2022-23

ADOPTION BUDGET

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

50 Frida Way * San Francisco, Ca. 94112

Yes No

Board and Administration

BOARD OF TRUSTEES

Dr. Brigitte Davila.....President
John Rizzo .....Vice President
Aliya Chisti .....Member
Dr. Murrell Green..... Member
Thea Selby…….Member
Shanell Williams ..... Member
Alan Wong ....Member
Malinalli Villalobos.....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

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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.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

Budget Criteria (Guiding Principles) and Assumptions

- The 2022-23 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; and,
- Manage reserves and liabilities prudently and responsibly

- **Assumptions**

General Assumptions

- The 2022-23 Adoption Budget will be balanced.
- The 2022-23 budget has been developed taking into consideration that the District continues to receive stability funding, and that we will need to continue to evaluate our enrollment and student needs to develop sustainable operating, instructional, and student services programming.
- The district will maintain at least a 5% General Fund cash reserve.

Revenue Assumptions

- 6.56% Cost of Living adjustment
- Increase to SCFF base funding model
- Increase of $2 million in Sales Tax Revenue

Expenditure Assumptions

- Increase to Program Review funding ($1M)
- Funding to improve the district Registration System ($1M)
- Funding for Professional Development activities ($250k)
- Allocation for Conference Travel ($150K)
- Increase in Campus utilities ($400K)
- Funding for Commencement ($100K)
- Allocation for Shared Cost of Districtwide Elections ($1M)
- Funding for Deferred Maintenance ($2.6M)
- Funding for Technology Refresh ($2.6M)
- InterFund Transfer for 1% Unallocated Balance ($1.9M)
- Increase of student aides ($1M)

2022-23 Governor's Budget Highlights

Apportionments & Funding Formula

- $600 million ongoing base increase
- $493 million or 6.56% Cost of Living Adjustment
- 0.5% Growth (approximately 5,500 FTES)
- Creates new funding floor at the end of the 2024-25 budget year. Starting in 2025-26, districts will receive the greater of what they would receive under the funding formula or what they received in total revenues in 2024-25.

Institutional Support

- $650 million one-time institutional block grant
- $834.4 million for facilities maintenance and energy projects
- Extends sunset date on Economic and Workforce Development Program by 2 years.
- $25 million ongoing for data security and protections
- $75 million one-time for security network upgrades
- $105 million one-time for the implementation of common course numbering system (implement AB 1111 of 2021).
- $65 million to implement transfer reform (AB 928 of 2021).
- $150 million to increase student retention rates and enrollments
- $10 million to support campus financial aid offices
- $64 million one-time for equitable placement and achievement (AB 1705 & 1187 of this session)
- $25 million for purchase of software to help with intersegmental curricular pathways

Student Support

- $200 million ongoing to the Student Success and Completion Grant
- Increases to categorical programs:
    - $25.7 million for MESA
    - $25 million for EOPS
    - $10 million for CARES
    - $25 million for DSPS
    - $3 million for Puente
    - $1 million ongoing and $179,000 one-time for Umoja
- $25 million to expand promise program to all full-time students (except those that already have degrees or certificates)
- $20 million for emergency financial aid for AB 540 students
- $30 million to support the Higher Up program for formerly incarcerated
- $30 million for the Native American student Success and Support Program
- $130 million for healthcare-focused vocational pathways for English language learners

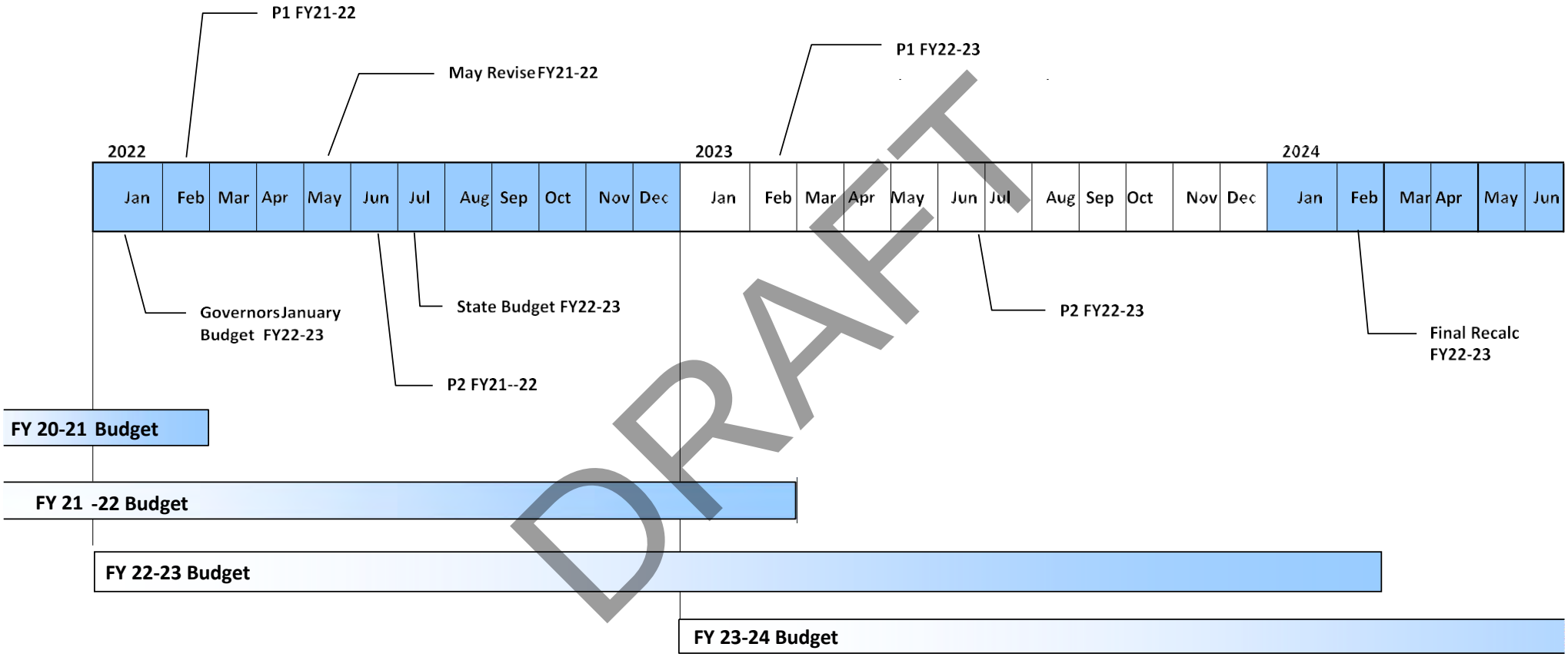
- $45 million for California Healthy School Meals Pathway Program
- $25 million Student Equity and Achievement program
- $30 million for the NextUp program for foster youth
- $1.1 million for A2MEND
- $10 million Rapid Rehousing program
- $10 million to support basic needs centers
- $8 million to support the Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program
- $15 million for the Rising Scholars program
- Implementation of the Cal Grant Equity Framework in the 2024-25 award year

Employee Support

- $200 million ongoing for support of the Part-Time Faculty Office Healthcare Program
- $10 million to establish the Classified Employee Summer Assistance Program
- $10 million to support Equal Employment Opportunity best practices
- COLA to support Academic Senate, Part-Time Faculty Office Hours, and Part-Time Faculty Compensation Categorical Programs.
- Funding provided in block grant may be used for professional development

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

STATE BUDGET PROCESS AND TIMELINE



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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-2023

SUMMARY OF FUNDS
REVENUES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
GENERAL	161,836,961	172,311,496	166,242,136	177,589,497	6.8%
RESTRICTED	40,725,447	52,350,243	44,658,218	50,268,947	12.6%
TOTAL GENERAL FUND	202,562,408	224,661,739	210,900,355	227,858,444	8.0%
CHILD DEVELOPMENT	808,345	759,889	1,146,909	1,326,086	15.6%
CAFETERIA	945,907	790,281	866,718	1,100,000	26.9%
PARCEL TAX	19,490,064	19,518,892	19,620,828	19,934,937	1.6%
CAPITAL OUTLAY	3,782,759	2,080,055	9,121,370	23,849,430	161.5%
SELF-INSURANCE	3,719,842	3,722,311	3,805,324	6,700,000	76.1%
SCHOLARSHIP AND LOAN TRUST	1,326,471	1,542,147	1,172,392	1,100,000	(6.2%)
STUDENT FINANCIAL AID TRUST	21,383,769	23,554,436	29,922,598	16,816,673	(43.8%)
TOTAL OTHER FUNDS	51,457,157	51,968,011	65,656,139	70,827,126	7.9%
TOTAL REVENUE	254,019,565.04	276,629,749.31	276,556,493.94	298,685,569.91	8.0%

