



District Budget Committee (DBC)

The DBC's objective is to share budget information with its member constituencies and provide a forum for discussion and input. Explanations of Board actions, decisions, or recommendations under consideration can be discussed. The DBC is neither a decision-making body nor is it intended to undermine or replace the budget allocation methods of the colleges. Responsibilities include review of and recommendations to districtwide processes related to budget development which may have a major impact on site operations or allocations.

Meeting Agenda – 2/20/2020, 2 pm
550 E. Hospitality Lane, Suite 200, San Bernardino CA
Boardroom Extension

A. Welcome & Introductions

B. Approval of Minutes of 11/21/2019 (p.2)

C. Current Business

1. Draft Resource Allocation Model with SCFF (Larry Strong) (p.4)
2. DSO Budget (Larry Strong) (p.13)
3. Draft Recommendation 2020-02 - Identification of Unrealized Gains for Distribution (p. 15)

D. Updates (as necessary)

None

E. Future Business

1. Discussion of Resource Allocation After 2020-21
2. Inland Futures Foundation
3. EDCT
4. Commercial Property Profit & Loss
5. Media Academy Split?

F. Adjournment

Next Meeting Scheduled for 3/19/2020, 2 pm, in the Boardroom Extension.



District Budget Committee (DBC)

Members Present: *Celia Huston, Larry Strong, Rosemarie Hansen, Mike Strong, Jose Torres, Scott Stark, Kevin Horan, Mark McConnell, Jeremy Sims*

Members Absent: *Diana Rodriguez, Stacey Esparza Serrano/Sofiya Herrera, Leen Alkaddumi, Richard Galope, Steve Sutorus, Meridyth McLaren, Kristina Hannon, Jeremiah Gilbert, Rania Hamdy, Laura Van Genderen, Girija Raghavan, Yendis Battle,*

Guests: *Dina Humble*

Meeting Minutes – 1/21/2020, 2:00 pm, Boardroom Extension

A. Welcome & Introductions

Jose Torres convened the meeting at 2:03 Pm. Self-introductions were not necessary.

B. Approval of Minutes of 11/21/2019

Rosemarie Hansen made a motion to approve the minutes which Kevin Horan seconded. The motion was unanimously approved.

C. Current Business

1. Prioritized Board Directives for the 2020-21 Budget

Committee members reviewed the Board agenda item in the meeting materials packet. Jose advised that the directives had gone to the January 9, 2020 Board meeting for a first read. They will be discussed at the January 30-31 Board retreat with final approval anticipated February 13, 2020. He added that the redlined changes to last year's directives were from the suggestion of one of the DBC members.

Celia Huston questioned if the directives would come back to the DBC if the Board wound up making drastic changes. Jose advised that they would not and that, as of the January 9 BFC meeting, he was unaware of any Board intention to make such changes.

Kevin asked if directive 4. *Allocate funding through the collegially-approved resource allocation model to provide for safe, energy efficient and well-maintained facilities that contribute for success.* applied to bond funds or just the general fund. It was mentioned that the directives apply to the general fund budget – both restricted and not restricted. It was felt that more clarification was needed in that the directives appear to be related to funding sources outside the general fund. Jose commented that directive 2. *Allocate funding to support the implementation of the SBCCD Promise.* is related to a subprogram of the general fund.

Committee members discussed the possible origin, purposes and parameters for directive 4 and were unable to come to a clear understanding. Kevin made a motion that the DBC request clarification for directive 4. from the Board of Trustees. Mike Strong seconded the motion and it was unanimously approved.

2. PARS Investment Accounts

Committee members referred to the PARS Investment Update graph. The new mirror accounts being proposed would serve to preserve any unrealized gains identified for distribution. Any such amount would be moved into the mirror account, and managed at a more conservative investment strategy, protecting it from market fluctuations. Current accounts are maintained at a conservative strategy estimated to gain 5-7%; the new

Kelly Goodrich, Recorder

accounts would be managed under a fixed income strategy and anticipated to gain only 1-2%.

Kevin questioned if it might be beneficial to split the Media Academy Endowment. Jose advised that this will be added to an upcoming agenda.

Scott made a motion to approve the establishment of mirror accounts as recommended. Celia seconded the motion, which was unanimously approved.

2. Resource Allocation Model

Committee members talked about the need to adopt a Resource Allocation Model and reviewed the previously adopted RAM Guidelines and Assumptions. Due to the transition to the state's new SCFF, the existing model became ineffective.

After some discussion, it was requested that Fiscal Services bring a suggested RAM to the next DBC meeting which is the same as the previous RAM but incorporates the SCFF data. It is intended that this model, which is in line with the State Chancellor's Vision for Success could be reviewed with DBC constituencies, revised if necessary, and then approved and forward to Chancellor's Cabinet via a formal recommendation.

In the meantime, the DBC will continue to work toward the development of a more philosophical model.

Kevin voiced his belief that KVCR and EDCT should pay from their revenues a portion of the assessment for District Support Services such as HR, payroll, safety, etc.

F. Adjournment

No further topics were discussed and the meeting was adjourned at 2:45 pm. The next meeting is scheduled for February 20 (not February 13 as indicated on today's agenda).



Resource Allocation Model (RAM)

Fiscal Year 2019-20

The following Resource Allocation Model is being submitted for collegial review through the District Budget Committee. The District’s existing RAM, which was based heavily on the division of FTES by campus, has been modified to reflect the state’s Student Centered Funding Formula, which is based on a combination of factors.

