



Adopted Budget

for the Fiscal Year

July 1, 2023 – June 30, 2024

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2023-24 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 ADOPTED BUDGET

As of May 31, 2023

The 2023-24 Draft 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 (BOT) on June 15, 2023.

The 2023-24 Tentative Budget is based on the following assumptions:

REVENUES

State Revenue - Ongoing

1. FTES Assumptions:
 - a. Credit FTES is projected to increase by 1% in fiscal year 2023-24 compared to projected FTES for fiscal year 2022-23.
 - b. Dual Enrollment FTES is projected to increase by 2% in fiscal year 2023-24 compared to projected FTES for fiscal year 2022-23.
 - c. Incarcerated Student FTES is projected to remain the same in fiscal year 2022-23.
 - d. Noncredit FTES is projected to increase by 1% in fiscal year 2023-24 compared to projected FTES for fiscal year 2022-23.
 - e. Enhanced Noncredit FTES is projected to increase by 1% in fiscal year 2023-24 compared to projected FTES for fiscal year 2022-23.
2. The state's budget includes an 8.22% COLA and other base adjustments, which are applied to the funding rates used in the calculation of the Student Centered Funding Formula (SCFF).
3. For FY22-23, the Chancellor's Office approved the districts application for the 2022-23 COVID-19 Emergency Conditions Allowance. In FY23-24, this additional funding ended, which puts the district under stability funding, per the Student Centered Funding Formula.
4. The state's proposed budget includes increases of the basic allocation and base rates within the SCFF. - *Approximately \$2.7 million increase over the FY22-23 calculated amounts*
5. Supplemental Allocation Factors (\$1.0 million total allocation for FY23-24):
 - a. **Pell Grant Recipients** budgeted – *no change for FY23-24*
 - b. **AB 540 Students** budgeted - *\$0.3 million for FY23-24*
 - c. **California College Promise Grant Recipients** budgeted – *\$0.7 million for FY23-24*

6. Student Success Factors (\$0.6 million total allocation for FY23-24):
 - a. **Associate Degrees** budgeted – *\$0.3 million for FY23-24*
 - b. **Associate Degrees for Transfer** budgeted - *\$0.1 million for FY23-24*
 - c. **Credit Certificates** budgeted – *no change for FY22-23*
 - d. Students completing **Nine or More CTE Units** budgeted - *\$0.1 million for FY22-23*
 - e. Students who **Transfer to 4 Year Colleges** budgeted - *\$0.1 million for FY22-23*
 - f. Students completing **Transfer Level Math and English** budgeted – *no change for FY23-24*
 - g. Students who achieve a **Regional Living Wage** budgeted – *no change for FY23-24*
7. District funding at medium sized college level (>10,000 FTES & <20,000) in FY23-24. In the event enrollment falls below 10,000 FTES in FY23-24, the small sized college lower revenue amount will be applied to SCFF in FY24-25. *\$8.4 million for FY23-24*
8. Schott Center funding at the medium/large center level (750-1,000 FTES, *\$1.6M for FY23-24*).
9. Wake Center funding at the large center level (>1,000 FTES, *\$2.1M for FY23-24*).
10. Education Protection Act revenue remains flat (*Part of TCR*). - *\$21.2 million for FY23-24*
11. Property tax revenue increases by 3% (*Part of TCR*). - *\$39.9 million for FY23-24*
12. Lottery revenue remains flat.
13. State mandated ongoing reimbursements remains flat.
14. In total, revenue from SCFF is projected to increase by **\$7.1 million** compared to the adopted budget for FY22-23.
15. Total revenue, including all sources for UGF, is projected to increase **\$8.9 million** compared to the adopted budget for FY22-23.

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 have not received any additional funding in the State's May Revision. Approximately \$5 million in deferred maintenance funds may be reappropriated in the State's final budget, and taken back from the Capital Projects Fund.

Local Revenue

1. Enrollment fees revenue is projected to remain the same in fiscal year 2023-24 compared to projected FTES for fiscal year 2022-23. (*Part of TCR*)
 - a. The Enrollment fee will remain constant at \$46.00/unit.

2. Although the international tuition **rate** increased by 11% from fiscal year 2022-23, **revenue** from international students is projected to increase by 5% in fiscal year 2023-24 compared to the adopted budget for fiscal year 2022-23 (*\$0.3 million increase from \$5.6M to \$5.9M*). The adopted budget in FY22-23 was too aggressive with regard to enrollment growth.
3. Although the non-resident tuition **rate** increased by 11%, **revenue** from out-of-state students is projected to decrease by 32% in fiscal year 2023-24 compared to the adopted budget for fiscal year 2022-23 (*\$1.8 million decrease from \$5.6M to \$3.8M*). The adopted budget in FY22-23 was too aggressive with regard to enrollment growth.

EXPENDITURES

1. **The tentative budget was published prior to finalization of salary and benefits negotiations. At the time of publication, only CSEA (California's Schools Employees Association) and confidentials' salary and benefits increase have been approved by the BOT. The salary and benefits increase (for the other remaining groups), which are listed in this document, are intended to provide the most recent requests from these labor groups and are not intended to signify approval of those requests. These figures do, however, demonstrate the impacts of those requests on the overall budget.**
2. Permanent employees' salaries are budgeted to reflect the impact of an 8.0% salary increase in 2022-23, and 7.4% (90% of COLA) increase in FY23-24.
3. Annual salary step increases. - *\$460k increase over the FY22-23 adopted budget*
4. The District will continue with filling only the most essential vacant positions in fiscal year 2023-24.
5. Short-term employees (staff/student) budget assumptions will decrease in fiscal year 2023-24 (\$1.67M), *compared to the FY22-23 adjusted budget (\$1.72M)*.
6. Employer contributions towards health benefits are expected to increase by 8.1% in 2023-24, *compared to the FY22-23 adopted budget*. - \$686k increase compared to the FY22-23 adopted budget.
7. The contingency line item of \$(1.6 million) represents anticipated faculty and staff vacancy rate of 2%.
8. The State Unemployment Contribution rate remains flat.
9. The Workers Compensation insurance rate remains flat.
10. The CalPERS employer contribution rate increases from 25.40% to 26.68%. - *\$630k increase compared to the FY22-23 adopted budget*
11. The CalSTRS employer contribution rate increases from 19.10% to 19.60%. - *\$777k increase compared to the FY22-23 adopted budget*
12. Utility spending was anticipated to increase by over \$600k for FY23-24. However, due to efficiency measures (HVAC replacements) and space consolidation, budgets were increased by only \$194k.

