



TENTATIVE BUDGET

2023-24

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

50 Frida Kahlo Way
San Francisco, CA 94112

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2. EXECUTIVE SUMMARY

The following document highlights the tentative spending plan for the San Francisco Community College District for the 2023-24 fiscal year. This FY24 Tentative Budget anticipates total revenues of approximately \$266,421,146, projected expenses of \$255,619,395, and transfers of \$11,140,641. Of this total, \$210,044,365 is attributable to General Fund and local revenues, with an expected \$210,383,255 in projected expenses. This would leave a projected General Fund ending balance of (\$338,890) which will be covered from our existing cash balance or through operational savings generated in the fiscal year.

Of the projected unrestricted general fund expenses, 30.5% is allocated for Certificated salaries; an increase of .14%. 22.1% is for Classified salaries; an increase of 1.38%. 2.9% for Administrator salaries; an increase of .13%. 28.8% for benefits; an increase of 1.72%. 0.2% for supplies; a decrease of .04%. 7.9% for Operating costs; a decrease of 1.51%. 2.9% for operational equipment; an increase of .3%, and 5.3% for transfers and other adjustments; a decrease of 1.44%. Total General Fund revenues for 2023-24 are approximately 5.9% over the prior year, with total expenses approximately 6.1% above unaudited expenses for the 2022-23 year.

Over the next few months, the district will continue to engage in discussions to finalize this plan for the adoption budget. We will assess all available funds that may materialize as a result of the state budget process, or any changes that may occur as a result of the year end closing process. As with any budget process however, the challenge we face is having resources available to address the numerous requests that we receive for funding. This proposed plan allows us to balance accreditation and other requirements to maintain fiscal solvency, and keeps us within our expected revenues.

In summation, this fiscal plan supports district objectives related to staffing needs for instructional and student services programming, program review, as well as maintenance and technology needs. It also allows us to sustain progress made to address prior year audit findings and accreditation concerns, while meeting our current contractual obligations and maintaining a cash reserve consistent with board policy. As a result of that progress, this has resulted in positive financial reports from our auditors and bond credit rating agencies. This positively impacts our credit rating, which can effectively lower debt service costs to taxpayers when we issue general obligation debt instruments. This is important as we are expecting to do another bond issuance in late Spring 2024.

Respectfully submitted,

John al-Amin, Ph.D.
Vice Chancellor, Finance and Administration

3. BOARD AND ADMINISTRATION

THE BOARD OF TRUSTEES OF CITY COLLEGE OF SAN FRANCISCO

The CCSF Board of Trustees comprises seven members elected by the voters of the Community College District and a student representative. The Board of Trustees assumes full responsibility for the general control and direction of the San Francisco Community College District.

BOARD OF TRUSTEES

Alan Wong	President
Anita Martinez.....	Vice President
Aliya Chisti	Member
Dr. Murrell Green.....	Member
Susan Solomon.....	Member
Shanell Williams	Member
Vick Van Chung.....	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



4. 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;
- 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, 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 partnering 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.

5. GUIDING PRINCIPLES AND ASSUMPTIONS

The 2023-24 Tentative Budget provides allocation of our projected resources to meet our contractual obligations, deliver a robust instructional schedule based on student demand, and achieve district strategic goals and objectives. The principles stated below guided the development of this budget along with input and direction from the Board of Trustees, the Chancellor, Executive Cabinet, and our campus constituency groups.

To ensure that our limited resources are optimized, the budget was developed to:

- Allocate resources to support goals and objectives established by the Board and the Chancellor.
- Provide resources to retain and attract qualified and effective employees.
- Provide resources to address the upkeep and maintenance of buildings and grounds.
- Provide resources for the continued improvement of student success and learning outcomes.
- Provide resources to support high-quality instructional programs and services to students.
- Provide resources to maintain and update technological currency and efficiency; and,
- Manage reserves and liabilities prudently and responsibly.

ASSUMPTIONS

General Assumptions

- o The 2023-24 Tentative Budget will be balanced.
- o The district will maintain at least a 5% General Fund cash reserve.

Revenue Assumptions

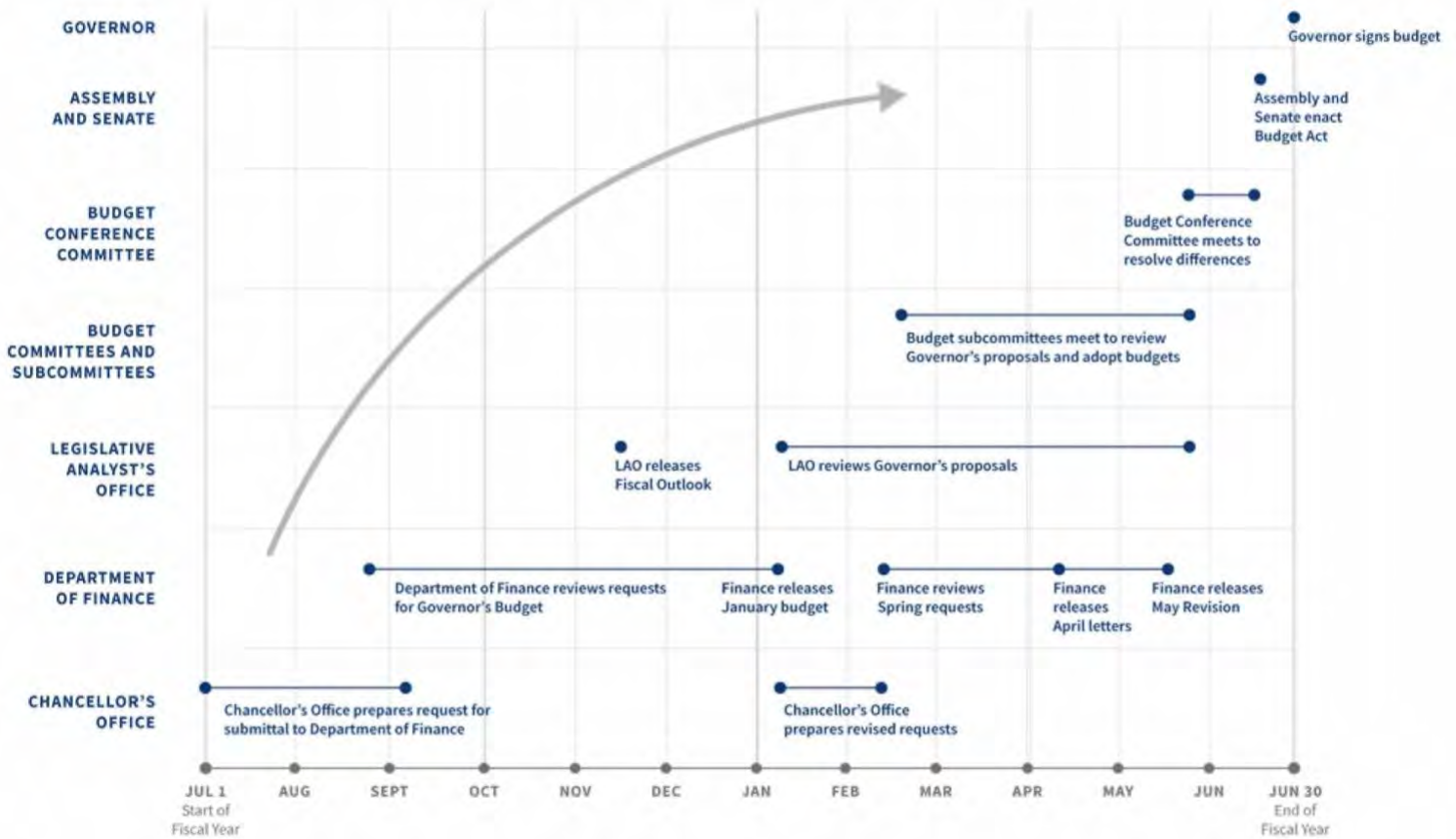
- o 8.22% Cost of Living increase to the SCFF funding model
- o \$19.6 million in Parcel Tax Revenue
- o \$14 million in Sales Tax Revenue

Expenditure Assumptions

- o Apportionment repayment of \$1.8 million
- o Staffing adjustments for Facilities and Informational Technology units \$6 million

6. STATE BUDGET PROCESS AND TIMELINE

SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



- Governor's January Proposal – Includes estimates of state revenues.
- Governor's May Revision- Revised estimates of state revenues.
- Final State Budget – Final state revenue.
- P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding.
- P2- revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding.
- Final recalculation – Final calculation of state revenue – includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law.

7. SUMMARY OF FUNDS

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2023-24

UNRESTRICTED GENERAL FUND + PARCEL TAX REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE						
State Revenues	91,902,778	93,190,555	100,661,748	96,542,972	103,802,033	7.5%
Local Revenues	70,160,030	69,745,368	77,351,116	79,909,875	86,621,649	8.4%
Parcel Tax	19,490,064	19,518,892	19,620,684	19,934,937	19,620,684	(1.6%)
Transfers In	-	10,036,869	3,421,648	1,900,000		(100.0%)
Total Revenue	181,552,872	192,491,685	201,055,197	198,287,784	210,044,365	5.9%
EXPENDITURES						
Academic Salaries	84,220,879	78,811,653	66,307,626	62,590,794	70,159,907	12.1%
Classified Salaries	41,263,412	40,032,363	40,649,169	41,681,919	46,396,320	11.3%
Benefits	41,273,793	48,983,916	57,859,413	55,080,031	59,484,033	8.0%
Supplies & Materials	762,836	547,015	225,245	493,647	493,647	0.0%
Services & Other Operating	14,851,519	15,466,105	18,963,549	19,929,587	16,554,220	(16.9%)
Equipment	237,405	101,923	275,328	5,154,487	6,154,486	19.4%
Total Expenditures	182,609,843	183,942,975	184,280,329	184,930,466	199,242,614	7.7%
Transfers Out	489,542	790,281	15,709,808	13,357,318	11,140,641	(16.6%)
Year End Adjustments	(39,093)	446,108	499,723			
Excess of Revenue Over Expenditures	(1,546,513)	7,758,429	1,065,059	0	(338,890)	-
Designated Board Reserve			8,193,853			
Beginning Fund Balance	1,143,617	(402,896)	7,355,532	17,114,167	17,114,168	0.0%
ENDING FUND BALANCE	(441,989)	7,801,641	17,114,167	17,114,168	16,775,278	(2.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

