



FY 2026-2027 ADOPTED BUDGET CAMPUS ALLOCATION
GENERAL FUND UNRESTRICTED
BASED ON TARGET OF **40,115 FTEs**

	City	Mesa	Miramar	CE	Total
FTEs					
<u>2026 Fall Funds Allocation</u>					
Estimated Fall Credit/Non-Credit Targets	3,885.00	6,165.90	3,600.00	3,790.80	17,441.70
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	
Total Fall FTEF	259.00	411.06	240.00	210.60	1,120.66
Contract FTEF	132.60	180.00	81.85	64.29	458.74
Adjunct FTEF	126.40	231.06	158.15	146.31	661.92
<u>2027 Intersession Funds Allocation</u>					
Estimated Intersession Credit/Non-Credit Targets	90.00	300.00	75.00	0.00	465.00
FTEF @ 15.00 (Colleges) FTES / FTEF	15.00	15.00	15.00	18.00	
Total Intersession Adjunct FTEF	6.00	20.00	5.00	0.00	31.00
<u>2027 Spring Funds Allocation</u>					
Estimated Spring Credit/Non-Credit Targets	3,450.00	5,899.95	3,525.00	4,075.20	16,950.15
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	
Total Spring FTEF	230.00	393.33	235.00	226.40	1,084.73
Contract FTEF	132.60	180.00	81.85	64.29	458.74
Adjunct FTEF	97.40	213.33	153.15	162.11	625.99
<u>2027 Summer Funds Allocation</u>					
Estimated Summer target (June, July and August)	450.00	1,340.00	600.00	1,611.00	4,001.00
FTEF @ 15.00, 18 (Colleges, CE) FTES / FTEF	15.00	15.00	15.00	18.00	
Estimated Summer Adjunct FTEF	30.00	89.33	40.00	89.50	248.83
Target FTES	7,875.00	13,705.85	7,800.00	9,477.00	38,858
Target Contract FTEF	265.20	360.00	163.70	128.58	917
Target Adjunct FTEF	259.80	553.72	356.30	397.92	1,568
Target FTEF	525.00	913.72	520.00	526.50	2,485.22
1101 – Budgeted Salaries Filled Contract	\$ 13,625,474	\$ 17,151,318	\$ 8,953,576	\$ 6,493,338	\$ 46,223,706
1101 – Budgeted Benefits Filled Contract	\$ 6,043,969	\$ 7,627,699	\$ 4,081,962	\$ 3,062,522	\$ 20,816,152
Total Filled	\$ 19,669,443	\$ 24,779,017	\$ 13,035,538	\$ 9,555,860	\$ 67,039,858
Adjunct/Overload Salary rate	\$25,435	\$ 25,435	\$ 25,435	\$ 25,435	
Adjunct/Overload Benefits rate	\$5.621	\$ 5.621	\$ 5.621	\$ 5.621	
Total Adjunct/Overload Rate	\$ 31,056	\$ 31,056	\$ 31,056	\$ 31,056	
Adjunct/Overload Fall Allocation	\$ 3,925,478	\$ 7,175,799	\$ 4,911,506	\$ 4,543,803	\$ 20,556,588
Adjunct/Overload Intersession Allocation	\$ 186,336	\$ 621,120	\$ 155,280	\$ -	\$ 962,736
Adjunct/Overload Spring Allocation	\$ 3,024,854	\$ 6,625,176	\$ 4,756,226	\$ 5,034,488	\$ 19,440,745
Adjunct/Overload Summer Allocation	\$ 931,680	\$ 2,774,232	\$ 1,242,240	\$ 2,779,512	\$ 7,727,664
CE Productivity Factor Rate Differential Variance				\$ 3,785,008	\$ 3,785,008
Total Adjunct/Overload Allocation	\$ 8,068,349	\$ 17,196,328	\$ 11,065,253	\$ 16,142,812	\$ 52,472,741



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Classroom Substitute Salary and Benefits allocation	\$ 97,901	\$ 310,362	\$ 374,402	\$ 1,069,742	\$ 1,852,407
Dept. Chair ESU's	280.00	452.00	330.00	0.00	
ESU Salary	\$ 1,199	\$ 1,199	\$ 1,199	\$ 1,199	
ESU Benefits	\$ 265	\$ 265	\$ 265	\$ 265	
ESU Salary and Benefits	\$ 1,464	\$ 1,464	\$ 1,464	\$ 1,464	
ESU Salary allocation	\$ 409,963	\$ 661,797	\$ 483,171	\$ -	\$ 1,554,931
Other Reassigned Time (per contract)	7.40	8.60	4.65	3.10	24
Other reassigned time	\$ 459,629	\$ 534,163	\$ 288,821	\$ 192,547	\$ 1,475,160
Dept. Chair Reassigned Time (per contract- account 1204)	14.00	17.80	15.30	9.60	56.70
Dept. Chair reassigned time	\$ 869,568	\$ 1,105,594	\$ 950,314	\$ 596,275	\$ 3,521,751
Total FTE Allocations	\$ 29,574,853	\$ 44,587,261	\$ 26,197,499	\$ 27,557,236	\$ 127,916,848

