



SAN BERNARDINO COMMUNITY  
COLLEGE DISTRICT

# 2025-26 Final Budget

Presented for Adoption September 11, 2025



Board Agenda Item ..... 1

Table of Contents..... 6

Executive Summary ..... 8

Budgeting Overview ..... 11

SBCCD Enrollment ..... 14

Multi-Year Forecast | Unrestricted General Fund ..... 15

2025-26 Final Budget | Summary by Fund ..... 20

Budget Detail by Fund | Total All Funds..... 23

Budget Detail by Fund

    Unrestricted General Fund 01 ..... 25

    Restricted General Fund 01.50 ..... 29

    Bond Interest & Redemption Fund 21 ..... 30

    Capital Outlay Fund 41 ..... 31

    Measure M Fund 42 ..... 32

    Measure CC Fund 44 ..... 33

    Cafeteria Fund 52 ..... 34

    Investment Properties Fund 59 ..... 35

    Retiree Benefit Fund 68 ..... 36

    OPEB Investment Funds 71 ..... 37

    Child Development Fund 72 ..... 38

    Student Body Center Fee Fund 73 ..... 39

    KVCR & FNX Fund 74 ..... 40

    PARS Investment Fund 77 ..... 41

    Workers Comp & Self-Insurance Fund 78/84 ..... 42

    Inland Futures Foundation Fund 79 ..... 43

    Associated Students Fund 91 ..... 44

    Student Representation Fund 92 ..... 45

    Financial Aid Fund 94 ..... 46

    Scholarship & Loan Fund 95 ..... 47

    Student Clubs & Trusts Fund 99 ..... 48

Budget Forecast by Program

    Unrestricted General Fund 01 ..... 49

    Restricted General Fund 01.50 ..... 61

Bond Interest & Redemption Fund 21 .....	88
Capital Outlay Fund 41 .....	89
Measure M Fund 42 .....	90
Measure CC Fund 44 .....	91
Cafeteria Fund 52 .....	92
Investment Properties Fund 59 .....	93
Retiree Benefit Fund 68 .....	94
OPEB Investment Funds 71 .....	95
Child Development Fund 72 .....	96
Student Body Center Fee Fund 73 .....	98
KVCR & FNX Fund 74 .....	99
PARS Investment Fund 77 .....	101
Workers Comp & Self-Insurance Fund 78/84 .....	102
Inland Futures Foundation Fund 79 .....	103
Associated Students Fund 91 .....	104
Student Representation Fund 92 .....	105
Financial Aid Fund 94 .....	106
Scholarship & Loan Fund 95 .....	107
Student Clubs & Trusts Fund 99 .....	108



## EXECUTIVE SUMMARY



*“The San Bernardino Community College District 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.”*

This mission, adopted by the Board of Trustees as part of its **2022-27 SBCCD STRATEGIC PLAN**, clearly articulates what our district is all about. We have been a servant of the community for nearly 100 years, and it is our intention to continue in this great tradition, diligently supporting our students in achieving their educational aspirations.

Informed by heartfelt and insightful feedback from students and alumni, faculty and staff, civic leaders and school partners, as well as the wider community, SBCCD’s Strategic Plan is centered on values of **accessibility, inclusion, integrity, courage, collaboration, and excellence**. It is with these values as drivers that we at SBCCD strive daily, led by the Board of Trustees and our Chancellor, Dr. Diana Z. Rodriguez, to make SBCCD’s strategic goals a reality.

1. Eliminate barriers to student access and success.
2. Be a diverse, equitable, inclusive, and anti-racist institution.
3. Be a leader and partner in addressing regional issues.
4. Ensure SBCCD’s fiscal accountability and sustainability.

With the 2022-2027 Strategic Plan as a roadmap for the future we want to see, the 2025-2026 Final Budget has been constructed to align with these four goals.

A path for moving forward is being presented which includes a budget that provides the resources to meet the needs our students, the organization and the community and the maintenance of a minimum fund balance of approximately two months of expenditures in the Unrestricted General Fund, to meet the requirements by our board policy and the recommended levels by the Government Finance Officers Association (GFOA) and the State Chancellor’s Office.

### CALIFORNIA BUDGET OVERVIEW

The 2025-26 California State Budget outlines the state's financial allocations and priorities. The budget reflects total state expenditures of approximately \$321 billion, marking a 7.8% increase from the previous year, with General Fund spending increased by 8% to \$228.4 billion. These increases were possible because of the two-year budget planning process that addressed a projected deficit of over \$30 billion in 2024. An additional deficit of roughly \$12 billion is addressed in the 2025 budget through a combination of fund shifts, reserves, and program reductions.



## EXECUTIVE SUMMARY

For California Community Colleges, the budget secures a Proposition 98 funding guarantee of \$115 billion for 2025-26, which equates to a 4% decrease from the prior year with \$1.9 billion of the shortfall expected as a “settle up” payment in a future year. The budget also includes a 2.30% cost-of-living adjustment (COLA) for the Student-Centered Funding Formula (SCFF) and selected categorical programs, totaling \$244 million, alongside \$140 million allocated for enrollment growth across the 2024-25 and 2025-26 budget years to support a combined growth of 2.35%.

