Understanding SCFF and FTEF Allocation

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SAN DIEGO CITY COLLEGE

Where Does City Get Its Funding?

Primary Sources:

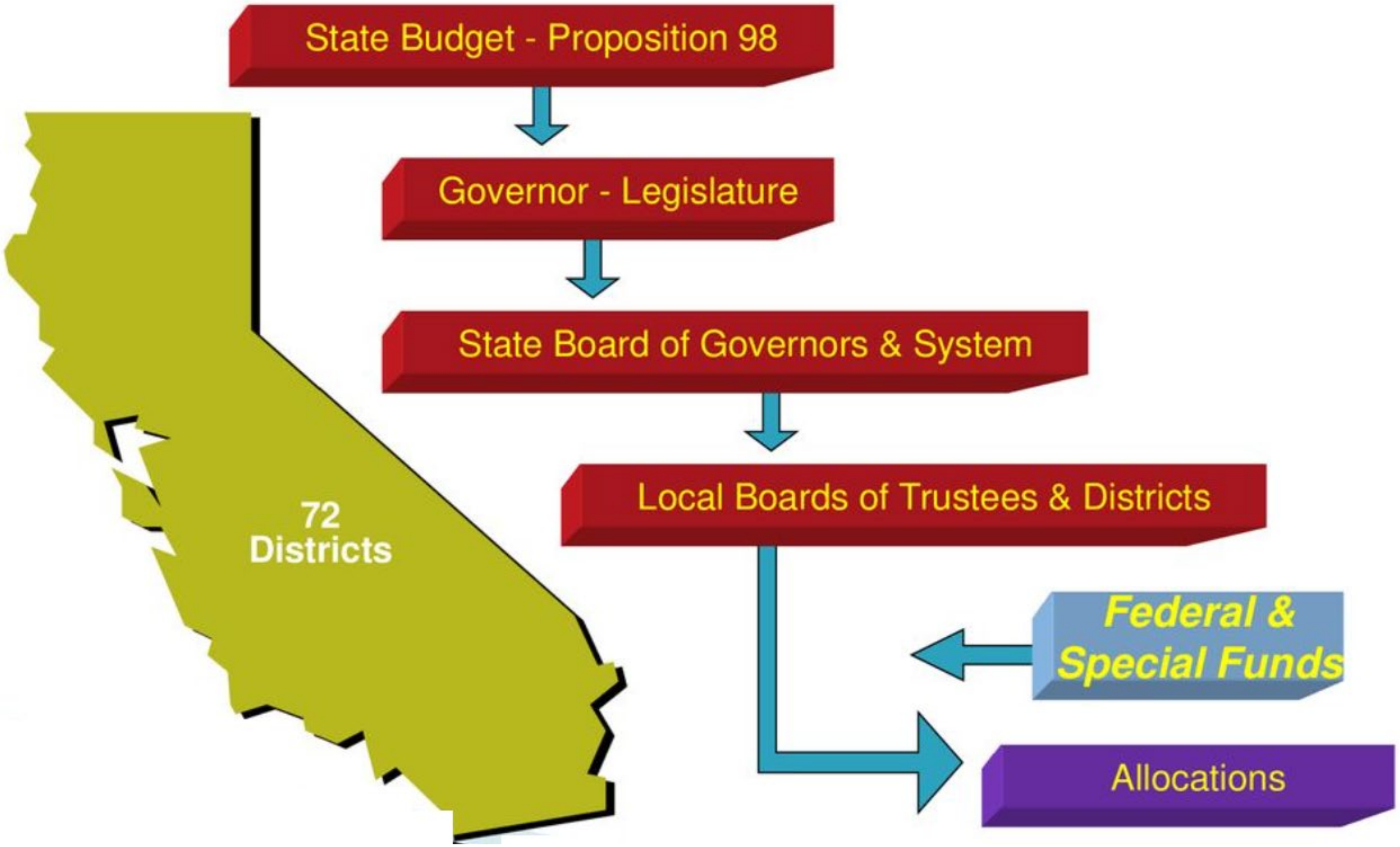
- Local Property Taxes: 51%
- State Funding: 44%
- Enrollment Fees: 5%

Other Sources

- Lottery funds
- Agencies and foundations
- Gifts/Donations
- Fee for service/enterprise/auxiliary
- Indirect Cost Rate
- Endowment
- Pledges

San Diego City College

CA Community College State Budget Process



San Diego City College

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.

