2024-25

Tentative Budget

CITY COLLEGE OF SAN FRANCISCO

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

EXECUTIVE SUMMARY

On May 10, 2024, Governor Gavin Newsom released his May Revise budget proposal for the State of California. In that proposal, the revenue forecast estimates a four-year loss of revenue that totals approximately $165.1 billion, or $41.3 billion per year, beginning with the 2022-23 fiscal year through 2025-26. Given the magnitude of this revenue shortfall, it is expected that the state budget will make significant reductions to address this imbalance. At this point, the May Revise proposes several one-time measures such as the use of reserves, spending deferrals, fund shifts, and borrowing. New revenue is also proposed along with state program and service reductions. However, until state revenue recovers, a number of the one-time solutions used this year may be unavailable in future years and this could result in community college programs and service reductions; actions that were mitigated this year by using one-time funds from the K-14 Rainy Day Fund.

In preparing our budget for this year, financial staff have considered the possible future impact to our state funding and are presenting a General Fund budget that is balanced, meets our bargaining obligations, and addresses past accreditation findings and concerns. It also allocates funding to improve our outdated facilities and provide students and staff with a positive and innovative learning and work environment. As with any plan however, there are many things that we were unable to include given the limited resources available. We will continue to look for ways to maximize our funding and seek grants and other revenue when available to support and expand current programs and services.

The following information highlights the proposed spending for the San Francisco Community College District (CCSF) for the 2024-25 fiscal year. The Tentative Budget anticipates total revenues of approximately $304.3 million with projected expenses of $310.6 million. While expenditures are projected to exceed revenue by $6.3 million, this is due to Capital Outlay spending, which will be absorbed by the fund balance for this account. Of our total budget, $212.7 million is attributable to Unrestricted General Fund and local revenue with $212.7 million in projected expenses. This revenue is made up of State Revenue ($107.2 million or 50.3%), Local Revenue ($85.6 million or 40.2%), and Parcel Taxes ($19.8 million or 9.3%). It is 69.8% of total revenue. The remaining balance of $91.6 million consists of Restricted General Fund, Child Development, Cafeteria, Capital Outlay, Self-Insurance, Department and Agency, Associated Students, Scholarships, and Financial Aid funds that support 75 categorical programs and services. Of the projected unrestricted general fund and parcel tax expenses, 34% is for Certificated salaries, 21% for Classified salaries, 3% for Administrator salaries, 28% for benefits, 0.5% for Supplies, 8% for Operating expenses, 0.8% for Operational Equipment, and 4% for transfers and other adjustments. Total expenses for these categories are approximately 3% below unaudited expenses for the 2023-24 year.

In summation, this is a balanced fiscal plan based on the information we are aware of today. The plan includes instructional FTEF of 1,020, funding to support program review, maintenance, address prior year audit findings, meet our current contractual obligations, and maintain a cash reserve consistent with board policy and accreditation standards. Most importantly, it provides funding to support instructional and student support services that allow us to meet our enrollment and community needs. Many thanks and appreciation to the students, staff, faculty, administrators, and those who provided input and comments to this document, and to the finance staff for their efforts in compiling the data.

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BOARD AND ADMINISTRATION

BOARD OF TRUSTEES

Alan Wong. ..... President
Anita Martinez..... Vice President
Vick Chung..... Member
Aliya Chisti..... Member
Dr. Murrell Green. ..... Member
Susan Solomon… ..... Member
Shanell Williams ..... Member
Heather Brandt..... Student Trustee

ADMINISTRATION

Dr. David Martin ..... Chancellor
Dr. John al-Amin ..... Vice Chancellor, Finance and Administration
Dr. Geisce Ly…..... Interim Vice Chancellor, Academic and Institutional Affairs
Dr. Lisa Cooper-Wilkins ..... Vice Chancellor, Student Affairs

BUDGET & ACCOUNTING TEAM

Adil Ahmed… ..... Associate Vice Chancellor, Finance
Derek Joe ..... Sr. Admin. Analyst
Harry Lum ..... Sr. Account Clerk
Lisa Ye..... Principal Accountant
Marian Asu ..... Principal Accountant
Marilyn Weed…..... Sr. System Accountant
Mary Anna Relova..... ,,,Sr. Account Clerk
Nicki Pun… ..... Sr. System Accountant
Teddy Zhong… ..... Principal Accountant
Tina Hoang ..... Sr. System Accountant
Vaishali Jogi ..... Sr. System Accountant

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

VISION AND MISSION

Our Vision

CCSF shall provide a sustainable and accessible environment where we support and encourage student possibilities by building on the vibrancy of San Francisco and where we are guided by the principles of inclusiveness, integrity, innovation, creativity, and quality.

Empowered through resources, collegiality, and public support, the college will provide diverse communities with excellent educational opportunities and services. We will inspire participatory global citizenship grounded in critical thinking and an engaged, forward thinking student body.

Mission Statement

Consistent with our Vision, City College of San Francisco provides educational programs and services that promote student achievement and life-long learning to meet the needs of our diverse community.

Our primary mission is to provide programs and services leading to:

Transfer to baccalaureate institutions.
Associate Degrees in Arts and Sciences.
Certificates and career skills needed for success in the workplace; and,
Basic Skills, including learning English as a Second Language and Transitional Studies.

In the pursuit of individual educational goals, students will improve their critical thinking, information competency, communication skills, ethical reasoning, and cultural, social, environmental, and personal awareness and responsibility.

In addition, the college offers other programs and services consistent with our primary mission as resources allow and whenever possible in collaboration with collaborating agencies and community-based organizations.

City College of San Francisco belongs to the community and continually strives to provide an accessible, affordable, and high-quality education to all its students. The college is committed to providing an array of academic and student development services that support students' success in attaining their academic, cultural, and civic achievements. To enhance student success and close equity achievement gaps, the college identifies and regularly assesses student-learning outcomes to improve institutional effectiveness. As a part of its commitment to serve as a sustainable community resource, our CCSF mission statement drives institutional planning, decision making and resource allocation.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

BUDGET PRINCIPLES AND ASSUMPTIONS

The 2024-25 Tentative Budget allocates our projected resources to achieve our college's vision, mission, and district's strategic goals and objectives, to meet staffing needs to deliver robust services and instructional scheduling that meet true student need and remove systemic barriers that depress student demand, and to meet our contractual obligations.

The following guiding principles help serve as a guide in the development of this budget. This budget was developed through a process that involved input from the Board of Trustees, the Chancellor, Executive Cabinet, and governance groups made up of our staff and students before receiving final approval by the Board of Trustees.

Guiding Principles

To ensure that our resources are optimized and distributed in a manner that is reflective of a public institution that prioritizes practices of serving the community, the budget was developed to:

- Allocate resources to implement policies established by the Board of Trustees.
- Allocate resources to support goals and objectives established by the Board and the Chancellor.
- Allocate resources to provide staffing and services to meet student and community needs.
- Provide resources to retain and attract qualified and effective employees.
- Provide resources for the continued improvement of student success and learning outcomes.
- Provide resources to support high quality instructional programs and services to students.
- Increase and/or maintain sufficient levels of institutional effectiveness while becoming more efficient and cost effective.
- Work to maintain technological currency and efficiency by updating and replacing equipment.
- Provide resources to address the total cost of ownership and to maintain buildings and grounds.
- Manage reserves and liabilities prudently and responsibly.

General Assumptions

- The 2024-25 Tentative Budget will be balanced.
- The district will maintain a 5 to 9% General Fund cash reserve consistent with Board Policy.
- The district will work to improve its financial future through enrollment growth by undertaking vibrant recruitment and retention efforts and by offering sufficient courses to attract and serve more students.

Revenue Assumptions

- 1.07% Cost of Living adjustment.
- 3.51% Deficit Factor.
- $14 million in Sales Tax Revenue.
- $19.8 million in Parcel Tax Revenue.

Expenditure Assumptions

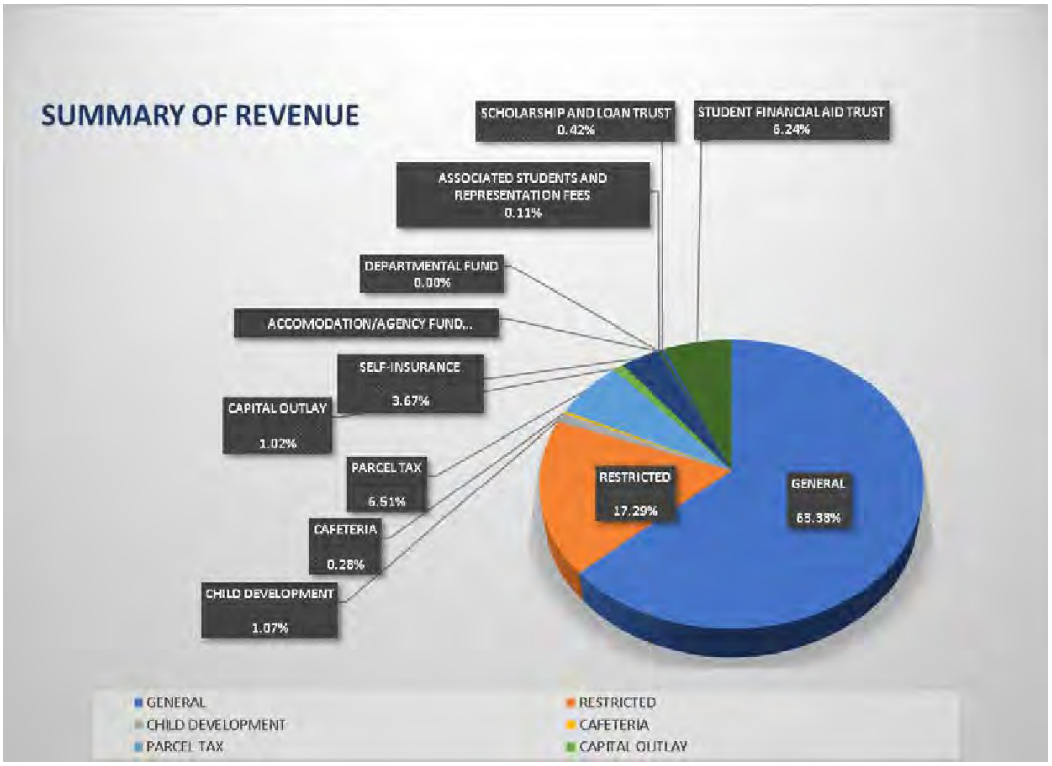
- Salary increase of 3% for Faculty and Administrators.
- Salary increase of 2% for Classified.
- One-time costs for district elections ($850k).

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025

SUMMARY OF FUNDS
REVENUES

Fund	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
GENERAL	172,972,793	181,434,512	184,681,659	191,337,998	192,919,998	1%
RESTRICTED	54,441,486	49,487,157	38,309,229	48,610,328	52,617,535	8%
TOTAL GENERAL FUND	227,414,279	230,921,669	222,990,888	239,948,327	245,537,533	2%
CHILD DEVELOPMENT	759,889	1,638,962	966,524	1,978,002	3,270,760	65%
CAFETERIA	790,281	866,843	848,581	897,519	840,000	-6%
PARCEL TAX	19,518,892	19,620,684	19,680,000	19,676,241	19,823,446	1%
CAPITAL OUTLAY	2,080,055	3,611,092	5,461,782	2,590,907	3,091,648	19%
SELF-INSURANCE	3,722,311	14,424,865	14,085,555	7,194,995	11,175,000	55%
DEPARTMENTAL FUND	143,971	205,501	314,010	161,978	-	-100%
ACCOMODATION/AGENCY FUND	1,250	41,195	13,882	33,240	-	-100%
ASSOCIATED STUDENTS AND REPRESENTATION FEES	284,645	319,766	297,420	289,213	349,000	21%
SCHOLARSHIP AND LOAN TRUST	1,542,147	1,172,392	1,428,651	1,326,112	1,280,000	-3%
STUDENT FINANCIAL AID TRUST	23,554,436	30,069,167	17,443,426	18,960,251	19,000,000	0%
						0%
TOTAL OTHER FUNDS	52,397,878	71,970,467	60,539,830	53,108,458	58,829,854	11%
						0%
TOTAL REVENUE	279,812,157	302,892,137	283,530,718	293,056,785	304,367,387	4%

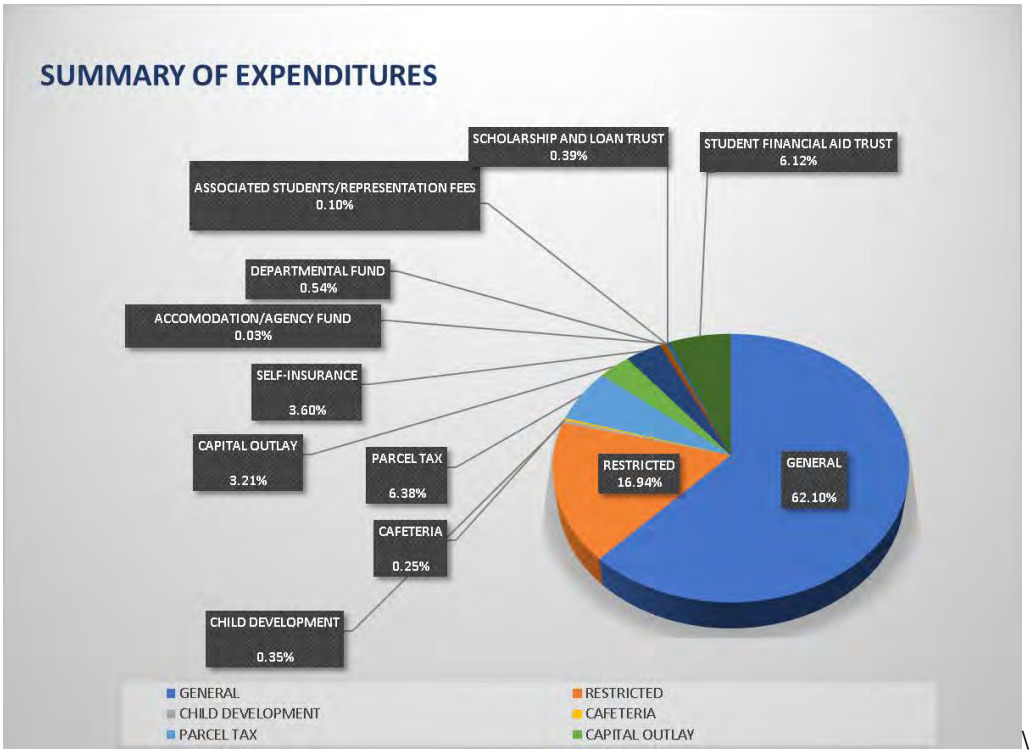


SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025

SUMMARY OF FUNDS
EXPENDITURES

Fund	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
GENERAL	165,214,621	172,170,912	179,048,929	195,671,676	192,919,997	-1%
RESTRICTED	52,632,546	50,340,304	35,653,050	45,953,419	52,617,535	15%
TOTAL GENERAL FUND	217,847,167	222,511,216	214,701,979	241,625,095	245,537,533	2%
						0%
CHILD DEVELOPMENT	765,514	976,470	1,044,827	829,502	1,089,742	31%
CAFETERIA	790,281	866,843	848,581	897,519	791,581	-12%
PARCEL TAX	19,518,635	19,625,373	19,679,999	19,676,242	19,823,446	1%
CAPITAL OUTLAY	1,295,000	1,406,464	1,277,227	3,257,481	9,988,404	207%
SELF-INSURANCE	5,778,773	6,359,238	15,020,983	7,000,592	11,175,374	60%
DEPARTMENTAL FUND	158,630	272,476	286,125	168,132	1,669,226	893%
ACCOMODATION/AGENCY FUND	5,803	7,842	24,810	14,933	100,330	572%
ASSOCIATED STUDENTS/REPRESENTATION FEES	145,081	216,493	249,007	148,433	308,129	108%
SCHOLARSHIP AND LOAN TRUST	1,650,452	1,137,613	1,198,909	1,197,532	1,200,350	0%
STUDENT FINANCIAL AID TRUST	23,825,030	30,403,158	18,260,471	18,960,251	19,000,000	0%
						0%
TOTAL OTHER FUNDS	53,933,199	61,271,970	57,890,939	52,150,617	65,146,581	25%
						0%
TOTAL EXPENDITURE	271,780,367	283,783,187	272,592,918	293,775,712	310,684,114	6%



SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

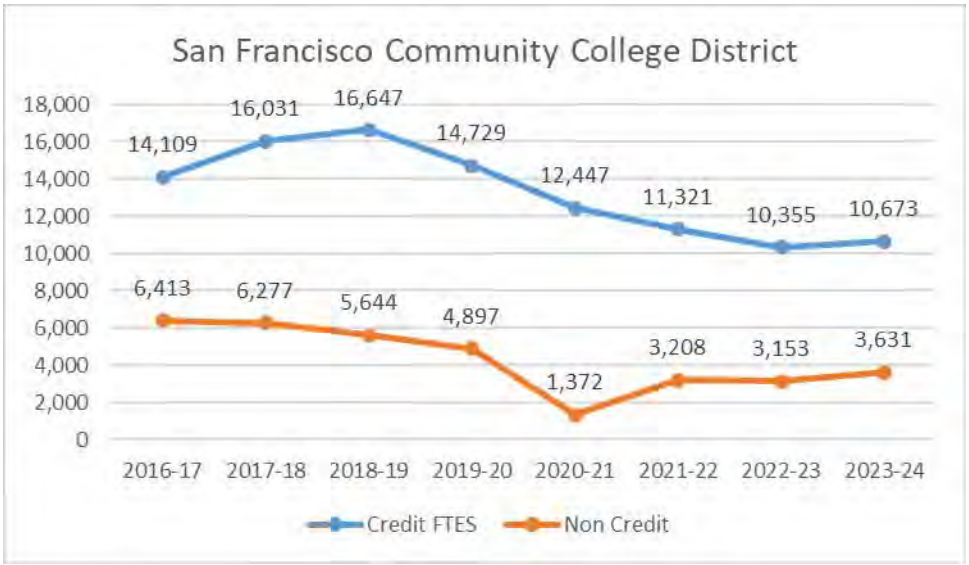
FULL TIME EQUIVALENT STUDENTS (FTES) FUNDING SUMMARY

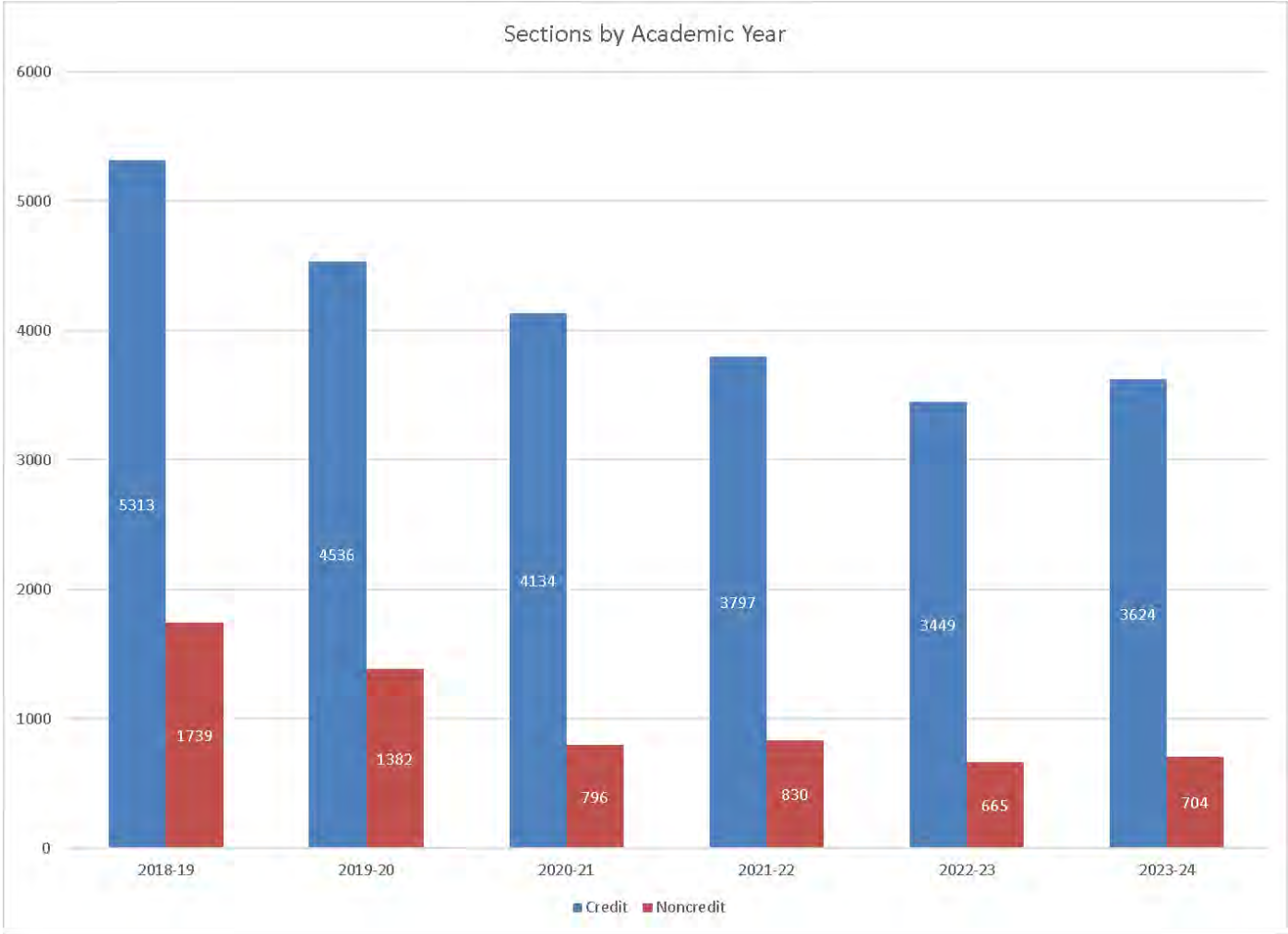
This is the primary workload measure used to determine how much total revenue the district is to receive.