In terms of investments, the budget includes significant increases to one-time funding, allocating \$60 million to the Student Support block grant, \$25 million to the Career Passport Program and \$20 million to assist with financial aid administration due to FAFSA delays to name a few of the most significant allocations. Capital outlay investments include \$68.9 million allocated for ongoing projects, a significant increase from the previous year.

Policy decisions within the budget focus on stability, leveraging the state's reserves to mitigate the impact of projected deficits. Over \$12 billion is withdrawn from the Budget Stabilization Account over two years, with the remaining reserves used to maintain core programs and expand one-time investments.

### STUDENT CENTERED FUNDING FORMULA & PLAN AHEAD

One of SBCCD’s primary funds is the Unrestricted General Fund. The main source of revenue for this fund is the California Community Colleges state apportionment, which is driven by the SCFF and SBCCD’s Full-Time Equivalent Students (FTES).

The 2021 State 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, so a district’s hold harmless amount would not grow.

The 2025-26 state budget allocated growth funding to support a combined enrollment growth of 2.35% for 2024-25 and 2025-26. This available growth funding is significantly below SBCCD’s enrollment growth goals for those years and can result in unfunded FTES. The impact of estimated unfunded FTES has been included on the final 2025-26 budget. We will continue to monitor enrollment goals and analyze the impact of potential funding reductions as new information is released from the state.

San Bernardino Valley College and Crafton Hills College are a source of hope for the community. We prepare future scientists, health providers, and first responders who keep us safe. We provide new skills to displaced workers and give recent high school graduates an affordable option to start their first two years of a bachelor’s degree. And the reason we are able fulfill this role is because of the caring and qualified individuals that make up the employees of SBCCD.



## EXECUTIVE SUMMARY

That is why, through the extensive effort and collaboration of our Human Resources team and bargaining units, our faculty, police, classified, and management staff will strive to remain at the median regional salary level. The multi-year forecast included with this budget reflects the implementation of these important negotiations, including step and column and maintenance of our excellent benefit options. In addition, the budget provides for the anticipated costs of PERS and STRS contribution rates.

Our mission is more critical today than ever before. San Bernardino Community College District stands firm in its commitment to fostering a welcoming and supportive community where all our students, faculty and staff can feel safe to grow, learn and prosper.

---

Jose F. Torres  
Executive Vice Chancellor  
Fiscal, Administrative & Media





## BUDGETING OVERVIEW

### Integrated Planning and Budgeting

The Colleges and District Support Operations (DSO) have each used program review and/or strategic planning processes to determine their highest priority goals and objectives. Consequently, the budget reflects resource allocations based on those prioritized requirements, in support of the SBCCD Goals.

### Multi-Year Budgeting

This 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.

The Unrestricted General Fund Multi-Year Forecast includes a budget over the next five years that maintains a minimum Unrestricted General Fund balance of approximately two months of expenditures.

### Board Directives for the 2025-26 General Fund Budget

Approved February 13, 2025, the SBCCD Board Directives for the 2025-26 General Fund Budget are as follows.

*Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees holds full authority to set budget directives for the District and is tasked to provide staff with initial directives concerning the distribution of resources for the fiscal year 2025-26 budget prior to March 1, 2025, ensuring alignment with SBCCD priorities and strategic goals. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.*

- 1) The SBCCD 2025-26 budget shall align unrestricted general fund and student success funding with the SBCCD Goals and Objectives attached.*
- 2) The SBCCD 2025-26 budget shall set aside funding for innovative initiatives found within the SBCCD Goals & Objectives.*

### SBCCD Goals & Objectives

SBCCD Goals and Objectives are part of the 2022-27 Strategic Plan. The 2025-26 Final Budget is constructed to achieve these goals.

#### *Goal 1 | Eliminate Barriers to Student Access and Success*

- Create a college-going culture through intentional community outreach and clear communication of pathways.



## BUDGETING OVERVIEW

- Innovate curriculum and course offerings to support student equity and completion.
- Expand and align support services and resources in conjunction with student pathways.
- Increase student enrollment.
- Support the colleges in creating efficient processes and accessible, user-friendly customer services.

### *Goal 2 | Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution*

- Engage in practices that prioritize and promote inclusivity, equity, anti-racism, and human sustainability.
- Increase student success and equity.
- Utilize qualitative and quantitative data to understand our student's lived experiences and better support them towards their goals.
- Create relationships with the Black and African American community.
- Create and sustain a sense of belonging for all college and community stakeholders.
- Develop a diverse SBCCD workforce of individuals who are culturally competent; understand the communities they serve; honor equity, inclusivity, and anti-racism; and are supported with ongoing professional development.