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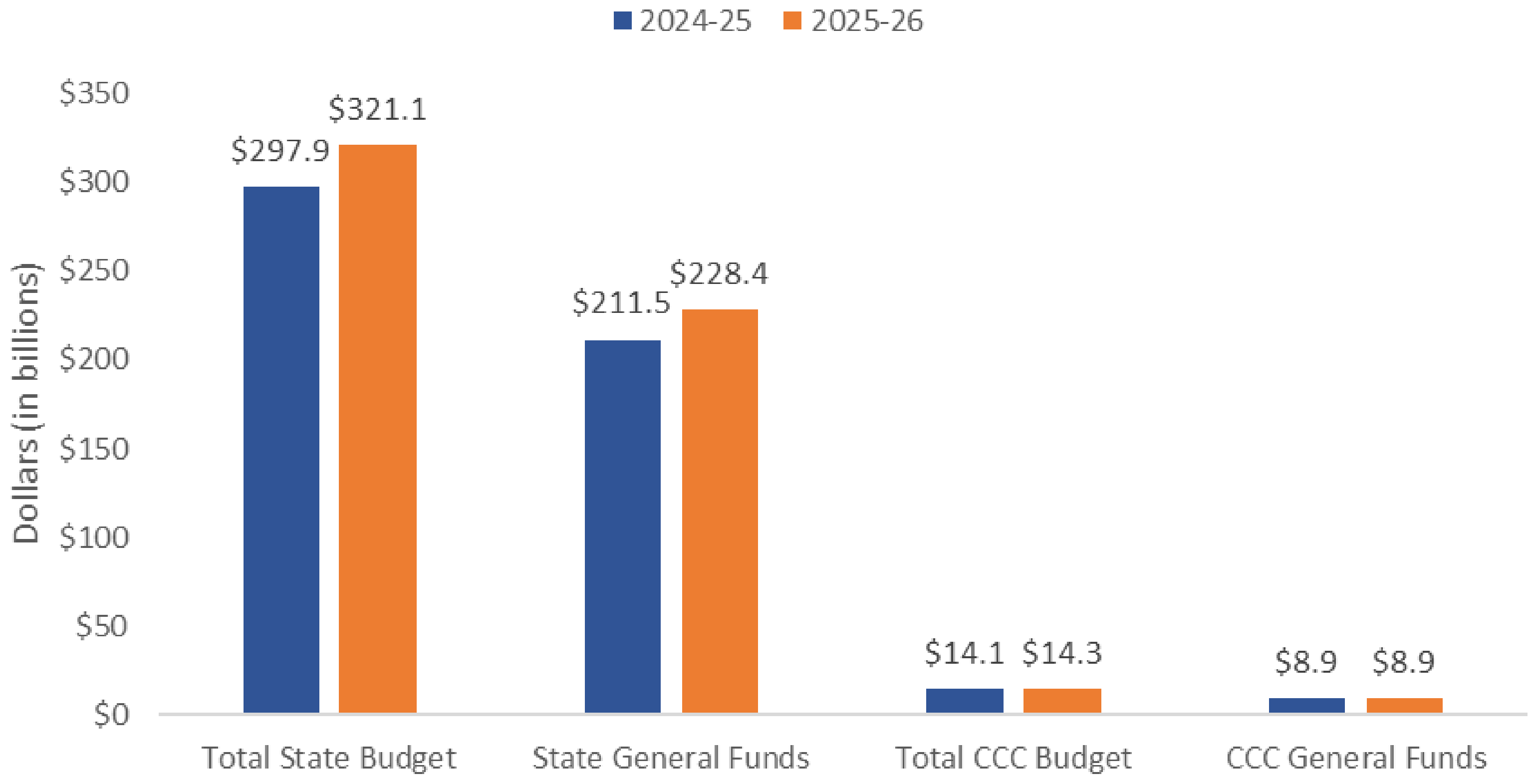
2025-26 State Budget Proposal



