

# **SANTA BARBARA COMMUNITY COLLEGE DISTRICT**

## **TENTATIVE BUDGET**

*for the Fiscal Year*

**JULY 1, 2018 - JUNE 30, 2019**

**Dr. Anthony Beebe  
President**

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

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

	2016-17 Actual	2017-18 Adjusted Budget	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
Federal	\$3,907,485	\$6,143,275	\$5,317,365	(\$825,910)	(13%)
State	\$57,449,359	\$68,967,824	\$63,769,457	(\$5,198,367)	(8%)
Local	\$56,005,303	\$55,118,584	\$55,914,402	\$795,818	1%
Total Revenues	<u>\$117,362,147</u>	<u>\$130,229,683</u>	<u>\$125,001,224</u>	<u>(\$5,228,459)</u>	<u>(4%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$46,524,189	\$47,962,993	\$47,250,157	(\$712,836)	(1%)
Classified and Other Nonacademic Salaries	\$25,242,321	\$25,865,053	\$24,696,616	(\$1,168,437)	(5%)
Employee Benefits	\$20,492,376	\$23,061,372	\$23,676,317	\$614,945	3%
Supplies & Materials	\$2,671,589	\$3,109,673	\$3,052,960	(\$56,713)	(2%)
Other Operating Expenses and Services	\$17,081,081	\$28,852,288	\$27,815,514	(\$1,036,774)	(4%)
Capital Outlay	\$1,139,753	\$1,976,745	\$2,514,930	\$538,185	27%
Other Outgo	\$1,177,964	\$1,369,878	\$1,272,418	(\$97,460)	(7%)
Total Expenditures	<u>\$114,329,273</u>	<u>\$132,198,002</u>	<u>\$130,278,912</u>	<u>(\$1,919,090)</u>	<u>(1%)</u>
Excess of Revenues over (under) Expenditures	<u>\$3,032,874</u>	<u>(\$1,968,319)</u>	<u>(\$5,277,688)</u>	<u>(\$3,309,369)</u>	168%
<b>Other Financing Sources (Uses)</b>					
Intrafund Transfers - In	\$348,203	\$649,184	\$826,581	\$177,397	27%
Intrafund Transfers - Out	\$340,553	\$482,721	\$396,581	(\$86,140)	(18%)
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$4,055,745	\$865,000	\$740,000	(\$125,000)	(14%)
Total Other Financing Sources (Uses)	<u>(\$4,048,095)</u>	<u>(\$698,537)</u>	<u>(\$310,000)</u>	<u>\$388,537</u>	<u>(56%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$1,015,221)</u>	<u>(\$2,666,856)</u>	<u>(\$5,587,688)</u>	<u>(\$2,920,832)</u>	110%
Beginning Fund Balance	<u>\$28,995,517</u>	<u>\$27,980,296</u>	<u>\$25,313,440</u>		
Ending Fund Balance	<u>\$27,980,296</u>	<u>\$25,313,440</u>	<u>\$19,725,751</u>		

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET (DRAFT)  
General Fund - Unrestricted**

