



Tentative Budget

for the Fiscal Year

July 1, 2025 – June 30, 2026

Dr. Erika Endrijonas

Superintendent/President

Board of Trustees

Jonathan Abboud

Jett Black-Maertz

Marsha S. Croninger

Dr. Charlotte A. Gullap-Moore

David Morris

Kyle Richards

Ellen Stoddard

2025-26 Tentative Budget Workbook

Table of Contents

SBCC Mission Statement & Budget Development Criteria	1
Tentative Budget - Assumptions	2
Tentative Budget - All Funds Combined	5
Tentative Budget – Subtotal by Fund	6
Unrestricted General Fund	7
Restricted General Fund	8
Bond Interest and Redemption Fund	9
Special Revenue Funds	
Food Service Fund	10
Children’s Center Fund	11
Capital Projects Funds	
Capital Outlay Fund	12
Construction/District Projects Fund	13
Enterprise Funds	
Campus Store	14
School of Extended Learning	15
Internal Service Funds	
Self-Insurance Fund	16
Fleet Services Fund	17
Fiduciary Funds	
Associated Students	18
Student Representation Fees	19
Financial Aid	20
School of Extended Learning Trusts	21
Appendix	
Fund Balances - Unrestricted General Fund	22
Fund Balances - Capital Projects Funds FY25	23
Fund Balances – Capital Projects Funds FY26	24
Education Protection Act Fund	25
Retention Enrollment Outreach SB85	26
Health Fees Fund	27
Restricted Lottery Fund	28
Parking & Transportation Program	29
COVID-19 Recovery Block Grant	30
Rental of Facilities	31
Food Services	32
School of Culinary Arts Venues	33

5 Year Fiscal Projections for UGF	
Flat Enrollment	34
Declining Enrollment	35
Growing Enrollment	36
2024-25 UGF Projected Actual Values Comparison	37



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 TENTATIVE BUDGET

The 2025-26 Budget Assumptions are based on the Governor's May Revision and local assumptions as detailed below. Assumptions will be updated as new revenue information is received from the state and expenditures are analyzed and adjusted through the budget development process. The Tentative Budget is scheduled for approval by the Board of Trustees on June 26, 2025.

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

REVENUES

State Revenue - Ongoing

Assumption	Type	FY24-25 Adj Budget	FY25-26 Tent Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 FTES					
Credit - Resident	FTES	9,368	9,368	-	0.00%
Incarcerated	FTES	9	9	-	0.00%
Dual Enrollment	FTES	1,004	1,004	-	0.00%
Non-credit - Enhanced	FTES	450	450	-	0.00%
Non-credit - Non Enhanced	FTES	946	946	-	0.00%
Total	FTES	11,778	11,778	-	0.00%
2 COLA	% Rate	1.07%	2.30%	1.23%	114.95%
3 Student Centered Funding Formula					
Components (SCFF)					
a. Basic Allocation					
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	\$ 66,354,793	\$ 67,880,786	\$ 1,525,993	2.30%
b. Supplemental Allocation Factors					
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 Adj Budget	FY25-26 Tent Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
c. Student Success Factors					
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%
e. Property Tax - Part of Total Computational Revenue (TCR)	\$ Amount	\$ 41,621,000	\$ 45,511,953	\$ 3,890,953	9.35%
f. Education Protection Act - Part of TCR	\$ Amount	\$ 6,373,000	\$ 13,492,455	\$ 7,119,455	111.71%
h. Lottery Revenue	\$ Amount	2,423,307.00	\$ 3,000,000	\$ 576,693	23.80%
4 State mandated ongoing reimbursements	\$ Amount	\$ 1	\$ 1	\$ -	0.00%
5 Total Computational Revenue					
a. Calculated TCR	\$ Amount	\$ 100,083,107	\$ 103,850,709	\$ 3,767,602	3.76%
b. Deficit Factor	% Rate	0.00%	0.00%	0.00%	0.00%
	\$ Amount	\$ -	\$ -	\$ -	0.00%
c. Available TCR	\$ Amount	\$ 100,083,107	\$ 103,850,709	\$ 3,767,602	3.76%
6 Total Revenue from All Sources for Unrestricted General Fund (UGF)	\$ Amount	\$ 123,325,164	\$ 125,379,245	\$ 2,054,081	1.67%

State Revenue - One Time

Assumption	Type	FY24-25 Adj Budget	FY25-26 Tent 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	\$ -	\$ 2,160,539	\$ 2,160,539	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 Adj Budget	FY25-26 Tent Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 Enrollment Fees	\$ Rate	\$ 46	\$ 46	\$ -	0.00%
	\$ Amount	\$ 7,287,877	\$ 6,730,377	\$ (557,500)	-7.65%
2 International Tuition	\$ Rate	\$ 383	\$ 383	\$ -	0.00%
	FTES	391	196	(195)	-49.87%
	\$ Amount	\$ 3,400,000	\$ 2,000,000	\$ (1,400,000)	-41.18%
3 Out-of-State Tuition	\$ Rate	\$ 383	\$ 383	\$ -	0.00%
	FTES	439	439	-	0.00%
	\$ Amount	\$ 5,100,000	\$ 5,500,000	\$ 400,000	7.84%

Expenditures

Assumption	Type	FY24-25 Adj Budget	FY25-26 Tent Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 Permanent Employees' salaries	COLA	7.4%	0.0%	-7.40%	-100.00%
	\$ Amount	\$ 52,553,625	\$ 57,968,000	5,414,375	21.73%
2 Annual Step Increases	\$ Amount	\$ 472,155	\$ 527,601	55,446	11.74%
3 Short-term employees (staff/student)	\$ Amount	\$ 4,719,526	\$ 3,467,637	(1,251,889)	-26.53%
4 Employer Contributions for Health Benefits	\$ Amount	\$ 11,835,549	\$ 12,761,685	926,136	7.83%
5 Contingency Line - Anticipated Vacancies	\$ Amount	\$ (1,594,415)	\$ (2,268,143)	(673,728)	42.26%
6 State Unemployment Contribution	\$ Amount	\$ 115,729	\$ 51,010	(64,719)	-55.92%
7 Workers Compensation Insurance	\$ Amount	\$ 1,465,987	\$ 1,250,710	(215,276)	-14.68%

8	CalPERS Employer Contribution	% Rate	27.05%	26.81%	-0.24%	-0.89%
		\$ Amount	\$ 9,259,876	\$ 8,931,102	(328,774)	-3.55%
9	CalSTRS Employer Contribution	% Rate	19.10%	19.10%	0.00%	0.00%
		\$ Amount	\$ 8,593,761	\$ 8,054,226	(539,535)	-6.28%
10	Utility Spending	\$ Amount	\$ 3,470,400	\$ 3,830,503	360,103	10.38%
11	Instructional Supply, Printing, and Duplicated - Lottery Fund	\$ Amount	\$ 1,065,719	\$ 1,139,901	74,182	6.96%
12	Total Non-labor Expenditures	\$ Amount	\$ 133,579,365	\$ 211,411,161	77,831,796	58.27%
13	Total Expenditures in UGF	\$ Amount	\$ 130,123,094	\$ 131,541,865	1,418,771	1.09%

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	
Food Service	157,580	
Internal Svc, Self-Ins	1,392,480	
Parking Fund	255,000	
Capital Outlay Fund	750,000	
Indirect Costs-Administrative Overhead		250,000
	2,825,060	250,000

Santa Barbara City College
2025-2026
FY 2025-2026 Tentative Budget - All Funds Combined

