



Tentative Budget

for the Fiscal Year

July 1, 2021 – June 30, 2022

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2021-22 Tentative Budget Workbook

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Our Mission

As a public community college dedicated to the success of each student . . .

Santa Barbara City College welcomes all students. The College provides a diverse learning environment and opportunities for students to enrich their lives, advance their careers, complete certificates, earn associate degrees, and transfer to four-year institutions.

The College is committed to fostering an equitable, inclusive, respectful, participatory, and supportive community dedicated to the success of every student.

SBCC Budget Development Values

The foundation of the budget development process is a belief in the following basic shared values.

- Honesty, integrity, transparency, trust and an overall sense of collegiality
- Involvement of all constituent groups in decision-making using established participatory governance processes
- Maintenance of the Board approved minimum reserve in accordance with BP 6305
- Exercise of fiscal prudence in the development of the budget
- Good faith

These values will be upheld by ensuring:

- discussions and actions are student-centered, and viewed through an equity lens;
- district's financial condition will be honestly communicated to all;
- decisions on financial matters are data-driven;
- district budget practices are comparable with similar institutions;
- items included in the budget will be based on need; and
- health and safety of staff and students are prioritized.

To the extent possible, the final budget will

- allow sufficient resources to meet diverse student needs;
- maintain a comprehensive educational program;
- be developed based on achievable FTES goals and
- provide sufficient staffing to fulfill our mission;
- provide for contractual obligations and fixed costs;
- cover costs of health benefits and STRS and PERS contributions; and
- remain competitive in total compensation with comparable districts and recognize ongoing needs of employees' living standards for fairness and retention; and
- consider SBCC's carbon footprint.



SANTA BARBARA CITY COLLEGE

ASSUMPTIONS USED TO DEVELOP THE 2021-22 TENTATIVE BUDGET

As of June 17, 2021

The 2021-22 Tentative Budget Assumptions are based on the 2021 Governors May Revise and local assumptions as detailed below. Assumptions will be updated as new revenue information is received from the state and expenditures are analyzed and adjusted through the budget development process. The Tentative Budget is scheduled for approval by the Board of Trustees on June 24, 2021.

The 2021-22 Tentative Budget is based on the following assumptions:

Revenues

State Revenue - Ongoing

1. The state budget includes a 4.05% COLA (equates to approximately \$3.3M).
2. No new changes have been identified for the Student Centered Funding Formula (SCFF) calculation methodology in fiscal year 2021-22.
3. Total Computational Revenue (TCR) assumes 21-22 will be funded based on stability protection funding, which is equivalent to the 20-21 calculated TCR plus the 4.05% COLA. This equates to a 21-22 TCR of approximately \$84.4M.
4. Education Protection Act revenue remains flat (*Part of TCR*).
5. Property tax revenue increases by 3% (*Part of TCR*).
6. Lottery revenue remains flat.
7. State mandated on going reimbursements remains flat.
8. Schott Center funding remains at the medium/large center level (750-1,000 FTES, \$1M).
9. Wake Center funding remains at the large center level (> 1,000 FTES, \$1.3 M).

State Revenue - One Time

1. Deficit factor is budgeted at 0%.
2. State mandated one time reimbursements are not budgeted.
3. State apportionment recalculations and prior year adjustments are not budgeted.
4. Deferred maintenance and instructional equipment funding for 2021-22 is estimated at \$3.5M.

Local Revenue

1. Enrollment fee revenue declines by 4%, based on the Districts projection of a 4% decline in resident credit FTES from 2020-21 to 2021-22. (*Part of TCR*)
 - a. The Enrollment fee will remain constant at \$46.00/unit.

2. Out-of-state tuition revenue is projected to increase by 10% in fiscal year 2021-22 compared to projected FTES for fiscal year 2020-21. - *\$330,000 increase from \$3.31M to \$3.64M*
3. International tuition revenue is projected to increase by 5% in 2021-22 in fiscal year 2021-22 compared to projected FTES for fiscal year 2020-21. - *\$175,000 increase from \$3.52M to \$3.7M*

Expenditures

1. Salary increases related to reclassification of classified staff and managers through agreed upon job reclassification process.
2. Permanent staff salaries are budgeted based on current contracts. Any changes in salaries agreed to through the collective bargaining process will result in changes to salary budgets in all funds.
3. Annual salary step increases.
4. Supplemental Retirement Plan (SRP) Implementation. – *Approximately \$3.7M in savings assuming no SRP related vacant positions are replaced in 2021-22.*
5. The District is offering a schedule shaped in response to lower predicted enrollment, impacts of COVID-19 on program offerings, and continued efforts to be efficient in response to strategic enrollment management. The District will continue to maintain low enrolled sections. -
6. The District will continue with filling only the most essential vacant positions in fiscal year 2021-22. – *Permanent positions that are vacant in 2020-21 will not be budgeted in 2021-22. Potential salary savings of permanent positions that become vacant in 2021-22 are not included in the 2021-22 budget.*
7. Short-term employees (staff/student) budget assumptions:
 - a. Short-term employee's budget will be approximately \$746,000. *Actual hourly expenditures were approximately \$906,000 in 19-20.*
 - b. Tutorial budget will remain flat at \$610,000. The tutorial budget is facing reductions totaling \$125,000 from restricted funding sources, and therefore the UGF budget will remain the same as the 20-21 funding level.
 - c. Reader budget remains flat at \$75,000.
8. Employer contributions towards health benefits will increase by 2.2% in 2021-22.
9. The State Unemployment Contribution rate of 0.05% remains flat.
10. The Workers Compensation insurance rate of 1.7143% remains flat.
11. The CalPERS employer contribution rate increases from 20.7% to 23.0%.
12. The CalSTRS employer contribution rate decreases from 16.15% to 15.92%.
13. Utility budgets return to pre-pandemic levels and increase due to HVAC systems running at all times. *Increase of approximately \$435,000.*

14. Marketing budget increases by \$130,000 in support of strategic enrollment management efforts to recruit and retain students through marketing and communications efforts, for both prospective resident and nonresident students.
15. Diversity, Equity, and Inclusion (DEI) expenditure budget established within the UGF of \$75,000 in an effort to institutionalize the college's commitment to DEI and support forward directions of the college's DEI work.
16. Instructional supply, and printing and duplicating expenses remain in the Lottery Fund. *Approximately \$1,258,000.*
17. Funds from HEERF III for recovery of lost revenues of international and out-of-state tuition will be transferred to the UGF and then utilized to cover general operating salaries and expenditures. This will result in the UGF having a surplus instead of a deficit for fiscal year 2021-22. *Approximately \$6,370,000. Amount to be updated prior to Adopted Budget.*
18. In order to set aside funds for strategic initiatives and potential outcomes from ongoing collective bargaining negotiations, the district has created an appropriation for contingencies in the amount of \$3.28M. The use of these funds will be determined during 2021-22 and it requires board approval prior to being expended.

