



Adopted Budget

for the Fiscal Year

July 1, 2021 – June 30, 2022

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2021-22 Adopted Budget Workbook

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Our Mission

As a public community college dedicated to the success of each student . . .

Santa Barbara City College welcomes all students. The College provides a diverse learning environment and opportunities for students to enrich their lives, advance their careers, complete certificates, earn associate degrees, and transfer to four-year institutions.

The College is committed to fostering an equitable, inclusive, respectful, participatory, and supportive community dedicated to the success of every student.

SBCC Budget Development Values

The foundation of the budget development process is a belief in the following basic shared values.

- Honesty, integrity, transparency, trust and an overall sense of collegiality
- Involvement of all constituent groups in decision-making using established participatory governance processes
- Maintenance of the Board approved minimum reserve in accordance with BP 6305
- Exercise of fiscal prudence in the development of the budget
- Good faith

These values will be upheld by ensuring:

- discussions and actions are student-centered, and viewed through an equity lens;
- district's financial condition will be honestly communicated to all;
- decisions on financial matters are data-driven;
- district budget practices are comparable with similar institutions;
- items included in the budget will be based on need; and
- health and safety of staff and students are prioritized.

To the extent possible, the final budget will

- allow sufficient resources to meet diverse student needs;
- maintain a comprehensive educational program;
- be developed based on achievable FTES goals and
- provide sufficient staffing to fulfill our mission;
- provide for contractual obligations and fixed costs;
- cover costs of health benefits and STRS and PERS contributions; and
- remain competitive in total compensation with comparable districts and recognize ongoing needs of employees' living standards for fairness and retention; and
- consider SBCC's carbon footprint.



SANTA BARBARA CITY COLLEGE

ASSUMPTIONS USED TO DEVELOP THE 2021-22 ADOPTED BUDGET

As of August 19, 2021

The 2021-22 Adopted Budget Assumptions are based primarily on the 2021 Governors May Revise and local assumptions as detailed below. Assumptions reflect the most current revenue information received from the state, and expenditures have been analyzed and adjusted through the budget development process. The Adopted Budget is scheduled for approval by the Board of Trustees on September 9, 2021.

The 2021-22 Adopted Budget is based on the following assumptions:

Revenues

State Revenue - Ongoing

1. The state budget includes a 5.07% COLA (equates to approximately \$4.1M).
2. No new changes have been identified for the Student Centered Funding Formula (SCFF) calculation methodology in fiscal year 2021-22.
3. Total Computational Revenue (TCR) assumes 21-22 will be funded based on stability protection funding, which is equivalent to the 20-21 calculated TCR plus the 5.07% COLA. This equates to a 21-22 TCR of approximately \$85.2M.
4. Education Protection Act revenue remains flat (*Part of TCR*).
5. Property tax revenue increases by 3% (*Part of TCR*).
6. Lottery revenue remains flat.
7. State mandated on going reimbursements remains flat.
8. Schott Center funding remains at the medium/large center level (750-1,000 FTES, \$1M).
9. Wake Center funding remains at the large center level (> 1,000 FTES, \$1.3 M).
10. [Approximately \\$1.1M of additional funding to increase the number of full-time faculty](#)

State Revenue - One Time

1. Deficit factor is budgeted at 0%.
2. State mandated one time reimbursements are not budgeted.
3. State apportionment recalculations and prior year adjustments are not budgeted.
4. Deferred maintenance and instructional equipment funding for 2021-22 is estimated at \$5.6M.

Local Revenue

1. Enrollment fee revenue declines by 4%, based on the Districts projection of a 4% decline in resident credit FTES from 2020-21 to 2021-22. (*Part of TCR*)
 - a. The Enrollment fee will remain constant at \$46.00/unit.

2. Out-of-state tuition revenue is projected to increase by 10% in fiscal year 2021-22 compared to projected FTES for fiscal year 2020-21. - *\$330,000 increase from \$3.31M to \$3.64M*
3. International tuition revenue is projected to increase by 5% in 2021-22 in fiscal year 2021-22 compared to projected FTES for fiscal year 2020-21. - *\$175,000 increase from \$3.52M to \$3.7M*

Expenditures

1. Salary increases related to reclassification of classified staff and managers through agreed upon job reclassification process.
2. Permanent staff salaries are budgeted based on current contracts. Any changes in salaries agreed to through the collective bargaining process will result in changes to salary budgets in all funds.
3. Annual salary step increases.
4. Supplemental Retirement Plan (SRP) Implementation. – *Approximately \$3.7M in savings assuming no SRP related vacant positions are replaced in 2021-22.*
5. The District is offering a schedule shaped in response to lower predicted enrollment, impacts of COVID-19 on program offerings, and continued efforts to be efficient in response to strategic enrollment management. The District will continue to maintain low enrolled sections.
6. The District will continue with filling only the most essential vacant positions in fiscal year 2021-22. – *Permanent positions that are vacant in 2020-21 will not be budgeted in 2021-22. Potential salary savings of permanent positions that become vacant in 2021-22 are not included in the 2021-22 budget.*
7. Short-term employees (staff/student) budget assumptions:
 - a. Short-term employee's budget will be approximately \$746,000. *Actual hourly expenditures were approximately \$906,000 in 19-20.*
 - b. Tutorial budget will remain flat at \$610,000. The tutorial budget is facing reductions totaling \$125,000 from restricted funding sources, and therefore the UGF budget will remain the same as the 20-21 funding level.
 - c. Reader budget remains flat at \$75,000.
8. Employer contributions towards health benefits will increase by 2.2% in 2021-22.
9. The State Unemployment Contribution rate of 0.05% remains flat.
10. The Workers Compensation insurance rate of 1.7143% remains flat.
11. The CalPERS employer contribution rate increases from 20.7% to 23.0%.
12. The CalSTRS employer contribution rate decreases from 16.15% to 15.92%.
13. Utility budgets return to pre-pandemic levels and increase due to HVAC systems running at all times. *Increase of approximately \$435,000.*
14. Marketing budget increases by \$130,000 in support of strategic enrollment management efforts to recruit and retain students through marketing and communications efforts, for both prospective resident and nonresident students.

