



2023-24



SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2023-24

**EXECUTIVE SUMMARY**

The following document highlights all of the proposed spending for the San Francisco Community College District for the 2023-24 fiscal year. This spending plan anticipates total revenues of approximately \$314,104,629, expected expenses of \$314,515,743, and an ending balance totaling -\$411,115 of which will be absorbed by prior year balances. Of this total, \$185,541,362 is attributable to General Fund and local revenues, with an expected \$185,541,362 in projected expenses.

Of the projected unrestricted general fund expenses, 30% is allocated for Certificated salaries, 21% for Classified salaries, 3% for Administrator salaries, 23.5% for benefits, 0.5% for supplies, 6.2% for operating expenses, 1.2% for operational equipment, and 9.7% for transfers and other adjustments. Total expenses for these categories are approximately 3.9% above unaudited expenses for the 2022-23 year.

Breaking down our total sources of revenue, 74.5% are General Fund resources (excluding parcel taxes), with the remaining 25.5% consisting of auxiliary and other resources that includes parcel taxes, cafeteria and child development funds, self-insurance, capital outlay, and financial aid funding. Of the total General Fund resources provided, 79%, or \$186 million, is unrestricted, with the remainder providing funding for over 75 categorical programs and services.

Total General Fund revenues for the 2023-24 year are approximately 14.5% above the level of pre-pandemic revenue received in 2019-20, with overall revenues up over 23.5% over this same time period. We show similar increases within our planned district expenditures. Our 2023-24 Adoption Budget plan fully expends all available resources with some minor savings anticipated in our Capital Outlay program.

While our overall budgeted resources have increased, our enrollment has experienced dramatic declines. We are down approximately 43.4% in Credit full-time equivalent students (FTES) since the 2018-19 fiscal year, and down to less than 1.4% of the Non-Credit FTES in 2018-19. As we are approaching 25-26 when current funding will end, our hold harmless funding has increased by 60% overall since 2018-19. The current funding formula will end 24-25. I note that hold harmless funding has kept our revenue steady with increases based on cost-of-living adjustments to the Student-Centered Funding Formula while our enrollment has not had the same stability which could impact our future funding.

The recently enacted Governor's Budget has included language to establish new funding floors for districts beginning in 2025-26. This is to establish a new base for districts so the funding formula can

work as it was intended. This will change the hold harmless provision that currently exists. What this means for our district is that we will receive funding based on our base allocation; which consists of the number of colleges and/or centers we have, along with FTES, and the remainder of our allocation will consist of the supplemental and student success allocations, which again are tied to completions and FTES numbers. While we have some time to prepare, it will be difficult to increase enrollment without additional revenue and/or the comprehensive review of enrollment, retention, and completions in our various program offerings in order to efficiently and effectively address future student and district needs.

In summation, this is a balanced fiscal plan for FY2023-24 based on the information that we are aware of today, and the current level of budgeted instructional FTEF of 1,020. This district is still in negotiations with our unions and depending on the outcome of those negotiations will have an impact on our adopted budget. The impact will be presented with a budget revision at the future board meeting and will illustrate the impact on this year and future years' budgets for review. The plan includes funding to support district objectives related to program review, and maintenance and technology needs. It allows us to address prior year audit findings and meet our current contractual obligations while maintaining a cash reserve. It has incorporated funding to support instructional and student support services and will allow us to serve our community based on enrollment demand.

Many thanks and appreciation to the students, staff, faculty, administrators, and those who provided input and comments to the initial draft of the Adoption Budget. Thanks to the finance staff for their efforts in updating the adopted budgets and graphs. It was very helpful to understand your concerns.

Yours in Student Success,

District Budget Office

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Board and Administration



**BOARD OF TRUSTEES**

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

**ADMINISTRATION**

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

**BUDGET & ACCOUNTING TEAM**

Adil Ahmed.....Associate Vice Chancellor, Finance and Administration  
 Derek Joe.....Sr. Admin. Analyst  
 Harry Lum.....Sr. Account Clerk  
 Linda Wu.....Interim Sr. Director of Budget & Accounting  
 Lisa Ye.....Principal Accountant  
 Marian Asu.....Principal Accountant  
 Marilyn Weed.....Sr. System Accountant  
 Mary Anna Relova.....Sr. Account Clerk  
 Nicki Pun.....Sr. System Accountant  
 Teddy Zhong.....Principal Accountant  
 Tina Hoang.....Sr. System Accountant  
 Vaishali Jogi.....Sr. System Accountant

## SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

### Vision and Mission

#### **Our Vision**

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

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

#### **Mission Statement**

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

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

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

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

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

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

## **SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**

### **Budget Criteria (Guiding Principles) and Assumptions**

The 2023-24 Adoption Budget allocates our projected resources to meet our contractual obligations, deliver a robust instructional schedule based on student demand, and achieve our district's strategic goals and objectives. The following guiding principles helped serve as a guide in the development of this budget. Lastly, this budget was developed through a process that involved input and direction from the Board of Trustees, the Chancellor, Executive Cabinet, and governance groups made up of our staff and students.

#### **Guiding Principles**

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

- Allocate resources to support goals and objectives established by the Board and the Chancellor;
- Provide resources to retain and attract qualified and effective employees;
- Provides resources for the continued improvement of student success and learning outcomes;
- Provides 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

#### **Assumptions**

##### **General Assumptions**

- The 2023-24 Adoption Budget will be balanced.
- The district will maintain between 5-9% General Fund cash reserve.

##### **Revenue Assumptions**

- 8.22% Cost of Living adjustment
- 2.29% Deficit Factor
- \$14 million in Sales Tax Revenue
- \$19.6 million Parcel tax revenue remains flat

##### **Expenditure Assumptions**

- Program Review funding (\$750K)
- Funding to improve the district Registration System (\$3M)
- Funding for Professional Development activities (\$250K)
- Increase in Campus utilities (\$270K)
- One time reduction in shared costs for district elections (\$1M)
- Funding for Deferred Maintenance (\$2.5M)
- Funding for Technology Refresh (\$2.5M)

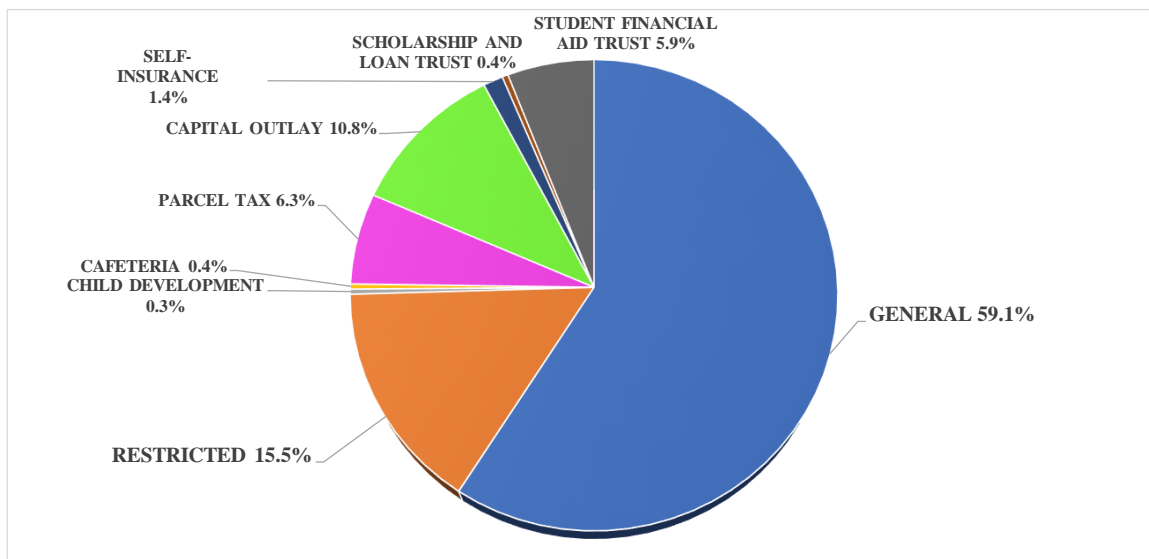
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS  
REVENUES**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
GENERAL	162,062,808	172,972,793	166,701,182	180,948,801	185,541,362	2.5%
RESTRICTED	40,725,447	55,626,732	49,633,039	38,295,532	48,558,370	26.8%
<b>TOTAL GENERAL FUND</b>	<b>202,788,255</b>	<b>228,599,525</b>	<b>216,334,221</b>	<b>219,244,334</b>	<b>234,099,731</b>	<b>6.8%</b>
CHILD DEVELOPMENT	808,345	759,889	1,638,962	1,044,827	1,097,392	5.0%
CAFETERIA	945,907	790,281	866,718	830,363	1,100,000	32.5%
PARCEL TAX	19,490,064	19,518,892	19,623,204	19,679,999	19,676,241	(0.0%)
CAPITAL OUTLAY	3,782,759	2,080,055	2,506,568	11,016,164	33,938,485	208.1%
SELF-INSURANCE	3,719,842	3,722,311	3,805,324	3,859,051	4,258,779	10.4%
SCHOLARSHIP AND LOAN TRUST	1,326,471	1,542,147	1,172,392	1,428,651	1,280,000	(10.4%)
STUDENT FINANCIAL AID TRUST	21,383,769	23,554,436	29,922,598	17,930,426	18,654,000	4.0%
<b>TOTAL OTHER FUNDS</b>	<b>51,457,157</b>	<b>51,968,011</b>	<b>59,535,766</b>	<b>55,789,480</b>	<b>80,004,897</b>	<b>43.4%</b>
<b>TOTAL REVENUE</b>	<b>254,245,412</b>	<b>280,567,536</b>	<b>275,869,987</b>	<b>275,033,814</b>	<b>314,104,629</b>	<b>14.2%</b>

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

**SUMMARY OF FUNDS  
REVENUES**





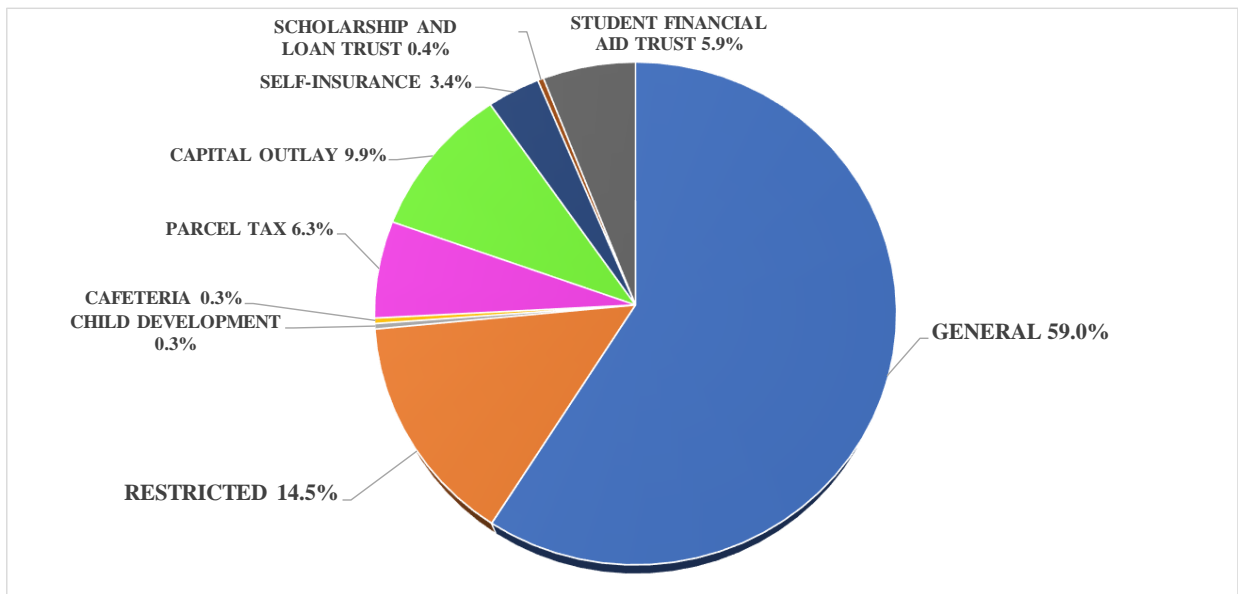
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS  
EXPENSES**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
GENERAL	163,609,323	165,214,621	180,364,765	177,779,176	185,541,362	4.4%
RESTRICTED	40,725,447	51,819,454	50,688,041	36,442,522	45,544,461	25.0%
<b>TOTAL GENERAL FUND</b>	<b>204,334,770</b>	<b>217,034,075</b>	<b>231,052,806</b>	<b>214,221,698</b>	<b>231,085,823</b>	<b>7.9%</b>
CHILD DEVELOPMENT	975,511	765,514	976,470	1,044,827	1,095,266	4.8%
CAFETERIA	945,907	790,281	866,718	830,363	1,100,000	32.5%
PARCEL TAX	19,490,064	19,518,635	19,625,373	19,679,999	19,676,241	(0.0%)
CAPITAL OUTLAY	5,668,689	2,080,055	2,506,568	11,016,164	31,088,485	182.2%
SELF-INSURANCE	6,790,806	5,778,773	6,359,238	15,031,788	10,615,429	(29.4%)
SCHOLARSHIP AND LOAN TRUST	1,249,873	1,650,452	1,137,613	1,199,366	1,200,500	0.1%
STUDENT FINANCIAL AID TRUST	21,383,769	23,825,030	30,403,158	18,747,471	18,654,000	(0.5%)
<b>TOTAL OTHER FUNDS</b>	<b>56,504,619</b>	<b>54,408,740</b>	<b>61,875,138</b>	<b>67,549,978</b>	<b>83,429,920</b>	<b>23.5%</b>
<b>TOTAL EXPENSES</b>	<b>260,839,390</b>	<b>271,442,815</b>	<b>292,927,945</b>	<b>281,771,676</b>	<b>314,515,743</b>	<b>11.6%</b>

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

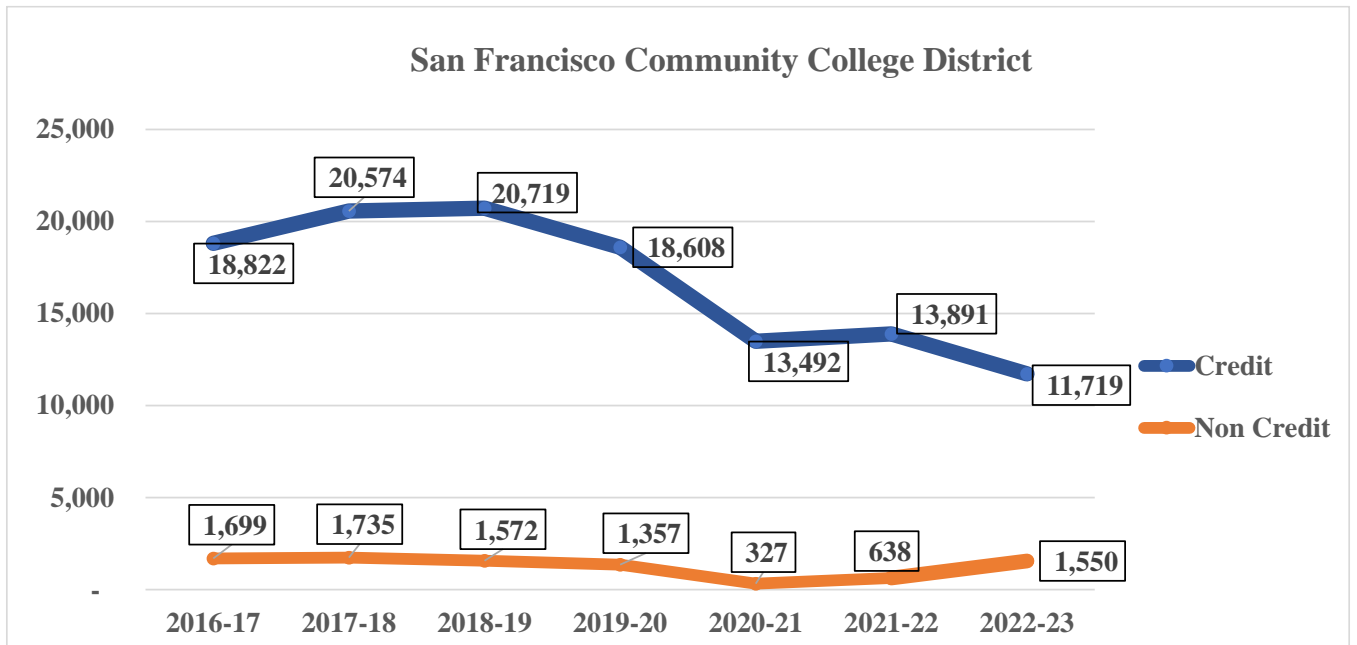
**SUMMARY OF FUNDS  
EXPENSES**



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

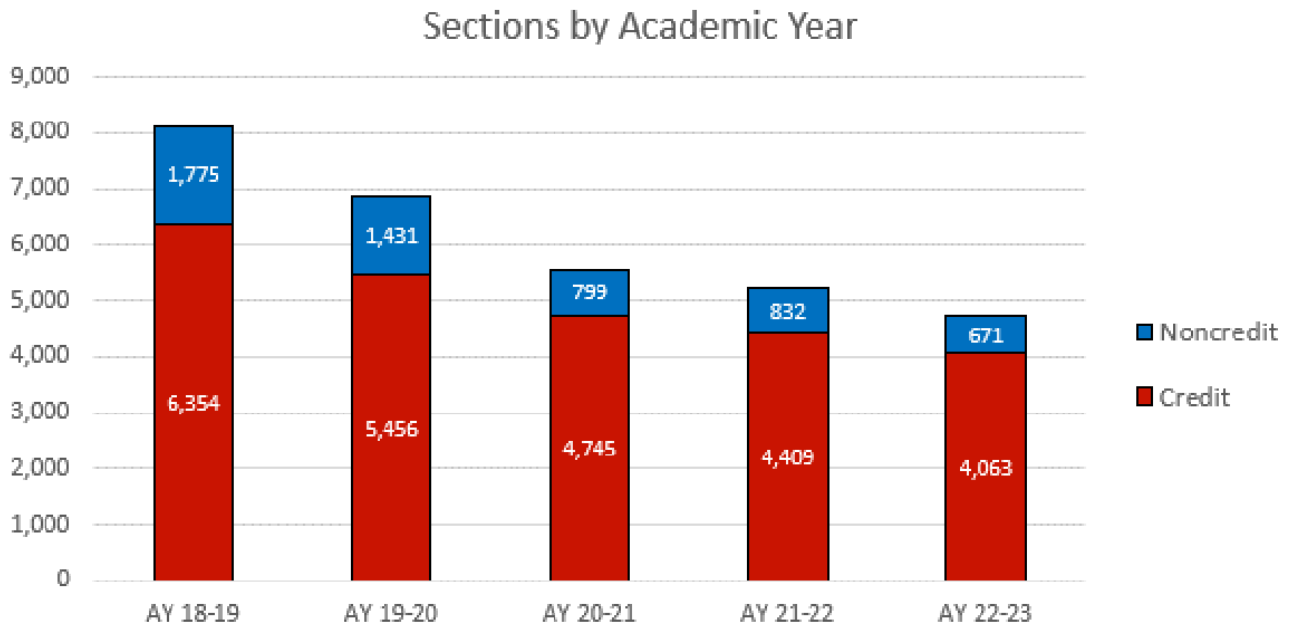
**FTES Funding Summary**

Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much of the total revenue from these sources the district is to receive.



