

SANTA BARBARA COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

for the Fiscal Year

JULY 1, 2018 - JUNE 30, 2019

**Dr. Anthony Beebe
President**

BOARD OF TRUSTEES

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The College would like to acknowledge the continued support of the SBCC Foundation.

**as of August 18, 2018*

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
General Fund
(Includes Unrestricted & Restricted Funds)

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Federal	\$3,907,485	\$3,302,533	\$4,842,108	\$1,539,575	47%
State	\$57,449,359	\$61,806,683	\$80,269,016	\$18,462,333	30%
Local	\$56,005,303	\$56,852,537	\$56,384,061	(\$468,476)	(1%)
Total Revenues	<u>\$117,362,147</u>	<u>\$121,961,753</u>	<u>\$141,495,185</u>	<u>\$19,533,432</u>	<u>16%</u>
EXPENDITURES					
Academic Salaries	\$46,524,189	\$44,982,439	\$47,030,031	\$2,047,592	5%
Classified and Other Nonacademic Salaries	\$25,242,321	\$23,975,647	\$25,256,546	\$1,280,899	5%
Employee Benefits	\$20,492,376	\$21,305,975	\$23,305,277	\$1,999,302	9%
Supplies & Materials	\$2,671,589	\$2,251,777	\$2,939,840	\$688,063	31%
Other Operating Expenses and Services	\$17,081,081	\$19,327,814	\$33,217,262	\$13,889,448	72%
Capital Outlay	\$1,139,753	\$1,064,703	\$1,868,297	\$803,594	75%
Other Outgo	\$1,177,964	\$1,047,439	\$1,289,147	\$241,708	23%
Total Expenditures	<u>\$114,329,273</u>	<u>\$113,955,794</u>	<u>\$134,906,400</u>	<u>\$20,950,606</u>	<u>18%</u>
Excess of Revenues over (under) Expenditures	<u>\$3,032,874</u>	<u>\$8,005,959</u>	<u>\$6,588,785</u>	<u>(\$1,417,174)</u>	<u>(18%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$348,203	\$451,566	\$829,602	\$378,036	84%
Intrafund Transfers - Out	\$340,553	\$145,904	\$400,000	\$254,096	174%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$4,055,745	\$865,000	\$1,215,000	\$350,000	40%
Total Other Financing Sources (Uses)	<u>(\$4,048,095)</u>	<u>(\$559,338)</u>	<u>(\$785,398)</u>	<u>(\$226,060)</u>	<u>40%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$1,015,221)</u>	<u>\$7,446,621</u>	<u>\$5,803,387</u>	<u>(\$1,643,234)</u>	<u>(22%)</u>
Beginning Fund Balance	<u>\$28,995,517</u>	<u>\$27,980,296</u>	<u>\$35,426,917</u>		
Ending Fund Balance	<u>\$27,980,296</u>	<u>\$35,426,917</u>	<u>\$41,230,303</u>		

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
General Fund - Unrestricted**

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Federal	\$0	\$15,223	\$0	(\$15,223)	n/a
State	\$41,499,680	\$37,910,222	\$47,245,000	\$9,334,778	25%
Local	\$54,786,533	\$55,883,275	\$54,703,300	(\$1,179,975)	(2%)
Total Revenues	\$96,286,213	\$93,808,720	\$101,948,300	\$8,139,580	9%
EXPENDITURES					
Academic Salaries	\$42,569,098	\$40,754,806	\$42,634,555	\$1,879,749	5%
Classified and Other Nonacademic Salaries	\$21,233,162	\$19,707,841	\$20,452,031	\$744,190	4%
Employee Benefits	\$18,375,873	\$19,090,327	\$20,962,269	\$1,871,942	10%
Supplies & Materials	\$1,979,090	\$1,725,576	\$1,790,243	\$64,667	4%
Other Operating Expenses and Services	\$9,164,989	\$9,654,119	\$10,414,309	\$760,190	8%
Capital Outlay	\$267,961	\$149,225	\$335,600	\$186,375	125%
Other Outgo	\$41,931	\$10,600	\$16,390	\$5,790	55%
Appropriation for Contingencies	\$0	\$0	\$6,500,000	\$6,500,000	n/a
Total Expenditures	\$93,632,104	\$91,092,494	\$103,105,397	\$12,012,903	13%
Excess of Revenues over (under) Expenditures	\$2,654,109	\$2,716,226	(\$1,157,097)	(\$3,873,323)	(143%)
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$348,203	\$451,566	\$829,602	\$378,036	84%
Intrafund Transfers - Out	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$4,055,745	\$865,000	\$1,215,000	\$350,000	40%
Total Other Financing Sources (Uses)	(\$3,707,542)	(\$413,434)	(\$385,398)	\$28,036	(7%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$1,053,433)	\$2,302,792	(\$1,542,495)	(\$3,845,287)	(167%)
Beginning Fund Balance	\$28,995,517	\$27,942,084	\$30,244,876		
Ending Fund Balance	\$27,942,084	\$30,244,876	\$28,702,381		

