

CCSF 2021-22 Year End Projection

DRAFT	Adopted Budget 2021-22										Year End Projection 2021-22	YEP from Adoption Budget
	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	2/28/2022			
Actuals as of February 28, 2022	3.24.22 Board Report											
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ 88,665,442	\$ 4,820,575	\$ 4,793,574	\$ 13,871,011	\$ 6,061,387	\$ 6,075,220	\$ 10,776,682	\$ 4,849,110	\$ -	\$ -	\$ 51,247,559	\$ 88,665,442
Local	\$ 73,731,539	\$ 1,665,874	\$ 8,301,650	\$ (539,804)	\$ 797,720	\$ 771,514	\$ 27,832,110	\$ 2,862,568	\$ 854,489	\$ -	\$ 42,546,121	\$ 73,731,539
Transfer In	\$ 3,619,607	\$ 3,000,000	\$ -	\$ 45,743	\$ 453	\$ 832	\$ 37,086	\$ -	\$ -	\$ -	\$ 3,084,114	\$ 4,163,951
Parcel Tax	\$ 19,912,730	\$ 99	\$ 19	\$ -	\$ -	\$ -	\$ 9,640,467	\$ 3,168	\$ 6,772	\$ -	\$ 9,650,525	\$ 19,934,937
<b>8xxx Total Revenue</b>	<b>\$ 185,929,318</b>	<b>\$ 9,486,548</b>	<b>\$ 13,095,243</b>	<b>\$ 13,376,950</b>	<b>\$ 6,859,560</b>	<b>\$ 6,847,566</b>	<b>\$ 48,286,345</b>	<b>\$ 7,714,846</b>	<b>\$ 861,261</b>	<b>\$ 106,528,319</b>	<b>\$ 186,495,869</b>	<b>\$ 566,551</b>
<b>1xxx Certificated Salaries</b>												
1100 Faculty - FT School/LT Subs	\$ 36,109,005	\$ -	\$ 3,611,005	\$ 3,575,367	\$ 3,544,933	\$ 3,504,102	\$ 3,520,211	\$ 3,472,273	\$ 3,471,857	\$ 24,699,748	\$ 37,286,797	\$ (1,177,792)
1210 Administrators	\$ 5,457,062	\$ 422,730	\$ 454,905	\$ 422,191	\$ 517,116	\$ 475,969	\$ 429,391	\$ 457,517	\$ 457,528	\$ 3,637,346	\$ 5,444,603	\$ 12,460
1220-1280 FT Non-teaching School	\$ 10,845,518	\$ -	\$ 917,404	\$ 905,656	\$ 912,531	\$ 903,483	\$ 895,190	\$ 865,714	\$ 881,703	\$ 6,281,881	\$ 9,521,955	\$ 1,323,563
1300 Faculty - Part-time (includes all 13xx)	\$ 10,135,912	\$ 1,249,869	\$ 1,166,057	\$ 1,202,403	\$ 1,221,230	\$ 1,184,015	\$ 1,139,542	\$ 1,066,192	\$ 1,156,214	\$ 9,385,622	\$ 14,326,233	\$ (4,190,321)
1400 Admin/Non-teaching PT/Stipends	\$ 1,136,822	\$ 94,080	\$ 150,160	\$ 144,753	\$ 148,375	\$ 147,493	\$ 238,134	\$ 158,542	\$ 175,521	\$ 1,257,058	\$ 1,845,989	\$ (709,167)
<b>Total Certificated Salaries</b>	<b>\$ 63,684,319</b>	<b>\$ 1,766,679</b>	<b>\$ 6,299,531</b>	<b>\$ 6,250,370</b>	<b>\$ 6,344,185</b>	<b>\$ 6,215,062</b>	<b>\$ 6,222,468</b>	<b>\$ 6,020,238</b>	<b>\$ 6,142,823</b>	<b>\$ 45,261,355</b>	<b>\$ 68,425,576</b>	<b>\$ (4,741,257)</b>
<b>2xxx Classified Salaries</b>												
2100 FT Regular	\$ 32,948,046	\$ 2,333,730	\$ 2,689,514	\$ 2,709,057	\$ 4,041,043	\$ 2,712,992	\$ 2,671,592	\$ 2,725,372	\$ 2,513,314	\$ 22,396,613	\$ 32,315,854	\$ 632,192
2200 FT Instructional Aides	\$ 2,509,936	\$ 157,804	\$ 237,469	\$ 177,613	\$ 355,838	\$ 236,011	\$ 224,778	\$ 215,611	\$ 232,155	\$ 1,837,279	\$ 2,779,026	\$ (269,090)
2300 Classified Temp/OT (includes all 23xx)	\$ 135,712	\$ 190,475	\$ 224,992	\$ 257,466	\$ 367,523	\$ 217,621	\$ 199,797	\$ 189,021	\$ 191,073	\$ 1,837,969	\$ 3,315,749	\$ (3,180,037)