This model will define and direct SBCCD’s allocation of financial resources. It is to be reviewed through district collegial processes, including consideration by the various constituent groups via the District Budget Committee.

1. The Exhibit C apportionment report is the source of data for SBCCD’s state general apportionment. SBCCD’s Office of Research, Planning and Institutional Effectiveness will verify data and develop *Production by Campus* numbers to inform distribution of state income as listed below.

Basic Allocation for Multi-College Districts	Based on college size according to FTES (up to 10,000, 10,000-20,000, more than 20,000)	Lump sum passes to each college based on size
Base Allocation	Funding reflecting enrollment and based on various types of FTES	College allocation based on FTES
Supplemental Allocation	Based on number of students receiving a College Promise Grant, students receiving a Pell Grant, and AB 540 students	College allocation based on headcount
Student Success	Based on numbers of students achieving various outcomes such as associate degrees/credit certificates, transferring to four-year colleges, etc.	College allocation calculated based on <i>Production by Campus</i> data

2. Other eligible revenues received by SBCCD will be allocated to each college based on its percentage of the total *State-Based Revenue*, which is calculated as the sum of the components above.
3. Site-specific revenue such as parking fees, facilities rental, etc. shall remain with the originating college.
4. Cost for districtwide support operations will be shared by both colleges according to the total *State-Based Revenue* percentage described in item 2 above.

Sample Campus Production Model

For Discussion Purposes at 2/20/2020 DBC



College Level SCFF Data

		Estimated Data	Estimated Funding Rate	2019-20 Estimated Funding	Estimated Data	2019-20 Estimated Funding	% of Total Funding	Estimated Data	2019-20 Estimated Funding	% of Total Funding
Basic Allocation (\$)				\$ 8,782,165		\$ 4,053,306			\$ 4,728,859	
Component 1 Base Allocation		FTES			FTES			FTES		
	Traditional Credit	14,740.20	\$ 3,849	\$ 56,735,030	4,599.93	\$ 17,705,131	31.2%	10,140.27	\$ 39,029,899	68.8%
	Special Admit Credit	389.44	\$ 5,635	\$ 2,194,480	68	\$ 384,530	17.5%	321.20	\$ 1,809,951	82.5%
	Incarcerated Credit	-	\$ 5,635	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
	Non-Credit	203.58	\$ 3,456	\$ 703,572	29.25	\$ 101,088	14.4%	174.33	\$ 602,484	85.6%
	Non Credit CDCP	31.16	\$ 5,635	\$ 175,558	6.03	\$ 33,979	19.4%	25.13	\$ 141,579	80.6%
	Non-Credit Incarcerated	-	\$ 3,849	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Total	15,364		\$ 68,590,811	4,703	\$ 22,278,047	32.5%	10,661	\$ 46,312,764	67.5%	
Component 2 Supplemental Allocation		Headcount			Headcount			Headcount		
	Pell Grant Recipients	5,781	\$ 951	\$ 5,497,731	1,096	\$ 1,042,296	19.0%	4,685	\$ 4,455,435	81.0%
	AB540 Students	959	\$ 951	\$ 912,009	182	\$ 173,082	19.0%	777	\$ 738,927	81.0%
	California Promise Grant Recipients	17,440	\$ 951	\$ 16,585,440	4,718	\$ 4,486,818	27.1%	12,722	\$ 12,098,622	72.9%
Total	24,180		\$ 22,995,180	5,996	\$ 5,702,805	24.8%	18,184	\$ 17,292,375	75.2%	

