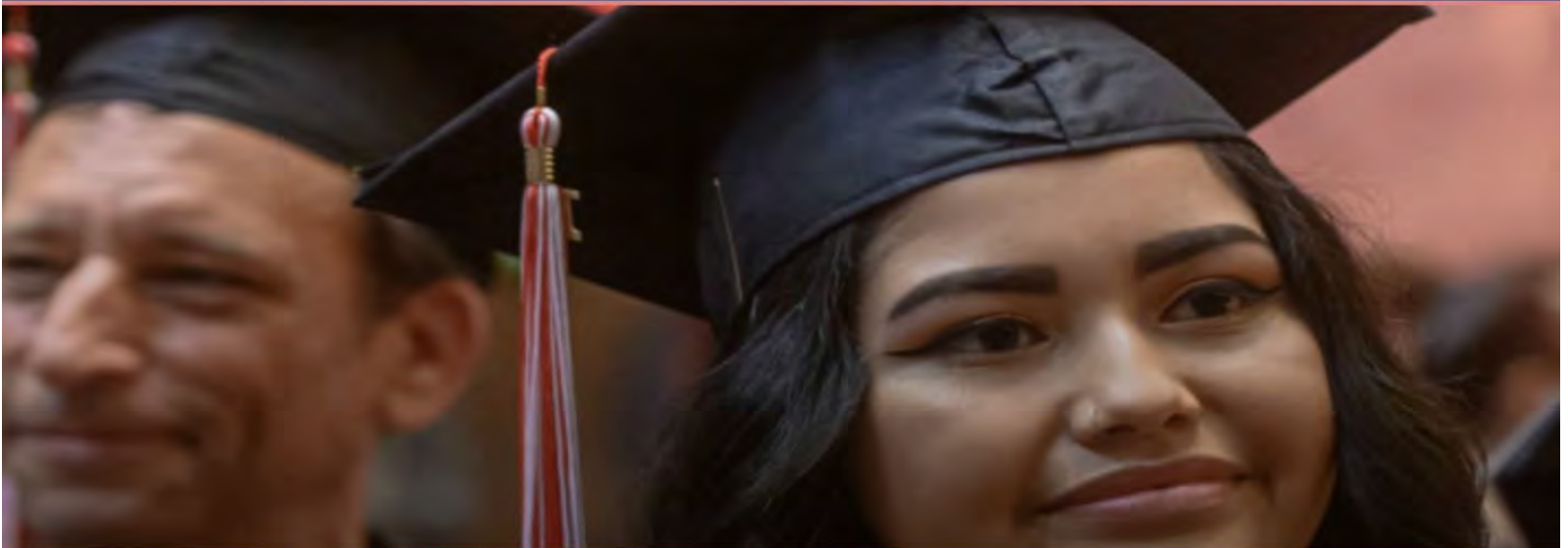


**CITY
COLLEGE
OF SAN FRANCISCO**

MID-YEAR ADJUSTED BUDGET



FISCAL YEAR

JULY 1, 2024 - JUNE 30, 2025

MULTI YEAR PROJECTIONS

	Multi-Year projections					
	Unaudited Actual	Adopted Budget 2024-25	Mid-Year Adjusted 24/25 Budget	Projection	Projection	Projection
	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Gross TCR	164,946,777	166,711,708	166,711,708	166,711,708	166,711,708	166,711,708
Repayment	(1,862,153)	(1,862,153)	(1,862,153)	(1,862,153)	(1,862,153)	(1,862,153)
Deficit Factor	0	(5,851,581)	(5,851,581)	(5,851,581)	(5,851,581)	(5,851,581)
Net TCR	163,084,624	158,997,974	158,997,974	158,997,974	158,997,974	158,997,974
Other State Revenues	13,287,198	11,926,398	12,662,398	11,926,398	11,926,398	11,926,398
Other Local Revenues	41,062,872	43,350,626	43,545,626	43,350,626	43,350,626	43,350,626
Transfers In	10,682,879					
Total Unrestricted Rev	228,117,573	214,274,998	215,205,998	214,274,998	214,274,998	214,274,998
Expenditures						
Academic Salaries	74,865,430	68,587,160	71,694,255	73,793,151	75,269,014	76,774,394
Administrative Salaries	7,648,977	8,285,543	7,482,171	8,237,956	8,402,715	8,570,769
Classified Salaries	46,559,551	47,475,866	44,740,555	46,567,057	47,498,398	48,448,366
Employee Benefits	62,870,038	62,970,124	58,838,769	61,766,808	63,002,144	64,262,187
Supplies and Materials	864,117	1,121,278	1,253,679	1,278,753	1,304,328	1,330,414
Other Operating	14,310,755	16,597,686	18,660,407	19,263,615	19,852,887	19,433,945
Capital Outlay	1,858,911	2,282,410	2,204,516	1,838,400	1,875,168	1,912,672
Other Outgo*	6,892,199	4,350,000	4,350,000	2,350,000	2,350,000	2,350,000
Contingency Reserve		1,000,000	1,000,000		0	0
Total Expenditures & Outgo	215,869,978	212,670,067	210,224,352	215,095,739	219,554,654	223,082,747
Beginning Fund Balance	19,060,008	33,383,845	33,383,845	38,365,491	37,544,750	32,265,094
Prior year Adjustments	2,076,242					
Surplus/(Deficit)	12,247,595	1,604,931	4,981,646	(820,741)	(5,279,656)	(8,807,749)
Net Ending Fund Balance	33,383,845	34,988,776	38,365,491	37,544,750	32,265,094	23,457,346
Fund Balance	33,383,845	34,988,776	38,365,491	37,544,750	32,265,094	23,457,346
Unrestricted General Fund %	17.02%	18.14%	20.15%	19.23%	16.15%	11.54%

Transfer Out 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		
OPEB	1,200,000	1,200,000	1,200,000	1,200,000
Total	4,850,000	4,350,000	2,350,000	2,350,000

FY 2025-26 Faculty salary includes 2% ongoing and 2% Step and Column
 FY 2025-26 Administrators salary includes 2% ongoing and 2% Step and Column
 FY 2025-26 Classified salary include 2% Step and Column
 FY 2025-26, 2026-27 and 2027-28 benefits include 2% increase
 FY 2026-27 and 2027-28 include for all unit 2% Step and Column

FY 2026,2027 and 2028 include 2% supply and Services and other Operating(Supply, Services and Other Operating)

**UNRESTRICTED GENERAL FUND + PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
State Revenue	104,850,413	97,341,639	98,077,639
Local Revenue	112,584,281	116,933,359	117,128,358
Total Revenues	217,434,694	214,274,998	215,205,997
Transfers In	10,682,879	-	-
Total Revenue & Transfers In	228,117,572	214,274,998	215,205,997
Academic Salaries	82,514,407	76,872,703	79,176,426
Classified Salaries	46,559,551	47,475,866	44,740,555
Benefits	62,870,038	62,970,124	58,838,769
Supplies & Materials	864,117	1,121,278	1,253,679
Services & Operating	14,310,755	16,597,686	18,660,407
Equipment	1,858,911	2,282,410	2,204,516
Total Expenditures	208,977,779	207,320,066	204,874,352
Transfers Out & Unallocated Costs	6,892,199	5,350,000	5,350,000
Total Expenditures, Transfers Out/Unallocated Costs	215,869,978	212,670,066	210,224,352
Surplus/Deficit	12,247,594	1,604,931	4,981,645
Beginning Fund Balance	19,060,008	33,383,844	33,383,844
Prior Year Adjustments	2,076,242	-	-
Ending Fund Balance	33,383,844	34,988,775	38,365,489

