

SANTA BARBARA COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

for the Fiscal Year

JULY 1, 2016 - JUNE 30, 2017

Dr. Anthony Beebe
President

BOARD OF TRUSTEES

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

CRAIG NIELSEN
JONATHAN ABOUD
MARIANNE KUGLER

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

**as of September 1, 2016*

Presented To:
Board of Trustees
Board of Trustees

Date Presented:
8/25/2016
9/8/2016

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2016-17 ADOPTED BUDGET

	Page
GENERAL FUND	
General Fund Summary (Includes Unrestricted & Restricted Funds)	1
Unrestricted General Fund	2
Restricted General Fund	3
Fund Balance	4
Interfund Transfers	5
FIDUCIARY FUNDS	6
CAMPUS STORE FUND	7
FOOD SERVICE FUND	8
SATELLITE SERVICES FUND	9
FLEET SERVICES FUND	10
CENTER FOR LIFELONG LEARNING	11
CHILDREN'S CENTER FUND	12
OTHER SPECIAL REVENUE FUNDS	13
INSURANCE FUND	14
BOND INTEREST & REDEMPTION	15
MEASURE V BOND FUND	16
CONSTRUCTION - DISTRICT PROJECTS FUND	17
EQUIPMENT REPLACEMENT FUND	18

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Federal	\$3,845,427	\$2,767,725	\$3,836,213	\$1,068,488	39%
State	\$65,371,498	\$67,420,896	\$58,186,666	(\$9,234,230)	(14%)
Local	\$56,438,299	\$57,358,861	\$54,412,999	(\$2,945,862)	(5%)
Total Revenues	<u>\$125,655,224</u>	<u>\$127,547,482</u>	<u>\$116,435,878</u>	<u>(\$11,111,604)</u>	<u>(9%)</u>
EXPENDITURES					
Academic Salaries	\$48,578,777	\$46,280,671	\$48,664,501	\$2,383,830	5%
Classified and Other Nonacademic Salaries	\$25,247,847	\$25,158,506	\$25,043,586	(\$114,920)	(0%)
Employee Benefits	\$19,293,765	\$18,827,620	\$20,851,852	\$2,024,233	11%
Supplies & Materials	\$3,036,913	\$2,676,602	\$3,003,336	\$326,733	12%
Other Operating Expenses and Services	\$16,122,697	\$15,794,019	\$14,957,102	(\$836,917)	(5%)
Capital Outlay	\$552,911	\$773,938	\$1,160,895	\$386,957	50%
Other Outgo	\$1,088,673	\$895,167	\$973,679	\$78,511	9%
Total Expenditures	<u>\$113,921,583</u>	<u>\$110,406,524</u>	<u>\$114,654,952</u>	<u>\$4,248,428</u>	<u>4%</u>
Excess of Revenues over (under) Expenditures	<u>\$11,733,641</u>	<u>\$17,140,958</u>	<u>\$1,780,926</u>	<u>(\$15,360,032)</u>	<u>(90%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$87,892	\$148,266	\$78,998	(\$69,269)	(47%)
Intrafund Transfers - Out	\$87,892	\$148,267	\$78,998	(\$69,269)	(47%)
Interfund Transfers - In	\$0	\$108,947	\$0	(\$108,947)	(100%)
Interfund Transfers - Out	\$19,309,486	\$19,320,468	\$4,054,845	(\$15,265,623)	(79%)
Total Other Financing Sources (Uses)	<u>(\$19,309,486)</u>	<u>(\$19,211,521)</u>	<u>(\$4,054,845)</u>	<u>\$15,156,676</u>	<u>(79%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$7,575,846)</u>	<u>(\$2,070,563)</u>	<u>(\$2,273,919)</u>	<u>(\$203,356)</u>	<u>10%</u>
Beginning Fund Balance	<u>\$31,460,391</u>	<u>\$31,460,391</u>	<u>\$29,389,828</u>		
Ending Fund Balance	<u>\$23,884,546</u>	<u>\$29,389,828</u>	<u>\$27,115,907</u>		

