



TENTATIVE BUDGET

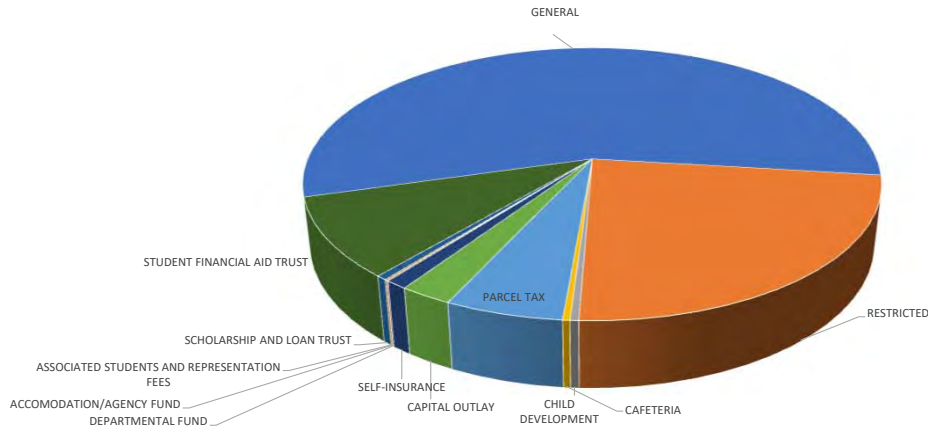


FISCAL YEAR
JULY 1, 2025 - JUNE 30, 2026

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**SUMMARY OF FUNDS
REVENUES**

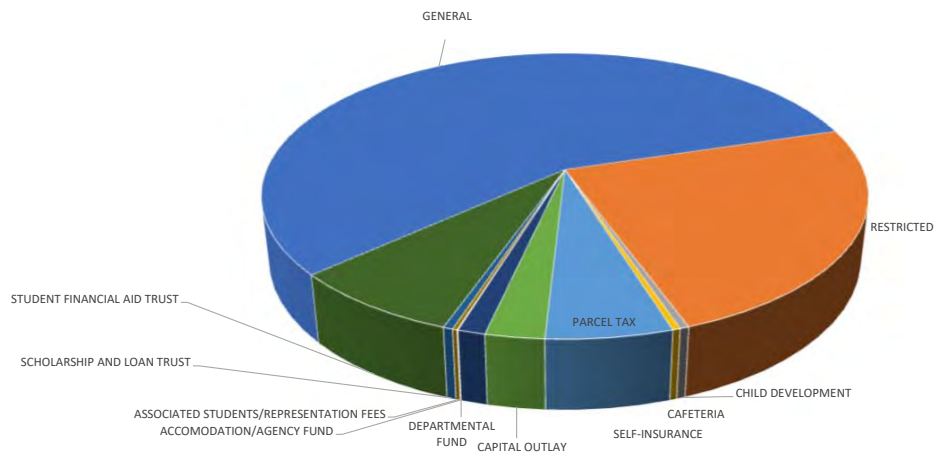
Fund	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY ACTUAL 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
GENERAL	181,434,512	184,681,659	208,426,268	207,516,866	200,754,019	-3%
RESTRICTED	49,487,157	38,309,229	44,522,444	54,810,492	84,292,923	54%
TOTAL GENERAL FUND	230,921,669	222,990,888	252,948,712	262,327,358	285,046,942	9%
CHILD DEVELOPMENT	1,638,962	966,524	1,014,003	1,180,174	1,442,888	22%
CAFETERIA	866,843	848,581	984,566	1,118,036	1,180,000	6%
PARCEL TAX	19,620,684	19,680,000	19,691,304	19,823,446	19,823,446	0%
CAPITAL OUTLAY	3,611,092	5,461,782	5,082,953	9,283,354	8,875,859	-4%
SELF-INSURANCE	734,474	6,000,000	1,941,374	3,600,000	3,700,000	3%
DEPARTMENTAL FUND	185,321	304,010	312,780	288,688	300,500	4%
ACCOMODATION/AGENCY FUND	41,195	13,882	40,365	69,010	71,839	4%
ASSOCIATED STUDENTS AND REPRESENTATION FE	319,765	297,424	301,213	354,951	365,497	3%
SCHOLARSHIP AND LOAN TRUST	1,172,392	1,428,651	1,964,979	1,707,729	1,758,961	3%
STUDENT FINANCIAL AID TRUST	30,069,167	17,443,426	20,300,970	32,399,043	33,371,014	3%
TOTAL OTHER FUNDS	58,259,896	52,444,279	51,634,507	69,824,431	70,890,005	2%
TOTAL REVENUE	289,181,565	275,435,167	304,583,220	332,151,790	355,936,947	7%



**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026**

**SUMMARY OF FUNDS
EXPENDITURES**

Fund	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY ACTUAL 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
GENERAL	172,170,912	179,048,929	196,178,674	192,281,031	198,648,480	3%
RESTRICTED	50,340,304	35,653,050	45,953,338	54,810,492	84,292,923	54%
TOTAL GENERAL FUND	222,511,216	214,701,979	242,132,012	247,091,523	282,941,403	15%
CHILD DEVELOPMENT	976,470	1,044,827	1,005,624	944,631	1,442,888	53%
CAFETERIA	866,843	848,581	984,566	1,118,036	1,180,000	6%
PARCEL TAX	19,625,373	19,679,999	19,691,305	19,823,446	19,823,446	0%
CAPITAL OUTLAY	1,406,464	1,277,227	11,827,523	9,029,468	9,256,032	3%
SELF-INSURANCE	-	2,040,400	3,469,752	3,591,266	4,313,957	20%
DEPARTMENTAL FUND	272,478	286,126	253,661	126,359	132,962	5%
ACCOMODATION/AGENCY FUN	7,842	24,810	24,836	13,108	13,130	0%
ASSOCIATED STUDENTS/REPRE	216,492	249,006	243,128	712,273	736,753	3%
SCHOLARSHIP AND LOAN TRUS	1,137,613	1,198,909	1,458,974	1,476,343	1,520,633	3%
STUDENT FINANCIAL AID TRUS	30,403,156	18,260,470	21,007,048	26,777,199	27,513,009	3%
TOTAL OTHER FUNDS	54,912,731	44,910,356	59,966,416	63,612,128	65,932,811	4%
TOTAL EXPENDITURE	277,423,947	259,612,335	302,098,428	310,703,651	348,874,214	12%



San Francisco CCD

2026 Tentative Budget
SCFF

2.30%

SCFF Calculation

		Total	2.30%		2025-26
			FTEs	Rate	Total
Base Allocation	Basic Allocation				20,067,725
	Credit FTEs: 3-Year Average Credit		11,197	5,416	60,642,345
	Incarcerated Credit		10.51	7,596	79,832
	Special Admit		212	7,596	1,611,596
	CDCP		2,605	7,596	19,786,994
	Non Credit		1,040	4,567	4,746,976
	Subtotal		15,065.06		106,935,467
Non-Credit FTEs					
		Total	15,065.06		106,935,467
Supplemental Allocation			Headcount	Rate	
	Pell Grant Recipients		4,138.00	1,281	5,299,782
	AB540 Students		620.00	1,281	794,071
	California Promise Grant Recipients		7,785.00	1,281	9,970,712
	Total		12,543.00		16,064,565
Student Success Allocation			Outcomes	Rate	
	All Students: Associate Degrees		810.67	2,266	1,836,685
	Associate Degrees for Transfer		382.00	3,021	1,153,968
	Credit Certificates		1,057.33	1,510	1,597,022
	Nine or More CTE Units		3,222.33	755	2,433,534
	Transfer		945.67	1,133	1,071,273
	Transfer Level Math and English		516.33	1,510	779,880
	Achieved Regional Living Wage		3,486.33	755	2,633,265
	Subtotal		10,420.66		11,505,626
Pell Grant Recipients Bonus:	Associate Degrees		194.00	1,143	221,754
	Associate Degrees for Transfer		381.67	857	327,172
	Credit Certificates		377.00	571	215,447
	Nine or More CTE Units		1,073.67	286	306,784
	Transfer		423.67	429	181,588
	Transfer Level Math and English		184.33	571	105,284
	Achieved Regional Living Wage		535.00	286	152,868
California Promise Grant Recipients Bonus:	Subtotal		3,169.34		1,510,897
	Associate Degrees		567.00	571.48	324,028
	Associate Degrees for Transfer		273.00	761.97	208,018
	Credit Certificates		613.67	380.99	233,799
	Nine or More CTE Units		1,741.33	190.49	331,711
	Transfer		599.00	285.73	171,155
	Transfer Level Math and English		241.67	380.99	92,073
	Achieved Regional Living Wage		1,037.67	190.49	197,669
	Subtotal		5,073.34		1,558,453
		Total	18,663.34		14,574,976
		Total SCFF before Hold Harmless			137,575,008
		Hold Harmless Funding			29,136,701
		Total Computation Revenues 2025-26			166,711,708

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET – FY 2025–26
General Fund – Unrestricted (Funds 11, 15, and 39)

The **Unrestricted General Fund—comprised of Fund 11 (Unrestricted Operating), Fund 15 (Designated Programs), and Fund 39 (Parcel Tax)**—forms the core financial framework supporting the San Francisco Community College District’s daily operations. Together, these funds finance the vast majority of the District’s instructional programs, student services, administrative functions, and institutional infrastructure.

For Fiscal Year 2025–26, the combined Unrestricted General Fund is projected to generate \$220,577,465 in revenue, with total expenditures of \$218,471,925 resulting in a budget surplus of \$2,105,540. This surplus reflects the District’s commitment to maintaining fiscal stability, long-term sustainability, and strategic resource allocation.

Fund 11 – Unrestricted Operating Fund

Fund 11 serves as the District’s primary operating fund, used to support general purposes not otherwise restricted by law or regulation. It finances core services such as instruction, student support, administration, facilities maintenance, and professional development. Revenue sources include state apportionments, local property taxes, and enrollment fees.

Fund 15 – Designated Programs

Fund 15 encompasses internally designated, unrestricted programs that are intended to operate on a self-sustaining basis while supplementing the District’s overall operations. Programs under this fund—such as District Facility Rentals, Continuing Education, and Contract Education—are designed to expand access to lifelong learning, enrich the community, and deliver specialized training aligned with the needs of the regional workforce. These initiatives not only are intended to generate additional revenue but also advance the District’s mission to serve a broader population beyond traditional academic pathways.

Fund 39 – Parcel Tax (Proposition B)

Proposition B is a parcel tax measure approved by San Francisco voters in November 2016 to support the City College of San Francisco. It replaced the earlier Proposition A tax with a \$99 per parcel annual levy, effective from July 1, 2017, through June 30, 2032. The funds are dedicated to maintaining core academic programs, attracting qualified faculty, and supporting student services like counseling and library access, but cannot be used for administrator salaries or pensions. Oversight is provided by an independent Citizens' Oversight Committee to ensure transparency and accountability.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
State Revenue	\$ 100,661,748	\$ 96,995,503	\$ 104,850,413	\$ 107,050,215	\$ 105,726,344	-1%
Local Revenue	97,544,199	107,003,901	112,584,281	122,280,089	114,851,121	-6%
Total Revenues	198,205,947	203,999,405	217,434,694	229,330,304	220,577,465	-4%
Transfers In	2,849,249	362,253	10,682,879	-	-	0%
Total Revenue & Transfers In	201,055,196	204,361,658	228,117,572	229,330,304	220,577,465	-4%
Academic Salaries	66,307,628	67,414,473	82,514,407	78,545,481	81,792,158	4%
Classified Salaries	40,649,167	41,048,505	46,559,551	46,864,001	48,750,973	4%
Benefits	57,859,410	56,046,515	62,870,038	61,738,666	63,285,433	3%
Supplies & Materials	225,242	946,614	864,117	1,011,219	1,445,860	43%
Services & Operating	18,958,542	17,179,549	14,310,517	16,810,175	15,297,355	-9%
Equipment	280,328	2,385,220	1,858,911	1,184,934	842,713	-29%
Total Expenditures	184,280,317	185,020,874	208,977,541	206,154,476	211,414,492	3%
Transfers Out & Unallocated Costs	7,515,955	13,708,054	6,892,437	5,950,000	7,057,433	19%
Total Expenditures, Transfers Out/Unallocated Costs	191,796,272	198,728,928	215,869,978	212,104,476	218,471,925	3%
Surplus/Deficit	9,258,924	5,632,730	12,247,594	17,225,829	2,105,540	-88%
Beginning Fund Balance	16,879,338	26,637,968	19,060,141	33,383,983	50,609,811	52%
Prior Year Adjustments	499,706	(13,210,557)	2,076,247	-	-	
Ending Fund Balance	26,637,968	19,060,141	33,383,983	50,609,811	52,715,351	4%
Mission Prepaid Lease	8,244,445	8,088,890	7,933,335	7,777,780	7,622,225	-2%
Ending Fund Balance W/O Prepaid	\$ 18,393,523	\$ 10,971,251	\$ 25,450,648	\$ 42,832,031	\$ 45,093,126	5%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

ACCT	Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8590	Other CDE Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
8611	State General Apportionment	47,355,730	77,689,398	78,554,593	76,686,549	75,823,130	-1%
8611A	Prior YR Corrections-St Apportion	(197,435)	(5,981,480)	(643,042)	1,850,701	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	138,057	108,322	102,562	102,562	102,562	0%
8612	Apprenticeship Allow	384,809	501,336	320,717	320,717	320,717	0%
8618	Part time Faculty Allocation	514,299	314,206	309,675	309,675	309,675	0%
8618C	Part time Faculty Health Benefit Reimbursement	-	-	-	900,000	-	-100%
8618A	Part-Time Faculty Office Hours	-	-	-	125,471	125,471	-
8619	Full Time Faculty Hiring	-	4,720,332	2,360,166	2,360,166	2,360,166	0%
8630	EPA Revenues	39,349,074	9,826,620	13,468,263	15,477,881	16,880,447	9%
8671	Homeowner's Prop Tax Relief	84,510	80,203	80,839	83,215	83,215	0%
8681	ST Lottery Proceeds	3,513,494	2,990,787	3,734,266	2,366,705	3,035,354	28%
8691	ST Mandated Costs	619,970	412,830	570,496	466,573	685,607	47%
8699	Other Misc ST Revenues	8,899,240	6,332,950	5,991,878	6,000,000	6,000,000	0%
	Total State Revenue	100,661,748	96,995,503	104,850,413	107,050,215	105,726,344	-1%
8811	Tax Allocation, Secured Roll	37,528,511	40,475,296	41,557,922	41,310,316	37,310,316	-10%
8812	Tax Allocation, Supplemental Roll	1,147,090	1,083,725	763,007	1,522,339	1,522,339	0%
8813	Tax Allocation, Unsecured Roll	2,262,761	1,935,312	1,939,658	2,320,895	2,320,895	0%
8816	Prior year taxes	(480,458)	(572,611)	(983,839)	-	-	0%
8817	ERAF	4,793,061	11,514,060	14,704,823	15,141,786	18,256,337	21%
8818	Redevelopment AB 1290	826,187	839,348	896,844	887,413	887,413	0%
8819	Prop Tax Rev-Voted Indebtedness-P39	2,696,043	3,040,839	3,119,280	2,571,780	2,571,780	0%
8819B	Prop A-City College Parcel Tax	19,620,684	19,679,706	19,691,452	19,823,446	19,823,446	0%
8821	Cont, Gifts, Endowments	-	1,000	-	-	-	0%
8827	Save A Class Donation	171	25,347	664	-	-	0%
8831	Contract Instructional Serv	494,139	517,096	914,357	866,570	600,000	-31%
8851	Rentals/Leases	49,682	12,072	57,447	506,500	555,000	10%
8861	Interest/Invest Inc	206,763	538,295	1,672,165	900,000	900,000	0%
8872	Community Service Classes	160,608	175,551	166,265	160,000	160,000	0%
8879	Student Records	180	285	210	-	-	0%
8889	Other Student Fees	50	10,338	82,562	63,000	-	-100%
8891	Other Local Revenues	12,164	16,525	(34)	-	-	0%
8892	Traffic Fines	17,618	4,723	7,605	-	-	0%
8895	Sales Taxes (Prop A)	14,654,176	14,641,899	12,405,161	13,092,727	14,000,000	7%
8866A	Enrollment Fees-Summer	985,803	1,184,247	1,218,425	1,722,706	1,761,135	2%
8866B	Enrollment Fees-Fall	5,448,608	6,343,745	6,684,329	6,366,617	6,511,146	2%
8866C	Enrollment Fees-Spring	6,902,875	6,379,165	6,781,205	6,379,165	6,542,510	3%
8866D	Enrollment Fees-PY	(25,714)	(8,331)	3,401	(8,331)	-	-100%
8867D	Enroll BOGG-PY	276	143	-	143	-	-100%
8867M	BOG A Waiver Fall	(828)	-	(414)	(552)	-	-100%
8867N	BOG A Waiver Spring	(460)	(552)	(414)	(231,150)	-	-100%
8867O	BOG B Waiver Summer	(187,565)	(231,150)	(230,943)	(1,559,952)	(230,943)	-85%
8867P	BOG B Waiver Fall	(1,087,532)	(1,559,952)	(1,385,819)	(1,547,693)	(1,385,819)	-10%
8867Q	BOG B Waiver Spring	(1,371,375)	(1,547,693)	(1,464,502)	(190,003)	(1,413,281)	644%
8867R	BOG C Waiver Summer	(155,319)	(190,003)	(176,157)	(1,064,969)	(176,157)	-83%
8867S	BOG C Waiver Fall	(1,036,863)	(1,064,969)	(1,232,179)	(994,980)	(1,232,179)	24%
8867T	BOG C Waiver Spring	(1,187,651)	(994,980)	(1,162,052)	(1,380)	(1,162,052)	84107%
8867V	BOG S Waiver Fall	(690)	(1,380)	(690)	(1,564)	-	-100%
8867W	BOG S Waiver Spring	(966)	(1,564)	(690)	(20,677)	(20,677)	0%
8867X	BOG Waivers PY	(2,024)	(20,677)	(50,414)	-	-	0%
8868A	Non-Resident Fees-Summer	(149,202)	638,798	690,761	638,797	864,169	35%
8868B	Non-Resident Fees-Fall	4,023,082	3,998,810	5,265,822	5,265,822	5,849,920	11%
8868C	Non-Resident Fees-Spring	(143,120)	4,098,715	5,157,885	5,157,885	5,669,371	10%
8868D	Non-Resident Fees-PY	4,730,640	(153,458)	(181,594)	(153,458)	(124,712)	-19%
8868F	AB540 SUMMER	612,158	(157,035)	(209,967)	(157,035)	(254,463)	62%
8868G	AB540 FALL	(934,695)	(1,078,075)	(1,516,846)	(1,078,075)	(1,721,438)	60%
8868H	AB540 SPRING	(1,158,159)	(956,348)	(1,308,311)	(956,348)	(1,535,348)	61%
8868I	AB540 PR YR ADJ's	(25,261)	(41,521)	(65,513)	(41,521)	(56,558)	36%
8868L	SB 150/AB 2364 HS Exptn SU	(46,664)	(82,360)	(4,296)	(82,360)	(95,972)	17%
8868M	SB 150/AB 2364 HS Exptn FL	(139,532)	(117,595)	(12,530)	(117,595)	(176,681)	50%
8868N	SB 150/AB 2364 HS Exptn SP	(159,794)	(108,605)	(50,478)	(108,605)	(195,917)	80%
8868O	SB 150/AB 2364 HS Exptn PY	(4,884)	(5,373)	(9,313)	(5,373)	473	-109%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,496)	(171,390)	(232,432)	(171,390)	(292,308)	71%
8868R	AB 13 Exmptn NRT for Veterans-FL	(1,195,765)	(902,190)	(1,388,861)	(902,190)	(1,340,894)	49%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,384,340)	(1,115,920)	(1,338,204)	(1,115,920)	(1,208,749)	8%
8868T	AB 13 Exmptn NRT for Veterans-PY	32,770	(26,422)	(12,519)	(34,252)	(9,181)	-73%
8868V	AB 343 Exmptn NRT -Summer	-	-	(895)	-	-	0%
8868W	AB 343 Exmptn NRT Fall	-	-	(22,554)	-	-	0%
8868Y	AB 343 Exmptn NRT PY	-	-	-	-	(18,400)	0%
8868Z	AB 343 Exmptn NRT Spring	76,432	(7,830)	(18,616)	-	(41,400)	0%
8876A	Health Service Fees-Summer	306,720	82,624	85,472	90,000	92,000	2%
8876B	Health Services-Fall	356,220	338,980	356,120	360,000	390,000	8%
8876C	Health Service Fees-Spring	(1,128)	347,440	360,200	350,000	393,000	12%

