



2022-23

# Adoption Budget



San Francisco Community College  
50 Frida Kahlo Way

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23

**EXECUTIVE SUMMARY**

The following document highlights all of the proposed spending for the San Francisco Community College District for the 2022-23 fiscal year. This spending plan anticipates total revenues of approximately \$316,988,269, expected expenses of \$316,833,638, and an ending balance totaling \$154,631. Of this total, \$198,287,784 is attributable to General Fund and local revenues, with an expected \$198,287,784 in projected expenses.

Of the projected unrestricted general fund expenses, 30.36% is allocated for Certificated salaries, 20.72% for Classified salaries, 2.77% for Administrator salaries, 27.08% for benefits, 0.24% for supplies, 9.50% for operating expenses, 2.6% for operational equipment, and 6.74% for transfers and other adjustments. Total expenses for these categories are approximately 7.4% above unaudited expenses for the 2021-22 year.

Breaking down our total sources of revenue, 75.6% are General Fund resources (excluding parcel taxes), with the remaining 24.4% 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, 75%, or \$178 million, is unrestricted, with the remainder providing funding for over 75 categorical programs and services.

Total General Fund revenues for the 2022-23 year are approximately 18.1% above the level of pre-pandemic revenue received in 2019-20, with overall revenues up over 24.7% over this same time period. We show similar increases within our planned district expenditures. Our 2022-23 Adoption Budget plan fully expends all available resources with some minor savings anticipated in our Capital Outlay program.

Comparing our unrestricted General Fund revenue and expenditures to our pre-pandemic levels, total unrestricted revenue has increased by 10.1%, while expenditures have risen by 9.0%. While 2019-20 expenditures exceeded revenue by about 1%, or \$1.5 million, we have steadily begun to align our budgeted expenses to match our expected revenues. This has resulted in solvent operations for the past two fiscal years.

While our overall budgeted resources have increased, our enrollment has experienced dramatic declines. We are down approximately 48.43% in Credit full-time equivalent students (FTES) since the 2018-19 fiscal year, and down to less than one-fifth of the Non-Credit FTES in 2018-19. 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, 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 based on the information that we are aware of today. 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, and administrators who provided input and comments to the initial draft of the Adoption Budget. It was very helpful to understand your concerns. And lastly, sincerest gratitude goes out to all of my finance team as well as Chancellor's Office staff who worked tirelessly to put this document together.

Yours in Student Success,

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

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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

## 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 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 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 (TBD)
- \$14 million in Sales Tax Revenue

##### **Expenditure Assumptions**

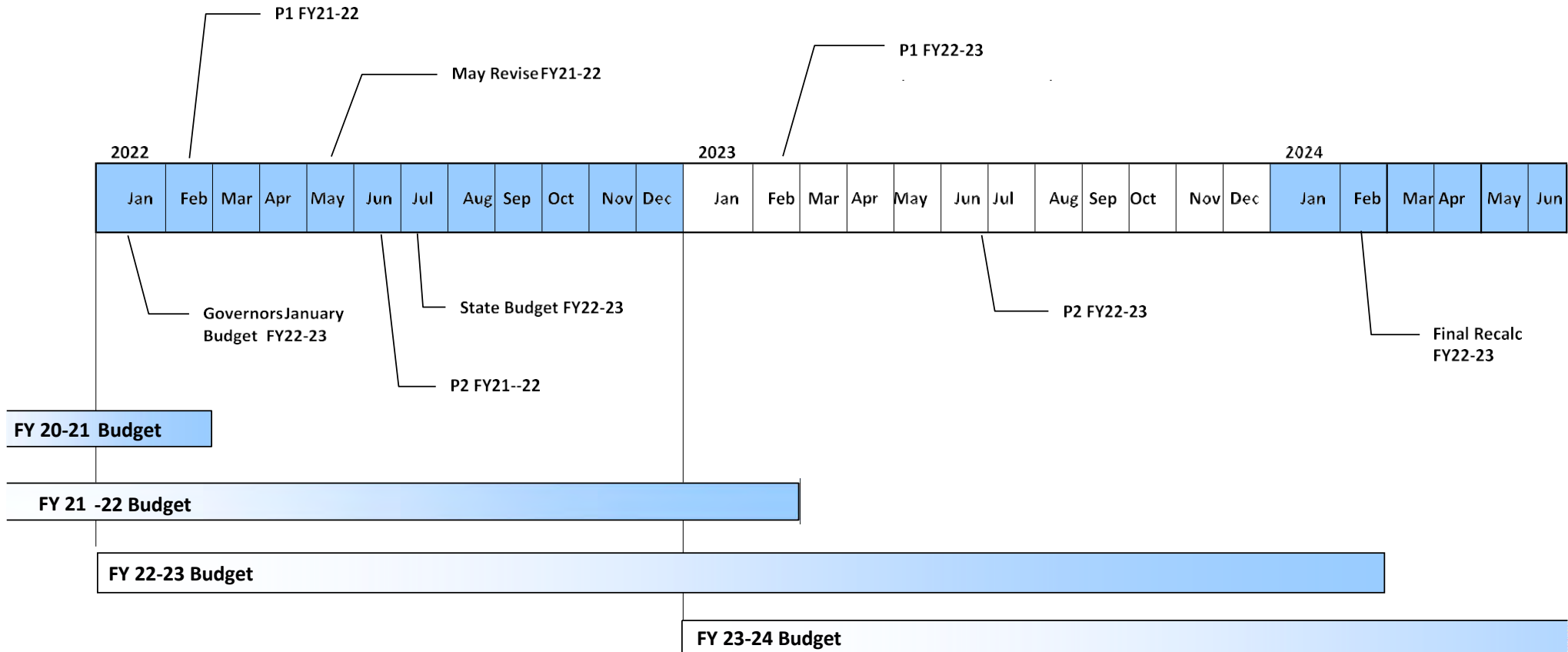
- Increase to Program Review funding (\$750K)
- Funding to improve the district Registration System (\$1M)
- Funding for Professional Development activities (\$250K)
- Allocation for Conference Travel (\$230K)
- Increase in Campus utilities (\$688K)
- Funding for Commencement (\$100K)
- Allocation for 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 for student aides (\$1M)



# SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

## STATE BUDGET PROCESS AND TIMELINE



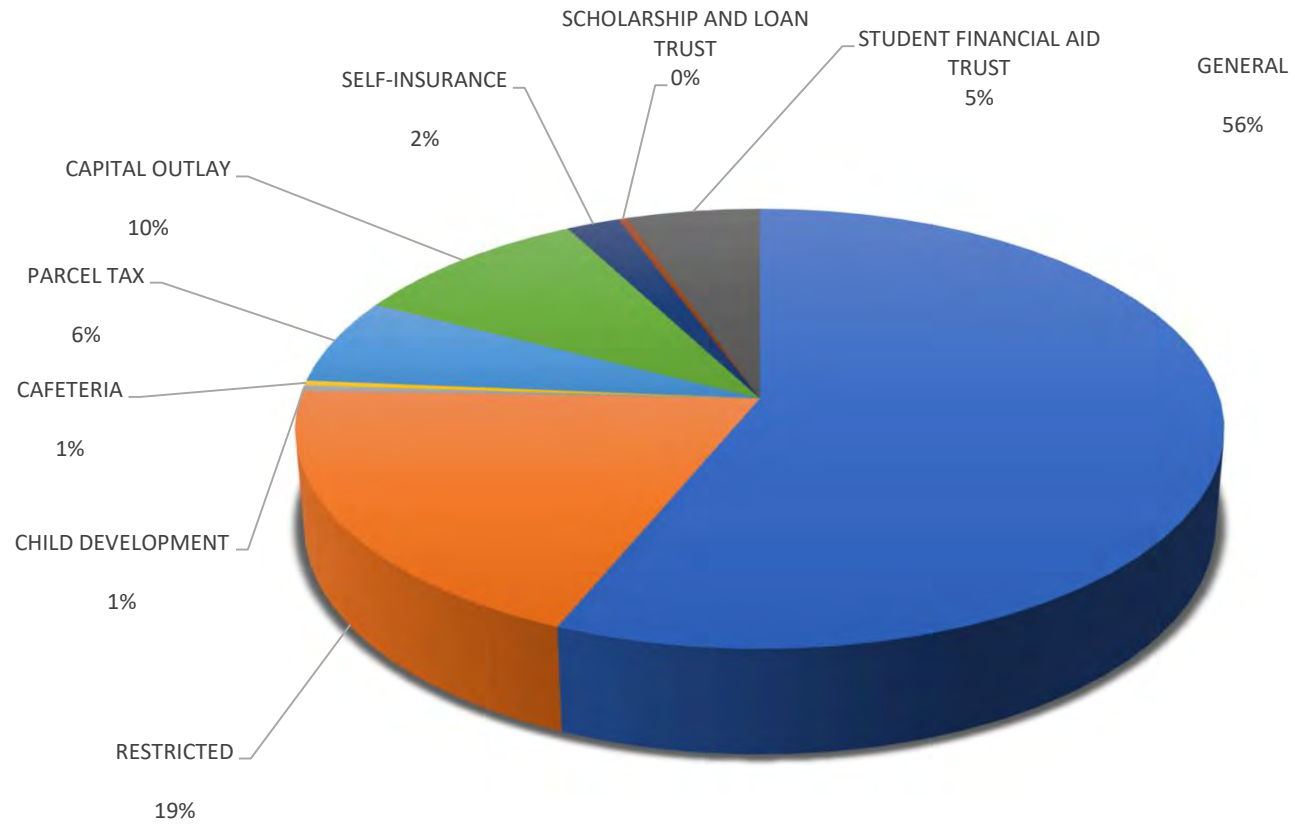
- Governor's January Proposal – Includes estimates of state revenues
- Governor's May Revise- Revised estimates of state revenues
- Final State Budget – Final state revenue.
- P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate 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**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
GENERAL	162,062,808	172,972,793	166,701,182	178,352,847	7.0%
RESTRICTED	40,725,447	52,350,243	44,658,218	61,193,494	37.0%
<b>TOTAL GENERAL FUND</b>	<b>202,788,255</b>	<b>225,323,036</b>	<b>211,359,400</b>	<b>239,546,341</b>	<b>13.3%</b>
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	19,623,204	19,934,937	1.6%
CAPITAL OUTLAY	3,782,759	2,080,055	2,506,568	30,464,232	1,115.4%
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%)
<b>TOTAL OTHER FUNDS</b>	<b>51,457,157</b>	<b>51,968,011</b>	<b>59,043,713</b>	<b>77,441,928</b>	<b>31.2%</b>
<b>TOTAL REVENUE</b>	<b>254,245,412</b>	<b>277,291,046</b>	<b>270,403,113</b>	<b>316,988,269</b>	<b>17.2%</b>

## REVENUE SUMMARY

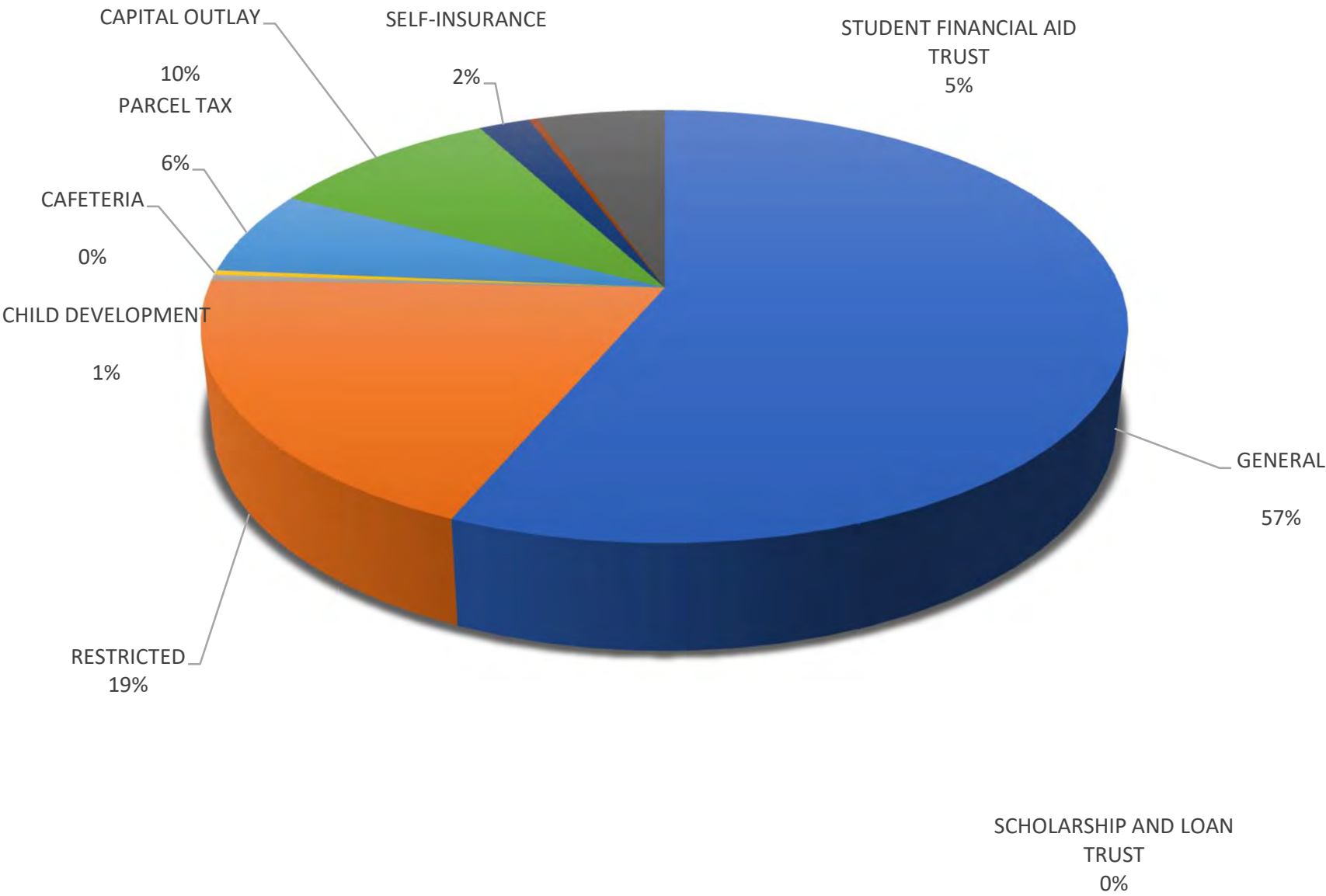


**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-2023**

**SUMMARY OF FUNDS  
EXPENDITURES**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
GENERAL	163,609,323	165,214,621	163,574,398	178,352,847	9.0%
RESTRICTED	40,725,447	52,350,243	44,658,218	61,193,494	37.0%
<b>TOTAL GENERAL FUND</b>	<b>204,334,770</b>	<b>217,564,864</b>	<b>208,232,616</b>	<b>239,546,341</b>	<b>15.0%</b>
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	19,627,894	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%)
<b>TOTAL OTHER FUNDS</b>	<b>56,770,187</b>	<b>53,486,675</b>	<b>56,973,313</b>	<b>77,287,296</b>	<b>35.7%</b>
<b>TOTAL EXPENDITURE</b>	<b>261,104,958</b>	<b>271,051,539</b>	<b>265,205,929</b>	<b>316,833,637</b>	<b>19.5%</b>

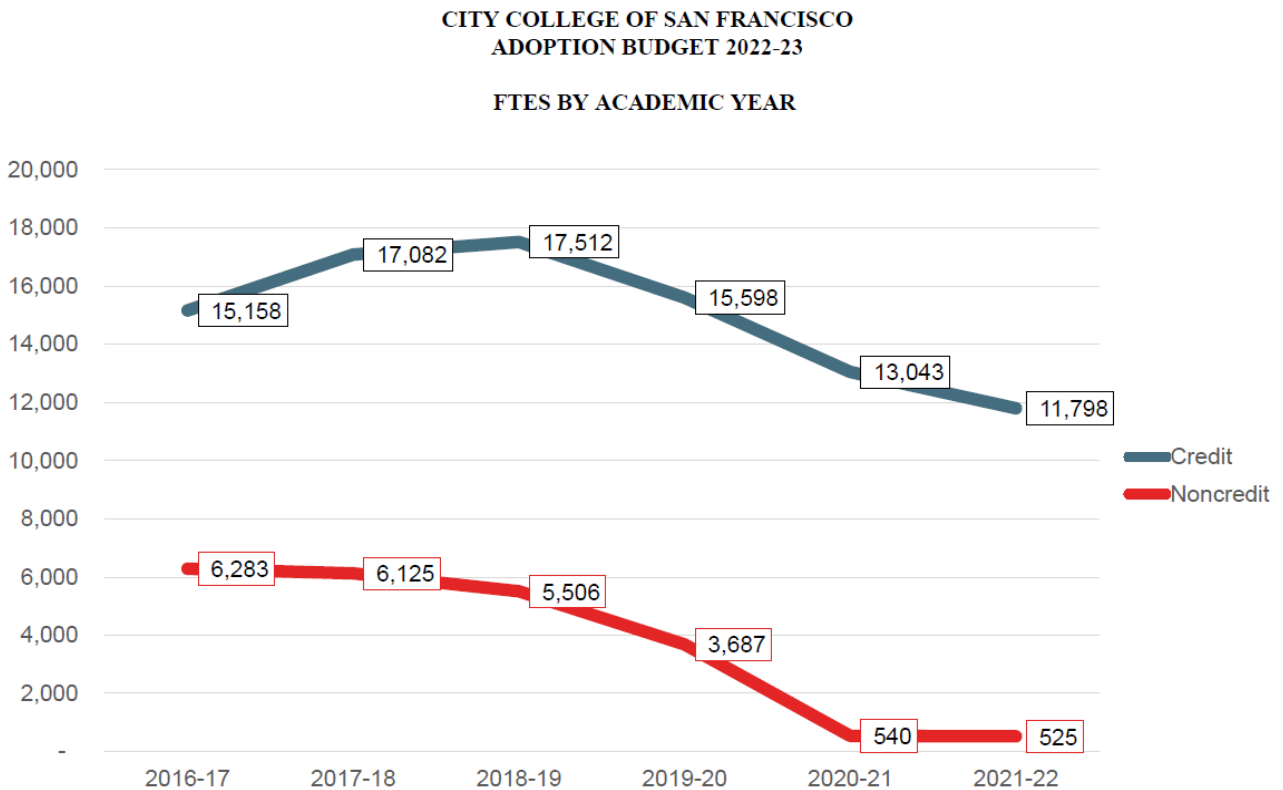
# SUMMARY OF EXPENDITURES



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

**FTES Funding Summary**

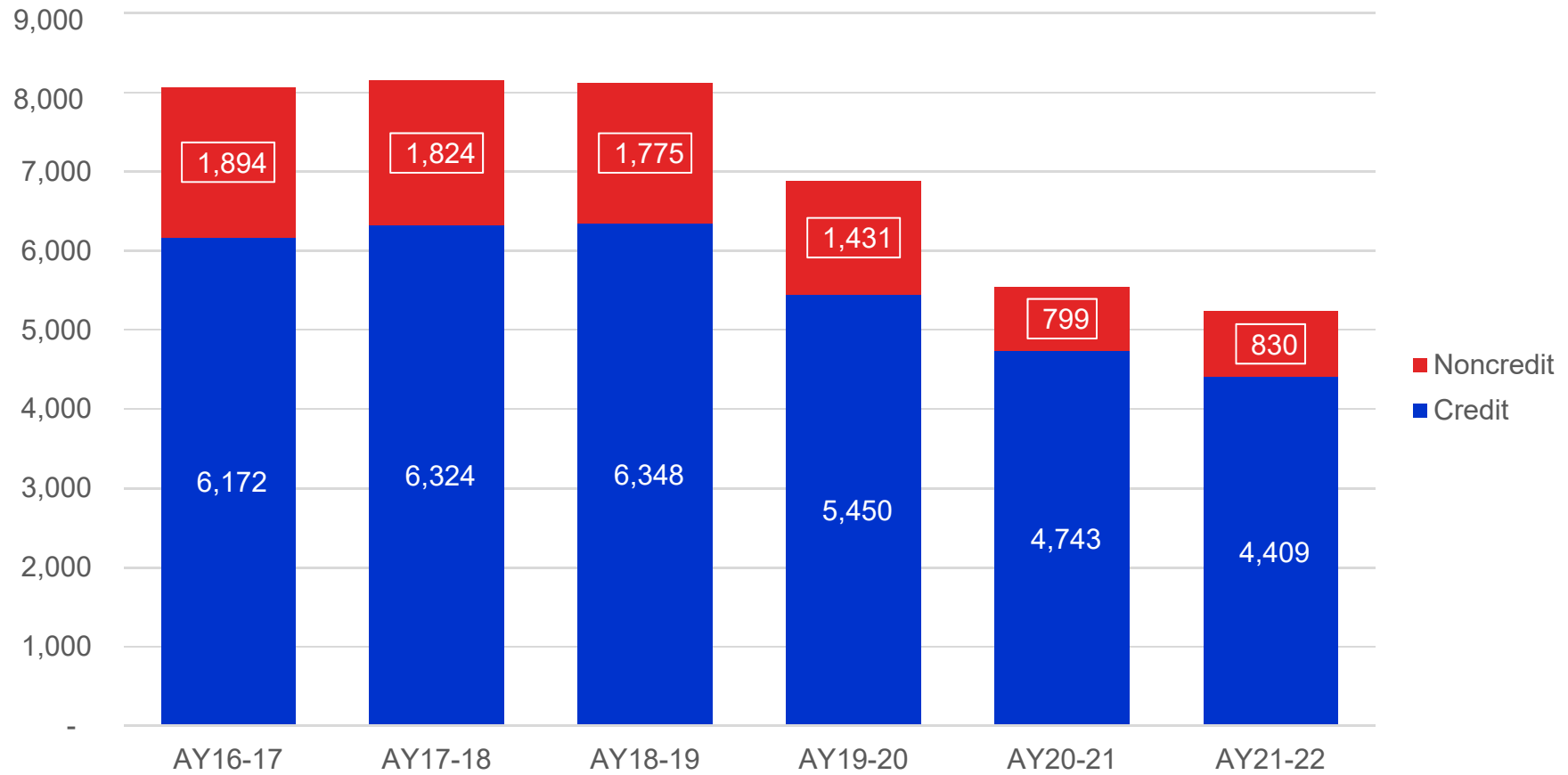
Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much of the total revenue from these sources the district is to receive.



# SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

## ADOPTION BUDGET 2022-23

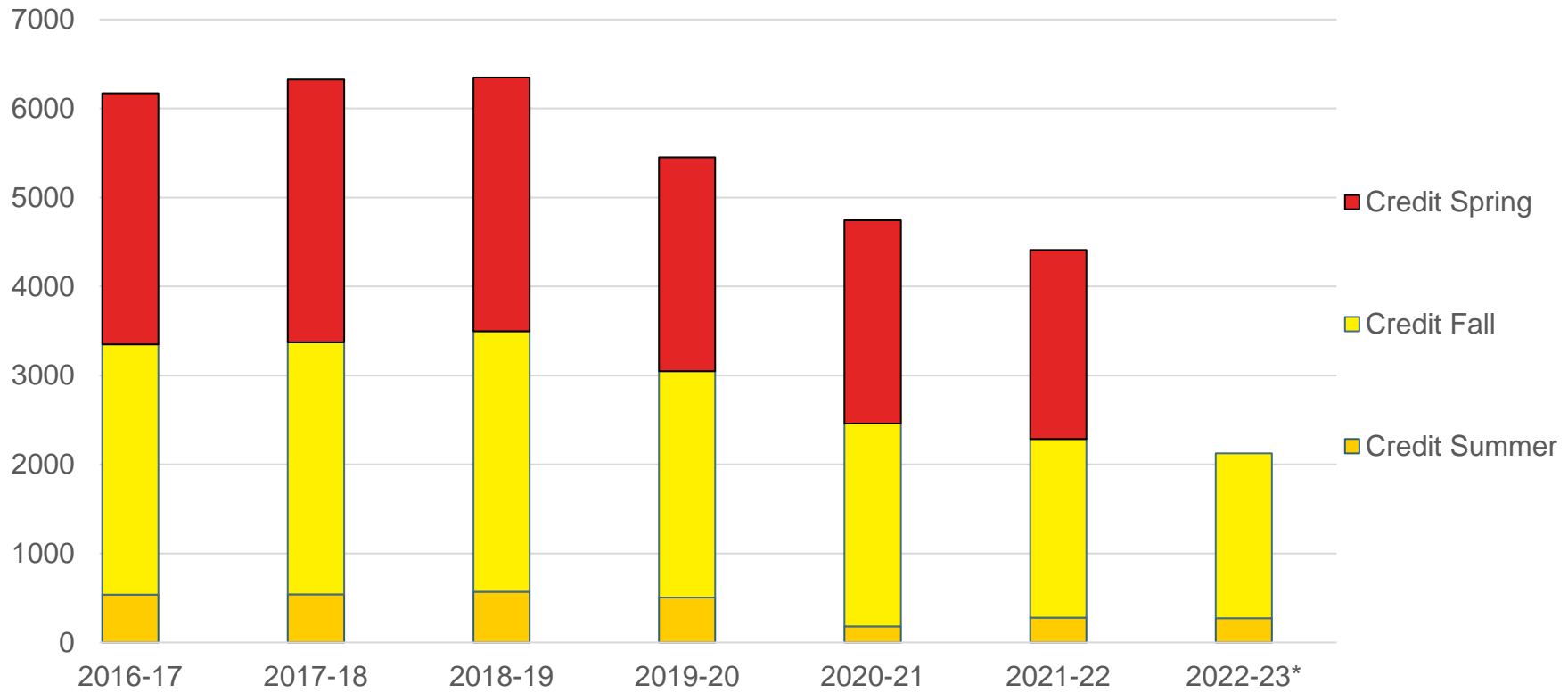
### SECTIONS BY ACADEMIC YEAR



**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**

**ADOPTION BUDGET 2022-23**

**SECTIONS BY ACADEMIC TERM CREDIT**

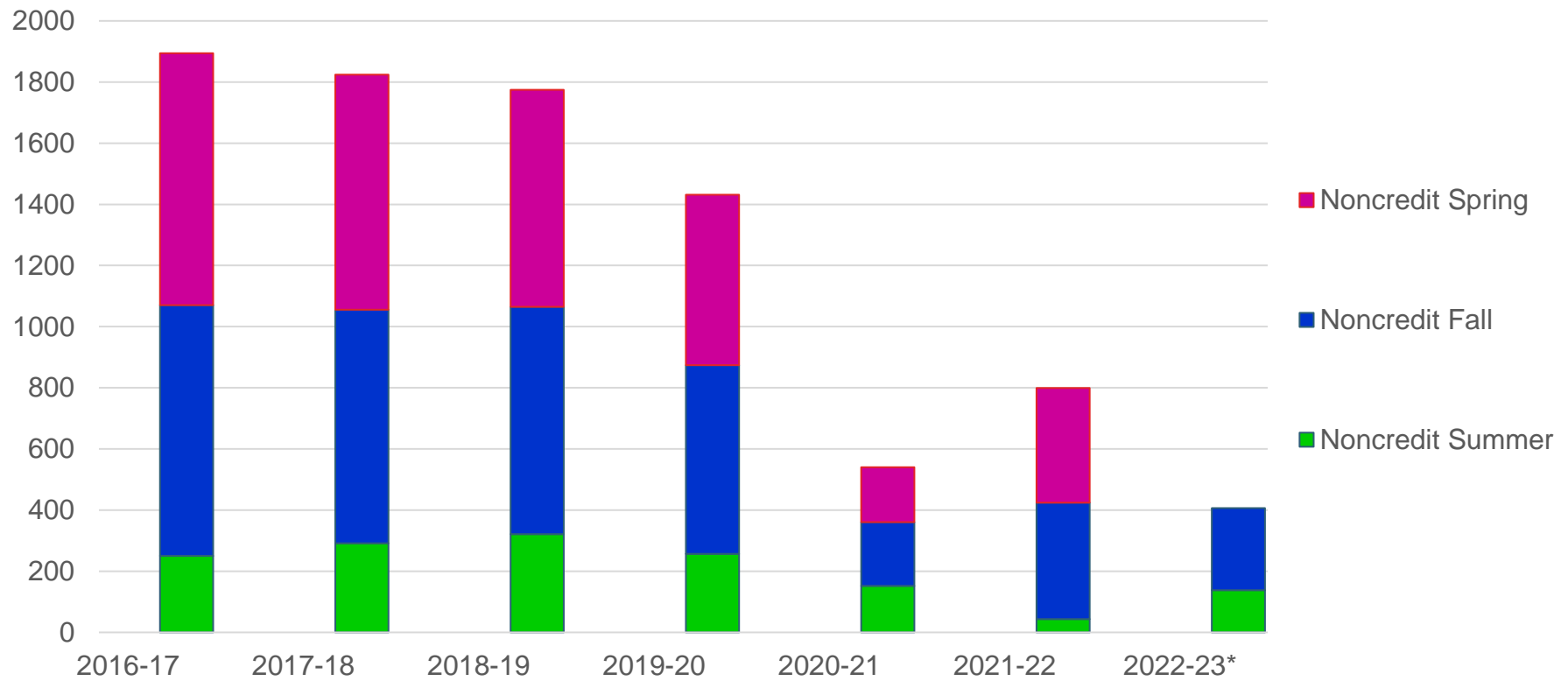




**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**

**ADOPTION BUDGET 2022-23**

**SECTIONS BY ACADEMIC TERM NONCREDIT**



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

**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  
ADOPTION BUDGET 2022-23**

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	91,902,778	93,190,555	90,724,602	96,542,972	6.4%
Local Revenues	70,160,030	69,745,368	75,712,486	79,909,875	5.5%
Parcel Tax	19,490,064	19,518,892	19,623,204	19,934,937	1.6%
Transfers In	-	10,036,869	264,094	1,900,000	619.4%
<b>Total Revenue</b>	<b>181,552,872</b>	<b>192,491,685</b>	<b>186,324,386</b>	<b>198,287,784</b>	<b>6.4%</b>
<b>EXPENDITURES</b>					
Academic Salaries	84,220,879	78,811,653	65,665,682	62,590,794	(4.7%)
Classified Salaries	41,263,412	40,032,363	39,802,883	41,681,919	4.7%
Benefits	41,273,793	48,983,916	48,285,855	55,080,031	14.1%
Supplies & Materials	762,836	547,015	749,129	493,647	(34.1%)
Services & Other Operating	14,851,519	15,466,105	17,129,275	19,929,587	16.3%
Equipment	237,405	101,923	477,089	5,154,487	980.4%
<b>Total Expenditures</b>	<b>182,609,843</b>	<b>183,942,975</b>	<b>172,109,912</b>	<b>184,930,466</b>	<b>7.4%</b>
<b>Transfers Out</b>	<b>489,542</b>	<b>790,281</b>	<b>11,092,181</b>	<b>13,357,318</b>	<b>20.4%</b>
Excess of Revenue Over Expenditures	(1,546,513)	7,758,429	3,122,294	0	(100.0%)
Beginning Fund Balance	1,143,617	(402,896)	7,355,533	10,477,828	
<b>ENDING FUND BALANCE</b>	<b>(402,896)</b>	<b>7,355,533</b>	<b>10,477,827</b>	<b>10,477,828</b>	<b>0.0%</b>

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
<b>STATE REVENUES</b>						
8590	Other CDE Revenues	990,905	990,906	2,360,166	2,360,166	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(1,241,435)	(1,862,853)	50.1%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	140,000	1.4%
8611	State General Apportionment	77,401,343	48,230,908	44,995,564	60,497,005	34.5%
8612	Apprenticeship Allow	366,870	366,052	384,809	400,000	3.9%
8618	Part time Faculty Allocation	385,770	476,522	514,299	525,000	2.1%
8630	EPA Revenues	10,810,413	32,536,173	39,355,168	30,273,600	(23.1%)
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	90,054	6.6%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,500,000	(0.4%)
8691	ST Mandated Costs	645,930	619,747	619,970	620,000	0.0%
8699	Other Misc ST Revenues		7,917,457	-	-	0.0%
<b>State Revenues Total</b>		<b>91,902,778</b>	<b>93,190,555</b>	<b>90,724,602</b>	<b>96,542,972</b>	<b>6.4%</b>
<b>LOCAL REVENUES</b>						
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,090,317	39,523,442	6.6%
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	1,222,339	6.6%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	1,849,564	1,970,895	6.6%
8816	Prior year taxes	(677,598)	(53,633)	(398,425)	(424,562)	6.6%
8817	ERAF	(3,488,071)	3,445,224	4,797,240	4,777,684	(0.4%)
8818	Redevelopment AB 1290	661,229	800,317	826,187	880,385	6.6%
8819B	Prop Tax Rev-Voted Indebtedness-P39	1,928,053	2,658,109	2,697,365	2,471,780	(8.4%)
8821	Cont, Gifts, Endowments	247,460				0.0%
8827	Save A Class Donation	111	97	171		(100.0%)
8831	Contract Instructional Serv	536,552	411,017	616,815	613,580	(0.5%)
8851	Rentals/Leases	499,978	55,299	54,585	60,000	9.9%
8861	Interest/Invest Inc	274,123	25,359	69,503	50,000	(28.1%)
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	5,580,906	2.4%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(26,340)	2.4%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	7,444,113	7.8%
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,063,034	7.8%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	(893)	7.9%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(496)	7.8%
8867L	BOG A Waiver Summer		(138)			0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,087,164)	(0.0%)
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,479,507)	7.9%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(202,259)	7.8%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,118,987)	7.9%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(1,278,711)	7.7%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(167,487)	7.8%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(744)	7.8%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,042)	7.9%
8867U	BOG S Waiver Summer	(138)				0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(1,439)	(28.9%)
8867D	Enroll BOGG-PY	492	88	276	298	8.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(1,289,445)	7.8%
8868T	AB 13 Exmptn NRT for Veterans-PY		114,081	32,770	48,784	48.9%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,486,503)	7.4%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(241,005)	7.8%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,007,922)	7.8%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(15,160)	(40.0%)
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(1,248,892)	7.8%
8868F	AB540 SUMMER	(188,019)	(138,185)	(149,202)	(160,891)	7.8%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	4,338,261	7.8%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	(143,120)	(116,510)	(18.6%)

ACCOUNT	ACCOUNT TITLE	ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	BUDGET 2022-23	
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	4,730,640	5,558,187	17.5%
8868A	Non-Resident Fees-Summer	825,318	516,780	612,158	660,116	7.8%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(150,463)	7.8%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,267)	7.8%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(172,312)	7.8%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(50,320)	7.8%
8872	Community Service Classes	308,784	3,174	160,608	177,516	10.5%
8874	Enrollment	(36)				0.0%
8879	Student Records	150	75	180		(100.0%)
8886	Exempt NRT Cap Out PY AB 13		105			0.0%
8889	Other Student Fees	45	75	50		(100.0%)
8889A	Student Credit Bal Adjmt	20		281		(100.0%)
8891	Other Local Revenues	829,158	2,042	12,164	631,542	5,091.7%
8892	Traffic Fines	4,026	849	236		(100.0%)
8893I	Miscellaneous Income	75,107	70,943	20,065	21,335	6.3%
8893L	Vending Machines	16,955	45			0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,550,000	(0.7%)
<b>Local Revenues Total</b>		<b>70,160,030</b>	<b>69,745,368</b>	<b>75,712,486</b>	<b>79,909,875</b>	<b>5.5%</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>19,623,204</b>	<b>19,934,937</b>	<b>1.6%</b>
<b>TRANSFERS IN/RECOVERIES</b>						
8981	Transfer in - General Unrestricted	-		4,132	1,900,000	45,882.8%
8982	Transfer in - General Restricted		10,036,869			0.0%
8994	Transfer in-Bond Fund			30,000		(100.0%)
8950	F & A Recoveries	-	-	229,962		(100.0%)
<b>Transfers in/Recoveries Total</b>		<b>-</b>	<b>10,036,869</b>	<b>264,094</b>	<b>1,900,000</b>	<b>619.4%</b>
<b>REVENUE TOTAL</b>		<b>181,552,873</b>	<b>192,491,685</b>	<b>186,324,386</b>	<b>198,287,784</b>	<b>6.4%</b>
<b>CERTIFICATED SALARIES</b>						
1120	Faculty-Sch1	41,967,067	41,726,678	34,969,826	22,685,694	(35.1%)
1129	Faculty-Long Term Substitutes			59,220	95,712	61.6%
1210	Administrators	6,960,808	6,692,776	5,505,652	5,623,375	2.1%
1220	Nonteaching-Sch1	2,620,689	2,957,122	2,674,583	4,726,075	76.7%
1230	Librarians-Sch1	1,433,863	1,444,396	1,358,932	2,558,481	88.3%
1240	Counselors-Sch1	5,445,941	5,679,520	4,277,536	6,456,994	51.0%
1250	Student Health Personnel		58,764	90,442	101,657	12.4%
1280	Supervisors	690,679	799,071	539,666	3,592,105	565.6%
1322	Faculty-Regular Hours	279,026	165,300	183,158	184,472	0.7%
1323	Faculty-Reg Hrs PBL	16,883,587	13,070,401	10,665,431	11,265,268	5.6%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,131,952	1,167,460	3.1%
1325	Faculty-Subs	440,043	98,954	257,628	267,283	3.7%
1333	Faculty-Reg Hrs Ovrld By Load	2,491,146	2,176,183	1,857,974	2,332,551	25.5%
1422	Nonteaching-Hourly	2,888,849	2,208,840	1,869,768	1,352,899	(27.6%)
1423	Part-time Office Hours	336,307	248,398	195,700	158,648	(18.9%)
1424	Nonteaching-Sum/Int					0.0%
1434	Librarians-Sum/Int					0.0%
1442	Counselors-Hourly	19,388		2,394	149	(93.8%)
1484	Supervisors-Stipends	35,414	25,819	25,819	21,972	(14.9%)
1990	Grievance-Acad Settle		7,767			0.0%
<b>Certificated Salaries Total</b>		<b>84,220,879</b>	<b>78,811,653</b>	<b>65,665,682</b>	<b>62,590,794</b>	<b>(4.7%)</b>
<b>CLASSIFIED SALARIES</b>						
2110	Classified-Reg	33,584,197	34,334,614	33,647,470	32,661,891	(2.9%)
2115	Governing Board	40,373	37,958	32,493	39,564	21.8%
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,840,656	3,103,128	9.2%
2330	Classified-NI Temp	1,984,154	1,916,091	1,920,226	2,116,144	10.2%
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	2,486,502	2,174.5%
2374	Classified-Summer Lab Aide	51,528	3,644	5,414	390	(92.8%)
2375	Classified-NI Coll Aide WK Stdy	1,707		-	-	0.0%
2380	Classified-Overtime	1,746,920	603,046	713,530	733,692	2.8%