15. Diversity, Equity, and Inclusion (DEI) expenditure budget established within the UGF of \$75,000 in an effort to institutionalize the college's commitment to DEI and support forward directions of the college's DEI work.
16. Instructional supply, and printing and duplicating expenses remain in the Lottery Fund. *Approximately \$1,258,000.*
17. Funds from HEERF III for recovery of lost revenues of international and out-of-state tuition will be transferred to the UGF and then utilized to cover general operating salaries and expenditures. This will result in the UGF having a surplus instead of a deficit for fiscal year 2021-22. *Approximately \$6,370,000. Amount to be updated prior to final Adopted Budget.*
18. In order to set aside funds for strategic initiatives and potential outcomes from ongoing collective bargaining negotiations, the district has created an appropriation for contingencies in the amount of \$3.28M. The use of these funds will be determined during 2021-22 and it requires board approval prior to being expended.

Transfers

Transfer of funds to and from the Unrestricted General Fund Ending Balance:

1. Transfer OUT from UGF to the Children's Center Fund \$0. *(HEERF covers Children's Center Fund lost revenues.)*
2. Transfer OUT from UGF to the Construction Fund for emergency campus maintenance - \$500,000.
3. Transfer OUT from UGF to the Equipment Fund for program review items is \$200,000 for 2021-22.
4. Transfer OUT from UGF to the Equipment Fund for equipment and IT refresh \$780,000.
5. Transfer OUT from UGF to Food Service Fund \$0. *(HEERF covers Food Service lost revenues.)*
6. Transfer OUT from UGF to Parking Fund \$0. *(HEERF covers Parking Fund lost revenues.)*
7. Transfer OUT from UGF to Self-Insurance Fund for liability insurance payments \$700,000.
8. Transfer IN from select grant funds (primarily due to Financial Aid Media Campaign) to UGF for indirect costs related to administrative overhead. *Approximately \$400,000.*
9. **Transfer IN from Facility Rentals (primarily due to rental income from Kaplan International Language School) *Approximately \$75,000.***
10. Transfer Out from UGF to Foundation \$200,000.

Full Time Equivalent Students (FTES) Projections:

Below is a table comparing projected FTES for 2020-21 and FTES for 2021-22. These FTES projections are included here for reference only, and were not used to calculate the TCR for 21-22 due to the District being funded based on stability protection funding.

The District will be funded at the TCR stability protection amount of \$85.2M. The TCR includes the "emergency conditions allowance" of 19-20 FTES. This projected TCR amount, however, can adjust upwards if the resident FTES exceeds the 19-20 FTES levels of 12,614 resident FTES (which is 1,319 more than the projected 21-22 resident FTES of 11,296).

<u>FTES Comparison</u>	<u>Projection</u>	<u>Projection</u>	<u>Percent</u>
	<u>20-21</u>	<u>21-22</u>	<u>Change</u>
Credit - Resident	9,812	9,420	-4%
Dual Enrollment	827	909	10%
Incarcerated	12	12	0%
Non-Credit - Enhanced	358	394	10%
Non-Credit - Non Enhanced	487	561	15%
Subtotal Resident	11,496	11,296	-2%
Credit - Out of State	398	438	10%
Credit - International	598	627	5%
Subtotal Non Resident	996	1,066	7%
	12,492	12,361	-1%

COVID-19 Relief Funds

In 2020 and 2021 three Higher Education Emergency Relief Funds (HEERF) were received by the district. The funds can be utilized to defray expenses related to COVID-19, carry out authorized student support activities, and provide financial aid grants to students. The revenues and expenses related to these three grants are included in the Restricted General Funds. All HEERF funds must be spent within one calendar year from the date of their award unless the district receives a no-cost extension. Much of the restrictions on expenditures and calculations allowable for revenue recovery are still being vetted and will be finalized after confirmation has been received from the district auditors/HEERF.

1. HEERF I - The District was awarded \$5.77M in March 2020 from HEERF I of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). A minimum of 50% of the funds must be spent on student emergency grants. The projected fund usage is as follows:
 - a. Direct student aid: \$2.88M student emergency grants
 - b. Institutional support: \$2.88M technology devices for employees and students, faculty distance education training, personal protective equipment, HVAC assessments, additional student emergency grants

These funds will be expended within fiscal year 2020-21.

2. HEERF II - The District was awarded \$11.79M in December 2020 from HEERF II of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). A minimum of \$2.88M of the funds must be spent on student emergency grants. The projected fund usage is as follows:
 - a. Direct student aid: \$2.88M student emergency grants
 - b. Institutional support: \$8.907M
 - i. \$300,780 noncredit student emergency grants
 - ii. \$190,275 COVID mitigation related expenditures: HVAC repairs/air purifiers

- iii. \$8.42M Lost Revenues from fiscal year 2020-21
 - 1. \$4,870,000 international tuition (based on 3-year average)
 - 2. \$1,500,000 out-of-state tuition (based on 3-year average)
 - 3. \$900,000 Food Services (based on 20-21 budget amount)
 - 4. \$165,000 Child Care Center (based on 3-year average)
 - 5. \$450,000 Parking Fund (based on 20-21 budget amount)
 - 6. \$480,000 Campus Store (based on 20-21 budget amount)
 - 7. \$35,000 SEL Fee Based Fund (based on 20-21 budget amount)
 - 8. \$17,000 Athletic ticket sales (based on prior year comparison)
 - 9. Lost revenues incurred by all other restricted funds to be included

These funds will be expended primarily in fiscal year 2020-21, but may continue to be spent into fiscal year 2021-22.

