Adopted Budget

for the Fiscal Year

July 1, 2026 – June 30, 2027

Dr. Erika Endrijonas

Superintendent/President

Board of Trustees

Jonathan Abboud

Jett Black-Maertz

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Dr. Charlotte A. Gullap-Moore

David Morris

Kyle Richards

Ellen Stoddard

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.*

2026-27 Adopted Budget Workbook

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SANTA BARBARA CITY COLLEGE

ASSUMPTIONS USED TO DEVELOP THE 2026-27 ADOPTED BUDGET

The 2026-27 Budget Assumptions are based on the 2026-27 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 developement process. The Adopted Budget is scheduled for approval by the Board of Trustees on September 10, 2026.

The 2026-27 Adopted Budget is based on the following assumptions:

REVENUES

State Revenue - Ongoing

	Assumption	Type	FY25-26 Actuals	FY26-27 Adopted Budget	$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1	**FTES**					
	Credit - Resident	FTES	9,251.26	9,251.26	-	0.00%
	Incarcerated	FTES	4.94	4.94	-	0.00%
	Dual Enrollment	FTES	1,109.03	1,109.03	-	0.00%
	Non-credit - Enhanced	FTES	331.88	331.88	-	0.00%
	Non-credit - Non Enhanced	FTES	1,073.38	1,073.38	-	0.00%
	Total	**FTES**	**11,770.49**	**11,770.49**	**-**	**0.00%**
2	**COLA**	% Rate	1.07%	4.31%		
3	**Student Centered Funding Formula Components (SCFF)**					
	a. Basic Allocation					
	i. Basic Allocation - Single College, Medium Sized	$ Amount	$ 8,877,529	$ 9,260,151	$ 382,622	4.31%
	ii. Basic Allocation - Wake Center, Large	$ Amount	$ 2,256,806	$ 2,354,075	$ 97,269	4.31%
	iii. Basic Allocation - Shott Center, Medium/Large	$ Amount	$ 1,627,112	$ 1,697,241	$ 70,129	4.31%
	iv. FTES Allocation	$ Amount	$ 66,286,887	$ 68,834,892	$ 2,548,005	3.84%
	b. Supplemental Allocation Factors					
	i. Pell Grant Recipients	$ Amount	$ 457,230	$ 476,937	$ 19,707	4.31%
		FTES	357	$ 357	-	0.00%
	ii. AB 540 Students	$ Amount	$ 3,437,551	$ 3,585,709	$ 148,158	4.31%
		FTES	2,684	$ 2,684	-	0.00%
	iii. California College Promise Grant Recipients	$ Amount	$ 8,149,454	$ 8,500,695	$ 351,241	4.31%
		FTES	6,363	$ 6,363	-	0.00%
	Assumption	**Type**	**FY25-26 Actuals**	**FY26-27 Adopted Budget**	**$ Incr/(Decr) Budget**	**% Incr/(Decr) Budget**
	c. Student Success Factors					
	i. Associate Degrees for Transfer	$ Amount	$ 2,022,967	$ 2,180,530	$ 157,563	7.79%
		FTES - 3 Yr Avg	670	$ 692	22	3.33%
	ii. Associate Degrees	$ Amount	$ 1,715,846	$ 1,829,975	$ 114,129	6.65%
		FTES - 3 Yr Avg	757	$ 774	17	2.24%
	iii. Credit Certificates	$ Amount	$ 312,155	$ 413,313	$ 101,158	32.41%
		FTES - 3 Yr Avg	207	$ 262	56	26.93%

	iv. Transfer Level Math & English Completed	$ Amount	$ 1,089,522	$ 1,153,286	$ 63,764	5.85%
		FTES - 3 Yr Avg	719	$ 727	8	1.11%
	v. Tranfser to Four-Year Colleges	$ Amount	$ 1,253,655	$ 1,326,200	$ 72,545	5.79%
		FTES - 3 Yr Avg	1,135	$ 1,179	44	3.88%
	vi. Nine or More CTE Units Completed	$ Amount	$ 1,688,155	$ 1,753,300	$ 65,145	3.86%
		FTES - 3 Yr Avg	2,235	$ 2,226	(10)	-0.43%
	vii. Regional Living Wage Achieved	$ Amount	$ 805,058	$ 754,153	$ (50,905)	-6.32%
		FTES - 3 Yr Avg	1,086	$ 998	(88)	-8.13%
	e. Property Tax - Part of Total Computational Revenue (TCR)	$ Amount	$ 47,577,004	$ 47,339,613	$ (237,391)	-0.50%
	f. Education Protection Act - Part of TCR	$ Amount	$ 22,593,182	$ 22,593,182	$ -	0.00%
	h. Lottery Revenue	$ Amount	2,404,640.00	$ 2,404,640	$ -	0.00%
4	**State mandated ongoing reimbursements**	$ Amount	$ 444,883	$ 444,883	$ -	0.00%
5	**Total Computational Revenue**					
	a. Calculated TCR	$ Amount	$ 104,668,097	$ 103,850,709	$ (817,388)	-0.78%
	b. Deficit Factor	% Rate	0.00%	0.0000%	0.00%	0.00%
		$ Amount	$ -	$ -	$ -	0.00%
	c. Available TCR	$ Amount	$ 104,668,097	$ 103,850,709	$ (817,388)	-0.78%
6	**Total Revenue from All Sources for Unrestricted General Fund (UGF)**	$ Amount	$ 124,213,120	$ 127,430,365	$ 3,217,245	2.59%

State Revenue - One Time

	Assumption	Type	FY25-26 Actuals	FY26-27 Adopted Budget	$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1	**State mandated one-time reimbursements**	$ Amount	$ -	$ -	$ -	0.00%
2	**State apportionment recalculations and prior-year adjustments**	$ Amount	$ -	$ -	$ -	0.00%
3	**Deferred Maintenance**					0.00%
	i. Original Apportionment	$ Amount	$ -		$ -	0.00%
	ii. Reapportionment	$ Amount	$ -		$ -	0.00%
	iii. Adjusted Apportionment	$ Amount	$ -		$ -	0.00%

Local Fees

	Assumption	Type	FY25-26 Actuals	FY26-27 Adopted Budget	$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1	**Enrollment Fees**	$ Rate	$ 46	$ 46	$ -	0.00%
		$ Amount	$ 6,852,361	$ 6,567,547	$ (284,814)	-4.16%
2	**International Tuition**	$ Rate	$ 383	$ 403	$ 20	5.22%
		FTES	391	309	(82)	-20.97%
		$ Amount	$ 3,046,848	$ 2,465,000	$ (581,848)	-19.10%
3	**Out-of-State Tuition**	$ Rate	$ 383	$ 403	$ 20	5.22%
		FTES	439	439	-	0.00%
		$ Amount	$ 4,557,794	$ 4,663,580	$ 105,786	2.32%

Expenditures

	Assumption	Type	FY25-26 Actuals	FY26-27 Adopted Budget	$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1	**Permanent Employees' salaries**	COLA	0.0%	0.0%	0.00%	-100.00%
		$ Amount	$ 57,731,444	$ 59,115,641	1,384,197	2.40%
2	**Short-term employees (staff/student)**	$ Amount	$ 17,269,485	$ 16,771,105	(498,380)	-2.89%
3	**Employer Contributions for Health Benefits**	$ Amount	$ 10,358,073	$ 11,282,531	924,457	8.92%
4	**State Unemployment Contribution**	$ Amount	$ 71,606	$ 35,450	(36,156)	-50.49%
5	**Workers Compensation Insurance**	$ Amount	$ 1,042,979	$ 1,058,278	15,299	1.47%

6	**CalPERS Employer Contribution**	% Rate	26.81%	26.40%	-0.41%	-1.53%
		$ Amount	$ 6,765,331	$ 6,535,395	(229,936)	-3.40%
7	**CalSTRS Employer Contribution**	% Rate	19.10%	19.10%	0.00%	0.00%
		$ Amount	$ 7,322,207	$ 6,620,152	(702,055)	-9.59%
8	**Utility Spending**	$ Amount	$ 2,601,425	$ 3,107,050	505,625	19.44%
9	**Instructional Supply, Printing, and Duplicated - Lottery Fund**	$ Amount	$ 909,822	$ 1,279,341	369,519	40.61%
10	**Total Non-labor Expenditures**	$ Amount	$ 17,094,593	$ 18,630,762	1,536,169	8.99%
11	**Total Expenditures in UGF**	$ Amount	$ 124,586,705	$ 127,255,331	2,668,626	2.14%

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
Parking Fund (FD 12200)	255,000	
Children's Center Fund (FD 33000)	235,000	
Internal Svc, Self-Ins (FD 61000)	1,531,000	
Fleet Services (FD 69100)	33,566	
Capital Outlay (FD41000)	650,000	
	2,704,566	-

Santa Barbara City College
2026-27
FY 2026-27 Adopted Budget - All Funds Combined