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
State	\$52,976,432	\$54,141,447	\$44,527,435	(\$9,614,012)	(18%)
Local	\$54,618,987	\$56,268,043	\$52,429,908	(\$3,838,135)	(7%)
Total Revenues	\$107,595,419	\$110,409,489	\$96,957,343	(\$13,452,147)	(12%)
EXPENDITURES					
Academic Salaries	\$44,422,054	\$43,168,573	\$43,481,959	\$313,386	1%
Classified and Other Nonacademic Salaries	\$21,185,273	\$21,339,619	\$20,870,140	(\$469,479)	(2%)
Employee Benefits	\$17,514,887	\$17,101,362	\$18,556,563	\$1,455,201	9%
Supplies & Materials	\$2,480,803	\$2,267,893	\$2,157,395	(\$110,498)	(5%)
Other Operating Expenses and Services	\$10,079,106	\$9,271,105	\$9,881,598	\$610,493	7%
Capital Outlay	\$251,158	\$262,074	\$291,370	\$29,296	11%
Other Outgo	\$16,389	\$6,171	\$16,389	\$10,218	166%
Total Expenditures	\$95,949,671	\$93,416,798	\$95,255,415	\$1,838,616	2%
Excess of Revenues over (under) Expenditures	\$11,645,748	\$16,992,691	\$1,701,928	(\$15,290,763)	(90%)
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$87,892	\$148,266	\$78,998	(\$69,269)	(47%)
Intrafund Transfers - Out	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$0	\$108,947	\$0	(\$108,947)	(100%)
Interfund Transfers - Out	\$19,309,486	\$19,320,468	\$4,054,845	(\$15,265,623)	(79%)
Total Other Financing Sources (Uses)	(\$19,221,594)	(\$19,063,255)	(\$3,975,847)	\$15,087,407	(79%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$7,575,846)	(\$2,070,563)	(\$2,273,919)	(\$203,356)	10%
Beginning Fund Balance	\$31,460,391	\$31,460,391	\$29,389,828		
Ending Fund Balance	\$23,884,545	\$29,389,828	\$27,115,908		

Transfer Out Amounts:
 \$200,000 Children's Center
 \$54,845 Energy loan repayments
 \$25,000 Athletics
 \$3,775,000 Construction

*as of September 1, 2016

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

	2015-16	2015-16	2016-17	Variance	
	Adopted Budget	Unaudited Actuals	Adopted Budget	A15-16 vs B16-17 \$	%
REVENUES					
Federal	\$3,845,427	\$2,767,725	\$3,836,213	\$1,068,488	39%
State	\$12,395,066	\$13,279,449	\$13,659,231	\$379,782	3%
Local	\$1,819,312	\$1,090,818	\$1,983,091	\$892,273	82%
Total Revenues	<u>\$18,059,805</u>	<u>\$17,137,993</u>	<u>\$19,478,535</u>	<u>\$2,340,543</u>	<u>14%</u>
EXPENDITURES					
Academic Salaries	\$4,156,723	\$3,112,098	\$5,182,542	\$2,070,444	67%
Classified and Other Nonacademic Salaries	\$4,062,574	\$3,818,887	\$4,173,446	\$354,559	9%
Employee Benefits	\$1,778,878	\$1,726,258	\$2,295,290	\$569,032	33%
Supplies & Materials	\$556,110	\$408,709	\$845,941	\$437,232	107%
Other Operating Expenses and Services	\$6,043,590	\$6,522,914	\$5,075,504	(\$1,447,410)	(22%)
Capital Outlay	\$301,753	\$511,864	\$869,525	\$357,661	70%
Other Outgo	\$1,072,284	\$888,996	\$957,290	\$68,294	8%
Total Expenditures	<u>\$17,971,912</u>	<u>\$16,989,726</u>	<u>\$19,399,537</u>	<u>\$2,409,811</u>	<u>14%</u>
Excess of Revenues over (under) Expenditures	<u>\$87,892</u>	<u>\$148,267</u>	<u>\$78,998</u>	<u>(\$69,269)</u>	<u>(47%)</u>
Other Financing Sources (Uses)					
Intrafund Transfers - In	\$0	\$0	\$0	\$0	0%
Intrafund Transfers - Out	\$87,892	\$148,267	\$78,998	(\$69,269)	(47%)
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>(\$87,892)</u>	<u>(\$148,267)</u>	<u>(\$78,998)</u>	<u>\$69,269</u>	<u>(47%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Beginning Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		