### *Goal 3 | Be a Leader And Partner in Addressing Regional Issues*

- Develop a campus culture that engages students, employees, and the broader community.
- Connect students to regional and community opportunities.
- Partner with business, industry, and community organizations to create education and training that leads to employment of SBCCD students and advancement in the workplace.
- Institutionalize a commitment to cultivating leadership skills within the District by providing professional development that expands SBCCD's ability to influence economic, educational, and sustainability initiatives in the region, state, and country.
- Engage with local, state, and federal representatives to identify and advocate for funding to meet our region's educational and employment needs.

### *Goal 4 | Ensure Fiscal Accountability/Sustainability*

- Foster and support inquiry, accountability, and campus sustainability.
- Ensure sustainability through fiscal accountability.
- Maximize the acquisition, investment, management, and sustainability of SBCCD funds, facilities, systems, and technologies; support ongoing innovation and user training to ensure District viability, fiscal accountability, and reduced student costs.

## 2025-26 Final Budget Assumptions

The assumptions used for the 2025-26 Final Budget are based on research, an analysis of available data, and financial modeling. They include the following:

- 2.30% COLA
- SBCCD Enrollment growth of 4.0%
- CalPERS employer rate: 26.81%
- CalSTRS employer rate: 19.10%
- Compliance with the FON and 50% Law



# BUDGETING OVERVIEW

## Fund Descriptions

The SBCCD budget is comprised of 21 funds, which are described below. \*Categories and descriptions are provided by the California State Budget Accounting Manual (BAM).<sup>1</sup>

### GOVERNMENTAL

*Governmental funds are used to track information on resources associated with a district'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

### PROPRIETARY

*Proprietary funds are for tracking district activities like those used in private sector accounting due to their income-producing character.*

#### **Enterprise Funds**

- Cafeteria
- Investment Properties

#### **Internal Service Funds**

- Worker's Comp & Self-Insurance
- Retiree Benefits

### FIDUCIARY

*Fiduciary funds account for assets held on behalf of another party for which a district has some discretionary authority.*

#### **Trusts Funds**

- Associated Students
- Student Representation
- Student Body Center Fee
- Financial Aid
- Scholarship & Loan
- OPEB Trust
- PARS Trust
- Other Trusts

#### **Agency Funds**

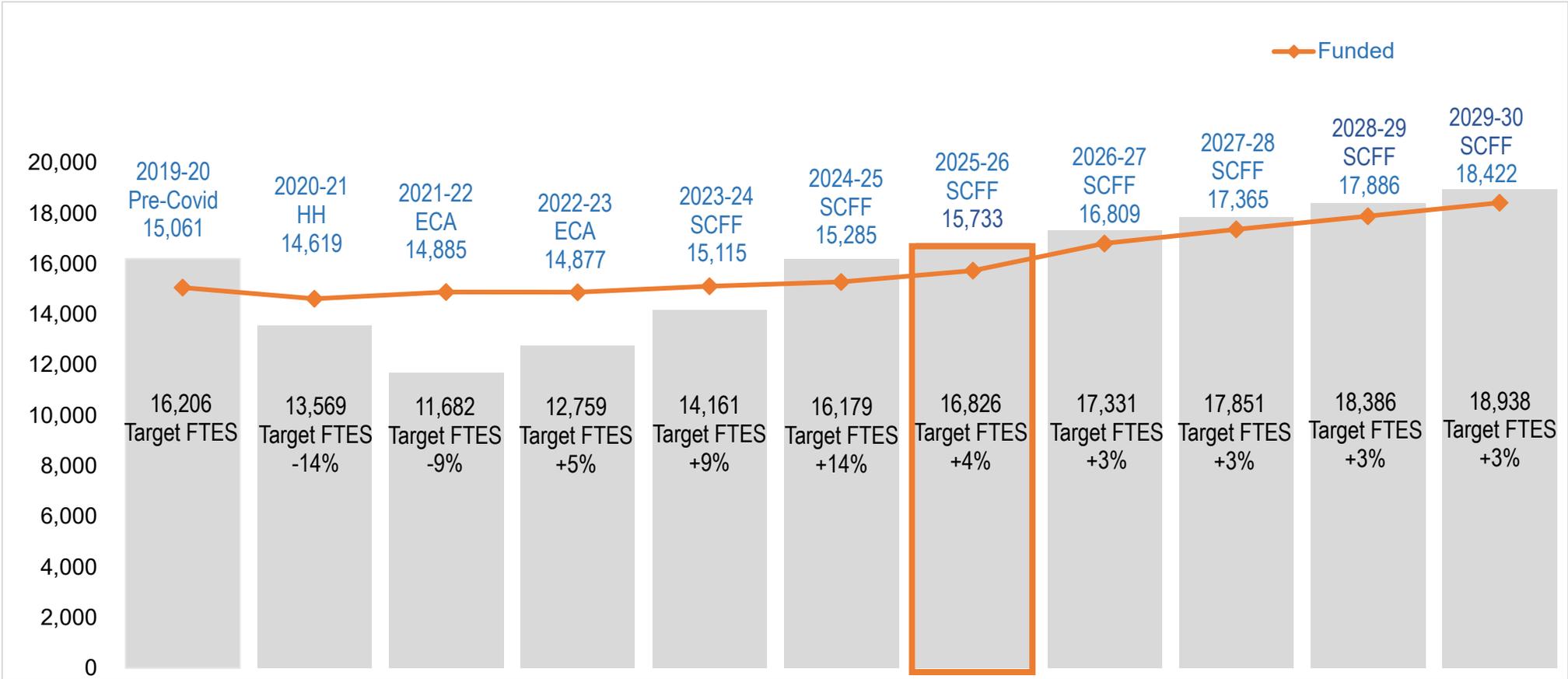
- Inland Futures Foundation

<sup>1</sup> (<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>).