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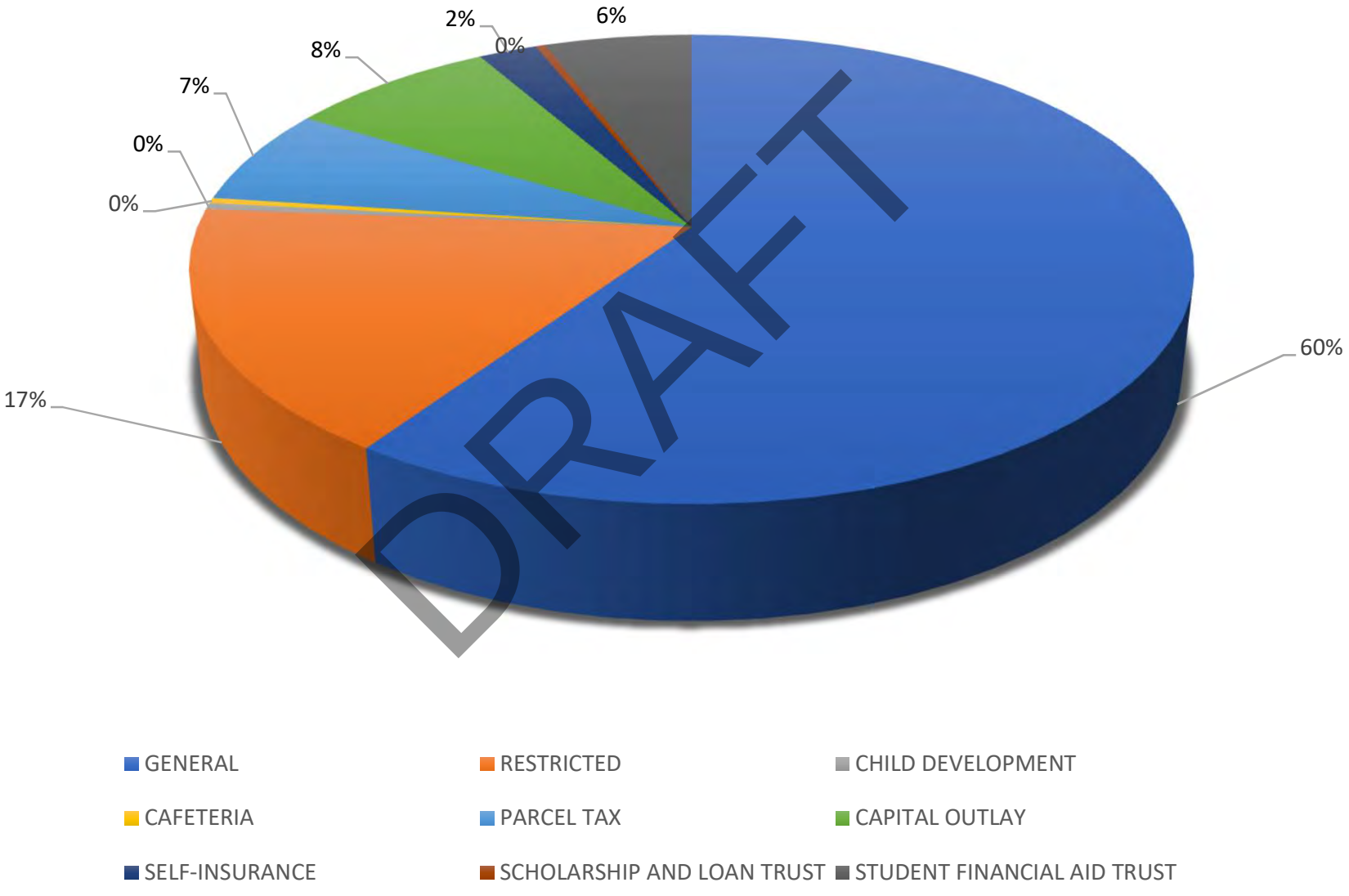
SUMMARY OF REVENUE



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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-2023

SUMMARY OF FUNDS
EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
GENERAL	163,119,782	164,424,335	153,742,368	164,938,375	7.3%
RESTRICTED	40,725,447	52,350,243	44,658,218	50,268,947	12.6%
TOTAL GENERAL FUND	203,845,229	216,774,578	198,400,586	215,207,322	8.5%
CHILD DEVELOPMENT	975,511	765,514	976,077	1,337,123	37.0%
CAFETERIA	945,907	790,281	866,718	1,100,000	26.9%
PARCEL TAX	19,490,062	19,518,635	19,620,828	19,934,937	1.6%
CAPITAL OUTLAY	5,668,689	1,295,001	457,797	30,298,564	6,518.3%
SELF-INSURANCE	6,790,806	5,641,762	3,647,972	6,700,000	83.7%
SCHOLARSHIP AND LOAN TRUST	1,249,873	1,650,452	1,137,513	1,100,000	(3.3%)
STUDENT FINANCIAL AID TRUST	21,649,339	23,825,030	30,259,341	16,816,673	(44.4%)
TOTAL OTHER FUNDS	56,770,187	53,486,675	56,966,246	77,287,297	35.7%
TOTAL EXPENDITURE	260,615,416	270,261,253	255,366,833	292,494,619	14.5%

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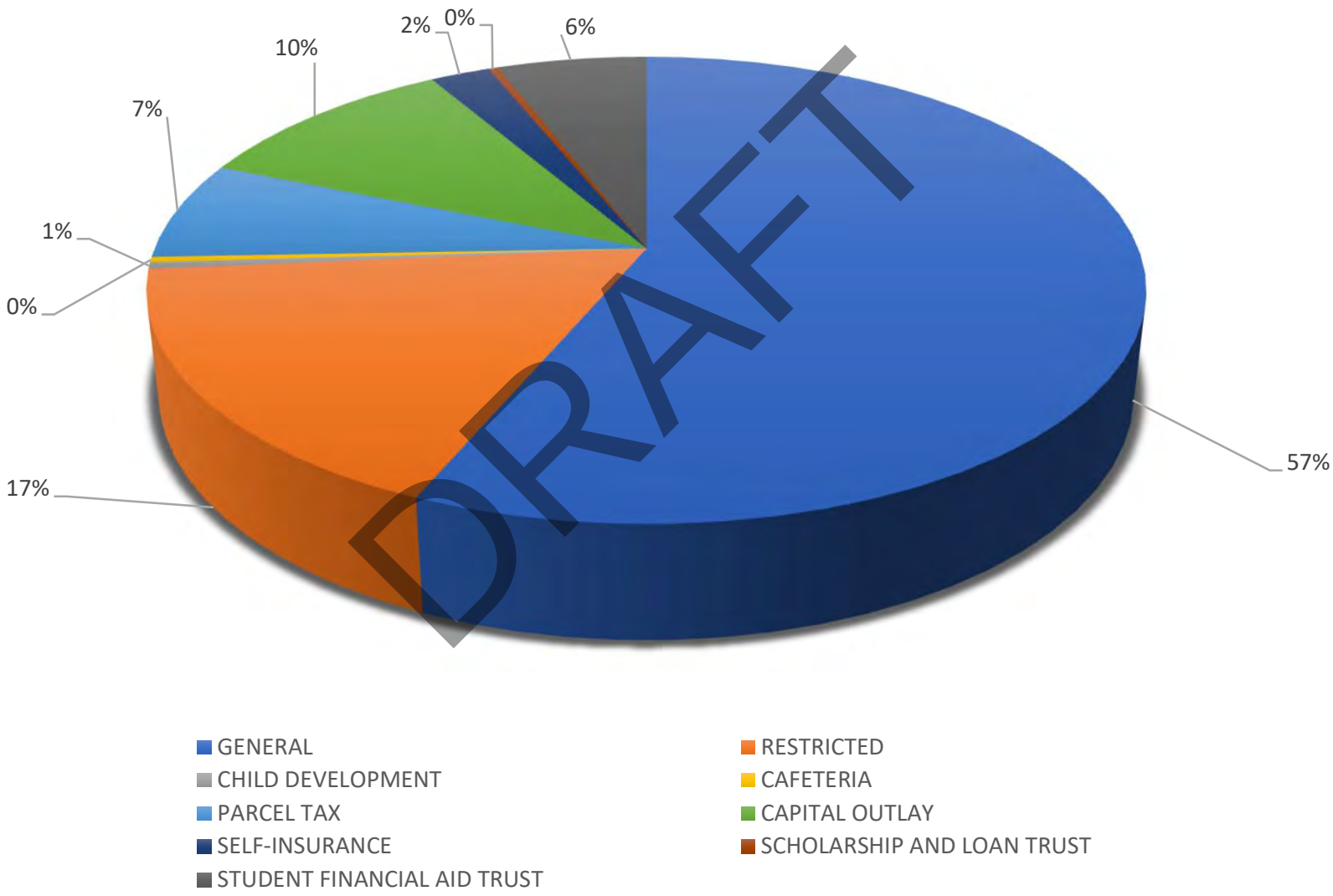
SUMMARY OF EXPENDITURES



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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

2022-23 ADOPTION BUDGET

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.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

2022-23 ADOPTION BUDGET

General Fund – Unrestricted (Fund Type 15) Designated

Fund Type 15 - Unrestricted General Funded (Designated)