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
8590	Other CDE Revenues		-	-
8611	State General Apportionment	78,554,593	69,854,145	69,634,670
8611A	Prior YR Corrections-St Apportion	(643,042)	-	-
8611E	SGA 2% Enrollment Fee Allowance	102,562	102,562	102,562
8612	Apprenticeship Allow	320,717	320,717	320,717
8618	Part time Faculty Allocation	309,675	309,675	2,669,841
8619	Full Time Faculty Hiring	2,360,166	2,360,166	-
8630	EPA Revenues	13,468,263	15,477,881	15,697,356
8671	Homeowner's Prop Tax Relief	80,839	83,215	83,215
8681	ST Lottery Proceeds	3,734,266	2,366,705	2,366,705
8691	ST Mandated Costs	570,496	466,573	466,573
8699	Other Misc ST Revenues	5,991,878	6,000,000	6,736,000
Total State Revenue		104,850,413	97,341,639	98,077,639
			-	
8811	Tax Allocation, Secured Roll	41,557,922	41,310,316	37,310,316
8812	Tax Allocation, Supplemental Roll	763,007	1,522,339	1,522,339
8813	Tax Allocation, Unsecured Roll	1,939,658	2,320,895	2,320,895
8816	Prior year taxes	(983,839)	-	-
8817	ERAF	14,704,823	15,141,786	19,141,786
8818	Redevelopment AB 1290	896,844	1,868,237	1,868,237
8819	Prop Tax Rev-Voted Indebtedness-P39	3,119,280	2,571,780	2,571,780
8819B	Prop A-City College Parcel Tax	19,691,452	19,823,446	19,823,446
8821	Cont Gifts, Endowments	-	-	-
8827	Save A Class Donation	664	-	-
8831	Contract Instructional Serv	914,357	866,570	866,570
8851	Rentals/Leases	57,447	506,500	506,500
8861	Interest/Invest Inc	1,672,165	400,000	400,000
8872	Community Service Classes	166,265	160,000	160,000
8879	Student Records	210	-	-
8889	Other Student Fees	82,562	63,000	63,000
8891	Other Local Revenues	(34)	-	-
8892	Traffic Fines	7,605	-	-
8895	Sales Taxes (Prop A)	12,405,161	14,592,727	14,592,727
8866A	Enrollment Fees-Summer	1,218,425	1,722,706	2,622,706
8866B	Enrollment Fees-Fall	6,684,329	6,366,617	5,466,617
8866C	Enrollment Fees-Spring	6,781,205	6,379,165	6,379,165
8866D	Enrollment Fees-PY	3,401	(8,331)	(8,331)

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
8867D	Enroll BOGG-PY	-	143	143
8867L	BOG A Waiver Summer	-	-	-
8867M	BOG A Waiver Fall	(414)	(552)	(552)
8867N	BOG A Waiver Spring	(414)	(231,150)	(231,150)
8867O	BOG B Waiver Summer	(230,943)	(1,559,952)	(1,559,952)
8867P	BOG B Waiver Fall	(1,385,819)	(1,547,693)	(1,547,693)
8867Q	BOG B Waiver Spring	(1,464,502)	(190,003)	(190,003)
8867R	BOG C Waiver Summer	(176,157)	(1,064,969)	(1,064,969)
8867S	BOG C Waiver Fall	(1,232,179)	(994,980)	(994,980)
8867T	BOG C Waiver Spring	(1,162,052)	(1,380)	(1,380)
8867V	BOG S Waiver Fall	(690)	(1,564)	(1,564)
8867W	BOG S Waiver Spring	(690)	(20,677)	(20,677)
8867X	BOG Waivers PY	(50,414)	-	-
8868A	Non-Resident Fees-Summer	690,761	638,797	638,797
8868B	Non-Resident Fees-Fall	5,265,822	5,265,822	5,265,822
8868C	Non-Resident Fees-Spring	5,157,885	5,157,885	5,157,885
8868D	Non-Resident Fees-PY	(181,594)	(153,458)	(153,458)
8868F	AB540 SUMMER	(209,967)	(157,035)	(157,035)
8868G	AB540 FALL	(1,516,846)	(1,078,075)	(1,078,075)
8868H	AB540 SPRING	(1,308,311)	(956,348)	(956,348)
8868I	AB540 PR YR ADJ's	(65,513)	(41,521)	(41,521)
8868L	SB 150/AB 2364 HS Exmptn SU	(4,296)	(82,360)	(82,360)
8868M	SB 150/AB 2364 HS Exmptn FL	(12,530)	(117,595)	(117,595)
8868N	SB 150/AB 2364 HS Exmptn SP	(50,478)	(108,605)	(108,605)
8868O	SB 150/AB 2364 HS Exmptn PY	(9,313)	(5,373)	(5,373)
8868Q	AB 13 Exmptn NRT for Veterans-SU	(232,432)	(171,390)	(171,390)
8868R	AB 13 Exmptn NRT for Veterans-FL	(1,388,861)	(902,190)	(902,190)
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,338,204)	(1,115,920)	(1,115,920)
8868T	AB 13 Exmptn NRT for Veterans-PY	(12,519)	(34,252)	(34,252)
8868V	AB 343 Exmptn NRT -Summer	(895)	-	-
8868W	AB 343 Exmptn NRT Fall	(22,554)	-	-
8868Z	AB 343 Exmptn NRT Spring	(18,616)	-	-
8876A	Health Service Fees-Summer	85,472	90,000	90,000
8876B	Health Services-Fall	356,120	360,000	360,000
8876C	Health Service Fees-Spring	360,200	350,000	350,000
8876D	Health Service Fees-PY	74	-	-
8876I	Health Service Fees-BOGG-PY	-	-	-
8876K	Health Fee Waivers-Summer	-	-	-
8876L	Health Fee Waivers-Fall	(320)	-	-
8876M	Health Fee Waivers-Spring	(780)	-	-

