



2022-23

# Tentative Budget



San Francisco Community College  
50 Frida Kahlo Way  
San Francisco, CA 94112

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## **FOREWORD**

This document contains the annual budget for fiscal year 2022-23. As specified by the California Code of Regulations, the governing board of each community college district is required to adopt a Tentative Budget for the ensuing fiscal year on or before June 30<sup>th</sup>. The code further requires a hearing and the adoption of a final budget on or before the 15<sup>th</sup> day of September. The Budget contained herein is recommended as the Tentative Budget. The Final Budget will be presented subject to confirmation of final revenue forecasts and state funding allocations.



# CITY COLLEGE OF SAN FRANCISCO

## Board and Administration

### BOARD OF TRUSTEES

Dr. Brigitte Davila	.....	President
John Rizzo	.....	Vice President
Aliya Chisti	.....	Member
Dr. Murrell Green	.....	Member
Thea Selby	.....	Member
Shanell Williams	.....	Member
Alan Wong	.....	Member
Malinalli Villalobos	.....	Student Trustee

### ADMINISTRATION

Dr. David Martin.....Chancellor and Chief Executive Officer

### COLLEGE ADMINISTRATORS

Dr. John al-Amin.....Vice Chancellor, Finance and Administration  
 Thomas Boegel.....Vice Chancellor, Academic and Institutional Affairs  
 Dr. Lisa Cooper-Wilkins.....Vice Chancellor, Student Affairs

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**CITY COLLEGE OF SAN FRANCISCO  
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# Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.



## DESCRIPTION OF FUNDS

The following is a brief discussion of the funds included in the District's 2022-23 Tentative Budget:

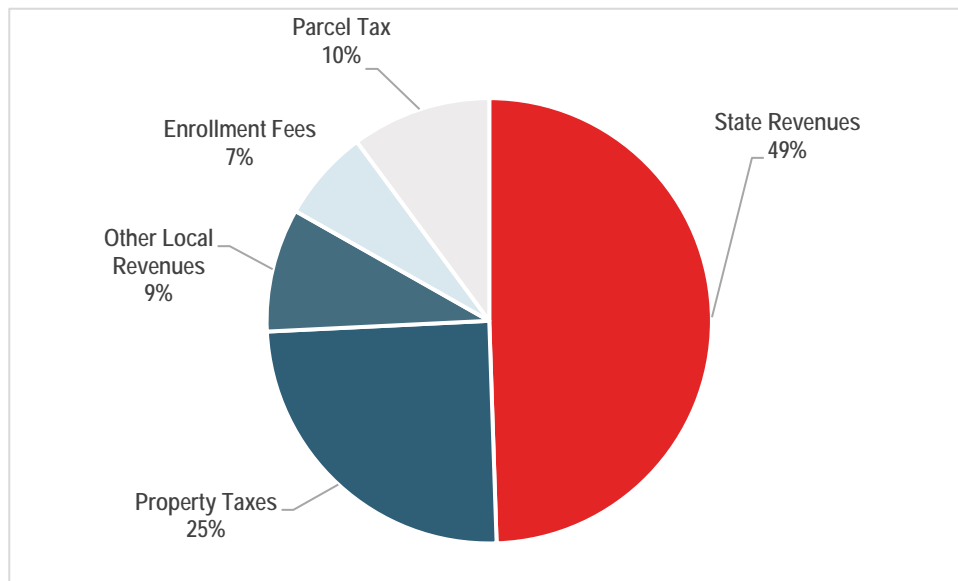
### **DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED**

The 2022-23 General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance, and operations.

Resources are allocated within this fund in accordance with Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability. Central to these documents is the concept of resource allocation to support the schedules of classes offered by the College within any fiscal year.

Under the State's funding model, there are five major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 90% of the revenue received. In addition, CCSF receives local sales tax and a local parcel tax.

**Major Sources of Revenue  
FY22-23**



# Description of Funds

## General Fund Restricted

The 2022-23 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies' funding terms and conditions. Examples of these funds include EOPS, CARE, DSPS, Basic Skills, CalWorks, TANF, and Nursing Education.

## Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds from specific revenue sources whose expenditures are legally restricted. The primary Special Revenue Fund used by the District is to account for the Parcel Tax that was originally approved by the voters on November 6, 2012. The ballot language on which the voters casted their votes read, "To provide City College of San Francisco with funds the State cannot take away; offset budget cuts; prevent layoffs; provide an affordable, quality education for students; maintain essential courses including, but not limited to, writing, math, science, and other general education; prepare students for four-year universities; provide workforce training including, but not limited to nursing, engineering, technology, and business; and keep college libraries, student support services, and other instructional support open and up-to-date". Each parcel in San Francisco is levied \$99 annually. Proposition B, approved in 2016, which extended the provisions of Proposition A (approved in 2012) expires in 2035.

## Child Development Fund

The Child Development Fund accounts for the revenues and expenditures for the operations and support of childcare and development services. Sources of revenue within this fund include grants from the state and parent fees.

## Trust and Agency Funds

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds. There are dozens of individual trust and agency funds stemming from funds raised by individual departments and programs.

## Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of State and locally funded capital projects and scheduled maintenance projects.

## Bond Construction Funds

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

In November 2001, the voters approved Proposition A, which provided \$195,000,000 to pay for capital improvements to eliminate outdated bungalows, improve disabled accessibility, complete technology networks, and construct new campuses in the Mission and Chinatown/North Beach neighborhoods.

In November 2005, the voters approved Proposition A, which provided \$246,300,000 to pay for capital improvements to increase student access to advanced computer technology and bio\stem cell technology, renovate existing classrooms, and build new facilities for upper division classes, neighborhood classes and the performing arts.

In March 2020, votes approved an additional measure, Proposition A, which provided \$845 million, to fund extensive campus improvement projects at the Ocean Campus; including a new science building, modernized facilities for career training programs at the Bayview-Hunters Point Campus on Evans Avenue and repairs and upgrades to nearly all classroom buildings, some of which have not been renovated for over fifty years.

### **Other Post-Employment Benefits Reserve Fund**

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

### **Self- Insurance Fund**

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property and liability and workers' compensation programs.

### **Student Center Fee Fund**

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

### **Student Financial Aid Fund**

The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.

# City College of San Francisco

## 2022-23 Budget Assumptions

The following assumptions were used to develop the 2022-23 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

### **General Assumptions**

1. The 2022-23 Tentative Budget will be balanced.
2. Consistent with past practice, the college budget relies on the continuation of prior plans, program reviews, and planning processes as the basis for the development of the expenditure budgets.
3. The 2022-23 budget was developed taking into consideration that the District continues to receive stability funding.

### **Revenue Assumptions**

4. Continued stability funding per Education Code Section 84750.4, sub-sections (g)(3)(a) and (g)(3)(b) –
  - (a) From the 2019–20 fiscal year to the 2025–26 fiscal year, inclusive, the San Francisco Community College District, the rates for computing the hold harmless provisions pursuant to paragraphs (1) and (2) shall be multiplied each year by the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases to FTES. The level of funding for the San Francisco Community College District shall be adjusted to include a basic allocation based on the number of colleges and comprehensive centers in the district consistent with the basic allocation rates used in the 2017–18 fiscal year, multiplied by the 2018–19 fiscal year cost-of-living adjustment and adjusted for changes in the cost-of-living in subsequent annual budget acts. The intent of these adjustments is to provide the San Francisco Community College District with the greater of the amount that would have been calculated pursuant to the requirements of Section 84750.5, as that section read on January 1, 2018, adjusted for annual changes in the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases in FTES, or the amount computed pursuant to the funding formula established in this section.
  - (b) For purposes of computing the FTES attributable to this paragraph and subdivision (d), for seven fiscal years beginning in the 2017–18 fiscal year, the San Francisco Community College District shall be entitled to restoration of any reduction in apportionment revenue due to decreases in FTES, up to the level of attendance of FTES funded in the 2012–13 fiscal year, if there is a subsequent increase in FTES Enrollment.
5. Growth/access funds of 0.0%.
6. Cost of Living Adjustment (COLA) of 6.56% for FY23.
7. Full Time Equivalent Student (FTES) funded base of 19,626 based on 2021-22, subject to recalculation of P2 attendance.
8. Anticipated property tax receipts of \$45.2 million.

9. Unrestricted lottery at approximately \$200 per funded FTES.
10. Continued Measure A Parcel Tax revenue of \$19.9 million.
11. Continued Sales Tax Revenue of \$14.5 million.

**Expenditure Assumptions**

12. Faculty expenditures for teaching, part-time office hours, non-teaching and department chair are being updated and realigned.
13. Projected STRS contribution of 19.1%; SFERS contribution of 24.41%, and CalPERS contribution 23.38%.
14. Increase of \$400 thousand for districtwide utilities costs.
15. Allocation of \$2.1 million to cover the 4<sup>th</sup> year of the 2019 Supplemental Employee Retirement Plan.
16. OPEB ongoing payments of \$10.8 million, plus accrual of \$1.9 million for current employees.
17. Allocation of \$2.6 million to Buildings and Grounds for deferred maintenance.
18. Allocation of \$2.6 million to IT for technology related priorities.

# **Budget Resolution**

**DATE: June 23, 2022**

**SUBJECT: GENERAL FUND**

## **Adoption of Tentative 2022-23 Budget**

### **BACKGROUND INFORMATION:**

The California Code of Regulations requires the governing board of each community college district to adopt a Tentative budget for the ensuing fiscal year on or before June 30th. The Tentative Annual Budget for 2022-23 is a roll-over of current expenses plus unavoidable cost increases and any anticipated state revenue.

### **Tentative Annual Budget for 2022-23**

The 2022-23 Tentative Budget for the General Fund Unrestricted is based on the Governor's May Revised Budget with projected revenue and resources totaling **\$196,533,975** which represents the sum of state and local allocations and fees. As we are currently processing current year expenditures, we have not included any of current years forecasted unreserved ending fund balance.