Major Object	Title	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues					
81	Federal Revenues	24,354,525.18	24,299,606.41	22,254,100.62	21,163,396.00
86	State Revenues	177,815,626.87	178,312,809.81	105,335,875.54	182,870,052.20
88	Local Revenues	83,297,862.70	79,194,461.81	87,007,183.46	87,649,865.39
89	Transfers In	91,132,315.00	10,967,607.76	6,939,665.18	3,316,457.13
Total Revenues		376,600,330	292,774,486	221,536,825	294,999,771
Expenditures		-			
10	Academic Salaries	55,391,801.53	55,242,494.77	54,450,835.94	56,746,880.17
20	Classified Salaries	36,195,396.29	37,318,074.77	34,405,109.08	40,210,908.54
30	Employee Benefits	38,913,788.29	39,154,831.72	37,475,337.25	40,660,406.25
40	Supplies And Materials	9,601,768.92	10,226,513.48	5,487,602.97	13,000,843.39
50	Other Operating Expenses & Services	71,825,539.89	67,169,355.32	35,875,016.82	55,714,174.36
60	Capital Outlay	126,927,540.09	128,027,745.89	13,783,946.15	75,176,330.89
70	Other Outgo	36,579,882.24	40,812,972.56	36,519,903.63	50,060,466.50
79	Appropriation for Contingencies	414,926.05	678,613.84	-	783,099.00
80	Transfers Out	3,622,757.38	3,518,944.16	6,990,657.50	3,591,998.00
Total Expenditures		**379,473,401**	**382,149,547**	**224,988,409**	**335,945,107**
Net Change in Fund Balance		**(2,873,071)**	**(89,375,061)**	**(3,451,585)**	**(40,945,336)**
	Beginning Fund Balance	**76,199,152**	**76,197,355**	**75,688,272**	**76,519,915**
	Change in Fund Balance	**(2,873,071)**	**(89,375,061)**	**(3,451,585)**	**(40,945,336)**
	Ending Fund Balance	**73,326,081**	**(13,177,705)**	**72,236,688**	**35,574,579**

** This table has been added by request under SBCC Board Item 11.2 (Response to Faculty Plenary) which was presented at the*

Santa Barbara City College
2026-27
FY 2026-27 Adopted Budget - Subtotal by Fund

Major Object	Title	Governmental Funds for Fiscal Year 2026 Budget								
		Total General Fund		Debt Service	Special Revenue	Capital Projects [1]	Enterprise Fund	Internal Service	*Expendable Trusts	
		Unrestricted	Restricted	Bond	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	-	2,794,656	-	14,116	-	-	-	18,354,624	21,163,396
86	State Revenues	63,516,160	88,346,389	13,317	199,752	29,163,434	-	-	1,631,000	182,870,052
88	Local Revenues	63,722,835	4,420,395	12,128,828	2,885,105	3,219,231	1,151,750	15,000	106,720	87,649,865
89	Transfers In	191,370	255,000	-	235,000	650,000	387,956	1,597,131	-	3,316,457
Total Revenues		127,430,365	95,816,440	12,142,146	3,333,973	33,032,665	1,539,706	1,612,131	20,092,344	294,999,771
Expenditures		-	-	-	-	-	-	-	-	
10	Academic Salaries	49,072,598	7,460,348	-	185,651	714	27,569	-	-	56,746,880
20	Classified Salaries	26,911,247	11,543,950	-	1,156,088	-	582,078	-	17,546	40,210,909
30	Employee Benefits	32,640,724	7,143,250	-	595,251	149	279,423	-	1,609	40,660,406
40	Supplies And Materials	1,871,732	9,391,329	-	1,184,918	1,627	482,237	-	69,000	13,000,843
50	Other Operating Expenses & Services	13,599,101	38,895,840	-	172,249	1,174,300	223,400	1,630,585	18,700	55,714,174
60	Capital Outlay	455,362	5,999,274	-	8,000	68,705,130	-	8,565	-	75,176,331
70	Other Outgo	-	13,720,919	16,392,146	-	-	-	-	19,947,402	50,060,467
79	Appropriation for Contingencies	-	783,099	-	-	-	-	-	-	783,099
80	Transfers Out	2,704,567	878,431	-	-	-	-	-	9,000	3,591,998
Total Expenditures		**127,255,331**	**95,816,440**	**16,392,146**	**3,302,157**	**69,881,920**	**1,594,707**	**1,639,150**	**20,063,257**	**335,945,107**
Net Change in Fund Balance		**175,034**	**-**	**(4,250,000)**	**31,816**	**(36,849,254)**	**(55,000)**	**(27,019)**	**29,087**	**(40,945,336)**
	Beginning Fund Balance	**40,612,505**	**3,617,479**	**10,799,043**	**262,513**	**89,587,971**	**6,608,663**	**129,245**	**2,667,612**	**154,285,030**
	Change in Fund Balance	**175,034**	**-**	**(4,250,000)**	**31,816**	**(36,849,254)**	**(55,000)**	**(27,019)**	**29,087**	**(40,945,336)**
	Ending Fund Balance	**40,787,539**	**3,617,479**	**6,549,043**	**294,328**	**52,738,717**	**6,553,663**	**102,226**	**2,696,699**	**113,339,694**

1 - State Funding for PE Building Project will move to Fund 49 in 2026-27. The details for Fund 49 will be provided on a subsequent meeting.

* 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
2026-27 Adopted Budget
Unrestricted General Fund - Fund 11

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	57,014,734	65,525,535	61,282,491	59,983,422	59,983,422	56,772,923	**63,516,160**
88	Local Revenues	60,018,020	62,325,839	65,497,547	64,037,317	64,073,977	67,144,584	**63,722,835**
89	Transfers In	266,768	353,284	315,882	250,000	250,000	295,613	**191,370**
Total Revenues		117,299,522	128,204,658	127,095,920	124,270,739	124,307,398	124,213,120	127,430,365
Expenditures								
10	Academic Salaries	45,320,841	51,873,560	48,420,425	49,610,124	49,410,203	49,299,509	**49,072,598**
20	Classified Salaries	24,525,145	25,705,259	24,567,343	27,776,722	27,987,747	25,701,421	**26,911,247**
30	Employee Benefits	29,812,325	31,948,845	31,402,684	33,337,175	33,514,478	32,491,182	**32,640,724**
40	Supplies And Materials	1,576,715	1,889,865	1,748,796	2,033,277	2,012,287	1,804,019	**1,871,732**
50	Other Operating Expenses & Services	13,672,972	12,072,476	12,479,990	14,076,865	14,135,540	11,477,144	**13,599,101**
60	Capital Outlay	579,234	886,178	397,405	553,158	625,860	582,177	**455,362**
70	Other Outgo	437,042	1,192	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	3,352,000	2,039,068	3,136,745	2,667,480	2,667,480	3,231,253	**2,704,567**
Total Expenditures		119,276,273	126,416,444	122,153,387	130,054,802	130,353,596	124,586,705	**127,255,331**
Net Change in Fund Balance		**(1,976,751)**	**1,788,214**	**4,942,533**	**(5,784,063)**	**(6,046,197)**	**(373,585)**	**175,034**
	Beginning Fund Balance	**36,232,094**	**34,255,343**	**36,043,556**	**40,986,090**	**40,986,090**	**40,986,090**	**40,612,505**
	Change in Fund Balance	(1,976,751)	1,788,214	4,942,533	(5,784,063)	(6,046,197)	(373,585)	**175,034**
	Ending Fund Balance	**34,255,343**	**36,043,556**	**40,986,090**	**35,817,477**	**34,939,892**	**40,612,505**	**40,787,539**

Santa Barbara City College
2026-27 Adopted Budget
General Fund - Fund 12

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	3,499,844	3,173,394	2,870,457	6,014,685	5,959,766	3,048,507	**2,794,656**
86	State Revenues	54,991,960	38,529,820	39,068,398	83,792,297	83,984,965	51,550,045	**88,346,389**
88	Local Revenues	2,136,760	2,469,044	4,215,622	4,172,782	4,389,631	3,125,063	**4,420,395**
89	Transfers In	889,279	515,948	358,050	262,000	262,000	256,842	**255,000**
Total Revenues		61,517,842	44,688,206	46,512,527	94,241,764	94,596,362	57,980,457	**95,816,440**
Expenditures								
10	Academic Salaries	5,823,353	5,307,541	5,821,141	5,551,825	5,597,230	5,046,497	**7,460,348**
20	Classified Salaries	5,790,191	5,795,233	8,089,447	6,684,675	7,561,807	6,822,102	**11,543,950**
30	Employee Benefits	3,717,575	3,915,927	5,236,278	4,734,408	4,799,022	4,280,852	**7,143,250**
40	Supplies And Materials	2,065,131	1,762,599	2,145,083	5,928,313	6,489,638	3,659,451	**9,391,329**
50	Other Operating Expenses & Services	30,215,251	22,502,491	19,797,700	54,334,291	48,820,944	27,471,507	**38,895,840**
60	Capital Outlay	2,982,941	1,675,044	2,586,614	8,706,768	8,702,061	5,158,634	**5,999,274**
70	Other Outgo	1,902,274	4,998,192	6,433,447	6,940,280	11,173,371	5,204,013	**13,720,919**
79	Appropriation for Contingencies	-	-	-	414,926	678,614	-	**783,099**
80	Transfers Out	1,383,890	410,245	836,267	946,277	842,464	368,067	**878,431**
Total Expenditures		53,880,607	46,367,272	50,945,977	94,241,764	94,665,150	58,011,124	**95,816,440**
Net Change in Fund Balance		**7,637,236**	**(1,679,066)**	**(4,433,450)**	**-**	**(68,788)**	**(30,666)**	**-**
	Beginning Fund Balance	**2,092,759**	**9,729,995**	**8,050,929**	**3,617,479**	**3,617,479**	**3,617,479**	**3,617,479**
	Change in Fund Balance	7,637,236	(1,679,066)	(4,433,450)	-	(68,788)	(30,666)	**-**
	Ending Fund Balance	**9,729,995**	**8,050,929**	**3,617,479**	**3,617,479**	**3,548,691**	**3,586,813**	**3,617,479**