Sample Campus Production Model

For Discussion Purposes at 2/20/2020 DBC



College Level SCFF Data

		Estimated Data	Estimated Funding Rate	2019-20 Estimated Funding	Estimated Data	2019-20 Estimated Funding	% of Total Funding	Estimated Data	2019-20 Estimated Funding	% of Total Funding		
Component 3	Student Success Allocation	<u>Outcomes</u>			<u>Outcomes</u>			<u>Outcomes</u>				
		All Students	Associate Degrees	1,366	\$ 1,363	\$ 1,861,902	427	\$ 582,015	31.3%	939	\$ 1,279,887	68.7%
			Associate Degrees for Transfer	611	\$ 1,817	\$ 1,110,417	245	\$ 445,257	40.1%	366	\$ 665,160	59.9%
			Credit Certificates	565	\$ 909	\$ 513,409	245	\$ 222,629	43.4%	320	\$ 290,780	56.6%
			Nine or More CTE Units	2,556	\$ 454	\$ 1,161,303	418	\$ 189,916	16.4%	2,138	\$ 971,387	83.6%
			Transfer	1,673	\$ 682	\$ 1,140,176	633	\$ 431,400	37.8%	1,040	\$ 708,777	62.2%
			Transfer Level Math and English	237	\$ 909	\$ 215,359	158	\$ 143,573	66.7%	79	\$ 71,786	33.3%
			Achieved Regional Living Wage	2,306	\$ 454	\$ 1,047,717	524	\$ 238,076	22.7%	1,782	\$ 809,641	77.3%
		Total	9,314		\$ 7,050,283	2,650	\$ 2,252,732	32.0%	6,664	\$ 4,797,330	68.0%	
		Pell Grant Recipients	Bonus	Associate Degrees	708	\$ 516	\$ 365,175	164	\$ 84,589	23.2%	544	\$ 280,586
Associate Degrees for Transfer	360			\$ 688	\$ 247,576	110	\$ 75,648	30.6%	250	\$ 171,928	69.4%	
Credit Certificates	246			\$ 344	\$ 84,589	84	\$ 28,884	34.1%	162	\$ 55,705	65.9%	
Nine or More CTE Units	1,291			\$ 172	\$ 221,959	148	\$ 25,445	11.5%	1,143	\$ 196,514	88.5%	
Transfer	896			\$ 258	\$ 231,071	253	\$ 65,247	28.2%	643	\$ 165,824	71.8%	
Transfer Level Math and English	101			\$ 344	\$ 34,729	56	\$ 19,256	55.4%	45	\$ 15,474	44.6%	
Achieved Regional Living Wage	950			\$ 172	\$ 163,332	175	\$ 30,087	18.4%	775	\$ 133,244	81.6%	
Total	4,552		\$ 1,348,431	990	\$ 329,017	24.4%	3,562	\$ 1,019,263	75.6%			
California Promise Grant Recipients	Bonus	Associate Degrees	1,075	\$ 344	\$ 369,645	293	\$ 100,750	27.3%	782	\$ 268,895	72.7%	
		Associate Degrees for Transfer	498	\$ 458	\$ 228,320	177	\$ 81,150	35.5%	321	\$ 147,170	64.5%	
		Credit Certificates	422	\$ 229	\$ 96,738	170	\$ 38,970	40.3%	252	\$ 57,768	59.7%	
		Nine or More CTE Units	1,915	\$ 115	\$ 219,495	256	\$ 29,342	13.4%	1,659	\$ 190,152	86.6%	
		Transfer	1,314	\$ 172	\$ 225,913	434	\$ 74,617	33.0%	880	\$ 151,297	67.0%	
		Transfer Level Math and English	144	\$ 229	\$ 33,010	78	\$ 17,881	54.2%	66	\$ 15,130	45.8%	
		Achieved Regional Living Wage	1,640	\$ 115	\$ 187,975	347	\$ 39,773	21.2%	1,293	\$ 148,202	78.8%	
Total	7,008		\$ 1,361,096	1,755	\$ 382,372	28.1%	5,253	\$ 978,493	71.9%			
Total		20,874		\$ 9,759,206	5,395	\$ 2,964,121	30.4%	15,479	\$ 6,795,085	69.6%		
Hold Harmless Funding				\$ -					\$ 30,944,973	30.5%	\$ 70,400,224	69.5%
2019-20 Estimated State Base Revenue				\$ 101,345,196								

* Data cells that are blank were not able to be verified accurately by the District/Colleges. To allocate the SCFF revenue for these categories, the District uses the FTES proportion built into the previous Budget Allocation Model multiplied by the State Apportionment Dollars

Unrestricted General Fund Multi-Year Forecast

		2018-2019 Estimated Actuals			
Multi-Year Forecast		SBVC	CHC	DSO	SBCCD Total
Section A - State Revenue					
Component 1--FTES					
1	Base Allocation Revenue (medium and small colleges)	\$ 4,570,724	\$ 3,917,761		\$8,488,485
2	Credit FTES	\$ 36,971,952	\$ 17,143,939		\$54,115,891
3	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 1,880,482	\$ 403,272		\$2,283,755
4	Total Non-Credit FTES Funding	\$ 580,571	\$ 302,837		\$883,407
5	Total FTES Funding	\$ 44,003,729	\$ 21,767,809		\$ 65,771,538
Component 2--Supplemental					
6	Total Supplemental Component Funding	\$ 16,710,508	\$ 5,510,912		\$22,221,420
Component 3--Student Success					
7	Total Student Success Incentive Component Funding	\$ 6,580,559	\$ 2,870,541		\$9,451,100
8	Total State Base Revenue (sum of lines 5,6,7)	\$67,294,795	\$30,149,262		\$97,444,058
9	State-Based Revenue Percent By College	69.06%	30.94%		
10	Calculated Revenue Shortfall Percent				-2.13%
11	Revenue Shortfall Amount	-\$1,433,641	-\$642,297		-\$2,075,938
20	Adjusted State Base Revenue (line 8 + line 11)	\$65,861,154	\$29,506,965	\$0	\$95,368,120
21	Proposed Base Allocation Increase				
22	Total State Revenue	\$65,861,154	\$29,506,965	\$0	\$95,368,120
23	Change From Previous Year State Base Revenue				
Section B - Other Revenue					
24	Part-time Faculty Funding	\$409,719	\$183,561		\$593,280
25	Full-time Faculty Funding	\$469,458	\$210,325		\$679,783
26	Lottery Funding	\$1,616,869	\$724,386		\$2,341,255
27	Interest Income	\$236,339	\$105,884		\$342,223
28	Other Campus Revenue Per Campus Projections	\$1,021,533	\$457,665		\$1,479,198
29	STRS/PERS Trust Interest Revenue	\$0	\$0		\$0
30	Other Revenue	\$1,012,894	\$453,795		\$1,466,689
31	Total Other Revenue	\$4,766,812	\$2,135,616		\$6,902,428
32	Total Revenue (line 22 + line 31)	\$70,627,966	\$31,642,582		\$102,270,548
Section C - Site Expenses					
33	1000 - Academic Salaries	\$28,701,101	\$13,058,605	\$859,041	\$42,618,747
34	2000 - Classified Salaries	\$10,933,314	\$6,628,292	\$9,264,559	\$26,826,165
35	3000 - Benefits	\$11,891,912	\$6,150,585	\$4,101,728	\$22,144,224
36	4000 - Supplies	\$604,710	\$202,066	\$306,722	\$1,113,499
37	5000 - Other Expenses and Services	\$4,425,277	\$1,811,684	\$3,772,707	\$10,009,667
38	6000 - Capital Outlay	\$1,241,396	\$82,243	\$860,749	\$2,184,388
39	7000 - Other Outgo	\$0	\$16,542	\$770,000	\$786,542
40	Site Budgeted / Projected Actual Expenditures	\$57,797,710	\$27,950,017	\$19,935,505	\$105,683,231
41	Percentage of Budget by Site	54.69%	26.45%	18.86%	
42	Shared Costs (District Support Services)	\$13,767,445	\$6,168,060	-\$19,935,505	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$937,189	-\$2,475,495	\$0	-\$3,412,684
Section D - One-Time Adjustments & Fund Balance					
44	FCC Legal Fees Reimbursement				
45	Salary Increases (Retro)--included in expenses above				
46	Annual Increase/(Decrease) to Fund Balance				-\$3,412,684
47	Prior Year Audit Adjustments to Fund Balance				
48	Site Fund Balance July 1, Year Beginning				\$24,688,776
49	Site Fund Balance June 30, Year Ending	0	\$0	\$0	\$21,276,092
50	Fund Balance Percentage (line 51 / line 40)				20.13%
51	Unrestricted Fund Balance				\$21,276,092

