



# Adopted Budget

for the Fiscal Year

July 1, 2025 – June 30, 2026

Dr. Erika Endrijonas

Superintendent/President

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# 2025-26 Adopted 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 Criteria**

*Per SBCC BP 6225, budget development shall reflect Santa Barbara City College's commitment to students through prudent fiscal management, participatory governance, and resource allocation linked to integrated planning in order to support the mission of the District.*

*Budget development shall meet the following criteria:*

- *Fixed costs and long-term commitments shall be addressed.*
- *The District shall balance its budget in compliance with BP 6305 Reserves; ongoing expenses shall be supported by ongoing income.*
- *Meeting the District's FTES (full-time equivalent student) funded base in a cost effective and strategic manner shall be a priority.*
- *Development of the budget will comply with Board Policies including participatory governance review per BP 2510 Participation in Local Governance and Decision-Making.*
- *All tentative and final budgets shall include a five-year fiscal projection of revenue, expenditures, and reserve balances using best reasonable assumptions.*
- *The District's annual budget assumptions will be based on best reasonable estimates of actual revenues and expenditures and take into consideration the potential impacts of any major changes in revenues or expenditures reasonably anticipated during the budget year.*



**SANTA BARBARA CITY COLLEGE**  
**ASSUMPTIONS USED TO DEVELOP THE 2025-26 ADOPTED BUDGET**

The 2025-26 Budget Assumptions are based on the 2025-26 Enacted Budget and local assumptions as detailed below. These Assumptions reflect the most current revenue information received from the state, and expenditures have been analyzed and adjusted through the budget development process. The Adopted Budget is scheduled for approval by the Board of Trustees on September 11, 2025.

The 2025-26 Adopted Budget is based on the following assumptions:

REVENUES

State Revenue - Ongoing

Assumption	Type	FY24-25 Actuals	FY25-26 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
<b>1 FTES</b>					
Credit - Resident	FTES	9,188	9,188	-	0.00%
Incarcerated	FTES	3	3	-	0.00%
Dual Enrollment	FTES	1,076	1,076	-	0.00%
Non-credit - Enhanced	FTES	429	429	-	0.00%
Non-credit - Non Enhanced	FTES	968	968	-	0.00%
<b>Total</b>	<b>FTES</b>	<b>11,664</b>	<b>11,664</b>	<b>-</b>	<b>0.00%</b>
<b>2 COLA</b>	% Rate	1.07%	2.30%		
<b>3 Student Centered Funding Formula Components (SCFF)</b>					
<b>a. Basic Allocation</b>					
i. Basic Allocation - Single College, Medium Sized	\$ Amount	\$ 8,677,936	\$ 8,877,529	\$ 199,593	2.30%
ii. Basic Allocation - Wake Center, Large	\$ Amount	\$ 2,169,484	\$ 2,219,382	\$ 49,898	2.30%
iii. Basic Allocation - Shott Center, Medium/Large	\$ Amount	\$ 1,627,112	\$ 1,664,536	\$ 37,424	2.30%
iv. FTES Allocation	\$ Amount	\$ 66,566,026	\$ 67,880,786	\$ 1,314,760	1.98%
<b>b. Supplemental Allocation Factors</b>					
i. Pell Grant Recipients	\$ Amount	\$ 487,012	\$ 498,309	\$ 11,297	2.32%
	FTES	389	389	-	0.00%
ii. AB 540 Students	\$ Amount	\$ 3,184,986	\$ 3,258,864	\$ 73,878	2.32%
	FTES	2,544	2,544	-	0.00%
iii. California College Promise Grant Recipients	\$ Amount	\$ 7,969,977	\$ 8,154,846	\$ 184,869	2.32%
	FTES	6,366	6,366	-	0.00%
Assumption	Type	FY24-25 Actuals	FY25-26 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
<b>c. Student Success Factors</b>					
i. Associate Degrees for Transfer	\$ Amount	\$ 1,912,531	\$ 2,029,440	\$ 116,909	6.11%
	FTES - 3 Yr Avg	648	672	24	3.76%
ii. Associate Degrees	\$ Amount	\$ 1,683,172	\$ 1,689,690	\$ 6,518	0.39%
	FTES - 3 Yr Avg	760	746	(14)	-1.84%
iii. Credit Certificates	\$ Amount	\$ 226,387	\$ 234,050	\$ 7,663	3.38%
	FTES - 3 Yr Avg	153	155	2	1.09%

iv. Transfer Level Math & English Completed	\$ Amount	\$ 1,216,124	\$ 1,140,050	\$ (76,074)	-6.26%
	FTEs - 3 Yr Avg	824	755	(69)	-8.34%
v. Transfer to Four-Year Colleges	\$ Amount	\$ 1,226,202	\$ 1,287,090	\$ 60,888	4.97%
	FTEs - 3 Yr Avg	1,107	1,135	28	2.50%
vi. Nine or More CTE Units Completed	\$ Amount	\$ 1,632,470	\$ 1,692,710	\$ 60,240	3.69%
	FTEs - 3 Yr Avg	2,211	2,242	31	1.39%
vii. Regional Living Wage Achieved	\$ Amount	\$ 915,405	\$ 779,160	\$ (136,245)	-14.88%
	FTEs - 3 Yr Avg	1,240	1,032	(208)	-16.77%
<b>e. Property Tax - Part of Total Computational Revenue (TCR)</b>	\$ Amount	\$ 45,559,655	\$ 47,909,726	\$ 2,350,071	5.16%
<b>f. Education Protection Act - Part of TCR</b>	\$ Amount	\$ 20,507,008	\$ 16,289,666	\$ (4,217,342)	-20.57%
<b>h. Lottery Revenue</b>	\$ Amount	2,335,532.00	\$ 3,000,000	\$ 664,468	28.45%
<b>4 State mandated ongoing reimbursements</b>	\$ Amount	\$ -	\$ -	\$ -	0.00%
<b>5 Total Computational Revenue</b>					
<b>a. Calculated TCR</b>	\$ Amount	\$ 103,850,709	\$ 103,992,203	\$ 141,494	0.14%
<b>b. Deficit Factor</b>	% Rate	0.00%	0.1799%	0.18%	0.00%
	\$ Amount	\$ -	\$ 187,040	\$ 187,040	0.00%
<b>c. Available TCR</b>	\$ Amount	\$ 103,850,709	\$ 103,805,163	\$ (45,546)	-0.04%
<b>6 Total Revenue from All Sources for Unrestricted General Fund (UGF)</b>	\$ Amount	\$ 127,174,903	\$ 124,270,739	\$ (2,904,164)	-2.28%

State Revenue - One Time

Assumption	Type	FY24-25 Actuals	FY25-26 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 State mandated one-time reimbursements	\$ Amount	\$ 1,000,903	\$ -	\$ (1,000,903)	-100.00%
2 State apportionment recalculations and prior-year adjustments	\$ Amount	\$ -	\$ -	\$ -	0.00%
3 Deferred Maintenance					0.00%
<i>i. Original Apportionment</i>	\$ Amount	\$ -		\$ -	0.00%
<i>ii. Reapportionment</i>	\$ Amount	\$ -		\$ -	0.00%
<i>iii. Adjusted Apportionment</i>	\$ Amount	\$ -		\$ -	0.00%

Local Fees

Assumption	Type	FY24-25 Actuals	FY25-26 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 Enrollment Fees	\$ Rate	\$ 46	\$ 46	\$ -	0.00%
	\$ Amount	\$ 7,114,570	\$ 6,730,377	\$ (384,193)	-5.40%
2 International Tuition	\$ Rate	\$ 383	\$ 383	\$ -	0.00%
	FTEs	391	196	(195)	-49.87%
	\$ Amount	\$ 3,691,534	\$ 1,850,000	\$ (1,841,534)	-49.89%
3 Out-of-State Tuition	\$ Rate	\$ 383	\$ 383	\$ -	0.00%
	FTEs	439	439	-	0.00%
	\$ Amount	\$ 5,103,008	\$ 4,350,000	\$ (753,008)	-14.76%

Expenditures

Assumption	Type	FY24-25 Actuals	FY25-26 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 Permanent Employees' salaries	COLA	7.4%	0.0%	-7.40%	-100.00%
	\$ Amount	\$ 56,777,597	\$ 60,167,819	3,390,222	5.97%
2 Short-term employees (staff/student)	\$ Amount	\$ 16,210,171	\$ 17,219,028	1,008,857	6.22%
3 Employer Contributions for Health Benefits	\$ Amount	\$ 8,677,762	\$ 10,182,380	1,504,618	17.34%
4 State Unemployment Contribution	\$ Amount	\$ 98,944	\$ 45,275	(53,669)	-54.24%
5 Workers Compensation Insurance	\$ Amount	\$ 1,465,987	\$ 1,070,186	(395,801)	-27.00%
6 CalPERS Employer Contribution	% Rate	27.05%	26.81%	-0.24%	-0.89%

	\$ Amount	\$ 6,626,667	\$ 7,330,262	703,594	10.62%
7	CalSTRS Employer Contribution	% Rate	19.10%	19.10%	0.00%
	\$ Amount	\$ 7,239,247	\$ 7,258,211	18,964	0.26%
8	Utility Spending	\$ Amount	\$ 2,638,364	\$ 3,224,450	586,086
9	Instructional Supply, Printing, and Duplicated - Lottery Fund	\$ Amount	\$ 860,776	\$ 1,197,101	336,325
10	Total Non-labor Expenditures	\$ Amount	\$ 86,264,115	\$ 248,972,415	162,708,300
11	Total Expenditures in UGF	\$ Amount	\$ 121,616,919	\$ 130,054,802	8,437,883

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
Fleet Services	35,000	
Children's Center Fund	235,000	
Internal Svc, Self-Ins	1,392,480	
Parking Fund	255,000	
Capital Outlay Fund	750,000	
Indirect Costs-Administrative Overhead		250,000
	<b>2,667,480</b>	<b>250,000</b>