Santa Barbara City College
2026-27 Adopted Budget
Bond Debt Service Fund - Fund 21

Major Object	Title	2021-22 Actuals	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues									
81	Federal Revenues	-	-	-	-	-	-	-	-
86	State Revenues	13,031	12,475	11,683	12,768	12,000	12,000	13,317	**13,317**
88	Local Revenues	4,730,380	5,043,596	5,081,440	5,798,274	8,542,356	5,511,644	12,128,828	**12,128,828**
89	Proceeds - Long Term Debt	-	-	-	-	7,636,130	7,636,130	-	-
Total Revenues		4,743,411	5,056,071	5,093,122	5,811,042	16,190,486	13,159,774	12,142,146	**12,142,146**
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	4,514,831	9,692,200	9,692,200	7,867,786	**16,392,146**
79	Appropriation for Contingencies	-	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures		4,395,150	4,497,600	4,581,225	4,514,831	9,692,200	9,692,200	7,867,786	**16,392,146**
Net Change in Fund Balance		**348,261**	**558,471**	**511,897**	**1,296,211**	**6,498,286**	**3,467,574**	**4,274,360**	**(4,250,000)**
	Beginning Fund Balance	**3,809,842**	**4,158,103**	**4,716,574**	**5,228,471**	**6,524,682**	**6,524,682**	**6,524,682**	**10,799,043**
	Change in Fund Balance	348,261	558,471	511,897	1,296,211	6,498,286	3,467,574	4,274,360	**(4,250,000)**
	Ending Fund Balance	**4,158,103**	**4,716,574**	**5,228,471**	**6,524,682**	**13,022,968**	**9,992,256**	**10,799,043**	**6,549,043**

Santa Barbara City College
2026-27 Adopted Budget
Food Services - Fund 32

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	984,221	1,655,703	2,005,102	2,005,102	2,149,227	2,185,998	**2,426,760**
89	Transfers In	625,000	-	267,174	170,903	163,931	17,499	**-**
Total Revenues		1,609,221	1,655,703	2,272,276	2,176,005	2,313,158	2,203,497	**2,426,760**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	685,834	810,625	789,451	752,505	783,355	787,529	**758,290**
30	Employee Benefits	284,883	330,390	293,479	295,319	295,742	293,318	**299,805**
40	Supplies And Materials	539,764	861,301	1,012,882	1,012,868	1,101,664	975,747	**1,157,102**
50	Other Operating Expenses & Services	76,641	128,980	149,057	149,058	185,170	222,791	**171,747**
60	Capital Outlay	15,731	4,408	27,407	27,400	10,000	8,771	**8,000**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	66,832	-	-	-	**-**
Total Expenditures		1,602,853	2,135,704	2,339,108	2,237,150	2,375,931	2,288,155	**2,394,944**
Net Change in Fund Balance		**6,368**	**(480,001)**	**(66,832)**	**(61,145)**	**(62,773)**	**(84,658)**	**31,816**
	Beginning Fund Balance	**625,122**	**631,490**	**151,489**	**84,657**	**84,657**	**84,657**	**(0)**
	Change in Fund Balance	6,368	(480,001)	(66,832)	(61,145)	(62,773)	(84,658)	**31,816**
	Ending Fund Balance	**631,490**	**151,489**	**84,657**	**23,512**	**21,884**	**(0)**	**31,815**

Santa Barbara City College
2026-27 Adopted Budget
Child Development Fund - Fund 33

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	15,573	21,132	19,166	14,116	14,116	17,091	**14,116**
86	State Revenues	241,010	267,594	224,088	199,752	199,752	195,135	**199,752**
88	Local Revenues	332,532	450,047	459,236	452,000	452,000	368,996	**458,345**
89	Transfers In	278,000	200,000	199,801	235,000	235,000	186,547	**235,000**
Total Revenues		867,115	938,772	902,291	900,868	900,868	767,769	**907,213**
Expenditures								
10	Academic Salaries	171,286	182,689	182,281	192,514	192,514	196,127	**185,651**
20	Classified Salaries	354,880	421,796	434,565	397,227	397,227	277,893	**397,798**
30	Employee Benefits	240,420	262,788	270,699	275,745	275,745	266,427	**295,446**
40	Supplies And Materials	12,365	12,210	14,020	32,081	32,081	11,562	**27,816**
50	Other Operating Expenses & Services	242	1,573	726	3,300	3,300	1,045	**502**
60	Capital Outlay	-	-	-	-	-	-	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		779,193	881,057	902,291	900,868	900,868	753,053	**907,213**
Net Change in Fund Balance		**87,922**	**57,716**	**-**	**-**	**-**	**14,715**	**-**
	Beginning Fund Balance	**102,160**	**190,082**	**247,798**	**247,798**	**247,798**	**247,798**	**262,513**
	Change in Fund Balance	87,922	57,716	-	-	-	14,715	**-**
	Ending Fund Balance	**190,082**	**247,798**	**247,798**	**247,798**	**247,798**	**262,513**	**262,513**

Santa Barbara City College

2026-27 Adopted Budget
Capital Outlay* Fund - Fund 41

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals 1	2026-27 Adopted Budget 1
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	1,040,000	-	323,843	32,197,156	32,501,671	2,709,879	**29,163,434**
88	Local Revenues	31,308	50,936	86,518	45,000	45,000	62,403	**30,000**
89	Transfers In	950,000	400,000	370,315	750,000	750,000	440,000	**650,000**
Total Revenues		2,021,308	450,936	780,676	32,992,156	33,296,671	3,212,282	**29,843,434**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**-**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	4,561	5,567	6,441		7,480	-	**-**
50	Other Operating Expenses & Services	1,833	2,380	15,990		29,948	334,855	**13,726**
60	Capital Outlay	1,265,876	973,768	955,944	33,626,617	32,508,402	2,740,128	**30,564,708**
70	Other Outgo	-	-	-	-		-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		1,272,271	981,714	978,375	33,626,617	32,545,830	3,074,983	**30,578,434**
Net Change in Fund Balance		**749,037**	**(530,778)**	**(197,699)**	**(634,461)**	**750,841**	**137,299**	**(735,000)**
	Beginning Fund Balance	**2,118,883**	**2,867,921**	**2,337,142**	**2,139,443**	**2,139,443**	**2,139,443**	**2,276,742**
	Change in Fund Balance	749,037	(530,778)	(197,699)	(634,461)	750,841	137,299	**(735,000)**
	Ending Fund Balance	**2,867,921**	**2,337,142**	**2,139,443**	**1,504,982**	**2,890,284**	**2,276,742**	**1,541,742**

1 - State Funded PE Building Project moving to Fund 49 in 2026-27.

** Formerly called "Equipment Fund." BP 6305 Reserves - Minimum Fund Balance of $1.5 million.*

Santa Barbara City College

2026-27 Adopted Budget
Bond Construction Fund - Fund 42

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget 1
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	-	-	-	1,515,356	1,515,356	2,423,245	**2,107,231**
89	Transfers In	-	-	-	79,999,722	79,999,722	79,999,722	**-**
Total Revenues		-	-	-	81,515,078	81,515,078	82,422,967	**2,107,231**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**178,102**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	-	-	-	-	-	383	**-**
50	Other Operating Expenses & Services	-	-	-	691,999	811,546	625,382	**266,980**
60	Capital Outlay	-	-	-	79,307,723	79,188,176	4,032,088	**33,874,465**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		-	-	-	79,999,722	79,999,722	4,657,852	**34,319,547**
Net Change in Fund Balance		**-**	**-**	**-**	**1,515,356**	**1,515,356**	**77,765,115**	**(32,212,316)**
	Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**	**-**	**77,765,115**
	Change in Fund Balance	-	-	-	1,515,356	1,515,356	77,765,115	**(32,212,316)**
	Ending Fund Balance	**-**	**-**	**-**	**1,515,356**	**1,515,356**	**77,765,115**	**45,552,799**