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
8876N Health Fee Waivers-PY	(180)	-	-
8881A Parking Fees-Summer	-	-	-
8881B Parking Fees-Fall	-	-	-
8881C Parking Fees-Spring	-	-	-
8885A ESLIP - Summer	-	-	-
8885B ESLIP - Fall	83,240	-	-
8885C ESLIP - Spring	93,625	-	-
8886D Exempt NRT Cap Out PY AB 13	-	-	-
8889A Student Credit Bal Adjmt.	209	-	-
8893I Miscellaneous Income	56,943	-	195,000
8893N PY Credit/Refunds	-	-	-
8893L Vending Machines	2,316	-	-
8950 F & A Recoveries	827,190	-	-
Total Local Revenue	112,584,281	116,933,359	117,128,358
8981 Transfer in - General Unrestricted	304	-	-
8982 Transfer in - General Restricted	2,282,574	-	-
8985 Transfer in - Capital Projects	8,400,000	-	-
8994 Transfer in - Bond Fund	-	-	-
Total Transfers In	10,682,879	-	-
Total Revenues & Transfers In	228,117,572	214,274,998	215,205,997
1000 Budget-Certificated Salaries	6,241	-	-
1120 Faculty	38,504,933	31,692,170	34,782,056
1129 Faculty-Long Term Substitutes	84,191	293,567	41,878
1210 Administrators	7,648,977	8,285,543	7,482,171
1220 Nonteaching-Sch1	2,912,984	3,207,138	3,036,761
1230 Librarians-Sch1	1,327,851	1,519,067	1,523,036
1240 Counselors-Sch1	4,110,263	4,590,125	4,159,038
1250 Student Health Personnel	304,749	266,270	266,270
1280 Supervisors	3,397,704	3,974,902	3,885,108
1322 Faculty-Regular Hours	376,181	-	-
1323 Faculty-Reg Hrs PBL	15,952,291	15,964,414	16,964,414
1324 Faculty-Summer/Int Hourly	370,967	312,526	312,526
1325 Faculty-Subs	653,298	653,298	653,298
1333 Faculty-Reg Hrs Ovrl'd By Load	2,997,633	2,979,841	2,979,841
1422 Nonteaching-Hourly	2,754,201	2,220,141	2,226,239
1423 Part-time Office Hours	790,196	790,242	790,242
1424 Nonteaching-Sum/Int	36,774	73,549	73,549

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
1432	Librarians-Hourly	59,884	-	-
1434	Librarians-Sum/Int	1,818	-	-
1442	Counselors-Hourly	23,582	-	-
1444	Counselors-Sum/Int	3,185	-	-
1452	Student Health Persn-Hourly	34,027	-	-
1484	Supervisors-Stipends	131,656	49,913	-
1990	Grievance-Acad Settle	30,820	-	-
Total Certificated Salaries		82,514,407	76,872,703	79,176,426
2110	Classified-Reg	39,227,971	41,651,225	38,772,137
2115	Governing Board	33,602	42,191	41,616
2210	Instructional Aides-Reg	3,087,399	2,745,033	2,744,807
2330	Classified-NI Temp	1,725,397	1,063,275	1,197,854
2340	Classified - Class 9910 only	-	-	-
2370	Classified-NI Coll Aide	840,599	1,215,500	1,215,500
2374	Classified-Summer Lab Aide	67,622	9,417	9,417
2375	Classified-NI Coll Aide WK Stdy	19,488	-	10,000
2390	Classified-NI Cafeteria	37,591	-	-
2380	Classified-Overtime	912,898	460,109	460,109
2410	Instructional Aides-Non Reg Temp	602,166	289,115	289,115
2888	P-Share Time	4,818	-	-
Total Classified Salaries		46,559,551	47,475,866	44,740,555
3101	STRS	2,485	-	-
3102	STRS - Administrators	782,999	802,250	-
3109	STRS - Certificated	17,898,829	18,207,865	18,682,979
3202	PERS - Administrators	-	-	-
3205	PERS - Classified SEIU	496,641	-	-
3302	OASDI - Administrators	180,815	49,317	5,353
3303	OASDI- Stationary Engineers	90,727	-	-
3304	OASDI - Classified Managers	34,209	18,912	-
3305	OASDI - Classified SEIU	2,298,096	2,822,241	2,588,189
3306	OASDI - Crafts	88,440	17,353	-
3307	OASDI - Governing Board	2,015	-	-
3308	OASDI - CalWorks	-	-	-
3309	OASDI - Certificated	110,890	2,720	-
3322	Medicare - Administrators	102,931	11,534	1,252
3323	Medicare - Stationary Engineers	21,449	-	-
3324	Medicare - Classified Managers	8,505	4,444	-
3325	Medicare - Classified SEIU	569,177	660,047	605,302

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
3326	Medicare - Crafts	24,642	4,058	-
3327	Medicare - Governing Board	471	-	-
3328	Medicare - CalWorks	-	-	-
3329	Medicare - Certificated	1,044,290	1,191,356	1,156,443
3402	Health Plan - Administrators	459,521	44,417	-
3403	Health Plan - Stationary Engineers	123,697	-	-
3404	Health Plan - Classified Managers	10,048	-	-
3405	Health Plan - Classified SEIU	4,576,409	5,622,318	4,900,564
3406	Health Plan - Crafts	164,591	34,667	-
3407	Health Plan - Governing Board	28,379	-	-
3409	Health Plan - Certificated	6,522,046	8,757,737	6,965,729
3422	Dental - Administrators	59,140	6,150	-
3423	Dental - Stationary Engineers	21,009	-	-
3424	Dental - Classified Managers	5,811	3,278	-
3425	Dental - Classified SEIU	709,003	215,351	122,035
3426	Dental - Crafts	25,092	4,800	-
3427	Dental - Governing Board	5,811	-	-
3429	Dental - Certificated	885,341	367,612	365,142
3432	Life Insurance - Administrators	3,593	266	156
3433	Life Insurance - Stationary Engineer	1,297	-	-
3434	Life Insurance - Classified Manager	359	195	-
3435	Life Insurance - Classified SEIU	43,518	14,287	12,728
3436	Life Insurance - Crafts	1,554	293	293
3437	Life Insurance - Governing Board	658	-	-
3439	Life Insurance - Certificated	39,526	22,607	22,426
3461	Post Retirement	10,394,781	10,500,000	10,500,000
3502	SUI - Administrators	11,148	3,977	432
3503	SUI - Stationary Engineers	2,643	-	-
3504	SUI - Classified Managers	975	1,556	-
3505	SUI - Classified SEIU	65,884	227,642	208,725
3506	SUI - Crafts	1,980	1,399	-
3509	SUI - Certificated	105,598	426,824	420,029
3602	Workers Comp - Administrators	179,339	19,249	2,089
3603	Workers Comp - Stationary Engineers	36,589	-	-
3604	Workers Comp - Classified Managers	14,451	7,521	-
3605	Workers Comp - Classified SEIU	998,268	1,099,991	1,008,528
3606	Workers Comp - Crafts	38,643	6,773	6,773
3607	Workers Comp - Governing Board	812	-	-
3609	Workers Comp - Certificated	1,800,772	2,191,864	1,876,153
3652	OPEB	4,473,703	1,303,487	1,223,965

