

# **SANTA BARBARA COMMUNITY COLLEGE DISTRICT**

## **ADOPTED BUDGET**

*for the Fiscal Year*

**JULY 1, 2011 - JUNE 30, 2012**

**Dr. Jack Friedlander**  
**Acting Superintendent/President**

### **BOARD OF TRUSTEES**

SCOTT AMMON  
MARTY BLUM  
MARSHA CRONINGER  
DR. PETER HASLUND

MORRIS M. JURKOWITZ  
JOAN M. LIVINGSTON  
LISA MACKER  
LUIS A. VILLEGAS

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
***2011-12 ADOPTED BUDGET***

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**General Fund**  
**(Includes Unrestricted & Restricted Funds)**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%
<b>REVENUES</b>				
Federal	\$ 2,936,408	\$ 2,937,847	\$ 1,439	0%
State	58,426,447	52,088,942	(6,337,505)	(11%)
Local	42,671,222	43,710,600	1,039,378	2%
Total Revenues	<u>104,034,077</u>	<u>98,737,389</u>	<u>(5,296,688)</u>	<u>(5%)</u>
<b>EXPENDITURES</b>				
Academic Salaries	42,358,871	42,654,995	296,124	1%
Classified and Other Nonacademic Salaries	23,082,449	23,680,224	597,775	3%
Employee Benefits	15,130,278	16,406,238	1,275,960	8%
Supplies & Materials	2,982,583	3,535,606	553,023	19%
Other Operating Expenses and Services	11,395,286	12,658,768	1,263,482	11%
Capital Outlay	483,719	459,723	(23,996)	(5%)
Other Outgo	891,295	660,964	(230,331)	(26%)
Total Expenditures	<u>96,324,481</u>	<u>100,056,518</u>	<u>3,732,037</u>	<u>4%</u>
Excess of Revenues over (under) Expenditures	<u>7,709,596</u>	<u>(1,319,129)</u>	<u>(9,028,725)</u>	<u>(117%)</u>
<b>Other Financing Sources (Uses)</b>				
Intrafund Transfers - In	823,100	909,173	86,073	10%
Intrafund Transfers - Out	823,100	909,173	86,073	10%
Interfund Transfers - In	244,850	41,000	(203,850)	(83%)
Interfund Transfers - Out	8,376,006	4,147,366	(4,228,640)	(50%)
Total Other Financing Sources (Uses)	<u>(8,131,156)</u>	<u>(4,106,366)</u>	<u>4,024,790</u>	<u>(49%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(421,560)</u>	<u>(5,425,495)</u>	<u>\$ (5,003,935)</u>	<u>1,187%</u>
Beginning Fund Balance	<u>22,885,827</u>	<u>22,464,267</u>		
Ending Fund Balance	<u>\$ 22,464,267</u>	<u>\$ 17,038,772</u>		

See comments on following pages.

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
General Fund - Unrestricted**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%	
<b>REVENUES</b>					<div style="border: 1px solid black; padding: 5px;">                     State General Apportionment:                      (\$5,185,000) Workload reduction an cuts                      (\$194,000) base revenue adjustmer                      (\$1,000,000) Deficit factor-enrollmer                 </div>
Federal	\$ 2,261	\$ 2,250	\$ (11)	(0%)	
State	50,802,412	44,484,995	(6,317,417)	(12%)	
Local	39,119,748	39,751,767	632,019	2%	
<b>Total Revenues</b>	<u>89,924,421</u>	<u>84,239,012</u>	<u>(5,685,409)</u>	<u>(6%)</u>	
<b>EXPENDITURES</b>					
Academic Salaries	39,896,279	40,265,363	369,084	1%	
Classified and Other Nonacademic Salaries	19,062,827	19,276,439	213,612	1%	
Employee Benefits	13,787,951	14,953,361	1,165,410	8%	
Supplies & Materials	2,280,602	2,489,718	209,116	9%	
Other Operating Expenses and Services	6,450,152	7,539,681	1,089,529	17%	
Capital Outlay	249,383	276,022	26,639	11%	
Other Outgo	86,518	16,384	(70,134)	(81%)	
<b>Total Expenditures</b>	<u>81,813,712</u>	<u>84,816,968</u>	<u>3,003,256</u>	<u>4%</u>	
<b>Excess of Revenues over (under) Expenditures</b>	<u>8,110,709</u>	<u>(577,956)</u>	<u>(8,688,665)</u>		
<b>Other Financing Sources (Uses)</b>					<div style="border: 1px solid black; padding: 5px;">                     Transfer to Children's Center                      \$ 295,301                      Transfer to Equipment Fund                      \$1,500,000 - general purpose                      \$ 155,000 - copiers                      Transfer to Construction Fund                      \$2,000,000 - general purpose                      \$ 197,065 - Energy loan pymt                 </div>
Intrafund Transfers - In	79,938	84,000	4,062	5%	
Intrafund Transfers - Out	743,162	825,173	82,011	11%	
Interfund Transfers - In	244,850	41,000	(203,850)	(83%)	
Interfund Transfers - Out	8,113,895	4,147,366	(3,966,529)	(49%)	
<b>Total Other Financing Sources (Uses)</b>	<u>(8,532,269)</u>	<u>(4,847,539)</u>	<u>(4,084,306)</u>	<u>48%</u>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<u>(421,560)</u>	<u>(5,425,495)</u>	<u>\$ (5,003,935)</u>	<u>1,187%</u>	
<b>Beginning Fund Balance</b>	<u>22,885,827</u>	<u>22,464,267</u>			
<b>Ending Fund Balance</b>	<u>\$ 22,464,267</u>	<u>\$ 17,038,772</u>			

