

City College Budget Development & Management



John Parker, DBA
November 20, 2025

SAN DIEGO
CITY COLLEGE

Overview

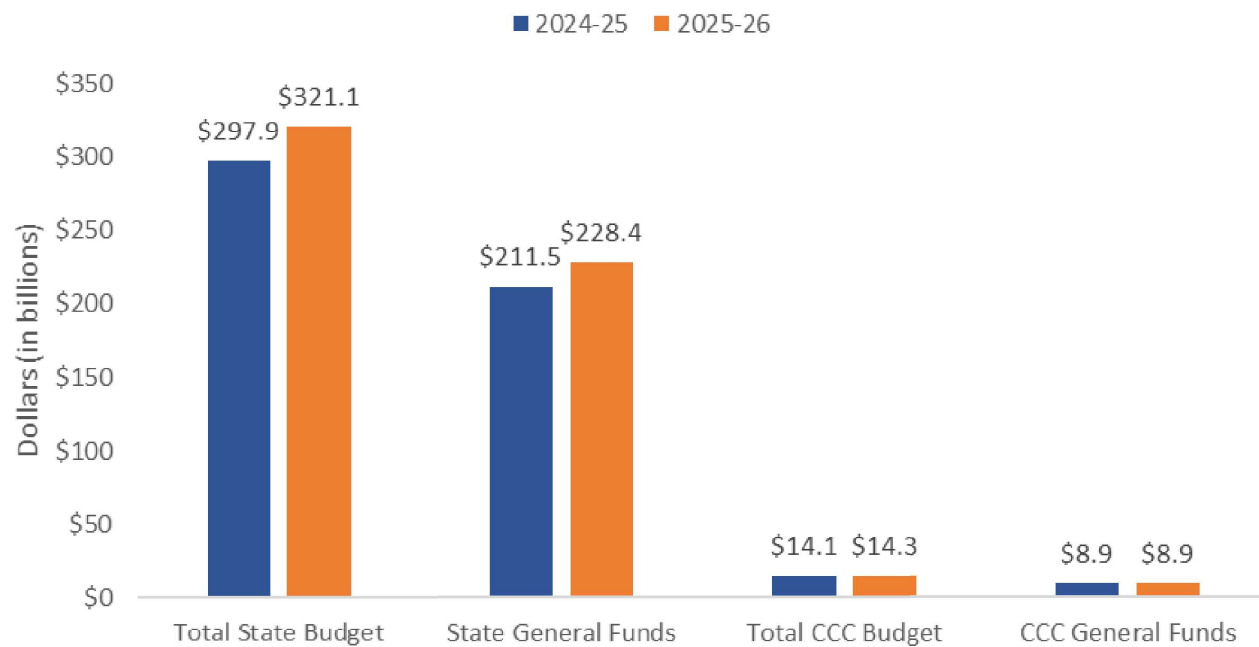
- State budget
- Where do we get our money?
- Student Centered Funding Formula (SCFF)
- Resource Allocation Formula (RAF)
- Budget planning and development
- Budget management
- Budget Considerations
 - 50% Law
 - Faculty Obligation Number (FON)
- Transparency
- Challenges

State Budget Process

State Budget Timeline

- Jul – Oct** - State departments and agencies develop baseline budgets. Governor makes final decisions and DOF prepares the proposed budget for release in January
- By Jan 10** - Governor releases budget proposal for the upcoming fiscal year
- Feb – May** - Budget subcommittees hold dozens of hearings to review the Governor's proposed budget and make initial decisions
- By May 15** - The Governor releases the May revision (Jan proposal revised)
- Jun** - Legislative leaders and the Governor meet to address outstanding issues
- Jun 15** - Constitutional deadline for lawmakers to pass the budget bill.
- Jul 1** - The new fiscal year begins
 - The Governor may sign the budget bill and budget related bills
- Jul forward** - The Legislature may pass amendments that change spending levels in the adopted budget bill

2025-26 State Budget



Where Does City Get Funding

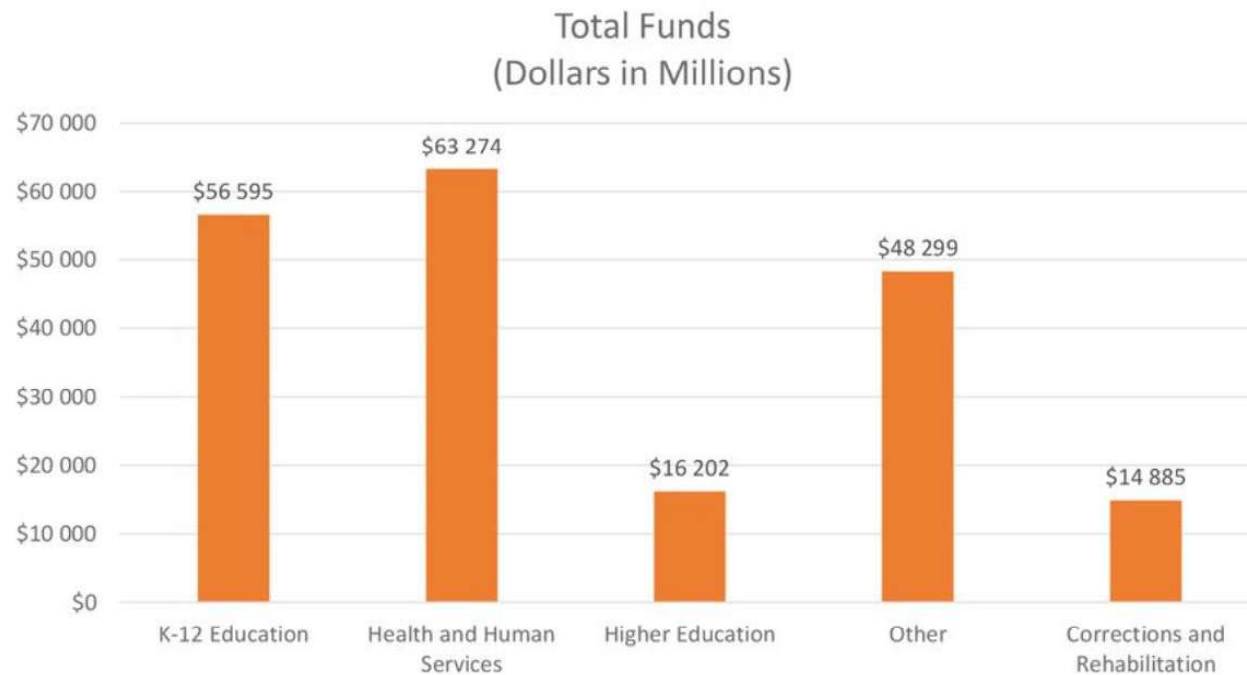
Primary Sources:

- State apportionment:
- Federal:
- Local Property Taxes:
- Student Tuition & Fees

Other Sources

- Grants
- Lottery funds
- Agencies and foundations
- Gifts/Donations
- Fee for service/enterprise/auxiliary
- Indirect Cost Recovery

Expenditures by Agency



Sources of Revenue

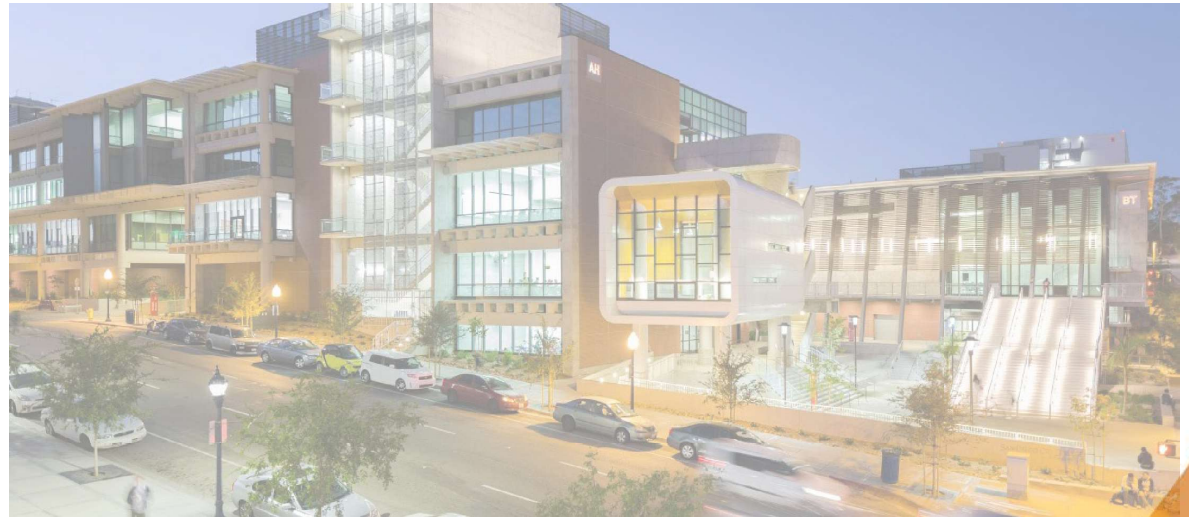
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How does the District fund the colleges?