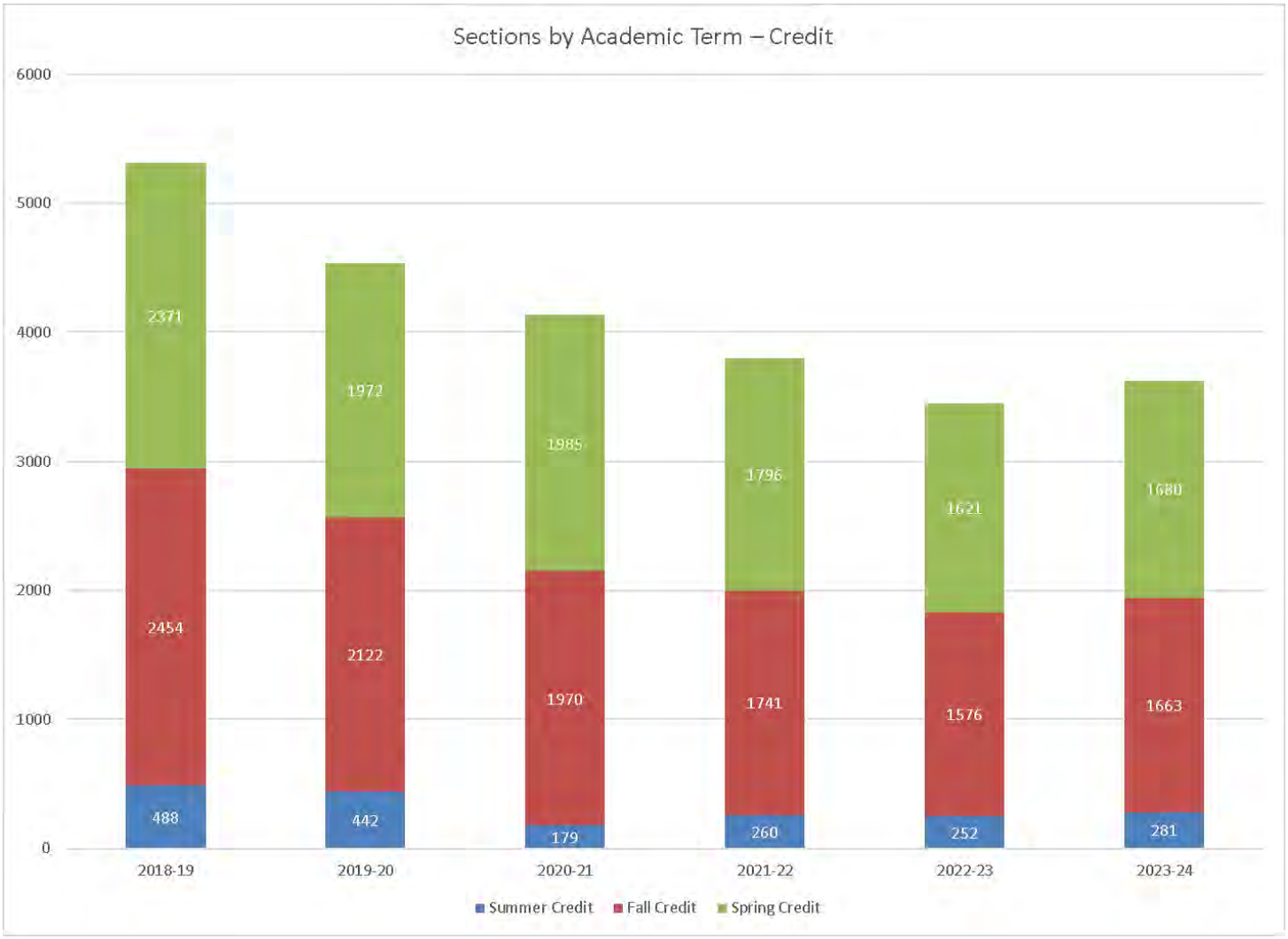
Summary FTES

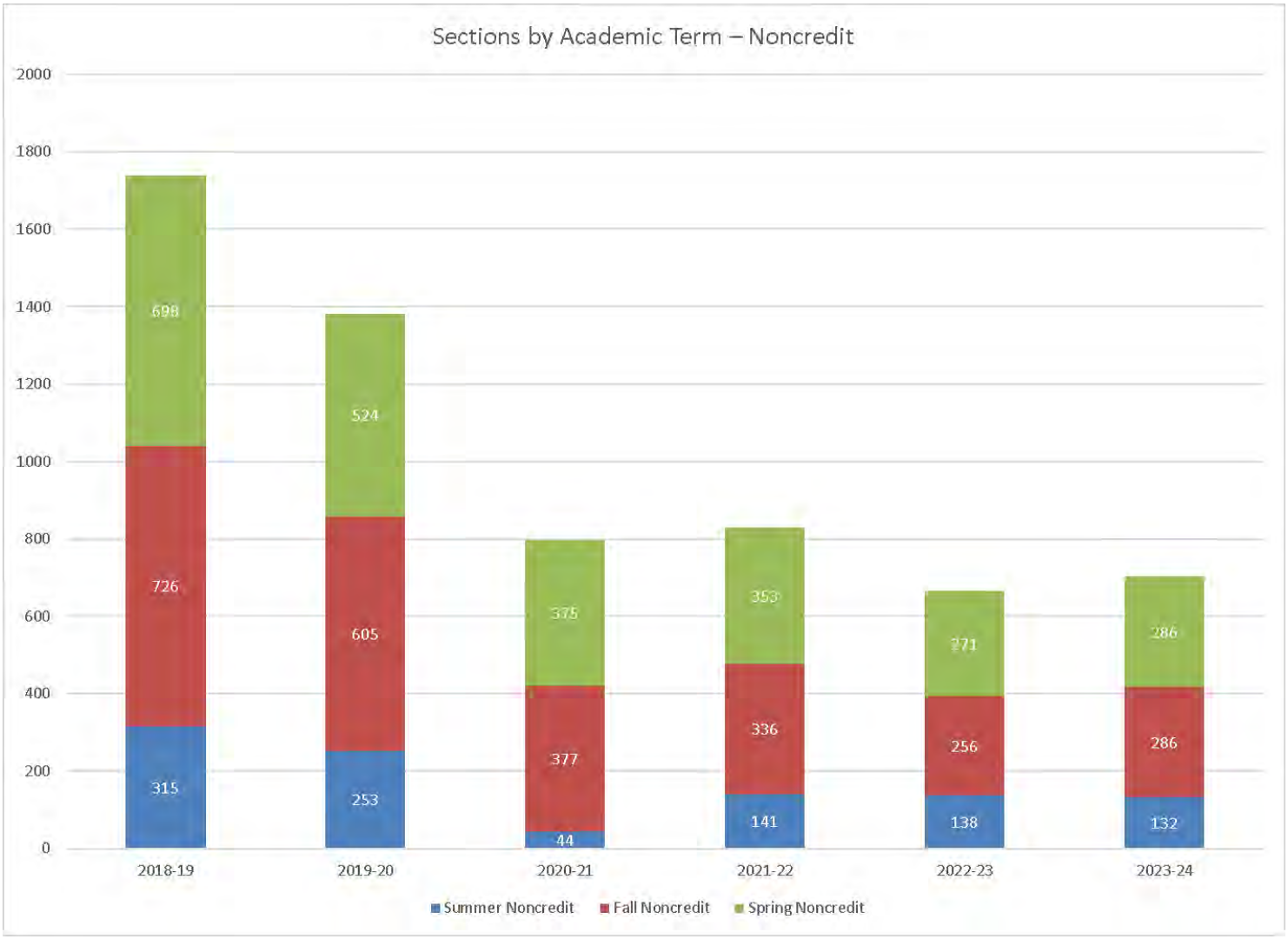
Sources Schedule C

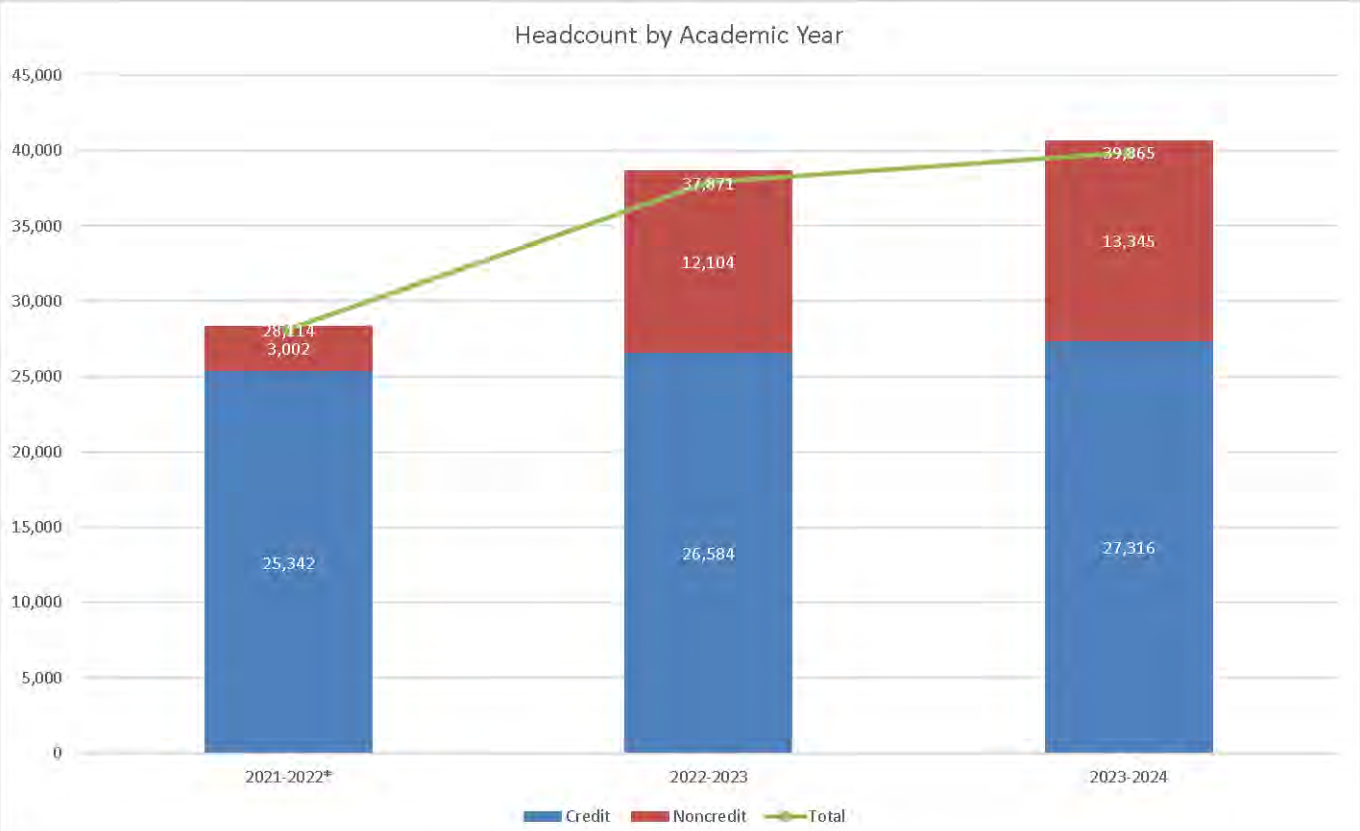
	Recal 2016-17	Recal 2017-18	Recal 2018-19	Recal 2019-20	Recal 2020-21	Recal 2021-22	Recal 2022-23	P1 2023-24
Credit FTES	14,109	16,031	16,647	14,729	12,447	11,321	10,355	10,673
Non Credit	6,413	6,277	5,644	4,897	1,372	3,208	3,153	3,631
Total	20,522	22,309	22,291	19,626	13,820	14,529	13,509	14,304



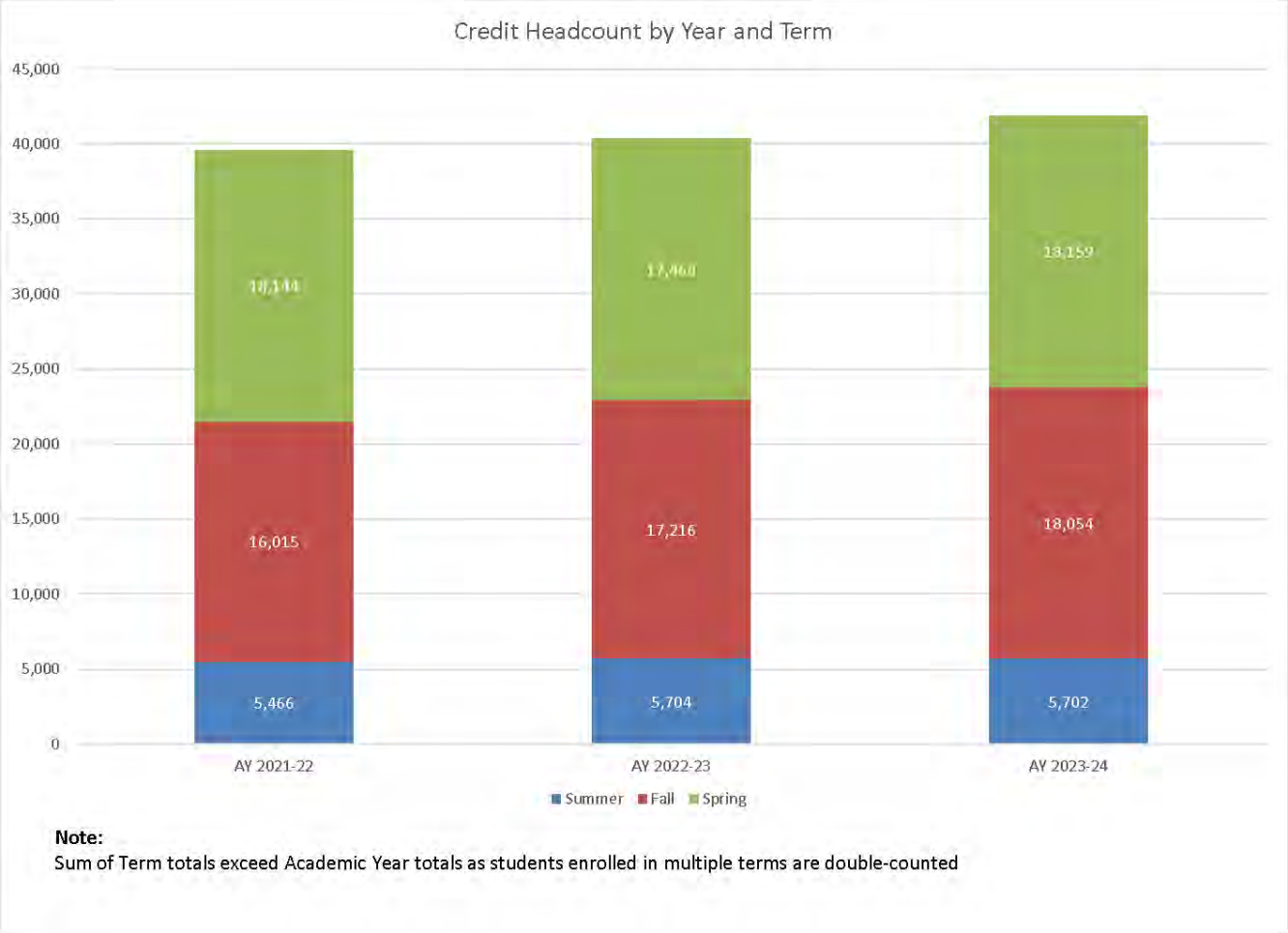

Sections by Academic Year
6000
5000
4000
3000
2000
1000
0
5313
1739
4536
1382
4134
796
3797
830
3449
665
3624
704
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
Credit
Noncredit


Sections by Academic Term – Credit
6000
5000
4000
3000
2000
1000
0
2371
2454
488
1972
2122
442
1985
1970
179
1796
1741
260
1621
1576
252
1680
1663
281
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
Summer Credit
Fall Credit
Spring Credit

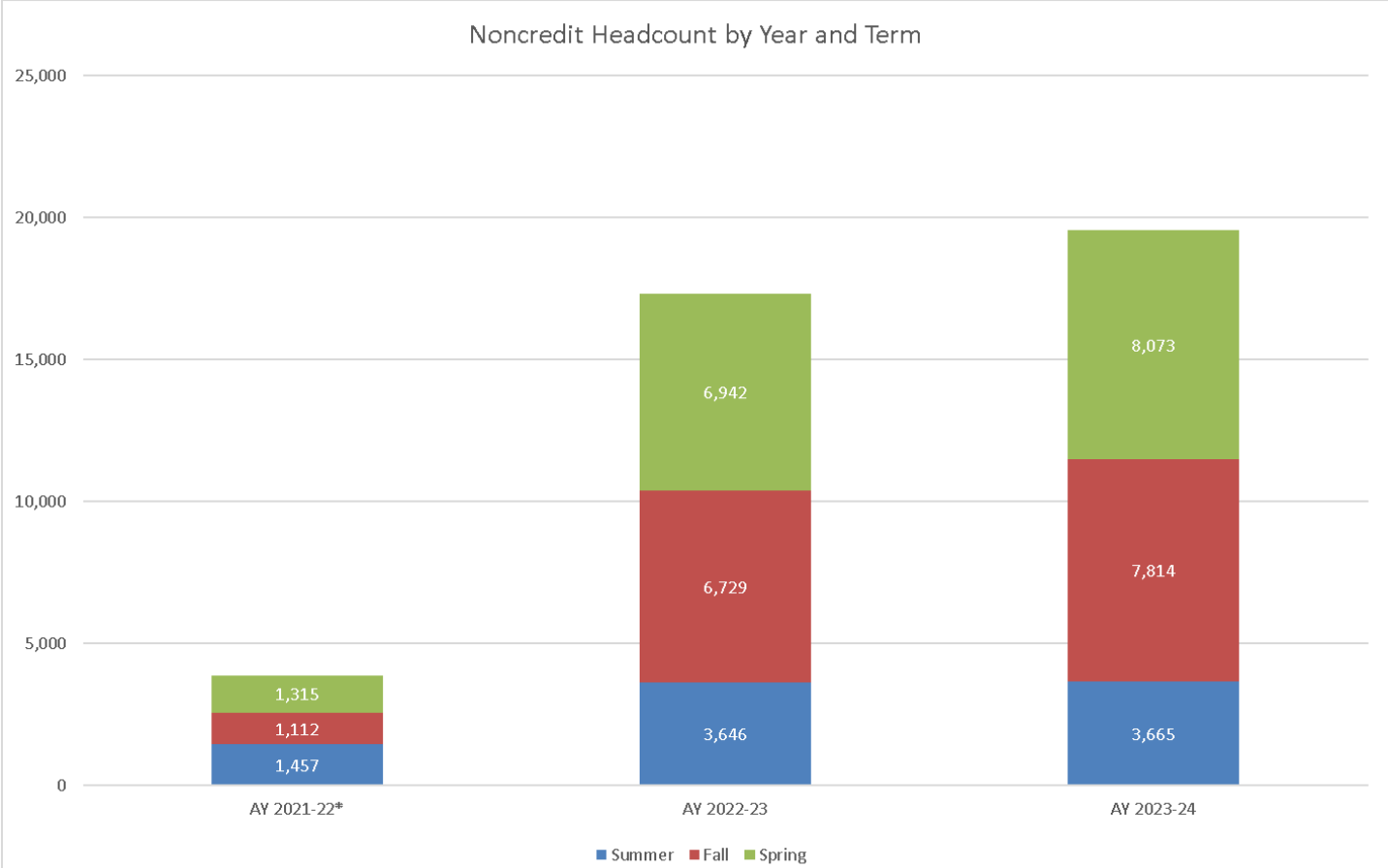

Sections by Academic Term – Noncredit
2000
1800
1600
1400
1200
1000
800
600
400
200
0
315
726
698
253
605
524
44
377
375
141
336
353
138
256
271
132
286
286
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
Summer Noncredit
Fall Noncredit
Spring Noncredit



Notes:
Noncredit data from the asterisked academic year is incomplete due to the changes and challenges in data collection during the COVID-19 pandemic.
Total headcount less than sum of credit and noncredit as some students enroll in both credit and noncredit classes.



Note:
Sum of Term totals exceed Academic Year totals as students enrolled in multiple terms are double-counted



Notes:
Noncredit data from the asterisked academic year is incomplete due to the changes and challenges in data collection during the COVID-19 pandemic.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2024-25

FUND TYPES 11, 15, 39 – UNRESTRICTED GENERAL FUND

The unrestricted general fund (Fund 11) is the primary operating fund of the district and is used to account for revenues and expenditures that are available for the general purposes of district operations and not otherwise required by law or regulation to be accounted for in another fund. The unrestricted general fund is utilized to support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth. In general, unrestricted funds can be used for any legal purpose deemed necessary. The unrestricted general fund includes board-designated monies that represent a commitment of unrestricted resources that are stipulated by the governing board to be used for a specified purpose.

Designated funds (Fund 15) are unrestricted funds that have aligned revenue, such as City Extension and International Student Programs, and are expected to generate a surplus that can be used to supplement the General Fund.

The Parcel Tax (Fund 39) was approved by voters in the November 2012 election by a 73% affirmative vote, as allowed by California Government Code Section 50075. Proposition A was first effective with the 2013-2014 tax year. The first-year tax bills were mailed in September 2013 by the San Francisco Tax Collector. It expires in 2032.

This parcel tax is levied on all parcels within City College's boundaries, which includes all of San Francisco. The parcel tax is currently calculated at a flat rate of $99 per parcel. The funds generated by this tax will be used to maintain and enhance the quality of education at City College campuses, including core academics, workforce training, university preparation, libraries, and technology.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

UNRESTRICTED GENERAL FUND + PARCEL TAX
REVENUE AND EXPENDITURE REPORT

Account Title	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
State Revenue	93,190,555	100,661,748	96,995,503	105,667,884	107,249,883	1%
Local Revenue	89,264,260	97,544,199	107,003,901	105,346,356	105,493,560	0%
Total Revenues	182,454,815	198,205,947	203,999,405	211,014,240	212,743,444	1%
Transfers In	10,036,869	2,849,249	362,253	-	-	0%
Total Revenue & Transfers In	**192,491,684**	**201,055,196**	**204,361,658**	**211,014,240**	**212,743,444**	**1%**
						0%
Academic Salaries	78,811,653	66,307,628	67,414,473	84,037,010	75,961,301	-10%
Classified Salaries	40,032,363	40,649,167	41,048,505	45,486,242	45,698,417	0%
Benefits	48,983,916	57,859,410	56,046,515	62,547,328	59,662,008	-5%
Supplies & Materials	547,015	225,242	946,614	1,014,483	1,042,487	3%
Services & Operaring	15,466,103	18,958,554	17,179,549	14,912,854	18,666,463	25%
Equipment	101,922	280,328	2,385,220	2,500,000	3,687,767	48%
Total Expenditures	183,942,971	184,280,329	185,020,874	210,497,917	204,718,444	-3%
Transfers Out & Unallocated Costs	790,281	7,515,955	13,708,054	4,850,000	8,025,000	65%
Total Expenditures, Transfers Out/Unallocated Costs	**184,733,252**	**191,796,284**	**198,728,928**	**215,347,917**	**212,743,444**	**-1%**
Surplus/Deficit	**7,758,432**	**9,258,912**	**5,632,730**	**(4,333,678)**	**0**	**-100%**
						0%
Beginning Fund Balance	**8,669,970**	**16,879,200**	**26,637,835**	**19,060,008**	**14,726,331**	**-23%**
Prior Year Adjustments	**450,798**	**499,723**	**(13,210,557)**	**-**	**-**	**0%**
Ending Fund Balance	**16,879,200**	**26,637,835**	**19,060,008**	**14,726,331**	**14,726,331**	**0%**

UNRESTRICTED GENERAL FUND + PARCEL TAX
REVENUE AND EXPENDITURE DETAIL

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCT	Account Title	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
8590	Other CDE Revenues	990,906	-	-	-	-	0%
8611	State General Apportionment	48,230,908	47,355,730	77,689,398	69,914,418	71,158,130	2%
8611A	Prior YR Corrections-St Apportion	(1,241,435)	(197,435)	(5,981,480)	(1,862,153)	(1,862,153)	0%
8611E	SGA 2% Enrollment Fee Allowance	165,802	138,057	108,322	102,562	103,659	1%
8612	Apprenticeship Allow	366,052	384,809	501,336	320,717	324,149	1%
8618	Part time Faculty Allocation	476,522	514,299	314,206	2,669,841	2,698,408	1%
8619	Full Time Faculty Hiring			4,720,332	-	-	0%
8630	EPA Revenues	32,536,173	39,349,074	9,826,620	25,655,769	25,930,286	1%
8671	Homeowner's Prop Tax Relief	76,527	84,510	80,203	83,215	84,105	1%
8681	ST Lottery Proceeds	3,051,897	3,513,494	2,990,787	2,348,790	2,373,922	1%
8691	ST Mandated Costs	619,747	619,970	412,830	434,725	439,377	1%
8699	Other Misc ST Revenues	7,917,457	8,899,240	6,332,950	6,000,000	6,000,000	0%
	Total State Revenue	**93,190,555**	**100,661,748**	**96,995,503**	**105,667,884**	**107,249,883**	**1%**
8811	Tax Allocation, Secured Roll	37,034,438	37,528,511	40,475,296	37,310,316	37,310,316	0%
8812	Tax Allocation, Supplemental Roll	930,610	1,147,090	1,083,725	1,522,339	1,522,339	0%
8813	Tax Allocation, Unsecured Roll	2,171,816	2,262,761	1,935,312	2,320,895	2,320,895	0%
8816	Prior year taxes	(53,633)	(480,458)	(572,611)	-	-	0%
8817	ERAF	3,445,224	4,793,061	11,514,060	10,650,503	10,650,503	0%
8818	Redevelopment AB 1290	800,317	826,187	839,348	1,868,237	1,868,237	0%
8819	Prop Tax Rev-Voted Indebtedness-P39	2,658,109	2,696,043	3,040,839	2,571,780	2,571,780	0%
8819B	Prop A-City College Parcel Tax	19,518,892	19,620,684	19,679,706	19,676,241	19,823,446	1%
8821	Cont, Gifts, Endowments	-	-	1,000	-	-	0%
8827	Save A Class Donation	97	171	25,347	-	-	0%
8831	Contract Instructional Serv	411,017	494,139	517,096	160,000	160,000	0%
8851	Rentals/Leases	55,299	49,682	12,072	6,500	6,500	0%
8861	Interest/Invest Inc	25,359	206,763	538,295	400,000	400,000	0%
8872	Community Service Classes	3,174	160,608	175,551	893,248	893,248	0%
8874	Enrollment	-	-	-	-	-	0%
8879	Student Records	75	180	285	250	250	0%
8889	Other Student Fees	75	50	10,338	63,000	63,000	0%
8891	Other Local Revenues	2,042	12,164	16,525	16,525	16,525	0%
8892	Traffic Fines	849	17,618	4,723	4,723	4,723	0%
8895	Sales Taxes (Prop A)	9,700,793	14,654,176	14,641,899	14,592,727	14,592,727	0%
8866A	Enrollment Fees-Summer	856,658	985,803	1,184,247	1,184,247	1,184,247	0%
8866B	Enrollment Fees-Fall	6,414,999	5,448,608	6,343,745	5,466,617	5,466,617	0%
8866C	Enrollment Fees-Spring	6,415,574	6,902,875	6,379,165	6,379,165	6,379,165	0%
8866D	Enrollment Fees-PY	(71,005)	(25,714)	(8,331)	(8,331)	(8,331)	0%
8867D	Enroll BOGG-PY	88	276	143	143	143	0%
8867L	BOG A Waiver Summer	(138)	-	-	-	-	0%
8867M	BOG A Waiver Fall	(943)	(828)	-	(552)	(552)	0%
8867N	BOG A Waiver Spring	(2,760)	(460)	(552)	(231,150)	(231,150)	0%
8867O	BOG B Waiver Summer	(194,833)	(187,565)	(231,150)	(1,559,952)	(1,559,952)	0%
8867P	BOG B Waiver Fall	(1,309,137)	(1,087,532)	(1,559,952)	(1,547,693)	(1,547,693)	0%
8867Q	BOG B Waiver Spring	(1,368,520)	(1,371,375)	(1,547,693)	(190,003)	(190,003)	0%
8867R	BOG C Waiver Summer	(150,650)	(155,319)	(190,003)	(1,064,969)	(1,064,969)	0%
8867S	BOG C Waiver Fall	(1,185,213)	(1,036,863)	(1,064,969)	(994,980)	(994,980)	0%
8867T	BOG C Waiver Spring	(1,154,499)	(1,187,651)	(994,980)	(1,380)	(1,380)	0%
8867U	BOG S Waiver Summer	-	-	-	-	-	0%
8867V	BOG S Waiver Fall	(1,357)	(690)	(1,380)	(1,564)	(1,564)	0%
8867W	BOG S Waiver Spring	(2,576)	(966)	(1,564)	(20,677)	(20,677)	0%
8867X	BOG Waivers PY	13,064	(2,024)	(20,677)	-	-	0%
8868A	Non-Resident Fees-Summer	516,780	(149,202)	638,798	638,797	638,797	0%