Santa Barbara City College

2026-27 Adopted Budget
Construction/District Projects Fund - Fund 43

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget 1
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	3,193,234	71,233	-	-		-	**-**
88	Local Revenues	756,693	1,038,590	958,679	1,082,000	1,082,000	822,862	**1,082,000**
89	Transfers In	1,046,634	650,000	650,000	-	-	3,825,000	**-**
Total Revenues		4,996,561	1,759,823	1,608,679	1,082,000	1,082,000	4,647,862	**1,082,000**
Expenditures								
10	Academic Salaries	-	1,874	-	778	778	-	**714**
20	Classified Salaries	-	-	9,513	-	-	29,500	**-**
30	Employee Benefits	-	397	-	85	85	3,094	**149**
40	Supplies And Materials	15,247	-	23,218	-	1,627	5,445	**1,627**
50	Other Operating Expenses & Services	197,225	179,769	505,654	796,000	1,507,000	562,787	**893,594**
60	Capital Outlay	2,929,469	4,965,945	4,339,008	4,696,002	6,983,375	4,000,753	**4,265,957**
70	Other Outgo	396,634	-	-	-	-	-	
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	3,000,000	**-**
Total Expenditures		3,538,576	5,147,985	4,877,393	5,492,865	8,492,865	7,601,579	**5,162,041**
Net Change in Fund Balance		**1,457,986**	**(3,388,161)**	**(3,268,714)**	**(4,410,865)**	**(7,410,865)**	**(2,953,717)**	**(4,080,041)**
	Beginning Fund Balance	**17,698,720**	**19,156,706**	**15,768,544**	**12,499,830**	**12,499,830**	**12,499,830**	**9,546,114**
	Change in Fund Balance	1,457,986	(3,388,161)	(3,268,714)	(4,410,865)	(7,410,865)	(2,953,717)	**(4,080,041)**
	Ending Fund Balance	**19,156,706**	**15,768,544**	**12,499,830**	**8,088,965**	**5,088,965**	**9,546,114**	**5,466,073**

BP 6305 Reserves - Minimum Fund Balance of $2 million.

Santa Barbara City College
2026-27 Adopted Budget
Campus Store - Fund 51

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget 1
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	3,080,070	2,534,086	1,387,937	1,246,300	1,250,000	1,389,989	**1,070,100**
89	Transfers In	678,382	206,250	320,042	401,080	243,067	370,210	**387,956**
Total Revenues		3,758,452	2,740,336	1,707,979	1,647,380	1,493,067	1,760,199	**1,458,056**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	626,263	666,783	576,826	556,721	556,721	589,044	**582,078**
30	Employee Benefits	318,247	290,012	253,877	265,009	265,009	262,074	**276,866**
40	Supplies And Materials	2,429,432	1,668,261	524,329	524,330	480,337	553,836	**480,337**
50	Other Operating Expenses & Servic	307,286	432,063	352,947	301,320	191,000	385,692	**191,000**
60	Capital Outlay	-	-	-	-	-	-	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	95,671	-	-	-	-	**-**
Total Expenditures		3,681,228	3,152,791	1,707,979	1,647,380	1,493,067	1,790,646	**1,530,281**
Net Change in Fund Balance		**77,224**	**(412,455)**	**-**	**-**	**-**	**(30,447)**	**(72,224)**
	Beginning Fund Balance	**6,753,086**	**6,830,310**	**6,417,855**	**6,417,855**	**6,417,855**	**6,417,855**	**6,387,408**
	Change in Fund Balance	77,224	(412,455)	-	-	-	(30,447)	**(72,224)**
	Ending Fund Balance	**6,830,310**	**6,417,855**	**6,417,855**	**6,417,855**	**6,417,855**	**6,387,408**	**6,315,184**

2025-26 Ending Fund Balance includes approximately $2 million in cash.

Santa Barbara City College
2026-27 Adopted Budget
School of Extended Learning - Fund 59

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget 1
Revenues								
81	Federal Revenues	-	-	-	-	-	-	
86	State Revenues	-	-	-	-	-	-	
88	Local Revenues	180,668	180,646	95,783	81,650	81,650	57,755	**81,650**
89	Transfers In	-	-	5,759	-	-	431	**-**
Total Revenues		180,668	180,646	101,542	81,650	81,650	58,186	**81,650**
Expenditures								
10	Academic Salaries	58,094	68,616	38,594	35,069	40,279	11,661	**27,569**
20	Classified Salaries	53,638	1,561	-	-	-	-	**-**
30	Employee Benefits	31,823	6,872	2,991	3,196	3,671	840	**2,557**
40	Supplies And Materials	2,985	4,518	1,039	1,900	1,900	5,210	**1,900**
50	Other Operating Expenses & Services	27,333	30,334	45,763	32,400	32,400	6,011	**32,400**
60	Capital Outlay	-	-	-	-	-	183	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		173,874	111,901	88,387	72,565	78,249	23,905	**64,426**
Net Change in Fund Balance		**6,794**	**68,745**	**13,155**	**9,085**	**3,401**	**34,281**	**17,224**
	Beginning Fund Balance	**111,435**	**118,229**	**186,974**	**186,974**	**186,974**	**186,974**	**221,255**
	Change in Fund Balance	6,794	68,745	13,155	9,085	3,401	34,281	**17,224**
	Ending Fund Balance	**118,229**	**186,974**	**200,129**	**196,059**	**190,375**	**221,255**	**238,479**

Santa Barbara City College

2026-27 Adopted Budget
Internal Service, Self-Insurance Fund - Fund 61

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	9,712	39,096	4,531	5,000	5,000	(3,038)	**5,000**
89	Transfers In	794,000	750,000	1,528,580	1,392,480	1,392,480	1,392,480	**1,531,000**
Total Revenues		803,712	789,096	1,533,111	1,397,480	1,397,480	1,389,442	**1,536,000**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**-**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	-	-	-	-	-	-	**-**
50	Other Operating Expenses & Services	803,654	760,804	1,374,058	1,397,480	1,409,680	1,403,750	**1,607,585**
60	Capital Outlay	-	-	-	-	-	-	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		803,654	760,804	1,374,058	1,397,480	1,409,680	1,403,750	**1,607,585**
Net Change in Fund Balance		**58**	**28,292**	**159,053**	**-**	**(12,200)**	**(14,308)**	**(71,585)**
	Beginning Fund Balance	**119,896**	**119,954**	**148,246**	**148,246**	**148,246**	**148,246**	**133,938**
	Change in Fund Balance	58	28,292	-	-	(12,200)	(14,308)	**(71,585)**
	Ending Fund Balance	**119,954**	**148,246**	**307,299**	**148,246**	**136,046**	**133,938**	**62,353**

Santa Barbara City College

2026-27 Adopted Budget
Internal Service, Fleet Services Fund - Fund 69

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	61	49	56	10,000	10,000	139	**10,000**
89	Transfers In	55,000	39,068	30,000	35,000	35,000	33,566	**66,131**
Total Revenues		55,061	39,117	30,056	45,000	45,000	33,705	**76,131**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	11,406	9,069	10,287	10,000	10,000	13,438	**-**
30	Employee Benefits	196	262	613	910	910	1,223	**-**
40	Supplies And Materials	2,780	163	2	-	-	-	**-**
50	Other Operating Expenses & Services	30,179	34,202	17,357	24,090	24,090	23,736	**23,000**
60	Capital Outlay	5,975	3,436	-	8,565	8,565		**8,565**
70	Other Outgo	-	-	-	-			**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		50,536	47,133	28,259	43,565	43,565	38,397	**31,565**
Net Change in Fund Balance		**4,524**	**(8,016)**	**1,797**	**1,435**	**1,435**	**(4,693)**	**44,566**
	Beginning Fund Balance	**3,492**	**8,016**	**-**	**1,797**	**-**	**-**	**(4,693)**
	Change in Fund Balance	4,524	(8,016)	1,797	1,435	1,435	(4,693)	**44,566**
	Ending Fund Balance	**8,016**	**-**	**1,797**	**3,232**	**1,435**	**(4,693)**	**39,873**

Santa Barbara City College

2026-27 Adopted Budget
Associated Students - Fund 71

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	63,957	59,828	73,028	75,000	75,000	74,322	**75,000**
89	Transfers In	-		30,000	-	-	-	**-**
Total Revenues		63,957	59,828	103,028	75,000	75,000	74,322	**75,000**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**-**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	2,168	6,561	4,993	54,000	54,000	18,443	**54,000**
50	Other Operating Expenses & Services	1,366	11,039	8,105	13,900	13,900	21,856	**13,900**
60	Capital Outlay	421	-	-	-			
70	Other Outgo	-	5,000	-	5,000	5,000	5,000	**5,000**
79	Appropriation for Contingencies	-	-	-	-			
80	Transfers Out	5,615	5,741	48,464	9,000	9,000	17,215	**9,000**
Total Expenditures		9,570	28,341	61,562	81,900	81,900	62,514	**81,900**
Net Change in Fund Balance		**54,386**	**31,487**	**41,466**	**(6,900)**	**(6,900)**	**11,808**	**(6,900)**
	Beginning Fund Balance	**47,660**	**102,047**	**133,534**	**133,534**	**133,534**	**133,534**	**145,342**
	Change in Fund Balance	54,386	31,487	41,466	(6,900)	(6,900)	11,808	**(6,900)**
	Ending Fund Balance	**102,047**	**133,534**	**175,000**	**126,634**	**126,634**	**145,342**	**138,442**

