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**CITY
COLLEGE
OF SAN FRANCISCO**

**FISCAL YEAR 2026
ADOPTED BUDGET**

EQUITY DIVERSITY

**CITY
COLLEGE
OF SAN FRANCISCO**

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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 citizens.

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

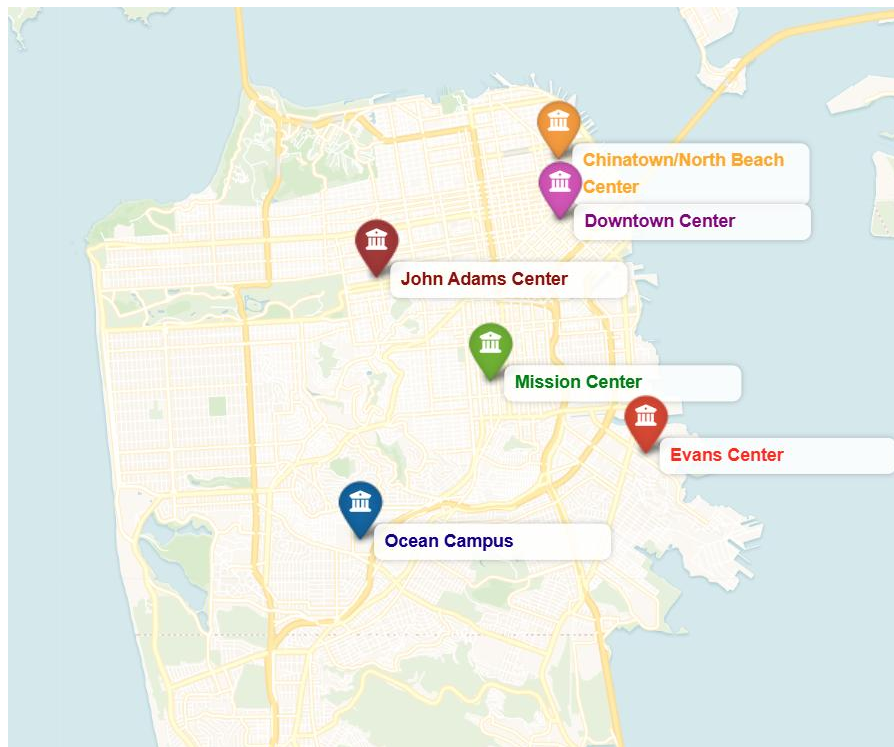
Anita Martinez	Trustee and Board President
Luiz Zamora	Trustee and Board Vice President
Aliya Chisti	Trustee
Vick Van Chung	Trustee
Heather McCarty	Trustee
Susan Solomon	Trustee
Alan Wong	Trustee
Angelica Campos	Student Trustee
Kimberlee S. Messina	Chancellor and Board Secretary

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 noncredit 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

Kimberlee S. Messina	Chancellor
David Yee	Vice Chancellor of Academic Affairs
Lisa Cooper Wilkins	Vice Chancellor of Student Development
Yulian Ligioso	Interim Vice Chancellor of Finance & Administration
Christine Coleman	Interim Associate Vice Chancellor of Human Resources
Adil Ahmed	Associate Vice Chancellor of Finance
Tom Boegel	Associate Vice Chancellor of Instructional Support Services
Kristin Charles	Associate Vice Chancellor for Institutional Advancement & Effectiveness
Alberto Vasquez	Associate Vice Chancellor for Facilities
Patrick Ekoue-Totou	Associate Vice Chancellor for Information Technology
Mario Vasquez	Chief of Police

FINANCE DEPARTMENT

Adil Ahmed	Associate Vice Chancellor of Finance
Jose Chesmore	Sr. Director of Budget & Accounting
Vaishali Jogi	Sr. System Accountant
Antoine Barthelet	Sr. Administrative Analyst
Benjamin Lee	Bond Accountant
Nicki Pun	Sr. System Accountant
Lisa Ye	Principal Accountant
Marian Asu	Principal Accountant
Teddy Zhong	Principal Accountant
Trung Trieu	Principal Accountant
Mary Anne Relova	Account Clerk

PARTICIPATORY GOVERNANCE BUDGET COMMITTEE

Yulian Ligioso	Chair and Administrative Member
Adil Ahmed	Administrative Member
Geisce Ly	Administrative Member
Petrina Pledger	Student Member
Nicole Wanawijaya	Student Member
Susana Atwood	Faculty Member
Jessica Buchsbaum	Faculty Member
Lillian Marrujo-Duck	Faculty Member
Justin Genevro	Classified Professional Member
Chanelle Wells	Classified Professional Member
Maria Salazar-Colon	Classified Professional Member



MESSAGE FROM THE CHANCELLOR

September 11, 2025

Dear Trustees, Colleagues, and Members of the Community:

City College of San Francisco (CCSF) is starting our new academic year on a strong footing. The college's accreditation has been reaffirmed, the college now has a permanent Chancellor to stabilize its leadership, and our financials are greatly strengthened.

We are very fortunate that the State Budget improved over the prior year, including the Governor fully funding the Student-Centered Funding Formula (SCFF), which helped the Community College System, and of course, CCSF's financials.

The Board of Trustees is to be commended for their commitment and support of the college's mission, relationship with the community, and our fiscal stability. The college's finance team has done excellent work in cleaning up prior budgets, ensuring that expenses and revenues are appropriately coded, and working with instruction, student affairs, and all other departments to build their budgets.

We are closing 2024-2025 with a surplus of \$20.6 million and anticipate closing FY26 with a \$4.4 million surplus. We anticipate an ending reserve of 26.9 percent for FY26, and spendable reserves of 24.4 percent. These higher reserve levels have improved our finances and given the college a buffer while we work toward strengthening fiscal stability in the years ahead.

This budget includes \$9.3 million from Free City, and we are working diligently to protect CCSF and ensure the city continues to support our students with these funds. Additionally, we have budgeted funds to increase critical instructional offerings, bolster student support(s), and improve student outcomes with the goal of meeting student need, and a target of 3 percent enrollment growth.

We are proud of last year's budget processes, which were inclusive and operated within our governance systems. The Participatory Governance Council (PGC) Budget Committee unanimously voted to move the FY26 Adopted Budget as presented.

While we have much to celebrate in this budget, we know that ongoing fiscal stability is paramount to ensuring that CCSF achieves its mission and serves our community. We will closely follow the budget development

throughout the process and adjust, as necessary.

Since I did not join the college until July 1, 2025, I am repeating part of Interim Chancellor Bailey's message from June 2025 about the budget process:

“To set the College on a path to fiscal stability, over the last year, the Administration – in partnership with the Board of Trustees and participatory governance groups – has made great strides in improving our understanding of the College's finances, revising the budgeting process and growing our reserves. In particular, it is important to note a few key elements:

- Four budget workshops were held between October 2024 and January 2025 to provide a comprehensive understanding of the College's budget structure, revenue sources, personnel- and non-personnel-related expenses and gaps and challenges in current and future funding cycles.
- The District's credit rating was preserved, in the face of a likely downgrade, resulting in the College's ability to refinance a tranche of general obligation bonds and refund \$6.4 million to San Francisco taxpayers.
- The College redesigned its budget development process and took a from-the-ground-up approach, engaging department chairs, directors, and deans in identifying unit budget needs, along with developing and implementing a position control file to better manage personnel-related expenses. This process has yielded a greater understanding of budget dynamics and enhanced budget manager engagement.”

I am grateful to Interim Chancellor Bailey for leading the college in these planning efforts during the last academic year.

City College has always had social justice and transforming lives in its cultural DNA. As I have met with constituent groups and community members, I have found support and consensus for explicitly building that commitment to equity, diversity, and inclusion into our governance, budget development, and resource allocation processes. Together we can improve student outcomes and success for all students and erase our equity gaps.

I am grateful to the Board of Trustees for appointing me as the permanent Chancellor, and for entrusting me with leading this fine institution. I look forward to working collaboratively with the college community, the city, and the Board to improve student outcomes, increase access and success, and to maintain fiscal stability to ensure that our budget is student-centered and enables us to take students from where they are to where they want to go.

I commit the budget proposal to the Board of Trustees, the College, and the community for their consideration.

Dr. Kimberlee Messina Chancellor

STATE BUDGET SUMMARY

The FY 2025-26 Enacted State and Community College System Budget

In total, the 2025-26 budget reflects state expenditures of approximately \$321 billion, an increase of 7.8% from the 2024–25 enacted budget. General Fund spending totals \$228.4 billion, reflecting a similar increase compared to the 2024-25 enacted budget.

California Community College Funding

The Budget Act of 2025 provides a modest increase in overall funding for California Community Colleges over 2024-25 levels, supported by one-time funds, deferrals, and reserves to soften the impact of the tight state budget.

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

- Defer \$408.4 million from the SCFF for 2025-26 to 2026-27
- Withdraws over \$49 million from the Public School System Stabilization Account (PSSSA)
- Funds transitional kindergarten expansion outside of the Proposition 98 “split” in 2025-26, returning \$260 million in ongoing funding to the community colleges

New District Funding Floor Takes Effect

The SCFF's hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections begins in 2025-26, under which a district's 2024-25 funding level represents its new "floor." Beginning this year, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount will not grow.

Additional Resources Primarily for COLA

The Budget Act includes about \$763.5 million in policy adjustments compared with 2024-25 expenditure levels (after the impact of technical adjustments), most notably among the ongoing adjustments, the budget includes \$244 million for a 2.3% COLA for the SCFF and for some categorical programs:

- Adult Ed
- Extended Opportunity Programs and Services (EOPS)
- Disabled Student Programs and Services (DSPS)
- CalWORKs for Student Services
- Apprenticeships
- Cooperative Agencies Resources for Education (CARE)
- Enrollment-based adjustments for Mandated Block Grant and Reimbursement

Major Policy Decisions Focus on Stability

The community college system's budget reflects interest in maintaining stability in the context of the state's fiscal challenges. The budget provides a COLA, more substantial enrollment growth than typically funded, and a number of one-time investments to support efforts related to implementing the Master Plan for Career Education.

Apportionments Receive 2.3% COLA and 2.35% Growth

The Budget Act includes \$217.4 million ongoing to support a 2.3% COLA for apportionments. Another \$26.8 million ongoing would support a COLA of 2.3% for selected categorical programs and the Adult Education program. It provides a total of \$140 million across the 2024-25 and 2025-26 budget years to support a combined enrollment growth of 2.35%.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$433.6 million from \$9.57 billion at the 2024 Budget Act to \$10 billion in the enacted budget. This reflects the COLA and growth funding and modified estimates for hold harmless and other underlying estimation factors.

SCFF rates for 2025-26 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors.

Provides Initial Funds Toward Common Data Platform: \$12 million one-time to begin development of a statewide system integrating tools such as e-Transcripts, MAPS, and Program Pathways Mapper; progress report due January 1, 2026.

Increases Support for Rising Scholars: \$10 million ongoing increase to the Rising Scholar Network, serving justice-involved students on college campuses and in federal or state prisons, county jails, juvenile facilities, or other correctional institutions, bringing the program's annual funding total to \$35 million. Program participation expands beyond the 65 colleges participating in Rising Scholars.

Supports Expansion of Credit for Prior Learning: \$5 million ongoing and \$15 million one-time to support the Credit for Prior Learning (CPL) initiative.

Establishes Career Passport: \$25 million one-time to create the California Career Passport Program via the Chancellor's Office, partnering with the Office of Cradle-to-Career Data and the Labor and Workforce Development Agency to provide individuals with a secure digital tool showing preparation for employment, academic records, and credit for prior learning.

Invests in Student Supports: \$60 million one-time for a Student Support Block Grant (food, housing, childcare, advising, etc.) plus targeted Dreamer and emergency aid funding. Each district will receive a base amount of \$150,000. \$20 million one-time to support emergency financial assistance grants to students. Another \$15 million one-time is provided to support Dreamer Resource Liaisons. And \$5.1 million one-time for financial aid outreach through community-based organizations.

San Francisco Community College District – FY26 Adopted Budget

Support First Responder and Firefighting Efforts: \$10 million one-time for the California Firefighter Joint Apprenticeship Council to conduct Emergency Medical Technician and Paramedic Pre-apprenticeship Training Academies.

Continues Certain Multi-Year Investments

For a second year, earmarks \$60 million of Strong Workforce Program funds for nursing program extension via the Rebuilding Nursing Infrastructure Grant Program, intended to be continued for five years. The budget also includes the third and final allocation of \$10 million for the LGBTQ+ student support pilot program. While funding levels remain the same, the budget act revises the Part-time Faculty Office Hours Program funding rate from 50% to 90% to incentivize usage.

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

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	9,571.33	10,004.89	433.56	4.53%	2025-26 adjusted for COLA, growth, and other base adjustments
Adult Education Program – Main ^b	659.14	674.16	15.02	2.30%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
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)	185.04	189.30	4.26	2.30%	COLA
Disabled Students Programs and Services (DSPS)	174.67	178.69	4.02	2.30%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Integrated technology	89.50	89.50	0.00	0.00%	
Financial aid administration	80.42	83.73	3.31	4.12%	Waived fees and per unit adjustment
CalWORKs student services	55.64	56.92	1.28	2.30%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	

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Basic needs centers	43.29	43.29	0.00	0.00%	
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	
Mandates Block Grant and reimbursements	38.80	39.16	0.36	0.94%	COLA and enrollment-based adjustment
Apprenticeship (community college districts RSI)	34.69	35.62	0.93	2.69%	COLA
Rising Scholars Network	25.00	35.00	10.00	40.00%	Add base funding to expand network
Cooperative Agencies Resources for Education (CARE)	33.84	34.61	0.78	2.30%	COLA
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%	
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 Online Community College (Calbright College)	15.00	15.00	0.00	0.00%	
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	13.88	12.77	-1.11	-8.02%	Decrease in available Equal Opportunity Fund
Lease revenue bond payments	12.79	12.77	-0.03	-0.20%	Lease Revenue Debt Service Adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	

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Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Classified Employee Summer Assistance Program	10.00	10.00	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%	
AANHPI Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Care Education Program	6.15	6.15	0.00	0.00%	
Credit for Prior Learning Policies	0.00	5.00	5.00	N/A	Expand Credit for Prior Learning Policies
Childcare tax bailout	4.32	4.42	0.10	2.30%	COLA
Rising Scholars Network - Textbooks/Digital Course Content	3.00	3.00	0.00	0.00%	
Student housing lease revenue bond payments	0.00	2.47	2.47	N/A	Lease revenue debt service for community college housing projects
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%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
Total	\$ 13,106.22	\$ 13,586.17	\$ 479.95	3.66%	

^aTable reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

^bThe Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

Capital Outlay Investments Higher Than Last Year

The Budget Act includes \$68.5 million in one-time capital outlay funding, up from the \$29 million provided in the 2024 Budget Act.

State Operations Funding Reduced

The Chancellor’s Office provides leadership and oversight to the system, administers dozens of state-wide programs, and manages day-to-day operations of the system. The office is involved in implementing initiatives like Guided Pathways, basic skills and transfer reforms, and the SCFF, as well as statewide components of Vision 2030. In addition, the Chancellor’s Office provides technical assistance to districts and provides regional and statewide professional development activities. Consistent with actions taken in the 2024 Budget Act to apply administrative efficiency reductions to all state agencies, the 2025-26 enacted budget applies a 6% reduction to the Chancellor’s Office operational funding.

ANNUAL BUDGET DEVELOPMENT CALENDAR

November	<ul style="list-style-type: none"> • 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.
January	<ul style="list-style-type: none"> • Governor releases Budget Proposal on or around January 10th . • The Joint Budget Analysis of the January Budget Proposal is presented to PGC Budget Committee, Board Committees and the full Board.
February	<ul style="list-style-type: none"> • CCSF Office of Finance reviews preliminary position control and associated budgets. • CCSF Office of Finance issues non-personnel budget build-up sheets, with instructions and due dates to the Vice Chancellors for distribution to managers with budget responsibility. • CCSF Office of Finance 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 projections.
March	<ul style="list-style-type: none"> • CCSF Office of Finance presents preliminary Budget Assumptions.
April	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.

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	<ul style="list-style-type: none"> • 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. • CCSF Office of Finance presents preliminary draft Tentative Budget to the Board Committees.
June	<ul style="list-style-type: none"> • 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 June regular business meeting. • A representative of PGC Budget Committee presents the Tentative Budget Draft to the PGC.
July	<ul style="list-style-type: none"> • CCSF Office of Finance 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	<ul style="list-style-type: none"> • CCSF Office of Finance 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.

BUDGET PRINCIPLES

The 2025-26 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 colleges' 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.

MULTI-YEAR PROJECTION

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

UNRESTRICTED GENERAL FUND +PARCEL TAX REVENUE AND EXPENDITURE REPORT

Account Title	PRELIMINARY 2024-25	ADOPTED BUDGET 2025-26	ESTIMATED BUDGET 2026-27	ESTIMATED BUDGET 2027-28	ESTIMATED BUDGET 2028-29
State Revenue	\$ 113,078,103	\$104,899,947	\$100,719,958	\$100,813,751	\$ 100,910,357
Local Revenue	112,352,189	117,112,886	117,898,413	118,510,957	119,141,878
Total Revenues	225,430,292	222,012,833	218,618,371	219,324,708	220,052,235
Transfers In	6,666,494	-	-	-	-
Total Revenue & Transfers In	232,096,786	222,012,833	218,618,371	219,324,708	220,052,235
Academic Salaries	78,298,867	82,596,307	84,248,233	85,933,198	87,651,862
Classified Salaries	47,324,522	48,321,299	49,287,725	50,273,479	51,278,949
Benefits	59,240,306	61,572,946	62,804,405	64,060,493	65,341,703
Supplies & Materials	964,883	1,443,110	1,471,972	1,501,412	1,531,440
Services & Operating	18,918,125	17,002,962	18,075,172	18,292,753	20,102,678
Equipment	818,676	981,957	859,567	1,378,325	720,945
Total Expenditures	205,565,380	211,918,581	216,747,075	221,439,660	226,627,577
Transfers Out & Unallocated Costs	5,935,076	5,619,842	3,189,900	3,159,198	4,350,000
Total Expenditures, Transfers Out/Unallocated Costs	211,500,456	217,538,423	219,936,975	224,598,858	230,977,577
Surplus/Deficit	20,596,330	4,474,410	(1,318,604)	(5,274,150)	(10,925,342)
Beginning Fund Balance	33,384,430	53,980,760	58,455,170	57,136,567	51,862,417
Prior Year Adjustments	-	-	-	-	-
Ending Fund Balance	53,980,760	58,455,170	57,136,567	51,862,417	40,937,075
Mission Prepaid Lease	7,777,780	7,622,225	7,466,670	7,311,115	7,155,560
Ending Fund Balance W/O Prepaid	\$ 46,202,980	\$ 50,832,945	\$ 49,669,897	\$ 44,551,302	\$ 33,781,515
ENDING FUND BALANCE %	25.52%	26.87%	25.98%	23.09%	17.72%
Ending Fund Balance W/O Prepaid %	21.85%	23.37%	22.58%	19.84%	14.63%

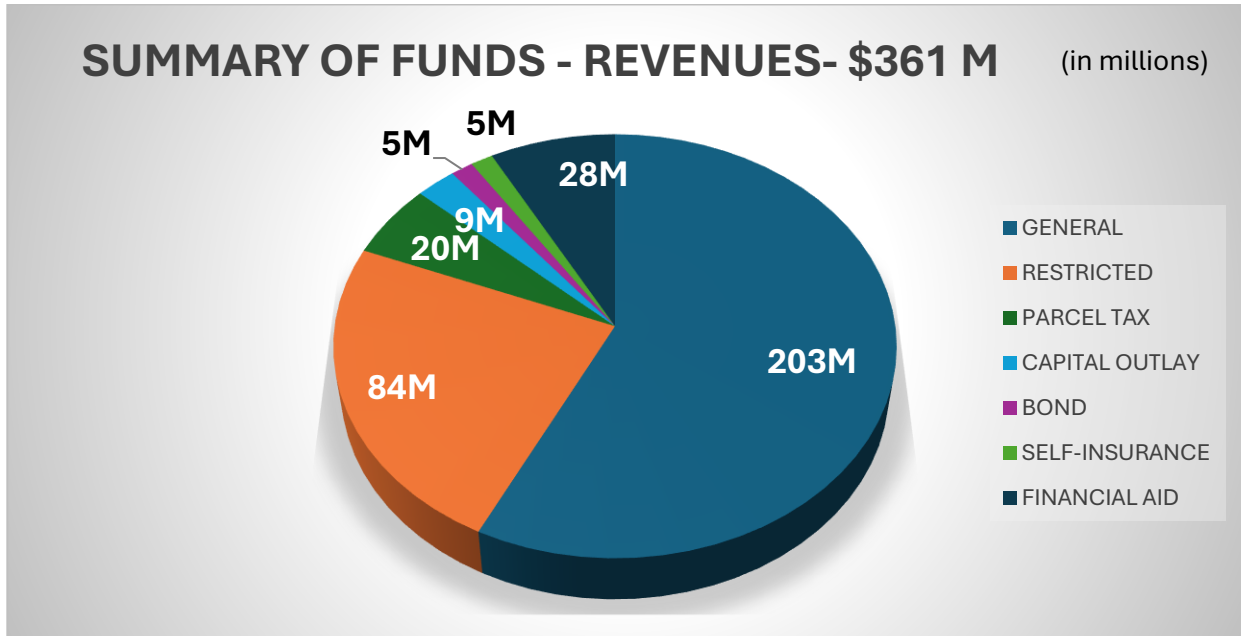
- Annual SCFF revenues of \$166.7M
- 0% deficit factor in FY 2025-26; 1.6% deficit factors for FY 2026-27, in the out years
- 3% enrollment growth for FY 2025-26 only
- Annual 2% Step/Column increases all bargaining units
- Salary increase of 2% for faculty, SEIU, Unrepresented, and Administrators.
- SF Building and Construction Trade Council Union is currently under negotiations
- FY 2026-27 through FY 2028-29 do not include any salary increases
- FY 2025-26 retirement incentive of \$1.25M
- Utility increases are 15.9%; 13.7%; 12.1%; and 10.8% for FY 2025-26 through FY 2028-29, respectively
- Annual Health and Welfare increases of approximately 4.65%

SUMMARY OF FUNDS - REVENUES

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

SUMMARY OF FUNDS
REVENUES

Fund	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
GENERAL	\$ 181,434,512	\$ 184,681,659	\$208,426,268	\$ 212,375,398	\$ 202,189,385	-5%
RESTRICTED	49,487,157	38,309,229	44,522,444	53,839,095	83,796,935	56%
TOTAL GENERAL FUND	230,921,669	222,990,888	252,948,712	266,214,493	285,986,320	7%
PARCEL TAX	19,620,684	19,680,000	19,691,304	19,721,389	19,823,446	1%
DEPARTMENTAL FUND	205,501	314,010	322,780	482,986	482,986	0%
CHILD DEVELOPMENT	1,638,962	966,524	1,014,003	1,027,347	1,442,888	40%
CAFETERIA	866,843	848,581	984,566	1,118,036	1,180,000	6%
CAPITAL OUTLAY	3,611,092	5,461,782	5,082,953	8,185,177	8,787,831	7%
2020 PROPOSITION A	1,395,520	3,736,522	277,804,870	6,323,606	4,457,250	-30%
BOOKSTORE	772,503	438,049	396,697	486,841	510,742	5%
SELF-INSURANCE	734,474	6,000,000	1,941,374	3,600,000	4,400,000	22%
RETIREMENT HEALTH TRUST	13,690,391	8,085,555	5,577,711	3,744,151	3,900,000	4%
FINANCIAL AID	30,069,166	17,443,426	20,300,970	26,766,648	27,513,009	3%
STUDENT FIDUCIARY FUNDS	319,765	297,424	301,715	489,853	477,524	-3%
SCHOLARSHIP	1,169,297	1,428,651	1,964,979	1,764,906	1,758,961	0%
ACCOMODATION/AGENCY FUND	41,195	13,882	40,365	69,010	71,743	4%
						0%
TOTAL OTHER FUNDS	74,135,394	64,714,405	335,424,287	73,779,950	74,806,381	1%
						0%
TOTAL REVENUE	\$ 305,057,063	\$ 287,705,293	\$ 588,373,000	\$ 339,994,444	\$ 360,792,700	6%

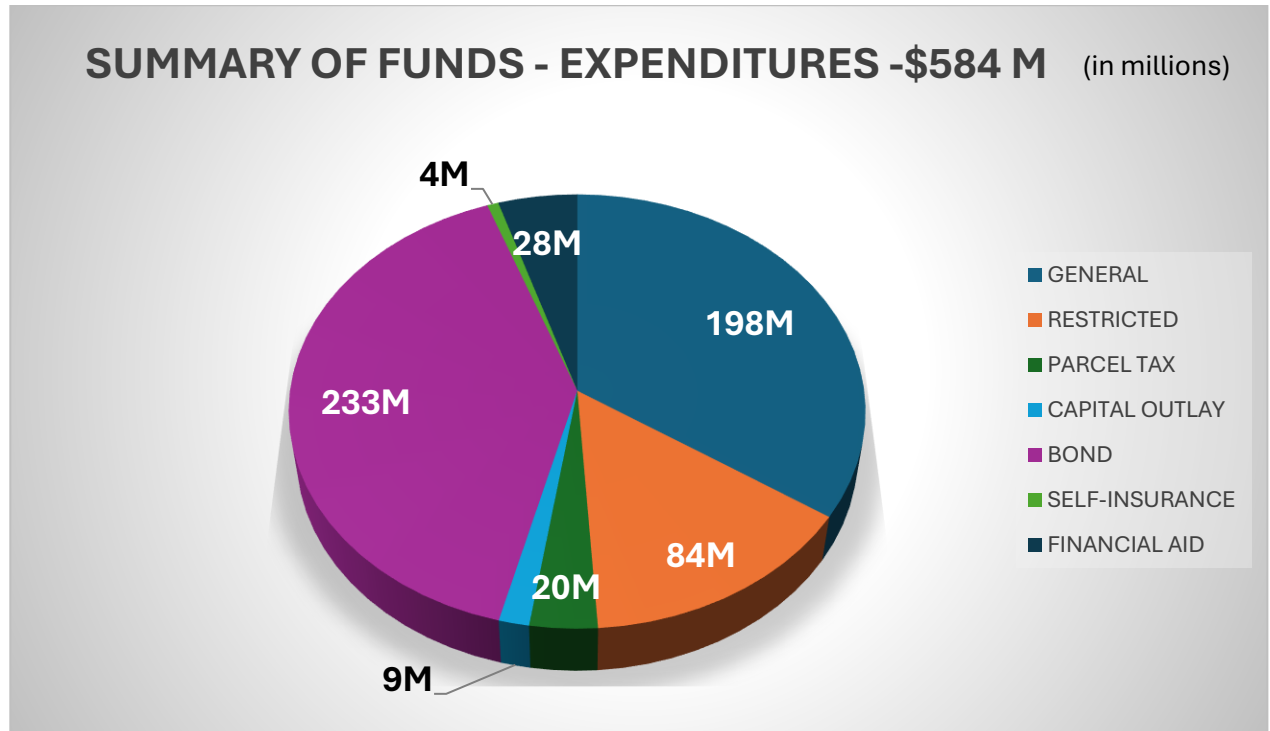


SUMMARY OF FUNDS - EXPENDITURES

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

SUMMARY OF FUNDS
EXPENDITURES

Fund	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
GENERAL	\$ 172,170,912	\$ 179,048,929	\$ 196,178,310	\$ 191,779,067	\$ 197,714,976	3%
RESTRICTED	50,340,305	35,653,050	45,953,339	53,839,095	83,796,935	56%
TOTAL GENERAL FUND	222,511,217	214,701,979	242,131,649	245,618,162	281,511,911	15%
PARCEL TAX	19,625,373	19,679,999	19,691,305	19,721,389	19,823,447	1%
DEPARTMENTAL FUND	272,476	286,126	253,661	252,787	253,697	0%
CHILD DEVELOPMENT	976,470	1,044,827	1,005,608	1,027,347	1,442,868	40%
CAFETERIA	866,843	848,581	984,566	1,118,036	1,180,000	6%
CAPITAL OUTLAY	1,406,464	1,277,227	11,827,523	5,559,293	9,256,032	66%
2020 PROPOSITION A	20,165,940	62,855,177	132,515,200	85,748,146	233,131,391	172%
BOOKSTORE	444,159	438,049	396,697	486,841	510,742	5%
SELF-INSURANCE	-	2,040,400	3,469,752	4,078,945	4,313,957	6%
RETIREMENT HEALTH TRUST	6,359,238	12,980,583	3,692,933	3,635,409	3,700,000	2%
FINANCIAL AID	30,403,157	18,260,471	21,007,048	25,957,271	27,513,009	6%
GENERAL TRUST	594	528	554	614	633	3%
STUDENT FIDUCIARY FUNDS	216,492	249,006	243,129	252,082	356,100	41%
SCHOLARSHIP	1,137,018	1,198,381	1,458,420	1,548,826	1,520,228	-2%
ACCOMODATION/AGENCY FUND	7,842	24,810	25,808	16,952	18,026	6%
TOTAL OTHER FUNDS	81,882,066	121,184,165	196,572,204	149,403,938	303,020,130	103%
TOTAL EXPENDITURES	304,393,283	335,886,144	438,703,853	395,022,100	584,532,041	48%