ACCOUNT	ACCOUNT TITLE	ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	BUDGET 2022-23	
2410	Instructional Aides-Non Reg Temp	517,630	496,152	532,627	481,313	(9.6%)
2888	P-Share Time		1,574	1,147		(100.0%)
<b>Classified Salaries Total</b>		<b>41,263,412</b>	<b>40,032,363</b>	<b>39,802,883</b>	<b>41,681,919</b>	<b>4.7%</b>
<b>EMPLOYEE BENEFITS</b>						
3101	STRS	1,074	2,077	1,233	-	(100.0%)
3102	STRS - Administrators	746,704	573,633	479,469	574,574	19.8%
3109	STRS - Certificated	11,369,075	17,924,403	8,748,610	9,707,168	11.0%
3202	PERS - Administrators	(1,306)		-	-	0.0%
3205	PERS - Classified SEIU	424,311	461,115	369,941	587,419	58.8%
3302	OASDI - Administrators	129,414	100,180	90,060	142,103	57.8%
3303	OASDI - Stationary Engineers	100,974	101,423	87,995	71,551	(18.7%)
3304	OASDI - Classified Managers	33,316	26,013	29,618	18,600	(37.2%)
3305	OASDI - Classified SEIU	1,975,679	1,993,168	2,005,460	2,290,378	14.2%
3306	OASDI - Crafts	83,057	78,772	78,014	85,042	9.0%
3307	OASDI - Governing Board	2,100	2,087	1,736	2,453	41.3%
3308	OASDI - CalWorks		28	-	-	0.0%
3309	OASDI - Certificated	125,830	102,266	81,838	12,066	(85.3%)
3322	Medicare - Administrators	96,024	91,266	73,584	81,017	10.1%
3323	Medicare - Stationary Engineers	25,145	23,888	21,968	16,800	(23.5%)
3324	Medicare - Classified Managers	8,683	6,964	7,577	4,432	(41.5%)
3325	Medicare - Classified SEIU	488,769	493,737	496,335	541,751	9.2%
3326	Medicare - Crafts	19,425	18,422	18,322	20,289	10.7%
3327	Medicare - Governing Board	491	488	406	574	41.3%
3328	Medicare - CalWorks		6	-	-	0.0%
3329	Medicare - Certificated	1,056,151	988,634	828,944	910,312	9.8%
3402	Health Plan - Administrators	421,253	440,396	428,748	452,997	5.7%
3403	Health Plan - Stationary Engineers	129,376	136,470	123,675	126,236	2.1%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	26,000	31.2%
3405	Health Plan - Classified SEIU	3,995,843	4,316,971	4,134,593	5,427,644	31.3%
3406	Health Plan - Crafts	149,999	149,747	155,616	164,354	5.6%
3407	Health Plan - Governing Board	44,646	49,752	51,749	52,000	0.5%
3409	Health Plan - Certificated	6,872,638	7,551,049	6,696,141	7,634,497	14.0%
3422	Dental - Administrators	65,545	59,705	56,463	59,003	4.5%
3423	Dental - Stationary Engineers	24,699	24,072	21,171	17,992	(15.0%)
3424	Dental - Classified Managers	6,616	5,293	6,175	3,600	(41.7%)
3425	Dental - Classified SEIU	736,987	717,350	663,691	752,240	13.3%
3426	Dental - Crafts	24,111	22,686	22,884	23,340	2.0%
3427	Dental - Governing Board	8,821	8,674	8,821	7,200	(18.4%)
3429	Dental - Certificated	1,220,684	1,142,954	987,162	1,011,978	2.5%
3432	Life Insurance - Administrators	2,976	3,380	3,194	3,282	2.7%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,217	1,003	(17.6%)
3434	Life Insurance - Classified Manager	298	304	355	200	(43.6%)
3435	Life Insurance - Classified SEIU	33,397	40,826	37,833	40,541	7.2%
3436	Life Insurance - Crafts	1,103	1,304	1,315	1,300	(1.2%)
3437	Life Insurance - Governing Board	565	642	583	400	(31.4%)
3439	Life Insurance - Certificated	40,905	47,781	43,748	55,061	25.9%
3461	Post Retirement	76,687	32,295	10,159,618	10,400,000	2.4%
3502	SUI - Administrators	3,419	4,764	28,845	30,887	7.1%
3503	SUI - Stationary Engineers	900	1,983	8,157	5,854	(28.2%)
3504	SUI - Classified Managers	298	540	2,781	1,528	(45.0%)
3505	SUI - Classified SEIU	17,656	38,648	184,747	321,057	73.8%
3506	SUI - Crafts	690	1,479	6,934	6,871	(0.9%)
3509	SUI - Certificated	38,091	32,554	337,349	394,069	16.8%
3602	Workers Comp - Administrators	107,272	101,222	83,783	140,278	67.4%
3603	Workers Comp - Stationary Engineers	28,219	26,334	24,408	26,628	9.1%
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	17,053	102.3%
3605	Workers Comp - Classified SEIU	554,711	565,750	557,866	916,806	64.3%
3606	Workers Comp - Crafts	21,635	20,962	20,905	31,529	50.8%
3607	Workers Comp - Governing Board	605	596	510	905	77.3%
3609	Workers Comp - Certificated	1,201,344	1,130,614	943,903	2,295,642	143.2%

ACCOUNT	ACCOUNT TITLE	ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	BUDGET 2022-23	
3652	OPEB	258,212	12,749	908,796	2,100,092	131.1%
3702	SF Retirement - Administrators	550,786	583,752	477,980	463,350	(3.1%)
3703	SF Retirement - Stationary Engineer	317,664	349,850	282,039	215,298	(23.7%)
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	57,606	(47.6%)
3705	SF Retirement - Classified SEIU	7,089,077	7,860,633	6,949,175	6,439,605	(7.3%)
3706	SF Retirement - Crafts	267,403	308,098	272,946	262,861	(3.7%)
3709	SF Retirement - Certificated	76,903	67,252	30,536	24,714	(19.1%)
3710	SF Retirement - Students	110		112	-	(100.0%)
3913	SUSP-Other Benefits	50,000		-	-	0.0%
<b>Employee Benefits Total</b>		<b>41,273,793</b>	<b>48,983,916</b>	<b>48,285,855</b>	<b>55,080,031</b>	<b>14.1%</b>
<b>SUPPLIES/MATERIALS</b>						
4000	Budget-Supplies/Materials	24		-	-	0.0%
4102	Textbooks	1,407	330	-	-	0.0%
4103	Other Books			72	72	0.7%
4301	Printing Supplies	47,913	27,462	30,079	25,118	(16.5%)
4302	Computer Supplies	4,118	929	13,025	1,947	(85.0%)
4303	Other Supplies	652,790	446,532	567,844	396,876	(30.1%)
4304	Durable Supplies	2,386	906	16,872	12,224	(27.5%)
4305	Instructional Supplies	10,228	50,565	55,766	16,111	(71.1%)
4402	Uniforms	43,970	20,290	65,671	41,299	(37.1%)
<b>Supplies/Materials Total</b>		<b>762,836</b>	<b>547,015</b>	<b>749,329</b>	<b>493,647</b>	<b>(34.1%)</b>
<b>OTHER OPERATING EXPENSES</b>						
5101	Instructional Service Agreements	647,210	596,010	317,351	436,005	37.4%
5110	Guest Lecturer	129,077	15,940	31,494	100,600	219.4%
5120	Computer Consulting	238,023		-	-	0.0%
5130	Dues and Memberships	214,401	174,248	184,178	181,535	(1.4%)
5190	Other Consulting	2,521,483	3,059,517	1,674,476	4,565,238	172.6%
5191	Misc Personal Services	1,756		-	-	0.0%
5202	Conference and Food Services	71,479	1,600	9,150	18,150	98.4%
5210	Travel - Non-Local	47,975	3,120	54,441	198,239	264.1%
5212	Travel - Local	23,117	16,331	19,025	32,382	70.2%
5350	Postage	5,656	8	2,000	3,000	50.0%
5410	Insurance	2,787,744	1,903,640	5,087,853	3,125,368	(38.6%)
5510	Water/Sewage	623,844	323,202	363,385	688,127	89.4%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	2,097,326	31.9%
5530	Telephone	187,843	173,043	139,010	274,582	97.5%
5560	Housekeeping	331,072	118,350	180,038	360,283	100.1%
5610	Other Property Leases	677,110	1,008,216	505,966	355,046	(29.8%)
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	0.0%
5631	Vehicle Leases	5,422		-	-	0.0%
5632	Copier Leases	385,290	800,874	917,561	1,039,996	13.3%
5633	Other Leases	113,715	101,783	95,027	82,858	(12.8%)
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	971,448	1,048,370	7.9%
5650	Maint & Repair - Equipment	360,221	272,984	235,410	238,689	1.4%
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	17,016	12.5%
5656	Software License Fees	1,469,322	1,642,173	1,862,045	2,746,506	47.5%
5657	Maint - Hazardous Materials	43,138	45,898	52,487	43,681	(16.8%)
5658	Maint - Other	3,637	1,138	4,737	5,329	12.5%
5722	Legal Services	141,705	630,233	562,743	512,429	(8.9%)
5724	Investigations	2,500	2,600	4,216	3,680	(12.7%)
5730	Elections	410,273	791,624	-	1,000,000	0.0%
5801	Broadcasting	25,874	35,843	65,817	88,135	33.9%
5802	Print Advertising	64,613		5,807	8,000	37.8%
5803	Other Advertising	7,542	7,246	10,854	24,552	126.2%
5805	Student Outreach	(6,731)	1,497	36,000	1,230	(96.6%)
5901	Interest expense		75,068	-	-	0.0%
5902	Testing Services			2,112	2,304	9.1%
5903	City Services			-	-	0.0%
5904	Meals for Governing Board	21,385	948	4,059	3,866	(4.8%)
5905	Bad Checks	2,572	(121)	150	164	9.1%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
5906	Credit Card Fees	163,783	130,938	134,555	141,463	5.1%
5907	Over/Short		55			0.0%
5908	Bank Service Fees	106,414	56,254	52,857	43,386	(17.9%)
5909	Receivable Write-Off	358,457	710,891	1,531,222	16,811	(98.9%)
5910	Other Expenses	64,243	25,529	32,690	42,313	29.4%
5911	Tuition Reimbursement	21,889	21,994	19,785	15,748	(20.4%)
5912	Fees for Services	177,331	86,563	184,067	126,083	(31.5%)
5913	Banquet and Other Food Expenses	27,299		10,718	81,693	662.2%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	3,670	3,852	4.9%
<b>Other Operating Expenses Total</b>		<b>14,851,519</b>	<b>15,466,105</b>	<b>17,129,275</b>	<b>19,929,588</b>	<b>16.3%</b>
<b>CAPITAL OUTLAY</b>						
6102	Site Improvements			-	2,600,000	0.0%
6302	Books	50,174	185	150	278	85.3%
6304	Databases	53,629	48,698	36,358	67,339	85.2%
6306	Periodicals	37,804	12,263	12,714	12,916	1.6%
6308	Video	8,544	11,965	9,702	9,856	1.6%
6411	Add-Furniture/Fixtures			9,443	10,301	9.1%
6412	Add-Vehicles	34,186		48,296	43,170	(10.6%)
6413	Add-Computer Equipment			207,641	-	(100.0%)
6414	Add-Miscellaneous Equipment	10,329	5,272	41,564	1,000,000	2,306.0%
6433	Repl-Computer Equipment			-	2,592	0.0%
6434	Add-Miscellaneous Equipment			-	-	0.0%
6434B	Repl-Miscellaneous Equipment	29,155		-	-	0.0%
6441	Add-Non Cap Custodial Furn/Fix			-	1,000,549	0.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)	2,376	57,127	2,304.4%
6444	Add-Non Cap Custodial Misc Equip			9,511		(100.0%)
6451	Add-Expendable Furniture/Fixt	1,208	1,859	-	-	0.0%
6453	Add-Expendable Computer Equip		4,467	11,013	11,212	1.8%
6454	Add-Expendable Misc Equipment	12,524	17,241	88,322	339,146	284.0%
<b>Capital Outlay Total</b>		<b>237,406</b>	<b>101,923</b>	<b>477,089</b>	<b>5,154,486</b>	<b>980.4%</b>
<b>OTHER OUTGO</b>						
7901	Unallocated Cost			-	1,900,000	0.0%
7902	Board Desig Reserv for Contingency			8,193,853	-	(100.0%)
<b>Other Outgo Total</b>		<b>-</b>	<b>-</b>	<b>8,193,853</b>	<b>1,900,000</b>	<b>(76.8%)</b>
<b>TRANSFERS OUT</b>						
7330	Transfer out - Cafeteria	489,542	790,281	856,224	1,107,318	29.3%
7340	Transfer out - Book Store			-	350,000	0.0%
7341	Transfer out - Year end adustment			1,900,000	-	
7355	Transfer out-Bond Fund			142,104	-	(100.0%)
7370	Transfer out - Self-Insurance			-	6,000,000	0.0%
7371	Transfer out - OPEB			-	4,000,000	0.0%
<b>Transfers out Total</b>		<b>489,542</b>	<b>790,281</b>	<b>2,898,328</b>	<b>11,457,318</b>	<b>295.3%</b>
<b>EXPENDITURES TOTAL</b>		<b>183,099,387</b>	<b>184,733,256</b>	<b>183,202,293</b>	<b>198,287,783</b>	<b>8.2%</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,546,515)</b>	<b>7,758,429</b>	<b>3,122,094</b>	<b>0</b>	<b>(100.0%)</b>



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

**UNRESTRICTED GENERAL FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	91,902,778	93,190,555	90,724,602	96,542,972	6.4%
Local Revenues	70,160,030	69,745,368	75,712,486	79,909,875	5.5%
Parcel Tax	-	-	-	-	0.0%
Transfers In	-	10,036,869	264,094	1,900,000	619.4%
<b>Total Revenue</b>	<b>162,062,808</b>	<b>172,972,793</b>	<b>166,701,182</b>	<b>178,352,847</b>	<b>7.0%</b>
<b>EXPENDITURES</b>					
Academic Salaries	73,427,049	68,109,522	58,021,292	54,752,098	(5.6%)
Classified Salaries	39,227,990	37,408,674	36,497,479	38,398,631	5.2%
Benefits	36,636,539	45,490,930	43,403,139	50,119,749	15.5%
Supplies & Materials	754,258	545,730	732,101	479,153	(34.6%)
Services & Other Operating	12,986,691	12,842,295	13,422,212	16,163,786	20.4%
Equipment	87,255	27,189	405,795	5,082,111	1,152.4%
<b>Total Expenditures</b>	<b>163,119,781</b>	<b>164,424,340</b>	<b>152,482,018</b>	<b>164,995,529</b>	<b>8.2%</b>
<b>Transfers Out</b>	<b>489,542</b>	<b>790,281</b>	<b>11,092,181</b>	<b>13,357,318</b>	<b>20.4%</b>
Excess of Revenue Over Expenditures	(1,546,515)	7,758,172	3,126,984	(0)	(100.0%)
Beginning Fund Balance	1,139,187	(407,328)	7,350,843	10,477,828	0
<b>ENDING FUND BALANCE</b>	<b>(407,328)</b>	<b>7,350,843</b>	<b>10,477,828</b>	<b>10,477,828</b>	<b>(0.0%)</b>