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
3702 SF Retirement - Administrators	509,548	169,824	11,926
3703 SF Retirement - Stationary Engineer	211,720	-	-
3704 SF Retirement - Classified Managers	95,092	57,123	-
3705 SF Retirement - Classified SEIU	6,231,923	8,002,841	8,151,559
3706 SF Retirement - Crafts	217,369	59,756	-
3709 SF Retirement - Certificated	34,788	4,221	-
3710 SF Retirement - Students	-	-	-
Total Benefits	62,870,038	62,970,124	58,838,769
4102 Textbooks	81	-	-
4103 Other Books	29,024	644	644
4211 Cafeteria-COGS (Food)	364	364	364
4301 Printing Supplies	19,743	24,348	24,348
4302 Computer Supplies	13,733	531	2,031
4303 Other Supplies	667,174	956,958	1,047,278
4304 Durable Supplies	4,395	6,523	9,660
4305 Instructional Supplies	42,371	79,065	106,689
4306 Food Supplies	5,464	2,771	6,271
4402 Uniforms	81,768	50,074	56,394
Total Supplies	864,117	1,121,278	1,253,679
5000 Budget-Other Operating Expenses	-	134,888	134,888
5101 Instructional Service Agreements	804,278	-	300,000
5110 Guest Lecturer	34,750	215,759	174,259
5120 Computer Consulting	-	-	8,000
5130 Dues and Memberships	163,350	270,977	317,856
5131 Participants Cost	-	10,800	10,800
5190 Other Consulting	768,173	3,460,084	1,768,697
5191 Misc Personal Services	-	-	-
5202 Conference and Food Services	111,343	163,581	144,853
5210 Travel - Non-Local	226,291	253,547	393,008
5212 Travel - Local	40,760	80,894	76,179
5350 Postage	5,000	32,517	32,867
5351 Moving, Rental and Storage	20,623	214,593	274,627
5410 Insurance	56,697	22,000	1,619,087
5510 Water/Sewage	635,893	532,529	532,529
5520 Gas/Electricity	2,919,389	2,750,118	2,750,118
5530 Telephone	173,629	200,000	200,000
5560 Housekeeping	374,093	347,324	337,324
5610 Other Property Leases	-	9,466	89,466
5620 Property Leases - SFUSD	155,556	155,556	144,356

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
5632 Copier Leases	853,769	672,385	1,134,161
5633 Other Leases	49,291	95,772	155,861
5640 Maint & Repair - Non-Equipment	957,417	1,227,797	1,224,737
5650 Maint & Repair - Equipment	210,141	528,166	562,884
5655 Maint & Repair - Vehicles	9,444	29,161	29,161
5656 Software License Fees	2,251,513	1,625,318	2,456,769
5657 Maint - Hazardous Materials	71,536	118,454	118,454
5658 Maint - Other	2,785	5,976	15,976
5721 Judgments/Claims/Settlements	1,114,968	50,461	50,461
5722 Legal Services	1,276,927	1,500,000	1,500,000
5724 Investigations	12,320	12,400	12,400
5730 Elections	-	800,000	800,000
5801 Broadcasting	57,758	31,273	81,673
5802 Print Advertising	8,317	26,672	26,672
5803 Other Advertising	17,715	500	6,083
5805 Student Outreach	4,455	47,424	49,424
5831 Intercollegiate Athletics	-	11,780	11,780
5901 Interest expense	177,463	-	-
5902 Testing Services	-	24,996	24,996
5903 City Services	-	-	-
5904 Meals for Governing Board	11,566	16,337	21,437
5905 Bad Checks	1,403	640	640
5906 Credit Card Fees	163,401	153,312	153,312
5907 Over/Short	(850)	-	-
5908 Bank Service Fees	56,845	48,144	48,144
5909 Receivable Write-Off	86,573	-	-
5910 Other Expenses	121,280	247,752	224,002
5911 Tuition Reimbursement	18,955	62,322	62,322
5912 Fees for Services	258,881	365,176	539,309
5913 Banquet and Other Food Expenses	27,057	30,534	30,534
5914 Governmental Fees, Taxes & Licenses	-	10,299	10,299
Total Services	14,310,755	16,597,686	18,660,407
6203 Project Management	-	-	15,000
6302 Books	-	105,927	105,927
6304 Databases	-	224,081	224,081
6306 Periodicals	-	31,983	31,983
6308 Video	-	31,208	31,208
6411 Add-Furniture/Fixtures	-	-	100,467
6412 Add-Vehicles	55,050	260	154,708

**UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
6413	Add-Computer Equipment	-	12,000	12,000
6414	Add-Miscellaneous Equipment	425,477	449,172	720,234
6443	Add-Non Cap Computer Eqp	-	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	3,000
6451	Add-Expendable Furniture/Fixt	49,906	29,974	29,974
6453	Add-Expendable Computer Equip	1,129,758	1,087,702	529,477
6454	Add-Expendable Misc Equipment	198,719	310,104	246,457
Total Equipment		1,858,911	2,282,410	2,204,516
7330	Transfer out - Cafeteria	671,224	800,000	800,000
7600	Other Payments to/for Students	238	-	-
7310	Transfer out - General Unrestricted	2,282,574	-	-
7340	Transfer out - Apportionment Repay	-	-	-
7350	Transfer out - Capital Projects	2,500,000	2,000,000	2,000,000
7355	Transfer out - Bond Fund	-	350,000	350,000
7360	Transfer out - Bookstore Auxiliary	238,400	-	-
7370	Transfer out - Self-Insurance	-	-	-
7371	Transfer out - OPEB	1,200,000	1,200,000	1,200,000
7901	Unallocated Cost	-	1,000,000	-
7902	Chancellor's Contingency	-	-	1,000,000
Total Other Outgo & Unallocated Costs		6,892,199	5,350,000	5,350,000
Total Expenditures & Other Outgo/Unallocated Costs		215,869,978	212,670,066	210,224,352
Surplus/(Deficit)		12,247,594	1,604,931	4,981,645
Beginning Fund Balance		19,060,008	33,383,844	33,383,844
Prior Year Adjustments		2,076,242	-	-
Ending Fund Balance		33,383,844	34,988,775	38,365,489

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
MID YEAR ADJUSTED BUDGET FY 2024-25
UNRESTRICTED GENERAL FUND**

	UNAUDITED 2023-24	ADOPTED BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
REVENUE			
State Revenues	104,850,413	97,341,639	98,077,639
Local Revenues	92,892,977	97,109,913	97,304,912
Transfers In	10,682,879	-	-
Total Revenue	208,426,268	194,451,552	195,382,551
EXPENDITURES			
Academic Salaries	77,903,288	72,540,332	74,868,760
Classified Salaries	39,438,735	41,640,516	37,700,879
Benefits	58,956,290	58,948,319	54,149,689
Supplies & Materials	824,435	1,032,443	1,155,845
Services & Other Operating	11,982,192	14,613,170	16,472,700
Equipment	181,537	282,410	739,741
Total Expenditures	189,286,476	189,057,191	185,087,613
Transfers Out	6,892,199	5,350,000	5,350,000
Year End Adjustments	2,076,242		-
Excess of Revenue Over Expenditures	12,247,594	44,360	4,944,938
Beginning Fund Balance	19,060,004	30,072,011	33,383,839
ENDING FUND BALANCE	33,383,839	30,116,371	38,328,777

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
MID YEAR ADJUSTED BUDGET FY 2024-25**