13. Instructional supply, and printing and duplicating expenses remain in the Lottery Fund. These expenses will increase 2.0% in fiscal year 2023-24 (\$1.40M), compared to fiscal year 2022-23 (\$1.37M)
14. Total non-labor expenses are budgeted to increase 13.7% in fiscal year 2023-24 (\$15.3M), compared to fiscal year 2022-23 (\$13.4M) - *\$1.8M increase*.
15. Total expenses in UGF increased by **\$7.6 million** compared to the adopted budget for FY22-23.

TRANSFERS

Transfer of funds to and from the Unrestricted General Fund Ending Balance, shown in the table below.

Transfers	Out of UGF	In to UGF
Emergency Repairs	650,000	
Program Review	-	
Children's Center Fund	200,000	
Food Service	600,000	
Internal Svc, Self-Ins	750,000	
Campus Store	275,000	
Parking Fund	225,000	
Equipment Fund	500,000	
Indirect Costs-Administrative Overhead		400,000
	3,200,000	400,000

As a note to the table above, the transfers to UGF of \$400k are primarily due to funds received from the Strong Workforce program.

**Santa Barbara City College
2023-24
Tentative Budget - All Funds**

Major Object	Title	Funds								Total District All Funds
		Total General Fund		Debt Service	Special Revenue	Funds Capital Projects	Enterprise Fund	Internal Service	Expendable Trusts	
		Unrestricted	Restricted	Bond Interest & Redemption	Child Development Food Service	Equipment & Construction	Campus Store Extended Learning	Self-Insurance Fleet Services	Associated Students & Financial Aid	
Revenues										
81	Federal Revenues	-	5,712,246	-	22,000	-	-	-	15,170,000	20,904,246
86	State Revenues	63,146,029	71,056,146	14,000	123,092	-	-	-	2,875,000	137,214,267
88	Local Revenues	58,607,053	3,037,895	4,761,050	970,000	120,000	3,617,450	60,000	26,850	71,200,298
89	Transfers In	400,000	225,000	-	800,000	1,150,000	275,000	750,000	-	3,600,000
Total Revenues		122,153,082	80,031,287	4,775,050	1,915,092	1,270,000	3,892,450	810,000	18,071,850	232,918,812
Expenditures										
10	Academic Salaries	51,330,451	3,635,733	-	166,687	-	40,380	-	-	55,173,252
20	Classified Salaries	26,349,946	4,504,370	-	802,652	-	729,808	10,000	-	32,396,775
30	Employee Benefits	28,091,003	2,989,581	-	484,222	-	350,122	980	-	31,915,907
40	Supplies And Materials	2,052,971	3,001,996	-	409,254	30,853	2,454,330	500	8,500	7,958,404
50	Other Operating Expenses & Services	12,672,739	50,523,997	-	54,850	56,000	400,500	755,000	8,100	64,471,186
60	Capital Outlay	528,970	9,192,989	-	23,270	8,363,015	-	18,565	18,035,000	36,161,809
70	Other Outgo	-	5,671,689	4,775,050	-	-	-	-	-	10,446,739
79	Appropriation for Contingencies	(1,594,415)	-	-	-	-	-	-	-	(1,594,415)
80	Transfers Out	3,200,000	-	-	-	-	-	-	250	3,200,250
Total Expenditures		122,631,665	79,520,354	4,775,050	1,940,936	8,449,868	3,975,140	785,045	18,051,850	240,129,908
Net Change in Fund Balance		(478,583)	510,933	-	(25,843)	(7,179,868)	(82,690)	24,955	20,000	(7,211,096)
Beginning Fund Balance										
		35,581,791	2,857,855	4,527,393	702,331	22,740,424	6,978,881	123,388	2,478,682	75,990,745
Change in Fund Balance		(478,583)	510,933	-	(25,843)	(7,179,868)	(82,690)	24,955	20,000	(7,211,096)
Ending Fund Balance		35,103,207	3,368,788	4,527,393	676,488	15,560,556	6,896,192	148,343	2,498,682	68,779,649

Santa Barbara City College
2023-24
Unrestricted General Fund - Fund 11

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
86	State Revenues	49,501,009	46,846,707	52,175,850	57,235,029	57,235,029	57,235,029	63,146,029
88	Local Revenues	55,377,513	50,178,372	54,960,858	58,719,543	58,762,911	55,646,747	58,607,053
89	Transfers In	420,101	7,211,612	4,789,591	400,000	400,000	400,000	400,000
Total Revenues		105,298,623	104,236,691	111,926,299	116,354,572	116,397,940	113,281,776	122,153,082
Expenditures								
10	Academic Salaries	44,390,886	39,528,777	43,734,575	44,766,057	44,588,192	46,148,062	51,330,451
20	Classified Salaries	22,223,859	19,946,930	22,531,049	23,276,353	23,504,098	24,706,399	26,349,946
30	Employee Benefits	27,640,294	25,657,271	26,209,478	24,140,216	24,011,393	24,880,004	28,091,003
40	Supplies And Materials	1,088,962	632,941	1,785,907	1,770,200	1,799,536	1,789,700	2,052,971
50	Other Operating Expenses & Services	9,524,626	7,307,845	11,957,029	11,215,447	12,229,558	12,072,664	12,672,739
60	Capital Outlay	493,804	319,609	774,570	432,250	416,684	417,250	528,970
70	Other Outgo	6,854	150,000	1,099,923	-	-	-	-
79	Appropriation for Contingencies	-	-	-	5,500,000	5,381,600	-	(1,594,415)
80	Transfers Out	2,261,758	1,100,764	2,623,028	3,945,000	3,918,000	3,918,000	3,200,000
Total Expenditures		107,631,042	94,644,135	110,715,559	115,045,522	115,849,060	113,932,079	122,631,665
Net Change in Fund Balance		(2,332,418)	9,592,556	1,210,740	1,309,050	548,880	(650,304)	(478,583)
Beginning Fund Balance		27,761,217	25,428,798	35,021,354	36,232,094	36,232,094	36,232,094	35,581,791
Change in Fund Balance		(2,332,418)	9,592,556	1,210,740	1,309,050	548,880	(650,304)	(478,583)
Ending Fund Balance		25,428,798	35,021,354	36,232,094	37,541,144	36,780,974	35,581,791	35,103,207