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
General Fund - Restricted**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%
<b>REVENUES</b>				
Federal	\$ 2,934,147	\$ 2,935,597	\$ 1,450	0%
State	7,624,035	7,603,947	(20,088)	(0%)
Local	3,551,474	3,958,833	407,359	11%
Total Revenues	<u>14,109,656</u>	<u>14,498,377</u>	<u>388,721</u>	3%
<b>EXPENDITURES</b>				
Academic Salaries	2,462,592	2,389,632	(72,960)	(3%)
Classified and Other Nonacademic Salaries	4,019,622	4,403,785	384,163	10%
Employee Benefits	1,342,327	1,452,877	110,550	8%
Supplies & Materials	701,981	1,045,888	343,907	49%
Other Operating Expenses and Services	4,945,134	5,119,087	173,953	4%
Capital Outlay	234,336	183,701	(50,635)	(22%)
Other Outgo	804,777	644,580	(160,197)	(20%)
Total Expenditures	<u>14,510,769</u>	<u>15,239,550</u>	<u>728,781</u>	5%
Excess of Revenues over (under) Expenditures	<u>(401,113)</u>	<u>(741,173)</u>	<u>(340,060)</u>	85%
<b>Other Financing Sources (Uses)</b>				
Intrafund Transfers - In	743,162	825,173	82,011	11%
Intrafund Transfers - Out	79,938	84,000	4,062	5%
Interfund Transfers - In	0	0	0	0%
Interfund Transfers - Out	262,111	0	(262,111)	(100%)
Total Other Financing Sources (Uses)	<u>401,113</u>	<u>741,173</u>	<u>(176,038)</u>	(44%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	0	0	\$ <u>0</u>	0%
Beginning Fund Balance	<u>0</u>	<u>0</u>		
Ending Fund Balance	\$ <u>0</u>	\$ <u>0</u>		

Pending grants are not budgeted until awards are made.

Expenses are budgeted in relation to awarded grant revenue.

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
General Fund  
Fund Balance**

	June 30, 2010	2010-2011	June 30, 2011	2011-2012 Tentative Budgeted	June 30, 2012
	Audited Ending Balance	Unaudited Revenues, Expenses & Transfers *	Unaudited Ending Balance *	Revenues, Expenses & Transfers	Tentative Budget Ending Balance
Fund Balance					
Reserved for Restricted Purpose	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Designated:					
State Mandated Contingency (5%)	4,135,700	360,700	4,496,400	(48,200)	4,448,200
Designation-Banked TLUs	1,188,630	58,814	1,247,444	0	1,247,444
Total Designated	<u>5,324,330</u>	<u>419,514</u>	<u>5,743,844</u>	<u>(48,200)</u>	<u>5,695,644</u>
Undesignated	17,561,497	(841,074)	16,720,423	(5,377,295)	11,343,128
Total Fund Balance	<u>\$ 22,885,827</u>	<u>\$ (421,560)</u>	<u>\$ 22,464,267</u>	<u>\$ (5,425,495)</u>	<u>\$ 17,038,772</u>

