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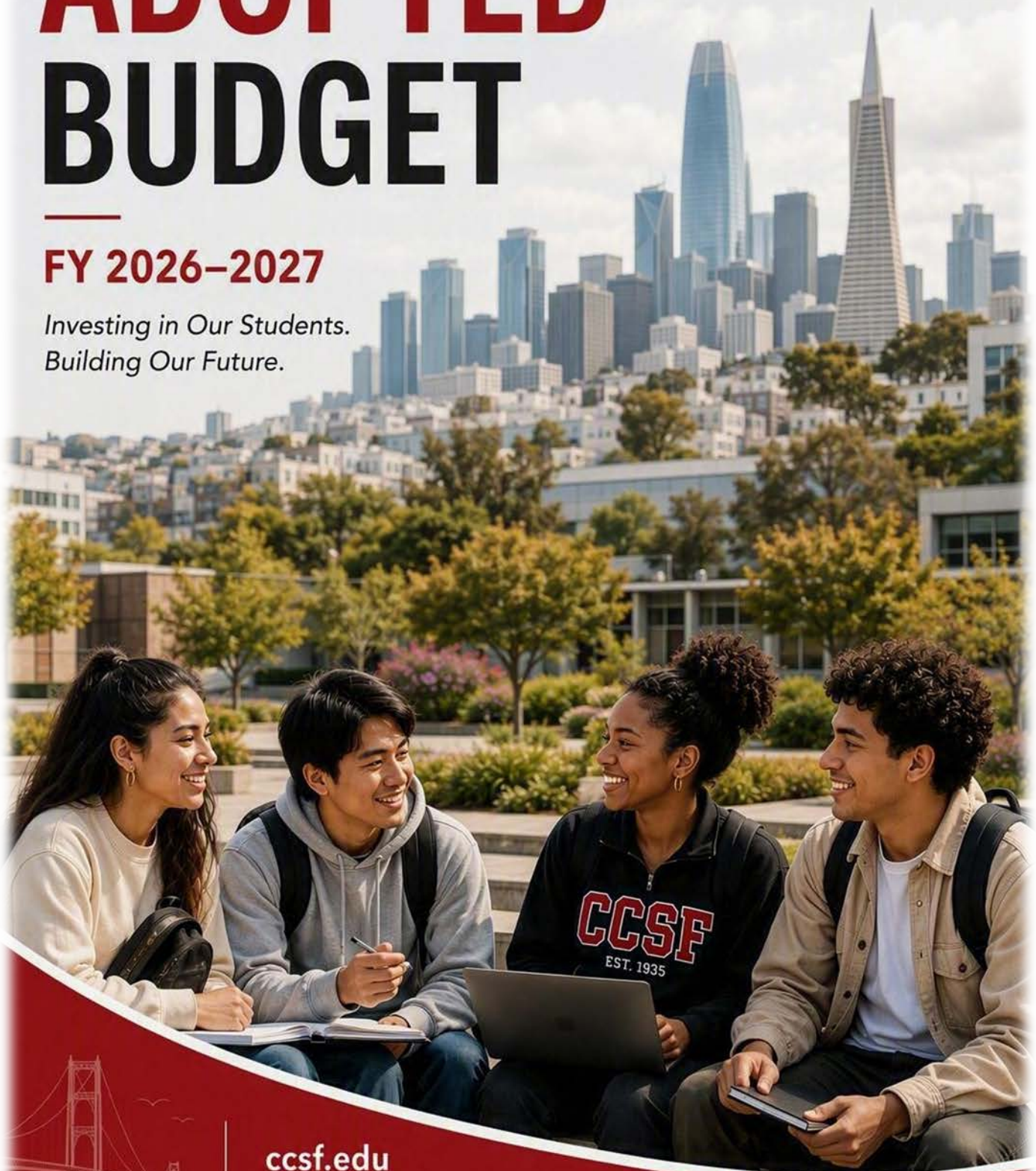
CITY COLLEGE
OF SAN FRANCISCO



ADOPTED BUDGET

FY 2026–2027

*Investing in Our Students.
Building Our Future.*



ccsf.edu

*Rooted in Equity.
Focused on Excellence.*

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OUR VISION

CCSF empowers students to explore their potential and thrive. Guided by the principles of inclusiveness, integrity, innovation, creativity, and excellence, and rooted in San Francisco's vibrant diversity, the College prepares students to shape the world by inspiring them to be critical thinkers and global citizen

OUR MISSION

City College of San Francisco provides educational programs and services that promote student achievement and life-long learning to meet the needs of our diverse community. In doing so, we are committed to ensuring equitable experiences and outcomes for our students.

Our programs and services lead to:

- Transfer to baccalaureate institutions;
- Associate Degrees in Arts and Sciences;
- Credit and Noncredit certificates and career skills; and
- Attainment of other educational goals, including learning English as a Second Language and high school completion, both part of our commitment to Adult Education

City College of San Francisco belongs to the community and continually strives to provide an accessible, affordable, high-quality education with services that support students' success in attaining their academic, professional, cultural, and civic goals. To ensure that the College is an enduring community resource, our mission drives institutional planning, decision making, and resource allocation.

BOARD OF TRUSTEES & CHANCELLOR

The San Francisco Community College District is governed by a seven-member Board of Trustees, elected by district voters, together with a non-voting Student Trustee. Official photos courtesy of CCSF.



Aliya Chisti
Trustee, Board President



Luis Zamora
Trustee, Board Vice President



Ian Wong
Student Trustee (2026-27)



Vick Chung
Trustee



Ruth Ferguson
Trustee



Anita Martinez
Trustee



Heather McCarty, Ph.D.
Trustee



Susan Solomon
Trustee



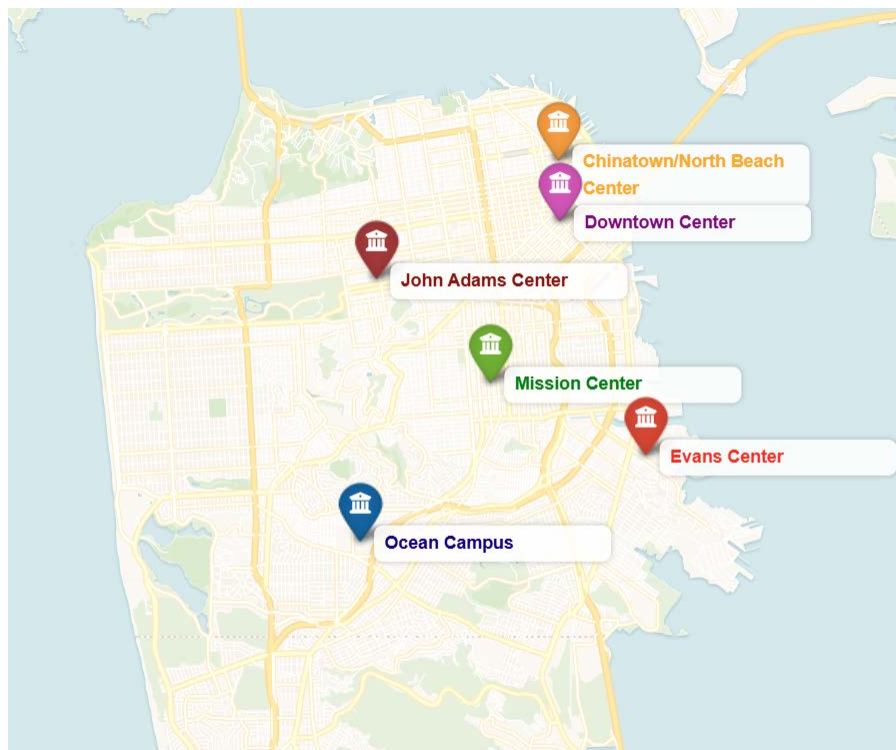
Dr. Kimberlee S. Messina, Ed.D.
Chancellor & Board Secretary

ABOUT THE DISTRICT

City College of San Francisco is one of the region's premier public community colleges and is dedicated to serving all residents of the community, including minoritized and undocumented students and those new to this country.

Since its founding in 1935, City College has evolved into a multicultural, multilocation college that is among the largest single-college districts in the country. Enrolling more than 40,000 students, the College offers credit and non-credit instruction and more than 300 degrees and certificates.

With a main campus and five centers, each with its own distinct identity and offering an authentic sense of the surrounding area, culture, and people, City College meets the community where it is. The College also offers City Online, which allows a student to take courses from anywhere throughout California.



San Francisco Community College District

Operating as and governing the

City College of San Francisco

50 Frida Kahlo Way

San Francisco, CA 94112

www.ccsf.edu

EXECUTIVE LEADERSHIP

Dr. Kimberlee S. Messina	Chancellor
David Yee	Vice Chancellor of Academic Affairs
Clint Cowden	Interim Vice Chancellor of Student Development
Shannon Carter	Vice Chancellor of Finance & Administration
Christine Coleman	Interim Vice Chancellor of Human Resources
Adil Ahmed	Associate Vice Chancellor of Finance
Lidia Jenkins	Interim Associate Vice Chancellor of Human Resources
Tom Boegel	Associate Vice Chancellor of Instructional Support Services
John Halpin	Interim Associate Vice Chancellor Workforce Development
Alberto Vasquez	Associate Vice Chancellor for Facilities
Patrick Ekoue-Totou	Associate Vice Chancellor for Information Technology
Mario Vasquez	Chief of Police

FINANCE/BUDGET DEPARTMENT

Adil Ahmed	Associate Vice Chancellor of Finance
Vaishali Jogi	Sr. System Accountant
Nicki Pun	Sr. System Accountant
Yan Chen	Sr. System Accountant
Trung Trieu	Sr. System Accountant
Antoine Barthelet	Sr. Administrative Analyst
Elliot Ten	Sr. Administrative Analyst
Benjamin Lee	Principal Accountant- Bond
Marian Asu	Principal Accountant- Grants
Lisa Ye	Principal Accountant-Grants
Teddy Zhong	Principal Accountant-Grants
Nelson Gee	Principal Accountant-Bursar's

PARTICIPATORY GOVERNANCE BUDGET COMMITTEE

Shannon Carter	Chair and Administrative Member
Adil Ahmed	Administrative Member
Geisce Ly	Administrative Member
Lydia Hernandez	Student Member
Susana Atwood	Faculty Member
Jessica Buchsbaum	Faculty Member
Lillian Marrujo-Duck	Faculty Member
Justin Genevro	Classified Professional Member
Maria Salazar-Colon	Classified Professional Member
Yan Chen	Classified Professional Member



MESSAGE FROM THE CHANCELLOR

September 1, 2026

Dear Trustees, Colleagues, Students, and Members of the San Francisco Community:

I am pleased to present the FY 2026–27 Adopted Budget for the San Francisco Community College District.

A budget is more than a financial plan or a set of targets. It reflects our priorities and our commitment to the community we serve. This budget affirms City College of San Francisco’s promise to remain a place of opportunity for every San Franciscan seeking a path forward, whether a high school student, a working parent returning to school, an immigrant learning English, or a worker preparing for a changing economy.

Where We Stand

The FY 2026–27 Adopted Budget is balanced. The Unrestricted General Fund projects \$207.4 million in revenue and \$207.2 million in expenditures and transfers, resulting in a modest operating surplus of approximately \$288,000.

Across all District funds, the budget includes \$390.1 million in revenue and \$626.1 million in expenditures. The difference reflects a significant year of planned capital investment, primarily supported by our 2020 Proposition A bond program and dedicated to strengthening the facilities where our students learn and our employees work.

We enter this fiscal year from a position of greater financial strength. The College closed FY 2025–26 with an \$18.4 million operating surplus and an unrestricted ending fund balance of \$71.9 million, approximately 37% of annual expenditures. For FY 2026–27, we project an ending fund balance of \$72.2 million, or approximately 35%.

These reserves were not built by chance. They reflect deliberate decisions, greater fiscal discipline, and the collective work of the Board of Trustees, our participatory governance partners, and employees throughout the district.

Our progress has also been recognized externally. In October 2025, S&P Global Ratings affirmed the district’s “A+” long term rating and revised its outlook from “Negative” to “Stable.” In February 2026, Moody’s Investors Service affirmed our “A1” rating and similarly revised its outlook to “Stable.” With approximately \$600 million in outstanding general obligation bonds, these ratings are important indicators of confidence in the district’s financial management and our stewardship of public resources.

Planning Beyond This Year

While our current financial position is strong, we cannot allow today's fund balance to create a false sense of security for tomorrow.

Our multi-year projections show expenditures growing faster than revenues. Following the modest surplus projected for FY 2026–27, the Unrestricted General Fund currently reflects deficits of \$6.6 million in FY 2027–28, \$16.6 million in FY 2028–29, and \$24.0 million in FY 2029–30.

These projections are not predetermined outcomes. They give us an early view of where our financial trajectory could lead and, more importantly, time to act.

Employee benefits, utilities, and other operating expenses continue to grow faster than state funding. At the same time, the current forecast assumes no general salary increases over the projection period. We know that assumption cannot substitute for a sustainable strategy to attract and retain talented employees.

The Administration will use this year to work with the Board of Trustees and our participatory governance partners on a multi-year strategy that brings expenditures and revenues into alignment. Strategic enrollment must be central to that strategy, but enrollment alone will not solve the challenge. We must also continue improving operational efficiency, evaluating how we allocate resources, and making disciplined decisions about where our investments will have the greatest impact.

The numbers will change as assumptions become actuals, revenues are updated, and our strategies take hold. I am confident that our long-term projections, including our projected fund balance, will improve as we continue this work. Our responsibility is to make the thoughtful decisions today that will move those projections in the right direction.

Strengthening Our Fiscal Practices

Strong finances require more than a balanced budget. They require collaboration, transparency, and accountability.

Three budget workshops were held between January and March 2026 to provide trustees, governance participants, and the broader College community with a clearer understanding of our budget structure, revenue sources, and long-term fiscal outlook.

We have also strengthened accounting practices and our oversight of personnel expenditures, which represent the largest portion of the district's operating budget. These improvements give us greater visibility into our commitments and allow us to make better informed workforce and budget decisions.

This year's budget advances that same commitment to transparency. It includes summary and detailed reporting for every District fund, including the General Trust Fund, Fund 72, providing the Board and the public with a more complete view of the district's financial position.

With Gratitude

I want to thank the Board of Trustees for their commitment to the mission of City College and its stewardship of the public resources entrusted to us.

I also want to express our gratitude to our City partners for their continued support of the Free City College program. This partnership represents a shared commitment to educational access and opportunity for San Franciscans. The City's \$9.3 million investment in Free City for FY 2026–27 helps ensure that cost is not a barrier for San Francisco residents seeking to pursue their educational and career goals at City College. We are grateful for this partnership and look forward to continuing our work together to strengthen Free City for the students and communities we serve.

I also thank our faculty, classified professionals, and administrators who bring our mission to life every day. Most importantly, I thank our students. Their goals, persistence, and belief in what education can make possible are why this institution exists.

City College of San Francisco has served this community since 1935. As we look toward our next ninety years, our responsibility is clear. We must protect access today while making the decisions necessary to ensure City College remains strong for generations to come.

This budget reflects meaningful progress while recognizing the work ahead. We enter FY 2026–27 with strong reserves, improved fiscal practices, and a clear understanding of the challenges before us. We have both the opportunity and the responsibility to use this position of strength to shape our future rather than simply respond to it.

I respectfully submit the FY 2026–27 Adopted Budget to the Board of Trustees, the College community, and the people of San Francisco.

Sincerely,

Dr. Kimberlee S. Messina

Chancellor

STATE BUDGET SUMMARY

The FY 2026-27 Enacted State and Community College System Budget

In total, the 2026-27 budget reflects state expenditures of approximately \$351.7 billion, an increase of 9.5% from the 2025–26 enacted budget. General Fund spending totals \$251.5 billion, an increase of approximately 10.1% compared to the 2025-26 enacted budget.

California Community College Funding

The Budget Act of 2026 provides more than \$2.1 billion in additional funding for California Community Colleges apportionments and categorical programs over 2025-26 levels, including about \$775 million in ongoing adjustments and \$1.1 billion in one-time investments focused on Vision 2030 implementation, student supports, and collaborative pathways projects.

Proposition 98 estimates are higher than last year, specifically for community colleges, the enacted budget addresses it as follows:

- **Higher funding than last year:** FY 2026–27 Proposition 98 is projected at **\$128.1 billion**, up about 6% from the \$121.3 billion estimated for 2025-26.
- **Improved stability vs. last year:** Unlike earlier expectations with potential reserve withdrawals, **the PSSSA receives a mandatory \$8.7 billion deposit plus an additional \$500 million discretionary deposit for 2025-26**, a healthier position than assumed earlier in the year.
- **Less severe but ongoing obligations: state pays off the \$1.9 billion settle-up created in 2024-25 but creates a new, larger settle-up obligation of \$3.96 billion for 2025-26**, reflecting continued caution despite improved revenues.

District Funding Floor Remains in Place

With the expiration of the 2021 Budget Act's hold harmless provision for the Student-Centered Funding Formula (SCFF) at the end of 2024–25, modified revenue protections established in the 2022 Budget Act are now in effect. Under this framework, each district's 2024–25 funding level becomes its new funding "floor," ensuring districts receive either their calculated SCFF allocation or this floor amount, whichever is greater. Unlike the prior hold harmless provision, this protection does not adjust for cumulative cost-of-living adjustments (COLAs), meaning the protected funding level will remain fixed over time and will not grow with inflation. Additionally, the funding floor excludes certain discretionary COLA adjustments, including those associated with paid family leave implementation, thereby limiting future increases in protected funding.

Additional Resources Primarily for COLA

The Budget Act includes \$451.6 million ongoing for a combined 4.31% COLA for the SCFF (\$291.9 million for the 2.87% statutory COLA plus \$159.7 million for an additional 1.44% discretionary COLA), helping districts manage inflation and sustain core operations. **Additional categorical COLA funding:** About **\$31 million ongoing** supports **2.87% COLA for selected categorical programs**, increasing support beyond earlier estimates as listed below:

- Adult Education Program
- Extended Opportunity Programs and Services (EOPS)
- Disabled Students Programs and Services (DSPS)
- CalWORKs Student Services
- Cooperative Agencies Resources for Education (CARE)
- Apprenticeship (RSI) Programs
- Mandates Block Grant (with enrollment adjustments)
- Childcare Tax Bailout Program

Expanded COLA structure: Funding now includes both:

- **2.87% statutory COLA (\$291.9M)**
- **1.44% discretionary COLA (\$146.4M, plus \$13.3M for hold-harmless districts)** (new addition tied to AB 65)

AB 65: A law requiring community colleges to provide **paid family leave (including up to 14 weeks of pregnancy disability leave)**, funded in part through a tied discretionary COLA.

Major Policy Decisions Focus on Stability

The FY 2026–27 budget, as reflected in the Joint Analysis, continues to align with the system’s **Master Plan for Career Education (Vision 2030)** by prioritizing stability while advancing strategic investments. The plan supports implementation through a combination of **ongoing funding increases, including a 4.31% COLA**, and **targeted one-time investments** aimed at workforce development, student pathways, and systemwide initiatives such as credit for prior learning and data infrastructure. While maintaining fiscal caution, the budget emphasizes sustaining core programs, improving student outcomes, and strengthening alignment with workforce needs, ensuring that community colleges continue progressing toward long-term goals of economic mobility and career-focused education.

Apportionments 4.31% total (including 2.87% statutory + 1.44% discretionary)

The FY 2026–27 budget, as outlined in the Joint Analysis, reflects a significantly enhanced investment in the Student-Centered Funding Formula (SCFF) compared to prior years, emphasizing both stability and growth. The proposal includes a **4.31% COLA for apportionments**, supported by approximately **\$451.6 million in ongoing funding**, alongside **\$31 million for a 2.87% COLA for selected categorical and Adult Education programs**.

In addition, the budget continues to support **enrollment growth of 2.5% across two years (1% in 2025–26 and 1.5% in 2026–27)**, reinforcing efforts to expand student access and recovery. As a result, the Total Computational Revenue (TCR) for SCFF increases significantly to approximately **\$10.8 billion**, reflecting the combined impact of COLA, growth funding, and updated workload and revenue assumptions.

Overall, the FY 2026–27 approach marks a shift from modest prior-year adjustments to a more substantial and structured funding increase, while maintaining alignment with enrollment trends and system priorities.

Provides Initial Funds Toward Common Data Platform: For FY 2026–27, the budget shifts from initial startup funding to **scaling and expansion of the Common Cloud Data Platform**, providing **\$36 million one-time and**

\$5 million ongoing to further develop and implement the statewide data system. The initiative continues to integrate tools such as **e-Transcripts, MAP, and Program Pathways Mapper**, with a focus on improving data sharing, reporting, and decision-making across all colleges. Unlike earlier funding that supported initial development, this phase emphasizes **systemwide rollout and operationalization**, including required progress and outcome reporting to the Legislature.

Support of Rising Scholars Maintained: For FY 2026–27, the Joint Analysis does not include new or increased funding for the Rising Scholars program; funding remains level (no COLA or augmentation), indicating a shift toward maintaining existing support rather than expanding the program.

Supports Expansion of Credit for Prior Learning: Funding increases significantly in FY 2026–27 to move CPL from early expansion to **systemwide institutionalization and broader adoption**. The **\$35 million one-time** funding supports scaling and expansion (systemwide rollout). The **\$2 million ongoing** funding supports continued implementation and maintenance (institutionalization).

Supports Academic and Career Pathways: The enacted budget includes several one-time investments supporting academic and career pathways, including **\$42.6 million for the California Indian Nations College, \$20.1 million (non-Proposition 98) for English Language Learner Pathways, \$16 million to backfill Related and Supplemental Instruction (RSI) funding shortfalls, \$15 million for a Future of Creative Industries Pilot Project, and \$14.3 million ongoing for the California Healthy School Food Pathway Program.**

Invests in Student Supports: In FY 2026–27, the budget makes major **one-time investments in student supports**. This includes an additional **\$147.2 million for the Student Support Block Grant** (building on the \$60 million provided in 2025-26), which continues to allocate each district a base amount of \$150,000 with remaining funds distributed by student headcount and fee-waiver population, for food, housing, childcare, advising, and other essential services. Additional targeted investments include **\$71.1 million for Dreamer Resource Liaisons, \$30 million for LGBTQ+ Centers, \$10 million to increase funding for financial aid administration, and \$5 million for the Pierce College Family Resource Centers.**

Continues Certain Multi-Year Investments

In FY 2026–27, the budget continues key **multi-year investments** without increasing total funding amounts but sustaining long-term priorities. It includes **\$60 million (earmarked funding)** from the Strong Workforce Program for a third year to support nursing program expansion through the **Rebuilding Nursing Infrastructure Grant Program**, a five-year initiative, supplemented by \$15.8 million one-time to help offset the impact on the broader Strong Workforce Program. The budget also provides **\$30 million one-time allocation** for **LGBTQ+ Centers**. The **Part-time Faculty Office Hours Program** remains level-funded at \$23.63 million; a system request to raise the reimbursement rate from **50% to 90%** was not included in the enacted budget.

San Francisco Community College District – FY27 Adopted Budget

Local Support Funding is Largely Stable for Ongoing Programs (in millions)

Program	2025 26 Enacted	2026 27 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	10,004.89	10,803.24	798.35	7.98%	2026-27 adjusted for COLA, growth, Credit FTES policy change, and other base adjustments.
Adult Education Program – Main	674.16	693.34	19.18	2.87%	COLA
Student Equity and Achievement Program	523.98	554.08	30.10	5.74%	COLA
Student Success Completion Grant	412.60	412.60	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	Of this funding, \$60 million shall be available annually to support the Rebuilding Nursing Infrastructure Grant Program from 2024-25 through 2028-29.
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	189.30	194.73	5.43	2.87%	COLA
Disabled Students Programs and Services (DSPS)	178.69	183.81	5.13	2.87%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
Integrated technology	89.50	94.50	5.00	5.58%	Adds \$5 million in ongoing funding for the Common Cloud Data Platform.

San Francisco Community College District – FY27 Adopted Budget

Program	2025 26 Enacted	2026 27 Enacted	Change Amount	Percent Change	Explanation of Change
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Financial aid administration	83.73	85.41	1.68	2.01%	Waived fees and per unit adjustment.
CalWORKs student services	56.92	58.56	1.63	2.87%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	
California Online Community College (Calbright College)	15.00	53.10	38.10	254.00%	Ongoing increase of \$38.1 million.
Basic needs centers	43.29	51.29	8.00	18.48%	\$8 million reallocated from the Classified Employee Summer Assistance Program to Basic Needs Centers for FY 2026-27 and FY 2027-28.
Mandates Block Grant and reimbursements	39.16	40.90	1.74	4.44%	COLA and enrollment-based adjustment
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	
Apprenticeship (community college districts RSI)	35.62	36.62	1.00	2.87%	COLA
Cooperative Agencies Resources for Education (CARE)	34.61	35.61	0.99	2.87%	COLA
Rising Scholars Network	35.00	35.00	0.00	0.00%	
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Institutional effectiveness initiative	27.50	27.50	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	

San Francisco Community College District – FY27 Adopted Budget

Program	2025 26 Enacted	2026 27 Enacted	Change Amount	Percent Change	Explanation of Change
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program (“Rapid Rehousing”)	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Healthy School Food Pathway Program	10.00	14.34	4.34	43.37%	New funding is ongoing; prior years were one-time.
Nursing Program Support	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Equal Employment Opportunity Program	12.77	13.04	0.28	2.17%	Increase in available Equal Opportunity Fund.
Lease revenue bond payments	12.77	12.86	0.09	0.69%	Lease Revenue Debt Service Adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	
Student housing lease revenue bond payments	2.47	11.06	8.59	348.04%	Lease Revenue Debt Service Adjustments
Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.00	8.00	0.00	0.00%	
Credit for Prior Learning Policies	5.00	7.00	2.00	40.00%	Ongoing increase of \$2 million
Foster Care Education Program	6.15	6.15	0.00	0.00%	
Childcare tax bailout	4.42	4.55	0.13	2.87%	COLA
Rising Scholars Network-Textbooks/Digital Course Content	3.00	3.00	0.00	0.00%	
Classified Employee Summer Assistance Program	10.00	2.00	-8.00	-80.00%	\$8 million reallocated to

San Francisco Community College District – FY27 Adopted Budget

Program	2025 26 Enacted	2026 27 Enacted	Change Amount	Percent Change	Explanation of Change
					Basic Needs Centers for FY 2026-27 and FY 2027-28.
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
Total	\$ 13,596.17	\$ 14,519.92	\$923.76	6.79%	

Capital Outlay Investments Higher Than Last Year

In FY 2026–27, the budget shows an **increase in capital outlay investments compared to the 2025 Budget Act**. It includes **\$736.9 million in one-time capital outlay funding from Proposition 2**, up from **\$68.5 million in the 2025 Budget Act**. The funding supports the construction phase for 29 continuing projects and preliminary plans and working drawings for 10 new projects, reflecting the state’s continued commitment to improving and maintaining physical assets within the system.