After the State budget is approved, a Final FY 2022-23 District Budget will be developed and will be presented at the September 2022 Board of Trustees meeting.

The recommended 2022-23 Tentative Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval, is as follows:



## **Part 1: Adoption of the Tentative Annual Budget**

Section 1 In accordance with Title 5, California Code of Regulations, Section 58196 the Board of Trustees of the San Francisco Community College District hereby adopts the Tentative Annual Budget for 2022-23, hereafter termed the Tentative Annual Budget of the San Francisco Community College District, as detailed on Community College District forms and summarized by fund, purpose, and amount as follows:

Section 2 Any action taken by the Board of Trustees at its meeting June 23, 2022, shall be incorporated in the 2022-23 Tentative Annual Budget and a copy of the 2022-23 Tentative Annual Budget with modifications shall be placed in the official files of the Board of Trustees.

Section 3 The estimated receipts, income and revenue enumerated in the Tentative Annual Budget are hereby appropriated to the funds and departments indicated in the Tentative Annual Budget for the purpose of meeting expenditure appropriations provided in the Tentative Annual Budget. These proposed expenditures are hereby appropriated to the funds and departments enumerated in the Tentative Annual Budget. Each department for which an expenditure appropriation is made is hereby authorized to use, in the manner provided by law, the amounts so appropriated for the purpose specified in the Tentative Annual Budget.

Section 4 The Chancellor and Vice Chancellor of Finance and Administration are also authorized to execute all necessary budgetary documents, including current and subsequent budget transfers as required to maintain depository accounts with the San Francisco Controller and Treasurer, provided they are within the purposes and amounts of the budgets adopted on Community College District forms.

Section 5 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to withhold filing the documents described in Section 4 above until such time as they are legally required to be filed with the local and state agencies.

Section 6 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized and obligated to the Administrative Provisions as contained in the attachment to this resolution entitled, Administrative Provisions, 2022-23.



## **Part 2: General Fund Restricted**

The General Fund - Restricted portion of the SFCCD Tentative Annual Budget contains appropriation of categorical funds from various granting agencies, thru RFP's, Apportionment, Allocations, Subcontracts, Sub- Recipient Agreements, Fee Based Programs, Property rentals and overhead. Such appropriation shall be increased or decreased in accordance with the amount made available during the year 2022-23 by cash receipts or allocations from the State of California or by amounts carried over from the prior fiscal year. Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

## **Part 3: Child Development Fund**

The Child Development Fund portion of the SFCCD Tentative Annual Budget contains appropriations of categorical funds from California Department of Education thru RFP's, Subcontracts, Sub-Recipient Agreements or gifts from various donors. Such appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2022-23 by cash receipts or allocations from the State of California. Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

## **Administrative Provisions 2022-23**

Section 1 Because total appropriations contained in the Tentative Annual Budget are based on estimated revenues which may not be fully realized, it shall be incumbent upon the Chancellor and Vice Chancellor of Finance and Administration to review revenue estimates each month. If such revenue estimates indicate a shortage, the Chancellor and Vice Chancellor of Finance and Administration are authorized to freeze an equivalent amount of expenditure appropriations and report this action to the Board of Trustees. These frozen appropriations may only be released if subsequent estimates indicate that the collection of the amount originally estimated is assured.

Section 2 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to make any transfer necessary to correct technical errors. In contrast, transfers from the unallocated appropriations to any expenditure classification shall be made only by formal resolution approved by a two-thirds vote of the members of the Governing Board as provided for in Title 5, California Code of Regulations, Section 58199. Transfers between subordinate accounts within a single major classification may be made by the Chancellor and Vice Chancellor of Finance and Administration.

Section 3 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized; first, to expend from the available funds budgeted for any approved position; second, to transfer subject to the provisions of Title 5, California Code of Regulations, Section 58199 and expend from the available funds budgeted for personal services; and third, to transfer subject to the provisions of Title 5, California Code of Education, Section 58199 and expend from any other available budgeted funds for lump sum payments to classified employees upon death or retirement for service or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission Rules 22, Section 22.02.B9. Provided, however, that the position held by an employee who is entitled to such lump sum payment will not be filled with either a permanent or temporary replacement until such lump sum payment has been recovered from funds budgeted for personal services, and further provided that in the event that said position must be filled immediately it may be so filled on the authorization of the Chancellor or the Vice Chancellor of Finance and Administration.

Section 4 That the San Francisco Community College District is hereby authorized and directed to continue the existing special and trust funds, reserves; and the receipts in each such fund are hereby appropriated in accordance with law and the conditions under which such fund was established. The Chancellor and the Vice Chancellor of Finance and Administration are hereby authorized and directed to set up additional special and trust funds and reserves as may be created by either additional requests or under other conditions and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each fund was established.

Section 5 That whenever the San Francisco Community College District shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation any money or property to be converted into money, there shall be set up in the accounting records of the San Francisco Community College District, a special fund or account evidencing the amount received and specifying the special purposes for which it has been received and for which it is held. Such an account or fund shall be maintained as long as any portion of said money or property remains. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received.

Section 6 Permanent certificated and classified positions continued or created by the Board of Trustees in the Tentative Annual Budget, may be increased, decreased, or reclassified only by approval of the Chancellor and Vice Chancellor of Finance and Administration. Funds provided with approval of the Chancellor and Vice Chancellor of Finance and Administration may be used to provide temporary employment when it becomes necessary to replace a permanent occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy for a permanent classified position. Funds provided in the Tentative Annual Budget for permanent certificated positions may be with the approval of the Chancellor and Vice Chancellor of Finance and Administration transferred to other certificated positions.

Section 7 Money received as payment for damage to SFCCD property is hereby appropriated to pay the cost of repairing such equipment or property. Any excess funds, and any amount received for damaged equipment which is not to be repaired shall be credited to Miscellaneous Revenues of the General Fund; provided that where the property is damaged during construction and such construction is funded from the Capital Outlay Projects Fund, the excess funds shall be credited to the specific construction project in the Capital Outlay Projects Fund.

**RECOMMENDATION:**

**RESOLVED:** Any and all changes to the Tentative Budget adopted by the Board of Trustees at its meeting June 23, 2022, shall be incorporated into the final budget.

**FURTHER BE IT RESOLVED:** That the Chancellor, Vice Chancellor of Finance and Administration, and/or their designee are hereby authorized to execute any and all documents on behalf of the District to effectuate this resolution.

## Unrestricted General Fund + Parcel Tax Summary 2022-23 Tentative Budget

Account Type	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
<b>Beginning Fund Balance</b>	<b>\$ (370,604)</b>	<b>\$ 7,355,535</b>	<b>\$ 7,271,910</b>
Federal Revenues	-	-	-
State Revenues	93,190,555	88,665,442	97,221,511
Local Revenues	68,693,457	73,731,539	79,377,526
Parcel Tax	19,518,892	19,934,937	19,934,937
Transfers in	11,088,780	4,163,951	-
<b>Total Revenue</b>	<b>192,491,685</b>	<b>186,495,869</b>	<b>196,533,974</b>
Certificated Salaries	72,118,871	62,590,344	62,827,685
Administrative Salaries	6,692,776	5,588,984	5,313,819
Classified Salaries	40,032,363	39,994,509	39,053,987
Employee Benefits	49,016,212	50,794,983	52,187,877
Supplies/Materials	547,015	510,436	456,836
Other Operating Expenses	15,466,105	16,710,231	18,733,655
Capital Outlay	101,923	173,840	5,352,796
Transfers out	790,281	10,216,167	12,607,319
<b>Total Expenditures</b>	<b>184,765,546</b>	<b>186,579,494</b>	<b>196,533,974</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ 7,726,139</b>	<b>\$ (83,625)</b>	<b>\$ 0</b>
<b>Ending Fund Balance</b>	<b>7,355,535</b>	<b>7,271,910</b>	<b>7,271,910</b>

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
8590	Other CDE Revenues	\$ 990,906	\$ 2,404,218	\$ 2,405,000
8611	State General Apportionment	48,230,908	60,082,895	64,735,760
8612	Apprenticeship Allow	366,052	391,991	400,000
8616	Other General Apportionments	-	-	
8618	Part time Faculty Allocation	476,522	424,715	425,000
8630	EPA Revenues	32,536,173	20,813,398	25,513,054
8671	Homeowner's Prop Tax Relief	76,527	46,787	-
8681	ST Lottery Proceeds	3,051,897	2,525,131	3,122,396
8691	ST Mandated Costs	619,747	686,458	620,301
8699	Other Misc. ST Revenues	7,917,457	-	-
8611A	Prior YR Corrections-St Apportion	(1,241,435)	1,149,216	-
8611E	SGA 2% Enrollment Fee Allowance	165,802	140,633	-
<b>State Revenues</b>		<b>93,190,555</b>	<b>88,665,442</b>	<b>97,221,511</b>
8811	Tax Allocation, Secured Roll	35,982,527	40,323,709	38,117,765
8812	Tax Allocation, Supplemental Roll	930,610	550,505	663,494
8813	Tax Allocation, Unsecured Roll	2,171,816	2,378,822	2,867,067
8816	Prior year taxes	(53,633)	(358,914)	-
8817	ERAF	3,445,224	4,002,998	4,000,000
8818	Redevelopment AB 1290	800,317	1,875,606	2,000,000
8819	Prop Tax Rev-Voted Indebtedness-P39	2,658,109	927,215	1,000,000
8821	Cont, Gifts, Endowments	-	-	-
8827	Save A Class Donation	97	126	
8831	Contract Instructional Serv	411,017	392,173	400,000
8851	Rentals/Leases	55,299	57,244	60,000
8861	Interest/Invest Inc	25,359	21,925	22,000
8865	Enrollment Fees-Summary (Budget)	-	-	
8872	Community Service Classes	3,174	-	
8874	Enrollment	-	-	
8879	Student Records	75	162	
8889	Other Student Fees	75	27	
8891	Other Local Revenues	2,042	13,117	2,652,827
8892	Traffic Fines	849	255	-
8895	Sales Taxes (Prop A)	9,700,793	10,380,004	14,500,000
8811A	Other Property Taxes	-	-	
8861T	Interest/Invest Inc-TRAN	-	-	

