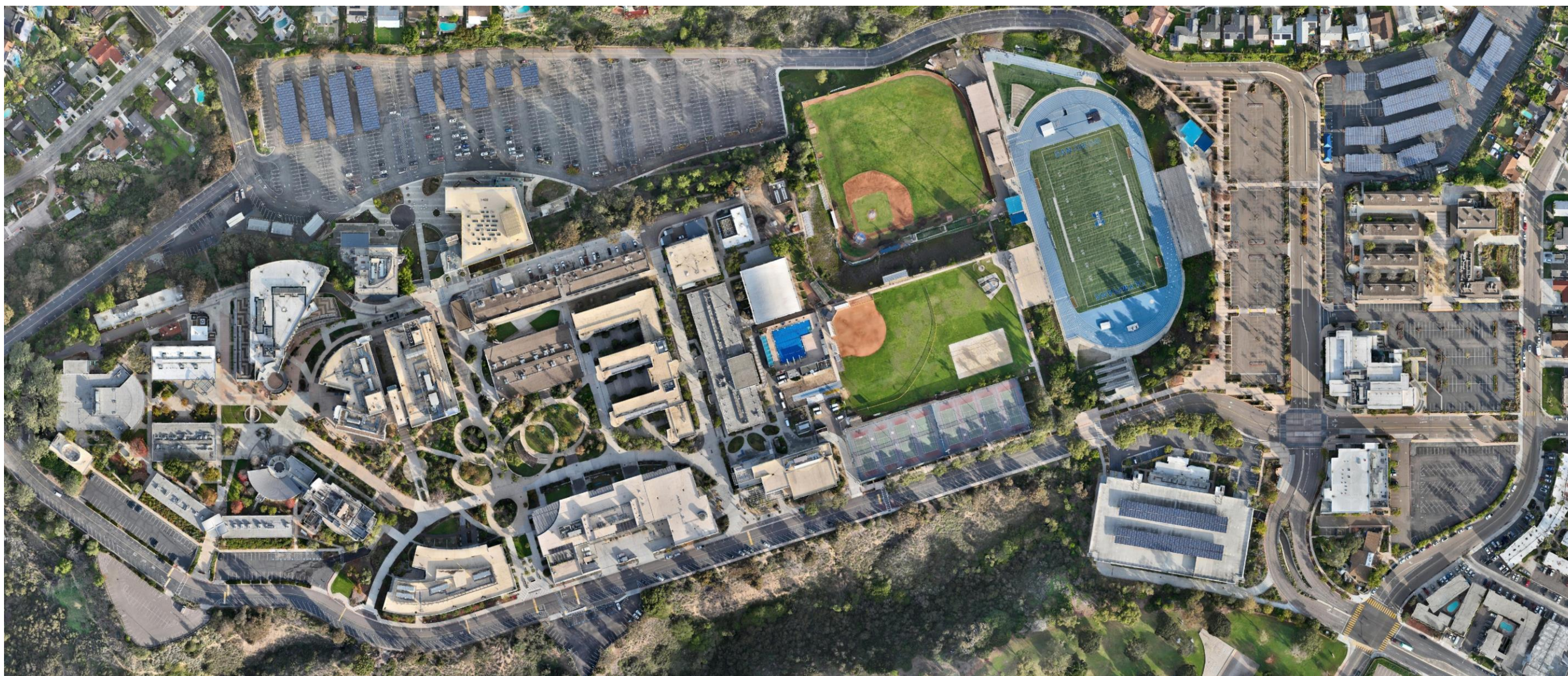


Budget Basics at Mesa



Rooted in Purpose. Grounded in Equity. Growing Together.

Agenda

- **Where our funds come from**
 - SDCCD Campus Allocation Model
- **Where our funds go**
 - 2025/26 Mesa GFU Budget
 - Lotto and PPIS
- **How do I request funds**
 - BARC Process
- **Budget Fast Facts**
 - Governor's 2026/27 Budget Proposal, Covid Relief Funds, Year-End Timelines

SDCCD Campus Allocation

- Campus Allocation Model (CAM)
 - Allocates General Fund Unrestricted (GFU)
 - Based on Target FTES and Contract Employees
- Salaries and Benefits
 - Total ~\$81.2 million
 - ~95% - Not including Classified Hourly

	Mesa
Base Discretionary	274,938
FTES Credit Discretionary Allocation	
Rate per FTES *	\$ 110.00
Targets 25-26	13,350
Total FTES All terms	\$ 1,468,500