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

ACCT	Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8876D	Health Service Fees-PY	-	(361)	74	-	-	0%
8876I	Health Service Fees-BOGG-PY	(700)	11	-	-	-	0%
8876K	Health Fee Waivers-Summer	(980)	(240)	-	-	-	0%
8876L	Health Fee Waivers-Fall	3,785	(20)	(320)	-	-	0%
8876M	Health Fee Waivers-Spring	26,715	(20)	(780)	-	-	0%
8876N	Health Fee Waivers-PY	-	-	(180)	-	-	0%
8881A	Parking Fees-Summer	74,391	-	-	-	-	0%
8881B	Parking Fees-Fall	2,400	-	-	-	-	0%
8881C	Parking Fees-Spring	3,855	-	-	-	-	0%
8885A	ESLIP - Summer	-	650	-	-	-	0%
8885B	ESLIP - Fall	-	58,290	83,240	-	-	0%
8885C	ESLIP - Spring	-	88,025	93,625	-	-	0%
8886D	Exempt NRT Cap Out PY AB 13	-	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	281	1	209	-	-	0%
8893I	Miscellaneous Income	20,065	47,853	56,943	195,000	63,000	-68%
8893N	PY Credit/Refunds	-	50	-	-	-	0%
8893L	Vending Machines	-	3,562	2,316	-	-	0%
8950	F & A Recoveries	572,399	-	827,190	7,132,555	500,000	-93%
	Total Local Revenue	97,544,199	107,003,901	112,584,281	122,280,089	114,851,121	-6%
							0%
8981	Transfer in - General Unrestricted	4,132	780	304	-	-	0%
8982	Transfer in - General Restricted	2,815,117	361,474	2,282,574	-	-	0%
8985	Transfer in - Capital Projects	-	-	8,400,000	-	-	0%
8994	Transfer in - Bond Fund	30,000	-	-	-	-	0%
	Total Transfers In	2,849,249	362,253	10,682,879	-	-	0%
							0%
	Total Revenues & Transfers In	201,055,196	204,361,658	228,117,572	229,330,304	220,577,465	-4%
							0%
1120	Faculty	34,969,826	32,747,327	38,511,174	34,852,335	35,429,056	2%
1129	Faculty-Long Term Substitutes	59,220	84,578	84,191	153,345	142,324	-7%
1210	Administrators	5,749,896	5,760,210	7,648,977	6,519,996	8,319,018	28%
1220	Nonteaching-SchI	2,674,583	2,203,620	2,912,984	2,440,998	2,457,731	1%
1230	Librarians-SchI	1,358,932	1,214,166	1,327,851	1,523,036	1,339,430	-12%
1240	Counselors-SchI	4,277,536	3,580,646	4,110,263	3,501,017	3,716,896	6%
1250	Student Health Personnel	279,367	256,465	304,749	266,270	303,833	14%
1280	Supervisors	539,666	3,306,361	3,397,704	3,199,623	2,872,585	-10%
1322	Faculty-Regular Hours	183,158	261,305	376,181	378,000	378,000	0%
1323	Faculty-Reg Hrs PBL	10,652,709	11,482,424	15,952,291	18,563,812	19,752,064	6%
1324	Faculty-Summer/Int Hourly	1,131,952	401,246	370,967	312,526	350,000	12%
1325	Faculty-Subs	257,628	337,255	653,298	653,298	69,000	-89%
1333	Faculty-Reg Hrs Ovrld By Load	1,857,974	2,050,618	2,997,633	2,979,841	2,922,667	-2%
1422	Nonteaching-Hourly	2,091,269	2,546,649	2,754,201	2,092,961	2,141,735	2%
1423	Part-time Office Hours	195,700	1,094,851	790,196	256,735	800,000	212%
1424	Nonteaching-Sum/Int	-	3,129	36,774	73,549	75,000	2%
1432	Librarians-Hourly	-	-	59,884	525,171	503,253	-4%
1434	Librarians-Sum/Int	-	5,500	1,818	1,837	2,000	9%
1442	Counselors-Hourly	2,394	-	23,582	23,818	24,264	2%
1444	Counselors-Sum/Int	-	-	3,185	3,217	3,500	9%
1452	Student Health Persn-Hourly	-	2,490	34,027	59,996	15,480	-74%
1484	Supervisors-Stipends	25,819	68,006	131,656	132,973	142,324	7%
1990	Grievance-Acad Settle	-	7,626	30,820	31,128	32,000	3%
	Total Certificated Salaries	66,307,628	67,414,473	82,514,407	78,545,481	81,792,158	4%
							0%
2110	Classified-Reg	34,470,676	34,829,061	39,227,971	39,035,847	41,154,744	5%
2115	Governing Board	32,493	43,138	33,602	41,616	42,858	3%
2210	Instructional Aides-Reg	2,840,656	2,680,735	3,087,399	3,075,974	3,020,958	-2%
2330	Classified-NI Temp	1,920,303	1,750,312	1,725,397	1,877,736	1,780,594	-5%
2340	Classified - Class 9910 only	-	-	-	-	-	0%
2370	Classified-NI Coll Aide	109,320	613,145	840,599	1,284,332	1,255,596	-2%
2374	Classified-Summer Lab Aide	5,414	28,480	67,622	50,892	10,000	-80%
2375	Classified-NI Coll Aide WK Stdy	-	5,929	19,488	10,000	94,020	840%
2390	Classified-NI Cafeteria	-	-	37,591	15,925	-	-100%
2380	Classified-Overtime	736,533	565,117	912,898	975,503	882,304	-10%
2410	Instructional Aides-Non Reg Temp	532,627	532,589	602,166	496,177	509,899	3%
2888	P-Share Time	1,145	-	4,818	-	-	0%
	Total Classified Salaries	40,649,167	41,048,505	46,559,551	46,864,001	48,750,973	4%
							0%
3101	STRS	2,454	2,488	2,485	2,500	2,500	0%
3102	STRS - Administrators	479,469	584,730	782,999	765,000	737,214	-4%
3109	STRS - Certificated	17,690,674	15,963,433	17,898,829	17,000,248	18,474,326	9%
3205	PERS - Classified SEIU	398,702	409,741	496,641	517,655	519,324	0%
3302	OASDI - Administrators	98,032	235,168	180,815	180,815	188,389	4%
3303	OASDI- Stationary Engineers	87,995	85,317	90,727	90,727	145,000	60%
3304	OASDI - Classified Managers	29,618	30,524	34,209	11,763	12,000	2%
3305	OASDI - Classified SEIU	2,046,254	2,002,918	2,298,096	3,049,281	3,017,328	-1%
3306	OASDI - Crafts	78,014	87,104	88,440	115,905	89,000	-23%
3307	OASDI - Governing Board	1,736	2,511	2,015	2,015	2,200	9%

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

ACCT	Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
3309	OASDI - Certificated	84,075	92,022	110,890	109,448	110,000	1%
3322	Medicare - Administrators	76,968	77,025	102,931	102,931	90,167	-12%
3323	Medicare - Stationary Engineers	21,968	19,953	21,449	21,449	22,000	3%
3324	Medicare - Classified Managers	7,577	7,606	8,505	8,505	2,355	-72%
3325	Medicare - Classified SEIU	507,728	506,035	569,177	600,052	648,250	8%
3326	Medicare - Crafts	18,322	20,502	24,642	24,642	25,200	2%
3327	Medicare - Governing Board	406	587	471	471	414	-12%
3329	Medicare - Certificated	834,356	852,797	1,044,290	1,156,443	1,151,723	0%
3402	Health Plan - Administrators	444,499	390,893	459,521	459,521	455,446	-1%
3403	Health Plan - Stationary Engineers	123,675	106,294	123,697	123,697	125,000	1%
3404	Health Plan - Classified Managers	19,810	16,377	10,048	10,048	11,000	9%
3405	Health Plan - Classified SEIU	4,234,208	4,046,361	4,576,409	4,193,213	4,914,531	17%
3406	Health Plan - Crafts	155,616	161,216	164,591	223,661	165,000	-26%
3407	Health Plan - Governing Board	51,749	38,556	28,379	28,379	20,062	-29%
3409	Health Plan - Certificated	6,746,170	5,964,245	6,522,046	6,638,030	6,910,934	4%
3422	Dental - Administrators	59,550	51,813	59,140	59,140	54,221	-8%
3423	Dental - Stationary Engineers	21,171	18,074	21,009	21,009	22,000	5%
3424	Dental - Classified Managers	6,175	5,662	5,811	5,811	6,000	3%
3425	Dental - Classified SEIU	679,233	639,051	709,003	608,918	655,914	8%
3426	Dental - Crafts	22,884	23,334	25,092	25,092	25,000	0%
3427	Dental - Governing Board	8,821	7,450	5,811	5,811	4,054	-30%
3429	Dental - Certificated	993,925	856,136	885,341	885,341	890,117	1%
3432	Life Insurance - Administrators	3,372	3,012	3,593	3,593	3,104	-14%
3433	Life Insurance - Stationary Engineer	1,217	1,070	1,297	1,297	1,500	16%
3434	Life Insurance - Classified Manager	355	335	359	359	350	-2%
3435	Life Insurance - Classified SEIU	38,720	37,573	43,518	32,518	36,819	13%
3436	Life Insurance - Crafts	1,315	1,382	1,554	1,554	1,600	3%
3437	Life Insurance - Governing Board	583	612	658	658	700	6%
3439	Life Insurance - Certificated	43,950	39,452	39,526	39,526	30,357	-23%
3461	Pay as you go OPEB	10,258,412	10,262,634	10,394,781	11,515,910	11,824,742	3%
3502	SUI - Administrators	30,048	27,301	11,148	11,431	11,396	0%
3503	SUI - Stationary Engineers	8,157	6,356	2,643	6,500	7,000	8%
3504	SUI - Classified Managers	2,781	2,695	975	2,400	2,500	4%
3505	SUI - Classified SEIU	189,107	174,377	65,884	191,825	171,166	-11%
3506	SUI - Crafts	6,934	7,270	1,980	8,000	8,000	0%
3509	SUI - Certificated	339,501	307,312	105,598	420,029	495,390	18%
3602	Workers Comp - Administrators	87,413	131,444	179,339	172,089	179,119	4%
3603	Workers Comp - Stationary Engineers	24,408	30,465	36,589	37,000	37,000	0%
3604	Workers Comp - Classified Managers	8,429	12,902	14,451	15,000	16,000	7%
3605	Workers Comp - Classified SEIU	571,134	837,041	998,268	956,528	945,649	-1%
3606	Workers Comp - Crafts	20,905	34,854	38,643	46,773	40,000	-14%
3607	Workers Comp - Governing Board	510	1,036	812	1,000	740	-26%
3609	Workers Comp - Certificated	944,238	1,487,707	1,800,772	1,835,153	1,032,049	-44%
3652	OPEB	927,374	2,175,246	4,473,703	1,503,965	1,780,323	18%
3702	SF Retirement - Administrators	525,202	394,762	509,548	315,179	304,795	-3%
3703	SF Retirement - Stationary Engineer	282,039	228,933	211,720	220,000	250,000	14%
3704	SF Retirement - Classified Managers	109,980	99,030	95,092	84,116	95,000	13%
3705	SF Retirement - Classified SEIU	7,097,901	6,087,785	6,231,923	6,960,042	6,188,466	-11%
3706	SF Retirement - Crafts	272,946	259,857	217,369	273,601	290,000	6%
3709	SF Retirement - Certificated	30,536	88,148	34,788	35,101	35,000	0%
3710	SF Retirement - Students	108	-	-	-	-	0%
Total Benefits		57,859,410	56,046,515	62,870,038	61,738,666	63,285,433	3%
4102	Textbooks	-	-	81	-	-	0%
4103	Other Books	72	4,800	29,024	1,500	-	-100%
4211	Cafeteria-COGS (Food)	-	-	364	1,000	300	-70%
4301	Printing Supplies	42,676	21,286	19,743	24,348	19,000	-22%
4302	Computer Supplies	10,504	531	13,733	2,031	2,000	-2%
4303	Other Supplies	50,909	786,493	667,174	805,821	1,160,360	44%
4304	Durable Supplies	-	7,274	4,395	9,660	7,300	-24%
4305	Instructional Supplies	55,610	-	42,371	83,189	81,400	-2%
4306	Food Supplies	-	500	5,464	15,271	1,000	-93%
4402	Uniforms	65,471	125,730	81,768	68,399	174,500	155%
Total Supplies		225,242	946,614	864,117	1,011,219	1,445,860	43%
5000	Budget-Other Operating Expenses	-	-	-	-	-	0%
5101	Instructional Service Agreements	317,351	781,757	804,278	750,000	600,000	-20%
5110	Guest Lecturer	31,494	54,259	34,750	66,268	38,700	-42%
5120	Computer Consulting	188,882	-	-	1,492	1,500	1%
5130	Dues and Memberships	150	180,709	163,350	317,856	458,785	44%
5131	Participants Cost	793,642	11,104	-	-	-	0%
5190	Other Consulting	971,834	1,694,585	768,173	1,125,923	1,339,328	19%
5202	Conference and Food Services	67,263	293,475	111,343	144,853	205,300	42%
5210	Travel - Non-Local	19,025	129,208	226,291	343,008	319,600	-7%
5212	Travel - Local	2,000	31,229	40,760	36,179	38,200	6%
5350	Postage	-	2,517	5,000	28,867	29,000	0%
5351	Moving, Rental and Storage	7,349,272	221,160	20,623	204,627	180,000	-12%
5410	Insurance	15,059	2,140,068	56,697	55,515	58,100	5%

