



# Tentative Budget

for the Fiscal Year

July 1, 2022 – June 30, 2023

Dr. Kindred Murillo

Interim Superintendent/President

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# 2022-23 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 2022-23 TENTATIVE BUDGET

*As of June 10, 2022*

The 2022-23 Budget Assumptions are based on the Governor's May Revision 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 16, 2022.

The 2022-23 Draft Budget is based on the following assumptions:

### **REVENUES**

#### **State Revenue - Ongoing**

1. FTES Assumptions:
  - a. Credit FTES is projected to remain the same in fiscal year 2022-23 compared to projected FTES for fiscal year 2021-22.
  - b. Dual Enrollment FTES is projected to remain the same in fiscal year 2022-23 compared to projected FTES for fiscal year 2021-22.
  - c. Incarcerated Student FTES is projected to remain the same in fiscal year 2022-23.
  - d. Noncredit FTES is projected to remain the same in fiscal year 2022-23 compared to projected FTES for fiscal year 2021-22.
  - e. Enhanced Noncredit FTES is projected to remain the same in fiscal year 2022-23 compared to projected FTES for fiscal year 2021-22.
2. The state's proposed budget includes a 6.56% COLA, which is applied to the funding rates used in the calculation of the Student Centered Funding Formula (SCFF).
3. The COVID-19 Emergency Conditions Allowance, which allowed districts to be funded at pre-COVID FTES levels from FY19-20, is scheduled to expire at the end of fiscal year 2021-22.
4. The state's proposed budget includes increases of the basic allocation and base rates within the SCFF. - *Approximately \$3.7 million*
5. Supplemental Allocation Factors:
  - a. **Pell Grant Recipients** budgeted - *TBD*
  - b. **AB 540 Students** budgeted - *TBD*
  - c. **California College Promise Grant Recipients** budgeted – *TBD*

6. Student Success Factors:
  - a. **Associate Degrees** budgeted - *TBD*
  - b. **Associate Degrees for Transfer** budgeted - *TBD*
  - c. **Credit Certificates** budgeted – *TBD*
  - d. Students completing **Nine or More CTE Units** budgeted - *TBD*
  - e. Students who **Transfer to 4 Year Colleges** budgeted - *TBD*
  - f. Students completing **Transfer Level Math and English** budgeted - *TBD*
  - g. Students who achieve a **Regional Living Wage** budgeted - *TBD*
7. District funding at medium sized college level (>10,000 FTES & <20,000) in FY22-23. In the event enrollment falls below 10,000 FTES in FY22-23, the small sized college lower revenue amount will be applied to SCFF in FY23-24. - *rate adjustment TBD*
8. Schott Center funding at the medium/large center level (500-750 FTES, \$0.7M). – *TBD*
9. Wake Center funding at the large center level (750-1,000 FTES, \$1.1 M). – *TBD*
10. Education Protection Act revenue remains flat (*Part of TCR*).
11. Property tax revenue increases by 3% (*Part of TCR*).
12. Lottery revenue remains flat.
13. State mandated on going reimbursements remains flat.

**Note:** In FY22-23, the Emergency Conditions Allowance (ECA), which allowed districts to be funded at pre-COVID FTES levels from FY19-20, expires, resulting in a significant reduction in state apportionment. However to aid in offsetting the resulting decrease in state apportionment, the Governor’s May Revise included a base funding increase. With the sunset of ECA, FTES will again represent a significant driver for revenue in fiscal year 2022-23 and beyond. For FY21-22, the FTES paid was based on a three-year average of 12,615 FTES, which was the Districts FY19-20 reported FTES. The District’s FY22-23 budgeted FTES is 9,989, which results in a three-year, paid average of 10,864 FTES.

### **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 - *estimated at \$9.5M one time*

### **Local Revenue**

1. Enrollment fees revenue is projected to remain the same in fiscal year 2022-23 compared to projected FTES for fiscal year 2021-22. (*Part of TCR*)
  - a. The Enrollment fee will remain constant at \$46.00/unit.

2. International tuition revenue is projected to increase by 54% in fiscal year 2022-23 compared to budgeted FTES for fiscal year 2021-22. - *\$2 million increase from \$3.7M to \$5.7M*
3. Out-of-state tuition revenue is projected to increase by 16% in fiscal year 2022-23 compared to budgeted FTES for fiscal year 2021-22. - *\$600,000 increase from \$3.6M to \$4.2M*

## **EXPENDITURES**

1. Salary increases related to reclassification of classified staff and managers through agreed upon job reclassification process.
2. Permanent employees' salaries are budgeted to reflect the impact of 5.5% salary increase in 2021-22; no salary increase has been included in the FY22-23 budget.
3. Annual salary step increases. - *\$300k increase.*
4. 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. - *Amount to be determined.*
5. The District will continue with filling only the most essential vacant positions in fiscal year 2022-23. - *Amount to be determined.*
6. Short-term employees (staff/student) budget assumptions will increase 6% in fiscal year 2022-23 (\$1.55M), compared to fiscal year 2021-22 (\$1.46M), due to higher in-person programs/services than FY21-22.
7. Employer contributions towards health benefits are expected to increase by 1.83% in 2022-23.
8. The State Unemployment Contribution rate remains flat.
9. The Workers Compensation insurance rate remains flat.
10. The CalPERS employer contribution rate increases from 22.91% to 25.40%. - *\$480k increase.*
11. The CalSTRS employer contribution rate decreases from 16.92% to 19.10%. - *\$839k increase.*
12. Utility budgets are budgeted to reflect an increase of 7%, due to inflation. - *\$377k increase.*
13. Instructional supply, and printing and duplicating expenses remain in the Lottery Fund. These expenses will decline 2.8% in fiscal year 2022-23 (\$1.37M), compared to fiscal year 2021-22 (\$1.41M)
14. Total non-labor expenses are budgeted to increase 9% in fiscal year 2022-23 - *\$1.1M increase.*

