

# FINAL BUDGET

Fiscal Year 2013-14



SAN BERNARDINO  
COMMUNITY  
COLLEGE  
DISTRICT

114 S. Del Rosa Drive · San Bernardino, CA  
[www.SBCCD.org](http://www.SBCCD.org) · 909-382-4000



# FINAL BUDGET

Fiscal Year 2013-14



# Principal Officials

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Vacant, Interim Vice Chancellor, Human Resources & Employee Relations  
Dr. Gloria Fisher, Interim President, San Bernardino Valley College  
Dr. Cheryl Marshall, President, Crafton Hills College

*Promoting the discovery and application of knowledge, the acquisition of skills, and the development of intellect and character in a manner that prepares students to contribute effectively and ethically as citizens of a rapidly changing and increasingly technological world.*



# The Government Finance Officers Association of the United States and Canada (GFOA)

presented a  
Distinguished Budget Presentation Award to the  
San Bernardino Community College

District for its annual budget for

the fiscal year beginning

July 1, 2012. In order to

receive this award, a

governmental unit must

publish a budget

document that meets

program criteria as a

policy document, as

an operations guide,

as a financial plan, and

as a communication

device.



This award is valid for a period of

one year only. We believe our current

budget continues to conform to program

requirements, and we are submitting it to GFOA to determine its eligibility

for another award.



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September 12, 2013

Dear Members of the Board of Trustees:

I am pleased to present the Final Budget for the fiscal year ending June 30, 2014. This budget was developed in accordance with Title 5, the California Community Colleges Budget and Accounting Manual, the best practices of the Government Finance Officers Association, and the fiscal policies set by the Board of Trustees.

The District will be better equipped to face its budget challenges in fiscal year 2013-14 as a result of the long-awaited renewal of restoration, growth and COLA adjustments from the State. In his approved 2013-14 State Budget, the Governor increased apportionment for enrollment restoration of 1.63%, a cost-of-living-adjustment of 1.57%, and an increase of \$50.0 million for the New Student Success and Support Program formerly known as Matriculation. The funded credit full-time equivalent students (FTES) for this fiscal year is estimated to be 13,406 for SBCCD, an increase of 215 FTES or 1.63% as provided in the State's growth allocation. The District is targeting 13,759 credit FTES and no noncredit FTES for fiscal year 2013-14.

However, for the future this State funding is dependent upon many unforeseeable economic conditions, including State corporate and individual tax revenues, as well as sunset dates in which the new tax revenues are scheduled to end. As long as we proceed cautiously and conservatively, our district has the opportunity to pursue a number of its highest priorities, goals, and objectives; and, to begin growing our student population (FTES) to previous levels.

This budget assumes a net 7.89% increase in health and welfare benefit costs, contractual step and column increases, the implementation of our MOU with the faculty for work on Student Learning Outcomes (SLOs), and implementation of the goals and objectives of the district's strategic plan. The fund balance (reserve) is estimated to be \$25.4 million on June 30, 2014, or 34.7% of the expenditure budget, an increase of \$1.3 million compared to the previous year. The Board has set 15% as the minimum requirement while the State has a 5% minimum requirement. SBCCD has remained fiscally conservative during these difficult budget years and has been able to meet the cash flow demands resulting from the state's system of deferring our cash income.

The Board's adopted directives have guided the development of a strategic budget that carefully balances the need to provide access to educational resources for our communities and provide academic excellence in our classrooms. It also preserves our commitment to faculty and staff – we have not had any layoffs of full-time contract employees, furloughs, or other salary reductions, as many other districts had over the past few years.

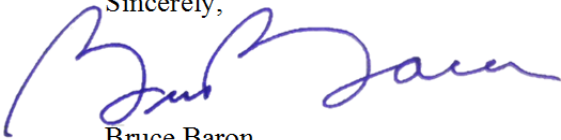
The significant budget reductions of the past few years have relied heavily upon sacrifice by every member of the SBCCD community. We've implemented a series of cost-cutting measures including filling positions selectively, reducing budgets in operational programs, and reallocating resources to meet

the highest priority needs. We will continue to effectively manage our budget to help ensure prudent spending, which can result in savings that will assist in balancing future budgets.

We must continue to reinvent ourselves, increase productivity and strive to offer the highest possible educational and support services to our Students. We are continually assessing how we are organized and delivering services; assessing our effectiveness and efficiency; and seeking ways to continuously improve. We also review additional revenue opportunities that can potentially supplement our State appropriations; and, explore public and private partnerships that can provide new resources. These opportunities can potentially achieve exciting and measurable outcomes for our students and the communities we serve.

This budget demonstrates our commitment to our students, faculty, staff and community. Many lives have been changed for the better as a result of the education garnered from San Bernardino Valley College, Crafton Hills College, the Economic Development Corporate Training Center, and KVCR. We sincerely hope that our students continue their learning to enhance their skills, improve their employment opportunities, and achieve their educational goals.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bruce Baron". The signature is fluid and cursive, with a large initial "B" and a long, sweeping tail.

Bruce Baron  
Chancellor





# Introduction

## BUDGET SUMMARY

### Balanced Budget

The budget is balanced utilizing revenues and fund balance to cover expenditures.

### Integrated Planning and Budgeting

The colleges and the District Office have each used their program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives.

### State Budget Update

*Board of Governors, July 2013*

#### **Budget Update: 2013-14 Budget Approved by the Legislature<sup>1</sup>**

For the third year in a row, California has enacted an on-time budget. For the first time in years, the budget includes spending increases (rather than reductions) that do not include the threat of mid-year trigger cuts. The 2013-14 budget (AB 110), with the help of Proposition 30 and a slowly improving economy, substantially reinvests in education funding after years of painful retraction.

Just how well the economy is improving was a major subject of debate between the Governor and the Legislature after May Revision. The Legislative Analyst's Office projected that revenues over the 2011-12 through 2013-14 period were \$3.3 billion higher than those of the Department of Finance. Initially, the Legislature had ambitions to spend well above the amounts proposed by the Governor. The Governor held fast, though, and in the interest of getting an on-time budget, the legislature agreed to use the governor's revenues with a promise to revisit expenditures in January if more revenues materialize. It is possible, then, that more resources will be available for one-time uses as the fiscal year progresses.

#### **Education Highlights**

Proposition 98- For the 2013-14 fiscal year, K-14 Proposition 98 is funded at a total of \$55.2 billion.

K-12- The 2013-14 budget approved by the legislature completely restructures the state's K-12 school finance system. The new funding formula, referred to as the Local Control Funding Formula (LCFF), shifts decision making power and accountability to the local level. The LCFF limits the number of categorical funding allocations, and instead consists of base, supplemental, and concentration funding grants that allocate additional resources to the neediest schools based on student demographics.

UC/CSU- The 2013-14 budget includes \$125.1 million General Fund increases for each of the UC and CSU systems. Both segments are also receiving \$125 million in 2013-14 for holding tuition and fees flat in the 2012-13 academic year. Additionally, the 2013-14 budget shifts the UC's general obligation and lease revenue bond

<sup>1</sup> Troy, Dan. (July 8, 2013) *Budget update: 2013-14 budget approved by the legislature*, Item 4.5, California Community Colleges Chancellor's Office Board of Governor's Meeting.



debt service into its main support budget appropriation, to allow UC to issue its own debt for capital infrastructure and to restructure its State Public Works Board debt.

### **California Community Colleges**

By enacting a budget that provides new funding for access, student success, and a cost-of-living-adjustment (COLA), the interests of the Governor and the Legislature appear to be well-aligned with those of the Board of Governors. The major components of the 2013-14 budget include:

- \$88 million increase in categorical funding:
  - \$50 million for Student Success and Support (of this amount \$14 million can be used for common assessment, e-planning and e-transcripts)
  - \$15M for DSPS
  - \$15M for EOPS
  - \$8M for CalWORKs
- \$87.5 million for a COLA (1.57%)
- \$89.4 million funding to restore access (1.63%)
- \$25 million for adult education local planning grants. The 2013-14 budget provides \$25 million to be distributed in the form of grants to local consortia consisting of at least one community college district and one K-12 district. Additional details regarding these planning grants and a framework for the future of adult education are likely to be determined in future legislation. The 2013-14 budget requires the Chancellor's Office and the Department of Education to submit a joint report to the legislature and the governor by March of 2013-14 which includes the status of developing regional consortia across the state and the status of allocation of grant awards made to the regional consortia.
- \$47 million for energy efficiency activities related to Proposition 39. The 2013-14 budget states that these dollars are to be allocated in a manner determined by the Chancellor's Office. District reporting requirements will be specified in trailer legislation. The Chancellor's Office will be granted one additional FTE to carry out the workload and activities associated with proposition 39. An additional \$3M will go toward the Energy Conservation Assistance Act (ECAA) revolving loan program administered by the California Energy Commission.
- \$16.9 million for the Online Education Initiative. These funds will be used by community colleges to enhance online education efforts, including the creation of a centralized Virtual Campus into a single hosting system, to enable students to find online courses and access 24/7 support through a common portal.
- \$30 million to pay down community college deferrals. This is a change from the May Revision which proposed to pay down \$63.7 million in deferrals. System-wide deferrals will now total \$592M – a major reduction from the \$961M it was just prior to Proposition 30's passage.
- \$30 million for deferred maintenance and instructional equipment. The 2013-14 budget provides \$30 million for deferred maintenance. These dollars are specified as one time funds, though paid with budget year money.
- \$150k in funding for the Academic Senate. This restores the Senate to its 2008-09 funding level.
- Establishes priority enrollment for CalWORKs participants.
- The 2013-14 budget transfers oversight responsibilities for apprenticeship programs from K-12 to the Community Colleges.

### **Conclusion: Positive Steps, but Significant Cautions Remain**

The 2013-14 budget approved by the legislature demonstrates that California is beginning to rebuild and is reinvesting in education after years of devastating cuts. California Community Colleges have the opportunity to restore access for approximately 40,000 students who have been shut out of the system and restore funding to vital programs and services that have seen major cuts over the past few years. The passage of Proposition 30 and the state's more hopeful economic outlook has put us in a different position than in previous years; this



opportunity should be used to address long-term priorities, such as supporting access and increasing the quality of services we provide to our students. We are grateful to the Governor and the Legislature for reinvesting in education so significantly for the first time in years.

There are some areas of caution, however. It should be made clear that Proposition 30 revenues are not permanent. The sales tax rate increase began this calendar year and lasts through 2016. The increase on upper-income income taxes began in 2012 and will last through 2018. So, unless the tax rate increases are extended at some later date, the state will begin to experience the loss of Prop 30 revenues in the 2016-17 fiscal year and those revenues will be completely gone as of the 2019-20 fiscal year. Districts need to understand the short-term nature of the Proposition 30 and exercise appropriate caution when expanding their budgets.

Further, there appears to be some confusion about what Proposition 30 does and doesn't do. While the passage of Proposition 30 spared the community colleges even deeper cuts, it is not accurate to state that every dollar of Proposition 30 is "new" money. The 2012 Budget Act was adopted under the assumption that Proposition 30 would prevail at the ballot. The only true increases in funding for the 2012-13 fiscal year was \$50 million for increased access and about \$160 million in deferral buy down. Indeed, much of the funding appropriated to the colleges through the Education Protection Account (an account created in the initiative to collect and disburse Prop 30 revenues) replaces General Fund that would otherwise have supported our budget.

Finally, the general apportionment has been increasingly funded through resources other than the General Fund. Only a few years ago, the state apportionment consisted approximately of 60 percent General Fund, with the remainder a combination of local property taxes and student fees. The General Fund now makes up less than 40 percent of our apportionment. This means our budget is more reliant on estimated revenues (property tax, RDA allocations, fees, the Education Protection Account) rather than on Budget Act appropriations. When these revenue sources are short of estimates, districts may experience unanticipated deficits at the end of the year. Some of these resources have statutory backfill requirements (RDA and the Education Protection Act), but the amount of the backfill is subject to the Department of Finance's determination. Further, the timing of the backfill may still result in significant cash flow problems for districts as funds may not be received until well after the fiscal year. The lack of a continuously appropriated general apportionment is increasingly problematic.

## Budget Assumptions

The SBCCD budget includes the following assumptions:

- State funded enrollment of 13,489 credit full-time equivalent students (FTES) per Advance Apportionment. This includes Access funding calculated by the State Chancellor's Office based on the State Budget, which includes 1.57% cost of living adjustment (COLA), 1.63% funding for growth and 2011-12 repayment of workload for California Community Colleges.
- District targeted enrollment of 13,759 credit FTES for 2013-14.
- A 7.9% increase in health and welfare benefits.
- A \$264,000 decrease in KVCR General Fund support.
- A resource allocation split of 70/30 SBVC/CHC.

## Enrollment

For 2012-13, the State funded the District 13,191 credit FTES per the Period 2 report. Actual enrollment was 13,240 credit FTES (9,410 for San Bernardino Valley College (SBVC) and 3,830 for Crafton Hills College (CHC)). This is 49 credit FTES, or 0.4%, over the funded amount from the State. Based on 2013-14 Advance Apportionment figures, the State is funding enrollment of 13,489 credit FTES, an increase of 2.26% compared to 2012-13. The District has determined the target enrollment for its 2013-14 budget to be 13,759 credit FTES (9,631 for SBVC and 4,128 for CHC). This is 270 FTES (2.0%) over funded FTES per Advance Apportionment.

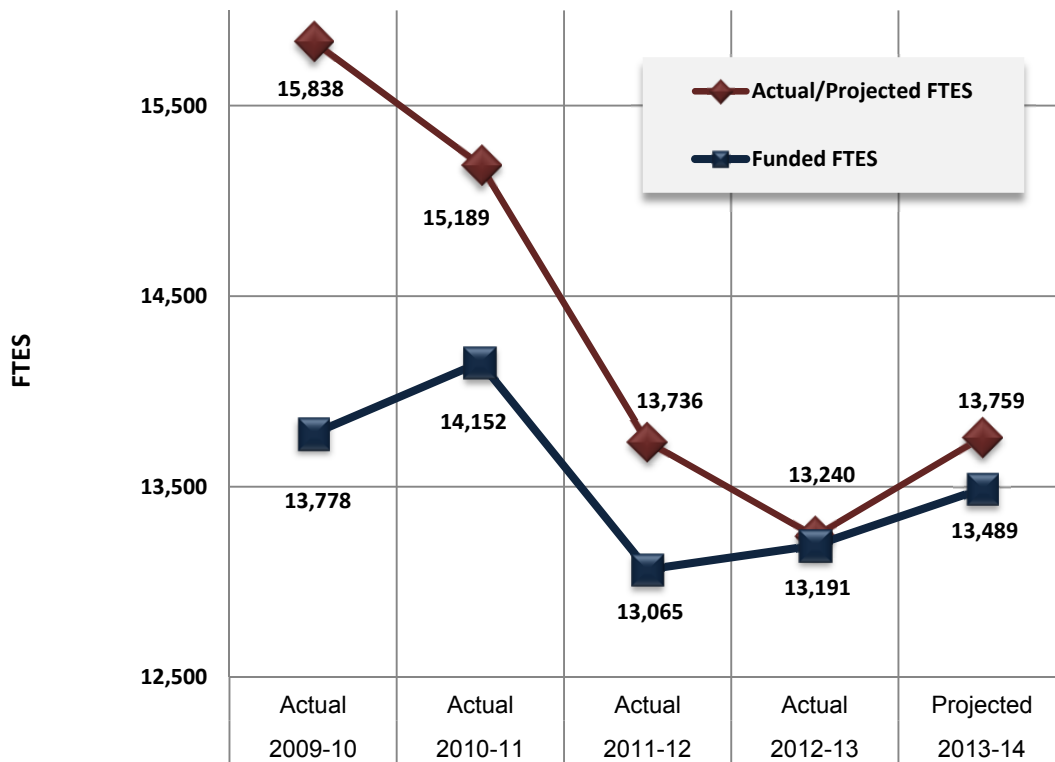


### Full-Time Equivalent Students (FTES)

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Projected
SBVC	11,052	10,506	9,595	9,410	9,631 *
CHC	4,786	4,683	4,141	3,830	4,128 *
District FTES	15,838	15,189	13,736	13,240	13,759 *
Total Funded FTES	13,778	14,152	13,065	13,191	13,489 **
Actual over Funded	2,060	1,037	671	49	270
% FTES Over Funded	15.0	7.3	5.1	0.4	2.0

\*Per District Target

\*\*Per Advance Apportionment





## Revenues

Federal, state, and local revenues for all funds, excluding transfers, are budgeted at \$158,939,904, an increase of \$10,024,729 (6.73%) compared to last year's actual of \$148,915,175. This is primarily due to increases to General Apportionments, General Categorical Programs and Reimbursable Categorical Programs.

Federal revenues are budgeted at \$31,498,453, an increase of \$1,584,469 (5.30%) compared to last year's actual of \$29,913,984. This is primarily due to increases in Title V funding.

State revenues are budgeted at \$71,358,741, an increase of \$10,333,461 (16.93%) compared to last year's actual of \$61,025,280. This is primarily due to an increase of \$5 million in General Apportionment and \$5 million in Categorical Programs

Local revenues are budgeted at \$56,082,710, a decrease of \$1,893,201 (-3.27%) compared to last year's actual of \$57,975,911. This is primarily due to an expected decrease of \$1.1 million in contributions to the KVCR program and a \$400,000 decrease to the Bond Interest Redemption Fund.

## Expenditures

Expenditures for all funds for the budget year, excluding transfers and capital outlay, are budgeted at \$116,252,618 an increase of \$22.8 million compared to last year's actual of \$93,408,439. This is primarily due to a \$6.2 million increase of the General Fund, Unrestricted, an \$8 million increase of the restricted funds, a \$10.2 million of the increase for Measure M expenditures, and a decrease of \$2 million of the Retiree Benefit Fund.

The \$6.2 million change in the General Fund, Unrestricted is primarily due to increases of \$800,000 in academic salaries, \$1.2 million in classified salaries, \$1.1 million in employee benefits, and \$3 million in services and other expenses. The \$8 million change in the restricted funds is primarily due to increases in other expenses and services in the restricted general fund.

This year, the District will implement a series of cost cutting measures. It will manage enrollment, fill only mission-critical vacant positions, and implement a series of other cost cutting actions at each site. The District will follow the Board's directive of developing transition plans in 2013-14 to minimize or mitigate future utilization of fund balance.

## Capital Expenditures

\$91.1 million is budgeted to continue implementing SBVC and CHC facilities master plans and the District's Five Year Construction Plan. Consistent with the Five Year Construction Plan submitted for approval to the Board of Trustees in July 2013, projects scheduled to be designed or constructed next year are as follows:



- Signage/Americans with Disabilities Act (ADA) Upgrades
- Central Plant and Campuswide Infrastructure
- New Athletic/PE Facility/Stadium
- Business Building Renovation
- Auditorium Renovation
- Vocational Technical Building
- Miscellaneous Projects
- Parking Structure



- New Science Building
- New Crafton Center (One Stop Student Center)
- New Occupational Education Building #2
- New Physical Education Building
- LADM Labs, Offices & Lecture Renovation
- Student Services A Seismic Upgrade & Renovation
- College Center Seismic Upgrade & Renovation
- Performing Arts Center Seismic Upgrade & Renovation
- Maintenance & Operations Renovation
- Occupational Education Building #1 Improvements
- Chemistry & Health Services Improvements
- Classroom Building Improvements
- Improvements Campuswide

## Other Financing Sources

Net other financing sources for all funds are budgeted at \$52,900,329, an increase of \$2,831,421 compared to last year's actual of \$50,068,908. This is the net of incoming transfers and other outgo.

## General Fund, Unrestricted Fund Balance

Fund Balance is used to describe the net assets, or available resources, of funds. At the end of Fiscal Year 2013 the unrestricted general fund balance was \$24.1 million, or 35.5% of the total unrestricted general fund expenditure budget. Fund balance will increase approximately \$1.3 million at the end of fiscal year 2014. The unrestricted general fund balance is expected to end the year at \$25.4 million, or 34.7% of the total unrestricted general fund expenditure budget.

In March 2013, the Board of Trustees provided a directive to maintain a minimum of 15% fund balance of expenditure budget, and the State mandates a minimum of 5%. These levels of fund balance are necessary to accommodate the District's cash flow needs as the State continues to defer appropriation payments. As mentioned above, the District will follow the Board's directive of developing transition plans in 2013-14 to minimize or mitigate future utilization of fund balance.

### *DEFERRAL FACTOR*

Assuming the District will have \$8 million of revenue deferred into fiscal year 2013-14 from the State, the "real" fund balance is expected to be \$17.4 million, or 23.7% of the total unrestricted general fund expenditure budget. The district does not anticipate any cash needs during fiscal year 2013-2014; however, if necessary, the District will seek short-term financing from sources such as inter-fund borrowing from the San Bernardino County's Constitutional Advance, or an alternate tax revenue anticipation note (TRAN) source to meet the District's cash flow needs.

## MISSION

The mission of the San Bernardino Community College District (SBCCD) is to promote the discovery and application of knowledge, the acquisition of skills, and the development of intellect and character in a manner that prepares students to contribute effectively and ethically as citizens of a rapidly changing and increasingly technological world. This mission is achieved through the District's two colleges – San Bernardino Valley College (SBVC) and Crafton Hills College (CHC); the Economic Development and Corporate Training (EDCT) division; and its public broadcast system, KVCR TV-FM, by providing high quality, effective and accountable instructional programs and services.



# STRATEGIC DIRECTIONS, GOALS, & OBJECTIVES

## Strategic Directive 1: Institutional Effectiveness

**Goals**

1.1 – Implement and integrate decision-making, planning, and resource allocation structures and processes that are collaborative, transparent, evidence-based, effective, and efficient.

**Objectives**

1.1.1 – Create structures and processes to ensure effective communication about decision-making and collegial consultation among all District entities, namely, CHC, SBVC, TESS, EDCT, KVCR, and District Office.

## Strategic Directive 2: Learning Centered Institution for Student Access, Retention and Success

**Goals**

2.1 – Ensure access to and delivery of programs, services, and support that meet the diverse needs of students, prospective students, and the community.

2.2 – Improve student retention, success, and persistence across the District.

2.3 – Achieve excellence in teaching and learning at all district sites through professional development and a continuous improvement process.

**Objectives**

2.1.1 – Provide financial and technological support for the facilitation of student access to programs and services.

2.2.1 – Provide financial and technological support for the improvement of classroom instruction and student support services.

2.2.2 – Develop and implement a District Staffing Plan that includes targets for improvement of full-time/part-time faculty ratios.

2.3.1 – Maintain district commitment to professional development at the colleges.

2.3.2 – Maintain the district commitment to continuous improvement processes.

## Strategic Directive 3: Resource Management for Efficiency, Effectiveness and Excellence

**Goals**

3.1 – Optimize the development, maintenance, and use of resources in accord with applicable plans.

**Objectives**

3.1.1 – Evaluate and enhance the system for training employees in accordance with District plans.

3.1.2 – Review and refine established processes that support the transparent allocation of resources districtwide.

## Strategic Directive 4: Enhanced and Informed Governance and Leadership

**Goals**

4.1 – Optimize governance structures and processes throughout the District.

**Objectives**

4.1.1 – Periodically evaluate, enhance, and document District collegial consultation structures and processes.

4.1.2 – Periodically evaluate, enhance, and document the functional relationships among District entities.



4.2 – Continuously develop leaders among all groups.

4.2.1 – Facilitate the development of leaders through professional development.

**Strategic Directive 5: Inclusive Climate**

**Goals**

**Objectives**

5.1 – Value diversity and promote inclusiveness among employees, students, and the community.

5.1.1 – Establish a District mentoring program for all new employees.

5.1.2 – Coordinate districtwide events celebrating diversity for students, employees, and the community.

**Strategic Directive 6: Community Collaboration and Value**

**Goals**

**Objectives**

6.1 – Enhance the District's value and image in the communities.

6.1.1 – Develop a comprehensive communications plan, incorporating all sites, to raise the communities' awareness of education and training services.

6.2 – Support and expand partnerships with other academic institutions, governmental agencies, and private industry to support the District's and colleges' missions.

6.2.1 – Support and expand community partnerships.

6.2.2 – Establish a Community Affinity Network to promote and document productive relationships between District employees and organizations in the surrounding communities.

6.2.3 – Support and strengthen Career Pathways.

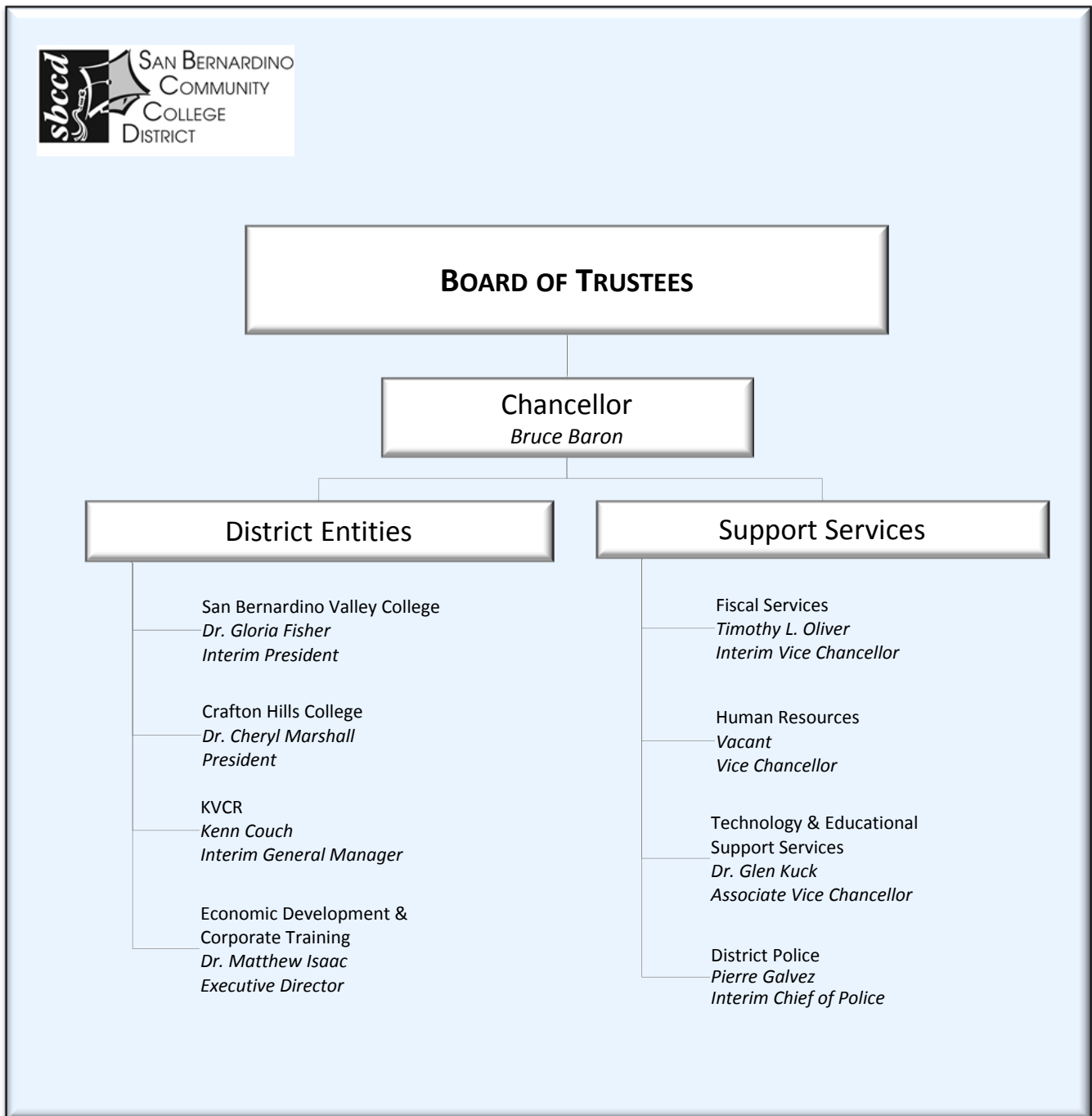


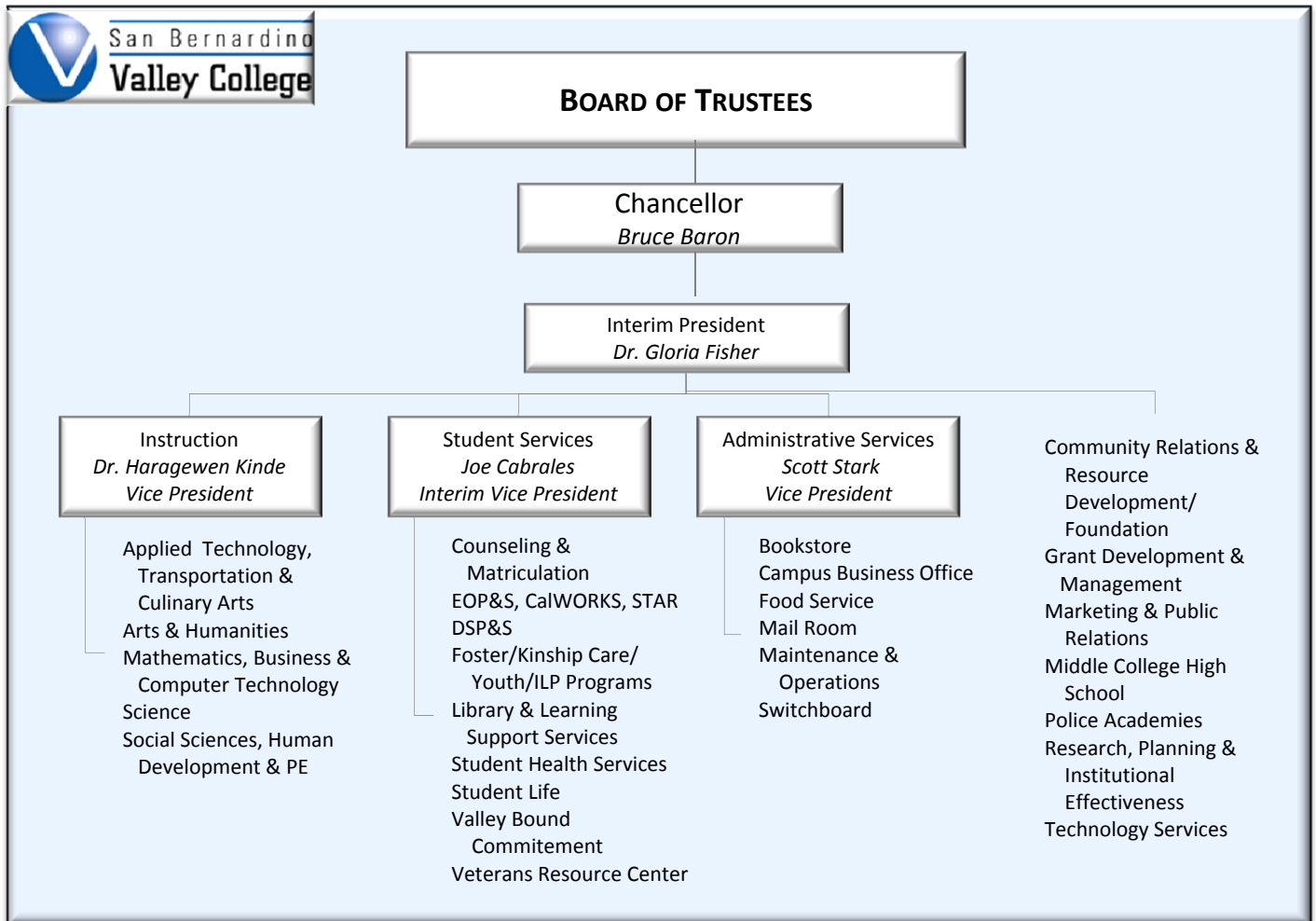
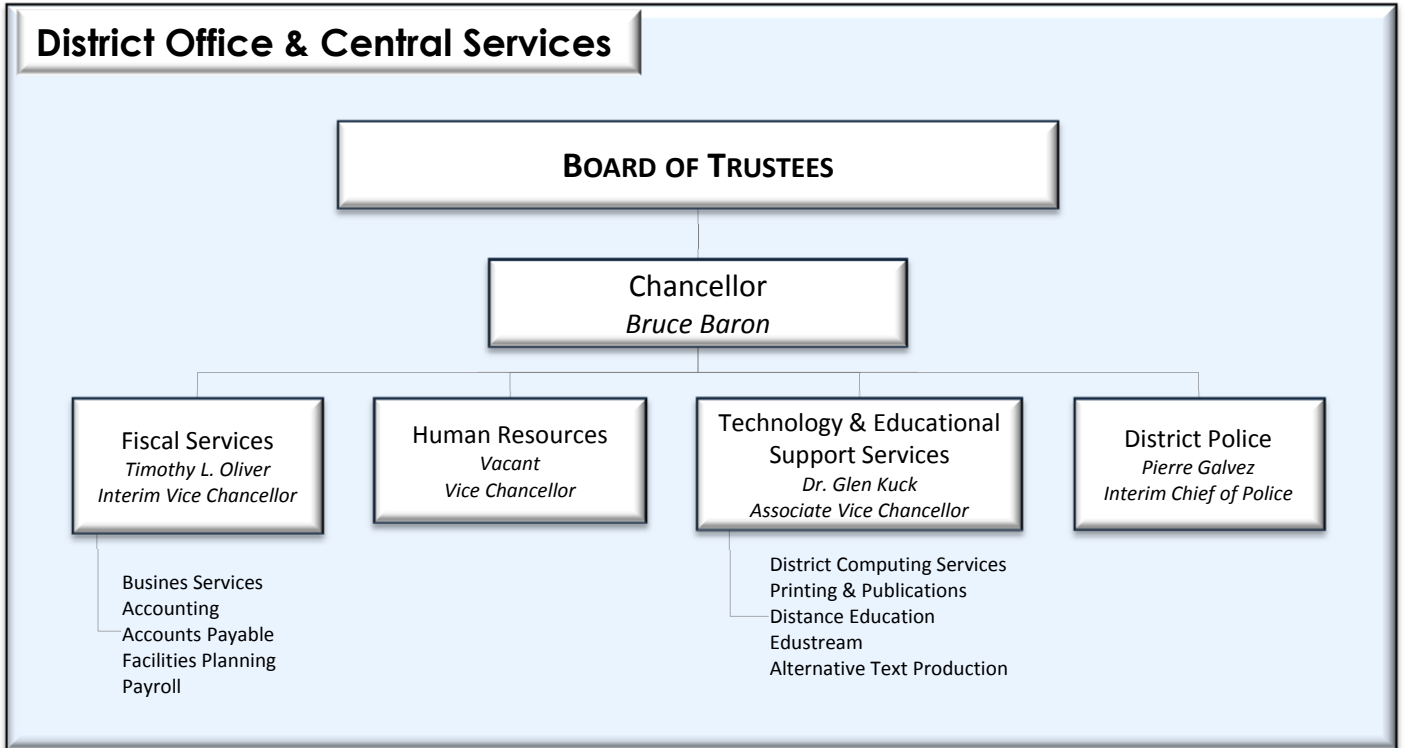