*as of August 18, 2018

Transfer In Amounts:
\$400,000 Grant Administration
\$429,602 All Remaining
Extended Learning Reserves

Transfer Out Amounts:
\$200,000 Childrens Center
\$100,000 Food Service Fund
\$540,000 Construction Fund
\$375,000 Equipment Fund

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
General Fund - Restricted

	2016-17	2017-18	2018-19	Variance	
	Actual	Un-Audited Actual	Adopted Budget	A17-18 vs B18-19 \$	%
REVENUES					
Federal	\$3,907,485	\$3,287,310	\$4,842,108	\$1,554,798	47%
State	\$15,949,679	\$23,896,461	\$33,024,016	\$9,127,555	38%
Local	\$1,218,770	\$969,262	\$1,680,761	\$711,499	73%
Total Revenues	<u>\$21,075,934</u>	<u>\$28,153,033</u>	<u>\$39,546,885</u>	<u>\$11,393,852</u>	<u>40%</u>
EXPENDITURES					
Academic Salaries	\$3,955,091	\$4,227,633	\$4,395,476	\$167,843	4%
Classified and Other Nonacademic Salaries	\$4,009,159	\$4,267,806	\$4,804,515	\$536,709	13%
Employee Benefits	\$2,116,503	\$2,215,648	\$2,343,008	\$127,360	6%
Supplies & Materials	\$692,499	\$526,201	\$1,149,597	\$623,396	118%
Other Operating Expenses and Services	\$7,916,092	\$9,673,695	\$22,802,953	\$13,129,258	136%
Capital Outlay	\$871,792	\$915,478	\$1,532,697	\$617,219	67%
Other Outgo	\$1,136,033	\$1,036,839	\$1,272,757	\$235,918	23%
Appropriation for Contingencies	\$0	\$0	\$636,401	\$636,401	n/a
Total Expenditures	<u>\$20,697,169</u>	<u>\$22,863,300</u>	<u>\$38,937,404</u>	<u>\$16,074,104</u>	<u>70%</u>
Excess of Revenues over (under) Expenditures	<u>\$378,765</u>	<u>\$5,289,733</u>	<u>\$609,481</u>	<u>(\$4,680,252)</u>	<u>(88%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$0	\$0	\$0	\$0	0%
Intrafund Transfers - Out	\$340,553	\$145,904	\$400,000	\$254,096	174%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>(\$340,553)</u>	<u>(\$145,904)</u>	<u>(\$400,000)</u>	<u>(\$254,096)</u>	<u>174%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$38,212</u>	<u>\$5,143,829</u>	<u>\$209,481</u>	<u>(\$4,934,348)</u>	
Beginning Fund Balance	<u>\$602,604</u>	<u>\$640,816</u>	<u>\$5,784,645</u>		
Ending Fund Balance	<u>\$640,816</u>	<u>\$5,784,645</u>	<u>\$5,994,126</u>		

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
General Fund
Fund Balance**