- RAF = Resource Allocation Formula
- The purpose of the RAF is to provide a clearly defined method for the allocation of resources to employee units to cover operating costs of the District, and to match available resources to financial commitments.
 - Developed with input from AFT and other bargaining units.
 - Funds colleges at a 17.0 FTES/FTEF ratio per semester

Proposition 98

- Constitutional provision, passed in 1988, that sets minimum funding levels as a share of total state revenues for K-12 schools and community colleges 89%/11% split.



Past and Present Approaches to CCC Funding



Student Centered Funding Formula (SCFF)

The SCFF consists of three components:

- Base Allocation (70%) – Enrollment (FTES)
- Supplemental Allocation (20%) – Counts of low-income students
- Student Success Allocation (10%) – Counts of outcomes related to the Vision for Success, with “premiums” for outcomes of low-income students.

Objective:

- Raise completion/output rates (passing grades, certificates, degrees, transfers, etc.)
- Cut costs per completion/output (create new “efficiencies”)
- Achieve “equity” in completion/output rates for students from historically underrepresented groups.

Access/Base Allocation

1

70% of total system wide funding and is determined by overall district enrollments and size.

2

Sum of the Basic Allocation and the funding for Credit, Noncredit, CDCP (Career Development/College Prep), Incarcerated and Special Admit enrollment FTES.

3

3-year average for Credit FTES, and actual FTES for Noncredit, and CDCP. For future projections, Projected Growth FTES is added in.

4

3-year average for Credit FTES is used to financially protect districts from large enrollment swings and unexpected economic downturns.

Access/Base Allocation

- Under SCFF, base allocation representing 70% of the district's TCR apportionment funding is determined by a 3-year average enrollment FTES plus a Basic Allocation for each district based upon whether it is a single or multi-college district, the size of its colleges as defined by FTES earned (i.e., small medium or large) and funding for any approved education centers.

FTES Level	Rate per College for Single-College Districts	Rate per College for Multi-College Districts
FTES \geq 20,000	\$7,084,000 [†]	\$5,667,000 [†]
10,000 \leq FTES < 20,000	\$5,667,000 [†]	\$4,959,000 [†]
FTES < 10,000	\$4,251,000 [†]	\$4,251,000 [†]

- FTES Rate
 - Credit: \$4,212
 - Noncredit: \$3,552
 - CDCP: \$5,907

Supplemental Equity Allocation

The supplemental allocation compensates a district for its level of student socioeconomic need - based on prior year unduplicated headcounts of students under the following categories:

- Students awarded Pell grants (used as a low-income indicator)
- Undocumented students eligible as AB540 (graduated from a CA high school)
- Promise Grant (free CA Community College tuition & low-income indicator)
- Computed according to prior year headcount at **\$996** for each student type.
- Designed to spur improvements in financial aid practices to award more Pell and Promise Grants to eligible students.

Success Allocation

The student success allocation creates financial incentives for improving student achievement and closing student achievement gaps. Like the supplemental allocation, this allocation provides additional support for financial aid recipients.



Based on headcount of student achievement of these outcomes:

Associate degree for transfer (ADT)	Associate degree	Baccalaureate degree	Credit certificate requiring 16 or more units	Transfer-level math and English courses completed within the student's first academic year of enrollment	Transfer to a four-year university	Nine or more career education units completed	Regional living wage obtained within one year of community college completion
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Student Success Allocation Schedule

Outcome	All Students		Pell Grant Recipients		Promise Grant Recipients	
	Points	Rate \$587 per Point	Points	Rate \$148 per Point	Points	Rate \$148 per Point
Associate Degree for Transfer (ADT)	4	\$2,349	6	\$888	4	\$593
Associate Degree (excluding ADT)	3	\$1,762	4.5	\$667	3	\$444
Baccalaureate Degree	3	\$1,762	4.5	\$667	3	\$444
Credit Certificate	2	\$1,175	3	\$444	2	\$296
Transfer Level Math or English	2	\$1,175	3	\$444	2	\$296
Transfer to a Four-Year University	1.5	\$881	2.25	\$333	1.5	\$222
Nine or More CTE Units	1	\$587	1.5	\$222	1	\$148
Regional Living Wage	1	\$587	1.5	\$222	1	\$148

How TCR is Calculated

TCR is determined as the greatest of the following three calculations:

Current Year SCFF

- Base Allocation
- Supplemental Allocation
- Student Success Allocation

Stability Protection

- Prior Year SCFF + Current Year **COLA**

Hold Harmless Provision

- FY 2017–18 TCR + **compounded COLA**

Total Computational Revenue (TCR)

- 2024-2025 SDCCCD SCFF TCR Revenue Earned (@PI)
 - Basic Allocation - \$32,542,257 (three colleges, five centers)
 - FTES Allocation - \$221,297,923 (38,218.9 FTES)
 - Supplemental Allocation - \$43,167,631 (34,480 headcount)
 - Success Allocation - \$28,019,362 (35,974 headcount 3-year avg)
 - Total SCFF \$325,027,173
 - Hold Harmless \$319,573,817
 - Stability \$326,904,880

Budget Allocation Model (The “BAM”)



Projects Districtwide revenues and expenses, both ongoing and on-time. Uses the SCFF to determine how much funding the district receives from the state.

Includes Resource Allocation Formula (RAF) to determine how compensation dollars are distributed among employee units.

Includes all districts and departments
Projected salary and benefits costs
Feeds the Campus Allocation Model (CAM)

Types of Funds as Defined in the BAM

- General Fund
 - Unrestricted: Operations – utilities, discretionary
 - Restricted: Categorical, grants, fee based programs
- Debt Service Funds
- Special Revenue Funds e.g., Child Development Fund
- Capital Projects Funds e.g. Proposition S&N
- Enterprise Funds e.g. Bookstore
- Internal Service Funds e.g. Liability and Property Insurance
- Trust Funds e.g. Financial Aid

District Campus Allocation Model (CAM)



Based upon FTES and FTEF targets – provides budget allocation to cover contract and adjunct faculty compensation costs