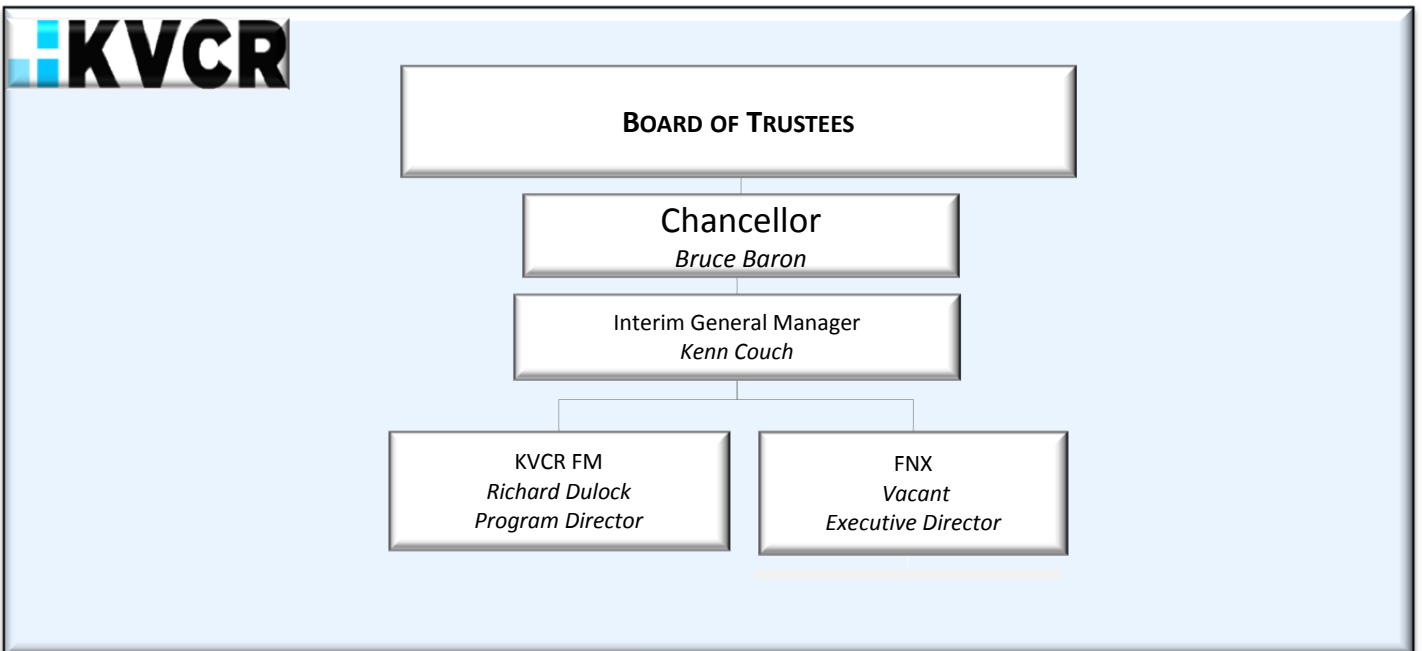
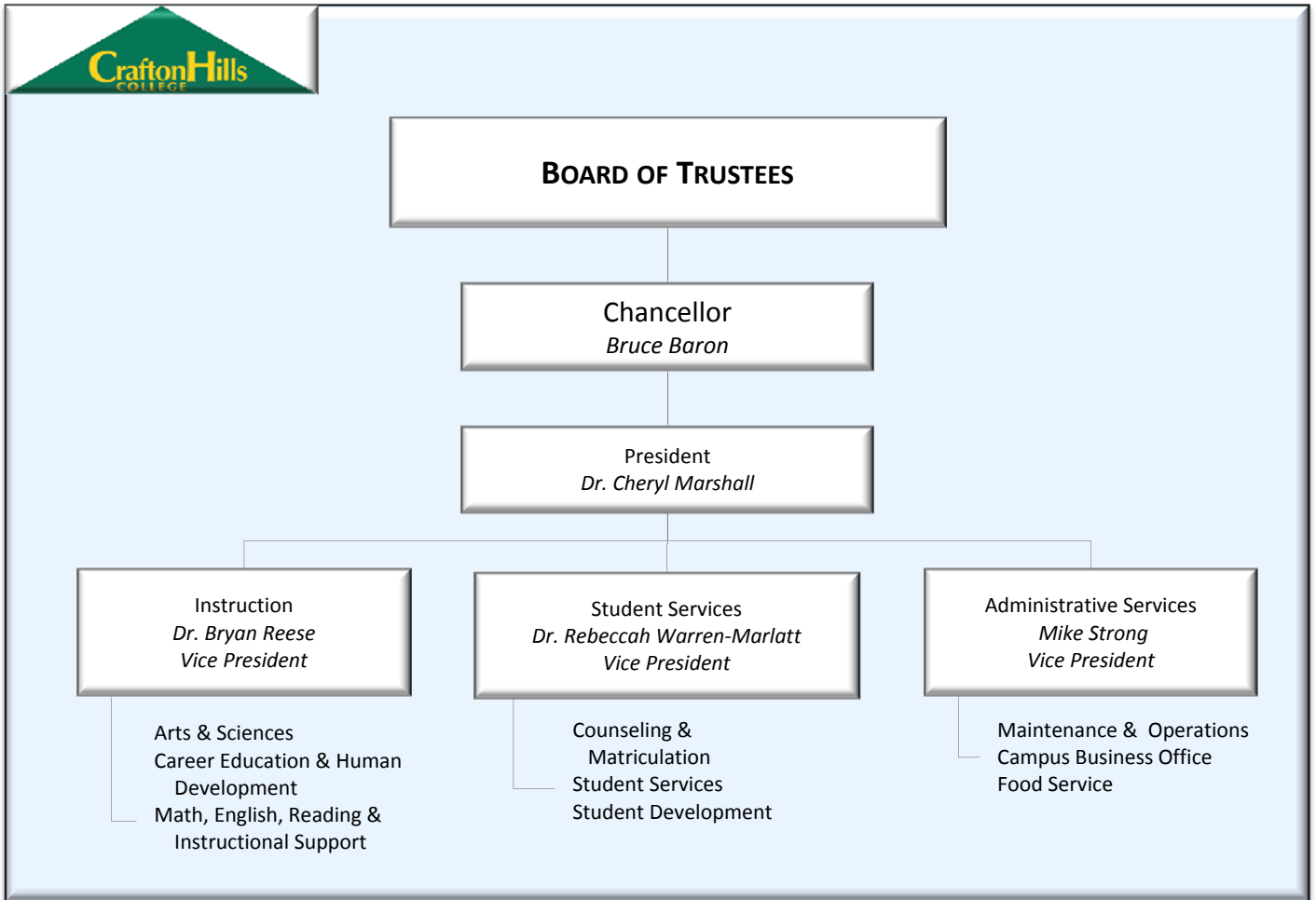


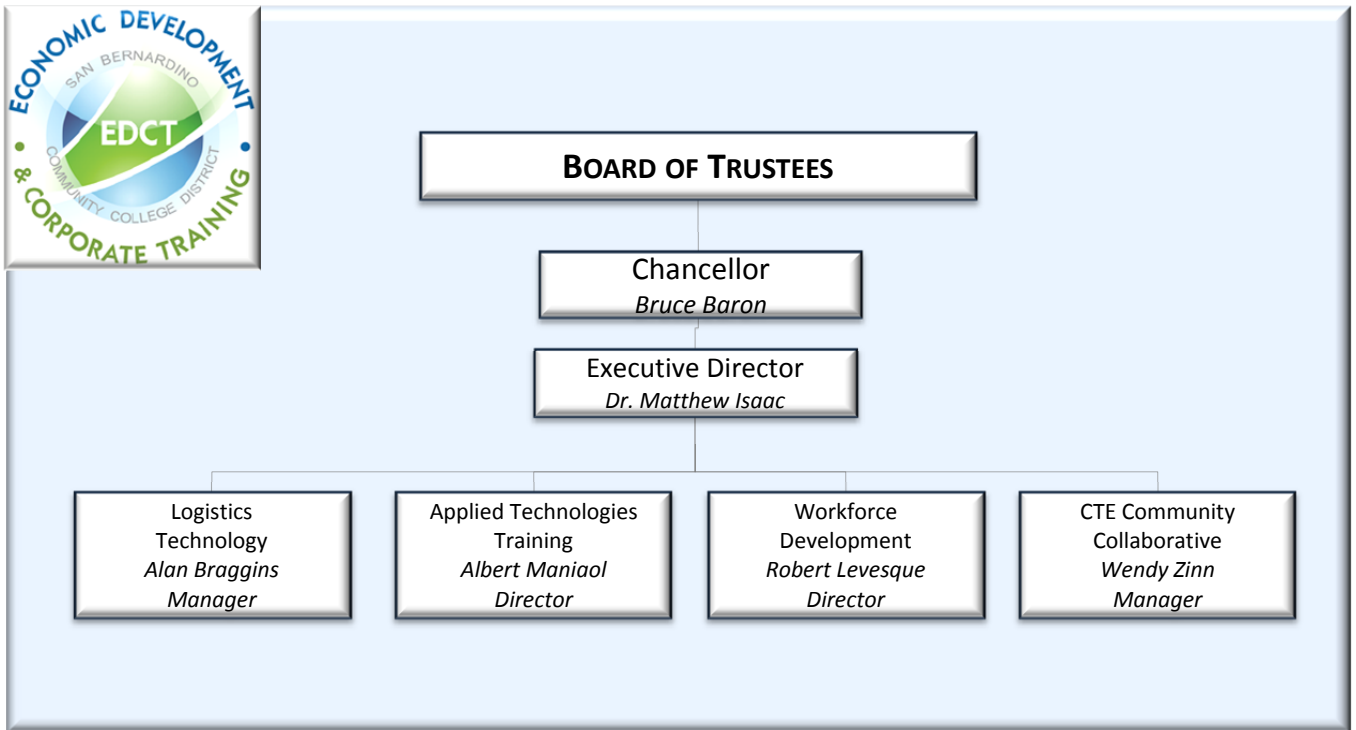
# General Information

## ORGANIZATION CHARTS









## ORGANIZATIONAL DESCRIPTIONS

### District Office & Central Services

Bruce Baron became the sixth chancellor of SBCCD in April 2011. Reporting to him are the presidents of San Bernardino Valley College and Crafton Hills College; the General Manager of KVCR; the Executive Director of Economic Development and Corporate Training; and the executive management team for District Office – Central Services.

#### FISCAL SERVICES

The Vice Chancellor of Fiscal Services is responsible for all district fiscal matters including accounting; purchasing and contracts; facilities planning; shipping and receiving, environmental, health and safety; and district strategic planning.

- Accounting – responsible for budgeting, the comprehensive annual financial report, general ledger accounting, and accounts payable, and payroll
- Purchasing and Contracts – responsible for bid preparation and analysis, issuing purchase orders, vendor relations, complying with legal purchasing requirements, and processing contracts
- Facilities Planning – oversees all construction activities districtwide and maintenance of buildings and grounds at the District Office
- Shipping and Receiving – responsible for incoming/outgoing mail, and receipt of merchandise
- Environmental, Health, and Safety – responsible for assisting sites throughout the District with environmental, health, and safety compliance



### *HUMAN RESOURCES*

Human Resources is responsible for coordinating recruitment and staffing, employee and labor relations, equal employment opportunity, employee training and development, compensation and benefits, employee services, and regulatory compliance.

### *TECHNOLOGY & EDUCATIONAL SUPPORT SERVICES (TESS)*

TESS is responsible for all aspects of technology including infrastructure, phones, and instructional and administrative computing.

### *DISTRICT POLICE*

The police are responsible for the safety and security of students, staff, and property throughout the District.

## **San Bernardino Valley College and Crafton Hills College**

### *INSTRUCTIONAL SERVICES*

The Vice President of Instruction for SBVC is responsible for all instructional matters including educational master planning, accreditation, and six academic departments. The Executive Vice President of Instruction and Student Services at CHC has three academic departments.



- Arts & Humanities
- Applied Technology, Transportation & Culinary Arts
- Social Sciences, Human Development & Physical Education
- Mathematics, Business & Computer Technology
- Science
- Athletics

- Arts & Sciences
- Career Education & Human Development
- Math, English, Reading & Instructional Support

### *STUDENT SERVICES*

The Vice Presidents of Student Services for SBVC and CHC are responsible for all student services matters including counseling and matriculation, student development and success, and special services.

- Counseling – provides students counseling and career services
- Admissions & Records – provides enrollment services, including registration, transcripts, and graduation
- Financial Aid – oversees application for and disbursement of federal and state financial aid
- Disabled Student Programs & Services (DSP&S) – ensures access to educational opportunities for students with visual, hearing, physical, learning, and mental disabilities
- Student Health Services – provides first aid, urgent care, and mental health services
- Extended Opportunities Programs and Services (EOP&S) – provides supplemental services and financial aid to academically and financial at-risk students



- Student Life – promotes student engagement in clubs and co-curricular activities, supports and guides the Associated Student Government
- Occupational Advancement Department – provides intensive instruction, counseling, and support services such as childcare and work experience to students receiving TANF benefits
- Veterans – provides veteran students referral, certification, and liaison support services
- Cooperative Agencies Resources for Education (CARE Program) - provides supplemental financial support and services to qualified students who are single heads of household.
- STAR – provides students counseling and supplemental services
- Library Services – affords students library and learning resource services
- Transfer Center – This center provides information and guidance about transfer opportunities, as well as support for the transfer process.

#### *ADMINISTRATIVE SERVICES*

The Vice President of Administrative Services is responsible for the maintenance, operations, budgeting, safety compliance, and business office for the college.

- Capital Projects – oversight & management of capital improvements/construction and modernization
- Maintenance and Operations – responsible for maintenance and operations of facilities and grounds
- Administrative Services - budget development & management, facilities use and reservations
- Campus Business Office – responsible for management of citations, decals and the handling and processing of college funds
- Switchboard – provides callers with information and directs calls to campus offices and departments
- Cafeteria & Snack Bar – provides meals and food service to students, staff and faculty
- Bookstore – provides students with new and used textbooks, supplies, and clothing

#### *DEPARTMENTS REPORTING TO THE PRESIDENTS*

- Grant Development and Management – responsible for developing new grant proposals and managing existing grants for the institution
- Resource Development and Foundation – responsible for raising private donations and administering Foundation scholarships
- Marketing and Public Relations – responsible for all college media relations, advertising publications, website, and social media
- Research, Planning and Institutional Effectiveness – responsible for collecting, analyzing and reporting data, coordinating campus planning, and professional development
- Technology Services – responsible for researching, specifying, acquiring, approving, installing, maintaining, and replacing all campus owned computer and instructional technology resources

### **KVCR**

KVCR is responsible for acquiring, producing and disseminating educational, informational and cultural content via all platforms, including TV, FM radio, cable and internet. They serve the students, faculty, staff and administration of the San Bernardino Community College District, Crafton Hills College and San Bernardino Valley College, as well as the citizens of the Greater Los Angeles area with a primary focus on the Inland Empire and Coachella Valley. In September 2011, through a partnership between the San Manuel Band of Mission Indians and KVCR, FNX: First Nations Experience Television was launched in Southern California. FNX is the first American Indian TV channel in the United States and features authentic voices and stories reflecting the reality of Indigenous Peoples worldwide.



## **Economic Development and Corporate Training (EDCT)**

### *APPLIED TECHNOLOGY TRAINING CENTER (ATTC)*

The ATTC provides employers in the Inland Empire short-term technology training (not-for-credit) in emerging and high demand, high growth occupational fields. Divisions include the Center for the Advancement of Nanotechnology (NanoCenter) and Information Communications Technologies (ICT)/ Digital Media Deputy Sector Navigator.

### *PROFESSIONAL DEVELOPMENT CENTER (PDC)*

The PDC serves the human capital development and customized training needs of employers in the Inland Empire. By competing and winning grants from state and federal agencies and the State of California Employment Training Panel (ETP), the EDCT Division provides cost-free customized and off-the-shelf training programs to incumbent workers. These short-term training solutions help regional employers in upgrading the skills of their employees and improve their job performance. Improving job performance increases the overall productivity and profitability of employers. Additionally, the EDCT Division provides short-term job training to the displaced/dislocated and chronically unemployed workers for leading them to employment.

### *CALTRANS WORK CREW PROJECT*

EDCT recently received a \$2.6 million three-year contract from the California Department of Corrections and Rehabilitations (CDCR) to coordinate workforce activities in collaboration with the San Bernardino Re-entry Initiative (CSRI), the Center for Employment Opportunities (CEO) and the Caltrans Parolee Work Crew Program (Caltrans). This multi-agency effort will allow ex-offenders to transition productively into the community while simultaneously increasing public safety.

### *LOGISTICS TECHNOLOGY PROGRAM*

Funded by a \$4.26 million grant from U.S. Department of Labor and a \$219,000 grant from the California Community College Chancellor's Office (CCCCO), the program provides logistics training to unemployed, displaced, and incumbent workers in the Southern California logistics corridor.

### *CAREER TECHNICAL EDUCATION (CTE) COMMUNITY COLLABORATIVE*

The CTE Community Collaborative program brings career awareness to middle and high school students, develops pathways from the high schools to community colleges, and provides professional development for teachers and counselors, and teacher externships.

## **FINANCIAL POLICIES**

### **Delegation of Authority, Fiscal (Board Policy 6100)**

The Board delegates to the Chancellor the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Board.



The Chancellor or designee shall make appropriate periodic reports to the Board and shall keep the Board fully advised regarding the financial status of the District.

### **Budget Preparation (Board Policy 6200)**

Each year, the Chancellor shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study. Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves shall be no less than 5%.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long-term goals and commitments.

### **Budget Management (Board Policy 6250)**

The budget shall be managed in accordance with Title 5 and the California Community College Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

### **Fiscal Management (Board Policy 6300)**

The Chancellor shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual. As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.





### Investments (Board Policy 6320)

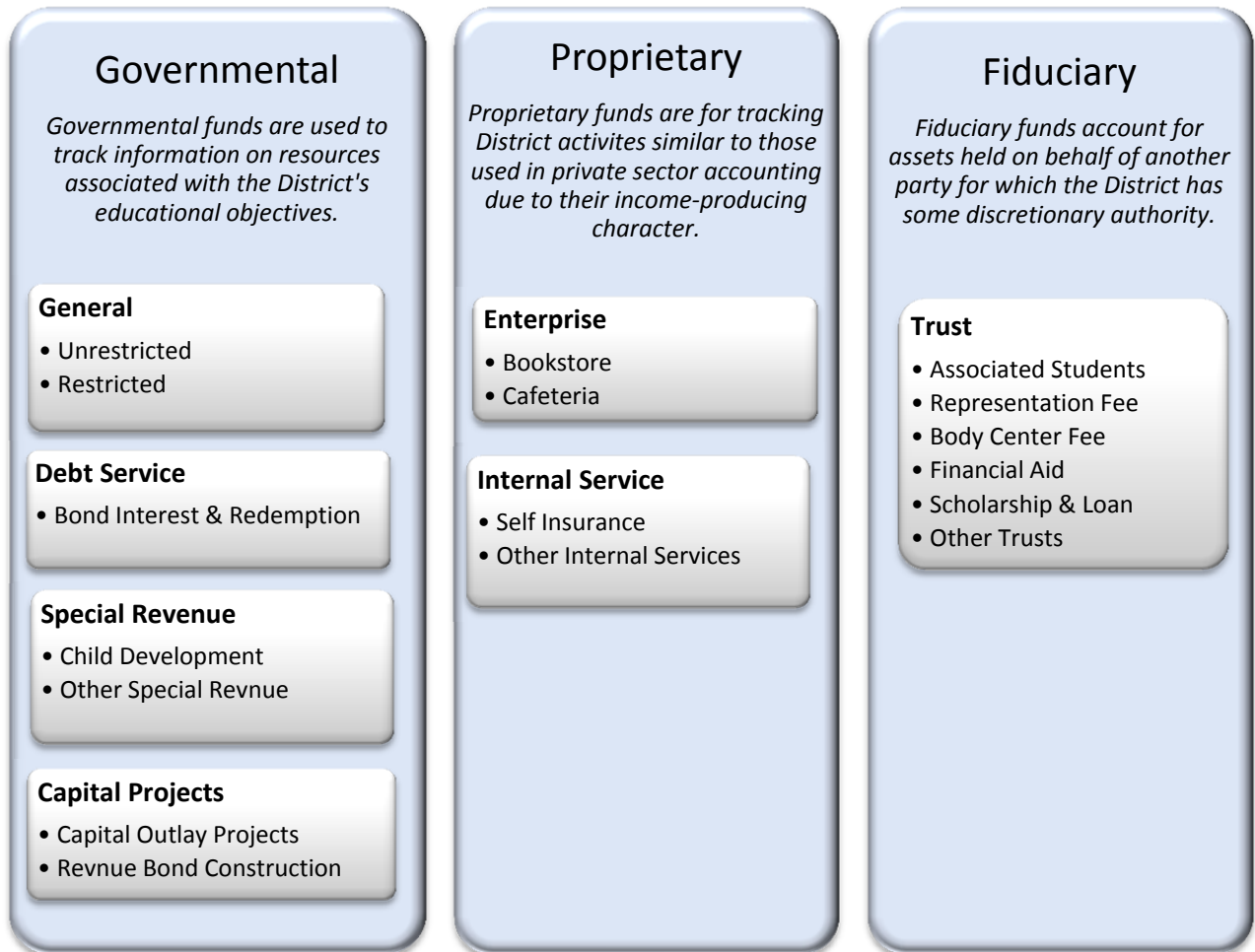
The Chancellor is responsible for ensuring that the funds of the District that are not required for the immediate needs of the District are invested. Investments shall be in accordance with law, including California Government Code Sections 53600, et seq. Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

### Audits (Board Policy 6400)

There shall be an annual outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Chancellor shall assure that an annual outside audit is completed. The Chancellor shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

## FUND DESCRIPTIONS





Fund	PURPOSE
General Fund, Unrestricted	Used to account for resources available for the general District operations and support for educational programs.
General Fund, Restricted	Restricted moneys are from an external source that requires the moneys be used for a specific purpose or purposes.
Bond Interest & Redemption	Used only to record transactions related to the receipt and expenditure of local revenues from property taxes levied for the payment of the principal and interest on outstanding District bonds.
Child Development	Accounts for all revenues for, or from the operation of, child care and development services, including student fees for child development services.
Other Special Revenue	Includes all other specific revenue sources legally restricted to expenditures for specified purposes not integral to the District's instructional or administration and support operation.
Capital Outlay Projects	Used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items and Scheduled Maintenance and Special Repairs projects.
Revenue Bond Construction	Designated for deposit of proceeds from the sale of revenue bonds to meet the costs of acquisition or construction of authorized projects.
Bookstore	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
Cafeteria	Receives all moneys from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund.
Self-Insurance	Used to account for income and expenditures of authorized self-insurance programs.
Other Internal Services	Accounts for revenues and expenditures for services such as retiree benefit funds.
Associated Students	These moneys are held in trust by the District for its organized student body associations, excluding clubs.
Representation Fee	Used to account for moneys collected pursuant to California Ed. Code Section 76060.5, which provides for a student representation fee of \$1 per semester if approved by a 2/3 of the students voting in the election.
Body Center Fee	Accounts for moneys collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center.
Financial Aid	Accounts for the deposit and direct payment of government-funded student financial aid.
Scholarship & Loan	Used to account for gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or grants in aid and loans to students. It excludes categorical governmental moneys and their required match, which are recorded in the Financial Aid Fund.
Other Trusts	Accounts for all other moneys held in a trustee capacity by the District for individuals, organizations, or clubs.



# BUDGET PROCESS

## **Fund Accounting, Measurement Focus and Basis of Accounting**

The community college fund structure presented here is based largely on concepts and principles contained in *Governmental Accounting and Financial Reporting*. This structure allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund Accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same “basis of accounting” for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government engaged only in business-type activities. Accordingly, the District’s financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flows.

## **Basis of Budgeting**

The District budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time called a fiscal year. The budget represents the operational plans of the District in terms of economic decisions. The budgetary accounts have been recorded and maintained in accordance with the Chancellor’s Office of the California Community College’s Budget and Accounting Manual.

## **Budget Preparation (Administrative Procedure 6200)**

### **A. Budget Calendar**

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

### **B. Budget Directives**

Each February the Board will give direction for budget development to include:

1. Reaffirmation or change in mission;
2. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, any special project reserve, etc.);
3. Determination of the amount of resources estimated to be available for general fund expenditure with potential increases or decreases during the budget preparation period;
4. Preliminary establishment of base budget for the District and each site.

### **C. Budget Preparation**

1. Prior to March 1 information will be provided to Responsibility Center 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.
2. Each college and the central services offices will prepare a site budget through the Responsibility Center Managers using the information provided. Each President may provide additional directions or forms for site budget development to complement these general procedures.



3. Each college will work with the Chief Business Officer in analyzing class offerings as they apply to the development of both revenue and expenditure plans.
4. The aggregate site budget shall be submitted to the Chief Business Officer in the prescribed format. Each President will certify that the site budget has met the Board-approved budget development guidelines. All budget amounts will be rounded to the nearest dollar.

#### D. Budget Consolidation

The Controller's Office will:

1. Check forms for compliance with instructions;
2. Check mathematical accuracy;
3. Ensure that the aggregate of the budgets submitted is within the site allocation; and
4. Enter the data into the computer and provide each site a copy of the budget for review.

#### E. Budget Presentation and Adoption

##### 1. Preliminary Budget

- a. No later than the May Board meeting the Chief Business Officer will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.
- b. Between the time that the Preliminary Budget is developed and the Final Budget is adopted, changes to the budget will be made as additional information is received from the State based on the state budget adoption process.

##### 2. Tentative Budget

No later than July 1 the Board will adopt a Tentative Budget. This budget will reflect changes made to the Preliminary Budget.

##### 3. Final Budget

Prior to the state-prescribed date, the Board will adopt a final budget for the District that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year of adoption.

#### F. Budget Control

It is the responsibility of each Responsibility Center Manager to control the budget(s) within his/her assignment. The Controller's Office will provide a monthly budget report and assistance in budget analysis and management as required.

### **Budget Management (Administrative Procedure 6250)**

Title 5 requires that budget management conforms to the following minimum standards:

- Total amounts budgeted as the proposed expenditure for each major classification of 7 expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.
- Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.
- Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.
- Excess funds must be added to the general reserve of the District, and are not available for appropriation except by resolution of the Board setting forth the need according to major classification.

### **Audits (Administrative Procedure 6400)**

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor who shall be a certified public accountant licensed by the California State Board of Accountancy.

An auditing firm's contract shall be for no more than three years. The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and



shall contain a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and a summary of audit exceptions and management recommendations.

Audit reports for the preceding fiscal year must be presented to the Board and submitted to the State Chancellor's Office by December 31.

### **Board Directives for Fiscal Year 2014**

- Balance the 2013-14 budget without the use of Fund Balance (Reserve) while maintaining a minimum Fund Balance level of 15%. (State minimum is 5%.)
- Allocate funding through the district resource allocation model to support SBVC and CHC as comprehensive community colleges.
- Increase student success and access.
- Identify new or reallocated funds for strategic initiatives.
- Maintain “selective hiring freeze” to provide strategic funding of priority needs.
- Reorganize and reallocate resources where possible to increase efficiency and improve services.
- Reduce expenditures that are not mission-critical.
- Invest in projects that enhance the efficiency of district and college operations.
- Continue the Measure M bond program based on facilities master plans.
- Continue to develop external funding streams including grants, scholarships, and fundraising.
- Maintain full funding for step and column increases.
- Maintain 50% law ratios in staffing plans.
- Honor collective bargaining agreements.



## Budget Calendar for Fiscal Year 2014

DATE	ITEM	RESPONSIBLE
January 17, 2013	Budget calendar to Board of Trustees for adoption.	Vice Chancellor, Fiscal Svcs Board of Trustees
January 23, 2013	Projected Funds for FY 2013-14 and tentative distribution to campuses determined at Chancellor's Cabinet.	Chancellor's Cabinet
February 14, 2013	Projected Funds for FY 2013-14 and tentative distribution to campuses is reviewed with District Budget Committee.	Vice Chancellor, Fiscal Svcs
March 14, 2013	Receive direction from the Board on budget development per AP 6200.	Vice Chancellor, Fiscal Svcs Board of Trustees
March 15, 2013	Prior and current year line budgets, instructions packet, and due dates are forwarded to Campus Presidents and Chancellor for distribution to responsibility centers.	Fiscal Services College Presidents Chancellor
March 16, 2013- April 16, 2013	Campus budget processes determine priorities, reallocation of funds, and responsibility center managers prepare budget forms for submittal to District.	Campus Staff
April 17, 2013	Budget reports to establish FY 2013-14 Preliminary Budget are due at District.	Campus Staff
May 1, 2013	Chancellor's Cabinet is updated on status of Preliminary Budget. Review, discussion and recommended adjustments as required.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
May 9, 2013	District Budget Committee is updated on status of budget process and Preliminary Budget.	Vice Chancellor Fiscal Svcs District Budget Committee
May 9, 2013	Board is updated on status of budget process and receives a Preliminary Budget (no formal action required).	Vice Chancellor, Fiscal Svcs
June 13, 2013	Tentative Budget is presented to the Board of Trustees for adoption.	Vice Chancellor Fiscal Svcs Board of Trustees
June 14, 2013- July 30, 2013	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, changes in state financial picture.	Vice Chancellor, Fiscal Svcs Others
July 31, 2013	Draft of Final Budget discussed at Chancellor's Cabinet.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
August 8, 2013	Draft of Final Budget discussed at District Budget Committee meeting.	Vice Chancellor, Fiscal Svcs District Budget Committee
September 12, 2013	Public Hearing and adoption of FY 2013-14 Final Budget by Board of Trustees.	Board of Trustees

# Budget

## REVENUES

### **General Fund, Unrestricted**

The general fund is used to account for resources available for general district operations and support for educational programs. There are three major sources of revenue available to the District for this fund. These include state apportionment, local property taxes, and enrollment fees. The remaining revenue sources include grants, other fees, and interest income.

#### *STATE APPORTIONMENT*

The District's state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. FTES is not "headcount enrollment," but is the equivalent of 525 hours of student instruction per each FTES. For Fiscal Year 2014, the funding rate for each credit FTES is \$4,636.49. This is a uniform credit FTES rate for all community college districts and is adjusted annually for COLA. The noncredit FTES rate for the same period is \$2,788.05. These funding rates per FTES have increased from last fiscal year by 1.57% for COLA adjustment.

The State calculates the total state general revenues to the District based on funded FTES amounts and funding rates for SBCCD. The State receives local property tax estimates and develops estimated revenues from enrollment fees. Based on the total general revenues calculation, the State subtracts the estimated revenues from local property taxes and enrollment fees, which are collected locally, to determine the state apportionment revenues.