	<b>2016-17 Actual</b>	<b>2017-18 Adjusted Budget</b>	<b>2018-19 Tentative Budget</b>	<b>Variance B17-18 vs B18-19</b>	
				<b>\$</b>	<b>%</b>
<b>REVENUES</b>					
Federal	\$0	\$0	\$0	\$0	0%
State	\$41,499,680	\$40,020,000	\$36,721,000	(\$3,299,000)	(8%)
Local	\$54,786,533	\$53,013,386	\$54,153,700	\$1,140,314	2%
<b>Total Revenues</b>	<b>\$96,286,213</b>	<b>\$93,033,386</b>	<b>\$90,874,700</b>	<b>(\$2,158,686)</b>	<b>(2%)</b>
<b>EXPENDITURES</b>					
Academic Salaries	\$42,569,098	\$42,622,826	\$42,572,952	(\$49,874)	(0%)
Classified and Other Nonacademic Salaries	\$21,233,162	\$20,499,268	\$20,320,304	(\$178,964)	(1%)
Employee Benefits	\$18,375,873	\$20,435,655	\$21,109,171	\$673,516	3%
Supplies & Materials	\$1,979,090	\$1,717,357	\$1,790,243	\$72,886	4%
Other Operating Expenses and Services	\$9,164,989	\$10,077,970	\$10,404,309	\$326,339	3%
Capital Outlay	\$267,961	\$176,333	\$335,600	\$159,267	90%
Other Outgo	\$41,931	\$32,780	\$16,390	(\$16,390)	(50%)
<b>Total Expenditures</b>	<b>\$93,632,104</b>	<b>\$95,562,189</b>	<b>\$96,548,969</b>	<b>\$986,780</b>	<b>1%</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>\$2,654,109</b>	<b>(\$2,528,803)</b>	<b>(\$5,674,269)</b>	<b>(\$3,145,466)</b>	<b>124%</b>
<b>Other Financing Sources (Uses)</b>					
Intrafund Transfers - In	\$348,203	\$649,184	\$826,581	\$177,397	27%
Intrafund Transfers - Out	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$4,055,745	\$865,000	\$740,000	(\$125,000)	(14%)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$3,707,542)</b>	<b>(\$215,816)</b>	<b>\$86,581</b>	<b>\$302,397</b>	<b>(140%)</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(\$1,053,433)</b>	<b>(\$2,744,619)</b>	<b>(\$5,587,688)</b>	<b>(\$2,843,069)</b>	<b>104%</b>
<b>Beginning Fund Balance</b>	<b>\$28,995,517</b>	<b>\$27,942,084</b>	<b>\$25,197,465</b>		
<b>Ending Fund Balance</b>	<b>\$27,942,084</b>	<b>\$25,197,465</b>	<b>\$19,609,777</b>		

**Transfer In Amounts:**  
 \$396,581 Grant Administration  
 \$430,000 All Remaining  
 Extended Learning Reserves

**Transfer Out Amounts:**  
 \$200,000 Childrens Center  
 \$540,000 Construction Fund

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

	2016-17	2017-18	2018-19	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
<b>REVENUES</b>					
Federal	\$3,907,485	\$6,143,275	\$5,317,365	(\$825,910)	(13%)
State	\$15,949,679	\$28,947,824	\$27,048,457	(\$1,899,367)	(7%)
Local	\$1,218,770	\$2,105,198	\$1,760,702	(\$344,496)	(16%)
Total Revenues	<u>\$21,075,934</u>	<u>\$37,196,297</u>	<u>\$34,126,524</u>	<u>(\$3,069,773)</u>	<u>(8%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$3,955,091	\$5,340,167	\$4,677,205	(\$662,962)	(12%)
Classified and Other Nonacademic Salaries	\$4,009,159	\$5,365,785	\$4,376,312	(\$989,473)	(18%)
Employee Benefits	\$2,116,503	\$2,625,717	\$2,567,146	(\$58,571)	(2%)
Supplies & Materials	\$692,499	\$1,392,316	\$1,262,717	(\$129,599)	(9%)
Other Operating Expenses and Services	\$7,916,092	\$18,774,318	\$17,411,205	(\$1,363,113)	(7%)
Capital Outlay	\$871,792	\$1,800,412	\$2,179,330	\$378,918	21%
Other Outgo	\$1,136,033	\$1,337,098	\$1,256,028	(\$81,070)	(6%)
Total Expenditures	<u>\$20,697,169</u>	<u>\$36,635,813</u>	<u>\$33,729,943</u>	<u>(\$2,905,870)</u>	<u>(8%)</u>
Excess of Revenues over (under) Expenditures	<u>\$378,765</u>	<u>\$560,484</u>	<u>\$396,581</u>	<u>(\$163,903)</u>	<u>(29%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$0	\$0	\$0	\$0	0%
Intrafund Transfers - Out	\$340,553	\$482,721	\$396,581	(\$86,140)	(18%)
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>(\$482,721)</u>	<u>(\$396,581)</u>	<u>\$86,140</u>	<u>(18%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$38,212</u>	<u>\$77,763</u>	<u>\$0</u>	<u>(\$77,763)</u>	
Beginning Fund Balance	<u>\$602,604</u>	<u>\$640,816</u>	<u>\$718,579</u>		
Ending Fund Balance	<u><u>\$640,816</u></u>	<u><u>\$718,579</u></u>	<u><u>\$718,579</u></u>		