State Operations Receives Some New Capacity

In FY 2026–27, the budget reflects a **modest increase in state operations funding for the Chancellor’s Office**. While the system requested \$5 million ongoing to add 27 new positions, the **2026-27 enacted budget provides \$614,000 ongoing General Fund for four new positions**: an attorney to monitor federal policy changes, and a supervisor and two analysts for a new Contracts Oversight Unit. The \$12.2 million in special funds and reimbursements for Chancellor’s Office operations remains level. The Chancellor’s Office remains responsible for critical functions, including oversight of the system, implementation of major initiatives such as Guided Pathways and the Student-Centered Funding Formula (SCFF), and providing technical assistance and professional development to districts.

ANNUAL BUDGET DEVELOPMENT CALENDAR

November	• 311-Q1 due to the State Chancellor’s Office by November 15th. • 311-Q1 reviewed at the Board Committee of the Whole and the PGC Budget Committee. • PGC Budget representative presents the 311-Q1 to the PGC Counsel.
December	• Review Annual Audit Report with PGC Budget Committee • Auditors submit audit reports to the Board and the Chancellor’s Office.
January	• Governor releases Budget Proposal on or around January 10th. • The Joint Budget Analysis of the January Budget Proposal is presented to PGC Budget Committee, Committee of the Whole, and the full Board. • Review Schedule Development and Budget Development costs with VCAIA and AVC Instructional Support Services
February	• District Business Office reviews preliminary position control and associated budgets. • District Business Office issues non-personnel budget build-up sheets, with instructions and due dates to the Vice Chancellors for distribution to managers with budget responsibility. • District Business Office staff meet with budget managers to review budget requirements for next fiscal year. Division budget sheets are due at the end of March. • 311-Q2 report due February 15th. • 311-Q2 reviewed at the Board Committee of the Whole and the PGC Budget Committee. • PGC Budget Committee representative presents the 311-Q2 to the PGC. • PGC Budget Committee reviews the current mid-year projections. • PGC Budget Committee/Enrollment Management Committee reviews in a joint meeting next year’s enrollment projection.
March	• CCSF Office of Finance presents preliminary Budget Assumptions.
April	• Review of divisional non-personnel budget sheets and compile institutional resource needs. • Position control worksheets are sent to the Chancellor and Vice Chancellors for review and validation of permanent positions. Due back to CCSF Office of Finance by end of April.
May	• 311-Q3 report due May 15th. • 311-Q3 reviewed at the Board Committees and the PGC Budget Committee. • PGC Budget Committee representative presents the 311-Q3 to the PGC.

San Francisco Community College District – FY27 Adopted Budget

	• Receive resource needs from the Program Review process to be included in the Tentative Budget. • Prepare draft Tentative Budget • Special meeting of PGC Budget Committee to review preliminary draft Tentative Budget. • District Business Office presents preliminary draft Tentative Budget to the Board Committees.
June	• Special meeting of PGC Budget Committee to review Tentative Budget. • CCSF Office of Finance conducts a budget workshop with the Board of Trustees. • State adopts budget by June 30. • Board approves the Tentative Budget at its regular June business meeting. • A representative of PGC Budget Committee presents the Tentative Budget Draft to the PGC.
July	• District Business Office presents preliminary year-end closing data to the PGC Budget Committee at special meeting. • Departmental non-personnel budget needs are updated as needed, then submitted to CCSF Office of Finance.
August	• District Business Office and PGC Budget Committee continue budget development/updates toward Adoption Budget. • Draft Adoption Budget presented for review by Chancellor’s Cabinet, PGC Budget Committee, and Board Committees. • PGC Budget Committee representative presents the draft Adoption Budget and to the PGC.
September	• Special Meeting to review and potentially recommend Adopted Budget with the PGC Budget Committee • Public Hearing and adoption of Final Budget
October	• Finalize and submit the 311-Annual Financial Report by October 15th • Present 311-A to PGC Budget Committee and Board Committee of the Whole.

BUDGET PRINCIPLES

The 2026-27 Adopted Budget allocates our projected resources to achieve the College's vision, mission, and strategic goals and objectives to meet personnel needs to deliver robust services that result in addressing student need and removing systemic barriers that depress student demand, and to meet our contractual obligations.

The following principles serve as a guide in the development of the College's annual budget. This budget was developed through a process that involved input from the Board of Trustees, the Chancellor, Chancellor's Cabinet, and participatory governance groups made up of students, faculty, classified professionals and administrators.

Guiding Principles

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

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

STUDENT CENTERED FUNDING FORMULA (SCFF)

The Student-Centered Funding Formula, in part, determines how community colleges are funded based on how well a college's students are succeeding. Through the formula, California's community colleges receive state funding by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the number of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include the number of students:
 - earning associate degrees and credit certificates,
 - transferring to four-year colleges and universities,
 - completing transfer-level math and English within their first year,
 - completing nine or more career education units, and
 - attaining the regional living wage.

New Funding Floor: Beginning in 2025–26, each district's funding floor is set at its 2024–25 funding level. Districts will be funded at either their SCFF-generated amount or their floor, whichever is higher. Unlike the previous hold harmless provision, this floor does not grow with cumulative COLAs over time. The SCFF metrics align with the goals outlined in California Community Colleges' Vision 2030, supporting student success and equitable funding across the system.

San Francisco Community College District – FY27 Adopted Budget

SCFF CALCULATIONS

San Francisco CCD – 2027 Adopted Budget SCFF Calculation

Category	Item	FTES / Headcount / Outcomes	Rate	2026-27 Total
Base Allocation	Basic Allocation			21,414,093
Credit FTES: P2 Enrollment	P2 Enrollment	11,759	5,693	66,945,966
	Incarcerated Credit	11	7,978	84,648
	Special Admit	96	7,978	762,630
	CDCP	2,979	7,923	23,602,199
	Non Credit	707	4,764	3,367,148
	Subtotal	15,551.23		116,176,685
Non-Credit FTES				
	Total	15,551.23		116,176,685
Supplemental Allocation	Pell Grant Recipients	7,231	1,336	9,660,332
	AB540 Students	617	1,336	824,287
	California Promise Grant Recipients	10,716	1,336	14,316,148
	Total	18,564		24,800,768
Student Success Allocation	Associate Degrees	821.58	2,363	1,941,638
All Students:	Associate Degrees for Transfer	367	3,151	1,156,439
	Credit Certificates	1,106.33	1,576	1,743,056
	Nine or More CTE Units	3,293.67	788	2,594,620
	Transfer	876.33	1,182	1,035,511
	Transfer Level Math and English	569	1,576	896,476
	Achieved Regional Living Wage	3,558.34	788	2,803,116
	Subtotal	10,592.25		12,170,856
Pell Grant Recipients Bonus:	Associate Degrees	340.67	894	304,616
	Associate Degrees for Transfer	197.67	1,192	235,664
	Credit Certificates	417.33	596	248,774
	Nine or More CTE Units	1,143.67	298	340,870
	Transfer	406	447	181,514
	Transfer Level Math and English	213.67	596	127,302
	Achieved Regional Living Wage	575	298	171,378
	Subtotal	3,294.01		1,610,119
California Promise Grant Recipients Bonus:	Associate Degrees	514	596	306,400
	Associate Degrees for Transfer	265	795	210,625
	Credit Certificates	649	397	257,917
	Nine or More CTE Units	1,778.33	199	353,360
	Transfer	560.33	298	167,006
	Transfer Level Math and English	268.33	397	106,636
	Achieved Regional Living Wage	1,096.33	199	217,844
	Subtotal	5,131.32		1,619,788
	Total	19,017.58		15,400,762
	Total SCFF before Hold Harmless			156,378,216
	Hold Harmless Funding			12,734,141
	Total Computation Revenues 2026-27			169,112,357

SCFF Revenue History and COLA Schedule

Description	COLA %	Amount
Total Computation Revenue 2017-2018		128,356,691
Cola 2018-2019	2.71%	3,478,466
Total Computation Revenue 2018-2019		131,835,157
Cola 2019-2020	3.26%	4,297,826
Total Computation 2019-2020		136,132,983
Cola 2021-2022	5.07%	6,901,942
Total Computation Revenue 2021-2022		143,034,926
Cola and Base and Basic Increase 2022-23	6.56%	9,383,091
Total Computation Revenue 2022-2023		152,418,017
Schedule C		
Cola 2023-24	8.22%	12,528,761
Total Computation Revenue 2023-2024		164,946,778
Cola 2024-25	1.07%	1,764,931
Total Computation Revenue 2024-25		166,711,708
Cola 2025-26	0.00%	0
Total Computation Revenue 2025-26		166,711,708
Cola 2026-27	1.44%	2,400,649
Total Computation Revenue 2026-27		169,112,357

San Francisco Community College District – FY27 Adopted Budget

MULTI-YEAR PROJECTION(S)

Category	FY 2025-26 Unaudited	FY 2026-27 Adopted	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
REVENUE					
State Revenues	\$ 120,449,576	\$ 109,697,548	\$ 109,697,548	\$ 106,991,750	\$ 106,991,750
Local Revenues	90,335,139	97,748,923	97,748,923	97,748,923	97,748,923
Transfers In	2,564,611	0	0	0	0
Total Revenue	\$ 213,349,328	\$ 207,446,474	\$ 207,446,471	\$ 204,740,673	\$ 204,740,673
EXPENDITURES					
Academic Salaries	71,537,800	73,147,909	74,610,867	76,103,084	77,625,146
Classified Salaries	40,818,827	47,209,535	48,153,726	49,116,800	50,099,136
Benefits	53,617,218	61,710,492	65,068,673	68,532,060	72,105,038
Supplies & Materials	1,053,639	1,377,620	1,405,172	1,433,276	1,461,941
Services & Other Operating	15,046,825	18,200,335	19,492,559	20,814,154	22,156,667
Equipment	254,263	895,589	895,589	895,589	895,589
Total Expenditures	\$ 182,328,570	\$ 202,541,480	\$ 209,626,586	\$ 216,894,964	\$ 224,343,518
Transfers Out	12,614,287	4,616,508	4,400,000	4,400,000	4,400,000
Total Expenditures, Transfers Out & Unallocated Costs	\$ 194,942,857	\$ 207,157,988	\$ 214,026,586	\$ 221,294,964	\$ 228,743,518
Excess of Revenue Over Expenditures	\$ 18,406,471	\$ 288,487	\$ (6,580,115)	\$ (16,554,290)	\$ (24,002,844)
Beginning Fund Balance	53,503,484	71,909,955	72,198,441	65,618,326	49,064,036
ENDING FUND BALANCE	\$ 71,909,955	\$ 72,198,441	\$ 65,618,326	\$ 49,064,036	\$ 25,061,192
Ending Fund Balance %	36.89%	34.85%	30.66%	22.17%	10.96%

MULTI-YR. BUDGET ASSUMPTIONS

- Annual SCFF revenues of \$169.1M throughout the projection period (FY 2026-27 through FY 2029-30).
- COLA: 4.31% in FY27, 3.06% in FY28, 3.34% in FY29, and 3.14% in FY30.
- 0.0% deficit factor in FY 2026-27 and FY 2027-28; 1.6% deficit factor in FY 2028-29 and FY 2029-30.
- 2% enrollment growth annually from FY 2026-27 through FY 2029-30.
- Parcel Tax assumes generating approximately \$19.8M annually.
- Sales Tax revenues projected at \$14.0M in FY27 and \$14.5M annually in FY28 through FY30.
- Annual 2% Step/Column increases beginning FY 2027-28 through FY 2029-30.
- Annual Health & Welfare benefit increases of 6.0% beginning FY 2027-28 through FY 2029-30.
- Supplies inflation assumptions of 2.0% in FY28, 3.0% in FY29, and 5.0% in FY30.
- Gas/Electric utility increases of 13.7% in FY27, 12.1% in FY28, 10.8% in FY29, and 9.5% in FY30.
- Water/Sewer increases of 12.5% in FY27 and 12.3% annually in FY28 through FY30.
- Annual increases of 2.0% for software licenses beginning FY 2027-28.
- Annual increases of 2.0% for other operating expenditures beginning FY 2027-28.
- Other operating expenditures reflect a blended increase rate of 7.10% in FY28, 6.78% in FY29, and 6.45% in FY30.
- Parcel Tax consulting and marketing costs of \$250,000 in FY27 and FY28.
- Parcel Tax election costs of \$500,000 in FY28.
- Trustee Election costs budgeted at \$1,000,000 in FY27 and FY29.
- Legal expenditures budgeted at \$1,000,000 in FY27, \$750,000 in FY28, \$650,000 in FY29, and \$500,000 in FY30.
- SF Building and Construction Trades Council Union is currently under negotiations; no additional salary increases are included in the budget projections at this time.

FISCAL YEAR 2026–27 ADOPTED BUDGET

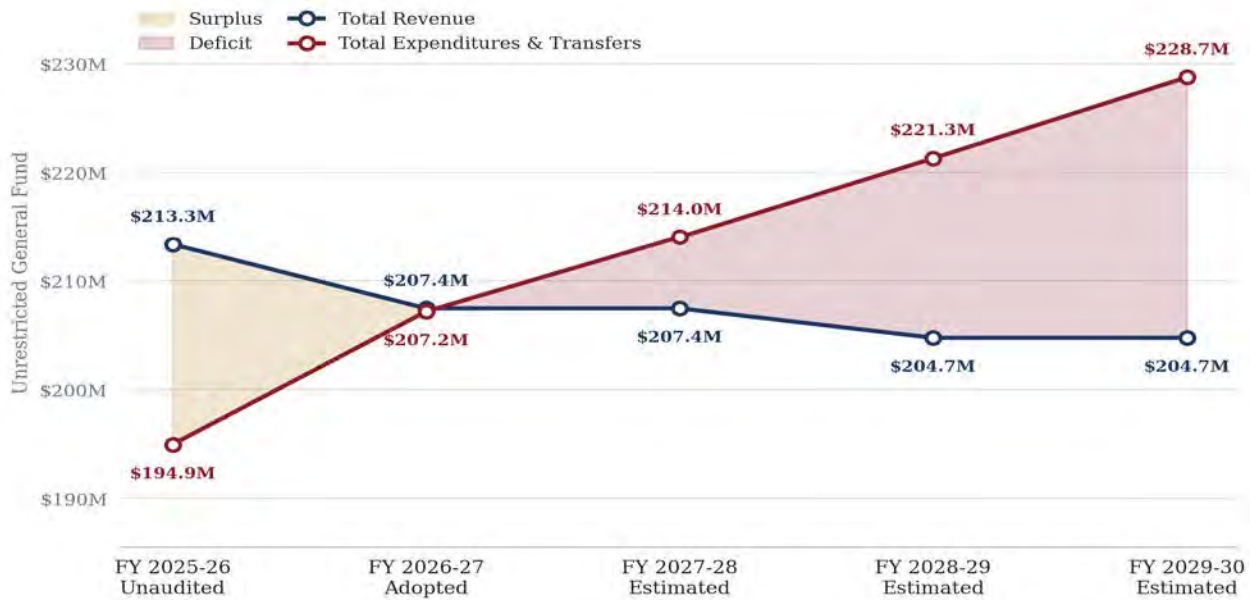
The Fiscal Year 2026–27 Adopted Budget serves as the primary financial plan for the San Francisco Community College District. This budget outlines the strategic allocation of resources to support academic excellence, student equity, and long-term institutional stability. It balances local revenue projections with California's community college funding formula to ensure the continuous delivery of high-quality, accessible higher education across all citywide centers.

San Francisco Community College District – FY27 Adopted Budget

Revenue vs. Expenditures

Multi-Year Projection — Revenue vs. Expenditures

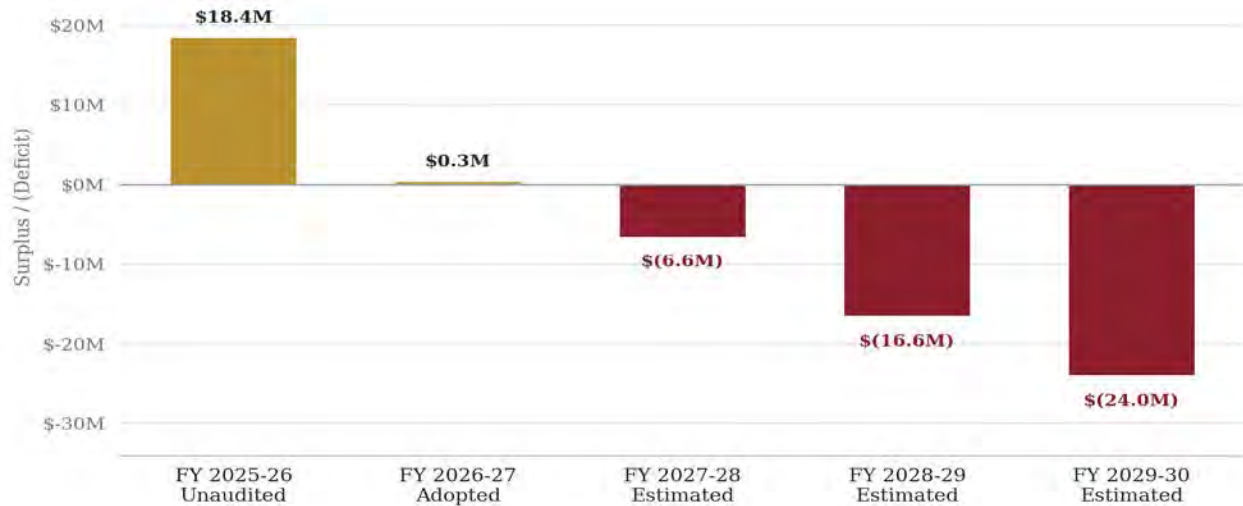
San Francisco Community College District · Unrestricted General Fund



Surplus / (Deficit)

Multi-Year Projection — Surplus / (Deficit)

San Francisco Community College District · Unrestricted General Fund



San Francisco Community College District – FY27 Adopted Budget

SUMMARY OF FUNDS - REVENUES

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27
GENERAL	\$ 184,681,659	\$ 208,426,268	\$ 212,005,140	\$ 213,349,328	\$ 207,446,474
RESTRICTED	38,309,229	44,522,444	54,182,047	48,792,642	88,823,236
TOTAL GENERAL FUND	222,990,888	252,948,712	266,187,187	262,141,970	296,269,710
PARCEL TAX	19,679,801	19,691,304	19,721,389	19,823,446	19,823,446
DEPARTMENTAL FUND	314,010	322,780	493,065	315,308	297,695
CHILD DEVELOPMENT	966,524	1,014,003	1,005,095	1,601,612	2,029,088
CAFETERIA	848,581	984,566	1,083,607	1,195,057	1,148,613
CAPITAL OUTLAY	5,461,782	5,082,953	8,938,436	8,961,273	8,628,797
2020 PROPOSITION A	9,234,637	282,925,140	21,301,892	18,695,298	14,628,797
BOOKSTORE	438,049	396,697	487,318	497,166	534,000
SELF-INSURANCE	6,000,000	1,941,374	4,100,000	4,000,000	5,000,000
RETIREMENT HEALTH TRUST	8,085,555	5,577,711	3,871,752	4,700,774	4,700,000
FINANCIAL AID	17,443,426	20,300,970	26,980,618	33,868,870	34,884,961
STUDENT FIDUCIARY FUNDS	297,420	301,715	490,464	351,454	257,750
SCHOLARSHIP	1,428,650	1,964,979	1,764,706	1,537,631	1,583,760
ACCOMODATION/AGENCY FUND	13,882	40,365	69,010	56,659	60,000
TOTAL OTHER FUNDS	70,212,315	340,544,557	90,307,352	95,604,548	93,576,906
TOTAL REVENUE	\$ 293,203,203	\$ 593,493,269	\$ 356,494,539	\$ 357,746,518	\$ 389,846,616

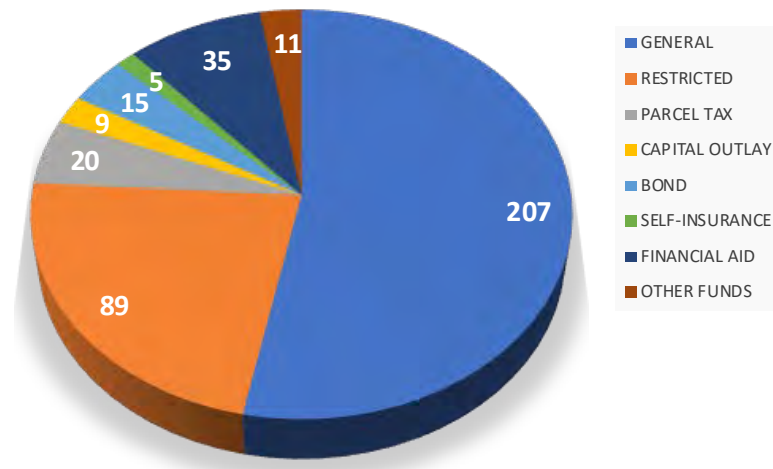
San Francisco Community College District – FY27 Adopted Budget

SUMMARY OF FUNDS - EXPENDITURES

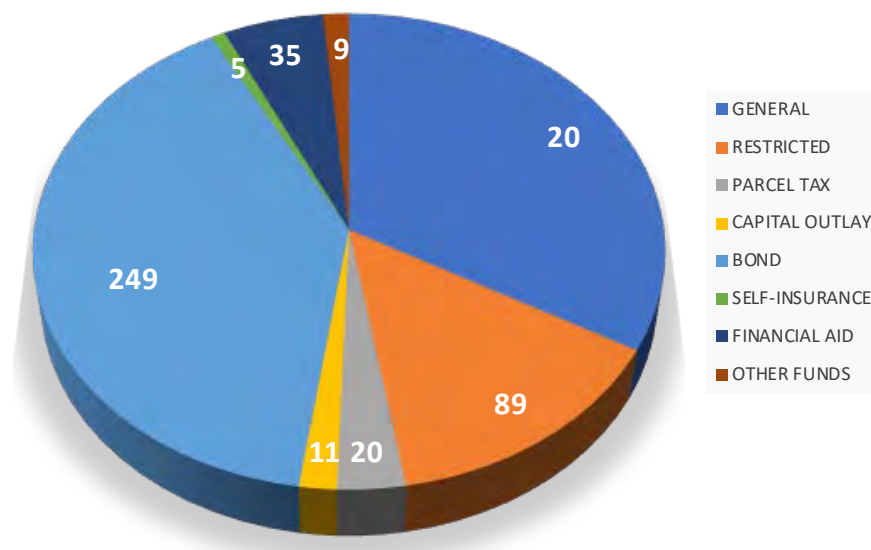
Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27
GENERAL	\$ 179,048,929	\$ 196,178,674	\$ 191,885,501	\$ 194,942,857	\$ 207,157,988
RESTRICTED	35,653,050	45,953,338	54,139,181	48,787,640	88,823,236
TOTAL GENERAL FUND	214,701,979	242,132,012	246,024,683	243,730,497	295,981,223
PARCEL TAX	19,679,999	19,691,305	19,721,389	19,823,447	19,823,447
DEPARTMENTAL FUND	286,126	253,662	254,265	245,912	169,360
CHILD DEVELOPMENT	1,044,827	1,005,607	1,004,183	1,109,932	2,029,088
CAFETERIA	848,581	984,566	1,083,607	1,195,057	1,148,613
CAPITAL OUTLAY	1,277,227	11,827,523	5,575,263	6,123,508	11,418,053
2020 PROPOSITION A	65,788,525	144,510,894	91,895,023	62,890,770	248,773,318
BOOKSTORE	438,049	396,697	487,318	497,166	534,000
SELF-INSURANCE	2,040,400	3,469,752	4,078,945	3,852,466	4,670,531
RETIREMENT HEALTH TRUST	12,980,583	3,692,933	3,635,409	4,400,774	4,400,000
FINANCIAL AID	18,260,470	21,007,048	25,974,987	34,013,707	35,033,699
STUDENT FIDUCIARY FUNDS	249,007	243,129	253,832	370,300	377,397
SCHOLARSHIP	1,198,381	1,458,420	1,550,576	1,438,709	1,481,871
ACCOMODATION/AGENCY FUND	24,810	25,808	16,953	20,189	3,200
TOTAL OTHER FUNDS	124,116,986	208,567,343	155,531,751	135,981,938	329,862,576
TOTAL EXPENDITURES	\$ 338,818,965	\$ 450,699,356	\$ 401,556,434	\$ 379,712,435	\$ 625,843,800

San Francisco Community College District – FY27 Adopted Budget

SUMMARY OF FUNDS - REVENUES- \$390M (in million(s))



SUMMARY OF FUNDS - EXPENDITURES - \$626 M (in million(s))



Note: Bond proceeds were received in FY 2023–24; however, the related expenditures occurred in FY 2025–26. As a result, the timing of revenues and expenditures is reflected in different fiscal years.