Major Object	Title	2024-25			2025-26
		Adopted Budget	Adjusted Budget	Projected Actuals	Tentative Budget
Revenues					
81	Federal Revenues	21,410,526.57	21,347,389.72	19,217,538.88	24,442,335.90
86	State Revenues	140,815,822.99	143,111,480.08	107,925,757.84	164,133,826.77
88	Local Revenues	75,559,444.44	75,964,026.29	80,018,092.86	76,939,013.00
89	Transfers In	3,914,056.00	3,921,056.00	3,496,822.34	4,280,714.00
Total Revenues		241,699,850	244,343,952	210,658,212	269,795,890
Expenditures					
		-			
10	Academic Salaries	55,456,770.27	56,294,141.90	54,959,310.68	55,336,813.38
20	Classified Salaries	36,922,640.22	37,337,632.22	34,926,217.76	35,273,453.54
30	Employee Benefits	35,479,887.39	38,263,630.87	37,462,357.17	38,673,005.48
40	Supplies And Materials	7,503,746.49	7,507,960.87	5,691,771.13	9,274,162.95
50	Other Operating Expenses & Services	65,717,660.17	64,025,206.62	36,950,718.89	56,026,842.48
60	Capital Outlay	24,243,474.47	24,648,046.63	7,249,568.72	107,821,288.33
70	Other Outgo	32,189,460.94	32,509,558.54	33,689,174.15	33,533,536.98
79	Appropriation for Contingencies	985,623.76	1,758,163.10	-	1,185,783.22
80	Transfers Out	3,421,534.48	3,130,428.94	3,196,861.34	3,569,546.95
Total Expenditures		261,920,798	265,474,770	214,125,980	340,694,433
Net Change in Fund Balance		(20,220,948)	(21,130,818)	(3,467,768)	(70,898,544)
Beginning Fund Balance		77,316,635	77,316,635	77,316,635	73,848,868
Change in Fund Balance		(20,220,948)	(21,130,818)	(3,467,768)	(70,898,544)
Ending Fund Balance		57,095,687	56,185,818	73,848,868	2,950,324

* 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
2025-2026
FY 2025-2026 Tentative 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
Revenues										
81	Federal Revenues	-	6,102,496	-	14,116	-	-	-	18,325,724	24,442,336
86	State Revenues	62,239,700	68,696,430	12,000	199,752	31,354,945	-	-	1,631,000	164,133,827
88	Local Revenues	62,889,545	4,426,018	4,944,000	2,290,000	1,127,000	1,144,450	15,000	103,000	76,939,013
89	Transfers In	250,000	928,234	-	523,920	750,000	401,080	1,427,480	-	4,280,714
Total Revenues		125,379,245	80,153,177	4,956,000	3,027,788	33,231,945	1,545,530	1,442,480	20,059,724	269,795,890
Expenditures										
10	Academic Salaries	49,659,376	5,447,585	-	192,514	778	35,069	-	1,491	55,336,813
20	Classified Salaries	27,468,550	6,145,404	-	1,085,232	-	556,721	-	17,546	35,273,454
30	Employee Benefits	33,240,945	4,590,765	-	571,064	85	268,205	-	1,940	38,673,005
40	Supplies And Materials	2,023,832	5,698,484	-	1,028,929	6,441	447,440	-	69,037	9,274,163
50	Other Operating Expenses & Services	15,786,944	38,342,453	-	150,048	76,000	218,910	1,432,480	20,007	56,026,842
60	Capital Outlay	537,158	9,393,543	-	-	97,871,922	10,100	8,565	-	107,821,288
70	Other Outgo	-	8,986,135	4,600,000	-	-	-	-	19,947,402	33,533,537
79	Appropriation for Contingencies	-	1,185,783	-	-	-	-	-	-	1,185,783
80	Transfers Out	2,825,060	735,487	-	-	-	-	-	9,000	3,569,547
Total Expenditures		131,541,865	80,525,640	4,600,000	3,027,788	97,955,226	1,536,445	1,441,045	20,066,424	340,694,433
Net Change in Fund Balance		(6,162,620)	(372,462)	356,000	-	(64,723,281)	9,085	1,435	(6,700)	(70,898,544)
Beginning Fund Balance		37,814,162	3,358,650	6,275,698	343,472	16,585,777	6,650,043	152,756	2,668,309	73,848,868
Change in Fund Balance		(6,162,620)	(372,462)	356,000	-	(64,723,281)	9,085	1,435	(6,700)	(70,898,544)
Ending Fund Balance		31,651,542	2,986,187	6,631,698	343,472	(48,137,504)	6,659,129	154,191	2,661,609	2,950,324

* 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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	52,175,850	57,014,734	65,525,535	56,797,635	61,025,349	59,669,155	62,239,700
88	Local Revenues	54,960,858	60,018,020	62,325,839	62,168,328	62,099,815	64,187,261	62,889,545
89	Transfers In	4,789,591	266,768	353,284	200,000	200,000	242,967	250,000
Total Revenues		111,926,299	117,299,522	128,204,658	119,165,963	123,325,164	124,099,384	125,379,245
Expenditures								
10	Academic Salaries	43,734,575	45,320,841	51,873,560	48,935,213	50,018,826	49,062,579	49,659,376
20	Classified Salaries	22,531,049	24,525,145	25,705,259	27,296,665	27,579,137	25,512,858	27,468,550
30	Employee Benefits	26,209,478	29,812,325	31,948,845	29,330,434	32,139,561	31,716,985	33,240,945
40	Supplies And Materials	1,785,907	1,576,715	1,889,865	2,042,857	2,039,699	1,771,729	2,023,832
50	Other Operating Expenses & Services	11,957,029	13,672,972	12,072,476	15,625,750	14,973,283	10,971,786	15,786,944
60	Capital Outlay	774,570	579,234	886,178	604,620	622,588	428,677	537,158
70	Other Outgo	1,499,923	437,042	1,192	-	-	516	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	2,223,028	3,352,000	2,039,068	2,750,000	2,750,000	2,863,648	2,825,060
Total Expenditures		110,715,559	119,276,273	126,416,444	126,585,539	130,123,094	122,328,778	131,541,865
Net Change in Fund Balance		1,210,740	(1,976,751)	1,788,214	(7,419,576)	(6,797,930)	1,770,606	(6,162,620)
Beginning Fund Balance		35,021,354	36,232,094	34,255,343	36,043,556	36,043,556	36,043,556	37,814,162
Change in Fund Balance		1,210,740	(1,976,751)	1,788,214	(7,419,576)	(6,797,930)	1,770,606	(6,162,620)
Ending Fund Balance		36,232,094	34,255,343	36,043,556	28,623,981	29,245,626	37,814,162	31,651,542

* \$5,046,089 in incurred expenditures have been reclassified to the Covid-19 Recovery Block Grant (Fund 12282).