**Santa Barbara City College**  
**2025-26**  
**FY 2025-26 Adopted Budget - All Funds Combined**

Major Object	Title	2024-25			2025-26
		Adopted Budget	Adjusted Budget	Projected Actuals	Adopted Budget
<b>Revenues</b>					
81	Federal Revenues	21,220,469.00	21,220,469.00	21,355,833.00	24,354,525.00
86	State Revenues	155,183,451.00	159,411,165.05	102,556,481.28	177,815,627.00
88	Local Revenues	74,933,104.49	74,514,465.00	84,633,627.00	83,297,863.00
89	Transfers In	3,120,505.00	3,279,102.00	3,886,550.00	91,132,315.00
<b>Total Revenues</b>		<b>254,457,529</b>	<b>258,425,201</b>	<b>212,432,491</b>	<b>376,600,330</b>
<b>Expenditures</b>					
10	Academic Salaries	55,048,427.00	56,127,282.00	54,478,844.49	55,391,801.21
20	Classified Salaries	36,017,952.34	36,306,149.00	34,560,102.00	36,195,397.62
30	Employee Benefits	35,665,167.32	38,473,328.32	37,465,341.34	38,913,788.04
40	Supplies And Materials	7,155,944.00	6,846,234.00	5,913,805.87	9,601,805.95
50	Other Operating Expenses & Services	74,845,359.50	74,146,061.50	34,786,293.96	71,826,810.44
60	Capital Outlay	13,626,298.00	13,687,471.00	8,313,710.69	47,618,510.00
70	Other Outgo	33,539,936.00	33,539,936.00	33,344,989.97	115,887,606.00
79	Appropriation for Contingencies	1,208,876.00	1,208,876.00	-	414,926.00
80	Transfers Out	2,781,823.00	2,278,546.00	3,905,314.62	3,622,757.00
<b>Total Expenditures</b>		<b>259,889,783</b>	<b>262,613,884</b>	<b>212,768,403</b>	<b>379,473,402</b>
<b>Net Change in Fund Balance</b>		<b>(5,432,254)</b>	<b>(4,188,683)</b>	<b>(335,912)</b>	<b>(2,873,072)</b>
<b>Beginning Fund Balance</b>		<b>77,175,294</b>	<b>77,175,294</b>	<b>77,175,294</b>	<b>76,839,383</b>
Change in Fund Balance		<b>(5,432,254)</b>	<b>(4,188,683)</b>	<b>(335,912)</b>	<b>(2,873,072)</b>
<b>Ending Fund Balance</b>		<b>71,743,041</b>	<b>72,986,612</b>	<b>76,839,383</b>	<b>73,966,310</b>

\* This table has been added by request under SBCC Board Item 11.2 (Response to Faculty Plenary) which was presented at the 5/22/25 Board Meeting.

**Santa Barbara City College**  
**2025-26**  
**FY 2025-26 Adopted Budget - Subtotal by Fund**

		Governmental Funds for Fiscal Year 2026 Budget								
		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, Clubs, Federal Aid, Trusts	Total District All Funds
<b>Revenues</b>										
81	Federal Revenues	-	6,014,685	-	14,116	-	-	-	18,325,724	24,354,525
86	State Revenues	59,983,422	83,792,297	12,000	199,752	32,197,156	-	-	1,631,000	177,815,627
88	Local Revenues	64,037,317	4,172,782	8,542,356	2,457,102	2,642,356	1,327,950	15,000	103,000	83,297,863
89	Transfers In	250,000	262,000	7,636,130	405,903	80,749,722	401,080	1,427,480	-	91,132,315
<b>Total Revenues</b>		<b>124,270,739</b>	<b>94,241,764</b>	<b>16,190,486</b>	<b>3,076,873</b>	<b>115,589,234</b>	<b>1,729,030</b>	<b>1,442,480</b>	<b>20,059,724</b>	<b>376,600,330</b>
<b>Expenditures</b>										
10	Academic Salaries	49,610,124	5,551,825	-	192,514	778	35,069	-	1,491	55,391,801
20	Classified Salaries	27,776,723	6,684,675	-	1,149,732	-	556,721	10,000	17,546	36,195,398
30	Employee Benefits	33,337,175	4,734,408	-	571,064	85	268,205	910	1,940	38,913,788
40	Supplies And Materials	2,033,277	5,928,313	-	1,044,949	-	526,230	-	69,037	9,601,806
50	Other Operating Expenses & Services	14,076,865	54,334,291	-	152,358	1,487,999	333,720	1,421,570	20,007	71,826,810
60	Capital Outlay	553,158	8,706,768	-	27,400	117,630,342	-	8,565	-	126,926,233
70	Other Outgo	-	6,940,281	9,692,200	-	-	-	-	19,947,402	36,579,883
79	Appropriation for Contingencies	-	414,926	-	-	-	-	-	-	414,926
80	Transfers Out	2,667,480	946,277	-	-	-	-	-	9,000	3,622,757
<b>Total Expenditures</b>		<b>130,054,802</b>	<b>94,241,764</b>	<b>9,692,200</b>	<b>3,138,018</b>	<b>119,119,204</b>	<b>1,719,945</b>	<b>1,441,045</b>	<b>20,066,424</b>	<b>379,473,402</b>
<b>Net Change in Fund Balance</b>		<b>(5,784,063)</b>	<b>-</b>	<b>6,498,286</b>	<b>(61,145)</b>	<b>(3,529,970)</b>	<b>9,085</b>	<b>1,435</b>	<b>(6,700)</b>	<b>(2,873,072)</b>
<b>Beginning Fund Balance</b>										
		<b>41,601,540</b>	<b>3,657,476</b>	<b>6,524,682</b>	<b>332,455</b>	<b>14,639,274</b>	<b>6,617,984</b>	<b>150,043</b>	<b>3,315,929</b>	<b>76,839,383</b>
<b>Change in Fund Balance</b>		<b>(5,784,063)</b>	<b>-</b>	<b>6,498,286</b>	<b>(61,145)</b>	<b>(3,529,970)</b>	<b>9,085</b>	<b>1,435</b>	<b>(6,700)</b>	<b>(2,873,072)</b>
<b>Ending Fund Balance</b>		<b>35,817,477</b>	<b>3,657,476</b>	<b>13,022,968</b>	<b>271,310</b>	<b>11,109,304</b>	<b>6,627,069</b>	<b>151,478</b>	<b>3,309,228</b>	<b>73,966,310</b>

\* There are no FY26 budgeted revenue and expenditures under fund 75 (Scholarships), fund 79 (Special Trusts), and fund 81 (Student Clubs).

**Santa Barbara City College**  
**2025-26**  
**Unrestricted General Fund - Fund 11**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	*2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	52,175,850	57,014,734	65,525,535	56,797,635	61,025,349	61,282,491	59,983,422
88	Local Revenues	54,960,858	60,018,020	62,325,839	62,168,328	62,149,868	65,576,530	64,037,317
89	Transfers In	4,789,591	266,768	353,284	200,000	200,000	315,882	250,000
<b>Total Revenues</b>		<b>111,926,299</b>	<b>117,299,522</b>	<b>128,204,658</b>	<b>119,165,963</b>	<b>123,375,217</b>	<b>127,174,903</b>	<b>124,270,739</b>
<b>Expenditures</b>								
10	Academic Salaries	43,734,575	45,320,841	51,873,560	48,935,213	50,014,068	48,420,425	49,610,124
20	Classified Salaries	22,531,049	24,525,145	25,705,259	27,296,665	27,584,861	24,567,343	27,776,723
30	Employee Benefits	26,209,478	29,812,325	31,948,845	29,330,434	32,138,595	31,402,684	33,337,175
40	Supplies And Materials	1,785,907	1,576,715	1,889,865	2,042,855	2,071,837	1,725,505	2,033,277
50	Other Operating Expenses & Services	11,957,029	13,672,972	12,072,476	15,625,750	14,927,939	12,154,042	14,076,865
60	Capital Outlay	774,570	579,234	886,178	604,620	635,793	369,227	553,158
70	Other Outgo	1,499,923	437,042	1,192	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	2,223,028	3,352,000	2,039,068	2,750,000	2,246,723	2,977,693	2,667,480
<b>Total Expenditures</b>		<b>110,715,559</b>	<b>119,276,273</b>	<b>126,416,444</b>	<b>126,585,537</b>	<b>129,619,816</b>	<b>121,616,919</b>	<b>130,054,802</b>
<b>Net Change in Fund Balance</b>		<b>1,210,740</b>	<b>(1,976,751)</b>	<b>1,788,214</b>	<b>(7,419,574)</b>	<b>(6,244,599)</b>	<b>5,557,984</b>	<b>(5,784,063)</b>
<b>Beginning Fund Balance</b>		<b>35,021,354</b>	<b>36,232,094</b>	<b>34,255,343</b>	<b>36,043,556</b>	<b>36,043,556</b>	<b>36,043,556</b>	<b>41,601,540</b>
Change in Fund Balance		1,210,740	(1,976,751)	1,788,214	(7,419,574)	(6,244,599)	5,557,984	(5,784,063)
<b>Ending Fund Balance</b>		<b>36,232,094</b>	<b>34,255,343</b>	<b>36,043,556</b>	<b>28,623,983</b>	<b>29,798,957</b>	<b>41,601,540</b>	<b>35,817,477</b>

\* \$5,040,282 in incurred expenditures have been reclassified to the Covid-19 Recovery Block Grant (Fund 12282).

**Santa Barbara City College  
2025-26  
Unrestricted General Fund - Tentative to Adopted Budget Reconciliation**

Major Object Title	2025-26 Tentative Budget	Revenue Reallocation	Total Computational Revenue Increase	International and Non Resident Tuition Adjustments	Other Revenue Adjustments	Salary Adjustments	Non-Labor Adjustments	2025-26 Adopted Budget
<b>Revenues</b>								
86 State Revenues	62,239,700	(2,397,773)	141,495					59,983,422
88 Local Revenues	62,889,545	2,397,773		(1,300,000)	49,999			64,037,317
89 Transfers In	250,000							250,000
<b>Total Revenues</b>	<b>125,379,245</b>	<b>-</b>	<b>141,495</b>	<b>(1,300,000)</b>	<b>49,999</b>	<b>-</b>	<b>-</b>	<b>124,270,739</b>
<b>Expenditures</b>								
10 Academic Salaries	49,659,376					(49,252)		49,610,124
20 Classified Salaries	27,468,550					308,173		27,776,723
30 Employee Benefits	33,240,945					96,230		33,337,175
40 Supplies And Materials	2,023,832						9,445	2,033,277
50 Other Operating Expenses & Services	15,786,944						(1,710,079)	14,076,865
60 Capital Outlay	537,158						16,000	553,158
70 Other Outgo	-							-
79 Appropriation for Contingencies	-							-
80 Transfers Out	2,825,060						(157,580)	2,667,480
<b>Total Expenditures</b>	<b>131,541,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,151</b>	<b>(1,842,214)</b>	<b>130,054,802</b>
<b>Net Change in Fund Balance</b>	<b>(6,162,620)</b>	<b>-</b>	<b>141,495</b>	<b>(1,300,000)</b>	<b>49,999</b>	<b>(355,151)</b>	<b>1,842,214</b>	<b>(5,784,063)</b>
<b>Beginning Fund Balance</b>								
Change in Fund Balance	(6,162,620)	-	141,495	(1,300,000)	49,999	(355,151)	1,842,214	(5,784,063)
<b>Ending Fund Balance</b>								<b>35,817,477</b>