*as of September 1, 2016

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

	June 30, 2015 Actual Ending Balance	June 30, 2016 Unaudited Actual Ending Balance	June 30, 2017 Adopted Budget Ending Balance
Fund Balance			
Reserved for Restricted Purpose	\$0	\$0	\$0
Designated:			
State Mandated Contingency (5%)	\$4,646,500	\$4,670,840	\$4,762,771
Banked TLUs	\$1,464,483	\$1,515,477	\$1,515,477
General Apportionment Deferral	\$0	\$0	\$0
Additional Reserve required to meet 15% principle	\$13,939,500	\$14,012,520	\$14,288,312
Total Designated	<u>\$20,050,484</u>	<u>\$20,198,837</u>	<u>\$20,566,560</u>
Undesignated	\$11,409,907	\$9,190,991	\$6,549,348
Total Fund Balance	<u><u>\$31,460,391</u></u>	<u><u>\$29,389,828</u></u>	<u><u>\$27,115,908</u></u>
% Designated Ending Balance/Expenditures	21.6%	21.6%	21.6%
% Total Ending Balance/Expenditures	33.9%	31.5%	28.5%

**as of September 1, 2016*

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
INTERFUND TRANSFERS - OUT					
To Construction- District Projects Fund	\$2,283,786	\$2,283,786	\$669,845	(\$1,613,941)	(71%)
To Construction- West Campus Replacement	\$0	\$0	\$2,800,000	\$2,800,000	0%
To Construction- Campus Center Replacement	\$11,800,000	\$11,800,000	\$0	(\$11,800,000)	n/a
To Construction- Swing Space	\$1,500,000	\$1,500,000	\$0	(\$1,500,000)	n/a
To Construction- Facility Master Plan	\$800,000	\$800,000	\$360,000	(\$440,000)	(55%)
To Equipment Fund	\$2,700,700	\$2,700,700	\$0	(\$2,700,700)	n/a
To Athletics - Trust	\$25,000	\$26,414	\$25,000	(\$1,414)	(5%)
To Study Abroad - Trust	\$0	\$9,568	\$0	(\$9,568)	n/a
To Children's Center Fund		\$200,000	\$200,000	\$0	0%
Total	<u>\$19,109,486</u>	<u>\$19,320,468</u>	<u>\$4,054,845</u>	<u>(\$15,265,623)</u>	<u>(79%)</u>

*as of September 1, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2016-17 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	CLL Trusts	
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	<u>\$4,500</u>	<u>\$38,000</u>	<u>\$32,250,000</u>	<u>\$1,100,000</u>	<u>\$950,000</u>	<u>\$45,000</u>	<u>\$50,000</u>	<u>\$34,437,500</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	\$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	<u>\$7,500</u>	<u>\$25,000</u>	<u>\$32,250,000</u>	<u>\$1,100,000</u>	<u>\$950,000</u>	<u>\$38,000</u>	<u>\$100,000</u>	<u>\$34,470,500</u>
Excess of Revenues over (under) Expenditures	<u>(\$3,000)</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,000</u>	<u>(\$50,000)</u>	<u>(\$33,000)</u>
Other Financing Sources (Uses)	<u>(\$3,000)</u>							
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$77,450	\$0	\$0	\$77,450
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$120,871	\$120,871
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$77,450</u>	<u>\$0</u>	<u>(\$120,871)</u>	<u>(\$43,421)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$3,000)</u>	<u>\$13,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$77,450</u>	<u>\$7,000</u>	<u>(\$170,871)</u>	<u>(\$76,421)</u>
Beginning Fund Balance	<u>\$20,552</u>	<u>\$114,120</u>	<u>\$207,590</u>	<u>\$130,269</u>	<u>\$1,268,476</u>	<u>\$68,950</u>	<u>\$1,188,371</u>	<u>\$2,998,329</u>
Ending Fund Balance	<u>\$17,552</u>	<u>\$127,120</u>	<u>\$207,590</u>	<u>\$130,269</u>	<u>\$1,345,926</u>	<u>\$75,950</u>	<u>\$1,017,500</u>	<u>\$2,921,908</u>