As a result, state apportionment is budgeted at \$52,570,536, an increase of \$5,163,599 compared to last year's actual of \$47,406,937.

#### *PROPERTY TAXES*

Property tax revenue is for general operation support and is exclusive of voter-approved debt. Property taxes are levied each year on the basis of equalized assessed property values in the District as of January 1 of that year. Assessed values are established, and then property taxes are billed and collected by the counties of San Bernardino and Riverside. These taxes are assessed in April and October and become an enforceable lien on the property as of the preceding January 1.

Assessed values have remained constant in the San Bernardino and Riverside counties for 2012-13. As a result, property taxes are budgeted for 2013-14 to be \$14,726,052, approximately the same as compared to last year's actual of \$14,779,967.

#### *ENROLLMENT FEES*

Enrollment fees revenues are estimated by the State based on the funded FTES amounts for the District in Fiscal Year 2014 and the cost of enrollment fees as determined by the State of California.

Enrollment fees are budgeted at \$4,441,740, approximately the same as compared to the last year's actual of \$4,318,795.



## Highlights of General Fund, Restricted & All Other Funds

Revenues in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

### *GENERAL FUND, RESTRICTED*

Total revenues are budgeted at \$21,044,426, an increase of \$5,633,708 compared to last year's actual of \$15,410,718. This is primarily due to a \$1.8 million increase in Title V funding and a \$4.5 million increase in categorical and reimbursable categorical programs.

### *BOND INTEREST AND REDEMPTION*

Property taxes are budgeted at \$23,856,000, approximately the same as compared to the last year's actual of \$24,122,697. These property taxes are collected for repayment of bonds sold for Measure P and Measure M. These revenues are determined and collected by the County of San Bernardino. The District does not control the revenues or expenditures for this fund. The District is required to record transactions related to the receipt and expenditure of local revenues from property taxes levied for the payment of the principal and interest on outstanding District bonds.

### *OTHER SPECIAL REVENUE*

Other local revenues are budgeted at \$3,756,961, a decrease of \$1,135,705 compared to last year's actual of \$4,892,666. This decrease is primarily due to the completion of the multi-year grant from San Manuel for the launch of the Native American channel, FNX, during fiscal year 2012-2013.

### *CAPITAL OUTLAY PROJECTS*

Other local revenues is budgeted at \$553,124, approximately the same as compared to the last year's actual of \$589,464. This consistency is due to the conservative estimate for redevelopment fund receipts for 2012-13.

## EXPENDITURES

There are six major types of expenditures for the District. These types include academic salaries, classified salaries, benefits, supplies, other expenses and services, and capital outlay.

### **General Fund, Unrestricted**

#### *ACADEMIC SALARIES*

Academic salaries are budgeted at \$29,369,747, an increase of \$772,256 compared to last year's actual of \$28,597,492. This is primarily due to annual salary increases and vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.

#### *CLASSIFIED SALARIES*

Classified salaries are budgeted at \$16,299,541, an increase of \$1,209,985 compared to last year's actual of \$15,089,556. This is due to annual salary increases and vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.





### *BENEFITS*

Benefits are budgeted at \$14,398,665, an increase of \$1,053,581 compared to last year's actual of \$13,345,084. This increase is primarily due to an approximate 7.89% increase in District paid premiums for employees' health care benefits, including vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.

### *SUPPLIES*

Supplies are budgeted at \$1,016,586, an increase of \$196,482 compared to last year's actual of \$820,104. This increase is due to expected increases in the use of supplies.

### *OTHER EXPENSES AND SERVICES*

Other expenses and services are budgeted at \$9,663,143, an increase of \$3,039,166 compared to last year's actual of \$6,623,977. This increase is due to expected increases in other contracts/outside services, travel and conference expenses, postage and freight, and other expenses and fees to support District and college strategic planning goals, student access, and student success initiatives.

### *CAPITAL OUTLAY*

Capital outlay is budgeted at \$457,589, a decrease of \$190,363 compared to last year's actual of \$647,952. This decrease is primarily due to planned reductions in capital outlay expenditures.

### *FUND BALANCE*

The June 30, 2013 Unrestricted General Fund Balance is budgeted to be at \$25,394,530, an increase of \$1,331,805 compared to the June 30, 2013 actual of \$24,062,725. This is due to the expected increase in general apportionments from the State.

## **Highlights of General Fund, Restricted & All Other Funds**

Expenditures in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

### *GENERAL FUND, RESTRICTED*

Total expenditures are budgeted at \$22,471,684, an increase of \$7,730,420 compared to last year's actual of \$14,741,264. This is primarily due to expected increases in other expenses and services related to a \$1.8 million increase in Title V funding and \$4.5 million increase in categorical and reimbursable categorical programs.

Academic salaries are budgeted at \$2,492,443, an increase of \$192,773 compared to last year's actual of \$2,299,670. This increase is due to annual salary step increases and positions hired for new grants.

Classified salaries are budgeted at \$5,140,655, an increase of \$551,557 compared to last year's actual of \$4,589,098. This increase is due to annual salary step increases and positions hired for new grants.

### *OTHER SPECIAL REVENUE*

Total expenditures are budgeted at \$6,292,244, an increase of \$359,491, compared to last year's actual of \$5,932,753. This is due to annual salary increases and vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.



### *CAPITAL OUTLAY PROJECTS*

Capital outlay is budgeted at \$1,583,201, a decrease of \$627,087 compared to last year's actual of \$2,210,288. This budget does not include the carryover of unspent redevelopment funds from last year's budget.

### *REVENUE BOND CONSTRUCTION*

Capital outlay is budgeted at \$91,067,714, an increase of \$61,341,722 compared to last year's actual of \$29,725,992. This increase is primarily due to expected increased construction activity for the budget year. The fund balance is budgeted to decrease 46.5% due to the budget year's spending of revenues received from previous years. The fund balance is expected to be completely spent down upon completion of the bond-funded construction program.

## OTHER FINANCING SOURCES

There are four major types of other financing sources for the District. These types include sale of fixed assets, proceeds—long term debt, incoming transfers, and other outgo.

### **General Fund, Unrestricted**

#### *OTHER OUTGO*

Other outgo is budgeted at \$2,050,000, a decrease of \$559,269 compared to last year's actual of \$2,609,269. This is due primarily to decreased support for KVCR TV and radio, retiree benefit funds, and self-insurance fund.

### **Highlights of General Fund, Restricted & All Other Funds**

Other financing sources in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

#### *BOND INTEREST & REDEMPTION*

Other outgo is budgeted at \$24,226,400, an increase of \$1,141,573 compared to last year's actual of \$23,084,827. This increase is due to expected increases in debt redemption for the sale of revenue bonds.

#### *OTHER SPECIAL REVENUE*

Incoming transfers is budgeted at \$700,000, a decrease of \$264,080 compared to last year's actual of \$964,084. This decrease is due to decreased support required for KVCR TV and eliminating support for KVCR radio.

#### *CAPITAL OUTLAY PROJECTS*

Other outgo is budgeted at \$500,000, an increase of \$500,000 compared to last year's actual of \$0. This increase is to budget for reserve for contingencies.

*SELF-INSURANCE*

Other outgo is budgeted at \$355,000, an increase of \$355,000 compared to last year's actual of \$0. This increase is due to funding the self-insurance reserve for contingency for the budget year. Last year, the contingency was not used.

*OTHER INTERNAL SERVICES*

Incoming transfers are budgeted at \$750,000, the same as compared to the last year's actual of \$750,000.

*FINANCIAL AID*

Other outgo is budgeted at \$27,300,000, an increase of \$858,473 compared to last year's actual of \$26,441,527. This is due to expected increases in financial aid disbursements.



# FINAL BUDGET - FISCAL YEAR 2013-14

	General		Debt Service	Special Revenue		Capital Projects		Enterprise	
	Unrestricted	Restricted	Bond Interest & Redemption	Child Development	Other Special Revenue	Capital Outlay Projects	Revenue Bond Construction	Bookstore	Cafeteria
<b>REVENUES</b>									
<b>FEDERAL REVENUES</b>									
Higher Education Act	19,667.00	4,341,179.87	-	-	-	-	-	-	-
Student Financial Aid	53,900.00	-	-	-	-	-	-	-	-
Perkins (VTEA)	-	534,256.00	-	-	-	-	-	-	-
Department of Labor	-	-	-	-	-	-	-	-	-
Other Federal Revenues	-	1,052,630.29	-	146,820.00	-	-	-	-	-
<b>TOTAL FEDERAL REVENUES</b>	<b>73,567.00</b>	<b>5,928,066.16</b>	<b>-</b>	<b>146,820.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STATE REVENUES</b>									
General Apportionments	52,570,536.00	479,682.74	-	-	-	-	-	-	-
General Categorical Programs	-	7,465,734.61	-	2,368,200.00	-	71,091.15	-	-	-
Reimbursable Categorical Programs	-	4,306,752.95	-	10,327.00	-	-	-	-	-
Other State Revenues	1,910,674.00	349,343.00	256,400.00	-	-	-	-	-	-
<b>TOTAL STATE REVENUES</b>	<b>54,481,210.00</b>	<b>12,601,513.30</b>	<b>256,400.00</b>	<b>2,378,527.00</b>	<b>-</b>	<b>71,091.15</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOCAL REVENUES</b>									
Property Taxes	14,726,052.00	-	23,856,000.00	-	-	-	-	-	-
Contributions, Grants, etc.	-	60,733.00	-	-	1,443,476.00	-	-	-	-
Contract Services	-	518,420.00	-	-	-	-	-	-	-
Student Fees & Charges	4,441,740.00	1,688,720.00	-	194,170.00	-	52,000.00	-	-	-
Other Local Revenues	841,181.00	246,974.00	114,000.00	29,573.00	3,756,960.97	553,123.60	125,000.00	916,850.00	312,154.00
<b>TOTAL LOCAL REVENUES</b>	<b>20,008,973.00</b>	<b>2,514,847.00</b>	<b>23,970,000.00</b>	<b>223,743.00</b>	<b>5,200,436.97</b>	<b>605,123.60</b>	<b>125,000.00</b>	<b>916,850.00</b>	<b>312,154.00</b>
<b>TOTAL REVENUES</b>	<b>74,563,750.00</b>	<b>21,044,426.46</b>	<b>24,226,400.00</b>	<b>2,749,090.00</b>	<b>5,200,436.97</b>	<b>676,214.75</b>	<b>125,000.00</b>	<b>916,850.00</b>	<b>312,154.00</b>
<b>EXPENDITURES</b>									
Academic Salaries	29,369,747.40	2,492,443.00	-	-	-	-	-	-	-
Classified Salaries	16,299,541.00	5,140,655.00	-	1,482,565.00	2,178,116.00	-	-	570,625.00	302,000.00
Employee Benefits	14,398,665.39	2,053,459.00	-	708,673.00	794,156.00	-	-	296,000.00	-
Supplies & Materials	1,016,585.93	956,004.62	-	327,172.00	61,265.00	11,491.00	-	4,000.00	22,241.00
Other Expenses & Services	9,663,142.77	10,775,196.74	-	144,919.00	3,229,219.97	48,123.60	11,251,525.00	180,700.00	25,669.00
Capital Outlay	457,588.83	1,053,925.46	-	84,461.00	29,487.00	1,583,201.15	79,816,189.00	-	-
<b>TOTAL EXPENDITURES</b>	<b>71,205,271.32</b>	<b>22,471,683.82</b>	<b>-</b>	<b>2,747,790.00</b>	<b>6,292,243.97</b>	<b>1,642,815.75</b>	<b>91,067,714.00</b>	<b>1,051,325.00</b>	<b>349,910.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>3,358,478.68</b>	<b>(1,427,257.36)</b>	<b>24,226,400.00</b>	<b>1,300.00</b>	<b>(1,091,807.00)</b>	<b>(966,601.00)</b>	<b>(90,942,714.00)</b>	<b>(134,475.00)</b>	<b>(37,756.00)</b>
<b>OTHER FINANCING SOURCES</b>									
Sale of Fixed Assets	22,876.60	-	-	-	-	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-	-	-	-	-	-
Incoming Transfers	450.00	-	-	-	700,000.00	-	-	-	-
Other Outgo	(2,050,000.00)	(599,251.00)	(24,226,400.00)	-	-	(500,000.00)	-	(180,050.00)	-
<b>NET OTHER FINANCING SOURCES</b>	<b>(2,026,673.40)</b>	<b>(599,251.00)</b>	<b>(24,226,400.00)</b>	<b>-</b>	<b>700,000.00</b>	<b>(500,000.00)</b>	<b>-</b>	<b>(180,050.00)</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>1,331,805.28</b>	<b>(2,026,508.36)</b>	<b>-</b>	<b>1,300.00</b>	<b>(391,807.00)</b>	<b>(1,466,601.00)</b>	<b>(90,942,714.00)</b>	<b>(314,525.00)</b>	<b>(37,756.00)</b>
<b>FUND BALANCE, JULY 1</b>	<b>24,062,724.76</b>	<b>1,979,628.84</b>	<b>25,383,821.77</b>	<b>265,176.55</b>	<b>2,591,668.93</b>	<b>13,982,548.23</b>	<b>195,444,287.81</b>	<b>1,337,506.00</b>	<b>(181,098.02)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>25,394,530.04</b>	<b>(46,879.52)</b>	<b>25,383,821.77</b>	<b>266,476.55</b>	<b>2,199,861.93</b>	<b>12,515,947.23</b>	<b>104,501,573.81</b>	<b>1,022,981.00</b>	<b>(218,854.02)</b>

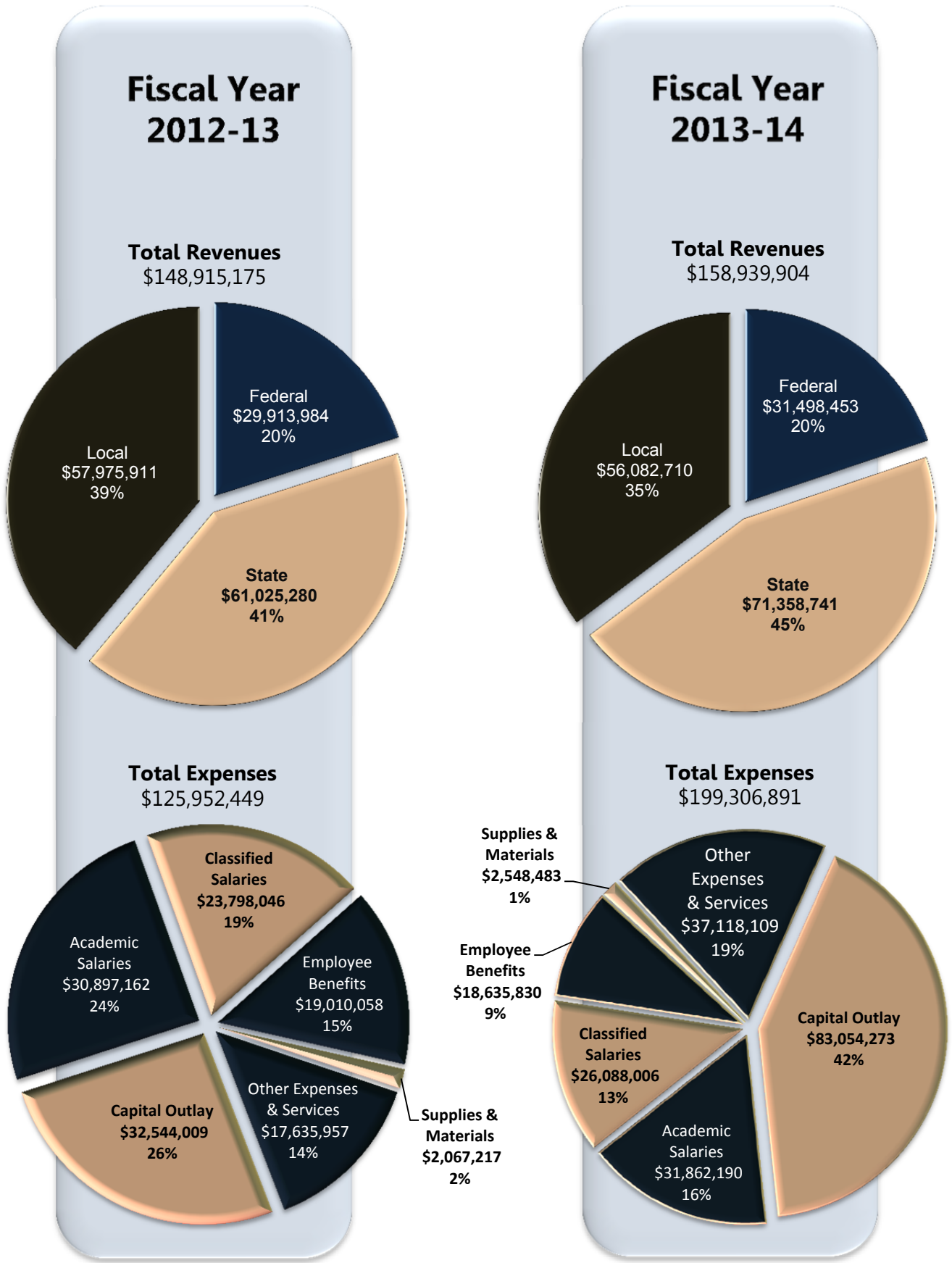


	Internal Service		Trusts					Total	
	Self Insurance	Other Internal Services	Associated Students	Representation Fee	Body Center Fee	Financial Aid	Scholarship & Loan	Other Trusts	All Funds
<b>REVENUES</b>									
<b>FEDERAL REVENUES</b>									
Higher Education Act	-	-	-	-	-	-	-	-	4,360,846.87
Student Financial Aid	-	-	-	-	-	-	-	-	53,900.00
Perkins (VTEA)	-	-	-	-	-	-	-	-	534,256.00
Department of Labor	-	-	-	-	-	-	-	-	-
Other Federal Revenues	-	-	-	-	-	25,350,000.00	-	-	26,549,450.29
<b>TOTAL FEDERAL REVENUES</b>	-	-	-	-	-	25,350,000.00	-	-	31,498,453.16
<b>STATE REVENUES</b>									
General Apportionments	-	-	-	-	-	-	-	-	53,050,218.74
General Categorical Programs	-	-	-	-	-	-	-	-	9,905,025.76
Reimbursable Categorical Programs	-	-	-	-	-	-	-	-	4,317,079.95
Other State Revenues	-	-	-	-	-	1,570,000.00	-	-	4,086,417.00
<b>TOTAL STATE REVENUES</b>	-	-	-	-	-	1,570,000.00	-	-	71,358,741.45
<b>LOCAL REVENUES</b>									
Property Taxes	-	-	-	-	-	-	-	-	38,582,052.00
Contributions, Grants, etc.	-	-	-	-	-	-	-	-	1,504,209.00
Contract Services	1,035,000.00	-	-	-	-	-	-	-	1,553,420.00
Student Fees & Charges	-	-	-	-	205,152.00	-	-	-	6,581,782.00
Other Local Revenues	218,000.00	13,450.00	154,400.00	39,300.00	7,800.00	2,000.00	160,480.00	370,000.00	7,861,246.57
<b>TOTAL LOCAL REVENUES</b>	1,253,000.00	13,450.00	154,400.00	39,300.00	212,952.00	2,000.00	160,480.00	370,000.00	56,082,709.57
<b>TOTAL REVENUES</b>	1,253,000.00	13,450.00	154,400.00	39,300.00	212,952.00	26,922,000.00	160,480.00	370,000.00	158,939,904.18
<b>EXPENDITURES</b>									
Academic Salaries	-	-	-	-	-	-	-	-	31,862,190.40
Classified Salaries	-	-	-	-	114,504.00	-	-	-	26,088,006.00
Employee Benefits	-	336,561.00	-	-	48,316.00	-	-	-	18,635,830.39
Supplies & Materials	-	-	30,500.00	3,000.00	1,923.00	-	-	114,300.00	2,548,482.55
Other Expenses & Services	1,495,000.00	-	83,000.00	36,300.00	3,733.00	55,000.00	80.00	126,500.00	37,118,109.08
Capital Outlay	-	-	-	-	28,921.00	-	-	500.00	83,054,273.44
<b>TOTAL EXPENDITURES</b>	1,495,000.00	336,561.00	113,500.00	39,300.00	197,397.00	55,000.00	80.00	241,300.00	199,306,891.86
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(242,000.00)	(323,111.00)	40,900.00	-	15,555.00	26,867,000.00	160,400.00	128,700.00	(40,366,987.68)
<b>OTHER FINANCING SOURCES</b>									
Sale of Fixed Assets	-	-	-	-	-	-	-	-	22,876.60
Proceeds--Long Term Debt	-	-	-	-	-	-	-	-	-
Incoming Transfers	600,000.00	750,000.00	-	-	-	435,000.00	-	-	2,485,450.00
Other Outgo	(355,000.00)	(450.00)	(14,000.00)	-	(15,555.00)	(27,300,000.00)	(160,150.00)	(7,800.00)	(55,408,656.00)
<b>NET OTHER FINANCING SOURCES</b>	245,000.00	749,550.00	(14,000.00)	-	(15,555.00)	(26,865,000.00)	(160,150.00)	(7,800.00)	(52,900,329.40)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	3,000.00	426,439.00	26,900.00	-	-	2,000.00	250.00	120,900.00	(93,267,317.08)
<b>FUND BALANCE, JULY 1</b>	5,076,684.72	1,963,897.42	176,669.00	92,086.00	1,076,477.14	189,282.00	125,757.00	303,748.00	273,870,866.15
<b>FUND BALANCE, JUNE 30</b>	5,079,684.72	2,390,336.42	203,569.00	92,086.00	1,076,477.14	191,282.00	126,007.00	424,648.00	180,603,549.07



## BUDGETED REVENUES & EXPENDITURES

Total All Funds	Total			
	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	1,411,570.93	1,560,004.96	2,527,803.51	4,360,846.87
Student Financial Aid	48,604.00	66,008.70	66,594.50	53,900.00
Perkins (VTEA)	592,097.22	509,760.00	604,531.72	534,256.00
Department of Labor	1,685,922.00	1,719,317.40	1,258,615.60	-
Other Federal Revenues	23,916,153.26	24,886,636.38	25,456,438.58	26,549,450.29
<b>TOTAL FEDERAL REVENUES</b>	<b>27,654,347.41</b>	<b>28,741,727.44</b>	<b>29,913,983.91</b>	<b>31,498,453.16</b>
<b>STATE REVENUES</b>				
General Apportionments	55,565,199.36	50,521,678.54	47,563,447.21	53,050,218.74
General Categorical Programs	6,667,199.33	7,177,421.35	7,383,200.01	9,905,025.76
Reimbursable Categorical Programs	17,882,732.35	1,749,247.39	1,628,412.45	4,317,079.95
Other State Revenues	4,527,023.81	4,324,447.05	4,450,220.72	4,086,417.00
<b>TOTAL STATE REVENUES</b>	<b>84,642,154.85</b>	<b>63,772,794.33</b>	<b>61,025,280.39</b>	<b>71,358,741.45</b>
<b>LOCAL REVENUES</b>				
Property Taxes	36,387,630.87	33,056,046.44	38,902,664.77	38,582,052.00
Contributions, Grants, etc.	60,780.43	115,851.27	1,602,630.37	1,504,209.00
Contract Services	1,500,661.94	1,477,190.93	1,375,125.50	1,553,420.00
Student Fees & Charges	5,820,444.48	5,478,129.33	6,223,576.06	6,581,782.00
Other Local Revenues	7,475,645.28	8,000,621.07	9,871,914.35	7,861,246.57
<b>TOTAL LOCAL REVENUES</b>	<b>51,245,163.00</b>	<b>48,127,839.04</b>	<b>57,975,911.05</b>	<b>56,082,709.57</b>
<b>TOTAL REVENUES</b>	<b>163,541,665.26</b>	<b>140,642,360.81</b>	<b>148,915,175.35</b>	<b>158,939,904.18</b>
<b>EXPENDITURES</b>				
Academic Salaries	31,966,312.31	30,496,574.21	30,897,161.73	31,862,190.40
Classified Salaries	22,794,450.58	23,668,851.74	23,798,046.29	26,088,006.00
Employee Benefits	16,432,982.73	18,416,505.10	19,010,057.80	18,635,830.39
Supplies & Materials	1,717,578.64	1,749,098.54	2,067,216.92	2,548,482.55
Other Expenses & Services	14,954,690.89	15,584,126.50	17,635,956.62	37,118,109.08
Capital Outlay	50,850,217.21	40,648,211.93	32,544,008.69	83,054,273.44
<b>TOTAL EXPENDITURES</b>	<b>138,716,232.36</b>	<b>130,563,368.02</b>	<b>125,952,448.05</b>	<b>199,306,891.86</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>24,825,432.90</b>	<b>10,078,992.79</b>	<b>22,962,727.30</b>	<b>(40,366,987.68)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	12,293.56	41,115.62	14,230.04	22,876.60
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	3,948,428.00	9,780,690.82	3,031,496.00	2,485,450.00
Other Outgo	(50,397,471.34)	(59,050,760.37)	(53,114,633.60)	(55,408,656.00)
<b>NET OTHER FINANCING SOURCES</b>	<b>(46,436,749.78)</b>	<b>(49,228,953.93)</b>	<b>(50,068,907.56)</b>	<b>(52,900,329.40)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(21,611,316.88)</b>	<b>(39,149,961.14)</b>	<b>(27,106,180.26)</b>	<b>(93,267,317.08)</b>
<b>FUND BALANCE, JULY 1</b>	<b>364,231,369.43</b>	<b>342,208,291.55</b>	<b>300,977,046.41</b>	<b>273,870,866.15</b>
<b>FUND BALANCE, JUNE 30</b>	<b>342,620,052.55</b>	<b>303,058,330.41</b>	<b>273,870,866.15</b>	<b>180,603,549.07</b>





## BUDGETED REVENUES & EXPENDITURES BY FUND

<b>General Fund, Unrestricted</b>	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	15,519.22	17,880.01	18,280.66	19,667.00
Student Financial Aid	48,604.00	66,008.70	66,594.50	53,900.00
Perkins (VTEA)	-	-	-	-
Department of Labor	-	-	-	-
Other Federal Revenues	4,627.00	-	-	-
<b>TOTAL FEDERAL REVENUES</b>	<u>68,750.22</u>	<u>83,888.71</u>	<u>84,875.16</u>	<u>73,567.00</u>
<b>STATE REVENUES</b>				
General Apportionments	55,410,065.00	50,394,662.00	47,406,937.00	52,570,536.00
General Categorical Programs	-	-	(1.00)	-
Reimbursable Categorical Programs	-	-	-	-
Other State Revenues	2,748,329.88	2,250,602.08	2,224,588.55	1,910,674.00
<b>TOTAL STATE REVENUES</b>	<u>58,158,394.88</u>	<u>52,645,264.08</u>	<u>49,631,524.55</u>	<u>54,481,210.00</u>
<b>LOCAL REVENUES</b>				
Property Taxes	12,568,707.13	13,272,652.47	14,779,967.42	14,726,052.00
Contributions, Grants, etc.	-	-	220,300.00	-
Contract Services	536,361.43	270,443.81	-	-
Student Fees & Charges	3,946,330.25	3,866,372.00	4,318,795.00	4,441,740.00
Other Local Revenues	1,261,672.05	884,060.05	1,043,634.39	841,181.00
<b>TOTAL LOCAL REVENUES</b>	<u>18,313,070.86</u>	<u>18,293,528.33</u>	<u>20,362,696.81</u>	<u>20,008,973.00</u>
<b>TOTAL REVENUES</b>	<u><u>76,540,215.96</u></u>	<u><u>71,022,681.12</u></u>	<u><u>70,079,096.52</u></u>	<u><u>74,563,750.00</u></u>
<b>EXPENDITURES</b>				
Academic Salaries	30,048,074.68	28,676,360.34	28,597,491.89	29,369,747.40
Classified Salaries	15,101,198.62	15,341,327.37	15,089,555.97	16,299,541.00
Employee Benefits	11,543,224.28	12,878,993.36	13,345,084.27	14,398,665.39
Supplies & Materials	971,317.82	877,530.89	820,104.14	1,016,585.93
Other Expenses & Services	7,890,332.76	7,891,709.86	6,623,976.59	9,663,142.77
Capital Outlay	472,203.19	555,897.88	647,952.06	457,588.83
<b>TOTAL EXPENDITURES</b>	<u><u>66,026,351.35</u></u>	<u><u>66,221,819.70</u></u>	<u><u>65,124,164.92</u></u>	<u><u>71,205,271.32</u></u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	10,513,864.61	4,800,861.42	4,954,931.60	3,358,478.68
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	12,293.56	41,115.62	14,230.04	22,876.60
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	19,997.00	150,209.83	-	450.00
Other Outgo	(3,571,099.53)	(9,217,551.56)	(2,609,269.00)	(2,050,000.00)
<b>NET OTHER FINANCING SOURCES</b>	<u><u>(3,538,808.97)</u></u>	<u><u>(9,026,226.11)</u></u>	<u><u>(2,595,038.96)</u></u>	<u><u>(2,026,673.40)</u></u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	6,975,055.64	(4,225,364.69)	2,359,892.64	1,331,805.28
<b>FUND BALANCE, JULY 1</b>	18,705,141.17	25,928,196.81	21,702,832.12	24,062,724.76
<b>FUND BALANCE, JUNE 30</b>	25,680,196.81	21,702,832.12	24,062,724.76	25,394,530.04



**General Fund, Restricted**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	1,396,051.71	1,542,124.95	2,509,522.85	4,341,179.87
Student Financial Aid	-	-	-	-
Perkins (VTEA)	592,097.22	509,760.00	604,531.72	534,256.00
Department of Labor	1,685,922.00	1,719,317.40	1,258,615.60	-
Other Federal Revenues	1,202,440.66	846,689.42	819,169.00	1,052,630.29
<b>TOTAL FEDERAL REVENUES</b>	<b>4,876,511.59</b>	<b>4,617,891.77</b>	<b>5,191,839.17</b>	<b>5,928,066.16</b>
<b>STATE REVENUES</b>				
General Apportionments	155,134.36	127,016.54	156,510.21	479,682.74
General Categorical Programs	4,733,820.83	5,677,914.15	5,707,625.04	7,465,734.61
Reimbursable Categorical Programs	1,071,836.31	1,295,235.50	1,618,487.29	4,306,752.95
Other State Revenues	302,189.91	437,083.39	426,690.19	349,343.00
<b>TOTAL STATE REVENUES</b>	<b>6,262,981.41</b>	<b>7,537,249.58</b>	<b>7,909,312.73</b>	<b>12,601,513.30</b>
<b>LOCAL REVENUES</b>				
Property Taxes	-	-	-	-
Contributions, Grants, etc.	60,780.43	115,851.27	39,172.24	60,733.00
Contract Services	133,100.51	171,372.12	373,000.50	518,420.00
Student Fees & Charges	1,458,507.44	1,170,232.45	1,504,352.10	1,688,720.00
Other Local Revenues	7,866.12	314,150.00	393,040.85	246,974.00
<b>TOTAL LOCAL REVENUES</b>	<b>1,660,254.50</b>	<b>1,771,605.84</b>	<b>2,309,565.69</b>	<b>2,514,847.00</b>
<b>TOTAL REVENUES</b>	<b>12,799,747.50</b>	<b>13,926,747.19</b>	<b>15,410,717.59</b>	<b>21,044,426.46</b>
<b>EXPENDITURES</b>				
Academic Salaries	1,918,237.63	1,820,213.87	2,299,669.84	2,492,443.00
Classified Salaries	3,997,109.30	4,550,515.11	4,589,097.91	5,140,655.00
Employee Benefits	1,454,089.13	1,735,322.27	1,785,124.66	2,053,459.00
Supplies & Materials	425,742.03	576,910.57	810,168.01	956,004.62
Other Expenses & Services	3,594,125.18	3,735,012.26	4,409,821.91	10,775,196.74
Capital Outlay	691,740.70	1,034,746.38	847,381.40	1,053,925.46
<b>TOTAL EXPENDITURES</b>	<b>12,081,043.97</b>	<b>13,452,720.46</b>	<b>14,741,263.73</b>	<b>22,471,683.82</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>718,703.53</b>	<b>474,026.73</b>	<b>669,453.86</b>	<b>(1,427,257.36)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	683,571.99	-	-
Other Outgo	(555,552.09)	(542,969.50)	(616,017.68)	(599,251.00)
<b>NET OTHER FINANCING SOURCES</b>	<b>(555,552.09)</b>	<b>140,602.49</b>	<b>(616,017.68)</b>	<b>(599,251.00)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>163,151.44</b>	<b>614,629.22</b>	<b>53,436.18</b>	<b>(2,026,508.36)</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,148,412.00</b>	<b>1,311,563.44</b>	<b>1,926,192.66</b>	<b>1,979,628.84</b>
<b>FUND BALANCE, JUNE 30</b>	<b>1,311,563.44</b>	<b>1,926,192.66</b>	<b>1,979,628.84</b>	<b>(46,879.52)</b>



