SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director of Business and Fiscal

DATE: December 12, 2025

SUBJECT: Budget Revenue & Expenditure Summary

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

While year-to-date revenue and/or expenditure percentages often vary from the percentage of fiscal year elapsed, all funds are expected to remain within the 2025-26 budget unless otherwise noted here. For explanations of any significant variances in year-to-date revenues/expenditures from fiscal year elapsed, please see the attached summary.

ANALYSIS

The attached Revenue and Expenditure Summary reflects activity for the 2025-26 fiscal year through November 7, 2025. As of that date, SBCCD was 35.6% through the fiscal year and had spent and/or encumbered approximately 38.1% of its unrestricted general fund budget.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

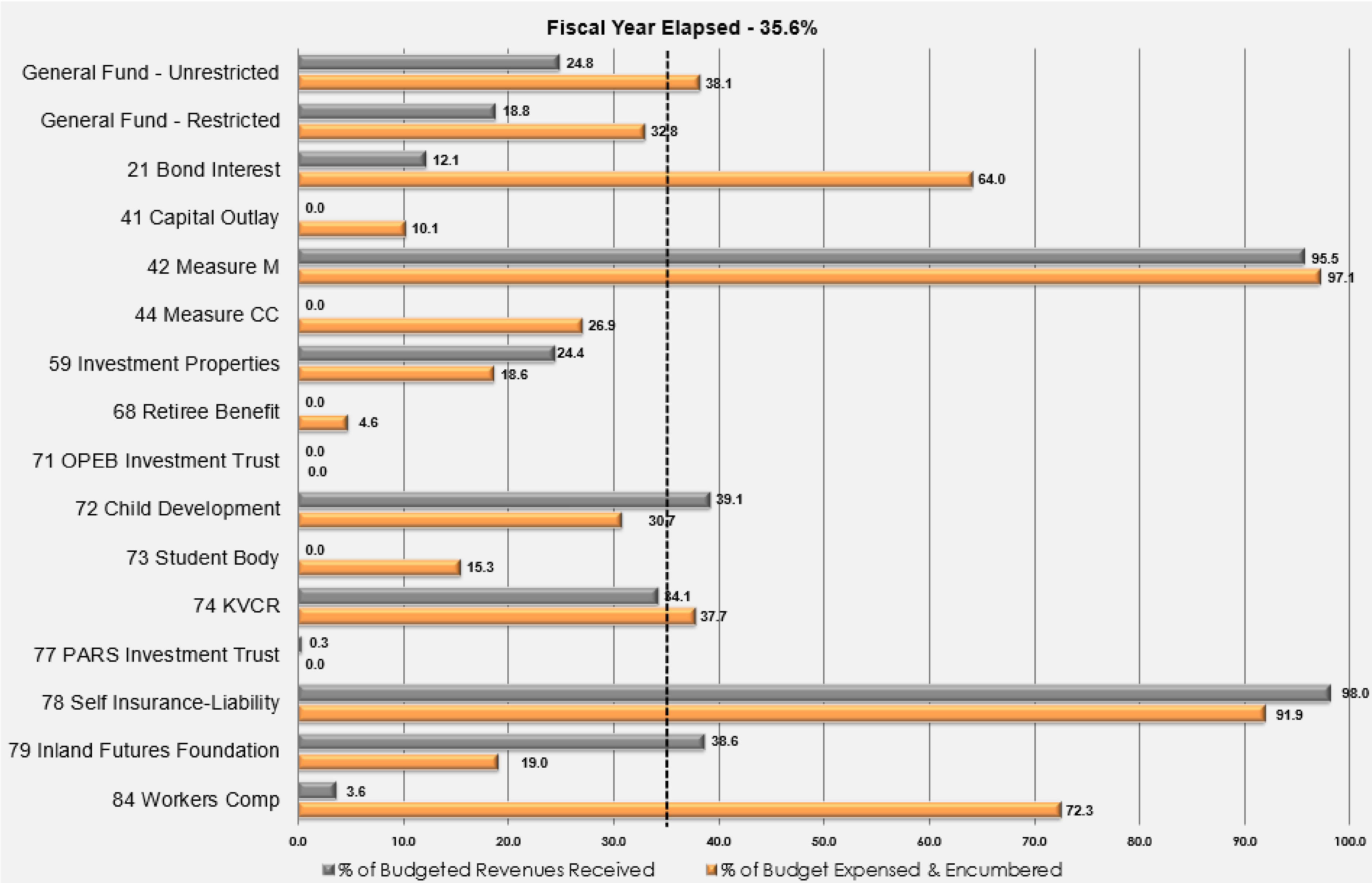
FINANCIAL IMPLICATIONS

This analysis is an important tool for the Board of Trustees to track SBCCD revenue and expenditures across all funds.

Budget Revenue & Expenditure Summary

Year to Date 11/07/25

[v.11.17.2025.p.1|2]



Budget Revenue & Expenditure Summary

Year to Date 11/07/25

[v.11.17.2025.p.2|2]

35.6% of Fiscal Year Elapsed

FUND	REVENUES Budget	REVENUES Received YTD		EXPENDITURES Budget	EXPENDITURES Expensed/ Encumbered YTD		COMMENTS
01 General Fund - Unrestricted	153,404,338	38,090,792	24.8%	157,155,203	59,803,071	38.1%	Posting for revenue in progress for Q1 activity for State-based revenue. Expenditures are consistent with the needs of the fund given the current climate.
01 General Fund - Restricted	110,498,145	20,735,129	18.8%	110,498,145	36,296,653	32.8%	Some revenues are received on reimbursement basis.
21 Bond Interest & Redemption	71,300,000	8,630,467	12.1%	71,300,000	45,615,818	64.0%	Taxes are determined and collected by the County for bond measures.