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 Budget
Revenues								
81	Federal Revenues	25,261,465	3,499,844	3,173,394	6,218,527	6,155,390	1,370,673	6,102,496
86	State Revenues	33,139,749	54,448,207	38,529,820	80,815,285	78,883,228	45,238,699	68,696,430
88	Local Revenues	3,870,197	2,136,091	2,469,044	3,830,616	4,297,711	2,289,740	4,426,018
89	Transfers In	94,028	889,279	515,948	1,184,056	1,191,056	-	928,234
Total Revenues		62,365,439	60,973,420	44,688,206	92,048,484	90,527,385	48,899,112	80,153,177
Expenditures								
10	Academic Salaries	3,904,571	5,823,353	5,307,541	6,257,793	6,005,552	5,695,035	5,447,585
20	Classified Salaries	7,411,275	5,442,067	5,795,233	7,569,458	7,701,978	7,747,988	6,145,404
30	Employee Benefits	3,255,713	3,536,467	3,915,927	5,159,597	5,134,214	5,024,845	4,590,765
40	Supplies And Materials	1,598,631	2,062,505	1,762,599	3,825,442	3,832,815	1,990,731	5,698,484
50	Other Operating Expenses & Services	19,917,605	30,204,639	22,502,491	48,777,537	47,616,030	23,687,811	38,342,453
60	Capital Outlay	3,513,714	2,980,989	1,675,044	7,907,949	8,416,073	2,149,658	9,393,543
70	Other Outgo	16,673,083	3,286,164	4,998,192	9,382,711	9,702,809	7,218,300	8,986,135
79	Appropriation for Contingencies	-	-	-	985,624	1,758,163	-	1,185,783
80	Transfers Out	5,689,681	-	410,245	657,434	366,329	242,967	735,487
Total Expenditures		61,964,273	53,336,185	46,367,272	90,523,546	90,533,962	53,757,335	80,525,640
Net Change in Fund Balance		401,166	7,637,236	(1,679,066)	1,524,938	(6,577)	(4,858,224)	(372,462)
Beginning Fund Balance		1,857,538	2,258,704	9,895,940	8,216,874	8,216,874	8,216,874	3,358,650
Change in Fund Balance		401,166	7,637,236	(1,679,066)	1,524,938	(6,577)	(4,858,224)	(372,462)
Ending Fund Balance		2,258,704	9,895,940	8,216,874	9,741,811	8,210,296	3,358,650	2,986,187

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 Budget
Revenues								
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	5,549,289	4,944,000
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		4,743,411	5,056,071	5,093,122	4,775,050	4,775,050	5,562,058	4,956,000
Expenditures								
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	4,600,000
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		4,395,150	4,497,600	4,581,225	4,775,050	4,775,050	4,514,831	4,600,000
Net Change in Fund Balance		348,261	558,471	511,897	-	-	1,047,227	356,000
Beginning Fund Balance		3,809,842	4,158,103	4,716,574	5,228,471	5,228,471	5,228,471	6,275,698
Change in Fund Balance		348,261	558,471	511,897	-	-	1,047,227	356,000
Ending Fund Balance		4,158,103	4,716,574	5,228,471	5,228,471	5,228,471	6,275,698	6,631,698

**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 Budget
Revenues							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	-	-	-	-	-	-
88 Local Revenues	400,321	984,221	1,655,703	2,070,000	2,070,000	1,900,000	1,900,000
89 Transfers In	1,078,000	625,000	-	250,000	250,000	305,023	288,920
Total Revenues	1,478,321	1,609,221	1,655,703	2,320,000	2,320,000	2,205,023	2,188,920
Expenditures							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	565,081	685,834	810,625	939,197	939,197	762,000	750,005
30 Employee Benefits	279,905	284,883	330,390	361,602	361,602	292,000	295,319
40 Supplies And Materials	211,207	539,764	861,301	1,003,980	1,003,980	972,775	996,848
50 Other Operating Expenses & Services	53,636	76,641	128,980	135,220	106,740	144,370	146,748
60 Capital Outlay	179,051	15,731	4,408	5,000	33,480	27,407	-
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	-	-	-	66,832	-
Total Expenditures	1,288,880	1,602,853	2,135,704	2,445,000	2,445,000	2,265,384	2,188,920
Net Change in Fund Balance	189,441	6,368	(480,001)	(125,000)	(125,000)	(60,361)	-
Beginning Fund Balance	435,681	625,122	631,490	151,489	151,489	151,489	91,128
Change in Fund Balance	189,441	6,368	(480,001)	(125,000)	(125,000)	(60,361)	-
Ending Fund Balance	625,122	631,490	151,489	26,489	26,489	91,128	91,128

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 Budget
Revenues								
81	Federal Revenues	15,876	15,573	21,132	22,000	22,000	17,890	14,116
86	State Revenues	159,949	241,010	267,594	242,670	242,670	194,188	199,752
88	Local Revenues	309,312	332,532	450,047	311,000	311,000	411,550	390,000
89	Transfers In	169,034	278,000	200,000	200,000	200,000	200,000	235,000
Total Revenues		654,170	867,115	938,772	775,670	775,670	823,628	838,868
Expenditures								
10	Academic Salaries	151,686	171,286	182,689	192,514	192,514	162,041	192,514
20	Classified Salaries	285,702	354,880	421,796	364,804	364,804	394,317	335,227
30	Employee Benefits	205,119	240,420	262,788	258,855	258,855	247,558	275,745
40	Supplies And Materials	10,495	12,365	12,210	15,460	15,460	12,530	32,081
50	Other Operating Expenses & Services	1,168	242	1,573	1,000	1,000	2,635	3,300
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		654,170	779,193	881,057	832,633	832,633	819,082	838,868
Net Change in Fund Balance		-	87,922	57,716	(56,963)	(56,963)	4,546	-
Beginning Fund Balance		102,160	102,160	190,082	247,798	247,798	247,798	252,343
Change in Fund Balance		-	87,922	57,716	(56,963)	(56,963)	4,546	-
Ending Fund Balance		102,160	190,082	247,798	190,834	190,834	252,343	252,343

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	1,040,000	-	-	-	1,166,055	31,354,945
88	Local Revenues	387,497	31,308	50,936	70,000	70,000	91,444	45,000
89	Transfers In	980,000	950,000	400,000	500,000	500,000	400,000	750,000
Total Revenues		1,367,497	2,021,308	450,936	570,000	570,000	1,657,498	32,149,945
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	369	4,561	5,567	24,000	24,000	5,567	6,441
50	Other Operating Expenses &	62,810	1,833	2,380	2,000	2,000	2,380	-
60	Capital Outlay	872,296	1,265,876	973,767	1,081,143	1,081,143	1,724,761	33,218,633
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingenci	-	-	-	-	-	-	-
80	Transfers Out	300,000	-	-	-	-	-	-
Total Expenditures		1,235,476	1,272,271	981,714	1,107,143	1,107,143	1,732,707	33,225,074
Net Change in Fund Balance		132,021	749,037	(530,778)	(537,143)	(537,143)	(75,209)	(1,075,129)
Beginning Fund Balance		1,986,862	2,118,883	2,867,921	2,337,143	2,337,143	2,337,143	2,261,934
Change in Fund Balance		132,021	749,037	(530,778)	(537,143)	(537,143)	(75,209)	(1,075,129)
Ending Fund Balance		2,118,883	2,867,921	2,337,143	1,800,000	1,800,000	2,261,934	1,186,805

* 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
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 Budget
Revenues								
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	928,451	1,082,000
89	Transfers In	7,963,379	1,046,634	650,000	650,000	650,000	650,000	-
Total Revenues		16,490,315	4,996,561	1,759,823	1,421,233	1,421,233	1,578,451	1,082,000
Expenditures								
10	Academic Salaries	-	-	1,874	-	-	-	778
30	Employee Benefits	-	-	397	-	-	-	85
40	Supplies And Materials	774	15,247	-	-	-	-	-
50	Other Operating Expenses & Services	31,743	197,225	179,769	160,309	310,309	133,149	76,000
60	Capital Outlay	2,466,197	2,929,469	4,965,945	14,626,097	14,476,097	2,890,003	64,653,289
70	Other Outgo	7,463,379	396,634	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		9,962,093	3,538,576	5,147,985	14,786,406	14,786,406	3,023,152	64,730,152
Net Change in Fund Balance		6,528,222	1,457,986	(3,388,161)	(13,365,173)	(13,365,173)	(1,444,701)	(63,648,152)
Beginning Fund Balance		11,170,498	17,698,720	19,156,706	15,768,544	15,768,544	15,768,544	14,323,843
Change in Fund Balance		6,528,222	1,457,986	(3,388,161)	(13,365,173)	(13,365,173)	(1,444,701)	(63,648,152)
Ending Fund Balance		17,698,720	19,156,706	15,768,544	2,403,371	2,403,371	14,323,843	(49,324,308)

*Budget will be adjusted at Adoption based on Board action at the June 26, 2025 Board of Trustee meeting to determine the amount of the Measure P Bond sale.