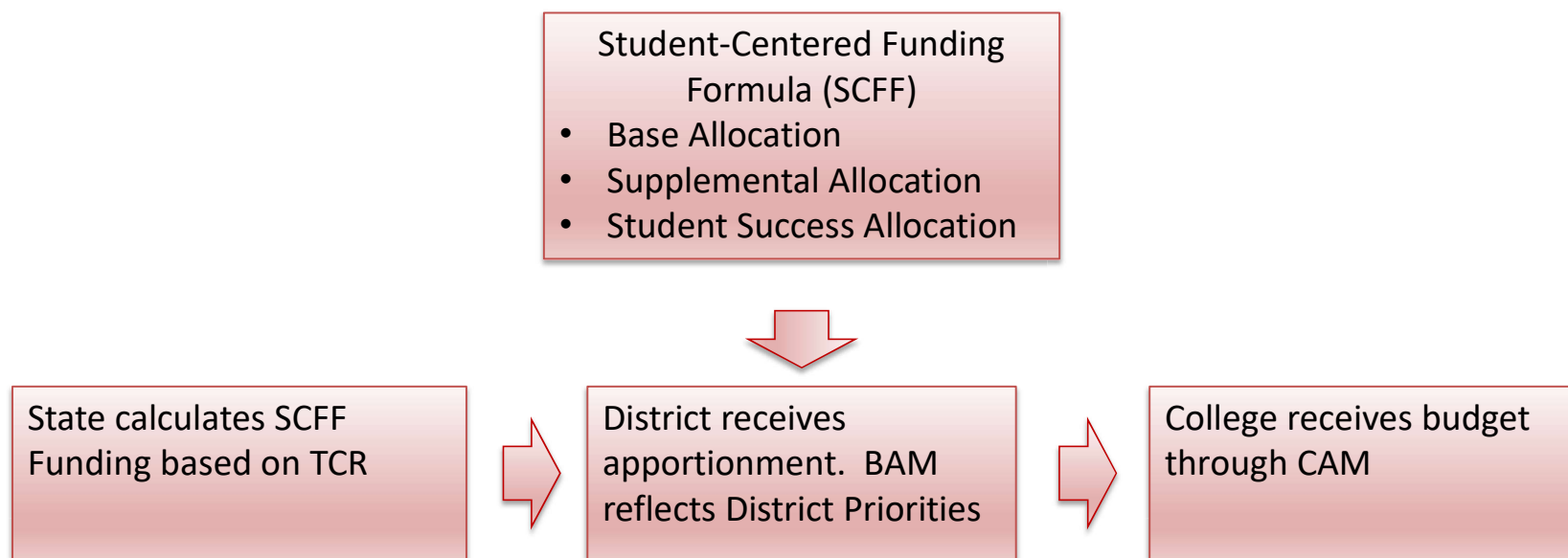


SCFF model continues to fund districts based on enrollment



Fed from the BAM – projects continuous and one-time revenue in any given budget year to align with budgeted expenses.

SCFF Flowchart



Why should I care about FTES?

- 1 FTES ~ \$7,500
- Fewer students enrolled = Less FTES
- Less FTES = Less money
- Why we have limited/no additional funding for...
 - In addition to 2% GFU discretionary funds



FY 2025-2026 ADOPTED 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	129.55	150.76	79.35	66.53	426.19
Adjunct FTEF	130.45	247.24	157.14	147.43	682.26
<u>2025 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	129.55	150.76	79.35	66.53	426.19
Adjunct FTEF	86.45	235.24	145.64	149.01	616.34
<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	259.10	301.52	158.70	133.06	852
Target Adjunct FTEF	252.20	588.48	346.30	378.94	1,566
Target FTEF	511.30	890.00	505.00	512.00	2,418.30
1101 - Budgeted Salaries Filled Contract	\$ 13,937,460	\$ 15,727,461	\$ 8,142,950	\$ 6,428,901	\$ 44,236,772
1101 - Budgeted Benefits Filled Contract	\$ 5,843,463	\$ 6,787,022	\$ 3,546,043	\$ 2,890,216	\$ 19,166,744
Total Filled	\$ 19,880,923	\$ 22,514,483	\$ 11,688,993	\$ 9,319,117	\$ 63,403,516
Adjunct/Overload Salary rate	\$24,871	\$ 24,871	\$ 24,871	\$ 24,871	
Adjunct/Overload Benefits rate	\$5,436	\$ 5,436	\$ 5,436	\$ 5,436	
Total Adjunct/Overload Rate	\$ 30,367	\$ 30,367	\$ 30,367	\$ 30,367	
CE Productivity Factor Rate Differential Variance				\$ 3,785,008	\$ 3,785,008
Adjunct/Overload Fall Allocation	\$ 3,961,375	\$ 7,507,937	\$ 4,771,870	\$ 4,477,007	\$ 20,718,189
Adjunct/Overload Intersession Allocation	\$ 160,945	\$ 728,808	\$ 138,777	\$ -	\$ 1,028,530
Adjunct/Overload Spring Allocation	\$ 2,625,227	\$ 7,143,533	\$ 4,422,650	\$ 4,524,987	\$ 18,716,397
Adjunct/Overload Summer Allocation	\$ 911,010	\$ 2,490,094	\$ 1,182,795	\$ 2,505,278	\$ 7,089,176
Total Adjunct/Overload Allocation	\$ 7,658,557	\$ 17,870,372	\$ 10,516,092	\$ 15,292,279	\$ 51,337,301

SAN DIEGO
COLLEGE



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

	City	Mesa	Miramar	CE	Total
Classroom Substitute Salary and Benefits allocation	\$ 126,446	\$ 317,542	\$ 361,681	\$ 823,270	\$ 1,628,939
Dept. Chair ESU's	282.00	452.00	345.00	0.00	
ESU Salary	\$ 1,179	\$ 1,179	\$ 1,179	\$ 1,179	
ESU Benefits	\$ 261	\$ 261	\$ 261	\$ 261	
ESU Salary and Benefits	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	
ESU Salary allocation	\$ 405,390	\$ 650,735	\$ 496,690	\$ -	\$ 1,553,415
Other Reassigned Time (per contract)	7.40	8.60	4.65	3.10	24
Other reassigned time	\$ 449,432	\$ 522,312	\$ 282,413	\$ 188,275	\$ 1,442,432
Dept. Chair Reassigned Time (per contract- account 1204)	14.10	17.80	15.30	9.60	56.80
Dept. Chair reassigned time	\$ 856,349	\$ 1,081,065	\$ 929,230	\$ 583,046	\$ 3,449,690
Total FTEF Allocations	\$ 29,377,697	\$ 42,956,509	\$ 24,275,099	\$ 26,205,987	\$ 122,815,293

Balance of Contract Positions

	City	Mesa	Miramar	CE	Total
1201 - Salary Filled - Deans & Academic Managers	\$ 2,999,617	\$ 2,996,629	\$ 2,514,507	\$ 2,446,975	\$ 10,796,628
1201 - Benefits Filled - Deans & Academic Managers	\$ 1,093,304	\$ 1,249,078	\$ 939,769	\$ 974,347	\$ 4,257,098
1204 - Salary Filled - Dept. Chairs & Other Reassigned Time	\$ 1,588,863	\$ 4,408,526	\$ 3,208,840	\$ 1,288,629	\$ 10,494,858
1204 - Benefits Filled - Dept. Chairs & Other Reassigned Time	\$ 657,637	\$ 1,817,251	\$ 1,401,538	\$ 556,042	\$ 4,432,528
1205 - Salary Filled - Counselors, Librarians and Nurses	\$ 2,436,758	\$ 3,071,956	\$ 1,997,406	\$ 1,465,495	\$ 8,970,815
1205 - Benefits Filled - Counselors, Librarians and Nurses	\$ 1,003,274	\$ 1,262,847	\$ 920,634	\$ 600,675	\$ 3,787,430
2101 - Salary Filled - Nonclassroom Support Staff	\$ 8,173,196	\$ 8,898,987	\$ 5,940,354	\$ 5,097,463	\$ 28,110,000
2101 - Benefits Filled - Nonclassroom Support Staff	\$ 4,050,020	\$ 5,270,051	\$ 3,507,201	\$ 2,090,271	\$ 16,536,143
2201 - Salary Filled - Instructional Classroom Support Staff	\$ 1,824,947	\$ 2,058,637	\$ 1,940,542	\$ 1,529,272	\$ 7,353,398
2201 - Benefits Filled - Instructional Classroom Support Staff	\$ 1,081,047	\$ 1,240,320	\$ 1,193,735	\$ 1,022,400	\$ 4,543,502
Filled Positions Total	\$ 25,617,423	\$ 32,214,282	\$ 23,570,526	\$ 17,880,169	\$ 99,282,400
1939 - Academic Vacant	\$ 955,515	\$ 2,560,624	\$ 1,016,668	\$ 1,630,781	\$ 6,223,588
1939 - Benefits Academic Vacant	\$ 487,889	\$ 1,304,374	\$ 524,464	\$ 884,817	\$ 3,201,544
2939 - Classified Vacant	\$ 685,173	\$ 1,261,892	\$ 879,103	\$ 653,972	\$ 3,480,140
2939 - Benefits Classified Vacant	\$ 464,983	\$ 894,797	\$ 612,752	\$ 467,208	\$ 2,439,740
Vacant Positions Total	\$ 2,593,560	\$ 6,021,687	\$ 3,032,987	\$ 3,696,778	\$ 15,345,012
Total Contract Positions (Net of Frozen Positions)	\$ 28,210,983	\$ 38,235,969	\$ 26,603,513	\$ 21,576,947	\$ 114,627,412

