

SANTA BARBARA COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

for the Fiscal Year

JULY 1, 2019 - JUNE 30, 2020

**Dr. Helen Benjamin
President**

BOARD OF TRUSTEES

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

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
General Fund - Unrestricted

	2017-18	2018-19	2019-20	Variance	
	Actual	ESTIMATED Actual	Tentative Budget	E18-19 vs B19-20 \$	%
REVENUES					
Federal	\$15,223	\$0	\$0	\$0	0%
State	\$37,910,222	\$43,409,000	\$46,541,685	\$3,132,685	7%
Local	\$55,883,729	\$54,414,000	\$55,816,500	\$1,402,500	3%
Total Revenues	\$93,809,174	\$97,823,000	\$102,358,185	\$4,535,185	5%
EXPENDITURES					
Academic Salaries	\$40,852,890	\$45,257,000	\$45,892,048	\$635,048	1%
Classified and Other Nonacademic Salaries	\$19,705,295	\$21,454,000	\$22,766,702	\$1,312,702	6%
Employee Benefits	\$19,160,018	\$21,232,000	\$23,859,391	\$2,627,391	12%
Supplies & Materials	\$1,766,248	\$1,615,000	\$1,864,605	\$249,605	15%
Other Operating Expenses and Services	\$9,742,683	\$9,811,000	\$10,724,905	\$913,905	9%
Capital Outlay	\$173,802	\$321,000	\$378,500	\$57,500	18%
Other Outgo	\$10,600	\$16,000	\$16,390	\$390	2%
Appropriation for Contingencies	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$91,411,536	\$99,706,000	\$105,502,541	\$5,796,541	6%
Excess of Revenues over (under) Expenditures	\$2,397,638	(\$1,883,000)	(\$3,144,356)	(\$1,261,356)	67%
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$450,766	\$829,000	\$400,000	(\$429,000)	(52%)
Intrafund Transfers - Out	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$865,000	\$1,215,000	\$2,150,000	\$935,000	77%
Total Other Financing Sources (Uses)	(\$414,234)	(\$386,000)	(\$1,750,000)	(\$1,364,000)	353%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$1,983,404	(\$2,269,000)	(\$4,894,356)	(\$2,625,356)	116%
Beginning Fund Balance	\$27,942,084	\$29,925,488	\$27,656,488		
Ending Fund Balance	\$29,925,488	\$27,656,488	\$22,762,132		

Transfer Out Amounts:
\$200,000 Childrens Center
\$200,000 Food Service
\$750,000 Equipment Fund
\$750,000 Construction Fund
\$250,000 Sinking Fund for Turf
Replacement

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
General Fund - Restricted

	2017-18	2018-19	2019-20	Variance	
	Actual	Adjusted Budget	Tentative Budget	B18-19 vs B19-20 \$	%
REVENUES					
Federal	\$4,014,084	\$5,223,183	\$3,444,899	(\$1,778,284)	(34%)
State	\$18,998,730	\$34,995,816	\$28,204,933	(\$6,790,883)	(19%)
Local	\$922,559	\$1,204,153	\$1,450,017	\$245,864	20%
Total Revenues	<u>\$23,935,373</u>	<u>\$41,423,152</u>	<u>\$33,099,849</u>	<u>(\$8,323,303)</u>	<u>(20%)</u>
EXPENDITURES					
Academic Salaries	\$4,142,967	\$5,235,590	\$3,976,377	(\$1,259,213)	(24%)
Classified and Other Nonacademic Salaries	\$4,250,146	\$5,155,529	\$4,025,942	(\$1,129,587)	(22%)
Employee Benefits	\$2,186,362	\$2,577,131	\$2,609,300	\$32,169	1%
Supplies & Materials	\$555,986	\$1,238,920	\$995,523	(\$243,397)	(20%)
Other Operating Expenses and Services	\$10,720,318	\$22,581,354	\$18,400,970	(\$4,180,384)	(19%)
Capital Outlay	\$915,478	\$2,357,191	\$742,750	(\$1,614,441)	(68%)
Other Outgo	\$1,007,698	\$1,809,310	\$1,948,987	\$139,677	8%
Total Expenditures	<u>\$23,778,955</u>	<u>\$40,955,025</u>	<u>\$32,699,849</u>	<u>(\$8,255,176)</u>	<u>(20%)</u>
Excess of Revenues over (under) Expenditures	<u>\$156,418</u>	<u>\$468,127</u>	<u>\$400,000</u>	<u>(\$68,127)</u>	<u>(15%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$0	\$0	\$0	\$0	0%
Intrafund Transfers - Out	\$145,904	\$656,163	\$400,000	(\$256,163)	(39%)
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>(\$145,904)</u>	<u>(\$656,163)</u>	<u>(\$400,000)</u>	<u>\$256,163</u>	<u>(39%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$10,514</u>	<u>(\$188,036)</u>	<u>\$0</u>	<u>\$188,036</u>	
Beginning Fund Balance	<u>\$602,604</u>	<u>\$613,118</u>	<u>\$425,082</u>		
Ending Fund Balance	<u><u>\$613,118</u></u>	<u><u>\$425,082</u></u>	<u><u>\$425,082</u></u>		