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$6,190,000	\$5,193,582	\$5,000,000	(\$193,582)	(4%)
Total Revenues	<u>\$6,190,000</u>	<u>\$5,193,582</u>	<u>\$5,000,000</u>	<u>(\$193,582)</u>	<u>(3%)</u>
EXPENDITURES					
Classified and Other Nonacademic Salaries	\$814,551	\$838,981	\$721,870	(\$117,111)	(14%)
Employee Benefits	\$358,074	\$324,586	\$341,442	\$16,856	5%
Supplies & Materials	\$4,300,000	\$3,503,952	\$3,278,860	(\$225,092)	(6%)
Other Operating Expenses and Services	\$500,000	\$413,866	\$450,000	\$36,134	9%
Capital Outlay	\$120,000	\$0	\$3,540,000	\$3,540,000	100%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$6,092,625</u>	<u>\$5,081,385</u>	<u>\$8,332,172</u>	<u>\$3,250,787</u>	<u>64%</u>
Excess of Revenues over (under) Expenditures	<u>\$97,375</u>	<u>\$112,197</u>	<u>(\$3,332,172)</u>	<u>(\$3,444,369)</u>	<u>(3,070%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	n/a
Interfund Transfers - Out	\$48,688	\$48,688	\$0	(\$48,688)	n/a
Total Other Financing Sources (Uses)	<u>\$48,688</u>	<u>\$48,688</u>	<u>\$0</u>	<u>(\$48,688)</u>	<u>(100%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$48,687</u>	<u>\$63,509</u>	<u>(\$3,332,172)</u>	<u>(\$3,493,057)</u>	<u>(7,175%)</u>
Beginning Fund Balance	<u>\$6,332,631</u>	<u>\$6,332,631</u>	<u>\$6,396,140</u>		
Ending Fund Balance	<u><u>\$6,381,318</u></u>	<u><u>\$6,396,140</u></u>	<u><u>\$3,063,968</u></u>		

- \$3.5M remodel costs less \$500K loan from Construction Fund in 15-16
 - Campus Store P&L projecting to break even in 2016-17
 - No funds available to be transferred to the college (ie. Co-curricular and Foundation)

*as of September 1, 2016

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

	2015-16	2015-16	2016-17	Variance	
	Adopted Budget	Unaudited Actuals	Adopted Budget	A15-16 vs B16-17 \$	%
REVENUES					
Federal	\$0	\$5,473	\$0	(\$5,473)	n/a
Local	\$3,950,100	\$3,860,317	\$3,440,300	(\$420,017)	(11%)
Total Revenues	<u>\$3,950,100</u>	<u>\$3,865,790</u>	<u>\$3,440,300</u>	<u>(\$425,490)</u>	<u>(11%)</u>
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$1,344,491	\$1,381,342	\$1,180,778	(\$200,564)	(15%)
Employee Benefits	\$257,637	\$313,395	\$308,545	(\$4,850)	(2%)
Supplies & Materials	\$1,855,500	\$1,942,651	\$1,706,400	(\$236,251)	(13%)
Other Operating Expenses and Services	\$333,100	\$275,065	\$291,400	\$16,335	5%
Capital Outlay	\$57,250	\$51,909	\$72,300	\$20,391	36%
Other Outgo	\$0	\$0	\$80,000	\$80,000	100%
Total Expenditures	<u>\$3,847,978</u>	<u>\$3,964,362</u>	<u>\$3,639,422</u>	<u>(\$324,939)</u>	<u>(8%)</u>
Excess of Revenues over (under) Expenditures	<u>\$102,122</u>	<u>(\$98,572)</u>	<u>(\$199,122)</u>	<u>(\$100,551)</u>	<u>(98%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$18,344	\$0	(\$18,344)	n/a
Interfund Transfers - Out	\$8,000	\$30,532	\$950	(\$29,582)	(370%)
Total Other Financing Sources (Uses)	<u>(\$8,000)</u>	<u>(\$12,188)</u>	<u>(\$950)</u>	<u>(\$11,238)</u>	<u>140%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$94,122</u>	<u>(\$110,759)</u>	<u>(\$200,072)</u>	<u>(\$89,313)</u>	<u>(95%)</u>
Beginning Fund Balance	<u>\$343,108</u>	<u>\$343,108</u>	<u>\$232,349</u>		
Ending Fund Balance	<u>\$437,230</u>	<u>\$232,349</u>	<u>\$32,277</u>		

