

# **SANTA BARBARA COMMUNITY COLLEGE DISTRICT**

## **TENTATIVE BUDGET**

*for the Fiscal Year*

**JULY 1, 2016 - JUNE 30, 2017**

**Dr. Lori Gaskin  
President**

### **BOARD OF TRUSTEES**

MARTY BLUM  
MARSHA S. CRONINGER  
VERONICA GALLARDO  
PETER O. HASLUND

CRAIG NIELSEN  
JONATHAN ABBODD  
MARIANNE KUGLER

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
***2016-17 TENTATIVE BUDGET***

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**General Fund**  
**(Includes Unrestricted & Restricted Funds)**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
<b>REVENUES</b>					
Federal	\$2,809,447	\$5,106,372	\$5,106,372	\$0	0%
State	\$51,803,961	\$70,954,437	\$61,107,423	(\$9,847,014)	(14%)
Local	\$55,336,196	\$56,718,558	\$55,418,682	(\$1,299,877)	(2%)
Total Revenues	<u>\$109,949,605</u>	<u>\$132,779,367</u>	<u>\$121,632,476</u>	<u>(\$11,146,891)</u>	<u>(8%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$46,779,036	\$49,677,095	\$50,048,326	\$371,231	1%
Classified and Other Nonacademic Salaries	\$24,141,601	\$25,850,795	\$25,957,138	\$106,343	0%
Employee Benefits	\$17,764,460	\$18,716,179	\$19,866,902	\$1,150,723	6%
Supplies & Materials	\$2,879,856	\$3,168,275	\$3,086,571	(\$81,704)	(3%)
Other Operating Expenses and Services	\$13,952,543	\$19,595,471	\$19,356,429	(\$239,042)	(1%)
Capital Outlay	\$578,004	\$1,094,071	\$1,055,529	(\$38,542)	(4%)
Other Outgo	\$593,544	\$1,208,901	\$1,209,051	\$150	0%
Total Expenditures	<u>\$106,689,043</u>	<u>\$119,310,787</u>	<u>\$120,579,947</u>	<u>\$1,269,160</u>	<u>1%</u>
Excess of Revenues over (under) Expenditures	<u>\$3,260,561</u>	<u>\$13,468,580</u>	<u>\$1,052,530</u>	<u>(\$12,416,051)</u>	<u>(92%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$184,914	\$68,892	\$68,892	\$0	0%
Intrafund Transfers - Out	\$184,914	\$227,892	\$200,000	(\$27,892)	(12%)
Interfund Transfers - In	\$21,538	\$19,000	\$19,000	\$0	0%
Interfund Transfers - Out	\$1,230,091	\$19,316,088	\$0	(\$19,316,088)	(100%)
Total Other Financing Sources (Uses)	<u>(\$1,208,554)</u>	<u>(\$19,456,088)</u>	<u>(\$112,108)</u>	<u>\$19,343,980</u>	<u>(99%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$2,052,008</u>	<u>(\$5,987,508)</u>	<u>\$940,422</u>	<u>\$6,927,930</u>	<u>(116%)</u>
Beginning Fund Balance	<u>\$29,391,127</u>	<u>\$29,391,127</u>	<u>\$23,403,619</u>		
Ending Fund Balance	<u><u>\$31,443,134</u></u>	<u><u>\$23,403,619</u></u>	<u><u>\$24,344,039</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**General Fund - Unrestricted**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
State	\$42,115,005	\$53,679,672	\$43,619,435	(\$10,060,237)	(19%)
Local	\$54,107,903	\$54,708,397	\$53,408,520	(\$1,299,877)	(2%)
Total Revenues	\$96,222,907	\$108,388,069	\$97,027,955	(\$11,360,114)	(10%)
EXPENDITURES					
Academic Salaries	\$44,006,244	\$44,304,427	\$44,568,205	\$263,778	1%
Classified and Other Nonacademic Salaries	\$20,887,161	\$21,260,237	\$21,274,769	\$14,532	0%
Employee Benefits	\$16,392,880	\$16,623,627	\$17,732,499	\$1,108,872	7%
Supplies & Materials	\$2,263,150	\$2,487,349	\$2,405,645	(\$81,704)	(3%)
Other Operating Expenses and Services	\$9,094,445	\$10,130,590	\$9,891,548	(\$239,042)	(2%)
Capital Outlay	\$269,583	\$324,762	\$286,220	(\$38,542)	(12%)
Other Outgo	\$16,539	\$16,389	\$16,539	\$150	1%
Total Expenditures	\$92,930,003	\$95,147,381	\$96,175,424	\$1,028,044	1%
Excess of Revenues over (under) Expenditures	\$3,292,905	\$13,240,688	\$852,530	(\$12,388,158)	(94%)
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$84,914	\$68,892	\$68,892	\$0	0%
Intrafund Transfers - Out	\$100,000	\$0	\$0	\$0	0%
Interfund Transfers - In	\$21,538	\$19,000	\$19,000	\$0	0%
Interfund Transfers - Out	\$1,230,091	\$19,316,088	\$0	(\$19,316,088)	(100%)
Total Other Financing Sources (Uses)	(\$1,223,640)	(\$19,228,196)	\$87,892	\$19,316,088	(100%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$2,069,265	(\$5,987,508)	\$940,422	\$6,927,930	(116%)
Beginning Fund Balance	\$29,391,127	\$31,460,391	\$25,472,883		
Ending Fund Balance	\$31,460,391	\$25,472,883	\$26,413,305		