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
8866A	Enrollment Fees-Summer	856,658	1,063,034	1,063,034
8866B	Enrollment Fees-Fall	6,414,999	5,875,468	5,875,468
8866C	Enrollment Fees-Spring	6,415,574	7,444,113	7,444,113
8866D	Enrollment Fees-PY	(71,005)	(26,340)	(26,340)
8867D	Enroll BOGG-PY	88	298	298
8867L	BOG A Waiver Summer	(138)	-	-
8867M	BOG A Waiver Fall	(943)	(893)	(893)
8867N	BOG A Waiver Spring	(2,760)	(496)	(496)
8867O	BOG B Waiver Summer	(194,833)	(202,259)	(202,259)
8867P	BOG B Waiver Fall	(1,309,137)	(1,171,294)	(1,171,294)
8867Q	BOG B Waiver Spring	(1,368,520)	(1,479,507)	(1,479,507)
8867R	BOG C Waiver Summer	(150,650)	(167,487)	(167,487)
8867S	BOG C Waiver Fall	(1,185,213)	(1,118,987)	(1,118,987)
8867T	BOG C Waiver Spring	(1,154,499)	(1,278,711)	(1,278,711)
8867U	BOG S Waiver Summer	-	-	-
8867V	BOG S Waiver Fall	(1,357)	(744)	(744)
8867W	BOG S Waiver Spring	(2,576)	(1,042)	(1,042)
8867X	BOG Waivers PY	13,064	(1,439)	(1,439)
8868A	Non-Resident Fees-Summer	516,780	660,116	660,116
8868B	Non-Resident Fees-Fall	4,245,455	4,338,262	4,338,262
8868C	Non-Resident Fees-Spring	4,110,315	5,113,501	5,058,187
8868D	Non-Resident Fees-PY	(232,793)	(116,510)	(116,510)
8868F	AB540 SUMMER	(138,185)	(160,891)	(160,891)
8868G	AB540 FALL	(997,600)	(1,007,922)	(1,007,922)
8868H	AB540 SPRING	(948,590)	(1,248,892)	(1,248,892)
8868I	AB540 PR YR ADJ's	(33,462)	(15,160)	(15,160)
8868L	SB 150/AB 2364 HS Exemption SU	(32,770)	(50,320)	(50,320)
8868M	SB 150/AB 2364 HS Exemption FL	(129,050)	(150,463)	(150,463)
8868N	SB 150/AB 2364 HS Exemption SP	(95,990)	(172,312)	(172,312)
8868O	SB 150/AB 2364 HS Exemption PY	(24,081)	(5,267)	(5,267)

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
8868Q	AB 13 Exemption NRT for Veterans-SU	(161,965)	(241,005)	(241,005)
8868R	AB 13 Exemption NRT for Veterans-FL	(869,565)	(1,289,445)	(1,289,445)
8868S	AB 13 Exemption NRT for Veterans-SP	(1,092,720)	(1,486,503)	(1,486,503)
8868T	AB 13 Exemption NRT for Veterans-PY	114,081	48,784	48,784
8886D	Exempt NRT Cap Out PY AB 13	105	-	
8889A	Student Credit Bal Adjustment	-	303	
8893I	Miscellaneous Income	70,943	16,575	
8893L	Vending Machines	45	-	
<b>Local Revenues</b>		<b>68,693,457</b>	<b>73,731,539</b>	<b>79,377,526</b>
<b>Parcel Tax</b>	<b>Prop A-City College Parcel Tax</b>	<b>19,518,892</b>	<b>19,934,937</b>	<b>19,934,937</b>
8950	F & A Recoveries	1,051,911		-
8981	Transfer in - General Unrestricted	-		-
8982	Transfer in - General Restricted	10,036,869		-
8994	Transfer in-Bond Fund			-
<b>Transfers in</b>		<b>11,088,780</b>	<b>4,163,951</b>	<b>-</b>
<b>Total Revenue</b>		<b>192,491,685</b>	<b>186,495,869</b>	<b>196,533,974</b>
1120	Faculty-Sch1	41,726,672	36,810,765	36,416,188
1129	Faculty-Long Term Substitutes	-	59,220	95,712
1210	Administrators	6,692,776	5,588,984	5,313,819
1220	Nonteaching-Sch1	2,957,122	2,808,313	2,779,935
1230	Librarians-Sch1	1,444,396	1,426,878	1,217,159
1240	Counselors-Sch1	5,679,520	4,487,749	3,855,189
1250	Student Health Personnel	58,764	94,964	101,657
1280	Supervisors	799,071	566,649	336,549
1322	Faculty-Regular Hours	165,300	190,556	190,556
1323	Faculty-Reg Hours PBL	13,070,401	11,035,533	12,795,997
1324	Faculty-Summer/Int Hourly	1,451,665	1,160,097	1,160,097
1325	Faculty-Subs	98,954	275,183	275,183
1333	Faculty-Reg Hours Overload	2,176,183	1,734,126	1,679,582
1422	Nonteaching-Hourly	2,208,840	1,736,115	1,674,557
1423	Part-time Office Hours	248,398	175,462	175,462
1424	Nonteaching-Sum/Int			28,760
1434	Librarians-Sum/Int	-	-	18,980
1424	Nonteaching-Sum/Int	-	-	-

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
1442	Counselors-Hourly	-	2,611	-
1484	Supervisors-Stipends	25,819	26,123	26,123
1990	Grievance-Academic Settle	7,767	-	-
<b>Certificated Salaries</b>		<b>78,811,647</b>	<b>68,179,329</b>	<b>68,141,505</b>
2110	Classified-Reg	34,334,614	33,785,243	32,880,403
2115	Governing Board	37,958	31,943	38,401
2210	Instructional Aides-Reg	2,509,936	2,845,973	2,433,727
2330	Classified-NI Temp	1,916,091	1,943,737	1,136,007
2334	Classified-Sum/Int			59,296
2340	Classified - Class 9910 only	447	-	-
2370	Classified-NI Coll Aide	128,902	118,813	
2374	Classified-Summer Lab Aide	3,644	3,507	-
2375	Classified-NI Coll Aide Work Study	-	-	-
2380	Classified-Overtime	603,046	717,998	717,998
2410	Instructional Aides-Non-Reg Temp	496,152	547,217	1,788,155
2888	P-Share Time	1,574	78	-
2990	Grievance-Class Settle	-	-	-
<b>Classified Salaries</b>		<b>40,032,363</b>	<b>39,994,509</b>	<b>39,053,987</b>
3101	STRS	2,077	1,127	-
3102	STRS - Administrators	573,633	506,836	481,883
3109	STRS - Certificated	17,956,699	8,904,426	9,809,295
3202	PERS - Administrators	-		-
3205	PERS - Classified SEIU	461,115	371,478	536,126
3302	OASDI - Administrators	100,180	87,552	83,242
3303	OASDI- Stationary Engineers	101,423	88,459	87,566
3304	OASDI - Classified Managers	26,013	28,694	24,476
3305	OASDI - Classified SEIU	1,993,168	2,014,053	1,524,626
3306	OASDI - Crafts	78,772	78,019	74,059
3307	OASDI - Governing Board	2,087	1,700	2,381
3308	OASDI - CalWorks	28	-	-
3309	OASDI - Certificated	102,266	84,390	97,852
3322	Medicare - Administrators	91,266	74,773	76,861
3323	Medicare - Stationary Engineers	23,888	22,202	71,465
3324	Medicare - Classified Managers	6,964	7,420	14,396
3325	Medicare - Classified SEIU	493,737	500,352	493,626
3326	Medicare - Crafts	18,422	18,246	17,320



# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
3327	Medicare - Governing Board	488	398	557
3328	Medicare - CalWorks	6	-	-
3329	Medicare - Certificated	988,634	832,072	911,447
3402	Health Plan - Administrators	440,396	488,578	416,000
3403	Health Plan - Stationary Engineers	136,470	140,994	117,000
3404	Health Plan - Classified Managers	13,268	21,743	21,743
3405	Health Plan - Classified SEIU	4,316,971	4,769,669	4,641,928
3406	Health Plan - Crafts	149,747	178,084	143,000
3407	Health Plan - Governing Board	49,752	58,794	58,794
3409	Health Plan - Certificated	7,551,049	7,688,182	7,760,749
3422	Dental - Administrators	59,705	64,751	57,600
3423	Dental - Stationary Engineers	24,072	24,092	16,200
3424	Dental - Classified Managers	5,293	6,883	6,883
3425	Dental - Classified SEIU	717,350	756,855	708,305
3426	Dental - Crafts	22,686	25,855	19,800
3427	Dental - Governing Board	8,674	9,963	9,963
3429	Dental - Certificated	1,142,954	1,125,792	978,075
3432	Life Insurance - Administrators	3,380	3,664	3,200
3433	Life Insurance - Stationary Engineers	1,384	1,385	900
3434	Life Insurance - Classified Manager	304	396	1,000
3435	Life Insurance - Classified SEIU	40,826	43,140	34,121
3436	Life Insurance - Crafts	1,304	1,486	1,100
3437	Life Insurance - Governing Board	642	666	800
3439	Life Insurance - Certificated	47,781	49,722	66,739
3461	Post Retirement	32,295	10,476,598	10,800,000
3502	SUI - Administrators	4,764	29,575	26,569
3503	SUI - Stationary Engineers	1,983	8,250	4,965
3504	SUI - Classified Managers	540	2,734	4,964
3505	SUI - Classified SEIU	38,648	185,514	163,269
3506	SUI - Crafts	1,479	6,938	5,972
3509	SUI - Certificated	32,554	341,884	304,914
3602	Workers Comp - Administrators	101,222	85,157	80,964
3603	Workers Comp - Stationary Engineers	26,334	24,591	15,585
3604	Workers Comp - Classified Managers	7,773	8,257	8,257
3605	Workers Comp - Classified SEIU	565,750	558,868	543,900
3606	Workers Comp - Crafts	20,962	20,840	18,752

