

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET  
GENERAL FUND UNRESTRICTED**

**DISTRICTWIDE REVENUE & EXPENSE ALLOCATIONS**

**FISCAL YEAR 2023-2024**

**Campus Target FTES of 37,209**

**PROJECTED CONTINUOUS REVENUES:**

Apportionment Allocation	# of FTES	Anticipated Three Year Average	Rate per FTES	Difference between 23.24 Advance and 21.22 Re-Calc
<b>Student Centered Funding Formula Calculation</b>				
Credit Base (Per FY23.24 Targets provided by Ed. Svcs. as of 5.10.23)	27,450	29,142	\$ 5,238	\$ 152,648,363
Special Admit (Preliminary Estimates)	968	1,028	\$ 7,346	\$ 7,551,982
CDCP Base (Preliminary Estimates)	7,025	7,025	\$ 7,346	\$ 51,607,046
Non-Credit Base (Preliminary Estimates)	1,766	1,766	\$ 4,417	\$ 7,800,422
<b>Total FTES (Credit &amp; Non-Credit Combined)</b>	<u><b>37,209</b></u>		<u><b>\$</b></u>	<u><b>219,607,812</b></u>
Basic Allocation			\$	31,661,121
FTES			\$	219,607,812
Supplemental Allocation			\$	39,286,840
Student Success Allocation			\$	29,244,016
Hold Harmless				
<b>Total Apportionment</b>			<u><b>\$</b></u>	<u><b>319,799,790</b></u> <b>\$ 27,625,905</b>

**Other State Funds**

Lottery (Excludes Prop 20 Funds)	\$ 6,325,530
College Promise (BOG Waiver Administration)	\$ 361,964
Apprenticeship Allowance	\$ 273,594
* Full-time Faculty Hiring 2018-19 Budget Act (FY19)	\$ 1,922,450
* Full-time Faculty Hiring 2021-22 Budget Act (FY22)	\$ 3,025,628
Part-time Faculty Compensation	\$ 868,895
Part-time Faculty Health Benefits	\$ 7,630,000
Part-time Faculty Office Hours	\$ 1,885,149
Mandated (Current) Cost Reimbursement (37,209 @ \$35.37 per FTES)	<u>\$ 1,316,082</u>
<b>Total Other State Funds</b>	<u><b>\$ 23,609,292</b></u>

**Other Funds**

Interest Income	\$ 600,000
Non-Resident Tuition	\$ 4,800,000
Student Record Fees	\$ 46,700
Enrollment Resident Fees (2%)	\$ 261,739
Indirect Cost	\$ 830,638
All Other Local	<u>\$ 1,006,347</u>
<b>Total Other Local Funds</b>	<u><b>\$ 7,545,424</b></u>