FY27 BUDGET ASSUMPTIONS

To build the FY27 Adopted Budget, several assumptions were utilized, incorporating information about the fiscal environment at the College, local, state and national levels. Those assumptions are detailed below:

General Assumptions

- 2% Enrollment and revenue growth- No effect in State Revenue projection.
- Free City Program funding: \$9.3 million
- The District will improve its financial outlook by increasing enrollment at Mission, John Adams, and Chinatown Centers, aiming to reach large center funding within two years (approximately 800 FTES) and avoid a projected \$3 million loss by 2026–27. Strategies include:
 - o Focused recruitment and retention
 - o Expanded non-credit course offerings
 - o Reassessment of low-enrolled classes and reallocation of resources to higher-productivity sections
 - o Dual enrollments
 - o Justice impacted students
- Compliance with the 50% law

Major Revenue Assumptions

- 4.31% Cost-of-Living adjustment (COLA); 2.87% statutory COLA, 1.4% discretionary COLA
- SCFF is fully funded \$169.1 million
- No deficit factor
- \$14 million in Sales Tax Revenues
- \$19.8 million in Parcel Tax Revenues
- \$0.5 million in General Fund Indirect Costs
- \$5.3 million in Non-Resident Fees
- Enrollment Fees: \$46/unit; Non-Resident Tuition \$400/unit

Other Revenues

- Mandated Costs Block Grant: \$36.46/FTES
- State Lottery Revenues: \$198/FTES (unrestricted); \$86/FTES (restricted)

Major Expenditure Assumptions

- Salary Step & Column Increase of 2% for faculty, SEIU, Unrepresented, and Administrators.
- No Salary Increase of for faculty, SEIU, Unrepresented, and Administrators or any bargaining units.
- Adjunct/Overload budgets increases: 5.8%
- Benefits increase: 5.69% blended rate
- Gas/Electric rate increases: 13.7%
- Water/Sewer increases :12.5%
- Trustee Election \$1 Million

GENERAL FUND-UNRESTRICTED FUND SUMMARY

UNRESTRICTED GENERAL FUND

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 96,995,503	\$ 104,850,413	\$ 112,787,668	\$ 120,449,576	\$ 109,697,548	-9%
Local Revenues	87,323,902	92,892,977	92,271,717	90,335,139	97,748,923	8%
Transfers In	362,253	10,682,879	6,945,754	2,564,611	0	
Total Revenue	\$ 184,681,659	\$ 208,426,268	\$ 212,005,140	\$ 213,349,328	\$ 207,446,474	-3%
EXPENDITURES						
Academic Salaries	63,082,101	77,903,288	74,089,919	71,537,800	73,147,909	2%
Classified Salaries	35,213,156	39,438,735	39,935,211	40,818,827	47,209,535	16%
Benefits	52,024,710	58,956,290	55,239,838	53,617,218	61,710,492	15%
Supplies & Materials	857,779	824,435	901,447	1,053,639	1,377,620	31%
Services & Other Operating	13,799,953	11,981,954	15,230,055	15,046,825	18,200,335	21%
Equipment	363,176	181,537	550,134	254,263	895,589	0%
Total Expenditures	\$ 165,340,875	\$ 189,286,238	\$ 185,946,604	\$ 182,328,570	\$ 202,541,480	11%
Transfers Out	13,708,054	6,892,437	5,938,898	12,614,287	4,616,508	-63%
Out/Unallocated Costs	179,048,929	196,178,674	191,885,501	194,942,857	207,157,988	6%
Year End Adjustments		(13,210,557)	2,076,247	0	0	
Excess of Revenue Over Expenditures	\$ 5,632,730	\$ 12,247,594	\$ 20,119,639	\$ 18,406,471	\$ 288,487	-98%
Beginning Fund Balance	26,637,831	19,060,004	33,383,845	53,503,484	71,909,955	34%
ENDING FUND BALANCE	\$ 19,060,004	\$ 33,383,845	\$ 53,503,484	\$ 71,909,955	\$ 72,198,441	0%
ENDING FUND BALANCE %	10.65%	17.02%	27.88%	36.89%	34.85%	
Mission Lease	0	8,400,000	8,244,446	0	0	
ENDING FUND BALANCE	\$ 19,060,004	\$ 24,983,845	\$ 45,259,038	\$ 71,909,955	\$ 72,198,441	
ENDING FUND BALANCE %	10.65%	12.74%	23.89%	36.89%	34.85%	

GENERAL FUND-UNRESTRICTED FUND DETAIL

UNRESTRICTED GENERAL FUND

REVENUE AND EXPENDITURE REPORT DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8611	State General Apportionment	\$ 77,689,398	\$ 78,554,593	\$ 70,407,718	\$ 66,990,081	\$ 69,405,968	4%
8611A	Prior YR Corrections-St Apportion	(5,981,480)	(643,042)	1,850,701	8,118,022	0	-100%
8611E	SGA 2% Enrollment Fee Allowance	108,322	102,562	114,762	114,174	114,174	0%
8612	Apprenticeship Allow	501,336	320,717	322,967	370,251	368,815	0%
8618	Part time Faculty Allocation	314,206	309,675	345,642	349,948	309,675	-12%
8618C	Part time Faculty Health Benefit Reimbursement	0	0	1,670,628	2,046,125	2,046,000	0%
8618A	Part-Time Faculty Office Hours	0	0	180,678	71,478	275,000	285%
8619	Full Time Faculty Hiring	4,720,332	2,360,166	2,360,166	2,360,166	2,360,166	0%
8630	EPA Revenues	9,826,620	13,468,263	25,093,389	29,736,243	24,506,250	-18%
8671	Homeowner's Prop Tax Relief	80,203	80,839	81,444	81,985	85,000	4%
8681	ST Lottery Proceeds	2,990,787	3,734,266	3,120,416	2,979,816	2,945,000	-1%
8691	ST Mandated Costs	412,830	570,496	553,533	545,661	581,500	7%
8699	Other Misc ST Revenues	6,332,950	5,991,878	6,685,625	6,685,625	6,700,000	0%
	State Revenues Total	96,995,503	104,850,413	112,787,668	120,449,576	109,697,548	-9%
8811	Tax Allocation, Secured Roll	40,475,296	41,557,922	41,795,561	43,781,011	44,300,000	1%
8812	Tax Allocation, Supplemental Roll	1,083,725	763,007	304,921	189,973	300,000	58%
8813	Tax Allocation, Unsecured Roll	1,935,312	1,939,658	1,895,040	1,673,853	4,200,000	151%
8816	Prior year taxes	(572,611)	(983,839)	(1,409,255)	(1,867,303)	(3,900,000)	109%
8817	ERAF	11,514,060	14,704,823	12,605,601	11,676,017	14,406,469	23%
8818	Redevelopment AB 1290	839,348	896,844	892,656	770,994	900,000	17%
8819	Prop Tax Rev-Voted Indebtedness- P39 Change	3,040,744	3,119,428	3,194,956	2,704,885	2,100,000	-22%
8819B	Prop Tax Rev-Voted Indebtedness- P39			(297)	0	0	0%
8821	Cont, Gifts, Endowments	1,000	0	0	0	0	0%
8823	City College Foundation				13,000	0	-100%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
8826	Other Non-Profit Contributions				500	1,000	100%
8827	Save A Class Donation	25,347	664	501	335	500	49%
8831	Contract Instructional Serv	517,096	914,357	1,191,262	485,448	556,300	15%
8832	SF City Sub-Contracts			196,174	0	0	0%
8851	Rentals/Leases	12,072	57,447	247,288	380,766	460,000	21%
8861	Interest/Invest Inc	538,096	1,672,165	1,650,115	1,098,538	1,000,000	-9%
8833	Other Contract Services					570,136	
8872	Community Service Classes	175,551	166,265	206,836	0	300,000	0%
8874	Enrollment	0	0	0	0	0	0%
8879	Student Records	285	210	105	360	100	-72%
8889	Other Student Fees	10,338	82,562	33,000	19,350	15,000	-22%
8891	Other Local Revenues	16,525	(34)	12,088	97,370	163,103	68%
8892	Traffic Fines	4,723	7,605	10,167	6,897	10,000	45%
8895	Sales Taxes (Prop A)	14,641,899	12,405,161	13,733,131	13,261,187	14,000,000	6%
8899	Perk-OE-Late charges-7/87			1,565	109	0	-100%
8866A	Enrollment Fees-Summer	1,184,247	1,218,425	1,278,179	1,251,016	1,284,684	3%
8866B	Enrollment Fees-Fall	6,343,745	6,684,329	6,899,772	7,165,122	7,455,246	4%
8866C	Enrollment Fees-Spring	6,379,165	6,781,205	7,051,570	7,235,915	7,827,695	8%
8866D	Enrollment Fees-PY	(8,331)	3,401	(32,660)	(3,795)	0	-100%
8867D	Enroll BOGG-PY	143	0	(138)	0	0	0%
8867J	CA Dream Act BOG PY			874	0	0	0%
8867L	BOG A Waiver Summer	0	0	(138)	0	0	0%
8867M	BOG A Waiver Fall	0	(414)	(138)	0	0	0%
8867N	BOG A Waiver Spring	(552)	(414)	(322)	0	0	0%
8867O	BOG B Waiver Summer	(231,150)	(230,943)	(319,079)	(600,024)	(230,943)	-62%
8867P	BOG B Waiver Fall	(1,559,952)	(1,385,819)	(1,257,870)	(1,367,189)	(1,385,819)	1%
8867Q	BOG B Waiver Spring	(1,547,693)	(1,464,502)	(1,288,138)	(1,735,120)	(1,413,281)	-19%
8867R	BOG C Waiver Summer	(190,003)	(176,157)	(194,580)	(300,886)	(176,157)	-41%
8867S	BOG C Waiver Fall	(1,064,969)	(1,232,179)	(1,696,158)	(1,233,883)	(1,232,179)	0%
8867T	BOG C Waiver Spring	(994,980)	(1,162,052)	(1,708,555)	(1,296,648)	(1,162,052)	-10%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
8867U	BOG S Waiver Summer	0	0	0	0	0	0%
8867V	BOG S Waiver Fall	(1,380)	(690)	0	(1,633)	0	-100%
8867W	BOG S Waiver Spring	(1,564)	(690)	(276)	(1,472)	(20,677)	1305%
8867X	BOG Waivers PY	(20,677)	(50,414)	(17,710)	414	0	-100%
8868A	Non-Resident Fees-Summer	638,798	690,761	838,999	805,243	864,169	7%
8868B	Non-Resident Fees-Fall	3,998,810	5,265,822	5,657,813	5,960,828	5,849,920	-2%
8868C	Non-Resident Fees-Spring	4,098,715	5,157,885	5,455,828	5,729,228	5,669,371	-1%
8868D	Non-Resident Fees-PY	(153,458)	(181,594)	(126,450)	(32,878)	(124,712)	279%
8868F	AB540 SUMMER	(157,035)	(209,967)	(247,051)	(301,600)	(254,463)	-16%
8868G	AB540 FALL	(1,078,075)	(1,516,846)	(1,671,299)	(1,766,968)	(1,721,438)	-3%
8868H	AB540 SPRING	(956,348)	(1,308,311)	(1,496,110)	(1,707,952)	(1,535,348)	-10%
8868I	AB540 PR YR ADJ's	(41,521)	(65,513)	(56,852)	(16,461)	(56,558)	244%
8868L	SB 150/AB 2364 HS Exptn SU	(82,360)	(4,296)	(93,177)	(83,200)	(95,972)	15%
8868M	SB 150/AB 2364 HS Exptn FL	(117,595)	(12,530)	(171,535)	(277,400)	(176,681)	-36%
8868N	SB 150/AB 2364 HS Exptn SP	(108,605)	(50,478)	(191,835)	(257,614)	(195,917)	-24%
8868O	SB 150/AB 2364 HS Exptn PY	(5,373)	(9,313)	281	(3,415)	473	-114%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(171,390)	(232,432)	(283,794)	(213,200)	(292,308)	37%
8868R	AB 13 Exmptn NRT for Veterans-FL	(902,190)	(1,388,861)	(1,301,839)	(1,299,490)	(1,340,894)	3%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,115,920)	(1,338,204)	(1,188,768)	(1,239,472)	(1,208,749)	-2%
8868T	AB 13 Exmptn NRT for Veterans-PY	(26,422)	(12,519)	(8,914)	0	(9,181)	0%
8868V	AB 343 Exmptn NRT -Summer	0	(895)	0	200	0	-100%
8868W	AB 343 Exmptn NRT Fall	0	(22,554)	(17,864)	(33,000)	0	-100%
8868Y	AB 343 Exmptn NRT PY	0	0	2,148	0	(18,400)	0%
8868Z	AB 343 Exmptn NRT Spring	(7,830)	(18,616)	(39,991)	(7,200)	(41,400)	475%
8876A	Health Service Fees-Summer	82,624	85,472	92,704	90,976	90,976	0%
8876B	Health Services-Fall	338,980	356,120	389,560	518,833	518,880	0%
8876C	Health Service Fees-Spring	347,440	360,200	395,320	521,993	523,505	0%
8876D	Health Service Fees-PY	(361)	74	(80)	0	(40)	0%
8876I	Health Service Fees-BOGG-PY	11	0	0	0	0	0%
8876K	Health Fee Waivers-Summer	(240)	0	(880)	0	(816)	0%
8876L	Health Fee Waivers-Fall	(20)	(320)	(1,020)	0	(2,376)	0%
8876M	Health Fee Waivers-Spring	(20)	(780)	(1,100)	0	(1,680)	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
8876N	Health Fee Waivers-PY		(180)	0	0	0	0%
8881A	Parking Fees-Summer	0	0	0	0	0	0%
8881B	Parking Fees-Fall	0	0	0	0	0	0%
8881C	Parking Fees-Spring	0	0	0	0	0	0%
8881F	Parking Fees FA-Fall	0	0	0	0	0	0%
8881G	Parking Fees FA-Spring	0	0	0	0	0	0%
8885A	ESLIP - Summer	650	0	0	0	0	0%
8885B	ESLIP - Fall	58,290	83,240	70,870	91,640	(19,453)	-121%
8885C	ESLIP - Spring	88,025	93,625	119,570	0	20,965	0%
8886D	Exempt NRT Cap Out PY AB 13	0	0	0	0	0	0%
8889A	Student Credit Bal Adjmt	1	209	7	0	0	0%
8893I	Miscellaneous Income	47,853	56,943	150,604	42,303	52,614	24%
8893N	PY Credit/Refunds	50	0	0	0	17	0%
8950	F & A Recoveries	0	827,190	720,525	408,640	925,294	126%
8893L	Vending Machines	3,562	2,316	0	0	0	0%
Local Revenues Total		87,323,902	92,892,977	92,271,717	90,335,139	97,748,923	0
8981	Transfer in - General Unrestricted	780	304	0	0	0	0%
8982	Transfer in - General Restricted	361,474	2,282,574	6,945,754	0	0	0%
8985	Transfer in - Capital Projects	0	8,400,000	0	0	0	0%
8995	Transfer in-Internally Designtd Fnd				0	0	0%
8994	Transfer in-Bond Fund	0	0	0	2,564,611	0	-100%
Transfers in/Recoveries Total		362,253	10,682,879	6,945,754	2,564,611	0	-100%
TOTAL REVENUE		\$ 184,681,659	\$ 208,426,268	\$ 212,005,139	\$ 213,349,326	\$ 207,446,471	-3%
EXPENDITURES							
1120	Full-Time Instructional Faculty	32,747,327	38,362,975	34,828,631	32,827,013	33,701,713	3%
1129	Faculty-Long Term Substitutes	84,578	84,191	154,560	192,807	174,705	-9%
1210	Administrators	5,760,210	7,648,977	6,815,373	4,373,404	3,977,507	-9%
1220	FT Non-teaching School	2,000,274	2,621,653	2,156,728	1,960,913	2,417,279	23%
1230	Full-Time Librarians	133,765	140,530	(12,990)	12,744	129,993	920%
1240	Full-Time Counselors	1,136,282	1,660,655	1,401,358	1,379,464	1,287,737	-7%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
1250	Full-Time Student Health	256,465	304,749	281,878	275,222	316,492	15%
1280	FT Non-teaching School	3,189,559	3,156,393	2,896,391	3,103,846	3,057,120	-2%
1322	Faculty-Regular Hours	261,305	376,181	364,892	310,272	234,000	-25%
1323	Part-Time Instructional Faculty	11,437,744	15,940,141	18,453,926	20,239,042	21,293,687	5%
1324	PT Instructional Faculty - Summer	401,246	370,967	763	0	0	0%
1325	Faculty - Day to Day Substitutes	337,255	653,298	436,898	450,577	79,675	-82%
1333	Full-Time Instructional Extra Pay	2,028,369	2,978,287	3,248,487	3,563,989	3,523,552	-1%
1422	PT and PX Noninstructional	2,126,120	2,492,348	2,077,494	2,179,792	2,226,540	2%
1423	Part-time Office Hours	1,094,851	790,196	294,577	306,057	0	-100%
1424	PT and PX Noninstructional - Summer	3,129	36,774	0	428	0	-100%
1432	PT and PX Librarians	0	59,884	580,568	0	527,841	0%
1434	Librarians-Sum/Int	5,500	1,818	0	0	0	0%
1442	PT and PX Counselors	0	23,582	0	137,214	132,558	-3%
1444	Counselors-Sum/Int	0	3,185	0	0	0	0%
1452	PT and PX Student Health	2,490	34,027	67,845	169,599	16,474	-90%
1484	Supervisors-Stipends	68,006	131,656	42,538	55,417	51,037	-8%
1990	Grievance-Acad Settle	7,626	30,820	0	0	0	0%
	Certificated Salaries Total	63,082,101	77,903,288	74,089,919	71,537,800	73,147,909	0
2000	Budget-Classified Salaries		0	0	7,056	0	0%
2110	Classified-Reg	29,068,583	32,426,491	33,021,842	31,951,859	36,851,263	15%
2111	Classified-Managers				2,829,918	3,830,039	35%
2115	Governing Board	43,138	33,602	47,162	46,706	48,960	5%
2210	Instructional Aides-Reg	2,680,735	2,997,958	3,059,627	2,245,458	3,218,695	43%
2330	Classified-NI Temp	1,679,858	1,720,589	1,505,628	1,137,673	957,950	-16%
2334	Classified-Sum/Int	0	0	0	0	0	0%
2370	Classified-NI Coll Aide	613,145	726,184	708,060	1,127,963	794,573	-30%
2374	Classified-Summer Lab Aide	24,062	56,333	82,589	94,284	69,492	-26%
2375	Classified-NI Coll Aide WK Stdy	5,929	19,488	15,280	3,475	15,160	336%
2380	Classified-Overtime	565,117	911,927	1,054,388	941,499	1,046,104	11%
2390	Classified-NI Cafeteria	0	37,591	26,978	701	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
2410	Instructional Aides-Non Reg Temp	532,589	503,755	390,141	374,264	377,298	1%
2888	P-Share Time	0	4,818	461	65,028	0	
2990	Grievance-Class Settle		0	16,000	0	0	0%
	Classified Salaries Total	35,213,156	39,438,735	39,935,211	40,818,827	47,209,535	16%
3000	Fringe Benefits-Budget Only					65,408	
3101	STRS	2,488	2,485	2,394	1,224	2,000	63%
3102	STRS - Administrators	584,730	782,999	678,210	729,832	767,361	5%
3109	STRS - Certificated	15,210,791	17,056,963	16,790,929	16,384,806	17,803,380	9%
3205	PERS - Classified SEIU	409,741	496,641	487,798	513,354	479,885	-7%
3302	OASDI - Administrators	235,168	180,815	135,685	173,089	0	-100%
3303	OASDI- Stationary Engineers	85,317	90,727	100,010	101,902	189,945	86%
3304	OASDI - Classified Managers	11,612	11,763	5,124	0	235,784	
3305	OASDI - Classified SEIU	1,683,137	1,910,773	1,887,478	1,740,849	2,475,621	42%
3306	OASDI - Crafts	87,104	88,440	128,498	142,880	0	-100%
3307	OASDI - Governing Board	2,511	2,015	2,872	2,863	3,036	6%
3309	OASDI - Certificated	89,302	109,448	108,342	118,946	0	-100%
3322	Medicare - Administrators	77,025	102,931	93,391	103,520	65,260	-37%
3323	Medicare - Stationary Engineers	19,953	21,449	23,839	24,205	41,454	71%
3324	Medicare - Classified Managers	3,162	3,255	2,258	0	50,661	
3325	Medicare - Classified SEIU	429,850	477,515	473,659	436,211	559,661	28%
3326	Medicare - Crafts	20,502	24,642	30,712	33,980	36,771	8%
3327	Medicare - Governing Board	587	471	672	670	710	6%
3329	Medicare - Certificated	792,838	979,950	935,290	934,944	999,700	7%
3402	Health Plan - Administrators	390,893	459,521	448,139	536,317	347,805	-35%
3403	Health Plan - Stationary Engineers	106,294	123,697	145,851	153,579	214,650	40%
3404	Health Plan - Classified Managers	16,377	10,048	5,442	0	285,223	0%
3405	Health Plan - Classified SEIU	3,492,473	3,945,839	4,086,098	4,002,029	5,139,363	28%
3406	Health Plan - Crafts	161,216	164,591	252,610	307,195	325,299	6%
3407	Health Plan - Governing Board	38,556	28,379	24,881	20,438	54,418	166%
3409	Health Plan - Certificated	5,498,227	6,100,668	6,613,257	6,849,576	7,798,416	14%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3422	Dental - Administrators	51,813	59,140	52,556	55,684	41,400	-26%
3423	Dental - Stationary Engineers	18,074	21,009	21,456	18,774	19,800	5%
3424	Dental - Classified Managers	2,384	1,937	1,192	0	36,000	0%
3425	Dental - Classified SEIU	556,865	608,918	568,416	479,896	631,533	32%
3426	Dental - Crafts	23,334	25,092	30,843	31,588	39,600	25%
3427	Dental - Governing Board	7,450	5,811	5,811	4,023	7,200	79%
3429	Dental - Certificated	794,519	827,652	832,545	799,160	909,839	14%
3432	Life Insurance - Administrators	3,012	3,593	3,274	3,426	2,330	-32%
3433	Life Insurance - Stationary Engineer	1,070	1,297	1,277	1,170	1,600	37%
3434	Life Insurance - Classified Manager	140	120	74	0	2,210	0%
3435	Life Insurance - Classified SEIU	32,681	37,310	34,787	29,435	38,290	30%
3436	Life Insurance - Crafts	1,382	1,554	1,904	1,969	2,400	22%
3437	Life Insurance - Governing Board	612	658	520	405	800	98%
3439	Life Insurance - Certificated	35,929	36,116	34,241	32,378	54,580	69%
3461	Pay as you go OPEB	10,262,634	10,394,781	10,781,737	10,910,582	12,220,000	12%
3502	SUI - Administrators	27,301	11,148	3,252	3,597	2,042	-43%
3503	SUI - Stationary Engineers	6,356	2,643	861	861	102	-88%
3504	SUI - Classified Managers	1,139	376	71	0	1,901	0%
3505	SUI - Classified SEIU	146,951	55,078	18,831	15,786	21,167	34%
3506	SUI - Crafts	7,270	1,980	1,094	1,242	230	-81%
3507	SUI - Governing Board					24	0%
3607	Workers Comp - Governing Board					730	0%
3509	SUI - Certificated	285,692	98,722	33,275	33,524	33,810	1%
3602	Workers Comp - Administrators	131,444	179,339	157,107	107,352	69,531	-35%
3603	Workers Comp - Stationary Engineers	30,465	36,589	41,616	25,657	29,745	16%
3604	Workers Comp - Classified Managers	5,381	5,561	3,422	0	52,059	0%
3605	Workers Comp - Classified SEIU	704,520	839,465	823,591	471,471	559,016	19%
3606	Workers Comp - Crafts	34,854	38,643	52,812	37,435	42,992	15%
3607	Workers Comp - Governing Board	1,036	812	1,131	698	730	5%
3609	Workers Comp - Certificated	1,383,252	1,690,419	1,612,270	1,002,602	1,030,944	3%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3652	OPEB	1,938,969	4,347,842	902,879	866,890	1,196,743	38%
3702	SF Retirement - Administrators	394,762	509,548	370,716	469,729	(1)	-100%
3703	SF Retirement - Stationary Engineer	228,933	211,720	233,125	219,465	389,043	77%
3704	SF Retirement - Classified Managers	41,907	36,576	21,117	0	567,003	0%
3705	SF Retirement - Classified SEIU	5,068,940	5,438,763	4,788,858	4,296,558	5,611,047	31%
3706	SF Retirement - Crafts	259,857	217,369	305,710	355,667	137,060	-61%
3707	SF Retirement- Governing Board					15,183	0%
3709	SF Retirement - Certificated	83,927	32,687	33,577	27,786	0	-100%
3710	SF Retirement - Students	0	0	454	0	0	0%
	Employee Benefits Total	52,024,710	58,956,290	55,239,838	53,617,218	61,710,492	15%
	SUPPLIES/MATERIALS				0	0	
4211	Cafeteria-COGS (Food)	0	364	182	0	0	0%
4212	Cafeteria-COGS (Beverage)	0	0	380	0	0	0%
4102	Textbooks	0	0	115	0	40,000	0%
4103	Other Books	4,756	28,782	0	0	3,000	0%
4301	Printing Supplies	21,242	19,743	25,384	19,976	30,500	53%
4302	Computer Supplies	0	0	0	24,315	0	-100%
4303	Other Supplies	698,277	652,622	762,270	779,153	1,056,155	36%
4304	Durable Supplies	7,274	4,395	6,182	15,875	31,000	95%
4305	Instructional Supplies	0	31,296	26,402	51,103	26,500	-48%
4306	Food Supplies	500	5,464	16,779	7,890	7,800	-1%
4402	Uniforms	125,730	81,768	63,753	155,327	182,665	18%
	Supplies/Materials Total	857,779	824,435	901,447	1,053,639	1,377,620	31%
5000	Budget-Other Operating Expenses	0	0	0	0	0	0%
5101	Instructional Service Agreements	781,757	804,278	990,160	871,000	1,300,000	49%
5110	Guest Lecturer	54,259	34,750	39,876	68,290	97,000	42%
5120	Computer Consulting	0	0	898	0	0	0%
5130	Dues and Memberships	175,219	155,690	223,483	204,543	335,655	64%
5131	Participants Cost	11,104	0	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
5190	Other Consulting	841,943	486,468	1,169,010	585,720	1,124,217	92%
5191	Misc Personal Services	0	0	0	0	0	0%
5202	Conference and Food Services	289,687	95,597	70,654	150,315	184,100	22%
5210	Travel - Non-Local	129,208	226,291	339,509	418,421	474,800	13%
5212	Travel - Local	31,229	40,602	22,543	36,913	94,500	156%
5350	Postage	2,517	5,000	28,076	13,396	30,500	128%
5351	Moving, Rental and Storage	221,160	20,623	103,259	109,054	98,323	-10%
5410	Insurance	2,140,068	56,697	58,036	58,036	60,000	3%
5450	Self Insurance Claim	0	0	0	0	0	0%
5510	Water/Sewage	493,165	635,893	737,294	853,960	926,600	9%
5520	Gas/Electricity	1,668,514	2,919,389	3,391,142	3,500,000	4,006,000	14%
5530	Telephone	0	173,629	0	206,583	200,000	-3%
5560	Housekeeping	291,519	374,093	368,349	469,144	455,000	-3%
5610	Other Property Leases	304,097	0	26,504	49,500	10,000	-80%
5620	Property Leases - SFUSD	0	155,556	155,556	0	0	0%
5632	Copier Leases	600,664	853,769	0	0	0	0%
5633	Other Leases	40,907	49,291	24,095	51,000	25,000	-51%
5640	Maint & Repair - Non-Equipment	1,431,600	957,417	943,319	972,291	1,078,800	11%
5650	Maint & Repair - Equipment	162,705	175,588	151,332	221,803	418,415	89%
5655	Maint & Repair - Vehicles	29,161	9,444	5,603	16,538	17,000	3%
5656	Software License Fees	434,197	263,463	145,425	1,221,619	1,564,192	28%
5657	Maint - Hazardous Materials	148,643	71,536	82,487	87,558	83,000	-5%
5658	Maint - Other	2,116	2,785	8,604	5,472	8,200	50%
5721	Judgments/Claims/Settlements	36,461	1,114,968	0	(1,000)	0	-100%
5722	Legal Services	1,369,451	1,276,927	1,660,900	1,000,000	1,000,000	0%
5724	Investigations	3,300	12,320	1,500	162,250	135,500	-16%
5730	Elections	781,160	0	915,835	246,000	1,000,000	307%
5801	Broadcasting	60,060	57,758	74,967	78,486	157,836	101%
5802	Print Advertising	6,374	7,624	9,863	11,343	15,500	37%
5803	Other Advertising	19,011	17,715	21,994	38,372	22,000	-43%
5805	Student Outreach	25,963	4,217	0	0	0	0%
5831	Intercollegiate Athletics	11,780	0	900	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
5901	Interest expense	0	177,463	17,944	0	0	0%
5902	Testing Services	27,300	0	0	0	0	0%
5904	Meals for Governing Board	68,198	11,566	10,131	20,362	15,000	-26%
5905	Bad Checks	640	1,403	23,896	0	0	0%
5906	Credit Card Fees	148,795	163,401	58,437	41,752	47,500	14%
5907	Over/Short	(1,500)	(850)	0	0	0	0%
5908	Bank Service Fees	49,942	56,845	58,550	56,788	34,500	-39%
5909	Receivable Write-Off	470,590	86,573	2,879,878	2,568,042	2,500,000	-3%
5910	Other Expenses	153,990	121,280	56,277	87,905	229,027	161%
5911	Tuition Reimbursement	18,284	18,955	23,260	39,133	51,500	32%
5912	Fees for Services	230,733	258,881	323,472	520,082	380,970	-27%
5913	Banquet and Other Food Expenses	23,684	27,057	7,038	6,155	9,700	58%
5914	Governmental Fees, Taxes & Licenses	10,299	0	0	0	0	0%
Other Operating Expenses Total		13,799,953	11,981,954	15,230,055	15,046,825	18,200,335	21%
6102	Site Improvements	0	0	0	0	0	0%
6302	Books	0	0	0	0	0	0%
6304	Databases	0	0	0	0	0	0%
6306	Periodicals	0	0	0	0	0	0%
6308	Video	7,970	0	0	0	0	0%
6411	Add-Furniture/Fixtures	8,845	0	11,288	0	0	0%
6412	Add-Vehicles	(13,206)	55,050	154,442	0	271,000	0%
6413	Add-Computer Equipment	0	0	0	0	0	0%
6414	Add-Miscellaneous Equipment	295,720	80,369	365,799	194,325	55,000	-72%
6433	Repl-Computer Equipment	0	0	0	0	0	0%
6434	Add-Miscellaneous Equipment	0	0	0	0	0	0%
6434B	Repl-Miscellaneous Equipment	0	0	0	0	0	0%
6441	Add-Non Cap Custodial Furn/Fix	0	0	0	0	0	0%
6443	Add-Non Cap Computer Eqp	0	0	0	0	0	0%
6444	Add-Non Cap Custodial Misc Equip	0	0	0	0	0	0%
6451	Add-Expendable Furniture/Fixt	0	0	3,203	2,686	15,200	466%
6453	Add-Expendable Computer Equip	0	4,029	4,080	3,889	508,889	12986%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6454	Add-Expendable Misc Equipment	63,846	42,088	11,322	53,364	45,500	-15%
	Capital Outlay Total	363,176	181,537	550,134	254,263	895,589	252%
7600	Other Payments to/for Students		238	2,727	0	170,000	0%
7850	F & A Cost			1,095	0	99,355	0%
7310	Transfer out - General Unrestricted		2,282,574	0	8,244,445	0	-100%
7320	Transfer out - General Restricted	0	0	33,939	0	0	0%
7330	Transfer out - Cafeteria	760,416	671,224	689,153	800,000	665,753	-17%
7340	Transfer out - Book Store	0	0	0	0	0	0%
7350	Transfer out - Capital Projects	2,600,000	2,500,000	2,000,000	2,000,000	2,000,000	0%
7355	Transfer out-Bond Fund	0	0	0	0	0	0%
7360	Transfer out - Bookstore Auxiliary	347,638	238,400	411,984	369,842	481,400	30%
7370	Transfer out - Self-Insurance	10,000,000	0	1,600,000	0	0	0%
7371	Transfer out - OPEB	0	1,200,000	1,200,000	1,200,000	1,200,000	0%
	Transfers out Total	13,708,054	6,892,437	5,938,898	12,614,287	4,616,508	-63%
	Other Outgo Total	0	0	0	0	0	0%
	TOTAL EXPENDITURES	\$ 179,048,929	\$ 196,178,674	\$ 191,885,501	\$ 194,942,857	\$ 207,157,988	6%
	NET SURPLUS/(DEFICIT)	\$ 5,632,730	\$ 12,247,594	\$ 20,119,638	\$ 18,406,469	\$ 288,484	-98%

