



2023-24



SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2023-24

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

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

Yours in Student Success,

District Budget Office

TABLE OF CONTENTS

BOARD AND ADMINISTRATION5
VISION AND MISSION6
BUDGET CRITERIA & ASSUMPTIONS.....7
SUMMARY OF FUNDS REVENUES.....11
SUMMARY OF FUNDS EXPENDITURES12
FTES FUNDING SUMMARY13
FUND TYPES 11, 15, 39 – UNRESTRICTED GENERAL FUND17
GENERAL FUND – RESTRICTED (FUND 12).....35
PROPRIETARY FUND /FOOD SERVICES FUND (FUND 22).....44
CHILD DEVELOPMENT FUND (FUND 21).....46
CAPITAL PROJECTS FUND (FUND 40).....48
INTERNAL SERVICES FUND (FUND 61)59
FINANCIAL AID PROJECTS FUND (FUND 74).....62
ADOPTION BUDGET RESOLUTION.....66

Board and Administration



BOARD OF TRUSTEES

Alan Wong.....President
 Anita MartinezVice President
 Vick ChungMember
 Aliya ChistiMember
 Dr. Murrell Green..... Member
 Susan Solomon.....Member
 Shanell Williams Member
 Heather Brandt.....Student Trustee

ADMINISTRATION

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

BUDGET & ACCOUNTING TEAM

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

Vision and Mission

Our Vision

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

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

Mission Statement

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

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

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

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

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

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

Budget Criteria (Guiding Principles) and Assumptions

The 2023-24 Adoption Budget allocates our projected resources to achieve our college's vision, mission, and district's strategic goals and objectives, to meet staffing needs to deliver robust services and instructional scheduling that meet true student need and remove systemic barriers that depress student demand, and to meet our contractual obligations.

The following guiding principles help serve as a guide in the development of this budget. This budget was developed through a process that involved input from the Board of Trustees, the Chancellor, Executive Cabinet, and governance groups made up of our staff and students before receiving final approval by the Board of Trustees.

Guiding Principles

To ensure that our resources are optimized and distributed in a manner that is reflective of a public institution that prioritizes practices of serving the community, the budget was developed to:

- Allocate resources to implement goals and policies established by the Board of Trustees;
- Allocate resources to support goals and objectives established by the Board and the Chancellor;
- Allocate resources to provide staffing and services to meet the true student need and remove systemic barriers that depress student demand;
- Provide resources to retain and attract qualified and effective employees;
- Provides resources for the continued improvement of student success and learning outcomes;
- Provides resources to support high quality instructional programs and services to students;
- Increase and/or maintain sufficient levels of institutional effectiveness while becoming more efficient and cost effective;
- Work to maintain technological currency and efficiency by updating and replacing equipment;
- Provide resources to address the total cost of ownership and to maintain buildings and grounds;
- Manage reserves and liabilities prudently and responsibly

Assumptions

General Assumptions

- The 2023-24 Adoption Budget will be balanced.
- The district will maintain between 5-9% General Fund cash reserve.
- The district will work to improve its financial future through enrollment growth by undertaking vibrant recruitment and retention efforts and by offering sufficient courses to attract and serve more students.
- The district will establish a 7900 line item into which the funds from line items 7901, 7902, 7370, and 7371 and the ending balance will be transferred for allocation as needed upon recommendation by the Chancellor and approval by the Board of Trustees into Unallocated Costs, Board Designated Contingencies, Self Insurance, and OPEB as outlined in CCR Section 58307.
- No transfers more than \$60,000 from the 7000 series may be made without specific Board action.

- Upon receiving updates from the local and state entities that replace revenue assumptions with actuals, surplus amounts that emerge from such actuals and unrealized through revenue assumptions at the time of this budget development must be immediately moved to the bundled 7900 line item that permits transfers to other accounts only after an approval vote from the Board of Trustees in accordance to CCR Section 58307.

Revenue Assumptions

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

Expenditure Assumptions

- Increase FTEF and classified staff to facilitate student enrollment growth in accordance to the Board's goal to increase student enrollment.
- At a minimum, increase expenditures for faculty and staff and benefits to reflect accurately the salary proposals that the District has made in bargaining with AFT and SEIU.
- Program Review funding (\$750K)
- Funding to improve the district Registration System (\$3M)
- Funding for Professional Development activities (\$250K)
- Increase in Campus utilities (\$270K)
- One time reduction in shared costs for district elections (\$1M)
- Funding for Deferred Maintenance (\$2.5M)
- Funding for Technology Refresh (\$2.5M)

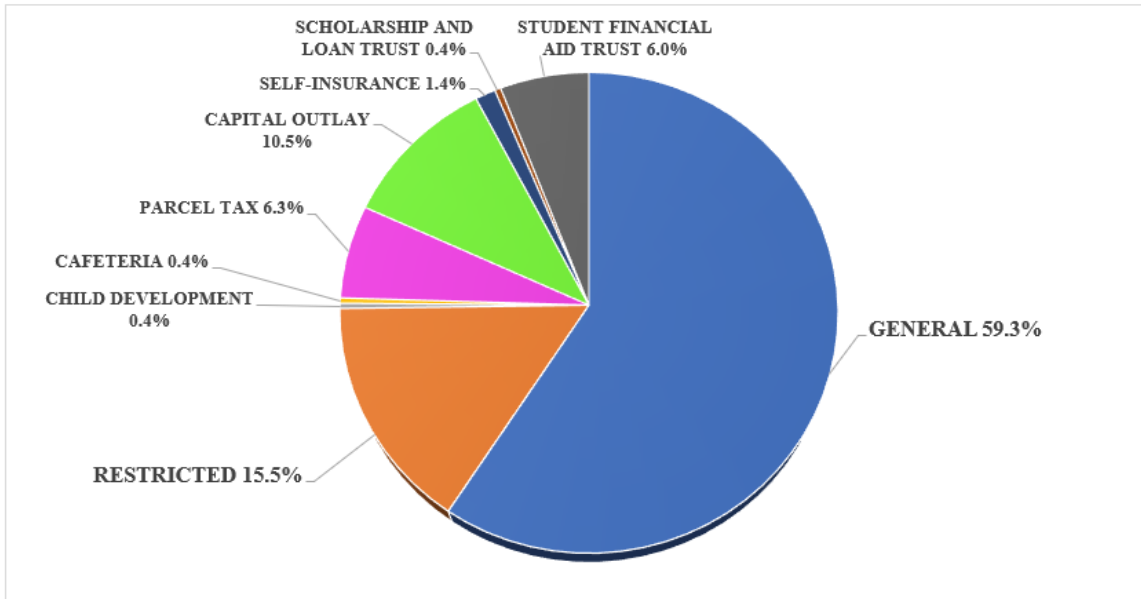
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS
REVENUES**

| | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|-----------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|---------------------------------------|-----------------|
| GENERAL | 162,062,808 | 172,972,793 | 166,701,182 | 180,948,801 | 185,541,362 | 2.5% |
| RESTRICTED | 40,725,447 | 55,626,732 | 49,633,039 | 38,295,532 | 48,558,370 | 26.8% |
| TOTAL GENERAL FUND | 202,788,255 | 228,599,525 | 216,334,221 | 219,244,334 | 234,099,731 | 6.8% |
| CHILD DEVELOPMENT | 808,345 | 759,889 | 1,638,962 | 1,044,827 | 1,097,392 | 5.0% |
| CAFETERIA | 945,907 | 790,281 | 866,718 | 830,363 | 1,100,000 | 32.5% |
| PARCEL TAX | 19,490,064 | 19,518,892 | 19,623,204 | 19,679,999 | 19,676,241 | (0.0%) |
| CAPITAL OUTLAY | 3,782,759 | 2,080,055 | 2,506,568 | 11,016,164 | 32,891,515 | 198.6% |
| SELF-INSURANCE | 3,719,842 | 3,722,311 | 3,805,324 | 3,859,051 | 4,258,779 | 10.4% |
| SCHOLARSHIP AND LOAN TRUST | 1,326,471 | 1,542,147 | 1,172,392 | 1,428,651 | 1,280,000 | (10.4%) |
| STUDENT FINANCIAL AID TRUST | 21,383,769 | 23,554,436 | 29,922,598 | 17,930,426 | 18,654,000 | 4.0% |
| TOTAL OTHER FUNDS | 51,457,157 | 51,968,011 | 59,535,766 | 55,789,480 | 78,957,927 | 41.5% |
| TOTAL REVENUE | 254,245,412 | 280,567,536 | 275,869,987 | 275,033,814 | 313,057,659 | 13.8% |

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

**SUMMARY OF FUNDS
REVENUES**



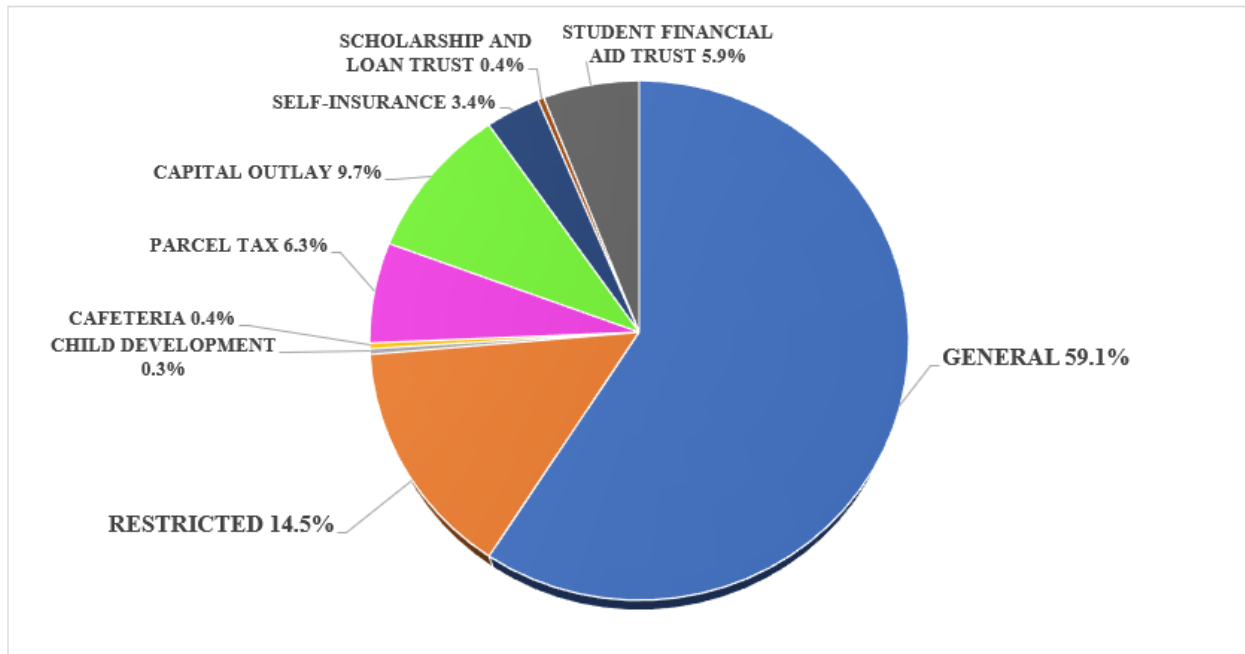
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS
EXPENSES**

| | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|-----------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|---------------------------------------|-----------------|
| GENERAL | 163,609,323 | 165,214,621 | 180,364,765 | 177,779,176 | 185,541,362 | 4.4% |
| RESTRICTED | 40,725,447 | 51,819,454 | 50,688,041 | 36,442,522 | 45,544,461 | 25.0% |
| TOTAL GENERAL FUND | 204,334,770 | 217,034,075 | 231,052,806 | 214,221,698 | 231,085,823 | 7.9% |
| CHILD DEVELOPMENT | 975,511 | 765,514 | 976,470 | 1,044,827 | 1,095,266 | 4.8% |
| CAFETERIA | 945,907 | 790,281 | 866,718 | 830,363 | 1,100,000 | 32.5% |
| PARCEL TAX | 19,490,064 | 19,518,635 | 19,625,373 | 19,679,999 | 19,676,241 | (0.0%) |
| CAPITAL OUTLAY | 5,668,689 | 2,080,055 | 2,506,568 | 11,016,164 | 30,391,515 | 175.9% |
| SELF-INSURANCE | 6,790,806 | 5,778,773 | 6,359,238 | 15,031,788 | 10,615,429 | (29.4%) |
| SCHOLARSHIP AND LOAN TRUST | 1,249,873 | 1,650,452 | 1,137,613 | 1,199,366 | 1,200,500 | 0.1% |
| STUDENT FINANCIAL AID TRUST | 21,383,769 | 23,825,030 | 30,403,158 | 18,747,471 | 18,654,000 | (0.5%) |
| TOTAL OTHER FUNDS | 56,504,619 | 54,408,740 | 61,875,138 | 67,549,978 | 82,732,950 | 22.5% |
| TOTAL EXPENSES | 260,839,390 | 271,442,815 | 292,927,945 | 281,771,676 | 313,818,773 | 11.4% |