8868B	Non-Resident Fees-Fall	4,245,455	4,023,082	3,998,810	3,998,810	3,998,810	0%
8868C	Non-Resident Fees-Spring	4,110,315	(143,120)	4,098,715	4,098,715	4,098,715	0%
8868D	Non-Resident Fees-PY	(232,793)	4,730,640	(153,458)	(153,458)	(153,458)	0%
8868F	AB540 SUMMER	(138,185)	612,158	(157,035)	(157,035)	(157,035)	0%
8868G	AB540 FALL	(997,600)	(934,695)	(1,078,075)	(1,078,075)	(1,078,075)	0%
8868H	AB540 SPRING	(948,590)	(1,158,159)	(956,348)	(956,348)	(956,348)	0%
8868I	AB540 PR YR ADJ's	(33,462)	(25,261)	(41,521)	(41,521)	(41,521)	0%
8868L	SB 150/AB 2364 HS Exptn SU	(32,770)	(46,664)	(82,360)	(82,360)	(82,360)	0%
8868M	SB 150/AB 2364 HS Exptn FL	(129,050)	(139,532)	(117,595)	(117,595)	(117,595)	0%
8868N	SB 150/AB 2364 HS Exptn SP	(95,990)	(159,794)	(108,605)	(108,605)	(108,605)	0%
8868O	SB 150/AB 2364 HS Exptn PY	(24,081)	(4,884)	(5,373)	(5,373)	(5,373)	0%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(161,965)	(223,496)	(171,390)	(171,390)	(171,390)	0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(869,565)	(1,195,765)	(902,190)	(902,190)	(902,190)	0%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,092,720)	(1,384,340)	(1,115,920)	(1,115,920)	(1,115,920)	0%
8868T	AB 13 Exmptn NRT for Veterans-PY	114,081	32,770	(26,422)	(34,252)	(34,252)	0%
8868Z	AB 343 Exmptn NRT Spring	-	76,432	(7,830)	-	-	0%
8876A	Health Service Fees-Summer	-	306,720	82,624	90,000	90,000	0%
8876B	Health Services-Fall	-	356,220	338,980	360,000	360,000	0%
8876C	Health Service Fees-Spring	-	(1,128)	347,440	1,150,000	1,150,000	0%
8876D	Health Service Fees-PY	-	-	(361)	-	-	0%
8876I	Health Service Fees-BOGG-PY	-	(700)	11	-	-	0%
8876K	Health Fee Waivers-Summer	-	(980)	(240)	-	-	0%
8876L	Health Fee Waivers-Fall	-	3,785	(20)	-	-	0%
8876M	Health Fee Waivers-Spring	-	26,715	(20)	-	-	0%
8881A	Parking Fees-Summer	-	74,391	-	-	-	0%
8881B	Parking Fees-Fall	-	2,400	-	-	-	0%
8881C	Parking Fees-Spring	-	3,855	-	-	-	0%
8885A	ESLIP - Summer	-	-	650	-	-	0%
8885B	ESLIP - Fall	-	-	58,290	-	-	0%
8885C	ESLIP - Spring	-	-	88,025	-	-	0%
8886D	Exempt NRT Cap Out PY AB 13	105	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	-	281	1	-	-	0%
8893I	Miscellaneous Income	70,943	20,065	47,853	467,950	467,950	0%
8893N	PY Credit/Refunds	-	-	50	-	-	0%
8893L	Vending Machines	45	-	3,562	-	-	0%
8950	F & A Recoveries	-	572,399	-		-	0%
	Total Local Revenue	**89,264,260**	**97,544,199**	**107,003,901**	**105,346,356**	**105,493,560**	**0%**
8981	Transfer in - General Unrestricted	-	4,132	780		-	0%
8982	Transfer in - General Restricted	10,036,869	2,815,117	361,474	-	-	0%
8994	Transfer in - Bond Fund	-	30,000	-	-	-	0%
	Total Transfers In	**10,036,869**	**2,849,249**	**362,253**	**-**	**-**	**0%**
							0%
	Total Revenues & Transfers In	**192,491,684**	**201,055,196**	**204,361,658**	**211,014,240**	**212,743,444**	**1%**
1120	Faculty-Sch1	41,726,678	34,969,826	32,747,327	44,251,745	36,455,893	-18%
1129	Faculty-Long Term Substitutes	-	59,220	84,578	42,693	41,878	-2%
1210	Administrators	6,692,776	5,749,896	5,760,210	8,408,395	7,296,720	-13%
1220	Nonteaching-Sch1	2,957,122	2,674,583	2,203,620	2,848,101	2,136,077	-25%
1230	Librarians-Sch1	1,444,396	1,358,932	1,214,166	1,580,287	1,519,067	-4%
1240	Counselors-Sch1	5,679,520	4,277,536	3,580,646	3,747,368	3,521,937	-6%
1250	Student Health Personnel	58,764	279,367	256,465	303,421	266,270	-12%
1280	Supervisors	799,071	539,666	3,306,361	1,088,338	3,895,983	258%
1322	Faculty-Regular Hours	165,300	183,158	261,305	260,863	260,863	0%
1323	Faculty-Reg Hrs PBL	13,070,401	10,652,709	11,482,424	15,943,494	14,009,565	-12%
1324	Faculty-Summer/Int Hourly	1,451,665	1,131,952	401,246	520,124	497,362	-4%
1325	Faculty-Subs	98,954	257,628	337,255	381,746	67,047	-82%
1333	Faculty-Reg Hrs Ovrld By Load	2,176,183	1,857,974	2,050,618	646,589	1,967,193	204%
1422	Nonteaching-Hourly	2,208,840	2,091,269	2,546,649	2,031,242	2,640,670	30%
1423	Part-time Office Hours	248,398	195,700	1,094,851	1,945,222	1,326,000	-32%
1424	Nonteaching-Sum/Int	-	-	3,129	25,987	-	-100%
1434	Librarians-Sum/Int	-	-	5,500	2,386	-	-100%
1442	Counselors-Hourly	-	2,394	-	-	-	0%
1452				2,490	-	-	0%
1484	Supervisors-Stipends	25,819	25,819	68,006	9,011	58,776	552%
1990	Grievance-Acad Settle	7,767	-	7,626	-	-	0%
	Total Certificated Salaries	**78,811,653**	**66,307,628**	**67,414,473**	**84,037,010**	**75,961,301**	**-10%**

2110	Classified-Reg	34,334,614	34,470,676	34,829,061	38,709,760	40,129,621	4%
2115	Governing Board	37,958	32,493	43,138	45,323	42,191	-7%
2210	Instructional Aides-Reg	2,509,936	2,840,656	2,680,735	2,871,050	2,714,061	-5%
2330	Classified-NI Temp	1,916,091	1,920,303	1,750,312	2,393,069	1,497,847	-37%
2334	Classified-Sum/Int	-	-	-	67,888	-	-100%
2340	Classified - Class 9910 only	447	-	-	-	-	0%
2370	Classified-NI Coll Aide	128,902	109,320	613,145	771,683	771,165	0%
2374	Clasified-Summer Lab Aide	3,644	5,414	28,480	455	4,417	872%
2375	Classified-NI Coll Aide WK Stdy	-	-	5,929	-	-	0%
2380	Classified-Overtime	603,046	736,533	565,117	53,718	-	-100%
2410	Instructional Aides-Non Reg Temp	496,152	532,627	532,589	573,297	539,115	-6%
2888	P-Share Time	1,574	1,145	-	-	-	0%
	Total Classified Salaries	**40,032,363**	**40,649,167**	**41,048,505**	**45,486,242**	**45,698,417**	**0%**
3101	STRS	2,077	2,454	2,488	-	2,500	0%
3102	STRS - Administrators	573,633	479,469	584,730	581,081	581,081	0%
3109	STRS - Certificated	17,924,403	17,690,674	15,963,433	16,755,840	14,727,341	-12%
3202	PERS - Administrators		-	-	-	-	0%
3205	PERS - Classified SEIU	461,115	398,702	409,741	459,628	436,281	-5%
3302	OASDI - Administrators	100,180	98,032	235,168	213,111	208,440	-2%
3303	OASDI- Stationary Engineers	101,423	87,995	85,317	71,641	62,521	-13%
3304	OASDI - Classified Managers	26,013	29,618	30,524	18,600	37,512	102%
3305	OASDI - Classified SEIU	1,993,168	2,046,254	2,002,918	2,053,962	1,938,191	-6%
3306	OASDI - Crafts	78,772	78,014	87,104	91,376	84,114	-8%
3307	OASDI - Governing Board	2,087	1,736	2,511	2,454	2,381	-3%
3308	OASDI - CalWorks	28	-	-	14,812	14,812	0%
3309	OASDI - Certificated	102,266	84,075	92,022	-	(6,563)	0%
3322	Medicare - Administrators	91,266	76,968	77,025	102,957	96,782	-6%
3323	Medicare - Stationary Engineers	23,888	21,968	19,953	16,822	14,623	-13%
3324	Medicare - Classified Managers	6,964	7,577	7,606	4,432	8,876	100%
3325	Medicare - Classified SEIU	493,737	507,728	506,035	627,758	640,389	2%
3326	Medicare - Crafts	18,422	18,322	20,502	21,770	20,122	-8%
3327	Medicare - Governing Board	488	406	587	574	557	-3%
3328	Medicare - CalWorks	6	-	-	893,639	-	-100%
3329	Medicare - Certificated	988,634	834,356	852,797	381,477	1,304,194	242%
3402	Health Plan - Administrators	440,396	444,499	390,893	496,727	455,093	-8%
3403	Health Plan - Stationary Engineers	136,470	123,675	106,294	126,328	117,000	-7%
3404	Health Plan - Classified Managers	13,268	19,810	16,377	26,000	26,000	0%
3405	Health Plan - Classified SEIU	4,316,971	4,234,208	4,046,361	3,941,514	4,388,486	11%
3406	Health Plan - Crafts	149,747	155,616	161,216	175,271	166,834	-5%
3407	Health Plan - Governing Board	49,752	51,749	38,556	52,000	52,000	0%
3409	Health Plan - Certificated	7,551,049	6,746,170	5,964,245	5,600,240	5,531,022	-1%
3422	Dental - Administrators	59,705	59,550	51,813	71,318	66,793	-6%
3423	Dental - Stationary Engineers	24,072	21,171	18,074	18,010	16,200	-10%
3424	Dental - Classified Managers	5,293	6,175	5,662	3,600	6,878	91%
3425	Dental - Classified SEIU	717,350	679,233	639,051	697,773	732,186	5%
3426	Dental - Crafts	22,686	22,884	23,334	24,858	23,100	-7%
3427	Dental - Governing Board	8,674	8,821	7,450	7,200	7,200	0%
3429	Dental - Certificated	1,142,954	993,925	856,136	921,748	814,746	-12%
3432	Life Insurance - Administrators	3,380	3,372	3,012	4,040	3,780	-6%
3433	Life Insurance - Stationary Enginee	1,384	1,217	1,070	1,004	900	-10%
3434	Life Insurance - Classified Manager	304	355	335	200	395	97%
3435	Life Insurance - Classified SEIU	40,826	38,720	37,573	58,925	54,892	-7%
3436	Life Insurance - Crafts	1,304	1,315	1,382	1,403	1,302	-7%
3437	Life Insurance - Governing Board	642	583	612	400	400	0%
3439	Life Insurance - Certificated	47,781	43,950	39,452	66,247	58,523	-12%
3461	Post Retirement	32,295	10,258,412	10,262,634	13,591,317	11,479,681	-16%
3502	SUI - Administrators	4,764	30,048	27,301	37,568	35,109	-7%
3503	SUI - Stationary Engineers	1,983	8,157	6,356	5,862	5,042	-14%
3504	SUI - Classified Managers	540	2,781	2,695	3,188	4,744	49%
3505	SUI - Classified SEIU	38,648	189,107	174,377	80,602	100,864	25%
3506	SUI - Crafts	1,479	6,934	7,270	7,382	6,700	-9%
3509	SUI - Certificated	32,554	339,501	307,312	217,651	206,673	-5%
3602	Workers Comp - Administrators	101,222	87,413	131,444	127,882	120,875	-5%
3603	Workers Comp - Stationary Engineers	26,334	24,408	30,465	18,254	15,831	-13%
3604	Workers Comp - Classified Managers	7,773	8,429	12,902	4,798	12,319	157%
3605	Workers Comp - Classified SEIU	565,750	571,134	837,041	1,094,965	1,067,171	-3%
3606	Workers Comp - Crafts	20,962	20,905	34,854	28,580	26,770	-6%
3607	Workers Comp - Governing Board	596	510	1,036	621	603	-3%
3609	Workers Comp - Certificated	1,130,614	944,238	1,487,707	1,489,997	1,324,493	-11%

3652	OPEB	12,749	927,374	2,175,246	1,535,027	1,440,401	-6%
3702	SF Retirement - Administrators	583,752	525,202	394,762	795,018	778,936	-2%
3703	SF Retirement - Stationary Engineer	349,850	282,039	228,933	271,615	246,142	-9%
3704	SF Retirement - Classified Managers	113,489	109,980	99,030	74,598	131,721	77%
3705	SF Retirement - Classified SEIU	7,860,633	7,097,901	6,087,785	7,999,455	9,427,428	18%
3706	SF Retirement - Crafts	308,098	272,946	259,857	520,926	497,671	-4%
3709	SF Reitrement - Certificated	67,252	30,536	88,148	35,280	34,950	-1%
3710	SF Retirement - Students	-	108	-	-	-	0%
3913	SUSP-Other Benefits	-	-	-	-	-	0%
	Total Benefits	**48,983,916**	**57,859,410**	**56,046,515**	**62,547,328**	**59,662,007**	**-5%**
4000	Budget-Supplies/Materials		-	-	-	-	0%
4102	Textbooks	330	-	-	-	-	0%
4103	Other Books	-	72	4,800	4,800	344	-93%
4301	Printing Supplies	27,462	42,676	21,286	21,286	19,348	-9%
4302	Computer Supplies	929	10,504	531	531	531	0%
4303	Other Supplies	446,532	50,909	786,493	797,930	883,232	11%
4304	Durable Supplies	906	-	7,274	7,274	6,523	-10%
4305	Instructional Supplies	50,565	55,610	-	56,432	79,065	40%
4306	Food Supplies	-	-	500	500	2,771	454%
4402	Uniforms	20,290	65,471	125,730	125,730	50,673	-60%
	Total Supplies	**547,015**	**225,242**	**946,614**	**1,014,483**	**1,042,487**	**3%**
5000	Budget-Other Operating Expenses	-	-	-	750,000	750,000	0%
5101	Instructional Service Agreements	596,010	317,351	781,757	17,260	-	-100%
5110	Guest Lecturer	15,940	31,494	54,259	54,259	65,759	21%
5120	Computer Consulting	-	188,882	-	-	-	0%
5130	Dues and Memberships	174,248	150	180,709	180,109	249,647	39%
5131	Participants Cost	-	793,642	11,104	11,104	10,800	-3%
5190	Other Consulting	3,059,517	971,834	1,694,585	1,881,530	4,473,884	138%
5191	Misc Personal Services	-	12	-	-	-	0%
5202	Conference and Food Services	1,600	67,263	293,475	283,475	103,788	-63%
5210	Travel - Non-Local	3,120	19,025	129,208	127,457	125,000	-2%
5212	Travel - Local	16,331	2,000	31,229	31,229	67,219	115%
5350	Postage	8	-	2,517	2,517	2,517	0%
5351	Moving, Rental and Storage	-	7,349,272	221,160	221,160	214,593	-3%
5410	Insurance	1,903,640	15,059	2,140,068	22,000	22,000	0%
5510	Water/Sewage	323,202	363,974	493,165	532,529	532,529	0%
5520	Gas/Electricity	1,218,287	1,590,193	1,668,514	1,916,812	1,844,567	-4%
5530	Telephone	173,043	139,010	167,690	412,690	331,690	-20%
5560	Housekeeping	118,350	180,038	291,519	272,489	273,519	0%
5610	Other Property Leases	1,008,216	505,966	304,097	-	9,466	0%
5620	Property Leases - SFUSD	155,556	155,556	-	155,556	155,556	0%
5631	Vehicle Leases	-	-	-	-	-	0%
5632	Copier Leases	800,874	917,561	876,567	941,458	1,255,904	33%
5633	Other Leases	101,783	141,253	66,090	66,090	68,388	3%
5640	Maint & Repair - Non-Equipment	1,219,919	1,389	1,431,600	1,270,265	1,331,517	5%
5650	Maint & Repair - Equipment	272,984	235,411	385,287	384,876	587,932	53%
5655	Maint & Repair - Vehicles	10,216	15,124	29,161	29,161	29,161	0%
5656	Software License Fees	1,642,173	1,691,746	2,236,006	2,486,006	2,320,953	-7%
5657	Maint - Hazardous Materials	45,898	52,487	148,643	148,643	118,454	-20%
5658	Maint - Other	1,138	4,737	2,116	2,116	5,976	182%
5721	Judgments/Claims/Settlements	-	-	36,461	36,461	50,461	38%
5722	Legal Services	630,233	562,743	1,369,451	1,368,499	1,500,000	10%
5724	Investigations	2,600	4,216	3,300	3,300	12,400	276%

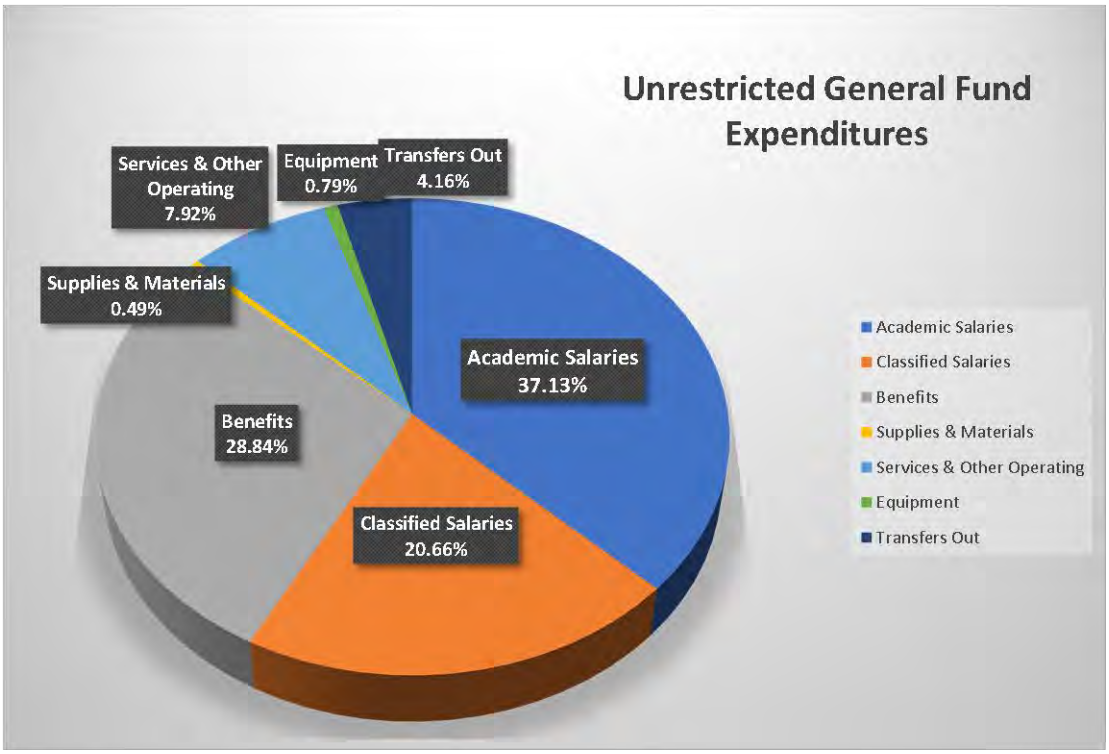
5730	Elections	791,624	-	781,160	-	850,000	0%
5801	Broadcasting	35,843	65,817	60,060	60,060	31,273	-48%
5802	Print Advertising	-	5,807	7,023	7,023	7,672	9%
5803	Other Advertising	7,246	10,854	19,011	16,329	16,329	0%
5805	Student Outreach	1,497	36,000	28,889	28,889	30,724	6%
5831	Intercollegiate Athletics	-	-	11,780	11,780	11,780	0%
5901	Interest expense	75,068	-	-	-	-	0%
5902	Testing Services	-	2,110	27,300	27,300	24,996	-8%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	948	4,059	68,198	67,211	66,337	-1%
5905	Bad Checks	(121)	150	640	640	640	0%
5906	Credit Card Fees	130,938	138,837	148,795	148,312	148,312	0%
5907	Over/Short	55	1	(1,500)	(1,500)	-	-100%
5908	Bank Service Fees	56,254	52,857	49,942	46,293	48,144	4%
5909	Receivable Write-Off	710,891	2,065,330	470,590	435,109	345,000	-21%
5910	Other Expenses	25,529	32,690	153,990	153,975	216,752	41%
5911	Tuition Reimbursement	21,994	19,785	18,284	18,284	12,322	-33%
5912	Fees for Services	86,563	192,481	251,666	250,115	290,568	16%
5913	Banquet and Other Food Expenses	-	10,718	23,684	23,684	41,634	76%
5914	Governmental Fees, Taxes & Licenses	26,889	3,670	10,299	10,299	10,299	0%
	Total Services	**15,466,103**	**18,958,554**	**17,179,549**	**14,912,854**	**18,666,463**	**25%**
6102	Site Improvements	-	-	-	-	-	0%
6302	Books	185	150	105,927	105,927	211,754	100%
6304	Databases	48,698	36,358	224,081	224,081	448,162	100%
6306	Periodicals	12,263	12,714	31,983	31,983	63,966	100%
6308	Video	11,965	9,702	29,178	29,178	60,386	107%
6411	Add-Furniture/Fixtures	-	9,443	8,845	8,845	2,738	-69%
6412	Add-Vehicles	-	48,296	(13,206)	-	260	0%
6413	Add-Computer Equipment	-	-	-	-	6,000	0%
6414	Add-Miscellaneous Equipment	5,272	52,444	663,332	663,332	1,041,650	57%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0%
6434B	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Eqp	(28)	2,376	-	-	2,462	0%
6444	Add-Non Cap Custodial Misc Equip	-	9,511	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	1,859	-	29,974	29,974	49,590	65%
6453	Add-Expendable Computer Equip	4,467	11,013	1,109,746	1,211,320	1,272,763	5%
6454	Add-Expendable Misc Equipment	17,241	88,322	195,360	195,360	528,036	170%
	Total Equipment	**101,922**	**280,328**	**2,385,220**	**2,500,000**	**3,687,767**	**48%**
7330	Transfer out - Cafeteria	790,281	241,205	760,416	800,000	800,000	0%
7350	Transfer out - Capital Projects	-	-	2,600,000	2,500,000	2,500,000	0%
7355	Transfer out - Bond Fund	-	142,104	-	-	-	0%
7360	Transfer out - Bookstore Auxiliary	-	430,912	347,638	350,000	350,000	0%
7370	Transfer out - Self-Insurance	-	6,701,734	10,000,000	-	2,875,000	0%
7371	Transfer out - OPEB	-	-	-	1,200,000	1,500,000	25%
7901	Unallocated Cost	-	-	-	-	-	0%
7902	Board Designated for Contingency	-	-	-	-	-	0%
	Total Other Outgo & Unallocated Costs	**790,281**	**7,515,955**	**13,708,054**	**4,850,000**	**8,025,000**	**65%**
	Total Expenditures & Other Outgo/Unallocated Costs	**184,733,252**	**191,796,284**	**198,728,928**	**215,347,917**	**212,743,443**	**-1%**
	Surplus/(Deficit)	**7,758,432**	**9,258,912**	**5,632,730**	**(4,333,678)**	**1**	**-100%**
	Beginning Fund Balance	**8,669,970**	**16,879,200**	**26,637,835**	**19,060,008**	**14,726,331**	**-23%**
	Prior Year Adjustments	**450,798**	**499,723**	**(13,210,557)**	**-**	**-**	**0%**
	Ending Fund Balance	**16,879,200**	**26,637,835**	**19,060,008**	**14,726,331**	**14,726,332**	**0%**

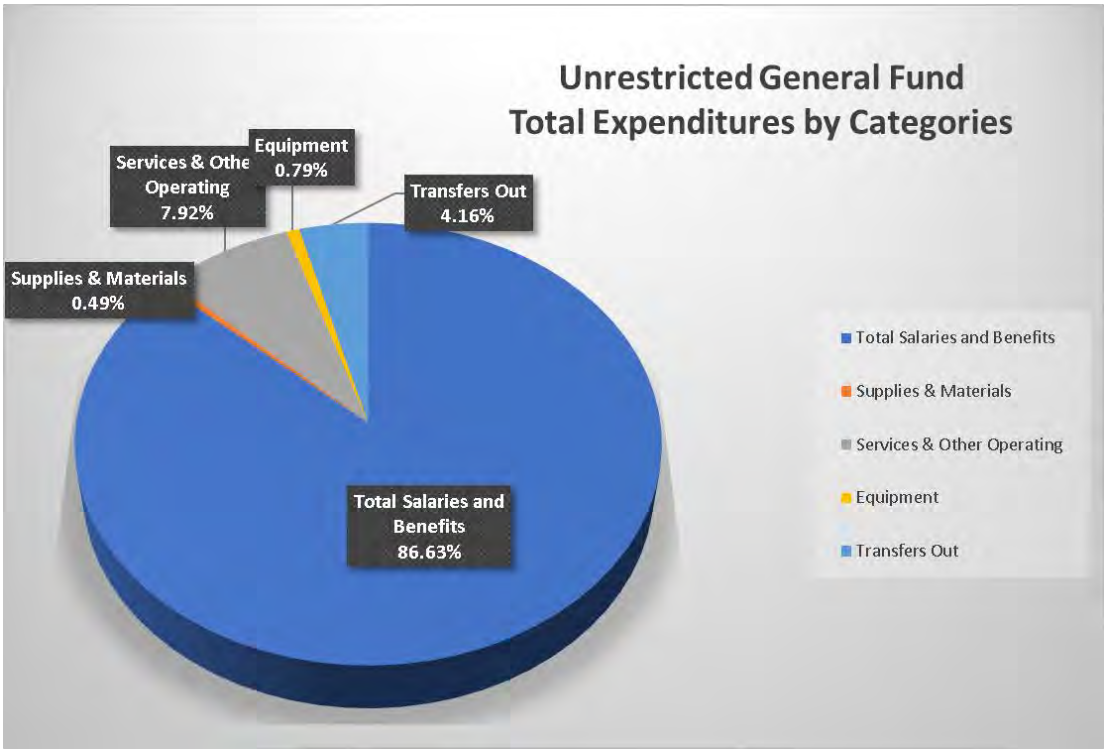
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
REVENUE						
State Revenues	93,190,555	100,661,748	96,995,503	105,667,884	107,249,883	1%
Local Revenues	69,745,368	77,351,116	87,323,902	85,670,114	85,670,114	0%
Transfers In	10,036,869	3,421,648	362,253	-	-	0%
Total Revenue	172,972,793	181,434,512	184,681,659	191,337,998	192,919,998	1%
EXPENDITURES						
Academic Salaries	68,109,522	58,663,236	63,082,101	76,520,162	71,628,930	-6%
Classified Salaries	37,408,674	37,343,765	35,213,156	42,351,816	39,863,069	-6%
Benefits	45,490,930	52,976,698	52,024,710	58,302,897	55,640,202	-5%
Supplies & Materials	545,730	210,738	857,779	999,698	953,653	-5%
Services & Other Operating	12,842,295	15,256,486	13,799,953	10,693,016	15,286,868	43%
Equipment	27,189	204,034	363,176	1,954,088	1,522,276	-22%
Total Expenditures	164,424,340	164,654,957	165,340,875	190,821,676	184,894,997	-3%
Transfers Out	790,281	7,515,955	13,708,054	4,850,000	8,025,000	65%
Year End Adjustments	450,798	499,723	(13,210,557)	-	-	0%
Excess of Revenue Over Expenditures	7,758,172	9,263,600	5,632,730	(4,333,677)	-	-100%
Beginning Fund Balance	8,665,538	16,874,507	26,637,831	19,060,004	14,726,327	-23%
ENDING FUND BALANCE	**16,874,507**	**26,637,831**	**19,060,004**	**14,726,327**	**14,726,327**	**0%**