PARCEL TAX SUMMARY – FUND 39

PARCEL TAX

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Parcel Tax	\$ 19,679,801	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	\$ 19,823,446	0%
Total Revenue	\$ 19,679,801	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	\$ 19,823,446	1%
EXPENDITURES						
Academic Salaries	4,332,371	4,611,119	4,265,478	5,160,859	4,386,743	-15%
Classified Salaries	5,835,349	7,120,816	7,558,462	7,849,253	7,881,838	0%
Benefits	4,021,805	3,913,748	4,099,787	4,435,309	4,741,880	7%
Supplies & Materials	88,834	39,683	63,709	104,721	0	0%
Services & Other Operating	3,379,595	2,328,564	3,465,412	2,167,015	2,747,985	27%
Equipment	2,022,044	1,677,375	268,543	64,591	65,001	1%
Transfer out - General Unrestricted				41,700	0	
Total Expenditures	\$ 19,679,999	\$ 19,691,305	\$ 19,721,389	\$ 19,823,447	\$ 19,823,447	1%
Excess of Revenue Over Expenditures		\$ (198)	\$ 0	\$ 0	\$ 0	
Beginning Fund Balance	0	0	0	0	0	
ENDING FUND BALANCE	\$ (198)	\$ 0	\$ 0	\$ 0	\$ 0	0%

PARCEL TAX DETAIL - FUND 39

PARCEL TAX

REVENUE AND EXPENDITURE REPORT DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8819	Prop A-City College Parcel Tax	\$ 19,679,801	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	\$ 19,823,446	0%
	TOTAL REVENUES	\$ 19,679,801	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	\$ 19,823,446	0%
EXPENDITURES							
1120	Faculty	0	148,199	141,915	0	220,585	0%
1210	Administrators	0	0	0	0	0	0%
1220	Nonteaching-Sch1	203,346	291,331	292,724	685,882	183,776	-73%
1230	Librarians-Sch1	1,080,401	1,187,321	1,216,832	1,227,087	1,194,667	-3%
1240	Counselors-Sch1	2,444,364	2,449,608	2,178,112	2,397,090	2,483,421	4%
1280	Supervisors	116,802	241,311	334,520	309,496	304,295	-2%
1323	Faculty-Reg Hrs PBL	44,680	12,150	12,633	0	0	0%
1324	Faculty-Summer/Int Hourly	0	0	0	0	0	0%
1325	Faculty-Subs	0	0	0	0	0	0%
1333	Faculty-Reg Hrs Ovrl'd By Load	22,249	19,346	24,821	0	0	0%
1422	Nonteaching-Hourly	420,529	261,854	37,956	70,306	0	-100%
1432	PT and PX Librarians	0	0	0	470,998	0	-100%
1442	Counselors-Hourly	0	0	25,966	0	0	0%
	Certificated Salaries Total	4,332,371	4,611,119	4,265,478	5,160,859	4,386,743	-15%
2110	Classified-Reg	5,760,478	6,801,481	7,041,820	7,202,505	7,687,816	7%
2115	Governing Board	0	0	0	0	0	0%
2210	Instructional Aides-Reg	0	89,441	137,420	545,658	94,645	-83%
2330	Classified-NI Temp	70,454	4,808	6,079	0	0	0%
2370	Classified-NI Coll Aide	0	114,415	256,914	11,661	0	-100%
2374	Classified-Summer Lab Aide	4,417	11,289	20,552	0	0	0%
2380	Classified-Overtime	0	971	10	0	0	0%
2410	Instructional Aides-Non-Reg Temp	0	98,411	95,211	89,089	99,377	12%
2888	P-Share Time	0	0	457	339	0	-100%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	Classified Salaries Total	5,835,349	7,120,816	7,558,462	7,849,253	7,881,838	0%
3102	STRS - Administrators	0	0	0	0	0	0%
3109	STRS - Certificated	752,642	841,866	779,055	833,269	837,868	1%
3205	PERS - Classified SEIU	0	0	0	0	0	0%
3302	OASDI - Administrators	0	0	0	0	0	0%
3303	OASDI- Stationary Engineers	0	0	0	0	0	0%
3304	OASDI - Classified Managers	18,912	22,446	18,062	19,130	0	-100%
3305	OASDI - Classified SEIU	319,780	387,323	389,215	442,387	488,674	10%
3306	OASDI - Crafts	0	0	0	0	0	0%
3307	OASDI - Governing Board	0	0	0	0	0	0%
3309	OASDI - Certificated	2,720	1,442	103	3,904	0	-100%
3322	Medicare - Administrators	0	0	0	0	0	0%
3323	Medicare - Stationary Engineers	0	0	0	0	0	0%
3324	Medicare - Classified Managers	4,444	5,250	5,067	4,685	0	-100%
3325	Medicare - Classified SEIU	76,185	91,662	94,516	105,273	114,287	9%
3326	Medicare - Crafts	0	0	0	0	0	0%
3327	Medicare - Governing Board	0	0	0	0	0	0%
3329	Medicare - Certificated	59,959	64,340	59,869	66,237	65,493	-1%
3402	Health Plan - Administrators	0	0	0	0	0	0%
3404	Health Plan - Classified Managers			0	0	0	0%
3403	Health Plan - Stationary Engineers	0	0	2,907	4,361	0	-100%
3405	Health Plan - Classified SEIU	553,888	630,570	648,934	764,384	829,875	9%
3406	Health Plan - Crafts	0	0	0	0	0	0%
3409	Health Plan - Certificated	466,018	421,378	466,170	522,878	670,097	28%
3422	Dental - Administrators	0	0	0	0	0	0%
3423	Dental - Stationary Engineers	0	0	0	0	0	0%
3424	Dental - Classified Managers	3,278	3,874	3,278	2,980	0	-100%
3425	Dental - Classified SEIU	82,186	100,085	91,803	97,597	109,800	13%
3426	Dental - Crafts	0	0	0	0	0	0%
3429	Dental - Certificated	61,617	57,689	58,137	60,352	81,000	34%
3432	Life Insurance - Administrators	0	0	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3433	Life Insurance - Stationary Engineer	0	0	0	0	0	0%
3434	Life Insurance - Classified Manager	195	239	202	184	0	-100%
3435	Life Insurance - Classified SEIU	4,892	6,208	5,755	5,992	6,100	2%
3436	Life Insurance - Crafts	0	0	0	0	0	0%
3439	Life Insurance - Certificated	3,523	3,410	3,554	3,486	4,243	22%
3502	SUI - Administrators	0	0	0	0	0	0%
3503	SUI - Stationary Engineers	0	0	0	0	0	0%
3504	SUI - Classified Managers	1,556	600	178	164	0	-100%
3505	SUI - Classified SEIU	27,427	10,806	3,414	3,805	3,941	4%
3506	SUI - Crafts	0	0	0	0	0	0%
3509	SUI - Certificated	21,620	6,876	2,128	2,382	2,193	-8%
3602	Workers Comp - Administrators	0	0	0	0	0	0%
3603	Workers Comp - Stationary Engineers	0	0	0	0	0	0%
3604	Workers Comp - Classified Managers	7,521	8,890	8,581	4,893	0	-100%
3605	Workers Comp - Classified SEIU	132,521	158,803	164,976	113,409	118,578	5%
3606	Workers Comp - Crafts	0	0	0	0	0	0%
3607	Workers Comp - Governing Board	0	0	0	0	0	0%
3609	Workers Comp - Certificated	104,455	110,354	102,835	70,992	65,362	-8%
3652	OPEB	236,277	125,860	113,525	121,848	122,686	1%
3702	SF Retirement - Administrators	0	0	0	0	0	0%
3703	SF Retirement - Stationary Engineer	0	0	0	0	0	0%
3704	SF Retirement - Classified Managers	57,123	58,516	52,959	47,716	0	-100%
3705	SF Retirement - Classified SEIU	1,018,844	793,160	1,024,563	1,128,390	1,221,685	8%
3706	SF Retirement - Crafts	0	0	0	0	0	0%
3709	SF Retirement - Certificated	4,221	2,101	0	4,613	0	-100%
Employee Benefits Total		4,021,805	3,913,748	4,099,787	4,435,309	4,741,880	7%
SUPPLIES/MATERIALS					0	0	
4102	Textbooks		81	0	0	0	0%
4103	Other Books	44	242	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
4301	Printing Supplies	44	0	0	0	0	0%
4302	Computer Supplies	531	13,733	228	0	0	0%
4303	Other Supplies	88,216	14,551	53,812	21,205	0	-100%
4305	Instructional Supplies	0	11,075	9,670	83,516	0	-100%
4402	Uniforms	0	0	0	0	0	0%
	Supplies/Materials Total	88,834	39,683	63,709	104,721	0	-100%
5120	Computer Consulting			0	1,155	0	-100%
5130	Dues and Memberships	5,490	7,660	6,260	5,831	0	-100%
5190	Other Consulting	852,642	281,705	11,427	20,750	66,000	218%
5202	Conference and Food Services	3,788	15,746	13,035	981	33,000	3264%
5212	Travel - Local		158	0	0	0	0%
5350	Postage	0	0	0	0	0	0%
5530	Telephone	167,690	0	187,763	0	0	0%
5632	Copier Leases	275,904	0	838,046	495,510	900,000	82%
5633	Other Leases	25,184	0	30,622	0	30,000	0%
5640	Maint & Repair - Non-Equipment	0	0	1,040	0	0	0%
5650	Maint & Repair - Equipment	222,583	34,552	26,226	22,752	120,000	427%
5656	Software License Fees	1,801,809	1,988,050	2,224,629	1,461,632	1,598,986	9%
5802	Print Advertising	649	693	0	0	0	0%
5805	Student Outreach	2,926	0	2,720	5,763	0	-100%
5910	Other Expenses				341	0	-100%
5912	Fees for Services		20,933	0	123,644	152,300	-100%
	Other Operating Expenses Total	3,379,595	2,328,564	3,465,412	2,167,015	2,747,985	27%
6203	Projrct Management			7,500	7,500	15,000	100%
6302	Books	105,927	0	0	0	0	0%
6304	Databases	224,081	0	0	0	0	0%
6306	Periodicals	31,983	0	0	0	0	0%
6308	Video	21,208	0	7,128	3,955	0	-100%
6414	Add-Miscellaneous Equipment	367,612	345,108	52,550	0	0	0%
6443	Add-Non Cap Computer Eqp	0	0	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6451	Add-Expendable Furniture/Fixt	29,974	49,906	137,574	2,391	0	-100%
6453	Add-Expendable Computer Equip	1,109,746	1,125,729	37,940	38,218	50,000	31%
6454	Add-Expendable Misc Equipment	131,514	156,631	25,851	12,526	0	-100%
	Capital Outlay Total	2,022,044	1,677,374	268,542	64,590	65,000	1%
7310	Transfer out - General Unrestricted					41,700	-100%
	TOTAL EXPENDITURES	\$ 19,679,999	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	\$ 19,823,446	0%
	NET SURPLUS/DEFICIT	(198)	0	0	0	0	

GENERAL FUND –RESTRICTED PROGRAMS (FUND 12) SUMMARY

GENERAL RESTRICTED FUND (FUND 12)

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Federal Revenues	\$ 4,857,007	\$ 3,619,762	\$ 3,606,353	\$ 3,618,902	\$ 3,869,137	7%
State Revenues	28,741,883	36,601,363	41,685,481	43,045,641	80,979,435	88%
Local Revenues	4,710,340	4,301,318	8,724,242	1,816,889	3,974,664	119%
Transfers In	0	0	165,971	311,210	0	-100%
Total Revenue	\$ 38,309,229	\$ 44,522,444	\$ 54,182,047	\$ 48,792,642	\$ 88,823,236	82%
EXPENDITURES						
Academic Salaries	7,551,770	8,370,875	8,376,454	10,095,781	10,545,178	4%
Classified Salaries	9,031,992	10,383,744	11,494,288	12,844,930	14,550,807	13%
Benefits	5,845,774	6,436,896	6,784,923	7,601,531	8,536,489	12%
Supplies & Materials	1,401,318	1,542,700	1,760,944	3,011,824	11,618,570	286%
Services & Other Operating	2,878,740	4,921,728	4,389,839	6,693,846	20,995,998	214%
Equipment	903,673	2,129,361	2,009,147	3,154,707	9,423,026	199%
Total Expenditures	\$ 27,613,267	\$ 33,785,305	\$ 34,815,595	\$ 43,402,620	\$ 75,670,068	74%
Transfer Out/Other Outgo	8,039,783	12,168,034	19,323,586	5,385,020	13,153,168	144%
Excess of Revenue Over Expenditures	\$ 2,656,179	\$ (1,430,895)	\$ 42,866	\$ 0	\$ 0	0
Beginning Fund Balance	9,447,319	12,105,954	3,824,164	3,867,030	3,867,030	0
ENDING FUND BALANCE	\$ 12,103,498	\$ 10,675,059	\$ 3,867,030	\$ 3,867,030	\$ 3,867,030	0%