Santa Barbara City College
2023-24
Restricted General Fund - Fund 12

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	3,057,342	18,619,812	25,261,465	4,893,621	6,312,246	6,312,246	5,712,246
86	State Revenues	32,583,653	35,195,258	33,609,608	74,208,643	85,064,451	84,807,342	71,056,146
88	Local Revenues	2,401,313	2,363,195	3,870,197	2,972,031	2,997,895	2,997,895	3,037,895
89	Transfers In	158,649	-	94,028	325,000	325,000	325,000	225,000
Total Revenues		38,200,957	56,178,265	62,835,298	82,399,295	94,699,593	94,442,484	80,031,287
Expenditures								
10	Academic Salaries	3,965,795	5,185,103	3,904,571	3,546,005	5,685,715	5,684,890	3,635,733
20	Classified Salaries	5,050,307	4,446,428	7,720,498	4,799,047	5,783,598	5,779,074	4,504,370
30	Employee Benefits	2,716,799	2,899,436	3,413,955	3,091,399	3,702,753	3,702,103	2,989,581
40	Supplies And Materials	1,092,957	1,387,472	1,598,749	2,685,953	3,478,862	3,478,362	3,001,996
50	Other Operating Expenses & Services	20,600,579	24,999,156	19,917,882	49,126,732	56,891,805	54,346,296	50,523,997
60	Capital Outlay	1,700,243	2,188,413	3,515,715	11,171,501	13,105,309	13,101,676	9,192,989
70	Other Outgo	3,243,668	6,995,529	16,673,083	5,428,747	7,751,272	7,567,874	5,671,689
79	Appropriation for Contingencies	-	-	-	1,998,018	-	-	-
80	Transfers Out	-	8,242,674	5,689,681	-	-	16,937	-
Total Expenditures		38,370,348	56,344,210	62,434,133	81,847,401	96,399,315	93,677,212	79,520,354
Net Change in Fund Balance		(169,391)	(165,945)	401,166	551,894	(1,699,722)	765,272	510,933
Beginning Fund Balance		2,026,754	1,857,363	1,691,418	2,092,584	2,092,584	2,092,584	2,857,855
Change in Fund Balance		(169,391)	(165,945)	401,166	551,894	(1,699,722)	765,272	510,933
Ending Fund Balance		1,857,363	1,691,418	2,092,584	2,644,478	392,862	2,857,855	3,368,788

a. Refer to page 32 for a list of programs budgeted in FY22-23.

Santa Barbara City College
2023-24
Bond Interest and Redemption Fund - Fund 21

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
86	State Revenues	13,800	13,595	13,031	14,000	14,000	12,475	14,000
88	Local Revenues	4,426,560	4,603,854	4,730,380	4,761,050	4,761,050	4,854,415	4,761,050
Total Revenues		4,440,360	4,617,450	4,743,411	4,775,050	4,775,050	4,866,890	4,775,050
Expenditures								
70	Other Outgo	4,567,400	4,249,875	4,395,150	4,775,050	4,775,050	4,497,600	4,775,050
Total Expenditures		4,567,400	4,249,875	4,395,150	4,775,050	4,775,050	4,497,600	4,775,050
Net Change in Fund Balance		(127,040)	367,575	348,261	-	-	369,290	-
Beginning Fund Balance		3,569,307	3,442,267	3,809,842	4,158,102	4,158,102	4,158,102	4,527,393
Change in Fund Balance		(127,040)	367,575	348,261	-	-	369,290	-
Ending Fund Balance		3,442,267	3,809,842	4,158,102	4,158,102	4,158,102	4,527,393	4,527,393

Santa Barbara City College
2023-24
Food Services - Fund 32

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	2,200,479	8,148	400,321	619,000	670,000	861,198	670,000
89	Transfers In	600,000	1,160,134	1,078,000	650,000	623,000	487,500	600,000
Total Revenues		2,800,479	1,168,282	1,478,321	1,269,000	1,293,000	1,348,698	1,270,000
Expenditures								
20	Classified Salaries	1,121,500	519,584	565,081	543,408	543,408	617,582	513,521
30	Employee Benefits	434,438	288,354	279,905	279,565	279,565	258,408	257,899
40	Supplies And Materials	1,055,309	5,449	211,207	369,254	393,254	415,030	393,254
50	Other Operating Expenses & Services	157,878	21,304	53,636	53,850	53,850	66,001	53,850
60	Capital Outlay	5,824	-	179,051	23,270	23,270	15,731	23,270
Total Expenditures		2,774,949	834,691	1,288,880	1,269,347	1,293,347	1,372,751	1,241,794
Net Change in Fund Balance		25,531	333,591	189,441	(347)	(347)	(24,053)	28,206
Beginning Fund Balance		76,559	102,090	435,681	625,122	625,122	625,122	601,069
Change in Fund Balance		25,531	333,591	189,441	(347)	(347)	(24,053)	28,206
Ending Fund Balance		102,090	435,681	625,122	624,775	624,775	601,069	629,275