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
General Fund
Fund Balance**

	June 30, 2018 Actual Ending Balance	June 30, 2019 Estimated Ending Balance	June 30, 2020 Tentative Budget
Fund Balance			
Reserved for Restricted Purpose	\$0	\$0	\$0
Designated:			
State Mandated Contingency (5%)	\$4,570,577	\$4,985,300	\$5,275,127
Banked TLUs	\$1,359,787	\$1,359,787	\$1,359,787
General Apportionment Deferral	\$0	\$0	\$0
Additional Reserve required to meet 15% principle	\$13,711,730	\$14,955,900	\$15,825,381
Total Designated	<u>\$19,642,094</u>	<u>\$21,300,987</u>	<u>\$22,460,295</u>
Undesignated	\$10,283,394	\$6,355,501	\$301,836
Total Fund Balance	<u><u>\$29,925,488</u></u>	<u><u>\$27,656,488</u></u>	<u><u>\$22,762,132</u></u>
% Designated Ending Balance/Expenditures	21.5%	21.4%	21.3%
% Total Ending Balance/Expenditures	32.7%	27.7%	21.6%

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
General Fund
Interfund Transfers**

	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20 \$
INTERFUND TRANSFERS - OUT			
To Construction- District Projects Fund	\$565,000	\$750,000	\$185,000
To Construction- Future Turf Replacement	\$0	\$250,000	\$250,000
To Equipment Fund	\$350,000	\$750,000	\$400,000
To Athletics - Trust	\$0	\$0	\$0
To Children's Center Fund	\$200,000	\$200,000	\$0
To Food Service Fund	\$100,000	\$200,000	\$100,000
Total	<u>\$1,215,000</u>	<u>\$2,150,000</u>	<u>\$935,000</u>

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Fiduciary Funds**

	Fund 71	Fund 72	Fund 74	Fund 75	Fund 79	Fund 81	Fund 77	
	Associated Students	Student Representation Fee	Financial Aid	Scholarship	Special Trust & Co-curricular	Student Clubs	Extended Learning Trusts & Reserve	TOTAL
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	\$30,000	\$3,275,000
Total Revenues	\$60,000	\$35,000	\$32,000,000	\$2,000,000	\$1,100,000	\$50,000	\$30,000	\$35,275,000
EXPENDITURES								
Academic Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Employee Benefits	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000
Supplies & Materials	\$10,000	\$30,000	\$0	\$78,000	\$600,000	\$25,000	\$0	\$743,000
Other Operating Expenses and Services	\$10,000	\$20,000	\$1,000	\$1,000	\$400,000	\$25,000	\$0	\$457,000
Capital Outlay	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$8,000
Other Outgo	\$5,000	\$0	\$31,999,000	\$1,400,000	\$50,000	\$1,000	\$0	\$33,455,000
Total Expenditures	\$25,000	\$50,000	\$32,000,000	\$1,479,000	\$1,089,000	\$51,000	\$0	\$34,694,000
Excess of Revenues over (under) Expenditures	\$35,000	(\$15,000)	\$0	\$521,000	\$11,000	(\$1,000)	\$30,000	\$581,000
Other Financing Sources (Uses)								
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
Interfund Transfers - Out	\$10,000	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$70,000
Total Other Financing Sources (Uses)	(\$10,000)	\$0	\$0	\$0	(\$30,000)	\$10,000	(\$30,000)	(\$60,000)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$25,000	(\$15,000)	\$0	\$521,000	(\$19,000)	\$9,000	\$0	\$521,000
Beginning Fund Balance	\$80,000	\$141,000	\$0	\$0	\$1,163,000	\$63,000	\$248,000	\$1,695,000
Ending Fund Balance	\$105,000	\$126,000	\$0	\$521,000	\$1,144,000	\$72,000	\$248,000	\$2,216,000