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

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
STATE REVENUES				
8590	Other CDE Revenues	-		-
8611	State General Apportionment	78,554,593	69,854,145	69,634,670
8611A	Prior YR Corrections-St Apportion	(643,042)	-	-
8611E	SGA 2% Enrollment Fee Allowance	102,562	102,562	102,562
8612	Apprenticeship Allow	320,717	320,717	320,717
8618	Part time Faculty Allocation	309,675	309,675	2,669,841
8619	Full Time Faculty Hiring	2,360,166	2,360,166	-
8630	EPA Revenues	13,468,263	15,477,881	15,697,356
8671	Homeowner's Prop Tax Relief	80,839	83,215	83,215
8681	ST Lottery Proceeds	3,734,266	2,366,705	2,366,705
8691	ST Mandated Costs	570,496	466,573	466,573
8699	Other Misc ST Revenues	5,991,878	6,000,000	6,736,000
State Revenues Total		104,850,413	97,341,639	98,077,639
LOCAL REVENUES				
8811	Tax Allocation, Secured Roll	41,557,922	41,310,316	37,310,316
8812	Tax Allocation, Supplemental Roll	763,007	1,522,339	1,522,339
8813	Tax Allocation, Unsecured Roll	1,939,658	2,320,895	2,320,895
8816	Prior year taxes	(983,839)	-	-
8817	ERAF	14,704,823	15,141,786	19,141,786
8818	Redevelopment AB 1290	896,844	1,868,237	1,868,237
8819	Prop Tax Rev-Voted Indebtedness-P39	3,119,428	2,571,780	2,571,780
8821	Cont, Gifts, Endowments	-	-	-
8827	Save A Class Donation	664	-	-
8831	Contract Instructional Serv	914,357	866,570	866,570
8851	Rentals/Leases	57,447	506,500	506,500
8861	Interest/Invest Inc	1,672,165	400,000	400,000
8872	Community Service Classes	166,265	160,000	160,000
8874	Enrollment	-	-	-
8879	Student Records	210	-	-
8889	Other Student Fees	82,562	63,000	63,000
8891	Other Local Revenues	(34)	-	-
8892	Traffic Fines	7,605	-	-
8895	Sales Taxes (Prop A)	12,405,161	14,592,727	14,592,727
8866A	Enrollment Fees-Summer	1,218,425	1,722,706	2,622,706
8866B	Enrollment Fees-Fall	6,684,329	6,366,617	5,466,617
8866C	Enrollment Fees-Spring	6,781,205	6,379,165	6,379,165
8866D	Enrollment Fees-PY	3,401	(8,331)	(8,331)

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
8867D	Enroll BOGG-PY	-	143	143
8867L	BOG A Waiver Summer	-	-	-
8867M	BOG A Waiver Fall	(414)	(552)	(552)
8867N	BOG A Waiver Spring	(414)	(231,150)	(231,150)
8867O	BOG B Waiver Summer	(230,943)	(1,559,952)	(1,559,952)
8867P	BOG B Waiver Fall	(1,385,819)	(1,547,693)	(1,547,693)
8867Q	BOG B Waiver Spring	(1,464,502)	(190,003)	(190,003)
8867R	BOG C Waiver Summer	(176,157)	(1,064,969)	(1,064,969)
8867S	BOG C Waiver Fall	(1,232,179)	(994,980)	(994,980)
8867T	BOG C Waiver Spring	(1,162,052)	(1,380)	(1,380)
8867U	BOG S Waiver Summer	-	-	-
8867V	BOG S Waiver Fall	(690)	(1,564)	(1,564)
8867W	BOG S Waiver Spring	(690)	(20,677)	(20,677)
8867X	BOG Waivers PY	(50,414)	-	-
8868A	Non-Resident Fees-Summer	690,761	638,797	638,797
8868B	Non-Resident Fees-Fall	5,265,822	5,265,822	5,265,822
8868C	Non-Resident Fees-Spring	5,157,885	5,157,885	5,157,885
8868D	Non-Resident Fees-PY	(181,594)	(153,458)	(153,458)
8868F	AB540 SUMMER	(209,967)	(157,035)	(157,035)
8868G	AB540 FALL	(1,516,846)	(1,078,075)	(1,078,075)
8868H	AB540 SPRING	(1,308,311)	(956,348)	(956,348)
8868I	AB540 PR YR ADJ's	(65,513)	(41,521)	(41,521)
8868L	SB 150/AB 2364 HS Exmptn SU	(4,296)	(82,360)	(82,360)
8868M	SB 150/AB 2364 HS Exmptn FL	(12,530)	(117,595)	(117,595)
8868N	SB 150/AB 2364 HS Exmptn SP	(50,478)	(108,605)	(108,605)
8868O	SB 150/AB 2364 HS Exmptn PY	(9,313)	(5,373)	(5,373)
8868Q	AB 13 Exmptn NRT for Veterans-SU	(232,432)	(171,390)	(171,390)
8868R	AB 13 Exmptn NRT for Veterans-FL	(1,388,861)	(902,190)	(902,190)
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,338,204)	(1,115,920)	(1,115,920)
8868T	AB 13 Exmptn NRT for Veterans-PY	(12,519)	(34,252)	(34,252)
8868V	AB 343 Exmptn NRT -Summer	(895)	-	-
8868W	AB 343 Exmptn NRT Fall	(22,554)	-	-
8868Z	AB 343 Exmptn NRT Spring	(18,616)	-	-
8876A	Health Service Fees-Summer	85,472	90,000	90,000
8876B	Health Services-Fall	356,120	360,000	360,000
8876C	Health Service Fees-Spring	360,200	350,000	350,000
8876D	Health Service Fees-PY	74	-	-
8876I	Health Service Fees-BOGG-PY	-	-	-
8876K	Health Fee Waivers-Summer	-	-	-
8876L	Health Fee Waivers-Fall	(320)	-	-
8876M	Health Fee Waivers-Spring	(780)	-	-
8876N	Health Fee Waivers-PY	(180)	-	-
8881A	Parking Fees-Summer	-	-	-
8881B	Parking Fees-Fall	-	-	-
8881C	Parking Fees-Spring	-	-	-

