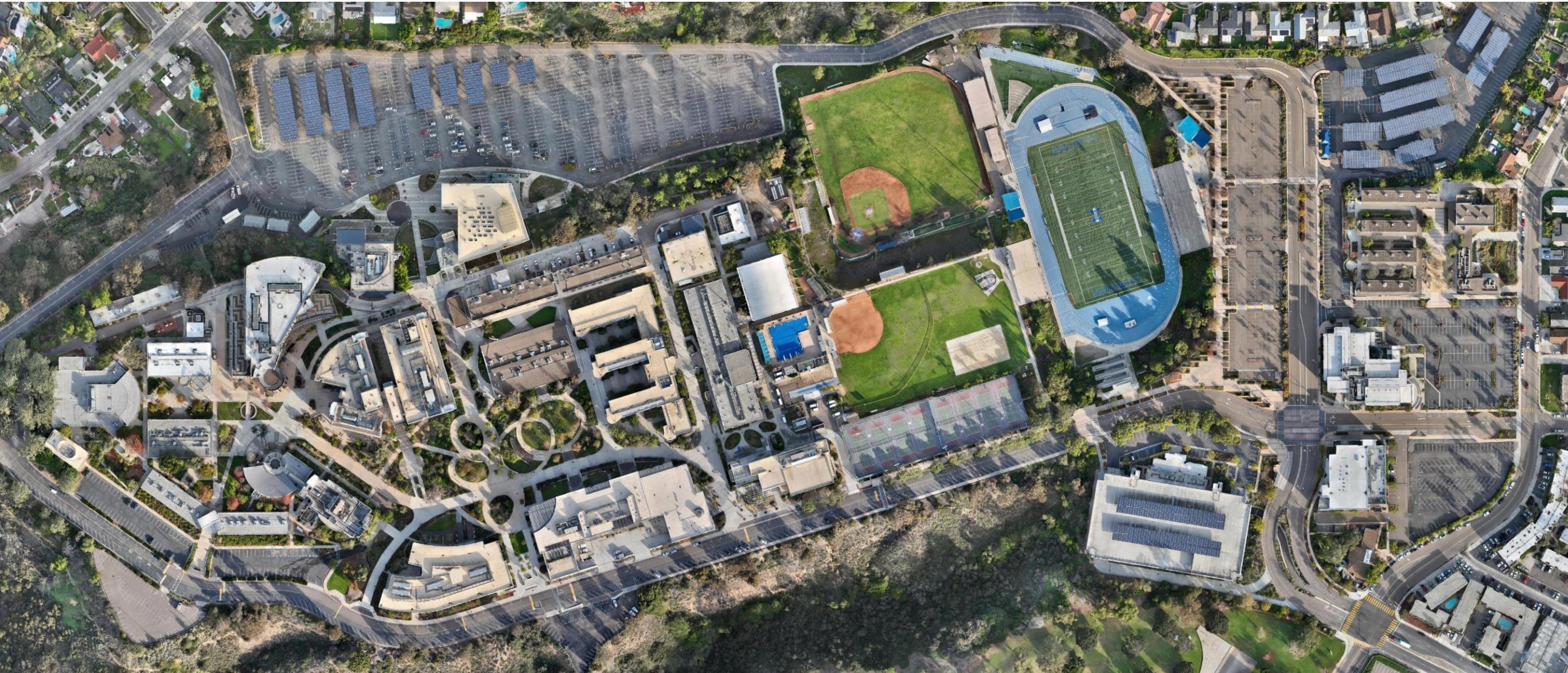


Budget Basics at Mesa



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
FTES					
Target FTES		7,669.50	13,350.00	7,575.00	9,216.00 37,811
Target Contract FTEF		259.10	301.52	158.70	133.06 852
Target Adjunct FTEF		252.20	588.48	346.30	378.94 1,566
Target FTEF		511.30	890.00	505.00	512.00 2,418.30
		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
DISCRETIONARY ALLOCATION					
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

