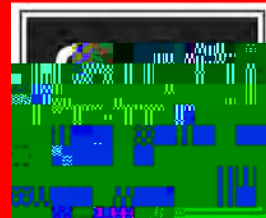




2023-24

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

In summation, this is a balanced fiscal plan for FY2023-24 based on the information that we are aware of today, and the current level of budgeted instructional FTE of 1,026. The district is still in negotiations with our unions and depending on the outcome of those negotiations will have an impact on our adopted budget. The impact will be presented with a budget revision at the future board meeting and will illustrate the impact on this year and future years' budgets for review. The plan includes funding to support district objectives related to program review, and maintenance and technology needs. It allows us to address prior year audit findings and meet our current contractual obligations.

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Board and Administration



BOARD OF TRUSTEES

- Alan Wong.....President
- Anita Martinez.....Vice President
- Vick Chung.....Member
- Aliya ChistiMember
- Dr. Murrell Green..... Member
- Susan Solomon.....Member
- Shanel Williams Member
- Heather Brandt.....Student Trustee

ADMINISTRATION

- Dr. David Martin.....Chancellor
- Dr. John alAmin Vice Chancellor, Finance and Administration
- Dr. GeiscdLy.....Interim Vice Chancellor, Academic and Institutional Affairs
- Dr. Lisa CooperWilkins Vice Chancellor, Student Affairs

BUDGET & ACCOUNTING TEAM

- Adil Ahmed.....Associate Vice Chancellor, Finance and Administration
- Derek

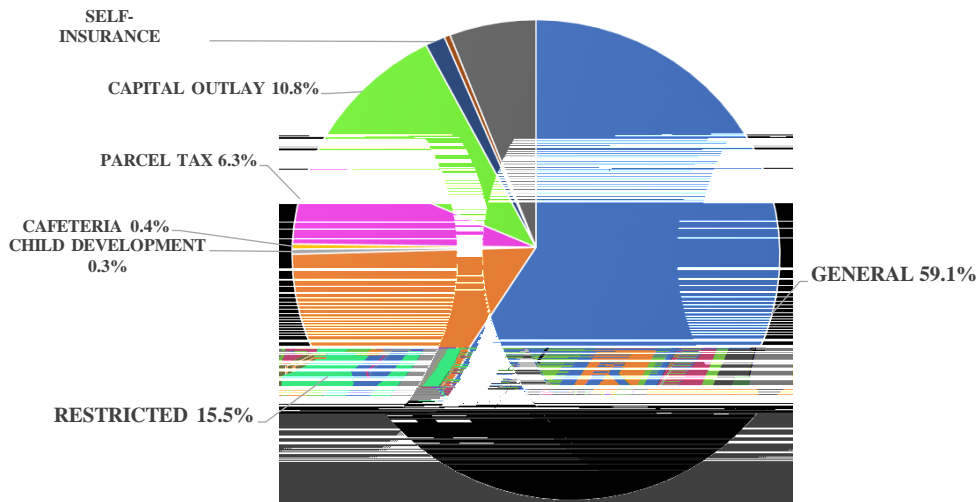
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS
REVENUES**

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
GENERAL	162,062,808	172,972,793	166,701,182	180,948,801	185,541,362	2.5%
RESTRICTED	40,725,447	55,626,732	49,633,039	38,295,532	48,558,370	26.8%
TOTAL GENERAL FUND	202,788,255	228,599,525	216,334,221	219,244,334	234,099,731	6.8%
CHILD DEVELOPMENT	808,345	759,889	1,638,962	1,044,827	1,097,392	5.0%
CAFETERIA	945,907	790,281	866,718	830,363	1,100,000	32.5%
PARCEL TAX	19,490,064	19,518,892	19,442,020	19,442,020	19,442,020	0.0%