Unrestricted General Fund Multi-Year Forecast

Multi-Year Forecast	2019-20 Final Budget			
	SBVC	CHC	DSO	SBCCD Total
Section A - State Revenue				
Component 1--FTES				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,728,859	\$ 4,053,306		\$8,782,165
2 Credit FTES	\$39,029,899	\$17,705,131		\$56,735,030
3 Total Special Admit and CDCP (enhanced) FTES Funding	\$1,951,530	\$418,509		\$2,370,039
4 Total Non-Credit FTES Funding	\$602,475	\$101,102		\$703,577
5 Total FTES Funding	\$46,312,764	\$22,278,047		\$68,590,811
Component 2--Supplemental				
6 Total Supplemental Component Funding	\$17,292,375	\$5,702,805		\$22,995,180
Component 3--Student Success				
7 Total Student Success Incentive Component Funding	\$6,795,085	\$2,964,121		\$9,759,206
8 Total State Base Revenue (sum of lines 5,6,7)	\$70,400,224	\$30,944,972		\$101,345,196
9 State-Based Revenue Percent By College	69.47%	30.53%		
10 Calculated Revenue Shortfall Percent				-1.00%
11 Revenue Shortfall Amount	-\$704,002	-\$309,450		-\$1,013,452
20 Adjusted State Base Revenue (line 8 + line 11)	\$69,696,222	\$30,635,522	\$0	\$100,331,744
21 Proposed Base Allocation Increase				
22 Total State Revenue	\$69,696,222	\$30,635,522	\$0	\$100,331,744
23 Change From Previous Year State Base Revenue				\$4,963,625
Section B - Other Revenue				
24 Part-time Faculty Funding	\$228,751	\$100,550		\$329,301
25 Full-time Faculty Funding	\$472,217	\$207,566		\$679,783
26 Lottery Funding	\$1,569,979	\$690,096		\$2,260,075
27 Interest Income	\$207,027	\$91,000		\$298,027
28 Other Campus Revenue Per Campus Projections	\$940,380	\$413,351		\$1,353,731
29 STRS/PERS Trust Interest Revenue	\$1,424,048	\$625,952		\$2,050,000
30 Other Revenue	\$900,426	\$395,790		\$1,296,216
31 Total Other Revenue	\$5,742,828	\$2,524,305	\$0	\$8,267,133
32 Total Revenue (line 22 + line 31)	\$75,439,050	\$33,159,827	\$0	\$108,598,878
Section C - Site Expenses				
33 1000 - Academic Salaries	\$30,485,870	\$14,807,358	\$819,393	\$46,112,621
34 2000 - Classified Salaries	\$10,880,907	\$6,667,064	\$9,655,283	\$27,203,255
35 3000 - Benefits	\$12,990,907	\$6,957,123	\$5,000,628	\$24,948,659
36 4000 - Supplies	\$783,902	\$281,305	\$383,414	\$1,448,621
37 5000 - Other Expenses and Services	\$5,364,095	\$2,114,119	\$5,142,163	\$12,620,377
38 6000 - Capital Outlay	\$339,643	\$45,920	\$86,750	\$472,313
39 7000 - Other Outgo	\$5,716	\$20,340	\$800,000	\$826,056
40 Site Budgeted / Projected Actual Expenditures	\$60,851,040	\$30,893,229	\$21,887,631	\$113,631,901
41 Percentage of Budget by Site	53.55%	27.19%	19.26%	
42 Shared Costs (District Support Services)	\$15,204,412	\$6,683,219	-\$21,887,631	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$616,402	-\$4,416,621	\$0	-\$5,033,023
Section D - One-Time Adjustments & Fund Balance				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$5,033,023
47 Prior Year Audit Adjustments to Fund Balance				
48 Site Fund Balance July 1, Year Beginning				\$21,276,092
49 Site Fund Balance June 30, Year Ending				\$16,243,069
50 Fund Balance Percentage (line 51 / line 40)				14.29%
51 Unrestricted Fund Balance				\$16,243,069