	June 30, 2017 Actual Ending Balance	June 30, 2018 Un-Audited Actual Ending Balance	June 30, 2019 Adopted Budget Ending Balance
Fund Balance			
Reserved for Restricted Purpose	\$0	\$0	\$0
Designated:			
State Mandated Contingency (5%)	\$4,681,605	\$4,554,625	\$5,155,270
Banked TLUs	\$1,464,483	\$1,359,787	\$1,359,787
General Apportionment Deferral	\$0	\$0	\$0
Additional Reserve required to meet 15% principle	\$14,044,816	\$13,663,874	\$15,465,810
Total Designated	<u>\$20,190,904</u>	<u>\$19,578,286</u>	<u>\$21,980,866</u>
Undesignated	\$7,751,180	\$10,666,590	\$6,721,514
Total Fund Balance	<u><u>\$27,942,084</u></u>	<u><u>\$30,244,876</u></u>	<u><u>\$28,702,381</u></u>
% Designated Ending Balance/Expenditures	21.6%	21.5%	21.3%
% Total Ending Balance/Expenditures	29.8%	33.2%	27.8%

**as of August 18, 2018*

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
General Fund
Interfund Transfers**

	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19 \$
INTERFUND TRANSFERS - OUT			
To Construction - District Projects Fund	\$615,000	\$540,000	(\$75,000)
To Equipment Fund - IT Refresh	\$0	\$375,000	\$375,000
To Food Service	\$0	\$100,000	\$100,000
To Children's Center Fund	\$250,000	\$200,000	(\$50,000)
Total	<u>\$865,000</u>	<u>\$1,215,000</u>	<u>\$350,000</u>

**as of August 18, 2018*

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 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	Extended Learning Trusts & Reserve	
REVENUES								
Federal	\$0	\$0	\$29,000,000	\$0	\$0	\$0	\$0	\$29,000,000
State	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Local	\$60,000	\$35,000	\$0	\$2,000,000	\$1,100,000	\$50,000	\$40,000	\$3,285,000
Total Revenues	<u>\$60,000</u>	<u>\$35,000</u>	<u>\$32,000,000</u>	<u>\$2,000,000</u>	<u>\$1,100,000</u>	<u>\$50,000</u>	<u>\$40,000</u>	<u>\$35,285,000</u>
EXPENDITURES								
Academic Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$10,000	\$10,000	\$0	\$78,000	\$600,000	\$25,000	\$0	\$723,000
Other Operating Expenses and Services	\$10,000	\$10,000	\$0	\$1,000	\$360,000	\$25,000	\$0	\$406,000
Capital Outlay	\$0	\$0	\$0	\$4,000	\$5,000	\$0	\$0	\$9,000
Other Outgo	\$5,000	\$0	\$32,000,000	\$1,800,000	\$70,000	\$1,000	\$0	\$33,876,000
Total Expenditures	<u>\$25,000</u>	<u>\$20,000</u>	<u>\$32,000,000</u>	<u>\$1,883,000</u>	<u>\$1,035,000</u>	<u>\$51,000</u>	<u>\$0</u>	<u>\$35,014,000</u>
Excess of Revenues over (under) Expenditures	<u>\$35,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$117,000</u>	<u>\$65,000</u>	<u>(\$1,000)</u>	<u>\$40,000</u>	<u>\$271,000</u>
Other Financing Sources (Uses)								
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$100,000	\$2,000	\$0	\$102,000
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$100,000	\$1,000	\$470,000	\$571,000
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>	<u>(\$470,000)</u>	<u>(\$469,000)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$35,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$117,000</u>	<u>\$65,000</u>	<u>\$0</u>	<u>(\$430,000)</u>	<u>(\$198,000)</u>
Beginning Fund Balance	<u>\$65,317</u>	<u>\$166,020</u>	<u>\$336,567</u>	<u>\$299,875</u>	<u>\$1,019,186</u>	<u>\$61,148</u>	<u>\$665,942</u>	<u>\$2,614,055</u>
Ending Fund Balance	<u><u>\$100,317</u></u>	<u><u>\$181,020</u></u>	<u><u>\$336,567</u></u>	<u><u>\$416,875</u></u>	<u><u>\$1,084,186</u></u>	<u><u>\$61,148</u></u>	<u><u>\$235,942</u></u>	<u><u>\$2,416,055</u></u>

