



# Tentative Budget

for the Fiscal Year

July 1, 2026 – June 30, 2027

Dr. Erika Endrijonas

Superintendent/President

## Board of Trustees

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## **Our Mission**

As a public community college dedicated to the success of each student . . .

*Santa Barbara City College welcomes all students. The College provides a diverse learning environment and opportunities for students to enrich their lives, advance their careers, complete certificates, earn associate degrees, and transfer to four-year institutions.*

*The College is committed to fostering an equitable, inclusive, respectful, participatory, and supportive community dedicated to the success of every student.*

## **SBCC Budget Development Criteria**

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

*Budget development shall meet the following criteria:*

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

# 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 Governor's May Revise Budget and local assumptions as detailed below. These Assumptions reflect the most current revenue information received from the state, and expenditures have been analyzed and adjusted through the budget development process. The Adopted Budget is scheduled for approval by the Board of Trustees on September 11, 2025.

The 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
<b>1 FTES</b>					
Credit - Resident	FTES	9,753	9,753	-	0.00%
Incarcerated	FTES	3	3	-	0.00%
Dual Enrollment	FTES	569	569	-	0.00%
Non-credit - Enhanced	FTES	257	257	-	0.00%
Non-credit - Non Enhanced	FTES	1,129	1,129	-	0.00%
<b>Total</b>	<b>FTES</b>	<b>11,711</b>	<b>11,711</b>	<b>-</b>	<b>0.00%</b>
<b>2 COLA</b>	% Rate	1.07%	2.30%		
<b>3 Student Centered Funding Formula Components (SCFF)</b>					
<b>a. Basic Allocation</b>					
i. Basic Allocation - Single College, Medium Sized	\$ Amount	\$ 8,877,529	\$ 9,260,150	\$ 382,621	4.31%
ii. Basic Allocation - Wake Center, Large	\$ Amount	\$ 2,169,484	\$ 2,262,989	\$ 93,505	4.31%
iii. Basic Allocation - Shott Center, Medium/Large	\$ Amount	\$ 1,627,112	\$ 1,697,241	\$ 70,129	4.31%
iv. FTES Allocation	\$ Amount	\$ 62,760,967	\$ 65,984,188	\$ 3,223,221	5.14%
<b>b. Supplemental Allocation Factors</b>					
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
<b>c. Student Success Factors</b>					
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	\$ 1,085,494	\$ 1,144,883	\$ 59,389	5.47%
	FTES - 3 Yr Avg	719	727	8	1.11%
v. Transfer to Four-Year Colleges	\$ Amount	\$ 1,285,752	\$ 1,393,160	\$ 107,408	8.35%
	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	\$ 820,414	\$ 786,188	\$ (34,226)	-4.17%
	FTES - 3 Yr Avg	1,086	998	(88)	-8.13%
<b>e. Property Tax - Part of Total Computational Revenue (TCR)</b>	\$ Amount	\$ 47,577,004	\$ 47,339,613	\$ (237,391)	-0.50%
<b>f. Education Protection Act - Part of TCR</b>	\$ Amount	\$ 15,669,806	\$ 15,669,806	\$ -	0.00%
<b>h. Lottery Revenue</b>	\$ Amount	2,404,640.00	\$ 2,404,640	\$ -	0.00%
4 State mandated ongoing reimbursements	\$ Amount	\$ 444,883	\$ 444,883	\$ -	0.00%
<b>5 Total Computational Revenue</b>					
<b>a. Calculated TCR</b>	\$ Amount	\$ 104,668,097	\$ 103,850,709	\$ (817,388)	-0.78%
<b>b. Deficit Factor</b>	% Rate	0.00%	0.0000%	0.00%	0.00%
	\$ Amount	\$ -	\$ -	\$ -	0.00%
<b>c. Available TCR</b>	\$ Amount	\$ 104,668,097	\$ 103,850,709	\$ (817,388)	-0.78%
6 Total Revenue from All Sources for Unrestricted General Fund (UGF)	\$ Amount	\$ 125,591,872	\$ 124,789,726	\$ (802,146)	-0.64%

#### 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>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	FY25-26 Actuals	FY26-27 Adopted Budget	\$ Incr/(Decr) Budget	% Incr/(Decr) Budget
1 Enrollment Fees	\$ Rate	\$ 46	\$ 46	\$ -	0.00%
	\$ Amount	\$ 6,567,547	\$ 6,567,547	\$ -	0.00%
2 International Tuition	\$ Rate	\$ 383	\$ 403	\$ 20	5.22%
	FTES	391	309	(82)	-20.97%
	\$ Amount	\$ 2,965,542	\$ 2,465,000	\$ (500,542)	-16.88%
3 Out-of-State Tuition	\$ Rate	\$ 383	\$ 403	\$ 20	5.22%
	FTES	439	439	-	0.00%
	\$ Amount	\$ 4,663,580	\$ 4,010,000	\$ (653,580)	-14.01%

#### 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	\$ 57,394,620	\$ 58,060,910	666,290	1.16%
2 Short-term employees (staff/student)	\$ Amount	\$ 16,776,285	\$ 17,294,525	518,240	3.09%
3 Employer Contributions for Health Benefits	\$ Amount	\$ 10,068,235	\$ 11,275,093	1,206,858	11.99%
4 State Unemployment Contribution	\$ Amount	\$ 74,439	\$ 35,352	(39,087)	-52.51%
5 Workers Compensation Insurance	\$ Amount	\$ 1,024,458	\$ 1,055,508	31,050	3.03%

6	<b>CalPERS Employer Contribution</b>	% Rate	26.81%	26.40%	-0.41%	-1.53%
		\$ Amount	\$ 6,804,835	\$ 6,535,395	(269,440)	-3.96%
7	<b>CalSTRS Employer Contribution</b>	% Rate	19.10%	19.10%	0.00%	0.00%
		\$ Amount	\$ 7,177,588	\$ 6,607,618	(569,970)	-7.94%
8	<b>Utility Spending</b>	\$ Amount	\$ 2,829,543	\$ 3,107,050	277,507	9.81%
9	<b>Instructional Supply, Printing, and Duplicated - Lottery Fund</b>	\$ Amount	\$ 954,393	\$ 1,279,341	324,948	34.05%
10	<b>Total Non-labor Expenditures</b>	\$ Amount	\$ 19,006,192	\$ 18,518,617	(487,575)	-2.57%
11	<b>Total Expenditures in UGF</b>	\$ Amount	\$ 125,337,852	\$ 126,352,149	1,014,297	0.81%

TRANSFERS

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

<b>Transfers</b>	<b>Out of UGF</b>	<b>In to UGF</b>
Parking Fund	255,000	
Children's Center Fund	235,000	
Internal Svc, Self-Ins	1,531,000	
Fleet Services	33,566	
Construction	650,000	
	<b>2,704,566</b>	<b>-</b>

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

		Governmental Funds for Fiscal Year 2026 Budget								
		Total General Fund		Debt Service	Special Revenue	Capital Projects	Enterprise Fund	Internal Service	*Expendable Trusts	
Major Object	Title	Unrestricted	Restricted	Bond Interest & Redemption	Child Development, Food Service	Equipment, Construction	Campus Store, Extended Learning	Self-Insurance, Fleet Services	Associated Students, Clubs, Federal Aid, Trusts	Total District All Funds
<b>Revenues</b>										
81	Federal Revenues	-	1,917,587	-	14,116	-	-	-	18,354,624	20,286,327
86	State Revenues	60,856,891	56,035,736	12,225	199,752	19,538,446	-	-	1,631,000	138,274,050
88	Local Revenues	63,722,835	4,413,015	8,615,213	2,885,105	3,219,231	1,151,750	15,000	106,720	84,128,870
89	Transfers In	210,000	255,000	-	235,000	1,529,138	387,828	1,597,131	-	4,214,097
<b>Total Revenues</b>		<b>124,789,726</b>	<b>62,621,338</b>	<b>8,627,438</b>	<b>3,333,973</b>	<b>24,286,815</b>	<b>1,539,578</b>	<b>1,612,131</b>	<b>20,092,344</b>	<b>246,903,344</b>
<b>Expenditures</b>										
10	Academic Salaries	48,626,788	5,240,897	-	185,651	778	27,569	-	-	54,081,683
20	Classified Salaries	26,719,267	7,385,089	-	1,185,088	-	582,078	-	17,546	35,889,067
30	Employee Benefits	32,487,478	4,746,513	-	598,067	149	279,423	-	1,609	38,113,239
40	Supplies And Materials	1,871,732	5,755,124	-	1,184,918	1,627	482,237	-	69,000	9,364,638
50	Other Operating Expenses & Services	13,599,101	25,753,069	-	172,249	1,174,320	223,400	1,630,585	18,700	42,571,424
60	Capital Outlay	455,362	3,607,014	-	8,000	58,491,666	-	8,565	-	62,570,608
70	Other Outgo	-	-	4,859,865	-	-	-	-	19,947,402	24,807,267
79	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-
80	Transfers Out	2,592,421	10,134,465	-	-	-	-	-	9,000	12,735,886
<b>Total Expenditures</b>		<b>126,352,149</b>	<b>62,622,172</b>	<b>4,859,865</b>	<b>3,333,973</b>	<b>59,668,539</b>	<b>1,594,707</b>	<b>1,639,150</b>	<b>20,063,257</b>	<b>280,133,812</b>
<b>Net Change in Fund Balance</b>		<b>(1,562,423)</b>	<b>(834)</b>	<b>3,767,573</b>	<b>-</b>	<b>(35,381,724)</b>	<b>(55,128)</b>	<b>(27,019)</b>	<b>29,087</b>	<b>(33,230,468)</b>
<hr/>										
<b>Beginning Fund Balance</b>		<b>41,240,109</b>	<b>3,617,479</b>	<b>9,992,256</b>	<b>159,706</b>	<b>8,512,667</b>	<b>6,661,271</b>	<b>147,826</b>	<b>2,085,123</b>	<b>72,416,436</b>
Change in Fund Balance		(1,562,423)	(834)	3,767,573	-	(35,381,724)	(55,128)	(27,019)	29,087	(33,230,468)
<b>Ending Fund Balance</b>		<b>39,677,686</b>	<b>3,616,645</b>	<b>13,759,830</b>	<b>159,706</b>	<b>(26,869,058)</b>	<b>6,606,143</b>	<b>120,806</b>	<b>2,114,210</b>	<b>39,185,968</b>

