



SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR COLLEGE

SAN DIEGO
COLLEGE OF
CONTINUING
EDUCATION



2025-2026 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

City College · Mesa College · Miramar College · College of Continuing Education

September 11, 2025

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 2025-2026 fiscal year was developed through a collaborative and informative process with the inclusion of 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 throughout the District.

The Adopted Budget has been developed based upon the Governor's Enacted Budget, which was signed by the Governor on June 27, 2025, building upon his original January budget proposal and May Revision for the upcoming fiscal year 2025-26. The state budget reflects a total remaining budget deficit of \$12 billion, and maintains the state's commitment to fully funding community college districts in support of accessible higher education opportunities for California residents. The updated proposal includes a Cost of Living Allowance (COLA) of 2.3%, providing the District with \$7.5 million in new, on-going revenues, which will be addressed in accordance with the Resource Allocation Formula (RAF).

Public education, particularly K-12 and community colleges, was largely spared from any negative impacts of the statewide deficit due to Proposition 98 and other legal protections. One area of impact is the deferral of current year funding for community colleges to the next fiscal year. This means state funding we should receive as part of our 2025-2026 fiscal year will be delayed until 2026-2027. Due to our efforts to rebuild a sound general fund reserve, this should not negatively impact our District as we have the cash reserves necessary to manage our expenses through the delayed payment of state funding.

SDCCD's Adopted Budget is based on targets for full-time equivalent students of 39,067, up from a target of 39,021 in FY 2024-2025. The January budget proposal included significant one-time investments in statewide technology projects but did not fund prior and current year enrollment growth in excess of the 0.5% growth funding provided in the 2024-2025 budget. 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 \$140 million in growth funding for 2024-2025 and 2025-2026 - a cumulative growth increase of 2.35% over two years.

The May Revision also brought an unexpected change that required immediate advocacy with the proposal to shift nearly \$500 million from community colleges to fund transitional kindergarten (TK) by moving funds from the 2023-2024, 2024-2025, and 2025-2026 fiscal years. The final budget restored community college funding for 2023-2024 and 2024-2025, providing significant revenues to invest in growth funding as described above, a \$60 million flexible block grant to help districts manage federal funding disruptions and environmental disasters, and \$20 million for emergency student financial aid assistance.

Community Colleges in California are funded through Proposition 98 dollars. These dollars are finite based on a constitutionally-required calculation each year. When the Student-Centered Funding Formula (SCFF) was implemented in 2018-2019, districts were guaranteed to receive "hold harmless" revenue, which is their calculated 2017-18 minimum guaranteed revenue adjusted for COLA each year. This financial protection was extended several

times during the COVID-19 pandemic but has ended effective June 30, 2025, when apportionment funding levels will become the ongoing “floor” below which districts can no longer dip. No automatic COLA adjustments will be provided under this revised hold harmless until districts are earning their funding levels through the SCFF calculation. Fortunately, SDCCD has increased enrollment significantly in each of the prior two years, allowing the district to grow out of hold harmless. For FY 2024-25, we were funded through the SCFF calculation at \$330.1 million (final figures will be determined in the February Recalculation), so this figure will be on our new minimum funding level. We estimate that we will be funded through Stability in FY 2025-26 at \$337.7 million.

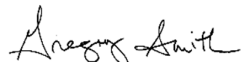
When Prop 98 money is insufficient to fully fund statewide minimum guarantee as augmented by hold harmless, a deficit factor is applied to all SCFF funding, resulting in the minimum guarantee not being fully funded for most districts. Unfortunately, districts will not know the outcome of their funding for 2024-2025 until February or March of 2026, which will be eight (8) months after the budget year closes. The uncertainty created by the state funding process requires us to manage our General Fund Unrestricted expenditures and ending fund balance carefully, in particular with the current volatility at the state budget level. The District has conservatively incorporated a 0.5% deficit factor into the assumptions for FY 2025-2026, along with anticipated increases in step and column and medical costs.

The final budget demonstrates the state’s commitment to funding public education. Concerning trends in the world, U.S., and state economy continue to require caution and planning for more challenging financial conditions in the future that could impact community college funding negatively in the years ahead. Prudent planning and action over the past five years has prepared us to better manage economic volatility as our general fund reserves remain at over 20% 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, increasing the funding level to almost 30%.

The District’s Adopted Budget for the 2025-2026 fiscal year is \$2.1 billion, with \$479 million in General Fund Unrestricted and \$183 million in General Fund Restricted, for a Total General Fund Budget of over \$663 million. General Fund Restricted programs identified to be funded in 2025-2026 are included in the Adopted Budget at estimated values and will be updated in the course of the year and 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.

Therefore, I recommend the approval of the Adopted Budget for 2025-2026 for the San Diego Community College District. I would also like to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget that is centered on equity and is 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 2025-2026 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 2025-2026 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 2025-2026 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 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 CCCC'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.

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 2025-26

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2025	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2025	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2025	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2025	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2025	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2025	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.

Revenue Protections

The SCFF included a "hold harmless" protection mechanism which guaranteed each district would receive its FY 2017-18 TCR Apportionment adjusted by any COLA in subsequent fiscal years. Per the 2025-2026 Enacted Budget, the state budget will include a 2.3% COLA, which has been included in the District's Adopted Budget.

Hold harmless provisions expired at the end of FY 2024-25. The revenue protection has been modified starting in 2025-26, with a district's 2024-25 funded SCFF revenue becoming the minimum funding 'floor' for future years. This revised 'floor' provision will no longer escalate with COLA over time as it did in the past.

Stability protections still exist in which a district can receive the prior year SCFF minimum revenue plus current year COLA. This is the funding model through which the district is funded in FY 2025-26.

Emergency Conditions Allowance

Starting in spring 2020, the District's funding was supported under an "emergency conditions allowance" (ECA) that preserved funding levels at pre-COVID-19 pandemic FTES level. ECA protections ended in 2022-23, but the District continued to benefit until the higher ECA enrollment numbers wound out of the three-year rolling average that is used to calculate FTES funding. These provisions will no longer impact the District's revenue beginning with FY 2025-26.

2025-2026 San Diego Community College District Adopted Budget

SDCCD's Adopted Budget for FY 2025-2026 is just over \$2.1 billion, consisting of General Funds of \$663 million. General Funds are comprised of General Fund Unrestricted, which amount to \$479 million, and General Fund Restricted of \$183 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 used for District they may be used. Other Funds in the amount of \$1.47 billion are budgets for Enterprise Services, Student Trust Funds, General Obligation Bonds, Financial Aid and the like.

Funds	2024-2025 Total Budget Adopted	2025-2026 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	438,942,532	479,941,785	40,999,253
General Fund Restricted	203,650,408	183,333,395	(20,317,013)
Total General Funds	\$ 642,592,940	\$ 663,275,180	\$ 20,682,240
Other Funds			
Bond Interest & Redemption Fund	207,161,386	304,706,114	97,544,728
Child Development Fund	5,187,380	5,226,479	39,099
Other Special Revenue Fund	674,477	598,980	(75,497)
Capital Outlay Projects Fund	64,343,096	59,081,369	(5,261,727)
Proposition HH Fund	-	885,781,481	885,781,481
Enterprise Funds	12,371,380	13,853,270	1,481,890
Internal Services	36,225,297	110,897,041	74,671,744
Associated Students	543,090	435,372	(107,718)
Student Representation Fee	640,007	651,307	11,300
Student Financial Aid Fund	63,383,057	73,145,370	9,762,313
Scholarship / Loan	59,027	59,027	-
Trust and Agency	2,488,593	2,556,437	67,844
Retiree Benefit Trust	9,170,008	14,493,772	5,323,764
Total Other Funds	\$ 402,246,798	\$ 1,471,486,019	\$ 1,069,239,221
Grand Totals	\$ 1,044,839,738	\$ 2,134,761,199	\$ 1,089,921,461

FTES Targets Used to Develop the Budget

The District's FTES target for FY 2025-2026 has been established at 39,067 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	Anticipated Three Year	Apportionment based on
Student Centered Funding Formula Calculation				
Credit Base	\$5,416	28,947	28,523	154,480,351
Special Admit (Preliminary Estimates)	\$7,595	904	1,010	7,673,314
CDCP Base (Preliminary Estimates)	\$7,595	7,617	7,617	57,851,115
Non-Credit Base (Preliminary Estimates)	\$4,567	1,599	1,599	7,302,633
Total FTES (Credit & Non-Credit Combined)		39,067		227,307,413

Assumptions Used to Develop the District's FY 2025-2026 Adopted Budget

- COLA of 2.3% has been applied to all SCFF Revenue components resulting in an estimated \$7.5 million in new, on-going revenues.
- SCFF revenue has been projected based upon targeted FTES adjusted in accordance with hold harmless and 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, 2025 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 \$36.46 per FTES is anticipated to provide \$1.4 million to the District in lieu of submitting actual claims for various state mandated programs.
- Incorporated in the FY 2025-2026 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 26.81%, down from 27.05% in FY 2024-25. 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 2024-2025 is the beginning balance for FY 2025-2026.

DISTRICT BUDGET ALL FUNDS

The District's 2025-26 Adopted Budget of \$2.1 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 2025-26 Adopted Budget is \$479.9 million. The General Fund Restricted FY 2025-26 Adopted Budget is \$183.3 million. The 2025-2026 Adopted Budget is approximately \$1 billion more than the 2024-2025 Adopted Budget. This is primarily due to the issue of Prop HH Bond Measure and net increases in the General Fund Unrestricted and in other funds.

The General Fund Unrestricted increased by \$40.9 million. It should be noted that only those programs that have been identified for continued funding in 2025-2026 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 2025-2026 year progresses.

The table below provides a summary of these funds in comparison with the 2024-2025 Adopted Budget.