UNRESTRICTED GENERAL FUND + PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,905	990,906	-	2,360,166		-100.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(1,862,853)	-	-100.0%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	140,000	140,000	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	60,497,005	68,287,235	12.9%
8612	Apprenticeship Allow	366,870	366,052	384,809	400,000	400,000	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	525,000	530,000	1.0%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	30,273,600	30,241,583	-0.1%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	90,054	83,215	-7.6%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,500,000	3,500,000	0.0%
8691	ST Mandated Costs	645,930	619,747	619,970	620,000	620,000	0.0%
8699	Other Misc ST Revenues		7,917,457	8,899,240	-		0.0%
State Revenues Total		91,902,778	93,190,555	100,661,748	96,542,972	103,802,033	7.5%
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	39,523,442	40,223,442	1.8%
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	1,222,339	1,522,339	24.5%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,970,895	2,320,895	17.8%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(424,562)	(1,700,000)	300.4%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	4,777,684	10,650,503	122.9%
8818	Redevelopment AB 1290	661,229	800,317	826,187	880,385	1,868,237	112.2%
8819B	Prop Tax Rev-Voted Indebtedness-P39	1,928,053	2,658,109	2,696,043	2,471,780	2,571,780	4.0%
8821	Cont, Gifts, Endowments	247,460		-			0.0%
8827	Save A Class Donation	111	97	171			0.0%
8831	Contract Instructional Serv	536,552	411,017	494,139	613,580	500,000	-18.5%
8851	Rentals/Leases	499,978	55,299	49,682	60,000	85,000	41.7%
8861	Interest/Invest Inc	274,123	25,359	206,763	50,000	75,000	50.0%
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	5,580,906	5,566,416	-0.3%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(26,340)	(26,981)	2.4%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	7,444,113	8,027,788	7.8%
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,063,034	1,146,315	7.8%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	(893)	(963)	7.9%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(496)	(535)	7.8%
8867L	BOG A Waiver Summer		(138)	-		-	0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,087,164)	(1,086,796)	0.0%
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,479,507)	(1,596,165)	7.9%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(202,259)	(218,104)	7.8%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,118,987)	(1,207,616)	7.9%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(1,278,711)	(1,376,753)	7.7%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(167,487)	(180,608)	7.8%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(744)	(802)	7.8%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,042)	(1,124)	7.9%
8867U	BOG S Waiver Summer	(138)		-		-	0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(1,439)	(1,023)	-28.9%
8867D	Enroll BOGG-PY	492	88	276	298	322	8.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(1,289,445)	(1,390,464)	7.8%
8868T	AB 13 Exmptn NRT for Veterans-PY		114,081	32,770	48,784	72,624	48.9%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,486,503)	(1,596,206)	7.4%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(241,005)	(259,886)	7.8%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,007,922)	(1,086,886)	7.8%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(15,160)	(9,098)	-40.0%
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(1,248,892)	(1,346,734)	7.8%
8868F	AB540 SUMMER	(188,019)	(138,185)	(149,202)	(160,891)	(173,496)	7.8%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	4,338,261	4,678,133	7.8%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	(143,120)	(116,510)	(94,848)	-18.6%
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	4,730,640	5,558,187	4,030,500	-27.5%
8868A	Non-Resident Fees-Summer	825,318	516,780	612,158	660,116	711,831	7.8%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(150,463)	(162,251)	7.8%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,267)	(5,680)	7.8%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(172,312)	(185,811)	7.8%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(50,320)	(54,262)	7.8%
8872	Community Service Classes	308,784	3,174	160,608	177,516	196,204	10.5%
8874	Enrollment	(36)					0.0%
8876A	Health Service Fees-Summer			76,432		77,432	0.0%
8876B	Health Services-Fall			306,720		309,720	0.0%
8876C	Health Service Fees-Spring			356,220		361,220	0.0%
8876D	Health Service Fees-PY			(1,128)			0.0%
8876I	Health Service Fees-BOGG-PY			-			0.0%
8876L	Health Fee Waivers-Fall			(700)			0.0%
8876M	Health Fee Waivers-Spring			(980)			0.0%
8879	Student Records	150	75	180			0.0%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
8881A	Parking Fees-Summer			3,785		4,000	0.0%
8881B	Parking Fees-Fall			26,715		27,000	0.0%
8881C	Parking Fees-Spring			74,391		75,000	0.0%
8881F	Parking Fees FA-Fall			2,400		2,500	0.0%
8881G	Parking Fees FA-Spring			3,855		4,000	0.0%
8886D	Exempt NRT Cap Out PY AB 13		105				0.0%
8889	Other Student Fees	45	75	50			0.0%
8889A	Student Credit Bal Adjmt	20		281			0.0%
8891	Other Local Revenues	829,158	2,042	12,164	631,542	681,542	7.9%
8892	Traffic Fines	4,026	849	17,618		20,000	0.0%
8893I	Miscellaneous Income	75,107	70,943	20,065	21,335	25,000	17.2%
8893L	Vending Machines	16,955	45				0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,550,000	14,550,000	0.0%
Local Revenues Total		70,160,030	69,745,368	77,351,116	79,909,875	86,621,649	8.4%
PARCEL TAX							
8819	Prop A-City College Parcel Tax	19,490,064	19,518,892	19,620,684	19,934,937	19,620,684	-1.6%
TRANSFERS IN/RECOVERIES							
8981	Transfer in - General Unrestricted	-		4,132	1,900,000		
8982	Transfer in - General Restricted		10,036,869	2,815,117			
8994	Transfer in-Bond Fund			30,000			
8950	F & A Recoveries	-	-	572,399			
Transfers in/Recoveries Total		-	10,036,869	3,421,648	1,900,000	-	-
REVENUE TOTAL		181,552,873	192,491,685	201,055,197	198,287,784	210,044,365	5.9%
CERTIFICATED SALARIES							
1120	Faculty-Sch1	41,967,067	41,726,678	34,969,826	22,685,694	30,308,521	33.6%
1129	Faculty-Long Term Substitutes			59,220	95,712	97,626	2.0%
1210	Administrators	6,960,808	6,692,776	5,749,896	5,623,375	6,023,375	7.1%
1220	Nonteaching-Sch1	2,620,689	2,957,122	2,674,584	4,726,075	4,820,868	2.0%
1230	Librarians-Sch1	1,433,863	1,444,396	1,358,932	2,558,481	2,609,839	2.0%
1240	Counselors-Sch1	5,445,941	5,679,520	4,277,536	6,456,994	6,586,465	2.0%
1250	Student Health Personnel		58,764	279,367	101,657	103,690	2.0%
1280	Supervisors	690,679	799,071	539,666	3,592,105	3,663,962	2.0%
1322	Faculty-Regular Hours	279,026	165,300	183,158	184,472	188,161	2.0%
1323	Faculty-Reg Hrs PBL	16,883,587	13,070,401	10,652,706	11,265,268	10,356,863	-8.1%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,131,952	1,167,460	1,190,812	2.0%
1325	Faculty-Subs	440,043	98,954	257,628	267,283	272,630	2.0%
1333	Faculty-Reg Hrs Ovrlld By Load	2,491,146	2,176,183	1,857,974	2,332,551	2,379,271	2.0%
1422	Nonteaching-Hourly	2,888,849	2,208,840	2,091,269	1,352,899	1,379,972	2.0%
1423	Part-time Office Hours	336,307	248,398	195,701	158,648	155,442	-2.0%
1424	Nonteaching-Sum/Int						0.0%
1434	Librarians-Sum/Int						0.0%
1442	Counselors-Hourly	19,388		2,392	149		-100.0%
1484	Supervisors-Stipends	35,414	25,819	25,819	21,972	22,411	2.0%
1990	Grievance-Acad Settle		7,767				0.0%
Certificated Salaries Total		84,220,879	78,811,653	66,307,626	62,590,794	70,159,907	12.1%
CLASSIFIED SALARIES							
2110	Classified-Reg	33,584,197	34,334,614	34,470,677	32,661,891	38,030,512	16.4%
2115	Governing Board	40,373	37,958	32,493	39,564	40,355	2.0%
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,840,656	3,103,128	2,963,962	-4.5%
2330	Classified-NI Temp	1,984,154	1,916,091	1,920,303	2,116,144	1,474,039	-30.3%
2334	Classified-Sum/Int				59,296	60,482	2.0%
2340	Classified - Class 9910 only		447				0.0%
2370	Classified-NI Coll Aide	1,087,674	128,902	109,320	2,486,502	2,511,139	1.0%
2374	Classified-Summer Lab Aide	51,528	3,644	5,415	390	397	2.0%
2375	Classified-NI Coll Aide WK Stdy	1,707		-	-		0.0%
2380	Classified-Overtime	1,746,920	603,046	736,532	733,692	795,291	8.4%
2410	Instructional Aides-Non Reg Temp	517,630	496,152	532,627	481,313	520,041	8.0%
2888	P-Share Time		1,574	1,146		100	0.0%
Classified Salaries Total		41,263,412	40,032,363	40,649,169	41,681,919	46,396,320	11.3%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
EMPLOYEE BENEFITS							
3101	STRS	1,074	2,077	2,454	-		0.0%
3102	STRS - Administrators	746,704	573,633	479,469	574,574	615,444	7.1%
3109	STRS - Certificated	11,369,075	17,924,403	17,690,674	9,707,168	10,829,360	11.6%
3202	PERS - Administrators	(1,306)		-	-		0.0%
3205	PERS - Classified SEIU	424,311	461,115	398,702	587,419	599,170	2.0%
3302	OASDI - Administrators	129,414	100,180	98,032	142,103	144,946	2.0%
3303	OASDI - Stationary Engineers	100,974	101,423	87,995	71,551	72,983	2.0%
3304	OASDI - Classified Managers	33,316	26,013	29,618	18,600	18,972	2.0%
3305	OASDI - Classified SEIU	1,975,679	1,993,168	2,046,254	2,290,378	2,336,209	2.0%
3306	OASDI - Crafts	83,057	78,772	78,015	85,042	86,744	2.0%
3307	OASDI - Governing Board	2,100	2,087	1,736	2,453	2,502	2.0%
3308	OASDI - CalWorks		28	-	-	-	0.0%
3309	OASDI - Certificated	125,830	102,266	84,075	12,066	12,308	2.0%
3322	Medicare - Administrators	96,024	91,266	76,968	81,017	82,639	2.0%
3323	Medicare - Stationary Engineers	25,145	23,888	21,968	16,800	17,137	2.0%
3324	Medicare - Classified Managers	8,683	6,964	7,577	4,432	4,521	2.0%
3325	Medicare - Classified SEIU	488,769	493,737	507,728	541,751	552,592	2.0%
3326	Medicare - Crafts	19,425	18,422	18,322	20,289	20,695	2.0%
3327	Medicare - Governing Board	491	488	406	574	585	2.0%
3328	Medicare - CalWorks		6		-	-	0.0%
3329	Medicare - Certificated	1,056,151	988,634	834,356	910,312	928,536	2.0%
3402	Health Plan - Administrators	421,253	440,396	444,499	452,997	518,229	14.4%
3403	Health Plan - Stationary Engineers	129,376	136,470	123,676	126,236	144,414	14.4%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	26,000	29,744	14.4%
3405	Health Plan - Classified SEIU	3,995,843	4,316,971	4,234,208	5,427,644	6,209,224	14.4%
3406	Health Plan - Crafts	149,999	149,747	155,615	164,354	188,021	14.4%
3407	Health Plan - Governing Board	44,646	49,752	51,749	52,000	59,488	14.4%
3409	Health Plan - Certificated	6,872,638	7,551,049	6,746,170	7,634,497	8,733,865	14.4%
3422	Dental - Administrators	65,545	59,705	59,551	59,003	60,184	2.0%
3423	Dental - Stationary Engineers	24,699	24,072	21,171	17,992	18,352	2.0%
3424	Dental - Classified Managers	6,616	5,293	6,175	3,600	3,672	2.0%
3425	Dental - Classified SEIU	736,987	717,350	679,234	752,240	767,292	2.0%
3426	Dental - Crafts	24,111	22,686	22,884	23,340	23,807	2.0%
3427	Dental - Governing Board	8,821	8,674	8,821	7,200	7,344	2.0%
3429	Dental - Certificated	1,220,684	1,142,954	993,925	1,011,978	1,032,239	2.0%
3432	Life Insurance - Administrators	2,976	3,380	3,372	3,282	3,347	2.0%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,216	1,003	1,023	2.0%
3434	Life Insurance - Classified Manager	298	304	355	200	204	2.0%
3435	Life Insurance - Classified SEIU	33,397	40,826	38,721	40,541	41,352	2.0%
3436	Life Insurance - Crafts	1,103	1,304	1,315	1,300	1,326	2.0%
3437	Life Insurance - Governing Board	565	642	583	400	408	2.0%
3439	Life Insurance - Certificated	40,905	47,781	43,950	55,061	56,163	2.0%
3461	Post Retirement	76,687	32,295	10,258,411	10,400,000	10,608,000	2.0%
3502	SUI - Administrators	3,419	4,764	30,048	30,887	31,506	2.0%
3503	SUI - Stationary Engineers	900	1,983	8,157	5,854	5,971	2.0%
3504	SUI - Classified Managers	298	540	2,781	1,528	1,559	2.0%
3505	SUI - Classified SEIU	17,656	38,648	189,108	321,057	327,481	2.0%
3506	SUI - Crafts	690	1,479	6,934	6,871	7,009	2.0%
3509	SUI - Certificated	38,091	32,554	339,501	394,069	401,957	2.0%
3602	Workers Comp - Administrators	107,272	101,222	87,412	140,278	143,084	2.0%
3603	Workers Comp - Stationary Engineers	28,219	26,334	24,408	26,628	27,161	2.0%
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	17,053	17,394	2.0%
3605	Workers Comp - Classified SEIU	554,711	565,750	571,135	916,806	935,148	2.0%
3606	Workers Comp - Crafts	21,635	20,962	20,905	31,529	32,160	2.0%
3607	Workers Comp - Governing Board	605	596	510	905	923	2.0%
3609	Workers Comp - Certificated	1,201,344	1,130,614	944,238	2,295,642	2,341,575	2.0%
3652	OPEB	258,212	12,749	927,374	2,100,092	2,142,111	2.0%
3702	SF Retirement - Administrators	550,786	583,752	525,203	463,350	496,309	7.1%
3703	SF Retirement - Stationary Engineer	317,664	349,850	282,039	215,298	219,607	2.0%
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	57,606	58,759	2.0%
3705	SF Retirement - Classified SEIU	7,089,077	7,860,633	7,097,899	6,439,605	7,167,951	11.3%
3706	SF Retirement - Crafts	267,403	308,098	272,945	262,861	268,121	2.0%
3709	SF Retirement - Certificated	76,903	67,252	30,535	24,714	25,208	2.0%
3710	SF Retirement - Students	110		112	-		0.0%
3913	SUSP-Other Benefits	50,000			-		0.0%
Employee Benefits Total		41,273,793	48,983,916	57,859,413	55,080,031	59,484,033	8.0%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
SUPPLIES/MATERIALS							
4000	Budget-Supplies/Materials	24		-	-		0.0%
4102	Textbooks	1,407	330	-	-		0.0%
4103	Other Books			72	72	72	0.0%
4301	Printing Supplies	47,913	27,462	42,679	25,118	25,118	0.0%
4302	Computer Supplies	4,118	929	10,504	1,947	1,947	0.0%
4303	Other Supplies	652,790	446,532	50,909	396,876	396,876	0.0%
4304	Durable Supplies	2,386	906	-	12,224	12,224	0.0%
4305	Instructional Supplies	10,228	50,565	55,610	16,111	16,111	0.0%
4402	Uniforms	43,970	20,290	65,471	41,299	41,299	0.0%
Supplies/Materials Total		762,836	547,015	225,245	493,647	493,647	0.0%
OTHER OPERATING EXPENSES							
5101	Instructional Service Agreements	647,210	596,010	317,350	436,005	444,725	2.0%
5110	Guest Lecturer	129,077	15,940	31,493	100,600	102,612	2.0%
5120	Computer Consulting	238,023		-	-		0.0%
5130	Dues and Memberships	214,401	174,248	189,031	181,535	185,010	1.9%
5190	Other Consulting	2,521,483	3,059,517	1,765,476	4,565,238	4,523,432	-0.9%
5191	Misc Personal Services	1,756		-	-		0.0%
5202	Conference and Food Services	71,479	1,600	9,150	18,150	18,514	2.0%
5210	Travel - Non-Local	47,975	3,120	58,125	198,239	202,204	2.0%
5212	Travel - Local	23,117	16,331	19,025	32,382	33,029	2.0%
5350	Postage	5,656	8	2,000	3,000	3,060	2.0%
5410	Insurance	2,787,744	1,903,640	7,349,272	3,125,368	26,000	-99.2%
5451	Self-Insurance Claims			15,059			0.0%
5510	Water/Sewage	623,844	323,202	363,974	688,127	701,889	2.0%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	2,097,326	2,139,273	2.0%
5530	Telephone	187,843	173,043	139,010	274,582	275,000	0.2%
5560	Housekeeping	331,072	118,350	180,038	360,283	280,073	-22.3%
5610	Other Property Leases	677,110	1,008,216	505,966	355,046	367,488	3.5%
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	362,147	132.8%
5631	Vehicle Leases	5,422		-	-	158,667	0.0%
5632	Copier Leases	385,290	800,874	917,561	1,039,996	950,902	-8.6%
5633	Other Leases	113,715	101,783	141,253	82,858	113,146	36.6%
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	1,389	1,048,370	82,467	-92.1%
5650	Maint & Repair - Equipment	360,221	272,984	235,411	238,689	622,003	160.6%
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	17,016	89,736	427.4%
5656	Software License Fees	1,469,322	1,642,173	1,691,746	2,746,506	1,712,571	-37.6%
5657	Maint - Hazardous Materials	43,138	45,898	52,487	43,681	982,112	2148.4%
5658	Maint - Other	3,637	1,138	4,737	5,329	44,554	736.0%
5722	Legal Services	141,705	630,233	562,743	512,429	1,022,677	99.6%
5724	Investigations	2,500	2,600	4,216	3,680	3,680	0.0%
5730	Elections	410,273	791,624	-	1,000,000	500,000	-50.0%
5801	Broadcasting	25,874	35,843	65,817	88,135	88,135	0.0%
5802	Print Advertising	64,613		5,807	8,000	19,897	148.7%
5803	Other Advertising	7,542	7,246	10,854	24,552	8,160	-66.8%
5805	Student Outreach	(6,731)	1,497	36,000	1,230	5,043	310.0%
5901	Interest expense		75,068	-	-	1,254	0.0%
5902	Testing Services			2,112	2,304	-	-100.0%
5903	City Services			-	-		0.0%
5904	Meals for Governing Board	21,385	948	4,059	3,866	3,943	2.0%
5905	Bad Checks	2,572	(121)	150	164	167	2.0%
5906	Credit Card Fees	163,783	130,938	138,837	141,463	144,292	2.0%
5907	Over/Short		55	1		-	0.0%
5908	Bank Service Fees	106,414	56,254	52,857	43,386	44,254	2.0%
5909	Receivable Write-Off	358,457	710,891	2,070,326	16,811	17,147	2.0%
5910	Other Expenses	64,243	25,529	32,690	42,313	43,160	2.0%
5911	Tuition Reimbursement	21,889	21,994	19,785	15,748	36,980	134.8%
5912	Fees for Services	177,331	86,563	192,481	126,083	107,691	-14.6%
5913	Banquet and Other Food Expenses	27,299		10,718	81,693	83,327	2.0%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	3,670	3,852	3,800	-1.3%
Other Operating Expenses Total		14,851,519	15,466,105	18,963,549	19,929,588	16,554,220	-16.9%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
CAPITAL OUTLAY							
6102	Site Improvements				2,600,000	3,652,000	40.5%
6302	Books	50,174	185	150	278	232	-16.7%
6304	Databases	53,629	48,698	36,358	67,339		-100.0%
6306	Periodicals	37,804	12,263	12,714	12,916	44,187	242.1%
6308	Video	8,544	11,965	9,702	9,856	10,054	2.0%
6411	Add-Furniture/Fixtures			9,443	10,301		-100.0%
6412	Add-Vehicles	34,186		48,296	43,170	10,507	-75.7%
6413	Add-Computer Equipment				-	44,033	0.0%
6414	Add-Miscellaneous Equipment	10,329	5,272	47,444	1,000,000	255,151	-74.5%
6433	Repl-Computer Equipment				2,592	1,048,000	40332.1%
6434	Add-Miscellaneous Equipment				-		0.0%
6434B	Repl-Miscellaneous Equipment	29,155		-	-		0.0%
6441	Add-Non Cap Custodial Furn/Fix				1,000,549	1,023,022	0.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)	2,376	57,127	55,808	0.0%
6444	Add-Non Cap Custodial Misc Equip			9,511			0.0%
6451	Add-Expendable Furniture/Fixt	1,208	1,859	-	-	10,358	0.0%
6453	Add-Expendable Computer Equip		4,467	11,013	11,212	1,132	-7.6%
6454	Add-Expendable Misc Equipment	12,524	17,241	88,322	339,146		-99.7%
Capital Outlay Total		237,406	101,923	275,328	5,154,486	6,154,486	19.4%
OTHER OUTGO							
7901	Unallocated Cost			-	1,900,000	512,836	-73.0%
7902	Board Desig Reserv for Contingency			8,193,853	-	278,488	0.0%
Other Outgo Total		-	-	8,193,853	1,900,000	791,324	-58.4%
TRANSFERS OUT							
7330	Transfer out - Cafeteria	489,542	790,281	241,206	1,107,318	1,129,464	2.0%
7340	Transfer out - Book Store			430,912	350,000	357,000	2.0%
7341	Transfer out - Year end adjustment				-	1,862,853	0.0%
7355	Transfer out-Bond Fund			142,104	-	-	0.0%
7370	Transfer out - Self-Insurance			6,701,734	6,000,000	3,000,000	-50.0%
7371	Transfer out - OPEB				4,000,000	4,000,000	0.0%
Transfers out Total		489,542	790,281	7,515,955	11,457,318	10,349,317	-46.0%
EXPENDITURES TOTAL		183,099,387	184,733,256	199,990,138	198,287,783	210,383,255	
SURPLUS/DEFICIT		(1,546,515)	7,758,429	1,065,058	1	(338,890)	