\*as of May 2, 2016

Transfer Amounts TBD:  
\$200,000 Childrens Center  
\$1,155,000 Technology Refresh  
\$283,786 Energy loan repayments  
\$25,000 Athletics  
\$TBD Program Review  
\$TBD Construction

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**General Fund - Restricted**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Federal	\$2,809,447	\$5,106,372	\$5,106,372	\$0	0%
State	\$9,688,957	\$17,274,765	\$17,487,988	\$213,223	1%
Local	\$1,228,294	\$2,010,162	\$2,010,162	\$0	0%
Total Revenues	<u>\$13,726,697</u>	<u>\$24,391,299</u>	<u>\$24,604,522</u>	<u>\$213,223</u>	<u>1%</u>
EXPENDITURES					
Academic Salaries	\$2,772,791	\$5,372,668	\$5,480,121	\$107,453	2%
Classified and Other Nonacademic Salaries	\$3,254,440	\$4,590,558	\$4,682,369	\$91,811	2%
Employee Benefits	\$1,371,580	\$2,092,552	\$2,134,403	\$41,851	2%
Supplies & Materials	\$616,706	\$680,926	\$680,926	\$0	0%
Other Operating Expenses and Services	\$4,858,098	\$9,464,881	\$9,464,881	\$0	0%
Capital Outlay	\$308,420	\$769,309	\$769,309	\$0	0%
Other Outgo	\$577,005	\$1,192,512	\$1,192,512	\$0	0%
Total Expenditures	<u>\$13,759,041</u>	<u>\$24,163,406</u>	<u>\$24,404,522</u>	<u>\$241,116</u>	<u>1%</u>
Excess of Revenues over (under) Expenditures	<u>(\$32,343)</u>	<u>\$227,892</u>	<u>\$200,000</u>	<u>(\$27,893)</u>	<u>(12%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$100,000	\$0	\$0	\$0	0%
Intrafund Transfers - Out	\$84,914	\$227,892	\$200,000	(\$27,892)	(12%)
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$15,086</u>	<u>(\$227,892)</u>	<u>(\$200,000)</u>	<u>\$27,892</u>	<u>(12%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$17,257)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	
Beginning Fund Balance	<u>\$36,980</u>	<u>\$19,723</u>	<u>\$19,723</u>		
Ending Fund Balance	<u><u>\$19,723</u></u>	<u><u>\$19,723</u></u>	<u><u>\$19,723</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2016-17 TENTATIVE BUDGET  
General Fund  
Fund Balance**

	June 30, 2015 Actual Ending Balance	June 30, 2016 Forecast Ending Balance	June 30, 2017 Tentative Budget Ending Balance
Fund Balance			
Reserved for Restricted Purpose	\$0	\$0	\$0
Designated:			
State Mandated Contingency (5%)	\$4,558,595	\$4,646,500	\$4,808,771
Banked TLUs	\$1,264,593	\$1,264,593	\$1,264,593
General Apportionment Deferral	\$0	\$0	\$0
Additional Reserve required to meet 15% principle	\$13,675,784	\$14,272,107	\$14,426,314
Total Designated	<u>\$19,498,972</u>	<u>\$20,183,200</u>	<u>\$20,499,678</u>
Undesignated	\$11,961,419	\$5,289,683	\$5,913,627
Total Fund Balance	<u><u>\$31,460,391</u></u>	<u><u>\$25,472,883</u></u>	<u><u>\$26,413,305</u></u>
% Designated Ending Balance/Expenditures	22.7%	21.4%	21.3%
% Total Ending Balance/Expenditures	35.1%	27.1%	27.5%

