CITY COLLEGE OF SAN FRANCISCO

DRAFT – V4
WORKING DOCUMENT
For Discussion Purposes ONLY

ADOPTED BUDGET

FISCAL YEAR
JULY 1, 2024 - JUNE 30, 2025

OUR VISION & MISSION STATEMENT

OUR VISION

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

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

MISSION STATEMENT

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

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

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

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

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

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

BOARD OF TRUSTEES

Alan Wong, *Trustee and Board President*
Anita Martinez, *Trustee and Board Vice President*
Aliya Chisti, *Trustee*
Vick Van Chung, *Trustee*
Murrell Green, *Trustee*
Susan Solomon, *Trustee*
Shanell Williams, *Trustee*
Heather Brandt, *Student Trustee*

ABOUT THE DISTRICT

With six active locations woven throughout our city, CCSF is a multicultural, accessible, and affordable provider of higher education of the highest quality. With an unparalleled selection of classes and accomplished faculty, City College offers over 300 degrees and certificates, transferable credits, online courses, and career advancement and personal development classes.

In addition to the Ocean Campus, City College has five centers throughout the San Francisco, each with its very own distinct identity, offering an authentic sense of the surrounding area, culture, and people. We also have City Online which allows a student to take courses from anywhere throughout California.

EXECUTIVE LEADERSHIP

Mitchell Bailey	Interim Chancellor
Lisa Cooper-Wilkins	Vice Chancellor for Student Affairs
David Yee	Interim Vice Chancellor for Academic Affairs
Yulian Ligioso	Interim Vice Chancellor for Finance & Administration
Adil Ahmed	Associate Vice Chancellor for Finance & Administration
Alberto Vasquez	Associate Vice Chancellor for Facilities
Kristin Charles	Associate Vice Chancellor for Institutional advancement and Effectiveness and Accreditation Liaison
Marie Billie	Interim Associate Vice Chancellor for Human Resources
Mario Vasquez	Chief of Police

FINANCE DEPARTMENT

Vaishali Jogi	Sr. System Accountant
Derek Joe	Sr. Administrative Analyst
Benjamin Lee	Bond Accountant
Vaishali Jogi	Sr. System Accountant
Marilyn Weed	Sr. System Accountant
Nicki Pun	Sr. System Accountant
Lisa Ye	Principal Accountant
Marian Asu	Principal Accountant
Teddy Zhong	Principal Accountant

PARTICIPATORY GOVERNANCE BUDGET COMMITTEE

(subcommittee of the Participatory Governance Council)

Adil Ahmed	Chair
Garth Kwiecien	Member
Susan Atwood	Member
Ekaterina Fuchs	Member
Jessica Buchsbaum	Member
Maria Salazar-Colon	Member
Michael Snider	Member
David Delgado	Member
Petrina Pledger	Member
Jenny Thach	Member

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SUMMARY OF FY25 STATE BUDGET

On June 13, 2024, Governor Gavin Newsom released his enacted budget proposal for the State of California. The newly enacted budget would spend nearly $212 billion General Fund in 2024-25, a decline of about $12 billion from the prior year. Despite the deficit, the budget would still spend $16 billion General Fund more than the level seen just two years ago in 2022-23. The three future years included in the forecast would continue that long-term growth trend in spending, which would exceed revenues throughout that timeframe and likely longer. The budget is precariously balanced through 2025-26, but only on paper while using the Governor's more optimistic tax revenue assumptions and ignoring billions in spending that is likely to occur. The enacted spending path is on pace to create operating deficits of $14 billion in 2026-27 and $18 billion in 2027-28, even without a decline in revenue or further increase in spending.

The deficit solutions in the enacted budget total nearly $47 billion according to the Governor's estimate and are solved as follows:

- Reductions—$16.0 billion. The Budget reduces funding for various items.
- Revenue/Internal Borrowing—$13.6 billion. The Budget includes additional revenue sources and borrows internally from special funds.
- Reserves—$6.0 billion. The Budget withdraws $12.2 billion from the BSA over the next two fiscal years—$5.1 billion in 2024-25 and $7.1 billion in 2025-26—and $900 million from the Safety Net Reserve in 2024-25.
- Fund Shifts—$6.0 billion. The Budget shifts certain expenditures from the General Fund to other funds.
- Delays and Pauses—$3.1 billion. The Budget minimizes the use of delays to avoid both increased future obligations and potential shortfalls.
- Deferrals—$2.1 billion. The Budget defers certain payments to later years.

The state budget, however, maintains core programs serving millions of California's most vulnerable populations and includes continued investments in vital programs.

Specific to the community colleges:

Base Adjustments

- Apportionments Cost-of-Living Adjustment and Growth—An increase of approximately $100.2 million ongoing Proposition 98 General Fund to reflect a cost-of-living adjustment for apportionments of 1.07-percent, and an increase of approximately $28.1 million ongoing Proposition 98 General Fund to support 0.5-percent enrollment growth.
- Budget Year Student-Centered Funding Formula (SCFF) Apportionments Costs—An increase of approximately $22.1 million one-time Proposition 98 General Fund to support SCFF costs in 2024-25.
- Current Year SCFF Apportionments Costs—An increase of approximately $545.8 million one-time Public School System Stabilization Account to support SCFF costs for 2023-24.

- SCFF Deferrals—The Budget reflects SCFF apportionment deferrals from 2023-24 to 2024-25 of approximately $446.4 million and from 2024-25 to 2025-26 of approximately $243.7 million. Additionally, the Budget reflects approximately $241.8 million in categorical program deferrals from 2022-23 to 2023-24, with the deferred amounts being repaid using Public School System Stabilization Account resources; $217.7 million of the repayment will support the SCFF in 2023-24.
- CCC Categorical Program COLA—An increase of $13.1 million ongoing Proposition 98 General Fund to provide a 1.07-percent COLA for select categorical programs and the Adult Education Program.
- Apprenticeships—A one-time increase of approximately $1.1 million Proposition 98 General Fund to support prior years' apprenticeships program costs.
- Local Property Tax Adjustment—A decrease of $256.7 million ongoing Proposition 98 General Fund as a result of increased offsetting local property tax revenues.
- Higher Education Student Housing—Establishes a statewide lease revenue bond program to support the construction of 13 community college affordable student housing facilities.

One-time and Limited-Term Investments

- Nursing Program Support—$60 million one-time Proposition 98 General Fund per year for five years to support the CCC Strong Workforce Program to expand nursing programs and Bachelor of Science in Nursing partnerships to develop, educate, and maintain the next generation of registered nurses through the community college system.
- Support for Financial Aid Offices—$20 million one-time Proposition 98 General Fund to support campus financial aid offices.
- E-Transcript California—$12 million one-time Proposition 98 General Fund to support the continued development of e-Transcript California and to provide grants to districts to support local costs related to one-time connectivity, setup, and integration of the e-Transcript platform.
- Mapping Articulated Pathways for Credit for Prior Learning—$6 million one-time Proposition 98 General Fund to support a demonstration project that will embed credit for prior learning policies into educational pathways that provide support for working adults seeking to improve their economic mobility through community college educational programs.
- Pathways for Low-Income Workers for Demonstration Project—$5 million one-time Proposition 98 General Fund provided to support the CCC Strong Workforce Program shall be used for a demonstration project that would support the development of educational pathways for low-income working learners.

ANNUAL BUDGET DEVELOPMENT CALENDAR

Revised – January 23, 2024

November	1st Quarter 311-Q due to State Chancellor's Office by November 15th. 311-Q reviewed at Board Subcommittee and Stated Meetings. Budget Committee receives briefing on 311-Q.
November	PGC Budget Committee reviews 311 –Q Report. Full PGC Counsel reviews 311 – Q Report.
January	Governor's Budget released by January 10. Finance to receive enrollment projections for the next fiscal year. Preliminary revenue and draft assumptions from Governor's Budget reviewed with Board Subcommittee, Board, and Budget Committee. Budget prepares mid-year projections and department preliminary budget sheets.
February	Active positions rolled into budget module. Review of preliminary position budgets. Department prior and current line-item Division Budget sheets issued, with instructions and due dates distributed to Vice Chancellors for distribution to managers with budget responsibility. 2nd Quarter report due February 15th. 311-Q reviewed at Board Subcommittee and Stated Meeting. Budget Committee receives briefing on 311-Q.
February	PGC Budget Committee review mid-year projections and department preliminary budget sheets. PGC Budget Committee Review enrollment projections for the next upcoming year, Schedule C, First principal Apportionment (P1). Full PGC Counsel reviews mid-year projections and department preliminary budget sheets. PGC Counsel Review enrollment projections for the next upcoming year, Schedule C, First principal Apportionment (P1).
March	Roll over of non-salary budgets into budget module. Meet with Budget Managers to go over budget requirements for next fiscal year. Division budget sheets due at end of March.
March	PGC Budget Committee review non salary budgets. Full PGC Counsel reviews non salary budgets.
April	Review of Division Budget sheets and input into budget system. Position control worksheets are sent to the Vice Chancellors and Chancellor. Preliminary budget to be completed mid-April with review by Chancellor's Cabinet, Budget Committee, and the Participatory Governance Committee in May.
April	PGC Budget Committee reviews preliminary budget. Full PGC Counsel reviews preliminary budget.
May	3rd Quarter 311-Q due by May 15th. June enacted presented by May 15th with updates to preliminary budget based on June enacted adjustments. Tentative Budget and 311-Q reviewed at Board Subcommittee and Stated Meetings. Budget Committee and Participatory Governance Committee receives briefing on 311-Q and Preliminary Budget.
May	PGC Budget Committee reviews tentative budget and make a recommendation to full PGC Counsel. Full PGC Council reviews tentative budget.

June	Tentative Budget approved by June 15th. Budget office presents end of year projections at Board Subcommittee and Stated meetings. Purchasing for next fiscal year open on June 15th.
July	Year-end closing and establishment of actual ending balances. Review of prior-year impact on Tentative Budget and any necessary changes. Review of any adjustments at Board Subcommittee and Board meetings.
August	Adoption Budget draft prepared for review by Board Subcommittee and campus governance groups. Final review by Chancellor's Cabinet.
August	PGC Budget Committee reviews first review of the Adoption final draft budget and makes recommendation to full PGC Council. Full PGC Council reviews first review of the Adoption final draft budget and makes recommendation.
September	Public Hearing and adoption of Final Budget. File report with county and state agencies. Complete year-end process for annual audit.
September	PGC Budget Committee Training
October	Review of prior year actuals, enrollment, and other impacts to prior year budget. Submit all materials required for final audit. Completion and submission of the 311-Annual Financial Report by October 15th. Submit 311-A to Board Subcommittee and Board for review at stated meetings.
October	PGC Budget Committee reviews of prior year actuals, enrollment, and other impacts to prior year budget. Submit all materials required for final audit. Completion and submission of the 311-Annual Financial Report by October 15th. Submit 311-A to Board Subcommittee and Board for review at stated meetings.

PRINCIPLES OF SOUND FISCAL MANAGEMENT

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

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

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

To the extent that the foregoing principles repeat or paraphrase mandates already in existence, these underlying mandates shall continue to be legally binding. Otherwise, these principles, by themselves, shall be applied to the extent that existing state and district funding is available.

BUDGET PRINCIPLES AND ASSUMPTIONS

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

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

Guiding Principles

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

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

General Assumptions

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

Revenue Assumptions

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

Expenditure Assumptions

- Salary increase of 3% for Faculty and Administrators.
- Salary increase of 2% for Classified.
- One-time costs for district elections ($800k).

STUDENT CENTER FUNDING FORMULA (SCFF)

The Student Centered Funding Formula determines how community colleges are funded, at least in part, in how well their students are faring. Through the formula, California's community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include:
    - the number of students earning associate degrees and credit certificates,
    - the number of students transferring to four-year colleges and universities,
    - the number of students who complete transfer-level math and English within their first year,
    - the number of students who complete nine or more career education units, and
    - the number of student who have attained the regional living wage.

The Student Centered Funding Formula's metrics are in line with the goals and commitment set forth in the California Community Colleges' *Vision 2030*.

HOLD HARMLESS

Districts receive no less than their 2017-18 Total Computation Revenue (TCR) plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extends the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. City College of San Francisco and Compton College have hold harmless for one more year than most Districts (through FY25-26). A district's 2024-25 TCR will represent its new "funding Floor" below which it cannot drop.

CCSF's TCR and Hold Harmless Data

Total Computation Revenue 2017-2018		128,356,691	
Cola 2018-2019	2.71%	3,478,466	
Total Computation Revenue 2018-2019		131,835,157	
Cola 2019-2020	3.26%	4,297,826	
Total Computation 2019-2020		136,132,983	
Cola 2021-2022	5.07%	6,901,942	
Total Computation Revenue 2021-2022		143,034,926	
Cola and Base and Basic Increase 2022-23	6.56%	9,383,091	
Total Computation Revenue 2022-2023 Schedule C		152,418,017	
Cola 2023-24	8.22%	12,528,761	
Total Computation Revenue 2023-2024		164,946,778	*Schedule C P2
Cola 2024-25	1.07%	1,764,931	
Total Comptation Revenue 2024-25		166,711,708	
Total SCFF before Hold Harmless		129,928,120	
Hold Harmless		**36,783,589**	

*Schedule C P2
https://www.cccco.edu/-/media/CCCCO-Website/docs/apportionment/2023-24-P2-Exhibit-C.pdf?la=en&hash=6FFD7F8A9AB99C39D02DBBA7DFDA26784AD41847

SCFF CALCULATIONS

San Francisco CCD

2024-25 Tentative Budget Schedule C P2

Cola FY 2024-25 **1.07%**

			Total	1.07%		2023-24
				FTES	Rate	Total
Base Allocation			Basic Allocation			20,067,725
	Credit FTES:		3-Year Average Credit	10,599.00	5,294	56,111,600
			Incarcerated Credit	4.00	7,425	
			Special Admit	165	7,425	1,222,312
			CDCP	2,070	7,425	15,365,288
			Non Credit	1,521	4,464	6,787,378
	Non-Credit FTES		Subtotal	**14,358.05**		**99,554,303**
			Total	**14,358.05**		**99,554,303**
				Headcount	**Rate**	
Supplemental Allocation			Pell Grant Recipients	4,086.00	1,252	5,115,526
			AB540 Students	536.00	1,252	671,053
			California Promise Grant Recipients	8,235.00	1,252	10,309,925
			Total	**12,857.00**		**16,096,504**
				Outcomes	**Rate**	
Student Success Allocation	All Students:		Associate Degrees	841.00	2,214	1,862,347
			Associate Degrees for Transfer	404.33	2,953	1,194,094
			Credit Certificates	982.33	1,477	1,450,541
			Nine or More CTE Units	2,986.00	738	2,203,104
			Transfer	1,009.33	1,108	1,118,062
			Transfer Level Math and English	491.33	1,477	725,514
			Achieved Regional Living Wage	3,638.00	738	2,684,156
			Subtotal	**10,352.32**		**11,237,818**
	Pell Grant Recipients Bonus:		Associate Degrees	197.33	838	165,337
			Associate Degrees for Transfer	387.67	1,117	432,959
			Credit Certificates	331.00	559	185,002
			Nine or More CTE Units	1,030.00	279	287,322
			Transfer	440.33	419	184,692
			Transfer Level Math and English	169.67	559	94,831
			Achieved Regional Living Wage	538.67	279	150,264
			Subtotal	**3,094.67**		**1,500,407**
	California Promise Grant Recipients Bonus:		Associate Degrees	588.33	559	328,828
			Associate Degrees for Transfer	286.00	745	213,037
			Credit Certificates	557.00	372	207,169
			Nine or More CTE Units	1,757.33	186	326,809
			Transfer	631.33	279	176,112
			Transfer Level Math and English	236.33	372	87,900
			Achieved Regional Living Wage	1,071.33	186	199,234
			Subtotal	**5,127.65**		**1,539,088**
			Total	**18,574.64**		**14,277,313**
			Total SCFF before Hold Harmless			**129,928,120**
			Hold Harmless Funding			**36,783,589**
			Total TCR 2024-25			**166,711,708**

DESCRIPTION OF FUNDS

Unrestricted General Fund (Fund 11)

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

Designated Funds (Fund 15)

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

Parcel Tax (Fund 39)

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

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

Restricted General Fund (Fund 12)

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

Description of Funds (con't)

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

Fund 22 – Cafeteria Fund

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

Fund 21 – Child Development

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

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

Fund 41 – Capital Projects

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

Fund 40 - Capital Projects

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

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

Internal Services Fund (Fund 61)

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

Sub-fund 611	Worker's Compensation
Sub-fund 612	Retiree Health Payment Pool
Sub-fund 614	Retiree Health Care

Insurance (OPEB) Sub-Fund 611 – Worker's Compensation

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

Sub-Fund 611 - Workers' Compensation

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

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

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

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

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

Fund 71 – Financial Aid

Fund 71 is used to account for the receipt and disbursement of monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE

(Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

Multiple Year Projections

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Net TCR	150,555,863	163,084,624	158,997,974	158,997,974	158,997,974	158,997,974
COLA	6.56%	8.22%	1.07%	0.00%	0.00%	0.00%
	ACTUAL	**PRELIMINARY**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
Fiscal Year	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**
Net TCR	**150,555,863**	**163,084,624**	**158,997,974**	**158,997,974**	**158,997,974**	**158,997,974**
Other State Revenues	13,041,658	6,655,188	11,926,398	11,926,398	11,926,398	11,926,398
Other Local Revenues	40,401,883	37,740,050	41,024,444	41,024,444	41,024,444	41,024,444
Transfers In	362,253	10,682,879				
Total Unrestricted Rev	**204,361,657**	**218,162,741**	**211,948,816**	**211,948,816**	**211,948,816**	**211,948,816**
	ACTUAL	**PRELIMINARY**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
Expenditures	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**
Academic Salaries	61,654,262	74,902,359	74,587,160	77,570,646	79,122,059	80,704,501
Administrative Salaries	5,760,210	7,648,977	8,285,543	8,616,965	8,789,304	8,965,090
Classified Salaries	41,081,593	46,466,187	47,475,866	48,425,383	49,393,891	50,381,769
Employee Benefits	56,046,516	56,865,077	54,360,976	55,448,196	56,557,159	57,688,303
Supplies and Materials	946,613	864,045	1,121,278	1,121,278	1,121,278	1,121,278
Other Operating	17,179,549	13,695,321	16,880,652	15,090,283	15,363,283	15,636,283
Capital Outlay	2,385,220	1,858,911	2,282,410	2,282,410	2,282,410	2,282,410
Other Outgo*	13,708,054	4,850,000	4,350,000	3,350,000	3,350,000	3,350,000
Contengency Reserve			1,000,000			
Total Expenditures & Outgo	**198,762,017**	**207,150,877**	**210,343,885**	**211,905,161**	**215,979,385**	**220,129,633**
Beginning Fund Balance	**26,637,838**	**19,060,008**	**30,071,872**	**31,676,803**	**31,720,458**	**27,689,889**
Prior year Adjustments	(13,210,557)	**0**				
Surplus/(Deficit)	5,599,640	**11,011,864**	**1,604,931**	**43,655**	**(4,030,569)**	**(8,180,817)**
Net Ending Fund Balance	**19,026,921**	**30,071,872**	**31,676,803**	**31,720,458**	**27,689,889**	**19,509,072**
Prepaid Asset (Mission Lease)	33,087	0	0	0	0	0
Fund Balance	**19,060,008**	**30,071,872**	**31,676,803**	**31,720,458**	**27,689,889**	**19,509,072**
UGF Cash Reserve Balance +Parcel Tax %	**9.59%**	**14.52%**	**15.06%**	**14.97%**	**12.82%**	**8.86%**
Unrestricted General Fund %	**10.64%**	**16.05%**	**15.68%**	**16.51%**	**14.12%**	**9.74%**

FY 2023-24 Actuals includes Transfer In (Mission Lease $ 8.4 million)
FY 2023-24 Actuals includes Tranfer In (Indirect Costs $2.3M)
FY 2024-25 Faculty salary increase includes 3% ongoing and 2% Step and Column (Seniority)
FY 2024-25 Administrators salary increase includes 3% on going and 2% Step and Column (Seniority)
FY 2024-25 Classified salary increase include 2% ongoing and 2% Step and Column (seniority)

FY 2024-25 Deficit Factor 3.512% $5.8 millions included in the revenues

FY 2025-26 Faculty salary increase includes 2% ongoing and 2% Step and Column (Seniority)

FY 2025-26 Administrators salary increase includes 2% ongoing and 2% Step and Column (Seniority)
FY 2025-26 Classified salary include 2% Step and Column (Seniority)
FY 2026-27 and 2027-28 include for all unit 2% Step and Column (Seniority)

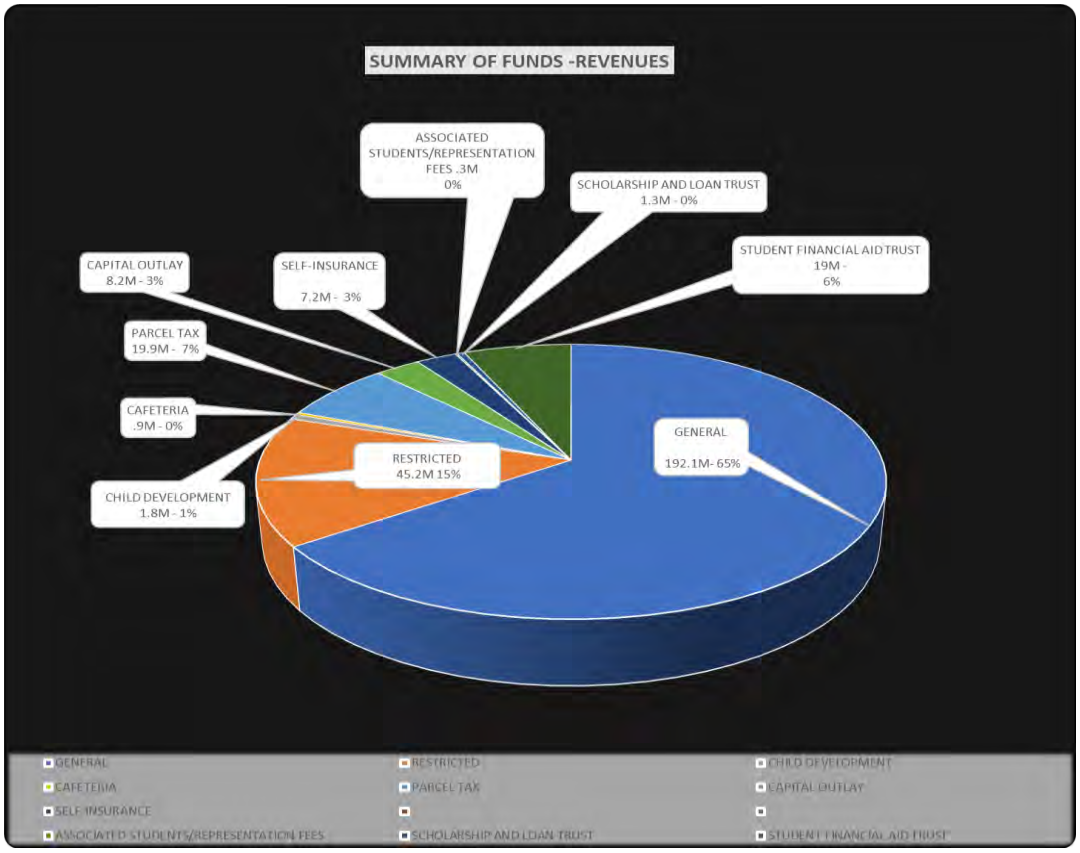
Transfer Out and Others Outgo	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Cafeteria	800,000	800,000	800,000	800,000
Bookstore	350,000	350,000	350,000	350,000
Capital Outlay	2,500,000	2,000,000	1,000,000	1,000,000
Comtengency Reserve	0	1,000,000	0	0
OPEB	1,200,000	1,200,000	1,200,000	1,200,000
Total	**4,850,000**	**5,350,000**	**3,350,000**	**3,350,000**

SUMMARY OF FUNDS REVENUES

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2024-2025

SUMMARY OF FUNDS
REVENUES

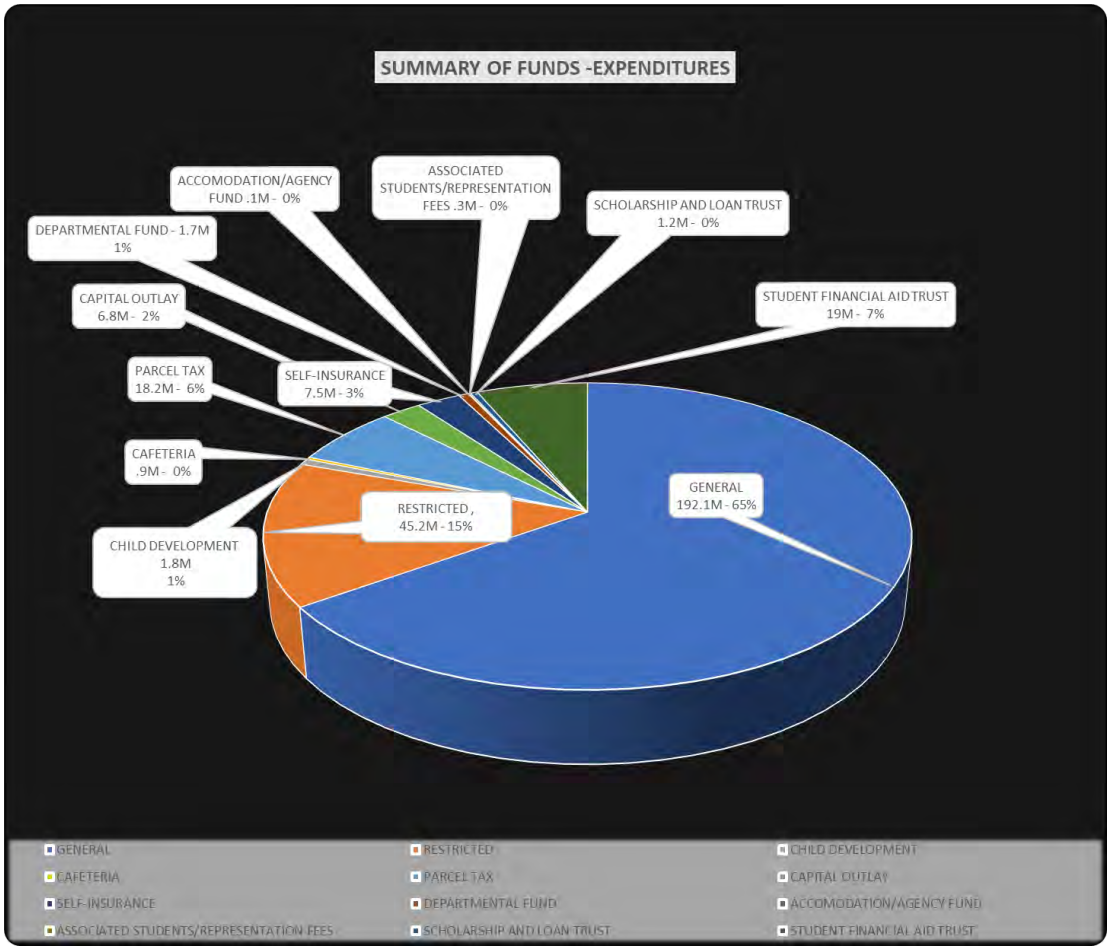
Fund	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 ADOPTION BUDGET	% CHANGE
GENERAL	172,972,793	181,434,512	184,681,659	198,471,436	192,125,370	-3%
RESTRICTED	54,441,486	49,487,157	38,309,229	44,431,731	45,083,806	1%
TOTAL GENERAL FUND	227,414,279	230,921,669	222,990,888	242,903,167	237,209,176	-2%
CHILD DEVELOPMENT	759,889	1,638,962	966,524	1,893,430	1,828,552	-3%
CAFETERIA	790,281	866,843	848,581	897,519	840,000	-6%
PARCEL TAX	19,518,635	19,625,373	19,679,999	19,691,305	19,823,446	1%
CAPITAL OUTLAY	2,080,055	3,611,092	5,461,782	5,938,089	8,099,608	36%
SELF-INSURANCE	3,722,311	14,424,865	14,085,555	7,158,774	7,200,000	1%
DEPARTMENTAL FUND	143,971	205,501	314,010	161,978	-	-100%
ACCOMODATION/AGENCY FUND	1,250	41,195	13,882	33,240	-	-100%
ASSOCIATED STUDENTS AND REPRESENTATION FE	284,645	319,766	297,420	289,213	349,000	21%
SCHOLARSHIP AND LOAN TRUST	1,542,147	1,172,392	1,428,651	1,326,112	1,280,000	-3%
STUDENT FINANCIAL AID TRUST	23,554,436	30,069,167	17,443,426	18,960,251	19,000,000	0%
						0%
TOTAL OTHER FUNDS	52,397,621	71,975,156	60,539,830	56,349,910	58,420,606	4%
						0%
TOTAL REVENUE	279,811,899	302,896,825	283,530,718	299,253,077	295,629,782	-1%