*)Frozen Positions: City \$238,851, Mesa \$4,733,515, Miramar \$37,483 and CE \$910,840

MIRAMAR PUBLIC SAFETY (Fall, Spring and Summer)

Total FTEs (Base of 1,257)

Academies

Law Enforcement 4 Academies (3 Sections per Academy)

Detention Academy

Fire Academy

Life Guard Academy

In-Service

Law Enforcement Mandated In-Service

Fire In-Service

EMT In-Service

Life Guard In-Service

Fire Instructional Services Agreements (ISAs)

Total Public Safety

Academies	Unit Price	Total	Total
		1,257	
4	\$ 462,514	\$ 1,892,607	\$ 1,892,607
3	\$ 153,073	\$ 469,781	\$ 469,781
3	\$ -	\$ -	\$ -
3	\$ 27,659	\$ 84,885	\$ 84,885
	\$ 585,040	\$ 598,496	\$ 598,496
	\$ 334,526	\$ 342,220	\$ 342,220
	\$ 19,072	\$ 19,511	\$ 19,511
	\$ 45,257	\$ 46,298	\$ 46,298
	\$ 895,380	\$ 915,974	\$ 915,974
Total Public Safety		\$ 4,369,772	\$ 4,369,772

**SAN DIEGO
COLLEGE**



FY 2025-2026 ADOPTED BUDGET CAMPUS ALLOCATION
GENERAL FUND UNRESTRICTED
BASED ON TARGET OF 39.067 FTEs

	City	Mesa	Miramar	CE	Total
Fire Academy	3		\$ -		\$ -
Life Guard Academy	3	\$ 27,859	\$ 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

DISCRETIONARY ALLOCATION

	City	Mesa	Miramar	CE	Total
Base Discretionary	164,480	274,938	148,657	379,642	\$ 967,717
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
Federal Work Study unallowable sick leave	\$ 25,333	\$ 2,462	\$ 9,437	\$ -	\$ 37,238
Grand Total Discretionary Funding	\$ 1,145,023	\$ 1,913,699	\$ 1,242,925	\$ 1,837,524	\$ 6,139,171
Additional funding to align to SCFF percentage allocation					\$ -
Total Allocation by Formula	\$ 58,733,703	\$ 83,106,177	\$ 56,491,309	\$ 49,620,458	\$ 247,951,648

ADJUSTMENTS TO FORMULA

PLUS:

Adjusting Contractual Items

Pro-Rata FTEF (Fall/Spring) based on Adjunct rate

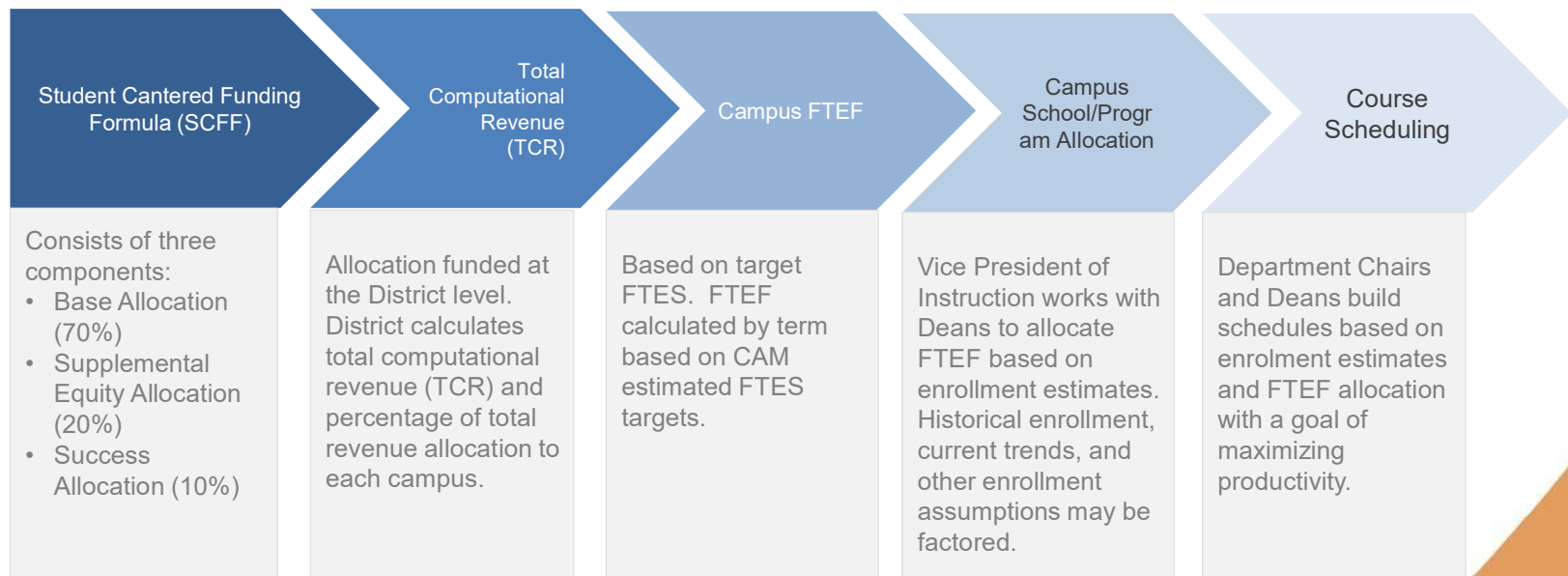
	City	Mesa	Miramar	CE	Total
Pro-Rata Salary	\$ 49,742	\$ 49,742	\$ 49,742	\$ -	\$ 49,742
Pro-Rata Benefits	\$ 1,492	\$ 1,492	\$ 1,492	\$ -	\$ 1,492
Pro-Rata Salary plus Benefits	\$ 51,234	\$ 51,234	\$ 51,234	\$ -	\$ 51,234
Total	\$ 450,859	\$ 325,951	\$ 245,411	\$ -	\$ 1,022,221
AFT Faculty Travel (per contract)	\$ 36,880	\$ 64,195	\$ 36,425	\$ 2,546	\$ 140,046
Baccalaureate Program (Fund 1180)	\$ 167,791	\$ 572,208	\$ 125,537		\$ 865,536
Adjunct Backfill for Contract Faculty Sabbatical	\$ 212,569	\$ 242,936	\$ 60,734	\$ 91,101	\$ 607,340
Districtwide Library Services	\$ 48,208				\$ 48,208
Academic Senate Stipend	\$ 24,500	\$ 34,868	\$ 30,030	\$ 29,910	\$ 119,308
Classified Senate Officers Stipends	\$ 7,354	\$ 7,354	\$ 7,354	\$ 7,354	\$ 29,415
Honors Program	\$ 58,406	\$ 45,889	\$ 34,003		\$ 138,298
Online Faculty Mentor	\$ 6,073	\$ 6,073	\$ 6,073	\$ 6,073	\$ 24,292
GFU funding provided to DSPS	\$ 68,000	\$ 37,000	\$ -	\$ 1,400,000	\$ 1,505,000
Apprenticeship	\$ 274,350	\$ -	\$ 52,529	\$ 12	\$ 326,891
Apprenticeship Reserve one time funding spread over 3 years: (FY26 allocation for 3 years)	\$ 110,935	\$ 110,935	\$ 110,935	\$ 110,935	\$ 443,740
Total Adjusting Contractual Items	\$ 1,465,925	\$ 1,447,409	\$ 709,031	\$ 1,647,931	\$ 5,270,295

GFU Adopted Budget Allocation (Continuous)