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

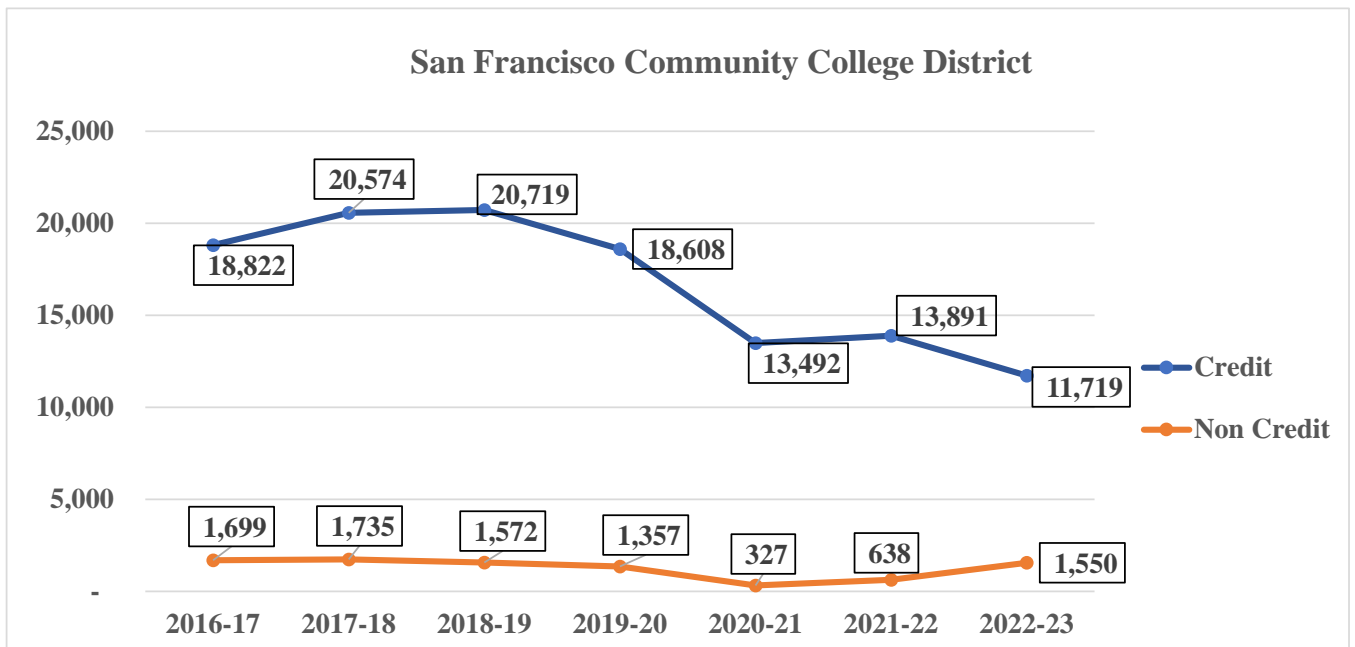
**SUMMARY OF FUNDS
EXPENSES**



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

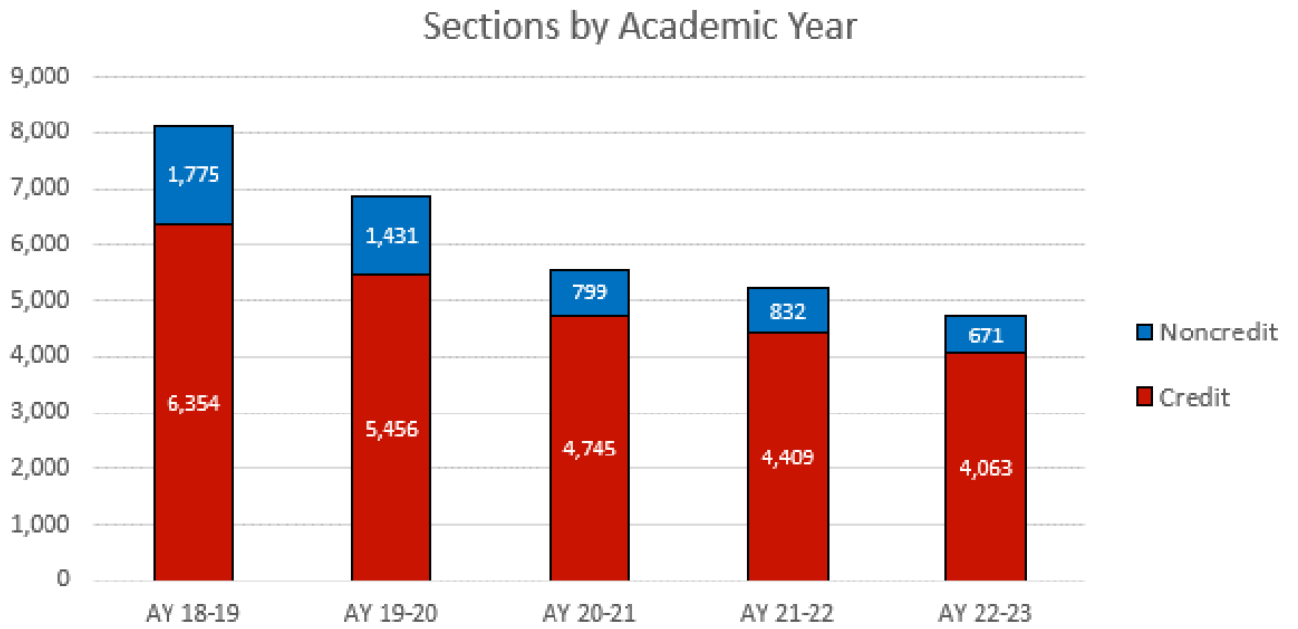
FTES Funding Summary

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



- Source: CCCCCO.edu Schedule C

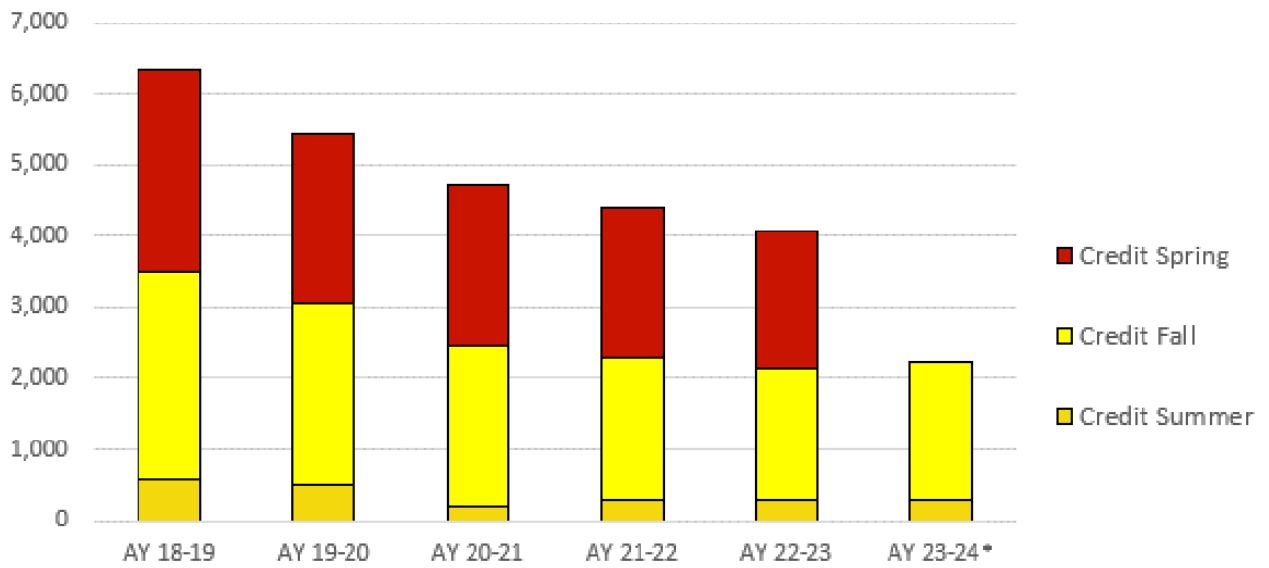
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2023-24**



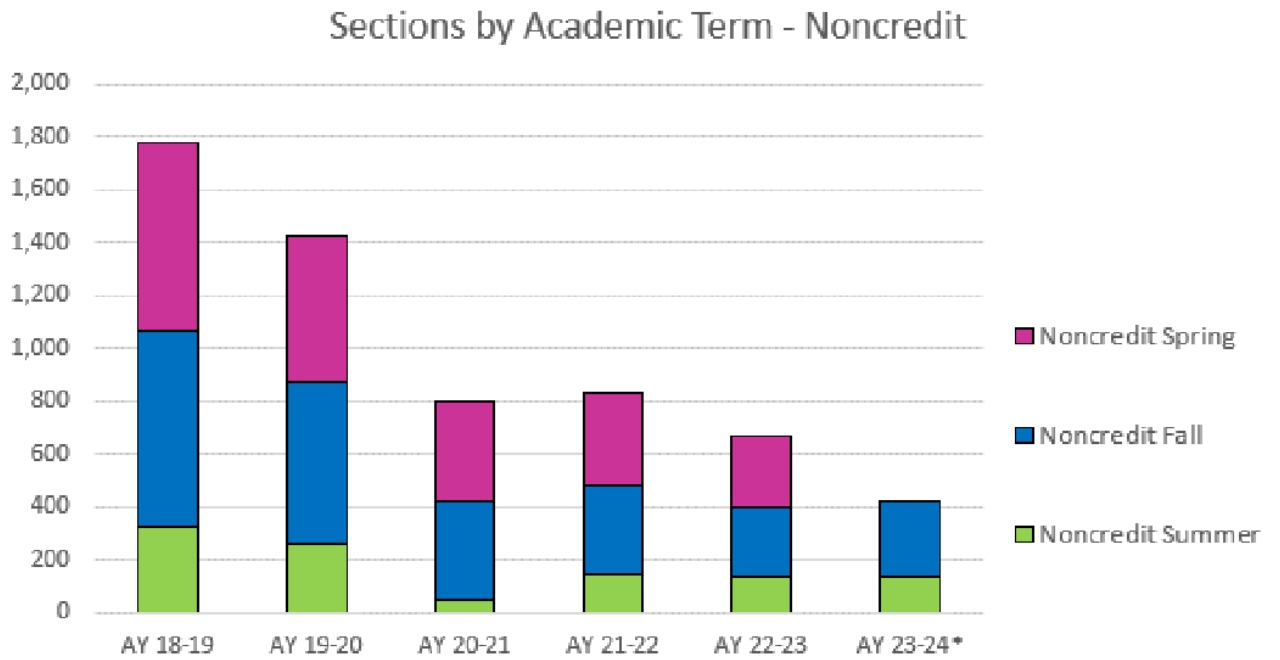
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2023-24

Sections by Academic Term - Credit



SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2023-24



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

FUND TYPES 11, 15, 39 – UNRESTRICTED GENERAL FUND

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

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

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

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

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

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

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

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

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

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

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

| ACCOUNT | ACCOUNT TITLE | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|------------------------------------|----------------------------------|-------------------|-------------------|-------------------|------------------------|------------------------------|-------------|
| CERTIFICATED SALARIES | | | | | | | |
| 1120 | Faculty-Sch1 | 41,967,067 | 41,726,678 | 34,969,826 | 32,747,327 | 33,177,667 | 1.3% |
| 1129 | Faculty-Long Term Substitutes | - | - | 59,220 | 84,578 | 35,523 | (58.0%) |
| 1210 | Administrators | 6,960,808 | 6,692,776 | 5,749,896 | 5,760,210 | 6,400,240 | 11.1% |
| 1220 | Nonteaching-Sch1 | 2,620,689 | 2,957,122 | 2,674,583 | 2,203,620 | 2,267,943 | 2.9% |
| 1230 | Librarians-Sch1 | 1,433,863 | 1,444,396 | 1,358,932 | 1,214,166 | 1,314,896 | 8.3% |
| 1240 | Counselors-Sch1 | 5,445,941 | 5,679,520 | 4,277,536 | 3,580,646 | 3,643,666 | 1.8% |
| 1250 | Student Health Personnel | - | 58,764 | 279,367 | 256,465 | 252,465 | (1.6%) |
| 1280 | Supervisors | 690,679 | 799,071 | 539,666 | 3,306,361 | 3,401,749 | 2.9% |
| 1322 | Faculty-Regular Hours | 279,026 | 165,300 | 183,158 | 261,305 | 217,054 | (16.9%) |
| 1323 | Faculty-Reg Hrs PBL | 16,883,587 | 13,070,401 | 10,652,706 | 11,482,424 | 14,896,624 | 29.7% |
| 1324 | Faculty-Summer/Int Hourly | 1,728,073 | 1,451,665 | 1,131,952 | 401,246 | 432,775 | 7.9% |
| 1325 | Faculty-Subs | 440,043 | 98,954 | 257,628 | 337,255 | 317,636 | (5.8%) |
| 1333 | Faculty-Reg Hrs Ovrd By Load | 2,491,146 | 2,176,183 | 1,857,974 | 2,050,618 | 538,002 | (73.8%) |
| 1422 | Nonteaching-Hourly | 2,888,849 | 2,208,840 | 2,091,269 | 2,546,649 | 858,057 | (66.3%) |
| 1423 | Part-time Office Hours | 336,307 | 248,398 | 195,700 | 1,094,851 | 986,710 | (9.9%) |
| 1424 | Nonteaching-Sum/Int | - | - | - | 3,129 | 21,623 | 591.0% |
| 1434 | Librarians-Sum/Int | - | - | - | 5,500 | 1,985 | (63.9%) |
| 1442 | Counselors-Hourly | 19,388 | - | 2,394 | - | - | 0.0% |
| 1452 | Student Health Persn-Hourly | - | - | - | 2,490 | - | |
| 1484 | Supervisors-Stipends | 35,414 | 25,819 | 25,819 | 68,006 | 80,576 | 18.5% |
| 1990 | Grievance-Acad Settle | - | 7,767 | - | 7,626 | - | (100.0%) |
| Certificated Salaries Total | | 84,220,879 | 78,811,653 | 66,307,626 | 67,414,473 | 68,845,192 | 2.1% |
| CLASSIFIED SALARIES | | | | | | | |
| 2110 | Classified-Reg | 33,584,197 | 34,334,614 | 34,470,676 | 34,714,175 | 36,839,175 | 6.1% |
| 2115 | Governing Board | 40,373 | 37,958 | 32,493 | 43,138 | 39,587 | (8.2%) |
| 2210 | Instructional Aides-Reg | 2,249,228 | 2,509,936 | 2,840,656 | 2,680,735 | 2,943,092 | 9.8% |
| 2330 | Classified-NI Temp | 1,984,154 | 1,916,091 | 1,920,303 | 1,746,960 | 2,468,674 | 41.3% |
| 2334 | Classified-Sum/Int | - | - | - | - | 59,296 | 0.0% |
| 2340 | Classified - Class 9910 only | - | 447 | - | - | - | 0.0% |
| 2370 | Classified-NI Coll Aide | 1,087,674 | 128,902 | 109,320 | 646,743 | 674,018 | 4.2% |
| 2374 | Classified-Summer Lab Aide | 51,528 | 3,644 | 5,414 | 28,480 | 397 | (98.6%) |
| 2375 | Classified-NI Coll Aide WK Stdy | 1,707 | - | - | 5,929 | - | (100.0%) |
| 2380 | Classified-Overtime | 1,746,920 | 603,046 | 736,533 | 565,117 | 46,919 | (91.7%) |
| 2410 | Instructional Aides-Non Reg Temp | 517,630 | 496,152 | 532,627 | 532,589 | 510,411 | (4.2%) |
| 2888 | P-Share Time | - | 1,574 | 1,147 | - | - | 0.0% |
| Classified Salaries Total | | 41,263,412 | 40,032,363 | 40,649,169 | 40,963,865 | 43,581,571 | 6.4% |
| EMPLOYEE BENEFITS | | | | | | | |
| 3101 | STRS | 1,074 | 2,077 | 2,454 | 2,488 | - | (100.0%) |
| 3102 | STRS - Administrators | 746,704 | 573,633 | 479,469 | 584,730 | 581,081 | (0.6%) |
| 3109 | STRS - Certificated | 11,369,075 | 17,924,403 | 17,690,674 | 15,963,433 | 10,357,543 | (35.1%) |
| 3202 | PERS - Administrators | (1,306) | - | - | - | - | 0.0% |
| 3205 | PERS - Classified SEIU | 424,311 | 461,115 | 398,702 | 409,741 | 618,060 | 50.8% |
| 3302 | OASDI - Administrators | 129,414 | 100,180 | 98,032 | 235,168 | 213,111 | (9.4%) |
| 3303 | OASDI- Stationary Engineers | 100,974 | 101,423 | 87,995 | 85,317 | 71,641 | (16.0%) |
| 3304 | OASDI - Classified Managers | 33,316 | 26,013 | 29,618 | 30,524 | 18,600 | (39.1%) |
| 3305 | OASDI - Classified SEIU | 1,975,679 | 1,993,168 | 2,046,254 | 2,002,918 | 2,135,922 | 6.6% |
| 3306 | OASDI - Crafts | 83,057 | 78,772 | 78,014 | 80,161 | 91,376 | 14.0% |
| 3307 | OASDI - Governing Board | 2,100 | 2,087 | 1,736 | 2,511 | 2,454 | (2.3%) |
| 3308 | OASDI - CalWorks | - | 28 | - | - | 14,812 | 0.0% |
| 3309 | OASDI - Certificated | 125,830 | 102,266 | 84,075 | 92,022 | - | (100.0%) |