*\*as of May 2, 2016*

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2016-17 TENTATIVE BUDGET  
General Fund  
Interfund Transfers**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
<b>INTERFUND TRANSFERS - IN</b>					
From Bookstore	\$0	\$0	\$0	\$0	0%
From Construction	\$0	\$0	\$0	\$0	0%
From Garvin Theatre	\$0	\$0	\$0	\$0	0%
From Equipment	\$0	\$0	\$0	\$0	0%
From Trust	\$2,869	\$0	\$0	\$0	0%
Total	<u>\$2,869</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0%</u>
<b>INTERFUND TRANSFERS - OUT</b>					
To Construction- District Projects Fund	\$283,786	\$2,283,786	\$283,786	(\$2,000,000)	(88%)
To Construction- Campus Center Replacement	\$0	\$11,800,000	\$0	(\$11,800,000)	n/a
To Construction- Swing Space	\$0	\$1,500,000	\$0	(\$1,500,000)	n/a
To Construction- Facility Master Plan	\$0	\$800,000	\$0	(\$800,000)	n/a
To Equipment Fund	\$755,000	\$2,700,700	\$0	(\$2,700,700)	n/a
To Athletics - Trust	\$25,000	\$25,000	\$25,000	\$0	0%
To Children's Center Fund	\$157,833	\$200,000	\$200,000	\$0	0%
Total	<u>\$1,221,619</u>	<u>\$19,309,486</u>	<u>\$508,786</u>	<u>(\$18,800,700)</u>	<u>(97%)</u>

Transfer Amounts TBD:  
 \$200,000 Childrens Center  
 \$1,155,000 Technology Refresh  
 \$283,786 Energy loan repayments  
 \$25,000 Athletics  
 \$TBD Program Review

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2016-17 TENTATIVE BUDGET  
Fiduciary Funds**

	Fund 71	Fund 72	Fund 74	Fund 75	Fund 79	Fund 81	Fund 77	
	Associated	Student	Financial	Scholarship	Special	Student	CLL	TOTAL
	Students	Representation	Aid		Trust &	Clubs	Trusts	
		Fee			Co-curricular			
REVENUES								
Federal	\$0	\$0	\$31,500,000	\$0	\$0	\$0	\$0	\$31,500,000
State	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Local	\$4,500	\$38,000	\$0	\$1,100,000	\$950,000	\$45,000	\$50,000	\$2,187,500
Total Revenues	\$4,500	\$38,000	\$32,250,000	\$1,100,000	\$950,000	\$45,000	\$50,000	\$34,437,500
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses and Services	\$7,500	\$25,000	\$0	\$0	\$950,000	\$38,000	\$100,000	\$1,120,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$32,250,000	\$1,100,000	\$0	\$0	\$0	\$33,350,000
Total Expenditures	\$7,500	\$25,000	\$32,250,000	\$1,100,000	\$950,000	\$38,000	\$100,000	\$34,470,500
Excess of Revenues over (under) Expenditures	(\$3,000)	\$13,000	\$0	\$0	\$0	\$7,000	(\$50,000)	(\$33,000)
Other Financing Sources (Uses)								
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$82,880	\$0	\$0	\$82,880
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$82,880	\$0	(\$75,000)	\$7,880
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$3,000)	\$13,000	\$0	\$0	\$82,880	\$7,000	(\$125,000)	(\$25,120)
Beginning Fund Balance	\$20,552	\$114,120	\$207,590	\$130,269	\$1,268,476	\$68,950	\$1,188,371	\$2,998,329
Ending Fund Balance	\$17,552	\$127,120	\$207,590	\$130,269	\$1,351,356	\$75,950	\$1,063,371	\$2,973,209