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
3607	Workers Comp - Governing Board	596	502	502
3609	Workers Comp - Certificated	1,130,614	948,110	937,947
3652	OPEB	12,749	908,190	1,287,087
3702	SF Retirement - Administrators	583,752	465,589	1,441,221
3703	SF Retirement - Stationary Engineer	349,850	281,900	242,333
3704	SF Retirement - Classified Managers	113,489	107,688	318,085
3705	SF Retirement - Classified SEIU	7,860,633	6,949,213	6,309,939
3706	SF Retirement - Crafts	308,098	271,648	301,575
3709	SF Retirement - Certificated	67,252	30,047	-
3710	SF Retirement - Students	-	-	-
3913	SUSP-Other Benefits	-	-	-
3993	Other-Fingerprinting	-	-	-
<b>Employee Benefits</b>		<b>49,016,212</b>	<b>50,794,983</b>	<b>52,187,878</b>
4000	Budget-Supplies/Materials	-	-	-
4102	Textbooks	330	-	-
4103	Other Books	-	72	72
4301	Printing Supplies	27,462	18,768	20,118
4302	Computer Supplies	929	703	754
4303	Other Supplies	446,532	389,741	367,595
4304	Durable Supplies	906	11,538	12,224
4305	Instructional Supplies	50,565	42,094	14,978
4306	Food Supplies	-	-	-
4402	Uniforms	20,290	47,519	41,095
4405	Paper/Plastic Supplies	-	-	-
<b>Supplies/Materials</b>		<b>547,015</b>	<b>510,436</b>	<b>456,836</b>
5000	Budget-Other Operating Expenses	-	-	-
5101	Instructional Service Agreements	596,010	427,419	436,005
5110	Guest Lecturer	15,940	294	-
5120	Computer Consulting	-	-	-
5130	Dues and Memberships	174,248	193,281	197,164
5131	Participants Cost	-	-	-
5190	Other Consulting	3,059,517	1,558,983	3,669,271
5191	Misc. Personal Services	-	-	-
5192	Stipends	-	-	-
5202	Conference and Food Services	1,600	8,858	9,191

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
5210	Travel - Non-Local	3,120	41,626	183,239
5212	Travel - Local	16,331	18,310	18,179
5254	Election	-	-	
5350	Postage	8	-	
5410	Insurance	1,903,640	5,550,385	3,155,368
5510	Water/Sewage	323,202	270,371	688,126
5520	Gas/Electricity	1,218,287	1,038,926	2,097,326
5530	Telephone	173,043	107,886	274,581
5560	Housekeeping	118,350	142,813	360,282
5610	Other Property Leases	1,008,216	359,134	365,646
5620	Property Leases - SFUSD	155,556	-	
5631	Vehicle Leases	-	-	-
5632	Copier Leases	800,874	882,300	926,415
5633	Other Leases	101,783	100,947	105,994
5640	Maintenance & Repair - Non-Equipment	1,219,919	997,438	1,047,310
5650	Maintenance & Repair - Equipment	272,984	243,204	255,364
5655	Maintenance & Repair - Vehicles	10,216	16,206	17,016
5656	Software License Fees	1,642,173	1,942,668	2,733,252
5657	Maintenance - Hazardous Materials	45,898	41,601	43,681
5658	Maintenance - Other	1,138	5,075	5,329
5720	Litigation	-	-	
5721	Judgments/Claims/Settlements	-	-	
5722	Legal Services	630,233	612,428	512,429
5724	Investigations	2,600	4,599	3,680
5730	Elections	791,624	-	-
5801	Broadcasting	35,843	70,694	70,693
5802	Print Advertising	-	-	
5803	Other Advertising	7,246	8,552	24,552
5805	Student Outreach	1,497	1,091	1,230
5831	Intercollegiate Athletics	-	-	
5901	Interest expense	75,068	-	
5902	Testing Services	-	2,287	2,304
5903	City Services/Elections	-	-	1,000,000
5904	Meals for Governing Board	948	3,837	3,866
5905	Bad Checks	(121)	162	164
5906	Credit Card Fees	130,938	123,552	136,463

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
5907	Over/Short	55	1	1
5908	Bank Service Fees	56,254	43,063	43,386
5909	Receivable Write-Off	710,891	1,657,981	16,811
5910	Other Expenses	25,529	17,314	17,314
5911	Tuition Reimbursement	21,994	16,983	15,748
5912	Fees for Services	86,563	184,383	180,579
5913	Banquet and Other Food Expenses	-	11,606	111,693
5914	Governmental Fees, Taxes & Licenses	26,891	3,974	4,004
<b>Other Operating Expenses</b>		<b>15,466,105</b>	<b>16,710,230</b>	<b>18,733,654</b>
6100	Site Improvements	-	-	2,600,000
6302	Books	185	164	126
6304	Databases	48,698	39,663	30,403
6306	Periodicals	12,263	13,869	10,679
6308	Video	11,965	10,560	8,131
6411	Add-Furniture/Fixtures	-	8,127	10,301
6412	Add-Vehicles	-	48,296	43,170
6413	Add-Computer Equipment	-	-	2,600,000
6414	Add-Miscellaneous Equipment	5,272	-	-
6433	Replacement-Computer Equipment	-	-	2,592
6434	Replacement-Miscellaneous Equipment	-	-	-
6441	Add-Non-Cap Custodial Furniture/Fix	-	-	-
6443	Add-Non-Cap Computer Equip	(27)	2,376	-
6444	Add-Non-Cap Custodial Misc. Equip	-	9,511	-
6451	Add-Expendable Furniture/Fixt	1,859	-	-
6453	Add-Expendable Computer Equip	4,467	1,018	1,110
6454	Add-Expendable Misc. Equipment	17,241	40,256	46,283
<b>Capital Outlay</b>		<b>101,923</b>	<b>173,840</b>	<b>5,352,796</b>
7330	Transfer out – Cafeteria	790,281	790,281	1,107,318
7340	Transfer out - Child Development	-	-	1,200,000
7355	Transfer out-Bond Fund	-	1,232,033	-
7370	Transfer out - Self Insurance	-	-	6,000,000
7371	Transfer out – OPEB	-	-	4,000,000
7901	Unallocated Costs	-	-	300,000
7902	Board Designated Reserve for Contingency	-	8,193,853	-
<b>Transfers Out</b>		<b>790,281</b>	<b>10,216,167</b>	<b>12,607,318</b>

# Unrestricted General Fund + Parcel Tax Detail

## 2022-23 Tentative Budget

Account	Account Title	FY21 Actuals	FY 22 Forecast	FY 23 Tentative Budget
<b>Total Expenditures</b>		<b>184,765,546</b>	<b>186,579,494</b>	<b>196,533,975</b>
<b>Net Surplus/(Deficit)</b>		<b>\$ 7,726,139</b>	<b>\$ (83,625)</b>	<b>\$ (0)</b>

## Restricted General Fund Summary 2022-23 Tentative Budget

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>3,105,985</b>	<b>3,242,044</b>	<b>2,913,911</b>
<b>Revenues</b>			
Federal Revenue	22,222,463	8,543,034	7,899,544
State Revenues	26,682,777	33,506,486	34,559,940
Local Revenues	5,422,295	3,736,765	3,778,752
Transfers	(722,490)		
<b>Total Revenues</b>	<b>53,605,045</b>	<b>45,786,285</b>	<b>46,238,236</b>
<b>Expenditures</b>			
Academic Salaries	10,747,594	11,288,313	11,984,079
Classified Salaries	9,023,780	12,518,312	13,003,764
Benefits	7,269,068	7,796,060	9,662,780
Supplies & Materials	1,174,176	1,451,969	1,774,021
Services & Other Operating	2,945,586	3,646,469	3,693,312
Equipment	815,991	3,804,250	1,460,189
Transfers	21,492,791	5,609,046	5,914,978
<b>Total Expenditures</b>	<b>53,468,986</b>	<b>46,114,419</b>	<b>47,493,124</b>
<b>Total Surplus/(Deficit)</b>	<b>136,059</b>	<b>(328,133)</b>	<b>(1,254,888)</b>
<b>Ending Reserve Balance</b>	<b>3,242,044</b>	<b>2,913,911</b>	<b>1,659,024</b>

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8120	Higher Education Act	10,270,142	6,666,342	5,466,342
8130	Workforce Investment Act	-		
8140	TANF-Federal	70,937	74,427	70,937
8150	Student Financial Aid	863,499	300,000	800,000
8170	Vocational/Applied Tech	1,021,794	400,000	400,000
8190	Other Federal Restricted Revenues	9,083,606	200,000	200,000
8199	Other Federal Revenues	-	-	60,000
8290	Ca Dept Ed-Fed Pass Thru	912,485	902,265	902,265
	<b>Total Federal Revenues</b>	<b>22,222,463</b>	<b>8,543,034</b>	<b>7,899,544</b>
8501	State Revenue	-		
8590	Other CDE Revenues	-		
8611	State General Apportionment	1,290	62,298	67,895
8615	Basic Skills	1,296,595	1,741,456	1,741,456
8622	EOPS	1,700,752	1,821,246	1,821,246
8623	DSPS	1,964,454	2,178,476	2,178,476
8624	State Calworks Allocations	417,374	440,454	488,311
8626	BFAP Apportionment	686,982	686,982	686,982
8627	Matriculations	7,075,332	8,043,666	9,043,666
8628	Instructional M&E Allocations	-		-
8629	Other Gen Categorical Allocations	4,337,050	5,942,500	5,942,500
8655	Economic Programs	758,734	589,409	589,409
8656	Other Reimb Categoricals	1,010,795	1,000,000	1,000,000
8681	ST Lottery Proceeds	1,318,936	1,000,000	1,000,000
8691	ST Mandated Costs	-		
8694	MAA Reimbursement	-		
8699	Other Misc. ST Revenues	6,114,483	10,000,000	10,000,000
	<b>Total State Revenues</b>	<b>26,682,777</b>	<b>33,506,486</b>	<b>34,559,940</b>
8821	Contributions, Gifts, Endowments/Tax allocation	125		
8823	City College Foundation	113,080	-	
8824	Foundations Sources	21,461	60,000	60,000
8825	Scholarship Donations	22,000		
8831	Contract Instructional Serv	908,340	600,000	600,000
8832	SF City Sub-Contracts	754,196	500,000	500,000
8833	Other Contract Services	234,008	300,000	300,000