*as of August 18, 2018

Transfer Out Amounts:
 - \$430,000 Extended Learning Reserve to
 General Fund Unrestricted
 - \$40,000 Donations to Trusts

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Campus Store Fund

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Local	\$4,784,411	\$4,955,441	\$4,800,000	(\$155,441)	(3%)
Total Revenues	<u>\$4,784,411</u>	<u>\$4,955,441</u>	<u>\$4,800,000</u>	<u>(\$155,441)</u>	<u>(3%)</u>
EXPENDITURES					
Classified and Other Nonacademic Salaries	\$854,664	\$800,144	\$821,827	\$21,683	3%
Employee Benefits	\$332,603	\$345,120	\$353,386	\$8,266	2%
Supplies & Materials	\$3,459,888	\$3,438,051	\$3,300,000	(\$138,051)	(4%)
Other Operating Expenses and Services	\$142,608	\$295,309	\$225,000	(\$70,309)	(24%)
Capital Outlay	\$93,916	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$4,883,680</u>	<u>\$4,878,624</u>	<u>\$4,700,213</u>	<u>(\$178,411)</u>	<u>(4%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$99,269)</u>	<u>\$76,817</u>	<u>\$99,787</u>	<u>\$22,970</u>	<u>30%</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
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>(\$99,269)</u>	<u>\$76,817</u>	<u>\$99,787</u>	<u>\$22,970</u>	<u>30%</u>
Beginning Fund Balance	<u>\$6,893,490</u>	<u>\$6,794,221</u>	<u>\$6,871,038</u>		
Ending Fund Balance	<u><u>\$6,794,221</u></u>	<u><u>\$6,871,038</u></u>	<u><u>\$6,970,825</u></u>		

*as of August 18, 2018

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Food Service Fund

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Local	\$3,109,161	\$3,182,041	\$3,100,000	(\$82,041)	(3%)
Total Revenues	<u>\$3,109,161</u>	<u>\$3,182,041</u>	<u>\$3,100,000</u>	<u>(\$82,041)</u>	<u>(3%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,054,754	\$1,303,022	\$1,191,814	(\$111,208)	(11%)
Employee Benefits	\$247,878	\$395,139	\$379,052	(\$16,087)	(6%)
Supplies & Materials	\$1,489,157	\$1,428,274	\$1,374,873	(\$53,401)	(4%)
Other Operating Expenses and Services	\$231,459	\$254,608	\$227,500	(\$27,108)	(12%)
Capital Outlay	\$7,910	\$26,115	\$22,000	(\$4,115)	(52%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$3,031,158</u>	<u>\$3,407,158</u>	<u>\$3,195,239</u>	<u>(\$211,919)</u>	<u>(7%)</u>
Excess of Revenues over (under) Expenditures	<u>\$78,003</u>	<u>(\$225,117)</u>	<u>(\$95,239)</u>	\$129,878	167%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$100,000	\$100,000	n/a
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>n/a</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$78,003	(\$225,117)	\$4,761	<u>\$229,878</u>	295%
Beginning Fund Balance	<u>\$232,487</u>	<u>\$310,490</u>	<u>\$85,373</u>		
Ending Fund Balance	<u>\$310,490</u>	<u>\$85,373</u>	<u>\$90,134</u>		