\*as of May 2, 2016



**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Campus Store Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$5,846,985	\$6,065,000	\$5,000,000	(\$1,065,000)	(18%)
Total Revenues	<u>\$5,846,985</u>	<u>\$6,065,000</u>	<u>\$5,000,000</u>	<u>(\$1,065,000)</u>	<u>(18%)</u>
EXPENDITURES					
Classified and Other Nonacademic Salaries	\$798,911	\$887,000	\$904,740	\$17,740	2%
Employee Benefits	\$294,851	\$320,000	\$326,400	\$6,400	2%
Supplies & Materials	\$4,006,999	\$4,000,000	\$3,278,860	(\$721,140)	(18%)
Other Operating Expenses and Services	\$458,754	\$500,000	\$450,000	(\$50,000)	(10%)
Capital Outlay	\$0	\$40,000	\$40,000	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$5,559,515</u>	<u>\$5,747,000</u>	<u>\$5,000,000</u>	<u>(\$747,000)</u>	<u>(13%)</u>
Excess of Revenues over (under) Expenditures	<u>\$287,470</u>	<u>\$318,000</u>	<u>\$0</u>	<u>(\$318,000)</u>	<u>(100%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - Out	\$184,197	\$50,000	\$0	(\$134,197)	(268%)
Total Other Financing Sources (Uses)	<u>\$184,197</u>	<u>\$50,000</u>	<u>\$0</u>	<u>(\$134,197)</u>	<u>(73%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$103,273</u>	<u>\$268,000</u>	<u>\$0</u>	<u>(\$452,197)</u>	<u>(438%)</u>
Beginning Fund Balance	<u>\$6,229,356</u>	<u>\$6,332,629</u>	<u>\$6,600,629</u>		
Ending Fund Balance	<u><u>\$6,332,629</u></u>	<u><u>\$6,600,629</u></u>	<u><u>\$6,600,629</u></u>		

- Campus Store projecting to break even in 2016-17 due to remodel and other changes  
 - Resulting in no funds available to be transferred to the college (ie. Co-curricular and Foundation)

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Food Service Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Federal	\$6,256	\$6,800	\$0	(\$6,800)	(109%)
Local	\$3,959,608	\$4,120,860	\$3,908,500	(\$212,360)	(5%)
Total Revenues	<u>\$3,965,864</u>	<u>\$4,127,660</u>	<u>\$3,908,500</u>	<u>(\$219,160)</u>	<u>(6%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,410,642	\$1,373,412	\$1,217,900	(\$155,512)	(11%)
Employee Benefits	\$313,708	\$262,674	\$298,400	\$35,726	11%
Supplies & Materials	\$1,950,405	\$1,960,035	\$1,890,800	(\$69,235)	(4%)
Other Operating Expenses and Services	\$309,124	\$273,905	\$266,200	(\$7,705)	(2%)
Capital Outlay	\$86,818	\$58,650	\$12,300	(\$46,350)	(53%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$4,070,697</u>	<u>\$3,928,676</u>	<u>\$3,685,600</u>	<u>(\$243,076)</u>	<u>(6%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$104,833)</u>	<u>\$198,984</u>	<u>\$222,900</u>	<u>\$23,916</u>	<u>(23%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$10,552	\$4,750	\$6,380	\$1,630	15%
Total Other Financing Sources (Uses)	<u>(\$10,552)</u>	<u>(\$4,750)</u>	<u>(\$6,380)</u>	<u>\$1,630</u>	<u>(15%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$115,385)</u>	<u>\$194,234</u>	<u>\$216,520</u>	<u>\$22,286</u>	<u>10%</u>
Beginning Fund Balance	<u>\$458,493</u>	<u>\$343,108</u>	<u>\$537,342</u>		
Ending Fund Balance	<u><u>\$343,108</u></u>	<u><u>\$537,342</u></u>	<u><u>\$753,862</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Satellite Services Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Federal	\$0	\$0	\$0	\$0	0%
Local	\$0	\$0	\$510,000	\$510,000	100%
Total Revenues	\$0	\$0	\$510,000	\$510,000	100%
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$175,000	\$175,000	100%
Employee Benefits	\$0	\$0	\$36,000	\$36,000	100%
Supplies & Materials	\$0	\$0	\$262,500	\$262,500	100%
Other Operating Expenses and Services	\$0	\$0	\$15,000	\$15,000	100%
Capital Outlay	\$0	\$0	\$1,500	\$1,500	100%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$0	\$490,000	\$490,000	100%
Excess of Revenues over (under) Expenditures	\$0	\$0	\$20,000	\$20,000	100%
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)	\$0	\$0	\$0	\$0	0%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$0	\$20,000	<u>\$20,000</u>	100%
Beginning Fund Balance	\$0	\$0	\$0		
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>		