\* As of 9-1-11

Fund Balance	22,885,827	22,464,267	17,038,772
State revenue deferral - need for cash reserves			
General Apportionment Deferral	<u>(9,702,391)</u>	<u>(11,436,457)</u>	<u>(12,843,814)</u>
Net Reserve	<u>13,183,436</u>	<u>11,027,810</u>	<u>4,194,958</u>

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**General Fund**  
**Interfund Transfers**

	2009-2010 Audited Actual	2010-2011 Unaudited Actual *	Increase (Decrease)	%	2011-2012 Adopted Budget	Increase (Decrease)	%
<b>INTERFUND TRANSFERS - IN</b>							
From Bookstore	274,000	0	(274,000)	(100%)	0	0	0%
From Construction	41,000	41,000			41,000	0	0%
From Equipment	0	203,850	203,850	100%	0	(203,850)	(100%)
Total	<u>\$ 315,000</u>	<u>\$ 244,850</u>	<u>\$ (70,150)</u>	<u>(22%)</u>	<u>\$ 41,000</u>	<u>\$ (203,850)</u>	<u>(83%)</u>
<b>INTERFUND TRANSFERS - OUT</b>							
To Rehab/Construction Fund-General Purpose	\$ 640,000	\$ 2,730,000	\$ 2,090,000	327%	\$ 2,000,000	\$ (730,000)	(27%)
To Rehab/Construction Fund-Specific Purpose	488,633	459,176	(29,457)	(6%)	197,065	(262,111)	(57%)
To Equipment Fund-General Purpose		4,900,000	4,900,000	100%	1,500,000	(3,400,000)	(69%)
To Equipment Fund-Specific Purpose		0	0	0%	155,000	155,000	100%
To Children's Center Fund	271,535	271,535	0	0%	295,301	23,766	9%
To Trust - Athletics	0	15,295	15,295	100%	0	(15,295)	(100%)
Total	<u>\$ 1,400,168</u>	<u>\$ 8,376,006</u>	<u>\$ 6,975,838</u>	<u>498%</u>	<u>\$ 4,147,366</u>	<u>\$ (4,228,640)</u>	<u>(50%)</u>

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Bond Interest & Redemption Fund**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget
<b>REVENUES</b>			
Property Taxes	\$ 3,435,457	\$ 2,462,000	(973,457)
Local	18,465	18,500	35
Total Revenues	<u>3,453,922</u>	<u>2,480,500</u>	<u>(973,422)</u>
<b>EXPENDITURES</b>			
Academic Salaries	0	0	0
Classified and Other Nonacademic Salaries	0	0	0
Employee Benefits	0	0	0
Supplies and Materials	0	0	0
Other Operating Expenses and Services	0	0	0
Capital Outlay	0	0	0
Other Outgo -Debt interest & principal	3,378,900	2,421,450	(957,450)
Total Expenditures	<u>3,378,900</u>	<u>2,421,450</u>	<u>(957,450)</u>
Excess of Revenues over (under) Expenditures	<u>75,022</u>	<u>59,050</u>	<u>(15,972)</u>
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers - In	0	0	0
Interfund Transfers - Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	75,022	59,050	<u>(15,972)</u>
Beginning Fund Balance	<u>3,185,470</u>	<u>3,260,492</u>	
Ending Fund Balance	<u>\$ 3,260,492</u>	<u>\$ 3,319,542</u>	

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Bookstore Fund**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%	
<b>REVENUES</b>					
Local	\$ 6,676,418	\$ 7,107,000	430,582	6%	
Total Revenues	<u>6,676,418</u>	<u>7,107,000</u>	<u>430,582</u>	6%	
<b>EXPENDITURES</b>					
Classified and Other Nonacademic Salaries	720,232	724,537	4,305	1%	
Employee Benefits	231,270	263,524	32,254	14%	
Supplies & Materials	4,798,078	5,000,000	201,922	4%	
Other Operating Expenses and Services	564,170	484,566	(79,604)	(14%)	Estimated cost to replace roof & air conditioning units
Capital Outlay	0	220,000	220,000	100%	
Other Outgo	Library reserve books → 14,973	15,000	27	0%	
Total Expenditures	<u>6,328,723</u>	<u>6,707,627</u>	<u>378,904</u>	6%	
Excess of Revenues over (under) Expenditures	<u>347,695</u>	<u>399,373</u>	<u>51,678</u>	15%	
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - Out - Student Life	16,000	18,000	2,000	(13%)	
Interfund Transfers - Out - Co-curricular Activities	49,000	55,500	6,500	(13%)	
Transfer to Foundation for SBCC-internships	50,000	50,000	0	0%	
Transfer to Foundation for SBCC-Centennial book	21,070		(21,070)	100%	
Transfer to Foundation for SBCC-Learning Community		20,000	20,000	100%	
Total Other Financing Sources (Uses)	<u>136,070</u>	<u>143,500</u>	<u>7,430</u>	(5%)	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	211,625	255,873	\$ <u>44,248</u>	21%	
Beginning Fund Balance	<u>5,530,269</u>	<u>5,741,894</u>			
Ending Fund Balance	\$ <u>5,741,894</u>	\$ <u>5,997,767</u>			Ending Balance is held in \$0.9M inventory, \$1.6M fixed assets, \$0.2M operating cash and \$3.4M reserves for building maintenance, book purchases for one semester and contingency.