**TOTAL AVAILABLE REVENUE**

**\$350,954,506**

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**FISCAL YEAR 2023-2024**

**Campus Target FTES of 37,209**

**PROJECTED CONTINUOUS EXPENSES:**

Vacancies	City	Mesa	Miramar	Cont. Ed.	District Office and Support	Total
Set Aside for Academic Contract Classroom (1101)	\$ 1,764,998	\$ 3,277,773	\$ 1,170,633	\$ 2,013,940		
Set Aside for Academic Contract Administrator (1201)	\$ 622,351	\$ 439,144	\$ -	\$ -		
Set Aside for Academic Contract NC Reassigned Time (1204)	\$ 135,159	\$ -	\$ -	\$ -		
Set Aside for Academic Contract Non-Classroom (1205)	\$ 378,334	\$ 126,111	\$ 504,445	\$ 252,223		
Set Aside for Classified Contract Non-Classroom (2101)	\$ 2,495,838	\$ 2,027,339	\$ 1,872,101	\$ 1,577,045		
Set Aside for Classified Contract Classroom (2201)	\$ 100,371	\$ 614,903	\$ 360,435	\$ 283,380		
District Office					\$ 10,529,271	
<b>Vacancies at End of Year (including Benefits)</b>	<b>\$ 5,497,051</b>	<b>\$ 6,485,270</b>	<b>\$ 3,907,614</b>	<b>\$ 4,126,588</b>	<b>\$ 10,529,271</b>	<b>\$ 30,545,794</b>
Frictional Vacancies						\$ (9,481,147)
<b>Hiring to Fill Vacancies of Previously Frozen Positions</b>						<b>\$ 21,064,647</b>
					<b>Total</b>	<b>\$ 21,064,647</b>
<b>TOTAL Campus Allocations</b>	<b>\$ 48,497,068</b>	<b>\$ 68,792,370</b>	<b>\$ 46,093,858</b>	<b>\$ 32,782,005</b>		<b>\$ 196,165,301</b>
Base Allocation	\$ 48,497,068	\$ 68,792,370	\$ 46,093,858	\$ 32,782,005		\$ 196,165,301
Adjusting Contractual Items	\$ 1,076,166	\$ 1,429,066	\$ 926,569	\$ 1,456,123		\$ 4,887,924
Revised Campus Allocations	\$ 49,573,234	\$ 70,221,436	\$ 47,020,427	\$ 34,238,128		\$ 201,053,225
<b>District Office and Districtwide Support</b>		<b>District Office</b>		<b>Districtwide</b>		<b>2023-24</b>
<b>Allocations</b>		<b>Budget</b>		<b>Support Accts</b>		<b>Tentative Budget</b>
Board of Trustees		\$ 628,487		\$ 35,000		\$ 663,487
Chancellor's Office		\$ 1,104,640		\$ 300,000		\$ 1,404,640
Development & Entrepreneurship		\$ -		\$ 927,141		\$ 927,141
Information Technology				\$ 15,603,376		\$ 15,603,376
Institutional Innovation & Effectiveness		\$ -		\$ 1,788,218		\$ 1,788,218
Educational Services		\$ 8,214,445		\$ 2,189,325		\$ 10,403,770
Finance and Business Services		\$ 5,432,277		\$ 19,236,321		\$ 24,668,598
Communication & Public Relations		\$ 1,472,296		\$ 1,007,000		\$ 2,479,296
Facilities Services		\$ 2,587,873		\$ 13,903,759		\$ 16,491,632
Maintenance/Operations				\$ 22,667,683		\$ 22,667,683
College Police				\$ 9,033,192		\$ 9,033,192
Human Resources		<u>\$ 5,824,578</u>		<u>\$ 2,190,499</u>		<u>\$ 8,015,077</u>
Total District Offices		\$ 25,264,596		\$ 88,881,514		\$ 114,146,110
<b>TOTAL PROJECTED CONTINUOUS ALLOCATIONS</b>						<b>\$ 336,263,982</b>

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**DISTRICTWIDE REVENUE & EXPENSE ALLOCATIONS**

**FISCAL YEAR 2023-2024**

**Campus Target FTES of 37,209**

**CONTINUOUS REVENUE VS EXPENSES SUMMARY:**

Total Projected Continuous Revenue:			
State		\$ 343,409,082	
Local		<u>\$ 7,545,424</u>	
Total Continuous Revenue			<u>\$ 350,954,506</u>
Total Projected Continuous Expenses:			
Campus Allocations		\$ 201,053,225	
Districtwide Support Allocations		\$ 88,881,514	
District Office Allocations		\$ 25,264,596	
Hiring to Fill Vacancies of Previously Frozen Positions		<u>\$ 21,064,647</u>	
Total Continuous Expenses			<u>\$ 336,263,982</u>
<b>Set Aside Obligations and One-Time Allocations</b>			
Prior Year Encumbrances		\$ 550,000	
Adjustment due to PERS rate change from 25.20% to 26.68% (1.48%) change		\$ 955,832	
RAF Distribution (Projected)		\$ 14,089,211	
District Distribution (Projected)		\$ 2,693,526	
Total One-Time Obligations and Allocations			<u>\$ 18,288,569</u>
	<b>TOTAL EXPENSES</b>		<u><u>\$ 354,552,551</u></u>
Projected Total Expenses (Over) Under Revenue			<u><u>\$ (3,598,045)</u></u>
<b>FY 2023-24 Ending Fund Balance</b>			
Beginning 23-24 Fund Balance			\$ 49,270,962
Projected Continuous Revenues Over (Under) Expenses			\$ (3,598,045)
Ending 23-24 Ending Fund Balance (Min 5% in cash)			<u>\$ 45,672,917</u>