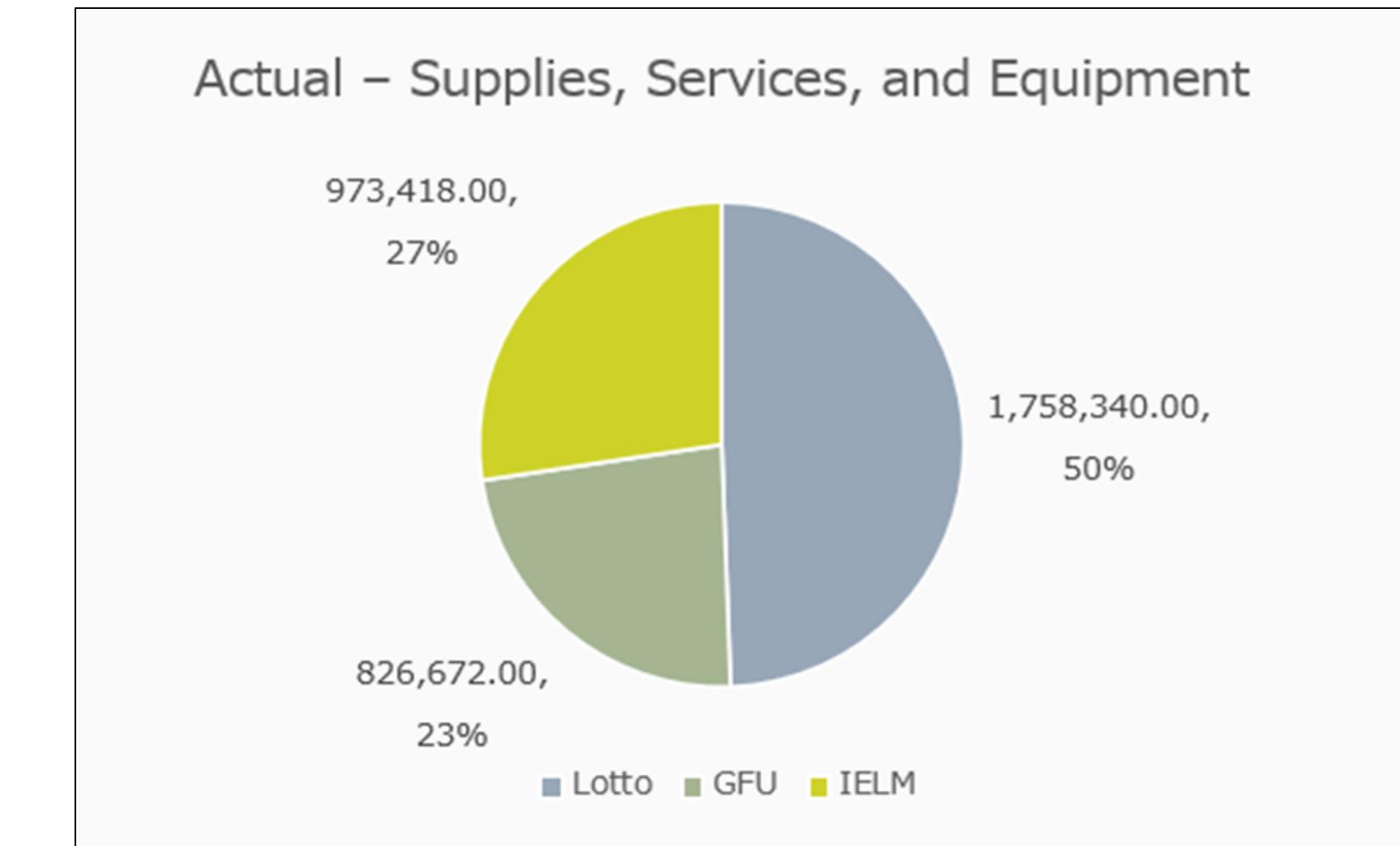
Supporting Funds

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