Unrestricted General Fund Multi-Year Forecast

Multi-Year Forecast	2020-21 Forecast			
	SBVC	CHC	DSO	SBCCD Total
Section A - State Revenue				
Component 1--FTES				
1 Base Allocation Revenue (medium and small colleges)	\$ 4,870,725	\$ 4,174,905		\$9,045,630
2 Credit FTES	\$ 40,401,800	\$ 18,327,466		\$58,729,266
3 Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,010,076	\$ 431,064		\$2,441,140
4 Total Non-Credit FTES Funding	\$ 620,549	\$ 104,135		\$724,684
5 Total FTES Funding	\$ 47,903,151	\$ 23,037,569		\$ 70,940,720
Component 2--Supplemental				
6 Total Supplemental Component Funding	\$ 17,811,147	\$ 5,873,889		\$23,685,035
Component 3--Student Success				
7 Total Student Success Incentive Component Funding	\$ 6,998,938	\$ 3,053,044		\$10,051,982
8 Total State Base Revenue (sum of lines 5,6,7)	\$72,713,235	\$31,964,503		\$104,677,738
9 State-Based Revenue Percent By College	69.46%	30.54%		
10 Calculated Revenue Shortfall Percent				-1.00%
11 Revenue Shortfall Amount	-\$727,132	-\$319,645		-\$1,046,777
20 Adjusted State Base Revenue (line 8 + line 11)	\$71,986,103	\$31,644,858	\$0	\$103,630,960
21 Proposed Base Allocation Increase				\$0
22 Total State Revenue	\$71,986,103	\$31,644,858	\$0	\$103,630,960
23 Change From Previous Year State Base Revenue				\$3,299,216
Section B - Other Revenue				
24 Part-time Faculty Funding	\$228,745	\$100,556		\$329,301
25 Full-time Faculty Funding	\$472,204	\$207,579		\$679,783
26 Lottery Funding	\$1,569,936	\$690,139		\$2,260,075
27 Interest Income	\$207,021	\$91,006		\$298,027
28 Other Campus Revenue Per Campus Projections	\$940,354	\$413,377		\$1,353,731
29 STRS/PERS Trust Interest Revenue	\$1,424,010	\$625,990		\$2,050,000
30 Other Revenue	\$900,402	\$395,814		\$1,296,216
31 Total Other Revenue	\$5,742,673	\$2,524,460		\$8,267,133
32 Total Revenue (line 22 + line 31)	\$77,728,776	\$34,169,318	\$0	\$111,898,093
Section C - Site Expenses				
33 1000 - Academic Salaries	\$30,926,846	\$15,015,216	\$819,393	\$46,761,455
34 2000 - Classified Salaries	\$11,191,076	\$6,866,401	\$9,889,333	\$27,946,810
35 3000 - Benefits	\$13,337,839	\$7,095,347	\$5,127,521	\$25,560,707
36 4000 - Supplies	\$791,741	\$284,118	\$387,248	\$1,463,107
37 5000 - Other Expenses and Services	\$5,417,736	\$2,135,260	\$5,193,585	\$12,746,581
38 6000 - Capital Outlay	\$343,039	\$46,379	\$87,618	\$477,036
39 7000 - Other Outgo	\$0	\$0	\$800,000	\$800,000
40 Site Budgeted / Projected Actual Expenditures	\$62,008,277	\$31,442,721	\$22,304,697	\$115,755,695
41 Percentage of Budget by Site	53.57%	27.16%	19.27%	
42 Shared Costs (District Support Services)	\$15,493,712	\$6,810,985	-\$22,304,697	
43 Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$226,787	-\$4,084,389	\$0	-\$3,857,602
Section D - One-Time Adjustments & Fund Balance				
44 FCC Legal Fees Reimbursement				
45 Salary Increases (Retro)--included in expenses above				
46 Annual Increase/(Decrease) to Fund Balance				-\$3,857,602
47 Prior Year Audit Adjustments to Fund Balance				
48 Site Fund Balance July 1, Year Beginning				\$16,243,069
49 Site Fund Balance June 30, Year Ending				\$12,385,468
50 Fund Balance Percentage (line 51 / line 40)				10.70%
51 Unrestricted Fund Balance				\$12,385,468