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16* Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$0	\$98,407	\$510,000	\$411,593	418%
Total Revenues	\$0	\$98,407	\$510,000	\$411,593	418%
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$43,086	\$175,000	\$131,914	306%
Employee Benefits	\$0	\$13,901	\$36,000	\$22,099	159%
Supplies & Materials	\$0	\$40,040	\$262,500	\$222,460	556%
Other Operating Expenses and Services	\$0	\$4,051	\$15,000	\$10,949	270%
Capital Outlay	\$0	\$0	\$1,500	\$1,500	n/a
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$101,078	\$490,000	\$388,922	100%
Excess of Revenues over (under) Expenditures	\$0	(\$2,671)	\$20,000	\$22,671	(849%)
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$20,000	\$0	(\$20,000)	n/a
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	\$0	\$20,000	\$0	\$20,000	100%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$17,329	\$20,000	\$2,671	13%
Beginning Fund Balance	\$0	\$0	\$17,329		
Ending Fund Balance	\$0	\$17,329	\$37,329		

*15-16 was partial year

*as of September 1, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2016-17 ADOPTED BUDGET
Fleet Services Fund**

	2015-16 Adopted Budget	2015-16* Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$0	\$43,794	\$35,000	(\$8,794)	(20%)
Total Revenues	\$0	\$43,794	\$35,000	(\$8,794)	(20%)
EXPENDITURES					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$929	\$0	(\$929)	n/a
Employee Benefits	\$0	\$87	\$0	(\$87)	n/a
Supplies & Materials	\$0	\$401	\$1,000	\$599	149%
Other Operating Expenses and Services	\$0	\$1,083	\$21,665	\$20,582	n/a
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$2,501	\$22,665	\$20,164	806%
Excess of Revenues over (under) Expenditures	\$0	\$41,293	\$12,335	(\$28,958)	(70%)
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	\$41,293	\$12,335	(\$28,958)	(235%)
Beginning Fund Balance	\$0	\$0	\$41,293		
Ending Fund Balance	\$0	\$41,293	\$53,628		

*15-16 was partial year

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Local	\$2,099,942	\$1,748,254	\$2,007,906	\$259,652	15%
Total Revenues	<u>\$2,099,942</u>	<u>\$1,748,254</u>	<u>\$2,007,906</u>	<u>\$259,652</u>	<u>15%</u>
EXPENDITURES					
Academic Salaries	\$938,475	\$763,623	\$889,133	\$125,510	16%
Classified and Other Nonacademic Salaries	\$476,580	\$498,470	\$488,893	(\$9,577)	(2%)
Employee Benefits	\$270,787	\$230,052	\$248,567	\$18,515	8%
Supplies & Materials	\$176,100	\$175,204	\$153,100	(\$22,104)	(13%)
Other Operating Expenses and Services	\$268,000	\$306,212	\$340,084	\$33,872	11%
Capital Outlay	\$5,000	\$27,761	\$9,000	(\$18,761)	(68%)
Other Outgo	\$0	\$0	\$0	\$0	n/a
Total Expenditures	<u>\$2,134,942</u>	<u>\$2,001,321</u>	<u>\$2,128,777</u>	<u>\$127,456</u>	<u>6%</u>
Excess of Revenues over (under) Expenditures	<u>(\$35,000)</u>	<u>(\$253,067)</u>	<u>(\$120,871)</u>	<u>\$132,196</u>	<u>(52%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$90,000	\$125,203	\$120,871	\$30,871	25%
Interfund Transfers - Out	\$55,000	\$0	\$0	\$0	n/a
Total Other Financing Sources (Uses)	<u>\$35,000</u>	<u>\$125,203</u>	<u>\$120,871</u>	<u>(\$30,871)</u>	<u>(25%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	(\$127,863)	\$0	<u>\$127,863</u>	
Beginning Fund Balance	<u>\$127,863</u>	<u>\$127,863</u>	<u>\$0</u>		
Ending Fund Balance	<u>\$127,863</u>	<u>\$0</u>	<u>\$0</u>		