FY26 BUDGET ASSUMPTIONS

To build the FY26 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

- 3% Enrollment and revenue growth
- 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

- 2.3% Cost-of-Living adjustment (COLA)
- SCFF is fully funded \$166.7 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: \$196/FTES (unrestricted); \$83/FTES (restricted)

Major Expenditure Assumptions

- Salary increase of 2% for faculty, SEIU, Unrepresented, and Administrators.
- Adjunct/Overload budgets increases: 5.8%
- Health insurance increases: 5.8% blended rate
- SFPUC rate increases: 15.9%
- Contingency for retirement incentive: \$1.25M

UNRESTRICTED GENERAL FUND + PARCEL TAX SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT

Account Title	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
State Revenue	\$ 100,661,748	\$ 96,995,503	\$ 104,850,413	\$ 113,078,103	\$104,899,947	-5%
Local Revenue	97,544,199	107,003,901	112,584,281	112,352,189	117,112,886	2%
Total Revenues	198,205,947	203,999,405	217,434,694	225,430,292	222,012,832	-1%
Transfers In	2,849,249	362,253	10,682,879	6,666,494	-	-100%
Total Revenue & Transfers In	201,055,196	204,361,658	228,117,572	232,096,786	222,012,832	-4%
Academic Salaries	66,307,628	67,414,473	82,514,407	78,298,867	82,596,307	4%
Classified Salaries	40,649,167	41,048,505	46,559,551	47,324,522	48,321,299	3%
Benefits	57,859,410	56,046,515	62,870,038	59,240,306	61,572,946	7%
Supplies & Materials	225,242	946,614	864,117	964,883	1,443,110	50%
Services & Operating	18,958,542	17,179,549	14,310,517	18,918,125	17,002,962	-19%
Equipment	280,328	2,385,220	1,858,911	818,676	981,957	3%
Total Expenditures	184,280,317	185,020,874	208,977,541	205,565,380	211,918,581	3%
Transfers Out & Unallocated Costs	7,515,955	13,708,054	6,892,437	5,935,076	5,619,842	19%
Total Expenditures, Transfers Out/Unallocated Costs	191,796,272	198,728,928	215,869,978	211,500,456	217,538,423	3%
Surplus/Deficit	9,258,924	5,632,730	12,247,594	20,596,330	4,474,409	-81%
Beginning Fund Balance	16,879,785	26,638,415	19,060,588	33,384,430	53,980,760	62%
Prior Year Adjustments	499,706	(13,210,557)	2,076,247	-	-	
Ending Fund Balance	26,638,415	19,060,588	33,384,430	53,980,760	58,455,169	7%
Mission Prepaid Lease	8,244,445	8,088,890	7,933,335	7,777,780	7,622,225	-2%
Ending Fund Balance W/O Prepaid	\$ 18,393,970	\$ 10,971,698	\$ 25,451,095	\$ 46,202,980	50,832,944	9%
ENDING FUND BALANCE %	13.89%	9.59%	15.47%	25.52%	26.87%	
Ending Fund Balance W/O Prepaid %	9.59%	5.52%	11.79%	21.85%	23.37%	

UNRESTRICTED GENERAL FUND + PARCEL TAX DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

UNRESTRICTED GENERAL FUND +PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCT	Account Title	ACTUAL	ACTUAL	ACTUAL	PRELIMINARY	ADOPTED	% CHANGE
		2021-22	2022-23	2023-24	2024-25	BUDGET 2025-26	
8590	Other CDE Revenues	\$ -	\$ -		-		
8611	State General Apportionment	47,355,730	77,689,398	78,554,593	70,698,153	69,308,486	-2%
8611A	Prior YR Corrections-St Apportion	(197,435)	(5,981,480)	(643,042)	1,850,701	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	138,057	108,322	102,562	114,762	102,562	-11%
8612	Apprenticeship Allow	384,809	501,336	320,717	322,967	320,717	-1%
8618	Part time Faculty Allocation	514,299	314,206	309,675	345,642	309,675	-10%
8618C	Part time Faculty Health Benefit Reimbursement			-	1,670,628	1,000,000	-40%
8618A	Part-Time Faculty Office Hours				180,678	125,471	-31%
8619	Full Time Faculty Hiring		4,720,332	2,360,166	2,360,166	2,360,166	0%
8630	EPA Revenues	39,349,074	9,826,620	13,468,263	25,093,389	21,090,503	-16%
8671	Homeowner's Prop Tax Relief	84,510	80,203	80,839	81,444	83,215	2%
8681	ST Lottery Proceeds	3,513,494	2,990,787	3,734,266	3,120,416	2,947,850	-6%
8691	ST Mandated Costs	619,970	412,830	570,496	553,533	565,677	2%
8699	Other Misc ST Revenues	8,899,240	6,332,950	5,991,878	6,685,625	6,685,625	0%
Total State Revenue		100,661,748	96,995,503	104,850,413	113,078,103	104,899,947	-7%
8811	Tax Allocation, Secured Roll	37,528,511	40,475,296	41,557,922	42,643,258	44,000,000	3%
8812	Tax Allocation, Supplemental Roll	1,147,090	1,083,725	763,007	339,646	341,963	1%
8813	Tax Allocation, Unsecured Roll	2,262,761	1,935,312	1,939,658	1,873,077	1,820,895	-3%
8816	Prior year taxes	(480,458)	(572,611)	(983,839)	(1,404,961)	-	-100%
8817	ERAF	4,793,061	11,514,060	14,704,823	12,536,200	14,162,998	13%
8818	Redevelopment AB 1290	826,187	839,348	896,844	892,656	887,413	-1%
8819	Prop Tax Rev- Voted Indebtedness-P39	2,696,043	3,040,839	3,119,280	3,194,956	3,071,780	-4%
8819B	Prop A-City College Parcel Tax	19,620,684	19,679,706	19,691,452	19,721,389	19,823,446	1%
8821	Cont, Gifts, Endowments	-	1,000	-	-	-	0%
8827	Save A Class Donation	171	25,347	664	501	-	-100%
8831	Contract Instructional Serv	494,139	517,096	914,357	1,119,264	726,000	-35%
8832	SF City Sub-Contracts				196,174	-	-100%
8851	Rentals/Leases	49,682	12,072	57,447	247,288	255,000	3%
8861	Interest/Invest Inc	206,763	538,295	1,672,165	1,148,278	900,000	-22%
8872	Community Service Classes	160,608	175,551	166,265	206,836	206,000	0%
8879	Student Records	180	285	210	105	-	-100%
8889	Other Student Fees	50	10,338	82,562	33,000	37,176	13%
8891	Other Local Revenues	12,164	16,525	(34)	45	-	-100%
8892	Traffic Fines	17,618	4,723	7,605	8,035	-	-100%
8895	Sales Taxes (Prop A)	14,654,176	14,641,899	12,405,161	13,733,131	14,000,000	2%
8899	Perk-OE-Late charges-7/87				1,565	-	-100%
8866A	Enrollment Fees-Summer	985,803	1,184,247	1,218,425	1,278,179	1,284,684	1%
8866B	Enrollment Fees-Fall	5,448,608	6,343,745	6,684,329	7,084,276	7,225,961	2%
8866C	Enrollment Fees-Spring	6,902,875	6,379,165	6,781,205	7,051,731	7,192,766	2%
8866D	Enrollment Fees-PY	(25,714)	(8,331)	3,401	(32,660)	-	-100%
8867D	Enroll BOGG-PY	276	143	-	(138)	-	-100%
8867J	CA Dream Act BOG PY				874	-	-100%
8867L	BOG A Waiver Summer				(138)	-	-100%
8867M	BOG A Waiver Fall	(828)	-	(414)	(138)	-	-100%
8867N	BOG A Waiver Spring	(460)	(552)	(414)	(322)	-	-100%
8867O	BOG B Waiver Summer	(187,565)	(231,150)	(230,943)	(319,079)	(230,943)	-28%

San Francisco Community College District – FY26 Adopted Budget

8867P	BOG B Waiver Fall	(1,087,532)	(1,559,952)	(1,385,819)	(1,256,766)	(1,385,819)	10%
8867Q	BOG B Waiver Spring	(1,371,375)	(1,547,693)	(1,464,502)	(1,285,792)	(1,413,281)	10%
8867R	BOG C Waiver Summer	(155,319)	(190,003)	(176,157)	(194,580)	(176,157)	-9%
8867S	BOG C Waiver Fall	(1,036,863)	(1,064,969)	(1,232,179)	(1,696,756)	(1,232,179)	-27%
8867T	BOG C Waiver Spring	(1,187,651)	(994,980)	(1,162,052)	(1,708,969)	(1,162,052)	-32%
8867V	BOG S Waiver Fall	(690)	(1,380)	(690)	-	-	0%
8867W	BOG S Waiver Spring	(966)	(1,564)	(690)	(276)	(20,677)	7392%
8867X	BOG Waivers PY	(2,024)	(20,677)	(50,414)	(17,710)	-	-100%
8868A	Non-Resident Fees-Summer	(149,202)	638,798	690,761	838,999	864,169	3%
8868B	Non-Resident Fees-Fall	4,023,082	3,998,810	5,265,822	5,657,813	5,849,920	3%
8868C	Non-Resident Fees-Spring	(143,120)	4,098,715	5,157,885	5,461,309	5,669,371	4%
8868D	Non-Resident Fees-PY	4,730,640	(153,458)	(181,594)	(126,450)	(124,712)	-1%
8868F	AB540 SUMMER	612,158	(157,035)	(209,967)	(247,051)	(254,463)	3%
8868G	AB540 FALL	(934,695)	(1,078,075)	(1,516,846)	(1,671,299)	(1,721,438)	3%
8868H	AB540 SPRING	(1,158,159)	(956,348)	(1,308,311)	(1,496,110)	(1,535,348)	3%
8868I	AB540 PR YR ADJ's	(25,261)	(41,521)	(65,513)	(56,852)	(56,558)	-1%
8868L	SB 150/AB 2364 HS Exptn SU	(46,664)	(82,360)	(4,296)	(93,177)	(95,972)	3%
8868M	SB 150/AB 2364 HS Exptn FL	(139,532)	(117,595)	(12,530)	(171,535)	(176,681)	3%
8868N	SB 150/AB 2364 HS Exptn SP	(159,794)	(108,605)	(50,478)	(191,835)	(195,917)	2%
8868O	SB 150/AB 2364 HS Exptn PY	(4,884)	(5,373)	(9,313)	281	473	69%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,496)	(171,390)	(232,432)	(283,794)	(292,308)	3%
8868R	AB 13 Exmptn NRT for Veterans-FL	(1,195,765)	(902,190)	(1,388,861)	(1,301,839)	(1,340,894)	3%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,384,340)	(1,115,920)	(1,338,204)	(1,172,325)	(1,208,749)	3%
8868T	AB 13 Exmptn NRT for Veterans-PY	32,770	(26,422)	(12,519)	(8,914)	(9,181)	3%
8868V	AB 343 Exmptn NRT -Summer			(895)	-	-	0%
8868W	AB 343 Exmptn NRT Fall			(22,554)	(17,864)	-	-100%
8868Y	AB 343 Exmptn NRT PY			-	2,148	(18,400)	-957%
8868Z	AB 343 Exmptn NRT Spring	76,432	(7,830)	(18,616)	(39,991)	(41,400)	4%
8876A	Health Service Fees-Summer	306,720	82,624	85,472	92,704	92,000	-1%
8876B	Health Services-Fall	356,220	338,980	356,120	389,560	390,000	0%
8876C	Health Service Fees-Spring	(1,128)	347,440	360,200	395,280	393,000	-1%
8876D	Health Service Fees-PY	-	(361)	74	(80)	-	-100%
8876I	Health Service Fees-BOGG-PY	(700)	11	-	-	-	0%
8876K	Health Fee Waivers-Summer	(980)	(240)	-	(880)	-	-100%
8876L	Health Fee Waivers-Fall	3,785	(20)	(320)	(1,020)	-	-100%
8876M	Health Fee Waivers-Spring	26,715	(20)	(780)	(1,100)	-	-100%
8876N	Health Fee Waivers-PY			(180)	-	-	0%
8881A	Parking Fees-Summer	74,391	-	-	-	-	0%
8881B	Parking Fees-Fall	2,400	-	-	-	-	0%
8881C	Parking Fees-Spring	3,855	-	-	-	-	0%
8885A	ESLIP - Summer	-	650	-	-	-	0%
8885B	ESLIP - Fall	-	58,290	83,240	70,870	48,000	-32%
8885C	ESLIP - Spring	-	88,025	93,625	119,570	-	-100%
8886D	Exempt NRT Cap Out PY AB 13	-	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	281	1	209	7	-	-100%
8893I	Miscellaneous Income	20,065	47,853	56,943	150,604	63,000	-58%
8893N	PY Credit/Refunds	-	50	-	-	-	0%
8893L	Vending Machines	-	3,562	2,316	-	-	0%
8950	F & A Recoveries	572,399	-	827,190	662,981	500,000	-25%
Total Local Revenue		97,544,199	107,003,901	112,584,281	112,352,189	117,112,886	4%
8981	Transfer in - General Unrestricted	4,132	780	304	-	-	0%
8982	Transfer in - General Restricted	2,815,117	361,474	2,282,574	6,666,494	-	-100%
8985	Transfer in - Capital Projects			8,400,000	-	-	0%
8994	Transfer in - Bond Fund	30,000	-	-	-	-	0%
Total Transfers In		2,849,249	362,253	10,682,879	6,666,494	-	-100%
Total Revenues & Transfers In		201,055,196	204,361,658	228,117,572	232,096,786	222,012,832	-4%

San Francisco Community College District – FY26 Adopted Budget

1120	Full-Time Instructional Faculty	34,969,826	32,747,327	38,511,174	34,978,199	36,073,069	3%
1129	Faculty-Long Term Substitutes	59,220	84,578	84,191	154,560	158,236	2%
1210	Administrators	5,749,896	5,760,210	7,648,977	6,746,089	8,320,267	23%
1220	FT Non-teaching School	2,674,583	2,203,620	2,912,984	2,454,554	2,223,062	-9%
1230	Full-Time Librarians	1,358,932	1,214,166	1,327,851	1,203,842	1,272,366	6%
1240	Full-Time Counselors	4,277,536	3,580,646	4,110,263	3,579,470	3,823,193	7%
1250	Full-Time Student Health	279,367	256,465	304,749	281,878	280,532	0%
1280	FT Non-teaching School	539,666	3,306,361	3,397,704	3,230,910	3,691,899	14%
1322	Faculty-Regular Hours	183,158	261,305	376,181	364,892	374,892	3%
1323	Part-Time Instructional Faculty	10,652,709	11,482,424	15,952,291	18,466,559	21,878,124	18%
1324	PT Instructional Faculty - Summer	1,131,952	401,246	370,967	763	-	-100%
1325	Faculty - Day to Day Substitutes	257,628	337,255	653,298	436,898	69,001	-84%
1333	Full-Time Instructional Extra Pay	1,857,974	2,050,618	2,997,633	3,273,308	1,622,684	-50%
1422	PT and PX Noninstructional	2,091,269	2,546,649	2,754,201	2,115,450	1,842,082	-13%
1423	Part-time Office Hours	195,700	1,094,851	790,196	294,577	304,577	3%
1424	PT and PX Noninstructional - Summer	-	3,129	36,774	-	-	0%
1432	PT and PX Librarians	-	-	59,884	580,568	578,253	0%
1434	Librarians-Sum/Int	-	5,500	1,818	-	-	0%
1442	PT and PX Counselors	2,394	-	23,582	25,966	26,265	1%
1444	Counselors-Sum/Int	-	-	3,185	-	-	0%
1452	PT and PX Student Health	-	2,490	34,027	67,845	15,480	-77%
1484	Supervisors-Stipends	25,819	68,006	131,656	42,538	42,326	0%
1990	Grievance-Acad Settle	-	7,626	30,820	-	-	-
Total Certificated Salaries		66,307,628	67,414,473	82,514,407	78,298,867	82,596,307	5%
2000	Budget-Classified Salaries	-	-	-	7,056	-	-
2110	Classified-Reg	34,470,676	34,829,061	39,227,971	40,006,655	41,496,930	4%
2115	Governing Board	32,493	43,138	33,602	47,162	48,960	4%
2210	Instructional Aides-Reg	2,840,656	2,680,735	3,087,399	3,191,455	2,765,768	-13%
2330	Classified-NI Temp	1,920,303	1,750,312	1,725,397	1,405,159	1,119,047	-20%
2370	Classified-NI Coll Aide	109,320	613,145	840,599	964,974	1,344,992	39%
2374	Classified-Summer Lab Aide	5,414	28,480	67,622	103,141	109,618	6%
2375	Classified-NI Coll Aide WK Stdy	-	5,929	19,488	15,280	15,160	-1%
2390	Classified-NI Cafeteria	-	-	37,591	26,978	26,767	-1%
2380	Classified-Overtime	736,533	565,117	912,898	1,054,392	1,046,114	-1%
2410	Instructional Aides-Non Reg Temp	532,627	532,589	602,166	485,352	347,943	-28%
2888	P-Share Time	1,145	-	4,818	919	-	-
2990	Grievance-Class Settle	-	-	-	16,000	-	-
Total Classified Salaries		40,649,167	41,048,505	46,559,551	47,324,522	48,321,299	2%
3101	STRS	2,454	2,488	2,485	1,995	2,000	0%
3102	STRS - Administrators	479,469	584,730	782,999	671,174	709,758	6%
3109	STRS - Certificated	17,690,674	15,963,433	17,898,829	17,577,279	18,279,635	4%
3205	PERS - Classified SEIU	398,702	409,741	496,641	487,798	498,771	2%
3302	OASDI - Administrators	98,032	235,168	180,815	133,773	138,277	3%
3303	OASDI- Stationary Engineers	87,995	85,317	90,727	100,010	102,855	3%
3304	OASDI - Classified Managers	29,618	30,524	34,209	23,186	25,076	8%
3305	OASDI - Classified SEIU	2,046,254	2,002,918	2,298,096	2,266,432	2,375,188	5%
3306	OASDI - Crafts	78,014	87,104	88,440	128,498	133,395	4%
3307	OASDI - Governing Board	1,736	2,511	2,015	2,872	3,056	6%
3309	OASDI - Certificated	84,075	92,022	110,890	108,446	115,306	6%
3322	Medicare - Administrators	76,968	77,025	102,931	92,430	103,667	12%
3323	Medicare - Stationary Engineers	21,968	19,953	21,449	23,839	25,059	5%
3324	Medicare - Classified Managers	7,577	7,606	8,505	7,325	7,898	8%
3325	Medicare - Classified SEIU	507,728	506,035	569,177	565,775	625,218	11%
3326	Medicare - Crafts	18,322	20,502	24,642	30,712	34,201	11%
3327	Medicare - Governing Board	406	587	471	672	712	6%
3329	Medicare - Certificated	834,356	852,797	1,044,290	995,340	1,093,527	10%
3402	Health Plan - Administrators	444,499	390,893	459,521	442,529	479,089	8%
3403	Health Plan - Stationary Engineers	123,675	106,294	123,697	148,758	153,277	3%

San Francisco Community College District – FY26 Adopted Budget

3404	Health Plan - Classified Managers	19,810	16,377	10,048	5,442	5,714	5%
3405	Health Plan - Classified SEIU	4,234,208	4,046,361	4,576,409	4,719,399	4,917,686	4%
3406	Health Plan - Crafts	155,616	161,216	164,591	252,610	277,337	10%
3407	Health Plan - Governing Board	51,749	38,556	28,379	24,881	28,128	13%
3409	Health Plan - Certificated	6,746,170	5,964,245	6,522,046	7,080,516	7,788,335	10%
3422	Dental - Administrators	59,550	51,813	59,140	51,866	55,623	7%
3423	Dental - Stationary Engineers	21,171	18,074	21,009	21,456	23,244	8%
3424	Dental - Classified Managers	6,175	5,662	5,811	4,470	4,776	7%
3425	Dental - Classified SEIU	679,233	639,051	709,003	657,502	718,013	9%
3426	Dental - Crafts	22,884	23,334	25,092	30,843	32,247	5%
3427	Dental - Governing Board	8,821	7,450	5,811	5,811	6,064	4%
3429	Dental - Certificated	993,925	856,136	885,341	890,682	936,089	5%
3432	Life Insurance - Administrators	3,372	3,012	3,593	3,231	3,231	0%
3433	Life Insurance - Stationary Engineer	1,217	1,070	1,297	1,277	1,277	0%
3434	Life Insurance - Classified Manager	355	335	359	276	276	0%
3435	Life Insurance - Classified SEIU	38,720	37,573	43,518	40,374	40,427	0%
3436	Life Insurance - Crafts	1,315	1,382	1,554	1,904	1,904	0%
3437	Life Insurance - Governing Board	583	612	658	520	520	0%
3439	Life Insurance - Certificated	43,950	39,452	39,526	37,795	38,708	2%
3461	Pay as you go OPEB	10,258,412	10,262,634	10,394,781	10,759,919	11,500,000	7%
3502	SUI - Administrators	30,048	27,301	11,148	3,217	3,506	9%
3503	SUI - Stationary Engineers	8,157	6,356	2,643	861	940	9%
3504	SUI - Classified Managers	2,781	2,695	975	248	258	4%
3505	SUI - Classified SEIU	189,107	174,377	65,884	22,161	24,011	8%
3506	SUI - Crafts	6,934	7,270	1,980	1,094	1,128	3%
3509	SUI - Certificated	339,501	307,312	105,598	35,410	37,810	7%
3602	Workers Comp - Administrators	87,413	131,444	179,339	155,450	123,700	-20%
3603	Workers Comp - Stationary Engineers	24,408	30,465	36,589	41,616	24,722	-41%
3604	Workers Comp - Classified Managers	8,429	12,902	14,451	12,003	5,546	-54%
3605	Workers Comp - Classified SEIU	571,134	837,041	998,268	984,480	653,881	-34%
3606	Workers Comp - Crafts	20,905	34,854	38,643	52,812	32,064	-39%
3607	Workers Comp - Governing Board	510	1,036	812	1,131	736	-35%
3609	Workers Comp - Certificated	944,238	1,487,707	1,800,772	1,715,413	1,121,842	-35%
3652	OPEB	927,374	2,175,246	4,473,703	1,014,154	1,063,132	5%
3702	SF Retirement - Administrators	525,202	394,762	509,548	366,201	400,609	9%
3703	SF Retirement - Stationary Engineer	282,039	228,933	211,720	233,125	250,639	8%
3704	SF Retirement - Classified Managers	109,980	99,030	95,092	74,075	77,354	4%
3705	SF Retirement - Classified SEIU	7,097,901	6,087,785	6,231,923	5,787,497	6,098,060	5%
3706	SF Retirement - Crafts	272,946	259,857	217,369	305,710	331,537	8%
3709	SF Retirement - Certificated	30,536	88,148	34,788	33,577	35,905	7%
3710	SF Retirement - Students	108	-	-	454	-	
	Total Benefits	57,859,410	56,046,515	62,870,038	59,240,306	61,572,946	4%
4102	Textbooks	-	-	81	115	-	
4103	Other Books	72	4,800	29,024	-	300	0%
4211	Cafeteria-COGS (Food)	-	-	364	182	300	64%
4212	Cafeteria-COGS (Beverage)	-	-	-	380	-	-100%
4301	Printing Supplies	42,676	21,286	19,743	25,384	24,000	-5%
4302	Computer Supplies	10,504	531	13,733	228	2,000	779%
4303	Other Supplies	50,909	786,493	667,174	815,809	1,177,910	44%
4304	Durable Supplies	-	7,274	4,395	6,182	7,300	18%
4305	Instructional Supplies	55,610	-	42,371	36,071	61,400	70%
4306	Food Supplies	-	500	5,464	16,779	16,000	-5%
4402	Uniforms	65,471	125,730	81,768	63,753	153,900	141%
	Total Supplies	225,242	946,614	864,117	964,883	1,443,110	50%
5000	Budget-Other Operating Expenses	-	-	-	-	-	
5101	Instructional Service Agreements	317,351	781,757	804,278	990,160	1,300,000	31%
5110	Guest Lecturer	31,494	54,259	34,750	39,876	45,800	15%
5120	Computer Consulting	188,882	-	-	898	2,655	196%
5130	Dues and Memberships	150	180,709	163,350	229,743	535,906	133%
5131	Participants Cost	793,642	11,104	-	-	-	0%
5190	Other Consulting	971,834	1,694,585	768,173	935,187	769,728	-18%
5202	Conference and Food Services	67,263	293,475	111,343	83,689	218,300	161%