# SBCCD ENROLLMENT

Enrollment for 2024-25 will set the new funding “floor” for SBCCD. 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. For this growth goals have been established at 4% for 2025-26 and 3% from 2026-27 through 2029-30.



UNRESTRICTED GENERAL FUND |

2025-26 FINAL BUDGET

		SBVC	CHC	DSO	SBCCD Total
<b>Section A - State-Based Revenue</b>					
1	Base Allocation Revenue (medium and small colleges)	\$ 7,767,836	\$ 6,658,144		<b>\$14,425,980</b>
2	3-Year Average Funded/Forecasted Credit FTES	10,178.29	4,660.14		14,838.43
3	Rate Per Credit FTES				\$5,416.20
4	Total Credit FTES Funding	\$ 55,127,668	\$ 25,240,270		<b>\$80,367,938</b>
5	Special Admit and CDCP (enhanced) FTES	712.45	176.93		889.38
6	Rate Per Special Admit and CDCP (enhanced) FTES				\$7,595.30
7	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,411,268	\$ 1,343,812		<b>\$6,755,080</b>
8	Non-Credit FTES	51.49	3.15		54.63
9	Rate Per Non-Credit FTES				\$4,567.26
10	Total Non-Credit FTES Funding	\$ 235,150	\$ 14,365		<b>\$249,515</b>
11	Total SBCCD Funded FTES	10,942.23	4,840.21		15,782.44
12	Supplemental Component (based on %)	13,835	4,985		18,821
13	Rate Per Supplemental Component				\$1,281
14	Total Supplemental Component Funding	\$ 17,725,730	\$ 6,387,074		<b>\$24,112,804</b>
15	Total Student Success Incentive Component Funding	\$ 9,602,702	\$ 4,330,071		<b>\$13,932,773</b>
16	Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 95,870,355	\$ 43,973,735		\$139,844,090
16a	Stability Provision and Growth Authority	-\$656,053	-\$300,918		-\$956,971
16b	Total State-Based Revenue After Stability Provision	\$95,214,302	\$43,672,817		\$138,887,119
17	State-Based Revenue Percent By College	68.56%	31.44%		
18	Calculated Revenue Shortfall Percent				0.00%
19	Revenue Shortfall Amount	\$0	\$0		
20	Adjusted State-Based Revenue (line 16 + line 19)	\$95,214,302	\$43,672,817	\$0	\$138,887,119
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$95,214,302	\$43,672,817	\$0	\$138,887,119
23	Change From Previous Year State Base Revenue				\$3,802,261
<b>Section B - Other Revenue</b>					
24	Part-time Faculty Funding	\$222,078	\$101,862		\$323,940
25	Full-time Faculty Funding	\$1,575,775	\$722,775		\$2,298,550
26	Lottery Funding	\$2,171,203	\$995,885		\$3,167,088
27	Interest Income	\$2,393,755	\$1,097,966		\$3,491,721
28	Other Campus Revenue Per Campus Projections	\$1,306,590	\$599,306		\$1,905,896
29	Other Revenue	\$361,022	\$119,002		\$480,024
30a	PARS Trust Gains	\$1,405,381	\$644,619		\$2,050,000
30b	Commercial Building Annual Revenue	\$0	\$0		\$0
30c	PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$800,000	\$800,000
31	Total Other Revenue	\$9,435,804	\$4,281,415		\$14,517,219
32	Total Revenue (line 22 + line 31)	\$104,650,106	\$47,954,232	\$800,000	\$153,404,338
<b>Section C - Site Expenses</b>					
33	1000 - Academic Salaries	\$40,561,123	\$18,455,254	\$1,067,104	\$60,083,481
34	2000 - Classified Salaries	\$14,510,443	\$8,534,776	\$13,974,017	\$37,019,236
35	3000 - Benefits	\$19,567,440	\$10,591,114	\$8,187,017	\$38,345,571
36	4000 - Supplies	\$861,464	\$364,861	\$412,942	\$1,639,267
37	5000 - Other Expenses and Services	\$7,868,463	\$2,748,697	\$7,535,842	\$18,153,002
38	6000 - Capital Outlay	\$380,342	\$67,160	\$214,945	\$662,447
39	7000 - Other Outgo	\$2,200	\$0	\$1,250,000	\$1,252,200
40	Site Budgeted / Projected Actual Expenditures	\$83,751,474	\$40,761,862	\$32,641,867	\$157,155,203
41	Percentage of Budget by Site	53.29%	25.94%	20.77%	
42	Shared Costs (DSO)	\$22,377,687	\$10,264,179	-\$32,641,867	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	-\$1,479,056	-\$3,071,809	\$800,000	-\$3,750,865
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>					
49a	Annual Increase/(Decrease) to Fund Balance				-\$3,750,865
47	Prior Year Audit Adjustments to Fund Balance				
49b	Fund Balance July 1, Year Beginning				\$33,618,403
50	Year-end Estimated Fund Balance (actual per CCFS311)				<b>\$29,867,538</b>
50	Fund Balance Percentage (line 51 / line 40)				19.01%
51	Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.28
52	Unrestricted Fund Balance				\$29,867,538