## **TRANSFERS**

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

1. Transfer OUT from UGF to the Children's Center Fund - \$260,000.
2. Transfer OUT from UGF to the Construction Fund for emergency campus maintenance - \$650,000.
3. Transfer OUT from UGF to the Equipment Fund for program review items - \$200,000.
4. Transfer OUT from UGF to Food Service Fund - \$600,000.
5. Transfer OUT from UGF to Parking Fund - \$325,000.
6. Transfer OUT from UGF to Campus Store - \$275,000.
7. Transfer OUT from UGF to Self-Insurance Fund for liability insurance payments - \$725,000.
8. Transfer OUT from UGF to Student Clubs - \$10,000.
9. 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.*
10. Transfer IN from Facility Rentals (primarily due to rental income from Kaplan International Language School) - *Amount to be determined.*

## **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 are projected to be spent by the end of fiscal year 2021-22.

**Santa Barbara City College  
2022-23  
Tentative Budget - All Funds**

		Governmental Funds								
		Total General Fund		Debt Service	Special Revenue	Capital Projects	Enterprise Fund	Internal Service	Expendable Trusts	
Major Object	Title	Unrestricted	Restricted	Bond Interest & Redemption	Child Development Food Service	Equipment & Construction	Campus Store Extended Learning	Self-Insurance Fleet Services	Associated Students & Financial Aid	Total District All Funds
<b>Revenues</b>										
86	State Revenues	48,627,029	74,401,542	14,000	122,681	13,990,000	-	-	2,875,000	140,030,252
88	Local Revenues	60,117,135	3,117,926	4,559,000	685,000	120,000	3,617,450	60,000	26,850	72,303,361
89	Transfers In	400,000	325,000	-	860,000	850,000	310,000	725,000	-	3,470,000
<b>Total Revenues</b>		<b>109,144,164</b>	<b>106,611,923</b>	<b>4,573,000</b>	<b>1,689,681</b>	<b>14,960,000</b>	<b>3,927,450</b>	<b>785,000</b>	<b>18,071,850</b>	<b>259,763,068</b>
<b>Expenditures</b>										
10	Academic Salaries	45,105,409	3,461,920	-	166,470	-	40,348	-	-	48,774,147
20	Classified Salaries	23,129,301	3,514,972	-	759,033	-	735,460	10,000	-	28,148,767
30	Employee Benefits	23,962,992	3,012,073	-	508,235	-	350,571	935	-	27,834,806
40	Supplies And Materials	1,770,200	2,443,453	-	252,792	5,000	2,454,330	500	8,500	6,934,775
50	Other Operating Expenses & Services	11,196,697	54,715,828	-	49,850	56,000	400,500	755,000	8,100	67,181,975
60	Capital Outlay	432,250	4,751,367	-	10,000	12,379,685	-	18,565	10,000	17,601,867
70	Other Outgo	200,000	16,573,586	4,775,050	-	-	-	-	-	21,548,636
79	Appropriation for Contingencies	-	2,266,522	-	-	-	-	-	-	2,266,522
80	Transfers Out	3,045,000	7,650,000	-	-	-	-	-	18,025,250	28,720,250
<b>Total Expenditures</b>		<b>108,841,849</b>	<b>98,389,722</b>	<b>4,775,050</b>	<b>1,746,380</b>	<b>12,440,685</b>	<b>3,981,209</b>	<b>785,000</b>	<b>18,051,850</b>	<b>249,011,746</b>
<b>Net Change in Fund Balance</b>		<b>302,315</b>	<b>8,222,201</b>	<b>(202,050)</b>	<b>(56,699)</b>	<b>2,519,315</b>	<b>(53,759)</b>	<b>-</b>	<b>20,000</b>	<b>10,751,323</b>
<b>Beginning Fund Balance</b>		<b>30,919,248</b>	<b>4,363,647</b>	<b>3,607,792</b>	<b>463,863</b>	<b>12,368,584</b>	<b>6,930,637</b>	<b>198,915</b>	<b>2,357,810</b>	<b>61,210,496</b>
Change in Fund Balance		302,315	8,222,201	(202,050)	(56,699)	2,519,315	(53,759)	-	20,000	10,751,323
<b>Ending Fund Balance</b>		<b>31,221,563</b>	<b>12,585,848</b>	<b>3,405,742</b>	<b>407,164</b>	<b>14,887,899</b>	<b>6,876,878</b>	<b>198,915</b>	<b>2,377,810</b>	<b>71,961,819</b>



**Santa Barbara City College**  
**2022-23**  
**Unrestricted General Fund - Fund 11**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
86 State Revenues	42,131,385	49,501,009	46,846,707	47,073,545	47,073,545	48,627,029
88 Local Revenues	56,354,538	55,377,513	50,178,372	58,170,400	57,777,580	60,117,135
89 Transfers In	800,826	420,101	7,211,612	550,000	550,000	400,000
<b>Total Revenues</b>	<b>99,286,749</b>	<b>105,298,623</b>	<b>104,236,691</b>	<b>105,793,945</b>	<b>105,401,125</b>	<b>109,144,164</b>
<b>Expenditures</b>						
10 Academic Salaries	44,658,303	44,390,886	39,528,777	42,749,502	43,731,104	45,105,409
20 Classified Salaries	21,491,243	22,223,859	19,946,930	21,572,011	22,337,990	23,129,301
30 Employee Benefits	21,228,647	27,640,294	25,657,271	21,911,439	22,433,403	23,962,992
40 Supplies And Materials	1,699,388	1,088,962	632,941	1,640,600	1,739,680	1,770,200
50 Other Operating Expenses & Services	10,578,613	9,524,626	7,307,845	10,212,338	10,539,238	11,196,697
60 Capital Outlay	428,688	493,804	319,609	424,500	427,200	432,250
70 Other Outgo	6,140	6,854	150,000	10,000	10,000	200,000
79 Appropriation for Contingencies	-	-	-	4,100,000	-	-
80 Transfers Out	1,360,000	2,261,758	1,100,764	2,380,000	2,180,000	3,045,000
80 Transfer to UGF-COVID Mitigation Fund	-	-	6,104,616	-	-	-
<b>Total Expenditures</b>	<b>101,451,022</b>	<b>107,631,042</b>	<b>100,748,751</b>	<b>105,000,390</b>	<b>103,398,615</b>	<b>108,841,849</b>
<b>Net Change in Fund Balance</b>	<b>(2,164,273)</b>	<b>(2,332,418)</b>	<b>3,487,940</b>	<b>793,555</b>	<b>2,002,510</b>	<b>302,315</b>
<b>Beginning Fund Balance</b>	<b>29,925,489</b>	<b>27,761,217</b>	<b>25,428,798</b>	<b>28,916,738</b>	<b>28,916,738</b>	<b>30,919,248</b>
Change in Fund Balance	(2,164,273)	(2,332,418)	3,487,940	793,555	2,002,510	302,315
<b>Ending Fund Balance</b>	<b>27,761,217</b>	<b>25,428,798</b>	<b>28,916,738</b>	<b>29,710,293</b>	<b>30,919,248</b>	<b>31,221,563</b>