**Bond Interest & Redemption**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
STATE REVENUES				
Other State Revenues	292,226.02	234,313.58	235,771.98	256,400.00
<b>TOTAL STATE REVENUES</b>	292,226.02	234,313.58	235,771.98	256,400.00
LOCAL REVENUES				
Property Taxes	23,818,923.74	19,783,393.97	24,122,697.35	23,856,000.00
Other Local Revenues	205,473.60	915,067.29	115,705.84	114,000.00
<b>TOTAL LOCAL REVENUES</b>	24,024,397.34	20,698,461.26	24,238,403.19	23,970,000.00
<b>TOTAL REVENUES</b>	24,316,623.36	20,932,774.84	24,474,175.17	24,226,400.00
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Other Expenses & Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	24,316,623.36	20,932,774.84	24,474,175.17	24,226,400.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	(21,961,170.72)	(23,230,382.49)	(23,084,826.92)	(24,226,400.00)
<b>NET OTHER FINANCING SOURCES</b>	(21,961,170.72)	(23,230,382.49)	(23,084,826.92)	(24,226,400.00)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	2,355,452.64	(2,297,607.65)	1,389,348.25	-
<b>FUND BALANCE, JULY 1</b>	23,936,628.53	26,292,081.17	23,994,473.52	25,383,821.77
<b>FUND BALANCE, JUNE 30</b>	26,292,081.17	23,994,473.52	25,383,821.77	25,383,821.77

**Child Development**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
FEDERAL REVENUES				
Other Federal Revenues	126,959.60	129,977.96	162,838.58	146,820.00
<b>TOTAL FEDERAL REVENUES</b>	126,959.60	129,977.96	162,838.58	146,820.00
STATE REVENUES				
General Categorical Programs	1,873,812.53	1,487,527.71	1,675,575.97	2,368,200.00
Reimbursable Categorical Programs	7,076.54	7,414.84	9,925.16	10,327.00
Other State Revenues	-	-	-	-
<b>TOTAL STATE REVENUES</b>	1,880,889.07	1,494,942.55	1,685,501.13	2,378,527.00
LOCAL REVENUES				
Student Fees & Charges	172,434.04	145,568.63	157,483.46	194,170.00
Other Local Revenues	50,080.66	14,387.73	12,039.12	29,573.00
<b>TOTAL LOCAL REVENUES</b>	222,514.70	159,956.36	169,522.58	223,743.00
<b>TOTAL REVENUES</b>	2,230,363.37	1,784,876.87	2,017,862.29	2,749,090.00
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	1,230,842.20	1,168,462.83	1,132,690.78	1,482,565.00
Employee Benefits	522,845.02	584,669.15	585,563.53	708,673.00
Supplies & Materials	183,129.21	156,438.93	213,853.83	327,172.00
Other Expenses & Services	122,726.01	65,509.28	138,562.78	144,919.00
Capital Outlay	5,832.89	1,847.75	69,552.49	84,461.00
<b>TOTAL EXPENDITURES</b>	2,065,375.33	1,976,927.94	2,140,223.41	2,747,790.00
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	164,988.04	(192,051.07)	(122,361.12)	1,300.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	149,728.00	60,406.00	-
Other Outgo	-	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	-	149,728.00	60,406.00	-
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	164,988.04	(42,323.07)	(61,955.12)	1,300.00
<b>FUND BALANCE, JULY 1</b>	198,466.70	369,454.74	327,131.67	265,176.55
<b>FUND BALANCE, JUNE 30</b>	363,454.74	327,131.67	265,176.55	266,476.55



**Other Special Revenue**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Other Federal Revenues	-	-	(29,409.00)	-
<b>TOTAL FEDERAL REVENUES</b>	-	-	(29,409.00)	-
<b>LOCAL REVENUES</b>				
Contributions, Grants, etc.	-	-	1,343,158.13	1,443,476.00
Other Local Revenues	1,611,560.42	1,180,088.75	4,892,665.56	3,756,960.97
<b>TOTAL LOCAL REVENUES</b>	1,611,560.42	1,180,088.75	6,235,823.69	5,200,436.97
<b>TOTAL REVENUES</b>	1,611,560.42	1,180,088.75	6,206,414.69	5,200,436.97
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	1,437,782.61	1,580,706.30	1,982,114.33	2,178,116.00
Employee Benefits	500,939.13	604,243.99	592,975.94	794,156.00
Supplies & Materials	4,461.87	5,488.21	37,461.51	61,265.00
Other Expenses & Services	855,816.21	867,306.85	3,251,983.91	3,229,219.97
Capital Outlay	-	-	68,217.11	29,487.00
<b>TOTAL EXPENDITURES</b>	2,798,999.82	3,057,745.35	5,932,752.80	6,292,243.97
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(1,187,439.40)	(1,877,656.60)	273,661.89	(1,091,807.00)
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	1,529,982.00	1,659,764.00	964,080.00	700,000.00
Other Outgo	(263.47)	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	1,529,718.53	1,659,764.00	964,080.00	700,000.00
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	342,279.13	(217,892.60)	1,237,741.89	(391,807.00)
<b>FUND BALANCE, JULY 1</b>	3,976,585.51	3,653,103.64	1,353,927.04	2,591,668.93
<b>FUND BALANCE, JUNE 30</b>	4,318,864.64	3,435,211.04	2,591,668.93	2,199,861.93

**Capital Outlay Projects**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>STATE REVENUES</b>				
General Categorical Programs	59,565.97	11,979.49	-	71,091.15
Reimbursable Categorical Programs	16,803,819.50	446,597.05	-	-
<b>TOTAL STATE REVENUES</b>	16,863,385.47	458,576.54	-	71,091.15
<b>LOCAL REVENUES</b>				
Student Fees & Charges	11,843.00	95,780.00	57,790.00	52,000.00
Other Local Revenues	677,217.31	2,056,542.25	589,463.64	553,123.60
<b>TOTAL LOCAL REVENUES</b>	689,060.31	2,152,322.25	647,253.64	605,123.60
<b>TOTAL REVENUES</b>	17,552,445.78	2,610,898.79	647,253.64	676,214.75
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	1,353.78	18,164.54	10,891.53	11,491.00
Other Expenses & Services	250,343.75	340,787.41	146,176.46	48,123.60
Capital Outlay	17,815,193.25	2,366,076.97	2,210,288.41	1,583,201.15
<b>TOTAL EXPENDITURES</b>	18,066,890.78	2,725,028.92	2,367,356.40	1,642,815.75
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(514,445.00)	(114,130.13)	(1,720,102.76)	(966,601.00)
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	1,200,000.00	84,783.00	-
Other Outgo	(18,938.31)	(157,483.24)	-	(500,000.00)
<b>NET OTHER FINANCING SOURCES</b>	(18,938.31)	1,042,516.76	84,783.00	(500,000.00)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(533,383.31)	928,386.63	(1,635,319.76)	(1,466,601.00)
<b>FUND BALANCE, JULY 1</b>	15,222,864.67	14,689,481.36	15,617,867.99	13,982,548.23
<b>FUND BALANCE, JUNE 30</b>	14,689,481.36	15,617,867.99	13,982,548.23	12,515,947.23



**Revenue Bond Construction**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Other Local Revenues	1,525,839.21	696,225.12	539,504.29	125,000.00
<b>TOTAL LOCAL REVENUES</b>	<b>1,525,839.21</b>	<b>696,225.12</b>	<b>539,504.29</b>	<b>125,000.00</b>
<b>TOTAL REVENUES</b>	<b>1,525,839.21</b>	<b>696,225.12</b>	<b>539,504.29</b>	<b>125,000.00</b>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	39,662.65	2,921.79	-
Employee Benefits	-	14,241.36	888.90	-
Supplies & Materials	-	-	-	-
Other Expenses & Services	467,932.64	888,999.26	1,071,564.67	11,251,525.00
Capital Outlay	31,840,190.04	36,658,214.07	28,650,616.86	79,816,189.00
<b>TOTAL EXPENDITURES</b>	<b>32,308,122.68</b>	<b>37,601,117.34</b>	<b>29,725,992.22</b>	<b>91,067,714.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(30,782,283.47)</b>	<b>(36,904,892.22)</b>	<b>(29,186,487.93)</b>	<b>(90,942,714.00)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	-	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(30,782,283.47)</b>	<b>(36,904,892.22)</b>	<b>(29,186,487.93)</b>	<b>(90,942,714.00)</b>
<b>FUND BALANCE, JULY 1</b>	<b>292,317,951.43</b>	<b>261,535,667.96</b>	<b>224,630,775.74</b>	<b>195,444,287.81</b>
<b>FUND BALANCE, JUNE 30</b>	<b>261,535,667.96</b>	<b>224,630,775.74</b>	<b>195,444,287.81</b>	<b>104,501,573.81</b>





**Bookstore**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	994,572.00	783,326.00	917,899.00	916,850.00
<b>TOTAL LOCAL REVENUES</b>	<b>994,572.00</b>	<b>783,326.00</b>	<b>917,899.00</b>	<b>916,850.00</b>
<b>TOTAL REVENUES</b>	<b>994,572.00</b>	<b>783,326.00</b>	<b>917,899.00</b>	<b>916,850.00</b>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	574,950.00	561,195.00	570,637.00	570,625.00
Employee Benefits	230,035.00	256,768.00	260,873.00	296,000.00
Supplies & Materials	3,131.00	4,904.00	3,749.00	4,000.00
Other Expenses & Services	208,857.00	175,996.00	179,995.00	180,700.00
Capital Outlay	3,349.00	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,020,322.00</b>	<b>998,863.00</b>	<b>1,015,254.00</b>	<b>1,051,325.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(25,750.00)</b>	<b>(215,537.00)</b>	<b>(97,355.00)</b>	<b>(134,475.00)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	-	(20,000.00)	(179,987.00)	(180,050.00)
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>(20,000.00)</b>	<b>(179,987.00)</b>	<b>(180,050.00)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(25,750.00)</b>	<b>(235,537.00)</b>	<b>(277,342.00)</b>	<b>(314,525.00)</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,876,135.00</b>	<b>1,850,385.00</b>	<b>1,614,848.00</b>	<b>1,337,506.00</b>
<b>FUND BALANCE, JUNE 30</b>	<b>1,850,385.00</b>	<b>1,614,848.00</b>	<b>1,337,506.00</b>	<b>1,022,981.00</b>

**Cafeteria**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	327,875.00	333,897.00	320,154.30	312,154.00
<b>TOTAL LOCAL REVENUES</b>	<b>327,875.00</b>	<b>333,897.00</b>	<b>320,154.30</b>	<b>312,154.00</b>
<b>TOTAL REVENUES</b>	<b>327,875.00</b>	<b>333,897.00</b>	<b>320,154.30</b>	<b>312,154.00</b>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	316,581.00	300,472.00	299,916.90	302,000.00
Employee Benefits	-	-	-	-
Supplies & Materials	495.00	21,475.00	22,022.35	22,241.00
Other Expenses & Services	51,465.00	28,894.00	33,502.07	25,669.00
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>368,541.00</b>	<b>350,841.00</b>	<b>355,441.32</b>	<b>349,910.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(40,666.00)</b>	<b>(16,944.00)</b>	<b>(35,287.02)</b>	<b>(37,756.00)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	-	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(40,666.00)</b>	<b>(16,944.00)</b>	<b>(35,287.02)</b>	<b>(37,756.00)</b>
<b>FUND BALANCE, JULY 1</b>	<b>(88,201.00)</b>	<b>(128,867.00)</b>	<b>(145,811.00)</b>	<b>(181,098.02)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>(128,867.00)</b>	<b>(145,811.00)</b>	<b>(181,098.02)</b>	<b>(218,854.02)</b>



**Self Insurance**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	318,087.48	220,754.33	303,999.07	218,000.00
TOTAL LOCAL REVENUES	1,149,287.48	1,256,129.33	1,306,124.07	1,253,000.00
<b>TOTAL REVENUES</b>	<u>1,149,287.48</u>	<u>1,256,129.33</u>	<u>1,306,124.07</u>	<u>1,253,000.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Other Expenses & Services	1,371,747.35	1,375,366.84	1,351,963.20	1,495,000.00
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,371,747.35</u>	<u>1,375,366.84</u>	<u>1,351,963.20</u>	<u>1,495,000.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(222,459.87)	(119,237.51)	(45,839.13)	(242,000.00)
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	550,000.00	750,000.00	750,000.00	600,000.00
Other Outgo	-	-	-	(355,000.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>550,000.00</u>	<u>750,000.00</u>	<u>750,000.00</u>	<u>245,000.00</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	327,540.13	630,762.49	704,160.87	3,000.00
<b>FUND BALANCE, JULY 1</b>	3,414,221.23	3,741,761.36	4,372,523.85	5,076,684.72
<b>FUND BALANCE, JUNE 30</b>	3,741,761.36	4,372,523.85	5,076,684.72	5,079,684.72

**Other Internal Services**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	20,371.65	8,810.29	13,834.47	13,450.00
TOTAL LOCAL REVENUES	20,371.65	8,810.29	13,834.47	13,450.00
<b>TOTAL REVENUES</b>	<u>20,371.65</u>	<u>8,810.29</u>	<u>13,834.47</u>	<u>13,450.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	2,144,742.49	2,305,212.56	2,392,981.45	336,561.00
Supplies & Materials	-	-	-	-
Other Expenses & Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,144,742.49</u>	<u>2,305,212.56</u>	<u>2,392,981.45</u>	<u>336,561.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(2,124,370.84)	(2,296,402.27)	(2,379,146.98)	(323,111.00)
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	1,487,948.00	4,777,468.00	750,000.00	750,000.00
Other Outgo	(795.22)	(385.58)	-	(450.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>1,487,152.78</u>	<u>4,777,082.42</u>	<u>750,000.00</u>	<u>749,550.00</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(637,218.06)	2,480,680.15	(1,629,146.98)	426,439.00
<b>FUND BALANCE, JULY 1</b>	1,749,582.31	1,112,364.25	3,593,044.40	1,963,897.42
<b>FUND BALANCE, JUNE 30</b>	1,112,364.25	3,593,044.40	1,963,897.42	2,390,336.42



**Associated Students**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	96,411.00	189,866.00	154,211.00	154,400.00
TOTAL LOCAL REVENUES	96,411.00	189,866.00	154,211.00	154,400.00
<b>TOTAL REVENUES</b>	<u>96,411.00</u>	<u>189,866.00</u>	<u>154,211.00</u>	<u>154,400.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	5,523.00	13,814.00	30,392.00	30,500.00
Other Expenses & Services	23,821.00	59,574.00	191,871.00	83,000.00
Capital Outlay	-	-	873.00	-
<b>TOTAL EXPENDITURES</b>	<u>29,344.00</u>	<u>73,388.00</u>	<u>223,136.00</u>	<u>113,500.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	67,067.00	116,478.00	(68,925.00)	40,900.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	(2,500.00)	(6,500.00)	(10,900.00)	(14,000.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>(2,500.00)</u>	<u>(6,500.00)</u>	<u>(10,900.00)</u>	<u>(14,000.00)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	64,567.00	109,978.00	(79,825.00)	26,900.00
<b>FUND BALANCE, JULY 1</b>	81,949.00	146,516.00	256,494.00	176,669.00
<b>FUND BALANCE, JUNE 30</b>	146,516.00	256,494.00	176,669.00	203,569.00

**Representation Fee**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	46,980.00	40,108.00	39,254.00	39,300.00
TOTAL LOCAL REVENUES	46,980.00	40,108.00	39,254.00	39,300.00
<b>TOTAL REVENUES</b>	<u>46,980.00</u>	<u>40,108.00</u>	<u>39,254.00</u>	<u>39,300.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	853.00	-	2,971.00	3,000.00
Other Expenses & Services	66,385.00	55,900.00	59,636.00	36,300.00
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>67,238.00</u>	<u>55,900.00</u>	<u>62,607.00</u>	<u>39,300.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(20,258.00)	(15,792.00)	(23,353.00)	-
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	-	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(20,258.00)	(15,792.00)	(23,353.00)	-
<b>FUND BALANCE, JULY 1</b>	151,489.00	131,231.00	115,439.00	92,086.00
<b>FUND BALANCE, JUNE 30</b>	131,231.00	115,439.00	92,086.00	92,086.00



**Student Body Center Fee**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Student Fees & Charges	231,329.75	200,176.25	185,155.50	205,152.00
Other Local Revenues	11,332.78	5,738.26	4,956.82	7,800.00
<b>TOTAL LOCAL REVENUES</b>	<u>242,662.53</u>	<u>205,914.51</u>	<u>190,112.32</u>	<u>212,952.00</u>
<b>TOTAL REVENUES</b>	<u>242,662.53</u>	<u>205,914.51</u>	<u>190,112.32</u>	<u>212,952.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	135,986.85	126,510.48	131,111.61	114,504.00
Employee Benefits	36,612.68	37,054.41	46,566.05	48,316.00
Supplies & Materials	3,888.93	5,496.40	2,821.55	1,923.00
Other Expenses & Services	5,684.99	(397.26)	1,152.03	3,733.00
Capital Outlay	18,951.14	28,188.88	48,728.36	28,921.00
<b>TOTAL EXPENDITURES</b>	<u>201,124.59</u>	<u>196,852.91</u>	<u>230,379.60</u>	<u>197,397.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	41,537.94	9,061.60	(40,267.28)	15,555.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	-	-	-	(15,555.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,555.00)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	41,537.94	9,061.60	(40,267.28)	-
<b>FUND BALANCE, JULY 1</b>	1,066,144.88	1,107,682.82	1,116,744.42	1,076,477.14
<b>FUND BALANCE, JUNE 30</b>	1,107,682.82	1,116,744.42	1,076,477.14	1,076,477.14

**Financial Aid**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Other Federal Revenues	22,582,126.00	23,909,969.00	24,503,840.00	25,350,000.00
<b>TOTAL FEDERAL REVENUES</b>	<u>22,582,126.00</u>	<u>23,909,969.00</u>	<u>24,503,840.00</u>	<u>25,350,000.00</u>
<b>STATE REVENUES</b>				
Other State Revenues	1,184,278.00	1,402,448.00	1,563,170.00	1,570,000.00
<b>TOTAL STATE REVENUES</b>	<u>1,184,278.00</u>	<u>1,402,448.00</u>	<u>1,563,170.00</u>	<u>1,570,000.00</u>
<b>LOCAL REVENUES</b>				
Other Local Revenues	1,756.00	1,124.00	2,141.00	2,000.00
<b>TOTAL LOCAL REVENUES</b>	<u>1,756.00</u>	<u>1,124.00</u>	<u>2,141.00</u>	<u>2,000.00</u>
<b>TOTAL REVENUES</b>	<u>23,768,160.00</u>	<u>25,313,541.00</u>	<u>26,069,151.00</u>	<u>26,922,000.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Other Expenses & Services	33,227.00	42,875.00	52,125.00	55,000.00
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>33,227.00</u>	<u>42,875.00</u>	<u>52,125.00</u>	<u>55,000.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	23,734,933.00	25,270,666.00	26,017,026.00	26,867,000.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds—Long Term Debt	-	-	-	-
Incoming Transfers	360,501.00	409,949.00	422,227.00	435,000.00
Other Outgo	(24,109,901.00)	(25,681,015.00)	(26,441,527.00)	(27,300,000.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>(23,749,400.00)</u>	<u>(25,271,066.00)</u>	<u>(26,019,300.00)</u>	<u>(26,865,000.00)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(14,467.00)	(400.00)	(2,274.00)	2,000.00
<b>FUND BALANCE, JULY 1</b>	206,423.00	191,956.00	191,556.00	189,282.00
<b>FUND BALANCE, JUNE 30</b>	191,956.00	191,556.00	189,282.00	191,282.00





**Scholarship & Loan**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	186,486.00	188,180.00	163,796.00	160,480.00
<b>TOTAL LOCAL REVENUES</b>	<u>186,486.00</u>	<u>188,180.00</u>	<u>163,796.00</u>	<u>160,480.00</u>
<b>TOTAL REVENUES</b>	<u>186,486.00</u>	<u>188,180.00</u>	<u>163,796.00</u>	<u>160,480.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Other Expenses & Services	(35.00)	29.00	84.00	80.00
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>(35.00)</u>	<u>29.00</u>	<u>84.00</u>	<u>80.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	186,521.00	188,151.00	163,712.00	160,400.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	(175,651.00)	(190,373.00)	(164,784.00)	(160,150.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>(175,651.00)</u>	<u>(190,373.00)</u>	<u>(164,784.00)</u>	<u>(160,150.00)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	10,870.00	(2,222.00)	(1,072.00)	250.00
<b>FUND BALANCE, JULY 1</b>	118,181.00	129,051.00	126,829.00	125,757.00
<b>FUND BALANCE, JUNE 30</b>	129,051.00	126,829.00	125,757.00	126,007.00

**Other Trusts**

	Actual FY 2011	Actual FY 2012	Unaudited Actual FY 2013	Budget FY 2014
<b>REVENUES</b>				
LOCAL REVENUES				
Other Local Revenues	132,064.00	168,296.00	365,615.00	370,000.00
<b>TOTAL LOCAL REVENUES</b>	<u>132,064.00</u>	<u>168,296.00</u>	<u>365,615.00</u>	<u>370,000.00</u>
<b>TOTAL REVENUES</b>	<u>132,064.00</u>	<u>168,296.00</u>	<u>365,615.00</u>	<u>370,000.00</u>
<b>EXPENDITURES</b>				
Academic Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Supplies & Materials	66,713.00	68,876.00	112,782.00	114,300.00
Other Expenses & Services	63,727.00	56,564.00	123,542.00	126,500.00
Capital Outlay	2,757.00	3,240.00	399.00	500.00
<b>TOTAL EXPENDITURES</b>	<u>133,197.00</u>	<u>128,680.00</u>	<u>236,723.00</u>	<u>241,300.00</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(1,133.00)	39,616.00	128,892.00	128,700.00
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	-	-
Other Outgo	(1,600.00)	(4,100.00)	(7,322.00)	(7,800.00)
<b>NET OTHER FINANCING SOURCES</b>	<u>(1,600.00)</u>	<u>(4,100.00)</u>	<u>(7,322.00)</u>	<u>(7,800.00)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(2,733.00)	35,516.00	121,570.00	120,900.00
<b>FUND BALANCE, JULY 1</b>	149,395.00	146,662.00	182,178.00	303,748.00
<b>FUND BALANCE, JUNE 30</b>	146,662.00	182,178.00	303,748.00	424,648.00



# RESOURCE ALLOCATION FISCAL YEAR 2013-14

The San Bernardino Community College District (SBCCD) Resource Allocation Model provides a comprehensive forecast of college revenues and planned expenditures. Except as noted, the Model is based on Final Budget amounts in each category as calculated through the Developmental Budget processes. The sections of the Resource Allocation Model are as follows.

## State Base Revenue

College Base Allocation (based on college size) and funding for Fulltime Equivalent Student (FTES) enrollment as provided under California Senate Bill 361. Base FTES is per California Community Colleges 2012-13 Second Principal Apportionment (see page 45).

## State Revenue with Growth & COLA Adjustments

The Governor included in the approved State Budget funding for community college growth, cost of living adjustment (COLA), and partial restoration of prior year FTES. This was made possible through passage of California Proposition 30, also known as the Education Protection Act. Growth and restoration are now referred to as “Access” funding, which is predicated on the ability of each district to increase its FTES in the current year to meet or exceed State forecasts. Unused restoration funds included in the annual Access allowances must be used or forever relinquished. 2013-14 Access FTES shown in the Resource Allocation Model is per California Community Colleges 2013-14 Advance Apportionment. See 2013-14 Estimated Access Funds and Corresponding FTES Allocations (pages 46-47).

## Other Revenue

This section contains other State and local revenues allocated to the colleges. The Resource Allocation Model varies from the Budget Development by a net amount of \$1,213,975. The variance is due to the following two items:

- The District has budgeted an additional \$1,522,850 in revenues that are not allocated through the Resource Allocation Model.
- The District has budgeted a possible loss in revenue in the amount of \$308,875 from State Apportionments, which are not reflected in the Resource Allocation Model

## Assessments

District and districtwide expenditures allocated to the colleges.

## Individual Site Budgets

College budgets per the Final Budget as calculated through the Developmental Budget processes

An investment in knowledge  
always pays the best interest.

-- Benjamin Franklin



### 2013-14 Resource Allocation Model

		SBVC	CHC	Total
<b>State Base Revenue</b>				
1	Base Allocation Revenue per SB361 for Medium & Small Colleges	\$3,939,076	\$3,376,351	\$7,315,427
2	Total District Credit FTES per State Allocation (Funded)			13,191.19
3	Credit/Noncredit FTES Split ( <i>Determined by Chancellor's Cabinet</i> )	70.00%	30.00%	100%
4	Total College Credit FTES ( <i>multiply line 2 x 3</i> ) (Funded)	9,233.83	3,957.36	13,191.19
5	District Funded Rate Credit FTES per State Allocation			\$4,636.49
6	Credit Funding per State Allocation ( <i>multiply line 4 x 5</i> )	\$42,812,574	\$18,348,246	\$61,160,821
7	Total District Noncredit FTES	0.00	0.00	0.00
8	Total State Base Revenue ( <i>add lines 1, 6, &amp; 7</i> )	\$46,751,650	\$21,724,597	\$68,476,248
<b>State Revenue With Growth &amp; COLA Adjustments</b>				
9	District ACCESS FTES per State Allocation	208.73	89.46	298.19
10	ACCESS Funding ( <i>multiply line 5 x 9</i> )	\$967,782	\$414,764	\$1,382,546
11	Other Revenue Adjustment per State Allocation	\$0	\$0	\$0
12	Deficit Coefficient per State Allocation	\$0	\$0	\$0
13	Total State Revenue ( <i>add lines 8, 10-12</i> )	\$47,719,433	\$22,139,361	\$69,858,794
<b>Other Revenue</b>				
14	Part-time Faculty & Faculty Office Allocations	\$216,841	\$92,932	\$309,773
15	Unrestricted State Lottery Funds Allocation	\$1,163,463	\$498,627	\$1,662,090
16	District-wide Interest Income	\$53,060	\$22,740	\$75,800
17	Other Campus Revenue Projections (per Campuses)	\$848,646	\$617,999	\$1,466,645
18	Total College Revenue ( <i>add lines 13, 14-17</i> )	\$50,001,443	\$23,371,659	\$73,373,102
<b>Assessments</b>				
19	District Office Operations Expenditure	-\$8,851,882	-\$3,793,664	\$12,645,545
20	Property & Liability Insurance	-\$420,000	-\$180,000	\$600,000
21	KVCR Operations Expenditure Budget	-\$490,000	-\$210,000	\$700,000
22	Supplemental Employee Retirement Plan	\$0	\$0	\$0
23	Projected GASB 45 Compliance Retiree Obligation	-\$525,000	-\$225,000	\$750,000
24	Economic Development & Corporate Training Expenditure Budget	-\$197,800	-\$84,772	\$282,572
<b>Individual Site Budgets</b>				
25	Total Site Budget Allocation for Colleges ( <i>add line 18, 19-24</i> )	\$39,516,761	\$18,878,224	\$58,394,985
26	1000 Academic Salaries	\$18,948,429	\$9,277,945	\$28,226,374
27	2000 Classified Salaries	\$7,099,084	\$4,366,822	\$11,465,906
28	3000 Benefits	\$7,882,183	\$4,069,401	\$11,951,584
29	4000 Supplies	\$577,522	\$220,610	\$798,132
30	5000 Other Expenses	\$3,804,391	\$1,501,508	\$5,305,899
31	6000 Capital Outlay	\$276,041	\$59,466	\$335,507
32	7000 Other Outgo	\$0	\$0	\$0
33	9999 Prior Year Carry Overs	\$162,476	\$31,276	\$193,752
34	Forecasted Site Budgets	\$38,750,126	\$19,527,028	\$58,277,154
35	Excess/(Deficit) ( <i>line 25 minus line 34</i> )	\$766,635	-\$648,804	\$117,831

*NOTES AND ASSUMPTIONS*

- FTES Based Computational Revenue Includes State Apportionment, Student Enrollment Fees, and Property Taxes
- FTES funding rate from State Chancellor's Office
- Lines 1 -7. Per 2012-13 Second Principal Apportionment (P2)
- Lines 9 & 10. Per 2013-14 Advance Apportionment.
- Lines 14 & 15. Per State allocations.
- Line 17. College projections for transcripts, library fees, etc.
- Lines 19. District Office Operations Costs include HR, Fiscal Services, Police, and Distributed Education & Technology Services (DETS).
- Line 21. Use of District funds to offset operating deficit.
- Line 24. Use of District funds to offset operating deficit.
- Line 33. 9999 Prior Year Carry Overs appear in Sites 15 and 25 financial reports.

*RULES*

- District Office savings realized during the year result in a budget reduction to match actual expenditures, in effect reducing the colleges' assessments.
- College and district sites incurring deficit fund balances are required to balance the deficit within three years of the year of the deficit.
- Account Codes Included in the Resource Allocation Model
- Fund: 01; Site: 01,02,03; Subprogram: 0000; Life Span, Program, Object and Type: All Available



Crafton Hills College Laboratory/Administration Building



**CALIFORNIA COMMUNITY COLLEGES  
2012-13 SECOND PRINCIPAL APPORTIONMENT  
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT**

August Revision  
**EXHIBIT C**

Workload measures:	Base Funding	Marginal Funding	Base FTEs	Workload Restoration FTEs	Growth FTEs	Restored FTEs	Stability FTEs	Total Funded FTEs	Unfunded FTEs	Actual FTEs
Credit FTEs	4,564.825091	4,564.825100	13,051.331	139.861	0.000	0.000	0.000	13,191.192	66.648	13,257.840
Noncredit FTEs	2,744.957800	2,744.957800	17.991	36.059	0.000	0.000	0.000	54.050	0.000	54.050
Noncredit - CDCP FTEs	3,232.067600	3,232.067600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total FTEs:</b>			<b>13,069.322</b>	<b>175.920</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>13,245.242</b>	<b>66.648</b>	<b>13,311.890</b>

**I Base Revenues +/- Restore or Decline**

A Basic Allocation				\$7,196,681						
B Basic FTEs Revenue Before Workload Reduction				\$59,626,428						
C Workload Reduction				\$0						
D Revised Base FTEs Revenue				\$59,626,428						
1 Credit Base Revenue				\$59,577,043						
2 Noncredit Base Revenue				\$49,385						
3 Career Development College NonCr				\$0						
E Current Year Decline				\$0						\$0
<b>Total Base Revenue Less Decline</b>				<b>\$66,823,109</b>						

**II Inflation Adjustment**

A Statewide Inflation Adjustment				0%						
B Inflation Adjustment				\$0						
<b>C Current Year Base Revenue + Inflation Adjustment</b>				<b>\$66,823,109</b>						

**III Basic Allocation & Restoration**

A Basic Allocation Adjustment				\$0						
B Basic Allocation Adjustment COLA				\$0						
C Stability Restoration				\$0						
D Restoration of Prior Year Workload Reduction				\$737,423						
<b>Total Basic Allocation &amp; Restoration</b>				<b>\$737,423</b>						

**IV Growth**

A Unadjusted Growth Rate				0.00%						
B Constrained Growth Rate				0.00%						
C Constrained Growth Cap				\$0						
D Actual Growth				\$0						
E Funded Credit Growth Revenue				\$0						
F Funded Noncredit Growth Revenue				\$0						
G Funded Noncredit CDCP Growth Revenue				\$0						
<b>Total Growth Revenue</b>				<b>\$0</b>						

Regular Growth Caps adjusted by a factor of 0.00000000 to match funding.