UNRESTRICTED GENERAL FUND |

2026-27 FORECAST

		SBVC	CHC	DSO	SBCCD Total
<b>Section A - State-Based Revenue</b>					
1	Base Allocation Revenue (medium and small colleges)	\$ 7,845,515	\$ 6,724,725		\$14,570,240
2	3-Year Average Funded/Forecasted Credit FTES	10,896.99	4,989.20		15,886.18
3	Rate Per Credit FTES				\$5,470.36
4	Total Credit FTES Funding	\$ 59,610,464	\$ 27,292,724		\$86,903,188
5	Special Admit and CDCP (enhanced) FTES	733.82	182.23		916.06
6	Rate Per Special Admit and CDCP (enhanced) FTES				\$7,671.25
7	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,629,342	\$ 1,397,968		\$7,027,310
8	Non-Credit FTES	53.03	3.24		56.27
9	Rate Per Non-Credit FTES				\$4,612.94
10	Total Non-Credit FTES Funding	\$ 244,627	\$ 14,944		\$259,571
11	Total SBCCD Funded FTES	11,683.84	5,174.67		16,858.51
12	Supplemental Component (based on %)	13,835	4,985		18,821
13	Rate Per Supplemental Component				\$1,294
14	Total Supplemental Component Funding	\$ 17,902,987	\$ 6,450,944		\$24,353,932
15	Total Student Success Incentive Component Funding	\$ 9,698,729	\$ 4,373,372		\$14,072,101
16	Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 100,931,664	\$ 46,254,676		\$147,186,340
16a	Stability Provision and Growth Authority	-\$374,067	-\$171,426		-\$545,494
16b	Total State-Based Revenue After Stability Provision	\$100,557,597	\$46,083,250		\$146,640,846
17	State-Based Revenue Percent By College	68.57%	31.43%		
18	Calculated Revenue Shortfall Percent				0.00%
19	Revenue Shortfall Amount	\$0	\$0		
20	Adjusted State-Based Revenue (line 16 + line 19)	\$100,557,597	\$46,083,250	\$0	\$146,640,846
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$100,557,597	\$46,083,250	\$0	\$146,640,846
23	Change From Previous Year State Base Revenue				\$7,753,727
<b>Section B - Other Revenue</b>					
24	Part-time Faculty Funding	\$222,139	\$101,801		\$323,940
25	Full-time Faculty Funding	\$1,576,209	\$722,341		\$2,298,550
26	Lottery Funding	\$2,171,801	\$995,287		\$3,167,088
27	Interest Income	\$2,394,415	\$1,097,306		\$3,491,721
28	Other Campus Revenue Per Campus Projections	\$1,306,950	\$598,946		\$1,905,896
29	Other Revenue	\$361,022	\$119,002		\$480,024
30a	PARS Trust Gains	\$1,405,768	\$644,232		\$2,050,000
30b	Commercial Building Annual Revenue	\$0	\$0		\$0
30c	PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$800,000	\$800,000
31	Total Other Revenue	\$9,438,306	\$4,278,913		\$14,517,219
32	Total Revenue (line 22 + line 31)	\$109,995,902	\$50,362,163	\$800,000	\$161,158,065
<b>Section C - Site Expenses</b>					
33	1000 - Academic Salaries	\$42,130,327	\$19,175,479	\$1,097,706	\$62,403,512
34	2000 - Classified Salaries	\$14,770,444	\$8,701,872	\$14,170,212	\$37,642,527
35	3000 - Benefits	\$20,066,319	\$10,810,160	\$8,284,146	\$39,160,625
36	4000 - Supplies	\$870,078	\$368,510	\$417,071	\$1,655,659
37	5000 - Other Expenses and Services	\$7,947,148	\$2,776,183	\$7,611,200	\$18,334,532
38	6000 - Capital Outlay	\$384,145	\$67,832	\$217,094	\$669,071
39	7000 - Other Outgo	\$0	\$0	\$1,262,500	\$1,262,500
40	Site Budgeted / Projected Actual Expenditures	\$86,168,462	\$41,900,036	\$33,059,929	\$161,128,427
41	Percentage of Budget by Site	53.48%	26.00%	20.52%	
42	Shared Costs (DSO)	\$22,670,539	\$10,389,390	-\$33,059,929	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,156,901	-\$1,927,263	\$800,000	\$29,638
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>					
49a	Annual Increase/(Decrease) to Fund Balance				\$29,638
47	Prior Year Audit Adjustments to Fund Balance				
49b	Fund Balance July 1, Year Beginning				\$29,867,538
50	Year-end Estimated Fund Balance (actual per CCFS311)				\$29,897,176
50	Fund Balance Percentage (line 51 / line 40)				18.55%
51	Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.23
52	Unrestricted Fund Balance				\$29,897,176