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

ACCT	Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
5510	Water/Sewage	363,974	493,165	635,893	700,511	603,000	-14%
5520	Gas/Electricity	1,590,193	1,668,514	2,919,389	2,950,118	3,842,000	30%
5530	Telephone	139,010	167,690	173,629	200,000	200,000	0%
5560	Housekeeping	180,038	291,519	374,093	354,324	355,000	0%
5610	Other Property Leases	505,966	304,097	-	44,466	51,600	16%
5620	Property Leases - SFUSD	155,556	-	155,556	155,556	155,556	0%
5632	Copier Leases	917,561	876,567	853,769	1,134,161	781,000	-31%
5633	Other Leases	141,253	66,090	49,291	155,861	72,000	-54%
5640	Maint & Repair - Non-Equipment	1,389	1,431,600	957,417	1,224,737	811,500	-34%
5650	Maint & Repair - Equipment	235,411	385,287	210,141	188,363	293,700	56%
5655	Maint & Repair - Vehicles	15,124	29,161	9,444	29,161	12,000	-59%
5656	Software License Fees	1,691,746	2,236,006	2,251,513	2,456,769	2,511,800	2%
5657	Maint - Hazardous Materials	52,487	148,643	71,536	118,454	60,000	-49%
5658	Maint - Other	4,737	2,116	2,785	15,976	7,700	-52%
5721	Judgments/Claims/Settlements	-	36,461	1,114,968	96,000	-	-100%
5722	Legal Services	562,743	1,369,451	1,276,927	1,601,267	1,000,000	-38%
5724	Investigations	4,216	3,300	12,320	2,400	1,900	-21%
5730	Elections	-	781,160	-	915,835	-	-100%
5801	Broadcasting	65,817	60,060	57,758	81,673	92,436	13%
5802	Print Advertising	5,807	7,023	8,317	9,672	8,600	-11%
5803	Other Advertising	10,854	19,011	17,715	20,478	408,450	1895%
5805	Student Outreach	36,000	28,889	4,217	9,424	-	-100%
5831	Intercollegiate Athletics	-	11,780	-	1,780	1,800	1%
5901	Interest expense	-	-	177,463	17,944	18,000	0%
5902	Testing Services	2,110	27,300	-	-	-	0%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	4,059	68,198	11,566	15,437	10,000	-35%
5905	Bad Checks	150	640	1,403	12,808	12,900	1%
5906	Credit Card Fees	138,837	148,795	163,401	78,312	71,900	-8%
5907	Over/Short	1	(1,500)	(850)	-	-	0%
5908	Bank Service Fees	52,857	49,942	56,845	48,144	39,500	-18%
5909	Receivable Write-Off	2,065,330	470,590	86,573	266,081	-	-100%
5910	Other Expenses	32,690	153,990	121,280	224,002	129,300	-42%
5911	Tuition Reimbursement	19,785	18,284	18,955	19,322	16,100	-17%
5912	Fees for Services	192,481	251,666	258,881	576,016	448,600	-22%
5913	Banquet and Other Food Expenses	10,718	23,684	27,057	10,534	12,500	19%
5914	Governmental Fees, Taxes & Licenses	3,670	10,299	-	-	-	0%
Total Services		18,958,542	17,179,549	14,310,517	16,810,175	15,297,355	-9%
6203	Project Management	-	-	-	-	-	0%
6302	Books	150	105,927	-	-	-	0%
6304	Databases	36,358	224,081	-	-	-	0%
6306	Periodicals	12,714	31,983	-	-	-	0%
6308	Video	9,702	29,178	-	-	-	0%
6411	Add-Furniture/Fixtures	9,443	8,845	-	100,467	11,300	-89%
6412	Add-Vehicles	48,296	(13,206)	55,050	60,000	63,000	5%
6413	Add-Computer Equipment	-	-	-	12,000	12,600	5%
6414	Add-Miscellaneous Equipment	52,444	663,332	425,477	646,914	482,090	-25%
6443	Add-Non Cap Computer Equip	2,376	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	9,511	-	-	3,000	3,150	5%
6451	Add-Expendable Furniture/Fixt	-	29,974	49,906	83,553	31,473	-62%
6453	Add-Expendable Computer Equip	11,013	1,109,746	1,129,758	139,000	136,300	-2%
6454	Add-Expendable Misc Equipment	88,322	195,360	198,719	140,000	102,800	-27%
Total Equipment		280,328	2,385,220	1,858,911	1,184,934	842,713	-29%
7330	Transfer out - Cafeteria	241,205	760,416	671,224	800,000	800,000	0%
7310	Transfer out - General Unrestricted	-	-	2,282,574	-	-	0%
7350	Transfer out - Capital Projects	-	2,600,000	2,500,000	2,000,000	2,000,000	0%
7355	Transfer out - Bond Fund	142,104	-	-	350,000	350,000	0%
7360	Transfer out - Bookstore Auxiliary	430,912	347,638	238,400	-	-	0%
7370	Transfer out - Self-Insurance	6,701,734	10,000,000	-	1,600,000	-	-100%
7371	Transfer out - OPEB	-	-	1,200,000	1,200,000	1,200,000	0%
7901	Unallocated Cost	-	-	-	-	1,457,433	0%
7902	Board Designated for Contingency	-	-	-	-	1,250,000	0%
	Estimated Net Saving from Golden Handshake	-	-	-	-	-	0%
Total Other Outgo & Unallocated Costs		7,515,955	13,708,054	6,892,437	5,950,000	7,057,433	19%
Total Expenditures & Other Outgo/Unallocated Costs		191,796,272	198,728,928	215,869,978	212,104,476	218,471,925	3%
Surplus/(Deficit)		9,258,924	5,632,730	12,247,594	17,225,829	2,105,540	-88%
Beginning Fund Balance		16,879,338	26,637,968	19,060,141	33,383,983	50,609,811	52%
Prior Year Adjustments		499,706	(13,210,557)	2,076,247			0%
Ending Fund Balance		\$ 26,637,968	\$ 19,060,141	\$ 33,383,983	\$ 50,609,811	\$ 52,715,351	4%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL		ACTUAL		ACTUAL		PRELIMINARY	TENTATIVE	%
	2021-22		2022-23		2023-24		2024-25	BUDGET	CHANGE
								2025-26	
REVENUE									
State Revenues	\$	100,661,748	\$	96,995,503	\$	104,850,413	\$	107,050,215	\$ 105,726,344 -1%
Local Revenues		77,923,515		87,323,902		92,892,977		102,456,645	95,027,675 -7%
Transfers In		2,849,249		362,253		10,682,879		-	- 0%
Total Revenue		181,434,512		184,681,659		208,426,268		209,506,860	200,754,019 -4%
									0%
EXPENDITURES									0%
Academic Salaries		58,663,236		63,082,101		77,903,288		74,237,815	76,432,703 3%
Classified Salaries		37,343,765		35,213,156		39,438,735		39,824,325	41,679,684 5%
Benefits		52,976,698		52,024,710		58,956,290		56,527,966	59,341,132 5%
Supplies & Materials		210,738		857,779		824,435		913,385	1,377,960 51%
Services & Other Operating		15,256,486		13,799,953		11,981,954		14,622,468	12,170,155 -17%
Equipment		204,034		363,176		181,537		205,071	589,413 187%
Total Expenditures		164,654,957		165,340,875		189,286,238		186,331,031	191,591,047 3%
Transfers Out		7,515,955		13,708,054		6,892,437		5,950,000	7,057,433 19%
Total Expenditures, Transfers Out/Unall		172,170,912		179,048,929		196,178,674		192,281,031	198,648,480 3%
									0%
Year End Adjustments		499,723		(13,210,557)		2,076,247		-	- 0%
Excess of Revenue Over Expenditures		9,263,600		5,632,730		12,247,594		17,225,829	2,105,540 -88%
Beginning Fund Balance		16,874,507		26,637,831		19,060,004		33,383,845	50,609,674 52%
ENDING FUND BALANCE		26,637,831		19,060,004		33,383,845		50,609,674	52,715,214 4%
Mission Prepaid Lease		8,244,445		8,088,890		7,933,335		7,777,780	7,622,225 -2%
Ending Fund Balance W/O Prepaid	\$	18,393,386	\$	10,971,114	\$	25,450,510	\$	42,831,894	\$ 45,092,989 5%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	\$ -	\$ -	\$ -	\$ -	-	0%
8611	State General Apportionment	47,355,730	77,689,398	78,554,593	76,686,549	75,823,130	-1%
8611A	Prior YR Corrections-St Apportion	(197,435)	(5,981,480)	(643,042)	1,850,701	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	138,057	108,322	102,562	102,562	102,562	0%
8612	Apprenticeship Allow	384,809	501,336	320,717	320,717	320,717	0%
8618	Part time Faculty Allocation	514,299	314,206	309,675	309,675	309,675	0%
8618C	Part time Faculty Health Benefit Re	-	-	-	900,000	-	-100%
8618A	Part-Time Faculty Office Hours	-	-	-	125,471	125,471	0%
8619	Full Time Faculty Hiring	-	4,720,332	2,360,166	2,360,166	2,360,166	0%
8630	EPA Revenues	39,349,074	9,826,620	13,468,263	15,477,881	16,880,447	9%
8671	Homeowner's Prop Tax Relief	84,510	80,203	80,839	83,215	83,215	0%
8681	ST Lottery Proceeds	3,513,494	2,990,787	3,734,266	2,366,705	3,035,354	28%
8691	ST Mandated Costs	619,970	412,830	570,496	466,573	685,607	47%
8699	Other Misc ST Revenues	8,899,240	6,332,950	5,991,878	6,000,000	6,000,000	0%
State Revenues Total		100,661,748	96,995,503	104,850,413	107,050,215	105,726,344	-1%
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	37,528,511	40,475,296	41,557,922	41,310,316	37,310,316	-10%
8812	Tax Allocation, Supplemental Roll	1,147,090	1,083,725	763,007	1,522,339	1,522,339	0%
8813	Tax Allocation, Unsecured Roll	2,262,761	1,935,312	1,939,658	2,320,895	2,320,895	0%
8816	Prior year taxes	(480,458)	(572,611)	(983,839)	-	-	0%
8817	ERAF	4,793,061	11,514,060	14,704,823	15,141,786	18,256,337	21%
8818	Redevelopment AB 1290	826,187	839,348	896,844	887,413	887,413	0%
8819	Prop Tax Rev-Voted Indebtedness-P	2,696,043	3,040,744	3,119,428	2,571,780	2,571,780	0%
8821	Cont, Gifts, Endowments	-	1,000	-	-	-	0%
8827	Save A Class Donation	171	25,347	664	-	-	0%
8831	Contract Instructional Serv	494,139	517,096	914,357	866,572	600,000	-31%
8851	Rentals/Leases	49,682	12,072	57,447	506,500	555,000	10%
8861	Interest/Invest Inc	206,763	538,096	1,672,165	900,000	900,000	0%
8872	Community Service Classes	160,608	175,551	166,265	160,000	160,000	0%
8874	Enrollment	-	-	-	-	-	0%
8879	Student Records	180	285	210	-	-	0%
8889	Other Student Fees	50	10,338	82,562	63,000	-	-100%
8891	Other Local Revenues	12,164	16,525	(34)	-	-	0%
8892	Traffic Fines	17,618	4,723	7,605	-	-	0%
8895	Sales Taxes (Prop A)	14,654,176	14,641,899	12,405,161	13,092,727	14,000,000	7%
8866A	Enrollment Fees-Summer	985,803	1,184,247	1,218,425	1,722,706	1,761,135	2%
8866B	Enrollment Fees-Fall	5,448,608	6,343,745	6,684,329	6,366,617	6,511,146	2%
8866C	Enrollment Fees-Spring	6,902,875	6,379,165	6,781,205	6,379,165	6,542,510	3%
8866D	Enrollment Fees-PY	(25,714)	(8,331)	3,401	(8,331)	-	-100%
8867D	Enroll BOGG-PY	276	143	-	143	-	-100%
8867L	BOG A Waiver Summer	-	-	-	-	-	0%
8867M	BOG A Waiver Fall	(828)	-	(414)	(552)	-	-100%
8867N	BOG A Waiver Spring	(460)	(552)	(414)	(231,150)	-	-100%
8867O	BOG B Waiver Summer	(187,565)	(231,150)	(230,943)	(1,559,952)	(230,943)	-85%
8867P	BOG B Waiver Fall	(1,087,532)	(1,559,952)	(1,385,819)	(1,547,693)	(1,385,819)	-10%
8867Q	BOG B Waiver Spring	(1,371,375)	(1,547,693)	(1,464,502)	(190,003)	(1,413,281)	644%
8867R	BOG C Waiver Summer	(155,319)	(190,003)	(176,157)	(1,064,969)	(176,157)	-83%
8867S	BOG C Waiver Fall	(1,036,863)	(1,064,969)	(1,232,179)	(994,980)	(1,232,179)	24%
8867T	BOG C Waiver Spring	(1,187,651)	(994,980)	(1,162,052)	(1,380)	(1,162,052)	84107%
8867U	BOG S Waiver Summer	-	-	-	-	-	0%
8867V	BOG S Waiver Fall	(690)	(1,380)	(690)	(1,564)	-	-100%
8867W	BOG S Waiver Spring	(966)	(1,564)	(690)	(20,677)	(20,677)	0%
8867X	BOG Waivers PY	(2,024)	(20,677)	(50,414)	-	-	0%
8868A	Non-Resident Fees-Summer	(149,202)	638,798	690,761	638,797	864,169	35%
8868B	Non-Resident Fees-Fall	4,023,082	3,998,810	5,265,822	5,265,822	5,849,920	11%
8868C	Non-Resident Fees-Spring	(143,120)	4,098,715	5,157,885	5,157,885	5,669,371	10%
8868D	Non-Resident Fees-PY	4,730,640	(153,458)	(181,594)	(153,458)	(124,712)	-19%
8868F	AB540 SUMMER	612,158	(157,035)	(209,967)	(157,035)	(254,463)	62%
8868G	AB540 FALL	(934,695)	(1,078,075)	(1,516,846)	(1,078,075)	(1,721,438)	60%
8868H	AB540 SPRING	(1,158,159)	(956,348)	(1,308,311)	(956,348)	(1,535,348)	61%
8868I	AB540 PR YR ADJ's	(25,261)	(41,521)	(65,513)	(41,521)	(56,558)	36%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	TENTATIVE	% CHANGE
		2021-22	2022-23	2023-24	2024-25	BUDGET 2025-26	
8868L	SB 150/AB 2364 HS Exptn SU	(46,664)	(82,360)	(4,296)	(82,360)	(95,972)	17%
8868M	SB 150/AB 2364 HS Exptn FL	(139,532)	(117,595)	(12,530)	(117,595)	(176,681)	50%
8868N	SB 150/AB 2364 HS Exptn SP	(159,794)	(108,605)	(50,478)	(108,605)	(195,917)	80%
8868O	SB 150/AB 2364 HS Exptn PY	(4,884)	(5,373)	(9,313)	(5,373)	473	-109%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,496)	(171,390)	(232,432)	(171,390)	(292,308)	71%
8868R	AB 13 Exmptn NRT for Veterans-FL	(1,195,765)	(902,190)	(1,388,861)	(902,190)	(1,340,894)	49%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,384,340)	(1,115,920)	(1,338,204)	(1,115,920)	(1,208,749)	8%
8868T	AB 13 Exmptn NRT for Veterans-PY	32,770	(26,422)	(12,519)	(34,252)	(9,181)	-73%
8868V	AB 343 Exmptn NRT -Summer	-	-	(895)	-	-	0%
8868W	AB 343 Exmptn NRT Fall	-	-	(22,554)	-	-	0%
8868Y	AB 343 Exmptn NRT PY	-	-	-	-	(18,400)	0%
8868Z	AB 343 Exmptn NRT Spring	76,432	(7,830)	(18,616)	-	(41,400)	0%
8876A	Health Service Fees-Summer	306,720	82,624	85,472	90,000	92,000	2%
8876B	Health Services-Fall	356,220	338,980	356,120	360,000	390,000	8%
8876C	Health Service Fees-Spring	(1,128)	347,440	360,200	350,000	393,000	12%
8876D	Health Service Fees-PY	-	(361)	74	-	-	0%
8876I	Health Service Fees-BOGG-PY	(700)	11	-	-	-	0%
8876K	Health Fee Waivers-Summer	(980)	(240)	-	-	-	0%
8876L	Health Fee Waivers-Fall	3,785	(20)	(320)	-	-	0%
8876M	Health Fee Waivers-Spring	26,715	(20)	(780)	-	-	0%
8876N	Health Fee Waivers-PY	-	-	(180)	-	-	0%
8881A	Parking Fees-Summer	74,391	-	-	-	-	0%
8881B	Parking Fees-Fall	2,400	-	-	-	-	0%
8881C	Parking Fees-Spring	3,855	-	-	-	-	0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0%
8885A	ESLIP - Summer	-	650	-	-	-	0%
8885B	ESLIP - Fall	-	58,290	83,240	-	-	0%
8885C	ESLIP - Spring	-	88,025	93,625	-	-	0%
8886D	Exempt NRT Cap Out PY AB 13	-	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	281	1	209	-	-	0%
8893I	Miscellaneous Income	20,065	47,853	56,943	195,000	63,000	-68%
8893N	PY Credit/Refunds	-	50	-	-	-	0%
8950	F & A Recoveries	572,399	-	827,190	7,132,555	500,000	-93%
8893L	Vending Machines	-	3,562	2,315.55	-	-	0%
Local Revenues Total		77,923,515	87,323,902	92,892,977	102,456,645	95,027,675	-7%
		-	-	-	-	-	0%
TRANSFERS IN/RECOVERIES		-	-	-	-	-	0%
8981	Transfer in - General Unrestricted	4,132	780	304	-	-	0%
8982	Transfer in - General Restricted	2,815,117	361,474	2,282,574	-	-	0%
8985	Transfer in - Capital Projects	-	-	8,400,000	-	-	0%
8994	Transfer in-Bond Fund	30,000	-	-	-	-	0%
Transfers in/Recoveries Total		2,849,249	362,253	10,682,879	-	-	0%
TOTAL REVENUE		181,434,512	184,681,659	208,426,268	209,506,860	200,754,019	-4%
CERTIFICATED SALARIES							0%
1120	Faculty	34,969,826	32,747,327	38,362,975	34,852,335	35,429,056	2%
1129	Faculty-Long Term Substitutes	59,220	84,578	84,191	153,345	142,324	-7%
1210	Administrators	5,294,301	5,760,210	7,648,977	6,519,996	8,319,018	28%
1220	Nonteaching-Schl	633,971	2,000,274	2,621,653	2,440,998	2,237,696	-8%
1230	Librarians-Schl	(56,425)	133,765	140,530	442,635	80,000	-82%
1240	Counselors-Schl	1,789,205	1,136,282	1,660,655	761,211	-	-100%
1250	Student Health Personnel	279,367	256,465	304,749	266,270	303,833	14%
1280	Supervisors	429,265	3,189,559	3,156,393	3,199,623	2,872,585	-10%
1322	Faculty-Regular Hours	183,158	261,305	376,181	378,000	378,000	0%
1323	Faculty-Reg Hrs PBL	10,187,849	11,437,744	15,940,141	18,519,131	19,659,002	6%
1324	Faculty-Summer/Int Hourly	1,109,986	401,246	370,967	312,526	350,000	12%
1325	Faculty-Subs	251,540	337,255	653,298	653,298	69,000	-89%
1333	Faculty-Reg Hrs Ovrl'd By Load	1,340,057	2,028,369	2,978,287	2,957,592	2,861,339	-3%
1422	Nonteaching-Hourly	1,974,308	2,126,120	2,492,348	1,672,431	2,133,029	28%
1423	Part-time Office Hours	189,544	1,094,851	790,196	256,735	800,000	212%
1424	Nonteaching-Sum/Int	-	3,129	36,774	73,550	75,000	2%
1432	Librarians-Hourly	-	-	59,884	525,171	503,253	-4%
1434	Librarians-Sum/Int	-	5,500	1,818	1,837	2,000	9%
1442	Counselors-Hourly	2,246	-	23,582	23,818	24,264	2%
1444	Counselors-Sum/Int	-	-	3,185	3,217	3,500	9%
1452	Student Health Persn-Hourly	-	2,490	34,027	59,996	15,480	-74%
1484	Supervisors-Stipends	25,819	68,006	131,656	132,973	142,324	7%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
1990	Grievance-Acad Settle	-	7,626	30,820	31,128	32,000	3%
Certificated Salaries Total		58,663,236	63,082,101	77,903,288	74,237,815	76,432,703	3%
CLASSIFIED SALARIES			-				0%
2110	Classified-Reg	31,589,242	29,068,583	32,426,491	32,071,042	34,162,860	7%
2115	Governing Board	31,348	43,138	33,602	41,616	42,858	3%
2210	Instructional Aides-Reg	2,646,459	2,680,735	2,997,958	3,075,974	3,020,958	-2%
2330	Classified-NI Temp	1,790,235	1,679,858	1,720,589	1,807,282	1,701,189	-6%
2334	Classified-Sum/Int	-	-	-	-	-	0%
2340	Classified - Class 9910 only	-	-	-	-	-	0%
2370	Classified-NI Coll Aide	84,603	613,145	726,184	1,284,332	1,255,596	-2%
2374	Classified-Summer Lab Aide	5,031	24,062	56,333	46,474	10,000	-78%
2375	Classified-NI Coll Aide WK Stdy	-	5,929	19,488	10,000	94,020	840%
2380	Classified-Overtime	691,252	565,117	911,927	975,503	882,304	-10%
2390	Classified-NI Cafeteria	-	-	37,591	15,925	-	-100%
2410	Instructional Aides-Non Reg Temp	504,546	532,589	503,755	496,178	509,899	3%
2888	P-Share Time	1,050	-	4,818	-	-	0%
Classified Salaries Total		37,343,765	35,213,156	39,438,735	39,824,325	41,679,684	5%
EMPLOYEE BENEFITS							0%
3101	STRS	2,454	2,488	2,485	2,500	2,500	0%
3102	STRS - Administrators	479,469	584,730	782,999	765,000	737,214	-4%
3109	STRS - Certificated	15,945,676	15,210,791	17,056,963	13,631,028	16,298,695	20%
3205	PERS - Classified SEIU	375,948	409,741	496,641	517,655	519,324	0%
3302	OASDI - Administrators	93,479	235,168	180,815	180,815	188,389	4%
3303	OASDI- Stationary Engineers	79,107	85,317	90,727	90,727	145,000	60%
3304	OASDI - Classified Managers	29,618	11,612	11,763	11,763	12,000	2%
3305	OASDI - Classified SEIU	1,873,099	1,683,137	1,910,773	3,049,281	3,017,328	-1%
3306	OASDI - Crafts	70,937	87,104	88,440	115,905	89,000	-23%
3307	OASDI - Governing Board	1,665	2,511	2,015	2,015	2,200	9%
3309	OASDI - Certificated	75,027	89,302	109,448	108,006	110,000	2%
3322	Medicare - Administrators	70,950	77,025	102,931	102,931	90,167	-12%
3323	Medicare - Stationary Engineers	19,825	19,953	21,449	21,449	22,000	3%
3324	Medicare - Classified Managers	7,577	3,162	3,255	3,255	2,355	-28%
3325	Medicare - Classified SEIU	465,745	429,850	477,515	508,390	648,250	28%
3326	Medicare - Crafts	16,715	20,502	24,642	24,642	25,200	2%
3327	Medicare - Governing Board	389	587	471	471	413	-12%
3329	Medicare - Certificated	703,735	792,838	979,950	1,096,484	1,015,516	-7%
3402	Health Plan - Administrators	403,922	390,893	459,521	459,521	455,446	-1%
3403	Health Plan - Stationary Engineers	114,584	106,294	123,697	123,697	125,000	1%
3404	Health Plan - Classified Managers	19,810	16,377	10,048	10,048	11,000	9%
3405	Health Plan - Classified SEIU	3,926,210	3,492,473	3,945,839	3,885,215	4,834,570	24%
3406	Health Plan - Crafts	147,392	161,216	164,591	223,660	165,000	-26%
3407	Health Plan - Governing Board	51,749	38,556	28,379	28,379	20,062	-29%
3409	Health Plan - Certificated	5,657,971	5,498,227	6,100,668	6,517,587	6,910,934	6%
3422	Dental - Administrators	55,140	51,813	59,140	59,140	54,221	-8%
3423	Dental - Stationary Engineers	19,407	18,074	21,009	21,009	22,000	5%
3424	Dental - Classified Managers	6,175	2,384	1,937	1,937	6,000	210%
3425	Dental - Classified SEIU	628,103	556,865	608,918	526,732	655,914	25%
3426	Dental - Crafts	21,171	23,334	25,092	25,092	25,000	0%
3427	Dental - Governing Board	8,821	7,450	5,811	5,811	4,054	-30%
3429	Dental - Certificated	829,586	794,519	827,652	823,816	796,247	-3%
3432	Life Insurance - Administrators	3,118	3,012	3,593	3,593	3,104	-14%
3433	Life Insurance - Stationary Engineer	1,115	1,070	1,297	1,297	1,500	16%
3434	Life Insurance - Classified Manager	355	140	120	359	350	-2%
3435	Life Insurance - Classified SEIU	35,782	32,681	37,310	29,844	36,819	23%
3436	Life Insurance - Crafts	1,217	1,382	1,554	1,554	1,600	3%
3437	Life Insurance - Governing Board	583	612	658	658	700	6%
3439	Life Insurance - Certificated	35,368	35,929	36,116	36,008	29,397	-18%
3461	Pay as you go OPEB	10,258,412	10,262,634	10,394,781	11,515,910	11,824,742	3%
3502	SUI - Administrators	27,652	27,301	11,148	11,431	11,396	0%
3503	SUI - Stationary Engineers	7,358	6,356	2,643	6,500	7,000	8%
3504	SUI - Classified Managers	2,781	1,139	376	1,800	2,500	39%
3505	SUI - Classified SEIU	174,160	146,951	55,078	181,019	171,166	-5%
3506	SUI - Crafts	6,350	7,270	1,980	8,000	8,000	0%
3509	SUI - Certificated	286,691	285,692	98,722	419,766	489,510	17%
3602	Workers Comp - Administrators	80,583	131,444	179,339	172,089	179,119	4%
3603	Workers Comp - Stationary Engineer	22,047	30,465	36,589	37,000	37,000	0%
3604	Workers Comp - Classified Manager	8,429	5,381	5,561	6,110	16,000	162%
3605	Workers Comp - Classified SEIU	526,048	704,520	839,465	797,725	945,649	19%
3606	Workers Comp - Crafts	19,141	34,854	38,643	46,773	40,000	-14%