**Santa Barbara City College**  
**2022-23**  
**Restricted General Fund - Fund 12**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
81	Federal Revenues	3,367,961	3,057,342	18,619,812	27,864,561	29,026,286	<b>28,767,455</b>
86	State Revenues	25,054,910	32,583,653	35,195,258	67,423,157	67,046,188	<b>74,401,542</b>
88	Local Revenues	2,181,129	2,401,313	2,363,195	2,623,489	2,698,918	<b>3,117,926</b>
89	Transfers In	-	158,649	-	1,450,000	450,000	<b>325,000</b>
<b>Total Revenues</b>		<b>30,604,001</b>	<b>38,200,957</b>	<b>56,178,265</b>	<b>99,361,208</b>	<b>99,221,392</b>	<b>106,611,923</b>
<b>Expenditures</b>							
10	Academic Salaries	4,894,803	3,965,795	5,185,103	3,680,268	6,000,544	<b>3,461,920</b>
20	Classified Salaries	5,264,736	5,050,307	4,446,428	4,435,528	8,307,739	<b>3,514,972</b>
30	Employee Benefits	2,792,554	2,716,799	2,899,436	2,784,996	4,120,977	<b>3,012,073</b>
40	Supplies And Materials	1,179,233	1,092,957	1,387,472	1,834,126	2,705,653	<b>2,443,453</b>
50	Other Operating Expenses & Services	13,407,018	20,600,579	24,999,156	45,376,161	47,515,650	<b>54,715,828</b>
60	Capital Outlay	1,716,351	1,700,243	2,188,413	5,183,686	6,185,717	<b>4,751,367</b>
70	Other Outgo	1,414,985	3,243,668	6,995,529	17,232,859	16,596,537	<b>16,573,586</b>
79	Appropriation for Contingencies	-	-	-	2,047,301	-	<b>2,266,522</b>
80	Transfers Out	15,089	-	8,242,674	9,383,000	5,150,000	<b>7,650,000</b>
<b>Total Expenditures</b>		<b>30,684,769</b>	<b>38,370,348</b>	<b>56,344,210</b>	<b>91,957,925</b>	<b>96,582,817</b>	<b>98,389,722</b>
<b>Net Change in Fund Balance</b>		<b>(80,769)</b>	<b>(169,391)</b>	<b>(165,945)</b>	<b>7,403,283</b>	<b>2,638,575</b>	<b>8,222,201</b>
<b>Beginning Fund Balance</b>		<b>2,141,177</b>	<b>2,060,408</b>	<b>1,891,017</b>	<b>1,725,072</b>	<b>1,725,072</b>	<b>4,363,647</b>
Change in Fund Balance		(80,769)	(169,391)	(165,945)	7,403,283	2,638,575	<b>8,222,201</b>
<b>Ending Fund Balance</b>		<b>2,060,408</b>	<b>1,891,017</b>	<b>1,725,072</b>	<b>9,128,355</b>	<b>4,363,647</b>	<b>12,585,848</b>

**Santa Barbara City College**  
**2022-23**  
**Bond Interest and Redemption Fund - Fund 21**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
86	State Revenues	13,889	13,800	13,595	14,000	14,000	14,000
88	Local Revenues	4,195,542	4,426,560	4,603,854	4,559,000	4,559,000	4,559,000
<b>Total Revenues</b>		<b>4,209,431</b>	<b>4,440,360</b>	<b>4,617,450</b>	<b>4,573,000</b>	<b>4,573,000</b>	<b>4,573,000</b>
<b>Expenditures</b>							
70	Other Outgo	4,795,644	4,567,400	4,249,875	4,775,050	4,775,050	4,775,050
<b>Total Expenditures</b>		<b>4,795,644</b>	<b>4,567,400</b>	<b>4,249,875</b>	<b>4,775,050</b>	<b>4,775,050</b>	<b>4,775,050</b>
<b>Net Change in Fund Balance</b>		<b>(586,212)</b>	<b>(127,040)</b>	<b>367,575</b>	<b>(202,050)</b>	<b>(202,050)</b>	<b>(202,050)</b>
<b>Beginning Fund Balance</b>		<b>4,155,519</b>	<b>3,569,307</b>	<b>3,442,267</b>	<b>3,809,842</b>	<b>3,809,842</b>	<b>3,607,792</b>
Change in Fund Balance		(586,212)	(127,040)	367,575	(202,050)	(202,050)	(202,050)
<b>Ending Fund Balance</b>		<b>3,569,307</b>	<b>3,442,267</b>	<b>3,809,842</b>	<b>3,607,792</b>	<b>3,607,792</b>	<b>3,405,742</b>

**Santa Barbara City College  
2022-23  
Food Services - Fund 32**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	3,194,508	2,200,479	8,148	731,750	400,000	<b>385,000</b>
89	Transfers In	245,000	600,000	1,160,134	900,000	900,000	<b>600,000</b>
<b>Total Revenues</b>		<b>3,439,508</b>	<b>2,800,479</b>	<b>1,168,282</b>	<b>1,631,750</b>	<b>1,300,000</b>	<b>985,000</b>
<b>Expenditures</b>							
20	Classified Salaries	1,300,213	1,121,500	519,584	681,889	556,502	<b>470,068</b>
30	Employee Benefits	405,578	434,438	288,354	298,654	262,603	<b>276,478</b>
40	Supplies And Materials	1,524,893	1,055,309	5,449	404,570	239,490	<b>236,792</b>
50	Other Operating Expenses & Services	253,921	157,878	21,304	89,470	44,130	<b>48,850</b>
60	Capital Outlay	10,886	5,824	-	5,000	169,500	<b>10,000</b>
<b>Total Expenditures</b>		<b>3,495,491</b>	<b>2,774,949</b>	<b>834,691</b>	<b>1,479,583</b>	<b>1,272,225</b>	<b>1,042,188</b>
<b>Net Change in Fund Balance</b>		<b>(55,982)</b>	<b>25,531</b>	<b>333,591</b>	<b>152,167</b>	<b>27,775</b>	<b>(57,188)</b>
<b>Beginning Fund Balance</b>		<b>132,542</b>	<b>76,559</b>	<b>102,090</b>	<b>435,681</b>	<b>435,681</b>	<b>463,456</b>
Change in Fund Balance		(55,982)	25,531	333,591	152,167	27,775	<b>(57,188)</b>
<b>Ending Fund Balance</b>		<b>76,559</b>	<b>102,090</b>	<b>435,681</b>	<b>587,848</b>	<b>463,456</b>	<b>406,269</b>