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

**SUMMARY OF FUNDS
REVENUES**



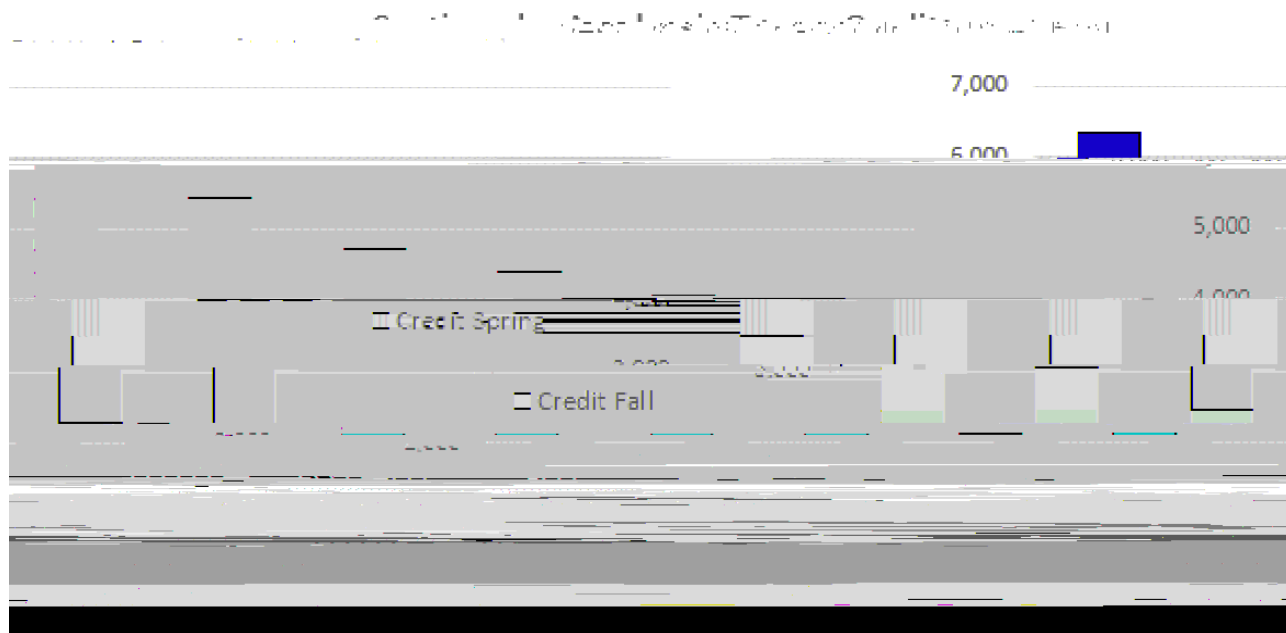
**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2023-24**

**SUMMARY OF FUNDS
EXPENSES**

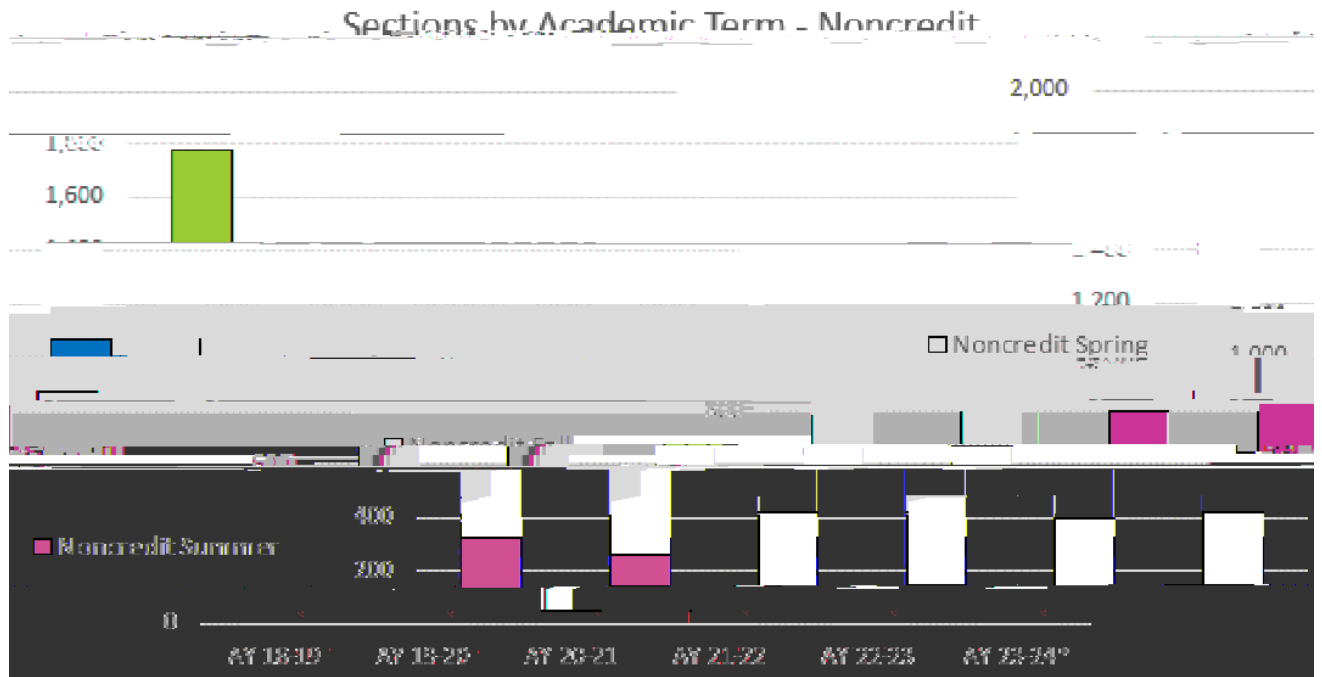
	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
GENERAL	163,609,323	165,214,621	180,364,765	177,779,176	185,541,362	4.4%
RESTRICTED	40,725,447	51,819,454	50,688,041	36,442,522	45,544,461	25.0%
TOTAL GENERAL FUND	204,334,770	217,034,075	231,052,806	214,221,698	231,085,823	7.9%
CHILD DEVELOPMENT	975,511	765,514	976,470	1,044,827	1,095,266	4.8%
CAFETERIA	945,907	790,281	866,718	830,363	1,100,000	32.5%
PARCEL TAX	19,490,064	19,518,635	19,625,373	19,679,999	19,676,241	(0.0%)
CAPITAL OUTLAY	5,668,689	2,080,055	2,506,568	11,016,164	31,088,485	182.2%
SELF-INSURANCE	6,790,806	5,778,773	6,359,238	15,031,788	10,615,429	(29.4%)
SCHOLARSHIP AND LOAN TRUST	1,249,873	1,650,452	1,137,613	1,199,366	1,200,500	0.1%
STUDENT FINANCIAL AID TRUST	21,383,769	23,825,030	30,403,158	18,747,471	18,654,000	(0.5%)
TOTAL OTHER FUNDS	56,504,619	54,408,740	61,875,138	67,549,978	83,429,920	23.5%
TOTAL EXPENSES	260,839,390	271,442,815	292,927,945	281,771,676	314,515,743	11.6%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2023-24