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	TENTATIVE	%
		2021-22	2022-23	2023-24	2024-25	BUDGET	CHANGE
3607	Workers Comp - Governing Board	492	1,036	812	1,000	740	-26%
3609	Workers Comp - Certificated	797,129	1,383,252	1,690,419	1,820,835	970,738	-47%
3652	OPEB	803,032	1,938,969	4,347,842	1,378,105	1,593,255	16%
3702	SF Retirement - Administrators	509,529	394,762	509,548	315,179	304,795	-3%
3703	SF Retirement - Stationary Engineer	257,213	228,933	211,720	220,000	250,000	14%
3704	SF Retirement - Classified Managers	109,980	41,907	36,576	25,601	95,000	271%
3705	SF Retirement - Classified SEIU	6,524,187	5,068,940	5,438,763	6,239,252	4,985,053	-20%
3706	SF Retirement - Crafts	250,281	259,857	217,369	273,600	290,000	6%
3709	SF Retirement - Certificated	26,100	83,927	32,687	33,000	35,000	6%
3710	SF Retirement - Students	112	-	-	-	-	0%
Employee Benefits Total		52,976,698	52,024,710	58,956,290	56,527,966	59,341,132	5%
SUPPLIES/MATERIALS							0%
4211	Cafeteria-COGS (Food)	-	-	364	1,000	300	-70%
4103	Other Books	72	4,756	28,782	1,456	-	-100%
4301	Printing Supplies	42,440	21,242	19,743	24,304	19,000	-22%
4302	Computer Supplies	-	-	-	1,500	2,000	33%
4303	Other Supplies	47,345	698,277	652,622	715,605	1,101,860	54%
4304	Durable Supplies	-	7,274	4,395	9,660	7,300	-24%
4305	Instructional Supplies	55,610	-	31,296	76,195	72,000	-6%
4306	Food Supplies	-	500	5,464	15,271	1,000	-93%
4402	Uniforms	65,271	125,730	81,768	68,394	174,500	155%
Supplies/Materials Total		210,738	857,779	824,435	913,385	1,377,960	51%
OTHER OPERATING EXPENSES							0%
5000	Budget-Other Operating Expenses	-	-	-	-	-	0%
5101	Instructional Service Agreements	-	781,757	804,278	750,000	600,000	-20%
5110	Guest Lecturer	317,351	54,259	34,750	66,268	38,700	-42%
5120	Computer Consulting	31,494	-	-	1,492	1,500	1%
5130	Dues and Memberships	188,882	175,219	155,690	312,186	448,685	44%
5131	Participants Cost	-	11,104	-	-	-	0%
5190	Other Consulting	793,642	841,943	486,468	1,084,423	1,304,328	20%
5191	Misc Personal Services	-	-	-	-	-	0%
5202	Conference and Food Services	12	289,687	95,597	141,065	185,300	31%
5210	Travel - Non-Local	58,125	129,208	226,291	343,008	319,600	-7%
5212	Travel - Local	19,025	31,229	40,602	36,179	38,200	6%
5350	Postage	2,000	2,517	5,000	28,867	29,000	0%
5351	Moving, Rental and Storage	-	221,160	20,623	204,627	180,000	-12%
5410	Insurance	7,349,272	2,140,068	56,697	55,515	58,100	5%
5450	Self Insurance Claim	15,059	-	-	-	-	0%
5510	Water/Sewage	363,974	493,165	635,893	700,511	603,000	-14%
5520	Gas/Electricity	1,590,193	1,668,514	2,919,389	2,950,118	3,842,000	30%
5530	Telephone	139,010	-	173,629	200,000	200,000	0%
5560	Housekeeping	180,038	291,519	374,093	354,324	355,000	0%
5610	Other Property Leases	505,966	304,097	-	44,466	51,600	16%
5620	Property Leases - SFUSD	155,556	-	155,556	155,556	155,556	0%
5632	Copier Leases	-	600,664	853,769	428,033	-	-100%
5633	Other Leases	138,232	40,907	49,291	154,821	72,000	-53%
5640	Maint & Repair - Non-Equipment	345	1,431,600	957,417	1,224,737	810,000	-34%
5650	Maint & Repair - Equipment	87,054	162,705	175,588	76,440	255,500	234%
5655	Maint & Repair - Vehicles	15,124	29,161	9,444	29,160	12,000	-59%
5656	Software License Fees	55,970	434,197	263,463	1,170,846	393,400	-66%
5657	Maint - Hazardous Materials	52,487	148,643	71,536	118,454	60,000	-49%
5658	Maint - Other	4,737	2,116	2,785	15,976	7,700	-52%
5721	Judgments/Claims/Settlements	-	36,461	1,114,968	96,000	-	-100%
5722	Legal Services	562,743	1,369,451	1,276,927	1,601,267	1,000,000	-38%
5724	Investigations	4,216	3,300	12,320	2,400	1,900	-21%
5730	Elections	-	781,160	-	915,835	-	-100%
5801	Broadcasting	65,817	60,060	57,758	81,673	92,436	13%
5802	Print Advertising	5,807	6,374	7,624	9,023	8,600	-5%
5803	Other Advertising	10,854	19,011	17,715	20,478	408,450	1895%
5805	Student Outreach	36,000	25,963	4,217	4,498	-	-100%
5831	Intercollegiate Athletics	-	11,780	-	1,780	1,800	1%
5901	Interest expense	-	-	177,463	17,944	18,000	0%
5902	Testing Services	2,110	27,300	-	-	-	0%
5904	Meals for Governing Board	4,059	68,198	11,566	15,437	10,000	-35%
5905	Bad Checks	150	640	1,403	12,808	12,900	1%
5906	Credit Card Fees	138,837	148,795	163,401	78,312	71,900	-8%
5907	Over/Short	1	(1,500)	(850)	-	-	0%
5908	Bank Service Fees	52,857	49,942	56,845	48,144	39,500	-18%
5909	Receivable Write-Off	2,070,326	470,590	86,573	266,081	-	-100%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
5910	Other Expenses	32,690	153,990	121,280	224,002	129,300	-42%
5911	Tuition Reimbursement	19,785	18,284	18,955	19,322	16,100	-17%
5912	Fees for Services	172,298	230,733	258,881	549,857	325,600	-41%
5913	Banquet and Other Food Expenses	10,718	23,684	27,057	10,534	12,500	19%
5914	Governmental Fees, Taxes & Licens	3,670	10,299	-	-	-	0%
Other Operating Expenses Total		15,256,486	13,799,953	11,981,954	14,622,468	12,170,155	-17%
CAPITAL OUTLAY							0%
6102	Site Improvements	-	-	-	-	-	0%
6302	Books	-	-	-	-	-	0%
6304	Databases	-	-	-	-	-	0%
6306	Periodicals	-	-	-	-	-	0%
6308	Video	-	7,970	-	-	-	0%
6411	Add-Furniture/Fixtures	9,443	8,845	-	100,467	11,300	-89%
6412	Add-Vehicles	48,296	(13,206)	55,050	60,000	63,000	5%
6413	Add-Computer Equipment	-	-	-	12,000	12,600	5%
6414	Add-Miscellaneous Equipment	47,444	295,720	80,369	6,904	428,090	6101%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0%
6434B	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Eqp	-	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	9,511	-	-	3,000	3,150	5%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	31,473	0%
6453	Add-Expendable Computer Equip	1,018	-	4,029	2,700	-	-100%
6454	Add-Expendable Misc Equipment	88,322	63,846	42,088	20,000	39,800	99%
Capital Outlay Total		204,034	363,176	181,537	205,071	589,413	187%
TRANSFERS OUT							0%
7600	Other Payments to/for Students			238	-	-	0%
7310	Transfer out - General Unrestricted			2,282,574	-	-	0%
7330	Transfer out - Cafeteria	241,206	760,416	671,224	800,000	800,000	0%
7340	Transfer out - Book Store	430,912	-	-	-	-	0%
7341	Transfer out - Year end adustment	-	-	-	-	-	0%
7350	Transfer out - Capital Projects		2,600,000	2,500,000	2,000,000	2,000,000	0%
7355	Transfer out-Bond Fund	142,104	-	-	350,000	350,000	0%
7360	Transfer out - Bookstore Auxiliary		347,638	238,400	-	-	0%
7370	Transfer out - Self-Insurance	6,701,734	10,000,000	-	1,600,000	-	-100%
7371	Transfer out - OPEB	-	-	1,200,000	1,200,000	1,200,000	0%
Transfers out Total		7,515,955	13,708,054	6,892,437	5,950,000	4,350,000	-27%
OTHER OUTGO							0%
7901	Unallocated Cost		-	-	-	1,457,433	0%
7902	Board Desig Reserv for Contingency		-	-	-	1,250,000	0%
Other Outgo Total		-	-	-	-	2,707,433	0%
TOTAL EXPENDITURES		172,170,912	179,048,929	196,178,674	192,281,031	198,648,480	3%
NET SURPLUS/(DEFICIT)		\$ 9,263,600	\$ 5,632,730	\$ 12,247,594	\$ 17,225,829	\$ 2,105,540	-88%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
Parcel Tax	\$ 19,620,684	\$ 19,680,000	\$ 19,691,304	\$ 19,823,446	\$ 19,823,446	0%
Total Revenue	19,620,684	19,680,000	19,691,304	19,823,446	19,823,446	0%
						0%
EXPENDITURES						0%
Academic Salaries	7,644,390	4,332,371	4,611,119	4,307,666	5,359,456	24%
Classified Salaries	3,305,404	5,835,349	7,120,816	7,039,676	7,071,289	0%
Benefits	4,882,715	4,021,805	3,913,748	5,210,698	3,944,301	-24%
Supplies & Materials	14,507	88,834	39,683	97,834	67,900	-31%
Services & Other Operating	3,707,063	3,379,595	2,328,564	2,187,707	3,127,200	43%
Equipment	71,294	2,022,044	1,677,375	979,864	253,300	-74%
Total Expenditures	19,625,373	19,679,999	19,691,305	19,823,446	19,823,446	0%
						0%
Excess of Revenue Over Expenditures	(4,689)	-	-	-	-	0%
Beginning Fund Balance	4,689	-	-	-	-	0%
						0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL**

	ACCOUNT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
LOCAL REVENUES								
	8861	Interest/Invest Inc		\$ 199	\$ -	\$ -	\$ -	0%
	8819	Prop A-City College Parcel Tax	19,618,308	19,679,801	19,691,304	19,823,446	19,823,446	0%
	8819B	Prop Tax Rev-Voted Indebtedness-P39	2,376			-		0%
TOTAL REVENUES			19,620,684	19,680,000	19,691,304	19,823,446	19,823,446	0%
CERTIFICATED SALARIES								
	1120	Faculty	-	-	148,199	-	-	0%
	1210	Administrators	455,595	-	-	-	-	0%
	1220	Nonteaching-Sch1	2,040,613	203,346	291,331	-	220,034	0%
	1230	Librarians-Sch1	1,415,357	1,080,401	1,187,321	1,080,401	1,259,429	17%
	1240	Counselors-Sch1	2,488,331	2,444,364	2,449,608	2,739,807	3,716,896	36%
	1280	Supervisors	110,401	116,802	241,311	-	-	0%
	1323	Faculty-Reg Hrs PBL	464,857	44,680	12,150	44,680	93,062	108%
	1324	Faculty-Summer/Int Hourly	21,966	-	-	-	-	0%
	1325	Faculty-Subs	6,088	-	-	-	-	0%
	1333	Faculty-Reg Hrs OvrlD By Load	517,917	22,249	19,346	22,249	61,328	176%
	1422	Nonteaching-Hourly	116,961	420,529	261,854	420,529	8,706	-98%
	1423	Part-time Office Hours	6,157	-	-	-	-	0%
	1442	Counselors-Hourly	147	-	-	-	-	0%
Certificated Salaries Total			7,644,390	4,332,371	4,611,119	4,307,666	5,359,456	24%
CLASSIFIED SALARIES								
	2110	Classified-Reg	2,881,435	5,760,478	6,801,481	6,964,805	6,991,884	0%
	2115	Governing Board	1,145	-	-	-	-	0%
	2210	Instructional Aides-Reg	194,197	-	89,441	-	-	0%
	2330	Classified-NI Temp	130,068	70,454	4,808	70,454	79,405	13%
	2370	Classified-NI Coll Aide	24,717	-	114,415	-	-	0%
	2374	Classified-Summer Lab Aide	384	4,417	11,289	4,417	-	-100%
	2380	Classified-Overtime	45,280	-	971	-	-	0%
	2410	Instructional Aides-Non Reg Temp	28,082	-	98,411	-	-	0%
	2888	P-Share Time	97	-	-	-	-	0%
Classified Salaries Total			3,305,404	5,835,349	7,120,816	7,039,676	7,071,289	0%
EMPLOYEE BENEFITS								
	3102	STRS - Administrators	-	-	-	-	-	0%
	3109	STRS - Certificated	1,744,998	752,642	841,866	3,369,220	2,175,631	-35%
	3205	PERS - Classified SEIU	22,754	-	-	-	-	0%
	3302	OASDI - Administrators	4,553	-	-	-	-	0%
	3303	OASDI- Stationary Engineers	8,888	-	-	-	-	0%
	3304	OASDI - Classified Managers	-	18,912	22,446	-	-	0%
	3305	OASDI - Classified SEIU	173,155	319,780	387,323	-	-	0%
	3306	OASDI - Crafts	7,078	-	-	-	-	0%
	3307	OASDI - Governing Board	71	-	-	-	-	0%
	3309	OASDI - Certificated	9,048	2,720	1,442	1,442	-	-100%
	3322	Medicare - Administrators	6,018	-	-	-	-	0%
	3323	Medicare - Stationary Engineers	2,143	-	-	-	-	0%
	3324	Medicare - Classified Managers	-	4,444	5,250	5,250	-	-100%
	3325	Medicare - Classified SEIU	41,983	76,185	91,662	91,662	-	-100%
	3326	Medicare - Crafts	1,607	-	-	-	-	0%
	3327	Medicare - Governing Board	17	-	-	-	-	0%
	3329	Medicare - Certificated	130,621	59,959	64,340	59,959	136,206	127%
	3402	Health Plan - Administrators	40,577	-	-	-	-	0%
	3403	Health Plan - Stationary Engineers	9,092	-	-	-	-	0%
	3405	Health Plan - Classified SEIU	307,998	553,888	630,570	307,998	79,961	-74%
	3406	Health Plan - Crafts	8,223	-	-	-	-	0%
	3409	Health Plan - Certificated	1,088,199	466,018	421,378	120,443	-	-100%
	3422	Dental - Administrators	4,411	-	-	-	-	0%
	3423	Dental - Stationary Engineers	1,764	-	-	-	-	0%
	3424	Dental - Classified Managers	-	3,278	3,874	3,874	-	-100%
	3425	Dental - Classified SEIU	51,131	82,186	100,085	82,186	-	-100%
	3426	Dental - Crafts	1,713	-	-	-	-	0%
	3429	Dental - Certificated	164,339	61,617	57,689	61,525	93,870	53%
	3432	Life Insurance - Administrators	254	-	-	-	-	0%
	3433	Life Insurance - Stationary Engineer	101	-	-	-	-	0%
	3434	Life Insurance - Classified Manager	-	195	239	-	-	0%
	3435	Life Insurance - Classified SEIU	2,939	4,892	6,208	2,674	-	-100%
	3436	Life Insurance - Crafts	98	-	-	-	-	0%
	3439	Life Insurance - Certificated	8,582	3,523	3,410	3,518	960	-73%
	3502	SUI - Administrators	2,396	-	-	-	-	0%
	3503	SUI - Stationary Engineers	799	-	-	-	-	0%
	3504	SUI - Classified Managers	-	1,556	600	600	-	-100%

		ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	TENTATIVE	%
		2021-22	2022-23	2023-24	2024-25	BUDGET	CHANGE
ACCOUNT	ACCOUNT TITLE					2025-26	
3505	SUI - Classified SEIU	14,948	27,427	10,806	10,806	-	-100%
3506	SUI - Crafts	584	-	-	-	-	0%
3509	SUI - Certificated	52,810	21,620	6,876	263	5,880	2136%
3602	Workers Comp - Administrators	6,829	-	-	-	-	0%
3603	Workers Comp - Stationary Engineers	2,361	-	-	-	-	0%
3604	Workers Comp - Classified Managers	-	7,521	8,890	8,890	-	-100%
3605	Workers Comp - Classified SEIU	45,087	132,521	158,803	158,803	0	-100%
3606	Workers Comp - Crafts	1,764	-	-	-	-	0%
3607	Workers Comp - Governing Board	18	-	-	-	-	0%
3609	Workers Comp - Certificated	147,109	104,455	110,354	14,318	61,311	328%
3652	OPEB	124,342	236,277	125,860	125,860	187,068	49%
3702	SF Retirement - Administrators	15,674	-	-	-	-	0%
3703	SF Retirement - Stationary Engineer	24,826	-	-	-	-	0%
3704	SF Retirement - Classified Managers	-	57,123	58,516	58,516	-	-100%
3705	SF Retirement - Classified SEIU	573,714	1,018,844	793,160	720,791	1,203,414	67%
3706	SF Retirement - Crafts	22,665	-	-	-	-	0%
3709	SF Retirement - Certificated	4,436	4,221	2,101	2,101	-	-100%
Employee Benefits Total		4,882,715	4,021,805	3,913,748	5,210,698	3,944,301	-24%
SUPPLIES/MATERIALS							0%
	4102 Textbooks			81	-	-	
4103	Other Books	-	44	242	44	-	-82%
4301	Printing Supplies	239	44	-	44	-	0%
4302	Computer Supplies	10,504	531	13,733	531	-	-96%
4303	Other Supplies	3,564	88,216	14,551	90,216	58,500	520%
4305	Instructional Supplies	-	-	11,075	7,000	9,400	-37%
4402	Uniforms	200	-	-	-	-	0%
Supplies/Materials Total		14,507	88,834	39,683	97,834	67,900	147%
OTHER OPERATING EXPENSES							0%
5130	Dues and Memberships	150	5,490	7,660	5,670	10,100	-26%
5190	Other Consulting	971,834	852,642	281,705	41,500	35,000	-85%
5202	Conference and Food Services	9,138	3,788	15,746	3,788	20,000	-76%
5212	Travel - Local	-	-	158	-	-	
5350	Postage	-	-	-	-	-	0%
5530	Telephone	-	167,690	-	-	-	0%
5632	Copier Leases	917,561	275,904	-	706,128	781,000	0%
5633	Other Leases	3,021	25,184	-	1,040	-	0%
5640	Maint & Repair - Non-Equipment	1,044	-	-	-	1,500	0%
5650	Maint & Repair - Equipment	148,357	222,583	34,552	111,923	38,200	224%
5656	Software License Fees	1,635,776	1,801,809	1,988,050	1,285,924	2,118,400	-35%
5802	Print Advertising	-	649	693	649	-	-6%
5805	Student Outreach	-	2,926	-	4,926	-	0%
5912	Fees for Services	20,183	20,933	-	26,159	123,000	0%
Other Operating Expenses Total		3,707,063	3,379,595	2,328,564	2,187,707	3,127,200	-6%
CAPITAL OUTLAY							0%
6203	Projrect Management						
6302	Books	150	105,927	-	-	-	0%
6304	Databases	36,358	224,081	-	-	-	0%
6306	Periodicals	12,714	31,983	-	-	-	0%
6308	Video	9,702	21,208	-	-	-	0%
6414	Add-Miscellaneous Equipment	-	367,612	345,108	640,010	54,000	85%
6443	Add-Non Cap Computer Eqp	2,376	-	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	-	29,974	49,906	83,553	-	67%
6453	Add-Expendable Computer Equip	9,995	1,109,746	1,125,729	136,300	136,300	-88%
6454	Add-Expendable Mise Equipment	-	131,514	156,631	120,000	63,000	-23%
Capital Outlay Total		71,294	2,022,044	1,677,374	979,863	253,300	-42%
TOTAL EXPENDITURES		19,625,373	19,679,999	19,691,304	19,823,445	19,823,446	1%
NET SURPLUS/DEFICIT		\$ (4,689)	\$ -	\$ -	\$ -	\$ -	0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
General Fund – Restricted (Fund 12)

The **Restricted General Fund (Fund 12)** is used to account for revenues and expenditures that are legally or contractually restricted for specific purposes. These funds originate from external sources—such as the federal government, the State of California, and various granting agencies—and come with specific conditions governing how they must be spent to the terms and provisions outlined in grant agreements, regulations, or enabling legislation.

For FY 2025–26, the District has budgeted approximately \$84,292,923 in restricted funds. This total includes \$41,807,059 in carryover from unspent funds in prior-year grant allocations. These funds are essential to advancing student success, equity, and access, allowing the District to provide services and programming that extend beyond the scope of unrestricted general fund resources. Many of the initiatives supported through Fund 12 are targeted toward addressing achievement gaps, serving disproportionately impacted student populations, and supporting instructional innovation. Major programs include state-funded categorical efforts such as Student Equity and Achievement (SEA), Strong Workforce Program (SWP), Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), CalWORKs (California Work Opportunities and Responsibility to Kids), and Career Technical Education (CTE) initiatives. On the federal side, Fund 12 also accounts for resources from the Perkins program, Title IV grants. Additional restricted revenues include Proposition 20 (Restricted Lottery) funds and other targeted initiatives issued by the California Community Colleges Chancellor’s Office (CCCCO).

The District develops its restricted budget based on the preliminary allocations received from the CCCCCO and other granting entities. These allocations often represent conservative estimates, as final amounts are typically not confirmed until after the State budget is signed and detailed calculations based on Management Information System (MIS) data have been completed. As such, the District adopts an initial budget reflecting available data and historical trends, and subsequently amends program budgets as final allocations are received. Any adjustments to these budgets, including augmentations or re-allocations, are brought forward to the Board of Trustees for approval in accordance with the District’s fiscal policies and governance structure. Each categorical program under Fund 12 must operate within a balanced budget, ensuring that expenditures do not exceed available funding.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET - GENERAL FUND (FUND 12)**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
Federal Revenue	\$ 13,961,009	\$ 4,857,007	\$ 3,619,762	\$ 4,030,463	\$ 3,262,633	\$ (0)
State Revenue	31,085,393	28,741,883	36,601,363	41,092,203	74,719,654	81.8%
Local Revenue	3,853,842	4,710,340	4,301,318	9,687,826	6,310,636	(34.9%)
Transfers	586,913	-	-	-	-	0.0%
Total Revenue	49,487,157	38,309,229	44,522,444	54,810,492	84,292,923	23.1%
EXPENDITURES						
Academic Salaries	9,367,079	7,551,770	8,370,875	8,870,543	5,793,152	(34.7%)
Classified Salaries	14,037,542	9,031,992	10,383,744	10,590,628	12,928,777	22.1%
Benefits	7,162,129	5,845,774	6,436,896	6,759,205	7,047,843	4.3%
Supplies & Materials	1,826,692	1,401,318	1,542,700	1,598,776	2,092,492	30.9%
Services & Other Operating	5,246,304	2,878,740	4,921,728	5,100,969	23,054,634	352.0%
Equipment	3,643,563	903,673	2,129,361	1,957,603	4,694,200	139.8%
Transfers	9,056,996	8,039,783	12,168,034	19,932,769	28,681,825	43.9%
Total Expenditures and Transfers	50,340,304	35,653,050	45,953,338	54,810,492	84,292,923	19.3%
Excess of Revenue Over Expenditures	(853,147)	2,656,179	(1,430,895)	(0)	0	(188.3%)
Beginning Fund Balance	5,637,579	9,447,319	12,105,954	10,675,059	10,675,059	(0.0%)
ENDING FUND BALANCE	\$ 4,784,432	\$ 12,103,498	\$ 10,675,059	\$ 10,675,059	\$ 10,675,059	\$ (0)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