- Source: CCCCCO.edu Schedule C

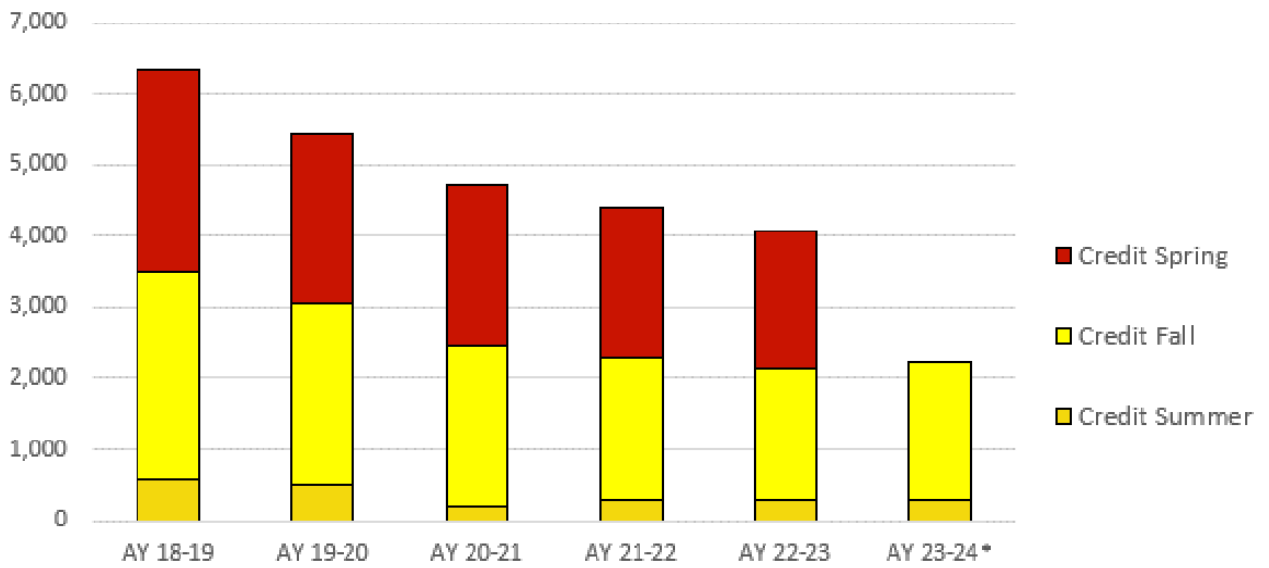
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2023-24**



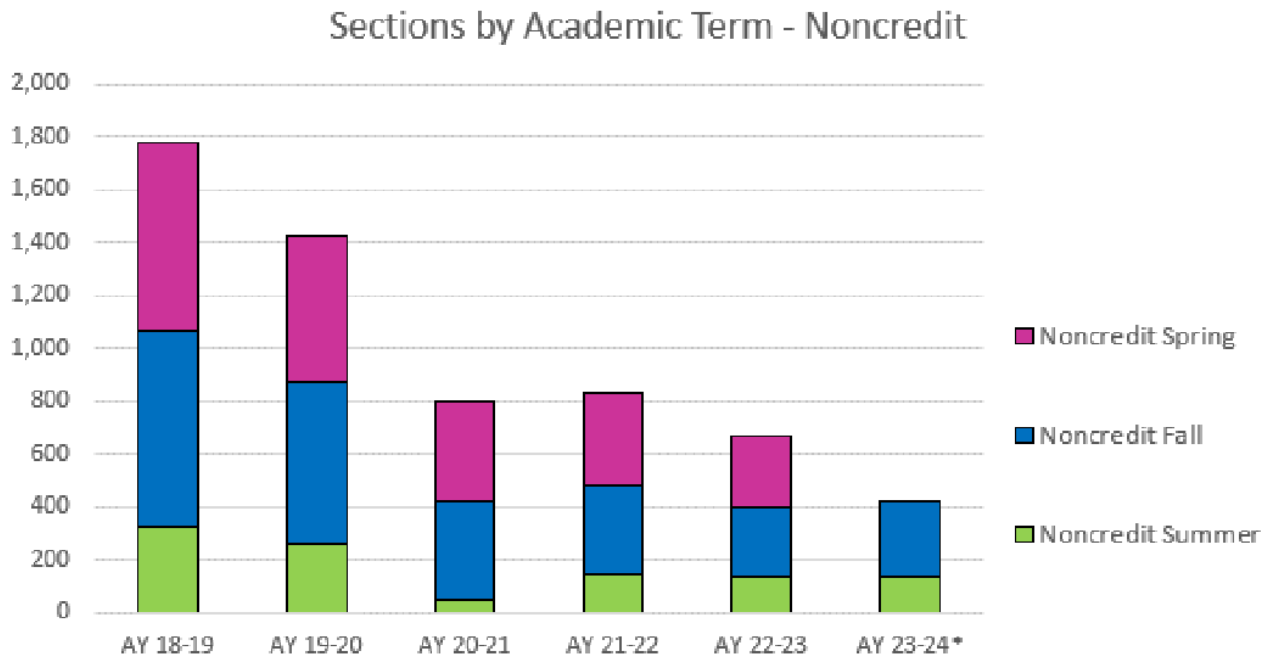
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**

**ADOPTION BUDGET 2023-24**

Sections by Academic Term - Credit



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



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

**FUND TYPES 11, 15, 39 – UNRESTRICTED GENERAL FUND**

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

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

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

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

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

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>						
State Revenues	91,902,778	93,190,555	100,661,748	92,332,408	98,126,905	6.3%
Local Revenues	70,160,030	69,745,368	77,351,116	88,267,173	87,414,457	(1.0%)
Parcel Tax	19,490,064	19,518,892	19,620,684	19,679,999	19,676,241	(0.0%)
Transfers In	-	10,036,869	3,421,648	349,220	-	(100.0%)
<b>Total Revenue</b>	<b>181,552,873</b>	<b>192,491,685</b>	<b>201,055,197</b>	<b>200,628,801</b>	<b>205,217,603</b>	<b>2.3%</b>
<b>EXPENDITURES</b>						
Academic Salaries	84,220,879	78,811,653	66,307,626	67,414,473	68,845,192	2.1%
Classified Salaries	41,263,412	40,032,363	40,649,169	40,963,865	43,581,571	6.4%
Benefits	41,273,793	48,983,916	57,859,413	56,014,693	53,175,387	(5.1%)
Supplies & Materials	762,836	547,015	225,245	1,018,202	1,014,483	(0.4%)
Services & Other Operating	14,851,519	15,466,105	18,963,549	15,954,986	16,217,853	1.6%
Equipment	237,406	101,923	275,328	2,385,220	2,500,001	4.8%
<b>Total Expenditures</b>	<b>182,609,845</b>	<b>183,942,975</b>	<b>184,280,330</b>	<b>183,751,438</b>	<b>185,334,488</b>	<b>0.9%</b>
<b>Transfers Out</b>	<b>489,542</b>	<b>790,281</b>	<b>7,515,955</b>	<b>13,707,737</b>	<b>19,883,115</b>	<b>45.1%</b>
Year End Adjustments	(39,093)	450,798	499,723	(4,651,616)	-	(100.0%)
Excess of Revenue Over Expenditures	(1,546,515)	7,758,429	9,258,911	3,169,625	0	(100.0%)
Designated Board Reserve	-	-	-	-	-	0.0%
Beginning Fund Balance	10,255,576	8,669,968	16,879,195	26,637,830	25,155,839	(5.6%)
<b>ENDING FUND BALANCE</b>	<b>8,669,968</b>	<b>16,879,195</b>	<b>26,637,830</b>	<b>25,155,839</b>	<b>25,155,839</b>	<b>0.0%</b>
<i>Mission Prepaid Lease</i>	9,682,195	9,526,639	9,371,083	9,215,527	9,059,971	
<i>Cash Reserves</i>	(1,012,226)	7,352,561	17,266,747	15,940,312	16,095,868	
<i>Unrestricted General Fund Reserves</i>	-0.62%	4.45%	10.03%	8.97%	8.68%	

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>STATE REVENUES</b>							
8590	Other CDE Revenues	990,905	990,906	-	-	-	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(2,466,969)	(5,639,434)	128.6%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	108,322	108,322	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	59,130,834	77,105,102	30.4%
8612	Apprenticeship Allow	366,870	366,052	384,809	501,336	501,336	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	314,206	1,107,364	252.4%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	21,013,345	21,013,345	0.0%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	80,203	80,203	0.0%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,076,169	2,422,776	(21.2%)
8691	ST Mandated Costs	645,930	619,747	619,970	412,830	578,199	40.1%
8699	Other Misc ST Revenues	-	7,917,457	8,899,240	10,162,132	849,692	(91.6%)
<b>State Revenues Total</b>		<b>91,902,778</b>	<b>93,190,555</b>	<b>100,661,748</b>	<b>92,332,408</b>	<b>98,126,905</b>	<b>6.3%</b>
<b>LOCAL REVENUES</b>							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	40,473,301	39,698,923	(1.9%)
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	993,348	993,348	0.0%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,914,070	1,914,070	0.0%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(561,439)	(561,439)	0.0%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	11,609,291	11,609,291	0.0%
8818	Redevelopment AB 1290	661,229	800,317	826,187	1,767,048	1,767,048	0.0%
8819	Prop Tax Rev-Voted Indebtedness-P	1,928,053	2,658,109	2,696,043	3,040,744	3,040,839	0.0%
8821	Cont, Gifts, Endowments	247,460	-	-	1,000	1,000	0.0%
8827	Save A Class Donation	111	97	171	25,347	25,347	0.0%
8831	Contract Instructional Serv	536,552	411,017	494,139	393,986	393,986	0.0%
8851	Rentals/Leases	499,978	55,299	49,682	12,072	12,072	0.0%
8861	Interest/Invest Inc	274,123	25,359	206,763	400,000	373,869	(6.5%)
8872	Community Service Classes	308,784	3,174	160,608	175,251	175,251	0.0%
8874	Enrollment	(36)	-	-	-	-	0.0%
8879	Student Records	150	75	180	285	285	0.0%
8889	Other Student Fees	45	75	50	10,338	24,750	139.4%
8891	Other Local Revenues	829,158	2,042	12,164	16,525	2,370	(85.7%)
8892	Traffic Fines	4,026	849	17,618	3,795	3,795	0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,641,899	14,592,727	(0.3%)
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,184,247	1,184,247	0.0%
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	6,343,745	6,343,745	0.0%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	6,379,165	6,379,165	0.0%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(8,331)	(8,331)	0.0%
8867D	Enroll BOGG-PY	492	88	276	143	143	0.0%
8867L	BOG A Waiver Summer	-	(138)	-	-	-	0.0%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	-	-	0.0%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(552)	(552)	0.0%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(231,150)	(231,150)	0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,559,952)	(1,559,952)	0.0%
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,547,693)	(1,547,693)	0.0%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(190,003)	(190,003)	0.0%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,064,969)	(1,064,969)	0.0%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(994,980)	(994,980)	0.0%
8867U	BOG S Waiver Summer	(138)	-	-	-	0	0.0%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(1,380)	(1,380)	0.0%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,564)	(1,564)	0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(20,677)	(20,677)	0.0%



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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
8868A	Non-Resident Fees-Summer	825,318	516,780	(149,202)	638,798	638,798	0.0%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	3,998,810	3,998,810	0.0%
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	(143,120)	4,098,715	4,098,715	0.0%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	4,730,640	(153,458)	(153,458)	0.0%
8868F	AB540 SUMMER	(188,019)	(138,185)	612,158	(157,035)	(157,035)	0.0%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,078,075)	(1,078,075)	0.0%
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(956,348)	(956,348)	0.0%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(41,521)	(41,521)	0.0%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(82,360)	(82,360)	0.0%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(117,595)	(117,595)	0.0%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(108,605)	(108,605)	0.0%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,373)	(5,373)	0.0%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(171,390)	(171,390)	0.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(902,190)	(902,190)	0.0%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,115,920)	(1,115,920)	0.0%
8868T	AB 13 Exmptn NRT for Veterans-PY	-	114,081	32,770	(26,422)	(26,422)	0.0%
8868Z	AB 343 Exmptn NRT Spring	-	-	76,432	(7,830)	(7,830)	0.0%
8876A	Health Service Fees-Summer	-	-	306,720	82,624	82,624	0.0%
8876B	Health Services-Fall	-	-	356,220	338,980	338,980	0.0%
8876C	Health Service Fees-Spring	-	-	(1,128)	347,440	347,440	0.0%
8876D	Health Service Fees-PY	-	-	-	(361)	(361)	0.0%
8876I	Health Service Fees-BOGG-PY	-	-	(700)	11	11	0.0%
8876K	Health Fee Waivers-Summer	-	-	(980)	(240)	(240)	0.0%
8876L	Health Fee Waivers-Fall	-	-	3,785	(20)	(20)	0.0%
8876M	Health Fee Waivers-Spring	-	-	26,715	(20)	(20)	0.0%
8881A	Parking Fees-Summer	-	-	74,391	-	650	0.0%
8881B	Parking Fees-Fall	-	-	2,400	-	58,290	0.0%
8881C	Parking Fees-Spring	-	-	3,855	-	88,025	0.0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0.0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0.0%
8885A	ESLIP - Summer	-	-	-	650	-	0.0%
8885B	ESLIP - Fall	-	-	-	58,290	-	0.0%
8885C	ESLIP - Spring	-	-	-	88,025	-	0.0%
8886D	Exempt NRT Cap Out PY AB 13	-	105	-	-	-	0.0%
8889A	Student Credit Bal Adjmt	20	-	281	1	1	0.0%
8893I	Miscellaneous Income	75,107	70,943	20,065	333,071	330,036	(0.9%)
8893N	PY Credit/Refunds	-	-	-	50	50	0.0%
8893L	Vending Machines	16,955	45	-	3,562	3,210	(9.9%)
<b>Local Revenues Total</b>		<b>70,160,030</b>	<b>69,745,368</b>	<b>77,351,116</b>	<b>88,267,173</b>	<b>87,414,457</b>	<b>(1.0%)</b>
<b>PARCEL TAX</b>							
<b>8819</b>	<b>Prop A-City College Parcel Tax</b>	<b>19,490,064</b>	<b>19,518,892</b>	<b>19,620,684</b>	<b>19,679,999</b>	<b>19,676,241</b>	<b>(0.0%)</b>
<b>TRANSFERS IN/RECOVERIES</b>							
8981	Transfer in - General Unrestricted	-	-	4,132	(780)	-	(100.0%)
8982	Transfer in - General Restricted	-	10,036,869	2,815,117	350,000	-	(100.0%)
8994	Transfer in-Bond Fund	-	-	30,000	-	-	0.0%
8950	F & A Recoveries	-	-	572,399	-	-	0.0%
<b>Transfers in/Recoveries Total</b>		<b>-</b>	<b>10,036,869</b>	<b>3,421,648</b>	<b>349,220</b>	<b>-</b>	<b>(100.0%)</b>
<b>REVENUE TOTAL</b>		<b>181,552,873</b>	<b>192,491,685</b>	<b>201,055,197</b>	<b>200,628,801</b>	<b>205,217,603</b>	<b>2.3%</b>

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>CERTIFICATED SALARIES</b>							
1120	Faculty-Schl	41,967,067	41,726,678	34,969,826	32,747,327	33,177,667	1.3%
1129	Faculty-Long Term Substitutes	-	-	59,220	84,578	35,523	(58.0%)
1210	Administrators	6,960,808	6,692,776	5,749,896	5,760,210	6,400,240	11.1%
1220	Nonteaching-Schl	2,620,689	2,957,122	2,674,583	2,203,620	2,267,943	2.9%
1230	Librarians-Schl	1,433,863	1,444,396	1,358,932	1,214,166	1,314,896	8.3%
1240	Counselors-Schl	5,445,941	5,679,520	4,277,536	3,580,646	3,643,666	1.8%
1250	Student Health Personnel	-	58,764	279,367	256,465	252,465	(1.6%)
1280	Supervisors	690,679	799,071	539,666	3,306,361	3,401,749	2.9%
1322	Faculty-Regular Hours	279,026	165,300	183,158	261,305	217,054	(16.9%)
1323	Faculty-Reg Hrs PBL	16,883,587	13,070,401	10,652,706	11,482,424	14,896,624	29.7%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,131,952	401,246	432,775	7.9%
1325	Faculty-Subs	440,043	98,954	257,628	337,255	317,636	(5.8%)
1333	Faculty-Reg Hrs Ovrld By Load	2,491,146	2,176,183	1,857,974	2,050,618	538,002	(73.8%)
1422	Nonteaching-Hourly	2,888,849	2,208,840	2,091,269	2,546,649	858,057	(66.3%)
1423	Part-time Office Hours	336,307	248,398	195,700	1,094,851	986,710	(9.9%)
1424	Nonteaching-Sum/Int	-	-	-	3,129	21,623	591.0%
1434	Librarians-Sum/Int	-	-	-	5,500	1,985	(63.9%)
1442	Counselors-Hourly	19,388	-	2,394	-	-	0.0%
1452	Student Health Persn-Hourly	-	-	-	2,490	-	-
1484	Supervisors-Stipends	35,414	25,819	25,819	68,006	80,576	18.5%
1990	Grievance-Acad Settle	-	7,767	-	7,626	-	(100.0%)
<b>Certificated Salaries Total</b>		<b>84,220,879</b>	<b>78,811,653</b>	<b>66,307,626</b>	<b>67,414,473</b>	<b>68,845,192</b>	<b>2.1%</b>
<b>CLASSIFIED SALARIES</b>							
2110	Classified-Reg	33,584,197	34,334,614	34,470,676	34,714,175	36,839,175	6.1%
2115	Governing Board	40,373	37,958	32,493	43,138	39,587	(8.2%)
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,840,656	2,680,735	2,943,092	9.8%
2330	Classified-NI Temp	1,984,154	1,916,091	1,920,303	1,746,960	2,468,674	41.3%
2334	Classified-Sum/Int	-	-	-	-	59,296	0.0%
2340	Classified - Class 9910 only	-	447	-	-	-	0.0%
2370	Classified-NI Coll Aide	1,087,674	128,902	109,320	646,743	674,018	4.2%
2374	Classified-Summer Lab Aide	51,528	3,644	5,414	28,480	397	(98.6%)
2375	Classified-NI Coll Aide WK Stdy	1,707	-	-	5,929	-	(100.0%)
2380	Classified-Overtime	1,746,920	603,046	736,533	565,117	46,919	(91.7%)
2410	Instructional Aides-Non Reg Temp	517,630	496,152	532,627	532,589	510,411	(4.2%)
2888	P-Share Time	-	1,574	1,147	-	-	0.0%
<b>Classified Salaries Total</b>		<b>41,263,412</b>	<b>40,032,363</b>	<b>40,649,169</b>	<b>40,963,865</b>	<b>43,581,571</b>	<b>6.4%</b>
<b>EMPLOYEE BENEFITS</b>							
3101	STRS	1,074	2,077	2,454	2,488	-	(100.0%)
3102	STRS - Administrators	746,704	573,633	479,469	584,730	581,081	(0.6%)
3109	STRS - Certificated	11,369,075	17,924,403	17,690,674	15,963,433	10,357,543	(35.1%)
3202	PERS - Administrators	(1,306)	-	-	-	-	0.0%
3205	PERS - Classified SEIU	424,311	461,115	398,702	409,741	618,060	50.8%
3302	OASDI - Administrators	129,414	100,180	98,032	235,168	213,111	(9.4%)
3303	OASDI- Stationary Engineers	100,974	101,423	87,995	85,317	71,641	(16.0%)
3304	OASDI - Classified Managers	33,316	26,013	29,618	30,524	18,600	(39.1%)
3305	OASDI - Classified SEIU	1,975,679	1,993,168	2,046,254	2,002,918	2,135,922	6.6%
3306	OASDI - Crafts	83,057	78,772	78,014	80,161	91,376	14.0%
3307	OASDI - Governing Board	2,100	2,087	1,736	2,511	2,454	(2.3%)
3308	OASDI - CalWorks	-	28	-	-	14,812	0.0%
3309	OASDI - Certificated	125,830	102,266	84,075	92,022	-	(100.0%)