*\*as of May 2, 2016*

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Center for Lifelong Learning**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$1,855,112	\$2,099,942	\$2,019,740	(\$80,202)	(4%)
Total Revenues	<u>\$1,855,112</u>	<u>\$2,099,942</u>	<u>\$2,019,740</u>	<u>(\$80,202)</u>	<u>(4%)</u>
EXPENDITURES					
Academic Salaries	\$775,201	\$938,475	\$828,173	(\$110,301)	(12%)
Classified and Other Nonacademic Salaries	\$395,792	\$476,580	\$493,361	\$16,781	4%
Employee Benefits	\$192,990	\$270,787	\$233,589	(\$37,198)	(14%)
Supplies & Materials	\$202,221	\$176,100	\$139,600	(\$36,500)	(21%)
Other Operating Expenses and Services	\$271,972	\$268,000	\$351,500	\$83,500	31%
Capital Outlay	\$14,769	\$5,000	\$9,000	\$4,000	80%
Other Outgo	\$0	\$0	\$0	\$0	n/a
Total Expenditures	<u>\$1,852,947</u>	<u>\$2,134,942</u>	<u>\$2,055,223</u>	<u>(\$79,719)</u>	<u>(4%)</u>
Excess of Revenues over (under) Expenditures	<u>\$2,166</u>	<u>(\$35,000)</u>	<u>(\$35,483)</u>	<u>(\$483)</u>	<u>1%</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$123,728	\$90,000	\$75,000	(\$48,728)	(54%)
Interfund Transfers - Out	\$0	\$55,000	\$0	(\$55,000)	n/a
Total Other Financing Sources (Uses)	<u>\$123,728</u>	<u>\$35,000</u>	<u>\$75,000</u>	<u>(\$6,272)</u>	<u>(18%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$125,894	\$0	\$39,517	<u>\$39,517</u>	
Beginning Fund Balance	<u>\$1,970</u>	<u>\$127,864</u>	<u>\$127,864</u>		
Ending Fund Balance	<u><u>\$127,864</u></u>	<u><u>\$127,864</u></u>	<u><u>\$167,380</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Children's Center Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Federal	\$38,813	\$40,958	\$40,000	(\$958)	(2%)
State	\$90,296	\$100,000	\$100,000	\$0	0%
Local	\$337,233	\$354,013	\$350,000	(\$4,013)	(1%)
Total Revenues	<u>\$466,342</u>	<u>\$494,971</u>	<u>\$490,000</u>	<u>\$28,629</u>	<u>6%</u>
EXPENDITURES					
Academic Salaries	\$176,185	\$175,919	\$180,000	\$4,081	2%
Classified and Other Nonacademic Salaries	\$292,581	\$312,252	\$318,000	\$5,748	2%
Employee Benefits	\$205,218	\$193,800	\$200,000	\$6,200	3%
Supplies & Materials	\$15,884	\$13,000	\$13,000	\$0	0%
Other Operating Expenses and Services	\$826	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$690,695</u>	<u>\$694,971</u>	<u>\$711,000</u>	<u>\$4,276</u>	<u>1%</u>
Excess of Revenues over (under) Expenditures	<u>(\$224,353)</u>	<u>(\$200,000)</u>	<u>(\$221,000)</u>	<u>(\$21,000)</u>	<u>11%</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$157,833	\$157,833	\$200,000	\$42,167	27%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$157,833</u>	<u>\$157,833</u>	<u>\$200,000</u>	<u>\$42,167</u>	<u>27%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$66,520)</u>	<u>(\$42,167)</u>	<u>(\$21,000)</u>	<u>\$24,353</u>	
Beginning Fund Balance	<u>\$197,947</u>	<u>\$131,427</u>	<u>\$89,260</u>		
Ending Fund Balance	<u><u>\$131,427</u></u>	<u><u>\$89,260</u></u>	<u><u>\$68,260</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Other Special Revenue Funds\***