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8851	Rentals/Leases	-		
8861	Interest/Invest Inc	-		
8872	Community Service Classes	129,113	135,000	135,000
8876	Health Service Fees-Summary	768,647	750,000	750,000
8881	Parking Fees-Summary	3,503	110,000	110,000
8885	ESLIP	113,985	115,000	150,000
8889	Other Student Fees	15,276	53,013	50,000
8891	Other Local Revenues	2,286,791	1,073,752	1,073,752
8892	Traffic Fines	30,947	30,000	30,000
8893	Copiers, Fundraising, Recycling & Vending	20,823	10,000	20,000
	<b>Other Local Revenues</b>	<b>5,422,295</b>	<b>3,736,765</b>	<b>3,778,752</b>
8896	Intra-fund Transfer	113,794		
8950	F & A Recoveries	155		
8981	Transfer in - General Unrestricted			
8982	Transfer in - General Restricted	(836,439)		
	<b>Total Transfers</b>	<b>(722,490)</b>	-	-
	<b>Total Revenues</b>	<b>53,605,045</b>	<b>45,786,285</b>	<b>46,238,236</b>
<b>Expenditures</b>				
1120	Faculty-Sch1	377,039	405,776	413,892
1210	Administrators	2,099,201	2,099,201	2,141,185
1220	Nonteaching-Sch1	1,624,896	2,000,000	2,040,000
1230	Librarians-Sch1	433	2,133	2,176
1240	Counselors-Sch1	2,729,136	2,850,654	2,907,667
1250	Student Health Personnel	179,456	190,792	194,607
1280	Supervisors	-	-	-
1320	Faculty-LOA Hourly	-	-	-
1322	Faculty-Regular Hours	125,064	157,465	160,614
1323	Faculty-Regular Hours PBL	1,163,093	1,619,161	1,651,544
1324	Faculty-Summer/Int Hourly	737	9,351	9,538
1325	Faculty-Subs	8,577	10,000	10,200
1333	Faculty-Reg Hours Overload	20,629	50,000	51,000



## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
1422	Nonteaching-Hourly	2,100,257	1,500,000	2,000,000
1423	Part-time Office Hours	268		-
1424	Nonteaching-Sum/Int	55,914	63,449	64,718
1442	Counselors-Hourly	213,021	267,331	272,678
1444	Counselors-Sum/Int	49,873	63,000	64,260
1452	Student Health Personnel-Hourly	-		-
1484	Supervisors-Stipends	-		-
	<b>Total Academic Salaries</b>	<b>10,747,594</b>	<b>11,288,313</b>	<b>11,984,079</b>
2110	Classified-Reg	5,394,501	7,983,497	8,382,672
2210	Instructional Aides-Reg	1,137,045	1,386,441	1,414,170
2330	Classified-NI Temp	1,759,028	2,085,433	2,127,142
2334	Classified-Sum/Int	911	4,968	5,067
2340	Classified - Class 9910 only	-	2,000	2,040
2370	Classified-NI Coll Aide	331,531	560,915	537,668
2374	Classified-Summer Lab Aide	10,715	12,244	30,986
2375	Classified-NI Coll Aide WK Study	244,069	366,462	366,462
2390	Classified-NI Cafeteria	-		5,000
2380	Classified-Overtime	116,931	80,938	82,556
2410	Instructional Aides-Non-Reg Temp	29,049	35,414	50,000
2420	Instructional Aides-Non-Reg Sum Int	-	-	-
2888	P-Share Time	-	-	-
	<b>Total Classified Salaries</b>	<b>9,023,780</b>	<b>12,518,312</b>	<b>13,003,764</b>
3000	Fringe Benefits-Budget Only			
3102	STRS - Administrators	220,996	179,694	-
3109	STRS - Certificated	1,142,609	1,056,649	1,815,588
3202	PERS - Administrators	-	-	-
3205	PERS - Classified SEIU	16,110	28,752	-
3302	OASDI - Administrators	26,979	24,462	-
3303	OASDI- Stationary Engineers	1,570	15,165	
3304	OASDI- Classified Managers	-	-	
3305	OASDI - Classified SEIU	493,532	639,010	806,233
3306	OASDI - Crafts	118	106	
3308	OASDI - CalWorks	-	-	-
3309	OASDI - Certificated	11,227	13,882	623,172

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3322	Medicare - Administrators	29,120	23,609	-
3323	Medicare - Stationary Engineers	367	9,704	
3324	Medicare- Classified Managers	-	80	
3325	Medicare - Classified SEIU	116,548	151,499	188,555
3326	Medicare - Crafts	27	24	
3328	Medicare - CalWorks	-	-	-
3329	Medicare - Certificated	119,831	110,014	173,769
3401	Health Plan	-	-	
3402	Health Plan - Administrators	144,840	137,966	-
3403	Health Plan - Stationary Engineers	2,125	-	
3405	Health Plan - Classified SEIU	1,057,377	1,104,662	1,397,904.61
3406	Health Plan - Crafts	107	99	
3409	Health Plan - Certificated	923,058	1,042,458	599,204
3416	Dental Plan	-	-	
3422	Dental - Administrators	20,083	18,939	-
3423	Dental - Stationary Engineers	333	-	
3424	Dental- Classified Managers	-	-	
3425	Dental - Classified SEIU	192,393	193,947	39,011.29
3429	Dental - Certificated	134,193	141,464	35,952.24
3432	Life Insurance - Administrators	1,154	1,089	-
3433	Life Insurance - Stationary Engineer	19	-	
3434	Life Insurance- Classified Managers	-	-	
3435	Life Insurance - Classified SEIU	11,354	11,594	130,038
3439	Life Insurance - Certificated	4,975	4,399	11,984
3502	SUI - Administrators	1,405	9,341	1,200
3504	SUI- Classified Managers	-	-	
3505	SUI - Classified SEIU	8,563	47,166	159,946
3506	SUI - Crafts	1	9	
3509	SUI - Certificated	4,351	43,749	147,404
3602	Workers Comp - Administrators	32,211	26,660	40,000
3603	Workers Comp - Stationary Engineers	420	-	
3604	Workers Comp- Classified Managers	-	-	
3605	Workers Comp - Classified SEIU	131,233	142,779	204,159
3606	Workers Comp - Crafts	30	28	

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3609	Workers Comp - Certificated	134,928	124,066	188,150
3652	OPEB	228,746	500,000	499,757
3702	SF Retirement - Administrators	146,697	125,547	-
3705	SF Retirement - Classified SEIU	1,905,188	1,857,677	2,600,753
3706	SF Retirement - Crafts	361		
3709	SF Retirement - Certificated	3,889	8,855	-
3710	SF Retirement - Students	-	919	-
3991	Other Benefits-Transportation			
	<b>Total Benefits</b>	<b>7,269,068</b>	<b>7,796,060</b>	<b>9,662,780</b>
4102	Textbooks	69,755	140,000	150,000
4103	Other Books	8,488	7,740	10,000
4211	Cafeteria-COGS (Food)	-		-
4301	Printing Supplies	2,796	51,911	51,911
4302	Computer Supplies	18,517	20,644	50,000
4303	Other Supplies	794,078	500,000	500,000
4304	Durable Supplies	148	110	110
4305	Instructional Supplies	266,611	631,560	800,000
4306	Food Supplies	86	100,000	200,000
4402	Uniforms	13,697	4	12,000
4410	Miscellaneous			
	<b>Total Supplies</b>	<b>1,174,176</b>	<b>1,451,969</b>	<b>1,774,021</b>
5101	Instructional Service Agreements	117,068		
5110	Guest Lecturer	50,507	81,733	104,301
5120	Computer Consulting	5,000	16,000	16,000
5130	Dues and Memberships	43,602	45,000	45,000
5131	Participants Cost	3,331	10,000	10,000
5190	Other Consulting	778,150	1,000,000	1,000,000
5191	Misc. Personal Services	-		-
5192	Stipends	-		-
5193	Honorarium	-		-
5202	Conference and Food Services	5,087	17,043	17,043
5210	Travel - Non-Local	6,891	40,000	50,000
5212	Travel - Local	13,209	14,000	14,000
5350	Postage	2,347	5,000	5,000

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
5530	Telephone	17,330	12,000	12,000
5540	Other utilities	-		-
5550	Maintenance & Repair - Equipment	-		-
5560	Housekeeping	-		-
5610	Other Property Leases	-		-
5631	Vehicle Leases	-		-
5632	Copier Leases	-	50,000	50,000
5633	Other Leases	44,950	60,000	120,000
5640	Maintenance & Repair - Non-Equipment	-	140	140
5650	Maintenance & Repair - Equipment	8,954	68,289	68,289
5656	Software License Fees	1,446,013	1,500,000	1,500,000
5657	Maintenance - Hazardous Materials	-		-
5658	Maintenance - Other	-		-
5720	Litigation	-		-
5801	Broadcasting	-		-
5802	Print Advertising	15,661	40,000	40,000
5803	Other Advertising	16,590	18,178	25,000
5804	Community Outreach	-	7,000	7,000
5805	Student Outreach	10,402	212,559	90,000
5902	Testing Services	4,310	12,751	20,000
5903	City Services	-		-
5905	Bad Checks	-		-
5906	Credit Card Fees	4,236	8,000	10,000
5907	Over/Short	(1,225)	(1,225)	(1,225)
5909	Receivable Write-Off	64,472	60,000	60,000
5910	Other Expenses	110,764	50,000	110,764
5911	Tuition Reimbursement	-	-	-
5912	Fees for Services	57,013	200,000	200,000
5913	Banquet and Other Food Expenses	120,924	120,000	120,000
	<b>Total Services</b>	<b>2,945,586</b>	<b>3,646,469</b>	<b>3,693,312</b>
6102	Site Improvements	-		
6201	Planning Costs	92,473	150,000	150,000
6202	Construction in Progress	19,384		-
6203	Project Management	-	-	-