- 3. HEERF III - The District was awarded \$21.1M in March 2021 from HEERF III of the American Rescue Plan Act. A minimum of 50% of the funds (\$10.736M) must be spent on student emergency grants. The projected fund usage is as follows:
 - a. Direct student aid: \$10.736M student emergency grants
 - b. Institutional support: \$10.383M
 - i. \$300,780 noncredit student emergency grants
 - ii. TBD additional funds for student emergency grants
 - iii. TBD COVID mitigation related expenditures
 - iv. \$8.42M Lost Revenues from fiscal year 2021-22

All figures below are estimates to be updated based on updated projections

- 1. \$4,870,000 international tuition (based on 3-year average)
- 2. \$1,500,000 out-of-state tuition (based on 3-year average)
- 3. \$900,000 Food Services (based on 20-21 budget amount)
- 4. \$165,000 Child Care Center (based on 3-year average)
- 5. \$450,000 Parking Fund (based on 20-21 budget amount)
- 6. \$480,000 Campus Store (based on 20-21 budget amount)
- 7. \$35,000 SEL Fee Based Fund (based on 20-21 budget amount)
- 8. \$17,000 Athletic ticket sales (based on prior year comparison)
- 9. Lost revenues incurred by all other restricted funds to be included

These funds will be expended primarily in fiscal year 2021-22.



**Santa Barbara City College
2021-22
Adopted Budget - All Funds**

		Governmental Funds								
Total General Fund		Debt Service	Special Revenue	Capital Projects	Enterprise Fund	Internal Service	Expendable Trusts			
Unrestricted	Restricted	Bond Interest & Redemption	Child Development Food Service	Equipment & Construction	Campus Store School of Extended Learning	Self-Insurance Fleet Services	Associated Students & Financial Aid	Total District All Funds		
Revenue										
1	Federal Revenue	\$ -	\$ 27,414,462	\$ -	\$ 21,502	\$ -	\$ -	\$ -	\$ 15,170,000	\$ 42,605,964
2	State Revenue	47,073,545	57,300,590	14,000	121,000	5,600,000	-	-	2,875,000	112,984,135
3	Local Revenue	51,800,400	2,648,489	4,559,000	977,250	620,000	3,867,450	60,000	2,276,850	66,809,439
4	Total Revenue	\$ 98,873,945	\$ 87,363,541	\$ 4,573,000	\$ 1,119,752	\$ 6,220,000	\$ 3,867,450	\$ 60,000	\$ 20,321,850	\$ 222,399,538
Expenses										
5	Certificated Salaries	\$ 42,749,502	\$ 3,116,389	\$ -	\$ 156,848	\$ -	\$ 40,348	\$ -	\$ -	\$ 46,063,086
6	Classified Salaries	21,594,362	3,085,974	-	953,874	-	716,488	10,000	45,000	26,405,697
7	Employee Benefits	21,913,544	2,686,936	-	509,700	-	360,188	942	1,000	25,472,309
8	Materials & Supplies	1,640,600	1,788,236	-	420,228	5,000	2,654,330	500	411,500	6,920,394
9	Operating Expenses	10,212,338	45,565,155	-	90,370	61,000	325,500	625,000	285,100	57,164,463
10	Capital Outlay	424,500	4,796,811	-	5,000	8,238,349	-	23,000	5,000	13,492,660
11	Total Expenses	\$ 98,534,845	\$ 61,039,502	\$ -	\$ 2,136,020	\$ 8,304,349	\$ 4,096,853	\$ 659,442	\$ 747,600	\$ 175,518,610
Transfers & Other										
12	Transfers In	\$ 6,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 6,380,000
13	Other Sources	550,000	1,450,000	-	1,065,000	1,480,000	515,000	700,000	-	5,760,000
14	Transfers out	(2,380,000)	(10,279,053)	-	-	-	-	-	(10,000)	(12,669,053)
15	Contingency	(4,100,000)	(1,920,556)	-	-	-	-	-	-	(6,020,556)
16	Other Out Go	(10,000)	(15,581,075)	(4,775,050)	-	-	-	-	(19,536,250)	(39,902,375)
17	Total Transfers/Other	\$ 430,000	\$ (26,330,684)	\$ (4,775,050)	\$ 1,065,000	\$ 1,480,000	\$ 515,000	\$ 700,000	\$ (19,536,250)	\$ (46,451,984)
Fund Balance										
18	Net Change in Fund Balance	\$ 769,100	\$ (6,644)	\$ (202,050)	\$ 48,732	\$ (604,349)	\$ 285,597	\$ 100,558	\$ 38,000	\$ 428,945
19	Beginning Balance, July 1	25,511,772	1,353,496	3,240,217	(9,740)	12,265,664	7,157,498	16,988	140,073	49,675,968
20	Adjustments to Beginning Balance	-	-	-	-	-	-	-	-	-
21	Net Fund Balance, June 30	\$ 26,280,872	\$ 1,346,852	\$ 3,038,167	\$ 38,992	\$ 11,661,315	\$ 7,443,096	\$ 117,546	\$ 178,073	\$ 50,104,913



Santa Barbara City College
2021-22
Unrestricted General Fund - Fund 11

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		42,849,000		42,849,000		47,073,545
3 Local Revenue		49,068,800		50,189,333		51,800,400
4 Total Revenue	\$	91,917,800	\$	93,038,333	\$	98,873,945
Expenses						
5 Certificated Salaries	\$	41,206,303	\$	41,185,260		42,749,502
6 Classified Salaries		21,121,993		20,897,123		21,594,362
7 Employee Benefits		22,960,129		22,984,170		21,913,544
8 Materials & Supplies		1,621,255		1,208,686		1,640,600
9 Operating Expenses		8,980,042		8,575,341		10,212,338
10 Capital Outlay		423,100		421,133		424,500
11 Total Expenses	\$	96,312,822	\$	95,271,713	\$	98,534,845
Transfers & Other						
12 Transfers In HEERF Lost Revenues	\$	-	\$	6,370,000	\$	6,370,000
13 Other Sources		1,975,000		1,975,000		550,000
14 Transfers out		(2,505,000)		(1,155,000)		(2,380,000)
UGF COVID Mitigation Fund		-		(4,713,647)		
15 Contingency		-		-		(4,100,000)
16 Other Out Go		(10,000)		(160,000)		(10,000)
17 Total Transfers/Other	\$	(540,000)	\$	2,316,353	\$	430,000
Fund Balance						
18 Net Change in Fund Balance	\$	(4,935,022)	\$	82,973	\$	769,100
19 Beginning Balance, July 1		25,428,798		25,428,798		25,511,772
20 Adjustments to Beginning Balance		0		0		0
21 Net Fund Balance, June 30	\$	20,493,776	\$	25,511,772	\$	26,280,872