Fund Type 15 represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs such as those programs accounted for in this fund. Notably, such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations, or user fees. Sub-fund 15 is reported to the State as a part of the unrestricted general fund.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
FACULTY					
Instructors - Regular	41,967,067	41,726,678	35,033,212	33,383,082	(4.7%)
Instructors - Hourly	21,821,876	16,962,503	14,136,230	14,192,657	0.4%
Noninstructional - Regular	10,191,172	10,938,872	8,941,159	11,211,557	25.4%
Noninstructional - Hourly	3,279,956	2,490,824	2,095,753	1,408,446	(32.8%)
Total Faculty	77,260,071	72,118,877	60,206,353	60,195,742	(0.0%)
CLASSIFIED					
Staff - Regular	33,624,571	34,372,570	33,723,765	32,452,695	(3.8%)
Instructional - Regular	2,249,228	2,509,936	2,840,656	2,905,845	2.3%
Classified Temp/Overtime	4,871,983	2,652,131	2,748,490	4,504,698	63.9%
Instructional Aides and Contractual	517,630	497,726	533,774	481,313	(9.8%)
Total Classified	41,263,412	40,032,363	39,846,685	40,344,552	1.2%
Administrators	6,960,808	6,692,776	5,654,269	5,486,602	(3.0%)
TOTAL SALARIES	125,484,291	118,844,016	105,707,308	106,026,896	0.3%

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
OPERATING EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
SUPPLIES					
Books	1,431	330	72	72	0.7%
Supplies	717,435	526,394	718,842	437,298	(39.2%)
Uniforms	43,970	20,290	66,986	41,095	(38.7%)
Total Supplies	762,836	547,014	785,900	478,465	(39.1%)
SERVICES					
Consulting/Services	3,643,756	3,845,714	2,958,503	4,421,171	49.4%
Travel	142,570	21,051	83,182	241,121	189.9%
Postal	5,656	8	2,000	3,000	50.0%
Insurance	2,895,937	1,903,640	5,087,853	3,125,368	(38.6%)
Utilities	3,111,485	1,832,882	2,281,432	3,420,317	49.9%
Leases/Maintenance/Repair	3,433,166	5,258,755	4,800,447	5,501,632	14.6%
Legal	554,478	1,424,457	589,901	516,109	(12.5%)
Total Services	14,851,519	15,466,103	17,970,818	18,927,966	5.3%
EQUIPMENT					
Site Improvements		-	-	2,600,000	100.0%
Books/Media	150,150	73,109	73,904	49,340	(33.2%)
Furniture/Fixtures	87,255	28,813	474,412	2,703,456	469.9%
Total Equipment	237,405	101,922	548,315	5,352,796	876.2%
Total Operating Expense	15,851,760	16,115,039	19,305,033	24,759,228	28.3%

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
PUBLIC RETIREMENT					
STRS	12,173,481	18,520,198	9,260,756	9,768,726	5.5%
PERS	423,004	460,811	369,941	564,303	52.5%
OASDI/Medicare	4,145,057	4,024,689	3,827,854	4,073,123	6.4%
Unemployment	61,054	79,914	570,079	693,961	21.7%
Workers' Comp	1,923,142	1,853,251	1,643,532	3,384,585	105.9%
OPEB Retiree Expense	76,687	32,295	10,159,618	10,800,000	6.3%
OPEB Accrual	258,212	12,749	910,799	2,123,993	133.2%
SF Retirement	8,476,416	9,276,959	8,128,162	7,310,521	(10.1%)
Total Public Retirement	27,537,053	34,260,865	34,870,741	38,719,214	11.0%
Health/Dental/Life	13,793,370	14,734,010	13,484,804	15,367,974	14.0%
TOTAL BENEFITS	41,330,422	48,994,875	48,355,545	54,087,188	11.9%

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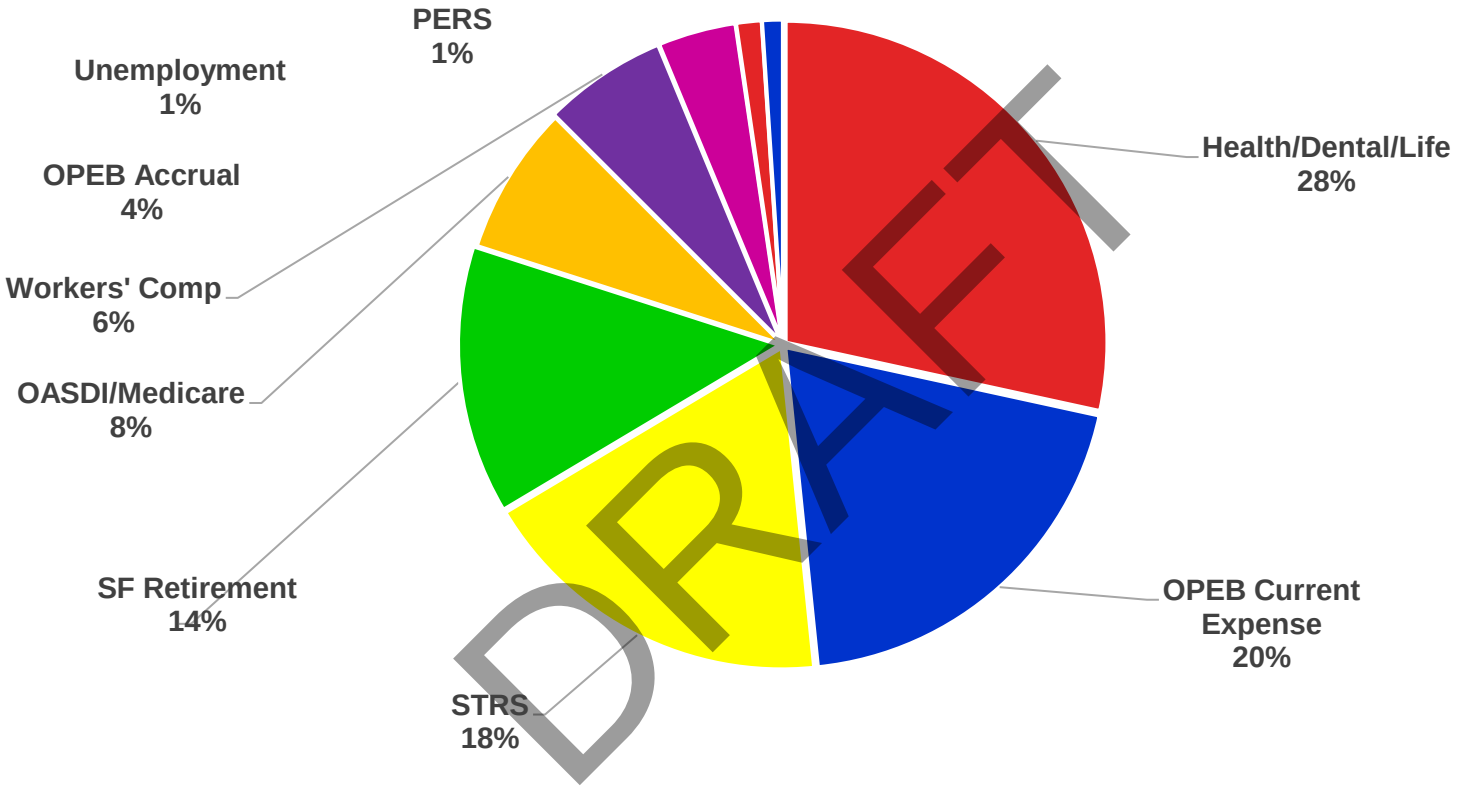
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
BUDGETED BENEFITS



CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

PARCEL TAX
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Parcel Tax	19,490,064	19,518,892	19,620,828	19,934,937	1.6%
Total Revenue	19,490,064	19,518,892	19,620,828	19,934,937	1.6%
EXPENDITURES					
Academic Salaries	10,793,830	10,702,131	10,760,735	10,930,391	1.6%
Classified Salaries	2,035,422	2,623,689	2,638,056	2,679,648	1.6%
Benefits	4,637,254	3,492,986	3,512,113	3,567,486	1.6%
Supplies & Materials	8,578	1,285	1,292	1,312	1.6%
Services & Other Operating	1,864,828	2,623,810	2,638,178	2,679,772	1.6%
Equipment	150,150	74,734	75,143	76,328	1.6%
Total Expenditures	19,490,062	19,518,635	19,625,517	19,934,937	1.6%
Transfers Out	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	2	257	(4,689)	-	0.0%
Beginning Cash Balance	4,430	4,432	4,689	-	0.0%
ENDING CASH BALANCE	4,432	4,689	-	-	0.0%