Unrestricted General Fund Expenditures
Services & Other Operating 7.92%
Equipment 0.79%
Transfers Out 4.16%
Supplies & Materials 0.49%
Academic Salaries 37.13%
Benefits 28.84%
Classified Salaries 20.66%
Academic Salaries
Classified Salaries
Benefits
Supplies & Materials
Services & Other Operating
Equipment
Transfers Out


Unrestricted General Fund Total Expenditures by Categories
Services & Othe Operating 7.92%
Equipment 0.79%
Transfers Out 4.16%
Supplies & Materials 0.49%
Total Salaries and Benefits 86.63%
Total Salaries and Benefits
Supplies & Materials
Services & Other Operating
Equipment
Transfers Out

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

UNRESTRICTED GENERAL FUND
REVENUE & EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,906	-	-	-	-	0%
8611A	Prior YR Corrections-St Apportion	(1,241,435)	(197,435)	(5,981,480)	(1,862,153)	(1,862,153)	0%
8611E	SGA 2% Enrollment Fee Allowance	165,802	138,057	108,322	102,562	103,659	1%
8611	State General Apportionment	48,230,908	47,355,730	77,689,398	69,914,418	71,158,130	2%
8612	Apprenticeship Allow	366,052	384,809	501,336	320,717	324,149	1%
8618	Part time Faculty Allocation	476,522	514,299	314,206	2,669,841	2,698,408	1%
8619	Full Time Faculty Hiring			4,720,332	-	-	0%
8630	EPA Revenues	32,536,173	39,349,074	9,826,620	25,655,769	25,930,286	1%
8671	Homeowner's Prop Tax Relief	76,527	84,510	80,203	83,215	84,105	1%
8681	ST Lottery Proceeds	3,051,897	3,513,494	2,990,787	2,348,790	2,373,922	1%
8691	ST Mandated Costs	619,747	619,970	412,830	434,725	439,377	1%
8699	Other Misc ST Revenues	7,917,457	8,899,240	6,332,950	6,000,000	6,000,000	0%
State Revenues Total		**93,190,555**	**100,661,748**	**96,995,503**	**105,667,884**	**107,249,883**	**1%**
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	37,034,438	37,528,511	40,475,296	37,310,316	37,310,316	0%
8812	Tax Allocation, Supplemental Roll	930,610	1,147,090	1,083,725	1,522,339	1,522,339	0%
8813	Tax Allocation, Unsecured Roll	2,171,816	2,262,761	1,935,312	2,320,895	2,320,895	0%
8816	Prior year taxes	(53,633)	(480,458)	(572,611)	-	-	0%
8817	ERAF	3,445,224	4,793,061	11,514,060	10,650,503	10,650,503	0%
8818	Redevelopment AB 1290	800,317	826,187	839,348	1,868,237	1,868,237	0%
8819	Prop Tax Rev-Voted Indebtedness-P39	2,658,109	2,696,043	3,040,744	2,571,780	2,571,780	0%
8821	Cont, Gifts, Endowments	-	-	1,000	-	-	0%
8827	Save A Class Donation	97	171	25,347	-	-	0%
8831	Contract Instructional Serv	411,017	494,139	517,096	160,000	160,000	0%
8851	Rentals/Leases	55,299	49,682	12,072	6,500	6,500	0%
8861	Interest/Invest Inc	25,359	206,763	538,096	400,000	400,000	0%
8872	Community Service Classes	3,174	160,608	175,551	893,248	893,248	0%
8874	Enrollment	-	-	-	-	-	0%
8879	Student Records	75	180	285	250	250	0%
8889	Other Student Fees	75	50	10,338	63,000	63,000	0%
8891	Other Local Revenues	2,042	12,164	16,525	16,525	16,525	0%
8892	Traffic Fines	849	17,618	4,723	4,723	4,723	0%
8895	Sales Taxes (Prop A)	9,700,793	14,654,176	14,641,899	14,592,727	14,592,727	0%
8866A	Enrollment Fees-Summer	856,658	985,803	1,184,247	1,184,247	1,184,247	0%
8866B	Enrollment Fees-Fall	6,414,999	5,448,608	6,343,745	5,466,617	5,466,617	0%
8866C	Enrollment Fees-Spring	6,415,574	6,902,875	6,379,165	6,379,165	6,379,165	0%
8866D	Enrollment Fees-PY	(71,005)	(25,714)	(8,331)	(8,331)	(8,331)	0%
8867D	Enroll BOGG-PY	88	276	143	143	143	0%
8867L	BOG A Waiver Summer	(138)	-	-	-	-	0%
8867M	BOG A Waiver Fall	(943)	(828)	-	(552)	(552)	0%
8867N	BOG A Waiver Spring	(2,760)	(460)	(552)	(231,150)	(231,150)	0%
8867O	BOG B Waiver Summer	(194,833)	(187,565)	(231,150)	(1,559,952)	(1,559,952)	0%
8867P	BOG B Waiver Fall	(1,309,137)	(1,087,532)	(1,559,952)	(1,547,693)	(1,547,693)	0%
8867Q	BOG B Waiver Spring	(1,368,520)	(1,371,375)	(1,547,693)	(190,003)	(190,003)	0%
8867R	BOG C Waiver Summer	(150,650)	(155,319)	(190,003)	(1,064,969)	(1,064,969)	0%
8867S	BOG C Waiver Fall	(1,185,213)	(1,036,863)	(1,064,969)	(994,980)	(994,980)	0%
8867T	BOG C Waiver Spring	(1,154,499)	(1,187,651)	(994,980)	(1,380)	(1,380)	0%
8867U	BOG S Waiver Summer	-	-	-	-	-	0%
8867V	BOG S Waiver Fall	(1,357)	(690)	(1,380)	(1,564)	(1,564)	0%
8867W	BOG S Waiver Spring	(2,576)	(966)	(1,564)	(20,677)	(20,677)	0%
8867X	BOG Waivers PY	13,064	(2,024)	(20,677)	-	-	0%
8868A	Non-Resident Fees-Summer	516,780	(149,202)	638,798	638,797	638,797	0%
8868B	Non-Resident Fees-Fall	4,245,455	4,023,082	3,998,810	3,998,810	3,998,810	0%
8868C	Non-Resident Fees-Spring	4,110,315	(143,120)	4,098,715	4,098,715	4,098,715	0%
8868D	Non-Resident Fees-PY	(232,793)	4,730,640	(153,458)	(153,458)	(153,458)	0%
8868F	AB540 SUMMER	(138,185)	612,158	(157,035)	(157,035)	(157,035)	0%
8868G	AB540 FALL	(997,600)	(934,695)	(1,078,075)	(1,078,075)	(1,078,075)	0%
8868H	AB540 SPRING	(948,590)	(1,158,159)	(956,348)	(956,348)	(956,348)	0%
8868I	AB540 PR YR ADJ's	(33,462)	(25,261)	(41,521)	(41,521)	(41,521)	0%
8868L	SB 150/AB 2364 HS Exptn SU	(32,770)	(46,664)	(82,360)	(82,360)	(82,360)	0%
8868M	SB 150/AB 2364 HS Exptn FL	(129,050)	(139,532)	(117,595)	(117,595)	(117,595)	0%
8868N	SB 150/AB 2364 HS Exptn SP	(95,990)	(159,794)	(108,605)	(108,605)	(108,605)	0%

8868O	SB 150/AB 2364 HS Exptn PY	(24,081)	(4,884)	(5,373)	(5,373)	(5,373)	0%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(161,965)	(223,496)	(171,390)	(171,390)	(171,390)	0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(869,565)	(1,195,765)	(902,190)	(902,190)	(902,190)	0%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,092,720)	(1,384,340)	(1,115,920)	(1,115,920)	(1,115,920)	0%
8868T	AB 13 Exmptn NRT for Veterans-PY	114,081	32,770	(26,422)	(34,252)	(34,252)	0%
8868Z	AB 343 Exmptn NRT Spring	-	76,432	(7,830)	-	-	0%
8876A	Health Service Fees-Summer	-	306,720	82,624	90,000	90,000	0%
8876B	Health Services-Fall	-	356,220	338,980	360,000	360,000	0%
8876C	Health Service Fees-Spring	-	(1,128)	347,440	1,150,000	1,150,000	0%
8876D	Health Service Fees-PY	-	-	(361)	-	-	0%
8876I	Health Service Fees-BOGG-PY	-	(700)	11	-	-	0%
8876K	Health Fee Waivers-Summer	-	(980)	(240)	-	-	0%
8876L	Health Fee Waivers-Fall	-	3,785	(20)	-	-	0%
8876M	Health Fee Waivers-Spring	-	26,715	(20)	-	-	0%
8881A	Parking Fees-Summer	-	74,391	-	-	-	0%
8881B	Parking Fees-Fall	-	2,400	-	-	-	0%
8881C	Parking Fees-Spring	-	3,855	-	-	-	0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0%
8885A	ESLIP - Summer	-	-	650	-	-	0%
8885B	ESLIP - Fall	-	-	58,290	-	-	0%
8885C	ESLIP - Spring	-	-	88,025	-	-	0%
8886D	Exempt NRT Cap Out PY AB 13	105	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	-	281	1	-	-	0%
8893I	Miscellaneous Income	70,943	20,065	47,853	467,950	467,950	0%
8893N	PY Credit/Refunds	-	-	50	-	-	0%
8893L	Vending Machines	45	-	3,562	-	-	0%
Local Revenues Total		**69,745,368**	**77,351,116**	**87,323,902**	**85,670,114**	**85,670,114**	**0%**
TRANSFERS IN/RECOVERIES							
8981	Transfer in - General Unrestricted	-	4,132	780	-	-	0%
8982	Transfer in - General Restricted	10,036,869	2,815,117	361,474	-	-	0%
8994	Transfer in-Bond Fund	-	30,000	-	-	-	0%
8950	F & A Recoveries	-	572,399	-	-	-	0%
Transfers in/Recoveries Total		**10,036,869**	**3,421,648**	**362,253**	**-**	**-**	**0%**
TOTAL REVENUE		**172,972,793**	**181,434,512**	**184,681,659**	**191,337,998**	**192,919,998**	**1%**
CERTIFICATED SALARIES							
1120	Faculty-Sch1	41,494,626	34,969,826	32,747,327	44,251,745	36,455,893	-18%
1129	Faculty-Long Term Substitutes	-	59,220	84,578	42,693	41,878	-2%
1210	Administrators	6,373,521	5,294,301	5,760,210	8,408,395	7,296,720	-13%
1220	Nonteaching-Sch1	11,548	633,971	2,000,274	659,285	1,932,731	193%
1230	Librarians-Sch1	-	(56,425)	133,765	113,689	438,666	286%
1240	Counselors-Sch1	302,729	1,789,205	1,136,282	1,168,950	1,077,572	-8%
1250	Student Health Personnel	58,764	279,367	256,465	303,421	266,270	-12%
1280	Supervisors	772,885	429,265	3,189,559	973,940	3,779,181	288%
1322	Faculty-Regular Hours	165,300	183,158	261,305	260,863	260,863	0%
1323	Faculty-Reg Hrs PBL	13,068,206	10,187,849	11,437,744	15,461,807	13,964,885	-10%
1324	Faculty-Summer/Int Hourly	1,451,665	1,109,986	401,246	497,362	497,362	0%
1325	Faculty-Subs	98,691	251,540	337,255	375,438	67,047	-82%
1333	Faculty-Reg Hrs Ovrld By Load	2,104,579	1,340,057	2,028,369	109,921	1,944,944	1669%
1422	Nonteaching-Hourly	1,925,024	1,974,308	2,126,120	1,910,047	2,220,141	16%
1423	Part-time Office Hours	248,398	189,544	1,094,851	1,945,222	1,326,000	-32%
1424	Nonteaching-Sum/Int	-	-	3,129	25,987	-	-100%
1434	Librarians-Sum/Int	-	-	5,500	2,386	-	-100%
1442	Counselors-Hourly	-	2,246	-	-	-	0%
1452	Student Health Persn-Hourly	-	-	2,490	-	-	0%
1484	Supervisors-Stipends	25,819	25,819	68,006	9,011	58,776	552%
1990	Grievance-Acad Settle	7,767	-	7,626	-	-	0%
Certificated Salaries Total		**68,109,522**	**58,663,236**	**63,082,101**	**76,520,162**	**71,628,930**	**-6%**

CLASSIFIED SALARIES				-			
2110	Classified-Reg	31,710,925	31,589,242	29,068,583	35,724,007	34,369,144	-4%
2115	Governing Board	37,958	31,348	43,138	44,137	42,191	-4%
2210	Instructional Aides-Reg	2,509,936	2,646,459	2,680,735	2,871,050	2,714,061	-5%
2330	Classified-NI Temp	1,916,091	1,790,235	1,679,858	2,322,615	1,427,393	-39%
2334	Classified-Sum/Int	-	-	-	67,888	-	-100%
2340	Classified - Class 9910 only	447	-	-	-	-	0%
2370	Classified-NI Coll Aide	128,902	84,603	613,145	771,165	771,165	0%
2374	Clasified-Summer Lab Aide	3,644	5,031	24,062	57	-	-100%
2375	Classified-NI Coll Aide WK Stdy	-	-	5,929	-	-	0%
2380	Classified-Overtime	603,046	691,252	565,117	6,798	-	-100%
2410	Instructional Aides-Non Reg Temp	496,152	504,546	532,589	544,199	539,115	-1%
2888	P-Share Time	1,574	1,050	-	(100)	-	-100%
Classified Salaries Total		**37,408,674**	**37,343,765**	**35,213,156**	**42,351,816**	**39,863,069**	**-6%**
EMPLOYEE BENEFITS							
3101	STRS	2,077	2,454	2,488	-	2,500	0%
3102	STRS - Administrators	537,568	479,469	584,730	581,081	581,081	0%
3109	STRS - Certificated	16,727,055	15,945,676	15,210,791	15,730,848	13,974,698	-11%
3202	PERS - Administrators	-	-	-	-	-	0%
3205	PERS - Classified SEIU	461,115	375,948	409,741	436,281	436,281	0%
3302	OASDI - Administrators	100,180	93,479	235,168	208,440	208,440	0%
3303	OASDI- Stationary Engineers	101,423	79,107	85,317	62,521	62,521	0%
3304	OASDI - Classified Managers	26,013	29,618	11,612	18,600	18,600	0%
3305	OASDI - Classified SEIU	1,869,341	1,873,099	1,683,137	1,876,298	1,618,411	-14%
3306	OASDI - Crafts	78,772	70,937	87,104	84,114	84,114	0%
3307	OASDI - Governing Board	2,087	1,665	2,511	2,381	2,381	0%
3308	OASDI - CalWorks	28	-	-	14,812	14,812	0%
3309	OASDI - Certificated	99,668	75,027	89,302	(9,283)	(9,283)	0%
3322	Medicare - Administrators	86,763	70,950	77,025	96,782	96,782	0%
3323	Medicare - Stationary Engineers	23,888	19,825	19,953	14,623	14,623	0%
3324	Medicare - Classified Managers	6,964	7,577	3,162	4,432	4,432	0%
3325	Medicare - Classified SEIU	464,777	465,745	429,850	584,682	564,204	-4%
3326	Medicare - Crafts	18,422	16,715	20,502	20,122	20,122	0%
3327	Medicare - Governing Board	488	389	587	557	557	0%
3328	Medicare - CalWorks	6	-	-	893,639	-	-100%
3329	Medicare - Certificated	887,044	703,735	792,838	247,454	1,244,235	403%
3402	Health Plan - Administrators	425,203	403,922	390,893	455,093	455,093	0%
3403	Health Plan - Stationary Engineers	136,470	114,584	106,294	117,000	117,000	0%
3404	Health Plan - Classified Managers	13,268	19,810	16,377	26,000	26,000	0%
3405	Health Plan - Classified SEIU	4,086,613	3,926,210	3,492,473	3,625,494	3,834,598	6%
3406	Health Plan - Crafts	149,747	147,392	161,216	166,834	166,834	0%
3407	Health Plan - Governing Board	49,752	51,749	38,556	52,000	52,000	0%
3409	Health Plan - Certificated	6,774,761	5,657,971	5,498,227	4,483,699	5,065,004	13%
3422	Dental - Administrators	57,059	55,140	51,813	66,793	66,793	0%
3423	Dental - Stationary Engineers	24,072	19,407	18,074	16,200	16,200	0%
3424	Dental - Classified Managers	5,293	6,175	2,384	3,600	3,600	0%
3425	Dental - Classified SEIU	674,274	628,103	556,865	645,311	650,000	1%
3426	Dental - Crafts	22,686	21,171	23,334	23,100	23,100	0%
3427	Dental - Governing Board	8,674	8,821	7,450	7,200	7,200	0%
3429	Dental - Certificated	1,021,979	829,586	794,519	753,129	753,129	0%
3432	Life Insurance - Administrators	3,228	3,118	3,012	3,780	3,780	0%
3433	Life Insurance - Stationary Enginee	1,384	1,115	1,070	900	900	0%
3434	Life Insurance - Classified Manager	304	355	140	200	200	0%
3435	Life Insurance - Classified SEIU	38,350	35,782	32,681	55,910	50,000	-11%
3436	Life Insurance - Crafts	1,304	1,217	1,382	1,302	1,302	0%
3437	Life Insurance - Governing Board	642	583	612	400	400	0%
3439	Life Insurance - Certificated	41,112	35,368	35,929	57,441	55,000	-4%
3461	Post Retirement	32,295	10,258,412	10,262,634	13,591,317	11,479,681	-16%
3502	SUI - Administrators	4,626	27,652	27,301	35,109	35,109	0%
3503	SUI - Stationary Engineers	1,983	7,358	6,356	5,042	5,042	0%
3504	SUI - Classified Managers	540	2,781	1,139	3,188	3,188	0%
3505	SUI - Classified SEIU	36,437	174,160	146,951	65,265	73,438	13%
3506	SUI - Crafts	1,479	6,350	7,270	6,783	6,700	-1%
3509	SUI - Certificated	28,667	286,691	285,692	163,466	185,052	13%
3602	Workers Comp - Administrators	96,912	80,583	131,444	120,875	120,875	0%
3603	Workers Comp - Stationary Engineers	26,334	22,047	30,465	15,831	15,831	0%
3604	Workers Comp - Classified Managers	7,773	8,429	5,381	4,798	4,798	0%
3605	Workers Comp - Classified SEIU	533,258	526,048	704,520	1,048,704	934,650	-11%
3606	Workers Comp - Crafts	20,962	19,141	34,854	26,770	26,770	0%
3607	Workers Comp - Governing Board	596	492	1,036	603	603	0%
3609	Workers Comp - Certificated	1,008,659	797,129	1,383,252	1,339,057	1,220,038	-9%
3652	OPEB	(134,335)	803,032	1,938,969	1,407,446	1,204,124	-14%
3702	SF Retirement - Administrators	583,752	509,529	394,762	778,936	778,936	0%
3703	SF Retirement - Stationary Engineer	349,850	257,213	228,933	246,142	246,142	0%
3704	SF Retirement - Classified Managers	113,489	109,980	41,907	74,598	74,598	0%
3705	SF Retirement - Classified SEIU	7,375,897	6,524,187	5,068,940	7,410,799	8,408,584	13%
3706	SF Retirement - Crafts	308,098	250,281	259,857	497,671	497,671	0%
3709	SF Reitrement - Certificated	63,803	26,100	83,927	30,729	30,729	0%
3710	SF Retirement - Students	-	112	-	-	-	0%
3913	SUSP-Other Benefits	-	-	-	-	-	0%
Employee Benefits Total		**45,490,930**	**52,976,698**	**52,024,710**	**58,302,897**	**55,640,202**	**-5%**

SUPPLIES/MATERIALS							
4000	Budget-Supplies/Materials	-	-	-	-	-	0%
4211	Cafeteria-COGS (Food)	-	-	-	-	-	0%
4102	Textbooks	330	-	-	-	-	0%
4103	Other Books	-	72	4,756	4,800	300	-94%
4301	Printing Supplies	27,462	42,440	21,242	21,286	19,304	-9%
4302	Computer Supplies	139	-	-	531	-	-100%
4303	Other Supplies	446,037	47,345	698,277	783,145	795,016	2%
4304	Durable Supplies	906	-	7,274	7,274	6,523	-10%
4305	Instructional Supplies	50,565	55,610	-	56,432	79,065	40%
4306	Food Supplies	-	-	500	500	2,771	454%
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-	-	-	0%
4402	Uniforms	20,290	65,271	125,730	125,730	50,673	-60%
Supplies/Materials Total		**545,730**	**210,738**	**857,779**	**999,698**	**953,653**	**-5%**
OTHER OPERATING EXPENSES							
5000	Budget-Other Operating Expenses	-	-	-	750,000	750,000	0%
5101	Instructional Service Agreements	596,010	-	781,757	17,260	-	-100%
5110	Guest Lecturer	15,940	317,351	54,259	54,259	65,759	21%
5120	Computer Consulting	-	31,494	-	-	-	0%
5130	Dues and Memberships	169,138	188,882	175,219	180,109	244,157	36%
5131	Participants Cost	-	-	11,104	11,104	10,800	-3%
5190	Other Consulting	3,059,517	793,642	841,943	963,098	3,621,242	276%
5191	Misc Personal Services	-	-	-	-	-	0%
5202	Conference and Food Services	-	12	289,687	274,006	100,000	-64%
5210	Travel - Non-Local	3,120	58,125	129,208	127,457	125,000	-2%
5212	Travel - Local	16,331	19,025	31,229	31,229	67,219	115%
5350	Postage	8	2,000	2,517	2,517	2,517	0%
5351	Moving, Rental and Storage	-	-	221,160	221,160	214,593	-3%
5410	Insurance	1,903,640	7,349,272	2,140,068	22,000	22,000	0%
5450	Self Insurance Claim	-	15,059	-	-	-	0%
5510	Water/Sewage	323,202	363,974	493,165	532,529	532,529	0%
5520	Gas/Electricity	1,218,287	1,590,193	1,668,514	1,916,812	1,844,567	-4%
5530	Telephone	-	139,010	-	167,690	164,000	-2%
5560	Housekeeping	118,350	180,038	291,519	272,489	273,519	0%
5610	Other Property Leases	1,008,216	505,966	304,097	-	9,466	0%
5620	Property Leases - SFUSD	155,556	155,556	-	155,556	155,556	0%
5631	Vehicle Leases	-	-	-	-	-	0%
5632	Copier Leases	(599)	-	600,664	-	980,000	0%
5633	Other Leases	76,124	138,232	40,907	62,991	43,205	-31%
5640	Maint & Repair - Non-Equipment	1,219,919	345	1,431,600	1,269,194	1,331,517	5%
5650	Maint & Repair - Equipment	107,420	87,054	162,705	232,656	365,350	57%
5655	Maint & Repair - Vehicles	10,216	15,124	29,161	29,161	29,161	0%
5656	Software License Fees	215,403	55,970	434,197	557,626	519,144	-7%
5657	Maint - Hazardous Materials	45,898	52,487	148,643	148,643	118,454	-20%
5658	Maint - Other	1,138	4,737	2,116	2,116	5,976	182%
5721	Judgments/Claims/Settlements	-	-	36,461	36,461	50,461	38%
5722	Legal Services	630,233	562,743	1,369,451	1,368,499	1,500,000	10%
5724	Investigations	2,600	4,216	3,300	3,300	12,400	276%
5730	Elections	791,624	-	781,160	-	850,000	0%
5801	Broadcasting	35,843	65,817	60,060	60,060	31,273	-48%
5802	Print Advertising	-	5,807	6,374	7,023	7,023	0%
5803	Other Advertising	7,246	10,854	19,011	16,329	16,329	0%
5805	Student Outreach	1,497	36,000	25,963	28,889	27,798	-4%
5831	Intercollegiate Athletics	-	-	11,780	11,780	11,780	0%
5901	Interest expense	75,068	-	-	-	-	0%
5902	Testing Services	-	2,110	27,300	27,300	24,996	-8%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	948	4,059	68,198	67,211	66,337	-1%
5905	Bad Checks	(121)	150	640	640	640	0%
5906	Credit Card Fees	130,938	138,837	148,795	148,312	148,312	0%