San Francisco Community College District – FY26 Adopted Budget

5210	Travel - Non-Local	19,025	129,208	226,291	338,397	358,200	6%
5212	Travel - Local	2,000	31,229	40,760	22,543	53,375	137%
5350	Postage	-	2,517	5,000	28,076	29,000	3%
5351	Moving, Rental and Storage	7,349,272	221,160	20,623	103,259	174,500	69%
5410	Insurance	15,059	2,140,068	56,697	58,036	58,100	0%
5510	Water/Sewage	363,974	493,165	635,893	737,072	603,000	-18%
5520	Gas/Electricity	1,590,193	1,668,514	2,919,389	3,391,142	3,842,000	13%
5530	Telephone	139,010	167,690	173,629	187,763	200,000	7%
5560	Housekeeping	180,038	291,519	374,093	368,349	355,000	-4%
5610	Other Property Leases	505,966	304,097	-	26,504	51,600	95%
5620	Property Leases - SFUSD	155,556	-	155,556	155,556	155,556	0%
5632	Copier Leases	917,561	876,567	853,769	838,046	781,000	-7%
5633	Other Leases	141,253	66,090	49,291	54,717	72,000	32%
5640	Maint & Repair - Non-Equipment	1,389	1,431,600	957,417	944,359	970,950	3%
5650	Maint & Repair - Equipment	235,411	385,287	210,141	173,335	481,520	178%
5655	Maint & Repair - Vehicles	15,124	29,161	9,444	5,603	12,000	114%
5656	Software License Fees	1,691,746	2,236,006	2,251,513	2,370,054	2,547,500	7%
5657	Maint - Hazardous Materials	52,487	148,643	71,536	82,487	60,000	-27%
5658	Maint - Other	4,737	2,116	2,785	8,604	7,700	-11%
5721	Judgments/Claims/Settlements	-	36,461	1,114,968	-	-	0%
5722	Legal Services	562,743	1,369,451	1,276,927	1,660,900	1,000,000	-40%
5724	Investigations	4,216	3,300	12,320	1,500	1,900	27%
5730	Elections	-	781,160	-	915,835	-	-100%
5801	Broadcasting	65,817	60,060	57,758	74,967	92,436	23%
5802	Print Advertising	5,807	7,023	8,317	9,863	21,100	114%
5803	Other Advertising	10,854	19,011	17,715	21,994	417,450	1798%
5805	Student Outreach	36,000	28,889	4,217	2,720	16,700	514%
5831	Intercollegiate Athletics	-	11,780	-	900	1,800	100%
5901	Interest expense	-	-	177,463	17,944	18,000	0%
5902	Testing Services	2,110	27,300	-	-	-	0%
5903	City Services	-	-	-	-	-	0%
5904	Meals for Governing Board	4,059	68,198	11,566	10,131	10,000	-1%
5905	Bad Checks	150	640	1,403	23,896	12,900	-46%
5906	Credit Card Fees	138,837	148,795	163,401	58,437	72,700	24%
5907	Over/Short	1	(1,500)	(850)	(0)	-	-100%
5908	Bank Service Fees	52,857	49,942	56,845	58,550	39,500	-33%
5909	Receivable Write-Off	2,065,330	470,590	86,573	2,875,024	924,986	-68%
5910	Other Expenses	32,690	153,990	121,280	534,597	214,600	-60%
5911	Tuition Reimbursement	19,785	18,284	18,955	23,260	16,100	-31%
5912	Fees for Services	192,481	251,666	258,881	447,115	449,900	1%
5913	Banquet and Other Food Expenses	10,718	23,684	27,057	7,038	7,500	7%
5914	Governmental Fees, Taxes & Licenses	3,670	10,299	-	-	-	0%
Total Services		18,958,542	17,179,549	14,310,517	18,918,125	17,002,962	-10%
6203	Project Management	-	-	-	7,500	15,000	100%
6302	Books	150	105,927	-	-	111,223	0%
6304	Databases	36,358	224,081	-	-	235,285	0%
6306	Periodicals	12,714	31,983	-	-	33,582	0%
6308	Video	9,702	29,178	-	7,128	4,000	-44%
6411	Add-Furniture/Fixtures	9,443	8,845	-	11,288	11,300	0%
6412	Add-Vehicles	48,296	(13,206)	55,050	154,442	3,000	-98%
6413	Add-Computer Equipment	-	-	-	-	18,600	0%
6414	Add-Miscellaneous Equipment	52,444	663,332	425,477	418,349	281,694	-33%
6443	Add-Non Cap Computer Equip	2,376	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	9,511	-	-	-	3,150	0%
6451	Add-Expendable Furniture/Fixt	-	29,974	49,906	140,776	31,473	-78%
6453	Add-Expendable Computer Equip	11,013	1,109,746	1,129,758	42,020	136,300	224%
6454	Add-Expendable Misc Equipment	88,322	195,360	198,719	37,173	97,350	162%
Total Equipment		280,328	2,385,220	1,858,911	818,676	981,957	20%

San Francisco Community College District – FY26 Adopted Budget

7330	Transfer out - Cafeteria	241,205	760,416	671,224	689,153	800,000	16%
7310	Transfer out - General Unrestricted	-	-	2,282,574	-	-	0%
7320	Transfer out - General Restricted	-	-	-	33,939	-	-100%
7350	Transfer out - Capital Projects	-	2,600,000	2,500,000	2,000,000	2,000,000	0%
7355	Transfer out - Bond Fund	142,104	-	-	-	-	0%
7360	Transfer out - Bookstore Auxiliary	430,912	347,638	238,400	411,984	369,842	-10%
7370	Transfer out - Self-Insurance	6,701,734	10,000,000	-	1,600,000	-	-100%
7371	Transfer out - OPEB	-	-	1,200,000	1,200,000	1,200,000	0%
7901	Unallocated Cost	-	-	-	-	-	0%
7902	Board Designated for Contingency	-	-	-	-	1,250,000	0%
	Estimated Net Saving from Golden Handshake	-	-	-	-	-	0%
Total Other Outgo & Unallocated Costs		7,515,955	13,708,054	6,892,437	5,935,076	5,619,842	-5%
Total Expenditures & Other Outgo/Unallocated Costs		191,796,272	198,728,928	215,869,978	211,500,456	217,538,423	3%
Surplus/(Deficit)		9,258,924	5,632,730	12,247,594	20,596,330	4,474,409	-78%
Beginning Fund Balance		16,879,785	26,638,415	19,060,588	33,384,430	53,980,760	62%
Prior Year Adjustments		499,706	(13,210,557)	2,076,247			0%
Ending Fund Balance		\$ 26,638,415	\$ 19,060,588	\$ 33,384,430	\$ 53,980,760	\$ 58,455,169	8%

UNRESTRICTED GENERAL FUND SUMMARY

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

**UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	%
						CHANGE
REVENUE						
State Revenues	\$ 100,661,748	\$ 96,995,503	\$ 104,850,413	\$ 113,078,103	\$ 104,899,947	-7%
Local Revenues	77,923,515	87,323,902	92,892,977	92,630,800	97,289,440	3%
Transfers In	2,849,249	362,253	10,682,879	6,666,494		-100%
Total Revenue	181,434,512	184,681,659	208,426,268	212,375,398	202,189,386	-5%
						0%
EXPENDITURES						
Academic Salaries	58,663,236	63,082,101	77,903,288	74,033,389	78,111,329	3%
Classified Salaries	37,343,765	35,213,156	39,438,735	39,855,989	40,226,750	5%
Benefits	52,976,698	52,024,710	58,956,290	55,140,519	57,017,454	8%
Supplies & Materials	210,738	857,779	824,435	901,174	1,375,210	53%
Services & Other Operating	15,256,486	13,799,953	11,981,954	15,362,786	14,634,498	-21%
Equipment	204,034	363,176	181,537	550,134	729,893	7%
Total Expenditures	164,654,957	165,340,875	189,286,238	185,843,991	192,095,134	3%
Transfers Out	7,515,955	13,708,054	6,892,437	5,935,076	5,619,842	19%
Total Expenditures, Transfers Out/Un	172,170,912	179,048,929	196,178,674	191,779,067	197,714,976	4%
						0%
Year End Adjustments	499,723	(13,210,557)	2,076,247	-		0%
Excess of Revenue Over Expenditures	9,263,600	5,632,730	12,247,594	20,596,331	4,474,410	-90%
Beginning Fund Balance	16,874,507	26,637,831	19,060,004	33,383,845	53,980,176	62%
ENDING FUND BALANCE	26,637,831	19,060,004	33,383,845	53,980,176	58,454,586	4%
Mission Prepaid Lease	8,244,445	8,088,890	7,933,335	7,777,780	7,622,225	-2%
Ending Fund Balance W/O Prepaid	\$ 18,393,386	\$ 10,971,114	\$ 25,450,510	\$46,202,396	\$ 50,832,361	5%

UNRESTRICTED GENERAL FUND DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

UNRESTRICTED GENERAL FUND
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	\$ -	\$ -		-		0%
8611	State General Apportionment	47,355,730	77,689,398	78,554,593	70,698,153	69,308,486	-2%
8611A	Prior YR Corrections-St Apportion	(197,435)	(5,981,480)	(643,042)	1,850,701	-	-100%
8611E	SGA 2% Enrollment Fee Allowance	138,057	108,322	102,562	114,762	102,562	-11%
8612	Apprenticeship Allow	384,809	501,336	320,717	322,967	320,717	-1%
8618	Part time Faculty Allocation	514,299	314,206	309,675	345,642	309,675	-10%
8618C	Part time Faculty Health Benefit Reir	-	-	-	1,670,628	1,000,000	-40%
8618A	Part-Time Faculty Office Hours	-	-	-	180,678	125,471	-31%
8619	Full Time Faculty Hiring	-	4,720,332	2,360,166	2,360,166	2,360,166	0%
8630	EPA Revenues	39,349,074	9,826,620	13,468,263	25,093,389	21,090,503	-16%
8671	Homeowner's Prop Tax Relief	84,510	80,203	80,839	81,444	83,215	2%
8681	ST Lottery Proceeds	3,513,494	2,990,787	3,734,266	3,120,416	2,947,850	-6%
8691	ST Mandated Costs	619,970	412,830	570,496	553,533	565,677	2%
8699	Other Misc ST Revenues	8,899,240	6,332,950	5,991,878	6,685,625	6,685,625	0%
State Revenues Total		100,661,748	96,995,503	104,850,413	113,078,103	104,899,947	-7%
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	37,528,511	40,475,296	41,557,922	42,643,258	44,000,000	3%
8812	Tax Allocation, Supplemental Roll	1,147,090	1,083,725	763,007	339,646	341,963	1%
8813	Tax Allocation, Unsecured Roll	2,262,761	1,935,312	1,939,658	1,873,077	1,820,895	-3%
8816	Prior year taxes	(480,458)	(572,611)	(983,839)	(1,404,961)	-	-100%
8817	ERAF	4,793,061	11,514,060	14,704,823	12,536,200	14,162,998	13%
8818	Redevelopment AB 1290	826,187	839,348	896,844	892,656	887,413	-1%
8819	Prop Tax Rev-Voted Indebtedness-F	2,696,043	3,040,744	3,119,428	3,194,956	3,071,780	-4%
8821	Cont, Gifts, Endowments	-	1,000	-	-	-	0%
8827	Save A Class Donation	171	25,347	664	501	-	-100%
8831	Contract Instructional Serv	494,139	517,096	914,357	1,119,264	726,000	-35%
8832	SF City Sub-Contracts	-	-	-	196,174	-	-100%
8851	Rentals/Leases	49,682	12,072	57,447	247,288	255,000	3%
8861	Interest/Invest Inc	206,763	538,096	1,672,165	1,148,278	900,000	-22%
8872	Community Service Classes	160,608	175,551	166,265	206,836	206,000	0%
8874	Enrollment	-	-	-	-	-	0%
8879	Student Records	180	285	210	105	-	-100%
8889	Other Student Fees	50	10,338	82,562	33,000	37,176	13%
8891	Other Local Revenues	12,164	16,525	(34)	45	-	-100%
8892	Traffic Fines	17,618	4,723	7,605	8,035	-	-100%
8895	Sales Taxes (Prop A)	14,654,176	14,641,899	12,405,161	13,733,131	14,000,000	2%
8899	Perk-OE-Late charges-7/87	-	-	-	1,565	-	
8866A	Enrollment Fees-Summer	985,803	1,184,247	1,218,425	1,278,179	1,284,684	1%
8866B	Enrollment Fees-Fall	5,448,608	6,343,745	6,684,329	7,084,276	7,225,961	2%
8866C	Enrollment Fees-Spring	6,902,875	6,379,165	6,781,205	7,051,731	7,192,766	2%
8866D	Enrollment Fees-PY	(25,714)	(8,331)	3,401	(32,660)	-	-100%
8867D	Enroll BOGG-PY	276	143	-	(138)	-	-100%
8867J	CA Dream Act BOG PY	-	-	-	874	-	
8867L	BOG A Waiver Summer	-	-	-	(138)	-	-100%
8867M	BOG A Waiver Fall	(828)	-	(414)	(138)	-	-100%
8867N	BOG A Waiver Spring	(460)	(552)	(414)	(322)	-	-100%
8867O	BOG B Waiver Summer	(187,565)	(231,150)	(230,943)	(319,079)	(230,943)	-28%

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8867P	BOG B Waiver Fall	(1,087,532)	(1,559,952)	(1,385,819)	(1,256,766)	(1,385,819)	10%
8867Q	BOG B Waiver Spring	(1,371,375)	(1,547,693)	(1,464,502)	(1,285,792)	(1,413,281)	10%
8867R	BOG C Waiver Summer	(155,319)	(190,003)	(176,157)	(194,580)	(176,157)	-9%
8867S	BOG C Waiver Fall	(1,036,863)	(1,064,969)	(1,232,179)	(1,696,756)	(1,232,179)	-27%
8867T	BOG C Waiver Spring	(1,187,651)	(994,980)	(1,162,052)	(1,708,969)	(1,162,052)	-32%
8867U	BOG S Waiver Summer	-	-	-	-	-	0%
8867V	BOG S Waiver Fall	(690)	(1,380)	(690)	-	-	0%
8867W	BOG S Waiver Spring	(966)	(1,564)	(690)	(276)	(20,677)	7392%
8867X	BOG Waivers PY	(2,024)	(20,677)	(50,414)	(17,710)	-	-100%
8868A	Non-Resident Fees-Summer	(149,202)	638,798	690,761	838,999	864,169	3%
8868B	Non-Resident Fees-Fall	4,023,082	3,998,810	5,265,822	5,657,813	5,849,920	3%
8868C	Non-Resident Fees-Spring	(143,120)	4,098,715	5,157,885	5,461,309	5,669,371	4%
8868D	Non-Resident Fees-PY	4,730,640	(153,458)	(181,594)	(126,450)	(124,712)	-1%
8868F	AB540 SUMMER	612,158	(157,035)	(209,967)	(247,051)	(254,463)	3%
8868G	AB540 FALL	(934,695)	(1,078,075)	(1,516,846)	(1,671,299)	(1,721,438)	3%
8868H	AB540 SPRING	(1,158,159)	(956,348)	(1,308,311)	(1,496,110)	(1,535,348)	3%
8868I	AB540 PR YR ADJ's	(25,261)	(41,521)	(65,513)	(56,852)	(56,558)	-1%
8868L	SB 150/AB 2364 HS Exptn SU	(46,664)	(82,360)	(4,296)	(93,177)	(95,972)	3%
8868M	SB 150/AB 2364 HS Exptn FL	(139,532)	(117,595)	(12,530)	(171,535)	(176,681)	3%
8868N	SB 150/AB 2364 HS Exptn SP	(159,794)	(108,605)	(50,478)	(191,835)	(195,917)	2%
8868O	SB 150/AB 2364 HS Exptn PY	(4,884)	(5,373)	(9,313)	281	473	69%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,496)	(171,390)	(232,432)	(283,794)	(292,308)	3%
8868R	AB 13 Exmptn NRT for Veterans-FI	(1,195,765)	(902,190)	(1,388,861)	(1,301,839)	(1,340,894)	3%
8868S	AB 13 Exmptn NRT for Veterans-SI	(1,384,340)	(1,115,920)	(1,338,204)	(1,172,325)	(1,208,749)	3%
8868T	AB 13 Exmptn NRT for Veterans-P!	32,770	(26,422)	(12,519)	(8,914)	(9,181)	3%
8868V	AB 343 Exmptn NRT -Summer	-	-	(895)	-	-	0%
8868W	AB 343 Exmptn NRT Fall	-	-	(22,554)	(17,864)	-	-100%
8868Y	AB 343 Exmptn NRT PY	-	-	-	2,148	(18,400)	-957%
8868Z	AB 343 Exmptn NRT Spring	76,432	(7,830)	(18,616)	(39,991)	(41,400)	4%
8876A	Health Service Fees-Summer	306,720	82,624	85,472	92,704	92,000	-1%
8876B	Health Services-Fall	356,220	338,980	356,120	389,560	390,000	0%
8876C	Health Service Fees-Spring	(1,128)	347,440	360,200	395,280	393,000	-1%
8876D	Health Service Fees-PY	-	(361)	74	(80)	-	-100%
8876I	Health Service Fees-BOGG-PY	(700)	11	-	-	-	0%
8876K	Health Fee Waivers-Summer	(980)	(240)	-	(880)	-	-100%
8876L	Health Fee Waivers-Fall	3,785	(20)	(320)	(1,020)	-	-100%
8876M	Health Fee Waivers-Spring	26,715	(20)	(780)	(1,100)	-	-100%
8876N	Health Fee Waivers-PY	-	-	(180)	-	-	0%
8881A	Parking Fees-Summer	74,391	-	-	-	-	0%
8881B	Parking Fees-Fall	2,400	-	-	-	-	0%
8881C	Parking Fees-Spring	3,855	-	-	-	-	0%
8881F	Parking Fees FA-Fall	-	-	-	-	-	0%
8881G	Parking Fees FA-Spring	-	-	-	-	-	0%
8885A	ESLIP - Summer	-	650	-	-	-	0%
8885B	ESLIP - Fall	-	58,290	83,240	70,870	48,000	-32%
8885C	ESLIP - Spring	-	88,025	93,625	119,570	-	-100%
8886D	Exempt NRT Cap Out PY AB 13	-	-	-	-	-	0%
8889A	Student Credit Bal Adjmt	281	1	209	7	-	-100%
8893I	Miscellaneous Income	20,065	47,853	56,943	150,604	63,000	-58%
8893N	PY Credit/Refunds	-	50	-	-	-	0%
8950	F & A Recoveries	572,399	-	827,190	662,981	500,000	-25%
8893L	Vending Machines	-	3,562	2,315.55	-	-	0%
Local Revenues Total		77,923,515	87,323,902	92,892,977	92,630,800	97,289,440	5%
		-	-	-	-	-	0%
TRANSFERS IN/RECOVERIES		-	-	-	-	-	0%
8981	Transfer in - General Unrestricted	4,132	780	304	-	-	0%
8982	Transfer in - General Restricted	2,815,117	361,474	2,282,574	6,666,494	-	-100%
8985	Transfer in - Capital Projects	-	-	8,400,000	-	-	0%
8994	Transfer in-Bond Fund	30,000	-	-	-	-	0%
Transfers in/Recoveries Total		2,849,249	362,253	10,682,879	6,666,494	-	-100%
TOTAL REVENUE		181,434,512	184,681,659	208,426,268	212,375,397	202,189,386	-102%

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CERTIFICATED SALARIES

1120	Full-Time Instructional Faculty	34,969,826	32,747,327	38,362,975	34,836,284	35,844,906	3%
1129	Faculty-Long Term Substitutes	59,220	84,578	84,191	154,560	158,236	2%
1210	Administrators	5,294,301	5,760,210	7,648,977	6,746,089	8,320,267	23%
1220	FT Non-teaching School	633,971	2,000,274	2,621,653	2,161,830	2,046,020	-5%
1230	Full-Time Librarians	(56,425)	133,765	140,530	(12,990)	129,993	-1101%
1240	Full-Time Counselors	1,789,205	1,136,282	1,660,655	1,401,358	1,355,113	-3%
1250	Full-Time Student Health	279,367	256,465	304,749	281,878	280,532	0%
1280	FT Non-teaching School	429,265	3,189,559	3,156,393	2,896,391	3,385,675	17%
1322	Faculty-Regular Hours	183,158	261,305	376,181	364,892	374,892	3%
1323	Part-Time Instructional Faculty	10,187,849	11,437,744	15,940,141	18,453,926	21,785,062	18%
1324	PT Instructional Faculty - Summer	1,109,986	401,246	370,967	763	-	-100%
1325	Faculty - Day to Day Substitutes	251,540	337,255	653,298	436,898	69,001	-84%
1333	Full-Time Instructional Extra Pay	1,340,057	2,028,369	2,978,287	3,248,487	1,561,356	-52%
1422	PT and PX Noninstructional	1,974,308	2,126,120	2,492,348	2,077,494	1,833,376	-12%
1423	Part-time Office Hours	189,544	1,094,851	790,196	294,577	304,577	3%
1424	PT and PX Noninstructional - Summ	-	3,129	36,774	-	-	0%
1432	PT and PX Librarians	-	-	59,884	580,568	578,253	0%
1434	Librarians-Sum/Int	-	5,500	1,818	-	-	0%
1442	PT and PX Counselors	2,246	-	23,582	-	26,265	0%
1444	Counselors-Sum/Int	-	-	3,185	-	-	0%
1452	PT and PX Student Health	-	2,490	34,027	67,845	15,480	-77%
1484	Supervisors-Stipends	25,819	68,006	131,656	42,538	42,326	0%
1990	Grievance-Acad Settle	-	7,626	30,820	-	-	0%
Certificated Salaries Total		58,663,236	63,082,101	77,903,288	74,033,389	78,111,329	6%

CLASSIFIED SALARIES

2000	Budget-Classified Salaries	-	-	-	7,056	-	-100%
2110	Classified-Reg	31,589,242	29,068,583	32,426,491	33,054,764	33,869,341	2%
2115	Governing Board	31,348	43,138	33,602	47,162	48,960	4%
2210	Instructional Aides-Reg	2,646,459	2,680,735	2,997,958	3,054,035	2,675,666	-12%
2330	Classified-NI Temp	1,790,235	1,679,858	1,720,589	1,399,081	1,119,047	-20%
2334	Classified-Sum/Int	-	-	-	-	-	0%
2370	Classified-NI Coll Aide	84,603	613,145	726,184	708,060	1,088,076	54%
2374	Classified-Summer Lab Aide	5,031	24,062	56,333	82,589	89,065	8%
2375	Classified-NI Coll Aide WK Stdy	-	5,929	19,488	15,280	15,160	-1%
2380	Classified-Overtime	691,252	565,117	911,927	1,054,382	1,046,104	-1%
2390	Classified-NI Cafeteria	-	-	37,591	26,978	26,767	-1%
2410	Instructional Aides-Non Reg Temp	504,546	532,589	503,755	390,141	248,565	-36%
2888	P-Share Time	1,050	-	4,818	461	-	-100%
2990	Grievance-Class Settle	-	-	-	16,000	-	-100%
Classified Salaries Total		37,343,765	35,213,156	39,438,735	39,855,989	40,226,751	1%

EMPLOYEE BENEFITS

3101	STRS	2,454	2,488	2,485	1,995	2,000	0%
3102	STRS - Administrators	479,469	584,730	782,999	671,174	709,758	6%
3109	STRS - Certificated	15,945,676	15,210,791	17,056,963	16,798,224	17,435,301	4%
3205	PERS - Classified SEIU	375,948	409,741	496,641	487,798	498,771	2%
3302	OASDI - Administrators	93,479	235,168	180,815	133,773	138,277	3%
3303	OASDI- Stationary Engineers	79,107	85,317	90,727	100,010	102,855	3%
3304	OASDI - Classified Managers	29,618	11,612	11,763	5,124	2,000	-61%
3305	OASDI - Classified SEIU	1,873,099	1,683,137	1,910,773	1,877,218	1,896,371	1%
3306	OASDI - Crafts	70,937	87,104	88,440	128,498	133,395	4%
3307	OASDI - Governing Board	1,665	2,511	2,015	2,872	3,056	6%
3309	OASDI - Certificated	75,027	89,302	109,448	108,342	115,306	6%
3322	Medicare - Administrators	70,950	77,025	102,931	92,430	103,667	12%
3323	Medicare - Stationary Engineers	19,825	19,953	21,449	23,839	25,059	5%
3324	Medicare - Classified Managers	7,577	3,162	3,255	2,258	2,500	11%
3325	Medicare - Classified SEIU	465,745	429,850	477,515	471,259	513,214	9%
3326	Medicare - Crafts	16,715	20,502	24,642	30,712	34,201	11%
3327	Medicare - Governing Board	389	587	471	672	712	6%
3329	Medicare - Certificated	703,735	792,838	979,950	935,471	955,159	2%
3402	Health Plan - Administrators	403,922	390,893	459,521	442,529	479,089	8%
3403	Health Plan - Stationary Engineers	114,584	106,294	123,697	145,851	153,277	5%

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3404	Health Plan - Classified Managers	19,810	16,377	10,048	5,442	5,714	5%
3405	Health Plan - Classified SEIU	3,926,210	3,492,473	3,945,839	4,070,465	4,195,244	3%
3406	Health Plan - Crafts	147,392	161,216	164,591	252,610	277,337	10%
3407	Health Plan - Governing Board	51,749	38,556	28,379	24,881	28,128	13%
3409	Health Plan - Certificated	5,657,971	5,498,227	6,100,668	6,614,346	7,197,439	9%
3422	Dental - Administrators	55,140	51,813	59,140	51,866	55,623	7%
3423	Dental - Stationary Engineers	19,407	18,074	21,009	21,456	23,244	8%
3424	Dental - Classified Managers	6,175	2,384	1,937	1,192	1,200	1%
3425	Dental - Classified SEIU	628,103	556,865	608,918	565,699	612,670	8%
3426	Dental - Crafts	21,171	23,334	25,092	30,843	32,247	5%
3427	Dental - Governing Board	8,821	7,450	5,811	5,811	6,064	4%
3429	Dental - Certificated	829,586	794,519	827,652	832,545	925,361	11%
3432	Life Insurance - Administrators	3,118	3,012	3,593	3,231	3,231	0%
3433	Life Insurance - Stationary Engineer	1,115	1,070	1,297	1,277	1,277	0%
3434	Life Insurance - Classified Manager	355	140	120	74	276	275%
3435	Life Insurance - Classified SEIU	35,782	32,681	37,310	34,619	40,427	17%
3436	Life Insurance - Crafts	1,217	1,382	1,554	1,904	1,904	0%
3437	Life Insurance - Governing Board	583	612	658	520	520	0%
3439	Life Insurance - Certificated	35,368	35,929	36,116	34,241	38,708	13%
3461	Pay as you go OPEB	10,258,412	10,262,634	10,394,781	10,759,919	11,500,000	7%
3502	SUI - Administrators	27,652	27,301	11,148	3,217	3,506	9%
3503	SUI - Stationary Engineers	7,358	6,356	2,643	861	940	9%
3504	SUI - Classified Managers	2,781	1,139	376	71	175	147%
3505	SUI - Classified SEIU	174,160	146,951	55,078	18,747	20,963	12%
3506	SUI - Crafts	6,350	7,270	1,980	1,094	1,128	3%
3509	SUI - Certificated	286,691	285,692	98,722	33,281	35,628	7%
3602	Workers Comp - Administrators	80,583	131,444	179,339	155,450	123,700	-20%
3603	Workers Comp - Stationary Engineer	22,047	30,465	36,589	41,616	24,722	-41%
3604	Workers Comp - Classified Manager	8,429	5,381	5,561	3,422	-	-100%
3605	Workers Comp - Classified SEIU	526,048	704,520	839,465	819,504	538,791	-34%
3606	Workers Comp - Crafts	19,141	34,854	38,643	52,812	32,064	-39%
3607	Workers Comp - Governing Board	492	1,036	812	1,131	736	-35%
3609	Workers Comp - Certificated	797,129	1,383,252	1,690,419	1,612,578	1,054,993	-35%
3652	OPEB	803,032	1,938,969	4,347,842	900,629	940,056	4%
3702	SF Retirement - Administrators	509,529	394,762	509,548	366,201	400,609	9%
3703	SF Retirement - Stationary Engineer	257,213	228,933	211,720	233,125	250,639	8%
3704	SF Retirement - Classified Managers	109,980	41,907	36,576	21,117	20,000	-5%
3705	SF Retirement - Classified SEIU	6,524,187	5,068,940	5,438,763	4,762,933	4,950,779	4%
3706	SF Retirement - Crafts	250,281	259,857	217,369	305,710	331,537	8%
3709	SF Retirement - Certificated	26,100	83,927	32,687	33,577	35,905	7%
3710	SF Retirement - Students	112	-	-	454	-	-
Employee Benefits Total		52,976,698	52,024,710	58,956,290	55,140,519	57,017,454	3%
SUPPLIES/MATERIALS							
4211	Cafeteria-COGS (Food)	-	-	364	182	300	64%
4212	Cafeteria-COGS (Beverage)	-	-	-	380	-	-100%
4102	Textbooks	-	-	-	115	-	-100%
4103	Other Books	72	4,756	28,782	-	300	0%
4301	Printing Supplies	42,440	21,242	19,743	25,384	24,000	-5%
4302	Computer Supplies	-	-	-	-	2,000	0%
4303	Other Supplies	47,345	698,277	652,622	761,643	1,119,410	47%
4304	Durable Supplies	-	7,274	4,395	6,182	7,300	18%
4305	Instructional Supplies	55,610	-	31,296	26,371	52,000	97%
4306	Food Supplies	-	500	5,464	16,779	16,000	-5%
4402	Uniforms	65,271	125,730	81,768	63,753	153,900	141%
Supplies/Materials Total		210,738	857,779	824,435	900,789	1,375,210	53%
OTHER OPERATING EXPENSES							
5000	Budget-Other Operating Expenses	-	-	-	-	-	-
5101	Instructional Service Agreements	-	781,757	804,278	990,160	1,300,000	31%
5110	Guest Lecturer	317,351	54,259	34,750	39,876	45,800	15%
5120	Computer Consulting	31,494	-	-	898	1,500	67%
5130	Dues and Memberships	188,882	175,219	155,690	220,155	523,585	138%
5131	Participants Cost	-	11,104	-	-	-	0%
5190	Other Consulting	793,642	841,943	486,468	923,759	734,728	-20%
5191	Misc Personal Services	-	-	-	-	-	0%
5202	Conference and Food Services	12	289,687	95,597	70,425	198,300	182%
5210	Travel - Non-Local	58,125	129,208	226,291	332,792	358,200	8%