Santa Barbara City College
2021-22
Restricted General Fund - Fund 12

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$ 8,188,768	\$	14,072,385	\$	27,414,462	1
2 State Revenue	49,350,695		62,628,653		57,300,590	2
3 Local Revenue	2,457,363		2,607,489		2,648,489	3
4 Total Revenue	\$ 59,996,826	\$	79,308,528	\$	87,363,541	4
Expenses						
5 Certificated Salaries	\$ 4,730,270	\$	7,022,883	\$	3,116,389	5
6 Classified Salaries	5,128,580		5,607,724		3,085,974	6
7 Employee Benefits	3,171,704		3,622,318		2,686,936	7
8 Materials & Supplies	1,575,173		2,192,655		1,788,236	8
9 Operating Expenses	34,534,491		44,756,537		45,565,155	9
10 Capital Outlay	3,449,517		5,649,846		4,796,811	10
11 Total Expenses	\$ 52,589,736	\$	68,851,963	\$	61,039,502	11
Transfers & Other						
12 Transfers In	\$ -	\$	-	\$	-	12
13 Other Sources	450,000		450,000		1,450,000	13
14 Transfers out	(1,276,207)		(1,839,659)		(10,279,053)	14
15 Contingency	(5,798,870)		(1,986,436)		(1,920,556)	15
16 Other Out Go	(1,258,874)		(7,617,991)		(15,581,075)	16
17 Total Transfers/Other	\$ (7,883,951)	\$	(10,994,085)	\$	(26,330,684)	17
Fund Balance						
18 Net Change in Fund Balance	\$ (476,861)	\$	(537,521)	\$	(6,644)	18
19 Beginning Balance, July 1	1,891,017		1,891,017		1,353,496	19
Adjustments to Beginning						
20 Balance	0		0		0	20
21 Net Fund Balance, June 30	\$ 1,414,156	\$	1,353,496	\$	1,346,852	21



Santa Barbara City College
2021-22
Bond Interest and Redemption Fund - Fund 21

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	14,000	14,000	14,000	2
3 Local Revenue	4,559,000	4,559,000	4,559,000	3
4 Total Revenue	\$ 4,573,000	\$ 4,573,000	\$ 4,573,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	-	-	-	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ -	\$ -	\$ -	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	(4,775,050)	(4,775,050)	(4,775,050)	16
17 Total Transfers/Other	\$ (4,775,050)	\$ (4,775,050)	\$ (4,775,050)	17
Fund Balance				
18 Net Change in Fund Balance	\$ (202,050)	\$ (202,050)	\$ (202,050)	18
19 Beginning Balance, July 1	3,442,267	3,442,267	3,240,217	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 3,240,217	\$ 3,240,217	\$ 3,038,167	21



Santa Barbara City College
2021-22
Food Services - Fund 32

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	81,468	81,468	731,750	3
4 Total Revenue	\$ 81,468	\$ 81,468	\$ 731,750	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	595,620	595,620	681,889	6
7 Employee Benefits	338,410	338,410	298,654	7
8 Materials & Supplies	61,000	61,000	404,570	8
9 Operating Expenses	31,220	31,683	89,470	9
10 Capital Outlay	-	91,980	5,000	10
11 Total Expenses	\$ 1,026,250	\$ 1,118,694	\$ 1,479,583	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	900,000	913,683	900,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 900,000	\$ 913,683	\$ 900,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (44,782)	\$ (123,542)	\$ 152,167	18
19 Beginning Balance, July 1	102,090	102,090	(21,453)	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 57,307	\$ (21,453)	\$ 130,714	21



Santa Barbara City College
2021-22
Children's Center Fund - Fund 33

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ 21,502	\$ 21,502	\$ 21,502	1
2 State Revenue	121,054	127,118	121,000	2
3 Local Revenue	256,500	256,500	245,500	3
4 Total Revenue	\$ 399,056	\$ 405,120	\$ 388,002	4
Expenses				
5 Certificated Salaries	\$ 144,848.00	\$ 150,911.75	\$ 156,848.03	5
6 Classified Salaries	265,107	260,787	271,985	6
7 Employee Benefits	201,236	200,521	211,046	7
8 Materials & Supplies	15,658	15,658	15,658	8
9 Operating Expenses	900	900	900	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 627,749	\$ 628,777	\$ 656,437	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	230,000	230,000	165,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 230,000	\$ 230,000	\$ 165,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ 1,307	\$ 6,342	\$ (103,435)	18
19 Beginning Balance, July 1	5,370	5,370	11,713	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 6,678	\$ 11,713	\$ (91,722)	21



Santa Barbara City College
2021-22
Equipment Replacement Fund - Fund 41

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	80,000	80,000	70,000	3
4 Total Revenue	\$ 80,000	\$ 80,000	\$ 70,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	6,000	6,000	6,000	9
10 Capital Outlay	657,350	736,650	1,149,000	10
11 Total Expenses	\$ 663,350	\$ 742,650	\$ 1,155,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	400,000	400,000	980,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 400,000	\$ 400,000	\$ 980,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (183,350)	\$ (262,650)	\$ (105,000)	18
19 Beginning Balance, July 1	2,200,916	2,200,916	1,938,266	19
20 Adjustments to Beginning Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ 2,017,566	\$ 1,938,266	\$ 1,833,266	21