**Santa Barbara City College**  
**2022-23**  
**Child Development Fund - Fund 33**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
81 Federal Revenues	20,547	17,433	21,072	21,502	21,502	22,000
86 State Revenues	127,266	131,068	161,883	121,000	122,681	122,681
88 Local Revenues	357,006	297,513	252,831	245,500	245,500	300,000
89 Transfers In	200,000	200,000	266,452	165,000	165,000	260,000
<b>Total Revenues</b>	<b>704,819</b>	<b>646,014</b>	<b>702,238</b>	<b>553,002</b>	<b>554,683</b>	<b>704,681</b>
<b>Expenditures</b>						
10 Academic Salaries	145,939	145,939	145,600	156,848	156,848	166,470
20 Classified Salaries	322,779	325,716	254,950	271,985	271,985	288,965
30 Employee Benefits	195,000	203,630	197,004	211,046	211,046	231,757
40 Supplies And Materials	12,661	8,739	6,968	15,658	15,658	16,000
50 Other Operating Expenses & Services	1,257	826	926	900	900	1,000
<b>Total Expenditures</b>	<b>677,636</b>	<b>684,851</b>	<b>605,448</b>	<b>656,437</b>	<b>656,437</b>	<b>704,192</b>
<b>Net Change in Fund Balance</b>	<b>27,183</b>	<b>(38,837)</b>	<b>96,790</b>	<b>(103,435)</b>	<b>(101,754)</b>	<b>489</b>
<b>Beginning Fund Balance</b>	<b>17,024</b>	<b>44,207</b>	<b>5,370</b>	<b>102,160</b>	<b>102,160</b>	<b>406</b>
Change in Fund Balance	27,183	(38,837)	96,790	(103,435)	(101,754)	489
<b>Ending Fund Balance</b>	<b>44,207</b>	<b>5,370</b>	<b>102,160</b>	<b>(1,275)</b>	<b>406</b>	<b>895</b>

**Santa Barbara City College**  
**2022-23**  
**Equipment Fund - Fund 41**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
86	State Revenues	50,000	-	-	-	-	-
88	Local Revenues	31,955	86,450	12,143	70,000	40,914	<b>70,000</b>
89	Transfers In	375,000	400,000	200,000	780,000	780,000	<b>200,000</b>
<b>Total Revenues</b>		<b>456,955</b>	<b>486,450</b>	<b>212,143</b>	<b>850,000</b>	<b>820,914</b>	<b>270,000</b>
<b>Expenditures</b>							
40	Supplies And Materials	495	-	1,332	-	25,853	-
50	Other Operating Expenses & Services	3,049	-	62,810	6,000	6,000	<b>1,000</b>
60	Capital Outlay	1,296,241	422,696	362,055	1,153,300	1,332,825	<b>764,000</b>
<b>Total Expenditures</b>		<b>1,299,785</b>	<b>422,696</b>	<b>426,198</b>	<b>1,159,300</b>	<b>1,364,678</b>	<b>765,000</b>
<b>Net Change in Fund Balance</b>		<b>(842,831)</b>	<b>63,753</b>	<b>(214,054)</b>	<b>(309,300)</b>	<b>(543,765)</b>	<b>(495,000)</b>
<b>Beginning Fund Balance</b>		<b>2,979,993</b>	<b>2,137,163</b>	<b>2,200,916</b>	<b>1,986,862</b>	<b>1,986,862</b>	<b>1,443,097</b>
Change in Fund Balance		(842,831)	63,753	(214,054)	(309,300)	(543,765)	<b>(495,000)</b>
<b>Ending Fund Balance</b>		<b>2,137,163</b>	<b>2,200,916</b>	<b>1,986,862</b>	<b>1,677,562</b>	<b>1,443,097</b>	<b>948,097</b>

**Santa Barbara City College**  
**2022-23**  
**Construction/District Projects Fund - Fund 43**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
86	State Revenues	314,529	848,624	48,453	3,500,000	7,600,000	13,990,000
88	Local Revenues	219,139	259,589	477,795	550,000	50,000	50,000
89	Transfers In	555,089	4,476,412	12,507	500,000	-	650,000
<b>Total Revenues</b>		<b>1,088,757</b>	<b>5,584,625</b>	<b>538,755</b>	<b>4,550,000</b>	<b>7,650,000</b>	<b>14,690,000</b>
<b>Expenditures</b>							
40	Supplies And Materials	4,562	222	-	5,000	5,000	5,000
50	Other Operating Expenses & Services	59,243	36,618	27,296	55,000	55,000	55,000
60	Capital Outlay	3,411,777	3,215,883	3,446,060	2,440,000	7,835,011	11,615,685
70	Other Outgo	-	3,500,000	-	-	-	-
<b>Total Expenditures</b>		<b>3,475,582</b>	<b>6,752,723</b>	<b>3,473,355</b>	<b>2,500,000</b>	<b>7,895,011</b>	<b>11,675,685</b>
<b>Net Change in Fund Balance</b>		<b>(2,386,825)</b>	<b>(1,168,098)</b>	<b>(2,934,600)</b>	<b>2,050,000</b>	<b>(245,011)</b>	<b>3,014,315</b>
<b>Beginning Fund Balance</b>		<b>17,660,022</b>	<b>15,273,197</b>	<b>14,105,099</b>	<b>11,170,498</b>	<b>11,170,498</b>	<b>10,925,487</b>
Change in Fund Balance		(2,386,825)	(1,168,098)	(2,934,600)	2,050,000	(245,011)	3,014,315
<b>Ending Fund Balance</b>		<b>15,273,197</b>	<b>14,105,099</b>	<b>11,170,498</b>	<b>13,220,498</b>	<b>10,925,487</b>	<b>13,939,802</b>