5907	Over/Short	55	1	(1,500)	(1,500)	-	-100%
5908	Bank Service Fees	56,254	52,857	49,942	46,293	48,144	4%
5909	Receivable Write-Off	710,891	2,070,326	470,590	435,109	345,000	-21%
5910	Other Expenses	25,529	32,690	153,990	153,975	216,752	41%
5911	Tuition Reimbursement	21,994	19,785	18,284	18,284	12,322	-33%
5912	Fees for Services	61,971	172,298	230,733	229,406	269,635	18%
5913	Banquet and Other Food Expenses	-	10,718	23,684	23,684	41,634	76%
5914	Governmental Fees, Taxes & Licenses	26,891	3,670	10,299	10,299	10,299	0%
Other Operating Expenses Total		**12,842,295**	**15,256,486**	**13,799,953**	**10,693,016**	**15,286,868**	**43%**
CAPITAL OUTLAY							
6102	Site Improvements	-	-	-	-	-	0%
6302	Books	-	-	-	105,824	105,827	0%
6304	Databases	-	-	-	186,407	224,081	20%
6306	Periodicals	-	-	-	18,809	31,983	70%
6308	Video	-	-	7,970	19,125	39,178	105%
6411	Add-Furniture/Fixtures	-	9,443	8,845	8,845	2,738	-69%
6412	Add-Vehicles	-	48,296	(13,206)	-	260	0%
6413	Add-Computer Equipment	-	-	-	-	6,000	0%
6414	Add-Miscellaneous Equipment	5,272	47,444	295,720	663,332	674,038	2%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0%
6434B	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Eqp	(27)	-	-	(2,462)	2,462	-200%
6444	Add-Non Cap Custodial Misc Equip	-	9,511	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	1,859	-	-	29,974	19,616	-35%
6453	Add-Expendable Computer Equip	4,467	1,018	-	728,874	19,570	-97%
6454	Add-Expendable Misc Equipment	15,617	88,322	63,846	195,360	396,522	103%
Capital Outlay Total		**27,189**	**204,034**	**363,176**	**1,954,088**	**1,522,276**	**-22%**
OTHER OUTGO							**0%**
7901	Unallocated Cost			-	-	-	0%
7902	Board Desig Reserv for Contingency	-		-	-	-	0%
Other Outgo Total		**-**	**-**	**-**	**-**	**-**	**0%**
TRANSFERS OUT							**0%**
7330	Transfer out - Cafeteria	790,281	241,206	760,416	800,000	800,000	0%
7340	Transfer out - Book Store	-	430,912	-	-	-	0%
7341	Transfer out - Year end adustment	-	-	-	-	-	0%
7350	Transfer out - Capital Projects			2,600,000	2,500,000	2,500,000	0%
7355	Transfer out-Bond Fund	-	142,104	-	-		0%
7360	Transfer out - Bookstore Auxiliary			347,638	350,000	350,000	0%
7370	Transfer out - Self-Insurance	-	6,701,734	10,000,000	-	2,875,000	0%
7371	Transfer out - OPEB	-	-	-	1,200,000	1,500,000	25%
Transfers out Total		**790,281**	**7,515,955**	**13,708,054**	**4,850,000**	**8,025,000**	**65%**
TOTAL EXPENDITURES		**165,214,621**	**172,170,912**	**179,048,929**	**195,671,676**	**192,919,997**	**-1%**
NET SURPLUS/(DEFICIT)		**7,758,172**	**9,263,600**	**5,632,730**	**(4,333,678)**	**0**	**-100%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

PARCEL TAX
REVENUE AND EXPENDITURE REPORT

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
REVENUE						
Parcel Tax	19,518,892	19,620,684	19,680,000	19,676,241	19,823,446	1%
Total Revenue	19,518,892	19,620,684	19,680,000	19,676,241	19,823,446	1%
EXPENDITURES						
Academic Salaries	10,702,131	7,644,390	4,332,371	7,516,849	4,332,371	-42%
Classified Salaries	2,623,689	3,305,404	5,835,349	3,134,427	5,835,348	86%
Benefits	3,492,986	4,882,715	4,021,805	4,244,431	4,021,805	-5%
Supplies & Materials	1,285	14,507	88,834	14,785	88,834	501%
Services & Other Operating	2,623,810	3,707,063	3,379,595	4,219,838	3,379,595	-20%
Equipment	74,734	71,294	2,022,044	545,913	2,165,492	297%
Total Expenditures	19,518,635	19,625,373	19,679,999	19,676,242	19,823,446	1%
Excess of Revenue Over Expenditures	257	(4,689)	-	-	-	0%
Beginning Fund Balance	4,432	4,689	-	-	-	0%
ENDING FUND BALANCE	4,689	-	-	-	-	0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
LOCAL REVENUES							
8861	Interest/Invest Inc			199		-	0%
8819B	Prop A-City College Parcel Tax	19,518,892	19,620,684	19,679,801	19,676,241	19,823,446	1%
8819A	Prop Tax Rev-Voted Indebtedness-P39	-			-	-	0%
TOTAL REVENUES		**19,518,892**	**19,620,684**	**19,680,000**	**19,676,241**	**19,823,446**	**1%**
CERTIFICATED SALARIES							
1120	Faculty-Sch1	232,052	-	-	-	-	0%
1210	Administrators	319,255	455,595	-	-	-	0%
1220	Nonteaching-Sch1	2,945,573	2,040,613	203,346	2,188,816	203,346	-91%
1230	Librarians-Sch1	1,444,396	1,415,357	1,080,401	1,466,598	1,080,401	-26%
1240	Counselors-Sch1	5,376,790	2,488,331	2,444,364	2,578,418	2,444,364	-5%
1280	Supervisors	26,186	110,401	116,802	114,398	116,802	2%
1323	Faculty-Reg Hrs PBL	2,195	464,857	44,680	481,687	44,680	-91%
1324	Faculty-Summer/Int Hourly	-	21,966	-	22,761	-	-100%
1325	Faculty-Subs	263	6,088	-	6,308	-	-100%
1333	Faculty-Reg Hrs Ovrld By Load	71,604	517,917	22,249	536,668	22,249	-96%
1422	Nonteaching-Hourly	283,816	116,961	420,529	121,195	420,529	247%
1423	Part-time Office Hours	-	6,157	-	-	-	0%
1442	Counselors-Hourly	-	147	-	-	-	0%
Certificated Salaries Total		**10,702,131**	**7,644,390**	**4,332,371**	**7,516,849**	**4,332,371**	**-42%**
CLASSIFIED SALARIES							
2110	Classified-Reg	2,623,689	2,881,435	5,760,478	2,985,753	5,760,477	93%
2115	Governing Board	-	1,145	-	1,186	-	-100%
2210	Instructional Aides-Reg	-	194,197	-	-	-	0%
2330	Classified-NI Temp	-	130,068	70,454	70,454	70,454	0%
2370	Classified-NI Coll Aide	-	24,717	-	518	-	-100%
2374	Clasified-Summer Lab Aide	-	384	4,417	397	4,417	1012%
2380	Classified-Overtime	-	45,280	-	46,919	-	-100%
2410	Instructional Aides-Non Reg Temp	-	28,082	-	29,098	-	-100%
2888	P-Share Time	-	97	-	100	-	-100%
Classified Salaries Total		**2,623,689**	**3,305,404**	**5,835,349**	**3,134,427**	**5,835,348**	**86%**
EMPLOYEE BENEFITS							
3102	STRS - Administrators	36,065	-	-	-	-	0%
3109	STRS - Certificated	1,197,348	1,744,998	752,642	1,024,992	752,642	-27%
3205	PERS - Classified SEIU	-	22,754	-	23,347	-	-100%
3302	OASDI - Administrators	-	4,553	-	4,671	-	-100%
3303	OASDI- Stationary Engineers	-	8,888	-	9,120	-	-100%
3304	OASDI - Classified Managers	-	-	18,912	-	18,912	0%
3305	OASDI - Classified SEIU	123,828	173,155	319,780	177,664	319,780	80%
3306	OASDI - Crafts	-	7,078	-	7,262	-	-100%
3307	OASDI - Governing Board	-	71	-	73	-	-100%
3309	OASDI - Certificated	2,598	9,048	2,720	9,283	2,720	-71%
3322	Medicare - Administrators	4,504	6,018	-	6,175	-	-100%
3323	Medicare - Stationary Engineers	-	2,143	-	2,199	-	-100%
3324	Medicare - Classified Managers	-	-	4,444	-	4,444	0%
3325	Medicare - Classified SEIU	28,960	41,983	76,185	43,076	76,185	77%
3326	Medicare - Crafts	-	1,607	-	1,648	-	-100%
3327	Medicare - Governing Board	-	17	-	17	-	-100%
3329	Medicare - Certificated	101,591	130,621	59,959	134,023	59,959	-55%
3402	Health Plan - Administrators	15,193	40,577	-	41,634	-	-100%
3403	Health Plan - Stationary Engineers	-	9,092	-	9,328	-	-100%
3405	Health Plan - Classified SEIU	230,359	307,998	553,888	316,020	553,888	75%
3406	Health Plan - Crafts	-	8,223	-	8,437	-	-100%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

3409	Health Plan - Certificated	776,288	1,088,199	466,018	1,116,541	466,018	-58%
3422	Dental - Administrators	2,646	4,411	-	4,525	-	-100%
3423	Dental - Stationary Engineers	-	1,764	-	1,810	-	-100%
3424	Dental - Classified Managers	-	-	3,278	-	3,278	0%
3425	Dental - Classified SEIU	43,077	51,131	82,186	52,462	82,186	57%
3426	Dental - Crafts	-	1,713	-	1,758	-	-100%
3429	Dental - Certificated	120,975	164,339	61,617	168,619	61,617	-63%
3432	Life Insurance - Administrators	152	254	-	260	-	-100%
3433	Life Insurance - Stationary Enginee	-	101	-	104	-	-100%
3434	Life Insurance - Classified Manager	-	-	195	-	195	0%
3435	Life Insurance - Classified SEIU	2,476	2,939	4,892	3,015	4,892	62%
3436	Life Insurance - Crafts	-	98	-	101	-	-100%
3439	Life Insurance - Certificated	6,668	8,582	3,523	8,806	3,523	-60%
3502	SUI - Administrators	137	2,396	-	2,459	-	-100%
3503	SUI - Stationary Engineers	-	799	-	820	-	-100%
3504	SUI - Classified Managers	-	-	1,556	-	1,556	0%
3505	SUI - Classified SEIU	2,210	14,948	27,427	15,337	27,427	79%
3506	SUI - Crafts	-	584	-	599	-	-100%
3509	SUI - Certificated	3,887	52,810	21,620	54,185	21,620	-60%
3602	Workers Comp - Administrators	4,310	6,829	-	7,007	-	-100%
3603	Workers Comp - Stationary Engineers	-	2,361	-	2,423	-	-100%
3604	Workers Comp - Classified Managers	-	-	7,521	-	7,521	0%
3605	Workers Comp - Classified SEIU	32,492	45,087	132,521	46,261	132,521	186%
3606	Workers Comp - Crafts	-	1,764	-	1,810	-	-100%
3607	Workers Comp - Governing Board	-	18	-	18	-	-100%
3609	Workers Comp - Certificated	121,955	147,109	104,455	150,940	104,455	-31%
3652	OPEB	147,084	124,342	236,277	127,581	236,277	85%
3702	SF Retirement - Administrators	-	15,674	-	16,082	-	-100%
3703	SF Retirement - Stationary Engineer	-	24,826	-	25,473	-	-100%
3704	SF Retirement - Classified Managers	-	-	57,123	-	57,123	0%
3705	SF Retirement - Classified SEIU	484,736	573,714	1,018,844	588,656	1,018,844	73%
3706	SF Retirement - Crafts	-	22,665	-	23,255	-	-100%
3709	SF Reitrement - Certificated	3,449	4,436	4,221	4,551	4,221	-7%
Employee Benefits Total		**3,492,986**	**4,882,715**	**4,021,805**	**4,244,431**	**4,021,805**	**-5%**
SUPPLIES/MATERIALS							
4103	Other Books	-	-	44	-	44	0%
4301	Printing Supplies	-	239	44	-	44	0%
4302	Computer Supplies	790	10,504	531	-	531	0%
4303	Other Supplies	495	3,564	88,216	14,785	88,216	497%
4305	Instructional Supplies	-	-	-	-	-	0%
4402	Uniforms	-	200	-	-	-	0%
Supplies/Materials Total		**1,285**	**14,507**	**88,834**	**14,785**	**88,834**	**501%**
OTHER OPERATING EXPENSES							
5130	Dues and Memberships	5,110	150	5,490	-	5,490	0%
5190	Other Consulting	-	971,834	852,642	918,432	852,642	-7%
5202	Conference and Food Services	1,600	9,138	3,788	9,469	3,788	-60%
5350	Postage	-	-	-	-	-	0%
5530	Telephone	173,043	-	167,690	245,000	167,690	-32%
5632	Copier Leases	801,473	917,561	275,904	941,458	275,904	-71%
5633	Other Leases	25,658	3,021	25,184	3,099	25,184	713%
5640	Maint & Repair - Non-Equipment	-	1,044	-	1,071	-	-100%
5650	Maint & Repair - Equipment	165,564	148,357	222,583	152,220	222,583	46%
5656	Software License Fees	1,426,770	1,635,776	1,801,809	1,928,380	1,801,809	-7%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

5802	Print Advertising	-	-	649	-	649	0%
5805	Student Outreach	-	-	2,926	-	2,926	0%
5912	Fees for Services	24,592	20,183	20,933	20,709	20,933	1%
Other Operating Expenses Total		**2,623,810**	**3,707,063**	**3,379,595**	**4,219,838**	**3,379,595**	**-20%**
CAPITAL OUTLAY							
6302	Books	185	150	105,927	103	105,927	102333%
6304	Databases	48,698	36,358	224,081	37,674	224,081	495%
6306	Periodicals	12,263	12,714	31,983	13,174	31,983	143%
6308	Video	11,965	9,702	21,208	10,053	21,208	111%
6414	Add-Miscellaneous Equipment			367,612	-	367,612	0%
6443	Add-Non Cap Computer Eqp	-	2,376	-	2,462	-	-100%
6451	Add-Expendable Furniture/Fixt	-	-	29,974	-	29,974	0%
6453	Add-Expendable Computer Equip	-	9,995	1,109,746	482,446	1,253,193	160%
6454	Add-Expendable Misc Equipment	1,624	-	131,514	-	131,514	0%
Capital Outlay Total		**74,734**	**71,294**	**2,022,044**	**545,912**	**2,165,491**	**297%**
TOTAL EXPENDITURES		**19,518,635**	**19,625,373**	**19,679,999**	**19,676,242**	**19,823,445**	**1%**
NET SURPLUS/DEFICIT		**257**	**(4,689)**	**-**	**-**	**-**	**0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

GENERAL FUND – RESTRICTED (FUND 12)

Fund 12 - Restricted General Fund

The restricted general fund accounts for revenues and expenditures that are used to support educational programs and services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. Restricted monies are generally from an external source that requires the funds be used for specific purposes. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in grant agreements and are subject to audit by grantor agencies. Fund 12x is reported to the State as a component of the Total General Fund. Major programs accounted for in various sub-funds of Fund 12 include state categorical programs such as Student Equity & Achievement, SWP (Strong Workforce Program), EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title III and Title V (HSI, STEM) federal grants.

The District's FY 2024-25 Tentative Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCCO. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and, subsequently, the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted, and budget augmentations are brought forward for Board action.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

GENERAL FUND – RESTRICTED (FUND 12)

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
Federal Revenue	22,222,463	13,961,009	4,857,007	3,560,062	2,682,699	(24.6%)
State Revenue	26,660,320	31,085,393	28,741,883	41,668,566	44,759,019	7.4%
Local Revenue	4,357,364	3,853,842	4,710,340	3,381,700	5,175,817	53.1%
Transfers	1,201,339	586,913	-	-	-	0.0%
Total Revenue	**54,441,486**	**49,487,157**	**38,309,229**	**48,610,328**	**52,617,535**	**8.2%**
EXPENDITURES						
Academic Salaries	9,942,994	9,367,079	7,551,770	8,195,128	8,689,968	6.0%
Classified Salaries	8,682,576	14,037,542	9,031,992	11,329,053	11,555,634	2.0%
Benefits	6,842,037	7,162,129	5,845,774	6,602,751	6,932,889	5.0%
Supplies & Materials	1,173,091	1,826,692	1,401,318	1,550,970	1,706,067	10.0%
Services & Other Operating	2,869,975	5,246,304	2,878,740	4,191,725	4,610,898	10.0%
Equipment	815,991	3,643,563	903,673	1,405,034	2,464,587	75.4%
Transfers	22,305,882	9,056,996	8,039,783	12,678,758	16,657,494	31.4%
Total Expenditures and Transfers	**52,632,546**	**50,340,304**	**35,653,050**	**45,953,419**	**52,617,535**	**14.5%**
Excess of Revenue Over Expenditures	1,808,940	(853,147)	2,656,179	2,656,909	0	(100.0%)
Beginning Fund Balance	3,828,639	5,637,579	9,447,319	12,103,498	14,760,407	22.0%
ENDING FUND BALANCE	**5,637,579**	**4,784,432**	**12,103,498**	**14,760,407**	**14,760,407**	**0.0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25
GENERAL FUND - RESTRICTED PROGRAMS

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8120	Higher Education Act	10,270,142	11,114,812	2,105,313	437,535	1,050,496	140.1%
8140	TANF-Federal	70,937	66,853	56,615	58,018	52,450	(9.6%)
8150	Student Financial Aid	863,499	651,314	509,070	600,000		(100.0%)
8170	Vocational/Applied Tech	1,021,794	767,361	1,053,232	1,105,894	884,372	(20.0%)
8190	Other Federal Restricted Revenues	9,083,606	473,163	425,465	446,130	69,017	(84.5%)
8290	Ca Dept Ed-Fed Pass Thru	912,485	887,505	707,312	912,485	626,364	(31.4%)
	Total Federal Revenues	22,222,463	13,961,009	4,857,007	3,560,062	2,682,699	(24.6%)
8611	State General Apportionment	1,290	69,262	100,431	67,768	54,880	(19.0%)
8615	Basic Skills	1,296,595	1,346,853	1,373,035	1,511,586	2,215,869	46.6%
8622	EOPS	1,700,752	1,979,615	2,555,705	2,555,705	2,616,785	2.4%
8623	DSPS	1,964,454	2,032,180	2,298,003	2,500,000	3,258,531	30.3%
8624	State Calworks Allocations	417,374	352,469	252,109	411,442	347,702	(15.5%)
8626	BFAP Apportionment	686,982	619,879	630,311	630,311	92,306	(85.4%)
8627	Matriculations	7,075,332	6,882,353	4,687,985	5,000,000	10,359,947	107.2%
8629	Other Gen Categorical Allocations	4,337,050	5,569,452	7,553,580	17,000,000	11,777,173	(30.7%)
8634	Adult Education Program	-	-	2,619,440	2,700,000	4,236,876	56.9%
8635	Strong Workforce Program	-	-	2,626,934	2,606,118	3,119,718	19.7%
8655	Economic Programs	758,734	544,308	600,158	600,000	976,294	62.7%
8656	Other Reimb Categorical	1,010,795	2,067,022	55,096	2,085,636	183,600	(91.2%)
8681	ST Lottery Proceeds	1,318,936	1,689,855	1,477,675	1,500,000	1,469,700	(2.0%)
8699	Other Misc. ST Revenues	6,092,025	7,932,146	1,911,421	2,500,000	4,049,638	62.0%
	Total State Revenues	26,660,320	31,085,393	28,741,883	41,668,566	44,759,019	7.4%
8812	Tax Allocation, Supplemental Roll	-	-	-	-	-	0.0%
8821	Cont, Gifts, Endowments	-	47,553	-	-	17,405	0.0%
8823	City College Foundation	113,080	163,398	-	-	958,129	0.0%
8824	Foundations Sources	21,461	72,920	42,154	41,710	239,750	474.8%
8825	Scholarship Donations	22,000	2,500	-	-	-	0.0%
8826	Other Non-Profit Contributions	-	10,175	-	-	6,000	0.0%
8831	Contract Instructional Serv	908,340	883,253	846,165	750,000	1,099,000	46.5%
8832	SF City Sub-Contracts	754,196	990,673	1,336,416	845,681	529,333	(37.4%)
8833	Other Contract Services	234,008	199,313	277,307	200,000	88,500	(55.8%)
8851	Rentals/Leases	16,359	14,632	16,596	140,000	500,000	257.1%
8861	Interest/Invest Inc	-	-	827,801	-	-	0.0%
8872	Community Service Classes	-	-	-	-	-	0.0%
8876	Health Service Fees-Summary	-	-	-	-	-	0.0%
8876A	Health Service Fees-Summer	-	-	-	-	-	0.0%
8876B	Health Services-Fall	-	-	-	-	-	0.0%
8876C	Health Service Fees-Spring	-	-	-	-	-	0.0%
8876D	Health Service Fees-PY	-	-	-	-	-	0.0%
8876I	Health Service Fees-BOGG-PY	-	-	-	-	-	0.0%
8876K	Health Fee Waivers-Summer	-	-	-	-	-	0.0%
8876L	Health Fee Waivers-Fall	-	-	-	-	-	0.0%
8876M	Health Fee Waivers-Spring	-	-	-	-	-	0.0%
8876N	Health Fee Waivers-PY	-	-	-	-	-	0.0%
8881A	Parking Fees-Summer	245	3,785	8,890	3,614	50,500	1,297.2%
8881B	Parking Fees-Fall	465	26,715	144,228	145,000	200,000	37.9%
8881C	Parking Fees-Spring	2,793	74,391	91,840	72,000	100,000	38.9%
8881D	Parking Fees-PY	-	-	-	-	-	0.0%
8881E	Parking Fees FA-Summer	-	-	480	480	-	(100.0%)
8881F	Parking Fees FA-Fall	-	2,400	16,230	16,230	-	(100.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

GENERAL FUND – RESTRICTED PROGRAMS

8881G	Parking Fees FA-Spring	-	3,855	19,050	19,080	-	(100.0%)
8885A	ESLIP - Summer	-	-	-	-	-	0.0%
8885B	ESLIP - Fall	-	-	-	-	-	0.0%
8885C	ESLIP - Spring	-	-	-	-	-	0.0%
8885D	ESLIP - Prior Year	-	-	-	-	-	0.0%
8889	Other Student Fees	(18,144.00)	8,255	(15)	-	1,000	0.0%
8891	Other Local Revenues	1,105,754	753,405	318,108	500,000	706,200	41.2%
8892	Traffic Fines	30,947	24,218	77,679	47,705	80,000	67.7%
8893I	Miscellaneous Income	-	-	200	200	-	(100.0%)
8893N	PY Credit/Refunds	-	-	-	-	-	0.0%
8896	Interfund Transfer	113,794	-	-	-	-	0.0%
8950	F & A Recoveries	1,052,067	572,399	687,212	600,000	600,000	0.0%
	Total Local Revenues	4,357,364	3,853,842	4,710,340	3,381,700	5,175,817	53.1%
8981	Transfer in - General Unrestricted			-	-	-	0.0%
8982	Transfer in - General Restricted	1,201,338.59	586,913.00	-	-	-	0.0%
	Total Transfers	1,201,339	586,913	-	-	-	0.0%
					-	-	
	Total Revenues	54,441,486	49,487,157	38,309,229	48,610,328	52,617,535	8.2%
Expenditures							
1000	Budget-Certificated Salaries	-	-	6,356	27,383	28,752	5.0%
1120	Faculty-Sch1	286,671	356,491.07	160,497	71,758	75,346	5.0%
1210	Administrators	2,001,171	1,682,504.76	1,379,812	1,631,170	1,794,474	10.0%
1220	Nonteaching-Sch1	1,595,514	1,506,322.07	1,508,290	1,403,090	1,473,244	5.0%
1229	Nonteaching-Long Term Substitutes	-	5,207.75	-	-	3,337	0.0%
1230	Librarians-Sch1	433	-	-	-	-	0.0%
1240	Counselors-Sch1	2,729,136	2,042,804.03	2,082,995	2,557,264	2,685,127	5.0%
1250	Student Health Personnel	-	-	-	-	-	0.0%
1322	Faculty-Regular Hours	52,242	91,302.30	219,745	173,678	182,362	5.0%
1323	Faculty-Reg Hrs PBL	1,163,093	1,784,979.44	458,283	329,613	346,093	5.0%
1324	Faculty-Summer/Int Hourly	737	159,707.50	137,759	10,816	11,356	5.0%
1325	Faculty-Subs	8,577	4,065.19	5,424	9,101	9,556	5.0%
1333	Faculty-Reg Hrs Ovrld By Load	20,629	-	-	-	-	0.0%
1422	Nonteaching-Hourly	1,765,716	1,313,052.58	1,274,571	1,627,618	1,708,999	5.0%
1423	Part-time Office Hours	268	-	1,630	-	-	0.0%
1424	Nonteaching-Sum/Int	55,914	76,203.81	151,449	173,260	181,923	5.0%
1442	Counselors-Hourly	213,021	293,021.31	140,417	152,769	160,407	5.0%
1444	Counselors-Sum/Int	49,873	51,417.08	24,542	27,610	28,991	5.0%
	Total Academic Salaries	9,942,994	9,367,079	7,551,770	8,195,128	8,689,968	6.0%
2110	Classified-Reg	5,140,122	9,714,897.01	5,606,889	6,580,307	6,711,914	2.0%
2210	Instructional Aides-Reg	1,063,723	1,001,886.23	982,736	1,348,199	1,375,163	2.0%
2330	Classified-NI Temp	1,759,028	2,348,470.77	1,567,182	1,912,866	1,951,123	2.0%
2334	Classified-Sum/Int	911	-	-	-	-	0.0%
2340	Classified - Class 9910 only	-	-	-	-	-	0.0%
2370	Classified-NI Coll Aide	331,531	527,047.84	481,128	745,566	760,477	2.0%
2374	Clasified-Summer Lab Aide	10,715	16,883.04	8,648	5,042	5,142	2.0%
2375	Classified-NI Coll Aide WK Stdy	244,069	354,588.56	363,310	716,124	730,447	2.0%
2380	Classified-Overtime	116,931	39,459.47	22,099	20,949	21,368	2.0%
2390	Classified-NI Cafeteria	-	1,391.88	-	-	-	0.0%
2410	Instructional Aides-Non Reg Temp	15,547	32,917.63	-	-	-	0.0%
2420	Instructional Aides-Non Reg Sum Int	-	-	-	-	-	0.0%
	Total Classified Salaries	8,682,576	14,037,542	9,031,992	11,329,053	11,555,634	2.0%
3102	STRS - Administrators	220,996.28	206,766.10	153,662	195,939	205,736	5.0%
3109	STRS - Certificated	1,067,222.34	1,026,156.85	967,866	1,024,797	1,076,037	5.0%
3202	PERS - Administrators	-	-	-	-	-	0.0%
3205	PERS - Classified SEIU	16,110	28,761.17	-	-	-	0.0%
3302	OASDI - Administrators	25,526.63	23,644.64	24,598	23,633	24,814	5.0%
3303	OASDI- Stationary Engineers	1,570.26	14,077.10	399	-	-	0.0%
3305	OASDI - Classified SEIU	473,993.68	713,502.84	443,767	581,558	610,636	5.0%