Santa Barbara City College
2021-22
Construction/District Projects Fund - Fund 43

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	2,200,000	2,350,000	5,600,000	2
3 Local Revenue	200,000	545,000	550,000	3
4 Total Revenue	\$ 2,400,000	\$ 2,895,000	\$ 6,150,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	5,000	5,000	5,000	8
9 Operating Expenses	55,000	55,000	55,000	9
10 Capital Outlay	4,930,685	5,112,701	7,089,349	10
11 Total Expenses	\$ 4,990,685	\$ 5,172,701	\$ 7,149,349	11
Transfers & Other				
12 Transfers In	\$ 8,054,778	\$ 7,768,918	\$ -	12
13 Other Sources			500,000	13
14 Transfers out	(9,554,668)	(7,768,918)	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	(1,500,000)	-	16
17 Total Transfers/Other	\$ (1,499,890)	\$ (1,500,000)	\$ 500,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (4,090,575)	\$ (3,777,701)	\$ (499,349)	18
19 Beginning Balance, July 1	14,105,099	14,105,099	10,327,398	19
Adjustments to Beginning				
20 Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ 10,014,524	\$ 10,327,398	\$ 9,828,049	21



Santa Barbara City College
2021-22
Campus Store - Fund 51

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	3,480,000	3,480,000	3,750,000	3
4 Total Revenue	\$ 3,480,000	\$ 3,480,000	\$ 3,750,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	595,476	599,395	664,019	6
7 Employee Benefits	319,327	320,228	333,759	7
8 Materials & Supplies	2,549,000	2,549,000	2,650,000	8
9 Operating Expenses	192,000	192,000	250,000	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 3,655,803	\$ 3,660,623	\$ 3,897,778	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	480,000	480,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ 480,000	\$ 480,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (175,803)	\$ 299,377	\$ 332,222	18
19 Beginning Balance, July 1	6,816,688	6,816,688	7,116,065	19
20 Adjustments to Beginning Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ 6,640,885	\$ 7,116,065	\$ 7,448,287	21



Santa Barbara City College
2021-22
School of Extended Learning - Fund 59
Fee Based Courses

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		543,549		117,450		117,450
4 Total Revenue	\$	543,549	\$	117,450	\$	117,450
Expenses						
5 Certificated Salaries	\$	40,750.00	\$	40,750.00	\$	40,347.60
6 Classified Salaries		51,492		51,492		52,468
7 Employee Benefits		25,379		25,379		26,429
8 Materials & Supplies		11,330		4,330		4,330
9 Operating Expenses		95,000		75,500		75,500
10 Capital Outlay		3,000		-		-
11 Total Expenses	\$	226,952	\$	197,452	\$	199,075
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		10,000		10,000		35,000
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	10,000	\$	10,000	\$	35,000
Fund Balance						
18 Net Change in Fund Balance	\$	326,597	\$	(70,002)	\$	(46,625)
19 Beginning Balance, July 1		111,435		111,435		41,433
20 Adjustments to Beginning Balance		-		-		-
21 Net Fund Balance, June 30	\$	438,032	\$	41,433	\$	(5,192)



Santa Barbara City College
2021-22
Internal Service - Self-Insurance Fund - Fund 61

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	5,000	5,000	5,000	3
4 Total Revenue	\$ 5,000	\$ 5,000	\$ 5,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	530,000	530,000	600,000	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 530,000	\$ 530,000	\$ 600,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	525,000	525,000	700,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 525,000	\$ 525,000	\$ 700,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ -	\$ -	\$ 105,000	18
19 Beginning Balance, July 1	19,896	19,896	19,896	19
20 Adjustments to Beginning Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ 19,896	\$ 19,896	\$ 124,896	21



Santa Barbara City College
2021-22
Internal Service - Fleet Service Fund - Fund 69

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		55,000		55,000		55,000
4 Total Revenue	\$	55,000	\$	55,000	\$	55,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		10,000		10,000		10,000
7 Employee Benefits		942		942		942
8 Materials & Supplies		500		500		500
9 Operating Expenses		25,000		25,000		25,000
10 Capital Outlay		23,000		23,000		23,000
11 Total Expenses	\$	59,442	\$	59,442	\$	59,442
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance						
18 Net Change in Fund Balance	\$	(4,442)	\$	(4,442)	\$	(4,442)
19 Beginning Balance, July 1		1,534		1,534		(2,908)
20 Adjustments to Beginning Balance		-		-		-
21 Net Fund Balance, June 30	\$	(2,908)	\$	(2,908)	\$	(7,350)



Santa Barbara City College
2021-22
Associated Students - Fund 71

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		25,000		25,000		7,350
4 Total Revenue	\$	25,000	\$	25,000	\$	7,350
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		5,000		5,000		4,000
9 Operating Expenses		5,000		5,000		3,100
10 Capital Outlay		-		-		-
11 Total Expenses	\$	10,000	\$	10,000	\$	7,100
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(10,000)		(10,000)		(10,250)
17 Total Transfers/Other	\$	(10,000)	\$	(10,000)	\$	(10,250)
Fund Balance						
18 Net Change in Fund Balance	\$	5,000	\$	5,000	\$	(10,000)
19 Beginning Balance, July 1		9,715		9,715		14,715
20 Adjustments to Beginning Balance		-		-		-
21 Net Fund Balance, June 30	\$	14,715	\$	14,715	\$	4,715



Santa Barbara City College
2021-22
Student Representation Fees - Fund 72

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		12,000		12,000		9,500
4 Total Revenue	\$	12,000	\$	12,000	\$	9,500
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		5,000		5,000		4,500
9 Operating Expenses		7,000		7,000		5,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	12,000	\$	12,000	\$	9,500
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	\$	-
19 Beginning Balance, July 1		125,358		125,358		125,358
Adjustments to Beginning						
20 Balance		-		-		-
21 Net Fund Balance, June 30	\$	125,358	\$	125,358	\$	125,358