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5212	Travel - Local	19,025	31,229	40,602	22,543	53,375	137%
5350	Postage	2,000	2,517	5,000	28,076	29,000	3%
5351	Moving, Rental and Storage	-	221,160	20,623	103,259	174,500	69%
5410	Insurance	7,349,272	2,140,068	56,697	58,036	58,100	0%
5450	Self Insurance Claim	15,059	-	-	-	-	0%
5510	Water/Sewage	363,974	493,165	635,893	737,072	603,000	-18%
5520	Gas/Electricity	1,590,193	1,668,514	2,919,389	3,391,142	3,842,000	13%
5530	Telephone	139,010	-	173,629	-	200,000	0%
5560	Housekeeping	180,038	291,519	374,093	368,349	355,000	-4%
5610	Other Property Leases	505,966	304,097	-	26,504	51,600	95%
5620	Property Leases - SFUSD	155,556	-	155,556	155,556	155,556	0%
5632	Copier Leases	-	600,664	853,769	-	-	0%
5633	Other Leases	138,232	40,907	49,291	24,095	72,000	199%
5640	Maint & Repair - Non-Equipment	345	1,431,600	957,417	943,319	969,450	3%
5650	Maint & Repair - Equipment	87,054	162,705	175,588	147,110	443,320	201%
5655	Maint & Repair - Vehicles	15,124	29,161	9,444	5,603	12,000	114%
5656	Software License Fees	55,970	434,197	263,463	145,425	1,190,297	718%
5657	Maint - Hazardous Materials	52,487	148,643	71,536	82,487	60,000	-27%
5658	Maint - Other	4,737	2,116	2,785	8,604	7,700	-11%
5721	Judgments/Claims/Settlements	-	36,461	1,114,968	-	-	0%
5722	Legal Services	562,743	1,369,451	1,276,927	1,660,900	1,000,000	-40%
5724	Investigations	4,216	3,300	12,320	1,500	1,900	27%
5730	Elections	-	781,160	-	915,835	-	-100%
5801	Broadcasting	65,817	60,060	57,758	74,967	92,436	23%
5802	Print Advertising	5,807	6,374	7,624	9,863	21,100	114%
5803	Other Advertising	10,854	19,011	17,715	21,994	417,450	1798%
5805	Student Outreach	36,000	25,963	4,217	-	15,476	0%
5831	Intercollegiate Athletics	-	11,780	-	900	1,800	100%
5901	Interest expense	-	-	177,463	17,944	18,000	0%
5902	Testing Services	2,110	27,300	-	-	-	0%
5904	Meals for Governing Board	4,059	68,198	11,566	10,131	10,000	-1%
5905	Bad Checks	150	640	1,403	23,896	12,900	-46%
5906	Credit Card Fees	138,837	148,795	163,401	58,437	72,700	24%
5907	Over/Short	1	(1,500)	(850)	(0)	-	-100%
5908	Bank Service Fees	52,857	49,942	56,845	58,550	39,500	-33%
5909	Receivable Write-Off	2,070,326	470,590	86,573	2,875,024	924,986	-68%
5910	Other Expenses	32,690	153,990	121,280	534,597	214,600	-60%
5911	Tuition Reimbursement	19,785	18,284	18,955	23,260	16,100	-31%
5912	Fees for Services	172,298	230,733	258,881	323,472	326,900	1%
5913	Banquet and Other Food Expenses	10,718	23,684	27,057	7,038	7,500	7%
5914	Governmental Fees, Taxes & License	3,670	10,299	-	-	-	0%
Other Operating Expenses Total		15,256,486	13,799,953	11,981,954	15,362,786	14,634,498	-5%
CAPITAL OUTLAY							
6102	Site Improvements	-	-	-	-	-	0%
6302	Books	-	-	-	-	111,223	0%
6304	Databases	-	-	-	-	235,285	0%
6306	Periodicals	-	-	-	-	33,582	0%
6308	Video	-	7,970	-	-	-	0%
6411	Add-Furniture/Fixtures	9,443	8,845	-	11,288	11,300	0%
6412	Add-Vehicles	48,296	(13,206)	55,050	154,442	3,000	-98%
6413	Add-Computer Equipment	-	-	-	-	18,600	0%
6414	Add-Miscellaneous Equipment	47,444	295,720	80,369	365,799	247,930	-32%
6433	Repl-Computer Equipment	-	-	-	-	-	0%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	0%
6434B	Repl-Miscellaneous Equipment	-	-	-	-	-	0%
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-	-	0%
6443	Add-Non Cap Computer Equip	-	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	9,511	-	-	-	3,150	0%
6451	Add-Expendable Furniture/Fixt	-	-	-	3,203	31,473	883%
6453	Add-Expendable Computer Equip	1,018	-	4,029	4,080	-	-100%
6454	Add-Expendable Misc Equipment	88,322	63,846	42,088	11,322	34,350	203%
Capital Outlay Total		204,034	363,176	181,537	550,134	729,893	33%

San Francisco Community College District – FY26 Adopted Budget

TRANSFERS OUT							0%
7600	Other Payments to/for Students			238	-	-	0%
7310	Transfer out - General Unrestricted			2,282,574	-	-	0%
7320	Transfer out - General Restricted	-	-	-	33,939	-	-100%
7330	Transfer out - Cafeteria	241,206	760,416	671,224	689,153	800,000	16%
7340	Transfer out - Book Store	430,912	-	-	-	-	0%
7350	Transfer out - Capital Projects		2,600,000	2,500,000	2,000,000	2,000,000	0%
7355	Transfer out-Bond Fund	142,104	-	-	-	-	0%
7360	Transfer out - Bookstore Auxiliary		347,638	238,400	411,984	369,842	-10%
7370	Transfer out - Self-Insurance	6,701,734	10,000,000	-	1,600,000	-	-100%
7371	Transfer out - OPEB	-	-	1,200,000	1,200,000	1,200,000	0%
Transfers out Total		7,515,955	13,708,054	6,892,437	5,935,076	4,369,842	-26%
OTHER OUTGO							0%
7901	Unallocated Cost		-	-	-	-	0%
7902	Board Desig Reserv for Contingency		-	-		1,250,000	0%
	Estimated Net Saving from Golden Handshake						
Other Outgo Total		-	-	-	-	1,250,000	0%
TOTAL EXPENDITURES		172,170,912	179,048,929	196,178,674	191,779,067	197,714,977	3%
NET SURPLUS/(DEFICIT)		\$ 9,263,600	\$ 5,632,730	\$ 12,247,594	\$ 20,596,330	\$ 4,474,409	-78%

San Francisco Community College District – FY26 Adopted Budget

PARCEL TAX

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

**PARCEL TAX
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	PRELIMINARY 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Parcel Tax	\$ 19,620,684	\$ 19,680,000	\$ 19,691,304	\$ 19,721,389	\$ 19,823,446	1%
Total Revenue	19,620,684	19,680,000	19,691,304	19,721,389	19,823,446	1%
EXPENDITURES						
Academic Salaries	7,644,390	4,332,371	4,611,119	4,265,478	4,484,978	26%
Classified Salaries	3,305,404	5,835,349	7,120,816	7,468,533	8,094,548	-5%
Benefits	4,882,715	4,021,805	3,913,748	4,099,787	4,555,493	-4%
Supplies & Materials	14,507	88,834	39,683	63,709	67,900	7%
Services & Other Operating	3,707,063	3,379,595	2,328,564	3,555,340	2,368,464	-12%
Equipment	71,294	2,022,044	1,677,375	268,543	252,065	-6%
Total Expenditures	19,625,373	19,679,999	19,691,305	19,721,389	19,823,447	1%
Excess of Revenue Over Expenditures	(4,689)	-	-	-	-	0%
Beginning Fund Balance	4,689	-	-	-	-	0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%

San Francisco Community College District – FY26 Adopted Budget

PARCEL TAX DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

			ACTUAL	ACTUAL	ACTUAL	PRELIMINAR	ADOPTED	%
			2021-22	2022-23	2023-24	Y	BUDGET	CHANGE
LOCAL REVENUES	ACCOUNT	ACCOUNT TITLE				2024-25	2025-26	
	8861	Interest/Invest Inc		\$ 199	\$ -	\$ -	\$ -	0%
	8819	Prop A-City College Parcel Tax	19,618,308	19,679,801	19,691,304	\$ 19,721,389	19,823,446	1%
	8819B	Prop Tax Rev-Voted Indebtedness-P39	2,376			\$ -		0%
TOTAL REVENUES			19,620,684	19,680,000	19,691,304	19,721,389	19,823,446	1%
CERTIFICATED SALARIES								0%
	1120	Faculty	-	-	148,199	141,915	228,163	61%
	1210	Administrators	455,595	-	-	-	-	0%
	1220	Nonteaching-Schl	2,040,613	203,346	291,331	292,724	177,042	-40%
	1230	Librarians-Schl	1,415,357	1,080,401	1,187,321	1,216,832	1,142,373	-6%
	1240	Counselors-Schl	2,488,331	2,444,364	2,449,608	2,178,112	2,468,080	13%
	1280	Supervisors	110,401	116,802	241,311	334,520	306,224	-8%
	1323	Faculty-Reg Hrs PBL	464,857	44,680	12,150	12,633	93,062	637%
	1324	Faculty-Summer/Int Hourly	21,966	-	-	-	-	0%
	1325	Faculty-Subs	6,088	-	-	-	-	0%
	1333	Faculty-Reg Hrs Ovrd By Load	517,917	22,249	19,346	24,821	61,328	147%
	1422	Nonteaching-Hourly	116,961	420,529	261,854	37,956	8,706	-77%
	1423	Part-time Office Hours	6,157	-	-	-	-	0%
	1442	Counselors-Hourly	147	-	-	25,966	-	-100%
Certificated Salaries Total			7,644,390	4,332,371	4,611,119	4,265,478	4,484,978	5%
CLASSIFIED SALARIES								0%
	2110	Classified-Reg	2,881,435	5,760,478	6,801,481	6,951,892	7,627,589	10%
	2115	Governing Board	1,145	-	-	-	-	0%
	2210	Instructional Aides-Reg	194,197	-	89,441	137,420	90,102	-34%
	2330	Classified-NI Temp	130,068	70,454	4,808	6,079	-	-100%
	2370	Classified-NI Coll Aide	24,717	-	114,415	256,914	256,916	0%
	2374	Classified-Summer Lab Aide	384	4,417	11,289	20,552	20,553	0%
	2380	Classified-Overtime	45,280	-	971	10	10	4%
	2410	Instructional Aides-Non Reg Temp	28,082	-	98,411	95,211	99,378	4%
	2888	P-Share Time	97	-	-	457	-	-100%
Classified Salaries Total			3,305,404	5,835,349	7,120,816	7,468,533	8,094,548	8%
EMPLOYEE BENEFITS								0%
	3102	STRS - Administrators	-	-	-	-	-	0%
	3109	STRS - Certificated	1,744,998	752,642	841,866	779,055	844,334	8%
	3205	PERS - Classified SEIU	22,754	-	-	-	-	0%
	3302	OASDI - Administrators	4,553	-	-	-	-	0%
	3303	OASDI- Stationary Engineers	8,888	-	-	-	-	0%
	3304	OASDI - Classified Managers	-	18,912	22,446	18,062	23,076	28%
	3305	OASDI - Classified SEIU	173,155	319,780	387,323	389,215	478,817	23%
	3306	OASDI - Crafts	7,078	-	-	-	-	0%
	3307	OASDI - Governing Board	71	-	-	-	-	0%
	3309	OASDI - Certificated	9,048	2,720	1,442	103	-	-100%
	3322	Medicare - Administrators	6,018	-	-	-	-	0%
	3323	Medicare - Stationary Engineers	2,143	-	-	-	-	0%
	3324	Medicare - Classified Managers	-	4,444	5,250	5,067	5,398	7%
	3325	Medicare - Classified SEIU	41,983	76,185	91,662	94,516	112,004	19%
	3326	Medicare - Crafts	1,607	-	-	-	-	0%
	3327	Medicare - Governing Board	17	-	-	-	-	0%
	3329	Medicare - Certificated	130,621	59,959	64,340	59,869	138,368	131%
	3402	Health Plan - Administrators	40,577	-	-	-	-	0%

San Francisco Community College District – FY26 Adopted Budget

3404	Health Plan - Classified Managers				-		0%
3403	Health Plan - Stationary Engineers	9,092	-	-	2,907	-	-100%
3405	Health Plan - Classified SEIU	307,998	553,888	630,570	648,934	722,441	11%
3406	Health Plan - Crafts	8,223	-	-	-	-	0%
3409	Health Plan - Certificated	1,088,199	466,018	421,378	466,170	590,896	27%
3422	Dental - Administrators	4,411	-	-	-	-	0%
3423	Dental - Stationary Engineers	1,764	-	-	-	-	0%
3424	Dental - Classified Managers	-	3,278	3,874	3,278	3,576	9%
3425	Dental - Classified SEIU	51,131	82,186	100,085	91,803	105,343	15%
3426	Dental - Crafts	1,713	-	-	-	-	0%
3429	Dental - Certificated	164,339	61,617	57,689	58,137	10,728	-82%
3432	Life Insurance - Administrators	254	-	-	-	-	0%
3433	Life Insurance - Stationary Engineer	101	-	-	-	-	0%
3434	Life Insurance - Classified Manager	-	195	239	202	-	-100%
3435	Life Insurance - Classified SEIU	2,939	4,892	6,208	5,755	-	-100%
3436	Life Insurance - Crafts	98	-	-	-	-	0%
3439	Life Insurance - Certificated	8,582	3,523	3,410	3,554	-	-100%
3502	SUI - Administrators	2,396	-	-	-	-	0%
3503	SUI - Stationary Engineers	799	-	-	-	-	0%
3504	SUI - Classified Managers	-	1,556	600	178	83	-53%
3505	SUI - Classified SEIU	14,948	27,427	10,806	3,414	3,048	-11%
3506	SUI - Crafts	584	-	-	-	-	0%
3509	SUI - Certificated	52,810	21,620	6,876	2,128	2,182	3%
3602	Workers Comp - Administrators	6,829	-	-	-	-	0%
3603	Workers Comp - Stationary Engineers	2,361	-	-	-	-	0%
3604	Workers Comp - Classified Managers	-	7,521	8,890	8,581	5,546	-35%
3605	Workers Comp - Classified SEIU	45,087	132,521	158,803	164,976	115,091	-30%
3606	Workers Comp - Crafts	1,764	-	-	-	-	0%
3607	Workers Comp - Governing Board	18	-	-	-	-	0%
3609	Workers Comp - Certificated	147,109	104,455	110,354	102,835	66,849	-35%
3652	OPEB	124,342	236,277	125,860	113,525	123,077	8%
3702	SF Retirement - Administrators	15,674	-	-	-	-	0%
3703	SF Retirement - Stationary Engineer	24,826	-	-	-	-	0%
3704	SF Retirement - Classified Managers	-	57,123	58,516	52,959	57,354	8%
3705	SF Retirement - Classified SEIU	573,714	1,018,844	793,160	1,024,563	1,147,281	12%
3706	SF Retirement - Crafts	22,665	-	-	-	-	0%
3709	SF Retirement - Certificated	4,436	4,221	2,101	-	-	0%
Employee Benefits Total		4,882,715	4,021,805	3,913,748	4,099,787	4,555,493	11%
SUPPLIES/MATERIALS							0%
4102	Textbooks			81	-	-	
4103	Other Books	-	44	242	-	-	0%
4301	Printing Supplies	239	44	-	-	-	0%
4302	Computer Supplies	10,504	531	13,733	228	-	-100%
4303	Other Supplies	3,564	88,216	14,551	53,812	58,500	9%
4305	Instructional Supplies	-	-	11,075	9,670	9,400	-3%
4402	Uniforms	200	-	-	-	-	0%
Supplies/Materials Total		14,507	88,834	39,683	63,709	67,900	7%
OTHER OPERATING EXPENSES							0%
5120	Computer Consulting				-	1,155	0%
5130	Dues and Memberships	150	5,490	7,660	6,260	10,181	63%
5190	Other Consulting	971,834	852,642	281,705	101,355	35,000	-65%
5202	Conference and Food Services	9,138	3,788	15,746	13,035	20,000	53%
5212	Travel - Local			158	-	-	0%
5350	Postage	-	-	-	-	-	0%
5530	Telephone	-	167,690	-	187,763	-	-100%
5632	Copier Leases	917,561	275,904	-	838,046	781,000	-7%
5633	Other Leases	3,021	25,184	-	30,622	-	-100%
5640	Maint & Repair - Non-Equipment	1,044	-	-	1,040	1,500	44%
5650	Maint & Repair - Equipment	148,357	222,583	34,552	26,226	38,200	46%
5656	Software License Fees	1,635,776	1,801,809	1,988,050	2,224,629	1,357,204	-39%
5802	Print Advertising	-	649	693	-	-	0%
5805	Student Outreach	-	2,926	-	2,720	1,224	-55%
5912	Fees for Services	20,183	20,933	-	123,644	123,000	-1%
Other Operating Expenses Total		3,707,063	3,379,595	2,328,564	3,555,340	2,368,464	-33%

San Francisco Community College District – FY26 Adopted Budget

CAPITAL OUTLAY								
6203	Project Management					7,500	15,000	0%
6302	Books	150	105,927	-	-	-	-	0%
6304	Databases	36,358	224,081	-	-	-	-	0%
6306	Periodicals	12,714	31,983	-	-	-	-	0%
6308	Video	9,702	21,208	-	7,128	4,000	-	-44%
6414	Add-Miscellaneous Equipment		367,612	345,108	52,550	33,764	-	-36%
6443	Add-Non Cap Computer Eqp	2,376	-	-	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	-	29,974	49,906	137,574	-	-	-100%
6453	Add-Expendable Computer Equip	9,995	1,109,746	1,125,729	37,940	136,300	-	259%
6454	Add-Expendable Misc Equipment	-	131,514	156,631	25,851	63,000	-	144%
Capital Outlay Total		71,294	2,022,044	1,677,374	268,542	252,064		-6%
TOTAL EXPENDITURES		19,625,373	19,679,999	19,691,304	19,721,389	19,823,446		1%
NET SURPLUS/DEFICIT		\$ (4,689)	\$ -	\$ -	\$ -	\$ -		0%

GENERAL FUND –RESTRICTED PROGRAMS (FUND 12) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

GENERAL FUND (FUND 12)
REVENUE AND EXPENDITURE REPORT

		ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE							
Federal Revenues	\$	13,961,009	\$ 4,857,007	\$ 3,619,762	\$ 3,462,105	\$ 3,992,573	15.32%
State Revenues		31,085,393	28,741,883	36,601,363	40,689,164	75,313,072	85.09%
Local Revenues		3,853,842	4,710,340	4,301,318	9,687,826	4,491,290	-53.64%
Transfers In		586,913	-	-	-	-	0.00%
Total Revenue	\$	49,487,157	\$ 38,309,229	\$ 44,522,444	\$ 53,839,095	\$ 83,796,935	55.64%
EXPENDITURES							
Academic Salaries	\$	9,367,079	\$ 7,551,770	\$ 8,370,875	\$ 8,498,653	\$ 11,006,317	29.51%
Classified Salaries		14,037,542	9,031,992	10,383,744	11,642,370	13,441,480	15.45%
Benefits		7,162,129	5,845,774	6,436,896	6,871,743	7,086,478	3.12%
Supplies & Materials		1,826,692	1,401,318	1,542,700	1,738,634	3,872,086	122.71%
Services & Other Operating		5,246,304	2,878,740	4,921,728	4,567,069	17,981,248	293.72%
Equipment		3,643,563	903,673	2,129,361	1,964,403	4,740,000	141.29%
Total Expenditures	\$	41,283,309	\$ 27,613,267	\$ 33,785,305	\$ 35,282,873	\$ 58,127,610	64.75%
Transfer Out/Other Outgo	\$	9,056,996	\$ 8,039,783	\$ 12,168,034	\$ 18,556,222	\$ 25,669,326	38.33%
Excess of Revenue Over Expenditures		(853,147)	2,656,179	(1,430,895)	-	-	-
Beginning Fund Balance	\$	5,637,579	\$ 9,447,319	\$ 12,105,954	\$ 10,675,059	\$ 10,675,059	0.00%
ENDING FUND BALANCE	\$	4,784,432	\$ 12,103,498	\$ 10,675,059	\$ 10,675,059	\$ 10,675,059	0.00%

GENERAL FUND – RESTRICTED PROGRAMS (FUND 12) DETAIL

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

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

ACCT	ACCOUNT TITLE	ACTUALS				UNAUDITED	ADOPTED BUDGET 2025-26	% CHANGE
		2021-22	2022-23	2023-24	2024-25	ACTUALS 2024-25		
8120	Higher Education Act	\$ 11,114,812	\$ 2,105,313	\$ 743,745	\$ 784,996	\$ 1,124,610	43%	
8140	TANF-Federal	66,853	56,615	57,108	57,926	60,000	4%	
8150	Student Financial Aid	651,314	509,070	574,944	564,944	564,944	0%	
8170	Vocational/Applied Tech	767,361	1,053,232	912,894	885,293	839,063	(5%)	
8190	Other Federal Restricted Revenues	473,163	425,465	462,343	914,946	1,153,956	26%	
8290	Ca Dept Ed-Fed Pass Thru	887,505	707,312	868,728	254,000	250,000	(2%)	
							0%	
	Total Federal Revenues	\$ 13,961,009	\$ 4,857,007	\$ 3,619,762	\$ 3,462,105	\$ 3,992,573	15%	
8611	State General Apportionment	\$ 69,262	\$ 100,431	\$ 16,944	\$ 316,402	\$ 157,197	(50%)	
8615	Basic Skills	1,346,853	1,373,035	1,903,928	2,000,000	2,601,509	30%	
8622	EOPS	1,979,615	2,555,705	2,361,618	2,500,000	3,135,100	25%	
8623	DSPS	2,032,180	2,298,003	2,644,855	2,700,000	5,127,519	90%	
8624	State Calworks Allocations	352,469	252,109	445,467	375,863	496,806	32%	
8626	BFAP Apportionment	619,879	630,311	605,031	661,759	595,000	(10%)	
8627	Matriculations	6,882,353	4,687,985	6,307,813	6,300,000	15,460,251	145%	
8629	Other Gen Categorical Allocations	5,569,452	7,553,580	8,781,873	10,596,961	22,685,162	114%	
8634	Adult Education Program	0	2,619,440	2,769,743	3,000,000	9,276,444	209%	
8635	Strong Workforce Program	0	2,626,934	5,381,177	3,500,000	3,914,154	12%	
8655	Economic Programs	544,308	600,158	958,817	976,294	1,397,964	43%	
8656	Other Reimb Categorical	2,067,022	55,096	123,572	183,600	223,321	22%	
8681	ST Lottery Proceeds	1,689,855	1,477,675	1,299,709	1,700,000	2,667,675	57%	
8699	Other Misc. ST Revenues	7,932,146	1,911,421	3,000,816	5,878,285	7,574,970	29%	
							0%	
	Total State Revenues	\$ 31,085,393	\$ 28,741,883	\$ 36,601,363	\$ 40,689,164	\$ 75,313,072	85%	
8821	Cont, Gifts, Endowments	\$ 47,553	\$ -	\$ -	\$ -	\$ -	0%	
8823	City College Foundation	163,398	-	8,129	150,000	800,000	433%	
8824	Foundations Sources	72,920	42,154	66,907	100,000	150,835	51%	
8825	Scholarship Donations	2,500	-	500	-	-	0%	
8826	Other Non-Profit Contributions	10,175	-	14,239	6,000	-	(100%)	
8831	Contract Instructional Serv	883,253	846,165	1,294,829	1,500,000	-	(100%)	
8832	SF City Sub-Contracts	990,673	1,336,416	1,212,405	529,333	1,205,927	128%	
8833	Other Contract Services	199,313	277,307	112,529	150,000	401,520	168%	
8851	Rentals/Leases	14,632	16,596	3,995	-	-	0%	
8861	Interest/Invest Inc	-	827,801	-	-	-	0%	
8872	Community Service Classes	-	-	-	-	-	0%	
8881A	Parking Fees-Summer	3,785	8,890	63,308	60,000	250,000	317%	
8881B	Parking Fees-Fall	26,715	144,228	84,260	150,000	-	(100%)	
8881C	Parking Fees-Spring	74,391	91,840	127,685	150,000	-	(100%)	
8881D	Parking Fees-PY	-	-	(2,020)	-	-	0%	
8881E	Parking Fees FA-Summer	-	480	870	-	-	0%	
8881F	Parking Fees FA-Fall	2,400	16,230	18,690	20,000	-	(100%)	
8881G	Parking Fees FA-Spring	3,855	19,050	21,030	20,000	-	(100%)	
8889	Other Student Fees	8,255	(15)	(12)	1,000	-	(100%)	