SUMMARY OF EXPENDITURES

SUMMARY OF FUNDS
EXPENDITURES

Fund	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PRELIMINARY ACTUAL	2024-25 ADOPTION BUDGET	% CHANGE
GENERAL	165,214,621	172,170,912	179,048,929	187,459,572	192,081,009	2%
RESTRICTED	52,632,546	50,340,304	35,653,050	45,804,449	45,086,806	-2%
TOTAL GENERAL FUND	217,847,167	222,511,216	214,701,979	233,264,021	237,167,815	2%
						0%
CHILD DEVELOPMENT	765,514	976,470	1,044,827	1,005,607	1,828,552	82%
CAFETERIA	790,281	866,843	848,581	982,567	791,581	-19%
PARCEL TAX	19,518,635	19,625,373	19,679,999	19,691,305	18,262,876	-7%
CAPITAL OUTLAY	1,295,000	1,406,464	1,277,227	11,933,224	6,839,046	-43%
SELF-INSURANCE	5,778,773	6,359,238	15,020,983	7,158,774	7,540,000	5%
DEPARTMENTAL FUND	158,630	272,476	286,125	168,132	1,669,226	893%
ACCOMODATION/AGENCY FUND	5,803	7,842	24,810	14,933	100,330	572%
ASSOCIATED STUDENTS/REPRESENTATION FEES	145,081	216,493	249,007	148,433	308,129	108%
SCHOLARSHIP AND LOAN TRUST	1,650,452	1,137,613	1,198,909	1,197,532	1,200,350	0%
STUDENT FINANCIAL AID TRUST	23,825,030	30,403,158	18,260,471	18,960,251	19,000,000	0%
						0%
TOTAL OTHER FUNDS	53,933,199	61,271,970	57,890,939	61,260,759	57,540,089	-6%
						0%
TOTAL EXPENDITURE	271,780,367	283,783,187	272,592,918	294,524,780	294,707,904	0%



FTES FUNDING SUMMARY

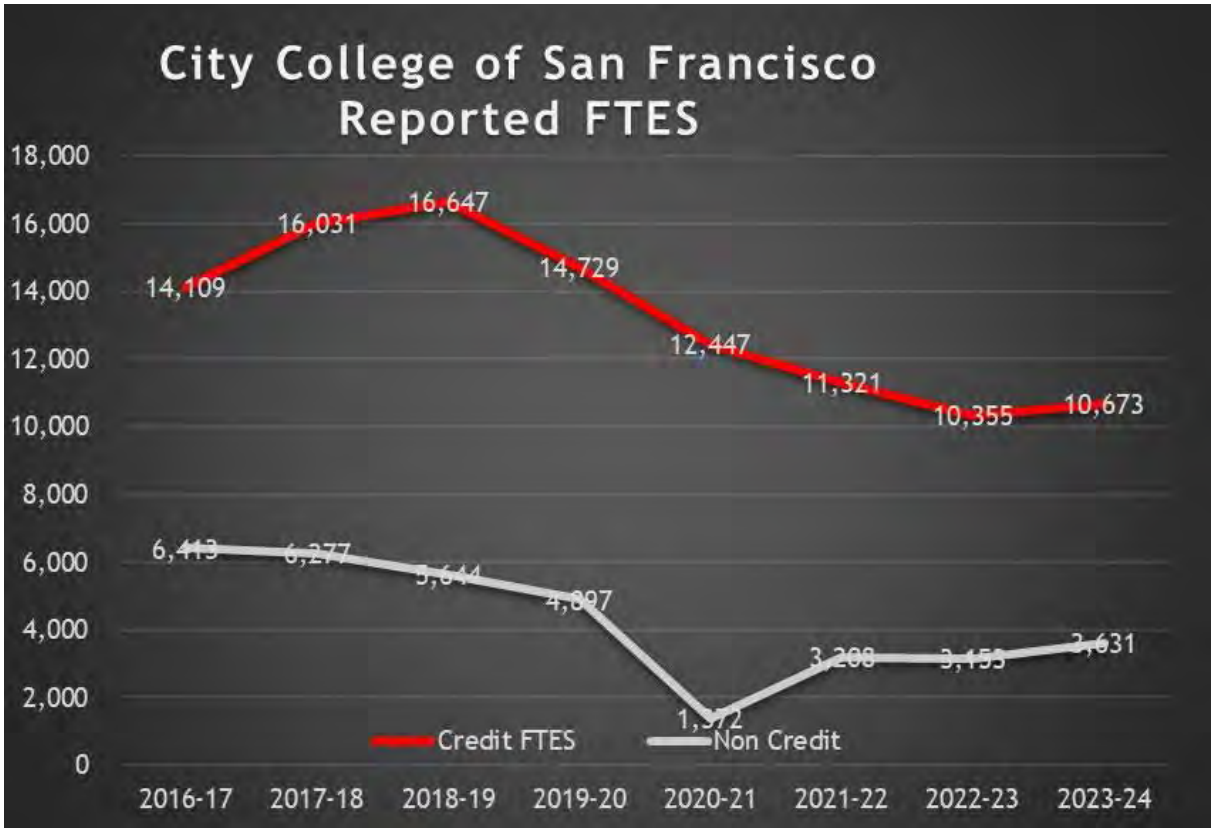
FULL TIME EQUIVALENT STUDENTS (FTES) FUNDING SUMMARY

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

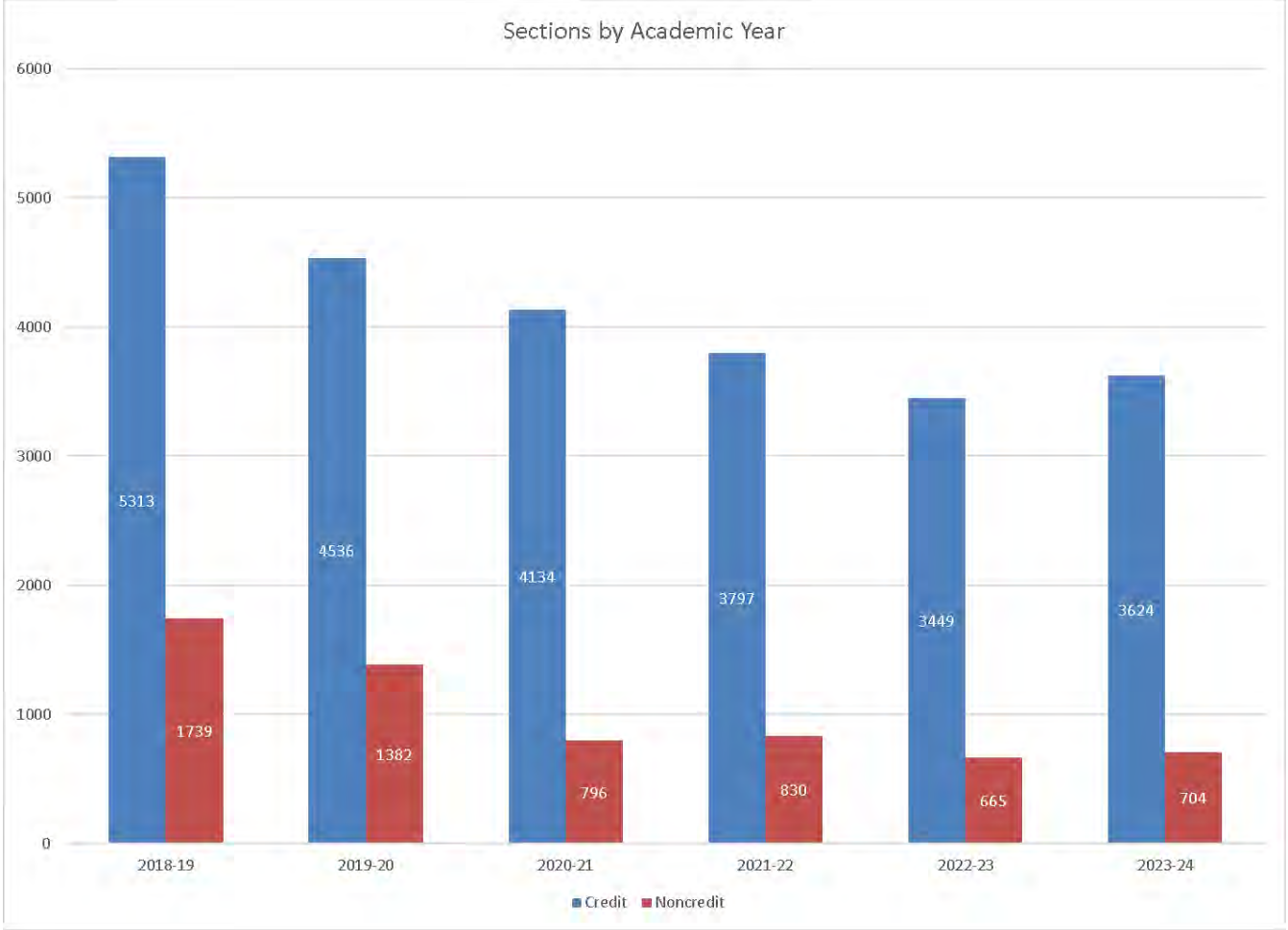
Summary FTES

Sources Schedule C

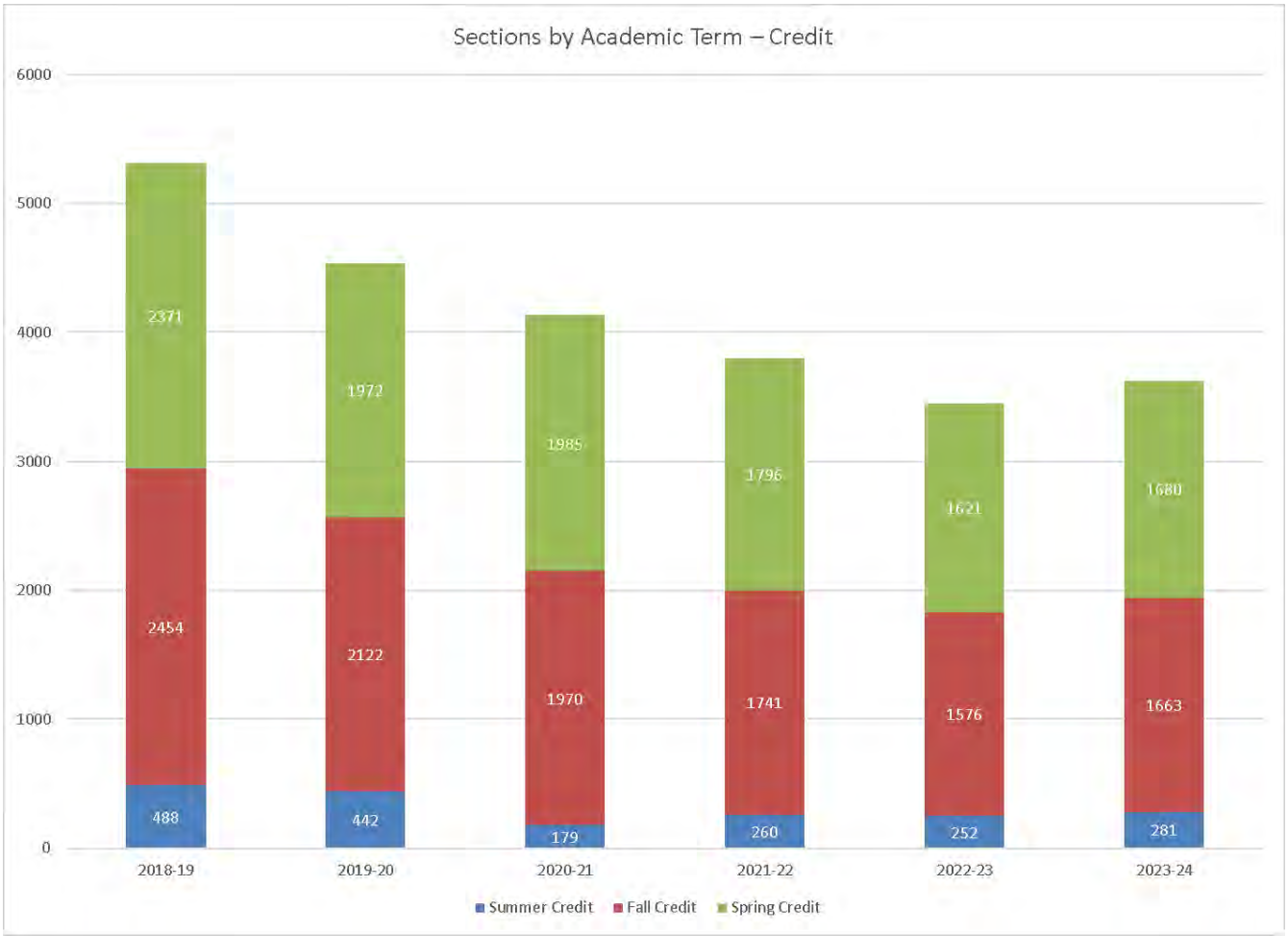
	Recal 2016-17	Recal 2017-18	Recal 2018-19	Recal 2019-20	Recal 2020-21	Recal 2021-22	Recal 2022-23	P1 2023-24
Credit FTES	14,109	16,031	16,647	14,729	12,447	11,321	10,355	10,673
Non Credit	6,413	6,277	5,644	4,897	1,372	3,208	3,153	3,631
Total	**20,522**	**22,309**	**22,291**	**19,626**	**13,820**	**14,529**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



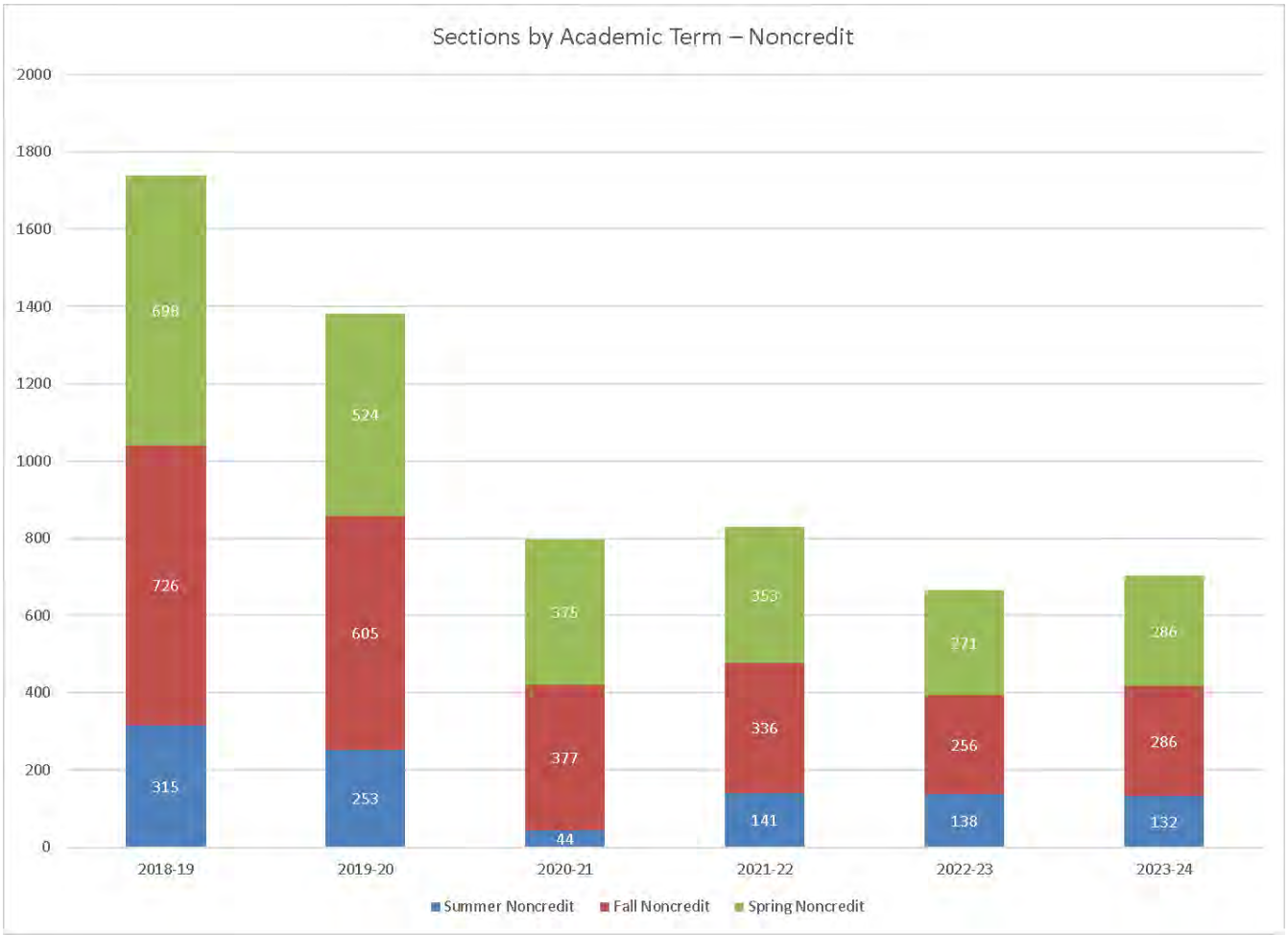
SECTIONS BY ACADEMIC YEAR



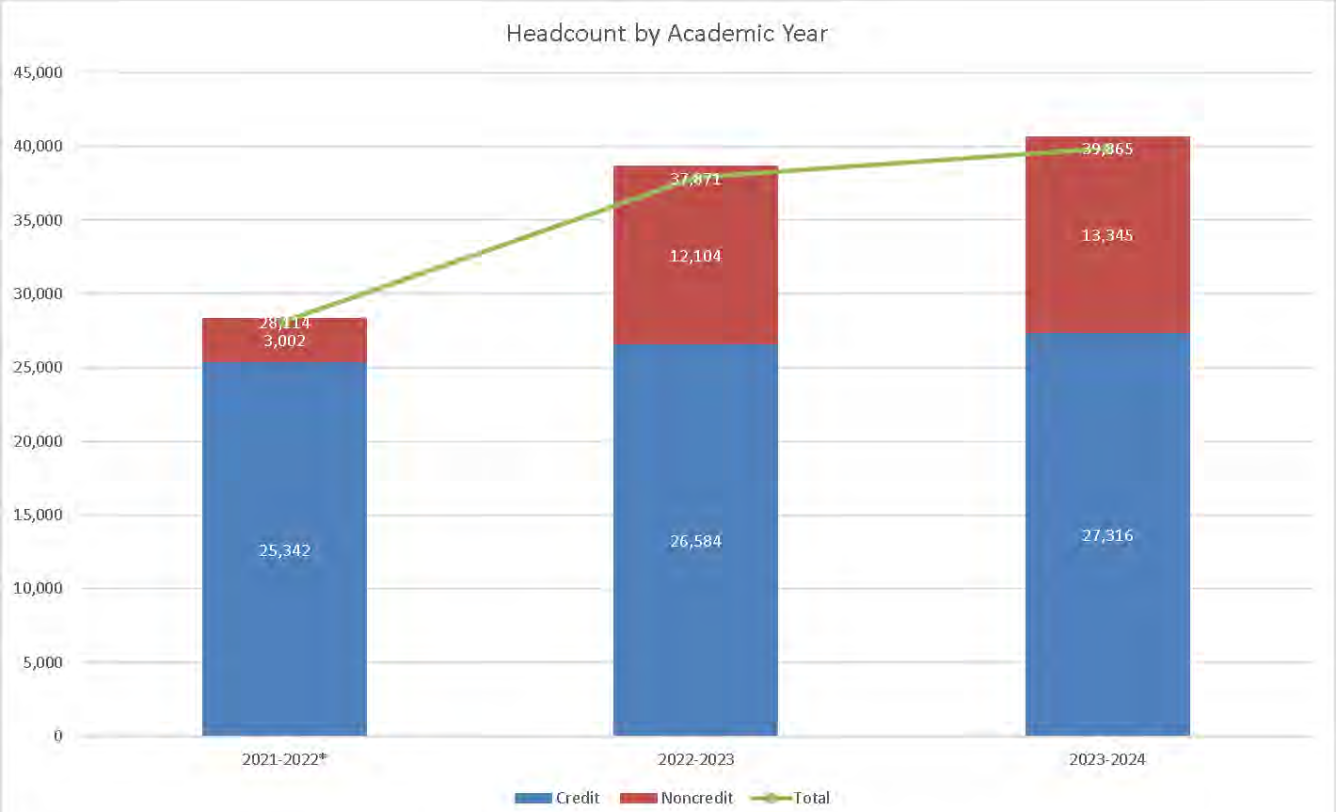
SECTIONS BY ACADEMIC TERM – CREDIT



SECTIONS BY ACADEMIC TERM- NON-CREDIT

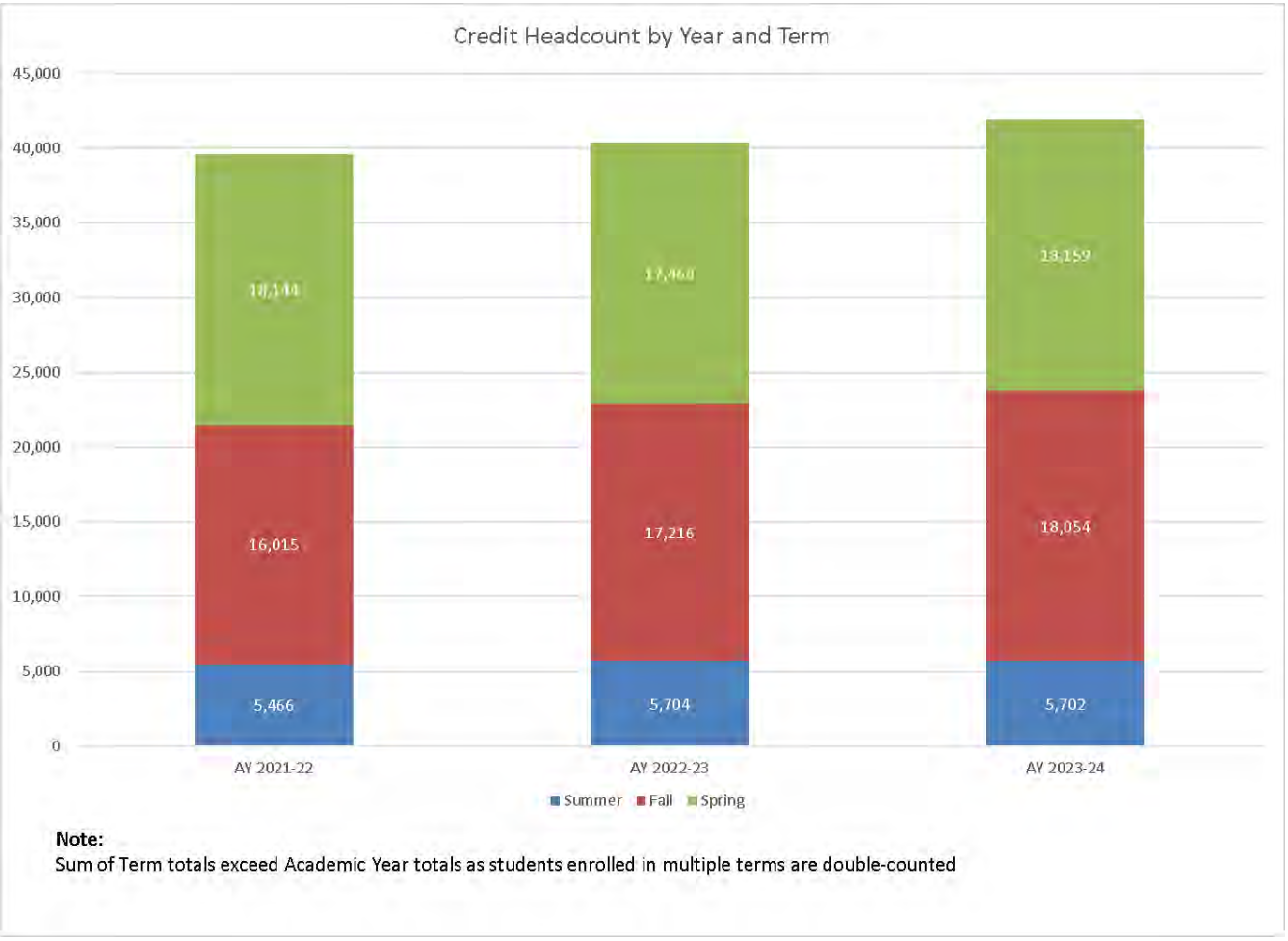


HEADCOUNT BY ACADEMIC YEAR



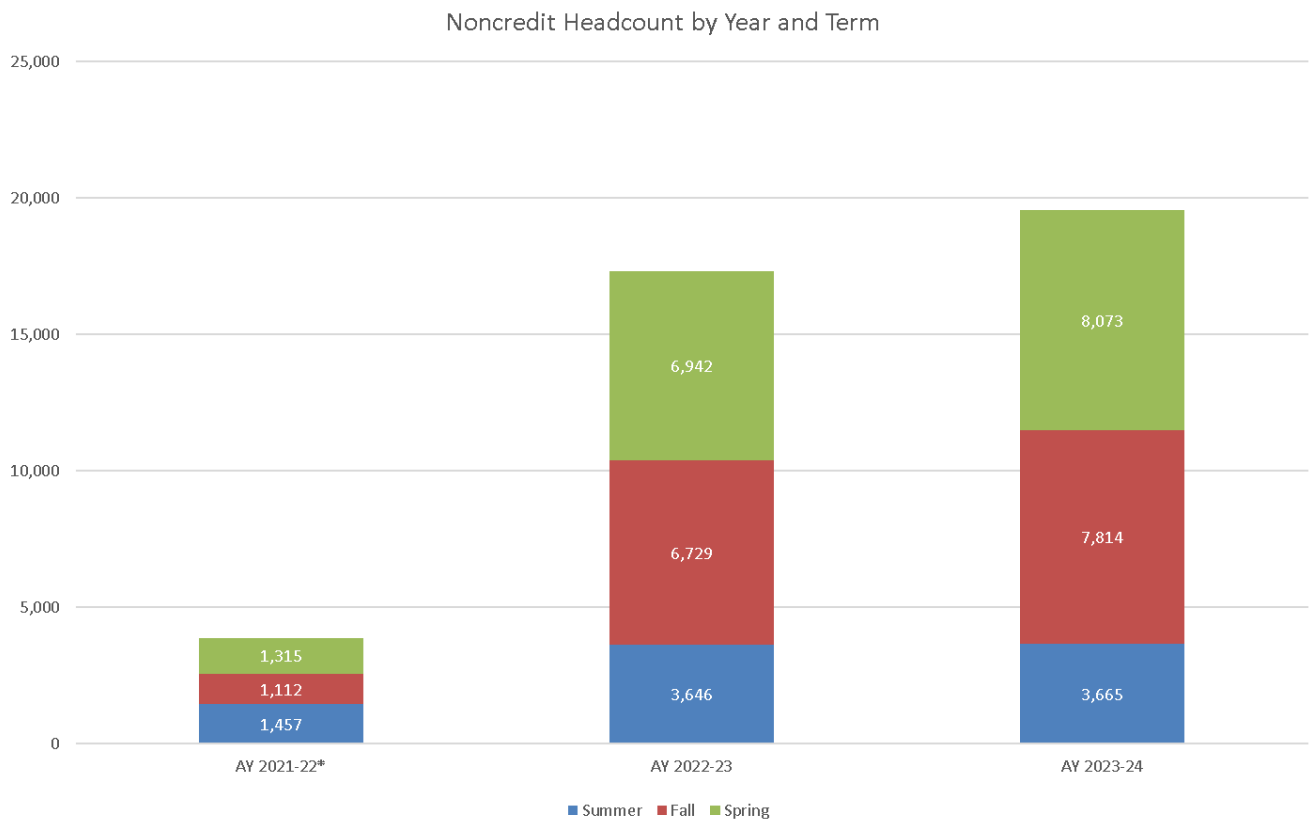
Notes:
Noncredit data from the asterisked academic year is incomplete due to the changes and challenges in data collection during the COVID-19 pandemic.
Total headcount less than sum of credit and noncredit as some students enroll in both credit and noncredit classes.