**Santa Barbara City College  
2022-23  
Campus Store - Fund 51**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	5,012,166	4,643,172	3,080,070	4,847,532	4,847,532	3,500,000
89	Transfers In	-	-	678,382	-	-	275,000
<b>Total Revenues</b>		<b>5,012,166</b>	<b>4,643,172</b>	<b>3,758,452</b>	<b>4,847,532</b>	<b>4,847,532</b>	<b>3,775,000</b>
<b>Expenditures</b>							
20	Classified Salaries	864,824	777,038	626,263	773,733	773,733	678,700
30	Employee Benefits	323,296	316,823	318,247	328,240	328,240	321,300
40	Supplies And Materials	3,520,297	3,333,992	2,429,432	3,419,603	3,419,603	2,450,000
50	Other Operating Expenses & Services	303,293	292,599	307,286	288,181	288,181	325,000
<b>Total Expenditures</b>		<b>5,011,710</b>	<b>4,720,452</b>	<b>3,681,228</b>	<b>4,809,757</b>	<b>4,809,757</b>	<b>3,775,000</b>
<b>Net Change in Fund Balance</b>		<b>456</b>	<b>(77,280)</b>	<b>77,224</b>	<b>37,775</b>	<b>37,775</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>6,829,910</b>	<b>6,830,366</b>	<b>6,753,086</b>	<b>6,830,310</b>	<b>6,830,310</b>	<b>6,868,085</b>
Change in Fund Balance		456	(77,280)	77,224	37,775	37,775	-
<b>Ending Fund Balance</b>		<b>6,830,366</b>	<b>6,753,086</b>	<b>6,830,310</b>	<b>6,868,085</b>	<b>6,868,085</b>	<b>6,868,085</b>



**Santa Barbara City College**  
**2022-23**  
**School of Extended Learning - Fund 59**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	596,978	339,089	70,295	117,450	117,450	117,450
89	Transfers In	25,825	11,536	106,076	35,000	35,000	35,000
<b>Total Revenues</b>		<b>622,804</b>	<b>350,625</b>	<b>176,371</b>	<b>152,450</b>	<b>152,450</b>	<b>152,450</b>
<b>Expenditures</b>							
10	Academic Salaries	206,988	121,761	19,300	40,348	40,348	40,348
20	Classified Salaries	52,016	49,266	49,747	52,468	54,309	56,760
30	Employee Benefits	33,003	28,934	22,885	26,429	26,846	29,271
40	Supplies And Materials	52,821	12,916	3,655	4,330	4,330	4,330
50	Other Operating Expenses & Services	132,704	151,376	80,784	75,500	75,500	75,500
60	Capital Outlay	1,083	1,327	-	-	-	-
80	Transfers Out	-	17,800	-	-	-	-
<b>Total Expenditures</b>		<b>478,614</b>	<b>383,379</b>	<b>176,371</b>	<b>199,075</b>	<b>201,333</b>	<b>206,209</b>
<b>Net Change in Fund Balance</b>		<b>144,189</b>	<b>(32,754)</b>	<b>-</b>	<b>(46,625)</b>	<b>(48,883)</b>	<b>(53,759)</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>144,189</b>	<b>111,435</b>	<b>111,435</b>	<b>111,435</b>	<b>62,552</b>
Change in Fund Balance		144,189	(32,754)	-	(46,625)	(48,883)	(53,759)
<b>Ending Fund Balance</b>		<b>144,189</b>	<b>111,435</b>	<b>111,435</b>	<b>64,810</b>	<b>62,552</b>	<b>8,793</b>

**Santa Barbara City College**  
**2022-23**  
**Internal Service, Self-Insurance Fund - Fund 61**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
88 Local Revenues	6,347	4,850	4,782	5,000	5,000	5,000
89 Transfers In	-	-	630,764	700,000	700,000	725,000
<b>Total Revenues</b>	<b>6,347</b>	<b>4,850</b>	<b>635,546</b>	<b>705,000</b>	<b>705,000</b>	<b>730,000</b>
<b>Expenditures</b>						
50 Other Operating Expenses & Services	54,000	304,000	635,546	530,000	530,000	730,000
<b>Total Expenditures</b>	<b>54,000</b>	<b>304,000</b>	<b>635,546</b>	<b>530,000</b>	<b>530,000</b>	<b>730,000</b>
<b>Net Change in Fund Balance</b>	<b>(47,653)</b>	<b>(299,150)</b>	<b>-</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>366,699</b>	<b>319,046</b>	<b>19,896</b>	<b>19,896</b>	<b>19,896</b>	<b>194,896</b>
Change in Fund Balance	(47,653)	(299,150)	-	175,000	175,000	-
<b>Ending Fund Balance</b>	<b>319,046</b>	<b>19,896</b>	<b>19,896</b>	<b>194,896</b>	<b>194,896</b>	<b>194,896</b>

**Santa Barbara City College**  
**2022-23**  
**Internal Service, Fleet Service Fund - Fund 69**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	59,150	34,477	136	55,000	55,000	55,000
89	Transfers In	-	-	40,000	-	-	-
<b>Total Revenues</b>		<b>59,150</b>	<b>34,477</b>	<b>40,136</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Expenditures</b>							
20	Classified Salaries	14,336	10,666	11,286	10,000	10,000	10,000
30	Employee Benefits	1,349	668	186	942	942	935
40	Supplies And Materials	2,134	3,495	29	500	500	500
50	Other Operating Expenses & Services	37,047	21,479	3,825	25,000	27,500	25,000
60	Capital Outlay	22,883	22,883	22,883	23,000	15,500	18,565
<b>Total Expenditures</b>		<b>77,750</b>	<b>59,191</b>	<b>38,209</b>	<b>59,442</b>	<b>54,442</b>	<b>55,000</b>
<b>Net Change in Fund Balance</b>		<b>(18,600)</b>	<b>(24,713)</b>	<b>1,927</b>	<b>(4,442)</b>	<b>558</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>44,847</b>	<b>26,248</b>	<b>1,534</b>	<b>3,461</b>	<b>3,461</b>	<b>4,019</b>
Change in Fund Balance		(18,600)	(24,713)	1,927	(4,442)	558	-
<b>Ending Fund Balance</b>		<b>26,248</b>	<b>1,534</b>	<b>3,461</b>	<b>(981)</b>	<b>4,019</b>	<b>4,019</b>