*as of August 18, 2018

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Fleet Services Fund

	2016-17	2017-18	2018-19	Variance	
	Actual	Un-Audited Actual	Adopted Budget	A17-18 vs B18-19 \$	%
REVENUES					
Local	\$70,601	\$55,251	\$55,000	(\$251)	(0%)
Total Revenues	<u>\$70,601</u>	<u>\$55,251</u>	<u>\$55,000</u>	<u>(\$251)</u>	<u>(0%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$14,636	\$16,324	\$14,500	(\$1,824)	(11%)
Employee Benefits	\$3,534	\$1,773	\$1,368	(\$405)	(23%)
Supplies & Materials	\$1,793	\$473	\$500	\$27	6%
Other Operating Expenses and Services	\$29,577	\$32,401	\$26,000	(\$6,401)	(20%)
Capital Outlay	\$20,905	\$20,933	\$24,000	\$3,067	15%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$70,445</u>	<u>\$71,903</u>	<u>\$66,368</u>	<u>(\$5,535)</u>	<u>(8%)</u>
Excess of Revenues over (under) Expenditures	<u>\$156</u>	<u>(\$16,651)</u>	<u>(\$11,368)</u>	<u>\$5,283</u>	<u>(32%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
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>\$156</u>	<u>(\$16,651)</u>	<u>(\$11,368)</u>	<u>\$5,283</u>	<u>(46%)</u>
Beginning Fund Balance	<u>\$37,588</u>	<u>\$37,744</u>	<u>\$21,093</u>		
Ending Fund Balance	<u>\$37,744</u>	<u>\$21,093</u>	<u>\$9,725</u>		

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
School of Extended Learning - Fee Based Fund**

	2016-17	2017-18	2018-19	Variance	
	Actual	Un-Audited Actual	Adopted Budget	A17-18 vs B18-19 \$	%
REVENUES					
Local	\$1,665,481	\$1,264,863	\$418,970	(\$845,893)	(67%)
Total Revenues	<u>\$1,665,481</u>	<u>\$1,264,863</u>	<u>\$418,970</u>	<u>(\$845,893)</u>	<u>(67%)</u>
EXPENDITURES					
Academic Salaries	\$694,355	\$575,243	\$163,880	(\$411,363)	(72%)
Classified and Other Nonacademic Salaries	\$487,867	\$243,459	\$53,324	(\$190,135)	(78%)
Employee Benefits	\$230,324	\$140,104	\$35,373	(\$104,731)	(75%)
Supplies & Materials	\$153,678	\$111,416	\$20,470	(\$90,946)	(82%)
Other Operating Expenses and Services	\$298,551	\$286,622	\$141,060	(\$145,562)	(51%)
Capital Outlay	\$3,618	\$12,708	\$2,500	(\$10,208)	(80%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$1,868,393</u>	<u>\$1,369,552</u>	<u>\$416,607</u>	<u>(\$952,945)</u>	<u>(70%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$202,912)</u>	<u>(\$104,689)</u>	<u>\$2,363</u>	<u>\$107,052</u>	<u>(102%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$54,362	\$253,239	\$40,000	(\$213,239)	(84%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$54,362</u>	<u>\$253,239</u>	<u>\$40,000</u>	<u>\$213,239</u>	<u>84%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$148,550)</u>	<u>\$148,550</u>	<u>\$42,363</u>	<u>(\$106,187)</u>	
Beginning Fund Balance	<u>\$0</u>	<u>(\$148,550)</u>	<u>\$0</u>		
Ending Fund Balance	<u>(\$148,550)</u>	<u>\$0</u>	<u>\$42,363</u>		

*as of August 18, 2018

*as of August 18, 2018

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Children's Center Fund

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Federal	\$19,109	\$21,642	\$21,500	(\$142)	(1%)
State	\$110,965	\$123,511	\$122,000	(\$1,511)	(1%)
Local	\$340,941	\$347,474	\$333,500	(\$13,974)	(4%)
Total Revenues	<u>\$471,015</u>	<u>\$492,627</u>	<u>\$477,000</u>	<u>(\$15,627)</u>	<u>(3%)</u>
EXPENDITURES					
Academic Salaries	\$187,918	\$136,868	\$129,266	(\$7,602)	(6%)
Classified and Other Nonacademic Salaries	\$328,341	\$322,378	\$319,818	(\$2,560)	(1%)
Employee Benefits	\$217,668	\$202,574	\$212,194	\$9,620	5%
Supplies & Materials	\$13,324	\$14,927	\$15,658	\$731	5%
Other Operating Expenses and Services	\$584	\$826	\$900	\$74	9%
Capital Outlay	\$0	\$2,942	\$0	(\$2,942)	n/a
Other Outgo	\$826	\$0	\$0	\$0	0%
Total Expenditures	<u>\$748,661</u>	<u>\$680,515</u>	<u>\$677,836</u>	<u>(\$68,146)</u>	<u>(10%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$277,646)</u>	<u>(\$187,888)</u>	<u>(\$200,836)</u>	<u>(\$12,948)</u>	7%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$200,000	\$250,000	\$200,000	(\$50,000)	(20%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$200,000</u>	<u>\$250,000</u>	<u>\$200,000</u>	<u>(\$50,000)</u>	<u>(20%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$77,646)</u>	\$62,112	(\$836)	<u>(\$62,948)</u>	
Beginning Fund Balance	<u>\$31,974</u>	<u>(\$45,672)</u>	<u>\$16,440</u>		
Ending Fund Balance	<u>(\$45,672)</u>	<u>\$16,440</u>	<u>\$15,604</u>		