CREDIT HEADCOUNT BY YEAR AND TERM



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

NONCREDIT HEADCOUNT BY YEAR AND TERM

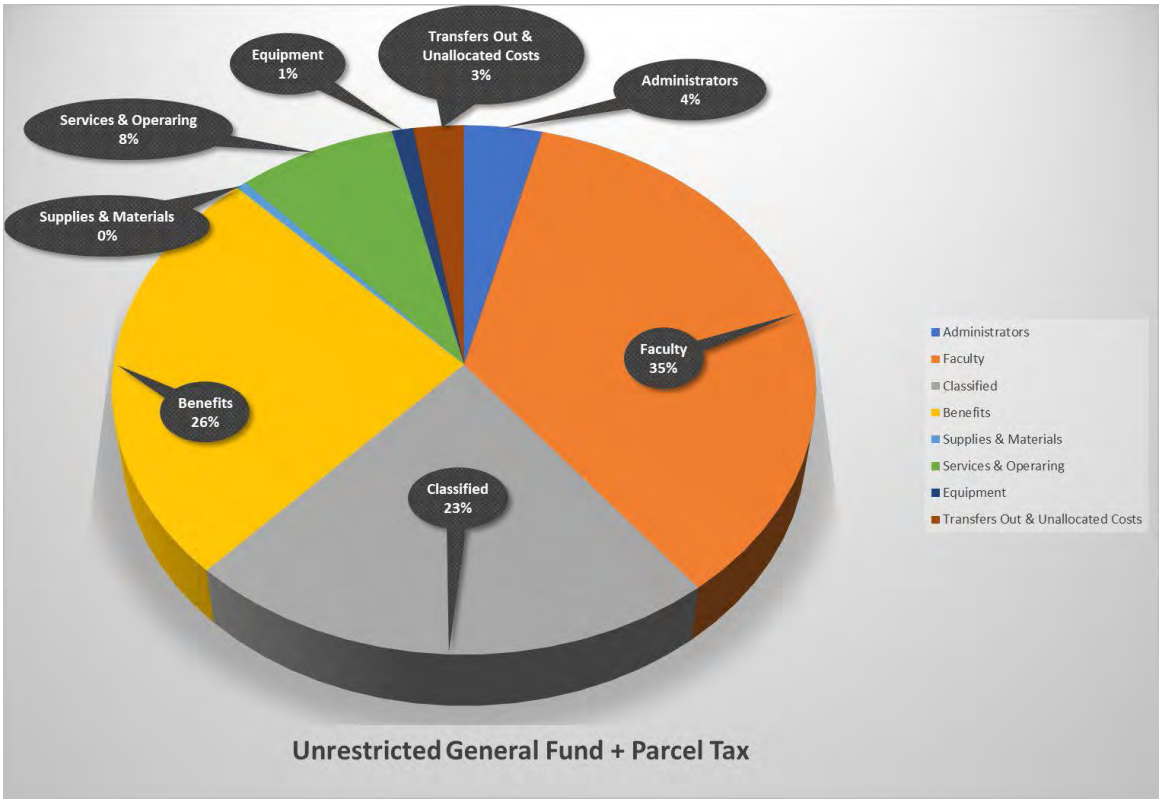


Notes:
Noncredit data from the asterisked academic year is incomplete due to the changes and challenges in data collection during the COVID-19 pandemic.

UNRESTRICTED GENERAL FUND + PARCEL TAX

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT

Account Title	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
State Revenue	93,190,555	100,661,748	96,995,503	98,581,699	107,271,381	9%
Local Revenue	89,264,260	97,544,199	107,003,901	108,898,163	104,677,435	-4%
Total Revenues	182,454,815	198,205,947	203,999,405	207,479,862	211,948,816	2%
Transfers In	10,036,869	2,849,249	362,253	10,682,879	-	-100%
Total Revenue & Transfers In	**192,491,684**	**201,055,196**	**204,361,658**	**218,162,740**	**211,948,816**	**-3%**
						0%
Academic Salaries	78,811,653	66,307,628	67,414,473	82,551,336	82,872,703	0%
Classified Salaries	40,032,363	40,649,167	41,048,505	46,466,187	47,475,866	2%
Benefits	48,983,916	57,859,410	56,046,515	56,865,077	54,360,976	-4%
Supplies & Materials	547,015	225,242	946,614	864,045	1,121,278	30%
Services & Operaring	15,466,103	18,958,554	17,179,549	13,695,321	16,880,652	23%
Equipment	101,922	280,328	2,385,220	1,858,911	2,282,410	23%
Total Expenditures	183,942,971	184,280,329	185,020,874	202,300,876	204,993,884	1%
Transfers Out & Unallocated Costs	790,281	7,515,955	13,708,054	4,850,000	5,350,000	10%
Total Expenditures, Transfers Out/Unallocated Costs	**184,733,252**	**191,796,284**	**198,728,928**	**207,150,876**	**210,343,884**	**2%**
						0%
Surplus/Deficit	**7,758,432**	**9,258,912**	**5,632,730**	**11,011,864**	**1,604,931**	**-85%**
						0%
Beginning Fund Balance	**8,669,970**	**16,879,200**	**26,637,835**	**19,060,008**	**30,071,872**	**58%**
Prior Year Adjustments	**450,798**	**499,723**	**(13,210,557)**	**-**	**-**	**0%**
Ending Fund Balance	**16,879,200**	**26,637,835**	**19,060,008**	**30,071,872**	**31,676,804**	**5%**



UNRESTRICTED GENERAL FUND + PARCEL TAX DETAILS

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCT	Account Title	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8590	Other CDE Revenues	990,906	-	-		-	-100%
8611	State General Apportionment	48,230,908	47,355,730	77,689,398	78,917,889	69,605,999	-12%
8611A	Prior YR Corrections-St Apportion	(1,241,435)	(197,435)	(5,981,480)	(643,042)	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	165,802	138,057	108,322	102,562	102,562	0%
8612	Apprenticeship Allow	366,052	384,809	501,336	320,717	320,717	0%
8618	Part time Faculty Allocation	476,522	514,299	314,206	309,675	2,669,841	762%
8619	Full Time Faculty Hiring			4,720,332	2,360,166	-	0%
8630	EPA Revenues	32,536,173	39,349,074	9,826,620	13,468,263	25,655,769	90%
8671	Homeowner's Prop Tax Relief	76,527	84,510	80,203	80,839	83,215	3%
8681	ST Lottery Proceeds	3,051,897	3,513,494	2,990,787	3,077,074	2,366,705	-23%
8691	ST Mandated Costs	619,747	619,970	412,830	570,496	466,573	-18%
8699	Other Misc ST Revenues	7,917,457	8,899,240	6,332,950	17,060	6,000,000	35069%
	Total State Revenue	**93,190,555**	**100,661,748**	**96,995,503**	**98,581,699**	**107,271,381**	**9%**
							0%
8811	Tax Allocation, Secured Roll	37,034,438	37,528,511	40,475,296	41,557,922	37,310,316	-10%
8812	Tax Allocation, Supplemental Roll	930,610	1,147,090	1,083,725	763,007	1,522,339	100%
8813	Tax Allocation, Unsecured Roll	2,171,816	2,262,761	1,935,312	1,939,658	2,320,895	20%
8816	Prior year taxes	(53,633)	(480,458)	(572,611)	(983,839)	-	-100%
8817	ERAF	3,445,224	4,793,061	11,514,060	14,341,527	10,650,503	-26%
8818	Redevelopment AB 1290	800,317	826,187	839,348	896,844	1,868,237	108%
8819	Prop Tax Rev-Voted Indebtedness-P39	2,658,109	2,696,043	3,040,839	3,119,428	2,571,780	-18%
8819B	Prop A-City College Parcel Tax	19,518,892	19,620,684	19,679,706	19,691,304	19,823,446	1%
8821	Cont, Gifts, Endowments	-	-	1,000	-	-	0%
8827	Save A Class Donation	97	171	25,347	552	-	-100%
8831	Contract Instructional Serv	411,017	494,139	517,096	710,271	866,570	22%
8851	Rentals/Leases	55,299	49,682	12,072	57,447	506,500	782%
8861	Interest/Invest Inc	25,359	206,763	538,295	-	400,000	0%
8872	Community Service Classes	3,174	160,608	175,551	165,893	160,000	-4%
8879	Student Records	75	180	285	210	-	-100%
8889	Other Student Fees	75	50	10,338	82,562	63,000	-24%
8891	Other Local Revenues	2,042	12,164	16,525	(34)	-	-100%
8892	Traffic Fines	849	17,618	4,723	7,605	-	-100%
8895	Sales Taxes (Prop A)	9,700,793	14,654,176	14,641,899	11,796,094	14,592,727	24%
8866A	Enrollment Fees-Summer	856,658	985,803	1,184,247	1,218,425	1,184,247	-3%
8866B	Enrollment Fees-Fall	6,414,999	5,448,608	6,343,745	6,684,329	5,466,617	-18%
8866C	Enrollment Fees-Spring	6,415,574	6,902,875	6,379,165	6,781,205	6,379,165	-6%
8866D	Enrollment Fees-PY	(71,005)	(25,714)	(8,331)	3,401	(8,331)	-345%
8867D	Enroll BOGG-PY	88	276	143	-	143	0%
8867L	BOG A Waiver Summer	(138)	-	-	-	-	0%
8867M	BOG A Waiver Fall	(943)	(828)	-	(414)	(552)	33%
8867N	BOG A Waiver Spring	(2,760)	(460)	(552)	(414)	(231,150)	55733%
8867O	BOG B Waiver Summer	(194,833)	(187,565)	(231,150)	(230,943)	(1,559,952)	575%
8867P	BOG B Waiver Fall	(1,309,137)	(1,087,532)	(1,559,952)	(1,385,819)	(1,547,693)	12%
8867Q	BOG B Waiver Spring	(1,368,520)	(1,371,375)	(1,547,693)	(1,464,502)	(190,003)	-87%
8867R	BOG C Waiver Summer	(150,650)	(155,319)	(190,003)	(176,157)	(1,064,969)	505%
8867S	BOG C Waiver Fall	(1,185,213)	(1,036,863)	(1,064,969)	(1,232,179)	(994,980)	-19%
8867T	BOG C Waiver Spring	(1,154,499)	(1,187,651)	(994,980)	(1,162,052)	(1,380)	-100%
8867V	BOG S Waiver Fall	(1,357)	(690)	(1,380)	(690)	(1,564)	127%
8867W	BOG S Waiver Spring	(2,576)	(966)	(1,564)	(690)	(20,677)	2897%
8867X	BOG Waivers PY	13,064	(2,024)	(20,677)	(50,414)	-	-100%
8868A	Non-Resident Fees-Summer	516,780	(149,202)	638,798	690,761	638,797	-8%
8868B	Non-Resident Fees-Fall	4,245,455	4,023,082	3,998,810	5,265,822	3,998,810	-24%
8868C	Non-Resident Fees-Spring	4,110,315	(143,120)	4,098,715	5,157,885	4,098,715	-21%

8868D	Non-Resident Fees-PY	(232,793)	4,730,640	(153,458)	(181,594)	(153,458)	-15%
8868F	AB540 SUMMER	(138,185)	612,158	(157,035)	(209,967)	(157,035)	-25%
8868G	AB540 FALL	(997,600)	(934,695)	(1,078,075)	(1,516,846)	(1,078,075)	-29%
8868H	AB540 SPRING	(948,590)	(1,158,159)	(956,348)	(1,308,311)	(956,348)	-27%
8868I	AB540 PR YR ADJ's	(33,462)	(25,261)	(41,521)	(65,513)	(41,521)	-37%
8868L	SB 150/AB 2364 HS Exptn SU	(32,770)	(46,664)	(82,360)	(4,296)	(82,360)	1817%
8868M	SB 150/AB 2364 HS Exptn FL	(129,050)	(139,532)	(117,595)	(12,530)	(117,595)	839%
8868N	SB 150/AB 2364 HS Exptn SP	(95,990)	(159,794)	(108,605)	(50,478)	(108,605)	115%
8868O	SB 150/AB 2364 HS Exptn PY	(24,081)	(4,884)	(5,373)	(9,313)	(5,373)	-42%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(161,965)	(223,496)	(171,390)	(232,432)	(171,390)	-26%
8868R	AB 13 Exmptn NRT for Veterans-FL	(869,565)	(1,195,765)	(902,190)	(1,388,861)	(902,190)	-35%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,092,720)	(1,384,340)	(1,115,920)	(1,338,204)	(1,115,920)	-17%
8868T	AB 13 Exmptn NRT for Veterans-PY	114,081	32,770	(26,422)	(12,519)	(34,252)	174%
8868V	AB 343 Exmptn NRT -Summer				(895)	-	
8868W	AB 343 Exmptn NRT Fall				(22,554)	-	
8868Z	AB 343 Exmptn NRT Spring	-	76,432	(7,830)	(18,616)	-	-100%
8876A	Health Service Fees-Summer	-	306,720	82,624	85,472	90,000	5%
8876B	Health Services-Fall	-	356,220	338,980	356,120	360,000	1%
8876C	Health Service Fees-Spring	-	(1,128)	347,440	360,200	350,000	-3%
8876D	Health Service Fees-PY	-	-	(361)	74	-	-100%
8876I	Health Service Fees-BOGG-PY	-	(700)	11	-	-	0%
8876K	Health Fee Waivers-Summer	-	(980)	(240)	-	-	0%
8876L	Health Fee Waivers-Fall	-	3,785	(20)	(320)	-	-100%
8876M	Health Fee Waivers-Spring	-	26,715	(20)	(780)	-	-100%
8876N	Health Fee Waivers-PY				(180)	-	
8881A	Parking Fees-Summer	-	74,391	-	-	-	0%
8881B	Parking Fees-Fall	-	2,400	-	-	-	0%
8881C	Parking Fees-Spring	-	3,855	-	-	-	0%
8885A	ESLIP - Summer	-	-	650	-	-	0%
8885B	ESLIP - Fall	-	-	58,290	83,240	-	-100%
8885C	ESLIP - Spring	-	-	88,025	93,625	-	-100%
8886D	Exempt NRT Cap Out PY AB 13	105	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	-	281	1	209	-	-100%
8893I	Miscellaneous Income	70,943	20,065	47,853	47,111	-	-100%
8893N	PY Credit/Refunds	-	-	50	-	-	0%
8893L	Vending Machines	45	-	3,562	2,316	-	-100%
8950	F & A Recoveries	-	572,399	-	-	-	0%
	Total Local Revenue	**89,264,260**	**97,544,199**	**107,003,901**	**108,898,163**	**104,677,435**	**-4%**
							0%
8981	Transfer in - General Unrestricted	-	4,132	780	304	-	-100%
8982	Transfer in - General Restricted	10,036,869	2,815,117	361,474	2,282,574	-	-100%
8985	Transfer in - Capital Projects				8,400,000	-	
8994	Transfer in - Bond Fund	-	30,000	-	-	-	0%
	Total Transfers In	**10,036,869**	**2,849,249**	**362,253**	**10,682,879**	**-**	**-100%**
							0%
	Total Revenues & Transfers In	**192,491,684**	**201,055,196**	**204,361,658**	**218,162,740**	**211,948,816**	**-3%**
							0%
1120	Faculty	41,726,678	34,969,826	32,747,327	38,511,174	37,692,170	-2%
1129	Faculty-Long Term Substitutes	-	59,220	84,578	84,191	293,567	249%
1210	Administrators	6,692,776	5,749,896	5,760,210	7,663,456	8,285,543	8%
1220	Nonteaching-Sch1	2,957,122	2,674,583	2,203,620	2,912,984	3,207,138	10%
1230	Librarians-Sch1	1,444,396	1,358,932	1,214,166	1,327,851	1,519,067	14%
1240	Counselors-Sch1	5,679,520	4,277,536	3,580,646	4,124,275	4,590,125	11%
1250	Student Health Personnel	58,764	279,367	256,465	304,749	266,270	-13%
1280	Supervisors	799,071	539,666	3,306,361	3,397,704	3,974,902	17%
1322	Faculty-Regular Hours	165,300	183,158	261,305	376,181	-	-100%
1323	Faculty-Reg Hrs PBL	13,070,401	10,652,709	11,482,424	15,959,230	15,964,414	0%
1324	Faculty-Summer/Int Hourly	1,451,665	1,131,952	401,246	371,075	312,526	-16%
1325	Faculty-Subs	98,954	257,628	337,255	653,298	653,298	0%
1333	Faculty-Reg Hrs Ovrld By Load	2,176,183	1,857,974	2,050,618	2,997,633	2,979,841	-1%
1422	Nonteaching-Hourly	2,208,840	2,091,269	2,546,649	2,755,592	2,220,141	-19%
1423	Part-time Office Hours	248,398	195,700	1,094,851	790,196	790,242	0%
1424	Nonteaching-Sum/Int	-	-	3,129	36,774	73,549	100%
1432	Librarians-Hourly				59,884	-	
1434	Librarians-Sum/Int	-	-	5,500	1,818	-	-100%
1442	Counselors-Hourly	-	2,394	-	23,582	-	-100%

1444	Counselors-Sum/Int				3,185	-	
1452	Student Health Persn-Hourly			2,490	34,027	-	-100%
1484	Supervisors-Stipends	25,819	25,819	68,006	131,656	49,913	-62%
1990	Grievance-Acad Settle	7,767	-	7,626	30,820	-	-100%
	Total Certificated Salaries	**78,811,653**	**66,307,628**	**67,414,473**	**82,551,336**	**82,872,703**	**0%**
							0%
2110	Classified-Reg	34,334,614	34,470,676	34,829,061	39,134,607	41,651,225	6%
2115	Governing Board	37,958	32,493	43,138	33,602	42,191	26%
2210	Instructional Aides-Reg	2,509,936	2,840,656	2,680,735	3,087,399	2,745,033	-11%
2330	Classified-NI Temp	1,916,091	1,920,303	1,750,312	1,725,397	1,063,275	-38%
2340	Classified - Class 9910 only	447	-	-	-	-	0%
2370	Classified-NI Coll Aide	128,902	109,320	613,145	840,599	1,215,500	45%
2374	Clasified-Summer Lab Aide	3,644	5,414	28,480	67,622	9,417	-86%
2375	Classified-NI Coll Aide WK Stdy	-	-	5,929	19,488	-	-100%
2390	Classified-NI Cafeteria				37,591	-	
2380	Classified-Overtime	603,046	736,533	565,117	912,898	460,109	-50%
2410	Instructional Aides-Non Reg Temp	496,152	532,627	532,589	602,166	289,115	-52%
2888	P-Share Time	1,574	1,145	-	4,818	-	-100%
	Total Classified Salaries	**40,032,363**	**40,649,167**	**41,048,505**	**46,466,187**	**47,475,866**	**2%**
							0%
3101	STRS	2,077	2,454	2,488	2,485	-	-100%
3102	STRS - Administrators	573,633	479,469	584,730	785,765	802,250	2%
3109	STRS - Certificated	17,924,403	17,690,674	15,963,433	11,924,003	12,207,865	2%
3202	PERS - Administrators		-	-	-	-	0%
3205	PERS - Classified SEIU	461,115	398,702	409,741	496,641	-	-100%
3302	OASDI - Administrators	100,180	98,032	235,168	180,815	49,317	-73%
3303	OASDI- Stationary Engineers	101,423	87,995	85,317	90,727	-	-100%
3304	OASDI - Classified Managers	26,013	29,618	30,524	34,209	18,912	-45%
3305	OASDI - Classified SEIU	1,993,168	2,046,254	2,002,918	2,292,605	2,822,241	23%
3306	OASDI - Crafts	78,772	78,014	87,104	88,440	17,353	-80%
3307	OASDI - Governing Board	2,087	1,736	2,511	2,015	-	-100%
3308	OASDI - CalWorks	28	-	-	-	-	0%
3309	OASDI - Certificated	102,266	84,075	92,022	110,890	2,720	-98%
3322	Medicare - Administrators	91,266	76,968	77,025	103,137	11,534	-89%
3323	Medicare - Stationary Engineers	23,888	21,968	19,953	21,449	-	-100%
3324	Medicare - Classified Managers	6,964	7,577	7,606	8,505	4,444	-48%
3325	Medicare - Classified SEIU	493,737	507,728	506,035	567,892	660,047	16%
3326	Medicare - Crafts	18,422	18,322	20,502	24,642	4,058	-84%
3327	Medicare - Governing Board	488	406	587	471	-	-100%
3328	Medicare - CalWorks	6	-	-	-	-	0%
3329	Medicare - Certificated	988,634	834,356	852,797	1,044,411	1,191,356	14%
3402	Health Plan - Administrators	440,396	444,499	390,893	459,521	44,417	-90%
3403	Health Plan - Stationary Engineers	136,470	123,675	106,294	123,697	-	-100%
3404	Health Plan - Classified Managers	13,268	19,810	16,377	10,048	-	-100%
3405	Health Plan - Classified SEIU	4,316,971	4,234,208	4,046,361	4,567,732	5,622,318	23%
3406	Health Plan - Crafts	149,747	155,616	161,216	164,591	34,667	-79%
3407	Health Plan - Governing Board	49,752	51,749	38,556	28,379	-	-100%
3409	Health Plan - Certificated	7,551,049	6,746,170	5,964,245	6,522,148	8,757,737	34%
3422	Dental - Administrators	59,705	59,550	51,813	59,140	6,150	-90%
3423	Dental - Stationary Engineers	24,072	21,171	18,074	21,009	-	-100%
3424	Dental - Classified Managers	5,293	6,175	5,662	5,811	3,278	-44%
3425	Dental - Classified SEIU	717,350	679,233	639,051	707,986	215,351	-70%
3426	Dental - Crafts	22,686	22,884	23,334	25,092	4,800	-81%
3427	Dental - Governing Board	8,674	8,821	7,450	5,811	-	-100%
3429	Dental - Certificated	1,142,954	993,925	856,136	885,350	367,612	-58%
3432	Life Insurance - Administrators	3,380	3,372	3,012	3,593	266	-93%

3433	Life Insurance - Stationary Enginee	1,384	1,217	1,070	1,297	-	-100%
3434	Life Insurance - Classified Manager	304	355	335	359	195	-46%
3435	Life Insurance - Classified SEIU	40,826	38,720	37,573	43,455	14,287	-67%
3436	Life Insurance - Crafts	1,304	1,315	1,382	1,554	293	-81%
3437	Life Insurance - Governing Board	642	583	612	658	-	-100%
3439	Life Insurance - Certificated	47,781	43,950	39,452	39,526	22,607	-43%
3461	Post Retirement	32,295	10,258,412	10,262,634	10,394,781	6,000,000	-42%
3502	SUI - Administrators	4,764	30,048	27,301	11,155	3,977	-64%
3503	SUI - Stationary Engineers	1,983	8,157	6,356	2,643	-	-100%
3504	SUI - Classified Managers	540	2,781	2,695	975	1,556	60%
3505	SUI - Classified SEIU	38,648	189,107	174,377	65,838	227,642	246%
3506	SUI - Crafts	1,479	6,934	7,270	1,980	1,399	-29%
3509	SUI - Certificated	32,554	339,501	307,312	105,609	426,824	304%
3602	Workers Comp - Administrators	101,222	87,413	131,444	179,689	19,249	-89%
3603	Workers Comp - Stationary Engineers	26,334	24,408	30,465	36,589	-	-100%
3604	Workers Comp - Classified Managers	7,773	8,429	12,902	14,451	7,521	-48%
3605	Workers Comp - Classified SEIU	565,750	571,134	837,041	996,013	1,099,991	10%
3606	Workers Comp - Crafts	20,962	20,905	34,854	38,643	6,773	-82%
3607	Workers Comp - Governing Board	596	510	1,036	812	-	-100%
3609	Workers Comp - Certificated	1,130,614	944,238	1,487,707	1,801,166	2,191,864	22%
3652	OPEB	12,749	927,374	2,175,246	4,473,068	3,194,339	-29%
3702	SF Retirement - Administrators	583,752	525,202	394,762	509,548	169,824	-67%
3703	SF Retirement - Stationary Engineer	349,850	282,039	228,933	211,720	-	-100%
3704	SF Retirement - Classified Managers	113,489	109,980	99,030	95,092	57,123	-40%
3705	SF Retirement - Classified SEIU	7,860,633	7,097,901	6,087,785	6,217,290	8,002,841	29%
3706	SF Retirement - Crafts	308,098	272,946	259,857	217,369	59,756	-73%
3709	SF Reitrement - Certificated	67,252	30,536	88,148	34,788	4,221	-88%
3710	SF Retirement - Students	-	108	-	-	-	0%
	Total Benefits	**48,983,916**	**57,859,410**	**56,046,515**	**56,865,077**	**54,360,976**	**-4%**
4102	Textbooks	330	-	-	81	-	-100%
4103	Other Books	-	72	4,800	29,024	644	-98%
4211	Cafeteria-COGS (Food)				364	364	
4301	Printing Supplies	27,462	42,676	21,286	19,671	24,348	24%
4302	Computer Supplies	929	10,504	531	13,733	531	-96%
4303	Other Supplies	446,532	50,909	786,493	667,174	956,958	43%
4304	Durable Supplies	906	-	7,274	4,395	6,523	48%
4305	Instructional Supplies	50,565	55,610	-	42,371	79,065	87%
4306	Food Supplies	-	-	500	5,464	2,771	-49%
4402	Uniforms	20,290	65,471	125,730	81,768	50,074	-39%
	Total Supplies	**547,015**	**225,242**	**946,614**	**864,045**	**1,121,278**	**30%**
							0%
5000	Budget-Other Operating Expenses	-	-	-	-	134,888	0%
5101	Instructional Service Agreements	596,010	317,351	781,757	753,968	-	-100%
5110	Guest Lecturer	15,940	31,494	54,259	34,750	215,759	521%
5120	Computer Consulting	-	188,882	-	-	-	0%
5130	Dues and Memberships	174,248	150	180,709	163,100	270,977	66%
5131	Participants Cost	-	793,642	11,104	-	10,800	0%
5190	Other Consulting	3,059,517	971,834	1,694,585	768,173	3,743,050	387%
5191	Misc Personal Services	-	12	-	-	-	0%
5202	Conference and Food Services	1,600	67,263	293,475	111,343	163,581	47%
5210	Travel - Non-Local	3,120	19,025	129,208	226,291	253,547	12%
5212	Travel - Local	16,331	2,000	31,229	40,760	80,894	98%
5350	Postage	8	-	2,517	5,000	32,517	550%
5351	Moving, Rental and Storage	-	7,349,272	221,160	20,623	214,593	941%
5410	Insurance	1,903,640	15,059	2,140,068	56,697	22,000	-61%