ALL RESTRICTED FUND PROGRAMS

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
FEDERAL RESOURCES						
ABE 231/Workforce Investment Program	\$ 887,505	\$ 707,312	\$ 868,728	\$ 254,000	\$ 250,000	\$ (0)
Alumni and Industry Engagement Project	-	6,695	9,017	9,017	-	(100.0%)
Federal College Work Study	630,195	517,170	666,485	700,000	400,000	(42.9%)
HEERF Institutional Fund	10,663,168	1,488,237	-	-	-	0.0%
HEERF MSIs	9,684	-	-	-	-	0.0%
NSF Work-Based Biotechnology Ed	108,686	9,373	0	250,000	0	(1)
NSF Advanced Technological Ed	67,574	69,512	92,888	-	-	0.0%
Perkins Title 1C Program	767,361	878,860	787,266	800,000	839,063	4.9%
Perkins V Reserve Innovation Grant	-	174,372	125,628	200,000	-	(100.0%)
Project TRANSLATES	6,633	155,516	258,749	300,000	246,943	(17.7%)
Project TRANSLATES Prior Year C/O	-	-	-	-	312,671	0.0%
Sonoma County CCR Project	194,042	339,885	360,439	80,000	-	(100.0%)
Title IV-E Training Program	815,856	642,368	1,125,872	900,000	874,099	(2.9%)
Title IV-E Training Program Prior Year C/O	-	-	-	-	279,857	0.0%
TRIO Writing Success Project	435,328	461,559	484,996	484,996	-	(100.0%)
WIA-CCCCO-TANF	66,853	56,615	57,108	52,450	60,000	14.4%
TOTAL FEDERAL FUNDS	14,652,885	5,507,474	4,837,176	4,030,463	3,262,633	(19.1%)
STATE RESOURCES						
AANHPI Program	-	-	7,340	135,627	149,076	9.9%
AANHPI Program Prior Year C/O	-	-	-	-	272,957	0.0%
Adult Education Block Grant	3,361,114	2,619,440	2,769,743	4,308,814	4,076,444	(5.4%)
Adult Education Block Grant Prior Year C/O	-	-	-	-	4,000,000	0.0%
Apprenticeship Innovation Support	-	-	-	-	19,365	0.0%
Apprenticeship Innovation Support Prior Year C/O	-	-	-	-	16,493	0.0%
Basic Needs Center	-	37,857	194,019	192,743	780,577	305.0%
Basic Needs Center Prior Year C/O	-	-	-	-	498,829	0.0%
Basic Skills Initiative	1,346,853	1,373,034	1,903,928	1,858,627	1,465,256	(21.2%)
Basic Skills Initiative Prior Year C/O	-	-	-	-	1,000,000	0.0%
Board of Financial Aid Program	619,879	630,311	605,031	660,000	595,000	(9.8%)
Building Critical Mass for Data Science	-	-	20,821	26,109	26,109	0.0%
CA College Promise	1,426,641	1,410,899	1,550,036	2,000,000	1,469,000	(26.6%)
CA College Promise Prior Year C/O	-	-	-	-	400,000	0.0%
CAI New and Innovative Grant	-	-	270,929	-	403,169	0.0%
CAI New and Innovative Grant Prior Year C/O	-	-	-	-	257,677	0.0%
CAI Pre-Apprenticeship & Job Training	-	-	-	360,000	-	(100.0%)
Cal Fresh Outreach SB65 Prior Year C/O	36,602	-	-	2,025	2,025	0.0%
CalWORKs State Program	352,469	252,109	445,467	375,863	496,806	32.2%
Campus Safety	-	15,700	-	-	-	0.0%
CCAP Due Enrollment Program Prior Year C/O	-	-	-	13,088	13,088	0.0%
Chafee Grant	33,750	62,500	62,500	-	-	0.0%
CIRM Stem Cell Training Program	405,847	474,093	420,373	574,696	541,240	(5.8%)
Classified Professional Development Prior Year C/O	-	-	-	121,677	80,000	(34.3%)
Common Course Numbering System Prior Year C/O	-	-	-	-	500,000	0.0%
Community College Completion	-	-	-	25,555	-	(100.0%)
COVID 19 Response Block Grant State Prior Year C/O	1,337,398	14,119	(2,817)	2,000,000	10,198,628	409.9%
Culturally Competent Faculty Dev	32,117	3,281	15,025	-	-	0.0%
Disabled Student Program and Services	2,032,180	2,298,003	2,644,855	2,800,000	2,627,519	(6.2%)
Disabled Student Program and Services Prior Year C/O	-	-	-	-	2,500,000	0.0%
EEO Best Practice Innovation Grant	-	-	54,073	60,000	-	(100.0%)
EEO Best Practice Program	16,264	-	16,300	50,000	100,000	100.0%
EEO Staff Diversity Program	24,034	60,931	32,329	60,000	136,896	128.2%
EEO Staff Diversity Program Prior Year C/O	-	-	-	-	293,061	0.0%
Emergency Financial Assistance Program	385,000	487,000	644,402	409,368	-	(100.0%)
EOPS CARE Program	155,213	149,876	176,319	160,573	144,515	(10.0%)
EOPS Program	1,824,402	2,405,829	2,185,299	2,621,668	2,359,501	(10.0%)
EOPS Program Prior Year C/O	-	-	-	-	500,000	0.0%
Equitable Placement & Completion Grant	-	-	48,462	477,352	400,000	(16.2%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

ALL RESTRICTED FUND PROGRAMS

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
EWD - COE from RSCCD	263,994	335,163	116,867	-	-	0.0%
EWD-COE from CCCCCO	64,667	-	-	-	-	0.0%
Financial Aid Technology	69,262	100,431	16,944	150,000	157,197	4.8%
Foster and Kinship Care Education	55,546	47,440	44,592	38,263	51,919	35.7%
Foster and Kinship Care Education Prior Year C/O	-	-	-	-	37,595	0.0%
FT Student Success Grant Fund Prior Year C/O	1,723,398	3,030,189	3,969,694	932,111	-	(100.0%)
Golden State Education and Training	-	55,000	-	-	-	0.0%
Guided Pathways	228,652	31,357	38,571	100,000	400,000	300.0%
Healthcare Focused Vocational Pathway	-	-	-	400,000	600,000	50.0%
Healthcare Focused Vocational Pathway Prior Year C/O	-	-	-	-	600,000	0.0%
Hire Up	-	-	502,431	660,000	-	(100.0%)
Hunger Free Campus	50,199	-	-	-	-	0.0%
i3 Pilot	-	75,388	42,000	-	-	0.0%
Incarcerated Student Reentry Program	42,997	-	-	-	-	0.0%
Innovation in Higher Education Prior Year C/O	46,558	49,722	137	125,000	800,000	540.0%
Learning-Aligned Employment Program	-	19,273	194,175	-	-	0.0%
LGBTQ Support Center	-	4,375	16,673	100,000	132,384	32.4%
Library Services Platform	-	-	-	20,645	-	(100.0%)
Matriculation SSSP	4,425,465	4,115,384	4,290,968	4,400,000	4,894,825	11.2%
Matriculation SSSP Prior Year C/O	-	-	-	-	5,438,698	0.0%
Mental Health Support Program	-	136,048	436,808	416,444	357,534	(14.1%)
Mental Health Support Program Prior Year C/O	-	-	-	-	859,770	0.0%
MESA Program	64,928	135,907	306,363	311,943	477,298	53.0%
MESA Program Prior Year C/O	-	-	-	-	400,000	0.0%
Next Up Foster Youth Support Program	-	209,472	554,489	1,141,811	1,207,630	5.8%
Next Up Foster Youth Support Program Prior Year C/O	-	-	-	-	2,337,921	0.0%
Regional Equity and Recovery Partnership	-	-	38,345	64,872	66,600	2.7%
Regional Equity and Recovery Partnership Prior Year C/O	-	-	-	-	21,187	0.0%
Restricted Lottery Allocation	1,689,855	770,855	1,299,709	1,469,700	1,830,762	24.6%
Restricted Lottery Allocation Prior Year C/O	-	-	-	-	836,913	0.0%
Retention and Enroll Outreach SB 85 Prior Year C/O	268,721	378,166	1,441,245	1,500,000	3,500,000	133.3%
Rising Scholars Network Prior Year C/O	-	88,003	117,817	189,180	175,000	(7.5%)
Rising Scholars-Juvenile Justice Impacted	-	-	48,739	312,500	357,620	14.4%
RN Retention Program	215,646	170,333	240,214	20,369	186,997	818.0%
SFDPH Mental Health Certificate Program	255,000	268,719	391,818	412,541	422,854	2.5%
Strong Workforce CTE Program	1,979,359	1,552,542	1,775,155	2,000,000	1,524,039	(23.8%)
Strong Workforce CTE Program Prior Year C/O	-	-	-	-	200,000	0.0%
Strong Workforce Program	3,170,512	1,935,050	3,606,025	3,000,000	2,190,115	(27.0%)
Student Equity	2,455,051	1,575,241	2,016,845	2,440,040	2,564,703	5.1%
Student Equity Prior Year C/O	-	-	-	-	2,698,278	0.0%
Student Food and Housing Support Prior Year C/O	-	120,197	166,687	200,000	600,000	200.0%
Student Transfer Achievement Reform Prior Year C/O	-	-	-	300,000	550,000	83.3%
Systemwide Technology & Data Security	-	-	78,443	500,000	157,000	(68.6%)
Systemwide Technology & Data Security Prior Year C/O	-	-	-	-	800,000	0.0%
The Puente Project	170	2,457	19,905	6,000	157,197	2,520.0%
Transfer Ed and Articulation Prior Year C/O	-	-	47,272	-	1,423	0.0%
Undocumented Resource Liaisons	230,438	148,946	116,170	70,000	-	(100.0%)
Veterans Resource Center Fund	377,867	383,848	466,743	417,000	323,195	(22.5%)
Veterans Resource Center Fund Prior Year C/O	-	-	-	-	200,000	0.0%
Zero Textbook Cost Program	-	-	72,327	100,000	250,000	150.0%
TOTAL STATE FUNDS	31,068,048	28,034,488	36,538,603	41,092,203	74,689,885	81.8%

LOCAL RESOURCES

ATTC Workshop Program	-	998	-	-	-	0.0%
Burton Book Fund	4,000	4,827	4,942	5,000	5,000	0.0%
California Humanities Project	(2,482)	8,425	3,475	5,000	-	(100.0%)
CCSF Children's Council	56,741	50,189	-	131,486	118,335	(10.0%)
CCSF Children's Council Prior Year C/O	-	-	-	-	127,847	0.0%
Center for Excellence Program Income	-	-	128,473	100,000	-	(100.0%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

ALL RESTRICTED FUND PROGRAMS

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
Child Care Center COVID Fund	10,175	-	4,098	-	-	0.0%
CHW Apprenticeship Program	-	40,254	9,021	-	-	0.0%
CHW Training Program	-	-	64,991	27,363	-	(100.0%)
CIC Transfer Pathway Project Prior Year C/O	-	-	-	-	35,000	0.0%
City Build Pro-Occupational Skills	75,372	119,009	-	-	-	0.0%
District Facilities Management	14,632	16,596	-	-	-	0.0%
Dream Center	65,250	-	8,129	-	-	0.0%
ECS Social Work Program	-	16,968	2,042	-	-	0.0%
Free City College Program	665,445	150,418	203,286	7,026,516	3,000,000	(57.3%)
Genentech Foundation Bioscience Program	167,447	225,927	134,367	200,000	159,454	(20.3%)
Genentech Foundation Bioscience Program Prior Year C/O	-	-	-	-	71,719	0.0%
Grant Fiscal Services	1,546,113	44,120	2,364,760	300,000	-	(100.0%)
Haas Foundation for Bridge to Succeed	36,446	11,054	-	-	-	0.0%
Haas Foundation for Guided Pathways	25,553	-	-	-	-	0.0%
Innovation and Effectiveness Grant	-	14,232	117,415	-	-	0.0%
Koret Foundation COVID Emergency Fund	2,500	-	500	-	-	0.0%
Koret Foundation Student Success Program	98,148	160,972	168,957	250,000	800,000	220.0%
MAA-Student Health Center Prior Year C/O	15,084	6,284	-	-	29,768	0.0%
Metro Innovation Award Fund	195,390	132,290	-	-	-	0.0%
Microsoft Corp Fund	47,553	-	-	17,405	-	(100.0%)
MOEWD Gen Fund-City Build Academy	444,781	505,908	498,744	500,000	371,114	(25.8%)
MOEWD Gen Fund-City Build Academy Prior Year C/O	-	-	-	-	117,822	0.0%
Parking Fund	548,044	(299,799)	114,182	350,500	250,000	(28.7%)
Regional K-16 Education Collaboration	-	-	-	-	221,508	0.0%
Regional K-16 Education Collaboration Prior Year C/O	-	-	-	-	113,893	0.0%
San Francisco Unified School Dist.	67,398	42,825	-	-	-	0.0%
SF Mayor's Off-TV Broadcasting	155,986	103,306	104,225	150,000	130,000	(13.3%)
SFCCD Safety Officer's Training	12,280	24,460	38,260	50,000	20,000	(60.0%)
SFDPH/CBHS Drug & Alcohol Cert Prog	159,093	278,264	278,489	200,000	296,242	48.1%
Skilled Trade Training	-	-	2,150	-	-	0.0%
Spark Point Pilot Program Prior Year C/O	-	14,536	12,260	26,000	19,970	(23.2%)
Tech SF Occupational Skills Training	90,298	165,638	49,878	-	-	0.0%
Telephone & Web Services	30,000	53,324	-	-	-	0.0%
The San Francisco Scale Model	-	-	10,141	6,000	-	(100.0%)
Training, Tech Assist & Assessment	65,143	150,059	163,654	148,000	176,632	19.3%
Training, Tech Assist & Assessment Prior Year C/O	-	-	-	-	79,117	0.0%
UMOJA Community Education	10,921	10,855	54,647	140,000	130,865	(6.5%)
Veterans Services	8,135	-	-	14,556	-	(100.0%)
Yosemite CCD-Child Dev Training	3,923	59,149	36,475	40,000	36,267	(9.3%)
Yosemite CCD-Child Dev Training Prior Year C/O	-	-	-	-	29,852	0.0%
TOTAL LOCAL FUNDS	4,619,371	2,111,088	4,577,559	9,687,826	6,340,405	(34.6%)
TOTAL RESTRICTED PROGRAMS	\$ 50,340,304	\$ 35,653,050	\$ 45,953,338	\$ 54,810,492	\$ 84,292,923	\$ 1

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Departmental Funds (Fund 14)

The **Departmental Funds (Fund 14)** – is used to account for revenues and expenditures associated with locally generated, unrestricted funds that are internally designated for use by specific departments. These funds support a range of departmental activities such as instructional enhancements, student engagement, workshops, student scholarships, and other programmatic efforts that align with the District’s educational mission.

Fund 14 revenues typically come from departmental sales, donations, and other sources tied to specific departmental efforts. While these funds are considered unrestricted, their use is generally confined to the department that generates them. This structure allows departments to reinvest in their own operations, foster innovation, and meet unique program needs while operating within the District’s overarching fiscal policies and controls.

For FY 2025–26, the District projects \$300,500 in revenue and \$132,962 in expenditures for Fund 14. The fund is projected to carry an ending balance of \$2,378,556, reflecting a strong reserve from prior years that may be used strategically for department-level initiatives and needs.

While offering flexibility at the departmental level, all activity in Fund 14 is subject to the District’s financial oversight, including internal controls, procurement policies, and regular budgetary review. Expenditures must be programmatically justified and compliant with District policies.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**DEPARTMENTAL FUND
REVENUE AND EXPENDITURE REPORT**

Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
State Revenue	\$ 21,296	\$ 26,525	\$ 28,104	\$ 3,420	\$ 3,536	3.4%
Local Revenue	164,025	282,485	289,676	285,268	296,964	4.1%
Intrafund Transfer	-	-	-	-	-	
Transfer in - Bookstore Auxiliary	-	(5,000)	(5,000)	-	-	
Total Revenue & Transfers In	185,321	304,010	312,780	288,688	300,500	4.1%
Academic Salaries	-	-	-	-	-	
Classified Salaries	528	834	238	96	101	5.1%
Benefits	133	169	104	27	28	5.1%
Supplies & Materials	63,531	78,602	77,643	99,753	105,040	5.3%
Services & Operating	202,214	127,218	67,010	19,318	20,129	4.2%
Equipment	1,440	49,374	97,013	2,982	3,164	6.1%
Total Expenditures	267,846	256,197	242,008	122,176	128,462	5.1%
Transfers Out & Unallocated Costs	4,632	29,929	11,653	4,183	4,500	7.6%
Total Expenditures, Transfers Out/Unallocated C	272,478	286,126	253,661	126,359	132,962	5.2%
Surplus/Deficit	(87,157)	17,884	59,119	162,329	167,538	3.2%
Beginning Fund Balance	2,058,843	1,971,686	1,989,570	2,048,689	2,211,018	7.9%
Prior Year Adjustments				-	-	
Ending Fund Balance	\$ 1,971,686	\$ 1,989,570	\$ 2,048,689	\$ 2,211,018	\$ 2,378,556	7.6%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET FY 2025–26
Child Development Fund (Fund 21)

The **Child Development Fund (Fund 21)** is established to account for revenues and expenditures related to child care and early education services provided by the District. At City College of San Francisco (CCSF), this fund plays a central role in supporting student-parents, faculty, and the broader community by maintaining high-quality, developmentally appropriate child development programs on campus.

For the 2025–26 fiscal year, the District has adopted a balanced budget for Fund 21, with projected revenues and expenditures totaling \$1,442,888. Revenues are generated through a combination of state and federal contracts—primarily from the California Department of Education (CDE) along with parent fees and local contributions. As a restricted fund, all revenues must be expended in compliance with program regulations and contractual obligations.

The child development centers at CCSF serve a main purpose: they provide essential early learning services to young children, particularly those of student-parents. This structure supports both student equity and academic achievement, by allowing student-parents to pursue their education with reliable child care, and by offering experiential learning for future early childhood educators.

Expenditures from Fund 21 cover staff salaries and benefits, learning materials, facility operations, and training, ensuring the delivery of comprehensive, high-quality services to children and families. Program operations are closely monitored to ensure compliance with all state and federal guidelines and are audited regularly to maintain fiscal integrity.

In alignment with CCSF’s broader mission, the Child Development Fund helps address structural barriers to college completion, supports educational access, and strengthens the early learning workforce in San Francisco. As such, Fund 21 continues to be a vital component of the District’s student success and equity strategy.

CITY COLLEGE OF SAN FRANCISCO
Tentative Budget 2025-26

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
Federal Revenue	\$ 628,507	\$ 13,338	\$ -	\$ -	\$ -	0.0%
State Revenue	749,896	775,056	1,005,321	1,180,174	1,165,238	(1.3%)
Local Revenue	260,559	178,130	8,682	-	277,650	0.0%
Transfers			-	-	-	0.0%
Total Revenue	1,638,962	966,524	1,014,003	1,180,174	1,442,888	22.3%
EXPENDITURES						
Academic Salaries	20,035	56,090	47,227	31,600	32,756	3.7%
Classified Salaries	629,580	599,619	587,129	612,994	580,240	(5.3%)
Benefits	318,387	329,028	281,576	286,001	495,915	73.4%
Supplies & Materials	1,923	6,702	6,013	7,057	115,000	1,529.5%
Services & Other Operating	6,545	7,872	11,044	1,597	92,642	5,699.8%
Equipment	-	-	-	5,381	15,000	178.8%
Transfers		45,517	72,633	-	111,335	0.0%
Total Expenditures and Transfers	976,470	1,044,827	1,005,624	944,631	1,442,888	52.7%
Excess of Revenue Over Expenditures	662,492	(78,303)	8,380	235,544	(0)	(100.0%)
Beginning Fund Balance	10,942	673,434	595,131	603,511	839,054	39.0%
ENDING FUND BALANCE	\$ 673,434	\$ 595,131	\$ 603,511	\$ 839,054	\$ 839,054	(0.0%)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
Tentative Budget 2025-26