**Santa Barbara City College**  
**2025-26**  
**Restricted General Fund - Fund 12**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	25,261,465	3,499,844	3,173,394	6,028,469	6,028,469	2,870,457	6,014,685
86	State Revenues	33,609,608	54,991,960	38,529,820	95,182,913	95,182,913	39,068,398	83,792,297
88	Local Revenues	3,870,197	2,136,759	3,523,717	3,831,276	3,831,276	4,215,622	4,172,782
89	Transfers In	94,028	889,279	515,948	225,000	225,000	358,050	262,000
<b>Total Revenues</b>		<b>62,835,298</b>	<b>61,517,842</b>	<b>45,742,879</b>	<b>105,267,658</b>	<b>105,267,658</b>	<b>46,512,527</b>	<b>94,241,764</b>
<b>Expenditures</b>								
10	Academic Salaries	3,904,571	5,823,353	5,307,541	5,849,450	5,849,450	5,821,141	5,551,825
20	Classified Salaries	7,720,498	5,790,191	5,997,274	7,004,395	7,004,395	8,089,447	6,684,675
30	Employee Benefits	3,413,955	3,717,575	3,997,855	5,566,167	5,566,167	5,236,262	4,734,408
40	Supplies And Materials	1,598,747	2,065,132	1,764,246	3,811,519	3,811,519	2,143,086	5,928,313
50	Other Operating Expenses & Services	19,917,882	30,215,251	22,602,631	57,781,705	57,781,705	19,797,700	54,334,291
60	Capital Outlay	3,515,715	2,982,941	1,680,409	7,679,030	7,679,030	2,586,614	8,706,768
70	Other Outgo	16,673,083	3,286,164	4,977,512	10,733,186	10,733,186	6,435,444	6,940,281
79	Appropriation for Contingencies	-	-	-	1,208,876	1,208,876	-	414,926
80	Transfers Out	5,689,681	-	1,054,496	17,723	17,723	836,267	946,277
<b>Total Expenditures</b>		<b>62,434,132</b>	<b>53,880,607</b>	<b>47,381,964</b>	<b>99,652,051</b>	<b>99,652,051</b>	<b>50,945,961</b>	<b>94,241,764</b>
<b>Net Change in Fund Balance</b>		<b>401,166</b>	<b>7,637,235</b>	<b>(1,639,085)</b>	<b>5,615,607</b>	<b>5,615,607</b>	<b>(4,433,434)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>1,691,593</b>	<b>2,092,759</b>	<b>9,729,994</b>	<b>8,090,910</b>	<b>8,090,910</b>	<b>8,090,910</b>	<b>3,657,476</b>
Change in Fund Balance		401,166	7,637,235	(1,639,085)	5,615,607	5,615,607	(4,433,434)	-
<b>Ending Fund Balance</b>		<b>2,092,759</b>	<b>9,729,994</b>	<b>8,090,910</b>	<b>13,706,517</b>	<b>13,706,517</b>	<b>3,657,476</b>	<b>3,657,476</b>

**Santa Barbara City College  
2025-26  
Bond Interest and Redemption Fund - Fund 21**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	13,031	12,475	11,683	14,000	14,000	12,768	12,000
88	Local Revenues	4,730,380	5,043,596	5,081,440	4,761,050	4,761,050	5,798,274	8,542,356
89	Transfers In	-	-	-	-	-	-	7,636,130
<b>Total Revenues</b>		<b>4,743,411</b>	<b>5,056,071</b>	<b>5,093,122</b>	<b>4,775,050</b>	<b>4,775,050</b>	<b>5,811,042</b>	<b>16,190,486</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	-	-	-	-	-	-	-
50	Other Operating Expenses & Services	-	-	-	-	-	-	-
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	4,395,150	4,497,600	4,581,225	4,775,050	4,775,050	4,514,831	9,692,200
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>4,395,150</b>	<b>4,497,600</b>	<b>4,581,225</b>	<b>4,775,050</b>	<b>4,775,050</b>	<b>4,514,831</b>	<b>9,692,200</b>
<b>Net Change in Fund Balance</b>		<b>348,261</b>	<b>558,471</b>	<b>511,897</b>	<b>-</b>	<b>-</b>	<b>1,296,211</b>	<b>6,498,286</b>
<b>Beginning Fund Balance</b>		<b>3,809,842</b>	<b>4,158,103</b>	<b>4,716,574</b>	<b>5,228,471</b>	<b>5,228,471</b>	<b>5,228,471</b>	<b>6,524,682</b>
Change in Fund Balance		348,261	558,471	511,897	-	-	1,296,211	6,498,286
<b>Ending Fund Balance</b>		<b>4,158,103</b>	<b>4,716,574</b>	<b>5,228,471</b>	<b>5,228,471</b>	<b>5,228,471</b>	<b>6,524,682</b>	<b>13,022,968</b>

**Santa Barbara City College**  
**2025-26**  
**Food Services - Fund 32**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	400,321	984,221	1,655,703	2,070,000	1,669,821	2,005,102	<b>2,005,102</b>
89	Transfers In	1,078,000	625,000	-	250,000	408,597	267,174	<b>170,903</b>
<b>Total Revenues</b>		<b>1,478,321</b>	<b>1,609,221</b>	<b>1,655,703</b>	<b>2,320,000</b>	<b>2,078,418</b>	<b>2,272,276</b>	<b>2,176,005</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	565,081	685,834	810,625	939,197	939,198	789,451	<b>752,505</b>
30	Employee Benefits	279,905	284,883	330,390	361,602	361,602	293,479	<b>295,319</b>
40	Supplies And Materials	211,207	539,764	861,301	1,003,980	665,288	1,012,882	<b>1,012,868</b>
50	Other Operating Expenses & Services	53,636	76,641	128,980	135,220	133,733	149,057	<b>149,058</b>
60	Capital Outlay	179,051	15,731	4,408	5,000	35,000	27,407	<b>27,400</b>
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	66,832	-
<b>Total Expenditures</b>		<b>1,288,880</b>	<b>1,602,853</b>	<b>2,135,704</b>	<b>2,445,000</b>	<b>2,134,821</b>	<b>2,339,108</b>	<b>2,237,150</b>
<b>Net Change in Fund Balance</b>		<b>189,441</b>	<b>6,368</b>	<b>(480,001)</b>	<b>(125,000)</b>	<b>(56,403)</b>	<b>(66,832)</b>	<b>(61,145)</b>
<b>Beginning Fund Balance</b>		<b>435,681</b>	<b>625,122</b>	<b>631,490</b>	<b>151,489</b>	<b>151,489</b>	<b>151,489</b>	<b>84,657</b>
Change in Fund Balance		189,441	6,368	(480,001)	(125,000)	(56,403)	(66,832)	(61,145)
<b>Ending Fund Balance</b>		<b>625,122</b>	<b>631,490</b>	<b>151,489</b>	<b>26,489</b>	<b>95,086</b>	<b>84,657</b>	<b>23,512</b>

**Santa Barbara City College**  
**2025-26**  
**Child Development Fund - Fund 33**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	15,876	15,573	21,132	22,000	22,000	19,166	14,116
86	State Revenues	159,949	241,010	267,594	242,670	242,670	224,088	199,752
88	Local Revenues	309,312	332,532	450,047	311,000	311,000	459,236	452,000
89	Transfers In	169,034	278,000	200,000	200,000	200,000	199,801	235,000
<b>Total Revenues</b>		<b>654,170</b>	<b>867,115</b>	<b>938,772</b>	<b>775,670</b>	<b>775,670</b>	<b>902,291</b>	<b>900,868</b>
<b>Expenditures</b>								
10	Academic Salaries	151,686	171,286	182,689	192,514	192,514	182,281	192,514
20	Classified Salaries	285,702	354,880	421,796	284,804	284,804	434,565	397,227
30	Employee Benefits	205,119	240,420	262,788	253,650	253,650	270,699	275,745
40	Supplies And Materials	10,495	12,365	12,210	15,460	15,460	14,020	32,081
50	Other Operating Expenses & Services	1,168	242	1,573	1,000	1,000	726	3,300
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>654,170</b>	<b>779,193</b>	<b>881,057</b>	<b>747,428</b>	<b>747,428</b>	<b>902,291</b>	<b>900,868</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>87,922</b>	<b>57,716</b>	<b>28,242</b>	<b>28,242</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>102,160</b>	<b>102,160</b>	<b>190,082</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>
Change in Fund Balance		-	87,922	57,716	28,242	28,242	-	-
<b>Ending Fund Balance</b>		<b>102,160</b>	<b>190,082</b>	<b>247,798</b>	<b>276,040</b>	<b>276,040</b>	<b>247,798</b>	<b>247,798</b>

**Santa Barbara City College**  
**2025-26**  
**Capital Outlay\* Fund - Fund 41**

Major Object Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	1,040,000	-	-	-	323,843	32,197,156
88 Local Revenues	387,497	31,308	50,936	70,000	70,000	86,518	45,000
89 Transfers In	980,000	950,000	400,000	500,000	500,000	370,315	750,000
<b>Total Revenues</b>	<b>1,367,497</b>	<b>2,021,308</b>	<b>450,936</b>	<b>570,000</b>	<b>570,000</b>	<b>780,676</b>	<b>32,992,156</b>
<b>Expenditures</b>							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	-	-	-	-	-	-	-
30 Employee Benefits	-	-	-	-	-	-	-
40 Supplies And Materials	369	4,561	5,567	24,000	24,000	6,441	-
50 Other Operating Expenses & Services	62,810	1,833	2,380	2,000	2,000	15,990	-
60 Capital Outlay	872,296	1,265,876	973,768	1,081,143	1,081,143	955,944	33,626,617
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	300,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,235,476</b>	<b>1,272,271</b>	<b>981,714</b>	<b>1,107,143</b>	<b>1,107,143</b>	<b>978,375</b>	<b>33,626,617</b>
<b>Net Change in Fund Balance</b>	<b>132,021</b>	<b>749,037</b>	<b>(530,778)</b>	<b>(537,143)</b>	<b>(537,143)</b>	<b>(197,699)</b>	<b>(634,461)</b>
<b>Beginning Fund Balance</b>	<b>1,986,862</b>	<b>2,118,883</b>	<b>2,867,921</b>	<b>2,337,142</b>	<b>2,337,142</b>	<b>2,337,142</b>	<b>2,139,443</b>
Change in Fund Balance	132,021	749,037	(530,778)	(537,143)	(537,143)	(197,699)	(634,461)
<b>Ending Fund Balance</b>	<b>2,118,883</b>	<b>2,867,921</b>	<b>2,337,142</b>	<b>1,799,999</b>	<b>1,799,999</b>	<b>2,139,443</b>	<b>1,504,982</b>

\* Formerly called "Equipment Fund," the name has been updated per California Community Colleges Budget and Accounting Manual's naming convention guidance. This fund includes the State Funding portion of the PE Building Replacement Project.