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Other Special Revenue Funds**

	Community Education Center	Health Fees	Marine Diving Tech	Parking & Transportation Program	Contract Education for PDC	NR of EMT	School of Culinary Arts Venues	Rental of Facilities	TOTAL
REVENUES									
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local	\$44,850	\$800,000	\$0	\$845,000	\$4,100	\$13,994	\$351,400	\$140,000	\$2,199,344
Total Revenues	<u>\$44,850</u>	<u>\$800,000</u>	<u>\$0</u>	<u>\$845,000</u>	<u>\$4,100</u>	<u>\$13,994</u>	<u>\$351,400</u>	<u>\$140,000</u>	<u>\$2,199,344</u>
EXPENDITURES									
Academic Salaries	\$0	\$163,703	\$0	\$0	\$0	\$0	\$0	\$0	\$163,703
Classified and Other Nonacademic Salaries	\$40,000	\$264,222	\$0	\$439,097	\$0	\$13,000	\$89,735	\$63,523	\$909,577
Employee Benefits	\$3,772	\$161,238	\$0	\$116,923	\$0	\$994	\$4,825	\$26,104	\$313,856
Supplies & Materials	\$0	\$58,437	\$1,000	\$20,500	\$600	\$0	\$161,050	\$1,000	\$242,587
Other Operating Expenses and Services	\$1,078	\$122,400	\$3,106	\$255,480	\$3,500	\$0	\$20,120	\$46,373	\$452,057
Capital Outlay	\$0	\$30,000	\$9,000	\$13,000	\$0	\$0	\$0	\$3,000	\$55,000
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$44,850</u>	<u>\$800,000</u>	<u>\$13,106</u>	<u>\$845,000</u>	<u>\$4,100</u>	<u>\$13,994</u>	<u>\$275,730</u>	<u>\$140,000</u>	<u>\$2,136,780</u>
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$13,106)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75,670</u>	<u>\$0</u>	<u>\$62,564</u>
Other Financing Sources (Uses)									
Interfund Transfers - In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out	\$0	\$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>\$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>\$0</u>	<u>\$0</u>	<u>(\$13,106)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75,670</u>	<u>\$0</u>	<u>\$62,564</u>
Beginning Fund Balance	\$105,447	\$1,991,283	\$13,106	\$1,857,945	\$8,200	\$32,970	\$892,739	\$337,721	\$5,239,411
Ending Fund Balance	<u>\$105,447</u>	<u>\$1,991,283</u>	<u>\$0</u>	<u>\$1,857,945</u>	<u>\$8,200</u>	<u>\$32,970</u>	<u>\$968,409</u>	<u>\$337,721</u>	<u>\$5,301,975</u>

