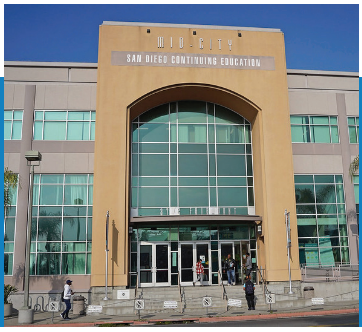
SAN DIEGO
Community College District

SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR
COLLEGE



SAN DIEGO
COLLEGE OF
CONTINUING
EDUCATION

2026-2027 ADOPTED BUDGET

SAN DIEGO COMMUNITY COLLEGE DISTRICT
3375 Camino del Rio South, San Diego, CA 92108-3883

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SAN DIEGO
Community College District

ADMINISTRATION

Gregory Smith
Chancellor

District Office
3375 Camino del Rio South
San Diego, CA 92108

Dr. Ricky Shabazz, Ed.D.
President, City College
1313 Park Boulevard, San Diego, CA 92101

Dr. Ashanti T. Hands, Ed.D.
President, Mesa College
7250 Mesa College Drive, San Diego, CA 92111

Dr. P. Wesley Lundburg, Ph.D.
President, Miramar College
10440 Black Mountain Road, San Diego, CA 92126

Dr. Tina King, Ed.D.
President, College of Continuing Education
4343 Ocean View Boulevard, San Diego, CA 92113

DISTRICT OFFICE ADMINISTRATORS

Daniel J. Troy, M.P.P.
Vice Chancellor, Finance and Business Services

Dr. Jared Burns, Ph.D.
Vice Chancellor, People, Culture, and Technology Services (Acting)

Dr. Susan Topham, Ed.D.
Vice Chancellor, Educational Services

Dr. Joel Peterson, Ph.D.
Vice Chancellor, Operations, Enterprise Services and Facilities

Dr. Michelle Fischthal
Vice Chancellor, Institutional Innovation and Effectiveness

Dr. Laurie Coskey, Ed.D.
Vice Chancellor, Development and Entrepreneurship

Jack Beresford, MBA
Vice Chancellor, Marketing, Communications & Public Affairs

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2026-2027 BUDGET PLANNING & DEVELOPMENT COUNCIL

Chair
Vice Chancellor Finance & Business Services
Daniel J. Troy

Academic Senate Presidents
Nick Slinglend – City College
Mary Gwin– Mesa College
Rodrigo Gomez – Miramar College
Richard Weinroth - College of Continuing Education

Classified Senate Presidents
Sean Ryan – City College
Ayana Woods – Mesa College
VACANT – Miramar College
Esther Anthony-Thomas - College of Continuing Education

Administrative Services Vice Presidents
Roxann Solis (Acting) – City College
Jacqueline Collins (Acting) – Mesa College
Maria Battisti – Miramar College
Jacqueline Sabanos - College of Continuing Education

Vice Chancellors
Dr. Susan Topham - Educational Services
Dr. Michelle Fischthal - Institutional Innovation & Effectiveness

Associate Vice Chancellor
Nancy Lane - Finance & Business Services

AFT Guild President
Jim Mahler

SPAA President
Marc Grabiel

Fiscal Services Manager
Araceli Arreola-Bustamante - Finance & Business Services, Budget Services Manager

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TABLE OF CONTENTS

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SAN DIEGO
Community College District

OFFICE OF THE CHANCELLOR
619-388-6957

September 10, 2026

CHANCELLOR'S MESSAGE

Each year, districts are required to adopt a final budget for board approval by September 15. The San Diego Community College District (SDCCD) Adopted Budget for the 2026-27 fiscal year was developed through its participatory governance process including consultation with the Board of Trustees, Chancellor's Cabinet, District Budget Planning and Development Council, District Governance Council, and many others representing the administration, faculty, classified professionals, and student leadership at our four Colleges and across the District.

The Adopted Budget is based on California's approved Budget Act, signed into law on June 29, 2026. The state budget reflects no budget deficit in 2026-27 and maintains the state's commitment to fully funding community college districts in support of accessible higher education opportunities for California residents. The final budget includes a statutory Cost-of-Living Allowance (COLA) of 2.87% as well as an additional discretionary COLA of 1.44% to fund paid pregnancy disability leave. This total COLA of 4.31% equates to about $14.7 million in new revenues for the district, though the final number may be adjusted throughout the year based on actual enrollment and other factors in the Student-Centered Funding Formula (SCFF). Because the District's Resource Allocation Formula expired as of June 30, 2026, distribution of new revenues will be the subject of ongoing negotiations with each collective bargaining and meet-and-confer unit throughout the year.

The state's Budget Act of 2026 reflects an increase in overall funding for community colleges over 2025-26 levels and includes many of the core priorities in the System Budget Request, such as applying COLA to selected categorical programs including Student Equity and Achievement funding, increased enrollment growth funding of 2.5%, and updating the SCFF formula to fund the higher of the three-year average credit FTES or the amount reported in the current year, allowing growing districts such as ours to realize increased funding upfront.

SDCCD's Adopted Budget is based on targets for full-time equivalent students of 40,115, up from a target of 39,067 in FY 2025-26 and exceeding the 40,000 threshold for the first time since the pandemic. Increases to prior and current year growth funding were a central point in our District's advocacy in Sacramento, and we are grateful to the Governor and legislature for investing $153 million in ongoing growth funding for 2025-26 and 2026-27, allowing us to serve more students in our community.

The state budget also adjusts the Proposition 98 split percentage between TK-12 and community colleges to 88.9%/11.1%, up from 89.1%/10.9%, a $217.7 million ongoing increase for community colleges. This change helps address the structural deficit created when the 2025 Budget Act shifted transitional kindergarten (TK) costs outside of the traditional split. Most notably, this adjustment allowed for increased funding for growth and a 5.74% increase to the Student Equity and Achievement Program.

In addition to the ongoing support, the 2026 Budget Act provides one-time resources for critical areas such as a $147 million student support block grant, $120.7 million for deferred maintenance and instructional equipment, $71.1 million for Dreamer Resource Liaisons, and $30 million for LGTBQ+ Centers.

SAN DIEGO
Community College District

OFFICE OF THE CHANCELLOR
619-388-6957

The final budget demonstrates the state's commitment to funding public education. Concerning trends in the world, U.S., and state economies continue to require caution and planning for more challenging financial conditions that could impact community college funding negatively in the years ahead. Prudent planning and action over the last several years has prepared us to better manage economic volatility as our general fund reserves remain around 24% of expenses while continuing to make investments in programs, positions, salaries, and benefits. The increased reserve levels also allowed the district to contribute to the retiree health benefits fund once again, increasing the funding level to over 35%, up from just 17% a few short years ago, to ensure the district meets its past financial commitments to our retirees.

The District's Adopted Budget for the 2026-27 fiscal year is $2.2 billion, with $504.3 million in General Fund Unrestricted and $180.6 million in General Fund Restricted, for a Total General Fund Budget of over $684.9 million. General Fund Restricted programs identified to be funded in 2026-27 are included in the Adopted Budget at estimated values and will be updated over the year as funding is confirmed.

SDCCD's Adopted Budget being presented to the Board of Trustees for approval today matches one-time funds with one-time costs and ongoing resources with ongoing commitments, honors the District's obligations to bargaining units and employee groups, and was developed to further the goals and objectives of the Governing Board.

As I recommend the approval of the Adopted Budget for 2026-2027 for the San Diego Community College District, I appreciate all whose collaboration and input have resulted in a budget centered on equity and founded on prudence, accountability, and a positive investment in the quality and availability of programs and services to students and the community of San Diego.

Gregory Smith
Chancellor

FY 2026-2027 San Diego Community College District Adopted Budget

Background

The Board of Trustees is committed to maintaining the on-going fiscal stability of San Diego Community College District (SDCCD) by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assuring achievement of SDCCD's mission. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's FY 2026-2027 Adopted Budget have been made with this core mission in mind and to provide funding to the four Colleges, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

Fund Accounting, Measurement Focus, and Basis of Accounting

The community college fund structure presented here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting. This structure not only allows districts to establish any number of funds for internal reporting, but also requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require all accounts reported within a single fund group use the same "basis of accounting" for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flow.

The District's 2026-2027 Adopted Budget is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. A listing of these funds is found in the Appendix on page 67.

Budget and Planning Integration

SDCCD's budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. The District is committed to a transparent and effective resource allocation process that is rooted in shared consultation and integrated with institutional planning, relies on its mission, strategic planning priorities, program review, and a realistic assessment of our financial assets and needs.

The budgeting process is an iterative one. However, a logical sequence of steps is the foundation of good budgeting techniques:

1. Start with a baseline budget.
2. Estimate beginning fund balance.
3. Project full-time equivalent students (FTES)/revenues.
4. Project expenditures.
5. Estimate ending fund balance.
6. Analyze multiple 'what-if' scenarios.

The California Community College Chancellor's Office (CCCCO) has established a Vision for Success that includes the goal of closing achievement gaps for historically underrepresented students. The CCCCO's Student Centered Funding Formula (SCFF) addresses this vision by providing additional funding for districts to enroll low-income students but also ensuring those students succeed.

The Goal of Budgeting

The District's budget is a plan of expenditures for operations and estimated revenues for a given period of time called a fiscal year. The budget represents the operational plans of the District in terms of economic decisions to meet its needs, commitments and planning goals. The budgetary accounts have been recorded and maintained in accordance with the CCCCO's Budget and Accounting Manual.

The annual budget is built to support the District's mission statement and Educational Master Plan. Board Policy 6300 Fiscal Management states that the General Fund Unrestricted ending fund balance reserve shall be achieved and maintained at a level of at least two months of projected annual unrestricted general fund operating expenditures, equivalent to 16.67%.

Budget Development Process

Budgets are developed based upon realistic projected annual revenues and anticipated expenses for a given fiscal year. The District's Campus Allocation Model (CAM) based upon FTES and FTEF targets provides a budget allocation to San Diego City, Mesa, Miramar Colleges and the College of Continuing Education to cover contract and adjunct faculty compensation costs. Funding is also provided to the colleges for other operating expenses including discretionary funding, which is allocated on a per FTES basis. Each of the colleges is responsible for developing its institution's annual budget based upon the funding they are allocated in support of achieving each institution's operational strategic planning goals and objectives. The District's Budget Allocation Model (BAM) projects continuous and one-time revenue and continuous and one-time expenses districtwide. For a budget to be balanced, revenue and expenses must be equal unless there is sufficient beginning fund balance to augment the projected revenue in any given budget year to align with budgeted expenses.

Budget Calendar and Apportionment Cycle

The State's funding cycle is such that a district's final apportionment revenue for any fiscal year is unknown until approximately eight months after the fiscal year ends.

Certification Period	Timing	Payments
Advance Apportionment	July 15 of the current fiscal year	July through January
First Principal Apportionment	February 20 of the current fiscal year	February through May
Second Principal Apportionment	June 25 of the current fiscal year	June
Recalculation	February 20 of the subsequent fiscal year	February of the subsequent fiscal year

Table C-2: Financial Reporting Deadlines for 2026-27

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2026	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2026	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2026	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2026	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2026	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2026	59106

The timing of important budgetary milestones is specified in California Regulation, Title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106 (5 Cal. Code Regs. 52020) and establishes deadlines for local budgets, annual financial and budget reports (CCFS-311), and district audit reports. The District's Administrative Procedure 6200 stipulates that an Adopted Budget shall be presented to the Governing Board no later than September 15 of each year.

The Student-Centered Funding Formula (SCFF)

The SCFF assumes that 70% of a district's funding is based upon student enrollment (i.e., access, demand); 20% of funding is based upon demonstrated financial need of students (the Supplemental Portion), and 10% is based on student success outcomes. SCFF apportionment funding is the primary source of operational revenue for California community college districts; therefore, operational expenses must be closely aligned with operational revenues in order to ensure a balanced budget.

The SCFF formula has been modified to fund credit FTES at the higher of the three-year average or the amount reported in the current year. This change allows growing districts to realize increased funding upfront. The FY 2026-27 budget includes $47.7 million to adopt this policy change.

Revenue Protections

The SCFF's "hold harmless" protection mechanism enacted in the 2021 Budget Act expired at the end of FY 2024-25. A modified form of revenue protections began in 2025-26, under which a district's 2024-25 funding represents its new "floor". Districts will be funded at either their SCFF generated revenue for the year or their "floor", whichever is higher. The funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the previous hold harmless provision, so that amount does not grow. A minor exception was made to incorporate the "discretionary" COLA (described below) into the hold harmless floor this year.

Stability protections still exist in which a district can receive the prior year SCFF minimum revenue plus current year COLA.

Per the 2025-2026 Enacted Budget, the state budget will include a 4.31% COLA, made up of 2.87% statutory COLA and an additional discretionary COLA of 1.44%, to be used for offsetting districts for the cost of providing paid pregnancy disability leave.

2026-2027 San Diego Community College District Adopted Budget

SDCCD's Adopted Budget for FY 2026-2027 is just over $2.2 billion, consisting of General Funds of $684.9 million. General Funds are comprised of General Fund Unrestricted, which amount to $504.3 million, and General Fund Restricted of $180.6 million. The primary source of revenue in General Fund Unrestricted is state apportionment revenue apportioned to support district operations and educational programs. General Fund Restricted dollars are made up of federal, state and local grants as well as state categorical funding. These funds are legally restricted for specific purposes and cannot be used for general operations. Other Funds in the amount of $1.5 billion are budgets for Enterprise Services, Student Trust Funds, General Obligation Bonds, Financial Aid and the like.