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
Food Service Fund**

	<b>2010-2011 Unaudited Actual *</b>	<b>2011-2012 Adopted Budget</b>	<b>Increase (Decrease) in Budget</b>	<b>%</b>	
<b>REVENUES</b>					
Federal	\$ 3,993	\$ 8,000	\$ 4,007	100%	
Local	2,910,297	2,862,870	(47,427)	(2%)	
Total Revenues	<u>2,914,290</u>	<u>2,870,870</u>	<u>(43,420)</u>	<u>(1%)</u>	
<b>EXPENDITURES</b>					
Academic Salaries	0	0	0	0%	Higher prices for food, supplies & operating expense
Classified and Other Nonacademic Salaries	943,217	955,564	12,347	1%	
Employee Benefits	182,311	197,223	14,912	8%	
Supplies & Materials	1,451,312	1,462,383	11,071	1%	
Other Operating Expenses and Services	145,847	162,700	16,853	12%	
Capital Outlay	42,131	65,000	22,869	54%	Replace equipment, renovate snack shops
Other Outgo	0	0	0	0%	
Total Expenditures	<u>2,764,818</u>	<u>2,842,870</u>	<u>78,052</u>	<u>3%</u>	
Excess of Revenues over (under) Expenditures	<u>149,472</u>	<u>28,000</u>	<u>(121,472)</u>	<u>(81%)</u>	
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	0	0	0	0%	
Interfund Transfers - Out	24,435	28,000	3,565	15%	
Total Other Financing Sources (Uses)	<u>(24,435)</u>	<u>(28,000)</u>	<u>3,565</u>	<u>(15%)</u>	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	125,037	0	\$ <u>(125,037)</u>	<u>(100%)</u>	
Beginning Fund Balance	<u>479,852</u>	<u>604,889</u>			
Ending Fund Balance	\$ <u><u>604,889</u></u>	\$ <u><u>604,889</u></u>			

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
Children's Center Fund**

	<b>2010-2011 Unaudited Actual *</b>	<b>2011-2012 Adopted Budget</b>	<b>Increase (Decrease) in Budget</b>	<b>%</b>
<b>REVENUES</b>				
Federal	\$ 23,809	\$ 25,000	\$ 1,191	5%
State	163,165	150,420	(12,745)	(8%)
Local	271,182	249,108	(22,074)	(8%)
Total Revenues	<u>458,156</u>	<u>424,528</u>	<u>(33,628)</u>	(7%)
<b>EXPENDITURES</b>				
Academic Salaries	319,018	320,700	1,682	1%
Classified and Other Nonacademic Salaries	193,542	184,852	(8,690)	(4%)
Employee Benefits	163,931	172,611	8,680	5%
Supplies & Materials	32,235	31,090	(1,145)	(4%)
Other Operating Expenses and Services	15,787	688	(15,099)	(96%)
Capital Outlay	0	0	0	0%
Other Outgo	0	0	0	0%
Total Expenditures	<u>724,513</u>	<u>709,941</u>	<u>(14,572)</u>	(2%)
Excess of Revenues over (under) Expenditures	<u>(266,357)</u>	<u>(285,413)</u>	<u>(19,056)</u>	7%
Other Financing Sources (Uses)				
Interfund Transfers - In	271,535	295,301	23,766	9%
Interfund Transfers - Out	0	0	0	0%
Total Other Financing Sources (Uses)	<u>271,535</u>	<u>295,301</u>	<u>23,766</u>	9%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	5,178	9,888	\$ <u>4,710</u>	91%
Beginning Fund Balance	<u>170,790</u>	<u>175,968</u>		
Ending Fund Balance	\$ <u>175,968</u>	\$ <u>185,856</u>	\$	