Santa Barbara City College
2021-22
Financial Aid - Fund 74

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$ 29,000,000	\$	29,000,000	\$	15,170,000	1
2 State Revenue	3,000,000		3,000,000		2,875,000	2
3 Local Revenue	-		-		-	3
4 Total Revenue	\$ 32,000,000	\$	32,000,000	\$	18,045,000	4
Expenses						
5 Certificated Salaries	\$ -	\$	-	\$	-	5
6 Classified Salaries	-		-		-	6
7 Employee Benefits	-		-		-	7
8 Materials & Supplies	-		-		-	8
9 Operating Expenses	1,000		1,000		1,000	9
10 Capital Outlay	-		-		-	10
11 Total Expenses	\$ 1,000	\$	1,000	\$	1,000	11
Transfers & Other						
12 Transfers In	\$ -	\$	-	\$	-	12
13 Other Sources	-		-		-	13
14 Transfers out	-		-		-	14
15 Contingency	-		-		-	15
16 Other Out Go	(31,999,000)		(31,999,000)		(18,025,000)	16
17 Total Transfers/Other	\$ (31,999,000)	\$	(31,999,000)	\$	(18,025,000)	17
Fund Balance						
18 Net Change in Fund Balance	\$ -	\$	-	\$	19,000	18
19 Beginning Balance, July 1	333,296		333,296		333,296	19
Adjustments to Beginning						
20 Balance	-		-		-	20
21 Net Fund Balance, June 30	\$ 333,296	\$	333,296	\$	352,296	21



Santa Barbara City College
2021-22
Scholarships - Fund 75

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		1,500,000		1,500,000		1,500,000
4 Total Revenue	\$	1,500,000	\$	1,500,000	\$	1,500,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		78,000		78,000		78,000
9 Operating Expenses		1,000		1,000		1,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	79,000	\$	79,000	\$	79,000
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(1,500,000)		(1,500,000)		(1,500,000)
17 Total Transfers/Other	\$	(1,500,000)	\$	(1,500,000)	\$	(1,500,000)
Fund Balance						
18 Net Change in Fund Balance	\$	(79,000)	\$	(79,000)	\$	(79,000)
19 Beginning Balance, July 1		94,018		94,018		94,018
Adjustments to Beginning						
20 Balance		-		-		-
21 Net Fund Balance, June 30	\$	15,018	\$	15,018	\$	15,018



Santa Barbara City College
2021-22
School of Extended Learning Trusts - Fund 77

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		10,000		10,000		10,000
4 Total Revenue	\$	10,000	\$	10,000	\$	10,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		-		-		-
9 Operating Expenses		-		-		-
10 Capital Outlay		-		-		-
11 Total Expenses	\$	-	\$	-	\$	-
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		(10,000)		(10,000)		(10,000)
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	(10,000)	\$	(10,000)	\$	(10,000)
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	\$	-
19 Beginning Balance, July 1		208,276		208,276		208,276
Adjustments to Beginning						
20 Balance		-		-		-
21 Net Fund Balance, June 30	\$	208,276	\$	208,276	\$	208,276



Santa Barbara City College
2021-22
Special Trust & Co-curricular - Fund 79

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$ -		\$ -		\$ -	1
2 State Revenue						2
3 Local Revenue	700,000		700,000		700,000	3
4 Total Revenue	\$ 700,000		\$ 700,000		\$ 700,000	4
Expenses						
5 Certificated Salaries	\$ -		\$ -		\$ -	5
6 Classified Salaries	45,000		45,000		45,000	6
7 Employee Benefits	1,000		1,000		1,000	7
8 Materials & Supplies	300,000		300,000		300,000	8
9 Operating Expenses	250,000		250,000		250,000	9
10 Capital Outlay	5,000		5,000		5,000	10
11 Total Expenses	\$ 601,000		\$ 601,000		\$ 601,000	11
Transfers & Other						
12 Transfers In	\$ -		\$ -		\$ -	12
13 Other Sources						13
14 Transfers out						14
15 Contingency						15
16 Other Out Go						16
17 Total Transfers/Other	\$ -		\$ -		\$ -	17
Fund Balance						
18 Net Change in Fund Balance	\$ 99,000		\$ 99,000		\$ 99,000	18
19 Beginning Balance, July 1	1,048,906		1,048,906		1,147,906	19
Adjustments to Beginning						
20 Balance	-		-		-	20
21 Net Fund Balance, June 30	\$ 1,147,906		\$ 1,147,906		\$ 1,246,906	21



Santa Barbara City College
2021-22
Student Clubs - Fund 81

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		50,000		50,000		50,000
4 Total Revenue	\$	50,000	\$	50,000	\$	50,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		25,000		25,000		25,000
9 Operating Expenses		25,000		25,000		25,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	50,000	\$	50,000	\$	50,000
Transfers & Other						
12 Transfers In	\$	10,000	\$	10,000	\$	10,000
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(1,000)		(1,000)		(1,000)
17 Total Transfers/Other	\$	9,000	\$	9,000	\$	9,000
Fund Balance						
18 Net Change in Fund Balance	\$	9,000	\$	9,000	\$	9,000
19 Beginning Balance, July 1		64,888		64,888		73,888
Adjustments to Beginning						
20 Balance		-		-		-
21 Net Fund Balance, June 30	\$	73,888	\$	73,888	\$	82,888