Unrestricted General Fund Multi-Year Forecast

Multi-Year Forecast		2021-22 Forecast			SBCCD Total
		SBVC	CHC	DSO	
Section A - State Revenue					
Component 1--FTES					
1	Base Allocation Revenue (medium and small colleges)	\$ 5,007,106	\$ 4,291,802		\$9,298,908
2	Credit FTES	\$41,740,716	\$18,934,838		\$60,675,554
3	Total Special Admit and CDCP (enhanced) FTES Funding	\$2,066,358	\$443,134		\$2,509,492
4	Total Non-Credit FTES Funding	\$637,925	\$107,051		\$744,975
5	Total FTES Funding	\$ 49,452,104	\$ 23,776,825		\$ 73,228,929
Component 2--Supplemental					
6	Total Supplemental Component Funding	\$18,309,859	\$6,038,358		\$24,348,216
Component 3--Student Success					
7	Total Student Success Incentive Component Funding	\$7,194,908	\$3,138,530		\$10,333,438
8	Total State Base Revenue (sum of lines 5,6,7)	\$74,956,871	\$32,953,712		\$107,910,583
9	State-Based Revenue Percent By College	69.46%	30.54%		
10	Calculated Revenue Shortfall Percent				-1.00%
11	Revenue Shortfall Amount	-\$749,569	-\$329,537		-\$1,079,106
20	Adjusted State Base Revenue (line 8+ line 11)	\$74,207,302	\$32,624,175	\$0	\$106,831,477
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$74,207,302	\$32,624,175	\$0	\$106,831,477
23	Change From Previous Year State Base Revenue				\$3,200,517
Section B - Other Revenue					
24	Part-time Faculty Funding	\$228,739	\$100,562		\$329,301
25	Full-time Faculty Funding	\$472,191	\$207,592		\$679,783
26	Lottery Funding	\$1,569,894	\$690,181		\$2,260,075
27	Interest Income	\$207,016	\$91,011		\$298,027
28	Other Campus Revenue Per Campus Projections	\$940,329	\$413,402		\$1,353,731
29	STRS/PERS Trust Interest Revenue	\$1,423,971	\$626,029		\$2,050,000
30	Other Revenue	\$900,402	\$395,814		\$1,296,216
31	Total Other Revenue	\$5,742,542	\$2,524,591		\$8,267,133
32	Total Revenue (line 22 + line 31)	\$79,949,844	\$35,148,766	\$0	\$115,098,610
Section C - Site Expenses					
33	1000 - Academic Salaries	\$31,267,500	\$15,175,787	\$819,393	\$47,262,680
34	2000 - Classified Salaries	\$11,430,680	\$7,020,389	\$10,070,137	\$28,521,206
35	3000 - Benefits	\$13,656,268	\$7,215,456	\$5,243,336	\$26,115,060
36	4000 - Supplies	\$799,658	\$286,959	\$391,121	\$1,477,738
37	5000 - Other Expenses and Services	\$5,471,913	\$2,156,613	\$5,245,521	\$12,874,046
38	6000 - Capital Outlay	\$346,470	\$46,843	\$88,494	\$481,806
39	7000 - Other Outgo	\$0	\$0	\$800,000	\$800,000
40	Site Budgeted / Projected Actual Expenditures	\$62,972,490	\$31,902,046	\$22,658,001	\$117,532,537
41	Percentage of Budget by Site	53.58%	27.14%	19.28%	
42	Shared Costs (District Support Services)	\$15,738,705	\$6,919,296	-\$22,658,001	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,238,649	-\$3,672,576	\$0	-\$2,433,927
Section D - One-Time Adjustments & Fund Balance					
44	FCC Legal Fees Reimbursement				\$2,000,000
45	Salary Increases (Retro)--included in expenses above				
46	Annual Increase/(Decrease) to Fund Balance				-\$433,927
47	Prior Year Audit Adjustments to Fund Balance				
48	Site Fund Balance July 1, Year Beginning				\$12,385,468
49	Site Fund Balance June 30, Year Ending				\$11,951,541
50	Fund Balance Percentage (line 51 / line 40)				\$0
51	Unrestricted Fund Balance				\$11,951,541

Unrestricted General Fund Multi-Year Forecast

		2022-23 Forecast			
Multi-Year Forecast		SBVC	CHC	DSO	SBCCD Total
Section A - State Revenue					
Component 1--FTES					
1	Base Allocation Revenue (medium and small colleges)	\$ 5,165,330	\$ 4,427,423		\$ 9,592,753
2	Credit FTES	\$ 43,275,021	\$ 19,630,845		\$62,905,866
3	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 2,131,655	\$ 457,137		\$2,588,792
4	Total Non-Credit FTES Funding	\$ 658,083	\$ 110,433		\$768,517
5	Total FTES Funding	\$ 51,230,089	\$ 24,625,838		\$ 75,855,927
Component 2--Supplemental					
6	Total Supplemental Component Funding	\$ 18,888,450	\$ 6,229,170		\$25,117,620
Component 3--Student Success					
7	Total Student Success Incentive Component Funding	\$ 7,422,267	\$ 3,237,707		\$10,659,974
8	Total State Base Revenue (sum of lines 5,6,7)	\$77,540,807	\$34,092,715		\$111,633,522
9	State-Based Revenue Percent By College	69.46%	30.54%		
10	Calculated Revenue Shortfall Percent				-1.00%
11	Revenue Shortfall Amount	-\$775,408	-\$340,927		-\$1,116,335
20	Adjusted State Base Revenue (line 8+ line 11)	\$76,765,399	\$33,751,788	\$0	\$110,517,186
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$76,765,399	\$33,751,788	\$0	\$110,517,186
23	Change From Previous Year State Base Revenue				\$3,685,710
Section B - Other Revenue					
24	Part-time Faculty Funding	\$228,733	\$100,568		\$329,301
25	Full-time Faculty Funding	\$472,178	\$207,605		\$679,783
26	Lottery Funding	\$1,569,851	\$690,224		\$2,260,075
27	Interest Income	\$207,010	\$91,017		\$298,027
28	Other Campus Revenue Per Campus Projections	\$940,304	\$413,427		\$1,353,731
29	STRS/PERS Trust Interest Revenue	\$1,423,933	\$626,067		\$2,050,000
30	Other Revenue	\$900,402	\$395,814	\$1,000,000	\$2,296,216
31	Total Other Revenue	\$5,742,411	\$2,524,722		\$9,267,133
32	Total Revenue (line 22 + line 31)	\$82,507,810	\$36,276,510	\$1,000,000	\$119,784,320
Section C - Site Expenses					
33	1000 - Academic Salaries	\$31,615,819	\$15,339,970	\$819,393	\$47,775,182
34	2000 - Classified Salaries	\$11,675,676	\$7,177,841	\$10,255,009	\$29,108,526
35	3000 - Benefits	\$13,985,292	\$7,339,175	\$5,362,968	\$26,687,436
36	4000 - Supplies	\$807,655	\$289,829	\$395,032	\$1,492,515
37	5000 - Other Expenses and Services	\$5,526,632	\$2,178,179	\$5,297,976	\$13,002,787
38	6000 - Capital Outlay	\$349,935	\$47,311	\$89,379	\$486,625
39	7000 - Other Outgo	\$0	\$0	\$800,000	\$800,000
40	Site Budgeted / Projected Actual Expenditures	\$63,961,010	\$32,372,305	\$23,019,756	\$119,353,070
41	Percentage of Budget by Site	53.59%	27.12%	19.29%	
42	Shared Costs (District Support Services)	\$15,989,556	\$7,030,200	-\$23,019,756	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,557,244	-\$3,125,995	\$1,000,000	\$431,249
Section D - One-Time Adjustments & Fund Balance					
44	FCC Legal Fees Reimbursement				
45	Salary Increases (Retro)--included in expenses above				
46	Annual Increase/(Decrease) to Fund Balance				\$431,249
47	Prior Year Audit Adjustments to Fund Balance				
48	Site Fund Balance July 1, Year Beginning				\$11,951,541
49	Site Fund Balance June 30, Year Ending				\$12,382,790
50	Fund Balance Percentage (line 51 / line 40)				10.37%
51	Unrestricted Fund Balance				\$12,382,790