**Santa Barbara City College**  
**2025-26**  
**Bond Construction Fund - Fund 42**

Major Object Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	-	-	-	-	-	-
88 Local Revenues	-	-	-	-	-	-	1,515,356
89 Transfers In	-	-	-	-	-	-	79,999,722
<b>Total Revenues</b>	-	-	-	-	-	-	81,515,078
<b>Expenditures</b>							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	-	-	-	-	-	-	-
30 Employee Benefits	-	-	-	-	-	-	-
40 Supplies And Materials	-	-	-	-	-	-	-
50 Other Operating Expenses & Services	-	-	-	-	-	-	691,999
60 Capital Outlay	-	-	-	-	-	-	79,307,723
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	79,999,722
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-	1,515,356
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Change in Fund Balance</b>	-	-	-	-	-	-	1,515,356
<b>Ending Fund Balance</b>	-	-	-	-	-	-	1,515,356

**Santa Barbara City College**  
**2025-26**  
**Construction/District Projects Fund - Fund 43**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	8,092,953	3,193,234	71,233	71,233	71,233	-	-
88	Local Revenues	433,983	756,693	1,038,590	700,000	700,000	958,679	1,082,000
89	Transfers In	7,963,379	1,046,634	650,000	650,000	650,000	650,000	-
<b>Total Revenues</b>		<b>16,490,315</b>	<b>4,996,561</b>	<b>1,759,823</b>	<b>1,421,233</b>	<b>1,421,233</b>	<b>1,608,679</b>	<b>1,082,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	1,874	-	-	-	778
20	Classified Salaries	-	-	-	-	-	9,513	-
30	Employee Benefits	-	-	397	-	-	-	85
40	Supplies And Materials	774	15,247	-	-	-	23,218	-
50	Other Operating Expenses & Services	31,743	197,225	179,769	284,243	284,243	505,654	796,000
60	Capital Outlay	2,466,197	2,929,469	4,965,945	4,237,940	4,237,940	4,339,008	4,696,002
70	Other Outgo	7,463,379	396,634	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>9,962,093</b>	<b>3,538,576</b>	<b>5,147,985</b>	<b>4,522,183</b>	<b>4,522,183</b>	<b>4,877,393</b>	<b>5,492,865</b>
<b>Net Change in Fund Balance</b>		<b>6,528,222</b>	<b>1,457,986</b>	<b>(3,388,161)</b>	<b>(3,100,950)</b>	<b>(3,100,950)</b>	<b>(3,268,714)</b>	<b>(4,410,865)</b>
<b>Beginning Fund Balance</b>		<b>11,170,498</b>	<b>17,698,720</b>	<b>19,156,706</b>	<b>15,768,544</b>	<b>15,768,544</b>	<b>15,768,544</b>	<b>12,499,830</b>
Change in Fund Balance		6,528,222	1,457,986	(3,388,161)	(3,100,950)	(3,100,950)	(3,268,714)	(4,410,865)
<b>Ending Fund Balance</b>		<b>17,698,720</b>	<b>19,156,706</b>	<b>15,768,544</b>	<b>12,667,594</b>	<b>12,667,594</b>	<b>12,499,830</b>	<b>8,088,965</b>

**Santa Barbara City College**  
**2025-26**  
**Campus Store - Fund 51**

Major Object Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	-	-	-	-	-	-
88 Local Revenues	4,643,172	3,080,070	2,534,086	807,000	807,000	1,387,937	1,246,300
89 Transfers In	-	678,382	206,250	265,505	265,505	320,042	401,080
<b>Total Revenues</b>	<b>4,643,172</b>	<b>3,758,452</b>	<b>2,740,336</b>	<b>1,072,505</b>	<b>1,072,505</b>	<b>1,707,979</b>	<b>1,647,380</b>
<b>Expenditures</b>							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	777,038	626,263	666,783	491,330	491,330	576,826	556,721
30 Employee Benefits	316,823	318,247	290,012	146,175	146,175	253,877	265,009
40 Supplies And Materials	3,333,992	2,429,432	1,668,261	234,000	234,000	524,329	524,330
50 Other Operating Expenses & Serv	292,599	307,286	432,063	191,000	191,000	352,947	301,320
60 Capital Outlay	-	-	-	10,000	10,000	-	-
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	95,671	-	-	-	-
<b>Total Expenditures</b>	<b>4,720,452</b>	<b>3,681,228</b>	<b>3,152,791</b>	<b>1,072,505</b>	<b>1,072,505</b>	<b>1,707,979</b>	<b>1,647,380</b>
<b>Net Change in Fund Balance</b>	<b>(77,280)</b>	<b>77,224</b>	<b>(412,455)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>6,830,366</b>	<b>6,753,086</b>	<b>6,830,310</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>
Change in Fund Balance	(77,280)	77,224	(412,455)	-	-	-	-
<b>Ending Fund Balance</b>	<b>6,753,086</b>	<b>6,830,310</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>

**Santa Barbara City College**  
**2025-26**  
**School of Extended Learning - Fund 59**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	112,433	180,668	180,646	112,450	112,450	95,783	81,650
89	Transfers In	45,976	-	-	-	-	5,759	-
<b>Total Revenues</b>		<b>158,409</b>	<b>180,668</b>	<b>180,646</b>	<b>112,450</b>	<b>112,450</b>	<b>101,542</b>	<b>81,650</b>
<b>Expenditures</b>								
10	Academic Salaries	37,296	58,094	68,616	71,250	71,250	38,594	35,069
20	Classified Salaries	60,788	53,638	1,561	1,561	1,561	-	-
30	Employee Benefits	26,235	31,823	6,872	7,139	7,139	2,991	3,196
40	Supplies And Materials	2,214	2,985	4,518	4,330	4,330	1,039	1,900
50	Other Operating Expenses & Services	31,877	27,333	30,334	34,692	34,692	45,763	32,400
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>158,410</b>	<b>173,874</b>	<b>111,901</b>	<b>118,972</b>	<b>118,972</b>	<b>88,387</b>	<b>72,565</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>6,794</b>	<b>68,745</b>	<b>(6,522)</b>	<b>(6,522)</b>	<b>13,155</b>	<b>9,085</b>
<b>Beginning Fund Balance</b>		<b>111,435</b>	<b>111,435</b>	<b>118,229</b>	<b>186,974</b>	<b>186,974</b>	<b>186,974</b>	<b>200,129</b>
Change in Fund Balance		-	6,794	68,745	(6,522)	(6,522)	13,155	9,085
<b>Ending Fund Balance</b>		<b>111,435</b>	<b>118,229</b>	<b>186,974</b>	<b>180,453</b>	<b>180,453</b>	<b>200,129</b>	<b>209,214</b>

**Santa Barbara City College**  
**2025-26**  
**Internal Service, Self-Insurance Fund - Fund 61**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	14,727	9,712	39,096	5,000	5,000	4,531	5,000
89	Transfers In	637,525	794,000	750,000	775,000	775,000	1,369,527	1,392,480
<b>Total Revenues</b>		<b>652,252</b>	<b>803,712</b>	<b>789,096</b>	<b>780,000</b>	<b>780,000</b>	<b>1,374,058</b>	<b>1,397,480</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	-	-	-	-	-	-	-
50	Other Operating Expenses & Services	552,252	803,654	760,804	730,000	730,000	1,374,058	1,397,480
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>552,252</b>	<b>803,654</b>	<b>760,804</b>	<b>730,000</b>	<b>730,000</b>	<b>1,374,058</b>	<b>1,397,480</b>
<b>Net Change in Fund Balance</b>		<b>100,000</b>	<b>58</b>	<b>28,292</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>19,896</b>	<b>119,896</b>	<b>119,954</b>	<b>148,246</b>	<b>148,246</b>	<b>148,246</b>	<b>148,246</b>
Change in Fund Balance		100,000	58	28,292	50,000	50,000	-	-
<b>Ending Fund Balance</b>		<b>119,896</b>	<b>119,954</b>	<b>148,246</b>	<b>198,246</b>	<b>198,246</b>	<b>148,246</b>	<b>148,246</b>

**Santa Barbara City College**  
**2025-26**  
**Internal Service, Fleet Services Fund - Fund 69**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	31	61	49	-	-	56	10,000
89	Transfers In	62,475	55,000	39,068	55,000	55,000	30,000	35,000
<b>Total Revenues</b>		<b>62,505</b>	<b>55,061</b>	<b>39,117</b>	<b>55,000</b>	<b>55,000</b>	<b>30,056</b>	<b>45,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	14,335	11,406	9,069	-	-	10,287	10,000
30	Employee Benefits	263	196	262	-	-	613	910
40	Supplies And Materials	443	2,780	163	500	500	2	-
50	Other Operating Expenses & Services	26,639	30,179	34,202	35,000	35,000	17,357	24,090
60	Capital Outlay	20,794	5,975	3,436	8,565	8,565	-	8,565
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>62,475</b>	<b>50,536</b>	<b>47,133</b>	<b>44,065</b>	<b>44,065</b>	<b>28,259</b>	<b>43,565</b>
<b>Net Change in Fund Balance</b>		<b>31</b>	<b>4,524</b>	<b>(8,016)</b>	<b>10,935</b>	<b>10,935</b>	<b>1,797</b>	<b>1,435</b>
<b>Beginning Fund Balance</b>		<b>3,461</b>	<b>3,492</b>	<b>8,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,797</b>
Change in Fund Balance		31	4,524	(8,016)	10,935	10,935	1,797	1,435
<b>Ending Fund Balance</b>		<b>3,492</b>	<b>8,016</b>	<b>-</b>	<b>10,935</b>	<b>10,935</b>	<b>1,797</b>	<b>3,232</b>

**Santa Barbara City College**  
**2025-26**  
**Associated Students - Fund 71**

Major Object Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	-	-	-	-	-	-
88 Local Revenues	40,180	63,957	59,828	65,000	65,000	73,028	75,000
89 Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>40,180</b>	<b>63,957</b>	<b>59,828</b>	<b>65,000</b>	<b>65,000</b>	<b>73,028</b>	<b>75,000</b>
<b>Expenditures</b>							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	-	-	-	-	-	-	-
30 Employee Benefits	-	-	-	-	-	-	-
40 Supplies And Materials	470	2,168	6,561	4,300	4,300	4,993	54,000
50 Other Operating Expenses & Services	-	1,366	11,039	9,750	9,750	8,105	13,900
60 Capital Outlay	-	421	-	-	-	-	-
70 Other Outgo	97	-	5,000	6,700	6,700	-	5,000
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	5,400	5,615	5,741	4,100	4,100	18,464	9,000
<b>Total Expenditures</b>	<b>5,967</b>	<b>9,570</b>	<b>28,341</b>	<b>24,850</b>	<b>24,850</b>	<b>31,562</b>	<b>81,900</b>
<b>Net Change in Fund Balance</b>	<b>34,213</b>	<b>54,386</b>	<b>31,487</b>	<b>40,150</b>	<b>40,150</b>	<b>41,466</b>	<b>(6,900)</b>
<b>Beginning Fund Balance</b>	<b>13,447</b>	<b>47,660</b>	<b>102,047</b>	<b>133,534</b>	<b>133,534</b>	<b>133,534</b>	<b>175,000</b>
Change in Fund Balance	34,213	54,386	31,487	40,150	40,150	41,466	(6,900)
<b>Ending Fund Balance</b>	<b>47,660</b>	<b>102,047</b>	<b>133,534</b>	<b>173,684</b>	<b>173,684</b>	<b>175,000</b>	<b>168,100</b>