2400 Instructional Aides Non-reg Temp	\$ 497,789	\$ 19,139	\$ 34,629	\$ 47,333	\$ 71,476	\$ 47,220	\$ 42,495	\$ 31,023	\$ 46,571	\$ 339,885	\$ 524,583	\$ (26,794)
2800 Contractual Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ 78	\$ 78	\$ (78)
<b>Total Classified Salaries</b>	<b>\$ 36,091,482</b>	<b>\$ 2,701,148</b>	<b>\$ 3,186,604</b>	<b>\$ 3,191,469</b>	<b>\$ 4,835,879</b>	<b>\$ 3,213,922</b>	<b>\$ 3,138,662</b>	<b>\$ 3,161,027</b>	<b>\$ 2,983,113</b>	<b>\$ 26,411,824</b>	<b>\$ 38,935,290</b>	<b>\$ (2,843,807)</b>
<b>3xxx Benefits</b>												
3100 STRS	\$ 10,745,451	\$ 685,671	\$ 831,488	\$ 822,468	\$ 825,317	\$ 552,337	\$ 828,044	\$ 794,746	\$ 810,270	\$ 6,150,341	\$ 9,090,650	\$ 1,654,801
3200 PERS	\$ 531,983	\$ 27,305	\$ 32,985	\$ 30,863	\$ 47,625	\$ 32,784	\$ 31,238	\$ 26,173	\$ 24,398	\$ 253,372	\$ 405,601	\$ 126,381
3300 OASDI/Medicare	\$ 3,949,608	\$ 276,238	\$ 314,830	\$ 308,105	\$ 423,633	\$ 301,568	\$ 295,627	\$ 303,552	\$ 298,712	\$ 2,522,265	\$ 3,840,002	\$ 109,606
3400 Health/Dental/Life (includes all 34xx)	\$ 26,319,823	\$ 1,772,696	\$ 1,875,565	\$ 1,966,735	\$ 2,165,166	\$ 1,994,135	\$ 1,920,642	\$ 1,991,027	\$ 1,168,714	\$ 14,854,680	\$ 30,956,394	\$ (4,636,571)
3500 SUJ	\$ 618,942	\$ 87,303	\$ 43,424	\$ 43,370	\$ 51,933	\$ 42,844	\$ 43,002	\$ 40,845	\$ 41,279	\$ 394,000	\$ 623,752	\$ (4,810)
3600 WC/OPEB (includes all 36xx)	\$ 3,586,380	\$ 199,229	\$ 211,378	\$ 210,610	\$ 255,071	\$ 209,001	\$ 209,008	\$ 199,060	\$ 200,805	\$ 1,694,162	\$ 2,588,594	\$ 997,786
3700 SF Retirement	\$ 7,484,353	\$ 543,386	\$ 652,777	\$ 654,342	\$ 989,398	\$ 651,182	\$ 635,605	\$ 609,386	\$ 601,784	\$ 5,337,860	\$ 8,253,379	\$ (769,026)
<b>Total Benefits</b>	<b>\$ 53,236,539</b>	<b>\$ 3,591,828</b>	<b>\$ 3,962,447</b>	<b>\$ 4,036,493</b>	<b>\$ 4,758,143</b>	<b>\$ 3,783,851</b>	<b>\$ 3,963,166</b>	<b>\$ 3,964,789</b>	<b>\$ 3,145,962</b>	<b>\$ 31,206,679</b>	<b>\$ 55,758,373</b>	<b>\$ (2,521,833)</b>
<b>4xxx Supplies</b>												
4100 Books	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343
4300 Supplies	\$ 785,024	\$ 1,604	\$ 22,452	\$ 46,634	\$ 31,735	\$ 37,800	\$ 19,138	\$ 41,208	\$ 61,149	\$ 261,720	\$ 318,726	\$ 466,298
4400 Uniforms	\$ 27,607	\$ -	\$ 7,700	\$ -	\$ -	\$ 2,524	\$ 2,830	\$ -	\$ 2,878	\$ 15,932	\$ 26,108	\$ 1,499
<b>Total Supplies</b>	<b>\$ 812,974</b>	<b>\$ 1,604</b>	<b>\$ 22,452</b>	<b>\$ 54,334</b>	<b>\$ 31,735</b>	<b>\$ 40,324</b>	<b>\$ 21,968</b>	<b>\$ 41,208</b>	<b>\$ 64,027</b>	<b>\$ 277,652</b>	<b>\$ 344,834</b>	<b>\$ 468,141</b>
<b>5xxx Services</b>												
5100 Consulting/Services	\$ 5,077,370	\$ 193,403	\$ 168,207	\$ 170,280	\$ 188,835	\$ 147,926	\$ 220,052	\$ 220,113	\$ 118,757	\$ 1,427,573	\$ 2,177,405	\$ 2,899,965
5200 Travel	\$ 146,555	\$ 200	\$ 1,582	\$ 6,530	\$ 1,339	\$ 6,773	\$ 1,398	\$ 16,955	\$ 4,307	\$ 39,084	\$ 35,644	\$ 110,911