5510	Water/Sewage	323,202	363,974	493,165	635,893	532,529	-16%
5520	Gas/Electricity	1,218,287	1,590,193	1,668,514	2,632,344	2,750,118	4%
5530	Telephone	173,043	139,010	167,690	173,629	200,000	15%
5560	Housekeeping	118,350	180,038	291,519	374,093	347,324	-7%
5610	Other Property Leases	1,008,216	505,966	304,097	-	9,466	0%
5620	Property Leases - SFUSD	155,556	155,556	-	155,556	155,556	0%
5632	Copier Leases	800,874	917,561	876,567	853,769	672,385	-21%
5633	Other Leases	101,783	141,253	66,090	40,623	95,772	136%
5640	Maint & Repair - Non-Equipment	1,219,919	1,389	1,431,600	957,417	1,227,797	28%
5650	Maint & Repair - Equipment	272,984	235,411	385,287	210,141	528,166	151%
5655	Maint & Repair - Vehicles	10,216	15,124	29,161	9,444	29,161	209%
5656	Software License Fees	1,642,173	1,691,746	2,236,006	2,251,513	1,625,318	-28%
5657	Maint - Hazardous Materials	45,898	52,487	148,643	71,536	118,454	66%
5658	Maint - Other	1,138	4,737	2,116	2,785	5,976	115%
5721	Judgments/Claims/Settlements	-	-	36,461	1,114,968	50,461	-95%
5722	Legal Services	630,233	562,743	1,369,451	1,276,927	1,500,000	17%
5724	Investigations	2,600	4,216	3,300	12,320	12,400	1%
5730	Elections	791,624	-	781,160	-	800,000	0%
5801	Broadcasting	35,843	65,817	60,060	57,758	31,273	-46%
5802	Print Advertising	-	5,807	7,023	8,317	26,672	221%
5803	Other Advertising	7,246	10,854	19,011	17,715	500	-97%
5805	Student Outreach	1,497	36,000	28,889	4,217	47,424	1025%
5831	Intercollegiate Athletics	-	-	11,780	-	11,780	0%
5901	Interest expense	75,068	-	-	-	-	0%
5902	Testing Services	-	2,110	27,300	-	24,996	0%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	948	4,059	68,198	11,566	16,337	41%
5905	Bad Checks	(121)	150	640	1,403	640	-54%
5906	Credit Card Fees	130,938	138,837	148,795	162,200	153,312	-5%
5907	Over/Short	55	1	(1,500)	(850)	-	-100%
5908	Bank Service Fees	56,254	52,857	49,942	47,208	48,144	2%
5909	Receivable Write-Off	710,891	2,065,330	470,590	8,381	-	-100%
5910	Other Expenses	25,529	32,690	153,990	121,280	247,752	104%
5911	Tuition Reimbursement	21,994	19,785	18,284	18,955	62,322	229%
5912	Fees for Services	86,563	192,481	251,666	256,451	365,176	42%
5913	Banquet and Other Food Expenses	-	10,718	23,684	27,057	30,534	13%
5914	Governmental Fees, Taxes & Licenses	26,889	3,670	10,299	-	10,299	0%
	Total Services	**15,466,103**	**18,958,554**	**17,179,549**	**13,695,321**	**16,880,652**	**23%**
							0%
6302	Books	185	150	105,927	-	105,927	0%
6304	Databases	48,698	36,358	224,081	-	224,081	0%
6306	Periodicals	12,263	12,714	31,983	-	31,983	0%
6308	Video	11,965	9,702	29,178	-	31,208	0%
6411	Add-Furniture/Fixtures	-	9,443	8,845	-	-	0%
6412	Add-Vehicles	-	48,296	(13,206)	55,050	260	-100%
6413	Add-Computer Equipment	-	-	-	-	12,000	0%
6414	Add-Miscellaneous Equipment	5,272	52,444	663,332	425,477	449,172	6%
6443	Add-Non Cap Computer Eqp	(28)	2,376	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	-	9,511	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	1,859	-	29,974	49,906	29,974	-40%
6453	Add-Expendable Computer Equip	4,467	11,013	1,109,746	1,129,758	1,087,702	-4%
6454	Add-Expendable Misc Equipment	17,241	88,322	195,360	198,719	310,104	56%
	Total Equipment	**101,922**	**280,328**	**2,385,220**	**1,858,911**	**2,282,410**	**23%**

							0%
7330	Transfer out - Cafeteria	790,281	241,205	760,416	800,000	800,000	0%
7350	Transfer out - Capital Projects	-	-	2,600,000	2,500,000	2,000,000	-20%
7355	Transfer out - Bond Fund	-	142,104	-	-	350,000	0%
7360	Transfer out - Bookstore Auxiliary	-	430,912	347,638	350,000	-	-100%
7370	Transfer out - Self-Insurance	-	6,701,734	10,000,000	-	-	0%
7371	Transfer out - OPEB	-	-	-	1,200,000	1,200,000	0%
7901	Unallocated Cost	-	-	-	-	1,000,000	0%
7902	Board Designated for Contingency	-	-	-	-	-	0%
	Total Other Outgo & Unallocated Costs	**790,281**	**7,515,955**	**13,708,054**	**4,850,000**	**5,350,000**	**10%**
							0%
	Total Expenditures & Other Outgo/Unallocated Costs	**184,733,252**	**191,796,284**	**198,728,928**	**207,150,876**	**210,343,884**	**2%**
							0%
	Surplus/(Deficit)	**7,758,432**	**9,258,912**	**5,632,730**	**11,011,864**	**1,604,931**	**-85%**
							0%
	Beginning Fund Balance	**8,669,970**	**16,879,200**	**26,637,835**	**19,060,008**	**30,071,872**	**58%**
	Prior Year Adjustments	**450,798**	**499,723**	**(13,210,557)**	-	-	**0%**
	Ending Fund Balance	**16,879,200**	**26,637,835**	**19,060,008**	**30,071,872**	**31,676,804**	**5%**

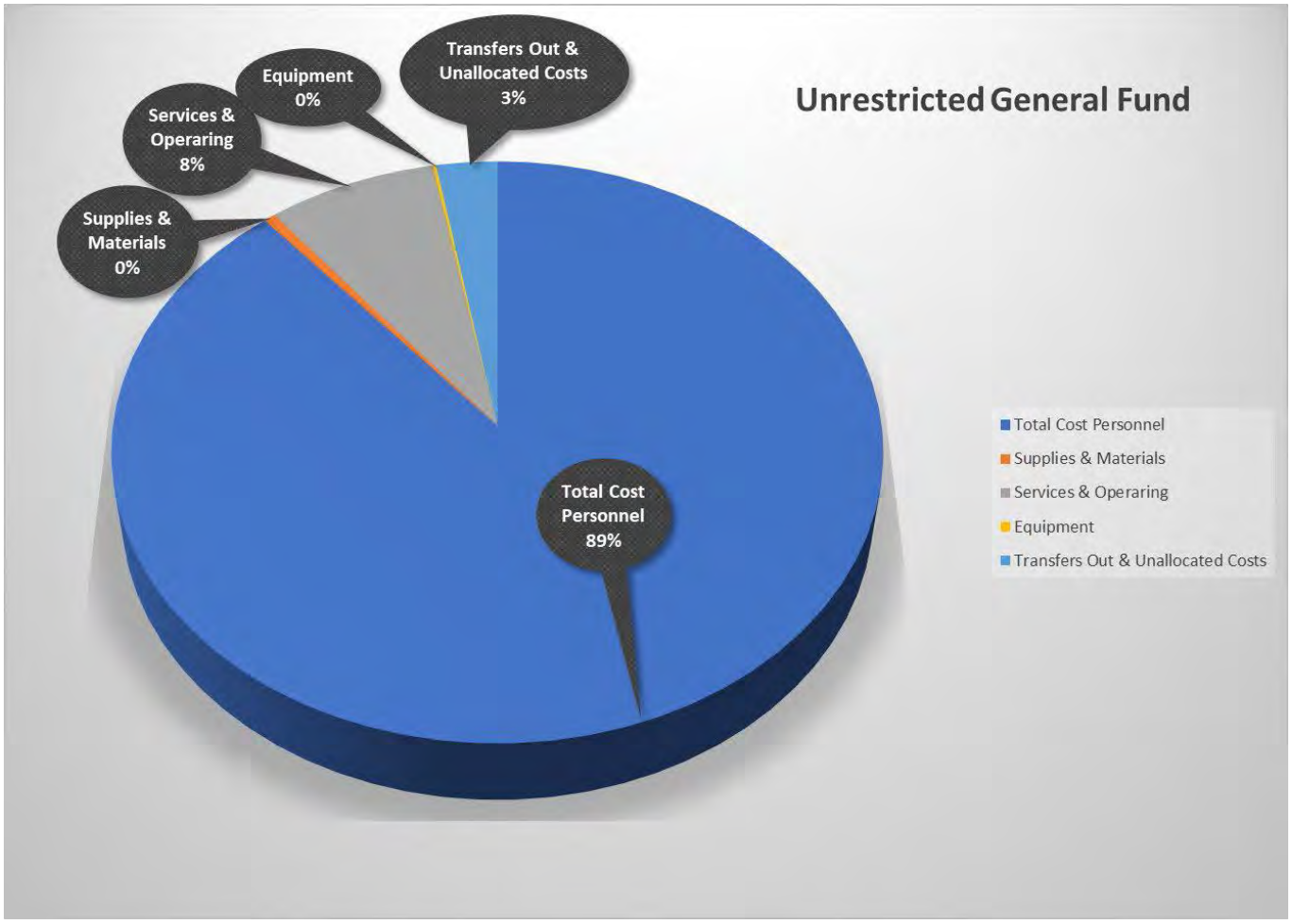
UNRESTRICTED GENERAL FUND REVENUE AND EXPENDITURE REPORT

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	93,190,555	100,661,748	96,995,503	98,581,699	107,271,381	9%
Local Revenues	69,745,368	77,351,116	87,323,902	89,206,859	84,853,989	-5%
Transfers In	10,036,869	3,421,648	362,253	10,682,879	-	-100%
Total Revenue	172,972,793	181,434,512	184,681,659	198,471,436	192,125,370	-3%
						0%
EXPENDITURES						0%
Academic Salaries	68,109,522	58,663,236	63,082,101	78,394,429	78,540,332	0%
Classified Salaries	37,408,674	37,343,765	35,213,156	39,686,169	41,640,516	5%
Benefits	45,490,930	52,976,698	52,024,710	53,208,361	50,339,171	-5%
Supplies & Materials	545,730	210,738	857,779	824,363	1,032,443	25%
Services & Other Operating	12,842,295	15,256,486	13,799,953	10,314,714	14,896,136	44%
Equipment	27,189	204,034	363,176	181,537	282,410	56%
Total Expenditures	164,424,340	164,654,957	165,340,875	182,609,572	186,731,009	2%
Transfers Out	790,281	7,515,955	13,708,054	4,850,000	5,350,000	10%
						0%
Year End Adjustments	450,798	499,723	(13,210,557)	-	-	0%
Excess of Revenue Over Expenditures	7,758,172	9,263,600	5,632,730	11,011,864	44,360	-100%
Beginning Fund Balance	8,665,538	16,874,507	26,637,831	19,060,004	30,071,868	58%
ENDING FUND BALANCE	**16,874,507**	**26,637,831**	**19,060,004**	**30,071,868**	**30,116,228**	**0%**
ENDING FUND BALANCE %	10.21%	15.47%	10.65%	16.04%	15.68%	

UNRESTRICTED GENERAL FUND CHART



UNRESTRICTED GENERAL FUND – REVENUE AND EXPENDITURE REPORT DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,906	-	-		-	0%
8611	State General Apportionment	48,230,908	47,355,730	77,689,398	78,917,889	69,605,999	-12%
8611A	Prior YR Corrections-St Apportion	(1,241,435)	(197,435)	(5,981,480)	(643,042)	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	165,802	138,057	108,322	102,562	102,562	0%
8612	Apprenticeship Allow	366,052	384,809	501,336	320,717	320,717	0%
8618	Part time Faculty Allocation	476,522	514,299	314,206	309,675	2,669,841	762%
8619	Full Time Faculty Hiring			4,720,332	2,360,166	-	-100%
8630	EPA Revenues	32,536,173	39,349,074	9,826,620	13,468,263	25,655,769	90%
8671	Homeowner's Prop Tax Relief	76,527	84,510	80,203	80,839	83,215	3%
8681	ST Lottery Proceeds	3,051,897	3,513,494	2,990,787	3,077,074	2,366,705	-23%
8691	ST Mandated Costs	619,747	619,970	412,830	570,496	466,573	-18%
8699	Other Misc ST Revenues	7,917,457	8,899,240	6,332,950	17,060	6,000,000	35069%
State Revenues Total		**93,190,555**	**100,661,748**	**96,995,503**	**98,581,699**	**107,271,381**	**2%**
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	37,034,438	37,528,511	40,475,296	41,557,922	37,310,316	-10%
8812	Tax Allocation, Supplemental Roll	930,610	1,147,090	1,083,725	763,007	1,522,339	100%
8813	Tax Allocation, Unsecured Roll	2,171,816	2,262,761	1,935,312	1,939,658	2,320,895	20%
8816	Prior year taxes	(53,633)	(480,458)	(572,611)	(983,839)	-	-100%
8817	ERAF	3,445,224	4,793,061	11,514,060	14,341,527	10,650,503	-26%
8818	Redevelopment AB 1290	800,317	826,187	839,348	896,844	1,868,237	108%
8819	Prop Tax Rev-Voted Indebtedness-P39	2,658,109	2,696,043	3,040,744	3,119,428	2,571,780	-18%
8821	Cont, Gifts, Endowments	-	-	1,000	-	-	0%
8827	Save A Class Donation	97	171	25,347	552	-	-100%
8831	Contract Instructional Serv	411,017	494,139	517,096	710,271	866,570	22%
8851	Rentals/Leases	55,299	49,682	12,072	57,447	506,500	782%
8861	Interest/Invest Inc	25,359	206,763	538,096	-	400,000	0%
8872	Community Service Classes	3,174	160,608	175,551	165,893	160,000	-4%
8874	Enrollment	-	-	-	-	-	0%
8879	Student Records	75	180	285	210	-	-100%
8889	Other Student Fees	75	50	10,338	82,562	63,000	-24%
8891	Other Local Revenues	2,042	12,164	16,525	(34)	-	-100%
8892	Traffic Fines	849	17,618	4,723	7,605	-	-100%
8895	Sales Taxes (Prop A)	9,700,793	14,654,176	14,641,899	11,796,094	14,592,727	24%
8866A	Enrollment Fees-Summer	856,658	985,803	1,184,247	1,218,425	1,184,247	-3%
8866B	Enrollment Fees-Fall	6,414,999	5,448,608	6,343,745	6,684,329	5,466,617	-18%
8866C	Enrollment Fees-Spring	6,415,574	6,902,875	6,379,165	6,781,205	6,379,165	-6%
8866D	Enrollment Fees-PY	(71,005)	(25,714)	(8,331)	3,401	(8,331)	-345%
8867D	Enroll BOGG-PY	88	276	143	-	143	0%
8867L	BOG A Waiver Summer	(138)	-	-	-	-	0%
8867M	BOG A Waiver Fall	(943)	(828)	-	(414)	(552)	33%
8867N	BOG A Waiver Spring	(2,760)	(460)	(552)	(414)	(231,150)	55733%
8867O	BOG B Waiver Summer	(194,833)	(187,565)	(231,150)	(230,943)	(1,559,952)	575%
8867P	BOG B Waiver Fall	(1,309,137)	(1,087,532)	(1,559,952)	(1,385,819)	(1,547,693)	12%
8867Q	BOG B Waiver Spring	(1,368,520)	(1,371,375)	(1,547,693)	(1,464,502)	(190,003)	-87%
8867R	BOG C Waiver Summer	(150,650)	(155,319)	(190,003)	(176,157)	(1,064,969)	505%
8867S	BOG C Waiver Fall	(1,185,213)	(1,036,863)	(1,064,969)	(1,232,179)	(994,980)	-19%
8867T	BOG C Waiver Spring	(1,154,499)	(1,187,651)	(994,980)	(1,162,052)	(1,380)	-100%
8867U	BOG S Waiver Summer	-	-	-	-	-	0%

8867V	BOG S Waiver Fall	(1,357)	(690)	(1,380)	(690)	(1,564)	127%
8867W	BOG S Waiver Spring	(2,576)	(966)	(1,564)	(690)	(20,677)	2897%
8867X	BOG Waivers PY	13,064	(2,024)	(20,677)	(50,414)	-	-100%
8868A	Non-Resident Fees-Summer	516,780	(149,202)	638,798	690,761	638,797	-8%
8868B	Non-Resident Fees-Fall	4,245,455	4,023,082	3,998,810	5,265,822	3,998,810	-24%
8868C	Non-Resident Fees-Spring	4,110,315	(143,120)	4,098,715	5,157,885	4,098,715	-21%
8868D	Non-Resident Fees-PY	(232,793)	4,730,640	(153,458)	(181,594)	(153,458)	-15%
8868F	AB540 SUMMER	(138,185)	612,158	(157,035)	(209,967)	(157,035)	-25%
8868G	AB540 FALL	(997,600)	(934,695)	(1,078,075)	(1,516,846)	(1,078,075)	-29%
8868H	AB540 SPRING	(948,590)	(1,158,159)	(956,348)	(1,308,311)	(956,348)	-27%
8868I	AB540 PR YR ADJ's	(33,462)	(25,261)	(41,521)	(65,513)	(41,521)	-37%
8868L	SB 150/AB 2364 HS Exptn SU	(32,770)	(46,664)	(82,360)	(4,296)	(82,360)	1817%
8868M	SB 150/AB 2364 HS Exptn FL	(129,050)	(139,532)	(117,595)	(12,530)	(117,595)	839%
8868N	SB 150/AB 2364 HS Exptn SP	(95,990)	(159,794)	(108,605)	(50,478)	(108,605)	115%
8868O	SB 150/AB 2364 HS Exptn PY	(24,081)	(4,884)	(5,373)	(9,313)	(5,373)	-42%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(161,965)	(223,496)	(171,390)	(232,432)	(171,390)	-26%
8868R	AB 13 Exmptn NRT for Veterans-FL	(869,565)	(1,195,765)	(902,190)	(1,388,861)	(902,190)	-35%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,092,720)	(1,384,340)	(1,115,920)	(1,338,204)	(1,115,920)	-17%
8868T	AB 13 Exmptn NRT for Veterans-PY	114,081	32,770	(26,422)	(12,519)	(34,252)	174%
8868V	AB 343 Exmptn NRT -Summer				(895)	-	
8868W	AB 343 Exmptn NRT Fall				(22,554)	-	
8868Z	AB 343 Exmptn NRT Spring	-	76,432	(7,830)	(18,616)	-	-100%
8876A	Health Service Fees-Summer	-	306,720	82,624	85,472	90,000	5%
8876B	Health Services-Fall	-	356,220	338,980	356,120	360,000	1%
8876C	Health Service Fees-Spring	-	(1,128)	347,440	360,200	350,000	-3%
8876D	Health Service Fees-PY	-	-	(361)	74	-	-100%
8876I	Health Service Fees-BOGG-PY	-	(700)	11	-	-	0%
8876K	Health Fee Waivers-Summer	-	(980)	(240)	-	-	0%
8876L	Health Fee Waivers-Fall	-	3,785	(20)	(320)	-	-100%
8876M	Health Fee Waivers-Spring	-	26,715	(20)	(780)	-	-100%
8876N	Health Fee Waivers-PY				(180)	-	
8881A	Parking Fees-Summer	-	74,391	-	-	-	0%
8881B	Parking Fees-Fall	-	2,400	-	-	-	0%
8881C	Parking Fees-Spring	-	3,855	-	-	-	0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0%
8885A	ESLIP - Summer	-	-	650	-	-	0%
8885B	ESLIP - Fall	-	-	58,290	83,240	-	-100%
8885C	ESLIP - Spring	-	-	88,025	93,625	-	-100%
8886D	Exempt NRT Cap Out PY AB 13	105	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	-	281	1	209	-	-100%
8893I	Miscellaneous Income	70,943	20,065	47,853	47,111	-	-100%
8893N	PY Credit/Refunds	-	-	50	-	-	0%
8893L	Vending Machines	45	-	3,562	2,316	-	-100%
Local Revenues Total		**69,745,368**	**77,351,116**	**87,323,902**	**89,206,859**	**84,853,989**	**2%**
							0%
							0%
TRANSFERS IN/RECOVERIES						-	**0%**
8981	Transfer in - General Unrestricted	-	4,132	780	304	-	**-100%**
8982	Transfer in - General Restricted	10,036,869	2,815,117	361,474	2,282,574	-	**-100%**
8985	Transfer in - Capital Projects				8,400,000	-	
8994	Transfer in-Bond Fund	-	30,000	-	-	-	**0%**
8950	F & A Recoveries	-	572,399	-	-	-	**0%**
Transfers in/Recoveries Total		**10,036,869**	**3,421,648**	**362,253**	**10,682,879**	**-**	**-100%**
TOTAL REVENUE		**172,972,793**	**181,434,512**	**184,681,659**	**198,471,436**	**192,125,370**	**-3%**

CERTIFICATED SALARIES							
1120	Faculty	41,494,626	34,969,826	32,747,327	38,511,174	37,692,170	-2%
1129	Faculty-Long Term Substitutes	-	59,220	84,578	84,191	293,567	249%
1210	Administrators	6,373,521	5,294,301	5,760,210	7,663,456	8,285,543	8%
1220	Nonteaching-Sch1	11,548	633,971	2,000,274	2,787,886	3,003,792	8%
1230	Librarians-Sch1	-	(56,425)	133,765	140,530	438,666	212%
1240	Counselors-Sch1	302,729	1,789,205	1,136,282	1,674,668	2,145,761	28%
1250	Student Health Personnel	58,764	279,367	256,465	304,749	266,270	-13%
1280	Supervisors	772,885	429,265	3,189,559	3,256,769	3,858,100	18%
1322	Faculty-Regular Hours	165,300	183,158	261,305	376,181	-	-100%
1323	Faculty-Reg Hrs PBL	13,068,206	10,187,849	11,437,744	15,947,080	15,919,734	0%
1324	Faculty-Summer/Int Hourly	1,451,665	1,109,986	401,246	371,075	312,526	-16%
1325	Faculty-Subs	98,691	251,540	337,255	653,298	653,298	0%
1333	Faculty-Reg Hrs Ovrld By Load	2,104,579	1,340,057	2,028,369	2,978,287	2,957,592	-1%
1422	Nonteaching-Hourly	1,925,024	1,974,308	2,126,120	2,533,142	1,799,612	-29%
1423	Part-time Office Hours	248,398	189,544	1,094,851	790,196	790,242	0%
1424	Nonteaching-Sum/Int	-	-	3,129	36,774	73,549	100%
1432	Librarians-Hourly				59,884	-	
1434	Librarians-Sum/Int	-	-	5,500	1,818	-	-100%
1442	Counselors-Hourly	-	2,246	-	23,582	-	-100%
1444	Counselors-Sum/Int				3,185	-	
1452	Student Health Persn-Hourly	-	-	2,490	34,027	-	-100%
1484	Supervisors-Stipends	25,819	25,819	68,006	131,656	49,913	-62%
1990	Grievance-Acad Settle	7,767	-	7,626	30,820	-	-100%
Certificated Salaries Total		**68,109,522**	**58,663,236**	**63,082,101**	**78,394,429**	**78,540,332**	**0%**
CLASSIFIED SALARIES				-			
2110	Classified-Reg	31,710,925	31,589,242	29,068,583	32,420,974	35,890,747	11%
2115	Governing Board	37,958	31,348	43,138	33,602	42,191	26%
2210	Instructional Aides-Reg	2,509,936	2,646,459	2,680,735	3,087,399	2,745,033	-11%
2330	Classified-NI Temp	1,916,091	1,790,235	1,679,858	1,725,397	992,821	-42%
2334	Classified-Sum/Int	-	-	-	-	-	0%
2340	Classified - Class 9910 only	447	-	-	-	-	0%
2370	Classified-NI Coll Aide	128,902	84,603	613,145	784,148	1,215,500	55%
2374	Clasified-Summer Lab Aide	3,644	5,031	24,062	58,659	5,000	-91%
2375	Classified-NI Coll Aide WK Stdy	-	-	5,929	19,488	-	-100%
2380	Classified-Overtime	603,046	691,252	565,117	911,927	460,109	-50%
2390	Classified-NI Cafeteria				37,591	-	
2410	Instructional Aides-Non Reg Temp	496,152	504,546	532,589	602,166	289,115	-52%
2888	P-Share Time	1,574	1,050	-	4,818	-	-100%
Classified Salaries Total		**37,408,674**	**37,343,765**	**35,213,156**	**39,686,169**	**41,640,516**	**5%**
EMPLOYEE BENEFITS							
3101	STRS	2,077	2,454	2,488	2,485	-	-100%
3102	STRS - Administrators	537,568	479,469	584,730	785,765	802,250	2%
3109	STRS - Certificated	16,727,055	15,945,676	15,210,791	11,157,748	11,455,223	3%
3202	PERS - Administrators	-	-	-	-	-	0%
3205	PERS - Classified SEIU	461,115	375,948	409,741	496,641	-	-100%
3302	OASDI - Administrators	100,180	93,479	235,168	180,815	49,317	-73%
3303	OASDI- Stationary Engineers	101,423	79,107	85,317	90,727	-	-100%
3304	OASDI - Classified Managers	26,013	29,618	11,612	11,763	-	-100%
3305	OASDI - Classified SEIU	1,869,341	1,873,099	1,683,137	1,922,263	2,502,460	30%
3306	OASDI - Crafts	78,772	70,937	87,104	88,440	17,353	-80%
3307	OASDI - Governing Board	2,087	1,665	2,511	2,015	-	-100%
3308	OASDI - CalWorks	28	-	-	-	-	0%
3309	OASDI - Certificated	99,668	75,027	89,302	109,448	-	-100%
3322	Medicare - Administrators	86,763	70,950	77,025	103,137	11,534	-89%
3323	Medicare - Stationary Engineers	23,888	19,825	19,953	21,449	-	-100%
3324	Medicare - Classified Managers	6,964	7,577	3,162	3,255	-	-100%
3325	Medicare - Classified SEIU	464,777	465,745	429,850	480,180	583,861	22%
3326	Medicare - Crafts	18,422	16,715	20,502	24,642	4,058	-84%
3327	Medicare - Governing Board	488	389	587	471	-	-100%
3328	Medicare - CalWorks	6	-	-	-	-	0%
3329	Medicare - Certificated	887,044	703,735	792,838	986,453	1,131,397	15%
3402	Health Plan - Administrators	425,203	403,922	390,893	459,521	44,417	-90%
3403	Health Plan - Stationary Engineers	136,470	114,584	106,294	123,697	-	-100%
3404	Health Plan - Classified Managers	13,268	19,810	16,377	10,048	-	-100%
3405	Health Plan - Classified SEIU	4,086,613	3,926,210	3,492,473	3,969,608	5,068,430	28%
3406	Health Plan - Crafts	149,747	147,392	161,216	164,591	34,667	-79%
3407	Health Plan - Governing Board	49,752	51,749	38,556	28,379	-	-100%
3409	Health Plan - Certificated	6,774,761	5,657,971	5,498,227	6,138,049	8,291,720	35%
3422	Dental - Administrators	57,059	55,140	51,813	59,140	6,150	-90%
3423	Dental - Stationary Engineers	24,072	19,407	18,074	21,009	-	-100%
3424	Dental - Classified Managers	5,293	6,175	2,384	1,937	-	-100%
3425	Dental - Classified SEIU	674,274	628,103	556,865	613,776	133,165	-78%
3426	Dental - Crafts	22,686	21,171	23,334	25,092	4,800	-81%
3427	Dental - Governing Board	8,674	8,821	7,450	5,811	-	-100%
3429	Dental - Certificated	1,021,979	829,586	794,519	832,877	305,996	-63%
3432	Life Insurance - Administrators	3,228	3,118	3,012	3,593	266	-93%
3433	Life Insurance - Stationary Enginee	1,384	1,115	1,070	1,297	-	-100%
3434	Life Insurance - Classified Manager	304	355	140	120	-	-100%
3435	Life Insurance - Classified SEIU	38,350	35,782	32,681	37,606	9,395	-75%
3436	Life Insurance - Crafts	1,304	1,217	1,382	1,554	293	-81%
3437	Life Insurance - Governing Board	642	583	612	658	-	-100%
3439	Life Insurance - Certificated	41,112	35,368	35,929	36,401	19,084	-48%
3461	Post Retirement	32,295	10,258,412	10,262,634	10,394,781	6,000,000	-42%
3502	SUI - Administrators	4,626	27,652	27,301	11,155	3,977	-64%
3503	SUI - Stationary Engineers	1,983	7,358	6,356	2,643	-	-100%
3504	SUI - Classified Managers	540	2,781	1,139	376	-	-100%
3505	SUI - Classified SEIU	36,437	174,160	146,951	55,483	200,216	261%
3506	SUI - Crafts	1,479	6,350	7,270	1,980	1,399	-29%