**Santa Barbara City College**  
**2025-26**  
**Student Representation Fees - Fund 72**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	23,168	24,484	21,753	22,000	22,000	20,171	20,000
89	Transfers In	(732)	-	-	-	-	-	-
<b>Total Revenues</b>		<b>22,436</b>	<b>24,484</b>	<b>21,753</b>	<b>22,000</b>	<b>22,000</b>	<b>20,171</b>	<b>20,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	15,349	82,478	71,688	15,000	15,000	7,494	15,000
50	Other Operating Expenses & Services	4,003	2,205	14,059	15,000	15,000	3,585	4,800
60	Capital Outlay	1,537	120	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>20,888</b>	<b>84,803</b>	<b>85,747</b>	<b>30,000</b>	<b>30,000</b>	<b>11,079</b>	<b>19,800</b>
<b>Net Change in Fund Balance</b>		<b>1,548</b>	<b>(60,319)</b>	<b>(63,994)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>9,092</b>	<b>200</b>
<b>Beginning Fund Balance</b>		<b>123,629</b>	<b>125,177</b>	<b>64,858</b>	<b>864</b>	<b>864</b>	<b>864</b>	<b>9,956</b>
Change in Fund Balance		1,548	(60,319)	(63,994)	(8,000)	(8,000)	9,092	200
<b>Ending Fund Balance</b>		<b>125,177</b>	<b>64,858</b>	<b>864</b>	<b>(7,136)</b>	<b>(7,136)</b>	<b>9,956</b>	<b>10,156</b>

**Santa Barbara City College**  
**2025-26**  
**Financial Aid - Fund 74**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	15,513,401	11,920,903	16,201,075	15,170,000	15,170,000	18,466,210	<b>18,325,724</b>
86	State Revenues	2,899,513	5,001,603	2,094,136	2,875,000	2,875,000	1,644,893	<b>1,631,000</b>
88	Local Revenues	780	-	12,519	-	-	9,662	<b>8,000</b>
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>18,413,694</b>	<b>16,922,506</b>	<b>18,307,730</b>	<b>18,045,000</b>	<b>18,045,000</b>	<b>20,120,765</b>	<b>19,964,724</b>
<b>Expenditures</b>								
10	Academic Salaries	-	1,825	2,048	-	-	1,491	<b>1,491</b>
20	Classified Salaries	-	-	-	-	-	20,034	<b>17,546</b>
30	Employee Benefits	-	413	460	-	-	2,129	<b>1,940</b>
40	Supplies And Materials	-	-	-	-	-	37	<b>37</b>
50	Other Operating Expenses & Services	-	-	54	-	-	1,307	<b>1,307</b>
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	18,383,035	16,638,531	18,226,894	18,025,000	18,025,000	19,754,901	<b>19,942,402</b>
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>18,383,035</b>	<b>16,640,768</b>	<b>18,229,456</b>	<b>18,025,000</b>	<b>18,025,000</b>	<b>19,779,899</b>	<b>19,964,724</b>
<b>Net Change in Fund Balance</b>		<b>30,659</b>	<b>281,738</b>	<b>78,274</b>	<b>20,000</b>	<b>20,000</b>	<b>340,866</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>449,697</b>	<b>480,356</b>	<b>762,094</b>	<b>840,368</b>	<b>840,368</b>	<b>840,368</b>	<b>1,181,233</b>
Change in Fund Balance		30,659	281,738	78,274	20,000	20,000	340,866	-
<b>Ending Fund Balance</b>		<b>480,356</b>	<b>762,094</b>	<b>840,368</b>	<b>860,368</b>	<b>860,368</b>	<b>1,181,233</b>	<b>1,181,233</b>

**Santa Barbara City College**  
**2025-26**  
**School of Extended Learning Trusts - Fund 77**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	-	-	1,800	10,000	10,000	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		-	-	1,800	10,000	10,000	-	-
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	19,992	3,797	6,307	-	-	524	-
50	Other Operating Expenses & Services	-	-	-	-	-	-	-
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	233	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	10,000	10,000	5,759	-
<b>Total Expenditures</b>		19,992	3,797	6,540	10,000	10,000	6,283	-
<b>Net Change in Fund Balance</b>		<b>(19,992)</b>	<b>(3,797)</b>	<b>(4,740)</b>	-	-	<b>(6,283)</b>	-
<b>Beginning Fund Balance</b>		<b>177,408</b>	<b>157,416</b>	<b>153,620</b>	<b>148,880</b>	<b>148,880</b>	<b>148,880</b>	<b>142,597</b>
Change in Fund Balance		(19,992)	(3,797)	(4,740)	-	-	(6,283)	-
<b>Ending Fund Balance</b>		<b>157,416</b>	<b>153,620</b>	<b>148,880</b>	<b>148,880</b>	<b>148,880</b>	<b>142,597</b>	<b>142,597</b>



## Santa Barbara City College

### *Unrestricted General Fund - Fund 11 Reserves*

	June 30, 2024 Actual Ending Balance	June 30, 2025 Projected Actuals Ending Balance	June 30, 2026 Adopted Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 6,320,822	\$ 6,080,846	\$ 6,502,740
Additional Reserve required to meet 15% Principle	\$ 18,962,467	\$ 18,242,538	\$ 19,508,220
<b>Total Designated</b>	<b>\$ 25,283,289</b>	<b>\$ 24,323,384</b>	<b>\$ 26,010,960</b>
Undesignated:			
	\$ 10,760,267	\$ 17,278,156	\$ 9,806,517
<b>Total Fund Balance</b>	<b>\$ 36,043,556</b>	<b>\$ 41,601,540</b>	<b>\$ 35,817,477</b>
<i>% Designated Ending Balance/Expenditures</i>	20.00%	20.00%	20.00%
<i>% Total Ending Balance/Expenditures</i>	28.51%	34.21%	27.54%



Santa Barbara City College

**FY 2024-25 Capital Projects Fund Balance Analysis**

	June 30, 2024 Ending Fund Balance	2024-25 Projected Revenues	2024-25 Projected Expenses	2024-25 Intrafund Transfers	2024-25 Transfers From UGF	June 30, 2025 Projected Ending Fund Balance
<b>Fund Balance</b>						
<b>Capital Outlay Fund (Fund 41)</b>						
Equipment Replacement	1,199,726	36,518	(406,833)	-	370,315	1,199,726
PE Building Replacement-State Fund	-	323,843	(323,843)	-	-	-
Ergonomic Furniture & Equipment	43,179	50,000	(13,928)	-	-	79,251
Instructional Equipment Block Grant	1,094,237	-	(233,771)	-	-	860,466
<b>Total Capital Outlay Fund Balances</b>	<b>2,337,142</b>	<b>410,361</b>	<b>(978,375)</b>	<b>-</b>	<b>370,315</b>	<b>2,139,443</b>
<b>Construction/District Projects Fund (Fund 43)</b>						
Construction	4,071,701	958,679	(647,042)	-	650,000	5,033,338
PE Building Replacement-Local Funds	7,224,447	-	(1,714,938)	-	-	5,509,509
State Maintenance	4,207,532	-	(2,512,163)	-	-	1,695,369
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	264,864	-	(3,250)	-	-	261,614
<b>Total Construction/District Proj. Fund Balances</b>	<b>15,768,544</b>	<b>958,679</b>	<b>(4,877,393)</b>	<b>-</b>	<b>650,000</b>	<b>12,499,830</b>
<b>Total Fund Balance</b>	<b>18,105,686</b>	<b>1,369,040</b>	<b>(5,855,768)</b>	<b>-</b>	<b>1,020,315</b>	<b>14,639,273</b>



Santa Barbara City College

FY 2025-26 Capital Projects Fund Balance Plan - Adopted Budget

	June 30,2025 Ending Fund Balance	2025-26 Projected Revenues	2025-26 Projected Expenses	2025-26 Intrafund Transfers	2025-26 Transfers From UGF	June 30, 2026 Projected Ending Fund Balance
<b>Fund Balance</b>						
<b>Capital Outlay Fund (Fund 41)</b>						
Equipment Replacement	1,199,726	30,000	(1,150,000)	-	750,000	829,726
PE Building Replacement-State Fund	-	32,197,156	(32,197,156)	-	-	-
Ergonomic Furniture & Equipment	79,251	15,000	(15,000)	-	-	79,251
Instructional Equipment Block Grant	860,466	-	(264,461)	-	-	596,005
<b>Total Capital Outlay Fund Balances</b>	<b>2,139,443</b>	<b>32,242,156</b>	<b>(33,626,617)</b>	<b>-</b>	<b>750,000</b>	<b>1,504,982</b>
<b>Bond Construction Fund (Fund 42)</b>						
Campus Paving Project	-	9,315,517	(9,142,343)	-	-	173,174
PE Building Replacement - Bond Fund	-	71,811,936	(70,476,960)	-	-	1,334,976
East & West Campus Entries Improvements	-	387,625	(380,419)	-	-	7,206
<b>Total Bond Construction Fund Balances</b>	<b>-</b>	<b>81,515,078</b>	<b>(79,999,722)</b>	<b>-</b>	<b>-</b>	<b>1,515,356</b>
<b>Construction/District Projects Fund (Fund 43)</b>						
Construction	5,033,338	1,082,000	(864,700)	-	-	5,250,638
PE Building Replacement - Local Fund	5,509,509	-	(2,787,061)	-	-	2,722,448
State Maintenance	1,695,369	-	(1,840,241)	-	-	(144,872)
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,614	-	(863)	-	-	260,751
<b>Total Construction/District Proj. Fund Balances</b>	<b>12,499,830</b>	<b>1,082,000</b>	<b>(5,492,865)</b>	<b>-</b>	<b>-</b>	<b>8,088,965</b>
<b>Total Fund Balance</b>	<b>14,639,273</b>	<b>114,839,234</b>	<b>(119,119,204)</b>	<b>-</b>	<b>750,000</b>	<b>11,109,303</b>