	City	Mesa	Miramar	CE	Total
<u>FTES</u>					
Target FTES	7,669.50	13,350.00	7,575.00	9,216.00	37,811
Target Contract FTEF	259.10	301.52	158.70	133.06	852
Target Adjunct FTEF	<u>252.20</u>	<u>588.48</u>	<u>346.30</u>	<u>378.94</u>	<u>1,566</u>
Target FTEF	511.30	890.00	505.00	512.00	2,418.30
Total Contract Filled	\$ 19,880,923	\$ 22,514,483	\$ 11,688,993	\$ 9,319,117	\$ 63,403,516
Total Adjunct/Overload Allocation	\$ 7,658,557	\$ 17,870,372	\$ 10,516,092	\$ 15,292,279	\$ 51,337,301
Classroom Substitute Salary and Benefits allocation	\$ 126,446	\$ 317,542	\$ 361,681	\$ 823,270	\$ 1,628,939
ESU Salary allocation	\$ 405,990	\$ 650,735	\$ 496,690	\$ -	\$ 1,553,415
Other reassigned time	\$ 449,432	\$ 522,312	\$ 282,413	\$ 188,275	\$ 1,442,432
Dept. Chair reassigned time	\$ 856,349	\$ 1,081,065	\$ 929,230	\$ 583,046	\$ 3,449,690
Total FTEF Allocations	\$ 29,377,697	\$ 42,956,509	\$ 24,275,099	\$ 26,205,987	\$ 122,815,293
Total Contract Positions	\$ 28,210,983	\$ 38,235,969	\$ 26,603,513	\$ 21,576,947	\$ 114,627,412
<u>DISCRETIONARY ALLOCATION</u>					
Grand Total Discretionary Funding	\$ 1,145,023	\$ 1,913,699	\$ 1,242,925	\$ 1,837,524	\$ 6,139,171
Total Allocation by Formula	\$ 58,733,703	\$ 83,106,177	\$ 56,491,309	\$ 49,620,458	\$ 247,951,648
Total Adjusting Contractual Items	\$ 1,465,925	\$ 1,447,409	\$ 709,031	\$ 1,647,931	\$ 5,270,295
GFU Adopted Budget Allocation (Continuous)	\$ 60,199,628	\$ 84,553,586	\$ 57,200,340	\$ 51,268,389	\$ 253,221,943
Adjustments for Reserves and Encumbrances	\$ 33,060	\$ 550,650	\$ 275,006	\$ 142,128	\$ 1,000,844
Total Allocation Continuous and One-Time	\$ 60,232,688	\$ 85,104,236	\$ 57,475,346	\$ 51,410,517	\$ 254,222,787

SD Mesa GFU 2025/26

Mesa General Fund Unrestricted Budget to Actual					
as of 12.31.25					
	Budget			Actual Expenses	
	Total CAM	Designated Unrestricted	Total Unrestricted GFU	Total as of 12.31.25	% Spent
Academic Contract	29,286,365	252,350	29,034,015	12,031,593	41%
Academic Non-Contract	17,645,837	-	17,645,837	9,084,484	51%
Classified Contract	12,008,844	30,000	11,978,844	5,526,333	46%
Classified Hourly	328,392	-	328,392	314,021	96%
Benefits	23,435,395	229,650	23,205,745	10,986,225	47%
Supplies and Materials	742,261	233,686	508,575	157,748	21%
Other Operating Expenses	1,291,406	233,686	1,057,720	397,038	31%
Capital Outlay	432,208	157,208	275,000	69,447	16%
Student Financial Aid	110,935	110,935	-	94,000	85%
Total	85,281,643	1,247,515	84,034,128	38,660,889	45%
Notes:					
Designated Unrestricted GFU \$1,247,515					
Designated Funds Include: Health Information Management, Apprenticeship, One-Time, and DSPS Allocations					
CAM - SDCCD Campus Allocation Model					
Classified Hourly - Budget Transfers to be completed from Vacant Position Pool for NANCE and Backfill					
Classified Hourly - 2024/25 Actual ~\$657,000					
Academic Salaries - Does not yet reflect Intersession					
Salary and Benefits 98.1% of Expenses					
Lotto and PPIS/IELM support ~\$2.5 million for 2024/25					