Santa Barbara City College
2023-24
Child Development Fund - Fund 33

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	17,433	21,072	15,876	22,000	22,000	22,000	22,000
86	State Revenues	131,068	161,883	159,949	123,092	123,092	123,092	123,092
88	Local Revenues	297,513	252,831	309,312	300,000	300,000	300,000	300,000
89	Transfers In	200,000	266,452	169,034	260,000	260,000	260,000	200,000
Total Revenues		646,014	702,238	654,170	705,092	705,092	705,092	645,092
Expenditures								
10	Academic Salaries	145,939	145,600	151,686	166,470	166,470	166,470	166,687
20	Classified Salaries	325,716	254,950	285,702	288,965	288,965	288,965	289,131
30	Employee Benefits	203,630	197,004	205,119	233,555	233,555	233,555	226,323
40	Supplies And Materials	8,739	6,968	10,495	16,000	16,000	16,000	16,000
50	Other Operating Expenses & Services	826	926	1,168	1,000	1,000	1,000	1,000
Total Expenditures		684,851	605,448	654,170	705,990	705,990	705,990	699,141
Net Change in Fund Balance		(38,837)	96,790	-	(898)	(898)	(898)	(54,049)
Beginning Fund Balance		44,207	5,370	102,160	102,160	102,160	102,160	101,262
Change in Fund Balance		(38,837)	96,790	-	(898)	(898)	(898)	(54,049)
Ending Fund Balance		5,370	102,160	102,160	101,262	101,262	101,262	47,213

Santa Barbara City College
2023-24
Equipment Fund - Fund 41

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
86	State Revenues	-	-	-	-	1,040,000	1,040,000	-
88	Local Revenues	86,450	12,143	387,497	70,000	70,000	70,000	70,000
89	Transfers In	400,000	200,000	980,000	950,000	950,000	950,000	500,000
Total Revenues		486,450	212,143	1,367,497	1,020,000	2,060,000	2,060,000	570,000
Expenditures								
40	Supplies And Materials	-	1,332	369	25,853	25,853	25,853	25,853
50	Other Operating Expenses & Services	-	62,810	62,810	1,000	1,000	1,000	1,000
60	Capital Outlay	422,696	362,055	872,296	1,663,147	1,663,147	1,663,147	1,532,030
Total Expenditures		422,696	426,198	1,235,476	1,690,000	1,690,000	1,690,000	1,558,883
Net Change in Fund Balance		63,753	(214,054)	132,022	(670,000)	370,000	370,000	(988,883)
Beginning Fund Balance		2,137,163	2,200,916	1,986,862	2,118,883	2,118,883	2,118,883	2,488,883
Change in Fund Balance		63,753	(214,054)	132,022	(670,000)	370,000	370,000	(988,883)
Ending Fund Balance		2,200,916	1,986,862	2,118,883	1,448,883	2,488,883	2,488,883	1,500,000

Santa Barbara City College
2023-24
Construction/District Projects Fund - Fund 43

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
86	State Revenues	848,624	48,453	8,092,953	13,990,000	13,907,008	9,407,008	-
88	Local Revenues	259,589	477,795	433,983	50,000	50,000	50,000	50,000
89	Transfers In	4,476,412	12,507	7,963,379	650,000	650,000	650,000	650,000
Total Revenues		5,584,625	538,755	16,490,315	14,690,000	14,607,008	10,107,008	700,000
Expenditures								
40	Supplies And Materials	222	-	774	5,000	5,000	5,000	5,000
50	Other Operating Expenses & Services	36,618	27,296	31,743	55,000	702,008	702,008	55,000
60	Capital Outlay	3,215,883	3,446,060	2,466,197	12,215,685	24,056,956	1,861,466	6,830,985
70	Other Outgo	3,500,000	-	7,463,379	-	-	-	-
79	Reappropriation	-	-	-	-	-	4,985,714	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		6,752,723	3,473,355	9,962,093	12,275,685	24,763,964	7,554,188	6,890,985
Net Change in Fund Balance		(1,168,098)	(2,934,600)	6,528,222	2,414,315	(10,156,956)	2,552,820	(6,190,985)
Beginning Fund Balance		15,273,197	14,105,099	11,170,498	17,698,720	17,698,720	17,698,720	20,251,540
Change in Fund Balance		(1,168,098)	(2,934,600)	6,528,222	2,414,315	(10,156,956)	2,552,820	(6,190,985)
Ending Fund Balance		14,105,099	11,170,498	17,698,720	20,113,035	7,541,764	20,251,540	14,060,555

a. The projected FY22-23 reflects the possible impact of reappropriation of funds to FY23-24 (~53%). As such, FY23-24 only reflects the impact of rollover funds. Projections and budgets will be updated once the enacted budget is published in mid to late June.

Santa Barbara City College
2023-24
Campus Store - Fund 51

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	5,012,166	4,643,172	3,080,070	4,847,532	4,847,532	4,847,532	3,500,000
89	Transfers In	-	-	678,382	-	-	-	275,000
Total Revenues		5,012,166	4,643,172	3,758,452	4,847,532	4,847,532	4,847,532	3,775,000
Expenditures								
20	Classified Salaries	864,824	777,038	626,263	773,733	773,733	773,733	678,700
30	Employee Benefits	323,296	316,823	318,247	328,240	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	3,419,603	2,450,000
50	Other Operating Expenses & Services	303,293	292,599	307,286	288,181	288,181	288,181	325,000
Total Expenditures		5,011,710	4,720,452	3,681,228	4,809,757	4,809,757	4,809,757	3,775,000
Net Change in Fund Balance		456	(77,280)	77,224	37,775	37,775	37,775	-
Beginning Fund Balance		6,829,910	6,830,366	6,753,086	6,830,310	6,830,310	6,830,310	6,868,085
Change in Fund Balance		456	(77,280)	77,224	37,775	37,775	37,775	-
Ending Fund Balance		6,830,366	6,753,086	6,830,310	6,868,085	6,868,085	6,868,085	6,868,085