Santa Barbara City College
2021-22
HEERF III, Institutional - Fund 12279

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$ 10,383,000	1
2 State Revenue		-		-	-	2
3 Local Revenue		-		-	-	3
4 Total Revenue	\$	-	\$	-	\$ 10,383,000	4
Expenses						
5 Certificated Salaries	\$	-	\$	-	-	5
6 Classified Salaries		-		-	-	6
7 Employee Benefits		-		-	-	7
8 Materials & Supplies		-		-	-	8
9 Operating Expenses		-		-	1,963,000	9
10 Capital Outlay		-		-	-	10
11 Total Expenses	\$	-	\$	-	\$ 1,963,000	11
Transfers & Other						
12 Transfers In	\$	-	\$	-	-	12
13 Other Sources		-		-	-	13
14 Transfers out		-		-	(8,420,000)	14
15 Contingency		-		-	-	15
16 Other Out Go		-		-	-	16
17 Total Transfers/Other	\$	-	\$	-	\$ (8,420,000)	17
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	-	18
19 Beginning Balance, July 1		-		-	-	19
Adjustments to Beginning		-		-	-	
20 Balance		-		-	-	20
21 Net Fund Balance, June 30	\$	-	\$	-	\$	21

HEERF III funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College
2021-22
HEERF III, Student - Fund 12280

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$ 10,736,000	1
2 State Revenue		-		-	-	2
3 Local Revenue		-		-	-	3
4 Total Revenue	\$	-	\$	-	\$ 10,736,000	4
Expenses						
5 Certificated Salaries	\$	-	\$	-	-	5
6 Classified Salaries		-		-	-	6
7 Employee Benefits		-		-	-	7
8 Materials & Supplies		-		-	-	8
9 Operating Expenses		-		-	-	9
10 Capital Outlay		-		-	-	10
11 Total Expenses	\$	-	\$	-	-	11
Transfers & Other						
12 Transfers In	\$	-	\$	-	-	12
13 Other Sources		-		-	-	13
14 Transfers out		-		-	-	14
15 Contingency		-		-	-	15
16 Other Out Go		-		-	(10,736,000)	16
17 Total Transfers/Other	\$	-	\$	-	\$ (10,736,000)	17
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	-	18
19 Beginning Balance, July 1		-		-	-	19
Adjustments to Beginning		-		-	-	
20 Balance		-		-	-	20
21 Net Fund Balance, June 30	\$	-	\$	-	-	21



Santa Barbara City College

Unrestricted General Fund - Fund 11

	June 30, 2020 Actual Ending Balance	June 30, 2021 Adjusted Budget Ending Balance	June 30, 2022 Adopted Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 5,268,464	\$ 4,771,586	\$ 5,132,242
General Apportionment Deferral			
Additional Reserve required to meet 15% Principle	\$ 15,805,393	14,314,757	15,396,727
Total Designated	<u>\$ 21,073,857</u>	<u>\$ 19,086,343</u>	<u>\$ 20,528,969</u>
Undesignated:	\$ 4,354,941	\$ 6,425,429	\$ 5,751,903
Total Fund Balance	<u><u>\$ 25,428,798</u></u>	<u><u>\$ 25,511,772</u></u>	<u><u>\$ 26,280,872</u></u>
<i>% Designated Ending Balance/Expenditures</i>	21.60%	18.19%	20.87%
<i>% Total Ending Balance/Expenditures</i>	24.63%	24.31%	26.71%



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2020-21

	June 30, 2020 Actual Ending Balance	2020-21 Revenues	2020-21 Expenses	2020-21 Intrafund Transfers	2020-21 Transfers From UGF	June 30, 2021 Estimated Ending Fund Balance
Fund Balance						
Equipment Fund						
Equipment Replacement	\$ 1,975,336	\$ 30,000	\$ (576,000)	\$ -	\$ 400,000	\$ 1,829,336
Ergonomic Furniture & Equipment	32,625	50,000	(50,000)	-	-	32,625
Instructional Equipment Block Grant	192,955	-	(116,650)	-	-	76,305
Total Equipment Fund Balances	2,200,916	80,000	(742,650)	-	400,000	1,938,266
Construction Fund						
Construction	\$ 2,978,069	\$ 545,000	\$ (600,000)	\$ -	\$ -	\$ 2,923,069
Campus Center	7,446,774	-	(15,000)	(7,431,774)	-	-
PE Building	936,063	2,350,000	(2,700,000)	7,768,918	(1,500,000)	6,854,981
State Maintenance	564,349	-	(15,000)	-	-	549,349
Energy Efficiency	-	-	0	-	-	-
La Playa Turf Replacement	1,842,701	-	(1,842,701)	-	-	-
Classroom Improvement	337,144	-	0	(337,144)	-	-
Total Construction Fund Balances	14,105,099	2,895,000	(5,172,701)	0.09	(1,500,000)	10,327,398
Total Fund Balance	\$ 16,306,015	\$ 2,975,000	\$ (5,915,351)	\$ -	\$ (1,100,000)	\$ 12,265,664



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2021-22 Adopted Budget

	June 30, 2021 Estimated Ending Balance	2021-22 Revenues	2021-22 Expenses	2021-22 Intrafund Transfers	2021-22 Transfers From UGF	June 30, 2022 Adopted Budget Ending Fund Balance
Fund Balance						
Equipment Fund						
Equipment Replacement	\$ 1,829,336	\$ 20,000	\$ (980,000)		\$ 980,000	\$ 1,849,336
Ergonomic Furniture & Equipment	32,625	50,000	(50,000)			32,625
Instructional Equipment Block Grant	76,305		(125,000)			(48,695)
Total Equipment Fund Balances	1,938,266	70,000	(1,155,000)	-	980,000	1,833,266
Construction Fund						
Construction	\$ 2,923,069	\$ 550,000	\$ (1,000,000)	\$ -	\$ 500,000	\$ 2,973,069
Campus Center	-	-	-	-	-	-
PE Building	6,854,981	-	-	-	-	6,854,981
State Maintenance	549,349	5,600,000	(6,149,349)	-	-	-
Energy Efficiency	-	-	-	-	-	-
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	-	-	-	-	-	-
Total Construction Fund Balances	10,327,398	6,150,000	(7,149,349)	-	500,000	9,828,050
Total Fund Balance	\$ 12,265,664	\$ 6,220,000	\$ (8,304,349)	\$ -	\$ 1,480,000	\$ 11,661,316