*\*Formerly included in Restricted General Fund*

	Community Education Center	Health Fees	Lottery	Marine Diving Tech	Parking & Transportation Program	Contract Education for PDC	NR EMT	Rental of Facilities	TOTAL
REVENUES									
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$480,000	\$0	\$0	\$0	\$0	\$0	\$480,000
Local	\$60,349	\$826,680	\$0	\$0	\$820,000	\$26,328	\$13,300	\$900,000	\$2,646,657
Total Revenues	<u>\$60,349</u>	<u>\$826,680</u>	<u>\$480,000</u>	<u>\$0</u>	<u>\$820,000</u>	<u>\$26,328</u>	<u>\$13,300</u>	<u>\$900,000</u>	<u>\$3,126,657</u>
EXPENDITURES									
Academic Salaries	\$0	\$150,469	\$0	\$0	\$0	\$11,600	\$0	\$0	\$162,069
Classified and Other Nonacademic Salaries	\$50,066	\$349,199	\$0	\$0	\$335,000	\$5,244	\$6,453	\$135,000	\$880,962
Employee Benefits	\$4,762	\$162,012	\$0	\$0	\$105,000	\$1,234	\$607	\$40,000	\$313,615
Supplies & Materials	\$5,521	\$46,500	\$256,597	\$0	\$27,000	\$1,000	\$2,200	\$10,000	\$348,818
Other Operating Expenses and Services	\$0	\$68,500	\$120,038	\$0	\$300,000	\$4,750	\$9,260	\$20,000	\$522,548
Capital Outlay	\$0	\$50,000	\$103,365	\$0	\$53,000	\$2,500	\$0	\$58,500	\$267,365
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$60,349</u>	<u>\$826,680</u>	<u>\$480,000</u>	<u>\$0</u>	<u>\$820,000</u>	<u>\$26,328</u>	<u>\$18,520</u>	<u>\$263,500</u>	<u>\$2,495,377</u>
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,220)</u>	<u>\$636,500</u>	<u>\$631,280</u>
Other Financing Sources (Uses)									
Interfund Transfers - In									\$0
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$636,500	\$636,500
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>(\$636,500)</u>	<u>(\$636,500)</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>(\$5,220)</u>	<u>\$0</u>	<u>(\$5,220)</u>
Beginning Fund Balance	<u>\$9,091</u>	<u>\$316,443</u>	<u>\$1,139,001</u>	<u>\$12,106</u>	<u>\$0</u>	<u>\$19,723</u>	<u>\$5,836</u>	<u>\$0</u>	<u>\$1,502,201</u>
Ending Fund Balance	<u>\$9,091</u>	<u>\$316,443</u>	<u>\$1,139,001</u>	<u>\$12,106</u>	<u>\$0</u>	<u>\$19,723</u>	<u>\$616</u>	<u>\$0</u>	<u>\$1,496,981</u>

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Insurance Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
<b>REVENUES</b>					
Local	\$10,473	\$5,000	\$5,000	\$0	0%
Total Revenues	<u>\$10,473</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	0%
<b>EXPENDITURES</b>					
Other Operating Expenses and Services	\$48,250	\$42,000	\$42,000	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$48,250</u>	<u>\$42,000</u>	<u>\$42,000</u>	<u>\$0</u>	0%
Excess of Revenues over (under) Expenditures	<u>(\$37,777)</u>	<u>(\$37,000)</u>	<u>(\$37,000)</u>	<u>\$0</u>	0%
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>	0%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$37,777)</u>	<u>(\$37,000)</u>	<u>(\$37,000)</u>	<u>\$0</u>	0%
Beginning Fund Balance	<u>\$536,674</u>	<u>\$498,896</u>	<u>\$461,896</u>		
Ending Fund Balance	<u><u>\$498,896</u></u>	<u><u>\$461,896</u></u>	<u><u>\$424,896</u></u>		