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	4,643,172	3,080,070	2,534,086	1,434,000	1,434,000	1,005,020	1,062,800
89	Transfers In	-	678,382	206,250	100,000	100,000	265,945	401,080
Total Revenues		4,643,172	3,758,452	2,740,336	1,534,000	1,534,000	1,270,965	1,463,880
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	777,038	626,263	666,783	750,955	750,955	431,667	556,721
30	Employee Benefits	316,823	318,247	290,012	362,260	362,260	174,718	265,009
40	Supplies And Materials	3,333,992	2,429,432	1,668,261	567,877	567,877	443,580	445,540
50	Other Operating Expenses & Servic	292,599	307,286	432,063	191,403	191,403	221,000	186,510
60	Capital Outlay	-	-	-	10,100	10,100	-	10,100
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	95,671	-	-	-	-
Total Expenditures		4,720,452	3,681,228	3,152,791	1,882,595	1,882,595	1,270,965	1,463,880
Net Change in Fund Balance		(77,280)	77,224	(412,455)	(348,595)	(348,595)	-	-
Beginning Fund Balance		6,830,312	6,753,032	6,830,256	6,417,801	6,417,801	6,417,801	6,417,801
Change in Fund Balance		(77,280)	77,224	(412,455)	(348,595)	(348,595)	-	-
Ending Fund Balance		6,753,032	6,830,256	6,417,801	6,069,207	6,069,207	6,417,801	6,417,801

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	112,433	180,668	180,646	112,450	118,450	108,579	81,650
89	Transfers In	45,976	-	-	-	-	-	-
Total Revenues		158,409	180,668	180,646	112,450	118,450	108,579	81,650
Expenditures								
10	Academic Salaries	37,296	58,094	68,616	71,250	77,250	30,203	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	2,267	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	29,803	32,400
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		158,410	173,874	111,901	118,972	124,972	63,311	72,565
Net Change in Fund Balance		-	6,794	68,745	(6,522)	(6,522)	45,268	9,085
Beginning Fund Balance		111,435	111,435	118,229	186,974	186,974	186,974	232,242
Change in Fund Balance		-	6,794	68,745	(6,522)	(6,522)	45,268	9,085
Ending Fund Balance		111,435	118,229	186,974	180,453	180,453	232,242	241,327

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	14,727	9,712	39,096	5,000	5,000	5,267	5,000
89	Transfers In	637,525	794,000	750,000	775,000	775,000	1,377,887	1,392,480
Total Revenues		652,252	803,712	789,096	780,000	780,000	1,383,154	1,397,480
Expenditures								
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	1,383,154	1,397,480
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		552,252	803,654	760,804	730,000	730,000	1,383,154	1,397,480
Net Change in Fund Balance		100,000	58	28,292	50,000	50,000	-	-
Beginning Fund Balance		1,986	101,986	102,044	130,336	130,336	130,336	130,336
Change in Fund Balance		100,000	58	28,292	50,000	50,000	-	-
Ending Fund Balance		101,986	102,044	130,336	180,336	180,336	130,336	130,336

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	31	61	49	-	-	137	10,000
89	Transfers In	62,475	55,000	39,068	55,000	55,000	55,000	35,000
Total Revenues		62,505	55,061	39,117	55,000	55,000	55,137	45,000
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	14,335	11,406	9,069	-	-	10,155	-
30	Employee Benefits	263	196	262	-	-	601	-
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	21,959	35,000
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	-	-	-	-	-	-	-
Total Expenditures		62,475	50,536	47,133	44,065	44,065	32,717	43,565
Net Change in Fund Balance		31	4,524	(8,016)	10,935	10,935	22,420	1,435
Beginning Fund Balance		3,461	3,492	8,016	-	-	-	22,420
Change in Fund Balance		31	4,524	(8,016)	10,935	10,935	22,420	1,435
Ending Fund Balance		3,492	8,016	-	10,935	10,935	22,420	23,855

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	40,180	63,957	59,828	65,000	65,000	81,343	75,000
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		40,180	63,957	59,828	65,000	65,000	81,343	75,000
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	470	2,168	6,561	4,300	4,300	4,645	54,000
50	Other Operating Expenses & Services	-	1,366	11,039	9,750	9,750	7,405	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	17,964	9,000
Total Expenditures		5,967	9,570	28,341	24,850	24,850	30,014	81,900
Net Change in Fund Balance		34,213	54,386	31,487	40,150	40,150	51,329	(6,900)
Beginning Fund Balance		13,447	47,660	102,047	133,534	133,534	133,534	184,863
Change in Fund Balance		34,213	54,386	31,487	40,150	40,150	51,329	(6,900)
Ending Fund Balance		47,660	102,047	133,534	173,684	173,684	184,863	177,963

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

Major Object Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-2025 Adopted Budget	2024-2025 Adjusted Budget	2024-2025 Projected Actuals	2025-26 Budget
Revenues							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	-	-	-	-	-	-
88 Local Revenues	23,168	24,484	21,753	22,000	22,000	16,800	20,000
89 Transfers In	(732)	-	-	-	-	-	-
Total Revenues	22,436	24,484	21,753	22,000	22,000	16,800	20,000
Expenditures							
10 Academic Salaries	-	-	-	-	-	-	-
20 Classified Salaries	-	-	-	-	-	-	-
30 Employee Benefits	-	-	-	-	-	-	-
40 Supplies And Materials	15,349	82,478	71,688	15,000	15,000	8,318	15,000
50 Other Operating Expenses & Services	4,003	2,205	14,059	15,000	15,000	4,437	4,800
60 Capital Outlay	1,537	120	-	-	-	-	-
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	-	-	-	-	-
Total Expenditures	20,888	84,803	85,747	30,000	30,000	12,755	19,800
Net Change in Fund Balance	1,548	(60,319)	(63,994)	(8,000)	(8,000)	4,045	200
Beginning Fund Balance	123,629	125,177	64,858	864	864	864	4,909
Change in Fund Balance	1,548	(60,319)	(63,994)	(8,000)	(8,000)	4,045	200
Ending Fund Balance	125,177	64,858	864	(7,136)	(7,136)	4,909	5,109

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	2024-2026 Adjusted Budget	2024-2025 Projected Actuals	2025-26 Budget
Revenues								
81	Federal Revenues	15,513,401	11,920,903	16,201,075	15,170,000	15,170,000	17,828,976	18,325,724
86	State Revenues	2,899,513	5,001,603	2,094,136	2,875,000	2,875,000	1,644,893	1,631,000
88	Local Revenues	780	-	12,519	-	-	8,453	8,000
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		18,413,694	16,922,506	18,307,730	18,045,000	18,045,000	19,482,322	19,964,724
Expenditures								
10	Academic Salaries	-	1,825	2,048	-	-	1,491	1,491
20	Classified Salaries	-	-	-	-	-	1,900	17,546
30	Employee Benefits	-	413	-	-	-	2,100	1,940
40	Supplies And Materials	-	-	460	-	-	37	37
50	Other Operating Expenses & Services	-	-	54	-	-	1,307	1,307
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	18,383,035	16,638,531	18,226,894	18,025,000	18,025,000	19,475,487	19,942,402
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		18,383,035	16,640,768	18,229,456	18,025,000	18,025,000	19,482,323	19,964,724
Net Change in Fund Balance		30,659	281,738	78,274	20,000	20,000	-	-
Beginning Fund Balance		449,697	480,356	762,094	840,368	840,368	840,368	840,368
Change in Fund Balance		30,659	281,738	78,274	20,000	20,000	-	-
Ending Fund Balance		480,356	762,094	840,368	860,368	860,368	840,368	840,368