Transfers

Transfer of funds to and from the Unrestricted General Fund Ending Balance:

1. Transfer OUT from UGF to the Children's Center Fund \$0. *(HEERF covers Children's Center Fund lost revenues.)*
2. Transfer OUT from UGF to the Construction Fund for emergency campus maintenance - \$500,000.
3. Transfer OUT from UGF to the Equipment Fund for program review items is \$200,000 for 2021-22.
4. Transfer OUT from UGF to the Equipment Fund for equipment and IT refresh \$400,000.
5. Transfer OUT from UGF to Food Service Fund \$0. *(HEERF covers Food Service lost revenues.)*
6. Transfer OUT from UGF to Parking Fund \$0. *(HEERF covers Parking Fund lost revenues.)*
7. Transfer OUT from UGF to Self-Insurance Fund for liability insurance payments \$700,000.
8. Transfer IN from select grant funds (primarily due to Financial Aid Media Campaign) to UGF for indirect costs related to administrative overhead. *Approximately \$400,000.*
9. Transfer IN from Facility Rentals (primarily due to rental income from Kaplan International Language School) *Approximately \$150,000.*
10. Transfer Out from UGF to Foundation \$200,000.

Full Time Equivalent Students (FTES) Projections:

Below is a table comparing projected FTES for 2020-21 and FTES for 2021-22. These FTES projections are included here for reference only, and were not used to calculate the TCR for 21-22 due to the District being funded based on stability protection funding.

The District will be funded at the TCR stability protection amount of \$84.4M unless resident FTES exceeds the 18-19 FTES levels of 12,614 resident FTES (which is 1,319 more than the projected 21-22 resident FTES of 11,296).

<u>FTES Comparison</u>	<u>Projection</u> <u>20-21</u>	<u>Projection</u> <u>21-22</u>	<u>Percent</u> <u>Change</u>
Credit - Resident	9,812	9,420	-4%
Dual Enrollment	827	909	10%
Incarcerated	12	12	0%
Non-Credit - Enhanced	358	394	10%
Non-Credit - Non Enhanced	487	561	15%
Subtotal Resident	11,496	11,296	-2%
Credit - Out of State	398	438	10%
Credit - International	598	627	5%
Subtotal Non Resident	996	1,066	7%
	12,492	12,361	-1%

COVID-19 Relief Funds

In 2020 and 2021 three Higher Education Emergency Relief Funds (HEERF) were received by the district. The funds can be utilized to defray expenses related to COVID-19, carry out authorized student support activities, and provide financial aid grants to students. The revenues and expenses related to these three grants are included in the Restricted General Funds. All HEERF funds must be spent within one calendar year from the date of their award unless the district receives a no-cost extension. Much of the restrictions on expenditures and calculations allowable for revenue recovery are still being vetted and will be finalized after confirmation has been received from the district auditors/HEERF.

1. HEERF I - The District was awarded \$5.77M in March 2020 from HEERF I of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). A minimum of 50% of the funds must be spent on student emergency grants. The projected fund usage is as follows:
 - a. Direct student aid: \$2.88M student emergency grants
 - b. Institutional support: \$2.88M technology devices for employees and students, faculty distance education training, personal protective equipment, HVAC assessments, additional student emergency grants

These funds will be expended within fiscal year 2020-21.

2. HEERF II - The District was awarded \$11.79M in December 2020 from HEERF II of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). A

minimum of \$2.88M of the funds must be spent on student emergency grants. The projected fund usage is as follows:

- a. Direct student aid: \$2.88M student emergency grants
- b. Institutional support: \$8.907M
 - i. \$300,780 noncredit student emergency grants
 - ii. \$190,275 COVID mitigation related expenditures: HVAC repairs/air purifiers
 - iii. \$8.42M Lost Revenues from fiscal year 2020-21
 1. \$4,870,000 international tuition (based on 3-year average)
 2. \$1,500,000 out-of-state tuition (based on 3-year average)
 3. \$900,000 Food Services (based on 20-21 budget amount)
 4. \$165,000 Child Care Center (based on 3-year average)
 5. \$450,000 Parking Fund (based on 20-21 budget amount)
 6. \$480,000 Campus Store (based on 20-21 budget amount)
 7. \$35,000 SEL Fee Based Fund (based on 20-21 budget amount)
 8. \$17,000 Athletic ticket sales (based on prior year comparison)

These funds will be expended primarily in fiscal year 2020-21, but may continue to be spent into fiscal year 2021-22.

3. HEERF III - The District was awarded \$21.1M in March 2021 from HEERF III of the American Rescue Plan Act. A minimum of 50% of the funds (\$10.736M) must be spent on student emergency grants. The projected fund usage is as follows:

- a. Direct student aid: \$10.736M student emergency grants
- b. Institutional support: \$10.383M
 - i. \$300,780 noncredit student emergency grants
 - ii. TBD additional funds for student emergency grants
 - iii. TBD COVID mitigation related expenditures
 - iv. \$8.42M Lost Revenues from fiscal year 2021-22

All figures below are estimates to be updated based on updated projections

1. \$4,870,000 international tuition (based on 3-year average)
2. \$1,500,000 out-of-state tuition (based on 3-year average)
3. \$900,000 Food Services (based on 20-21 budget amount)
4. \$165,000 Child Care Center (based on 3-year average)
5. \$450,000 Parking Fund (based on 20-21 budget amount)
6. \$480,000 Campus Store (based on 20-21 budget amount)
7. \$35,000 SEL Fee Based Fund (based on 20-21 budget amount)
8. \$17,000 Athletic ticket sales (based on prior year comparison)

These funds will be expended primarily in fiscal year 2021-22.