UNRESTRICTED GENERAL FUND |

2027-28 FORECAST

		SBVC	CHC	DSO	SBCCD Total
<b>Section A - State-Based Revenue</b>					
1	Base Allocation Revenue (medium and small colleges)	\$ 7,923,970	\$ 6,791,972		\$14,715,942
2	3-Year Average Funded/Forecasted Credit FTES	11,224.13	5,138.98		16,363.11
3	Rate Per Credit FTES				\$5,525.07
4	Total Credit FTES Funding	\$ 62,014,071	\$ 28,393,218		\$90,407,288
5	Special Admit and CDCP (enhanced) FTES	755.84	187.70		943.54
6	Rate Per Special Admit and CDCP (enhanced) FTES				\$7,747.96
7	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 5,856,205	\$ 1,454,306		\$7,310,510
8	Non-Credit FTES	54.62	3.34		57.96
9	Rate Per Non-Credit FTES				\$4,659.07
10	Total Non-Credit FTES Funding	\$ 254,485	\$ 15,546		\$270,031
11	Total SBCCD Funded FTES	12,034.59	5,330.02		17,364.61
12	Supplemental Component (based on %)	13,835	4,985		18,821
13	Rate Per Supplemental Component				\$1,307
14	Total Supplemental Component Funding	\$ 18,082,017	\$ 6,515,454		\$24,597,471
15	Total Student Success Incentive Component Funding	\$ 9,795,716	\$ 4,417,106		\$14,212,822
16	Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 103,926,464	\$ 47,587,601		\$151,514,065
16a	Stability Provision and Growth Authority	-\$298,393	-\$136,633		-\$435,026
16b	Total State-Based Revenue After Stability Provision	\$103,628,072	\$47,450,968		\$151,079,038
17	State-Based Revenue Percent By College	68.59%	31.41%		
18	Calculated Revenue Shortfall Percent				0.00%
19	Revenue Shortfall Amount	\$0	\$0		
20	Adjusted State-Based Revenue (line 16 + line 19)	\$103,628,071	\$47,450,968	\$0	\$151,079,038
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$103,628,071	\$47,450,968	\$0	\$151,079,038
23	Change From Previous Year State Base Revenue				\$4,438,192
<b>Section B - Other Revenue</b>					
24	Part-time Faculty Funding	\$222,197	\$101,743		\$323,940
25	Full-time Faculty Funding	\$1,576,620	\$721,930		\$2,298,550
26	Lottery Funding	\$2,172,368	\$994,720		\$3,167,088
27	Interest Income	\$2,395,040	\$1,096,681		\$3,491,721
28	Other Campus Revenue Per Campus Projections	\$1,307,291	\$598,605		\$1,905,896
29	Other Revenue	\$361,022	\$119,002		\$480,024
30a	PARS Trust Gains	\$1,406,135	\$643,865		\$2,050,000
30b	Commercial Building Annual Revenue	\$0	\$0		\$0
30c	PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$0	\$0
31	Total Other Revenue	\$9,440,673	\$4,276,545		\$13,717,219
32	Total Revenue (line 22 + line 31)	\$113,068,744	\$51,727,513	\$0	\$164,796,257
<b>Section C - Site Expenses</b>					
33	1000 - Academic Salaries	\$42,812,078	\$19,508,581	\$1,097,706	\$63,418,365
34	2000 - Classified Salaries	\$15,473,608	\$9,100,962	\$14,645,162	\$39,219,732
35	3000 - Benefits	\$20,542,711	\$11,018,291	\$8,467,989	\$40,028,990
36	4000 - Supplies	\$878,779	\$372,195	\$421,242	\$1,672,216
37	5000 - Other Expenses and Services	\$8,026,620	\$2,803,945	\$7,667,312	\$18,497,877
38	6000 - Capital Outlay	\$387,987	\$68,510	\$219,265	\$675,762
39	7000 - Other Outgo	\$0	\$0	\$1,275,125	\$1,275,125
40	Site Budgeted / Projected Actual Expenditures	\$88,121,782	\$42,872,484	\$33,793,801	\$164,788,067
41	Percentage of Budget by Site	53.48%	26.02%	20.51%	
42	Shared Costs (DSO)	\$23,179,830	\$10,613,971	-\$33,793,801	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,767,133	-\$1,758,943	\$0	\$8,190
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>					
49a	Annual Increase/(Decrease) to Fund Balance				\$8,190
47	Prior Year Audit Adjustments to Fund Balance				
49b	Fund Balance July 1, Year Beginning				\$29,897,176
50	Year-end Estimated Fund Balance (actual per CCFS311)				\$29,905,366
50	Fund Balance Percentage (line 51 / line 40)				18.15%
51	Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.18
52	Unrestricted Fund Balance				\$29,905,366