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

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

Major Object	Title	2025-26			2026-27
		Adopted Budget	Adjusted Budget	Projected Actuals	Adopted Budget
<b>Revenues</b>					
81	Federal Revenues	24,354,525.18	24,299,606.41	23,135,307.20	20,286,327.00
86	State Revenues	177,815,626.87	178,312,809.81	116,642,022.34	138,274,050.00
88	Local Revenues	83,297,862.70	79,194,461.81	79,292,021.88	84,128,870.19
89	Transfers In	91,132,315.00	10,967,607.76	10,067,180.95	4,214,096.63
<b>Total Revenues</b>		<b>376,600,330</b>	<b>292,774,486</b>	<b>229,136,532</b>	<b>246,903,344</b>
<b>Expenditures</b>					
10	Academic Salaries	55,391,801.53	55,242,494.77	54,450,857.59	54,081,682.52
20	Classified Salaries	36,195,396.29	37,318,074.77	33,908,950.92	35,889,067.48
30	Employee Benefits	38,913,788.29	39,154,831.72	37,261,052.55	38,113,239.27
40	Supplies And Materials	9,601,768.92	10,226,513.48	4,975,392.61	9,364,638.10
50	Other Operating Expenses & Services	71,825,539.89	67,169,355.32	35,178,610.51	42,571,423.90
60	Capital Outlay	126,927,540.09	128,027,745.89	25,357,741.41	62,570,607.78
70	Other Outgo	36,579,882.24	40,812,972.56	39,750,930.19	24,807,266.81
79	Appropriation for Contingencies	414,926.05	678,613.84	-	-
80	Transfers Out	3,622,757.38	3,518,944.16	7,266,715.06	12,735,886.00
<b>Total Expenditures</b>		<b>379,473,401</b>	<b>382,149,547</b>	<b>238,150,251</b>	<b>280,133,812</b>
<b>Net Change in Fund Balance</b>		<b>(2,873,071)</b>	<b>(89,375,061)</b>	<b>(9,013,718)</b>	<b>(33,230,468)</b>
<b>Beginning Fund Balance</b>		<b>76,197,355</b>	<b>76,197,355</b>	<b>75,688,272</b>	<b>72,416,436</b>
Change in Fund Balance		(2,873,071)	(89,375,061)	(9,013,718)	(33,230,468)
<b>Ending Fund Balance</b>		<b>73,324,284</b>	<b>(13,177,705)</b>	<b>66,674,554</b>	<b>39,185,968</b>

\* 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**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	57,014,734	65,525,535	61,282,491	59,983,422	59,983,422	60,714,988	<b>60,714,891</b>
88	Local Revenues	60,018,020	62,325,839	65,497,547	64,037,317	64,073,977	64,632,814	<b>63,864,835</b>
89	Transfers In	266,768	353,284	315,882	250,000	250,000	244,070	<b>210,000</b>
<b>Total Revenues</b>		<b>117,299,522</b>	<b>128,204,658</b>	<b>127,095,920</b>	<b>124,270,739</b>	<b>124,307,398</b>	<b>125,591,872</b>	<b>124,789,726</b>
<b>Expenditures</b>								
10	Academic Salaries	45,320,841	51,873,560	48,420,425	49,610,124	49,410,203	48,669,662	<b>48,626,788</b>
20	Classified Salaries	24,525,145	25,705,259	24,567,343	27,776,722	27,987,747	25,501,243	<b>26,719,267</b>
30	Employee Benefits	29,812,325	31,948,845	31,402,684	33,337,175	33,514,478	32,160,755	<b>32,487,478</b>
40	Supplies And Materials	1,576,715	1,889,865	1,748,796	2,033,277	2,012,287	1,970,970	<b>1,871,732</b>
50	Other Operating Expenses & Services	13,672,972	12,072,476	12,479,990	14,076,865	14,135,540	13,343,375	<b>13,599,101</b>
60	Capital Outlay	579,234	886,178	397,405	553,158	625,860	558,790	<b>455,362</b>
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	3,133,058	<b>2,592,421</b>
<b>Total Expenditures</b>		<b>119,276,273</b>	<b>126,416,444</b>	<b>122,153,387</b>	<b>130,054,802</b>	<b>130,353,596</b>	<b>125,337,852</b>	<b>126,352,149</b>
<b>Net Change in Fund Balance</b>		<b>(1,976,751)</b>	<b>1,788,214</b>	<b>4,942,533</b>	<b>(5,784,063)</b>	<b>(6,046,197)</b>	<b>254,020</b>	<b>(1,562,423)</b>
<b>Beginning Fund Balance</b>		<b>36,232,094</b>	<b>34,255,343</b>	<b>36,043,556</b>	<b>41,514,022</b>	<b>41,514,022</b>	<b>41,514,022</b>	<b>41,768,041</b>
Change in Fund Balance		(1,976,751)	1,788,214	5,470,465	(5,784,063)	(6,046,197)	254,020	(1,562,423)
<b>Ending Fund Balance</b>		<b>34,255,343</b>	<b>36,043,556</b>	<b>41,514,022</b>	<b>35,817,477</b>	<b>35,467,824</b>	<b>41,768,041</b>	<b>40,205,618</b>

\* \$0 in incurred expenditures have been reclassified to the Covid-19 Recovery Block Grant (Fund 12282).

**Santa Barbara City College**  
**Tentative 2026-27**  
**Restricted 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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	3,499,844	3,173,394	2,870,457	6,014,685	5,959,766	3,471,770	1,917,587
86	State Revenues	54,991,960	38,529,820	39,068,398	83,792,297	83,984,965	59,107,160	56,035,736
88	Local Revenues	2,136,760	2,469,044	4,215,622	4,172,782	4,389,631	2,921,461	4,413,015
89	Transfers In	889,279	515,948	358,050	262,000	262,000	318,269	255,000
<b>Total Revenues</b>		<b>61,517,842</b>	<b>44,688,206</b>	<b>46,512,527</b>	<b>94,241,764</b>	<b>94,596,362</b>	<b>65,818,660</b>	<b>62,621,338</b>
<b>Expenditures</b>								
10	Academic Salaries	5,823,353	5,307,541	5,821,141	5,551,825	5,597,230	4,895,404	5,240,897
20	Classified Salaries	5,790,191	5,795,233	8,089,447	6,684,675	7,561,807	6,953,989	7,385,089
30	Employee Benefits	3,717,575	3,915,927	5,236,278	4,734,408	4,799,022	4,341,405	4,746,513
40	Supplies And Materials	2,065,131	1,762,599	2,145,083	5,928,313	6,489,638	3,592,749	5,755,124
50	Other Operating Expenses & Services	30,215,251	22,502,491	19,797,700	54,334,291	48,820,944	35,353,880	25,753,069
60	Capital Outlay	2,982,941	1,675,044	2,586,614	8,706,768	8,702,061	5,963,180	3,607,014
70	Other Outgo	1,902,274	4,998,192	6,433,447	6,940,280	11,173,371	4,923,442	
79	Appropriation for Contingencies	-	-	-	414,926	678,614	-	
80	Transfers Out	1,383,890	410,245	836,267	946,277	842,464	446,316	10,134,465
<b>Total Expenditures</b>		<b>53,880,607</b>	<b>46,367,272</b>	<b>50,945,977</b>	<b>94,241,764</b>	<b>94,665,150</b>	<b>66,470,366</b>	<b>62,622,172</b>
<b>Net Change in Fund Balance</b>		<b>7,637,236</b>	<b>(1,679,066)</b>	<b>(4,433,450)</b>	<b>-</b>	<b>(68,788)</b>	<b>(651,706)</b>	<b>(834)</b>
<b>Beginning Fund Balance</b>		<b>2,092,759</b>	<b>9,729,995</b>	<b>8,050,929</b>	<b>3,617,479</b>	<b>3,617,479</b>	<b>-</b>	<b>3,617,479</b>
Change in Fund Balance		7,637,236	(1,679,066)	(4,433,450)	-	(68,788)	(651,706)	(834)
<b>Ending Fund Balance</b>		<b>9,729,995</b>	<b>8,050,929</b>	<b>3,617,479</b>	<b>3,617,479</b>	<b>3,548,691</b>	<b>(651,706)</b>	<b>3,616,645</b>