**Santa Barbara City College
2021-22
Tentative Budget - All Funds**

	Total General Fund		Governmental Funds						Total District All Funds	
			Debt Service	Special Revenue	Capital Projects	Enterprise Fund	Internal Service	Expendable Trusts		
	Unrestricted	Restricted	Bond Interest & Redemption	Child Development & Food Service	Equipment & Construction	Campus Store & School of Extended Learning	Self-Insurance Fleet Services	Associated Students & Financial Aid		
Revenue										
1 Federal Revenue	\$ -	\$ 27,339,462	\$ -	\$ 21,502	\$ -	\$ -	\$ -	\$ -	\$ 15,170,000	\$ 42,530,964
2 State Revenue	45,112,415	61,620,105	14,000	121,000	3,500,000	-	-	-	2,875,000	113,242,520
3 Local Revenue	51,825,400	2,618,489	4,559,000	977,250	620,000	117,450	60,000	26,850	60,804,439	
4 Total Revenue	\$ 96,937,815	\$ 91,578,056	\$ 4,573,000	\$ 1,119,752	\$ 4,120,000	\$ 117,450	\$ 60,000	\$ 18,071,850	\$ 216,577,923	
Expenses										
5 Certificated Salaries	\$ 42,442,125	\$ 2,985,959	\$ -	\$ 156,848	\$ -	\$ 40,348	\$ -	\$ -	\$ -	\$ 45,625,281
6 Classified Salaries	21,994,729	2,993,740	-	912,674	-	716,488	10,000	-	-	26,627,631
7 Employee Benefits	21,476,835	2,578,568	-	495,969	-	360,188	942	-	-	24,912,501
8 Materials & Supplies	1,645,650	1,790,663	-	420,228	5,000	4,330	500	8,500	3,874,871	
9 Operating Expenses	12,877,541	44,562,163	-	90,370	61,000	75,500	555,000	8,100	58,229,674	
10 Capital Outlay	424,500	4,725,811	-	-	3,209,000	-	23,000	-	8,382,311	
11 Total Expenses	\$ 100,861,381	\$ 59,636,905	\$ -	\$ 2,076,089	\$ 3,275,000	\$ 1,196,853	\$ 589,442	\$ 16,600	\$ 167,652,269	
Transfers & Other										
12 Transfers In	\$ 6,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,370,000
13 Other Sources	3,563,000	1,450,000	-	1,065,000	900,000	515,000	700,000	-	-	8,193,000
14 Transfers out	(2,000,000)	(10,204,053)	-	-	-	-	-	(10,000)	(12,214,053)	
15 Contingency	(3,280,000)	(1,986,436)	-	-	-	-	-	-	(5,266,436)	
16 Other Out Go	(10,000)	(15,576,075)	(4,775,050)	-	-	-	-	(18,025,250)	(38,386,375)	
17 Total Transfers/Other	\$ 4,643,000	\$ (26,316,564)	\$ (4,775,050)	\$ 1,065,000	\$ 900,000	\$ 515,000	\$ 700,000	\$ (18,035,250)	\$ (41,303,864)	
Fund Balance										
18 Net Change in Fund Balance	\$ 719,434	\$ 5,624,588	\$ (202,050)	\$ 108,663	\$ 1,745,000	\$ (564,403)	\$ 170,558	\$ 20,000	\$ 7,621,791	
19 Beginning Balance, July 1	23,846,509	1,353,496	3,240,217	(79,775)	11,952,790	7,169,121	16,988	140,073	47,639,420	
20 Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	
21 Net Fund Balance, June 30	\$ 24,565,944	\$ 6,978,084	\$ 3,038,167	\$ 28,888	\$ 13,697,790	\$ 6,604,718	\$ 187,546	\$ 160,073	\$ 55,261,210	



Santa Barbara City College
2021-22
Unrestricted General Fund - Fund 11

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	4,638,647	\$	-
2 State Revenue		42,849,000		42,849,000		45,112,415
3 Local Revenue		49,068,800		50,189,933		51,825,400
4 Total Revenue	\$	91,917,800	\$	97,677,580	\$	96,937,815
Expenses						
5 Certificated Salaries	\$	41,206,302.73	\$	41,345,418.63	\$	42,442,125.42
6 Classified Salaries		21,121,993		20,942,820		21,994,729
7 Employee Benefits		22,960,129		23,019,494		21,476,835
8 Materials & Supplies		1,621,255		2,056,996		1,645,650
9 Operating Expenses		8,980,042		10,024,951		12,877,541
10 Capital Outlay		423,100		1,290,680		424,500
11 Total Expenses	\$	96,312,822	\$	98,680,360	\$	100,861,381
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	6,370,000
13 Other Sources		1,975,000		2,115,491		3,563,000
14 Transfers out		(2,505,000)		(2,185,000)		(2,000,000)
15 Contingency		-		-		(3,280,000)
16 Other Out Go		(10,000)		(510,000)		(10,000)
17 Total Transfers/Other	\$	(540,000)	\$	(579,509)	\$	4,643,000
Fund Balance						
18 Net Change in Fund Balance	\$	(4,935,022)	\$	(1,582,289)	\$	719,434
19 Beginning Balance, July 1		25,428,798		25,428,798		23,846,509
20 Adjustments to Beginning Balance		0		0		0
21 Net Fund Balance, June 30	\$	20,493,776	\$	23,846,509	\$	24,565,944