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
6210	Building Improvements	-	63,310	63,310
6301	Audio	-		-
6302	Books	-	25,000	25,000
6304	Databases	140,000	200,000	250,000
6306	Periodicals	-	6,000	6,000
6307	Software	-		-
6308	Video	-		-
6411	Add-Furniture/Fixtures	203		-
6412	Add-Vehicles	-		-
6413	Add-Computer Equipment	15,051	2,000,000	500,000
6414	Add-Miscellaneous Equipment	244,173	714,060	200,000
6431	Replacement-Furniture/Fixtures	-		-
6433	Replacement-Computer Equipment	-		-
6434	Replacement-Miscellaneous Equipment	-		-
6441	Add-Non-Cap Custodial Furniture/Fixture	-		-
6443	Add-Non-Cap Computer Eqp	923	6,180	6,180
6444	Add-Non-Cap Custodial Misc. Equipment	-	18,218	18,218
6451	Add-Expendable Furniture/Fixt	-	21,482	21,482
6453	Add-Expendable Computer Equip	123,250	500,000	120,000
6454	Add-Expendable Misc. Equipment	180,534	100,000	100,000
	<b>Total Equipment</b>	<b>815,991</b>	<b>3,804,250</b>	<b>1,460,189</b>
7310	Transfer out - General Unrestricted	10,260,077		
7320	Transfer out - General Restricted	836,439		
7350	Transfer out - Capital Project	364,900		
7380	Transfer out - Financial Aid	4,414,825	100,000	100,000
7383	Transfer out - Scholarship Trust	42,695	10,820	26,330
7501	Payments to Students	3,318,366	3,588,648	3,588,648
7600	Other Payments to/for Students	752,837	630,578	900,000
7702	Subrecipient Cost	503,533	600,000	600,000
7850	F & A Cost	998,762	629,000	650,000
7901	Unallocated Cost	357	50,000	50,000
	<b>Total Transfers</b>	<b>21,492,791</b>	<b>5,609,046</b>	<b>5,914,978</b>
	<b>Total Expenditures</b>	<b>53,468,986</b>	<b>46,114,419</b>	<b>47,493,124</b>

## Restricted General Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
	Total Surplus/(Deficit)	136,059	(328,133)	(1,254,888)

## Child Development Fund Summary 2022-23 Tentative Budget

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>16,569</b>	<b>10,943</b>	<b>742,252</b>
<b>Revenues</b>			
Federal Revenue	1,431	634,384	647,072
State Revenues	758,457	948,607	967,579
Local Revenues	-	114,229	116,514
Transfers	-	-	-
<b>Total Revenues</b>	<b>759,889</b>	<b>1,697,220</b>	<b>1,731,165</b>
<b>Expenditures</b>			
Academic Salaries	4,285	14,419	14,707
Classified Salaries	464,890	625,223	637,727
Benefits	290,320	314,603	320,895
Supplies & Materials	-	1,530	1,561
Services & Other Operating	6,020	10,137	10,340
Equipment	-	-	-
Transfers	-	-	-
<b>Total Expenditures</b>	<b>765,514</b>	<b>965,912</b>	<b>985,230</b>
<b>Total Surplus/(Deficit)</b>	<b>(5,626)</b>	<b>731,309</b>	<b>745,935</b>
<b>Ending Reserve Balance</b>	<b>10,943</b>	<b>742,252</b>	<b>1,488,187</b>

## Child Development Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8130	Workforce Investment Act	-	-	-
8290	Ca Dept Ed-Fed Pass Thru	1,431	634,384	647,072
	<b>Total Federal Revenues</b>	<b>1,431</b>	<b>634,384</b>	<b>647,072</b>
8510	CDE-Apportionment	-	206,824	210,960
8530	General CDE Revenues	592,642	1,371	1,398
8621	Child Development	-	-	-
8699	Other misc. ST Revenues	165,816	740,413	755,221
	<b>Total State Revenues</b>	<b>758,457</b>	<b>948,607</b>	<b>967,579</b>
8821	Contributions, Gifts, Endowments	-	96,645	98,578
8824	Foundations Sources	-	-	-
8832	SF City Sub-Contracts	-	-	-
8871	Child Development Services	-	17,584	17,936
8891	Other Local Revenues	-	-	-
	<b>Other Local Revenues</b>	<b>-</b>	<b>114,229</b>	<b>116,514</b>
8981	Transfer in - General Unrestricted	-	-	-
8894	Transfer in - Child Development	-	-	-
8950	F & A Recoveries	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>759,889</b>	<b>1,697,220</b>	<b>1,731,165</b>
<b>Expenditures</b>				
1220	Nonteaching-Sch1	4,285	14,419	14,707
1323	Faculty-Reg Hours PBL	-	-	-
1422	Nonteaching-Hourly	-	-	-
	<b>Total Academic Salaries</b>	<b>4,285</b>	<b>14,419</b>	<b>14,707</b>
2110	Classified-Reg	79,058	71,586	73,018
2210	Instructional Aides-Reg	332,857	494,594	504,486
2330	Classified-NI Temp	52,974	57,190	58,334
2370	Classified-NI Coll Aide	-	1,852	1,889
2380	Classified-Overtime	-	-	-
2888	P-Share Time	-	-	-
	<b>Total Classified Salaries</b>	<b>464,890</b>	<b>625,223</b>	<b>637,727</b>



## Child Development Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3109	STRS - Certificated	807	1,878	1,916
3305	OASDI - Classified SEIU	28,163	37,342	38,089
3309	OASDI - Certificated	-	-	-
3325	Medicare - Classified SEIU	6,587	8,733	8,908
3329	Medicare - Certificated	72	172	175
3401	Health Plan	-	-	-
3405	Health Plan - Classified SEIU	78,080	107,316	109,462
3409	Health Plan - Certificated	263	848	865
3416	Health Plan - Certificated	-	-	-
3425	Dental - Classified SEIU	10,409	12,791	13,047
3429	Dental - Certificated	57	176	179
3435	Life Insurance - Classified SEIU	666	803	819
3439	Life Insurance - Certificated	3	10	10
3505	SUI - Classified SEIU	314	2,952	3,011
3509	SUI - Certificated	3	60	61
3605	Workers Comp - Classified SEIU	7,242	9,550	9,741
3609	Workers Comp - Certificated	78	188	192
3652	OPEB	6,762	6,209	6,333
3705	Workers Comp - Classified SEIU	150,814	125,574	128,086
3709	Workers Comp - Certificated	-	-	-
	<b>Total Benefits</b>	<b>290,320</b>	<b>314,603</b>	<b>320,895</b>
4103	Other Books	-	-	-
4302	Computer Supplies	-	-	-
4303	Other Supplies	-	463	473
4304	Durable Supplies	-	-	-
4305	Instructional Supplies	-	-	-
4306	Food Supplies	-	1,067	1,089
4402	Uniforms	-	-	-
	<b>Total Supplies</b>	<b>-</b>	<b>1,530</b>	<b>1,561</b>
5000	Budget-Other Operating Expenses	-	-	-
5120	Computer Consulting	-	-	-
5130	Dues and Memberships	-	545	555

## Child Development Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
5190	Other Consulting	6,000	9,592	9,784
5202	Conference and Food Services	-	-	-
5210	Travel - Non-Local	-	-	-
5212	Travel - Local	-	-	-
5350	Postage	20	-	-
5540	Other utilities	-	-	-
5632	Vehicle Leases	-	-	-
5632	Copier Leases	-	-	-
5656	Software License Fees	-	-	-
5909	Receivable Write-Off	-	-	-
5910	Other Expenses	-	-	-
5912	Fees for Services	-	-	-
5914	Governmental Fees, Taxes & Licenses	-	-	-
	<b>Total Services</b>	<b>6,020</b>	<b>10,137</b>	<b>10,340</b>
6411	Add-Furniture/Fixtures	-	-	-
6413	Add-Computer Equipment	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-
	<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>
7340	Transfer out - Child Development	-	-	-
7501	Payments to Students	-	-	-
7850	F & A Cost	-	-	-
7901	Unallocated Cost	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>765,514</b>	<b>965,912</b>	<b>985,230</b>
	Total Surplus/(Deficit)	(5,626)	731,309	745,935

## Capital Outlay Fund Detail 2022-23 Tentative Budget

<b>Beginning Reserve Balance</b>	<b>5,230,230</b>	<b>6,015,285</b>	<b>13,798,393</b>
<b>Revenues</b>			
State Revenues	932,824	6,879,712	23,539,105
Local Revenues	1,000,740	1,863,071	125,571
Transfers	146,490	-	-
<b>Total Revenues</b>	<b>2,080,055</b>	<b>8,742,783</b>	<b>23,664,676</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	-	400	400
Benefits	-	38	38
Supplies & Materials	-	-	-
Services & Other Operating	183,681	331,856	5,751,823
Equipment	1,111,319	627,381	24,606,031
<b>Total Expenditures</b>	<b>1,295,001</b>	<b>959,675</b>	<b>30,358,291</b>
<b>Total Surplus/(Deficit)</b>	<b>785,054</b>	<b>7,783,108</b>	<b>(6,693,615)</b>
<b>Ending Reserve Balance</b>	<b>6,015,285</b>	<b>13,798,393</b>	<b>7,104,778</b>