Support from General Fund

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Equipment Replacement Fund**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%
<b>REVENUES</b>				
Federal	\$ 0	\$ 0	\$ 0	0%
State	0	0	0	0%
Local	101,182	44,900	(56,282)	(56%)
Total Revenues	<u>101,182</u>	<u>44,900</u>	<u>(56,282)</u>	<u>(56%)</u>
<b>EXPENDITURES</b>				
Academic Salaries	8,882	0	(8,882)	(100%)
Classified and Other Nonacademic Salaries	0	0	0	0%
Employee Benefits	1,034	0	(1,034)	(100%)
Supplies & Materials	0	0	0	0%
Other Operating Expenses and Services	157,557	204,914	47,357	30%
Capital Outlay	1,647,962	2,537,118	889,156	54%
Total Expenditures	<u>1,815,435</u>	<u>2,742,032</u>	<u>926,597</u>	<u>51%</u>
Excess of Revenues over (under) Expenditures	<u>(1,714,253)</u>	<u>(2,697,132)</u>	<u>(982,879)</u>	57%
<b>Other Financing Sources (Uses)</b>				
Sale of Equipment	200	0	(200)	(100%)
Interfund Transfers - In	4,942,000	1,655,000	(3,287,000)	(67%)
Interfund Transfers - Out	203,850	0	(203,850)	(100%)
Total Other Financing Sources (Uses)	<u>4,738,350</u>	<u>1,655,000</u>	<u>(3,083,350)</u>	<u>(65%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	3,024,097	(1,042,132)	<u>\$ (4,066,229)</u>	<u>(134%)</u>
Beginning Fund Balance	<u>2,674,661</u>	<u>5,698,758</u>		
Ending Fund Balance	<u>\$ 5,698,758</u>	<u>\$ 4,656,626</u>		

Banner project support

\$ 74K State funded instructional equip  
\$280K Copiers  
\$1.4M Computer & server replacement  
\$4.2M Program Review requests

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Bond Construction Fund**

	2008-2009 Audited Actual	2009-2010 Unaudited Actual	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Total
<b>REVENUES</b>					
Bond Proceeds	\$ 47,000,000	\$ 0	\$ 0	\$ 0	\$ 47,000,000
Local	<u>466,269</u>	<u>483,738</u>	<u>223,992</u>	<u>103,700</u>	<u>1,277,699</u>
Total Revenues	<u>47,466,269</u>	<u>483,738</u>	<u>223,992</u>	<u>103,700</u>	<u>48,277,699</u>
<b>EXPENDITURES</b>					
Academic Salaries	7,837	0	22,687	0	30,524
Classified and Other Nonacademic Salaries	18,238	0	0	0	18,238
Employee Benefits	402	0	2,765	0	3,167
Supplies and Materials	4,614	62	2,755	0	7,431
Other Operating Expenses and Services	101,523	41,846	144,056	115,000	402,425
Capital Outlay	4,135,519	8,338,687	14,621,923	20,719,785	47,815,914
Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,268,133</u>	<u>8,380,595</u>	<u>14,794,186</u>	<u>20,834,785</u>	<u>48,277,699</u>
Excess of Revenues over (under) Expenditures	<u>43,198,136</u>	<u>(7,896,857)</u>	<u>(14,570,194)</u>	<u>(20,731,085)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	0	0	0	0	0
Interfund Transfers - Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>43,198,136</u>	<u>(7,896,857)</u>	<u>(14,570,194)</u>	<u>(20,731,085)</u>	<u>\$ 0</u>
Beginning Fund Balance	<u>0</u>	<u>43,198,136</u>	<u>35,301,279</u>	<u>20,731,085</u>	
Ending Fund Balance	<u>\$ 43,198,136</u>	<u>\$ 35,301,279</u>	<u>\$ 20,731,085</u>	<u>\$ 0</u>	