**V Other Revenues Adjustments**

A Revenue Adjustment										\$0
<b>Total Revenue Adjustments</b>										\$0

**VI Stability Adjustment**

										\$0
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**VII Total Computational Revenue**

(sum of II, III, IV, V, & VI)										\$87,560,532
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**VIII District Revenue Source**

A1 Property Taxes										\$12,552,470
A2 Less Property Taxes Excess										\$0
B Student Enrollment Fees										\$3,900,400
C State General Apportionment										\$37,699,144
D June Estimated EPA										\$10,887,535
<b>Available Revenue</b>										\$65,039,549

**E Revenue Shortfall**

0.9826855682										\$2,520,983
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**Total Revenue Plus Shortfall**

										\$67,560,532
--	--	--	--	--	--	--	--	--	--	--------------

**IX Other Allowances and Total Apportionments**

A State General Apportionment										\$37,699,144
B Statewide Average Replacement Cost										\$4,565
Number of Faculty Not Hired										0.00
Full-time Faculty Adjustment										\$0
<b>Net State General Apportionment</b>										\$37,699,144

**X Unrestored Decline as of July 1st of Current Year**

A 1st Year										\$0
B 2nd Year										\$0
C 3rd Year										\$0
<b>Total</b>										\$0

**Basic Allocation Calculation  
College/Center Base Funding Rates:**

Single College District Funding Rates: Total FTEs			Multi-College District Funding Rate: Total FTEs			
>18,472	>9,236	<=9,236	Rural	>18,472	>9,236	<=9,236
\$5,535,909	\$4,428,727	\$3,321,545	\$653,591	\$4,428,727	\$3,875,136	\$3,321,545
Single College District - College FTEs			Multi-College District - College FTEs:			Total Colleges
>18,472	>9,236	<=9,236	Rural	>18,472	>9,236	<=9,236
0	0	0	0	0	1	1
2						
Revenue:						Total Colleges
>18,472	>9,236	<=9,236	Rural	>18,472	>9,236	<=9,236
\$0	\$0	\$0	\$0	\$0	\$3,875,136	\$3,321,545
						\$7,196,681
State Approved Center: Funding Rates			Total State Approved Centers	Total State Approved Centers Revenue		
0	\$1,107,182		0			\$0
Grandfathered or Previously Approved Center: Funding Rates @ FTEs Levels						
>924	>693	>462	>231	<=231		
\$1,107,182	\$830,386	\$553,591	\$276,795	\$138,398		
Number of Grandfathered or Previously Approved Centers: @ Total FTEs			Total Grandfathered or Previously Approved Centers			Total Basic Allocation Revenue
>924	>693	>462	>231	<=231		
0	0	0	0	0	0	
Grandfathered or Previously Approved Center Revenue:			Total Grandfathered or Approved Center			
>924	>693	>462	>231	<=231		
\$0	\$0	\$0	\$0	\$0	\$0	\$7,196,681

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California Community Colleges  
2013-14 Budget Workshop

2013-14 Estimated Access Funds and Corresponding FTES Allocations (As calculated for the 2013-14 Advance)

District	\$ per Credit FTES	Projected (Reported) Credit FTES	Base Credit FTES	Unfunded Credit FTES	Stability Restoration Credit FTES	\$	Repayment of 2009-10 Workload Credit FTES	\$	Repayment of 2011-12 Workload Credit FTES	\$	Estimated 2013-14 Growth \$ Allocation
Allan Hancock	4,636.4928	8,476.1046	8,277.2901	198.8145	-	\$ -	-	\$ -	198.8145	\$ 921,802	\$ 921,802
Antelope Valley	4,636.4929	10,858.6261	10,618.9942	239.6320	-	-	-	-	239.6320	1,111,052	1,111,052
Barstow	4,636.4929	2,332.0327	2,332.0327	-	-	-	-	-	-	-	-
Butte	4,636.4929	10,146.5131	9,909.5525	236.9606	-	-	-	-	236.9606	1,098,666	1,098,666
Cabrillo	4,636.4929	10,633.4393	10,390.6500	242.7893	132.7091	615,305	110.0802	510,386	-	-	510,386
Cerritos	4,636.4929	16,091.6172	15,733.6106	358.0066	-	-	-	-	358.0066	1,659,895	1,659,895
Chabot-Las Positas	4,636.4928	16,326.5264	15,964.6236	361.9029	-	-	-	-	361.9029	1,677,960	1,677,960
Chaffey	4,636.4929	13,632.6958	13,329.8301	302.8658	-	-	13.4086	62,169	289.4571	1,342,066	1,404,235
Citrus	4,636.4928	10,575.9287	10,338.2609	237.6678	-	-	-	-	237.6678	1,101,945	1,101,945
Coast	4,636.4929	30,421.6963	29,683.8800	737.8163	737.8163	3,420,880	-	-	-	-	-
Compton	4,636.4928	6,072.8415	5,936.3700	136.4715	27.5514	127,742	30.1998	140,021	78.7203	364,986	505,007
Contra Costa	4,636.4929	27,640.5223	27,007.2700	633.2523	633.2523	2,936,070	-	-	-	-	-
Copper Mt.	4,636.4926	1,507.4200	1,507.4200	-	-	-	-	-	-	-	-
Desert	4,636.4929	6,849.2113	6,686.8752	162.3361	-	-	-	-	162.3361	752,670	752,670
El Camino	4,636.4929	18,525.9122	18,116.2601	409.6521	-	-	26.2092	121,519	383.4428	1,777,830	1,899,349
Feather River	4,636.4928	1,518.7797	1,518.7797	-	-	-	-	-	-	-	-
Foothill-DeAnza	4,656.9794	28,246.3585	27,800.9000	645.4585	645.4585	3,005,887	-	-	-	-	-
Gavilan	4,636.4928	4,620.3299	4,511.6117	108.7182	-	-	-	-	108.7182	504,071	504,071
Glendale	4,636.4929	12,388.5817	12,069.7400	318.8416	-	-	-	-	318.8416	1,478,307	1,478,307
Grossmont-Cuyamaca	4,636.4928	17,311.8958	16,928.8856	383.0102	-	-	-	-	383.0102	1,775,824	1,775,824
Hartnell	4,636.4928	6,683.6581	6,536.2773	147.3808	-	-	-	-	147.3808	683,330	683,330
Imperial	4,636.4928	6,657.1385	6,507.9199	149.2186	149.2186	691,951	-	-	-	-	-
Kern	4,636.4929	18,590.1572	18,174.6600	415.4972	-	-	150.0837	695,862	265.4135	1,230,588	1,926,450
Lake Tahoe	4,755.8524	1,427.4900	1,427.4900	-	-	-	-	-	-	-	-
Lassen	4,736.5032	1,685.1703	1,685.1703	-	-	-	-	-	-	-	-
Long Beach	4,636.4928	19,800.4523	19,360.8153	439.6370	-	-	-	-	439.6370	2,038,374	2,038,374
Los Angeles	4,636.4929	94,349.1279	92,199.5562	2,149.5717	-	-	-	-	2,149.5717	9,966,474	9,966,474
Los Rios	4,636.4929	49,827.6886	48,728.3305	1,099.3581	-	-	-	-	1,099.3581	5,097,166	5,097,166
Marin	5,227.3807	4,492.1800	4,492.1800	-	-	-	-	-	-	-	-
Mendocino-Lake	4,636.4928	3,023.9798	3,023.9798	-	-	-	-	-	-	-	-
Merced	4,636.4929	8,577.0712	8,375.5587	201.5124	-	-	-	-	201.5124	934,311	934,311
Mira Costa	4,647.4299	9,711.0799	9,711.0799	-	-	-	-	-	-	-	-
Monterey Peninsula	4,636.4929	6,329.8292	6,172.5603	157.2689	157.2689	729,176	-	-	-	-	-
Mt. San Antonio	4,636.4929	23,314.5422	22,720.1917	594.3505	-	-	-	-	594.3505	2,755,702	2,755,702
Mt. San Jacinto	4,636.4928	9,530.5905	9,312.6106	217.9798	-	-	-	-	217.9798	1,010,662	1,010,662
Napa Valley	4,636.4928	5,460.8307	5,341.9100	118.9207	-	-	-	-	118.9207	551,375	551,375
North Orange County	4,636.4928	27,136.6560	26,452.3491	684.3069	-	-	-	-	684.3069	3,172,784	3,172,784
Ohlone	4,636.4929	7,918.3166	7,742.6325	175.6841	-	-	-	-	175.6841	814,558	814,558
Palo Verde	4,636.4928	1,784.1300	1,784.1300	-	-	-	-	-	-	-	-
Palomar	4,636.4929	18,030.4366	17,619.1400	411.2967	-	-	19.1436	88,759	392.1531	1,818,215	1,906,974
Pasadena Area	4,636.4929	20,236.6309	19,773.9808	462.6501	-	-	-	-	462.6501	2,145,074	2,145,074
Peralta	4,636.4929	18,556.2961	18,146.1496	410.1464	-	-	-	-	410.1464	1,901,641	1,901,641
Rancho Santiago	4,636.4928	22,326.8967	21,734.5281	592.3686	-	-	-	-	592.3686	2,746,513	2,746,513
Redwoods	4,636.4928	4,463.2887	4,353.4900	109.7987	109.7987	509,081	-	-	-	-	-
Rio Hondo	4,636.4929	12,064.7682	11,790.3157	274.4525	-	-	-	-	274.4525	1,272,497	1,272,497
Riverside	4,636.4929	25,584.7690	25,018.5809	566.1881	-	-	-	-	566.1881	2,625,127	2,625,127
<b>San Bernardino</b>	<b>4,636.4928</b>	<b>13,489,3804</b>	<b>13,191,1923</b>	<b>298,1881</b>	-	-	-	-	<b>298,1881</b>	<b>1,382,547</b>	<b>1,382,547</b>
San Diego	4,636.4929	31,808.8969	30,985.9928	822.9041	-	-	-	-	822.9041	3,815,389	3,815,389

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California Community Colleges  
2013-14 Budget Workshop

2013-14 Estimated Access Funds and Corresponding FTES Allocations (As calculated for the 2013-14 Advance)

District	\$ per Credit FTES	Projected (Reported) Credit FTES	Base Credit FTES	Unfunded Credit FTES	Stability Restoration Credit FTES	\$	Repayment of 2009-10 Workload Credit FTES	\$	Repayment of 2011-12 Workload Credit FTES	\$	Estimated 2013-14 Growth \$ Allocation
San Francisco	4,704.0927	24,409.4538	23,708.4304	701.0234	701.0234	3,297,679	-	-	-	-	-
San Joaquin Delta	4,636.4929	15,370.8512	15,029.4807	341.3705	-	-	-	-	341.3705	1,582,762	1,582,762
San Jose-Evergreen	4,655.2670	13,661.0815	13,344.6700	316.4115	316.4115	1,472,980	-	-	-	-	-
San Luis Obispo	4,636.4928	8,657.7644	8,461.9800	195.7844	-	-	69.6677	323,014	126.1167	584,739	907,753
San Mateo	4,636.4929	19,671.6445	19,580.1601	91.4845	91.4845	424,167	-	-	-	-	-
Santa Barbara	4,636.4929	13,684.0509	13,367.1401	316.9109	-	-	25.6062	118,723	291.3047	1,350,632	1,469,355
Santa Clarita	4,636.4928	14,127.9037	13,832.7183	295.1854	-	-	-	-	295.1854	1,368,625	1,368,625
Santa Monica	4,714.6791	20,393.0769	19,933.4908	459.5861	-	-	-	-	459.5861	2,166,801	2,166,801
Sequoias	4,636.4928	8,283.8941	8,097.0267	186.8673	-	-	-	-	186.8673	866,409	866,409
Shasta-Tehama-Trinity	4,636.4928	7,208.1978	7,046.4084	161.7893	-	-	-	-	161.7893	750,135	750,135
Sierra	4,636.4929	14,528.5447	14,203.1314	325.4132	-	-	-	-	325.4132	1,508,776	1,508,776
Siskiyou	4,636.4930	2,100.6300	2,100.6300	-	-	-	-	-	-	-	-
Solano	4,636.4928	7,249.8110	7,055.7400	194.0710	194.0710	899,809	-	-	-	-	-
Sonoma	4,636.4928	16,065.1376	15,649.8800	415.2576	415.2576	1,925,339	-	-	-	-	-
South Orange	4,776.1551	25,980.8000	25,980.8000	-	-	-	-	-	-	-	-
Southwestern	4,636.4929	14,890.8242	14,560.0906	330.7336	-	-	-	-	330.7336	1,533,444	1,533,444
State Center	4,636.4929	25,753.0874	25,180.3299	572.7575	-	-	-	-	572.7575	2,655,586	2,655,586
Ventura	4,636.4929	25,030.1630	24,475.0924	555.0706	-	-	-	-	555.0706	2,573,581	2,573,581
Victor Valley	4,636.4929	9,115.3111	8,913.2797	202.0314	-	-	-	-	202.0314	936,717	936,717
West Hills	4,636.4929	4,530.1127	4,425.7411	104.3716	-	-	-	-	104.3716	483,918	483,918
West Kern	6,499.5178	2,455.2374	2,455.2374	-	-	-	-	-	-	-	-
West Valley-Mission	4,636.4929	15,928.2665	15,565.2900	362.9765	11.4267	52,980	122.3231	567,150	229.2267	1,062,808	1,629,958
Yosemite	4,636.4929	16,276.2365	15,913.4200	362.8165	-	-	20.5457	95,260	342.2708	1,586,936	1,682,196
Yuba	4,636.4929	7,613.1715	7,444.8300	168.3415	-	-	12.5539	58,206	155.7876	722,308	780,514
		1,060,023.7380	1,037,150.6073	22,873.1307	4,322.7487	\$ 20,108,946	599.8217	\$ 2,781,069	17,950.5603	\$ 83,263,578	\$ 86,044,647

NOTE: Standard credit funding per FTES equals \$4,636.492854.



## CAPITAL EXPENDITURES

Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property, or industrial buildings. In accounting, a capital expenditure is added to an asset account (“capitalized”), thus increasing the asset’s basis (the cost or value of an asset as adjusted for tax purposes). The District’s capitalization policy for equipment includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Buildings as well as renovations to buildings, infrastructure, and land improvements with a unit cost of \$50,000 or more which significantly increase the value or extend the useful life of the structure, are capitalized.

### Facilities Master Plans

The San Bernardino Community College District ensures that facilities renewal and improvement projects are planned, organized, and coordinated effectively to support the mission and vision of the colleges and other district support functions. This is accomplished through the development of facilities master plans.

SBVC’s facilities master plan was updated in May 2009. CHC’s master plan was updated in October 2011. These plans provide a rational and orderly method of addressing existing physical concerns and accommodating future needs throughout the District. The documents include critical reviews of existing facilities, land use for each college, as well as a conceptual list of projects to respond to the future challenges facing the colleges through 2025 for CHC and 2030 for SBVC.

The master planning process was organized and overseen by a steering committee comprised of representatives from the faculty, administration, and student body. The planning effort also involved a wide cross-section of other faculty, administration, staff, students, and community members who provided valuable input during numerous space needs interviews and focus groups.

### Five-Year Construction Program

The Five-Year Construction Program articulates the development and implementation of the next five years of the facilities master plans. The program is updated annually and submitted to the California Community Colleges Chancellor’s Office. Plan objectives and goals include:

- Facilitate learning through facility enhancements.
- Ensure facility compliance with environmental, health, and safety regulations.
- Extend the life expectancies of buildings and infrastructure.
- Construct new facilities to meet the academic demands of the community.

This year, SBVC completed the Central Plant Project (\$17,203,702), Site Work/Signage/ADA Phase I (\$4,164,141), and the Gymnasium Locker Room Renovation (\$256,000). CHC completed the Circuit “A” Project (\$200,000) and the Circuit “C” Project (\$67,000).

### Construction Projects

#### *SAN BERNARDINO VALLEY COLLEGE*

Signage/ADA Upgrades – The Americans with Disabilities Act (ADA) project addresses campuswide ADA compliance. The four current construction projects – Gym, Business Building, Central Plant and Auditorium – will incorporate walkway repairs within their respective limits of work and a separate ADA upgrade project will repair walkways at the Administration/Student Services Building, Technical Building, Campus Center Building and bus stop areas. The ADA Project Phase I began construction in December 2012 and completed on April 2013. The Signage project included pedestrian and vehicular way finding





signage improvements throughout Campus. The Signage project began in May 2012 and completed in May 2013. The total cost of the project is approximately \$4.0 million and is funded by Measure M.

Central Plant and Campuswide Infrastructure – A new central plant will provide for campuswide cooling requirements. The project consists of a new central plant building, associated open cooling tower yard, thermal energy storage tank, underground utilities distribution system, and conversion of existing chilled water and rooftop units to the new chilled water source. The project began in March 2012 and completed May 2013. Included in the Central Plant and Campuswide Infrastructure budget was a sewer project replacing 2,000 feet of aged sewer line on the south east side of campus. This was bid in May 2013 and forecasted to complete construction July 2013. The total cost of the project is approximately \$17.2 million and is funded by Measure M.

New Athletic/PE Facility/Stadium – The new gymnasiums will replace the existing Snyder and Women's gymnasiums. As a combined use athletics facility, the project is designed to acquire a Leadership in Energy and Environmental Design (LEED) Silver rating through the U.S. Green Building Council. Construction of Phase 1 was completed in February 2012 and included demolition of existing tennis and handball courts, hazardous materials remediation, site work, utility disconnection, and tie-back. Phase 2 of the project will include a new 146,007 square foot, three-story gymnasium with ticket booths, concessions, field buildings, bleachers and press box. The project also includes fitness room, men's/women's locker rooms, two basketball courts, group exercise room, staff office and lecture rooms. In addition, the project will provide new sports field lighting, landscape and drought tolerant landscaping. The overall total cost of the project is approximately \$58.2 million and is funded by Measure M. This project was submitted to the Division of State Architect (DSA) March 2013 and is 40% complete through the plan review phase. The Project is scheduled to begin construction in spring 2014. The gymnasiums are anticipated to be completed in winter 2014 while the stadium will finish in winter 2015.

Business Building Renovation – This project renovates the existing Business Building including classrooms, assembly and meeting rooms, offices, landscaping, and site utilities. The total cost of the project is approximately \$9.6 million and is funded by both Measure M (\$3.3 million) and Measure P (\$6.3 million). The renovation is in construction and scheduled to complete August 2013.

Auditorium Renovation – This project renovates the existing Auditorium Building, including new restrooms, upgrades to the green room/classroom, dressing rooms, workshop, storage and the Black Box Studio Theatre. Upgrades to the mechanical system will include connection to the new central plant, and a new automatic fire sprinkler system. The building will be brought into compliance with ADA and receive upgrades to theatre lighting, acoustic, audio visual and rigging. These improvements will allow for productions of a larger scale. The total cost of the project is approximately \$10.7 million and is funded by Measure M. The project began construction in June 2013 and is forecasted to be completed June 2014.

Vocational Technical Building – This project renovated the existing Vocational Technical Building including providing upgrades to mechanical, electrical and fire sprinkler systems. The building will be brought into compliance with ADA requirements and provide updated classroom labs and welding shop space allocations. The total cost of the project is approximately \$3.6 million funded by Measure M. The project is currently in a programming phase and is scheduled to begin the design phase winter 2013.

Miscellaneous Projects – These projects are incorporated to facilitate the needs of the campus as the it evolves through construction over the next three years. Projects included are a renovation of athletic fields, soccer/baseball site field lighting and baseball netting to meet the future educational program requirements. The total cost of these projects is approximately \$527,801 funded by Measure M. They are scheduled to begin fall 2013 and be completed in spring 2014.

Parking Structure – This project has been placed on hold pending future funding. It incorporates a new \$33 million parking facility that includes 1,250 parking stalls, 7 levels, with an approximate 55,000 square foot building footprint. The project incorporates alternative energy technology through photovoltaic arrays above the upper level of the superstructure.

*CRAFTON HILLS COLLEGE*

New Science Building – This project provides 30,000 square feet of space with modern science labs to address the needs of the chemistry, microbiology, anatomy, and biology programs. The project consists of lab, lab support, lecture, and office spaces. Site improvements will also address campus circulation at the project site. The total cost of the project is approximately \$25.6 million funded by Measure M and it is scheduled to start construction in fall 2013 and finish in summer 2015.

New Crafton Center (One Stop Student Center) – This project provides 46,000 square feet of space and consolidates college administration and a number of student services in one new building. The project includes a bookstore, food service, Student Life/Welcome Center, Administration, Financial Aid, Admissions & Records, Counseling, and Health Services. The total cost is approximately \$31 million and is funded by Measure M. Construction is scheduled to start in spring 2013 and finish in fall 2015.

New Occupational Education Building #2 (OE2) – This project includes demolition of the existing OE2 building, construction of a new OE2 building, and site improvements. The new building will address the needs of the Fire Technology, Emergency Medical Services, Public Safety, and Respiratory Care programs. It consists of lecture, lab, office, vehicular storage and fire drill yard spaces. There will also be a series of site improvements to address existing and future site conditions. The total cost of this project is approximately \$24.1 million and is funded by Measure M. Construction is scheduled to start fall 2013 and finish summer 2015.

New Physical Education Building – This project provides 10,000 square feet of new space to address the Health & Physical Education program needs. This project includes dance/yoga space, fitness center, and office spaces. Site improvements will include ADA access to the new Aquatic Center. The total cost is approximately \$6.7 million and is funded by Measure M. The project is scheduled to start construction in summer 2013 and finish in summer 2014.

LADM Labs, Offices & Lecture Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into campus police facilities, lecture, lab and office space. The total cost is approximately \$14.1 million funded by Measure M, and is scheduled to start construction winter 2015 and finish winter 2016.

Student Services A Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into offices. The total cost is approximately \$6.3 million funded by Measure M. Construction is scheduled to start in winter 2015, and finish fall 2016.

College Center Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into lecture, lab, and office spaces. The total cost is approximately \$1.8 million funded by Measure M. It is scheduled to start construction in winter 2015 and finish in fall 2016.

Performing Arts Center (PAC) Seismic Upgrade and Renovation – The PAC project has been temporarily placed on hold, but further programming efforts will be conducted to determine appropriate scope and budget. Currently there is \$2.8 million allocated for this project and funded through Measure M. It is known that additional monies will be needed to complete the desired scope of a full renovation.

Maintenance & Operations Renovation (M&O) – This project relocates the existing bookstore modular building to the M&O area. It includes renovation of the modular into offices for the M&O staff as well as site improvements. It also includes renovation of the existing M&O offices into storage for a more efficient storage facility. The total cost is approximately \$987,000 funded by Measure M. The project is scheduled to start construction in winter 2014 and finish in spring 2015.

Occupational Education (OE1)/Miscellaneous Improvements – This project is required to keep the building safe and operable for several more years. It includes roof replacement, partial door replacement, door hardware replacement for lockdown, floor replacement, repainting, and associated hazardous



material abatement. The total cost of the project is approximately \$672,000 funded by Measure M and is scheduled to start summer 2013 and finish summer 2014.

Chemistry and Health Services (CHS)/Miscellaneous Improvements – This project is required to keep the building safe and operable for several more years. The project includes roof replacement, partial door replacement, door hardware replacement for lockdown, floor replacement, repainting, associated hazardous material abatement, and HVAC upgrades to improve efficiency and operability, and renovation of lab benches. The total cost is approximately \$553,000 funded by Measure M. It is scheduled to start spring 2014 and finish fall 2014.

Classroom Building/Miscellaneous Improvements – This project is required to keep the building safe and operable for several more years. It includes roof replacement, partial door replacement, door hardware replacement for lockdown, floor replacement, repainting, and HVAC upgrades to improve efficiency and operability. The total cost is approximately \$302,000 funded by Measure M. The project is scheduled to start spring 2014 and finish fall 2014.

Miscellaneous Improvements Campuswide – This project is to facilitate the needs of the campus as it evolves through construction over the next four years. Projects such as parking revisions, walkway revisions/improvements, swing space, and signage will be required. The total cost is approximately \$350,000 funded by Measure M. It is scheduled to start spring 2014 and finish summer 2016.

## **Local Bond Funding**

Proceeds are raised through the capital markets through the issuance of bonds and/or debt certificates. Bonds supported by property taxes require voter approval.

Measure P was passed by the voters in November, 2002 for \$190 million. Currently, the District has sold all bonds and has \$6.5 million of available funding from the measure. Construction projects funded with Measure P funds in Fiscal Year 2012 included the Aquatic Center and Solar Farm at CHC, and the Chemistry/Physical Science building at SBVC.

Measure M was passed by the voters in February, 2008 for \$500 million. Currently, the District has sold bonds and has funding for \$258,312,389 of the total \$500 million. The total \$500 million Measure M amount was calculated using a variety of variables and assumptions including assessed valuation of property, projected tax rates, and the term length of the bond measure. Changes in these variables and assumptions have impacted the total amount the District has been able to realize in funding in terms of selling future bonds.

The projected annual rate of growth in assessed valuation of property and the amount of the tax rate have not met original assumptions. The assessed valuation has fallen -11.98% over the last two years and the tax rate is approaching the legal limit of \$25 for every \$100,000 of assessed value. As a result, the District is not in a position to sell the remaining \$241,687,611 bonds authorized in the near future because of the decline in assessed valuation of property and the increase in tax rate.

## **State Funding**

A community college district may request funding for a capital construction project from the California Community Colleges Chancellor's Office. An Initial Project Proposal (IPP) is submitted to the Chancellor's Office by July 1 of any given year. The Chancellor's Office reviews and evaluates all proposals. Based on the merit of the project and other criteria, the Chancellor's Office approves a district's IPP and invites them to submit a Final Project Proposal (FPP) by July 1 of the year following the IPP approval. The Chancellor's Office then reviews and evaluates all FPPs. Based on the merit of a project and other criteria, the Chancellor's Office then prioritizes and recommends projects for funding to the California Department of Finance for consideration, who forwards approved projects to the California Legislative Analyst Office for consideration, who forwards approved projects to the California Legislature for consideration. Approved projects from the Legislature are placed on a bond measure for voter



approval. When voters approve the bond measure, the projects are funded. The Chemistry/Physical Science Building for SBVC received approximately \$24.5 million of the \$43 million project budget in state funding.

## DEBT MANAGEMENT

### General Obligation Bonds

General obligation bonds are maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. This debt has no effect on District operations.

In 2002, voters within the boundaries of the District authorized the issuance and sale of general obligation bonds totaling \$190,000,000 (Measure P) to pay for the cost of acquisition, construction, reconstruction, and modernization of certain property and District facilities. In May 2003, \$50,000,000 of general obligation bonds were sold (Series A), and in February 2004, an additional \$20,000,000 of general obligation bonds were sold (Series B). In September 2007, \$100,000,000 of general obligation bonds were sold (Series C). On June 18, 2009, \$4,999,797 (Series D) and \$15,000,000 (Series E) general obligation bonds were sold.

On April 7, 2005, the District issued \$56,562,550 in general obligation bonds to advance refund of \$52,690,000 of outstanding 2002 Series A and B bonds. The net proceeds of \$55,892,560 were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2002 Series A and B bonds maturing on or after August 1, 2014 and 2015, respectively. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's statements.

On February 5, 2008, voters within the boundaries of the District authorized the issuance and sale of general obligation bonds totaling \$500,000,000 (Measure M). On December 30, 2008, \$140,000,000 of general obligation bonds was sold (Series A). On June 18, 2009, \$73,102,389 (Series B) and \$45,210,000 (Series C) of general obligation bonds was sold.

With the Series C of Measure M in place, the District does not plan to issue any additional debt in Fiscal Year 2014 for construction related purposes.

In December of 2012, the District adopted a resolution to refinance all or a portion of the outstanding 2002 Series C Bonds, 2005 Refunding Bonds and the 2008 Series A Bonds to reduce the total debt service on those bonds. The District will receive no additional proceeds from the refinancing and all the benefits will be given to local taxpayers. The term of bonds which are being refinanced will not be extended. Thus, the issuance of the Bonds will not change the number of years that the District's bonds will be outstanding.

### Supplemental Early Retirement Plan

In June 2003, the District offered a Supplemental Early Retirement Plan. This plan allowed qualified individuals to retire at age 55. The Plan offered monetary incentives and health insurance benefits. The monetary incentives were paid in five equal yearly installments of \$487,957. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65.

During the year ended June 30, 2009, the District offered two Supplemental Early Retirement Plans. The Plans allowed qualified individuals to retire at age 55. The Plans offered monetary incentives and health insurance benefits. The monetary incentives will be funded through five equal yearly installments of \$606,232. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65.



During the year ended June 30, 2010, the San Bernardino Community College District offered one Supplemental Early Retirement Plan. The Plan allowed qualified individuals to retire at age 55. The Plan offered monetary incentives and health insurance benefits. The monetary incentives will be funded through five equal yearly installments of \$758,399. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65. The estimated present values of future payments are as follows. These amounts have been fully funded and have no effect on current district operations.

<b>Years Ending June 30</b>	<b>Payment</b>
2013	1,554,446
2014	903,907
2015	828,456
2016	81,688
2017	69,019
2018-19	<u>59,980</u>
<b>Total</b>	<b>\$3,497,496</b>

### **Post-Employment Benefits**

The District's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. As of June 30, 2012 the District has a net OPEB obligation of \$942,450.

### **Legal Debt Limits**

While the District does not have a legal debt limit threshold to adhere to, it is governed by California Education Code §15100 et seq., which authorizes the District to issue general obligation bonds. The District is authorized to levy an ad valorem property tax at the rate necessary to repay the principal and interest of the bonds. The property taxes being used to repay a general obligation bond issue are not subject to the usual ad valorem limitations based on property tax rates, however, special overall limitations exist to avoid excessive general obligation debt; 1% of full-cash value.

The District does not have any Tax Anticipation Notes and has no intention of issuing any during Fiscal Year 2014.



# Long Range Financial Planning

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## Introduction

The San Bernardino Community College District (SBCCD) operates under the auspices of the California Community Colleges system and the SBCCD Board of Trustees; and is accredited by the Western Association of Schools and Colleges. Its financial planning processes include input, guidance and recommendations from these organizations, our Colleges, and related districtwide committees.

### *CALIFORNIA COMMUNITY COLLEGES SYSTEM*

The California Community Colleges Board of Governors establishes the system's policies in accordance with State and Federal laws and regulations, including Title 5 (Education) of the California Code of Regulations. The Board of Governors appoints the State Chancellor as the system's chief executive officer. The California Community Colleges Chancellor's Office (CCCCO) located in Sacramento provides financial and operational support for all California Community College districts and colleges. It works closely with the California Department of Finance to establish funding projections and reports, and oversees the distribution of funds. It also cooperates with the California Department of General Services and the Division of the State Architect regarding facilities, construction and State bond funding.

### *WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES (WASC)*

WASC is the accrediting body for all schools, colleges and universities located in the Western United States. It establishes standards and best practices, and periodically performs college site visits to assess performance and conformance to accreditation standards. This includes financial practices, institutional planning, and use of resources in support of established college and district plans. SBCCD strives to continually meet or exceed the guidelines provided for ongoing accreditation and academic excellence.

### *SAN BERNARDINO COMMUNITY COLLEGE DISTRICT BOARD OF TRUSTEES*

The Board of Trustees appoints and oversees the SBCCD Chancellor; establishes Board policies applicable to all college and district operations; and meets regularly to review and/or approve matters pertaining to academic affairs, student services, and fiscal services. This includes approval of tentative and final budgets; monitoring purchases, contracts and other expenditures; and, reviewing and/or approving capital and bond program contracts.

### *SAN BERNARDINO COMMUNITY COLLEGE DISTRICT STRATEGIC PLANNING COMMITTEE (DSPC)*

DSPC is comprised of faculty, staff, managers, and students from San Bernardino Valley College, Crafton Hills College, the District Office, the Economic Development and Corporate Training Office, and KVCR (the District's television and radio station). The members use guidelines adopted by the Board of Trustees, the colleges' strategic and educational master plans, and research findings about the colleges and the surrounding area, including an independent Environmental Scan. DSPC develops and recommends strategic plans to:

- Improve institutional effectiveness.
- Facilitate student success.
- Optimize our use of resources.
- Enhance governance.



- Promote inclusiveness and foster collaboration with our communities.
- Support other District and college institutional planning processes.

The committee monitors progress, evaluates the results, gathers additional information, and refines the plan every three years. The plan serves as a living guide for District progress, both now and into the future. The District Strategic Plan (DSP) is a crucial contributor to the ongoing improvement and continuing success of the district and its colleges. The main purposes of the DSP include:

- Providing an integrated framework within which the Board, the district, and the colleges can work toward coordinated goals over the long term.
- Facilitating effective pursuit of the mission of the district.
- Promoting efficient use of district and college resources in the long term.
- Helping the district and colleges anticipate challenges and take advantage of opportunities.
- Guiding further planning and decision-making at all levels.

#### *SAN BERNARDINO COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE*

The Budget Committee is comprised of faculty, staff, student, academic senate, union and administrative representatives. It is a body with the objective of sharing all budget information with identified constituencies. It is intended to provide a forum for discussion and input from budget committee members. It is also a committee where explanations of Board actions or decisions, or recommendations under consideration, 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. The Committee's responsibilities include review and recommendations regarding districtwide processes related to budget development which may have a major impact on site operations or allocations. Committee discussions or review may include the following during any budget year.

- Review and evaluation of current, projected or proposed Federal, State and local funding proposals affecting California Community Colleges and the related financial impact on the district.
- Review of District budgetary policies, administrative procedures, allocation model formulas and guidelines across the District. Protect the financial wellbeing of the District. Determine that procedures are responsive to strategic priorities as determined by the campuses and District Office. Union issues conducted as a part of labor negotiations are not a part of this Committee's responsibility.
- The review process will include both general fund unrestricted and restricted funding sources. The Committee will also review enrollment growth projections, and other workload measures.
- Review and make recommendations regarding districtwide budget assumptions (revenues, allocations, COLA and growth). Any District Budget Committee recommendations related to districtwide processes shall be advisory to the Chancellor.
- Promote budget awareness, communicate budget issues and may assist in budget and finance training activities District-wide.