CHILD DEVELOPMENT FUND DETAIL - FUND 21
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Actual 2023-24	Preliminary Actual 2024-25	Tentative Budget 2025-26	% CHANGE
	8290 Ca Dept Ed-Fed Pass Thru	\$ 1,431	\$ 628,507	\$ 13,338	\$ -	\$ -	\$ -	0%
	Total Federal Revenues	1,431	628,507	13,338	-	-	-	0%
	8510 CDE-Appportionment	-	164,667	165,862	0	-	-	0%
	8530 General CDE Revenues	592,642	(155,183)	16,745	(0)	0	-	0%
	8699 Other Misc ST Revenues	165,816	740,413	592,450	1,005,305	1,156,630	1,165,238	1%
	8871 Child Development Services	-	-	-	16	23,544	-	-100%
	Total State Revenues	758,457	749,896	775,056	1,005,321	1,180,174	1,165,238	-1%
	8818 Redevelopment AB 1290	-	-	-	-	-	-	0%
	8821 Cont, Gifts, Endowments	-	260,559	178,130	8,682	-	277,650	0%
	8824 Foundations Sources	-	-	-	-	-	-	0%
	8832 SF City Sub-Contracts	-	-	-	-	-	-	0%
	8851 Rentals/Leases	-	-	-	-	-	-	0%
	8886 Non-Resident Tuition Capital Outlay	-	-	-	-	-	-	0%
	8891 Other Local Revenue	-	-	-	-	-	-	0%
	8950 F & A Recoveries	-	-	-	-	-	-	0%
	Total Local Revenues	-	260,559	178,130	8,682	-	277,650	0%
	8981 Transfer in - General Unrestricted	-	-	-	-	-	-	0%
	8982 Transfer in - General Restricted	-	-	-	-	-	-	0%
	8985 Transfer in - Capital Projects	-	-	-	-	-	-	0%
	Total Transfers	-	-	-	-	-	-	0%
	Total Revenues	759,889	1,638,962	966,524	1,014,003	1,180,174	1,442,888	22%
Expenditures								
	1210 Administrators	-	-	-	-	-	-	0%
	1220 Nonteaching-Sch1	4,285	14,419	31,078	37,282	31,600	26,756	-15%
	1422 Nonteaching-Hourly	-	5,616	25,012	9,946	-	6,000	0%
	Total Academic Salaries	4,285	20,035	56,090	47,227	31,600	32,756	4%
	2110 Classified-Reg	79,058	75,944	81,235	135,857	557,184	80,924	-85%
	2210 Instructional Aides-Reg	332,857	494,594	450,208	295,250	2,380	373,782	15608%
	2330 Classified-NI Temp	52,974	57,190	68,175	136,744	38,674	110,535	186%
	2370 Classified-NI Coll Aide	-	1,852	-	19,277	14,756	15,000	2%
	2380 Classified-Overtime	-	-	-	-	-	-	0%
	Total Classified Salaries	464,890	629,580	599,619	587,129	612,994	580,240	-5%
	3109 STRS - Certificated	807	3,169	9,903	8,178	4,704	5,110	9%
	3303 OASDI- Stationary Engineers	-	-	-	-	-	-	0%
	3305 OASDI - Classified SEIU	28,163	37,499	35,625	33,685	35,435	50,714	43%
	3306 OASDI - Crafts	-	-	-	-	-	-	0%
	3322 Medicare - Administrators	-	-	-	-	-	-	0%
	3323 Medicare - Stationary Engineers	-	-	-	-	-	-	0%
	3324 Medicare - Classified Managers	-	-	-	-	-	-	0%
	3325 Medicare - Classified SEIU	6,587	8,793	8,347	7,878	8,287	11,862	43%
	3326 Medicare - Crafts	-	-	-	-	-	-	0%
	3329 Medicare - Certificated	72	281	800	676	441	388	-12%
	3402 Health Plan - Administrators	-	-	-	-	-	-	0%
	3403 Health Plan - Stationary Engineers	-	-	-	-	-	-	0%
	3405 Health Plan - Classified SEIU	78,080	107,826	112,409	104,896	112,372	283,164	152%
	3406 Health Plan - Crafts	-	-	-	-	-	-	0%
	3409 Health Plan - Certificated	263	1,160	3,319	3,255	1,924	2,600	35%
	3422 Dental - Administrators	-	-	-	-	-	-	0%
	3423 Dental - Stationary Engineers	-	-	-	-	-	-	0%
	3425 Dental - Classified SEIU	10,409	12,791	12,367	10,926	14,304	28,800	101%
	3426 Dental - Crafts	-	-	-	-	-	-	0%
	3429 Dental - Certificated	57	239	585	454	318	360	13%
	3432 Life Insurance - Administrators	-	-	-	-	-	-	0%
	3433 Life Insurance - Stationary Engineer	-	-	-	-	-	-	0%
	3435 Life Insurance - Classified SEIU	666	803	803	745	957	1,600	67%
	3436 Life Insurance - Crafts	-	-	-	-	-	-	0%
	3439 Life Insurance - Certificated	3	14	30	25	16	20	21%
	3502 SUI - Administrators	-	-	-	-	-	-	0%
	3503 SUI - Stationary Engineers	-	-	-	-	-	-	0%
	3505 SUI - Classified SEIU	314	2,974	2,894	871	292	8,310	2745%
	3506 SUI - Crafts	-	-	-	-	-	-	0%
	3509 SUI - Certificated	3	98	280	55	15	134	786%
	3602 Workers Comp - Administrators	-	-	-	-	-	-	0%
	3603 Workers Comp - Stationary Engineers	-	-	-	-	-	-	0%

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Actual 2023-24	Preliminary Actual 2024-25	Tentative Budget 2025-26	% CHANGE
	3605 Workers Comp - Classified SEIU	7,242	9,619	14,460	13,712	14,397	13,059	-9%
	3606 Workers Comp - Crafts	-	-	-	-	-	-	0%
	3609 Workers Comp - Certificated	78	308	1,355	1,141	730	420	-42%
	3652 OPEB	6,762	6,329	15,839	6,262	6,261	11,615	86%
	3705 SF Retirement - Classified SEIU	150,814	126,486	110,011	88,816	85,547	77,759	-9%
	Total Benefits	290,320	318,387	329,028	281,576	286,001	495,915	73%
	4103 Other Books	-	-	-	-	-	-	0%
	4301 Printing Supplies	-	-	-	-	-	10,000	0%
	4302 Computer Supplies	-	-	-	-	-	-	0%
	4303 Other Supplies	-	463	3,411	1,241	1,163	52,000	4370%
	4304 Durable Supplies	-	-	-	-	-	-	0%
	4305 Instructional Supplies	-	-	-	-	1,299	30,000	2209%
	4306 Food Supplies	-	1,460	3,291	4,772	4,595	23,000	401%
	Total Supplies	-	1,923	6,702	6,013	7,057	115,000	1530%
	5110 Guest Lecturer	-	-	-	-	-	-	0%
	5120 Computer Consulting	-	-	-	-	-	-	0%
	5130 Dues and Memberships	-	545	1,547	1,089	1,452	5,000	244%
	5190 Other Consulting	6,000	6,000	6,000	6,000	-	11,000	0%
	5191 Misc Personal Services	-	-	-	-	-	-	0%
	5192 Stipends	-	-	-	-	-	-	0%
	5193 Honorarium	-	-	-	-	-	-	0%
	5202 Conference and Food Services	-	-	-	-	-	-	0%
	5210 Travel - Non-Local	-	-	-	3,744	-	14,000	0%
	5212 Travel - Local	-	-	-	-	-	10,642	0%
	5350 Postage	20	-	-	-	-	-	0%
	5610 Other Prop Leases	-	-	-	-	-	-	0%
	5632 Copier Leases	-	-	-	-	-	-	0%
	5633 Other Leases	-	-	-	-	-	-	0%
	5640 Maint & Repair - Non-Equipment	-	-	-	-	-	-	0%
	5650 Maint & Repair - Equipment	-	-	-	-	-	-	0%
	5656 Software License Fees	-	-	-	-	-	-	0%
	5658 Maint - Other	-	-	-	-	-	-	0%
	5722 Legal Services	-	-	-	-	-	-	0%
	5802 Print Advertising	-	-	-	-	-	-	0%
	5803 Other Advertising	-	-	-	-	-	-	0%
	5910 Other Expenses	-	-	325	211	145	52,000	35680%
	5912 Fees for Services	-	-	-	-	-	-	0%
	Total Services	6,020	6,545	7,872	11,044	1,597	92,642	5700%
	6102 Site Improvements	-	-	-	-	-	-	0%
	6201 Planning Costs	-	-	-	-	-	-	0%
	6202 Construction in Progress	-	-	-	-	-	-	0%
	6203 Project Management	-	-	-	-	-	-	0%
	6204 Planning Harzard Materials	-	-	-	-	-	-	0%
	6210 Building Improvements	-	-	-	-	-	-	0%
	6302 Books	-	-	-	-	-	-	0%
	6304 Databases	-	-	-	-	-	-	0%
	6306 Periodicals	-	-	-	-	-	-	0%
	6308 Video	-	-	-	-	-	-	0%
	6411 Add-Furniture/Fixtures	-	-	-	-	-	-	0%
	6413 Add-Computer Equipment	-	-	-	-	-	-	0%
	6414 Add-Miscellaneous Equipment	-	-	-	-	-	15,000	0%
	6431 Repl-Furniture/Fixtures	-	-	-	-	-	-	0%
	6433 Repl-Computer Equipment	-	-	-	-	-	-	0%
	6434 Repl-Miscellaneous Equipment	-	-	-	-	-	-	0%
	6441 Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	-	0%
	6443 Add-Non Cap Computer Eqp	-	-	-	-	-	-	0%
	6444 Add-Non Cap Custodial Misc Equip	-	-	-	-	-	-	0%
	6451 Add-Expendable Furniture/Fixt	-	-	-	-	-	-	0%
	6453 Add-Expendable Computer Equip	-	-	-	-	-	-	0%
	6454 Add-Expendable Misc Equipment	-	-	-	-	5,381	-	-100%
	6460 Insrtuctional Equipment	-	-	-	-	-	-	0%
	Total Equipment	-	-	-	-	5,381	15,000	179%
	7501 Payments to Students	-	-	-	16	-	20	0%
	7350 Transfer out - Capital Projects	-	-	-	-	-	-	0%
	7850 F & A Cost	-	-	45,517	72,601	-	111,295	0%
	7501 Payments to Students	-	-	-	16	-	20	0%
	Total Transfers	-	-	45,517	72,633	-	111,335	0%
	Total Expenditures	765,514	976,470	1,044,827	1,005,624	944,631	1,442,888	53%
	Total Surplus/(Deficit)	(5,626) \$	662,492 \$	(78,303) \$	8,380 \$	235,544 \$	(0)	-100%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Cafeteria Fund (Fund 22)

The **Cafeteria Fund (Fund 22)** accounts for the financial activities related to the operation of food services at the San Francisco Community College District. This includes on-campus dining services and the instructional components tied to the District's Culinary Arts program.

For FY 2025–26, total projected revenue for Fund 22 is \$1,180,000, which includes an \$800,000 transfer-in from the Unrestricted General Fund. This transfer is necessary to offset the structural deficit in the program, as current operating revenues are insufficient to cover total expenditures. The Culinary program, though educationally valuable, is not financially sustainable under current conditions and continues to require District support to maintain operations.

Total expenditures for the fund are projected at \$1,180,000, which includes salaries, food and supplies, maintenance, and instructional support. With the General Fund subsidy, the fund is balanced, netting to zero for the fiscal year.

The continued support for Fund 22 reflects the District's commitment to maintaining student access to affordable food services and ensuring the Culinary program remains a viable academic offering.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Local Revenues	10,494	88,165	313,342	335,848	380,000	13.15%
Transfers In	856,349	760,416	671,224	782,188	800,000	2.28%
Total Revenue	866,843	848,581	984,566	1,118,036	1,180,000	5.54%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	458,353	357,627	373,960	476,579	500,000	4.91%
Benefits	239,762	189,941	182,538	207,497	217,500	4.82%
Supplies & Materials	108,624	211,832	332,817	323,813	339,000	4.69%
Services & Other Operating	57,963	89,181	95,251	110,115	117,200	6.43%
Equipment	2,141	-	-	32	6,300	100.0%
Total Expenditures	866,843	848,581	984,566	1,118,036	1,180,000	5.54%
Transfers Out	-	-	-	-	-	0.0%
Excess of Revenue Over Expenditures	-	-	-	-	-	100.0%
Beginning Fund Balance	-	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

CAFETERIA FUND DETAIL

Acct	Account Title	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Preliminary 2024-25	Tentative Budget 2025-26	% CHANGE
8848	CAFE-Food Sales	\$ 10,493	\$ 88,165	\$ 312,695	\$ 335,682	\$ 380,000	13.20%
8848A	Retail Sales			14	17	-	-100.00%
8849	CAFE-Beverage Sales				162	-	-100.00%
8849C	Meal Card					-	0.00%
8851	Rentals/Leases			117	-	-	0.00%
8891	Other Local Revenues			533	-	-	0.00%
	Total Local Revenues	10,494	88,165	313,342	335,848	380,000	13.15%
8981	Transfer in - General Unrestricted	241,206	760,416	671,224	782,188	800,000	2.28%
8982	Transfer in - General Restricted	615,143	-	-	-	-	0.00%
	Total Transfers	856,349	760,416	671,224	782,188	800,000	2.28%
	Total Revenues	866,843	848,581	984,566	1,118,036	1,180,000	5.54%
2110	Classified-Reg	98,927	13,704	15,235	109,517	120,000	9.57%
2210	Instructional Aides-Reg	-	-	-	-	-	0.00%
2390	Classified-NI Cafeteria	359,426	343,923	358,725	367,062	380,000	3.52%
	Total Classified Salaries	458,353	357,627	373,960	476,579	500,000	4.91%
3305	OASDI - Classified SEIU	27,357	21,470	22,412	27,450	28,500	3.83%
3325	Medicare - Classified SEIU	6,398	5,021	5,242	6,420	6,800	5.92%
3405	Health Plan - Classified SEIU	79,262	67,937	68,569	76,923	80,700	4.91%
3425	Dental - Classified SEIU	10,879	8,493	8,552	10,728	11,300	5.33%
3435	Life Insurance - Classified SEIU	587	465	489	609	650	6.73%
3505	SUI - Classified SEIU	2,321	1,715	544	237	250	5.49%
3605	Workers Comp - Classified SEIU	7,171	8,271	9,008	11,440	12,000	4.90%
3652	OPEB	4,572	8,323	3,834	4,735	5,000	5.60%
3705	SF Retirement - Classified SEIU	101,214	68,246	63,888	68,955	72,300	4.85%
	Total Benefits	239,762	189,941	182,538	207,497	217,500	4.82%
4102	Textbooks	-	-	-	-	1,000	0.00%
4211	Cafeteria-COGS (Food)	70,173	149,223	250,038	236,573	250,000	5.68%
4212	Cafeteria-COGS (Beverage)	1,735	5,219	7,993	11,594	10,700	-7.71%
4301	Printing Supplies	-	-	-	-	400	0.00%
4302	Computer Supplies	-	-	-	-	400	0.00%
4303	Other Supplies	6,305	10,812	7,192	7,033	10,000	42.19%
4305	Instructional Supplies	1,704	159	112	-	5,000	0.00%
4402	Uniforms	6,452	13,103	16,834	14,851	14,000	-5.73%
4403	Tableware/Linen	7,759	7,377	9,267	5,962	10,000	67.73%
4405	Paper/Plastic Supplies	13,847	15,002	26,337	30,396	25,000	-17.75%
4406	Cleaning Supplies	647	10,937	15,044	17,404	12,500	-28.18%
	Total Supplies	108,624	211,832	332,817	323,813	339,000	4.69%
5130	Dues and Memberships	750	750	750	1,000	1,000	0.00%
5632	Copier Leases	-	-	-	-	-	0.00%
5633	Other Leases	15,200	19,802	18,764	14,244	20,000	40.41%
5640	Maint & Repair - Non-Equipment	-	-	-	-	-	0.00%
5650	Maint & Repair - Equipment	40,872	59,602	43,952	59,687	60,000	0.52%
5656	Software License Fees	-	6,383	13,841	13,099	14,000	6.88%
5906	Credit Card Fees	530	2,206	7,148	6,417	8,000	24.67%
5907	Over/Short	65	(142)	48	223	200	-10.31%
5910	Other Expenses	546	580	685	919	1,000	8.81%
5912	Fees for Services	-	-	10,063	14,526	13,000	-10.51%
	Total Services	57,963	89,181	95,251	110,115	117,200	6.43%
6413	Add-Computer Equipment					1,300	0.00%
6414	Add-Miscellaneous Equipment	-	-	-	32	2,000	6150.00%

6431 Repl-Furniture/Fixtures					1,000	0.00%
6454 Add-Expendable Misc Equipment	2,141	-	-	-	2,000	0.00%
Total Equipment	2,141	-	-	32	6,300	100.00%
Total Expenditures	866,843	848,581	984,566	1,118,036	1,180,000	5.54%
Total Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Capital Projects Fund (Fund 40)

The **Capital Projects Fund (Fund 40)** is designated to account for financial resources that support the acquisition, construction, modernization, and maintenance of capital assets throughout the San Francisco Community College District. These resources enable the District to develop and maintain the physical infrastructure necessary for delivering high-quality education and support services. Projects funded through this structure may include new building construction, renovation of existing facilities, campus site improvements such as parking lots, walkways, and monument signage, hazardous substance abatement, scheduled maintenance, and the acquisition of major equipment and fixed assets. For FY 2025–26, for total Fund 40 consolidated, the total revenues are projected at \$13,333,109, while expenditures are estimated at \$242,264,680, reflecting significant investment in long-term capital development.

Capital outlay activities are guided by the District’s Facilities Master Plan and long-range strategic priorities. These efforts are financed through a variety of sources, including state capital outlay funds, local contributions, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds approved by San Francisco voters.

Fund 40 consists of several sub-funds, each aligned with specific funding streams and restrictions. Sub-fund 41 accounts for capital outlay projects funded through restricted state and local revenues. Sub-fund 42 is dedicated to revenue bond construction projects, which are financed through the issuance of bonds and must comply with the terms established in the related bond agreements. Sub-funds 43, 44, and 45 correspond to the voter-approved Proposition A bond measures from 2001, 2005, and 2020, respectively. These bond measures were passed with strong public support to modernize facilities, improve safety, and expand instructional capacity across the District’s campuses.

