



FY 2025-2026 TENTATIVE BUDGET CAMPUS ALLOCATION
GENERAL FUND UNRESTRICTED
BASED ON TARGET OF 39,067 FTES

	City	Mesa	Miramar	CE	Total
FTES					
<u>2025 Fall Funds Allocation</u>					
Estimated Fall Credit/Non-Credit Targets	3,900.00	5,970.00	3,547.35	3,851.28	17,268.63
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	15.00
Total Fall FTEF	260.00	398.00	236.49	213.96	1,108.45
Contract FTEF	168.00	123.49	74.40	68.86	434.75
Adjunct FTEF	92.00	274.51	162.09	145.10	673.70
<u>2026 Intersession Funds Allocation</u>					
Estimated Intersession Credit/Non-Credit Targets	79.50	360.00	68.55	0.00	508.05
FTEF @ 15.00 (Colleges) FTES / FTEF	15.00	15.00	15.00	18.00	15.00
Total Intersession FTEF	5.30	24.00	4.57	0.00	33.87
<u>2026 Spring Funds Allocation</u>					
Estimated Spring Credit/Non-Credit Targets	3,240.00	5,790.00	3,374.85	3,879.72	16,284.57
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	15.88
Total Spring FTEF	216.00	386.00	224.99	215.54	1,042.53
Contract FTEF	168.00	123.49	74.40	68.86	434.75
Adjunct FTEF	48.00	262.51	150.59	146.68	607.78
<u>2025 Summer Funds Allocation</u>					
Estimated Summer target (June, July and August)	450.00	1,230.00	584.25	1,485.00	3,749.25
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	63.00
Estimated Summer FTEF	30.00	82.00	38.95	82.50	233.45
Target FTES	7,669.50	13,350.00	7,575.00	9,216.00	37,811
Target Contract FTEF	336.00	246.98	148.80	137.72	870
Target Adjunct FTEF	175.30	643.02	356.20	374.28	1,549
Target FTEF	511.30	890.00	505.00	512.00	2,418.30
1101 - Budgeted Salaries Filled Contract	\$ 14,176,080	\$ 15,971,715	\$ 7,869,179	\$ 6,885,878	\$ 44,902,852
1101 - Budgeted Benefits Filled Contract	\$ 6,189,694	\$ 7,009,535	\$ 3,481,606	\$ 3,131,232	\$ 19,812,067
Total Filled	\$ 20,365,774	\$ 22,981,250	\$ 11,350,785	\$ 10,017,110	\$ 64,714,919
Adjunct/Overload Salary rate	\$24,871	\$ 24,871	\$ 24,871	\$ 24,871	
Adjunct/Overload Benefits rate	\$5,664	\$ 5,664	\$ 5,664	\$ 5,664	
Total Adjunct/Overload Rate	\$ 30,535	\$ 30,535	\$ 30,535	\$ 30,535	
Adjunct/Overload Fall Allocation	\$ 2,809,220	\$ 8,382,163	\$ 4,949,418	\$ 4,430,629	\$ 20,571,430
Adjunct/Overload Intersession Allocation	\$ 161,836	\$ 732,840	\$ 139,545	\$ -	\$ 1,034,220
Adjunct/Overload Spring Allocation	\$ 1,465,680	\$ 8,015,743	\$ 4,598,266	\$ 4,478,874	\$ 18,558,562
Adjunct/Overload Summer Allocation	\$ 916,050	\$ 2,503,870	\$ 1,189,338	\$ 2,519,138	\$ 7,128,396
Total Adjunct/Overload Allocation	\$ 5,352,786	\$ 19,634,616	\$ 10,876,567	\$ 11,428,640	\$ 47,292,608



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Classroom Substitute Salary and Benefits allocation	\$ 129,871	\$ 306,960	\$ 359,113	\$ 819,911	\$ 1,615,855
Dept. Chair ESU's	282.00	452.00	333.00	0.00	
ESU Salary	\$ 1,179	\$ 1,179	\$ 1,179	\$ 1,179	
ESU Benefits	\$ 269	\$ 269	\$ 269	\$ 269	
ESU Salary and Benefits	\$ 1,448	\$ 1,448	\$ 1,448	\$ 1,448	
ESU Salary allocation	\$ 408,234	\$ 654,333	\$ 482,064	\$ -	\$ 1,544,631
Other Reassigned Time (per contract)	7.40	8.60	4.65	3.10	24
Other reassigned time	\$ 451,918	\$ 525,202	\$ 283,976	\$ 189,317	\$ 1,450,413
Dept. Chair Reassigned Time (per contract- account 1204)	14.10	17.80	15.30	8.00	55.20
Dept. Chair reassigned time	\$ 861,087	\$ 1,087,046	\$ 934,371	\$ 488,560	\$ 3,371,064
Total FTEF Allocations	\$ 27,569,670	\$ 45,189,407	\$ 24,286,876	\$ 22,943,538	\$ 119,989,490