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Restricted Lottery Fund**

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
State	\$700,813	\$828,063	\$700,000	(\$128,063)	(15%)
Local	\$0	\$87	\$0	(\$87)	n/a
Total Revenues	<u>\$700,813</u>	<u>\$828,150</u>	<u>\$700,000</u>	<u>(\$128,150)</u>	<u>(15%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	0%
Employee Benefits	\$0	\$0	\$0	\$0	0%
Supplies & Materials	\$184,728	\$509,256	\$619,923	\$110,667	22%
Other Operating Expenses and Services	\$95,270	\$113,262	\$60,000	(\$53,262)	(47%)
Capital Outlay	\$129,894	\$220,939	\$210,671	(\$10,268)	(5%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$409,892</u>	<u>\$843,457</u>	<u>\$890,594</u>	<u>\$47,137</u>	<u>6%</u>
Excess of Revenues over (under) Expenditures	<u>\$290,921</u>	<u>(\$15,307)</u>	<u>(\$190,594)</u>	<u>(\$175,287)</u>	1,145%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
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	\$290,921	(\$15,307)	(\$190,594)	<u>(\$175,287)</u>	
Beginning Fund Balance	<u>\$980,672</u>	<u>\$1,271,593</u>	<u>\$1,256,286</u>		
Ending Fund Balance	<u>\$1,271,593</u>	<u>\$1,256,286</u>	<u>\$1,065,692</u>		

*as of August 18, 2018

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Insurance Fund

	2016-17	2017-18	2018-19	Variance	
	Actual	Un-Audited Actual	Adopted Budget	A17-18 vs B18-19 \$	%
REVENUES					
Local	\$10,872	\$11,480	\$5,000	(\$6,480)	(130%)
Total Revenues	<u>\$10,872</u>	<u>\$11,480</u>	<u>\$5,000</u>	<u>(\$6,480)</u>	<u>(130%)</u>
EXPENDITURES					
Other Operating Expenses and Services	\$50,400	\$47,063	\$51,000	\$3,937	8%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$50,400</u>	<u>\$47,063</u>	<u>\$51,000</u>	<u>\$3,937</u>	<u>8%</u>
Excess of Revenues over (under) Expenditures	<u>(\$39,528)</u>	<u>(\$35,583)</u>	<u>(\$46,000)</u>	<u>(\$10,417)</u>	23%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
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>(\$39,528)</u>	<u>(\$35,583)</u>	<u>(\$46,000)</u>	<u>(\$10,417)</u>	23%
Beginning Fund Balance	<u>\$446,059</u>	<u>\$406,531</u>	<u>\$370,948</u>		
Ending Fund Balance	<u><u>\$406,531</u></u>	<u><u>\$370,948</u></u>	<u><u>\$324,948</u></u>		

*as of August 18, 2018

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Bond Interest & Redemption Fund

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
Property Taxes	\$3,840,006	\$3,986,787	\$3,945,000	(\$41,787)	(1%)
Local	\$46,944	\$43,213	\$30,000	(\$13,213)	(44%)
Total Revenues	<u>\$3,886,951</u>	<u>\$4,030,000</u>	<u>\$3,975,000</u>	<u>(\$55,000)</u>	<u>(1%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	0%
Employee Benefits	\$0	\$0	\$0	\$0	0%
Supplies and Materials	\$0	\$0	\$0	\$0	0%
Other Operating Expenses and Services	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo -Debt principal	\$1,425,000	\$4,345,000	\$2,045,000	(\$2,300,000)	(112%)
Other Outgo -Debt interest	\$2,981,125	\$2,885,613	\$2,751,400	(\$134,213)	(5%)
Total Expenditures	<u>\$4,406,125</u>	<u>\$7,230,613</u>	<u>\$4,796,400</u>	<u>(\$2,434,213)</u>	<u>(51%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$519,174)</u>	<u>(\$3,200,612)</u>	<u>(\$821,399)</u>	\$2,379,213	(290%)
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
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>(\$519,174)</u>	<u>(\$3,200,612)</u>	<u>(\$821,399)</u>	<u>\$2,379,213</u>	<u>(290%)</u>
Beginning Fund Balance	<u>\$7,875,307</u>	<u>\$7,356,132</u>	<u>\$4,155,520</u>		
Ending Fund Balance	<u>\$7,356,132</u>	<u>\$4,155,520</u>	<u>\$3,334,121</u>		

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Construction - District Projects Fund**