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



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

FUND TYPES 11, 15, 39–

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

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

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

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,905	990,906	-	-	-	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(2,466,969)	(5,639,434)	128.6%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	108,322	108,322	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	59,130,834	77,105,102	30.4%
8612	Apprenticeship Allow	366,870	366,052	384,809	501,336	501,336	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	314,206	1,107,364	252.4%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	21,013,345	21,013,345	0.0%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	80,203	80,203	0.0%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,076,169	2,422,776	(21.2%)
8691	ST Mandated Costs	645,930	619,747	619,970	412,830	578,199	40.1%
8699	Other Misc ST Revenues	-	7,917,457	8,899,240	10,162,132	849,692	(91.6%)
State Revenues Total		91,902,778	93,190,555	100,661,748	92,332,408	98,126,905	6.3%
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	40,473,301	39,698,923	(1.9%)
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	993,348	993,348	0.0%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,914,070	1,914,070	0.0%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(561,439)	(561,439)	0.0%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	11,609,291	11,609,291	0.0%
8818	Redevelopment AB 1290	661,229	800,317	826,187	1,767,048	1,767,048	0.0%
8819	Prop Tax Rev-Voted Indebtedness-P	1,928,053	2,658,109	2,696,043	3,040,744	3,040,839	0.0%
8821	Cont, Gifts, Endowments	247,460	-	-	1,000	1,000	0.0%
8827	Save A Class Donation	111	97	171	25,347	25,347	0.0%
8831	Contract Instructional Serv	536,552	411,017	494,139	393,986	393,986	0.0%
8851	Rentals/Leases	499,978	55,299	49,682	12,072	12,072	0.0%
8861	Interest/Invest Inc	274,123	25,359				

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ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED
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ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
1120	CERTIFICATED SALARIES Faculty-Schl						