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	2024-2025 Adopted Budget	2024-2025 Adjusted Budget	2024-2025 Projected Actuals	2025-26 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	-	-	1,800	10,000	10,000	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		-	-	1,800	10,000	10,000	-	-
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	19,992	3,797	6,307	-	-	-	-
50	Other Operating Expenses & Services	-	-	-	-	-	-	-
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	233	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	10,000	10,000	5,450	-
Total Expenditures		19,992	3,797	6,540	10,000	10,000	5,450	-
Net Change in Fund Balance		(19,992)	(3,797)	(4,740)	-	-	(5,450)	-
Beginning Fund Balance		210,748	190,757	186,960	182,220	182,220	182,220	176,770
Change in Fund Balance		(19,992)	(3,797)	(4,740)	-	-	(5,450)	-
Ending Fund Balance		190,757	186,960	182,220	182,220	182,220	176,770	176,770



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 Tentative Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	\$ 6,320,822	\$ 6,116,439	\$ 6,577,093
Additional Reserve required to meet 15% Principle	\$ 18,962,467	\$ 18,349,317	\$ 19,731,280
Total Designated	\$ 25,283,289	\$ 24,465,756	\$ 26,308,373
Undesignated:			
	\$ 10,760,267	\$ 13,348,406	\$ 5,343,169
Total Fund Balance	\$ 36,043,556	\$ 37,814,162	\$ 31,651,542
<i>% Designated Ending Balance/Expenditures</i>	20.00%	20.00%	20.00%
<i>% Total Ending Balance/Expenditures</i>	28.51%	30.91%	24.06%



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
Fund Balance						
Capital Outlay Fund (Fund 41)						
Equipment Replacement	1,199,726	41,443	(406,027)	-	400,000	1,235,142
PE Building Replacement-State Fund	-	1,166,055	(1,166,055)	-	-	-
Ergonomic Furniture & Equipment	43,179	50,000	(11,667)	-	-	81,512
Instructional Equipment Block Grant	1,094,238	-	(148,958)	-	-	945,280
Total Capital Outlay Fund Balances	2,337,143	1,257,498	(1,732,707)	-	400,000	2,261,934
Construction/District Projects Fund (Fund 43)						
Construction	4,071,701	928,451	(604,645)	-	650,000	5,045,507
PE Building Replacement	7,224,447	-	-	-	-	7,224,447
State Maintenance	4,207,532	-	(2,415,257)	-	-	1,792,275
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	264,864	-	(3,250)	-	-	261,614
Total Construction/District Proj. Fund Balances	15,768,544	928,451	(3,023,152)	-	650,000	14,323,843
Total Fund Balance	18,105,687	2,185,949	(4,755,859)	-	1,050,000	16,585,777



Santa Barbara City College

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

	June 30,2024 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
Fund Balance						
Capital Outlay Fund (Fund 41)						
Equipment Replacement	1,235,142	30,000	(1,500,000)	-	750,000	515,142
PE Building Replacement-State Fund	-	31,354,945	(31,354,945)	-	-	-
Ergonomic Furniture & Equipment	81,512	15,000	(15,000)	-	-	81,512
Instructional Equipment Block Grant	945,280	-	(355,129)	-	-	590,151
Total Equipment Fund Balances	2,261,934	31,399,945	(33,225,074)	-	750,000	1,186,805
Construction/District Projects Fund (Fund 43)						
Construction	5,045,507	1,082,000	(864,700)	-	-	5,262,807
PE Building Replacement	7,224,447	-	(60,910,314)	-	-	(53,685,867)
State Maintenance	1,792,275	-	(2,954,274)	-	-	(1,161,999)
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,614	-	(863)	-	-	260,751
Total Construction/District Proj. Fund Balances	14,323,843	1,082,000	(64,730,151)	-	-	(49,324,308)
Total Fund Balance	16,585,777	32,481,945	(97,955,224)	-	750,000	(48,137,503)

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	25,294,567	6,260,387	10,559,902	6,373,000	6,373,000	10,099,592	13,492,455
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		25,294,567	6,260,387	10,559,902	6,373,000	6,373,000	10,099,592	13,492,455
Expenditures								
10	Academic Salaries	25,294,567	6,309,981	-	-	-	10,099,592	13,492,455
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	-	-	-	-	-	-	-
Total Expenditures		25,294,567	6,309,981	-	-	-	10,099,592	13,492,455
Net Change in Fund Balance		-	(49,594)	10,559,902	6,373,000	6,373,000	-	-
Beginning Fund Balance		-	-	(49,594)	10,510,308	10,510,308	10,510,308	10,510,308
Change in Fund Balance		-	(49,594)	10,559,902	6,373,000	6,373,000	-	-
Ending Fund Balance		-	(49,594)	10,510,308	16,883,308	16,883,308	10,510,308	10,510,308

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	177,263	2,053,532	-	955,906	955,906	316,763	400,000
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		177,263	2,053,532	-	955,906	955,906	316,763	400,000
Expenditures								
10	Academic Salaries	2,674	28,728	54,643	29,083	29,083	34,103	29,859
20	Classified Salaries	25,106	85,641	125,557	107,595	107,595	34,102	72,818
30	Employee Benefits	3,577	20,438	20,036	19,089	19,089	9,396	9,690
40	Supplies And Materials	399	10,291	373	10,000	10,000	-	10,000
50	Other Operating Expenses & Services	99,244	613,016	576,661	542,420	542,420	366,050	162,996
60	Capital Outlay	13,711	27,860	-	85,000	90,000	10,601	80,000
70	Other Outgo	32,551	85,688	70,195	22,000	22,000	17,575	34,636
79	Appropriation for Contingencies	-	-	-	382,419	135,719	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		177,263	871,663	847,464	1,197,606	955,906	471,826	400,000
Net Change in Fund Balance		-	1,181,869	(847,464)	(241,700)	-	(155,063)	-
Beginning Fund Balance		-	-	1,181,869	334,405	334,405	334,405	179,342
Change in Fund Balance		-	1,181,869	(847,464)	(241,700)	-	(155,063)	-
Ending Fund Balance		-	1,181,869	334,405	92,705	334,405	179,342	179,342

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 Budget
Revenues								
88	Local Revenues	749,651	656,923	326,853	1,031,877	942,710	827,077	980,929
Total Revenues		749,651	656,923	326,853	1,031,877	942,710	827,077	980,929
Expenditures								
10	Academic Salaries	100,034	163,744	217,646	180,186	100,186	65,973	162,436
20	Classified Salaries	279,763	321,867	360,361	397,683	401,310	366,544	406,522
30	Employee Benefits	162,740	213,572	243,950	259,322	231,352	179,514	258,262
40	Supplies And Materials	6,827	36,886	23,532	53,494	63,524	11,714	45,000
50	Other Operating Expenses & Services	51,174	46,366	3,508	86,231	145,338	72,791	108,709
60	Capital Outlay	-	-	-	1,000	1,000	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		600,538	782,435	848,997	977,915	942,710	696,537	980,929
Net Change in Fund Balance		149,113	(125,512)	(522,144)	53,962	-	130,540	-
Beginning Fund Balance		498,543	647,656	522,144	-	-	-	130,540
Change in Fund Balance		149,113	(125,512)	(522,144)	53,962	-	130,540	-
Ending Fund Balance		647,656	522,144	-	53,962	-	130,540	130,540