Balance of Contract Positions	City	Mesa	Miramar	CE	Total
1201 - Salary Filled - Deans & Academic Managers	\$ 2,759,993	\$ 2,809,129	\$ 2,328,871	\$ 2,201,916	\$ 10,099,909
1201 - Benefits Filled - Deans & Academic Managers	\$ 1,076,002	\$ 1,199,202	\$ 885,344	\$ 921,637	\$ 4,082,185
1204 - Salary Filled - Dept. Chairs & Other Reassigned Time	\$ 1,585,316	\$ 4,411,624	\$ 3,537,571	\$ 1,265,618	\$ 10,800,129
1204 - Benefits Filled - Dept. Chairs & Other Reassigned Time	\$ 645,645	\$ 1,848,128	\$ 1,548,555	\$ 568,210	\$ 4,610,538
1205 - Salary Filled - Counselors, Librarians and Nurses	\$ 2,509,151	\$ 3,194,876	\$ 2,193,009	\$ 1,477,547	\$ 9,374,583
1205 - Benefits Filled - Counselors, Librarians and Nurses	\$ 1,013,544	\$ 1,335,503	\$ 1,001,725	\$ 554,636	\$ 3,905,408
2101 - Salary Filled - Nonclassroom Support Staff	\$ 8,070,949	\$ 8,563,852	\$ 5,986,747	\$ 4,583,522	\$ 27,205,070
2101 - Benefits Filled - Nonclassroom Support Staff	\$ 4,820,568	\$ 5,213,242	\$ 3,550,172	\$ 2,654,461	\$ 16,238,443
2201 - Salary Filled - Instructional Classroom Support Staff	\$ 1,852,718	\$ 2,418,951	\$ 2,010,791	\$ 1,068,455	\$ 7,350,915
2201 - Benefits Filled - Instructional Classroom Support Staff	\$ 1,116,128	\$ 1,491,704	\$ 1,231,023	\$ 690,620	\$ 4,529,475
1999 - Academic Vacant	\$ 882,818	\$ 3,099,456	\$ 1,020,412	\$ 1,545,543	\$ 6,548,229
1999 - Benefits Academic Vacant	\$ 432,045	\$ 1,559,787	\$ 532,352	\$ 794,182	\$ 3,318,366
2999 - Classified Vacant	\$ 914,661	\$ 1,419,277	\$ 794,891	\$ 1,154,292	\$ 4,283,121
2999 - Benefits Classified Vacant	\$ 626,632	\$ 984,379	\$ 556,251	\$ 783,103	\$ 2,950,365
Total Contract Positions	\$ 28,306,170	\$ 39,549,109	\$ 27,177,714	\$ 20,263,742	\$ 115,296,735

MIRAMAR PUBLIC SAFETY (Fall, Spring and Summer)	Academies	Unit Price	Total	Total
Total FTES (Base of 1,257)			1,257	
Academies				
Law Enforcement 4 Academies (3 Sections per Academy)	4	\$ 462,514	\$ 1,892,607	\$ 1,892,607
Detention Academy	3	\$ 153,073	\$ 469,781	\$ 469,781
Fire Academy	3		\$ -	\$ -
Life Guard Academy	3	\$ 27,659	\$ 84,885	\$ 84,885
In-Service				
Law Enforcement Mandated In-Service		\$ 585,040	\$ 598,496	\$ 598,496
Fire In-Service		\$ 334,526	\$ 342,220	\$ 342,220
EMT In-Service		\$ 19,072	\$ 19,511	\$ 19,511
Life Guard In- Service		\$ 45,257	\$ 46,298	\$ 46,298
Fire Instructional Services Agreements (ISAs)		\$ 895,380	\$ 915,974	\$ 915,974
Total Public Safety			\$ 4,369,772	\$ 4,369,772



