



SAN DIEGO COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED - ADOPTED BUDGET
DISTRICTWIDE REVENUE & EXPENSE ALLOCATIONS BY COLLEGE
FISCAL YEAR 2025-2026
Campus Target FTES of 39,067

PROJECTED CONTINUOUS REVENUES:

Apportionment Allocation	Rate per FTES	# of FTES	Anticipated Three Year	Apportionment based on targets
Student Centered Funding Formula Calculation				
Credit Base	\$5,423	28,947	28,228	153,080,444
Special Admit (Preliminary Estimates)	\$7,605	904	904	6,874,920
CDCP Base (Preliminary Estimates)	\$7,605	7,617	7,774	59,118,934
Non-Credit Base (Preliminary Estimates)	\$4,573	1,599	1,599	7,313,487
Total FTES (Credit & Non-Credit Combined)		39,067		226,387,785 **

Basic Allocation				33,290,729
FTES				226,387,785 **
Supplemental Allocation				44,160,487
Student Success Allocation				28,663,807
SCFF Adjustment				
Total Apportionment				332,502,808

Other State Funds

Lottery (Excludes Prop 20 Funds)			\$ 7,461,797	
BFAP 2% Unrestricted portion (Previously BOG Fee Waivers Admin.)			\$ 990,162	
Apprenticeship Allowance			\$ 274,496	
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			\$ 901,684	
Part-time Faculty Health Benefits			\$ 8,000,000	
Part-time Faculty Office Hours			\$ 937,715	
Mandated (Current) Cost Reimbursement (39,067 @ \$35.64 per FTES)			\$ 1,392,348	
		Total Other State Funds		\$ 24,906,280

Other Funds

Interest Income			\$ 3,966,720	
Non-Resident Tuition			\$ 5,000,000	
Student Record Fees			\$ 5,600	
Enrollment Resident Fees (2%)			\$ 260,584	
Indirect Cost			\$ 1,000,000	
All Other Local			\$ 545,791	
		Total Other Local Funds		\$ 10,778,695

Incoming Transfers

Apprenticeship Reserve one time funding spread over 3 years. (Year 3 of 3rd Year)			\$ 522,047	
		Total Transfers		\$ 522,047

TOTAL AVAILABLE REVENUE

\$368,709,830



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PROJECTED CONTINUOUS EXPENSES:

Vacancies	City	Mesa	Miramar	Cont. Ed.	District Office and Support	Total
Set Aside for Academic Contract Classroom (1101)	\$ 818,375	\$ 3,858,054	\$ 1,169,107	\$ 1,693,051		
Set Aside for Academic Contract Administrator (1201)	\$ 225,125	\$ 674,895	\$ 247,975	\$ 380,085		
Set Aside for Academic Contract NC Reassigned Time (1204)			\$ -	\$ 23,382		
Set Aside for Academic Contract Non-Classroom (1205)	\$ 271,362	\$ 126,296	\$ 135,681	\$ 243,207		
Set Aside for Classified Contract Non-Classroom (2101)	\$ 1,541,293	\$ 1,838,914	\$ 619,579	\$ 1,711,899		
Set Aside for Classified Contract Classroom (2201)		\$ 564,742	\$ 731,563	\$ 225,496		
District Office					\$ 5,892,253	
Vacancies at End of Year (including Benefits)	\$ 2,856,155	\$ 7,062,901	\$ 2,903,905	\$ 4,277,120	\$ 5,892,253	\$ 22,992,334
Frictional Vacancies	(2,434,352)	(5,453,132)	(2,625,027)	(3,811,999)	(4,393,963)	(18,718,475)
Vacancy Hiring Net of Savings	421,803	1,609,769	278,878	465,121	1,498,290	\$ 4,273,859