Balance of Contract Positions

	City	Mesa	Miramar	CE	Total
1201 - Salary Filled - Deans & Academic Managers	\$ 2,887,769	\$ 3,481,759	\$ 2,468,250	\$ 2,680,594	\$ 11,518,372
1201 - Benefits Filled - Deans & Academic Managers	\$ 1,089,361	\$ 1,517,127	\$ 951,518	\$ 1,049,591	\$ 4,607,597
1204 - Salary Filled - Dept. Chairs & Other Reassigned Time	\$ 1,677,720	\$ 3,814,684	\$ 3,214,186	\$ 2,037,537	\$ 10,744,127
1204 - Benefits Filled - Dept. Chairs & Other Reassigned Time	\$ 709,133	\$ 1,587,869	\$ 1,415,882	\$ 889,726	\$ 4,602,610
1205 - Salary Filled - Counselors, Librarians and Nurses	\$ 2,486,952	\$ 3,313,892	\$ 2,285,152	\$ 1,548,758	\$ 9,634,754
1205 - Benefits Filled - Counselors, Librarians and Nurses	\$ 1,061,881	\$ 1,427,398	\$ 1,065,856	\$ 641,415	\$ 4,196,550
2101 - Salary Filled - Nonclassroom Support Staff	\$ 8,111,761	\$ 9,008,511	\$ 5,813,629	\$ 5,000,404	\$ 27,934,305
2101 - Benefits Filled - Nonclassroom Support Staff	\$ 4,952,717	\$ 5,447,456	\$ 3,636,061	\$ 2,988,035	\$ 17,024,269
2201 - Salary Filled - Instructional Classroom Support Staff	\$ 1,922,656	\$ 2,517,605	\$ 2,157,719	\$ 1,767,227	\$ 8,365,207
2201 - Benefits Filled - Instructional Classroom Support Staff	\$ 1,154,707	\$ 1,595,635	\$ 1,390,197	\$ 1,180,047	\$ 5,320,586
Filled Positions Total	\$ 26,054,657	\$ 33,711,936	\$ 24,398,450	\$ 19,783,334	\$ 103,948,377
1999 - Academic Vacant	\$ 827,384	\$ 1,159,223	\$ 410,608	\$ 908,183	\$ 3,305,397
1999 - Benefits Academic Vacant	\$ 413,397	\$ 589,197	\$ 216,409	\$ 469,143	\$ 1,688,146
2999 - Classified Vacant	\$ 574,337	\$ 326,987	\$ 380,331	\$ 355,307	\$ 1,636,961
2999 - Benefits Classified Vacant	\$ 391,363	\$ 233,038	\$ 276,984	\$ 255,976	\$ 1,157,360
Vacant Positions Total	\$ 2,206,480	\$ 2,308,445	\$ 1,284,331	\$ 1,988,608	\$ 7,787,864
Total Contract Positions (Net of Frozen Positions)	\$ 28,261,137	\$ 36,020,381	\$ 25,682,781	\$ 21,771,942	\$ 111,736,241

**(Frozen Positions: City \$249,602, Mesa \$1,783,942, Miramar \$99,941 and CE \$755,785)

MIRAMAR PUBLIC SAFETY (Fall, Spring and Summer)

Total FTES (Base of 1,257)

Academies

	Academies	Unit Price	Total	Total
Law Enforcement 4 Academies (3 Sections per Academy)	4	\$ 506,346	\$ 2,025,384	\$ 2,025,384
Detention Academy	3	\$ 159,672	\$ 479,016	\$ 479,016
Fire Academy	3		\$ -	\$ -
Life Guard Academy	3	\$ 21,180	\$ 63,540	\$ 63,540
In-Service				
Law Enforcement Mandated In-Service		\$ 607,639	\$ 607,639	\$ 607,639
Fire In-Service		\$ 315,493	\$ 315,493	\$ 315,493
EMT In-Service		\$ 14,374	\$ 14,374	\$ 14,374
Life Guard In- Service		\$ 36,612	\$ 36,612	\$ 36,612
Fire Instructional Services Agreements (ISAs)		\$ 959,847	\$ 959,847	\$ 959,847
Total Public Safety			\$ 4,501,905	\$ 4,501,905



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GENERAL FUND UNRESTRICTED
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DISCRETIONARY ALLOCATION

Base Discretionary

FTES Credit Discretionary Allocation

Rate per FTES *

Targets 26-27

Total FTES All terms

Sub-Total FTES Discretionary Allocation

Living wage rate change (Non-Contract)

Student Governance Committee Participation

Federal Work Study unallowable sick leave

Grand Total Discretionary Funding

Total Allocation by Formula

ADJUSTMENTS TO FORMULA

PLUS:

Adjusting Contractual Items

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

Pro-Rata Salary

Pro-Rata Benefits

Pro-rata Salary plus Benefits

AFT Faculty Travel (per contract)

CE Professional dev. And Travel (Residual/unused Sabbatical funding)

SDCCE Foundation 80% Director comp.