GENERAL FUND – RESTRICTED PROGRAMS (FUND 12) DETAIL

GENERAL FUND - RESTRICTED PROGRAMS

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8120	Higher Education Act	\$ 2,105,313	\$ 743,745	\$ 745,265	\$ 804,546	\$ 735,151	(9%)
8140	TANF-Federal	56,615	57,108	56,369	51,568	52,796	2%
8150	Student Financial Aid	509,070	574,944	551,858	582,602	564,944	(3%)
8170	Vocational/Applied Tech	1,053,232	912,894	932,292	603,348	722,393	20%
8190	Other Federal Restricted Revenues	425,465	462,343	1,066,343	1,029,958	1,046,874	2%
8290	Ca Dept Ed-Fed Pass Thru	707,312	868,728	254,226	546,880	746,979	37%
	Total Federal Revenues	4,857,007	3,619,762	3,606,353	3,618,902	3,869,137	7%
8611	State General Apportionment	100,431	16,944	246,747	103,041	482,345	368%
8615	Basic Skills	1,373,035	1,903,928	1,949,418	1,882,502	2,331,557	24%
8622	EOPS	2,555,705	2,361,618	3,176,206	2,704,484	6,034,642	123%
8623	DSPS	2,298,003	2,644,855	2,606,029	3,143,876	3,963,116	26%
8624	State Calworks Allocations	252,109	445,467	472,243	388,168	367,343	(5%)
8626	BFAP Apportionment	630,311	605,031	944,380	651,608	680,789	4%
8627	Matriculations	4,687,985	6,307,813	7,258,890	7,320,104	14,312,959	96%
8629	Other Gen Categorical Allocations	7,553,580	8,781,873	11,826,841	11,838,317	21,524,726	82%
8634	Adult Education Program	2,619,440	2,769,743	4,130,676	5,827,153	8,373,044	44%
8635	Strong Workforce Program	2,626,934	5,381,177	4,787,031	3,473,054	6,732,076	94%
8655	Economic Programs	600,158	958,817	750,985	452,724	222,858	(51%)
8656	Other Reimb Categorical	55,096	123,572	76,154	129,099	470,506	264%
8681	ST Lottery Proceeds	1,477,675	1,299,709	1,347,746	2,141,421	6,668,970	211%
8699	Other Misc. ST Revenues	1,911,421	3,000,816	2,112,135	2,990,090	8,814,504	195%
	Total State Revenues	28,741,883	36,601,363	41,685,481	43,045,641	80,979,435	88%
8821	Cont, Gifts, Endowments	0	0	0	0	32,695	0%
8823	City College Foundation	0	8,129	0	0	0	0%
8824	Foundations Sources	42,154	66,907	84,819	100,000	1,280,000	1,180%
8825	Scholarship Donations	0	500	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
8826	Other Non-Profit Contributions	0	14,239	0	6,000	0	(100%)
8831	Contract Instructional Serv	846,165	1,294,829	69,629	165,073	820,413	397%
8832	SF City Sub-Contracts	1,336,416	1,212,405	1,088,441	697,386	1,240,101	78%
8833	Other Contract Services	277,307	112,529	277,664	391,664	216,373	(45%)
8851	Rentals/Leases	16,596	3,995	0	0	0	0%
8861	Interest/Invest Inc	827,801	0	0	0	0	0%
8872	Community Service Classes	0	0	0	0	0	0%
8881A	Parking Fees-Summer	8,890	63,308	7,238	4,655	28,000	502%
8881B	Parking Fees-Fall	144,228	84,260	91,121	60,200	73,000	21%
8881C	Parking Fees-Spring	91,840	127,685	59,250	63,745	83,000	30%
8881D	Parking Fees-PY	0	(2,020)	(50)	(25)	0	(100%)
8881E	Parking Fees FA-Summer	480	870	1,245	(225)	1,000	(544%)
8881F	Parking Fees FA-Fall	16,230	18,690	21,600	22,140	20,000	(10%)
8881G	Parking Fees FA-Spring	19,050	21,030	22,185	23,520	20,000	(15%)
8889	Other Student Fees	(15)	(12)	(3)	3,844	0	(100%)
8891	Other Local Revenues	318,108	348,220	7,025,199	164,491	25,582	(84%)
8892	Traffic Fines	77,679	97,114	(77,898)	99,347	134,500	35%
8893I	Miscellaneous Income	200	1,450	45,237	15,074	0	(100%)
8893N	PY Credit/Refunds	0	0	0	0	0	0%
8896	Interfund Transfer	0	0	0	0	0	0%
8950	F & A Recoveries	687,212	827,190	8,565	0	0	0%
Total Local Revenues		4,710,340	4,301,318	8,724,242	1,816,889	3,974,664	119%
8981	Transfer in - General Unrestricted	0	0	0	241,266	0	(100%)
8982	Transfer in - General Restricted	0	0	165,971	69,944	0	(100%)
Total Transfers In		0	0	165,971	311,210	0	(100%)
TOTAL REVENUES		\$ 38,309,229	\$ 44,522,444	\$ 54,182,047	\$ 48,792,642	\$ 88,823,236	82%
EXPENDITURES							
1000	Budget-Certificated Salaries	6,356	26,569	0	0	2,481,964	0%
1120	Faculty-Sch1	160,497	78,204	56,163	151,445	117,591	(22%)
1210	Administrators	1,379,812	1,737,548	1,848,689	1,952,462	1,605,259	(18%)
1220	Nonteaching-Sch1	1,508,290	1,392,125	1,225,651	1,228,953	1,781,301	45%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
1229	Nonteaching-Long Term Substitutes	0	0	0	0	0	0%
1230	Librarians-Sch1	0	0	12,495	0	0	0%
1240	Counselors-Sch1	2,082,995	2,458,781	2,429,998	2,680,211	2,451,828	(9%)
1250	Full-Time Student Health		0	0	0	2,768	(100%)
1280	Supervisors	0	4,577	0	37,046	0	(100%)
1322	Faculty-Regular Hours	219,745	225,879	163,370	107,438	50,000	(53%)
1323	Faculty-Reg Hrs PBL	458,283	346,473	565,259	1,571,587	0	(100%)
1324	Faculty-Summer/Int Hourly	137,759	7,210	2,637	0	0	0%
1325	Faculty-Subs	5,424	11,462	5,753	10,429	0	(100%)
1333	Faculty-Reg Hrs Ovrl'd By Load	0	0	0	2,339	0	(100%)
1422	Nonteaching-Hourly	1,274,571	1,668,661	1,509,716	1,346,343	1,378,159	2%
1423	Part-time Office Hours	1,630	0	0	0	0	0%
1424	Nonteaching-Sum/Int	151,449	168,260	171,478	254,313	6,000	(98%)
1442	Counselors-Hourly	140,417	210,694	369,790	477,081	491,511	3%
1444	Counselors-Sum/Int	24,542	34,433	15,455	0	170,000	0%
1452	PT and PX Student Health	0	0	0	273,366	11,564	(96%)
	Total Academic Salaries	7,551,770	8,370,875	8,376,454	10,095,781	10,545,178	4%
2110	Classified-Reg	5,606,889	6,002,687	7,446,949	8,150,025	9,063,080	11%
2111	Classified-Managers	0	0	0	211,294	243,416	15%
2210	Instructional Aides-Reg	982,736	1,224,428	367,476	373,238	628,349	68%
2330	Classified-NI Temp	1,567,182	1,776,669	2,122,404	2,337,916	2,317,513	(1%)
2334	Classified-Sum/Int	0	6,217	24,601	8,439	0	(100%)
2370	Classified-NI Coll Aide	481,128	667,848	829,848	1,055,849	1,612,202	53%
2374	Classified-Summer Lab Aide	8,648	10,847	10,232	19,746	0	(100%)
2375	Classified-NI Coll Aide WK Stdy	363,310	666,342	659,814	591,650	564,944	(5%)
2380	Classified-Overtime	22,099	28,707	22,883	58,374	45,000	(23%)
2390	Classified-NI Cafeteria	0	0	0	0	0	0%
2410	Instructional Aides-Non Reg Temp	0	0	0	0	0	0%
2420	Instructional Aides-Non Reg Sum Int	0	0	10,081	38,399	76,303	99%
	Total Classified Salaries	9,031,992	10,383,744	11,494,288	12,844,930	14,550,807	13%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	TOTAL SALARIES	16,583,762	18,754,619	19,870,742	22,940,711	25,095,985	9%
3102	STRS - Administrators	153,662	221,911	239,244	275,598	291,182	6%
3109	STRS - Certificated	967,866	1,078,269	986,413	1,159,256	1,032,540	(11%)
3302	OASDI - Administrators	24,598	25,533	26,416	38,683	6,000	(84%)
3303	OASDI- Stationary Engineers	399	0	0	0	0	0%
3304	OASDI - Classified Managers					15,092	0%
3305	OASDI - Classified SEIU	443,767	533,217	588,740	646,873	637,608	(1%)
3306	OASDI - Crafts	39,152	0	0	0	0	0%
3309	OASDI - Certificated	8,049	8,349	8,376	6,636	0	(100%)
3322	Medicare - Administrators	18,900	22,599	25,642	31,118	24,608	(21%)
3323	Medicare - Stationary Engineers	93	0	0	0	0	0%
3324	Medicare - Classified Managers	0	0	0	0	3,530	0%
3325	Medicare - Classified SEIU	104,051	124,704	137,703	151,285	158,955	5%
3326	Medicare - Crafts	9,605	0	0	0	0	0%
3328	Medicare - CalWorks	0	0	0	0	0	0%
3329	Medicare - Certificated	85,917	93,078	92,367	113,440	79,647	(30%)
3402	Health Plan - Administrators	107,481	144,461	155,065	191,733	233,953	22%
3403	Health Plan - Stationary Engineers	539	0	0	0	0	0%
3404	Health Plan - Classified Managers					0	0%
3405	Health Plan - Classified SEIU	841,628	1,119,583	1,304,466	1,435,872	1,934,671	35%
3406	Health Plan - Crafts	0	0	0	0	0	0%
3409	Health Plan - Certificated	579,214	614,083	702,157	1,001,209	1,203,452	20%
3422	Dental - Administrators	13,896	17,148	18,457	20,368	24,540	20%
3423	Dental - Stationary Engineers	104	0	0	0	0	0%
3424	Dental - Classified Managers					5,400	0%
3425	Dental - Classified SEIU	154,504	188,359	196,745	186,740	236,631	27%
3426	Dental - Crafts	0	0	0	0	0	0%
3429	Dental - Certificated	81,383	81,511	81,896	108,771	123,696	14%
3432	Life Insurance - Administrators	822	1,066	1,148	1,258	4,818	283%
3433	Life Insurance - Stationary Engineer	6	0	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3434	Life Insurance - Classified Manager					300	0%
3435	Life Insurance - Classified SEIU	9,551	11,873	12,246	11,595	13,325	15%
3436	Life Insurance - Crafts	0	0	0	0	0	0%
3439	Life Insurance - Certificated	3,647	3,809	3,501	3,466	6,978	101%
3470	Post Retirement - Students	4,502	0	0	0	0	0%
3502	SUI - Administrators	6,537	2,326	924	1,112	2,672	140%
3503	SUI - Stationary Engineers	34	0	0	0	122	0%
3505	SUI - Classified SEIU	37,104	15,269	4,984	5,482	20,598	276%
3506	SUI - Crafts	0	0	0	0	0	0%
3509	SUI - Certificated	30,926	10,181	3,288	4,079	15,615	283%
3602	Workers Comp - Administrators	31,469	39,635	44,681	33,140	26,234	(21%)
3603	Workers Comp - Stationary Engineers	156	0	0	0	0	0%
3604	Workers Comp - Classified Managers	0	0	0	0	3,627	0%
3605	Workers Comp - Classified SEIU	178,062	216,890	240,855	163,183	194,987	19%
3609	Workers Comp - Certificated	149,546	161,715	158,979	121,646	107,936	(11%)
3652	OPEB	310,298	173,355	162,067	178,107	171,558	(4%)
3702	SF Retirement - Administrators	81,751	78,090	86,793	104,300	104,300	0%
3704	SF Retirement - Classified Managers	0	0	0	0	37,510	0%
3705	SF Retirement - Classified SEIU	1,364,236	1,445,656	1,495,043	1,604,744	1,729,932	8%
3706	SF Retirement - Crafts	0	0	0	0	0	0%
3709	SF Retirement - Certificated	2,316	4,226	6,727	1,838	1,900	3%
3000	Fringe Benefits Budget Only	0	0	0	0	82,573	0%
	Total Benefits	5,845,774	6,436,896	6,784,923	7,601,531	8,536,489	12%
4102	Textbooks	197,531	131,137	163,816	272,952	647,143	137%
4103	Other Books	7,706	5,841	7,464	6,982	190,500	2,628%
4211	Cafeteria Food	0	0	108,672	0	0	0%
4301	Printing Supplies	39,977	62,824	49,036	57,680	264,500	359%
4302	Computer Supplies	2,715	2,832	33,982	6,100	477,017	7,720%
4303	Other Supplies	279,159	427,688	523,865	735,532	1,724,551	134%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
4304	Durable Supplies	1,114	616	0	0	1,000	0%
4305	Instructional Supplies	707,832	683,673	718,068	1,815,162	7,533,945	315%
4306	Food Supplies	160,061	215,718	153,732	91,407	719,450	687%
4311	BKST Office Supplies	241	0	0	0	0	0%
4402	Uniforms	4,982	12,370	0	26,009	60,464	132%
4405	Paper & Plastic Supplies	0	0	2,309	0	0	0%
	Total Supplies	1,401,318	1,542,700	1,760,944	3,011,824	11,618,570	286%
5101	Instructional Service Agreements	0	0	0	0	0	0%
5110	Guest Lecturer	23,880	42,898	157,103	195,752	475,098	143%
5120	Computer Consulting	30,249	86,921	54,394	76,282	179,000	135%
5130	Dues and Memberships	60,802	101,893	25,176	63,018	202,833	222%
5131	Participants Cost	2,650	8,210	299	0	0	0%
5190	Other Consulting	1,152,824	1,289,378	989,130	1,580,442	3,584,263	127%
5192	Stipends	0	0	12,000	0	0	0%
5193	Honorarium	0	100	7,900	800	8,000	900%
5202	Conference and Food Services	62,516	113,488	207,913	304,943	566,199	86%
5210	Travel - Non-Local	153,594	408,968	411,069	422,680	1,326,183	214%
5212	Travel - Local	20,447	60,303	39,926	73,182	471,553	544%
5350	Postage	24,567	328,765	19,190	57,556	146,500	155%
5540	Other Utilities	0	0	0	0	0	0%
5632	Copier Leases	0	0	0	0	0	0%
5633	Other Leases	55,914	18,329	11,380	24,295	44,500	83%
5640	Maint & Repair - Non-Equipment	63	0	0	0	8,300	0%
5650	Maint & Repair - Equipment	26,689	137,707	167,799	143,986	131,160	(9%)
5656	Software License Fees	749,956	1,215,409	1,275,445	2,146,264	3,267,405	52%
5722	Legal Services	15,700	0	0	0	0	0%
5801	Broadcasting	0	0	477	0	0	0%
5802	Print Advertising	4,623	11,546	11,053	0	0	0%
5803	Other Advertising	3,646	22,754	8,869	22,784	500	(98%)
5804	Community Outreach	50,707	9,999	79,127	92,592	92,000	(1%)
5805	Student Outreach	182,135	622,604	300,497	220,558	643,500	192%
5901	Interest expense	0	0	0	0	0	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
5902	Testing Services	41,934	0	66,354	28,636	27,185	(5%)
5903	City Services	0	0	0	0	1,000	0%
5904	Meals for Governing Board	0	0	0	0	0	0%
5906	Credit Card Fees	7,912	10,520	3,989	2,984	11,000	269%
5907	Over/Short	115	(150)	0	0	1,100	0%
5909	Receivable Write-Off	16,474	78,192	0	0	0	0%
5910	Other Expenses	74,819	66,669	229,661	462,412	8,832,668	1,810%
5911	Tuition Reimbursement	1,000	898	0	4,843	0	(100%)
5912	Fees for Services	79,424	195,870	101,088	466,405	546,050	17%
5913	Banquet and Other Food Expenses	36,100	90,459	210,001	303,433	430,000	42%
	Total Services	2,878,740	4,921,728	4,389,839	6,693,846	20,995,998	214%
6102	Site Improvements	12,750	0	0	0	0	0%
6201	Planning Costs	241,800	0	39,537	19,570	0	(100%)
6202	Construction in Progress	0	0	0	0	2,200,000	0%
6203	Project Management	0	0	0	5,738	0	(100%)
6205	Testing, Inspection and Investigati	28,080	0	0	0	0	0%
6207	DSA Fees	2,051	4,507	0	2,035	0	(100%)
6208	Reprographics and Signage	0	0	88,545	0	20,000	0%
6210	Building Improvements	0	19,950	41,022	0	0	0%
6302	Books	12,810	135,061	103,138	108,641	120,000	10%
6304	Databases	0	184,796	216,288	230,069	260,000	13%
6306	Periodicals	8,702	47,007	30,094	28,851	35,000	21%
6308	Video	2,561	17,586	3,759	20,728	25,000	21%
6411	Add-Furniture/Fixtures	0	68,791	24,525	2,074	455,815	21,878%
6412	Add-Vehicles	0	0	53,348	0	0	0%
6413	Add-Computer Equipment	43,821	66,372	14,535	21,961	585,050	2,564%
6414	Add-Miscellaneous Equipment	111,429	736,661	525,920	1,741,914	3,930,874	126%
6431	Repl-Furniture/Fixtures	0	0	0	0	0	0%
6434	Repl-Miscellaneous Equipment	0	0	0	0	2,000	0%
6443	Add-Non Cap Computer Eqp	0	0	0	0	0	0%
6444	Add-Non Cap Custodial Misc Equip	0	0	0	0	0	0%
6451	Add-Expendable Furniture/Fixt	1,079	59,961	22,444	31,575	50,000	58%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6453	Add-Expendable Computer Equip	320,033	571,361	559,009	527,341	807,444	53%
6454	Add-Expendable Misc Equipment	118,557	217,309	286,983	414,211	931,843	125%
	Total Equipment	903,673	2,129,361	2,009,147	3,154,707	9,423,026	199%
7310	Transfer out - General Unrestricted		353,598	2,282,573	6,911,815	0	0%
7320	Transfer out - General Restricted	7,402	0	0	306,211	0	(100%)
7350	Transfer out - Capital Projects	0	0	0	0	0	0%
7380	Transfer out - Financial Aid	153,314	12,400	0	0	0	0%
7383	Transfer out - Scholarship Trust	97,149	103,465	388,242	62,132	97,000	56%
7501	Payments to Students	4,454,946	6,051,735	8,207,952	1,164,125	312,917	(73%)
7600	Other Payments to/for Students	1,991,201	1,910,370	2,534,673	2,680,850	4,478,697	67%
7702	Subrecipient Cost	308,113	997,975	610,393	562,060	1,512,770	169%
7850	F & A Cost	674,060	809,516	670,511	609,642	610,000	0%
7901	Unallocated Cost	0	0	0	0	6,141,784	0%
	Total Transfers Out	8,039,783	12,168,034	19,323,586	5,385,020	13,153,168	144%
	TOTAL EXPENDITURES	\$ 35,653,050	\$ 45,953,338	\$ 54,139,181	\$ 48,787,640	\$ 88,823,236	82%
	TOTAL SURPLUS/DEFICIT	\$ 2,656,179	\$ (1,430,895)	\$ 42,866	\$ 5,002	\$ 0	

DEPARTMENTAL FUND (FUND 14) SUMMARY

DEPARTMENTAL FUND - FUND 14

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenue	\$ 26,525	\$ 28,104	\$ 6,023	\$ 8,451	\$ 9,219	9%
Local Revenue	282,485	289,676	482,042	300,657	288,476	-4%
Intrafund Transfer	0	0	0	1,200	0	
Transfer in - Bookstore Auxiliary	5,000	5,000	5,000	5,000	0	
Total Revenue & Transfers In	314,010	322,780	493,065	315,308	297,695	-6%
EXPENDITURES						
Academic Salaries	0	0	0	0	0	
Classified Salaries	834	238	96	230	277	20%
Benefits	169	105	27	59	71	20%
Supplies & Materials	78,602	77,643	151,178	103,657	58,122	-44%
Services & Operating	127,218	67,010	94,899	71,326	66,092	-7%
Equipment	49,374	97,013	2,982	70,362	0	
Total Expenditures	\$ 256,197	\$ 242,009	\$ 249,182	\$ 245,634	\$ 124,562	-49%
Transfers Out & Unallocated Costs	29,929	11,653	5,083	278	44,798	
Total Expenditures, Transfers Out/Unallocated	286,126	253,662	254,265	245,912	169,360	-31%
Surplus/Deficit	27,884	69,118	238,800	69,396	128,335	85%
Beginning Fund Balance	1,991,868	2,019,752	2,088,870	2,327,670	2,397,066	3%
Prior Year Adjustments	0	0	0	0	0	
Ending Fund Balance	\$ 2,019,752	\$ 2,088,870	\$ 2,327,670	\$ 2,397,066	\$ 2,525,401	3%

DEPARTMENTAL FUND (FUND 14) DETAIL

DEPARTMENTAL FUND -FUND 14

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8160	Veterans Education	\$ 19,360	\$ 18,768	\$ 0	\$ 0	\$ 0	
	Total Federal Revenues	19,360	18,768	0	0	0	0%
8699	Other Misc ST Revenues	7,165	9,336	6,023	8,451	9,219	9%
	Total State Revenues	7,165	9,336	6,023	8,451	9,219	9%
8823	City College Foundation	93,549	98,019	0	0	0	
8824	Foundations Sources	4,000	0	3,115	28,060	4,364	-84%
8825	Scholarship Donations	500	1,000	0	0	0	
8826	Other Non-Profit Contributions	28,609	16,002	16,945	22,719	27,607	22%
8833	Other Contract Services		3,000	600	0	0	
8841	General Sales	10,815	11,676	6,801	13,223	13,413	1%
8851	Rentals/Leases		10,000	0	0	0	
8861	Interest/Invest Inc	10,423	18,123	14,216	17,044	16,141	-5%
8877	Instr Mat fees/Sales of Materials				0	0	
8889	Other Student Fees	8,071	8,821	10,802	9,750	10,555	8%
8891	Others Local Revenues			0	8,744	4,084	-53%
8893D	Athletic Activities	67,354	51,534	49,197	55,848	60,925	9%
8893E	Coffee Cart Income	1,590	5,765	5,693	6,210	6,775	9%
8893G	Fundraising	7,486	11,817	6,321	7,938	8,660	9%
8893H	Membership Fees		50	0	0	0	
8893I	Miscellaneous Income	18,203	26,308	301,303	77,288	78,030	1%
8893N	PY Credit/Refunds		(5)	5	(5)	0	
8893P	Materials Fee	4,634	11,793	20,753	14,336	15,541	8%
8893T	Library Fines/Lost Books	0	7,598	0	0	0	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
8893U	Photography Lost Equipment	72	311	2,765	650	216	-67%
8893V	Transcript Fees	17,134	17,908	18,461	12,600	13,529	7%
8893Z	Jazzland Commissions	0	0	25,066	26,250	28,636	9%
Total Local Revenues		282,485	289,676	482,042	300,657	288,476	-4%
8896	Intrafund Transfer					1,200	
8986	Transfer in - Bookstore Auxiliary	5,000	5,000	5,000	5,000	0	
Total Transfers In		5,000	5,000	5,000	6,200	0	24%
TOTAL REVENUES		\$ 314,010	\$ 322,780	\$ 493,065	\$ 315,307	\$ 297,695	-6%
EXPENDITURES							
2380	Classified-Overtime	834	238	96	230	277	
Total Classified Salaries		834	238	96	230	277	0%
TOTAL SALARIES		834	238	96	230	277	0%
3305	OASDI - Classified SEIU	51	0	6	14	17	
3325	Medicare - Classified SEIU	12	14	1	3	4	
3405	Health Plan - Classified SEIU	42	3	12	26	31	
3425	Dental - Classified SEIU	19	35	5	10	11	
3435	Life Insurance - Classified SEIU	1	1	0	1	1	
3505	SUI - Classified SEIU	4	6	0	0	0	
3605	Workers Comp - Classified SEIU	20	2	2	3	4	
3652	OPEB ER Contribution	20	43	1	2	3	
Total Benefits		169	105	27	59	71	0%
4102	Textbooks		8,174	1,871	3,281	4,277	
4103	Other Books	1,130	1,261	0	1,336	1,620	
4301	Printing Supplies	7,524	23,743	23,513	2,903	1,659	
4302	Computer Supplies		0	311	120	0	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
4303	Other Supplies	36,168	11,074	86,533	34,414	37,135	
4304	Durable Supplies					309	
4305	Instructional Supplies	15,855	30,681	25,190	45,505	11,864	
4306	Food Supplies			550	12,693	3,180	
4402	Uniforms	9,749	8,703	12,062	2,219	2,664	
4888	Supplies Expense Recovery	0	0	(71)	0	0	
	Total Supplies	78,600	77,643	151,178	103,657	58,122	0%
5130	Dues and Memberships	4,662	4,012	6,052	2,917	3,570	
5131	Participants Cost			33	0	0	
5190	Other Consulting	8,000	0	142	8,000	5,000	
5202	Conference and Food Services			1,241	0	0	
5210	Travel - Non-Local	4,595	5,912	16,438	5,448	5,690	
5212	Travel - Local	0	0	28	1,477	0	
5350	Postage	8,595	20,060	13,166	13,966	16,759	
5632	Copier Leases	7,858	13,224	14,042	9,904	11,885	
5633	Other Leases	2,907	3,846	1,416	0	0	
5650	Maint & Repair - Equipment	4,158	300	9,127	4,039	5,300	
5655	Maint & Repair - Vehicles	0	0	0	0	0	
5656	Software License Fees	28,519	228	142	505	200	
5801	Broadcasting				3,600	650	
5802	Print Advertising			308	0	0	
5803	Other Advertising	10,200	2,506	3,600	29	35	
5804	Community Outreach			849	531	300	
5805	Student Outreach	9,103	10,452	13,116	19,700	7,408	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
5831	Intercollegiate Athletics					962	
5888	Services Expense Recovery		(5,595)	(38,301)	(13,770)	(16,711)	
5902	Testing Services				306	400	
5906	Credit Card Fees	372	547	372	672	538	
5908	Bank Service Fees	0	0	0	0	0	
5910	Other Expenses	3,599	7,205	626	1,638	716	
5911	Tuition Reimbursement	0	49	0	0	0	
5912	Fees for Services	40,245	36,647	21,863	14,749	7,180	
5913	Banquet and Other Food Expenses		323	2,508	2,545	1,111	
	Total Services	127,218	67,009	94,899	71,326	66,092	0%
6302	Books	1,730	962	0	283	0	
6304	Databases	0	0	0	0	0	
6308	Video	0	0	0	0	0	
6414	Add-Miscellaneous Equipment	0	0	0	0	0	
6451	Add-Expendable Furniture/Fixt		32,559	1,857	0	70,079	
6453	Add-Expendable Computer Equip	15,085	0	0	0	0	
6454	Add-Expendable Misc Equipment		94,194	2,982	0	0	
	Total Equipment	49,374	97,013	2,982	70,362	0	0%
7310	Transfer out - General Unrestricted		25,475	10,379	1,800	278	
7383	Transfer out - Scholarship Trust			500	0	0	
7501	Payments to Students		4,128	774	2,424	0	
7901	Unallocated Cost	326	0	859	0	44,798	
	Total Transfers Out	29,929	11,653	5,083	278	44,798	0%
	TOTAL EXPENDITURES	\$ 286,125	\$ 253,661	\$ 254,266	\$ 245,914	\$ 169,359	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	TOTAL SURPLUS/DEFICIT	\$ 27,884	\$ 69,119	\$ 238,799	\$ 69,393	\$ 128,336	85%

CHILD DEVELOPMENT FUND (FUND 21) SUMMARY

CHILD DEVELOPMENT FUND DETAIL - FUND 21

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Federal Revenue	\$ 13,338	\$ 0	\$ 0	\$ 0	\$ 0	
State Revenue	775,056	1,005,321	1,002,840	1,251,612	1,655,449	32%
Local Revenue	178,130	8,682	2,255	350,000	350,000	0%
Transfers		0	0	0	0	
Total Revenue	\$ 966,524	\$ 1,014,003	\$ 1,005,095	\$ 1,601,612	\$ 2,005,449	25%
EXPENDITURES						
Academic Salaries	56,090	47,227	38,280	115,512	172,000	49%
Classified Salaries	599,619	587,129	583,937	606,863	671,994	11%
Benefits	329,028	281,576	287,300	288,807	343,509	19%
Supplies & Materials	6,702	6,013	7,345	10,451	121,057	
Services & Other Operating	7,872	11,044	7,198	7,208	179,047	
Equipment	0	0	4,036	0	20,000	
Transfers	45,517	72,617	76,087	81,092	497,842	514%
Total Expenditures and Transfers	\$ 1,044,827	\$ 1,005,607	\$ 1,004,183	\$ 1,109,932	\$ 2,005,449	81%
Excess of Revenue Over Expenditures	\$ (78,303)	\$ 8,396	\$ 912	\$ 491,680	\$ 0	(100%)
Beginning Fund Balance	673,434	595,131	603,527	17,480	509,159	
Prior year adjustment					(586,959)	
ENDING FUND BALANCE	\$ 595,131	\$ 603,527	\$ 17,480	\$ 509,159	\$ 509,160	0%