San Francisco Community College District – FY26 Adopted Budget

8891	Other Local Revenues	753,405	318,108	348,220	600,000	1,663,008	177%
8892	Traffic Fines	24,218	77,679	97,114	100,000	20,000	(80%)
8893I	Miscellaneous Income	-	200	1,450	-	-	0%
8893N	PY Credit/Refunds	-	-	-	-	-	0%
8896	Interfund Transfer	-	-	-	-	-	0%
8950	F & A Recoveries	572,399	687,212	827,190	6,151,493	-	(100%)
	Total Local Revenues	\$ 3,853,842	\$ 4,710,340	\$ 4,301,318	\$ 9,687,826	\$ 4,491,290	(54%)
8981	Transfer in - General Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	0%
8982	Transfer in - General Restricted	586,913	-	-	-	-	0%
	Total Transfers In	\$ 586,913	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL REVENUES	\$ 49,487,157	\$ 38,309,229	\$ 44,522,444	\$ 53,839,095	\$ 83,796,935	56%
1000	Budget-Certificated Salaries	\$ -	\$ 6,356	\$ 26,569	\$ -	\$ -	0%
1120	Faculty-Schl	356,491	160,497	78,204	56,163	29,730	(47%)
1210	Administrators	1,682,505	1,379,812	1,737,548	1,917,974	2,141,720	12%
1220	Nonteaching-Schl	1,506,322	1,508,290	1,392,125	1,225,651	1,084,867	(11%)
1229	Nonteaching-Long Term Substitutes	5,208	-	-	-	-	0%
1230	Librarians-Schl	-	-	-	62,473	-	(100%)
1240	Counselors-Schl	2,042,804	2,082,995	2,458,781	2,429,998	4,000,000	65%
1280	Supervisors	-	-	4,577	-	-	0%
1322	Faculty-Regular Hours	91,302	219,745	225,879	163,370	250,000	53%
1323	Faculty-Reg Hrs PBL	1,784,979	458,283	346,473	565,259	1,000,000	77%
1324	Faculty-Summer/Int Hourly	159,708	137,759	7,210	2,637	-	(100%)
1325	Faculty-Subs	4,065	5,424	11,462	5,753	-	(100%)
1333	Faculty-Reg Hrs OvrlD By Load	-	-	-	-	-	0%
1422	Nonteaching-Hourly	1,313,053	1,274,571	1,668,661	1,512,653	2,500,000	65%
1423	Part-time Office Hours	-	1,630	-	-	-	0%
1424	Nonteaching-Sum/Int	76,204	151,449	168,260	171,478	-	(100%)
1442	Counselors-Hourly	293,021	140,417	210,694	369,790	-	(100%)
1444	Counselors-Sum/Int	51,417	24,542	34,433	15,455	-	(100%)
	Total Academic Salaries	\$ 9,367,079	\$ 7,551,770	\$ 8,370,875	\$ 8,498,653	\$ 11,006,317	30%
2110	Classified-Reg	\$ 9,714,897	\$ 5,606,889	\$ 6,002,687	\$ 7,506,329	\$ 7,871,011	5%
2210	Instructional Aides-Reg	1,001,886	982,736	1,224,428	373,067	314,451	(16%)
2330	Classified-NI Temp	2,348,471	1,567,182	1,776,669	2,205,509	2,061,935	(7%)
2334	Classified-Sum/Int	-	-	6,217	24,601	-	(100%)
2370	Classified-NI Coll Aide	527,048	481,128	667,848	829,848	2,629,139	217%
2374	Classified-Summer Lab Aide	16,883	8,648	10,847	10,232	-	(100%)
2375	Classified-NI Coll Aide WK Stdy	354,589	363,310	666,342	659,814	564,944	(14%)
2380	Classified-Overtime	39,459	22,099	28,707	22,888	-	(100%)
2390	Classified-NI Cafeteria	1,392	-	-	-	-	0%
2410	Instructional Aides-Non Reg Temp	32,918	-	-	-	-	0%
2420	Instructional Aides-Non Reg Sum Int	-	-	-	10,081	-	(100%)
	Total Classified Salaries	\$ 14,037,542	\$ 9,031,992	\$ 10,383,744	\$ 11,642,370	\$ 13,441,480	15%
	TOTAL SALARIES	\$ 23,404,621	\$ 16,583,762	\$ 18,754,619	\$ 20,141,024	\$ 24,447,797	21%
3102	STRS - Administrators	\$ 206,766	\$ 153,662	\$ 221,911	\$ 246,280	\$ -	(100%)
3109	STRS - Certificated	1,026,157	967,866	1,078,269	986,864	721,729	(27%)
3202	PERS - Administrators	-	-	-	-	-	0%
3205	PERS - Classified SEIU	28,761	-	-	-	-	0%
3302	OASDI - Administrators	23,645	24,598	25,533	28,328	30,324	7%
3303	OASDI- Stationary Engineers	14,077	399	-	-	-	0%
3305	OASDI - Classified SEIU	713,503	443,767	533,217	597,576	157,657	(74%)
3306	OASDI - Crafts	241	39,152	-	-	-	0%
3308	OASDI - CalWorks	-	-	-	-	-	0%
3309	OASDI - Certificated	12,251	8,049	8,349	8,376	-	(100%)
3322	Medicare - Administrators	24,591	18,900	22,599	26,603	29,945	13%
3323	Medicare - Stationary Engineers	8,890	93	-	-	-	0%
3324	Medicare - Classified Managers	73	-	-	-	-	0%
3325	Medicare - Classified SEIU	175,579	104,051	124,704	139,770	169,170	21%
3326	Medicare - Crafts	56	9,605	-	-	-	0%
3328	Medicare - CalWorks	-	-	-	-	-	0%
3329	Medicare - Certificated	105,513	85,917	93,078	92,991	54,791	(41%)

San Francisco Community College District – FY26 Adopted Budget

3402	Health Plan - Administrators	137,071	107,481	144,461	160,675	330,468	106%
3403	Health Plan - Stationary Engineers	365	539	-	-	-	0%
3405	Health Plan - Classified SEIU	999,007	841,628	1,119,583	1,320,099	1,842,008	40%
3406	Health Plan - Crafts	167	-	-	-	-	0%
3409	Health Plan - Certificated	918,458	579,214	614,083	702,286	859,679	22%
3422	Dental - Administrators	19,173	13,896	17,148	19,147	42,167	120%
3423	Dental - Stationary Engineers	113	104	-	-	-	0%
3425	Dental - Classified SEIU	182,927	154,504	188,359	199,463	277,599	39%
3426	Dental - Crafts	51	-	-	-	-	0%
3429	Dental - Certificated	130,311	81,383	81,511	82,492	107,280	30%
3432	Life Insurance - Administrators	1,102	822	1,066	1,191	-	(100%)
3433	Life Insurance - Stationary Engineer	7	6	-	-	-	0%
3435	Life Insurance - Classified SEIU	10,966	9,551	11,873	12,414	110	(99%)
3436	Life Insurance - Crafts	3	-	-	-	-	0%
3439	Life Insurance - Certificated	4,226	3,647	3,809	3,537	-	(100%)
3470	Post Retirement - Students	-	4,502	-	-	-	0%
3502	SUI - Administrators	9,677	6,537	2,326	959	2,730	185%
3503	SUI - Stationary Engineers	25	34	-	-	-	0%
3505	SUI - Classified SEIU	44,998	37,104	15,269	5,056	455	(91%)
3506	SUI - Crafts	20	-	-	-	-	0%
3509	SUI - Certificated	41,198	30,926	10,181	3,309	-	(100%)
3602	Workers Comp - Administrators	27,693	31,469	39,635	-	48,923	0%
3603	Workers Comp - Stationary Engineers	77	156	-	46,338	-	(100%)
3605	Workers Comp - Classified SEIU	136,598	178,062	216,890	244,375	266,024	9%
3606	Workers Comp - Crafts	62	-	-	-	-	0%
3609	Workers Comp - Certificated	118,766	149,546	161,715	159,985	97,954	(39%)
3652	OPEB	145,602	310,298	173,355	164,626	160,254	(3%)
3702	SF Retirement - Administrators	106,747	81,751	78,090	91,308	311,532	241%
3705	SF Retirement - Classified SEIU	1,777,620	1,364,236	1,445,656	1,520,967	1,575,680	4%
3706	SF Retirement - Crafts	263	-	-	-	-	0%
3709	SF Retirement - Certificated	8,020	2,316	4,226	6,727	-	(100%)
3710	SF Retirement - Students	713	-	-	-	-	0%
							0%
	Total Benefits	\$ 7,162,129	\$ 5,845,774	\$ 6,436,896	\$ 6,871,743	\$ 7,086,478	3%
4102	Textbooks	\$ 81,918	\$ 197,531	\$ 131,137	\$ 147,330	\$ 150,000	2%
4103	Other Books	-	7,706	5,841	7,464	10,000	34%
4211	Cafeteria Food	-	-	-	108,672	150,000	38%
4301	Printing Supplies	28,263	39,977	62,824	48,965	328,988	572%
4302	Computer Supplies	4,573	2,715	2,832	33,982	152,000	347%
4303	Other Supplies	884,540	279,159	427,688	523,061	581,036	11%
4304	Durable Supplies	16,872	1,114	616	-	1,000	0%
4305	Instructional Supplies	692,290	707,832	683,673	712,739	1,846,371	159%
4306	Food Supplies	118,236	160,061	215,718	154,112	544,681	253%
4311	BKST Office Supplies	-	241	-	-	23,010	0%
4402	Uniforms	-	4,982	12,370	-	35,000	0%
4405	Paper & Plastic Supplies	-	-	-	2,309	50,000	2,065%
	Total Supplies	\$ 1,826,692	\$ 1,401,318	\$ 1,542,700	\$ 1,738,634	\$ 3,872,086	123%
5101	Instructional Service Agreements	\$ 229,035	\$ -	\$ -	\$ -	\$ -	0%
5110	Guest Lecturer	21,885	23,880	42,898	157,103	740,511	371%
5120	Computer Consulting	28,433	30,249	86,921	54,394	376,100	591%
5130	Dues and Memberships	59,366	60,802	101,893	28,504	205,942	622%
5131	Participants Cost	-	2,650	8,210	299	-	(100%)
5190	Other Consulting	967,949	1,152,824	1,289,378	1,186,437	3,328,329	181%
5192	Stipends	-	-	-	12,000	25,000	108%
5193	Honorarium	-	-	100	7,900	41,715	428%
5202	Conference and Food Services	22,671	62,516	113,488	204,249	550,000	169%
5210	Travel - Non-Local	51,672	153,594	408,968	394,050	1,595,593	305%
5212	Travel - Local	13,994	20,447	60,303	39,413	469,964	1,092%
5350	Postage	15,768	24,567	328,765	19,119	195,000	920%
5530	Telephone	38,552	-	-	-	-	0%
5633	Other Leases	56,769	55,914	18,329	11,380	30,000	164%
5640	Maint & Repair - Non-Equipment	302	63	-	-	-	0%
5650	Maint & Repair - Equipment	107,426	26,689	137,707	165,124	500,000	203%

San Francisco Community College District – FY26 Adopted Budget

5656	Software License Fees	1,543,797	749,956	1,215,409	1,272,145	4,734,309	272%
5722	Legal Services	-	15,700	-	-	-	0%
5801	Broadcasting	16,264	-	-	477	-	(100%)
5802	Print Advertising	12,153	4,623	11,546	11,053	500,000	4,424%
5803	Other Advertising	484	3,646	22,754	8,869	100,000	1,028%
5804	Community Outreach	5,547	50,707	9,999	79,127	250,000	216%
5805	Student Outreach	228,746	182,135	622,604	300,497	2,876,585	857%
5901	Interest expense	-	-	-	-	-	0%
5902	Testing Services	4,850	41,934	-	66,354	100,000	51%
5903	City Services	-	-	-	-	-	(100%)
5904	Meals for Governing Board	-	-	-	-	1,000	(100%)
5905	Bad Checks	-	-	-	-	-	0%
5906	Credit Card Fees	4,282	7,912	10,520	3,989	10,000	151%
5907	Over/Short	-	115	(150)	-	1,000	0%
5909	Receivable Write-Off	1,531,222	16,474	78,192	-	-	0%
5910	Other Expenses	25,978	74,819	66,669	233,497	500,000	114%
5911	Tuition Reimbursement	3,180	1,000	898	-	-	0%
5912	Fees for Services	175,889	79,424	195,870	101,088	267,200	164%
5913	Banquet and Other Food Expenses	80,090	36,100	90,459	210,001	583,000	178%
							0%
	Total Services	\$ 5,246,304	\$ 2,878,740	\$ 4,921,728	\$ 4,567,069	\$ 17,981,248	294%
6102	Site Improvements	\$ -	\$ 12,750	\$ -	\$ -	\$ -	0%
6201	Planning Costs	104,436	241,800	-	17,550	-	(100%)
6202	Construction in Progress	-	-	-	-	-	0%
6203	Project Management	-	-	-	-	-	0%
6205	Testing, Inspection and Investigati	-	28,080	-	-	-	0%
6207	DSA Fees	-	2,051	4,507	-	5,000	0%
6208	Reprographics and Signage	-	-	-	88,545	-	(100%)
6210	Building Improvements	-	-	19,950	41,022	-	(100%)
6302	Books	59,000	12,810	135,061	103,138	500,000	385%
6304	Databases	194,389	-	184,796	216,288	500,000	131%
6306	Periodicals	55,986	8,702	47,007	30,094	35,000	16%
6308	Video	18,739	2,561	17,586	3,759	26,000	592%
6411	Add-Furniture/Fixtures	-	-	68,791	24,525	352,000	1,335%
6412	Add-Vehicles	-	-	-	53,348	-	(100%)
6413	Add-Computer Equipment	2,219,019	43,821	66,372	14,535	755,000	5,094%
6414	Add-Miscellaneous Equipment	344,185	111,429	736,661	503,163	900,000	79%
6431	Repl-Furniture/Fixtures	-	-	-	-	-	0%
6434	Repl-Miscellaneous Equipment	-	-	-	-	2,000	0%
6443	Add-Non Cap Computer Eqp	-	-	-	-	-	0%
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-	-	0%
6451	Add-Expendable Furniture/Fixt	1,081	1,079	59,961	22,444	-	(100%)
6453	Add-Expendable Computer Equip	528,703	320,033	571,361	559,009	1,000,000	79%
6454	Add-Expendable Misc Equipment	118,024	118,557	217,309	286,984	665,000	132%
							0%
	Total Equipment	\$ 3,643,563	\$ 903,673	\$ 2,129,361	\$ 1,964,403	\$ 4,740,000	141%
7310	Transfer out - General Unrestricted	\$ 3,287,960	\$ 353,598	\$ 2,282,573	\$ 534,544		1,860%
7320	Transfer out - General Restricted	586,913	7,402	-	-	-	0%
7350	Transfer out - Capital Projects	-	-	-	-	-	0%
7380	Transfer out - Financial Aid	262,249	153,314	12,400	-	-	0%
7383	Transfer out - Scholarship Trust	51,404	97,149	103,465	388,242	400,000	3%
7501	Payments to Students	3,091,148	4,454,946	6,051,735	8,207,702	9,928,077	21%
7600	Other Payments to/for Students	1,130,308	1,991,201	1,910,370	2,488,864	2,500,000	0%
7702	Subrecipient Cost	409,707	308,113	997,975	610,393	1,830,682	200%
7850	F & A Cost	585,044	674,060	809,516	6,326,477	531,426	(92%)
7901	Unallocated Cost	(347,737)	-	-	-	10,479,140	0%
							0%
	Total Transfers Out	\$ 9,056,996	\$ 8,039,783	\$ 12,168,034	\$ 18,556,222	\$ 25,669,326	38%
	TOTAL EXPENDITURES	\$ 50,340,304	\$ 35,653,050	\$ 45,953,338	\$ 53,839,095	\$ 83,796,936	56%
	TOTAL SURPLUS/DEFICIT	\$ (853,147)	\$ 2,656,179	\$ (1,430,895)	\$ -	\$ (0)	0%

DEPARTMENTAL FUND (FUND 14) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

**DEPARTMENTAL FUND - FUND 14
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenue	\$ 21,296	\$ 26,525	\$ 28,104	\$ 6,023	\$ 6,023	3%
Local Revenue	179,205	282,485	289,676	471,963	471,963	0%
Intrafund Transfer	-	-	-	-	-	0%
Transfer in - Bookstore Auxiliary	5,000	5,000	5,000	5,000	5,000	10%
Total Revenue & Transfers In	205,501	314,010	322,780	482,986	482,986	0%
Academic Salaries	-	-	-	-	-	0%
Classified Salaries	528	834	238	96	96	0%
Benefits	133	169	104	28	28	0%
Supplies & Materials	63,529	78,602	77,643	151,178	151,723	0%
Services & Operaring	202,214	127,218	67,010	94,319	94,659	0%
Equipment	1,440	49,374	97,013	2,982	2,993	0%
Total Expenditures	267,844	256,197	242,008	248,604	249,499	0%
Transfers Out & Unallocated Costs	4,632	29,929	11,653	4,183	4,198	0%
Total Expenditures, Transfers Out/Unallocated	272,476	286,126	253,661	252,787	253,697	0%
Surplus/Deficit	(66,975)	27,884	69,119	230,200	229,290	0%
Beginning Fund Balance	2,058,843	1,991,868	2,019,752	2,088,871	2,319,071	11%
Prior Year Adjustments	-	-	-	-	-	
Ending Fund Balance	\$ 1,991,867.8	\$ 2,019,752	\$ 2,088,871	\$ 2,319,071	2,548,360	10%

DEPARTMENTAL FUND (FUND 14) DETAIL

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

**DEPARTMENTAL FUND -FUND 14
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUALS				UNAUDITED	ADOPTED	% CHANGE
		2021-22	2022-23	2023-24	2024-25	BUDGET 2025-26		
8160	Veterans Education	\$ 21,296	\$ 19,360	\$ 18,768	\$ -	\$ -	0%	
		-	-	-	-	-	0%	
		-	-	-	-	-	0%	
	Total Federal Revenues	\$ 21,296	\$ 19,360	\$ 18,768	\$ -	\$ -	0%	
8699	Other Misc ST Revenues	\$ -	\$ 7,165	\$ 9,336	\$ 6,023	\$ 6,023	0%	
		-	-	-	-	-	0%	
		-	-	-	-	-	0%	
	Total State Revenues	\$ -	\$ 7,165	\$ 9,336	\$ 6,023	\$ 6,023	0%	
8823	City College Foundation	\$ 32,704	\$ 93,549	\$ 98,019	\$ -	\$ -	0%	
8824	Foundations Sources	-	4,000	-	3,115	3,115	0%	
8825	Scholarship Donations	-	500	1,000	-	-	0%	
8826	Other Non-Profit Contributions	18,023	28,609	16,002	16,945	16,945	0%	
8833	Other Contract Services			3,000	600	600	0%	
8841	General Sales	4,701	10,815	11,676	6,801	6,801	0%	
8851	Rentals/Leases	12,000	10,000		-	-	0%	
8861	Interest/Invest Inc	171	10,423	18,123	14,216	14,216	0%	
8889	Other Student Fees	6,608	8,071	8,821	10,802	10,802	0%	
8896	Intrafund Transfer	-	-	-	-	-	0%	
8893D	Athletic Activities	28,356	67,354	51,534	49,197	49,197	0%	
8893E	Coffee Cart Income	-	1,590	5,765	5,693	5,693	0%	
8893G	Fundraising	-	7,486	11,817	6,321	6,321	0%	
8893H	Membership Fees	-	50		-	-	0%	
8893I	Miscellaneous Income	3,075	18,203	26,308	301,303	301,303	0%	
8893J	Mobile Catering	500	-	-	-	-	0%	
8893N	PY Credit/Refunds	75	(5)		5	5	0%	
8893P	Materials Fee	7,726	4,634	11,793	20,674	20,674	0%	
8893V	Transcript Fees	48,602					0%	
8893T	Library Fines/Lost Books			7,598	-	-	0%	
8893U	Photography Lost Equipment	-	72	311	2,765	2,765	0%	
8893V	Transcript Fees	-	17,134	17,908	18,461	18,461	0%	
8893Z	Jazzland Commissions				25,066	25,066	0%	
	Total Local Revenues	\$ 179,205	\$ 282,485	\$ 289,676	\$ 481,963	\$ 481,963	0%	
8986	Transfer in - Bookstore Auxiliary	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%	
	Total Transfers In	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%	
	TOTAL REVENUES	\$ 205,501	\$ 314,010	\$ 322,780	\$ 492,986	\$ 492,986	0%	

San Francisco Community College District – FY26 Adopted Budget

2380 Classified-Overtime	\$ 528	\$ 834	\$ 238	\$ 96	\$ 96	0%
Total Classified Salaries	\$ 528	\$ 834	\$ 238	\$ 96	\$ 96	0%
TOTAL SALARIES	\$ 528	\$ 834	\$ 238	\$ 96	\$ 96	0%
3305 OASDI - Classified SEIU	\$ 32	\$ 51	\$ -	\$ 6	\$ 6	0%
3325 Medicare - Classified SEIU	8	12	14	1	1	0%
3405 Health Plan - Classified SEIU	52	42	3	12	12	0%
3425 Dental - Classified SEIU	24	19	35	5	5	0%
3435 Life Insurance - Classified SEIU	1	1	1	0	0	0%
3505 SUI - Classified SEIU	3	4	6	0	0	0%
3605 Workers Comp - Classified SEIU	8	20	2	2	2	0%
3652 OPEB ER Contribution	5	20	43	1	1	0%
Total Benefits	\$ 133	\$ 169	\$ 105	\$ 28	\$ 29	5%
4102 Textbooks	\$ 5,678	\$ 8,174	\$ 1,871	\$ 3,281	\$ 3,293	0%
4103 Other Books	266	1,130	1,261	-	-	0%
4301 Printing Supplies	16,255	7,524	23,743	23,513	23,597	0%
4302 Computer Supplies	272	-	311	120	121	0%
4303 Other Supplies	17,822	36,168	11,074	86,533	86,845	0%
4305 Instructional Supplies	12,610	15,855	30,681	25,190	25,280	0%
4306 Food Supplies	-	-	-	550	552	0%
4402 Uniforms	11,646	9,749	8,703	12,062	12,106	0%
4888 Supplies Expense Recovery	(1,020)	-	-	(71)	(71)	0%
Total Supplies	\$ 63,529	\$ 78,600	\$ 77,643	\$ 151,178	\$ 151,723	0%
5130 Dues and Memberships	\$ 13,684	\$ 4,662	\$ 4,012	\$ 6,052	\$ 6,074	0%
5131 Participants Cost	-	-	-	33	34	0%
5190 Other Consulting	8,488	8,000	-	142	142	0%
5202 Conference and Food Services	-	-	-	1,241	1,246	0%
5210 Travel - Non-Local	47,053	4,595	5,912	16,438	16,497	0%
5212 Travel - Local	124	-	-	28	28	0%
5350 Postage	21,734	8,595	20,060	13,166	13,213	0%
5632 Copier Leases	27,827	7,858	13,224	14,042	14,093	0%
5633 Other Leases	(16,725)	2,907	3,846	1,416	1,421	0%
5650 Maint & Repair - Equipment	16,450	4,158	300	9,127	9,160	0%
5655 Maint & Repair - Vehicles	545	-	-	-	-	0%
5656 Software License Fees	32,271	28,519	228	142	143	0%
5801 Broadcasting	-	-	-	3,600	3,613	0%
5802 Print Advertising	-	-	-	308	309	0%
5803 Other Advertising	-	10,200	2,506	3,600	3,613	0%
5804 Community Outreach	-	-	-	849	852	0%
5805 Student Outreach	8,478	9,103	10,452	13,116	13,163	0%
5888 Services Expense Recovery	(2,190)	(5,595)	(38,301)	(14,350)	(14,402)	0%
5906 Credit Card Fees	397	372	547	372	373	0%
5908 Bank Service Fees	2,427	-	-	-	-	0%
5910 Other Expenses	1,920	3,599	7,205	626	628	0%
5911 Tuition Reimbursement	437	-	49	-	-	0%
5912 Fees for Services	39,294	40,245	36,647	21,863	21,942	0%
5913 Banquet and Other Food Expenses	-	-	323	2,508	2,517	0%
Total Services	\$ 202,214	\$ 127,218	\$ 67,009	\$ 94,319	\$ 94,659	0%
6302 Books	\$ 44	\$ 1,730	\$ 962	\$ -	\$ -	0%
6304 Databases	1,300	-	-	-	-	0%
6308 Video	96	-	-	-	-	0%
6414 Add-Miscellaneous Equipment	-	-	-	-	-	0%
6451 Add-Expendable Furniture/Fixt	-	32,559	1,857	-	-	0%
6453 Add-Expendable Computer Equip	-	15,085	-	-	-	0%
6454 Add-Expendable Misc Equipment	-	-	94,194	2,982	2,993	0%
Total Equipment	\$ 1,440	\$ 49,374	\$ 97,013	\$ 2,982	\$ 2,993	0%

San Francisco Community College District – FY26 Adopted Budget

7310 Transfer out - General Unrestricted	\$ 4,632	\$ 25,475	\$ 10,379	\$ 900	\$ 903	0%
7383 Transfer out - Scholarship Trust			500	-	-	
7501 Payments to Students	-	4,128	774	2,424	2,433	
7901 Unallocated Cost	-	326	-	859	862	0%
Total Transfers Out	\$ 4,632	\$ 29,929	\$ 11,653	\$ 4,183	\$ 4,198	0%
TOTAL EXPENDITURES	\$ 272,476	\$ 286,125	\$ 253,661	\$ 252,786	\$ 253,698	0%
TOTAL SURPLUS/DEFICIT	\$ (66,975)	\$ 27,884	\$ 69,119	\$ 240,200	\$ 239,289	0%

CHILD DEVELOPMENT FUND (FUND 21) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

FUND TITLE - FUND 21
REVENUE AND EXPENDITURE REPORT

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Federal Revenue	\$ 628,507	\$ 13,338	\$ -	\$ -	\$ -	0%
State Revenues	749,896	775,056	1,005,321	1,027,347	1,165,238	13%
Local Revenues	260,559	178,130	8,682	-	277,650	0%
Transfers In	-	-	-	-	-	0%
Total Revenue	\$ 1,638,962	\$ 966,524	\$ 1,014,003	\$ 1,027,347	\$ 1,442,888	40%
EXPENDITURES						
Academic Salaries	\$ 20,035	\$ 56,090	\$ 47,227	\$ 38,280	\$ 32,756	-14%
Classified Salaries	629,580	599,619	587,129	607,379	580,240	-4%
Benefits	318,387	329,028	281,576	289,870	495,915	71%
Supplies & Materials	1,923	6,702	6,013	7,345	115,000	1466%
Services & Other Operating	6,545	7,872	11,044	7,198	92,642	1187%
Equipment	-	-	-	4,036	15,000	272%
Total Expenditures	\$ 976,470	\$ 999,310	\$ 932,990	\$ 954,108	\$ 1,331,553	40%
Transfers Out	\$ -	\$ 45,517	\$ 72,617	\$ 73,239	\$ 111,315	52%
Excess of Revenue Over Expenditures	662,492	(78,303)	8,396	-	-	0%
Beginning Fund Balance	10,942	673,434	595,131	603,527	603,527	0%
ENDING FUND BALANCE	\$ 673,434	\$ 595,131	\$ 603,527	\$ 603,527	\$ 603,527	0%

CHILD DEVELOPMENT FUND (FUND 21) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