**Santa Barbara City College  
2022-23  
Associated Students - Fund 71**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	48,207	52,291	4,787	7,350	7,350	7,350
89	Transfers In	-	11,268	-	-	-	-
<b>Total Revenues</b>		<b>48,207</b>	<b>63,559</b>	<b>4,787</b>	<b>7,350</b>	<b>7,350</b>	<b>7,350</b>
<b>Expenditures</b>							
40	Supplies And Materials	8,878	1,407	254	4,000	4,000	4,000
50	Other Operating Expenses & Services	10,540	6,702	-	3,100	3,100	3,100
70	Other Outgo	1,040	92,900	-	250	250	250
80	Transfers Out	15,930	19,943	800	-	-	-
<b>Total Expenditures</b>		<b>36,388</b>	<b>120,951</b>	<b>1,054</b>	<b>7,350</b>	<b>7,350</b>	<b>7,350</b>
<b>Net Change in Fund Balance</b>		<b>11,819</b>	<b>(57,393)</b>	<b>3,732</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>55,289</b>	<b>67,108</b>	<b>9,715</b>	<b>13,447</b>	<b>13,447</b>	<b>13,447</b>
Change in Fund Balance		11,819	(57,393)	3,732	-	-	-
<b>Ending Fund Balance</b>		<b>67,108</b>	<b>9,715</b>	<b>13,447</b>	<b>13,447</b>	<b>13,447</b>	<b>13,447</b>

**Santa Barbara City College**  
**2022-23**  
**Student Representation Fees - Fund 72**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	27,800	24,144	4,124	9,500	9,500	9,500
89	Transfers In	-	1,578	-	-	-	-
<b>Total Revenues</b>		<b>27,800</b>	<b>25,722</b>	<b>4,124</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Expenditures</b>							
40	Supplies And Materials	34,414	7,137	4,604	4,500	4,500	4,500
50	Other Operating Expenses & Services	23,088	20,130	1,249	5,000	5,000	5,000
60	Capital Outlay	567	-	-	-	-	-
<b>Total Expenditures</b>		<b>58,069</b>	<b>27,267</b>	<b>5,853</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Net Change in Fund Balance</b>		<b>(30,269)</b>	<b>(1,545)</b>	<b>(1,729)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>157,172</b>	<b>126,903</b>	<b>125,358</b>	<b>123,629</b>	<b>123,629</b>	<b>123,629</b>
Change in Fund Balance		(30,269)	(1,545)	(1,729)	-	-	-
<b>Ending Fund Balance</b>		<b>126,903</b>	<b>125,358</b>	<b>123,629</b>	<b>123,629</b>	<b>123,629</b>	<b>123,629</b>

**Santa Barbara City College**  
**2022-23**  
**Financial Aid - Fund 74**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
81	Federal Revenues	21,883,002	22,253,790	17,062,828	15,170,000	15,170,000	<b>15,170,000</b>
86	State Revenues	2,559,767	2,944,856	2,867,540	2,875,000	2,875,000	<b>2,875,000</b>
88	Local Revenues	382	497	987	-	-	-
89	Transfers In	-	173,625	311,246	-	-	-
<b>Total Revenues</b>		<b>24,443,151</b>	<b>25,372,768</b>	<b>20,242,602</b>	<b>18,045,000</b>	<b>18,045,000</b>	<b>18,045,000</b>
<b>Expenditures</b>							
50	Other Operating Expenses & Services	586	28	-	-	-	-
70	Other Outgo	24,576,181	25,160,968	20,126,200	18,025,000	18,025,000	<b>18,025,000</b>
80	Transfers Out	-	173,625	-	-	-	-
<b>Total Expenditures</b>		<b>24,576,767</b>	<b>25,334,621</b>	<b>20,126,200</b>	<b>18,025,000</b>	<b>18,025,000</b>	<b>18,025,000</b>
<b>Net Change in Fund Balance</b>		<b>(133,616)</b>	<b>38,146</b>	<b>116,402</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>		<b>428,765</b>	<b>295,149</b>	<b>333,296</b>	<b>449,697</b>	<b>449,697</b>	<b>469,697</b>
Change in Fund Balance		(133,616)	38,146	116,402	20,000	20,000	<b>20,000</b>
<b>Ending Fund Balance</b>		<b>295,149</b>	<b>333,296</b>	<b>449,697</b>	<b>469,697</b>	<b>469,697</b>	<b>489,697</b>

**Santa Barbara City College**  
**2022-23**  
**School of Extended Learning Trusts - Fund 77**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	19,004	11,162	3,446	10,000	10,000	10,000
89	Transfers In	12,554	-	-	-	-	-
<b>Total Revenues</b>		<b>31,559</b>	<b>11,162</b>	<b>3,446</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>							
40	Supplies And Materials	968	135	-	-	-	-
50	Other Operating Expenses & Services	970	515	-	-	-	-
60	Capital Outlay	869	6,389	-	-	-	-
70	Other Outgo	554	544	(150)	-	-	10,000
80	Transfers Out	467,982	33,699	1,124	10,000	10,000	-
<b>Total Expenditures</b>		<b>471,343</b>	<b>41,281</b>	<b>974</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Net Change in Fund Balance</b>		<b>(439,784)</b>	<b>(30,119)</b>	<b>2,472</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>678,179</b>	<b>238,394</b>	<b>208,276</b>	<b>210,748</b>	<b>210,748</b>	<b>210,748</b>
Change in Fund Balance		(439,784)	(30,119)	2,472	-	-	-
<b>Ending Fund Balance</b>		<b>238,394</b>	<b>208,276</b>	<b>210,748</b>	<b>210,748</b>	<b>210,748</b>	<b>210,748</b>