41 Capital Outlay	4,846,745	-	0.0%	4,493,837	454,565	10.1%	Posting for revenue in progress for Q1 activity. Purchase orders are in the process of being submitted for project occurring throughout the year.
42 Measure M	159,946,339	152,801,339	95.5%	57,207,139	55,551,754	97.1%	Revenue received for the sale of bonds in the month of August 2025. Purchase orders covering the entire year is created early in the year.
44 Measure CC	7,000,000	-	0.0%	95,184,275	25,626,749	26.9%	Posting for revenue in progress for Q1 activity. Purchase orders covering the entire year is created early in the year.
59 Investment Properties	5,866,889	1,432,043	24.4%	4,948,059	919,622	18.6%	Posting in progress for Q2 activity.
68 Retiree Benefit	407,744	-	0.0%	407,744	18,766	4.6%	Revenues are posted in arrears.
71 OPEB Trust	850,000	-	0.0%	82,000	-	0.0%	Posting in progress for Q1 activity.
72 Child Development	5,242,565	2,048,125	39.1%	5,242,565	1,608,468	30.7%	
73 Student Body Center Fee	340,787	-	0.0%	340,787	52,296	15.3%	Revenues are posted in arrears. Expenditures are consistent with the needs of the funds.
74 KVCR	9,049,895	3,087,018	34.1%	9,020,486	3,396,878	37.7%	
77 PARS Trust	5,830,000	14,593	0.3%	4,840,000	-	0.0%	Posting in progress for Q1 activity.
78 Self Insurance-Liability	1,275,759	1,250,000	98.0%	1,400,000	1,285,956	91.9%	Revenues transferred in full at the beginning of the fiscal year. Payment for policy occurs early in the year.
79 Inland Futures Foundation	1,465,252	565,479	38.6%	1,465,252	277,946	19.0%	Expenditures are consistent with the needs of the funds.
84 Workers Compensation	2,986,865	107,048	3.6%	3,012,624	2,179,378	72.3%	Revenue are posted in arrears. Purchase order for PIPS annual contract created early in the fiscal year.
Total (All Funds)	**540,311,323**	**228,762,033**	**42.3%**	**526,598,116**	**233,087,920**	**44.3%**	