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
3322	Medicare - Administrators	96,024	91,266	76,968	77,025	102,957	33.7%
3323	Medicare - Stationary Engineers	25,145	23,888	21,968	19,953	16,822	(15.7%)
3324	Medicare - Classified Managers	8,683	6,964	7,577	7,606	4,432	(41.7%)
3325	Medicare - Classified SEIU	488,769	493,737	507,728	506,035	522,464	3.2%
3326	Medicare - Crafts	19,425	18,422	18,322	18,878	21,770	15.3%
3327	Medicare - Governing Board	491	488	406	587	574	(2.3%)
3328	Medicare - CalWorks	-	6	-	-	893,639	0.0%
3329	Medicare - Certificated	1,056,151	988,634	834,356	852,797	-	(100.0%)
3402	Health Plan - Administrators	421,253	440,396	444,499	390,893	496,727	27.1%
3403	Health Plan - Stationary Engineers	129,376	136,470	123,675	106,294	126,328	18.8%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	16,377	26,000	58.8%
3405	Health Plan - Classified SEIU	3,995,843	4,316,971	4,234,208	4,046,361	4,791,029	18.4%
3406	Health Plan - Crafts	149,999	149,747	155,616	147,294	175,271	19.0%
3407	Health Plan - Governing Board	44,646	49,752	51,749	38,556	52,000	34.9%
3409	Health Plan - Certificated	6,872,638	7,551,049	6,746,170	5,964,245	6,600,240	10.7%
3422	Dental - Administrators	65,545	59,705	59,550	51,813	71,318	37.6%
3423	Dental - Stationary Engineers	24,699	24,072	21,171	18,074	18,010	(0.4%)
3424	Dental - Classified Managers	6,616	5,293	6,175	5,662	3,600	(36.4%)
3425	Dental - Classified SEIU	736,987	717,350	679,233	639,051	675,988	5.8%
3426	Dental - Crafts	24,111	22,686	22,884	21,456	24,858	15.9%
3427	Dental - Governing Board	8,821	8,674	8,821	7,450	7,200	(3.4%)
3429	Dental - Certificated	1,220,684	1,142,954	993,925	856,136	884,201	3.3%
3432	Life Insurance - Administrators	2,976	3,380	3,372	3,012	4,040	34.1%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,217	1,070	1,004	(6.2%)
3434	Life Insurance - Classified Manager	298	304	355	335	200	(40.2%)
3435	Life Insurance - Classified SEIU	33,397	40,826	38,720	37,573	57,473	53.0%
3436	Life Insurance - Crafts	1,103	1,304	1,315	1,271	1,403	10.4%
3437	Life Insurance - Governing Board	565	642	583	612	400	(34.7%)
3439	Life Insurance - Certificated	40,905	47,781	43,950	39,452	63,744	61.6%
3461	Post Retirement	76,687	32,295	10,258,412	10,281,536	11,309,690	10.0%
3502	SUI - Administrators	3,419	4,764	30,048	27,301	37,568	37.6%
3503	SUI - Stationary Engineers	900	1,983	8,157	6,356	5,862	(7.8%)
3504	SUI - Classified Managers	298	540	2,781	2,695	1,528	(43.3%)
3505	SUI - Classified SEIU	17,656	38,648	189,107	174,377	199,294	14.3%
3506	SUI - Crafts	690	1,479	6,934	6,680	7,382	10.5%
3509	SUI - Certificated	38,091	32,554	339,501	307,312	355,073	15.5%
3602	Workers Comp - Administrators	107,272	101,222	87,413	131,444	127,882	(2.7%)
3603	Workers Comp - Stationary Engineers	28,219	26,334	24,408	30,465	18,254	(40.1%)
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	12,902	4,798	(62.8%)
3605	Workers Comp - Classified SEIU	554,711	565,750	571,134	837,041	719,530	(14.0%)
3606	Workers Comp - Crafts	21,635	20,962	20,905	32,022	24,584	(23.2%)
3607	Workers Comp - Governing Board	605	596	510	1,036	621	(40.0%)
3609	Workers Comp - Certificated	1,201,344	1,130,614	944,238	1,487,707	1,187,631	(20.2%)
3652	OPEB	258,212	12,749	927,374	2,172,406	1,337,253	(38.4%)
3702	SF Retirement - Administrators	550,786	583,752	525,202	394,762	795,018	101.4%
3703	SF Retirement - Stationary Engineer	317,664	349,850	282,039	228,933	271,615	18.6%
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	99,030	74,598	(24.7%)
3705	SF Retirement - Classified SEIU	7,089,077	7,860,633	7,097,901	6,087,785	6,554,340	7.7%
3706	SF Retirement - Crafts	267,403	308,098	272,946	239,873	359,295	49.8%
3709	SF Retirement - Certificated	76,903	67,252	30,536	88,148	35,280	(60.0%)
3710	SF Retirement - Students	110	-	112	-	-	0.0%
3913	SUSP-Other Benefits	50,000	-	-	-	-	0.0%
<b>Employee Benefits Total</b>		<b>41,273,793</b>	<b>48,983,916</b>	<b>57,859,413</b>	<b>56,014,693</b>	<b>53,175,387</b>	<b>(5.1%)</b>

		ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	
		2019-20	2020-21	2021-22	2022-23	BUDGET	% CHANGE
ACCOUNT	ACCOUNT TITLE					2023-24	
<b>SUPPLIES/MATERIALS</b>							
4000	Budget-Supplies/Materials	24	-	-	-	-	0.0%
4102	Textbooks	1,407	330	-	-	-	0.0%
4103	Other Books	-	-	72	4,800	4,800	0.0%
4301	Printing Supplies	47,913	27,462	42,679	21,286	21,286	0.0%
4302	Computer Supplies	4,118	929	10,504	531	531	0.0%
4303	Other Supplies	652,790	446,532	50,909	798,143	797,930	(0.0%)
4304	Durable Supplies	2,386	906	-	7,274	7,274	0.0%
4305	Instructional Supplies	10,228	50,565	55,610	59,938	56,432	(5.8%)
4306	Food Supplies	-	-	-	500	500	0.0%
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-	-	-	
4402	Uniforms	43,970	20,290	65,471	125,730	125,730	0.0%
<b>Supplies/Materials Total</b>		<b>762,836</b>	<b>547,015</b>	<b>225,245</b>	<b>1,018,202</b>	<b>1,014,483</b>	<b>(0.4%)</b>
<b>OTHER OPERATING EXPENSES</b>							
5000	Budget-Other Operating Expenses	-	-	-	-	750,000	0.0%
5101	Instructional Service Agreements	647,210	596,010	-	17,260	17,260	0.0%
5110	Guest Lecturer	229,077	15,940	317,351	54,259	54,259	0.0%
5120	Computer Consulting	238,023	-	31,494	-	0	0.0%
5130	Dues and Memberships	214,401	174,248	189,032	180,709	180,109	(0.3%)
5131	Participants Cost	-	-	-	11,104	11,104	0.0%
5190	Other Consulting	2,521,483	3,059,517	1,765,476	1,694,585	4,181,530	146.8%
5191	Misc Personal Services	1,756	-	-	-	-	0.0%
5202	Conference and Food Services	71,479	1,600	9,150	293,475	283,475	(3.4%)
5210	Travel - Non-Local	47,975	3,120	58,125	129,208	127,457	(1.4%)
5212	Travel - Local	23,117	16,331	19,025	31,229	31,229	0.0%
5350	Postage	5,656	8	2,000	2,517	2,517	0.0%
5351	Moving, Rental and Storage	-	-	-	221,160	221,160	0.0%
5410	Insurance	2,787,744	1,903,640	7,364,331	2,140,068	22,000	(99.0%)
5510	Water/Sewage	623,844	323,202	363,974	493,083	532,529	8.0%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	1,668,514	1,916,812	14.9%
5530	Telephone	187,843	173,043	139,010	167,690	167,690	0.0%
5560	Housekeeping	331,072	118,350	180,038	291,519	272,489	(6.5%)
5610	Other Property Leases	677,110	1,008,216	505,966	304,097	-	(100.0%)
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	155,556	0.0%
5631	Vehicle Leases	5,422	-	-	-	-	0.0%
5632	Copier Leases	385,290	800,874	917,561	876,567	876,567	0.0%
5633	Other Leases	113,715	101,783	141,253	66,090	66,090	0.0%
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	1,389	1,286,651	1,270,265	(1.3%)
5650	Maint & Repair - Equipment	360,221	272,984	235,411	385,287	384,876	(0.1%)
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	29,161	29,161	0.0%
5656	Software License Fees	1,469,322	1,642,173	1,691,746	2,236,006	2,236,006	0.0%
5657	Maint - Hazardous Materials	43,138	45,898	52,487	148,643	148,643	0.0%
5658	Maint - Other	3,637	1,138	4,737	2,116	2,116	0.0%
5721	Judgments/Claims/Settlements	-	-	-	36,461	36,461	0.0%
5722	Legal Services	141,705	630,233	562,743	1,369,451	1,368,499	(0.1%)
5724	Investigations	2,500	2,600	4,216	3,300	3,300	0.0%
5730	Elections	410,273	791,624	-	781,160	-	(100.0%)
5801	Broadcasting	25,874	35,843	65,817	60,060	60,060	0.0%
5802	Print Advertising	64,613	-	5,807	7,023	7,023	0.0%
5803	Other Advertising	7,542	7,246	10,854	19,011	16,329	(14.1%)
5805	Student Outreach	(6,731)	1,497	36,000	28,889	28,889	0.0%
5831	Intercollegiate Athletics	-	-	-	11,780	11,780	0.0%
5901	Interest expense	-	75,068	-	-	0	0.0%
5902	Testing Services	-	-	2,110	27,300	27,300	0.0%
5903	City Services	-	-	-	-	-	0.0%
5904	Meals for Governing Board	21,385	948	4,059	68,198	67,211	(1.4%)
5905	Bad Checks	2,572	(121)	150	640	640	0.0%
5906	Credit Card Fees	163,783	130,938	138,837	148,795	148,312	(0.3%)
5907	Over/Short	-	55	1	(1,500)	(1,500)	0.0%
5908	Bank Service Fees	106,414	56,254	52,857	49,942	46,293	(7.3%)
5909	Receivable Write-Off	358,457	710,891	2,070,326	-	-	0.0%
5910	Other Expenses	64,243	25,529	32,690	153,990	153,975	(0.0%)
5911	Tuition Reimbursement	21,889	21,994	19,785	18,284	18,284	0.0%
5912	Fees for Services	177,331	86,563	192,481	251,666	250,115	(0.6%)
5913	Banquet and Other Food Expenses	27,299	-	10,718	23,684	23,684	0.0%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	3,670	10,299	10,299	0.0%
<b>Other Operating Expenses Total</b>		<b>14,851,519</b>	<b>15,466,105</b>	<b>18,963,549</b>	<b>15,954,986</b>	<b>16,217,853</b>	<b>1.6%</b>

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>CAPITAL OUTLAY</b>							
6102	Site Improvements	-	-	-	-	-	0.0%
6302	Books	50,174	185	150	105,927	105,927	0.0%
6304	Databases	53,629	48,698	36,358	224,081	224,081	0.0%
6306	Periodicals	37,804	12,263	12,714	31,983	31,983	0.0%
6308	Video	8,544	11,965	9,702	29,178	29,178	0.0%
6411	Add-Furniture/Fixtures	-	-	9,443	8,845	8,845	0.0%
6412	Add-Vehicles	34,186	-	48,296	(13,206)	-	(100.0%)
6413	Add-Computer Equipment	-	-	-	-	-	0.0%
6414	Add-Miscellaneous Equipment	10,329	5,272	47,444	663,332	663,332	0.0%
6433	Repl-Computer Equipment	-	-	-	-	-	0.0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0.0%
6434B	Repl-Miscellaneous Equipment	29,155	-	-	-	-	0.0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)	2,376	-	0	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	9,511	-	0	0.0%
6451	Add-Expendable Furniture/Fixt	1,208	1,859	-	29,974	29,974	0.0%
6453	Add-Expendable Computer Equip	-	4,467	11,013	1,109,746	1,211,320	9.2%
6454	Add-Expendable Misc Equipment	12,524	17,241	88,322	195,360	195,360	0.0%
<b>Capital Outlay Total</b>		<b>237,406</b>	<b>101,923</b>	<b>275,328</b>	<b>2,385,220</b>	<b>2,500,001</b>	<b>4.8%</b>
<b>OTHER OUTGO</b>							
7901	Unallocated Cost	-	-	-	-	7,174,053	0.0%
7902	Board Desig Reserv for Contingency	-	-	-	-	2,059,062	0.0%
<b>Other Outgo Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,233,115</b>	<b>0.0%</b>
<b>TRANSFERS OUT</b>							
7330	Transfer out - Cafeteria	489,542	790,281	241,206	757,737	800,000	5.6%
7340	Transfer out - Book Store	-	-	430,912	-	-	0.0%
7341	Transfer out - Year end adustment	-	-	-	-	-	0.0%
7350	Transfer out - Capital Projects	-	-	-	2,600,000	2,500,000	0.0%
7355	Transfer out-Bond Fund	-	-	142,104	-	350,000	0.0%
7360	Transfer out - Bookstore Auxiliary	-	-	-	350,000	-	0.0%
7370	Transfer out - Self-Insurance	-	-	6,701,734	10,000,000	3,000,000	(70.0%)
7371	Transfer out - OPEB	-	-	-	-	4,000,000	0.0%
<b>Transfers out Total</b>		<b>489,542</b>	<b>790,281</b>	<b>7,515,955</b>	<b>13,707,737</b>	<b>10,650,000</b>	<b>(22.3%)</b>
<b>EXPENDITURES TOTAL</b>		<b>183,099,387</b>	<b>184,733,256</b>	<b>191,796,285</b>	<b>197,459,176</b>	<b>205,217,603</b>	<b>3.9%</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,546,515)</b>	<b>7,758,429</b>	<b>9,258,911</b>	<b>3,169,625</b>	<b>0</b>	<b>(100.0%)</b>

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

**UNRESTRICTED GENERAL FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>						
State Revenues	91,902,778	93,190,555	100,661,748	92,332,408	98,126,905	6.3%
Local Revenues	70,160,030	69,745,368	77,351,116	88,267,173	87,414,457	(1.0%)
Parcel Tax	-	-	-	-	-	0.0%
Transfers In	-	10,036,869	3,421,648	349,220	-	(100.0%)
<b>Total Revenue</b>	<b>162,062,808</b>	<b>172,972,793</b>	<b>181,434,512</b>	<b>180,948,801</b>	<b>185,541,362</b>	<b>2.5%</b>
<b>EXPENDITURES</b>						
Academic Salaries	73,427,049	68,109,522	58,663,236	63,082,101	61,328,344	(2.8%)
Classified Salaries	39,227,990	37,408,674	37,343,765	35,128,516	40,517,598	15.3%
Benefits	36,636,539	45,490,930	52,976,698	51,992,888	48,165,503	(7.4%)
Supplies & Materials	754,258	545,730	210,738	929,368	999,699	7.6%
Services & Other Operating	12,986,691	12,842,295	15,256,486	12,575,391	12,693,015	0.9%
Equipment	87,255	27,189	204,034	363,176	1,954,088	438.1%
<b>Total Expenditures</b>	<b>163,119,781</b>	<b>164,424,340</b>	<b>164,654,957</b>	<b>164,071,439</b>	<b>165,658,247</b>	<b>1.0%</b>
<b>Transfers Out</b>	<b>489,542</b>	<b>790,281</b>	<b>7,515,955</b>	<b>13,707,737</b>	<b>19,883,115</b>	<b>45.1%</b>
Year End Adjustments	(39,093)	450,798	499,723	(4,651,616)	-	
Excess of Revenue Over Expenditures	(1,546,515)	7,758,172	9,263,600	3,169,625	-	(100.0%)
Beginning Fund Balance	10,251,146	8,665,538	16,874,507	26,637,831	25,155,840	(5.6%)
<b>ENDING FUND BALANCE</b>	<b>8,665,538</b>	<b>16,874,507</b>	<b>26,637,831</b>	<b>25,155,840</b>	<b>25,155,840</b>	<b>0.0%</b>

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>STATE REVENUES</b>							
8590	Other CDE Revenues	990,905	990,906	-	-	-	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(2,466,969)	(5,639,434)	(100.0%)
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	108,322	108,322	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	59,130,834	77,105,102	30.4%
8612	Apprenticeship Allow	366,870	366,052	384,809	501,336	501,336	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	314,206	1,107,364	252.4%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	21,013,345	21,013,345	0.0%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	80,203	80,203	0.0%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,076,169	2,422,776	(21.2%)
8691	ST Mandated Costs	645,930	619,747	619,970	412,830	578,199	40.1%
8699	Other Misc ST Revenues	-	7,917,457	8,899,240	10,162,132	849,692	(91.6%)
<b>State Revenues Total</b>		<b>91,902,778</b>	<b>93,190,555</b>	<b>100,661,748</b>	<b>92,332,408</b>	<b>98,126,905</b>	<b>6%</b>
<b>LOCAL REVENUES</b>							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	40,473,301	39,698,923	(1.9%)
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	993,348	993,348	0.0%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,914,070	1,914,070	0.0%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(561,439)	(561,439)	0.0%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	11,609,291	11,609,291	0.0%
8818	Redevelopment AB 1290	661,229	800,317	826,187	1,767,048	1,767,048	0.0%
8819	Prop Tax Rev-Voted Indebtedness-P3	1,928,053	2,658,109	2,696,043	3,040,744	3,040,839	0.0%
8821	Cont, Gifts, Endowments	247,460	-	-	1,000	1,000	0.0%
8827	Save A Class Donation	111	97	171	25,347	25,347	0.0%
8831	Contract Instructional Serv	536,552	411,017	494,139	393,986	393,986	0.0%
8851	Rentals/Leases	499,978	55,299	49,682	12,072	12,072	0.0%
8861	Interest/Invest Inc	274,123	25,359	206,763	400,000	373,869	(6.5%)
8872	Community Service Classes	308,784	3,174	160,608	175,251	175,251	0.0%
8874	Enrollment	(36)	-	-	-	-	0.0%
8879	Student Records	150	75	180	285	285	0.0%
8889	Other Student Fees	45	75	50	10,338	24,750	139.4%
8891	Other Local Revenues	829,158	2,042	12,164	16,525	2,370	(85.7%)
8892	Traffic Fines	4,026	849	17,618	3,795	3,795	0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,641,899	14,592,727	(0.3%)
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,184,247	1,184,247	0.0%
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	6,343,745	6,343,745	0.0%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	6,379,165	6,379,165	0.0%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(8,331)	(8,331)	0.0%
8867D	Enroll BOGG-PY	492	88	276	143	143	0.0%
8867L	BOG A Waiver Summer	-	(138)	-	-	-	0.0%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	-	-	0.0%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(552)	(552)	0.0%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(231,150)	(231,150)	0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,559,952)	(1,559,952)	0.0%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,547,693)	(1,547,693)	0.0%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(190,003)	(190,003)	0.0%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,064,969)	(1,064,969)	0.0%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(994,980)	(994,980)	0.0%
8867U	BOG S Waiver Summer	(138)	-	-	-	-	0.0%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(1,380)	(1,380)	0.0%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,564)	(1,564)	0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(20,677)	(20,677)	0.0%
8868A	Non-Resident Fees-Summer	825,318	516,780	(149,202)	638,798	638,798	0.0%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	3,998,810	3,998,810	0.0%
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	(143,120)	4,098,715	4,098,715	0.0%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	4,730,640	(153,458)	(153,458)	0.0%
8868F	AB540 SUMMER	(188,019)	(138,185)	612,158	(157,035)	(157,035)	0.0%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,078,075)	(1,078,075)	0.0%
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(956,348)	(956,348)	0.0%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(41,521)	(41,521)	0.0%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(82,360)	(82,360)	0.0%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(117,595)	(117,595)	0.0%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(108,605)	(108,605)	0.0%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,373)	(5,373)	0.0%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(171,390)	(171,390)	0.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(902,190)	(902,190)	0.0%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,115,920)	(1,115,920)	0.0%
8868T	AB 13 Exmptn NRT for Veterans-PY	-	114,081	32,770	(26,422)	(26,422)	0.0%
8868Z	AB 343 Exmptn NRT Spring	-	-	76,432	(7,830)	(7,830)	0.0%
8876A	Health Service Fees-Summer	-	-	306,720	82,624	82,624	0.0%
8876B	Health Services-Fall	-	-	356,220	338,980	338,980	0.0%
8876C	Health Service Fees-Spring	-	-	(1,128)	347,440	347,440	0.0%
8876D	Health Service Fees-PY	-	-	-	(361)	(361)	0.0%
8876I	Health Service Fees-BOGG-PY	-	-	(700)	11	11	0.0%
8876K	Health Fee Waivers-Summer	-	-	(980)	(240)	(240)	0.0%
8876L	Health Fee Waivers-Fall	-	-	3,785	(20)	(20)	0.0%
8876M	Health Fee Waivers-Spring	-	-	26,715	(20)	(20)	0.0%
8881A	Parking Fees-Summer	-	-	74,391	-	650	0.0%
8881B	Parking Fees-Fall	-	-	2,400	-	58,290	0.0%
8881C	Parking Fees-Spring	-	-	3,855	-	88,025	0.0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0.0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0.0%
8885A	ESLIP - Summer	-	-	-	650	-	(100.0%)
8885B	ESLIP - Fall	-	-	-	58,290	-	(100.0%)
8885C	ESLIP - Spring	-	-	-	88,025	-	(100.0%)
8886D	Exempt NRT Cap Out PY AB 13	-	105	-	-	-	0.0%
8889A	Student Credit Bal Adjmt	20	-	281	1	1	0.0%
8893I	Miscellaneous Income	75,107	70,943	20,065	333,071	330,036	(0.9%)
8893N	PY Credit/Refunds	-	-	-	50	50	0.0%
8893L	Vending Machines	16,955	45	-	3,562	3,210	(9.9%)
<b>Local Revenues Total</b>		<b>70,160,030</b>	<b>69,745,368</b>	<b>77,351,116</b>	<b>88,267,173</b>	<b>87,414,457</b>	<b>(1.0%)</b>



ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>TRANSFERS IN/RECOVERIES</b>							
8981	Transfer in - General Unrestricted	-	-	4,132	(780)	-	(100.0%)
8982	Transfer in - General Restricted	-	10,036,869	2,815,117	350,000	-	(100.0%)
8994	Transfer in-Bond Fund	-	-	30,000	-	-	0.0%
8950	F & A Recoveries	-	-	572,399	-	-	0.0%
<b>Transfers in/Recoveries Total</b>		<b>-</b>	<b>10,036,869</b>	<b>3,421,648</b>	<b>349,220</b>	<b>-</b>	<b>(100.0%)</b>
<b>TOTAL REVENUE</b>		<b>162,062,808</b>	<b>172,972,793</b>	<b>181,434,512</b>	<b>180,948,801</b>	<b>185,541,362</b>	<b>2.5%</b>
<b>CERTIFICATED SALARIES</b>							
3432	Life Insurance - Administrators	2,893	3,228	3,118	3,012	3,780	25.5%
3433	Life Insurance - Stationary Enginee	1,131	1,384	1,115	1,070	900	(15.9%)
3434	Life Insurance - Classified Manager	298	304	355	140	200	43.2%
3435	Life Insurance - Classified SEIU	31,478	38,350	35,782	32,681	54,458	66.6%
3436	Life Insurance - Crafts	1,103	1,304	1,217	1,271	1,302	2.4%
3437	Life Insurance - Governing Board	565	642	583	612	400	(34.7%)
3439	Life Insurance - Certificated	33,253	41,112	35,368	35,929	54,938	52.9%
3461	Post Retirement	76,687	32,295	10,258,412	10,281,536	11,309,690	10.0%
3502	SUI - Administrators	3,322	4,626	27,652	27,301	35,109	28.6%
3503	SUI - Stationary Engineers	900	1,983	7,358	6,356	5,042	(20.7%)
3504	SUI - Classified Managers	298	540	2,781	1,139	1,528	34.2%
3505	SUI - Classified SEIU	16,699	36,437	174,160	146,951	183,957	25.2%
3506	SUI - Crafts	690	1,479	6,350	6,680	6,783	1.5%
3509	SUI - Certificated	32,830	28,667	286,691	285,692	300,888	5.3%
3602	Workers Comp - Administrators	104,221	96,912	80,583	131,444	120,875	(8.0%)
3603	Workers Comp - Stationary Engineers	28,219	26,334	22,047	30,465	15,831	(48.0%)
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	5,381	4,798	(10.8%)
3605	Workers Comp - Classified SEIU	524,706	533,258	526,048	704,520	673,269	(4.4%)
3606	Workers Comp - Crafts	21,635	20,962	19,141	32,022	22,774	(28.9%)
3607	Workers Comp - Governing Board	605	596	492	1,036	603	(41.8%)
3609	Workers Comp - Certificated	1,034,437	1,008,659	797,129	1,383,252	1,036,690	(25.1%)
3652	OPEB	11,490	(134,335)	803,032	1,936,129	1,209,672	(37.5%)
3702	SF Retirement - Administrators	550,786	583,752	509,529	394,762	778,937	97.3%
3703	SF Retirement - Stationary Engineer	317,664	349,850	257,213	228,933	246,142	7.5%
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	41,907	74,598	78.0%
3705	SF Retirement - Classified SEIU	6,671,895	7,375,897	6,524,187	5,068,940	5,965,684	17.7%
3706	SF Retirement - Crafts	267,403	308,098	250,281	239,873	336,040	40.1%
3709	SF Retirement - Certificated	61,775	63,803	26,100	83,927	30,729	(63.4%)
3710	SF Retirement - Students	110	-	112	-	-	0.0%
3913	SUSP-Other Benefits	50,000	-	-	-	-	0.0%
<b>Employee Benefits Total</b>		<b>36,636,539</b>	<b>45,490,930</b>	<b>52,976,698</b>	<b>51,992,888</b>	<b>48,165,503</b>	<b>(7.4%)</b>
<b>SUPPLIES/MATERIALS</b>							
4000	Budget-Supplies/Materials	24	-	-	-	-	0.0%
4102	Textbooks	1,407	330	-	-	-	0.0%
4103	Other Books	-	-	72	4,756	4,800	0.9%
4301	Printing Supplies	47,913	27,462	42,440	21,242	21,286	0.2%
4302	Computer Supplies	4,118	139	-	-	531	0.0%
4303	Other Supplies	645,298	446,037	47,345	709,927	783,354	10.3%
4304	Durable Supplies	2,386	906	-	7,274	7,274	0.0%
4305	Instructional Supplies	9,141	50,565	55,610	59,938	56,432	(5.8%)
4306	Food Supplies	-	-	-	500	500	0.0%
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-	-	-	0.0%
4402	Uniforms	43,970	20,290	65,271	125,730	125,523	(0.2%)
<b>Supplies/Materials Total</b>		<b>754,258</b>	<b>545,730</b>	<b>210,738</b>	<b>929,368</b>	<b>999,699</b>	<b>7.6%</b>

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
<b>OTHER OPERATING EXPENSES</b>							
5000	Budget-Other Operating Expenses	-	-	-	-	750,000	0.0%
5101	Instructional Service Agreements	647,210	596,010	-	17,260	17,260	0.0%
5110	Guest Lecturer	129,077	15,940	317,351	54,259	54,259	0.0%
5120	Computer Consulting	238,023	-	31,494	-	-	0.0%
5130	Dues and Memberships	214,401	169,138	188,882	175,219	180,109	2.8%
5131	Participants Cost	-	-	-	11,104	11,104	0.0%
5190	Other Consulting	2,377,085	3,059,517	793,642	841,943	3,463,098	311.3%
5191	Misc Personal Services	1,756	-	-	-	-	0.0%
5202	Conference and Food Services	71,479	-	12	289,687	274,006	(5.4%)
5210	Travel - Non-Local	47,975	3,120	58,125	129,208	127,457	(1.4%)
5212	Travel - Local	23,117	16,331	19,025	31,229	31,229	0.0%
5350	Postage	3,478	8	2,000	2,517	2,517	0.0%
5351	Moving, Rental and Storage	-	-	-	221,160	221,160	0.0%
5410	Insurance	2,895,937	1,903,640	7,349,272	2,140,068	22,000	(99.0%)
5450	Self Insurance Claim	-	-	15,059	-	-	0.0%
5510	Water/Sewage	623,844	323,202	363,974	493,083	532,529	8.0%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	1,668,514	1,916,812	14.9%
5530	Telephone	2,356	-	139,010	-	167,690	0.0%
5560	Housekeeping	331,072	118,350	180,038	291,519	272,489	(6.5%)
5610	Other Property Leases	677,110	1,008,216	505,966	304,097	-	(100.0%)
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	155,556	0.0%
5631	Vehicle Leases	5,422	-	-	-	-	0.0%
5632	Copier Leases	385,290	(599)	-	600,664	(64,891)	(110.8%)
5633	Other Leases	95,533	76,124	138,232	40,907	62,991	54.0%
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	345	1,286,651	1,269,194	(1.4%)
5650	Maint & Repair - Equipment	141,534	107,420	87,054	162,705	232,656	43.0%
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	29,161	29,161	0.0%
5656	Software License Fees	65,232	215,403	55,970	434,197	557,627	28.4%
5657	Maint - Hazardous Materials	43,138	45,898	52,487	148,643	148,643	0.0%
5658	Maint - Other	3,637	1,138	4,737	2,116	2,116	0.0%
5721	Judgments/Claims/Settlements	-	-	-	36,461	36,461	0.0%
5722	Legal Services	141,705	630,233	562,743	1,369,451	1,368,499	(0.1%)
5724	Investigations	2,500	2,600	4,216	3,300	3,300	0.0%
5730	Elections	410,273	791,624	-	781,160	-	(100.0%)
5801	Broadcasting	25,874	35,843	65,817	60,060	60,060	0.0%
5802	Print Advertising	64,613	-	5,807	6,374	7,023	10.2%
5803	Other Advertising	7,542	7,246	10,854	19,011	16,329	(14.1%)
5805	Student Outreach	(6,731)	1,497	36,000	25,963	28,889	11.3%
5831	Intercollegiate Athletics	-	-	-	11,780	11,780	0.0%
5901	Interest expense	-	75,068	-	-	-	0.0%
5902	Testing Services	-	-	2,110	27,300	27,300	0.0%
5903	City Services	-	-	-	-	-	0.0%
5904	Meals for Governing Board	21,385	948	4,059	68,198	67,211	(1.4%)
5905	Bad Checks	2,572	(121)	150	640	640	0.0%
5906	Credit Card Fees	163,783	130,938	138,837	148,795	148,312	(0.3%)
5907	Over/Short	-	55	1	(1,500)	(1,500)	0.0%
5908	Bank Service Fees	106,414	56,254	52,857	49,942	46,293	(7.3%)
5909	Receivable Write-Off	358,457	710,891	2,070,326	-	-	0.0%
5910	Other Expenses	64,243	25,529	32,690	153,990	153,975	(0.0%)
5911	Tuition Reimbursement	21,889	21,994	19,785	18,284	18,284	0.0%
5912	Fees for Services	177,331	61,971	172,298	230,733	229,406	(0.6%)
5913	Banquet and Other Food Expenses	27,299	-	10,718	23,684	23,684	0.0%
5914	Governmental Fees, Taxes & License:	29,800	26,891	3,670	10,299	10,299	0.0%
<b>Other Operating Expenses Total</b>		<b>12,986,691</b>	<b>12,842,295</b>	<b>15,256,486</b>	<b>12,575,391</b>	<b>12,693,015</b>	<b>0.9%</b>

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
<b>CAPITAL OUTLAY</b>							
6102	Site Improvements	-	-	-	-	-	0.0%
6302	Books	-	-	-	-	105,824	0.0%
6304	Databases	-	-	-	-	186,407	0.0%
6306	Periodicals	-	-	-	-	18,809	0.0%
6308	Video	-	-	-	7,970	19,125	140.0%
6411	Add-Furniture/Fixtures	-	-	9,443	8,845	8,845	0.0%
6412	Add-Vehicles	34,186	-	48,296	(13,206)	-	(100.0%)
6413	Add-Computer Equipment	-	-	-	-	-	0.0%
6414	Add-Miscellaneous Equipment	10,329	5,272	47,444	295,720	663,332	124.3%
6433	Repl-Computer Equipment	-	-	-	-	-	0.0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0.0%
6434B	Repl-Miscellaneous Equipment	29,155	-	-	-	-	0.0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)	-	-	(2,462)	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	9,511	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	1,208	1,859	-	-	29,974	0.0%
6453	Add-Expendable Computer Equip	-	4,467	1,018	-	728,874	0.0%
6454	Add-Expendable Misc Equipment	12,524	15,617	88,322	63,846	195,360	206.0%
<b>Capital Outlay Total</b>		<b>87,255</b>	<b>27,189</b>	<b>204,034</b>	<b>363,176</b>	<b>1,954,088</b>	<b>438.1%</b>
<b>OTHER OUTGO</b>							
7901	Unallocated Cost	-	-	-	-	7,174,053	0.0%
7902	Board Desig Reserv for Contingency	-	-	-	-	2,059,062	0.0%
<b>Other Outgo Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,233,115</b>	<b>0.0%</b>
<b>TRANSFERS OUT</b>							
7330	Transfer out - Cafeteria	489,542	790,281	241,206	757,737	800,000	5.6%
7340	Transfer out - Book Store	-	-	430,912	-	-	0.0%
7341	Transfer out - Year end adustment	-	-	-	-	-	0.0%
7350	Transfer out - Capital Projects	-	-	-	2,600,000	2,500,000	
7355	Transfer out-Bond Fund	-	-	142,104	-	350,000	0.0%
7360	Transfer out - Bookstore Auxiliary	-	-	-	350,000	-	
7370	Transfer out - Self-Insurance	-	-	6,701,734	10,000,000	3,000,000	(70.0%)
7371	Transfer out - OPEB	-	-	-	-	4,000,000	0.0%
<b>Transfers out Total</b>		<b>489,542</b>	<b>790,281</b>	<b>7,515,955</b>	<b>13,707,737</b>	<b>10,650,000</b>	<b>(22.3%)</b>
<b>TOTAL EXPENDITURES</b>		<b>163,609,323</b>	<b>165,214,621</b>	<b>172,170,912</b>	<b>177,779,176</b>	<b>185,541,362</b>	<b>4.4%</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(1,546,515)</b>	<b>7,758,172</b>	<b>9,263,600</b>	<b>3,169,625</b>	<b>(0)</b>	<b>(100.0%)</b>

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

**PARCEL TAX  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>						
Parcel Tax	19,490,064	19,518,892	19,620,684	19,679,999	19,676,241	(0.0%)
<b>Total Revenue</b>	<b>19,490,064</b>	<b>19,518,892</b>	<b>19,620,684</b>	<b>19,679,999</b>	<b>19,676,241</b>	<b>(0.0%)</b>
<b>EXPENDITURES</b>						
Academic Salaries	10,793,830	10,702,131	7,644,390	4,332,371	7,516,849	73.5%
Classified Salaries	2,035,422	2,623,689	3,305,404	5,835,349	3,063,973	(47.5%)
Benefits	4,637,254	3,492,986	4,882,715	4,021,805	5,009,885	24.6%
Supplies & Materials	8,578	1,285	14,507	88,834	14,784	(83.4%)
Services & Other Operating	1,864,828	2,623,810	3,707,063	3,379,595	3,524,838	4.3%
Equipment	150,150	74,734	71,294	2,022,044	545,913	(73.0%)
<b>Total Expenditures</b>	<b>19,490,062</b>	<b>19,518,635</b>	<b>19,625,373</b>	<b>19,679,999</b>	<b>19,676,241</b>	<b>(0.0%)</b>
Excess of Revenue Over Expenditures	2	257	(4,689)	-	-	0.0%
Beginning Fund Balance	4,430	4,432	4,689	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>4,432</b>	<b>4,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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

**PARCEL TAX  
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	%
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
<b>LOCAL REVENUES</b>							
8819	Prop A-City College Parcel Tax	19,479,169	19,518,892	19,618,308	19,679,905	19,676,241	(0.0%)
8819B	Prop Tax Rev-Voted Indebtedness-P3	10,895	-	2,376	95	-	(100.0%)
<b>TOTAL REVENUES</b>		<b>19,490,064</b>	<b>19,518,892</b>	<b>19,620,684</b>	<b>19,679,999</b>	<b>19,676,241</b>	<b>(0.0%)</b>
<b>CERTIFICATED SALARIES</b>							
1120	Faculty-Sch1	4,811,044	232,052	-	-	-	0.0%
1210	Administrators	195,182	319,255	455,595	-	-	0.0%
1220	Nonteaching-Sch1	83,036	2,945,573	2,040,613	203,346	2,188,816	976.4%
1230	Librarians-Sch1	1,433,863	1,444,396	1,415,357	1,080,401	1,466,598	35.7%
1240	Counselors-Sch1	3,524,603	5,376,790	2,488,331	2,444,364	2,578,418	5.5%
1280	Supervisors	-	26,186	110,401	116,802	114,398	(2.1%)
1323	Faculty-Reg Hrs PBL	-	2,195	464,857	44,680	481,687	978.1%
1324	Faculty-Summer/Int Hourly	-	-	21,966	-	22,761	0.0%
1325	Faculty-Subs	-	263	6,088	-	6,308	0.0%
1333	Faculty-Reg Hrs Ovrd By Load	53,696	71,604	517,917	22,249	536,668	2,312.1%
1422	Nonteaching-Hourly	692,407	283,816	116,961	420,529	121,195	(71.2%)
1423	Part-time Office Hours	-	-	6,157	-	-	0.0%
1442	Counselors-Hourly	-	-	147	-	-	0.0%
<b>Certificated Salaries Total</b>		<b>10,793,830</b>	<b>10,702,131</b>	<b>7,644,390</b>	<b>4,332,371</b>	<b>7,516,849</b>	<b>73.5%</b>
<b>CLASSIFIED SALARIES</b>							
2110	Classified-Reg	1,940,206	2,623,689	2,881,435	5,760,478	2,985,753	(48.2%)
2115	Governing Board	-	-	1,145	-	1,186	0.0%
2210	Instructional Aides-Reg	-	-	194,197	-	-	0.0%
2330	Classified-NI Temp	-	-	130,068	70,454	-	(100.0%)
2370	Classified-NI Coll Aide	85,827	-	24,717	-	518	0.0%
2374	Classified-Summer Lab Aide	9,389	-	384	4,417	397	(91.0%)
2380	Classified-Overtime	-	-	45,280	-	46,919	0.0%
2410	Instructional Aides-Non Reg Temp	-	-	28,082	-	29,098	0.0%
2888	P-Share Time	-	-	97	-	100	0.0%
<b>Classified Salaries Total</b>		<b>2,035,422</b>	<b>2,623,689</b>	<b>3,305,404</b>	<b>5,835,349</b>	<b>3,063,973</b>	<b>(47.5%)</b>
<b>EMPLOYEE BENEFITS</b>							
3102	STRS - Administrators	35,269	36,065	-	-	-	0.0%
3109	STRS - Certificated	2,014,777	1,197,348	1,744,998	752,642	1,790,446	137.9%
3205	PERS - Classified SEIU	-	-	22,754	-	23,347	0.0%
3302	OASDI - Administrators	-	-	4,553	-	4,671	0.0%
3303	OASDI - Stationary Engineers	-	-	8,888	-	9,120	0.0%
3304	OASDI - Classified Managers	-	-	-	18,912	-	(100.0%)
3305	OASDI - Classified SEIU	116,408	123,828	173,155	319,780	177,664	(44.4%)
3306	OASDI - Crafts	-	-	7,078	-	7,262	0.0%
3307	OASDI - Governing Board	-	-	71	-	73	0.0%
3309	OASDI - Certificated	5,343	2,598	9,048	2,720	9,283	241.2%
3322	Medicare - Administrators	2,764	4,504	6,018	-	6,175	0.0%
3323	Medicare - Stationary Engineers	-	-	2,143	-	2,199	0.0%
3324	Medicare - Classified Managers	-	-	-	4,444	-	(100.0%)
3325	Medicare - Classified SEIU	27,224	28,960	41,983	76,185	43,076	(43.5%)
3326	Medicare - Crafts	-	-	1,607	-	1,648	0.0%
3327	Medicare - Governing Board	-	-	17	-	17	0.0%
3329	Medicare - Certificated	139,639	101,591	130,621	59,959	134,023	123.5%
3402	Health Plan - Administrators	6,897	15,193	40,577	-	41,634	0.0%
3403	Health Plan - Stationary Engineers	-	-	9,092	-	9,328	0.0%
3405	Health Plan - Classified SEIU	200,401	230,359	307,998	553,888	316,020	(42.9%)
3406	Health Plan - Crafts	-	-	8,223	-	8,437	0.0%
3409	Health Plan - Certificated	980,320	776,288	1,088,199	466,018	1,116,541	139.6%
3422	Dental - Administrators	1,764	2,646	4,411	-	4,525	0.0%
3423	Dental - Stationary Engineers	-	-	1,764	-	1,810	0.0%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	%
		2019-20	2020-21	2021-22	2022-23	BUDGET	CHANGE
3424	Dental - Classified Managers	-	-	-	-	3,278	(100.0%)
3425	Dental - Classified SEIU	42,048	43,077	51,131	82,186	52,462	(36.2%)
3426	Dental - Crafts	-	-	1,713	-	1,758	0.0%
3429	Dental - Certificated	169,437	120,975	164,339	61,617	168,619	173.7%
3432	Life Insurance - Administrators	84	152	254	-	260	0.0%
3433	Life Insurance - Stationary Engineer	-	-	101	-	104	0.0%
3434	Life Insurance - Classified Manager	-	-	-	195	-	(100.0%)
3435	Life Insurance - Classified SEIU	1,919	2,476	2,939	4,892	3,015	(38.4%)
3436	Life Insurance - Crafts	-	-	98	-	101	0.0%
3439	Life Insurance - Certificated	7,652	6,668	8,582	3,523	8,806	149.9%
3502	SUI - Administrators	97	137	2,396	-	2,459	0.0%
3503	SUI - Stationary Engineers	-	-	799	-	820	0.0%
3504	SUI - Classified Managers	-	-	-	1,556	-	(100.0%)
3505	SUI - Classified SEIU	957	2,210	14,948	27,427	15,337	(44.1%)
3506	SUI - Crafts	-	-	584	-	599	0.0%
3509	SUI - Certificated	5,260	3,887	52,810	21,620	54,185	150.6%
3602	Workers Comp - Administrators	3,051	4,310	6,829	-	7,007	0.0%
3603	Workers Comp - Stationary Engineers	-	-	2,361	-	2,423	0.0%
3604	Workers Comp - Classified Managers	-	-	-	7,521	-	(100.0%)
3605	Workers Comp - Classified SEIU	30,004	32,492	45,087	132,521	46,261	(65.1%)
3606	Workers Comp - Crafts	-	-	1,764	-	1,810	0.0%
3607	Workers Comp - Governing Board	-	-	18	-	18	0.0%
3609	Workers Comp - Certificated	166,908	121,955	147,109	104,455	150,940	44.5%
3652	OPEB	246,722	147,084	124,342	236,277	127,581	(46.0%)
3702	SF Retirement - Administrators	-	-	15,674	-	16,082	0.0%
3703	SF Retirement - Stationary Engineer	-	-	24,826	-	25,473	0.0%
3704	SF Retirement - Classified Managers	-	-	-	57,123	-	(100.0%)
3705	SF Retirement - Classified SEIU	417,182	484,736	573,714	1,018,844	588,656	(42.2%)
3706	SF Retirement - Crafts	-	-	22,665	-	23,255	0.0%
3709	SF Retirement - Certificated	15,129	3,449	4,436	4,221	4,551	7.8%
<b>Employee Benefits Total</b>		<b>4,637,254</b>	<b>3,492,986</b>	<b>4,882,715</b>	<b>4,021,805</b>	<b>5,009,885</b>	<b>24.6%</b>
<b>SUPPLIES/MATERIALS</b>							
4103	Other Books	-	-	-	44	-	(100.0%)
4301	Printing Supplies	-	-	239	44	-	(100.0%)
4302	Computer Supplies	-	790	10,504	531	-	(100.0%)
4303	Other Supplies	7,491	495	3,564	88,216	14,577	(83.5%)
4305	Instructional Supplies	1,087	-	-	-	-	0.0%
4402	Uniforms	-	-	200	-	207	0.0%
<b>Supplies/Materials Total</b>		<b>8,578</b>	<b>1,285</b>	<b>14,507</b>	<b>88,834</b>	<b>14,784</b>	<b>(83.4%)</b>
<b>OTHER OPERATING EXPENSES</b>							
5130	Dues and Memberships	-	5,110	150	5,490	-	(100.0%)
5190	Other Consulting	36,204	-	971,834	852,642	718,432	(15.7%)
5202	Conference and Food Services	-	1,600	9,138	3,788	9,469	150.0%
5350	Postage	2,178	-	-	-	-	0.0%
5530	Telephone	185,487	173,043	-	167,690	-	(100.0%)
5632	Copier Leases	-	801,473	917,561	275,904	941,458	241.2%
5633	Other Leases	18,181	25,658	3,021	25,184	3,099	(87.7%)
5640	Maint & Repair - Non-Equipment	-	-	1,044	-	1,071	0.0%
5650	Maint & Repair - Equipment	218,687	165,564	148,357	222,583	152,220	(31.6%)
5656	Software License Fees	1,404,091	1,426,770	1,635,776	1,801,809	1,678,380	(6.9%)
5802	Print Advertising	-	-	-	649	-	(100.0%)
5805	Student Outreach	-	-	-	2,926	-	(100.0%)
5912	Fees for Services	-	24,592	20,183	20,933	20,709	(1.1%)
<b>Other Operating Expenses Total</b>		<b>1,864,828</b>	<b>2,623,810</b>	<b>3,707,063</b>	<b>3,379,595</b>	<b>3,524,838</b>	<b>4.3%</b>
<b>CAPITAL OUTLAY</b>							
6302	Books	50,174	185	150	105,927	103	(99.9%)
6304	Databases	53,629	48,698	36,358	224,081	37,674	(83.2%)
6306	Periodicals	37,804	12,263	12,714	31,983	13,174	(58.8%)
6308	Video	8,544	11,965	9,702	21,208	10,053	(52.6%)
6414	Add-Miscellaneous Equipment	-	-	-	367,612	-	(100.0%)
6443	Add-Non Cap Computer Eqp	-	-	2,376	-	2,462	0.0%
6451	Add-Expendable Furniture/Fixt	-	-	-	29,974	-	(100.0%)
6453	Add-Expendable Computer Equip	-	-	9,995	1,109,746	482,446	(56.5%)
6454	Add-Expendable Misc Equipment	-	1,624	-	131,514	-	(100.0%)
<b>Capital Outlay Total</b>		<b>150,150</b>	<b>74,734</b>	<b>71,294</b>	<b>2,022,044</b>	<b>545,912</b>	<b>(73.0%)</b>
<b>TOTAL EXPENDITURES</b>		<b>19,490,064</b>	<b>19,518,635</b>	<b>19,625,373</b>	<b>19,679,999</b>	<b>19,676,241</b>	<b>(0.0%)</b>
<b>NET SURPLUS/DEFICIT</b>		<b>-</b>	<b>257</b>	<b>(4,689)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT 2023-24