FUND TITLE - FUND 21 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8290	Ca Dept Ed-Fed Pass Thru	\$ 628,507	\$ 13,338	\$ -	\$ -	\$ -	0%
	Total Federal Revenues	\$ 628,507	\$ 13,338	\$ -	\$ -	\$ -	0%
8510	CDE-Apportionment	\$ 164,667	\$ 165,862	\$ -	\$ 108,667	\$ -	
8530	General CDE Revenues	(155,183)	16,745	-	16,606	-	-100%
8699	Other Misc ST Revenues	740,413	592,450	1,005,305	873,577	1,165,238	33%
8871	Child Development Services	-	-	16	28,497	-	-100%
	Total State Revenues	\$ 749,896	\$ 775,056	\$ 1,005,321	\$ 1,027,347	\$ 1,165,238	13%
8818	Redevelopment AB 1290	\$ -	\$ -	\$ -	\$ -	\$ -	0%
8821	Cont, Gifts, Endowments	260,559	178,130	8,682	-	277,650	0%
	Total Local Revenues	\$ 260,559	\$ 178,130	\$ 8,682	\$ -	\$ 277,650	0%
	TOTAL REVENUES	\$ 1,638,962	\$ 966,524	\$ 1,014,003	\$ 1,027,347	\$ 1,442,888	40%
1210	Administrators	\$ -	\$ -	\$ -	\$ -	\$ -	0%
1220	Nonteaching-Schl	14,419	31,078	37,282	38,280	26,756	-30%
1422	Nonteaching-Hourly	5,616	25,012	9,946	-	6,000	0%
	Total Academic Salaries	\$ 20,035	\$ 56,090	\$ 47,227	\$ 38,280	\$ 32,756	-14%
2110	Classified-Reg	\$ 75,944	\$ 81,235	\$ 135,857	\$ 551,058	\$ 80,924	-85%
2210	Instructional Aides-Reg	494,594	450,208	295,250	2,068	373,782	17976%
2330	Classified-NI Temp	57,190	68,175	136,744	39,172	110,535	182%
2370	Classified-NI Coll Aide	1,852	-	19,277	15,081	15,000	-1%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	\$ 629,580	\$ 599,619	\$ 587,129	\$ 607,379	\$ 580,240	-4%
	TOTAL SALARIES	\$ 649,615	\$ 655,708	\$ 634,356	\$ 645,659	\$ 612,996	-5%
3109	STRS - Certificated	\$ 3,169	\$ 9,903	\$ 8,178	\$ 6,513	\$ 5,110	-22%
3303	OASDI- Stationary Engineers	-	-	-	-	-	0%
3305	OASDI - Classified SEIU	37,499	35,625	33,685	35,099	50,714	44%
3325	Medicare - Classified SEIU	8,793	8,347	7,878	8,209	11,862	45%
3329	Medicare - Certificated	281	800	676	554	388	-30%
3405	Health Plan - Classified SEIU	107,826	112,409	104,896	115,265	283,164	146%
3409	Health Plan - Certificated	1,160	3,319	3,255	2,538	2,600	2%
3422	Dental - Administrators	-	-	-	-	-	0%

San Francisco Community College District – FY26 Adopted Budget

3423	Dental - Stationary Engineers	-	-	-	-	-	0%
3425	Dental - Classified SEIU	12,791	12,367	10,926	13,727	28,800	110%
3426	Dental - Crafts	-	-	-	-	-	0%
3429	Dental - Certificated	239	585	454	392	360	-8%
3432	Life Insurance - Administrators	-	-	-	-	-	0%
3433	Life Insurance - Stationary Engineer	-	-	-	-	-	0%
3435	Life Insurance - Classified SEIU	803	803	745	903	1,600	77%
3436	Life Insurance - Crafts	-	-	-	-	-	0%
3439	Life Insurance - Certificated	14	30	25	19	20	3%
3502	SUI - Administrators	-	-	-	-	-	0%
3503	SUI - Stationary Engineers	-	-	-	-	-	0%
3505	SUI - Classified SEIU	2,974	2,894	871	289	8,310	2778%
3506	SUI - Crafts	-	-	-	-	-	0%
3509	SUI - Certificated	98	280	55	19	134	599%
3602	Workers Comp - Administrators	-	-	-	-	-	0%
3603	Workers Comp - Stationary Engineers	-	-	-	-	-	0%
3605	Workers Comp - Classified SEIU	9,619	14,460	13,712	14,267	13,059	-8%
3606	Workers Comp - Crafts	-	-	-	-	-	0%
3609	Workers Comp - Certificated	308	1,355	1,141	925	420	-55%
3652	OPEB	6,329	15,839	6,262	6,288	11,615	85%
3705	SF Retirement - Classified SEIU	126,486	110,011	88,816	84,864	77,759	-8%
Total Benefits		\$ 318,387	\$ 329,028	\$ 281,576	\$ 289,870	\$ 495,915	71%
4103	Other Books	\$ -	\$ -	\$ -	\$ -	\$ -	0%
4301	Printing Supplies	-	-	-	-	10,000	0%
4302	Computer Supplies	-	-	-	-	-	0%
4303	Other Supplies	463	3,411	1,241	917	52,000	5570%
4304	Durable Supplies	-	-	-	-	-	0%
4305	Instructional Supplies	-	-	-	974	30,000	2979%
4306	Food Supplies	1,460	3,291	4,772	5,454	23,000	322%
Total Supplies		\$ 1,923	\$ 6,702	\$ 6,013	\$ 7,345	\$ 115,000	1466%
5110	Guest Lecturer	\$ -	\$ -	\$ -	\$ -	\$ -	0%
5120	Computer Consulting	-	-	-	-	-	0%
5130	Dues and Memberships	545	1,547	1,089	1,089	5,000	359%
5190	Other Consulting	6,000	6,000	6,000	6,000	11,000	83%
5210	Travel - Non-Local	-	-	3,744	-	14,000	0%
5212	Travel - Local	-	-	-	-	10,642	0%
5910	Other Expenses	-	325	211	109	52,000	47606%
5912	Fees for Services	-	-	-	-	-	0%
Total Services		\$ 6,545	\$ 7,872	\$ 11,044	\$ 7,198	\$ 92,642	1187%
6102	Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	0%
6414	Add-Miscellaneous Equipment	-	-	-	-	15,000	0%
6454	Add-Expendable Misc Equipment	-	-	-	4,036	-	-100%
6460	Instructional Equipment	-	-	-	-	-	0%
Total Equipment		\$ -	\$ -	\$ -	\$ 4,036	\$ 15,000	272%
7501	Payments to Students	\$ -	\$ -	\$ 16	\$ -	\$ 20	0%
7350	Transfer out - Capital Projects	-	-	-	-	-	0%
7850	F & A Cost	-	45,517	72,601	73,239	111,295	52%
Total Transfers Out		\$ -	\$ 45,517	\$ 72,617	\$ 73,239	\$ 111,315	52%
TOTAL EXPENDITURES		\$ 976,470	\$ 1,044,827	\$ 1,005,607	\$ 1,027,347	\$ 1,442,868	40%
TOTAL SURPLUS/DEFICIT		\$ 662,492	\$ (78,303)	\$ 8,396	\$ -	\$ -	0%

CAFETERIA FUND (FUND 22) SUMMARY

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

**CAFETERIA FUND - FUND 22
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Local Revenues	10,494	88,165	313,342	335,848	380,000	13%
Transfers In	856,349	760,416	671,224	782,188	800,000	2%
Total Revenue	\$ 866,843	\$ 848,581	\$ 984,566	\$ 1,118,036	\$ 1,180,000	6%
EXPENDITURES						
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classified Salaries	458,353	357,627	373,960	476,579	500,000	5%
Benefits	239,762	189,941	182,538	207,497	217,500	5%
Supplies & Materials	108,624	211,832	332,817	323,813	339,000	5%
Services & Other Operating	57,963	89,181	95,251	110,115	117,200	6%
Equipment	2,141	-	-	32	6,300	100%
Total Expenditures	\$ 866,843	\$ 848,581	\$ 984,566	\$ 1,118,036	\$ 1,180,000	6%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Excess of Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%

CAFETERIA FUND (FUND 22) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

CAFETERIA FUND DETAIL - FUND 22 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8848	CAFE-Food Sales	\$ 10,493	\$ 88,165	\$ 312,695	\$ 335,682	\$ 380,000	13%
8848A	Retail Sales	-	-	14	17	-	0%
8849	CAFE-Beverage Sales	-	-	-	162	-	-100%
8849A	CAFE-Overrings	1	-	(17)	(13)	-	-100%
8849C	Meal Card	-	-	-	-	-	0%
8851	Rentals/Leases	-	-	117	-	-	0%
8891	Other Local Revenues	-	-	533	-	-	0%
	Total Local Revenues	\$ 10,494	\$ 88,165	\$ 313,342	\$ 335,848	\$ 380,000	13%
8981	Transfer in - General Unrestricted	\$ 241,206	\$ 760,416	\$ 671,224	\$ 782,188	\$ 800,000	2%
8982	Transfer in - General Restricted	615,143	-	-	-	-	0%
	Total Transfers In	\$ 856,349	\$ 760,416	\$ 671,224	\$ 782,188	\$ 800,000	2%
	TOTAL REVENUES	\$ 866,843	\$ 848,581	\$ 984,566	\$ 1,118,036	\$ 1,180,000	6%
2110	Classified-Reg	\$ 98,927	\$ 13,704	\$ 15,235	\$ 109,517	\$ 120,000	10%
2210	Instructional Aides-Reg	-	-	-	-	-	0%
2390	Classified-NI Cafeteria	359,426	343,923	358,725	367,062	380,000	4%
	Total Classified Salaries	\$ 458,353	\$ 357,627	\$ 373,960	\$ 476,579	\$ 500,000	5%
	TOTAL SALARIES	\$ 458,353	\$ 357,627	\$ 373,960	\$ 476,579	\$ 500,000	5%
3305	OASDI - Classified SEIU	\$ 27,357	\$ 21,470	\$ 22,412	\$ 27,450	\$ 28,500	4%
3325	Medicare - Classified SEIU	6,398	5,021	5,242	6,420	6,800	6%
3405	Health Plan - Classified SEIU	79,262	67,937	68,569	76,923	80,700	5%
3425	Dental - Classified SEIU	10,879	8,493	8,552	10,728	11,300	5%
3435	Life Insurance - Classified SEIU	587	465	489	609	650	7%
3505	SUI - Classified SEIU	2,321	1,715	544	237	250	5%
3605	Workers Comp - Classified SEIU	7,171	8,271	9,008	11,440	12,000	5%
3652	OPEB	4,572	8,323	3,834	4,735	5,000	6%
3705	SF Retirement - Classified SEIU	101,214	68,246	63,888	68,955	72,300	5%
	Total Benefits	\$ 239,762	\$ 189,941	\$ 182,538	\$ 207,497	\$ 217,500	5%
4102	Textbooks	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0%
4211	Cafeteria-COGS (Food)	70,173	149,223	250,038	236,573	250,000	6%
4212	Cafeteria-COGS (Beverage)	1,735	5,219	7,993	11,594	10,700	-8%
4301	Printing Supplies	-	-	-	-	400	0%
4302	Computer Supplies	-	-	-	-	400	0%
4303	Other Supplies	6,305	10,812	7,192	7,033	10,000	42%
4305	Instructional Supplies	1,704	159	112	-	5,000	0%
4402	Uniforms	6,452	13,103	16,834	14,851	14,000	-6%
4403	Tableware/Linen	7,759	7,377	9,267	5,962	10,000	68%
4405	Paper/Plastic Supplies	13,847	15,002	26,337	30,396	25,000	-18%
4406	Cleaning Supplies	647	10,937	15,044	17,404	12,500	-28%
	Total Supplies	\$ 108,624	\$ 211,832	\$ 332,817	\$ 323,813	\$ 339,000	5%

San Francisco Community College District – FY26 Adopted Budget

5130 Dues and Memberships	\$	750	\$	750	\$	750	\$	1,000	\$	1,000	0%
5632 Copier Leases		-		-		-		-		-	0%
5633 Other Leases		15,200		19,802		18,764		14,244		20,000	40%
5640 Maint & Repair - Non-Equipment		-		-		-		-		-	0%
5650 Maint & Repair - Equipment		40,872		59,602		43,952		59,687		60,000	1%
5656 Software License Fees		-		6,383		13,841		13,099		14,000	7%
5906 Credit Card Fees		530		2,206		7,148		6,417		8,000	25%
5907 Over/Short		65		(142)		48		223		200	-10%
5910 Other Expenses		546		580		685		919		1,000	9%
5912 Fees for Services		-		-		10,063		14,526		13,000	-11%
Total Services	\$	57,963	\$	89,181	\$	95,251	\$	110,115	\$	117,200	6%
6413 Add-Computer Equipment	\$	-	\$	-	\$	-	\$	-	\$	1,300	0%
6414 Add-Miscellaneous Equipment		-		-		-		32		2,000	6150%
6431 Repl-Furniture/Fixtures		-		-		-		-		1,000	0%
6454 Add-Expendable Misc Equipment		2,141		-		-		-		2,000	0%
Total Equipment	\$	2,141	\$	-	\$	-	\$	32	\$	6,300	19588%
TOTAL EXPENDITURES	\$	866,843	\$	848,581	\$	984,566	\$	1,118,036	\$	1,180,000	6%
TOTAL SURPLUS/DEFICIT	\$	-	\$	-	\$	-	\$	-	\$	-	0%

CAPITAL OUTLAY FUND (FUND 41) SUMMARY

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

**FUND TITLE - FUND 41
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 4,545,911	\$ 5,181,920	13.99%
Local Revenues	3,037,318	1,584,555	2,507,730	1,639,266	1,605,911	-2.03%
Transfers In	191,370	2,600,000	2,500,000	2,000,000	2,000,000	0.00%
Total Revenue	\$ 3,611,092	\$ 5,461,782	\$ 5,082,953	\$ 8,185,177	\$ 8,787,831	7.36%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.00%
Classified Salaries	400	-	1,158	(1,158)	-	-100.00%
Benefits	38	-	415	(415)	-	-100.00%
Supplies & Materials	-	-	2,940	183,537	51,013	-72.21%
Services & Other Operating	993,348	1,210,528	2,396,624	2,194,844	490,676	-77.64%
Equipment	412,678	66,699	1,026,387	3,182,485	8,714,344	173.82%
Total Expenditures	\$ 1,406,464	\$ 1,277,227	\$ 3,427,523	\$ 5,559,293	\$ 9,256,032	66.50%
Transfers Out	\$ -	\$ -	\$ 8,400,000	\$ -	\$ -	0.00%
Excess of Revenue Over Expenditures	2,204,629	4,184,555	(6,744,570)	2,625,884	(468,201)	(117.83%)
Prior Years Adjustments	-	8,400,000	-	-	-	0.00%
Beginning Fund Balance	6,015,285	8,219,913	20,804,468	14,059,898	16,685,782	18.68%
ENDING FUND BALANCE	\$ 8,219,913	\$ 20,804,468	\$ 14,059,898	\$ 16,685,782	\$ 16,217,581	(2.81%)

CAPITAL OUTLAY FUND (FUND 41) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

FUND TITLE - FUND 41 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8699	Other Misc ST Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 4,545,911	\$ 5,181,920	14%
	Total State Revenues	\$ 382,404	\$ 1,277,227	\$ 75,223	\$ 4,545,911	\$ 5,181,920	14%
8818	Redevelopment AB 1290	\$ 913,154	\$ 927,700	\$ 991,248	\$ 986,620	\$ 991,000	0%
8823	City College Foundation	-	-	188,698	60,534	138,840	129%
8861	Interest/Invest Inc	-	400,205	1,104,285	392,113	276,071	-30%
8886	Non-Resident Tuition Capital Outlay	86,664	36,245	23,499	-	-	0%
8891	Other Local Revenue	300,000	220,405	200,000	200,000	200,000	0%
8950	F & A Recoveries	1,737,500	-	-	-	-	0%
	Total Local Revenues	\$ 3,037,318	\$ 1,584,555	\$ 2,507,730	\$ 1,639,266	\$ 1,605,911	-2%
8981	Transfer in - General Unrestricted	\$ -	\$ 2,600,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	0%
8982	Transfer in - General Restricted	191,370	-	-	-	-	0%
8985	Transfer in - Capital Projects	-	-	-	-	-	0%
	Total Transfers In	\$ 191,370	\$ 2,600,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	0%
	TOTAL REVENUES	3,611,092	5,461,782	5,082,953	8,185,177	8,787,831	7%
2110	Classified-Reg	\$ 400	\$ -	\$ 1,158	\$ (1,158)	\$ -	-100%
2380	Classified-Overtime	-	-	-	-	-	0%
	Total Classified Salaries	\$ 400	\$ -	\$ 1,158	\$ (1,158)	\$ -	0%
	TOTAL SALARIES	\$ 400	\$ -	\$ 1,158	\$ (1,158)	\$ -	0%
3305	OASDI - Classified SEIU	\$ 24	\$ -	\$ 70	\$ (70)	\$ -	-100%
3325	Medicare - Classified SEIU	6	-	16	(16)	-	-100%
3405	Health Plan - Classified SEIU	-	-	74	(74)	-	-100%
3425	Dental - Classified SEIU	-	-	30	(30)	-	-100%
3435	Life Insurance - Classified SEIU	-	-	2	(2)	-	-100%
3505	SUI - Classified SEIU	-	-	1	(1)	-	-100%
3605	Workers Comp - Classified SEIU	-	-	28	(28)	-	-100%
3652	OPEB	8	-	12	(12)	-	-100%
3705	SF Retirement - Classified SEIU	-	-	182	(182)	-	-100%
	Total Benefits	\$ 38	\$ -	\$ 415	\$ (415)	\$ -	0%

San Francisco Community College District – FY26 Adopted Budget

4303	Other Supplies	\$ -	\$ -	\$ 2,940	\$ 183,537	\$ 51,013	-72%
	Total Supplies	\$ -	\$ -	\$ 2,940	\$ 183,537	\$ 51,013	-72%
5190	Other Consulting	\$ 23,289	\$ -	\$ 20,337	\$ -	\$ 60,700	0%
5351	Postage	-	1,416	-	-	-	0%
5610	Other Property Leases	-	-	11,850	10,400	-	-100%
5620	Property Leases - SFUSD	-	155,556	(155,556)	-	-	0%
5633	Other Leases	-	-	-	120,614	-	-100%
5640	Maint & Repair - Non-Equipment	970,059	512,388	1,002,549	1,901,298	292,075	-85%
5650	Maint & Repair - Equipment	-	536,175	1,515,091	159,022	135,932	-15%
5656	Software License Fees	-	-	-	-	-	0%
5657	Maint - Hazardous Materials	-	2,993	-	-	-	0%
5803	Other Advertising	-	-	2,352	3,509	1,969	-44%
5909	Receivable Write-Off	-	2,000	-	-	-	0%
5912	Fees for Services	-	-	-	-	-	0%
	Total Services	\$ 993,348	\$ 1,210,528	\$ 2,396,624	\$ 2,194,844	\$ 490,676	-78%
6000	Budget-Capital Outlay	-	-	-	-	2,000,000	0%
6201	Planning Costs	\$ 382,405	\$ -	\$ 65,500	\$ 221,383	\$ 1,672,067	655%
6202	Construction in Progress	23,684	-	605,689	2,130,496	4,762,576	124%
6203	Project Management	6,589	16,251	-	-	-	0%
6204	Hazardous Materials	-	50,448	54,340	110,653	98,860	-11%
6205	Testing, Inspection and Investigate	-	-	62,537	243,257	85,770	-65%
6208	Reprographics and Signage	-	-	80	1,147	-	-100%
6210	Building Improvements	-	-	-	-	-	0%
6307	Software	-	-	-	21,802	-	-100%
6411	Add-Furniture/Fixtures	-	-	-	143,200	-	-100%
6413	Add-Computer Equipment	-	-	6,327	11,776	781	-93%
6414	Add-Miscellaneous Equipment	-	-	185,478	254,810	89,988	-65%
6453	Add-Expendable Computer Equip	-	-	5,287	-	829	0%
6454	Add-Expendable Misc Equipment	-	-	41,149	43,959	3,474	-92%
	Total Equipment	\$ 412,678	\$ 66,699	\$ 1,026,387	\$ 3,182,485	\$ 8,714,344	174%
7350	Transfer out - Capital Projects	\$ -	\$ -	\$ 8,400,000	\$ -	\$ -	0%
	Total Transfers Out	\$ -	\$ -	\$ 8,400,000	\$ -	\$ -	0%
	TOTAL EXPENDITURES	\$ 1,406,464	\$ 1,277,227	\$ 11,827,523	\$ 5,559,293	\$ 9,256,032	66%
	TOTAL SURPLUS/DEFICIT	\$ 2,204,629	\$ 4,184,555	\$ (6,744,570)	\$ 2,625,884	\$ (468,201)	-118%

REVENUE BOND FUND (FUND 42) SUMMARY

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

**FUND TITLE - FUND 42
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Revenues	-	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	0.00%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EXPENDITURES						
Academic Salaries	-	-	-	-	-	0.00%
Classified Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Supplies & Materials	-	12,094	-	-	-	0.00%
Services & Other Operating	-	-	-	-	-	0.00%
Equipment	46,813	-	11,250	25,677	-	-100.00%
Total Expenditures	\$ 46,813	\$ 12,094	\$ 11,250	\$ 25,677	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Excess of Revenue Over Expenditures	(46,813)	(12,094)	(11,250)	(25,677)	-	0.00%
Beginning Fund Balance	95,834	49,021	36,927	25,677	-	0.00%
ENDING FUND BALANCE	\$ 49,021	\$ 36,927	\$ 25,677	\$ -	\$ -	0.00%

REVENUE BOND FUND (FUND 42) DETAIL

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

**FUND TITLE - FUND 42
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	%
							CHANGE
4303	Other Supplies	\$ -	\$ 12,094	\$ -	\$ -	\$ -	0%
	Total Supplies	\$ -	\$ 12,094	\$ -	\$ -	\$ -	0%
	Total Services	-	-	-	-	-	0%
		-	-	-	-	-	0%
6203	Project Management	\$ 11,250	\$ -	\$ 11,250	\$ 25,677	\$ -	-100%
6444	Add-Non Cap Custodial Misc Equip	35,563	-	-	-	-	0%
	Total Equipment	\$ 46,813	\$ -	\$ 11,250	\$ 25,677	\$ -	-100%
		-	-	-	-	-	0%
	Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		-	-	-	-	-	0%
	TOTAL EXPENDITURES	\$ 46,813	\$ 12,094	\$ 11,250	\$ 25,677	\$ -	0%
		-	-	-	-	-	0%
	TOTAL SURPLUS/DEFICIT	\$ (46,813)	\$ (12,094)	\$ (11,250)	\$ (25,677)	\$ -	-100%

2005 PROPOSITION A BOND FUND (FUND 44) SUMMARY

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

**FUND TITLE - FUND 44
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Revenues	17,436	36,304	37,317	-	-	0.00%
Transfers In	142,104	-	-	-	-	0.00%
Total Revenue	\$ 159,540	\$ 36,304	\$ 37,317	\$ -	\$ -	0.00%
EXPENDITURES						
Academic Salaries	-	2,119	-	-	-	0.00%
Classified Salaries	-	-	-	-	-	0.00%
Benefits	-	9,940	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Services & Other Operating	44,458	-	3,500	-	-	0.00%
Equipment	5,237,555	1,631,968	153,421	-	-	0.00%
Total Expenditures	\$ 5,282,013	\$ 1,644,027	\$ 156,921	\$ -	\$ -	0.00%
Transfers Out	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.00%
Excess of Revenue Over Expenditures	(5,152,473)	(1,607,724)	(119,604)	-	-	0.00%
Beginning Fund Balance	6,879,800	1,727,327	119,604	-	-	0.00%
ENDING FUND BALANCE	\$ 1,727,327	\$ 119,604	\$ -	\$ -	\$ -	0.00%

2005 PROPOSITION A BOND FUND (FUND 44) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

FUND TITLE - FUND 44 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8861	Interest/Invest Inc	\$ 17,436	\$ 36,304	\$ 37,317	\$ -	\$ -	0%
	Total Local Revenues	\$ 17,436	\$ 36,304	\$ 37,317	\$ -	\$ -	0%
8994	Transfer in-Bond Fund	\$ 142,104	\$ -	\$ -	\$ -	\$ -	0%
	Total Transfers In	\$ 142,104	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL REVENUES	\$ 159,540	\$ 36,304	\$ 37,317	\$ -	\$ -	0%
1210	Administrators	\$ -	\$ 2,119	\$ -	\$ -	\$ -	0%
	Total Academic Salaries	\$ -	\$ 2,119	\$ -	\$ -	\$ -	0%
	TOTAL SALARIES	\$ -	\$ 2,119	\$ -	\$ -	\$ -	0%
3302	OASDI - Administrators	\$ -	\$ 9,410	\$ -	\$ -	\$ -	0%
3322	Medicare - Administrators	-	30	-	-	-	0%
3502	SUI - Administrators	-	11	-	-	-	0%
3602	Workers Comp - Administrators	-	51	-	-	-	0%
3652	OPEB	-	51	-	-	-	0%
3702	SF Retirement - Administrators	-	387	-	-	-	0%
	Total Benefits	\$ -	\$ 9,940	\$ -	\$ -	\$ -	0%
4303	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0%
5190	Other Consulting	\$ 28,183	\$ -	\$ 3,500	\$ -	\$ -	0%
5722	Legal Services	3,189	-	-	-	-	0%
5912	Fees for Services	13,086	-	-	-	-	0%
	Total Services	\$ 44,458	\$ -	\$ 3,500	\$ -	\$ -	0%
6201	Planning Costs	\$ 299,088	\$ 288,504	\$ 2,175	\$ -	\$ -	0%
6202	Construction in Progress	4,249,302	1,308,792	73,259	-	-	0%
6203	Project Management	689,165	20,354	77,987	-	-	0%
6205	Testing, Inspection and Investigate	-	890	-	-	-	0%
6207	DSA Fees	-	5,878	-	-	-	0%
6209	Swing Space	-	7,550	-	-	-	0%
	Total Equipment	\$ 5,237,555	\$ 1,631,968	\$ 153,421	\$ -	\$ -	0%
7355	Transfer out-Bond Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0%
	Total Transfers Out	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENDITURES	\$ 5,312,013	\$ 1,644,027	\$ 156,921	\$ -	\$ -	0%
	TOTAL SURPLUS/DEFICIT	\$ (5,152,473)	\$ (1,607,724)	\$ (119,604)	\$ -	\$ -	0%

2020 PROPOSITION A BOND FUND (FUND 45) SUMMARY

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

**FUND TITLE - FUND 45
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Local Revenues	1,395,520	3,736,552	277,804,870	6,323,606	4,457,250	(30%)
Transfers In	-	-	-	-	-	0%
Total Revenue	\$ 1,395,520	\$ 3,736,552	\$ 277,804,870	\$ 6,323,606	\$ 4,457,250	(30%)
EXPENDITURES						
Academic Salaries	350,327	-	-	169,258	178,402	5%
Classified Salaries	411,243	-	-	989,328	1,026,622	4%
Benefits	295,049	-	87	423,723	509,069	20%
Supplies & Materials	-	37,556	37,479	60,943	81,652	34%
Services & Other Operating	296,778	415,612	1,884,663	855,983	926,578	8%
Equipment	18,812,544	62,402,009	130,592,971	83,248,910	230,409,067	177%
Total Expenditures	\$ 20,165,940	\$ 62,855,177	\$ 132,515,200	\$ 85,748,146	\$ 233,131,391	172%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Excess of Revenue Over Expenditures	(18,770,421)	(59,118,626)	145,289,670	(79,424,541)	(228,674,141)	188%
Beginning Fund Balance	284,932,905	266,162,484	207,043,858	352,333,529	272,908,988	(23%)
ENDING FUND BALANCE	\$ 266,162,484	\$ 207,043,858	\$ 352,333,529	\$ 272,908,988	\$ 44,234,847	(84%)