DISTRICT BUDGET ALL FUNDS

Funds	2025-2026 Total Budget Adopted	2026-2027 Total Budget Adopted	Changes Over\Under
General Funds			
General Fund Unrestricted	479,941,785	504,296,499	24,354,714
General Fund Restricted	183,333,395	180,605,638	(2,727,757)
Total General Funds	**$ 663,275,180**	**$ 684,902,137**	**$ 21,626,957**
Other Funds			
Bond Interest & Redemption Fund	304,706,114	418,121,343	113,415,229
Child Development Fund	5,226,479	5,074,812	(151,667)
Other Special Revenue Fund	598,980	617,129	18,149
Capital Outlay Projects Fund	59,081,369	50,912,413	(8,168,956)
Measure HH	885,781,481	769,944,994	(115,836,487)
Enterprise Funds	13,853,270	15,888,500	2,035,230
Internal Services	110,897,041	182,884,809	71,987,768
Associated Students	435,372	452,697	17,325
Student Representation Fee	651,307	673,833	22,526
Student Financial Aid Fund	73,145,370	71,805,749	(1,339,621)
Scholarship / Loan	59,027	59,027	-
Trust and Agency	2,556,437	2,758,217	201,780
Retiree Benefit Trust	14,493,772	20,973,408	6,479,636
Total Other Funds	**$ 1,471,486,019**	**$ 1,540,166,931**	**$ 68,680,912**
Grand Totals	**$ 2,134,761,199**	**$ 2,225,069,068**	**$ 90,307,869**

FTES Targets Used to Develop the Budget

The District's FTES target for FY 2026-2027 has been established at 40,115 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and "regular" non-credit at the funding rates published in the Enacted Budget:

Apportionment Allocation	Rate per FTES	# of FTES	Apportionment based on
Student Centered Funding Formula Calculation			
Credit Base	$5,650	29,243	161,620,603
Special Admit (Preliminary Estimates)	$7,923	1,395	10,806,274
CDCP Base (Preliminary Estimates)	$7,923	7,710	59,727,333
Non-Credit Base (Preliminary Estimates)	$4,764	1,767	8,227,458
Total FTES (Credit & Non-Credit Combined)		**40,115**	240,381,667

Assumptions Used to Develop the District's FY 2026-2027 Adopted Budget

- COLA of 4.31% has been applied to all SCFF Revenue components resulting in an estimated $14.7 million in new, on-going revenues.
- SCFF revenue has been projected based upon targeted FTES adjusted in accordance with stability protection; and, targeted FTEF has been calculated based upon productivity factors for credit and noncredit of 15 and 18, respectively, which was used for the budgeted expense amounts for non-contract faculty compensation (salary and benefits) costs.
- Compensation costs (salary and benefits) for contract faculty, staff, and administrator positions in effect as of July 1, 2026 have been included in the budget with an offsetting reduction due to frictional vacancies (positions that may become vacant in the course of any fiscal year).
- Mandated claims option of $37.51 per FTES is anticipated to provide $1.5 million to the District in lieu of submitting actual claims for various state mandated programs.
- Incorporated in the FY 2026-2027 Adopted Budget are estimated SDCCD's allocations for new on-going programs and one-time initiatives.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- The PERS contribution rate is 26.4%, down from 26.81% in FY 2025-26. STRS contribution rates remain at last year's rate of 19.1%.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- GFU ending fund balance for FY 2025-2026 is the beginning balance for FY 2026-2027.

DISTRICT BUDGET ALL FUNDS

The District's 2026-27 Adopted Budget of $2.2 billion is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2026-27 Adopted Budget is $504.3 million. The General Fund Restricted FY 2026-27 Adopted Budget is $180.6 million. The 2026-2027 Adopted Budget is approximately $90.3 million more than the 2025-2026 Adopted Budget. This is primarily due to the net increases in the General Fund Unrestricted and in other funds. The General Fund Unrestricted increased by $24.3 million. It should be noted that only those programs that have been identified for continued funding in 2026-2027 have been included in the Restricted Funds. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2026-2027 year progresses.

The table below provides a summary of these funds in comparison with the 2025-2026 Adopted Budget.

Funds	2025-2026 Total Budget Adopted	2026-2027 Total Budget Adopted	Changes Over\Under
General Funds			
General Fund Unrestricted	479,941,785	504,296,499	24,354,714
General Fund Restricted	183,333,395	180,605,638	(2,727,757)
Total General Funds	**$ 663,275,180**	**$ 684,902,137**	**$ 21,626,957**
Other Funds			
Bond Interest & Redemption Fund	304,706,114	418,121,343	113,415,229
Child Development Fund	5,226,479	5,074,812	(151,667)
Other Special Revenue Fund	598,980	617,129	18,149
Capital Outlay Projects Fund	59,081,369	50,912,413	(8,168,956)
Measure HH	885,781,481	769,944,994	(115,836,487)
Enterprise Funds	13,853,270	15,888,500	2,035,230
Internal Services	110,897,041	182,884,809	71,987,768
Associated Students	435,372	452,697	17,325
Student Representation Fee	651,307	673,833	22,526
Student Financial Aid Fund	73,145,370	71,805,749	(1,339,621)
Scholarship / Loan	59,027	59,027	-
Trust and Agency	2,556,437	2,758,217	201,780
Retiree Benefit Trust	14,493,772	20,973,408	6,479,636
Total Other Funds	**$ 1,471,486,019**	**$ 1,540,166,931**	**$ 68,680,912**
Grand Totals	**$ 2,134,761,199**	**$ 2,225,069,068**	**$ 90,307,869**

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	98,492,510	404,553,989	1,250,000	504,296,499
General Fund Restricted	33,503,696	138,396,894	8,705,048	180,605,638
Bond Interest & Redemption Fund	190,441,171	227,680,172	-	418,121,343
Child Development Fund	2,582,857	2,391,955	100,000	5,074,812
Other Special Revenue Fund	543,229	73,900	-	617,129
Capital Outlay Projects Fund	43,404,670	7,167,761	339,982	50,912,413
Measure HH	741,767,333	28,177,661	-	769,944,994
Enterprise Funds	-	13,753,500	2,135,000	15,888,500
Internal Services	35,135,672	140,932,601	6,816,536	182,884,809
Associated Students	307,621	9,859	135,217	452,697
Student Representation Fee	644,360	29,473	-	673,833
Student Financial Aid Fund	-	71,805,749	-	71,805,749
Scholarship / Loan	59,027	-	-	59,027
Trust and Agency	2,023,317	734,900	-	2,758,217
Retiree Benefit Trust	17,277,908	1,695,500	2,000,000	20,973,408
Total Budget	**1,166,183,371**	**1,037,403,914**	**21,481,783**	**2,225,069,068**

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	406,041,005	79,250,221	19,005,273	504,296,499
General Fund Restricted	149,143,804	30,388,676	1,073,158	180,605,638
Bond Interest & Redemption Fund	208,740,811	209,380,532	-	418,121,343
Child Development Fund	5,074,682	130	-	5,074,812
Other Special Revenue Fund	617,129	-	-	617,129
Capital Outlay Projects Fund	47,732,310	2,386,368	793,735	50,912,413
Measure HH	769,944,994	-	-	769,944,994
Enterprise Funds	13,888,500	-	2,000,000	15,888,500
Internal Services	74,963,044	107,921,765	-	182,884,809
Associated Students	301,088	151,609	-	452,697
Student Representation Fee	371,568	302,265	-	673,833
Student Financial Aid Fund	71,690,999	-	114,750	71,805,749
Scholarship / Loan	658	58,369	-	59,027
Trust and Agency	1,859,435	898,782	-	2,758,217
Retiree Benefit Trust	18,000	20,955,408	-	20,973,408
Total Budget	**$ 1,750,388,027**	**$ 451,694,125**	**$ 22,986,916**	**$ 2,225,069,068**

INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	$ 6,796,663	General Fund Unrestricted	See Detail on Page 3
Child Development Fund	100,000	General Fund Unrestricted	Program Support
ABSO Food Service	1,500,000	General Fund Unrestricted	Operations Support
Bookstore	500,000	General Fund Unrestricted	Operations Support
Parking	1,013,395	General Fund Unrestricted	Operations Support
Internal Services Fund	8,816,536	General Fund Restricted	Risk Management, Keenan Claims, Student Accident Insurance
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	136,004	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	**$ 19,005,273**		

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GENERAL FUND UNRESTRICTED

The 2026-2027 General Fund Unrestricted budget accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in Fiscal Year 2026-2027. This fund also accounts for any matching contributions required for categorical programs.

This section of the budget provides General Fund Unrestricted budget and actuals for the entire District, City College, Mesa College, Miramar College, the College of Continuing Education, District Support Services and the District Office.

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2024-2025 Budgeted Revenue to 2026-2027 Budgeted Revenue

Revenue Source	2025-2026 Adopted Budget	2026-2027 ADOPTED Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	$ 33,290,729	$ 34,725,556	$ 1,434,827
Credit FTES	154,480,351	161,620,602	7,140,251
Regular Non-Credit CDCP	58,669,762	59,727,333	1,057,571
Non-Credit FTES	7,303,892	8,227,458	923,566
Special Admit	11,076,929	10,806,274	(270,655)
Sub-Total	264,821,663	275,107,223	10,285,560
Supplemental Allocation	$ 44,160,487	$ 51,724,254	$ 7,563,767
Student Success Allocation	28,760,060	30,089,664	1,329,604
Sub-Total	72,920,547	81,813,918	8,893,371
Total Apportionment Revenue	337,742,210	356,921,141	19,178,931
Lottery	$ 7,422,730	$ 7,621,850	$ 199,120
FY 2019-20 Full-Time Faculty	1,922,450	1,922,450	0
FY 2021-22 Full-Time Faculty	3,025,628	3,025,628	0
Mandated Cost Reimbursement	1,424,383	1,504,714	80,331
Interest Revenue	5,029,818	5,000,000	(29,818)
Non-Resident Tuition	5,000,000	5,000,000	0
BFAP 2% Unrestricted portion (Previously BOG Fee Waivers Admin.)	936,874	1,272,527	335,653
Student Fees	5,600	2,000	(3,600)
Apprenticeship Allowance	329,649	330,931	1,282
Enrollment Resident Fee (2%)	333,471	182,421	(151,050)
Part-time Faculty Compensation	895,117	873,037	(22,080)
Part-time Faculty Health Benefits	8,000,000	9,600,000	1,600,000
Part-time Faculty Office Hours	2,289,636	717,450	(1,572,186)
Indirect Cost	1,000,000	975,000	(25,000)
STRS On Behalf allocation	9,526,078	10,486,394	960,316
Other Local Revenue	190,796	368,446	177,650
Transfers In	522,047	0	(522,047)
Total Revenue	385,596,487	405,803,989	20,207,502
Beginning Balance	$ 94,345,298	$ 98,492,510	$ 4,147,212
TOTAL UNRESTRICTED REVENUES	$ 479,941,785	$ 504,296,499	$ 24,354,714

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS

Outgoing Transfer to Restricted for:		
Federal Work Study	$	0
Military Education Auxiliary		0
Districtwide Co-curricular	$	5,228,165
Hourglass Park - Miramar		445,185
Hourglass Field House		588,975
Hazardous Materials		299,338
Hourglass Pool-Miramar		235,000
Total Intrafund Transfer Out	**$**	**6,796,663**

INTERFUND TRANSFERS

Transfer from GFU to:			
Child Development	$	100,000	
Internal Services / Sports Ins.		7,675	
District Support Assoc. Students (1 & 2)		136,004	* See below
Other Enterprise Fund (KSDS)		135,000	
Internal Services - Legal		1,210,960	
Internal Services - Other		5,105,576	
Internal Services - Student Accident Insurance		465,000	
Internal Services - Keenan Claims		35,000	
Parking (GFR)		1,013,395	
Retiree Health Ben Inv Fund		2,000,000	
Total Interfund Transfer Out	**$**	**10,208,610**	

(1) I.D. Card City College = $ 15,750 - Mesa College = $27,412- Miramar College = $15,600 - Continuing Ed. = $18,954
(2) Vending City College = $11,813 - Mesa College = $20,559 - Miramar College = $11,700 - Continuing Ed = 14,216

GENERAL FUND UNRESTRICTED EXPENSES

2024-25 and 2025-26 Budget and Actuals Compared to 2026-27 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	47,585,117	45,583,795 1)	48,087,939	47,933,319	49,237,219	9.76
Non-Instructional Contract	33,102,159	33,183,128	34,831,549	34,492,700	34,954,868	6.93
Instructional Other	52,949,915	52,507,582	57,751,976	55,725,733	53,493,237	10.61
Non-Instructional Other	2,160,208	2,505,866	2,776,795	2,865,262	2,291,461	0.45
Other Academic	5,663,995		4,215,307	-	6,961,806	1.38
TOTAL ACADEMIC SALARIES	141,461,394	133,780,371	147,663,566	141,017,015	146,938,591	29.14
Non-Instructional Regular	72,829,714	64,811,161 1)	74,273,645	69,135,218	74,447,656	14.76
Instructional Aides Regular	8,201,609	8,025,483	8,871,196	8,282,495	8,720,080	1.73
Non-Instructional Salaries Other	1,723,170	2,273,813	1,917,165	2,602,796	2,168,222	0.43
Instructional Aides Other	920,182	1,067,568	1,111,495	1,294,041	792,821	0.16
Other Classified	5,233,357		5,307,348	-	3,165,661	0.63
TOTAL NON-ACADEMIC SALARIES	88,908,032	76,178,024	91,480,849	81,314,551	89,294,440	17.71
Employee Benefits	111,807,421	110,878,610	120,239,417	109,463,286	124,701,455	24.73
Supplies and Materials	4,343,171	2,830,216	4,404,365	3,033,951	4,535,680	0.90
Other Operating Expenses	39,963,683	27,358,566	36,003,895	30,227,210	37,382,917	7.41
Capital Outlay	4,125,656	2,383,628	3,669,196	2,799,883	3,181,432	0.63
Intrafund Transfers Out	9,207,937	9,204,979	14,925,989	18,750,654	7,810,058	1.55
Interfund Transfers Out	856,293	3,230,186	6,468,656	10,364,107	11,195,215	2.22
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	-
Other Student Aid	107,451	106,500	113,000	121,000	-	-
Other Outgoing	-	-	278,400	222,660	5,190	-
Contingencies	38,160,194	-	54,693,151	-	79,250,221	15.72
TOTAL NON-SALARY ACCOUNTS	208,573,106	155,993,985	240,797,370	174,984,051	268,063,468	53.16
TOTAL ACTUALS & BUDGET	438,942,532	365,952,381	479,941,785	397,315,617	504,296,499	100.00

NOTE: Adjusted budget is the result of adjustments made to the Adopted Budget throughout the year and represents the final budget for the year.