*as of September 1, 2016

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

	2015-16	2015-16	2016-17	Variance	
	Adopted Budget	Unaudited Actuals	Adopted Budget	A15-16 vs B16-17 \$	%
REVENUES					
Federal	\$40,958	\$18,931	\$30,000	\$11,069	58%
State	\$100,000	\$80,039	\$100,000	\$19,961	25%
Local	\$354,013	\$328,379	\$355,000	\$26,621	8%
Total Revenues	<u>\$494,971</u>	<u>\$427,348</u>	<u>\$485,000</u>	<u>(\$67,623)</u>	<u>(14%)</u>
EXPENDITURES					
Academic Salaries	\$175,919	\$195,974	\$186,235	(\$9,739)	(5%)
Classified and Other Nonacademic Salaries	\$312,252	\$310,177	\$295,573	(\$14,604)	(5%)
Employee Benefits	\$193,800	\$205,783	\$222,063	\$16,280	8%
Supplies & Materials	\$13,000	\$14,284	\$13,000	(\$1,284)	(9%)
Other Operating Expenses and Services	\$0	\$584	\$0	(\$584)	n/a
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$694,971</u>	<u>\$726,802</u>	<u>\$716,871</u>	<u>\$31,831</u>	<u>4%</u>
Excess of Revenues over (under) Expenditures	<u>(\$200,000)</u>	<u>(\$299,454)</u>	<u>(\$231,871)</u>	<u>\$67,582</u>	<u>(23%)</u>
Other Financing Sources (Uses)					
Interfund Transfers - In	\$200,000	\$200,000	\$200,000	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$200,000</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	\$0	(\$99,454)	(\$31,871)	<u>(\$99,454)</u>	
Beginning Fund Balance	<u>\$131,427</u>	<u>\$131,427</u>	<u>\$31,974</u>		
Ending Fund Balance	<u>\$131,427</u>	<u>\$31,974</u>	<u>\$102</u>		

*as of September 1, 2016

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2016-17 ADOPTED 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	School of Culinary Arts Venues	Rental of Facilities	TOTAL
REVENUES										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$480,000
Local	\$60,349	\$826,680	\$0	\$0	\$820,000	\$26,328	\$13,300	\$474,950	\$300,000	\$2,521,607
Total Revenues	\$60,349	\$826,680	\$480,000	\$0	\$820,000	\$26,328	\$13,300	\$474,950	\$300,000	\$3,001,607
EXPENDITURES										
Academic Salaries	\$0	\$150,469	\$0	\$0	\$0	\$11,600	\$0	\$0	\$0	\$162,069
Classified and Other Nonacademic Salaries	\$50,066	\$349,199	\$0	\$0	\$335,000	\$5,244	\$6,453	\$94,390	\$135,000	\$975,352
Employee Benefits	\$4,762	\$162,012	\$0	\$0	\$105,000	\$1,234	\$607	\$8,910	\$40,000	\$322,525
Supplies & Materials	\$5,521	\$46,500	\$256,597	\$0	\$27,000	\$1,000	\$2,200	\$339,620	\$10,000	\$688,438
Other Operating Expenses and Services	\$0	\$68,500	\$120,038	\$0	\$300,000	\$4,750	\$9,260	\$28,400	\$20,000	\$550,948
Capital Outlay	\$0	\$50,000	\$103,365	\$0	\$53,000	\$2,500	\$0	\$0	\$58,500	\$267,365
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$60,349	\$826,680	\$480,000	\$0	\$820,000	\$26,328	\$18,520	\$471,320	\$263,500	\$2,966,697
Excess of Revenues over (under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,220)	\$3,630	\$36,500	\$34,910
Other Financing Sources (Uses)										
Interfund Transfers - In		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,630	\$36,500	\$40,130
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,630)	(\$36,500)	(\$40,130)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,220)	\$0	\$0	(\$5,220)
Beginning Fund Balance	\$17,389	\$274,695	\$983,516	\$13,106	\$0	\$21,383	\$9,465	\$0	\$0	\$1,319,554
Ending Fund Balance	\$17,389	\$274,695	\$983,516	\$13,106	\$0	\$21,383	\$4,245	\$0	\$0	\$1,314,334

*as of September 1, 2016

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

	2015-16	2015-16	2016-17	Variance	
	Adopted Budget	Unaudited Actuals	Adopted Budget	A15-16 vs B16-17 \$	%
REVENUES					
Local	\$0	\$2,173	\$5,000	\$2,827	57%
Total Revenues	<u>\$0</u>	<u>\$2,173</u>	<u>\$5,000</u>	<u>\$2,827</u>	57%
EXPENDITURES					
Other Operating Expenses and Services	\$42,000	\$50,860	\$50,000	(\$860)	(2%)
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$42,000</u>	<u>\$50,860</u>	<u>\$50,000</u>	<u>(\$860)</u>	(2%)
Excess of Revenues over (under) Expenditures	<u>(\$42,000)</u>	<u>(\$48,687)</u>	<u>(\$45,000)</u>	<u>\$3,687</u>	(8%)
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>(\$42,000)</u>	<u>(\$48,687)</u>	<u>(\$45,000)</u>	<u>\$3,687</u>	(8%)
Beginning Fund Balance		<u>\$0</u>	<u>(\$48,687)</u>		
Ending Fund Balance	<u>(\$42,000)</u>	<u>(\$48,687)</u>	<u>(\$93,687)</u>		