3509	SUI - Certificated	28,667	286,691	285,692	99,372	405,204	308%
3602	Workers Comp - Administrators	96,912	80,583	131,444	179,689	19,249	-89%
3603	Workers Comp - Stationary Engineers	26,334	22,047	30,465	36,589	-	-100%
3604	Workers Comp - Classified Managers	7,773	8,429	5,381	5,561	-	-100%
3605	Workers Comp - Classified SEIU	533,258	526,048	704,520	843,983	967,470	15%
3606	Workers Comp - Crafts	20,962	19,141	34,854	38,643	6,773	-82%
3607	Workers Comp - Governing Board	596	492	1,036	812	-	-100%
3609	Workers Comp - Certificated	1,008,659	797,129	1,383,252	1,701,777	2,087,409	23%
3652	OPEB	(134,335)	803,032	1,938,969	4,354,921	2,958,062	-32%
3702	SF Retirement - Administrators	583,752	509,529	394,762	509,548	169,824	-67%
3703	SF Retirement - Stationary Engineer	349,850	257,213	228,933	211,720	-	-100%
3704	SF Retirement - Classified Managers	113,489	109,980	41,907	36,576	-	-100%
3705	SF Retirement - Classified SEIU	7,375,897	6,524,187	5,068,940	5,470,236	6,983,997	28%
3706	SF Retirement - Crafts	308,098	250,281	259,857	217,369	59,756	-73%
3709	SF Reitrement - Certificated	63,803	26,100	83,927	32,687	-	-100%
3710	SF Retirement - Students	-	112	-	-	-	0%
3913	SUSP-Other Benefits	-	-	-	-	-	0%
Employee Benefits Total		**45,490,930**	**52,976,698**	**52,024,710**	**53,208,361**	**50,339,171**	**-5%**
SUPPLIES/MATERIALS							**0%**
4000	Budget-Supplies/Materials	-	-	-	-	-	0%
4211	Cafeteria-COGS (Food)				364	364	0%
4102	Textbooks	330	-	-	-	-	0%
4103	Other Books	-	72	4,756	28,782	600	-98%
4301	Printing Supplies	27,462	42,440	21,242	19,671	24,304	24%
4302	Computer Supplies	139	-	-	-	-	0%
4303	Other Supplies	446,037	47,345	698,277	652,622	868,742	33%
4304	Durable Supplies	906	-	7,274	4,395	6,523	48%
4305	Instructional Supplies	50,565	55,610	-	31,296	79,065	153%
4306	Food Supplies	-	-	500	5,464	2,771	-49%
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-	-	-	0%
4402	Uniforms	20,290	65,271	125,730	81,768	50,074	-39%
Supplies/Materials Total		**545,730**	**210,738**	**857,779**	**824,363**	**1,032,443**	**25%**
OTHER OPERATING EXPENSES							**0%**
5000	Budget-Other Operating Expenses	-	-	-	-	134,888	0%
5101	Instructional Service Agreements	596,010	-	781,757	753,968	-	-100%
5110	Guest Lecturer	15,940	317,351	54,259	34,750	215,759	521%
5120	Computer Consulting	-	31,494	-	-	-	0%
5130	Dues and Memberships	169,138	188,882	175,219	155,440	265,307	71%
5131	Participants Cost	-	-	11,104	-	10,800	0%
5190	Other Consulting	3,059,517	793,642	841,943	486,468	2,890,409	494%
5191	Misc Personal Services	-	-	-	-	-	0%
5202	Conference and Food Services	-	12	289,687	95,597	159,793	67%
5210	Travel - Non-Local	3,120	58,125	129,208	226,291	253,547	12%
5212	Travel - Local	16,331	19,025	31,229	40,602	80,894	99%
5350	Postage	8	2,000	2,517	5,000	32,517	550%
5351	Moving, Rental and Storage	-	-	221,160	20,623	214,593	941%
5410	Insurance	1,903,640	7,349,272	2,140,068	56,697	22,000	-61%
5450	Self Insurance Claim	-	15,059	-	-	-	0%
5510	Water/Sewage	323,202	363,974	493,165	635,893	532,529	-16%
5520	Gas/Electricity	1,218,287	1,590,193	1,668,514	2,632,344	2,750,118	4%
5530	Telephone	-	139,010	-	-	32,310	0%
5560	Housekeeping	118,350	180,038	291,519	374,093	347,324	-7%
5610	Other Property Leases	1,008,216	505,966	304,097	-	9,466	0%
5620	Property Leases - SFUSD	155,556	155,556	-	155,556	155,556	0%
5631	Vehicle Leases	-	-	-	-	-	0%
5632	Copier Leases	(599)	-	600,664	-	396,481	0%

5633	Other Leases	76,124	138,232	40,907	15,978	70,588	342%
5640	Maint & Repair - Non-Equipment	1,219,919	345	1,431,600	957,417	1,227,797	28%
5650	Maint & Repair - Equipment	107,420	87,054	162,705	175,588	305,583	74%
5655	Maint & Repair - Vehicles	10,216	15,124	29,161	9,444	29,161	209%
5656	Software License Fees	215,403	55,970	434,197	263,463	1,218,770	363%
5657	Maint - Hazardous Materials	45,898	52,487	148,643	71,536	118,454	66%
5658	Maint - Other	1,138	4,737	2,116	2,785	5,976	115%
5721	Judgments/Claims/Settlements	-	-	36,461	1,114,968	50,461	-95%
5722	Legal Services	630,233	562,743	1,369,451	1,276,927	1,500,000	17%
5724	Investigations	2,600	4,216	3,300	12,320	12,400	1%
5730	Elections	791,624	-	781,160	-	800,000	0%
5801	Broadcasting	35,843	65,817	60,060	57,758	31,273	-46%
5802	Print Advertising	-	5,807	6,374	7,624	26,023	241%
5803	Other Advertising	7,246	10,854	19,011	17,715	500	-97%
5805	Student Outreach	1,497	36,000	25,963	4,217	44,498	955%
5831	Intercollegiate Athletics	-	-	11,780	-	11,780	0%
5901	Interest expense	75,068	-	-	-	-	0%
5902	Testing Services	-	2,110	27,300	-	24,996	0%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	948	4,059	68,198	11,566	16,337	41%
5905	Bad Checks	(121)	150	640	1,403	640	-54%
5906	Credit Card Fees	130,938	138,837	148,795	162,200	153,312	-5%
5907	Over/Short	55	1	(1,500)	(850)	-	-100%
5908	Bank Service Fees	56,254	52,857	49,942	47,208	48,144	2%
5909	Receivable Write-Off	710,891	2,070,326	470,590	8,381	-	-100%
5910	Other Expenses	25,529	32,690	153,990	121,280	247,752	104%
5911	Tuition Reimbursement	21,994	19,785	18,284	18,955	62,322	229%
5912	Fees for Services	61,971	172,298	230,733	256,451	344,243	34%
5913	Banquet and Other Food Expenses	-	10,718	23,684	27,057	30,534	13%
5914	Governmental Fees, Taxes & Licenses	26,891	3,670	10,299	-	10,299	0%
Other Operating Expenses Total		**12,842,295**	**15,256,486**	**13,799,953**	**10,314,714**	**14,896,136**	**44%**
CAPITAL OUTLAY							**0%**
6102	Site Improvements	-	-	-	-	-	0%
6302	Books	-	-	-	-	-	0%
6304	Databases	-	-	-	-	-	0%
6306	Periodicals	-	-	-	-	-	0%
6308	Video	-	-	7,970	-	10,000	0%
6411	Add-Furniture/Fixtures	-	9,443	8,845	-	-	0%
6412	Add-Vehicles	-	48,296	(13,206)	55,050	260	-100%
6413	Add-Computer Equipment	-	-	-	-	12,000	0%
6414	Add-Miscellaneous Equipment	5,272	47,444	295,720	80,369	81,560	1%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0%
6434B	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Eqp	(27)	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	-	9,511	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	1,859	-	-	-	-	0%
6453	Add-Expendable Computer Equip	4,467	1,018	-	4,029	-	-100%
6454	Add-Expendable Misc Equipment	15,617	88,322	63,846	42,088	178,590	324%
Capital Outlay Total		**27,189**	**204,034**	**363,176**	**181,537**	**282,410**	**56%**
OTHER OUTGO							**0%**
7901	Unallocated Cost			-	-	1,000,000	0%
7902	Board Desig Reserv for Contingency	-		-	-	-	0%
Other Outgo Total		**-**	**-**	**-**	**-**	**1,000,000**	**0%**
TRANSFERS OUT							**0%**
7600	Other Payments to/for Students				238	-	
7330	Transfer out - Cafeteria	790,281	241,206	760,416	800,000	800,000	0%
7340	Transfer out - Book Store	-	430,912	-	-	-	0%
7341	Transfer out - Year end adustment	-	-	-	-	-	0%
7350	Transfer out - Capital Projects			2,600,000	2,500,000	2,000,000	-20%
7355	Transfer out-Bond Fund	-	142,104	-	-	350,000	0%
7360	Transfer out - Bookstore Auxiliary			347,638	350,000	-	-100%
7370	Transfer out - Self-Insurance	-	6,701,734	10,000,000	-	-	0%
7371	Transfer out - OPEB	-	-	-	1,200,000	1,200,000	0%
Transfers out Total		**790,281**	**7,515,955**	**13,708,054**	**4,850,000**	**4,350,000**	**-10%**
TOTAL EXPENDITURES		**165,214,621**	**172,170,912**	**179,048,929**	**187,459,572**	**192,081,009**	**2%**
NET SURPLUS/(DEFICIT)		**7,758,172**	**9,263,600**	**5,632,730**	**11,011,864**	**44,360**	**-100%**

PARCEL TAX – REVENUE AND EXPENDITURE REPORT

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

PARCEL TAX
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
Parcel Tax	19,518,892	19,620,684	19,680,000	19,691,304	19,823,446	1%
Total Revenue	19,518,892	19,620,684	19,680,000	19,691,304	19,823,446	1%
						0%
EXPENDITURES						0%
Academic Salaries	10,702,131	7,644,390	4,332,371	4,156,907	4,332,371	4%
Classified Salaries	2,623,689	3,305,404	5,835,349	6,780,018	5,835,349	-14%
Benefits	3,492,986	4,882,715	4,021,805	3,656,716	4,021,805	10%
Supplies & Materials	1,285	14,507	88,834	39,683	88,834	124%
Services & Other Operating	2,623,810	3,707,063	3,379,595	3,380,607	1,984,515	-41%
Equipment	74,734	71,294	2,022,044	1,677,375	2,000,001	19%
Total Expenditures	19,518,635	19,625,373	19,679,999	19,691,305	18,262,876	-7%
						0%
						0%
Excess of Revenue Over Expenditures	257	(4,689)	-	-	1,560,570	0%
Beginning Fund Balance	4,432	4,689	-	-	-	0%
						0%
ENDING FUND BALANCE	4,689	-	-	-	1,560,570	0%

PARCEL TAX – REVENUE AND EXPENDITURE DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

	ACCOUNT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
LOCAL REVENUES								
	8861	Interest/Invest Inc			199	-	-	0%
	8819	Prop A-City College Parcel Tax	19,518,892	19,618,308	19,679,801	19,691,304	19,823,446	1%
	8819B	Prop Tax Rev-Voted Indebtedness-P39	-	2,376			-	0%
TOTAL REVENUES			**19,518,892**	**19,620,684**	**19,680,000**	**19,691,304**	**19,823,446**	**1%**
CERTIFICATED SALARIES								**0%**
	1120	Faculty	232,052	-	-	-	-	0%
	1210	Administrators	319,255	455,595	-	-	-	0%
	1220	Nonteaching-Sch1	2,945,573	2,040,613	203,346	125,098	203,346	63%
	1230	Librarians-Sch1	1,444,396	1,415,357	1,080,401	1,187,321	1,080,401	-9%
	1240	Counselors-Sch1	5,376,790	2,488,331	2,444,364	2,449,608	2,444,364	0%
	1280	Supervisors	26,186	110,401	116,802	140,935	116,802	-17%
	1323	Faculty-Reg Hrs PBL	2,195	464,857	44,680	12,150	44,680	268%
	1324	Faculty-Summer/Int Hourly	-	21,966	-	-	-	0%
	1325	Faculty-Subs	263	6,088	-	-	-	0%
	1333	Faculty-Reg Hrs Ovrld By Load	71,604	517,917	22,249	19,346	22,249	15%
	1422	Nonteaching-Hourly	283,816	116,961	420,529	222,450	420,529	89%
	1423	Part-time Office Hours	-	6,157	-	-	-	0%
	1442	Counselors-Hourly	-	147	-	-	-	0%
Certificated Salaries Total			**10,702,131**	**7,644,390**	**4,332,371**	**4,156,907**	**4,332,371**	**4%**
CLASSIFIED SALARIES								**0%**
	2110	Classified-Reg	2,623,689	2,881,435	5,760,478	6,713,633	5,760,478	-14%
	2115	Governing Board	-	1,145	-	-	-	0%
	2210	Instructional Aides-Reg	-	194,197	-	-	-	0%
	2330	Classified-NI Temp	-	130,068	70,454	-	70,454	0%
	2370	Classified-NI Coll Aide	-	24,717	-	56,451	-	-100%
	2374	Clasified-Summer Lab Aide	-	384	4,417	8,963	4,417	-51%
	2380	Classified-Overtime	-	45,280	-	971	-	-100%
	2410	Instructional Aides-Non Reg Temp	-	28,082	-	-	-	0%
	2888	P-Share Time	-	97	-	-	-	0%
Classified Salaries Total			**2,623,689**	**3,305,404**	**5,835,349**	**6,780,018**	**5,835,349**	**-14%**
EMPLOYEE BENEFITS								0%
	3102	STRS - Administrators	36,065	-	-	-	-	0%
	3109	STRS - Certificated	1,197,348	1,744,998	752,642	766,254	752,642	-2%
	3205	PERS - Classified SEIU	-	22,754	-	-	-	0%
	3302	OASDI - Administrators	-	4,553	-	-	-	0%
	3303	OASDI- Stationary Engineers	-	8,888	-	-	-	0%
	3304	OASDI - Classified Managers	-	-	18,912	22,446	18,912	-16%
	3305	OASDI - Classified SEIU	123,828	173,155	319,780	370,343	319,780	-14%
	3306	OASDI - Crafts	-	7,078	-	-	-	0%
	3307	OASDI - Governing Board	-	71	-	-	-	0%
	3309	OASDI - Certificated	2,598	9,048	2,720	1,442	2,720	89%
	3322	Medicare - Administrators	4,504	6,018	-	-	-	0%
	3323	Medicare - Stationary Engineers	-	2,143	-	-	-	0%
	3324	Medicare - Classified Managers	-	-	4,444	5,250	4,444	-15%
	3325	Medicare - Classified SEIU	28,960	41,983	76,185	87,712	76,185	-13%
	3326	Medicare - Crafts	-	1,607	-	-	-	0%
	3327	Medicare - Governing Board	-	17	-	-	-	0%
	3329	Medicare - Certificated	101,591	130,621	59,959	57,958	59,959	3%
	3402	Health Plan - Administrators	15,193	40,577	-	-	-	0%
	3403	Health Plan - Stationary Engineers	-	9,092	-	-	-	0%
	3405	Health Plan - Classified SEIU	230,359	307,998	553,888	598,124	553,888	-7%
	3406	Health Plan - Crafts	-	8,223	-	-	-	0%

3409	Health Plan - Certificated	776,288	1,088,199	466,018	384,099	466,018	21%
3422	Dental - Administrators	2,646	4,411	-	-	-	0%
3423	Dental - Stationary Engineers	-	1,764	-	-	-	0%
3424	Dental - Classified Managers	-	-	3,278	3,874	3,278	-15%
3425	Dental - Classified SEIU	43,077	51,131	82,186	94,210	82,186	-13%
3426	Dental - Crafts	-	1,713	-	-	-	0%
3429	Dental - Certificated	120,975	164,339	61,617	52,473	61,617	17%
3432	Life Insurance - Administrators	152	254	-	-	-	0%
3433	Life Insurance - Stationary Enginee	-	101	-	-	-	0%
3434	Life Insurance - Classified Manager	-	-	195	239	195	-19%
3435	Life Insurance - Classified SEIU	2,476	2,939	4,892	5,849	4,892	-16%
3436	Life Insurance - Crafts	-	98	-	-	-	0%
3439	Life Insurance - Certificated	6,668	8,582	3,523	3,125	3,523	13%
3502	SUI - Administrators	137	2,396	-	-	-	0%
3503	SUI - Stationary Engineers	-	799	-	-	-	0%
3504	SUI - Classified Managers	-	-	1,556	600	1,556	160%
3505	SUI - Classified SEIU	2,210	14,948	27,427	10,354	27,427	165%
3506	SUI - Crafts	-	584	-	-	-	0%
3509	SUI - Certificated	3,887	52,810	21,620	6,238	21,620	247%
3602	Workers Comp - Administrators	4,310	6,829	-	-	-	0%
3603	Workers Comp - Stationary Engineers	-	2,361	-	-	-	0%
3604	Workers Comp - Classified Managers	-	-	7,521	8,890	7,521	-15%
3605	Workers Comp - Classified SEIU	32,492	45,087	132,521	152,030	132,521	-13%
3606	Workers Comp - Crafts	-	1,764	-	-	-	0%
3607	Workers Comp - Governing Board	-	18	-	-	-	0%
3609	Workers Comp - Certificated	121,955	147,109	104,455	99,389	104,455	5%
3652	OPEB	147,084	124,342	236,277	118,147	236,277	100%
3702	SF Retirement - Administrators	-	15,674	-	-	-	0%
3703	SF Retirement - Stationary Engineer	-	24,826	-	-	-	0%
3704	SF Retirement - Classified Managers	-	-	57,123	58,516	57,123	-2%
3705	SF Retirement - Classified SEIU	484,736	573,714	1,018,844	747,055	1,018,844	36%
3706	SF Retirement - Crafts	-	22,665	-	-	-	0%
3709	SF Reitrement - Certificated	3,449	4,436	4,221	2,101	4,221	101%
Employee Benefits Total		**3,492,986**	**4,882,715**	**4,021,805**	**3,656,716**	**4,021,805**	**10%**
SUPPLIES/MATERIALS							0%
4102	Textbooks				81	-	
4103	Other Books	-	-	44	242	44	-82%
4301	Printing Supplies	-	239	44	-	44	0%
4302	Computer Supplies	790	10,504	531	13,733	531	-96%
4303	Other Supplies	495	3,564	88,216	14,551	88,216	506%
4305	Instructional Supplies	-	-	-	11,075	-	-100%
4402	Uniforms	-	200	-	-	-	0%
Supplies/Materials Total		**1,285**	**14,507**	**88,834**	**39,683**	**88,834**	**124%**
OTHER OPERATING EXPENSES							0%
5130	Dues and Memberships	5,110	150	5,490	7,660	5,670	-26%
5190	Other Consulting	-	971,834	852,642	281,705	852,642	203%
5202	Conference and Food Services	1,600	9,138	3,788	15,746	3,788	-76%
5212	Travel - Local				158	-	
5350	Postage	-	-	-	-	-	0%
5530	Telephone	173,043	-	167,690	173,629	167,690	-3%
5632	Copier Leases	801,473	917,561	275,904	853,769	275,904	-68%
5633	Other Leases	25,658	3,021	25,184	24,645	25,184	2%
5640	Maint & Repair - Non-Equipment	-	1,044	-	-	-	0%
5650	Maint & Repair - Equipment	165,564	148,357	222,583	34,552	222,583	544%
5656	Software License Fees	1,426,770	1,635,776	1,801,809	1,988,050	406,549	-80%
5802	Print Advertising	-	-	649	693	649	-6%
5805	Student Outreach	-	-	2,926	-	2,926	0%
5912	Fees for Services	24,592	20,183	20,933	-	20,933	0%
Other Operating Expenses Total		**2,623,810**	**3,707,063**	**3,379,595**	**3,380,607**	**1,984,515**	**-41%**

CAPITAL OUTLAY								**0%**
	6302	Books	185	150	105,927	-	105,927	0%
	6304	Databases	48,698	36,358	224,081	-	224,081	0%
	6306	Periodicals	12,263	12,714	31,983	-	31,983	0%
	6308	Video	11,965	9,702	21,208	-	21,208	0%
	6414	Add-Miscellaneous Equipment			367,612	345,108	367,612	7%
	6443	Add-Non Cap Computer Eqp	-	2,376	-	-	-	0%
	6451	Add-Expendable Furniture/Fixt	-	-	29,974	49,906	29,974	-40%
	6453	Add-Expendable Computer Equip	-	9,995	1,109,746	1,125,729	1,087,702	-3%
	6454	Add-Expendable Misc Equipment	1,624	-	131,514	156,631	131,514	-16%
Capital Outlay Total			**74,734**	**71,294**	**2,022,044**	**1,677,374**	**2,000,000**	**19%**
TOTAL EXPENDITURES			**19,518,635**	**19,625,373**	**19,679,999**	**19,691,304**	**18,262,875**	**-7%**
NET SURPLUS/DEFICIT			**257**	**(4,689)**	-	-	**1,560,571**	**0%**

GENERAL FUND – RESTRICTED PROGRAMS (FUND 12) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - GENERAL FUND (FUND 12)

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTED BUDGET 2024-25	% CHANGE
REVENUE						
Federal Revenue	22,222,463	13,961,009	4,857,007	3,696,177	2,880,463	(22.1%)
State Revenue	26,660,320	31,085,393	28,741,883	36,691,678	38,142,033	4.0%
Local Revenue	4,357,364	3,853,842	4,710,340	4,043,875	4,061,310	0.4%
Transfers	1,201,339	586,913	-	-	-	0.0%
Total Revenue	**54,441,486**	**49,487,157**	**38,309,229**	**44,431,731**	**45,083,806**	**1.5%**
EXPENDITURES						
Academic Salaries	9,942,994	9,367,079	7,551,770	8,367,236	8,870,543	6.0%
Classified Salaries	8,682,576	14,037,542	9,031,992	10,382,968	10,590,628	2.0%
Benefits	6,842,037	7,162,129	5,845,774	6,437,338	6,759,205	5.0%
Supplies & Materials	1,173,091	1,826,692	1,401,318	1,522,644	1,598,776	5.0%
Services & Other Operating	2,869,975	5,246,304	2,878,740	4,858,065	5,100,969	5.0%
Equipment	815,991	3,643,563	903,673	2,118,870	1,957,603	(7.6%)
Transfers	22,305,882	9,056,996	8,039,783	12,117,328	10,206,083	(15.8%)
Total Expenditures and Transfers	**52,632,546**	**50,340,304**	**35,653,050**	**45,804,449**	**45,083,806**	**(1.6%)**
Excess of Revenue Over Expenditures	1,808,940	(853,147)	2,656,179	(1,372,718)	(0)	(100.0%)
Beginning Fund Balance	3,828,639	5,637,579	9,447,319	12,103,498	10,730,780	(11.3%)
ENDING FUND BALANCE	**5,637,579**	**4,784,432**	**12,103,498**	**10,730,780**	**10,730,779**	**(0.0%)**