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE						
State Revenues	91,902,778	93,190,555	100,661,748	96,542,972	103,802,033	7.5%
Local Revenues	70,160,030	69,745,368	77,351,116	79,909,875	86,621,649	8.4%
Parcel Tax	-	-	-	-	-	-
Transfers In	-	10,036,869	3,421,648	1,900,000	-	(100.0%)
Total Revenue	162,062,808	172,972,793	181,434,512	178,352,847	190,423,681	6.8%
EXPENDITURES						
Academic Salaries	73,427,049	68,109,522	58,663,236	54,752,098	62,170,970	13.5%
Classified Salaries	39,227,990	37,408,674	37,343,765	38,398,631	43,332,347	12.8%
Benefits	36,636,539	45,490,930	52,976,698	50,119,749	54,474,148	8.7%
Supplies & Materials	754,258	545,730	210,738	479,153	478,863	(0.1%)
Services & Other Operating	12,986,691	12,842,295	15,256,485	16,163,786	13,084,939	(19.0%)
Equipment	87,255	27,189	204,034	5,082,111	6,080,662	19.6%
Total Expenditures	163,119,781	164,424,340	164,654,956	164,995,529	179,621,929	8.9%
Transfers Out	489,542	790,281	15,709,808	13,357,318	11,140,641	(16.6%)
Excess of Revenue Over Expenditures	(1,546,515)	7,758,172	1,069,748	(0)	(338,889)	(100.0%)
Beginning Fund Balance	1,139,187	(407,328)	7,350,843	8,420,591	8,420,591	0.0%
ENDING FUND BALANCE	(407,328)	7,350,843	8,420,591	8,420,591	8,081,703	(4.0%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,905	990,906		2,360,166		-100.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(1,862,853)		-100.0%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	140,000	140,000	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	60,497,005	68,287,235	12.9%
8612	Apprenticeship Allow	366,870	366,052	384,809	400,000	400,000	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	525,000	530,000	1.0%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	30,273,600	30,241,583	-0.1%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	90,054	83,215	-7.6%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,500,000	3,500,000	0.0%
8691	ST Mandated Costs	645,930	619,747	619,970	620,000	620,000	0.0%
8699	Other Misc ST Revenues		7,917,457	8,899,240			0.0%
State Revenues Total		91,902,778	93,190,555	100,661,748	96,542,972	103,802,033	7.5%
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	39,523,442	40,223,442	1.8%
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	1,222,339	1,522,339	24.5%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,970,895	2,320,895	17.8%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(424,562)	(1,700,000)	300.4%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	4,777,684	10,650,503	122.9%
8818	Redevelopment AB 1290	661,229	800,317	826,187	880,385	1,868,237	112.2%
8819B	Prop Tax Rev-Voted Indebtedness-P39	1,928,053	2,658,109	2,696,043	2,471,780	2,571,780	4.0%
8821	Cont. Gifts, Endowments	247,460					0.0%
8827	Save A Class Donation	111	97	171			0.0%
8831	Contract Instructional Serv	536,552	411,017	494,139	613,580	500,000	-18.5%
8851	Rentals/Leases	499,978	55,299	49,682	60,000	85,000	41.7%
8861	Interest/Invest Inc	274,123	25,359	206,763	50,000	75,000	50.0%
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	5,580,906	5,566,415.74	-0.3%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(26,340)	(26,981)	2.4%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	7,444,113	8,027,788	7.8%
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,063,034	1,146,315	7.8%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	(893)	(963)	7.9%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(496)	(535)	7.8%
8867L	BOG A Waiver Summer		(138)				0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,087,164)	(1,086,796)	0.0%
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,479,507)	(1,596,165)	7.9%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(202,259)	(218,104)	7.8%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,118,987)	(1,207,616)	7.9%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(1,278,711)	(1,376,753)	7.7%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(167,487)	(180,608)	7.8%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(744)	(802)	7.8%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,042)	(1,124)	7.9%
8867U	BOG S Waiver Summer	(138)					0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(1,439)	(1,023)	-28.9%
8867D	Enroll BOGG-PY	492	88	276	298	322	8.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(1,289,445)	(1,390,464)	7.8%
8868T	AB 13 Exmptn NRT for Veterans-PY		114,081	32,770	48,784	72,624	48.9%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,486,503)	(1,596,206)	7.4%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(241,005)	(259,886)	7.8%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,007,922)	(1,086,886)	7.8%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(15,160)	(9,098)	-40.0%
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(1,248,892)	(1,346,734)	7.8%
8868F	AB540 SUMMER	(188,019)	(138,185)	(149,202)	(160,891)	(173,496)	7.8%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	4,338,261	4,678,133	7.8%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	(143,120)	(116,510)	(94,848)	-18.6%
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	4,730,640	5,558,187	4,030,500.22	-27.5%
8868A	Non-Resident Fees-Summer	825,318	516,780	612,158	660,116	711,831	7.8%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(150,463)	(162,251)	7.8%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,267)	(5,680)	7.8%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(172,312)	(185,811)	7.8%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(50,320)	(54,262)	7.8%
8872	Community Service Classes	308,784	3,174	160,608	177,516	196,204	10.5%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