Funds	2024-2025 Total Budget Adopted	2025-2026 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	438,942,532	479,941,785	40,999,253
General Fund Restricted	203,650,408	183,333,395	(20,317,013)
Total General Funds	\$ 642,592,940	\$ 663,275,180	\$ 20,682,240
Other Funds			
Bond Interest & Redemption Fund	207,161,386	304,706,114	97,544,728
Child Development Fund	5,187,380	5,226,479	39,099
Other Special Revenue Fund	674,477	598,980	(75,497)
Capital Outlay Projects Fund	64,343,096	59,081,369	(5,261,727)
Proposition HH Fund	-	885,781,481	885,781,481
Enterprise Funds	12,371,380	13,853,270	1,481,890
Internal Services	36,225,297	110,897,041	74,671,744
Associated Students	543,090	435,372	(107,718)
Student Representation Fee	640,007	651,307	11,300
Student Financial Aid Fund	63,383,057	73,145,370	9,762,313
Scholarship / Loan	59,027	59,027	-
Trust and Agency	2,488,593	2,556,437	67,844
Retiree Benefit Trust	9,170,008	14,493,772	5,323,764
Total Other Funds	\$ 402,246,798	\$ 1,471,486,019	\$ 1,069,239,221
Grand Totals	\$ 1,044,839,738	\$ 2,134,761,199	\$ 1,089,921,461

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	94,345,298	383,938,440	1,658,047	479,941,785
General Fund Restricted	30,926,648	145,150,434	7,256,313	183,333,395
Bond Interest & Redemption Fund	160,697,094	144,009,020	-	304,706,114
Child Development Fund	3,011,093	2,090,386	125,000	5,226,479
Other Special Revenue Fund	337,886	261,094	-	598,980
Capital Outlay Projects Fund	51,901,564	6,842,148	337,657	59,081,369
Proposition HH Fund	850,661,554	35,119,927	-	885,781,481
Enterprise Funds	-	13,718,270	135,000	13,853,270
Internal Services	31,351,331	75,583,360	3,962,350	110,897,041
Associated Students	364,519	10,664	60,189	435,372
Student Representation Fee	588,707	62,600	-	651,307
Student Financial Aid Fund	-	73,145,370	-	73,145,370
Scholarship / Loan	59,027	-	-	59,027
Trust and Agency	1,970,577	585,860	-	2,556,437
Retiree Benefit Trust	13,600,372	893,400	-	14,493,772
Total Budget	1,239,815,670	881,410,973	13,534,556	2,134,761,199

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	401,864,689	66,077,567	11,999,529	479,941,785
General Fund Restricted	171,861,252	9,980,617	1,491,526	183,333,395
Bond Interest & Redemption Fund	142,970,152	161,735,962	-	304,706,114
Child Development Fund	5,065,493	130	160,856	5,226,479
Other Special Revenue Fund	598,980	-	-	598,980
Capital Outlay Projects Fund	53,137,194	5,246,310	697,865	59,081,369
Proposition HH Fund	885,781,481	-	-	885,781,481
Enterprise Funds	13,853,270	-	-	13,853,270
Internal Services	73,592,432	35,038,024	2,266,585	110,897,041
Associated Students	291,095	144,277	-	435,372
Student Representation Fee	532,404	118,903	-	651,307
Student Financial Aid Fund	73,029,650	-	115,720	73,145,370
Scholarship / Loan	658	58,369	-	59,027
Trust and Agency	1,539,260	1,017,177	-	2,556,437
Retiree Benefit Trust	7,500	14,486,272	-	14,493,772
Total Budget	\$ 1,824,125,510	\$ 293,903,608	\$ 16,732,081	\$ 2,134,761,199

INTERFUND/INTRA FUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	\$ 5,720,989	General Fund Unrestricted	See Detail on Page 3
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
ABSO Food Service	1,300,000	General Fund Unrestricted	Operations Support
Parking	650,000	General Fund Unrestricted	Operations Support
Internal Services Fund	3,962,350	General Fund Restricted	Risk Management, Keenan Claims, Student Accident Insurance
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	123,515	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	\$ 12,362,186		

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GENERAL FUND UNRESTRICTED

The 2025-2026 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 2025-2026. 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.

DRAFT

GENERAL FUND UNRESTRICTED REVENUE

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

Revenue Source	2024-2025 Adopted Budget	2025-2026 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 32,542,257	\$ 33,290,729	\$ 748,472
Credit FTES	156,888,700	154,480,351	(2,408,349)
Regular Non-Credit CDCP	55,127,671	58,669,762	3,542,091
Non-Credit FTES	4,297,422	7,303,892	3,006,470
Special Admit	10,580,058	11,076,929	496,871
Sub-Total	259,436,108	264,821,663	5,385,555
 Supplemental Allocation	 \$ 39,057,441	 \$ 44,160,487	 \$ 5,103,046
Student Success Allocation	28,215,117	28,760,060	544,943
Sub-Total	67,272,558	72,920,547	5,647,989
 Total Apportionment Revenue	 326,708,666	 337,742,210	 11,033,544
 Lottery	 \$ 7,453,011	 \$ 7,422,730	 \$ (30,281)
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	1,514,015	1,424,383	(89,632)
Interest Revenue	2,961,740	5,029,818	2,068,078
Non-Resident Tuition	5,000,000	5,000,000	0
BFAP 2% Unrestricted portion (Previously BOG Fee Waivers Admin.)	990,162	936,874	(53,288)
Student Fees	4,600	5,600	1,000
Apprenticeship Allowance	442,585	329,649	(112,936)
Enrollment Resident Fee (2%)	278,062	333,471	55,409
Part-time Faculty Compensation	901,684	895,117	(6,567)
Part-time Faculty Health Benefits	7,380,000	8,000,000	620,000
Part-time Faculty Office Hours	937,715	2,289,636	1,351,921
Indirect Cost	1,000,000	1,000,000	0
STRS On Behalf allocation	-	9,526,078	9,526,078
Other Local Revenue	921,699	190,796	(730,903)
Transfers In	522,047	522,047	0
 Total Revenue	 361,964,064	 385,596,487	 23,632,423
 Beginning Balance	 \$ 76,978,468	 \$ 94,345,298	 \$ 17,366,830
 TOTAL UNRESTRICTED REVENUES	 \$ 438,942,532	 \$ 479,941,785	 \$ 40,999,253

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
Outgoing Transfer to Restricted for:		Transfer from GFU to:	
Federal Work Study	\$ 0		
Military Education Auxiliary	0		
Districtwide Co-curricular	\$ 4,167,130	Child Development	\$ 100,000
Hourglass Park - Miramar	413,267		
Hourglass Field House	570,171	Internal Services / Sports Ins.	7,675
Hazardous Materials	214,130	District Support Assoc. Students (1 & 2)	123,515
Hourglass Pool-Miramar	356,291	Other Enterprise Fund (KSDS)	135,000
		Internal Services - Legal	882,000
		Internal Services - Other	2,650,350
		Internal Services - Student Accident Insurance	415,000
		Internal Services - Keenan Claims	15,000
		Parking (GFR)	650,000
Total Intrafund Transfer Out	\$ <u>5,720,989</u>	Total Interfund Transfer Out	\$ <u>4,978,540</u>

(1) I.D. Card City College = \$ 15,340 - Mesa College = \$26,700 - Miramar College = \$15,150 - Continuing Ed. = \$18,432

(2) Vending City College = \$11,505 - Mesa College = \$20,025 - Miramar College = \$11,363 - Continuing Ed = \$5,000

GENERAL FUND UNRESTRICTED EXPENSES

2023-24 and 2024-25 Budget and Actuals Compared to 2025-26 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	44,451,326	44,860,963	47,585,117	45,583,795 1)	46,161,770	9.62
Non-Instructional Contract	30,729,346	30,969,422	33,102,159	33,183,128	33,330,343	6.94
Instructional Other	42,132,771	52,484,790	52,949,915	52,507,582	54,517,485	11.36
Non-Instructional Other	1,757,185	1,916,878	2,160,208	2,505,866	2,551,138	0.53
Other Academic	-	24,715	5,663,995	-	6,951,811	1.45
TOTAL ACADEMIC SALARIES	119,070,627	130,256,767	141,461,394	133,780,371	143,512,547	29.90
Non-Instructional Regular	69,303,004	65,437,705	72,829,714	64,815,335 1)	74,305,060	15.48
Instructional Aides Regular	7,983,152	7,697,021	8,201,609	8,025,483	8,285,608	1.73
Non-Instructional Salaries Other	1,358,740	1,783,105	1,723,170	2,273,813	1,802,562	0.38
Instructional Aides Other	970,070	952,688	920,182	1,067,568	800,272	0.17
Other Classified	-	348,880	5,233,357	-	7,842,002	1.63
TOTAL NON-ACADEMIC SALARIES	79,614,966	76,219,399	88,908,032	76,182,198	93,035,504	19.38
Employee Benefits	93,625,425	100,113,421	111,807,421	110,874,436	121,928,577	25.40
Supplies and Materials	4,205,118	2,732,107	4,343,171	2,830,216	4,414,079	0.92
Other Operating Expenses	36,479,811	28,792,353	39,963,683	27,358,566	35,754,314	7.45
Capital Outlay	3,778,289	1,902,333	4,125,656	2,383,628	3,107,433	0.65
Intrafund Transfers Out	3,466,379	3,425,202	9,207,937	9,204,979	6,370,989	1.33
Interfund Transfers Out	360,435	335,106	856,293	3,230,186	5,628,540	1.17
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	-
Other Student Aid	132,000	132,000	107,451	106,500	110,935	0.02
Contingencies	54,579,220	-	38,160,194	-	66,077,567	13.77
TOTAL NON-SALARY ACCOUNTS	196,627,977	137,433,823	208,573,106	155,989,811	243,393,734	50.71
TOTAL ACTUALS & BUDGET	395,313,569	343,909,989	438,942,532	365,952,381	479,941,785	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

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

CITY COLLEGE

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

GENERAL FUND UNRESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

MESA COLLEGE

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	16,695,848	16,827,245	17,582,046	16,768,030	16,736,150	19.67
Non-Instructional Contract	10,568,743	10,199,331	10,693,108	10,459,122	10,415,630	12.24
Instructional Other	13,294,082	16,202,697	16,682,288	16,454,659	16,412,727	19.29
Non-Instructional Other	674,333	667,945	913,676	772,883	1,233,110	1.45
Other Academic	-	-	-	-	2,134,585	2.51
TOTAL ACADEMIC SALARIES	41,233,005	43,897,219	45,871,118	44,454,695	46,932,202	55.15
Non-Instructional Regular	8,223,693	8,300,857	8,903,484	8,827,105	8,774,544	10.31
Instructional Aides Regular	2,708,014	2,513,244	2,458,348	2,333,921	2,598,588	3.05
Non-Instructional Salaries Other	125,766	44,708	125,343	196,072	158,592	0.19
Instructional Aides Other	177,063	190,618	318,643	468,079	169,800	0.20
Other Classified	-	-	-	-	635,712	0.75
TOTAL NON-ACADEMIC SALARIES	11,234,536	11,049,428	11,805,818	11,825,178	12,337,236	14.50
Employee Benefits	22,074,536	22,216,162	24,299,054	23,556,258	23,257,988	27.33
Supplies and Materials	764,202	181,132	606,317	277,027	742,261	0.87
Other Operating Expenses	1,336,559	462,463	1,188,817	556,329	1,291,406	1.52
Capital Outlay	608,295	146,689	584,939	109,995	432,208	0.51
Other Student Aid	107,000	107,000	107,451	105,000	110,935	0.13
TOTAL NON-SALARY ACCOUNTS	24,890,592	23,113,446	26,786,578	24,604,609	25,834,798	30.36
TOTAL ACTUALS & BUDGET	77,358,132	78,060,092	84,463,514	80,884,482	85,104,236	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