**Santa Barbara City College**  
**2025-26**  
**Education Protection Account (EPA) - Fund 11020**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	25,294,567	6,260,387	10,559,902	6,373,000	6,373,000	20,689,572	16,289,666
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>25,294,567</b>	<b>6,260,387</b>	<b>10,559,902</b>	<b>6,373,000</b>	<b>6,373,000</b>	<b>20,689,572</b>	<b>16,289,666</b>
<b>Expenditures</b>								
10	Academic Salaries	25,294,567	6,309,981	-	6,373,000	6,373,000	20,689,572	16,289,666
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	-	-	-	-	-	-	-
50	Other Operating Expenses & Services	-	-	-	-	-	-	-
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>25,294,567</b>	<b>6,309,981</b>	<b>-</b>	<b>6,373,000</b>	<b>6,373,000</b>	<b>20,689,572</b>	<b>16,289,666</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>(49,594)</b>	<b>10,559,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>-</b>	<b>(49,594)</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>
Change in Fund Balance		-	(49,594)	10,559,902	-	-	-	-
<b>Ending Fund Balance</b>		<b>-</b>	<b>(49,594)</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>

**Santa Barbara City College**  
**2025-26**  
**Retention Enrollment Outreach SB85 - 12069**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	177,263	2,053,532	-	961,660	961,660	535,989	419,917
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		177,263	2,053,532	-	961,660	961,660	535,989	419,917
<b>Expenditures</b>								
10	Academic Salaries	2,674	28,728	54,643	36,905	36,905	37,961	44,081
20	Classified Salaries	25,106	85,641	125,557	144,849	144,849	74,280	34,564
30	Employee Benefits	3,577	20,438	20,036	17,981	17,981	11,493	10,413
40	Supplies And Materials	399	10,291	373	9,000	9,000	-	10,000
50	Other Operating Expenses & Services	99,244	613,016	576,661	344,100	344,100	375,640	182,996
60	Capital Outlay	13,711	27,860	-	-	-	10,601	85,000
70	Other Outgo	32,551	85,688	70,195	24,500	24,500	26,014	20,226
79	Appropriation for Contingencies	-	-	-	382,419	382,419	-	32,637
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		177,263	871,663	847,464	959,754	959,754	535,989	419,917
<b>Net Change in Fund Balance</b>		-	1,181,869	(847,464)	1,906	1,906	(0)	-
<b>Beginning Fund Balance</b>		-	-	1,181,869	334,405	334,405	334,405	334,405
Change in Fund Balance		-	1,181,869	(847,464)	1,906	1,906	(0)	-
<b>Ending Fund Balance</b>		-	1,181,869	334,405	336,311	336,311	334,405	334,405

**Santa Barbara City College**  
**2025-26**  
**Restricted Health Fees - Fund 12124**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
88	Local Revenues	749,651	656,923	326,853	1,031,877	1,031,877	1,091,287	<b>980,929</b>
<b>Total Revenues</b>		<b>749,651</b>	<b>656,923</b>	<b>326,853</b>	<b>1,031,877</b>	<b>1,031,877</b>	<b>1,091,287</b>	<b>980,929</b>
<b>Expenditures</b>								
10	Academic Salaries	100,034	163,744	217,646	153,487	153,487	72,023	<b>162,436</b>
20	Classified Salaries	279,763	321,867	360,361	352,969	352,969	381,482	<b>406,522</b>
30	Employee Benefits	162,740	213,572	243,950	253,984	253,984	181,628	<b>258,262</b>
40	Supplies And Materials	6,827	36,886	23,532	53,494	53,494	14,728	<b>45,000</b>
50	Other Operating Expenses & Services	51,174	46,366	3,508	86,231	86,231	98,060	<b>108,709</b>
60	Capital Outlay	-	-	-	1,000	1,000	998	-
70	Other Outgo	-	-	-	-	-	209	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>600,538</b>	<b>782,435</b>	<b>848,997</b>	<b>901,165</b>	<b>901,165</b>	<b>749,128</b>	<b>980,929</b>
<b>Net Change in Fund Balance</b>		<b>149,113</b>	<b>(125,512)</b>	<b>(522,144)</b>	<b>130,712</b>	<b>130,712</b>	<b>342,159</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>498,543</b>	<b>647,656</b>	<b>522,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,159</b>
Change in Fund Balance		149,113	(125,512)	(522,144)	130,712	130,712	342,159	-
<b>Ending Fund Balance</b>		<b>647,656</b>	<b>522,144</b>	<b>-</b>	<b>130,712</b>	<b>130,712</b>	<b>342,159</b>	<b>342,159</b>

**Santa Barbara City College  
2025-26  
Restricted Lottery - Fund 12165**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
86	State Revenues	1,125,901	1,502,029	1,164,429	1,400,000	1,400,000	1,486,612	1,620,096
<b>Total Revenues</b>		1,125,901	1,502,029	1,164,429	1,400,000	1,400,000	1,486,612	1,620,096
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	599,443	919,880	821,799	1,072,719	1,072,719	860,776	1,197,101
50	Other Operating Expenses & Serv	99,566	11,514	5,517	40,500	40,500	11,048	57,800
60	Capital Outlay	384,608	189,853	337,113	413,095	413,095	308,650	365,195
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		1,083,617	1,121,248	1,164,429	1,526,314	1,526,314	1,180,474	1,620,096
<b>Net Change in Fund Balance</b>		<b>42,284</b>	<b>380,781</b>	<b>-</b>	<b>(126,314)</b>	<b>(126,314)</b>	<b>306,138</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>1,723,122</b>	<b>1,765,406</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,452,325</b>
Change in Fund Balance		42,284	380,781	-	(126,314)	(126,314)	306,138	-
<b>Ending Fund Balance</b>		<b>1,765,406</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,019,873</b>	<b>2,019,873</b>	<b>2,452,325</b>	<b>2,452,325</b>

**Santa Barbara City College**  
**2025-26**  
**Parking & Transportation Program - Fund 12200**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	568,970	501,150	1,390,853	1,328,516	1,328,516	1,359,130	1,369,516
89	Transfers In	94,028	-	515,948	121,723	121,723	351,555	255,000
<b>Total Revenues</b>		<b>662,998</b>	<b>501,150</b>	<b>1,906,801</b>	<b>1,450,239</b>	<b>1,450,239</b>	<b>1,710,685</b>	<b>1,624,516</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	392,689	470,032	504,652	272,042	272,042	563,042	503,525
30	Employee Benefits	101,218	130,543	160,532	157,135	157,135	176,826	179,361
40	Supplies And Materials	12,837	10,523	8,531	10,500	10,500	9,986	14,836
50	Other Operating Expenses & Services	146,842	136,628	976,617	1,000,791	1,000,791	931,206	921,794
60	Capital Outlay	9,412	6,018	4,781	5,000	5,000	5,010	5,000
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>662,998</b>	<b>753,743</b>	<b>1,655,112</b>	<b>1,445,468</b>	<b>1,445,468</b>	<b>1,686,070</b>	<b>1,624,516</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>(252,594)</b>	<b>251,688</b>	<b>4,771</b>	<b>4,771</b>	<b>24,615</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>(3,866)</b>	<b>(3,866)</b>	<b>(256,459)</b>	<b>(4,771)</b>	<b>(4,771)</b>	<b>(4,771)</b>	<b>19,844</b>
Change in Fund Balance		-	(252,594)	251,688	4,771	4,771	24,615	-
<b>Ending Fund Balance</b>		<b>(3,866)</b>	<b>(256,459)</b>	<b>(4,771)</b>	<b>0</b>	<b>0</b>	<b>19,844</b>	<b>19,844</b>

**Santa Barbara City College**  
**2025-26**  
**COVID-19 Recovery Block Grant - Fund 12282**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	6,975,981	606,606	-	-	-	-
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		-	6,975,981	606,606	-	-	-	-
<b>Expenditures</b>								
10	Academic Salaries	-	170,795	110,451	-	802,264	802,264	-
20	Classified Salaries	-	242,258	13,311	-	1,831,708	1,831,708	-
30	Employee Benefits	-	111,208	17,954	-	1,106,958	1,106,958	-
40	Supplies And Materials	-	67,148	129,290	-	169,399	179,973	-
50	Other Operating Expenses & Services	-	693,442	79,670	-	1,100,690	1,112,652	-
60	Capital Outlay	-	362,774	17,656	-	29,263	47,263	-
70	Other Outgo	-	(136,978)	37,079	-	5,484	5,484	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		-	1,510,646	405,412	-	5,045,766	5,086,301	-
<b>Net Change in Fund Balance</b>		-	<b>5,465,335</b>	<b>201,195</b>	-	<b>(5,045,766)</b>	<b>(5,086,301)</b>	-
<b>Beginning Fund Balance</b>		-	-	<b>5,465,335</b>	<b>5,666,530</b>	<b>5,666,530</b>	<b>5,666,530</b>	<b>580,229</b>
Change in Fund Balance		-	5,465,335	201,195	-	(5,045,766)	(5,086,301)	-
<b>Ending Fund Balance</b>		-	<b>5,465,335</b>	<b>5,666,530</b>	<b>5,666,530</b>	<b>620,764</b>	<b>580,229</b>	<b>580,229</b>

**Santa Barbara City College**

**2025-26**

**Facilities Rentals - Fund 12331**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	292,731	395,432	1,016,026	858,879	858,879	951,643	<b>951,600</b>
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>292,731</b>	<b>395,432</b>	<b>1,016,026</b>	<b>858,879</b>	<b>858,879</b>	<b>951,643</b>	<b>951,600</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	80,613	163,597	202,040	234,904	234,904	239,134	<b>239,178</b>
30	Employee Benefits	39,361	67,699	81,928	89,711	89,711	124,155	<b>120,949</b>
40	Supplies And Materials	2,128	1,225	1,762	500	500	1,131	<b>1,200</b>
50	Other Operating Expenses & Services	1,108	8,899	79,346	90,668	90,668	18,275	<b>18,290</b>
60	Capital Outlay	194	1,294	5,365	5,100	5,100	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	644,251	674,102	674,102	520,384	<b>571,983</b>
<b>Total Expenditures</b>		<b>123,404</b>	<b>242,714</b>	<b>1,014,692</b>	<b>1,094,985</b>	<b>1,094,985</b>	<b>903,079</b>	<b>951,600</b>
<b>Net Change in Fund Balance</b>		<b>169,327</b>	<b>152,718</b>	<b>1,334</b>	<b>(236,106)</b>	<b>(236,106)</b>	<b>48,564</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>16,937</b>	<b>186,264</b>	<b>338,982</b>	<b>340,316</b>	<b>340,316</b>	<b>340,316</b>	<b>388,880</b>
Change in Fund Balance		169,327	152,718	1,334	(236,106)	(236,106)	48,564	-
<b>Ending Fund Balance</b>		<b>186,264</b>	<b>338,982</b>	<b>340,316</b>	<b>104,210</b>	<b>104,210</b>	<b>388,880</b>	<b>388,880</b>