		UNRESTRICTED GENERAL FUND REVENUE AND EXPENDITURE REPORT DETAIL			ADOPTION	TENTATIVE	
ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET 2023-24	% CHANGE
8874	Enrollment	(36)					0.0%
8876A	Health Service Fees-Summer			76,432		77,432	100.0%
8876B	Health Services-Fall			306,720		309,720	100.0%
8876C	Health Service Fees-Spring			356,220		361,220	100.0%
8876D	Health Service Fees-PY			(1,128)			0.0%
8876I	Health Service Fees-BOGG-PY			-			0.0%
8876L	Health Fee Waivers-Fall			(700)			0.0%
8876M	Health Fee Waivers-Spring			(980)			0.0%
8879	Student Records	150	75	180			0.0%
8881A	Parking Fees-Summer			3,785		4,000	100.0%
8881B	Parking Fees-Fall			26,715		27,000	100.0%
8881C	Parking Fees-Spring			74,391		75,000	100.0%
8881F	Parking Fees FA-Fall			2,400		2,500	100.0%
8881G	Parking Fees FA-Spring			3,855		4,000	100.0%
8886D	Exempt NRT Cap Out PY AB 13		105				0.0%
8889	Other Student Fees	45	75	50			0.0%
8889A	Student Credit Bal Adjmt	20		281			0.0%
8891	Other Local Revenues	829,158	2,042	12,164	631,542	681,542	7.9%
8892	Traffic Fines	4,026	849	17,618		20,000	100.0%
8893I	Miscellaneous Income	75,107	70,943	20,065	21,335	25,000	17.2%
8893L	Vending Machines	16,955	45				0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,550,000	14,550,000	0.0%
Local Revenues Total		70,160,030	69,745,368	77,351,116	79,909,875	86,621,649	8.4%
TRANSFERS IN/RECOVERIES							
8981	Transfer in - General Unrestricted			4,132	1,900,000		-100.0%
8982	Transfer in - General Restricted		10,036,869	2,815,117			0.0%
8994	Transfer in-Bond Fund			30,000			0.0%
8950	F & A Recoveries			572,399			0.0%
Transfers in/Recoveries Total		-	10,036,869	3,421,648	1,900,000	-	-100.0%
TOTAL REVENUE		162,062,808	172,972,793	181,434,512	178,352,847	190,423,681	6.8%
CERTIFICATED SALARIES							
1120	Faculty-Sch1	37,156,022	41,494,626	34,969,826	22,685,694	30,308,521	33.6%
1129	Faculty-Long Term Substitutes			59,220	95,712	97,626	2.0%
1210	Administrators	6,765,626	6,373,521	5,294,301	5,160,542	5,551,286	7.6%
1220	Nonteaching-Sch1	2,537,654	11,548	633,971	2,580,177	2,632,052	2.0%
1230	Librarians-Sch1			(56,425)	1,120,640	1,143,241	2.0%
1240	Counselors-Sch1	1,921,337	302,729	1,789,205	3,929,134	4,008,047	2.0%
1250	Student Health Personnel		58,764	279,367	101,657	103,690	2.0%
1280	Supervisors	690,679	772,885	429,265	3,479,950	3,549,564	2.0%
1322	Faculty-Regular Hours	279,026	165,300	183,158	184,472	188,161	2.0%
1323	Faculty-Reg Hrs PBL	16,883,587	13,068,206	10,187,849	10,793,026	9,875,176	-8.5%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,109,986	1,145,145	1,168,051	2.0%
1325	Faculty-Subs	440,043	98,691	251,540	261,099	266,322	2.0%
1333	Faculty-Reg Hrs Ovrd By Load	2,437,450	2,104,579	1,340,057	1,806,406	1,842,603	2.0%
1422	Nonteaching-Hourly	2,196,442	1,925,024	1,974,308	1,234,080	1,258,777	2.0%
1423	Part-time Office Hours	336,307	248,398	189,544	152,394	155,442	2.0%
1424	Nonteaching-Sum/Int						0.0%
1434	Librarians-Sum/Int						0.0%
1442	Counselors-Hourly	19,388		2,246			0.0%
1484	Supervisors-Stipends	35,414	25,819	25,819	21,972	22,411	2.0%
1990	Grievance-Acad Settle		7,767				0.0%
Certificated Salaries Total		73,427,049	68,109,522	58,663,236	54,752,098	62,170,970	13.5%
CLASSIFIED SALARIES							
2110	Classified-Reg	31,643,992	31,710,925	31,589,242	29,734,682	35,044,759	17.9%
2115	Governing Board	40,373	37,958	31,348	38,401	39,169	2.0%
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,646,459	2,905,845	2,963,962	2.0%
2330	Classified-NI Temp	1,984,154	1,916,091	1,790,235	1,984,009	1,474,039	-25.7%
2334	Classified-Sum/Int				59,296	60,482	2.0%
2340	Classified - Class 9910 only		447				0.0%
2370	Classified-NI Coll Aide	1,001,847	128,902	84,603	2,461,393	2,510,621	2.0%
2374	Classified-Summer Lab Aide	42,139	3,644	5,031			0.0%
2375	Classified-NI Coll Aide WK Stdy	1,707					0.0%
2380	Classified-Overtime	1,746,920	603,046	691,252	733,692	748,372	2.0%
2410	Instructional Aides-Non Reg Temp	517,630	496,152	504,546	481,313	490,943	2.0%
2888	P-Share Time		1,574	1,050			0.0%
Classified Salaries Total		39,227,990	37,408,674	37,343,765	38,398,631	43,332,347	12.8%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	UNRESTRICTED GENERAL FUND			ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22			
EMPLOYEE BENEFITS							
3101	STRS	1,074	2,077	2,454			0.0%
3102	STRS - Administrators	711,434	537,568	479,469	574,574	615,444	7.1%
3109	STRS - Certificated	9,354,298	16,727,055	15,945,676	7,934,450	9,038,914	13.9%
3202	PERS - Administrators	(1,306)					0.0%
3205	PERS - Classified SEIU	424,311	461,115	375,948	564,303	575,824	2.0%
3302	OASDI - Administrators	129,414	100,180	93,479	137,478	140,275	2.0%
3303	OASDI- Stationary Engineers	100,974	101,423	79,107	62,521	63,863	2.1%
3304	OASDI - Classified Managers	33,316	26,013	29,618	18,600	18,972	2.0%
3305	OASDI - Classified SEIU	1,859,271	1,869,341	1,873,099	2,114,473	2,158,544	2.1%
3306	OASDI - Crafts	83,057	78,772	70,937	77,852	79,482	2.1%
3307	OASDI - Governing Board	2,100	2,087	1,665	2,381	2,429	2.0%
3308	OASDI - CalWorks		28				0.0%
3309	OASDI - Certificated	120,487	99,668	75,027	2,874	3,025	5.2%
3322	Medicare - Administrators	93,260	86,763	70,950	74,903	76,463	2.1%
3323	Medicare - Stationary Engineers	25,145	23,888	19,825	14,623	14,938	2.2%
3324	Medicare - Classified Managers	8,683	6,964	7,577	4,432	4,521	2.0%
3325	Medicare - Classified SEIU	461,544	464,777	465,745	499,102	509,516	2.1%
3326	Medicare - Crafts	19,425	18,422	16,715	18,657	19,047	2.1%
3327	Medicare - Governing Board	491	488	389	557	568	2.0%
3328	Medicare - CalWorks		6				0.0%
3329	Medicare - Certificated	916,512	887,044	703,735	777,616	794,513	2.2%
3402	Health Plan - Administrators	414,356	425,203	403,922	411,776	476,595	15.7%
3403	Health Plan - Stationary Engineers	129,376	136,470	114,584	117,000	135,086	15.5%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	26,000	29,744	14.4%
3405	Health Plan - Classified SEIU	3,795,442	4,086,613	3,926,210	5,114,753	5,893,204	15.2%
3406	Health Plan - Crafts	149,999	149,747	147,392	156,000	179,584	15.1%
3407	Health Plan - Governing Board	44,646	49,752	51,749	52,000	59,488	14.4%
3409	Health Plan - Certificated	5,892,318	6,774,761	5,657,971	6,529,011	7,617,324	16.7%
3422	Dental - Administrators	63,781	57,059	55,140	54,522	55,658	2.1%
3423	Dental - Stationary Engineers	24,699	24,072	19,407	16,200	16,542	2.1%
3424	Dental - Classified Managers	6,616	5,293	6,175	3,600	3,672	2.0%
3425	Dental - Classified SEIU	694,939	674,274	628,103	700,297	714,829	2.1%
3426	Dental - Crafts	24,111	22,686	21,171	21,600	22,050	2.1%
3427	Dental - Governing Board	8,821	8,674	8,821	7,200	7,344	2.0%
3429	Dental - Certificated	1,051,248	1,021,979	829,586	845,028	863,620	2.2%
3432	Life Insurance - Administrators	2,893	3,228	3,118	3,024	3,087	2.1%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,115	900	919	2.1%
3434	Life Insurance - Classified Manager	298	304	355	200	204	2.0%
3435	Life Insurance - Classified SEIU	31,478	38,350	35,782	37,555	38,337	2.1%
3436	Life Insurance - Crafts	1,103	1,304	1,217	1,200	1,225	2.1%
3437	Life Insurance - Governing Board	565	642	583	400	408	2.0%
3439	Life Insurance - Certificated	33,253	41,112	35,368	46,342	47,357	2.2%
3461	Post Retirement	76,687	32,295	10,258,412	10,400,000	10,608,000	2.0%
3502	SUI - Administrators	3,322	4,626	27,652	28,453	29,047	2.1%
3503	SUI - Stationary Engineers	900	1,983	7,358	5,042	5,151	2.2%
3504	SUI - Classified Managers	298	540	2,781	1,528	1,559	2.0%
3505	SUI - Classified SEIU	16,699	36,437	174,160	305,872	312,144	2.1%
3506	SUI - Crafts	690	1,479	6,350	6,278	6,410	2.1%
3509	SUI - Certificated	32,830	28,667	286,691	340,420	347,772	2.2%
3602	Workers Comp - Administrators	104,221	96,912	80,583	133,340	136,077	2.1%
3603	Workers Comp - Stationary Engineers	28,219	26,334	22,047	24,229	24,738	2.1%
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	17,053	17,394	2.0%
3605	Workers Comp - Classified SEIU	524,706	533,258	526,048	871,003	888,887	2.1%
3606	Workers Comp - Crafts	21,635	20,962	19,141	29,737	30,350	2.1%
3607	Workers Comp - Governing Board	605	596	492	887	905	2.0%
3609	Workers Comp - Certificated	1,034,437	1,008,659	797,129	2,146,196	2,190,634	2.1%
3652	OPEB	11,490	(134,335)	803,032	1,973,775	2,014,530	2.1%
3702	SF Retirement - Administrators	550,786	583,752	509,529	447,427	480,227	7.3%
3703	SF Retirement - Stationary Engineer	317,664	349,850	257,213	190,077	194,134	2.1%
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	57,606	58,759	2.0%
3705	SF Retirement - Classified SEIU	6,671,895	7,375,897	6,524,187	5,856,776	6,579,295	12.3%
3706	SF Retirement - Crafts	267,403	308,098	250,281	239,836	244,866	2.1%
3709	SF Retirement - Certificated	61,775	63,803	26,100	20,207	20,657	2.2%
3710	SF Retirement - Students	110		112			0.0%
3913	SUSP-Other Benefits	50,000					0.0%
Employee Benefits Total		36,636,539	45,490,930	52,976,698	50,119,749	54,474,148	8.7%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

		UNRESTRICTED GENERAL FUND REVENUE AND EXPENDITURE REPORT DETAIL			ADOPTION	TENTATIVE	
ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET 2023-24	% CHANGE
SUPPLIES/MATERIALS							
4000	Budget-Supplies/Materials	24					0.0%
4102	Textbooks	1,407	330				0.0%
4103	Other Books			72	72	72	0.0%
4301	Printing Supplies	47,913	27,462	42,440	25,118	25,118	0.0%
4302	Computer Supplies	4,118	139		1,947	1,947	0.0%
4303	Other Supplies	645,298	446,037	47,345	382,585	382,300	-0.1%
4304	Durable Supplies	2,386	906		12,224	12,224	0.0%
4305	Instructional Supplies	9,141	50,565	55,610	16,111	16,111	0.0%
4402	Uniforms	43,970	20,290	65,271	41,095	41,091	0.0%
Supplies/Materials Total		754,258	545,730	210,738	479,153	478,863	-0.1%
OTHER OPERATING EXPENSES							
5101	Instructional Service Agreements	647,210	596,010	317,351	436,005	444,725	2.0%
5110	Guest Lecturer	129,077	15,940	31,494	100,600	102,612	2.0%
5120	Computer Consulting	238,023					0.0%
5130	Dues and Memberships	214,401	169,138	188,882	181,382	185,010	2.0%
5190	Other Consulting	2,377,085	3,059,517	793,642	3,577,965	3,860,558	7.9%
5191	Misc Personal Services	1,756					0.0%
5202	Conference and Food Services	71,479		12	8,866	9,045	2.0%
5210	Travel - Non-Local	47,975	3,120	58,125	198,239	202,204	2.0%
5212	Travel - Local	23,117	16,331	19,025	32,382	33,029	2.0%
5350	Postage	3,478	8	2,000	3,000	3,060	2.0%
5410	Insurance	2,895,937	1,903,640	7,349,272	3,125,368	26,000	-99.2%
5450	Self-Insurance Claims			15,059		-	0.0%
5510	Water/Sewage	623,844	323,202	363,974	688,127	701,889	2.0%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	2,097,326	2,139,273	2.0%
5530	Telephone	2,356		139,010	274,582	275,000	0.2%
5560	Housekeeping	331,072	118,350	180,038	360,283	280,073	-22.3%
5610	Other Property Leases	677,110	1,008,216	505,966	355,046	367,488	3.5%
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	362,147	132.8%
5631	Vehicle Leases	5,422				158,667	100.0%
5632	Copier Leases	385,290	(599)		107,859	9,444	-91.2%
5633	Other Leases	95,533	76,124	138,232	79,789	110,047	37.9%
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	345	1,047,310	81,396	-92.2%
5650	Maint & Repair - Equipment	141,534	107,420	87,054	87,976	469,783	434.0%
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	17,016	89,736	427.4%
5656	Software License Fees	65,232	215,403	55,970	1,084,744	34,191	-96.8%
5657	Maint - Hazardous Materials	43,138	45,898	52,487	43,681	982,112	2148.4%
5658	Maint - Other	3,637	1,138	4,737	5,329	44,554	736.0%
5722	Legal Services	141,705	630,233	562,743	512,429	1,022,677	99.6%
5724	Investigations	2,500	2,600	4,216	3,680	3,680	0.0%
5730	Elections	410,273	791,624		1,000,000	500,000	-50.0%
5801	Broadcasting	25,874	35,843	65,817	88,135	88,135	0.0%
5802	Print Advertising	64,613		5,807	8,000	19,897	148.7%
5803	Other Advertising	7,542	7,246	10,854	24,552	8,160	-66.8%
5805	Student Outreach	(6,731)	1,497	36,000	1,230	5,043	310.0%
5901	Interest expense		75,068			1,254	0.0%
5902	Testing Services			2,112	2,304		-100.0%
5903	City Services						0.0%
5904	Meals for Governing Board	21,385	948	4,059	3,866	3,943	2.0%
5905	Bad Checks	2,572	(121)	150	164	167	2.0%
5906	Credit Card Fees	163,783	130,938	138,837	141,463	144,292	2.0%
5907	Over/Short		55	1			0.0%
5908	Bank Service Fees	106,414	56,254	52,857	43,386	44,254	2.0%
5909	Receivable Write-Off	358,457	710,891	2,070,326	16,811	17,147	2.0%
5910	Other Expenses	64,243	25,529	32,690	42,313	43,160	2.0%
5911	Tuition Reimbursement	21,889	21,994	19,785	15,748	36,980	134.8%
5912	Fees for Services	177,331	61,971	172,298	105,579	86,982	-17.6%
5913	Banquet and Other Food Expenses	27,299		10,718	81,693	83,327	2.0%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	3,670	4,004	3,800	-5.1%
Other Operating Expenses Total		12,986,691	12,842,295	15,256,485	16,163,786	13,084,939	-19.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