MIRAMAR COLLEGE

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	8,437,004	8,056,408	8,575,723	7,984,518	8,312,040	14.46
Non-Instructional Contract	7,017,668	6,983,468	7,597,778	7,746,725	7,804,901	13.58
Instructional Other	10,727,656	13,322,857	12,979,336	13,457,190	12,618,401	21.95
Non-Instructional Other	637,000	541,035	678,164	593,838	615,884	1.07
Other Academic	-	-	-	-	1,016,668	1.77
TOTAL ACADEMIC SALARIES	26,819,328	28,903,768	29,831,001	29,782,271	30,367,894	52.84
Non-Instructional Regular	5,680,737	5,412,584	6,003,105	5,864,657	5,945,759	10.34
Instructional Aides Regular	2,061,230	1,992,337	1,927,468	1,917,560	1,940,542	3.38
Non-Instructional Salaries Other	115,848	81,671	228,738	123,951	198,134	0.34
Instructional Aides Other	278,744	305,856	243,195	143,960	243,100	0.42
Other Classified	-	-	-	-	879,103	1.53
TOTAL NON-ACADEMIC SALARIES	8,136,559	7,792,448	8,402,506	8,050,128	9,206,638	16.02
Employee Benefits	14,557,375	14,523,337	16,121,965	15,939,081	15,728,472	27.37
Supplies and Materials	222,669	136,390	209,706	89,857	257,965	0.45
Other Operating Expenses	1,403,364	1,340,820	1,304,006	1,125,988	1,352,874	2.35
Capital Outlay	699,730	275,472	719,206	321,202	560,203	0.97
Student Financial Aid	1,300	1,300	1,300	1,300	1,300	-
TOTAL NON-SALARY ACCOUNTS	16,884,438	16,277,318	18,356,183	17,477,428	17,900,814	31.15
TOTAL ACTUALS & BUDGET	51,840,325	52,973,534	56,589,690	55,309,828	57,475,346	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

CONTINUING EDUCATION

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	6,637,813	6,790,002	7,125,956	6,733,412	6,534,282	12.71
Non-Instructional Contract	5,137,532	5,121,271	5,225,365	5,582,729	5,235,843	10.18
Instructional Other	8,943,888	12,318,466	12,014,060	12,359,314	14,686,980	28.57
Non-Instructional Other	96,625	180,908	115,563	280,877	118,220	0.23
Other Academic	-	-	-	-	1,690,781	3.29
TOTAL ACADEMIC SALARIES	20,815,858	24,410,647	24,480,944	24,956,332	28,266,106	54.98
Non-Instructional Regular	4,369,656	4,344,800	4,598,596	4,696,891	5,097,462	9.92
Instructional Aides Regular	850,878	947,647	1,523,042	1,594,556	1,587,947	3.09
Non-Instructional Salaries Other	30,863	38,888	138,693	37,946	30,000	0.06
Instructional Aides Other	30,000	1,431	30,000	187,444	30,000	0.06
Other Classified	-	-	-	-	653,972	1.27
TOTAL NON-ACADEMIC SALARIES	5,281,397	5,332,765	6,290,331	6,516,836	7,399,381	14.39
Employee Benefits	11,214,902	11,962,759	13,286,807	13,270,930	13,717,885	26.68
Supplies and Materials	605,191	404,739	589,035	298,430	684,400	1.33
Other Operating Expenses	875,662	446,133	937,777	557,150	1,135,526	2.21
Capital Outlay	427,410	206,869	631,421	514,983	207,219	0.40
Other Student Aid	-	-	-	1,500	-	-
TOTAL NON-SALARY ACCOUNTS	13,123,165	13,020,501	15,445,040	14,642,993	15,745,030	30.63
TOTAL ACTUALS & BUDGET	39,220,420	42,763,913	46,216,315	46,116,161	51,410,517	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2023-24 and 2024-25 Budget and Actuals Compared to 2025-26 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	1,643,877	1,849,008	2,114,839	2,102,005	2,315,147	1.90
Instructional Other	13,949	9,299	-	-	0	0.00
Non-Instructional Other	137,176	108,468	164,875	137,490	129,566	0.11
Other Academic	-	-	5,663,995	-	1,154,262	0.95
TOTAL ACADEMIC SALARIES	1,795,002	1,966,775	7,943,709	2,239,495	3,598,975	2.96
Non-Instructional Regular	23,104,144	22,888,058	25,645,592	23,322,932	17,293,833	14.21
Instructional Aides Regular	82,907	82,907	48,181	48,181	0	0.00
Non-Instructional Salaries Other	476,118	1,159,215	278,001	1,370,746	496,462	0.41
Instructional Aides Other	150	1,838	321	150	0	0.00
Other Classified	-	-	5,233,357	-	4,988,042	4.10
TOTAL NON-ACADEMIC SALARIES	23,663,319	24,132,018	31,205,452	24,742,008	22,778,337	18.72
Employee Benefits	14,083,799	23,257,399	24,897,286	28,959,450	24,083,175	19.79
Supplies and Materials	496,957	86,055	585,800	22,396	594,510	0.49
Other Operating Expenses	12,167,105	10,857,470	11,277,543	9,456,748	4,073,353	3.35
Capital Outlay	531,291	188,450	460,607	300,773	470,632	0.39
Intrafund Transfers Out	-	-	-	-	0	0.00
Interfund Transfers Out	-	5,000	-	2,395,000	0	0.00
Other Student Aid	-	-	-	-	0	
Contingencies	54,579,220	-	37,814,624	-	66,077,567	54.31
TOTAL NON-SALARY ACCOUNTS	81,858,372	34,394,374	75,035,860	41,134,366	95,299,237	78.32
TOTAL ACTUALS & BUDGET	107,316,693	60,493,167	114,185,021	68,115,870	121,676,549	100.00

GENERAL FUND UNRESTRICTED EXPENSES

2023-24 and 2024-25 Budget and Actuals Compared to 2025-26 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	173,385	169,096	235,887	120,771 1)	272,953	0.26
Instructional Other	1,023,804	-	1,301,379	13,174	4,043,786	3.89
Non-Instructional Other	37,732	37,731	65,200	48,084	84,150	0.08
Other Academic	-	24,715	-	-	0	0.00
TOTAL ACADEMIC SALARIES	1,234,921	231,542	1,602,466	182,029	4,400,889	4.23
Non-Instructional Regular	20,587,401	17,581,772	19,493,451	14,534,243 1)	29,012,912	27.89
Instructional Aides Regular	459,217	430,709	429,690	330,281	289,384	0.28
Non-Instructional Salaries Other	351,403	146,867	445,812	190,524	666,570	0.64
Instructional Aides Other	428,278	393,869	272,891	162,628	219,278	0.21
Other Classified	-	348,880	-	-	0	0.00
TOTAL NON-ACADEMIC SALARIES	21,826,299	18,902,097	20,641,844	15,217,676	30,188,144	29.02
Employee Benefits	16,031,018	11,725,958	16,408,419	11,098,867	27,863,088	26.78
Supplies and Materials	1,527,375	1,679,324	1,813,892	1,912,872	1,672,714	1.61
Other Operating Expenses	19,639,152	15,204,791	24,323,076	15,179,932	26,988,275	25.94
Capital Outlay	1,189,928	977,010	1,329,974	966,127	929,810	0.89
Intrafund Transfers Out	3,466,379	3,425,202	9,207,937	9,204,979	6,370,989	6.12
Interfund Transfers Out	360,435	330,106	856,293	835,186	5,628,540	5.41
Other Student Aid	25,000	25,000	-	-	0	0.00
Contingencies	-	-	345,570	-	0	0.00
TOTAL NON-SALARY ACCOUNTS	42,239,287	33,367,391	54,285,161	39,197,963	69,453,416	66.75
TOTAL ACTUALS & BUDGET	65,300,507	52,501,029	76,529,471	54,597,668	104,042,449	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 2025-26. 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 2025-26 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

	2024-2025 Actual Final	2025-2026 Total Budget Adopted
FEDERAL REVENUE		
Workforce Innovation Gateway	233,010	766,990
IT Systems - Community funds	185,679	21,010
UCSB - Consortium	15,532	29,292
Professors for the Future	32,603	-
TANF	603,646	602,914
DETA DETA Research Project	8,686	30,016
Adult Ed - WIOA	1,173,099	1,055,812
Commission on POST	407,157	485,850
Bay Area Air Quality Mgmt	33,464	102,181
DEBER PROJECT	5,109	-
RTI DOD STEM Learning	66,842	-
RTI	255,091	69,909
Federal Cal Works	64,667	-
NSF Encoding Geography Grant	47,604	-
Financial Aid Admin Allowance	58,315	54,000
College Work Study Program	1,503,533	2,277,418
Veterans Administrative Allow	64,912	40,800
Student Support Services	367,952	427,777
HIS Program - Title III	1,938,940	4,144,989
NASA-James Madison University	591,991	674,635
TRIO Upward Bound	336,954	47,535
Seeds Scholars Program	34,873	365,383
Dept of Rehab Coll to Career	402,000	402,000
CSP Grant	-	894,354
RHB Workability	458,629	515,126
Marine Corps Camp Pend	-	1,926
SDSU-HSI STEM and Articulation	2,441	112,191
Naval Consolidate Brig Miramar	100,219	149,724
Naval Special Warfare	165,624	-
BRIG Company-MIRAMAR	42,051	-
FY24-25 NASA Minority Universi	12,500	-
Dept of Ed Dreamers Support	465,131	392,335
Dept of Ed LGBTQIA+	316,992	615,266
Vocational Tech Ed Act (VTEA)	2,776,568	2,687,529
ANAPISI-Equity, Empathy & Exce	440,481	227,314
FEDERAL REVENUE TOTAL	\$ 13,212,294	\$ 17,194,276

GENERAL FUND RESTRICTED REVENUE

	2024-2025 Actual Final	2025-2026 Total Budget Adopted
STATE REVENUE		
CTE Collaborative 11	247	-
IT System	692	-
CTE Collaborative Grant 12	402,652	80,822
IEPI Seed Grant	16	-
Biotech CTE Hub 12-13	5,537,200	4,944,052
EWD-CA-Energy-Commission	168,230	324,341
Cooperative Sub-Min Wage	559,258	-
SWP Counselor Institute Ph. 2_	184,963	2,867
Basic_Skills 14/15	194,735	-
Equitable Placement & Compl	633,232	898,580
ELL Healthcare CAEP	641,066	317,740
SWP Sector Career Center 24	109,973	-
SWP Sector-Automotive 23-24	705	-
RERP Regional Equity & Recover	1,337	51,937
Associate Degrees-Graduate ADT	710,221	985,429
Basic Need On going 23-24	579,237	582,632
Basic Need One Time 23-24	387,131	790,223
A2MEND	37,627	11,909
REACH Initiative	10,784	-
SWP Impl.Inv.Dual Enroll 24-25	192,266	3
Nursing Retention Grant 11/12	438,561	852,811
Strong Workforce 24-25	46,442	4,545,786
Econ Develop Wireless Health	345,739	1,479,398
LGBTQ Center 24-25	-	301,808
Basic Needs On Going_24-25	134,437	1,238,721
UMOJA	138,722	398,437
DSN Advanced Transport-MMR	50,115	-
DSN Life Science Bio Tech-MMR	351,622	-
DSN Advance Manufacturing	595,373	-
Econ Dev Wirels Hlth Trng Yr 2	369,052	6,286
SWP College-Based Mktng. 24-25	150,797	-
SWP Accel. Career Ed - Innov.	153,352	-
COYA-Pre-App Planning	168,161	118,603
SWP Aceel.CEd.CreditPrLrn24-25	58,500	-
SWP Sector Cyber Security24-25	300,997	-
SWP CTE Research Support 24-2	120,417	-
SWP Impl. Inv. Career Nav. 24	49,591	-
SWP Building Construction24-25	47,457	-
SWP Sector Inv. Voc Nurse Trng	46,027	92,760
SWP Sector 3-D Dsgn-Prntg24-25	4,782	3,145
SDWP Medca & Fire	45,180	29,730
Homeless and Housing Insecurit	-	1,367,532
Veterans Mental Health & Demo	27,218	126,328
SWP Sector Cosmet.Barbering 24	101,169	-
Program Pathways Mappers	-	30,000
Zero Textbook 25	-	960,000
Basic Needs Ongoing 25-26	-	1,348,820
LGBTQ+ Center 25-26	-	294,426
Strong Workforce 25-26	-	4,606,702
Student Equity 25-26	-	18,455,497
SWP Accel Career Ed-Vet CPL 25	-	70,000
SWP Sector NC Adult Lrn 25-26	-	175,000
SWP Counselor Institute 2.0 25	-	254,250
SWP Wk-Based Lrng. Coord/EE 25	-	315,000
SWP Job Plcmnt. Case Mgr/EE 25	-	525,000
SWP Accel. Career Ed CPL 25-26	-	150,000
SWP Sector Cosmet.Barbering 25	-	125,000
SWP Sector Biotech 25-26	-	125,000
SWP Sector Career Ambass. 25-2	-	125,000
SWP Sector Career Ambass 25-2	-	75,000
SDSU-AI Ded	4,426	189,463
SWP Faculty Institute3.0_25-26	-	80,000
OSHDP_Health Careers Trng Prg	3,420	1,489,971
SD Early Middle College	95,971	170,160
Sector Navigator-Life Science	43,623	158,076
Adult Education Block Grant	2,719	-
Student Success 22-23(Credit)	1,442	-
Rising Scholars Network Grant	467,244	170,160