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
3322	Medicare - Administrators	96,024	91,266	76,968	77,025	102,957	33.7%
3323	Medicare - Stationary Engineers	25,145	23,888	21,968	19,953	16,822	(15.7%)
3324	Medicare - Classified Managers	8,683	6,964	7,577	7,606	4,432	(41.7%)
3325	Medicare - Classified SEIU	488,769	493,737	507,728	506,035	522,464	3.2%
3326	Medicare - Crafts	19,425	18,422	18,322	18,878	21,770	15.3%
3327	Medicare - Governing Board	491	488	406	587	574	(2.3%)
3328	Medicare - CalWorks	-	6	-	-	893,639	0.0%
3329	Medicare - Certificated	1,056,151	988,634	834,356	852,797	-	(100.0%)
3402	Health Plan - Administrators	421,253	440,396	444,499	390,893	496,727	27.1%
3403	Health Plan - Stationary Engineers	129,376	136,470	123,675	106,294	126,328	18.8%
3404	Health Plan - Classified Managers	11,776	13,268	19,810	16,377	26,000	58.8%
3405	Health Plan - Classified SEIU	3,995,843	4,316,971	4,234,208	4,046,361	4,791,029	18.4%
3406	Health Plan - Crafts	149,999	149,747	155,616	147,294	175,271	19.0%
3407	Health Plan - Governing Board	44,646	49,752	51,749	38,556	52,000	34.9%
3409	Health Plan - Certificated	6,872,638	7,551,049	6,746,170	5,964,245	6,600,240	10.7%
3422	Dental - Administrators	65,545	59,705	59,550	51,813	71,318	37.6%
3423	Dental - Stationary Engineers	24,699	24,072	21,171	18,074	18,010	(0.4%)
3424	Dental - Classified Managers	6,616	5,293	6,175	5,662	3,600	(36.4%)
3425	Dental - Classified SEIU	736,987	717,350	679,233	639,051	675,988	5.8%
3426	Dental - Crafts	24,111	22,686	22,884	21,456	24,858	15.9%
3427	Dental - Governing Board	8,821	8,674	8,821	7,450	7,200	(3.4%)
3429	Dental - Certificated	1,220,684	1,142,954	993,925	856,136	884,201	3.3%
3432	Life Insurance - Administrators	2,976	3,380	3,372	3,012	4,040	34.1%
3433	Life Insurance - Stationary Engineer	1,131	1,384	1,217	1,070	1,004	(6.2%)
3434	Life Insurance - Classified Manager	298	304	355	335	200	(40.2%)
3435	Life Insurance - Classified SEIU	33,397	40,826	38,720	37,573	57,473	53.0%
3436	Life Insurance - Crafts	1,103	1,304	1,315	1,271	1,403	10.4%
3437	Life Insurance - Governing Board	565	642	583	612	400	(34.7%)
3439	Life Insurance - Certificated	40,905	47,781	43,950	39,452	63,744	61.6%
3461	Post Retirement	76,687	32,295	10,258,412	10,281,536	11,309,690	10.0%
3502	SUI - Administrators	3,419	4,764	30,048	27,301	37,568	37.6%
3503	SUI - Stationary Engineers	900	1,983	8,157	6,356	5,862	(7.8%)
3504	SUI - Classified Managers	298	540	2,781	2,695	1,528	(43.3%)
3505	SUI - Classified SEIU	17,656	38,648	189,107	174,377	199,294	14.3%
3506	SUI - Crafts	690	1,479	6,934	6,680	7,382	10.5%
3509	SUI - Certificated	38,091	32,554	339,501	307,312	355,073	15.5%
3602							

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
SUPPLIES/MATERIALS							
4000	Budget-Supplies/Materials	24	-	-	-	-	0.0%
4102	Textbooks	1,407	330	-	-	-	0.0%
4103	Other Books	-	-	72	4,800	4,800	0.0%
4301	Printing Supplies	47,913	27,462	42,679	21,286	21,286	0.0%
4302	Computer Supplies	4,118	929	10,504	531	531	0.0%
4303	Other Supplies	652,790	446,532	50,909	798,143	797,930	(0.0%)
4304	Durable Supplies	2,386	906	-	7,274	7,274	0.0%
4305	Instructional Supplies	10,228	50,565	55,610	59,938	56,432	(5.8%)
4306	Food Supplies	-	-	-	500	500	0.0%
4311	BKST Office Suppl (BSTORE ONLY)	-	-	-	-	-	
4402	Uniforms	43,970	20,290	65,471	125,730	125,730	0.0%
Supplies/Materials Total		762,836	547,015	225,245	1,018,202	1,014,483	(0.4%)
OTHER OPERATING EXPENSES							
5000	Budget-Other Operating Expenses	-	-	-	-	750,000	0.0%
5101	Instructional Service Agreements	647,210	596,010	-	17,260	17,260	0.0%
5110	Guest Lecturer	129,077	15,940	317,351	54,259	54,259	0.0%
5120	Computer Consulting	238,023	-	31,494	-	0	0.0%
5130	Dues and Memberships	214,401	174,248	189,032	180,709	180,109	(0.3%)
5131	Participants Cost	-	-	-	11,104	11,104	0.0%
5190	Other Consulting	2,521,483	3,059,517	1,765,476			