ADOPTION BUDGET

General Fund – Restricted (Fund 12)

Fund 12 - Restricted General Fund

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

The District's FY 2023-24 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCC. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and, subsequently, the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted, and budget augmentations are brought forward for Board action.

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

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

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>FEDERAL RESOURCES</b>					
ABE 231/Workforce Investment Program	912,485	887,505	912,485	912,485	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	504,652	500,000	(0.9%)
HEERF Institutional Fund	17,617,583	10,663,168	2,455,712	-	(100.0%)
HEERF MSIs	187,358	9,684	-	-	0.0%
NSF Advanced Technological Ed	-	67,574	60,000	56,729	(5.5%)
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	95,000	8,685	(90.9%)
Perkins Title 1C Program	1,021,794	767,361	735,747	663,412	(9.8%)
Perkins V Reserve Innovation Grant	-	-	-	91,326	0.0%
Project TRANSLATES	-	6,633	196,585	200,000	1.7%
Sonoma County CCR Project	-	194,042	339,885	298,317	(12.2%)
TRIO Writing Success Project	417,001	435,328	410,000	437,535	6.7%
WIA-CCCCO-TANF	70,937	66,853	73,913	61,072	(17.4%)
<b>TOTAL FEDERAL FUNDS</b>	<b>22,145,004</b>	<b>13,939,890</b>	<b>5,783,979</b>	<b>3,229,560</b>	<b>(44.2%)</b>
<b>STATE RESOURCES</b>					
Adult Education Block Grant	2,448,736	3,361,114	2,619,440	3,000,000	14.5%
Basic Needs Center	-	-	37,857	100,000	164.2%
Basic Skills Initiative	1,296,595	1,346,853	1,201,680	1,511,586	25.8%
Board of Financial Aid Program	686,982	619,879	631,311	631,311	0.0%
CA Apprenticeship Initiative	162,274	-	-	-	0.0%
CA College Promise	1,401,036	1,426,641	1,410,899	1,410,899	0.0%
CAI Pre-Apprenticeship & Job Training	105,978	-	-	-	0.0%
Cal Fresh Outreach SB65	-	36,602	-	-	0.0%
CalWORKs State Program	417,374	352,469	379,685	360,701	(5.0%)
Campus Safety	-	-	15,700	18,840	20.0%
Chafee Grant	65,000	33,750	62,500	75,000	20.0%
CIRM Stem Cell Training Program	341,382	405,847	474,093	568,912	20.0%
COVID 19 Response Block Grant State	-	1,337,398	14,119	10,000,000	70,726.5%
Culturally Competent Faculty Dev	-	32,117	3,281	3,937	20.0%
Disabled Student Program and Services	1,964,454	2,032,180	2,298,003	2,298,003	0.0%
EDG Emergency Dreamer's Grant	213,030	-	-	-	0.0%
EEO Best Practice Innovation Grant	-	-	-	100,000	0.0%
EEO Best Practice Program	-	16,264	-	50,000	0.0%
EEO Staff Diversity Program	38,730	24,034	60,931	60,931	0.0%
Emergency Financial Assistance Program	690,000	385,000	487,000	584,400	20.0%
EOPS CARE Program	133,870	155,213	149,876	149,876	0.0%
EOPS Program	1,566,882	1,824,402	2,405,829	2,405,829	0.0%



	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
EWD - COE from RSCCD	22,653	263,994	335,163	402,196	20.0%
EWD-COE from CCCCO	335,333	64,667	-	-	0.0%
Financial Aid Technology	1,290	69,262	100,431	67,768	(32.5%)
Foster and Kinship Care Education	79,695	55,546	36,357	47,502	30.7%
FT Student Success Grant Fund	1,362,488	1,723,398	3,030,189	600,000	(80.2%)
Golden State Education and Training	-	-	55,000	-	(100.0%)
Guided Pathways	414,118	228,652	31,357	75,325	140.2%
Hunger Free Campus	-	50,199	-	-	0.0%
i3 Pilot	-	-	75,388	90,466	20.0%
Incarcerated Student Reentry Program	46,879	42,997	-	-	0.0%
Innovation in Higher Education	47,359	46,558	49,722	59,666	20.0%
Learning-Aligned Employment Program	-	-	19,273	23,128	20.0%
LGBTQ Support Center	-	-	4,375	50,000	1,042.9%
Matriculation SSSP	4,729,274	4,425,465	4,115,384	5,205,744	26.5%
Mental Health Support Program	22,028	-	136,048	163,258	20.0%
MESA Program	18,580	64,928	210,844	253,013	20.0%
Next Up Foster Youth Support Program	-	-	-	900,000	0.0%
Restricted Lottery Allocation	462,758	1,689,855	699,267	839,120	20.0%
Retention and Enroll Outreach SB 85	-	268,721	378,166	378,166	0.0%
Rising Scholars Network	-	-	88,003	88,003	0.0%
RN Retention Program	294,771	215,646	170,333	215,646	26.6%
SFDPH Mental Health Certificate Program	255,000	255,000	268,719	255,000	(5.1%)
Strong Workforce CTE Program	931,100	1,979,359	1,552,173	1,552,173	0.0%
Strong Workforce Program	2,701,544	3,170,512	1,859,855	1,859,855	0.0%
Student Equity	2,382,604	2,455,051	1,575,241	2,000,000	27.0%
Student Food and Housing Support	-	-	120,197	150,000	24.8%
Systemwide Technology & Data Security	-	-	-	100,000	0.0%
The Puente Project	428	170	2,457	2,948	20.0%
Undocumented Resource Liaisons	-	230,438	148,946	160,000	7.4%
Veterans Resource Center Fund	222,173	377,867	383,848	400,000	4.2%
Zero Textbook Cost Program	-	-	-	100,000	0.0%
<b>TOTAL STATE FUNDS</b>	<b>25,862,397</b>	<b>31,068,048</b>	<b>27,698,940</b>	<b>39,369,201</b>	<b>42.1%</b>
<b>LOCAL RESOURCES</b>					
ATTC Workshop Program	-	-	998	1,000	0.2%
Burton Book Fund	1,098	4,000	4,827	4,827	(0.0%)
California Humanities Project	8,000	(2,482)	8,425	-	(100.0%)
CCC Nursing Program Relief Fund	11,645	-	-	-	0.0%
CCSF Children's Council	-	56,741	50,189	56,562	12.7%
CCSF-Wells Fargo Math & Science Program	30,047	-	-	-	0.0%
Center for Excellence Program Income	155	-	-	149,000	0.0%
Child Care Center COVID Fund	-	10,175	10,680	-	(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	50,000	24.2%
CHW Training Program	-	-	27,646	14,961	(45.9%)
City Build Pro-Occupational Skills	-	75,372	92,784	95,000	2.4%
Community Services Extension Prog	-	-	-	-	0.0%
District Facilities Management	-	14,632	16,596	-	(100.0%)
Dream Center	71,098	65,250	-	2,500	0.0%
ECS Social Work Program	-	-	13,103	15,000	14.5%
ESL Processing Fees	-	-	-	-	0.0%
Free City College Program	665,380	665,445	150,418	150,000	(0.3%)

	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%
	2020-21	2021-22	2022-23	BUDGET	CHANGE
				2023-24	
Genentech Foundation Bioscience Program	200,000	167,447	205,388	200,000	(2.6%)
Grant Fiscal Services	298,691	1,790,989	16,474	-	(100.0%)
Haas Foundation for Bridge to Succeed	-	36,446	11,054	13,265	20.0%
Haas Foundation for Guided Pathways	7,316	25,553	-	-	0.0%
Haas Professional Development Program	1,202	-	-	-	0.0%
Innovation and Effectiveness Grant	-	-	13,624	15,000	10.1%
Koret Foundation COVID Emergency Fund	22,000	2,500	-	-	0.0%
Koret Foundation Student Success Program	11,935	98,148	160,972	200,000	24.2%
MAA-Student Health Center	129,393	15,084	574	10,000	1,642.2%
Metro Innovation Award Fund	192,608	195,390	130,807	-	(100.0%)
Microsoft Corp Fund	-	47,553	-	-	0.0%
MOEWD Gen Fund-City Build Academy	428,946	444,781	439,920	444,240	1.0%
Parking Fund	359,133	548,044	74,042	75,000	1.3%
San Francisco Unified School Dist.	-	67,398	9,167	11,000	20.0%
SF Family Child Care Assoc Fund	735	-	-	-	0.0%
SF Mayor's Off-TV Broadcasting	164,034	155,986	103,306	120,000	16.2%
SFCCD Safety Officer's Training	1,085	12,280	24,460	25,000	2.2%
SFDHS - CalWORKs Baseline	1,722	-	-	-	0.0%
SFDPH/CBHS Drug & Alcohol Cert Prog	159,494	159,093	278,264	264,656	(4.9%)
SFUSD 2015-2017	20,982	-	-	-	0.0%
Skilled Trade Training	29,850	-	-	-	0.0%
Spark Point Pilot Program	-	-	14,525	20,000	37.7%
Tech SF Occupational Skills Training	-	90,298	150,580	149,123	(1.0%)
Telephone & Web Services	30,000	30,000	53,324	19,889	(62.7%)
Title IV-E Training Program	907,629	815,856	642,368	689,677	7.4%
Training, Tech Assist & Assessment	-	65,143	136,417	150,000	10.0%
UMOJA Community Education	2,500	10,921	19,267	-	(100.0%)
Veterans Services	6,090	8,135	-	-	0.0%
West Ed PITC Training	4,476	-	-	-	0.0%
Yosemite CCD-Child Dev Training Con	34,932	3,923	59,149	-	(100.0%)
<b>TOTAL LOCAL FUNDS</b>	<b>3,812,052</b>	<b>5,680,103</b>	<b>2,959,603</b>	<b>2,945,700</b>	<b>(0.5%)</b>
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>51,819,454</b>	<b>50,688,041</b>	<b>36,442,522</b>	<b>45,544,461</b>	<b>25.0%</b>

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

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

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
Federal Revenue	22,222,463	13,961,009	4,015,029	3,508,103	(12.6%)
State Revenue	26,660,320	31,085,393	30,763,295	41,668,566	35.4%
Local Revenue	5,542,610	3,999,724	3,314,608	3,381,700	2.0%
Transfers	1,201,339	586,913	202,599	-	(100.0%)
<b>Total Revenue</b>	<b>55,626,732</b>	<b>49,633,039</b>	<b>38,295,532</b>	<b>48,558,370</b>	<b>26.8%</b>
<b>EXPENDITURES</b>					
Academic Salaries	9,942,994	9,367,079	7,529,363	8,658,767	15.0%
Classified Salaries	8,682,576	14,037,542	9,796,482	10,795,120	10.2%
Benefits	6,842,037	7,162,129	5,835,552	6,419,107	10.0%
Supplies & Materials	1,173,091	1,826,692	1,327,796	1,470,095	10.7%
Services & Other Operating	2,869,975	5,246,304	2,878,083	4,191,002	45.6%
Equipment	815,991	3,643,563	903,674	1,405,672	55.6%
Transfers	21,492,790	9,404,733	8,171,574	12,604,698	54.3%
<b>Total Expenditures and Transfers</b>	<b>51,819,454</b>	<b>50,688,041</b>	<b>36,442,522</b>	<b>45,544,461</b>	<b>25.0%</b>
Excess of Revenue Over Expenditures	3,807,278	(1,055,002)	1,853,010	3,013,908	62.6%
Beginning Fund Balance	3,105,986	6,913,264	5,858,261	7,711,271	31.6%
<b>ENDING FUND BALANCE</b>	<b>6,913,264</b>	<b>5,858,261</b>	<b>7,711,271</b>	<b>10,725,180</b>	<b>39.1%</b>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2023-24  
GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ADOPTION				
		ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	BUDGET 2023-24	% CHANGE
8120	Higher Education Act	10,270,142	11,114,812	1,296,945	437,535	(66.3%)
8140	TANF-Federal	70,937	66,853	61,072	58,018	(5.0%)
8150	Student Financial Aid	863,499	651,314	509,070	600,000	17.9%
8170	Vocational/Applied Tech	1,021,794	767,361	1,003,747	1,053,935	5.0%
8190	Other Federal Restricted Revenues	9,083,606	473,163	436,883	446,130	2.1%
8290	Ca Dept Ed-Fed Pass Thru	912,485	887,505	707,312	912,485	29.0%
	<b>Total Federal Revenues</b>	<b>22,222,463</b>	<b>13,961,009</b>	<b>4,015,029</b>	<b>3,508,103</b>	<b>(12.6%)</b>
8611	State General Apportionment	1,290	69,262	100,431	67,768	(32.5%)
8615	Basic Skills	1,296,595	1,346,853	1,373,035	1,511,586	10.1%
8622	EOPS	1,700,752	1,979,615	2,555,705	2,555,705	0.0%
8623	DSPS	1,964,454	2,032,180	2,298,003	2,500,000	8.8%
8624	State Calworks Allocations	417,374	352,469	217,126	411,442	89.5%
8626	BFAP Apportionment	686,982	619,879	630,311	630,311	0.0%
8627	Matriculations	7,075,332	6,882,353	4,687,985	5,000,000	6.7%
8629	Other Gen Categorical Allocations	4,337,050	5,569,452	7,175,414	17,000,000	136.9%
8634	Adult Education Program	-	-	2,619,440	2,700,000	3.1%
8635	Strong Workforce Program	-	-	2,513,919	2,606,118	3.7%
8655	Economic Programs	758,734	544,308	630,496	600,000	(4.8%)
8656	Other Reimb Categoricals	1,010,795	2,067,022	1,742,418	2,085,636	19.7%
8681	ST Lottery Proceeds	1,318,936	1,689,855	1,549,160	1,500,000	(3.2%)
8699	Other Misc ST Revenues	6,092,025	7,932,146	2,669,852	2,500,000	(6.4%)
	<b>Total State Revenues</b>	<b>26,660,320</b>	<b>31,085,393</b>	<b>30,763,295</b>	<b>41,668,566</b>	<b>35.4%</b>
8812	Tax Allocation, Supplemental Roll	-	-	-	-	0.0%
8821	Cont, Gifts, Endowments	-	47,553	-	-	0.0%
8823	City College Foundation	113,080	163,398	-	-	0.0%
8824	Foundations Sources	21,461	72,920	56,654	41,710	(26.4%)
8825	Scholarhsip Donations	22,000	2,500	-	-	0.0%
8826	Other Non-Profit Contributions	-	10,175	-	-	0.0%
8831	Contract Instructional Serv	908,340	883,253	697,513	750,000	7.5%
8832	SF City Sub-Contracts	754,196	990,673	929,748	845,681	(9.0%)
8833	Other Contract Services	234,008	199,313	112,238	200,000	78.2%
8851	Rentals/Leases	16,359	14,632	137,644	140,000	1.7%
8881A	Parking Fees-Summer	245	3,785	8,890	3,614	(59.3%)
8881B	Parking Fees-Fall	465	26,715	144,228	145,000	0.5%
8881C	Parking Fees-Spring	2,793	74,391	91,840	72,000	(21.6%)
8881D	Parking Fees-PY	-	-	-	-	0.0%
8881E	Parking Fees FA-Summer	-	-	480	480	0.0%
8881F	Parking Fees FA-Fall	-	2,400	16,230	16,230	0.0%
8881G	Parking Fees FA-Spring	-	3,855	19,050	19,080	0.2%
8889	Other Student Fees	(18,144.00)	8,255	(15)	-	(100.0%)
8891	Other Local Revenues	2,291,000	899,287	423,530	500,000	18.1%
8892	Traffic Fines	30,947	24,218	76,379	47,705	(37.5%)
8893I	Miscellaneous Income	-	-	200	200	0.0%
8896	Intrafund Transfer	113,794	-	-	-	0.0%
8950	F & A Recoveries	1,052,067	572,399	600,000	600,000	0.0%
	<b>Total Local Revenues</b>	<b>5,542,610</b>	<b>3,999,724</b>	<b>3,314,608</b>	<b>3,381,700</b>	<b>2.0%</b>
8981	Transfer in - General Unrestricted	-	-	475.48	-	(100.0%)
8982	Transfer in - General Restricted	1,201,338.59	586,913.00	202,123.99	-	(100.0%)
	<b>Total Transfers</b>	<b>1,201,339</b>	<b>586,913</b>	<b>202,599</b>	<b>-</b>	<b>(100.0%)</b>
	<b>Total Revenues</b>	<b>55,626,732</b>	<b>49,633,039</b>	<b>38,295,532</b>	<b>48,558,370</b>	<b>26.8%</b>