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

	June 30, 2017 Actual Ending Balance	June 30, 2018 Adjusted Ending Balance	June 30, 2019 Tentative Budget
Fund Balance			
Reserved for Restricted Purpose	\$0	\$0	\$0
Designated:			
State Mandated Contingency (5%)	\$4,681,605	\$4,778,109	\$4,827,448
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	\$14,334,328	\$14,482,345
Total Designated	<u>\$20,190,904</u>	<u>\$20,472,225</u>	<u>\$20,669,581</u>
Undesignated	\$7,751,180	\$4,725,240	(\$1,059,804)
Total Fund Balance	<u><u>\$27,942,084</u></u>	<u><u>\$25,197,465</u></u>	<u><u>\$19,609,777</u></u>
% Designated Ending Balance/Expenditures	21.6%	21.4%	21.4%
% Total Ending Balance/Expenditures	29.8%	26.4%	20.3%

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

	<b>2017-18 Adjusted Budget</b>	<b>2018-19 Tentative Budget</b>	<b>Variance B17-18 vs B18-19 \$</b>
<b>INTERFUND TRANSFERS - OUT</b>			
To Construction- District Projects Fund	\$615,000	\$540,000	(\$75,000)
To Construction- West Campus Replacement	\$0	\$0	\$0
To Construction- Facility Master Plan	\$0	\$0	\$0
To Athletics - Trust	\$0	\$0	\$0
To Children's Center Fund	\$250,000	\$200,000	(\$50,000)
Total	<u>\$865,000</u>	<u>\$740,000</u>	<u>(\$125,000)</u>

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE 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	
<b>REVENUES</b>								
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>
<b>EXPENDITURES</b>								
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>
<b>Other Financing Sources (Uses)</b>								
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>\$727,533</u>	<u>\$2,675,646</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>\$297,533</u></u>	<u><u>\$2,477,646</u></u>

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

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

	2016-17 Actual	2017-18 Projected Results	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
Local	\$4,784,411	\$5,001,000	\$5,275,000	\$274,000	5%
Total Revenues	<u>\$4,784,411</u>	<u>\$5,001,000</u>	<u>\$5,275,000</u>	<u>\$274,000</u>	<u>6%</u>
<b>EXPENDITURES</b>					
Classified and Other Nonacademic Salaries	\$854,664	\$801,483	\$810,000	\$8,517	1%
Employee Benefits	\$332,603	\$400,000	\$425,000	\$ 25,000.00	6%
Supplies & Materials	\$3,459,888	\$3,311,000	\$3,500,000	\$189,000	6%
Other Operating Expenses and Services	\$142,608	\$175,000	\$225,000	\$50,000	29%
Capital Outlay	\$93,916	\$127,427	\$130,000	\$2,573	2%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$4,883,680</u>	<u>\$4,814,910</u>	<u>\$5,090,000</u>	<u>\$275,090</u>	<u>6%</u>
Excess of Revenues over (under) Expenditures	<u>(\$99,269)</u>	<u>\$186,090</u>	<u>\$185,000</u>	<u>(\$1,090)</u>	<u>(1%)</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$0	\$0	\$0	\$0	n/a
Interfund Transfers - Out	\$0	\$0	\$0	\$0	n/a
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>\$186,090</u>	<u>\$185,000</u>	<u>(\$1,090)</u>	<u>1%</u>
Beginning Fund Balance	<u>\$6,893,490</u>	<u>\$6,794,221</u>	<u>\$6,980,311</u>		
Ending Fund Balance	<u><u>\$6,794,221</u></u>	<u><u>\$6,980,311</u></u>	<u><u>\$7,165,311</u></u>		