**Santa Barbara City College  
Tentative 2026-27  
Bond Interest and Redemption 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
<b>Revenues</b>									
81	Federal Revenues	-	-	-	-	-	-	-	-
86	State Revenues	13,031	12,475	11,683	12,768	12,000	12,000	12,000	12,225
88	Local Revenues	4,730,380	5,043,596	5,081,440	5,798,274	8,542,356	5,511,644	5,511,644	8,615,213
89	Proceeds - Long Term Debt	-	-	-	-	7,636,130	7,636,130	7,636,130	-
<b>Total Revenues</b>		<b>4,743,411</b>	<b>5,056,071</b>	<b>5,093,122</b>	<b>5,811,042</b>	<b>16,190,486</b>	<b>13,159,774</b>	<b>13,159,774</b>	<b>8,627,438</b>
<b>Expenditures</b>									
10	Academic Salaries	-	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-	-
40	Supplies And Materials	-	-	-	-	-	-	-	-
50	Other Operating Expenses & Services	-	-	-	-	-	-	-	-
60	Capital Outlay	-	-	-	-	-	-	-	-
70	Other Outgo	4,395,150	4,497,600	4,581,225	4,514,831	9,692,200	9,692,200	9,692,200	4,859,865
79	Appropriation for Contingencies	-	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>4,395,150</b>	<b>4,497,600</b>	<b>4,581,225</b>	<b>4,514,831</b>	<b>9,692,200</b>	<b>9,692,200</b>	<b>9,692,200</b>	<b>4,859,865</b>
<b>Net Change in Fund Balance</b>		<b>348,261</b>	<b>558,471</b>	<b>511,897</b>	<b>1,296,211</b>	<b>6,498,286</b>	<b>3,467,574</b>	<b>3,467,574</b>	<b>3,767,573</b>
<b>Beginning Fund Balance</b>		<b>3,809,842</b>	<b>4,158,103</b>	<b>4,716,574</b>	<b>5,228,471</b>	<b>6,524,682</b>	<b>6,524,682</b>	<b>6,524,682</b>	<b>9,992,256</b>
Change in Fund Balance		348,261	558,471	511,897	1,296,211	6,498,286	3,467,574	3,467,574	3,767,573
<b>Ending Fund Balance</b>		<b>4,158,103</b>	<b>4,716,574</b>	<b>5,228,471</b>	<b>6,524,682</b>	<b>13,022,968</b>	<b>9,992,256</b>	<b>9,992,256</b>	<b>13,759,830</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	984,221	1,655,703	2,005,102	2,005,102	2,149,227	2,149,227	2,426,760
89	Transfers In	625,000	-	267,174	170,903	163,931	85,718	-
<b>Total Revenues</b>		<b>1,609,221</b>	<b>1,655,703</b>	<b>2,272,276</b>	<b>2,176,005</b>	<b>2,313,158</b>	<b>2,234,945</b>	<b>2,426,760</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	685,834	810,625	789,451	752,505	783,355	778,989	787,290
30	Employee Benefits	284,883	330,390	293,479	295,319	295,742	291,266	302,621
40	Supplies And Materials	539,764	861,301	1,012,882	1,012,868	1,101,664	1,018,102	1,157,102
50	Other Operating Expenses & Services	76,641	128,980	149,057	149,058	185,170	221,660	171,747
60	Capital Outlay	15,731	4,408	27,407	27,400	10,000	9,585	8,000
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	66,832	-	-	-	-
<b>Total Expenditures</b>		<b>1,602,853</b>	<b>2,135,704</b>	<b>2,339,108</b>	<b>2,237,150</b>	<b>2,375,931</b>	<b>2,319,603</b>	<b>2,426,760</b>
<b>Net Change in Fund Balance</b>		<b>6,368</b>	<b>(480,001)</b>	<b>(66,832)</b>	<b>(61,145)</b>	<b>(62,773)</b>	<b>(84,658)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>625,122</b>	<b>631,490</b>	<b>151,489</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>	<b>(0)</b>
Change in Fund Balance		6,368	(480,001)	(66,832)	(61,145)	(62,773)	(84,658)	-
<b>Ending Fund Balance</b>		<b>631,490</b>	<b>151,489</b>	<b>84,657</b>	<b>23,512</b>	<b>21,884</b>	<b>(0)</b>	<b>(0)</b>

**Santa Barbara City College**  
**2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	15,573	21,132	19,166	14,116	14,116	14,116	14,116
86	State Revenues	241,010	267,594	224,088	199,752	199,752	199,752	199,752
88	Local Revenues	332,532	450,047	459,236	452,000	452,000	452,000	458,345
89	Transfers In	278,000	200,000	199,801	235,000	235,000	-	235,000
<b>Total Revenues</b>		<b>867,115</b>	<b>938,772</b>	<b>902,291</b>	<b>900,868</b>	<b>900,868</b>	<b>665,868</b>	<b>907,213</b>
<b>Expenditures</b>								
10	Academic Salaries	171,286	182,689	182,281	192,514	192,514	194,927	185,651
20	Classified Salaries	354,880	421,796	434,565	397,227	397,227	281,441	397,798
30	Employee Benefits	240,420	262,788	270,699	275,745	275,745	264,625	295,446
40	Supplies And Materials	12,365	12,210	14,020	32,081	32,081	12,089	27,816
50	Other Operating Expenses & Services	242	1,573	726	3,300	3,300	877	502
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>779,193</b>	<b>881,057</b>	<b>902,291</b>	<b>900,868</b>	<b>900,868</b>	<b>753,960</b>	<b>907,213</b>
<b>Net Change in Fund Balance</b>		<b>87,922</b>	<b>57,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88,092)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>102,160</b>	<b>190,082</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>	<b>159,706</b>
Change in Fund Balance		87,922	57,716	-	-	-	(88,092)	-
<b>Ending Fund Balance</b>		<b>190,082</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>	<b>247,798</b>	<b>159,706</b>	<b>159,706</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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	2025-26 Adopted Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	1,040,000	-	323,843	32,197,156	32,501,671	14,060,000	19,538,446
88	Local Revenues	31,308	50,936	86,518	45,000	45,000	45,000	30,000
89	Transfers In	950,000	400,000	370,315	750,000	750,000	-	879,138
<b>Total Revenues</b>		<b>2,021,308</b>	<b>450,936</b>	<b>780,676</b>	<b>32,992,156</b>	<b>33,296,671</b>	<b>14,105,000</b>	<b>20,447,584</b>
<b>Expenditures</b>								
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	12,034	13,726
60	Capital Outlay	1,265,876	973,768	955,944	33,626,617	32,508,402	14,060,898	20,165,375
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,272,271</b>	<b>981,714</b>	<b>978,375</b>	<b>33,626,617</b>	<b>32,545,830</b>	<b>14,072,933</b>	<b>20,179,101</b>
<b>Net Change in Fund Balance</b>		<b>749,037</b>	<b>(530,778)</b>	<b>(197,699)</b>	<b>(634,461)</b>	<b>750,841</b>	<b>32,067</b>	<b>268,483</b>
<b>Beginning Fund Balance</b>		<b>2,118,883</b>	<b>2,867,921</b>	<b>2,337,142</b>	<b>2,139,443</b>	<b>2,139,443</b>	<b>2,139,443</b>	<b>2,171,511</b>
Change in Fund Balance		749,037	(530,778)	(197,699)	(634,461)	750,841	32,067	268,483
<b>Ending Fund Balance</b>		<b>2,867,921</b>	<b>2,337,142</b>	<b>2,139,443</b>	<b>1,504,982</b>	<b>2,890,284</b>	<b>2,171,511</b>	<b>2,439,993</b>

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

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	-	-	-	1,515,356	1,515,356	1,691,359	2,107,231
89	Transfers In	-	-	-	79,999,722	79,999,722	79,999,722	-
<b>Total Revenues</b>		-	-	-	81,515,078	81,515,078	81,691,081	2,107,231
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	-	-	-	-	-	317	-
50	Other Operating Expenses & Services	-	-	-	691,999	811,546	680,057	266,980
60	Capital Outlay	-	-	-	79,307,723	79,188,176	4,900,313	33,874,465
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		-	-	-	79,999,722	79,999,722	5,580,686	34,141,445
<b>Net Change in Fund Balance</b>		-	-	-	1,515,356	1,515,356	76,110,395	(32,034,214)
<b>Beginning Fund Balance</b>		-	-	-	-	-	-	76,110,395
Change in Fund Balance		-	-	-	1,515,356	1,515,356	76,110,395	(32,034,214)
<b>Ending Fund Balance</b>		-	-	-	1,515,356	1,515,356	76,110,395	44,076,181