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	BUDGET 2023-24	% CHANGE
CAPITAL OUTLAY							
6102	Site Improvements	-	-	-	-	-	0.0%
6302	Books	50,174	185	150	105,927	105,927	0.0%
6304	Databases	53,629	48,698	36,358	224,081	224,081	0.0%
6306	Periodicals	37,804	12,263	12,714	31,983	31,983	0.0%
6308	Video	8,544	11,965	9,702	29,178	29,178	0.0%
6411	Add-Furniture/Fixtures	-	-	9,443	8,845	8,845	0.0%
6412	Add-Vehicles	34,186	-	48,296	(13,206)	-	(100.0%)
6413	Add-Computer Equipment	-	-	-	-	-	0.0%
6414	Add-Miscellaneous Equipment	-	-	-	-	-	0.0%

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ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,905	990,906	-	-	-	0.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(2,466,969)	(5,639,434)	(100.0%)
8611E							

ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,547,693)	(1,547,693)	0.0%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(190,003)	(190,003)	0.0%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,064,969)	(1,064,969)	0.0%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(994,980)	(994,980)	0.0%
8867U	BOG S Waiver Summer	(138)	-	-	-	-	0.0%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)			

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
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ACCOUNT	ACCOUNT TITLE	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2019-20	2020-21	2021-22	2022-23	BUDGET 2023-24	
CAPITAL OUTLAY							
6102	Site Improvements	-	-	-	-	-	0.0%
6302	Books	-	-	-	-	105,824	0.0%
6304	Databases	-	-	-	-	186,407	0.0%
6306	Periodicals	-	-	-	-	18,809	0.0%
6308	Video	-	-	-	7,970	19,125	140.0%
6411	Add-Furniture/Fixtures	-	-	9,443	8,845	8,845	0.0%
6412	Add-Vehicles	34,186	5024	5024	5024	5024	(8)34.004.0%

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23
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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2023-24**

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

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

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

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
Genentech Foundation Bioscience Program	200,000	167,447			

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
5530	Telephone	17,329.62	38,552.07	-	40,000	0.0%
5540	Other utilities	-	-	-	-	0.0%
5632	Copier Leases	-	-	-	-	0.0%
5633	Other Leases	44,950.23	56,768.84	55,913.67		

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

PROPRIETARY FUND/FOOD SERVICES FUND (FUND 22)

Fund 22- Cafeteria Fund

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

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

**CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT**

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

Acct	Account Title	2020-21 Actuals	2021-22 Actuals	2022-23 Preliminary	2023-24 Adoption Budget
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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8290	Ca Dept Ed-Fed Pass Thru	1,431	628,507	500,691	525,725	5.0%
	Total Federal Revenues	1,431	628,507	500,691	525,725	5.0%
8510	CDE-Apportionment	-	164,667	165,862	174,155	5.0%
8530	General CDE Revenues	592,642	(155,183)	16,745	17,582	5.0%
8699	Other Misc ST Revenues	165,816	740,413	183,400	192,570	5.0%
8871	Child Development Services	-	-	-	-	0.0%
	Total State Revenues	758,457	749,896	366,006	384,307	5.0%
8821	Cont, Gifts, Endowments	-	260,559	178,130	187,360	5.2%
8824	Foundations Sources	-	-	-	-	0.0%
	Total Local Revenues	-	260,559	178,130	187,360	5.2%
	Total Revenues	759,889	1,638,962	1,044,827	1,097,392	5.0%
Expenditures						
1220	Nonteaching-Sch1	4,285	14,419	31,078	32,632	5.0%
1422	Nonteaching-Hourly	-	5,616	25,012	26,263	5.0%
	Total Academic Salaries	4,285	20,035	56,090	58,894	5.0%
2110	Classified-Reg	79,058	75,944	81,235	85,297	5.0%
2210	Instructional Aides-Reg	332,857	494,594	450,208	472,719	5.0%
2330	Classified-NI Temp	52,974	57,190	68,175	71,584	5.0%
2370	Classified-NI Coll Aide	-	1,852	-	-	0.0%
2380	Classified-Overtime	-	-	-	-	0.0%
	Total Classified Salaries	464,890	629,580	599,619	629,600	5.0%
3109	STRS - Certificated	807	3,169	9,903	10,399	5.0%
3305	OASDI - Classified SEIU	28,163	37,499	35,625	37,406	5.0%
3325	Medicare - Classified SEIU	6,587	8,793	8,347	8,765	5.0%
3329	Medicare - Certificated	72	281	800	840	5.0%
3405	Health Plan - Classified SEIU	78,080	107,826	112,409	118,030	5.0%
3409	Health Plan - Certificated	263	1,160	3,319	3,485	5.0%
3425	Dental - Classified SEIU	10,409	12,791	12,367	12,985	5.0%
3429	Dental - Certificated	57	239			