## Santa Barbara City College

### *Unrestricted General Fund - Fund 11*

	June 30, 2021 Actual Ending Balance	June 30, 2022 Adjusted Budget Ending Balance	June 30, 2023 Tentative Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 4,677,169	\$ 5,060,931	\$ 5,289,842
General Apportionment Deferral			
Additional Reserve required to meet 15% Principle	14,031,506	15,182,792	15,869,527
<b>Total Designated</b>	<b>\$ 18,708,674</b>	<b>\$ 20,243,723</b>	<b>\$ 21,159,370</b>
Undesignated:			
	\$ 10,208,064	\$ 10,675,525	\$ 10,062,193
<b>Total Fund Balance</b>	<b>\$ 28,916,738</b>	<b>\$ 30,919,248</b>	<b>\$ 31,221,563</b>
<i>% Designated Ending Balance/Expenditures</i>	20.03%	20.00%	20.04%
<i>% Total Ending Balance/Expenditures</i>	30.96%	30.55%	29.57%





## Santa Barbara City College

### Capital Projects Fund Balance Analysis FY 2021-22

	June 30, 2021 Actual Ending Fund Balance	2021-22 Revenues	2021-22 Expenses	2021-22 Intrafund Transfers	2021-22 Transfers From UGF	June 30, 2022 Estimated Ending Fund Balance
<b>Fund Balance</b>						
<b>Equipment Fund</b>						
Equipment Replacement	\$ 1,803,343	\$ 20,000	\$ (1,013,386)		\$ 630,000	\$ 1,439,956
Ergonomic Furniture & Equipment	29,589	20,914	(50,000)	-	-	503
Instructional Equipment Block Grant	153,929	-	(301,292)	-	150,000	2,637
<b>Total Equipment Fund Balances</b>	<b>1,986,862</b>	<b>40,914</b>	<b>(1,364,678)</b>	<b>-</b>	<b>780,000</b>	<b>1,443,097</b>
<b>Construction Fund</b>						
Construction	\$ 2,988,223	\$ 50,000	\$ (550,000)	\$ -	\$ -	\$ 2,488,223
Campus Center	7,463,379	-	(15,000)	(7,448,379)	-	-
PE Building	(1,468,412)	2,000,000	(509,315)	7,448,379	-	7,470,652
State Maintenance	551,936	5,600,000	(5,885,696)	-	-	266,240
La Playa Turf Replacement	1,298,229	-	(935,000)	-	-	363,229
Classroom Improvement	337,144	-	-	-	-	337,144
<b>Total Construction Fund Balances</b>	<b>11,170,498</b>	<b>7,650,000</b>	<b>(7,895,011)</b>	<b>-</b>	<b>0</b>	<b>10,925,487</b>
<b>Total Fund Balance</b>	<b>\$ 13,157,360</b>	<b>\$ 7,690,914</b>	<b>\$ (9,259,689)</b>	<b>\$ -</b>	<b>\$ 780,000</b>	<b>\$ 12,368,584</b>



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2022-23 Tentative Budget

	June 30, 2022 Estimated Ending Balance	2022-23 Revenues	2022-23 Expenses	2022-23 Intrafund Transfers	2022-23 Transfers From UGF	June 30, 2023 Budget Ending Fund Balance
<b>Fund Balance</b>						
<b>Equipment Fund</b>						
Equipment Replacement	\$ 1,439,956	\$ 10,000	\$ (750,000)	\$ -	\$ 200,000	\$ 899,956
Ergonomic Furniture & Equipment	503	60,000	(15,000)	-	-	45,503
Instructional Equipment Block Grant	2,637	-	-	-	-	2,637
<b>Total Equipment Fund Balances</b>	<b>1,443,097</b>	<b>70,000</b>	<b>(765,000)</b>	<b>-</b>	<b>200,000</b>	<b>948,097</b>
<b>Construction Fund</b>						
Construction	\$ 2,488,223	\$ 50,000	\$ (550,000)	\$ -	\$ 650,000	\$ 2,638,223
PE Building	7,470,652	4,500,000	(4,000,000)	-	-	7,970,652
State Maintenance	266,240	9,490,000	(7,125,685)	-	-	2,630,555
La Playa Turf Replacement	363,229	-	-	-	-	363,229
Classroom Improvement	337,144	-	-	-	-	337,144
<b>Total Construction Fund Balances</b>	<b>10,925,487</b>	<b>14,040,000</b>	<b>(11,675,685)</b>	<b>-</b>	<b>650,000</b>	<b>13,939,802</b>
<b>Total Fund Balance</b>	<b>\$ 12,368,584</b>	<b>\$ 14,110,000</b>	<b>\$ (12,440,685)</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 14,887,899</b>

**Santa Barbara City College**  
**2022-23**  
**Education Protection Account (EPA) - Fund 11020**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
86 State Revenues	11,781,712	6,717,555	20,397,296	13,900,000	13,900,000	16,398,000
<b>Total Revenues</b>	<b>11,781,712</b>	<b>6,717,555</b>	<b>20,397,296</b>	<b>13,900,000</b>	<b>13,900,000</b>	<b>16,398,000</b>
<b>Expenditures</b>						
10 Academic Salaries	10,184,084	5,790,169	20,397,296	11,219,286	11,219,286	13,235,529
20 Classified Salaries	-	-	-	2,680,714	2,680,714	3,162,471
30 Employee Benefits	1,597,628	927,386	-	-	-	-
<b>Total Expenditures</b>	<b>11,781,712</b>	<b>6,717,555</b>	<b>20,397,296</b>	<b>13,900,000</b>	<b>13,900,000</b>	<b>16,398,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Santa Barbara City College**  
**2022-23**  
**Restricted Health Fees - Fund 12124**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
88 Local Revenues	705,641	769,557	707,059	730,032	730,032	<b>730,032</b>
<b>Total Revenues</b>	<b>705,641</b>	<b>769,557</b>	<b>707,059</b>	<b>730,032</b>	<b>730,032</b>	<b>730,032</b>
<b>Expenditures</b>						
10 Academic Salaries	147,898	150,878	157,507	120,625	231,546	<b>121,183</b>
20 Classified Salaries	221,749	270,691	254,755	286,339	286,339	<b>271,353</b>
30 Employee Benefits	120,987	160,323	159,483	167,960	229,452	<b>195,029</b>
40 Supplies And Materials	27,511	28,582	5,443	44,657	53,494	<b>53,494</b>
50 Other Operating Expenses & Services	57,481	36,092	84,674	107,200	100,613	<b>100,613</b>
60 Capital Outlay	15,745	1,136	-	1,000	1,000	<b>1,000</b>
70 Other Outgo	133	-	-	-	-	<b>-</b>
<b>Total Expenditures</b>	<b>591,504</b>	<b>647,702</b>	<b>661,862</b>	<b>727,781</b>	<b>902,445</b>	<b>742,673</b>
<b>Net Change in Fund Balance</b>	<b>114,137</b>	<b>121,855</b>	<b>45,197</b>	<b>2,251</b>	<b>(172,413)</b>	<b>(12,641)</b>
<b>Beginning Fund Balance</b>						
	<b>217,354</b>	<b>331,491</b>	<b>453,346</b>	<b>498,543</b>	<b>498,543</b>	<b>326,130</b>
Change in Fund Balance	114,137	121,855	45,197	2,251	(172,413)	<b>(12,641)</b>
<b>Ending Fund Balance</b>	<b>331,491</b>	<b>453,346</b>	<b>498,543</b>	<b>500,793</b>	<b>326,130</b>	<b>313,489</b>