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Rehabilitation/Construction Fund**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%	
<b>REVENUES</b>					
Federal	\$ 0	0	\$ 0	0%	
State	693,000	80,000	(613,000)	(88%)	State funding for Drama-Music project
Local	656,859	607,400	(49,459)	(8%)	Interest and Aspect rental revenue
Total Revenues	<u>1,349,859</u>	<u>687,400</u>	<u>(662,459)</u>	<u>(49%)</u>	
<b>EXPENDITURES</b>					
Academic Salaries	0	0	0	0%	
Classified and Other Nonacademic Salaries	0	0	0	0%	
Employee Benefits	0	0	0	0%	
Supplies and Materials	0	0	0	0%	
Other Operating Expenses and Services	197,150	207,962	10,812	5%	
Capital Outlay	1,868,375	3,552,177	1,683,802	90%	
Other Outgo	0	0	0	0%	
Total Expenditures	<u>2,065,525</u>	<u>3,760,139</u>	<u>1,694,614</u>	<u>82%</u>	
Excess of Revenues over (under) Expenditures	<u>(715,666)</u>	<u>(3,072,739)</u>	<u>(2,357,073)</u>	329%	From the General Fund: \$2,000,000 General Purpose, \$197,065 Energy Loan Payment
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	3,189,176	2,197,065	(992,111)	(31%)	
Interfund Transfers - Out	41,000	41,000	0	0%	
Total Other Financing Sources (Uses)	<u>3,148,176</u>	<u>2,156,065</u>	<u>(992,111)</u>	<u>(32%)</u>	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	2,432,510	(916,674)	<u>\$ (3,349,184)</u>	<u>(138%)</u>	
Beginning Fund Balance	<u>4,883,462</u>	<u>7,315,972</u>			
Ending Fund Balance	<u>\$ 7,315,972</u>	<u>\$ 6,399,298</u>			

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
Insurance Fund**

	2010-2011 Unaudited Actual *	2011-2012 Adopted Budget	Increase (Decrease) in Budget	%
<b>REVENUES</b>				
Local	\$ 58,843	\$ 6,600	\$ (52,243)	(89%)
Total Revenues	<u>58,843</u>	<u>6,600</u>	<u>(52,243)</u>	<u>(89%)</u>
<b>EXPENDITURES</b>				
Other Operating Expenses and Services	105,438	153,000	47,562	45%
Capital Outlay	0	0	0	0%
Total Expenditures	<u>105,438</u>	<u>153,000</u>	<u>47,562</u>	<u>45%</u>
Excess of Revenues over (under) Expenditures	<u>(46,595)</u>	<u>(146,400)</u>	<u>(99,805)</u>	214%
<b>Other Financing Sources (Uses)</b>				
Interfund Transfers - In	0	0	0	0%
Interfund Transfers - Out	0	0	0	0%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(46,595)</u>	<u>(146,400)</u>	<u>\$ (99,805)</u>	214%
Beginning Fund Balance	<u>735,954</u>	<u>689,359</u>		
Ending Fund Balance	<u>\$ 689,359</u>	<u>\$ 542,959</u>		

Includes \$53K one-time grant

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Fiduciary Funds**

	Fund 71	Fund 72	Fund 74	Fund 75	Fund 79	Fund 81	Fund 77	TOTAL
	Associated Students	Student Representation Fee	Financial Aid	Scholarship	Special Trust & Co-curricular	Student Clubs	Adult Ed Trusts	
<b>REVENUES</b>								
Federal	\$ 0	\$ 0	\$ 27,800,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,800,000
State	0	0	540,000	0	0	0	0	540,000
Local	10,000	40,000	0	800,000	800,000	40,000	38,000	1,728,000
Total Revenues	<u>10,000</u>	<u>40,000</u>	<u>28,340,000</u>	<u>800,000</u>	<u>800,000</u>	<u>40,000</u>	<u>38,000</u>	<u>30,068,000</u>
<b>EXPENDITURES</b>								
Academic Salaries	0	0	0	0	0	0		0
Classified and Other Nonacademic Salaries	0	0	0	0	0	0		0
Employee Benefits	0	0	0	0	0	0		0
Supplies & Materials	0	0	0	0	0	0		0
Other Operating Expenses and Services	10,000	40,000	0	0	873,500	40,000	60,000	1,023,500
Capital Outlay	0	0	0	0	0	0		0
Other Outgo	0	0	28,340,000	800,000	0	0		29,140,000
Total Expenditures	<u>10,000</u>	<u>40,000</u>	<u>28,340,000</u>	<u>800,000</u>	<u>873,500</u>	<u>40,000</u>	<u>60,000</u>	<u>30,163,500</u>
Excess of Revenues over (under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(73,500)</u>	<u>0</u>	<u>(22,000)</u>	<u>(95,500)</u>
Other Financing Sources (Uses)								
Interfund Transfers - In	0	0		0	101,500	0	0	101,500
Interfund Transfers - Out	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>101,500</u>	<u>0</u>	<u>0</u>	<u>101,500</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(22,000)</u>	<u>(22,000)</u>
Beginning Fund Balance	<u>35,506</u>	<u>41,759</u>	<u>88,793</u>	<u>139,806</u>	<u>932,492</u>	<u>38,367</u>	<u>1,223,956</u>	<u>2,500,679</u>
Ending Fund Balance	<u>\$ 35,506</u>	<u>\$ 41,759</u>	<u>\$ 88,793</u>	<u>\$ 139,806</u>	<u>\$ 932,492</u>	<u>\$ 38,367</u>	<u>\$ 1,201,956</u>	<u>\$ 2,478,679</u>