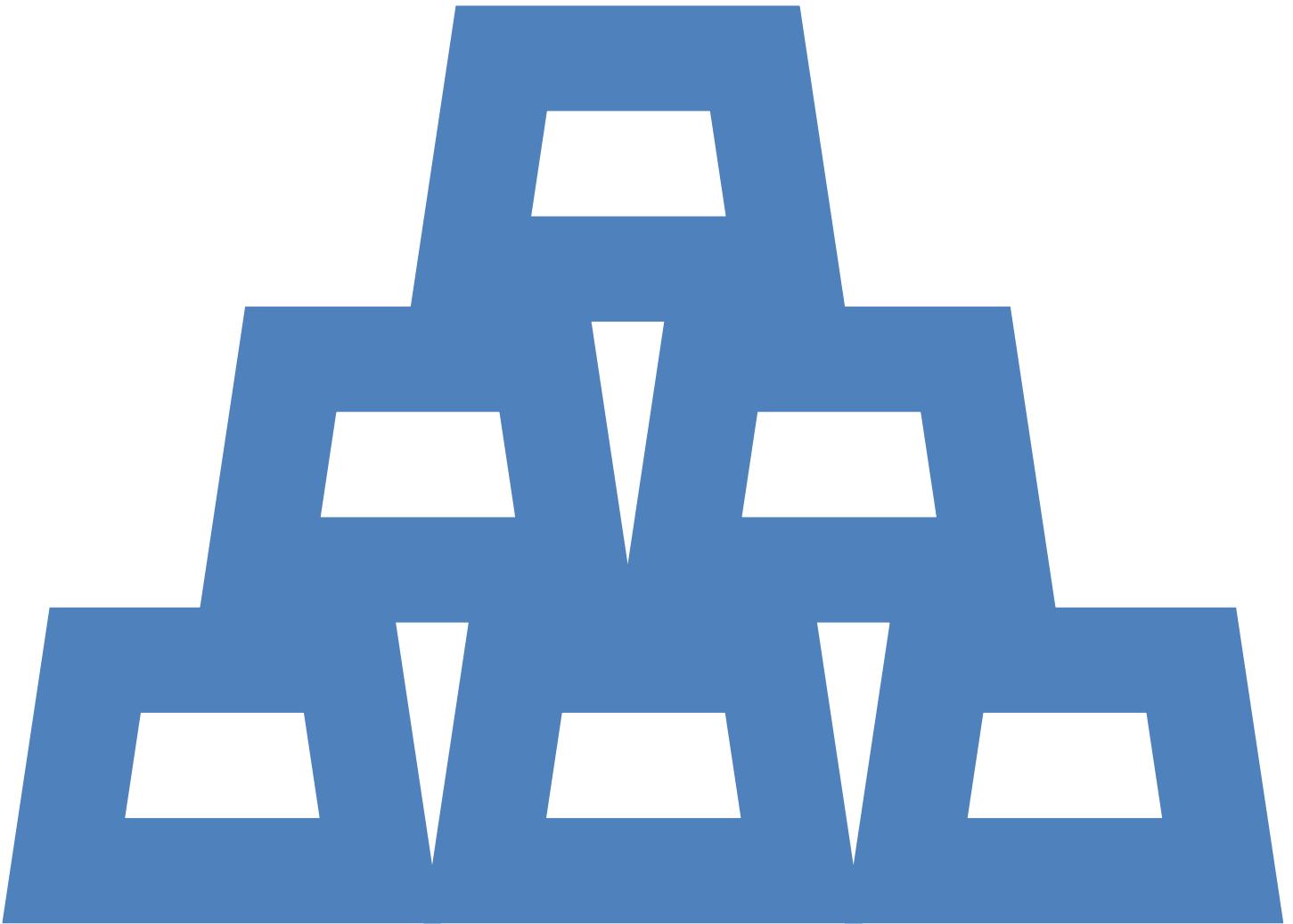
Budget Allocation and Recommendation Committee