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

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

| ACCOUNT | ACCOUNT TITLE | ACTUAL | ACTUAL | ACTUAL | PRELIMINARY | ADOPTED | % CHANGE |
|-----------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | BUDGET 2023-24 | |
| CAPITAL OUTLAY | | | | | | | |
| 6102 | Site Improvements | - | - | - | - | - | 0.0% |
| 6302 | Books | 50,174 | 185 | 150 | 105,927 | 105,927 | 0.0% |
| 6304 | Databases | 53,629 | 48,698 | 36,358 | 224,081 | 224,081 | 0.0% |
| 6306 | Periodicals | 37,804 | 12,263 | 12,714 | 31,983 | 31,983 | 0.0% |
| 6308 | Video | 8,544 | 11,965 | 9,702 | 29,178 | 29,178 | 0.0% |
| 6411 | Add-Furniture/Fixtures | - | - | 9,443 | 8,845 | 8,845 | 0.0% |
| 6412 | Add- Vehicles | 34,186 | - | 48,296 | (13,206) | - | (100.0%) |
| 6413 | Add-Computer Equipment | - | - | - | - | - | 0.0% |
| 6414 | Add-Miscellaneous Equipment | 10,329 | 5,272 | 47,444 | 663,332 | 663,332 | 0.0% |
| 6433 | Repl-Computer Equipment | - | - | - | - | - | 0.0% |
| 6434 | Add-Miscellaneous Equipment | - | - | - | - | - | 0.0% |
| 6434B | Repl-Miscellaneous Equipment | 29,155 | - | - | - | - | 0.0% |
| 6441 | Add-Non Cap Custodial Furn/Fix | - | - | - | - | - | 0.0% |
| 6443 | Add-Non Cap Computer Eqp | (148) | (27) | 2,376 | - | 0 | 0.0% |
| 6444 | Add-Non Cap Custodial Misc Equip | - | - | 9,511 | - | 0 | 0.0% |
| 6451 | Add-Expendable Furniture/Fixt | 1,208 | 1,859 | - | 29,974 | 29,974 | 0.0% |
| 6453 | Add-Expendable Computer Equip | - | 4,467 | 11,013 | 1,109,746 | 1,211,320 | 9.2% |
| 6454 | Add-Expendable Misc Equipment | 12,524 | 17,241 | 88,322 | 195,360 | 195,360 | 0.0% |
| Capital Outlay Total | | 237,406 | 101,923 | 275,328 | 2,385,220 | 2,500,001 | 4.8% |
| OTHER OUTGO | | | | | | | |
| 7900 | Board Holding | - | - | - | - | 16,233,115 | 0.0% |
| 7901 | Unallocated Cost | - | - | - | - | - | 0.0% |
| 7902 | Board Desig Reserv for Contingency | - | - | - | - | - | 0.0% |
| Other Outgo Total | | - | - | - | - | 16,233,115 | - |
| TRANSFERS OUT | | | | | | | |
| 7330 | Transfer out - Cafeteria | 489,542 | 790,281 | 241,206 | 757,737 | 800,000 | 5.6% |
| 7340 | Transfer out - Book Store | - | - | 430,912 | - | - | 0.0% |
| 7341 | Transfer out - Year end adustment | - | - | - | - | - | 0.0% |
| 7350 | Transfer out - Capital Projects | - | - | - | 2,600,000 | 2,500,000 | (3.8%) |
| 7355 | Transfer out-Bond Fund | - | - | 142,104 | - | 350,000 | 0.0% |
| 7360 | Transfer out - Bookstore Auxiliary | - | - | - | 350,000 | - | 0.0% |
| 7370 | Transfer out - Self-Insurance | - | - | 6,701,734 | 10,000,000 | - | (100.0%) |
| 7371 | Transfer out - OPEB | - | - | - | - | - | 0.0% |
| Transfers out Total | | 489,542 | 790,281 | 7,515,955 | 13,707,737 | 3,650,000 | (73.4%) |
| EXPENDITURES TOTAL | | 183,099,387 | 184,733,256 | 191,796,285 | 197,459,176 | 205,217,603 | 3.9% |
| SURPLUS/DEFICIT | | (1,546,515) | 7,758,429 | 9,258,911 | 3,169,625 | 0 | (100.0%) |

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

**UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT**

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

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

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

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

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

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

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

| | | ACTUAL | ACTUAL | ACTUAL | PRELIMINARY | ADOPTED | |
|--------------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| ACCOUNT | ACCOUNT TITLE | 2019-20 | 2020-21 | 2021-22 | 2022-23 | BUDGET | % CHANGE |
| | | | | | | 2023-24 | |
| TRANSFERS IN/RECOVERIES | | | | | | | |
| 8981 | Transfer in - General Unrestricted | - | - | 4,132 | (780) | - | (100.0%) |
| 8982 | Transfer in - General Restricted | - | 10,036,869 | 2,815,117 | 350,000 | - | (100.0%) |
| 8994 | Transfer in-Bond Fund | - | - | 30,000 | - | - | 0.0% |
| 8950 | F & A Recoveries | - | - | 572,399 | - | - | 0.0% |
| Transfers in/Recoveries Total | | - | 10,036,869 | 3,421,648 | 349,220 | - | (100.0%) |
| TOTAL REVENUE | | 162,062,808 | 172,972,793 | 181,434,512 | 180,948,801 | 185,541,362 | 2.5% |
| CERTIFICATED SALARIES | | | | | | | |
| 1120 | Faculty-Schl | 37,156,022 | 41,494,626 | 34,969,826 | 32,747,327 | 33,177,667 | 1.3% |
| 1129 | Faculty-Long Term Substitutes | - | - | 59,220 | 84,578 | 35,523 | (58.0%) |
| 1210 | Administrators | 6,765,626 | 6,373,521 | 5,294,301 | 5,760,210 | 6,400,240 | 11.1% |
| 1220 | Nonteaching-Schl | 2,537,654 | 11,548 | 633,971 | 2,000,274 | 79,127 | (96.0%) |
| 1230 | Librarians-Schl | - | - | (56,425) | 133,765 | (151,702) | (213.4%) |
| 1240 | Counselors-Schl | 1,921,337 | 302,729 | 1,789,205 | 1,136,282 | 1,065,249 | (6.3%) |
| 1250 | Student Health Personnel | - | 58,764 | 279,367 | 256,465 | 252,465 | (1.6%) |
| 1280 | Supervisors | 690,679 | 772,885 | 429,265 | 3,189,559 | 3,287,351 | 3.1% |
| 1322 | Faculty-Regular Hours | 279,026 | 165,300 | 183,158 | 261,305 | 217,054 | (16.9%) |
| 1323 | Faculty-Reg Hrs PBL | 16,883,587 | 13,068,206 | 10,187,849 | 11,437,744 | 14,414,937 | 26.0% |
| 1324 | Faculty-Summer/Int Hourly | 1,728,073 | 1,451,665 | 1,109,986 | 401,246 | 410,014 | 2.2% |
| 1325 | Faculty-Subs | 440,043 | 98,691 | 251,540 | 337,255 | 311,328 | (7.7%) |
| 1333 | Faculty-Reg Hrs Ovrlld By Load | 2,437,450 | 2,104,579 | 1,340,057 | 2,028,369 | 1,334 | (99.9%) |
| 1422 | Nonteaching-Hourly | 2,196,442 | 1,925,024 | 1,974,308 | 2,126,120 | 736,862 | (65.3%) |
| 1423 | Part-time Office Hours | 336,307 | 248,398 | 189,544 | 1,094,851 | 986,710 | (9.9%) |
| 1424 | Nonteaching-Sum/Int | - | - | - | 3,129 | 21,623 | 591.0% |
| 1434 | Librarians-Sum/Int | - | - | - | 5,500 | 1,985 | (63.9%) |
| 1442 | Counselors-Hourly | 19,388 | - | 2,246 | - | - | 0.0% |
| 1452 | Student Health Persn-Hourly | - | - | - | 2,490 | - | - |
| 1484 | Supervisors-Stipends | 35,414 | 25,819 | 25,819 | 68,006 | 80,576 | 18.5% |
| 1990 | Grievance-Acad Settle | - | 7,767 | - | 7,626 | - | (100.0%) |
| Certificated Salaries Total | | 73,427,049 | 68,109,522 | 58,663,236 | 63,082,101 | 61,328,344 | (2.8%) |
| CLASSIFIED SALARIES | | | | | | | |
| 2110 | Classified-Reg | 31,643,992 | 31,710,925 | 31,589,242 | 28,953,697 | 33,853,422 | 16.9% |
| 2115 | Governing Board | 40,373 | 37,958 | 31,348 | 43,138 | 38,401 | (11.0%) |
| 2210 | Instructional Aides-Reg | 2,249,228 | 2,509,936 | 2,646,459 | 2,680,735 | 2,943,092 | 9.8% |
| 2330 | Classified-NI Temp | 1,984,154 | 1,916,091 | 1,790,235 | 1,676,506 | 2,468,674 | 47.3% |
| 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 | 646,743 | 673,500 | 4.1% |
| 2374 | Classified-Summer Lab Aide | 42,139 | 3,644 | 5,031 | 24,062 | (0) | (100.0%) |
| 2375 | Classified-NI Coll Aide WK Stdy | 1,707 | - | - | 5,929 | - | (100.0%) |
| 2380 | Classified-Overtime | 1,746,920 | 603,046 | 691,252 | 565,117 | 0 | (100.0%) |
| 2410 | Instructional Aides-Non Reg Temp | 517,630 | 496,152 | 504,546 | 532,589 | 481,313 | (9.6%) |
| 2888 | P-Share Time | - | 1,574 | 1,050 | - | (100) | 0.0% |
| Classified Salaries Total | | 39,227,990 | 37,408,674 | 37,343,765 | 35,128,516 | 40,517,598 | 15.3% |
| EMPLOYEE BENEFITS | | | | | | | |
| 3101 | STRS | 1,074 | 2,077 | 2,454 | 2,488 | - | (100.0%) |
| 3102 | STRS - Administrators | 711,434 | 537,568 | 479,469 | 584,730 | 581,081 | (0.6%) |
| 3109 | STRS - Certificated | 9,354,298 | 16,727,055 | 15,945,676 | 15,210,791 | 8,567,098 | (43.7%) |
| 3202 | PERS - Administrators | (1,306) | - | - | - | - | 0.0% |
| 3205 | PERS - Classified SEIU | 424,311 | 461,115 | 375,948 | 409,741 | 594,714 | 45.1% |
| 3302 | OASDI - Administrators | 129,414 | 100,180 | 93,479 | 235,168 | 208,439 | (11.4%) |
| 3303 | OASDI - Stationary Engineers | 100,974 | 101,423 | 79,107 | 85,317 | 62,521 | (26.7%) |
| 3304 | OASDI - Classified Managers | 33,316 | 26,013 | 29,618 | 11,612 | 18,600 | 60.2% |
| 3305 | OASDI - Classified SEIU | 1,859,271 | 1,869,341 | 1,873,099 | 1,683,138 | 1,958,258 | 16.3% |
| 3306 | OASDI - Crafts | 83,057 | 78,772 | 70,937 | 80,161 | 84,114 | 4.9% |
| 3307 | OASDI - Governing Board | 2,100 | 2,087 | 1,665 | 2,511 | 2,381 | (5.2%) |
| 3308 | OASDI - CalWorks | - | 28 | - | - | 14,812 | 0.0% |
| 3309 | OASDI - Certificated | 120,487 | 99,668 | 75,027 | 89,302 | (9,283) | (110.4%) |