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2023-24

CAPITAL

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
REVENUE					
State Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
Local Revenues	1,000,740	2,124,164	(10,516,889)	336,664	(103.2%)
Transfers	146,490	-	-	2,500,000	0.0%
Total Revenue	2,080,055	2,506,568	8,778,788	32,891,515	274.7%

EXPENDITURES

Academi5.002 pN-125618%1(7.Rc)-12 ,2,2 (l)28.998 (Re)2 (l)28r02 pN-12 (T)js728r0260.2300de7.425 Tc 216.Tc 83.0%

55.8%

**CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE DETAIL**

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
	8699 Other Misc ST Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
	Total State Revenues	932,824	382,404	19,295,677	30,054,851	55.8%
	8818 Redevelopment AB 1290	884,561	-	-	-	0.0%
	8851 Rentals/Leases	-	-	-	-	0.0%
	8886 Non-Resident Tuition Capital Outlay	116,179	86,664	-	86,664	0.0%
	8891 Other Local Revenue	-	300,000	220,405	250,000	13.4%
	8950 F & A Recoveries	-	1,737,500	(10,737,295)	-	(100.0%)
	Total Local Revenues	1,000,740	2,124,164	(10,516,889)	336,664	(103.2%)
	8981 Transfer in - General Unrestricted	-	-	-	2,500,000	0.0%
	8982 Transfer in - General Restricted	146,490	-	-	-	0.0%
	8985 Transfer in - Capital Projects	-	-	-	-	0.0%
	Total Transfers	146,490	-	-	2,500,000	0.0%
	Total Revenues	2,080,055	2,506,568	8,778,788	32,891,515	274.7%
Expenditures						
	5190 Other Consulting	52,504	23,289	-	120,000	0.0%
	5351 Postage	-	-	1,416	-	(100.0%)
	5640 Maint & Repair - Non-Equipment	56,300	-	505,056	-	(100.0%)
	5650 Maint & Repair - Equipment	39,896	-	869,025	-	(100.0%)
	5656 Software License Fees	34,981	-	-	-	0.0%
	5657 Maint - Hazardous Materials	-	-	2,993	-	(100.0%)
	5658 Maint - Other	-	-	-	5,528,050	0.0%
	5909 Receivable Write-Off	-	-	2,000	-	(100.0%)
	5912 Fees for Services	-	3,870	-	-	0.0%
	Total Services	183,681	27,159	1,380,490	5,648,050	309.1%
	6102 Site Improvements	-	-	-	-	0.0%
	6201 Planning Costs	970,096	388,398	-	23,741,765	0.0%
	6202 Construction in Progress	117,115	23,684	-	-	0.0%
	6203 Project Management	6,278	17,778	16,251	1,700	(89.5%)
	6204 Planning Harzard Materials	-	-	50,448	-	(100.0%)
	6210 Building Improvements	17,830	-	-	-	0.0%
	6413 Add-Computer Equipment	-	778	-	-	0.0%
	6460 Insructional Equipment	-	-	-	1,000,000	0.0%
	Total Equipment	1,111,319	430,638	66,699	24,743,465	36,997.2%
	7350 Transfer out - Capital Projects	-	-	10,737,295	-	(100.0%)
	Total Transfers	-	-	10,737,295	-	(100.0%)
	Total Expenditures	1,295,000	457,797	12,184,483	30,391,515	149.4%
	Total Surplus/(Deficit)	785,055	2,048,771	(3,405,696)	2,500,000	(173.4%)

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

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

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

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc	-	-	-	-	0.0%
	Total Local Revenues	-	-	-	-	0.0%
8994	Transfer in-Bond Fund	-	-	-	350,000	0.0%
	Total Transfers	-	-	-	350,000	0.0%
	Total Revenues	-	-	-	350,000	0.0%
	Expendi0ndi0n0n0n006Tfp500n Fund	-	-	-	-	-