### **Economic Conditions**

The past several years have been extremely difficult for SBCCD and all California Community Colleges. Reduced state budgets, tax revenues and overall budget cuts have resulted in lower revenues, increased student fees, and cuts to academic and categorical programs. As a result, SBCCD has dramatically reduced its credit full-time equivalent student (FTES) allocations; struggled to maintain critical programs despite lower or static state revenues; and, closely monitored and/or reduced important non-academic expenditures. Several existing positions have remained unfilled upon vacancy; and, while the colleges have not cut fulltime faculty positions, several adjunct positions have been cut in response to class reductions.

For Fiscal Year 2012-13, the State has for the first time since Fiscal Year 2009 funded increases in restoration of FTES and other selected categorical programs. This is encouraging, and has prompted SBCCD to establish FTES growth targets approaching 4% Fiscal Year 2013-14. However, it is critical



that we remain cautious and conservative in our short-term to mid-term forecasts until the State of California economy further stabilizes, and we are ensured continued funding for academic offerings, student services and administrative support services.

SBCCD is currently developing a districtwide strategic plan that will set the stage for academic, facilities and administrative planning (including financial and resources management). We also aim to establish a comprehensive planning process this fiscal year to include such resources as funding; staffing; and, significant purchases and contracts. The purpose is to better control and monitor changes that affect our revenues, expenditures and ending balances. We will also address districtwide consistency in the prioritization of requests for staffing and expenditures that can be used across-the-board for unrestricted general, categorical and one-time revenues. This will help resolve establishing multiple and/or conflicting priorities for different funds.

The California Community College Chancellor's Office, the California Department of Finance, and the California Legislative Analyst's Office have predicted strong growth in California's economic health and recovery, which we certainly hope will become a reality. However, SBCCD's planning forecasts, as illustrated below, assume only moderate growth, COLA and inflation for the next four years.

## **Funding**

The major operating funds of the District consist of state funding, property taxes, and student enrollment fees.

### *STATE FUNDING*

The California Community Colleges Chancellor's Office manages state funding for all programs, including the general unrestricted fund and several categorical and restricted funds. Most funding is based on student enrollment measured in terms of fulltime equivalent student (FTES) enrollment. State funding has decreased over the past several years due to state-level budget constraints. As a result, SBCCD has decreased its FTES and is now planning to gradually return to previous enrollment levels.

In November, 2012, California voters approved Proposition 30, which is also known as the Education Protection Act. Prop 30 temporarily raises California sales and use taxes, and California Community Colleges received \$210 million in additional funds in 2012-13. Furthermore, The Governor of California proposed to use the current year increases in Proposition 98 obligations to pay-down prior year deferrals, which would reduce total system-wide deferrals to \$557.5 million.

Calculated State general fund allocations for Community Colleges are reduced the amount of property taxes and tuition received by each district.

### *PROPERTY TAXES*

California K-12 Schools and Community Colleges are apportioned tax revenue that serves as an offset to the state allocation calculation. For 2013, the San Bernardino County property assessment roll contained 817,635 parcels valued at \$167,498,015,331. This is a net increase of 3% compared to 2012, driven by increases in the real estate market and recovery of values previously reduced by declining market conditions.

### *STUDENT ENROLLMENT FEES*

SBCCD collects student fees based on amounts set by the State of California. Enrollment fees vary based on in-state or out-of-state residency. The amounts collected by SBCCD are an offset to the state allocation calculation.

The passage of Proposition 30 provides education for an additional 20,000 community college students, resulting in a 1.63% State-wide enrollment growth rate for fiscal year 2013-14, combined with restoration of prior year FTES for 2009-10. In addition, SBCCD is planning an additional credit FTES equal to 2% of





its allocation, resulting in a growth target of approximately 3.9% this fiscal year. The District's goal is to continue growing enrollment at an annual rate of at least 2% per year as long as funding permits.

SBCCD is in the process of preparing a four-year resource allocation model and financial forecast using directives provided by its Board of Trustees. These will be valuable tools that provide the Board, district and college administrators, faculty, staff and the public forecasts to address critical issues impacting the District's financial condition. They will also identify mechanisms used to respond to fluctuations in the District's revenues in ways that least affect the level and quality of essential services provided to our Students.

#### REVENUE ASSUMPTIONS

The following revenue assumptions have been identified based on information provided by the State and District goals and objectives:

	Increase FY 2013-14	Increase FY 2014-15	Increase FY 2015-16	Increase FY 2016-17
Property Taxes	3.00%	2.00%	2.00%	2.00%
Enrollment Fees	0.00%	0.00%	0.00%	0.00%
COLA	1.00%	1.00%	1.00%	1.00%
Enrollment ( <i>Minimum</i> )	3.90%	2.00%	2.00%	2.00%
Enrollment Credit FTES ( <i>Target Forecast Minimum</i> )	13,759	14,034	14,314	14,601

#### EXPENDITURE ASSUMPTIONS

Salaries and benefits are the largest expenditure cost for the District. SBCCD will be conducting a Salary Survey this fiscal year to assess the competitiveness of its salaries and benefits, and will consider necessary adjustments.

For planning purposes, we are assuming a 6% to 7% annual increase in benefits costs for the next three years.

Long-Term Debt:

In order to achieve the targeted enrollment growth at San Bernardino Valley College and Crafton Hills College, the District has developed a Facilities Master Plan and a Five-Year Construction Program. SBCCD ensures that facilities renewal and improvement projects are planned, organized, and coordinated effectively to support the mission and vision of the colleges, and other district-support functions.

The Five-Year Construction Program articulates the development and implementation of the next five years of the facilities master plans. The program is updated annually and submitted to the California Community Colleges Chancellor's Office. Plan objectives and goals include:

- Facilitate learning through facility enhancements.
- Ensure facility compliance with environmental, health, and safety regulations.
- Extend the life expectancies of buildings and infrastructure.
- Construct new facilities to meet the academic demands of the community.



The Five-Year Construction Program is funded by local Measure P and Measure M capital bond funding. These local obligation bonds are maintained by the County Treasury as County Assessor's Office accounts for property tax receipts and the related principal and interest payment to the bondholders. This debt has no effect on District operations.

Measure P was passed by the voters in November, 2002 for \$190 million. Construction projects funded with Measure P funds in Fiscal Year 2012 included the Aquatic Center and Solar Farm at CHC, and the Chemistry/Physical Science building at SBVC.

Measure M was passed by the voters in February, 2008 for \$500 million. Currently, the District has sold bonds and has funding for \$258,312,389 of the total \$500 million. The total \$500 million Measure M amount was calculated using a variety of variables and assumptions including assessed valuation of property, projected tax rates, and the term length of the bond measure. Changes in these variables and assumptions have impacted the total amount of bonds the District has been authorized to sell.



Dia De Los Muertos 2012, Gresham Art Gallery at SBVC

# Statistics

## EMPLOYEE POSITION SCHEDULE

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget
Administrators	68	69	84	73	84
Faculty	241	222	225	212	220
Classified	420	390	388	388	390

The following positions were created in 2012-13 based on the needs of the District:

### 11 Management Positions:

- Aquatics Director (Hired)
- Energy Education Administrator (Hired)
- Emergency Preparedness Manager
- RTF Grant Administrator (Grant, Hired)
- Art Director
- Tribal Liaison (Grant)
- Director, EOPS, CARE, CalWORKS & STAR
- Director, Library & Learning Support Services
- CalTrans Project Administrator (Grant)
- Scholarship Program Administrator
- Human Resources Administrative Manager

### 1 Academic Position:

- Associate Dean, Nursing

### 4 Classified Positions:

- Data Analyst (Reclassification)
- Instructional Technology Specialist (Hired)
- Budget Analyst
- Administrative Curriculum Coordinator (Reclassification)

In 2012-2013, the District also had a total of 116 vacancies including 32 management, 25 faculty, 1 confidential, and 58 classified staff positions, which resulted in the following positions being filled on an interim basis:

### San Bernardino Valley College:

- President
- Vice President, Student Services
- Vice President, Administrative Services
- Vice President, Instruction
- Director, Student Life
- Director, EOPS/CARE
- Dean, Police Academy
- Dean, Math, Business & Computer Technology
- Dean, Social Services, Human Development & Physical Education
- Manager, Occupational Advancement
- Maintenance & Operations Coordinator

### Crafton Hills College:

- Director, Child Development Center

### District Office:

- Vice Chancellor, Human Resources & Employee Relations
- Director, Administrative Applications Systems
- Chief of Police
- General Manager, KVCR
- Director, Alternative Text Production Center

Note: In 2009 and 2010, the District offered Supplemental Early Retirement Plans (SERPs) resulting in a decrease of 70 employees (24 Administrators, 17 Faculty and 29 Classified Staff).



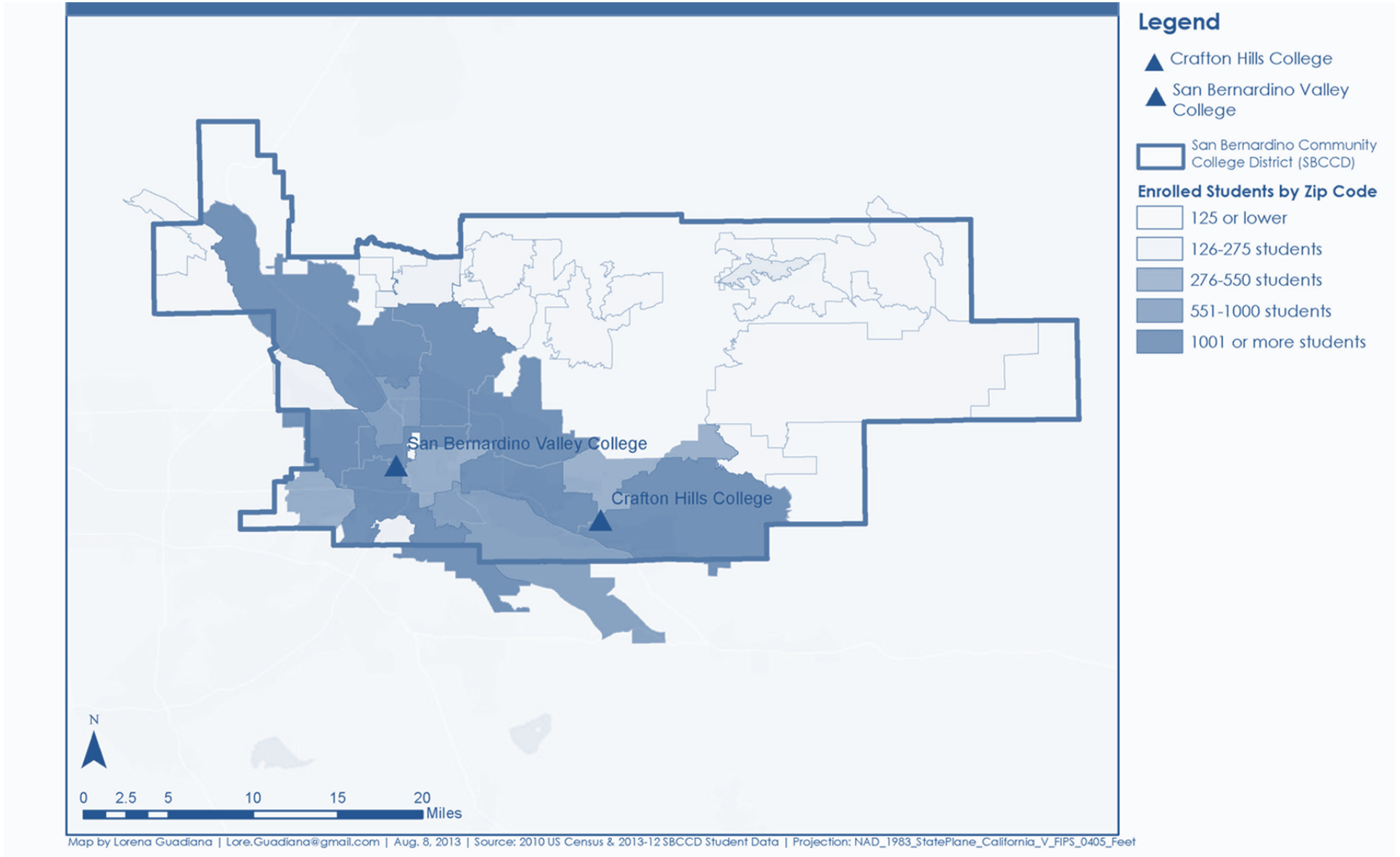
## PRIMARY SERVICE AREAS

City	Population Served (18-64 Year Olds)*	SBCCD Students with GOR** 2012-13	% Served
Banning	15,165	186	1.2
Beaumont	21,867	559	2.6
Big Bear City	7,672	44	0.6
Big Bear Lake City	3,001	45	1.5
Bloomington	14,273	365	2.6
Calimesa	4,425	194	4.4
Colton	31,820	1,397	4.4
Crestline	7,096	145	2.0
Fontana	120,464	1,037	0.9
Grand Terrace	7,759	205	2.6
Hesperia	52,865	70	0.1
Highland	32,094	1,573	4.9
Lake Arrowhead	7,643	68	0.9
Loma Linda	15,161	512	3.4
Mentone	5,586	337	6.0
Moreno Valley	118,735	501	0.4
Rancho Cucamonga	109,675	198	0.2
Redlands	43,496	2,108	4.8
Rialto	59,661	1,584	2.7
Riverside	196,223	695	0.4
Running Springs	3,204	74	2.3
San Bernardino	126,152	5,926	4.7
Victorville	68,468	106	0.2
Yucaipa	31,089	1,703	5.5
<b>TOTAL</b>	<b>1,103,594</b>	<b>19,632</b>	<b>1.8</b>

\*Taken from the Age Groups and Sex: 2010, 2010 Census Summary File 2, QT-P1.

\*\*Grade on Record

# DISTRIBUTION OF STUDENT ENROLLMENT 2012-13





## CALIFORNIA COMMUNITY COLLEGE STUDENT FEE HISTORY

Fiscal Year	Fee (per unit)	% Increase
1984-1985*	\$0	n/a
1984-1985	\$5	n/a
1985-1986	\$5	0
1986-1987	\$5	0
1987-1988	\$5	0
1988-1989	\$5	0
1989-1990	\$5	0
1990-1991	\$5	0
1991-1992	\$6	20
1992-1993	\$6	0
1993-1994	\$10	67
1994-1995	\$13	30
1995-1996	\$13	0
1996-1997	\$13	0
1997-1998	\$13	0
1998-1999	\$12	-8
1999-2000	\$11	-8
2000-2001	\$11	0
2001-2002	\$11	0
2002-2003	\$11	0
2003-2004	\$18	64
2004-2005	\$26	44
2005-2006	\$26	0
2006-2007	\$20	-23
2007-2008	\$20	0
2008-2009	\$20	0
2009-2010	\$26	30
2010-2011	\$26	0
2011-2012	\$36	38
Summer 2012	\$46	28
2012-2013	\$46	0

\*Prior to 1984, California community colleges did not charge a fee.

Source: "Key Facts." *California community colleges chancellor*. California Community Colleges Chancellor, n.d. Web. 31 Jul 2013.

## STUDENT ENROLLMENT & DEMOGRAPHICS

	Enrollment				Gender			Ethnicity								
	Student	%	FTES*	%	% Male	% Female	% Not Indicated	% American								
	Count	Change		Change				African American	Indian/Alaskan Native	% Asian	% Filipino	% Hispanic	% Multi Ethnicity	% Pacific Islander	% White	% Unknown
2012-13	22,306	-7.16	13,373	0.32	46	54	0	11	0	4	1	54	3	0	1	26
2011-12	24,025	-12.85	13,331	-10.65	46	54	0	12	1	4	2	50	3	0	1	27
2010-11	27,568	-7.67	14,920	2.73	45	55	0	13	1	4	2	47	3	0	28	2
2009-10	29,857	-6.21	14,524	-9.64	45	54	1	15	1	4	2	42	2	1	30	3
2008-09	31,833	7.37	16,074	11.78	45	54	1	15	1	4	2	39	0	1	32	6
2007-08	29,647	6.04	14,380	10.52	45	54	1	15	1	4	2	37	0	1	34	6
2006-07	27,959	4.64	13,011	-1.03	45	54	1	15	1	4	2	36	0	1	34	7
2005-06	26,720	-2.56	13,147	2.63	43	57	0	17	1	4	2	35	0	1	34	6
2004-05	27,421	6.21	12,810	4.02	43	56	1	18	1	4	2	34	0	1	35	5
2003-04	25,817	-19.47	12,315	-12.52	41	55	4	17	1	5	2	33	0	1	36	5

Source: CCCO MIS Data Mart. Web. 1 Aug 2013. <<http://datamart.cccco.edu/Students/Default.aspx>>

- \* The FTES value is calculated by summing the "Total Hours" (refer to SXD4 in CCCCO MIS Data Element Dictionary) in all the enrollment records reported to CCCCO MIS during the requested time period, then dividing by 525.
- \* If "Total Hours" cannot be derived because data is missing or set to "Unknown/Unreported", the enrollments are not included.
- \* All activity in classes eligible for state apportionment funding is included. This methodology is not same as the methodology used in calculating FTES for CCSFS320 report.

Overall Change 2003-04 to 2012-13			
Student	%	FTES	%
Count	Change		Change
-3,511	-14	1,058	9

# Appendix: Glossary

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**ACADEMIC SALARIES:** Salaries for district employees who are required to meet minimum academic standards as a condition of employment.

**ACCRUAL BASIS:** Method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

**AD VALOREM:** Latin for “according to value”.

**ALLOCATION:** Division or distribution of resources according to a predetermined plan.

**APPROPRIATION:** A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

**ASSESSED PROPERTY VALUES:** The assessed valuation is the value computed by the county assessor’s office on each unit of property, which serves as the basis for calculating property taxes.

**AUDIT:** An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

**BALANCED BUDGET:** A budget in which receipts are equal to or greater than outlays in a fiscal period.

**BASIS OF ACCOUNTING:** A term used to refer to *when* revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BOND:** A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

**BUDGET:** A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.





**BUDGET CALENDAR:** The schedule of key dates which the city follows in the preparation, adoption, and administration of the budget.

**BOARD OF TRUSTEES:** The body of elected officials that governs the San Bernardino Community College District.

**CAPITAL EXPENDITURES:** Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

**CAPITAL OUTLAY:** The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**CASH:** Includes currency, coin, checks, money orders, and bank drafts on hand or deposit with a designated agent or official acting as custodian of deposited funds.

**CASH FLOW:** Incomings and outgoings of cash, representing the operating activities of an organization.

**CLASSIFIED SALARIES:** Salaries for district employees not required to meet minimum academic standards as a condition of employment.

**DEFERRALS:** State withhold of apportionment funding due to cash flow shortages.

**EMPLOYEE BENEFITS:** Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of taxes, and workers' compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

**EXPENDITURES:** Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

**FEES:** Amounts collected from or paid to individuals or groups for services or for use purchase of goods or services.

**FIFTY-PERCENT LAW:** The "50 Percent Law", as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

**FISCAL:** Of or relating to government expenditures, revenues, and debt.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the State of California, this period begins July 1 and ends June 30.

**FULL-TIME EQUIVALENT STUDENTS (FTES):** An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. FTES is one of the workload measures used in the computation of state aid for California Community Colleges.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**FUND ACCOUNTING:** Control device used to separate financial resources and ensure they are used for their intended purposes.

**FUND BALANCE:** The difference between fund assets and fund liabilities of governmental and similar trust funds; used to describe the net assets, or available resources, of funds.

**FUND GROUP:** Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** A professional association of state, provincial and local finance officer in the United States and Canada.

**GENERAL FUND:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**GRANT:** A contribution of assets from one organization to another to support a particular function or purpose.

**OPERATING EXPENSES:** Expenses related directly to the entity's primary activities.

**LEVY:** The imposition of taxes, special assessments, or service charges for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

**PROPERTY TAXES:** In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good.

**RESERVES:** An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**RESOURCE ALLOCATION MODEL:** The overall process by which funds are best allocated to the campuses and district office operations in order to meet district goals and objectives.

**RESOURCES:** All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.

**REVENUE:** Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, and operating transfers, and capital contributions).

**RESTRICTED FUND:** Cash or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.



**STUDENT SERVICES:** Student services include those activities which provide assistance to students in the areas of financial aid, admissions and records, health, placement testing, counseling and student activities.

**STUDENT TUITION AND FEES:** The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general Purposes.

**TAX REVENUE ANTICIPATION NOTES (TRAN):** Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes.

**TRUST FUND:** A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.



# Appendix: Development Budget

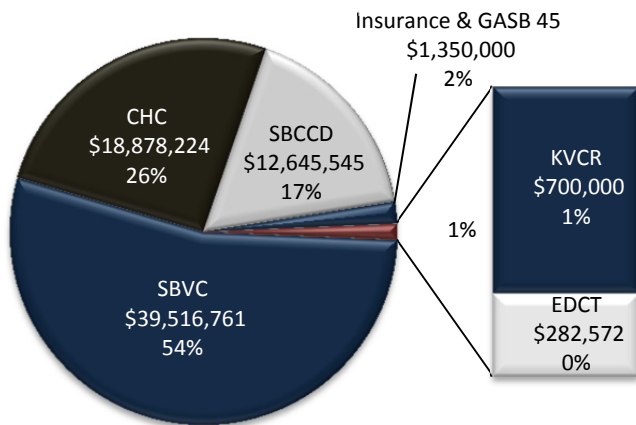




# GENERAL FUND, UNRESTRICTED

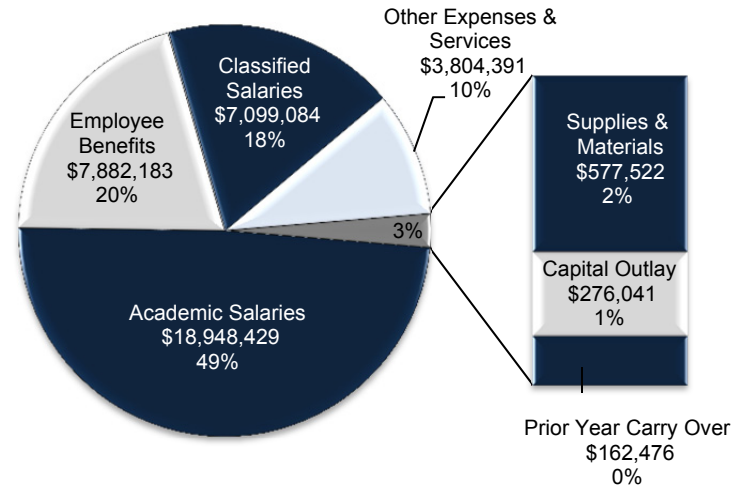
## 2014 District Revenues

TOTAL \$73,373,102

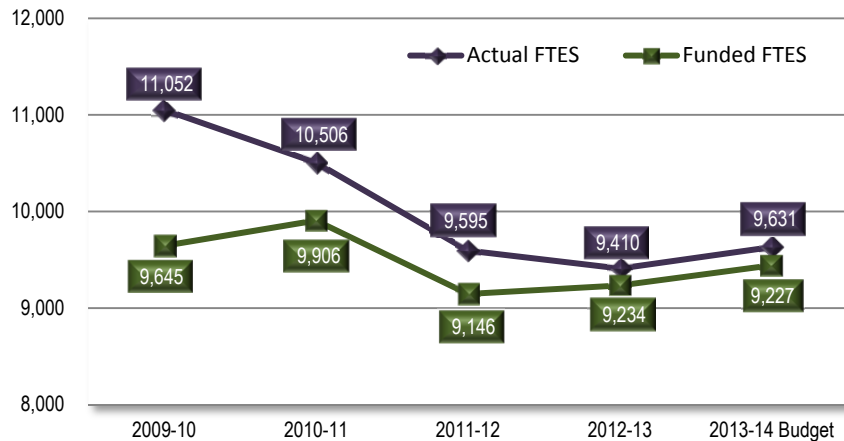


## 2014 SBVC Expenditure Budget

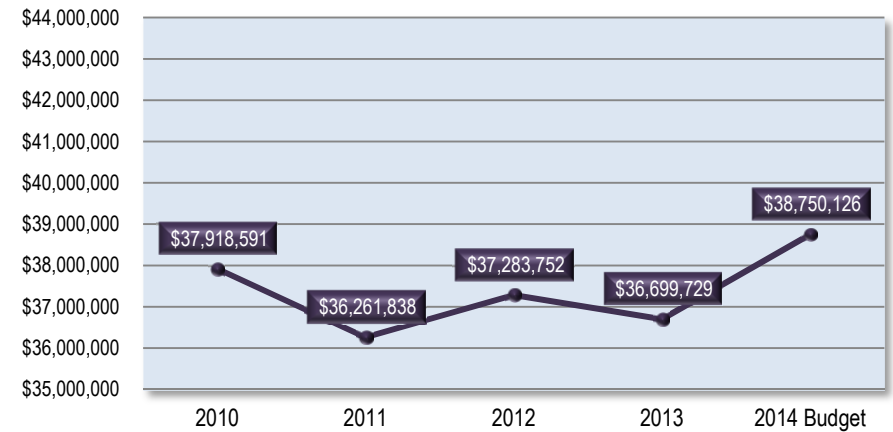
TOTAL \$38,750,126



## FTES History



## Expense History



72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

FU: 01 GENERAL FUND, UNRESTRICTED - SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	45,500		1,980.00	53,500	
8600.00 STATE REVENUES	1,291,984		525,230.55	1,366,097	
8800.00 LOCAL REVENUES	834,510		601,882.69	592,512	
TOTAL: 8000-8999	2,171,994		1,129,093.24	2,012,109	
1100.00 CONTRACT CLASSROOM INST.	10,450,801	130.49	5,986,903.30	10,422,713	136.97
1200.00 CONTRACT CERT. ADMINISTRATORS	3,131,232	34.37	1,811,093.97	3,403,871	34.14
1300.00 INSTRUCTORS DAY/HOURLY	5,300,132	0.00	3,120,926.83	4,713,042	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	397,345	0.00	213,246.62	408,803	0.00
*** TOTAL: 1000 ***	19,279,510	164.86	11,132,170.72	18,948,429	171.11
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	6,022,874	129.94	3,674,023.44	5,835,506	123.43
2200.00 INSTRUCTIONAL AIDS	782,406	17.07	425,328.87	787,211	17.07
2300.00 NON-INSTRUCTION HOURLY CLASS.	208,598	0.00	99,769.97	219,687	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	310,707	0.00	96,507.22	256,680	0.00
*** TOTAL: 2000 ***	7,324,585	147.01	4,295,629.50	7,099,084	140.50
3100.00 CERTIFICATED RETIREMENT	1,548,603	0.00	813,669.32	1,344,987	0.00
3200.00 CLASSIFIED RETIREMENT	856,020	0.00	510,766.26	873,043	0.00
3300.00 OASDHI/FICA	857,851	0.00	499,068.49	860,090	0.00
3400.00 HEALTH AND WELFARE BENEFITS	3,744,788	0.00	2,103,487.30	4,217,744	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	294,560	0.00	167,125.32	13,464	0.00
3600.00 WORKERS COMPENSATION INSURANCE	475,959	0.00	269,067.64	483,437	0.00
3900.00 OTHER BENEFITS	91,898	0.00	52,419.71	89,418	0.00
*** TOTAL: 3000 ***	7,869,679	0.00	4,415,604.04	7,882,183	0.00
4100.00 TEXTBOOKS	215		10,000.00-	20,215	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	23,348		20,089.00	33,303	
4300.00 INSTRUCTIONAL SUPPLIES	70,838		42,983.63	73,324	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	13,031		145.24	10,031	
4500.00 NONINSTRUCTIONAL SUPPLIES	427,271		317,958.92	437,406	
4700.00 FOOD SUPPLIES	3,000		2,000.00	3,243	
*** TOTAL: 4000 ***	537,703		373,176.79	577,522	

72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

FU: 01 GENERAL FUND, UNRESTRICTED - SI: 01 SAN BERNARDINO VALLEY COLLEGE, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	838,433		388,425.68	838,366	
5200.00 TRAVEL & CONFERENCE EXPENSES	117,813		45,855.30	134,394	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	115,623		78,990.72	112,379	
5400.00 INSURANCES - DISTRICT USE	1,000		.00	1,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,587,354		1,571,132.71	1,475,697	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	629,705		497,726.34	900,429	
5800.00 OTHER OPERATING EXP-DIST. USE	263,396		137,577.45	342,126	
5900.00 INTERPROGRAM CHARGES-DIST.USE	180		.00	0	
*** TOTAL: 5000 ***	3,553,504		2,719,708.20	3,804,391	
<b>TOTAL: 1000-5999</b>	<b>38,564,981</b>	<b>311.87</b>	<b>22,936,289.25</b>	<b>38,311,609</b>	<b>311.61</b>
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	0		.00	13,000	
6300.00 LIBRARY BOOKS - EXPANSION	60,000		50,322.42	0	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	365,858		249,847.15	263,041	
*** TOTAL: 6000 ***	425,858		300,169.57	276,041	
<b>TOTAL: 1000-6999</b>	<b>38,990,839</b>	<b>311.87</b>	<b>23,236,458.82</b>	<b>38,587,650</b>	<b>311.61</b>
7300.00 INTERFUND TRANSFERS	60,406		60,406.00	0	
7600.00 OTHER STUDENT AID	16,488		.00	0	
*** TOTAL: 7000 ***	76,894		60,406.00	0	
<b>TOTAL: 1000-7999</b>	<b>39,067,733</b>	<b>311.87</b>	<b>23,296,864.82</b>	<b>38,587,650</b>	<b>311.61</b>

**FU: 01 GENERAL FUND, UNRESTRICTED - SI: 15 SBVC PRIOR YEAR FUNDING**

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
1200.00 CONTRACT CERT. ADMINISTRATORS	25,569	0.00	.00	67,864	0.63
1400.00 NON-INSTRUCTION HOURLY CERT.	3,600	0.00	3,582.28	2,520	0.00
*** TOTAL: 1000 ***	29,169	0.00	3,582.28	70,384	0.63
2300.00 NON-INSTRUCTION HOURLY CLASS.	3,852	0.00	2,065.50	0	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	0	0.00	.00	27,516	0.00
*** TOTAL: 2000 ***	3,852	0.00	2,065.50	27,516	0.00
3100.00 CERTIFICATED RETIREMENT	248	0.00	295.54	5,807	0.00
3300.00 OASDHI/FICA	150	0.00	106.58	1,295	0.00
3400.00 HEALTH AND WELFARE BENEFITS	0	0.00	.00	9,375	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	75	0.00	60.48	44	0.00
3600.00 WORKERS COMPENSATION INSURANCE	0	0.00	.00	945	0.00
3900.00 OTHER BENEFITS	0	0.00	.00	46	0.00
*** TOTAL: 3000 ***	473	0.00	462.60	17,512	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	10,300		13,933.57	0	
*** TOTAL: 4000 ***	10,300		13,933.57	0	
5100.00 PERSON&CONSULTANT SVC-DIST USE	5,904		5,764.49	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	17,831		2,300.56	0	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	35,244		35,244.30	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	17,500		13,499.14	1,000	
5800.00 OTHER OPERATING EXP-DIST. USE	29,611		6,368.73	46,064	
*** TOTAL: 5000 ***	106,090		63,177.22	47,064	
TOTAL: 1000-5999	149,884		83,221.17	162,476	.63
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	7,659		.00	0	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	14,121		4,500.18	0	
*** TOTAL: 6000 ***	21,780		4,500.18	0	
TOTAL: 1000-6999	171,664		87,721.35	162,476	.63