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
8881F	Parking Fees FA-Fall	-	-	-
8881G	Parking Fees FA-Spring	-	-	-
8885A	ESLIP - Summer	-	-	-
8885B	ESLIP - Fall	83,240	-	-
8885C	ESLIP - Spring	93,625	-	-
8886D	Exempt NRT Cap Out PY AB 13	-	-	-
8889A	Student Credit Bal Adjmt	209	-	-
8893I	Miscellaneous Income	56,943	-	195,000
8893N	PY Credit/Refunds	-	-	-
8950	F & A Recoveries	827,190	-	-
8893L	Vending Machines	2,316	-	-
Local Revenues Total		92,892,977	97,109,913	97,304,912
TRANSFERS IN/RECOVERIES				
8981	Transfer in - General Unrestricted	304	-	-
8982	Transfer in - General Restricted	2,282,574	-	-
8985	Transfer in - Capital Projects	8,400,000	-	-
8994	Transfer in-Bond Fund	-	-	-
Transfers in/Recoveries Total		10,682,879	-	-
TOTAL REVENUE		208,426,268	194,451,552	195,382,551
CERTIFICATED SALARIES				
1000	Budget-Certificated Salaries	6,241	92,170	34,782,056
1120	Faculty	38,356,734	31,693,567	41,878
1129	Faculty-Long Term Substitutes	84,191	285,543	7,482,171
1210	Administrators	7,648,977	8,203,792	3,036,761
1220	Nonteaching-Schl	2,621,653	3,038,666	442,635
1230	Librarians-Schl	140,530	445,761	1,419,231
1240	Counselors-Schl	1,660,655	2,166,270	266,270
1250	Student Health Personnel	304,749	258,100	3,885,108
1280	Supervisors	3,156,393	3,800	-
1322	Faculty-Regular Hours	376,181	19,734	16,919,734
1323	Faculty-Reg Hrs PBL	15,940,141	15,912,526	312,526
1324	Faculty-Summer/Int Hourly	370,967	353,298	653,298
1325	Faculty-Subs	653,298	657,592	2,957,592
1333	Faculty-Reg Hrs Ovrl'd By Load	2,978,287	2,999,612	1,805,709
1422	Nonteaching-Hourly	2,492,348	1,790,242	790,242
1423	Part-time Office Hours	790,196	773,549	73,549
1424	Nonteaching-Sum/Int	36,774	-	-
1432	Librarians-Hourly	59,884	-	-
1434	Librarians-Sum/Int	1,818	-	-
1442	Counselors-Hourly	23,582	-	-
1444	Counselors-Sum/Int	3,185	-	-

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
1484	Supervisors-Stipends	131,656	49,913	-
1990	Grievance-Acad Settle	30,820	-	-
Certificated Salaries Total		77,903,288	72,540,332	74,868,760
CLASSIFIED SALARIES				
2110	Classified-Reg	32,426,491	35,890,747	31,807,333
2115	Governing Board	33,602	42,191	41,616
2210	Instructional Aides-Reg	2,997,958	2,745,033	2,744,807
2330	Classified-NI Temp	1,720,589	992,821	1,127,400
2334	Classified-Sum/Int	-	-	-
2340	Classified - Class 9910 only	-	-	-
2370	Classified-NI Coll Aide	726,184	1,215,500	1,215,500
2374	Classified-Summer Lab Aide	56,333	5,000	5,000
2375	Classified-NI Coll. Aide WK Stdy	19,488	-	10,000
2380	Classified-Overtime	911,927	460,109	460,109
2390	Classified-NI Cafeteria	37,591	-	-
2410	Instructional Aides-Non Reg Temp	503,755	289,115	289,115
2888	P-Share Time	4,818	-	-
Classified Salaries Total		39,438,735	41,640,516	37,700,879
EMPLOYEE BENEFITS				
3101	STRS	2,485	-	-
3102	STRS - Administrators	782,999	802,250	-
3109	STRS - Certificated	17,056,963	17,455,223	15,313,760
3202	PERS - Administrators	-	-	-
3205	PERS - Classified SEIU	496,641	-	-
3302	OASDI - Administrators	180,815	49,317	5,353
3303	OASDI - Stationary Engineers	90,727	-	-
3304	OASDI - Classified Managers	11,763	-	-
3305	OASDI - Classified SEIU	1,910,773	2,502,460	2,588,189
3306	OASDI - Crafts	88,440	17,353	-
3307	OASDI - Governing Board	2,015	-	-
3308	OASDI - CalWorks	-	-	-
3309	OASDI - Certificated	109,448	-	-
3322	Medicare - Administrators	102,931	11,534	1,252
3323	Medicare - Stationary Engineers	21,449	-	-
3324	Medicare - Classified Managers	3,255	-	-
3325	Medicare - Classified SEIU	477,515	583,861	605,302
3326	Medicare - Crafts	24,642	4,058	-
3327	Medicare - Governing Board	471	-	-
3328	Medicare - CalWorks	-	-	-
3329	Medicare - Certificated	979,950	1,131,397	1,096,484
3402	Health Plan - Administrators	459,521	44,417	-
3403	Health Plan - Stationary Engineers	123,697	-	-
3404	Health Plan - Classified Managers	10,048	-	-
3405	Health Plan - Classified SEIU	3,945,839	5,068,430	4,900,564
3406	Health Plan - Crafts	164,591	34,667	-

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
3407	Health Plan - Governing Board	28,379	-	-
3409	Health Plan - Certificated	6,100,668	8,291,720	6,965,729
3422	Dental - Administrators	59,140	6,150	-
3423	Dental - Stationary Engineers	21,009	-	-
3424	Dental - Classified Managers	1,937	-	-
3425	Dental - Classified SEIU	608,918	133,165	122,035
3426	Dental - Crafts	25,092	4,800	-
3427	Dental - Governing Board	5,811	-	-
3429	Dental - Certificated	827,652	305,996	303,617
3432	Life Insurance - Administrators	3,593	266	156
3433	Life Insurance - Stationary Engineer	1,297	-	-
3434	Life Insurance - Classified Manager	120	-	-
3435	Life Insurance - Classified SEIU	37,310	9,395	10,053
3436	Life Insurance - Crafts	1,554	293	293
3437	Life Insurance - Governing Board	658	-	-
3439	Life Insurance - Certificated	36,116	19,084	18,908
3461	Post Retirement	10,394,781	10,500,000	10,500,000
3502	SUI - Administrators	11,148	3,977	432
3503	SUI - Stationary Engineers	2,643	-	-
3504	SUI - Classified Managers	376	-	-
3505	SUI - Classified SEIU	55,078	200,216	208,725
3506	SUI - Crafts	1,980	1,399	-
3509	SUI - Certificated	98,722	405,204	419,766
3602	Workers Comp - Administrators	179,339	19,249	2,089
3603	Workers Comp - Stationary Engineers	36,589	-	-
3604	Workers Comp - Classified Managers	5,561	-	-
3605	Workers Comp - Classified SEIU	839,465	967,470	1,008,528
3606	Workers Comp - Crafts	38,643	6,773	6,773
3607	Workers Comp - Governing Board	812	-	-
3609	Workers Comp - Certificated	1,690,419	2,087,409	1,861,835
3652	OPEB	4,347,842	1,067,210	1,070,317
3702	SF Retirement - Administrators	509,548	169,824	11,926
3703	SF Retirement - Stationary Engineer	211,720	-	-
3704	SF Retirement - Classified Managers	36,576	-	-
3705	SF Retirement - Classified SEIU	5,438,763	6,983,997	7,127,604
3706	SF Retirement - Crafts	217,369	59,756	-
3709	SF Retirement - Certificated	32,687	-	-
3710	SF Retirement - Students	-	-	-
3913	SUSP-Other Benefits	-	-	-
Employee Benefits Total		58,956,290	58,948,319	54,149,689
SUPPLIES/MATERIALS				
4000	Budget-Supplies/Materials	-	-	-
4211	Cafeteria-COGS (Food)	364	364	364
4102	Textbooks	-	-	-
4103	Other Books	28,782	600	600