CHILD DEVELOPMENT FUND (FUND 21) DETAIL

CHILD DEVELOPMENT FUND DETAIL - FUND 21

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8290	Ca Dept Ed-Fed Pass Thru	\$ 13,338	\$ 0	\$ 0	\$ 0	\$ 0	
	Total Federal Revenues	13,338	0	0	0	0	0
8510	CDE-Apportionment	165,862	0	76,063	111,157	115,270	4%
8530	General CDE Revenues	16,745	0	73,826	14,045	28,843	
8699	Other Misc ST Revenues	592,450	1,005,305	465,156	1,114,196	1,428,025	28%
8871	Child Development Services	0	16	387,795	12,214	83,311	
	Total State Revenues	775,056	1,005,321	1,002,840	1,251,612	1,655,449	32%
8821	Cont, Gifts, Endowments	178,130	8,682	2,255	350,000	350,000	0%
	Total Local Revenues	178,130	8,682	2,255	350,000	350,000	0%
8981	Transfer in - General Unrestricted	0	0	0	0	0	
8982	Transfer in - General Restricted	0	0	0	0	0	
8985	Transfer in - Capital Projects	0	0	0	0	0	
	Total Transfers	0	0	0	0	0	0%
	Total Revenues	\$ 966,524	\$ 1,014,003	\$ 1,005,095	\$ 1,601,612	\$ 2,005,449	25%
EXPENDITURES							
1000	Budget-Certificated Salaries					138,507	0%
1210	Administrators	0	0	0	0	0	0%
1220	Nonteaching-Sch1	31,078	37,282	38,280	39,762	33,493	-16%
1422	Nonteaching-Hourly	25,012	9,946	0	75,749	0	
	Total Academic Salaries	56,090	47,227	38,280	115,512	172,000	49%
2000	Budget-Classified Salaries					45,511	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
2110	Classified-Reg	81,235	135,857	551,058	497,986	497,692	
2210	Instructional Aides-Reg	450,208	295,250	2,068	62,972	64,821	3%
2330	Classified-NI Temp	68,175	136,744	15,730	23,287	63,970	175%
2370	Classified-NI Coll Aide	0	19,277	15,081	22,618	0	
	Total Classified Salaries	599,619	587,129	583,937	606,863	671,994	11%
3000	Fringe Benefits-Budget Only					(85,095)	
3109	STRS - Certificated	9,903	8,178	6,513	11,790	6,397	(46%)
3305	OASDI - Classified SEIU	35,625	33,685	33,675	34,854	41,898	20%
3309	OASDI - Certificated				442	0	(100%)
3325	Medicare - Classified SEIU	8,347	7,878	7,876	8,151	9,799	20%
3329	Medicare - Certificated	800	676	554	2,297	486	(79%)
3405	Health Plan - Classified SEIU	112,409	104,896	115,265	110,419	204,068	85%
3409	Health Plan - Certificated	3,319	3,255	2,538	3,029	13,605	349%
3425	Dental - Classified SEIU	12,367	10,926	13,727	13,745	27,000	96%
3429	Dental - Certificated	585	454	392	433	1,800	316%
3435	Life Insurance - Classified SEIU	803	745	903	839	1,300	55%
3439	Life Insurance - Certificated	30	25	19	17	100	
3505	SUI - Classified SEIU	2,894	871	277	282	338	20%
3509	SUI - Certificated	280	55	19	78	17	(78%)
3605	Workers Comp - Classified SEIU	14,460	13,712	13,701	8,728	10,069	15%
3609	Workers Comp - Certificated	1,355	1,141	925	2,368	499	(79%)
3652	OPEB	15,839	6,262	6,054	6,255	7,093	13%
3705	SF Retirement - Classified SEIU	110,011	88,816	84,864	85,078	104,137	22%
	Total Benefits	329,028	281,576	287,300	288,807	343,509	19%
4103	Other Books	0	0	0	0	6,357	
4301	Printing Supplies	0	0	0	0	5,000	
4302	Computer Supplies	0	0	0	0	5,000	
4303	Other Supplies	3,411	1,241	917	2,442	39,000	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
4305	Instructional Supplies	0	0	974	0	36,000	
4306	Food Supplies	3,291	4,772	5,454	8,010	29,700	271%
	Total Supplies	6,702	6,013	7,345	10,451	121,057	
5110	Guest Lecturer	0	0	0	0	0	
5130	Dues and Memberships	1,547	1,089	1,089	1,208	8,000	
5190	Other Consulting	6,000	6,000	6,000	6,000	26,000	
5210	Travel - Non-Local	0	3,744	0	0	19,000	
5212	Travel - Local	0	0	0	0	21,000	
5910	Other Expenses	325	211	109	0	105,047	
	Total Services	7,872	11,044	7,198	7,208	179,047	
6414	Add-Miscellaneous Equipment	0	0	0	0	20,000	0%
6454	Add-Expendable Misc Equipment	0	0	4,036	0	0	0%
	Total Equipment	0	0	4,036	0	20,000	0%
7850	F & A Cost	45,517	72,601	76,087	81,092	129,820	60%
7901	Unallocated cost				0	368,022	0%
7501	Payments to Students	0	16	0	0	0	
	Total Transfers	45,517	72,617	76,087	81,092	497,842	514%
	Total Expenditures	\$ 1,044,827	\$ 1,005,607	\$ 1,004,183	\$ 1,109,932	\$ 2,005,449	81%
	Total Surplus/(Deficit)	\$ (78,303)	\$ 8,396	\$ 912	\$ 491,680	\$ 0	-100%

CAFETERIA FUND (FUND 22) SUMMARY

CAFETERIA FUND - FUND 22

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Local Revenues	88,165	313,342	394,454	526,526	400,000	-24%
Transfers In	760,416	671,224	689,153	668,531	748,613	12%
Total Revenue	\$ 848,581	\$ 984,566	\$ 1,083,607	\$ 1,195,057	\$ 1,148,613	-4%
EXPENDITURES						
Academic Salaries	0	0	0	0	0	0%
Classified Salaries	357,627	373,960	472,226	521,151	561,993	8%
Benefits	189,941	182,538	210,624	237,811	242,070	2%
Supplies & Materials	211,832	332,817	273,731	163,513	143,650	-12%
Services & Other Operating	89,181	95,251	127,002	163,120	134,900	-17%
Equipment	0	0	24	109,462	66,000	-40%
Total Expenditures	\$ 848,581	\$ 984,566	\$ 1,083,607	\$ 1,195,057	\$ 1,148,613	-4%
Transfers Out	0	0	0	0	0	0%
Excess of Revenue Over Expenditures		\$ 0	\$ 0	\$ 0	\$ 0	
Beginning Fund Balance	0	0	0	0	0	

CAFETERIA FUND (FUND 22) DETAIL

CAFETERIA FUND DETAIL - FUND 22

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8848	CAFE-Food Sales	\$ 88,165	\$ 312,695	\$ 394,125	\$ 524,956	\$ 400,000	-24%
8848A	Retail Sales	0	14	20	7	0	0%
8849	CAFE-Beverage Sales	0	0	319	1,423	0	0%
8849A	CAFE-Overrings	0	(17)	(10)	1	0	0%
8851	Rentals/Leases	0	117	0	0	0	0%
8891	Other Local Revenues	0	533	0	0	0	0%
8893I	Misc Income	0	0	0	140	0	0%
	Total Local Revenues	88,165	313,342	394,454	526,526	400,000	-24%
8981	Transfer in - General Unrestricted	760,416	671,224	689,153	668,531	748,613	12%
8982	Transfer in - General Restricted	0	0	0	0	0	0%
	Total Transfers In	760,416	671,224	689,153	668,531	748,613	12%
	TOTAL REVENUES	\$ 848,581	\$ 984,566	\$ 1,083,607	\$ 1,195,057	\$ 1,148,613	-4%
EXPENDITURES							
2110	Classified-Reg	13,704	15,235	115,961	124,258	123,703	0%
2210	Instructional Aides-Reg	0	0	0	0	0	0%
2390	Classified-NI Cafeteria	343,923	358,725	356,265	396,893	438,290	10%
	Total Classified Salaries	357,627	373,960	472,226	521,151	561,993	8%
	TOTAL SALARIES	357,627	373,960	472,226	521,151	561,993	8%
3305	OASDI - Classified SEIU	21,470	22,412	27,348	30,617	30,307	-1%
3325	Medicare - Classified SEIU	5,021	5,242	6,396	7,161	7,223	1%
3405	Health Plan - Classified SEIU	67,937	68,569	79,572	97,240	93,765	-4%
3425	Dental - Classified SEIU	8,493	8,552	10,430	10,877	13,100	20%
3435	Life Insurance - Classified SEIU	465	489	597	643	760	18%
3505	SUI - Classified SEIU	1,715	544	235	259	396	52%
3605	Workers Comp - Classified SEIU	8,271	9,008	11,353	7,732	12,705	64%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3652	OPEB	8,323	3,834	4,699	5,189	5,291	2%
3705	SF Retirement - Classified SEIU	68,246	63,888	69,994	78,092	78,522	1%
	Total Benefits	189,941	182,538	210,624	237,811	242,070	2%
4102	Textbooks	0	0	0	0	1,000	0%
4211	Cafeteria-COGS (Food)	149,223	250,038	190,335	29,161	30,000	3%
4212	Cafeteria-COGS (Beverage)	5,219	7,993	10,727	9,575	12,000	25%
4301	Printing Supplies	0	0	236	0	450	0%
4302	Computer Supplies	0	0	0	0	1,000	0%
4303	Other Supplies	10,812	7,192	9,681	38,603	20,000	-48%
4305	Instructional Supplies	159	112	0	138	200	45%
4402	Uniforms	13,103	16,834	14,079	16,969	17,000	0%
4403	Tableware/Linen	7,377	9,267	6,004	6,910	7,000	1%
4405	Paper/Plastic Supplies	15,002	26,337	27,857	40,576	35,000	-14%
4406	Cleaning Supplies	10,937	15,044	14,812	21,581	20,000	-7%
	Total Supplies	211,832	332,817	273,731	163,513	143,650	-12%
5130	Dues and Memberships	750	750	750	0	0	0%
5632	Copier Leases	0	0	0	0	0	0%
5633	Other Leases	19,802	18,764	17,562	17,801	15,000	-16%
5640	Maint & Repair - Non-Equipment	0	0	0	0	0	0%
5650	Maint & Repair - Equipment	59,602	43,952	62,560	93,043	75,000	-19%
5656	Software License Fees	6,383	13,841	18,083	19,403	15,000	-23%
5805	Student Outreach				264	0	0%
5906	Credit Card Fees	2,206	7,148	10,706	19,101	15,000	-21%
5907	Over/Short	(142)	48	151	355	400	13%
5910	Other Expenses	580	685	690	1,154	1,500	30%
5912	Fees for Services	0	10,063	16,500	12,000	13,000	8%
	Total Services	89,181	95,251	127,002	163,120	134,900	-17%
6413	Add-Computer Equipment	0	0	0	0	0	
6414	Add-Miscellaneous Equipment	0	0	24	32,112	10,000	-69%
6454	Add-Expendable Misc Equipment	0	0	0	77,350	56,000	-28%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	Total Equipment	0	0	24	109,462	66,000	-40%
	TOTAL EXPENDITURES	\$ 848,581	\$ 984,566	\$ 1,083,607	\$ 1,195,057	\$ 1,148,613	-4%

CAPITAL OUTLAY FUND (FUND 41) SUMMARY

CAPITAL OUTLAY FUND

REVENUE AND EXPENDITURE SUMMARY

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 1,277,227	\$ 75,223	\$ 4,930,777	\$ 5,631,682	\$ 4,943,012	(12.2%)
Local Revenues	1,584,555	2,507,730	2,007,659	1,329,591	1,685,785	26.8%
Transfers	2,600,000	2,500,000	2,000,000	2,000,000	2,000,000	0.0%
Total Revenue	\$ 5,461,782	\$ 5,082,953	\$ 8,938,436	\$ 8,961,273	\$ 8,628,797	(3.7%)
EXPENDITURES						
Academic Salaries	0	0	0	0	0	0.0%
Classified Salaries	0	1,158	(1,158)	0	0	0.0%
Benefits	0	415	(415)	0	0	0.0%
Supplies & Materials	0	2,940	183,537	110,905	140,355	26.6%
Services & Other Operating	1,210,528	2,396,624	2,198,759	1,257,900	1,357,525	7.9%
Equipment	66,699	1,026,387	3,194,540	4,754,704	9,920,173	108.6%
Transfers	0	8,400,000	0	0	0	0.0%
Total Expenditures and Transfers	\$ 1,277,227	\$ 11,827,523	\$ 5,575,263	\$ 6,123,508	\$ 11,418,053	86.5%
Excess of Revenue Over Expenditures	\$ 4,184,555	\$ (6,744,570)	\$ 3,363,173	\$ 2,837,765	\$ (2,789,256)	(198.3%)
Prior Years Adjustments	8,400,000	0	0	0	0	0.0%
Beginning Fund Balance	8,219,913	20,804,468	14,059,898	17,423,070	20,260,835	16.3%
ENDING FUND BALANCE	\$ 20,804,468	\$ 14,059,898	\$ 17,423,070	\$ 20,260,835	\$ 17,471,579	(13.8%)

CAPITAL OUTLAY FUND (FUND 41) DETAIL

CAPITAL OUTLAY FUND

REVENUE AND EXPENDITURE DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8699	Other Misc ST Revenues	\$ 1,277,227	\$ 75,223	\$ 4,930,777	\$ 5,631,682	\$ 4,943,012	(12.2%)
	Total State Revenues	1,277,227	75,223	4,930,777	5,631,682	4,943,012	(12.2%)
8818	Redevelopment AB 1290	927,700	991,248	986,620	852,151	994,737	16.7%
8823	City College Foundation	0	188,698	60,534	1,369	191,048	13,860.0 %
8861	Interest/Invest Inc	400,205	1,104,285	762,120	276,071	300,000	8.7%
8886	Non-Resident Tuition Capital Outlay	36,245	23,499	(1,615)	0	0	0.0%
8891	Other Local Revenue	220,405	200,000	200,000	200,000	200,000	0.0%
8950	F & A Recoveries	0	0	0	0	0	0.0%
	Total Local Revenues	1,584,555	2,507,730	2,007,659	1,329,591	1,685,785	26.8%
8981	Transfer in - General Unrestricted	2,600,000	2,500,000	2,000,000	2,000,000	2,000,000	0.0%
8982	Transfer in - General Restricted	0	0	0	0	0	0.0%
8985	Transfer in - Capital Projects	0	0	0	0	0	0.0%
	Total Transfers	2,600,000	2,500,000	2,000,000	2,000,000	2,000,000	0.0%
	Total Revenues	\$ 5,461,782	\$ 5,082,953	\$ 8,938,436	\$ 8,961,273	\$ 8,628,797	(3.7%)
EXPENDITURES							
1210	Administrators	0	0	0	0	0	0.0%
2110	Classified-Reg	0	1,158	(1,158)	0	0	0.0%
	Total Classified Salaries	0	1,158	(1,158)	0	0	0.0%
3305	OASDI - Classified SEIU	0	70	(70)	0	0	0.0%
3325	Medicare - Classified SEIU	0	16	(16)	0	0	0.0%
3405	Health Plan - Classified SEIU	0	74	(74)	0	0	0.0%
3425	Dental - Classified SEIU	0	30	(30)	0	0	0.0%
3435	Life Insurance - Classified SEIU	0	2	(2)	0	0	0.0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3505	SUI - Classified SEIU	0	1	(1)	0	0	0.0%
3605	Workers Comp - Classified SEIU	0	28	(28)	0	0	0.0%
3652	OPEB	0	12	(12)	0	0	0.0%
3705	SF Retirement - Classified SEIU	0	182	(182)	0	0	0.0%
	Total Benefits	0	415	(415)	0	0	0.0%
4303	Other Supplies	0	2,940	183,537	110,905	140,355	26.6%
	Total Supplies	0	2,940	183,537	110,905	140,355	26.6%
5190	Other Consulting	0	20,337	0	18,000	101,525	464.0%
5351	Postage	1,416	0	0	86,740	87,000	0.3%
5610	Other Property Leases	0	11,850	10,400	16,500	17,000	3.0%
5620	Property Leases - SFUSD	155,556	(155,556)	0	0	0	0.0%
5633	Other Leases	0	0	120,614	0	0	0.0%
5640	Maint & Repair - Non-Equipment	512,388	1,002,549	1,903,520	1,110,768	1,112,000	0.1%
5650	Maint & Repair - Equipment	536,175	1,515,091	160,716	24,215	37,000	52.8%
5656	Software License Fees	0	0	0	0	0	0.0%
5657	Maint - Hazardous Materials	2,993	0	0	0	0	0.0%
5803	Other Advertising	0	2,352	3,509	1,677	3,000	78.9%
5909	Receivable Write-Off	2,000	0	0	0	0	0.0%
	Total Services	1,210,528	2,396,624	2,198,759	1,257,900	1,357,525	7.9%
6000	Budget-Capital Outlay	0	0	0	0	2,595,500	0.0%
6201	Planning Costs	0	65,500	221,383	290,148	661,493	128.0%
6202	Construction in Progress	0	605,689	2,135,205	4,014,528	6,131,177	52.7%
6203	Project Management	16,251	0	0	0	0	0.0%
6204	Hazardous Materials	50,448	54,340	117,378	72,743	74,000	1.7%
6205	Testing, Inspection and Investigate	0	62,537	243,877	206,977	207,835	0.4%
6207	DSA Fees	0	80	0	1,800	2,000	11.1%
6208	Reprographics and Signage	0	0	1,147	1,563	3,000	92.0%
6307	Software	0	0	21,802	0	0	0.0%
6411	Add-Furniture/Fixtures	0	0	143,200	0	0	0.0%
6413	Add-Computer Equipment	0	6,327	11,776	0	1,075	0.0%
6414	Add-Miscellaneous Equipment	0	185,478	254,810	138,591	212,721	53.5%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6453	Add-Expendable Computer Equip	0	5,287	0	0	1,141	0.0%
6454	Add-Expendable Misc Equipment	0	41,149	43,959	28,355	30,231	6.6%
	Total Equipment	66,699	1,026,387	3,194,540	4,754,704	9,920,173	108.6%
7350	Transfer out - Capital Projects	0	8,400,000	0	0	0	0.0%
	Total Transfers	0	8,400,000	0	0	0	0.0%
	Total Expenditures	\$ 1,277,227	\$ 11,827,523	\$ 5,575,263	\$ 6,123,508	\$ 11,418,053	86.5%
	Total Surplus/(Deficit)	\$ 4,184,555	\$ (6,744,570)	\$ 3,363,173	\$ 2,837,765	\$ (2,789,256)	(198.3%)

REVENUE BOND CONSTRUCTION (FUND 42) SUMMARY

REVENUE BOND CONSTRUCTION - FUND 42

REVENUE AND EXPENDITURE SUMMARY

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Local Revenues	0	0	0	0	0	0.0%
Transfers	0	0	0	0	0	0.0%
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
EXPENDITURES						
Academic Salaries	0	0	0	0	0	0.0%
Classified Salaries	0	0	0	0	0	0.0%
Benefits	0	0	0	0	0	0.0%
Supplies & Materials	12,094	0	0	0	0	0.0%
Services & Other Operating	0	0	0	0	0	0.0%
Equipment	0	11,250	25,677	0	0	0.0%
Transfers	0	0	0	0	0	0.0%
Total Expenditures and Transfers	\$ 12,094	\$ 11,250	\$ 25,677	\$ 0	\$ 0	0.0%
Excess of Revenue Over Expenditures	\$ (12,094)	\$ (11,250)	\$ (25,677)	\$ 0	\$ 0	0.0%
Prior Years Adjustments	0	0	0	0	0	0.0%
Beginning Fund Balance	49,021	36,927	25,677	0	0	0.0%
ENDING FUND BALANCE	\$ 36,927	\$ 25,677	\$ 0	\$ 0	\$ 0	0.0%

REVENUE BOND CONSTRUCTION (FUND 42) DETAIL

REVENUE BOND CONSTRUCTION - FUND 42

REVENUE AND EXPENDITURE DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8861	Interest/Invest Inc	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
	Total Local Revenues	0	0	0	0	0	0.0%
8994	Transfer in-Bond Fund	0	0	0	0	0	0.0%
	Total Transfers	0	0	0	0	0	0.0%
	Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
EXPENDITURES							
2110	Classified-Reg	0	0	0	0	0	0.0%
	Total Classified Salaries	0	0	0	0	0	0.0%
3305	OASDI - Classified SEIU	0	0	0	0	0	0.0%
3325	Medicare - Classified SEIU	0	0	0	0	0	0.0%
3405	Health Plan - Classified SEIU	0	0	0	0	0	0.0%
3425	Dental - Classified SEIU	0	0	0	0	0	0.0%
3435	Life Insurance - Classified SEIU	0	0	0	0	0	0.0%
3505	SUI - Classified SEIU	0	0	0	0	0	0.0%
3605	Workers Comp - Classified SEIU	0	0	0	0	0	0.0%
3652	OPEB	0	0	0	0	0	0.0%
3705	SF Retirement - Classified SEIU	0	0	0	0	0	0.0%
	Total Benefits	0	0	0	0	0	0.0%
4103	Other Books	0	0	0	0	0	0.0%
4301	Printing Supplies		0	0	0	0	0.0%
4302	Computer Supplies	0	0	0	0	0	0.0%
4303	Other Supplies	12,094	0	0	0	0	0.0%
	Total Supplies	12,094	0	0	0	0	0.0%
5722	Legal Services	0	0	0	0	0	0.0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	Total Services	0	0	0	0	0	0.0%
6101	Sites (Planning)	0	0	0	0	0	0.0%
6202	Construction in Progress	0	0	25,677	0	0	0.0%
6203	Project Management	0	11,250	0	0	0	0.0%
6444	Add-Non Cap Custodial Misc Equip	0	0	0	0	0	0.0%
	Total Equipment	0	11,250	25,677	0	0	0.0%
	Total Expenditures	\$ 12,094	\$ 11,250	\$ 25,677	\$ 0	\$ 0	0.0%
	Total Surplus/(Deficit)	\$ (12,094)	\$ (11,250)	\$ (25,677)	\$ 0	\$ 0	0.0%

2005 PROPOSITION A BOND FUND (FUND 44) SUMMARY

2005 PROPOSITION A BOND - FUND 44

REVENUE AND EXPENDITURE SUMMARY

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Local Revenues	36,304	37,317	0	0	0	0.0%
Transfers	0	0	0	0	0	0.0%
Total Revenue	\$ 36,304	\$ 37,317	\$ 0	\$ 0	\$ 0	0.0%
EXPENDITURES						
Academic Salaries	2,119	0	0	0	0	0.0%
Classified Salaries	0	0	0	0	0	0.0%
Benefits	9,940	0	0	0	0	0.0%
Supplies & Materials	0	0	0	0	0	0.0%
Services & Other Operating	0	3,500	0	0	0	0.0%
Equipment	1,631,968	153,421	0	0	0	0.0%
Transfers	0	0	0	0	0	0
Total Expenditures and Transfers	\$ 1,644,027	\$ 156,921	\$ 0	\$ 0	\$ 0	0.0%
Excess of Revenue Over Expenditures	\$ (1,607,724)	\$ (119,604)	\$ 0	\$ 0	\$ 0	0.0%
Prior Years Adjustments	0	0	0	0	0	0.0%
Beginning Fund Balance	1,727,327	119,604	0	0	0	0.0%
ENDING FUND BALANCE	\$ 119,604	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

2005 PROPOSITION A BOND FUND (FUND 44) DETAIL

2005 PROPOSITION A BOND - FUND 44

REVENUE AND EXPENDITURE DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8861	Interest/Invest Inc	\$ 36,304	\$ 37,317	\$ 0	\$ 0	\$ 0	0.0%
8994	Transfer in-Bond Fund	0	0	0	0	0	0.0%
Total Local Revenues		36,304	37,317	0	0	0	(100.0%)
Total Revenues		\$ 36,304	\$ 37,317	\$ 0	\$ 0	\$ 0	(100.0%)
EXPENDITURES							
	Expenditures					0	
1210	Administrators	2,119	0	0	0	0	0.0%
Total Academic Salaries		2,119	0	0	0	0	0.0%
2110	Classified-Reg	0	0	0	0	0	0.0%
Total Classified Salaries			0	0	0	0	0.0%
3302	OASDI - Administrators	9,410	0	0	0	0	0.0%
3305	OASDI - Classified SEIU	0	0	0	0	0	0.0%
3322	Medicare - Administrators	30	0	0	0	0	0.0%
3325	Medicare - Classified SEIU	0	0	0	0	0	0.0%
3402	Health Plan - Administrators	0	0	0	0	0	0.0%
3405	Health Plan - Classified SEIU	0	0	0	0	0	0.0%
3422	Dental - Administrators	0	0	0	0	0	0.0%
3425	Dental - Classified SEIU	0	0	0	0	0	0.0%
3432	Life Insurance - Administrators	0	0	0	0	0	0.0%
3435	Life Insurance - Classified SEIU	0	0	0	0	0	0.0%
3502	SUI - Administrators	11	0	0	0	0	0.0%
3505	SUI - Classified SEIU	0	0	0	0	0	0.0%
3602	Workers Comp - Administrators	51	0	0	0	0	0.0%
3605	Workers Comp - Classified SEIU	0	0	0	0	0	0.0%
3652	OPEB	51	0	0	0	0	0.0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3702	SF Retirement - Administrators	387	0	0	0	0	0.0%
3705	SF Retirement - Classified SEIU	0	0	0	0	0	0.0%
	Total Benefits	9,940	0	0	0	0	0.0%
4303	Other Supplies	0	0	0	0	0	0.0%
	Total Supplies	0	0	0	0	0	0.0%
5190	Other Consulting	0	3,500	0	0	0	0.0%
5610	Other Property Leases	0	0	0	0	0	0.0%
5722	Legal Services	0	0	0	0	0	0.0%
5912	Fees for Services	0	0	0	0	0	0.0%
	Total Services	0	3,500	0	0	0	0.0%
6102	Site Improvements	0	0	0	0	0	0.0%
6201	Planning Costs	288,504	2,175	0	0	0	0.0%
6202	Construction in Progress	1,308,792	73,259	0	0	0	0.0%
6203	Project Management	20,354	77,987	0	0	0	0.0%
6205	Testing, Inspection and Investigate	890	0	0	0	0	0.0%
6207	DSA Fees	5,878	0	0	0	0	0.0%
6209	Swing Space	7,550	0	0	0	0	0.0%
6210	Management Hazard Materials	0	0	0	0	0	0.0%
6451	Add-Expendable Furniture/Fixt	0	0	0	0	0	0.0%
7355	Transfer out-Bond Fund	0	0	0	0	0	0.0%
	Total Equipment & Transfers	1,631,968	153,421	0	0	0	0.0%
	Total Expenditures	\$ 1,644,027	\$ 156,921	\$ 0	\$ 0	\$ 0	0.0%
	Total Surplus/(Deficit)	\$ (1,607,724)	\$ (119,604)	\$ 0	\$ 0	\$ 0	0.0%

2020 PROPOSITION A BOND FUND (FUND 45) SUMMARY

2020 PROPOSITION A BOND - FUND 45

REVENUE AND EXPENDITURE SUMMARY

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Local Revenues	3,736,552	7,804,870	12,355,257	9,734,025	6,000,000	(38.4%)
Transfers	0	270,000,000	8,200	0	0	0.0%
Total Revenue	\$ 3,736,552	\$ 277,804,870	\$ 12,363,457	\$ 9,734,025	\$ 6,000,000	(38.4%)
EXPENDITURES						
Academic Salaries	0	0	169,258	0	0	0.0%
Classified Salaries	0	0	989,328	1,191,884	1,215,673	2.0%
Benefits	0	87	423,723	423,330	497,343	17.5%
Supplies & Materials	37,556	37,479	60,943	28,793	64,761	124.9%
Services & Other Operating	415,612	1,884,663	969,082	646,508	1,320,285	104.2%
Equipment	62,402,009	130,592,971	83,681,749	51,953,836	234,257,202	350.9%
Transfers	0	0	0	2,522,911	0	0.0%
Total Expenditures and Transfers	\$ 62,855,177	\$ 132,515,200	\$ 86,294,083	\$ 56,767,261	\$ 237,355,265	318.1%
Excess of Revenue Over Expenditures	\$ (59,118,626)	\$ 145,289,670	\$ (73,930,627)	\$ (47,033,236)	\$ (231,355,265)	391.9%
Prior Years Adjustments	0	0	0	0	0	0.0%
Beginning Fund Balance	266,162,484	207,043,858	352,333,528	278,402,902	231,369,665	(16.9%)
ENDING FUND BALANCE	\$ 207,043,858	\$ 352,333,528	\$ 278,402,902	\$ 231,369,665	\$ 14,400	(100.0%)