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
State	\$1,838,220	\$518,306	\$314,530	(\$203,776)	(39%)
Local	\$919,433	\$503,572	\$45,000	(\$458,572)	(91%)
Total Revenues	\$2,757,653	\$1,021,878	\$359,530	(\$662,348)	(65%)
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$1,964	\$0	(\$1,964)	n/a
Employee Benefits	\$0	\$676	\$0	(\$676)	n/a
Supplies and Materials	\$0	\$7,343	\$0	(\$7,343)	n/a
Other Operating Expenses and Services	\$180,189	\$143,866	\$120,000	(\$23,866)	(17%)
Capital Outlay	\$3,865,120	\$4,208,264	\$5,004,871	\$796,607	19%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$4,045,309	\$4,362,113	\$5,124,871	\$762,758	17%
Excess of Revenues over (under) Expenditures	(\$1,287,656)	(\$3,340,235)	(\$4,765,341)	(\$1,425,106)	43%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$3,890,495	\$615,000	\$540,000	(\$75,000)	(12%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	\$3,890,495	\$615,000	\$540,000	(\$75,000)	(12%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$2,602,839	(\$2,725,235)	(\$4,225,341)	(\$1,500,106)	55%
Beginning Fund Balance	\$18,038,059	\$20,640,898	\$17,915,663		
Ending Fund Balance	\$20,640,898	\$17,915,663	\$13,690,322		

Expenditure Amounts:
 - Emergency District Maintenance \$540,000
 - Energy Loan \$55,000
 - West Campus Classroom Building Final Invoices \$75,000
 - Facility Master Plan \$210,000
 - Deferred Maintenance \$2,007,905 from Prior Years
 - Deferred Maintenance \$314,530 Current Year
 - Campus Center Seismic Repairs \$1,500,000
 - Prop 39 Energy Efficiency Projects \$422,436

Ending Fund Balances:
 - \$2,951,862 Construction
 - \$10,738,461 Campus Center

Ending Fund Balances:
 - \$5,863,502 Construction
 - \$12,931,129 Campus Center
 - \$1,846,268 State Maintenance

Ending Fund Balances:
 - \$3,246,862 Construction
 - \$12,238,461 Campus Center
 - \$2,007,905 State Maintenance
 - \$422,436 Energy Efficiency

*as of August 18, 2018

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2018-19 ADOPTED BUDGET
Equipment Replacement Fund**

	2016-17 Actual	2017-18 Un-Audited Actual	2018-19 Adopted Budget	Variance A17-18 vs B18-19	
				\$	%
REVENUES					
State	\$1,057,978	\$239,124	\$0	(\$239,124)	n/a
Local	\$8,441	\$3,103	\$5,000	\$1,897	61%
Total Revenues	\$1,066,419	\$242,227	\$5,000	(\$237,227)	(98%)
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	0%
Employee Benefits	\$0	\$0	\$0	\$0	0%
Supplies & Materials	\$0	\$0	\$0	\$0	0%
Other Operating Expenses and Services	\$0	\$9,338	\$0	(\$9,338)	n/a
Capital Outlay	\$2,588,988	\$783,800	\$1,854,699	\$1,070,899	137%
Total Expenditures	\$2,588,988	\$793,138	\$1,854,699	\$1,061,561	134%
Excess of Revenues over (under) Expenditures	(\$1,522,569)	(\$550,911)	(\$1,849,699)	(\$1,298,788)	236%
Other Financing Sources (Uses)					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$0	\$375,000	\$375,000	100%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	\$0	\$0	\$375,000	\$375,000	100%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$1,522,569)	(\$550,911)	(\$1,474,699)	(\$923,788)	168%
Beginning Fund Balance	\$5,061,312	\$3,538,743	\$2,987,832		
Ending Fund Balance	\$3,538,743	\$2,987,832	\$1,513,133		

*as of August 18, 2018

Transfer In covers IT Refresh

Budgeted expenditures:
 - \$365,000 Various Dept budgets
 - \$750,000 IT Refresh
 - \$153,000 Prior Year Program Review Roll Over
 - \$586,699 Instructional Equipment