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 Budget
Revenues								
86	State Revenues	1,125,901	1,502,029	1,164,429	1,400,000	1,400,000	906,853	1,200,000
Total Revenues		1,125,901	1,502,029	1,164,429	1,400,000	1,400,000	906,853	1,200,000
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	599,443	919,880	821,799	1,072,719	1,079,619	833,087	1,154,701
50	Other Operating Expenses & Serv	99,566	11,514	5,517	40,500	40,500	9,475	58,100
60	Capital Outlay	384,608	189,853	337,113	413,095	413,095	299,553	365,195
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		1,083,617	1,121,248	1,164,429	1,526,314	1,533,214	1,142,115	1,577,996
Net Change in Fund Balance		42,284	380,781	-	(126,314)	(133,214)	(235,262)	(377,996)
Beginning Fund Balance		1,723,122	1,765,406	2,146,187	2,146,187	2,146,187	2,146,187	1,910,925
Change in Fund Balance		42,284	380,781	-	(126,314)	(133,214)	(235,262)	(377,996)
Ending Fund Balance		1,765,406	2,146,187	2,146,187	2,019,873	2,012,973	1,910,925	1,532,929

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	568,970	501,150	1,390,853	500,000	1,328,516	1,378,222	1,369,516
89	Transfers In	94,028	-	515,948	225,000	225,000	180,761	255,000
Total Revenues		662,998	501,150	1,906,801	725,000	1,553,516	1,558,983	1,624,516
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	392,689	470,032	504,652	502,042	502,042	517,714	503,525
30	Employee Benefits	101,218	130,543	160,532	165,681	165,681	170,217	179,361
40	Supplies And Materials	12,837	10,523	8,531	10,500	10,500	8,867	9,000
50	Other Operating Expenses & Services	146,842	136,628	976,617	172,275	1,000,791	853,161	921,792
60	Capital Outlay	9,412	6,018	4,781	5,000	5,000	4,252	5,000
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		662,998	753,743	1,655,112	855,498	1,684,014	1,554,212	1,618,678
Net Change in Fund Balance		-	(252,594)	251,688	(130,498)	(130,498)	4,771	5,838
Beginning Fund Balance		(3,866)	(3,866)	(256,459)	(4,771)	(4,771)	(4,771)	-
Change in Fund Balance		-	(252,594)	251,688	(130,498)	(130,498)	4,771.38	5,838
Ending Fund Balance		(3,866)	(256,459)	(4,771)	(135,269)	(135,269)	-	5,838

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 Budget
Revenues							
81 Federal Revenues	-	-	-	-	-	-	-
86 State Revenues	-	6,975,981	606,606	-	-	-	-
88 Local Revenues	-	-	-	-	-	-	-
89 Transfers In	-	-	-	-	-	-	-
Total Revenues	-	6,975,981	606,606	-	-	-	-
Expenditures							
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	-	179,973	179,973	-
50 Other Operating Expenses & Services	-	693,442	79,670	-	1,112,653	1,112,653	-
60 Capital Outlay	-	362,774	17,656	-	29,263	29,263	-
70 Other Outgo	-	(136,978)	37,079	-	5,484	5,484	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	1,510,646	405,412	-	5,068,302	5,068,302	-
Net Change in Fund Balance	-	5,465,335	201,195	-	(5,068,302)	(5,068,302)	-
Beginning Fund Balance	-	-	5,465,335	5,666,530	5,666,530	5,666,530	598,228
Change in Fund Balance	-	5,465,335	201,195	-	(5,068,302)	(5,068,302)	-
Ending Fund Balance	-	5,465,335	5,666,530	5,666,530	598,228	598,228	598,228

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	292,731	395,432	1,016,026	1,007,580	1,007,580	927,580	925,000
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		292,731	395,432	1,016,026	1,007,580	1,007,580	927,580	925,000
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	80,613	163,597	202,040	279,238	279,238	223,000	232,474
30	Employee Benefits	39,361	67,699	81,928	119,129	119,129	116,000	118,542
40	Supplies And Materials	2,128	1,225	1,762	500	500	500	500
50	Other Operating Expenses & Services	1,108	8,899	79,346	90,668	90,668	34,237	35,964
60	Capital Outlay	194	1,294	5,365	5,100	5,100	-	5,100
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	644,251	17,723	17,723	504,136	532,420
Total Expenditures		123,404	242,714	1,014,692	512,358	512,358	877,873	925,000
Net Change in Fund Balance		169,327	152,718	1,334	495,222	495,222	49,707	-
Beginning Fund Balance		16,937	186,264	338,982	340,316	340,316	340,316	390,023
Change in Fund Balance		169,327	152,718	1,334	495,222	495,222	49,707	-
Ending Fund Balance		186,264	338,982	340,316	835,538	835,538	390,023	390,023

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 Budget
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	389,602	934,120	1,635,882	2,053,000	2,053,000	1,873,884	1,876,000
89	Transfers In	1,078,000	625,000	-	250,000	250,000	305,023	288,920
Total Revenues		1,467,602	1,559,120	1,635,882	2,303,000	2,303,000	2,178,907	2,164,920
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	565,081	685,049	810,625	939,197	939,197	762,000	750,005
30	Employee Benefits	279,905	284,869	330,390	361,602	361,602	292,000	295,319
40	Supplies And Materials	201,174	490,577	841,888	988,980	988,980	953,735	974,848
50	Other Operating Expenses & Services	52,950	76,526	128,572	133,220	104,740	143,765	144,748
60	Capital Outlay	179,051	15,731	4,408	5,000	33,480	27,407	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		1,278,161	1,552,752	2,115,883	2,428,000	2,428,000	2,178,907	2,164,920
Net Change in Fund Balance		189,441	6,368	(480,001)	(125,000)	(125,000)	-	-
Beginning Fund Balance		368,849	558,290	564,658	84,657	84,657	84,657	84,657
Change in Fund Balance		189,441	6,368	(480,001)	(125,000)	(125,000)	-	-
Ending Fund Balance		558,290	564,658	84,657	(40,343)	(40,343)	84,657	84,657

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 Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	10,718	50,101	19,821	17,000	17,000	26,116	24,000
Total Revenues		10,718	50,101	19,821	17,000	17,000	26,116	24,000
Expenditures								
20	Classified Salaries	-	785	-	-	-	-	-
30	Employee Benefits	-	13	-	-	-	-	-
40	Supplies And Materials	10,033	49,187	19,413	15,000	15,000	19,041	22,000
50	Other Operating Expenses & Services	686	116	408	2,000	2,000	605	2,000
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	66,832	-
Total Expenditures		10,718	50,101	19,821	17,000	17,000	86,477	24,000
Net Change in Fund Balance		-	-	-	-	-	(60,361)	-
Beginning Fund Balance		66,832	66,832	66,832	66,832	66,832	66,832	6,471
Change in Fund Balance		-	-	-	-	-	(60,361)	-
Ending Fund Balance		66,832	66,832	66,832	66,832	66,832	6,471	6,471



Santa Barbara City College
5 Year Fiscal Projections (Flat Enrollment)
2025-26 through 2029-30
as of 6/08/2025

