

CCSF 2021-22 Year End Projection

DRAFT	Adopted Budget												Year End Projection	YEP from Adoption Budget			
	2021-22	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	4/31/22			2021-22		
Actuals as of May 11, 2022	5.19.22 Board Report																
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ 88,665,442	\$ 4,820,575	\$ 4,793,574	\$ 13,854,817	\$ 6,061,387	\$ 6,075,220	\$ 10,776,682	\$ 4,878,689	\$ 7,177,908	\$ 11,673,611	\$ 4,982,558	\$ 75,095,021	\$ 88,665,442	\$ -			
Local	\$ 73,731,539	\$ 1,665,874	\$ 8,200,497	\$ (587,622)	\$ 776,726	\$ 881,131	\$ 27,847,576	\$ 5,806,479	\$ 892,394	\$ 1,741,121	\$ 15,697,700	\$ 62,923,876	\$ 73,731,539	\$ 0			
Transfer In	\$ 3,619,607	\$ 3,000,000	\$ -	\$ 45,743	\$ 453	\$ 832	\$ 37,086	\$ (7,311)	\$ 961	\$ 5,181	\$ 1,248	\$ 3,084,193	\$ 4,163,951	\$ 544,344			
Parcel Tax	\$ 19,912,730	\$ 99	\$ 19	\$ 247	\$ -	\$ -	\$ 9,840,467	\$ 3,535	\$ 6,772	\$ -	\$ 7,976,074	\$ 17,627,213	\$ 19,934,937	\$ 22,207			
8xxx Total Revenue	\$ 185,929,318	\$ 9,486,548	\$ 12,994,090	\$ 13,313,185	\$ 6,838,566	\$ 6,957,183	\$ 48,301,811	\$ 10,683,392	\$ 8,076,035	\$ 13,419,913	\$ 28,657,580	\$ 158,730,303	\$ 186,495,869	\$ 566,551			
1xxx Certified Salaries																	
1100 Faculty - FT School/LT Subs	\$ 36,109,005	\$ -	\$ 3,611,005	\$ 3,575,367	\$ 3,544,933	\$ 3,529,679	\$ 3,520,211	\$ 3,472,273	\$ 3,471,857	\$ 3,461,267	\$ 3,468,727	\$ 31,655,319	\$ 36,931,205	\$ (822,200)			
1210 Administrators	\$ 5,457,062	\$ 422,730	\$ 454,905	\$ 422,191	\$ 517,116	\$ 475,969	\$ 429,391	\$ 457,517	\$ 457,528	\$ 471,838	\$ 551,783	\$ 4,660,968	\$ 5,593,161	\$ (136,099)			
1220-1280 FT Non-teaching School	\$ 10,845,518	\$ -	\$ 917,404	\$ 926,487	\$ 912,531	\$ 903,483	\$ 895,190	\$ 865,714	\$ 881,703	\$ 879,247	\$ 879,271	\$ 8,061,030	\$ 9,404,535	\$ 1,440,983			
1300 Faculty - Part-time (includes all 13xx)	\$ 10,135,912	\$ 1,249,869	\$ 1,166,057	\$ 1,202,403	\$ 1,221,230	\$ 1,184,015	\$ 1,139,542	\$ 1,066,192	\$ 1,156,214	\$ 1,288,247	\$ 1,233,941	\$ 11,907,710	\$ 14,289,252	\$ (4,153,340)			
1400 Admin/Non-teaching FT/Stipends	\$ 1,136,822	\$ 94,080	\$ 150,160	\$ 144,753	\$ 148,375	\$ 147,493	\$ 238,134	\$ 158,542	\$ 175,521	\$ 152,851	\$ 149,330	\$ 1,599,239	\$ 1,871,087	\$ (734,265)			
Total Certified Salaries	\$ 63,684,319	\$ 1,766,679	\$ 6,299,531	\$ 6,271,201	\$ 6,344,185	\$ 6,240,639	\$ 6,222,468	\$ 6,020,238	\$ 6,142,823	\$ 6,253,450	\$ 6,283,520	\$ 57,844,265	\$ 68,089,240	\$ (4,404,921)			
2xxx Classified Salaries																	
2100 FT Regular	\$ 32,948,046	\$ 2,333,730	\$ 2,889,514	\$ 2,709,057	\$ 4,041,043	\$ 2,712,992	\$ 2,871,592	\$ 2,725,372	\$ 2,513,314	\$ 2,380,383	\$ 3,924,864	\$ 28,701,860	\$ 33,781,239	\$ (833,193)			
2200 FT Instructional Aides	\$ 2,509,936	\$ 157,804	\$ 237,469	\$ 177,613	\$ 355,838	\$ 236,011	\$ 224,778	\$ 215,611	\$ 232,155	\$ 226,437	\$ 325,660	\$ 2,389,376	\$ 2,867,251	\$ (357,315)			
2300 Classified Temp/OT (includes all 23xx)	\$ 135,712	\$ 190,475	\$ 224,992	\$ 257,466	\$ 367,523	\$ 217,621	\$ 199,797	\$ 189,021	\$ 191,073	\$ 212,462	\$ 295,292	\$ 2,350,723	\$ 2,820,867	\$ (2,685,155)			