STATE REVENUE - Continued on next page

GENERAL FUND RESTRICTED REVENUE

	2024-2025 Actual Final	2025-2026 Total Budget Adopted
STATE REVENUE - Continued		
SSSP - Non Credit 16-17	454	-
Student Housing Bill 169	-	733,898
Student Equity & Achiev	5,753,194	187,494
Student Equity & Achieve 24-25	15,192,418	3,626,046
Student Equity	129	-
Student Equity 22-23	3,514	-
BFAP Administration	2,134,507	2,750,929
Learning-Aligned Employment Pr	319,623	-
Fin Aid Admin Allowance	1,187	127,897
Hire UP ACA	-	490,000
EOPS Administration	4,371,850	3,995,857
CAFYES	766,373	1,079,163
California College Promise	2,955,055	4,534,522
CARE Grant	469,125	417,461
Financial Aid Technology_Funds	45,923	398,952
Strong Workforce	4,303	-
AB1725 Staff Diversity/Develop	196,866	367,207
Program for Disabled	7,441,824	7,241,825
Puente Program	27,761	384,553
CA ENERGY COMMISSION	1,043,288	305,151
Basic Skills	266,361	2,563,055
Nursing Grants	188,154	150,305
Telecom and Technology	232,000	584,843
Governor's IELM	1,774,606	2,842,315
Cal Works-Region X	235	78,468
Articulation Number System	1,219,811	1,268,866
Small Business SectorNavigator	117	-
Sector Navigator ITC/Digital	25,000	-
BS Partnership Pilot Program	100	-
Student Ret & Enrollment 20-21	-	14,118
Guided Pathways Grants	419,821	1,094,062
CTE Enhancement Grant	624,844	75,408
Cal-Works/TANF	3,776,801	7,640,510
Prop 20 Lottery Funds	3,784,998	4,530,523
Mental Health Services Grant	6,947	-
CA CCAP STEM Academy Program	279,371	-
DSN Adv Transp MMR - CLPCC	75,534	-
DSN Life Sci BT Miramar	115,481	-
ISP In Common MMR	4,747	20,500
DSN ADV Manufacturing City	87,647	11,747
Veterans Resource Center	1,377,222	2,838,495
Commission on Post Ongoing	26,164	38,257
CSEP-Block Grant	-	49,909
Homeless & Housing Insecurity	598,641	688,509
Dream Resource Liaison Support	296,335	924,257
Strong Workforce 21-22	495	-
Basic Skills 21-22	610	-
Student Retention & Enrollment	372,522	33,176
Basic Needs	239	-
Basic Skills 22-23	74,704	-
Strong Workforce 22-23	311,564	-
Adult Ed Block Grant 22-23	367,898	-
LGBTQ	-	71,503
SWP Work-Based Learn 22-23	920	-
Basic_Needs	505,170	-
Basic Needs-One Time	509,036	8,194
Mental Health Prgm	697,404	-
Adult_Ed Block Grant	2,104,516	-
Mental Health Prgm	533,255	617,045
Strong Workforce Prgm	6,030,044	122,500
SWP-Work-Based 23-24	14,453	-
AANHPI SAP	369,849	1,065,361
SWP College-Based Mktg 23-24	756	-
SWP Job Placement Case Mgmt.	6,492	-
Zero Textbook Costs 22-23	69,488	759,951
Cultural Resp Pedagogy & Pract	653,421	24,303
LGTBQ 23-24	537,694	238,644
Fresh Success & Employment 23-	-	150,454
Ethnic Studies	487	-
Adult Ed Block Grant 25	2,517,440	6,403,207
Math Engineering & Science	828,176	2,925,602
TOTAL STATE REVENUE	\$ 87,129,088	\$ 113,919,447

GENERAL FUND RESTRICTED REVENUE

	2024-2025 Actual Final	2025-2026 Total Budget Adopted
LOCAL REVENUE		
Cocurricular Fund	26,181	480,262
Civic Center	1,350,223	1,558,806
Bio Tech Center Revenue	1,575	173,692
ACS Student Communities	6,580	-
Smog Station Program	9,000	35,262
CARB City College	135,172	-
The Andrew Mellon Foundation	202,480	276,607
Promising Practice Progrm	-	30,423
Homeless SDHCM	176,816	25,537
Hourglass Park Project	1,113,560	1,279,974
Parking - District	1,810,553	2,792,777
Student Accident_Insurance	94,834	14,591
Student Health Svcs Fund	2,070,681	1,500,428
Student Liability Ins	15,975	170,000
Library Fines	8,069	5,200
Adv - Transportation Tech MM R	-	494
Cal Coast Foundation Educator	750	1,200
Prebys FYMH	132,267	-
Healing Through Nature Initiat	42,971	47,129
Educational Broadband Services	436,831	491,716
Early Middle College HS	-	2,490
Rape Aggress.Defense Classes	-	363
CA Native Plants Society	-	565
Medical Billing Technology	4,509	-
Grossmont/Cuyamaca CCD-MM	30,600	-
Miscellenous Student Fees	16,328	240
Arthur Rupe Foundation Grant	12,351	20,000
Evening Childcare Pilot Progra	-	75,000
Integrated Teacher Prep Prgm	-	20,000
CA Reconnect Coalition	-	20,000
Gateway-In Project	105,000	-
BlueForge Alliance Welding	141,866	-
CARBtest	-	11,250
Youth & Adult Mobility	10,000	-
Child Care Center	22,890	5,450
Redevelopment	4,997,255	4,997,255
Center for Human & Community Services	10,756	-
TOTAL LOCAL REVENUE	\$ 12,986,071	\$ 14,036,711
Beginning Balance	-	30,926,648
Incoming Transfers	10,298,502	7,256,313
TOTAL REVENUE AND BEGINNING BALANCE	\$ 123,625,954	\$ 183,333,395

GENERAL FUND RESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	98,346	13,995	-	-	5,000	-
Non-Instructional Contract	16,897,549	12,946,161	18,296,651	13,415,646	17,758,293	9.69
Instructional Other	1,608,310	579,813	1,734,349	498,590	951,636	0.52
Non-Instructional Other	18,666,533	13,381,886	18,740,566	14,377,521	14,111,064	7.70
Other Academic	-	-	96,000	-	213,691	0.12
TOTAL ACADEMIC SALARIES	37,270,738	26,921,855	38,867,566	28,291,757	33,039,684	18.02
Non-Instructional Regular	18,100,990	16,923,565	22,197,528	21,395,376	19,874,312	10.84
Instructional Aides Regular	1,881,855	1,436,446	1,669,760	1,071,642	1,196,672	0.65
Non-Instructional Salaries Other	21,860,489	9,473,996	21,268,206	10,856,035	12,827,916	7.00
Instructional Aides Other	3,758,126	2,151,986	2,781,066	2,065,269	1,627,906	0.89
Other Classified	-	-	156,537	-	572,352	0.31
TOTAL NON-ACADEMIC SALARIES	45,601,460	29,985,993	48,073,097	35,388,322	36,099,158	19.69
Employee Benefits	26,044,056	22,592,026	28,290,221	26,382,809	22,938,564	12.51
Supplies and Materials	18,334,066	4,336,019	16,384,217	4,901,629	14,191,144	7.74
Other Operating Expenses	53,299,926	17,848,545	51,059,070	13,771,510	41,115,028	22.43
Capital Outlay	25,600,518	10,652,265	20,043,612	9,782,941	14,543,856	7.93
Intrafund Transfers Out	2,474,065	2,433,736	2,303,852	1,396,691	1,491,526	0.81
Interfund Transfers Out	3,406,502	4,155,761	2,539,924	1,436,848	-	-
Student Financial Aid	341,462	56,685	699,086	356,701	459,767	0.25
Other Student Aid	14,878,591	7,658,210	10,999,104	5,523,678	9,474,051	5.17
Contingencies	12,147,109	-	10,456,808	-	9,980,617	5.44
TOTAL NON-SALARY ACCOUNTS	156,526,295	69,733,247	142,775,894	63,552,807	114,194,553	62.29
TOTAL ACTUALS & BUDGET	239,398,493	126,641,094	229,716,557	127,232,886	183,333,395	100.00