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
Property Taxes	\$3,914,035	\$5,806,297	\$3,914,035	(\$1,892,262)	(48%)
Local	\$21,313	\$16,254	\$21,313	\$5,059	24%
Total Revenues	<u>\$3,935,348</u>	<u>\$5,822,550</u>	<u>\$3,935,348</u>	<u>(\$1,887,202)</u>	<u>(48%)</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	\$1,740,000	\$1,779,031	\$1,780,000	\$969	0%
Other Outgo -Debt interest	\$2,809,338	\$2,810,000	\$2,810,000	\$0	0%
Total Expenditures	<u>\$4,549,338</u>	<u>\$4,589,031</u>	<u>\$4,590,000</u>	<u>\$969</u>	<u>0%</u>
Excess of Revenues over (under) Expenditures	<u>(\$613,990)</u>	\$1,233,520	<u>(\$654,651)</u>	<u>(\$1,888,171)</u>	288%
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>(\$613,990)</u>	\$1,233,520	<u>(\$654,651)</u>	<u>(\$1,888,171)</u>	288%
Beginning Fund Balance	<u>\$7,256,649</u>	<u>\$6,642,659</u>	<u>\$7,876,179</u>		
Ending Fund Balance	<u>\$6,642,659</u>	<u>\$7,876,179</u>	<u>\$7,221,528</u>		

*as of September 1, 2016

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

	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Unaudited Actuals	2016-17 Adopted Budget	Total
REVENUES										
Bond Proceeds	\$47,000,000	\$0	\$0	\$0	\$15,000,000	\$0	\$0	\$15,229,076	\$0	\$77,229,076
Local	\$466,269	\$483,738	\$223,992	\$79,681	\$26,838	\$33,459	\$10,559	\$62,703	\$0	\$1,387,240
Total Revenues	\$47,466,269	\$483,738	\$223,992	\$79,681	\$15,026,838	\$33,459	\$10,559	\$15,291,779	\$0	\$78,616,316
EXPENDITURES										
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	\$876	\$1,000	\$15,178
Other Operating Expenses and Services	\$101,523	\$41,846	\$144,056	\$234,391	\$72,046	\$110,580	\$51,850	\$98,628	\$100,000	\$854,921
Capital Outlay	\$4,135,519	\$8,338,687	\$14,621,923	\$10,874,440	\$9,396,398	\$9,118,011	\$3,140,739	\$4,669,507	\$12,647,919	\$64,295,225
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,268,133	\$8,380,595	\$14,794,186	\$11,183,355	\$9,529,120	\$9,284,508	\$3,234,638	\$4,769,011	\$12,748,919	\$65,443,546
Excess of Revenues over (under) Expenditures	\$43,198,136	(\$7,896,857)	(\$14,570,194)	(\$11,103,674)	\$5,497,718	(\$9,251,048)	(\$3,224,079)	\$10,522,768	(\$12,748,919)	\$13,172,770
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$43,198,136	(\$7,896,857)	(\$14,570,194)	(\$11,103,674)	\$5,497,718	(\$9,251,048)	(\$3,224,079)	\$10,522,768	(\$12,748,919)	\$13,172,770
Beginning Fund Balance	\$0	\$43,198,136	\$35,301,279	\$20,731,085	\$9,627,411	\$15,125,129	\$5,874,080	\$2,650,002	\$13,172,770	
Ending Fund Balance	\$43,198,136	\$35,301,279	\$20,731,085	\$9,627,411	\$15,125,129	\$5,874,080	\$2,650,002	\$13,172,770	\$423,851	

*as of September 1, 2016

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

State Revenue:
- \$1,065,000 in deferred maintenance
- \$6,000,000 funding for Campus Center