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
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	1,082,000	1,082,000
89	Transfers In	1,046,634	650,000	650,000	-	-	-	650,000
<b>Total Revenues</b>		<b>4,996,561</b>	<b>1,759,823</b>	<b>1,608,679</b>	<b>1,082,000</b>	<b>1,082,000</b>	<b>1,082,000</b>	<b>1,732,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	1,874	-	778	778	-	778
20	Classified Salaries	-	-	9,513	-	-	32,240	-
30	Employee Benefits	-	397	-	85	85	3,382	149
40	Supplies And Materials	15,247	-	23,218	-	1,627	5,951	1,627
50	Other Operating Expenses & Services	197,225	179,769	505,654	796,000	1,507,000	537,365	893,614
60	Capital Outlay	2,929,469	4,965,945	4,339,008	4,696,002	6,983,375	3,383,048	4,451,826
70	Other Outgo	396,634	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	3,278,689	-
<b>Total Expenditures</b>		<b>3,538,576</b>	<b>5,147,985</b>	<b>4,877,393</b>	<b>5,492,865</b>	<b>8,492,865</b>	<b>7,240,674</b>	<b>5,347,993</b>
<b>Net Change in Fund Balance</b>		<b>1,457,986</b>	<b>(3,388,161)</b>	<b>(3,268,714)</b>	<b>(4,410,865)</b>	<b>(7,410,865)</b>	<b>(6,158,674)</b>	<b>(3,615,993)</b>
<b>Beginning Fund Balance</b>		<b>17,698,720</b>	<b>19,156,706</b>	<b>15,768,544</b>	<b>12,499,830</b>	<b>12,499,830</b>	<b>12,499,830</b>	<b>6,341,156</b>
Change in Fund Balance		1,457,986	(3,388,161)	(3,268,714)	(4,410,865)	(7,410,865)	(6,158,674)	(3,615,993)
<b>Ending Fund Balance</b>		<b>19,156,706</b>	<b>15,768,544</b>	<b>12,499,830</b>	<b>8,088,965</b>	<b>5,088,965</b>	<b>6,341,156</b>	<b>2,725,163</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	3,080,070	2,534,086	1,387,937	1,246,300	1,250,000	-	1,070,100
89	Transfers In	678,382	206,250	320,042	401,080	243,067	243,067	387,828
<b>Total Revenues</b>		<b>3,758,452</b>	<b>2,740,336</b>	<b>1,707,979</b>	<b>1,647,380</b>	<b>1,493,067</b>	<b>243,067</b>	<b>1,457,928</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	626,263	666,783	576,826	556,721	556,721	97,012	582,078
30	Employee Benefits	318,247	290,012	253,877	265,009	265,009	51,040	276,866
40	Supplies And Materials	2,429,432	1,668,261	524,329	524,330	480,337	1,215	480,337
50	Other Operating Expenses & Servic	307,286	432,063	352,947	301,320	191,000	1,093	191,000
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	95,671	-	-	-	-	-
<b>Total Expenditures</b>		<b>3,681,228</b>	<b>3,152,791</b>	<b>1,707,979</b>	<b>1,647,380</b>	<b>1,493,067</b>	<b>150,360</b>	<b>1,530,281</b>
<b>Net Change in Fund Balance</b>		<b>77,224</b>	<b>(412,455)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(72,352)</b>
<b>Beginning Fund Balance</b>		<b>6,753,086</b>	<b>6,830,310</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>
Change in Fund Balance		77,224	(412,455)	-	-	-	-	(72,352)
<b>Ending Fund Balance</b>		<b>6,830,310</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,417,855</b>	<b>6,345,503</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	
86	State Revenues	-	-	-	-	-	-	
88	Local Revenues	180,668	180,646	95,783	81,650	81,650	81,650	<b>81,650</b>
89	Transfers In	-	-	5,759	-	-	-	-
<b>Total Revenues</b>		<b>180,668</b>	<b>180,646</b>	<b>101,542</b>	<b>81,650</b>	<b>81,650</b>	<b>81,650</b>	<b>81,650</b>
<b>Expenditures</b>								
10	Academic Salaries	58,094	68,616	38,594	35,069	40,279	12,744	<b>27,569</b>
20	Classified Salaries	53,638	1,561	-	-	-	-	-
30	Employee Benefits	31,823	6,872	2,991	3,196	3,671	-	<b>2,557</b>
40	Supplies And Materials	2,985	4,518	1,039	1,900	1,900	5,694	<b>1,900</b>
50	Other Operating Expenses & Services	27,333	30,334	45,763	32,400	32,400	6,569	<b>32,400</b>
60	Capital Outlay	-	-	-	-	-	200	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>173,874</b>	<b>111,901</b>	<b>88,387</b>	<b>72,565</b>	<b>78,249</b>	<b>25,208</b>	<b>64,426</b>
<b>Net Change in Fund Balance</b>		<b>6,794</b>	<b>68,745</b>	<b>13,155</b>	<b>9,085</b>	<b>3,401</b>	<b>56,442</b>	<b>17,224</b>
<b>Beginning Fund Balance</b>		<b>111,435</b>	<b>118,229</b>	<b>186,974</b>	<b>186,974</b>	<b>186,974</b>	<b>186,974</b>	<b>243,417</b>
Change in Fund Balance		6,794	68,745	13,155	9,085	3,401	56,442	17,224
<b>Ending Fund Balance</b>		<b>118,229</b>	<b>186,974</b>	<b>200,129</b>	<b>196,059</b>	<b>190,375</b>	<b>243,417</b>	<b>260,641</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	9,712	39,096	4,531	5,000	5,000	5,000	<b>5,000</b>
89	Transfers In	794,000	750,000	1,528,580	1,392,480	1,392,480	1,392,480	<b>1,531,000</b>
<b>Total Revenues</b>		<b>803,712</b>	<b>789,096</b>	<b>1,533,111</b>	<b>1,397,480</b>	<b>1,397,480</b>	<b>1,397,480</b>	<b>1,536,000</b>
<b>Expenditures</b>								
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	1,397,900	<b>1,607,585</b>
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>803,654</b>	<b>760,804</b>	<b>1,374,058</b>	<b>1,397,480</b>	<b>1,409,680</b>	<b>1,397,900</b>	<b>1,607,585</b>
<b>Net Change in Fund Balance</b>		<b>58</b>	<b>28,292</b>	<b>159,053</b>	<b>-</b>	<b>(12,200)</b>	<b>(420)</b>	<b>(71,585)</b>
<b>Beginning Fund Balance</b>		<b>119,896</b>	<b>119,954</b>	<b>148,246</b>	<b>148,246</b>	<b>148,246</b>	<b>148,246</b>	<b>147,826</b>
Change in Fund Balance		58	28,292	-	-	(12,200)	--	(71,585)
<b>Ending Fund Balance</b>		<b>119,954</b>	<b>148,246</b>	<b>307,299</b>	<b>148,246</b>	<b>136,046</b>	<b>147,826</b>	<b>76,240</b>

# Santa Barbara City College

## Tentative 2026-27

### 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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	61	49	56	10,000	10,000	102	10,000
89	Transfers In	55,000	39,068	30,000	35,000	35,000	35,854	66,131
<b>Total Revenues</b>		<b>55,061</b>	<b>39,117</b>	<b>30,056</b>	<b>45,000</b>	<b>45,000</b>	<b>35,956</b>	<b>76,131</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	11,406	9,069	10,287	10,000	10,000	14,686	-
30	Employee Benefits	196	262	613	910	910	1,337	-
40	Supplies And Materials	2,780	163	2	-	-	-	-
50	Other Operating Expenses & Services	30,179	34,202	17,357	24,090	24,090	19,933	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	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>50,536</b>	<b>47,133</b>	<b>28,259</b>	<b>43,565</b>	<b>43,565</b>	<b>35,956</b>	<b>31,565</b>
<b>Net Change in Fund Balance</b>		<b>4,524</b>	<b>(8,016)</b>	<b>1,797</b>	<b>1,435</b>	<b>1,435</b>	<b>0</b>	<b>44,566</b>
<b>Beginning Fund Balance</b>		<b>3,492</b>	<b>8,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
Change in Fund Balance		4,524	(8,016)	1,797	1,435	1,435	0	44,566
<b>Ending Fund Balance</b>		<b>8,016</b>	<b>-</b>	<b>1,797</b>	<b>1,435</b>	<b>1,435</b>	<b>0</b>	<b>44,566</b>

## Santa Barbara City College

### Tentative 2026-27

### 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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	63,957	59,828	73,028	75,000	75,000	75,000	75,000
89	Transfers In	-	-	30,000	-	-	-	-
<b>Total Revenues</b>		<b>63,957</b>	<b>59,828</b>	<b>103,028</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	2,168	6,561	4,993	54,000	54,000	23,147	54,000
50	Other Operating Expenses & Services	1,366	11,039	8,105	13,900	13,900	13,997	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	14,544	9,000
<b>Total Expenditures</b>		<b>9,570</b>	<b>28,341</b>	<b>61,562</b>	<b>81,900</b>	<b>81,900</b>	<b>56,688</b>	<b>81,900</b>
<b>Net Change in Fund Balance</b>		<b>54,386</b>	<b>31,487</b>	<b>41,466</b>	<b>(6,900)</b>	<b>(6,900)</b>	<b>18,312</b>	<b>(6,900)</b>
<b>Beginning Fund Balance</b>		<b>47,660</b>	<b>102,047</b>	<b>133,534</b>	<b>133,534</b>	<b>133,534</b>	<b>133,534</b>	<b>151,846</b>
Change in Fund Balance		54,386	31,487	41,466	(6,900)	(6,900)	18,312	(6,900)
<b>Ending Fund Balance</b>		<b>102,047</b>	<b>133,534</b>	<b>175,000</b>	<b>126,634</b>	<b>126,634</b>	<b>151,846</b>	<b>144,946</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	24,484	21,753	20,171	20,000	20,000	20,033	20,000
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>24,484</b>	<b>21,753</b>	<b>20,171</b>	<b>20,000</b>	<b>20,000</b>	<b>20,033</b>	<b>20,000</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	82,478	71,688	7,494	15,000	15,000	4,645	15,000
50	Other Operating Expenses & Services	2,205	14,059	3,585	4,800	4,800	4,536	4,800
60	Capital Outlay	120	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>84,803</b>	<b>85,747</b>	<b>11,079</b>	<b>19,800</b>	<b>19,800</b>	<b>9,181</b>	<b>19,800</b>
<b>Net Change in Fund Balance</b>		<b>(60,319)</b>	<b>(63,994)</b>	<b>9,092</b>	<b>200</b>	<b>200</b>	<b>10,851</b>	<b>200</b>
<b>Beginning Fund Balance</b>		<b>125,177</b>	<b>64,858</b>	<b>864</b>	<b>9,956</b>	<b>9,956</b>	<b>9,956</b>	<b>20,807</b>
Change in Fund Balance		(60,319)	(63,994)	9,092	200	200	10,851	200
<b>Ending Fund Balance</b>		<b>64,858</b>	<b>864</b>	<b>9,956</b>	<b>10,156</b>	<b>10,156</b>	<b>20,807</b>	<b>21,007</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	11,920,903	16,201,075	18,466,210	18,325,724	18,325,724	20,250,734	18,354,624
86	State Revenues	5,001,603	2,094,136	1,714,731	1,631,000	1,631,000	2,019,381	1,631,000
88	Local Revenues	-	12,519	9,662	8,000	8,000	154,138	11,720
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>16,922,506</b>	<b>18,307,730</b>	<b>20,190,603</b>	<b>19,964,724</b>	<b>19,964,724</b>	<b>22,424,253</b>	<b>19,997,344</b>
<b>Expenditures</b>								
10	Academic Salaries	1,825	2,048	1,491	1,491	1,491	1,621	-
20	Classified Salaries	-	-	20,034	17,546	17,546	47,793	17,546
30	Employee Benefits	413	460	2,129	1,940	1,940	4,746	1,609
40	Supplies And Materials	-	-	-	-	-	-	-
50	Other Operating Expenses & Services	-	54	37	37	37	883	-
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	23,620,283	19,942,402
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>16,640,768</b>	<b>18,229,456</b>	<b>19,779,899</b>	<b>19,964,723</b>	<b>19,964,723</b>	<b>23,675,326</b>	<b>19,961,557</b>
<b>Net Change in Fund Balance</b>		<b>281,738</b>	<b>78,274</b>	<b>410,704</b>	<b>1</b>	<b>1</b>	<b>(1,251,072)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>480,356</b>	<b>762,094</b>	<b>840,368</b>	<b>1,251,072</b>	<b>1,251,072</b>	<b>1,251,072</b>	<b>(0)</b>
Change in Fund Balance		281,738	78,274	410,704	1	1	(1,251,072)	-
<b>Ending Fund Balance</b>		<b>762,094</b>	<b>840,368</b>	<b>1,251,072</b>	<b>1,251,073</b>	<b>1,251,073</b>	<b>(0)</b>	<b>(0)</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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 Tentative Budget
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	-	1,800	-	-	41,333	3,060	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		-	1,800	-	-	41,333	3,060	-
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	-	-	-	-	-	-	-
30	Employee Benefits	-	-	-	-	-	-	-
40	Supplies And Materials	3,797	6,307	524	-	-	9,796	-
50	Other Operating Expenses & Services	-	-	-	-	-	10,385	-
60	Capital Outlay	-	-	-	-	-	19,678	-
70	Other Outgo	-	233	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	5,759	-	-	471	-
<b>Total Expenditures</b>		3,797	6,540	6,283	-	-	40,329	-
<b>Net Change in Fund Balance</b>		<b>(3,797)</b>	<b>(4,740)</b>	<b>(6,283)</b>	<b>-</b>	<b>41,333</b>	<b>(37,269)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>157,416</b>	<b>153,620</b>	<b>148,880</b>	<b>142,597</b>	<b>142,597</b>	<b>142,597</b>	<b>105,328</b>
Change in Fund Balance		(3,797)	(4,740)	(6,283)	-	41,333	(37,269)	-
<b>Ending Fund Balance</b>		<b>153,620</b>	<b>148,880</b>	<b>142,597</b>	<b>142,597</b>	<b>183,931</b>	<b>105,328</b>	<b>105,328</b>