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	% CHANGE
		2020-21	2021-22	2022-23	BUDGET 2023-24	
<b>Expenditures</b>						
1000	Budget-Certificated Salaries	-	-	-	-	0.0%
1120	Faculty-Sch1	286,671	356,491.07	152,086.04	174,899	15.0%
1210	Administrators	2,001,171	1,682,504.76	1,379,811.95	1,586,784	15.0%
1220	Nonteaching-Sch1	1,595,514	1,506,322.07	1,508,289.96	1,734,533	15.0%
1229	Nonteaching-Long Term Substitutes	-	5,207.75	-	-	0.0%
1230	Librarians-Sch1	433	-	-	-	0.0%
1240	Counselors-Sch1	2,729,136	2,042,804.03	2,082,995.25	2,395,445	15.0%
1250	Student Health Personnel	-	-	-	-	0.0%
1322	Faculty-Regular Hours	52,242	91,302.30	219,744.93	252,707	15.0%
1323	Faculty-Reg Hrs PBL	1,163,093	1,784,979.44	450,642.25	518,239	15.0%
1324	Faculty-Summer/Int Hourly	737	159,707.50	137,759.32	158,423	15.0%
1325	Faculty-Subs	8,577	4,065.19	5,424.23	6,238	15.0%
1333	Faculty-Reg Hrs Ovrl'd By Load	20,629	-	-	-	0.0%
1422	Nonteaching-Hourly	1,765,716	1,313,052.58	1,274,570.84	1,465,756	15.0%
1423	Part-time Office Hours	268	-	1,630.01	1,875	15.0%
1424	Nonteaching-Sum/Int	55,914	76,203.81	151,449.21	174,167	15.0%
1442	Counselors-Hourly	213,021	293,021.31	140,417.00	161,480	15.0%
1444	Counselors-Sum/Int	49,873	51,417.08	24,541.70	28,223	15.0%
1484	Supervisors-Stipends	-	-	-	-	0.0%
	<b>Total Academic Salaries</b>	<b>9,942,994</b>	<b>9,367,079</b>	<b>7,529,363</b>	<b>8,658,767</b>	<b>15.0%</b>
2110	Classified-Reg	5,140,122	9,714,897.01	6,341,888.24	6,976,077	10.0%
2210	Instructional Aides-Reg	1,063,723	1,001,886.23	982,735.78	1,100,000	11.9%
2330	Classified-NI Temp	1,759,028	2,348,470.77	1,567,182.10	1,723,900	10.0%
2334	Classified-Sum/Int	911	-	-	-	0.0%
2340	Classified - Class 9910 only	-	-	-	-	0.0%
2370	Classified-NI Coll Aide	331,531	527,047.84	510,618.45	561,680	10.0%
2374	Classified-Summer Lab Aide	10,715	16,883.04	8,647.92	9,513	10.0%
2375	Classified-NI Coll Aide WK Stdy	244,069	354,588.56	363,310.00	399,641	10.0%
2380	Classified-Overtime	116,931	39,459.47	22,099.14	24,309	10.0%
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%
	<b>Total Classified Salaries</b>	<b>8,682,576</b>	<b>14,037,542</b>	<b>9,796,482</b>	<b>10,795,120</b>	<b>10.2%</b>
3102	STRS - Administrators	220,996.28	206,766.10	153,662.10	169,028	10.0%
3109	STRS - Certificated	1,067,222.34	1,026,156.85	963,594.23	1,059,954	10.0%
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	24,598.24	27,058	10.0%
3303	OASDI- Stationary Engineers	1,570.26	14,077.10	398.96	439	10.0%
3305	OASDI - Classified SEIU	473,993.68	713,502.84	443,767.36	488,144	10.0%
3306	OASDI - Crafts	117.53	241.35	37,594.62	41,354	10.0%
3308	OASDI - CalWorks	-	-	-	-	0.0%
3309	OASDI - Certificated	8,995.19	12,250.90	8,049.18	8,854	10.0%
3322	Medicare - Administrators	27,760.27	24,591.44	18,900.46	20,791	10.0%
3323	Medicare - Stationary Engineers	367.26	8,889.91	93.31	103	10.0%
3324	Medicare - Classified Managers	-	72.50	-	-	0.0%
3325	Medicare - Classified SEIU	111,978.63	175,578.91	104,050.47	114,456	10.0%
3326	Medicare - Crafts	27.48	56.43	8,792.28	9,672	10.0%
3328	Medicare - CalWorks	-	-	-	-	0.0%
3329	Medicare - Certificated	109,713.08	105,512.91	85,717.59	94,289	10.0%

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%
		2020-21	2021-22	2022-23	BUDGET	CHANGE
					2023-24	
3432	Life Insurance - Administrators	1,083.25	1,102.09	821.58	904	10.0%
3433	Life Insurance - Stationary Enginee	19.13	6.50	5.92	7	10.0%
3435	Life Insurance - Classified SEIU	10,731.69	10,966.01	9,551.50	10,507	10.0%
3436	Life Insurance - Crafts	1.09	2.93	-	-	0.0%
3439	Life Insurance - Certificated	4,681.28	4,226.31	3,641.68	4,006	10.0%
3470	Post Retirement - Students	-	-	4,502.35	4,953	10.0%
3502	SUI - Administrators	1,298.86	9,677.05	6,537.14	7,191	10.0%
3503	SUI - Stationary Engineers	36.19	24.51	33.79	37	10.0%
3505	SUI - Classified SEIU	8,184.71	44,997.57	37,104.00	40,814	10.0%
3506	SUI - Crafts	0.96	19.87	-	-	0.0%
3509	SUI - Certificated	3,992.19	41,197.53	30,856.59	33,942	10.0%
3602	Workers Comp - Administrators	30,673.26	27,693.29	31,468.65	34,616	10.0%
3603	Workers Comp - Stationary Engineers	420.13	76.87	155.95	172	10.0%
3605	Workers Comp - Classified SEIU	125,909.23	136,597.93	178,062.47	195,869	10.0%
3606	Workers Comp - Crafts	30.17	62.35	-	-	0.0%
3609	Workers Comp - Certificated	123,690.53	118,765.67	149,209.12	164,130	10.0%
3652	OPEB	217,219.08	145,601.74	310,042.27	341,046	10.0%
3702	SF Retirement - Administrators	124,248.27	106,746.53	81,750.96	89,926	10.0%
3705	SF Retirement - Classified SEIU	1,822,179.14	1,777,620.29	1,364,236.41	1,500,660	10.0%
3706	SF Retirement - Crafts	361.33	263.30	-	-	0.0%
3709	SF Retirement - Certificated	3,889.09	8,020.25	2,315.82	2,547	10.0%
3710	SF Retirement - Students	-	712.74	-	-	0.0%
	<b>Total Benefits</b>	<b>6,842,037</b>	<b>7,162,129</b>	<b>5,835,552</b>	<b>6,419,107</b>	<b>10.0%</b>
4102	Textbooks	69,755.02	81,918.08	197,531.06	217,284	10.0%
4103	Other Books	8,487.61	-	7,705.98	8,477	10.0%
4301	Printing Supplies	2,795.95	28,262.76	39,977.17	43,975	10.0%
4302	Computer Supplies	18,517.42	4,573.07	2,714.86	2,986	10.0%
4303	Other Supplies	792,993.31	884,540.00	267,247.88	293,973	10.0%
4304	Durable Supplies	147.85	16,871.90	1,114.13	1,226	10.0%
4305	Instructional Supplies	266,611.11	692,290.18	647,894.55	712,684	10.0%
4306	Food Supplies	86.29	118,235.81	158,627.58	174,490	10.0%
4402	Uniforms	13,696.57	-	4,982.43	15,000	201.1%
	<b>Total Supplies</b>	<b>1,173,091</b>	<b>1,826,692</b>	<b>1,327,796</b>	<b>1,470,095</b>	<b>10.7%</b>
5101	Instructional Service Agreements	117,068.00	229,035.00	-	500,000	0.0%
5110	Guest Lecturer	22,077.50	21,885.00	23,880.00	26,268	10.0%
5120	Computer Consulting	5,000.00	28,432.75	30,248.75	33,274	10.0%
5130	Dues and Memberships	42,351.67	59,365.74	60,802.34	66,883	10.0%
5131	Participants Cost	3,331.00	-	2,650.00	5,000	88.7%
5190	Other Consulting	778,149.80	967,949.37	1,152,823.64	1,500,000	30.1%
5192	Stipends	-	-	-	-	0.0%
5193	Honorarium	-	-	-	-	0.0%
5202	Conference and Food Services	5,087.43	22,671.26	62,515.69	68,767	10.0%
5210	Travel - Non-Local	5,600.83	51,672.17	153,608.71	168,970	10.0%
5212	Travel - Local	13,208.93	13,993.95	19,842.10	21,826	10.0%
5350	Postage	107.29	15,767.78	24,567.06	27,024	10.0%

ACCT	ACCOUNT TITLE	ADOPTION				
		ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	BUDGET 2023-24	% CHANGE
5530	Telephone	17,329.62	38,552.07	-	40,000	0.0%
5540	Other utilities	-	-	-	-	0.0%
5632	Copier Leases	-	-	-	-	0.0%
5633	Other Leases	44,950.23	56,768.84	55,913.67	61,505	10.0%
5640	Maint & Repair - Non-Equipment	-	302.32	63.00	500	693.7%
5650	Maint & Repair - Equipment	8,954.01	107,425.62	26,689.06	29,358	10.0%
5656	Software License Fees	1,446,013.20	1,543,797.28	749,956.09	750,000	0.0%
5722	Legal Services	-	-	15,700.33	20,000	27.4%
5801	Broadcasting	-	16,264.00	-	-	0.0%
5802	Print Advertising	1,247.88	12,153.47	4,623.00	5,085	10.0%
5803	Other Advertising	16,590.04	484.00	3,646.40	4,011	10.0%
5804	Community Outreach	-	5,547.13	50,707.16	55,778	10.0%
5805	Student Outreach	10,401.68	228,745.61	182,135.11	200,349	10.0%
5901	Interest expense	-	-	-	-	0.0%
5902	Testing Services	4,310.00	4,850.00	41,934.00	46,127	10.0%
5903	City Services	-	-	-	-	0.0%
5904	Meals for Governing Board	-	-	-	-	0.0%
5905	Bad Checks	(1,523.85)	-	-	-	0.0%
5906	Credit Card Fees	259.88	4,282.01	7,911.66	8,703	10.0%
5907	Over/Short	-	-	115.00	127	10.0%
5909	Receivable Write-Off	55,113.33	1,531,221.95	16,474.02	18,121	10.0%
5910	Other Expenses	96,409.63	25,977.79	74,751.68	82,227	10.0%
5911	Tuition Reimbursement	-	3,180.00	1,000.00	1,100	10.0%
5912	Fees for Services	57,012.81	175,888.81	79,423.78	250,000	214.8%
5913	Banquet and Other Food Expenses	120,924.07	80,089.85	36,100.41	200,000	454.0%
	<b>Total Services</b>	<b>2,869,975</b>	<b>5,246,304</b>	<b>2,878,083</b>	<b>4,191,002</b>	<b>45.6%</b>
6102	Site Improvements	-	-	-	-	0.0%
6201	Planning Costs	92,472.50	104,436.33	12,750.00	14,025	10.0%
6202	Construction in Progress	19,383.50	-	241,800.00	265,980	10.0%
6203	Project Management	-	-	-	-	0.0%
6205	Testing, Inspection and Investigati	-	-	28,080.00	30,888	10.0%
6207	DSA Fees	-	-	2,050.96	-	(100.0%)
6210	Building Improvements	-	-	-	-	0.0%
6302	Books	-	59,000.02	12,810.09	60,000	368.4%
6304	Databases	139,999.99	194,389.01	-	-	0.0%
6306	Periodicals	-	55,986.02	8,702.24	60,000	589.5%
6308	Video	-	18,739	2,561.36	2,817	10.0%
6411	Add-Furniture/Fixtures	203	-	-	-	0.0%
6413	Add-Computer Equipment	15,051.25	2,219,019.23	43,820.89	48,203	10.0%
6414	Add-Miscellaneous Equipment	244,173.44	344,184.79	111,429.08	122,572	10.0%
6431	Repl-Furniture/Fixtures	-	-	-	-	0.0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	0.0%
6443	Add-Non Cap Computer Equip	923	-	-	-	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	1,080.82	1,078.89	1,187	10.0%
6453	Add-Expendable Computer Equip	123,249.99	528,702.87	320,033.05	600,000	87.5%
6454	Add-Expendable Misc Equipment	180,533.94	118,024.12	118,557.26	200,000	68.7%
	<b>Total Equipment</b>	<b>815,991</b>	<b>3,643,563</b>	<b>903,674</b>	<b>1,405,672</b>	<b>55.6%</b>
7310	Transfer out - General Unrestricted	10,260,076.71	3,287,960.00	56,850.82	-	(100.0%)
7320	Transfer out - General Restricted	836,438.59	586,913.00	510,000.00	-	(100.0%)
7350	Transfer out - Capital Projects	364,900.00	-	-	-	0.0%
7380	Transfer out - Financial Aid	4,414,824.88	262,249.00	153,314.00	-	(100.0%)
7383	Transfer out - Scholarship Trust	42,695.00	51,403.78	97,149.00	126,294	30.0%
7501	Payments to Students	3,318,366.00	3,091,148.01	4,454,945.73	4,500,000	1.0%
7600	Other Payments to/for Students	752,836.91	1,130,307.77	1,991,201.42	2,000,000	0.4%
7702	Subrecipient Cost	503,532.61	409,707.00	308,112.88	453,000	47.0%
7850	F & A Cost	998,762.29	585,044.17	600,000.00	600,000	0.0%
7901	Unallocated Cost	357.00	-	-	4,925,404	0.0%
	<b>Total Transfers</b>	<b>21,492,790</b>	<b>9,404,733</b>	<b>8,171,574</b>	<b>12,604,698</b>	<b>54.3%</b>
	<b>Total Expenditures</b>	<b>51,819,454</b>	<b>50,688,041</b>	<b>36,442,522</b>	<b>45,544,461</b>	<b>25.0%</b>
	<b>Total Surplus/(Deficit)</b>	<b>3,807,278</b>	<b>(1,055,002)</b>	<b>1,853,010</b>	<b>3,013,908</b>	<b>62.6%</b>

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

PROPRIETARY FUND /FOOD SERVICES FUND (FUND 22)

Fund 22 – Cafeteria Fund

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

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

**CAFETERIA FUND  
REVENUE AND EXPENDITURE REPORT**

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



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

**Cafeteria Fund Detail**

Acct	Account Title	2020-21 Actuals	2021-22 Actuals	2022-23 Preliminary	2023-24	% CHANGE
					Adoption Budget	
8848	CAFE-Food Sales	-	10,493	75,291	100,000	32.8%
8848A	Retail Sales	-	-	-	-	0.0%
8849	CAFE-Beverage Sales	-	-	-	-	0.0%
8849A	CAFE-OVERRINGS	-	1	-	-	0.0%
8849C	Meal Card	-	-	-	-	0.0%
	<b>Total Local Revenues</b>	<b>-</b>	<b>10,494</b>	<b>75,291</b>	<b>100,000</b>	<b>32.8%</b>
8981	Transfer in - General Unrestricted	790,281	241,206	755,072	1,000,000	32.4%
8982	Transfer in - General Restricted	-	615,143	-	-	0.0%
	<b>Total Transfers</b>	<b>790,281</b>	<b>856,349</b>	<b>755,072</b>	<b>1,000,000</b>	<b>32.4%</b>
	<b>Total Revenues</b>	<b>790,281</b>	<b>866,843</b>	<b>830,363</b>	<b>1,100,000</b>	<b>32.5%</b>
2110	Classified-Reg	100,166	98,927	13,704	95,000	593.2%
2210	Instructional Aides-Reg	-	-	-	-	0.0%
2390	Classified-NI Cafeteria	346,392	359,426	349,397	370,000	5.9%
	<b>Total Classified Salaries</b>	<b>446,558</b>	<b>458,353</b>	<b>363,101</b>	<b>465,000</b>	<b>28.1%</b>
3305	OASDI - Classified SEIU	26,516	27,357	21,108	22,000	4.2%
3325	Medicare - Classified SEIU	6,201	6,398	4,937	5,000	1.3%
3405	Health Plan - Classified SEIU	79,519	79,262	65,177	90,000	38.1%
3425	Dental - Classified SEIU	11,468	10,879	8,127	12,000	47.7%
3435	Life Insurance - Classified SEIU	621	587	442	1,000	126.2%
3505	SUI - Classified SEIU	323	2,321	1,675	4,000	138.8%
3605	Workers Comp - Classified SEIU	6,990	7,171	8,077	10,000	23.8%
3652	OPEB	6,393	4,572	8,126	10,000	23.1%
3705	SF Retirement - Classified SEIU	110,029	101,214	66,733	80,000	19.9%
	<b>Total Benefits</b>	<b>248,059</b>	<b>239,762</b>	<b>184,402</b>	<b>234,000</b>	<b>26.9%</b>
4102	Textbooks	-	-	-	1,000	0.0%
4211	Cafeteria-COGS (Food)	35,124	70,173	143,969	184,000	27.8%
4212	Cafeteria-COGS (Beverage)	(187)	1,735	6,116	10,000	63.5%
4301	Printing Supplies	-	-	-	400	0.0%
4302	Computer Supplies	-	-	-	400	0.0%
4303	Other Supplies	2,415	6,305	8,614	14,000	62.5%
4305	Instructional Supplies	660	1,704	159	3,000	1,786.8%
4402	Uniforms	82	6,452	13,139	14,000	6.6%
4403	Tableware/Linen	-	7,759	7,194	10,000	39.0%
4405	Paper/Plastic Supplies	7,419	13,847	15,908	20,000	25.7%
4406	Cleaning Supplies	194	647	10,485	12,000	14.4%
	<b>Total Supplies</b>	<b>45,707</b>	<b>108,624</b>	<b>205,584</b>	<b>268,800</b>	<b>30.7%</b>
5130	Dues and Memberships	750	750	750	3,000	300.0%
5632	Copier Leases	-	-	-	-	0.0%
5633	Other Leases	16,355	15,200	19,750	20,000	1.3%
5640	Maint & Repair - Non-Equipment	-	-	-	-	0.0%
5650	Maint & Repair - Equipment	30,516	40,872	47,928	80,000	66.9%
5906	Credit Card Fees	1,260	530	1,227	9,000	633.5%
5907	Over/Short	279	65	41	200	387.8%
5910	Other Expenses	798	546	580	1,000	72.4%
5912	Fees for Services	-	-	7,000	12,000	71.4%
	<b>Total Services</b>	<b>49,957</b>	<b>57,963</b>	<b>77,276</b>	<b>125,200</b>	<b>62.0%</b>
6413	Add-Computer Equipment	-	-	-	2,000	0.0%
6414	Add-Miscellaneous Equipment	-	-	-	2,000	0.0%
6431	Repl-Furniture/Fixtures	-	-	-	1,000	0.0%
6454	Add-Expendable Misc Equipment	-	2,141	-	2,000	0.0%
	<b>Total Equipment</b>	<b>-</b>	<b>2,141</b>	<b>-</b>	<b>7,000</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>790,281</b>	<b>866,843</b>	<b>830,363</b>	<b>1,100,000</b>	<b>32.5%</b>
	<b>Total Surplus/(Deficit)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0.0%</b>

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

**CHILD DEVELOPMENT FUND (FUND 21)**

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

**Fund 21 – Child Development**

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

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

**CHILD DEVELOPMENT FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
Federal Revenue	1,431	628,507	500,691	525,725	5.0%
State Revenue	758,457	749,896	366,006	384,307	5.0%
Local Revenue	-	260,559	178,130	187,360	5.2%
<b>Total Revenue</b>	<b>759,889</b>	<b>1,638,962</b>	<b>1,044,827</b>	<b>1,097,392</b>	<b>5.0%</b>
<b>EXPENDITURES</b>					
Academic Salaries	4,285	20,035	56,090	58,894	5.0%
Classified Salaries	464,890	629,580	599,619	629,600	5.0%
Benefits	290,320	318,387	329,028	345,480	5.0%
Supplies & Materials	-	1,923	6,702	6,836	2.0%
Services & Other Operating	6,020	6,545	7,872	8,029	2.0%
Equipment	-	-	-	-	0.0%
Others	-	-	45,517	46,428	2.0%
<b>Total Expenditures and Transfers</b>	<b>765,514</b>	<b>976,470</b>	<b>1,044,827</b>	<b>1,095,266</b>	<b>4.8%</b>
Excess of Revenue Over Expenditures	(5,626)	662,492	-	2,127	0.0%
Beginning Fund Balance	16,567	10,942	673,434	673,434	0.0%
<b>ENDING FUND BALANCE</b>	<b>10,942</b>	<b>673,434</b>	<b>673,434</b>	<b>675,561</b>	<b>0.3%</b>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**Adoption Budget 2023-24**