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	91,902,778	93,190,555	90,502,035	92,964,161	2.7%
Local Revenues	70,160,030	69,745,368	75,468,936	84,625,335	12.1%
Parcel Tax	19,490,064	19,518,892	19,620,828	19,934,937	1.6%
Transfers In	-	10,036,869	271,165	-	(100.0%)
Total Revenue	181,552,872	192,491,684	185,862,964	197,524,434	6.3%
EXPENDITURES					
Academic Salaries	84,220,879	78,811,653	65,860,623	65,682,344	(0.3%)
Classified Salaries	41,263,412	40,032,363	39,846,685	40,344,552	1.2%
Benefits	41,273,793	48,983,916	48,355,545	54,087,188	11.9%
Supplies & Materials	762,836	547,014	785,900	478,465	(39.1%)
Services & Other Operating	14,851,519	15,466,103	17,970,818	18,927,966	5.3%
Equipment	237,405	101,922	548,315	5,352,796	876.2%
Total Expenditures	182,609,844	183,942,971	173,367,885	184,873,312	6.6%
Transfers Out	489,542	790,281	8,335,957	12,589,877	51.0%
Excess of Revenue Over Expenditures	(1,546,514)	7,758,432	4,159,123	61,245	(98.5%)
Beginning Fund Balance	1,143,617	(402,897)	7,355,535	11,514,658	56.5%
ENDING CASH FUND BALANCE	(402,897)	7,355,535	11,514,658	11,575,903	0.5%

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
EXPENDITURES BY ORGANIZATION

INSTRUCTIONAL PROGRAMS

Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
5110	Vice Chancellor Academic Affairs	644,457	644,579	1,003,098	2,910,251	190.1%
5120	Summer/Intersession	12,891	14,078	3,502		(100.0%)
5130	Tenure Review	270,077	280,226	301,014	260,541	(13.4%)
5153	NSF-Biolink-MPICT	360	-	-	-	0.0%
5161	Multicultural Infusion Project	58,190	-	-	-	0.0%
5163	Grow Your Own	27,516	-	-	-	0.0%
5211	Enrollment Management & Instruction	397,082	200,689	165,295	450,402	172.5%
5221	School Deans Office	34,095	4,345	175	-	(100.0%)
5231	Workforce and Centers Office	96,473	-	1,001	-	(100.0%)
5232	Working Adult Degree Program	(5,000)	-	-	-	0.0%
5510	TMI(Technology Mediated Instruction	936,568	952,936	978,215	695,013	(29.0%)
5520	TLC(Technology Learning Center)	331,547	151,290	181,307	183,648	1.3%
7108	Aircraft Maintenance	438,189	133,164	122,438	44,903	(63.3%)
7112	Automotive	1,469,895	1,501,498	1,242,189	1,011,978	(18.5%)
7114	Trade Skills	52,023	40,655	32,638	-	(100.0%)
7117	Fashion	667,252	577,418	331,003	385,709	16.5%
7124	Hospitality	19,604	-	-	-	0.0%
7138	Culinary Arts & Hospitality	2,042,342	1,801,504	1,432,671	1,807,988	26.2%
7155	Environmental Hort & Floristry	(947,308)	(591,372)	813,559	759,265	(6.7%)
7161	Administration Justice	795,565	732,833	704,193	1,002,460	42.4%
7162	Fire Science Technology	648,306	506,516	645,245	516,072	(20.0%)
7175	Eco Dev	16,721	16,850	-	-	0.0%
7178	Strong Workforce Program	-	-	732	-	(100.0%)
7182	Labor & Community Studies	163,550	145,974	80,006	62,291	(22.1%)
7184	Apprenticeship Program	218,809	188,838	214,767	95,347	(55.6%)
7208	Architecture	830,077	772,926	581,155	541,313	(6.9%)

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
7212	Computer Networking and Information	1,483,324	1,636,672	1,457,099	1,616,407	10.9%
7214	Computer Science	1,874,354	1,713,853	1,370,581	1,651,162	20.5%
7216	Astronomy	438,913	430,097	351,249	322,642	(8.1%)
7224	Biological Sciences	3,207,828	3,286,496	2,967,294	2,962,345	(0.2%)
7225	Habitat Restoration Center	2,686	-	-	-	0.0%
7232	Chemistry	2,239,497	2,059,212	1,707,966	1,802,559	5.5%
7235	MESA Program	159,146	161,397	147,529	163,994	11.2%
7248	Earth Sciences	499,185	531,775	373,852	423,957	13.4%
7255	Engineering & Tech - Biotech	307,932	324,047	219,577	180,830	(17.6%)
7257	Engineering & Technology	1,368,906	1,010,588	1,022,167	1,104,766	8.1%
7260	Physics	1,415,921	1,409,975	1,142,282	1,026,123	(10.2%)
7264	School of Science, Tech, Engr&Math	372,392	372,036	357,881	394,952	10.4%
7272	Mathematics	6,434,135	6,230,684	5,344,817	5,883,539	10.1%
7274	Math-Bridge	3,648	-	-	-	0.0%
7308	Asian American Studies	326,502	332,756	287,822	325,615	13.1%
7312	Asian Studies	66,593	101,039	76,532	67,601	(11.7%)
7318	Behavioral Sciences	2,441,735	2,417,272	2,043,418	2,236,270	9.4%
7320	DSPS - Disabled Stdnt Prog & Serv	1,125,517	1,252,922	1,119,192	1,434,306	28.2%
7324	Interdisciplinary Studies (IDST)	689,647	732,887	619,446	643,239	3.8%
7330	Latin American and Latino/a Studies	554,750	546,837	450,482	464,454	3.1%
7334	Child Development & Family Studies	2,649,758	2,790,174	2,531,074	2,550,991	0.8%
7338	Philippines Studies	141,552	160,819	139,913	137,399	(1.8%)
7342	Social Sciences	2,973,545	3,067,492	2,607,259	3,190,920	22.4%
7347	Transitional Studies	2,196,731	1,715,060	1,619,527	2,225,565	37.4%
7349	Credit Recovery	2,732	-	-	-	0.0%
7350	Women's & Gender Studies	282,386	293,495	283,442	351,185	23.9%
7354	School of Soc & Beh Sci & Diversity	342,537	330,573	319,185	342,842	7.4%
7362	African-American Studies	77,728	150,812	158,331	198,312	25.3%
7383	CDC Ocean - Phelan	-	-	-	-	0.0%
7384	CDC Mission - Valencia	-	-	2,148	-	(100.0%)
7421	Business/Office Tech/Small Business	4,864,527	4,202,218	3,494,086	3,264,563	(6.6%)
7504	Art	2,581,899	2,046,777	1,601,807	1,561,682	(2.5%)
7508	Broadcast Electronic Media Arts	971,628	911,895	861,827	719,239	(16.5%)

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
7512	English	8,183,992	8,039,566	7,231,957	5,677,295	(21.5%)
7513	CA Careers Pathway (CCPT)	(3,103)	-	-	-	0.0%
7514	Communication Studies	1,214,370	1,228,355	1,041,608	1,085,896	4.3%
7516	Cinema	809,454	837,927	746,624	985,247	32.0%
7520	World Languages & Cultures	2,940,928	2,347,080	2,047,681	2,080,791	1.6%
7524	LGBT Studies	247,566	260,395	204,981	257,694	25.7%
7525	School of English & Foreign Languag	304,615	332,143	307,391	357,809	16.4%
7528	Visual Media Design	1,491,591	1,499,738	1,316,384	1,227,585	(6.7%)
7534	Journalism	206,201	220,605	209,405	226,122	8.0%
7538	Music	1,536,898	1,328,326	1,163,574	836,740	(28.1%)
7542	Older Adults	305,750	88,276	79,429	73,394	(7.6%)
7546	Photography	1,115,336	1,117,908	803,882	937,355	16.6%
7550	Theater Arts	822,141	769,115	597,277	560,883	(6.1%)
7554	School of Liberal Arts	125,059	5,207	114,158	127,534	11.7%
7558	Channel 75	52,808	67,951	48,855	53,507	9.5%
7560	Library Information Technology	39,432	54,153	46,139	189,649	311.0%
7612	ESL	13,077,522	11,134,944	9,035,986	9,150,033	1.3%
7616	Citizenship	-	12,230	-	-	0.0%
7620	Institute for International Student	1,029	85,337	3,406	-	(100.0%)
7630	Foreign Students/Internatl Students	205,741	222,092	187,527	276,692	47.5%
7660	School of ESL & International Educa	107,170	177,068	356,164	118,342	(66.8%)
7704	Consumer Education	314	-	-	-	0.0%
7708	Dental Assisting	352,670	326,678	302,456	367,981	21.7%
7712	Dental Laboratory Tech	(3,336)	-	-	-	0.0%
7720	Health Education	1,853,726	1,606,151	1,337,313	1,350,933	1.0%
7725	Nursing-RN	2,177,112	2,183,740	2,033,323	2,581,205	26.9%
7728	Nursing - Licensed Vocational	1,871,227	1,987,114	1,504,926	2,068,631	37.5%
7734	Women's Athletics	(2,508)	(1,019)	41,651	36,399	(12.6%)
7735	Men's Athletics	1,081	4,931	127,793	133,818	4.7%
7736	Physical Education & Dance	4,903,421	4,506,517	3,794,430	4,071,212	7.3%
7741	Radiation Oncology Technology	89,083	73,537	63,535	656,995	934.1%
7742	Radiologic Sciences	564,194	586,256	570,037	199,674	(65.0%)
7744	HIV/STD Education Office	113,418	117,271	122,785	141,291	15.1%