GENERAL FUND RESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

CITY COLLEGE

	2023-2024 Adjusted Total Budget	2023-2024 Final Actual	2024-2025 Adjusted Total Budget	2024-2025 Final Actual	2025-2026 Adopted Total Budget	PCT Total
	\$	\$	\$	\$	\$	%
Instructional Contract	25,000	13,995	-	-	-	-
Non-Instructional Contract	4,271,564	3,046,547	4,783,674	3,174,517	4,615,760	13.56
Instructional Other	700,020	175,051	443,172	33,193	159,667	0.47
Non-Instructional Other	4,868,849	4,278,387	4,564,762	4,537,132	3,620,390	10.63
Other Academic	-	-	96,000	-	37,879	0.11
TOTAL ACADEMIC SALARIES	9,865,433	7,513,980	9,887,608	7,744,842	8,433,696	24.77
Non-Instructional Regular	3,051,500	2,679,063	3,216,531	2,778,009	3,210,290	9.43
Instructional Aides Regular	197,183	117,423	121,386	135,947	159,000	0.47
Non-Instructional Salaries Other	6,558,999	2,675,751	6,258,700	2,717,082	4,297,790	12.62
Instructional Aides Other	764,042	413,696	457,847	533,122	421,000	1.24
Other Classified	-	-	111,658	-	85,692	0.25
TOTAL NON-ACADEMIC SALARIES	10,571,724	5,885,932	10,166,122	6,164,160	8,173,772	24.01
Employee Benefits	5,951,649	4,463,934	5,944,087	4,744,871	4,344,719	12.76
Supplies and Materials	4,355,922	1,201,380	3,233,381	998,924	2,678,783	7.87
Other Operating Expenses	9,120,950	4,337,281	7,829,800	3,312,295	5,306,353	15.59
Capital Outlay	4,635,970	1,715,020	4,984,466	2,450,359	2,631,377	7.73
Intrafund Transfers Out	317,746	198,526	467,621	202,726	374,906	1.10
Interfund Transfers Out	17,706	18,126	-	-	-	-
Student Financial Aid	1,000	22,583	8,165	(782)	-	-
Other Student Aid	3,198,025	1,805,246	2,262,406	1,423,202	1,654,112	4.86
Contingencies	300,000	-	300,000	-	450,000	1.32
TOTAL NON-SALARY ACCOUNTS	27,898,968	13,762,096	25,029,926	13,131,595	17,440,250	51.22
TOTAL ACTUALS & BUDGET	48,336,125	27,162,008	45,083,656	27,040,598	34,047,718	100.00

GENERAL FUND RESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

MESA COLLEGE

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	-	-	-	-	5,000	0.01
Non-Instructional Contract	4,844,786	3,721,725	4,538,914	3,724,972	5,635,178	13.66
Instructional Other	250,775	105,767	294,288	87,720	148,596	0.36
Non-Instructional Other	5,803,729	4,221,295	5,729,790	3,943,678	3,863,052	9.36
Other Academic	-	-	-	-	175,812	0.43
TOTAL ACADEMIC SALARIES	10,899,290	8,048,786	10,562,992	7,756,371	9,827,638	23.82
Non-Instructional Regular	4,104,999	3,151,001	4,199,693	3,385,396	4,425,007	10.72
Instructional Aides Regular	706,683	477,178	780,211	553,918	647,872	1.57
Non-Instructional Salaries Other	7,721,148	3,100,442	7,172,448	3,217,028	3,391,200	8.22
Instructional Aides Other	1,931,379	1,152,204	1,029,533	674,581	298,506	0.72
Other Classified	-	-	-	-	486,660	1.18
TOTAL NON-ACADEMIC SALARIES	14,464,209	7,880,825	13,181,885	7,830,924	9,249,245	22.41
Employee Benefits	7,215,526	5,312,687	7,230,079	5,599,120	5,710,560	13.84
Supplies and Materials	5,917,617	1,328,506	5,821,082	1,291,857	6,288,356	15.24
Other Operating Expenses	8,311,327	3,835,616	7,685,973	2,773,992	5,646,971	13.69
Capital Outlay	7,759,938	3,236,400	4,598,892	2,246,007	2,488,144	6.03
Intrafund Transfers Out	217,056	95,477	247,379	112,651	202,801	0.49
Interfund Transfers Out	244,739	242,349	158,726	158,726	-	-
Student Financial Aid	249,778	1,112	347,396	314,799	175,959	0.43
Other Student Aid	5,459,265	3,453,083	4,274,247	2,263,735	1,674,024	4.06
TOTAL NON-SALARY ACCOUNTS	35,375,246	17,505,230	30,363,774	14,760,887	22,186,815	53.77
TOTAL ACTUALS & BUDGET	60,738,745	33,434,842	54,108,651	30,348,182	41,263,698	100.00

GENERAL FUND RESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

MIRAMAR COLLEGE

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	-	-	-	-	-	-
Non-Instructional Contract	3,423,076	2,157,019	4,241,848	2,377,621	3,311,393	9.54
Instructional Other	522,795	244,482	966,898	313,660	643,056	1.85
Non-Instructional Other	5,246,232	2,531,511	5,584,907	2,802,531	4,882,481	14.07
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	9,192,103	4,933,013	10,793,653	5,493,812	8,836,930	25.46
Non-Instructional Regular	3,677,568	2,034,438	4,363,416	2,420,407	3,754,390	10.82
Instructional Aides Regular	385,659	333,493	346,133	331,840	389,800	1.12
Non-Instructional Salaries Other	4,960,921	1,431,845	5,463,302	1,911,343	3,949,006	11.38
Instructional Aides Other	709,706	396,085	946,938	589,680	765,707	2.21
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	9,733,854	4,195,861	11,119,789	5,253,270	8,858,903	25.52
Employee Benefits	5,519,762	3,332,110	5,936,773	3,844,000	5,708,959	16.45
Supplies and Materials	2,781,428	705,576	3,492,690	1,335,056	2,583,643	7.44
Other Operating Expenses	5,834,460	2,424,182	5,322,967	2,769,769	3,097,677	8.92
Capital Outlay	4,822,399	1,426,309	5,047,375	2,587,422	3,632,308	10.46
Intrafund Transfers Out	234,560	110,562	224,322	135,094	120,414	0.35
Interfund Transfers Out	147,612	145,958	1,224,964	1,213,922	-	-
Student Financial Aid	90,684	32,989	293,750	11,434	283,808	0.82
Other Student Aid	3,207,472	2,052,754	1,608,073	1,310,182	524,564	1.51
Contingencies	2,781,718	-	618,895	-	1,063,191	3.06
TOTAL NON-SALARY ACCOUNTS	25,420,095	10,230,441	23,769,809	13,206,879	17,014,564	49.02
TOTAL ACTUALS & BUDGET	44,346,052	19,359,314	45,683,251	23,953,961	34,710,397	100.00

GENERAL FUND RESTRICTED EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

CONTINUING EDUCATION

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Instructional Contract	73,346	-	-	-	-	-
Non-Instructional Contract	3,801,664	3,602,916	4,130,402	3,547,151	3,723,037	11.84
Instructional Other	-	49,851	13,771	48,293	-	-
Non-Instructional Other	1,860,529	1,639,114	1,986,453	2,339,815	941,892	2.99
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	5,735,539	5,291,881	6,130,626	5,935,259	4,664,929	14.83
Non-Instructional Regular	4,471,631	4,027,732	5,554,857	4,193,119	4,948,957	15.73
Instructional Aides Regular	592,330	508,351	422,030	49,937	-	-
Non-Instructional Salaries Other	2,238,534	1,834,884	1,477,411	2,119,230	768,107	2.44
Instructional Aides Other	49,742	53,724	143,491	65,125	15,000	0.05
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	7,352,237	6,424,691	7,597,789	6,427,410	5,732,064	18.22
Employee Benefits	5,207,232	4,529,851	5,669,749	4,802,197	4,684,543	14.89
Supplies and Materials	4,855,991	789,819	3,542,742	937,812	2,387,442	7.59
Other Operating Expenses	7,679,423	3,311,265	7,699,164	1,837,682	7,785,415	24.75
Capital Outlay	6,544,438	2,534,297	4,092,236	1,662,525	4,546,284	14.45
Intrafund Transfers Out	664,136	381,328	577,145	318,344	28,428	0.09
Student Financial Aid	-	-	-	-	-	-
Other Student Aid	1,454,990	341,127	1,253,706	450,941	1,496,758	4.76
Contingencies	-	-	-	-	131,796	0.42
TOTAL NON-SALARY ACCOUNTS	26,406,210	11,887,687	22,834,742	10,009,500	21,060,666	66.95
TOTAL ACTUALS & BUDGET	39,493,986	23,604,260	36,563,157	22,372,169	31,457,659	100.00

GENERAL FUND RESTRICTED EXPENSES

2023-24 and 2024-25 Budget and Actuals Compared to 2025-26 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS

(Including Interfund and Intrafund Transfers)

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	556,459	417,954	601,813	591,385	472,925	1.13
Instructional Other	134,720	4,663	16,220	15,724	317	-
Non-Instructional Other	887,194	711,578	874,654	754,365	803,249	1.92
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	1,578,373	1,134,195	1,492,687	1,361,473	1,276,491	3.05
Non-Instructional Regular	2,795,292	5,031,331	4,863,031	8,618,444	3,535,668	8.45
Non-Instructional Salaries Other	380,887	431,075	896,345	891,352	421,813	1.01
Instructional Aides Other	303,257	136,278	203,257	202,762	127,693	0.31
Other Classified	-	-	44,879	-	-	-
TOTAL NON-ACADEMIC SALARIES	3,479,436	5,598,684	6,007,512	9,712,558	4,085,174	9.76
Employee Benefits	2,149,887	4,953,443	3,509,533	7,392,621	2,489,783	5.95
Supplies and Materials	423,108	310,738	294,322	337,981	252,920	0.60
Other Operating Expenses	22,353,766	3,940,201	22,521,166	3,077,772	19,278,612	46.06
Capital Outlay	1,837,773	1,740,240	1,320,643	836,628	1,245,743	2.98
Intrafund Transfers Out	1,040,567	1,647,844	787,385	627,876	764,977	1.83
Interfund Transfers Out	2,996,445	3,749,328	1,156,234	64,200	-	-
Student Financial Aid	-	-	49,775	31,250	-	-
Other Student Aid	1,558,839	6,000	1,600,672	75,619	4,124,593	9.85
Contingencies	9,065,391	-	9,537,913	-	8,335,630	19.92
TOTAL NON-SALARY ACCOUNTS	41,425,776	16,347,793	40,777,643	12,443,946	36,492,258	87.19
TOTAL ACTUALS & BUDGET	46,483,585	23,080,671	48,277,842	23,517,977	41,853,923	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, in 2006 for Proposition N, and in 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.