UNRESTRICTED GENERAL FUND |

2028-29 FORECAST

	SBVC	CHC	DSO	SBCCD Total
<b>Section A - State-Based Revenue</b>				
1	Base Allocation Revenue (medium and small colleges)	\$ 8,003,210	\$ 6,859,892	\$14,863,102
2	3-Year Average Funded/Forecasted Credit FTES	11,560.86	5,293.15	16,854.01
3	Rate Per Credit FTES			\$5,580.32
4	Total Credit FTES Funding	\$ 64,513,238	\$ 29,537,464	\$94,050,702
5	Special Admit and CDCP (enhanced) FTES	778.51	193.33	971.85
6	Rate Per Special Admit and CDCP (enhanced) FTES			\$7,825.44
7	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 6,092,210	\$ 1,512,914	\$7,605,124
8	Non-Credit FTES	56.26	3.44	59.70
9	Rate Per Non-Credit FTES			\$4,705.66
10	Total Non-Credit FTES Funding	\$ 264,741	\$ 16,172	\$280,914
11	Total SBCCD Funded FTES	12,395.63	5,489.92	17,885.55
12	Supplemental Component (based on %)	13,835	4,985	18,821
13	Rate Per Supplemental Component			\$1,320
14	Total Supplemental Component Funding	\$ 18,262,837	\$ 6,580,608	\$24,843,446
15	Total Student Success Incentive Component Funding	\$ 9,893,673	\$ 4,461,277	\$14,354,950
16	Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 107,029,908	\$ 48,968,328	\$155,998,236
16a	Stability Provision and Growth Authority	\$0	\$0	\$0
16b	Total State-Based Revenue After Stability Provision	\$107,029,909	\$48,968,328	\$155,998,236
17	State-Based Revenue Percent By College	68.61%	31.39%	
18	Calculated Revenue Shortfall Percent			0.00%
19	Revenue Shortfall Amount	\$0	\$0	
20	Adjusted State-Based Revenue (line 16 + line 19)	\$107,029,908	\$48,968,328	\$0
21	Proposed Base Allocation Increase			\$0
22	Total State Revenue	\$107,029,908	\$48,968,328	\$0
23	Change From Previous Year State Base Revenue			\$4,919,198
<b>Section B - Other Revenue</b>				
24	Part-time Faculty Funding	\$222,254	\$101,686	\$323,940
25	Full-time Faculty Funding	\$1,577,028	\$721,522	\$2,298,550
26	Lottery Funding	\$2,172,929	\$994,159	\$3,167,088
27	Interest Income	\$2,395,659	\$1,096,062	\$3,491,721
28	Other Campus Revenue Per Campus Projections	\$1,307,629	\$598,267	\$1,905,896
29	Other Revenue	\$361,022	\$119,002	\$480,024
30a	PARS Trust Gains	\$686,097	\$313,903	\$1,000,000
30b	Commercial Building Annual Revenue	\$0	\$0	\$0
30c	PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0	\$0
31	Total Other Revenue	\$8,722,619	\$3,944,600	\$12,667,219
32	Total Revenue (line 22 + line 31)	\$115,752,527	\$52,912,928	\$0
<b>Section C - Site Expenses</b>				
33	1000 - Academic Salaries	\$43,502,333	\$19,845,691	\$1,097,706
34	2000 - Classified Salaries	\$16,182,753	\$9,503,898	\$15,124,625
35	3000 - Benefits	\$21,087,028	\$11,245,277	\$8,675,884
36	4000 - Supplies	\$887,567	\$375,917	\$425,455
37	5000 - Other Expenses and Services	\$8,106,886	\$2,831,985	\$7,743,985
38	6000 - Capital Outlay	\$391,867	\$69,195	\$221,458
39	7000 - Other Outgo	\$0	\$0	\$1,287,876
40	Site Budgeted / Projected Actual Expenditures	\$90,158,434	\$43,871,963	\$34,576,989
41	Percentage of Budget by Site	53.47%	26.02%	20.51%
42	Shared Costs (DSO)	\$23,723,165	\$10,853,824	-\$34,576,989
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$1,870,928	-\$1,812,859	\$0
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>				
49a	Annual Increase/(Decrease) to Fund Balance			\$58,070
47	Prior Year Audit Adjustments to Fund Balance			
49b	Fund Balance July 1, Year Beginning			\$29,905,366
50	Year-end Estimated Fund Balance (actual per CCFS311)			\$29,963,436
50	Fund Balance Percentage (line 51 / line 40)			17.77%
51	Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)			2.13
52	Unrestricted Fund Balance			\$29,963,436