ACCT	ACCOUNT TITLE	UNAUDITED	ADOPTION	MID YEAR
		2023-24	BUDGET 2024-25	ADJUSTED BUDGET 2024-25
4301	Printing Supplies	19,743	24,304	24,304
4302	Computer Supplies	-	-	1,500
4303	Other Supplies	652,622	868,742	957,062
4304	Durable Supplies	4,395	6,523	9,660
4305	Instructional Supplies	31,296	79,065	99,689
4306	Food Supplies	5,464	2,771	6,271
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-
4402	Uniforms	81,768	50,074	56,394
Supplies/Materials Total		824,435	1,032,443	1,155,845
OTHER OPERATING EXPENSES				
5000	Budget-Other Operating Expenses	-	134,888	134,888
5101	Instructional Service Agreements	804,278	-	300,000
5110	Guest Lecturer	34,750	215,759	174,259
5120	Computer Consulting	-	-	8,000
5130	Dues and Memberships	155,690	265,307	312,186
5131	Participants Cost	-	10,800	10,800
5190	Other Consulting	486,468	2,607,443	1,727,197
5191	Misc Personal Services	-	-	-
5202	Conference and Food Services	95,597	159,793	141,065
5210	Travel - Non-Local	226,291	253,547	393,008
5212	Travel - Local	40,602	80,894	76,179
5350	Postage	5,000	32,517	32,867
5351	Moving, Rental and Storage	20,623	214,593	274,627
5410	Insurance	56,697	22,000	1,619,087
5450	Self Insurance Claim	-	-	-
5510	Water/Sewage	635,893	532,529	532,529
5520	Gas/Electricity	2,919,389	2,750,118	2,750,118
5530	Telephone	173,629	32,310	200,000
5560	Housekeeping	374,093	347,324	337,324
5610	Other Property Leases	-	9,466	89,466
5620	Property Leases - SFUSD	155,556	155,556	144,356
5631	Vehicle Leases	-	-	-
5632	Copier Leases	853,769	396,481	428,033
5633	Other Leases	49,291	70,588	155,861
5640	Maint & Repair - Non-Equipment	957,417	1,227,797	1,223,697
5650	Maint & Repair - Equipment	175,588	305,583	450,961
5655	Maint & Repair - Vehicles	9,444	29,161	29,161
5656	Software License Fees	263,463	1,218,770	1,170,846
5657	Maint - Hazardous Materials	71,536	118,454	118,454
5658	Maint - Other	2,785	5,976	15,976
5721	Judgments/Claims/Settlements	1,114,968	50,461	50,461
5722	Legal Services	1,276,927	1,500,000	1,500,000
5724	Investigations	12,320	12,400	12,400
5730	Elections	-	800,000	800,000
5801	Broadcasting	57,758	31,273	81,673

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
5802	Print Advertising	7,624	26,023	26,023
5803	Other Advertising	17,715	500	6,083
5805	Student Outreach	4,455	44,498	44,498
5831	Intercollegiate Athletics	-	11,780	11,780
5901	Interest expense	177,463	-	-
5902	Testing Services	-	24,996	24,996
5903	City Services	-	-	-
5904	Meals for Governing Board	11,566	16,337	21,437
5905	Bad Checks	1,403	640	640
5906	Credit Card Fees	163,401	153,312	153,312
5907	Over/Short	(850)	-	-
5908	Bank Service Fees	56,845	48,144	48,144
5909	Receivable Write-Off	86,573	-	-
5910	Other Expenses	121,280	247,752	224,002
5911	Tuition Reimbursement	18,955	62,322	62,322
5912	Fees for Services	258,881	344,243	513,150
5913	Banquet and Other Food Expenses	27,057	30,534	30,534
5914	Governmental Fees, Taxes & Licenses	-	10,299	10,299
Other Operating Expenses Total		11,982,192	14,613,170	16,472,700
CAPITAL OUTLAY				
6102	Site Improvements	-	-	-
6203	Project Management	-	-	-
6304	Databases	-	-	-
6306	Periodicals	-	-	-
6308	Video	-	10,000	10,000
6411	Add-Furniture/Fixtures	-	-	100,467
6412	Add-Vehicles	55,050	260	154,708
6413	Add-Computer Equipment	-	12,000	12,000
6414	Add-Miscellaneous Equipment	80,369	81,560	352,622
6433	Repl-Computer Equipment	-	-	-
6434	Add-Miscellaneous Equipment	-	-	-
6434B	Repl-Miscellaneous Equipment	-	-	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	-	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	-	-	-
6453	Add-Expendable Computer Equip	4,029	-	-
6454	Add-Expendable Misc Equipment	42,088	178,590	109,944
Capital Outlay Total		181,537	282,410	739,741
OTHER OUTGO				
7902	Chancellor's Contingency	-	1,000,000	-
Other Outgo Total		-	1,000,000	1,000,000
TRANSFERS OUT				
7600	Other Payments to/for Students	238	-	-

ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
7310	Transfer out - General Unrestricted	2,282,574	-	-
7330	Transfer out - Cafeteria	671,224	800,000	800,000
7340	Transfer out - Book Store	-	-	-
7341	Transfer out - Year end adjustment	-	-	-
7350	Transfer out - Capital Projects	2,500,000	2,000,000	2,000,000
7355	Transfer out-Bond Fund	-	350,000	350,000
7360	Transfer out - Bookstore Auxiliary	238,400	-	-
7370	Transfer out - Self-Insurance	-	-	-
7371	Transfer out - OPEB	1,200,000	1,200,000	1,200,000
Transfers out Total		6,892,199	4,350,000	4,350,000
TOTAL EXPENDITURES		196,178,674	194,407,191	190,437,613
NET SURPLUS/(DEFICIT)		12,247,594	44,360	4,944,938

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
MID YEAR ADUSTED BUDGET FY2024-25**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
REVENUE			
Parcel Tax	19,691,304	19,823,446	19,823,446
Total Revenue	<u>19,691,304</u>	<u>19,823,446</u>	<u>19,823,446</u>
EXPENDITURES			
Academic Salaries	4,611,119	4,332,371	4,307,666
Classified Salaries	7,120,816	5,835,349	7,039,676
Benefits	3,913,748	4,021,805	4,689,080
Supplies & Materials	39,683	88,834	97,834
Services & Other Operating	2,328,564	1,984,515	2,187,707
Equipment	1,677,375	2,000,001	1,464,776
Total Expenditures	<u>19,691,305</u>	<u>18,262,876</u>	<u>19,786,740</u>
Excess of Revenue Over Expenditures	-	1,560,570	36,706
Beginning Fund Balance	-	-	
ENDING FUND BALANCE	<u>-</u>	<u>1,560,570</u>	<u>36,706</u>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
MID YEAR ADJUSTED BUDGET FY2024-25**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