	2015-16	2015-16	2016-17	Variance	
	Adopted Budget	Unaudited Actuals	Adopted Budget	A15-16 vs B16-17 \$	%
REVENUES					
State	\$1,790,800	\$2,704,855	\$7,065,000	\$4,360,145	161%
Local	\$531,289	\$58,965	\$60,000	\$1,035	2%
Total Revenues	\$2,322,089	\$2,763,820	\$7,125,000	\$4,361,180	158%
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	\$17,685	\$0	(\$17,685)	(100%)
Other Operating Expenses and Services	\$196,000	\$142,831	\$150,000	\$7,169	5%
Capital Outlay	\$6,832,924	\$4,420,958	\$14,558,052	\$10,137,094	229%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$7,028,924	\$4,581,474	\$14,708,052	\$10,126,578	221%
Excess of Revenues over (under) Expenditures	(\$4,706,835)	(\$1,817,654)	(\$7,583,052)	(\$5,765,398)	317%
Other Financing Sources (Uses)					
Interfund Transfers - In	\$16,782,286	\$16,383,786	\$3,829,845	(\$12,553,941)	(77%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	\$16,782,286	\$16,383,786	\$3,829,845	(\$12,553,941)	(77%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$12,075,451	\$14,566,132	(\$3,753,207)	(\$18,319,359)	(126%)
Beginning Fund Balance	\$2,919,410	\$2,919,410	\$17,485,542		
Ending Fund Balance	\$14,994,861	\$17,485,542	\$13,732,335		

Expenditure Amounts:
- Energy Loan \$54,845
- Annual Needs \$615,000 & \$206,478 Miscellaneous
- Facility Master Plan \$360,000
- West Campus Classroom Completion \$2,800,000
- Campus Center Project \$7,000,000
- Swing Space \$1,106,729
- Approved Deferred Maintenance \$1,065,000 for 16-17 and \$1,500,000 from remaining prior years

Transfer Amounts:
- From GF for Energy Loan \$54,845
- From GF for Annual Needs \$615,000
- From GF for West Campus \$2,800,000
- From GF for Facility Master Plan \$360,000

Ending Fund Balances:
- \$2,146,478 Construction
- \$12,146,376 Campus Center
- \$1,106,729 Swing Space
- \$2,085,960 State Maintenance

Ending Fund Balances:
- \$2,000,000 Construction
- \$11,146,376 Campus Center
- \$0 Swing Space
- \$585,960 State Maintenance

*as of September 1, 2016

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

	2015-16 Adopted Budget	2015-16 Unaudited Actuals	2016-17 Adopted Budget	Variance A15-16 vs B16-17	
				\$	%
REVENUES					
State	\$0	\$0	\$1,065,000	\$1,065,000	100%
Local	\$25,000	\$16,523	\$25,000	\$8,477	51%
Total Revenues	\$25,000	\$16,523	\$1,090,000	\$1,073,477	6,497%
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	\$245	\$0	(\$245)	(100%)
Other Operating Expenses and Services	\$0	\$3,981	\$0	(\$3,981)	(100%)
Capital Outlay	\$5,513,955	\$2,412,254	\$4,577,482	\$2,165,228	90%
Total Expenditures	\$5,513,955	\$2,416,480	\$4,577,482	\$2,161,002	89%
Excess of Revenues over (under) Expenditures	(\$5,488,955)	(\$2,399,956)	(\$3,487,482)	\$1,087,526)	45%
Other Financing Sources (Uses)					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$2,700,700	\$2,700,700	\$0	(\$2,700,700)	(100%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	\$2,700,700	\$2,700,700	\$0	(\$2,700,700)	(100%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$2,788,255)	\$300,744	(\$3,487,482)	(\$3,788,226)	(1,260%)
Beginning Fund Balance	\$4,765,647	\$4,765,647	\$5,066,391		
Ending Fund Balance	\$1,977,392	\$5,066,391	\$1,578,909		

No Transfer In from General Fund, \$4,577,482 unallocated fund balance available for:

- \$440,358 Various Dept budgets
- \$2,060,279 Program Review carry over from prior years
- \$68,000 Copier Refresh
- \$966,000 IT Refresh (\$426,000 instructional only and other refresh of \$540,000)
- \$1,042,845 instructional only Program Review 16/17 (unfunded Program Review \$743,655)

*as of September 1, 2016