	City	Mesa	Miramar	CE	Total
	24%	33%	23%	20%	
Projected Balance (Funded in 1111) Ends FY26	\$ 31,004	\$ 523,791	\$ 200,473	\$ 130,000	\$ 885,268
Prior Year Encumbrances (Fund 1112)	\$ 2,056	\$ 26,859	\$ 74,533	\$ 12,128	\$ 115,576
Adjustments for Reserves and Encumbrances	\$ 33,060	\$ 550,650	\$ 275,006	\$ 142,128	\$ 1,000,844
Total Allocation Continuous and One-Time	\$ 60,232,688	\$ 85,104,236	\$ 57,475,346	\$ 51,410,517	\$ 254,222,787

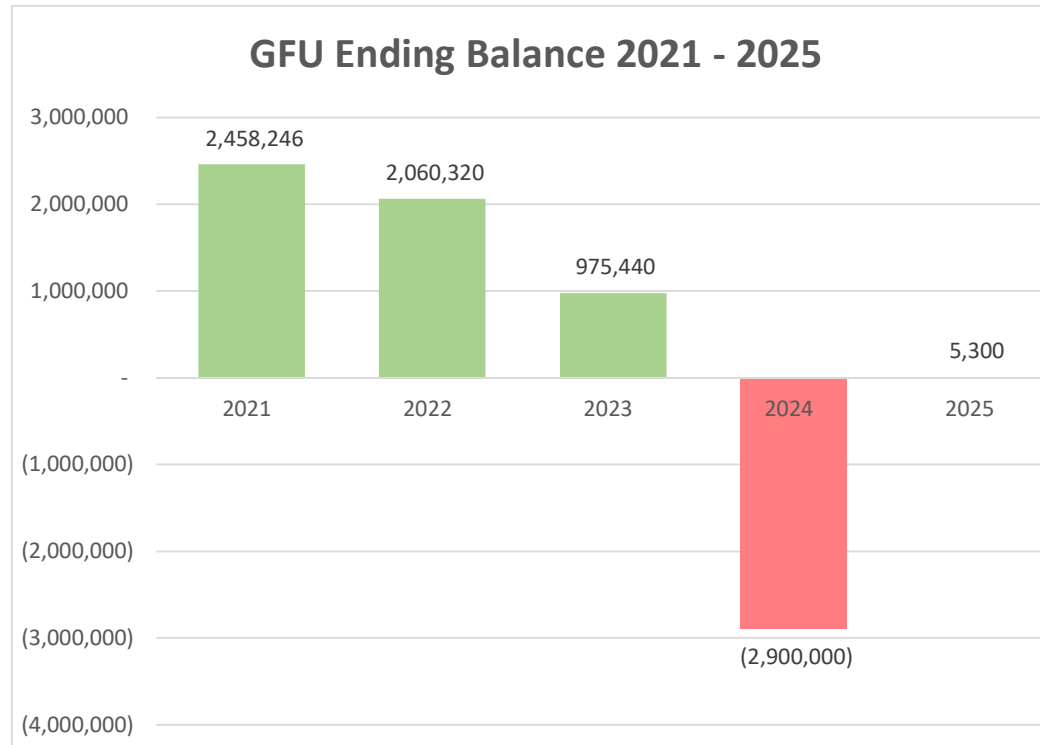
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FTEF Allocation