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GENERAL FUND – RESTRICTED PROGRAMS

3306	OASDI - Crafts	117.53	241.35	39,152	-	-	0.0%
3308	OASDI - CalWorks	-	-	-	-	-	0.0%
3309	OASDI - Certificated	8,995.19	12,250.90	8,049	7,894	8,288	5.0%
3322	Medicare - Administrators	27,760.27	24,591.44	18,900	20,614	21,645	5.0%
3323	Medicare - Stationary Engineers	367.26	8,889.91	93	-	-	0.0%
3324	Medicare - Classified Managers	-	72.50	-	-	-	0.0%
3325	Medicare - Classified SEIU	111,978.63	175,578.91	104,051	136,010	142,810	5.0%
3326	Medicare - Crafts	27.48	56.43	9,605	-	-	0.0%
3328	Medicare - CalWorks	-	-	-	-	-	0.0%
3329	Medicare - Certificated	109,713.08	105,512.91	85,917	89,565	94,043	5.0%
3402	Health Plan - Administrators	137,883.89	137,071.49	107,481	128,733	135,169	5.0%
3403	Health Plan - Stationary Engineers	2,124.57	365.48	539	-	-	0.0%
3405	Health Plan - Classified SEIU	999,418.19	999,007.17	841,628	1,177,438	1,236,310	5.0%
3406	Health Plan - Crafts	107.07	167.45	-	-	-	0.0%
3409	Health Plan - Certificated	834,792.82	918,457.73	579,214	598,609	628,540	5.0%
3422	Dental - Administrators	18,847.84	19,173.49	13,896	15,287	16,052	5.0%
3423	Dental - Stationary Engineers	332.90	112.98	104	-	-	0.0%
3425	Dental - Classified SEIU	184,011.83	182,927.42	154,504	197,384	207,253	5.0%
3426	Dental - Crafts	19.07	51.12	-	-	-	0.0%
3429	Dental - Certificated	121,470.52	130,310.53	81,383	83,469	87,643	5.0%
3432	Life Insurance - Administrators	1,083.25	1,102.09	822	955	1,003	5.0%
3433	Life Insurance - Stationary Enginee	19.13	6.50	6	-	-	0.0%
3435	Life Insurance - Classified SEIU	10,731.69	10,966.01	9,551	12,487	13,111	5.0%
3436	Life Insurance - Crafts	1.09	2.93	-	-	-	0.0%
3439	Life Insurance - Certificated	4,681.28	4,226.31	3,647	3,884	4,078	5.0%
3470	Post Retirement - Students	-	-	4,502	-	-	0.0%
3502	SUI - Administrators	1,298.86	9,677.05	6,537	3,040	3,192	5.0%
3503	SUI - Stationary Engineers	36.19	24.51	34	-	-	0.0%
3505	SUI - Classified SEIU	8,184.71	44,997.57	37,104	21,400	22,470	5.0%
3506	SUI - Crafts	0.96	19.87	-	-	-	0.0%
3509	SUI - Certificated	3,992.19	41,197.53	30,926	13,407	14,078	5.0%
3602	Workers Comp - Administrators	30,673.26	27,693.29	31,469	36,148	37,955	5.0%
3603	Workers Comp - Stationary Engineers	420.13	76.87	156	-	-	0.0%
3605	Workers Comp - Classified SEIU	125,909.23	136,597.93	178,062	236,066	247,869	5.0%
3606	Workers Comp - Crafts	30.17	62.35	-	-	-	0.0%
3609	Workers Comp - Certificated	123,690.53	118,765.67	149,546	155,632	163,414	5.0%
3652	OPEB	217,219.08	145,601.74	310,298	188,093	197,498	5.0%
3702	SF Retirement - Administrators	124,248.27	106,746.53	81,751	77,416	81,287	5.0%
3705	SF Retirement - Classified SEIU	1,822,179.14	1,777,620.29	1,364,236	1,569,512	1,647,987	5.0%
3706	SF Retirement - Crafts	361.33	263.30	-	-	-	0.0%
3709	SF Reitrement - Certificated	3,889.09	8,020.25	2,316	3,779	3,968	5.0%
3710	SF Retirement - Students	-	712.74	-	-	-	0.0%
	Total Benefits	6,842,037	7,162,129	5,845,774	6,602,751	6,932,889	5.0%
4102	Textbooks	69,755.02	81,918.08	197,531	217,284	239,013	10.0%
4103	Other Books	8,487.61	-	7,706	8,477	9,324	10.0%
4301	Printing Supplies	2,795.95	28,262.76	39,977	43,975	48,372	10.0%
4302	Computer Supplies	18,517.42	4,573.07	2,715	2,986	3,285	10.0%
4303	Other Supplies	792,993.31	884,540.00	279,159	307,075	337,782	10.0%
4304	Durable Supplies	147.85	16,871.90	1,114	1,226	1,348	10.0%
4305	Instructional Supplies	266,611.11	692,290.18	707,832	778,616	856,477	10.0%
4306	Food Supplies	86.29	118,235.81	160,061	176,067	193,674	10.0%
4311	BKST Office Supplies	-	-	241	265	292	10.0%
4402	Uniforms	13,696.57	-	4,982	15,000	16,500	10.0%
	Total Supplies	1,173,091	1,826,692	1,401,318	1,550,970	1,706,067	10.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

GENERAL FUND – RESTRICTED PROGRAMS

5101	Instructional Service Agreements	117,068.00	229,035.00	-	500,000	550,000	10.0%
5110	Guest Lecturer	22,077.50	21,885.00	23,880	26,268	28,895	10.0%
5120	Computer Consulting	5,000.00	28,432.75	30,249	33,274	36,601	10.0%
5130	Dues and Memberships	42,351.67	59,365.74	60,802	66,883	73,571	10.0%
5131	Participants Cost	3,331.00	-	2,650	5,000	5,500	10.0%
5190	Other Consulting	778,149.80	967,949.37	1,152,824	1,500,000	1,650,000	10.0%
5192	Stipends	-	-	-	-	-	0.0%
5193	Honorarium	-	-	-	-	-	0.0%
5202	Conference and Food Services	5,087.43	22,671.26	62,516	68,767	75,644	10.0%
5210	Travel - Non-Local	5,600.83	51,672.17	153,594	168,954	185,849	10.0%
5212	Travel - Local	13,208.93	13,993.95	20,447	22,491	24,740	10.0%
5350	Postage	107.29	15,767.78	24,567	27,024	29,726	10.0%
5530	Telephone	17,329.62	38,552.07	-	40,000	44,000	10.0%
5540	Other utilities	-	-	-	-	-	0.0%
5632	Copier Leases	-	-	-	-	-	0.0%
5633	Other Leases	44,950.23	56,768.84	55,914	61,505	67,656	10.0%
5640	Maint & Repair - Non-Equipment	-	302.32	63	500	550	10.0%
5650	Maint & Repair - Equipment	8,954.01	107,425.62	26,689	29,358	32,294	10.0%
5656	Software License Fees	1,446,013.20	1,543,797.28	749,956	750,000	825,000	10.0%
5722	Legal Services	-	-	15,700	20,000	22,000	10.0%
5801	Broadcasting	-	16,264.00	-	-	-	0.0%
5802	Print Advertising	1,247.88	12,153.47	4,623	5,085	5,594	10.0%
5803	Other Advertising	16,590.04	484.00	3,646	4,011	4,412	10.0%
5804	Community Outreach	-	5,547.13	50,707	55,778	61,356	10.0%
5805	Student Outreach	10,401.68	228,745.61	182,135	200,349	220,383	10.0%
5901	Interest expense	-	-	-	-	-	0.0%
5902	Testing Services	4,310.00	4,850.00	41,934	46,127	50,740	10.0%
5903	City Services	-	-	-	-	-	0.0%
5904	Meals for Governing Board	-	-	-	-	-	0.0%
5905	Bad Checks	(1,523.85)	-	-	-	-	0.0%
5906	Credit Card Fees	259.88	4,282.01	7,912	8,703	9,573	10.0%
5907	Over/Short	-	-	115	127	139	10.0%
5909	Receivable Write-Off	55,113.33	1,531,221.95	16,474	18,121	19,934	10.0%
5910	Other Expenses	96,409.63	25,977.79	74,819	82,301	90,531	10.0%
5911	Tuition Reimbursement	-	3,180.00	1,000	1,100	1,210	10.0%
5912	Fees for Services	57,012.81	175,888.81	79,424	250,000	275,000	10.0%
5913	Banquet and Other Food Expenses	120,924.07	80,089.85	36,100	200,000	220,000	10.0%
	Total Services	2,869,975	5,246,304	2,878,740	4,191,725	4,610,898	10.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

GENERAL FUND – RESTRICTED PROGRAMS

6102	Site Improvements	-	-	12,750	13,388	14,726	10.0%
6201	Planning Costs	92,472.50	104,436.33	241,800	265,980	292,578	10.0%
6202	Construction in Progress	19,383.50	-	-	-	-	0.0%
6203	Project Management	-	-	-	-	-	0.0%
6205	Testing, Inspection and Investigati	-	-	28,080	30,888	33,977	10.0%
6207	DSA Fees	-	-	2,051	-	-	0.0%
6210	Building Improvements	-	-	-	-	-	0.0%
6302	Books	-	59,000.02	12,810	60,000	66,000	10.0%
6304	Databases	139,999.99	194,389.01	-	-	-	0.0%
6306	Periodicals	-	55,986.02	8,702	60,000	66,000	10.0%
6308	Video	-	18,739	2,561	2,817	20,000	609.9%
6411	Add-Furniture/Fixtures	203	-	-	-	-	0.0%
6413	Add-Computer Equipment	15,051.25	2,219,019.23	43,821	48,203	500,000	937.3%
6414	Add-Miscellaneous Equipment	244,173.44	344,184.79	111,429	122,572	250,000	104.0%
6431	Repl-Furniture/Fixtures	-	-	-	-	-	0.0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	923	-	-	-	-	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	1,080.82	1,079	1,187	1,305	10.0%
6453	Add-Expendable Computer Equip	123,249.99	528,702.87	320,033	600,000	1,000,000	66.7%
6454	Add-Expendable Misc Equipment	180,533.94	118,024.12	118,557	200,000	220,000	10.0%
	Total Equipment	815,991	3,643,563	903,673	1,405,034	2,464,587	75.4%
7310	Transfer out - General Unrestricted	10,260,076.71	3,287,960.00	353,598	-	-	0.0%
7320	Transfer out - General Restricted	836,438.59	586,913.00	7,402	-	-	0.0%
7350	Transfer out - Capital Projects	364,900.00	-	-	-	-	0.0%
7380	Transfer out - Financial Aid	4,414,824.88	262,249.00	153,314	-	-	0.0%
7383	Transfer out - Scholarship Trust	42,695.00	51,403.78	97,149	126,294	138,924	10.0%
7501	Payments to Students	3,318,366.00	3,091,148.01	4,454,946	4,500,000	4,950,000	10.0%
7600	Other Payments to/for Students	752,836.91	1,130,307.77	1,991,201	2,000,000	2,200,000	10.0%
7702	Subrecipient Cost	503,532.61	409,707.00	308,113	453,000	600,000	32.5%
7850	F & A Cost	998,762.29	585,044.17	674,060	674,060	741,466	10.0%
7901	Unallocated Cost	813,449.00	(347,737.00)	-	4,925,404	8,027,104	63.0%
	Total Transfers	22,305,882	9,056,996	8,039,783	12,678,758	16,657,494	31.4%
	Total Expenditures	52,632,546	50,340,304	35,653,050	45,953,419	52,617,535	14.5%
	Total Surplus/(Deficit)	1,808,940	(853,147)	2,656,179	2,656,909	0	(100.0%)

Notes:
Budget assumes 10-15% increase in salaries and benefits
to account for lost positions which couldn't be filled in FY23 due to delay
in the hiring process.

Federal revenue decreases because HEERF fund ended in FY 23
State revenue increases because the unspent 10M State COVID recovery fund

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
FEDERAL RESOURCES						
ABE 231/Workforce Investment Program	912,485	887,505	707,312	705,061	626,364	(11.2%)
Alumni and Industry Engagement Project	-	-	6,695	3,904	9,017	130.9%
Biolink DUE-1400721	123	-	-	-	-	0.0%
COVID 19 Response Block Grant	921,812	-	-	-	-	0.0%
Federal College Work Study	785,917	630,195	517,170	716,529	480,000	(33.0%)
HEERF Institutional Fund	17,617,583	10,663,168	1,488,237	-	-	0.0%
HEERF MSIs	187,358	9,684	-	-	-	0.0%
NSF Advanced Technological Ed	-	67,574	69,512	62,303	-	(100.0%)
NSF Collaborative Research Biotech	77,369	-	-	-	-	0.0%
NSF- Growing CTE/STEM Teachers	132,625	102,861	-	-	-	0.0%
NSF Work-Based Biotechnology Ed	-	108,686	9,373	-	-	0.0%
Perkins Title 1C Program	1,021,794	767,361	878,860	664,056	710,000	6.9%
Perkins V Reserve Innovation Grant	-	-	174,372	86,673	174,372	101.2%
Project TRANSLATES	-	6,633	155,516	186,999	565,500	202.4%
Sonoma County CCR Project	-	194,042	339,885	300,531	323,961	7.8%
TRIO Writing Success Project	417,001	435,328	461,559	483,436	484,996	0.3%
WIA-CCCCO-TANF	70,937	66,853	56,615	5,324	52,450	885.2%
TOTAL FEDERAL FUNDS	**22,145,004**	**13,939,890**	**4,865,106**	**3,214,817**	**3,426,660**	**6.6%**
STATE RESOURCES						
Adult Education Block Grant	2,448,736	3,361,114	2,619,440	2,252,524	3,836,876	70.3%
AANHPI Program	-	-	-	7,000	135,627	1,837.5%
Basic Needs Center	-	-	37,857	153,224	1,135,112	640.8%
Basic Skills Initiative	1,296,595	1,346,853	1,373,034	1,676,633	1,858,627	10.9%
Board of Financial Aid Program	686,982	619,879	630,311	529,481	587,710	11.0%
Building Critical Mass for Data Science	-	-	-	5,305	26,109	392.2%
CA Apprenticeship Initiative	162,274	-	-	-	-	0.0%
CA College Promise	1,401,036	1,426,641	1,410,899	1,279,108	1,465,498	14.6%
CAI Pre-Apprenticeship & Job Training	105,978	-	-	-	360,000	0.0%
Cal Fresh Outreach SB65	-	36,602	-	43,922	2,025	(95.4%)
CalWORKs State Program	417,374	352,469	252,109	470,414	347,702	(26.1%)
Campus Safety	-	-	15,700	-	-	0.0%
CCAP Due Enrollment Program	-	-	-	-	13,088	0.0%
Chafee Grant	65,000	33,750	62,500	42,500	-	(100.0%)
CIRM Stem Cell Training Program	341,382	405,847	474,093	362,345	574,696	58.6%
Classified Professional Development	-	-	-	-	121,677	0.0%
Community College Completion	-	-	-	-	25,555	0.0%
COVID 19 Response Block Grant State	-	1,337,398	14,119	-	3,535,901	0.0%
Culturally Competent Faculty Dev	-	32,117	3,281	21,655	-	(100.0%)
Disabled Student Program and Services	1,964,454	2,032,180	2,298,003	2,744,933	3,105,763	13.1%
EDG Emergency Dreamer's Grant	213,030	-	-	-	-	0.0%
EEO Best Practice Innovation Grant	-	-	-	-	36,325	0.0%
EEO Best Practice Program	-	16,264	-	16,300	168,000	930.7%
EEO Staff Diversity Program	38,730	24,034	60,931	-	125,000	0.0%
Emergency Financial Assistance Program	690,000	385,000	487,000	337,500	500,000	48.1%
EOPS CARE Program	133,870	155,213	149,876	105,234	158,687	50.8%
EOPS Program	1,566,882	1,824,402	2,405,829	1,241,004	2,458,098	98.1%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

ALL RESTRICTED FUNDS
CATAGORICAL – GRANT PROGRAMS EXPENDITURES

Equitable Placement & Completion Grant	-	-	-	51,256	477,352	831.3%
EWD - COE from RSCCD	22,653	263,994	335,163	164,934	-	(100.0%)
EWD-COE from CCCCO	335,333	64,667	-	-	-	0.0%
Financial Aid Technology	1,290	69,262	100,431	252,601	54,880	(78.3%)
Foster and Kinship Care Education	79,695	55,546	47,440	26,943	32,960	22.3%
FT Student Success Grant Fund	1,362,488	1,723,398	3,030,189	3,899,264	1,000,000	(74.4%)
Golden State Education and Training	-	-	55,000	-	-	0.0%
Guided Pathways	414,118	228,652	31,357	23,422	200,000	753.9%
Healthcare Focused Vocational Pathway	-	-	-	-	400,000	0.0%
Hunger Free Campus	-	50,199	-	60,238	16,732	(72.2%)
Hire Up	-	-	-	208,169	660,000	217.0%
i3 Pilot	-	-	75,388	12,577	20,000	59.0%
Incarcerated Student Reentry Program	46,879	42,997	-	51,597	-	(100.0%)
Innovation in Higher Education	47,359	46,558	49,722	206	125,000	60,603.2%
Learning-Aligned Employment Program	-	-	19,273	29,384	290,000	886.9%
LGBTQ Support Center	-	-	4,375	7,693	129,995	1,589.7%
Library Services Platform	-	-	-	-	20,645	0.0%
Matriculation SSSP	4,729,274	4,425,465	4,115,384	4,125,888	5,654,282	37.0%
Mental Health Support Program	22,028	-	136,048	370,317	416,444	12.5%
MESA Program	18,580	64,928	135,907	66,177	311,943	371.4%
Next Up Foster Youth Support Program	-	-	209,472	364,915	1,256,499	244.3%
Regional Equity and Recovery Partnership	-	-	-	30,405	64,872	113.4%
Restricted Lottery Allocation	462,758	1,689,855	770,855	792,588	1,469,700	85.4%
Retention and Enroll Outreach SB 85	-	268,721	378,166	1,342,915	1,207,206	(10.1%)
Rising Scholars Network	-	-	88,003	116,686	148,000	26.8%
Rising Scholars-Juvenile Justice Impacted	-	-	-	-	312,500	0.0%
RN Retention Program	294,771	215,646	170,333	204,818	191,224	(6.6%)
SFDPH Mental Health Certificate Program	255,000	255,000	268,719	307,151	412,541	34.3%
Strong Workforce CTE Program	931,100	1,979,359	1,552,542	1,628,246	1,158,802	(28.8%)
Strong Workforce Program	2,701,544	3,170,512	1,935,050	2,881,450	3,777,780	31.1%
Student Equity	2,382,604	2,455,051	1,575,241	1,725,266	2,440,040	41.4%
Student Food and Housing Support	-	-	120,197	140,383	380,000	170.7%
Student Transfer Achievement Reform	-	-	-	-	300,000	0.0%
Systemwide Technology & Data Security	-	-	-	-	157,500	0.0%
The Puente Project	428	170	2,457	26,723	6,000	(77.5%)
Undocumented Resource Liaisons	-	230,438	148,946	217,064	146,266	(32.6%)
Veterans Resource Center Fund	222,173	377,867	383,848	480,586	387,553	(19.4%)
Zero Textbook Cost Program	-	-	-	71,989	100,000	38.9%
TOTAL STATE FUNDS	**25,862,397**	**31,068,048**	**28,034,488**	**30,970,931**	**44,304,792**	**43.1%**
LOCAL RESOURCES			-			
ATTC Workshop Program	-	-	998	-	-	0.0%
Burton Book Fund	1,098	4,000	4,827	4,827	1,200	(75.1%)
California Humanities Project	8,000	(2,482)	8,425	5,212	5,000	(4.1%)
CCC Nursing Program Relief Fund	11,645	-	-	-	-	0.0%
CCSF Children's Council	-	56,741	50,189	56,562	-	(100.0%)
CCSF-Wells Fargo Math & Science Program	30,047	-	-	-	-	0.0%
Center for Excellence Program Income	155	-	-	149,000	90,000	(39.6%)
Child Care Center COVID Fund	-	10,175	-	-	-	0.0%
Children's Council - First 5 17-18	7,335	-	-	-	-	0.0%
Children's Council-Class Plus	2,544	-	-	-	-	0.0%
CHW Apprenticeship Program	-	-	40,254	13,531	-	(100.0%)
CHW Training Program	-	-	27,646	-	80,000	0.0%
City Build Pro-Occupational Skills	-	75,372	119,009	-	-	0.0%
Community Services Extension Prog	813,092	-	-	-	400,000	0.0%
District Facilities Management	-	14,632	16,596	2,970	20,000	573.4%
Dream Center	71,098	65,250	-	2,500	8,129	225.2%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

ALL RESTRICTED FUNDS
CATAGORICAL – GRANT PROGRAMS EXPENDITURES

ECS Social Work Program	-	-	16,968	2,830	-	(100.0%)
Free City College Program	665,380	665,445	150,418	9,191,923	500,000	(94.6%)
Genentech Foundation Bioscience Program	200,000	167,447	225,927	118,776	200,000	68.4%
Grant Fiscal Services	298,691	1,443,252	16,474	-	300,000	0.0%
Haas Foundation for Bridge to Succeed	-	36,446	11,054	13,265	-	(100.0%)
Haas Foundation for Guided Pathways	7,316	25,553	-	-	-	0.0%
Haas Professional Development Program	1,202	-	-	-	-	0.0%
Innovation and Effectiveness Grant	-	-	14,232	15,000	-	(100.0%)
Koret Foundation COVID Emergency Fund	22,000	2,500	-	-	-	0.0%
Koret Foundation Student Success Program	11,935	98,148	160,972	169,307	950,000	461.1%
MAA-Student Health Center	129,393	15,084	6,284	10,000	-	(100.0%)
Metro Innovation Award Fund	192,608	195,390	132,290	-	-	0.0%
Microsoft Corp Fund	-	47,553	-	5,297	17,405	228.6%
MOEWD Gen Fund-City Build Academy	428,946	444,781	505,908	389,869	225,000	(42.3%)
Parking Fund	359,133	548,044	(299,799)	75,877	350,500	361.9%
San Francisco Unified School Dist.	-	67,398	42,825	11,000	-	(100.0%)
SF Family Child Care Assoc Fund	735	-	-	-	-	0.0%
SF Mayor's Off-TV Broadcasting	164,034	155,986	103,306	133,538	156,212	17.0%
SFCCD Safety Officer's Training	1,085	12,280	24,460	34,379	80,000	132.7%
SFDHS - CalWORKs Baseline	1,722	-	-	-	-	0.0%
SFDPH/CBHS Drug & Alcohol Cert Prog	159,494	159,093	278,264	289,130	148,121	(48.8%)
SFUSD 2015-2017	20,982	-	-	-	-	0.0%
Skilled Trade Training	29,850	-	-	-	-	0.0%
Spark Point Pilot Program	-	-	14,536	20,000	28,800	44.0%
Tech SF Occupational Skills Training	-	90,298	165,638	72,199	-	(100.0%)
Telephone & Web Services	30,000	30,000	53,324	19,889	1,000	(95.0%)
The San Francisco Scale Model	-	-	-	12,512	6,000	(52.0%)
Title IV-E Training Program	907,629	815,856	642,368	853,432	1,099,999	28.9%
Training, Tech Assist & Assessment	-	65,143	150,059	71,328	-	(100.0%)
UMOJA Community Education	2,500	10,921	10,855	-	195,660	0.0%
Veterans Services	6,090	8,135	-	-	14,558	0.0%
West Ed PITC Training	4,476	-	-	-	-	0.0%
Yosemite CCD-Child Dev Training Con	34,932	3,923	59,149	23,520	8,500	(63.9%)
TOTAL LOCAL FUNDS	**4,625,144**	**5,332,366**	**2,753,456**	**11,767,671**	**4,886,084**	**(58.5%)**
TOTAL RESTRICTED PROGRAMS	**52,632,546**	**50,340,304**	**35,653,050**	**45,953,419**	**52,617,535**	**14.5%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

PROPRIETARY FUND /FOOD SERVICES FUND (FUND 22)

Fund 22 – Cafeteria Fund

Fund 22 accounts for all revenues and expenditures related to the operation of contracted vendors that are utilized by the District to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial status for this fund.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	-	10,494	88,165	268,157	40,000	-85.08%
Transfers In	790,281	856,349	760,416	629,362	800,000	27.11%
Total Revenue	790,281	866,843	848,581	897,519	840,000	-6.41%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	446,558	458,353	357,627	362,777	275,819	-23.97%
Benefits	248,059	239,762	189,941	170,831	114,762	-32.82%
Supplies & Materials	45,707	108,624	211,832	295,014	263,000	-10.85%
Services & Other Operating	49,957	57,963	89,181	68,897	131,700	91.15%
Equipment	-	2,141	-	-	6,300	100.0%
Total Expenditures	790,281	866,843	848,581	897,519	791,581	-11.80%
Transfers Out	-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	48,419	100.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	-	-	-	-	48,419	100.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