Santa Barbara City College
2023-24
School of Extended Learning - Fund 59

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	339,089	70,295	112,433	117,450	117,450	157,338	117,450
89	Transfers In	11,536	106,076	45,976	35,000	35,000	-	-
Total Revenues		350,625	176,371	158,409	152,450	152,450	157,338	117,450
Expenditures								
10	Academic Salaries	121,761	19,300	37,296	40,348	40,348	54,144	40,380
20	Classified Salaries	49,266	49,747	60,788	59,560	59,560	47,650	51,108
30	Employee Benefits	28,934	22,885	26,235	29,719	29,719	28,170	28,822
40	Supplies And Materials	12,916	3,655	2,214	4,330	4,330	1,481	4,330
50	Other Operating Expenses & Services	151,376	80,784	31,877	75,500	75,500	26,532	75,500
60	Capital Outlay	1,327	-	-	-	-	-	-
80	Transfers Out	17,800	-	-	-	-	-	-
Total Expenditures		383,379	176,371	158,410	209,457	209,457	157,977	200,140
Net Change in Fund Balance		(32,754)	-	(0)	(57,007)	(57,007)	(638)	(82,690)
Beginning Fund Balance		144,189	111,435	111,435	111,435	111,435	111,435	110,796
Change in Fund Balance		(32,754)	-	(0)	(57,007)	(57,007)	(638)	(82,690)
Ending Fund Balance		111,435	111,435	111,435	54,427	54,427	110,796	28,107

Santa Barbara City College
2023-24
Internal Service, Self-Insurance Fund - Fund 61

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	4,850	4,782	14,727	5,000	5,000	6,564	5,000
89	Transfers In	-	630,764	637,525	725,000	725,000	791,590	750,000
Total Revenues		4,850	635,546	652,252	730,000	730,000	798,154	755,000
Expenditures								
50	Other Operating Expenses & Services	304,000	635,546	552,252	730,000	730,000	798,154	730,000
Total Expenditures		304,000	635,546	552,252	730,000	730,000	798,154	730,000
Net Change in Fund Balance		(299,150)	-	100,000	-	-	0	25,000
Beginning Fund Balance		319,046	19,896	19,896	119,896	119,896	119,896	119,896
Change in Fund Balance		(299,150)	-	100,000	-	-	0	25,000
Ending Fund Balance		19,896	19,896	119,896	119,896	119,896	119,896	144,896

Santa Barbara City College
2023-24
Internal Service, Fleet Service Fund - Fund 69

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	34,477	136	31	55,000	55,000	55,000	55,000
89	Transfers In	-	40,000	62,475	-	-	-	-
Total Revenues		34,477	40,136	62,505	55,000	55,000	55,000	55,000
Expenditures								
20	Classified Salaries	10,666	11,286	14,335	10,000	10,000	10,000	10,000
30	Employee Benefits	668	186	263	935	935	935	980
40	Supplies And Materials	3,495	29	443	500	500	500	500
50	Other Operating Expenses & Services	21,479	3,825	26,639	25,000	31,000	31,000	25,000
60	Capital Outlay	22,883	22,883	20,794	18,565	12,565	12,565	18,565
Total Expenditures		59,191	38,209	62,475	55,000	55,000	55,000	55,045
Net Change in Fund Balance		(24,713)	1,927	31	-	-	-	(45)
Beginning Fund Balance		26,248	1,534	3,461	3,492	3,492	3,492	3,492
Change in Fund Balance		(24,713)	1,927	31	-	-	-	(45)
Ending Fund Balance		1,534	3,461	3,492	3,492	3,492	3,492	3,447

Santa Barbara City College
2023-24
Student Representation Fees - Fund 72

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	24,144	4,124	23,168	9,500	9,500	30,326	9,500
89	Transfers In	1,578	-	732	-	-	-	-
Total Revenues		25,722	4,124	23,900	9,500	9,500	30,326	9,500
Expenditures								
40	Supplies And Materials	7,137	4,604	15,349	4,500	4,500	68,653	4,500
50	Other Operating Expenses & Services	20,130	1,249	4,003	5,000	5,000	8,799	5,000
60	Capital Outlay	-	-	1,537	-	-	120	-
Total Expenditures		27,267	5,853	20,888	9,500	9,500	77,572	9,500
Net Change in Fund Balance		(1,545)	(1,729)	3,012	-	-	(47,246)	-
Beginning Fund Balance		126,903	125,358	123,629	126,641	126,641	126,641	79,395
Change in Fund Balance		(1,545)	(1,729)	3,012	-	-	(47,246)	-
Ending Fund Balance		125,358	123,629	126,641	126,641	126,641	79,395	79,395

Santa Barbara City College
2023-24
Associated Students - Fund 71

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	52,291	4,787	40,180	7,350	7,350	92,533	7,350
89	Transfers In	11,268	-	-	-	-	-	-
Total Revenues		63,559	4,787	40,180	7,350	7,350	92,533	7,350
Expenditures								
40	Supplies And Materials	1,407	254	470	4,000	4,000	1,525	4,000
50	Other Operating Expenses & Services	6,702	-	-	3,100	3,100	625	3,100
70	Other Outgo	92,900	-	97	250	250	-	250
80	Transfers Out	19,943	800	5,400	-	-	1,600	-
Total Expenditures		120,951	1,054	5,967	7,350	7,350	4,171	7,350
Net Change in Fund Balance		(57,393)	3,732	34,213	-	-	88,362	-
Beginning Fund Balance		67,108	9,715	13,447	47,660	47,660	47,660	136,023
Change in Fund Balance		(57,393)	3,732	34,213	-	-	88,362	-
Ending Fund Balance		9,715	13,447	47,660	47,660	47,660	136,023	136,023