1)Includes Audit adjustment for short-term absences liabilities

GENERAL FUND UNRESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

CITY COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	14,301,392	14,182,966	13,672,524	14,417,027	15,257,584	24.39
Non-Instructional Contract	7,235,182	7,086,644	7,445,395	7,048,294	7,185,439	11.48
Instructional Other	9,972,852	10,223,245	9,139,855	9,319,733	7,772,801	12.42
Non-Instructional Other	222,730	672,694	402,589	640,699	598,309	0.96
Other Academic	-	-	955,515	-	827,384	1.32
TOTAL ACADEMIC SALARIES	31,732,156	32,165,549	31,615,878	31,425,753	31,641,517	50.57
Non-Instructional Regular	8,185,486	7,569,508	8,413,561	8,363,088	8,029,772	12.83
Instructional Aides Regular	1,814,880	1,800,985	1,855,891	1,901,589	1,931,172	3.09
Non-Instructional Salaries Other	506,583	354,573	295,090	416,587	319,500	0.51
Instructional Aides Other	55,132	105,306	189,751	215,135	138,000	0.22
Other Classified	-	-	685,173	-	574,337	0.92
TOTAL NON-ACADEMIC SALARIES	10,562,081	9,830,372	11,439,466	10,896,399	10,992,781	17.57
Employee Benefits	16,793,890	18,049,850	18,759,630	17,911,981	18,306,703	29.26
Supplies and Materials	538,421	229,634	443,763	263,213	390,116	0.62
Other Operating Expenses	932,464	482,419	973,240	585,899	893,590	1.43
Capital Outlay	399,509	170,549	459,948	336,938	339,000	0.54
TOTAL NON-SALARY ACCOUNTS	18,664,284	18,932,452	20,636,581	19,098,030	19,929,409	31.85
TOTAL ACTUALS & BUDGET	60,958,521	60,928,373	63,691,925	61,420,182	62,563,707	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

MESA COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	17,582,046	16,768,030	18,656,079	17,949,496	18,122,147	20.94
Non-Instructional Contract	10,693,108	10,459,122	11,144,170	10,406,483	10,710,645	12.38
Instructional Other	16,682,288	16,454,659	18,508,790	17,769,594	14,362,706	16.60
Non-Instructional Other	913,676	772,883	1,283,989	954,506	674,586	0.78
Other Academic	-	-	-	-	3,496,840	4.04
TOTAL ACADEMIC SALARIES	45,871,118	44,454,695	49,593,028	47,080,078	47,366,924	54.74
Non-Instructional Regular	8,903,484	8,827,105	9,444,473	9,274,844	8,855,554	10.23
Instructional Aides Regular	2,458,348	2,333,921	2,884,040	2,377,596	2,517,617	2.91
Non-Instructional Salaries Other	125,343	196,072	468,301	493,045	346,800	0.40
Instructional Aides Other	318,643	468,079	368,454	598,978	184,543	0.21
Other Classified	-	-	-	-	1,120,050	1.29
TOTAL NON-ACADEMIC SALARIES	11,805,818	11,825,178	13,165,268	12,744,462	13,024,564	15.05
Employee Benefits	24,299,054	23,556,258	26,245,499	24,570,972	22,592,273	26.11
Supplies and Materials	606,317	277,027	573,693	337,554	925,518	1.07
Other Operating Expenses	1,188,817	556,329	1,458,667	1,031,124	1,747,611	2.02
Capital Outlay	584,939	109,995	718,236	463,510	866,655	1.00
Other Student Aid	107,451	105,000	109,000	107,000	-	-
TOTAL NON-SALARY ACCOUNTS	26,786,578	24,604,609	29,105,096	26,510,160	26,132,057	30.20
TOTAL ACTUALS & BUDGET	84,463,514	80,884,482	91,863,392	86,334,701	86,523,545	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

MIRAMAR COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	8,575,723	7,984,518	9,003,685	8,970,834	9,131,431	15.3
Non-Instructional Contract	7,597,778	7,746,725	8,041,804	8,111,397	8,096,959	13.6
Instructional Other	12,979,336	13,457,190	13,623,446	14,153,954	13,160,764	22.1
Non-Instructional Other	678,164	593,838	636,223	619,207	575,488	0.9
Other Academic	-	-	636,753	-	821,216	1.3
TOTAL ACADEMIC SALARIES	29,831,001	29,782,271	31,941,911	31,855,393	31,785,858	53.3
Non-Instructional Regular	6,003,105	5,864,657	6,301,305	6,224,924	5,837,536	9.8
Instructional Aides Regular	1,927,468	1,917,560	2,097,017	2,004,652	2,157,719	3.6
Non-Instructional Salaries Other	228,738	123,951	252,587	180,695	245,531	0.4
Instructional Aides Other	243,195	143,960	244,671	183,319	233,000	0.3
Other Classified	-	-	571,829	-	760,660	1.2
TOTAL NON-ACADEMIC SALARIES	8,402,506	8,050,128	9,467,409	8,593,591	9,234,446	15.5
Employee Benefits	16,121,965	15,939,081	17,941,620	16,716,230	16,744,628	28.1
Supplies and Materials	209,706	89,857	267,965	97,092	207,694	0.3
Other Operating Expenses	1,304,006	1,125,988	1,372,174	872,507	1,360,212	2.2
Capital Outlay	719,206	321,202	556,903	483,333	199,844	0.3
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	
TOTAL NON-SALARY ACCOUNTS	18,356,183	17,477,428	20,139,962	18,170,463	18,513,678	31.1
TOTAL ACTUALS & BUDGET	56,589,690	55,309,828	61,549,282	58,619,446	59,533,982	100.0

GENERAL FUND UNRESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

CONTINUING EDUCATION

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	7,125,956	6,733,412	6,755,651	6,595,962	6,726,057	12.26
Non-Instructional Contract	5,225,365	5,582,729	5,540,711	6,280,671	6,296,978	11.48
Instructional Other	12,014,060	12,359,314	14,799,960	14,482,453	15,324,045	27.93
Non-Instructional Other	115,563	280,877	124,004	423,662	151,423	0.28
Other Academic	-	-	1,468,777	-	1,816,366	3.31
TOTAL ACADEMIC SALARIES	24,480,944	24,956,332	28,689,103	27,782,748	30,314,869	55.24
Non-Instructional Regular	4,598,596	4,696,891	5,368,121	5,218,186	5,005,317	9.12
Instructional Aides Regular	1,523,042	1,594,556	1,735,223	1,703,819	1,799,274	3.28
Non-Instructional Salaries Other	138,693	37,946	41,162	24,388	30,000	0.05
Instructional Aides Other	30,000	187,444	30,000	176,932	30,000	0.05
Other Classified	-	-	369,601	-	710,614	1.29
TOTAL NON-ACADEMIC SALARIES	6,290,331	6,516,836	7,544,107	7,123,325	7,575,205	13.80
Employee Benefits	13,286,807	13,270,930	15,818,665	14,562,185	14,826,822	27.02
Supplies and Materials	589,035	298,430	690,668	278,583	724,629	1.32
Other Operating Expenses	937,777	557,150	1,041,119	679,379	1,337,596	2.44
Capital Outlay	631,421	514,983	405,358	423,001	95,612	0.17
Other Student Aid	-	1,500	-	10,000	-	-
TOTAL NON-SALARY ACCOUNTS	15,445,040	14,642,993	17,955,810	15,953,148	16,984,659	30.95
TOTAL ACTUALS & BUDGET	46,216,315	46,116,161	54,189,020	50,859,220	54,874,733	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2024-25 and 2025-26 Budget and Actuals Compared to 2026-27 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Contract	2,114,839	2,102,005	2,388,754	2,385,582	2,409,628	1.91
Instructional Other	-	-	-	-	-	0.00
Non-Instructional Other	164,875	137,490	174,702	105,411	145,227	0.12
Other Academic	5,663,995	-	1,154,262	-	-	0.00
TOTAL ACADEMIC SALARIES	7,943,709	2,239,495	3,717,718	2,490,993	2,554,855	2.03
Non-Instructional Regular	25,645,592	23,322,932	22,134,845	25,619,445	17,962,956	14.26
Instructional Aides Regular	48,181	48,181	-	-	-	0.00
Non-Instructional Salaries Other	278,001	1,370,746	399,299	1,292,384	392,123	0.31
Instructional Aides Other	321	150	-	-	-	0.00
Other Classified	5,233,357	-	3,680,745	-	-	0.00
TOTAL NON-ACADEMIC SALARIES	31,205,452	24,742,009	26,214,889	26,911,829	18,355,079	14.57
Employee Benefits	24,897,286	28,959,450	25,699,117	25,111,412	21,910,241	17.39
Supplies and Materials	585,800	22,396	558,442	227,313	575,830	0.46
Other Operating Expenses	11,277,543	9,456,748	12,504,558	12,038,405	2,864,070	2.27
Capital Outlay	460,607	300,773	524,841	361,889	442,860	0.35
Intrafund Transfers Out	-	-	-	-	-	0.00
Interfund Transfers Out	-	2,395,000	243,680	2,243,679	-	0.00
Other Student Aid	-	-	4,000	4,000	-	0.00
Other Outgoing	-	-	278,400	222,660	5,190	0.00
Contingencies	37,814,624	-	54,693,151	-	79,250,221	62.92
TOTAL NON-SALARY ACCOUNTS	75,035,860	41,134,367	94,506,189	40,209,358	105,048,412	83.40
TOTAL ACTUALS & BUDGET	114,185,021	68,115,871	124,438,796	69,612,180	125,958,346	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2024-25 and 2025-26 Budget and Actuals Compared to 2026-27 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Contract	235,887	120,771 1)	270,715	260,273	255,219	0.22
Instructional Other	1,301,379	13,174	1,679,925	-	2,872,921	2.50
Non-Instructional Other	65,200	48,084	155,288	121,777	146,428	0.13
Other Academic	-	-	-	-	-	0.00
TOTAL ACADEMIC SALARIES	1,602,466	182,029	2,105,928	382,051	3,274,568	2.85
Non-Instructional Regular	19,493,451	14,534,243 1)	20,263,347	14,434,731	28,756,521	25.04
Instructional Aides Regular	429,690	330,281	299,025	294,839	314,298	0.27
Non-Instructional Salaries Other	445,812	190,524	394,928	195,697	834,268	0.73
Instructional Aides Other	272,891	162,628	278,619	119,678	207,278	0.18
Other Classified	-	-	-	-	-	0.00
TOTAL NON-ACADEMIC SALARIES	20,641,844	15,217,676	21,235,919	15,044,945	30,112,365	26.22
Employee Benefits	16,408,419	11,098,867	14,282,478	10,590,506	30,320,788	26.40
Supplies and Materials	1,813,892	1,912,872	1,872,834	1,830,197	1,711,893	1.49
Other Operating Expenses	24,323,076	15,179,932	18,651,137	15,019,895	29,179,838	25.41
Capital Outlay	1,329,974	966,127	1,003,910	731,212	1,237,461	1.08
Intrafund Transfers Out	9,207,937	9,204,979	18,832,188	18,750,654	7,810,058	6.80
Interfund Transfers Out	856,293	835,186	6,224,976	8,120,428	11,195,215	9.75
Other Student Aid	-	-	-	-	-	0.00
Other Outgoing	-	-	-	-	-	0.00
Contingencies	345,570		-	-	-	0.00
TOTAL NON-SALARY ACCOUNTS	54,285,161	39,197,963	60,867,523	55,042,892	81,455,253	70.93
TOTAL ACTUALS & BUDGET	76,529,471	54,597,668	84,209,370	70,469,887	114,842,186	100.00

1) Includes Audit adjustment for short-term absences liabilities.

