

CCSF 2026-2027 Monthly Actuals vs Adopted Budget (Unrestricted)						
As on 10/19/25	FY 26 Adopted Budget	Jul-26	Aug-26	Sep-26	Grand Total FY 27	% YTD FY 27
		-			-	
Revenues:	-	-	-	-		
State	109,697,548	5,958,619	5,958,619	15,317,449	27,234,687	25%
Local	97,748,923	8,180,971	1,025,578	(15,280)	9,191,269	9%
Transfer In	0				-	0%
Total Revenue	207,446,471	14,139,590	6,984,197	15,302,169	36,425,956	18%
Expenditures:						
Certificated Salaries						
1100 Faculty- FTSchool/LT subs	(33,876,418)	(4,554)	(3,215,820)	(3,195,456)	(6,415,830)	19%
1210 Administrators	(3,977,507)	(406,998)	(335,032)	(287,576)	(1,029,607)	26%
1220-1280 FT Non-teaching School	(7,208,620)	0	(727,958)	(712,449)	(1,440,407)	20%
1300 Faculty - Part-time (includes all 13xx	(25,130,914)	(1,618,089)	(1,894,022)	(2,102,994)	(5,615,105)	22%
1400 Admin/Non-teaching PT/Stipends	(2,954,450)	(74,940)	(255,916)	(268,644)	(599,500)	20%
Total Certificated Salaries	(73,147,909)	(2,104,580)	(6,428,749)	(6,567,119)	(15,100,449)	21%
Classified Salaries						
2100 FT Regular	(36,900,223)	(3,029,595)	(2,418,067)	(2,458,465)	(7,906,127)	21%
2111 - Classified-Managers	(3,830,039)	(286,081)	(280,600)	(243,573)	(810,255)	21%
2200 FT Instructional Aides	(3,218,695)	(218,802)	(198,575)	(206,591)	(623,969)	19%
2300 Classified Temp/OT includes all 23xx	(2,883,279)	(182,887)	(184,752)	(274,666)	(642,306)	22%
2400 Instructional Aides Non-reg Temp	(377,298)	(34,196)	(25,597)	(32,037)	(91,830)	24%
Total Classified Salaries	(47,209,535)	(3,751,561)	(3,107,592)	(3,215,333)	(10,074,486)	21%
Benefits						
3100 STRS	(18,638,148)	(722,805)	(948,813)	(967,601)	(2,639,218)	14%
3200 PERS	(479,885)	(37,613)	(33,150)	(31,708)	(102,470)	21%
3300 OASDI/Medicare	(4,658,604)	(337,863)	(303,443)	(310,246)	(951,552)	20%
3400 Health/Dental/Life/ OPEB pay as you go	(28,172,754)	(1,817,932)	(1,886,562)	(1,115,326)	(4,819,820)	17%
3500 SUI	(59,277)	(4,271)	(4,360)	(4,497)	(13,128)	22%
3600 WC/OPEB Employer Share	(2,982,489)	(201,287)	(198,162)	(202,985)	(602,434)	20%
3700 SPERS Retirement	(6,719,335)	(479,341)	(423,540)	(428,880)	(1,331,762)	20%
Total Benefits	(61,710,492)	(3,601,114)	(3,798,029)	(3,061,242)	(10,460,385)	17%
Supplies						
4200 Cost of Goods Sold	(43,000)					
4300 Supplies	(1,151,955)	(1,039)	(54,611)	(44,925)	(100,575)	9%
4400 Uniforms	(182,665)	(2,087)	(4,539)	(15,881)	(22,507)	12%
Total Supplies	(1,377,620)	(3,126)	(59,150)	(60,806)	(123,082)	9%
Services						
5000 Budget-Other Operating Expenses						
5100 Consulting/Services	(2,856,872)	(130,182)	(78,930)	(34,174)	(243,285)	9%
5200 Travel	(753,400)	(5,367)	(35,541)	(54,798)	(95,706)	13%
5300 Moving, Rental and Storage, Postage	(128,823)	341	0	(390)	(49)	0%
5400 Insurance	(60,000)	0	0	0	0	0%
5500 Utilities	(5,587,600)	4,917	(388,980)	(475,591)	(899,653)	15%
5600 Leases/Maint/Repair	(3,204,607)	(207,021)	(386,527)	(100,171)	(693,720)	22%
5700 Legal	(2,135,500)	0	0	(50,000)	(50,000)	2%
5800 Printing/Advertising	(195,336)	(19,250)	(13,674)	0	(32,924)	17%
5900 Fees/Other	(3,278,197)	(160,111)	(49,841)	(72,703)	(282,655)	9%
Total Services	(18,200,335)	(516,673)	(953,492)	(787,827)	(2,257,993)	12%
Equipment						
6200 Building Improvements						
6300 Books/Media						
6400 Furniture/Fixtures	(895,589)	(58,117)	(2,412)	(9,197)	(69,726)	8%
Total Equipment	(895,589)	(58,117)	(2,412)	(9,197)	(69,726)	8%
Transfers Out/Other Out go	(4,616,508)		(6,178)		(6,178)	0%
Total Expenditures	(207,157,988)	(10,035,171)	(14,355,602)	(13,701,525)	(38,092,298)	18%
Deficit/ Surplus	288,484	4,104,419	(7,371,405)	1,600,644	(1,666,342)	

Transfer Out Breakdown	
Transfer out - Cafeteria	665,753
Transfer out - Capital Projects	2,000,000
Transfer out - Book Store	481,400
Transfer out - OPEB	1,200,000
Other Payments to/for Students	170,000
F & A Cost	99,355
	4,616,508

Expenses
Revenue (Plus)