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

	2016-17	2017-18	2018-19	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
<b>REVENUES</b>					
Local	\$3,109,161	\$3,110,731	\$3,100,000	(\$10,731)	(0%)
Total Revenues	<u>\$3,109,161</u>	<u>\$3,110,731</u>	<u>\$3,100,000</u>	<u>(\$10,731)</u>	<u>(0%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,054,754	\$1,268,584	\$1,276,733	\$8,149	1%
Employee Benefits	\$247,878	\$387,722	\$396,765	\$9,043	4%
Supplies & Materials	\$1,489,157	\$1,380,034	\$1,251,700	(\$128,334)	(9%)
Other Operating Expenses and Services	\$231,459	\$234,880	\$227,500	(\$7,380)	(3%)
Capital Outlay	\$7,910	\$35,837	\$22,000	(\$13,837)	(175%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$3,031,158</u>	<u>\$3,307,057</u>	<u>\$3,174,698</u>	<u>(\$132,359)</u>	<u>(4%)</u>
Excess of Revenues over (under) Expenditures	<u>\$78,003</u>	<u>(\$196,326)</u>	<u>(\$74,698)</u>	\$121,628	156%
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$0	\$0	\$0	\$0	n/a
Interfund Transfers - Out	\$0	\$0	\$1,100	\$1,100	100%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>(\$1,100)</u>	<u>\$1,100</u>	<u>100%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$78,003	(\$196,326)	(\$75,798)	<u>\$120,528</u>	155%
Beginning Fund Balance	<u>\$232,487</u>	<u>\$310,490</u>	<u>\$114,164</u>		
Ending Fund Balance	<u>\$310,490</u>	<u>\$114,164</u>	<u>\$38,366</u>		

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

	2016-17 Actual	2017-18 Adjusted Budget	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
Local	\$70,601	\$66,980	\$55,000	(\$11,980)	(18%)
Total Revenues	<u>\$70,601</u>	<u>\$66,980</u>	<u>\$55,000</u>	<u>(\$11,980)</u>	<u>(18%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$14,636	\$13,000	\$14,500	\$1,500	n/a
Employee Benefits	\$3,534	\$3,000	\$2,000	(\$1,000)	n/a
Supplies & Materials	\$1,793	\$1,000	\$500	(\$500)	(50%)
Other Operating Expenses and Services	\$29,577	\$25,980	\$26,000	\$20	n/a
Capital Outlay	\$20,905	\$24,000	\$24,000	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$70,445</u>	<u>\$66,980</u>	<u>\$67,000</u>	<u>\$20</u>	<u>0%</u>
Excess of Revenues over (under) Expenditures	<u>\$156</u>	<u>\$0</u>	<u>(\$12,000)</u>	<u>(\$12,000)</u>	<u>100%</u>
<b>Other Financing Sources (Uses)</b>					
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>\$0</u>	<u>(\$12,000)</u>	<u>(\$12,000)</u>	<u>100%</u>
Beginning Fund Balance	<u>\$37,588</u>	<u>\$37,744</u>	<u>\$37,744</u>		
Ending Fund Balance	<u><u>\$37,744</u></u>	<u><u>\$37,744</u></u>	<u><u>\$25,744</u></u>		

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
Center for Lifelong Learning**

	2016-17	2017-18	2018-19	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
<b>REVENUES</b>					
Local	\$1,665,481	\$1,323,589	\$418,970	(\$904,619)	(68%)
<b>Total Revenues</b>	<u>\$1,665,481</u>	<u>\$1,323,589</u>	<u>\$418,970</u>	<u>(\$904,619)</u>	<u>(68%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$694,355	\$577,342	\$163,880	(\$413,462)	(72%)
Classified and Other Nonacademic Salaries	\$487,867	\$232,601	\$53,324	(\$179,277)	(77%)
Employee Benefits	\$230,324	\$135,303	\$35,373	(\$99,930)	(74%)
Supplies & Materials	\$153,678	\$129,400	\$20,470	(\$108,930)	(84%)
Other Operating Expenses and Services	\$298,551	\$288,943	\$141,060	(\$147,883)	(51%)
Capital Outlay	\$3,618	\$0	\$2,500	\$2,500	n/a
Other Outgo	\$0	\$0	\$0	\$0	n/a
<b>Total Expenditures</b>	<u>\$1,868,393</u>	<u>\$1,363,589</u>	<u>\$416,607</u>	<u>(\$946,982)</u>	<u>(69%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$202,912)</u>	<u>(\$40,000)</u>	\$2,363	\$42,363	(106%)
Other Financing Sources (Uses)					
Interfund Transfers - In	\$54,362	\$188,550	\$40,000	(\$14,362)	(8%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	n/a
<b>Total Other Financing Sources (Uses)</b>	<u>\$54,362</u>	<u>\$188,550</u>	<u>\$40,000</u>	<u>\$14,362</u>	<u>8%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$148,550)</u>	\$148,550	\$42,363	<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>		