GENERAL FUND RESTRICTED REVENUE

General Fund Restricted represents the second largest source of revenue received by the District. The GFR is used to account for resources available for the operation and support of District educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Included in the Adopted Budget are only those programs that have been identified for continued funding during 2026-27. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2026.27 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

	2025-2026 Actual Final	2026-2027 Total Budget Adopted
FEDERAL REVENUE		
Adult Education	1,918,235	1,061,333
Department of Education Grants	4,387,337	1,883,390
Federal Other Funds	4,980,791	2,940,899
International Rescue Committee	26,467	443,074
TANF	602,914	602,914
College 2 Career	396,291	290,000
Cooperative Sub Mimimum Wage	850,926	1,031,147
Cooperative Workability	512,107	515,126
National Science Foundation	63,562	-
Perkins	2,388,979	2,624,941
Seeds	65,936	299,190
FEDERAL REVENUE TOTAL	**$ 16,193,544**	**$ 11,692,014**
STATE REVENUE		
Associate Degrees - Graduate ADT	180,808	806,031
Basic Needs	2,222,160	3,094,983
COVID Recover Block Grant	2,487,281	2,497,418
Homeless and Housing Insecurity	625,211	744,644
LGBTQ+	237,140	902,853
Mental Health	1,497,522	2,080,697
Retention and Enrollment	398,418	807,495
State Other Funds	19,599,285	23,056,777
Strong Workforce	4,858,494	9,009,799
Student Equity	19,078,411	22,950,832
SWP - Strong Workforce Regional	229,101	1,769,860
Veterans	2,154,586	2,975,845
Zero Textbook	225,294	1,065,896
ELL Pathways Health CAEP	136,272	1,364,731
Rising Scholars	591,380	918,780
Cal Works	4,034,101	8,471,168
Common Course Numbering	388,099	2,040,537
DSPS	6,942,261	7,955,443
Governor's IELM	1,009,672	1,594,090
Math, Eng, Sci Achv	1,046,822	2,904,981
Nursing	312,582	499,734
Prop 20 Lottery	4,775,849	4,077,471
Student Support Block Grant	294,903	1,503,683
Adult Education	3,523,922	7,386,324
Dream Resource Liaison Support	432,961	827,841
NASSSP	760	-
TOTAL STATE REVENUE	**$ 77,283,293**	**$ 111,307,913**

GENERAL FUND RESTRICTED REVENUE

	2025-2026 Actual Final	2026-2027 Total Budget Adopted
LOCAL REVENUE		
The Andrew Mellon Foundation	299,869	457,170
Civic Center	834,394	965,057
Co-Curricular	28,671	137,689
Fire Tech	177,495	194,605
Hourglass	936,246	1,096,268
Local Other Funds	5,909,391	5,277,974
Unlock Economic Mobiity	-	399,007
BlueForge Alliance Weldont	-	1,018,521
Child Care Center	12,450	214,712
Educational Broadband	490,072	506,012
Redevelopment	5,129,952	5,129,952
TOTAL LOCAL REVENUE	**$ 13,818,539**	**$ 15,396,967**
Beginning Balance	-	33,503,696
Incoming Transfers	19,884,096	8,705,048
TOTAL REVENUE AND BEGINNING BALANCE	**$ 127,179,472**	**$ 180,605,638**

SAN DIEGO
Community College District

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GENERAL FUND RESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	10,337	16,855	14,622	0.01
Non-Instructional Contract	18,296,651	13,415,646	16,352,670	13,492,919	17,338,841	9.60
Instructional Other	1,734,349	498,590	986,756	278,412	695,805	0.39
Non-Instructional Other	18,740,566	14,377,521	17,560,605	13,576,298	15,436,820	8.55
Other Academic	96,000	-	37,879	-	398,205	0.22
TOTAL ACADEMIC SALARIES	38,867,566	28,291,757	34,948,247	27,364,484	33,884,293	18.76
Non-Instructional Regular	22,197,528	21,395,376	22,188,914	23,875,269	22,473,458	12.44
Instructional Aides Regular	1,669,760	1,071,642	1,474,370	1,125,027	1,378,489	0.76
Non-Instructional Salaries Other	21,268,206	10,856,035	14,034,362	10,123,463	11,304,210	6.26
Instructional Aides Other	2,781,066	2,065,269	2,361,197	1,707,494	1,800,963	1.00
Other Classified	156,537	-	158,250	-	568,788	0.31
TOTAL NON-ACADEMIC SALARIES	48,073,097	35,388,322	40,217,093	36,831,252	37,525,908	20.78
Employee Benefits	28,290,221	26,382,809	26,739,375	27,490,355	23,972,820	13.27
Supplies and Materials	16,384,217	4,901,629	12,236,361	4,764,392	8,903,216	4.93
Other Operating Expenses	51,059,070	13,771,510	43,420,185	11,409,533	18,493,603	10.24
Capital Outlay	20,043,612	9,782,941	18,190,118	7,449,223	16,223,246	8.98
Intrafund Transfers Out	2,303,852	1,396,691	2,238,539	1,482,605	1,073,158	0.59
Interfund Transfers Out	2,539,924	1,436,848	550,751	326,900	-	-
Student Financial Aid	699,086	356,701	989,119	282,259	1,190,594	0.66
Other Student Aid	10,999,104	5,523,678	10,378,391	6,286,448	8,950,124	4.96
Contingencies	10,456,808	-	9,056,011	-	30,388,676	16.83
TOTAL NON-SALARY ACCOUNTS	142,775,894	63,552,807	123,798,850	59,491,714	109,195,437	60.46
TOTAL ACTUALS & BUDGET	229,716,557	127,232,886	198,964,190	123,687,450	180,605,638	100.00

GENERAL FUND RESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

CITY COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	5,463	16,855	-	-
Non-Instructional Contract	4,783,674	3,174,517	4,015,987	3,283,920	3,192,478	10.92
Instructional Other	443,172	33,193	193,513	51,994	61,000	0.21
Non-Instructional Other	4,564,762	4,537,132	4,366,058	3,782,863	3,676,145	12.57
Other Academic	96,000	-	37,879	-	-	-
TOTAL ACADEMIC SALARIES	9,887,608	7,744,842	8,618,900	7,135,632	6,929,623	23.70
Non-Instructional Regular	3,216,531	2,778,009	3,435,600	2,942,304	3,894,976	13.32
Instructional Aides Regular	121,386	135,947	151,000	148,309	200,722	0.69
Non-Instructional Salaries Other	6,258,700	2,717,082	4,178,755	3,083,635	3,162,604	10.82
Instructional Aides Other	457,847	533,122	421,265	372,318	340,000	1.16
Other Classified	111,658	-	85,692	-	85,692	0.29
TOTAL NON-ACADEMIC SALARIES	10,166,122	6,164,160	8,272,312	6,546,566	7,683,994	26.28
Employee Benefits	5,944,087	4,744,871	5,423,165	4,680,273	4,322,305	14.78
Supplies and Materials	3,233,381	998,924	2,548,600	1,250,888	2,146,133	7.34
Other Operating Expenses	7,829,800	3,312,295	5,558,301	2,456,390	3,936,531	13.46
Capital Outlay	4,984,466	2,450,359	2,781,358	1,267,088	1,285,984	4.40
Intrafund Transfers Out	467,621	202,726	480,256	317,499	201,131	0.69
Interfund Transfers Out	-	-	381,484	315,980	-	-
Student Financial Aid	8,165	(782)	-	-	70,000	0.24
Other Student Aid	2,262,406	1,423,202	2,883,040	2,004,775	2,222,462	7.60
Contingencies	300,000	-	443,000	-	443,000	1.51
TOTAL NON-SALARY ACCOUNTS	25,029,926	13,131,595	20,499,204	12,292,893	14,627,546	50.02
TOTAL ACTUALS & BUDGET	45,083,656	27,040,598	37,390,416	25,975,090	29,241,163	100.00

GENERAL FUND RESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

MESA COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	-	-	-	-
Non-Instructional Contract	4,538,914	3,724,972	4,435,341	3,718,140	4,376,366	10.73
Instructional Other	294,288	87,720	156,196	11,825	101,208	0.25
Non-Instructional Other	5,729,790	3,943,678	5,581,735	3,727,466	4,423,815	10.85
Other Academic	-	-	-	-	97,339	0.24
TOTAL ACADEMIC SALARIES	10,562,992	7,756,371	10,173,272	7,457,431	8,998,728	22.06
Non-Instructional Regular	4,199,693	3,385,396	4,484,767	3,852,034	4,271,206	10.47
Instructional Aides Regular	780,211	553,918	872,636	566,298	678,021	1.66
Non-Instructional Salaries Other	7,172,448	3,217,028	3,987,032	2,395,830	3,733,358	9.15
Instructional Aides Other	1,029,533	674,581	718,965	470,954	665,679	1.63
Other Classified	-	-	73,908	-	284,832	0.70
TOTAL NON-ACADEMIC SALARIES	13,181,885	7,830,924	10,137,308	7,285,116	9,633,096	23.62
Employee Benefits	7,230,079	5,599,120	7,189,509	5,469,802	6,559,907	16.08
Supplies and Materials	5,821,082	1,291,857	4,534,560	1,192,102	3,157,687	7.74
Other Operating Expenses	7,685,973	2,773,992	5,759,445	2,485,744	4,925,491	12.08
Capital Outlay	4,598,892	2,246,007	3,801,210	1,790,365	4,084,145	10.01
Intrafund Transfers Out	247,379	112,651	287,160	125,783	231,080	0.57
Interfund Transfers Out	158,726	158,726	144,721	-	-	-
Student Financial Aid	347,396	314,799	167,113	48,208	471,778	1.16
Other Student Aid	4,274,247	2,263,735	3,383,525	2,381,814	2,721,592	6.67
TOTAL NON-SALARY ACCOUNTS	30,363,774	14,760,887	25,267,243	13,493,817	22,151,680	54.32
TOTAL ACTUALS & BUDGET	54,108,651	30,348,182	45,577,823	28,236,364	40,783,504	100.00

GENERAL FUND RESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

MIRAMAR COLLEGE

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	-	-	-	-
Non-Instructional Contract	4,241,848	2,377,621	3,487,227	2,766,020	3,761,705	11.21
Instructional Other	966,898	313,660	587,047	204,094	492,722	1.47
Non-Instructional Other	5,584,907	2,802,531	5,240,867	2,832,306	4,379,808	13.05
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	10,793,653	5,493,812	9,315,141	5,802,420	8,634,235	25.73
Non-Instructional Regular	4,363,416	2,420,407	4,022,006	2,406,311	3,799,152	11.32
Instructional Aides Regular	346,133	331,840	396,190	353,129	449,741	1.34
Non-Instructional Salaries Other	5,463,302	1,911,343	4,012,446	2,347,308	2,957,719	8.81
Instructional Aides Other	946,938	589,680	805,379	540,974	470,284	1.40
Other Classified	-	-	-	-	198,264	0.59
TOTAL NON-ACADEMIC SALARIES	11,119,789	5,253,270	9,236,021	5,647,722	7,875,160	23.47
Employee Benefits	5,936,773	3,844,000	5,895,205	3,961,721	5,543,058	16.52
Supplies and Materials	3,492,690	1,335,056	2,418,364	1,149,494	2,347,655	7.00
Other Operating Expenses	5,322,967	2,769,769	4,248,147	1,857,919	3,078,437	9.17
Capital Outlay	5,047,375	2,587,422	4,369,330	2,427,391	3,093,848	9.22
Intrafund Transfers Out	224,322	135,094	218,991	99,416	133,768	0.40
Interfund Transfers Out	1,224,964	1,213,922	24,546	10,920	-	-
Student Financial Aid	293,750	11,434	822,006	215,801	648,816	1.93
Other Student Aid	1,608,073	1,310,182	1,505,577	1,198,004	1,510,423	4.50
Contingencies	618,895	-	1,013,690	-	691,343	2.06
TOTAL NON-SALARY ACCOUNTS	23,769,809	13,206,879	20,515,856	10,920,665	17,047,348	50.80
TOTAL ACTUALS & BUDGET	45,683,251	23,953,961	39,067,018	22,370,807	33,556,743	100.00

GENERAL FUND RESTRICTED EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

CONTINUING EDUCATION

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	-	-	-	-
Non-Instructional Contract	4,130,402	3,547,151	3,719,027	3,150,241	5,437,305	16.46
Instructional Other	13,771	48,293	-	1,374	-	-
Non-Instructional Other	1,986,453	2,339,815	1,291,443	2,281,730	2,465,172	7.46
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	6,130,626	5,935,259	5,010,470	5,433,345	7,902,477	23.93
Non-Instructional Regular	5,554,857	4,193,119	5,744,032	4,367,511	7,206,301	21.82
Instructional Aides Regular	422,030	49,937	50,000	52,190	50,005	0.15
Non-Instructional Salaries Other	1,477,411	2,119,230	916,671	1,359,550	995,279	3.01
Instructional Aides Other	143,491	65,125	15,000	1,979	5,000	0.02
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	7,597,789	6,427,410	6,725,703	5,781,231	8,256,585	25.00
Employee Benefits	5,669,749	4,802,197	4,814,763	4,643,487	5,084,129	15.39
Supplies and Materials	3,542,742	937,812	2,437,735	791,988	1,010,265	3.06
Other Operating Expenses	7,699,164	1,837,682	7,713,931	1,445,281	2,029,775	6.15
Capital Outlay	4,092,236	1,662,525	5,975,483	1,071,432	6,553,880	19.84
Intrafund Transfers Out	577,145	318,344	461,040	199,623	412,380	1.25
Other Student Aid	1,253,706	450,941	1,244,763	452,520	853,154	2.58
Contingencies	-	-	95,484	-	927,197	2.81
TOTAL NON-SALARY ACCOUNTS	22,834,742	10,009,500	22,743,199	8,604,331	16,870,780	51.08
TOTAL ACTUALS & BUDGET	36,563,157	22,372,169	34,479,372	19,818,906	33,029,842	100.00

GENERAL FUND RESTRICTED EXPENSES

2024-25 and 2025-26 Budget and Actuals Compared to 2026-27 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS

(Including Interfund and Intrafund Transfers)

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Instructional Contract	-	-	4,874	-	14,622	0.03
Non-Instructional Contract	601,813	591,385	695,088	574,598	570,987	1.30
Instructional Other	16,220	15,724	50,000	9,125	40,875	0.09
Non-Instructional Other	874,654	754,365	1,080,502	951,933	491,880	1.12
Other Academic	-	-	-	-	300,866	0.68
TOTAL ACADEMIC SALARIES	1,492,687	1,361,473	1,830,464	1,535,656	1,419,230	3.23
Non-Instructional Regular	4,863,031	8,618,444	4,502,509	10,307,110	3,301,823	7.51
Instructional Aides Regular	-	-	4,544	5,100	-	-
Non-Instructional Salaries Other	896,345	891,352	939,458	937,139	455,250	1.03
Instructional Aides Other	203,257	202,762	400,588	321,269	320,000	0.73
Other Classified	44,879	-	1,350	-	-	-
TOTAL NON-ACADEMIC SALARIES	6,007,512	9,712,558	5,845,749	11,570,617	4,077,073	9.27
Employee Benefits	3,509,533	7,392,621	3,416,733	8,735,072	2,463,421	5.60
Supplies and Materials	294,322	337,981	297,102	379,990	241,476	0.55
Other Operating Expenses	22,521,166	3,077,772	20,140,361	3,164,200	4,523,369	10.28
Capital Outlay	1,320,643	836,628	1,262,737	892,948	1,205,389	2.74
Intrafund Transfers Out	787,385	627,876	791,092	740,284	94,799	0.22
Interfund Transfers Out	1,156,234	64,200	-	-	-	-
Student Financial Aid	49,775	31,250	-	18,250	-	-
Other Student Aid	1,600,672	75,619	1,361,486	249,334	1,642,493	3.73
Contingencies	9,537,913	-	7,503,837	-	28,327,136	64.39
TOTAL NON-SALARY ACCOUNTS	40,777,643	12,443,946	34,773,348	14,180,078	38,498,083	87.51
TOTAL ACTUALS & BUDGET	48,277,842	23,517,977	42,449,561	27,286,352	43,994,386	100.00

DEBT SERVICE FUND

Description

This fund is used to account for the debt service related to the District's General Obligation Bond 39 ("GO 39") approved by the local taxpayers in 2002 for Proposition S, 2006 for Proposition N, and 2024 for Measure HH. This fund is established in accordance with the California Community College's Budget and Accounting Manual to account for the accumulation of resources for, and the payment of bonds
(principal and interest) issued by the San Diego Community College District (SDCCD). The fund's primary revenue source is the local property taxes levied specifically for debt service.