Although each sub-fund has specific legal and fiscal guidelines, collectively they serve the purpose of ensuring that students, faculty, and staff have access to safe, functional, and forward-looking learning environments. The District maintains transparency and accountability in managing these funds, including compliance with state and local regulations, regular financial reporting, and oversight from the Citizens’ Bond Oversight Committee. Through careful stewardship of Fund 40, the District remains committed to maintaining the integrity and sustainability of its facilities in support of its educational mission.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 5,424,575	\$ 5,181,920	(4.5%)
Local Revenues	4,450,274	5,357,410	280,349,917	7,851,779	6,151,189	(21.7%)
Transfers	333,474	2,600,000	2,500,000	2,000,000	2,000,000	0.0%
Total Revenue	<u>5,166,152</u>	<u>9,234,637</u>	<u>282,925,140</u>	<u>15,276,354</u>	<u>13,333,109</u>	<u>(12.7%)</u>
EXPENDITURES						
Academic Salaries	350,327	2,119	-	160,413	170,796	6.5%
Classified Salaries	411,643	-	1,158	907,305	977,172	7.7%
Benefits	295,087	9,940	502	387,663	443,382	14.4%
Supplies & Materials	-	49,650	40,419	187,420	103,712	(44.7%)
Services & Other Operating	1,334,583	1,626,140	4,284,787	3,047,858	1,311,854	(57.0%)
Equipment	24,509,590	64,100,676	131,784,028	76,794,733	239,257,764	211.6%
Transfers	30,000	-	8,400,000	-	-	0.0%
Total Expenditures and Transfers	<u>26,931,230</u>	<u>65,788,525</u>	<u>144,510,894</u>	<u>81,485,392</u>	<u>242,264,680</u>	<u>197.3%</u>
Excess of Revenue Over Expenditures	(21,765,077)	(56,553,889)	138,414,246	(66,209,038)	(228,931,571)	245.8%
Prior Years Adjustments	-	8,400,000	-	-	-	0.0%
Beginning Fund Balance	<u>297,923,823</u>	<u>276,158,746</u>	<u>228,004,857</u>	<u>366,419,103</u>	<u>300,210,065</u>	<u>(18.1%)</u>
ENDING FUND BALANCE	<u>\$ 276,158,746</u>	<u>\$ 228,004,857</u>	<u>\$ 366,419,103</u>	<u>\$ 300,210,065</u>	<u>\$ 71,278,495</u>	<u>(76.3%)</u>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 5,424,575	\$ 5,181,920	(4.5%)
Local Revenues	3,037,318	1,584,555	2,507,730	1,858,779	1,693,939	(8.9%)
Transfers	191,370	2,600,000	2,500,000	2,000,000	2,000,000	0.0%
Total Revenue	3,611,092	5,461,782	5,082,953	9,283,354	8,875,859	(4.4%)
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	400	-	1,158	-	-	0.0%
Benefits	38	-	415	-	-	0.0%
Supplies & Materials	-	-	2,940	113,190	22,060	(80.5%)
Services & Other Operating	993,348	1,210,528	2,396,624	2,181,306	390,676	(82.1%)
Equipment	412,678	66,699	1,026,387	6,734,972	8,843,297	31.3%
Transfers	-	-	8,400,000	-	-	0.0%
Total Expenditures and Transfers	1,406,464	1,277,227	11,827,523	9,029,468	9,256,032	2.5%
Excess of Revenue Over Expenditures	2,204,629	4,184,555	(6,744,570)	253,886	(380,173)	(249.7%)
Prior Years Adjustments	-	8,400,000	-	-	-	0.0%
Beginning Fund Balance	6,015,285	8,219,913	20,804,468	14,059,898	14,313,784	1.8%
ENDING FUND BALANCE	\$ 8,219,913	\$ 20,804,468	\$ 14,059,898	\$ 14,313,784	\$ 13,933,611	(2.7%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8699	Other Misc ST Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 5,424,575	\$ 5,181,920	(4.5%)
	Total State Revenues	382,404	1,277,227	75,223	5,424,575	5,181,920	(4.5%)
8818	Redevelopment AB 1290	913,154	927,700	991,248	991,000	991,000	0.0%
8823	City College Foundation	-	-	188,698	114,110	138,840	21.7%
8861	Interest/Invest Inc	-	400,205	1,104,285	552,142	276,071	(50.0%)
8886	Non-Resident Tuition Capital Outlay	86,664	36,245	23,499	1,528	88,028	5,662.8%
8891	Other Local Revenue	300,000	220,405	200,000	200,000	200,000	0.0%
8950	F & A Recoveries	1,737,500	-	-	-	-	0.0%
	Total Local Revenues	3,037,318	1,584,555	2,507,730	1,858,779	1,693,939	(8.9%)
8981	Transfer in - General Unrestricted	-	2,600,000	2,500,000	2,000,000	2,000,000	0.0%
8982	Transfer in - General Restricted	191,370	-	-	-	-	0.0%
8985	Transfer in - Capital Projects	-	-	-	-	-	0.0%
	Total Transfers	191,370	2,600,000	2,500,000	2,000,000	2,000,000	0.0%
	Total Revenues	3,611,092	5,461,782	5,082,953	9,283,354	8,875,859	(4.4%)
Expenditures							
1210	Administrators	-	-	-	-	-	0.0%
2110	Classified-Reg	400	-	1,158	-	-	0.0%
	Total Classified Salaries	400	-	1,158	-	-	0.0%
3305	OASDI - Classified SEIU	24	-	70	-	-	0.0%
3325	Medicare - Classified SEIU	6	-	16	-	-	0.0%
3405	Health Plan - Classified SEIU	-	-	74	-	-	0.0%
3425	Dental - Classified SEIU	-	-	30	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	2	-	-	0.0%
3505	SUI - Classified SEIU	-	-	1	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	-	28	-	-	0.0%
3652	OPEB	8	-	12	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	-	182	-	-	0.0%
	Total Benefits	38	-	415	-	-	0.0%
4303	Other Supplies	-	-	2,940	113,190	22,060	(80.5%)
	Total Supplies	-	-	2,940	113,190	22,060	(80.5%)
5190	Other Consulting	23,289	-	20,337	18,000	60,700	237.2%
5351	Postage	-	1,416	-	-	-	0.0%
5610	Other Property Leases	-	-	11,850	10,400	-	(100.0%)
5620	Property Leases - SFUSD	-	155,556	(155,556)	-	-	0.0%
5633	Other Leases	-	-	-	160,000	-	(100.0%)
5640	Maint & Repair - Non-Equipment	970,059	512,388	1,002,549	1,798,836	192,075	(89.3%)
5650	Maint & Repair - Equipment	-	536,175	1,515,091	192,100	135,932	(29.2%)
5656	Software License Fees	-	-	-	-	-	0.0%
5657	Maint - Hazardous Materials	-	2,993	-	-	-	0.0%
5803	Other Advertising	-	-	2,352	1,969	1,969	0.0%
5909	Receivable Write-Off	-	2,000	-	-	-	0.0%
	Total Services	993,348	1,210,528	2,396,624	2,181,306	390,676	(82.1%)
6000	Budget-Capital Outlay	-	-	-	-	2,000,000	0.0%
6201	Planning Costs	382,405	-	65,500	479,010	1,672,067	249.1%
6202	Construction in Progress	23,684	-	605,689	5,364,556	4,941,529	(7.9%)
6203	Project Management	6,589	16,251	-	-	-	0.0%
6204	Hazardous Materials	-	50,448	54,340	79,503	31,013	(61.0%)
6205	Testing, Inspection and Investigate	-	-	62,537	303,403	85,770	(71.7%)
6208	Reprographics and Signage	-	-	80	-	-	0.0%
6210	Building Improvements	-	-	-	-	-	0.0%
6307	Software	-	-	-	21,802	-	(100.0%)
6411	Add-Furniture/Fixtures	-	-	-	136,640	-	(100.0%)
6413	Add-Computer Equipment	-	-	6,327	11,776	781	(93.4%)
6414	Add-Miscellaneous Equipment	-	-	185,478	294,322	107,835	(63.4%)
6453	Add-Expendable Computer Equip	-	-	5,287	-	829	0.0%
6454	Add-Expendable Misc Equipment	-	-	41,149	43,959	3,474	(92.1%)
	Total Equipment	412,678	66,699	1,026,387	6,734,972	8,843,297	31.3%
7350	Transfer out - Capital Projects	-	-	8,400,000	-	-	0.0%
	Total Transfers	-	-	8,400,000	-	-	0.0%
	Total Expenditures	1,406,464	1,277,227	11,827,523	9,029,468	9,256,032	2.5%
	Total Surplus/(Deficit)	\$ 2,204,629	\$ 4,184,555	\$ (6,744,570)	\$ 253,886	\$ (380,173)	(249.7%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% 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	-	12,094	-	-	-	0.0%
Services & Other Operating	-	-	-	-	-	0.0%
Equipment	46,813	-	11,250	25,677	-	(100.0%)
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	46,813	12,094	11,250	25,677	-	0.0%
Excess of Revenue Over Expenditures	(46,813)	(12,094)	(11,250)	(25,677)	-	0.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	95,834	49,021	36,927	25,677	-	0.0%
ENDING FUND BALANCE	\$ 49,021	\$ 36,927	\$ 25,677	\$ -	\$ -	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8861	Interest/Invest Inc	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Local Revenues	-	-	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-	-	-	0.0%
	Total Transfers	-	-	-	-	-	0.0%
	Total Revenues	-	-	-	-	-	0.0%
Expenditures							
4303	Other Supplies	-	12,094	-	-	-	0.0%
	Total Supplies	-	12,094	-	-	-	0.0%
5722	Legal Services	-	-	-	-	-	0.0%
	Total Services	-	-	-	-	-	0.0%
6203	Project Management	11,250	-	11,250	25,677	-	(100.0%)
6444	Add-Non Cap Custodial Misc Equip	35,563	-	-	-	-	0.0%
	Total Equipment	46,813	-	11,250	25,677	-	(100.0%)
	Total Expenditures	46,813	12,094	11,250	25,677	-	(100.0%)
	Total Surplus/(Deficit)	\$ (46,813)	\$ (12,094)	\$ (11,250)	\$ (25,677)	\$ -	(100.0%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Local Revenues	17,436	36,304	37,317	-	-	0.0%
Transfers	142,104	-	-	-	-	0.0%
Total Revenue	159,540	36,304	37,317	-	-	0.0%
EXPENDITURES						
Academic Salaries	-	2,119	-	-	-	0.0%
Classified Salaries	-	-	-	-	-	0.0%
Benefits	-	9,940	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Services & Other Operating	44,458	-	3,500	-	-	0.0%
Equipment	5,237,555	1,631,968	153,421	-	-	0.0%
Transfers	30,000	-	-	-	-	-
Total Expenditures and Transfers	5,312,013	1,644,027	156,921	-	-	0.0%
Excess of Revenue Over Expenditures	(5,152,473)	(1,607,724)	(119,604)	-	-	0.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	6,879,800	1,727,327	119,604	-	-	0.0%
ENDING FUND BALANCE	\$ 1,727,327	\$ 119,604	\$ -	\$ -	\$ -	0.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26

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

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8861	Interest/Invest Inc	\$ 17,436	\$ 36,304	\$ 37,317	\$ -	\$ -	0.0%
8994	Transfer in-Bond Fund	142,104	-	-	-	-	0.0%
	Total Local Revenues	159,540	36,304	37,317	-	-	(100.0%)
							0.0%
	Total Revenues	159,540	36,304	37,317	-	-	(100.0%)
Expenditures							
1210	Administrators	-	2,119	-	-	-	0.0%
	Total Academic Salaries	-	2,119	-	-	-	0.0%
2110	Classified-Reg	-	-	-	-	-	0.0%
	Total Classified Salaries	-	-	-	-	-	0.0%
3302	OASDI - Administrators	-	9,410	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	-	-	-	-	0.0%
3322	Medicare - Administrators	-	30	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	-	-	-	-	0.0%
3402	Health Plan - Administrators	-	-	-	-	-	0.0%
3405	Health Plan - Classified SEIU	-	-	-	-	-	0.0%
3422	Dental - Administrators	-	-	-	-	-	0.0%
3425	Dental - Classified SEIU	-	-	-	-	-	0.0%
3432	Life Insurance - Administrators	-	-	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	-	-	-	0.0%
3502	SUI - Administrators	-	11	-	-	-	0.0%
3505	SUI - Classified SEIU	-	-	-	-	-	0.0%
3602	Workers Comp - Administrators	-	51	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	-	-	-	-	0.0%
3652	OPEB	-	51	-	-	-	0.0%
3702	SF Retirement - Administrators	-	387	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	-	-	-	-	0.0%
	Total Benefits	-	9,940	-	-	-	0.0%
4303	Other Supplies	-	-	-	-	-	0.0%
	Total Supplies	-	-	-	-	-	0.0%
5190	Other Consulting	28,183	-	3,500	-	-	0.0%
5610	Other Property Leases	-	-	-	-	-	0.0%
5722	Legal Services	3,189	-	-	-	-	0.0%
5912	Fees for Services	13,086	-	-	-	-	0.0%
	Total Services	44,458	-	3,500	-	-	0.0%
6102	Site Improvements	-	-	-	-	-	0.0%
6201	Planning Costs	299,088	288,504	2,175	-	-	0.0%
6202	Construction in Progress	4,249,302	1,308,792	73,259	-	-	0.0%
6203	Project Management	689,165	20,354	77,987	-	-	0.0%
6205	Testing, Inspection and Investigate	-	890	-	-	-	0.0%
6207	DSA Fees	-	5,878	-	-	-	0.0%
6209	Swing Space	-	7,550	-	-	-	0.0%
6210	Management Hazard Materials	-	-	-	-	-	0.0%
6451	Add-Expendable Furniture/Fixt	-	-	-	-	-	0.0%
7355	Transfer out-Bond Fund	30,000	-	-	-	-	0.0%
	Total Equipment & Transfers	5,267,555	1,631,968	153,421	-	-	0.0%
	Total Expenditures	5,312,013	1,644,027	156,921	-	-	0.0%
	Total Surplus/(Deficit)	\$ (5,152,473)	\$ (1,607,724)	\$ (119,604)	\$ -	\$ -	0.0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Local Revenues	1,395,520	3,736,552	277,804,870	5,993,000	4,457,250	(25.6%)
Transfers	-	-	-	-	-	0.0%
Total Revenue	1,395,520	3,736,552	277,804,870	5,993,000	4,457,250	(25.6%)
EXPENDITURES						
Academic Salaries	350,327	-	-	160,413	170,796	6.5%
Classified Salaries	411,243	-	-	907,305	977,172	7.7%
Benefits	295,049	-	87	387,663	443,382	14.4%
Supplies & Materials	-	37,556	37,479	74,230	81,652	10.0%
Services & Other Operating	296,778	415,612	1,884,663	866,552	921,178	6.3%
Equipment	18,812,544	62,402,009	130,592,971	70,034,085	230,414,467	229.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures and Transfers	20,165,940	62,855,177	132,515,200	72,430,247	233,008,647	221.7%
Excess of Revenue Over Expenditures	(18,770,421)	(59,118,626)	145,289,670	(66,437,247)	(228,551,397)	244.0%
Prior Years Adjustments	-	-	-	-	-	0.0%
Beginning Fund Balance	284,932,905	266,162,484	207,043,858	352,333,529	285,896,281	(18.9%)
ENDING FUND BALANCE	\$ 266,162,484	\$ 207,043,858	\$ 352,333,529	\$ 285,896,281	\$ 57,344,884	(79.9%)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8861	Interest/Invest Inc	\$ 1,395,520	\$ 3,736,552	\$ 7,804,870	\$ 5,993,000	\$ 4,457,250	(25.6%)
8941	Sale of Bond	-	-	270,000,000	-	-	0.0%
	Total Local Revenues	1,395,520	3,736,552	277,804,870	5,993,000	4,457,250	(25.6%)
	Total Revenues	1,395,520	3,736,552	277,804,870	5,993,000	4,457,250	(25.6%)
Expenditures							
1210	Administrators	350,327	-	-	160,413	170,796	6.5%
	Total Academic Salaries	350,327	-	-	160,413	170,796	6.5%
2110	Classified-Reg	411,243	-	-	907,305	977,172	7.7%
2380	Classified-OT	-	-	-	-	-	0.0%
	Total Classified Salaries	411,243	-	-	907,305	977,172	7.7%
3102	STRS - Administrators	(183)	-	-	-	-	0.0%
3302	OASDI - Administrators	8,383	-	-	4,128	2,554	(38.1%)
3305	OASDI - Classified SEIU	24,553	-	-	53,301	14,658	(72.5%)
3322	Medicare - Administrators	4,915	-	-	2,273	2,469	8.6%
3325	Medicare - Classified SEIU	5,742	-	-	12,466	14,169	13.7%
3402	Health Plan - Administrators	16,120	-	-	6,680	10,316	54.4%
3405	Health Plan - Classified SEIU	44,356	-	-	97,571	160,879	64.9%
3422	Dental - Administrators	3,881	-	-	1,113	1,788	60.7%
3425	Dental - Classified SEIU	6,704	-	-	11,364	19,221	69.1%
3432	Life Insurance - Administrators	223	-	-	71	-	(100.0%)
3435	Life Insurance - Classified SEIU	385	-	-	702	-	(100.0%)
3502	SUI - Administrators	1,793	-	-	80	105	31.3%
3505	SUI - Classified SEIU	2,136	-	-	454	-	(100.0%)
3602	Workers Comp - Administrators	5,413	-	-	3,865	4,121	6.6%
3605	Workers Comp - Classified SEIU	6,451	-	-	21,919	24,803	13.2%
3652	OPEB	7,564	-	-	10,673	11,475	7.5%
3702	SF Retirement - Administrators	70,623	-	87	23,850	26,242	10.0%
3705	SF Retirement - Classified SEIU	85,991	-	-	137,156	150,582	9.8%
	Total Benefits	295,049	-	87	387,663	443,382	14.4%
4303	Other Supplies	-	37,556	37,479	74,230	81,652	10.0%
5190	Other Consulting	246,200	211,757	161,627	156,045	171,649	10.0%
5254	Election Cost	-	-	-	-	-	0.0%
5351	Moving, Rental and Storage	-	12,699	142,222	267,132	288,322	7.9%
5656	Software License Fees	-	-	-	353,814	41,748	(88.2%)
5657	Maint - Hazardous Materials	-	-	-	5,000	5,500	10.0%
5722	Legal Services	-	2,226	17,227	81,438	411,152	404.9%
5803	Other Advertising	1,111	3,389	418	3,124	2,807	(10.1%)
5912	Fees for Services	49,495	185,541	432	-	-	0.0%
5915	Cost of Issuance of Bond	(28)	-	1,562,737	-	-	0.0%
	Total Services	296,778	453,168	1,922,142	940,782	1,002,831	6.6%
6102	Site Improvements	-	-	-	168,853	-	(100.0%)
6201	Planning Costs	13,738,988	7,375,804	2,959,733	5,429,603	41,256,846	659.9%
6202	Construction in Progress	1,502,914	49,800,808	119,450,094	56,445,580	174,308,758	208.8%
6203	Project Management	2,730,207	2,624,348	1,724,827	1,398,228	2,552,406	82.5%
6204	Hazardous Materials	13,645	65,460	-	25,164	9,908	(60.6%)
6205	Testing, Inspection and Investigate	440	753,348	2,081,118	1,576,713	3,566,249	126.2%
6206	Construction Management Fees	419,931	1,092,477	1,887,260	2,039,096	4,376,336	114.6%
6207	DSA Fees	-	-	1,069,469	46,446	115,009	147.6%
6208	Reprographics and Signage	-	1,549	-	-	-	0.0%
6209	Swing Space	-	514,881	511,510	588,918	1,941,811	229.7%
6210	Management HABABrd Materials	-	-	-	8,000	-	(100.0%)
6411	Add-Furniture/Fixtures	-	-	736,849	1,589,672	1,145,786	(27.9%)
6413	Add-Computer Equipment	-	86,937	44,609	662,640	1,008,478	52.2%
6414	Add-Miscellaneous Equipment	314,726	-	8,197	-	-	0.0%
6454	Add-Expendable Misc Equipment	91,694	86,396	119,305	55,171	132,879	140.8%
	Total Equipment	18,812,544	62,402,009	130,592,971	70,034,085	230,414,467	229.0%
	Total Expenditures	20,165,940	62,855,177	132,515,200	72,430,247	233,008,647	221.7%
	Total Surplus/(Deficit)	\$ (18,770,421)	\$ (59,118,626)	\$ 145,289,670	\$ (66,437,247)	\$ (228,551,397)	244.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Internal Services Fund (Fund 51)

The **Bookstore Fund (Fund 51)** is used to account for the operations of the District's bookstore, which functions as an auxiliary enterprise providing educational materials, supplies, and merchandise to students, faculty, and staff. Although it operates as a self-contained financial unit, the bookstore plays a vital role in supporting student academic success and contributing to the overall campus experience at the San Francisco Community College District.

For FY 2025–26, the Bookstore Fund projects total expenses of \$517,065, while generating only \$135,600 in revenue. As a result, the District's General Fund must transfer \$381,465 to cover the operating shortfall. This structural deficit reflects ongoing challenges, including reduced on-campus activity, increased competition from online retailers, and growing demand for more affordable course materials.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**BOOKSTORE AUXILIARY
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Local Revenues	88,348	90,411	158,297	136,841	135,600	-0.91%
Transfers In	684,155	347,638	238,400	350,000	381,465	9.0%
Total Revenue	<u>772,503</u>	<u>438,049</u>	<u>396,697</u>	<u>486,841</u>	<u>517,065</u>	<u>6.2%</u>
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	-	0.0%
Benefits	436,648	430,601	388,823	478,441	508,565	6.3%
Supplies & Materials	-	-	-	-	-	0.0%
Services & Other Operating	2,511	2,448	2,874	3,400	3,500	2.94%
Equipment	-	-	-	-	-	0.0%
Total Expenditures	<u>439,159</u>	<u>433,049</u>	<u>391,697</u>	<u>481,841</u>	<u>512,065</u>	<u>6.3%</u>
Transfers Out	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>
Excess of Revenue Over Expenditures	328,344	-	-	-	-	100.0%
Beginning Fund Balance	1,519,014	1,947,358	2,047,358	2,147,358	2,247,358	4.7%
OPEB Fund - Increase	100,000	100,000	100,000	100,000	100,000	0.0%
ENDING FUND BALANCE	<u>\$ 1,947,358</u>	<u>\$ 2,047,358</u>	<u>\$ 2,147,358</u>	<u>\$ 2,247,358</u>	<u>\$ 2,347,358</u>	<u>4.4%</u>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**BOOKSTORE AUXILIARY FUND
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8843A	BK-Commission from Sales	\$ 73,521	\$ 78,266	\$ 147,491	\$ 126,194	\$ 130,000	3.02%
8861	Interest on Investments	14,475	11,468	10,759	10,639	5,500	-48.30%
8891	Other Income	352	677	47	8	100	1150.00%
	Total Local Revenues	88,348	90,411	158,297	136,841	135,600	-0.91%
8981	Transfer in - General Unrestricted	430,912	347,638	238,400	350,000	381,465	8.99%
8982	Transfer in - General Restricted (Lost Revenue)	253,243	-	-	-	-	0.00%
	Total Transfers - In	684,155	347,638	238,400	350,000	381,465	8.99%
	Total Revenues	772,503	438,049	396,697	486,841	517,065	6.21%
Expenditures							
3201	PERS Pension expense	156,505	161,821	111,666	192,817	214,565	11.28%
3461	Post Retirement Health Care	183,816	168,780	177,157	185,624	194,000	4.5%
3652	OPEB	100,000	100,000	100,000	100,000	100,000	0.00%
3988	Benefits Expense Recovery	(3,673)	-	-	-	-	0.00%
	Total Benefits	436,648	430,601	388,823	478,441	508,565	6.30%
5190	Other Consulting	1,350	1,350	2,790	2,940	3,000	2.04%
5908	Bank Service Fees	1,161	1,098	84	460	500	8.7%
	Total Services	2,511	2,448	2,874	3,400	3,500	2.94%
7310	Transfer out - Student Programs & Services	5,000	5,000	5,000	5,000	5,000	0.00%
	Total Transfers - Out	5,000	5,000	5,000	5,000	5,000	0.00%
	Total Expenditures	444,159	438,049	396,697	486,841	517,065	6.21%
	Total Surplus/(Deficit)	\$ 328,344	\$ -	\$ -	\$ -	\$ -	100.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Internal Services Fund (Fund 61)

The **Internal Services Fund (Fund 61)** is established to account for activities in which the District provides goods or services internally on a cost-reimbursement basis. This fund includes key sub-funds that support long-term financial stability, risk management, and employee benefit obligations. Specifically, Fund 61 is comprised of the following designated sub-funds: Sub-fund 611 for Workers' Compensation, Sub-fund 612 for the Retiree Health Payment Pool, and Sub-fund 614 for Retiree Health Care Insurance (OPEB).

Sub-fund 611 – Workers' Compensation

The San Francisco Community College District participates in a self-insurance program for workers' compensation in collaboration with the City and County of San Francisco. This arrangement allows the District to meet its financial obligations related to job-related injury claims in a cost-effective manner. Revenue for this fund is generated through employer contributions, with the current contribution rate set at 1.49% of payroll. These funds are used to cover premiums and associated costs for workplace injury claims and related services.

Sub-fund 612 – Retiree Health Payment Pool

This fund was established to address the financial obligations stemming from a legal settlement with defined class members. The fund accounts for costs specific to this agreement, and its future liability exposure may fluctuate based on changing actuarial assumptions and health care trends.

Sub-fund 614 – Retiree Health Care Insurance (OPEB)

To fulfill the District's long-term obligations for retiree health care coverage, Sub-fund 614 was created to hold and manage revenues from both employer and employee contributions. These contributions are collected through each payroll cycle and are used to pay for retiree health care premiums.

In the fall of 2020, the District initiated a withdrawal of \$21 million from its sub-trust within the San Francisco Retiree Health Care Trust. In accordance with Charter Section A8.432(d)(4), which governs disbursements for participating employers other than the City and County of San Francisco, the District's governing body was required to consult with its GASB actuary and approve disbursement limitations by a two-thirds vote. This process ensures that any withdrawal from the sub-trust maintains a balance between achieving a fully-funded trust and managing the District's overall financial obligations.

