



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 Average	Apportionment based on targets
Student Centered Funding Formula Calculation				
Credit Base	\$5,416	28,947	28,523	154,480,351
Special Admit (Preliminary Estimat	\$7,595	904	1,010	7,673,314
CDCP Base (Preliminary Estimates)	\$7,595	7,617	7,617	57,851,115
Non-Credit Base (Preliminary Estir	\$4,567	1,599	1,599	7,302,633
Total FTES (Credit & Non-Credit Combined)		39,067		227,307,413 **
Basic Allocation				33,290,727
FTES				227,307,413 **
Supplemental Allocation				44,160,486
Student Success Allocation				28,170,903
2025-26 SCFF Calculated Revenue				332,929,529
Stability Protection				4,812,681
Total Apportionment				337,742,210
Other State Funds				
Lottery (Excludes Prop 20 Funds)			\$ 7,422,730	
BFAP 2% Unrestricted portion (Previously BOG Fee Waivers Admin.)			\$ 936,874	
Apprenticeship Allowance			\$ 329,649	
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			\$ 895,117	
Part-time Faculty Health Benefits			\$ 8,000,000	
Part-time Faculty Office Hours			\$ 2,289,636	
Mandated (Current) Cost Reimbursement (39,067 @ \$36.46 per FTES)			\$ 1,424,383	
Total Other State Funds				\$ 26,246,467
Other Funds				
Interest Income			\$ 5,029,818	
Non-Resident Tuition			\$ 5,000,000	
Student Record Fees			\$ 5,600	
Enrollment Resident Fees (2%)			\$ 333,471	
Indirect Cost			\$ 1,000,000	
STRS On Behalf allocation			\$ 9,526,078	
All Other Local			\$ 190,796	
Total Other Local Funds				\$ 21,085,763
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				\$385,596,487



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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)	\$ 1,047,553	\$ 4,315,939	\$ 1,280,342	\$ 2,407,246		
Set Aside for Academic Contract Administrator (1201)	\$ -	\$ 470,883	\$ -	\$ 401,142		
Set Aside for Academic Contract NC Reassigned Time (1101)	\$ -	\$ -	\$ -	\$ -		
Set Aside for Academic Contract Non-Classroom (1205)	\$ 512,246	\$ 242,123	\$ 260,790	\$ 242,123		
Set Aside for Classified Contract Non-Classroom (2101)	\$ 1,263,812	\$ 1,609,586	\$ 793,204	\$ 896,141		
Set Aside for Classified Contract Classroom (2201)	\$ -	\$ 1,116,667	\$ 796,260	\$ 562,169		
District Office					\$ 7,035,991	
Vacancies at End of Year (including Benefits)	\$ 2,823,611	\$ 7,755,198	\$ 3,130,596	\$ 4,508,821	\$ 7,035,991	\$ 25,254,217
Frictional Vacancies	(2,435,810)	(5,537,916)	(2,609,430)	(3,577,516)	(4,267,514)	(18,428,186)
Vacancy Hiring Net of Savings	387,801	2,217,282	521,166	931,305	2,768,477	6,826,031

TOTAL Campus Allocations	City	Mesa	Miramar	Cont. Ed.	Total
\$	60,199,628	\$ 84,553,586	\$ 57,200,340	\$ 51,268,389	\$ 253,221,943
\$	33,060	\$ 550,650	\$ 275,006	\$ 142,128	\$ 1,000,844
\$	60,232,688	\$ 85,104,236	\$ 57,475,346	\$ 51,410,517	\$ 254,222,787

District Office and Districtwide Support	District Office	Districtwide	2024-25
Allocations	Budget	Institutional Accts	Adopted Budget
Board of Trustees	\$ 741,974	\$ 35,000	\$ 776,974
Chancellor's Office	\$ 1,456,488	\$ 300,000	\$ 1,756,488
College Police	\$ -	\$ 9,193,837	\$ 9,193,837
Development & Entrepreneurship	\$ -	\$ 840,330	\$ 840,330
Educational Services	\$ 11,399,123	\$ 1,514,659	\$ 12,913,782
Facilities Services	\$ 3,465,464	\$ 14,622,295	\$ 18,087,759
Finance and Business Services	\$ 13,178,396	\$ 9,361,918	\$ 22,540,314
Information Technology	\$ -	\$ 19,985,922	\$ 19,985,922
Institutional Innovation & Effectiveness	\$ -	\$ 2,830,613	\$ 2,830,613
Maintenance/Operations	\$ -	\$ 26,352,658	\$ 26,352,658
Marketing, Communication & Public Affairs	\$ 1,502,486	\$ 657,000	\$ 2,159,486
People, Culture (Human Resources)	\$ 8,680,782	\$ 2,087,671	\$ 10,768,453
STRS On Behalf allocation		\$ 9,526,078	\$ 9,526,078
			\$ 137,732,694
Interout GFU to GFR/Other Internal Funds Transfers			
Campuses Cocurricular		\$ 4,167,130	\$ 4,167,130
Internal Services Risk Management		\$ 3,970,025	\$ 3,970,025
Food Service		\$ 1,300,000	\$ 1,300,000
Parking Subsidy		\$ 650,000	\$ 650,000
Other Internal Funds		\$ 1,912,374	\$ 1,912,374
			\$ 11,999,529
Total District Offices	\$ 40,424,713	\$ 109,307,510	\$ 149,732,223
TOTAL PROJECTED CONTINUOUS ALLOCATIONS			\$ 385,526,824



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CONTINUOUS REVENUE VS EXPENSES SUMMARY:

Total Projected Continuous Revenue:

State	\$	363,988,677	
Local	\$	21,085,763	
One-Time Transfers	\$	522,047	
Total Continuous Revenue			\$ 385,596,487

Total Projected Continuous Expenses:

Campus Allocations	\$	254,222,787	
Districtwide Support Allocations	\$	109,307,510	
District Office Allocations	\$	40,424,713	
Estimated savings from frictional vacancies	\$	(18,428,186)	
Total Continuous Expenses			\$ 385,526,824

Projected Results From Ongoing Operational Activities - (Over) Under Revenue

\$ 69,663

Set Aside Obligations and One-Time Allocations

RAF Distribution (Projected)	\$	3,961,716	
District Distribution (Projected)	\$	757,387	
Divisions New budget request	\$	3,062,393	
JPA Contribution	\$	2,000,000	
Federal Contingency	\$	2,000,000	
Estimated Medical cost increases	\$	1,958,292	
.5% Deficit factor projection	\$	1,688,711	
TimelyCare Contract Annual Cost	\$	665,000	
Contingency Savings	\$	(12,758,737)	
Estimated Savings from PPA Buyout	\$	(2,750,000)	
Savings from proration of Positions charge to GFR/Bonds (Finance/HR positions)	\$	(515,099)	
Total Additional One-Time Obligations and Allocations			\$ 69,663
TOTAL EXPENSES Including Set Asides and One-Time Allocations			\$ 385,596,487

Projected Results After All Ongoing, Set Asides and One-time Allocations - (Over) Under Revenue

\$ -

FY 2025-26 Ending Fund Balance

Beginning 25-26 Fund Balance	\$	94,345,298
Projected Continuous Revenues Over (Under) Expenses	\$	-
Ending 25-26 Ending Fund Balance (Includes Min 5% in cash)	\$	94,345,298
		24.47%