Goals and Objectives

To provide for the payment of principal and interest on outstanding bonds of SDCCD.

	2026-2027 Adopted Total Budget
Beginning Fund Bal State	$ 190,441,171
County_Interest	$ 28,008,361
Tax Apportionment Secured Roll	$ 199,671,811
TOTAL SOURCES	**$ 418,121,343**
Principal Expen Long Term Debt	$ 120,880,000
Interest Expens Long Term Debt	$ 87,857,651
Other Svc Chgs. LTD	$ 3,160
Reserve For Contingency	$ 209,380,532
TOTAL USES	**$ 418,121,343**

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CHILD DEVELOPMENT FUND

Description

This fund is established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College, (Educational Code Section 79120). This fund is classified as a Special Revenue Sub Fund in accordance with the California Community College's Budget and Accounting Manual.

Goals and Objectives

To continue operation of the District's Child Development Centers to provide an educational service for students.

Revenue

Revenue is partly derived from federal support and user fees. The remaining revenue is provided by incoming transfers from General Fund Unrestricted and interest earned on deposited funds.

Budget – See Next Page

CHILD DEVELOPMENT FUND BUDGET
FY 2026-2027

	City College	Mesa College	Miramar College	SDCCD District Operations	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Fund Balance	343,163	1,560,878	499,539	179,277	2,582,857
Federal Revenues	-	-	-	85,000	85,000
State Revenues	806,698	478,550	438,922	176,855	1,901,025
Local Revenues	-	-	-	405,930	405,930
Inter/Intra Revenue Transfers In	-	-	-	100,000	100,000
TOTAL SOURCES	**$ 1,149,861**	**$ 2,039,428**	**$ 938,461**	**$ 947,062**	**$ 5,074,812**
Expenditures and Reserves					
Academic Salaries	-	-	20,087	-	20,087
Classified Salaries	579,242	502,363	409,199	40,000	1,530,804
Employee Benefits	248,071	219,806	186,111	10,000	663,988
Supplies and Materials	285,060	202,049	129,886	731,986	1,348,981
Other Operating Expenses	37,358	376,267	77,090	161,076	651,791
Capital Outlay	-	738,943	116,088	4,000	859,031
Contingencies	130	-	-	-	130
TOTAL USES	**$ 1,149,861**	**$ 2,039,428**	**$ 938,461**	**$ 947,062**	**$ 5,074,812**

CHILD DEVELOPMENT FUND

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Other	23,317	1,289	21,536	9,314	20,087	0.40
TOTAL ACADEMIC SALARIES	23,317	1,289	21,536	9,314	20,087	0.40
Non-Instructional Regular	-	76,791	100,000	97,923	115,415	2.27
Instructional Aides Regular	548,131	427,981	678,666	525,829	756,532	14.91
Non-Instructional Salaries Other	24,000	-	84,709	11,541	81,411	1.60
Instructional Aides Other	679,000	470,012	577,699	592,888	577,446	11.38
TOTAL NON-ACADEMIC SALARIES	1,251,131	974,784	1,441,074	1,228,181	1,530,804	30.16
Employee Benefits	435,678	390,798	566,718	507,432	663,988	13.08
Supplies and Materials	1,313,442	314,647	1,233,066	319,461	1,348,981	26.58
Other Operating Expenses	595,307	71,996	695,854	64,758	651,791	12.84
Capital Outlay	1,381,373	41,023	959,229	104,384	859,031	16.93
Intrafund Transfers Out	25,000	25,000	25,000	25,000	-	-
Interfund Transfers Out	162,002	153,376	99,569	168,972	-	-
Contingencies	130	-	130	-	130	-
TOTAL NON-SALARY ACCOUNTS	3,912,932	996,840	3,579,566	1,190,008	3,523,921	69.44
TOTAL ACTUALS & BUDGET	5,187,380	1,972,913	5,042,176	2,427,502	5,074,812	100.00

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OTHER SPECIAL REVENUE FUNDS

Description

This fund is established in accordance with the California Community College's Budget and Accounting Manual as part of the Special Revenue category. For the purpose of accountability, the District allocates funding to Cosmetology, Consumer Fee, and Career Assessment activities.

Goals and Objectives

To provide service and materials beyond the level of funding provided by the State Apportionment and other related resources.

Revenue

Revenue is derived from student user fees.

	Cosmetology Fund	Consumer Fee Fund	SEEDS Urban Farm - City	Print On Demand	Fee Classes	Testing	Other Special Revenue Fund
Revenue							
Beginning Fund Balance	69,906	135,566	13,508	313,576	2,368	8,305	543,229
Local Revenues	0	20,000	16,500	12,000	22,000	3,400	73,900
Total Revenue	69,906	155,566	30,008	325,576	24,368	11,705	617,129
Expenses							
Academic Salaries	0	0	0	0	15,000	0	15,000
Employee Benefits	0	-	0	-	4,000	0	4,000
Supplies and Materials	20,000	154,906	14,010	37,676	3,800	4,410	234,802
Other Operating Expenses	10,601	660	5,421	126,197	768	-	143,647
Capital Outlay	39,305	-	10,577	161,703	800	0	212,385
Other Student Aid	0	0	0	0	0	7,295	7,295
Total Expenses	69,906	155,566	30,008	325,576	24,368	11,705	617,129

OTHER SPECIAL REVENUE FUND EXPENSES

2024-2025 and 2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Contract	8,295	63,561	8,000	67,874	-	-
Instructional Other	1,143	17,240	1,000	10,136	15,000	2.43
Non-Instructional Other	-	3,135	-	-	-	-
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	9,438	83,936	9,000	78,010	15,000	2.43
Non-Instructional Salaries Other	12,827	-	18,958	-	-	-
TOTAL NON-ACADEMIC SALARIES	12,827	-	18,958	-	-	-
Employee Benefits	6,312	33,839	5,699	33,781	4,000	0.65
Supplies and Materials	238,476	64,274	199,901	27,821	234,802	38.05
Other Operating Expenses	176,278	23,405	146,967	24,555	143,647	23.28
Capital Outlay	229,146	35,421	238,681	46,355	212,385	34.42
Other Student Aid	2,000	-	-	1,363	7,295	1.18
TOTAL NON-SALARY ACCOUNTS	652,212	156,939	591,248	133,875	602,129	97.57
TOTAL ACTUALS & BUDGET	674,477	240,875	619,206	211,885	617,129	100.00

CAPITAL PROJECTS FUND

Description

This fund is established in accordance with the California Community College's Budget and Accounting Manual to provide for the accumulation and expenditure of monies for the acquisition or construction of significant capital facilities and other capital outlay projects, scheduled maintenance and special repair, and maintenance projects.

Goals and Objectives

Construct and maintain required facilities in an economical manner and provide for capital improvements on a planned multi-year basis.

Revenue

Revenue is derived from state appropriations, incoming transfers from the General Fund and interest earned on deposited funds.

Budget – See Next Page

CAPITAL PROJECTS FUND BUDGET
FY 2026-2027

BEGINNING BALANCE & INCOME	
Beginning Balance	$ 43,404,670
Energy Efficiency Efforts Revenue	-
State Schedule Maintenance	-
Interest	1,096,050
Rental and Lease	2,218,184
Other Misc Local	-
Other Federal	2,466,279
Interfund Transfer In from GFU	1,387,248
Intrafund Transfer In	339,982
TOTAL SOURCE	**$ 50,912,413**

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	-	-	-	-	$ 2,785,991	$ 2,785,991
New Construction (1)	-	-	-	-	24,956,797	24,956,797
State Seismic Retrofit	-	-	-	-	-	-
Local Projects (2)	543,928	195,118	286,159	111,738	11,533,718	12,670,661
Redevelopment	-	-	-	-	9,591,929	9,591,929
Operating Costs	-	-	-	-	113,300	113,300
Intrafund Transfer Out	-	-	-	-	339,982	339,982
Interfund Transfer Out	-	-	-	-	453,753	453,753
TOTAL USES	**$ 543,928**	**$ 195,118**	**$ 286,159**	**$ 111,738**	**$ 49,775,470**	**$ 50,912,413**

(1) New Construction include:
City ADT Remodel, City Child Development Bldg, City Parking Lot, Cont. Ed. Cesar Chavez Lighting, ECC Solar Panels, CE Historical Theater, Miramar Public Safety Renovation, Miramar Veteran's Resource Ctr., SDCCD Family Friendly Study Ctrs., CE Utility & Water Improvement.
(2) Local Projects include:
College Campuses and District Office -Minor Improvements, MS CE-Cafeteria Renovation, DW MS - Equipment Reserve, DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification, IT Equipment, DW Parking Projects.

CAPITAL PROJECTS FUND ACTUALS
FY 2025-2026

BEGINNING BALANCE & INCOME	
Beginning Balance	$ 51,901,564
Energy Efficiency Efforts Revenue	-
Prior Yr State Schedule Maintenance	-
Interest	1,630,185
Rental and Lease	2,403,476
Other Misc Local	-
Interfund Transfer In from GFU/GFR	1,387,250
Intrafund Transfer In	337,657
Unrealized Gain on Investments	96,304
TOTAL SOURCES	**$ 57,563,828**

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	-	-	-	-	$ 522,861	$ 522,861
New Construction	-	-	-	-	11,198,249	11,198,249
Redevelopment	-	-	-	-	337,657	337,657
Local Projects (1)	-	-	20,272	-	1,783,166	1,803,438
Operating Costs	-	-	-	-	-	-
Unrealized Loss	-	-	-	-	-	-
Interfund Transfer Out to GFU	-	-	-	-	296,952	296,952
Intrafund Transfer Out to Capital	-	-	-	-	-	-
TOTAL USES	**$ -**	**$ -**	**$ 20,272**	**$ -**	**$ 14,138,885**	**$ 14,159,157**
ENDING BALANCE						**$ 43,404,670**

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MEASURE HH

On November 5, 2024, by majority election of the District's registered voters, the issuance of $3.5 billion of general obligation bonds ("Measure HH") was authorized to be issued and sold for the benefit of the District. The purpose of the issuance was to honor the District's commitment to provide high-quality education to its students at City College, Mesa College, Miramar College, and College of Continuing Education through:

- Adding new classrooms, job training facilities, computer science, technology, and instructional laboratories;
- Upgrading classrooms and lecture halls;
- Increasing the use of solar/renewable energy;
- And the creation of affordable student housing

As of January 8, 2025, the District has successfully sold $850 million of General Obligation Bonds. The Bonds issued were $700 million tax-exempt General Obligation bonds and $150 million taxable General Obligation bonds, for a total of $850 million. The transaction successfully closed on January 23, 2025.

MEASURE HH BUDGET
FY 2026-2027

BEGINNING BALANCE AND INCOME	
Beginning Balance	$ 741,767,333
Interest	28,177,661
TOTAL SOURCES	$ 769,944,994

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "HH" Fund
Expenditures and Reserves						
Land	$	$	$	$ 12,000,000	$	$ 12,000,000
Capital Renewal/Replacement	14,050,000	25,000,000	15,000,000	13,500,000	14,500,000	82,050,000
New Construction	190,050,000	64,300,000	57,100,000	78,500,000	37,505,000	427,455,000
Infrastructure	3,000,000	1,500,000	2,000,000	1,500,000	14,000,000	22,000,000
Program Management	235,224		185,501	95,931	80,584,377	81,101,033
IT					17,858,382	17,858,382
Other						0
Reserves					127,480,579	127,480,579
TOTAL USES	$ 207,335,224	$ 90,800,000	$ 74,285,501	$ 105,595,931	$ 291,928,338	$ 769,944,994

Projects by Campus

City:	Outreach Center, Performing Arts Center, Harry West Gym Air Conditioning, Outdoor Athletics Expansion & Upgrade, Student Affordable Housing, City Childcare, Program Management, Infrastructure, Capital Renewal & Replacement.
Mesa:	New Classroom Building, Gym, Studios, Support, Shower, Locker Center, Performing Arts Center, Design Center Renovation, Infrastructure, Capital Renewal & Replacement.
Miramar:	Performing Arts Center, Aviation Hangar at Montgomery Field, Early Education Center, Program Management, Infrastructure, Capital Renewal &Replacement.
Continuing Education:	Mid-City Land Acquisition, CE Wind/Water at Mesa campus, West City Expansion/Renovation, ECC Theatre at EC, ECC Community Room/Ceramics, ECC Remaining Scope, ECC Building Trades Center, Program Management, Infrastructure, Capital Renewal & Replacement.
Districtwide:	Program Management, District Student Support Center, SDSU/SDCCD - Mission Valley, Downtown Student Family Housing, Civic Center Planning Study, Infrastructure, IT District-wide, Capital Renewal & Replacement.