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
7750	School of Allied Health, PE & Socia	263,758	327,785	231,503	270,842	17.0%
7756	Health Care Tech	1,474,480	1,482,015	1,564,754	2,261,633	44.5%
7770	Athletics	-	-	9,373	151,693	1,518.4%
7901	Workforce-Coordination	-	51,114	-	-	0.0%
7905	Workforce-Work Study	-	481	-	-	0.0%
8140	Academic Administration - Civc Cent	57,096	60,535	65,248	65,348	0.2%
8240	Academic Admin - Southeast	95,095	129,802	122,366	6,320	(94.8%)
8340	Academic Admin - Chnatwn/NB	130,550	130,260	139,153	187,195	34.5%
8440	Academic Admin - Mission	456,110	402,687	313,993	516,406	64.5%
8540	Academic Administration - Dwntwn	541,592	522,179	507,523	409,502	(19.3%)
8740	Academic Admin - Evans	140,743	166,474	292,160	94,750	(67.6%)
8840	Academic Admin - John Adams	426,767	448,893	447,085	439,037	(1.8%)
ɔtal Instructional Programs		99,608,004	93,236,621	82,645,822	88,208,078	6.7%
STUDENT SERVICES						
4010	Vice Chancellor Student Development	171,527	3,465	117	100,038	85,169.3%
4024	Associate Dean A (Non Credit)	1,128,657	1,109,770	1,106,581	1,024,040	(7.5%)
4026	A & R Dean's Office - Credit	3,083,975	2,767,696	2,800,522	3,408,071	21.7%
4042	Financial Aid Office	1,727,228	1,596,710	1,632,331	1,712,902	4.9%
4048	F/A - Scholarship	3,240	-	-	-	0.0%
4060	Outreach Services	429,804	288,162	178,175	116,845	(34.4%)
6110	Matriculation Office	-	116	-	-	0.0%
6120	Testing	195,803	174,859	120,220	129,417	7.7%
6126	GED/Assessment Center	92,832	99,092	105,772	112,603	6.5%
6240	Articulation	191,230	195,659	188,709	239,778	27.1%
6250	Mentoring&Service-Learning	51,135	-	-	-	0.0%
6320	Retention Program	(850)	-	-	-	0.0%
6410	Dean of Student Support Services	286,152	13,140	-	-	0.0%
6420	CDPC	1,297	395	-	-	0.0%
6430	Learning Assistance Programs	1,199,042	1,015,200	999,052	918,975	(8.0%)
6434	Puente	(497)	-			0.0%
6435	Tulay	187,773	169,814	143,266	160,793	12.2%
6440	EOPS	525,924	551,206	553,315	477,404	(13.7%)

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
6450	Homelessness Program	(3,737)	3,919	1,000	1,091	9.1%
6460	Student Health	-	329,801	128,060	142,885	11.6%
6464	African Am Scholastic Pgm	536,313	582,562	494,859	806,052	62.9%
6466	Transfer Counseling	3,705	-	-	-	0.0%
6467	Asian Amer Pacific Student Success	682,339	726,887	694,198	790,148	13.8%
6468	Latino Services Network	551,895	552,812	512,484	611,624	19.3%
6472	Continuing Student Counseling	3,168,493	3,205,095	2,452,085	2,499,863	1.9%
6474	New Student Counseling	2,978,509	2,956,183	2,243,967	2,385,936	6.3%
6479	VETS - Veteran Resource Center	112,078	147,846	164,518	167,112	1.6%
6500	Student Activities	363,683	379,154	381,971	406,282	6.4%
8150	Student Services - Civic Center	101,605	110,828	13,204	(1,543)	(111.7%)
8250	Student Services - Southeast	7,772	-	-	-	0.0%
8350	Student Services - Chntwn/NB	232,832	183,394	168,803	190,475	12.8%
8450	Student Services - Mission	252,610	203,895	253,311	178,638	(29.5%)
8550	Student Services - Dwntwn	82,371	107,663	71,290	-	(100.0%)
8750	Student Services - Evans	54,701	58,973	70,941	-	(100.0%)
8850	Student Services - John Adams	88,935	94,607	102,410	118,342	15.6%
9320	Library & Learning Resources	3,886,381	3,365,154	3,293,537	3,302,018	0.3%
9330	Language Center	166,366	170,536	167,820	189,642	13.0%
9340	Listening Center	89,004	55	189	5,285	2,696.1%
9342	Inst. Res - Audio Visual	31,008	10,053	10,100	15,489	53.4%
9360	Library & Learning Resources Center	2,081,506	2,435,727	2,252,399	1,894,975	(15.9%)
9500	Instructional Computer Lab	1,836,314	1,949,364	2,081,881	2,104,187	1.1%
Total Student Services		26,578,953	25,559,792	23,387,089	24,209,368	3.5%
INSTITUTIONAL SUPPORT						
2	Academic Senate	434,265	459,975	425,441	333,171	(21.7%)
4	Board of Trustees	230,684	108,898	132,673	131,717	(0.7%)
20	Chancellor's Office	1,958,070	2,033,805	1,414,753	1,707,752	20.7%
30	Accreditation	73,194	182,569	181,357	160,735	(11.4%)
40	Public Information	50,723	153,402	169,332	233,744	38.0%
50	Research and Planning	747,171	724,735	663,876	520,374	(21.6%)
51	Grant Development	192,908	180,598	228,514	243,240	6.4%

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
70	General Counsel Office	455,831	630,389	585,184	611,883	4.6%
74	Title 5/EEO/ADA Compliance Office	233,765	89,377	497	542	9.1%
77	Coronavirus Emergency	-	139,574	150,091	-	(100.0%)
79	Guided Pathways	-	-	11,174	-	(100.0%)
120	Vice Chancellor Admn/Finance	339,417	546,959	446,592	390,439	(12.6%)
130	Facilities Planning	292,588	1,071,964	355,409	178,739	(49.7%)
1105	Administrative Services - Regular	805,645	810,725	625,793	719,149	14.9%
1500	District Business Services - Office	355,550	378,379	53,366	52,157	(2.3%)
1510	Budget	261,283	104,947	138,641	284,572	105.3%
1520	Purchasing	462,425	486,286	500,210	371,864	(25.7%)
1530	Payroll	1,960,156	2,350,031	2,043,938	2,120,713	3.8%
1545	Controller	1,486,983	1,582,095	1,543,102	1,464,287	(5.1%)
1546	Grant Fiscal Services	308,568	335,634	356,442	388,302	8.9%
1550	Sr VC Admin & Student Affairs	328	-	-	-	0.0%
2010	Human Resources - General	4,958,125	5,224,192	4,609,716	4,988,910	8.2%
2058	Professional Development	71,982	45,796	9,832	3,477	(64.6%)
2060	Staff Diversity-Relations	-	51	-	10,600	0.0%
2510	ITS-Administration	7,728,356	9,523,480	9,586,185	11,642,890	21.5%
2520	ITS-Special Projects	256,354	(27)	-	-	0.0%
2525	ITS-Telephone	546,354	432,047	346,017	347,857	0.5%
3000	Employee Relations	324,653	286,817	311,744	334,166	7.2%
3020	AFT Release Time	487,681	462,411	425,350	337,403	(20.7%)
3522	Utilities	2,611,100	1,543,888	1,962,923	1,272,936	(35.2%)
3524	Other Services	3,403,005	2,905,174	3,069,750	2,970,435	(3.2%)
3542	M&R - Buildings	1,453,840	1,828,041	1,733,510	2,147,411	23.9%
3544	M&R - Grounds	1,290,180	811,601	909,931	1,254,270	37.8%
3546	M&R - Scheduled Maintenance	237,239	871,199	802,955	818,083	1.9%
3562	College Services	336,407	326,112	401,232	508,080	26.6%
3564	Mail Services	242,878	246,017	275,647	272,597	(1.1%)
3566	Public Safety	4,327,707	4,638,899	4,629,425	4,475,714	(3.3%)
3569	Custodial Services	8,876,918	8,130,700	7,816,053	6,134,731	(21.5%)
4900	Central Services	5,091,441	14,354,036	17,436,712	22,546,497	29.3%
4940	Unrepresented Classifed Staff Development	1,428	1,544	1,749	818	(53.2%)