	ACTUAL	ACTUAL	PRELIMINARY	ADOPTION	%
	2020-21	2021-22	2022-23	BUDGET	CHANGE
				2023-24	
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	-	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
Total Revenue	-	-	-	-	0.0%
EXPENDITURES					
Academic Salaries	-	-	-	-	0.0%
Classified Salaries	-	-	-	-	0.0%
Benefits	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	-	-	-	-	0.0%
Equipment	(76,222)	-	-	-	0.0%

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	170,457	172,509	21,021	21,020	(0.0%)
Transfers	-	-	-	-	0.0%
Total Revenue	170,457	172,509	21,021	21,020	(0.0%)
EXPENDITURES					
Academic Salaries	318,393	-	2,119	-	(100.0%)
Classified Salaries	304,940	-	-	-	0.0%
Benefits	252,127	-	9,940	-	(100.0%)
Supplies & Materials	-	-	-	-	0.0%
Services & Other Operating	959,071	79,013	-	108,869	0.0%
Equipment	10,691,649	4,628,503	1,388,400	1,388,726	(0.0%)

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc	170,457	172,509	21,021	21,020	(0.0%)
	Total Local Revenues	170,457	172,509	21,021	21,020	(0.0%)
	Total Revenues	170,457	172,509	21,021	21,020	(0.0%)
Expenditures						
1210	Administrators	318,393	-	2,119	-	(100.0%)
	Total Academic Salaries	318,393	-	2,119	-	(100.0%)
2000	Budget-Classified Salaries	-	-	-	-	0.0%
2110	Classified-Reg	304,940	-	-	-	0.0%
	Total Classified Salaries	304,940	-	-	-	0.0%
3102	STRS - Administrators	-	-	-	-	0.0%
3302	OASDI - Administrators	9,297	-	9,410	-	(100.0%)
3305	OASDI - Classified SEIU	18,119	-	-	-	0.0%
3322	Medicare - Administrators	4,528	-	30	-	(100.0%)
3325	Medicare - Classified SEIU	4,238	-	-	-	0.0%
3402	Health Plan - Administrators	10,111	-	-	-	0.0%
3405	Health Plan - Classified SEIU	35,034	-	-	-	0.0%
3422	Dental - Administrators	3,426	-	-	-	0.0%
3425	Dental - Classified SEIU	5,293	-	-	-	0.0%
3432						

	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
REVENUE					
State Revenues	-	-	-	-	0.0%
Local Revenues	300,902,047	715,012	2,216,355	675,950	(69.5%)
Transfers	-	-	-	-	0.0%
Total Revenue	300,902,047	715,012	2,216,355	675,950	(69.5%)

EXPENDITURES

Academi492 Td(-)Tj-0.0063 Tc -61.56 0 Td()Tj0 Tc 60.03 0 Td()Tj8521Tj0 Tc 65047	675,950	67
Academi492 Td(-)Tj-0.0063 Tc -61.56 0 TdNaT4151 0 04 0 Td0 04 0 Tdi151 0-0. iS047	EN08G02 (EV)16.998 (

ACCT	ACCOUNT TITLE	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
8861	Interest/Invest Inc	902,047	715,012	2,216,355	675,950	(69.5%)
8941	Sale of Bond	300,000,000	-	-	-	0.0%
	Total Local Revenues	300,902,047	715,012	2,216,355	675,950	(69.5%)
						0.0%
	Total Revenues	300,902,047	715,012	2,216,355	675,950	(69.5%)
Expenditures						
1210	Administrators	-	368,162	-	-	0.0%
	Total Academic Salaries	-	368,162	-	-	0.0%
2110	Classified-Reg	-	405,672	-	92,164	0.0%
2380	Classified-OT	-	-	-	-	0.0%
	Total Classified Salaries	-	405,672	-	92,164	0.0%
3302	OASDI - Administrators	-	7,990	-	-	0.0%
3305	OASDI - Classified SEIU	-	24,215	-	5,714	0.0%
3322	Medicare - Administrators	-	5,165	-	-	0.0%
3325	Medicare - Classified SEIU	-	5,663	-	1,336	0.0%
3402	Health Plan - Administrators	-	17,455	-	-	0.0%
3405	Health Plan - Classified SEIU	-	43,894	-	-	0.0%
3422	Dental - Administrators	-	4,043	-	-	0.0%
3425	Dental - Classified SEIU	-	6,616	-	-	0.0%
3432	Life Insurance - Administrators	-	232	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	380	-	83	0.0%
3502	SUI - Administrators	-	1,887	-	-	0.0%
3505	SUI - Classified SEIU	-	2,104	-	461	0.0%
3602	Workers Comp - Administrators	-	5,689	-	1,396	0.0%
3605	Workers Comp - Classified SEIU	-	6,363	-	-	0.0%
3652	OPEB	-	7,684	-	4720.58	0.0%
3702	SF Retirement - Administrators	-	74,277	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	84,826	-	19,677	0.0%
	Total Benefits	-	298,482	-	33,388	0.0%
4303	Other Supplies	-	-	37,556	38,192	1.7%
5190	Other Consulting	-	279,738	211,757	12,759,375	5,925.5%
5254	Election Cost	465,626	-	-	-	0.0%
5351	Moving, Rental and Storage	-	-	-	-	-