		UNRESTRICTED GENERAL FUND REVENUE AND EXPENDITURE REPORT DETAIL			ADOPTION	TENTATIVE	
ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET 2023-24	% CHANGE
CAPITAL OUTLAY							
6102	Site Improvements				2,600,000	3,652,000	40.5%
6302	Books				126	128	2.0%
6304	Databases				30,404	(37,674)	-223.9%
6306	Periodicals					31,014	100.0%
6308	Video						0.0%
6411	Add-Furniture/Fixtures			9,443	10,301		-100.0%
6412	Add-Vehicles	34,186		48,296	43,170	10,507	-75.7%
6413	Add-Computer Equipment					44,033	100.0%
6414	Add-Miscellaneous Equipment	10,329	5,272	47,444	1,000,000	255,151	-74.5%
6433	Repl-Computer Equipment				2,592	1,048,000	40332.1%
6434	Add-Miscellaneous Equipment						0.0%
6434B	Repl-Miscellaneous Equipment	29,155					0.0%
6441	Add-Non Cap Custodial Furn/Fix				1,000,549		-100.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)		54,714	1,020,560	1765.3%
6444	Add-Non Cap Custodial Misc Equip			9,511		55,808	100.0%
6451	Add-Expendable Furniture/Fixt	1,208	1,859				0.0%
6453	Add-Expendable Computer Equip		4,467	1,018	1,110	1	-99.9%
6454	Add-Expendable Misc Equipment	12,524	15,617	88,322	339,146	1,132	-99.7%
Capital Outlay Total		87,255	27,189	204,034	5,082,111	6,080,662	19.6%
OTHER OUTGO							
7901	Unallocated Cost	-			1,900,000	512,836	-73.0%
7902	Board Desig Reserv for Contingency			8,193,853		278,488	100.0%
Other Outgo Total		-	-	8,193,853	1,900,000	791,324	-58.4%
TRANSFERS OUT							
7330	Transfer out - Cafeteria	489,542	790,281	241,206	1,107,318	1,129,464	2.0%
7340	Transfer out - Book Store			430,912	350,000	357,000	2.0%
7341	Transfer out - Year end adustment					1,862,853	100.0%
7355	Transfer out-Bond Fund			142,104		-	0.0%
7370	Transfer out - Self-Insurance			6,701,734	6,000,000	3,000,000	-50.0%
7371	Transfer out - OPEB				4,000,000	4,000,000	0.0%
Transfers out Total		489,542	790,281	7,515,955	11,457,318	10,349,317	-9.7%
TOTAL EXPENDITURES		163,609,323	165,214,621	180,364,764	178,352,847	190,762,570	7.0%
NET SURPLUS/(DEFICIT)		(1,546,515)	7,758,172	1,069,748	(0)	(338,889)	

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE						
Parcel Tax	19,490,064	19,518,892	19,620,684	19,934,937	19,620,684	(1.6%)
Total Revenue	19,490,064	19,518,892	19,620,684	19,934,937	19,620,684	(1.6%)
EXPENDITURES						
Academic Salaries	10,793,830	10,702,131	7,644,390	7,838,696	7,988,938	1.9%
Classified Salaries	2,035,422	2,623,689	3,305,404	3,283,288	3,063,973	(6.7%)
Benefits	4,637,254	3,492,986	4,882,715	4,960,282	5,009,885	1.0%
Supplies & Materials	8,578	1,285	14,507	14,494	14,784	2.0%
Services & Other Operating	1,864,828	2,623,810	3,707,063	3,765,801	3,469,281	(7.9%)
Equipment	150,150	74,734	71,294	72,376	73,823	2.0%
Total Expenditures	19,490,062	19,518,635	19,625,373	19,934,937	19,620,684	(1.6%)
Excess of Revenue Over Expenditures	2	257	(4,689)	0	0	(100.0%)
Beginning Fund Balance	4,430	4,432	4,689	(0)	0	(100.0%)
ENDING FUND BALANCE	4,432	4,689	(0)	0	0	-

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
LOCAL REVENUES							
8819	Prop A-City College Parcel Tax	19,479,169	19,518,892	19,618,308	19,934,937	19,620,684	(1.6%)
8819B	Prop Tax Rev-Voted Indebtedness-P39	10,895		2,376			(100.0%)
TOTAL REVENUES		19,490,064	19,518,892	19,620,684	19,934,937	19,620,684	(1.6%)
CERTIFICATED SALARIES							
1120	Faculty-Sch1	4,811,044	232,052		-		0.0%
1210	Administrators	195,182	319,255	455,595	462,833	472,089	2.0%
1220	Nonteaching-Sch1	83,036	2,945,573	2,040,613	2,145,898	2,188,816	2.0%
1230	Librarians-Sch1	1,433,863	1,444,396	1,415,357	1,437,841	1,466,598	2.0%
1240	Counselors-Sch1	3,524,603	5,376,790	2,488,331	2,527,861	2,578,418	2.0%
1280	Supervisors		26,186	110,401	112,155	114,398	2.0%
1323	Faculty-Reg Hrs PBL		2,195	464,857	472,242	481,687	2.0%
1324	Faculty-Summer/Int Hourly			21,966	22,315	22,761	2.0%
1325	Faculty-Subs		263	6,088	6,184	6,308	2.0%
1333	Faculty-Reg Hrs OvrlD By Load	53,696	71,604	517,917	526,145	536,668	2.0%
1422	Nonteaching-Hourly	692,407	283,816	116,961	118,819	121,195	2.0%
1423	Part-time Office Hours			6,157	6,254		
1442	Counselors-Hourly			147	149		
Certificated Salaries Total		10,793,830	10,702,131	7,644,390	7,838,696	7,988,938	1.9%
CLASSIFIED SALARIES							
2110	Classified-Reg	1,940,206	2,623,689	2,881,435	2,927,209	2,985,753	2.0%
2115	Governing Board			1,145	1,163	1,186	2.0%
2210	Instructional Aides-Reg			194,197	197,282		
2330	Classified-NI Temp			130,068	132,135		
2370	Classified-NI Coll Aide	85,827		24,717	25,109	518	
2374	Classified-Summer Lab Aide	9,389		384	390	397	2.0%
2380	Classified-Overtime			45,280	45,999	46,919	2.0%
2410	Instructional Aides-Non Reg Temp			28,082	28,528	29,098	2.0%
2888	P-Share Time			97	98	100	2.0%
Classified Salaries Total		2,035,422	2,623,689	3,305,404	3,283,288	3,063,973	(0.06%)
EMPLOYEE BENEFITS							
3102	STRS - Administrators	35,269	36,065		-	-	0.0%
3109	STRS - Certificated	2,014,777	1,197,348	1,744,998	1,772,719	1,790,446	1.0%
3205	PERS - Classified SEIU			22,754	23,116	23,347	1.0%
3302	OASDI - Administrators			4,553	4,625	4,671	1.0%
3303	OASDI- Stationary Engineers			8,888	9,030	9,120	1.0%
3305	OASDI - Classified SEIU	116,408	123,828	173,155	175,905	177,664	1.0%
3306	OASDI - Crafts			7,078	7,190	7,262	1.0%
3307	OASDI - Governing Board			71	72	73	1.0%
3309	OASDI - Certificated	5,343	2,598	9,048	9,192	9,283	1.0%
3322	Medicare - Administrators	2,764	4,504	6,018	6,114	6,175	1.0%
3323	Medicare - Stationary Engineers			2,143	2,177	2,199	1.0%
3325	Medicare - Classified SEIU	27,224	28,960	41,983	42,650	43,076	1.0%
3326	Medicare - Crafts			1,607	1,632	1,648	1.0%
3327	Medicare - Governing Board			17	17	17	1.0%
3329	Medicare - Certificated	139,639	101,591	130,621	132,696	134,023	1.0%
3402	Health Plan - Administrators	6,897	15,193	40,577	41,221	41,634	1.0%
3403	Health Plan - Stationary Engineers			9,092	9,236	9,328	1.0%
3405	Health Plan - Classified SEIU	200,401	230,359	307,998	312,891	316,020	1.0%
3406	Health Plan - Crafts			8,223	8,354	8,437	1.0%
3409	Health Plan - Certificated	980,320	776,288	1,088,199	1,105,486	1,116,541	1.0%
3422	Dental - Administrators	1,764	2,646	4,411	4,481	4,525	1.0%
3423	Dental - Stationary Engineers			1,764	1,792	1,810	1.0%
3425	Dental - Classified SEIU	42,048	43,077	51,131	51,943	52,462	1.0%
3426	Dental - Crafts			1,713	1,740	1,758	1.0%
3429	Dental - Certificated	169,437	120,975	164,339	166,950	168,619	1.0%
3432	Life Insurance - Administrators	84	152	254	258	260	1.0%
3433	Life Insurance - Stationary Enginee			101	103	104	1.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
3435	Life Insurance - Classified SEIU	1,919	2,476	2,939	2,985	3,015	1.0%
3436	Life Insurance - Crafts			98	100	101	1.0%
3439	Life Insurance - Certificated	7,652	6,668	8,582	8,719	8,806	1.0%
3502	SUI - Administrators	97	137	2,396	2,434	2,459	1.0%
3503	SUI - Stationary Engineers			799	812	820	1.0%
3505	SUI - Classified SEIU	957	2,210	14,948	15,185	15,337	1.0%
3506	SUI - Crafts			584	593	599	1.0%
3509	SUI - Certificated	5,260	3,887	52,810	53,649	54,185	1.0%
3602	Workers Comp - Administrators	3,051	4,310	6,829	6,938	7,007	1.0%
3603	Workers Comp - Stationary Engineers			2,361	2,399	2,423	1.0%
3605	Workers Comp - Classified SEIU	30,004	32,492	45,087	45,803	46,261	1.0%
3606	Workers Comp - Crafts			1,764	1,792	1,810	1.0%
3607	Workers Comp - Governing Board			18	18	18	1.0%
3609	Workers Comp - Certificated	166,908	121,955	147,109	149,446	150,940	1.0%
3652	OPEB	246,722	147,084	124,342	126,318	127,581	1.0%
3702	SF Retirement - Administrators			15,674	15,923	16,082	1.0%
3703	SF Retirement - Stationary Engineer			24,826	25,221	25,473	1.0%
3705	SF Retirement - Classified SEIU	417,182	484,736	573,714	582,828	588,656	1.0%
3706	SF Retirement - Crafts			22,665	23,025	23,255	1.0%
3709	SF Retirement - Certificated	15,129	3,449	4,436	4,506	4,551	1.0%
Employee Benefits Total		4,637,254	3,492,986	4,882,715	4,960,282	5,009,885	1.0%
SUPPLIES/MATERIALS							
4301	Printing Supplies			239			0.0%
4302	Computer Supplies		790	10,504			0.0%
4303	Other Supplies	7,491	495	3,564	14,291	14,577	2.0%
4305	Instructional Supplies	1,087			-	-	0.0%
4402	Uniforms			200	203	207	2.0%
Supplies/Materials Total		8,578	1,285	14,507	14,494	14,784	2.0%
OTHER OPERATING EXPENSES							
5130	Dues and Memberships		5,110	150		-	
5190	Other Consulting	36,204		971,834	987,273	662,875	(32.9%)
5202	Conference and Food Services		1,600	9,138	9,283	9,469	2.0%
5350	Postage	2,178		-	-	-	0.0%
5530	Telephone	185,487	173,043	-	-	-	0.0%
5632	Copier Leases		801,473	917,561	932,137	941,458	1.0%
5633	Other Leases	18,181	25,658	3,021	3,069	3,099	1.0%
5640	Maint & Repair - Non-Equipment			1,044	1,061	1,071	1.0%
5650	Maint & Repair - Equipment	218,687	165,564	148,357	150,713	152,220	1.0%
5656	Software License Fees	1,404,091	1,426,770	1,635,776	1,661,762	1,678,380	1.0%
5912	Fees for Services		24,592	20,183	20,504	20,709	1.0%
Other Operating Expenses Total		1,864,828	2,623,810	3,707,063	3,765,801	3,469,281	(7.8%)
CAPITAL OUTLAY							
6302	Books	50,174	185	150	101	103	2.0%
6304	Databases	53,629	48,698	36,358	36,935	37,674	2.0%
6306	Periodicals	37,804	12,263	12,714	12,916	13,174	2.0%
6308	Video	8,544	11,965	9,702	9,856	10,053	2.0%
6443	Add-Non Cap Computer Equip			2,376	2,414	2,462	2.0%
6453	Add-Expendable Computer Equip			9,995	10,154	10,357	2.0%
6454	Add-Expendable Misc Equipment		1,624		-	-	0.0%
Capital Outlay Total		150,150	74,734	71,294	72,376	73,823	1.9%
TOTAL EXPENDITURES		19,490,064	19,518,635	19,625,373	19,934,937	19,620,684	0
NET SURPLUS/DEFICIT		-	257	(4,689)	0	0	-