Transfer Out Amounts:
- \$30,000 Donations to Trusts

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Campus Store Fund**

	2017-18 Actual	2018-19 Projected Results	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
Local	\$4,961,929	\$5,029,062	\$5,000,709	(\$28,353)	(1%)
Total Revenues	<u>\$4,961,929</u>	<u>\$5,029,062</u>	<u>\$5,000,709</u>	<u>(\$28,353)</u>	<u>(1%)</u>
EXPENDITURES					
Classified and Other Nonacademic Salaries	\$812,226	\$833,621	\$910,870	\$77,249	9%
Employee Benefits	\$346,132	\$318,541	\$370,226	\$ 51,685.00	16%
Supplies & Materials	\$3,422,879	\$3,597,339	\$3,453,013	(\$144,326)	(4%)
Other Operating Expenses and Services	\$316,633	\$266,960	\$255,182	(\$11,778)	(4%)
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$4,897,870</u>	<u>\$5,016,461</u>	<u>\$4,989,291</u>	<u>(\$27,170)</u>	<u>(1%)</u>
Excess of Revenues over (under) Expenditures	<u>\$64,059</u>	<u>\$12,601</u>	<u>\$11,418</u>	<u>(\$1,183)</u>	<u>(9%)</u>
Other Financing Sources (Uses)					
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>\$64,059</u>	<u>\$12,601</u>	<u>\$11,418</u>	<u>(\$1,183)</u>	<u>(2%)</u>
Beginning Fund Balance	<u>\$6,829,910</u>	<u>\$6,893,969</u>	<u>\$6,906,570</u>		
Ending Fund Balance	<u><u>\$6,893,969</u></u>	<u><u>\$6,906,570</u></u>	<u><u>\$6,917,988</u></u>		

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Food Service Fund

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
Local	\$3,178,839	\$3,110,250	\$3,136,250	\$26,000	1%
Total Revenues	<u>\$3,178,839</u>	<u>\$3,110,250</u>	<u>\$3,136,250</u>	<u>\$26,000</u>	<u>1%</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,305,283	\$1,236,936	\$1,227,200	(\$9,736)	(1%)
Employee Benefits	\$395,139	\$391,614	\$456,937	\$65,323	17%
Supplies & Materials	\$1,431,191	\$1,385,123	\$1,418,595	\$33,472	2%
Other Operating Expenses and Services	\$254,931	\$227,500	\$216,150	(\$11,350)	(4%)
Capital Outlay	\$26,115	\$22,000	\$5,000	(\$17,000)	(65%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$3,412,659</u>	<u>\$3,263,173</u>	<u>\$3,323,882</u>	<u>\$60,709</u>	<u>2%</u>
Excess of Revenues over (under) Expenditures	<u>(\$233,820)</u>	<u>(\$152,923)</u>	<u>(\$187,632)</u>	<u>(\$34,709)</u>	<u>15%</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$100,000	\$200,000	\$100,000	n/a
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$100,000</u>	<u>\$200,000</u>	<u>(\$100,000)</u>	<u>100%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$233,820)</u>	<u>(\$52,923)</u>	\$12,368	<u>\$65,291</u>	<u>(28%)</u>
Beginning Fund Balance	<u>\$310,490</u>	<u>\$76,670</u>	<u>\$23,747</u>		
Ending Fund Balance	<u>\$76,670</u>	<u>\$23,747</u>	<u>\$36,115</u>		