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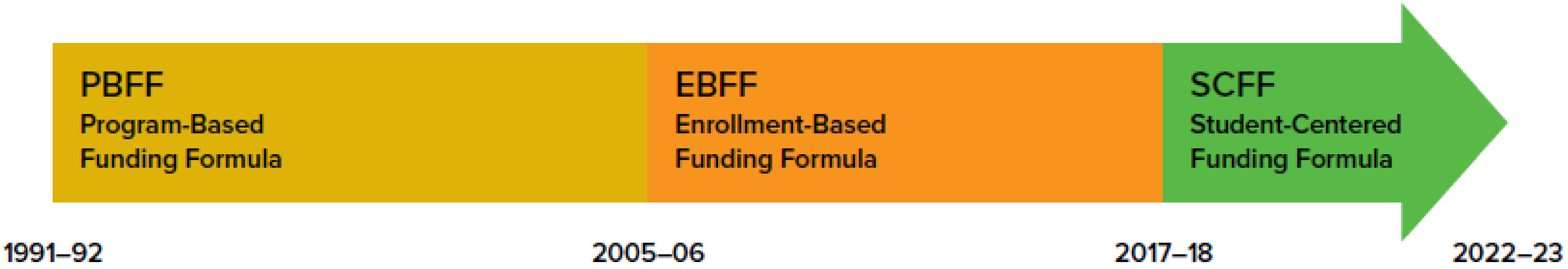
Past and Present Approaches to CCC Funding

Timeline of State Funding Formulas for Community Colleges



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.

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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.

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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 ≥ 20,000	$7,084,000†	$5,667,000†
10,000 ≤ 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.

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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

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Resource Allocation Formula (RAF)

- 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.
- Provides salary and benefit increases for employees.
- Provides resources for inflationary costs related to services and operating expenses.
  - Developed with input from AFT and other bargaining units.
  - Funds colleges at an 17.0 FTES/FTEF ratio per semester

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RAF Distribution

- New and continuous unrestricted revenue is split 85%/15%:
  - 85% of new money allocated to employee units
    - Bargaining units determine where to allocate
  - 15% of new money allocated to the District
    - Dedicated to salary improvements, utility increases and operational increases

Total Computational Revenue (TCR)

- 2024-2025 SDCCD SCFF TCR Revenue Earned (@P1)
  - 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

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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**

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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)

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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.

SAN DIEGO CITY COLLEGE

SCFF Flowchart

Student-Centered Funding Formula (SCFF)

- Base Allocation
- Supplemental Allocation
- Student Success Allocation

State calculates SCFF Funding based on TCR

District receives apportionment. BAM reflects District Priorities

College receives budget through CAM

SAN DIEGO CITY COLLEGE

FY 2025-2026 ADOPTED BUDGET CAMPUS ALLOCATION

GENERAL FUND UNRESTRICTED

Based on Target of 39.067 FTES

SAN DIEGO
Community College District

	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**

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
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 $298,854, Mesa $1,799,519, Miramar $57,685 and CE $842,849)

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**

SAN DIEGO
COLLEGE

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
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**

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 ye**	$ 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**