## Capital Outlay Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8699	Other Misc. ST Revenues	932,824	6,879,712	23,539,105
	<b>Total State Revenues</b>	<b>932,824</b>	<b>6,879,712</b>	<b>23,539,105</b>
8818	Redevelopment AB 1290	884,561	-	-
8851	Rentals/Leases		-	-
8886	Non-Resident Tuition Capital Outlay	116,179	125,571	125,571
8891	Other Local Revenue		-	-
8950	F & A Recoveries		1,737,500	-
	<b>Total Local Revenues</b>	<b>1,000,740</b>	<b>1,863,071</b>	<b>125,571</b>
8981	Transfer in - General Unrestricted		-	-
8982	Transfer in - General Restricted	146,490	-	-
8985	Transfer in - Capital Projects		-	-
	<b>Total Transfers</b>	<b>146,490</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>2,080,055</b>	<b>8,742,783</b>	<b>23,664,676</b>
<b>Expenditures</b>				
1210	Administrators		-	-
	<b>Total Academic Salaries</b>		<b>-</b>	<b>-</b>
2110	Classified-Reg		400	400
2380	Classified-Overtime		-	-
	<b>Total Classified Salaries</b>		<b>400</b>	<b>400</b>
3303	OASDI- Stationary Engineers		-	-
3305	OASDI - Classified SEIU		24	24
3306	OASDI - Crafts		-	-
3322	Medicare - Administrators		-	-
3323	Medicare - Stationary Engineers		-	-
3324	Medicare - Classified Managers		-	-
3325	Medicare - Classified SEIU		6	6
3326	Medicare - Crafts		-	-
3402	Health Plan - Administrators		-	-
3403	Health Plan - Stationary Engineers		-	-
3405	Health Plan - Classified SEIU		-	-
3406	Health Plan - Crafts		-	-
3422	Dental - Administrators		-	-
3423	Dental - Stationary Engineers		-	-

## Capital Outlay Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3425	Dental - Classified SEIU		-	-
3426	Dental - Crafts		-	-
3432	Life Insurance - Administrators		-	-
3433	Life Insurance - Stationary Engineers		-	-
3435	Life Insurance - Classified SEIU		-	-
3436	Life Insurance - Crafts		-	-
3502	SUI - Administrators		-	-
3503	SUI - Stationary Engineers		-	-
3505	SUI - Classified SEIU		-	-
3506	SUI - Crafts		-	-
3602	Workers Comp - Administrators		-	-
3603	Workers Comp - Stationary Engineers		-	-
3605	Workers Comp - Classified SEIU		-	-
3606	Workers Comp - Crafts		-	-
3652	OPEB		8	8
3705	SF Retirement - Classified SEIU		-	-
	<b>Total Benefits</b>		<b>38</b>	<b>38</b>
4103	Other Books		-	-
4301	Printing Supplies		-	-
4302	Computer Supplies		-	-
4303	Other Supplies		-	-
4304	Durable Supplies		-	-
4305	Instructional Supplies		-	-
	<b>Total Supplies</b>		<b>-</b>	<b>-</b>
5130	Dues and Memberships		-	-
5190	Other Consulting	52,504	138,730	137,021
5610	Other Prop Leases		-	-
5632	Copier Leases		-	-
5633	Other Leases		-	-
5640	Maintenance & Repair - Non-Equipment	56,300	175,974	-
5650	Maintenance & Repair - Equipment	39,896	13,282	-
5656	Software License Fees	34,981	-	-
5658	Maintenance - Other		-	5,614,802
5722	Legal Services		-	-

## Capital Outlay Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
5802	Print Advertising		-	-
5803	Other Advertising		-	-
5910	Other Expenses		-	-
5912	Fees for Services		3,870	-
	<b>Total Services</b>	<b>183,681</b>	<b>331,856</b>	<b>5,751,823</b>
6102	Site Improvements		-	-
6201	Planning Costs	970,096	472,071	23,544,658
6202	Construction in Progress	117,115	130,964	54,888
6203	Project Management	6,278	23,569	6,485
6204	Planning Hazard Materials		-	-
6210	Building Improvements	17,830	-	-
6302	Books		-	-
6304	Databases		-	-
6306	Periodicals		-	-
6308	Video		-	-
6411	Add-Furniture/Fixtures		-	-
6413	Add-Computer Equipment		778	-
6414	Add-Miscellaneous Equipment		-	-
6431	Replacement-Furniture/Fixtures		-	-
6433	Replacement-Computer Equipment		-	-
6434	Replacement-Miscellaneous Equipment		-	-
6441	Add-Non Cap Custodial Furnitures/Fix		-	-
6443	Add-Non-Cap Computer Eqp		-	-
6444	Add-Non-Cap Custodial Misc. Equip		-	-
6451	Add-Expendable Furniture/Fixt		-	-
6453	Add-Expendable Computer Equip		-	-
6454	Add-Expendable misc. Equipment		-	-
6460	Instructional Equipment		-	1,000,000
	<b>Total Equipment</b>	<b>1,111,319</b>	<b>627,381</b>	<b>24,606,031</b>
7350	Transfer out - Capital Projects		-	-
	<b>Total Transfers</b>		<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,295,001</b>	<b>959,675</b>	<b>30,358,291</b>

## Capital Outlay Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
	Total Surplus/(Deficit)	785,054	7,783,108	(6,693,615)

## 1995 Bond Fund Summary 2022-23 Tentative Budget

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>106,171</b>	95,834	<b>37,771</b>
<b>Revenues</b>			
Federal Revenue			
State Revenues			
Local Revenues	-	-	-
Transfers			
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Classified Salaries			
Benefits			
Supplies & Materials	-		
Services & Other Operating	-	-	-
Equipment	10,337	58,063	37,771
<b>Total Expenditures</b>	<b>10,337</b>	<b>58,063</b>	<b>37,771</b>
<b>Total Surplus/(Deficit)</b>	<b>(10,337)</b>	<b>(58,063)</b>	<b>(37,771)</b>
<b>Ending Reserve Balance</b>	95,834	37,771	-



**1995 Bond Fund Detail  
2022-23 Tentative Budget**

Acct	Account Title	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
8861	Interest/Invest Inc	-		
	<b>Total Local Revenues</b>	-	-	-
8994	Transfer in-Bond Fund	-		
	<b>Total Transfers</b>	-	-	-
	<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>				
2110	Classified-Reg	-		
	<b>Total Classified Salaries</b>	-	-	-
3305	OASDI - Classified SEIU	-		
3325	Medicare - Classified SEIU	-		
3405	Health Plan - Classified SEIU	-		
3425	Dental - Classified SEIU	-		
3435	Life Insurance - Classified SEIU	-		
3505	SUI - Classified SEIU	-		
3605	Workers Comp - Classified SEIU	-		
3652	OPEB	-		
3705	SF Retirement - Classified SEIU	-		
	<b>Total Benefits</b>	-	-	-
4103	Other Books	-		
4301	Printing Supplies	-		
4302	Computer Supplies	-		
4303	Other Supplies	-		
4304	Durable Supplies	-		
4305	Instructional Supplies	-		
	<b>Total Supplies</b>	-	-	-
5722	Legal Services	-		

**1995 Bond Fund Detail  
2022-23 Tentative Budget**

Acct	Account Title	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Total Services</b>		-	-	-
<b>6101</b>	Sites (Planning)	-		
<b>6201</b>	Planning Costs	-		
<b>6203</b>	Project Management	-	22,500	-
<b>6444</b>	Add-Non-Cap Custodial Misc Equip	10,337	35,563	37,771
<b>Total Equipment</b>		<b>10,337</b>	<b>58,063</b>	<b>37,771</b>
<b>Total Expenditures</b>		<b>10,337</b>	<b>58,063</b>	<b>37,771</b>
Total Surplus/(Deficit)		(10,337)	58,063	37,771

## 2001 Bond Fund Summary 2022-23 Tentative Budget

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	(76,222)	-	-
<b>Revenues</b>			
Federal Revenue			
State Revenues			
Local Revenues	-	-	-
Transfers	-	-	
<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>			
Classified Salaries			
Benefits			
Supplies & Materials			
Services & Other Operating	-		-
Equipment	(76,222)	-	-
<b>Total Expenditures</b>	(76,222)	-	-
<b>Total Surplus/(Deficit)</b>	76,222	-	-
<b>Ending Reserve Balance</b>	-	-	-

**2001 Bond Fund Detail  
2022-23 Tentative Budget**

Acct	Account Title	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
8861	Interest/Invest Inc	-	-	-
	<b>Total Local Revenues</b>	-	-	-
8994	Transfer in-Bond Fund	-		
	<b>Total Transfers</b>	-	-	-
	<b>Total Revenues</b>	-	-	-
<b>Expenditures</b>				
4303	Other Supplies	-	-	-
5803	Other Advertising	-	-	-
	<b>Total Services</b>	-	-	-
6201	Planning Costs	(76,222)	-	-
6202	Construction in Progress	-	-	-
6203	Project Management	-	-	-
6204	Hazardous Materials	-	-	-
6210	Building Improvements	-	-	-
	<b>Total Equipment</b>	(76,222)	-	-
	<b>Total Expenditures</b>	(76,222)	-	-
	<b>Total Surplus/(Deficit)</b>	76,222	-	-

**2005 Bond Fund Summary  
2022-23 Tentative Budget**

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>19,235,524</b>	<b>6,879,800</b>	-
<b>Revenues</b>			
Local Revenues	170,457	170,970	-
<b>Total Revenues</b>	<b>170,457</b>	<b>170,970</b>	-
<b>Expenditures</b>			
Academic Salaries	318,393	-	-
Classified Salaries	304,940	-	-
Benefits	252,127	-	-
Supplies & Materials	-	-	-
Services & Other Operating	959,071	166,213	-
Equipment	10,691,649	6,772,453	-
Transfers	-	112,104	-
<b>Total Expenditures</b>	<b>12,526,181</b>	<b>7,050,770</b>	-
<b>Total Surplus/(Deficit)</b>	<b>(12,355,724)</b>	<b>(6,879,800)</b>	-
<b>Ending Reserve Balance</b>	<b>6,879,800</b>	-	-

