final Budget by Board of Trustees. <i>(Budget and Accounting Manual: Public Hearing and Final Budget Adoption must be completed on or before September 15.)</i>	Fiscal Services Board of Trustees