GENERAL FUND – RESTRICTED PROGRAMS (FUND 12) DETAILS

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

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8120	Higher Education Act	10,270,142	11,114,812	2,105,313	733,995	784,996	6.9%
8140	TANF-Federal	70,937	66,853	56,615	57,108	52,450	(8.2%)
8150	Student Financial Aid	863,499	651,314	509,070	666,485	700,000	5.0%
8170	Vocational/Applied Tech	1,021,794	767,361	1,053,232	911,256	1,000,000	9.7%
8190	Other Federal Restricted Revenues	9,083,606	473,163	425,465	458,605	89,017	(80.6%)
8290	Ca Dept Ed-Fed Pass Thru	912,485	887,505	707,312	868,728	254,000	(70.8%)
	Total Federal Revenues	22,222,463	13,961,009	4,857,007	3,696,177	2,880,463	(22.1%)
8611	State General Apportionment	1,290	69,262	100,431	316,402	316,402	0.0%
8615	Basic Skills	1,296,595	1,346,853	1,373,035	1,903,928	2,000,000	5.0%
8622	EOPS	1,700,752	1,979,615	2,555,705	2,489,856	2,500,000	0.4%
8623	DSPS	1,964,454	2,032,180	2,298,003	2,643,986	2,700,000	2.1%
8624	State Calworks Allocations	417,374	352,469	252,109	445,467	375,863	(15.6%)
8626	BFAP Apportionment	686,982	619,879	630,311	660,340	661,759	0.2%
8627	Matriculations	7,075,332	6,882,353	4,687,985	6,285,957	6,300,000	0.2%
8629	Other Gen Categorical Allocations	4,337,050	5,569,452	7,553,580	8,782,998	11,000,000	25.2%
8634	Adult Education Program	-	-	2,619,440	2,720,403	3,000,000	10.3%
8635	Strong Workforce Program	-	-	2,626,934	4,624,338	3,500,000	(24.3%)
8655	Economic Programs	758,734	544,308	600,158	1,020,172	976,294	(4.3%)
8656	Other Reimb Categorical	1,010,795	2,067,022	55,096	122,475	183,600	49.9%
8681	ST Lottery Proceeds	1,318,936	1,689,855	1,477,675	1,655,852	1,700,000	2.7%
8699	Other Misc. ST Revenues	6,092,025	7,932,146	1,911,421	3,019,504	2,928,115	(3.0%)
	Total State Revenues	26,660,320	31,085,393	28,741,883	36,691,678	38,142,033	4.0%
8812	Tax Allocation, Supplemental Roll	-	-	-	-	-	0.0%
8821	Cont, Gifts, Endowments	-	47,553	-	-	-	0.0%
8823	City College Foundation	113,080	163,398	-	8,129	150,000	1,745.2%
8824	Foundations Sources	21,461	72,920	42,154	90,111	100,000	11.0%
8825	Scholarship Donations	22,000	2,500	-	500	-	(100.0%)
8826	Other Non-Profit Contributions	-	10,175	-	10,141	6,000	(40.8%)
8831	Contract Instructional Serv	908,340	883,253	846,165	1,448,591	1,500,000	3.5%
8832	SF City Sub-Contracts	754,196	990,673	1,336,416	685,729	529,333	(22.8%)
8833	Other Contract Services	234,008	199,313	277,307	153,801	150,000	(2.5%)
8851	Rentals/Leases	16,359	14,632	16,596	-	-	0.0%
8861	Interest/Invest Inc	-	-	827,801	-	-	0.0%
8872	Community Service Classes	-	-	-	-	-	0.0%
8876	Health Service Fees-Summary	-	-	-	-	-	0.0%
8876A	Health Service Fees-Summer	-	-	-	-	-	0.0%
8876B	Health Services-Fall	-	-	-	-	-	0.0%
8876C	Health Service Fees-Spring	-	-	-	-	-	0.0%
8876D	Health Service Fees-PY	-	-	-	-	-	0.0%
8876I	Health Service Fees-BOGG-PY	-	-	-	-	-	0.0%
8876K	Health Fee Waivers-Summer	-	-	-	-	-	0.0%
8876L	Health Fee Waivers-Fall	-	-	-	-	-	0.0%
8876M	Health Fee Waivers-Spring	-	-	-	-	-	0.0%
8876N	Health Fee Waivers-PY	-	-	-	-	-	0.0%
8881A	Parking Fees-Summer	245	3,785	8,890	52,038	60,000	15.3%

8881B	Parking Fees-Fall	465	26,715	144,228	84,259	150,000	78.0%
8881C	Parking Fees-Spring	2,793	74,391	91,840	127,685	150,000	17.5%
8881D	Parking Fees-PY	-	-	-	(2,020)	-	(100.0%)
8881E	Parking Fees FA-Summer	-	-	480	870	-	(100.0%)
8881F	Parking Fees FA-Fall	-	2,400	16,230	18,690	20,000	7.0%
8881G	Parking Fees FA-Spring	-	3,855	19,050	21,030	20,000	(4.9%)
8885A	ESLIP - Summer	-	-	-	-	-	0.0%
8885B	ESLIP - Fall	-	-	-	-	-	0.0%
8885C	ESLIP - Spring	-	-	-	-	-	0.0%
8885D	ESLIP - Prior Year	-	-	-	-	-	0.0%
8889	Other Student Fees	(18,144.00)	8,255	(15)	(12)	1,000	(8,433.3%)
8891	Other Local Revenues	1,105,754	753,405	318,108	512,829	600,000	17.0%
8892	Traffic Fines	30,947	24,218	77,679	91,951	100,000	8.8%
8893I	Miscellaneous Income	-	-	200	1,450	-	(100.0%)
8893N	PY Credit/Refunds	-	-	-	-	-	0.0%
8896	Interfund Transfer	113,794	-	-	-	-	0.0%
8950	F & A Recoveries	1,052,067	572,399	687,212	738,103	524,977	(28.9%)
	Total Local Revenues	4,357,364	3,853,842	4,710,340	4,043,875	4,061,310	0.4%
8981	Transfer in - General Unrestricted			-	-	-	0.0%
8982	Transfer in - General Restricted	1,201,338.59	586,913.00	-	-	-	0.0%
	Total Transfers	1,201,339	586,913	-	-	-	0.0%
					-	-	
	Total Revenues	54,441,486	49,487,157	38,309,229	44,431,731	45,083,806	1.5%
Expenditures							
1000	Budget-Certificated Salaries	-	-	6,356	26,569	27,898	5.0%
1120	Faculty-Sch1	286,671	356,491.07	160,497	78,204	82,114	5.0%
1210	Administrators	2,001,171	1,682,504.76	1,379,812	1,737,548	1,906,171	9.7%
1220	Nonteaching-Sch1	1,595,514	1,506,322.07	1,508,290	1,392,125	1,461,731	5.0%
1229	Nonteaching-Long Term Substitutes	-	5,207.75	-	-	3,337	0.0%
1230	Librarians-Sch1	433	-	-	-	-	0.0%
1240	Counselors-Sch1	2,729,136	2,042,804.03	2,082,995	2,458,606	2,581,536	5.0%
1280	Supervisors	-	-	-	4,577	4,669	2.0%
1322	Faculty-Regular Hours	52,242	91,302.30	219,745	225,879	237,173	5.0%
1323	Faculty-Reg Hrs PBL	1,163,093	1,784,979.44	458,283	343,009	360,159	5.0%
1324	Faculty-Summer/Int Hourly	737	159,707.50	137,759	7,210	7,571	5.0%
1325	Faculty-Subs	8,577	4,065.19	5,424	11,462	12,035	5.0%
1333	Faculty-Reg Hrs Ovrld By Load	20,629	-	-	-	-	0.0%
1422	Nonteaching-Hourly	1,765,716	1,313,052.58	1,274,571	1,668,661	1,752,094	5.0%
1423	Part-time Office Hours	268	-	1,630	-	-	0.0%
1424	Nonteaching-Sum/Int	55,914	76,203.81	151,449	168,260	176,673	5.0%
1442	Counselors-Hourly	213,021	293,021.31	140,417	210,694	221,228	5.0%
1444	Counselors-Sum/Int	49,873	51,417.08	24,542	34,433	36,155	5.0%
	Total Academic Salaries	9,942,994	9,367,079	7,551,770	8,367,236	8,870,543	6.0%

2110	Classified-Reg	5,140,122	9,714,897.01	5,606,889	6,005,906	6,126,024	2.0%
2210	Instructional Aides-Reg	1,063,723	1,001,886.23	982,736	1,224,428	1,248,916	2.0%
2330	Classified-NI Temp	1,759,028	2,348,470.77	1,567,182	1,776,669	1,812,203	2.0%
2334	Classified-Sum/Int	911	-	-	6,217	6,342	2.0%
2370	Classified-NI Coll Aide	331,531	527,047.84	481,128	667,848	681,205	2.0%
2374	Clasified-Summer Lab Aide	10,715	16,883.04	8,648	10,847	11,063	2.0%
2375	Classified-NI Coll Aide WK Stdy	244,069	354,588.56	363,310	666,342	679,669	2.0%
2380	Classified-Overtime	116,931	39,459.47	22,099	24,712	25,206	2.0%
2390	Classified-NI Cafeteria	-	1,391.88	-	-	-	0.0%
2410	Instructional Aides-Non Reg Temp	15,547	32,917.63	-	-	-	0.0%
2420	Instructional Aides-Non Reg Sum Int	-	-	-	-	-	0.0%
	Total Classified Salaries	8,682,576	14,037,542	9,031,992	10,382,968	10,590,628	2.0%
3102	STRS - Administrators	220,996.28	206,766.10	153,662	221,911	233,007	5.0%
3109	STRS - Certificated	1,067,222.34	1,026,156.85	967,866	1,078,874	1,132,818	5.0%
3202	PERS - Administrators	-	-	-	-	-	0.0%
3205	PERS - Classified SEIU	16,110	28,761.17	-	-	-	0.0%
3302	OASDI - Administrators	25,526.63	23,644.64	24,598	25,533	26,809	5.0%
3303	OASDI- Stationary Engineers	1,570.26	14,077.10	399	-	-	0.0%
3305	OASDI - Classified SEIU	473,993.68	713,502.84	443,767	533,217	559,878	5.0%
3306	OASDI - Crafts	117.53	241.35	39,152	-	-	0.0%
3308	OASDI - CalWorks	-	-	-	-	-	0.0%
3309	OASDI - Certificated	8,995.19	12,250.90	8,049	8,350	8,767	5.0%
3322	Medicare - Administrators	27,760.27	24,591.44	18,900	22,599	23,729	5.0%
3323	Medicare - Stationary Engineers	367.26	8,889.91	93	-	-	0.0%
3324	Medicare - Classified Managers	-	72.50	-	-	-	0.0%
3325	Medicare - Classified SEIU	111,978.63	175,578.91	104,051	124,704	130,939	5.0%
3326	Medicare - Crafts	27.48	56.43	9,605	-	-	0.0%
3328	Medicare - CalWorks	-	-	-	-	-	0.0%
3329	Medicare - Certificated	109,713.08	105,512.91	85,917	93,026	97,677	5.0%
3402	Health Plan - Administrators	137,883.89	137,071.49	107,481	144,461	151,684	5.0%
3403	Health Plan - Stationary Engineers	2,124.57	365.48	539	-	-	0.0%
3405	Health Plan - Classified SEIU	999,418.19	999,007.17	841,628	1,119,583	1,175,563	5.0%
3406	Health Plan - Crafts	107.07	167.45	-	-	-	0.0%
3409	Health Plan - Certificated	834,792.82	918,457.73	579,214	614,061	644,764	5.0%
3422	Dental - Administrators	18,847.84	19,173.49	13,896	17,148	18,005	5.0%
3423	Dental - Stationary Engineers	332.90	112.98	104	-	-	0.0%
3425	Dental - Classified SEIU	184,011.83	182,927.42	154,504	188,359	197,777	5.0%
3426	Dental - Crafts	19.07	51.12	-	-	-	0.0%
3429	Dental - Certificated	121,470.52	130,310.53	81,383	81,509	85,584	5.0%
3432	Life Insurance - Administrators	1,083.25	1,102.09	822	1,066	1,120	5.0%
3433	Life Insurance - Stationary Enginee	19.13	6.50	6	-	-	0.0%
3435	Life Insurance - Classified SEIU	10,731.69	10,966.01	9,551	11,873	12,466	5.0%
3436	Life Insurance - Crafts	1.09	2.93	-	-	-	0.0%
3439	Life Insurance - Certificated	4,681.28	4,226.31	3,647	3,809	3,999	5.0%
3470	Post Retirement - Students	-	-	4,502	-	-	0.0%
3502	SUI - Administrators	1,298.86	9,677.05	6,537	2,326	2,442	5.0%
3503	SUI - Stationary Engineers	36.19	24.51	34	-	-	0.0%
3505	SUI - Classified SEIU	8,184.71	44,997.57	37,104	15,269	16,033	5.0%
3506	SUI - Crafts	0.96	19.87	-	-	-	0.0%
3509	SUI - Certificated	3,992.19	41,197.53	30,926	10,179	10,688	5.0%
3602	Workers Comp - Administrators	30,673.26	27,693.29	31,469	39,635	41,617	5.0%
3603	Workers Comp - Stationary Engineers	420.13	76.87	156	-	-	0.0%
3605	Workers Comp - Classified SEIU	125,909.23	136,597.93	178,062	216,890	227,735	5.0%
3606	Workers Comp - Crafts	30.17	62.35	-	-	-	0.0%
3609	Workers Comp - Certificated	123,690.53	118,765.67	149,546	161,630	169,712	5.0%
3652	OPEB	217,219.08	145,601.74	310,298	173,354	182,022	5.0%
3702	SF Retirement - Administrators	124,248.27	106,746.53	81,751	78,090	81,994	5.0%
3705	SF Retirement - Classified SEIU	1,822,179.14	1,777,620.29	1,364,236	1,445,656	1,517,939	5.0%
3706	SF Retirement - Crafts	361.33	263.30	-	-	-	0.0%
3709	SF Reitrement - Certificated	3,889.09	8,020.25	2,316	4,226	4,438	5.0%
3710	SF Retirement - Students	-	712.74	-	-	-	0.0%
	Total Benefits	6,842,037	7,162,129	5,845,774	6,437,338	6,759,205	5.0%

4102	Textbooks	69,755.02	81,918.08	197,531	130,268	136,781	5.0%
4103	Other Books	8,487.61	-	7,706	5,841	6,133	5.0%
4301	Printing Supplies	2,795.95	28,262.76	39,977	62,767	65,906	5.0%
4302	Computer Supplies	18,517.42	4,573.07	2,715	2,832	2,974	5.0%
4303	Other Supplies	792,993.31	884,540.00	279,159	411,875	432,469	5.0%
4304	Durable Supplies	147.85	16,871.90	1,114	616	647	5.0%
4305	Instructional Supplies	266,611.11	692,290.18	707,832	682,876	717,020	5.0%
4306	Food Supplies	86.29	118,235.81	160,061	213,197	223,856	5.0%
4311	BKST Office Supplies	-	-	241	-	-	0.0%
4402	Uniforms	13,696.57	-	4,982	12,370	12,989	5.0%
	Total Supplies	1,173,091	1,826,692	1,401,318	1,522,644	1,598,776	5.0%
5101	Instructional Service Agreements	117,068.00	229,035.00	-	-	-	0.0%
5110	Guest Lecturer	22,077.50	21,885.00	23,880	42,898	45,043	5.0%
5120	Computer Consulting	5,000.00	28,432.75	30,249	86,921	91,267	5.0%
5130	Dues and Memberships	42,351.67	59,365.74	60,802	98,540	103,467	5.0%
5131	Participants Cost	3,331.00	-	2,650	8,210	8,620	5.0%
5190	Other Consulting	778,149.80	967,949.37	1,152,824	1,261,723	1,324,809	5.0%
5192	Stipends	-	-	-	-	-	0.0%
5193	Honorarium	-	-	-	100	105	5.0%
5202	Conference and Food Services	5,087.43	22,671.26	62,516	113,040	118,692	5.0%
5210	Travel - Non-Local	5,600.83	51,672.17	153,594	398,107	418,012	5.0%
5212	Travel - Local	13,208.93	13,993.95	20,447	60,118	63,124	5.0%
5350	Postage	107.29	15,767.78	24,567	328,765	345,203	5.0%
5530	Telephone	17,329.62	38,552.07	-	-	-	0.0%
5540	Other utilities	-	-	-	-	-	0.0%
5632	Copier Leases	-	-	-	-	-	0.0%
5633	Other Leases	44,950.23	56,768.84	55,914	18,329	19,245	5.0%
5640	Maint & Repair - Non-Equipment	-	302.32	63	-	-	0.0%
5650	Maint & Repair - Equipment	8,954.01	107,425.62	26,689	136,707	143,543	5.0%
5656	Software License Fees	1,446,013.20	1,543,797.28	749,956	1,215,195	1,275,955	5.0%
5722	Legal Services	-	-	15,700	-	-	0.0%
5801	Broadcasting	-	16,264.00	-	-	-	0.0%
5802	Print Advertising	1,247.88	12,153.47	4,623	11,546	12,123	5.0%
5803	Other Advertising	16,590.04	484.00	3,646	22,754	23,892	5.0%
5804	Community Outreach	-	5,547.13	50,707	9,999	10,498	5.0%
5805	Student Outreach	10,401.68	228,745.61	182,135	622,604	653,735	5.0%
5901	Interest expense	-	-	-	-	-	0.0%
5902	Testing Services	4,310.00	4,850.00	41,934	-	-	0.0%
5903	City Services	-	-	-	-	-	0.0%
5904	Meals for Governing Board	-	-	-	-	-	0.0%
5905	Bad Checks	(1,523.85)	-	-	-	-	0.0%
5906	Credit Card Fees	259.88	4,282.01	7,912	10,321	10,837	5.0%
5907	Over/Short	-	-	115	(150)	(157)	5.0%

5909	Receivable Write-Off	55,113.33	1,531,221.95	16,474	59,852	62,844	5.0%
5910	Other Expenses	96,409.63	25,977.79	74,819	66,669	70,003	5.0%
5911	Tuition Reimbursement	-	3,180.00	1,000	898	943	5.0%
5912	Fees for Services	57,012.81	175,888.81	79,424	194,463	204,186	5.0%
5913	Banquet and Other Food Expenses	120,924.07	80,089.85	36,100	90,459	94,981	5.0%
	Total Services	2,869,975	5,246,304	2,878,740	4,858,065	5,100,969	5.0%
6102	Site Improvements	-	-	12,750	-	-	0.0%
6201	Planning Costs	92,472.50	104,436.33	241,800	-	-	0.0%
6202	Construction in Progress	19,383.50	-	-	-	-	0.0%
6203	Project Management	-	-	-	-	-	0.0%
6205	Testing, Inspection and Investigati	-	-	28,080	-	-	0.0%
6207	DSA Fees	-	-	2,051	-	-	0.0%
6210	Building Improvements	-	-	-	19,950	20,948	5.0%
6302	Books	-	59,000.02	12,810	135,061	141,814	5.0%
6304	Databases	139,999.99	194,389.01	-	184,796	194,035	5.0%
6306	Periodicals	-	55,986.02	8,702	47,007	49,358	5.0%
6308	Video	-	18,739	2,561	17,586	18,465	5.0%
6411	Add-Furniture/Fixtures	203	-	-	68,791	72,231	5.0%
6413	Add-Computer Equipment	15,051.25	2,219,019.23	43,821	66,372	69,690	5.0%
6414	Add-Miscellaneous Equipment	244,173.44	344,184.79	111,429	730,677	500,000	(31.6%)
6431	Repl-Furniture/Fixtures	-	-	-	-	-	0.0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	923	-	-	-	-	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	1,080.82	1,079	59,961	62,959	5.0%
6453	Add-Expendable Computer Equip	123,249.99	528,702.87	320,033	571,361	599,929	5.0%
6454	Add-Expendable Misc Equipment	180,533.94	118,024.12	118,557	217,309	228,174	5.0%
	Total Equipment	815,991	3,643,563	903,673	2,118,870	1,957,603	(7.6%)
7310	Transfer out - General Unrestricted	10,260,076.71	3,287,960.00	353,598	2,282,574	1,100,000	(51.8%)
7320	Transfer out - General Restricted	836,438.59	586,913.00	7,402	-	-	0.0%
7350	Transfer out - Capital Projects	364,900.00	-	-	-	-	0.0%
7380	Transfer out - Financial Aid	4,414,824.88	262,249.00	153,314	12,400	13,020	5.0%
7383	Transfer out - Scholarship Trust	42,695.00	51,403.78	97,149	103,465	108,638	5.0%
7501	Payments to Students	3,318,366.00	3,091,148.01	4,454,946	6,051,735	5,453,559	(9.9%)
7600	Other Payments to/for Students	752,836.91	1,130,307.77	1,991,201	1,910,370	2,005,889	5.0%
7702	Subrecipient Cost	503,532.61	409,707.00	308,113	997,975	1,000,000	0.2%
7850	F & A Cost	998,762.29	585,044.17	674,060	720,442	524,977	(27.1%)
7901	Unallocated Cost	813,449.00	(347,737.00)	-	38,367	-	(100.0%)
	Total Transfers	22,305,882	9,056,996	8,039,783	12,117,328	10,206,083	(15.8%)
	Total Expenditures	52,632,546	50,340,304	35,653,050	45,804,449	45,083,806	(1.6%)
	Total Surplus/(Deficit)	1,808,940	(853,147)	2,656,179	(1,372,718)	(0)	(100.0%)

ALL RESTRICTED FUNDS CATEGORICAL-GRANT PROGRAMS EXPENDITURES

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
FEDERAL RESOURCES						
ABE 231/Workforce Investment Program	912,485	887,505	707,312	868,728	254,000	(70.8%)
Alumni and Industry Engagement Project	-	-	6,695	9,017	9,017	0.0%
Biolink DUE-1400721	123	-	-	-	-	0.0%
COVID 19 Response Block Grant	921,812	-	-	-	-	0.0%
Federal College Work Study	785,917	630,195	517,170	666,485	700,000	5.0%
HEERF Institutional Fund	17,617,583	10,663,168	1,488,237	-	-	0.0%
HEERF MSIs	187,358	9,684	-	-	-	0.0%
NSF Advanced Technological Ed	-	67,574	69,512	92,888	-	(100.0%)
NSF Collaborative Research Biotech	77,369	-	-	-	-	0.0%
NSF- Growing CTE/STEM Teachers	132,625	102,861	-	-	-	0.0%
NSF Work-Based Biotechnology Ed	-	108,686	9,373	-	-	0.0%
Perkins Title 1C Program	1,021,794	767,361	878,860	787,266	800,000	1.6%
Perkins V Reserve Innovation Grant	-	-	174,372	123,990	200,000	61.3%
Project TRANSLATES	-	6,633	155,516	248,999	300,000	20.5%
Sonoma County CCR Project	-	194,042	339,885	356,700	80,000	(77.6%)
TRIO Writing Success Project	417,001	435,328	461,559	484,996	484,996	0.0%
WIA-CCCCO-TANF	70,937	66,853	56,615	57,108	52,450	(8.2%)
TOTAL FEDERAL FUNDS	**22,145,004**	**13,939,890**	**4,865,106**	**3,696,177**	**2,880,463**	**(22.1%)**
STATE RESOURCES						
AANHPI Program	-	-	-	7,340	135,627	1,747.8%
Adult Education Block Grant	2,448,736	3,361,114	2,619,440	2,755,491	4,308,814	56.4%
Basic Needs Center	-	-	37,857	194,019	192,743	(0.7%)
Basic Skills Initiative	1,296,595	1,346,853	1,373,034	1,903,928	1,858,627	(2.4%)
Board of Financial Aid Program	686,982	619,879	630,311	643,396	660,000	2.6%
Building Critical Mass for Data Science	-	-	-	20,821	26,109	25.4%
CA Apprenticeship Initiative	162,274	-	-	-	-	0.0%
CA College Promise	1,401,036	1,426,641	1,410,899	1,550,036	1,118,229	(27.9%)
CAI New and Innovative Grant	-	-	-	270,929	-	(100.0%)
CAI Pre-Apprenticeship & Job Training	105,978	-	-	-	360,000	0.0%
Cal Fresh Outreach SB65	-	36,602	-	-	2,025	0.0%
CalWORKs State Program	417,374	352,469	252,109	445,467	375,863	(15.6%)
Campus Safety	-	-	15,700	-	-	0.0%
CCAP Due Enrollment Program	-	-	-	-	13,088	0.0%
Chafee Grant	65,000	33,750	62,500	62,500	-	(100.0%)
CIRM Stem Cell Training Program	341,382	405,847	474,093	420,373	574,696	36.7%
Classified Professional Development	-	-	-	-	121,677	0.0%
Community College Completion	-	-	-	-	25,555	0.0%
COVID 19 Response Block Grant State	-	1,337,398	14,119	(2,817)	2,000,000	(71,097.5%)
Culturally Competent Faculty Dev	-	32,117	3,281	15,025	-	(100.0%)
Disabled Student Program and Services	1,964,454	2,032,180	2,298,003	2,643,986	2,800,000	5.9%
EDG Emergency Dreamer's Grant	213,030	-	-	-	-	0.0%
EEO Best Practice Innovation Grant	-	-	-	54,073	60,000	11.0%

EEO Best Practice Program	-	16,264	-	16,300	50,000	206.7%
EEO Staff Diversity Program	38,730	24,034	60,931	32,329	60,000	85.6%
Emergency Financial Assistance Program	690,000	385,000	487,000	644,402	409,368	(36.5%)
EOPS CARE Program	133,870	155,213	149,876	176,319	160,573	(8.9%)
EOPS Program	1,566,882	1,824,402	2,405,829	2,185,065	2,621,668	20.0%
Equitable Placement & Completion Gran	-	-	-	48,462	477,352	885.0%
EWD - COE from RSCCD	22,653	263,994	335,163	116,867	-	(100.0%)
EWD-COE from CCCCO	335,333	64,667	-	-	-	0.0%
Financial Aid Technology	1,290	69,262	100,431	16,944	150,000	785.3%
Foster and Kinship Care Education	79,695	55,546	47,440	44,592	38,263	(14.2%)
FT Student Success Grant Fund	1,362,488	1,723,398	3,030,189	3,969,694	932,111	(76.5%)
Golden State Education and Training	-	-	55,000	-	-	0.0%
Guided Pathways	414,118	228,652	31,357	38,571	100,000	159.3%
Healthcare Focused Vocational Pathway	-	-	-	-	400,000	0.0%
Hire Up	-	-	-	502,431	660,000	31.4%
Hunger Free Campus	-	50,199	-	-	-	0.0%
i3 Pilot	-	-	75,388	42,002	-	(100.0%)
Incarcerated Student Reentry Program	46,879	42,997	-	-	-	0.0%
Innovation in Higher Education	47,359	46,558	49,722	137	125,000	90,954.8%
Learning-Aligned Employment Program	-	-	19,273	194,175	-	(100.0%)
LGBTQ Support Center	-	-	4,375	16,673	100,000	499.8%
Library Services Platform	-	-	-	-	20,645	0.0%
Matriculation SSSP	4,729,274	4,425,465	4,115,384	4,280,394	4,400,000	2.8%
Mental Health Support Program	22,028	-	136,048	436,808	416,444	(4.7%)
MESA Program	18,580	64,928	135,907	300,378	311,943	3.8%
Next Up Foster Youth Support Program	-	-	209,472	554,489	1,141,811	105.9%
Regional Equity and Recovery Partnershi	-	-	-	38,345	64,872	69.2%
Restricted Lottery Allocation	462,758	1,689,855	770,855	1,297,913	1,469,700	13.2%
Retention and Enroll Outreach SB 85	-	268,721	378,166	1,441,245	1,500,000	4.1%
Rising Scholars Network	-	-	88,003	117,817	189,180	60.6%
Rising Scholars-Juvenile Justice Impacted	-	-	-	48,739	312,500	541.2%
RN Retention Program	294,771	215,646	170,333	240,214	20,369	(91.5%)
SFDPH Mental Health Certificate Progra	255,000	255,000	268,719	387,726	412,541	6.4%
Strong Workforce CTE Program	931,100	1,979,359	1,552,542	1,775,155	1,158,802	(34.7%)
Strong Workforce Program	2,701,544	3,170,512	1,935,050	3,526,866	1,772,799	(49.7%)
Student Equity	2,382,604	2,455,051	1,575,241	2,015,363	2,440,040	21.1%
Student Food and Housing Support	-	-	120,197	166,687	200,000	20.0%
Student Transfer Achievement Reform	-	-	-	-	300,000	0.0%
Systemwide Technology & Data Security	-	-	-	78,443	500,000	537.4%
The Puente Project	428	170	2,457	19,905	6,000	(69.9%)
Transfer Ed and Articulation	-	-	-	47,272	-	(100.0%)
Undocumented Resource Liaisons	-	230,438	148,946	116,170	70,000	(39.7%)
Veterans Resource Center Fund	222,173	377,867	383,848	466,743	417,000	(10.7%)
Zero Textbook Cost Program	-	-	-	72,327	100,000	38.3%
TOTAL STATE FUNDS	**25,862,397**	**31,068,048**	**28,034,488**	**36,458,527**	**38,142,033**	**4.6%**