Santa Barbara City College
2023-24
Financial Aid - Fund 74

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	22,253,790	17,062,828	15,513,401	15,170,000	15,170,000	15,170,000	15,170,000
86	State Revenues	2,944,856	2,867,540	2,899,513	2,875,000	2,875,000	2,875,000	2,875,000
88	Local Revenues	497	987	780	-	-	3,563	-
89	Transfers In	173,625	311,246	-	-	-	-	-
Total Revenues		25,372,768	20,242,602	18,413,694	18,045,000	18,045,000	18,048,563	18,045,000
Expenditures								
50	Other Operating Expenses & Services	28	-	-	-	-	-	-
70	Other Outgo	25,160,968	20,126,200	18,383,035	18,025,000	18,025,000	18,025,000	18,025,000
80	Transfers Out	173,625	-	-	-	-	-	-
Total Expenditures		25,334,621	20,126,200	18,383,035	18,025,000	18,025,000	18,027,237	18,025,000
Net Change in Fund Balance		38,146	116,402	30,659	20,000	20,000	21,325	20,000
Beginning Fund Balance		295,149	333,296	449,697	480,356	480,356	480,356	501,681
Change in Fund Balance		38,146	116,402	30,659	20,000	20,000	21,325	20,000
Ending Fund Balance		333,296	449,697	480,356	500,356	500,356	501,681	521,681

Santa Barbara City College
2023-24
School of Extended Learning Trusts - Fund 77

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	11,162	3,446	-	10,000	10,000	-	10,000
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		11,162	3,446	-	10,000	10,000	-	10,000
Expenditures								
40	Supplies And Materials	135	-	19,992	-	-	3,797	-
50	Other Operating Expenses & Services	515	-	-	-	-	-	-
60	Capital Outlay	6,389	-	-	-	-	-	-
70	Other Outgo	544	(150)	-	-	-	-	10,000
80	Transfers Out	33,699	1,124	-	10,000	10,000	-	-
Total Expenditures		41,281	974	19,992	10,000	10,000	3,797	10,000
Net Change in Fund Balance		(30,119)	2,472	(19,992)	-	-	(3,797)	-
Beginning Fund Balance		193,519	163,400	165,872	145,881	145,881	145,881	142,084
Change in Fund Balance		(30,119)	2,472	(19,992)	-	-	(3,797)	-
Ending Fund Balance		163,400	165,872	145,881	145,881	145,881	142,084	142,084



Santa Barbara City College

Unrestricted General Fund - Fund 11

	June 30, 2022 Actual Ending Balance	June 30, 2023 Adjusted Budget Ending Balance	June 30, 2024 Tentative Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 5,535,778	\$ 5,792,453	\$ 6,131,583
General Apportionment Deferral			
Additional Reserve required to meet 15% Principle	16,607,334	17,377,359	18,394,750
Total Designated	\$ 22,143,112	\$ 23,169,812	\$ 24,526,333
Undesignated:			
	\$ 14,088,983	\$ 13,611,162	\$ 10,576,874
Total Fund Balance	\$ 36,232,094	\$ 36,780,974	\$ 35,103,207
<i>% Designated Ending Balance/Expenditures</i>	20.00%	20.00%	20.00%
<i>% Total Ending Balance/Expenditures</i>	32.73%	31.75%	28.62%



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2022-23

	June 30, 2022 Actual Ending Fund Balance	2022-23 Revenues	2022-23 Expenses	2022-23 Reappropriation	2022-23 Intrafund Transfers	2022-23 Transfers From UGF	June 30, 2023 Estimaged Ending Fund Balance
Fund Balance							
Equipment Fund							
Equipment Replacement	\$ 1,659,045	\$ 20,000	\$ (850,000)	\$ -	\$ -	\$ 500,000	\$ 1,329,045
Ergonomic Furniture & Equipment	68,450	50,000	(15,000)	-	-	-	103,450
Instructional Equipment Block Grant	391,389	1,040,000	(825,000)	-	-	450,000	1,056,389
Total Equipment Fund Balances	2,118,883	1,110,000	(1,690,000)	-	-	950,000	2,488,883
Construction Fund							
Construction	\$ 2,996,743	\$ 50,000	\$ (1,150,000)	\$ -	\$ (30,365)	\$ 650,000	\$ 2,516,378
Campus Center	-	-	-	-	-	-	0
PE Building	7,522,699	-	-	-	-	-	7,522,699
State Maintenance	6,507,969	9,407,008	(1,303,174)	(4,985,714)	-	-	9,626,088
Energy Efficiency	(30,365)	-	-	-	30,365	-	-
La Playa Turf Replacement	364,530	-	(28,000)	-	-	-	336,530
Classroom Improvement	337,144	-	(87,300)	-	-	-	249,844
Total Construction Fund Balances	17,698,720	9,457,008	(2,568,474)	(4,985,714)	-	650,000	20,251,540
Total Fund Balance	\$ 19,817,604	\$ 10,567,008	\$ (4,258,474)	\$ (4,985,714)	\$ -	\$ 1,600,000	\$ 22,740,423