2400 Instructional Aides Non-reg Temp	\$ 497,789	\$ 19,139	\$ 34,629	\$ 47,333	\$ 71,476	\$ 47,220	\$ 42,495	\$ 31,023	\$ 46,571	\$ 46,539	\$ 69,760	\$ 456,184	\$ 547,421	\$ (49,632)			
2800 Contractual Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ 78	\$ (78)			
Total Classified Salaries	\$ 36,091,482	\$ 2,701,148	\$ 3,186,604	\$ 3,191,469	\$ 4,836,879	\$ 3,213,922	\$ 3,138,662	\$ 3,161,027	\$ 2,983,113	\$ 2,870,821	\$ 4,615,576	\$ 33,898,221	\$ 40,016,856	\$ (3,925,374)			
3xxx Benefits																	
3100 STRS	\$ 10,745,451	\$ 685,671	\$ 831,488	\$ 825,405	\$ 825,523	\$ 556,846	\$ 828,044	\$ 794,746	\$ 810,270	\$ 818,400	\$ 818,728	\$ 7,795,121	\$ 9,354,145	\$ 1,391,306			
3200 PERS	\$ 531,983	\$ 27,305	\$ 32,985	\$ 30,863	\$ 47,625	\$ 32,784	\$ 31,238	\$ 26,173	\$ 24,398	\$ 24,152	\$ 37,179	\$ 314,703	\$ 377,643	\$ 154,339			
3300 OASDI/Medicare	\$ 3,949,608	\$ 276,238	\$ 314,530	\$ 308,345	\$ 423,633	\$ 301,887	\$ 295,627	\$ 303,552	\$ 298,712	\$ 291,775	\$ 409,280	\$ 3,223,879	\$ 3,868,655	\$ 80,953			
3400 Health/Dental/Life (includes all 34xx)	\$ 26,319,823	\$ 1,772,696	\$ 1,875,565	\$ 1,968,762	\$ 2,165,166	\$ 2,001,087	\$ 1,920,842	\$ 1,991,027	\$ 2,038,860	\$ 1,991,154	\$ 1,338,508	\$ 19,063,467	\$ 25,937,292	\$ 382,531			
3500 SUI	\$ 618,942	\$ 87,303	\$ 43,424	\$ 43,457	\$ 51,933	\$ 42,972	\$ 43,002	\$ 40,845	\$ 41,279	\$ 41,587	\$ 49,067	\$ 484,869	\$ 581,843	\$ 37,099			
3600 WC/OPEB (includes all 36xx)	\$ 3,586,380	\$ 199,229	\$ 211,378	\$ 211,056	\$ 255,071	\$ 209,658	\$ 209,008	\$ 199,060	\$ 200,805	\$ 201,959	\$ 240,336	\$ 2,137,560	\$ 2,565,072	\$ 1,021,308			
3700 SF Retirement	\$ 7,484,353	\$ 543,386	\$ 652,777	\$ 654,342	\$ 998,398	\$ 651,182	\$ 635,605	\$ 609,386	\$ 601,784	\$ 595,765	\$ 898,774	\$ 6,832,399	\$ 8,198,879	\$ (714,526)			
Total Benefits	\$ 53,236,539	\$ 3,591,828	\$ 3,962,447	\$ 4,042,230	\$ 4,758,349	\$ 3,796,416	\$ 3,963,166	\$ 3,964,789	\$ 4,016,108	\$ 3,964,792	\$ 3,791,872	\$ 39,851,997	\$ 50,883,529	\$ 2,353,011			
4xxx Supplies																	
4100 Books	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	\$ 72	\$ 72	\$ 271			
4300 Supplies	\$ 785,024	\$ 1,604	\$ 22,452	\$ 46,634	\$ 31,735	\$ 37,800	\$ 19,138	\$ 41,208	\$ 50,623	\$ 30,520	\$ 64,677	\$ 346,391	\$ 415,669	\$ 369,355			
4400 Uniforms	\$ 27,607	\$ -	\$ -	\$ 7,700	\$ -	\$ 2,524	\$ 2,830	\$ -	\$ 2,878	\$ 5,864	\$ 12,450	\$ 34,246	\$ 41,095	\$ (13,488)			
Total Supplies	\$ 812,974	\$ 1,604	\$ 22,452	\$ 54,334	\$ 31,735	\$ 40,324	\$ 21,968	\$ 41,208	\$ 53,501	\$ 36,384	\$ 77,199	\$ 380,709	\$ 466,836	\$ 356,138			
5xxx Services																	
5100 Consulting/Services	\$ 5,077,370	\$ 193,403	\$ 168,207	\$ 170,280	\$ 188,835	\$ 147,926	\$ 220,052	\$ 220,113	\$ 118,757	\$ 111,757	\$ 254,268	\$ 1,793,598	\$ 2,152,317	\$ 2,925,053			
5200 Travel	\$ 146,555	\$ 200	\$ 1,582	\$ 6,530	\$ 1,339	\$ 6,773	\$ 1,398	\$ 16,955	\$ 12,199	\$ 7,268	\$ 5,245	\$ 59,489	\$ 71,387	\$ 75,168			