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

	2016-17 Actual	2017-18 Adjusted Budget	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
Federal	\$19,109	\$21,500	\$21,500	\$0	0%
State	\$110,965	\$89,000	\$122,000	\$33,000	37%
Local	\$340,941	\$347,335	\$333,500	(\$13,835)	(4%)
Total Revenues	<u>\$471,015</u>	<u>\$457,835</u>	<u>\$477,000</u>	<u>\$19,165</u>	<u>4%</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$187,918	\$131,745	\$129,266	(\$2,479)	(2%)
Classified and Other Nonacademic Salaries	\$328,341	\$285,610	\$319,818	\$34,208	12%
Employee Benefits	\$217,668	\$220,134	\$210,385	(\$9,749)	(4%)
Supplies & Materials	\$13,324	\$15,658	\$15,658	\$0	0%
Other Operating Expenses and Services	\$584	\$900	\$900	\$0	0%
Capital Outlay	\$0	\$2,835	\$0	(\$2,835)	(100%)
Other Outgo	\$826	\$0	\$0	\$0	0%
Total Expenditures	<u>\$748,661</u>	<u>\$656,882</u>	<u>\$676,027</u>	<u>(\$91,779)</u>	<u>(14%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$277,646)</u>	<u>(\$199,047)</u>	<u>(\$199,027)</u>	<u>\$20</u>	<u>(0%)</u>
<b>Other Financing Sources (Uses)</b>					
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>	\$50,953	\$973	<u>\$128,599</u>	
Beginning Fund Balance	<u>\$31,974</u>	<u>(\$45,672)</u>	<u>\$5,281</u>		
Ending Fund Balance	<u>(\$45,672)</u>	<u>\$5,281</u>	<u>\$6,254</u>		

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE 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
<b>REVENUES</b>									
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	\$810,620	\$5,000	\$13,529	\$351,500	\$140,000	\$2,165,499
Total Revenues	<u>\$44,850</u>	<u>\$800,000</u>	<u>\$0</u>	<u>\$810,620</u>	<u>\$5,000</u>	<u>\$13,529</u>	<u>\$351,500</u>	<u>\$140,000</u>	<u>\$2,165,499</u>
<b>EXPENDITURES</b>									
Academic Salaries	\$0	\$163,703	\$0	\$0	\$3,000	\$0	\$0	\$0	\$166,703
Classified and Other Nonacademic Salaries	\$40,000	\$264,222	\$0	\$436,097	\$500	\$10,000	\$90,000	\$85,523	\$926,342
Employee Benefits	\$3,750	\$161,238	\$0	\$116,367	\$440	\$938	\$5,500	\$28,164	\$316,397
Supplies & Materials	\$0	\$36,500	\$1,000	\$20,500	\$1,060	\$2,591	\$161,050	\$1,000	\$223,701
Other Operating Expenses and Services	\$1,100	\$102,400	\$3,106	\$224,656	\$0	\$0	\$20,120	\$17,000	\$368,382
Capital Outlay	\$0	\$0	\$9,000	\$13,000	\$0	\$0	\$0	\$0	\$22,000
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$44,850</u>	<u>\$728,063</u>	<u>\$13,106</u>	<u>\$810,620</u>	<u>\$5,000</u>	<u>\$13,529</u>	<u>\$276,670</u>	<u>\$131,687</u>	<u>\$2,023,525</u>
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$71,937</u>	<u>(\$13,106)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,830</u>	<u>\$8,313</u>	<u>\$141,974</u>
<b>Other Financing Sources (Uses)</b>									
Interfund Transfers - In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$750	\$0	\$750
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$750)</u>	<u>\$0</u>	<u>(\$750)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$0</u>	<u>\$71,937</u>	<u>(\$13,106)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,080</u>	<u>\$8,313</u>	<u>\$141,224</u>
Beginning Fund Balance	<u>(\$9,092)</u>	<u>\$252,966</u>	<u>\$13,106</u>	<u>\$0</u>	<u>\$35,562</u>	<u>\$13,529</u>	<u>\$72,851</u>	<u>(\$2,122)</u>	<u>\$376,800</u>
Ending Fund Balance	<u>(\$9,092)</u>	<u>\$324,903</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,562</u>	<u>\$13,529</u>	<u>\$146,931</u>	<u>\$6,191</u>	<u>\$518,024</u>