| ACCOUNT | ACCOUNT TITLE | ACTUAL | ACTUAL | ACTUAL | PRELIMINARY | ADOPTED | % CHANGE |
|--------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | BUDGET 2023-24 | |
| 3322 | Medicare - Administrators | 93,260 | 86,763 | 70,950 | 77,025 | 96,782 | 25.7% |
| 3323 | Medicare - Stationary Engineers | 25,145 | 23,888 | 19,825 | 19,953 | 14,623 | (26.7%) |
| 3324 | Medicare - Classified Managers | 8,683 | 6,964 | 7,577 | 3,162 | 4,432 | 40.2% |
| 3325 | Medicare - Classified SEIU | 461,544 | 464,777 | 465,745 | 429,850 | 479,388 | 11.5% |
| 3326 | Medicare - Crafts | 19,425 | 18,422 | 16,715 | 18,878 | 20,121 | 6.6% |
| 3327 | Medicare - Governing Board | 491 | 488 | 389 | 587 | 557 | (5.2%) |
| 3328 | Medicare - CalWorks | - | 6 | - | - | 893,639 | 0.0% |
| 3329 | Medicare - Certificated | 916,512 | 887,044 | 703,735 | 792,838 | (134,023) | (116.9%) |
| 3402 | Health Plan - Administrators | 414,356 | 425,203 | 403,922 | 390,893 | 455,093 | 16.4% |
| 3403 | Health Plan - Stationary Engineers | 129,376 | 136,470 | 114,584 | 106,294 | 117,000 | 10.1% |
| 3404 | Health Plan - Classified Managers | 11,776 | 13,268 | 19,810 | 16,377 | 26,000 | 58.8% |
| 3405 | Health Plan - Classified SEIU | 3,795,442 | 4,086,613 | 3,926,210 | 3,492,473 | 4,475,009 | 28.1% |
| 3406 | Health Plan - Crafts | 149,999 | 149,747 | 147,392 | 147,294 | 166,833 | 13.3% |
| 3407 | Health Plan - Governing Board | 44,646 | 49,752 | 51,749 | 38,556 | 52,000 | 34.9% |
| 3409 | Health Plan - Certificated | 5,892,318 | 6,774,761 | 5,657,971 | 5,498,227 | 5,483,699 | (0.3%) |
| 3422 | Dental - Administrators | 63,781 | 57,059 | 55,140 | 51,813 | 66,792 | 28.9% |
| 3423 | Dental - Stationary Engineers | 24,699 | 24,072 | 19,407 | 18,074 | 16,200 | (10.4%) |
| 3424 | Dental - Classified Managers | 6,616 | 5,293 | 6,175 | 2,384 | 3,600 | 51.0% |
| 3425 | Dental - Classified SEIU | 694,939 | 674,274 | 628,103 | 556,865 | 623,526 | 12.0% |
| 3426 | Dental - Crafts | 24,111 | 22,686 | 21,171 | 21,456 | 23,100 | 7.7% |
| 3427 | Dental - Governing Board | 8,821 | 8,674 | 8,821 | 7,450 | 7,200 | (3.4%) |
| 3429 | Dental - Certificated | 1,051,248 | 1,021,979 | 829,586 | 794,519 | 715,582 | (9.9%) |
| 3432 | Life Insurance - Administrators | 2,893 | 3,228 | 3,118 | 3,012 | 3,780 | 25.5% |
| 3433 | Life Insurance - Stationary Engineer | 1,131 | 1,384 | 1,115 | 1,070 | 900 | (15.9%) |
| 3434 | Life Insurance - Classified Manager | 298 | 304 | 355 | 140 | 200 | 43.2% |
| 3435 | Life Insurance - Classified SEIU | 31,478 | 38,350 | 35,782 | 32,681 | 54,458 | 66.6% |
| 3436 | Life Insurance - Crafts | 1,103 | 1,304 | 1,217 | 1,271 | 1,302 | 2.4% |
| 3437 | Life Insurance - Governing Board | 565 | 642 | 583 | 612 | 400 | (34.7%) |
| 3439 | Life Insurance - Certificated | 33,253 | 41,112 | 35,368 | 35,929 | 54,938 | 52.9% |
| 3461 | Post Retirement | 76,687 | 32,295 | 10,258,412 | 10,281,536 | 11,309,690 | 10.0% |
| 3502 | SUI - Administrators | 3,322 | 4,626 | 27,652 | 27,301 | 35,109 | 28.6% |
| 3503 | SUI - Stationary Engineers | 900 | 1,983 | 7,358 | 6,356 | 5,042 | (20.7%) |
| 3504 | SUI - Classified Managers | 298 | 540 | 2,781 | 1,139 | 1,528 | 34.2% |
| 3505 | SUI - Classified SEIU | 16,699 | 36,437 | 174,160 | 146,951 | 183,957 | 25.2% |
| 3506 | SUI - Crafts | 690 | 1,479 | 6,350 | 6,680 | 6,783 | 1.5% |
| 3509 | SUI - Certificated | 32,830 | 28,667 | 286,691 | 285,692 | 300,888 | 5.3% |
| 3602 | Workers Comp - Administrators | 104,221 | 96,912 | 80,583 | 131,444 | 120,875 | (8.0%) |
| 3603 | Workers Comp - Stationary Engineers | 28,219 | 26,334 | 22,047 | 30,465 | 15,831 | (48.0%) |
| 3604 | Workers Comp - Classified Managers | 9,356 | 7,773 | 8,429 | 5,381 | 4,798 | (10.8%) |
| 3605 | Workers Comp - Classified SEIU | 524,706 | 533,258 | 526,048 | 704,520 | 673,269 | (4.4%) |
| 3606 | Workers Comp - Crafts | 21,635 | 20,962 | 19,141 | 32,022 | 22,774 | (28.9%) |
| 3607 | Workers Comp - Governing Board | 605 | 596 | 492 | 1,036 | 603 | (41.8%) |
| 3609 | Workers Comp - Certificated | 1,034,437 | 1,008,659 | 797,129 | 1,383,252 | 1,036,690 | (25.1%) |
| 3652 | OPEB | 11,490 | (134,335) | 803,032 | 1,936,129 | 1,209,672 | (37.5%) |
| 3702 | SF Retirement - Administrators | 550,786 | 583,752 | 509,529 | 394,762 | 778,937 | 97.3% |
| 3703 | SF Retirement - Stationary Engineer | 317,664 | 349,850 | 257,213 | 228,933 | 246,142 | 7.5% |
| 3704 | SF Retirement - Classified Managers | 124,472 | 113,489 | 109,980 | 41,907 | 74,598 | 78.0% |
| 3705 | SF Retirement - Classified SEIU | 6,671,895 | 7,375,897 | 6,524,187 | 5,068,940 | 5,965,684 | 17.7% |
| 3706 | SF Retirement - Crafts | 267,403 | 308,098 | 250,281 | 239,873 | 336,040 | 40.1% |
| 3709 | SF Retirement - Certificated | 61,775 | 63,803 | 26,100 | 83,927 | 30,729 | (63.4%) |
| 3710 | SF Retirement - Students | 110 | - | 112 | - | - | 0.0% |
| 3913 | SUSP-Other Benefits | 50,000 | - | - | - | - | 0.0% |
| Employee Benefits Total | | 36,636,539 | 45,490,930 | 52,976,698 | 51,992,888 | 48,165,503 | (7.4%) |

| ACCOUNT | ACCOUNT TITLE | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|---------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|------------------------|------------------------------|-------------|
| SUPPLIES/MATERIALS | | | | | | | |
| 4000 | Budget-Supplies/Materials | 24 | - | - | - | - | 0.0% |
| 4102 | Textbooks | 1,407 | 330 | - | - | - | 0.0% |
| 4103 | Other Books | - | - | 72 | 4,756 | 4,800 | 0.9% |
| 4301 | Printing Supplies | 47,913 | 27,462 | 42,440 | 21,242 | 21,286 | 0.2% |
| 4302 | Computer Supplies | 4,118 | 139 | - | - | 531 | 0.0% |
| 4303 | Other Supplies | 645,298 | 446,037 | 47,345 | 709,927 | 783,354 | 10.3% |
| 4304 | Durable Supplies | 2,386 | 906 | - | 7,274 | 7,274 | 0.0% |
| 4305 | Instructional Supplies | 9,141 | 50,565 | 55,610 | 59,938 | 56,432 | (5.8%) |
| 4306 | Food Supplies | - | - | - | 500 | 500 | 0.0% |
| 4311 | BKST Office Suppl (BSTORE ONLY) | - | - | - | - | - | 0.0% |
| 4402 | Uniforms | 43,970 | 20,290 | 65,271 | 125,730 | 125,523 | (0.2%) |
| Supplies/Materials Total | | 754,258 | 545,730 | 210,738 | 929,368 | 999,699 | 7.6% |
| OTHER OPERATING EXPENSES | | | | | | | |
| 5000 | Budget-Other Operating Expenses | - | - | - | - | 750,000 | 0.0% |
| 5101 | Instructional Service Agreements | 647,210 | 596,010 | - | 17,260 | 17,260 | 0.0% |
| 5110 | Guest Lecturer | 129,077 | 15,940 | 317,351 | 54,259 | 54,259 | 0.0% |
| 5120 | Computer Consulting | 238,023 | - | 31,494 | - | - | 0.0% |
| 5130 | Dues and Memberships | 214,401 | 169,138 | 188,882 | 175,219 | 180,109 | 2.8% |
| 5131 | Participants Cost | - | - | - | 11,104 | 11,104 | 0.0% |
| 5190 | Other Consulting | 2,377,085 | 3,059,517 | 793,642 | 841,943 | 3,463,098 | 311.3% |
| 5191 | Misc Personal Services | 1,756 | - | - | - | - | 0.0% |
| 5202 | Conference and Food Services | 71,479 | - | 12 | 289,687 | 274,006 | (5.4%) |
| 5210 | Travel - Non-Local | 47,975 | 3,120 | 58,125 | 129,208 | 127,457 | (1.4%) |
| 5212 | Travel - Local | 23,117 | 16,331 | 19,025 | 31,229 | 31,229 | 0.0% |
| 5350 | Postage | 3,478 | 8 | 2,000 | 2,517 | 2,517 | 0.0% |
| 5351 | Moving, Rental and Storage | - | - | - | 221,160 | 221,160 | 0.0% |
| 5410 | Insurance | 2,895,937 | 1,903,640 | 7,349,272 | 2,140,068 | 22,000 | (99.0%) |
| 5450 | Self Insurance Claim | - | - | 15,059 | - | - | 0.0% |
| 5510 | Water/Sewage | 623,844 | 323,202 | 363,974 | 493,083 | 532,529 | 8.0% |
| 5520 | Gas/Electricity | 1,968,726 | 1,218,287 | 1,590,193 | 1,668,514 | 1,916,812 | 14.9% |
| 5530 | Telephone | 2,356 | - | 139,010 | - | 167,690 | 0.0% |
| 5560 | Housekeeping | 331,072 | 118,350 | 180,038 | 291,519 | 272,489 | (6.5%) |
| 5610 | Other Property Leases | 677,110 | 1,008,216 | 505,966 | 304,097 | - | (100.0%) |
| 5620 | Property Leases - SFUSD | 263,556 | 155,556 | 155,556 | 155,556 | 155,556 | 0.0% |
| 5631 | Vehicle Leases | 5,422 | - | - | - | - | 0.0% |
| 5632 | Copier Leases | 385,290 | (599) | - | 600,664 | (64,891) | (110.8%) |
| 5633 | Other Leases | 95,533 | 76,124 | 138,232 | 40,907 | 62,991 | 54.0% |
| 5640 | Maint & Repair - Non-Equipment | 102,505 | 1,219,919 | 345 | 1,286,651 | 1,269,194 | (1.4%) |
| 5650 | Maint & Repair - Equipment | 141,534 | 107,420 | 87,054 | 162,705 | 232,656 | 43.0% |
| 5655 | Maint & Repair - Vehicles | 9,251 | 10,216 | 15,124 | 29,161 | 29,161 | 0.0% |
| 5656 | Software License Fees | 65,232 | 215,403 | 55,970 | 434,197 | 557,627 | 28.4% |
| 5657 | Maint - Hazardous Materials | 43,138 | 45,898 | 52,487 | 148,643 | 148,643 | 0.0% |
| 5658 | Maint - Other | 3,637 | 1,138 | 4,737 | 2,116 | 2,116 | 0.0% |
| 5721 | Judgments/Claims/Settlements | - | - | - | 36,461 | 36,461 | 0.0% |
| 5722 | Legal Services | 141,705 | 630,233 | 562,743 | 1,369,451 | 1,368,499 | (0.1%) |
| 5724 | Investigations | 2,500 | 2,600 | 4,216 | 3,300 | 3,300 | 0.0% |
| 5730 | Elections | 410,273 | 791,624 | - | 781,160 | - | (100.0%) |
| 5801 | Broadcasting | 25,874 | 35,843 | 65,817 | 60,060 | 60,060 | 0.0% |
| 5802 | Print Advertising | 64,613 | - | 5,807 | 6,374 | 7,023 | 10.2% |
| 5803 | Other Advertising | 7,542 | 7,246 | 10,854 | 19,011 | 16,329 | (14.1%) |
| 5805 | Student Outreach | (6,731) | 1,497 | 36,000 | 25,963 | 28,889 | 11.3% |
| 5831 | Intercollegiate Athletics | - | - | - | 11,780 | 11,780 | 0.0% |
| 5901 | Interest expense | - | 75,068 | - | - | - | 0.0% |
| 5902 | Testing Services | - | - | 2,110 | 27,300 | 27,300 | 0.0% |
| 5903 | City Services | - | - | - | - | - | 0.0% |
| 5904 | Meals for Governing Board | 21,385 | 948 | 4,059 | 68,198 | 67,211 | (1.4%) |
| 5905 | Bad Checks | 2,572 | (121) | 150 | 640 | 640 | 0.0% |
| 5906 | Credit Card Fees | 163,783 | 130,938 | 138,837 | 148,795 | 148,312 | (0.3%) |
| 5907 | Over/Short | - | 55 | 1 | (1,500) | (1,500) | 0.0% |
| 5908 | Bank Service Fees | 106,414 | 56,254 | 52,857 | 49,942 | 46,293 | (7.3%) |
| 5909 | Receivable Write-Off | 358,457 | 710,891 | 2,070,326 | - | - | 0.0% |
| 5910 | Other Expenses | 64,243 | 25,529 | 32,690 | 153,990 | 153,975 | (0.0%) |
| 5911 | Tuition Reimbursement | 21,889 | 21,994 | 19,785 | 18,284 | 18,284 | 0.0% |
| 5912 | Fees for Services | 177,331 | 61,971 | 172,298 | 230,733 | 229,406 | (0.6%) |
| 5913 | Banquet and Other Food Expenses | 27,299 | - | 10,718 | 23,684 | 23,684 | 0.0% |
| 5914 | Governmental Fees, Taxes & License: | 29,800 | 26,891 | 3,670 | 10,299 | 10,299 | 0.0% |
| Other Operating Expenses Total | | 12,986,691 | 12,842,295 | 15,256,486 | 12,575,391 | 12,693,015 | 0.9% |