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Fleet Services Fund

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
Local	\$55,251	\$55,000	\$60,000	\$5,000	9%
Total Revenues	<u>\$55,251</u>	<u>\$55,000</u>	<u>\$60,000</u>	<u>\$5,000</u>	<u>9%</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$16,324	\$14,500	\$14,500	\$0	n/a
Employee Benefits	\$1,773	\$1,368	\$1,400	\$32	n/a
Supplies & Materials	\$473	\$500	\$500	\$0	0%
Other Operating Expenses and Services	\$32,551	\$26,000	\$28,000	\$2,000	n/a
Capital Outlay	\$20,933	\$24,000	\$23,000	(\$1,000)	(4%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$72,054</u>	<u>\$66,368</u>	<u>\$67,400</u>	<u>\$1,032</u>	<u>2%</u>
Excess of Revenues over (under) Expenditures	<u>(\$16,803)</u>	<u>(\$11,368)</u>	<u>(\$7,400)</u>	<u>\$3,968</u>	<u>(35%)</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>(\$16,803)</u>	<u>(\$11,368)</u>	<u>(\$7,400)</u>	<u>\$3,968</u>	<u>(54%)</u>
Beginning Fund Balance	<u>\$37,743</u>	<u>\$20,940</u>	<u>\$9,572</u>		
Ending Fund Balance	<u><u>\$20,940</u></u>	<u><u>\$9,572</u></u>	<u><u>\$2,172</u></u>		

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
School of Extended Learning Fee Based Courses**

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
Local	\$1,264,863	\$418,970	\$370,981	(\$47,989)	(11%)
Total Revenues	<u>\$1,264,863</u>	<u>\$418,970</u>	<u>\$370,981</u>	<u>(\$47,989)</u>	<u>(11%)</u>
EXPENDITURES					
Academic Salaries	\$561,825	\$175,354	\$159,440	(\$15,914)	(9%)
Classified and Other Nonacademic Salaries	\$243,459	\$56,386	\$26,000	(\$30,386)	(54%)
Employee Benefits	\$140,104	\$37,309	\$25,952	(\$11,357)	(30%)
Supplies & Materials	\$111,528	\$20,470	\$9,000	(\$11,470)	(56%)
Other Operating Expenses and Services	\$284,605	\$141,060	\$125,800	(\$15,260)	(11%)
Capital Outlay	\$5,157	\$2,500	\$2,000	(\$500)	n/a
Other Outgo	\$0	\$0	\$0	\$0	n/a
Total Expenditures	<u>\$1,346,678</u>	<u>\$433,079</u>	<u>\$348,192</u>	<u>(\$84,887)</u>	<u>(20%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$81,815)</u>	<u>(\$14,109)</u>	\$22,789	\$36,898	(262%)
Other Financing Sources (Uses)					
Interfund Transfers - In	\$233,365	\$0	\$30,000	(\$203,365)	n/a
Interfund Transfers - Out	\$0	\$0	\$0	\$0	n/a
Total Other Financing Sources (Uses)	<u>\$233,365</u>	<u>\$0</u>	<u>\$30,000</u>	<u>\$203,365</u>	<u>#DIV/0!</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$151,550	(\$14,109)	\$52,789	<u>\$66,898</u>	
Beginning Fund Balance	<u>(\$148,550)</u>	<u>\$3,000</u>	<u>(\$11,109)</u>		
Ending Fund Balance	<u>\$3,000</u>	<u>(\$11,109)</u>	<u>\$41,680</u>		