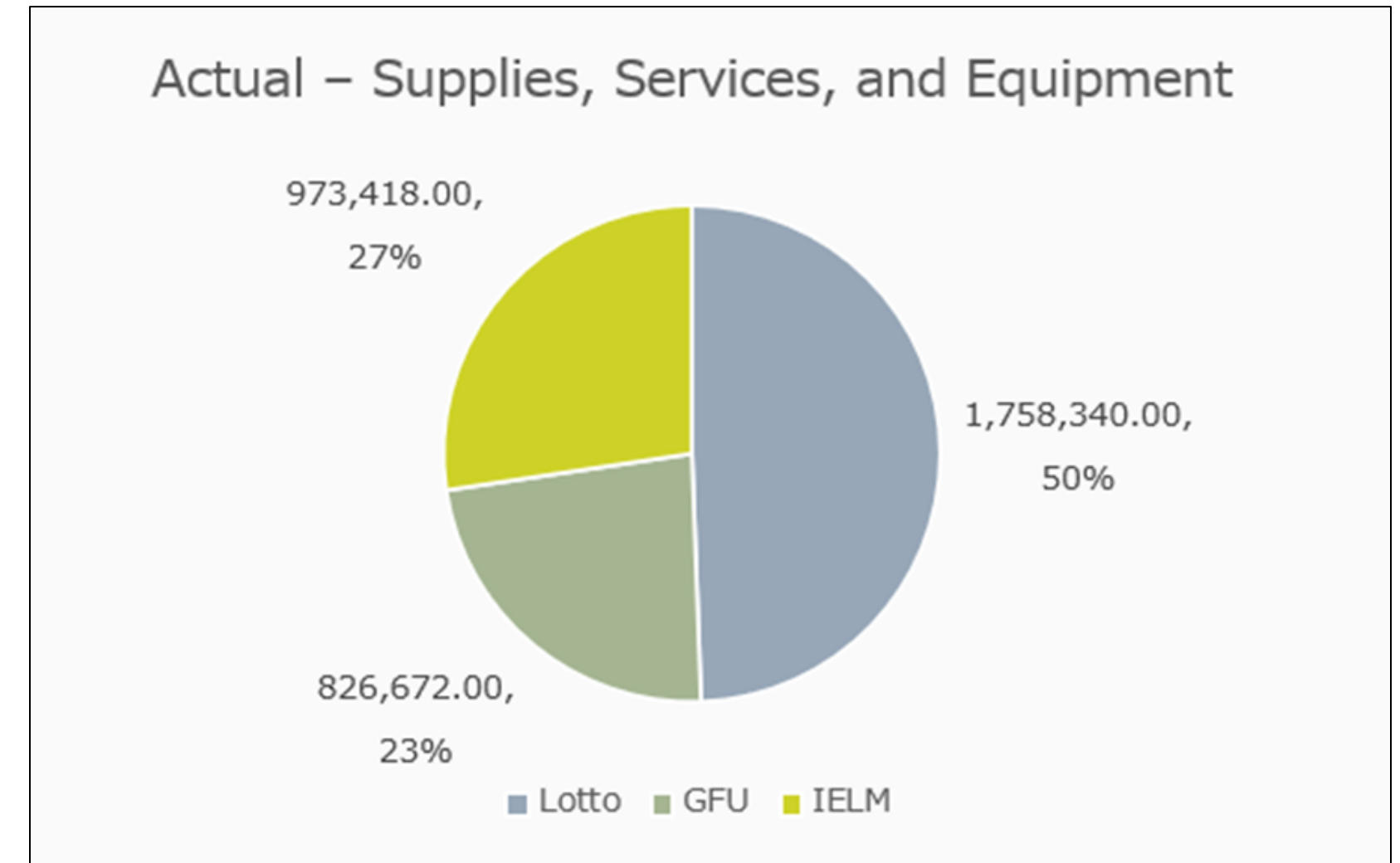
Supporting Funds

Lotto

- Instructional Materials, Technology, Software, Library Funds
- Housing and food assistance includes grants to students, housing vouchers, direct payments or reimbursements for housing, efforts to increase enrollment in CalFresh, and provision of food pantries/meal programs or free meals.