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Organization	Organization Title	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
4950	Noninstr Staff Ret Inctve	-	1,698,295	-	-	0.0%
4960	Instr Staff Ret Inctve	-	6,219,162	-	-	0.0%
4970	Represented Classifed Tuition Reimbursement	13,635	12,887	9,434	7,137	(24.3%)
8002	President Campus and Centers	233,811	235,717	224,973	232,152	3.2%
8160	Institutional Sup - Civic Center	63,131	60,536	65,248	65,917	1.0%
8180	TRC/SLIAG(ABE)	59,057	52,837	-	-	0.0%
8260	Institutional Sup - Southeast	95,916	96,657	-	-	0.0%
8360	Institutional Sup - Chntwn/NB	426,693	432,246	392,834	344,455	(12.3%)
8412	MISSION-NEW	155,556	155,556	-	-	0.0%
8460	Institutional Sup - Mission	28,499	32,388	69,693	36,479	(47.7%)
8560	Institutional Sup - Dwntw	197,691	158,834	129,417	53,911	(58.3%)
8760	Institutional Sup - Evans	58,908	333	62,006	185	(99.7%)
8860	Institutional Sup - John Adams	95,123	96,852	91,498	89,869	(1.8%)
9110	College Publications	438,764	461,008	431,990	317,254	(26.6%)
9210	Contract Education	592,210	494,445	510,197	513,580	0.7%
9220	City Extension	449,092	-	336,680	125,453	(62.7%)
9230	College for Teens	30,404	38,360	-	52,063	0.0%
9610	Inst Res - Broadcasting	589,823	564,662	543,596	636,967	17.2%
9900	Organization for Revenue Use only	(623)	(9,666,536)	112,293	186	(99.8%)
Total Institutional Support		56,422,887	65,146,558	67,334,974	72,455,865	7.6%
TOTAL EXPENDITURES		182,609,844	183,942,971	173,367,885	184,873,312	6.6%

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SAN FRANCISCO COMMUNITY COLLEGE
DISTRICT 2022-23 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 2022-23 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCCO. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and, subsequently, the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted, and budget augmentations are brought forward for Board action.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
FEDERAL RESOURCES					
ABE 231/Workforce Investment Program	1,035,635	912,485	912,485	912,485	0.0%
College Apprentice Program	12,751	-	-	-	0.0%
COVID 19 Response Block Grant	167,706	921,812		-	0.0%
CTE Transitions	46,195	-	-	-	0.0%
Federal College Work Study	894,180	785,917	432,944	800,000	84.8%
HEERF Institutional Fund	528,647	17,617,583	6,695,692	5,455,712	(18.5%)
HEERF MSIs	-	187,358	9,684	-	(100.0%)
NSF Advanced Technological Ed	-	-	56,054	60,000	7.0%
NSF Collaborative Research Biotech	81,370	77,369	-	-	0.0%
NSF- Growing CTE/STEM Teachers	122,266	132,625	102,861	-	(100.0%)
NSF Work-Based Biotechnology Ed	-	-	92,587	95,000	2.6%
Perkins Title 1C Program	930,331	1,021,794	730,559	735,747	0.7%
Project TRANSLATES	-	-	6,633	196,585	2,863.9%
Sonoma County CCR Project	-	-	177,568	689,786	288.5%
Title IV-E Training Program	1,056,536	907,629	815,856	815,856	0.0%
TRIO Writing Success Project	443,327	417,001	403,580	410,000	1.6%
WIA-CCCCO-TANF	74,427	70,937	73,913	73,913	0.0%
TOTAL FEDERAL FUNDS	**5,393,371**	**23,052,510**	**10,510,414**	**10,245,084**	**(2.5%)**
STATE RESOURCES					
Adult Education Block Grant	3,183,137	2,448,736	3,187,353	3,939,377	23.6%
Basic Skills Initiative	1,378,062	1,296,595	1,346,853	1,420,438	5.5%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

DRAFT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
Bay Region Navigator Program	56,100	-	-	-	0.0%
Board of Financial Aid Program	686,741	686,982	619,879	631,311	1.8%
CA Apprenticeship Initiative	208,241	162,274	-	-	0.0%
CA College Promise	1,522,028	1,401,036	1,426,641	1,630,934	14.3%
CAI Pre-Apprenticeship & Job Training	186,742	105,978	-	-	0.0%
Cal Fresh Outreach SB65	-	-	36,602	-	(100.0%)
CAL Recycle	86,314	-	-	-	0.0%
CalWORKs State Program	440,454	417,374	345,410	379,685	9.9%
Campus Safety & Sexual Assault Allocation	1,131	-	-	15,700	0.0%
Chafee Grant	91,431	65,000	33,750	60,000	77.8%
CIRM Stem Cell Training Program	391,335	341,382	406,514	448,400	10.3%
COVID 19 Response Block Grant State	-	-	1,337,398	-	(100.0%)
Culturally Competent Faculty Dev	-	-	32,117	18,317	(43.0%)
Disabled Student Program and Services	1,998,962	1,964,454	2,032,180	3,249,143	59.9%
EDG Emergency Dreamer's Grant	-	213,030	-	-	0.0%
EEO Best Practice	-	-	16,264	192,069	1,080.9%
EEO Staff Diversity Program	40,324	38,730	24,034	151,024	528.4%
Emergency Financial Assistance Program	-	690,000	385,000	1,565,399	306.6%
EOPS CARE Program	136,381	133,870	155,213	149,876	(3.4%)
EOPS Program	1,479,895	1,566,882	1,824,402	2,405,829	31.9%
EWD - COE from RSCCD	245,995	22,653	263,994	250,000	(5.3%)
EWD-COE from CCCCO	-	335,333	64,667	400,000	518.6%
Financial Aid Technology	79,374	1,290	69,262	67,768	(2.2%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
Foster and Kinship Care Education	68,480	79,695	54,106	36,357	(32.8%)
FT Student Success Grant Fund	1,303,386	1,362,488	1,723,398	80,000	(95.4%)
Guided Pathways	731,854	414,118	228,652	563,562	146.5%
Hunger Free Campus	168,919	0	50,199	16,732	(66.7%)
Incarcerated Student Reentry Program	22,848	46,879	42,997	-	(100.0%)
Innovation in Higher Education	27,119	47,359	46,558	46,558	0.0%
ISPIC- Life Science & Biotech Program	15,000	-	-	-	0.0%
Matriculation SSSP	4,913,002	4,729,274	4,425,062	4,900,000	10.7%
Mental Health Support Program	108,049	22,028	-	412,526	0.0%
MESA Program	57,133	18,580	64,760	210,844	225.6%
Restricted Lottery Allocation	945,711	462,758	770,854	770,854	0.0%
Retention and Enroll Outreach SB 85	-	-	268,721	2,758,709	926.6%
RN Retention Program	136,522	294,771	215,646	215,646	0.0%
SFDPH Mental Health Certificate Program	255,000	255,000	255,000	255,000	0.0%
Strong Workforce CTE Program	2,780,746	931,100	1,969,738	2,000,000	1.5%
Strong Workforce Program	2,446,294	2,701,544	2,905,744	2,689,554	(7.4%)
Student Equity	2,587,445	2,382,604	2,455,051	2,600,000	5.9%
Teacher Prep Pipeline Program	173,334	-	-	-	0.0%
The Puente Project	2,713	428	170	3,000	1,666.8%
Undocumented Resource Liaisons	-	-	230,438	166,614	(27.7%)
Veterans Resource Center Fund	17,194	222,173	377,867	400,000	5.9%
TOTAL STATE FUNDS	**28,973,396**	**25,862,397**	**29,692,491**	**35,101,226**	**18.2%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

DRAFT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
LOCAL RESOURCES					
Burton Book Fund	-	1,098	4,000	4,000	0.0%
California Humanities Project	-	8,000	(2,482)	3,000	(220.9%)
CCC Nursing Program Relief Fund	-	11,645	-	-	0.0%
CCSF Children's Council	-	-	54,623	55,000	0.7%
CCSF-Wells Fargo Math & Science Program	6,080	30,047	-	-	0.0%
Center for Excellence Program Income	-	155	-	-	0.0%
Child Care Center COVID Fund	-	-	3,605	10,680	196.2%
Children's Council - First 5 17-18	-	7,335	-	-	0.0%
Children's Council-Class Plus	-	2,544	-	-	0.0%
Cafeteria Fund	945,907	790,281	866,718	1,100,000	26.9%
Dream Center	-	71,098	65,250	8,130	(87.5%)
El Camino CCD - ETP 13-14	177,615	-	-	-	0.0%
Electric Bicycle Locker Project	32,000	-	-	-	0.0%
ESL Processing Fees	11,747	12,330	-	-	0.0%
Free City College Program	2,118,869	665,380	665,396	666,000	0.1%
Genentech Foundation Bioscience Program	170,000	200,000	152,225	200,000	31.4%
Haas Foundation for Bridge to Succeed	54,995	-	36,446	-	(100.0%)
Haas Foundation for Guided Pathways	62,063	7,316	25,553	-	(100.0%)
Haas Jr. Foundation ACUE Prof Dev	50,380	-	-	-	0.0%
Haas Professional Development Program	32,846	1,202	-	-	0.0%
Institute for International Students	804,793	516,363	357,286	400,000	12.0%
Jewish Vocational Services	32,019	-	-	-	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