Budget

	2025-2026 Adopted Total Budget
Beginning Fund Bal State	\$ 160,697,094
County_Interest	8,882,196
Tax Apportionment Secured Roll	135,126,824
TOTAL SOURCES	\$ 304,706,114
Principal Expen Long Term Debt	\$ 63,655,000
Interest Expens Long Term Debt	79,309,802
Other Svc Chgs. LTD	5,350
Reserve For Contingency	161,735,962
TOTAL USES	\$ 304,706,114

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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 2025-2026

	City College	Mesa College	Miramar College	SDCCD District Operations	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Fund Balance	\$ 450,998	\$ 1,885,255	\$ 309,831	\$ 365,009	\$ 3,011,093
Federal Revenues	-	-	-	80,000	80,000
State Revenues	775,557	410,696	456,311	169,256	1,811,820
Local Revenues	-	-	-	198,566	198,566
Inter/Intra Revenue Transfers In	33,334	33,333	33,333	25,000	125,000
TOTAL SOURCES	\$ 1,259,889	\$ 2,329,284	\$ 799,475	\$ 837,831	\$ 5,226,479
Expenditures and Reserves					
Academic Salaries	\$ 13,000	-	21,536	-	34,536
Classified Salaries	544,719	154,097	401,617	32,000	1,132,433
Employee Benefits	268,472	89,784	148,154	6,000	512,410
Supplies and Materials	373,568	310,625	76,993	516,880	1,278,066
Other Operating Expenses	40,000	690,150	61,825	121,295	913,270
Capital Outlay	20,000	1,084,628	89,350	800	1,194,778
Intrafund Transfers Out	-	-	-	25,000	25,000
Interfund Transfers Out	-	-	-	135,856	135,856
Contingencies	130	-	-	-	130
TOTAL USES	\$ 1,259,889	\$ 2,329,284	\$ 799,475	\$ 837,831	\$ 5,226,479

CHILD DEVELOPMENT FUND

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	80,226	80,226	-	-	-	-
Non-Instructional Other	301,200	34,021	23,317	1,289	34,536	0.66
TOTAL ACADEMIC SALARIES	381,426	114,247	23,317	1,289	34,536	0.66
Non-Instructional Regular	32,336	112,231	-	76,791	100,000	1.91
Instructional Aides Regular	427,176	416,103	548,131	427,981	664,925	12.72
Non-Instructional Salaries Other	30,500	18,970	24,000	-	85,109	1.63
Instructional Aides Other	497,773	392,236	679,000	470,012	282,399	5.40
TOTAL NON-ACADEMIC SALARIES	987,785	939,539	1,251,131	974,784	1,132,433	21.67
Employee Benefits	350,894	393,416	435,678	390,798	512,410	9.80
Supplies and Materials	1,136,542	283,750	1,313,442	314,647	1,278,066	24.45
Other Operating Expenses	594,436	71,627	595,307	71,996	913,270	17.47
Capital Outlay	1,220,211	228,367	1,381,373	41,023	1,194,778	22.86
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	0.48
Interfund Transfers Out	118,178	152,829	162,002	153,376	135,856	2.60
Contingencies	130	-	130	-	130	-
TOTAL NON-SALARY ACCOUNTS	3,445,391	1,154,990	3,912,932	996,840	4,059,510	77.67
TOTAL ACTUALS & BUDGET	4,814,602	2,208,775	5,187,380	1,972,913	5,226,479	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	\$ 42,914	\$ 124,007	\$ 9,756	\$ 326,335	\$ 171,351	\$ 6,225	\$ 337,886
Local Revenues	12,000	23,000	16,500	22,000	187,219	375	261,094
Total Revenue	\$ 54,914	\$ 147,007	\$ 26,256	\$ 348,335	\$ 15,868	\$ 6,600	\$ 598,980
Expenses							
Academic Salaries	-	-	-	-	\$ 9,000	-	\$ 9,000
Classified Salaries	-	-	-	18,958	-	-	18,958
Employee Benefits	-	-	-	1,700	4,000	-	5,700
Supplies and Materials	30,000	125,365	14,010	22,773	1,300	6,600	200,048
Other Operating Expenses	9,967	660	5,280	109,919	768	-	126,594
Capital Outlay	14,947	20,982	6,966	194,986	800	-	238,681
Total Expenses	\$ 54,914	\$ 147,007	\$ 26,256	\$ 348,335	\$ 15,868	\$ 6,600	\$ 598,980

OTHER SPECIAL REVENUE FUND EXPENSES

2023-2024 and 2024-2025 Budget and Actuals Compared to 2025-2026 Adopted Budget

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Contract	50,816	57,558	8,295	63,561	8,000	1.34
Instructional Other	7,000	17,462	1,143	17,240	1,000	0.17
Non-Instructional Other	-	-	-	3,135	-	-
Other Academic	-	-	-	-	-	-
TOTAL ACADEMIC SALARIES	57,816	75,020	9,438	83,936	9,000	1.50
Non-Instructional Salaries Other	39,442	-	12,827	-	18,958	3.17
Instructional Aides Other	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	39,442	-	12,827	-	18,958	3.17
Employee Benefits	34,754	30,837	6,312	33,839	5,700	0.95
Supplies and Materials	240,103	58,758	238,476	64,274	200,048	33.40
Other Operating Expenses	254,933	32,809	176,278	23,405	126,593	21.13
Capital Outlay	277,239	33,377	229,146	35,421	238,681	39.85
Other Student Aid	-	-	2,000	-	-	-
TOTAL NON-SALARY ACCOUNTS	807,029	155,781	652,212	156,939	571,022	95.33
TOTAL ACTUALS & BUDGET	904,287	230,801	674,477	240,875	598,980	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 2025-2026

BEGINNING BALANCE & INCOME

Beginning Balance	\$ 51,901,564
Energy Efficiency Efforts Revenue	-
State Schedule Maintenance	-
Interest	896,544
Rental and Lease	2,193,132
Other Misc Local	-
Other Federal	2,466,279
Interfund Transfer In from GFU	1,286,193
Intrafund Transfer In	337,657

TOTAL SOURCE \$ 59,081,369

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	-	-	-	-	\$ 3,306,526	\$ 3,306,526
New Construction (1)	-	-	-	-	36,109,593	36,109,593
State Seismic Retrofit	-	-	-	-	-	-
Local Projects (2)	507,378	149,834	282,958	88,016	9,616,718	10,644,904
Redevelopment	-	-	-	-	8,209,181	8,209,181
Operating Costs	-	-	-	-	113,300	113,300
Intrafund Transfer Out	-	-	-	-	337,657	337,657
Interfund Transfer Out	-	-	-	-	360,208	360,208
TOTAL USES	\$ 507,378	\$ 149,834	\$ 282,958	\$ 88,016	\$ 58,053,183	\$ 59,081,369

(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 2024-2025

BEGINNING BALANCE & INCOME

Beginning Balance	\$ 51,653,681
Energy Efficiency Efforts Revenue	-
State Schedule Maintenance	2,981,862
Interest	1,743,326
Rental and Lease	2,143,742
Other Misc Local	-
Interfund Transfer In from GFU/GFR	2,550,392
Intrafund Transfer In	803,657
Unrealized Gain on Investments	776,431
TOTAL SOURCES	\$ 62,653,091

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	-	-	-	-	\$ 4,521,526	\$ 4,521,526
New Construction	-	-	-	-	2,126,675	2,126,675
Redevelopment	-	-	-	-	337,657	337,657
Local Projects (1)	12,820	398,068	55,777	-	2,518,562	2,985,227
Operating Costs	-	-	-	-	-	-
Unrealized Loss	-	-	-	-	-	-
Interfund Transfer Out to GFU	-	-	-	-	314,442	314,442
Intrafund Transfer Out to Capital	-	-	-	-	466,000	466,000
TOTAL USES	\$ 12,820	\$ 398,068	\$ 55,777	\$ -	\$ 10,284,862	\$ 10,751,527
ENDING BALANCE						\$ 51,901,564

(1) Local Projects include:
 College Campuses and District Office -Minor Improvements, MM CE-Cafeteria Renovation, DW MS - Equipment Reserve,
 Equipment Facilities Support, DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, Energy Efficiency Efforts - Prop 39,
 DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification.

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MEASURE HH

In 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 Refunding 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 2025-2026

BEGINNING BALANCE AND INCOME

Beginning Balance \$ 850,661,554
Interest 35,119,927

TOTAL SOURCES \$ 885,781,481

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "HH" Fund
Expenditures and Reserves						
Land				\$ 1,000,000	\$ 111,750,000	\$ 1,000,000
Capital Renewal/Replacement					111,750,000	111,750,000
New Construction	118,500,000	77,000,000	29,000,000	109,775,000	6,750,000	341,025,000
Infrastructure					48,750,000	48,750,000
Program Management					73,269,336	73,269,336
IT					11,000,000	11,000,000
Other					2,000,000	2,000,000
Reserves						296,987,145
TOTAL USES	\$ 118,500,000	\$ 77,000,000	\$ 29,000,000	\$ 110,775,000	\$ 253,519,336	\$ 885,781,481

Projects by Campus

City: Outreach Center, Performing Arts Center, Harry West Gym Air Conditioning, Student Affordable Housing, Infrastructure, Capital Renewal & Replacement

Mesa: Gym, Studios, Support, Shower, Locker Center, Performing Arts Center, Infrastructure, Capital Renewal & Replacement

Miramar: Aviation Hangar at Montgomery Field, Early Education Center, Performing Arts Center, Infrastructure, Capital Renewal & Replacement

Continuing Education: Mid-City Land Acquisition, Wind/Water at Mesa campus, West City Expansion/Renovation, ECC Theatre, ECC Community Room/Ceramics, ECC Remaining Scope, ECC Building Trades Center, Infrastructure, Capital Renewal & Replacement

Districtwide: Program Management, District Student Support Center, Infrastructure, IT District-wide, Capital Renewal & Replacement

Other: SDSU/SDCCCD - Mission Valley

MEASURE HH ACTUALS

FY 2024-2025

BEGINNING BALANCE AND INCOME

Beginning Balance	\$ -
Proceeds from Bond Sale	850,000,000
Interest	13,571,666
Unrealized Gain	403,580

TOTAL SOURCES \$ 863,975,246

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "HH" Fund
Expenditures and Reserves						
Land	-	-	-	-	-	\$ -
Capital Renewal/Replacement	-	-	-	-	1,774,722	1,774,722
New Construction	5,030,570	-	5,280	1,343,815	62,533	6,442,199
Infrastructure	-	-	-	-	138,644	138,644
Program Management	-	-	-	-	2,438,930	2,438,930
IT	-	-	-	-	-	-
Other	-	-	-	-	-	-
Reserves	-	-	-	-	-	2,519,198
TOTAL USES	\$ 5,030,570	-	\$ 5,280	\$ 1,343,815	\$ 4,414,829	\$ 13,313,692
ENDING BALANCE						\$ 850,661,554

Projects by Campus

City:	Student Affordable Housing
Miramar:	Aviation Hangar at Montgomery Field
Continuing Education:	ECC Theatre
Districtwide:	Program Management, District Student Support Center, Infrastructure, 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	(8,681,391)	(7,508,769)	(16,190,160)
Sales Revenue	9,790,000	2,491,000	12,281,000
Local Revenues	124,000	112,000	236,000
Inter/Intra Revenue Transfers In	-	1,300,000	1,300,000
TOTAL SOURCES	\$ 1,232,609	\$ (3,605,769)	\$ (2,373,160)
Classified Salaries	2,096,000	138,000	2,234,000
Employee Benefits	1,079,000	87,000	1,166,000
Supplies and Materials	6,264,000	8,000	6,272,000
Other Operating Expenses	340,000	2,300,000	2,640,000
Capital Outlay	135,000	70,000	205,000
TOTAL USES	\$ 9,914,000	\$ 2,603,000	\$ 12,517,000
TOTAL ENDING FUND BALANCE	\$ (8,681,391)	\$ (6,208,769)	\$ (14,890,160)

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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	1,201,270
Inter/Intra Revenue Transfers In	135,000
TOTAL SOURCES	\$ 1,336,270
Total Expenditures	1,336,270
TOTAL USES	\$1,336,270