	Projected Actuals	Tentative Budget	Projections			
	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	Stability	Stability	Stability	Stability	TCR	Stability
FTES (Current Year)	11,778	11,778	11,778	11,778	11,778	11,778
Credit FTES (3 Year Average)	9,796	9,406	9,370	9,370	9,370	9,370
Revenues						
State Revenues						
*State Principal Apportionment: Ongoing Funding	47,300,904	49,261,797	51,545,056	54,022,003	56,936,895	59,980,908
State Principal Apportionment: One-time Funding	0	0	-	-	-	-
*COLA	2,768,251	2,346,582	-	-	-	-
Other	9,600,000	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
Total State Revenues	59,669,155	62,239,700	62,245,056	64,722,003	67,636,895	70,680,908
Local Revenues						
*Local Secured Taxes	43,167,975	45,511,953	46,877,312	48,283,631	49,732,140	51,224,104
*Enrollment Fees	8,313,219	6,730,377	6,730,377	6,730,377	6,730,377	6,730,377
International Tuition	4,178,157	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000
Out-of-State Tuition	5,713,862	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Other	2,814,049	3,147,215	3,200,000	3,200,000	3,200,000	3,200,000
Total Local Revenues	64,187,262	62,889,545	64,307,689	66,714,008	68,162,517	69,654,481
Other Financing Sources	242,967	250,000	250,000	250,000	250,000	250,000
Total Revenues	124,099,384	125,379,245	126,802,745	131,686,011	136,049,412	140,585,389
Expenditures						
Academic Salaries	49,062,579	49,659,376	50,155,970	50,657,529	51,164,105	51,675,746
Classified Salaries	25,512,858	27,468,550	27,743,236	28,020,668	28,300,875	28,583,883
Employee Benefits	31,716,985	33,240,945	34,570,583	35,953,406	37,391,542	38,887,204
Supplies And Materials	1,771,729	2,023,832	2,044,070	2,064,511	2,085,156	2,106,008
Other Operating Expenses & Services	10,971,786	15,786,944	14,829,357	14,965,767	15,115,425	15,266,579
Capital Outlay	428,677	537,158	539,079	544,469	560,803	577,627
Other Outgo	516	0	0	0	0	0
Transfers Out	2,863,648	2,676,814	2,400,000	2,400,000	2,400,000	2,400,000
Total Expenditures	122,328,778	131,393,619	132,282,294	134,606,350	137,017,905	139,497,047
Adjustment	-	-	(2,739,775)	(2,920,339)	(968,493)	0
Net Change in Fund Balance	1,770,606	(6,014,374)	(2,739,775)	-	-	1,088,342
Beginning Fund Balance	36,043,556	37,814,162	31,799,788	29,060,013	29,060,013	29,060,013
Change in Fund Balance	1,770,606	(6,014,374)	(2,739,775)	-	-	1,088,342
Ending Fund Balance	37,814,162	31,799,788	29,060,013	29,060,013	29,060,013	30,148,356
State Reserve Requirement	6,116,439	6,569,681	6,614,115	6,730,318	6,850,895	6,974,852
BOT Reserve Requirement	18,349,317	19,709,043	19,842,344	20,190,953	20,552,686	20,924,557
Undesignated Reserve/(Deficit)	13,348,406	5,521,064	2,603,554	2,138,743	1,656,432	2,248,946
Select Ratios						
Revenues						
State Revenues as % of Total Revenues	48.1%	49.6%	49.1%	49.1%	49.7%	50.3%
Local Secured Taxes as % of Total Revenues	34.8%	36.3%	37.0%	36.7%	36.6%	36.4%
Enrollment Fees as % of Total Revenues	6.7%	5.4%	5.3%	5.1%	4.9%	4.8%
International/Non Resident Fees as % of Total Revenues	8.0%	6.0%	5.9%	6.5%	6.2%	6.0%
Other Fees as % of Total Revenues	2.5%	2.7%	2.7%	2.6%	2.5%	2.5%
Expenditures						
Salaries as a % of Total Expenditures	61.0%	58.7%	58.9%	58.5%	58.0%	57.5%
Benefits as a % of Total Expenditures	25.9%	25.3%	26.1%	26.7%	27.3%	27.9%
Total	86.9%	84.0%	85.0%	85.2%	85.3%	85.4%
Other Expenses as a % of Total Expenditures	13.1%	16.0%	15.0%	14.8%	14.7%	14.6%

*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 6/08/2025

	Projected Actuals	Tentative Budget	Projections			
	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
FTES (Current Year)	11,778	11,778	11,424	11,082	10,749	10,427
Credit FTES (3 Year Average)	9,796	9,406	9,276	9,092	8,819	8,554
Revenues						
State Revenues						
*State Principal Apportionment: Ongoing Funding	47,300,904	49,261,797	51,746,968	53,380,765	54,707,025	55,357,044
State Principal Apportionment: One-time Funding	0	0	-	-	-	-
*COLA	2,768,251	2,346,582	-	-	-	-
Other	9,600,000	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
Total State Revenues	59,669,155	62,239,700	62,446,968	64,080,765	65,407,025	66,057,044
Local Revenues						
*Local Secured Taxes	43,167,975	45,511,953	46,877,312	48,283,631	49,732,140	51,224,104
*Enrollment Fees	8,313,219	6,730,377	6,528,466	6,332,612	6,142,633	5,958,354
International Tuition	4,178,157	2,000,000	1,940,000	1,881,800	1,825,346	1,770,586
Out-of-State Tuition	5,713,862	5,500,000	5,335,000	5,174,950	5,019,702	4,869,110
Other	2,814,049	3,147,215	3,200,000	3,200,000	3,200,000	3,200,000
Total Local Revenues	64,187,262	62,889,545	63,880,777	64,872,993	65,919,821	67,022,155
Other Financing Sources	242,967	250,000	250,000	250,000	250,000	250,000
Total Revenues	124,099,384	125,379,245	126,577,745	129,203,758	131,576,846	133,329,198
Expenditures						
Academic Salaries	49,062,579	49,659,376	50,155,970	50,657,529	51,164,105	51,675,746
Classified Salaries	25,512,858	27,468,550	27,743,236	28,020,668	28,300,875	28,583,883
Employee Benefits	31,716,985	33,240,945	34,570,583	35,953,406	37,391,542	38,887,204
Supplies And Materials	1,771,729	2,023,832	2,044,070	2,064,511	2,085,156	2,106,008
Other Operating Expenses & Services	10,971,786	15,786,944	14,829,357	14,965,767	15,115,425	15,266,579
Capital Outlay	428,677	537,158	539,079	544,469	560,803	577,627
Other Outgo	516	0	0	0	0	0
Transfers Out	2,863,648	2,676,814	2,400,000	2,400,000	2,400,000	2,400,000
Total Expenditures	122,328,778	131,393,619	132,282,294	134,606,350	137,017,905	139,497,047
Adjustment	-	-	(2,852,275)	(5,402,592)	(5,441,060)	(6,167,849)
Net Change in Fund Balance	1,770,606	(6,014,374)	(2,852,275)	-	-	-
Beginning Fund Balance	36,043,556	37,814,162	31,799,788	28,947,513	28,947,513	28,947,513
Change in Fund Balance	1,770,606	(6,014,374)	(2,852,275)	-	-	-
Ending Fund Balance	37,814,162	31,799,788	28,947,513	28,947,513	28,947,513	28,947,513
State Reserve Requirement	6,116,439	6,569,681	6,614,115	6,730,318	6,850,895	6,974,852
BOT Reserve Requirement	18,349,317	19,709,043	19,842,344	20,190,953	20,552,686	20,924,557
Undesignated Reserve/(Deficit)	13,348,406	5,521,064	2,491,054	2,026,243	1,543,932	1,048,104
Select Ratios						
Revenues						
State Revenues as % of Total Revenues	48.1%	49.6%	49.3%	49.6%	49.7%	49.5%
Local Secured Taxes as % of Total Revenues	34.8%	36.3%	37.0%	37.4%	37.8%	38.4%
Enrollment Fees as % of Total Revenues	6.7%	5.4%	5.2%	4.9%	4.7%	4.5%
International/Non Resident Fees as % of Total Revenues	8.0%	6.0%	5.7%	5.5%	5.2%	5.0%
Other Fees as % of Total Revenues	2.5%	2.7%	2.7%	2.7%	2.6%	2.6%
Expenditures						
Salaries as a % of Total Expenditures	61.0%	58.7%	58.9%	58.5%	58.0%	57.5%
Benefits as a % of Total Expenditures	25.9%	25.3%	26.1%	26.7%	27.3%	27.9%
Total	86.9%	84.0%	85.0%	85.2%	85.3%	85.4%
Other Expenses as a % of Total Expenditures	13.1%	16.0%	15.0%	14.8%	14.7%	14.6%