Santa Barbara City College

2026-27 Adopted Budget

Student Representation Fees - Fund 72

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Projected Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	24,484	21,753	20,171	20,000	20,000	23,348	**20,000**
89	Transfers In	-	-	-	-	-	-	**-**
Total Revenues		24,484	21,753	20,171	20,000	20,000	23,348	**20,000**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**-**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	82,478	71,688	7,494	15,000	15,000	4,250	**15,000**
50	Other Operating Expenses & Services	2,205	14,059	3,585	4,800	4,800	4,711	**4,800**
60	Capital Outlay	120	-	-	-	-	-	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		84,803	85,747	11,079	19,800	19,800	8,961	**19,800**
Net Change in Fund Balance		**(60,319)**	**(63,994)**	**9,092**	**200**	**200**	**14,387**	**200**
	Beginning Fund Balance	**125,177**	**64,858**	**864**	**9,956**	**9,956**	**9,956**	**24,343**
	Change in Fund Balance	(60,319)	(63,994)	9,092	200	200	14,387	**200**
	Ending Fund Balance	**64,858**	**864**	**9,956**	**10,156**	**10,156**	**24,343**	**24,543**

Santa Barbara City College

2026-27 Adopted Budget
Financial Aid - Fund 74

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	11,920,903	16,201,075	18,466,210	18,325,724	18,325,724	19,366,553	**18,354,624**
86	State Revenues	5,001,603	2,094,136	1,714,731	1,631,000	1,631,000	2,066,655	**1,631,000**
88	Local Revenues	-	12,519	9,662	8,000	8,000	155,863	**11,720**
89	Transfers In	-	-	-	-	-	-	**-**
Total Revenues		16,922,506	18,307,730	20,190,603	19,964,724	19,964,724	21,589,071	**19,997,344**
Expenditures								
10	Academic Salaries	1,825	2,048	1,491	1,491	1,491	1,483	**-**
20	Classified Salaries	-	-	20,034	17,546	17,546	50,915	**17,546**
30	Employee Benefits	413	460	2,129	1,940	1,940	5,029	**1,609**
40	Supplies And Materials	-	-		-	-	-	**-**
50	Other Operating Expenses & Services	-	54	37	37	37	808	**-**
60	Capital Outlay	-	-	1,307	1,307	1,307	-	**-**
70	Other Outgo	16,638,531	18,226,894	19,754,901	19,942,402	19,942,402	22,213,671	**19,942,402**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		16,640,768	18,229,456	19,779,899	19,964,723	19,964,723	22,271,906	**19,961,557**
Net Change in Fund Balance		**281,738**	**78,274**	**410,704**	**1**	**1**	**(682,835)**	**35,787**
	Beginning Fund Balance	**480,356**	**762,094**	**840,368**	**1,251,072**	**1,251,072**	**1,251,072**	**568,237**
	Change in Fund Balance	281,738	78,274	410,704	1	1	(682,835)	**-**
	Ending Fund Balance	**762,094**	**840,368**	**1,251,072**	**1,251,073**	**1,251,073**	**568,237**	**568,237**

Santa Barbara City College

2026-27 Adopted Budget

School of Extended Learning Trusts - Fund 77

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	-	1,800	-		41,333	26,550	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		-	1,800	-	-	41,333	26,550	-
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	3,797	6,307	524	-	-	18,431	-
50	Other Operating Expenses & Services	-	-	-	-	-	9,732	-
60	Capital Outlay	-	-	-	-	-	18,005	-
70	Other Outgo	-	233	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	5,759		-	431	-
Total Expenditures		3,797	6,540	6,283	-	-	46,599	-
Net Change in Fund Balance		**(3,797)**	**(4,740)**	**(6,283)**	**-**	**41,333**	**(20,049)**	**-**
	Beginning Fund Balance	**157,416**	**153,620**	**148,880**	**142,597**	**142,597**	**142,597**	**122,548**
	Change in Fund Balance	(3,797)	(4,740)	(6,283)	-	41,333	(20,049)	-
	Ending Fund Balance	**153,620**	**148,880**	**142,597**	**142,597**	**183,931**	**122,548**	**122,548**

Santa Barbara City College

2026-27

Unrestricted General Fund - Fund 11 Reserves

	June 30, 2025 Actual Ending Balance	June 30, 2026 Projected Actuals Ending Balance	June 30, 2027 Adopted Budget Ending Balance
Designated:			
State Mandated Contingency (5%)	$ 6,107,669	$ 6,229,335	$ 6,362,767
Additional Reserve required to meet 15% Principle	$ 18,323,008	$ 18,688,006	$ 19,088,300
Total Designated	$ 24,430,677	$ 24,917,341	$ 25,451,067
Undesignated:	$ 16,555,413	$ 15,695,164	$ 15,336,472
Total Fund Balance	$ 40,986,090	$ 40,612,505	$ 40,787,539
% Designated Ending Balance/Expenditures	20.00%	20.00%	20%
% Total Ending Balance/Expenditures	33.55%	32.60%	32.05%

Santa Barbara City College

FY 2025-26 Capital Projects Fund Balance Analysis

	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
Fund Balance						
Capital Outlay Fund (Fund 41)						
Equipment Replacement	1,199,726	502,403	(164,285)	-	-	1,537,844
PE Building Replacement-State Fund	-	2,709,879	(2,709,879)	-	-	-
Ergonomic Furniture & Equipment	79,251	-	(12,914)	-	-	66,337
Instructional Equipment Block Grant	860,467	-	(187,905)	-	-	672,562
Total Capital Outlay Fund Balances	2,139,444	3,212,282	(3,074,983)	-	-	2,276,743
Bond Construction Fund (Fund 42)						
Campus Paving Project	-	9,142,343	(318,569)	-	-	8,823,774
PE Building Replacement - Bond Fund	-	72,900,205	(4,133,439)	-	-	68,766,766
East & West Campus Entries Improvements	-	380,419	(205,844)	-	-	174,575
Total Bond Construction Fund Balances	-	82,422,967	(4,657,852)	-	-	77,765,115
Construction/District Projects Fund (Fund 43)						
Construction	5,033,338	4,647,862	(4,114,680)	-	-	5,566,520
PE Building Replacement-Local Funds	5,509,509	-	(2,151,656)	-	-	3,357,853
State Maintenance	1,695,370	-	(1,335,243)	-	-	360,127
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,613	-	-	-	-	261,613
Total Construction/District Proj. Fund Balances	12,499,830	4,647,862	(7,601,579)	-	-	9,546,113
Total Fund Balance	14,639,274	90,283,111	(15,334,414)	-	-	89,587,971

Santa Barbara City College

FY 2026-27 Capital Projects Fund Balance Plan - Adopted Budget

	June 30,2026 Ending Fund Balance	2026-27 Projected Revenues	2026-27 Projected Expenses	2026-27 Intrafund Transfers	2026-27 Transfers From UGF	June 30, 2027 Projected Ending Fund Balance
Fund Balance						
Capital Outlay Fund (Fund 41)						
Equipment Replacement	1,537,844	30,000	(1,150,000)	-	750,000	1,167,844
PE Building Replacement-State Fund	-	29,163,434	(29,163,434)	-	-	-
Ergonomic Furniture & Equipment	66,337	15,000	(15,000)	-	-	66,337
Instructional Equipment Block Grant	672,562	-	(264,461)	-	-	408,101
Total Capital Outlay Fund Balances	2,276,743	29,208,434	(30,592,895)	-	750,000	1,642,282
Bond Construction Fund (Fund 42)						
Campus Paving Project	8,823,774		(4,411,887)	-	-	4,411,887
PE Building Replacement - Bond Fund	68,766,766		(29,778,522)	-	-	38,988,244
East & West Campus Entries Improvements	174,575		(129,138)	-	-	45,437
Total Bond Construction Fund Balances	77,765,115	-	(34,319,547)	-	-	43,445,568
Construction/District Projects Fund (Fund 43)						
Construction	5,566,520	1,082,000	(864,700)	-	-	5,783,820
PE Building Replacement - Local Fund	3,357,853	-	(2,787,061)	-	-	570,792
State Maintenance	360,127	-	(1,695,369)	-	-	(1,335,242)
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,613	-	(863)	-	-	260,750
Total Construction/District Proj. Fund Balances	9,546,113	1,082,000	(5,347,993)	-	-	5,280,120
Total Fund Balance	89,587,971	30,290,434	(70,260,436)	-	750,000	50,367,970

Santa Barbara City College
2026-27 Adopted Budget
Education Protection Account (EPA) - Fund 11020