Santa Barbara City College
2021-22
Restricted General Fund - Fund 12

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ 8,188,768	\$ 14,072,385	\$ 27,339,462	1
2 State Revenue	49,350,695	62,628,653	56,370,105	2
3 Local Revenue	2,457,363	2,607,489	2,643,489	3
4 Total Revenue	\$ 59,996,826	\$ 79,308,528	\$ 86,353,056	4
Expenses				
5 Certificated Salaries	\$ 4,730,270.43	\$ 7,022,882.55	\$ 2,985,959.47	5
6 Classified Salaries	5,128,580	5,607,724	3,013,740	6
7 Employee Benefits	3,171,704	3,622,318	2,584,349	7
8 Materials & Supplies	1,575,173	2,192,655	1,790,863	8
9 Operating Expenses	34,534,491	44,756,537	44,562,163	9
10 Capital Outlay	3,449,517	5,649,846	4,725,811	10
11 Total Expenses	\$ 52,589,736	\$ 68,851,963	\$ 59,662,886	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	450,000	450,000	1,450,000	13
14 Transfers out	(1,276,207)	(1,839,659)	(10,354,053)	14
15 Contingency	(5,798,870)	(1,986,436)	(1,986,436)	15
16 Other Out Go	(1,258,874)	(7,617,991)	(15,576,075)	16
17 Total Transfers/Other	\$ (7,883,951)	\$ (10,994,085)	\$ (26,466,564)	17
Fund Balance				
18 Net Change in Fund Balance	\$ (476,861)	\$ (537,521)	\$ 223,607	18
19 Beginning Balance, July 1	1,891,017	1,891,017	1,353,496	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 1,414,156	\$ 1,353,496	\$ 1,577,103	21



Santa Barbara City College
2021-22
Bond Interest and Redemption Fund - Fund 21

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	14,000	14,000	14,000	2
3 Local Revenue	4,559,000	4,559,000	4,559,000	3
4 Total Revenue	\$ 4,573,000	\$ 4,573,000	\$ 4,573,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	-	-	-	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ -	\$ -	\$ -	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	(4,775,050)	(4,775,050)	(4,775,050)	16
17 Total Transfers/Other	\$ (4,775,050)	\$ (4,775,050)	\$ (4,775,050)	17
Fund Balance				
18 Net Change in Fund Balance	\$ (202,050)	\$ (202,050)	\$ (202,050)	18
19 Beginning Balance, July 1	3,442,267	3,442,267	3,240,217	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 3,240,217	\$ 3,240,217	\$ 3,038,167	21



Santa Barbara City College
2021-22
Food Services - Fund 32

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	81,468	81,468	731,750	3
4 Total Revenue	\$ 81,468	\$ 81,468	\$ 731,750	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	595,620	595,620	640,689	6
7 Employee Benefits	338,410	338,410	284,922	7
8 Materials & Supplies	61,000	61,000	404,570	8
9 Operating Expenses	31,220	31,683	89,470	9
10 Capital Outlay	-	91,980	-	10
11 Total Expenses	\$ 1,026,250	\$ 1,118,694	\$ 1,419,652	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	900,000	913,683	900,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 900,000	\$ 913,683	\$ 900,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (44,782)	\$ (123,542)	\$ 212,098	18
19 Beginning Balance, July 1	102,090	102,090	(21,453)	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 57,307	\$ (21,453)	\$ 190,646	21



Santa Barbara City College
2021-22
Child Development Fund - Fund 33

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget
Revenue			
1 Federal Revenue	\$ 21,502	\$ 21,502	\$ 21,502
2 State Revenue	121,054	121,054	121,000
3 Local Revenue	256,500	256,500	245,500
4 Total Revenue	\$ 399,056	\$ 399,056	\$ 388,002
Expenses			
5 Certificated Salaries	\$ 144,848.00	\$ 144,848.00	\$ 156,848.03
6 Classified Salaries	265,107	265,107	271,985
7 Employee Benefits	201,236	201,236	211,046
8 Materials & Supplies	15,658	15,658	15,658
9 Operating Expenses	900	900	900
10 Capital Outlay	-	-	-
11 Total Expenses	\$ 627,749	\$ 627,749	\$ 656,437
Transfers & Other			
12 Transfers In	\$ -	\$ -	\$ -
13 Other Sources	230,000	165,000	165,000
14 Transfers out	-	-	-
15 Contingency	-	-	-
16 Other Out Go	-	-	-
17 Total Transfers/Other	\$ 230,000	\$ 165,000	\$ 165,000
Fund Balance			
18 Net Change in Fund Balance	\$ 1,307	\$ (63,693)	\$ (103,435)
19 Beginning Balance, July 1	5,370	5,370	(58,322)
20 Adjustments to Beginning Balance	0	0	0
21 Net Fund Balance, June 30	\$ 6,678	\$ (58,322)	\$ (161,757)



Santa Barbara City College
2021-22
Equipment Replacement Fund - Fund 41

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	80,000	80,000	70,000	3
4 Total Revenue	\$ 80,000	\$ 80,000	\$ 70,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	6,000	6,000	6,000	9
10 Capital Outlay	657,350	736,650	769,000	10
11 Total Expenses	\$ 663,350	\$ 742,650	\$ 775,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	400,000	400,000	400,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 400,000	\$ 400,000	\$ 400,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (183,350)	\$ (262,650)	\$ (305,000)	18
19 Beginning Balance, July 1	2,200,916	2,200,916	1,938,266	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 2,017,566	\$ 1,938,266	\$ 1,633,266	21



Santa Barbara City College
2021-22
Construction/District Projects Fund - Fund 43

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	2,200,000	2,200,000	3,500,000	2
3 Local Revenue	200,000	200,000	550,000	3
4 Total Revenue	\$ 2,400,000	\$ 2,400,000	\$ 4,050,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	5,000	5,000	5,000	8
9 Operating Expenses	55,000	55,000	55,000	9
10 Capital Outlay	4,930,685	4,930,685	2,940,000	10
11 Total Expenses	\$ 4,990,685	\$ 4,990,685	\$ 3,000,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	8,054,778	8,054,778	500,000	13
14 Transfers out	(9,554,668)	(9,554,668)	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ (1,499,890)	\$ (1,499,890)	\$ 500,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (4,090,575)	\$ (4,090,575)	\$ 1,550,000	18
19 Beginning Balance, July 1	14,105,099	14,105,099	10,014,524	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 10,014,524	\$ 10,014,524	\$ 11,564,524	21