MEASURE HH ACTUALS
FY 2025-2026

BEGINNING BALANCE AND INCOME	
Beginning Balance	$ 849,889,254
Proceeds from Bond Sale	0
Interest	29,844,945
Unrealized Gain	-1,651,676
TOTAL SOURCES	$ 878,082,523

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "HH" Fund
Expenditures and Reserves						
Land	$	$	$	$ 5,632,429	$	$ 5,632,429
Capital Renewal/Replacement	4,622,264	2,488,572	1,636,892	189,375	3,723,724	12,660,826
New Construction	37,874,258	9,309,031	7,783,538	8,348,404	804,858	64,120,089
Infrastructure	12,359,626	19,841,484	10,831,018		344,911	43,377,039
Program Management					6,395,606	6,395,606
IT	51,582	45,398	54,408		3,977,814	4,129,202
Other						0
Reserves						
TOTAL USES	$ 54,907,729	31,684,484	$ 20,305,856	$ 14,170,208	$ 15,246,913	$ 136,315,191
ENDING BALANCE						$ 741,767,333

Projects by Campus

City:	Student Affordable Housing, New Outreach Center, New Performing Arts Center, A/C in Harry West Gym P3, Outdoor Athletics, Expansion & Upgrade.
Mesa:	New Gym, Studios, Support, Shower, Locker, Performing Arts Center
Miramar:	Performing Arts Center, Aviation Hangar at Montgomery Field, Early Education Center.
Continuing Education:	ECC Theatre at CE, Land Acquisition Mid-City, CE Wind Water Issues at Mesa Campus, West City Expansion/Renovation, ECC Community Rooms/Ceramics, ECC Remaining Scope, ECC Building Trades Center.
Districtwide:	Program Management, District Student Support Center, Infrastructure, IT Districtwide, Capital Renewal & Replacement

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ENTERPRISE FUNDS BUDGET (ABSO)

Description

The Enterprise Funds are established in accordance with the California Community College's Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. Proprietary in nature, the total costs of providing goods and services for Bookstore and Food Service operations are administered as Auxiliary Business Service Organizations (ABSO). This fund is used to account for operations of the Bookstore and Food Service unit. Revenue is primarily derived from bookstore and cafeteria sales.

Goals and Objectives

To administer the San Diego Community College District food service, bookstore, and other supportive services which are of a general benefit to students and staff.

Budget

	Bookstore Fund	Food Service	Total Enterprise Funds
Beginning Fund Balance	(9,268,045)	(7,683,356)	(16,951,401)
Sales Revenue	9,861,350	2,583,500	12,444,850
Local Revenues	77,650	29,500	107,150
Inter/Intra Revenue Transfers In	500,000	1,500,000	2,000,000
TOTAL SOURCES	**$ 1,170,955**	**$ (3,570,356)**	**$ (2,399,401)**
Classified Salaries	2,191,000	140,000	2,331,000
Employee Benefits	1,025,000	87,000	1,112,000
Supplies and Materials	6,233,000	6,000	6,239,000
Other Operating Expenses	355,000	2,300,000	2,655,000
Capital Outlay	135,000	80,000	215,000
TOTAL USES	**$ 9,939,000**	**$ 2,613,000**	**$ 12,552,000**
TOTAL ENDING FUND BALANCE	**$ (8,768,045)**	**$ (6,183,356)**	**$ (14,951,401)**

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OTHER ENTERPRISE FUNDS BUDGET

Description

The Other Enterprise Funds are established in accordance with the California Community College's Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a self-funded business while accounting for its total operating revenue and cost. This fund is used to account for operations of the KSDS Radio Station.

Goals and Objectives

To administer the San Diego Community College District's KSDS Radio Station which provides a general benefit to the student instructional program, staff and the San Diego community.

Revenue

Revenue is primarily derived from advertising and membership subscriptions.

Budget

	Radio Station KSDS
Local Revenues	1,201,500
Inter/Intra Revenue Transfers In	135,000
TOTAL SOURCES	**$ 1,336,500**
Total Expenditures	1,336,500
TOTAL USES	**$1,336,500**

ALL ENTERPRISE FUNDS ACTUALS

2026-25 and 2025-26 Budget and Actuals Compared to 2026-27 Adopted Budget

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
TOTAL ACADEMIC SALARIES	-	-	-	-	-	-
Non-Instructional Regular	2,239,000	2,202,909	2,322,237	1,977,615	2,343,581	14.75
Non-Instructional Salaries Other	352,500	341,028	421,356	358,925	487,121	3.07
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	2,591,500	2,543,937	2,743,593	2,336,540	2,830,702	17.82
Employee Benefits	1,266,400	1,273,026	1,442,142	1,163,961	1,398,798	8.80
Supplies and Materials	5,778,163	5,073,467	6,274,500	4,961,028	6,244,000	39.30
Other Operating Expenses	2,638,440	2,274,643	3,173,035	1,719,410	3,140,000	19.76
Capital Outlay	96,877	25,261	220,000	51,358	275,000	1.73
Intrafund Transfers Out	-	-	300,000	300,000	2,000,000	12.59
TOTAL NON-SALARY ACCOUNTS	9,779,880	8,646,397	11,409,677	8,195,757	13,057,798	82.18
TOTAL ACTUALS & BUDGET	12,371,380	11,190,334	14,153,270	10,532,297	15,888,500	100.00

INTERNAL SERVICES FUND

Description

This fund accounts for the financing of goods and services provided by one department or organizational unit to other units on a cost-reimbursement basis. It is a useful means to identify and manage costs associated with particular services.

Goals and Objectives

To administer the District's Group Medical, Vision, Dental and Life insurance employee benefit programs and the District's programs for Workers' Compensation and Risk Management, including Liability, Fire, Auto, and other insurance.

Revenue

This fund earns interest on its average balance in the County Treasury. The majority of revenue is derived from premium charges to other District funds for benefits subsidies and employee deductions.

Budget – See Next Page

INTERNAL SERVICES FUND BUDGET
FY 2026-2027

	VEBA-Benefits Fund	Workers' Compensation	Self Insured-Liability and Legal	Student Accident Insurance	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Fund Balance	1,104,071	34,915,573	519,357	300,412	182,083	322,317	37,343,813
District Share/Support Payroll	64,604,442	4,388,358	0	0	0	-	68,992,800
Employee/Retiree Share	3,718,266	0	0	0	0	-	3,718,266
Flex - Benefits	0	0	0	0	0	897,266	897,266
GFU_Offset	0	0	0	0	0	0	0
Other Misc Local	64,968,753	0	0	0	0	0	64,968,753
Student Fees	0	0	0	0	0	0	0
County Interest	2,785	102,175	20,224	3,688	18,503	0	147,375
Inter In From Gen Fund Unrest	0	2,254,811	1,245,960	465,000	2,850,765	0	6,816,536
TOTAL SOURCES	**$ 134,398,317**	**$ 41,660,917**	**$ 1,785,541**	**$ 769,100**	**$ 3,051,351**	**$ 1,219,583**	**$ 182,884,809**
Expenditures and Reserves							
Supplies - Budget Pool	0	2,000	0	0	0	0	2,000
Other Operating Expenses Pool	67,176,895	2,252,811	1,245,960	465,000	2,850,765	871,613	74,863,044
Capital Outlay Budget Pool	0	0	98,000	0	0	0	98,000
Reserve For Contingency	67,221,422	39,406,106	441,581	304,100	200,586	347,970	107,921,765
TOTAL USES	**$ 134,398,317**	**$ 41,660,917**	**$ 1,785,541**	**$ 769,100**	**$ 3,051,351**	**$ 1,219,583**	**$ 182,884,809**

INTERNAL SERVICES FUND ACTUALS
FY 2025-2026

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Services
Beginning Balance							
Beginning Fund Balance	(1,767,900)	31,852,757	1,147,954	294,601	(257,456)	81,375	31,351,331
District Share/Support Payroll	57,172,073	4,388,358	-	-	-	-	61,560,431
Employee/Retiree Share	3,290,501	-	-	-	-	-	3,290,501
Flex - Benefits	-	-	-	-	-	747,722	747,722
Other Misc Local	-	676,961	-	-	-	-	676,961
County Interest	2,465	89,425	20,224	3,687	18,503	-	134,304
Inter In From Gen Fund Unrest	1,855,511	-	503,121	415,000	2,957,456	222,000	5,953,088
TOTAL SOURCES	**$ 60,552,650**	**$ 37,007,501**	**$ 1,671,299**	**$ 713,288**	**$ 2,718,503**	**$ 1,051,097**	**$ 103,714,338**
Expenditures							
Contracts For Service	-	2,521	-	-	-	-	2,521
District Repair	-	-	12,155	-	-	-	12,155
Contract Professional Srvcs	-	-	7,258	-	-	-	7,258
Fees - Legal Fees	-	-	809,557	-	-	-	809,557
Legal Expense	-	-	99,791	-	-	-	99,791
Employee Benefit Premium	55,170,057	-	-	-	-	-	55,170,057
Cobra Benefit Premium	81,430	-	-	-	-	-	81,430
Retiree Benefits	4,197,093	-	-	-	-	-	4,197,093
Flex Claims-Commuter Benefit P	-	-	-	-	-	914	914
Flex Claims Dependant Care	-	-	-	-	-	141,432	141,432
Flex Claims Health Care	-	-	-	-	-	567,865	567,865
Workers Com Premium	-	442,564	-	-	-	-	442,564
Workers Comp - Claims	-	1,477,956	-	-	-	-	1,477,956
Claims Admin Fees	-	168,887	-	-	-	18,568	187,455
Premium Liability And Fire	-	-	-	-	2,536,420	-	2,536,420
Premium Student Insurance	-	-	-	412,876	-	-	412,876
Legal Loss/Settlement	-	-	125,200	-	-	-	125,200
Capital Outlay	-	-	97,980	-	-	-	97,980
TOTAL USES	**$ 59,448,579**	**$ 2,091,928**	**$ 1,151,942**	**$ 412,876**	**$ 2,536,420**	**$ 728,780**	**$ 66,370,525**
ENDING BALANCE	**$ 1,104,071**	**$ 34,915,573**	**$ 519,357**	**$ 300,412**	**$ 182,083**	**$ 322,317**	**$ 37,343,813**

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ASSOCIATED STUDENTS FUND

Description

The Associated Students (AS) Fund is established to account for assets held in trust by the District for organized student associations established pursuant to Education Code (Section 76060, et at.). An Associated Student Organization Fund is maintained for each College and Continuing Education.

Goals and Objectives

The funds are expended in accordance with policies established by the Board of Trustees for the Associated Student organizations.

Revenue

Principal sources of revenue are received from AS membership card sales, bus/trolley commissions, fund raising, and interest income from bank deposits.

Budget

The 2026-2027 Adopted Budget for all sites is shown on the next page. AS budgets are developed and approved by AS official representatives, maintained by the campus personnel, monitored by the District's Finance and Business Services Division and subject to audit by the District's contracted independent auditors.

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Salaries Other	53,130	46,111	62,533	55,378	34,971	7.73
TOTAL NON-ACADEMIC SALARIES	53,130	46,111	62,533	55,378	34,971	7.73
Employee Benefits	4,500	1,161	5,090	1,149	4,400	0.97
Supplies and Materials	14,938	4,049	22,727	5,470	13,600	3.00
Other Operating Expenses	118,943	106,377	174,768	130,147	221,090	48.84
Capital Outlay	13,000	6,310	65,846	9,051	27,027	5.97
Intrafund Transfers Out	22,543	26,367	-	-	-	-
Contingencies	316,036	-	104,408	-	151,609	33.49
TOTAL NON-SALARY ACCOUNTS	489,960	144,264	372,839	145,817	417,726	92.27
TOTAL ACTUALS & BUDGET	543,090	190,375	435,372	201,195	452,697	100.00

ASSOCIATED STUDENTS FUND BUDGET
FY 2026-2027

	City College	Mesa College	Miramar College	Continuing Education	Total Asssociated Students Fund
Beginning Balance and Revenue					
Beginning Fund Balance	81,623	137,234	32,980	55,784	307,621
Local Revenues	5,825	1,334	2,700	0	9,859
Inter/Intra Revenue Transfers In	27,563	47,971	26,513	33,170	135,217
Total Revenue	**$ 115,011**	**$ 186,539**	**$ 62,193**	**$ 88,954**	**$ 452,697**
Expenditures and Reserves					
Classified Salaries	23,000	11,971	-	0	34,971
Employee Benefits	4,000	400	-	0	4,400
Supplies and Materials	10,000	600	3,000	-	13,600
Other Operating Expenses	61,623	35,513	35,000	88,954	221,090
Capital Outlay	16,388	7,639	3,000	-	27,027
Contingencies	-	130,416	21,193	0	151,609
Total Expenses	**$ 115,011**	**$ 186,539**	**$ 62,193**	**$ 88,954**	**$ 452,697**

ASSOCIATED STUDENTS FUND ACTUALS FY 2025-2026

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Students Fund
Beginning Balance and Revenue					
Beginning Fund Balance	156,772	134,344	43,502	29,901	364,519
Local Revenues	2,653	3,728	576	0	6,957
Inter/Intra Revenue Transfers In	26,845	46,725	26,513	37,256	137,339
Total Revenue	**$ 186,270**	**$ 184,797**	**$ 70,591**	**$ 67,157**	**$ 508,815**
Expenditures and Reserves					
Classified Salaries	25,751	11,532	18,095	0	55,378
Employee Benefits	655	223	271	0	1,149
Supplies and Materials	2,653	541	2,276	0	5,470
Other Operating Expenses	67,529	35,267	15,979	11,372	130,147
Capital Outlay	8,060	0	990	0	9,051
Total Expenses	**$ 104,648**	**$ 47,563**	**$ 37,612**	**$ 11,372**	**$ 201,195**
ENDING BALANCE	**$ 81,623**	**$ 137,234**	**$ 32,979**	**$ 55,785**	**$ 307,620**

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STUDENT REPRESENTATION FEE TRUST FUND

Description

The Student Representation Fee Trust Fund is established and maintained to account for all monies collected pursuant to Education Code Section 76060.5 that provides for associated student representation fee of one dollar per semester if approved by two-thirds of students voting in an election. Such elections were held and passed at City, Mesa and Miramar Colleges.