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
<b>STATE REVENUES</b>						
8590	Other CDE Revenues	990,905	990,906	2,360,166	2,360,166	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(1,241,435)	(1,862,853)	50.1%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	140,000	1.4%
8611	State General Apportionment	77,401,343	48,230,908	44,995,564	60,497,005	34.5%
8612	Apprenticeship Allow	366,870	366,052	384,809	400,000	3.9%
8618	Part time Faculty Allocation	385,770	476,522	514,299	525,000	2.1%
8630	EPA Revenues	10,810,413	32,536,173	39,355,168	30,273,600	(23.1%)
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	90,054	6.6%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,500,000	(0.4%)
8691	ST Mandated Costs	645,930	619,747	619,970	620,000	0.0%
8699	Other Misc ST Revenues		7,917,457			0.0%
<b>State Revenues Total</b>		<b>91,902,778</b>	<b>93,190,555</b>	<b>90,724,602</b>	<b>96,542,972</b>	<b>6.4%</b>
<b>LOCAL REVENUES</b>						
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,090,317	39,523,442	6.6%
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	1,222,339	6.6%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	1,849,564	1,970,895	6.6%
8816	Prior year taxes	(677,598)	(53,633)	(398,425)	(424,562)	6.6%
8817	ERAF	(3,488,071)	3,445,224	4,797,240	4,777,684	(0.4%)
8818	Redevelopment AB 1290	661,229	800,317	826,187	880,385	6.6%
8819B	Prop Tax Rev-Voted Indebtedness-P39	1,928,053	2,658,109	2,697,365	2,471,780	(8.4%)
8821	Cont, Gifts, Endowments	247,460				0.0%
8827	Save A Class Donation	111	97	171		(100.0%)
8831	Contract Instructional Serv	536,552	411,017	616,815	613,580	(0.5%)
8851	Rentals/Leases	499,978	55,299	54,585	60,000	9.9%
8861	Interest/Invest Inc	274,123	25,359	69,503	50,000	(28.1%)
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	5,580,906	2.4%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(26,340)	2.4%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	7,444,113	7.8%
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,063,034	7.8%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	(893)	7.9%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(496)	7.8%
8867L	BOG A Waiver Summer		(138)			0.0%
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,087,164)	(0.0%)
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,479,507)	7.9%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(202,259)	7.8%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,118,987)	7.9%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(1,278,711)	7.7%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(167,487)	7.8%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(744)	7.8%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,042)	7.9%
8867U	BOG S Waiver Summer	(138)				0.0%
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(1,439)	(28.9%)
8867D	Enroll BOGG-PY	492	88	276	298	8.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(1,289,445)	7.8%
8868T	AB 13 Exmptn NRT for Veterans-PY		114,081	32,770	48,784	48.9%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,486,503)	7.4%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(241,005)	7.8%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,007,922)	7.8%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(15,160)	(40.0%)
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(1,248,892)	7.8%
8868F	AB540 SUMMER	(188,019)	(138,185)	(149,202)	(160,891)	7.8%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	4,338,261	7.8%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	% CHANGE
		2019-20	2020-21	2021-22	BUDGET 2022-23	
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	(143,120)	(116,510)	(18.6%)
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	4,730,640	5,558,187	17.5%
8868A	Non-Resident Fees-Summer	825,318	516,780	612,158	660,116	7.8%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(150,463)	7.8%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,267)	7.8%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(172,312)	7.8%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(50,320)	7.8%
8872	Community Service Classes	308,784	3,174	160,608	177,516	10.5%
8874	Enrollment	(36)				0.0%
8879	Student Records	150	75	180		(100.0%)
8886D	Exempt NRT Cap Out PY AB 13		105			0.0%
8889	Other Student Fees	45	75	50		(100.0%)
8889A	Student Credit Bal Adjmt	20		281		(100.0%)
8891	Other Local Revenues	829,158	2,042	12,164	631,542	5,091.7%
8892	Traffic Fines	4,026	849	236		(100.0%)
8893I	Miscellaneous Income	75,107	70,943	20,065	21,335	6.3%
8893L	Vending Machines	16,955	45			0.0%
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,550,000	(0.7%)
<b>Local Revenues Total</b>		<b>70,160,030</b>	<b>69,745,368</b>	<b>75,712,486</b>	<b>79,909,875</b>	<b>5.5%</b>
<b>TRANSFERS IN/RECOVERIES</b>						
8981	Transfer in - General Unrestricted	-		4,132	1,900,000	45,882.8%
8982	Transfer in - General Restricted		10,036,869			0.0%
8994	Transfer in-Bond Fund			30,000		(100.0%)
8950	F & A Recoveries	-	-	229,962		(100.0%)
<b>Transfers in/Recoveries Total</b>		<b>-</b>	<b>10,036,869</b>	<b>264,094</b>	<b>1,900,000</b>	<b>619.4%</b>
<b>TOTAL REVENUE</b>		<b>162,062,808</b>	<b>172,972,793</b>	<b>166,701,182</b>	<b>178,352,847</b>	<b>7.0%</b>
<b>CERTIFICATED SALARIES</b>						
1120	Faculty-Sch1	37,156,022	41,494,626	34,969,826	22,685,694	(35.1%)
1129	Faculty-Long Term Substitutes			59,220	95,712	61.6%
1210	Administrators	6,765,626	6,373,521	5,050,057	5,160,542	2.2%
1220	Nonteaching-Sch1	2,537,654	11,548	633,971	2,580,177	307.0%
1230	Librarians-Sch1			(56,425)	1,120,640	(2,086.1%)
1240	Counselors-Sch1	1,921,337	302,729	1,789,205	3,929,134	119.6%
1250	Student Health Personnel		58,764	90,442	101,657	12.4%
1280	Supervisors	690,679	772,885	429,265	3,479,950	710.7%
1322	Faculty-Regular Hours	279,026	165,300	183,158	184,472	0.7%
1323	Faculty-Reg Hrs PBL	16,883,587	13,068,206	10,200,574	10,793,026	5.8%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,109,986	1,145,145	3.2%
1325	Faculty-Subs	440,043	98,691	251,540	261,099	3.8%
1333	Faculty-Reg Hrs Ovrl'd By Load	2,437,450	2,104,579	1,340,057	1,806,406	34.8%
1422	Nonteaching-Hourly	2,196,442	1,925,024	1,752,807	1,234,080	(29.6%)
1423	Part-time Office Hours	336,307	248,398	189,544	152,394	(19.6%)
1424	Nonteaching-Sum/Int			-		0.0%
1434	Librarians-Sum/Int					(100.0%)
1442	Counselors-Hourly	19,388		2,246	-	(100.0%)
1484	Supervisors-Stipends	35,414	25,819	25,819	21,972	0.0%
1990	Grievance-Acad Settle		7,767	-	-	(100.0%)
<b>Certificated Salaries Total</b>		<b>73,427,049</b>	<b>68,109,522</b>	<b>58,021,292</b>	<b>54,752,098</b>	<b>(5.6%)</b>
<b>CLASSIFIED SALARIES</b>						
2110	Classified-Reg	31,643,992	31,710,925	30,766,035	29,734,682	(3.4%)
2115	Governing Board	40,373	37,958	31,348	38,401	22.5%
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,646,459	2,905,845	9.8%
2330	Classified-NI Temp	1,984,154	1,916,091	1,790,158	1,984,009	10.8%
2334	Classified-Sum/Int				59,296	0.0%
2340	Classified - Class 9910 only		447			0.0%
2370	Classified-NI Coll Aide	1,001,847	128,902	84,603	2,461,393	2,809.3%
2374	Classified-Summer Lab Aide	42,139	3,644	5,031		(100.0%)
2375	Classified-NI Coll Aide WK Stdy	1,707				0.0%
2380	Classified-Overtime	1,746,920	603,046	668,250	733,692	9.8%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
2410	Instructional Aides-Non Reg Temp	517,630	496,152	504,546	481,313	(4.6%)
2888	P-Share Time		1,574	1,050		(100.0%)
<b>Classified Salaries Total</b>		<b>39,227,990</b>	<b>37,408,674</b>	<b>36,497,479</b>	<b>38,398,631</b>	<b>5.2%</b>
<b>EMPLOYEE BENEFITS</b>						
3101	STRS	1,074	2,077	1,233	-	(100.0%)
3102	STRS - Administrators	711,434	537,568	479,469	574,574	19.8%
3109	STRS - Certificated	9,354,298	16,727,055	7,003,613	7,934,450	13.3%
3202	PERS - Administrators	(1,306)		-	-	0.0%
3205	PERS - Classified SEIU	424,311	461,115	347,186	564,303	62.5%
3302	OASDI - Administrators	129,414	100,180	85,508	137,478	60.8%
3303	OASDI- Stationary Engineers	100,974	101,423	79,107	62,521	(21.0%)
3304	OASDI - Classified Managers	33,316	26,013	29,618	18,600	(37.2%)
3305	OASDI - Classified SEIU	1,859,271	1,869,341	1,832,305	2,114,473	15.4%
3306	OASDI - Crafts	83,057	78,772	70,937	77,852	9.7%
3307	OASDI - Governing Board	2,100	2,087	1,665	2,381	43.0%
3308	OASDI - CalWorks		28	-	-	0.0%
3309	OASDI - Certificated	120,487	99,668	72,790	2,874	(96.1%)
3322	Medicare - Administrators	93,260	86,763	67,566	74,903	10.9%
3323	Medicare - Stationary Engineers	25,145	23,888	19,825	14,623	(26.2%)
3324	Medicare - Classified Managers	8,683	6,964	7,577	4,432	(41.5%)
3325	Medicare - Classified SEIU	461,544	464,777	454,352	499,102	9.8%
3326	Medicare - Crafts	19,425	18,422	16,715	18,657	11.6%
3327	Medicare - Governing Board	491	488	389	557	43.0%
3328	Medicare - CalWorks		6		-	(100.0%)
3329	Medicare - Certificated	916,512	887,044	698,323	777,616	100.3%
3402	Health Plan - Administrators	414,356	425,203	388,171	411,776	6.1%
3403	Health Plan - Stationary Engineers	129,376	136,470	114,584	117,000	2.1%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	26,000	31.2%
3405	Health Plan - Classified SEIU	3,795,442	4,086,613	3,826,595	5,114,753	33.7%
3406	Health Plan - Crafts	149,999	149,747	147,392	156,000	5.8%
3407	Health Plan - Governing Board	44,646	49,752	51,749	52,000	0.5%
3409	Health Plan - Certificated	5,892,318	6,774,761	5,607,942	6,529,011	16.4%
3422	Dental - Administrators	63,781	57,059	52,052	54,522	4.7%
3423	Dental - Stationary Engineers	24,699	24,072	19,407	16,200	(16.5%)
3424	Dental - Classified Managers	6,616	5,293	6,175	3,600	(41.7%)
3425	Dental - Classified SEIU	694,939	674,274	612,560	700,297	14.3%
3426	Dental - Crafts	24,111	22,686	21,171	21,600	2.0%
3427	Dental - Governing Board	8,821	8,674	8,821	7,200	(18.4%)
3429	Dental - Certificated	1,051,248	1,021,979	822,823	845,028	2.7%
3432	Life Insurance - Administrators	2,893	3,228	2,941	3,024	2.8%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,115	900	(19.3%)
3434	Life Insurance - Classified Manager	298	304	355	200	(43.6%)
3435	Life Insurance - Classified SEIU	31,478	38,350	34,894	37,555	7.6%
3436	Life Insurance - Crafts	1,103	1,304	1,217	1,200	(1.4%)
3437	Life Insurance - Governing Board	565	642	583	400	(31.4%)
3439	Life Insurance - Certificated	33,253	41,112	35,165	46,342	31.8%
3461	Post Retirement	76,687	32,295	10,159,618	10,400,000	2.4%
3502	SUI - Administrators	3,322	4,626	26,448	28,453	7.6%
3503	SUI - Stationary Engineers	900	1,983	7,358	5,042	(31.5%)
3504	SUI - Classified Managers	298	540	2,781	1,528	(45.0%)
3505	SUI - Classified SEIU	16,699	36,437	169,800	305,872	80.1%
3506	SUI - Crafts	690	1,479	6,350	6,278	(1.1%)
3509	SUI - Certificated	32,830	28,667	284,539	340,420	19.6%
3602	Workers Comp - Administrators	104,221	96,912	76,954	133,340	73.3%
3603	Workers Comp - Stationary Engineers	28,219	26,334	22,047	24,229	9.9%
3604	Workers Comp - Classified Managers	9,356	7,773	8,429	17,053	102.3%
3605	Workers Comp - Classified SEIU	524,706	533,258	512,780	871,003	69.9%
3606	Workers Comp - Crafts	21,635	20,962	19,141	29,737	55.4%
3607	Workers Comp - Governing Board	605	596	492	887	80.1%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	% CHANGE
		2019-20	2020-21	2021-22	BUDGET 2022-23	
3609	Workers Comp - Certificated	1,034,437	1,008,659	796,794	2,146,196	169.4%
3652	OPEB	11,490	(134,335)	784,454	1,973,775	151.6%
3702	SF Retirement - Administrators	550,786	583,752	462,306	447,427	(3.2%)
3703	SF Retirement - Stationary Engineer	317,664	349,850	257,213	190,077	(26.1%)
3704	SF Retirement - Classified Managers	124,472	113,489	109,980	57,606	(47.6%)
3705	SF Retirement - Classified SEIU	6,671,895	7,375,897	6,375,461	5,856,776	(8.1%)
3706	SF Retirement - Crafts	267,403	308,098	250,281	239,836	(4.2%)
3709	SF Retirement - Certificated	61,775	63,803	26,100	20,207	(22.6%)
3710	SF Retirement - Students	110		112	-	(100.0%)
3913	SUSP-Other Benefits	50,000			-	0.0%
<b>Employee Benefits Total</b>		<b>36,636,539</b>	<b>45,490,930</b>	<b>43,403,139</b>	<b>50,119,749</b>	<b>15.5%</b>
<b>SUPPLIES/MATERIALS</b>						
4000	Budget-Supplies/Materials	24		-	-	0.0%
4102	Textbooks	1,407	330	-	-	0.0%
4103	Other Books			72	72	0.7%
4301	Printing Supplies	47,913	27,462	29,840	25,118	(15.8%)
4302	Computer Supplies	4,118	139		1,947	0.0%
4303	Other Supplies	645,298	446,037	564,280	382,585	(32.2%)
4304	Durable Supplies	2,386	906	16,872	12,224	(27.5%)
4305	Instructional Supplies	9,141	50,565	55,566	16,111	(71.0%)
4402	Uniforms	43,970	20,290	65,471	41,095	(37.2%)
<b>Supplies/Materials Total</b>		<b>754,258</b>	<b>545,730</b>	<b>732,101</b>	<b>479,153</b>	<b>(34.6%)</b>
<b>OTHER OPERATING EXPENSES</b>						
5101	Instructional Service Agreements	647,210	596,010	317,351	436,005	37.4%
5110	Guest Lecturer	129,077	15,940	31,494	100,600	219.4%
5120	Computer Consulting	238,023			-	0.0%
5130	Dues and Memberships	214,401	169,138	184,028	181,382	(1.4%)
5190	Other Consulting	2,377,085	3,059,517	702,642	3,577,965	409.2%
5191	Misc Personal Services	1,756			-	0.0%
5202	Conference and Food Services	71,479		12	8,866	76,269.0%
5210	Travel - Non-Local	47,975	3,120	54,441	198,239	264.1%
5212	Travel - Local	23,117	16,331	19,025	32,382	70.2%
5350	Postage	3,478	8	2,000	3,000	50.0%
5410	Insurance	2,895,937	1,903,640	5,087,853	3,125,368	(38.6%)
5510	Water/Sewage	623,844	323,202	363,385	688,127	89.4%
5520	Gas/Electricity	1,968,726	1,218,287	1,590,193	2,097,326	31.9%
5530	Telephone	2,356		139,010	274,582	97.5%
5560	Housekeeping	331,072	118,350	180,038	360,283	100.1%
5610	Other Property Leases	677,110	1,008,216	505,966	355,046	(29.8%)
5620	Property Leases - SFUSD	263,556	155,556	155,556	155,556	0.0%
5631	Vehicle Leases	5,422			-	0.0%
5632	Copier Leases	385,290	(599)		107,859	0.0%
5633	Other Leases	95,533	76,124	92,007	79,789	(13.3%)
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	970,404	1,047,310	7.9%
5650	Maint & Repair - Equipment	141,534	107,420	87,054	87,976	1.1%
5655	Maint & Repair - Vehicles	9,251	10,216	15,124	17,016	12.5%
5656	Software License Fees	65,232	215,403	226,269	1,084,744	379.4%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	% CHANGE
		2019-20	2020-21	2021-22	BUDGET 2022-23	
5657	Maint - Hazardous Materials	43,138	45,898	52,487	43,681	(16.8%)
5658	Maint - Other	3,637	1,138	4,737	5,329	12.5%
5722	Legal Services	141,705	630,233	562,743	512,429	(8.9%)
5724	Investigations	2,500	2,600	4,216	3,680	(12.7%)
5730	Elections	410,273	791,624		1,000,000	0.0%
5801	Broadcasting	25,874	35,843	65,817	88,135	33.9%
5802	Print Advertising	64,613		5,807	8,000	37.8%
5803	Other Advertising	7,542	7,246	10,854	24,552	126.2%
5805	Student Outreach	(6,731)	1,497	36,000	1,230	(96.6%)
5901	Interest expense		75,068		-	0.0%
5902	Testing Services			2,112	2,304	9.1%
5903	City Services				-	0.0%
5904	Meals for Governing Board	21,385	948	4,059	3,866	(4.8%)
5905	Bad Checks	2,572	(121)	150	164	9.1%
5906	Credit Card Fees	163,783	130,938	134,555	141,463	5.1%
5907	Over/Short		55			0.0%
5908	Bank Service Fees	106,414	56,254	52,857	43,386	(17.9%)
5909	Receivable Write-Off	358,457	710,891	1,531,222	16,811	(98.9%)
5910	Other Expenses	64,243	25,529	32,690	42,313	29.4%
5911	Tuition Reimbursement	21,889	21,994	19,785	15,748	(20.4%)
5912	Fees for Services	177,331	61,971	163,883	105,579	(35.6%)
5913	Banquet and Other Food Expenses	27,299		10,718	81,693	662.2%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	3,670	4,004	9.1%
<b>Other Operating Expenses Total</b>		<b>12,986,691</b>	<b>12,842,295</b>	<b>13,422,212</b>	<b>16,163,786</b>	<b>20.4%</b>
<b>CAPITAL OUTLAY</b>						
6102	Site Improvements			-	2,600,000	0.0%
6302	Books			-	126	0.0%
6304	Databases				30,404	0.0%
6411	Add-Furniture/Fixtures			9,443	10,301	9.1%
6412	Add-Vehicles	34,186		48,296	43,170	(10.6%)
6413	Add-Computer Equipment			207,641	-	(100.0%)
6414	Add-Miscellaneous Equipment	10,329	5,272	41,564	1,000,000	2,306.0%
6433	Repl-Computer Equipment				2,592	0.0%
6434	Add-Miscellaneous Equipment				-	0.0%
6434B	Repl-Miscellaneous Equipment	29,155			-	0.0%
6441	Add-Non Cap Custodial Furn/Fix				1,000,549	0.0%
6443	Add-Non Cap Computer Equip	(148)	(27)		54,714	0.0%
6444	Add-Non Cap Custodial Misc Equip			9,511		(100.0%)
6451	Add-Expendable Furniture/Fixt	1,208	1,859		-	0.0%
6453	Add-Expendable Computer Equip		4,467	1,018	1,110	9.1%
6454	Add-Expendable Misc Equipment	12,524	15,617	88,322	339,146	284.0%
<b>Capital Outlay Total</b>		<b>87,255</b>	<b>27,189</b>	<b>405,795</b>	<b>5,082,111</b>	<b>1,152.4%</b>
<b>OTHER OUTGO</b>						
7901	Unallocated Cost	-			1,900,000	0.0%
7902	Board Desig Reserv for Contingency			8,193,853		(100.0%)
<b>Other Outgo Total</b>		<b>-</b>	<b>-</b>	<b>8,193,853</b>	<b>1,900,000</b>	<b>(76.8%)</b>
<b>TRANSFERS OUT</b>						
7330	Transfer out - Cafeteria	489,542	790,281	856,224	1,107,318	29.3%
7340	Transfer out - Book Store				350,000	0.0%
7341	Transfer out - Year end adjutment			1,900,000		
7355	Transfer out-Bond Fund			142,104		(100.0%)
7370	Transfer out - Self-Insurance				6,000,000	0.0%
7371	Transfer out - OPEB				4,000,000	0.0%
<b>Transfers out Total</b>		<b>489,542</b>	<b>790,281</b>	<b>2,898,328</b>	<b>11,457,318</b>	<b>295.3%</b>
<b>TOTAL EXPENDITURES</b>		<b>163,609,323</b>	<b>165,214,621</b>	<b>163,574,198</b>	<b>178,352,847</b>	<b>9.0%</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(1,546,515)</b>	<b>7,758,172</b>	<b>3,126,984</b>	<b>(0)</b>	<b>(100.0%)</b>

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

**PARCEL TAX  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
Parcel Tax	19,490,064	19,518,892	19,623,204	19,934,937	1.6%
<b>Total Revenue</b>	<b>19,490,064</b>	<b>19,518,892</b>	<b>19,623,204</b>	<b>19,934,937</b>	<b>1.6%</b>
<b>EXPENDITURES</b>					
Academic Salaries	10,793,830	10,702,131	7,644,390	7,838,696	2.5%
Classified Salaries	2,035,422	2,623,689	3,305,404	3,283,288	(0.7%)
Benefits	4,637,254	3,492,986	4,882,715	4,960,282	1.6%
Supplies & Materials	8,578	1,285	17,028	14,494	(14.9%)
Services & Other Operating	1,864,828	2,623,810	3,707,063	3,765,801	1.6%
Equipment	150,150	74,734	71,294	72,376	1.5%
<b>Total Expenditures</b>	<b>19,490,062</b>	<b>19,518,635</b>	<b>19,627,894</b>	<b>19,934,937</b>	<b>1.6%</b>
Excess of Revenue Over Expenditures	2	257	(4,690)	0	(100.0%)
Beginning Fund Balance	4,430	4,432	4,690	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>4,432</b>	<b>4,690</b>	<b>(1)</b>	<b>0</b>	<b>(156.0%)</b>

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

**PARCEL TAX  
REVENUE AND EXPENDITURE REPORT DETAIL**

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
<b>LOCAL REVENUES</b>						
8819	Prop A-City College Parcel Tax	19,479,169	19,518,892	19,618,308	19,934,937	1.6%
8819B	Prop Tax Rev-Voted Indebtedness-P39	10,895		2,376		(100.0%)
<b>TOTAL REVENUES</b>		<b>19,490,064</b>	<b>19,518,892</b>	<b>19,623,204</b>	<b>19,934,937</b>	<b>1.6%</b>
<b>CERTIFICATED SALARIES</b>						
1120	Faculty-Sch1	4,811,044	232,052		-	0.0%
1210	Administrators	195,182	319,255	455,595	462,833	1.6%
1220	Nonteaching-Sch1	83,036	2,945,573	2,040,613	2,145,898	5.2%
1230	Librarians-Sch1	1,433,863	1,444,396	1,415,357	1,437,841	1.6%
1240	Counselors-Sch1	3,524,603	5,376,790	2,488,331	2,527,861	1.6%
1280	Supervisors		26,186	110,401	112,155	1.6%
1323	Faculty-Reg Hrs PBL		2,195	464,857	472,242	1.6%
1324	Faculty-Summer/Int Hourly			21,966	22,315	1.6%
1325	Faculty-Subs		263	6,088	6,184	1.6%
1333	Faculty-Reg Hrs Ovrl'd By Load	53,696	71,604	517,917	526,145	1.6%
1422	Nonteaching-Hourly	692,407	283,816	116,961	118,819	1.6%
1423	Part-time Office Hours			6,157	6,254	1.6%
1442	Counselors-Hourly			147	149	1.6%
<b>Certificated Salaries Total</b>		<b>10,793,830</b>	<b>10,702,131</b>	<b>7,644,390</b>	<b>7,838,696</b>	<b>0</b>
<b>CLASSIFIED SALARIES</b>						
2110	Classified-Reg	1,940,206	2,623,689	2,881,435	2,927,209	1.6%
2115	Governing Board			1,145	1,163	1.6%
2210	Instructional Aides-Reg			194,197	197,282	1.6%
2330	Classified-NI Temp			130,068	132,135	1.6%
2370	Classified-NI Coll Aide	85,827		24,717	25,109	1.6%
2374	Classified-Summer Lab Aide	9,389		384	390	1.6%
2380	Classified-Overtime			45,280	45,999	1.6%
2410	Instructional Aides-Non Reg Temp			28,082	28,528	1.6%
2888	P-Share Time			97	98	1.6%
<b>Classified Salaries Total</b>		<b>2,035,422</b>	<b>2,623,689</b>	<b>3,305,404</b>	<b>3,283,288</b>	<b>(0.7%)</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	1,772,719	1.6%
3205	PERS - Classified SEIU			22,754	23,116	1.6%
3302	OASDI - Administrators			4,553	4,625	1.6%
3303	OASDI- Stationary Engineers			8,888	9,030	1.6%
3305	OASDI - Classified SEIU	116,408	123,828	173,155	175,905	1.6%
3306	OASDI - Crafts			7,078	7,190	1.6%
3307	OASDI - Governing Board			71	72	1.6%
3309	OASDI - Certificated	5,343	2,598	9,048	9,192	1.6%
3322	Medicare - Administrators	2,764	4,504	6,018	6,114	1.6%
3323	Medicare - Stationary Engineers			2,143	2,177	1.6%
3325	Medicare - Classified SEIU	27,224	28,960	41,983	42,650	1.6%
3326	Medicare - Crafts			1,607	1,632	1.6%
3327	Medicare - Governing Board			17	17	1.6%
3329	Medicare - Certificated	139,639	101,591	130,621	132,696	1.6%
3402	Health Plan - Administrators	6,897	15,193	40,577	41,221	1.6%
3403	Health Plan - Stationary Engineers			9,092	9,236	1.6%
3405	Health Plan - Classified SEIU	200,401	230,359	307,998	312,891	1.6%
3406	Health Plan - Crafts			8,223	8,354	1.6%
3409	Health Plan - Certificated	980,320	776,288	1,088,199	1,105,486	1.6%
3422	Dental - Administrators	1,764	2,646	4,411	4,481	1.6%
3423	Dental - Stationary Engineers			1,764	1,792	1.6%
3425	Dental - Classified SEIU	42,048	43,077	51,131	51,943	1.6%



ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
3426	Dental - Crafts			1,713	1,740	1.6%
3429	Dental - Certificated	169,437	120,975	164,339	166,950	1.6%
3432	Life Insurance - Administrators	84	152	254	258	1.6%
3433	Life Insurance - Stationary Engineer			101	103	1.6%
3435	Life Insurance - Classified SEIU	1,919	2,476	2,939	2,985	1.6%
3436	Life Insurance - Crafts			98	100	1.6%
3439	Life Insurance - Certificated	7,652	6,668	8,582	8,719	1.6%
3502	SUI - Administrators	97	137	2,396	2,434	1.6%
3503	SUI - Stationary Engineers			799	812	1.6%
3505	SUI - Classified SEIU	957	2,210	14,948	15,185	1.6%
3506	SUI - Crafts			584	593	1.6%
3509	SUI - Certificated	5,260	3,887	52,810	53,649	1.6%
3602	Workers Comp - Administrators	3,051	4,310	6,829	6,938	1.6%
3603	Workers Comp - Stationary Engineers			2,361	2,399	1.6%
3605	Workers Comp - Classified SEIU	30,004	32,492	45,087	45,803	1.6%
3606	Workers Comp - Crafts			1,764	1,792	1.6%
3607	Workers Comp - Governing Board			18	18	1.6%
3609	Workers Comp - Certificated	166,908	121,955	147,109	149,446	1.6%
3652	OPEB	246,722	147,084	124,342	126,318	1.6%
3702	SF Retirement - Administrators			15,674	15,923	1.6%
3703	SF Retirement - Stationary Engineer			24,826	25,221	1.6%
3705	SF Retirement - Classified SEIU	417,182	484,736	573,714	582,828	1.6%
3706	SF Retirement - Crafts			22,665	23,025	1.6%
3709	SF Retirement - Certificated	15,129	3,449	4,436	4,506	1.6%
<b>Employee Benefits Total</b>		<b>4,637,254</b>	<b>3,492,986</b>	<b>4,882,715</b>	<b>4,960,282</b>	<b>1.6%</b>
<b>SUPPLIES/MATERIALS</b>						
4301	Printing Supplies			239		
4302	Computer Supplies		790	13,025		(100.0%)
4303	Other Supplies	7,491	495	3,564	14,291	301.0%
4305	Instructional Supplies	1,087			-	0.0%
4402	Uniforms			200	203	1.6%
<b>Supplies/Materials Total</b>		<b>8,578</b>	<b>1,285</b>	<b>17,028</b>	<b>14,494</b>	<b>(14.9%)</b>
<b>OTHER OPERATING EXPENSES</b>						
5130	Dues and Memberships		5,110	150		(100.0%)
5190	Other Consulting	36,204		971,834	987,273	1.6%
5202	Conference and Food Services		1,600	9,138	9,283	1.6%
5350	Postage	2,178		-	-	0.0%
5530	Telephone	185,487	173,043	-	-	0.0%
5632	Copier Leases		801,473	917,561	932,137	1.6%
5633	Other Leases	18,181	25,658	3,021	3,069	1.6%
5640	Maint & Repair - Non-Equipment			1,044	1,061	1.6%
5650	Maint & Repair - Equipment	218,687	165,564	148,357	150,713	1.6%
5656	Software License Fees	1,404,091	1,426,770	1,635,776	1,661,762	1.6%
5912	Fees for Services		24,592	20,183	20,504	1.6%
<b>Other Operating Expenses Total</b>		<b>1,864,828</b>	<b>2,623,810</b>	<b>3,707,063</b>	<b>3,765,801</b>	<b>1.6%</b>
<b>CAPITAL OUTLAY</b>						
6302	Books	50,174	185	150	101	(32.4%)
6304	Databases	53,629	48,698	36,358	36,935	1.6%
6306	Periodicals	37,804	12,263	12,714	12,916	1.6%
6308	Video	8,544	11,965	9,702	9,856	1.6%
6443	Add-Non Cap Computer Equip			2,376	2,414	1.6%
6453	Add-Expendable Computer Equip			9,995	10,154	1.6%
6454	Add-Expendable Misc Equipment		1,624		-	0.0%
<b>Capital Outlay Total</b>		<b>150,150</b>	<b>74,734</b>	<b>71,294</b>	<b>72,376</b>	<b>1.5%</b>
<b>TOTAL EXPENDITURES</b>		<b>19,490,064</b>	<b>19,518,635</b>	<b>19,627,894</b>	<b>19,934,937</b>	<b>0</b>
<b>NET SURPLUS/DEFICIT</b>		<b>-</b>	<b>257</b>	<b>(4,690)</b>	<b>0</b>	<b>-</b>

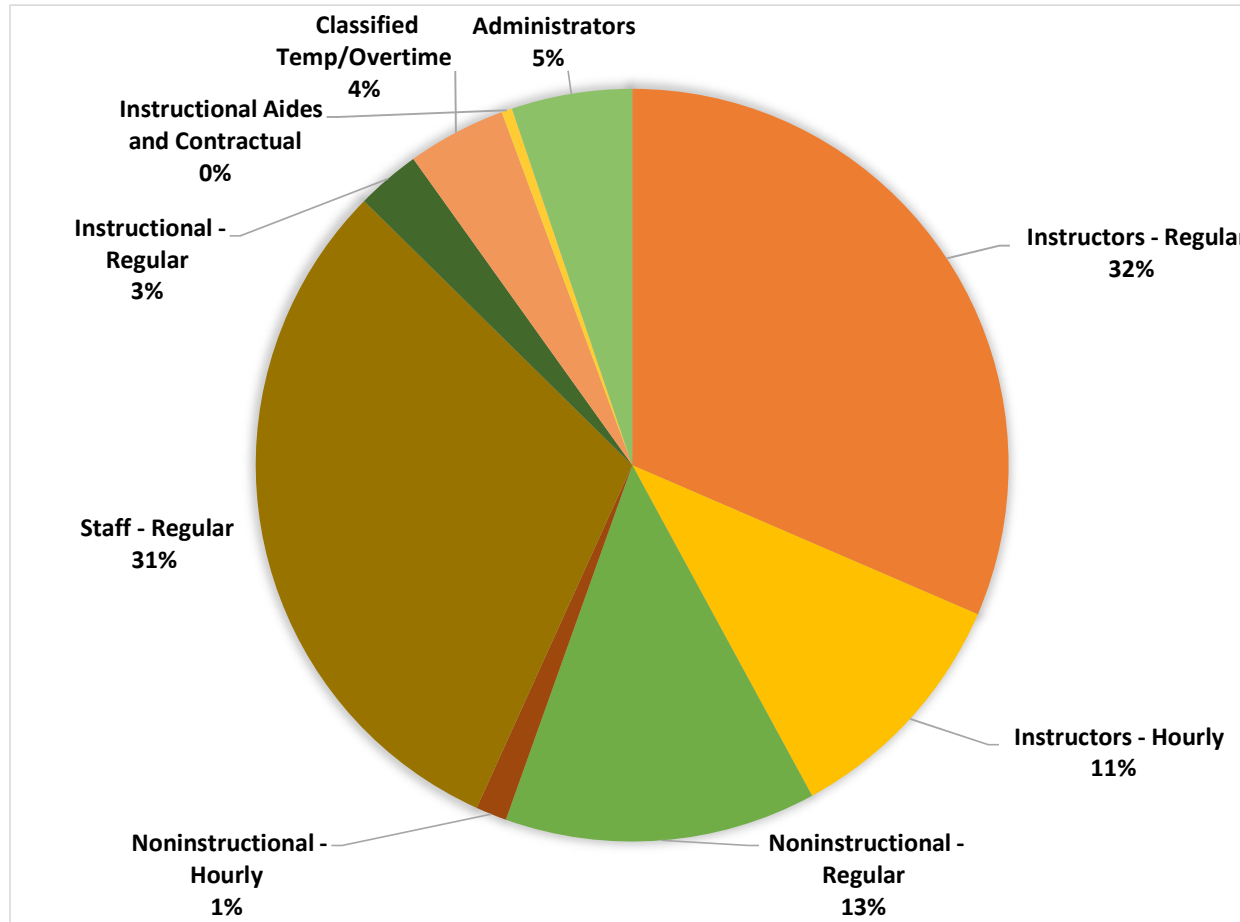
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23**

**UNRESTRICTED GENERAL FUND + PARCEL TAX  
SALARY ANALYSIS**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>FACULTY</b>					
1100 Instructors - Regular	41,967,067	41,726,678	35,029,046	33,383,082	(4.7%)
1200 Instructors - Hourly	21,821,876	16,962,503	8,941,159	11,211,557	25.4%
1300 Noninstructional - Regular 1400	10,191,172	10,938,872	14,096,143	14,192,657	0.7%
Noninstructional - Hourly	3,279,956	2,490,824	2,093,681	1,408,446	(32.7%)
<b>Total Faculty</b>	<b>77,260,071</b>	<b>72,118,877</b>	<b>60,160,030</b>	<b>60,195,742</b>	<b>0.1%</b>
<b>CLASSIFIED</b>					
2100 Staff - Regular	33,624,571	34,372,570	33,679,963	32,452,695	(3.6%)
2200 Instructional - Regular	2,249,228	2,509,936	2,840,656	2,905,845	2.3%
2300 Classified Temp/Overtime 2400	4,871,983	2,652,131	2,748,490	5,238,390	90.6%
Instructional Aides and Contrac	517,630	497,726	533,774	481,313	(9.8%)
<b>Total Classified</b>	<b>41,263,412</b>	<b>40,032,363</b>	<b>39,802,883</b>	<b>41,078,244</b>	<b>3.2%</b>
<b>1210 Administrators</b>	<b>6,960,808</b>	<b>6,692,776</b>	<b>5,503,106</b>	<b>5,486,602</b>	<b>(0.3%)</b>
<b>TOTAL SALARIES</b>	<b>125,484,291</b>	<b>118,844,016</b>	<b>105,466,018</b>	<b>106,760,588</b>	<b>1.2%</b>

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

**UNRESTRICTED GENERAL FUND + PARCEL TAX  
BUDGETED SALARIES**



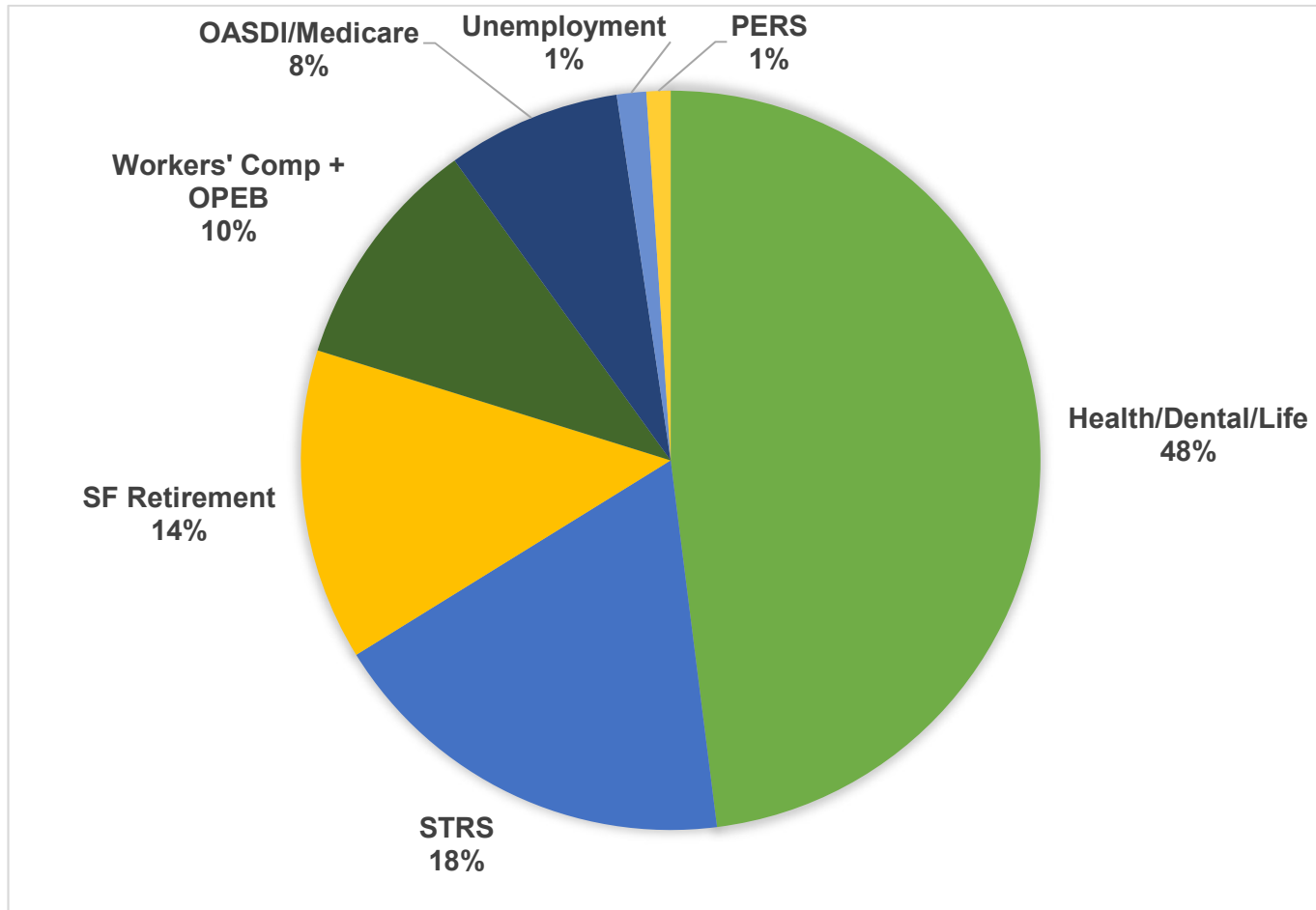
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23**

**UNRESTRICTED GENERAL FUND + PARCEL TAX  
BENEFIT ANALYSIS**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>PUBLIC RETIREMENT</b>					
STRS	12,173,481	18,520,198	9,229,312	9,768,726	5.8%
PERS	423,004	460,811	369,941	564,303	52.5%
OASDI/Medicare	4,145,057	4,024,689	3,821,822	4,073,123	6.6%
Unemployment	61,054	79,914	568,800	693,961	22.0%
Workers' Comp + OPEB	2,181,354	1,864,770	2,548,539	5,508,579	116.1%
SF Retirement	8,476,416	9,276,959	8,122,074	7,310,521	(10.0%)
<b>Total Public Retirement</b>	<b>27,460,366</b>	<b>34,227,341</b>	<b>24,660,487</b>	<b>27,919,214</b>	<b>13.2%</b>
<b>Health/Dental/Life</b>	<b>13,813,427</b>	<b>14,756,575</b>	<b>23,624,391</b>	<b>25,767,974</b>	<b>9.1%</b>
<b>TOTAL BENEFITS</b>	<b>41,273,793</b>	<b>48,983,916</b>	<b>48,284,878</b>	<b>53,687,188</b>	<b>11.2%</b>

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

**UNRESTRICTED GENERAL FUND + PARCEL TAX  
BUDGETED BENEFITS**



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 CCCCCO. 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 2022-23**

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>FEDERAL RESOURCES</b>					
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%
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%
<b>TOTAL FEDERAL FUNDS</b>	<b>4,336,836</b>	<b>22,144,881</b>	<b>9,694,559</b>	<b>9,429,228</b>	<b>(2.7%)</b>
<b>STATE RESOURCES</b>					
Adult Education Block Grant	3,183,137	2,448,736	3,187,353	3,500,000	9.8%
Basic Needs Center	-	-	-	785,383	0.0%
Basic Skills Initiative	1,378,062	1,296,595	1,346,853	1,420,438	5.5%
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%

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2022-23</b>	
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	8,000,000	498.2%
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%
Dream Center	-	71,098	65,250	166,614	155.3%
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	1,000,000	159.7%
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 CCCCCO	-	335,333	64,667	400,000	518.6%
Financial Aid Technology	79,374	1,290	69,262	67,768	(2.2%)
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	2,598,426	50.8%
Guided Pathways	731,854	414,118	228,652	563,562	146.5%
Hunger Free Campus	168,919	0	50,199	16,732	(66.7%)



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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2022-23</b>	
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	3,090,142	1,049.9%
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%
Zero Textbook Cost Program	-	-	-	20,000	0.0%
<b>TOTAL STATE FUNDS</b>	<b>28,973,396</b>	<b>25,933,495</b>	<b>29,757,741</b>	<b>45,918,306</b>	<b>54.3%</b>

**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%

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2022-23</b>	
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%
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%
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%