*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 6/08/2025

	Projected Actuals	Tentative Budget	Projections			
	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	Stability	Stability	TCR	TCR	TCR	TCR
FTES (Current Year)	11,778	11,778	12,131	12,495	12,870	13,256
Credit FTES (3 Year Average)	9,796	9,406	9,464	9,654	9,944	10,242
Revenues						
State Revenues						
*State Principal Apportionment: Ongoing Funding	47,300,904	49,261,797	52,234,246	56,262,121	61,358,974	62,130,148
State Principal Apportionment: One-time Funding	0	0	-	-	-	-
*COLA	2,768,251	2,346,582	-	-	-	-
Other	9,600,000	10,631,321	10,700,000	10,700,000	10,700,000	10,700,000
Total State Revenues	59,669,155	62,239,700	62,934,246	66,962,121	72,058,974	72,830,148
Local Revenues						
*Local Secured Taxes	43,167,975	45,511,953	46,877,312	48,283,631	49,732,140	51,224,104
*Enrollment Fees	8,313,219	6,730,377	6,932,288	7,140,257	7,354,465	7,575,099
International Tuition	4,178,157	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018
Out-of-State Tuition	5,713,862	5,500,000	5,665,000	5,834,950	6,009,999	6,190,298
Other	2,814,049	3,147,215	3,200,000	3,200,000	3,200,000	3,200,000
Total Local Revenues	64,187,262	62,889,545	64,734,600	66,580,638	68,482,057	70,440,519
Other Financing Sources	242,967	250,000	250,000	250,000	250,000	250,000
Total Revenues	124,099,384	125,379,245	127,918,846	133,792,759	140,791,032	143,520,667
Expenditures						
Academic Salaries	49,062,579	49,659,376	50,155,970	50,657,529	51,164,105	51,675,746
Classified Salaries	25,512,858	27,468,550	27,743,236	28,020,668	28,300,875	28,583,883
Employee Benefits	31,716,985	33,240,945	34,570,583	35,953,406	37,391,542	38,887,204
Supplies And Materials	1,771,729	2,023,832	2,044,070	2,064,511	2,085,156	2,106,008
Other Operating Expenses & Services	10,971,786	15,786,944	14,829,357	14,965,767	15,115,425	15,266,579
Capital Outlay	428,677	537,158	539,079	544,469	560,803	577,627
Other Outgo	516	0	0	0	0	0
Transfers Out	2,863,648	2,676,814	2,400,000	2,400,000	2,400,000	2,400,000
Total Expenditures	122,328,778	131,393,619	132,282,294	134,606,350	137,017,905	139,497,047
Adjustment	-	-	(2,181,724)	(813,591)	-	-
Net Change in Fund Balance	1,770,606	(6,014,374)	(2,181,724)	0	3,773,126	4,023,620
Beginning Fund Balance	36,043,556	37,814,162	31,799,788	29,618,064	29,618,064	33,391,190
Change in Fund Balance	1,770,606	(6,014,374)	(2,181,724)	0	3,773,126	4,023,620
Ending Fund Balance	37,814,162	31,799,788	29,618,064	29,618,064	33,391,190	37,414,810
State Reserve Requirement	6,116,439	6,569,681	6,614,115	6,730,318	6,850,895	6,974,852
BOT Reserve Requirement	18,349,317	19,709,043	19,842,344	20,190,953	20,552,686	20,924,557
Undesignated Reserve/(Deficit)	13,348,406	5,521,064	3,161,605	2,696,794	5,987,609	9,515,401
Select Ratios						
Revenues						
State Revenues as % of Total Revenues	48.1%	49.6%	49.2%	50.0%	51.2%	50.7%
Local Secured Taxes as % of Total Revenues	34.8%	36.3%	36.6%	36.1%	35.3%	35.7%
Enrollment Fees as % of Total Revenues	6.7%	5.4%	5.4%	5.3%	5.2%	5.3%
International/Non Resident Fees as % of Total Revenues	8.0%	6.0%	6.0%	5.9%	5.8%	5.9%
Other Fees as % of Total Revenues	2.5%	2.7%	2.7%	2.6%	2.5%	2.4%
Expenditures						
Salaries as a % of Total Expenditures	61.0%	58.7%	58.9%	58.5%	58.0%	57.5%
Benefits as a % of Total Expenditures	25.9%	25.3%	26.1%	26.7%	27.3%	27.9%
Total	86.9%	84.0%	85.0%	85.2%	85.3%	85.4%
Other Expenses as a % of Total Expenditures	13.1%	16.0%	15.0%	14.8%	14.7%	14.6%

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

Santa Barbara City College
2024-25 UGF Projected Actual Values Comparison

	2024-25 Projected	Covid-19 Block Grant	2024-25 Proj+BG	2024-25 Adjusted Budget	Proj+BG vs Budget	2023-24 Actuals	Proj+BG vs 2023-24
1 - Academic Salaries	\$49,062,579	\$802,264	\$49,864,843	\$50,018,826	(\$153,983)	\$51,873,560	(\$2,008,717)
2 - Classified Salaries	\$25,512,858	\$1,831,708	\$27,344,566	\$27,579,137	(\$234,571)	\$25,705,259	\$1,639,307
3 - Benefits	\$31,716,985	\$1,106,958	\$32,823,943	\$32,139,561	\$684,382	\$31,948,845	\$875,098
4 - Supplies	\$1,771,729	\$169,399	\$1,941,128	\$2,039,699	(\$98,571)	\$1,889,865	\$51,263
5 - Services	\$10,971,786	\$1,100,690	\$12,072,476	\$14,973,283	(\$2,900,807)	\$12,072,476	\$0
6 - Equipment	\$428,677	\$29,263	\$457,940	\$622,588	(\$164,648)	\$886,178	(\$428,238)
7 - Other	\$516	\$0	\$516	\$0	\$516	\$1,192	(\$676)
8 - Transfers	\$2,858,877	\$5,807	\$2,864,684	\$2,750,000	\$114,684	\$2,039,068	\$825,616
	<u>\$122,324,007</u>	<u>\$5,046,089</u>	<u>\$127,370,096</u>	<u>\$130,123,094</u>	<u>(\$2,752,998)</u>	<u>\$126,416,443</u>	<u>\$953,653</u>
	Revenue		Revenue	Revenue	Revenue	Revenue	Revenue
Federal Revenues	\$59,669,155		\$59,669,155	\$61,025,349	(\$1,356,194)	\$65,525,535	(\$5,856,380)
State Revenues	\$64,187,261		\$64,187,261	\$62,099,815	\$2,087,446	\$62,325,839	\$1,861,422
Transfer	\$242,967		\$242,967	\$200,000	\$42,967	\$353,284	(\$110,317)
	<u>\$124,099,383</u>		<u>\$124,099,383</u>	<u>\$123,325,164</u>	<u>\$774,219</u>	<u>\$128,204,658</u>	<u>(\$4,105,275)</u>
Reserves Impact	\$1,775,376		(\$3,270,713)	(\$6,797,930)	\$3,527,217	\$1,788,215	(\$5,058,928)