Cafeteria Fund Detail

Acct	Account Title	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Preliminary 2023-24	Tentative Budget 2024-25	% CHANGE
8848	CAFE-Food Sales	-	10,493	88,165	267,878	40,000	-85.07%
8848A	Retail Sales	-			3	-	-100.00%
8849	CAFE-Beverage Sales	-				-	0.00%
8849A	CAFE-Overrings	-	1	-	(13)	-	-100.00%
8849C	Meal Card	-				-	0.00%
8891	Other Local Revenues	-			289		-100.00%
	Total Local Revenues	**-**	**10,494**	**88,165**	**268,157**	**40,000**	**-85.08%**
8981	Transfer in - General Unrestricted	790,281	241,206	760,416	629,362	800,000	27.11%
8982	Transfer in - General Restricted	-	615,143	-	-	-	0.00%
	Total Transfers	**790,281**	**856,349**	**760,416**	**629,362**	**800,000**	**27.11%**
	Total Revenues	**790,281**	**866,843**	**848,581**	**897,519**	**840,000**	**-6.41%**
2110	Classified-Reg	100,166	98,927	13,704	-	191,058	0.00%
2210	Instructional Aides-Reg	-	-	-	-	-	0.00%
2390	Classified-NI Cafeteria	346,392	359,426	343,923	362,777	84,761	-76.64%
	Total Classified Salaries	**446,558**	**458,353**	**357,627**	**362,777**	**275,819**	**-23.97%**
3305	OASDI - Classified SEIU	26,516	27,357	21,470	21,238	17,101	-19.48%
3325	Medicare - Classified SEIU	6,201	6,398	5,021	5,070	3,999	-21.12%
3405	Health Plan - Classified SEIU	79,519	79,262	67,937	59,505	23,363	-60.74%
3425	Dental - Classified SEIU	11,468	10,879	8,493	7,674	556	-92.75%
3435	Life Insurance - Classified SEIU	621	587	465	450	55	-87.78%
3505	SUI - Classified SEIU	323	2,321	1,715	536	1,379	157.28%
3605	Workers Comp - Classified SEIU	6,990	7,171	8,271	8,560	6,664	-22.15%
3652	OPEB	6,393	4,572	8,323	3,622	2,758	-23.85%
3705	SF Retirement - Classified SEIU	110,029	101,214	68,246	64,176	58,887	-8.24%
	Total Benefits	**248,059**	**239,762**	**189,941**	**170,831**	**114,762**	**-32.82%**
4102	Textbooks	-	-	-	-	1,000	0.00%
4211	Cafeteria-COGS (Food)	35,124	70,173	149,223	222,347	175,000	-21.29%
4212	Cafeteria-COGS (Beverage)	(187)	1,735	5,219	6,168	10,700	73.48%
4301	Printing Supplies	-	-	-	-	400	0.00%
4302	Computer Supplies	-	-	-	-	400	0.00%
4303	Other Supplies	2,415	6,305	10,812	4,204	14,000	233.02%
4305	Instructional Supplies	660	1,704	159	112	5,000	4364.29%
4402	Uniforms	82	6,452	13,103	18,013	14,000	-22.28%
4403	Tableware/Linen	-	7,759	7,377	9,487	12,000	26.49%
4405	Paper/Plastic Supplies	7,419	13,847	15,002	22,660	20,000	-11.74%
4406	Cleaning Supplies	194	647	10,937	12,023	10,500	-12.67%
	Total Supplies	**45,707**	**108,624**	**211,832**	**295,014**	**263,000**	**-10.85%**
5130	Dues and Memberships	750	750	750	750	3,000	300.00%
5632	Copier Leases	-	-	-	-	-	0.00%
5633	Other Leases	16,355	15,200	19,802	18,509	20,000	8.06%
5640	Maint & Repair - Non-Equipment	-	-	-	-	-	0.00%
5650	Maint & Repair - Equipment	30,516	40,872	59,602	24,995	85,500	242.07%
5656	Software License Fees	-	-	6,383	9,966	-	-100.00%
5906	Credit Card Fees	1,260	530	2,206	3,950	9,000	127.85%
5907	Over/Short	279	65	(142)	44	200	354.55%
5910	Other Expenses	798	546	580	685	1,000	45.99%
5912	Fees for Services	-	-	-	9,998	13,000	30.03%
	Total Services	**49,957**	**57,963**	**89,181**	**68,897**	**131,700**	**91.15%**
6413	Add-Computer Equipment					1,300	0.00%
6414	Add-Miscellaneous Equipment	-	-	-	-	2,000	0.00%
6431	Repl-Furniture/Fixtures					1,000	0.00%
6454	Add-Expendable Misc Equipment		2,141	-	-	2,000	0.00%
	Total Equipment	**-**	**2,141**	**-**	**-**	**6,300**	**100.00%**
	Total Expenditures	**790,281**	**866,843**	**848,581**	**897,519**	**791,581**	**-11.80%**
	Total Surplus/(Deficit)	**0**	**(0)**	**0**	**0**	**48,419**	**100.0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CHILD DEVELOPMENT FUND (FUND 21)

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

Fund 21 – Child Development

The Child Development Fund is the fund designated to account for all revenues and expenditures from the operation of childcare and development services at City College of San Francisco. In addition to fees for child development services, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California.

CITY COLLEGE OF SAN FRANCISCO
TENTATIVE BUDGET 2024-25

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
Federal Revenue	1,431	628,507	13,338	-	-	0.0%
State Revenue	758,457	749,896	775,056	1,740,496	2,720,760	56.3%
Local Revenue	-	260,559	178,130	237,506	550,000	131.6%
Transfers	-			-	-	0.0%
Total Revenue	**759,889**	**1,638,962**	**966,524**	**1,978,002**	**3,270,760**	**65.4%**
EXPENDITURES						
Academic Salaries	4,285	20,035	56,090	34,210	32,373	(5.4%)
Classified Salaries	464,890	629,580	599,619	538,177	512,192	(4.8%)
Benefits	290,320	318,387	329,028	244,049	229,813	(5.8%)
Supplies & Materials	-	1,923	6,702	6,297	125,000	1,885.0%
Services & Other Operating	6,020	6,545	7,872	6,725	92,642	1,277.5%
Equipment	-	-	-	-	15,000	0.0%
Transfers			45,517	43	82,721	191,147.7%
Total Expenditures and Transfers	**765,514**	**976,470**	**1,044,827**	**829,502**	**1,089,742**	**31.4%**
Excess of Revenue Over Expenditures	(5,626)	662,492	(78,303)	1,148,500	2,181,018	89.9%
Beginning Fund Balance	16,567	10,942	673,434	595,131	1,743,631	193%
ENDING FUND BALANCE	**10,942**	**673,434**	**595,131**	**1,743,631**	**3,924,650**	**125.1%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CHILD DEVELOPMENT FUND DETAIL - FUND 21
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8290	Ca Dept Ed-Fed Pass Thru	1,431	628,507	13,338	-	-	0%
	Total Federal Revenues	1,431	628,507	13,338	-	-	0%
8510	CDE-Apportionment	-	164,667	165,862	-	-	0%
8530	General CDE Revenues	592,642	(155,183)	16,745	-	-	0%
8699	Other Misc ST Revenues	165,816	740,413	592,450	1,740,496	2,720,760	56%
8871	Child Development Services	-	-	-	-	-	0%
	Total State Revenues	758,457	749,896	775,056	1,740,496	2,720,760	56%
8818	Redevelopment AB 1290	-	-	-	-	-	0%
8821	Cont, Gifts, Endowments	-	260,559	178,130	237,506	550,000	132%
8824	Foundations Sources	-	-	-	-	-	0%
8832	SF City Sub-Contracts	-	-	-	-	-	0%
8851	Rentals/Leases	-	-	-	-	-	0%
8886	Non-Resident Tuition Capital Outlay	-	-	-	-	-	0%
8891	Other Local Revenue	-	-	-	-	-	0%
8950	F & A Recoveries	-	-	-	-	-	0%
	Total Local Revenues	-	260,559	178,130	237,506	550,000	132%
8981	Transfer in - General Unrestricted	-	-	-	-	-	0%
8982	Transfer in - General Restricted	-	-	-	-	-	0%
8985	Transfer in - Capital Projects	-	-	-	-	-	0%
	Total Transfers	-	-	-	-	-	0%
	Total Revenues	759,889	1,638,962	966,524	1,978,002	3,270,760	65%
Expenditures							
1210	Administrators	-	-	-	-	-	0%
1220	Nonteaching-Sch1	4,285	14,419	31,078	30,895	32,373	5%
1422	Nonteaching-Hourly	-	5,616	25,012	3,315	-	-100%
	Total Academic Salaries	4,285	20,035	56,090	34,210	32,373	-5%
2110	Classified-Reg	79,058	75,944	81,235	101,708	103,742	2%
2210	Instructional Aides-Reg	332,857	494,594	450,208	281,501	408,450	45%
2330	Classified-NI Temp	52,974	57,190	68,175	138,132	-	-100%
2370	Classified-NI Coll Aide	-	1,852	-	16,835	-	-100%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	464,890	629,580	599,619	538,177	512,192	-5%
310	STRS - Certificated	807	3,16	9,90	5,64	6,18	10%
3303	OASDI- Stationary Engineers	-	-	-	-	-	0%
3305	OASDI - Classified SEIU	28,163	37,499	35,625	30,997	31,756	2%
3306	OASDI - Crafts	-	-	-	-	-	0%
3322	Medicare - Administrators	-	-	-	-	-	0%
3323	Medicare - Stationary Engineers	-	-	-	-	-	0%
3324	Medicare - Classified Managers	-	-	-	-	-	0%
3325	Medicare - Classified SEIU	6,587	8,793	8,347	7,249	7,427	2%
3326	Medicare - Crafts	-	-	-	-	-	0%
3329	Medicare - Certificated	72	281	800	470	469	0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENATATIVE BUDGET 2024-25

CHILD DEVELOPMENT FUND DETAILS – FUND 21
REVENUE AND EXPENDITURE REPORT

3402	Health Plan - Administrators	-	-	-	-	-	0%
3403	Health Plan - Stationary Engineers	-	-	-	-	-	0%
3405	Health Plan - Classified SEIU	78,080	107,826	112,409	86,589	42,129	-51%
3406	Health Plan - Crafts	-	-	-	-	-	0%
3409	Health Plan - Certificated	263	1,160	3,319	2,158	10,028	365%
3422	Dental - Administrators	-	-	-	-	-	0%
3423	Dental - Stationary Engineers	-	-	-	-	-	0%
3425	Dental - Classified SEIU	10,409	12,791	12,367	8,807	937	-89%
3426	Dental - Crafts	-	-	-	-	-	0%
3429	Dental - Certificated	57	239	585	348	97	-72%
3432	Life Insurance - Administrators	-	-	-	-	-	0%
3433	Life Insurance - Stationary Enginee	-	-	-	-	-	0%
3435	Life Insurance - Classified SEIU	666	803	803	600	102	-83%
3436	Life Insurance - Crafts	-	-	-	-	-	0%
3439	Life Insurance - Certificated	3	14	30	20	6	-68%
3502	SUI - Administrators	-	-	-	-	-	0%
3503	SUI - Stationary Engineers	-	-	-	-	-	0%
3505	SUI - Classified SEIU	314	2,974	2,894	1,046	2,561	145%
3506	SUI - Crafts	-	-	-	-	-	0%
3509	SUI - Certificated	3	98	280	59	162	175%
3602	Workers Comp - Administrators	-	-	-	-	-	0%
3603	Workers Comp - Stationary Engineers	-	-	-	-	-	0%
3605	Workers Comp - Classified SEIU	7,242	9,619	14,460	12,587	12,374	-2%
3606	Workers Comp - Crafts	-	-	-	-	-	0%
3609	Workers Comp - Certificated	78	308	1,355	794	782	-1%
3652	OPEB	6,762	6,329	15,839	5,723	5,446	-5%
3705	SF Retirement - Classified SEIU	150,814	126,486	110,011	80,955	109,353	35%
	Total Benefits	290,320	318,387	329,028	244,049	229,813	-6%
4103	Other Books	-	-	-	-	-	0%
4301	Printing Supplies	-	-	-	-	10,000	0%
4302	Computer Supplies	-	-	-	-	-	0%
4303	Other Supplies	-	463	3,411	1,655	52,000	3042%
4304	Durable Supplies	-	-	-	-	-	0%
4305	Instructional Supplies	-	-	-	-	40,000	0%
4306	Food Supplies	-	1,460	3,291	4,642	23,000	395%
	Total Supplies	-	1,923	6,702	6,297	125,000	1885%
5110	Guest Lecturer	-	-	-	-	-	0%
5120	Computer Consulting	-	-	-	-	-	0%
5130	Dues and Memberships	-	545	1,547	1,452	5,000	244%
5190	Other Consulting	6,000	6,000	6,000	-	11,000	0%
5191	Misc Personal Services	-	-	-	-	-	0%
5192	Stipends	-	-	-	-	-	0%
5193	Honorarium	-	-	-	-	-	0%
5202	Conference and Food Services	-	-	-	-	-	0%
5210	Travel - Non-Local	-	-	-	4,992	14,000	180%
5212	Travel - Local	-	-	-	-	10,642	0%
5350	Postage	20	-	-	-	-	0%
5610	Other Prop Leases	-	-	-	-	-	0%
5632	Copier Leases	-	-	-	-	-	0%
5633	Other Leases	-	-	-	-	-	0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENATATIVE BUDGET 2024-25

CHILD DEVELOPMENT FUND DETAILS – FUND 21
REVENUE AND EXPENDITURE REPORT

5640	Maint & Repair - Non-Equipment	-	-	-	-	-	0%
5650	Maint & Repair - Equipment	-	-	-	-	-	0%
5656	Software License Fees	-	-	-	-	-	0%
5658	Maint - Other	-	-	-	-	-	0%
5722	Legal Services	-	-	-	-	-	0%
5802	Print Advertising	-	-	-	-	-	0%
5803	Other Advertising	-	-	-	-	-	0%
5910	Other Expenses	-	-	325	281	52,000	18405%
5912	Fees for Services	-	-	-	-	-	0%
	Total Services	6,020	6,545	7,872	6,725	92,642	1277%
6102	Site Improvements	-	-	-	-	-	0%
6201	Planning Costs	-	-	-	-	-	0%
6202	Construction in Progress	-	-	-	-	-	0%
6203	Project Management	-	-	-	-	-	0%
6204	Planning Harzard Materials	-	-	-	-	-	0%
6210	Building Improvements	-	-	-	-	-	0%
6302	Books	-	-	-	-	-	0%
6304	Databases	-	-	-	-	-	0%
6306	Periodicals	-	-	-	-	-	0%
6308	Video	-	-	-	-	-	0%
6411	Add-Furniture/Fixtures	-	-	-	-	-	0%
6413	Add-Computer Equipment	-	-	-	-	-	0%
6414	Add-Miscellaneous Equipment	-	-	-	-	15,000	0%
6431	Repl-Furniture/Fixtures	-	-	-	-	-	0%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Eqp	-	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	-	0%
6453	Add-Expendable Computer Equip	-	-	-	-	-	0%
6454	Add-Expendable Misc Equipment	-	-	-	-	-	0%
6460	Insructional Equipment	-	-	-	-	-	0%
	Total Equipment	-	-	-	-	15,000	0%
7501	Payments to Students	-	-	-	22	20	-8%
7350	Transfer out - Capital Projects	-	-	-	-	-	0%
7850	F & A Cost	-	-	45,517	-	82,681	0%
7501	Payments to Students	-	-	-	22	20	-8%
	Total Transfers	-	-	45,517	43	82,721	191148%
	Total Expenditures	765,514	976,470	1,044,827	829,502	1,089,741	31%
	Total Surplus/(Deficit)	(5,626)	662,492	(78,303)	1,148,500	2,181,019	90%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CAPITAL PROJECTS FUND (FUND 41)

Fund 41 – Capital Projects

Fund 41 accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

Fund 40 is comprised of the following sub-funds whose revenues and expenditures are either restricted or designated, as indicated below:

Sub-fund 41	Capital Outlay Projects (restricted)
Sub-fund 42	Revenue Bond Construction (restricted)
Sub-fund 43	2001 Proposition A Bond (restricted)
Sub-fund 44	2005 Proposition A Bond (restricted)
Sub-fund 45	2020 Proposition A Bond (restricted)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	932,824	382,404	1,277,227	58,796	87,000	48.0%
Local Revenues	1,000,740	3,037,318	1,584,555	32,111	504,648	1,471.6%
Transfers	146,490	191,370	2,600,000	2,500,000	2,500,000	0.0%
Total Revenue	2,080,055	3,611,092	5,461,782	2,590,907	3,091,648	19.3%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	-	400	-	-	-	0.0%
Benefits	-	38	-	-	-	0.0%
Supplies & Materials	-	-	-	2,940	25,000	750.3%
Services & Other Operating	183,681	993,348	1,210,528	2,298,582	2,792,329	21.5%
Equipment	1,111,319	412,678	66,699	955,959	7,171,074	650.1%
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	1,295,000	1,406,464	1,277,227	3,257,481	9,988,404	206.6%
Excess of Revenue Over Expenditures	785,055	2,204,629	4,184,555	(666,575)	(6,896,756)	934.7%
Prior Years Adjustments	-	-	8,400,000	-	-	0.0%
Beginning Fund Balance	5,230,230	6,015,285	8,219,913	20,804,468	20,137,893	(3.2%)
ENDING FUND BALANCE	6,015,285	8,219,913	20,804,468	20,137,893	13,241,138	(34.2%)

TENTATIVE BUDGET 2024-25

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8699	Other Misc ST Revenues	932,824	382,404	1,277,227	58,796	87,000	48.0%
	Total State Revenues	932,824	382,404	1,277,227	58,796	87,000	48.0%
8818	Redevelopment AB 1290	884,561	913,154	927,700	-	-	0.0%
8823	City College Foundation	-	-	-	-	441,648	
8861	Interest/Invest Inc	-	-	400,205	-	-	0.0%
8886	Non-Resident Tuition Capital Outlay	116,179	86,664	36,245	32,111	63,000	96.2%
8891	Other Local Revenue	-	300,000	220,405	-	-	0.0%
8950	F & A Recoveries	-	1,737,500	-	-	-	0.0%
	Total Local Revenues	1,000,740	3,037,318	1,584,555	32,111	504,648	1,471.6%
8981	Transfer in - General Unrestricted	-	-	2,600,000	2,500,000	2,500,000	0.0%
8982	Transfer in - General Restricted	146,490	191,370	-	-	-	0.0%
8985	Transfer in - Capital Projects	-	-	-	-	-	0.0%
	Total Transfers	146,490	191,370	2,600,000	2,500,000	2,500,000	0.0%
	Total Revenues	2,080,055	3,611,092	5,461,782	2,590,907	3,091,648	19.3%
Expenditures							
1210	Administrators	-	-	-	-	-	0.0%
2110	Classified-Reg	-	400	-	-	-	0.0%
	Total Classified Salaries	-	400	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	24	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	6	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	-	-	-	-	0.0%
3425	Dental - Classified SEIU	-	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	-	-	-	0.0%
3505	SUI - Classified SEIU	-	-	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	-	-	-	-	0.0%
3652	OPEB	-	8	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	-	-	-	-	0.0%
	Total Benefits	-	38	-	-	-	0.0%
4303	Other Supplies	-	-	-	2,940	25,000	750.3%
	Total Supplies	-	-	-	2,940	25,000	750.3%
5190	Other Consulting	52,504	23,289	-	38,337	99,037	158.3%
5351	Postage	-	-	1,416	-	-	0.0%
5620	Property Leases - SFUSD	-	-	155,556	-	-	0.0%
5640	Maint & Repair - Non-Equipment	56,300	970,059	512,388	666,804	802,200	20.3%
5650	Maint & Repair - Equipment	39,896	-	536,175	1,592,058	1,885,350	18.4%
5656	Software License Fees	34,981	-	-	-	-	0.0%
5657	Maint - Hazardous Materials	-	-	2,993	-	-	0.0%
5803	Other Advertising	-	-	-	1,384	5,743	315.0%
5909	Receivable Write-Off	-	-	2,000	-	-	0.0%
	Total Services	183,681	993,348	1,210,528	2,298,582	2,792,329	21.5%
6201	Planning Costs	970,096	382,405	-	74,608	74,608	0.0%
6202	Construction in Progress	117,115	23,684	-	693,444	6,473,518	833.5%
6203	Project Management	6,278	6,589	16,251	-	-	0.0%
6204	Hazardous Materials	-	-	50,448	57,200	100,000	74.8%
6205	Testing, Inspection and Investigate	-	-	-	100,968	170,000	68.4%
6208	Reprographics and Signage	-	-	-	80	5,000	6,112.0%
6210	Building Improvements	17,830	-	-	-	-	0.0%
6413	Add-Computer Equipment	-	-	-	6,327	19,713	211.6%
6414	Add-Miscellaneous Equipment	-	-	-	-	322,948	0.0%
6453	Add-Expendable Computer Equip	-	-	-	5,287	5,287	0.0%
6454	Add-Expendable Misc Equipment	-	-	-	18,044	-	(100.0%)
	Total Equipment	1,111,319	412,678	66,699	955,959	7,171,074	650.1%
7350	Transfer out - Capital Projects	-	-	-	-	-	0.0%
	Total Transfers	-	-	-	-	-	0.0%
	Total Expenditures	1,295,000	1,406,464	1,277,227	3,257,481	9,988,404	206.6%
	Total Surplus/(Deficit)	785,055	2,204,629	4,184,555	(666,575)	(6,896,756)	934.7%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	0.0%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	0.0%
Supplies & Materials	-	-	12,094	-	-	0.0%
Services & Other Operating	-	-	-	-	-	0.0%
Equipment	10,337	46,813	-	11,250	-	(100.0%)
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	10,337	46,813	12,094	11,250	-	0.0%
Excess of Revenue Over Expenditures	(10,337)	(46,813)	(12,094)	(11,250)	-	0.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	106,171	95,834	49,021	36,927	25,677	(30.5%)
ENDING FUND BALANCE	95,834	49,021	36,927	25,677	25,677	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	-	-			-	0.0%
	Total Local Revenues	-	-	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-	-	-	0.0%
	Total Transfers	-	-	-	-	-	0.0%
	Total Revenues	-	-	-	-	-	0.0%
Expenditures							
4303	Other Supplies	-	-	12,094	-	-	0.0%
	Total Supplies	-	-	12,094	-	-	0.0%
5722	Legal Services	-	-	-	-	-	0.0%
	Total Services	-	-	-	-	-	0.0%
6203	Project Management	-	11,250	-	11,250	-	(100.0%)
6444	Add-Non Cap Custodial Misc Equip	10,337	35,563	-	-	-	0.0%
	Total Equipment	10,337	46,813	-	11,250	-	(100.0%)
	Total Expenditures	10,337	46,813	12,094	11,250	-	(100.0%)
	Total Surplus/(Deficit)	(10,337)	(46,813)	(12,094)	(11,250)	-	(100.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	-	-	-	-	-	0.0%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Services & Other Operating	-	-	-	-	-	0.0%
Equipment	(76,222)	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	(76,222)	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	76,222	-	-	-	-	0.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	(76,222)	-	-	-	-	0.0%
ENDING FUND BALANCE	-	-	-	-	-	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	-	-	-	-	-	0.0%
	Total Local Revenues	-	-	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-			0.0%
	Total Transfers	-	-	-	-	-	0.0%
	Total Revenues	-	-	-	-	-	0.0%
Expenditures							
4303	Other Supplies	-	-	-	-	-	0.0%
	Total Supplies	-	-	-	-	-	0.0%
5803	Other Advertising	-	-	-	-	-	0.0%
	Total Services	-	-	-	-	-	0.0%
6201	Planning Costs	(76,222)	-	-	-	-	0.0%
6202	Construction in Progress	-	-	-	-	-	0.0%
6203	Project Management	-	-	-	-	-	0.0%
6204	Hazardous Materials	-	-	-	-	-	0.0%
6210	Building Improvements	-	-	-	-	-	0.0%
	Total Equipment	(76,222)	-	-	-	-	0.0%
	Total Expenditures	(76,222)	-	-	-	-	0.0%
	Total Surplus/(Deficit)	76,222	-	-	-	-	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2005 PROPOSITION A BOND - FUND 44
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	170,457	17,436	36,304	3,000	-	(100.0%)
Transfers	-	142,104	-	-	-	0.0%
Total Revenue	170,457	159,540	36,304	3,000	-	0.0%
EXPENDITURES						
Academic Salaries	318,393	-	2,119	-	-	0.0%
Classified Salaries	304,940	-	-	-	-	0.0%
Benefits	252,127	-	9,940	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Services & Other Operating	959,071	44,458	-	-	-	0.0%
Equipment	10,691,649	5,237,555	1,631,968	122,604	-	(100.0%)
Transfers	-	30,000	-	-	-	-
Total Expenditures and Transfers	12,526,181	5,312,013	1,644,027	122,604	-	0.0%
Excess of Revenue Over Expenditures	(12,355,724)	(5,152,473)	(1,607,724)	(119,604)	-	0.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	19,235,524	6,879,800	1,727,327	119,604	-	0.0%
ENDING FUND BALANCE	6,879,800	1,727,327	119,604	-	-	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2005 PROPOSITION A BOND - FUND 44
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	170,457	17,436	36,304	3,000	-	(100.0%)
8994	Transfer in-Bond Fund	-	142,104				
	Total Local Revenues	170,457	159,540	36,304	3,000	-	(100.0%)
	Total Revenues	170,457	159,540	36,304	3,000	-	(100.0%)
Expenditures							
1210	Administrators	318,393	-	2,119	-	-	0.0%
	Total Academic Salaries	318,393	-	2,119	-	-	0.0%
2110	Classified-Reg	304,940	-	-	-	-	0.0%
	Total Classified Salaries	304,940	-	-	-	-	0.0%
3302	OASDI - Administrators	9,297	-	9,410	-	-	0.0%
3305	OASDI - Classified SEIU	18,119	-	-	-	-	0.0%
3322	Medicare - Administrators	4,528	-	30	-	-	0.0%
3325	Medicare - Classified SEIU	4,238	-	-	-	-	0.0%
3402	Health Plan - Administrators	10,111	-	-	-	-	0.0%
3405	Health Plan - Classified SEIU	35,034	-	-	-	-	0.0%
3422	Dental - Administrators	3,426	-	-	-	-	0.0%
3425	Dental - Classified SEIU	5,293	-	-	-	-	0.0%
3432	Life Insurance - Administrators	196	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	304	-	-	-	-	0.0%
3502	SUI - Administrators	301	-	11	-	-	0.0%
3505	SUI - Classified SEIU	337	-	-	-	-	0.0%
3602	Workers Comp - Administrators	4,825	-	51	-	-	0.0%
3605	Workers Comp - Classified SEIU	4,783	-	-	-	-	0.0%
3652	OPEB	9,016	-	51	-	-	0.0%
3702	SF Retirement - Administrators	70,965	-	387	-	-	0.0%
3705	SF Retirement - Classified SEIU	71,356	-	-	-	-	0.0%
	Total Benefits	252,127	-	9,940	-	-	0.0%
4303	Other Supplies	-	-	-	-	-	0.0%
	Total Supplies	-	-	-	-	-	0.0%
5190	Other Consulting	41,800	28,183	-	-	-	0.0%
5610	Other Property Leases	710,354	-	-	-	-	0.0%
5722	Legal Services	185,339	3,189	-	-	-	0.0%
5912	Fees for Services	21,578	13,086	-	-	-	0.0%
	Total Services	959,071	44,458	-	-	-	0.0%
6102	Site Improvements	51,120	-	-	-	-	0.0%
6201	Planning Costs	2,366,808	299,088	288,504	31,510	-	(100.0%)
6202	Construction in Progress	5,188,350	4,249,302	1,308,792	8,866	-	(100.0%)
6203	Project Management	2,924,760	689,165	20,354	82,228	-	(100.0%)
6205	Testing, Inspection and Investigate	-	-	890	-	-	0.0%
6207	DSA Fees	-	-	5,878	-	-	0.0%
6209	Swing Space	-	-	7,550	-	-	0.0%
6210	Management Hazard Materials	17,088	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	143,523	-	-	-	-	0.0%
7355	Transfer out-Bond Fund	-	30,000	-	-	-	0.0%
	Total Equipment & Transfers	10,691,649	5,267,555	1,631,968	122,604	-	(100.0%)
	Total Expenditures	12,526,181	5,312,013	1,644,027	122,604	-	(100.0%)
	Total Surplus/(Deficit)	(12,355,724)	(5,152,473)	(1,607,724)	(119,604)	-	(100.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2020 PROPOSITION A BOND - FUND 45
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	300,902,047	1,395,520	3,736,552	1,482,588	-	(100.0%)
Transfers	-	-	-	-	-	0.0%
Total Revenue	300,902,047	1,395,520	3,736,552	1,482,588	-	0.0%
EXPENDITURES						
Academic Salaries	-	350,327	-	-	-	0.0%
Classified Salaries	-	411,243	-	-	-	0.0%
Benefits	-	295,049	-	-	-	0.0%
Supplies & Materials	-	-	37,556	37,479	19,096	(49.0%)
Services & Other Operating	1,400,226	296,778	415,612	419,591	4,458,360	962.5%
Equipment	14,568,916	18,812,544	62,402,009	116,772,859	68,542,358	(41.3%)
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	15,969,142	20,165,940	62,855,177	117,229,929	73,019,814	(37.7%)
Excess of Revenue Over Expenditures	284,932,905	(18,770,421)	(59,118,626)	(115,747,341)	(73,019,814)	(36.9%)
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	-	284,932,905	266,162,484	207,043,858	91,296,517	(55.9%)
ENDING FUND BALANCE	284,932,905	266,162,484	207,043,858	91,296,517	18,276,703	(80.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