Budget Planning and Development

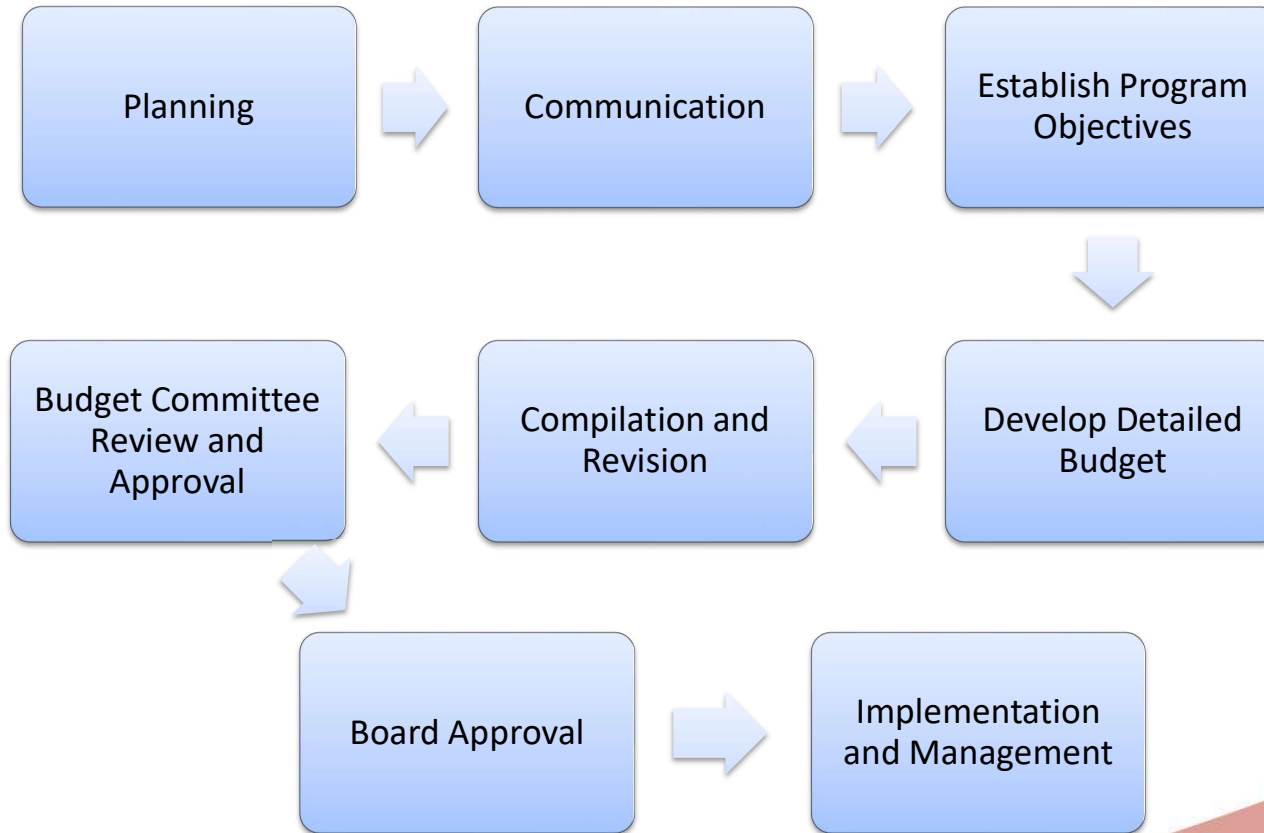
How We Ended FY25



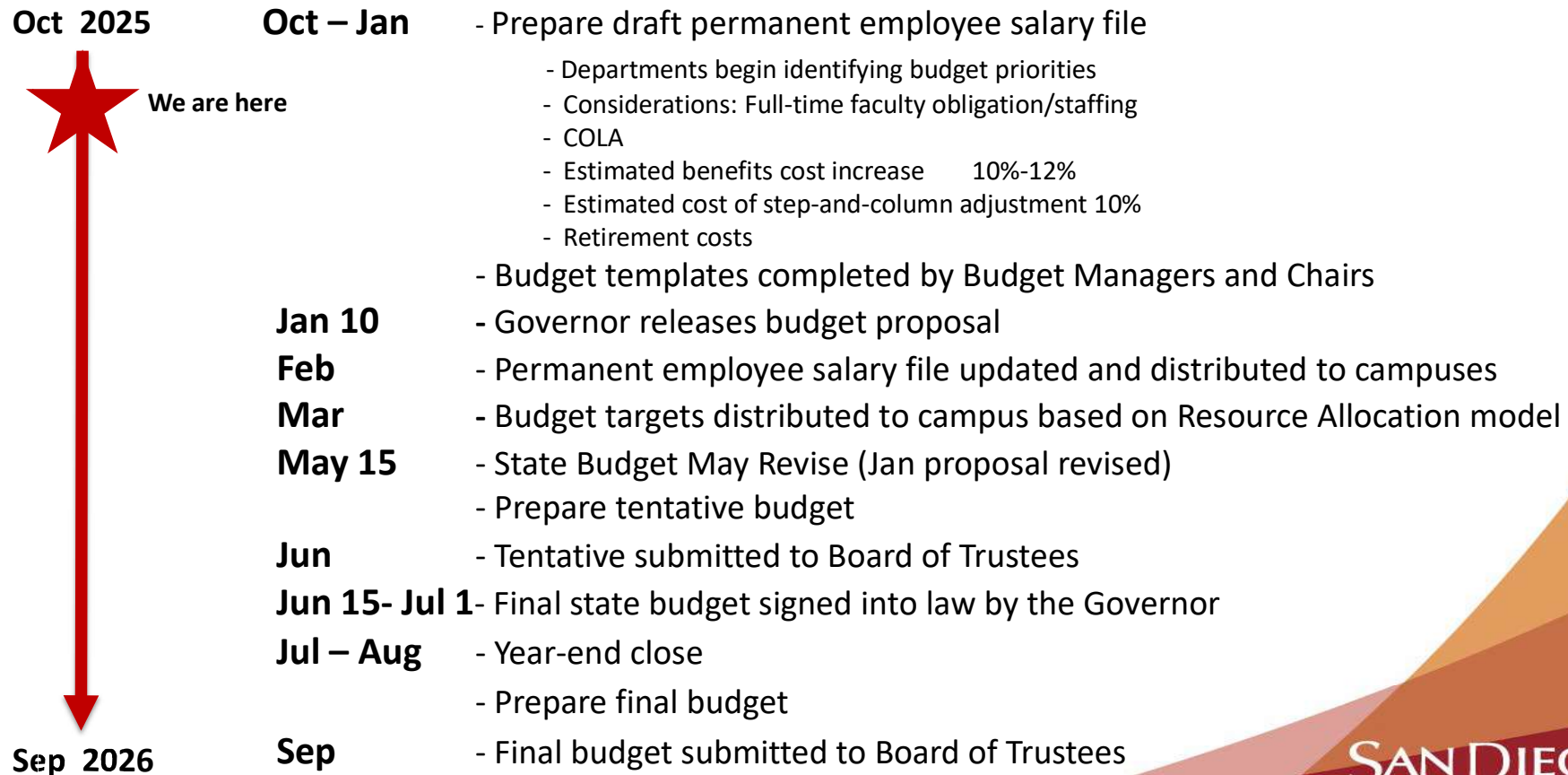
Budget Objectives

- Ensure the College's mission and strategic priorities are fulfilled through core themes:
 - Academic quality
 - Access
 - Student success
 - Community partnerships