**CHILD DEVELOPMENT FUND DETAIL - FUND 21**  
**REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%
		2020-21	2021-22	2022-23	BUDGET	CHANGE
8290	Ca Dept Ed-Fed Pass Thru	1,431	628,507	500,691	525,725	5.0%
	<b>Total Federal Revenues</b>	1,431	628,507	500,691	525,725	5.0%
8510	CDE-Apportionment	-	164,667	165,862	174,155	5.0%
8530	General CDE Revenues	592,642	(155,183)	16,745	17,582	5.0%
8699	Other Misc ST Revenues	165,816	740,413	183,400	192,570	5.0%
8871	Child Development Services	-	-	-	-	0.0%
	<b>Total State Revenues</b>	758,457	749,896	366,006	384,307	5.0%
8821	Cont, Gifts, Endowments	-	260,559	178,130	187,360	5.2%
8824	Foundations Sources	-	-	-	-	0.0%
	<b>Total Local Revenues</b>	-	260,559	178,130	187,360	5.2%
	<b>Total Revenues</b>	759,889	1,638,962	1,044,827	1,097,392	5.0%
<b>Expenditures</b>						
1220	Nonteaching-Sch1	4,285	14,419	31,078	32,632	5.0%
1422	Nonteaching-Hourly	-	5,616	25,012	26,263	5.0%
	<b>Total Academic Salaries</b>	4,285	20,035	56,090	58,894	5.0%
2110	Classified-Reg	79,058	75,944	81,235	85,297	5.0%
2210	Instructional Aides-Reg	332,857	494,594	450,208	472,719	5.0%
2330	Classified-NI Temp	52,974	57,190	68,175	71,584	5.0%
2370	Classified-NI Coll Aide	-	1,852	-	-	0.0%
2380	Classified-Overtime	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	464,890	629,580	599,619	629,600	5.0%
3109	STRS - Certificated	807	3,169	9,903	10,399	5.0%
3305	OASDI - Classified SEIU	28,163	37,499	35,625	37,406	5.0%
3325	Medicare - Classified SEIU	6,587	8,793	8,347	8,765	5.0%
3329	Medicare - Certificated	72	281	800	840	5.0%
3405	Health Plan - Classified SEIU	78,080	107,826	112,409	118,030	5.0%
3409	Health Plan - Certificated	263	1,160	3,319	3,485	5.0%
3425	Dental - Classified SEIU	10,409	12,791	12,367	12,985	5.0%
3429	Dental - Certificated	57	239	585	614	5.0%
3435	Life Insurance - Classified SEIU	666	803	803	843	5.0%
3439	Life Insurance - Certificated	3	14	30	31	5.0%
3505	SUI - Classified SEIU	314	2,974	2,894	3,039	5.0%
3509	SUI - Certificated	3	98	280	294	5.0%
3605	Workers Comp - Classified SEIU	7,242	9,619	14,460	15,183	5.0%
3609	Workers Comp - Certificated	78	308	1,355	1,423	5.0%
3652	OPEB	6,762	6,329	15,839	16,631	5.0%
3705	SF Retirement - Classified SEIU	150,814	126,486	110,011	115,512	5.0%
	<b>Total Benefits</b>	290,320	318,387	329,028	345,480	5.0%
4302	Computer Supplies	-	-	-	-	0.0%
4303	Other Supplies	-	463	5,203	5,307	2.0%
4306	Food Supplies	-	1,460	1,498	1,528	2.0%
	<b>Total Supplies</b>	-	1,923	6,702	6,836	2.0%
5130	Dues and Memberships	-	545	1,432	1,461	2.0%
5190	Other Consulting	6,000	6,000	6,115	6,237	2.0%
5210	Travel - Non-Local	-	-	-	-	0.0%
5212	Travel - Local	-	-	-	-	0.0%
5350	Postage	20	-	-	-	0.0%
5910	Other Expenses	-	-	325	332	2.0%
	<b>Total Services</b>	6,020	6,545	7,872	8,029	2.0%
6413	Add-Computer Equipment	-	-	-	-	0.0%
6414	Add-Miscellaneous Equipment	-	-	-	-	0.0%
	<b>Total Equipment</b>	-	-	-	-	0.0%
7850	Indirect Cost	-	-	45,517	46,428	2.0%
	<b>Total Others</b>	-	-	45,517	46,428	2.0%
	<b>Total Expenditures</b>	765,514	976,470	1,044,827	1,095,266	4.8%
	<b>Total Surplus/(Deficit)</b>	(5,626)	662,492	-	2,127	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2023-24  
CAPITAL PROJECTS FUND (FUND 40)

**Fund 40 – Capital Projects**

Fund 40 accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

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

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

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

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
Local Revenues	1,000,740	2,124,164	(10,516,889)	336,664	(103.2%)
Transfers	146,490	-	-	2,500,000	0.0%
<b>Total Revenue</b>	<b>2,080,055</b>	<b>2,506,568</b>	<b>8,778,788</b>	<b>32,891,515</b>	<b>274.7%</b>
<b>EXPENDITURES</b>					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	183,681	27,159	1,380,490	-	(100.0%)
Equipment	1,111,319	430,638	66,699	1,000,000	1,399.3%
Transfers	-	-	10,737,295	-	(100.0%)
<b>Total Expenditures and Transfers</b>	<b>1,295,001</b>	<b>457,797</b>	<b>12,184,483</b>	<b>1,000,000</b>	<b>(91.8%)</b>
Excess of Revenue Over Expenditures	785,054	2,048,772	(3,405,696)	31,891,515	(1,036.4%)
Beginning Fund Balance	5,230,230	6,015,284	8,064,056	4,658,360	(42.2%)
<b>ENDING FUND BALANCE</b>	<b>6,015,284</b>	<b>8,064,056</b>	<b>4,658,360</b>	<b>36,549,875</b>	<b>684.6%</b>

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

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
	8699 Other Misc ST Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
	<b>Total State Revenues</b>	<b>932,824</b>	<b>382,404</b>	<b>19,295,677</b>	<b>30,054,851</b>	<b>55.8%</b>
	8818 Redevelopment AB 1290	884,561	-	-	-	0.0%
	8851 Rentals/Leases	-	-	-	-	0.0%
	8886 Non-Resident Tuition Capital Outlay	116,179	86,664	-	86,664	0.0%
	8891 Other Local Revenue	-	300,000	220,405	250,000	13.4%
	8950 F & A Recoveries	-	1,737,500	(10,737,295)	-	(100.0%)
	<b>Total Local Revenues</b>	<b>1,000,740</b>	<b>2,124,164</b>	<b>(10,516,889)</b>	<b>336,664</b>	<b>(103.2%)</b>
	8981 Transfer in - General Unrestricted	-	-	-	2,500,000	0.0%
	8982 Transfer in - General Restricted	146,490	-	-	-	0.0%
	8985 Transfer in - Capital Projects	-	-	-	-	0.0%
	<b>Total Transfers</b>	<b>146,490</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>2,080,055</b>	<b>2,506,568</b>	<b>8,778,788</b>	<b>32,891,515</b>	<b>274.7%</b>
<b>Expenditures</b>						
	5190 Other Consulting	52,504	23,289	-	120,000	0.0%
	5351 Postage	-	-	1,416	-	(100.0%)
	5640 Maint & Repair - Non-Equipment	56,300	-	505,056	-	(100.0%)
	5650 Maint & Repair - Equipment	39,896	-	869,025	-	(100.0%)
	5656 Software License Fees	34,981	-	-	-	0.0%
	5657 Maint - Hazardous Materials	-	-	2,993	-	(100.0%)
	5658 Maint - Other	-	-	-	5,528,050	0.0%
	5909 Receivable Write-Off	-	-	2,000	-	(100.0%)
	5912 Fees for Services	-	3,870	-	-	0.0%
	<b>Total Services</b>	<b>183,681</b>	<b>27,159</b>	<b>1,380,490</b>	<b>5,648,050</b>	<b>309.1%</b>
	6102 Site Improvements	-	-	-	-	0.0%
	6201 Planning Costs	970,096	388,398	-	23,741,765	0.0%
	6202 Construction in Progress	117,115	23,684	-	-	0.0%
	6203 Project Management	6,278	17,778	16,251	1,700	(89.5%)
	6204 Planning Harzard Materials	-	-	50,448	-	(100.0%)
	6210 Building Improvements	17,830	-	-	-	0.0%
	6413 Add-Computer Equipment	-	778	-	-	0.0%
	6460 Insructional Equipment	-	-	-	1,000,000	0.0%
	<b>Total Equipment</b>	<b>1,111,319</b>	<b>430,638</b>	<b>66,699</b>	<b>24,743,465</b>	<b>36,997.2%</b>
	7350 Transfer out - Capital Projects	-	-	10,737,295	-	(100.0%)
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>10,737,295</b>	<b>-</b>	<b>(100.0%)</b>
	<b>Total Expenditures</b>	<b>1,295,000</b>	<b>457,797</b>	<b>12,184,483</b>	<b>30,391,515</b>	<b>149.4%</b>
	<b>Total Surplus/(Deficit)</b>	<b>785,055</b>	<b>2,048,771</b>	<b>(3,405,696)</b>	<b>2,500,000</b>	<b>(173.4%)</b>

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

**REVENUE BOND CONSTRUCTION - FUND 42  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	-	-	-	0.0%
Transfers	-	-	-	350,000	0.0%
<b>Total Revenue</b>	-	-	-	350,000	#DIV/0!
<b>EXPENDITURES</b>					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	-	-	12,094	-	(100.0%)
Services & Other Operating	-	-	-	-	0.0%
Equipment	10,337	46,813	-	-	0.0%
Transfers	-	-	-	-	0.0%
<b>Total Expenditures and Transfers</b>	10,337	46,813	12,094	-	0.0%
Excess of Revenue Over Expenditures	(10,337)	(46,813)	(12,094)	350,000	(2,994.0%)
Beginning Fund Balance	106,171	95,834	49,021	36,927	(24.7%)
<b>ENDING FUND BALANCE</b>	95,834	49,021	36,927	386,927	947.8%

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


**REVENUE BOND CONSTRUCTION - FUND 42  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc	-			-	0.0%
	<b>Total Local Revenues</b>	-	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-	350,000	0.0%
	<b>Total Transfers</b>	-	-	-	<b>350,000</b>	0.0%
	<b>Total Revenues</b>	-	-	-	350,000	0.0%
<b>Expenditures</b>						
4303	Other Supplies	-	-	12,094	-	(100.0%)
4304	Durable Supplies	-	-	-	-	0.0%
4305	Instructional Supplies	-	-	-	-	0.0%
	<b>Total Supplies</b>	-	-	12,094	-	(100.0%)
	<b>Total Expenditures</b>	0	0	12,094	0	(100.0%)
	<b>Total Surplus/(Deficit)</b>	0	0	(12,094)	350,000	(2,994.0%)



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

**2001 PROPOSITION A BOND - FUND 43  
REVENUE AND EXPENDITURE SUMMARY**

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	-	-	-	-	0.0%
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures and Transfers</b>	(76,222)	-	-	-	0.0%
Excess of Revenue Over Expenditures	76,222	-	-	-	0.0%
Beginning Fund Balance	(76,222)	(0)	-	-	0.0%
<b>ENDING FUND BALANCE</b>	(0) 	-	-	-	0.0%

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

**2005 PROPOSITION A BOND - FUND 44  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	170,457	172,509	21,021	21,020	(0.0%)
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>170,457</b>	<b>172,509</b>	<b>21,021</b>	<b>21,020</b>	<b>(0.0%)</b>
<b>EXPENDITURES</b>					
Academic Salaries	318,393	-	2,119	-	(100.0%)
Classified Salaries	304,940	-	-	-	0.0%
Benefits	252,127	-	9,940	-	(100.0%)
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	959,071	79,013	-	108,869	0.0%
Equipment	10,691,649	4,628,503	1,388,752	1,358,844	(2.2%)
Transfers	-	142,104	-	-	0.0%
<b>Total Expenditures and Transfers</b>	<b>12,526,181</b>	<b>4,849,619</b>	<b>1,400,811</b>	<b>1,467,713</b>	<b>4.8%</b>
Excess of Revenue Over Expenditures	(12,355,724)	(4,677,110)	(1,379,790)	(1,446,693)	4.8%
Beginning Fund Balance	19,235,524	6,879,801	2,202,690	822,900	(62.6%)
<b>ENDING FUND BALANCE</b>	<b>6,879,801</b>	<b>2,202,690</b>	<b>822,900</b>	<b>(623,793)</b>	<b>(175.8%)</b>

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

**2005 PROPOSITION A BOND - FUND 44  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc	170,457	172,509	21,021	21,020	(0.0%)
	<b>Total Local Revenues</b>	170,457	172,509	21,021	21,020	(0.0%)
	<b>Total Revenues</b>	170,457	172,509	21,021	21,020	(0.0%)
<b>Expenditures</b>						
1210	Administrators	318,393	-	2,119	-	(100.0%)
	<b>Total Academic Salaries</b>	318,393	-	2,119	-	(100.0%)
2000	Budget-Classified Salaries	-	-	-	-	0.0%
2110	Classified-Reg	304,940	-	-	-	0.0%
	<b>Total Classified Salaries</b>	304,940	-	-	-	0.0%
3102	STRS - Administrators	-	-	-	-	0.0%
3302	OASDI - Administrators	9,297	-	9,410	-	(100.0%)
3305	OASDI - Classified SEIU	18,119	-	-	-	0.0%
3322	Medicare - Administrators	4,528	-	30	-	(100.0%)
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	-	(100.0%)
3505	SUI - Classified SEIU	337	-	-	-	0.0%
3602	Workers Comp - Administrators	4,825	-	51	-	(100.0%)
3605	Workers Comp - Classified SEIU	4,783	-	-	-	0.0%
3652	OPEB	9,016	-	51	-	(100.0%)
3702	SF Retirement - Administrators	70,965	-	387	-	(100.0%)
3705	SF Retirement - Classified SEIU	71,356	-	-	-	0.0%
	<b>Total Benefits</b>	252,127	-	9,940	-	(100.0%)
4303	Other Supplies	-	-	-	-	0.0%
	<b>Total Supplies</b>	-	-	-	-	0.0%
5190	Other Consulting	41,800	65,927	-	77,704	0.0%
5212	Travel - Local	-	-	-	-	0.0%
5610	Other Property Leases	710,354	-	-	25,593	0.0%
5656	Software License Fees	-	-	-	5439.83	0.0%
5722	Legal Services	185,339	-	-	-	0.0%
5912	Fees for Services	21,578	13,086	-	132	0.0%
	<b>Total Services</b>	959,071	79,013	-	108,869	0.0%
6101	Sites (Planning)	-	-	-	-	0.0%
6102	Site Improvements	51,120	-	-	18,923	0.0%
6201	Planning Costs	2,366,808	299,088	45,288	327,049	622.1%
6202	Construction in Progress	5,188,350	4,120,036	1,308,792	904,350	(30.9%)
6203	Project Management	2,924,760	179,379	20,354	94,204	362.8%
6205	Testing, Inspection and Investigati	-	-	890	890	0.0%
6207	DSA Fees	-	-	5,878	5,878	0.0%
6209	Swing Space	-	-	7,550	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%
8994	Transfer Out	-	142,104	-	-	0.0%
	<b>Total Equipment &amp; Transfers</b>	10,691,649	4,770,607	1,388,752	1,358,844	(2.2%)
	<b>Total Expenditures</b>	12,526,181	4,849,619	1,400,811	1,467,713	4.8%
	<b>Total Surplus/(Deficit)</b>	(12,355,724)	(4,677,110)	(1,379,790)	(1,446,693)	4.8%

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

**2020 PROPOSITION A BOND - FUND 45  
REVENUE AND EXPENDITURE SUMMARY**

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	300,902,047	715,012	2,216,355	675,950	(69.5%)
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>300,902,047</b>	<b>715,012</b>	<b>2,216,355</b>	<b>675,950</b>	<b>(69.5%)</b>
<b>EXPENDITURES</b>					
Academic Salaries	-	368,162	-	-	0.0%
Classified Salaries	-	405,672	-	92,164	0.0%
Benefits	-	298,482	-	33,388	0.0%
Supplies & Materials	-	-	37,556	-	(100.0%)
Services & Other Operating	1,400,226	330,344	415,612	13,479,293	3,143.2%
Equipment	14,568,916	18,481,609	54,220,738	177,387,866	227.2%
Transfers	-	-	-	-	0.0%
<b>Total Expenditures and Transfers</b>	<b>15,969,142</b>	<b>19,884,269</b>	<b>54,673,906</b>	<b>190,992,710</b>	<b>249.3%</b>
Excess of Revenue Over Expenditures	284,932,905	(19,169,257)	(52,457,551)	(190,316,760)	262.8%
Beginning Fund Balance	-	284,932,905	265,763,648	213,306,097	(19.7%)
<b>ENDING FUND BALANCE</b>	<b>284,932,905</b>	<b>265,763,648</b>	<b>213,306,097</b>	<b>22,989,337</b>	<b>(89.2%)</b>

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

**2020 PROPOSITION A BOND - FUND 45  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%
		2020-21	2021-22	2022-23	BUDGET	CHANGE
					2023-24	
8861	Interest/Invest Inc	902,047	715,012	2,216,355	675,950	(69.5%)
8941	Sale of Bond	300,000,000	-	-	-	0.0%
	<b>Total Local Revenues</b>	<b>300,902,047</b>	<b>715,012</b>	<b>2,216,355</b>	<b>675,950</b>	<b>(69.5%)</b>
						0.0%
	<b>Total Revenues</b>	<b>300,902,047</b>	<b>715,012</b>	<b>2,216,355</b>	<b>675,950</b>	<b>(69.5%)</b>
<b>Expenditures</b>						
1210	Administrators	-	368,162	-	-	0.0%
	<b>Total Academic Salaries</b>	-	<b>368,162</b>	-	-	<b>0.0%</b>
2110	Classified-Reg	-	405,672	-	92,164	0.0%
2380	Classified-OT	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	-	<b>405,672</b>	-	<b>92,164</b>	<b>0.0%</b>
3302	OASDI - Administrators	-	7,990	-	-	0.0%
3305	OASDI - Classified SEIU	-	24,215	-	5,714	0.0%
3322	Medicare - Administrators	-	5,165	-	-	0.0%
3325	Medicare - Classified SEIU	-	5,663	-	1,336	0.0%
3402	Health Plan - Administrators	-	17,455	-	-	0.0%
3405	Health Plan - Classified SEIU	-	43,894	-	-	0.0%
3422	Dental - Administrators	-	4,043	-	-	0.0%
3425	Dental - Classified SEIU	-	6,616	-	-	0.0%
3432	Life Insurance - Administrators	-	232	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	380	-	83	0.0%
3502	SUI - Administrators	-	1,887	-	-	0.0%
3505	SUI - Classified SEIU	-	2,104	-	461	0.0%
3602	Workers Comp - Administrators	-	5,689	-	1,396	0.0%
3605	Workers Comp - Classified SEIU	-	6,363	-	-	0.0%
3652	OPEB	-	7,684	-	4720.58	0.0%
3702	SF Retirement - Administrators	-	74,277	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	84,826	-	19,677	0.0%
	<b>Total Benefits</b>	-	<b>298,482</b>	-	<b>33,388</b>	<b>0.0%</b>
4303	Other Supplies	-	-	37,556	38,192	1.7%
5190	Other Consulting	-	279,738	211,757	12,759,375	5,925.5%
5254	Election Cost	465,626	-	-	-	0.0%
5351	Moving, Rental and Storage	-	-	12,699	13,567	6.8%
5915	Cost of Issuance of Bond	541,923	-	-	-	0.0%
5722	Legal Services	-	-	2,226	-	(100.0%)
5803	Other Advertising	-	1,111	3,389	6,078	79.4%
5912	Fees for Services	392,677	49,495	185,541	638,054	243.9%
5915	Cost of Issuance of Bond	-	-	-	24,028	0.0%
	<b>Total Services</b>	<b>1,400,226</b>	<b>330,344</b>	<b>453,168</b>	<b>13,479,293</b>	<b>2,874.5%</b>
6201	Planning Costs	11,266,779	13,677,976	6,033,154	22,886,482	279.3%
6202	Construction in Progress	1,127,422	796,199	43,030,555	113,674,850	164.2%
6203	Project Management	2,174,716	3,587,369	2,572,905	16,608,239	545.5%
6204	HABABrdous Materials	-	13,645	65,460	1,324,346	1,923.1%
6205	Testing, Inspection and Investigati	-	-	753,348	4,207,568	458.5%
6206	Construction Management Fees	-	-	1,092,477	2,939,431	169.1%
6208	Reprographics and Signage	-	-	1,549	1,549	0.0%
6209	Swing Space	-	-	497,956	784,936	57.6%
6413	Add-Computer Equipment	-	-	86,937	631,727	626.7%
6414	Add-Miscellaneous Equipment	-	314,726	-	85,274	0.0%
6451	Add-Expendable Furniture/Fixt	-	-	-	11,672,093	0.0%
6453	Add-Expendable Computer Equip	-	-	-	2,332,983	0.0%
6454	Add-Expendable Misc Equipment	-	91,694	86,396	238,387	175.9%
	<b>Total Equipment</b>	<b>14,568,916</b>	<b>18,481,609</b>	<b>54,220,738</b>	<b>177,387,866</b>	<b>227.2%</b>
	<b>Total Expenditures</b>	<b>15,969,142</b>	<b>19,884,269</b>	<b>54,673,906</b>	<b>190,992,710</b>	<b>249.3%</b>
	<b>Total Surplus/(Deficit)</b>	<b>284,932,905</b>	<b>(19,169,257)</b>	<b>(52,457,551)</b>	<b>(190,316,760)</b>	<b>262.8%</b>