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2011 - 2012 Adopted Budget  
Appendix - Equipment Fund**

	2010-2011			2011-2012		
	Adjusted Budget	Unaudited Actual *	Remaining Budget	Prog Review fwd projects from 2010-11	Proposed Projects 2011-12	Adopted Budget
<b>REVENUES</b>						
886000 -- Interest	\$ 59,000	\$ 44,823	\$ 14,177	\$ 0	\$ 44,900	\$ 44,900
889000 -- Local Income (Symantec settlement)	0	56,359	(56,359)	0		0
Total Revenues	<u>59,000</u>	<u>101,182</u>	<u>(42,182)</u>	<u>0</u>	<u>44,900</u>	<u>44,900</u>
<b>EXPENDITURES</b>						
0608 -- School of Media Arts	135,000	104,714	30,286	30,286		30,286
4230 -- Duplicating - campus copiers	155,000	8,695	146,305	125,000	155,000	280,000
4650 -- Information Technology Division	700,000	688,430	11,570		1,400,000	1,400,000
4659 -- Administrative Systems (Banner Project)	251,300	151,157	100,143	100,143		100,143
6707 -- Program Review Equipment 2010-11	489,904	131,522	358,382	363,040		363,040
6708 -- Program Review Tech Hardware 2010-11	215,465	79,978	135,487	136,369		136,369
6709 -- Program Review Tech Software 2010-11	170,129	50,138	119,991	137,852		137,852
6710 -- Routine & Non-Routine Equip 2010-11	817,220	582,586	234,634	220,758		220,758
41234 - Instructional Equip Block Grant	91,793	18,215	73,578	73,584		73,584
<u>2011-12 Program Review Equip</u>						
6807 -- Program Review Equipment 11-12				0		0
6808 -- Program Review Tech Hardware 11-12				0		0
6809 -- Program Review Tech Software 11-12				0		0
6810 -- Program Review Non-Routine Eq 11-12				0		0
6811 -- Priority Purchases 2011-12					0	0
Total Expenditures	<u>3,025,811</u>	<u>1,815,435</u>	<u>1,210,376</u>	<u>1,187,032</u>	<u>1,555,000</u>	<u>2,742,032</u>
Excess of Revenues over (under) Expenditures	<u>(2,966,811)</u>	<u>(1,714,253)</u>	<u>(1,252,558)</u>	<u>(1,187,032)</u>	<u>(1,510,100)</u>	<u>(2,697,132)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Equipment		200	(200)			
Interfund Transfers - IN						
From Unrestricted General Fund	4,745,000	4,745,000	0		1,500,000	1,500,000
From Geology Trust - for bus	42,000	42,000	0			0
From Unrestricted General Fund-Copiers	155,000	155,000	0		155,000	155,000
Interfund Transfers - Out - to Unrestr Gen Fund	(203,850)	(203,850)	0			0
Total Other Financing Sources (Uses)	<u>4,738,150</u>	<u>4,738,350</u>	<u>(200)</u>	<u>0</u>	<u>1,655,000</u>	<u>1,655,000</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	1,771,339	3,024,097	\$ (1,252,758)	\$ (1,187,032)	\$ 144,900	\$ (1,042,132)
Beginning Fund Balance	<u>2,674,661</u>	<u>2,674,661</u>				<u>5,698,758</u>
Ending Fund Balance	<u>\$ 4,446,000</u>	<u>\$ 5,698,758</u>				<u>4,656,626</u>

Planned copier purchases for 2012-13

Double level of 2010-11

Balance of Banner implementation budget

Remainder of Instructional Block Grant funding

Program Review Projects for 2011-12 - To Be Determined

Priority purchases as needed to be funded from Fund Balance

\* As of 9-1-11

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2011 - 2012 Adopted Budget**  
**Appendix - Construction Fund**