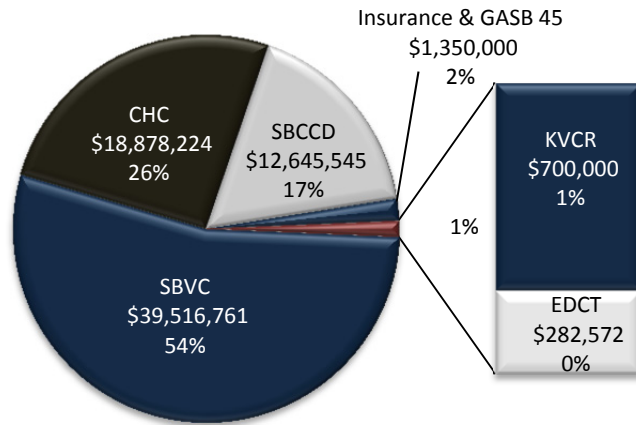




# GENERAL FUND, UNRESTRICTED

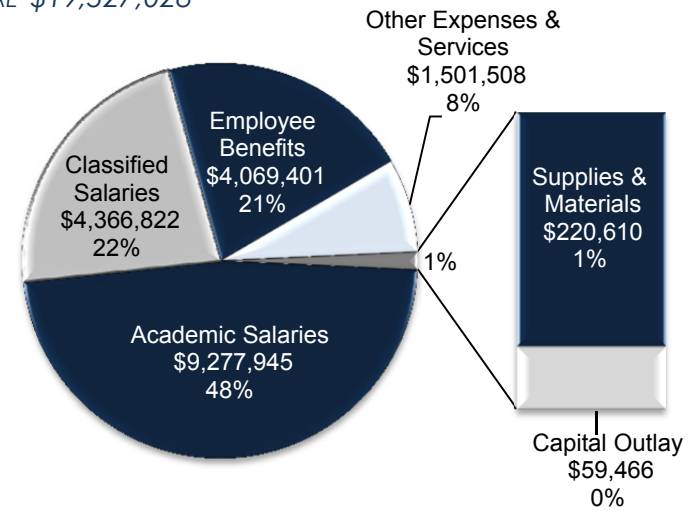
## 2014 District Revenues

TOTAL \$73,373,102

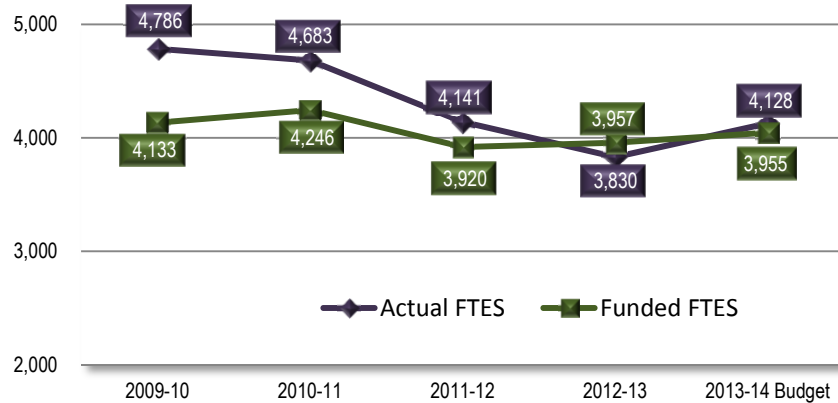


## 2014 CHC Expenditure Budget

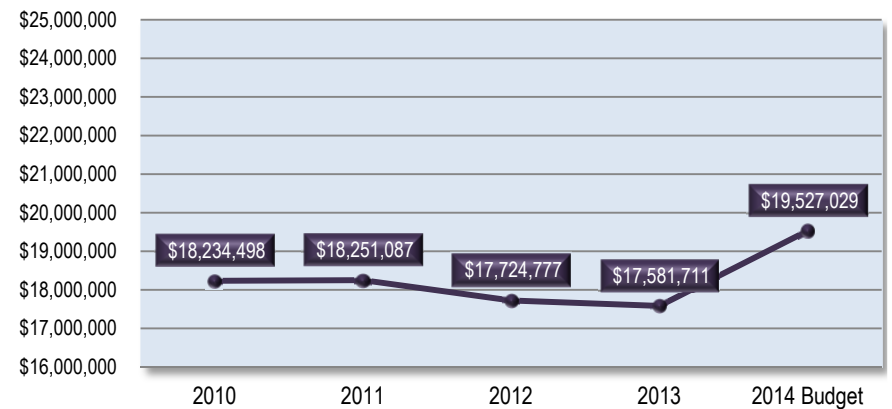
TOTAL \$19,527,028



## FTES History



## Expense History



72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

FU: 01 GENERAL FUND, UNRESTRICTED - SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	21,860		350.00	20,067	
8600.00 STATE REVENUES	550,476		319,267.86	554,913	
8800.00 LOCAL REVENUES	491,258		213,871.26	530,769	
8900.00 OTHER FINANCING SOURCES	0		5,792.75	10,877	
TOTAL: 8000-8999	1,063,594		539,281.87	1,116,626	
1100.00 CONTRACT CLASSROOM INST.	4,624,814	56.18	2,680,275.70	4,401,913	58.91
1200.00 CONTRACT CERT. ADMINISTRATORS	2,301,184	22.45	1,293,359.72	2,634,793	25.72
1300.00 INSTRUCTORS DAY/HOURLY	1,861,989	0.00	1,058,795.08	2,101,526	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	123,263	0.00	43,489.87	139,713	0.00
*** TOTAL: 1000 ***	8,911,250	78.63	5,075,920.37	9,277,945	84.63
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	3,309,199	70.18	1,950,722.95	3,332,559	69.67
2200.00 INSTRUCTIONAL AIDS	482,283	12.44	274,679.33	579,584	12.44
2300.00 NON-INSTRUCTION HOURLY CLASS.	204,781	0.00	103,575.19	94,020	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	380,094	0.00	194,185.33	360,659	0.00
*** TOTAL: 2000 ***	4,376,357	82.62	2,523,162.80	4,366,822	82.11
3100.00 CERTIFICATED RETIREMENT	690,180	0.00	373,862.58	515,151	0.00
3200.00 CLASSIFIED RETIREMENT	512,724	0.00	283,371.33	533,848	0.00
3300.00 OASDHI/FICA	464,150	0.00	260,966.31	484,124	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,937,311	0.00	1,005,153.90	2,210,598	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	147,519	0.00	82,555.21	7,230	0.00
3600.00 WORKERS COMPENSATION INSURANCE	248,159	0.00	135,552.84	261,276	0.00
3900.00 OTHER BENEFITS	51,860	0.00	33,829.28	57,174	0.00
*** TOTAL: 3000 ***	4,051,903	0.00	2,175,291.45	4,069,401	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	6,685		157.97	6,580	
4300.00 INSTRUCTIONAL SUPPLIES	52,927		32,070.54	51,741	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,455		190.02	6,825	
4500.00 NONINSTRUCTIONAL SUPPLIES	144,364		112,861.96	155,464	
4700.00 FOOD SUPPLIES	500		.00	0	
*** TOTAL: 4000 ***	206,931		145,280.49	220,610	



72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

FU: 01 GENERAL FUND, UNRESTRICTED - SI: 02 CRAFTON HILLS COLLEGE, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	66,828		28,151.13	55,297	
5200.00 TRAVEL & CONFERENCE EXPENSES	42,160		28,115.93	61,088	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	45,265		40,658.74	43,190	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	526,359		520,120.56	722,737	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	367,944		278,169.08	425,971	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	5,300		3,000.00	5,500	
5800.00 OTHER OPERATING EXP-DIST. USE	230,242		52,626.61	187,725	
*** TOTAL: 5000 ***	1,284,098		950,842.05	1,501,508	
<b>TOTAL: 1000-5999</b>	<b>18,830,539</b>	<b>161.25</b>	<b>10,870,497.16</b>	<b>19,436,286</b>	<b>166.74</b>
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	0		.00	600	
6300.00 LIBRARY BOOKS - EXPANSION	10,000		8,420.20	10,000	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	36,394		16,317.16	48,866	
*** TOTAL: 6000 ***	46,394		24,737.36	59,466	
<b>TOTAL: 1000-6999</b>	<b>18,876,933</b>	<b>161.25</b>	<b>10,895,234.52</b>	<b>19,495,752</b>	<b>166.74</b>



72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

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FU: 01 GENERAL FUND, UNRESTRICTED - SI: 25 CHC PRIOR YEAR FUNDING

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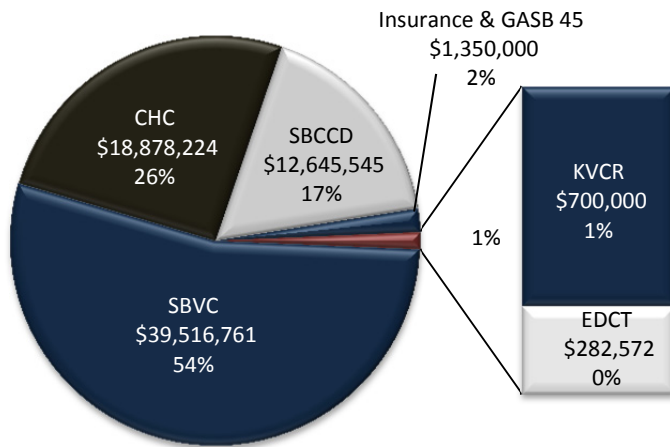
SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
4500.00 NONINSTRUCTIONAL SUPPLIES	0		.00	8,750	
*** TOTAL: 4000 ***	0		.00	8,750	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	0		.00	2,500	
5800.00 OTHER OPERATING EXP-DIST. USE	25,000		.00	5,000	
*** TOTAL: 5000 ***	25,000		.00	7,500	
TOTAL: 1000-5999	25,000		.00	16,250	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	37,000		11,443.04	15,026	
*** TOTAL: 6000 ***	37,000		11,443.04	15,026	
TOTAL: 1000-6999	62,000		11,443.04	31,276	



## DISTRICT SITES GENERAL FUND, UNRESTRICTED

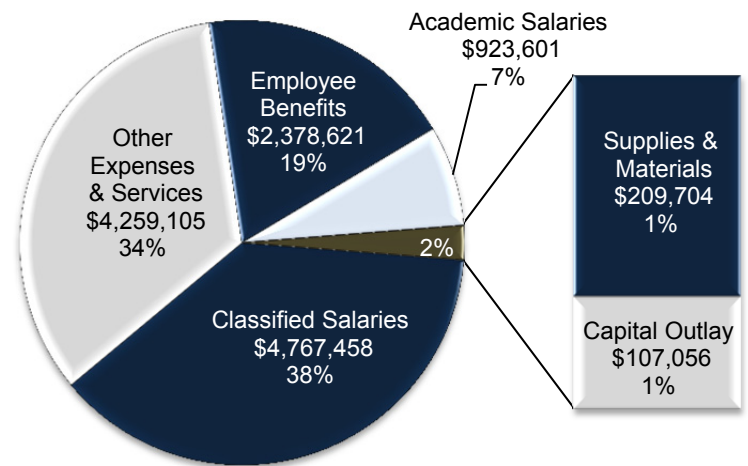
### 2014 District Revenues

TOTAL \$73,373,102

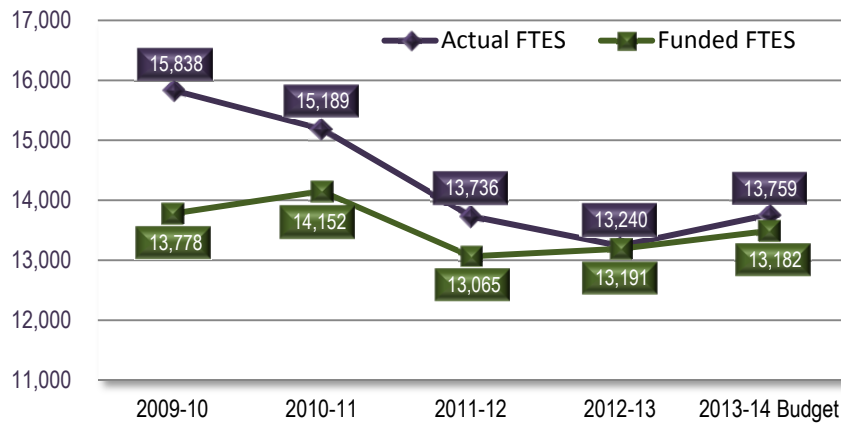


### 2014 District Site Expenditure Budget

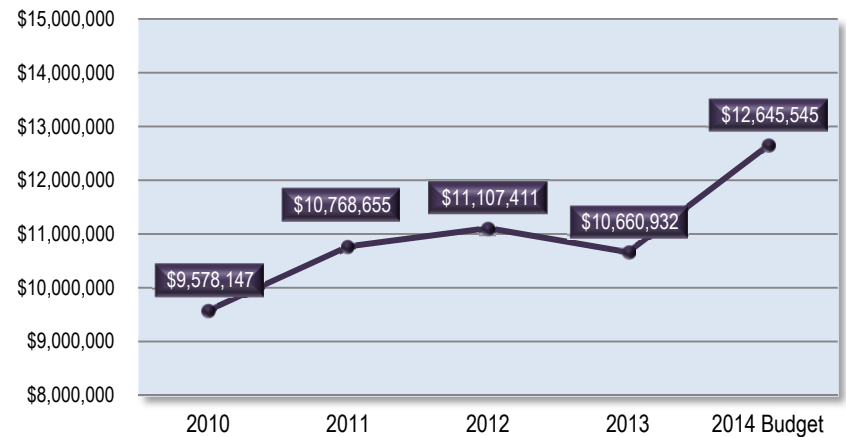
TOTAL \$12,645,545



### Districtwide FTES History



### Expense History





San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

**FU: 01 GENERAL FUND, UNRESTRICTED - SI: 03 CENTRAL SERVICES**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	0		.00	9,386,318	
8800.00 LOCAL REVENUES	34,500		15,425.60	34,500	
8900.00 OTHER FINANCING SOURCES	12,450		8,437.29	12,450	
TOTAL: 8000-8999	46,950		23,862.89	9,433,268	
1200.00 CONTRACT CERT. ADMINISTRATORS	1,028,907	7.20	581,004.85	1,067,989	6.60
1400.00 NON-INSTRUCTION HOURLY CERT.	2,000	0.00	1,230.06	5,000	0.00
*** TOTAL: 1000 ***	1,030,907	7.20	582,234.91	1,072,989	6.60
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	4,520,653	89.98	2,357,504.18	4,500,119	88.38
2300.00 NON-INSTRUCTION HOURLY CLASS.	364,600	0.00	263,095.14	306,000	0.00
*** TOTAL: 2000 ***	4,885,253	89.98	2,620,599.32	4,806,119	88.38
3100.00 CERTIFICATED RETIREMENT	58,452	0.00	26,437.27	53,771	0.00
3200.00 CLASSIFIED RETIREMENT	559,068	0.00	298,117.37	574,485	0.00
3300.00 OASDHI/FICA	412,163	0.00	210,976.88	422,232	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,913,465	0.00	543,989.14	1,216,220	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	126,672	0.00	76,465.76	3,075	0.00
3600.00 WORKERS COMPENSATION INSURANCE	138,876	0.00	68,987.19	138,075	0.00
3900.00 OTHER BENEFITS	27,691	0.00	18,444.35	21,711	0.00
*** TOTAL: 3000 ***	3,236,387	0.00	1,243,417.96	2,429,569	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	9,150		6,262.92	9,950	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	11,592		1,245.69	9,850	
4500.00 NONINSTRUCTIONAL SUPPLIES	178,474		127,998.19	189,904	
*** TOTAL: 4000 ***	199,216		135,506.80	209,704	

San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

FU: 01 GENERAL FUND, UNRESTRICTED - SI: 03 CENTRAL SERVICES, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	768,811		627,639.25	1,385,745	
5200.00 TRAVEL & CONFERENCE EXPENSES	171,093		120,228.58	198,534	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	142,360		71,911.49	142,360	
5400.00 INSURANCES - DISTRICT USE	77,000		66,952.00	87,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	287,703		247,594.71	289,700	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	743,013		768,842.13	1,136,754	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	722,292		441,212.27	531,000	
5800.00 OTHER OPERATING EXP-DIST. USE	876,150		657,670.67	531,587	
*** TOTAL: 5000 ***	3,788,422		3,002,051.10	4,302,680	
<b>TOTAL: 1000-5999</b>	<b>13,140,185</b>	<b>97.18</b>	<b>7,583,810.09</b>	<b>12,821,061</b>	<b>94.98</b>
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	73,115		21,878.84	107,056	
*** TOTAL: 6000 ***	73,115		21,878.84	107,056	
<b>TOTAL: 1000-6999</b>	<b>13,213,300</b>	<b>97.18</b>	<b>7,605,688.93</b>	<b>12,928,117</b>	<b>94.98</b>
7300.00 INTERFUND TRANSFERS	2,464,084		2,142,720.00	1,950,000	
*** TOTAL: 7000 ***	2,464,084		2,142,720.00	1,950,000	
<b>TOTAL: 1000-7999</b>	<b>15,677,384</b>	<b>97.18</b>	<b>9,748,408.93</b>	<b>14,878,117</b>	<b>94.98</b>



## GENERAL FUND, UNRESTRICTED – GENERAL & SUMMARY





72 San Bernardino Community College  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3162 BD0510

08/21/13

**FU: 01 GENERAL FUND, UNRESTRICTED - SI: 00 GENERAL**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	49,526,717		17,627,406.44	43,173,882	
8800.00 LOCAL REVENUES	15,933,553		10,976,985.55	18,851,192	
TOTAL: 8000-8999	65,460,270		28,604,391.99	62,025,074	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	0	0.00	.97-	0	0.00
*** TOTAL: 2000 ***	0	0.00	.97-	0	0.00
3100.00 CERTIFICATED RETIREMENT	0	0.00	347.52	0	0.00
3200.00 CLASSIFIED RETIREMENT	0	0.00	360.97	0	0.00
3900.00 OTHER BENEFITS	0	0.00	125.00	0	0.00
*** TOTAL: 3000 ***	0	0.00	833.49	0	0.00
5800.00 OTHER OPERATING EXP-DIST. USE	0		30.27	0	
*** TOTAL: 5000 ***	0		30.27	0	
TOTAL: 1000-5999	0		862.79	0	

**FU: 01 GENERAL FUND, UNRESTRICTED - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	68,742,808		30,296,629.99	74,587,077	
TOTAL: 1000-5999	70,710,589	570.30	41,474,680.46	70,747,682	573.96
TOTAL: 1000-6999	71,314,736	570.30	41,837,409.45	71,205,271	573.96
TOTAL: 1000-7999	73,855,714	570.30	44,040,535.45	73,155,271	573.96



## GENERAL FUND, RESTRICTED

72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	2,533,839		278,344.65	2,421,464	
8600.00 STATE REVENUES	2,972,037		1,444,025.29	2,933,793	
8800.00 LOCAL REVENUES	1,132,015		824,135.11	1,035,518	
TOTAL: 8000-8999	6,637,891		2,546,505.05	6,390,775	
1100.00 CONTRACT CLASSROOM INST.	72,628	0.72	42,366.24	73,862	0.72
1200.00 CONTRACT CERT. ADMINISTRATORS	763,542	12.19	350,130.02	790,260	9.79
1400.00 NON-INSTRUCTION HOURLY CERT.	338,309	0.00	110,856.46	315,910	0.00
*** TOTAL: 1000 ***	1,174,479	12.91	503,352.72	1,180,032	10.51
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,059,334	24.46	513,674.36	1,093,424	23.75
2300.00 NON-INSTRUCTION HOURLY CLASS.	578,734	0.00	265,728.03	526,968	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	430,707	0.00	107,458.75	432,760	0.00
*** TOTAL: 2000 ***	2,068,775	24.46	886,861.14	2,053,152	23.75
3100.00 CERTIFICATED RETIREMENT	75,702	0.00	29,773.60	91,986	0.00
3200.00 CLASSIFIED RETIREMENT	133,129	0.00	72,000.61	127,120	0.00
3300.00 OASDHI/FICA	118,214	0.00	60,964.77	115,177	0.00
3400.00 HEALTH AND WELFARE BENEFITS	435,050	0.00	192,708.43	454,847	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	28,724	0.00	13,986.97	1,435	0.00
3600.00 WORKERS COMPENSATION INSURANCE	49,934	0.00	24,216.57	51,159	0.00
3900.00 OTHER BENEFITS	8,066	0.00	4,460.26	10,282	0.00
*** TOTAL: 3000 ***	848,819	0.00	398,111.21	852,006	0.00
4100.00 TEXTBOOKS	0		.00	12,000	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	4,038		290.00	5,925	
4300.00 INSTRUCTIONAL SUPPLIES	185,034		105,120.75	153,890	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	13,321		2,889.69	4,700	
4500.00 NONINSTRUCTIONAL SUPPLIES	141,917		78,947.18	140,121	
4700.00 FOOD SUPPLIES	27,400		27,400.00	5,900	
*** TOTAL: 4000 ***	371,710		214,647.62	322,536	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 01 SAN BERNARDINO VALLEY COLLEGE, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	616,598		178,906.21	554,561	
5200.00 TRAVEL & CONFERENCE EXPENSES	105,132		21,323.52	73,495	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	31,600		15,822.35	29,479	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	3,449		3,449.00	600	
5600.00 RENT,LEASES& REPAIRS-DIST.USE	18,149		2,310.71	58,600	
5800.00 OTHER OPERATING EXP-DIST. USE	796,776		221,339.90	671,755	
*** TOTAL: 5000 ***	1,571,704		443,151.69	1,388,490	
<b>TOTAL: 1000-5999</b>	<b>6,035,487</b>	<b>37.37</b>	<b>2,446,124.38</b>	<b>5,796,216</b>	<b>34.26</b>
6300.00 LIBRARY BOOKS - EXPANSION	10,000		10,000.00	92,339	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	249,987		120,230.06	148,554	
*** TOTAL: 6000 ***	259,987		130,230.06	240,893	
<b>TOTAL: 1000-6999</b>	<b>6,295,474</b>	<b>37.37</b>	<b>2,576,354.44</b>	<b>6,037,109</b>	<b>34.26</b>
7500.00 OTHER OUTGO-STUDENT FIN AID	34,705		21,980.00	34,000	
7600.00 OTHER STUDENT AID	282,663		284,845.56	322,179	
*** TOTAL: 7000 ***	317,368		306,825.56	356,179	
<b>TOTAL: 1000-7999</b>	<b>6,612,842</b>	<b>37.37</b>	<b>2,883,180.00</b>	<b>6,393,288</b>	<b>34.26</b>



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	866,047		165,919.97	1,132,685	
8600.00 STATE REVENUES	199,792		169,301.60	145,293	
8800.00 LOCAL REVENUES	78,770		78,769.88	55,000	
TOTAL: 8000-8999	1,144,609		413,991.45	1,332,978	
1200.00 CONTRACT CERT. ADMINISTRATORS	14,548	0.00	14,548.00	14,914	0.00
1300.00 INSTRUCTORS DAY/HOURLY	15,415	0.00	1,414.74	0	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	120,039	0.00	48,696.22	134,186	0.00
*** TOTAL: 1000 ***	150,002	0.00	64,658.96	149,100	0.00
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	59,125	1.50	34,445.00	58,709	1.20
2200.00 INSTRUCTIONAL AIDS	0	0.00	.00	12,324	0.48
2300.00 NON-INSTRUCTION HOURLY CLASS.	9,367	0.00	7,072.58	28,295	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	187,896	0.00	99,478.75	211,901	0.00
*** TOTAL: 2000 ***	256,388	1.50	140,996.33	311,229	1.68
3100.00 CERTIFICATED RETIREMENT	11,941	0.00	4,532.96	12,300	0.00
3200.00 CLASSIFIED RETIREMENT	6,750	0.00	4,391.21	6,781	0.00
3300.00 OASDHI/FICA	9,291	0.00	5,507.05	9,494	0.00
3400.00 HEALTH AND WELFARE BENEFITS	10,190	0.00	12,731.98	24,272	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	3,285	0.00	1,746.25	199	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,000	0.00	1,562.50	2,300	0.00
3900.00 OTHER BENEFITS	49	0.00	70.01	113	0.00
*** TOTAL: 3000 ***	42,506	0.00	30,541.96	55,459	0.00
4100.00 TEXTBOOKS	11,706		9,870.24	10,020	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	0		.00	108	
4300.00 INSTRUCTIONAL SUPPLIES	134,694		49,090.02	92,035	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	0		325.68-	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	52,012		16,414.02	50,073	
*** TOTAL: 4000 ***	198,412		75,048.60	152,236	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 15 SBVC PRIOR YEAR FUNDING, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	215,251		82,213.73	181,785	
5200.00 TRAVEL & CONFERENCE EXPENSES	39,241		14,881.63	27,949	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	2,721		420.00	300	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	16,273		15,731.83	16,506	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	131,478		36,405.43	97,205	
5800.00 OTHER OPERATING EXP-DIST. USE	945,385		18,463.94	1,230,176	
*** TOTAL: 5000 ***	1,350,349		168,116.56	1,553,921	
<b>TOTAL: 1000-5999</b>	<b>1,997,657</b>	<b>1.50</b>	<b>479,362.41</b>	<b>2,221,945</b>	<b>1.68</b>
6100.00 SITES & IMPROVEMENTS-DIST. USE	59,293		.00	32,057	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	27,761		.00	30,747	
6300.00 LIBRARY BOOKS - EXPANSION	0		.00	3,439	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	140,238		15,492.76	24,041	
*** TOTAL: 6000 ***	227,292		15,492.76	90,284	
<b>TOTAL: 1000-6999</b>	<b>2,224,949</b>	<b>1.50</b>	<b>494,855.17</b>	<b>2,312,229</b>	<b>1.68</b>
7600.00 OTHER STUDENT AID	700		4,169.90	300	
*** TOTAL: 7000 ***	700		4,169.90	300	
<b>TOTAL: 1000-7999</b>	<b>2,225,649</b>	<b>1.50</b>	<b>499,025.07</b>	<b>2,312,529</b>	<b>1.68</b>

**FU: 01 GENERAL FUND, RESTRICTED - SI: 31 CENTRAL SERVICES AT S.B.V.C.**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	423,101		221,701.00	611,685	
TOTAL: 8000-8999	423,101		221,701.00	611,685	
1400.00 NON-INSTRUCTION HOURLY CERT.	2,916	0.00	.00	19,471	0.00
*** TOTAL: 1000 ***	2,916	0.00	.00	19,471	0.00
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	209,456	4.00	103,080.66	264,060	6.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	11,000	0.00	23,234.07	17,300	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	0	0.00	.00	26,400	0.00
*** TOTAL: 2000 ***	220,456	4.00	126,314.73	307,760	6.00
3100.00 CERTIFICATED RETIREMENT	0	0.00	.00	1,607	0.00
3200.00 CLASSIFIED RETIREMENT	23,810	0.00	11,800.90	30,249	0.00
3300.00 OASDHI/FICA	17,266	0.00	8,376.51	20,647	0.00
3400.00 HEALTH AND WELFARE BENEFITS	53,721	0.00	29,546.35	58,112	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	2,525	0.00	1,359.40	148	0.00
3600.00 WORKERS COMPENSATION INSURANCE	6,000	0.00	3,300.00	6,000	0.00
3900.00 OTHER BENEFITS	293	0.00	160.78	295	0.00
*** TOTAL: 3000 ***	103,615	0.00	54,543.94	117,058	0.00
4100.00 TEXTBOOKS	1,296		1,276.18	0	
4300.00 INSTRUCTIONAL SUPPLIES	5,065		.00	0	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	500		.00	500	
4500.00 NONINSTRUCTIONAL SUPPLIES	1,000		8,000.00	6,500	
*** TOTAL: 4000 ***	7,861		9,276.18	7,000	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 31 CENTRAL SERVICES AT S.B.V.C., PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	300		.00	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	8,705		4,421.21	12,934	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	3,000		2,073.00	3,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	2,400		1,192.07	0	
5800.00 OTHER OPERATING EXP-DIST. USE	113,471		5,607.12	144,462	
*** TOTAL: 5000 ***	127,876		13,293.40	160,396	
<b>TOTAL: 1000-5999</b>	<b>462,724</b>	<b>4.00</b>	<b>203,428.25</b>	<b>611,685</b>	<b>6.00</b>
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	416		416.00	0	
*** TOTAL: 6000 ***	416		416.00	0	
<b>TOTAL: 1000-6999</b>	<b>463,140</b>	<b>4.00</b>	<b>203,844.25</b>	<b>611,685</b>	<b>6.00</b>



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	1,867,960		294,604.39	1,797,915	
8600.00 STATE REVENUES	1,115,119		614,962.13	1,121,234	
8800.00 LOCAL REVENUES	709,968		525,132.23	753,176	
TOTAL: 8000-8999	3,693,047		1,434,698.75	3,672,325	
1200.00 CONTRACT CERT. ADMINISTRATORS	572,782	4.91	212,934.37	465,312	5.53
1300.00 INSTRUCTORS DAY/HOURLY	3,553	0.00	710.52	23,806	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	269,498	0.00	144,574.37	327,744	0.00
*** TOTAL: 1000 ***	845,833	4.91	358,219.26	816,862	5.53
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	526,335	11.17	211,139.58	554,533	12.25
2300.00 NON-INSTRUCTION HOURLY CLASS.	376,997	0.00	138,994.49	317,792	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	26,824	0.00	5,635.00	16,200	0.00
*** TOTAL: 2000 ***	930,156	11.17	355,769.07	888,525	12.25
3100.00 CERTIFICATED RETIREMENT	60,691	0.00	27,862.27	67,485	0.00
3200.00 CLASSIFIED RETIREMENT	56,603	0.00	25,971.48	59,699	0.00
3300.00 OASDHI/FICA	51,746	0.00	23,865.83	50,306	0.00
3400.00 HEALTH AND WELFARE BENEFITS	231,766	0.00	88,300.21	214,864	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	15,247	0.00	7,186.98	779	0.00
3600.00 WORKERS COMPENSATION INSURANCE	24,733	0.00	10,296.86	25,987	0.00
3900.00 OTHER BENEFITS	2,634	0.00	1,124.83	4,281	0.00
*** TOTAL: 3000 ***	443,420	0.00	184,608.46	423,401	0.00
4100.00 TEXTBOOKS	147		143.25	147	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	30,000		22,684.46	18,500	
4300.00 INSTRUCTIONAL SUPPLIES	20,223		9,274.06	27,307	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	1,600		.00	1,200	
4500.00 NONINSTRUCTIONAL SUPPLIES	90,001		54,463.51	90,722	
*** TOTAL: 4000 ***	141,971		86,565.28	137,876	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 02 CRAFTON HILLS COLLEGE, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	240,217		180,666.95	196,418	
5200.00 TRAVEL & CONFERENCE EXPENSES	102,565		59,321.29	90,919	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	6,000		8,500.00	11,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	125,023		124,543.00	15,866	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	74,576		61,480.15	87,631	
5800.00 OTHER OPERATING EXP-DIST. USE	462,056		80,249.31	484,170	
*** TOTAL: 5000 ***	1,010,437		514,760.70	886,004	
<b>TOTAL: 1000-5999</b>	<b>3,371,817</b>	<b>16.08</b>	<b>1,499,922.77</b>	<b>3,152,668</b>	<b>17.78</b>
6100.00 SITES & IMPROVEMENTS-DIST. USE	0		.00	20,000	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	349,537		96,549.85	257,105	
*** TOTAL: 6000 ***	349,537		96,549.85	277,105	
<b>TOTAL: 1000-6999</b>	<b>3,721,354</b>	<b>16.08</b>	<b>1,596,472.62</b>	<b>3,429,773</b>	<b>17.78</b>
7500.00 OTHER OUTGO-STUDENT FIN AID	6,100		7,645.00	11,006	
7600.00 OTHER STUDENT AID	194,326		186,568.23	231,766	
*** TOTAL: 7000 ***	200,426		194,213.23	242,772	
<b>TOTAL: 1000-7999</b>	<b>3,921,780</b>	<b>16.08</b>	<b>1,790,685.85</b>	<b>3,672,545</b>	<b>17.78</b>

72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	549,778		371,459.75	555,091	
8600.00 STATE REVENUES	170,568		170,568.87	145,778	
8800.00 LOCAL REVENUES	5,000		5,000.00	0	
TOTAL: 8000-8999	725,346		547,028.62	700,869	
1200.00 CONTRACT CERT. ADMINISTRATORS	82,771	0.88	101,896.72	230,114	2.25
1300.00 INSTRUCTORS DAY/HOURLY	63,058	0.00	.00	0	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	145,191	0.00	91,478.50	49,823	0.00
*** TOTAL: 1000 ***	291,020	0.88	193,375.22	279,937	2.25
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	43,166	0.76	34,652.00	43,592	0.88
2300.00 NON-INSTRUCTION HOURLY CLASS.	20,933	0.00	15,506.56	83,360	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	25,230	0.00	13,962.00	18,860	0.00
*** TOTAL: 2000 ***	89,329	0.76	64,120.56	145,812	0.88
3100.00 CERTIFICATED RETIREMENT	28,765	0.00	13,711.17	23,126	0.00
3200.00 CLASSIFIED RETIREMENT	4,929	0.00	4,033.40	4,994	0.00
3300.00 OASDHI/FICA	8,485	0.00	6,113.11	7,694	0.00
3400.00 HEALTH AND WELFARE BENEFITS	17,986	0.00	20,109.47	42,100	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	4,057	0.00	2,699.58	172	0.00
3600.00 WORKERS COMPENSATION INSURANCE	2,302	0.00	2,550.50	4,677	0.00
3900.00 OTHER BENEFITS	111	0.00	372.28	981	0.00
*** TOTAL: 3000 ***	66,635	0.00	49,589.51	83,744	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	3,700		1,716.65	3,500	
4300.00 INSTRUCTIONAL SUPPLIES	20,485		41,240.48	19,531	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	9,100		705.35	8,600	
4500.00 NONINSTRUCTIONAL SUPPLIES	22,624		12,265.38	54,157	
*** TOTAL: 4000 ***	55,909		55,927.86	85,788	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 25 CHC PRIOR YEAR FUNDING, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	27,675		22,987.83	19,500	
5200.00 TRAVEL & CONFERENCE EXPENSES	14,054		5,589.76	15,696	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	5,507		1,265.00	4,023	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	5,000		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	26,168		14,025.00	7,643	
5800.00 OTHER OPERATING EXP-DIST. USE	302,932		24,037.87	253,635	
*** TOTAL: 5000 ***	381,336		67,905.46	300,497	
<b>TOTAL: 1000-5999</b>	<b>884,229</b>	<b>1.64</b>	<b>430,918.61</b>	<b>895,778</b>	<b>3.13</b>
6100.00 SITES & IMPROVEMENTS-DIST. USE	10,000		.00	0	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	43,359		2,486.00	25,000	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	198,416		204,439.05	94,835	
*** TOTAL: 6000 ***	251,775		206,925.05	119,835	
<b>TOTAL: 1000-6999</b>	<b>1,136,004</b>	<b>1.64</b>	<b>637,843.66</b>	<b>1,015,613</b>	<b>3.13</b>
7600.00 OTHER STUDENT AID	0		1,018.42	0	
*** TOTAL: 7000 ***	0		1,018.42	0	
<b>TOTAL: 1000-7999</b>	<b>1,136,004</b>	<b>1.64</b>	<b>638,862.08</b>	<b>1,015,613</b>	<b>3.13</b>

72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 32 CENTRAL SERVICES AT C.H.C.