| ACCOUNT | ACCOUNT TITLE | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|------------------------------|------------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-----------------|
| CAPITAL OUTLAY | | | | | | | |
| 6102 | Site Improvements | - | - | - | - | - | 0.0% |
| 6302 | Books | - | - | - | - | 105,824 | 0.0% |
| 6304 | Databases | - | - | - | - | 186,407 | 0.0% |
| 6306 | Periodicals | - | - | - | - | 18,809 | 0.0% |
| 6308 | Video | - | - | - | 7,970 | 19,125 | 140.0% |
| 6411 | Add-Furniture/Fixtures | - | - | 9,443 | 8,845 | 8,845 | 0.0% |
| 6412 | Add-Vehicles | 34,186 | - | 48,296 | (13,206) | - | (100.0%) |
| 6413 | Add-Computer Equipment | - | - | - | - | - | 0.0% |
| 6414 | Add-Miscellaneous Equipment | 10,329 | 5,272 | 47,444 | 295,720 | 663,332 | 124.3% |
| 6433 | Repl-Computer Equipment | - | - | - | - | - | 0.0% |
| 6434 | Add-Miscellaneous Equipment | - | - | - | - | - | 0.0% |
| 6434B | Repl-Miscellaneous Equipment | 29,155 | - | - | - | - | 0.0% |
| 6441 | Add-Non Cap Custodial Furn/Fix | - | - | - | - | - | 0.0% |
| 6443 | Add-Non Cap Computer Equip | (148) | (27) | - | - | (2,462) | 0.0% |
| 6444 | Add-Non Cap Custodial Misc Equip | - | - | 9,511 | - | - | 0.0% |
| 6451 | Add-Expendable Furniture/Fixt | 1,208 | 1,859 | - | - | 29,974 | 0.0% |
| 6453 | Add-Expendable Computer Equip | - | 4,467 | 1,018 | - | 728,874 | 0.0% |
| 6454 | Add-Expendable Misc Equipment | 12,524 | 15,617 | 88,322 | 63,846 | 195,360 | 206.0% |
| Capital Outlay Total | | 87,255 | 27,189 | 204,034 | 363,176 | 1,954,088 | 438.1% |
| OTHER OUTGO | | | | | | | |
| 7900 | Board Holding | - | - | - | - | 16,233,115 | 0.0% |
| 7901 | Unallocated Cost | - | - | - | - | - | 0.0% |
| 7902 | Board Desig Reserv for Contingency | - | - | - | - | - | 0.0% |
| Other Outgo Total | | - | - | - | - | 16,233,115 | 0.0% |
| TRANSFERS OUT | | | | | | | |
| 7330 | Transfer out - Cafeteria | 489,542 | 790,281 | 241,206 | 757,737 | 800,000 | 5.6% |
| 7340 | Transfer out - Book Store | - | - | 430,912 | - | - | 0.0% |
| 7341 | Transfer out - Year end adustment | - | - | - | - | - | 0.0% |
| 7350 | Transfer out - Capital Projects | - | - | - | 2,600,000 | 2,500,000 | |
| 7355 | Transfer out-Bond Fund | - | - | 142,104 | - | 350,000 | 0.0% |
| 7360 | Transfer out - Bookstore Auxiliary | - | - | - | 350,000 | - | |
| 7370 | Transfer out - Self-Insurance | - | - | 6,701,734 | 10,000,000 | - | (100.0%) |
| 7371 | Transfer out - OPEB | - | - | - | - | - | 0.0% |
| Transfers out Total | | 489,542 | 790,281 | 7,515,955 | 13,707,737 | 3,650,000 | (73.4%) |
| TOTAL EXPENDITURES | | 163,609,323 | 165,214,621 | 172,170,912 | 177,779,176 | 185,541,362 | 4.4% |
| NET SURPLUS/(DEFICIT) | | (1,546,515) | 7,758,172 | 9,263,600 | 3,169,625 | (0) | (100.0%) |

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

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

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

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

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

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

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT 2023-24

ADOPTION BUDGET

General Fund – Restricted (Fund 12)

Fund 12 - Restricted General Fund

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

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

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTION BUDGET 2023-24 | % CHANGE |
|--|-------------------|--|------------------------|-------------------------------|----------------|
| FEDERAL RESOURCES | | | | | |
| ABE 231/Workforce Investment Program | 912,485 | 887,505 | 912,485 | 912,485 | 0.0% |
| Biolink DUE-1400721 | 123 | - | - | - | 0.0% |
| COVID 19 Response Block Grant | 921,812 | - | - | - | 0.0% |
| Federal College Work Study | 785,917 | 630,195 | 504,652 | 500,000 | (0.9%) |
| HEERF Institutional Fund | 17,617,583 | 10,663,168 | 2,455,712 | - | (100.0%) |
| HEERF MSIs | 187,358 | 9,684 | - | - | 0.0% |
| NSF Advanced Technological Ed | - | 67,574 | 60,000 | 56,729 | (5.5%) |
| NSF Collaborative Research Biotech | 77,369 | - | - | - | 0.0% |
| NSF- Growing CTE/STEM Teachers | 132,625 | 102,861 | - | - | 0.0% |
| NSF Work-Based Biotechnology Ed | - | 108,686 | 95,000 | 8,685 | (90.9%) |
| Perkins Title 1C Program | 1,021,794 | 767,361 | 735,747 | 663,412 | (9.8%) |
| Perkins V Reserve Innovation Grant | - | - | - | 91,326 | 0.0% |
| Project TRANSLATES | - | 6,633 | 196,585 | 200,000 | 1.7% |
| Sonoma County CCR Project | - | 194,042 | 339,885 | 298,317 | (12.2%) |
| TRIO Writing Success Project | 417,001 | 435,328 | 410,000 | 437,535 | 6.7% |
| WIA-CCCCO-TANF | 70,937 | 66,853 | 73,913 | 61,072 | (17.4%) |
| TOTAL FEDERAL FUNDS | 22,145,004 | 13,939,890 ▲ | 5,783,979 | 3,229,560 | (44.2%) |
| STATE RESOURCES | | | | | |
| Adult Education Block Grant | 2,448,736 | 3,361,114 | 2,619,440 | 3,000,000 | 14.5% |
| Basic Needs Center | - | - | 37,857 | 100,000 | 164.2% |
| Basic Skills Initiative | 1,296,595 | 1,346,853 | 1,201,680 | 1,511,586 | 25.8% |
| Board of Financial Aid Program | 686,982 | 619,879 | 631,311 | 631,311 | 0.0% |
| CA Apprenticeship Initiative | 162,274 | - | - | - | 0.0% |
| CA College Promise | 1,401,036 | 1,426,641 | 1,410,899 | 1,410,899 | 0.0% |
| CAI Pre-Apprenticeship & Job Training | 105,978 | - | - | - | 0.0% |
| Cal Fresh Outreach SB65 | - | 36,602 | - | - | 0.0% |
| CalWORKs State Program | 417,374 | 352,469 | 379,685 | 360,701 | (5.0%) |
| Campus Safety | - | - | 15,700 | 18,840 | 20.0% |
| Chafee Grant | 65,000 | 33,750 | 62,500 | 75,000 | 20.0% |
| CIRM Stem Cell Training Program | 341,382 | 405,847 | 474,093 | 568,912 | 20.0% |
| COVID 19 Response Block Grant State | - | 1,337,398 | 14,119 | 10,000,000 | 70,726.5% |
| Culturally Competent Faculty Dev | - | 32,117 | 3,281 | 3,937 | 20.0% |
| Disabled Student Program and Services | 1,964,454 | 2,032,180 | 2,298,003 | 2,298,003 | 0.0% |
| EDG Emergency Dreamer's Grant | 213,030 | - | - | - | 0.0% |
| EEO Best Practice Innovation Grant | - | - | - | 100,000 | 0.0% |
| EEO Best Practice Program | - | 16,264 | - | 50,000 | 0.0% |
| EEO Staff Diversity Program | 38,730 | 24,034 | 60,931 | 60,931 | 0.0% |
| Emergency Financial Assistance Program | 690,000 | 385,000 | 487,000 | 584,400 | 20.0% |
| EOPS CARE Program | 133,870 | 155,213 | 149,876 | 149,876 | 0.0% |
| EOPS Program | 1,566,882 | 1,824,402 | 2,405,829 | 2,405,829 | 0.0% |

| | ACTUAL | ACTUAL | PRELIMINARY | ADOPTION | % |
|---|-------------------|-------------------|-------------------|-------------------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | BUDGET | CHANGE |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | CHANGE |
| EWD - COE from RSCCD | 22,653 | 263,994 | 335,163 | 402,196 | 20.0% |
| EWD-COE from CCCCO | 335,333 | 64,667 | - | - | 0.0% |
| Financial Aid Technology | 1,290 | 69,262 | 100,431 | 67,768 | (32.5%) |
| Foster and Kinship Care Education | 79,695 | 55,546 | 36,357 | 47,502 | 30.7% |
| FT Student Success Grant Fund | 1,362,488 | 1,723,398 | 3,030,189 | 600,000 | (80.2%) |
| Golden State Education and Training | - | - | 55,000 | - | (100.0%) |
| Guided Pathways | 414,118 | 228,652 | 31,357 | 75,325 | 140.2% |
| Hunger Free Campus | - | 50,199 | - | - | 0.0% |
| i3 Pilot | - | - | 75,388 | 90,466 | 20.0% |
| Incarcerated Student Reentry Program | 46,879 | 42,997 | - | - | 0.0% |
| Innovation in Higher Education | 47,359 | 46,558 | 49,722 | 59,666 | 20.0% |
| Learning-Aligned Employment Program | - | - | 19,273 | 23,128 | 20.0% |
| LGBTQ Support Center | - | - | 4,375 | 50,000 | 1,042.9% |
| Matriculation SSSP | 4,729,274 | 4,425,465 | 4,115,384 | 5,205,744 | 26.5% |
| Mental Health Support Program | 22,028 | - | 136,048 | 163,258 | 20.0% |
| MESA Program | 18,580 | 64,928 | 210,844 | 253,013 | 20.0% |
| Next Up Foster Youth Support Program | - | - | - | 900,000 | 0.0% |
| Restricted Lottery Allocation | 462,758 | 1,689,855 | 699,267 | 839,120 | 20.0% |
| Retention and Enroll Outreach SB 85 | - | 268,721 | 378,166 | 378,166 | 0.0% |
| Rising Scholars Network | - | - | 88,003 | 88,003 | 0.0% |
| RN Retention Program | 294,771 | 215,646 | 170,333 | 215,646 | 26.6% |
| SFDPH Mental Health Certificate Program | 255,000 | 255,000 | 268,719 | 255,000 | (5.1%) |
| Strong Workforce CTE Program | 931,100 | 1,979,359 | 1,552,173 | 1,552,173 | 0.0% |
| Strong Workforce Program | 2,701,544 | 3,170,512 | 1,859,855 | 1,859,855 | 0.0% |
| Student Equity | 2,382,604 | 2,455,051 | 1,575,241 | 2,000,000 | 27.0% |
| Student Food and Housing Support | - | - | 120,197 | 150,000 | 24.8% |
| Systemwide Technology & Data Security | - | - | - | 100,000 | 0.0% |
| The Puente Project | 428 | 170 | 2,457 | 2,948 | 20.0% |
| Undocumented Resource Liaisons | - | 230,438 | 148,946 | 160,000 | 7.4% |
| Veterans Resource Center Fund | 222,173 | 377,867 | 383,848 | 400,000 | 4.2% |
| Zero Textbook Cost Program | - | - | - | 100,000 | 0.0% |
| TOTAL STATE FUNDS | 25,862,397 | 31,068,048 | 27,698,940 | 39,369,201 | 42.1% |
| LOCAL RESOURCES | | | | | |
| ATTC Workshop Program | - | - | 998 | 1,000 | 0.2% |
| Burton Book Fund | 1,098 | 4,000 | 4,827 | 4,827 | (0.0%) |
| California Humanities Project | 8,000 | (2,482) | 8,425 | - | (100.0%) |
| CCC Nursing Program Relief Fund | 11,645 | - | - | - | 0.0% |
| CCSF Children's Council | - | 56,741 | 50,189 | 56,562 | 12.7% |
| CCSF-Wells Fargo Math & Science Program | 30,047 | - | - | - | 0.0% |
| Center for Excellence Program Income | 155 | - | - | 149,000 | 0.0% |
| Child Care Center COVID Fund | - | 10,175 | 10,680 | - | (100.0%) |
| Children's Council - First 5 17-18 | 7,335 | - | - | - | 0.0% |
| Children's Council-Class Plus | 2,544 | - | - | - | 0.0% |
| CHW Apprenticeship Program | - | - | 40,254 | 50,000 | 24.2% |
| CHW Training Program | - | - | 27,646 | 14,961 | (45.9%) |
| City Build Pro-Occupational Skills | - | 75,372 | 92,784 | 95,000 | 2.4% |
| Community Services Extension Prog | - | - | - | - | 0.0% |
| District Facilities Management | - | 14,632 | 16,596 | - | (100.0%) |
| Dream Center | 71,098 | 65,250 | - | 2,500 | 0.0% |
| ECS Social Work Program | - | - | 13,103 | 15,000 | 14.5% |
| ESL Processing Fees | - | - | - | - | 0.0% |
| Free City College Program | 665,380 | 665,445 | 150,418 | 150,000 | (0.3%) |