SAN DIEGO CITY COLLEGE

FY25-26 Adopted Budget

CITY COLLEGE

	2023-2024 Adjusted Total Budget $	2023-2024 Final Actual $	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adopted Total Budget $	PCT Total %
Instructional Contract	12,680,661	13,187,308	14,301,392	14,182,966	14,579,298	24.20
Non-Instructional Contract	6,188,141	6,647,248	7,235,182	7,086,644	7,285,869	12.10
Instructional Other	8,129,392	10,631,471	9,972,852	10,223,245	6,755,591	11.22
Non-Instructional Other	174,319	380,791	222,730	672,694	370,208	0.61
Other Academic	-	-	-	-	955,515	1.59
TOTAL ACADEMIC SALARIES	27,172,513	30,846,817	31,732,156	32,165,549	29,946,481	49.72
Non-Instructional Regular	7,337,373	6,909,635	8,185,486	7,569,508	8,180,550	13.58
Instructional Aides Regular	1,820,906	1,730,177	1,814,880	1,800,985	1,869,147	3.10
Non-Instructional Salaries Other	258,742	311,757	506,583	354,573	252,804	0.42
Instructional Aides Other	55,835	59,075	55,132	105,306	138,094	0.23
Other Classified	-	-	-	-	685,173	1.14
TOTAL NON-ACADEMIC SALARIES	9,472,856	9,010,643	10,562,081	9,830,372	11,125,768	18.47
Employee Benefits	15,663,795	16,427,808	16,793,890	18,049,850	17,277,969	28.69
Supplies and Materials	588,724	244,468	538,421	229,634	462,229	0.77
Other Operating Expenses	1,057,969	480,676	932,464	482,419	912,880	1.52
Capital Outlay	321,635	107,843	399,509	170,549	507,361	0.84
TOTAL NON-SALARY ACCOUNTS	17,632,123	17,260,794	18,664,284	18,932,452	19,160,439	31.81
TOTAL ACTUALS & BUDGET	54,277,492	57,118,255	60,958,521	60,928,373	60,232,688	100.00

SAN DIEGO
Y COLLEGE

FTEF Allocation

Student Centered Funding Formula (SCFF)

Consists of three components:

- Base Allocation (70%)
- Supplemental Equity Allocation (20%)
- Success Allocation (10%)

Total Computational Revenue (TCR)

Allocation funded at the District level. District calculates total computational revenue (TCR) and percentage of total revenue allocation to each campus.

Campus FTEF Allocation

Per RAF guidelines at 17 FTES/FTEF ratio per semester. Calculated by term based on CAM estimated FTES targets.

School Allocation

Vice President of Instruction works with Deans to allocate FTEF based on enrolment estimates. Historical enrollment, current trends, and other enrollment assumptions may be factored.

Course Scheduling

Department Chairs and Deans build schedules based on enrollment estimates and FTEF allocation with a goal of maximizing productivity.

San Diego City College

Apportionment Cycles

Period	Description	Certification Date	Payment Period
Advance Principal Apportionment (ADV)	First calculation of the fiscal year's funding	On or before July 20	July – January
First Principal Apportionment (P-1)	Re-calculation of the fiscal year's funding	On or before February 20	February – May
Second Principal Apportionment (P-2)	Final calculation of the fiscal year's funding	On or before June 25	June
Annual Apportionment (AN, AN R-1, AN R-2 and AN R-3)	Recertification based on data revisions	Calculated four times and processed concurrent with P-1 and P-2 in subsequent fiscal years	Changes are shown in the Adjustments and PY Recomputations column on the PA Summary

SAN DIEGO CITY COLLEGE

Certification Cycle and Processing Period

Advance (ADV)

- Certified by July 20th
- No data collection; based on prior year P-2
- Estimate of current year funding only
- Sets payments for July – January

First Principal Apportionment (P-1)

- Certified by February 20th
- Supersedes Advance
- Based on current year data and data revisions for prior years
- Includes current year funding, Annual for prior year, and Annual R-2 for second prior year
- Sets payments for February – May based on new PA Summary Total less amounts paid to date

Second Principal Apportionment (P-2)

- Certified by June 25th
- Supersedes P-1
- Based on current year data and data revisions for prior years
- Includes current year funding, Annual R-1 for prior year, and Annual R-3 for second prior year
- Sets final payment for the year (June) on new PA Summary Total less amounts paid to date

San Diego City College

Apportionment Cycles

Monthly % of Certified Amount

Advance Apportionment (AD)

Jul	Aug	Sep	Oct	Nov	Dec	Jan	Total
8%	8%	12%	10%	9%	5%	8%	60%

First Principal Apportionment (P1) and Recalculation (R1)

Feb	Mar	Apr	May	Total
8%	8%	8%	8%	32%

Second Principal Apportionment (P2)