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2022-23</b>	
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%
Title IV-E Training Program	1,056,536	907,629	815,856	815,856	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%)
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%)
<b>TOTAL LOCAL FUNDS</b>	<b>7,415,215</b>	<b>4,271,867</b>	<b>5,205,918</b>	<b>5,845,960</b>	<b>12.3%</b>
<b>TOTAL RESTRICTED PROGRAMS</b>	<b>40,725,447</b>	<b>52,350,243</b>	<b>44,658,218</b>	<b>61,193,494</b>	<b>37.0%</b>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET 2022-23**  
**GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8120	Higher Education Act	971,974	10,270,142	7,140,598	5,865,712	(17.9%)
8140	TANF-Federal	74,427	70,937	66,853	61,072	(8.6%)
8150	Student Financial Aid	848,206	863,499	651,314	607,533	(6.7%)
8170	Vocational/Applied Tech	976,526	1,021,794	768,168	1,000,000	30.2%
8190	Other Federal Restricted Revenues	440,975	9,083,606	456,689	833,585	82.5%
8290	Ca Dept Ed-Fed Pass Thru	1,035,635	912,485	887,505	912,485	2.8%
	<b>Total Federal Revenues</b>	<b>4,347,744</b>	<b>22,222,463</b>	<b>9,971,127</b>	<b>9,280,387</b>	<b>(6.9%)</b>
8611	State General Apportionment	79,374	1,290	67,768	67,768	0.0%
8615	Basic Skills	1,378,062	1,296,595	1,346,853	1,500,000	11.4%
8622	EOPS	1,616,276	1,700,752	1,979,615	1,979,615	0.0%
8623	DSPS	1,998,962	1,964,454	2,032,180	2,674,258	31.6%
8624	State Calworks Allocations	440,454	417,374	397,078	379,685	(4.4%)
8626	BFAP Apportionment	686,741	686,982	619,879	630,311	1.7%
8627	Matriculations	7,535,156	7,075,332	6,881,950	7,600,000	10.4%
8629	Other Gen Categorical Allocations	3,907,884	4,337,050	6,701,969	19,500,000	191.0%
8655	Economic Programs	742,594	758,734	600,313	800,000	33.3%
8656	Other Reimb Categoricals	2,935,541	1,010,795	772,753	772,753	0.0%
8681	ST Lottery Proceeds	671,364	1,318,936	2,031,747	2,000,000	(1.6%)
8699	Other Misc ST Revenues	6,746,209	6,114,484	8,191,866	10,000,000	22.1%
	<b>Total State Revenues</b>	<b>28,738,615</b>	<b>26,682,779</b>	<b>31,623,971</b>	<b>47,904,390</b>	<b>51.5%</b>
8812	Tax Allocation, Supplemental Roll	-	125	-	-	0.0%
8821	Cont, Gifts, Endowments	-	-	64,958	64,958	0.0%
8823	City College Foundation	6,080	113,080	509,639	509,639	0.0%
8824	Foundations Sources	212,148	21,461	44,133	44,133	0.0%
8825	Scholarhsip Donations	-	22,000	3,000	3,000	0.0%
8831	Contract Instructional Serv	1,118,017	908,340	815,856	815,856	0.0%
8832	SF City Sub-Contracts	1,531,084	754,196	845,681	845,681	0.0%
8833	Other Contract Services	202,911	234,008	307,618	307,618	0.0%
8872	Community Service Classes		129		-	0.0%
8876	Health Service Fees-Summary	-			-	0.0%
8876A	Health Service Fees-Summer	155,840	66,320	76,432	76,432	0.0%
8876B	Health Services-Fall	498,500	351,691	306,720	306,720	0.0%
8876C	Health Service Fees-Spring	408,480	351,937	356,220	356,220	0.0%
8876D	Health Service Fees-PY	(381)	(1,252)	(1,128)	(1,128)	0.0%
8876I	Health Service Fees-BOGG-PY	-	11	-	-	0.0%
8876K	Health Fee Waivers-Summer	(592)	-	-	-	0.0%
8876L	Health Fee Waivers-Fall	(1,040)	(40)	(700)	(700)	0.0%
8876M	Health Fee Waivers-Spring	(20)	(20)	(980)	(980)	0.0%
8876N	Health Fee Waivers-PY	(433)	-	-	-	0.0%
8881A	Parking Fees-Summer	12,325	245	3,785	3,785	0.0%
8881B	Parking Fees-Fall	270,091	465	26,715	26,715	0.0%
8881C	Parking Fees-Spring	134,420	2,793	74,391	74,391	0.0%
8881D	Parking Fees-PY	(50)	-	-	-	0.0%
8881E	Parking Fees FA-Summer	3,165	-	-	-	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET 2022-23**  
**GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8881F	Parking Fees FA-Fall	30,360	-	2,400	2,400	0.0%
8881G	Parking Fees FA-Spring	28,755	-	3,855	3,855	0.0%
8885A	ESLIP - Summer	49,490	(1,200)	1,245	1,245	0.0%
8885B	ESLIP - Fall	155,085	63,685	62,120	62,120	0.0%
8885C	ESLIP - Spring	119,960	51,500	50,295	50,295	0.0%
8889	Other Student Fees	99,337	15,276	52,960	52,960	0.0%
8891	Other Local Revenues	897,642	2,286,791	373,752	373,752	0.0%
8892	Traffic Fines	139,629	30,947	24,218	24,218	0.0%
8893I	Miscellaneous Income	27,510	20,823	5,532	5,532	0.0%
8893N	PY Credit/Refunds	100	-	-	-	0.0%
8896	Intrafund Transfer	-	113,794	-	-	0.0%
8950	F & A Recoveries	-	155	-	-	0.0%
	<b>Total Local Revenues</b>	<b>6,098,412</b>	<b>5,407,260</b>	<b>4,008,717</b>	<b>4,008,717</b>	<b>0.0%</b>
8982	Transfer in - General Restricted	-	(836,439)	-	-	0.0%
	<b>Total Transfers</b>	<b>-</b>	<b>(836,439)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>39,184,771</b>	<b>53,476,063</b>	<b>45,603,815</b>	<b>61,193,494</b>	<b>34.2%</b>
<b>Expenditures</b>						
1120	Faculty-Sch1	397,819	377,039	437,353	459,221	5.0%
1210	Administrators	2,533,429	2,072,920	1,758,848	1,846,791	5.0%
1220	Nonteaching-Sch1	1,651,368	1,624,896	1,506,322	1,581,638	5.0%
1229	Nonteaching-Long Term Substitutes	-	-	5,208	5,468	5.0%
1230	Librarians-Sch1	2,133	433	-	-	0.0%
1240	Counselors-Sch1	2,711,914	2,729,136	2,042,804	2,144,944	5.0%
1250	Student Health Personnel	238,407	179,456	188,925	198,371	5.0%
1322	Faculty-Regular Hours	314,780	125,064	113,588	119,268	5.0%
1323	Faculty-Reg Hrs PBL	1,340,958	1,163,093	1,772,254	1,860,867	5.0%
1324	Faculty-Summer/Int Hourly	9,351	737	159,708	167,693	5.0%
1325	Faculty-Subs	7,911	8,577	7,527	7,904	5.0%
1333	Faculty-Reg Hrs Ovrl'd By Load	51,338	20,629	-	-	0.0%
1422	Nonteaching-Hourly	2,352,904	1,951,391	1,534,553	1,611,281	5.0%
1423	Part-time Office Hours	-	268	-	-	0.0%
1424	Nonteaching-Sum/Int	36,825	55,914	76,204	80,014	5.0%
1442	Counselors-Hourly	150,366	213,021	293,021	307,672	5.0%
1444	Counselors-Sum/Int	63,347	49,873	51,417	53,988	5.0%
	<b>Total Academic Salaries</b>	<b>11,862,850</b>	<b>10,572,447</b>	<b>9,947,733</b>	<b>10,445,120</b>	<b>5.0%</b>
2110	Classified-Reg	4,920,995	5,394,501	9,972,254	10,470,866	5.0%
2210	Instructional Aides-Reg	865,439	1,137,045	1,033,119	1,084,775	5.0%
2330	Classified-NI Temp	1,823,987	1,759,028	2,348,471	2,465,894	5.0%
2334	Classified-Sum/Int	4,968	911	-	-	0.0%
2340	Classified - Class 9910 only	84,239	-	-	-	0.0%
2370	Classified-NI Coll Aide	537,668	331,531	532,703	559,338	5.0%
2374	Classified-Summer Lab Aide	30,986	10,715	16,883	17,727	5.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET 2022-23**  
**GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	% CHANGE
		2019-20	2020-21	2021-22	BUDGET 2022-23	
2375	Classified-NI Coll Aide WK Stdy	871,232	244,069	354,589	372,318	5.0%
2380	Classified-Overtime	29,600	116,931	27,322	28,688	5.0%
2390	Classified-NI Cafeteria	71,385		1,392	1,461	5.0%
2410	Instructional Aides-Non Reg Temp	157,772	29,049	33,407	35,078	5.0%
2420	Instructional Aides-Non Reg Sum Int	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	<b>9,398,270</b>	<b>9,023,780</b>	<b>14,320,139</b>	<b>15,036,146</b>	<b>5.0%</b>
3102	STRS - Administrators	286,411	220,996	206,766	217,104	5.0%
3109	STRS - Certificated	1,314,961	1,136,336	1,085,534	1,139,811	5.0%
3202	PERS - Administrators	(1,306)	-	-	-	0.0%
3205	PERS - Classified SEIU	15,006	16,110	28,761	30,199	5.0%
3302	OASDI - Administrators	42,445	25,527	23,645	24,827	5.0%
3303	OASDI- Stationary Engineers	-	1,570	13,786	14,475	5.0%
3305	OASDI - Classified SEIU	455,084	493,532	728,774	765,213	5.0%
3306	OASDI - Crafts	-	118	241	253	5.0%
3308	OASDI - CalWorks	1,055	-	-	-	0.0%
3309	OASDI - Certificated	13,967	11,227	14,488	15,212	5.0%
3322	Medicare - Administrators	33,861	28,780	25,680	26,964	5.0%
3323	Medicare - Stationary Engineers	-	367	8,822	9,263	5.0%
3324	Medicare - Classified Managers	-	-	73	76	5.0%
3325	Medicare - Classified SEIU	107,772	116,548	179,133	188,090	5.0%
3326	Medicare - Crafts	-	27	56	59	5.0%
3328	Medicare - CalWorks	247	-	-	-	0.0%
3329	Medicare - Certificated	130,440	117,530	112,426	118,047	5.0%
3402	Health Plan - Administrators	151,466	141,868	141,102	148,157	5.0%
3403	Health Plan - Stationary Engineers	-	2,125	-	-	0.0%
3405	Health Plan - Classified SEIU	959,061	1,057,377	1,066,235	1,119,547	5.0%
3406	Health Plan - Crafts	-	107	167	176	5.0%
3409	Health Plan - Certificated	912,203	897,659	984,102	1,033,307	5.0%
3422	Dental - Administrators	24,918	19,730	20,056	21,058	5.0%
3423	Dental - Stationary Engineers	-	333	-	-	0.0%
3425	Dental - Classified SEIU	195,384	192,374	191,265	200,828	5.0%
3426	Dental - Crafts	-	19	51	54	5.0%
3429	Dental - Certificated	149,098	130,741	139,380	146,349	5.0%
3432	Life Insurance - Administrators	1,159	1,134	1,153	1,210	5.0%
3433	Life Insurance - Stationary Engineer	-	19	-	-	0.0%
3435	Life Insurance - Classified SEIU	9,095	11,353	11,410	11,980	5.0%
3436	Life Insurance - Crafts	-	1	3	3	5.0%
3439	Life Insurance - Certificated	4,259	4,975	4,483	4,707	5.0%
3502	SUI - Administrators	1,191	1,377	10,012	10,512	5.0%
3503	SUI - Stationary Engineers	-	36	-	-	0.0%
3505	SUI - Classified SEIU	3,842	8,527	46,884	49,228	5.0%
3506	SUI - Crafts	-	1	20	21	5.0%
3509	SUI - Certificated	4,601	4,274	43,957	46,155	5.0%
3602	Workers Comp - Administrators	37,369	31,799	28,702	30,137	5.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET 2022-23**  
**GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
3603	Workers Comp - Stationary Engineers	-	420	-	-	0.0%
3605	Workers Comp - Classified SEIU	120,607	131,233	142,339	149,456	5.0%
3606	Workers Comp - Crafts	-	30	62	65	5.0%
3609	Workers Comp - Certificated	144,736	132,515	126,675	133,009	5.0%
3652	OPEB	309,989	228,365	152,580	160,209	5.0%
3702	SF Retirement - Administrators	161,580	140,679	119,867	125,860	5.0%
3705	SF Retirement - Classified SEIU	1,571,707	1,905,188	1,854,506	1,947,232	5.0%
3706	SF Retirement - Crafts	-	361	263	276	5.0%
3709	SF Retirement - Certificated	6,638	3,889	8,020	8,421	5.0%
3710	SF Retirement - Students	-	-	825	866	5.0%
	<b>Total Benefits</b>	<b>7,168,842</b>	<b>7,217,176</b>	<b>7,522,302</b>	<b>7,898,417</b>	<b>5.0%</b>
4102	Textbooks	145,863	69,755	81,918	150,000	83.1%
4103	Other Books	7,740	8,488	-	-	0.0%
4301	Printing Supplies	54,222	2,796	28,263	50,000	76.9%
4302	Computer Supplies	58,584	18,517	4,573	4,573	0.0%
4303	Other Supplies	366,465	794,078	362,979	400,000	10.2%
4304	Durable Supplies	110	148	-	-	0.0%
4305	Instructional Supplies	815,014	266,611	692,957	1,000,000	44.3%
4306	Food Supplies	153,360	86	118,236	200,000	69.2%
4402	Uniforms	10,215	13,697	-	50,000	0.0%
	<b>Total Supplies</b>	<b>1,611,574</b>	<b>1,174,176</b>	<b>1,288,925</b>	<b>1,854,573</b>	<b>43.9%</b>
5101	Instructional Service Agreements	60,688	117,068	229,035	500,000	118.3%
5110	Guest Lecturer	13,858	22,078	21,885	50,000	128.5%
5120	Computer Consulting	18,000	5,000	28,433	28,433	0.0%
5130	Dues and Memberships	18,282	43,602	59,366	59,366	0.0%
5131	Participants Cost	4,360	3,331	-	-	0.0%
5190	Other Consulting	3,105,732	778,150	979,949	2,500,000	155.1%
5202	Conference and Food Services	17,408	5,087	23,271	23,271	0.0%
5210	Travel - Non-Local	98,822	6,891	52,478	52,478	0.0%
5212	Travel - Local	16,750	13,209	13,994	13,994	0.0%
5350	Postage	2,100	107	15,768	15,768	0.0%
5530	Telephone	-	17,330	38,552	38,552	0.0%
5632	Copier Leases	9,539	-	-	-	0.0%
5633	Other Leases	114,001	44,950	56,769	56,769	0.0%
5640	Maint & Repair - Non-Equipment	288	-	302	302	0.0%
5650	Maint & Repair - Equipment	54,280	8,954	107,426	107,426	0.0%
5656	Software License Fees	803,442	1,446,013	1,372,000	6,500,000	373.8%
5801	Broadcasting	-	-	16,264	16,264	0.0%
5802	Print Advertising	35,270	11,243	12,153	12,153	0.0%
5803	Other Advertising	19,516	16,590	484	484	0.0%
5804	Community Outreach	2,242	-	5,547	5,547	0.0%
5805	Student Outreach	92,010	10,402	244,106	500,000	104.8%
5902	Testing Services	12,751	4,310	4,850	4,850	0.0%
5906	Credit Card Fees	8,160	260	4,282	4,282	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET 2022-23**  
**GENERAL FUND - RESTRICTED PROGRAMS**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
5907	Over/Short	(1,225)	(1,225)	(925)	(925)	0.0%
5909	Receivable Write-Off	59,800	64,472	60,000	65,000	8.3%
5910	Other Expenses	44,644	96,410	25,088	50,000	99.3%
5911	Tuition Reimbursement	-	-	3,180	3,180	0.0%
5912	Fees for Services	439,753	57,013	175,889	500,000	184.3%
5913	Banquet and Other Food Expenses	126,318	120,924	80,090	200,000	149.7%
	<b>Total Services</b>	<b>5,176,787</b>	<b>2,892,167</b>	<b>3,630,235</b>	<b>11,307,194</b>	<b>211.5%</b>
6201	Planning Costs	404,088	92,473	104,436	104,436	0.0%
6202	Construction in Progress	36,000	19,384	-	-	0.0%
6203	Project Management	183,169	-	-	-	0.0%
6210	Building Improvements	123,982	-	-	-	0.0%
6302	Books	21,639	-	59,000	59,000	0.0%
6304	Databases	96,749	140,000	194,389	500,000	157.2%
6306	Periodicals	3,986	-	55,986	100,000	78.6%
6308	Video	-	-	18,739	50,000	166.8%
6411	Add-Furniture/Fixtures	-	203	-	-	0.0%
6413	Add-Computer Equipment	250,122	15,051	2,011,378	2,500,000	24.3%
6414	Add-Miscellaneous Equipment	332,384	244,173	344,185	344,185	0.0%
6434	Repl-Miscellaneous Equipment	71,355	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	-	923	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	21,482	-	1,081	1,081	0.0%
6453	Add-Expendable Computer Equip	658,066	123,250	528,703	700,000	32.4%
6454	Add-Expendable Misc Equipment	78,827	180,534	118,024	300,000	154.2%
	<b>Total Equipment</b>	<b>2,281,849</b>	<b>815,991</b>	<b>3,435,921</b>	<b>4,658,702</b>	<b>35.6%</b>
7310	Transfer out - General Unrestricted	-	10,260,077	-	-	0.0%
7320	Transfer out - General Restricted	-	836,439	-	-	0.0%
7350	Transfer out - Capital Projects	-	364,900	-	-	0.0%
7380	Transfer out - Financial Aid	82,548	4,414,825	262,249	262,249	0.0%
7383	Transfer out - Scholarship Trust	18,180	42,695	51,404	51,404	0.0%
7501	Payments to Students	2,219,737	3,318,366	3,091,148	6,000,000	94.1%
7600	Other Payments to/for Students	669,349	752,837	1,130,308	2,000,000	76.9%
7702	Subrecipient Cost	710,469	503,533	409,707	700,000	70.9%
7850	F & A Cost	552,082	998,762	409,551	550,000	34.3%
7901	Unallocated Cost	4,319	357	-	-	0.0%
	<b>Total Transfers</b>	<b>4,256,683</b>	<b>21,492,790</b>	<b>5,354,367</b>	<b>9,563,653</b>	<b>78.6%</b>
	<b>Total Expenditures</b>	<b>41,756,856</b>	<b>53,188,527</b>	<b>45,499,623</b>	<b>60,763,805</b>	<b>33.5%</b>
	<b>Total Surplus/(Deficit)</b>	<b>(2,572,084)</b>	<b>287,537</b>	<b>104,192</b>	<b>429,688</b>	<b>312.4%</b>



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

**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.

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

**PARKING FUND  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION BUDGET</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>CHANGE</b>
<b>REVENUE</b>					
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%
<b>Total Revenue</b>	<b>584,208</b>	<b>846,620</b>	<b>128,500</b>	<b>185,000</b>	<b>44%</b>
<b>EXPENDITURES</b>					
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%)
<b>Total Expenditures and Transfers</b>	<b>532,265</b>	<b>359,134</b>	<b>548,045</b>	<b>663,642</b>	<b>21%</b>
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%)
<b>ENDING FUND BALANCE</b>	<b>1,972,238</b>	<b>2,459,724</b>	<b>2,040,179</b>	<b>1,561,537</b>	<b>(23%)</b>

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

**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.

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

**STUDENT HEALTH FEES FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
Student Health Fees	1,060,354	768,647	736,564	1,000,000	36%
Other Fees	-	22,459	-	-	0%
Transfer In	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,060,354</b>	<b>791,106</b>	<b>736,564</b>	<b>1,000,000</b>	<b>36%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>1,502,783</b>	<b>1,139,069</b>	<b>1,274,970</b>	<b>1,386,119</b>	<b>9%</b>
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%
<b>ENDING FUND BALANCE</b>	<b>(1,027,911)</b>	<b>(1,375,874)</b>	<b>(1,914,280)</b>	<b>(2,300,399)</b>	<b>20%</b>

**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.

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

**CAFETERIA FUND  
REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
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%
<b>Total Revenue</b>	<b>945,907</b>	<b>790,281</b>	<b>866,718</b>	<b>1,100,000</b>	<b>26.9%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>945,907</b>	<b>790,281</b>	<b>866,718</b>	<b>1,100,000</b>	<b>26.9%</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 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 ability to 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.