ALL ENTERPRISE FUNDS ACTUALS

2023-24 and 2024-25 Budget and Actuals Compared to 2025-26 Adopted Budget

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
TOTAL ACADEMIC SALARIES	-	-	-	-	-	-
Non-Instructional Regular	2,791,892	2,182,574	2,239,000	2,202,909	2,322,237	16.76
Non-Instructional Salaries Other	290,000	307,297	352,500	341,028	421,356	3.04
Other Classified	-	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	3,081,892	2,489,871	2,591,500	2,543,937	2,743,593	19.80
Employee Benefits	1,592,600	1,132,888	1,266,400	1,273,026	1,442,142	10.41
Supplies and Materials	5,968,625	4,476,006	5,778,163	5,073,467	6,274,500	45.29
Other Operating Expenses	1,621,280	1,382,237	2,638,440	2,274,643	3,173,035	22.90
Capital Outlay	256,769	21,458	96,877	25,261	220,000	1.59
Intrafund Transfers Out	1,363,000	1,363,000	-	-	-	-
TOTAL NON-SALARY ACCOUNTS	10,802,274	8,375,590	9,779,880	8,646,397	11,109,677	80.20
TOTAL ACTUALS & BUDGET	13,884,166	10,865,461	12,371,380	11,190,334	13,853,270	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 2025-2026

	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 Balance	\$ (1,767,900)	\$ 31,852,757	\$ 1,147,954	\$ 294,601	\$ (257,456)	\$ 81,375	\$ 31,351,331
Interest Revenue	1,290	47,769	10,243	1,868	9,371	-	70,541
District Share/Support, Payroll	57,220,707	6,084,690	-	-	-	-	63,305,397
Employee/Retiree Share	2,672,463	-	-	-	-	-	2,672,463
GFU/GFR Offset	-	6,738,154	-	-	-	-	6,738,154
Interfund Transfer In from GFU	-	-	897,000	415,000	2,650,350	-	3,962,350
District Support, Other	2,018,500	-	-	-	248,085	530,220	2,796,805
TOTAL SOURCES	\$ 60,145,060	\$ 44,723,370	\$ 2,055,197	\$ 711,469	\$ 2,650,350	\$ 611,595	\$ 110,897,041
Expenditures and Reserves							
Claims Paid/Legal Settlement/Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Payment	60,145,060	2,216,656	-	-	2,650,350	530,212	65,542,278
GFU/GFR Offset	-	6,738,154	-	-	-	-	6,738,154
Other Operating Expenses	-	-	897,000	415,000	-	-	1,312,000
Other Support	-	-	-	-	-	-	-
Intrafund Transfer	-	2,266,585	-	-	-	-	2,266,585
Reserves	-	33,501,975	1,158,197	296,469	-	81,383	35,038,024
TOTAL USES	\$ 60,145,060	\$ 44,723,370	\$ 2,055,197	\$ 711,469	\$ 2,650,350	\$ 611,595	\$ 110,897,041

INTERNAL SERVICES FUND ACTUALS

FY 2024-2025

	VEBA-Benefits Fund	Workers' Compensation	Self Insured-Liability and Legal	Student Accident Insurance	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Income							
Beginning Balance	\$ (1,544,150)	\$ 30,623,838	\$ 2,634,271	\$ 575,201	\$ 2,026,577	\$ 59,035	\$ 34,374,772
Interest Revenue	1,152	44,094	9,454	1,724	8,650	-	65,074
District Share/Support, Payroll	51,089,917	6,084,689	-	-	-	-	57,174,606
Employee/Retiree Share	212,903	-	-	-	-	590,579	803,482
Interfund Transfer In from GFU	-	800,000	-	-	-	-	800,000
District Support, Other	2,173,225	20,447	-	-	-	-	2,193,672
TOTAL SOURCES	\$ 51,933,047	\$ 37,573,068	\$ 2,643,725	\$ 576,925	\$ 2,035,227	\$ 649,614	\$ 95,411,607
Expenditures							
Claims Paid/Legal Settlement	\$ -	\$ 5,077,154	\$ 407,134	\$ -	\$ -	\$ 558,650	\$ 6,042,938
Premium Payment	53,700,947	417,938	-	282,324	2,292,684	-	56,693,894
Legal Fees	-	-	946,981	-	-	-	946,981
Claims Administration	-	225,219	11,790	-	-	9,588	246,597
Others	-	-	129,866	-	-	-	129,866
TOTAL USES	\$ 53,700,947	\$ 5,720,311	\$ 1,495,771	\$ 282,324	\$ 2,292,684	\$ 568,238	\$ 64,060,276
ENDING BALANCE	\$ (1,767,900)	\$ 31,852,757	\$ 1,147,954	\$ 294,601	\$ (257,457)	\$ 81,376	\$ 31,351,331

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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 al.). 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 2025-2026 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.

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Salaries Other	42,000	31,218	53,130	46,111	46,640	10.71
TOTAL NON-ACADEMIC SALARIES	42,000	31,218	53,130	46,111	46,640	10.71
Employee Benefits	7,450	752	4,500	1,161	4,793	1.10
Supplies and Materials	34,252	1,664	14,938	4,049	29,350	6.74
Other Operating Expenses	110,855	54,783	118,943	106,377	144,466	33.18
Capital Outlay	6,128	702	13,000	6,310	65,846	15.12
Intrafund Transfers Out	-	-	22,543	26,367	-	-
Contingencies	321,692	-	316,036	-	144,277	33.14
TOTAL NON-SALARY ACCOUNTS	480,377	57,901	489,960	144,264	388,732	89.29
TOTAL ACTUALS & BUDGET	522,377	89,120	543,090	190,375	435,372	100.00

ASSOCIATED STUDENTS FUND BUDGET

FY 2025-2026

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Students Fund
Beginning Balance and Revenue					
Beginning Balance	\$ 156,772	\$ 134,344	\$ 43,502	\$ 29,901	\$ 364,519
Local/Interest Revenue	5,825	1,334	2,700	805	10,664
Interfund Transfer In from GFU	29,558	-	25,631	5,000	60,189
Total Revenue	\$ 192,155	\$ 135,678	\$ 71,833	\$ 35,706	\$ 435,372
Expenditures and Reserves					
Non-Academic Salaries	\$ 23,000	\$ 640	\$ 23,000	-	\$ 46,640
Employee Benefits	4,000	103	690	-	4,793
Supplies and Materials	19,182	7,168	3,000	-	29,350
Special Activities	83,627	133	25,000	35,706	144,466
Capital Outlay	62,346	500	3,000	-	65,846
Reserves	-	127,134	17,143	-	144,277
Total Expenses	\$ 192,155	\$ 135,678	\$ 71,833	\$ 35,706	\$ 435,372

ASSOCIATED STUDENTS FUND ACTUALS

FY 2024-2025

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Students Fund
Beginning Balance and Revenue					
Beginning Balance	\$ 187,284	\$ 127,205	\$ 61,911	\$ 32,911	\$ 409,311
Local/Interest Revenue	3,493	7,416	2,672	-	13,581
Interfund Transfer In from GFU	29,558	44,730	25,631	32,082	132,001
Total Revenue	\$ 220,335	\$ 179,351	\$ 90,214	\$ 64,993	\$ 554,893
Expenditures					
Classified Salaries	\$ 13,831	\$ 10,360	\$ 21,919	-	\$ 46,111
Employee Benefits	347	296	518	-	1,161
Supplies and Materials	1,922	471	1,656	-	4,049
Other Operating Expenses	41,153	33,880	22,619	8,725	106,377
Capital Outlay	6,310	-	-	-	6,310
Total Expenses	\$ 63,563	\$ 45,007	\$ 46,712	\$ 8,725	\$ 164,007
Intrafund Transfers Out	-	-	-	26,367	\$ 26,367
ENDING BALANCE	\$ 156,772	\$ 134,344	\$ 43,502	\$ 29,901	\$ 364,519

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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

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Supplies and Materials	66,491	-	66,679	-	50,189	7.71
Other Operating Expenses	125,915	27,208	135,000	34,101	359,931	55.26
Capital Outlay	88,164	-	110,000	-	122,284	18.78
Contingencies	408,729	-	328,328	-	118,903	18.26
TOTAL NON-SALARY ACCOUNTS	689,299	27,208	640,007	34,101	651,307	100.00
TOTAL ACTUALS & BUDGET	689,299	27,208	640,007	34,101	651,307	100.00

STUDENT REPRESENTATION FEE FUND BUDGET

FY 2025-2026

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Fund Balance	\$ 214,273	\$ 213,131	\$ 161,303	\$ 588,707
Local Revenues	40,000	-	22,600	62,600
Total Revenue	\$ 254,273	\$ 213,131	\$ 183,903	\$ 651,307
Expenditures and Reserves				
Supplies and Materials	\$ 40,189	-	10,000	50,189
Other Operating Expenses	106,800	213,131	40,000	359,931
Capital Outlay	107,284	-	15,000	122,284
Contingencies	-	-	118,903	118,903
Total Expenses	\$ 254,273	\$ 213,131	\$ 183,903	\$ 651,307

STUDENT REPRESENTATION FEE FUND ACTUALS

FY 2024-2025

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Income				
Beginning Balance	\$ 194,265	\$ 198,192	\$ 164,148	\$ 556,605
Local/Interest Revenue	20,008	18,329	27,865	66,202
TOTAL SOURCES	\$ 214,273	\$ 216,521	\$ 192,013	\$ 622,807
Expenditures				
Supplies and Materials	-	-	-	-
Other Operating Expenses	-	3,390	30,710	34,100
Capital Outlay	-	-	-	-
TOTAL USES	\$ -	\$ 3,390	\$ 30,710	\$ 34,100
ENDING BALANCE	\$ 214,273	\$ 213,131	\$ 161,303	\$ 588,707

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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 2025-2026

	City College	Mesa College	Miramar College	Continuing Education	Total Student Financial Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 19,500,000	\$ 20,150,000	\$ 10,000,000	\$ -	\$ 49,650,000
Supplemental Educational Opportunity Grants	1,428,571	598,185	287,630	-	2,314,386
AmeriCorps	24,500	2,000	8,000	-	34,500
William D. Ford Direct Loan Program	1,700,000	2,500,000	670,000	-	4,870,000
SFRF Emergency SFA	-	11,575	-	4,117	15,692
Alternative Loan	125,000	522,000	210,000	-	857,000
TOTAL FEDERAL GRANTS/LOANS	\$ 22,778,071	\$ 23,783,760	\$ 11,175,630	\$ 4,117	\$ 57,741,578
State Grants					
SFRF Emergency Supplemental	\$ 145,297	\$ 1,286	\$ 20,633	-	\$ 167,216
Middle Class Scholarship	-	68,000	-	-	68,000
CA Student Aid Commission-Cal Grant B and C	2,745,000	2,140,000	1,485,000	-	6,370,000
CA Student Aid Commission-Baccalaureate Program	23,000	57,000	-	-	80,000
Extended Opportunity Program and Services	998,011	315,498	280,000	-	1,593,509
Co-operative Agencies Reserved for Education	171,875	139,833	70,000	-	381,708
HireUp	1,004,880	474,874	460,278	-	1,940,032
Student Success Completion Grants	1,308,412	1,633,381	950,998	-	3,892,791
NextUp	150,000	113,660	85,000	-	348,660
California College Promise	10,000	10,000	10,000	-	30,000
Emergency Aid for Dreamer	23,119	285	-	-	23,404
Chafee Grant	153,000	67,500	33,000	-	253,500
TOTAL STATE GRANTS	\$ 6,732,594	\$ 5,021,317	\$ 3,394,909	\$ -	\$ 15,148,820
Local Grants					
Osher	\$ 86,833	\$ 28,965	\$ 23,454	\$ -	\$ 139,252
TOTAL LOCAL GRANTS	\$ 86,833	\$ 28,965	\$ 23,454	\$ -	\$ 139,252
TOTAL STUDENT GRANTS/LOANS	\$ 29,597,498	\$ 28,834,042	\$ 14,593,993	\$ 4,117	\$ 73,029,650
Interfund Transfers	\$ 71,429	\$ 29,909	\$ 14,382	\$ -	\$ 115,720
TOTAL	\$ 29,668,927	\$ 28,863,951	\$ 14,608,375	\$ 4,117	\$ 73,145,370