2020 PROPOSITION A BOND - FUND 45
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	902,047	1,395,520	3,736,552	1,482,588	-	(100.0%)
8941	Sale of Bond	300,000,000	-	-	-	-	0.0%
	Total Local Revenues	300,902,047	1,395,520	3,736,552	1,482,588	-	(100.0%)
							0.0%
	Total Revenues	300,902,047	1,395,520	3,736,552	1,482,588	-	(100.0%)
Expenditures							
1210	Administrators	-	350,327	-	-	-	0.0%
	Total Academic Salaries	-	350,327	-	-	-	0.0%
2110	Classified-Reg	-	411,243	-	-	-	0.0%
2380	Classified-OT	-	-	-	-	-	0.0%
	Total Classified Salaries	-	411,243	-	-	-	0.0%
3102	STRS - Administrators	-	(183)	-	-	-	0.0%
3302	OASDI - Administrators	-	8,383	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	24,553	-	-	-	0.0%
3322	Medicare - Administrators	-	4,915	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	5,742	-	-	-	0.0%
3402	Health Plan - Administrators	-	16,120	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	44,356	-	-	-	0.0%
3422	Dental - Administrators	-	3,881	-	-	-	0.0%
3425	Dental - Classified SEIU	-	6,704	-	-	-	0.0%
3432	Life Insurance - Administrators	-	223	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	385	-	-	-	0.0%
3502	SUI - Administrators	-	1,793	-	-	-	0.0%
3505	SUI - Classified SEIU	-	2,136	-	-	-	0.0%
3602	Workers Comp - Administrators	-	5,413	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	6,451	-	-	-	0.0%
3652	OPEB	-	7,564	-	-	-	0.0%
3702	SF Retirement - Administrators	-	70,623	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	85,991	-	-	-	0.0%
	Total Benefits	-	295,049	-	-	-	0.0%
4303	Other Supplies	-	-	37,556	37,479	19,096	(49.0%)
5190	Other Consulting	-	246,200	211,757	208,256	4,050,969	1,845.2%
5254	Election Cost	465,626	-	-	-	232,813	0.0%
5351	Moving, Rental and Storage	-	-	12,699	154,795	40,000	(74.2%)
5722	Legal Services	-	-	2,226	30,000	50,000	66.7%
5803	Other Advertising	-	1,111	3,389	418	-	(100.0%)
5912	Fees for Services	392,677	49,495	185,541	26,122	84,578	223.8%
5915	Cost of Issuance of Bond	541,923	(28)	-	-	-	0.0%
	Total Services	1,400,226	296,778	453,168	457,071	4,477,456	879.6%
6201	Planning Costs	11,266,779	13,738,988	7,375,804	10,400,359	9,579,471	(7.9%)
6202	Construction in Progress	1,127,422	1,502,914	49,800,808	94,188,493	39,111,420	(58.5%)
6203	Project Management	2,174,716	2,730,207	2,624,348	2,474,711	7,275,765	194.0%
6204	Hazardous Materials	-	13,645	65,460	3,005	624,173	20,671.4%
6205	Testing, Inspection and Investigate	-	440	753,348	3,639,394	3,784,639	4.0%
6206	Construction Management Fees	-	419,931	1,092,477	3,984,489	2,616,745	(34.3%)
6207	DSA Fees	-	-	-	851,940	389,250	(54.3%)
6208	Reprographics and Signage	-	-	1,549	-	-	0.0%
6209	Swing Space	-	-	514,881	642,042	575,607	(10.3%)
6411	Add-Furniture/Fixtures	-	-	-	491,569	491,569	0.0%
6413	Add-Computer Equipment	-	-	86,937	-	275,864	0.0%
6414	Add-Miscellaneous Equipment	-	314,726	-	8,197	36,918	350.4%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	2,488,926	0.0%
6453	Add-Expendable Computer Equip	-	-	-	-	1,166,491	0.0%
6454	Add-Expendable Misc Equipment	-	91,694	86,396	88,660	125,520	41.6%
	Total Equipment	14,568,916	18,812,544	62,402,009	116,772,859	68,542,358	(41.3%)
	Total Expenditures	15,969,142	20,165,940	62,855,177	117,229,929	73,019,814	(37.7%)
	Total Surplus/(Deficit)	284,932,905	(18,770,421)	(59,118,626)	(115,747,341)	(73,019,814)	(36.9%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

CAPITAL OUTLAY AND BOND FUNDS CONSOLIDATION
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	932,824	382,404	1,277,227	58,796	87,000	48.0%
Local Revenues	302,073,245	4,450,274	5,357,410	1,517,699	504,648	(66.7%)
Transfers	146,490	333,474	2,600,000	2,500,000	2,500,000	0.0%
Total Revenue	303,152,559	5,166,152	9,234,637	4,076,495	3,091,648	(24.2%)
EXPENDITURES						
Academic Salaries	318,393	350,327	2,119	-	-	0.0%
Classified Salaries	304,940	411,643	-	-	-	0.0%
Benefits	252,127	295,087	9,940	-	-	0.0%
Supplies & Materials	-	-	49,650	40,419	44,096	9.1%
Services & Other Operating	2,542,979	1,334,583	1,626,140	2,718,173	7,250,689	166.7%
Equipment	26,306,000	24,509,590	64,100,676	117,862,671	75,713,432	(35.8%)
Transfers	-	30,000	-	-	-	0.0%
Total Expenditures and Transfers	29,724,439	26,931,230	65,788,525	120,621,264	83,008,217	(31.2%)
Excess of Revenue Over Expenditures	273,428,120	(21,765,077)	(56,553,889)	(116,544,769)	(79,916,569)	(31.4%)
Prior Years Adjustments	-	-	8,400,000	-	-	0.0%
Beginning Fund Balance	24,495,703	297,923,823	276,158,746	228,004,857	111,460,088	(51.1%)
ENDING FUND BALANCE	297,923,823	276,158,746	228,004,857	111,460,088	31,543,518	(71.7%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

INTERNAL SERVICES FUND (FUND 61)

Fund 61 is comprised of the following sub-funds whose revenues and expenditures are designated:

Sub-fund 611	Worker's Compensation
Sub-fund 612	Retiree Health Payment Pool
Sub-fund 614	Retiree Health Care Insurance (OPEB)

Sub-Fund 611 – Worker's Compensation

San Francisco Community College District joins City and County of San Francisco to meet our obligations under job-related injuries claims by setting up a self-insurance fund. The fund revenue comes from employer and district contributions and the current contribution rate is 1.5685%. This fund pays the cost of insurance premiums to cover workplace injuries.

Sub-Fund 611 - Workers' Compensation

The Retiree Health Payment Fund is used to account for costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may vary.

Sub-Fund 614 - Retire Health Care Insurance Fund (OPEB)

To meet the obligations for retiree health care coverage, San Francisco CCD established the Retiree Health Care Insurance Fund. The fund revenue comes from employer and employee contributions in each payroll process. The fund is used to pay the health care premium for retirees.

In the Fall of 2020, the College enacted the process to withdraw $21M from the San Francisco Retiree Health Care Trust. As a participating agency, CCSF followed the disbursement guidelines outlined in the Charter A8.432 Retiree Health Care Trust Fund Section D. Under Section A8.432(d)(4) For Participating Employers other than the City and County of San Francisco, the Board may not make any disbursements from a Participating Employer's sub-trust until the Participating Employer's governing body, after consultation with the Participating Employer's GASB Actuary, has recommended to the Board by a two-thirds vote, and the Board has approved disbursement limitations that effectively balance the Participating Employer's goal of attaining and maintaining a Fully-Funded trust against the Participating Employer's overall financial obligations.

On October 8, 2020, the CCSF Board of Trustees, by two-thirds vote, and additionally, as reflected in the September 25, 2020, letter to the Deputy Vice Chancellor from the District's actuary, approved an OPEB trust funding plan that called for resuming making employer contributions in the amount of 1% of payroll in 2021-22 each year thereafter until the CCSF sub-trust is fully funded and recommended this plan to the San Francisco Retiree Health Care Trust Fund Board. On November 16, 2020, the San Francisco Retiree Health Care Trust Fund Board approved CCSF's funding plan as part of authorizing the $21M disbursement to the college.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
REVENUE						
State Revenues						
Local Revenues	3,722,311	14,424,865	4,085,555	5,994,995	6,800,000	
Transfers	-	-	10,000,000	1,200,000	4,375,000	265%
Total Revenue	3,722,311	14,424,865	14,085,555	7,194,995	11,175,000	55%
EXPENDITURES						
Academic Salaries	114,263	-	-	-	131,627	0%
Classified Salaries	5,214	-	7,173	-	-	0%
Benefits	42,113	-	2,563	343	43,747	12647%
Supplies & Materials	-	-	-	13	-	-100%
Services & Other Operating	2,475,245	-	2,030,664	3,366,480	5,500,000	63%
Other Outgo	3,141,938	6,359,238	12,980,583	3,633,755	5,500,000	51%
Total Expenditures and Transfers	5,778,773	6,359,238	15,020,983	7,000,592	11,175,374	60%
Excess of Revenue Over Expenditures	(2,056,461)	8,065,626	(935,428)	194,404	(374)	-100%
Beginning Fund Balance	(2,344,301)	(4,044,434)	4,021,192	3,085,764	3,280,167	6%
Adjustment	356,328					
ENDING FUND BALANCE	(4,044,434)	4,021,192	3,085,764	3,280,167	3,279,793	0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SELF INSURANCE FUND
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 TENTATIVE BUDGET	% CHANGE
8891	Other Local Revenue	3,722,311	14,424,865	4,085,555	5,994,995	6,800,000	13%
8981	Transfer in - General Unrestricted			10,000,000	1,200,000	4,375,000	265%
	Total Local Revenues	3,722,311	14,424,865	14,085,555	7,194,995	11,175,000	55%
							0%
	Total Revenues	3,722,311	14,424,865	14,085,555	7,194,995	11,175,000	55%
							0%
CERTIFICATED SALARIES							0%
1210	Administrators	114,263	-	-		131,627	0%
	Total Academic Salaries	114,263	-	-	-	131,627	0%
2110	Classified-Reg	5,214		7,173			0%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	5,214	-	7,173	-	-	0%
3302	OASDI - Administrators	5,950					0%
3305	OASDI - Classified SEIU	317		421		8,161	0%
3322	Medicare - Administrators	1,596					0%
3325	Medicare - Classified SEIU	74		99		1,909	0%
3402	Health Plan - Administrators	5,134					0%
3405	Health Plan - Classified SEIU	1,273		343	343		-100%
3409	Health Plan - Certificated	-					0%
3422	Dental - Administrators	1,176					0%
3425	Dental - Classified SEIU	-				395	0%
3432	Life Insurance - Administrators	68					0%
3435	Life Insurance - Classified SEIU	-				26	0%
3502	SUI - Administrators	50					0%
3505	SUI - Classified SEIU	64		36	-	658	0%
3602	Workers Comp - Administrators	1,557					0%
3605	Workers Comp - Classified SEIU	82		173		3,180	0%
3652	OPEB	1,756		175		1,316	0%
3702	SF Retirement - Administrators	22,736					0%
3705	SF Retirement - Classified SEIU	282		1,316		28,102	0%
	Total Benefits	42,113	-	2,563	343	43,747	12647%
4303	Other Supplies	-	-	-	13	-	-100%
	Total Supplies	-	-	-	13	-	-100%
5130	Dues and Memberships	-		6,653			0%
5190	Other Consulting	-		718	40,850		-100%
5210	Travel - Non-Local	(7,306)		(13,355)			0%
5410	Insurance	2,361,356		1,965,484	3,310,568	5,500,000	66%
5450	Self-Insurance Claims	14,960		15,188	10,508		-100%
5721	Judgments/Claims/Settlements	60,000		49375			0%
5912	Fees for Services	46,236		6,600	4,554		-100%
	Total Services	2,475,245	-	2,030,664	3,366,480	5,500,000	63%
6411	Add-Furniture/Fixtures	-	-	-	-	-	0%
	Total Equipment	-	-		-	-	0%
7371	Transfer out - OPEB	3,141,938	6,359,238	12,980,583	3,633,755	5,500,000	51%
	Total Transfers	3,141,938	6,359,238	12,980,583	3,633,755	5,500,000	51%
							0%
	Total Expenditures	5,778,773	6,359,238	15,020,983	7,000,592	11,175,374	60%
							0%
	Total Surplus/(Deficit)	(2,056,461)	8,065,626	(935,428)	194,404	(374)	-100%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

FINANCIAL AID PROJECTS FUND (FUND 71)

Fund 71 – Financial Aid

Fund 71 is used to account for the receipt and disbursement of monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
Interest Income	111,299	148,437	486,363			0.0%
Federal Student Financial Aid	17,438,067	27,143,053	14,548,995	16,590,123	16,600,000	0.1%
State Student Financial Aid	1,590,245	2,515,428	2,254,754	2,217,128	2,250,000	1.5%
Interfund Transfer	4,414,825	262,249	153,314.00	153,000.00	150,000.00	-2.0%
Total Revenue	**23,554,436**	**30,069,167**	**17,443,426**	**18,960,251**	**19,000,000**	**0.2%**
EXPENDITURES						
Classified Salaries	147,641	152,091	162,759			0.0%
Benefits	61,437	59,065	62,758			0.0%
CA Student Aid Commission		2,515,428	2,254,754	2,217,128	2,250,000	1.5%
Student Financial Aid	23,615,952	27,676,574	15,780,200	16,743,123	16,750,000	0.0%
Total Expenditures	**23,825,030**	**30,403,158**	**18,260,471**	**18,960,251**	**19,000,000**	**0.2%**
Excess of Revenue Over Expenditures (Deficit)	(270,594)	(333,991)	(817,045)	-	-	0.0%
Beginning Fund Balance	1,362,092	1,044,073	710,082	(106,963)	(106,963)	0.0%
Prior Years Adjustment	(47,425)	-	-	-	-	
ENDING FUND BALANCE	**1,044,073**	**710,082**	**(106,963)**	**(106,963)**	**(106,963)**	**0.0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc.	1	(3,103)	(3,921)			0.0%
8862	Interest on Student Loans	108,159	149,161	489,593			0.0%
8898	Perk-OE-Misc.	3,029	2,262	637			0.0%
8899	Perk-OE-Late charges-7/87	110	117	54			0.0%
	Total Other Revenue	**111,299**	**148,437**	**486,363**	**0**	**0**	**0.0%**
8150	Federal Student Financial Aid	17,519,271	27,180,817	14,567,632	15,570,630	15,588,000	0.1%
8151	Perk-Repay to Fed	(98,424)	(55,054)	(39,227)	(32,114)	(40,000)	24.6%
8199	Other Federal Revenue	17,220	17,290	20,590	1,051,607	1,052,000	0.0%
	Total Federal Revenue	**17,438,067**	**27,143,053**	**14,548,995**	**16,590,123**	**16,600,000**	**0.1%**
8695	State Student Financial Aid	1,590,245	2,515,428	2,254,754	2,217,128	2,250,000	1.5%
	Total State Revenue	**1,590,245**	**2,515,428**	**2,254,754**	**2,217,128**	**2,250,000**	**1.5%**
8982	Interfund Transfer	4,414,825	262,249	153,314	153,000	150,000.00	-2.0%
	Total Transfers	**4,414,825**	**262,249**	**153,314**	**153,000**	**150,000.00**	**-2.0%**
	Total Revenues	**23,554,436**	**30,069,167**	**17,443,426**	**18,960,251**	**19,000,000**	**0.2%**
2110	Classified -Reg	147,641	152,091	162,759			0.0%
	Total Classified Salaries	**147,641**	**152,091**	**162,759**	**0**	**0**	**0.0%**
3305	OASDI - Classified SEIU	8,851	8890	9,589			0.0%
3325	Medicare - Classified SEIU	2,102	2162	2,306			0.0%
3405	Health Plan - Classified SEIU	10,188	10409	10,478			0.0%
3425	Dental - Classified SEIU	1,764	1764	1,788			0.0%
3435	Life Insurance - Classified SEIU	101	101	106			0.0%
3505	SUI - Classified SEIU	161	790	814			0.0%
3605	Workers Comp - Classified SEIU	2,316	2386	3,901			0.0%
3652	OPEB	2,144	1521	3,910			0.0%
3705	SF Retirement - Classified SEIU	33,810	31042	29,866			0.0%
	Total Benefits	**61,437**	**59,065**	**62,758**	**0**	**0**	**0.0%**
7501	Payments to Students	23,442,039	29,902,509	16,823,810	18,960,251	19,000,000	0.2%
7511	Perk-Other Coll. Exp	1,263	-	-	-	-	0.0%
7523	Perk-COLP-TS Current	188	-	-	-	-	0.0%
7533	Perk-COLP-Vol Serv	1,125	-	-	-	-	0.0%
7542	Perk-COLP-Nurse/Med	1,374	195	450			0.0%
7544	Perk-COLP-Death	102,436	4,500	10,137			0.0%
7545	Perk-COLP-Disability	85,856	4,632.00	9,623.00	-	-	0.0%
7561	Perk-Assign to Fed	19,306	292,811	1,208,988			0.0%
7564	Perk-FISAP-ACA	(37,636)	(12,645)	(18,054)			0.0%
7565	Perk-COLP-Compromise	1	-	-	-	-	0.0%
	Total Student Financial Aid	**23,615,952**	**30,192,002**	**18,034,954**	**18,960,251**	**19,000,000**	**0.2%**
	Total Expenditures	**23,825,030**	**30,403,158**	**18,260,471**	**18,960,251**	**19,000,000**	**0.2%**
	Total Surplus (Deficit)	**(270,594)**	**(333,991)**	**(817,045)**	**-**	**-**	**0.0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
REVENUE						
Additional Scholarship Income	1,074,507	1,094,254	1,300,823	1,262,405	1,280,000	1.4%
Interfund Transfer	467,640	78,138	127,828	63,707		0.0%
Total Revenue	**1,542,147**	**1,172,392**	**1,428,651**	**1,326,112**	**1,280,000**	**-3.5%**
EXPENDITURES						
Scholarships/Support	1,649,858	1,137,118	1,198,381	1,197,242	1,200,000	0.2%
Other Operating Expense	594	495	528	290	350	0.0%
Total Expenditures	**1,650,452**	**1,137,613**	**1,198,909**	**1,197,532**	**1,200,350**	**0.2%**
Excess of Revenue Over Expenditures (Deficit)	(108,305)	34,779	229,742	128,580	79,650	100.0%
Beginning Fund Balance	6,323,622	6,215,317	6,250,096	6,479,838	6,608,418	
Prior Years Adjustment				-	-	
ENDING FUND BALANCE	**6,215,317**	**6,250,096**	**6,479,838**	**6,608,418**	**6,688,068**	**1.2%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8825	Scholarhsip Donations	1,045,477	1,079,706	1,191,729	1,152,735	1,170,000	1.5%
8826	Other Non-Profit Contributions						0.0%
8861	Interest/Invest Inc	23,272	11,454	109,094	109,670	110,000	0.3%
8889	Other Student Fees	5,758	3,094			-	0.0%
	Total Donations & Others	**1,074,507**	**1,094,254**	**1,300,823**	**1,262,405**	**1,280,000**	1.4%
8981	Transfer in - General Unrestricted	31,050		59,149			0.0%
8982	Transfer in - General Restricted		51,137	62,220	47,215		0.0%
8989	Transfer in - Associated Students	15,200	27,001	6,459	16,293		0.0%
8990	Transfer in - Trust Fund	409,245					0.0%
8991	Transfer in - Scholarship Trust	12,145			**199**		0.0%
	Total Transfers In	**467,640**	**78,138**	**127,828**	**63,707**	**0**	0.0%
	Total Revenue	**1,542,147**	**1,172,392**	**1,428,651**	**1,326,112**	**1,280,000**	-3.5%
7383	Transfer out - Scholarship Trust	409,244					0.0%
7501	Payments to Students	1,240,614	1,137,018	1,198,381	1,197,242	**1,200,000**	0.2%
	Total Scholarship/Support	**1,649,858**	**1,137,018**	**1,198,381**	**1,197,242**	**1,200,000**	0.2%
5902	Testing Services	594	495	528			100.0%
5908	Bank Service Fees				290	350	0.0%
	Total Other Operating Expense	**594**	**495**	**528**	**290**	**350**	100.0%
	Total Expenditures	**1,650,452**	**1,137,513**	**1,198,909**	**1,197,532**	**1,200,350**	**0.2%**
	Total Surplus (Deficit)	**(108,305)**	**34,879**	**229,742**	**128,580**	**79,650**	**100.0%**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-25

DATE: June 27, 2024

SUBJECT: Tentative Budget 2024-25

BACKGROUND:

The California Code of Regulations requires the governing board of each community college district to approve and pass a Tentative Budget on or before June 30th of each year. The Tentative Budget for 2024-25 presents our anticipated expenses, cost increases, state and local revenue.

Tentative Budget for 2024-25

The 2024-25 Tentative Budget is based on General Fund Unrestricted, General Fund Restricted, and other projected revenue and resources totaling $307,692,127. This amount represents the sum of our state apportionment, local revenue, transfers, and fees.

The recommended 2024-25 Tentative Budget is proposed by the Chancellor and submitted to the Board of Trustees for approval.

Part 1: Approval of the Tentative 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 approves the Tentative Budget for 2024-25, hereafter termed the Tentative 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 27, 2024, shall be incorporated in the 2024-25 Tentative Budget and a copy of the 2024-25 Tentative Budget with modifications shall be placed in the official files of the Board of Trustees.

Section 3 The estimated receipts, income and other revenue enumerated in the Tentative Budget are hereby appropriated to the funds and departments indicated in the Tentative Budget for the purpose of meeting expenditure appropriations provided in the Tentative 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 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, 2024-25.

Part 2: General Fund Restricted

Section 1 The General Fund - Restricted portion of the San Francisco Community College District Tentative 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 2024-25 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

Section 1 The Child Development Fund portion of the San Francisco Community College District Tentative 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 2024-25 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 2024-25

Section 1 Because total appropriations contained in the Tentative 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 Tentative 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 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 San Francisco Community College District 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 from the Tentative Budget adopted by the Board of Trustees at its meeting June 27, 2024, have been incorporated into this final Tentative Budget.

FURTHER BE IT RESOLVED: That the Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to execute any and all documents on behalf of the District to effectuate this resolution and implementation of the 2024-25 Tentative Budget.

Approved by:

TRUSTEES	**Yes**	**No**
Alan Wong, President		
Anita Martinez, Vice President		
Vick Chung		
Aliya Chisti		
Dr. Murrell Green		
Susan Solomon		
Shanell Williams		
STUDENT TRUSTEE		
Heather Brandt		