



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	Apportionment based on targets
<b>Student Centered Funding Formula Calculation</b>				
Credit Base	\$5,416	28,947	28,523	154,480,351
Special Admit (Preliminary Estimates)	\$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 Estimates)	\$4,567	1,599	1,599	7,302,633
Total FTES (Credit & Non-Credit Combined)		<b>39,067</b>		<b>227,307,413 **</b>
Basic Allocation				33,290,727
FTES				227,307,413 **
Supplemental Allocation				44,160,486
Student Success Allocation				28,170,903
<b>2025-26 SCFF Calculated Revenue</b>				<b>332,929,529</b>
Stability Protection				4,812,681
<b>Total Apportionment</b>				<b>337,742,210</b>
<b>Other State Funds</b>				
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
<b>Other Funds</b>				
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
<b>Incoming Transfers</b>				
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:**

<b>Vacancies</b>	<b>City</b>	<b>Mesa</b>	<b>Miramar</b>	<b>Cont. Ed.</b>	<b>District Office and Support</b>	<b>Total</b>
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 (1204)	\$ -	\$ -	\$ -	\$ -		
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	
<b>Vacancies at End of Year (including Benefits)</b>	\$ 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)
<b>Vacancy Hiring Net of Savings</b>	387,801	2,217,282	521,166	931,305	2,768,477	<b>\$ 6,826,031</b>

<b>TOTAL Campus Allocations</b>	<b>City</b>	<b>Mesa</b>	<b>Miramar</b>	<b>Cont. Ed.</b>	<b>Total</b>
	\$ 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
	<b>\$ 60,232,688</b>	<b>\$ 85,104,236</b>	<b>\$ 57,475,346</b>	<b>\$ 51,410,517</b>	<b>\$ 254,222,787</b>

<b>District Office and Districtwide Support</b>	<b>District Office</b>	<b>Districtwide</b>	<b>2024-25</b>
<b>Allocations</b>	<b>Budget</b>	<b>Institutional Accts</b>	<b>Adopted Budget</b>
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
			<b>\$ 137,732,694</b>
<b>Interout GFU to GFR/Other Internal Funds Transfers</b>			
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
			<b>\$ 11,999,529</b>
<b>Total District Offices</b>	<b>\$ 40,424,713</b>	<b>\$ 109,307,510</b>	<b>\$ 149,732,223</b>
<b>TOTAL PROJECTED CONTINUOUS ALLOCATIONS</b>			<b>\$ 385,526,824</b>



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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
<b>Total Continuous Revenue</b>	<b>\$ 385,596,487</b>

**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)
<b>Total Continuous Expenses</b>	<b>\$ 385,526,824</b>

**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)
<b>Total Additional One-Time Obligations and Allocations</b>	<b>\$ 69,663</b>
<b>TOTAL EXPENSES Including Set Asides and One-Time Allocations</b>	<b>\$ 385,596,487</b>

**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%