

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PRELIMINARY TENTATIVE BUDGET 2025-26

DRAFT

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT

Account Title	PRELIMINARY 2024-25	TENTATIVE BUDGET 2025-26	ESTIMATED BUDGET 2026-27	ESTIMATED BUDGET 2027-28	ESTIMATED BUDGET 2028-29
State Revenue	105,810,043	105,600,873	103,021,212	103,115,004	103,211,610
Local Revenue	121,280,089	114,451,121	115,545,824	116,658,368	117,789,289
Transfers In	-	-	-	-	-
Total Revenue & Transfers In	227,090,133	220,051,994	218,567,036	219,773,372	221,000,900
Academic Salaries	78,183,952	81,712,158	85,372,149	90,880,292	98,541,520
Classified Salaries	45,556,778	48,750,973	50,637,128	51,649,871	52,682,868
Benefits	61,691,297	63,850,492	65,952,374	67,930,945	69,968,873
Supplies & Materials	1,012,222	1,376,128	1,403,651	1,431,724	1,460,358
Services & Operating	17,237,114	15,767,087	17,442,258	17,734,427	19,639,832
Equipment	2,204,516	842,713	859,567	876,759	894,294
Total Expenditures	205,885,878	212,299,551	221,667,126	230,504,017	243,187,745
Transfers Out & Unallocated Costs	6,950,000	7,057,434	2,800,000	2,850,900	4,350,000
Total Expenditures, Transfers Out/Unallocated Costs	212,835,878	219,356,985	224,467,126	233,354,917	247,537,745
Surplus/Deficit	14,254,255	695,008	(5,900,091)	(13,581,544)	(26,536,845)
Beginning Fund Balance	34,840,482	49,094,736	49,789,745	43,889,654	30,308,110
Prior Year Adjustments	-	-	-	-	-
Ending Fund Balance	49,094,736	49,789,745	43,889,654	30,308,110	3,771,264
Mission Prepaid Lease	8,244,445	8,088,890	7,933,335	7,777,780	7,622,225
Ending Fund Balance W/O Prepaid	40,850,291	41,700,855	35,956,319	22,530,330	(3,850,961)
ENDING FUND BALANCE %	23.1%	22.7%	19.6%	13.0%	1.5%
Ending Fund Balance W/O Prepaid %	19.2%	19.0%	16.0%	9.7%	-1.6%

DRAFT

TENTATIVE BUDGET 2025-26	ESTIMATED BUDGET 2026-27	ESTIMATED BUDGET 2027-28	ESTIMATED BUDGET 2028-29
--------------------------------	--------------------------------	--------------------------------	--------------------------------

Assumptions:									
Revenue:									
Hold Harmless Funding						166.7 M	166.7 M	166.7 M	166.7 M
Apportionment Adjustment						-1.8 M	-1.8 M	-1.8 M	-1.8 M
Deficit Factor						0.0%	1.6%	1.6%	1.6%
Enrollment Growth						3%	3%	3%	3%
Estimated FTES						15,450	15,914	16,391	16,883
Estimated FTEF needed (adjunct faculty)							15.5	15.9	16.4
Estimated costs of enrollment growth (\$120k/FTEF)							1,854,000	3,800,700	5,843,623
CAEP Match						400,000			
Expenditures									
Salaries increases not yet included						-	-	-	-
Salaries (Step increase)						2%	2%	2%	2%
Benefits									
Statutory and Retirement benefits tied to Step increase						2%	2%	2%	2%
Health and Welfare benefit						5.8%	5.8%	5.8%	5.8%
Utilities (as per SFPUC)						15.9%	13.7%	12.1%	10.8%
Legal						1 M	1 M	1 M	1 M
Elections						-	0.7 M		0.9 M
All other operating Expenses Increase						2.0%	2.0%	2.0%	2.0%
Equipment						2.0%	2.0%	2.0%	2.0%
Contingency for Golden Handshake						1.25 M	0.75 M	3.75 M	
Budgeted number of position						50	30	15	
Number of Employees Estimated for Golden Handshake						20	15	15	
Estimated Costs of Golden Handshake						500,000	375,000	375,000	
Estimated Savings(175000 Compensation)						(3,500,000)	(2,677,500)	(2,731,050)	
Estimated Numbers of positions rehire						5	3	3	
Estimated Cost of rehire (140,000)						700,000	428,400	436,968	
Estimated Saving from Golden Handshake							(2,300,000)	(1,874,100)	(1,919,082)