Santa Barbara City College
2021-22
Campus Store - Fund 51

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	3,480,000	3,480,000	3,750,000	3
4 Total Revenue	\$ 3,480,000	\$ 3,480,000	\$ 3,750,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	612,000	612,000	664,019	6
7 Employee Benefits	321,000	321,000	333,759	7
8 Materials & Supplies	2,549,000	2,549,000	2,650,000	8
9 Operating Expenses	192,000	192,000	250,000	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 3,674,000	\$ 3,674,000	\$ 3,897,778	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	480,000	480,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ 480,000	\$ 480,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ (194,000)	\$ 286,000	\$ 332,222	18
19 Beginning Balance, July 1	6,816,688	6,816,688	6,476,307	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 6,622,688	\$ 7,102,688	\$ 6,808,529	21



Santa Barbara City College
2021-22
School of Extended Learning - Fund 59

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		543,549		117,450		117,450
4 Total Revenue	\$	543,549	\$	117,450	\$	117,450
Expenses						
5 Certificated Salaries	\$	40,750.00	\$	40,750.00	\$	40,347.60
6 Classified Salaries		51,492		51,492		52,468
7 Employee Benefits		25,379		25,379		26,429
8 Materials & Supplies		11,330		4,330		4,330
9 Operating Expenses		95,000		75,500		75,500
10 Capital Outlay		3,000		-		-
11 Total Expenses	\$	226,952	\$	197,452	\$	199,075
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		10,000		35,000		35,000
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	10,000	\$	35,000	\$	35,000
Fund Balance						
18 Net Change in Fund Balance	\$	326,597	\$	(45,002)	\$	(46,625)
19 Beginning Balance, July 1		111,435		111,435		66,433
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	438,032	\$	66,433	\$	19,808



Santa Barbara City College
2021-22
Internal Service - Self-Insurance Fund - Fund 61

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	5,000	5,000	5,000	3
4 Total Revenue	\$ 5,000	\$ 5,000	\$ 5,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	-	-	-	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	530,000	530,000	600,000	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 530,000	\$ 530,000	\$ 600,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	525,000	525,000	700,000	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ 525,000	\$ 525,000	\$ 700,000	17
Fund Balance				
18 Net Change in Fund Balance	\$ -	\$ -	\$ 105,000	18
19 Beginning Balance, July 1	19,896	19,896	19,896	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 19,896	\$ 19,896	\$ 124,896	21



Santa Barbara City College
2021-22
Internal Service - Fleet Service Fund - Fund 69

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		55,000		55,000		55,000
4 Total Revenue	\$	55,000	\$	55,000	\$	55,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		10,000		10,000		10,000
7 Employee Benefits		942		942		942
8 Materials & Supplies		500		500		500
9 Operating Expenses		25,000		25,000		25,000
10 Capital Outlay		23,000		23,000		23,000
11 Total Expenses	\$	59,442	\$	59,442	\$	59,442
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance						
18 Net Change in Fund Balance	\$	(4,442)	\$	(4,442)	\$	(4,442)
19 Beginning Balance, July 1		1,534		1,534		(2,908)
20 Adjustments to Beginning Balance		0		0		0
21 Net Fund Balance, June 30	\$	(2,908)	\$	(2,908)	\$	(7,350)



Santa Barbara City College
2021-22
Associated Students - Fund 71

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		25,000		25,000		7,350
4 Total Revenue	\$	25,000	\$	25,000	\$	7,350
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		5,000		5,000		4,000
9 Operating Expenses		5,000		5,000		3,100
10 Capital Outlay		-		-		-
11 Total Expenses	\$	10,000	\$	10,000	\$	7,100
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(10,000)		(10,000)		(10,250)
17 Total Transfers/Other	\$	(10,000)	\$	(10,000)	\$	(10,250)
Fund Balance						
18 Net Change in Fund Balance	\$	5,000	\$	5,000	\$	(10,000)
19 Beginning Balance, July 1		9,715		9,715		14,715
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	14,715	\$	14,715	\$	4,715



Santa Barbara City College
2021-22
Student Representation Fees - Fund 72

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		12,000		12,000		9,500
4 Total Revenue	\$	12,000	\$	12,000	\$	9,500
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		5,000		5,000		4,500
9 Operating Expenses		7,000		7,000		5,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	12,000	\$	12,000	\$	9,500
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	\$	-
19 Beginning Balance, July 1		125,358		125,358		125,358
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	125,358	\$	125,358	\$	125,358



Santa Barbara City College
2021-22
Financial Aid - Fund 74

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$ 29,000,000	\$	29,000,000	\$	15,170,000	1
2 State Revenue	3,000,000		3,000,000		2,875,000	2
3 Local Revenue	-		-		-	3
4 Total Revenue	\$ 32,000,000	\$	32,000,000	\$	18,045,000	4
Expenses						
5 Certificated Salaries	-	\$	-	\$	-	5
6 Classified Salaries	-		-		-	6
7 Employee Benefits	-		-		-	7
8 Materials & Supplies	-		-		-	8
9 Operating Expenses	1,000		1,000		1,000	9
10 Capital Outlay	-		-		-	10
11 Total Expenses	\$ 1,000	\$	1,000	\$	1,000	11
Transfers & Other						
12 Transfers In	-	\$	-	\$	-	12
13 Other Sources	-		-		-	13
14 Transfers out	-		-		-	14
15 Contingency	-		-		-	15
16 Other Out Go	(31,999,000)		(31,999,000)		(18,025,000)	16
17 Total Transfers/Other	\$ (31,999,000)	\$	(31,999,000)	\$	(18,025,000)	17
Fund Balance						
18 Net Change in Fund Balance	-	\$	-	\$	19,000	18
19 Beginning Balance, July 1	333,296		333,296		333,296	19
Adjustments to Beginning						
20 Balance	0		0		0	20
21 Net Fund Balance, June 30	\$ 333,296	\$	333,296	\$	352,296	21