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	6,260,387	10,559,902	20,689,572	16,289,666	16,289,666	22,593,182	15,669,806
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		6,260,387	10,559,902	20,689,572	16,289,666	16,289,666	22,593,182	15,669,806
Expenditures								
10	Academic Salaries	6,309,981	-	20,689,572	16,289,666	16,289,666	22,593,182	15,669,806
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		6,309,981	-	20,689,572	16,289,666	16,289,666	22,593,182	**15,669,806**
Net Change in Fund Balance		**(49,594)**	**10,559,902**	**-**	**-**	**-**	**-**	**-**
	Beginning Fund Balance	**-**	**(49,594)**	**10,510,308**	**10,510,308**	**10,510,308**	**10,510,308**	**10,510,308**
	Change in Fund Balance	(49,594)	10,559,902	-	-		-	**-**
	Ending Fund Balance	**(49,594)**	**10,510,308**	**10,510,308**	**10,510,308**	**10,510,308**	**10,510,308**	**10,510,308**

Santa Barbara City College
2026-27 Adopted Budget
Retention Enrollment Outreach SB85 - 12069

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2024-25 Adjusted Budget	2024-25 Projected Actuals	2025-26 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	2,053,532	-	535,989	419,917	419,917	257,419	**182,545**
88	Local Revenues	-	-	-	-	-	-	**-**
89	Transfers In	-	-	-	-	-	-	**-**
Total Revenues		2,053,532	-	535,989	419,917	419,917	257,419	**182,545**
Expenditures								
10	Academic Salaries	28,728	54,643	37,961	44,081	7,787	5,297	**7,787**
20	Classified Salaries	85,641	125,557	74,280	34,564	12,343	(437)	**3,991**
30	Employee Benefits	20,438	20,036	11,493	10,413	2,870	1,256	**1,298**
40	Supplies And Materials	10,291	373	1,997	10,000	-	131	**-**
50	Other Operating Expenses & Services	613,016	576,661	375,640	182,996	336,917	216,296	**133,391**
60	Capital Outlay	27,860	-	10,601	85,000	35,000	14,455	**26,014**
70	Other Outgo	85,688	70,195	24,017	20,226	25,000	20,422	**10,064**
79	Appropriation for Contingencies	-		-	32,637	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		871,663	847,464	535,989	419,917	419,917	257,419	**182,545**
Net Change in Fund Balance		**1,181,869**	**(847,464)**	**-**	**-**	**0**	**-**	**(0)**
	Beginning Fund Balance	**-**	**1,181,869**	**334,405**	**334,405**	**334,405**	**334,405**	**334,405**
	Change in Fund Balance	1,181,869	(847,464)	-	-	0	-	**(0)**
	Ending Fund Balance	**1,181,869**	**334,405**	**334,405**	**334,405**	**334,405**	**334,405**	**334,405**

Santa Barbara City College
2026-27 Adopted Budget
Restricted Health Fees - Fund 12124

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Projected Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tentative Budget
Revenues								
88	Local Revenues	656,923	326,853	1,091,287	980,929	980,929	758,893	**900,976**
Total Revenues		656,923	326,853	1,091,287	980,929	980,929	758,893	**900,976**
Expenditures								
10	Academic Salaries	163,744	217,646	72,023	162,436	162,436	91,393	**162,436**
20	Classified Salaries	321,867	360,361	381,482	406,522	406,522	392,535	**409,343**
30	Employee Benefits	213,572	243,950	181,628	258,262	258,262	203,391	**195,398**
40	Supplies And Materials	36,886	23,532	14,728	45,000	45,000	14,776	**45,000**
50	Other Operating Expenses & Services	46,366	3,508	98,060	108,709	108,709	72,211	**88,800**
60	Capital Outlay	-	-	998	-	-	766	**-**
70	Other Outgo	-	-	209	-	-		**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		782,435	848,997	749,128	980,929	980,929	775,072	**900,976**
Net Change in Fund Balance		**(125,512)**	**(522,144)**	**342,159**	**-**	**-**	**(16,179)**	**-**
	Beginning Fund Balance	**647,656**	**522,144**	**-**	**342,159**	**342,159**	**342,159**	**325,980**
	Change in Fund Balance	(125,512)	(522,144)	342,159	-	-	(16,179)	**-**
	Ending Fund Balance	**522,144**	**-**	**342,159**	**342,159**	**342,159**	**325,980**	**325,980**

Santa Barbara City College
2026-27 Adopted Budget
Restricted Lottery - Fund 12165

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Projected Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tenative Budget
Revenues								
86	State Revenues	1,502,029	1,164,429	1,486,612	1,620,096	1,620,096	1,301,234	**1,711,061**
Total Revenues		1,502,029	1,164,429	1,486,612	1,620,096	1,620,096	1,301,234	**1,711,061**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	-	-	-	-	-	-	**-**
30	Employee Benefits	-	-	-	-	-	-	**-**
40	Supplies And Materials	919,880	821,799	860,776	1,197,101	1,197,101	909,822	**1,279,341**
50	Other Operating Expenses & Serv	11,514	5,517	11,048	57,800	57,800	19,112	**43,350**
60	Capital Outlay	189,853	337,113	308,650	365,195	365,195	372,299	**388,370**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		1,121,248	1,164,429	1,180,474	1,620,096	1,620,096	1,301,233	**1,711,061**
Net Change in Fund Balance		**380,781**	**-**	**306,138**	**-**	**-**	**1**	**-**
	Beginning Fund Balance	**1,765,406**	**2,146,187**	**2,146,187**	**2,452,325**	**2,452,325**	**2,452,325**	**2,452,326**
	Change in Fund Balance	380,781	-	306,138	-	-	1	**-**
	Ending Fund Balance	**2,146,187**	**2,146,187**	**2,452,325**	**2,452,325**	**2,452,325**	**2,452,326**	**2,452,326**

Santa Barbara City College
2026-27 Adopted Budget
Parking & Transportation Program - Fund 12200

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	501,150	1,390,853	1,359,130	1,369,516	1,369,516	1,482,413	**1,369,516**
89	Transfers In	-	515,948	351,555	255,000	255,000	256,842	**255,000**
Total Revenues		501,150	1,906,801	1,710,685	1,624,516	1,624,516	1,739,255	**1,624,516**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	470,032	504,652	563,042	503,525	503,525	604,372	**505,866**
30	Employee Benefits	130,543	160,532	176,826	179,361	179,361	182,072	**188,148**
40	Supplies And Materials	10,523	8,531	9,986	14,836	14,836	14,608	**10,000**
50	Other Operating Expenses & Services	136,628	976,617	931,206	921,794	921,794	933,111	**917,502**
60	Capital Outlay	6,018	4,781	5,010	5,000	5,000	5,092	**3,000**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		753,743	1,655,112	1,686,070	1,624,516	1,624,516	1,739,255	**1,624,516**
Net Change in Fund Balance		**(252,594)**	**251,688**	**24,615**	**-**	**-**	**(0)**	**-**
	Beginning Fund Balance	**(3,866)**	**(256,459)**	**(4,771)**	**19,844**	**19,844**	**19,844**	**19,844**
	Change in Fund Balance	(252,594)	251,688	24,615	-	-	(0)	**-**
	Ending Fund Balance	**(256,459)**	**(4,771)**	**19,844**	**19,844**	**19,844**	**19,844**	**19,844**

Santa Barbara City College
2026-27 Adopted Budget
COVID-19 Recovery Block Grant - Fund 12282

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Projected Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Adopted Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	6,975,981	606,606	1	-	-	-	-
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
Total Revenues		6,975,981	606,606	1	-	-	-	-
Expenditures								
10	Academic Salaries	170,795	110,451	802,264	-	-	-	-
20	Classified Salaries	242,258	13,311	1,831,708	-	-	-	-
30	Employee Benefits	111,208	17,954	1,106,958	-	-	-	-
40	Supplies And Materials	67,148	129,290	179,973	-	-	-	-
50	Other Operating Expenses & Services	693,442	79,670	1,112,653	-	-	91,654	-
60	Capital Outlay	362,774	17,656	47,263	-	-	26,221	-
70	Other Outgo	(136,978)	37,079	5,484	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		1,510,646	405,412	5,086,302	-	-	117,874	-
Net Change in Fund Balance		**5,465,335**	**201,195**	**(5,086,301)**	**-**	**-**	**(117,874)**	**-**
	Beginning Fund Balance	**-**	**5,465,335**	**5,666,530**	**580,229**	**580,229**	**580,229**	**462,354**
	Change in Fund Balance	5,465,335	201,195	(5,086,301)	-	-	(117,874)	-
	Ending Fund Balance	**5,465,335**	**5,666,530**	**580,229**	**580,229**	**580,229**	**462,354**	**462,354**

Santa Barbara City College

2026-27 Adopted Budget

Facilities Rentals - Fund 12331

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tentative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	395,432	1,016,026	951,643	951,600	785,064	768,756	**785,064**
89	Transfers In	-	-	-	-	-	-	**-**
Total Revenues		395,432	1,016,026	951,643	951,600	785,064	768,756	**785,064**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	163,597	202,040	239,134	239,178	239,178	227,749	**243,106**
30	Employee Benefits	67,699	81,928	124,171	120,949	120,949	130,747	**136,062**
40	Supplies And Materials	1,225	1,762	1,131	1,200	1,000	75	**1,000**
50	Other Operating Expenses & Services	8,899	79,346	18,275	18,290	16,940	22,476	**16,940**
60	Capital Outlay	1,294	5,365	-	-	-	-	**387,956**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	644,251	520,384	571,983	406,998	387,709	**-**
Total Expenditures		242,714	1,014,692	903,095	951,600	785,064	768,756	**785,064**
Net Change in Fund Balance		**152,718**	**1,334**	**48,548**	**-**	**-**	**-**	**-**
	Beginning Fund Balance	**186,264**	**338,982**	**340,316**	**388,864**	**388,864**	**388,864**	**388,864**
	Change in Fund Balance	152,718	1,334	48,548	-	-	-	**-**
	Ending Fund Balance	**338,982**	**340,316**	**388,864**	**388,864**	**388,864**	**388,864**	**388,864**