5300 Postage	\$ 15,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,269
5400 Insurance	\$ 6,769,480	\$ 2,923,978	\$ -	\$ 23,807	\$ -	\$ 26,428	\$ -	\$ -	\$ -	\$ 2,974,213	\$ 5,948,426	\$ 821,054
5500 Utilities	\$ 3,020,316	\$ 82	\$ 51,730	\$ 53,114	\$ 47,932	\$ 42,783	\$ 35,775	\$ 83,165	\$ 30,542	\$ 345,122	\$ 1,924,429	\$ 1,095,887
5600 Leases/Maint/Repair	\$ 4,839,210	\$ 603,896	\$ 786,478	\$ 553,142	\$ 211,165	\$ 424,966	\$ 170,357	\$ 208,035	\$ 324,490	\$ 3,282,528	\$ 5,500,007	\$ (660,797)
5700 Legal	\$ 741,436	\$ -	\$ 112,271	\$ 18,880	\$ 16,883	\$ 28,046	\$ 24,925	\$ 54,120	\$ 647	\$ 255,772	\$ 402,011	\$ 339,425
5800 Printing/Advertising	\$ 271,316	\$ -	\$ 13,395	\$ 240	\$ 19,908	\$ 5,533	\$ 1,590	\$ 2,844	\$ 17,881	\$ 61,391	\$ 81,332	\$ 189,984
5900 Fees/Other	\$ 438,430	\$ 1,543,978	\$ 36,094	\$ 48,956	\$ 18,013	\$ 40,074	\$ 49,663	\$ 48,299	\$ 16,321	\$ 1,801,398	\$ 1,973,556	\$ (1,535,126)
<b>Total Services</b>	<b>\$ 21,319,382</b>	<b>\$ 5,265,536</b>	<b>\$ 1,169,757</b>	<b>\$ 874,949</b>	<b>\$ 504,074</b>	<b>\$ 722,529</b>	<b>\$ 503,760</b>	<b>\$ 633,531</b>	<b>\$ 512,945</b>	<b>\$ 10,187,082</b>	<b>\$ 18,042,810</b>	<b>\$ 3,276,573</b>
<b>6xxx Equipment</b>												
6100 Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Books/Media	\$ 110,505	\$ -	\$ 210	\$ 1,068	\$ 2,041	\$ 13,167	\$ 46,985	\$ 2,719	\$ 1,175	\$ 67,364	\$ 126,941	\$ (16,436)
6400 Furniture/Fixtures	\$ 29,980	\$ -	\$ 5,292	\$ -	\$ -	\$ 9,443	\$ -	\$ 4,882	\$ -	\$ 19,617	\$ 29,470	\$ 510
<b>Total Equipment</b>	<b>\$ 140,484</b>	<b>\$ -</b>	<b>\$ 5,502</b>	<b>\$ 1,068</b>	<b>\$ 2,041</b>	<b>\$ 22,610</b>	<b>\$ 46,985</b>	<b>\$ 7,601</b>	<b>\$ 1,175</b>	<b>\$ 86,981</b>	<b>\$ 156,411</b>	<b>\$ (15,926)</b>
<b>7xxx Transfers Out</b>	<b>\$ 10,216,167</b>	<b>\$ 142,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,193,853</b>	<b>\$ -</b>	<b>\$ 8,335,957</b>	<b>\$ 10,216,167</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 185,501,349</b>	<b>\$ 13,468,899</b>	<b>\$ 14,646,292</b>	<b>\$ 14,408,683</b>	<b>\$ 16,476,057</b>	<b>\$ 13,998,298</b>	<b>\$ 13,897,009</b>	<b>\$ 22,022,247</b>	<b>\$ 12,850,045</b>	<b>\$ 121,767,530</b>	<b>\$ 191,879,459</b>	<b>\$ -</b>
<b>Projected Year End Balance</b>											<b>\$ (5,383,590)</b>	
<b>Average Monthly Expenditures</b>										<b>\$ 15,220,941</b>		

Notes: o 7xxx Transfers Out Jan: Board Designated Reserve for Contingency o Transfers In July for \$3,000,000: HEERF o State covered STRS (account 3109 and 8699) in the amount of \$7,917,457 not included  
o Transfers In Sep for \$48,023: F & A Recoveries o 5900 Fees/Other July for \$1,541,224: Free City College Refund for FY20 o 5800 increase to \$271,316 to cover \$100,000 Intercollegiate Athletics (U-7770-8531-0800-S)  
o Transfers In Aug for \$175,237: Contract Ed/Continuing Ed o 7xxx Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21