Unrestricted General Fund Multi-Year Forecast

Multi-Year Forecast		2023-24 Forecast			SBCCD Total
		SBVC	CHC	DSO	
Section A - State Revenue					
Component 1--FTES					
1	Base Allocation Revenue (medium and small colleges)	\$ 5,328,554	\$ 4,567,330		\$9,895,884
2	Credit FTES	\$44,865,724	\$20,352,436		\$65,218,160
3	Total Special Admit and CDCP (enhanced) FTES Funding	\$2,199,015	\$471,582		\$2,670,598
4	Total Non-Credit FTES Funding	\$678,879	\$113,923		\$792,802
5	Total FTES Funding	\$53,072,173	\$25,505,270		\$78,577,443
Component 2--Supplemental					
6	Total Supplemental Component Funding	\$19,485,325	\$6,426,012		\$25,911,337
Component 3--Student Success					
7	Total Student Success Incentive Component Funding	\$7,656,811	\$3,340,019		\$10,996,829
8	Total State Base Revenue (sum of lines 5,6,7)	\$80,214,309	\$35,271,301		\$115,485,609
9	State-Based Revenue Percent By College	69.46%	30.54%		
10	Calculated Revenue Shortfall Percent				-1.00%
11	Revenue Shortfall Amount	-\$802,143	-\$352,713		-\$1,154,856
20	Adjusted State Base Revenue (line 8+ line 11)	\$79,412,166	\$34,918,588	\$0	\$114,330,753
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$79,412,166	\$34,918,588	\$0	\$114,330,753
23	Change From Previous Year State Base Revenue				\$3,813,567
Section B - Other Revenue					
24	Part-time Faculty Funding	\$228,727	\$100,574		\$329,301
25	Full-time Faculty Funding	\$472,166	\$207,617		\$679,783
26	Lottery Funding	\$1,569,809	\$690,266		\$2,260,075
27	Interest Income	\$207,005	\$91,023		\$298,027
28	Other Campus Revenue Per Campus Projections	\$940,278	\$413,453		\$1,353,731
29	STRS/PERS Trust Interest Revenue	\$1,423,895	\$626,105		\$2,050,000
30	Other Revenue	\$1,594,912	\$701,304		\$2,296,216
31	Total Other Revenue	\$6,436,791	\$2,830,343		\$9,267,133
32	Total Revenue (line 22 + line 31)	\$85,848,956	\$37,748,930	\$0	\$123,597,887
Section C - Site Expenses					
33	1000 - Academic Salaries	\$31,971,975	\$15,507,847	\$819,393	\$48,299,215
34	2000 - Classified Salaries	\$11,926,185	\$7,338,836	\$10,444,040	\$29,709,061
35	3000 - Benefits	\$14,317,748	\$7,464,628	\$5,483,890	\$27,266,265
36	4000 - Supplies	\$815,732	\$292,727	\$398,982	\$1,507,441
37	5000 - Other Expenses and Services	\$5,581,899	\$2,199,961	\$5,350,955	\$13,132,815
38	6000 - Capital Outlay	\$353,434	\$47,785	\$90,272	\$491,491
39	7000 - Other Outgo	\$0	\$0	\$800,000	\$800,000
40	Site Budgeted / Projected Actual Expenditures	\$64,966,972	\$32,851,783	\$23,387,533	\$121,206,288
41	Percentage of Budget by Site	53.60%	27.10%	19.30%	
42	Shared Costs (District Support Services)	\$16,244,576	\$7,142,957	-\$23,387,533	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$4,637,408	-\$2,245,809	\$0	\$2,391,599
Section D - One-Time Adjustments & Fund Balance					
44	FCC Legal Fees Reimbursement				
45	Salary Increases (Retro)--included in expenses above				
46	Annual Increase/(Decrease) to Fund Balance				\$2,391,599
47	Prior Year Audit Adjustments to Fund Balance				
48	Site Fund Balance July 1, Year Beginning				\$12,382,790
49	Site Fund Balance June 30, Year Ending				\$14,774,389
50	Fund Balance Percentage (line 51 / line 40)				12.19%
51	Unrestricted Fund Balance				\$14,774,389

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE SUPPORT OPERATIONS EXPENSE BUDGET - UNRESTRICTED GENERAL FUND
COMPARATIVE SUMMARY 2019-20 vs. 2020-21