Santa Barbara City College
2021-22
Scholarships - Fund 75

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		1,500,000		1,500,000		1,500,000
4 Total Revenue	\$	1,500,000	\$	1,500,000	\$	1,500,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		78,000		78,000		78,000
9 Operating Expenses		1,000		1,000		1,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	79,000	\$	79,000	\$	79,000
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(1,500,000)		(1,500,000)		(1,500,000)
17 Total Transfers/Other	\$	(1,500,000)	\$	(1,500,000)	\$	(1,500,000)
Fund Balance						
18 Net Change in Fund Balance	\$	(79,000)	\$	(79,000)	\$	(79,000)
19 Beginning Balance, July 1		94,018		94,018		94,018
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	15,018	\$	15,018	\$	15,018



Santa Barbara City College
2021-22
School of Extended Learning Trusts - Fund 77

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		10,000		10,000		10,000
4 Total Revenue	\$	10,000	\$	10,000	\$	10,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		-		-		-
9 Operating Expenses		-		-		-
10 Capital Outlay		-		-		-
11 Total Expenses	\$	-	\$	-	\$	-
Transfers & Other						
12 Transfers In	\$	-	\$	-	\$	-
13 Other Sources		-		-		-
14 Transfers out		(10,000)		(10,000)		(10,000)
15 Contingency		-		-		-
16 Other Out Go		-		-		-
17 Total Transfers/Other	\$	(10,000)	\$	(10,000)	\$	(10,000)
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	\$	-
19 Beginning Balance, July 1		208,276		208,276		208,276
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	208,276	\$	208,276	\$	208,276



Santa Barbara City College
2021-22
Special Trust & Co-curricular - Fund 79

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$ -		\$ -		\$ -	1
2 State Revenue	-		-		-	2
3 Local Revenue	700,000		700,000		700,000	3
4 Total Revenue	\$ 700,000		\$ 700,000		\$ 700,000	4
Expenses						
5 Certificated Salaries	\$ -		\$ -		\$ -	5
6 Classified Salaries	45,000		45,000		45,000	6
7 Employee Benefits	1,000		1,000		1,000	7
8 Materials & Supplies	300,000		300,000		300,000	8
9 Operating Expenses	250,000		250,000		250,000	9
10 Capital Outlay	5,000		5,000		5,000	10
11 Total Expenses	\$ 601,000		\$ 601,000		\$ 601,000	11
Transfers & Other						
12 Transfers In	\$ -		\$ -		\$ -	12
13 Other Sources	-		-		-	13
14 Transfers out	-		-		-	14
15 Contingency	-		-		-	15
16 Other Out Go	-		-		-	16
17 Total Transfers/Other	\$ -		\$ -		\$ -	17
Fund Balance						
18 Net Change in Fund Balance	\$ 99,000		\$ 99,000		\$ 99,000	18
19 Beginning Balance, July 1	1,048,906		1,048,906		1,147,906	19
Adjustments to Beginning						
20 Balance	0		0		0	20
21 Net Fund Balance, June 30	\$ 1,147,906		\$ 1,147,906		\$ 1,246,906	21



Santa Barbara City College
2021-22
Student Clubs - Fund 81

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$	-
2 State Revenue		-		-		-
3 Local Revenue		50,000		50,000		50,000
4 Total Revenue	\$	50,000	\$	50,000	\$	50,000
Expenses						
5 Certificated Salaries	\$	-	\$	-	\$	-
6 Classified Salaries		-		-		-
7 Employee Benefits		-		-		-
8 Materials & Supplies		25,000		25,000		25,000
9 Operating Expenses		25,000		25,000		25,000
10 Capital Outlay		-		-		-
11 Total Expenses	\$	50,000	\$	50,000	\$	50,000
Transfers & Other						
12 Transfers In	\$	10,000	\$	10,000	\$	10,000
13 Other Sources		-		-		-
14 Transfers out		-		-		-
15 Contingency		-		-		-
16 Other Out Go		(1,000)		(1,000)		(1,000)
17 Total Transfers/Other	\$	9,000	\$	9,000	\$	9,000
Fund Balance						
18 Net Change in Fund Balance	\$	9,000	\$	9,000	\$	9,000
19 Beginning Balance, July 1		64,888		64,888		73,888
Adjustments to Beginning						
20 Balance		0		0		0
21 Net Fund Balance, June 30	\$	73,888	\$	73,888	\$	82,888



Santa Barbara City College
2021-22
HEERF III, Institutional - Fund 12279

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$ 10,383,000	1
2 State Revenue		-		-	-	2
3 Local Revenue		-		-	-	3
4 Total Revenue	\$	-	\$	-	\$ 10,383,000	4
Expenses						
5 Certificated Salaries	\$	-	\$	-	-	5
6 Classified Salaries		-		-	-	6
7 Employee Benefits		-		-	-	7
8 Materials & Supplies		-		-	-	8
9 Operating Expenses		-		-	1,963,000	9
10 Capital Outlay		-		-	-	10
11 Total Expenses	\$	-	\$	-	\$ 1,963,000	11
Transfers & Other						
12 Transfers In	\$	-	\$	-	-	12
13 Other Sources		-		-	-	13
14 Transfers out		-		-	(8,420,000)	14
15 Contingency		-		-	-	15
16 Other Out Go		-		-	-	16
17 Total Transfers/Other	\$	-	\$	-	\$ (8,420,000)	17
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	-	18
19 Beginning Balance, July 1		-		-	0	19
Adjustments to Beginning						
20 Balance		0		0	0	20
21 Net Fund Balance, June 30	\$	-	\$	-	\$ -	21

HEERF III funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College
2021-22
HEERF III, Student - Fund 12280