2020 PROPOSITION A FUND (FUND 45) DETAIL

2020 PROPOSITION A BOND - FUND 45

REVENUE AND EXPENDITURE DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8861	Interest/Invest Inc	\$ 3,736,552	\$ 7,804,870	\$ 12,355,257	\$ 9,734,025	\$ 6,000,000	(38.4%)
8941	Sale of Bond	0	270,000,000	8,200	0	0	0.0%
Total Local Revenues		3,736,552	277,804,870	12,363,457	9,734,025	6,000,000	(38.4%)
Total Revenues		\$ 3,736,552	\$ 277,804,870	\$ 12,363,457	\$ 9,734,025	\$ 6,000,000	(38.4%)
EXPENDITURES							
1210	Administrators	0	0	169,258	0	0	0.0%
Total Academic Salaries		0	0	169,258	0	0	0.0%
2110	Classified-Reg	0	0	989,328	1,018,460	1,037,271	1.8%
2111	Classified-Managers	0	0	0	173,424	178,401	2.9%
Total Classified Salaries		0	0	989,328	1,191,884	1,215,673	2.0%
3302	OASDI - Administrators	0	0	6,060	7,826	0	(100.0%)
3304	OASDI - Classified Managers	0	0	0	0	10,769	0.0%
3305	OASDI - Classified SEIU	0	0	58,216	59,764	64,621	8.1%
3322	Medicare - Administrators	0	0	2,398	2,458	0	(100.0%)
3324	Medicare - Classified Managers	0	0	0	0	2,519	0.0%
3325	Medicare - Classified SEIU	0	0	13,615	13,977	15,113	8.1%
3402	Health Plan - Administrators	0	0	7,406	8,069	0	(100.0%)
3404	Health Plan - Classified Managers	0	0	0	0	13,605	0.0%
3405	Health Plan - Classified SEIU	0	0	106,102	112,464	149,650	33.1%
3422	Dental - Administrators	0	0	1,252	1,130	0	(100.0%)
3424	Dental - Classified Managers	0	0	0	4,180	1,800	(56.9%)
3425	Dental - Classified SEIU	0	0	12,784	7,540	19,800	162.6%
3432	Life Insurance - Administrators	0	0	79	70	0	(100.0%)
3435	Life Insurance - Classified SEIU	0	0	789	724	1,200	65.8%
3502	SUI - Administrators	0	0	84	86	0	(100.0%)

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
3504	SUI - Classified Managers	0	0	0	0	87	0.0%
3505	SUI - Classified SEIU	0	0	494	509	521	2.4%
3602	Workers Comp - Administrators	0	0	4,077	2,547	0	(100.0%)
3604	Workers Comp - Classified Managers	0	0	0	0	2,588	0.0%
3605	Workers Comp - Classified SEIU	0	0	23,901	15,160	15,530	2.4%
3652	OPEB	0	0	11,581	11,884	12,160	2.3%
3702	SF Retirement - Administrators	0	87	25,164	24,839	0	(100.0%)
3704	SF Retirement - Classified Managers	0	0	0	0	26,767	0.0%
3705	SF Retirement - Classified SEIU	0	0	149,720	150,105	160,615	7.0%
	Total Benefits	0	87	423,723	423,330	497,343	17.5%
4303	Other Supplies	37,556	37,479	60,943	28,793	64,761	124.9%
5190	Other Consulting	211,757	161,627	156,457	148,040	79,272	(46.5%)
5351	Moving, Rental and Storage	12,699	142,222	406,765	252,765	324,804	28.5%
5640	Maint & Repair - Non-Equipment	0	0	0	107,250	20,000	(81.4%)
5656	Software License Fees	0	0	353,814	2,716	41,529	1,429.3%
5657	Maint - Hazardous Materials	0	0	2,216	0	5,000	0.0%
5722	Legal Services	2,226	17,227	44,910	89,993	840,600	834.1%
5803	Other Advertising	3,389	418	4,840	10,564	8,151	(22.8%)
5912	Fees for Services	185,541	432	80	35,182	930	(97.4%)
5915	Cost of Issuance of Bond	0	1,562,737	0	0	0	0.0%
	Total Services	453,168	1,922,142	1,030,025	675,301	1,385,047	105.1%
6102	Site Improvements	0	0	521,783	146,732	0	(100.0%)
6201	Planning Costs	7,375,804	2,959,733	2,460,284	3,529,417	41,840,799	1,085.5%
6202	Construction in Progress	49,800,808	119,450,094	73,759,389	42,289,288	176,837,658	318.2%
6203	Project Management	2,624,348	1,724,827	2,109,372	2,636,722	5,521,376	109.4%
6204	Hazardous Materials	65,460	0	21,890	4,660	165,529	3,452.1%
6205	Testing, Inspection and Investigate	753,348	2,081,118	1,138,469	712,359	5,353,567	651.5%
6206	Construction Management Fees	1,092,477	1,887,260	2,135,861	1,838,678	1,593,250	(13.3%)
6207	DSA Fees	0	1,069,469	46,446	70,115	5,767	(91.8%)
6208	Reprographics and Signage	1,549	0	722	7,009	3,399	(51.5%)

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6209	Swing Space	514,881	511,510	229,838	366,768	356,364	(2.8%)
6210	Management HABABrd Materials	0	0	8,000	0	0	0.0%
6411	Add-Furniture/Fixtures	0	736,849	0	179,371	1,073,902	498.7%
6413	Add-Computer Equipment	86,937	44,609	661,337	22,522	839,084	3,625.6%
6414	Add-Miscellaneous Equipment	0	8,197	0	105,647	454,353	330.1%
6453	Add-Expendable Computer Equip	0	0	443,131	0	0	0.0%
6454	Add-Expendable Misc Equipment	86,396	119,305	145,226	44,549	212,155	376.2%
	Total Equipment	62,402,009	130,592,971	83,681,749	51,953,836	234,257,202	350.9%
7310	Transfer out - General Unrestricted	0	0	0	2,522,911	0	(100.0%)
	Total Transfers	0	0	0	2,522,911	0	(100.0%)
	Total Expenditures	\$ 62,855,177	\$ 132,515,200	\$ 86,294,083	\$ 56,767,261	\$ 237,355,265	318.1%
	Total Surplus/(Deficit)	\$ (59,118,626)	\$ 145,289,670	\$ (73,930,627)	\$ (47,033,236)	\$ (231,355,265)	391.9%

BOOKSTORE (FUND 51) SUMMARY

BOOKSTORE AUXILIARY - FUND 51

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Local Revenues	90,411	158,297	75,334	51,628	52,600	2%
Transfers In	347,638	238,400	411,984	445,538	481,400	8%
Total Revenue	\$ 438,049	\$ 396,697	\$ 487,318	\$ 497,166	\$ 534,000	7%
EXPENDITURES						
Academic Salaries	0	0	0	0	0	0%
Classified Salaries	0	0	0	0	0	0%
Benefits	430,601	388,823	480,559	491,417	526,000	7%
Supplies & Materials	0	0	0	0	0	0%
Services & Other Operating	2,448	2,874	1,759	749	3,000	
Equipment	0	0	0	0	0	0%
Total Expenditures	\$ 433,049	\$ 391,697	\$ 482,318	\$ 492,166	\$ 529,000	7%
Transfers Out	5,000	5,000	5,000	5,000	5,000	0%
Excess of Revenue Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Beginning Fund Balance	1,947,358	2,047,358	2,147,358	2,247,358	2,347,358	4%
OPEB Fund - Increase	100,000	100,000	100,000	100,000	100,000	0%
ENDING FUND BALANCE	\$ 2,047,358	\$ 2,147,358	\$ 2,247,358	\$ 2,347,358	\$ 2,447,358	4%

BOOKSTORE (FUND 51) DETAIL

BOOKSTORE AUXILIARY FUND - FUND 51

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8843A	BK-Commission from Sales	\$ 78,266	\$ 147,491	\$ 64,706	\$ 46,225	\$ 50,000	8%
8861	Interest on Investments	11,468	10,759	10,625	5,125	2,500	
8891	Other Income	677	47	3	78	100	28%
8893I	Misc Income	0	0	0	200	0	
	Total Local Revenues	90,411	158,297	75,334	51,628	52,600	2%
8981	Transfer in - General Unrestricted	347,638	238,400	411,984	445,538	481,400	8%
8982	Transfer in - General Restricted	0	0	0	0	0	0%
	Total Transfers In	347,638	238,400	411,984	445,538	481,400	8%
	TOTAL REVENUES	\$ 438,049	\$ 396,697	\$ 487,318	\$ 497,166	\$ 534,000	7%
EXPENDITURES							
3201	PERS Pension expense	161,821	111,666	192,816	207,972	234,000	13%
3461	Post Retirement Health Care	168,780	177,157	187,743	183,445	192,000	5%
3652	OPEB	100,000	100,000	100,000	100,000	100,000	0%
3988	Benefits Expense Recovery	0	0	0	0	0	0%
	Total Benefits	430,601	388,823	480,559	491,417	526,000	7%
5190	Other Consulting	1,350	2,790	1,481	0	3,000	
5908	Bank Service Fees	1,098	84	278	749	0	
	Total Services	2,448	2,874	1,759	749	3,000	301%
7310	Transfer out - Std Programs & Services	5,000	5,000	5,000	5,000	5,000	
	Total Transfers Out	5,000	5,000	5,000	5,000	5,000	0%
	TOTAL EXPENDITURES	\$ 438,049	\$ 396,697	\$ 487,318	\$ 497,166	\$ 534,000	7%

SELF INSURANCE FUND (FUND 61) SUMMARY

FUND TITLE - FUND 61 SELF INSURANCE

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Local Revenues	\$ 0	\$ 1,941,374	\$ 2,500,000	\$ 4,000,000	\$ 5,000,000	25%
Transfers In	6,000,000	0	1,600,000	0	0	
Total Revenue	\$ 6,000,000	\$ 1,941,374	\$ 4,100,000	\$ 4,000,000	\$ 5,000,000	-2%
EXPENDITURES						
Classified Salaries	7,173	0	0	0	0	
Benefits	2,563	343	0	0	0	
Supplies & Materials	0	2,096	19,780	5,329	60,000	1,026%
Services & Other Operating	2,030,664	3,467,312	4,059,165	3,847,137	4,610,531	20%
Equipment					0	
Total Expenditures	\$ 2,040,400	\$ 3,469,752	\$ 4,078,945	\$ 3,852,466	\$ 4,670,531	21%
Transfers Out	0	0	0	0	0	
Excess of Revenue Over Expenditures	\$ 3,959,600	\$ (1,528,378)	\$ 21,055	\$ 147,534	\$ 329,469	123%
Beginning Fund Balance	21,186	3,980,786	2,452,408	2,473,463	2,620,997	6%
ENDING FUND BALANCE	\$ 3,980,786	\$ 2,452,408	\$ 2,473,463	\$ 2,620,997	\$ 2,950,466	13%

SELF INSURANCE FUND (FUND 61) DETAIL

FUND TITLE - FUND 61 SELF INSURANCE

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8891	Other Local Revenues	\$ 0	\$ 1,941,374	\$ 2,500,000	\$ 4,000,000	\$ 5,000,000	25%
8861	Interest/Invest Inc		0	0	0	0	
	Total Local Revenues	0	1,941,374	2,500,000	4,000,000	5,000,000	25%
8981	Transfer in - General Unrestricted	6,000,000	0	1,600,000	0	0	
	Total Transfers In	6,000,000	0	1,600,000	0	0	0%
	TOTAL REVENUES	\$ 6,000,000	\$ 1,941,374	\$ 4,100,000	\$ 4,000,000	\$ 5,000,000	25%
EXPENDITURES							
2110	Classified-Reg	7,173	0	0	0	0	
	Total Classified Salaries		7,173	0	0	0	0%
	TOTAL SALARIES		7,173	0	0	0	0%
3305	OASDI - Classified SEIU					421	
3325	Medicare - Classified SEIU					99	
3405	Health Plan - Classified SEIU				343	343	
3505	SUI - Classified SEIU					36	
3605	Workers Comp - Classified SEIU					173	
3652	OPEB Trust Payment					175	
3705	SF Retirement - Classified SEIU					1,316	
	Total Benefits	2,563	343	0	0	0	0%
4303	Other Supplies	0	2,096	19,780	5,329	60,000	1026%
	Total Supplies	0	2,096	19,780	5,329	60,000	1026%
5130	Dues and Memberships		6,653	0	0	2,840	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
5190	Other Consulting	718	40,850	33,044	31,650	118,406	274%
5210	Travel - Non-Local	0	0	0	0	5,000	
5410	Insurance	(13,355)	0	(20,334)	3,782,357	4,449,285	18%
5450	Self-Insurance Claims	1,965,484	3,391,782	4,020,972	24,965	25,000	0%
5721	Judgments/Claims/Settlements	15,188	21,350	20,906	0	0	
5722	Legal Serives	49,375	0	0	0	0	
5912	Fees for Services	6,600	13,330	4,576	8,165	10,000	
	Total Services	2,030,664	3,467,312	4,059,165	3,847,137	4,610,531	20%
	TOTAL EXPENDITURES	\$ 2,040,400	\$ 3,469,752	\$ 4,078,945	\$ 3,852,466	\$ 4,670,531	21%
	TOTAL SURPLUS/DEFICIT	\$ 3,959,600	\$ (1,528,378)	\$ (478,945)	\$ 147,534	\$ 329,469	123%

RETIREMENT HEALTH TRUST (OPEB) (FUND 69) SUMMARY

SELF INSURANCE FUND -69

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Local Revenues	4,085,555	4,377,711	2,671,752	3,500,774	3,500,000	0%
Transfers	4,000,000	1,200,000	1,200,000	1,200,000	1,200,000	
Total Revenue	\$ 8,085,555	\$ 5,577,711	\$ 3,871,752	\$ 4,700,774	\$ 4,700,000	0%
EXPENDITURES						
Benefits	12,980,583	3,692,933	3,635,409	4,400,774	4,400,000	
Other Outgo	0	0	0	0	0	
Total Expenditures and Transfers	\$ 12,980,583	\$ 3,692,933	\$ 3,635,409	\$ 4,400,774	\$ 4,400,000	0%
Excess of Revenue Over Expenditures	\$ (4,895,028)	\$ 1,884,778	\$ 236,343	\$ 300,000	\$ 300,000	
Beginning Fund Balance	4,137,016	(895,023)	989,755	1,226,098	1,526,098	24%
Adjustment			(137,011)			
ENDING FUND BALANCE	\$ (895,023)	\$ 989,755	\$ 1,226,098	\$1,526,098	\$1,826,098	20%

RETIREMENT HEALTH TRUST (OPEB) (FUND 69) DETAIL

SELF INSURANCE FUND -69

REVENUE AND EXPENDITURE DETAIL

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8891	Other Local Revenue	\$ 3,859,051	\$ 4,053,582	\$ 2,435,409	\$ 3,200,774	\$ 3,200,000	
8861	Interest/Invest Inc	226,504	324,129	236,343	300,000	300,000	
	Local Revenues	4,085,555	4,377,711	2,671,752	3,500,774	3,500,000	0%
8981	Transfer in - General Unrestricted	4,000,000	1,200,000	1,200,000	1,200,000	1,200,000	
	Total Local Revenues	8,085,555	5,577,711	3,871,752	4,700,774	4,700,000	0%
	Total Revenues	\$ 8,085,555	\$ 5,577,711	\$ 3,871,752	\$ 4,700,774	\$ 4,700,000	0%
EXPENDITURES							
3461A	OPEB Trsf to Retirement Trust	12,980,583	3,692,933	3,635,409	4,400,774	4,400,000	0%
	Total Expenditures	\$ 12,980,583	\$ 3,692,933	\$ 3,635,409	\$ 4,400,774	\$ 4,400,000	0%
	Total Surplus/(Deficit)	\$ (4,895,028)	\$ 1,884,778	\$ 236,343	\$ 300,000	\$ 300,000	0%

FINANCIAL AID FUND (FUND 71) SUMMARY

STUDENT FINANCIAL AID TRUST FUND - FUND 71

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Federal Revenues	\$ 14,949,705	\$ 17,287,526	\$ 23,472,346	\$ 25,991,494	\$ 26,771,239	3%
State Revenues	2,323,738	2,988,404	3,476,166	7,935,292	8,173,350	3%
Local Revenues	0	0	0	0	0	
Transfers In	169,983	25,040	32,106	(57,916)	(59,629)	3%
Total Revenue	\$ 17,443,426	\$ 20,300,970	\$ 26,980,618	\$ 33,868,870	\$ 34,884,961	3%
EXPENDITURES						
Student Aid	16,823,810	20,599,068	26,777,193	33,912,054	34,929,416	3%
Indirect Cost	163,112	169,414	(802,206)	0	0	0
Total Expenditures	\$ 16,986,922	\$ 20,768,482	\$ 25,974,987	\$ 33,912,054	\$ 34,929,416	3%
Transfers Out	1,273,548	238,566	0	101,652	104,282	3%
Excess of Revenue Over Expenditures	\$ (817,045)	\$ (706,078)	\$ 1,005,630	\$ (144,836)	\$ (148,738)	3%
Beginning Fund Balance	710,082	(106,964)	(813,041)	192,589	144,837	
Prior Years Adjustment	0	0	0	(47,752)	3,901	
ENDING FUND BALANCE	\$ (106,963)	\$ (813,041)	\$ 192,589	\$ 0	\$ 0	

FINANCIAL AID FUND (FUND 71) DETAIL

STUDENT FINANCIAL AID TRUST FUND - FUND 71

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Pell	\$ 12,895,180	\$ 15,946,703	\$ 21,248,017	\$ 23,282,423	\$ 23,980,896	3%
SEOG	691,136	609,200	496,771	791,841	815,596	3%
Direct Loan (Unsubsidized)	473,331	524,313	1,029,850	1,178,141	1,213,485	3%
Direct Loan (Subsidized)	331,461	346,730	697,707	763,594	786,502	3%
Perkins Loan	558,597	(139,420)	0	(24,505)	(25,240)	3%
Total Federal Revenues	14,949,705	17,287,526	23,472,346	25,991,494	26,771,239	3%
Cal Grant	2,254,754	2,495,562	3,258,048	3,199,440	3,295,423	3%
EMCAG	68,984	492,842	0	0	0	
FT Student Success Grant Fund	0	0	0	4,599,039	4,737,010	3%
Emergency Financial Aid Supplement	0	0	218,118	133,000	136,990	3%
Emergency FA Assistance - DRMESG	0	0	0	0	0	
Hire UP Program	0	0	0	3,812	3,927	3%
Total State Revenues	2,323,738	2,988,404	3,476,166	7,935,292	8,173,350	3%
Total Local Revenues	0	0	0	0	0	0
Cal Grant Interest	(3,921)	(8,285)	27,811	0	0	0
Pell	0	0	0	(808)	(808)	0%
SEOG	153,314	12,400	0	(57,107)	(58,820)	3%
BFAP - Revenue (Indirect)	20,590	20,925	4,295	0	0	
Total Transfers In	169,983	25,040	32,106	(57,916)	(59,629)	3%
TOTAL REVENUES	\$ 17,443,426	\$ 20,300,970	\$ 26,980,618	\$ 33,868,870	\$ 34,884,961	3%
EXPENDITURES						
BFAP - Expenditures (Indirect)	163,112	169,414	(802,206)	0	0	0
Total Other Offset Cost	163,112	169,414	(802,206)	0	0	0
Pell	12,895,180	15,946,703	21,248,017	23,282,825	23,981,310	3%

San Francisco Community College District – FY27 Adopted Budget

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
SEOG	800,100	621,600	496,771	791,841	815,596	3%
Direct Loan (Unsubsidized)	473,331	524,313	1,029,850	1,140,526	1,174,742	3%
Direct Loan (Subsidized)	331,461	346,730	697,707	801,209	825,245	3%
Cal Grant	2,254,754	2,495,562	3,258,048	3,159,802	3,254,596	3%
EMCAG	68,984	492,842	0	0	0	
FT Student Success Grant Fund	0	0	0	4,599,039	4,737,010	3%
Emergency Financial Aid Supplement	0	171,318	46,800	133,000	136,990	3%
Hire UP Program	0	0	0	3,812	3,927	3%
Total Student Aid	16,823,810	20,599,068	26,777,193	33,912,054	34,929,416	3%
Perkins Loan	1,229,198	238,566	0	0	0	0
Cal Grant Interest	0	0	0	44,138	45,462	3%
Pell	0	0	0	407	0	
SEOG	44,350	0	0	57,107	58,820	3%
Total Transfers Out	1,273,548	238,566	0	101,652	104,282	3%
TOTAL EXPENDITURES	\$ 18,260,470	\$ 21,007,048	\$ 25,974,987	\$ 34,013,707	\$ 35,033,699	3%
TOTAL SURPLUS/DEFICIT	\$ (817,045)	\$ (706,078)	\$ 1,005,630	\$ (144,836)	\$ (148,738)	0

GENERAL TRUST (FUND 72) SUMMARY

GENERAL TRUST FUND - FUND 72

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Total Donations & Others	\$ 0	\$ 0	\$ 0	\$ 42,278	\$ 42,278	0.0%
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 42,278	\$ 42,278	0.0%
EXPENDITURES						
Bank Fees	528	554	614	596	596	0.0%
Total Expenditures	\$ 528	\$ 554	\$ 614	\$ 596	\$ 596	0.0%
Excess of Revenue Over Expenditures (Deficit)	\$ (528)	\$ (554)	\$ (614)	\$ (18,386)	\$ (18,386)	0.0%
Beginning Fund Balance	848,899	848,371	847,817	847,203	828,817	0.0%
Prior Years Adjustment				0	0	
ENDING FUND BALANCE	\$ 848,371	\$ 847,817	\$ 847,203	\$ 828,817	\$ 810,431	0.0%

GENERAL TRUST (FUND 72) DETAIL

GENERAL TRUST FUND - FUND 72

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8889	Other Student Fees		\$ 0	\$ 0	\$ 0	\$ 0	
8826	Other Non-Profit Contributions				42,278	42,278	0.0%
	Total Donations & Others	0	0	0	42,278	42,278	0.0%
	Total Revenue	\$ 0	\$ 0	\$ 0	\$ 42,278	\$ 42,278	0.0%
EXPENDITURES							
5908	Bank Service Fees	528	554	614	596	596	0.0%
	Total Other Operating Expense	528	554	614	596	596	0.0%
6414	Add-Miscellaneous Equipment				17,454	17,454	0.0%
6451	Add-Expendable Furniture/Fixt				42,614	42,614	0.0%
	Total Equipment				60,068	60,068	0.0%
	Total Expenditures	\$ 528	\$ 554	\$ 614	\$ 60,664	\$ 60,664	0.0%
	Total Surplus (Deficit)	(528)	(554)	(614)	(18,386)	(18,386)	0.0%

STUDENT FIDUCIARY FUNDS (FUND 73) SUMMARY

ASSOCIATED STUDENTS AND REPRESENTATION FEE - FUND 73

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Local Revenue	296,911	302,127	490,464	350,854	257,750	-27%
Transfer In	509	(412)	0	600	0	
Total Revenue	\$ 297,420	\$ 301,715	\$ 490,464	\$ 351,454	\$ 257,750	-27%
EXPENDITURES						
Classified Salaries	92,957	93,956	136,158	142,962	205,228	44%
Supplies & Materials	41,619	27,931	16,866	43,732	74,300	70%
Services & Operating	75,313	82,893	94,530	175,606	70,300	-60%
Equipment	11,412	0	2,533	0	1,000	
Transfers Out & Unallocated Costs	27,706	38,349	3,745	8,000	26,569	232%
Total Expenditures	\$ 249,007	\$ 243,129	\$ 253,832	\$ 370,300	\$ 377,397	2%
Excess of Revenue Over Expenditures (Deficit)	\$ 48,414	\$ 58,586	\$ 236,632	\$ (18,846)	\$ (119,647)	535%
Beginning Fund Balance	1,486,812	1,535,227	1,593,813	1,830,445	1,811,599	-1%
Prior Years Adjustment	1	0	0	0	0	
ENDING FUND BALANCE	\$ 1,535,227	\$ 1,593,813	\$ 1,830,445	\$ 1,811,599	\$ 1,691,952	-7%