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

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

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

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

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

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

| ACCT | ACCOUNT TITLE | ACTUAL | ACTUAL | PRELIMINARY | ADOPTION | % CHANGE |
|---------------------|-------------------------------------|------------------|-------------------|------------------|-------------------|--------------|
| | | 2020-21 | 2021-22 | 2022-23 | BUDGET 2023-24 | |
| Expenditures | | | | | | |
| 1000 | Budget-Certificated Salaries | - | - | - | - | 0.0% |
| 1120 | Faculty-Sch1 | 286,671 | 356,491.07 | 152,086.04 | 174,899 | 15.0% |
| 1210 | Administrators | 2,001,171 | 1,682,504.76 | 1,379,811.95 | 1,586,784 | 15.0% |
| 1220 | Nonteaching-Sch1 | 1,595,514 | 1,506,322.07 | 1,508,289.96 | 1,734,533 | 15.0% |
| 1229 | Nonteaching-Long Term Substitutes | - | 5,207.75 | - | - | 0.0% |
| 1230 | Librarians-Sch1 | 433 | - | - | - | 0.0% |
| 1240 | Counselors-Sch1 | 2,729,136 | 2,042,804.03 | 2,082,995.25 | 2,395,445 | 15.0% |
| 1250 | Student Health Personnel | - | - | - | - | 0.0% |
| 1322 | Faculty-Regular Hours | 52,242 | 91,302.30 | 219,744.93 | 252,707 | 15.0% |
| 1323 | Faculty-Reg Hrs PBL | 1,163,093 | 1,784,979.44 | 450,642.25 | 518,239 | 15.0% |
| 1324 | Faculty-Summer/Int Hourly | 737 | 159,707.50 | 137,759.32 | 158,423 | 15.0% |
| 1325 | Faculty-Subs | 8,577 | 4,065.19 | 5,424.23 | 6,238 | 15.0% |
| 1333 | Faculty-Reg Hrs Ovrl'd By Load | 20,629 | - | - | - | 0.0% |
| 1422 | Nonteaching-Hourly | 1,765,716 | 1,313,052.58 | 1,274,570.84 | 1,465,756 | 15.0% |
| 1423 | Part-time Office Hours | 268 | - | 1,630.01 | 1,875 | 15.0% |
| 1424 | Nonteaching-Sum/Int | 55,914 | 76,203.81 | 151,449.21 | 174,167 | 15.0% |
| 1442 | Counselors-Hourly | 213,021 | 293,021.31 | 140,417.00 | 161,480 | 15.0% |
| 1444 | Counselors-Sum/Int | 49,873 | 51,417.08 | 24,541.70 | 28,223 | 15.0% |
| 1484 | Supervisors-Stipends | - | - | - | - | 0.0% |
| | Total Academic Salaries | 9,942,994 | 9,367,079 | 7,529,363 | 8,658,767 | 15.0% |
| 2110 | Classified-Reg | 5,140,122 | 9,714,897.01 | 6,341,888.24 | 6,976,077 | 10.0% |
| 2210 | Instructional Aides-Reg | 1,063,723 | 1,001,886.23 | 982,735.78 | 1,100,000 | 11.9% |
| 2330 | Classified-NI Temp | 1,759,028 | 2,348,470.77 | 1,567,182.10 | 1,723,900 | 10.0% |
| 2334 | Classified-Sum/Int | 911 | - | - | - | 0.0% |
| 2340 | Classified - Class 9910 only | - | - | - | - | 0.0% |
| 2370 | Classified-NI Coll Aide | 331,531 | 527,047.84 | 510,618.45 | 561,680 | 10.0% |
| 2374 | Classified-Summer Lab Aide | 10,715 | 16,883.04 | 8,647.92 | 9,513 | 10.0% |
| 2375 | Classified-NI Coll Aide WK Stdy | 244,069 | 354,588.56 | 363,310.00 | 399,641 | 10.0% |
| 2380 | Classified-Overtime | 116,931 | 39,459.47 | 22,099.14 | 24,309 | 10.0% |
| 2390 | Classified-NI Cafeteria | - | 1,391.88 | - | - | 0.0% |
| 2410 | Instructional Aides-Non Reg Temp | 15,547 | 32,917.63 | - | - | 0.0% |
| 2420 | Instructional Aides-Non Reg Sum Int | - | - | - | - | 0.0% |
| | Total Classified Salaries | 8,682,576 | 14,037,542 | 9,796,482 | 10,795,120 | 10.2% |
| 3102 | STRS - Administrators | 220,996.28 | 206,766.10 | 153,662.10 | 169,028 | 10.0% |
| 3109 | STRS - Certificated | 1,067,222.34 | 1,026,156.85 | 963,594.23 | 1,059,954 | 10.0% |
| 3202 | PERS - Administrators | - | - | - | - | 0.0% |
| 3205 | PERS - Classified SEIU | 16,110 | 28,761.17 | - | - | 0.0% |
| 3302 | OASDI - Administrators | 25,526.63 | 23,644.64 | 24,598.24 | 27,058 | 10.0% |
| 3303 | OASDI- Stationary Engineers | 1,570.26 | 14,077.10 | 398.96 | 439 | 10.0% |
| 3305 | OASDI - Classified SEIU | 473,993.68 | 713,502.84 | 443,767.36 | 488,144 | 10.0% |
| 3306 | OASDI - Crafts | 117.53 | 241.35 | 37,594.62 | 41,354 | 10.0% |
| 3308 | OASDI - CalWorks | - | - | - | - | 0.0% |
| 3309 | OASDI - Certificated | 8,995.19 | 12,250.90 | 8,049.18 | 8,854 | 10.0% |
| 3322 | Medicare - Administrators | 27,760.27 | 24,591.44 | 18,900.46 | 20,791 | 10.0% |
| 3323 | Medicare - Stationary Engineers | 367.26 | 8,889.91 | 93.31 | 103 | 10.0% |
| 3324 | Medicare - Classified Managers | - | 72.50 | - | - | 0.0% |
| 3325 | Medicare - Classified SEIU | 111,978.63 | 175,578.91 | 104,050.47 | 114,456 | 10.0% |
| 3326 | Medicare - Crafts | 27.48 | 56.43 | 8,792.28 | 9,672 | 10.0% |
| 3328 | Medicare - CalWorks | - | - | - | - | 0.0% |
| 3329 | Medicare - Certificated | 109,713.08 | 105,512.91 | 85,717.59 | 94,289 | 10.0% |

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

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

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

PROPRIETARY FUND /FOOD SERVICES FUND (FUND 22)

Fund 22 – Cafeteria Fund

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

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

**CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT**

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

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

Cafeteria Fund Detail

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

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

CHILD DEVELOPMENT FUND (FUND 21)

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

Fund 21 – Child Development

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

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

**CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT**

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
Adoption Budget 2023-24

CHILD DEVELOPMENT FUND DETAIL - FUND 21
REVENUE AND EXPENDITURE REPORT

| ACCT | ACCOUNT TITLE | ADOPTION | | | | % CHANGE |
|---------------------|----------------------------------|-------------------|-------------------|------------------------|-------------------|-------------|
| | | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | BUDGET 2023-24 | |
| 8290 | Ca Dept Ed-Fed Pass Thru | 1,431 | 628,507 | 500,691 | 525,725 | 5.0% |
| | Total Federal Revenues | 1,431 | 628,507 | 500,691 | 525,725 | 5.0% |
| 8510 | CDE-Apportionment | - | 164,667 | 165,862 | 174,155 | 5.0% |
| 8530 | General CDE Revenues | 592,642 | (155,183) | 16,745 | 17,582 | 5.0% |
| 8699 | Other Misc ST Revenues | 165,816 | 740,413 | 183,400 | 192,570 | 5.0% |
| 8871 | Child Development Services | - | - | - | - | 0.0% |
| | Total State Revenues | 758,457 | 749,896 | 366,006 | 384,307 | 5.0% |
| 8821 | Cont, Gifts, Endowments | - | 260,559 | 178,130 | 187,360 | 5.2% |
| 8824 | Foundations Sources | - | - | - | - | 0.0% |
| | Total Local Revenues | - | 260,559 | 178,130 | 187,360 | 5.2% |
| | Total Revenues | 759,889 | 1,638,962 | 1,044,827 | 1,097,392 | 5.0% |
| Expenditures | | | | | | |
| 1220 | Nonteaching-Sch1 | 4,285 | 14,419 | 31,078 | 32,632 | 5.0% |
| 1422 | Nonteaching-Hourly | - | 5,616 | 25,012 | 26,263 | 5.0% |
| | Total Academic Salaries | 4,285 | 20,035 | 56,090 | 58,894 | 5.0% |
| 2110 | Classified-Reg | 79,058 | 75,944 | 81,235 | 85,297 | 5.0% |
| 2210 | Instructional Aides-Reg | 332,857 | 494,594 | 450,208 | 472,719 | 5.0% |
| 2330 | Classified-NI Temp | 52,974 | 57,190 | 68,175 | 71,584 | 5.0% |
| 2370 | Classified-NI Coll Aide | - | 1,852 | - | - | 0.0% |
| 2380 | Classified-Overtime | - | - | - | - | 0.0% |
| | Total Classified Salaries | 464,890 | 629,580 | 599,619 | 629,600 | 5.0% |
| 3109 | STRS - Certificated | 807 | 3,169 | 9,903 | 10,399 | 5.0% |
| 3305 | OASDI - Classified SEIU | 28,163 | 37,499 | 35,625 | 37,406 | 5.0% |
| 3325 | Medicare - Classified SEIU | 6,587 | 8,793 | 8,347 | 8,765 | 5.0% |
| 3329 | Medicare - Certificated | 72 | 281 | 800 | 840 | 5.0% |
| 3405 | Health Plan - Classified SEIU | 78,080 | 107,826 | 112,409 | 118,030 | 5.0% |
| 3409 | Health Plan - Certificated | 263 | 1,160 | 3,319 | 3,485 | 5.0% |
| 3425 | Dental - Classified SEIU | 10,409 | 12,791 | 12,367 | 12,985 | 5.0% |
| 3429 | Dental - Certificated | 57 | 239 | 585 | 614 | 5.0% |
| 3435 | Life Insurance - Classified SEIU | 666 | 803 | 803 | 843 | 5.0% |
| 3439 | Life Insurance - Certificated | 3 | 14 | 30 | 31 | 5.0% |
| 3505 | SUI - Classified SEIU | 314 | 2,974 | 2,894 | 3,039 | 5.0% |
| 3509 | SUI - Certificated | 3 | 98 | 280 | 294 | 5.0% |
| 3605 | Workers Comp - Classified SEIU | 7,242 | 9,619 | 14,460 | 15,183 | 5.0% |
| 3609 | Workers Comp - Certificated | 78 | 308 | 1,355 | 1,423 | 5.0% |
| 3652 | OPEB | 6,762 | 6,329 | 15,839 | 16,631 | 5.0% |
| 3705 | SF Retirement - Classified SEIU | 150,814 | 126,486 | 110,011 | 115,512 | 5.0% |
| | Total Benefits | 290,320 | 318,387 | 329,028 | 345,480 | 5.0% |
| 4302 | Computer Supplies | - | - | - | - | 0.0% |
| 4303 | Other Supplies | - | 463 | 5,203 | 5,307 | 2.0% |
| 4306 | Food Supplies | - | 1,460 | 1,498 | 1,528 | 2.0% |
| | Total Supplies | - | 1,923 | 6,702 | 6,836 | 2.0% |
| 5130 | Dues and Memberships | - | 545 | 1,432 | 1,461 | 2.0% |
| 5190 | Other Consulting | 6,000 | 6,000 | 6,115 | 6,237 | 2.0% |
| 5210 | Travel - Non-Local | - | - | - | - | 0.0% |
| 5212 | Travel - Local | - | - | - | - | 0.0% |
| 5350 | Postage | 20 | - | - | - | 0.0% |
| 5910 | Other Expenses | - | - | 325 | 332 | 2.0% |
| | Total Services | 6,020 | 6,545 | 7,872 | 8,029 | 2.0% |
| 6413 | Add-Computer Equipment | - | - | - | - | 0.0% |
| 6414 | Add-Miscellaneous Equipment | - | - | - | - | 0.0% |
| | Total Equipment | - | - | - | - | 0.0% |
| 7850 | Indirect Cost | - | - | 45,517 | 46,428 | 2.0% |
| | Total Others | - | - | 45,517 | 46,428 | 2.0% |
| | Total Expenditures | 765,514 | 976,470 | 1,044,827 | 1,095,266 | 4.8% |
| | Total Surplus/(Deficit) | (5,626) | 662,492 | - | 2,127 | 0.0% |