**Santa Barbara City College**  
**2026-27**  
**Unrestricted General Fund - Fund 11 Reserves**

	<b>June 30, 2025 Actual Ending Balance</b>	<b>June 30, 2026 Projected Actuals Ending Balance</b>	<b>June 30, 2027 Adopted Budget Ending Balance</b>
<b>Designated:</b>			
State Mandated Contingency (5%)	\$ 6,107,669	\$ 6,266,893	\$ 6,317,607
Additional Reserve required to meet 15% Principle	\$ 18,323,008	\$ 18,800,678	\$ 18,952,822
<b>Total Designated</b>	<b>\$ 24,430,677</b>	<b>\$ 25,067,571</b>	<b>\$ 25,270,429</b>
<b>Undesignated:</b>			
	\$ 16,555,413	\$ 16,172,538	\$ 14,407,257
<b>Total Fund Balance</b>	<b>\$ 40,986,090</b>	<b>\$ 41,240,109</b>	<b>\$ 39,677,686</b>
<i>% Designated Ending Balance/Expenditures</i>	20.00%	20.00%	20%
<i>% Total Ending Balance/Expenditures</i>	33.55%	32.90%	31.40%



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
<b>Fund Balance</b>						
<b>Capital Outlay Fund (Fund 41)</b>						
Equipment Replacement	1,199,726	-	(294,685)	780,000	-	1,685,042
PE Building Replacement-State Fund	-	13,577,547	(13,577,547)	-	-	-
Ergonomic Furniture & Equipment	79,251	-	(12,914)	15,000	-	81,337
Instructional Equipment Block Grant	860,467	-	(187,788)	-	-	672,679
<b>Total Capital Outlay Fund Balances</b>	<b>2,139,444</b>	<b>13,577,547</b>	<b>(14,072,933)</b>	<b>795,000</b>	<b>-</b>	<b>2,439,058</b>
<b>Bond Construction Fund (Fund 42)</b>						
Campus Paving Project	-	9,142,343	(130,036)	-	-	9,012,307
PE Building Replacement - Bond Fund	-	72,168,319	(5,291,681)	-	-	66,876,638
East & West Campus Entries Improvements	-	380,419	(158,969)	-	-	221,450
<b>Total Bond Construction Fund Balances</b>	<b>-</b>	<b>81,691,081</b>	<b>(5,580,686)</b>	<b>-</b>	<b>-</b>	<b>76,110,395</b>
<b>Construction/District Projects Fund (Fund 43)</b>						
Construction	5,033,338	-	(3,790,907)	-	-	1,242,431
PE Building Replacement-Local Funds	5,509,509	-	(1,699,767)	-	-	3,809,742
State Maintenance	20,695,370	-	(1,750,000)	-	-	18,945,370
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,613	-	-	-	-	261,613
<b>Total Construction/District Proj. Fund Balances</b>	<b>31,499,830</b>	<b>-</b>	<b>(7,240,674)</b>	<b>-</b>	<b>-</b>	<b>24,259,156</b>
<b>Total Fund Balance</b>	<b>33,639,274</b>	<b>95,268,628</b>	<b>(26,894,294)</b>	<b>795,000</b>	<b>-</b>	<b>102,808,609</b>



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
<b>Fund Balance</b>						
<b>Capital Outlay Fund (Fund 41)</b>						
Equipment Replacement	1,685,042	30,000	(1,150,000)	-	750,000	1,315,042
PE Building Replacement-State Fund	-	18,750,000	(18,750,000)	-	-	-
Ergonomic Furniture & Equipment	81,337	15,000	(15,000)	-	-	81,337
Instructional Equipment Block Grant	672,679	-	(264,461)	-	-	408,218
<b>Total Capital Outlay Fund Balances</b>	<b>2,439,058</b>	<b>18,795,000</b>	<b>(20,179,461)</b>	<b>-</b>	<b>750,000</b>	<b>1,804,597</b>
<b>Bond Construction Fund (Fund 42)</b>						
Campus Paving Project	9,012,307		(9,012,307)	-	-	(0)
PE Building Replacement - Bond Fund	66,876,638		(25,000,000)	-	-	41,876,638
East & West Campus Entries Improvements	221,450		(129,138)	-	-	92,312
<b>Total Bond Construction Fund Balances</b>	<b>76,110,395</b>	<b>-</b>	<b>(34,141,445)</b>	<b>-</b>	<b>-</b>	<b>41,968,950</b>
<b>Construction/District Projects Fund (Fund 43)</b>						
Construction	5,033,338	1,082,000	(864,700)	-	-	5,250,638
PE Building Replacement - Local Fund	5,509,509	-	(2,787,061)	-	-	2,722,448
State Maintenance	1,695,369	-	(1,695,369)	-	-	-
La Playa Turf Replacement	-	-	-	-	-	-
Classroom Improvement	261,614	-	(863)	-	-	260,751
<b>Total Construction/District Proj. Fund Balances</b>	<b>12,499,830</b>	<b>1,082,000</b>	<b>(5,347,993)</b>	<b>-</b>	<b>-</b>	<b>8,233,837</b>
<b>Total Fund Balance</b>	<b>91,049,283</b>	<b>19,877,000</b>	<b>(59,668,899)</b>	<b>-</b>	<b>750,000</b>	<b>52,007,384</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	6,260,387	10,559,902	20,689,572	16,289,666	16,289,666	15,669,806	15,669,806
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>6,260,387</b>	<b>10,559,902</b>	<b>20,689,572</b>	<b>16,289,666</b>	<b>16,289,666</b>	<b>15,669,806</b>	<b>15,669,806</b>
<b>Expenditures</b>								
10	Academic Salaries	6,309,981	-	20,689,572	16,289,666	16,289,666	26,180,114	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	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>6,309,981</b>	<b>-</b>	<b>20,689,572</b>	<b>16,289,666</b>	<b>16,289,666</b>	<b>26,180,114</b>	<b>15,669,806</b>
<b>Net Change in Fund Balance</b>		<b>(49,594)</b>	<b>10,559,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,510,308)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>(49,594)</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>-</b>
Change in Fund Balance		(49,594)	10,559,902	-	-	-	(10,510,308)	-
<b>Ending Fund Balance</b>		<b>(49,594)</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>10,510,308</b>	<b>-</b>	<b>-</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	2,053,532	-	535,989	419,917	419,917	85,512	182,545
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>2,053,532</b>	<b>-</b>	<b>535,989</b>	<b>419,917</b>	<b>419,917</b>	<b>85,512</b>	<b>182,545</b>
<b>Expenditures</b>								
10	Academic Salaries	28,728	54,643	37,961	44,081	7,787	5,789	7,787
20	Classified Salaries	85,641	125,557	74,280	34,564	12,343	(579)	3,991
30	Employee Benefits	20,438	20,036	11,493	10,413	2,870	1,363	1,298
40	Supplies And Materials	10,291	373	1,997	10,000	-	143	-
50	Other Operating Expenses & Services	613,016	576,661	375,640	182,996	336,917	216,395	133,391
60	Capital Outlay	27,860	-	10,601	85,000	35,000	9,821	26,014
70	Other Outgo	85,688	70,195	24,017	20,226	25,000	18,555	10,064
79	Appropriation for Contingencies	-	-	-	32,637	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>871,663</b>	<b>847,464</b>	<b>535,989</b>	<b>419,917</b>	<b>419,917</b>	<b>251,486</b>	<b>182,545</b>
<b>Net Change in Fund Balance</b>		<b>1,181,869</b>	<b>(847,464)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(165,974)</b>	<b>(0)</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>1,181,869</b>	<b>334,405</b>	<b>334,405</b>	<b>334,405</b>	<b>334,405</b>	<b>168,431</b>
Change in Fund Balance		1,181,869	(847,464)	-	-	0	(165,974)	(0)
<b>Ending Fund Balance</b>		<b>1,181,869</b>	<b>334,405</b>	<b>334,405</b>	<b>334,405</b>	<b>334,405</b>	<b>168,431</b>	<b>168,431</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
88	Local Revenues	656,923	326,853	1,091,287	980,929	980,929	883,182	900,976
<b>Total Revenues</b>		<b>656,923</b>	<b>326,853</b>	<b>1,091,287</b>	<b>980,929</b>	<b>980,929</b>	<b>883,182</b>	<b>900,976</b>
<b>Expenditures</b>								
10	Academic Salaries	163,744	217,646	72,023	162,436	162,436	87,785	162,436
20	Classified Salaries	321,867	360,361	381,482	406,522	406,522	387,551	409,343
30	Employee Benefits	213,572	243,950	181,628	258,262	258,262	202,036	195,398
40	Supplies And Materials	36,886	23,532	14,728	45,000	45,000	13,332	45,000
50	Other Operating Expenses & Services	46,366	3,508	98,060	108,709	108,709	58,375	88,800
60	Capital Outlay	-	-	998	-	-	837	-
70	Other Outgo	-	-	209	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>782,435</b>	<b>848,997</b>	<b>749,128</b>	<b>980,929</b>	<b>980,929</b>	<b>749,916</b>	<b>900,976</b>
<b>Net Change in Fund Balance</b>		<b>(125,512)</b>	<b>(522,144)</b>	<b>342,159</b>	<b>-</b>	<b>-</b>	<b>133,266</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>647,656</b>	<b>522,144</b>	<b>-</b>	<b>342,159</b>	<b>342,159</b>	<b>342,159</b>	<b>475,425</b>
Change in Fund Balance		(125,512)	(522,144)	342,159	-	-	133,266	-
<b>Ending Fund Balance</b>		<b>522,144</b>	<b>-</b>	<b>342,159</b>	<b>342,159</b>	<b>342,159</b>	<b>475,425</b>	<b>475,425</b>