Jun	Total
8%	8%

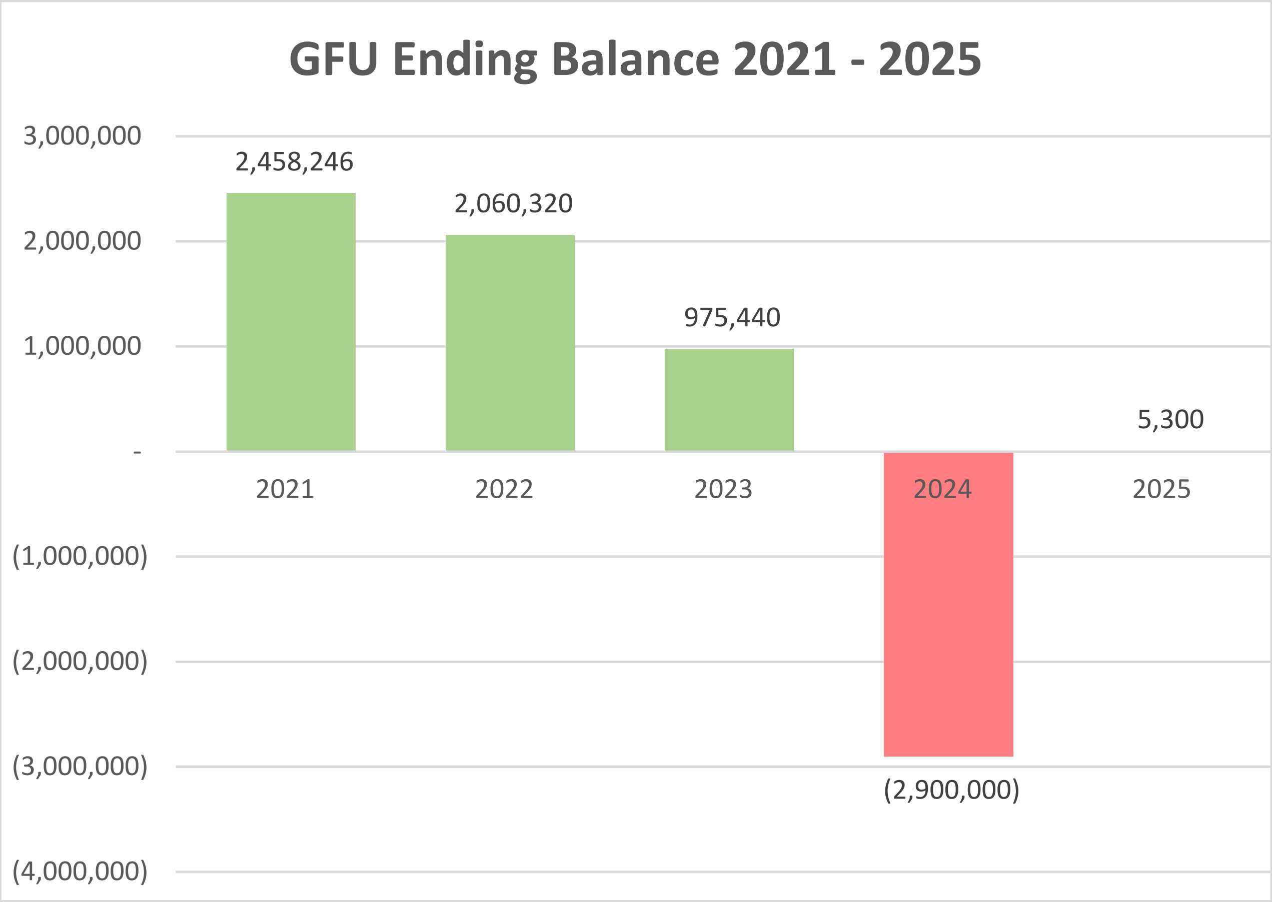
Grant Total
100%

SAN DIEGO CITY COLLEGE

Why should I care about FTES/FTEF?