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Children's Center Fund

	2017-18 Actual	2018-19 Projected Actual	2019-20 Tentative Budget	Variance P18-19 vs B19-20	
				\$	%
REVENUES					
Federal	\$21,642	\$21,502	\$21,502	\$0	0%
State	\$123,511	\$124,054	\$115,000	(\$9,054)	(7%)
Local	\$347,473	\$333,500	\$370,000	\$36,500	11%
Total Revenues	<u>\$492,626</u>	<u>\$479,056</u>	<u>\$506,502</u>	<u>\$27,446</u>	<u>6%</u>
EXPENDITURES					
Academic Salaries	\$136,868	\$145,940	\$138,279	(\$7,661)	(5%)
Classified and Other Nonacademic Salaries	\$322,378	\$328,453	\$345,250	\$16,797	5%
Employee Benefits	\$202,574	\$196,210	\$211,728	\$15,518	8%
Supplies & Materials	\$14,927	\$10,990	\$10,000	(\$990)	(9%)
Other Operating Expenses and Services	\$826	\$1,280	\$1,300	\$20	2%
Capital Outlay	\$2,942	\$0	\$0	\$0	0%
Other Outgo	\$826	\$0	\$0	\$0	0%
Total Expenditures	<u>\$681,341</u>	<u>\$682,873</u>	<u>\$706,557</u>	<u>\$1,532</u>	<u>0%</u>
Excess of Revenues over (under) Expenditures	<u>(\$188,715)</u>	<u>(\$203,817)</u>	<u>(\$200,055)</u>	<u>\$3,762</u>	<u>(2%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$250,000	\$200,000	\$200,000	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$250,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$0</u>	<u>0%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$61,285	(\$3,817)	(\$55)	<u>(\$65,102)</u>	
Beginning Fund Balance	<u>(\$45,088)</u>	<u>\$16,197</u>	<u>\$12,380</u>		
Ending Fund Balance	<u>\$16,197</u>	<u>\$12,380</u>	<u>\$12,325</u>		

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 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
REVENUES									
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local	\$44,850	\$705,032	\$0	\$845,000	\$4,100	\$16,000	\$227,000	\$148,000	\$1,989,982
Total Revenues	<u>\$44,850</u>	<u>\$705,032</u>	<u>\$0</u>	<u>\$845,000</u>	<u>\$4,100</u>	<u>\$16,000</u>	<u>\$227,000</u>	<u>\$148,000</u>	<u>\$1,989,982</u>
EXPENDITURES									
Academic Salaries	\$0	\$152,683	\$0	\$0	\$2,000	\$0	\$0	\$0	\$154,683
Classified and Other Nonacademic Salaries	\$40,000	\$279,614	\$0	\$514,178	\$600	\$13,520	\$55,000	\$103,953	\$1,006,865
Employee Benefits	\$3,760	\$166,485	\$0	\$166,319	\$500	\$1,077	\$2,479	\$32,871	\$373,491
Supplies & Materials	\$0	\$41,000	\$1,000	\$20,500	\$1,000	\$1,403	\$124,900	\$500	\$190,303
Other Operating Expenses and Services	\$1,090	\$65,250	\$3,106	\$255,480	\$0	\$0	\$17,500	\$10,676	\$353,102
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>\$705,032</u>	<u>\$13,106</u>	<u>\$969,477</u>	<u>\$4,100</u>	<u>\$16,000</u>	<u>\$199,879</u>	<u>\$148,000</u>	<u>\$2,100,444</u>
Excess of Revenues over (under) Expenditures	\$0	\$0	(\$13,106)	(\$124,477)	\$0	\$0	\$27,121	\$0	(\$110,462)
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	\$0	\$0	(\$13,106)	(\$124,477)	\$0	\$0	\$27,121	\$0	(\$110,462)
Beginning Fund Balance	(\$52,000)	\$217,354	\$13,106	\$0	\$36,000	\$7,000	\$74,500	(\$26,500)	\$269,460
Ending Fund Balance	<u><u>(\$52,000)</u></u>	<u><u>\$217,354</u></u>	<u><u>\$0</u></u>	<u><u>(\$124,477)</u></u>	<u><u>\$36,000</u></u>	<u><u>\$7,000</u></u>	<u><u>\$101,621</u></u>	<u><u>(\$26,500)</u></u>	<u><u>\$158,998</u></u>