Santa Barbara City College

Capital Projects Fund Balance Analysis FY 2023-24 Tentative Budget

	June 30, 2023 Estimated Ending Fund Balance	2022-23 Revenues	2023-24 Expenses	2023-24 Intrafund Transfers	2023-24 Transfers From UGF	June 30, 2024 Budgeted Ending Fund Balance
Fund Balance						
Equipment Fund						
Equipment Replacement	\$ 1,329,045	\$ 20,000	\$ (850,000)	\$ -	\$ 500,000	\$ 999,045
Ergonomic Furniture & Equipment	103,450	50,000	(15,000)	-	-	138,450
Instructional Equipment Block Grant	1,056,389	-	(693,883)	-	-	362,506
Total Equipment Fund Balances	2,488,883	70,000	(1,558,883)	-	500,000	1,500,000
Construction Fund						
Construction	\$ 2,516,378	\$ 50,000	\$ (1,150,000)	\$ -	\$ 650,000	\$ 2,066,378
Campus Center	0	-	-	-	-	-
PE Building	7,522,699	-	-	-	-	7,522,699
State Maintenance	9,626,088	-	(5,625,685)	-	-	4,000,403
Energy Efficiency	0	-	-	-	-	-
La Playa Turf Replacement	336,530	-	(28,000)	-	-	308,530
Classroom Improvement	249,844	-	(87,300)	-	-	162,544
Total Construction Fund Balances	20,251,540	50,000	(6,890,985)	-	650,000	14,060,555
Total Fund Balance	\$ 22,740,423	\$ 120,000	\$ (8,449,868)	\$ -	\$ 1,150,000	\$ 15,560,555

Santa Barbara City College
2023-24
Education Protection Account (EPA) - Fund 11020

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	6,717,555	20,397,296	25,294,567	21,000,000	21,000,000	21,000,000	21,210,000
Total Revenues		<u>6,717,555</u>	<u>20,397,296</u>	<u>25,294,567</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>21,210,000</u>
Expenditures								
10	Academic Salaries	5,790,169	20,397,296	25,294,567	16,950,000	16,950,000	16,950,000	17,119,500
20	Classified Salaries	-	-	-	4,050,000	4,050,000	4,050,000	4,090,500
30	Employee Benefits	927,386	-	-	-	-	-	-
Total Expenditures		<u>6,717,555</u>	<u>20,397,296</u>	<u>25,294,567</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>21,210,000</u>
Net Change in Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Santa Barbara City College
2023-24
Retention Enrollment Outreach SB85 - 12069

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	177,263	-	2,741,621	2,473,132	2,741,621
88	Local Revenues	-	-	-	-	-	-	-
Total Revenues		-	-	177,263	-	2,741,621	2,473,132	2,741,621
Expenditures								
10	Academic Salaries	-	-	2,674	1,810	237,750	20,681	117,904
20	Classified Salaries	-	-	25,106	47,047	76,691	54,320	7,000
30	Employee Benefits	-	-	3,577	4,399	53,508	15,785	16,551
40	Supplies And Materials	-	-	399	5,569	11,000	10,291	60,000
50	Other Operating Expenses & Services	-	-	99,244	241,492	1,184,200	513,972	400,227
60	Capital Outlay	-	-	13,711	-	270,000	27,860	265,000
70	Other Outgo	-	-	32,551	37,000	186,600	68,022	60,800
Total Expenditures		-	-	177,263	1,270,884	2,741,621	710,930	2,582,688
Net Change in Fund Balance		-	-	-	(1,270,884)	-	1,762,202	158,933
Beginning Fund Balance		-	-	-	-	-	-	1,762,202
Change in Fund Balance		-	-	-	(1,270,884)	-	1,762,202	158,933
Ending Fund Balance		-	-	-	(1,270,884)	-	1,762,202	1,921,135

Santa Barbara City College
2023-24
Restricted Health Fees - Fund 12124

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	769,557	707,059	749,651	730,032	730,032	737,043	730,032
Total Revenues		769,557	707,059	749,651	730,032	730,032	737,043	730,032
Expenditures								
10	Academic Salaries	150,878	157,507	100,034	121,183	121,183	115,808	122,950
20	Classified Salaries	270,691	254,755	279,763	271,353	271,353	295,149	305,261
30	Employee Benefits	160,323	159,483	162,740	196,771	196,771	187,027	204,825
40	Supplies And Materials	28,582	5,443	6,827	53,494	53,494	29,421	53,494
50	Other Operating Expenses & Services	36,092	84,674	51,174	100,613	86,231	29,419	86,231
60	Capital Outlay	1,136	-	-	1,000	1,000	-	1,000
70	Other Outgo	-	-	-	-	-	-	-
Total Expenditures		647,702	661,862	600,538	744,415	730,032	656,825	773,762
Net Change in Fund Balance		121,855	45,197	149,113	(14,383)	-	80,218	(43,730)
Beginning Fund Balance		331,491	453,346	498,543	647,656	647,656	647,656	727,874
Change in Fund Balance		121,855	45,197	149,113	(14,383)	-	80,218	(43,730)
Ending Fund Balance		453,346	498,543	647,656	633,273	647,656	727,874	684,144

Santa Barbara City College
2023-24
Restricted Lottery - Fund 12165

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
86	State Revenues	692,385	969,354	1,125,901	1,200,000	1,200,000	1,200,000	1,200,000
88	Local Revenues	-	-	-	-	-	-	-
Total Revenues		692,385	969,354	1,125,901	1,200,000	1,200,000	1,200,000	1,200,000
Expenditures								
40	Supplies And Materials	628,735	320,694	599,443	1,127,768	1,127,768	1,000,000	1,069,197
50	Other Operating Expenses & Services	81,194	530	99,566	4,800	4,800	7,500	13,300
60	Capital Outlay	217,422	195,341	384,608	239,000	239,000	200,000	316,500
70	Other Outgo	-	-	-	-	-	-	-
Total Expenditures		927,351	516,565	1,083,617	1,371,568	1,371,568	1,207,500	1,398,997
Net Change in Fund Balance		(234,966)	452,789	42,284	(171,568)	(171,568)	(7,500)	(198,997)
Beginning Fund Balance		1,505,300	1,270,334	1,723,122	1,765,406	1,765,406	1,765,406	1,757,906
Change in Fund Balance		(234,966)	452,789	42,284	(171,568)	(171,568)	(7,500)	(198,997)
Ending Fund Balance		1,270,334	1,723,122	1,765,406	1,593,838	1,593,838	1,757,906	1,558,909