	ACCT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
LOCAL REVENUES					
	8861	Interest/Invest Inc	-	-	-
	8819	Prop A-City College Parcel Tax	19,691,304	19,823,446	19,823,446
	8819B	Prop Tax Rev-Voted Indebtedness-P39		-	-
TOTAL REVENUES			19,691,304	19,823,446	19,823,446
CERTIFICATED SALARIES					
	1000	Budget-Certificated Salaries		-	-
	1120	Faculty	148,199	-	-
	1210	Administrators	-	-	-
	1220	Nonteaching-Sch1	291,331	203,346	-
	1230	Librarians-Sch1	1,187,321	1,080,401	1,080,401
	1240	Counselors-Sch1	2,449,608	2,444,364	2,739,807
	1280	Supervisors	241,311	116,802	-
	1323	Faculty-Reg Hrs PBL	12,150	44,680	44,680
	1324	Faculty-Summer/Int Hourly	-	-	-
	1325	Faculty-Subs	-	-	-
	1333	Faculty-Reg Hrs Ovrlid By Load	19,346	22,249	22,249
	1422	Nonteaching-Hourly	261,854	420,529	420,529
	1423	Part-time Office Hours	-	-	-
	1442	Counselors-Hourly	-	-	-
Certificated Salaries Total			4,611,119	4,332,371	4,307,666
CLASSIFIED SALARIES					
	2110	Classified-Reg	6,801,481	5,760,478	6,964,805
	2115	Governing Board	-	-	-
	2210	Instructional Aides-Reg	89,441	-	-
	2330	Classified-NI Temp	4,808	70,454	70,454
	2370	Classified-NI Coll Aide	114,415	-	-
	2374	Classified-Summer Lab Aide	11,289	4,417	4,417
	2380	Classified-Overtime	971	-	-
	2410	Instructional Aides-Non Reg Temp	98,411	-	-
	2888	P-Share Time	-	-	-
Classified Salaries Total			7,120,816	5,835,349	7,039,676
EMPLOYEE BENEFITS					
	3102	STRS - Administrators	-	-	-
	3109	STRS - Certificated	841,866	752,642	3,369,220
	3205	PERS - Classified SEIU	-	-	-
	3302	OASDI - Administrators	-	-	-
	3303	OASDI- Stationary Engineers	-	-	-
	3304	OASDI - Classified Managers	22,446	18,912	-
	3305	OASDI - Classified SEIU	387,323	319,780	-
	3306	OASDI - Crafts	-	-	-
	3307	OASDI - Governing Board	-	-	-
	3309	OASDI - Certificated	1,442	2,720	-
	3322	Medicare - Administrators	-	-	-

ACCOUNT	ACCOUNT TITLE	UNAUDITED 2023-24	ADOPTION BUDGET 2024-25	MID YEAR ADJUSTED BUDGET 2024-25
3323	Medicare - Stationary Engineers	-	-	-
3324	Medicare - Classified Managers	5,250	4,444	-
3325	Medicare - Classified SEIU	91,662	76,185	-
3326	Medicare - Crafts	-	-	-
3327	Medicare - Governing Board	-	-	-
3329	Medicare - Certificated	64,340	59,959	59,959
3402	Health Plan - Administrators	-	-	-
3403	Health Plan - Stationary Engineers	-	-	-
3405	Health Plan - Classified SEIU	630,570	553,888	-
3406	Health Plan - Crafts	-	-	-
3409	Health Plan - Certificated	421,378	466,018	-
3422	Dental - Administrators	-	-	-
3423	Dental - Stationary Engineers	-	-	-
3424	Dental - Classified Managers	3,874	3,278	-
3425	Dental - Classified SEIU	100,085	82,186	-
3426	Dental - Crafts	-	-	-
3429	Dental - Certificated	57,689	61,617	61,525
3432	Life Insurance - Administrators	-	-	-
3433	Life Insurance - Stationary Engineer	-	-	-
3434	Life Insurance - Classified Manager	239	195	-
3435	Life Insurance - Classified SEIU	6,208	4,892	2,675
3436	Life Insurance - Crafts	-	-	-
3439	Life Insurance - Certificated	3,410	3,523	3,518
3502	SUI - Administrators	-	-	-
3503	SUI - Stationary Engineers	-	-	-
3504	SUI - Classified Managers	600	1,556	-
3505	SUI - Classified SEIU	10,806	27,427	-
3506	SUI - Crafts	-	-	-
3509	SUI - Certificated	6,876	21,620	263
3602	Workers Comp - Administrators	-	-	-
3603	Workers Comp - Stationary Engineers	-	-	-
3604	Workers Comp - Classified Managers	8,890	7,521	-
3605	Workers Comp - Classified SEIU	158,803	132,521	-
3606	Workers Comp - Crafts	-	-	-
3607	Workers Comp - Governing Board	-	-	-
3609	Workers Comp - Certificated	110,354	104,455	14,318
3652	OPEB	125,860	236,277	153,648
3702	SF Retirement - Administrators	-	-	-
3703	SF Retirement - Stationary Engineer	-	-	-
3704	SF Retirement - Classified Managers	58,516	57,123	-
3705	SF Retirement - Classified SEIU	793,160	1,018,844	1,023,955
3706	SF Retirement - Crafts	-	-	-
3709	SF Retirement - Certificated	2,101	4,221	-
Employee Benefits Total		3,913,748	4,021,805	4,689,080
SUPPLIES/MATERIALS				
4102	Textbooks	81	-	-
4103	Other Books	242	44	44
4301	Printing Supplies	-	44	44
4302	Computer Supplies	13,733	531	531
4303	Other Supplies	14,551	88,216	90,216

			UNAUDITED	ADOPTION	MID YEAR
	ACCOUNT	ACCOUNT TITLE	2023-24	BUDGET	ADJUSTED
				2024-25	BUDGET 2024-25
	4305	Instructional Supplies	11,075	-	7,000
	4402	Uniforms	-	-	-
Supplies/Materials Total			39,683	88,834	97,834
OTHER OPERATING EXPENSES					
	5130	Dues and Memberships	7,660	5,670	5,670
	5190	Other Consulting	281,705	852,642	41,500
	5202	Conference and Food Services	15,746	3,788	3,788
	5212	Travel - Local	158	-	-
	5350	Postage	-	-	-
	5530	Telephone	-	167,690	-
	5632	Copier Leases	-	275,904	706,128
	5633	Other Leases	-	25,184	-
	5640	Maint. & Repair - Non-Equipment	-	-	1,040
	5650	Maint. & Repair - Equipment	34,552	222,583	111,923
	5656	Software License Fees	1,988,050	406,549	1,285,924
	5802	Print Advertising	693	649	649
	5805	Student Outreach	-	2,926	4,926
	5912	Fees for Services	-	20,933	26,159
Other Operating Expenses Total			2,328,564	1,984,515	2,187,707
CAPITAL OUTLAY					
	6203	Project Management	-	-	15,000
	6302	Books	-	105,927	105,927
	6304	Databases	-	224,081	224,081
	6306	Periodicals	-	31,983	31,983
	6308	Video	-	21,208	21,208
	6414	Add-Miscellaneous Equipment	345,108	367,612	367,612
	6443	Add-Non Cap Computer Equip	-	-	-
	6444	Add-Non Cap Custodial Misc Equip	-	-	3,000
	6451	Add-Expendable Furniture/Fixt	49,906	29,974	29,974
	6453	Add-Expendable Computer Equip	1,125,729	1,087,702	529,477
	6454	Add-Expendable Misc Equipment	156,631	131,514	136,514
Capital Outlay Total			1,677,374	2,000,000	1,464,775
TOTAL EXPENDITURES			19,691,304	18,262,875	19,786,739
NET SURPLUS/DEFICIT			-	1,560,571	36,707