# Santa Barbara City College

2025-26

## Food Services - Fund 32000

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	389,602	934,120	1,635,882	2,053,000	1,652,821	1,970,130	1,970,152
89	Transfers In	1,078,000	625,000	-	250,000	408,597	267,174	170,903
<b>Total Revenues</b>		<b>1,467,602</b>	<b>1,559,120</b>	<b>1,635,882</b>	<b>2,303,000</b>	<b>2,061,418</b>	<b>2,237,304</b>	<b>2,141,055</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	565,081	685,049	810,625	939,197	939,198	789,451	752,505
30	Employee Benefits	279,905	284,869	330,390	361,602	361,602	293,479	295,319
40	Supplies And Materials	201,174	490,577	841,888	988,980	650,288	978,515	978,518
50	Other Operating Expenses & Services	52,950	76,526	128,572	133,220	131,733	148,452	148,458
60	Capital Outlay	179,051	15,731	4,408	5,000	35,000	27,407	27,400
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,278,161</b>	<b>1,552,752</b>	<b>2,115,883</b>	<b>2,428,000</b>	<b>2,117,821</b>	<b>2,237,304</b>	<b>2,202,200</b>
<b>Net Change in Fund Balance</b>		<b>189,441</b>	<b>6,368</b>	<b>(480,001)</b>	<b>(125,000)</b>	<b>(56,403)</b>	<b>-</b>	<b>(61,145)</b>
<b>Beginning Fund Balance</b>		<b>368,849</b>	<b>558,290</b>	<b>564,658</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>
Change in Fund Balance		189,441	6,368	(480,001)	(125,000)	(56,403)	-	(61,145)
<b>Ending Fund Balance</b>		<b>558,290</b>	<b>564,658</b>	<b>84,657</b>	<b>(40,343)</b>	<b>28,254</b>	<b>84,657</b>	<b>23,512</b>

**Santa Barbara City College**  
**2025-26**  
**School of Culinary Arts Venues - Fund 32100**

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	10,718	50,101	19,821	17,000	17,000	34,972	<b>34,950</b>
<b>Total Revenues</b>		<b>10,718</b>	<b>50,101</b>	<b>19,821</b>	<b>17,000</b>	<b>17,000</b>	<b>34,972</b>	<b>34,950</b>
<b>Expenditures</b>								
20	Classified Salaries	-	785	-	-	-	-	-
30	Employee Benefits	-	13	-	-	-	-	-
40	Supplies And Materials	10,033	49,187	19,413	15,000	15,000	34,368	<b>34,350</b>
50	Other Operating Expenses & Services	686	116	408	2,000	2,000	605	<b>600</b>
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	66,832	-
<b>Total Expenditures</b>		<b>10,718</b>	<b>50,101</b>	<b>19,821</b>	<b>17,000</b>	<b>17,000</b>	<b>101,804</b>	<b>34,950</b>
<b>Net Change in Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(66,832)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>(0)</b>
Change in Fund Balance		-	-	-	-	-	(66,832)	-
<b>Ending Fund Balance</b>		<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>66,832</b>	<b>(0)</b>	<b>(0)</b>



Santa Barbara City College  
5 Year Fiscal Projections (Flat Enrollment)  
2025-26 through 2029-30  
as of 8/31/2025

	Projected Actuals - Covid 19 Block Grant Not Used to Offset Expenditures	Projected Actuals - Covid 19 Block Grant Used to Offset Expenditures	Adopted Budget	Projections			
	FY24-25	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
FTES (Current Year)	11,664	11,664	11,664	11,664	11,664	11,664	11,664
Credit FTES (3 Year Average)	9,735	9,735	9,285	9,188	9,188	9,188	9,188
<b>Revenues</b>							
State Revenues							
*State Principal Apportionment: Ongoing Funding	51,176,484	51,176,484	49,352,101	48,865,392	50,907,736	53,721,534	56,663,133
State Principal Apportionment: One-time Funding	-	-	-	-	-	-	-
Other	10,106,007	10,106,007	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
<b>Total State Revenues</b>	<b>61,282,491</b>	<b>61,282,491</b>	<b>59,983,422</b>	<b>59,565,392</b>	<b>61,607,736</b>	<b>64,421,534</b>	<b>67,363,133</b>
Local Revenues							
*Local Secured Taxes	45,559,655	45,559,655	47,909,726	49,347,018	50,827,428	52,352,251	53,922,819
*Enrollment Fees	7,114,570	7,114,570	6,730,376	6,730,377	6,730,377	6,730,377	6,730,377
International Tuition	3,691,534	3,691,534	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Out-of-State Tuition	5,103,008	5,103,008	4,350,000	4,350,000	4,350,000	4,350,000	4,350,000
Other	4,107,763	4,107,763	3,197,215	3,200,000	3,200,000	3,200,000	3,200,000
<b>Total Local Revenues</b>	<b>65,576,530</b>	<b>65,576,530</b>	<b>64,037,317</b>	<b>65,477,395</b>	<b>66,957,805</b>	<b>68,482,628</b>	<b>70,053,196</b>
Other Financing Sources	315,882	315,882	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>127,174,903</b>	<b>127,174,903</b>	<b>124,270,739</b>	<b>125,292,787</b>	<b>128,815,541</b>	<b>133,154,162</b>	<b>137,666,329</b>
<b>Expenditures</b>							
Academic Salaries	49,222,689	48,420,425	49,610,124	50,106,225	50,607,287	51,113,360	51,624,494
Classified Salaries	26,399,051	24,567,343	27,776,723	28,054,490	28,335,035	28,618,385	28,904,569
Employee Benefits	32,509,642	31,402,684	33,337,175	34,670,662	36,057,488	37,499,788	38,999,780
Supplies And Materials	1,894,904	1,725,505	2,033,277	2,053,610	2,074,146	2,094,887	2,115,836
Other Operating Expenses & Services	13,254,732	12,154,042	14,076,865	14,217,634	14,359,810	14,503,408	14,648,442
Capital Outlay	398,490	369,227	553,158	558,690	564,276	569,919	575,618
Other Outgo	-	-	-	-	-	-	-
Transfers Out	2,977,693	2,977,693	2,667,480	2,400,000	2,400,000	2,400,000	2,400,000
<b>Total Expenditures</b>	<b>126,657,201</b>	<b>121,616,919</b>	<b>130,054,802</b>	<b>132,061,310</b>	<b>134,398,043</b>	<b>136,799,749</b>	<b>139,268,740</b>
<b>Adjustment</b>				<b>(3,384,262)</b>	<b>(5,582,502)</b>	<b>(3,645,587)</b>	<b>(1,602,411)</b>
<b>Net Change in Fund Balance</b>	<b>517,702</b>	<b>5,557,984</b>	<b>(5,784,063)</b>	<b>(3,384,262)</b>			
<b>Beginning Fund Balance</b>	36,043,556	36,043,556	41,601,540	35,817,477	32,433,215	32,433,215	32,433,215
<b>Change in Fund Balance</b>	517,702	5,557,984	(5,784,063)	(3,384,262)			
<b>Ending Fund Balance</b>	36,561,258	41,601,540	35,817,477	32,433,215	32,433,215	32,433,215	32,433,215
<b>State Reserve Requirement</b>	6,332,860	6,080,846	6,502,740	6,603,066	6,719,902	6,839,987	6,963,437
<b>BOT Reserve Requirement</b>	18,998,580	18,242,538	19,508,220	19,809,197	20,159,707	20,519,962	20,890,311
<b>Undesignated Reserve/(Deficit)</b>	11,229,818	17,278,156	9,806,517	6,020,953	5,553,607	5,073,266	4,579,467
<b>Select Ratios</b>							
<b>Revenues</b>							
State Revenues as % of Total Revenues	48.2%	48.2%	48.3%	47.5%	47.8%	48.4%	48.9%
Local Secured Taxes as % of Total Revenues	35.8%	35.8%	38.6%	39.4%	39.5%	39.3%	39.2%
Enrollment Fees as % of Total Revenues	5.6%	5.6%	5.4%	5.4%	5.2%	5.1%	4.9%
International/Non Resident Fees as % of Total Revenues	6.9%	6.9%	5.0%	4.9%	4.8%	4.7%	4.5%
Other Fees as % of Total Revenues	3.5%	3.5%	2.8%	2.8%	2.7%	2.6%	2.5%
<b>Expenditures</b>							
Salaries as a % of Total Expenditures	59.7%	60.0%	59.5%	59.2%	58.7%	58.3%	57.8%
Benefits as a % of Total Expenditures	25.7%	25.8%	25.6%	26.3%	26.8%	27.4%	28.0%
<b>Total</b>	<b>85.4%</b>	<b>85.8%</b>	<b>85.1%</b>	<b>85.4%</b>	<b>85.6%</b>	<b>85.7%</b>	<b>85.8%</b>
Other Expenses as a % of Total Expenditures	14.6%	14.2%	14.9%	14.6%	14.4%	14.3%	14.2%

\*The identified elements are a part of the Student Centered Funding Formula.



Santa Barbara City College  
 5 Year Fiscal Projections (Declining Enrollment - 3% per Year)  
 2025-26 through 2029-30  
 as of 8/31/2025