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

Fund 40 – Capital Projects

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

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

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

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

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY**

| | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTION BUDGET 2023-24 | % CHANGE |
|---|---------------------------|---------------------------|--------------------------------|--|---------------------|
| REVENUE | | | | | |
| State Revenues | 932,824 | 382,404 | 1,277,227 | 30,054,851 | 2,253.1% |
| Local Revenues | 1,000,740 | 2,124,164 | 4,184,555 | 336,664 | (92.0%) |
| Transfers | 146,490 | - | - | 2,500,000 | 0.0% |
| Total Revenue | 2,080,055 | 2,506,568 | 5,461,782 | 32,891,515 | 502.2% |
| EXPENDITURES | | | | | |
| Academic Salaries | - | - | - | - | 0.0% |
| Classified Salaries | - | - | - | - | 0.0% |
| Benefits | - | - | - | - | 0.0% |
| Supplies & Materials | - | - | - | - | 0.0% |
| Services & Other Operating | 183,681 | 27,159 | 1,210,528 | 5,648,050 | 366.6% |
| Equipment | 1,111,319 | 430,638 | 66,699 | 24,743,465 | 36,997.2% |
| Transfers | - | - | - | - | 0.0% |
| Total Expenditures and Transfers | 1,295,001 | 457,797 | 1,277,227 | 30,391,515 | 2,279.5% |
| Excess of Revenue Over Expenditures | 785,054 | 2,048,772 | 4,184,554 | 2,500,000 | (40.3%) |
| Prior Years Adjustments | | 155,857 | 8,400,001 | | |
| Beginning Fund Balance | 5,230,230 | 6,015,284 | 8,219,913 | 20,804,468 | 153.1% |
| ENDING FUND BALANCE | 6,015,284 | 8,219,913 | 20,804,468 | 23,304,468 | 12.0% |

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

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE DETAIL**

| ACCT | ACCOUNT TITLE | ACTUAL | ACTUAL | PRELIMINARY | ADOPTION | % |
|---------------------|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | | 2020-21 | 2021-22 | 2022-23 | BUDGET | CHANGE |
| 8699 | Other Misc ST Revenues | 932,824 | 382,404 | 1,277,227 | 30,054,851 | 2,253.1% |
| | Total State Revenues | 932,824 | 382,404 | 1,277,227 | 30,054,851 | 2,253.1% |
| 8818 | Redevelopment AB 1290 | 884,561 | - | 927,700 | - | (100.0%) |
| 8851 | Rentals/Leases | - | - | - | - | 0.0% |
| 8886 | Non-Resident Tuition Capital Outlay | 116,179 | 86,664 | 36,245 | 86,664 | 139.1% |
| 8891 | Other Local Revenue | - | 300,000 | 620,610 | 250,000 | (59.7%) |
| 8950 | F & A Recoveries | - | 1,737,500 | 2,600,000 | - | (100.0%) |
| | Total Local Revenues | 1,000,740 | 2,124,164 | 4,184,555 | 336,664 | (92.0%) |
| 8981 | Transfer in - General Unrestricted | - | - | - | 2,500,000 | 0.0% |
| 8982 | Transfer in - General Restricted | 146,490 | - | - | - | 0.0% |
| 8985 | Transfer in - Capital Projects | - | - | - | - | 0.0% |
| | Total Transfers | 146,490 | - | - | 2,500,000 | 0.0% |
| | Total Revenues | 2,080,055 | 2,506,568 | 5,461,782 | 32,891,515 | 502.2% |
| Expenditures | | | | | | |
| 5190 | Other Consulting | 52,504 | 23,289 | - | 120,000 | 0.0% |
| 5351 | Postage | - | - | 1,416 | - | (100.0%) |
| 5620 | Property Leases - SFUSD | - | - | 155,556 | - | (100.0%) |
| 5640 | Maint & Repair - Non-Equipment | 56,300 | - | 512,388 | - | (100.0%) |
| 5650 | Maint & Repair - Equipment | 39,896 | - | 536,175 | - | (100.0%) |
| 5656 | Software License Fees | 34,981 | - | - | - | 0.0% |
| 5657 | Maint - Hazardous Materials | - | - | 2,993 | - | (100.0%) |
| 5658 | Maint - Other | - | - | - | 5,528,050 | 0.0% |
| 5909 | Receivable Write-Off | - | - | 2,000 | - | (100.0%) |
| 5912 | Fees for Services | - | 3,870 | - | - | 0.0% |
| | Total Services | 183,681 | 27,159 | 1,210,528 | 5,648,050 | 366.6% |
| 6102 | Site Improvements | - | - | - | - | 0.0% |
| 6201 | Planning Costs | 970,096 | 388,398 | - | 23,741,765 | 0.0% |
| 6202 | Construction in Progress | 117,115 | 23,684 | - | - | 0.0% |
| 6203 | Project Management | 6,278 | 17,778 | 16,251 | 1,700 | (89.5%) |
| 6204 | Planning Hazard Materials | - | - | 50,448 | - | (100.0%) |
| 6210 | Building Improvements | 17,830 | - | - | - | 0.0% |
| 6413 | Add-Computer Equipment | - | 778 | - | - | 0.0% |
| 6460 | Instructional Equipment | - | - | - | 1,000,000 | 0.0% |
| | Total Equipment | 1,111,319 | 430,638 | 66,699 | 24,743,465 | 36,997.2% |
| 7350 | Transfer out - Capital Projects | - | - | - | - | 0.0% |
| | Total Transfers | - | - | - | - | 0.0% |
| | Total Expenditures | 1,295,000 | 457,797 | 1,277,227 | 30,391,515 | 2,279.5% |
| | Total Surplus/(Deficit) | 785,055 | 2,048,771 | 4,184,554 | 2,500,000 | (40.3%) |

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

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

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


SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2023-24

REVENUE BOND CONSTRUCTION - FUND 42
REVENUE AND EXPENDITURE DETAIL

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

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTION BUDGET 2023-24 | % CHANGE |
|---|---|---------------------------|--------------------------------|--|---------------------|
| REVENUE | | | | | |
| State Revenues | - | - | - | - | 0.0% |
| Local Revenues | - | - | - | - | 0.0% |
| Transfers | - | - | - | - | 0.0% |
| Total Revenue | - | - | - | - | 0.0% |
| EXPENDITURES | | | | | |
| Academic Salaries | - | - | - | - | 0.0% |
| Classified Salaries | - | - | - | - | 0.0% |
| Benefits | - | - | - | - | 0.0% |
| Supplies & Materials | - | - | - | - | 0.0% |
| Services & Other Operating | - | - | - | - | 0.0% |
| Equipment | (76,222) | - | - | - | 0.0% |
| Transfers | - | - | - | - | 0.0% |
| Total Expenditures and Transfers | (76,222) | - | - | - | 0.0% |
| Excess of Revenue Over Expenditures | 76,222 | - | - | - | 0.0% |
| Beginning Fund Balance | (76,222) | (0) | - | - | 0.0% |
| ENDING FUND BALANCE | (0)  | - | - | - | 0.0% |

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

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

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

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

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

| ACCT | ACCOUNT TITLE | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTION BUDGET 2023-24 | % CHANGE |
|---------------------|--|---------------------|--------------------|------------------------|-------------------------------|-----------------|
| 8861 | Interest/Invest Inc | 170,457 | 172,509 | 21,021 | 21,020 | (0.0%) |
| | Total Local Revenues | 170,457 | 172,509 | 21,021 | 21,020 | (0.0%) |
| | Total Revenues | 170,457 | 172,509 | 21,021 | 21,020 | (0.0%) |
| Expenditures | | | | | | |
| 1210 | Administrators | 318,393 | - | 2,119 | - | (100.0%) |
| | Total Academic Salaries | 318,393 | - | 2,119 | - | (100.0%) |
| 2000 | Budget-Classified Salaries | - | - | - | - | 0.0% |
| 2110 | Classified-Reg | 304,940 | - | - | - | 0.0% |
| | Total Classified Salaries | 304,940 | - | - | - | 0.0% |
| 3102 | STRS - Administrators | - | - | - | - | 0.0% |
| 3302 | OASDI - Administrators | 9,297 | - | 9,410 | - | (100.0%) |
| 3305 | OASDI - Classified SEIU | 18,119 | - | - | - | 0.0% |
| 3322 | Medicare - Administrators | 4,528 | - | 30 | - | (100.0%) |
| 3325 | Medicare - Classified SEIU | 4,238 | - | - | - | 0.0% |
| 3402 | Health Plan - Administrators | 10,111 | - | - | - | 0.0% |
| 3405 | Health Plan - Classified SEIU | 35,034 | - | - | - | 0.0% |
| 3422 | Dental - Administrators | 3,426 | - | - | - | 0.0% |
| 3425 | Dental - Classified SEIU | 5,293 | - | - | - | 0.0% |
| 3432 | Life Insurance - Administrators | 196 | - | - | - | 0.0% |
| 3435 | Life Insurance - Classified SEIU | 304 | - | - | - | 0.0% |
| 3502 | SUI - Administrators | 301 | - | 11 | - | (100.0%) |
| 3505 | SUI - Classified SEIU | 337 | - | - | - | 0.0% |
| 3602 | Workers Comp - Administrators | 4,825 | - | 51 | - | (100.0%) |
| 3605 | Workers Comp - Classified SEIU | 4,783 | - | - | - | 0.0% |
| 3652 | OPEB | 9,016 | - | 51 | - | (100.0%) |
| 3702 | SF Retirement - Administrators | 70,965 | - | 387 | - | (100.0%) |
| 3705 | SF Retirement - Classified SEIU | 71,356 | - | - | - | 0.0% |
| | Total Benefits | 252,127 | - | 9,940 | - | (100.0%) |
| 4303 | Other Supplies | - | - | - | - | 0.0% |
| | Total Supplies | - | - | - | - | 0.0% |
| 5190 | Other Consulting | 41,800 | 65,927 | - | 77,704 | 0.0% |
| 5212 | Travel - Local | - | - | - | - | 0.0% |
| 5610 | Other Property Leases | 710,354 | - | - | 25,593 | 0.0% |
| 5656 | Software License Fees | - | - | - | 5439.83 | 0.0% |
| 5722 | Legal Services | 185,339 | - | - | - | 0.0% |
| 5912 | Fees for Services | 21,578 | 13,086 | - | 132 | 0.0% |
| | Total Services | 959,071 | 79,013 | - | 108,869 | 0.0% |
| 6101 | Sites (Planning) | - | - | - | - | 0.0% |
| 6102 | Site Improvements | 51,120 | - | - | 18,923 | 0.0% |
| 6201 | Planning Costs | 2,366,808 | 299,088 | 45,288 | 327,049 | 622.1% |
| 6202 | Construction in Progress | 5,188,350 | 4,120,036 | 1,308,792 | 904,350 | (30.9%) |
| 6203 | Project Management | 2,924,760 | 179,379 | 20,354 | 94,204 | 362.8% |
| 6205 | Testing, Inspection and Investigati | - | - | 890 | 890 | 0.0% |
| 6207 | DSA Fees | - | - | 5,878 | 5,878 | 0.0% |
| 6209 | Swing Space | - | - | 7,550 | 7,550 | 0.0% |
| 6210 | Management Hazard Materials | 17,088 | - | - | - | 0.0% |
| 6451 | Add-Expendable Furniture/Fixt | 143,523 | - | - | - | 0.0% |
| 7355 | Transfer out-Bond Fund | - | 30,000 | - | - | 0.0% |
| 8994 | Transfer Out | - | 142,104 | - | - | 0.0% |
| | Total Equipment & Transfers | 10,691,649 | 4,770,607 | 1,388,752 | 1,358,844 | (2.2%) |
| | Total Expenditures | 12,526,181 | 4,849,619 | 1,400,811 | 1,467,713 | 4.8% |
| | Total Surplus/(Deficit) | (12,355,724) | (4,677,110) | (1,379,790) | (1,446,693) | 4.8% |

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

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

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

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

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

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

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

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

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

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

INTERNAL SERVICES FUND (FUND 61)

Fund 61 is comprised of the following sub-funds whose revenues and expenditures are designated:

| | |
|--------------|--------------------------------------|
| Sub-fund 611 | Worker's Compensation |
| Sub-fund 612 | Retiree Health Payment Pool |
| Sub-fund 614 | Retiree Health Care Insurance (OPEB) |

Sub-Fund 611 – Worker's Compensation

San Francisco Community College District joins City and County of San Francisco to meet our obligations under job-related injuries claims by setting up a self-insurance fund. The fund revenue comes from employer and district contributions and the current contribution rate is 1.5685%. This fund pays the cost of insurance premiums to cover workplace injuries.

Sub-Fund 611 - Workers' Compensation

The Retiree Health Payment Fund is used to account for costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may vary.

Sub-Fund 614 - Retire Health Care Insurance Fund (OPEB)

To meet the obligations for retiree health care coverage, San Francisco CCD established the Retiree Health Care Insurance Fund. The fund revenue comes from employer and employee contributions in each payroll process. The fund is used to pay the health care premium for retirees.