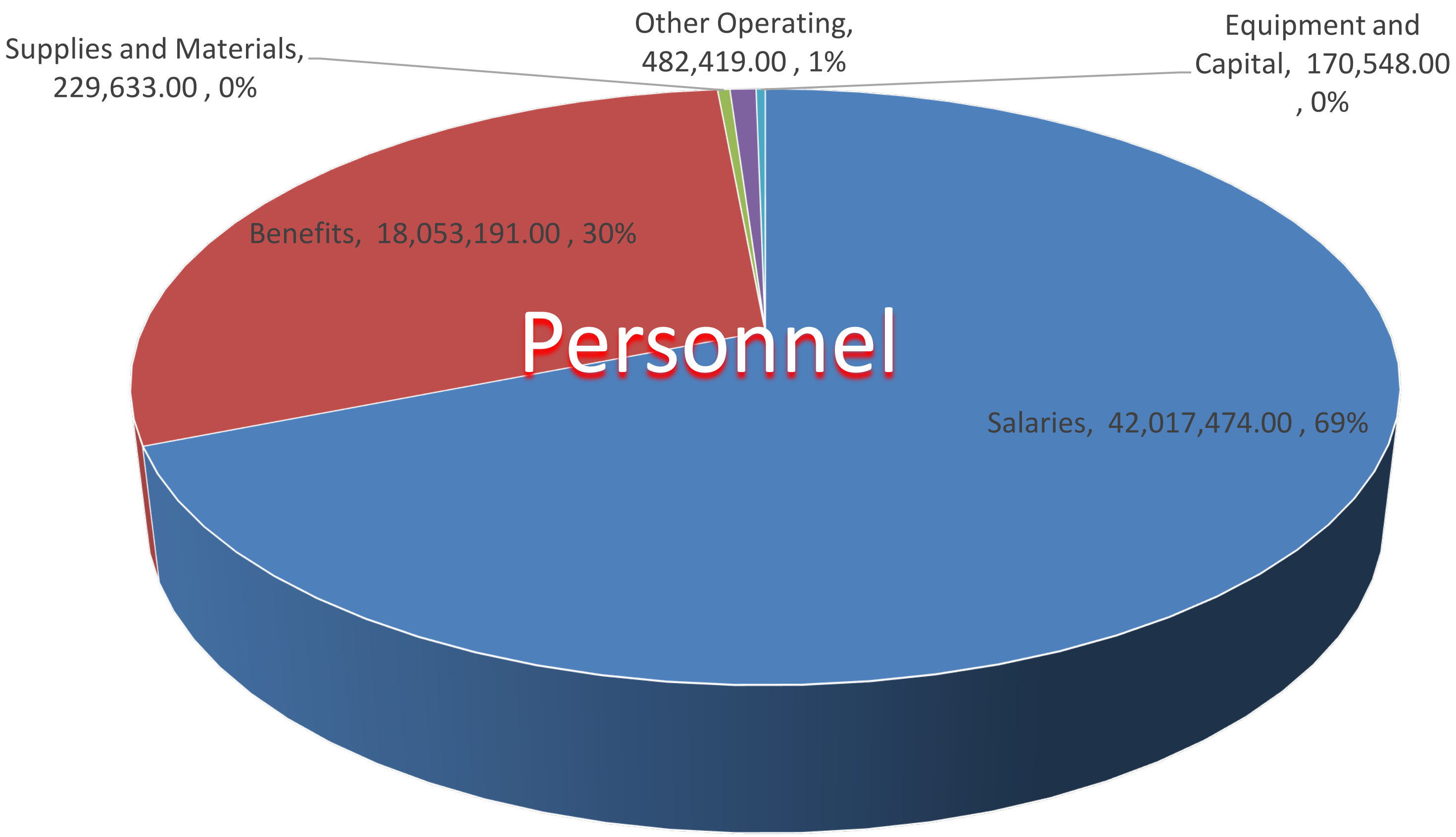
- 1 FTES ~ $7,000
- Fewer students enrolled = Less FTES
- Less FTES = Less money
- Why we have limited/no additional funding for…
  - In addition to 10% GFU discretionary funds