STUDENT FIDUCIARY FUNDS (FUND 73) DETAIL

ASSOCIATED STUDENTS AND REPRESENTATION FEE - FUND 73

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8826	Other Non-Profit Contributions	\$ 1,651	\$ 0	\$ 4,192	\$ 1,042	\$ 0	
8861	Interest/Invest Inc	3,625	6,304	4,490	5,928	0	
8884	Student Rep Fee	43,626	38,150	77,444	47,360	0	
8896	Intrafund Transfer	0	0	0	(1,183)	0	
8893B	Activity Fees - Fall	121,161	123,032	237,568	132,766	100,000	-25%
8893C	Activity Fees - Spring	119,675	119,901	132,893	130,636	100,000	-23%
8893G	Fundraising	1,329	576	1,610	2,284	0	
8893H	Membership Fees	940	690	60	370	0	
8893I	Miscellaneous Income	25	74	83	433	0	
8893L	Vending Machines	4,854	13,400	13,164	15,722	3,000	-81%
8893N	PY Credit/Refunds	509	(912)	(15)	(30)	0	
8893T	Library Fines/Lost Books		25	0	0	0	
8893Z	Jazzland Commissions	0	0	18,975	15,525	54,750	253%
	Total Local Revenues	297,420	301,215	490,464	350,854	257,750	-27%
8982	Transfer in - General Restricted					600	
8989	Transfer In - Associated Students	0	500	0	0	0	
	Total Transfers In	0	500	0	600	0	-100%
	TOTAL REVENUES	\$ 297,420	\$ 301,715	\$ 490,464	\$ 351,454	\$ 257,750	-27%
EXPENDITURES							
2370	Classified-NI Coll Aide	92,957	93,956	136,159	142,962	205,228	44%
	Total Classified Salaries	92,957	93,956	136,159	142,962	205,228	44%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	TOTAL SALARIES	92,957	93,956	136,159	142,962	205,228	44%
4102	Textbooks	16,205	13,875	0	4,247	47,500	
4301	Printing Supplies	0	124	154	1,132	1,900	68%
4303	Other Supplies	11,271	12,978	14,757	38,330	24,900	-35%
4305	Instructional Supplies	12,764	0	54	0	0	
4306	Food Supplies	0	0	1,255	0	0	
4402	Uniforms	1,379	955	646	0	0	
4404	Kitchen Utensils	0	0	0	23	0	
	Total Supplies	41,619	27,932	16,866	43,732	74,300	70%
5130	Dues and Memberships	325	1,024	60	6,190	0	
5202	Conference and Food Services	0	0	6,727	13,005	0	
5210	Travel - Non-Local	25,849	22,793	25,290	31,114	0	
5212	Travel - Local	46	680	524	684	600	-12%
5350	Postage	0	0	21	0	0	
5632	Copier Leases	0	0	0	0	200	
5656	Software License Fees	1,200	960	1,536	1,440	1,300	-10%
5801	Broadcasting	0	0	14	0	0	
5802	Print Advertising	0	0	224	16	0	
5803	Other Advertising	0	1,111	3,410	6,261	4,150	-34%
5805	Student Outreach	22,340	31,069	43,045	57,551	52,900	-8%
5909	Receivable Write-Off	485	(90)	(95)	(85)	0	
5910	Other Expenses	2,255	1,171	6,632	17,652	4,500	-75%
5912	Fees for Services	1,000	5,100	7,142	3,065	6,650	117%
5914	Governmental Fees, Taxes & Licenses	21,813	19,075	0	38,714	0	
	Total Services	75,313	82,893	94,530	175,606	70,300	-60%
6307	Software	0	0	555	0	1,000	

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
6443	Add-Non Cap Computer Eqp	0	0	1,000	0	0	
6451	Add-Expendable Furniture/Fixt	0	0	0	0	0	
6453	Add-Expendable Computer Equip		0	0	0	0	
6454	Add-Expendable Misc Equipment	11,412	0	978	0	0	
	Total Equipment	11,412	0	2,533	0	1,000	0%
7310	Transfer out - General Unrestricted	0	0	0	0	0	
7383	Transfer out - Scholarship Trust	6,459	16,250	3,500	8,000	0	
7600	Other Payments to/for Students	21,246	22,099	0	0	0	
7901	Unallocated Cost	0	0	245	0	23,500	
7904	Unallocated Costs C/O					3,069	
	Total Transfers Out	27,705	38,349	3,745	8,000	26,569	0%
	TOTAL EXPENDITURES	\$ 249,007	\$ 243,130	\$ 253,832	\$ 370,300	\$ 377,397	2%
	TOTAL SURPLUS/DEFICIT	\$ 48,414	\$ 58,585	\$ 236,632	\$ (18,846)	\$ (119,647)	0%

SCHOLARSHIP FUND (FUND 74) SUMMARY

SCHOLARSHIP AND LOAN TRUST FUND - FUND 74

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
Additional Scholarship Income	\$ 1,300,822	\$ 1,834,539	\$ 1,370,054	\$ 1,465,221	\$ 1,509,178	3%
Interfund Transfer	127,828	130,440	394,651	72,410	74,582	3%
Total Revenue	\$ 1,428,650	\$ 1,964,979	\$ 1,764,706	\$ 1,537,631	\$ 1,583,760	3%
EXPENDITURES						
Scholarships/Support	1,198,381	1,458,420	1,550,576	1,438,709	1,481,871	3%
Other Operating Expense	0	0	0	0	0	0%
Total Expenditures	\$ 1,198,381	\$ 1,458,420	\$ 1,550,576	\$ 1,438,709	\$ 1,481,871	3%
Excess of Revenue Over Expenditures (Deficit)	\$ 230,269	\$ 506,559	\$ 214,130	\$ 98,922	\$ 101,890	3%
Beginning Fund Balance	5,401,196	5,631,465	6,138,024	6,352,154	6,451,076	2%
Prior Years Adjustment			0	0	1	
ENDING FUND BALANCE	\$ 5,631,465	\$ 6,138,024	\$ 6,352,154	\$ 6,451,076	\$ 6,552,966	2%

SCHOLARSHIP FUND (FUND 74) DETAIL

SCHOLARSHIP AND LOAN TRUST FUND - FUND 74

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8825	Scholarhsip Donations	\$ 1,191,728	\$ 1,651,459	\$ 1,156,428	\$ 1,240,234	\$ 1,277,441	3%
8826	Other Non-Profit Contributions	0	0	0	0	0	
8861	Interest/Invest Inc	109,094	183,080	213,626	224,987	231,737	3%
8889	Other Student Fees		0	0	0	0	
	Total Donations & Others	1,300,822	1,834,539	1,370,054	1,465,221	1,509,178	3%
8981	Transfer in - General Unrestricted	59,149	23,520	50,655	16,632	17,131	3%
8982	Transfer in - General Restricted	62,220	90,020	342,887	47,778	49,211	3%
8989	Transfer in - Associated Students	6,459	16,250	0	8,000	8,240	3%
8990	Transfer in - Trust Fund	0	0	0	0	0	
8991	Transfer in - Scholarship Trust	0	650	1,109	0	0	
	Total Transfers In	127,828	130,440	394,651	72,410	74,582	3%
	Total Revenue	\$ 1,428,650	\$ 1,964,979	\$ 1,764,706	\$ 1,537,631	\$ 1,583,760	3%
EXPENDITURES							
7383	Transfer out - Scholarship Trust	0	0	1,109	0	0	
7501	Payments to Students	1,198,381	1,463,420	1,559,467	1,441,709	1,484,961	3%
7600	Other Payments to/for Students	0	(5,000)	(10,000)	(3,000)	(3,090)	3%
	Total Scholarship/Support	1,198,381	1,458,420	1,550,576	1,438,709	1,481,871	3%
5902	Testing Services	0	0	0	0	0	
5908	Bank Service Fees	0	0	0	0	0	
	Total Other Operating Expense	0	0	0	0	0	0%
	Total Expenditures	\$ 1,198,381	\$ 1,458,420	\$ 1,550,576	\$ 1,438,709	\$ 1,481,871	3%
	Total Surplus (Deficit)	230,269	506,559	214,130	98,922	101,890	3%

CO-CURRICULAR ACCOMODATIONS FUND – FUND 75

CO-CURRICULAR ACCOMODATIONS FUND - FUND 75

REVENUE AND EXPENDITURE REPORT

Category	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE						
State Revenue		\$ 0	\$ 0	\$ 0	\$ 0	
Local Revenue	13,882	40,365	69,010	56,659	60,000	6%
Transfer In		0	0	0	0	
Total Revenue	\$ 13,882	\$ 40,365	\$ 69,010	\$ 56,659	\$ 60,000	6%
EXPENDITURES						
Classified Salaries		0	0	0	0	
Supplies & Materials	24,310	24,736	16,521	2,314	2,500	8%
Services & Operating	0	422	431	17,175	0	
Equipment					0	
Transfers Out & Unallocated Costs	500	650	0	700	700	0%
Total Expenditures	\$ 24,810	\$ 25,808	\$ 16,953	\$ 20,189	\$ 3,200	-84%
Excess of Revenue Over Expenditures (Deficit)	\$ (10,928)	\$ 14,557	\$ 52,058	\$ 36,469	\$ 56,800	56%
Beginning Fund Balance	103,090	92,162	106,719	158,777	195,246	23%
ENDING FUND BALANCE	\$ 92,162	\$ 106,719	\$ 158,777	\$ 195,246	\$ 252,046	29%

CO-CURRICULAR ACCOMODATIONS FUND – FUND 75 DETAIL

CO-CURRICULAR ACCOMODATIONS FUND - FUND 75

REVENUE AND EXPENDITURE REPORT

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
REVENUE							
8826	Other Non-Profit Contributions		\$ 0	\$ 100	\$ 35	\$ 862	(100%)
8889	Other Student Fees	13,882	39,365	68,306	55,030	60,000	9%
8893G	Fundraising		0	900	669	0	
8893I	Miscellaneous Income		0	0	0	767	
Total Local Revenues		13,882	40,365	69,010	56,659	60,000	6%
TOTAL REVENUES		\$ 13,882	\$ 40,365	\$ 69,010	\$ 56,659	\$ 60,000	6%
EXPENDITURES							
4303	Other Supplies		366	0	8,025	0	
4305	Instructional Supplies	21,825	24,736	8,496	2,234	2,500	12%
4306	Food Supplies					80	
4402	Uniforms		2,119	0	0	0	
Total Supplies		24,310	24,736	16,521	2,314	2,500	8%
5130	Dues and Memberships		0	100	0	0	
5804	Community Outreach		0	0	100	0	
5805	Student Outreach		0	322	331	0	
5912	Fees for Services		0	0	0	17,175	0%
Total Services		0	422	431	17,175	0	0%
7384	Transfer out - Agency Fund	0	650	0	600	600	0%
7501	Payments to Students		500	0	0	0	
7901	Unallocated Cost	0	0	0	100	100	0%
Total Transfers Out		500	650	0	700	700	0%

San Francisco Community College District – FY27 Adopted Budget

Acct	Account Title	Actual 2022-23	Actual 2023-24	Actual 2024-25	Unaudited Actual 2025-26	Adopted Budget 2026-27	% Change
	TOTAL EXPENDITURES	\$ 24,810	\$ 25,808	\$ 16,953	\$ 20,189	\$ 3,200	(84%)
	TOTAL SURPLUS/DEFICIT	\$ (10,928)	\$ 14,557	\$ 52,058	\$ 36,469	\$ 56,800	56%

APPENDIX

EXHIBIT A - SECTIONS BY ACADEMIC YEAR

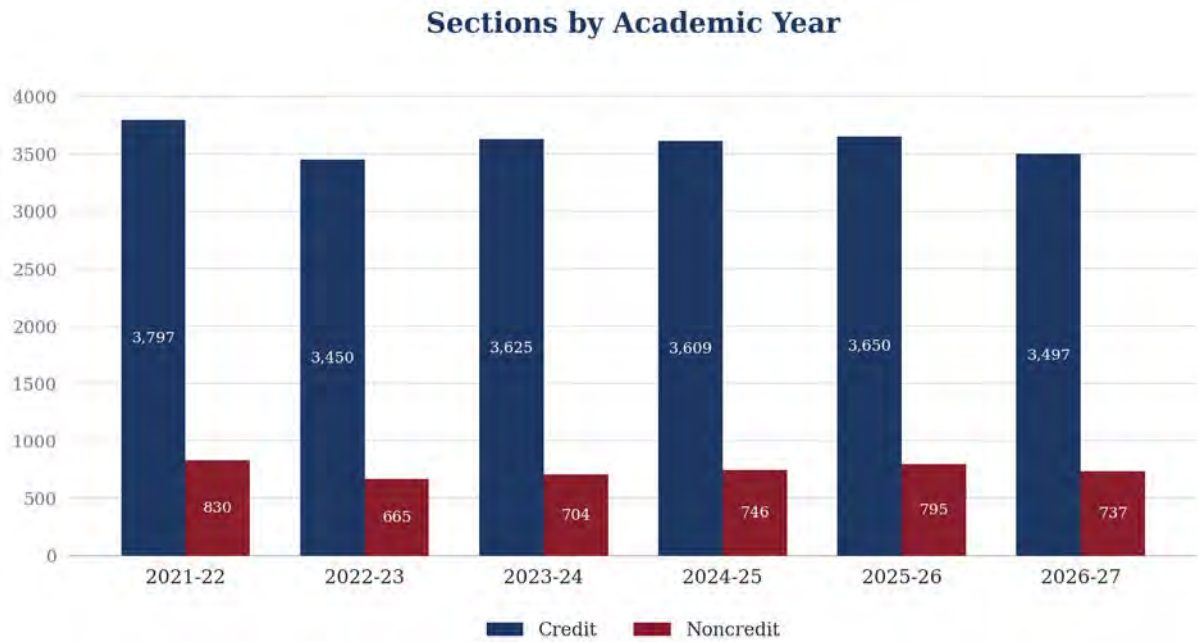


EXHIBIT B - SECTIONS BY ACADEMIC YEAR – CREDIT

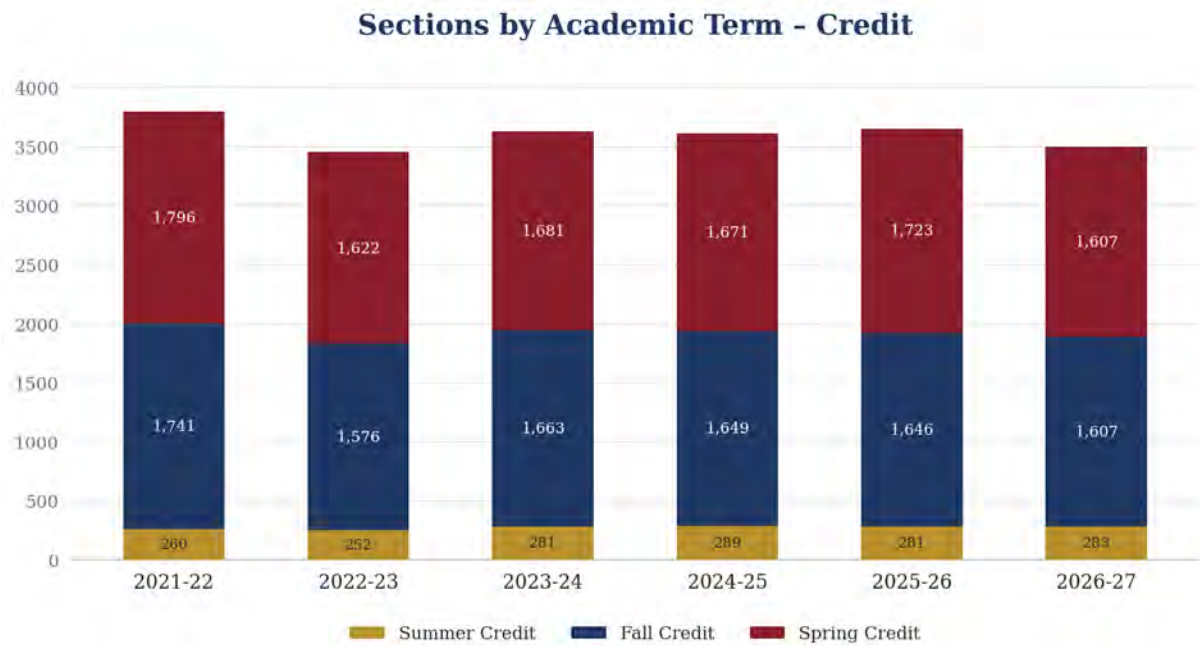


EXHIBIT C - SECTIONS BY ACADEMIC TERM – NONCREDIT

Sections by Academic Term - Noncredit

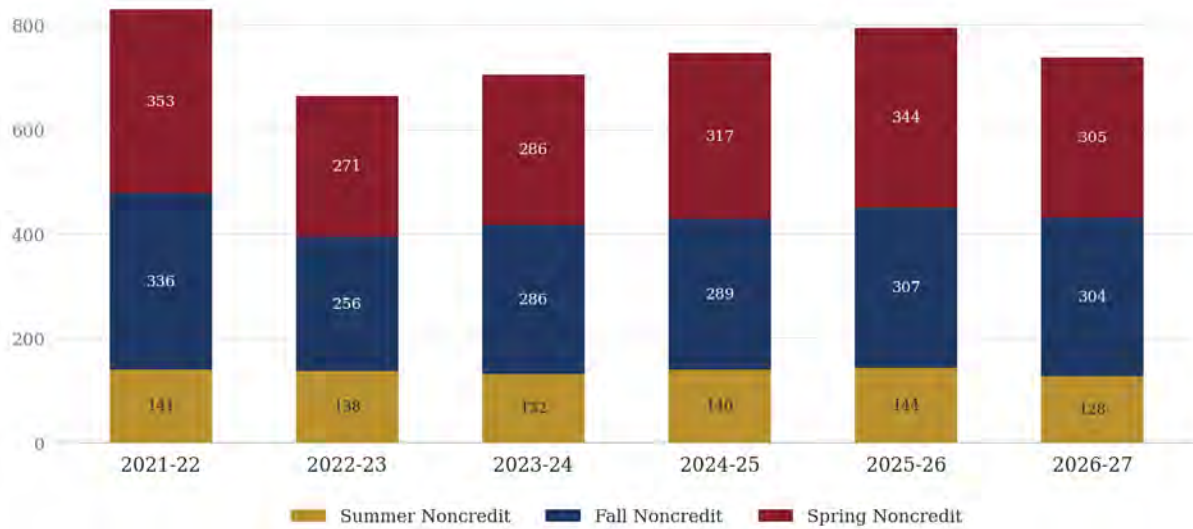


EXHIBIT D - CREDIT HEADCOUNT BY TERM

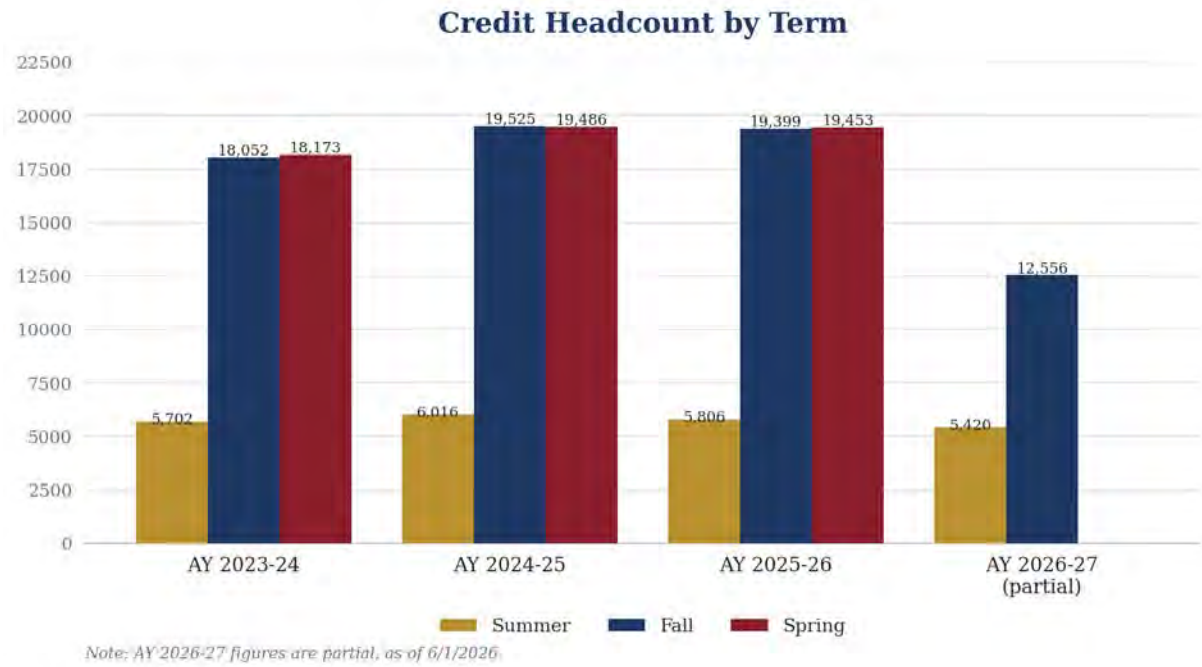


EXHIBIT E - NONCREDIT HEADCOUNT BY TERM

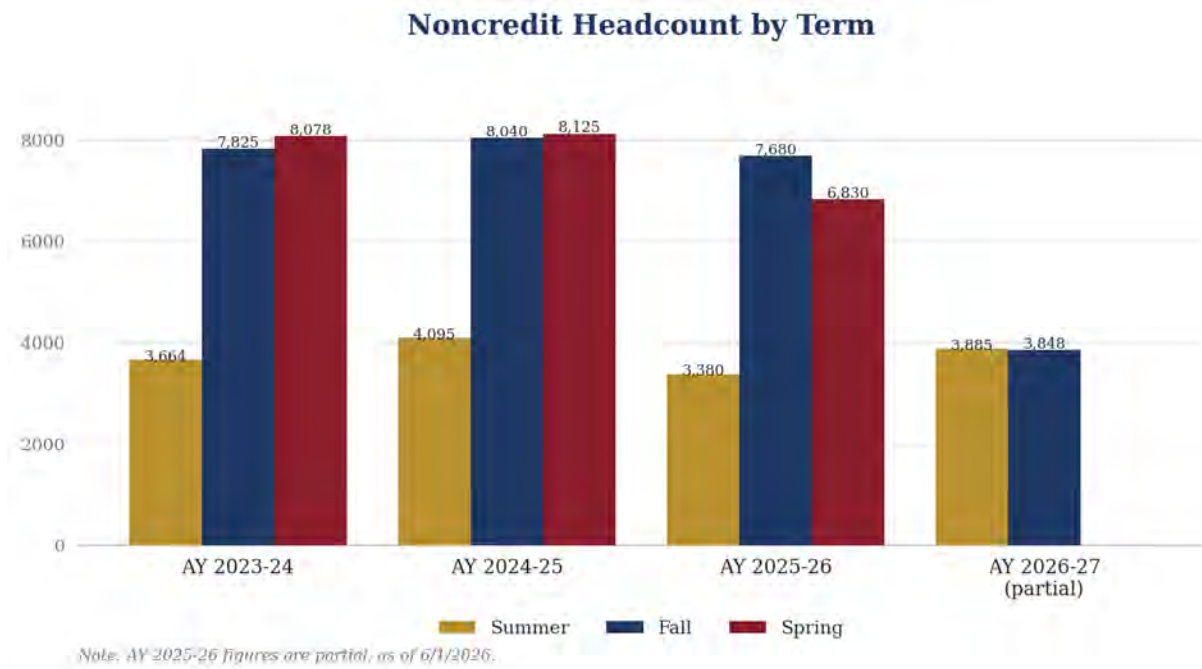


EXHIBIT F - FTES FUNDING SUMMARY

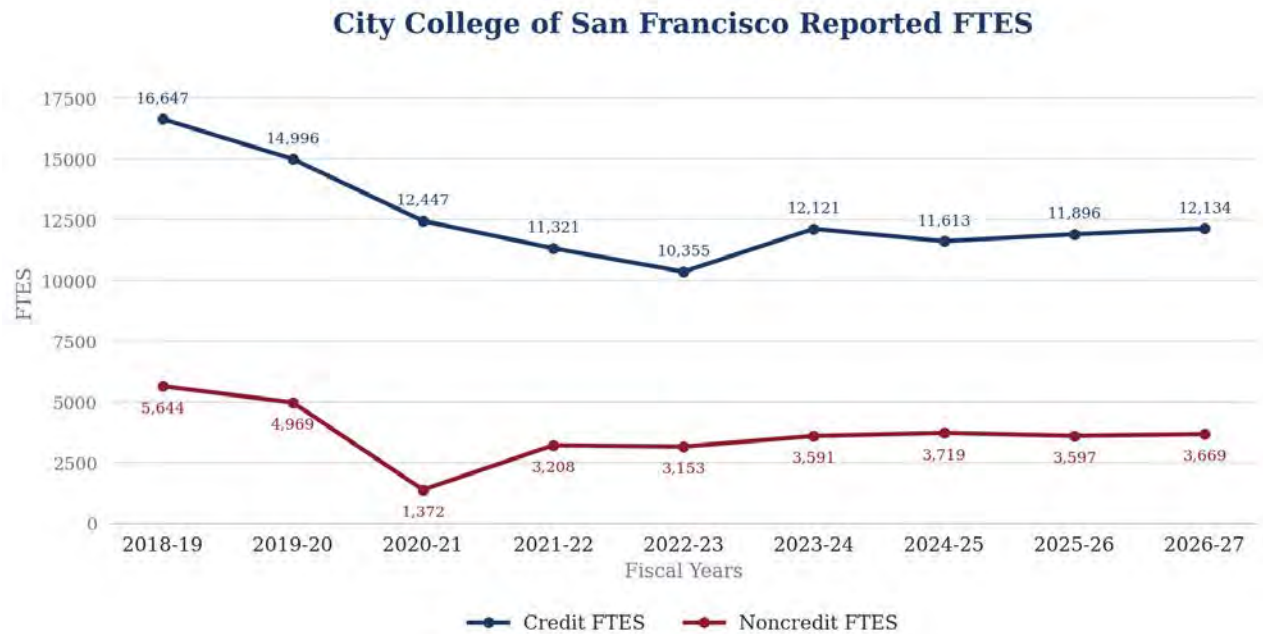


EXHIBIT G – FUNDS DESCRIPTIONS

UNRESTRICTED GENERAL FUND + PARCEL TAX FUND

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.

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.

GENERAL FUND UNRESTRICTED

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.

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. Each categorical program under Fund 12 must operate within a balanced budget, ensuring that expenditure does not exceed available funding.

DEPARTMENTAL FUND (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.

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.

CHILD DEVELOPMENT FUND (FUND 21)

The Child Development Fund (Fund 21) is established to account for revenues and expenditures related to childcare 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.

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 childcare, 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.

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.

The Culinary program, though educationally valuable, is not financially sustainable under current conditions and continues to require District support to maintain operations.

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.

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.

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.

INTERNAL 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.

San Francisco Community College District – FY27 Adopted Budget

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.

FINANCIAL AID 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.

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.

GENERAL TRUST FUND (FUND 72)

The General Trust Fund plays a vital role in promoting student access and success by reducing the financial burden associated with higher education through scholarships. 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 academic or career pathways.

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 institute.

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.

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.

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.