## 2005 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8950	F + A Recoveries	-	-	-
8861	Interest/Invest Inc	170,457	170,970	-
	<b>Total Local Revenues</b>	<b>170,457</b>	<b>170,970</b>	<b>-</b>
	<b>Total Revenues</b>	<b>170,457</b>	<b>170,970</b>	<b>-</b>
<b>Expenditures</b>				
1210	Administrators	318,393	-	-
1219	Admin-Sabbatical Subs	-	-	-
	<b>Total Academic Salaries</b>	<b>318,393</b>	<b>-</b>	<b>-</b>
2000	Budget-Classified Salaries	-	-	-
2110	Classified-Reg	304,940	-	-
2380	Classified-OT	-	-	-
	<b>Total Classified Salaries</b>	<b>304,940</b>	<b>-</b>	<b>-</b>
3102	STRS - Administrators	(0)	-	-
3302	OASDI - Administrators	9,297	-	-
3303	OASDI- Stationary Engineers	-	-	-
3305	OASDI - Classified SEIU	18,119	-	-
3306	OASDI - Crafts	-	-	-
3322	Medicare - Administrators	4,528	-	-
3325	Medicare - Classified SEIU	4,238	-	-
3326	Medicare - Crafts	-	-	-
3402	Health Plan - Administrators	10,111	-	-
3405	Health Plan - Classified SEIU	35,034	-	-
3406	Health Plan - Crafts	-	-	-
3422	Dental - Administrators	3,426	-	-
3425	Dental - Classified SEIU	5,293	-	-
3432	Life Insurance - Administrators	196	-	-
3435	Life Insurance - Classified SEIU	304	-	-
3502	SUI - Administrators	301	-	-
3505	SUI - Classified SEIU	337	-	-
3506	SUI - Crafts	-	-	-

## 2005 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3602	Workers Comp - Administrators	4,825	-	-
3605	Workers Comp - Classified SEIU	4,783	-	-
3606	Workers Comp - Crafts	-	-	-
3652	OPEB	9,016	-	-
3702	SF Retirement - Administrators	70,965	-	-
3705	SF Retirement - Classified SEIU	71,356	-	-
	<b>Total Benefits</b>	<b>252,127</b>	<b>-</b>	<b>-</b>
4303	Other Supplies	-	-	-
	<b>Total Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>
5190	Other Consulting	41,800	109,071	-
5212	Travel - Local	-	-	-
5610	Other Property Leases	710,354	25,593	-
5633	Other Leases	-	-	-
5640	Maint & Repair - Non-Equipment	-	-	-
5650	Maint & Repair - Equipment	-	-	-
5656	Software License Fees	-	18,388	-
5722	Legal Services	185,339	-	-
5803	Other Advertising	-	-	-
5912	Fees for Services	21,578	13,161	-
	<b>Total Services</b>	<b>959,071</b>	<b>166,213</b>	<b>-</b>
6101	Sites (Planning)	-	-	-
6102	Site Improvements	51,120	18,923	-
6201	Planning Costs	2,366,808	822,844	-
6202	Construction in Progress	5,188,350	5,214,238	-
6203	Project Management	2,924,760	652,223	-
6204	Hazardous Materials	-	-	-
6210	Management Hazard Materials	17,088	-	-
6307	Software	-	-	-
6411	Add-Furniture/Fixtures	-	-	-
6413	Add-Computer Equipment	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-
6451	Add-Expendable Furniture/Fixt	143,523	64,226	-

## 2005 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
6453	Add-Expendable Computer Equip	-	-	-
6454	Add-Expendable Misc Equipment	-	-	-
8994	Transfer Out	-	112,104	-
	<b>Total Equipment</b>	<b>10,691,649</b>	<b>6,884,557</b>	-
	<b>Total Expenditures</b>	<b>12,526,181</b>	<b>7,050,770</b>	-
	Total Surplus/(deficit)	(12,355,724)	(6,879,800)	-



**2020 Bond Fund Detail  
2022-23 Tentative Budget**

Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Tentative Budget
<b>Beginning Reserve Balance</b>	-	<b>284,932,905</b>	<b>261,677,105</b>
<b>Revenues</b>			
Local Revenues	300,902,047	1,713,486	1,563,330
<b>Total Revenues</b>	<b>300,902,047</b>	<b>1,713,486</b>	<b>1,563,330</b>
<b>Expenditures</b>			
Academic Salaries	-	360,752	614,089
Classified Salaries	-	392,267	544,290
Benefits	-	291,133	443,307
Services & Other Operating	1,400,226	513,020	992,106
Equipment	14,568,916	23,412,113	100,376,848
<b>Total Expenditures</b>	<b>15,969,142</b>	<b>24,969,286</b>	<b>102,970,641</b>
<b>Bond Debt Service Costs</b>	-	-	-
<b>Total Expenditures</b>	<b>15,969,142</b>	<b>24,969,286</b>	<b>102,970,641</b>
<b>Total Surplus/(Deficit)</b>	<b>284,932,905</b>	<b>(23,255,800)</b>	<b>(101,407,312)</b>
<b>Ending Reserve Balance</b>	284,932,905	261,677,105	160,269,794

## 2020 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
8861	Interest/Invest Inc	902,047	1,713,486	1,563,330
8941	Sale of Bond	300,000,000	-	-
	<b>Total Local Revenues</b>	<b>300,902,047</b>	<b>1,713,486</b>	<b>1,563,330</b>
	<b>Total Revenues</b>	<b>300,902,047</b>	<b>1,713,486</b>	<b>1,563,330</b>
<b>Expenditures</b>				
1210	Administrators	-	360,752	614,089
	<b>Total Academic Salaries</b>	-	<b>360,752</b>	<b>614,089</b>
2110	Classified-Reg	-	392,267	544,290
2380	Classified-OT	-	-	-
	<b>Total Classified Salaries</b>	-	<b>392,267</b>	<b>544,290</b>
3102	STRS - Administrators	-	-	-
3302	OASDI - Administrators	-	7,665	443,307
3303	OASDI- Stationary Engineers	-	-	-
3305	OASDI - Classified SEIU	-	23,408	-
3306	OASDI - Crafts	-	-	-
3322	Medicare - Administrators	-	5,060	-
3325	Medicare - Classified SEIU	-	5,474	-
3326	Medicare - Crafts	-	-	-
3402	Health Plan - Administrators	-	17,419	-
3405	Health Plan - Classified SEIU	-	43,195	-
3406	Health Plan - Crafts	-	-	-
3422	Dental - Administrators	-	3,962	-
3425	Dental - Classified SEIU	-	6,415	-
3432	Life Insurance - Administrators	-	228	-
3435	Life Insurance - Classified SEIU	-	369	-
3502	SUI - Administrators	-	1,862	-
3505	SUI - Classified SEIU	-	2,049	-
3506	SUI - Crafts	-	-	-
3602	Workers Comp - Administrators	-	5,573	-
3605	Workers Comp - Classified SEIU	-	6,153	-

## 2020 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
3606	Workers Comp - Crafts	-	-	-
3652	OPEB	-	7,476	-
3702	SF Retirement - Administrators	-	72,802	-
3705	SF Retirement - Classified SEIU	-	82,023	-
	<b>Total Benefits</b>	<b>-</b>	<b>291,133</b>	<b>443,307</b>
4303	Other Supplies	-	-	-
5190	Other Consulting	-	370,442	992,106
5212	Travel - Local	-	-	-
5254	Election Cost	465,626	-	-
5915	Cost of Issuance of Bond	541,923	(28)	-
5610	Other Property Leases	-	-	-
5633	Other Leases	-	-	-
5640	Maint & Repair - Non-Equipment	-	-	-
5650	Maint & Repair - Equipment	-	-	-
5656	Software License Fees	-	-	-
5722	Legal Services	-	-	-
5803	Other Advertising	-	1,111	-
5912	Fees for Services	392,677	141,495	-
	<b>Total Services</b>	<b>1,400,226</b>	<b>513,020</b>	<b>992,106</b>
6101	Sites (Planning)	-	-	-
6102	Site Improvements	-	-	-
6201	Planning Costs	11,266,779	18,182,408	68,263,629
6202	Construction in Progress	1,127,422	883,821	25,837,530
6203	Project Management	2,174,716	3,922,599	2,291,580
6204	Hazardous Materials	-	-	-
6210	Management Hazardous Materials	-	-	-
6307	Software	-	-	-
6411	Add-Furniture/Fixtures	-	-	-
6413	Add-Computer Equipment	-	-	3,848,142
6414	Add-Miscellaneous Equipment	-	331,273	62,979
6441	Add-Non Cap Custodial Furniture/Fix	-	-	-
6443	Add-Non-Cap Computer Eqp	-	-	-

## 2020 Bond Fund Detail 2022-23 Tentative Budget

Acct	Account Title	2020 21 Actuals	2021 22 Estimated Actuals	2022 23 Tentative Budget
6444	Add-Non-Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	-	-	-
6453	Add-Expendable Computer Equip	-	-	-
6454	Add-Expendable Misc Equipment	-	92,012	72,988
	<b>Total Equipment</b>	<b>14,568,916</b>	<b>23,412,113</b>	<b>100,376,848</b>
7202	<b>Bond Debt Service Costs</b>	-	-	
	<b>Total Expenditures</b>	<b>15,969,142</b>	<b>24,969,286</b>	<b>102,970,641</b>
	<b>Total Surplus/(deficit)</b>	<b>284,932,905</b>	<b>(23,255,800)</b>	<b>(101,407,312)</b>