	Projected Actuals - Covid 19 Block Grant Not Used to Offset Expenditures	Projected Actuals - Covid 19 Block Grant Used to Offset Expenditures	Adopted Budget	Projections			
	FY24-25	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
FTES (Current Year)	11,664	11,664	11,664	11,314	10,975	10,645	10,326
Credit FTES (3 Year Average)	9,735	9,735	9,285	9,096	8,915	8,648	8,388
<b>Revenues</b>							
State Revenues							
*State Principal Apportionment: Ongoing Funding	51,176,484	51,176,484	49,352,101	49,067,305	50,263,234	51,497,155	52,063,381
State Principal Apportionment: One-time Funding	-	-	-	-	-	-	-
Other	10,106,007	10,106,007	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
<b>Total State Revenues</b>	<b>61,282,491</b>	<b>61,282,491</b>	<b>59,983,422</b>	<b>59,767,305</b>	<b>60,963,234</b>	<b>62,197,155</b>	<b>62,763,381</b>
Local Revenues							
*Local Secured Taxes	45,559,655	45,559,655	47,909,726	49,347,018	50,827,428	52,352,251	53,922,819
*Enrollment Fees	7,114,570	7,114,570	6,730,376	6,528,465	6,332,611	6,142,632	5,958,353
International Tuition	3,691,534	3,691,534	1,850,000	1,794,500	1,740,665	1,688,445	1,637,792
Out-of-State Tuition	5,103,008	5,103,008	4,350,000	4,219,500	4,092,915	3,970,128	3,851,024
Other	4,107,763	4,107,763	3,197,215	3,200,000	3,200,000	3,200,000	3,200,000
<b>Total Local Revenues</b>	<b>65,576,530</b>	<b>65,576,530</b>	<b>64,037,317</b>	<b>65,089,483</b>	<b>66,193,619</b>	<b>67,353,456</b>	<b>68,569,988</b>
Other Financing Sources	315,882	315,882	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>127,174,903</b>	<b>127,174,903</b>	<b>124,270,739</b>	<b>125,106,787</b>	<b>127,406,853</b>	<b>129,800,612</b>	<b>131,583,368</b>
<b>Expenditures</b>							
Academic Salaries	49,222,689	48,420,425	49,610,124	50,106,225	50,607,287	51,113,360	51,624,494
Classified Salaries	26,399,051	24,567,343	27,776,723	28,054,490	28,335,035	28,618,385	28,904,569
Employee Benefits	32,509,642	31,402,684	33,337,175	34,670,662	36,057,488	37,499,788	38,999,780
Supplies And Materials	1,894,904	1,725,505	2,033,277	2,053,610	2,074,146	2,094,887	2,115,836
Other Operating Expenses & Services	13,254,732	12,154,042	14,076,865	14,217,634	14,359,810	14,503,408	14,648,442
Capital Outlay	398,490	369,227	553,158	558,690	564,276	569,919	575,618
Other Outgo	-	-	-	-	-	-	-
Transfers Out	2,977,693	2,977,693	2,667,480	2,400,000	2,400,000	2,400,000	2,400,000
<b>Total Expenditures</b>	<b>126,657,201</b>	<b>121,616,919</b>	<b>130,054,802</b>	<b>132,061,310</b>	<b>134,398,043</b>	<b>136,799,749</b>	<b>139,268,740</b>
<b>Adjustment</b>				<b>(3,477,262)</b>	<b>(6,991,190)</b>	<b>(6,999,137)</b>	<b>(7,685,371)</b>
<b>Net Change in Fund Balance</b>	<b>517,702</b>	<b>5,557,984</b>	<b>(5,784,063)</b>	<b>(3,477,262)</b>			
<b>Beginning Fund Balance</b>	36,043,556	36,043,556	41,601,540	35,817,477	32,340,215	32,340,215	32,340,215
<b>Change in Fund Balance</b>	517,702	5,557,984	(5,784,063)	(3,477,262)			
<b>Ending Fund Balance</b>	36,561,258	41,601,540	35,817,477	32,340,215	32,340,215	32,340,215	32,340,215
<b>State Reserve Requirement</b>	6,332,860	6,080,846	6,502,740	6,603,066	6,719,902	6,839,987	6,963,437
<b>BOT Reserve Requirement</b>	18,998,580	18,242,538	19,508,220	19,809,197	20,159,707	20,519,962	20,890,311
<b>Undesignated Reserve/(Deficit)</b>	11,229,818	17,278,156	9,806,517	5,927,953	5,460,607	4,980,266	4,486,467
<b>Select Ratios</b>							
<b>Revenues</b>							
State Revenues as % of Total Revenues	48.2%	48.2%	48.3%	47.8%	47.8%	47.9%	47.7%
Local Secured Taxes as % of Total Revenues	35.8%	35.8%	38.6%	39.4%	39.9%	40.3%	41.0%
Enrollment Fees as % of Total Revenues	5.6%	5.6%	5.4%	5.2%	5.0%	4.7%	4.5%
International/Non Resident Fees as % of Total Revenues	6.9%	6.9%	5.0%	4.8%	4.6%	4.4%	4.2%
Other Fees as % of Total Revenues	3.5%	3.5%	2.8%	2.8%	2.7%	2.7%	2.6%
<b>Expenditures</b>							
Salaries as a % of Total Expenditures	59.7%	60.0%	59.5%	59.2%	58.7%	58.3%	57.8%
Benefits as a % of Total Expenditures	25.7%	25.8%	25.6%	26.3%	26.8%	27.4%	28.0%
<b>Total</b>	<b>85.4%</b>	<b>85.8%</b>	<b>85.1%</b>	<b>85.4%</b>	<b>85.6%</b>	<b>85.7%</b>	<b>85.8%</b>
Other Expenses as a % of Total Expenditures	14.6%	14.2%	14.9%	14.6%	14.4%	14.3%	14.2%

\*The identified elements are a part of the Student Centered Funding Formula.



Santa Barbara City College  
 5 Year Fiscal Projections (Growing Enrollment - 3% per Year)  
 2025-26 through 2029-30  
 as of 8/31/2025

	Projected Actuals - Covid 19 Block Grant Not Used to Offset Expenditures	Projected Actuals - Covid 19 Block Grant Used to Offset Expenditures	Adopted Budget	Projections			
	FY24-25	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	Stability	Stability	Stability	TCR	TCR	TCR	Stability
<b>FTES (Current Year)</b>	11,664	11,664	11,664	12,014	12,374	12,746	13,128
<b>Credit FTES (3 Year Average)</b>	9,735	9,735	9,285	9,280	9,466	9,750	10,043
<b>Revenues</b>							
<b>State Revenues</b>							
*State Principal Apportionment: Ongoing Funding	51,176,484	51,176,484	49,352,101	49,219,547	53,264,357	58,498,332	61,435,333
State Principal Apportionment: One-time Funding	-	-	-	-	-	-	-
Other	10,106,007	10,106,007	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
<b>Total State Revenues</b>	<b>61,282,491</b>	<b>61,282,491</b>	<b>59,983,422</b>	<b>59,919,547</b>	<b>63,964,357</b>	<b>69,198,332</b>	<b>72,135,333</b>
<b>Local Revenues</b>							
*Local Secured Taxes	45,559,655	45,559,655	47,909,726	49,347,018	50,827,428	52,352,251	53,922,819
*Enrollment Fees	7,114,570	7,114,570	6,730,376	6,932,287	7,140,256	7,354,464	7,575,097
International Tuition	3,691,534	3,691,534	1,850,000	1,905,500	1,962,665	2,021,545	2,082,191
Out-of-State Tuition	5,103,008	5,103,008	4,350,000	4,480,500	4,614,915	4,753,362	4,895,963
Other	4,107,763	4,107,763	3,197,215	3,200,000	3,200,000	3,200,000	3,200,000
<b>Total Local Revenues</b>	<b>65,576,530</b>	<b>65,576,530</b>	<b>64,037,317</b>	<b>65,865,305</b>	<b>67,745,264</b>	<b>69,681,622</b>	<b>71,676,071</b>
Other Financing Sources	315,882	315,882	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>127,174,903</b>	<b>127,174,903</b>	<b>124,270,739</b>	<b>126,034,852</b>	<b>131,959,621</b>	<b>139,129,954</b>	<b>144,061,404</b>
<b>Expenditures</b>							
Academic Salaries	49,222,689	48,420,425	49,610,124	50,106,225	50,607,287	51,113,360	51,624,494
Classified Salaries	26,399,051	24,567,343	27,776,723	28,054,490	28,335,035	28,618,385	28,904,569
Employee Benefits	32,509,642	31,402,684	33,337,175	34,670,662	36,057,488	37,499,788	38,999,780
Supplies And Materials	1,894,904	1,725,505	2,033,277	2,053,610	2,074,146	2,094,887	2,115,836
Other Operating Expenses & Services	13,254,732	12,154,042	14,076,865	14,217,634	14,359,810	14,503,408	14,648,442
Capital Outlay	398,490	369,227	553,158	558,690	564,276	569,919	575,618
Other Outgo	-	-	-	-	-	-	-
Transfers Out	2,977,693	2,977,693	2,667,480	2,400,000	2,400,000	2,400,000	2,400,000
<b>Total Expenditures</b>	<b>126,657,201</b>	<b>121,616,919</b>	<b>130,054,802</b>	<b>132,061,310</b>	<b>134,398,043</b>	<b>136,799,749</b>	<b>139,268,740</b>
<b>Adjustment</b>				<b>(3,013,229)</b>	<b>(2,438,422)</b>		
<b>Net Change in Fund Balance</b>	<b>517,702</b>	<b>5,557,984</b>	<b>(5,784,063)</b>	<b>(3,013,229)</b>		<b>2,330,206</b>	<b>4,792,664</b>
<b>Beginning Fund Balance</b>	36,043,556	36,043,556	41,601,540	35,817,477	32,804,248	32,804,248	35,134,454
<b>Change in Fund Balance</b>	517,702	5,557,984	(5,784,063)	(3,013,229)	-	2,330,206	4,792,664
<b>Ending Fund Balance</b>	36,561,258	41,601,540	35,817,477	32,804,248	32,804,248	35,134,454	39,927,118
<b>State Reserve Requirement</b>	6,332,860	6,080,846	6,502,740	6,603,066	6,719,902	6,839,987	6,963,437
<b>BOT Reserve Requirement</b>	18,998,580	18,242,538	19,508,220	19,809,197	20,159,707	20,519,962	20,890,311
<b>Undesignated Reserve/(Deficit)</b>	11,229,818	17,278,156	9,806,517	6,391,986	5,924,639	7,774,504	12,073,370
<b>Select Ratios</b>							
<b>Revenues</b>							
State Revenues as % of Total Revenues	<b>48.2%</b>	<b>48.2%</b>	<b>48.3%</b>	<b>47.5%</b>	<b>48.5%</b>	<b>49.7%</b>	<b>50.1%</b>
Local Secured Taxes as % of Total Revenues	<b>35.8%</b>	<b>35.8%</b>	<b>38.6%</b>	<b>39.2%</b>	<b>38.5%</b>	<b>37.6%</b>	<b>37.4%</b>
Enrollment Fees as % of Total Revenues	<b>5.6%</b>	<b>5.6%</b>	<b>5.4%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.3%</b>	<b>5.3%</b>
International/Non Resident Fees as % of Total Revenues	<b>6.9%</b>	<b>6.9%</b>	<b>5.0%</b>	<b>5.1%</b>	<b>5.0%</b>	<b>4.9%</b>	<b>4.8%</b>
Other Fees as % of Total Revenues	<b>3.5%</b>	<b>3.5%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>2.4%</b>
<b>Expenditures</b>							
Salaries as a % of Total Expenditures	59.7%	60.0%	59.5%	59.2%	58.7%	58.3%	57.8%
Benefits as a % of Total Expenditures	25.7%	25.8%	25.6%	26.3%	26.8%	27.4%	28.0%
<b>Total</b>	<b>85.4%</b>	<b>85.8%</b>	<b>85.1%</b>	<b>85.4%</b>	<b>85.6%</b>	<b>85.7%</b>	<b>85.8%</b>
Other Expenses as a % of Total Expenditures	<b>14.6%</b>	<b>14.2%</b>	<b>14.9%</b>	<b>14.6%</b>	<b>14.4%</b>	<b>14.3%</b>	<b>14.2%</b>

\*The identified elements are a part of the Student Centered Funding Formula.