	(A)	(B)		(C)	(C)-(B)	(C)-(A)
		As of 02/06/20			2021 Budget vs.	
	Original 2020 Budget	Revised 2020 Budget	YTD 2020 Actuals w/ecumb.	2021 Tentative Budget	Revised 2020 Budget	Original 2020 Budget
Expenses						
Fund 110 - General Fund Unrestricted						
Districtwide Support Operations (DSO)						
Accounting	2,068,547	2,065,437	1,016,923	2,344,657	279,220	276,110
Board Of Trustees	250,604	250,604	143,611	230,508	(20,096)	(20,096)
Controller	750,341	928,584	479,565	639,689	(288,895)	(110,652)
Distance Education - Acad Info Sy	662,317	530,021	272,238	631,469	101,448	(30,848)
District Chancellor	894,412	895,327	1,040,991	918,801	23,474	24,390
District Health & Safety	185,275	182,275	103,949	168,650	(13,625)	(16,625)
Emergency Management	145,061	169,450	73,278	152,743	(16,707)	7,682
Employee Benefits - SUI/Excess ST	120,000	120,000	74,351	120,000	0	0
Employee Benefits - Tuition Reimb	11,600	31,600	19,790	30,000	(1,600)	18,400
Facilities Planning/Adm.Svcs.	314,216	420,542	212,180	542,662	122,120	228,446
General Supplies & Services	37,050	37,050	27,376	40,650	3,600	3,600
Human Resources	2,330,915	2,582,578	1,829,257	2,735,066	152,489	404,152
Institutional Effectiveness	500,482	500,482	282,948	525,950	25,468	25,468
Insurance - Student	75,000	75,000	52,927	75,000	0	0
Insurance	550,000	550,000	0	550,000	0	0
Internal Audit	442,525	355,159	285,699	303,224	(51,935)	(139,301)
Maintenance	393,689	394,753	298,193	445,958	51,205	52,269
Marketing & Public Affairs	519,365	519,365	310,289	441,330	(78,034)	(78,034)
Police	2,353,762	2,367,133	1,332,689	2,690,809	323,676	337,047
Printing	1,023,540	930,857	607,569	1,028,559	97,702	5,019
Professional Development Center	407,448	459,448	285,716	381,701	(77,747)	(25,747)
Purchasing And Warehousing	713,905	648,269	364,923	668,055	19,786	(45,851)

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE SUPPORT OPERATIONS EXPENSE BUDGET - UNRESTRICTED GENERAL FUND
COMPARATIVE SUMMARY 2019-20 vs. 2020-21**

	(A)	(B)		(C)	(C)-(B)	(C)-(A)
		As of 02/06/20			2021 Budget vs.	
	Original 2020 Budget	Revised 2020 Budget	YTD 2020 Actuals w/ecumb.	2021 Tentative Budget	Revised 2020 Budget	Original 2020 Budget
Reassigned Time-DIST	424,949	992,392	553,058	948,597	(43,796)	523,647
Security	733,153	746,967	310,429	788,292	41,325	55,140
TESS	5,265,792	5,425,190	3,665,649	5,817,164	391,975	551,372
Utilities-District Support Servic	293,222	292,776	226,199	339,214	46,438	45,992
Total Expenditures	21,467,169	22,471,257	13,869,798	23,558,748	1,087,490	2,091,578

Original 2020 Budget	21,467,169
Budget Adjustments/Increases	1,004,088
Revised 2020 Budget	22,471,257

Notes:

Salary Increases--Step & Column	570,722
STRS/PERS Increases	552,804
Medical Increases	76,247
Change in Non-Salary/Benefit Object Codes	(112,283)
Increase FY 2021 over FY 2020	1,087,490

Board of Trustees	0 (To fund additional costs to hire succeeding Chancellor)
Facilities Planning	77,000 (Fee to update ISES facilities assessment software)
TESS Software & Computer Rotation	176,717 (New software and associated maintenance agreements: Planet Bids, Neogov, Arc for Canvas, Economic Modeling, Unicheck)
Savings in other object codes	(366,000)
Total	(112,283)



District Budget Committee (DBC) Recommendation 2020-02

To: Jose Torres, Interim Chancellor

Date: 2/19/2020

From: District Budget Committee

Re: District Budget Committee Recommendation 2020-02
Identification of Unrealized Gains for Distribution in 2019-20 Fiscal Year

On February 19, 2020, the DBC approved a recommendation to:

1. Formalize the identification of unrealized gains for distribution as indicated below,
2. Transfer these funds out of current accounts into the fixed-income PARS mirror accounts in order to protect them from market fluctuations, and
3. Distribute the funds to the appropriate budgets.

	Principal	Unrealized Gains	Total Investment	Identified for Distribution	Balance of Unrealized Gains	Total Investment After Distribution
SBCCD PRST	46,000,000	9,074,852	55,074,852	2,050,000	7,024,852	53,024,852
SBVC	5,000,000	638,393	5,638,393	638,393	-	5,000,000
CHC	2,700,000	56,978	2,756,978	-	56,978	2,756,978
Media Academy	9,000,000	309,615	9,309,615	-	309,615	9,309,615
KVCR	12,000,000	2,338,682	14,338,682	2,338,682	-	12,000,000
FNX	9,000,000	343,700	9,343,700	343,700	-	9,000,000
Totals	83,700,000	12,762,220	96,462,220	5,370,775	7,391,445	91,091,445

Chancellor Cabinet Response:

Chancellor

Date