**Santa Barbara City College**  
**2022-23**  
**Restricted Lottery - Fund 12165**

Major Object Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>						
86 State Revenues	1,074,500	692,385	969,354	1,411,637	1,411,637	1,200,000
88 Local Revenues	87	-	-	-	-	-
<b>Total Revenues</b>	<b>1,074,587</b>	<b>692,385</b>	<b>969,354</b>	<b>1,411,637</b>	<b>1,411,637</b>	<b>1,200,000</b>
<b>Expenditures</b>						
40 Supplies And Materials	556,248	628,735	320,694	965,837	1,080,837	1,127,768
50 Other Operating Expenses & Services	58,058	81,194	530	54,300	54,300	4,800
60 Capital Outlay	204,948	217,422	195,341	391,500	391,500	239,000
70 Other Outgo	22	-	-	-	-	-
<b>Total Expenditures</b>	<b>819,276</b>	<b>927,351</b>	<b>516,565</b>	<b>1,411,637</b>	<b>1,526,637</b>	<b>1,371,568</b>
<b>Net Change in Fund Balance</b>	<b>255,312</b>	<b>(234,966)</b>	<b>452,789</b>	<b>-</b>	<b>(115,000)</b>	<b>(171,568)</b>
<b>Beginning Fund Balance</b>	<b>1,250,162</b>	<b>1,505,474</b>	<b>1,270,508</b>	<b>1,723,296</b>	<b>1,723,296</b>	<b>1,608,296</b>
Change in Fund Balance	255,312	(234,966)	452,789	-	(115,000)	(171,568)
<b>Ending Fund Balance</b>	<b>1,505,474</b>	<b>1,270,508</b>	<b>1,723,296</b>	<b>1,723,296</b>	<b>1,608,296</b>	<b>1,436,728</b>

**Santa Barbara City College**  
**2022-23**  
**Parking & Transportation Program - Fund 12200**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	871,949	677,081	533,189	60,000	60,000	300,000
89	Transfers In	-	158,649	-	450,000	450,000	325,000
<b>Total Revenues</b>		<b>871,949</b>	<b>835,730</b>	<b>533,189</b>	<b>510,000</b>	<b>510,000</b>	<b>625,000</b>
<b>Expenditures</b>							
20	Classified Salaries	463,371	464,405	247,625	170,837	170,837	376,949
30	Employee Benefits	92,298	96,679	76,532	95,492	95,492	120,396
40	Supplies And Materials	15,941	17,793	8,759	10,500	10,500	10,500
50	Other Operating Expenses & Services	259,469	231,395	120,000	112,550	112,550	137,550
60	Capital Outlay	25,781	25,458	11,107	5,000	5,000	5,000
80	Transfers Out	15,089	-	73,032	-	-	-
<b>Total Expenditures</b>		<b>871,949</b>	<b>835,730</b>	<b>537,055</b>	<b>394,379</b>	<b>394,379</b>	<b>650,395</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>-</b>	<b>(3,866)</b>	<b>115,621</b>	<b>115,621</b>	<b>(25,395)</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,866)</b>	<b>(3,866)</b>	<b>111,756</b>
Change in Fund Balance		-	-	(3,866)	115,621	115,621	(25,395)
<b>Ending Fund Balance</b>		<b>-</b>	<b>-</b>	<b>(3,866)</b>	<b>111,756</b>	<b>111,756</b>	<b>86,361</b>

**Santa Barbara City College  
2022-23  
Facilities Rentals - Fund 12331**

Major Object	Title	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2022-23 Budget
<b>Revenues</b>							
88	Local Revenues	181,835	78,139	157,736	144,000	144,000	300,000
<b>Total Revenues</b>		<b>181,835</b>	<b>78,139</b>	<b>157,736</b>	<b>144,000</b>	<b>144,000</b>	<b>300,000</b>
<b>Expenditures</b>							
20	Classified Salaries	114,739	44,969	13,774	94,948	94,948	114,972
30	Employee Benefits	40,868	13,263	6,327	54,952	54,952	57,273
40	Supplies And Materials	589	422	204	-	-	1,000
50	Other Operating Expenses & Services	600	21,180	2,663	10,000	10,000	1,000
60	Capital Outlay	-	-	55,902	1,000	1,000	-
80	Transfers Out	-	-	75,000	-	-	-
<b>Total Expenditures</b>		<b>156,797</b>	<b>79,835</b>	<b>153,870</b>	<b>160,900</b>	<b>160,900</b>	<b>174,244</b>
<b>Net Change in Fund Balance</b>		<b>25,038</b>	<b>(1,696)</b>	<b>3,866</b>	<b>(16,900)</b>	<b>(16,900)</b>	<b>125,756</b>
<b>Beginning Fund Balance</b>		<b>(10,270)</b>	<b>14,768</b>	<b>13,072</b>	<b>16,937</b>	<b>16,937</b>	<b>37</b>
Change in Fund Balance		25,038	(1,696)	3,866	(16,900)	(16,900)	125,756
<b>Ending Fund Balance</b>		<b>14,768</b>	<b>13,072</b>	<b>16,937</b>	<b>37</b>	<b>37</b>	<b>125,793</b>