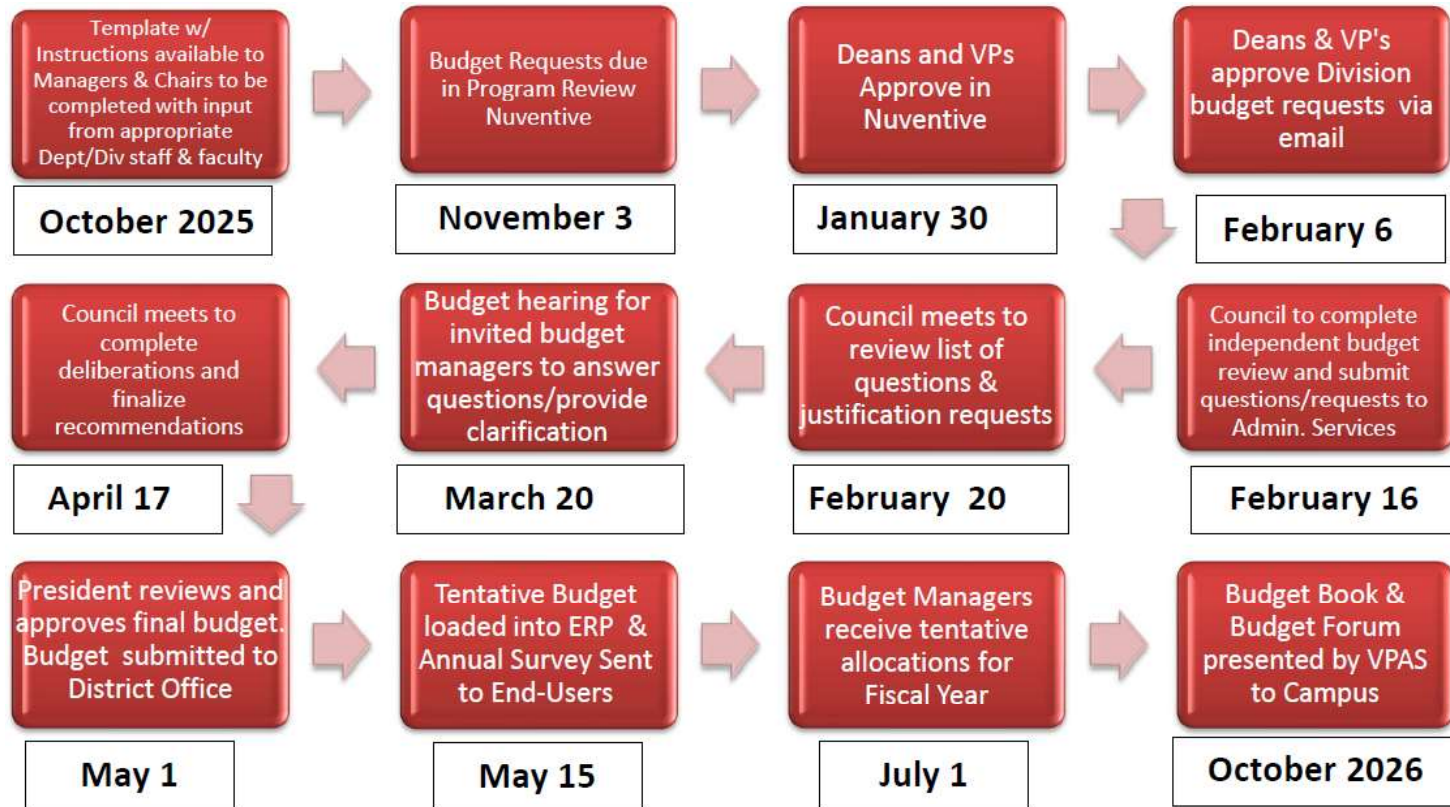
Budget Development



City College Budget Planning Timeline



2026/27 GFU Budget Process

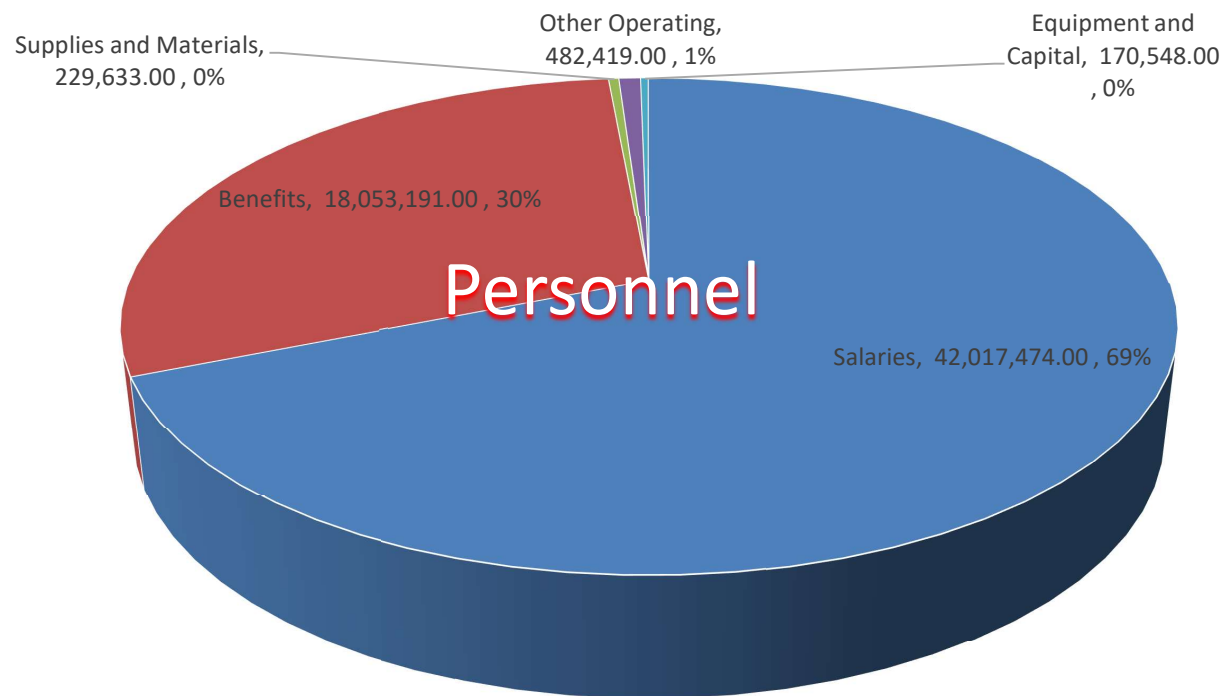


Campus Budget Development






- Review and clean up permanent positions listing
 - Special attention to vacancies and growth positions
 - ID positions that need to come off of restricted funding sources
- Remove any one-time allocations
 - No extra GFU allocation when HEERF funds exhausted
- Obtain part-time/overload budget from Vice President of Instruction
- Review historical activity to address excess allocations as well as shortfalls
 - Apply zero-base budget model rather than incremental budget
- Address cost escalation for multi-year contracts/leases

Budget Management

City College Expense Allocation



Responsible Budget Management



-  Departments, campus, District cannot spend more than what is funded; results in deficit budget, different from deficit spending.
-  Be knowledgeable of your budget. If you didn't develop your own budget, make sure you understand what assumptions were used.
-  Use a budget worksheet or available financial reports to monitor your expenditures on a regular basis.
-  Identify potential risks to your budget as early as possible. Keep your supervisors and Business Services informed.
-  You are a steward of the college's resources; handle your division's budget as if it were your own checkbook.

Budget Monitoring

- It is important to monitor your budget throughout the year to make sure it continues to be in line with the original intent.
- It is recommended to review your budget at least monthly to make sure the expenditures posting to your budget are accurate.
 - For example, a position that should not be charged to your budget or an expenditure that was posted to the incorrect object code
- Monitor requests and expenses for release time, overload and NANCEs
- **NO OVERTIME** – requires President approval
- Word to the Wise – Keep track of the College's year end dates. Cutoff for purchases are well before June 30th. This is communicated frequently, several months in advance.
 - Plan accordingly so you have everything you need to get through the end of the fiscal year.
 - If you do not have your purchase orders in before that cutoff date, you will miss the opportunity for year end purchases.

Accessing GLBR Reports

Business Services Forms

- [Accessing Budget Details on Peoplesoft](#) 
- [Accessing SDCCD Custom Budget Financial Reports](#) 

Budget Detail Report

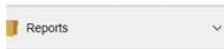
1. Log in to People Soft



2. Click on [Finance Dashboard](#)



3. Click on [Reports](#)



4. Click on [Budget Details](#)

Custom Financial Reports

1. Go to the [Navigation Bar](#)



2. Click on [Navigator](#)



3. Click on [Financials 9.2:](#)



4. Click on [General Ledger:](#)



5. Click on [General Reports:](#)



6. Click on [Custom Financial Reports:](#)



Average Burn Rate

Assume this is January's actuals – what is our average TYD burn rate and YE forecast? Assuming February actuals, what is burn rate and forecast?

Fund Dept	Activ	Budg	Op	Account Description	Original Budget	Adjustments	Adj Budget	Pre-Enc	Encumbrance	Actuals	Remaining Bud
Total for Fund: 1233 - HEERF III					14,390,398.00	0.00	14,390,398.00	129,249.46	799,880.57	8,893,567.90	4,567,700.07
Grand Totals					14,390,398.00	0.00	14,390,398.00	129,249.46	799,880.57	8,893,567.90	4,567,700.07

YE Forecast

- Based on burn rate and other factors, how will you end the year?
- Considerations
 - Straight line average burn rate
 - Seasonality
 - Prior year trends
 - Prior year factor #
 - One-time expenses
 - Personnel

Fund Accounting (budget) vs Financial Accounting (actuals)

Budgets

- A forecast of what is expected to occur with regard to revenue and expenses.
- Must have an approved budget before any money can be spent.
- Represents a spending plan (the authority to spend)
 - Unrestricted funds
 - Restricted funds
 - Designated funds

Financials

- A reporting of the revenues actually received and expenditures incurred.
- Actual spending as the transactions are processed.
- Examples of records to support spending
 - Purchase orders
 - Expenditure transfers
 - Requisitions
 - Time sheets

Budget Manager vs. Coordinator

Manager

- Develops, monitors and manages GFU and/or GFR budgets
- Has signature authority for travel authorizations, budget transfers, purchase reqs, and JVs
- Develops annual trends and year-end forecasts
- Ensures compliance with budget and spending guidelines

Coordinator

- Assists in budget preparation
- Provides budgetary support
- Prepares various requests
- Runs budget reports
- Maintains supporting documentation

ALL REQUESTS MUST FOLLOW THE PURCHASING/PROCUREMENT PROCESS. Unauthorized purchases will be the responsibility of the department/requestor.

Account/Line Item/Chartfield/GL String


- Segments each expense category or line on the income statement and balance sheet
 - General ledgers
 - Trial Balance
 - Income statement, balance sheet, statement of cash flows
- Correct coding ensures accurate financials
- Miscoding can result in erroneous financials and/or negative audit findings

FUND	DEPT.	ACTIVITY	ACCT/OBJ
1232	15048	679019	5008

Budget Transfer Form

- Used to move budget allocation between accounts or departments
- Ensure proper allocation of operational needs
- Used to
 - Address unexpected expenses
 - Realign budget with strategic priorities
 - Correct misallocations

Budget Allocation Template



General Fund Restricted (GFR) Budget Allocation Template

Directions: Funds that will carry-over and/or receive a new allocation for FY23-24, please use this template to allocate the budget in specific account numbers. Please see the example below.

Budget Period	Fund	Dept ID	Activity	Account	Amount
2024	1407	11010	645000	1201	\$ 124,914.96
2024	1407	11010	645000	2101	\$ 93,848.58
2024	1407	11010	645000	3999	\$ 101,925.08
2024	1407	11010	639000	4002	\$ 71,292.24
2024	1407	11010	639000	5008	\$ 30,943.68
2024	1407	11010	631000	5303	\$ 6,534.00
2024	1407	11010	631000	5335	\$ 1,282.00
				Total:	430,740.54

Helpful Hints: When allocating budget for salary accounts, please refer to the list of account numbers provided by Business Services. **Example: Classified non-instructional employees account 2101.** If you're needing to calculate benefits for positions, consider using these percentages for cost projections: 36% Contract Employees, 20% Adjuncts 12% NANCE employees

Budget Adjustment/Transfer Requests

- Fund #s to and from (debit and credit) must be the same for GFU and GFR:

— Fund 1232 → Fund 1232

~~— Fund 1232~~ → ~~Fund 1233~~

- Cannot move funds between 1,000, 2,000 and 3,000
- Moving funds between major GFU object codes (OC) requires Board approval:

— OC 4002 → OC 4023 (no Board approval)


— OC 4002 → OC 5355 (with Board approval)

~~— OC 4002~~ → ~~OC 5355~~ (without Board approval)

Journal Entry/Voucher

- A transaction used for recording financial activity.
- Used to transfer, adjust, or correct expenses charged to the wrong department or account. Debits and credits must balance.
- If transferring to another department, requires budget manager approval of transferring and receiving departments.
 - Transfer expense that posted as travel, should have been recorded as contract for services.
 - Transfer expense that posted in your department that should be split funded or recorded under another department.