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



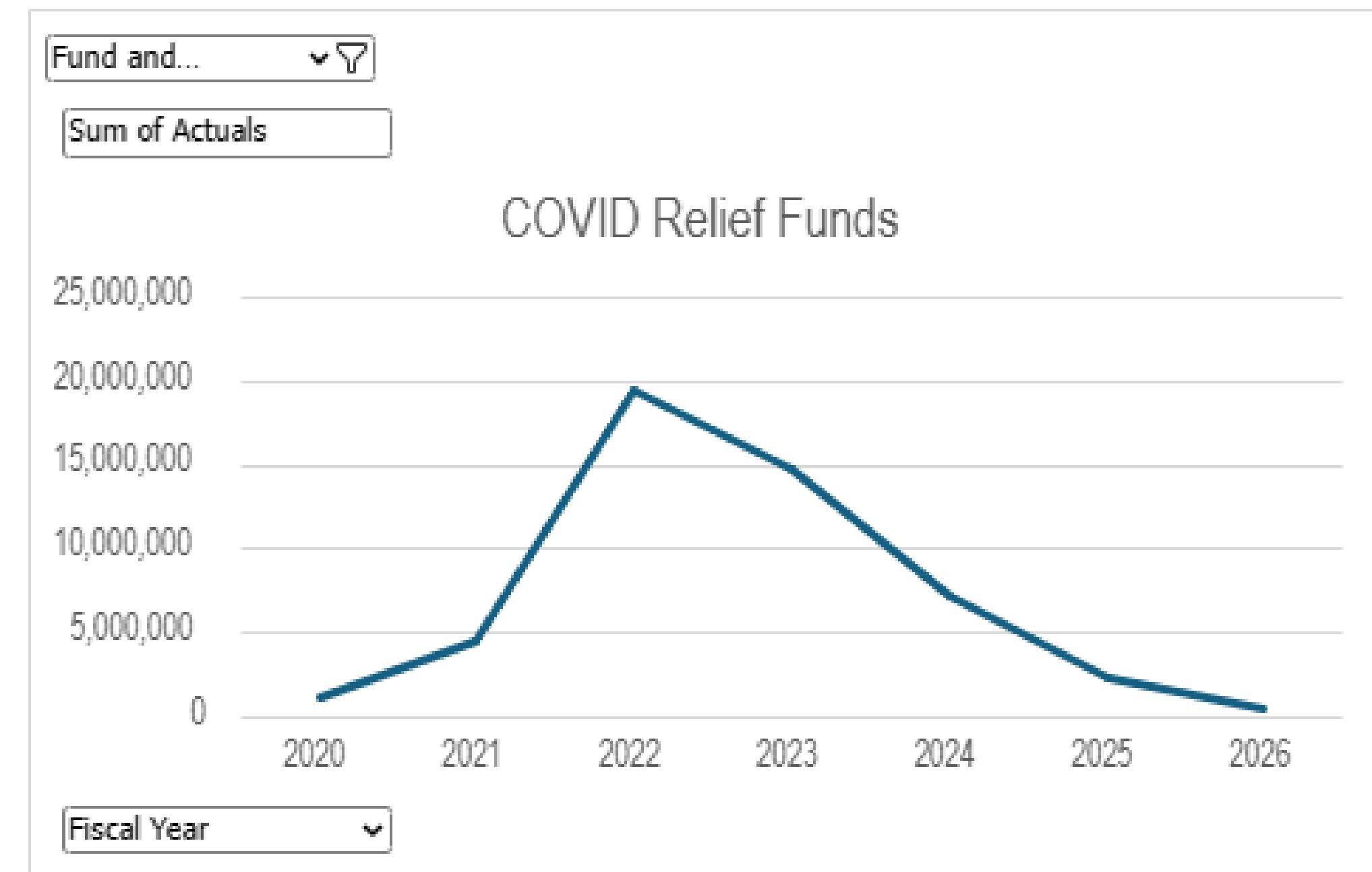
Governor's 2026/27 Budget Proposal

- 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**; sunsetting them creates the current “less money” experience.



2026 Fiscal Trainings and Year-End Deadlines



Travel

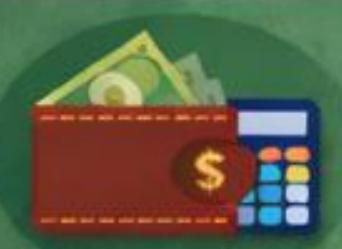
February 9th 2:30PM-3:10PM

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



Fiscal Year-End Deadlines

Please visit the Business Services webpage for more information.



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

Activities Including:

Purchase Orders

Payment Requests

Travel Authorizations/Expense Reports

Regraphics

Site Improvements

Stock Room Purchases

Journal Entries

Budget Transfers



Trainings will be conducted via Zoom.



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