How We Ended FY25



SAN DIEGO CITY COLLEGE

City College Expense Allocation



SAN DIEGO CITY COLLEGE

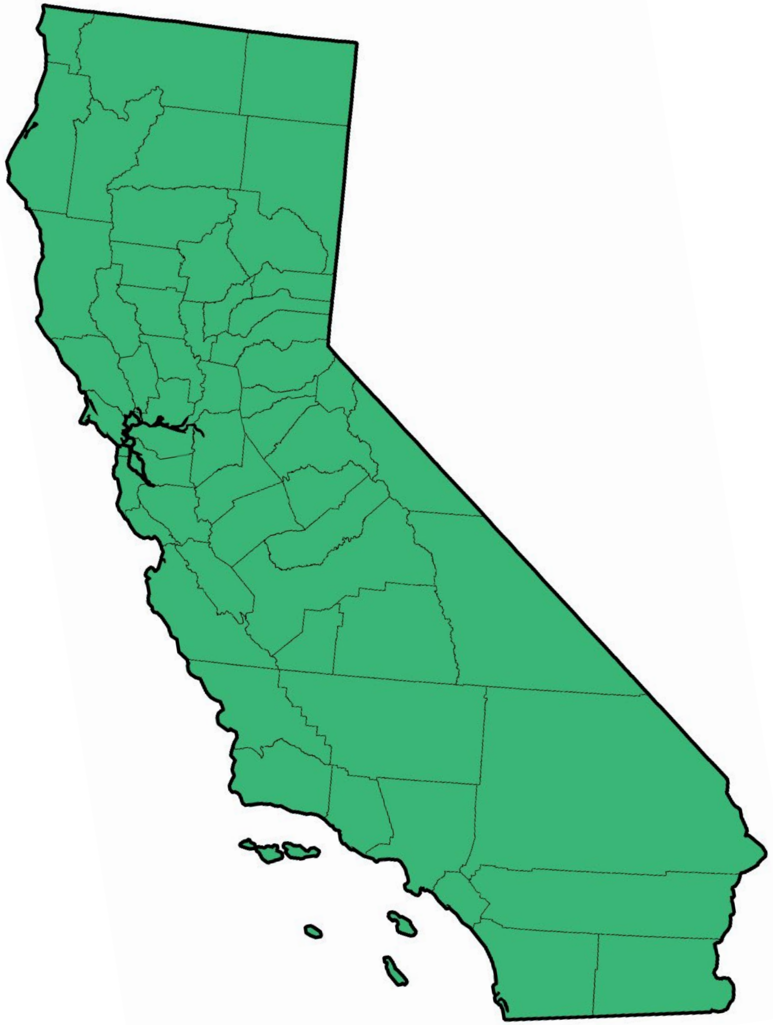
FY25 Salary and Benefits Analysis

FY25 GFU
Salary Analysis

Desc.	Acct	CAM	Budget	Actual	Variance	% Var
Reg Clas Inst.	1101		13,695,375	13,589,026	106,349	1%
Contract Clas OL	1102		21,500	198,468	(176,968)	-823%
Clas Pro Rata	1103		492,347	303,297	189,050	38%
Acad Contract Admin	1201		2,860,815	2,894,372	(33,557)	-1%
Contract Non-Clas OL	1202		22,735	-	22,735	100%
Non-Class Pro Rata	1203		0	86232.42	(86,232)	
Reassign Time	1204		1,672,670	1,657,291	15,379	1%
Contract NC Faculty	1205		2,455,656	2,225,230	230,426	9%
Adjunct Fac Inst	1301		9,087,287	8,608,655	478,632	5%
Class Sub Short Term	1302		78,748	45,574	33,174	42%
Acad Clas OL	1308		701,000	1,465,376	(764,376)	-109%
Adjunct Fac NC	1401		180,228	250,885	(70,657)	-39%
NC Sub Short Term (ESU)	1403		-	376,316	(376,316)	0%
Contract Class NC	2101		8,178,083	7,554,718	623,365	8%
Class Hrly NC	2301		373,059	195,054	178,005	48%
Class Hrly Clas	2401		55,132	104,105	(48,973)	-89%
			39,874,635	**39,554,601**	**320,034**	**1%**
Benefits			**16,639,210**	**17,884,188**	**(1,244,978)**	

SAN DIEGO CITY COLLEGE

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)

Questions