Physical Plant and Instructional Supplies

- Equipment and Furniture, Information Technology, Software, Adaptive Equipment, Library Materials



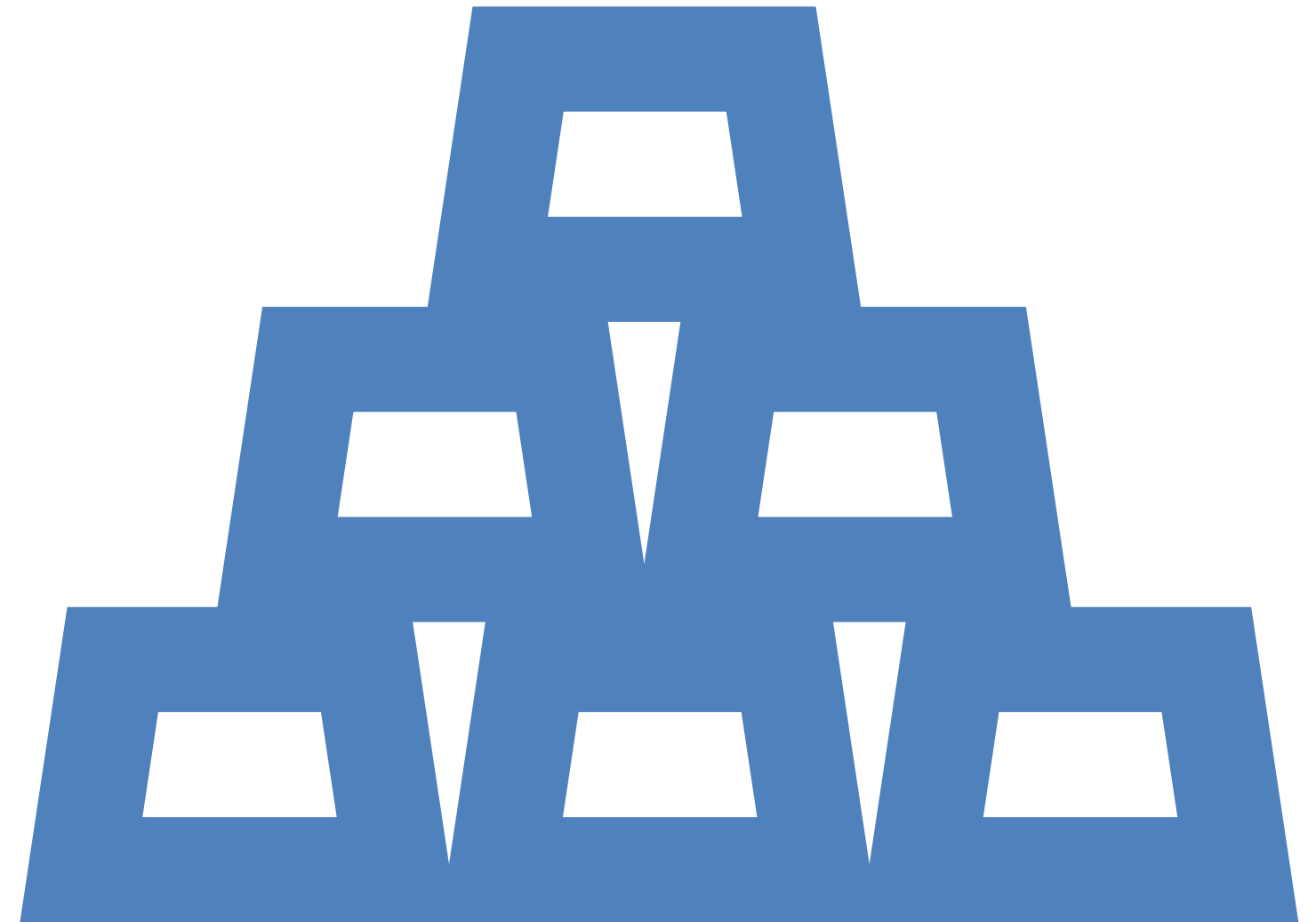
Budget Allocation and Recommendation Committee

- Purpose: BARC requests are to support new and innovative equipment or initiatives.
- Items that should NOT be requested:
 - Safety/Compliance
 - Continuing Software



