SAN DIEGO
Community College District

FY 2025-2026 ADOPTED BUDGET CAMPUS ALLOCATION
GENERAL FUND UNRESTRICTED
Based on Target of 39,067 FTES

		City		Mesa		Miramar		CE		Total
FTES										
2025 Fall Funds Allocation										
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
2026 Intersession Funds Allocation										
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
2026 Spring Funds Allocation										
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
2025 Summer Funds Allocation										
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		$	5,943,463	$	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			$5,496	$	5,496	$	5,496	$	5,496	
	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

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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	$ 405,990	$ 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	$ 2,898,517	$ 2,936,629	$ 2,514,507	$ 2,446,975	$ 10,796,628
1201 - Benefits Filled - Deans & Academic Managers	$ 1,093,304	$ 1,249,078	$ 939,769	$ 974,947	$ 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	$ 657,697	$ 1,817,251	$ 1,401,538	$ 556,042	$ 4,432,528
1205 - Salary Filled - Counselors, Librarians and Nurses	$ 2,436,758	$ 3,071,156	$ 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	$ 4,859,820	$ 5,270,851	$ 3,507,201	$ 2,898,271	$ 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	$ 1,199,735	$ 1,022,400	$ 4,543,502
Filled Positions Total	**$ 25,617,423**	**$ 32,214,282**	**$ 23,570,526**	**$ 17,880,169**	**$ 99,282,400**
1999 - Academic Vacant	$ 955,515	$ 2,560,624	$ 1,016,668	$ 1,690,781	$ 6,223,588
1999 - Benefits Academic Vacant	$ 487,889	$ 1,304,374	$ 524,464	$ 884,817	$ 3,201,544
2999 - Classified Vacant	$ 685,173	$ 1,261,892	$ 879,103	$ 653,972	$ 3,480,140
2999 - 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 $230,051, Mesa $1,733,513, Miramar $97,609 and CE $812,043)

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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GENERAL FUND UNRESTRICTED
BASED ON TARGET OF 39,067 FTES

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	$ 25,339	$ 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

	City	Mesa	Miramar	CE	Total
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	$1,492	$ 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 year of 3)**	$ 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)	**$ 60,199,628**	**$ 84,553,586**	**$ 57,200,340**	**$ 51,268,389**	**$ 253,221,943**
	24%	33%	23%	20%	
PLUS:					
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**