Goals and Objectives

The District monitors the activity within this fund to ensure that the fees are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Funds are provided to the representatives of the student body to support advocacy on behalf of students. Their positions allow them the opportunity to represent students' viewpoints before city, county, and district governments, and before offices and agencies of the state government.

Revenue

A fee of one dollar per semester is collected from the students. Revenue is allocated in accordance with procedures established by the student body organization consistent with the requirements of the California Education Code.

Budget

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Salaries Other	-	-	-	-	20,000	2.97
TOTAL NON-ACADEMIC SALARIES	-	-	-	-	20,000	2.97
Employee Benefits	-	-	-	-	600	0.09
Supplies and Materials	66,679	-	50,189	68	50,189	7.45
Other Operating Expenses	135,000	34,101	359,931	32,806	183,495	27.23
Capital Outlay	110,000	-	122,284	-	117,284	17.41
Contingencies	328,328	-	118,903	-	302,265	44.86
TOTAL NON-SALARY ACCOUNTS	640,007	34,101	651,307	32,873	653,833	97.03
TOTAL ACTUALS & BUDGET	640,007	34,101	651,307	32,873	673,833	100.00

STUDENT REPRESENTATION FEE TRUST FUND BUDGET FY 2026-2027

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Fund Balance	$ 232,360	$ 255,102	$ 156,898	$ 644,360
Local Revenues	$ 8,608	-	$ 20,865	$ 29,473
Total Revenue	**$ 240,968**	**$ 255,102**	**$ 177,763**	**$ 673,833**
Expenditures and Reserves				
Classified Salaries	-	-	$ 20,000	$ 20,000
Employee Benefits	-	-	$ 600	$ 600
Supplies and Materials	$ 40,189	-	$ 10,000	$ 50,189
Other Operating Expenses	$ 93,495	$ 50,000	$ 40,000	$ 183,495
Capital Outlay	$ 107,284	-	$ 10,000	$ 117,284
Contingencies	-	$ 205,102	$ 97,163	$ 302,265
Total Expenses	**$ 240,968**	**$ 255,102**	**$ 177,763**	**$ 673,833**

STUDENT REPRESENTATION FEE TRUST FUND ACTUALS FY 2025-2026

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Income				
Beginning Fund Balance	$ 214,273	$ 213,131	$ 161,303	$ 588,707
Local Revenues	$ 18,087	$ 50,600	$ 19,839	$ 88,526
TOTAL SOURCES	**$ 232,360**	**$ 263,731**	**$ 181,142**	**$ 677,233**
Expenditures				
Supplies and Materials	-	-	$ 68	$ 68
Other Operating Expenses	-	$ 8,629	$ 24,177	$ 32,806
TOTAL USES	**-**	**$ 8,629**	**$ 24,245**	**$ 32,873**
ENDING BALANCES	**$ 232,360**	**$ 255,102**	**$ 156,898**	**$ 644,360**

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STUDENT FINANCIAL AID FUND

Description

This fund is established in accordance with the California Community College's Budget and Accounting Manual to account for the deposit and direct payment of government funded student financial aid, including grants, loans and other monies intended for such purposes.

Goals and Objectives

Provide financial assistance to students.

Revenue

Federal, State, Local and District resources represent the sources of revenue.

Budget – See Next Page

STUDENT FINANCIAL AID FUND BUDGET
FY 2026-2027

	City College	Mesa College	Miramar College	Continuing Education	Total Student Aid Fund
Federal Grants/Loans					
PELL Grants	19,000,000	20,200,000	10,200,000	-	49,400,000
AmeriCorps	14,000	2,000	16,000	-	32,000
Supplemental Ed Opportunity Gr	1,325,717	736,839	347,184	-	2,409,740
William D. Ford Direct Loan	1,900,000	2,700,000	775,000	-	5,375,000
Total Federal Grants/Loans	$ 22,239,717	$ 23,638,839	$ 11,338,184	-	$ 57,216,740
State Grants					
CalKids	27,000	33,000	10,000	-	70,000
SFRF Emergency	84,297	-	-	-	84,297
Mid Class Scholarship	-	130,000	-	-	130,000
CA Dream CADAA	154,790	84,402	132,534	-	371,726
Emergency Aid CA Dream Act - CADAA	15,259	4,119	11,605	-	30,983
Extended Opportunity Prog/Serv	600,850	200,000	280,000	-	1,080,850
CA Student Aid Comm Baccalaure	-	56,000	-	-	56,000
CA Student Aid Comm-Cal Grant	3,100,000	2,900,000	1,600,000	-	7,600,000
HIRE UP	515,128	51,993	79,278		646,399
FT Student Success	673,358	1,378,549	751,244	-	2,803,151
Co-op Agencies Reserved for Ed	23,475	26,714	60,000	-	110,189
Cooperating Agencies Foster YE	80,000	160,094	119,520	-	359,614
CA College Promise	10,000	10,000	10,000	-	30,000
CHAFEE	106,000	92,000	31,000	-	229,000
Cal Grant	171,000	-	-	-	171,000
Total State Grants	$ 5,561,157	$ 5,126,871	$ 3,085,181	0	$ 13,773,209
Other Grants					
Alternative Loan	51,000	542,000	90,000	-	683,000
Osher	86,400	25,600	20,800	-	132,800
Total State Grants	$ 137,400	$ 567,600	$ 110,800	-	$ 815,800
Grand Total	$ 27,938,274	$ 29,333,310	$ 14,534,165	-	$ 71,805,749

STUDENT FINANCIAL AID FUND ACTUALS
FY 2025-2026

	City College	Mesa College	Miramar College	Continuing Education	Total Student Aid Fund
Federal Grants/Loans					
PELL Grants	22,711,401	24,122,907	12,463,816	-	59,298,124
AmeriCorps	22,201	3,283	17,565	-	43,049
Supplemental Ed Opportunity Gr	1,823,875	612,570	266,700	-	2,703,145
William D. Ford Direct Loan	2,259,470	2,943,085	966,154	-	6,168,709
Total Federal Grants/Loans	**26,816,947**	**27,681,845**	**13,714,235**	**-**	**68,213,027**
State Grants					
CalKids	29,527	36,565	10,786	-	76,879
SFRF Emergency	61,000	2,800	20,633	-	84,433
Dream Resource Ctr Emergency	50,600	71,196	-	-	121,796
CA Dream CADAA	145,939	147,999	-	-	293,938
Emergency Aid CA Dream Act - CADAA	152,600	219,693	63,000	-	435,293
Extended Opportunity Prog/Serv	823,011	286,150	270,759	-	1,379,920
CA Student Aid Comm Baccalaure	-	61,079	-	-	61,079
CA Student Aid Comm-Cal Grant	4,043,750	3,699,771	2,061,495	-	9,805,016
FT Student Success	1,655,454	1,494,912	900,604	-	4,050,970
Co-op Agencies Reserved for Ed	171,875	71,000	56,837	-	299,712
Cooperating Agencies Foster YE	181,400	54,200	57,216	-	292,816
CA College Promise	44,750	63,250	37,759	-	145,759
CHAFEE	122,000	101,250	36,250	-	259,500
Cal Grant	193,842	-	-	-	193,842
Total State Grants	**7,675,749**	**6,309,865**	**3,515,339**	**-**	**17,500,953**
Other Grants					
Alternative Loan	62,861	614,117	106,500	-	783,478
Osher	84,000	20,800	22,900	-	127,700
Total Other Grants	**146,861**	**634,917**	**129,400**	**-**	**911,178**
Total	**34,639,557**	**34,626,627**	**17,358,974**	**-**	**86,625,158**

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SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

Description

Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. which are received from miscellaneous donors whose dedication to the furtherance of public education is effectuated through their monetary contribution to eligible San Diego Community College District students.

Goals and Objectives

Each college has established a committee to review and select applicants to disburse scholarships to eligible students in accordance with the terms prescribed by the individual donors. Scholarships are processed through the District's Finance and Business Services division. Loans to students are processed through each campus' Student Affairs Office.

Revenue

Most of these monies are not considered revenue producing. The monies are usually received in relatively small amounts and are deposited in Scholarship/Loan checking accounts or with the County Treasurer for a short period of time prior to their disbursement to the recipients. The scholarships are disbursed annually in accordance with requests submitted by the sites.

Budget

Details relative to individual loans are maintained by the colleges and submitted on their monthly reports to the District's Finance and Business Services division. Records for scholarships are maintained at the District with additional detail available at the site.

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Student Financial Aid	658	-	658	-	658	1.11
Contingencies	58,369	-	58,369	-	58,369	98.89
TOTAL NON-SALARY ACCOUNTS	59,027	-	59,027	-	59,027	100.00
TOTAL ACTUALS & BUDGET	59,027	-	59,027	-	59,027	100.00

SCHOLARSHIPS AND LOAN TRUST FUND BUDGET FY 2026-2027

	City EOPS Emergency Fund	City Financial Aid Emergency	Raymond Farmer	Total Scholarship and Loan Fund
Beginning Balance and Revenue				
Beginning Fund Balance	25,000	658	33,369	59,027
Local Revenues	0	0	0	0
Total Revenue	**25,000**	**658**	**33,369**	**59,027**
Expenditures and Reserves				
Student Financial Aid	0	658	0	658
Contingencies	25,000	0	33,369	58,369
Total Expenses	**25,000**	**658**	**33,369**	**59,027**

SCHOLARSHIP AND LOAD TRUST FUND ACTUALS FY 2025-2026

	City EOPS Emergency Fund	City Financial Aid Emergency	Raymond Farmer	Total Scholarship and Loan Fund
Beginning Balance and Revenue				
Beginning Fund Balance	25,000	658	33,369	59,027
	25,000	**658**	**33,369**	**59,027**
Expenditures and Reserves				
	$ 25,000	**$ 658**	**$ 33,369**	**$ 59,027**

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TRUST AND AGENCY FUNDS

Description

The Trust and Agency Fund is established and maintained to account for all other monies held in a trustee capacity by City College, Mesa College, Miramar College, the College of Continuing Education, the District for individuals, organizations or clubs.

Assets placed in these funds may be classified into three types: expendable trusts, non-expendable trusts and agency funds.

Goals and Objectives

The District monitors the activity within these funds to ensure that they are deposited in the appropriate bank account and disbursed in accordance with the terms of the trust or agency relationship between the District and the other party; i.e., principal or trustee.

Revenue

Trust funds recognize revenue earned. These incomes are relatively small and are allocated according to the terms of the original trust agreement. Agency funds are not established for the production of revenue, but rather as a way to hold, expend, or allocate funds and record transactions in accordance with legal requirements governing these funds.

Budget – See Next Page

TRUST AND AGENCY FUND

2025-2026 Budget and Actuals Compared to 2026-2027 Adopted Budget

	2024-2025 Adjusted Total Budget $	2024-2025 Final Actual $	2025-2026 Adjusted Total Budget $	2025-2026 Final Actual $	2026-2027 Adopted Total Budget $	PCT Total %
Non-Instructional Other	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	-	-	-	-	-	-
Non-Instructional Salaries Other	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	-	-	-	-	-	-
Supplies and Materials	212,145	131,906	179,700	134,929	175,005	6.34
Other Operating Expenses	1,090,368	773,681	1,248,253	957,005	1,571,293	56.97
Capital Outlay	166,857	33,460	243,303	58,404	113,137	4.10
Other Student Aid	10,000	9,525	-	275	-	-
Contingencies	1,039,223	-	885,247	-	898,782	32.59
TOTAL NON-SALARY ACCOUNTS	2,518,593	948,572	2,556,503	1,150,063	2,758,217	100.00
TOTAL ACTUALS & BUDGET	2,518,593	948,572	2,556,503	1,150,063	2,758,217	100.00

TRUST AND AGENCY FUNDS BUDGET
FY 2026-2027

	Cedar Center Chorus Trust	Repro Graphics	Facilities Corp. Trust	Expendable Fiduciary	CE/MM Presidents Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Fund Balance	14,371	6,137	129,706	1,679,675	193,428	2,023,317
County Interest	0	0	0	3,000	60	3,060
Other Local Revenue	0	0	0	518,410	213,400	731,810
Student Fees	0	0	0	30	0	30
Total Revenue	**14,371**	**6,137**	**129,706**	**2,201,115**	**406,888**	**2,758,217**
Expenditures and Reserves						
Academic Salaries	0	0	0	0	-	0
Classified Salaries	0	0	0	0	-	0
Supplies and Materials	-	0	0	154,835	20,170	175,005
Other Operating Expenses	14,371	0	129,706	1,060,498	366,718	1,571,293
Capital Outlay	0	6,137	-	87,000	20,000	113,137
Contingencies	0	0	0	898,782	0	898,782
Total Expenses	**14,371**	**6,137**	**129,706**	**2,201,115**	**406,888**	**2,758,217**

TRUST AND AGENCY FUNDS ACTUALS
FY 2025-2026

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM Presidents Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Fund Balance	14,371	6,137	125,166	1,634,985	189,918	1,970,577
County Interest	0	0	4,541	3,162	61	7,763
Other Local Revenue	0	0	0	981,548	213,400	1,194,948
Student Fees	0	0	0	28	0	28
TOTAL SOURCES	**$ 14,371**	**$ 6,137**	**$ 129,707**	**$ 2,619,723**	**$ 403,379**	**$ 3,173,316**
Expenditures						
Supplies and Materials	0	0	0	134,641	289	134,929
Other Operating Expenses	0	0	0	747,277	209,728	957,005
Capital Outlay	0	0	0	58,404	0	58,404
Other Student Aid	0	0	0	-275	0	-275
TOTAL USES	**0**	**0**	**0**	**$ 940,047**	**$ 210,016**	**$ 1,150,063**
ENDING BALANCE	**$ 14,371**	**$ 6,137**	**$ 125,166**	**$ 694,938**	**$ 20,098**	**$ 2,023,253**

RETIREE HEALTH BENEFIT TRUST FUND

Description and Historical Background

In June 2015, the Governmental Accounting Standards Board (GASB) released new accounting standards for accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB 74 and 75 replace prior statements, GASB 43 & 45. GASB 74 is for the OPEB plan and is effective for plan fiscal years beginning after June 15, 2016. GASB 75 is for employers that sponsor OPEB plans and is effective for employer fiscal years beginning after June 15, 2017.