Santa Barbara City College
2023-24
Parking & Transportation Program - Fund 12200

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	677,081	533,189	568,970	350,000	350,000	435,772	400,000
89	Transfers In	158,649	-	94,028	325,000	325,000	325,000	225,000
Total Revenues		835,730	533,189	662,998	675,000	675,000	760,772	625,000
Expenditures								
20	Classified Salaries	464,405	247,625	392,689	376,949	403,503	421,376	216,038
30	Employee Benefits	96,679	76,532	101,218	121,169	139,733	119,086	119,397
40	Supplies And Materials	17,793	8,759	12,837	10,500	10,500	4,542	10,500
50	Other Operating Expenses & Services	231,395	120,000	146,842	137,550	161,382	117,439	118,275
60	Capital Outlay	25,458	11,107	9,412	5,000	5,000	6,018	5,000
80	Transfers Out	-	73,032	-	-	-	-	-
Total Expenditures		835,730	537,055	662,998	651,168	720,119	668,461	469,210
Net Change in Fund Balance		-	(3,866)	-	23,832	(45,119)	92,311	155,790
Beginning Fund Balance		-	-	(3,866)	(3,866)	(3,866)	(3,866)	88,445
Change in Fund Balance		-	(3,866)	-	23,832	(45,119)	92,311	155,790
Ending Fund Balance		-	(3,866)	(3,866)	19,967	(48,984)	88,445	244,236

Santa Barbara City College
2023-24
COVID-19 Recovery Block Grant - Fund 12282

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	7,582,588	7,582,588	7,582,588	-
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		-	-	-	7,582,588	7,582,588	7,582,588	-
Expenditures								
10	Academic Salaries	-	-	-	-	147,205	147,880	-
20	Classified Salaries	-	-	-	66,500	130,993	221,399	-
30	Employee Benefits	-	-	-	13,460	69,694	98,308	-
40	Supplies And Materials	-	-	-	126,600	166,600	74,579	-
50	Other Operating Expenses & Services	-	-	-	1,002,000	1,002,000	684,607	-
60	Capital Outlay	-	-	-	6,374,028	6,354,028	362,774	-
70	Other Outgo	-	-	-	-	-	137,811	-
79	Reappropriation	-	-	-	-	-	4,021,105	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		-	-	-	7,582,588	7,870,521	5,748,463	-
Net Change in Fund Balance		-	-	-	-	(287,933)	1,834,125	-
Beginning Fund Balance		-	-	-	-	-	-	1,834,125
Change in Fund Balance		-	-	-	-	(287,933)	1,834,125	-
Ending Fund Balance		-	-	-	-	(287,933)	1,834,125	1,834,125

a. The projected FY22-23 reflects the possible impact of reappropriation of funds to FY23-24 (~53%). As such, FY23-24 only reflects the impact of rollover funds. Projections and budgets will be updated once the enacted budget is published in mid to late June.

Santa Barbara City College
2023-24
Facilities Rentals - Fund 12331

Major Object	Title	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Adopted Budget	2022-23 Adjusted Budget	2022-23 Projected Actuals	2023-24 Tentative Budget
Revenues								
88	Local Revenues	78,139	157,736	292,731	300,000	174,737	175,000	174,737
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		78,139	157,736	292,731	300,000	174,737	175,000	174,737
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	44,969	13,774	80,613	114,972	114,972	100,000	115,244
30	Employee Benefits	13,263	6,327	39,361	57,765	57,765	56,000	57,784
40	Supplies And Materials	422	204	2,128	1,000	1,000	1,000	1,000
50	Other Operating Expenses & Services	21,180	2,663	1,108	1,000	1,000	1,000	1,000
60	Capital Outlay	-	55,902	194	-	-	-	-
80	Transfers Out	-	75,000	-	-	-	16,937	-
Total Expenditures		79,835	153,870	123,404	174,737	174,737	174,937	175,028
Net Change in Fund Balance		(1,696)	3,866	169,327	125,263	-	63	(291)
Beginning Fund Balance		14,768	13,072	16,937	186,264	186,264	186,264	186,327
Change in Fund Balance		(1,696)	3,866	169,327	125,263	-	63	(291)
Ending Fund Balance		13,072	16,937	186,264	311,527	186,264	186,327	186,036

Santa Barbara City College
Fund 12 Revenues & Expenditures by Program
FY22-23 Adopted Budgeted

Program Name	Revenue	Expenses	Change in Fund Balance
Row Labels	Sum of Revenues	Sum of Expenditures	Sum of Change in Fund
Adult Ed Program	1,698,996	1,810,053	(111,057)
BFAP Board Financial Assistance	536,237	537,237	(1,000)
Cal Works	249,587	254,002	(4,415)
CARE	223,512	222,067	1,445
COVID-19 Recovery Block Grant	7,582,588	7,582,588	-
DSPS	1,971,853	1,744,494	227,360
Emergency Financial Aid	685,073	685,073	-
EOPS	2,095,552	1,946,918	148,634
Financial Aid Media Campaign	6,084,354	6,084,354	-
Guided Pathways	701,783	701,783	-
Health Fees	730,032	744,415	(14,383)
K-12 Strong Workforce	18,763,543	18,763,543	-
Lottery	1,200,000	1,371,568	(171,568)
MESA	306,908	180,271	126,637
Other	7,409,547	7,582,973	(173,426)
Parking & Transportation Program	675,000	651,168	23,832
Perkins IV	618,060	467,360	150,700
Regional Engagement	1,247,529	1,338,993	(91,464)
Rental of Facilities	300,000	174,737	125,263
State COVID Block Grant	757,451	18,300	739,151
Strong Workforce	19,931,843	20,289,519	(357,676)
Studeent Equity Achievement	5,790,043	6,407,854	(617,811)
Title III Removing Barriers to STEM	810,908	556,292	254,616
Title V Degree for Flexible Learner	703,951	770,637	(66,686)
Title V Restructuring - RISE	1,047,949	684,208	363,741
Veteran Resource Center	276,997	276,997	-
Total	82,399,295	81,847,401	551,894