**Santa Barbara City College  
Tentative 2026-27  
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 Tentative Budget
<b>Revenues</b>							
86 State Revenues	1,502,029	1,164,429	1,486,612	1,620,096	1,620,096	336,865	<b>1,711,061</b>
<b>Total Revenues</b>	<b>1,502,029</b>	<b>1,164,429</b>	<b>1,486,612</b>	<b>1,620,096</b>	<b>1,620,096</b>	<b>336,865</b>	<b>1,711,061</b>
<b>Expenditures</b>							
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	954,393	<b>1,279,341</b>
50 Other Operating Expenses & Serv	11,514	5,517	11,048	57,800	57,800	19,347	<b>43,350</b>
60 Capital Outlay	189,853	337,113	308,650	365,195	365,195	393,001	<b>388,370</b>
70 Other Outgo	-	-	-	-	-	-	-
79 Appropriation for Contingencies	-	-	-	-	-	-	-
80 Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,121,248</b>	<b>1,164,429</b>	<b>1,180,474</b>	<b>1,620,096</b>	<b>1,620,096</b>	<b>1,366,742</b>	<b>1,711,061</b>
<b>Net Change in Fund Balance</b>	<b>380,781</b>	<b>-</b>	<b>306,138</b>	<b>-</b>	<b>-</b>	<b>(1,029,876)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,765,406</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,452,325</b>	<b>2,452,325</b>	<b>2,452,325</b>	<b>1,422,448</b>
Change in Fund Balance	380,781	-	306,138	-	-	(1,029,876)	-
<b>Ending Fund Balance</b>	<b>2,146,187</b>	<b>2,146,187</b>	<b>2,452,325</b>	<b>2,452,325</b>	<b>2,452,325</b>	<b>1,422,448</b>	<b>1,422,448</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	501,150	1,390,853	1,359,130	1,369,516	1,369,516	1,415,083	1,369,516
89	Transfers In	-	515,948	351,555	255,000	255,000	149,094	255,000
<b>Total Revenues</b>		<b>501,150</b>	<b>1,906,801</b>	<b>1,710,685</b>	<b>1,624,516</b>	<b>1,624,516</b>	<b>1,564,177</b>	<b>1,624,516</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	470,032	504,652	563,042	503,525	503,525	550,914	505,866
30	Employee Benefits	130,543	160,532	176,826	179,361	179,361	165,548	188,148
40	Supplies And Materials	10,523	8,531	9,986	14,836	14,836	14,358	10,000
50	Other Operating Expenses & Services	136,628	976,617	931,206	921,794	921,794	849,292	917,502
60	Capital Outlay	6,018	4,781	5,010	5,000	5,000	3,910	3,000
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>753,743</b>	<b>1,655,112</b>	<b>1,686,070</b>	<b>1,624,516</b>	<b>1,624,516</b>	<b>1,584,021</b>	<b>1,624,516</b>
<b>Net Change in Fund Balance</b>		<b>(252,594)</b>	<b>251,688</b>	<b>24,615</b>	<b>-</b>	<b>-</b>	<b>(19,844)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>(3,866)</b>	<b>(256,459)</b>	<b>(4,771)</b>	<b>19,844</b>	<b>19,844</b>	<b>19,844</b>	<b>0</b>
Change in Fund Balance		(252,594)	251,688	24,615	-	-	(19,844)	-
<b>Ending Fund Balance</b>		<b>(256,459)</b>	<b>(4,771)</b>	<b>19,844</b>	<b>19,844</b>	<b>19,844</b>	<b>0</b>	<b>0</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	6,975,981	606,606	1	-	-	-	-
88	Local Revenues	-	-	-	-	-	-	-
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>6,975,981</b>	<b>606,606</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
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	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,510,646</b>	<b>405,412</b>	<b>5,086,302</b>	<b>-</b>	<b>-</b>	<b>117,874</b>	<b>-</b>
<b>Net Change in Fund Balance</b>		<b>5,465,335</b>	<b>201,195</b>	<b>(5,086,301)</b>	<b>-</b>	<b>-</b>	<b>(117,874)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>-</b>	<b>5,465,335</b>	<b>5,666,530</b>	<b>580,229</b>	<b>580,229</b>	<b>580,229</b>	<b>462,354</b>
Change in Fund Balance		5,465,335	201,195	(5,086,301)	-	-	(117,874)	-
<b>Ending Fund Balance</b>		<b>5,465,335</b>	<b>5,666,530</b>	<b>580,229</b>	<b>580,229</b>	<b>580,229</b>	<b>462,354</b>	<b>462,354</b>

## Santa Barbara City College

### Tentative 2026-27

#### 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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	395,432	1,016,026	951,643	951,600	785,064	-	785,064
89	Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>395,432</b>	<b>1,016,026</b>	<b>951,643</b>	<b>951,600</b>	<b>785,064</b>	<b>-</b>	<b>785,064</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	163,597	202,040	239,134	239,178	239,178	38,339	243,106
30	Employee Benefits	67,699	81,928	124,171	120,949	120,949	24,957	136,062
40	Supplies And Materials	1,225	1,762	1,131	1,200	1,000	208	1,000
50	Other Operating Expenses & Services	8,899	79,346	18,275	18,290	16,940	-	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	-	-
<b>Total Expenditures</b>		<b>242,714</b>	<b>1,014,692</b>	<b>903,095</b>	<b>951,600</b>	<b>785,064</b>	<b>63,504</b>	<b>785,064</b>
<b>Net Change in Fund Balance</b>		<b>152,718</b>	<b>1,334</b>	<b>48,548</b>	<b>-</b>	<b>-</b>	<b>(63,504)</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>186,264</b>	<b>338,982</b>	<b>340,316</b>	<b>388,864</b>	<b>388,864</b>	<b>388,864</b>	<b>325,359</b>
Change in Fund Balance		152,718	1,334	48,548	-	-	(63,504)	-
<b>Ending Fund Balance</b>		<b>338,982</b>	<b>340,316</b>	<b>388,864</b>	<b>388,864</b>	<b>388,864</b>	<b>325,359</b>	<b>325,359</b>

## Santa Barbara City College

### Tentative 2026-27

#### 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	2,057,348	2,391,810
89	Transfers In	625,000	-	267,174	170,903	163,931	-	-
<b>Total Revenues</b>		<b>1,559,120</b>	<b>1,635,882</b>	<b>2,237,304</b>	<b>2,141,055</b>	<b>2,278,208</b>	<b>2,057,348</b>	<b>2,391,810</b>
<b>Expenditures</b>								
10	Academic Salaries	-	-	-	-	-	-	-
20	Classified Salaries	685,049	810,625	789,451	752,505	783,355	778,989	787,290
30	Employee Benefits	284,869	330,390	293,479	295,319	295,742	291,266	302,621
40	Supplies And Materials	490,577	841,888	978,515	978,518	1,067,314	987,150	1,122,752
50	Other Operating Expenses & Services	76,526	128,572	148,452	148,458	184,570	219,112	171,147
60	Capital Outlay	15,731	4,408	27,407	27,400	10,000	9,585	8,000
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,552,752</b>	<b>2,115,883</b>	<b>2,237,304</b>	<b>2,202,200</b>	<b>2,340,981</b>	<b>2,286,103</b>	<b>2,391,810</b>
<b>Net Change in Fund Balance</b>		<b>6,368</b>	<b>(480,001)</b>	<b>-</b>	<b>(61,145)</b>	<b>(62,773)</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>558,290</b>	<b>564,658</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>	<b>84,657</b>
Change in Fund Balance		6,368	(480,001)	-	(61,145)	(62,773)	-	-
<b>Ending Fund Balance</b>		<b>564,658</b>	<b>84,657</b>	<b>84,657</b>	<b>23,512</b>	<b>21,884</b>	<b>84,657</b>	<b>84,657</b>