Santa Barbara City College

Education Protection Account (EPA) - Fund 11020

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	14,087,000	14,087,000	14,087,000	2
3 Local Revenue	-	-	-	3
4 Total Revenue	\$ 14,087,000	\$ 14,087,000	\$ 14,087,000	4
Expenses				
5 Certificated Salaries	\$ 11,340,035	\$ 11,340,035	11,340,035	5
6 Classified Salaries	2,746,965	2,746,965	2,746,965	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	-	-	-	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 14,087,000	\$ 14,087,000	\$ 14,087,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ -	\$ -	17
Fund Balance				
18 Net Change in Fund Balance	\$ -	\$ -	\$ -	18
19 Beginning Balance, July 1	-	-	-	19
Adjustments to Beginning				
20 Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ -	\$ -	\$ -	21

Health fees funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Restricted Health Fees - Fund 12124

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		-		-		-
3	Local Revenue		728,032		730,032		730,032
4	Total Revenue	\$	728,032	\$	730,032	\$	730,032
Expenses							
5	Certificated Salaries	\$	120,625	\$	120,625	\$	120,625
6	Classified Salaries		282,685		282,685		286,339
7	Employee Benefits		173,865		173,865		167,960
8	Materials & Supplies		30,000		44,657		44,657
9	Operating Expenses		107,200		107,200		107,200
10	Capital Outlay		1,000		1,000		1,000
11	Total Expenses	\$	715,375	\$	730,032	\$	727,781
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		-		-		-
14	Transfers out		-		-		-
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance							
18	Net Change in Fund Balance	\$	12,657	\$	-	\$	2,251
19	Beginning Balance, July 1		453,346		453,346		453,346
20	Adjustments to Beginning Balance		-		-		-
21	Net Fund Balance, June 30	\$	466,003	\$	453,346	\$	455,597

Health fees funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Restricted Lottery - Fund 12165

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Adopted Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	636,000	636,000	636,000	2
3 Local Revenue	-	-	-	3
4 Total Revenue	\$ 636,000	\$ 636,000	\$ 636,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	918,231	936,981	965,837	8
9 Operating Expenses	60,600	63,500	54,300	9
10 Capital Outlay	228,320	228,320	238,500	10
11 Total Expenses	\$ 1,207,151	\$ 1,228,801	\$ 1,258,637	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ -	\$ -	17
Fund Balance				
18 Net Change in Fund Balance	\$ (571,151)	\$ (592,801)	\$ (622,637)	18
19 Beginning Balance, July 1	1,270,334	1,270,334	677,533	19
20 Adjustments to Beginning Balance	-	-	-	20
21 Net Fund Balance, June 30	\$ 699,183	\$ 677,533	\$ 54,896	21

Lottery funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Parking & Transportation Program - Fund 12200

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		-		-		-
3	Local Revenue		60,000		60,000		60,000
4	Total Revenue	\$	60,000	\$	60,000	\$	60,000
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	-
6	Classified Salaries		284,959		284,959		170,837
7	Employee Benefits		94,121		94,121		95,492
8	Materials & Supplies		10,500		10,500		10,500
9	Operating Expenses		112,550		112,550		112,550
10	Capital Outlay		5,000		5,000		5,000
11	Total Expenses	\$	507,130	\$	507,130	\$	394,379
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		450,000		450,000		450,000
14	Transfers out		-		-		-
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	450,000	\$	450,000	\$	450,000
Fund Balance							
18	Net Change in Fund Balance	\$	2,870	\$	2,870	\$	115,621
19	Beginning Balance, July 1		-		-		2,870
20	Adjustments to Beginning Balance		-		-		-
21	Net Fund Balance, June 30	\$	2,870	\$	2,870	\$	118,491

Lottery funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Rental of Facilities - Fund 12331

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		-		-		-
3	Local Revenue		133,000		133,000		225,000
4	Total Revenue	\$	133,000	\$	133,000	\$	225,000
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	-
6	Classified Salaries		27,244		27,244		94,948
7	Employee Benefits		7,580		7,580		54,952
8	Materials & Supplies		-		-		-
9	Operating Expenses		10,000		10,000		10,000
10	Capital Outlay		1,000		1,000		1,000
11	Total Expenses	\$	45,824	\$	45,824	\$	160,900
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		-		-		-
14	Transfers out		(75,000)		(75,000)		(75,000)
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	(75,000)	\$	(75,000)	\$	(75,000)
Fund Balance							
18	Net Change in Fund Balance	\$	12,176	\$	12,176	\$	(10,900)
19	Beginning Balance, July 1		13,072		13,072		25,248
20	Adjustments to Beginning Balance		-		-		-
21	Net Fund Balance, June 30	\$	25,248	\$	25,248	\$	14,348

Rental of Facility funds are listed for information only and are included in the Restricted General Fund



Santa Barbara City College

School of Culinary Arts Venues - Fund 32100

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Adopted Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		-		-		-
3	Local Revenue		81,380		81,380		100,000
4	Total Revenue	\$	81,380	\$	81,380	\$	100,000
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	-
6	Classified Salaries		55,000		55,000		51,000
7	Employee Benefits		3,011		3,011		2,821
8	Materials & Supplies		61,000		61,000		52,070
9	Operating Expenses		8,000		8,000		3,620
10	Capital Outlay		-		-		-
11	Total Expenses	\$	127,011	\$	127,011	\$	109,511
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		-		-		-
14	Transfers out		-		-		-
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance							
18	Net Change in Fund Balance	\$	(45,631)	\$	(45,631)	\$	(9,511)
19	Beginning Balance, July 1		67,655		67,655		22,024
20	Adjustments to Beginning Balance		-		-		-
21	Net Fund Balance, June 30	\$	22,024	\$	22,024	\$	12,513

Rental of Facility funds are listed for information only and are included in the Restricted General Fund