DRAFT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
Koret Foundation Student Success Program	-	11,935	98,148	346,241	252.8%
Korte Foundation COVID Emergency Fund	-	22,000	2,500	-	(100.0%)
Leong Man Way Scholar	2,140	-	-	-	0.0%
MAA-Student Health Center	95,105	129,393	15,084	15,084	0.0%
Makerspace Internship Program	2,107	-	-	-	0.0%
Metro Innovation Award Fund	3,195	192,608	195,390	72,000	(63.2%)
Microsoft Corp Fund	-	-	47,553	17,405	(63.4%)
MOEWD Gen Fund-City Build Academy	-	428,946	387,800	500,000	28.9%
Parking Fund	532,265	(477,305)	548,045	663,642	21.1%
San Francisco Airport Commission	61,481	-	-	-	0.0%
SF Family Child Care Assoc Fund	-	735	-	-	0.0%
SF Mayor's Off-TV Broadcasting	153,854	164,034	155,986	160,000	2.6%
SFCCD Safety Officer's Training	12,356	1,085	12,280	50,000	307.2%
SFDHS - CalWORKs Baseline	213,116	-	-	-	0.0%
SFDPH/CBHS Drug & Alcohol Cert Prog	-	159,494	159,093	159,093	0.0%
SFHSA - Professional Dev Prog	139,816	-	-	-	0.0%
SFUSD 2015-2017	10,543	20,982	-	-	0.0%
Skilled Trade Training	-	29,850	-	-	0.0%
Student Health Fees	1,502,783	1,139,069	1,274,970	1,274,970	0.0%
Tech SF Occupational Skills Training	-	-	90,298	284,000	214.5%
Telephone & Web Services	48,463	30,000	30,000	30,000	0.0%
Training, Tech Assist & Assessment	-	-	53,283	100,000	87.7%
UMOJA Community Education	9,724	2,500	10,921	10,854	(0.6%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
Veterans Services	(4,805)	6,090	8,135	8,135	0.0%
West Ed PITC Training	-	4,476	-	-	0.0%
Yosemite CCD-Child Dev Training Con	23,128	34,932	3,923	-	(100.0%)
TOTAL LOCAL FUNDS	**6,358,679**	**3,435,336**	**4,455,313**	**5,038,234**	**13.1%**
TOTAL RESTRICTED PROGRAMS	**40,725,447**	**52,350,243**	**44,658,218**	**50,384,544**	**12.8%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

2022-23 ADOPTION BUDGET

Parking Services Fund (Fund 12)

Parking Services Fund (Fund 12)

The Parking Services Fund has been established for the receipt and accounting of parking revenues (fees and fines) and expenditures associated with parking—including safety, transportation and District police services. Education Code Section 76360 authorizes community college districts to assess a parking fee through a daily parking fee or semester permits. Revenues collected are restricted and must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities. The College- wide Parking Lot Maintenance program supports repairs and renovations of parking areas districtwide.

Revenues generated from parking and related services are never enough to fully fund all necessary safety, transportation and police services; this situation has become more acute since the onset of COVID-19 and the resultant transition of conducting classes and services virtually. As the pandemic has caused substantial projected decreases in parking fee and fine revenue, the Adoption Budget includes substantial financial support towards the cost of providing police services at all sites from available stimulus funds.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

PARKING FUND
REVENUE AND EXPENDITURE SUMMARY

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Parking Fees	479,066	3,503	111,146	150,000	35%
Traffic Fines	105,142	6,678	17,354	35,000	102%
Transfer In-HEERF	-	836,439	-	-	0%
Total Revenue	**584,208**	**846,620**	**128,500**	**185,000**	**44%**
EXPENDITURES					
Academic Salaries	41,110	-	31,103	45,000	45%
Classified Salaries	245,944	228,512	317,034	332,886	5%
Benefits	94,132	88,204	124,530	130,757	5%
Supplies & Materials	23,153	7,334	16,181	25,000	55%
Services & Other Operating	127,926	35,084	53,317	130,000	144%
Equipment	-	-	5,880	-	(100%)
Total Expenditures and Transfers	**532,265**	**359,134**	**548,045**	**663,642**	**21%**
Excess of Revenue Over Expenditures	51,943	487,486	(419,545)	(478,642)	14%
Beginning Fund Balance	1,920,295	1,972,238	2,459,724	2,040,179	(17%)
ENDING FUND BALANCE	**1,972,238**	**2,459,724**	**2,040,179**	**1,561,537**	**(23%)**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2022-2023

Health Services Fund (Fund 12)

Health Services Fund (Fund 12)

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The District charges a flat fee of $20 for the fall and spring semester and $16 for the summer semester. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

STUDENT HEALTH FEES FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Student Health Fees	1,060,354	768,647	736,564	1,000,000	36%
Other Fees	-	22,459	-	-	0%
Transfer In	-	-	-	-	0%
Total Revenue	**1,060,354**	**791,106**	**736,564**	**1,000,000**	**36%**
EXPENDITURES					
Academic Salaries	671,119	436,880	486,769	511,107	5%
Classified Salaries	390,249	333,537	423,497	444,672	5%
Benefits	382,106	304,180	352,704	370,339	5%
Supplies & Materials	-	-	-	-	0%
Services & Other Operating	59,309	64,472	12,000	60,000	400%
Equipment	-	-	-	-	0%
Total Expenditures and Transfers	**1,502,783**	**1,139,069**	**1,274,970**	**1,386,119**	**9%**
Excess of Revenue Over Expenditures	(442,429)	(347,963)	(538,406)	(386,119)	(28%)
Beginning Fund Balance	(585,482)	(1,027,911)	(1,375,874)	(1,914,280)	39%
ENDING FUND BALANCE	**(1,027,911)**	**(1,375,874)**	**(1,914,280)**	**(2,300,399)**	**20%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

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.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	455,926	-	10,494	34,981	233.3%
Transfers In	489,981	790,281	856,224	1,065,019	24.4%
Total Revenue	945,907	790,281	866,718	1,100,000	26.9%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	279,077	446,558	458,353	429,394	(6.3%)
Benefits	140,066	248,059	239,762	279,945	16.8%
Supplies & Materials	384,497	45,707	108,624	256,214	135.9%
Services & Other Operating	124,454	49,957	57,838	126,447	118.6%
Equipment	17,813	-	2,141	8,000	273.7%
Total Expenditures	945,907	790,281	866,718	1,100,000	26.9%
Transfers Out	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	0.0%
Beginning Fund Balance	-	-	-	-	0.0%
ENDING FUND BALANCE	-	-	-	-	0.0%

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CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

CHILD DEVELOPMENT FUND (FUND 33)

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 abilityto serve students.

Fund 33 – 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.

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CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Federal Revenue	213,025	1,431	585,890	685,260	17.0%
State Revenue	330,829	758,457	464,373	402,053	(13.4%)
Local Revenue	264,491	-	96,645	238,773	147.1%
Total Revenue	**808,345**	**759,889**	**1,146,909**	**1,326,086**	**15.6%**
EXPENDITURES					
Academic Salaries	11,178	4,285	20,035	21,037	5.0%
Classified Salaries	636,876	464,890	629,580	639,000	1.5%
Benefits	295,260	290,320	318,387	324,386	1.9%
Supplies & Materials	24,022	-	1,530	83,000	5,323.3%
Services & Other Operating	8,174	6,020	6,545	269,700	4,021.0%
Equipment	-	-	-	-	0.0%
Total Expenditures and Transfers	**975,511**	**765,514**	**976,077**	**1,337,123**	**37.0%**
Excess of Revenue Over Expenditures	(167,166)	(5,626)	170,831	(11,037)	(106.5%)
Beginning Fund Balance	183,734	16,567	10,942	181,773	1,561.3%
ENDING FUND BALANCE	**16,567**	**10,942**	**181,773**	**170,736**	**(6.1%)**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

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	General Obligation Bond (restricted)

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	2,897,931	932,824	6,997,206	23,562,766	236.7%
Local Revenues	884,828	1,000,740	2,124,164	286,664	(86.5%)
Transfers	-	146,490	-	-	0.0%
Total Revenue	3,782,759	2,080,055	9,121,370	23,849,430	161.5%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	2,852,819	183,681	27,159	5,728,534	20,992.6%
Equipment	2,815,870	1,111,319	430,638	24,570,030	5,605.5%
Transfers	-	-	-	-	0.0%
Total Expenditures and Transfers	5,668,689	1,295,001	457,797	30,298,564	6,518.3%
Excess of Revenue Over Expenditures	(1,885,930)	785,054	8,663,574	(6,449,134)	(174.4%)
Beginning Fund Balance	7,116,160	5,230,230	6,015,285	14,678,858	144.0%
ENDING FUND BALANCE	5,230,230	6,015,285	14,678,858	8,229,725	(43.9%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE SUMMARY