	2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue						
1 Federal Revenue	\$	-	\$	-	\$ 10,736,000	1
2 State Revenue		-		-	-	2
3 Local Revenue		-		-	-	3
4 Total Revenue	\$	-	\$	-	\$ 10,736,000	4
Expenses						
5 Certificated Salaries	\$	-	\$	-	-	5
6 Classified Salaries		-		-	-	6
7 Employee Benefits		-		-	-	7
8 Materials & Supplies		-		-	-	8
9 Operating Expenses		-		-	-	9
10 Capital Outlay		-		-	-	10
11 Total Expenses	\$	-	\$	-	\$	11
Transfers & Other						
12 Transfers In	\$	-	\$	-	-	12
13 Other Sources		-		-	-	13
14 Transfers out		-		-	-	14
15 Contingency		-		-	-	15
16 Other Out Go		-		-	(10,736,000)	16
17 Total Transfers/Other	\$	-	\$	-	\$ (10,736,000)	17
Fund Balance						
18 Net Change in Fund Balance	\$	-	\$	-	-	18
19 Beginning Balance, July 1		-		-	0	19
Adjustments to Beginning		-		-	-	
20 Balance		0		0	0	20
21 Net Fund Balance, June 30	\$	-	\$	-	\$	21



Santa Barbara City College

Unrestricted General Fund - Fund 11

	June 30, 2020 Actual Ending Balance	June 30, 2021 Adjusted Budget Ending Balance	June 30, 2022 Adopted Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 5,268,121	\$ 4,934,018	\$ 5,043,069
General Apportionment Deferral			
Additional Reserve required to meet 15% Principle	15,804,364	14,802,054	15,129,207
Total Designated	<u>\$ 21,072,486</u>	<u>\$ 19,736,072</u>	<u>\$ 20,172,276</u>
Undesignated:	\$ 4,356,312	\$ 4,110,437	\$ 4,393,667
Total Fund Balance	<u><u>\$ 25,428,798</u></u>	<u><u>\$ 23,846,509</u></u>	<u><u>\$ 24,565,944</u></u>
<i>% Designated Ending Balance/Expenditures</i>	21.60%	18.81%	20.50%
<i>% Total Ending Balance/Expenditures</i>	24.63%	22.72%	24.97%



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2020-21

	June 30, 2020 Actual Ending Balance	2020-21 Revenues	2020-21 Expenses	2020-21 Intrafund Transfers	2020-21 Transfers From UGF	June 30, 2021 Estimated Ending Fund Balance
Fund Balance						
Equipment Fund						
Equipment Replacement	\$ 1,975,336	\$ 10,000	\$ (300,000)	\$ -	\$ 400,000	\$ 2,085,336
Ergonomic Furniture & Equipment	32,625	-	(10,000)	-	-	22,625
Instructional Equipment Block Grant	192,955	0	(50,000)	0	0	142,955
Total Equipment Fund Balances	2,200,916	10,000	(360,000)	0	400,000	2,250,916
Construction Fund						
Construction	\$ 2,978,069	\$ 545,000	\$ (600,000)	\$ -	\$ -	\$ 2,923,069
Campus Center	7,446,774	0	(15,000)	(7,431,774)	0	0
PE Building	936,063	2,350,000	(2,700,000)	7,768,918	(1,500,000)	6,854,981
State Maintenance	564,349	0	(15,000)	0	0	549,349
Energy Efficiency	0	0	0	0	0	0
La Playa Turf Replacement	1,842,701	0	(1,700,000)	0	0	142,701
Classroom Improvement	337,144	0	0	(337,144)	0	0
Total Construction Fund Balances	14,105,099	2,895,000	(5,030,000)	0	(1,500,000)	10,470,099
Total Fund Balance	\$ 16,306,015	\$ 2,905,000	\$ (5,390,000)	\$ 0	\$ (1,100,000)	\$ 12,721,015



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2021-22 Tentative Budget

	June 30, 2021 Estimated Ending Balance	2021-22 Revenues	2021-22 Expenses	2021-22 Intrafund Transfers	2021-22 Transfers From UGF	June 30, 2022 Tentative Budget Ending Fund Balance
Fund Balance						
Equipment Fund						
Equipment Replacement	\$ 2,085,336	\$ 20,000	\$ (600,000)		\$ 400,000	\$ 1,905,336
Ergonomic Furniture & Equipment	22,625	\$ 50,000	\$ (50,000)			22,625
Instructional Equipment Block Grant	142,955		(125,000)			17,955
Total Equipment Fund Balances	2,250,916	70,000	(775,000)	-	400,000	1,945,916
Construction Fund						
Construction	\$ 2,923,069	\$ 550,000	\$ (1,000,000)	\$ -	\$ 500,000	\$ 2,973,069
Campus Center	-	-	-	-	-	0
PE Building	6,854,981	-	-	-	-	6,854,981
State Maintenance	549,349	3,500,000	(2,000,000)	-	-	2,049,349
Energy Efficiency	-	-	-	-	-	0
La Playa Turf Replacement	142,701	-	-	-	-	142,701
Classroom Improvement	0	-	-	-	-	0
Total Construction Fund Balances	10,470,099	4,050,000	(3,000,000)	-	500,000	12,020,099
Total Fund Balance	\$ 12,721,015	\$ 4,120,000	\$ (3,775,000)	-	\$ 900,000	\$ 13,966,015



Santa Barbara City College

Education Protection Account (EPA) - Fund 11020

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	14,087,000	14,087,000	14,087,000	2
3 Local Revenue	-	-	-	3
4 Total Revenue	\$ 14,087,000	\$ 14,087,000	\$ 14,087,000	4
Expenses				
5 Certificated Salaries	\$ 11,340,035	\$ 11,340,035	\$ 11,340,035	5
6 Classified Salaries	-	-	-	6
7 Employee Benefits	2,746,965	2,746,965	2,746,965	7
8 Materials & Supplies	-	-	-	8
9 Operating Expenses	-	-	-	9
10 Capital Outlay	-	-	-	10
11 Total Expenses	\$ 14,087,000	\$ 14,087,000	\$ 14,087,000	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ -	\$ -	17
Fund Balance				
18 Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	18
19 Beginning Balance, July 1	-	-	0	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 0	\$ 0	\$ 0	21

EPA fund is listed for information only and is included in the Unrestricted General Fund.