Santa Barbara City College

2026-27 Adopted Budget

Food Services - Fund 32000

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2026-27 Tenative Budget
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	934,120	1,635,882	1,970,130	1,970,152	2,114,277	2,146,934	**2,391,810**
89	Transfers In	625,000	-	267,174	170,903	163,931	-	**-**
Total Revenues		1,559,120	1,635,882	2,237,304	2,141,055	2,278,208	2,146,934	**2,391,810**
Expenditures								
10	Academic Salaries	-	-	-	-	-	-	**-**
20	Classified Salaries	685,049	810,625	789,451	752,505	783,355	787,529	**754,290**
30	Employee Benefits	284,869	330,390	293,479	295,319	295,742	293,318	**299,805**
40	Supplies And Materials	490,577	841,888	978,515	978,518	1,067,314	939,326	**1,122,752**
50	Other Operating Expenses & Services	76,526	128,572	148,452	148,458	184,570	220,147	**171,147**
60	Capital Outlay	15,731	4,408	27,407	27,400	10,000	8,771	**8,000**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	-	-	-	-	**-**
Total Expenditures		1,552,752	2,115,883	2,237,304	2,202,200	2,340,981	2,249,091	**2,355,994**
Net Change in Fund Balance		**6,368**	**(480,001)**	**-**	**(61,145)**	**(62,773)**	**(102,157)**	**35,816**
	Beginning Fund Balance	**558,290**	**564,658**	**84,657**	**84,657**	**84,657**	**84,657**	**(17,499)**
	Change in Fund Balance	6,368	(480,001)	-	(61,145)	(62,773)	(102,157)	**35,816**
	Ending Fund Balance	**564,658**	**84,657**	**84,657**	**23,512**	**21,884**	**(17,499)**	**18,316**

Santa Barbara City College

2026-27 Adopted Budget

School of Culinary Arts Venues - Fund 32100

Major Object	Title	2022-23 Actuals	2023-2024 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Projected Actuals	2025-26 Tenative Budget
Revenues								
81	Federal Revenues	-	-	-	-	-	-	**-**
86	State Revenues	-	-	-	-	-	-	**-**
88	Local Revenues	50,101	19,821	34,972	34,950	34,950	39,064	**34,950**
Total Revenues		50,101	19,821	34,972	34,950	34,950	39,064	**34,950**
Expenditures								
20	Classified Salaries	785	-	-	-	-	-	**4,000**
30	Employee Benefits	13	-	-	-	-	-	**-**
40	Supplies And Materials	49,187	19,413	34,368	34,350	34,350	36,421	**34,350**
50	Other Operating Expenses & Services	116	408	605	600	600	2,643	**600**
60	Capital Outlay	-	-	-	-	-	-	**-**
70	Other Outgo	-	-	-	-	-	-	**-**
79	Appropriation for Contingencies	-	-	-	-	-	-	**-**
80	Transfers Out	-	-	66,832	-	-	-	**-**
Total Expenditures		50,101	19,821	101,804	34,950	34,950	39,064	**38,950**
Net Change in Fund Balance		**-**	**-**	**(66,832)**	**-**	**-**	**-**	**(4,000)**
	Beginning Fund Balance	**66,832**	**66,832**	**66,832**	**66,832**	**66,832**	**66,832**	**66,832**
	Change in Fund Balance	-	-	(66,832)	-	-	-	**(4,000)**
	Ending Fund Balance	**66,832**	**66,832**	**(0)**	**66,832**	**66,832**	**66,832**	**62,832**

Santa Barbara City College
5 Year Fiscal Projections (Flat Enrollment)
2025-26 through 2029-30
as of 6/3/2026

MYP FD 11 (2026-27 COLA @ 4.31%)

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Stability	Stability	SCFF	SCFF	SCFF	SCFF
FTES (Current Year)	**11,770**	**11,770**	**11,770**	**11,770**	**11,770**	**11,770**
Credit FTES (3-Year Average)	**9,473**	**9,565**	**9,753**	**9,753**	**9,753**	**9,753**
Projected COLA		*4.31%*	*3.30%*	*3.09%*	*3.11%*	*3.11%*
Revenues						
State Revenues						
* State Principal Apportionment: Ongoing Funding	47,462,930	52,602,816	56,015,359	59,411,934	62,936,127	66,604,975
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	9,309,993	10,913,344	10,913,344	10,913,344	10,913,344	10,913,344
Total State Revenues	**56,772,923**	**63,516,160**	**66,928,703**	**70,325,278**	**73,849,471**	**77,518,319**
Local Revenues						
*Local Secured Taxes	49,860,265	47,197,613	47,197,613	47,197,613	47,197,613	47,197,613
*Enrollment Fees	6,852,361	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	3,046,848	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,557,794	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,827,316	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
Total Local Revenues	**67,144,584**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**
Other Financing Sources	295,613	191,370	191,370	191,370	191,370	191,370
Total Revenues	**124,213,119**	**127,430,365**	**130,842,908**	**134,239,483**	**137,763,676**	**141,432,524**
Expenditures						
Academic Salaries	49,299,509	49,072,598	49,440,642	49,811,447	50,185,033	50,561,421
Classified Salaries	25,701,421	26,911,247	27,113,081	27,316,430	27,521,303	27,727,713
Employee Benefits	32,491,182	32,640,724	33,946,353	35,304,207	36,716,375	38,185,030
Supplies and Materials	1,804,019	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	11,477,144	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	582,177	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,231,253	2,704,566	2,704,566	2,704,566	2,704,566	2,704,566
Total Expenditures	**124,586,705**	**127,255,331**	**129,810,794**	**132,456,753**	**135,197,031**	**138,035,617**
Net Change in Fund Balance	**(373,586)**	**175,034**	**1,032,114**	**1,782,730**	**2,566,645**	**3,396,907**
Beginning Fund Balance	**40,986,090**	**40,612,504**	**40,787,539**	**41,819,653**	**43,602,383**	**46,169,028**
Change in Fund Balance	(373,586)	175,034	1,032,114	1,782,730	2,566,645	3,396,907
Ending Fund Balance	**40,612,504**	**40,787,539**	**41,819,653**	**43,602,383**	**46,169,028**	**49,565,935**
State Reserve Requirement (5%)	6,229,335	6,362,767	6,490,540	6,622,838	6,759,852	6,901,781
BOT Reserve Requirement (15%)	18,688,006	19,088,300	19,471,619	19,868,513	20,279,555	20,705,343
Combined Reserve Requirement (20%)	**24,917,341**	**25,451,066**	**25,962,159**	**26,491,351**	**27,039,406**	**27,607,123**
Undesignated Reserve (Deficit)	15,695,163	15,336,473	15,857,494	17,111,032	19,129,621	21,958,812
Select Ratios						
Revenues						
State Revenue as % of Total Revenues	**45.7%**	**49.8%**	**51.2%**	**52.4%**	**53.6%**	**54.8%**
Local Secured Taxes as % of Total Revenues	**40.1%**	**37.0%**	**36.1%**	**35.2%**	**34.3%**	**33.4%**
Enrollment Fees as % of Total Revenues	**5.5%**	**5.2%**	**5.0%**	**4.9%**	**4.8%**	**4.6%**
International / Non Resident Fees as % of Total Revenues	**6.1%**	**5.6%**	**5.4%**	**5.3%**	**5.2%**	**5.0%**
Other Fees as % of Total Revenues	**2.3%**	**2.2%**	**2.2%**	**2.1%**	**2.1%**	**2.0%**
Other Financing Sources as % of Total Revenues	**0.2%**	**0.2%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**
Expenditures						
Salaries as % of Total Expenditures	60.2%	59.7%	59.0%	58.2%	57.5%	56.7%
Benefits as % of Total Expediture	26.1%	25.6%	26.2%	26.7%	27.2%	27.7%
Total (Salaries & Benefits as % of Total Expenditures)	**86.3%**	**85.4%**	**85.1%**	**84.9%**	**84.6%**	**84.4%**
Other Expenses as % of Total Expenditures	13.7%	14.6%	14.9%	15.1%	15.4%	15.6%

footnotes:

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

Santa Barbara City College
5 Year Fiscal Projections (1% Increase Enrollment)
2025-26 through 2029-30
as of 6/3/2026

MYP FD 11 (2026-27 COLA @ 4.31%)