STUDENT FINANCIAL AID FUND ACTUALS

FY 2024-2025

	City College	Mesa College	Miramar College	Continuing Education	Total Student Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 21,823,522	\$ 22,274,004	\$ 11,687,761	-	\$ 55,785,287
Supplemental Educational Opportunity Grants	731,664	909,844	299,200	-	1,940,708
AmeriCorps	20,111	1,151	9,041	-	30,303
William D. Ford Direct Loan Program	1,892,674	2,756,367	764,044	-	5,413,085
SFRF Emergency SFA	34,900	169,050	165,198	602,994	972,142
Alternative Loan	138,203	685,414	237,944	-	1,061,561
TOTAL FEDERAL GRANTS/LOANS	\$ 24,641,074	\$ 26,795,830	\$ 13,163,188		\$ 65,203,086
State Grants					
CA Student Aid Commission-Cal Grant B and C	\$ 2,962,637	\$ 2,385,893	\$ 1,642,462	-	\$ 6,990,992
CA Student Aid Commission-Baccalaureate Program	-	61,058	-	-	61,058
Extended Opportunity Program and Services	998,011	312,000	316,547	-	1,626,558
Co-operative Agencies Reserved for Education	193,955	23,344	101,150	-	318,449
Hire Up	362,220	664,376	288,372	-	1,314,968
Student Success Completion Grants	1,302,319	1,964,100	1,731,572	-	4,997,991
NextUp	256,737	92,650	73,992	-	423,379
Middle Class Scholarship	-	71,917	-	-	71,917
Chaffee	167,500	80,000	37,500	-	285,000
TOTAL STATE GRANTS	\$ 6,243,379	\$ 5,655,338	\$ 4,191,595		\$ 16,090,312
Local Grants					
Osher	\$ 104,388	\$ 20,300	\$ 18,350		\$ 143,038
TOTAL LOCAL GRANTS	\$ 104,388	\$ 20,300	\$ 18,350		\$ 143,038
Interfund Transfers	\$ 36,583	\$ 45,497	\$ 14,960	-	\$ 97,040
TOTAL	\$ 31,025,424	\$ 32,516,965	\$ 17,388,093		\$ 81,533,476

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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.

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Student Financial Aid	658	-	658	-	658	1.11
Contingencies	58,769	-	58,369	-	58,369	98.89
TOTAL NON-SALARY ACCOUNTS	59,427	-	59,027	-	59,027	100.00
TOTAL ACTUALS & BUDGET	59,427	-	59,027	-	59,027	100.00

SCHOLARSHIP AND LOAN TRUST FUND BUDGET

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
Local Revenues	-	-	-	-
Total Revenue	\$ 25,000	\$ 658	\$ 33,369	\$ 59,027
Expenditures and Reserves				
Student Financial Aid	-	\$ 658	-	\$ 658
Contingencies	25,000	-	33,369	58,369
Total Expenses	\$ 25,000	\$ 658	\$ 33,369	\$ 59,027

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

FY 2024-2025

	City EOPS Emergency Loan	City Emergency Loan	Raymond Farmer	Total Scholarship and Loan Fund
Beginning Balance and Income				
Beginning Balance	\$ 25,000	\$ 658	\$ 33,369	\$ 59,027
Local/Interest Revenue	-	-	-	-
TOTAL SOURCES	\$ 25,000	\$ 658	\$ 33,369	\$ 59,027
Expenditures				
Student Loans	-	-	-	-
Student Scholarships	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 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

2023-2024 Budget and Actuals Compared to 2025-2026 Adopted Budget

	2023-2024 Adjusted Total Budget \$	2023-2024 Final Actual \$	2024-2025 Adjusted Total Budget \$	2024-2025 Final Actual \$	2025-2026 Adopted Total Budget \$	PCT Total %
Non-Instructional Other	5,000	-	-	-	-	-
TOTAL ACADEMIC SALARIES	5,000	-	-	-	-	-
Non-Instructional Salaries Other	3,000	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	3,000	-	-	-	-	-
Employee Benefits	800	-	-	-	-	-
Supplies and Materials	306,200	106,933	212,145	131,906	100,710	3.94
Other Operating Expenses	850,381	609,253	1,090,368	773,681	916,539	35.85
Capital Outlay	169,665	14,690	166,857	33,460	522,011	20.42
Other Student Aid	-	-	10,000	9,525	-	-
Contingencies	939,534	-	1,039,223	-	1,017,177	39.79
TOTAL NON-SALARY ACCOUNTS	2,266,580	730,876	2,518,593	948,572	2,556,437	100.00
TOTAL ACTUALS & BUDGET	2,274,580	730,876	2,518,593	948,572	2,556,437	100.00

TRUST AND AGENCY FUNDS BUDGET

FY 2025-2026

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/IMM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 14,371	\$ 6,137	\$ 125,166	\$ 1,634,985	\$ 189,918	\$ 1,970,577
Interest Revenue	-	-	5,000	-	50	5,050
Interfund Transfer In from GFU	-	-	-	-	-	-
Interfund Transfer In from Int Services	-	-	-	-	-	-
Other Local Revenue	-	-	-	367,410	213,400	580,810
TOTAL SOURCES	\$ 14,371	\$ 6,137	\$ 130,166	\$ 2,002,395	\$ 403,368	\$ 2,556,437
Expenditures and Reserves						
Academic Salaries	-	-	-	-	-	-
Non-Academic Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Supplies and Materials	-	-	-	80,510	20,200	100,710
Other Operating Expenses	14,371	-	-	539,000	363,168	916,539
Capital Outlay	-	-	-	365,708	20,000	522,011
Reserves	-	6,137	130,166	1,017,177	-	1,017,177
TOTAL USES	\$ 14,371	\$ 6,137	\$ 130,166	\$ 2,002,395	\$ 403,368	\$ 2,556,437

TRUST AND AGENCY FUNDS ACTUALS

FY 2024-2025

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 14,371	\$ 6,137	\$ 118,720	\$ 1,278,656	\$ 241,159	\$ 1,659,043
Interest Revenue	-	-	4,592	3,283	54	7,929
Intra In Within Fiduciary Trust	-	-	-	-	-	-
Other Local Revenue	-	-	1,854	1,065,762	184,562	1,252,178
TOTAL SOURCES	\$ 14,371	\$ 6,137	\$ 125,166	\$ 2,347,701	\$ 425,775	\$ 2,919,150
Expenditures						
Academic Salaries	-	-	-	-	-	-
Non-Academic Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Supplies and Materials	-	-	-	131,489	417	131,906
Other Operating Expenses	-	-	-	538,242	235,440	773,682
Intra Out Within Fiduciary Trust	-	-	-	9,525	-	9,525
Capital Outlay	-	-	-	33,460	-	33,460
TOTAL USES	\$ -	\$ -	\$ -	\$ 712,716	\$ 235,857	\$ 948,573
ENDING BALANCE	\$ 14,371	\$ 6,137	\$ 125,166	\$ 1,634,985	\$ 189,918	\$ 1,970,577

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 the 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 of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from 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, which had grown to \$8,309,008 by June 30, 2024. In FY 2024-25, the District contributed \$4,405,486 to the JPA out of funds available in the General Fund Unrestricted, increasing the June 30, 2025 balance to \$13,600,372. An actuarial study of district retiree health benefit programs indicates a total liability for all current and future retirees of \$45,413,795 and a net liability of \$31,813,423. The District's most recent actuarial study to be compliant with GASB 74 and 75 requirements was completed as of June 30, 2025.

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 study indicates an increase in our funding level from 17% in FY 2023-24 to almost 30% in FY 2024-25, mainly due to the deposit made on June 30, 2025.

Market Value Change		Actuals	2025-26 Budget	
Trust Balance/Revenue			Beginning Balance	13,600,372
			Investment Interest	893,400
Market Value @ 07/01/2024	\$	8,309,008	TOTAL SOURCES	\$ 14,493,772
Contributions		4,405,486	Other Operating Expenses	\$ 7,500
Market Value @ 06/30/2025		13,600,372	Transfer to GF/U	0
Change in Market Value	\$	885,878	Restricted Reserves	14,486,272
% Change in Market Value		11%	TOTAL USES	\$ 14,493,772

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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	Prop HH Revenue 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.
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.

SCCD: Southwestern Community College District.

SCFF: Student Centered Funding Formula.

GLOSSARY (Continued)

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

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 2025-2026 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 2024-2025 and similar authority is requested for Fiscal Year 2025-2026 to be effective upon the adoption of the Adopted Budget through June 30, 2026.

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 11th day of September 2025 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 2025-26**

DISTRICT: **SAN DIEGO**
DATE: September 11, 2025

I. Appropriations Limit:

A. Appropriations Limit		\$ 308,485,598
B. Price Factor:	1.0644	
C. Population factor:		
1 2023-24	Second Period Actual FTES	37,457.6100
2 2024-25	Second Period Actual FTES	38,534.3300
	Population Change Factor	1.0287
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 337,775,775
	(line A multiplied by line B and line C.3.)	
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		\$ 337,775,775

II. Appropriations Subject to Limit

A. State Aid ¹	\$ 150,034,035
B. State Subventions ²	645,983
C. Local Property taxes	165,946,131
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	\$ 316,626,149

Please contact Jubilee Smallwood, jsmallwood@ccco.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.

DRAFT



BOARD OF TRUSTEES

Geysil Arroyo
Mariah Jameson
Marichu Magana, Psy.D.
Craig Milgrim
Maria Nieto Senour, Ph.D.

CHANCELLOR

Gregory A. Smith

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.

Administrative Offices
3375 Camino del Rio South
San Diego, CA 92108-3883



SAN DIEGO CITY COLLEGE

1313 Park Boulevard
San Diego, CA 92101-4787
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www.sdcity.edu



SAN DIEGO CONTINUING EDUCATION & EDUCATIONAL CULTURAL COMPLEX

4343 Ocean View Boulevard
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SAN DIEGO MESA COLLEGE

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CE AT MESA COLLEGE

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MID-CITY CAMPUS

3792 Fairmount Avenue
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CE AT MIRAMAR COLLEGE

10440 Black Mountain Road
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NORTH CITY CAMPUS

8355 Aero Drive
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SAN DIEGO MIRAMAR COLLEGE

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CÉSAR E. CHÁVEZ CAMPUS

1901 Main Street
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WEST CITY CAMPUS

3249 Fordham Street
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619-388-1873