Santa Barbara City College

Restricted Health Fees - Fund 12124

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	728,032	730,032	730,032	3
4 Total Revenue	\$ 728,032	\$ 730,032	\$ 730,032	4
Expenses				
5 Certificated Salaries	\$ 120,625.00	\$ 120,625.00	\$ 120,625.00	5
6 Classified Salaries	282,685	282,685	286,339	6
7 Employee Benefits	173,865	173,865	167,960	7
8 Materials & Supplies	30,000	44,657	44,657	8
9 Operating Expenses	107,200	107,200	107,200	9
10 Capital Outlay	1,000	1,000	1,000	10
11 Total Expenses	\$ 715,375	\$ 730,032	\$ 727,781	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	-	-	-	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ -	\$ -	\$ -	17
Fund Balance				
18 Net Change in Fund Balance	\$ 12,657	\$ 0	\$ 2,251	18
19 Beginning Balance, July 1	453,346	453,346	453,346	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 466,003	\$ 453,346	\$ 455,597	21

Health fees funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Restricted Lottery - Fund 12165

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		636,000		636,000		636,000
3	Local Revenue		-		-		-
4	Total Revenue	\$	636,000	\$	636,000	\$	636,000
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	-
6	Classified Salaries		-		-		-
7	Employee Benefits		-		-		-
8	Materials & Supplies		918,231		936,981		965,837
9	Operating Expenses		60,600		63,500		54,300
10	Capital Outlay		228,320		228,320		238,500
11	Total Expenses	\$	1,207,151	\$	1,228,801	\$	1,258,637
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		-		-		-
14	Transfers out		-		-		-
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	-	\$	-	\$	-
Fund Balance							
18	Net Change in Fund Balance	\$	(571,151)	\$	(592,801)	\$	(622,637)
19	Beginning Balance, July 1		1,270,334		1,270,334		677,533
20	Adjustments to Beginning Balance		0		0		0
21	Net Fund Balance, June 30	\$	699,183	\$	677,533	\$	54,896

Lottery funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Parking & Transportation Program - Fund 12200

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	-
2	State Revenue		-		-		-
3	Local Revenue		60,000		60,000		60,000
4	Total Revenue	\$	60,000	\$	60,000	\$	60,000
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	-
6	Classified Salaries		284,959		284,959		171,513
7	Employee Benefits		94,121		94,121		76,115
8	Materials & Supplies		10,500		10,500		10,500
9	Operating Expenses		112,550		112,550		112,550
10	Capital Outlay		5,000		5,000		5,000
11	Total Expenses	\$	507,130	\$	507,130	\$	375,678
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	-
13	Other Sources		450,000		450,000		450,000
14	Transfers out		-		-		-
15	Contingency		-		-		-
16	Other Out Go		-		-		-
17	Total Transfers/Other	\$	450,000	\$	450,000	\$	450,000
Fund Balance							
18	Net Change in Fund Balance	\$	2,870	\$	2,870	\$	134,322
19	Beginning Balance, July 1		-		-		2,870
20	Adjustments to Beginning Balance		0		0		0
21	Net Fund Balance, June 30	\$	2,870	\$	2,870	\$	137,192

Lottery funds are listed for information only and are included in the Restricted General Fund.



Santa Barbara City College

Rental of Facilities - Fund 12331

	2020-21 Adopted Budget	2020-21 Adjusted Budget	2021-22 Tentative Budget	
Revenue				
1 Federal Revenue	\$ -	\$ -	\$ -	1
2 State Revenue	-	-	-	2
3 Local Revenue	133,000	133,000	169,000	3
4 Total Revenue	\$ 133,000	\$ 133,000	\$ 169,000	4
Expenses				
5 Certificated Salaries	\$ -	\$ -	\$ -	5
6 Classified Salaries	27,244	27,244	10,000	6
7 Employee Benefits	7,580	7,580	5,000	7
8 Materials & Supplies	-	-	200	8
9 Operating Expenses	10,000	10,000	2,500	9
10 Capital Outlay	1,000	1,000	-	10
11 Total Expenses	\$ 45,824	\$ 45,824	\$ 17,700	11
Transfers & Other				
12 Transfers In	\$ -	\$ -	\$ -	12
13 Other Sources	-	-	-	13
14 Transfers out	(75,000)	(75,000)	(150,000)	14
15 Contingency	-	-	-	15
16 Other Out Go	-	-	-	16
17 Total Transfers/Other	\$ (75,000)	\$ (75,000)	\$ (150,000)	17
Fund Balance				
18 Net Change in Fund Balance	\$ 12,176	\$ 12,176	\$ 1,300	18
19 Beginning Balance, July 1	13,072	13,072	25,248	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$ 25,248	\$ 25,248	\$ 26,548	21

Rental of Facility funds are listed for information only and are included in the Restricted General Fund



Santa Barbara City College

School of Culinary Arts Venues - Fund 32100

		2020-21 Adopted Budget		2020-21 Adjusted Budget		2021-22 Tentative Budget	
Revenue							
1	Federal Revenue	\$	-	\$	-	\$	- 1
2	State Revenue		-		-		- 2
3	Local Revenue		81,380		81,380		100,000 3
4	Total Revenue	\$	81,380	\$	81,380	\$	100,000 4
Expenses							
5	Certificated Salaries	\$	-	\$	-	\$	- 5
6	Classified Salaries		55,000		55,000		51,000 6
7	Employee Benefits		3,011		3,011		2,820 7
8	Materials & Supplies		61,000		61,000		52,070 8
9	Operating Expenses		8,000		8,000		3,620 9
10	Capital Outlay		-		-		- 10
11	Total Expenses	\$	127,011	\$	127,011	\$	109,510 11
Transfers & Other							
12	Transfers In	\$	-	\$	-	\$	- 12
13	Other Sources		-		-		- 13
14	Transfers out		-		-		- 14
15	Contingency		-		-		- 15
16	Other Out Go		-		-		- 16
17	Total Transfers/Other	\$	-	\$	-	\$	- 17
Fund Balance							
18	Net Change in Fund Balance	\$	(45,631)	\$	(45,631)	\$	(9,510) 18
19	Beginning Balance, July 1		67,655		67,655		22,024 19
20	Adjustments to Beginning Balance		0		0		0 20
21	Net Fund Balance, June 30	\$	22,024	\$	22,024	\$	12,514 21

Rental of Facility funds are listed for information only and are included in the Restricted General Fund