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DISCRETIONARY ALLOCATION

	City	Mesa	Miramar	CE	Total
Base Discretionary	164,480	274,938	148,657	111,926	\$ 700,001
FTES Credit Discretionary Allocation					
Rate per FTES *	\$ 110.00	\$ 110.00	\$ 110.00	\$ 145.00	
Targets 25-26	7,670	13,350	8,832	9,216	39,067.5
Total FTES All terms	\$ 843,645	\$ 1,468,500	\$ 971,520	\$ 1,336,320	\$ 4,619,985
Sub-Total FTES Discretionary Allocation	\$ 843,645	\$ 1,468,500	\$ 971,520	\$ 1,336,320	\$ 4,619,985
Living wage rate change (Non-Contract)	\$ 109,559	\$ 165,799	\$ 111,311	\$ 119,562	\$ 506,231
Student Governance Committee Participation	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
Grand Total Discretionary Funding	\$ 1,119,684	\$ 1,911,237	\$ 1,233,488	\$ 1,569,808	\$ 5,834,217
Total Allocation by Formula	\$ 56,995,524	\$ 86,649,753	\$ 57,067,850	\$ 44,777,088	\$ 245,490,214
ADJUSTMENTS TO FORMULA					
PLUS:					
<u>Adjusting Contractual Items</u>					
Pro-Rata FTEF (Fall/Spring) based on Adjunct rate	\$ 9	\$ 6	\$ 5	\$ -	\$ 20
Pro-Rata Salary	\$ 49,742	\$ 49,742	\$ 49,742	\$ -	\$ 49,742
Pro-Rata Benefits	\$ 1,828	\$ 1,828	\$ 1,828	\$ -	\$ 1,828
Pro-rata Salary plus Benefits	\$ 51,570	\$ 51,570	\$ 51,570	\$ -	\$ 51,570
Total	\$ 453,816	\$ 328,088	\$ 242,327	\$ -	\$ 1,024,231
AFT Faculty Travel (per contract)	\$ 36,880	\$ 64,195	\$ 36,425	\$ 2,546	\$ 140,046
Bachelor Seed Funding carryforward, if applicable	\$ 148,761	\$ -	\$ 175,808	\$ -	\$ 324,569
Adjunct Backfill for Contract Faculty Sabbatical	\$ 180,481	\$ 206,264	\$ 77,349	\$ 103,132	\$ 567,226
CE Sabbatical & Professional Development				\$ 187,716	\$ 187,716
Districtwide Library Services			\$ 48,208		\$ 48,208
Academic Senate Stipend	\$ 24,500	\$ 49,836	\$ 30,140	\$ 29,203	\$ 133,679
SDCCE Foundation (Director's Compensation @80%)				\$ 80,000	\$ 80,000
Classified Senate Officers Stipends	\$ 7,390	\$ 7,390	\$ 7,390	\$ 7,390	\$ 29,561
Honors Program	\$ 58,840	\$ 46,137	\$ 34,169		\$ 139,146
Online Faculty Mentor	\$ 6,115	\$ 6,115	\$ 6,115	\$ 6,115	\$ 24,460
GFU funding provided to DSPS	\$ 68,000	\$ 37,000	\$ -	\$ 1,400,000	\$ 1,505,000
Apprenticeship	\$ 230,376		\$ 44,109	\$ 10	\$ 274,496
Apprenticeship Reserve one time funding spread over 3 years. (FY26 allocation for 3 year of 3)	\$ 110,935	\$ 110,935	\$ 110,935	\$ 110,935	\$ 443,740
Total Adjusting Contractual Items	\$ 1,326,094	\$ 855,960	\$ 812,976	\$ 1,927,048	\$ 4,922,078
GFU Adopted Budget Allocation (Continuous)	\$ 58,321,618	\$ 87,505,713	\$ 57,880,826	\$ 46,704,135	\$ 250,412,292
	23%	35%	23%	19%	
PLUS:					
Projected Balance (Funded in 1111)	\$ 31,004	\$ 527,372	\$ 200,473	\$ 130,000	\$ 888,849
Adjustments for Reserves and Encumbrances	\$ 31,004	\$ 527,372	\$ 200,473	\$ 130,000	\$ 888,849
Total Allocation Continuous and One-Time	\$ 58,352,622	\$ 88,033,085	\$ 58,081,299	\$ 46,834,135	\$ 251,301,141