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2016-17 TENTATIVE BUDGET  
Bond Interest & Redemption Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
Property Taxes	\$3,919,078	\$3,918,801	\$3,914,035	(\$4,766)	(0%)
Local	\$16,548	\$16,548	\$21,313	\$4,765	22%
Total Revenues	<u>\$3,935,626</u>	<u>\$3,935,349</u>	<u>\$3,935,348</u>	<u>(\$1)</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	\$1,741,150	\$1,779,030	\$1,780,000	\$970	0%
Other Outgo -Debt interest	\$2,809,338	\$2,810,000	\$2,810,000	\$0	0%
Total Expenditures	<u>\$4,550,488</u>	<u>\$4,589,030</u>	<u>\$4,590,000</u>	<u>\$970</u>	<u>0%</u>
Excess of Revenues over (under) Expenditures	<u>(\$614,861)</u>	<u>(\$653,680)</u>	<u>(\$654,651)</u>	<u>(\$971)</u>	0%
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>(\$614,861)</u>	<u>(\$653,680)</u>	<u>(\$654,651)</u>	<u>(\$971)</u>	0%
Beginning Fund Balance	<u>\$7,256,649</u>	<u>\$6,641,788</u>	<u>\$5,988,107</u>		
Ending Fund Balance	<u><u>\$6,641,788</u></u>	<u><u>\$5,988,107</u></u>	<u><u>\$5,333,456</u></u>		

\*as of May 2, 2016



**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Measure V Bond Fund**

	2008-2009 Audited Actual	2009-2010 Audited Actual	2010-2011 Audited Actual	2011-2012 Audited Actual	2012-2013 Audited Actual	2013-2014 Audited Actual	2014-2015 Audited Actual	2015-2016 Adjusted Budget	2016-17 Tentative Budget	Total
<b>REVENUES</b>										
Bond Proceeds	\$47,000,000	\$0	\$0	\$0	\$15,000,000	\$0	\$0	\$15,189,000	\$0	\$77,189,000
Local	\$466,269	\$483,738	\$223,992	\$79,681	\$26,838	\$33,459	\$10,559	\$10,917	\$0	\$1,335,454
Total Revenues	<u>\$47,466,269</u>	<u>\$483,738</u>	<u>\$223,992</u>	<u>\$79,681</u>	<u>\$15,026,838</u>	<u>\$33,459</u>	<u>\$10,559</u>	<u>\$15,199,917</u>	<u>\$0</u>	<u>\$78,524,454</u>
<b>EXPENDITURES</b>										
Academic Salaries	\$7,837	\$0	\$22,687	\$18,335	\$42,616	\$34,841	\$29,694	\$0	\$0	\$156,010
Classified and Other Nonacademic Salaries	\$18,238	\$0	\$0	\$50,868	\$10,100	\$15,678	\$6,337	\$0	\$0	\$101,220
Employee Benefits	\$402	\$0	\$2,765	\$3,911	\$5,646	\$4,527	\$3,742	\$0	\$0	\$20,992
Supplies and Materials	\$4,614	\$62	\$2,755	\$1,410	\$2,314	\$871	\$2,276	\$0	\$0	\$14,303
Other Operating Expenses and Services	\$101,523	\$41,846	\$144,056	\$234,391	\$72,046	\$110,580	\$51,850	\$100,600	\$0	\$856,893
Capital Outlay	\$4,135,519	\$8,338,687	\$14,621,923	\$10,874,440	\$9,396,398	\$9,118,011	\$3,140,739	\$17,749,319	\$0	\$77,375,036
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$4,268,133</u>	<u>\$8,380,595</u>	<u>\$14,794,186</u>	<u>\$11,183,355</u>	<u>\$9,529,120</u>	<u>\$9,284,508</u>	<u>\$3,234,638</u>	<u>\$17,849,919</u>	<u>\$0</u>	<u>\$78,524,454</u>
Excess of Revenues over (under) Expenditures	<u>\$43,198,136</u>	<u>(\$7,896,857)</u>	<u>(\$14,570,194)</u>	<u>(\$11,103,674)</u>	<u>\$5,497,718</u>	<u>(\$9,251,048)</u>	<u>(\$3,224,079)</u>	<u>(\$2,650,002)</u>	<u>\$0</u>	<u>\$0</u>
Other Financing Sources (Uses)										
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out	\$0	\$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>	<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>(\$11,103,674)</u>	<u>\$5,497,718</u>	<u>(\$9,251,048)</u>	<u>(\$3,224,079)</u>	<u>(\$2,650,002)</u>	<u>\$0</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>	<u>\$9,627,411</u>	<u>\$15,125,129</u>	<u>\$5,874,080</u>	<u>\$2,650,002</u>	<u>\$0</u>	
Ending Fund Balance	<u>\$43,198,136</u>	<u>\$35,301,279</u>	<u>\$20,731,085</u>	<u>\$9,627,411</u>	<u>\$15,125,129</u>	<u>\$5,874,080</u>	<u>\$2,650,002</u>	<u>\$0</u>	<u>\$0</u>	