TOTAL Campus Allocations

City	Mesa	Miramar	Cont. Ed.	Total
\$ 58,321,618	\$ 87,505,713	\$ 57,880,826	\$ 46,704,135	\$ 250,412,292
\$ 31,004	\$ 527,372	\$ 200,473	\$ 130,000	\$ 888,849
\$ 58,352,622	\$ 88,033,085	\$ 58,081,299	\$ 46,834,135	\$ 251,301,141

District Office and Districtwide Support

Allocations	District Office	Districtwide	2024-25
	Budget	Institutional Accts	Adopted Budget
Board of Trustees	\$ 744,531	\$ 35,000	\$ 779,531
Chancellor's Office	\$ 1,461,672	\$ 300,000	\$ 1,761,672
Development & Entrepreneurship	\$ -	\$ 843,154	\$ 843,154
Information Technology	\$ -	\$ 18,675,372	\$ 18,675,372
Institutional Innovation & Effectiveness	\$ -	\$ 2,827,924	\$ 2,827,924
Educational Services	\$ 11,358,756	\$ 1,581,593	\$ 12,940,349
Finance and Business Services	\$ 7,580,080	\$ 22,627,530	\$ 30,207,610
Marketing, Communication & Public Affairs	\$ 1,507,595	\$ 657,000	\$ 2,164,595
Facilities Services	\$ 4,280,288	\$ 14,622,295	\$ 18,902,583
Maintenance/Operations	\$ -	\$ 27,086,905	\$ 27,086,905
College Police	\$ -	\$ 9,685,906	\$ 9,685,906
Human Resources	\$ 8,249,614	\$ 1,949,793	\$ 10,199,407
Total District Offices	\$ 35,182,536	\$ 100,892,472	\$ 136,075,008
TOTAL PROJECTED CONTINUOUS ALLOCATIONS			\$ 368,657,674



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CONTINUOUS REVENUE VS EXPENSES SUMMARY:

Total Projected Continuous Revenue:

State	\$	357,409,088
Local	\$	10,778,695
One-Time Transfers	\$	522,047
Total Continuous Revenue	\$	368,709,830

Total Projected Continuous Expenses:

Campus Allocations	\$	251,301,141
Districtwide Support Allocations	\$	100,892,472
District Office Allocations	\$	35,182,536
Estimated savings from frictional vacancies	\$	(18,718,475)
CE Positions to transition from GFR to GFU	\$	1,011,106
Total Continuous Expenses	\$	369,668,780

Projected Results From Ongoing Operational Activities - (Over) Under Revenue **\$ (958,950)**

Set Aside Obligations and One-Time Allocations

Estimated Medical cost increases	\$	1,958,292
RAF Distribution (Projected)	\$	3,812,569
District Distribution (Projected)	\$	728,873
Sabbatical SPAA & MGT Units (\$100K Each)	\$	200,000
Federal Work Study unallowable expenditures (Estimate based on last year's actuals)	\$	35,000
Warehouse vehicles	\$	100,000
Divisions New budget request	\$	3,029,044
Parking Suidsy/Transfer	\$	650,000
Savings from proration of Positions charge to GFR/Bonds (Finance/HR positions)	\$	(515,099)
Savings from proration of Positions charge to GFR/Bonds (OESF positions)	\$	(1,078,700)
Savings from PPA Buyout. (NOT FINAL)	\$	(1,000,000)
Window Period Reclassifications	\$	261,000
1% Deficit factor projection	\$	3,325,028
Total Additional One-Time Obligations and Allocations	\$	11,506,007
TOTAL EXPENSES Including Set Asides and One-Time Allocations	\$	381,174,787

Projected Results After All Ongoing, Set Asides and One-time Allocations - (Over) Under Revenue **\$ (12,464,957)**

FY 2025-26 Ending Fund Balance

Beginning 25-26 Fund Balance	\$	79,655,169
Projected Continuous Revenues Over (Under) Expenses	\$	(12,464,957)
Ending 25-26 Ending Fund Balance (Includes Min 5% in cash)	\$	67,190,212

17.63%