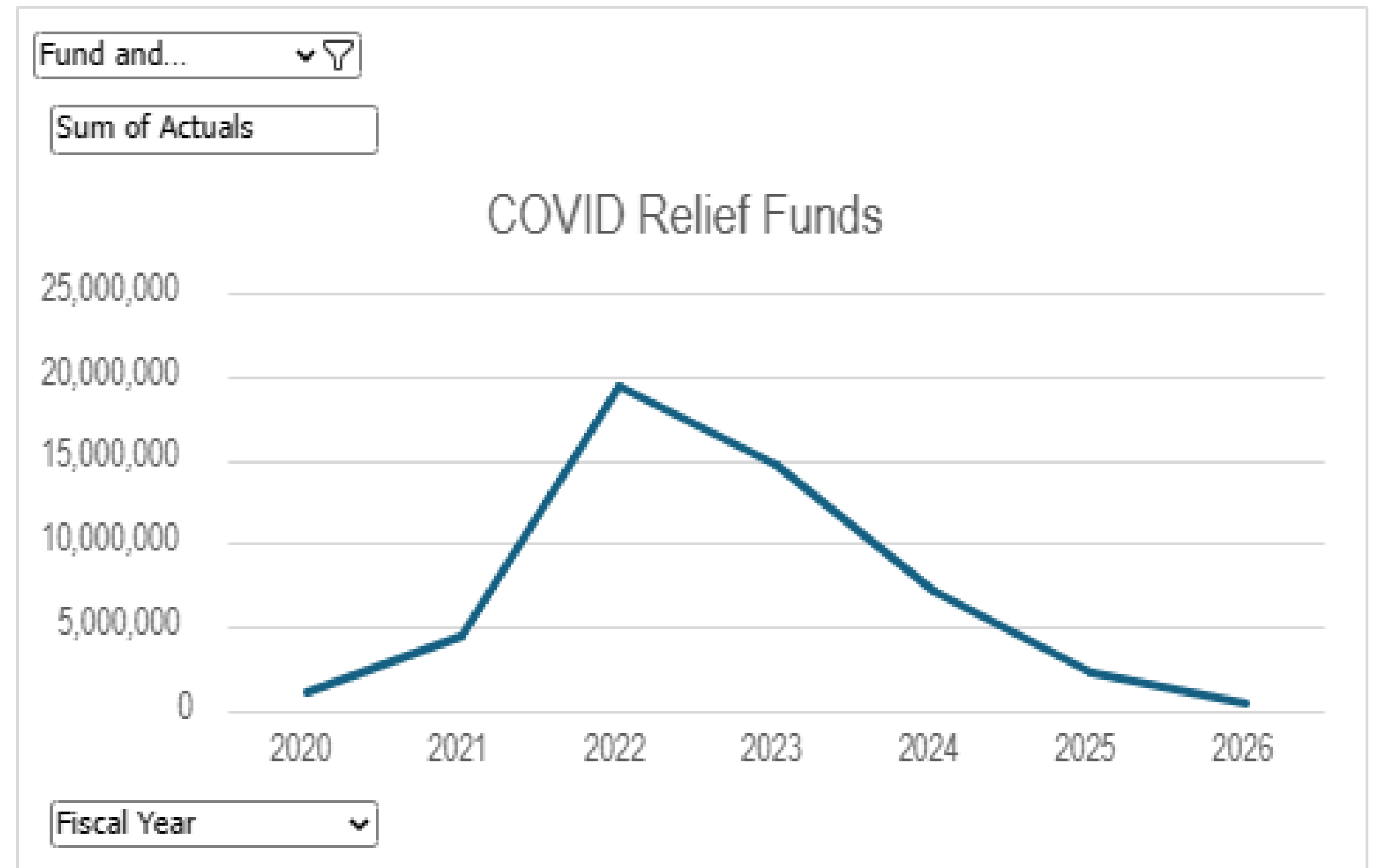
Governor's 2026/27 Budget Proposal

- Access
 - 2.41% COLA
 - 0.5% Growth
 - \$120.7 million one-time deferred maintenance
- Equity and Success
 - \$100 million one-time Student Services Block Grant
- Prop 98 Split



COVID Relief Funds

- COVID relief spending peaked at **~\$19.5M (FY2022 actuals)** and falls to **~\$1M (FY2026 actuals)** — effectively a **sunset of one-time capacity**.
- Those dollars were highly visible and practical (temporary staffing, emergency supports, technology access, service expansions),
- Key message: COVID funds created **temporary capacity**; sunseting them creates the current “less money” experience.



2026 Fiscal Trainings and Year-End Deadlines



Travel

February 9th 2:30PM-3:10PM

February 12th 10:00AM-10:45AM



Budget Monitoring

February 18th 2:00PM-2:45PM

February 19th 10:00AM-10:45AM



Year-End Purchasing

February 25th 1:00PM-1:45PM

February 27th 9:00AM-9:45AM



Trainings will be conducted via Zoom.



Fiscal Year-End Deadlines

Please visit the Business Services webpage for more information.

Activities Including:

Purchase Orders

Payment Requests

Travel Authorizations/Expense Reports

Reprographics

Site Improvements

Stock Room Purchases

Journal Entries

Budget Transfers



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