	2010-2011			2011-2012		
	Adjusted Budget	Unaudited Actual *	Remaining Budget	Prog Review fwd projects from 2010-11	Proposed Projects 2011-12	Adopted Budget
<b>REVENUES</b>						
State Revenue-Drama-Music	\$ 80,000	\$ 0	\$ 80,000	\$	\$ 80,000	\$ 80,000
State Revenue-SOMA		693,000	(693,000)			0
Gifts, Grants, and Endowments	1,156	1,156	0			0
Interest	159,317	95,287	64,030		96,100	96,100
Local Income (Aspect rent)	347,683	560,416	(212,733)		511,300	511,300
Total Revenues	<u>588,156</u>	<u>1,349,859</u>	<u>(761,703)</u>	<u>0</u>	<u>687,400</u>	<u>687,400</u>
<b>EXPENDITURES</b>						
<b>Fund 434300 -- State Capital Projects</b>						
6567 -- High Tech School of Media Arts	0	693,000	(693,000)			0
6582 -- Drama Music Modernization	80,000	0	80,000		80,000	80,000
<b>Fund 434500 -- District Projects</b>						
5000 -- Miscellaneous Projects	731,156	564,787	166,369		730,000	730,000
5770 -- Long Range Development PI	91,850	6,475	85,375	85,375		85,375
6525 -- Energy Efficiency	33,168	0	33,168	33,168		33,168
6629 -- Photovoltaic System-Loan Pymt	197,065	191,846	5,219		197,065	197,065
6632 -- East Campus Main Entry Sign	50,000	0	50,000	50,000		50,000
6693 -- ECC Remodel	38,000	19,212	18,788	18,789		18,789
6695 -- GDR Interior Upgrade	94,000	94,000	0	0		0
6699 -- Network Infrastructure	121,204	121,204	0	0		0
6705 -- Tennis Court Resurfacing	33,148	33,148	0	0		0
6706 -- Program Review Facilities 2010-11	263,844	83,272	180,572	181,963		181,963
6711 -- Schott Center Kitchen Upgrade	35,000	9,574	25,426	25,426		25,426
6712 -- BC Building Chiller Replacement	450,000	4,417	445,583	445,583		445,583
6713 -- Campuswide Fire Alarm Network	189,220	0	189,220	189,220		189,220
6714 -- Campuswide Roof Repairs	29,000	0	29,000	0		0
6715 -- Secondary HVAC Repairs for EMS	500,000	135,426	364,574	364,574		364,574
6716 -- BC Building Roof Restoration	72,000	109,164	(37,164)	0		0
6718 -- Upgrade HVAC in A-110 & A-111	15,000	0	15,000	15,000		15,000
2011-12 Program Review Projects			0		1,343,976	1,343,976
Total Expenditures	<u>3,023,655</u>	<u>2,065,525</u>	<u>958,130</u>	<u>1,409,098</u>	<u>2,351,041</u>	<u>3,760,139</u>
Excess of Revenues over (under) Expenditures	<u>(2,435,499)</u>	<u>(715,666)</u>	<u>(1,719,833)</u>	<u>(1,409,098)</u>	<u>(1,663,641)</u>	<u>(3,072,739)</u>
<b>Other Financing Sources (Uses)</b>						
<b>Interfund Transfers - IN</b>						
From Unrestricted General Fund	2,730,000	2,730,000	0		2,000,000	2,000,000
From Unrestricted General Fund-Loan pymt	197,065	197,065	0		197,065	197,065
From Restricted Parking Fund		262,111	(262,111)		0	0
Interfund Transfers - Out - to Unrestr Gen Fund	(41,000)	(41,000)	0		(41,000)	(41,000)
Total Other Financing Sources (Uses)	<u>2,886,065</u>	<u>3,148,176</u>	<u>(262,111)</u>	<u>0</u>	<u>2,156,065</u>	<u>2,156,065</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	450,566	2,432,510	\$ (1,981,944)	\$ (1,409,098)	\$ 492,424	(916,674)
Beginning Fund Balance	<u>4,883,462</u>	<u>4,883,462</u>				<u>7,315,972</u>
Ending Fund Balance	<u>\$ 5,334,028</u>	<u>\$ 7,315,972</u>				<u>\$ 6,399,298</u>

\* As of 9-1-11