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	228,975		135,190.00	228,975	
TOTAL: 8000-8999	228,975		135,190.00	228,975	
1400.00 NON-INSTRUCTION HOURLY CERT.	31,220	0.00	15,818.14	0	0.00
*** TOTAL: 1000 ***	31,220	0.00	15,818.14	0	0.00
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	91,399	1.98	53,546.25	91,881	1.98
2300.00 NON-INSTRUCTION HOURLY CLASS.	5,000	0.00	.00	0	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	30,000	0.00	11,104.00	0	0.00
*** TOTAL: 2000 ***	126,399	1.98	64,650.25	91,881	1.98
3100.00 CERTIFICATED RETIREMENT	2,576	0.00	1,304.99	0	0.00
3200.00 CLASSIFIED RETIREMENT	8,680	0.00	6,113.32	8,715	0.00
3300.00 OASDHI/FICA	7,783	0.00	4,382.46	7,028	0.00
3400.00 HEALTH AND WELFARE BENEFITS	20,145	0.00	11,751.36	21,943	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,403	0.00	762.94	46	0.00
3600.00 WORKERS COMPENSATION INSURANCE	3,750	0.00	2,187.50	3,750	0.00
3900.00 OTHER BENEFITS	110	0.00	63.93	111	0.00
*** TOTAL: 3000 ***	44,447	0.00	26,566.50	41,593	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	600		362.59	1,000	
*** TOTAL: 4000 ***	600		362.59	1,000	
5200.00 TRAVEL & CONFERENCE EXPENSES	13,594		2,590.18	1,900	
5800.00 OTHER OPERATING EXP-DIST. USE	12,715		.00	92,601	
*** TOTAL: 5000 ***	26,309		2,590.18	94,501	
TOTAL: 1000-5999	228,975	1.98	109,987.66	228,975	1.98



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

**FU: 01 GENERAL FUND, RESTRICTED - SI: 03 CENTRAL SERVICES**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	29,943		5,960.00	20,912	
8600.00 STATE REVENUES	3,949,337		543,487.00	5,158,728	
8800.00 LOCAL REVENUES	651,000		152,632.28	659,733	
<b>TOTAL: 8000-8999</b>	<b>4,630,280</b>		<b>702,079.28</b>	<b>5,839,373</b>	
1200.00 CONTRACT CERT. ADMINISTRATORS	44,816	0.30	21,794.47	47,041	0.30
1400.00 NON-INSTRUCTION HOURLY CERT.	5,500	0.00	3,754.92	0	0.00
<b>*** TOTAL: 1000 ***</b>	<b>50,316</b>	<b>0.30</b>	<b>25,549.39</b>	<b>47,041</b>	<b>0.30</b>
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,169,144	11.33	355,158.48	695,337	9.30
2300.00 NON-INSTRUCTION HOURLY CLASS.	315,931	0.00	24,326.70	90,429	0.00
<b>*** TOTAL: 2000 ***</b>	<b>1,485,075</b>	<b>11.33</b>	<b>379,485.18</b>	<b>785,766</b>	<b>9.30</b>
3100.00 CERTIFICATED RETIREMENT	4,166	0.00	7,441.72	3,911	0.00
3200.00 CLASSIFIED RETIREMENT	70,073	0.00	33,180.51	79,594	0.00
3300.00 OASDHI/FICA	43,471	0.00	24,572.96	55,770	0.00
3400.00 HEALTH AND WELFARE BENEFITS	250,319	0.00	60,416.11	140,252	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	7,073	0.00	4,315.70	422	0.00
3600.00 WORKERS COMPENSATION INSURANCE	14,850	0.00	7,531.25	15,775	0.00
3900.00 OTHER BENEFITS	3,689	0.00	2,116.89	3,775	0.00
<b>*** TOTAL: 3000 ***</b>	<b>393,641</b>	<b>0.00</b>	<b>139,575.14</b>	<b>299,499</b>	<b>0.00</b>
4100.00 TEXTBOOKS	18,350		1,000.00	1,500	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	1,217		500.00	500	
4300.00 INSTRUCTIONAL SUPPLIES	18,850		1,000.00	3,000	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	6,600		396.56	2,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	119,041		66,127.18	134,039	
<b>*** TOTAL: 4000 ***</b>	<b>164,058</b>		<b>69,023.74</b>	<b>141,039</b>	



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

FU: 01 GENERAL FUND, RESTRICTED - SI: 03 CENTRAL SERVICES, PAGE 2

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,642,966		1,126,954.91	2,859,064	
5200.00 TRAVEL & CONFERENCE EXPENSES	77,276		24,312.53	74,586	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	17,650		11,653.18	17,050	
5400.00 INSURANCES - DISTRICT USE	58,000		58,000.00	58,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	15,500		15,191.80	13,650	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	104,700		71,692.55	97,342	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	1,000		.00	1,000	
5800.00 OTHER OPERATING EXP-DIST. USE	387,723		63,801.39	1,406,302	
*** TOTAL: 5000 ***	2,304,815		1,371,606.36	4,526,994	
<b>TOTAL: 1000-5999</b>	<b>4,397,905</b>	<b>11.63</b>	<b>1,985,239.81</b>	<b>5,800,339</b>	<b>9.60</b>
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	26,692		6,909.88	36,301	
*** TOTAL: 6000 ***	26,692		6,909.88	36,301	
<b>TOTAL: 1000-6999</b>	<b>4,424,597</b>	<b>11.63</b>	<b>1,992,149.69</b>	<b>5,836,640</b>	<b>9.60</b>



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

**FU: 01 GENERAL FUND, RESTRICTED - SI: 33 CENTRAL SERVICES**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	0		.00	348,000	
TOTAL: 8000-8999	0		.00	348,000	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	0	0.00	.00	71,316	1.00
*** TOTAL: 2000 ***	0	0.00	.00	71,316	1.00
3200.00 CLASSIFIED RETIREMENT	0	0.00	.00	8,159	0.00
3300.00 OASDHI/FICA	0	0.00	.00	5,456	0.00
3400.00 HEALTH AND WELFARE BENEFITS	0	0.00	.00	14,491	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	0	0.00	.00	36	0.00
3600.00 WORKERS COMPENSATION INSURANCE	0	0.00	.00	1,500	0.00
3900.00 OTHER BENEFITS	0	0.00	.00	74	0.00
*** TOTAL: 3000 ***	0	0.00	.00	29,716	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	0		.00	1,000	
4300.00 INSTRUCTIONAL SUPPLIES	0		.00	2,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	0		.00	4,000	
*** TOTAL: 4000 ***	0		.00	7,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	0		.00	129,240	
5200.00 TRAVEL & CONFERENCE EXPENSES	0		.00	15,500	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	0		.00	300	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	0		.00	1,500	
5800.00 OTHER OPERATING EXP-DIST. USE	0		.00	93,428	
*** TOTAL: 5000 ***	0		.00	239,968	
TOTAL: 1000-5999	0		.00	348,000	1.00



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

**FU: 01 GENERAL FUND, RESTRICTED - SI: 35 SBCCD PRIOR YEAR FUNDING**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	1,677,398		378,944.35	0	
8600.00 STATE REVENUES	1,698,425		1,067,343.37	1,908,026	
8800.00 LOCAL REVENUES	147,823		33,784.20	11,420	
<b>TOTAL: 8000-8999</b>	<b>3,523,646</b>		<b>1,480,071.92</b>	<b>1,919,446</b>	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	731,076	8.97	386,134.83	349,014	6.48
2300.00 NON-INSTRUCTION HOURLY CLASS.	77,742	0.00	83,132.00	136,200	0.00
*** TOTAL: 2000 ***	808,818	8.97	469,266.83	485,214	6.48
3200.00 CLASSIFIED RETIREMENT	67,291	0.00	39,248.08	38,289	0.00
3300.00 OASDHI/FICA	48,526	0.00	30,969.18	28,676	0.00
3400.00 HEALTH AND WELFARE BENEFITS	155,469	0.00	69,216.70	74,406	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	7,592	0.00	5,186.43	243	0.00
3600.00 WORKERS COMPENSATION INSURANCE	14,325	0.00	8,587.50	9,000	0.00
3900.00 OTHER BENEFITS	3,680	0.00	1,144.04	369	0.00
*** TOTAL: 3000 ***	296,883	0.00	154,351.93	150,983	0.00
4100.00 TEXTBOOKS	11,000		5,210.68	13,350	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	5,968		1,527.05	0	
4300.00 INSTRUCTIONAL SUPPLIES	18,500		4,665.24	8,700	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	15,496		6,426.08	200	
4500.00 NONINSTRUCTIONAL SUPPLIES	48,243		16,374.37	79,278	
*** TOTAL: 4000 ***	99,207		34,203.42	101,528	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,524,734		1,266,190.56	482,683	
5200.00 TRAVEL & CONFERENCE EXPENSES	82,704		57,732.04	48,710	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	7,502		3,198.38	5,708	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	800		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	30,396		3,345.41	41,080	
5800.00 OTHER OPERATING EXP-DIST. USE	1,145,206		114,707.86	1,046,244	
*** TOTAL: 5000 ***	2,791,342		1,445,174.25	1,624,425	
<b>TOTAL: 1000-5999</b>	<b>3,996,250</b>	<b>8.97</b>	<b>2,102,996.43</b>	<b>2,362,150</b>	<b>6.48</b>
6100.00 SITES & IMPROVEMENTS-DIST. USE	21,454		3,509.00	17,945	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	369,908		65,026.30	271,562	
*** TOTAL: 6000 ***	391,362		68,535.30	289,507	
<b>TOTAL: 1000-6999</b>	<b>4,387,612</b>	<b>8.97</b>	<b>2,171,531.73</b>	<b>2,651,657</b>	<b>6.48</b>



72 San Bernardino Community College  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J3168 BD0510

08/21/13

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FU: 01 GENERAL FUND - SUMMARY

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SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	21,006,895		7,481,266.07	21,044,426	
TOTAL: 1000-5999	21,375,044	83.17	9,257,980.32	21,417,756	81.91
TOTAL: 1000-6999	22,882,105	83.17	9,783,039.22	22,471,681	81.91
TOTAL: 1000-7999	23,400,599	83.17	10,289,266.33	23,070,932	81.91



## ALL OTHER FUNDS



72 San Bernardino Community Col  
BOND INTEREST & REDEMPTION

DEVELOPMENT BUDGET REPORT

#J3170 BD0510

08/21/13

**FU: 21 BOND INTEREST AND REDEMPTION**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	160,000		.00	256,400	
8800.00 LOCAL REVENUES	13,595,000		752,439.38	23,970,000	
TOTAL: 8000-8999	13,755,000		752,439.38	24,226,400	
7100.00 DEBT RETIREMENT	24,670,888		.00	24,226,400	
*** TOTAL: 7000 ***	24,670,888		.00	24,226,400	
TOTAL: 1000-7999	24,670,888		.00	24,226,400	

**FU: 21 BOND INTEREST AND REDEMPTION - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	13,755,000		752,439.38	24,226,400	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	24,670,888		.00	24,226,400	

72 San Bernardino Community College  
CAPITAL OUTLAY FUND

DEVELOPMENT BUDGET REPORT

#J3171 BD0510

08/21/13

**FU: 41 CAPITAL OUTLAY PROJECTS FUND**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	71,091		71,091.15	71,091	
8800.00 LOCAL REVENUES	615,124		413,508.33	605,124	
TOTAL: 8000-8999	686,215		484,599.48	676,215	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	161		161.84	1,250	
4500.00 NONINSTRUCTIONAL SUPPLIES	39,741		5,960.68	10,241	
*** TOTAL: 4000 ***	39,902		6,122.52	11,491	
5100.00 PERSON&CONSULTANT SVC-DIST USE	70,000		25,000.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	117,675		29,459.73	45,000	
5800.00 OTHER OPERATING EXP-DIST. USE	93,630		16,912.86	3,124	
*** TOTAL: 5000 ***	281,305		71,372.59	48,124	
TOTAL: 1000-5999	321,207		77,495.11	59,615	
6100.00 SITES & IMPROVEMENTS-DIST. USE	110,450		.00	30,220	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	7,300,840		78,084.50	617,655	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	1,948,140		1,679,423.58	935,326	
*** TOTAL: 6000 ***	9,359,430		1,757,508.08	1,583,201	
TOTAL: 1000-6999	9,680,637		1,835,003.19	1,642,816	
7900.00 RESERVE FOR CONTINGENCIES	500,000		.00	0	
*** TOTAL: 7000 ***	500,000		.00	0	
TOTAL: 1000-7999	10,180,637		1,835,003.19	1,642,816	

**FU: 41 CAPITAL OUTLAY PROJECTS FUND - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	686,215		484,599.48	676,215	
TOTAL: 1000-5999	321,207		77,495.11	59,615	
TOTAL: 1000-6999	9,680,637		1,835,003.19	1,642,816	
TOTAL: 1000-7999	10,180,637		1,835,003.19	1,642,816	

**FU: 42 REVENUE BOND CONSTRUCTION FUND**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	200,000		199,787.56	125,000	
TOTAL: 8000-8999	200,000		199,787.56	125,000	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	2,511	0.00	2,510.79	0	0.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	510	0.00	411.00	0	0.00
*** TOTAL: 2000 ***	3,021	0.00	2,921.79	0	0.00
3200.00 CLASSIFIED RETIREMENT	287	0.00	286.66	0	0.00
3300.00 OASDHI/FICA	223	0.00	223.51	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	310	0.00	310.24	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	33	0.00	32.15	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	35	0.00	34.65	0	0.00
3900.00 OTHER BENEFITS	2	0.00	1.69	0	0.00
*** TOTAL: 3000 ***	890	0.00	888.90	0	0.00
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,072,700		930,316.37	1,016,010	
5200.00 TRAVEL & CONFERENCE EXPENSES	600		600.00	6,000	
5400.00 INSURANCES - DISTRICT USE	1,873,650		295,801.75	3,203,515	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	220,000		193,664.00	120,000	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	174,000		151,258.00	475,000	
5800.00 OTHER OPERATING EXP-DIST. USE	1,365,000		15,000.00	6,431,000	
*** TOTAL: 5000 ***	4,705,950		1,586,640.12	11,251,525	
TOTAL: 1000-5999	4,709,861		1,590,450.81	11,251,525	
6100.00 SITES & IMPROVEMENTS-DIST. USE	5,555,018		2,739,647.49	1,691,400	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	55,072,005		30,523,951.60	76,366,705	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	2,206,300		327,306.83	1,758,084	
*** TOTAL: 6000 ***	62,833,323		33,590,905.92	79,816,189	
TOTAL: 1000-6999	67,543,184		35,181,356.73	91,067,714	




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**FU: 42 REVENUE BOND CONSTRUCTION FUND - SUMMARY**

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SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	200,000		199,787.56	125,000	
TOTAL: 1000-5999	4,709,861		1,590,450.81	11,251,525	
TOTAL: 1000-6999	67,543,184		35,181,356.73	91,067,714	
TOTAL: 1000-7999	67,543,184		35,181,356.73	91,067,714	



72 San Bernardino Community College  
 RETIREE BENEFIT FUND

DEVELOPMENT BUDGET REPORT

#J3175 BD0510

08/21/13

**FU: 68 RETIREE BENEFIT FUND**

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	13,000		8,039.41	13,000	
8900.00 OTHER FINANCING SOURCES	750,000		750,000.00	750,000	
TOTAL: 8000-8999	763,000		758,039.41	763,000	
3400.00 HEALTH AND WELFARE BENEFITS	289,994	0.00	167,431.23	333,559	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	33	0.00	19.28	2	0.00
3900.00 OTHER BENEFITS	2,121,672	0.00	1,091,089.00	3,000	0.00
*** TOTAL: 3000 ***	2,411,699	0.00	1,258,539.51	336,561	0.00
TOTAL: 1000-5999	2,411,699	0.00	1,258,539.51	336,561	0.00

**FU: 68 RETIREE BENEFIT FUND - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	763,000	0.00	758,039.41	763,000	0.00
TOTAL: 1000-5999	2,411,699	0.00	1,258,539.51	336,561	0.00
TOTAL: 1000-6999	2,411,699	0.00	1,258,539.51	336,561	0.00
TOTAL: 1000-7999	2,411,699	0.00	1,258,539.51	336,561	0.00





72 San Bernardino Community College  
 EMP LOAD BANKING FUND

DEVELOPMENT BUDGET REPORT

#J3178 BD0510

08/21/13

**FU: 69 EMPL LOAD BANKING TRUST FUND**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	450		180.04	450	
TOTAL: 8000-8999	450		180.04	450	
7300.00 INTERFUND TRANSFERS	450		.00	450	
*** TOTAL: 7000 ***	450		.00	450	
TOTAL: 1000-7999	450		.00	450	

**FU: 69 EMPL LOAD BANKING TRUST FUND - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	450		180.04	450	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	450		.00	450	

72 San Bernardino Community College  
CHILD DEV FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3181 BD0510

08/21/13

FU: 72 CHILD DEVELOPMENT FUND - SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	139,320		61,593.51	139,320	
8600.00 STATE REVENUES	1,235,114		988,799.80	2,242,093	
8800.00 LOCAL REVENUES	63,186		25,285.62	63,073	
8900.00 OTHER FINANCING SOURCES	60,406		60,406.00	0	
TOTAL: 8000-8999	1,498,026		1,136,084.93	2,444,486	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,062,099	26.83	510,648.75	1,022,727	29.35
2300.00 NON-INSTRUCTION HOURLY CLASS.	192,478	0.00	54,703.00	280,644	0.00
*** TOTAL: 2000 ***	1,254,577	26.83	565,351.75	1,303,371	29.35
3100.00 CERTIFICATED RETIREMENT	16,709	0.00	9,704.44	16,709	0.00
3200.00 CLASSIFIED RETIREMENT	75,646	0.00	44,428.89	84,106	0.00
3300.00 OASDHI/FICA	60,870	0.00	30,812.69	65,069	0.00
3400.00 HEALTH AND WELFARE BENEFITS	372,621	0.00	180,569.06	379,130	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	10,629	0.00	5,618.54	549	0.00
3600.00 WORKERS COMPENSATION INSURANCE	46,500	0.00	26,250.00	51,000	0.00
3900.00 OTHER BENEFITS	4,827	0.00	2,773.12	4,990	0.00
*** TOTAL: 3000 ***	587,802	0.00	300,156.74	601,553	0.00
4300.00 INSTRUCTIONAL SUPPLIES	26,000		16,500.00	129,915	
4500.00 NONINSTRUCTIONAL SUPPLIES	69,089		50,903.56	105,383	
4700.00 FOOD SUPPLIES	80,000		73,972.47	80,000	
*** TOTAL: 4000 ***	175,089		141,376.03	315,298	
5100.00 PERSON&CONSULTANT SVC-DIST USE	2,100		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	2,530		5,011.13	15,175	
5800.00 OTHER OPERATING EXP-DIST. USE	3,000		2,987.03	124,528	
*** TOTAL: 5000 ***	7,630		7,998.16	139,703	
TOTAL: 1000-5999	2,025,098	26.83	1,014,882.68	2,359,925	29.35
6100.00 SITES & IMPROVEMENTS-DIST. USE	25,000		.00	25,000	
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	31,820		37,841.51	58,761	
*** TOTAL: 6000 ***	56,820		37,841.51	83,761	
TOTAL: 1000-6999	2,081,918	26.83	1,052,724.19	2,443,686	29.35

72 San Bernardino Community College  
CHILD DEV FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3181 BD0510

08/21/13

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
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8100.00 FEDERAL HEA REVENUES	7,500		2,330.78	7,500	
8600.00 STATE REVENUES	111,987		36,747.48	136,434	
8800.00 LOCAL REVENUES	179,188		44,639.65	160,670	
TOTAL: 8000-8999	298,675		83,717.91	304,604	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	161,586	5.71	50,464.49	158,994	5.71
2300.00 NON-INSTRUCTION HOURLY CLASS.	24,549	0.00	3,455.03	20,200	0.00
*** TOTAL: 2000 ***	186,135	5.71	53,919.52	179,194	5.71
3200.00 CLASSIFIED RETIREMENT	11,642	0.00	5,204.44	11,325	0.00
3300.00 OASDHI/FICA	12,719	0.00	3,640.65	11,841	0.00
3400.00 HEALTH AND WELFARE BENEFITS	67,150	0.00	26,860.32	72,996	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	2,048	0.00	578.83	90	0.00
3600.00 WORKERS COMPENSATION INSURANCE	10,500	0.00	4,750.00	10,500	0.00
3900.00 OTHER BENEFITS	365	0.00	146.16	368	0.00
*** TOTAL: 3000 ***	104,424	0.00	41,180.40	107,120	0.00
4300.00 INSTRUCTIONAL SUPPLIES	3,000		2,160.00	1,962	
4500.00 NONINSTRUCTIONAL SUPPLIES	2,251		1,840.15	1,912	
4700.00 FOOD SUPPLIES	8,000		5,750.00	8,000	
*** TOTAL: 4000 ***	13,251		9,750.15	11,874	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	400		344.00	400	
5800.00 OTHER OPERATING EXP-DIST. USE	1,938		550.00	4,816	
*** TOTAL: 5000 ***	2,338		894.00	5,216	
TOTAL: 1000-5999	306,148	5.71	105,744.07	303,404	5.71
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	700		591.55	700	
*** TOTAL: 6000 ***	700		591.55	700	
TOTAL: 1000-6999	306,848	5.71	106,335.62	304,104	5.71



72 San Bernardino Community College  
CHILD DEV FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3181 BD0510

08/21/13

**FU: 72 CHILD DEVELOPMENT FUND - SI: 00 GENERAL**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	0		373.37	0	
TOTAL: 8000-8999	0		373.37	0	

**FU: 72 CHILD DEVELOPMENT FUND - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	1,796,701		1,220,176.21	2,749,090	
TOTAL: 1000-5999	2,331,246	32.54	1,120,626.75	2,663,329	35.06
TOTAL: 1000-6999	2,388,766	32.54	1,159,059.81	2,747,790	35.06
TOTAL: 1000-7999	2,388,766	32.54	1,159,059.81	2,747,790	35.06

72 San Bernardino Community College  
STUDENT CENTER FEE FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3183 BD0510

08/21/13

FU: 73 STUDENT BODY CENTER FEE FUND – SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	145,800		123,039.02	145,800	
TOTAL: 8000-8999	145,800		123,039.02	145,800	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	42,568	1.00	24,120.50	44,698	1.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	36,000	0.00	27,863.11	30,000	0.00
*** TOTAL: 2000 ***	78,568	1.00	51,983.61	74,698	1.00
3200.00 CLASSIFIED RETIREMENT	4,860	0.00	2,753.84	5,120	0.00
3300.00 OASDHI/FICA	3,256	0.00	1,888.17	3,419	0.00
3400.00 HEALTH AND WELFARE BENEFITS	13,430	0.00	7,834.26	14,491	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	468	0.00	271.51	22	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,500	0.00	875.00	1,500	0.00
3900.00 OTHER BENEFITS	73	0.00	42.63	74	0.00
*** TOTAL: 3000 ***	23,587	0.00	13,665.41	24,626	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	3,000		.00	0	
*** TOTAL: 4000 ***	3,000		.00	0	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	1,500		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	2,900		1,175.00	2,000	
5800.00 OTHER OPERATING EXP-DIST. USE	10,500		.00	0	
*** TOTAL: 5000 ***	14,900		1,175.00	2,000	
TOTAL: 1000-5999	120,055	1.00	66,824.02	101,324	1.00
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	70,000		28,639.18	28,921	
*** TOTAL: 6000 ***	70,000		28,639.18	28,921	
TOTAL: 1000-6999	190,055	1.00	95,463.20	130,245	1.00
7900.00 RESERVE FOR CONTINGENCIES	27,100		.00	15,555	
*** TOTAL: 7000 ***	27,100		.00	15,555	
TOTAL: 1000-7999	217,155	1.00	95,463.20	145,800	1.00



72 San Bernardino Community College  
STUDENT CENTER FEE FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3183 BD0510

08/21/13

**FU: 73 STUDENT BODY CENTER FEE FUND – SI: 02 CRAFTON HILLS COLLEGE**

SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	66,000		48,970.82	67,152	
TOTAL: 8000-8999	66,000		48,970.82	67,152	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	39,806	1.00	23,491.00	39,806	1.00
*** TOTAL: 2000 ***	39,806	1.00	23,491.00	39,806	1.00
3200.00 CLASSIFIED RETIREMENT	4,545	0.00	2,681.99	4,560	0.00
3300.00 OASDHI/FICA	3,045	0.00	1,797.07	3,045	0.00
3400.00 HEALTH AND WELFARE BENEFITS	13,430	0.00	7,834.26	14,491	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	438	0.00	258.38	20	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,500	0.00	875.00	1,500	0.00
3900.00 OTHER BENEFITS	73	0.00	42.63	74	0.00
*** TOTAL: 3000 ***	23,031	0.00	13,489.33	23,690	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	3,000		1,907.88	1,923	
*** TOTAL: 4000 ***	3,000		1,907.88	1,923	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	1,733		1,152.03	1,733	
*** TOTAL: 5000 ***	1,733		1,152.03	1,733	
TOTAL: 1000-5999	67,570	1.00	40,040.24	67,152	1.00



72 San Bernardino Community College  
STUDENT CENTER FEE FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J3183 BD0510

08/21/13

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**FU: 73 STUDENT BODY CENTER FEE FUND – SI: 00 GENERAL**

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SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	0		1,095.86	0	
TOTAL: 8000-8999	0		1,095.86	0	

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**FU: 73 STUDENT BODY CENTER FEE FUND – SUMMARY**

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SUMMARY BY OBJECT	FY 12-13		FY 12-13 EXPENSES	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	211,800		173,105.70	212,952	
TOTAL: 1000-5999	187,625	2.00	106,864.26	168,476	2.00
TOTAL: 1000-6999	257,625	2.00	135,503.44	197,397	2.00
TOTAL: 1000-7999	284,725	2.00	135,503.44	212,952	2.00

72 San Bernardino Community College  
KVCR

DEVELOPMENT BUDGET REPORT

#J3185 BD0510

08/21/13

FU: 74 KVCR FUND

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	29,409		29,409.00-	0	
8800.00 LOCAL REVENUES	6,583,722		4,238,145.15	5,200,437	
8900.00 OTHER FINANCING SOURCES	964,084		642,720.00	600,000	
TOTAL: 8000-8999	7,577,215		4,851,456.15	5,800,437	
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,807,616	28.00	808,504.06	1,944,116	30.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	791,000	0.00	335,934.30	234,000	0.00
*** TOTAL: 2000 ***	2,598,616	28.00	1,144,438.36	2,178,116	30.00
3200.00 CLASSIFIED RETIREMENT	204,091	0.00	86,530.62	222,601	0.00
3300.00 OASDHI/FICA	141,979	0.00	69,767.20	154,641	0.00
3400.00 HEALTH AND WELFARE BENEFITS	301,738	0.00	152,892.16	367,331	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	19,629	0.00	12,543.74	1,092	0.00
3600.00 WORKERS COMPENSATION INSURANCE	40,500	0.00	19,000.00	40,500	0.00
3900.00 OTHER BENEFITS	10,975	0.00	5,175.68	7,991	0.00
*** TOTAL: 3000 ***	718,912	0.00	345,909.40	794,156	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	200		46.89	100	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,500		928.97	2,500	
4500.00 NONINSTRUCTIONAL SUPPLIES	199,820		35,354.99	58,665	
*** TOTAL: 4000 ***	202,520		36,330.85	61,265	
5100.00 PERSON&CONSULTANT SVC-DIST USE	603,583		466,431.87	272,500	
5200.00 TRAVEL & CONFERENCE EXPENSES	78,500		15,471.21	57,400	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	109,680		114,282.34	163,615	
5400.00 INSURANCES - DISTRICT USE	7,000		.00	8,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	202,566		213,430.81	247,743	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	140,701		91,864.36	250,560	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	151,250		100,379.95	88,000	
5800.00 OTHER OPERATING EXP-DIST. USE	2,504,516		2,047,505.71	2,141,402	
*** TOTAL: 5000 ***	3,797,796		3,049,366.25	3,229,220	
TOTAL: 1000-5999	7,317,844	28.00	4,576,044.86	6,262,757	30.00
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	194,509		18,233.28	29,487	
*** TOTAL: 6000 ***	194,509		18,233.28	29,487	
TOTAL: 1000-6999	7,512,353	28.00	4,594,278.14	6,292,244	30.00





72 San Bernardino Community College  
KVCR

DEVELOPMENT BUDGET REPORT

#J3185 BD0510

08/21/13

**FU: 74 KVCR FUND - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	7,577,215		4,851,456.15	5,800,437	
TOTAL: 1000-5999	7,317,844	28.00	4,576,044.86	6,262,757	30.00
TOTAL: 1000-6999	7,512,353	28.00	4,594,278.14	6,292,244	30.00
TOTAL: 1000-7999	7,512,353	28.00	4,594,278.14	6,292,244	30.00

72 San Bernardino Community College  
 SELF INSURANCE-PROP/LIABILITY

DEVELOPMENT BUDGET REPORT

#J3189 BD0510

08/21/13

**FU: 78 SELF INSURANCE-LIABILITY&PROP**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	3,000		2,245.11	3,000	
8900.00 OTHER FINANCING SOURCES	750,000		750,000.00	600,000	
TOTAL: 8000-8999	753,000		752,245.11	603,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	20,000		10,000.00	20,000	
5400.00 INSURANCES - DISTRICT USE	600,000		510,387.00	505,000	
5800.00 OTHER OPERATING EXP-DIST. USE	150,000		25,000.00	50,000	
*** TOTAL: 5000 ***	770,000		545,387.00	575,000	
TOTAL: 1000-5999	770,000		545,387.00	575,000	
7900.00 RESERVE FOR CONTINGENCIES	25,000		.00	25,000	
*** TOTAL: 7000 ***	25,000		.00	25,000	
TOTAL: 1000-7999	795,000		545,387.00	600,000	

**FU: 78 SELF INSURANCE-LIABILITY&PROP - SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	753,000		752,245.11	603,000	
TOTAL: 1000-5999	770,000		545,387.00	575,000	
TOTAL: 1000-6999	770,000		545,387.00	575,000	
TOTAL: 1000-7999	795,000		545,387.00	600,000	

72 San Bernardino Community College  
 SELF INSURANCE-WORKERS COMP

DEVELOPMENT BUDGET REPORT

#J3191 BD0510

08/21/13

**FU: 84 WORKERS COMPENSATION FUND**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	1,260,000		368,946.77	1,250,000	
TOTAL: 8000-8999	1,260,000		368,946.77	1,250,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	160,000		121,613.00	160,000	
5400.00 INSURANCES - DISTRICT USE	130,000		121,739.00	145,000	
5800.00 OTHER OPERATING EXP-DIST. USE	607,000		385,751.30	615,000	
*** TOTAL: 5000 ***	897,000		629,103.30	920,000	
TOTAL: 1000-5999	897,000		629,103.30	920,000	
7900.00 RESERVE FOR CONTINGENCIES	500,000		.00	330,000	
*** TOTAL: 7000 ***	500,000		.00	330,000	
TOTAL: 1000-7999	1,397,000		629,103.30	1,250,000	

**FU: 84 WORKERS COMPENSATION FUND – SUMMARY**

SUMMARY BY OBJECT	FY 12-13		FY 12-13	FY 13-14 PRELIMINARY	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE
TOTAL: 8000-8999	1,260,000		368,946.77	1,250,000	
TOTAL: 1000-5999	897,000		629,103.30	920,000	
TOTAL: 1000-6999	897,000		629,103.30	920,000	
TOTAL: 1000-7999	1,397,000		629,103.30	1,250,000	