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

**CHILD DEVELOPMENT FUND REVENUE AND EXPENDITURE REPORT**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
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%
<b>Total Revenue</b>	<b>808,345</b>	<b>759,889</b>	<b>1,146,909</b>	<b>1,326,086</b>	<b>15.6%</b>
<b>EXPENDITURES</b>					
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	119,700	1,729.0%
Equipment	-	-	-	150,000	0.0%
<b>Total Expenditures and Transfers</b>	<b>975,511</b>	<b>765,514</b>	<b>976,077</b>	<b>1,337,123</b>	<b>37.0%</b>
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%
<b>ENDING FUND BALANCE</b>	<b>16,567</b>	<b>10,942</b>	<b>181,773</b>	<b>170,736</b>	<b>(6.1%)</b>



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

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

ACCT	ACCOUNT TITLE	PRELIMIN ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	ARY 2021-22	BUDGET 2022-23	
8290	Ca Dept Ed-Fed Pass Thru	213,025	1,431	585,890	685,260	17%
	<b>Total Federal Revenues</b>	213,025	1,431	585,890	685,260	17%
8510	CDE-Apportionment	76,291	-	213,958	166,743	-22%
8530	General CDE Revenues	57,039	592,642	12,102	54,576	351%
8699	Other Misc ST Revenues	197,499	165,816	220,729	162,734	-26%
8871	Child Development Services	-	-	17,584	18,000	2%
	<b>Total State Revenues</b>	330,829	758,457	464,373	402,053	-13%
8821	Cont, Gifts, Endowments	256,211	-	96,645	230,773	139%
8824	Foundations Sources	8,280	-	-	8,000	0%
	<b>Total Local Revenues</b>	264,491	-	96,645	238,773	147%
	<b>Total Revenues</b>	808,345	759,889	1,146,909	1,326,086	16%
<b>Expenditures</b>						
1220	Nonteaching-Sch1	8,209	4,285	14,419	15,140	5%
1422	Nonteaching-Hourly	2,969	-	5,616	5,897	5%
	<b>Total Academic Salaries</b>	11,178	4,285	20,035	21,037	5%
2110	Classified-Reg	46,972	79,058	75,944	77,083	1%
2210	Instructional Aides-Reg	519,629	332,857	494,594	502,013	1%
2330	Classified-NI Temp	32,883	52,974	57,190	58,048	1%
2370	Classified-NI Coll Aide	37,393	-	1,852	1,856	0%
2380	Classified-Overtime	-	-	-	-	0%
	<b>Total Classified Salaries</b>	636,876	464,890	629,580	639,000	1%
3109	STRS - Certificated	1,854	807	3,169	3,229	2%
3305	OASDI - Classified SEIU	35,958	28,163	37,499	38,212	2%
3325	Medicare - Classified SEIU	8,409	6,587	8,793	8,960	2%
3329	Medicare - Certificated	160	72	281	286	2%
3405	Health Plan - Classified SEIU	87,287	78,080	107,826	109,875	2%
3409	Health Plan - Certificated	385	263	1,160	1,182	2%
3425	Dental - Classified SEIU	17,525	10,409	12,791	13,034	2%
3429	Dental - Certificated	98	57	239	244	2%
3435	Life Insurance - Classified SEIU	799	666	803	818	2%
3439	Life Insurance - Certificated	5	3	14	14	2%
3505	SUI - Classified SEIU	282	314	2,974	3,030	2%
3509	SUI - Certificated	6	3	98	100	2%
3605	Workers Comp - Classified SEIU	9,078	7,242	9,619	9,802	2%
3609	Workers Comp - Certificated	175	78	308	315	2%
3652	OPEB	13,292	6,762	6,329	6,449	2%
3705	SF Retirement - Classified SEIU	119,948	150,814	126,486	128,838	2%
	<b>Total Benefits</b>	295,260	290,320	318,387	324,387	2%
4302	Computer Supplies	281	-	-	-	0%
4303	Other Supplies	11,410	-	463	81,000	17385%
4306	Food Supplies	12,332	-	1,067	2,000	87%
	<b>Total Supplies</b>	24,022	-	1,530	83,000	5323%
5130	Dues and Memberships	1,209	-	545	3,680	576%
5190	Other Consulting	6,350	6,000	6,000	11,000	83%
5210	Travel - Non-Local	-	-	-	5,000	0%
5212	Travel - Local	-	-	-	6,000	0%
5350	Postage	18	20	-	20	0%
5910	Other Expenses	597	-	-	94,000	0%
	<b>Total Services</b>	8,174	6,020	6,545	119,700	1729%
6413	Add-Computer Equipment	-	-	-	50,000	0%
6414	Add-Miscellaneous Equipment	-	-	-	100,000	0%
	<b>Total Equipment</b>	-	-	-	150,000	0%
	<b>Total Expenditures</b>	975,511	765,514	976,077	1,337,123	37%
	<b>Total Surplus/(Deficit)</b>	(167,166)	(5,626)	170,831	(11,037)	-106%

## 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	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 2022-23**

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE SUMMARY**

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	2,897,931	932,824	382,404	30,177,568	7,791.5%
Local Revenues	884,828	1,000,740	2,124,164	286,664	(86.5%)
Transfers	-	146,490	-	-	0.0%
<b>Total Revenue</b>	<b>3,782,759</b>	<b>2,080,055</b>	<b>2,506,568</b>	<b>30,464,232</b>	<b>1,115.4%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>5,668,689</b>	<b>1,295,001</b>	<b>457,797</b>	<b>30,298,564</b>	<b>6,518.3%</b>
Excess of Revenue Over Expenditures	(1,885,930)	785,054	2,048,772	165,668	(91.9%)
Beginning Fund Balance	7,116,160	5,230,230	6,015,284	8,064,056	34.1%
<b>ENDING FUND BALANCE</b>	<b>5,230,230</b>	<b>6,015,284</b>	<b>8,064,056</b>	<b>8,229,724</b>	<b>2.1%</b>

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

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8699	Other Misc ST Revenues	2,897,931	932,824	382,404	30,177,568	7,791.5%
	<b>Total State Revenues</b>	2,897,931	932,824	382,404	30,177,568	7,791.5%
8818	Redevelopment AB 1290	730,832	884,561	-	-	0.0%
8851	Rentals/Leases	-	-	-	-	0.0%
8886	Non-Resident Tuition Capital Outlay	153,997	116,179	86,664	86,664	0.0%
8891	Other Local Revenue	-	-	300,000	200,000	(33.3%)
8950	F & A Recoveries	-	-	1,737,500	-	(100.0%)
	<b>Total Local Revenues</b>	884,828	1,000,740	2,124,164	286,664	(86.5%)
8981	Transfer in - General Unrestricted	-	-	-	-	0.0%
8982	Transfer in - General Restricted	-	146,490	-	-	0.0%
8985	Transfer in - Capital Projects	-	-	-	-	0.0%
	<b>Total Transfers</b>	-	146,490	-	-	0.0%
	<b>Total Revenues</b>	3,782,759	2,080,055	2,506,568	30,464,232	1,115.4%
<b>Expenditures</b>						
1210	Administrators	-	-	-	-	0.0%
	<b>Total Academic Salaries</b>	-	-	-	-	0.0%
2110	Classified-Reg	-	-	-	-	0.0%
2380	Classified-Overtime	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	-	-	-	-	0.0%
3303	OASDI- Stationary Engineers	-	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	-	-	-	0.0%
3306	OASDI - Crafts	-	-	-	-	0.0%
3322	Medicare - Administrators	-	-	-	-	0.0%
3323	Medicare - Stationary Engineers	-	-	-	-	0.0%
3324	Medicare - Classified Managers	-	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	-	-	-	0.0%
3326	Medicare - Crafts	-	-	-	-	0.0%
3402	Health Plan - Administrators	-	-	-	-	0.0%
3403	Health Plan - Stationary Engineers	-	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	-	-	-	0.0%
3406	Health Plan - Crafts	-	-	-	-	0.0%
3422	Dental - Administrators	-	-	-	-	0.0%
3423	Dental - Stationary Engineers	-	-	-	-	0.0%
3425	Dental - Classified SEIU	-	-	-	-	0.0%
3426	Dental - Crafts	-	-	-	-	0.0%
3432	Life Insurance - Administrators	-	-	-	-	0.0%
3433	Life Insurance - Stationary Engineer	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	-	-	0.0%
3436	Life Insurance - Crafts	-	-	-	-	0.0%
3502	SUI - Administrators	-	-	-	-	0.0%
3503	SUI - Stationary Engineers	-	-	-	-	0.0%
3505	SUI - Classified SEIU	-	-	-	-	0.0%
3506	SUI - Crafts	-	-	-	-	0.0%
3602	Workers Comp - Administrators	-	-	-	-	0.0%
3603	Workers Comp - Stationary Engineers	-	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	-	-	-	0.0%
3606	Workers Comp - Crafts	-	-	-	-	0.0%
3652	OPEB	-	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	-	-	-	0.0%
	<b>Total Benefits</b>	-	-	-	-	0.0%
4103	Other Books	-	-	-	-	0.0%

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

**CAPITAL OUTLAY FUND  
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
	4301 Printing Supplies	-	-	-	-	0.0%
	4302 Computer Supplies	-	-	-	-	0.0%
	4303 Other Supplies	-	-	-	-	0.0%
	4304 Durable Supplies	-	-	-	-	0.0%
	4305 Instructional Supplies	-	-	-	-	0.0%
	<b>Total Supplies</b>	-	-	-	-	0.0%
	5130 Dues and Memberships	-	-	-	-	0.0%
	5190 Other Consulting	50,314	52,504	23,289	113,732	388.3%
	5610 Other Prop Leases	1,251,076	-	-	-	0.0%
	5632 Copier Leases	-	-	-	-	0.0%
	5633 Other Leases	-	-	-	-	0.0%
	5640 Maint & Repair - Non-Equipment	1,298,107	56,300	-	-	0.0%
	5650 Maint & Repair - Equipment	221,045	39,896	-	-	0.0%
	5656 Software License Fees	32,277	34,981	-	-	0.0%
	5658 Maint - Other	-	-	-	5,614,802	0.0%
	5722 Legal Services	-	-	-	-	0.0%
	5802 Print Advertising	-	-	-	-	0.0%
	5803 Other Advertising	-	-	-	-	0.0%
	5910 Other Expenses	-	-	-	-	0.0%
	5912 Fees for Services	-	-	3,870	-	(100.0%)
	<b>Total Services</b>	2,852,819	183,681	27,159	5,728,534	20,992.6%
	6102 Site Improvements	21,410	-	-	-	0.0%
	6201 Planning Costs	2,514,735	970,096	388,398	23,568,318	5,968.1%
	6202 Construction in Progress	197,187	117,115	23,684	-	(100.0%)
	6203 Project Management	61,424	6,278	17,778	1,711	(90.4%)
	6204 Planning Hazard Materials	-	-	-	-	0.0%
	6210 Building Improvements	20,677	17,830	-	-	0.0%
	6302 Books	-	-	-	-	0.0%
	6304 Databases	-	-	-	-	0.0%
	6306 Periodicals	-	-	-	-	0.0%
	6308 Video	-	-	-	-	0.0%
	6411 Add-Furniture/Fixtures	-	-	-	-	0.0%
	6413 Add-Computer Equipment	-	-	778	-	(100.0%)
	6414 Add-Miscellaneous Equipment	-	-	-	-	0.0%
	6431 Repl-Furniture/Fixtures	-	-	-	-	0.0%
	6433 Repl-Computer Equipment	-	-	-	-	0.0%
	6434 Repl-Miscellaneous Equipment	-	-	-	-	0.0%
	6441 Add-Non Cap Custodial Furn/Fix	-	-	-	-	0.0%
	6443 Add-Non Cap Computer Equip	-	-	-	-	0.0%
	6444 Add-Non Cap Custodial Misc Equip	-	-	-	-	0.0%
	6451 Add-Expendable Furniture/Fixt	-	-	-	-	0.0%
	6453 Add-Expendable Computer Equip	-	-	-	-	0.0%
	6454 Add-Expendable Misc Equipment	437	-	-	-	0.0%
	6460 Instructional Equipment	-	-	-	1,000,000	0.0%
	<b>Total Equipment</b>	2,815,870	1,111,319	430,638	24,570,030	5,605.5%
	7320 Transfer out - General Restricted	-	-	-	-	0.0%
	<b>Total Transfers</b>	-	-	-	-	0.0%
	<b>Total Expenditures</b>	5,668,689	1,295,001	457,797	30,298,564	6,518.3%
	<b>Total Surplus/(Deficit)</b>	(1,885,930)	785,054	2,048,772	165,668	(91.9%)

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>ADOPTION</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>BUDGET</b>	<b>CHANGE</b>
				<b>2022-23</b>	
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	4	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
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	49,021	4.7%
Transfers	-	-	-	-	0.0%
<b>Total Expenditures and Transfers</b>	<b>53,091</b>	<b>10,337</b>	<b>46,813</b>	<b>49,021</b>	<b>4.7%</b>
Excess of Revenue Over Expenditures	(53,087)	(10,337)	(46,813)	(49,021)	4.7%
Beginning Fund Balance	159,258	106,171	95,834	49,021	(48.8%)
<b>ENDING FUND BALANCE</b>	<b>106,172</b>	<b>95,834</b>	<b>49,021</b>	<b>-</b>	<b>0.0%</b>

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8861	Interest/Invest Inc	4	-	-	-	0.0%
	<b>Total Local Revenues</b>	4	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-	-	0.0%
	<b>Total Transfers</b>	-	-	-	-	0.0%
	<b>Total Revenues</b>	4	-	-	-	0.0%
<b>Expenditures</b>						
2110	Classified-Reg	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	-	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	-	-	-	0.0%
3425	Dental - Classified SEIU	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	-	-	0.0%
3505	SUI - Classified SEIU	-	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	-	-	-	0.0%
3652	OPEB	-	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	-	-	-	0.0%
	<b>Total Benefits</b>	-	-	-	-	0.0%
4103	Other Books	-	-	-	-	0.0%
4301	Printing Supplies	-	-	-	-	0.0%
4302	Computer Supplies	-	-	-	-	0.0%
4303	Other Supplies	5,651	-	-	-	0.0%
4304	Durable Supplies	-	-	-	-	0.0%
4305	Instructional Supplies	-	-	-	-	0.0%
	<b>Total Supplies</b>	5,651	-	-	-	0.0%
5722	Legal Services	(6,546)	-	-	-	0.0%
	<b>Total Services</b>	(6,546)	-	-	-	0.0%
6101	Sites (Planning)	-	-	-	-	0.0%
6201	Planning Costs	-	-	-	-	0.0%
6203	Project Management	-	-	11,250	11,250	0.0%
6444	Add-Non Cap Custodial Misc Equip	53,986	10,337	35,563	37,771	6.2%
	<b>Total Equipment</b>	53,986	10,337	46,813	49,021	4.7%
	<b>Total Expenditures</b>	53,091	10,337	46,813	49,021	4.7%
	<b>Total Surplus/(Deficit)</b>	(53,087)	(10,337)	(46,813)	(49,021)	4.7%

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

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	605	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>2,336,303</b>	<b>(76,222)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Excess of Revenue Over Expenditures	(2,335,698)	76,222	-	-	0.0%
Beginning Fund Balance	2,259,476	(76,222)	-	-	0.0%
<b>ENDING FUND BALANCE</b>	<b>(76,222)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



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

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	1,282,586	170,457	172,509	55,232	(68.0%)
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>1,282,586</b>	<b>170,457</b>	<b>172,509</b>	<b>55,232</b>	<b>(68.0%)</b>
<b>EXPENDITURES</b>					
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%)
<b>Total Expenditures and Transfers</b>	<b>23,920,273</b>	<b>12,526,181</b>	<b>4,849,619</b>	<b>2,257,922</b>	<b>(53.4%)</b>
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%)
<b>ENDING FUND BALANCE</b>	<b>19,235,524</b>	<b>6,879,800</b>	<b>2,202,690</b>	<b>-</b>	<b>(100.0%)</b>

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8950	F&A Recoveries	-	-	-	-	0.0%
8861	Interest/Invest Inc	1,282,586	170,457	172,509	55,232	(68.0%)
	<b>Total Local Revenues</b>	1,282,586	170,457	172,509	55,232	(68.0%)
	<b>Total Revenues</b>	1,282,586	170,457	172,509	55,232	(68.0%)
<b>Expenditures</b>						
1210	Administrators	466,769	318,393	-	-	0.0%
1219	Admin-Sabbatical Subs	16,941	-	-	-	0.0%
	<b>Total Academic Salaries</b>	483,710	318,393	-	-	0.0%
2000	Budget-Classified Salaries	2,619	-	-	-	0.0%
2110	Classified-Reg	280,664	304,940	-	-	0.0%
2380	Classified-OT	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	283,283	304,940	-	-	0.0%
3102	STRS - Administrators	18,598	(0)	-	-	0.0%
3302	OASDI - Administrators	15,518	9,297	-	-	0.0%
3303	OASDI- Stationary Engineers	-	-	-	-	0.0%
3305	OASDI - Classified SEIU	16,548	18,119	-	-	0.0%
3306	OASDI - Crafts	155	-	-	-	0.0%
3322	Medicare - Administrators	6,683	4,528	-	-	0.0%
3325	Medicare - Classified SEIU	3,870	4,238	-	-	0.0%
3326	Medicare - Crafts	36	-	-	-	0.0%
3402	Health Plan - Administrators	20,941	10,111	-	-	0.0%
3405	Health Plan - Classified SEIU	33,902	35,034	-	-	0.0%
3406	Health Plan - Crafts	113	-	-	-	0.0%
3422	Dental - Administrators	3,977	3,426	-	-	0.0%
3425	Dental - Classified SEIU	5,293	5,293	-	-	0.0%
3432	Life Insurance - Administrators	209	196	-	-	0.0%
3435	Life Insurance - Classified SEIU	242	304	-	-	0.0%
3502	SUI - Administrators	227	301	-	-	0.0%
3505	SUI - Classified SEIU	139	337	-	-	0.0%
3506	SUI - Crafts	1	-	-	-	0.0%
3602	Workers Comp - Administrators	7,108	4,825	-	-	0.0%
3605	Workers Comp - Classified SEIU	4,361	4,783	-	-	0.0%
3606	Workers Comp - Crafts	41	-	-	-	0.0%
3652	OPEB	14,823	9,016	-	-	0.0%
3702	SF Retirement - Administrators	74,339	70,965	-	-	0.0%
3705	SF Retirement - Classified SEIU	60,309	71,356	-	-	0.0%
	<b>Total Benefits</b>	287,435	252,127	-	-	0.0%
4303	Other Supplies	42,726	-	-	-	0.0%
	<b>Total Supplies</b>	42,726	-	-	-	0.0%
5190	Other Consulting	393,667	41,800	65,927	39,956	(39.4%)
5212	Travel - Local	-	-	-	-	0.0%
5610	Other Property Leases	-	710,354	-	25,593	0.0%
5633	Other Leases	2,281	-	-	-	0.0%
5640	Maint & Repair - Non-Equipment	-	-	-	-	0.0%
5650	Maint & Repair - Equipment	-	-	-	-	0.0%
5656	Software License Fees	-	-	-	18,388	0.0%
5722	Legal Services	(22,602)	185,339	-	3,189	0.0%
5803	Other Advertising	1,320	-	-	-	0.0%

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
5912	Fees for Services	21,964	21,578	13,086	132	(99.0%)
	<b>Total Services</b>	<b>396,629</b>	<b>959,071</b>	<b>79,013</b>	<b>87,258</b>	<b>10.4%</b>
6101	Sites (Planning)	4,448	-	-	-	0.0%
6102	Site Improvements	-	51,120	-	18,923	0.0%
6201	Planning Costs	4,279,618	2,366,808	299,088	363,864	21.7%
6202	Construction in Progress	7,346,650	5,188,350	4,120,036	1,601,715	(61.1%)
6203	Project Management	9,131,034	2,924,760	179,379	121,937	(32.0%)
6204	Hazardous Materials	10,289	-	-	-	0.0%
6210	Management Hazard Materials	1,108,517	17,088	-	-	0.0%
6307	Software	-	-	-	-	0.0%
6411	Add-Furniture/Fixtures	13,200	-	-	-	0.0%
6413	Add-Computer Equipment	-	-	-	-	0.0%
6414	Add-Miscellaneous Equipment	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	478,902	143,523	-	64,226	0.0%
6453	Add-Expendable Computer Equip	37,688	-	-	-	0.0%
6454	Add-Expendable Misc Equipment	16,146	-	-	-	0.0%
7355	Transfer out-Bond Fund	-	-	30,000	-	(100.0%)
8994	Transfer Out	-	-	142,104	-	(100.0%)
	<b>Total Equipment &amp; Transfers</b>	<b>22,426,491</b>	<b>10,691,649</b>	<b>4,770,607</b>	<b>2,170,664</b>	<b>(54.5%)</b>
	<b>Total Expenditures</b>	<b>23,920,273</b>	<b>12,526,181</b>	<b>4,849,619</b>	<b>2,257,922</b>	<b>(53.4%)</b>
	<b>Total Surplus/(Deficit)</b>	<b>(22,637,687)</b>	<b>(12,355,724)</b>	<b>(4,677,110)</b>	<b>(2,202,690)</b>	<b>(52.9%)</b>

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

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	300,902,047	715,012	385,790	(46.0%)
Transfers	-	-	-	-	0.0%
<b>Total Revenue</b>	-	300,902,047	715,012	385,790	(46.0%)
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures and Transfers</b>	-	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%)
<b>ENDING FUND BALANCE</b>	-	284,932,905	265,763,648	143,780,518	(45.9%)