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Stability	Stability	SCFF	SCFF	SCFF	SCFF
FTES (Current Year)	**11,770**	**11,888**	**12,007**	**12,127**	**12,248**	**12,371**
Credit FTES (3-Year Average)	**9,473**	**9,597**	**9,851**	**9,949**	**10,015**	**10,015**
Projected COLA		*4.31%*	*3.06%*	*3.34%*	*3.14%*	*3.14%*
Revenues						
State Revenues						
* State Principal Apportionment: Ongoing Funding	47,462,930	53,110,256	57,396,057	61,352,654	65,474,345	69,222,893
State Principal Apportionment: One-time Funding	-	-	-	-	-	
Other	9,309,993	10,913,344	10,913,344	10,913,344	10,913,344	10,913,344
Total State Revenues	**56,772,923**	**64,023,600**	**68,309,401**	**72,265,998**	**76,387,689**	**80,136,237**
Local Revenues						
*Local Secured Taxes	49,860,265	47,197,613	47,197,613	47,197,613	47,197,613	47,197,613
*Enrollment Fees	6,852,361	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	3,046,848	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,557,794	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,827,316	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
Total Local Revenues	**67,144,584**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**
Other Financing Sources	295,613	191,370	191,370	191,370	191,370	191,370
Total Revenues	**124,213,119**	**127,937,805**	**132,223,606**	**136,180,203**	**140,301,894**	**144,050,442**
Expenditures						
Academic Salaries	49,299,509	49,072,598	49,440,642	49,811,447	50,185,033	50,561,421
Classified Salaries	25,701,421	26,911,247	27,113,081	27,316,430	27,521,303	27,727,713
Employee Benefits	32,491,182	32,640,724	33,946,353	35,304,207	36,716,375	38,185,030
Supplies and Materials	1,804,019	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	11,477,144	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	582,177	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,231,253	2,704,566	2,704,566	2,704,566	2,704,566	2,704,566
Total Expenditures	**124,586,705**	**127,255,331**	**129,810,794**	**132,456,753**	**135,197,031**	**138,035,617**
Net Change in Fund Balance	**(373,586)**	**682,474**	**2,412,812**	**3,723,450**	**5,104,863**	**6,014,825**
Beginning Fund Balance	**40,986,090**	**40,612,504**	**41,294,979**	**43,707,791**	**47,431,241**	**52,536,104**
Change in Fund Balance	(373,586)	682,474	2,412,812	3,723,450	5,104,863	6,014,825
Ending Fund Balance	**40,612,504**	**41,294,979**	**43,707,791**	**47,431,241**	**52,536,104**	**58,550,929**
State Reserve Requirement (5%)	6,229,335	6,362,767	6,490,540	6,622,838	6,759,852	6,901,781
BOT Reserve Requirement (15%)	18,688,006	19,088,300	19,471,619	19,868,513	20,279,555	20,705,343
Combined Reserve Requirement (20%)	**24,917,341**	**25,451,066**	**25,962,159**	**26,491,351**	**27,039,406**	**27,607,123**
Undesignated Reserve (Deficit)	15,695,163	15,843,913	17,745,632	20,939,890	25,496,697	30,943,806
Select Ratios						
Revenues						
State Revenue as % of Total Revenues	**45.7%**	**50.0%**	**51.7%**	**53.1%**	**54.4%**	**55.6%**
Local Secured Taxes as % of Total Revenues	**40.1%**	**36.9%**	**35.7%**	**34.7%**	**33.6%**	**32.8%**
Enrollment Fees as % of Total Revenues	**5.5%**	**5.1%**	**5.0%**	**4.8%**	**4.7%**	**4.6%**
International / Non Resident Fees as % of Total Revenues	**6.1%**	**5.6%**	**5.4%**	**5.2%**	**5.1%**	**4.9%**
Other Fees as % of Total Revenues	**2.3%**	**2.2%**	**2.1%**	**2.1%**	**2.0%**	**2.0%**
Other Financing Sources as % of Total Revenues	**0.2%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**
Expenditures						
Salaries as % of Total Expenditures	60.2%	59.7%	59.0%	58.2%	57.5%	56.7%
Benefits as % of Total Expediture	26.1%	25.6%	26.2%	26.7%	27.2%	27.7%
Total (Salaries & Benefits as % of Total Expenditures)	**86.3%**	**85.4%**	**85.1%**	**84.9%**	**84.6%**	**84.4%**
Other Expenses as % of Total Expenditures	13.7%	14.6%	14.9%	15.1%	15.4%	15.6%

footnotes:

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

SBCC

Santa Barbara City College
5 Year Fiscal Projections (1% Decrease Enrollment)
2025-26 through 2029-30
as of 6/3/2026

MYP FD 11 (2026-27 COLA @ 4.31%)

	Unaudited Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Stability	Stability	SCFF	SCFF	SCFF	SCFF
FTES (Current Year)	**11,770**	**11,653**	**11,536**	**11,421**	**11,307**	**11,194**
Credit FTES (3-Year Average)	**9,473**	**9,532**	**9,656**	**9,559**	**9,463**	**9,463**
Projected COLA		*4.31%*	*3.06%*	*3.34%*	*3.14%*	*3.14%*
Revenues						
State Revenues						
* State Principal Apportionment: Ongoing Funding	47,462,930	52,602,816	55,604,922	58,706,150	62,242,177	65,889,234
State Principal Apportionment: One-time Funding	-	-	-	-	-	
Other	9,309,993	10,913,344	10,913,344	10,913,344	10,913,344	10,913,344
Total State Revenues	**56,772,923**	**63,516,160**	**66,518,266**	**69,619,494**	**73,155,521**	**76,802,578**
Local Revenues						
*Local Secured Taxes	49,860,265	47,197,613	47,197,613	47,197,613	47,197,613	47,197,613
*Enrollment Fees	6,852,361	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	3,046,848	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,557,794	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,827,316	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
Total Local Revenues	**67,144,584**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**	**63,722,835**
Other Financing Sources	295,613	191,370	191,370	191,370	191,370	191,370
Total Revenues	**124,213,119**	**127,430,365**	**130,432,471**	**133,533,699**	**137,069,726**	**140,716,783**
Expenditures						
Academic Salaries	49,299,509	49,072,598	49,440,642	49,811,447	50,185,033	50,561,421
Classified Salaries	25,701,421	26,911,247	27,113,081	27,316,430	27,521,303	27,727,713
Employee Benefits	32,491,182	32,640,724	33,946,353	35,304,207	36,716,375	38,185,030
Supplies and Materials	1,804,019	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	11,477,144	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	582,177	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,231,253	2,704,566	2,704,566	2,704,566	2,704,566	2,704,566
Total Expenditures	**124,586,705**	**127,255,331**	**129,810,794**	**132,456,753**	**135,197,031**	**138,035,617**
Net Change in Fund Balance	**(373,586)**	**175,034**	**621,677**	**1,076,946**	**1,872,695**	**2,681,166**
Beginning Fund Balance	**40,986,090**	**40,612,504**	**40,787,539**	**41,409,216**	**42,486,162**	**44,358,857**
Change in Fund Balance	(373,586)	175,034	621,677	1,076,946	1,872,695	2,681,166
Ending Fund Balance	**40,612,504**	**40,787,539**	**41,409,216**	**42,486,162**	**44,358,857**	**47,040,023**
State Reserve Requirement (5%)	6,229,335	6,362,767	6,490,540	6,622,838	6,759,852	6,901,781
BOT Reserve Requirement (15%)	18,688,006	19,088,300	19,471,619	19,868,513	20,279,555	20,705,343
Combined Reserve Requirement (20%)	**24,917,341**	**25,451,066**	**25,962,159**	**26,491,351**	**27,039,406**	**27,607,123**
Undesignated Reserve (Deficit)	15,695,163	15,336,473	15,447,057	15,994,811	17,319,450	19,432,900
Select Ratios						
Revenues						
State Revenue as % of Total Revenues	**45.7%**	**49.8%**	**51.0%**	**52.1%**	**53.4%**	**54.6%**
Local Secured Taxes as % of Total Revenues	**40.1%**	**37.0%**	**36.2%**	**35.3%**	**34.4%**	**33.5%**
Enrollment Fees as % of Total Revenues	**5.5%**	**5.2%**	**5.0%**	**4.9%**	**4.8%**	**4.7%**
International / Non Resident Fees as % of Total Revenues	**6.1%**	**5.6%**	**5.5%**	**5.3%**	**5.2%**	**5.1%**
Other Fees as % of Total Revenues	**2.3%**	**2.2%**	**2.2%**	**2.1%**	**2.1%**	**2.0%**
Other Financing Sources as % of Total Revenues	**0.2%**	**0.2%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**
Expenditures						
Salaries as % of Total Expenditures	60.2%	59.7%	59.0%	58.2%	57.5%	56.7%
Benefits as % of Total Expediture	26.1%	25.6%	26.2%	26.7%	27.2%	27.7%
Total (Salaries & Benefits as % of Total Expenditures)	**86.3%**	**85.4%**	**85.1%**	**84.9%**	**84.6%**	**84.4%**
Other Expenses as % of Total Expenditures	13.7%	14.6%	14.9%	15.1%	15.4%	15.6%

footnotes:

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