On October 8, 2020, the CCSF Board of Trustees approved a funding plan for the OPEB trust by a two-thirds vote. This plan was developed in consultation with the District's actuary, as confirmed in a letter dated September 25, 2020. The plan included resuming annual employer contributions of 1% of payroll starting in fiscal year 2021–22 and

continuing annually until the sub-trust reaches fully funded status. This recommendation was submitted to the San Francisco Retiree Health Care Trust Fund Board, which formally approved the plan on November 16, 2020, thereby authorizing the \$21 million disbursement to the College.

Through Fund 61 and its sub-funds, the District continues to uphold its fiduciary responsibilities, maintain transparency, and provide critical services that protect the health and well-being of its workforce while addressing its long-term benefit obligations.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2025-26**

**SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TANTATIVE BUDGET 2025-26	% CHANGE
REVENUE							
State Revenues							
Local Revenues	\$ 2,180,187	\$ 646,990	\$ -	\$ 1,941,374	\$ 2,000,000	\$ 3,700,000	3%
Transfers	-	87,484	6,000,000	-	1,600,000	-	-73%
Total Revenue	<u>2,180,187</u>	<u>734,474</u>	<u>6,000,000</u>	<u>1,941,374</u>	<u>3,600,000</u>	<u>3,700,000</u>	<u>85%</u>
EXPENDITURES							
Academic Salaries	114,263	-	-	-	-	-	0%
Classified Salaries	5,214	-	7,173	-	-	-	0%
Benefits	42,113	-	2,563	343	-	-	-100%
Supplies & Materials	-	-	-	2,096	-	60,900	-100%
Services & Other Operating	2,475,245	-	2,030,664	3,467,312	3,591,266	4,253,057	4%
Other Outgo	-	-	-	-	-	-	0%
Total Expenditures and Transfers	<u>2,636,835</u>	<u>-</u>	<u>2,040,400</u>	<u>3,469,752</u>	<u>3,591,266</u>	<u>4,313,957</u>	<u>4%</u>
Excess of Revenue Over Expenditures	(456,648)	734,474	3,959,600	(1,528,378)	8,734	(613,957)	-101%
Beginning Fund Balance		(713,288)	21,186	3,980,786	2,452,408	2,461,143	-38%
Adjustment	(256,639)						
ENDING FUND BALANCE	<u>\$ (713,288)</u>	<u>\$ 21,186</u>	<u>\$ 3,980,786</u>	<u>\$ 2,452,408</u>	<u>\$ 2,461,143</u>	<u>\$ 1,847,185</u>	<u>0%</u>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2025-26**

**SELF INSURANCE FUND
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTION BUDGET 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8891	Other Local Revenue	\$ 2,180,187	\$ 646,990	\$ -	\$ 1,941,374	\$ 2,000,000	\$ 3,700,000	3%
8861	Interest/Invest Inc							0%
8981	Transfer in - General Unrestricted	-	87,484	6,000,000		1,600,000		-73%
	Total Local Revenues	2,180,187	734,474	6,000,000	1,941,374	3,600,000	3,700,000	85%
								0%
	Total Revenues	2,180,187	734,474	6,000,000	1,941,374	3,600,000	3,700,000	85%
								0%
								0%
CERTIFICATED SALARIES								
1210	Administrators	114,263	-	-	-	-	-	0%
	Total Academic Salaries	114,263	-	-	-	-	-	0%
2110	Classified-Reg	5,214	-	7,173	-	-	-	0%
2380	Classified-Overtime	-	-	-	-	-	-	0%
	Total Classified Salaries	5,214	-	7,173	-	-	-	0%
3302	OASDI - Administrators	5,950	-	-	-	-	-	0%
3305	OASDI - Classified SEIU	317	-	421	-	-	-	0%
3322	Medicare - Administrators	1,596	-	-	-	-	-	0%
3325	Medicare - Classified SEIU	74	-	99	-	-	-	0%
3402	Health Plan - Administrators	5,134	-	-	-	-	-	0%
3405	Health Plan - Classified SEIU	1,273	-	343	343	-	-	-100%
3409	Health Plan - Certificated	-	-	-	-	-	-	0%
3422	Dental - Administrators	1,176	-	-	-	-	-	0%
3425	Dental - Classified SEIU	-	-	-	-	-	-	0%
3432	Life Insurance - Administrators	68	-	-	-	-	-	0%
3435	Life Insurance - Classified SEIU	-	-	-	-	-	-	0%
3502	SUI - Administrators	50	-	-	-	-	-	0%
3505	SUI - Classified SEIU	64	-	36	-	-	-	0%
3602	Workers Comp - Administrators	1,557	-	-	-	-	-	0%
3605	Workers Comp - Classified SEIU	82	-	173	-	-	-	0%
3652	OPEB Trust Payment	1,756	-	175	-	-	-	0%
3702	SF Retirement - Administrators	22,736	-	-	-	-	-	0%
3705	SF Retirement - Classified SEIU	282	-	1,316	-	-	-	0%
	Total Benefits	42,113	-	2,563	343	-	-	-100%
4303	Other Supplies	-	-	-	2,096	-	60,900	-100%
	Total Supplies	-	-	-	2,096	-	60,900	-100%
5130	Dues and Memberships	-	-	6,653	-	-	7,210	0%
5190	Other Consulting	-	-	718	40,850	50,000	113,950	22%
5210	Travel - Non-Local	(7,306)	-	(13,355)	-	-	20,944	0%
5410	Insurance	2,361,356	-	1,965,484	3,391,782	3,506,529	4,081,033	3%
5450	Self-Insurance Claims	14,960	-	15,188	21,350	24,737	15,450	16%
5721	Judgments/Claims/Settlements	60,000	-	49,375	-	-	-	0%
5912	Fees for Services	46,236	-	6,600	13,330	10,000	14,470	-25%
	Total Services	2,475,245	-	2,030,664	3,467,312	3,591,266	4,253,057	4%
6411	Add-Furniture/Fixtures	-	-	-	-	-	-	0%
	Total Equipment	-	-	-	-	-	-	0%
								0%
	Total Expenditures	2,636,835	-	2,040,400	3,469,752	3,591,266	4,313,957	4%
								0%
	Total Surplus/(Deficit)	\$ (456,648)	\$ 734,474	\$ 3,959,600	\$ (1,528,378)	\$ 8,734	\$ (613,957)	-

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2025-26**

**RETIREMENT HEALTH TRUST FUND (OPEB)
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TANTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues						
Local Revenues	7,076,140	4,085,555	4,377,711	1,700,000	2,000,000	-61%
Transfers	6,614,251	4,000,000	1,200,000	1,200,000	1,200,000	-70%
Total Revenue	13,690,391	8,085,555	5,577,711	2,900,000	3,200,000	-48%
EXPENDITURES						
Benefits	-	12,980,583	3,692,933	1,700,000	2,000,000	-54%
Other Outgo	6,359,238	-	-	1,200,000	1,200,000	0%
Total Expenditures and Transfer	6,359,238	12,980,583	3,692,933	2,900,000	3,200,000	-21%
Excess of Revenue Over Expenditu	7,331,152	(4,895,028)	1,884,778	-	-	-100%
Beginning Fund Balance	(3,194,136)	4,137,016	(895,023)	989,755	989,755	-211%
Adjustment		(137,011)				
ENDING FUND BALANCE	4,137,016	(895,023)	989,755	989,755	989,755	0%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**RETIREMENT HEALTH TRUST FUND (OPEB)
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TANTATIVE BUDGET 2025-26	% CHANGE
8891	Other Local Revenue	\$ 7,076,077	\$ 3,859,051	\$ 4,053,582	\$ 1,700,000	\$ 2,000,000	-58%
8861	Interest/Invest Inc	63	226,504	324,129			-100%
	Local Revenues	7,076,140	4,085,555	4,377,711	1,700,000	2,000,000	
8981	Transfer in - General Unrestricted	6,614,251	4,000,000	1,200,000	1,200,000	1,200,000	0%
	Total Local Revenues	13,690,391	8,085,555	5,577,711	2,900,000	3,200,000	-48%
							0%
	Total Revenues	13,690,391	8,085,555	5,577,711	2,900,000	3,200,000	-48%
							0%
3461	Pay as you go OPEB		12,980,583	3,692,933	1,700,000	2,000,000	-54%
7371	Transfer out - OPEB	6,359,238	-	-	1,200,000	1,200,000	0%
	Total Expenditures	6,359,238	12,980,583	3,692,933	2,900,000	3,200,000	-21%
							0%
	Total Surplus/(Deficit)	\$ 7,331,152	\$ (4,895,028)	\$ 1,884,778	\$ -	\$ -	(0)

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Fiduciary Financial Aid Trust Fund (Fund 71)

The **Fiduciary Financial Aid Trust Fund (Fund 71)** is used by the San Francisco Community College District to account for the receipt and disbursement of financial aid funds provided by federal and state agencies. As a fiduciary fund, it represents a critical mechanism through which the District fulfills its role as a steward— for FY 2025–26, the District anticipates \$27,513,009 in both revenue and expenditures, with the fund structured to net to zero as all monies received are passed directly through to students.

The primary purpose of Fund 71 is to facilitate access to higher education for students who may face financial barriers. By administering financial aid, the District actively advances its commitment to student equity, creating pathways for underserved and low-income students to persist and succeed in their educational journey. Through this fund, eligible students receive direct support in the form of grants and loans, helping to offset tuition, fees, textbooks, and living expenses. Importantly, these funds are not retained by the District but are instead passed through to students, reflecting their intended purpose as direct financial support.

The fund includes a variety of student aid programs. On the federal side, these include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and Federal Direct Loans. On the state level, programs such as Cal Grants and Full-Time Student Success Grants are administered. While the funding sources vary, the operational principle remains the same: all funds are processed through the District but earmarked exclusively for student aid disbursement.

Because Fund 71 is designed as a fiduciary pass-through fund, both revenues and expenditures are expected to net to zero. That is, the total amount received from external agencies should match the total amount disbursed to students, with the District incurring no gain or loss from the transactions. This structure ensures fiscal transparency and reinforces the principle that these funds are held in trust solely for the benefit of students.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
Federal Student Financial Aid						
Pell	\$ 11,977,616	\$ 12,895,180	\$ 15,946,703	\$ 20,927,808	\$ 21,557,000	2.9%
SEOG	691,136.00	691,136	609,200	691,136	691,136	0.0%
Direct Loan (Unsubsidized)	393,183.00	473,331	524,313	1,107,255	1,140,473	2.9%
Direct Loan (Subsidized)	332,232.00	331,461	346,730	720,000	741,600	2.9%
Perkins Loan	96,486.65	558,597	(139,420)	-	-	-
State Student Financial Aid						
Cal Grant	2,515,428.00	2,254,754	2,495,562	3,260,000	3,357,800	2.9%
EMCAG	13,786,650	68,984	492,842	-	-	0.0%
Emergency Financial Aid Supplement	-	-	-	46,800	-	0.0%
Interfund Transfer						
Cal Grant Interest	(3,104)	(3,921)	(8,285)	10,000	10,000	0.0%
SEOG	262,249	153,314	12,400	-	-	0.0%
BFAP - Revenue (Indirect)	17,290	20,590	20,925	827,240	15,000	-5414.9%
Total Revenue	30,069,166	17,443,426	20,300,970	27,590,239	27,513,009	-0.3%
EXPENDITURES						
BFAP - Expenditures (Indirect)	211,156	163,112	169,414	15,000	15,000	0.0%
Student Financial Aid						
Pell	11,977,616	12,895,180	15,946,703	20,927,808	21,557,000	2.9%
SEOG	953,385	800,100	621,600	691,136	691,136	0.0%
Direct Loan (Unsubsidized)	393,183	473,331	524,313	1,107,255	1,140,473	2.9%
Direct Loan (Subsidized)	332,232	331,461	346,730	720,000	741,600	2.9%
Cal Grant	2,515,428	2,254,754	2,495,562	3,260,000	3,357,800	2.9%
EMCAG	13,786,650	68,984	492,842	-	-	-
Emergency F.A. Supplement	-	-	171,318	46,000	-	0.0%
Interfund Transfer Out						
Perkins Loan	302,137	1,229,198	238,566	-	-	-
Cal Grant Interest	-	-	-	10,000	10,000	0.0%
SEOG	(68,630)	44,350	-	-	-	-
Total Expenditures	30,403,156	18,260,470	21,007,048	26,777,199	27,513,009	
Excess of Revenue Over Expenditures	(333,990)	(817,045)	(706,078)	813,040	-	0.0%
Beginning Fund Balance	1,044,073	710,082	(106,963)	(813,040)	-	0.0%
Prior Years Adjustment	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 710,082	\$ (106,963)	\$ (813,040)	\$ -	\$ -	

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Student Fiduciary Funds (Fund 73)

The **Student Fiduciary Funds (Fund 73)** are used to account for monies collected from students during the enrollment process as well as revenues generated from student-led activities, initiatives, and programs. These funds are not owned or retained by the District; rather, the District serves in a fiduciary capacity—functioning strictly as an agent that holds and disburses funds on behalf of the student body. All expenditures from these funds are made according to the direction and governance of student leadership, and in alignment with applicable regulations and institutional policies.

One significant component within this category is the **Student Representation Fee**, as mandated under Assembly Bill (AB) 1504, which was enacted in fiscal year 2019–20. This legislation requires all California community colleges with a recognized student body association to assess a \$2 representation fee during student registration. The purpose of this fee is to strengthen student advocacy efforts at the institutional, regional, and statewide levels.

Per AB 1504, at least \$1 of the \$2 collected must be allocated to support a recognized statewide community college student organization. These organizations play an important role in elevating the student voice in higher education policy discussions, participating in legislative advocacy, and facilitating leadership opportunities for students across the California Community College system.

The remaining portion of the fee is retained locally to support student government operations and advocacy efforts specific to the college or district. These funds enable student leaders to engage in institutional governance, policy development, and representation activities that directly impact the student experience.

As a fiduciary, the District is responsible for the collection, custody, and disbursement of these funds, ensuring compliance with the legal requirements of AB 1504 and the procedures established by student governance. The District plays no discretionary role in determining how the funds are spent, reinforcing the principle that these resources belong to the student body and must be used solely for their intended purposes.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**ASSOCIATED STUDENTS AND REPRESENTATION FEE
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY BUDGET 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenue	-	-	-	-	-	
Local Revenue	\$ 304,312	\$ 296,915	\$ 302,625	\$ 354,366	\$ 364,997	3.0%
Transfer In	15,453	509	(1,412)	585	500	-14.5%
Total Revenue	319,765	297,424	301,213	354,951	365,497	3.0%
EXPENDITURES						
Classified Salaries	96,353	92,958	93,955	133,872	137,650	2.8%
Supplies & Materials	24,945	41,617	27,931	9,805	10,650	8.6%
Services & Operating	59,090	75,314	82,893	94,114	95,055	1.0%
Equipment	8,983	11,412	-	2,533	2,571	1.5%
Transfers Out & Unallocated Costs	27,121	27,705	38,349	471,949	490,827	4.0%
Total Expenditures	216,492	249,006	243,128	712,273	736,753	3.4%
Excess of Revenue Over Expenditures (Deficit)	103,273	48,418	58,085	(357,322)	(371,256)	3.9%
Beginning Fund Balance	1,383,538	1,486,814	1,535,232	1,593,317	1,235,995	-22.4%
Prior Years Adjustment	3					
ENDING FUND BALANCE	\$ 1,486,814	\$ 1,535,232	\$ 1,593,317	\$ 1,235,995	\$ 864,739	-30.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Scholarships Fund (Fund 74)

The **Scholarships Fund (Fund 74)** is used to account for financial awards provided to students based on academic achievement, financial need, donor intent, or other criteria established by the granting organization. These funds are typically held in trust and administered by the District in accordance with donor restrictions and institutional guidelines.

Scholarships play a vital role in promoting student access and success by reducing the financial burden associated with higher education. At San Francisco Community College District, scholarship programs are supported through a combination of external contributions from individuals, philanthropic organizations, corporate partners, and foundations. In many cases, scholarships are designed to serve specific populations—such as first-generation college students, underrepresented communities, or students enrolled in particular academic or career pathways.

The District's financial aid and business services teams work together to ensure that scholarship funds are awarded accurately, timely, and in compliance with donor terms. Scholarship disbursements are processed through established financial aid systems and are coordinated with other forms of student aid to avoid duplication or over-awarding.

By directly supporting tuition, fees, books, and other educational costs, scholarships are an essential component of the District's equity strategy and student success initiatives. These funds not only help students persist in their studies but also contribute to improved retention, completion, and transfer outcomes across the District.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023- 24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
Additional Scholarship Income	\$ 1,094,253	\$ 1,300,823	\$ 1,834,539	\$ 1,580,681	\$ 1,628,101	3.0%
Interfund Transfer	78,138	127,828	130,440	127,049	130,860	0.0%
Total Revenue	1,172,391	1,428,651	1,964,979	1,707,729	1,758,961	3.0%
EXPENDITURES						
Scholarships/Support	1,137,018	1,198,381	1,458,420	1,475,950	1,520,228	3.0%
Other Operating Expense	594	528	554	393	405	0.0%
Total Expenditures	1,137,612	1,198,910	1,458,974	1,476,343	1,520,633	3.0%
Excess of Revenue Over Expenditures (Deficit)	34,779	229,741	506,006	231,386	238,328	100.0%
Beginning Fund Balance	6,215,317	6,250,096	6,479,837	6,985,843	7,217,229	
Prior Years Adjustment				-	-	
ENDING FUND BALANCE	6,250,096	6,479,837	6,985,843	7,217,229	7,455,557	3.3%

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

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

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
8825	Scholarship Donations	\$ 1,079,705	\$ 1,191,728	\$ 1,651,459	\$ 1,443,652	\$ 1,486,962	2.9%
8826	Other Non-Profit Contributions	-	-	-	-	-	
8861	Interest/Invest Inc	11,454	109,094	183,080	137,029	141,139	2.9%
8889	Other Student Fees	3,094	-	-	-	-	
	Total Donations & Others	1,094,253	1,300,823	1,834,539	1,580,681	1,628,101	2.9%
8981	Transfer in - General Unrestricted	-	59,149	23,520	14,220	14,647	2.9%
8982	Transfer in - General Restricted	51,137	62,220	90,020	111,720	115,071	2.9%
8989	Transfer in - Associated Students	27,001	6,459	16,250	-	-	
8990	Transfer in - Trust Fund	-	-	-	-	-	
8991	Transfer in - Scholarship Trust	-	-	650	1,109	1,142	2.9%
	Total Transfers In	78,138	127,828	130,440	127,049	130,860	2.9%
	Total Revenue	1,172,391	1,428,651	1,964,979	1,707,729	1,758,961	2.9%
7310	Transfer out - General Unrestricted	-	-	-	(2,333)	(2,403)	2.9%
7383	Transfer out - Scholarship Trust	-	-	-	1,479	1,523	2.9%
7501	Payments to Students	1,137,018	1,198,381	1,463,420	1,483,137	1,527,632	2.9%
7600	Other Payments to/for Students	-	-	(5,000)	(6,333)	(6,523)	2.9%
	Total Scholarship/Support	1,137,018	1,198,381	1,458,420	1,475,950	1,520,228	2.9%
5902	Testing Services	-	-	-	-	-	
5908	Bank Service Fees	594	528	554	393	405	2.9%
	Total Other Operating Expense	594	528	554	393	405	2.9%
	Total Expenditures	1,137,612	1,198,910	1,458,974	1,476,343	1,520,633	3.0%
	Total Surplus (Deficit)	\$ 34,779	\$ 229,741	\$ 506,006	\$ 231,386	\$ 238,328	3.0%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Co-Curricular Accommodations Fund (Fund 75)

The **Co-Curricular Accommodations Fund (Fund 75)** functions as a custodial account established to support student co-curricular activities throughout the District. These funds are held in trust and are not accessible by the General Fund, ensuring that they are reserved exclusively for their intended educational purposes. The fund enables students to participate in academic competitions, conferences, events, and enrichment activities that support engagement, access, and equity. For FY 2025–26, the fund is projected to receive \$71,839 in revenue and incur \$13,130 in expenses, resulting in a surplus of \$58,709 that will be retained for future co-curricular needs.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-26**

**CO-CURRICULAR ACCOMODATIONS FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY BUDGET 2024-25	TENTATIVE BUDGET 2025-26	% CHANGE
REVENUE						
State Revenue	-	-	-	-	-	
Local Revenue	\$ 41,195	\$ 13,882	\$ 40,365	\$ 69,010	\$ 71,839	4.1%
Transfer In	-	-	-	-	-	
Total Revenue	41,195	13,882	40,365	69,010	71,839	4.1%
EXPENDITURES						
Classified Salaries	-	-	-	-	-	
Supplies & Materials	7,542	24,310	24,736	12,246	12,687	3.6%
Services & Operating	100	-	100	431	443	2.9%
Equipment	-	-	-	-	-	
Transfers Out & Unallocated Costs	200	500	-	431		
Total Expenditures	7,842	24,810	24,836	13,108	13,130	0.2%
Excess of Revenue Over Expenditures (Deficit)	33,353	(10,928)	15,529	55,902	58,709	5.0%
Beginning Fund Balance	69,737	103,090	92,162	107,691	163,593	51.9%
Prior Years Adjustment						
ENDING FUND BALANCE	\$ 103,090	\$ 92,162	\$ 107,691	\$ 163,593	\$ 222,302	35.9%