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8861	Interest/Invest Inc	-	902,047	715,012	385,790	(46.0%)
8941	Sale of Bond	-	300,000,000	-	-	0.0%
	<b>Total Local Revenues</b>	-	300,902,047	715,012	385,790	(46.0%)
						0.0%
	<b>Total Revenues</b>	-	300,902,047	715,012	385,790	(46.0%)
<b>Expenditures</b>						
1210	Administrators	-	-	368,162	549,913	49.4%
	<b>Total Academic Salaries</b>	-	-	368,162	549,913	49.4%
2110	Classified-Reg	-	-	405,672	605,940	49.4%
2380	Classified-OT	-	-	-	-	0.0%
	<b>Total Classified Salaries</b>	-	-	405,672	605,940	49.4%
3102	STRS - Administrators	-	-	-	445,834	0.0%
3302	OASDI - Administrators	-	-	7,990	-	(100.0%)
3303	OASDI- Stationary Engineers	-	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	-	24,215	-	(100.0%)
3306	OASDI - Crafts	-	-	-	-	0.0%
3322	Medicare - Administrators	-	-	5,165	-	(100.0%)
3325	Medicare - Classified SEIU	-	-	5,663	-	(100.0%)
3326	Medicare - Crafts	-	-	-	-	0.0%
3402	Health Plan - Administrators	-	-	17,455	-	(100.0%)
3405	Health Plan - Classified SEIU	-	-	43,894	-	(100.0%)
3406	Health Plan - Crafts	-	-	-	-	0.0%
3422	Dental - Administrators	-	-	4,043	-	(100.0%)
3425	Dental - Classified SEIU	-	-	6,616	-	(100.0%)
3432	Life Insurance - Administrators	-	-	232	-	(100.0%)
3435	Life Insurance - Classified SEIU	-	-	380	-	(100.0%)
3502	SUI - Administrators	-	-	1,887	-	(100.0%)
3505	SUI - Classified SEIU	-	-	2,104	-	(100.0%)
3506	SUI - Crafts	-	-	-	-	0.0%
3602	Workers Comp - Administrators	-	-	5,689	-	(100.0%)
3605	Workers Comp - Classified SEIU	-	-	6,363	-	(100.0%)
3606	Workers Comp - Crafts	-	-	-	-	0.0%
3652	OPEB	-	-	7,684	-	(100.0%)
3702	SF Retirement - Administrators	-	-	74,277	-	(100.0%)
3705	SF Retirement - Classified SEIU	-	-	84,826	-	(100.0%)
	<b>Total Benefits</b>	-	-	298,482	445,834	49.4%
4303	Other Supplies	-	-	-	-	0.0%
5190	Other Consulting	-	-	279,738	42,214,606	14,990.8%
5212	Travel - Local	-	-	-	-	0.0%
5254	Election Cost	-	465,626	-	-	0.0%
5915	Cost of Issuance of Bond	-	541,923	-	-	0.0%
5610	Other Property Leases	-	-	-	-	0.0%
5633	Other Leases	-	-	-	-	0.0%
5640	Maint & Repair - Non-Equipment	-	-	-	-	0.0%
5650	Maint & Repair - Equipment	-	-	-	-	0.0%
5656	Software License Fees	-	-	-	-	0.0%
5722	Legal Services	-	-	-	-	0.0%
5803	Other Advertising	-	-	1,111	-	(100.0%)
5912	Fees for Services	-	392,677	49,495	2,291,580	4,529.9%
	<b>Total Services</b>	-	1,400,226	330,344	44,506,186	13,372.7%

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
6101	Sites (Planning)	-	-	-	-	0.0%
6102	Site Improvements	-	-	-	-	0.0%
6201	Planning Costs	-	11,266,779	13,677,976	63,194,845	362.0%
6202	Construction in Progress	-	1,127,422	796,199	9,076,345	1,040.0%
6203	Project Management	-	2,174,716	3,587,369	-	(100.0%)
6204	HABABrdous Materials	-	-	13,645	-	(100.0%)
6210	Management HABABrd Materials	-	-	-	-	0.0%
6307	Software	-	-	-	-	0.0%
6411	Add-Furniture/Fixtures	-	-	-	-	0.0%
6413	Add-Computer Equipment	-	-	-	3,848,142	0.0%
6414	Add-Miscellaneous Equipment	-	-	314,726	68,727	(78.2%)
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	0.0%
6443	Add-Non Cap Computer Eqp	-	-	-	-	0.0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	0.0%
6453	Add-Expendable Computer Equip	-	-	-	-	0.0%
6454	Add-Expendable Misc Equipment	-	-	91,694	72,988	(20.4%)
	<b>Total Equipment</b>	-	14,568,916	18,481,609	76,261,047	312.6%
	<b>Total Expenditures</b>	-	15,969,142	19,884,269	122,368,920	515.4%
	<b>Total Surplus/(Deficit)</b>	-	284,932,905	(19,169,257)	(121,983,130)	536.3%

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

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

	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues	2,897,931	932,824	382,404	30,177,568	7,791.5%
Local Revenues	2,168,023	302,073,245	3,011,685	727,686	(75.8%)
Transfers	-	146,490	-	-	0.0%
<b>Total Revenue</b>	<b>5,065,954</b>	<b>303,152,559</b>	<b>3,394,089</b>	<b>30,905,254</b>	<b>810.6%</b>
<b>EXPENDITURES</b>					
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	48,564	-	-	-	0.0%
Services & Other Operating	3,242,902	2,542,979	436,515	50,321,977	11,428.1%
Equipment	27,632,462	26,306,000	23,587,563	103,050,763	336.9%
Transfers	-	-	142,104	-	(100.0%)
<b>Total Expenditures and Transfers</b>	<b>31,978,355</b>	<b>29,724,439</b>	<b>25,238,498</b>	<b>154,974,427</b>	<b>514.0%</b>
Excess of Revenue Over Expenditures	(26,912,402)	273,428,120	(21,844,408)	(124,069,173)	468.0%
Beginning Fund Balance	51,408,105	24,495,703	297,923,823	276,079,415	(7.3%)
<b>ENDING FUND BALANCE</b>	<b>24,495,704</b>	<b>297,923,824</b>	<b>276,079,415</b>	<b>152,010,242</b>	<b>(44.9%)</b>

**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)

**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 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.



**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>PRELIMINARY 2021-22</b>	<b>ADOPTION BUDGET 2022-23</b>	<b>% CHANGE</b>
<b>REVENUE</b>					
State Revenues					
Local Revenues					
Transfers	3,719,842	3,722,311	9,049,787	17,256,700	90.7%
<b>Total Revenue</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>9,049,787</b>	<b>17,256,700</b>	<b>90.7%</b>
<b>EXPENDITURES</b>					
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	2,291,433	2,338,000	2.0%
Equipment	488				0.0%
Other Outgo	3,876,152	3,141,938	5,790,238	9,872,136	70.5%
<b>Total Expenditures and Transfers</b>	<b>6,790,806</b>	<b>5,778,773</b>	<b>8,425,043</b>	<b>12,570,136</b>	<b>49.2%</b>
Excess of Revenue Over Expenditures	(3,070,964)	(2,056,462)	624,744	4,686,565	650.2%
Beginning Fund Balance	726,663	(2,344,301)	(4,044,435)	(3,419,691)	(15.4%)
Adjustment		356,328			
<b>ENDING FUND BALANCE</b>	<b>(2,344,301)</b>	<b>(4,044,435)</b>	<b>(3,419,691)</b>	<b>1,266,874</b>	<b>(137.0%)</b>

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23

**SELF INSURANCE FUND**  
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
8891	Other Local Revenue	3,719,842	3,722,311	9,049,787	17,256,700	90.7%
	<b>Total Local Revenues</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>9,049,787</b>	<b>17,256,700</b>	<b>90.7%</b>
	<b>Total Revenues</b>	<b>3,719,842</b>	<b>3,722,311</b>	<b>9,049,787</b>	<b>17,256,700</b>	<b>1</b>
<b>CERTIFICATED SALARIES</b>						
1210	Administrators	211,597	114,263	136,797	150,000	9.7%
	<b>Total Academic Salaries</b>	<b>211,597</b>	<b>114,263</b>	<b>136,797</b>	<b>150,000</b>	<b>0</b>
2110	Classified-Reg	-	5,214	105,756	110,000	4.0%
2380	Classified-Overtime	-	-	-	-	
	<b>Total Classified Salaries</b>	<b>-</b>	<b>5,214</b>	<b>105,756</b>	<b>110,000</b>	<b>0</b>
3302	OASDI - Administrators	12,196	5,950	7,971	8,000	0.4%
3305	OASDI - Classified SEIU		317	6,190	6,000	(3.1%)
3322	Medicare - Administrators	2,934	1,596	1,864		(100.0%)
3325	Medicare - Classified SEIU		74	1,448	1,008	(30.4%)
3402	Health Plan - Administrators	5,203	5,134	8,391		(100.0%)
3405	Health Plan - Classified SEIU	2,261	1,273	12,951	14,000	8.1%
3409	Health Plan - Certificated					0.0%
3422	Dental - Administrators	882	1,176	1,764		(100.0%)
3425	Dental - Classified SEIU			1,764	900	(49.0%)
3432	Life Insurance - Administrators	86	68	101		(100.0%)
3435	Life Insurance - Classified SEIU			101	50	(50.7%)
3502	SUI - Administrators	96	50	707		(100.0%)
3505	SUI - Classified SEIU		64	549	348	(36.7%)
3602	Workers Comp - Administrators	3,013	1,557	2,133		(100.0%)
3605	Workers Comp - Classified SEIU		82	1,659	3,153	90.1%
3652	OPEB	3,842	1,756	2,417	3,000	24.1%
3702	SF Retirement - Administrators	40,703	22,736	27,754	40,000	44.1%
3705	SF Retirement - Classified SEIU		282	23,052	23,541	2.1%
	<b>Total Benefits</b>	<b>71216.02</b>	<b>42,113</b>	<b>100,819</b>	<b>100,000</b>	<b>(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>
5130	Dues and Memberships			4,854		(100.0%)
5190	Other Consulting	920				0.0%
5210	Travel - Non-Local		(7,306)	3,684	3,000	(18.6%)
5410	Insurance	1,563,540	2,361,356	2,261,419	2,300,000	1.7%
5450	Self-Insurance Claims	675,203	14,960	15,059	15,000	(0.4%)
5721	Judgments/Claims/Settlements		60,000			0.0%
5912	Fees for Services	390,591	46,236	6,417	20,000	211.7%
	<b>Total Services</b>	<b>2,630,254</b>	<b>2,475,245</b>	<b>2,291,433</b>	<b>2,338,000</b>	<b>0</b>
6411	Add-Furniture/Fixtures	488				
	<b>Total Equipment</b>	<b>488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
7371	Transfer out - OPEB	3,876,152	3,141,938	5,790,238	9,872,136	70.5%
	<b>Total Transfers</b>	<b>3,876,152</b>	<b>3,141,938</b>	<b>5,790,238</b>	<b>9,872,136</b>	<b>70.5%</b>
	<b>Total Expenditures</b>	<b>6,790,806</b>	<b>5,778,773</b>	<b>8,425,043</b>	<b>12,570,136</b>	<b>85.4%</b>
	<b>Total Surplus/(Deficit)</b>	<b>(3,070,964)</b>	<b>(2,056,461)</b>	<b>624,744</b>	<b>4,686,565</b>	<b>5.3%</b>

**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.

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

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

	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%	
	2019-20	2020-21	2021-22	BUDGET	CHANGE	
				2022-23		
<b>REVENUE</b>						
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%	
<b>Total Revenue</b>	<b>21,383,769</b>	<b>23,554,436</b>	<b>29,922,598</b>	<b>16,816,673</b>	<b>-43.8%</b>	
<b>EXPENDITURES</b>						
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%	
<b>Total Expenditures</b>	<b>21,649,339</b>	<b>23,825,030</b>	<b>30,259,341</b>	<b>16,816,673</b>	<b>-44.4%</b>	
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)	-	-		
<b>ENDING FUND BALANCE</b>	<b>1,362,092</b>	<b>1,044,073</b>	<b>707,330</b>	<b>707,330</b>	<b>0.0%</b>	

\*\*\*\*\*One time Cares Act/HEERF funds due to COVID19 starting FY2019-20 and ending FY2021-22.  
No more HEERF fund for FY2022-23. Data for Cares Act/HEERF funds included in this report as follow:

<u>Fiscal Year</u>	<u># of students</u>	<u>\$ disbursement</u>
2019-20	3432	3,461,430
2020-21	12185	7,459,057
2021-22	23521	13,786,650

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

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

ACCT	ACCOUNT TITLE	ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	BUDGET 2022-23	
8861	Interest/Invest Inc.	(5,188)	1	(3,103)	(3,100)	-0.1%
8862	Interest on Student Loans	35,583	108,159	4,744	4,870	2.7%
8898	Perk-OE-Misc.	(1,011)	3,029	110	110	0.0%
8899	Perk-OE-Late charges-7/87	433	110	117	120	2.6%
	<b>Total Other Revenue</b>	<b>29,817</b>	<b>111,299</b>	<b>1,868</b>	<b>2,000</b>	<b>7.1%</b>
8150	Federal Student Financial Aid	19,830,353	17,519,271	27,180,817	14,252,173	-47.6% *****
8151	Perk-Repay to Fed	(126,076)	(98,424)	(55,054)	(55,000)	-0.1%
8199	Other Federal Revenue	21,175	17,220	17,290	17,500	1.2%
	<b>Total Federal Revenue</b>	<b>19,725,452</b>	<b>17,438,067</b>	<b>27,143,053</b>	<b>14,214,673</b>	<b>-47.6%</b>
8695	State Student Financial Aid	1,545,952	1,590,245	2,515,428	2,600,000	3.4%
	<b>Total State Revenue</b>	<b>1,545,952</b>	<b>1,590,245</b>	<b>2,515,428</b>	<b>2,600,000</b>	<b>3.4%</b>
8982	Interfund Transfer	82,548	4,414,825	262,249	-	-100.0%
	<b>Total Transfers</b>	<b>82,548</b>	<b>4,414,825</b>	<b>262,249</b>	<b>-</b>	<b>-100.0%</b>
	<b>Total Revenues</b>	<b>21,383,769</b>	<b>23,554,436</b>	<b>29,922,598</b>	<b>16,816,673</b>	<b>-43.8%</b>
2110	Classified -Reg	139,795	147,641	152,091	157,003	3.2%
	<b>Total Classified Salaries</b>	<b>139,795</b>	<b>147,641</b>	<b>152,091</b>	<b>157,003</b>	<b>3.2%</b>
3305	OASDI - Classified SEIU	8,437	8,851	8890	9,085	2.2%
3325	Medicare - Classified SEIU	1,990	2,102	2162	2,200	1.8%
3405	Health Plan - Classified SEIU	9,516	10,188	10409	10,409	0.0%
3425	Dental - Classified SEIU	1,764	1,764	1764	1,764	0.0%
3435	Life Insurance - Classified SEIU	81	101	101	101	0.0%
3505	SUI - Classified SEIU	70	161	790	790	0.0%
3605	Workers Comp - Classified SEIU	2,186	2,316	2386	2,400	0.6%
3652	OPEB	2,788	2,144	1521	1,521	0.0%
3705	SF Retirement - Classified SEIU	29,541	33,810	31042	31,400	1.2%
	<b>Total Benefits</b>	<b>56,373</b>	<b>61,437</b>	<b>59,065</b>	<b>59,670</b>	<b>1.0%</b>
7501	Payments to Students	21,455,862	23,442,039	29,902,509	16,454,324	-45.0%
7511	Perk-Other Coll. Exp	125	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	2,082	1,374	195	195	0.0%
7544	Perk-COLP-Death	1,500	102,436	4,500	4,500	0.0%
7545	Perk-COLP-Disability	1,106	85,856	-	-	0.0%
7561	Perk-Assign to Fed	28,333	19,306	153,626	153,626	0.0%
7564	Perk-FISAP-ACA	(35,837)	(37,636)	(12,645)	(12,645)	0.0%
7565	Perk-COLP-Compromise	-	1	-	-	0.0%
	<b>Total Student Financial Aid</b>	<b>21,453,171</b>	<b>23,615,952</b>	<b>30,048,185</b>	<b>16,600,000</b>	<b>-44.8%</b>
	<b>Total Expenditures</b>	<b>21,649,339</b>	<b>23,825,030</b>	<b>30,259,341</b>	<b>16,816,673</b>	<b>-44.4%</b>
	<b>Total Surplus (Deficit)</b>	<b>(265,570)</b>	<b>(270,594)</b>	<b>(336,743)</b>	<b>-</b>	<b>-100.0%</b>

\*\*\*\*\*One time Cares Act/HEERF funds due to COVID19 starting FY2019-20 and ending FY2021-22.  
No more HEERF fund for FY2022-23. Data for Cares Act/HEERF funds included in this report as follow:

<u>Fiscal Year</u>	<u># of students</u>	<u>\$ disbursement</u>
2019-20	3432	3,461,430
2020-21	12185	7,459,057
2021-22	23521	13,786,650

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

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

	<b>ADOPTION</b>				
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PRELIMINARY</b>	<b>BUDGET</b>	<b>%</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>CHANGE</b>
<b>REVENUE</b>					
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%
<b>Total Revenue</b>	<b>1,326,471</b>	<b>1,542,147</b>	<b>1,172,392</b>	<b>1,100,000</b>	<b>-6.2%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>1,249,873</b>	<b>1,650,452</b>	<b>1,137,513</b>	<b>1,100,000</b>	<b>-3.3%</b>
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			-	-	
<b>ENDING FUND BALANCE</b>	<b>6,323,622</b>	<b>6,215,317</b>	<b>6,250,196</b>	<b>6,250,196</b>	<b>0.0%</b>

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

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

ACCT	ACCOUNT TITLE	ADOPTION				% CHANGE
		ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	BUDGET 2022-23	
8825	Scholarhsip Donations	1,242,358	1,045,477	1,079,706	1,084,900	0.5%
8826	Other Non-Profit Contributions	1,000				0.0%
8861	Interest/Invest Inc	77,061	23,272	11,454	12,000	4.8%
8889	Other Student Fees	6,052	5,758	3,094	3,100.00	0.2%
	<b>Total Donations &amp; Others</b>	<b>1,326,471</b>	<b>1,074,507</b>	<b>1,094,254</b>	<b>1,100,000</b>	<b>0.5%</b>
8981	Transfer in - General Unrestricted	40,680	31,050			0.0%
8982	Transfer in - General Restricted	3,650		51,137		0.0%
8989	Transfer in - Associated Students	2,169	15,200	27,001		0.0%
8990	Transfer in - Trust Fund	1,197,100	409,245			0.0%
8991	Transfer in - Scholarship Trust	3,000	12,145			0.0%
	<b>Total Transfers In</b>	<b>1,246,599</b>	<b>467,640</b>	<b>78,138</b>	<b>0</b>	<b>-100.0%</b>
	<b>Total Revenue</b>	<b>2,573,070</b>	<b>1,542,147</b>	<b>1,172,392</b>	<b>1,100,000</b>	<b>-6.2%</b>
7383	Transfer out - Scholarship Trust	1,197,100	409,244			0.0%
7501	Payments to Students	1,294,355	1,240,614	1,137,018	1,100,000	-3.3%
	<b>Total Scholarship/Support</b>	<b>2,491,455</b>	<b>1,649,858</b>	<b>1,137,018</b>	<b>1,100,000</b>	<b>-3.3%</b>
5902	Testing Services	4,427	594	495		-100.0%
5908	Bank Service Fees	590				0.0%
	<b>Total Other Operating Expense</b>	<b>5,017</b>	<b>594</b>	<b>495</b>		<b>-100.0%</b>
	<b>Total Expenditures</b>	<b>2,496,472</b>	<b>1,650,452</b>	<b>1,137,513</b>	<b>1,100,000</b>	<b>-3.3%</b>
	<b>Total Surplus (Deficit)</b>	<b>76,598</b>	<b>(108,305)</b>	<b>34,879</b>	<b>0</b>	<b>-100.0%</b>

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET 2022-23

DATE: September 8, 2022

SUBJECT: Adoption Budget 2022-2023

**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.



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.

## **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.

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