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2016-17 TENTATIVE BUDGET**  
**Construction - District Projects Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
State	\$1,759,833	\$1,849,855	\$1,748,500	(\$101,355)	(5%)
Local	\$451,894	\$455,812	\$50,000	(\$405,812)	(89%)
Total Revenues	<u>\$2,211,727</u>	<u>\$2,305,667</u>	<u>\$1,798,500</u>	<u>(\$507,167)</u>	<u>(22%)</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	\$107,666	\$196,000	\$150,000	(\$46,000)	(23%)
Capital Outlay	\$6,174,762	\$19,607,141	\$2,720,000	(\$16,887,141)	(86%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$6,282,428</u>	<u>\$19,803,141</u>	<u>\$2,870,000</u>	<u>(\$16,933,141)</u>	<u>(86%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$4,070,701)</u>	<u>(\$17,497,474)</u>	<u>(\$1,071,500)</u>	<u>\$16,425,974</u>	<u>(94%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$980,417	\$16,782,286	\$868,786	(\$15,913,500)	(95%)
Interfund Transfers - Out	\$1,770	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$978,647</u>	<u>\$16,782,286</u>	<u>\$868,786</u>	<u>(\$15,913,500)</u>	<u>(95%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$3,092,054)</u>	<u>(\$715,188)</u>	<u>(\$202,714)</u>	<u>\$512,474</u>	<u>(72%)</u>
Beginning Fund Balance	<u>\$6,011,454</u>	<u>\$2,919,400</u>	<u>\$2,204,213</u>		
Ending Fund Balance	<u><u>\$2,919,400</u></u>	<u><u>\$2,204,213</u></u>	<u><u>\$2,001,499</u></u>		

Transfer Amounts TBD:  
- From GF for Energy Loan \$283,786  
- From Facility Rental \$585,000  
- From GF for maintenance ????

\*as of May 2, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2016-17 TENTATIVE BUDGET  
Equipment Replacement Fund**

	2014-15 Actual	2015-16 Adjusted Budget	2016-17 Tentative Budget	Variance B15-16 vs B16-17	
				\$	%
REVENUES					
State	\$0	\$0	\$1,748,500	\$1,748,500	100%
Local	\$16,230	\$12,263	\$25,000	\$12,737	104%
Total Revenues	<u>\$16,230</u>	<u>\$12,263</u>	<u>\$1,773,500</u>	<u>\$1,761,237</u>	<u>14,362%</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	\$436	\$0	\$0	\$0	0%
Capital Outlay	\$3,265,106	\$5,581,745	\$4,812,500	(\$769,245)	(14%)
Total Expenditures	<u>\$3,265,542</u>	<u>\$5,581,745</u>	<u>\$4,812,500</u>	<u>(\$769,245)</u>	<u>(14%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$3,249,312)</u>	<u>(\$5,569,482)</u>	<u>(\$3,039,000)</u>	<u>\$2,530,482</u>	<u>(45%)</u>
Other Financing Sources (Uses)					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$755,000	\$2,700,700	\$0	(\$2,700,700)	(100%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$755,000</u>	<u>\$2,700,700</u>	<u>\$0</u>	<u>(\$2,700,700)</u>	<u>(100%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$2,494,312)</u>	<u>(\$2,868,782)</u>	<u>(\$3,039,000)</u>	<u>(\$170,218)</u>	<u>6%</u>
Beginning Fund Balance	<u>\$7,420,862</u>	<u>\$7,420,862</u>	<u>\$4,552,080</u>		
Ending Fund Balance	<u>\$4,926,551</u>	<u>\$4,552,080</u>	<u>\$1,513,080</u>		

Expense & Transfer Amounts TBD:

- Refresh \$1,205,000
- Copiers \$155,000
- Various Dept budgets \$891,000
- Program Review 16/17 \$1,786,500
- Program Review carry over from

\*as of May 2, 2016