2020 PROPOSITION A FUND (FUND 45) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

FUND TITLE - FUND 45 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8861	Interest/Invest Inc	\$ 1,395,520	\$ 3,736,552	\$ 7,804,870	\$ 6,315,406	\$ 4,457,250	-29%
8941	Sale of Bond	-	-	270,000,000	8,200	-	-100%
	Total Local Revenues	\$ 1,395,520	\$ 3,736,552	\$ 277,804,870	\$ 6,323,606	\$ 4,457,250	-30%
8994	Transfer in-Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL REVENUES	\$ 1,395,520	\$ 3,736,552	\$ 277,804,870	\$ 6,323,606	\$ 4,457,250	-30%
1210	Administrators	\$ 350,327	\$ -	\$ -	\$ 169,258	\$ 178,402	5%
	Total Academic Salaries	\$ 350,327	\$ -	\$ -	\$ 169,258	\$ 178,402	5%
		-	-	-	-	-	0%
2110	Classified-Reg	\$ 411,243	\$ -	\$ -	\$ 989,328	\$ 1,026,622	4%
2380	Classified-OT	-	-	-	-	-	0%
	Total Classified Salaries	\$ 411,243	\$ -	\$ -	\$ 989,328	\$ 1,026,622	4%
	TOTAL SALARIES	\$ 761,569	\$ -	\$ -	\$ 1,158,587	\$ 1,205,024	4%
3102	STRS - Administrators	\$ (183)	\$ -	\$ -	\$ -	\$ -	0%
3302	OASDI - Administrators	8,383	-	-	6,060	11,061	83%
3305	OASDI - Classified SEIU	24,553	-	-	58,216	63,655	9%
3322	Medicare - Administrators	4,915	-	-	2,398	2,587	8%
3325	Medicare - Classified SEIU	5,742	-	-	13,615	14,888	9%
3402	Health Plan - Administrators	16,120	-	-	7,406	10,796	46%
3405	Health Plan - Classified SEIU	44,356	-	-	106,102	168,298	59%
3422	Dental - Administrators	3,881	-	-	1,252	1,788	43%
3425	Dental - Classified SEIU	6,704	-	-	12,784	19,668	54%
3432	Life Insurance - Administrators	223	-	-	79	-	-100%
3435	Life Insurance - Classified SEIU	385	-	-	789	-	-100%
3502	SUI - Administrators	1,793	-	-	84	90	7%
3505	SUI - Classified SEIU	2,136	-	-	494	520	5%
3602	Workers Comp - Administrators	5,413	-	-	4,077	2,659	-35%
3605	Workers Comp - Classified SEIU	6,451	-	-	23,901	15,303	-36%
3652	OPEB	7,564	-	-	11,581	12,057	4%
3702	SF Retirement - Administrators	70,623	-	87	25,164	27,492	9%
3705	SF Retirement - Classified SEIU	85,991	-	-	149,720	158,207	6%
	Total Benefits	\$ 295,049	\$ -	\$ 87	\$ 423,723	\$ 509,069	0%
4303	Other Supplies	\$ -	\$ 37,556	\$ 37,479	\$ 60,943	\$ 81,652	34%
	Total Supplies	\$ -	\$ 37,556	\$ 37,479	\$ 60,943	\$ 81,652	34%
5190	Other Consulting	\$ 246,200	\$ 211,757	\$ 161,627	\$ 156,457	\$ 175,105	12%
5351	Moving, Rental and Storage	-	12,699	142,222	293,667	290,266	-1%
5656	Software License Fees	-	-	-	353,814	41,748	-88%
5657	Maint - Hazardous Materials	-	-	-	2,216	5,500	148%
5722	Legal Services	-	2,226	17,227	44,910	411,152	816%
5803	Other Advertising	1,111	3,389	418	4,840	2,807	-42%
5912	Fees for Services	49,495	185,541	432	80	-	-100%
5915	Cost of Issuance of Bond	(28)	-	1,562,737	-	-	0%
	Total Services	\$ 296,778	\$ 415,612	\$ 1,884,663	\$ 855,983	\$ 926,578	8%

San Francisco Community College District – FY26 Adopted Budget

6102	Site Improvements	-	-	-	495,694	-	-100%
6201	Planning Costs	\$ 13,738,988	\$ 7,375,804	\$ 2,959,733	\$ 2,341,030	\$ 38,495,373	1544%
6202	Construction in Progress	1,502,914	49,800,808	119,450,094	73,723,053	173,274,118	135%
6203	Project Management	2,730,207	2,624,348	1,724,827	2,075,570	3,752,406	81%
6204	Hazardous Materials	13,645	65,460	-	21,890	159,821	630%
6205	Testing, Inspection and Investigate	440	753,348	2,081,118	1,094,074	4,443,249	306%
6206	Construction Management Fees	419,931	1,092,477	1,887,260	1,962,899	4,376,336	123%
6207	DSA Fees	-	-	1,069,469	46,446	149,209	221%
6208	Reprographics and Signage	-	1,549	-	722	-	-100%
6209	Swing Space	-	514,881	511,510	229,838	1,936,411	743%
6210	Management HABABrd Materials	-	-	-	8,000	-	-100%
6411	Add-Furniture/Fixtures	-	-	736,849	-	1,170,786	0%
6413	Add-Computer Equipment	-	86,937	44,609	661,337	2,518,478	281%
6414	Add-Miscellaneous Equipment	314,726	-	8,197	-	-	0%
6453	Add-Expendable Computer Equip	-	-	-	443,131	-	-100%
6454	Add-Expendable Misc Equipment	91,694	86,396	119,305	145,226	132,879	-9%
	Total Equipment	\$ 18,812,544	\$ 62,402,009	\$ 130,592,971	\$ 83,248,910	\$ 230,409,067	177%
7355	Transfer out-Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENDITURES	\$ 20,165,940	\$ 62,855,177	\$ 132,515,200	\$ 85,748,146	\$ 233,131,391	172%
	TOTAL SURPLUS/DEFICIT	\$ (18,770,421)	\$ (59,118,626)	\$ 145,289,670	\$ (79,424,541)	\$ (228,674,141)	188%

BOOKSTORE (FUND 51) SUMMARY

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

**BOOKSTORE AUXILIARY - FUND 51
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Local Revenues	88,348	90,411	158,297	136,841	140,900	3%
Transfers In	684,155	347,638	238,400	350,000	369,842	6%
Total Revenue	\$ 772,503	\$ 438,049	\$ 396,697	\$ 486,841	\$ 510,742	5%
EXPENDITURES						
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classified Salaries	-	-	-	-	-	0%
Benefits	436,648	430,601	388,823	478,441	502,242	5%
Supplies & Materials	-	-	-	-	-	0%
Services & Other Operating	2,511	2,448	2,874	3,400	3,500	3%
Equipment	-	-	-	-	-	0%
Total Expenditures	\$ 439,159	\$ 433,049	\$ 391,697	\$ 481,841	\$ 505,742	5%
Transfers Out	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
Excess of Revenue Over Expenditures	\$ 328,344.00	\$ -	\$ -	\$ -	\$ -	0%
Beginning Fund Balance	\$ 1,519,014	\$ 1,947,358	\$ 2,047,358	\$ 2,147,358	\$ 2,247,358	5%
OPEB Fund - Increase	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0%
ENDING FUND BALANCE	\$ 1,947,358	\$ 2,047,358	\$ 2,147,358	\$ 2,247,358	\$ 2,347,358	4%

BOOKSTORE (FUND 51) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

BOOKSTORE AUXILIARY FUND - FUND 51 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8843A	BK-Commission from Sales	\$ 73,521	\$ 78,266	\$ 147,491	\$ 126,194	\$ 130,000	3%
8861	Interest on Investments	14,475	11,468	10,759	10,639	10,800	2%
8891	Other Income	352	677	47	8	100	1150%
	Total Local Revenues	\$ 88,348	\$ 90,411	\$ 158,297	\$ 136,841	\$ 140,900	3%
8981	Transfer in - General Unrestricted	\$ 430,912	\$ 347,638	\$ 238,400	\$ 350,000	\$ 369,842	6%
8982	Transfer in - General Restricted	253,243	-	-	-	-	0%
	Total Transfers In	\$ 684,155	\$ 347,638	\$ 238,400	\$ 350,000	\$ 369,842	6%
	TOTAL REVENUES	\$ 772,503	\$ 438,049	\$ 396,697	\$ 486,841	\$ 510,742	5%
	TOTAL SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
3201	PERS Pension expense	\$ 156,505	\$ 161,821	\$ 111,666	\$ 192,817	\$ 208,242	8%
3461	Post Retirement Health Care	183,816	168,780	177,157	185,624	194,000	5%
3652	OPEB	100,000	100,000	100,000	100,000	100,000	0%
3988	Benefits Expense Recovery	(3,673)	-	-	-	-	0%
	Total Benefits	\$ 436,648	\$ 430,601	\$ 388,823	\$ 478,441	\$ 502,242	5%
5190	Other Consulting	\$ 1,350	\$ 1,350	\$ 2,790	\$ 2,940	\$ 3,000	2%
5908	Bank Service Fees	1,161	1,098	84	460	500	9%
	Total Services	\$ 2,511	\$ 2,448	\$ 2,874	\$ 3,400	\$ 3,500	3%
7310	Transfer out - Std Programs & Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
	Total Transfers Out	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
	TOTAL EXPENDITURES	\$ 444,159	\$ 438,049	\$ 396,697	\$ 486,841	\$ 510,742	5%
	TOTAL SURPLUS/DEFICIT	\$ 328,344	\$ -	\$ -	\$ -	\$ -	0%

SELF INSURANCE FUND (FUND 61) SUMMARY

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

**FUND TITLE - FUND 61 SELF INSURANCE
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Local Revenues	646,990	-	1,941,374	2,000,000	4,400,000	120%
Transfers In	87,484	6,000,000	-	1,600,000	-	-100%
Total Revenue	\$ 734,474	\$ 6,000,000	\$ 1,941,374	\$ 3,600,000	\$ 4,400,000	22%
EXPENDITURES						
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Classified Salaries	-	7,173	-	-	-	0%
Benefits	-	2,563	343	-	-	0%
Supplies & Materials	-	-	2,096	19,780	60,900	208%
Services & Other Operating	-	2,030,664	3,467,312	4,059,165	4,253,057	5%
Equipment	-	-	-	-	-	0%
Total Expenditures	\$ -	\$ 2,040,400	\$ 3,469,752	\$ 4,078,945	\$ 4,313,957	6%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Excess of Revenue Over Expenditures	734,474	3,959,600	(1,528,378)	(478,945)	86,043	-118%
Beginning Fund Balance	(713,288)	21,186	3,980,786	2,452,408	1,973,463	-20%
ENDING FUND BALANCE	\$ 21,186	\$ 3,980,786	\$ 2,452,408	\$ 1,973,463	\$ 2,059,506	4%

SELF INSURANCE FUND (FUND 61) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

FUND TITLE - FUND 61 SELF INSURANCE REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	%
							CHANGE
8891	Other Local Revenue	646,990	-	1,941,374	2,000,000	4,400,000	120%
8861	Interest/Invest Inc	-	-	-	-	-	0%
	Total Local Revenues	\$ 646,990	\$ -	\$ 1,941,374	\$ 2,000,000	\$ 4,400,000	120%
8981	Transfer in - General Unrestricted	87,484	6,000,000	-	1,600,000	-	0%
	Total Transfers In	\$ 87,484	\$ 6,000,000	\$ -	\$ 1,600,000	\$ -	-100%
	TOTAL REVENUES	\$ 734,474	\$ 6,000,000	\$ 1,941,374	\$ 3,600,000	\$ 4,400,000	20%
2110	Classified-Reg	\$ -	\$ 7,173	\$ -			0%
	Total Classified Salaries	\$ -	\$ 7,173	\$ -	\$ -	\$ -	0%
	TOTAL SALARIES	\$ -	\$ 7,173	\$ -	\$ -	\$ -	\$ -
3302	OASDI - Administrators	\$ -	\$ -	\$ -	\$ -	\$ -	0%
3305	OASDI - Classified SEIU	-	421	-	-	-	0%
3325	Medicare - Classified SEIU	-	99	-	-	-	0%
3405	Health Plan - Classified SEIU	-	343	343	-	-	0%
3505	SUI - Classified SEIU	-	36	-	-	-	0%
3605	Workers Comp - Classified SEIU	-	173	-	-	-	0%
3652	OPEB Trust Payment	-	175	-	-	-	0%
3705	SF Retirement - Classified SEIU	-	1,316	-	-	-	0%
	Total Benefits	\$ -	\$ 2,563	\$ 343	\$ -	\$ -	0%
4303	Other Supplies	-	-	2,096	19,780	60,900	208%
	Total Supplies	\$ -	\$ -	\$ 2,096	\$ 19,780	\$ 60,900	208%
5130	Dues and Memberships	\$ -	\$ 6,653	\$ -	\$ -	\$ 7,210	0%
5190	Other Consulting	-	718	40,850	33,044	113,950	245%
5210	Travel - Non-Local	-	(13,355)	-	(20,334)	20,944	-203%
5410	Insurance	-	1,965,484	3,391,782	4,020,972	4,081,033	1%
5450	Self-Insurance Claims	-	15,188	21,350	20,906	15,450	-26%
5721	Judgments/Claims/Settlements	-	49,375	-	-	-	0%
5912	Fees for Services	-	6,600	13,330	4,576	14,470	216%
	Total Services	\$ -	\$ 2,030,664	\$ 3,467,312	\$ 4,059,165	\$ 4,253,057	5%
	TOTAL EXPENDITURES	\$ -	\$ 2,040,400	\$ 3,469,752	\$ 4,078,945	\$ 4,313,957	6%
	TOTAL SURPLUS/DEFICIT	\$ 734,474	\$ 3,959,600	\$ (1,528,378)	\$ (478,945)	\$ 86,043	-118%

RETIREMENT HEALTH TRUST (OPEB) (FUND 69) SUMMARY

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

**FUND TITLE - FUND 69 RETIREMENT TRUST
REVENUE AND EXPENDITURE REPORT**

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Local Revenues	7,076,140	4,085,555	4,377,711	2,544,151	2,700,000	6%
Transfers In	6,614,251	4,000,000	1,200,000	1,200,000	1,200,000	0%
Total Revenue	\$ 13,690,391	\$ 8,085,555	\$ 5,577,711	\$ 3,744,151	\$ 3,900,000	4%
EXPENDITURES						
Benefits	6,359,238	12,980,583	3,692,933	3,635,409	3,700,000	2%
Total Expenditures	\$ 6,359,238	\$ 12,980,583	\$ 3,692,933	\$ 3,635,409	\$ 3,700,000	2%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Excess of Revenue Over Expenditures	7,331,152	(4,895,028)	1,884,778	108,741	200,000	84%
Beginning Fund Balance	(3,194,136)	4,137,016	(895,023)	989,755	1,098,497	11%
Adjustment		(137,011)				
ENDING FUND BALANCE	\$ 4,137,016	\$ (895,023)	\$ 989,755	\$ 1,098,497	\$ 1,298,497	18%

RETIREMENT HEALTH TRUST (OPEB) (FUND 69) DETAIL

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

**FUND TITLE - FUND 69 RETIREMENT TRUST
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8891	Other Local Revenue	7,076,077	3,859,051	4,053,582	2,435,409	2,500,000	3%
8861	Interest/Invest Inc	63	226,504	324,129	108,741	200,000	84%
	Total Local Revenues	\$ 7,076,140	\$ 4,085,555	\$ 4,377,711	\$ 2,544,151	\$ 2,700,000	6%
8981	Transfer in - General Unrestricted	6,614,251	4,000,000	1,200,000	1,200,000	1,200,000	0%
	Total Transfers In	\$ 6,614,251	\$ 4,000,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	0%
	TOTAL REVENUES	\$ 13,690,391	\$ 8,085,555	\$ 5,577,711	\$ 3,744,151	\$ 3,900,000	\$ 0
3652	OPEB Trsf to Retirement Trust		12,980,583	3,692,933	3,635,409	3,700,000	2%
7371	Transfer out - OPEB	6,359,238	-	-	-	-	0%
	Total Benefits	\$ 6,359,238	\$ 12,980,583	\$ 3,692,933	\$ 3,635,409	\$ 3,700,000	2%
	TOTAL EXPENDITURES	\$ 6,359,238	\$ 12,980,583	\$ 3,692,933	\$ 3,635,409	\$ 3,700,000	2%
	TOTAL SURPLUS/DEFICIT	\$ 7,331,152	\$ (4,895,028)	\$ 1,884,778	\$ 108,741	\$ 200,000	84%

FINANCIAL AID FUND (FUND 71) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

STUDENT FINANCIAL AID TRUST FUND - FUND 71
REVENUE AND EXPENDITURE REPORT

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Federal Revenues	\$ 13,490,653	\$ 14,949,705	\$ 17,287,526	\$ 23,446,199	\$ 24,130,209	3%
State Revenues	16,302,078	2,323,738	2,988,404	3,306,800	3,357,800	2%
Local Revenues	-	-	-	-	-	0%
Transfers In	276,435	169,983	25,040	837,240	25,000	-97%
Total Revenue	30,069,166	17,443,426	20,300,970	27,590,239	27,513,009	0%
EXPENDITURES						
Student Aid	29,958,494	16,823,810	20,599,068	26,752,199	27,488,009	3%
Indirect Cost	211,156	163,112	169,414	15,000	15,000	0%
Total Expenditures	30,169,649	16,986,922	20,768,482	26,767,199	27,503,009	3%
Transfers Out	233,507	1,273,548	238,566	10,000	10,000	0%
Excess of Revenue Over Expenditures	(333,990)	(817,045)	(706,078)	813,040	-	0%
Beginning Fund Balance	1,044,073	710,082	(106,963)	(813,040)	-	0%
ENDING FUND BALANCE	\$ 710,083	\$ (106,963)	\$ (813,040)	\$ -	\$ -	0%

FINANCIAL AID FUND (FUND 71) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

STUDENT FINANCIAL AID TRUST FUND - FUND 71 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
Pell		\$ 11,977,616	\$ 12,895,180	\$ 15,946,703	\$ 20,927,808	\$ 21,557,000	3%
SEOG		691,136	691,136	609,200	691,136	691,136	0%
Direct Loan (Unsubsidized)		393,183	473,331	524,313	1,107,255	1,140,473	3%
Direct Loan (Subsidized)		332,232	331,461	346,730	720,000	741,600	3%
Perkins Loan		96,487	558,597	(139,420)	-	-	0%
Total Federal Revenues		13,490,653	14,949,705	17,287,526	23,446,199	24,130,209	3%
Cal Grant		2,515,428	2,254,754	2,495,562	3,260,000	3,357,800	3%
EMCAG		13,786,650	68,984	492,842	-	-	0%
Emergency Financial Aid Supplement		-	-	-	46,800	-	-100%
Total State Revenues		16,302,078	2,323,738	2,988,404	3,306,800	3,357,800	2%
		-	-	-	-	-	0%
		-	-	-	-	-	0%
		-	-	-	-	-	0%
Total Local Revenues		-	-	-	-	-	0%
Cal Grant Interest		(3,104)	(3,921)	(8,285)	10,000	10,000	0%
SEOG		262,249	153,314	12,400	-	-	0%
BFAP - Revenue (Indirect)		17,290	20,590	20,925	827,240	15,000	-98%
Total Transfers In		276,435	169,983	25,040	837,240	25,000	-97%
TOTAL REVENUES		30,069,166	17,443,426	20,300,970	27,590,239	27,513,009	0%
BFAP - Expenditures (Indirect)		211,156	163,112	169,414	15,000	15,000	0%
Total Other Offset Cost		211,156	163,112	169,414	15,000	15,000	0%
Pell		11,977,616	12,895,180	15,946,703	20,927,808	21,557,000	3%
SEOG		953,385	800,100	621,600	691,136	691,136	0%
Direct Loan (Unsubsidized)		393,183	473,331	524,313	1,107,255	1,140,473	3%
Direct Loan (Subsidized)		332,232	331,461	346,730	720,000	741,600	3%
Cal Grant		2,515,428	2,254,754	2,495,562	3,260,000	3,357,800	3%
EMCAG		13,786,650	68,984	492,842	-	-	0%
Emergency F.A. Supplement		-	-	171,318	46,000	-	-100%
Total Student Aid		29,958,494	16,823,810	20,599,068	26,752,199	27,488,009	3%
Perkins Loan		302,137	1,229,198	238,566	-	-	0%
Cal Grant Interest		-	-	-	10,000	10,000	0%
SEOG		(68,630)	44,350	-	-	-	0%
Total Transfers Out		233,507	1,273,548	238,566	10,000	10,000	0%
TOTAL EXPENDITURES		30,403,156	18,260,470	21,007,048	26,777,199	27,513,009	3%
TOTAL SURPLUS/DEFICIT		\$ (333,990)	\$ (817,045)	\$ (706,078)	\$ 813,040	\$ -	0%

GENERAL TRUST (FUND 72) SUMMARY

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

**GENERAL TRUST FUND - FUND 72
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Other Student Fees	\$ 3,094	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue	3,094	-	-	-	-	0%
EXPENDITURES						
Bank Fees	594	528	554	614	633	3%
Total Expenditures	594	528	554	614	633	3%
Excess of Revenue Over Expenditures (Deficit)	2,501	(528)	(554)	(614)	(633)	3%
Beginning Fund Balance	846,399	848,899	848,371	847,817	847,203	
Prior Years Adjustment				-	-	
ENDING FUND BALANCE	\$ 848,899	\$ 848,371	\$ 847,817	\$ 847,203	\$ 846,570	0%

GENERAL TRUST (FUND 72) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

GENERAL TRUST FUND - FUND 72
REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8889	Other Student Fees	\$ 3,094	\$ -	\$ -	\$ -	\$ -	0%
	Total Donations & Others	3,094	-	-	-	-	0%
	Total Revenue	3,094	-	-	-	-	0%
5908	Bank Service Fees	594	528	554	614	633	3%
	Total Other Operating Expense	\$ 594	\$ 528	\$ 554	\$ 614	\$ 633	3%
	Total Expenditures	\$ 594	\$ 528	\$ 554	\$ 614	\$ 633	3%
	Total Surplus (Deficit)	\$ 2,501	\$ (528)	\$ (554)	\$ (614)	\$ (633)	3%

STUDENT FIDUCIARY FUNDS (FUND 73) SUMMARY

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

**ASSOCIATED STUDENTS AND REPRESENTATION FEE - FUND 73
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022- 23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenue	-	-	-	-	-	
Local Revenue	\$ 304,312	\$ 296,911	\$ 302,127	\$ 547,342	\$ 343,821	-37%
Transfer In	15,453	509	(412)			0%
Total Revenue	319,765	297,420	301,715	547,342	343,821	-37%
EXPENDITURES						
Classified Salaries	96,353	92,958	93,956	137,908	197,971	0%
Supplies & Materials	24,945	41,617	27,931	16,866	54,200	0%
Services & Operating	59,090	75,314	82,893	94,530	70,650	0%
Equipment	8,983	11,412	-	2,533	4,500	0%
Transfers Out & Unallocated Costs	27,121	27,705	38,349	245	16,500	6640%
Total Expenditures	216,492	249,006	243,129	252,082	343,821	36%
Excess of Revenue Over Expenditures (Deficit)	103,273	48,414	58,586	295,260	-	-100%
Beginning Fund Balance	1,383,538	1,486,812	1,535,226	1,593,812	1,889,072	19%
Prior Years Adjustment	1					
ENDING FUND BALANCE	\$ 1,486,812	\$ 1,535,226	\$ 1,593,812	\$ 1,889,072	\$ 1,889,072	0%

STUDENT FIDUCIARY FUNDS (FUND 73) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

ASSOCIATED STUDENTS AND REPRESENTATION - FUND - 73 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8826	Other Non-Profit Contributions	\$ 172	\$ 1,651	\$ -	\$ 4,192	\$ -	-100%
8861	Interest/Invest Inc	-	3,625	6,304	4,490	-	0%
8884	Student Rep Fee	47,489	43,626	38,150	77,442	-	-100%
8896	Intrafund Transfer	-	-	-	54,832	86,071	0%
8893B	Activity Fees - Fall	108,355	121,161	123,032	239,603	100,000	-58%
8893C	Activity Fees - Spring	146,473	119,675	119,901	132,907	100,000	-
8893G	Fundraising	125	1,329	576	1,610	-	-100%
8893H	Membership Fees	1,265	940	690	60	-	-100%
8893I	Miscellaneous Income	-	25	74	83	-	-
8893L	Vending Machines	374	4,854	13,400	13,164	3,000	-77%
8893N	PY Credit/Refunds	15,453	509	(912)	(16)	-	-100%
8893T	Library Fines/Lost Books	-	25	-	-	-	-
8893Z	Jazzland Commissions	-	-	-	18,975	54,750	-
Total Local Revenues		\$ 319,706	\$ 297,420	\$ 301,215	\$ 547,342	\$ 343,821	-37%
8989	Transfer In - Associated Students	-	-	500	-	-	0%
Total Transfers In		-	-	500	-	-	0%
TOTAL REVENUES		\$ 319,706	\$ 297,420	\$ 301,715	\$ 547,342	\$ 343,821	-37%
2370	Classified-NI Coll Aide	96,353	92,957	93,956	137,908	197,971	44%
Total Classified Salaries		\$ 96,353	\$ 92,957	\$ 93,956	\$ 137,908	\$ 197,971	44%
TOTAL SALARIES		\$ 96,353	\$ 92,957	\$ 93,956	\$ 137,908	\$ 197,971	44%
4102	Textbooks	15,559	16,205	13,875	-	37,500	0%
4301	Printing Supplies	25	-	124	154	2,200	1329%
4303	Other Supplies	8,169	11,271	12,978	14,757	14,500	-2%
4305	Instructional Supplies	-	12,764	-	54	-	-100%
4306	Food Supplies	-	-	-	1,255	-	-100%
4402	Uniforms	1,192	1,379	955	646	-	-100%
Total Supplies		\$ 24,946	\$ 41,619	\$ 27,932	\$ 16,866	\$ 54,200	221%
5130	Dues and Memberships	1,786	325	1,024	60	-	-100%
5202	Conference and Food Services	-	-	-	6,727	-	-100%
5210	Travel - Non-Local	12,232	25,849	22,793	25,290	-	-100%
5212	Travel - Local	-	46	680	524	600	14%
5350	Postage	-	-	-	21	-	0%
5632	Copier Leases	-	-	-	-	200	0%
5656	Software License Fees	-	1,200	960	1,536	1,300	-15%
5801	Broadcasting	-	-	-	14	-	0%
5802	Print Advertising	-	-	-	224	-	0%
5803	Other Advertising	-	-	1,111	3,410	5,900	73%
5805	Student Outreach	4,304	22,340	31,069	43,045	50,550	17%