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

INTERNAL SERVICES FUND (FUND 61)

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

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

Sub-Fund 611 – Worker's Compensation

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

Sub-Fund 611 - Workers' Compensation

The Retiree Health Payment Fund

ACCT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTED BUDGET 2023-24	% CHANGE
8891	Other Local Revenue	3,719,842	3,722,311	14,424,865	3,859,051	4,258,779	(73.2%)
8981					10,000,000	7,000,000	
	Total Local Revenues	3,719,842	3,722,311	14,424,865	13,859,051	11,258,779	(3.9%)
	Total Revenues	3,719,842	3,722,311	14,424,865	13,859,051	11,258,779	(3.9%)
CERTIFICATED SALARIES							
1210	Administrators	211,597	114,263	-	-	-	0.0%
	Total Academic Salaries	211,597	114,263	-	-	-	0.0%
2110	Classified-Reg	-	5,214	-	7,173	8,000	0.0%
2380	Classified-Overtime	-	-	-	-	-	0.0%
	Total Classified Salaries	-	5,214	-	7,173	8,000	0.0%
3302	OASDI - Administrators	12,196	5,950	-	-	-	0.0%
3305	OASDI - Classified SEIU	-	317	-	421	500	0.0%
3322	Medicare - Administrators	2,934	1,596	-	-	-	0.0%
3325	Medicare - Classified SEIU	-	74	-	99	100	0.0%
3402	Health Plan - Administrators	5,203	5,134	-	-	-	0.0%
3405	Health Plan - Classified SEIU	2,261	1,273	-	343	400	0.0%
3409	Health Plan - Certificated	-	-	-	-	-	0.0%
3422	Dental - Administrators	882	1,176	-	-	-	0.0%
3425	Dental - Classified SEIU	-	-	-	-	-	0.0%
3432	Life Insurance - Administrators	86	68	-	-	-	0.0%
3435	Life Insurance - Classified SEIU	-	-	-	-	-	0.0%
3502	SUI - Administrators	96	50	-	-	-	0.0%
3505	SUI - Classified SEIU	-	64	-	36	50	0.0%
3602	Workers Comp - Administrators	3,013	1,557	-	-	-	0.0%
3605	Workers Comp - Classified SEIU	-	82	-	173	200	0.0%
3652	OPEB	3,842	1,756	-	175	200	0.0%
3702	SF Retirement - Administrators	40,703	22,736	-	-	-	0.0%
3705	SF Retirement - Classified SEIU	-	282	-	1,316	1,400	0.0%
	Total Benefits	71,216	42,113	-	2,563	2,850	0.0%
4303	Other Supplies	1,099	-	-	-	-	0.0%
	Total Supplies	1,099	-	-	-	-	0.0%
5130	Dues and Memberships	-	-	-	6,653	7,000	0.0%
5190	Other Consulting	920	-	-	718	800	0.0%
5210	Travel - Non-Local	-	(7,306)	-	(2,550)	3,000	0.0%
5410	Insurance	1,563,540	2,361,356	-	1,965,484	2,300,000	0.0%
5450	Self-Insurance Claims	675,203	14,960	-	15,188	-	0.0%
21.77F	2023 (2,300,000)						

Adopted 7/20/23

ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	ADOPTION BUDGET 2023-24	% CHANGE
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ACTUAL ACTUAL
2020-21 2021-22

ACCT ACCOUNT TITLE