**Santa Barbara City College**  
**Tentative 2026-27**  
**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
<b>Revenues</b>								
81	Federal Revenues	-	-	-	-	-	-	-
86	State Revenues	-	-	-	-	-	-	-
88	Local Revenues	50,101	19,821	34,972	34,950	34,950	39,064	34,950
<b>Total Revenues</b>		<u>50,101</u>	<u>19,821</u>	<u>34,972</u>	<u>34,950</u>	<u>34,950</u>	<u>39,064</u>	<u>34,950</u>
<b>Expenditures</b>								
20	Classified Salaries	785	-	-	-	-	-	-
30	Employee Benefits	13	-	-	-	-	-	-
40	Supplies And Materials	49,187	19,413	34,368	34,350	34,350	30,952	34,350
50	Other Operating Expenses & Services	116	408	605	600	600	2,548	600
60	Capital Outlay	-	-	-	-	-	-	-
70	Other Outgo	-	-	-	-	-	-	-
79	Appropriation for Contingencies	-	-	-	-	-	-	-
80	Transfers Out	-	-	66,832	-	-	-	-
<b>Total Expenditures</b>		<u>50,101</u>	<u>19,821</u>	<u>101,804</u>	<u>34,950</u>	<u>34,950</u>	<u>33,500</u>	<u>34,950</u>
<b>Net Change in Fund Balance</b>		<u>-</u>	<u>-</u>	<u>(66,832)</u>	<u>-</u>	<u>-</u>	<u>5,564</u>	<u>-</u>
<b>Beginning Fund Balance</b>		<u>66,832</u>	<u>66,832</u>	<u>66,832</u>	<u>66,832</u>	<u>66,832</u>	<u>66,832</u>	<u>72,396</u>
Change in Fund Balance		-	-	(66,832)	-	-	5,564	-
<b>Ending Fund Balance</b>		<u>66,832</u>	<u>66,832</u>	<u>(0)</u>	<u>66,832</u>	<u>66,832</u>	<u>72,396</u>	<u>72,396</u>



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
	<b>Minimum Revenue Commitment</b>					
	<b>Stability</b>		<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>
<b>FTES (Current Year)</b>	11,711	11,711	11,711	11,711	11,711	11,711
<b>Credit FTES (3-Year Average)</b>	9,473	9,565	9,753	9,753	9,753	9,753
<b>Projected COLA</b>		4.31%	3.06%	3.34%	3.14%	3.14%
<b>Revenues</b>						
<b>State Revenues</b>						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	54,096,281	57,703,596	61,208,174	64,822,796
State Principal Apportionment: One-time Funding	-	-	-	-	-	1
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>64,867,625</b>	<b>68,474,940</b>	<b>71,979,518</b>	<b>75,594,141</b>
<b>Local Revenues</b>						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,789,726</b>	<b>128,942,460</b>	<b>132,549,775</b>	<b>136,054,353</b>	<b>139,668,976</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,562,423)</b>	<b>45,761</b>	<b>1,018,311</b>	<b>1,794,096</b>	<b>2,581,921</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>40,251,379</b>	<b>41,269,690</b>	<b>43,063,786</b>
<b>Change in Fund Balance</b>	254,019	(1,562,423)	45,761	1,018,311	1,794,096	2,581,921
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>40,251,379</b>	<b>41,269,690</b>	<b>43,063,786</b>	<b>45,645,707</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,935,188	14,472,040	14,963,397	16,211,735	18,228,296
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	<b>48.3%</b>	<b>48.7%</b>	<b>50.3%</b>	<b>51.7%</b>	<b>52.9%</b>	<b>54.1%</b>
Local Secured Taxes as % of Total Revenues	<b>37.9%</b>	<b>37.9%</b>	<b>36.7%</b>	<b>35.7%</b>	<b>34.8%</b>	<b>33.9%</b>
Enrollment Fees as % of Total Revenues	<b>5.2%</b>	<b>5.3%</b>	<b>5.1%</b>	<b>5.0%</b>	<b>4.8%</b>	<b>4.7%</b>
International / Non Resident Fees as % of Total Revenues	<b>6.1%</b>	<b>5.7%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.2%</b>	<b>5.1%</b>
Other Fees as % of Total Revenues	<b>2.3%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.0%</b>
Other Financing Sources as % of Total Revenues	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

\* The identified elements are part of the tudent 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
<b>Minimum Revenue Commitment</b>						
	<b>Stability</b>		<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>
<b>FTES (Current Year)</b>	<b>11,711</b>	<b>11,828</b>	<b>11,946</b>	<b>12,066</b>	<b>12,066</b>	<b>12,066</b>
<b>Credit FTES (3-Year Average)</b>	<b>9,473</b>	<b>9,597</b>	<b>9,851</b>	<b>9,949</b>	<b>10,015</b>	<b>10,015</b>
<b>Projected COLA</b>		<b>4.31%</b>	<b>3.06%</b>	<b>3.34%</b>	<b>3.14%</b>	<b>3.14%</b>
<b>Revenues</b>						
State Revenues						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	55,083,774	59,666,453	64,015,627	67,718,403
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>65,855,118</b>	<b>70,437,797</b>	<b>74,786,971</b>	<b>78,489,747</b>
Local Revenues						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,789,726</b>	<b>129,929,953</b>	<b>134,512,632</b>	<b>138,861,806</b>	<b>142,564,582</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,562,423)</b>	<b>1,033,254</b>	<b>2,981,168</b>	<b>4,601,549</b>	<b>5,477,527</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>41,238,872</b>	<b>44,220,040</b>	<b>48,821,589</b>
<b>Change in Fund Balance</b>	254,019	(1,562,423)	1,033,254	2,981,168	4,601,549	5,477,527
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>41,238,872</b>	<b>44,220,040</b>	<b>48,821,589</b>	<b>54,299,116</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,935,188	15,459,533	17,913,747	21,969,538	26,881,705
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	<b>48.3%</b>	<b>48.7%</b>	<b>50.7%</b>	<b>52.4%</b>	<b>53.9%</b>	<b>55.1%</b>
Local Secured Taxes as % of Total Revenues	<b>37.9%</b>	<b>37.9%</b>	<b>36.4%</b>	<b>35.2%</b>	<b>34.1%</b>	<b>33.2%</b>
Enrollment Fees as % of Total Revenues	<b>5.2%</b>	<b>5.3%</b>	<b>5.1%</b>	<b>4.9%</b>	<b>4.7%</b>	<b>4.6%</b>
International / Non Resident Fees as % of Total Revenues	<b>6.1%</b>	<b>5.7%</b>	<b>5.5%</b>	<b>5.3%</b>	<b>5.1%</b>	<b>5.0%</b>
Other Fees as % of Total Revenues	<b>2.3%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.0%</b>
Other Financing Sources as % of Total Revenues	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

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



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%)**

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
<b>Minimum Revenue Commitment</b>						
	<b>Stability</b>		<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>
<b>FTES (Current Year)</b>	<b>11,711</b>	<b>11,594</b>	<b>11,478</b>	<b>11,363</b>	<b>11,249</b>	<b>11,249</b>
<b>Credit FTES (3-Year Average)</b>	<b>9,473</b>	<b>9,532</b>	<b>9,656</b>	<b>9,559</b>	<b>9,463</b>	<b>9,463</b>
<b>Projected COLA</b>		<b>4.31%</b>	<b>3.06%</b>	<b>3.34%</b>	<b>3.14%</b>	<b>3.14%</b>
<b>Revenues</b>						
State Revenues						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	53,115,037	56,689,578	59,211,327	62,763,247
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>63,886,381</b>	<b>67,460,922</b>	<b>69,982,671</b>	<b>73,534,591</b>
Local Revenues						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,789,726</b>	<b>127,961,216</b>	<b>131,535,757</b>	<b>134,057,506</b>	<b>137,609,426</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,562,423)</b>	<b>(935,483)</b>	<b>4,293</b>	<b>(202,751)</b>	<b>522,371</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>39,270,135</b>	<b>39,274,428</b>	<b>39,071,677</b>
<b>Change in Fund Balance</b>	254,019	(1,562,423)	(935,483)	4,293	(202,751)	522,371
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>39,270,135</b>	<b>39,274,428</b>	<b>39,071,677</b>	<b>39,594,048</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,935,188	13,490,796	12,968,135	12,219,626	12,176,637
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	<b>48.3%</b>	<b>48.7%</b>	<b>49.9%</b>	<b>51.3%</b>	<b>52.2%</b>	<b>53.4%</b>
Local Secured Taxes as % of Total Revenues	<b>37.9%</b>	<b>37.9%</b>	<b>37.0%</b>	<b>36.0%</b>	<b>35.3%</b>	<b>34.4%</b>
Enrollment Fees as % of Total Revenues	<b>5.2%</b>	<b>5.3%</b>	<b>5.1%</b>	<b>5.0%</b>	<b>4.9%</b>	<b>4.8%</b>
International / Non Resident Fees as % of Total Revenues	<b>6.1%</b>	<b>5.7%</b>	<b>5.6%</b>	<b>5.4%</b>	<b>5.3%</b>	<b>5.2%</b>
Other Fees as % of Total Revenues	<b>2.3%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.1%</b>	<b>2.1%</b>
Other Financing Sources as % of Total Revenues	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