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

**CAPITAL OUTLAY AND BOND FUNDS CONSOLIDATION  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTION BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
Local Revenues	302,073,245	3,011,685	(8,279,513)	1,033,634	(112.5%)
Transfers	146,490	-	-	2,850,000	0.0%
<b>Total Revenue</b>	<b>303,152,559</b>	<b>3,394,089</b>	<b>11,016,164</b>	<b>33,938,485</b>	<b>208.1%</b>
<b>EXPENDITURES</b>					
Academic Salaries	318,393	368,162	2,119	-	(100.0%)
Classified Salaries	304,940	405,672	-	92,164	0.0%
Benefits	252,127	298,482	9,940	33,388	235.9%
Supplies & Materials	-	-	49,651	-	(100.0%)
Services & Other Operating	2,542,979	436,515	1,796,101	13,588,163	656.5%
Equipment	26,306,000	23,587,563	55,676,189	179,746,710	222.8%
Transfers	-	142,104	10,737,295	-	(100.0%)
<b>Total Expenditures and Transfers</b>	<b>29,724,439</b>	<b>25,238,498</b>	<b>68,271,295</b>	<b>193,460,424</b>	<b>183.4%</b>
Excess of Revenue Over Expenditures	273,428,120	(21,844,408)	(57,255,131)	(159,521,939)	178.6%
Beginning Fund Balance	24,495,703	297,923,823	276,079,415	218,824,284	(20.7%)
<b>ENDING FUND BALANCE</b>	<b>297,923,823</b>	<b>276,079,415</b>	<b>218,824,284</b>	<b>59,302,346</b>	<b>(72.9%)</b>

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

**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 contribution 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, approved an OPEB trust funding plan that called for full funding by 2046 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 2046 funding plan as part of authorizing the \$21M disbursement to the college. The 2046 funding plan outlines the following college OPEB contributions (year beginning July 1):

2023	\$ 7,000,000	2031	\$ 8,800,000	2039	\$ 10,900,000
2024	\$ 7,200,000	2032	\$ 9,000,000	2040	\$ 11,200,000
2025	\$ 7,400,000	2033	\$ 9,200,000	2041	\$ 11,500,000
2026	\$ 7,600,000	2034	\$ 9,500,000	2042	\$ 11,800,000
2027	\$ 7,900,000	2035	\$ 9,800,000	2043	\$ 12,100,000
2028	\$ 8,100,000	2036	\$ 10,000,000	2044	\$ 12,500,000
2029	\$ 8,300,000	2037	\$ 10,300,000	2045	\$ 12,800,000
2030	\$ 8,500,000	2038	\$ 10,600,000		

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23**

**SELF INSURANCE FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>ADOPTED BUDGET 2023-24</b>	<b>% CHANGE</b>
<b>REVENUE</b>						
State Revenues						
Local Revenues						
Transfers	3,719,842	3,722,311	14,424,865	13,859,051	11,258,779	(3.9%)
<b>Total Revenue</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>14,424,865</b>	<b>13,859,051</b>	<b>11,258,779</b>	<b>(3.9%)</b>
<b>EXPENDITURES</b>						
Academic Salaries	211,597	114,263	-	-	-	0.0%
Classified Salaries	-	5,214	-	7,173	8,000	0.0%
Benefits	71,216	42,113	-	2,563	2,850	0.0%
Supplies & Materials	1,099	-	-	-	-	0.0%
Services & Other Operating	2,630,254	2,475,245	-	2,041,469	2,345,800	0.0%
Equipment	488	-	-	-	-	0.0%
Other Outgo	3,876,152	3,141,938	6,359,238	12,980,583	8,258,779	104.1%
<b>Total Expenditures and Transfers</b>	<b>6,790,806</b>	<b>5,778,773</b>	<b>6,359,238</b>	<b>15,031,788</b>	<b>10,615,429</b>	<b>136.4%</b>
Excess of Revenue Over Expenditures	(3,070,964)	(2,056,461)	8,065,626	(1,172,738)	643,350	(114.5%)
Beginning Fund Balance	726,663	(2,344,301)	(4,044,434)	4,021,192	2,848,454	(199.4%)
Adjustment		356,328				
<b>ENDING FUND BALANCE</b>	<b>(2,344,301)</b>	<b>(4,044,434)</b>	<b>4,021,192</b>	<b>2,848,454</b>	<b>3,491,804</b>	<b>(29.2%)</b>



**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23**

**SELF INSURANCE FUND  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
8891	Other Local Revenue	3,719,842	3,722,311	14,424,865	3,859,051	4,258,779	(73.2%)
8981					10,000,000	7,000,000	
	<b>Total Local Revenues</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>14,424,865</b>	<b>13,859,051</b>	<b>11,258,779</b>	<b>(3.9%)</b>
	<b>Total Revenues</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>14,424,865</b>	<b>13,859,051</b>	<b>11,258,779</b>	<b>(3.9%)</b>
<b>CERTIFICATED SALARIES</b>							
1210	Administrators	211,597	114,263	-	-		0.0%
	<b>Total Academic Salaries</b>	<b>211,597</b>	<b>114,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
2110	Classified-Reg	-	5,214		7,173	8,000	0.0%
2380	Classified-Overtime	-	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	<b>-</b>	<b>5,214</b>	<b>-</b>	<b>7,173</b>	<b>8,000</b>	<b>0.0%</b>
3302	OASDI - Administrators	12,196	5,950				0.0%
3305	OASDI - Classified SEIU	-	317		421	500	0.0%
3322	Medicare - Administrators	2,934	1,596			-	0.0%
3325	Medicare - Classified SEIU	-	74		99	100	0.0%
3402	Health Plan - Administrators	5,203	5,134			-	0.0%
3405	Health Plan - Classified SEIU	2,261	1,273		343	400	0.0%
3409	Health Plan - Certificated	-	-			-	0.0%
3422	Dental - Administrators	882	1,176			-	0.0%
3425	Dental - Classified SEIU	-	-			-	0.0%
3432	Life Insurance - Administrators	86	68			-	0.0%
3435	Life Insurance - Classified SEIU	-	-			-	0.0%
3502	SUI - Administrators	96	50			-	0.0%
3505	SUI - Classified SEIU	-	64		36	50	0.0%
3602	Workers Comp - Administrators	3,013	1,557			-	0.0%
3605	Workers Comp - Classified SEIU	-	82		173	200	0.0%
3652	OPEB	3,842	1,756		175	200	0.0%
3702	SF Retirement - Administrators	40,703	22,736				0.0%
3705	SF Retirement - Classified SEIU	-	282		1,316	1,400	0.0%
	<b>Total Benefits</b>	<b>71,216</b>	<b>42,113</b>	<b>-</b>	<b>2,563</b>	<b>2,850</b>	<b>0.0%</b>
4303	Other Supplies	1,099	-	-	-	-	0.0%
	<b>Total Supplies</b>	<b>1,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
5130	Dues and Memberships	-	-		6,653	7,000	0.0%
5190	Other Consulting	920	-		718	800	0.0%
5210	Travel - Non-Local	-	(7,306)		(2,550)	3,000	0.0%
5410	Insurance	1,563,540	2,361,356		1,965,484	2,300,000	0.0%
5450	Self-Insurance Claims	675,203	14,960		15,188	15,000	0.0%
5721	Judgments/Claims/Settlements	-	60,000		49,375	-	0.0%
5912	Fees for Services	390,591	46,236		6,600	20,000	0.0%
	<b>Total Services</b>	<b>2,630,254</b>	<b>2,475,245</b>	<b>-</b>	<b>2,041,469</b>	<b>2,345,800</b>	<b>0.0%</b>
6411	Add-Furniture/Fixtures	488	-	-	-	-	0.0%
	<b>Total Equipment</b>	<b>488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
7371	Transfer out - OPEB	3,876,152	3,141,938	6,359,238	12,980,583	8,258,779	104.1%
	<b>Total Transfers</b>	<b>3,876,152</b>	<b>3,141,938</b>	<b>6,359,238</b>	<b>12,980,583</b>	<b>8,258,779</b>	<b>104.1%</b>
	<b>Total Expenditures</b>	<b>6,790,806</b>	<b>5,778,773</b>	<b>6,359,238</b>	<b>15,031,788</b>	<b>10,615,429</b>	<b>104.1%</b>
	<b>Total Surplus/(Deficit)</b>	<b>(3,070,964)</b>	<b>(2,056,461)</b>	<b>8,065,626</b>	<b>(1,172,738)</b>	<b>643,350</b>	<b>(108.0%)</b>

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

**FINANCIAL AID PROJECTS FUND (FUND 74)**

Fund 74 – Financial Aid

Fund 74 is used to account for the receipt and disbursement of monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

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

**STUDENT FINANCIAL AID TRUST FUND  
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
<b>REVENUE</b>					
Interest Income	111,299	148,437	486,363	4,000	-99.2%
Federal Student Financial Aid	17,438,067	27,143,053	15,035,995	16,000,000	6.4%
State Student Financial Aid	1,590,245	2,515,428	2,254,754	2,650,000	17.5%
Interfund Transfer	4,414,825	262,249	153,314.00		100.0%
<b>Total Revenue</b>	<b>23,554,436</b>	<b>30,069,167</b>	<b>17,930,426</b>	<b>18,654,000</b>	<b>4.0%</b>
<b>EXPENDITURES</b>					
Classified Salaries	147,641	152,091	162,759	166,000	2.0%
Benefits	61,437	59,065	62,758	65,000	3.6%
CA Student Aid Commission		2,515,428	2,254,754	2,650,000	17.5%
Student Financial Aid	23,615,952	27,676,574	16,267,200	15,773,000	-3.0%
<b>Total Expenditures</b>	<b>23,825,030</b>	<b>30,403,158</b>	<b>18,747,471</b>	<b>18,654,000</b>	<b>-0.5%</b>
Excess of Revenue Over Expenditures (Deficit)	(270,594)	(333,991)	(817,045.00)	-	-100.0%
Beginning Fund Balance	1,362,092	1,044,073	710,082	(106,963)	
Prior Years Adjustment	(47,425)	-	-	-	
<b>ENDING FUND BALANCE</b>	<b>1,044,073</b>	<b>710,082</b>	<b>(106,963)</b>	<b>(106,963)</b>	<b>0.0%</b>

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

**STUDENT FINANCIAL AID TRUST FUND  
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc.	1	(3,103)	(3,921)	(3,900)	-0.5%
8862	Interest on Student Loans	108,159	149,161	489,593	7,800	-98.4%
8898	Perk-OE-Misc.	3,029	2,262	637	50	-92.2%
8899	Perk-OE-Late charges-7/87	110	117	54	50	-7.4%
	<b>Total Other Revenue</b>	<b>111,299</b>	<b>148,437</b>	<b>486,363</b>	<b>4,000</b>	<b>-99.2%</b>
8150	Federal Student Financial Aid	17,519,271	27,180,817	15,054,632	16,019,000	6.4%
8151	Perk-Repay to Fed	(98,424)	(55,054)	(39,227)	(40,000)	2.0%
8199	Other Federal Revenue	17,220	17,290	20,590	21,000	2.0%
	<b>Total Federal Revenue</b>	<b>17,438,067</b>	<b>27,143,053</b>	<b>15,035,995</b>	<b>16,000,000</b>	<b>6.4%</b>
8695	State Student Financial Aid	1,590,245	2,515,428	2,254,754	2,650,000	17.5%
	<b>Total State Revenue</b>	<b>1,590,245</b>	<b>2,515,428</b>	<b>2,254,754</b>	<b>2,650,000</b>	<b>17.5%</b>
8982	Interfund Transfer	4,414,825	262,249	153,314	-	0.0%
	<b>Total Transfers</b>	<b>4,414,825</b>	<b>262,249</b>	<b>153,314.00</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>23,554,436</b>	<b>30,069,167</b>	<b>17,930,426</b>	<b>18,654,000</b>	<b>4.0%</b>
2110	Classified -Reg	147,641	152,091	162,759	166,000	2.0%
	<b>Total Classified Salaries</b>	<b>147,641</b>	<b>152,091</b>	<b>162,759</b>	<b>166,000</b>	<b>2.0%</b>
3305	OASDI - Classified SEIU	8,851	8890	9,589	9,700	1.2%
3325	Medicare - Classified SEIU	2,102	2162	2,306	2,500	8.4%
3405	Health Plan - Classified SEIU	10,188	10409	10,478	10,500	0.2%
3425	Dental - Classified SEIU	1,764	1764	1,788	1,850	3.5%
3435	Life Insurance - Classified SEIU	101	101	106	110	3.8%
3505	SUI - Classified SEIU	161	790	814	850	4.4%
3605	Workers Comp - Classified SEIU	2,316	2386	3,901	4,000	2.5%
3652	OPEB	2,144	1521	3,910	3,990	2.0%
3705	SF Retirement - Classified SEIU	33,810	31042	29,866	31,000	3.8%
	<b>Total Benefits</b>	<b>61,437</b>	<b>59,065</b>	<b>62,758</b>	<b>64,500</b>	<b>2.8%</b>
7501	Payments to Students	23,442,039	29,902,509	17,310,810	17,697,360	2.2%
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	450	0.0%
7544	Perk-COLP-Death	102,436	4,500	10,137	10,000	-1.4%
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	733,690	-39.3%
7564	Perk-FISAP-ACA	(37,636)	(12,645)	(18,054)	(18,000)	-0.3%
7565	Perk-COLP-Compromise	1	-	-	-	0.0%
	<b>Total Student Financial Aid</b>	<b>23,615,952</b>	<b>30,192,002</b>	<b>18,521,954</b>	<b>18,423,500</b>	<b>-0.5%</b>
	<b>Total Expenditures</b>	<b>23,825,030</b>	<b>30,403,158</b>	<b>18,747,471</b>	<b>18,654,000</b>	<b>-0.5%</b>
	<b>Total Surplus (Deficit)</b>	<b>(270,594)</b>	<b>(333,991)</b>	<b>(817,045.00)</b>	<b>-</b>	<b>0.0%</b>

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

**SCHOLARSHIP AND LOAN TRUST FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>BUDGET 2023-</b>	<b>CHANGE</b>
				<b>24</b>	
<b>REVENUE</b>					
Additional Scholarship Income	1,074,507	1,094,254	1,271,573	1,280,000	0.7%
Interfund Transfer	467,640	78,138	157,078		0.0%
<b>Total Revenue</b>	<b>1,542,147</b>	<b>1,172,392</b>	<b>1,428,651</b>	<b>1,280,000</b>	<b>-10.4%</b>
<b>EXPENDITURES</b>					
Scholarships/Support	1,649,858	1,137,118	1,198,881	1,200,000	0.1%
Other Operating Expense	594	495	485	500	0.0%
<b>Total Expenditures</b>	<b>1,650,452</b>	<b>1,137,613</b>	<b>1,199,366</b>	<b>1,200,500</b>	<b>0.1%</b>
Excess of Revenue Over Expenditures (Deficit)	(108,305)	34,779	229,285	79,500.00	100.0%
Beginning Fund Balance	6,323,622	6,215,317	6,250,096	6,479,381	
Prior Years Adjustment			-	-	
<b>ENDING FUND BALANCE</b>	<b>6,215,317</b>	<b>6,250,096</b>	<b>6,479,381</b>	<b>6,558,881</b>	<b>1.2%</b>

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

**SCHOLARSHIP AND LOAN TRUST FUND  
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023- 24	% CHANGE
8825	Scholarship Donations	1,045,477	1,079,706	1,162,479	1,170,000	0.6%
8826	Other Non-Profit Contributions					0.0%
8861	Interest/Invest Inc	23,272	11,454	109,094	110,000	0.8%
8889	Other Student Fees	5,758	3,094		-	0.0%
	<b>Total Donations &amp; Others</b>	<b>1,074,507</b>	<b>1,094,254</b>	<b>1,271,573</b>	<b>1,280,000</b>	<b>0.7%</b>
8981	Transfer in - General Unrestricted	31,050		88,399		0.0%
8982	Transfer in - General Restricted		51,137	62,220		0.0%
8989	Transfer in - Associated Students	15,200	27,001	6,459		0.0%
8990	Transfer in - Trust Fund	409,245				0.0%
8991	Transfer in - Scholarship Trust	12,145				0.0%
	<b>Total Transfers In</b>	<b>467,640</b>	<b>78,138</b>	<b>157,078</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Revenue</b>	<b>1,542,147</b>	<b>1,172,392</b>	<b>1,428,651</b>	<b>1,280,000</b>	<b>-10.4%</b>
7383	Transfer out - Scholarship Trust	409,244				0.0%
7501	Payments to Students	1,240,614	1,137,018	1,198,881	1,200,000	0.1%
	<b>Total Scholarship/Support</b>	<b>1,649,858</b>	<b>1,137,018</b>	<b>1,198,881</b>	<b>1,200,000</b>	<b>0.1%</b>
5902	Testing Services	594	495	485	500	100.0%
5908	Bank Service Fees					0.0%
	<b>Total Other Operating Expense</b>	<b>594</b>	<b>495</b>	<b>485</b>	<b>500</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>1,650,452</b>	<b>1,137,513</b>	<b>1,199,366</b>	<b>1,200,500</b>	<b>0.1%</b>
	<b>Total Surplus (Deficit)</b>	<b>(108,305)</b>	<b>34,879</b>	<b>229,285</b>	<b>79,500</b>	<b>100.0%</b>

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2023-24

DATE: September 8, 2023

SUBJECT: Adoption Budget 2023-2024

**BACKGROUND:**

The California Code of Regulations requires the governing board of each community college district to adopt a final budget on or before September 15th of each year. The Annual Budget for 2023-24 presents our anticipated expenses, unavoidable cost increases, and anticipated state and local revenue.

**Adoption Budget for 2023-24**

The 2023-24 Adoption Budget is based on General Fund Unrestricted, General Fund Restricted, and other projected revenue and resources totaling \$298,026,592. This amount represents the sum of our state apportionment, local revenue, transfers, and fees.

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

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

Section 1 In accordance with Title 5, California Code of Regulations, Section 58196 the Board of Trustees of the San Francisco Community College District hereby adopts the Annual Budget for 2023-24, hereafter termed the Adoption Budget of the San Francisco Community College District, as detailed on Community College District forms and summarized by fund, purpose, and amount as follows:

Section 2 Any action taken by the Board of Trustees at its meeting September 8, 2023, shall be incorporated in the 2023-24 Adoption Budget and a copy of the 2023-24 Adoption Budget with modifications shall be placed in the official files of the Board of Trustees.

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

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

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

Section 6 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized and obligated to the Administrative Provisions as contained in the attachment to this resolution entitled, Administrative Provisions, 2023-24.

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

Section 1 The General Fund - Restricted portion of the San Francisco Community College District Adoption Budget contains appropriation of categorical funds from various granting agencies, thru RFP's, Apportionment, Allocations, Subcontracts, Sub- Recipient Agreements, Fee Based Programs, Property rentals and overhead. Such appropriation shall be increased or decreased in accordance with the amount made available during the year 2023-24 by cash receipts or allocations from the State of California or by amounts carried over from the prior fiscal year.

Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

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

Section 1 The Child Development Fund portion of the San Francisco Community College District Adoption Budget contains appropriations of categorical funds from California Department of Education thru RFP's, Subcontracts, Sub- Recipient Agreements or gifts from various donors. Such appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2023-24 by cash receipts or allocations from the State of California.

Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

## **Administrative Provisions 2023-24**

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

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

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

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

Section 5 That whenever the San Francisco Community College District shall receive for a special purpose from the United States of America, the State of California, or from any public or semi- public agency, or from any private person, firm or corporation any money or property to be converted into money, there shall be set up in the accounting records of the San Francisco Community College District, a special fund or account evidencing the amount received and specifying the special purposes for which it has been received and for which it is held. Such an



account or fund shall be maintained as long as any portion of said money or property remains. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received.

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

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

**RECOMMENDATION:**

**RESOLVED:** Any and all changes from the Tentative Budget adopted by the Board of Trustees at its meeting June 23, 2023, have been incorporated into this final Adoption Budget.

**FURTHER BE IT RESOLVED:** That the Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to execute any and all documents on behalf of the District to effectuate this resolution and implementation of the 2023-24 Adoption Budget.

Approved by:

**TRUSTEES**

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

**Yes**

**No**

**STUDENT TRUSTEE**

Heather Brandt