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE					
Federal Revenue	22,222,463	13,961,009	4,797,027	2,912,229	(39.3%)
State Revenue	26,660,320	31,582,264	29,185,092	48,518,309	66.2%
Local Revenue	4,630,932	3,428,461	4,662,303	4,554,799	(2.3%)
Transfers	-	-	-	-	0.0%
Total Revenue	53,513,715	48,971,733	38,644,422	55,985,338	44.9%
EXPENDITURES					
Academic Salaries	10,135,566	10,426,897	9,751,932	12,497,879	28.2%
Classified Salaries	8,461,730	14,499,513	8,845,430	10,865,915	22.8%
Benefits	6,824,792	7,730,138	6,408,221	7,689,866	20.0%
Supplies & Materials	1,169,343	1,826,775	1,028,933	1,131,826	10.0%
Services & Other Operating	2,792,611	3,888,522	2,850,779	4,133,697	45.0%
Equipment	815,991	3,644,778	1,461,282	1,607,410	10.0%
Transfers	21,492,790	9,404,903	8,876,877	18,450,188	107.8%
Total Expenditures and Transfers	51,692,823	51,421,527	39,223,452	56,376,781	43.7%
Excess of Revenue Over Expenditures	1,820,892	(2,449,794)	(579,031)	(391,443)	(32.4%)
Beginning Fund Balance	5,849,728	7,670,620	5,220,826	4,641,795	(11.1%)
ENDING FUND BALANCE	7,670,620	5,220,826	4,641,795	4,250,353	(8.4%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	ADOPTION	TENTATIVE	% CHANGE
		2020-21	2021-22	BUDGET	BUDGET	
8120	Higher Education Act	10,270,142	11,114,812	2,170,302	285,503	(86.8%)
8140	TANF-Federal	70,937	66,853	61,072	61,072	0.0%
8150	Student Financial Aid	863,499	651,314	398,431	398,431	0.0%
8170	Vocational/Applied Tech	1,021,794	767,361	754,737	754,738	0.0%
8190	Other Federal Restricted Revenues	9,083,606	473,163	500,000	500,000	0.0%
8290	Ca Dept Ed-Fed Pass Thru	912,485	887,505	912,485	912,485	0.0%
	Total Federal Revenues	22,222,463	13,961,009	4,797,027	2,912,229	(39.3%)
8611	State General Apportionment	1,290	69,262	67,768	67,768	0.0%
8615	Basic Skills	1,296,595	1,346,853	1,511,586	1,511,586	0.0%
8622	EOPS	1,700,752	1,979,615	1,979,615	2,555,705	29.1%
8623	DSPS	1,964,454	2,032,180	2,249,143	3,249,143	44.5%
8624	State Calworks Allocations	417,374	352,469	411,442	411,442	0.0%
8626	BFAP Apportionment	686,982	619,879	630,311	630,311	0.0%
8627	Matriculations	7,075,332	6,882,353	6,882,353	7,787,546	13.2%
8629	Other Gen Categorical Allocations	4,337,050	5,569,452	2,500,000	15,248,597	509.9%
8634	Adult Education Program	-	-	2,939,377	3,939,377	34.0%
8635	Strong Workforce Program	-	-	2,606,118	2,606,118	0.0%
8655	Economic Programs	758,734	544,308	465,646	465,646	0.0%
8656	Other Reimb Categoricals	1,010,795	2,067,022	2,067,022	2,085,636	0.9%
8681	ST Lottery Proceeds	1,318,936	1,689,855	1,915,276	2,000,000	4.4%
8699	Other Misc ST Revenues	6,092,025	8,429,016	2,959,434	5,959,434	101.4%
	Total State Revenues	26,660,320	31,582,264	29,185,092	48,518,309	66.2%
8812	Tax Allocation, Supplemental Roll	125	-	-	-	0.0%
8821	Cont, Gifts, Endowments	-	47,553	-	-	0.0%
8823	City College Foundation	113,080	163,398	-	-	0.0%
8824	Foundations Sources	23,961	83,842	41,710	41,710	0.0%
8825	Scholarship Donations	22,000	2,500	-	-	0.0%
8826	Other Non-Profit Contributions	-	10,175	-	-	0.0%
8831	Contract Instructional Serv	908,340	883,253	900,000	750,000	(16.7%)
8832	SF City Sub-Contracts	754,196	990,673	201,045	205,000	2.0%
8833	Other Contract Services	234,008	199,313	194,704	200,000	2.7%
8872	Community Service Classes	129	-	158,509	187,000	18.0%
8876	Health Service Fees-Summary	-	-	-	-	0.0%
8876A	Health Service Fees-Summer	-	-	82,624	82,000	(0.8%)
8876B	Health Services-Fall	-	-	339,000	340,125	0.3%
8876C	Health Service Fees-Spring	-	-	347,920	350,000	0.6%
8876D	Health Service Fees-PY	-	-	(341)	(341)	0.0%
8876I	Health Service Fees-BOGG-PY	-	-	11	11	0.0%
8876K	Health Fee Waivers-Summer	-	-	(240)	(240)	0.0%
8876L	Health Fee Waivers-Fall	-	-	(20)	(20)	0.0%
8876M	Health Fee Waivers-Spring	-	-	(20)	(20)	0.0%
8876N	Health Fee Waivers-PY	-	-	-	-	0.0%
8881A	Parking Fees-Summer	-	-	3,614	3,614	0.0%
8881B	Parking Fees-Fall	-	-	144,228	145,000	0.5%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE			ADOPTION	TENTATIVE	% CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
		2020-21	2021-22	2022-23	2023-24	
8881C	Parking Fees-Spring	-	-	70,655	72,000	1.9%
8881D	Parking Fees-PY	-	-	-	-	0.0%
8881E	Parking Fees FA-Summer	-	-	480	480	0.0%
8881F	Parking Fees FA-Fall	-	-	16,230	16,230	0.0%
8881G	Parking Fees FA-Spring	-	-	19,080	19,080	0.0%
8885A	ESLIP - Summer	(1,200)	1,245	650	650	0.0%
8885B	ESLIP - Fall	63,685	62,120	58,290	58,290	0.0%
8885C	ESLIP - Spring	51,500	50,295	88,025	88,025	0.0%
8889	Other Student Fees	15276	22409.6	20,588	20,588	0.0%
8891	Other Local Revenues	2,286,791	899,287	1,900,000	1,900,000	0.0%
8892	Traffic Fines	24,269	6,864	47,705	47,705	0.0%
8893I	Miscellaneous Income	20,823	5,532	27,662	27,662	0.0%
8893L	Vending Machines			144	200	38.9%
8893N	PY Credit/Refunds	-	-	50	50	0.0%
8896	Intrafund Transfer	113,794	-	-	-	0.0%
8950	F & A Recoveries	155	-	-	-	0.0%
	Total Local Revenues	4,630,932	3,428,461	4,662,303	4,554,799	(2.3%)
8981	Transfer in - General Unrestricted			(475)	-	(100.0%)
8982	Transfer in - General Restricted	-	-	(10,000)	-	(100.0%)
	Total Transfers	-	-	(10,475)	-	(100.0%)
	Total Revenues	53,513,715	48,971,733	38,633,946	55,985,338	44.9%
Expenditures						
1000	Budget-Certificated Salaries			5,085	6,100	20.0%
1120	Faculty-Sch1	377,039	437,353	281,692	352,116	25.0%
1210	Administrators	2,001,171	1,845,936	1,686,554	2,108,192	25.0%
1220	Nonteaching-Sch1	1,624,896	1,506,322	1,614,198	2,017,747	25.0%
1229	Nonteaching-Long Term Substitutes		5,208	-	-	0.0%
1230	Librarians-Sch1	433	-	-	-	0.0%
1240	Counselors-Sch1	2,729,136	2,042,804	2,220,134	2,886,175	30.0%
1250	Student Health Personnel	-	188,925	137,314	178,508	30.0%
1322	Faculty-Regular Hours	125,064	296,268	197,200	256,359	30.0%
1323	Faculty-Reg Hrs PBL	1,163,093	1,787,569	1,917,259	2,492,437	30.0%
1324	Faculty-Summer/Int Hourly	737	159,708	191,507	248,959	30.0%
1325	Faculty-Subs	8,577	8,363	5,160	6,708	30.0%
1333	Faculty-Reg Hrs Ovrl'd By Load	20,629	-	-	-	0.0%
1422	Nonteaching-Hourly	1765715.5	1,727,799	1,239,915	1,611,890	30.0%
1423	Part-time Office Hours	268		865	1,124	30.0%
1424	Nonteaching-Sum/Int	55,914	76,204	130,814	170,058	30.0%
1442	Counselors-Hourly	213,021	293,021	109,521	142,377	30.0%
1444	Counselors-Sum/Int	49,873	51,417	14,715	19,129	30.0%
	Total Academic Salaries	10,135,566	10,426,897	9,751,932	12,497,879	28.2%
2110	Classified-Reg	4,848,508	10,151,628	5,387,269	6,734,086	25.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL		ADOPTION	TENTATIVE	% CHANGE
		2020-21	2021-22	BUDGET	BUDGET	
		2020-21	2021-22	2022-23	2023-24	
2210	Instructional Aides-Reg	1,137,045	1,033,119	931,637	1,100,000	18.1%
2330	Classified-NI Temp	1,758,803	2,348,471	1,484,757	1,781,709	20.0%
2334	Classified-Sum/Int	911	-	-	-	0.0%
2340	Classified - Class 9910 only	-	-	-	-	0.0%
2370	Classified-NI Coll Aide	331,531	532,703	664,626	797,551	20.0%
2374	Classified-Summer Lab Aide	10,715	16,883	7,013	8,416	20.0%
2375	Classified-NI Coll Aide WK Stdy	244,069	354,589	350,322	420,386	20.0%
2380	Classified-Overtime	101,099	27,322	19,806	23,767	20.0%
2390	Classified-NI Cafeteria	-	1,392	-	-	0.0%
2410	Instructional Aides-Non Reg Temp	29,049	33,407	-	-	0.0%
2420	Instructional Aides-Non Reg Sum Int	-	-	-	-	0.0%
	Total Classified Salaries	8,461,730	14,499,513	8,845,430	10,865,915	22.8%
3102	STRS - Administrators	220,996.28	206,766.10	199,177	239,012	20.0%
3109	STRS - Certificated	1,097,323	1,115,445	1,080,063	1,296,076	20.0%
3202	PERS - Administrators	-	-	-	-	0.0%
3205	PERS - Classified SEIU	-	28,761	27,317	32,780	20.0%
3302	OASDI - Administrators	25,527	28,369	28,651	34,381	20.0%
3303	OASDI- Stationary Engineers	1,570	13,786	13	16	20.0%
3305	OASDI - Classified SEIU	465,375	739,492	450,604	540,724	20.0%
3306	OASDI - Crafts	118	241	-	-	0.0%
3308	OASDI - CalWorks	-	-	-	-	0.0%
3309	OASDI - Certificated	8,995	14,501	17,042	20,450	20.0%
3322	Medicare - Administrators	27,760	26,785	23,198	27,838	20.0%
3323	Medicare - Stationary Engineers	367	8,822	3	4	20.0%
3324	Medicare - Classified Managers	-	73	-	-	0.0%
3325	Medicare - Classified SEIU	108,879	181,653	107,305	128,766	20.0%
3326	Medicare - Crafts	27	56	-	-	0.0%
3328	Medicare - CalWorks	-	-	-	-	0.0%
3329	Medicare - Certificated	112,439	118,033	106,742	128,091	20.0%
3402	Health Plan - Administrators	137,884	152,055	119,795	143,754	20.0%
3403	Health Plan - Stationary Engineers	2,125	-	-	-	0.0%
3405	Health Plan - Classified SEIU	988,162	1,078,871	879,936	1,055,924	20.0%
3406	Health Plan - Crafts	107	167	-	-	0.0%
3409	Health Plan - Certificated	856,017	1,049,613	753,171	903,805	20.0%
3422	Dental - Administrators	18,848	21,291	16,472	19,766	20.0%
3423	Dental - Stationary Engineers	333	-	-	-	0.0%
3425	Dental - Classified SEIU	180,880	193,206	166,974	200,369	20.0%
3426	Dental - Crafts	19	51	-	-	0.0%
3429	Dental - Certificated	125,328	148,730	108,208	129,850	20.0%
3432	Life Insurance - Administrators	1,083	1,224	966	1,159	20.0%
3433	Life Insurance - Stationary Engineer	19	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	10,668	11,521	10,176	12,212	20.0%
3436	Life Insurance - Crafts	1	3	-	-	0.0%
3439	Life Insurance - Certificated	4,766	4,487	3,623	4,347	20.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL		ADOPTION	TENTATIVE	% CHANGE
		2020-21	2021-22	BUDGET 2022-23	BUDGET 2023-24	
3470	Post Retirement - Students		-	10,806	12,967	20.0%
3502	SUI - Administrators	1,299	10,464	7,938	9,525	20.0%
3503	SUI - Stationary Engineers	36		-	-	0.0%
3505	SUI - Classified SEIU	7,889	47,373	38,286	45,943	20.0%
3506	SUI - Crafts	1	20	-	-	0.0%
3509	SUI - Certificated	4,089	46,207	38,097	45,717	20.0%
3602	Workers Comp - Administrators	30,673	30,068	38,202	45,842	20.0%
3603	Workers Comp - Stationary Engineers	420		-	-	0.0%
3605	Workers Comp - Classified SEIU	122,426	143,818	183,359	220,031	20.0%
3606	Workers Comp - Crafts	30	62	-	-	0.0%
3609	Workers Comp - Certificated	126,711	132,819	184,985	221,982	20.0%
3652	OPEB	216,622	154,453	319,619	383,543	20.0%
3702	SF Retirement - Administrators	124,248	137,641	87,316	104,779	20.0%
3705	SF Retirement - Classified SEIU	1,790,480	1,874,214	1,384,415	1,661,298	20.0%
3706	SF Retirement - Crafts	361	263	-	-	0.0%
3709	SF Retirement - Certificated	3,889	8,020	15,762	18,914	20.0%
3710	SF Retirement - Students	-	713	-	-	0.0%
	Total Benefits	6,824,792	7,730,138	6,408,221	7,689,866	20.0%
4102	Textbooks	69,755	81,918	118,565	130,422	10.0%
4103	Other Books	8,488	-	1,040	1,144	10.0%
4301	Printing Supplies	1,166	28,263	35,032	38,535	10.0%
4302	Computer Supplies	18,517	4,573	1,851	2,036	10.0%
4303	Other Supplies	794,098	884,623	135,998	149,598	10.0%
4304	Durable Supplies	148	16,872	-	-	0.0%
4305	Instructional Supplies	266,611	692,290	520,641	572,705	10.0%
4306	Food Supplies	86	118,236	209,826	230,809	10.0%
4402	Uniforms	10,473	-	5,979	6,577	10.0%
	Total Supplies	1,169,343	1,826,775	1,028,933	1,131,826	10.0%
5101	Instructional Service Agreements	117,068	229,035	-	500,000	0.0%
5110	Guest Lecturer	22,078	46,879	16,128	17,741	10.0%
5120	Computer Consulting	5,000	28,433	24,299	26,728	10.0%
5130	Dues and Memberships	43,602	59,366	58,959	64,855	10.0%
5131	Participants Cost	3,331	-	1,913	2,104	10.0%
5190	Other Consulting	778,150	986,741	905,165	1,493,522	65.0%
5202	Conference and Food Services	5,087	22,671	48,678	53,546	10.0%
5210	Travel - Non-Local	6,891	51,672	121,685	133,854	10.0%
5212	Travel - Local	13,209	13,994	5,592	6,151	10.0%
5350	Postage	107	17,768	28,210	31,031	10.0%
5530	Telephone	17,330	38,552	-	-	0.0%
5632	Copier Leases	-	-	-	-	0.0%
5633	Other Leases	10,629	56,769	59,083	64,992	10.0%
5640	Maint & Repair - Non-Equipment	-	302	-	-	0.0%
5650	Maint & Repair - Equipment	8,954	107,426	122,124	134,336	10.0%
5656	Software License Fees	1,445,585	1,555,797	845,254	929,779	10.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL		ADOPTION	TENTATIVE	% CHANGE
		2020-21	2021-22	BUDGET 2022-23	BUDGET 2023-24	
5801	Broadcasting		16,264	-	-	0.0%