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



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 @ 2.87%)**

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
<b>Minimum Revenue Commitment</b>						
	<b>Stability</b>		<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>
<b>FTES (Current Year)</b>	11,711	11,711	11,711	11,711	11,711	11,711
<b>Credit FTES (3-Year Average)</b>	9,473	9,565	9,753	9,753	9,753	9,753
<b>Projected COLA</b>		2.87%	3.06%	3.34%	3.14%	3.14%
<b>Revenues</b>						
State Revenues						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	52,605,294	56,162,809	59,619,007	63,183,729
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>63,376,638</b>	<b>66,934,153</b>	<b>70,390,351</b>	<b>73,955,073</b>
Local Revenues						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,891,050	2,891,050	2,891,050	2,891,050	2,891,050
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,851,681</b>	<b>127,513,428</b>	<b>131,070,943</b>	<b>134,527,141</b>	<b>138,091,863</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,500,469)</b>	<b>(1,383,271)</b>	<b>(460,522)</b>	<b>266,884</b>	<b>1,004,807</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,267,573</b>	<b>38,884,301</b>	<b>38,423,779</b>	<b>38,690,663</b>
<b>Change in Fund Balance</b>	254,019	(1,500,469)	(1,383,271)	(460,522)	266,884	1,004,807
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,267,573</b>	<b>38,884,301</b>	<b>38,423,779</b>	<b>38,690,663</b>	<b>39,695,471</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,997,143	13,104,962	12,117,487	11,838,612	12,278,060
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	48.3%	48.6%	49.7%	51.1%	52.3%	53.6%
Local Secured Taxes as % of Total Revenues	37.9%	37.9%	37.1%	36.1%	35.2%	34.3%
Enrollment Fees as % of Total Revenues	5.2%	5.3%	5.2%	5.0%	4.9%	4.8%
International / Non Resident Fees as % of Total Revenues	6.1%	6.1%	5.9%	5.8%	5.6%	5.5%
Other Fees as % of Total Revenues	2.3%	2.0%	1.9%	1.9%	1.8%	1.8%
Other Financing Sources as % of Total Revenues	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

\* The identified elements are part of the tudent 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 @ 2.87%)**

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	<b>Minimum Revenue Commitment</b>					
	<b>Stability</b>		<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>	<b>SCFF</b>
<b>FTES (Current Year)</b>	<b>11,711</b>	<b>11,828</b>	<b>11,946</b>	<b>12,066</b>	<b>12,066</b>	<b>12,066</b>
<b>Credit FTES (3-Year Average)</b>	<b>9,473</b>	<b>9,597</b>	<b>9,851</b>	<b>9,949</b>	<b>10,015</b>	<b>10,015</b>
<b>Projected COLA</b>		<b>2.87%</b>	<b>3.06%</b>	<b>3.34%</b>	<b>3.14%</b>	<b>3.14%</b>
<b>Revenues</b>						
<b>State Revenues</b>						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	53,579,154	58,098,569	62,387,702	66,039,361
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>64,350,498</b>	<b>68,869,913</b>	<b>73,159,046</b>	<b>76,810,705</b>
<b>Local Revenues</b>						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,829,095	2,829,095	2,829,095	2,829,095	2,829,095
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>	<b>63,864,835</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,789,726</b>	<b>128,425,333</b>	<b>132,944,748</b>	<b>137,233,881</b>	<b>140,885,540</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,562,423)</b>	<b>(471,366)</b>	<b>1,413,284</b>	<b>2,973,624</b>	<b>3,798,485</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>39,734,252</b>	<b>41,147,536</b>	<b>44,121,160</b>
<b>Change in Fund Balance</b>	254,019	(1,562,423)	(471,366)	1,413,284	2,973,624	3,798,485
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,205,618</b>	<b>39,734,252</b>	<b>41,147,536</b>	<b>44,121,160</b>	<b>47,919,645</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,935,188	13,954,913	14,841,243	17,269,109	20,502,234
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	<b>48.3%</b>	<b>48.7%</b>	<b>50.1%</b>	<b>51.8%</b>	<b>53.3%</b>	<b>54.5%</b>
Local Secured Taxes as % of Total Revenues	<b>37.9%</b>	<b>37.9%</b>	<b>36.9%</b>	<b>35.6%</b>	<b>34.5%</b>	<b>33.6%</b>
Enrollment Fees as % of Total Revenues	<b>5.2%</b>	<b>5.3%</b>	<b>5.1%</b>	<b>4.9%</b>	<b>4.8%</b>	<b>4.7%</b>
International / Non Resident Fees as % of Total Revenues	<b>6.1%</b>	<b>5.7%</b>	<b>5.6%</b>	<b>5.4%</b>	<b>5.2%</b>	<b>5.1%</b>
Other Fees as % of Total Revenues	<b>2.3%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.0%</b>
Other Financing Sources as % of Total Revenues	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

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



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 @ 2.87%)

	Projected Actuals	Adopted Budget	Projections			
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Minimum Revenue						
	Stability	Commitment	SCFF	SCFF	SCFF	SCFF
FTES (Current Year)	11,711	11,594	11,594	11,363	11,249	11,249
Credit FTES (3-Year Average)	9,473	9,532	9,532	9,559	9,463	9,463
Projected COLA		2.87%	3.06%	3.34%	3.14%	3.14%
<b>Revenues</b>						
State Revenues						
* State Principal Apportionment: Ongoing Funding	50,523,546	49,943,547	51,637,595	55,162,790	57,649,726	61,152,612
State Principal Apportionment: One-time Funding	-	-	-	-	-	-
Other	10,191,442	10,771,344	10,771,344	10,771,344	10,771,344	10,771,344
<b>Total State Revenues</b>	<b>60,714,988</b>	<b>60,714,891</b>	<b>62,408,939</b>	<b>65,934,134</b>	<b>68,421,070</b>	<b>71,923,956</b>
Local Revenues						
*Local Secured Taxes	47,577,004	47,339,613	47,339,613	47,339,613	47,339,613	47,339,613
*Enrollment Fees	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547	6,567,547
International Tuition	2,965,543	2,891,050	2,891,050	2,891,050	2,891,050	2,891,050
Out-of-State Tuition	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580	4,663,580
Other	2,859,140	2,465,000	2,465,000	2,465,000	2,465,000	2,465,000
<b>Total Local Revenues</b>	<b>64,632,814</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>	<b>63,926,790</b>
Other Financing Sources	244,070	210,000	210,000	210,000	210,000	210,000
<b>Total Revenues</b>	<b>125,591,872</b>	<b>124,851,681</b>	<b>126,545,729</b>	<b>130,070,924</b>	<b>132,557,860</b>	<b>136,060,746</b>
<b>Expenditures</b>						
Academic Salaries	48,669,662	48,626,788	48,991,488	49,358,925	49,729,117	50,102,085
Classified Salaries	25,501,243	26,719,267	26,919,662	27,121,559	27,324,971	27,529,908
Employee Benefits	32,160,755	32,487,478	33,786,977	35,138,456	36,543,994	38,005,754
Supplies and Materials	1,970,970	1,871,732	1,871,732	1,871,732	1,871,732	1,871,732
Other Operating Expenses & Services	13,343,375	13,599,101	14,279,056	14,993,009	15,742,660	16,529,793
Capital Outlay	558,790	455,362	455,362	455,362	455,362	455,362
Other Outgo	-	-	-	-	-	-
Transfers Out	3,133,058	2,592,421	2,592,421	2,592,421	2,592,421	2,592,421
<b>Total Expenditures</b>	<b>125,337,852</b>	<b>126,352,149</b>	<b>128,896,699</b>	<b>131,531,464</b>	<b>134,260,257</b>	<b>137,087,055</b>
<b>Net Change in Fund Balance</b>	<b>254,019</b>	<b>(1,500,469)</b>	<b>(2,350,970)</b>	<b>(1,460,541)</b>	<b>(1,702,397)</b>	<b>(1,026,310)</b>
<b>Beginning Fund Balance</b>	<b>41,514,022</b>	<b>41,768,041</b>	<b>40,267,573</b>	<b>37,916,602</b>	<b>36,456,061</b>	<b>34,753,664</b>
<b>Change in Fund Balance</b>	254,019	(1,500,469)	(2,350,970)	(1,460,541)	(1,702,397)	(1,026,310)
<b>Ending Fund Balance</b>	<b>41,768,041</b>	<b>40,267,573</b>	<b>37,916,602</b>	<b>36,456,061</b>	<b>34,753,664</b>	<b>33,727,355</b>
<b>State Reserve Requirement (5%)</b>	6,266,893	6,317,607	6,444,835	6,576,573	6,713,013	6,854,353
<b>BOT Reserve Requirement (15%)</b>	18,800,678	18,952,822	19,334,505	19,729,720	20,139,039	20,563,058
<b>Combined Reserve Requirement (20%)</b>	<b>25,067,570</b>	<b>25,270,430</b>	<b>25,779,340</b>	<b>26,306,293</b>	<b>26,852,051</b>	<b>27,417,411</b>
<b>Undesignated Reserve (Deficit)</b>	16,700,471	14,997,143	12,137,263	10,149,769	7,901,613	6,309,944
<b>Select Ratios</b>						
<b>Revenues</b>						
State Revenue as % of Total Revenues	48.3%	48.6%	49.3%	50.7%	51.6%	52.9%
Local Secured Taxes as % of Total Revenues	37.9%	37.9%	37.4%	36.4%	35.7%	34.8%
Enrollment Fees as % of Total Revenues	5.2%	5.3%	5.2%	5.0%	5.0%	4.8%
International / Non Resident Fees as % of Total Revenues	6.1%	6.1%	6.0%	5.8%	5.7%	5.6%
Other Fees as % of Total Revenues	2.3%	2.0%	1.9%	1.9%	1.9%	1.8%
Other Financing Sources as % of Total Revenues	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
<b>Expenditures</b>						
Salaries as % of Total Expenditures	59.2%	59.6%	58.9%	58.1%	57.4%	56.6%
Benefits as % of Total Expenditure	25.7%	25.7%	26.2%	26.7%	27.2%	27.7%
<b>Total (Salaries &amp; Benefits as % of Total Expenditures)</b>	<b>84.8%</b>	<b>85.3%</b>	<b>85.1%</b>	<b>84.9%</b>	<b>84.6%</b>	<b>84.4%</b>
Other Expenses as % of Total Expenditures	15.2%	14.7%	14.9%	15.1%	15.4%	15.6%

**footnotes:**

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