Baccalaureate Program (Fund 1180) Seed funding New Bachelor program

Adjunct Backfill for Contract Faculty Sabbatical

Districtwide Library Services

Academic Senate Stipend

Classified Senate Officers Stipends

Honors Program

Online Faculty Mentor

GFU funding provided to DSPS

Apprenticeship

Total Adjusting Contractual Items

GFU Tentative Budget Allocation (Continuous)

Contingency 50% of the Vacant Positions

1999 - Academic Vacant

1999 - Benefits Academic Vacant

2999 - Classified Vacant

2999 - Benefits Classified Vacant

Vacant Positions Total

PLUS:

Prior Year Encumbrances (Fund 1112)

Adjustments for Reserves and Encumbrances

Total Allocation Continuous

City	Mesa	Miramar	CE	Total
164,480	274,938	148,657	111,926	\$ 700,001
\$ 110.00	\$ 110.00	\$ 110.00	\$ 145.00	
7,875.00	13,705.85	9,057.00	9,477.00	40,114.85
\$ 866,250	\$ 1,507,644	\$ 996,270	\$ 1,374,165	\$ 4,744,329
\$ 866,250	\$ 1,507,644	\$ 996,270	\$ 1,374,165	\$ 4,744,329
\$ 109,559	\$ 165,799	\$ 111,311	\$ 119,562	\$ 506,231
\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
\$ 25,339	\$ 2,462	\$ 9,437	\$ -	\$ 37,238
\$ 1,167,628	\$ 1,952,843	\$ 1,267,675	\$ 1,607,653	\$ 5,995,799
\$ 59,003,618	\$ 82,560,485	\$ 57,649,860	\$ 50,936,831	\$ 250,150,793

City	Mesa	Miramar	CE	Total
11.7	18.6	6.0	\$ 0.60	\$ 37.0
\$50,870	\$ 50,870	\$ 50,870	\$ 50,870	\$ 50,870
\$1,526	\$ 1,526	\$ 1,526	\$ 1,526	\$ 1,526
\$52,396	\$ 52,396	\$ 52,396	\$ 52,396	\$ 52,396
Total \$ 614,081	\$ 974,828	\$ 316,419	\$ 31,438	\$ 1,936,766
\$ 37,690	\$ 65,596	\$ 37,331		\$ 140,617
			\$ 229,830	\$ 229,830
			\$ 80,000	\$ 80,000
	\$ 200,000			\$ 200,000
\$ 217,392	\$ 186,336	\$ 93,168	\$ 124,224	\$ 621,120
\$ 47,925				\$ 47,925
\$ 27,500	\$ 30,336	\$ 24,118	\$ 29,910	\$ 111,863
\$ 7,332	\$ 7,332	\$ 7,332	\$ 7,332	\$ 29,326
\$ 62,089	\$ 36,741	\$ 49,151		\$ 147,981
\$ 6,211	\$ 6,211	\$ 6,211	\$ 6,211	\$ 24,844
\$ 20,278	\$ -	\$ -	\$ 1,398,609	\$ 1,418,887
\$ 295,212	\$ -	\$ 33,928	\$ 12	\$ 329,152
\$ 1,335,710	\$ 1,507,379	\$ 567,658	\$ 1,907,565	\$ 5,318,312

\$ 60,339,327	\$ 84,067,865	\$ 58,217,517	\$ 52,844,396	\$ 255,469,105
\$ 827,384	\$ 1,159,223	\$ 410,608	\$ 908,183	\$ 3,305,397
\$ 413,397	\$ 589,197	\$ 216,409	\$ 469,143	\$ 1,688,146
\$ 574,337	\$ 326,987	\$ 380,331	\$ 355,307	\$ 1,636,961
\$ 391,363	\$ 233,038	\$ 276,984	\$ 255,976	\$ 1,157,360
\$ 2,206,480	\$ 2,308,445	\$ 1,284,331	\$ 1,988,608	\$ 7,787,864
24%	33%	23%	21%	

\$ 17,900	\$ 147,235	\$ 32,134	\$ 41,729	\$ 238,998
\$ 17,900	\$ 147,235	\$ 32,134	\$ 41,729	\$ 238,998
\$ 62,563,707	\$ 86,523,545	\$ 59,533,982	\$ 54,874,733	\$ 263,495,967