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	4	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
Total Revenue	4	-	-	-	0.0%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	5,651	-	-	-	0.0%
Services & Other Operating	(6,546)	-	-	-	0.0%
Equipment	53,986	10,337	46,813	37,771	(19.3%)
Transfers	-	-	-	-	0.0%
Total Expenditures and Transfers	53,091	10,337	46,813	37,771	(19.3%)
Excess of Revenue Over Expenditures	(53,087)	(10,337)	(46,813)	(37,771)	(19.3%)
Beginning Fund Balance	159,258	106,171	95,834	49,021	(48.8%)
ENDING FUND BALANCE	106,172	95,834	49,021	11,250	(77.1%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	605	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
Total Revenue	605	-	-	-	0.0%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	187	-	-	-	0.0%
Equipment	2,336,116	(76,222)	-	-	0.0%
Transfers	-	-	-	-	0.0%
Total Expenditures and Transfers	2,336,303	(76,222)	-	-	0.0%
Excess of Revenue Over Expenditures	(2,335,698)	76,222	-	-	0.0%
Beginning Fund Balance	2,259,476	(76,222)	-	-	0.0%
ENDING FUND BALANCE	(76,222)	-	-	-	0.0%

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

2005 PROPOSITION A BOND - FUND 44
REVENUE AND EXPENDITURE SUMMARY

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	1,282,586	170,457	172,509	55,232	(68.0%)
Transfers	-	-	-	-	0.0%
Total Revenue	1,282,586	170,457	172,509	55,232	(68.0%)
EXPENDITURES					
Academic Salaries	483,710	318,393	-	-	0.0%
Classified Salaries	283,283	304,940	-	-	0.0%
Benefits	287,435	252,127	-	-	0.0%
Supplies & Materials	42,726	-	-	-	0.0%
Services & Other Operating	396,629	959,071	79,013	87,258	10.4%
Equipment	22,426,491	10,691,649	4,628,503	2,170,664	(53.1%)
Transfers	-	-	142,104	-	(100.0%)
Total Expenditures and Transfers	23,920,273	12,526,181	4,849,619	2,257,922	(53.4%)
Excess of Revenue Over Expenditures	(22,637,687)	(12,355,724)	(4,677,110)	(2,202,690)	(52.9%)
Beginning Fund Balance	41,873,211	19,235,524	6,879,800	2,202,690	(68.0%)
ENDING FUND BALANCE	19,235,524	6,879,800	2,202,690	-	(100.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

2020 PROPOSITION A BOND - FUND 45
REVENUE AND EXPENDITURE SUMMARY

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	300,902,047	715,012	385,790	(46.0%)
Transfers	-	-	-	-	0.0%
Total Revenue	-	300,902,047	715,012	385,790	(46.0%)
EXPENDITURES					
Academic Salaries	-	-	368,162	549,913	49.4%
Classified Salaries	-	-	405,672	605,940	49.4%
Benefits	-	-	298,482	445,834	49.4%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	-	1,400,226	330,344	44,506,186	13,372.7%
Equipment	-	14,568,916	18,481,609	76,261,047	312.6%
Transfers	-	-	-	-	0.0%
Total Expenditures and Transfers	-	15,969,142	19,884,269	122,368,920	515.4%
Excess of Revenue Over Expenditures	-	284,932,905	(19,169,257)	(121,983,130)	536.3%
Beginning Fund Balance	-	-	284,932,905	265,763,648	(6.7%)
ENDING FUND BALANCE	-	284,932,905	265,763,648	143,780,518	(45.9%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

CAPITAL OUTLAY AND BOND FUNDS - CONSOLIDATED
REVENUE AND EXPENDITURE SUMMARY

DRAFT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues	2,897,931	932,824	6,997,206	23,562,766	236.7%
Local Revenues	2,168,023	302,073,245	3,011,685	727,686	(75.8%)
Transfers	-	146,490	-	-	0.0%
Total Revenue	5,065,954	303,152,559	10,008,891	24,290,452	142.7%
EXPENDITURES					
Academic Salaries	483,710	318,393	368,162	549,913	49.4%
Classified Salaries	283,283	304,940	405,672	605,940	49.4%
Benefits	287,435	252,127	298,482	445,834	49.4%
Supplies & Materials	48,377	-	-	-	0.0%
Services & Other Operating	3,243,089	2,542,979	436,515	50,321,977	11,428.1%
Equipment	27,632,462	26,306,000	23,587,563	103,039,513	336.8%
Transfers	-	-	142,104	-	(100.0%)
Total Expenditures and Transfers	31,978,355	29,724,439	25,238,498	154,963,177	514.0%
Excess of Revenue Over Expenditures	(26,912,402)	273,428,120	(15,229,606)	(130,672,725)	758.0%
Beginning Fund Balance	51,408,105	24,495,703	297,923,824	282,694,217	(5.1%)
ENDING FUND BALANCE	24,495,704	297,923,824	282,694,217	152,021,492	(46.2%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

INTERNAL SERVICES FUND (FUND 6XX)

Fund 6xx 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)

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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 self-insurance fund. The fund revenue comes employer contribution during each payroll processing. Currently, the contribution rate is 1.5685%. The fund is used to pay insurance premium for workplace injury policy.

Sub-Fund 612 – Retiree Health Payment Pool

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 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.

CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
State Revenues					
Local Revenues					
Transfers	3,719,842	3,722,311	8,288,904	6,700,000	(19.2%)
Total Revenue	3,719,842	3,722,311	8,288,904	6,700,000	(19.2%)
EXPENDITURES					
Academic Salaries	211,597	114,263	136,797	150,000	9.7%
Classified Salaries		5,214	105,756	110,000	4.0%
Benefits	71,216	42,113	100,819	100,000	(0.8%)
Supplies & Materials	1,099				0.0%
Services & Other Operating	2,630,254	2,475,245	2,041,986	2,500,000	22.4%
Equipment	488				0.0%
Other Outgo	3,876,152	3,004,927	1,262,614	3,840,000	
Total Expenditures and Transfers	6,790,806	5,641,762	3,647,972	6,700,000	83.7%
Excess of Revenue Over Expenditures	(3,070,964)	(1,919,451)	4,640,931	-	0.0%
Beginning Fund Balance	726,663	(2,344,301)	(3,907,424)	733,507	(118.8%)
Adjustment		356,328			
ENDING FUND BALANCE	(2,344,301)	(3,907,424)	733,507	733,507	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

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.

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Interest Income	29,817	111,299	1,868	2,000	7.1%
Federal Student Financial Aid	19,725,452	17,438,067	27,143,053	14,214,673	-47.6%
State Student Financial Aid	1,545,952	1,590,245	2,515,428	2,600,000	3.4%
Interfund Transfer	82,548	4,414,825	262,249	-	-100.0%
Total Revenue	**21,383,769**	**23,554,436**	**29,922,598**	**16,816,673**	**-43.8%**
EXPENDITURES					
Classified Salaries	139,795	147,641	152,091	157,003	3.2%
Benefits	56,373	61,437	59,065	59,670	1.0%
CA Student Aid Commission			2,515,428	2,600,000	3.4%
Student Financial Aid	21,453,171	23,615,952	27,532,757	14,000,000	-49.2%
Total Expenditures	**21,649,339**	**23,825,030**	**30,259,341**	**16,816,673**	**-44.4%**
Excess of Revenue Over Expenditures (Deficit)	(265,570)	(270,594)	(336,743)	-	-100.0%
Beginning Fund Balance	1,580,237	1,362,092	1,044,073	707,330	
Prior Years Adjustment	47,425	(47,425)	-	-	
ENDING FUND BALANCE	**1,362,092**	**1,044,073**	**707,330**	**707,330**	**0.0%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
Additional Scholarship Income	1,326,471	1,074,507	1,094,254	1,100,000	0.5%
Interfund Transfer		467,640	78,138		-100.0%
Total Revenue	**1,326,471**	**1,542,147**	**1,172,392**	**1,100,000**	**-6.2%**
EXPENDITURES					
Scholarships/Support	1,244,856	1,649,858	1,137,018	1,100,000	-3.3%
Other Operating Expense	5,017	594	495		-100.0%
Total Expenditures	**1,249,873**	**1,650,452**	**1,137,513**	**1,100,000**	**-3.3%**
Excess of Revenue Over Expenditures (Deficit)	76,598	(108,305)	34,879	-	-100.0%
Beginning Fund Balance	6,247,024	6,323,622	6,215,317	6,250,196	
Prior Years Adjustment			-	-	
ENDING FUND BALANCE	**6,323,622**	**6,215,317**	**6,250,196**	**6,250,196**	**0.0%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

2022-23 ADOPTION BUDGET

DATE: September 8, 2022

SUBJECT: Adoption of 2022-23 Budget

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 2022-23 presents our anticipated expenses, unavoidable cost increases, and anticipated state and local revenue.

Adoption Budget for 2022-23
The 2022-23 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 2022-23 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 2022-23, 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, 2022, shall be incorporated in the 2022-23 Adoption Budget and a copy of the 2022-23 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.

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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, 2022-23.

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 2022-23 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 2022-23 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.

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Administrative Provisions 2022-23

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.

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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, 2022, 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 2022-23 Adoption Budget.
Approved by:

Trustees	Yes	No
Dr. Bridget Davilla, President		
John Rizzo, Vice President		
Aliya Chisti		
Dr. Murell Green		
Thea Selby		
Shanell Williams		
Alan Wong		
Student Trustee		
Malinalli Villalobos		

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