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Restricted Lottery Fund**

	2017-18	2018-19	2019-20	Variance	
	Actual	Adjusted Budget	Tentative Budget	B18-19 vs B19-20 \$	%
REVENUES					
State	\$828,063	\$480,000	\$480,000	\$0	0%
Total Revenues	<u>\$828,063</u>	<u>\$480,000</u>	<u>\$480,000</u>	<u>\$0</u>	<u>0%</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	\$513,353	\$619,923	\$647,399	\$27,476	4%
Other Operating Expenses and Services	\$113,262	\$60,000	\$60,600	\$600	1%
Capital Outlay	\$222,966	\$210,671	\$214,320	\$3,649	2%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$849,581</u>	<u>\$890,594</u>	<u>\$922,319</u>	<u>\$31,725</u>	<u>4%</u>
Excess of Revenues over (under) Expenditures	<u>(\$21,518)</u>	<u>(\$410,594)</u>	<u>(\$442,319)</u>	<u>(\$31,725)</u>	<u>8%</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>(\$21,518)</u>	<u>(\$410,594)</u>	<u>(\$442,319)</u>	<u>(\$31,725)</u>	
Beginning Fund Balance	<u>\$1,271,593</u>	<u>\$1,250,075</u>	<u>\$839,481</u>		
Ending Fund Balance	<u><u>\$1,250,075</u></u>	<u><u>\$839,481</u></u>	<u><u>\$397,162</u></u>		

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Insurance Fund

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
Local	\$11,481	\$5,000	\$5,000	\$0	0%
Total Revenues	<u>\$11,481</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0%</u>
EXPENDITURES					
Other Operating Expenses and Services	\$51,313	\$51,000	\$54,000	\$3,000	6%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$51,313</u>	<u>\$51,000</u>	<u>\$54,000</u>	<u>\$3,000</u>	<u>6%</u>
Excess of Revenues over (under) Expenditures	<u>(\$39,832)</u>	<u>(\$46,000)</u>	<u>(\$49,000)</u>	<u>(\$3,000)</u>	6%
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>(\$39,832)</u>	<u>(\$46,000)</u>	<u>(\$49,000)</u>	<u>(\$3,000)</u>	6%
Beginning Fund Balance	<u>\$406,532</u>	<u>\$366,700</u>	<u>\$320,700</u>		
Ending Fund Balance	<u><u>\$366,700</u></u>	<u><u>\$320,700</u></u>	<u><u>\$271,700</u></u>		

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Bond Interest & Redemption Fund**

	2018-18	2018-19	2019-20	Variance	
	Actual	Adjusted Budget	Tentative Budget	B17-18 vs B18-19 \$	%
REVENUES					
Property Taxes	\$3,986,787	\$3,945,000	\$3,945,000	\$0	0%
Local	\$43,213	\$30,000	\$30,000	\$0	0%
Total Revenues	<u>\$4,030,000</u>	<u>\$3,975,000</u>	<u>\$3,975,000</u>	<u>\$0</u>	<u>0%</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	\$1,900,000	(\$2,445,000)	(129%)
Other Outgo -Debt interest	\$2,981,125	\$2,885,615	\$2,664,650	(\$220,965)	(8%)
Total Expenditures	<u>\$4,406,125</u>	<u>\$7,230,615</u>	<u>\$4,564,650</u>	<u>(\$2,665,965)</u>	<u>(58%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$376,125)</u>	<u>(\$3,255,614)</u>	<u>(\$589,649)</u>	<u>\$2,665,965</u>	<u>(452%)</u>
Other Financing Sources (Uses)					
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>(\$376,125)</u>	<u>(\$3,255,614)</u>	<u>(\$589,649)</u>	<u>\$2,665,965</u>	<u>(452%)</u>
Beginning Fund Balance	<u>\$7,356,132</u>	<u>\$6,980,007</u>	<u>\$3,724,393</u>		
Ending Fund Balance	<u>\$6,980,007</u>	<u>\$3,724,393</u>	<u>\$3,134,744</u>		