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

	2016-17	2017-18	2018-19	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
<b>REVENUES</b>					
State	\$700,813	\$480,000	\$480,000	\$0	0%
Total Revenues	<u>\$700,813</u>	<u>\$480,000</u>	<u>\$480,000</u>	<u>\$0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
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	\$669,270	\$619,923	(\$49,347)	(7%)
Other Operating Expenses and Services	\$95,270	\$149,000	\$60,000	(\$89,000)	(60%)
Capital Outlay	\$129,894	\$227,671	\$210,671	(\$17,000)	(7%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$409,892</u>	<u>\$1,045,941</u>	<u>\$890,594</u>	<u>(\$155,347)</u>	<u>(15%)</u>
Excess of Revenues over (under) Expenditures	<u>\$290,921</u>	<u>(\$565,941)</u>	<u>(\$410,594)</u>	<u>\$155,347</u>	<u>(27%)</u>
<b>Other Financing Sources (Uses)</b>					
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>\$290,921</u>	<u>(\$565,941)</u>	<u>(\$410,594)</u>	<u>\$155,347</u>	
Beginning Fund Balance	<u>\$980,672</u>	<u>\$1,271,593</u>	<u>\$705,652</u>		
Ending Fund Balance	<u><u>\$1,271,593</u></u>	<u><u>\$705,652</u></u>	<u><u>\$295,058</u></u>		

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2018-19 TENTATIVE BUDGET  
Insurance Fund**

	2016-17	2017-18	2018-19	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
<b>REVENUES</b>					
Local	\$10,872	\$5,000	\$5,000	\$0	0%
Total Revenues	<u>\$10,872</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0%</u>
<b>EXPENDITURES</b>					
Other Operating Expenses and Services	\$50,400	\$55,000	\$51,000	(\$4,000)	(8%)
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$50,400</u>	<u>\$55,000</u>	<u>\$51,000</u>	<u>(\$4,000)</u>	<u>(8%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$39,528)</u>	<u>(\$50,000)</u>	<u>(\$46,000)</u>	<u>\$4,000</u>	<u>(9%)</u>
<b>Other Financing Sources (Uses)</b>					
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>(\$50,000)</u>	<u>(\$46,000)</u>	<u>\$4,000</u>	<u>(9%)</u>
Beginning Fund Balance	<u>\$446,059</u>	<u>\$406,531</u>	<u>\$356,531</u>		
Ending Fund Balance	<u><u>\$406,531</u></u>	<u><u>\$356,531</u></u>	<u><u>\$310,531</u></u>		

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

	2016-17 Actual	2017-18 Adjusted Budget	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
Property Taxes	\$3,840,006	\$6,066,500	\$3,945,000	(\$2,121,500)	(54%)
Local	\$46,944	\$25,000	\$30,000	\$5,000	17%
Total Revenues	<u>\$3,886,951</u>	<u>\$6,091,500</u>	<u>\$3,975,000</u>	<u>(\$2,116,500)</u>	<u>(53%)</u>
<b>EXPENDITURES</b>					
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	\$2,885,615	\$2,751,400	(\$134,215)	(5%)
Total Expenditures	<u>\$4,406,125</u>	<u>\$7,230,615</u>	<u>\$4,796,400</u>	<u>(\$2,434,215)</u>	<u>(51%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$519,174)</u>	<u>(\$1,139,114)</u>	<u>(\$821,399)</u>	\$317,715	(39%)
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In		\$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>(\$1,139,114)</u>	<u>(\$821,399)</u>	<u>\$317,715</u>	<u>(39%)</u>
Beginning Fund Balance	<u>\$7,875,307</u>	<u>\$7,356,132</u>	<u>\$6,217,018</u>		
Ending Fund Balance	<u>\$7,356,132</u>	<u>\$6,217,018</u>	<u>\$5,395,619</u>		