UNRESTRICTED GENERAL FUND |

2029-30 FORECAST

		SBVC	CHC	DSO	SBCCD Total
<b>Section A - State-Based Revenue</b>					
1	Base Allocation Revenue (medium and small colleges)	\$ 8,083,242	\$ 6,928,491		\$15,011,733
2	3-Year Average Funded/Forecasted Credit FTES	11,907.68	5,451.95		17,359.63
3	Rate Per Credit FTES				\$5,636.12
4	Total Credit FTES Funding	\$ 67,113,121	\$ 30,727,824		\$97,840,945
5	Special Admit and CDCP (enhanced) FTES	801.87	199.13		1,001.00
6	Rate Per Special Admit and CDCP (enhanced) FTES				\$7,903.70
7	Total Special Admit and CDCP (enhanced) FTES Funding	\$ 6,337,726	\$ 1,573,885		\$7,911,610
8	Non-Credit FTES	57.95	3.54		61.49
9	Rate Per Non-Credit FTES				\$4,752.71
10	Total Non-Credit FTES Funding	\$ 275,410	\$ 16,824		\$292,234
11	Total SBCCD Funded FTES	12,767.50	5,654.62		18,422.12
12	Supplemental Component (based on %)	13,835	4,985		18,821
13	Rate Per Supplemental Component				\$1,333
14	Total Supplemental Component Funding	\$ 18,445,466	\$ 6,646,414		\$25,091,880
15	Total Student Success Incentive Component Funding	\$ 9,992,610	\$ 4,505,890		\$14,498,500
16	Total State-Based Revenue (sum of lines 1,4,7,10,14,15)	\$ 110,247,574	\$ 50,399,328		\$160,646,902
16a	Stability Provision and Growth Authority	-\$1	\$0		-\$1
16b	Total State-Based Revenue After Stability Provision	\$110,247,574	\$50,399,328		\$160,646,901
17	State-Based Revenue Percent By College	68.63%	31.37%		
18	Calculated Revenue Shortfall Percent				0.00%
19	Revenue Shortfall Amount	\$0	\$0		
20	Adjusted State-Based Revenue (line 16 + line 19)	\$110,247,574	\$50,399,328	\$0	\$160,646,901
21	Proposed Base Allocation Increase				\$0
22	Total State Revenue	\$110,247,574	\$50,399,328	\$0	\$160,646,901
23	Change From Previous Year State Base Revenue				\$4,648,665
<b>Section B - Other Revenue</b>					
24	Part-time Faculty Funding	\$222,311	\$101,629		\$323,940
25	Full-time Faculty Funding	\$1,577,432	\$721,118		\$2,298,550
26	Lottery Funding	\$2,173,486	\$993,602		\$3,167,088
27	Interest Income	\$2,396,272	\$1,095,448		\$3,491,721
28	Other Campus Revenue Per Campus Projections	\$1,307,964	\$597,932		\$1,905,896
29	Other Revenue	\$361,022	\$119,002		\$480,024
30a	PARS Trust Gains	\$343,136	\$156,864		\$500,000
30b	Commercial Building Annual Revenue	\$0	\$0		\$0
30c	PARS FCC Legal Fees Reimbursement/DSO Portion	\$0	\$0		\$0
31	Total Other Revenue	\$8,381,624	\$3,785,594		\$12,167,219
32	Total Revenue (line 22 + line 31)	\$118,629,198	\$54,184,922	\$0	\$172,814,120
<b>Section C - Site Expenses</b>					
33	1000 - Academic Salaries	\$44,208,119	\$20,190,386	\$1,097,706	\$65,496,211
34	2000 - Classified Salaries	\$16,907,855	\$9,915,899	\$15,614,877	\$42,438,630
35	3000 - Benefits	\$21,684,086	\$11,497,259	\$8,903,735	\$42,085,080
36	4000 - Supplies	\$896,443	\$379,676	\$429,709	\$1,705,828
37	5000 - Other Expenses and Services	\$8,187,955	\$2,860,305	\$7,821,425	\$18,869,684
38	6000 - Capital Outlay	\$395,785	\$69,887	\$223,673	\$689,345
39	7000 - Other Outgo	\$0	\$0	\$1,300,755	\$1,300,755
40	Site Budgeted / Projected Actual Expenditures	\$92,280,242	\$44,913,412	\$35,391,879	\$172,585,533
41	Percentage of Budget by Site	53.47%	26.02%	20.51%	
42	Shared Costs (DSO)	\$24,288,479	\$11,103,401	-\$35,391,879	
43	Annual Excess/(Deficit) (line 32 - line 40 - line 42)	\$2,060,478	-\$1,831,891	\$0	\$228,587
<b>Section D - One-Time Adjustments &amp; Fund Balance</b>					
49a	Annual Increase/(Decrease) to Fund Balance				\$228,587
47	Prior Year Audit Adjustments to Fund Balance				
49b	Fund Balance July 1, Year Beginning				\$29,963,436
50	Year-end Estimated Fund Balance (actual per CCFS311)				\$30,192,023
50	Fund Balance Percentage (line 51 / line 40)				17.49%
51	Fund Bal Coverage in Mos (line 52/(line 40-savings)/12)				2.10
52	Unrestricted Fund Balance				\$30,192,023