5300 Postage	\$ 15,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,269			
5400 Insurance	\$ 6,789,480	\$ 2,923,978	\$ -	\$ 23,807	\$ -	\$ 26,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,974,213	\$ 5,087,853	\$ 1,681,627			
5500 Utilities	\$ 3,020,316	\$ 82	\$ 51,730	\$ 53,205	\$ 47,932	\$ 42,863	\$ 35,775	\$ 83,165	\$ 30,542	\$ 105,648	\$ 878,352	\$ 1,329,293	\$ 3,020,316	\$ 0			
5600 Leases/Maint/Repair	\$ 4,839,210	\$ 603,896	\$ 786,478	\$ 553,142	\$ 211,165	\$ 424,966	\$ 170,357	\$ 208,035	\$ 324,490	\$ 347,810	\$ 385,356	\$ 4,015,694	\$ 4,818,833	\$ 20,377			
5700 Legal	\$ 741,436	\$ -	\$ 112,271	\$ 18,880	\$ 16,883	\$ 28,046	\$ 24,925	\$ 54,120	\$ 647	\$ 131,309	\$ 61,806	\$ 448,887	\$ 538,665	\$ 202,771			
5800 Printing/Advertising	\$ 271,316	\$ -	\$ 13,395	\$ 240	\$ 19,908	\$ 5,533	\$ 1,590	\$ 2,844	\$ 17,881	\$ 10,965	\$ 971	\$ 73,327	\$ 87,993	\$ 183,234			
5900 Fees/Other	\$ 438,430	\$ 1,543,978	\$ 36,094	\$ 48,956	\$ 18,013	\$ 40,074	\$ 49,663	\$ 52,903	\$ 21,681	\$ 22,446	\$ 42,803	\$ 1,876,611	\$ 2,251,933	\$ (1,813,903)			
Total Services	\$ 21,319,382	\$ 5,265,536	\$ 1,169,757	\$ 875,040	\$ 504,074	\$ 722,609	\$ 503,760	\$ 638,135	\$ 526,197	\$ 737,203	\$ 1,628,801	\$ 12,571,112	\$ 18,029,296	\$ 3,290,086			
6xxx Equipment																	
6100 Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
6300 Books/Media	\$ 110,505	\$ -	\$ 210	\$ 1,068	\$ 2,041	\$ 13,167	\$ 46,985	\$ 2,719	\$ 1,175	\$ 1,000	\$ (27,248)	\$ 41,116	\$ 49,340	\$ 61,165			
6400 Furniture/Fixtures	\$ 29,980	\$ -	\$ 5,292	\$ -	\$ -	\$ 9,443	\$ -	\$ 4,882	\$ -	\$ 10,957	\$ 55,639	\$ 86,213	\$ 103,456	\$ (73,476)			
Total Equipment	\$ 140,484	\$ -	\$ 5,502	\$ 1,068	\$ 2,041	\$ 22,610	\$ 46,985	\$ 7,601	\$ 1,175	\$ 11,957	\$ 28,391	\$ 127,329	\$ 152,795	\$ (12,311)			
7xxx Transfers Out	\$ 10,216,167	\$ 142,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,193,853	\$ -	\$ -	\$ -	\$ 8,335,957	\$ 10,216,167	\$ -			
Total Expenditures	\$ 185,501,349	\$ 13,466,899	\$ 14,646,292	\$ 14,435,342	\$ 16,476,263	\$ 14,036,520	\$ 13,897,009	\$ 22,026,851	\$ 13,722,917	\$ 13,874,607	\$ 16,424,891	\$ 153,009,591	\$ 187,844,720	\$ -			
Projected Year End Balance													\$ (1,348,851)				
Average Monthly Expenditures																	

Notes:
 o 7xxx Transfers Out Jan: Board Designated Reserve for Contingency
 o Transfers In Sep for 548,023: F & A Recoveries
 o Transfers In Aug for 5175,237: Contract Ed/Continuing Ed
 o Reduction of \$3.3m GF revenue (P1 increase to deficit factor)
 o Transfers in July for \$3,000,000: HEERF
 o 5900 Fees/Other July for \$1,541,224: Free City College Refund for FY20
 o 7xxx Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21
 o Addition of \$2.8m revenue (SF Controller Certification 4.11.22)
 o State covered STRS (account 3109 and 8699) in the amount of \$7,917,457 not included
 o 5800 increase to \$271,316 to cover \$100,000 Intercollegiate Athletics (U-7770-8531-0800-5).
 o 3400 adjustment based on YTD monthly avg. with DPEB

*Data run 5/31/22