5802	Print Advertising	11,243	17,960	815	897	10.0%
5803	Other Advertising	16,590	484	4,376	4,813	10.0%
5804	Community Outreach	-	5,547	21,169	23,286	10.0%
5805	Student Outreach	10,402	244,106	355,094	390,604	10.0%
5902	Testing Services	4,310	4,850	42,521	46,773	10.0%
5904	Meals for Governing Board		-	60,840	66,924	10.0%
5906	Credit Card Fees		9,412	6,391	7,031	10.0%
5907	Over/Short	(1,225)	(925)	(1,662)	(1,828)	10.0%
5909	Receivable Write-Off	-	75,065	-	-	0.0%
5910	Other Expenses	96,410	41,196	19,984	21,983	10.0%
5911	Tuition Reimbursement	-	3,180	1,200	1,320	10.0%
5912	Fees for Services	56,938	175,889	66,805	73,485	10.0%
5913	Banquet and Other Food Expenses	120,924	80,090	36,156	39,771	10.0%
	Total Services	2,792,611	3,888,522	2,850,779	4,133,697	45.0%
6102	Site Improvements		-	-	-	0.0%
6201	Planning Costs	92,473	104,436	15,300	16,830	10.0%
6202	Construction in Progress	19,384	-	290,160	319,176	10.0%
6203	Project Management	-	-	-	-	0.0%
6205	Testing, Inspection and Investigati			33,696	37,066	10.0%
6210	Building Improvements	-	-	-	-	0.0%
6302	Books	-	59,000	87,810	96,591	10.0%
6304	Databases	140,000	194,389	246,819	271,501	10.0%
6306	Periodicals	-	55,986	36,205	39,825	10.0%
6308	Video	-	18,739	10,973	12,070	10.0%
6411	Add-Furniture/Fixtures	203	-	-	-	0.0%
6413	Add-Computer Equipment	15,051	2,219,019	21,435	23,578	10.0%
6414	Add-Miscellaneous Equipment	244,173	344,185	292,849	322,133	10.0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	923	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	1,081	1,295	1,424	10.0%
6453	Add-Expendable Computer Equip	123,250	528,703	375,944	413,538	10.0%
6454	Add-Expendable Misc Equipment	180,534	119,240	48,798	53,678	10.0%
	Total Equipment	815,991	3,644,778	1,461,282	1,607,410	10.0%
7310	Transfer out - General Unrestricted	10,260,077	3,287,960	289,200	289,200	0.0%
7320	Transfer out - General Restricted	836,439	586,913	24,000	24,000	0.0%
7350	Transfer out - Capital Projects	364,900	-	-	-	0.0%
7380	Transfer out - Financial Aid	4,414,825	262,249	42,082	54,706	30.0%
7383	Transfer out - Scholarship Trust	42,695	51,404	75,638	98,330	30.0%
7501	Payments to Students	3,318,366	3,091,148	6,313,382	7,891,728	25.0%
7600	Other Payments to/for Students	752,837	1,130,308	1,198,795	5,000,000	317.1%
7702	Subrecipient Cost	503,533	409,707	348,735	453,000	29.9%
7850	F & A Cost	998,762	585,044	585,044	639,224	9.3%
7901	Unallocated Cost	357	171	-	4,000,000	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**GENERAL FUND - RESTRICTED PROGRAMS
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
	Total Transfers	21,492,790	9,404,903	8,876,877	18,450,188	107.8%
	Total Expenditures	51,692,823	51,421,527	39,223,452	56,376,781	43.7%
	Total Surplus/(Deficit)	1,820,892	(2,449,794)	(589,506)	(391,443)	(33.6%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
FEDERAL RESOURCES					
ABE 231/Workforce Investment Program	912,485	887,505	660,427	792,513	20.0%
Biolink DUE-1400721	123	-	-	-	0.0%
COVID 19 Response Block Grant	921,812	-	-	-	0.0%
Federal College Work Study	785,917	630,195	398,431	398,431	0.0%
HEERF Institutional Fund	17,617,583	10,663,168	2,016,884	-	(100.0%)
HEERF MSIs	187,358	9,684	-	-	0.0%
NSF Advanced Technological Ed	-	67,574	56,729	56,729	0.0%
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	8,685	8,685	0.0%
Perkins Title 1C Program	1,021,794	767,361	663,412	663,412	0.0%
Perkins V Reserve Innovation Grant	-	-	91,326	91,326	0.0%
Project TRANSLATES	-	6,633	82,400	82,400	0.0%
Sonoma County CCR Project	-	194,042	298,317	298,317	0.0%
TRIO Writing Success Project	417,001	435,328	437,535	437,535	0.0%
WIA-CCCCO-TANF	70,937	66,853	82,882	82,882	0.0%
TOTAL FEDERAL FUNDS	22,145,004	13,939,890	4,797,027	2,912,229	(39.3%)
STATE RESOURCES					
Adult Education Block Grant	2,448,736	3,361,114	3,684,100	4,259,646	15.6%
Basic Needs Center	-	-	18,774	464,920	2,376.4%
Basic Skills Initiative	1,296,595	1,346,853	1,378,522	1,511,586	9.7%
Board of Financial Aid Program	686,982	619,879	494,614	593,537	20.0%
CA Apprenticeship Initiative	162,274	-	-	-	0.0%
CA College Promise	1,401,036	1,426,641	1,342,571	1,648,028	22.8%
Cal Fresh Outreach SB65	-	36,602	-	-	0.0%
CalWORKs State Program	417,374	352,469	287,781	360,701	25.3%
Chafee Grant	65,000	33,750	63,000	75,600	20.0%
CIRM Stem Cell Training Program	341,382	405,847	399,667	479,601	20.0%
COVID 19 Response Block Grant State	-	1,337,398	16,943	10,000,000	58,921.8%
Culturally Competent Faculty Dev	-	32,117	-	-	0.0%
Disabled Student Program and Services	1,964,454	2,032,180	2,092,549	2,511,059	20.0%
Dream Center	71,098	65,250	-	-	0.0%
EDG Emergency Dreamer's Grant	213,030	-	-	-	0.0%
EEO Best Practice	-	16,264	-	-	0.0%
EEO Staff Diversity Program	38,730	24,034	47,646	57,175	20.0%
Emergency Financial Assistance Program	690,000	385,000	466,800	560,160	20.0%
EOPS CARE Program	133,870	155,213	99,746	149,876	50.3%
EOPS Program	1,566,882	1,824,402	1,458,692	2,405,829	64.9%
EWD - COE from RSCCD	22,653	263,994	333,018	399,621	20.0%
EWD-COE from CCCC	335,333	64,667	4,034	4,841	20.0%
Financial Aid Technology	1,290	69,262	186,892	67,768	(63.7%)
Foster and Kinship Care Education	79,695	55,546	45,240	47,502	5.0%
FT Student Success Grant Fund	1,362,488	1,723,398	3,587,721	4,305,265	20.0%
Golden State Education and Training	-	-	66,000	79,200	20.0%
Guided Pathways	414,118	228,652	28,161	75,325	167.5%
Hunger Free Campus	-	50,199	-	-	0.0%
Incarcerated Student Reentry Program	46,879	42,997	-	-	0.0%
Innovation in Higher Education	47,359	46,558	45,869	55,043	20.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
i3 Pilot	-	-	33,573	40,288	20.0%
Learning-Aligned Employment Program	-	-	2,128	2,553	20.0%
LGBTQ Support Center	-	-	4,994	5,993	20.0%
Matriculation SSSP	4,729,274	4,425,465	4,206,519	5,205,744	23.8%
Mental Health Support Program	22,028	-	294,634	353,561	20.0%
MESA Program	18,580	64,928	74,719	89,663	20.0%
Next Up Foster Youth Support Program	-	-	111,776	2,170,584	1,841.9%
Restricted Lottery Allocation	462,758	1,689,855	770,854	775,000	0.1%
Retention and Enroll Outreach SB 85	-	268,721	370,362	600,000	62.0%
Rising Scholars Network	-	-	90,111	108,133	20.0%
RN Retention Program	294,771	215,646	169,635	215,646	27.1%
SFDPH Mental Health Certificate Program	255,000	255,000	257,182	257,182	0.0%
Strong Workforce CTE Program	931,100	1,979,359	1,454,060	1,526,763	5.0%
Strong Workforce Program	2,701,544	3,170,512	2,630,362	2,761,880	5.0%
Student Equity	2,382,604	2,455,051	1,522,797	2,581,802	69.5%
Student Food and Housing Support	-	-	120,104	-	(100.0%)
Systemwide Technology & Data Security	-	-	-	250,000	0.0%
The Puente Project	428	340	2,107	2,528	20.0%
Undocumented Resource Liaisons	-	230,438	133,049	160,000	20.3%
Veterans Resource Center Fund	222,173	377,867	343,883	412,659	20.0%
TOTAL STATE FUNDS	25,827,517	31,133,468	29,354,540	48,518,309	65.3%
LOCAL RESOURCES					
Burton Book Fund	1,098	4,000	4,827	4,827	0.0%
CAI Pre-Apprenticeship & Job Training	105,978	-	-	-	0.0%
California Humanities Project	8,000	(2,482)	510	510	0.0%
CCC Nursing Program Relief Fund	11,645	-	-	-	0.0%
CCSF Children's Council	-	56,741	56,562	56,562	0.0%
CCSF-Wells Fargo Math & Science Program	30,047	-	-	-	0.0%
Center for Excellence Program Income	155	-	-	-	0.0%
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	-	-	37,102	37,102	0.0%
CHW Training Program	-	-	14,961	14,961	0.0%
Community Services Extension Prog	-	337,476	217,697	217,697	0.0%
City Build Pro-Occupational Skills	-	75,372	79,094	79,094	0.0%
Contract Education Operation	-	494,139	417,889	417,889	0.0%
ESL Processing Fees	12,330	-	2,352	2,352	0.0%
Free City College Program	665,380	665,445	150,000	200,000	33.3%
Genentech Foundation Bioscience Program	200,000	167,447	177,985	177,985	0.0%
Haas Foundation for Bridge to Succeed	-	36,446	13,265	13,265	0.0%
Haas Foundation for Guided Pathways	7,316	25,553	-	-	0.0%
Haas Professional Development Program	1,202	-	-	-	0.0%
Institute for International Students	516,363	357,286	321,068	321,068	0.0%
Koret Foundation Student Success Program	11,935	98,148	160,679	160,679	0.0%
Korte Foundation COVID Emergency Fund	22,000	2,500	-	-	0.0%
MAA-Student Health Center	129,393	15,084	138,004	2,000	(98.6%)
Metro Innovation Award Fund	192,608	195,390	139,558	139,558	0.0%
Microsoft Corp Fund	-	47,553	-	-	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
MOEWD Gen Fund-City Build Academy	428,946	444,781	444,240	444,240	0.0%
Parking Fund	-	548,045	356,505	356,505	0.0%
San Francisco Unified School Dist.	-	67,398	11,000	11,000	0.0%
SF Family Child Care Assoc Fund	735	-	-	-	0.0%
SF Mayor's Off-TV Broadcasting	164,034	155,986	98,259	98,259	0.0%
SFCCD Safety Officer's Training	1,085	12,280	22,241	22,241	0.0%
SFDHS - CalWORKs Baseline	1,722	-	-	-	0.0%
SFDPH/CBHS Drug & Alcohol Cert Prog	159,494	159,093	264,656	264,656	0.0%
SFHSA - Professional Dev Prog	-	-	-	-	0.0%
SFUSD 2015-2017	20,982	-	-	-	0.0%
Skilled Trade Training	29,850	-	-	-	0.0%
Spark Point Pilot Program	-	-	14,525	14,525	0.0%
Student Health Fees	-	1,350,035	912,325	912,325	0.0%
Tech SF Occupational Skills Training	-	90,298	149,123	149,123	0.0%
Telephone & Web Services	30,000	30,000	19,889	19,889	0.0%
Title IV-E Training Program	907,629	815,856	689,677	689,677	0.0%
Training, Tech Assist & Assessment	-	65,143	99,026	99,026	0.0%
UMOJA Community Education	5,000	10,921	19,267	19,267	0.0%
Veterans Services	6,090	8,135	(40)	(40)	0.0%
West Ed PITC Training	4,476	-	-	-	0.0%
Yosemite CCD-Child Dev Training Con	34,932	3,923	39,638	-	(100.0%)
TOTAL LOCAL FUNDS	3,720,302	6,348,169	5,071,886	4,946,243	(2.5%)
TOTAL RESTRICTED PROGRAMS	51,692,823	51,421,527	39,223,452	56,376,781	43.7%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**BOOKSTORE AUXILIARY
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	120,600	88,348	70,700	68,500	(3.1%)
Transfers In	354,394	684,155	350,000	400,000	14.3%
Total Revenue	474,994	772,503	420,700	468,500	11.4%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	428,015	436,648	431,821	447,350	3.6%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	1,183	2,511	2,450	4,000	63.3%
Equipment	-	-	-	-	0.0%
Total Expenditures	429,198	439,159	434,271	451,350	3.9%
Transfers Out	5,000	5,000	5,000	5,000	0.0%
Excess of Revenue Over Expenditures	40,796	328,344	(18,571)	12,150	(165.4%)
Beginning Fund Balance	1,378,218	1,519,014	1,947,358	2,028,787	4.2%
OPEB Fund - Increase	100,000	100,000	100,000	100,000	0.0%
ENDING FUND BALANCE	1,519,014	1,947,358	2,028,787	2,140,937	5.5%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**BOOKSTORE AUXILIARY FUND
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
8843A	BK-Commission from Sales	99,917	73,521	62,000	60,000	-3.23%
8861	Interest on Investments	20,253	14,475	8,000	8,000	0.00%
8891	Other Income	430	352	700	500	-28.57%
	Total Local Revenues	120,600	88,348	70,700	68,500	-3.11%
8981	Transfer in - General Unrestricted	-	430,912	350,000	400,000	14.29%
8982	Transfer in - General Restricted (Lost Revenue)	354,394	253,243	-	-	0.00%
	Total Transfers - In	354,394	684,155	350,000	400,000	14.29%
	Total Revenues	474,994	772,503	420,700	468,500	11.36%
Expenditures						
3201	PERS Pension expense	145,863	156,505	161,821	167,350	3.42%
3461	Post Retirement Health Care	187,741	183,816	170,000	180,000	5.9%
3652	OPEB	100,000	100,000	100,000	100,000	0.00%
3988	Benefits Expense Recovery	(5,589)	(3,673)	-	-	0.00%
	Total Benefits	428,015	436,648	431,821	447,350	3.60%
5190	Other Consulting	-	1,350	1,350	3,000	122.22%
5908	Bank Service Fees	1,183	1,161	1,100	1,000	(9.1%)
	Total Services	1,183	2,511	2,450	4,000	63.3%
7310	Transfer out - Student Programs & Services	5,000	5,000	5,000	5,000	0.00%
	Total Transfers - Out	5,000	5,000	5,000	5,000	0.00%
	Total Expenditures	434,198	444,159	439,271	456,350	3.89%
	Total Surplus/(Deficit)	40,796	328,344	(18,571)	12,150	-165.42%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

**CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	10,494	75,291	100,000	32.8%
Transfers In	790,281	856,349	755,072	1,000,000	32.4%
Total Revenue	790,281	866,843	830,363	1,100,000	32.5%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	446,558	458,353	363,101	465,000	28.1%
Benefits	248,059	239,762	184,402	234,000	26.9%
Supplies & Materials	45,707	108,624	205,584	268,800	30.7%
Services & Other Operating	49,957	57,963	77,276	125,200	62.0%
Equipment	-	2,141	-	7,000	0.0%
Total Expenditures	790,281	866,843	830,363	1,100,000	32.5%
Transfers Out	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	-	-	-	-	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24**

CAFETERIA FUND DETAIL

Acct	Account Title	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
8848	CAFE-Food Sales	-	10,493	75,291	100,000	32.8%
8848A	Retail Sales	-			-	0.0%
8849	CAFE-Beverage Sales	-			-	0.0%
8849A	CAFE-OVERRINGS	-	1	-	-	0.0%
8849C	Meal Card	-			-	0.0%
	Total Local Revenues	-	10,494	75,291	100,000	32.8%
8981	Transfer in - General Unrestricted	790,281	241,206	755,072	1,000,000	32.4%
8982	Transfer in - General Restricted	-	615,143	-	-	0.0%
	Total Transfers	790,281	856,349	755,072	1,000,000	32.4%
	Total Revenues	790,281	866,843	830,363	1,100,000	32.5%
2110	Classified-Reg	100,166	98,927	13,704	95,000	593.2%
2210	Instructional Aides-Reg	-	-	-	-	0.0%
2390	Classified-NI Cafeteria	346,392	359,426	349,397	370,000	5.9%
	Total Classified Salaries	446,558	458,353	363,101	465,000	28.1%
3305	OASDI - Classified SEIU	26,516	27,357	21,108	22,000	4.2%
3325	Medicare - Classified SEIU	6,201	6,398	4,937	5,000	1.3%
3405	Health Plan - Classified SEIU	79,519	79,262	65,177	90,000	38.1%
3425	Dental - Classified SEIU	11,468	10,879	8,127	12,000	47.7%
3435	Life Insurance - Classified SEIU	621	587	442	1,000	126.2%
3505	SUI - Classified SEIU	323	2,321	1,675	4,000	138.8%
3605	Workers Comp - Classified SEIU	6,990	7,171	8,077	10,000	23.8%
3652	OPEB	6,393	4,572	8,126	10,000	23.1%
3705	SF Retirement - Classified SEIU	110,029	101,214	66,733	80,000	19.9%
	Total Benefits	248,059	239,762	184,402	234,000	26.9%
4102	Textbooks	-	-	-	1,000	0.0%
4211	Cafeteria-COGS (Food)	35,124	70,173	143,969	184,000	27.8%
4212	Cafeteria-COGS (Beverage)	(187)	1,735	6,116	10,000	63.5%
4301	Printing Supplies	-	-	-	400	0.0%
4302	Computer Supplies	-	-	-	400	0.0%
4303	Other Supplies	2,415	6,305	8,614	14,000	62.5%
4305	Instructional Supplies	660	1,704	159	3,000	1,786.8%
4402	Uniforms	82	6,452	13,139	14,000	6.6%
4403	Tableware/Linen	-	7,759	7,194	10,000	39.0%
4405	Paper/Plastic Supplies	7,419	13,847	15,908	20,000	25.7%
4406	Cleaning Supplies	194	647	10,485	12,000	14.4%
	Total Supplies	45,707	108,624	205,584	268,800	30.7%
5130	Dues and Memberships	750	750	750	3,000	300.0%
5632	Copier Leases	-	-	-	-	0.0%
5633	Other Leases	16,355	15,200	19,750	20,000	1.3%
5640	Maint & Repair - Non-Equipment	-	-	-	-	0.0%
5650	Maint & Repair - Equipment	30,516	40,872	47,928	80,000	66.9%
5906	Credit Card Fees	1,260	530	1,227	9,000	633.5%
5907	Over/Short	279	65	41	200	387.8%
5910	Other Expenses	798	546	580	1,000	72.4%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT TENTATIVE
BUDGET 2023-24

CAFETERIA FUND DETAIL					
5912 Fees for Services	-	-	7,000	12,000	71.4%
Total Services	49,957	57,963	77,276	125,200	62.0%
6413 Add-Computer Equipment				2,000	0.0%
6414 Add-Miscellaneous Equipment	-	-	-	2,000	0.0%
6431 Repl-Furniture/Fixtures				1,000	0.0%
6454 Add-Expendable Misc Equipment		2,141	-	2,000	0.0%
Total Equipment	-	2,141	-	7,000	100.0%
 Total Expenditures	 790,281	 866,843	 830,363	 1,100,000	 32.5%
 Total Surplus/(Deficit)	 0	 (0)	 (0)	 0	 0.0%

8. TENTATIVE BUDGET RESOLUTION

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2023-24

DATE: June 22, 2023
SUBJECT: Tentative Budget 2023-24

BACKGROUND:

The California Code of Regulations requires the governing board of each community college district to adopt a tentative budget on or before June 30th of each year. The Tentative Budget for 2023-24 presents our anticipated expenses, unavoidable cost increases, and anticipated state and local revenue.

Tentative Budget for 2023-24

The 2023-24 Tentative Budget is based on General Fund Unrestricted, General Fund Restricted, and other projected revenue and resources totaling \$266,421,146. This amount represents the sum of our state apportionment, local revenue, transfers, and fees.

The recommended 2023-24 Tentative Budget is proposed by the Chancellor and submitted to the Board of Trustees for approval.

Part 1: Adoption 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 adopts the Tentative Budget for 2023-24, 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 22, 2023, shall be incorporated in the 2023-24 Tentative Budget and a copy of the 2023-24 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 Adoption Budget are hereby appropriated to the funds and departments indicated in the Adoption 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, 2023-24.

Part 2: General Fund Restricted

Section 1 The General Fund - Restricted portion of the San Francisco Community College District Adoption 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 2023-24 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 Adoption 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 2023-24 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 2023-24

Section 1 Because total appropriations contained in the Adoption 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: Approve the 2023-24 Tentative Budget.

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 2023-24 Tentative Budget.

Approved by:

Trustees

Yes

No

Alan Wong, President

Anita Martinez, Vice President

Aliya Chisti

Dr. Murrell Green

Susan Solomon

Shanell Williams

Vick Van Chung

Heather Brandt, Student Trustee