LOCAL RESOURCES						
ATTC Workshop Program	-	-	998	-	-	0.0%
Burton Book Fund	1,098	4,000	4,827	4,942	5,000	1.2%
California Humanities Project	8,000	(2,482)	8,425	3,475	5,000	43.9%
CCC Nursing Program Relief Fund	11,645	-	-	-	-	0.0%
CCSF Children's Council	-	56,741	50,189	-	131,486	0.0%
Center for Excellence Program Income	155	-	-	128,473	100,000	(22.2%)
Child Care Center COVID Fund	-	10,175	-	4,098	-	(100.0%)
Children's Council - First 5 17-18	7,335	-	-	-	-	0.0%
Children's Council-Class Plus	2,544	-	-	-	-	0.0%
CHW Apprenticeship Program	-	-	40,254	9,021	-	(100.0%)
CHW Training Program	-	-	27,646	64,991	27,363	(57.9%)
City Build Pro-Occupational Skills	-	75,372	119,009	-	-	0.0%
Community Services Extension Prog	813,092	-	-	-	-	0.0%
District Facilities Management	-	14,632	16,596	3,995	-	(100.0%)
Dream Center	71,098	65,250	-	8,129	-	(100.0%)
ECS Social Work Program	-	-	16,968	2,042	-	(100.0%)
Free City College Program	665,380	665,445	150,418	203,286	500,000	146.0%
Genentech Foundation Bioscience Progra	200,000	167,447	225,927	136,084	200,000	47.0%
Grant Fiscal Services	298,691	1,443,252	16,474	2,342,426	300,000	(87.2%)
Haas Foundation for Bridge to Succeed	-	36,446	11,054	-	-	0.0%
Haas Foundation for Guided Pathways	7,316	25,553	-	-	-	0.0%
Haas Professional Development Program	1,202	-	-	-	-	0.0%
Innovation and Effectiveness Grant	-	-	14,232	107,929	-	(100.0%)
Koret Foundation COVID Emergency Fu	22,000	2,500	-	500	-	(100.0%)
Koret Foundation Student Success Progra	11,935	98,148	160,972	168,957	250,000	48.0%
MAA-Student Health Center	129,393	15,084	6,284	-	-	0.0%
Metro Innovation Award Fund	192,608	195,390	132,290	-	-	0.0%
Microsoft Corp Fund	-	47,553	-	-	17,405	0.0%
MOEWD Gen Fund-City Build Academy	428,946	444,781	505,908	498,744	500,000	0.3%
Parking Fund	359,133	548,044	(299,799)	107,798	350,500	225.1%
San Francisco Unified School Dist.	-	67,398	42,825	-	-	0.0%
SF Family Child Care Assoc Fund	735	-	-	-	-	0.0%
SF Mayor's Off-TV Broadcasting	164,034	155,986	103,306	104,225	150,000	43.9%
SFCCD Safety Officer's Training	1,085	12,280	24,460	38,260	50,000	30.7%
SFDHS - CalWORKs Baseline	1,722	-	-	-	-	0.0%
SFDPH/CBHS Drug & Alcohol Cert Prog	159,494	159,093	278,264	278,489	200,000	(28.2%)
SFUSD 2015-2017	20,982	-	-	-	-	0.0%
Skilled Trade Training	29,850	-	-	2,150	-	(100.0%)
Spark Point Pilot Program	-	-	14,536	8,645	26,000	200.7%
Tech SF Occupational Skills Training	-	90,298	165,638	49,878	-	(100.0%)
Telephone & Web Services	30,000	30,000	53,324	-	-	0.0%
The San Francisco Scale Model	-	-	-	10,141	6,000	(40.8%)
Title IV-E Training Program	907,629	815,856	642,368	1,125,872	900,000	(20.1%)
Training, Tech Assist & Assessment	-	65,143	150,059	148,777	148,000	(0.5%)
UMOJA Community Education	2,500	10,921	10,855	54,647	140,000	156.2%
Veterans Services	6,090	8,135	-	-	14,556	0.0%
Wells Fargo Math & Science Program	30,047	-	-	-	-	0.0%
West Ed PITC Training	4,476	-	-	-	-	0.0%
Yosemite CCD-Child Dev Training Con	34,932	3,923	59,149	33,774	40,000	18.4%
TOTAL LOCAL FUNDS	**4,625,144**	**5,332,366**	**2,753,456**	**5,649,745**	**4,061,310**	**(28.1%)**
TOTAL RESTRICTED PROGRAMS	**52,632,546**	**50,340,304**	**35,653,050**	**45,804,449**	**45,083,806**	**(1.6%)**

PROPRIETARY FUND /FOOD SERVICES FUND (FUND 22)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	-	10,494	88,165	313,342	40,000	-87.23%
Transfers In	790,281	856,349	760,416	669,225	800,000	19.54%
Total Revenue	790,281	866,843	848,581	982,567	840,000	-14.51%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	446,558	458,353	357,627	373,960	275,819	-26.24%
Benefits	248,059	239,762	189,941	182,538	114,762	-37.13%
Supplies & Materials	45,707	108,624	211,832	332,817	263,000	-20.98%
Services & Other Operating	49,957	57,963	89,181	93,252	131,700	41.23%
Equipment	-	2,141	-	-	6,300	100.0%
Total Expenditures	790,281	866,843	848,581	982,567	791,581	-19.44%
Transfers Out	-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	48,419	100.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	-	-	-	-	48,419	100.0%

CAFETERIA FUND –DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2024-25

Cafeteria Fund Detail

Acct	Account Title	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Preliminary 2023-24	Adoption Budget 2024-25	% CHANGE
8848	CAFE-Food Sales	-	10,493	88,165	312,695	40,000	-87.21%
8848A	Retail Sales	-			14	-	-100.00%
8849	CAFE-Beverage Sales	-				-	0.00%
8849A	CAFE-Overrings	-	1	-	(17)	-	-100.00%
8849C	Meal Card	-				-	0.00%
8851	Rentals/Leases	-			117	-	-100.00%
8891	Other Local Revenues	-			533		-100.00%
	Total Local Revenues	**-**	**10,494**	**88,165**	**313,342**	**40,000**	**-87.23%**
8981	Transfer in - General Unrestricted	790,281	241,206	760,416	669,225	800,000	19.54%
8982	Transfer in - General Restricted	-	615,143	-	-	-	0.00%
	Total Transfers	**790,281**	**856,349**	**760,416**	**669,225**	**800,000**	**19.54%**
	Total Revenues	**790,281**	**866,843**	**848,581**	**982,567**	**840,000**	**-14.51%**
2110	Classified-Reg	100,166	98,927	13,704	15,235	191,058	1154.07%
2210	Instructional Aides-Reg	-	-	-	-	-	0.00%
2390	Classified-NI Cafeteria	346,392	359,426	343,923	358,725	84,761	-76.37%
	Total Classified Salaries	**446,558**	**458,353**	**357,627**	**373,960**	**275,819**	**-26.24%**
3305	OASDI - Classified SEIU	26,516	27,357	21,470	22,412	17,101	-23.70%
3325	Medicare - Classified SEIU	6,201	6,398	5,021	5,242	3,999	-23.71%
3405	Health Plan - Classified SEIU	79,519	79,262	67,937	68,569	23,363	-65.93%
3425	Dental - Classified SEIU	11,468	10,879	8,493	8,552	556	-93.50%
3435	Life Insurance - Classified SEIU	621	587	465	489	55	-88.75%
3505	SUI - Classified SEIU	323	2,321	1,715	544	1,379	153.49%
3605	Workers Comp - Classified SEIU	6,990	7,171	8,271	9,008	6,664	-26.02%
3652	OPEB	6,393	4,572	8,323	3,834	2,758	-28.06%
3705	SF Retirement - Classified SEIU	110,029	101,214	68,246	63,888	58,887	-7.83%
	Total Benefits	**248,059**	**239,762**	**189,941**	**182,538**	**114,762**	**-37.13%**
4102	Textbooks	-	-	-	-	1,000	0.00%
4211	Cafeteria-COGS (Food)	35,124	70,173	149,223	250,038	175,000	-30.01%
4212	Cafeteria-COGS (Beverage)	(187)	1,735	5,219	7,993	10,700	33.87%
4301	Printing Supplies	-	-	-	-	400	0.00%
4302	Computer Supplies	-	-	-	-	400	0.00%
4303	Other Supplies	2,415	6,305	10,812	7,192	14,000	94.66%
4305	Instructional Supplies	660	1,704	159	112	5,000	4364.29%
4402	Uniforms	82	6,452	13,103	16,834	14,000	-16.83%
4403	Tableware/Linen	-	7,759	7,377	9,267	12,000	29.49%
4405	Paper/Plastic Supplies	7,419	13,847	15,002	26,337	20,000	-24.06%
4406	Cleaning Supplies	194	647	10,937	15,044	10,500	-30.20%
	Total Supplies	**45,707**	**108,624**	**211,832**	**332,817**	**263,000**	**-20.98%**

Dues and Memberships	750	750	750	750	3,000	300.00%
Copier Leases	-	-	-	-	-	0.00%
Other Leases	16,355	15,200	19,802	18,764	20,000	6.59%
Maint & Repair - Non-Equipment	-	-	-	-	-	0.00%
Maint & Repair - Equipment	30,516	40,872	59,602	43,952	85,500	94.53%
Software License Fees	-	-	6,383	13,841	-	-100.00%
Credit Card Fees	1,260	530	2,206	5,146	9,000	74.89%
Over/Short	279	65	(142)	51	200	292.16%
Other Expenses	798	546	580	685	1,000	45.99%
Fees for Services	-	-	-	10,063	13,000	29.19%
Total Services	**49,957**	**57,963**	**89,181**	**93,252**	**131,700**	**41.23%**
Add-Computer Equipment					1,300	0.00%
Add-Miscellaneous Equipment	-	-	-	-	2,000	0.00%
Repl-Furniture/Fixtures					1,000	0.00%
Add-Expendable Misc Equipment		2,141	-	-	2,000	0.00%
Total Equipment	**-**	**2,141**	**-**	**-**	**6,300**	**100.00%**
	790,281	**866,843**	**848,581**	**982,567**	**791,581**	**-19.44%**
Total Expenditures						
	0	**(0)**	**0**	**0**	**48,419**	**100.0%**
Total Surplus/(Deficit)						

CHILD DEVELOPMENT FUND (FUND 21)

CITY COLLEGE OF SAN FRANCISCO
ADOPTED BUDGET 2024-25

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTED BUDGET 2024-25	% CHANGE
REVENUE						
Federal Revenue	1,431	628,507	13,338	26,586	-	(100.0%)
State Revenue	758,457	749,896	775,056	1,688,714	1,550,902	(8.2%)
Local Revenue	-	260,559	178,130	178,130	277,650	55.9%
Transfers	-			-	-	0.0%
Total Revenue	**759,889**	**1,638,962**	**966,524**	**1,893,430**	**1,828,552**	**(3.4%)**
EXPENDITURES						
Academic Salaries	4,285	20,035	56,090	47,227	50,533	7.0%
Classified Salaries	464,890	629,580	599,619	587,129	628,228	7.0%
Benefits	290,320	318,387	329,028	281,576	301,287	7.0%
Supplies & Materials	-	1,923	6,702	6,013	155,000	2,477.6%
Services & Other Operating	6,020	6,545	7,872	11,044	174,000	1,475.5%
Equipment	-	-	-	-	15,000	0.0%
Transfers			45,517	72,617	504,504	594.7%
Total Expenditures and Transfers	**765,514**	**976,470**	**1,044,827**	**1,005,607**	**1,828,552**	**81.8%**
Excess of Revenue Over Expenditures	(5,626)	662,492	(78,303)	887,823	(0)	(100.0%)
Beginning Fund Balance	16,567	10,942	673,434	595,131	1,482,954	149%
ENDING FUND BALANCE	**10,942**	**673,434**	**595,131**	**1,482,954**	**1,482,954**	**0.0%**

CHILD DEVELOPMENT FUND DETAIL – FUND 21

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

CHILD DEVELOPMENT FUND DETAIL - FUND 21
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Preliminary Actual 2023-24	Adopted Budget 2024-25	% CHANGE
8290	Ca Dept Ed-Fed Pass Thru	1,431	628,507	13,338	26,586	-	-100%
	Total Federal Revenues	1,431	628,507	13,338	26,586	-	-100%
8510	CDE-Apportionment	-	164,667	165,862	-	-	0%
8530	General CDE Revenues	592,642	(155,183)	16,745	-	-	0%
8699	Other Misc ST Revenues	165,816	740,413	592,450	1,688,714	1,550,902	-8%
8871	Child Development Services	-	-	-	-	-	0%
	Total State Revenues	758,457	749,896	775,056	1,688,714	1,550,902	-8%
8818	Redevelopment AB 1290	-	-	-	-	-	0%
8821	Cont, Gifts, Endowments	-	260,559	178,130	178,130	277,650	56%
8824	Foundations Sources	-	-	-	-	-	0%
8832	SF City Sub-Contracts	-	-	-	-	-	0%
8851	Rentals/Leases	-	-	-	-	-	0%
8886	Non-Resident Tuition Capital Outlay	-	-	-	-	-	0%
8891	Other Local Revenue	-	-	-	-	-	0%
8950	F & A Recoveries	-	-	-	-	-	0%
	Total Local Revenues	-	260,559	178,130	178,130	277,650	56%
8981	Transfer in - General Unrestricted	-	-	-	-	-	0%
8982	Transfer in - General Restricted	-	-	-	-	-	0%
8985	Transfer in - Capital Projects	-	-	-	-	-	0%
	Total Transfers	-	-	-	-	-	0%
	Total Revenues	759,889	1,638,962	966,524	1,893,430	1,828,552	-3%
Expenditures							
1210	Administrators	-	-	-	-	-	0%
1220	Nonteaching-Sch1	4,285	14,419	31,078	37,282	39,891	7%
1422	Nonteaching-Hourly	-	5,616	25,012	9,946	10,642	7%
	Total Academic Salaries	4,285	20,035	56,090	47,227	50,533	7%
2110	Classified-Reg	79,058	75,944	81,235	135,857	145,367	7%
2210	Instructional Aides-Reg	332,857	494,594	450,208	295,250	315,918	7%
2330	Classified-NI Temp	52,974	57,190	68,175	136,744	146,316	7%
2370	Classified-NI Coll Aide	-	1,852	-	19,277	20,627	7%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	464,890	629,580	599,619	587,129	628,228	7%
3303	OASDI- Stationary Engineers	-	-	-	-	-	0%
3305	OASDI - Classified SEIU	28,163	37,499	35,625	33,685	36,043	7%
3306	OASDI - Crafts	-	-	-	-	-	0%
3322	Medicare - Administrators	-	-	-	-	-	0%
3323	Medicare - Stationary Engineers	-	-	-	-	-	0%
3324	Medicare - Classified Managers	-	-	-	-	-	0%
3325	Medicare - Classified SEIU	6,587	8,793	8,347	7,878	8,429	7%
3326	Medicare - Crafts	-	-	-	-	-	0%
3329	Medicare - Certificated	72	281	800	676	723	7%
3402	Health Plan - Administrators	-	-	-	-	-	0%
3403	Health Plan - Stationary Engineers	-	-	-	-	-	0%

3405 Health Plan - Classified SEIU	78,080	107,826	112,409	104,896	112,239	7%
3406 Health Plan - Crafts	-	-	-	-	-	0%
3409 Health Plan - Certificated	263	1,160	3,319	3,255	3,483	7%
3422 Dental - Administrators	-	-	-	-	-	0%
3423 Dental - Stationary Engineers	-	-	-	-	-	0%
3425 Dental - Classified SEIU	10,409	12,791	12,367	10,926	11,691	7%
3426 Dental - Crafts	-	-	-	-	-	0%
3429 Dental - Certificated	57	239	585	454	486	7%
3432 Life Insurance - Administrators	-	-	-	-	-	0%
3433 Life Insurance - Stationary Enginee	-	-	-	-	-	0%
3435 Life Insurance - Classified SEIU	666	803	803	745	797	7%
3436 Life Insurance - Crafts	-	-	-	-	-	0%
3439 Life Insurance - Certificated	3	14	30	25	27	7%
3502 SUI - Administrators	-	-	-	-	-	0%
3503 SUI - Stationary Engineers	-	-	-	-	-	0%
3505 SUI - Classified SEIU	314	2,974	2,894	871	932	7%
3506 SUI - Crafts	-	-	-	-	-	0%
3509 SUI - Certificated	3	98	280	55	59	7%
3602 Workers Comp - Administrators	-	-	-	-	-	0%
3603 Workers Comp - Stationary Engineers	-	-	-	-	-	0%
3605 Workers Comp - Classified SEIU	7,242	9,619	14,460	13,712	14,672	7%
3606 Workers Comp - Crafts	-	-	-	-	-	0%
3609 Workers Comp - Certificated	78	308	1,355	1,141	1,221	7%
3652 OPEB	6,762	6,329	15,839	6,262	6,700	7%
3705 SF Retirement - Classified SEIU	150,814	126,486	110,011	88,816	95,033	7%
Total Benefits	290,320	318,387	329,028	281,576	301,287	7%
4103 Other Books	-	-	-	-	5,000	0%
4301 Printing Supplies	-	-	-	-	20,000	0%
4302 Computer Supplies	-	-	-	-	15,000	0%
4303 Other Supplies	-	463	3,411	1,241	55,000	4331%
4304 Durable Supplies	-	-	-	-	-	0%
4305 Instructional Supplies	-	-	-	-	40,000	0%
4306 Food Supplies	-	1,460	3,291	4,772	20,000	319%
Total Supplies	-	1,923	6,702	6,013	155,000	2478%

5110 Guest Lecturer	-	-	-	-	-	0%
5120 Computer Consulting	-	-	-	-	-	0%
5130 Dues and Memberships	-	545	1,547	1,089	7,000	543%
5190 Other Consulting	6,000	6,000	6,000	6,000	22,000	267%
5191 Misc Personal Services	-	-	-	-	-	0%
5192 Stipends	-	-	-	-	-	0%
5193 Honorarium	-	-	-	-	-	0%
5202 Conference and Food Services	-	-	-	-	-	0%
5210 Travel - Non-Local	-	-	-	3,744	10,000	167%
5212 Travel - Local	-	-	-	-	10,000	0%
5350 Postage	20	-	-	-	-	0%
5610 Other Prop Leases	-	-	-	-	-	0%
5632 Copier Leases	-	-	-	-	-	0%
5633 Other Leases	-	-	-	-	-	0%
5640 Maint & Repair - Non-Equipment	-	-	-	-	-	0%
5650 Maint & Repair - Equipment	-	-	-	-	-	0%
5656 Software License Fees	-	-	-	-	-	0%
5658 Maint - Other	-	-	-	-	-	0%
5722 Legal Services	-	-	-	-	-	0%
5802 Print Advertising	-	-	-	-	-	0%
5803 Other Advertising	-	-	-	-	-	0%
5910 Other Expenses	-	-	325	211	125,000	59212%
5912 Fees for Services	-	-	-	-	-	0%
Total Services	6,020	6,545	7,872	11,044	174,000	1476%
6102 Site Improvements	-	-	-	-	-	0%
6201 Planning Costs	-	-	-	-	-	0%
6202 Construction in Progress	-	-	-	-	-	0%
6203 Project Management	-	-	-	-	-	0%
6204 Planning Harzard Materials	-	-	-	-	-	0%
6210 Building Improvements	-	-	-	-	-	0%
6302 Books	-	-	-	-	-	0%
6304 Databases	-	-	-	-	-	0%
6306 Periodicals	-	-	-	-	-	0%
6308 Video	-	-	-	-	-	0%
6411 Add-Furniture/Fixtures	-	-	-	-	-	0%
6413 Add-Computer Equipment	-	-	-	-	-	0%
6414 Add-Miscellaneous Equipment	-	-	-	-	15,000	0%
6431 Repl-Furniture/Fixtures	-	-	-	-	-	0%
6433 Repl-Computer Equipment	-	-	-	-	-	0%
6434 Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441 Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443 Add-Non Cap Computer Eqp	-	-	-	-	-	0%
6444 Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0%
6451 Add-Expendable Furniture/Fixt	-	-	-	-	-	0%
6453 Add-Expendable Computer Equip	-	-	-	-	-	0%
6454 Add-Expendable Misc Equipment	-	-	-	-	-	0%
6460 Insructional Equipment	-	-	-	-	-	0%
Total Equipment	-	-	-	-	15,000	0%
7501 Payments to Students	-	-	-	16	20	23%
7350 Transfer out - Capital Projects	-	-	-	-	-	0%
7850 F & A Cost	-	-	45,517	72,601	105,139	45%
7901 Unallocated Cost					399,345	0%
Total Transfers	-	-	45,517	72,617	504,504	595%
Total Expenditures	765,514	976,470	1,044,827	1,005,607	1,828,552	82%
Total Surplus/(Deficit)	(5,626)	662,492	(78,303)	887,823	(0)	-100%

CAPITAL PROJECTS FUND (FUND 41)

CAPITAL OUTLAY FUND REVENUE AND EXPENDITURE SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	932,824	382,404	1,277,227	2,034,644	4,632,158	127.7%
Local Revenues	1,000,740	3,037,318	1,584,555	1,403,445	1,467,450	4.6%
Transfers	146,490	191,370	2,600,000	2,500,000	2,000,000	(20.0%)
Total Revenue	2,080,055	3,611,092	5,461,782	5,938,089	8,099,608	36.4%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	-	400	-	-	-	0.0%
Benefits	-	38	-	-	-	0.0%
Supplies & Materials	-	-	-	2,940	30,007	920.6%
Services & Other Operating	183,681	993,348	1,210,528	2,528,918	6,172,618	144.1%
Equipment	1,111,319	412,678	66,699	1,001,367	636,421	(36.4%)
Transfers	-	-	-	8,400,000	-	(100.0%)
Total Expenditures and Transfers	1,295,000	1,406,464	1,277,227	11,933,224	6,839,046	(42.7%)
Excess of Revenue Over Expenditures	785,055	2,204,629	4,184,555	(5,995,136)	1,260,562	(121.0%)
Prior Years Adjustments	-	-	8,400,000	(2,442,120)	-	(100.0%)
Beginning Fund Balance	5,230,230	6,015,285	8,219,913	20,804,468	12,367,212	(40.6%)
ENDING FUND BALANCE	6,015,285	8,219,913	20,804,468	12,367,212	13,627,775	10.2%

CAPITAL OUTLAY FUND- REVENUE AND EXPENDITURE DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8699	Other Misc ST Revenues	932,824	382,404	1,277,227	2,034,644	4,632,158	127.7%
	Total State Revenues	932,824	382,404	1,277,227	2,034,644	4,632,158	127.7%
8818	Redevelopment AB 1290	884,561	913,154	927,700	991,248	991,000	(0.0%)
8823	City College Foundation	-	-	-	188,698	252,950	
8861	Interest/Invest Inc	-	-	400,205	-	-	0.0%
8886	Non-Resident Tuition Capital Outlay	116,179	86,664	36,245	23,499	23,500	0.0%
8891	Other Local Revenue	-	300,000	220,405	200,000	200,000	0.0%
8950	F & A Recoveries	-	1,737,500	-	-	-	0.0%
	Total Local Revenues	1,000,740	3,037,318	1,584,555	1,403,445	1,467,450	4.6%
8981	Transfer in - General Unrestricted	-	-	2,600,000	2,500,000	2,000,000	(20.0%)
8982	Transfer in - General Restricted	146,490	191,370	-	-	-	0.0%
	Total Transfers	146,490	191,370	2,600,000	2,500,000	2,000,000	(20.0%)
	Total Revenues	2,080,055	3,611,092	5,461,782	5,938,089	8,099,608	36.4%
Expenditures							
1210	Administrators	-	-	-	-	-	0.0%
	Total Academic Salaries	-	-	-	-	-	0.0%
2110	Classified-Reg	-	400	-	-	-	0.0%
	Total Classified Salaries	-	400	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	24	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	6	-	-	-	0.0%
3652	OPEB	-	8	-	-	-	0.0%
	Total Benefits	-	38	-	-	-	0.0%
4303	Other Supplies	-	-	-	2,940	30,007	920.6%
	Total Supplies	-	-	-	2,940	30,007	920.6%
5190	Other Consulting	52,504	23,289	-	20,337	18,000	(11.5%)
5351	Postage	-	-	1,416	-	-	0.0%
5610	Other Prop Leases	-	-	-	11,850	-	(100.0%)
5620	Property Leases - SFUSD	-	-	155,556	-	-	0.0%
5640	Maint & Repair - Non-Equipment	56,300	970,059	512,388	1,019,993	405,106	(60.3%)
5650	Maint & Repair - Equipment	39,896	-	536,175	1,474,386	5,749,512	290.0%
5656	Software License Fees	34,981	-	-	-	-	0.0%
5657	Maint - Hazardous Materials	-	-	2,993	-	-	0.0%
5803	Other Advertising	-	-	-	2,352	-	(100.0%)
5909	Receivable Write-Off	-	-	2,000	-	-	0.0%
	Total Services	183,681	993,348	1,210,528	2,528,918	6,172,618	144.1%
6201	Planning Costs	970,096	382,405	-	65,500	79,723	21.7%
6202	Construction in Progress	117,115	23,684	-	580,669	145,439	(75.0%)
6203	Project Management	6,278	6,589	16,251	-	-	0.0%

6204	Hazardous Materials	-	-	50,448	54,340	2,860	(94.7%)
6205	Testing, Inspection and Investigate	-	-	-	62,537	119,010	90.3%
6208	Reprographics and Signage	-	-	-	80	-	(100.0%)
6210	Building Improvements	17,830	-	-	-	-	0.0%
6413	Add-Computer Equipment	-	-	-	6,327	11,927	88.5%
6414	Add-Miscellaneous Equipment	-	-	-	185,478	277,462	49.6%
6453	Add-Expendable Computer Equip	-	-	-	5,287	-	(100.0%)
6454	Add-Expendable Misc Equipment	-	-	-	41,149	-	(100.0%)
	Total Equipment	1,111,319	412,678	66,699	1,001,367	636,421	(36.4%)
7310	Transfer out - General Unrestricted	-	-	-	8,400,000	-	(100.0%)
	Total Transfers	-	-	-	8,400,000	-	(100.0%)
	Total Expenditures	1,295,000	1,406,464	1,277,227	11,933,224	6,839,046	(42.7%)
	Total Surplus/(Deficit)	785,055	2,204,629	4,184,555	(5,995,136)	1,260,562	(121.0%)

REVENUE BOND CONSTRUCTION – FUND 42

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE SUMMARY

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

REVENUE BOND CONSTRUCTION – FUND 42 DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE DETAIL