In the Fall of 2020, the College enacted the process to withdraw \$21M from the San Francisco Retiree Health Care Trust. As a participating agency, CCSF followed the disbursement guidelines outlined in the Charter A8.432 Retiree Health Care Trust Fund Section D. Under Section A8.432(d)(4) For Participating Employers other than the City and County of San Francisco, the Board may not make any disbursements from a Participating Employer's sub-trust until the Participating Employer's governing body, after consultation with the Participating Employer's GASB Actuary, has recommended to the Board by a two-thirds vote, and the Board has approved disbursement limitations that effectively balance the Participating Employer's goal of attaining and maintaining a Fully-Funded trust against the Participating Employer's overall financial obligations.

On October 8, 2020, the CCSF Board of Trustees, by two-thirds vote, and additionally, as reflected in the September 25, 2020, letter to the Deputy Vice Chancellor from the District's actuary, approved an OPEB trust funding plan that called for resuming making employer contributions in the amount of 1% of payroll in 2021-22 each year thereafter until the CCSF sub-trust is fully funded and recommended this plan to the San Francisco Retiree Health Care Trust Fund Board. On November 16, 2020, the San Francisco Retiree

Health Care Trust Fund Board approved CCSF's funding plan as part of authorizing the \$21M disbursement to the college.

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

**SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT**

| | ACTUAL 2019-20 | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTED BUDGET 2023-24 | % CHANGE |
|---|---------------------------|---------------------------|---------------------------|--------------------------------|---------------------------------------|---------------------|
| REVENUE | | | | | | |
| State Revenues | | | | | | |
| Local Revenues | | | | | | |
| Transfers | 3,719,842 | 3,722,311 | 14,424,865 | 13,859,051 | 4,258,779 | (69.3%) |
| Total Revenue | 3,719,842 | 3,722,311 | 14,424,865 | 13,859,051 | 4,258,779 | (69.3%) |
| EXPENDITURES | | | | | | |
| Academic Salaries | 211,597 | 114,263 | - | - | - | 0.0% |
| Classified Salaries | - | 5,214 | - | 7,173 | 8,000 | 11.5% |
| Benefits | 71,216 | 42,113 | - | 2,563 | 2,850 | 11.2% |
| Supplies & Materials | 1,099 | - | - | - | - | 0.0% |
| Services & Other Operating | 2,630,254 | 2,475,245 | - | 2,041,469 | 2,345,800 | 14.9% |
| Equipment | 488 | - | - | - | - | 0.0% |
| Other Outgo | 3,876,152 | 3,141,938 | 6,359,238 | 12,980,583 | 8,258,779 | (36.4%) |
| Total Expenditures and Transfers | 6,790,806 | 5,778,773 | 6,359,238 | 15,031,788 | 10,615,429 | (29.4%) |
| Excess of Revenue Over Expenditures | (3,070,964) | (2,056,461) | 8,065,626 | (1,172,738) | (6,356,650) | 442.0% |
| Beginning Fund Balance | 726,663 | (2,344,301) | (4,044,434) | 4,021,192 | 2,848,454 | (29.2%) |
| Adjustment | | 356,328 | | | | |
| ENDING FUND BALANCE | (2,344,301) | (4,044,434) | 4,021,192 | 2,848,454 | (3,508,196) | (223.2%) |

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

**SELF INSURANCE FUND
REVENUE AND EXPENDITURE DETAIL**

| ACCT | ACCOUNT TITLE | ACTUAL | ACTUAL | ACTUAL | PRELIMINARY | ADOPTED | % CHANGE |
|------------------------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|----------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | BUDGET 2023-24 | |
| 8891 | Other Local Revenue | 3,719,842 | 3,722,311 | 14,424,865 | 3,859,051 | 4,258,779 | 10.4% |
| 8981 | | | | | 10,000,000 | - | (100.0%) |
| | Total Local Revenues | 3,719,842 | 3,722,311 | 14,424,865 | 13,859,051 | 4,258,779 | (69.3%) |
| | Total Revenues | 3,719,842 | 3,722,311 | 14,424,865 | 13,859,051 | 4,258,779 | (69.3%) |
| CERTIFICATED SALARIES | | | | | | | |
| 1210 | Administrators | 211,597 | 114,263 | - | - | - | 0.0% |
| | Total Academic Salaries | 211,597 | 114,263 | - | - | - | 0.0% |
| 2110 | Classified-Reg | - | 5,214 | - | 7,173 | 8,000 | 11.5% |
| 2380 | Classified-Overtime | - | - | - | - | - | 0.0% |
| | Total Classified Salaries | - | 5,214 | - | 7,173 | 8,000 | 11.5% |
| 3302 | OASDI - Administrators | 12,196 | 5,950 | - | - | - | 0.0% |
| 3305 | OASDI - Classified SEIU | - | 317 | - | 421 | 500 | 18.7% |
| 3322 | Medicare - Administrators | 2,934 | 1,596 | - | - | - | 0.0% |
| 3325 | Medicare - Classified SEIU | - | 74 | - | 99 | 100 | 1.5% |
| 3402 | Health Plan - Administrators | 5,203 | 5,134 | - | - | - | 0.0% |
| 3405 | Health Plan - Classified SEIU | 2,261 | 1,273 | - | 343 | 400 | 16.5% |
| 3409 | Health Plan - Certificated | - | - | - | - | - | 0.0% |
| 3422 | Dental - Administrators | 882 | 1,176 | - | - | - | 0.0% |
| 3425 | Dental - Classified SEIU | - | - | - | - | - | 0.0% |
| 3432 | Life Insurance - Administrators | 86 | 68 | - | - | - | 0.0% |
| 3435 | Life Insurance - Classified SEIU | - | - | - | - | - | 0.0% |
| 3502 | SUI - Administrators | 96 | 50 | - | - | - | 0.0% |
| 3505 | SUI - Classified SEIU | - | 64 | - | 36 | 50 | 39.4% |
| 3602 | Workers Comp - Administrators | 3,013 | 1,557 | - | - | - | 0.0% |
| 3605 | Workers Comp - Classified SEIU | - | 82 | - | 173 | 200 | 15.4% |
| 3652 | OPEB | 3,842 | 1,756 | - | 175 | 200 | 14.5% |
| 3702 | SF Retirement - Administrators | 40,703 | 22,736 | - | - | - | 0.0% |
| 3705 | SF Retirement - Classified SEIU | - | 282 | - | 1,316 | 1,400 | 6.4% |
| | Total Benefits | 71,216 | 42,113 | - | 2,563 | 2,850 | 11.2% |
| 4303 | Other Supplies | 1,099 | - | - | - | - | 0.0% |
| | Total Supplies | 1,099 | - | - | - | - | 0.0% |
| 5130 | Dues and Memberships | - | - | - | 6,653 | 7,000 | 5.2% |
| 5190 | Other Consulting | 920 | - | - | 718 | 800 | 11.4% |
| 5210 | Travel - Non-Local | - | (7,306) | - | (2,550) | 3,000 | (217.7%) |
| 5410 | Insurance | 1,563,540 | 2,361,356 | - | 1,965,484 | 2,300,000 | 17.0% |
| 5450 | Self-Insurance Claims | 675,203 | 14,960 | - | 15,188 | 15,000 | (1.2%) |
| 5721 | Judgments/Claims/Settlements | - | 60,000 | - | 49,375 | - | (100.0%) |
| 5912 | Fees for Services | 390,591 | 46,236 | - | 6,600 | 20,000 | 203.0% |
| | Total Services | 2,630,254 | 2,475,245 | - | 2,041,469 | 2,345,800 | 14.9% |
| 6411 | Add-Furniture/Fixtures | 488 | - | - | - | - | 0.0% |
| | Total Equipment | 488 | - | - | - | - | 0.0% |
| 7371 | Transfer out - OPEB | 3,876,152 | 3,141,938 | 6,359,238 | 12,980,583 | 8,258,779 | (36.4%) |
| | Total Transfers | 3,876,152 | 3,141,938 | 6,359,238 | 12,980,583 | 8,258,779 | (36.4%) |
| | Total Expenditures | 6,790,806 | 5,778,773 | 6,359,238 | 15,031,788 | 10,615,429 | (29.4%) |
| | Total Surplus/(Deficit) | (3,070,964) | (2,056,461) | 8,065,626 | (1,172,738) | (6,356,650) | 442.0% |

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

FINANCIAL AID PROJECTS FUND (FUND 74)

Fund 74 – Financial Aid

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

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

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

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

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

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

| ACCT | ACCOUNT TITLE | ACTUAL 2020-21 | ACTUAL 2021-22 | PRELIMINARY 2022-23 | ADOPTION BUDGET 2023-24 | % CHANGE |
|------|------------------------------------|-------------------|-------------------|------------------------|-------------------------------|---------------|
| 8861 | Interest/Invest Inc. | 1 | (3,103) | (3,921) | (3,900) | -0.5% |
| 8862 | Interest on Student Loans | 108,159 | 149,161 | 489,593 | 7,800 | -98.4% |
| 8898 | Perk-OE-Misc. | 3,029 | 2,262 | 637 | 50 | -92.2% |
| 8899 | Perk-OE-Late charges-7/87 | 110 | 117 | 54 | 50 | -7.4% |
| | Total Other Revenue | 111,299 | 148,437 | 486,363 | 4,000 | -99.2% |
| 8150 | Federal Student Financial Aid | 17,519,271 | 27,180,817 | 15,054,632 | 16,019,000 | 6.4% |
| 8151 | Perk-Repay to Fed | (98,424) | (55,054) | (39,227) | (40,000) | 2.0% |
| 8199 | Other Federal Revenue | 17,220 | 17,290 | 20,590 | 21,000 | 2.0% |
| | Total Federal Revenue | 17,438,067 | 27,143,053 | 15,035,995 | 16,000,000 | 6.4% |
| 8695 | State Student Financial Aid | 1,590,245 | 2,515,428 | 2,254,754 | 2,650,000 | 17.5% |
| | Total State Revenue | 1,590,245 | 2,515,428 | 2,254,754 | 2,650,000 | 17.5% |
| 8982 | Interfund Transfer | 4,414,825 | 262,249 | 153,314 | - | 0.0% |
| | Total Transfers | 4,414,825 | 262,249 | 153,314.00 | - | 0.0% |
| | Total Revenues | 23,554,436 | 30,069,167 | 17,930,426 | 18,654,000 | 4.0% |
| 2110 | Classified -Reg | 147,641 | 152,091 | 162,759 | 166,000 | 2.0% |
| | Total Classified Salaries | 147,641 | 152,091 | 162,759 | 166,000 | 2.0% |
| 3305 | OASDI - Classified SEIU | 8,851 | 8890 | 9,589 | 9,700 | 1.2% |
| 3325 | Medicare - Classified SEIU | 2,102 | 2162 | 2,306 | 2,500 | 8.4% |
| 3405 | Health Plan - Classified SEIU | 10,188 | 10409 | 10,478 | 10,500 | 0.2% |
| 3425 | Dental - Classified SEIU | 1,764 | 1764 | 1,788 | 1,850 | 3.5% |
| 3435 | Life Insurance - Classified SEIU | 101 | 101 | 106 | 110 | 3.8% |
| 3505 | SUI - Classified SEIU | 161 | 790 | 814 | 850 | 4.4% |
| 3605 | Workers Comp - Classified SEIU | 2,316 | 2386 | 3,901 | 4,000 | 2.5% |
| 3652 | OPEB | 2,144 | 1521 | 3,910 | 3,990 | 2.0% |
| 3705 | SF Retirement - Classified SEIU | 33,810 | 31042 | 29,866 | 31,000 | 3.8% |
| | Total Benefits | 61,437 | 59,065 | 62,758 | 64,500 | 2.8% |
| 7501 | Payments to Students | 23,442,039 | 29,902,509 | 17,310,810 | 17,697,360 | 2.2% |
| 7511 | Perk-Other Coll. Exp | 1,263 | - | - | - | 0.0% |
| 7523 | Perk-COLP-TS Current | 188 | - | - | - | 0.0% |
| 7533 | Perk-COLP-Vol Serv | 1,125 | - | - | - | 0.0% |
| 7542 | Perk-COLP-Nurse/Med | 1,374 | 195 | 450 | 450 | 0.0% |
| 7544 | Perk-COLP-Death | 102,436 | 4,500 | 10,137 | 10,000 | -1.4% |
| 7545 | Perk-COLP-Disability | 85,856 | 4,632.00 | 9,623.00 | - | 0.0% |
| 7561 | Perk-Assign to Fed | 19,306 | 292,811 | 1,208,988 | 733,690 | -39.3% |
| 7564 | Perk-FISAP-ACA | (37,636) | (12,645) | (18,054) | (18,000) | -0.3% |
| 7565 | Perk-COLP-Compromise | 1 | - | - | - | 0.0% |
| | Total Student Financial Aid | 23,615,952 | 30,192,002 | 18,521,954 | 18,423,500 | -0.5% |
| | Total Expenditures | 23,825,030 | 30,403,158 | 18,747,471 | 18,654,000 | -0.5% |
| | Total Surplus (Deficit) | (270,594) | (333,991) | (817,045.00) | - | 0.0% |

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

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

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

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

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

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2023-24

DATE: September 8, 2023

SUBJECT: Adoption Budget 2023-2024

BACKGROUND:

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

Adoption Budget for 2023-24

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

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

Part 1: Adoption of the Annual Budget

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

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

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

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

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

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

Part 2: General Fund Restricted

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

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

Part 3: Child Development Fund

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

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

Administrative Provisions 2023-24

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

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

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

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

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

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

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

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

RECOMMENDATION:

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

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

Approved by:

TRUSTEES

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

Yes

No

STUDENT TRUSTEE

Heather Brandt