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the transfer of the reserves held for the purpose of funding the retiree health benefits to be deposited into an irrevocable trust. The funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA. An initial investment of $11 million was made in June 2006. Funds in the amount of $6.8 million were provided from the retiree health benefit reserve, held in the Internal Services Fund, and a balance of $4.2 million was generated from the sale of the assets held in the Franklin U.S. Government Securities Fund. As of June 30, 2018, the value had grown to $20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than funding those costs through the unrestricted general fund. In FY 2018-19 it came to the attention of the District that this had not been occurring; therefore, a $14.7 million withdrawal covering retiree expenses paid by the District through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of $6,285,675 in the trust as of June 30, 2019. By June 30, 2024, the balance had grown to $8,309,008.

In FY 2024-25 and 2025-26, the District contributed $4,405,486 and $2,000,000 respectively to the JPA out of funds available in the General Fund Unrestricted, increasing the balance to $17,277,908 effective June 30, 2026. The most recent actuarial study of district retiree health benefit programs as of June 30, 2025, indicated a total liability for all current and future retirees of $45,413,795 and a net liability of $31,813,423.

Goals and Objectives

The District’s goal for the irrevocable trust is to work toward the state recommended funding level of 50% of all current and future liabilities as well as periodic transfers from the General Fund Unrestricted as funding levels and the budget climate allow. The most recent values indicate an increase in our funding level from 17% in FY 2023-24 to around 35% in FY 2025-26, mainly due to the deposits made on June 30, 2025 and June 30, 2026.

Market Value Change		Budget
Trust Balance/Revenue		
Market Value @ 07/01/2025	$	13,600,372
Contributions		2,000,000
Market Value @ 06/30/2026		17,277,908
Change in Market Value	$	1,677,536
% Change in Market Value		12%

2026-2027 Budget		
Beginning Balance		17,277,908
Investment Interest		1,695,500
Transfer From GF/U		2,000,000
TOTAL SOURCES	$	20,973,408
Other Operating Expenses	$	18,000
Transfer to GF/U		0
Restricted Reserves		20,955,408
TOTAL USES	$	20,973,408

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APPENDIX

FUND		PURPOSE
11	General Fund - Unrestricted	Used to account for resources available for the general District operations and support for educational programs.
12	General Fund - Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
21	Debt Service Fund	Used to account for the debt service related to the District's General Obligation Bond 39 ("GO 39") approved by the local taxpayers in 2002 for Proposition S and 2006 for Proposition N.
33	Child Development	Established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College.
39	Other Special Revenue	Part of the Special Revenue category in accordance with the California Community College's Budget Manual, this fund provides funding to Cosmetology, Consumer Fee and Career Assessment activities.
41	Capital Outlay Projects	Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects.
45	Measure HH GO Bond	Designated funding to acquire land, construct, improve and equip facilities in accordance with Campus Facility Master Plans. Construction includes classrooms, instructional laboratories, replacement of deteriorating facilities, facility improvements and to improve campus safety.
51	Bookstore	Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSO). Revenue is primary derived from bookstores.
52	Food Services	Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSO). Revenue is primary derived from cafeteria sales.
59	KSDS Radio Station	An Other Enterprise Fund to account for operations of the KSDS Radio Station.
61 & 69	Other Internal Services	This fund accounts for the financing of goods and services provided by one department of organizational unit to other units on a cost-reimbursement basis.
71	Associated Student Government	These monies are held in trust by the District for its organized student body associations, excluding clubs.
72	Student Representative Fee	Accounts for moneys collected to be expended to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the state and federal government. Effective January 1, 2020, 50% of the fees collected will be expended to support the Student Senate of the California Community Colleges (SSCCC).
74	Fiduciary-Student Financial Aid	This fund is established to account for the deposit and direct payment of government funded student financial aid, including grants, loans and other monies intended for such purposes.
75	Scholarship & Loan	Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. which are received from miscellaneous donors.
79	Other Trust Fund	The Trust and Agency Fund is established and maintained to account for all other monies held in a trustee capacity by City College, Mesa College, Miramar College and the College of Continuing Education, the District for individuals, organizations or clubs.

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GLOSSARY

AB: Adopted Budget.

AP: Administrative Procedure.

Accrual basis: The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

Administrator: For the purpose of Education Code Section 84362, "administrator" means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Allocation: Division or distribution of resources according to a predetermined plan.

Apportionment: Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for contingencies: That portion of a current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

ASO: Associated Student Organization.

Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Balanced budget: A budget in which receipts are equal to or greater than outlays in a fiscal period.

Basis of accounting: A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Beginning fund balance: Unencumbered resources available in a fund from the prior year after payment of the prior-year expenses.

BFB: Beginning Fund Balance.

Bond: Most often a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

GLOSSARY (Continued)

Bond Interest and Redemption Fund: The fund designated to account for receipt and expenditure of property tax revenue specified for payment of the principal and interest on outstanding bonds of the district.

Bond premium: The excess of the purchase or sale price of a bond, exclusive of accrued interest, over its face value.

Bonded debt: The portion of district indebtedness represented by outstanding bonds.

Bonds authorized and unissued: Legally authorized bonds that have not been sold.

BOT: Board of Trustees.

BP: Board Policy.

Budget document: The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California community colleges).

Included is a balanced statement of revenues and expenditures (both actual and budgeted) as well as other exhibits.

Budgeting: The process of allocating available resources among potential activities to achieve the objectives of an organization.

CalPERS (PERS): California Public Employees' Retirement System.

CalSTRS (STRS): California State Teachers' Retirement System.

Capital outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical funding: Allocations that are required to be spent in a particular way or for a designated program.

CCC: California Community College.

CCCCO: California Community College Chancellor's Office.

CDCP: Career Development and College Preparation program.

Chart of accounts: A systematic list of accounts applicable to a specific entity.

Classified employee: A district employee who is not required to meet minimum academic standards as a condition of employment.

COLA: Cost-of-Living Adjustment.

Contracted services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Debt limit: The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt service: Expenditures for the retirement of principal and interest on long-term debt.

GLOSSARY (Continued)

Deferred revenue: Revenue received prior to being earned, such as bonds sold at a premium, advances received on federal or state program grants, or enrollment fees received for a subsequent period.

Deficit factor: Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

Educational administrator: Education Code Section 87002 and California Code of Regulations Section 53402(c) defines "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators.

EFB: Ending Fund Balance.

Employee benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of OASDI (Social Security) taxes, and workers' compensation payments. These amounts are not included in the gross salary but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Ending fund balance: Unencumbered resources available in a fund from the current year after payment of the current-year expenses.

Enterprise funds: A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Estimated revenue: Expected receipt or accruals of moneys from revenue or nonrevenue sources during a given period.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

Expense of education: This includes all general fund expenditures, restricted and unrestricted, for all objects of expenditure from 1000 through 5000, and all expenditures of activity from 0100 through 6700. (See also 50% Law.)

Fifty Percent (50%) Law: Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

Fiscal year: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

GLOSSARY (Continued)

FMP: Facilities Master Plan.

FTEF: Shall mean “full-time equivalent faculty.” FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

FTES: Shall mean “full-time equivalent students.” The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

Full-time equivalent (FTE) employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

GASB: Governmental Accounting Standards Board.

General fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GFOA: Government Finance Officers Association.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental funds: Grouping of funds used to account for activities directly related to an institution’s educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

Grants: Contributions or gifts of cash, or other assets, from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Hold Harmless: Ensures that no district will receive less than it received in 2017-18. Thereafter, each district would be held harmless through 2021-22 based on 2017-18 TCR grown by COLA annually.

Indirect expenses or costs: Those elements of cost necessary in the production of a good or service, which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

Instructional service agreement (ISA): An agreement with a third party to provide instruction that is open to all students and is eligible for apportionment, if specific criteria are met.

GLOSSARY (Continued)

Interfund transfers: Money that is taken from one fund and added to another fund without an expectation of repayment.

Intrabudget transfers: Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer: The transfer of moneys within a fund of the district.

JPA: Joint Powers Agreement.

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Load: Shall mean the number of hours assigned to a full-time or full-time equivalent faculty member.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

Modified accrual basis (modified cash basis): The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond-issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available” to finance expenditures of the current period.

“Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Object code: Revenue or expenditure classification within the system-wide chart of accounts.

OPEB: Other Post-Employment Benefits.

Operating expenses: Expenses related directly to the entity’s primary activities. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Operating income: Revenues received directly related to the entity’s primary activity. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

P1: First principal apportionment.

P2: Second principal apportionment.

GLOSSARY (Continued)

Par value: The nominal or face value of a security.

PBC: Planning and Budget Committee.

PERS: California "Public Employees' Retirement System".

Program: Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program costs: Costs incurred and allocated by program rather than by organization or by fund.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reimbursement: (1) Repayments of amounts remitted on behalf of another party; and (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Restricted accounts: Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained, and their expenditure or use is also recorded separately.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

Salaries of Classroom Instructors: Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) "that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of "Instructional Aide" or other appropriate title designated by the governing board that denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks."

SBRPSTC: South Bay Regional Public Safety Training Consortium.

SCC: Shared Consultation Council.

SCFF: Student Centered Funding Formula.

GLOSSARY (Continued)

Schedules: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SDCCD: San Diego Community College District.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

SERP: Supplemental Employee Retirement Plan.

SSCG: Student Success Completion Grant.

STRS: California "State Teachers' Retirement System".

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes. 2018-19 was the first year of implementation of the SCFF.

TB: Tentative Budget.

TCR: Total Computational Revenue.

Total computational revenue (TCR): Describes the calculation of a district's total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor's Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

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San Diego Community College District
Office of the Chancellor
3375 Camino del Rio South
San Diego, CA 92108

IN THE MATTER OF AUTHORIZING)
FINANCE AND BUSINESS SERVICES TO MAKE) RESOLUTION
INTRAFUND AND INTERFUND TRANSFERS)

On the motion of Member , seconded by Member , the following Resolution is adopted by the Board of Trustees.

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Finance and Business Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in Fiscal Year 2026-2027 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Finance and Business Services in Fiscal Year 2025-2026 and similar authority is requested for Fiscal Year 2026-2027 to be effective upon the adoption of the Adopted Budget through June 30, 2027.

WHEREAS, this transfer authority would not affect the policy of requesting approval of the board to accept, budget, and spend new grants, contracts, and programs nor will it affect in anyway any other fund groups or types and will not change the objectives of the grants or contracts affected.

WHEREAS, this transfer authority will incur no additional costs to the District.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the San Diego Community College District, provides Finance and Business Services the transfer authority requested for the period noted and the understanding that a record of activity will be maintained.

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 10th day of September 2026 by the following votes:

AYES: Members
NAYS: Members
ABSENT: Members

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

I, , Recording Secretary, Board of Trustees, San Diego Community College District, San Diego County, California, do hereby certify that the foregoing is a true copy of a resolution adopted by the said Board at a regular meeting hereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of said Board.

____
Recording Secretary

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California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27

DISTRICT:	**San Diego**			
DATE:	September 10, 2026			
I. **2026-27 Appropriations Limit:**				
A. **Appropriations Limit**				$ 316,626,149
B. Price Factor:		**1.0495**		
C. Population factor:				
1 **2024-25**	Second Period Actual FTES	38,534.3300		
2 **2025-26**	Second Period Actual FTES	39,222.1200		
	Population Change Factor	1.0178		
(C.2. divided by C.1.)				
D. **Limit adjusted by inflation and population factors** (line A multiplied by line B and line C.3.)				$ 338,214,068
E. Adjustments to increase limit:				
1 Transfers in of financial responsibility				
2 Temporary voter approved increases				
3 Total adjustments - increase				-
F. Adjustments to decrease limit:				
1 Transfers out of financial responsibility				
2 Temporary voter approved increases				
3 Total adjustments - decrease				-
G. **Appropriations Limit**				$ 338,214,068
II. **2026-27 Appropriations Subject to Limit**				
A. State Aid [1]				$ 158,256,520
B. State Subventions[2]				634,509
C. Local Property taxes				176,634,709
D. Estimated excess Debt Service taxes				
E. Estimated Parcel taxes, Square Foot taxes, etc.				
F. Interest on proceeds of taxes				
G. Less: Costs for Unreimbursed Mandates[3]				
H. **Appropriations Subject to Limit**				$ 335,525,738

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

[1] Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

[2] Home Owners Property Tax Relief, Timber Yield Tax, etc…

[3] Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

SAN DIEGO
Community College District

The San Diego Community College District includes San Diego City College, San Diego Mesa College, San Diego Miramar College and San Diego Continuing Education. The SDCCD is governed by its Board of Trustees. No oral or written agreement is binding on the San Diego Community College District without the express approval of the Board of Trustees.

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San Diego, CA 92108-3883

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San Diego, CA 92101-4787
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www.sdcity.edu

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SAN DIEGO MIRAMAR COLLEGE
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