Journal Voucher

 SAN DIEGO COMMUNITY COLLEGE DISTRICT FY 23/24 JOURNAL VOUCHER							
Trans Date:				Journal ID: #			
FUND	DEPT.	ACTIVITY	ACCOUNT	DEBIT	CREDIT	BUS. UNIT	COMMENT (25 CHARACTERS)
1407	11010	660000	5008	5,300.00			Reclass to correct object code
1407	11010	660000	4003		5,300.00		
1407	11010	660000	5008	1,258.00			Correct mispost to Basic Needs
1538	14010	619000	5008		1,258.00		
				6,558.00	6,558.00		
Explanation:							
Entered: <input type="checkbox"/> VALID <input type="checkbox"/> E-mailed <input type="checkbox"/> Entered on JE Folder List							
Approved: _____							

Best Practices

- Accuracy: Double check all amounts, accounts, and justification
- Timeliness: Submit journal entries and budget transfers promptly
- Documentation: Maintain clear records for audits
- Training: Ensure coordinators are well trained on procedures
- Compliance: Follow guidelines, policies, and procedures

Budget Considerations

Budget Considerations

- 50% law
- Faculty Obligation Number (FON)
- Salaries and benefits – approximately 97% of funding
- Increase in health benefits
- Release time
- Step and column advancement
- Unfunded liabilities – vacation accrual

50% Law

What is it and how is it calculated?

- Education Code Section 84362 and California Code of Regulations 59200 requires California Community College Districts to spend 50% of “Current Expense of Education” (GFU) on salaries of classroom instructors (as a District).
- Numerator: Instructional Salaries and Benefits
- Denominator: Instructional and non-instructional salaries and benefits, supplies & materials, other operating expenses.
- Exclusions: Instructional non-instructional staff-retirees’ benefits and retirement incentives, student health services above calculated amount, student transportation, rents and leases, lottery expenditures, capital expenditures.

Why is it calculated?

- Ed Code requires it!
- Auditors review the calculation annually.
- The objective is to limit class size and contain the relative growth of administrative and non-instructional costs.

Faculty Obligation Number (FON) and 75/25%

- Per Education Code 87482.6 and CCR Title 5, Section 51025, the FON is the number of full-time faculty a District is required to employ each Fall.
- AB1725 (1988) establishes that each college should reach a goal that at least 75% of credit instruction hours should be taught by full-time faculty.
- Excludes OL, release time, counselors and librarians

Transparency



SAN DIEGO
CITY COLLEGE

Transparency

- Monthly managers' budget workshops
- Quarterly budget review with budget managers
- Weekly Business Services office hours for training
- Monthly professional development /Business Services workshops
- Report out to constituency groups
- New Resource Allocation Committee
- Business Services Budget and Resource page

Challenges

Challenges

- Thinking only short-term or long-term
- Many new managers and deans
- Lack of direction or process
- Priorities/needs shift once resources have been allocated
- Conflating priority, urgency, emergency, and crisis
- Not enough resources to fully address priorities
- Priorities between department and division, or division and College do not align (program review, SLO, SAO)

State Funding Comparison



1. Prisons	\$80,000*
2. UC	\$33,569
3. CSU	\$18,445
4. K-12	\$12,018
5. CCC	\$8,306

Per student (FTE)

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Economic Outlook

- State revenues higher than expected
- Consider the impact of Federal funding
- Reversion to the mean – experts predicting economic downturn within the next 18 months.



Budget Resources

<https://www.sdcity.edu/about/leadership/administrative-services/budget-plan.aspx>



Home / About / Leadership / Administrative Services / Budget Planning

[Budget Planning](#)
[Business Services](#)
[Business Services Forms](#)
[Campus Safety](#)
[Digital Print and Mail Room Center](#)
[Receiving and Stock Room](#)
[Student Accounting Office](#)

Contact Us

San Diego City College
1313 Park Boulevard
San Diego, CA 92101-4787

619-388-3400

[Faculty/Staff Directory](#)

[Offices Directory](#)

Budget Planning

San Diego City College believes in a transparent and accountable budget planning process. Managers work with their divisions, programs, or committees to ensure that budget efforts align with the college's mission and the president's vision and goals. Participatory governance is at the heart of the college's budgeting process. This Budget Planning page provides an overview of the college's and the district's budgets. The tabs below provide public access to the college's budgets, information on budget timelines, a copy of the District's adopted budget, the Resource Allocation Formula (RAF), General Funds Restricted (GFR), General Fund Restricted (GFR) and allowable expenses, the state's Student Centered Funding Formula (SCFF), budget trainings and workshops, a glossary of terms, and other information that seeks to keep people informed of the budgeting process.

The best place to learn about budgets is attending the annual September board meeting, attending College Council, or by attending one of the many campus budget workshops. You can also find budget information in the President's Monthly Updates, our campus newsletters, department and program plans, grant applications, program review, or by attending one of the many committee meetings.

"Budgets are a reflection of what a college values," said Vice President John Parker. "When you research these budget pages you will see a deep commitment to social justice, educational equity, and academic excellence. You will also see efforts to remain flexible to emerging student's needs, innovation, teaching and learning, and transparent approaches to support student success."

The college's budgets seek to ensure that everyone knows that You Belong Here!

FY2024-25 Adopted Budget Timeline	▼
FY2023-24 Year End Timeline	▼
District FY2023-24 Adopted Budget	▼
City College Budget	▼
Campus Allocation Model (CAM) and Budget Allocation Model (BAM)	▼
Resource Allocation Formula (RAF)	▼
General Funds Restricted (GFR)	▼
Student Centered Funding Formula (SCFF)	▼
Budget Trainings and Workshops	▼
Accounting, Budget Finance Glossary of Terms	▼
Chart of Accounts	▼
Higher Education Emergency Relief Fund (HEERF) and State Block Fund	▼
City College Grants	▼

<https://www.sdcity.edu/faculty-staff/committees/city-resources/index.aspx>



Home / Faculty Staff / Committees / City Resources

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City Resources Council

The City Resources Council maintains ongoing sharing of information and recommendations with campus representatives on the District Budget Committee. As part of the integrated planning process, this council supports institutional effectiveness by ensuring open, equitable and orderly budget processes are instituted and followed in establishing the operational budget of San Diego City College.

The City Resources Council supports, approves and makes recommendations regarding the planning processes for San Diego City College that include: Resource Allocation, Program Review, Facilities Plan, Educational Plan, and College Strategic Plan.

The following committees and groups below report to the City Resources Council

- CTEA/Strong Workforce
- Facilities/Housing
- Health and Safety Committee
- Resource Allocation
- Institutional Technology
- Review of Services Committee

2023 - 2024 City Resources Council Membership

Administrator/Chair: John Parker jparker002@sdcity.edu
Administrator: Matilda Chavez mchavez001@sdcity.edu
Administrator: Marciano Perez mperez@sdcity.edu
Administrator: VACANT (to be appointed by the College President)
Student Services Representative: Elizabeth Vargas evargas@sdcity.edu
Student Services Representative: Lupita Lance llance@sdcity.edu
Instruction Representative: Leticia Lopez llopez@sdcity.edu
Instruction Representative: VACANT
Faculty: Al Querkita aquerkita@sdcity.edu
Faculty: Becky Wheelock bwheelock@sdcity.edu
Faculty: America Martinez amartinez@sdcity.edu
Faculty: Andre Sanz asanz@sdcity.edu
Classified: Alan Goodman agoodman@sdcity.edu
Classified: VACANT (Appointed by Classified Senate)
Classified: VACANT (Appointed by Classified Senate)
Classified: VACANT (Appointed by Classified Senate)
Student: Xavier DeLaLuz
Student: VACANT (Appointed by Associated Student Government)
Accounting Supervisor, Business Services: Roxane Solis rsolis@sdcity.edu
Dean, Institutional Effectiveness (Ex-Officio): Susan Murray smurray001@sdcity.edu
Chief Budget Officer (Ex-Officio): John Parker jparker002@sdcity.edu

City Resources Council meets monthly on the third Wednesday from 1:00 - 2:00 pm in Zoom. The meetings are open to the public and everyone is welcomed.

City Resources Council is looking forward to engaging with the campus community throughout the fiscal year.

Council Meetings FY 2023-2024	▼
Agendas and Minutes	▼
Information and Authority	▼
Membership Terms	▼
Reporting and Recommending Responsibilities	▼
Council Goals	▼
Timeline Flowchart FY 2024-2025	▼
Inquiry and Agenda Item Request	▼

Discussion and Questions