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

2001 PROPOSITION A BOND – FUND 43

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE SUMMARY

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

2001 PROPOSITION A BOND – FUND 43 DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE DETAIL

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

2005 PROPOSITION A BOND – FUND 44

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2005 PROPOSITION A BOND - FUND 44
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	170,457	17,436	36,304	29,368	-	(100.0%)
Transfers	-	142,104	-	-	-	0.0%
Total Revenue	170,457	159,540	36,304	29,368	-	(100.0%)
EXPENDITURES						
Academic Salaries	318,393	-	2,119	-	-	0.0%
Classified Salaries	304,940	-	-	-	-	0.0%
Benefits	252,127	-	9,940	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Services & Other Operating	959,071	44,458	-	3,500	-	(100.0%)
Equipment	10,691,649	5,237,555	1,631,968	145,472	-	(100.0%)
Transfers	-	30,000	-	-	-	0.0%
Total Expenditures and Transfers	12,526,181	5,312,013	1,644,027	148,972	-	(100.0%)
Excess of Revenue Over Expenditures	(12,355,724)	(5,152,473)	(1,607,724)	(119,604)	-	(100.0%)
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	19,235,524	6,879,800	1,727,327	119,604	-	(100.0%)
ENDING FUND BALANCE	6,879,800	1,727,327	119,604	-	-	0.0%

2005 PROPOSITION A BOND – FUND 44 DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2005 PROPOSITION A BOND - FUND 44
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	170,457	17,436	36,304	29,368	-	(100.0%)
8994	Transfer in-Bond Fund	-	142,104		-		
	Total Local Revenues	170,457	159,540	36,304	29,368	-	(100.0%)
					-		
	Total Revenues	170,457	159,540	36,304	29,368	-	(100.0%)
Expenditures							
1210	Administrators	318,393	-	2,119	-	-	0.0%
	Total Academic Salaries	318,393	-	2,119	-	-	0.0%
2110	Classified-Reg	304,940	-	-	-	-	0.0%
	Total Classified Salaries	304,940	-	-	-	-	0.0%
3302	OASDI - Administrators	9,297	-	9,410	-	-	0.0%
3305	OASDI - Classified SEIU	18,119	-	-	-	-	0.0%
3322	Medicare - Administrators	4,528	-	30	-	-	0.0%
3325	Medicare - Classified SEIU	4,238	-	-	-	-	0.0%
3402	Health Plan - Administrators	10,111	-	-	-	-	0.0%
3405	Health Plan - Classified SEIU	35,034	-	-	-	-	0.0%
3422	Dental - Administrators	3,426	-	-	-	-	0.0%
3425	Dental - Classified SEIU	5,293	-	-	-	-	0.0%
3432	Life Insurance - Administrators	196	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	304	-	-	-	-	0.0%
3502	SUI - Administrators	301	-	11	-	-	0.0%
3505	SUI - Classified SEIU	337	-	-	-	-	0.0%
3602	Workers Comp - Administrators	4,825	-	51	-	-	0.0%
3605	Workers Comp - Classified SEIU	4,783	-	-	-	-	0.0%
3652	OPEB	9,016	-	51	-	-	0.0%
3702	SF Retirement - Administrators	70,965	-	387	-	-	0.0%
3705	SF Retirement - Classified SEIU	71,356	-	-	-	-	0.0%
	Total Benefits	252,127	-	9,940	-	-	0.0%
4303	Other Supplies	-	-	-	-	-	0.0%
	Total Supplies	-	-	-	-	-	0.0%
5190	Other Consulting	41,800	28,183	-	3,500	-	(100.0%)
5610	Other Property Leases	710,354	-	-	-	-	0.0%
5722	Legal Services	185,339	3,189	-	-	-	0.0%
5912	Fees for Services	21,578	13,086	-	-	-	0.0%
	Total Services	959,071	44,458	-	3,500	-	(100.0%)
6102	Site Improvements	51,120	-	-	-	-	0.0%
6201	Planning Costs	2,366,808	299,088	288,504	2,175	-	(100.0%)
6202	Construction in Progress	5,188,350	4,249,302	1,308,792	65,310	-	(100.0%)
6203	Project Management	2,924,760	689,165	20,354	77,987	-	(100.0%)
6205	Testing, Inspection and Investigate	-	-	890	-	-	0.0%
6207	DSA Fees	-	-	5,878	-	-	0.0%
6209	Swing Space	-	-	7,550	-	-	0.0%
6210	Management Hazard Materials	17,088	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	143,523	-	-	-	-	0.0%
7355	Transfer out-Bond Fund	-	30,000	-	-	-	0.0%
	Total Equipment & Transfers	10,691,649	5,267,555	1,631,968	145,472	-	(100.0%)
		12,526,181	5,312,013	1,644,027	148,972	-	(100.0%)
	Total Expenditures						
		(12,355,724)	(5,152,473)	(1,607,724)	(119,604)	-	(100.0%)
	Total Surplus/(Deficit)						

2020 PROPOSITION A BOND – FUND 45 SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2020 PROPOSITION A BOND - FUND 45
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	-	-	-	-	-	0.0%
Local Revenues	300,902,047	1,395,520	3,736,552	274,752,466	5,993,000	(97.8%)
Transfers	-	-	-	-	-	0.0%
Total Revenue	300,902,047	1,395,520	3,736,552	274,752,466	5,993,000	(97.8%)
EXPENDITURES						
Academic Salaries	-	350,327	-	-	-	0.0%
Classified Salaries	-	411,243	-	-	-	0.0%
Benefits	-	295,049	-	-	-	0.0%
Supplies & Materials	-	-	37,556	37,479	-	(100.0%)
Services & Other Operating	1,400,226	296,778	415,612	845,127	290,820	(65.6%)
Equipment	14,568,916	18,812,544	62,402,009	130,376,497	137,419,004	5.4%
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	15,969,142	20,165,940	62,855,177	131,259,103	137,709,824	4.9%
Excess of Revenue Over Expenditures	284,932,905	(18,770,421)	(59,118,626)	143,493,363	(131,716,824)	(191.8%)
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	-	284,932,905	266,162,484	207,043,858	350,537,221	69.3%
ENDING FUND BALANCE	284,932,905	266,162,484	207,043,858	350,537,221	218,820,397	(37.6%)

2020 PROPOSITION A BOND – FUND 45 DETAILS

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

2020 PROPOSITION A BOND - FUND 45
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc	902,047	1,395,520	3,736,552	4,752,466	5,993,000	26.1%
8941	Sale of Bond	300,000,000	-	-	270,000,000	-	(100.0%)
	Total Local Revenues	300,902,047	1,395,520	3,736,552	274,752,466	5,993,000	(97.8%)
	Total Revenues	300,902,047	1,395,520	3,736,552	274,752,466	5,993,000	(97.8%)
Expenditures							
1210	Administrators	-	350,327	-	-	-	0.0%
	Total Academic Salaries	-	350,327	-	-	-	0.0%
2110	Classified-Reg	-	411,243	-	-	-	0.0%
2380	Classified-OT	-	-	-	-	-	0.0%
	Total Classified Salaries	-	411,243	-	-	-	0.0%
3102	STRS - Administrators	-	(183)	-	-	-	0.0%
3302	OASDI - Administrators	-	8,383	-	-	-	0.0%
3303	OASDI- Stationary Engineers	-	-	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	24,553	-	-	-	0.0%
3306	OASDI - Crafts	-	-	-	-	-	0.0%
3322	Medicare - Administrators	-	4,915	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	5,742	-	-	-	0.0%
3326	Medicare - Crafts	-	-	-	-	-	0.0%
3402	Health Plan - Administrators	-	16,120	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	44,356	-	-	-	0.0%
3406	Health Plan - Crafts	-	-	-	-	-	0.0%
3422	Dental - Administrators	-	3,881	-	-	-	0.0%
3425	Dental - Classified SEIU	-	6,704	-	-	-	0.0%
3432	Life Insurance - Administrators	-	223	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	385	-	-	-	0.0%
3502	SUI - Administrators	-	1,793	-	-	-	0.0%
3505	SUI - Classified SEIU	-	2,136	-	-	-	0.0%
3506	SUI - Crafts	-	-	-	-	-	0.0%
3602	Workers Comp - Administrators	-	5,413	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	6,451	-	-	-	0.0%
3606	Workers Comp - Crafts	-	-	-	-	-	0.0%
3652	OPEB	-	7,564	-	-	-	0.0%
3702	SF Retirement - Administrators	-	70,623	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	85,991	-	-	-	0.0%
	Total Benefits	-	295,049	-	-	-	0.0%
4303	Other Supplies	-	-	37,556	37,479	-	(100.0%)
5190	Other Consulting	-	246,200	211,757	161,627	127,638	(21.0%)
5254	Election Cost	465,626	-	-	-	-	0.0%
5351	Moving, Rental and Storage	-	-	12,699	143,423	56,054	(60.9%)
5610	Other Property Leases	-	-	-	-	-	0.0%
5633	Other Leases	-	-	-	-	-	0.0%
5640	Maint & Repair - Non-Equipment	-	-	-	-	-	0.0%
5650	Maint & Repair - Equipment	-	-	-	-	-	0.0%
5722	Legal Services	-	-	2,226	17,227	81,438	372.7%
5803	Other Advertising	-	1,111	3,389	418	-	(100.0%)
5912	Fees for Services	392,677	49,495	185,541	432	25,690	5,846.8%
5915	Cost of Issuance of Bond	541,923	(28)	-	522,000	-	(100.0%)
	Total Services	1,400,226	296,778	453,168	882,606	290,820	(67.0%)
6101	Sites (Planning)	-	-	-	-	-	0.0%
6102	Site Improvements	-	-	-	-	-	0.0%
6201	Planning Costs	11,266,779	13,738,988	7,375,804	2,959,733	14,840,077	401.4%
6202	Construction in Progress	1,127,422	1,502,914	49,800,808	119,396,998	115,041,736	(3.6%)
6203	Project Management	2,174,716	2,730,207	2,624,348	1,723,522	1,832,387	6.3%

6204	Hazardous Materials	-	13,645	65,460	-	3,005	0.0%
6205	Testing, Inspection and Investigate	-	440	753,348	2,081,118	1,608,224	(22.7%)
6206	Construction Management Fees	-	419,931	1,092,477	1,887,260	2,097,229	11.1%
6207	DSA Fees	-	-	-	1,069,469	-	(100.0%)
6208	Reprographics and Signage	-	-	1,549	-	-	0.0%
6209	Swing Space	-	-	514,881	511,510	80,892	(84.2%)
6411	Add-Furniture/Fixtures	-	-	-	574,778	1,733,743	201.6%
6413	Add-Computer Equipment	-	-	86,937	44,609	51,391	15.2%
6414	Add-Miscellaneous Equipment	-	314,726	-	8,197	-	(100.0%)
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	-	0.0%
6453	Add-Expendable Computer Equip	-	-	-	-	-	0.0%
6454	Add-Expendable Misc Equipment	-	91,694	86,396	119,305	130,319	9.2%
	Total Equipment	14,568,916	18,812,544	62,402,009	130,376,497	137,419,004	5.4%
		15,969,142	20,165,940	62,855,177	131,259,103	137,709,824	4.9%
	Total Expenditures						
		284,932,905	(18,770,421)	(59,118,626)	143,493,363	(131,716,824)	(191.8%)
	Total Surplus/(Deficit)						

CAPITAL OUTLAY & BOND FUNDS CONSOLIDATION-REVENUE & EXPENDITURE SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

CAPITAL OUTLAY AND BOND FUNDS CONSOLIDATION
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues	932,824	382,404	1,277,227	2,034,644	4,632,158	(95.7%)
Local Revenues	302,073,245	4,450,274	5,357,410	276,185,279	7,460,450	(99.8%)
Transfers	146,490	333,474	2,600,000	2,500,000	2,000,000	0.0%
Total Revenue	303,152,559	5,166,152	9,234,637	280,719,923	14,092,608	(98.9%)
EXPENDITURES						
Academic Salaries	318,393	350,327	2,119	-	-	0.0%
Classified Salaries	304,940	411,643	-	-	-	0.0%
Benefits	252,127	295,087	9,940	-	-	0.0%
Supplies & Materials	-	-	49,650	40,419	30,007	9.1%
Services & Other Operating	2,542,979	1,334,583	1,626,140	3,377,544	6,463,438	114.7%
Equipment	26,306,000	24,509,590	64,100,676	131,534,586	138,055,425	(42.4%)
Transfers	-	30,000	-	8,400,000	-	(100.0%)
Total Expenditures and Transfers	29,724,439	26,931,230	65,788,525	143,352,550	144,548,870	(42.1%)
Excess of Revenue Over Expenditures	273,428,120	(21,765,077)	(56,553,889)	137,367,373	(130,456,262)	(158.2%)
Prior Years Adjustments	-	-	8,400,000	(2,442,120)	-	0.0%
Beginning Fund Balance	24,495,703	297,923,823	276,158,746	228,004,857	362,930,111	59.2%
ENDING FUND BALANCE	297,923,823	276,158,746	228,004,857	362,930,111	232,473,849	(22.0%)

INTERNAL SERVICES (FUND 61)
SELF INSURANCE FUND REVENUE AND EXPENDITURE REPORT

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
REVENUE						
State Revenues						
Local Revenues	3,722,311	14,424,865	4,085,555	5,995,086	6,000,000	0%
Transfers	-	-	10,000,000	1,200,000	1,200,000	0%
Total Revenue	3,722,311	14,424,865	14,085,555	7,195,086	7,200,000	0%
EXPENDITURES						
Academic Salaries	114,263	-	-	-	-	0%
Classified Salaries	5,214	-	7,173	-	-	0%
Benefits	3,184,051	6,359,238	12,983,146	3,693,276	4,000,000	8%
Supplies & Materials	-	-	-	13	-	-100%
Services & Other Operating	2,475,245	-	2,030,664	3,465,486	3,540,000	2%
Other Outgo	-	-	-	-	-	0%
Total Expenditures and Transfers	5,778,773	6,359,238	15,020,983	7,158,774	7,540,000	5%
Excess of Revenue Over Expenditures	(2,056,461)	8,065,626	(935,428)	36,312	(340,000)	-1036%
Beginning Fund Balance	(2,344,301)	(4,044,434)	4,021,192	3,085,764	3,122,075	1%
Adjustment	356,328					
ENDING FUND BALANCE	(4,044,434)	4,021,192	3,085,764	3,122,075	2,782,075	-11%

SELF INSURANCE FUND REVENUE AND EXPENDITURE REPORT DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

SELF INSURANCE FUND
REVENUE AND EXPENDITURE DETAIL

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	ADOPTION BUDGET 2024-25	% CHANGE
8891	Other Local Revenue	3,722,311	14,424,865	4,085,555	5,994,956	6,000,000	0%
8861	Interest/Invest Inc				130		
8981	Transfer in - General Unrestricted			10,000,000	1,200,000	1,200,000	0%
	Total Local Revenues	3,722,311	14,424,865	14,085,555	7,195,086	7,200,000	0%
							0%
	Total Revenues	3,722,311	14,424,865	14,085,555	7,195,086	7,200,000	0%
							0%
CERTIFICATED SALARIES							0%
1210	Administrators	114,263	-	-	-	-	0%
	Total Academic Salaries	114,263	-	-	-	-	0%
2110	Classified-Reg	5,214		7,173	-		0%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	5,214	-	7,173	-	-	0%
3302	OASDI - Administrators	5,950			-		0%
3305	OASDI - Classified SEIU	317		421	-	-	0%
3322	Medicare - Administrators	1,596			-		0%
3325	Medicare - Classified SEIU	74		99	-	-	0%
3402	Health Plan - Administrators	5,134			-		0%
3405	Health Plan - Classified SEIU	1,273		343	343		-100%
3409	Health Plan - Certificated	-			-		0%
3422	Dental - Administrators	1,176			-		0%
3425	Dental - Classified SEIU	-			-	-	0%
3432	Life Insurance - Administrators	68			-		0%
3435	Life Insurance - Classified SEIU	-			-	-	0%
3502	SUI - Administrators	50			-		0%
3505	SUI - Classified SEIU	64		36	-	-	0%
3602	Workers Comp - Administrators	1,557			-		0%
3605	Workers Comp - Classified SEIU	82		173	-	-	0%
3652	OPEB Trust Payment	3,143,693	6,359,238	12,980,757	3,692,933	4,000,000	8%
3702	SF Retirement - Administrators	22,736			-		0%
3705	SF Retirement - Classified SEIU	282		1,316	-	-	0%
	Total Benefits	3,184,051	6,359,238	12,983,146	3,693,276	4,000,000	8%
4303	Other Supplies	-	-	-	13	-	-100%
	Total Supplies	-	-	-	13	-	-100%
5130	Dues and Memberships	-		6,653	-		0%
5190	Other Consulting	-		718	40,850		-100%
5210	Travel - Non-Local	(7,306)		(13,355)	-		0%
5410	Insurance	2,361,356		1,965,484	3,391,782	3,500,000	3%
5450	Self-Insurance Claims	14,960		15,188	21,350	25,000	17%
5721	Judgments/Claims/Settlements	60,000		49375	-		0%
5912	Fees for Services	46,236		6,600	11,504	15,000	30%
	Total Services	2,475,245	-	2,030,664	3,465,486	3,540,000	2%
6411	Add-Furniture/Fixtures	-	-	-	-	-	0%
	Total Equipment	-	-			-	0%
							0%
	Total Expenditures	5,778,773	6,359,238	15,020,983	7,158,774	7,540,000	5%
							0%
	Total Surplus/(Deficit)	(2,056,461)	8,065,626	(935,428)	36,312	(340,000)	(0)

FINANCIAL AID PROJECTS FUND (FUND 71)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

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

STUDENT FINANCIAL AID TRUST FUND REVENUE & EXPENDITURE – DETAILS

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	PRELIMINARY 2023-24	TENTATIVE BUDGET 2024-25	% CHANGE
8861	Interest/Invest Inc.	1	(3,103)	(3,921)			0.0%
8862	Interest on Student Loans	108,159	149,161	489,593			0.0%
8898	Perk-OE-Misc.	3,029	2,262	637			0.0%
8899	Perk-OE-Late charges-7/87	110	117	54			0.0%
	Total Other Revenue	**111,299**	**148,437**	**486,363**	**0**	**0**	**0.0%**
8150	Federal Student Financial Aid	17,519,271	27,180,817	14,567,632	15,570,630	15,588,000	0.1%
8151	Perk-Repay to Fed	(98,424)	(55,054)	(39,227)	(32,114)	(40,000)	24.6%
8199	Other Federal Revenue	17,220	17,290	20,590	1,051,607	1,052,000	0.0%
	Total Federal Revenue	**17,438,067**	**27,143,053**	**14,548,995**	**16,590,123**	**16,600,000**	**0.1%**
8695	State Student Financial Aid	1,590,245	2,515,428	2,254,754	2,217,128	2,250,000	1.5%
	Total State Revenue	**1,590,245**	**2,515,428**	**2,254,754**	**2,217,128**	**2,250,000**	**1.5%**
8982	Interfund Transfer	4,414,825	262,249	153,314	153,000	150,000.00	-2.0%
	Total Transfers	**4,414,825**	**262,249**	**153,314**	**153,000**	**150,000.00**	**-2.0%**
	Total Revenues	**23,554,436**	**30,069,167**	**17,443,426**	**18,960,251**	**19,000,000**	**0.2%**
2110	Classified -Reg	147,641	152,091	162,759			0.0%
	Total Classified Salaries	**147,641**	**152,091**	**162,759**	**0**	**0**	**0.0%**
3305	OASDI - Classified SEIU	8,851	8890	9,589			0.0%
3325	Medicare - Classified SEIU	2,102	2162	2,306			0.0%
3405	Health Plan - Classified SEIU	10,188	10409	10,478			0.0%
3425	Dental - Classified SEIU	1,764	1764	1,788			0.0%
3435	Life Insurance - Classified SEIU	101	101	106			0.0%
3505	SUI - Classified SEIU	161	790	814			0.0%
3605	Workers Comp - Classified SEIU	2,316	2386	3,901			0.0%
3652	OPEB	2,144	1521	3,910			0.0%
3705	SF Retirement - Classified SEIU	33,810	31042	29,866			0.0%

7501 Payments to Students	23,442,039	29,902,509	16,823,810	18,960,251	19,000,000	0.2%
7511 Perk-Other Coll. Exp	1,263	-	-	-	-	0.0%
7523 Perk-COLP-TS Current	188	-	-	-	-	0.0%
7533 Perk-COLP-Vol Serv	1,125	-	-	-	-	0.0%
7542 Perk-COLP-Nurse/Med	1,374	195	450			0.0%
7544 Perk-COLP-Death	102,436	4,500	10,137			0.0%
7545 Perk-COLP-Disability	85,856	4,632.00	9,623.00	-	-	0.0%
7561 Perk-Assign to Fed	19,306	292,811	1,208,988			0.0%
7564 Perk-FISAP-ACA	(37,636)	(12,645)	(18,054)			0.0%
7565 Perk-COLP-Compromise	1	-	-	-	-	0.0%
Total Student Financial Aid	**23,615,952**	**30,192,002**	**18,034,954**	**18,960,251**	**19,000,000**	**0.2%**
Total Expenditures	**23,825,030**	**30,403,158**	**18,260,471**	**18,960,251**	**19,000,000**	**0.2%**

SCHOLARSHIP & LOAN TRUST FUND REVENUE & EXPENDITURE SUMMARY (FUND 74)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

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

SCHOLARSHIP AND LOAN TRUST FUND REVENUE & EXPENDITURE (FUND 74) DETAILS

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-25

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

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

ASSOCIATED STUDENTS AND REPRESENTATION FEE

City College of San Francisco Tentative Budget 2024-25

ASSOCIATED STUDENTS AND REPRESENTATION FEE

Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected Preliminary	2024-25 Tentative Budget	% CHANGE
State Revenue						
Local Revenue	284,645	304,313	296,911	289,213	345,000	19.3%
Total Revenues	284,645	304,313	296,911	289,213	345,000	19.3%
Transfer In	-	15,453	509	-	4,000	
Total Revenue & Transfers In	**284,645**	**319,766**	**297,420**	**289,213**	**349,000**	**20.7%**
Classified Salaries	88,713	96,353	92,957	68,757	87,489	27.2%
Supplies & Materials	21,506	24,946	41,619	14,172	47,800	237.3%
Services & Operating	19,663	59,090	75,313	37,434	127,940	241.8%
Equipment	-	8,983	11,412	-	5,000	
Total Expenditures	129,881	189,372	221,301	120,363	268,229	122.8%
Transfers Out & Unallocated Costs	15,200	27,121	27,705	28,070	39,900	42.1%
Total Expenditures, Transfers Out/Unallocated Costs	**145,081**	**216,493**	**249,007**	**148,433**	**308,129**	**107.6%**
Surplus/Deficit	**139,564**	**103,273**	**48,414**	**140,779**	**40,871**	**(71.0%)**
Beginning Fund Balance	**1,243,974**	**1,383,538**	**1,486,814**	**1,535,227**	**1,676,007**	**9.2%**
Prior Year Adjustments	**-**	**3**	**-**	**-**	**-**	
Ending Fund Balance	**1,383,538**	**1,486,814**	**1,535,227**	**1,676,007**	**1,716,878**	**2.4%**

ASSOCIATED STUDENTS AND REPRESENTATION FEE DETAILS

City College of San Francisco Tentative Budget 2024-25
ASSOCIATED STUDENTS AND REPRESENTATION FEE

ACCT	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected Preliminary	2024-25 Tentative Budget	% CHANGE
8826	Other Non-Profit Contributions	1,275	172	1,651	-	-	
8861	Interest/Invest Inc	17	59	3,625	3,643	-	(100.0%)
8884	Student Rep Fee	31,328	47,489	43,626	38,144	45,000	18.0%
8989	Transfer in - Associated Students	-	-	-	500	-	(100.0%)
8893B	Activity Fees - Fall	121,890	108,355	121,161	123,044	150,000	21.9%
8893C	Activity Fees - Spring	127,187	146,473	119,675	119,047	150,000	26.0%
8893G	Fundraising	-	125	1,329	526	-	(100.0%)
8893H	Membership Fees	2,140	1,265	940	345	-	(100.0%)
8893I	Miscellaneous Income	-	-	25	74	-	(100.0%)
8893L	Vending Machines	132	374	4,854	3,890	-	(100.0%)
8893N	PY Credit/Refunds	676	-	-	-	-	
8893T	Library Fines/Lost Books	-	-	25	-	-	
	Total Local Revenue	**284,645**	**304,313**	**296,911**	**289,213**	**345,000**	**19.3%**
8893N	PY Credit/Refunds		15,453	509		4,000	
	Total Transfers In	**-**	**15,453**	**509**	**-**	**4,000**	
	Total Revenues & Transfers In	**284,645**	**319,766**	**297,420**	**289,213**	**349,000**	**20.7%**
2370	Classified-NI Coll Aide	88,713	96,353	92,957	68,757	87,489	27.2%
	Total Classified Salaries	**88,713**	**96,353**	**92,957**	**68,757**	**87,489**	**27.2%**
4102	Textbooks	-	15,559	16,205	12,644	30,000	137.3%
4301	Printing Supplies	-	25	-	-	1,450	
4303	Other Supplies	21,506	8,169	11,271	1,528	15,550	918.0%
4305	Instructional Supplies	-		12,764	-	-	
4402	Uniforms	-	1,192	1,379	-	800	
	Total Supplies	**21,506**	**24,946**	**41,619**	**14,172**	**47,800**	**237.3%**
5130	Dues and Memberships	1,150	1,786	325	564	-	(100.0%)
5210	Travel - Non-Local	2,750	12,232	25,849	15,717	25,000	59.1%
5212	Travel - Local	-	-	46	680	3,500	414.8%
5656	Software License Fees	-	-	1,200	960	1,900	97.9%
5803	Other Advertising	4,180	-	-		700	
5805	Student Outreach	(1,646)	4,304	22,340	16,972	44,140	160.1%
5909	Receivable Write-Off	(30)	(70)	485	(70)	-	(100.0%)
5910	Other Expenses	1,925	329	2,255	1,612	15,750	877.0%
5912	Fees for Services	850	1,100	1,000	1,000	6,950	595.0%
5914	Governmental Fees, Taxes & Licenses	10,484	39,409	21,813	-	30,000	
	Total Services	**19,663**	**59,090**	**75,313**	**37,434**	**127,940**	**241.8%**
6443	Add-Non Cap Computer Eqp	-	-	-	-	5,000	
6451	Add-Expendable Furniture/Fixt	-	5,003	-	-	-	
6454	Add-Expendable Misc Equipment	-	3,980	11,412	-	-	
	Total Equipment	**-**	**8,983**	**11,412**	**-**	**5,000**	
7383	Transfer out - Scholarship Trust	15,200	27,001	6,459	12,250	12,250	0.0%
7600	Other Payments to/for Students	-	120	21,246	14,911	27,650	85.4%
8893N	PY Credit/Refunds	-	-	-	909	-	(100.0%)
	Total Other Outgo & Unallocated Costs	**15,200**	**27,121**	**27,705**	**28,070**	**39,900**	**42.1%**
	Total Expenditures & Other Outgo/Unallocated Costs	**145,081**	**216,493**	**249,007**	**148,433**	**308,129**	**107.6%**
	Surplus/(Deficit)	**139,564**	**103,273**	**48,414**	**140,779**	**40,871**	**(71.0%)**
	Beginning Fund Balance	**1,243,974**	**1,383,538**	**1,486,814**	**1,535,227**	**1,676,007**	**9.2%**
	Prior Year Adjustments		**3**		**-**	**-**	
	Ending Fund Balance	**1,383,538**	**1,486,814**	**1,535,227**	**1,676,007**	**1,716,878**	**2.4%**