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

	2016-17 Actual	2017-18 Projected Expenses	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
State	\$1,838,220	\$940,744	\$1,700,000	\$759,256	81%
Local	\$919,433	\$77,494	\$60,000	(\$17,494)	(23%)
<b>Total Revenues</b>	<u>\$2,757,653</u>	<u>\$1,018,238</u>	<u>\$1,760,000</u>	<u>\$741,762</u>	<u>73%</u>
<b>EXPENDITURES</b>					
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	\$180,189	\$0	\$0	\$0	0%
Capital Outlay	\$3,865,120	\$5,656,500	\$5,792,012	\$135,512	2%
Other Outgo	\$0	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<u>\$4,045,309</u>	<u>\$5,656,500</u>	<u>\$5,792,012</u>	<u>\$135,512</u>	<u>2%</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>(\$1,287,656)</u>	<u>(\$4,638,262)</u>	<u>(\$4,032,012)</u>	<u>\$606,250</u>	<u>(13%)</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$3,890,495	\$615,000	\$540,000	(\$75,000)	(12%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
<b>Total Other Financing Sources (Uses)</b>	<u>\$3,890,495</u>	<u>\$615,000</u>	<u>\$540,000</u>	<u>(\$75,000)</u>	<u>(12%)</u>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<u>\$2,602,839</u>	<u>(\$4,023,262)</u>	<u>(\$3,492,012)</u>	<u>\$531,250</u>	<u>(13%)</u>
<b>Beginning Fund Balance</b>	<u>\$18,038,059</u>	<u>\$20,640,898</u>	<u>\$16,617,636</u>		
<b>Ending Fund Balance</b>	<u>\$20,640,898</u>	<u>\$16,617,636</u>	<u>\$13,125,624</u>		

Expenditure Amounts:  
 - Emergency District Maintenance \$540,000  
 - Energy Loan \$55,000  
 - Facility Master Plan \$210,000  
 - Deferred Maintenance \$1,787,012 from Prior Years  
 - Deferred Maintenance \$1,700,00 Current Year

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

	2016-17 Actual	2017-18 Projected Expenses	2018-19 Tentative Budget	Variance B17-18 vs B18-19	
				\$	%
<b>REVENUES</b>					
State	\$1,057,978	\$238,900	\$0	(\$238,900)	(100%)
Local	\$8,441	\$0	\$0	\$0	0%
<b>Total Revenues</b>	<b>\$1,066,419</b>	<b>\$238,900</b>	<b>\$0</b>	<b>(\$238,900)</b>	<b>(100%)</b>
<b>EXPENDITURES</b>					
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	\$0	\$0	\$0	0%
Capital Outlay	\$2,588,988	\$1,000,000	\$1,115,000	\$115,000	12%
<b>Total Expenditures</b>	<b>\$2,588,988</b>	<b>\$1,000,000</b>	<b>\$1,115,000</b>	<b>\$115,000</b>	<b>12%</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(\$1,522,569)</b>	<b>(\$761,100)</b>	<b>(\$1,115,000)</b>	<b>(\$353,900)</b>	<b>46%</b>
<b>Other Financing Sources (Uses)</b>					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
<b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(\$1,522,569)</b>	<b>(\$761,100)</b>	<b>(\$1,115,000)</b>	<b>(\$353,900)</b>	<b>46%</b>
Beginning Fund Balance	\$5,061,312	\$3,538,743	\$2,777,643		
Ending Fund Balance	\$3,538,743	\$2,777,643	\$1,662,643		

Budgeted expenditures:  
 - \$365,000 Various Dept budgets  
 - \$750,000 IT Refresh  
 - No Transfer In from General Fund