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Construction - District Projects Fund**

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
State	\$940,742	\$314,000	\$436,000	\$122,000	39%
Local	\$81,135	\$60,000	\$100,000	\$40,000	67%
Total Revenues	<u>\$1,021,877</u>	<u>\$374,000</u>	<u>\$536,000</u>	<u>\$162,000</u>	<u>43%</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,964	\$0	\$0	\$0	0%
Employee Benefits	\$677	\$0	\$0	\$0	0%
Supplies and Materials	\$8,348	\$0	\$10,000	\$10,000	100%
Other Operating Expenses and Services	\$143,866	\$60,000	\$60,000	\$0	0%
Capital Outlay	\$4,500,948	\$5,114,321	\$5,071,000	(\$43,321)	(1%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$4,655,803</u>	<u>\$5,174,321</u>	<u>\$5,141,000</u>	<u>(\$33,321)</u>	<u>(1%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$3,633,926)</u>	<u>(\$4,800,321)</u>	<u>(\$4,605,000)</u>	<u>\$195,321</u>	<u>(4%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$653,049	\$540,000	\$1,000,000	\$460,000	85%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$653,049</u>	<u>\$540,000</u>	<u>\$1,000,000</u>	<u>\$460,000</u>	<u>85%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$2,980,877)</u>	<u>(\$4,260,321)</u>	<u>(\$3,605,000)</u>	<u>\$655,321</u>	<u>(15%)</u>
Beginning Fund Balance	<u>\$20,640,899</u>	<u>\$17,660,022</u>	<u>\$13,399,701</u>		
Ending Fund Balance	<u>\$17,660,022</u>	<u>\$13,399,701</u>	<u>\$9,794,701</u>		

Expenditure Amounts:
 - Emergency District Maintenance \$750,000
 - Energy Loan \$55,000
 - Campus Center Seismic Repairs \$1,400,000
 - Athletic Field Turf Replacement \$2,000,000
 - Classroom Improvements \$500,000
 - 2018-19 Deferred Maintenance Projects \$436,000

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
Equipment Replacement Fund**

	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Tentative Budget	Variance B18-19 vs B19-20	
				\$	%
REVENUES					
State	\$239,124	\$238,900	\$0	(\$238,900)	(100%)
Local	\$3,103	\$0	\$0	\$0	0%
Total Revenues	<u>\$242,227</u>	<u>\$238,900</u>	<u>\$0</u>	<u>(\$238,900)</u>	<u>(100%)</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	\$0	\$0	\$0	\$0	0%
Other Operating Expenses and Services	\$9,338	\$0	\$0	\$0	0%
Capital Outlay	\$791,639	\$1,853,135	\$945,000	(\$908,135)	(49%)
Total Expenditures	<u>\$800,977</u>	<u>\$1,853,135</u>	<u>\$945,000</u>	<u>(\$908,135)</u>	<u>(49%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$558,750)</u>	<u>(\$1,614,235)</u>	<u>(\$945,000)</u>	<u>\$669,235</u>	<u>(41%)</u>
Other Financing Sources (Uses)					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$350,000	\$750,000	\$400,000	114%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$350,000</u>	<u>\$750,000</u>	<u>\$400,000</u>	<u>114%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$558,750)</u>	<u>(\$1,264,235)</u>	<u>(\$195,000)</u>	<u>\$1,069,235</u>	<u>(85%)</u>
Beginning Fund Balance	<u>\$3,538,743</u>	<u>\$2,979,993</u>	<u>\$1,715,758</u>	<div style="border: 1px solid black; padding: 5px;"> Budgeted expenditures: - \$195,000 Various Dept budgets - \$750,000 IT Refresh </div>	
Ending Fund Balance	<u>\$2,979,993</u>	<u>\$1,715,758</u>	<u>\$1,520,758</u>		