San Francisco Community College District – FY26 Adopted Budget

5909 Receivable Write-Off	(70)	485	(90)	(95)	-	-100%
5910 Other Expenses	329	2,255	1,171	6,632	3,900	-41%
5912 Fees for Services	1,100	1,000	5,100	7,142	8,200	15%
5914 Governmental Fees, Taxes & Licenses	39,409	21,813	19,075	-	-	0%
Total Services	\$ 59,090	\$ 75,313	\$ 82,893	\$ 94,530	\$ 70,650	-25%
6307 Software	-	-	-	555	1,000	80%
6443 Add-Non Cap Computer Eqp	-	-	-	1,000	3,500	250%
6451 Add-Expendable Furniture/Fixt	5,003	-	-	-	-	0%
6454 Add-Expendable Misc Equipment	3,980	11,412	-	978	-	-100%
Total Equipment	\$ 8,983	\$ 11,412	\$ -	\$ 2,533	\$ 4,500	78%
7383 Transfer out - Scholarship Trust	27,001	6,459	16,250	-	-	0%
7600 Other Payments to/for Students	120	21,246	22,099	-	-	0%
7901 Unallocated Cost	-	-	-	245	16,500	6640%
Total Transfers Out	\$ 27,121	\$ 27,705	\$ 38,349	\$ 245	\$ 16,500	6640%
TOTAL EXPENDITURES	\$ 216,493	\$ 249,007	\$ 243,130	\$ 252,082	\$ 343,821	36%
TOTAL SURPLUS/DEFICIT	\$ 103,214	\$ 48,414	\$ 58,585	\$ 295,260	\$ -	0%

SCHOLARSHIP FUND (FUND 74) SUMMARY

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-26

SCHOLARSHIP FUND - FUND 74
REVENUE AND EXPENDITURE REPORT

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
Scholarship Donations	\$ 1,091,159	\$ 1,300,823	\$ 1,834,539	\$ 1,374,654	\$ 1,628,101	18%
Interfund Transfer	78,138	127,828	130,440	390,251	130,860	-66%
Total Revenue	\$ 1,169,297	\$ 1,428,651	\$ 1,964,979	\$ 1,764,906	\$ 1,758,961	0%
EXPENDITURES						
Scholarships Support	\$ 1,137,018	\$ 1,198,381	\$ 1,458,420	\$ 1,548,826	\$ 1,520,228	-2%
Total Expenditures	\$ 1,137,018	\$ 1,198,381	\$ 1,458,420	\$ 1,548,826	\$ 1,520,228	-2%
Excess of Revenue Over Expenditures	32,279	230,270	506,559	216,080	238,733	10%
Beginning Fund Balance	5,368,918	5,401,197	5,631,467	6,138,026	6,354,106	4%
ENDING FUND BALANCE	\$ 5,401,197	\$ 5,631,467	\$ 6,138,026	\$ 6,354,106	\$ 6,592,839	4%

SCHOLARSHIP FUND (FUND 74) DETAIL

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2025-26

SCHOLARSHIP FUND - FUND 74 REVENUE AND EXPENDITURE REPORT

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8825	Scholarship Donations	\$ 1,079,705	\$ 1,191,728	\$ 1,651,459	\$ 1,156,428	\$ 1,486,962	29%
8861	Interest Invest Income	11,454	109,094	183,080	218,226	141,139	-35%
8889	Other Student Fees	-	-	-	-	-	0%
		-	-	-	-	-	0%
	Total Donations & Others	\$ 1,091,159	\$ 1,300,822	\$ 1,834,539	\$ 1,374,654	\$ 1,628,101	18%
8981	Transfer in - General Unrestricted	\$ -	\$ 59,149	\$ 23,520	\$ 50,655	\$ 14,647	-71%
8982	Transfer in - General Restrictcd	51,137	62,220	90,020	338,487	115,071	-66%
8989	Transfer in - Associated Students	27,001	6,459	16,250	-	-	0%
8991	Transfer in - Scholarship Trust	-	-	650	1,109	1,142	3%
	Total Transfers In	\$ 78,138	\$ 127,828	\$ 130,440	\$ 390,251	\$ 130,860	-66%
	Total Revenue	\$ 1,169,297	\$ 1,428,650	\$ 1,964,979	\$ 1,764,906	\$ 1,758,961	0%
7310	Transfer out - General Unrestricted	\$ -	\$ -	\$ -	\$ (1,750)	\$ (2,403)	37%
7383	Transfer out - Scholarship Trust	-	-	-	1,109	1,523	37%
7501	Payments to Students	1,137,018	1,198,381	1,463,420	1,559,467	1,527,632	-2%
7600	Other Payments to/for Students	-	-	(5,000)	(10,000)	(6,523)	-35%
	Total Scholarship Support	\$ 1,137,018	\$ 1,198,381	\$ 1,458,420	\$ 1,548,826	\$ 1,520,229	-2%
5902	Testing Services	-	-	-	-	-	0%
	Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENDITURES	\$ 1,137,018	\$ 1,198,381	\$ 1,458,420	\$ 1,548,826	\$ 1,520,229	-2%
	TOTAL SURPLUS/DEFICIT	\$ 32,279	\$ 230,269	\$ 506,559	\$ 216,080	\$ 238,732	10%

CO-CURRICULAR ACCOMODATIONS FUND – FUND 75

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

**CO-CURRICULAR ACCOMODATIONS FUND - FUND 75
REVENUE AND EXPENDITURE REPORT**

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
REVENUE						
State Revenue	-	-	-	-	-	
Local Revenue	\$ 41,195	\$ 13,882	\$ 40,365	\$ 69,010	\$ 71,743	4%
Transfer In	-	-	-	-	-	
Total Revenue	41,195	13,882	40,365	69,010	71,743	4%
EXPENDITURES						
Classified Salaries	-	-	-	-	-	
Supplies & Materials	7,542	24,310	24,736	16,521	17,628	7%
Services & Operating	100	-	422	431	398	-8%
Equipment	-	-	-	-	-	
Transfers Out & Unallocated Costs	200	500	650	-	-	
Total Expenditures	7,842	24,810	25,808	16,952	18,026	6%
Excess of Revenue Over Expenditures (Deficit)	33,353	(10,928)	14,557	52,058	53,717	3%
Beginning Fund Balance	69,737	103,090	92,162	106,719	158,776	49%
Prior Years Adjustment						
ENDING FUND BALANCE	\$ 103,090	\$ 92,162	\$ 106,719	\$ 158,776	\$ 212,494	34%

CO-CURRICULAR ACCOMODATIONS FUND – FUND 75 DETAIL

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

**CO-CURRICULAR ACCOMODATIONS FUND - FUND 75
REVENUE AND EXPENDITURE REPORT**

ACCT	ACCOUNT TITLE	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	UNAUDITED ACTUALS 2024-25	ADOPTED BUDGET 2025-26	% CHANGE
8826	Other Non-Profit Contributions	\$ 10,000	\$ -	\$ 100	\$ 35	\$ -	(100%)
8889	Other Student Fees	30,195	13,882	39,365	68,306	71,040	4%
8893G	Fundraising	1,000	-	900	669	704	5%
		-	-	-	-	-	0%
	Total Local Revenues	\$ 41,195	\$ 13,882	\$ 40,365	\$ 69,010	\$ 71,743	4%
	TOTAL REVENUES	\$ 41,195	\$ 13,882	\$ 40,365	\$ 69,010	\$ 71,743	4%
4303	Other Supplies	\$ -	\$ 366	\$ -	\$ 8,025	\$ 8,563	7%
4305	Instructional Supplies	3,600	21,825	24,736	8,496	9,065	7%
4402	Uniforms	3,942	2,119	-	-	-	0%
	Total Supplies	\$ 7,542	\$ 24,310	\$ 24,736	\$ 16,521	\$ 17,628	7%
5130	Dues and Memberships	\$ 100	\$ -	\$ 100	\$ -	\$ -	0%
5804	Community Outreach	-	-	-	100	92	(8%)
5805	Student Outreach	-	-	322	331	306	(8%)
		-	-	-	-	-	0%
	Total Services	\$ 100	\$ -	\$ 422	\$ 431	\$ 398	(8%)
7384	Transfer out - Agency Fund	\$ -	\$ -	\$ 650	\$ -	\$ -	0%
7501	Payments to Students	200	500	-	-	-	0%
7901	Unallocated Cost	-	-	-	-	-	0%
	Total Transfers Out	\$ 200	\$ 500	\$ 650	\$ -	\$ -	0%
	TOTAL EXPENDITURES	\$ 7,842	\$ 24,810	\$ 25,808	\$ 16,953	\$ 18,026	6%
	TOTAL SURPLUS/DEFICIT	\$ 33,353	\$ (10,928)	\$ 14,557	\$ 52,058	\$ 53,717	3%

GANN LIMIT

California Community Colleges Gann Limit Worksheet Budget Year 2025-26			
DISTRICT:	SAN FRANCISCO		
DATE:	8.14.2025		
I. Appropriations Limit:			
A. Appropriations Limit		\$	154,496,159
B. Price Factor:	<u>1.0644</u>		
C. Population factor:			
1 2023-24	Second Period Actual FTES	<u>14,358.6000</u>	
2 2024-25	Second Period Actual FTES	<u>15,065.0600</u>	
	Population Change Factor	<u>1.0492</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)	\$	172,536,441
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility		<u>7,058,905</u>	
2 Temporary voter approved increases			
3 Total adjustments - increase			7,058,905
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit		\$	179,595,346
II. Appropriations Subject to Limit			
A. State Aid ¹			96,819,605
B. State Subventions ²			83,215
C. Local Property taxes			62,869,080
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			19,823,446
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			
H. Appropriations Subject to Limit		\$	179,595,346
Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.			
¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account (EPA) tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations			
² Home Owners Property Tax Relief, Timber Yield Tax, etc...			
³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.			

APPENDIX

EXHIBIT A - SCFF CALCULATIONS

San Francisco CCD

2026 Adopted Budget
SCFF

SCFF Calculation
2.30%

		Total	2.30%		2025-26	
			FTES	Rate	Total	
Base Allocation	Basic Allocation				20,529,283	
	Credit FTES: P2 Enrollment		11,533	5,416	62,461,615	
	Incarcerated Credit		10.83	7,596	82,227	
	Special Admit		219	7,596	1,659,943	
	CDCP		2,683	7,596	20,380,604	
	Non Credit		1,071	4,567	4,889,456	
	Subtotal		15,517.01			110,003,128
Non-Credit FTES						
		Total	15,517.01		110,003,128	
Supplemental Allocation			Headcount	Rate		
	Pell Grant Recipients		4,138.00	1,281	5,299,782	
	AB540 Students		620.00	1,281	794,071	
	California Promise Grant Recipients		7,785.00	1,281	9,970,712	
	Total		12,543.00			16,064,565
Student Success Allocation			Outcomes	Rate		
	All Students: Associate Degrees		810.67	2,266	1,836,685	
	Associate Degrees for Transfer		382.00	3,021	1,153,968	
	Credit Certificates		1,057.33	1,510	1,597,022	
	Nine or More CTE Units		3,222.33	755	2,433,534	
	Transfer		945.67	1,133	1,071,273	
	Transfer Level Math and English		516.33	1,510	779,880	
	Achieved Regional Living Wage		3,486.33	755	2,633,265	
	Subtotal		10,420.66			11,505,626
	Pell Grant Recipients Bonus:	Associate Degrees		194.00	1,143	221,754
		Associate Degrees for Transfer		381.67	857	327,172
		Credit Certificates		377.00	571	215,447
		Nine or More CTE Units		1,073.67	286	306,784
Transfer			423.67	429	181,588	
Transfer Level Math and English			184.33	571	105,284	
Achieved Regional Living Wage			535.00	286	152,868	
Subtotal		3,169.34			1,510,897	
California Promise Grant Recipients Bonus:	Associate Degrees		567.00	571.48	324,028	
	Associate Degrees for Transfer		273.00	761.97	208,018	
	Credit Certificates		613.67	380.99	233,799	
	Nine or More CTE Units		1,741.33	190.49	331,711	
	Transfer		599.00	285.73	171,155	
	Transfer Level Math and English		241.67	380.99	92,073	
	Achieved Regional Living Wage		1,037.67	190.49	197,669	
	Subtotal		5,073.34			1,558,453
		Total	18,663.34		14,574,976	
		Total SCFF before Hold Harmless			140,642,668	
		Hold Harmless Funding			26,069,040	
		Total Computation Revenues 2025-26			166,711,708	

EXHIBIT B - SECTIONS BY ACADEMIC YEAR

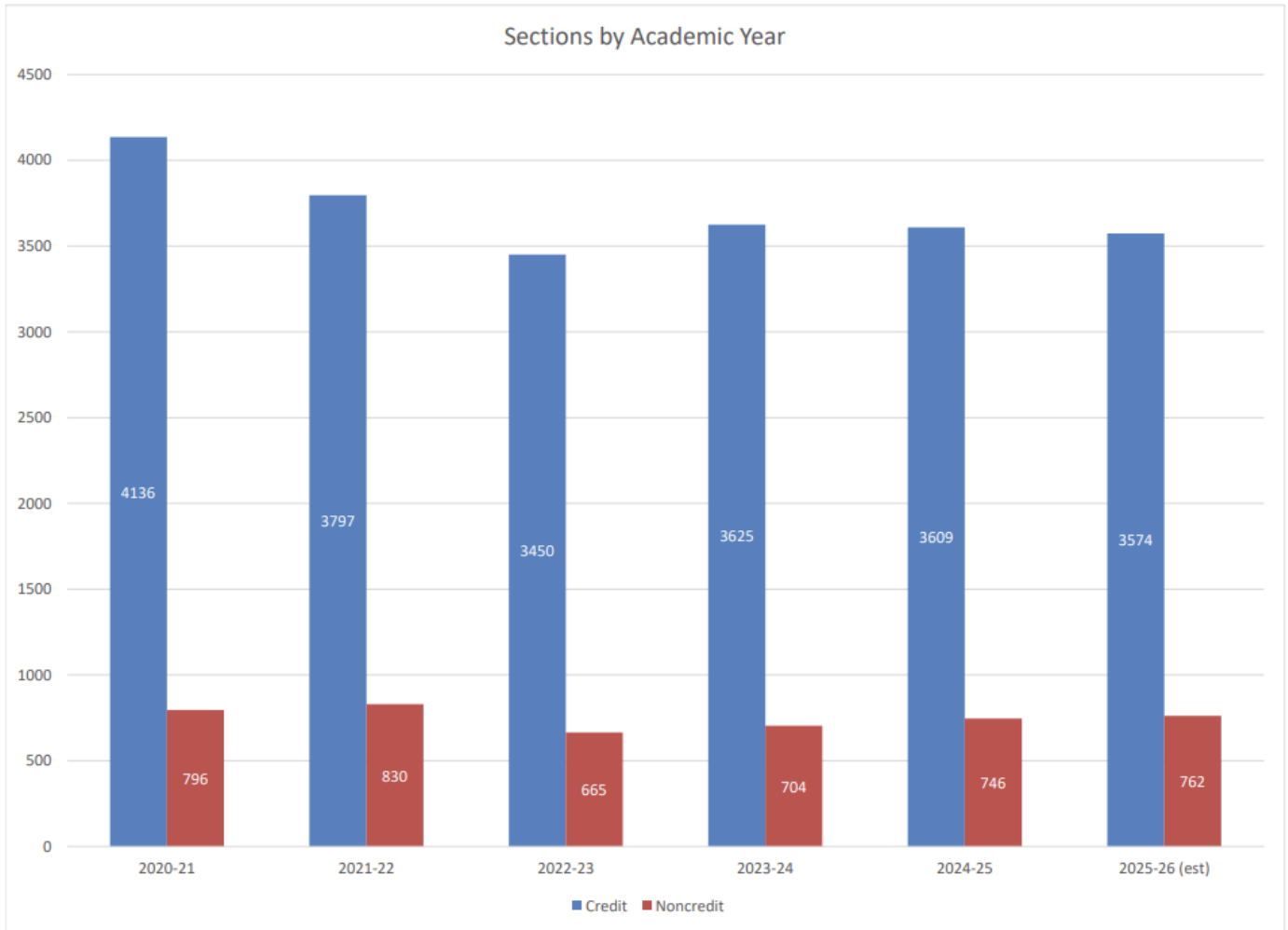


EXHIBIT C - SECTIONS BY ACADEMIC YEAR – CREDIT

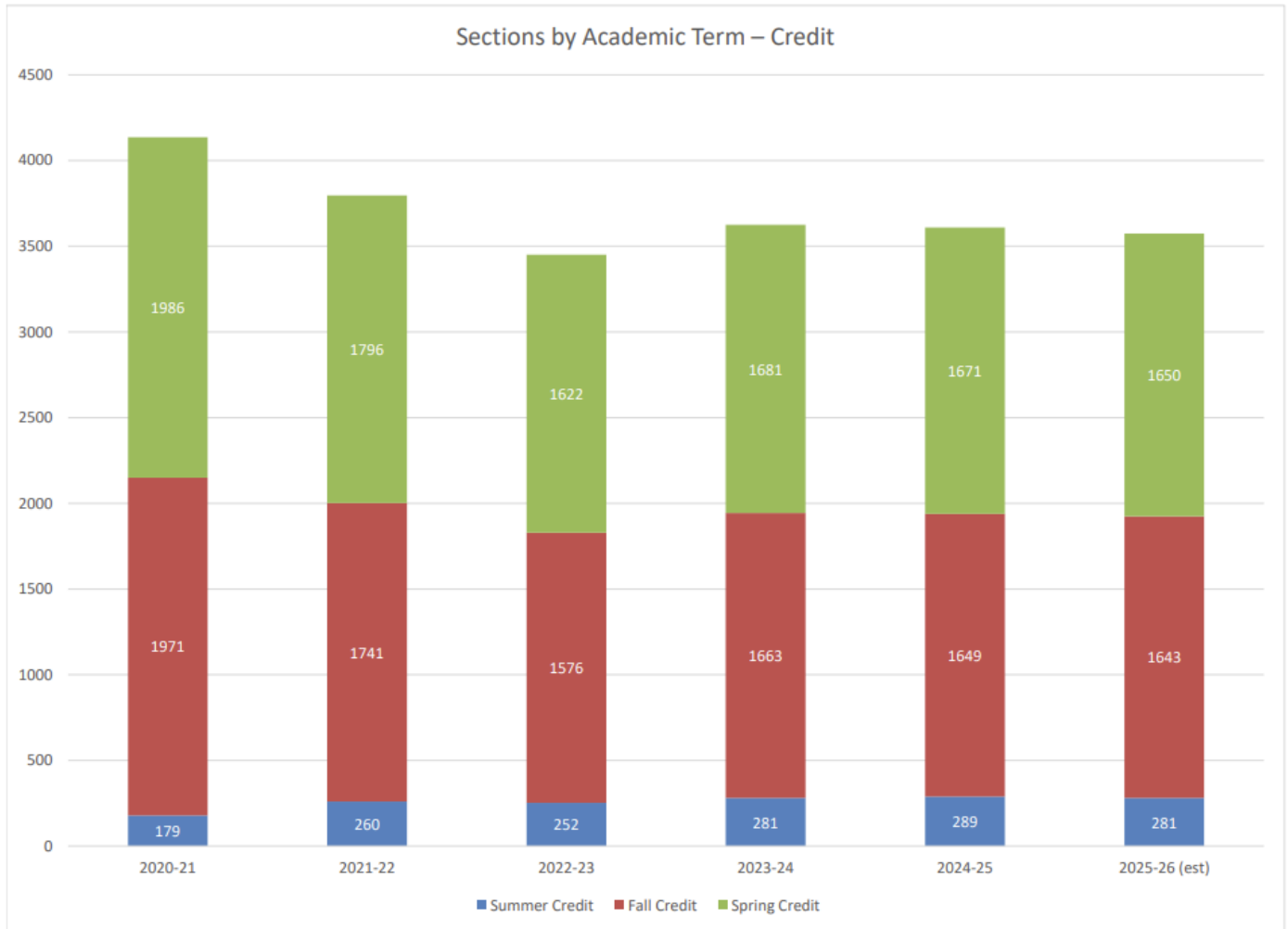


EXHIBIT D - SECTIONS BY ACADEMIC TERM – NONCREDIT

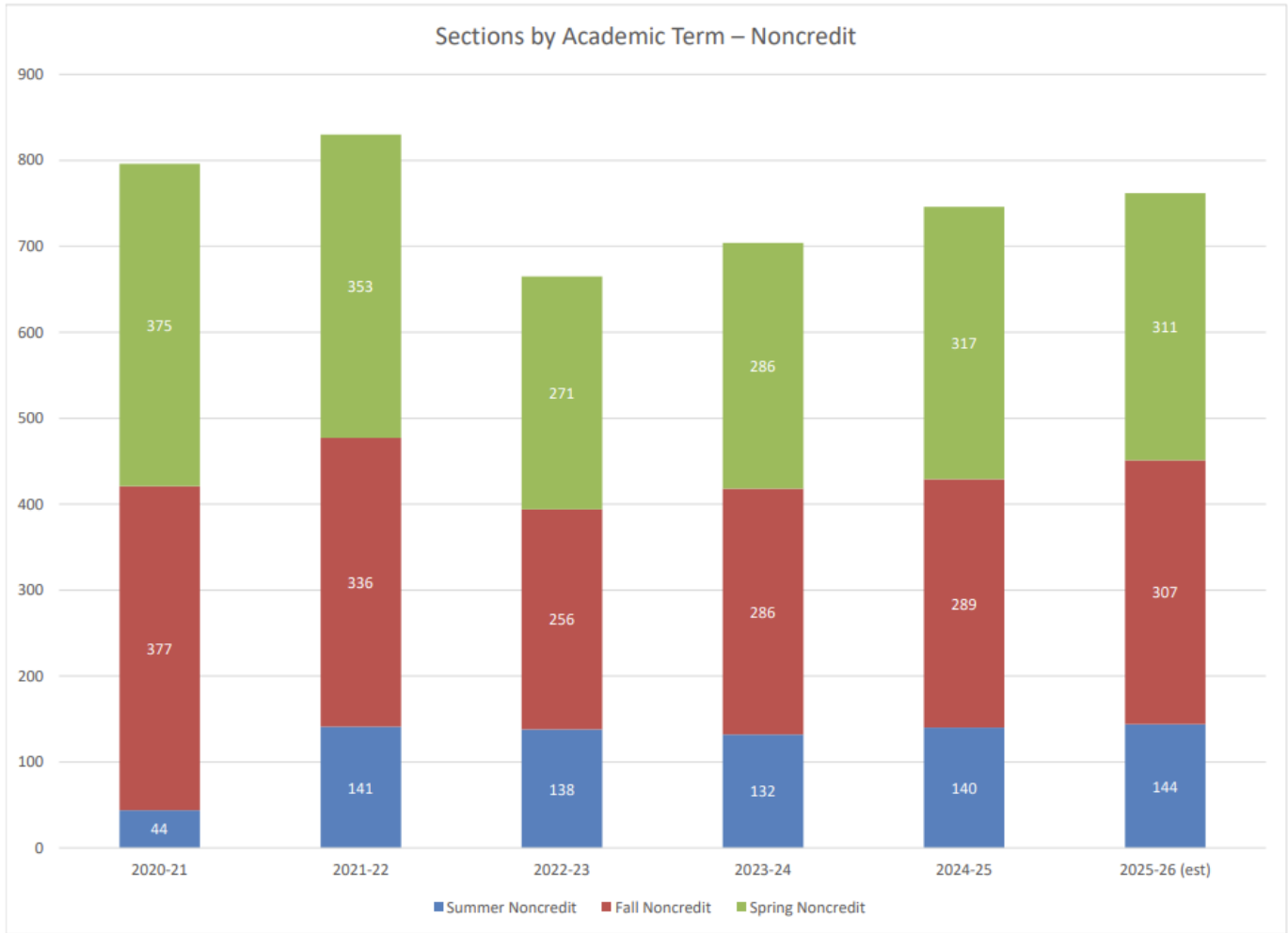


EXHIBIT E - CREDIT HEADCOUNT BY TERM

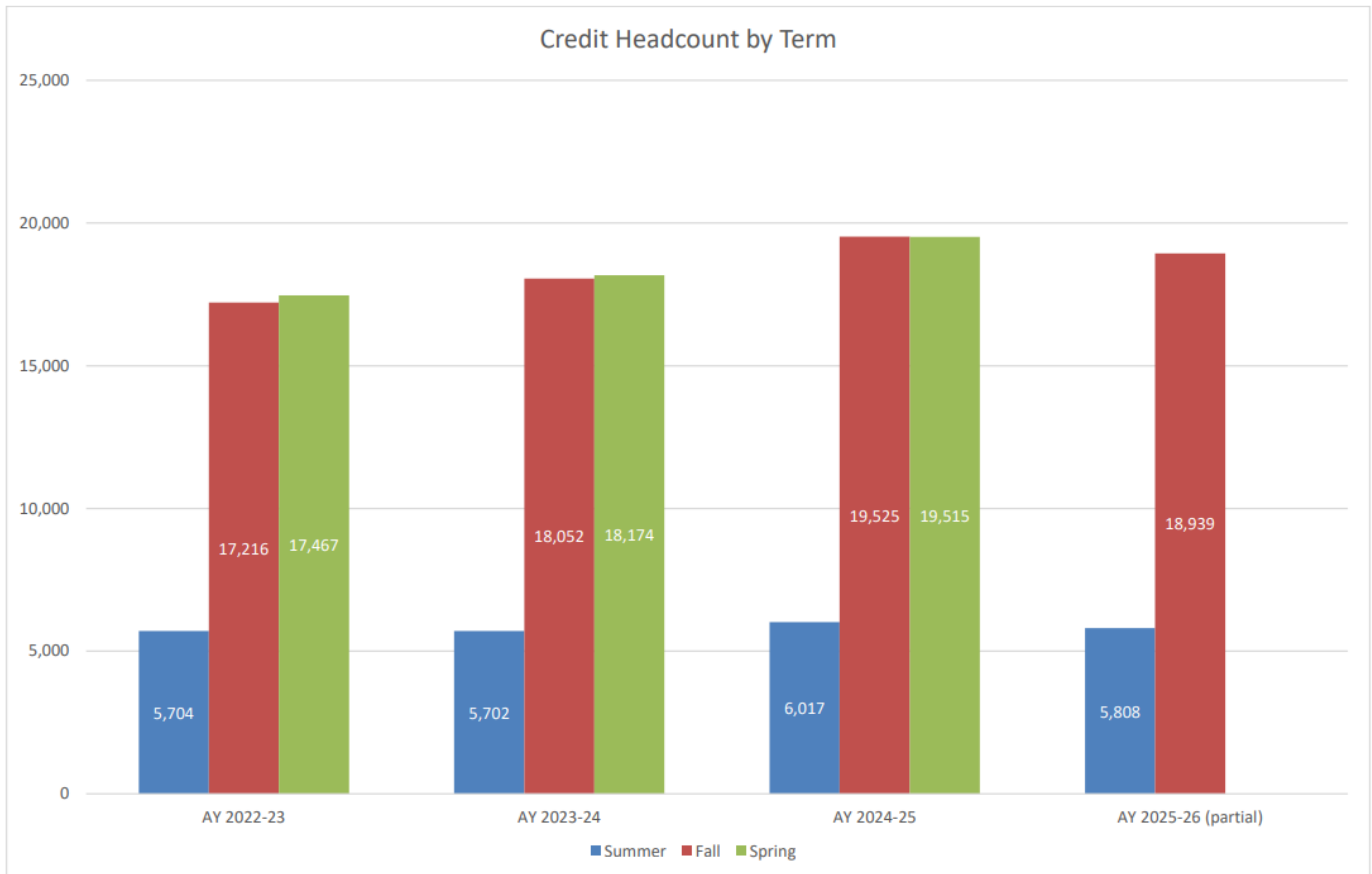


EXHIBIT F - NONCREDIT HEADCOUNT BY TERM

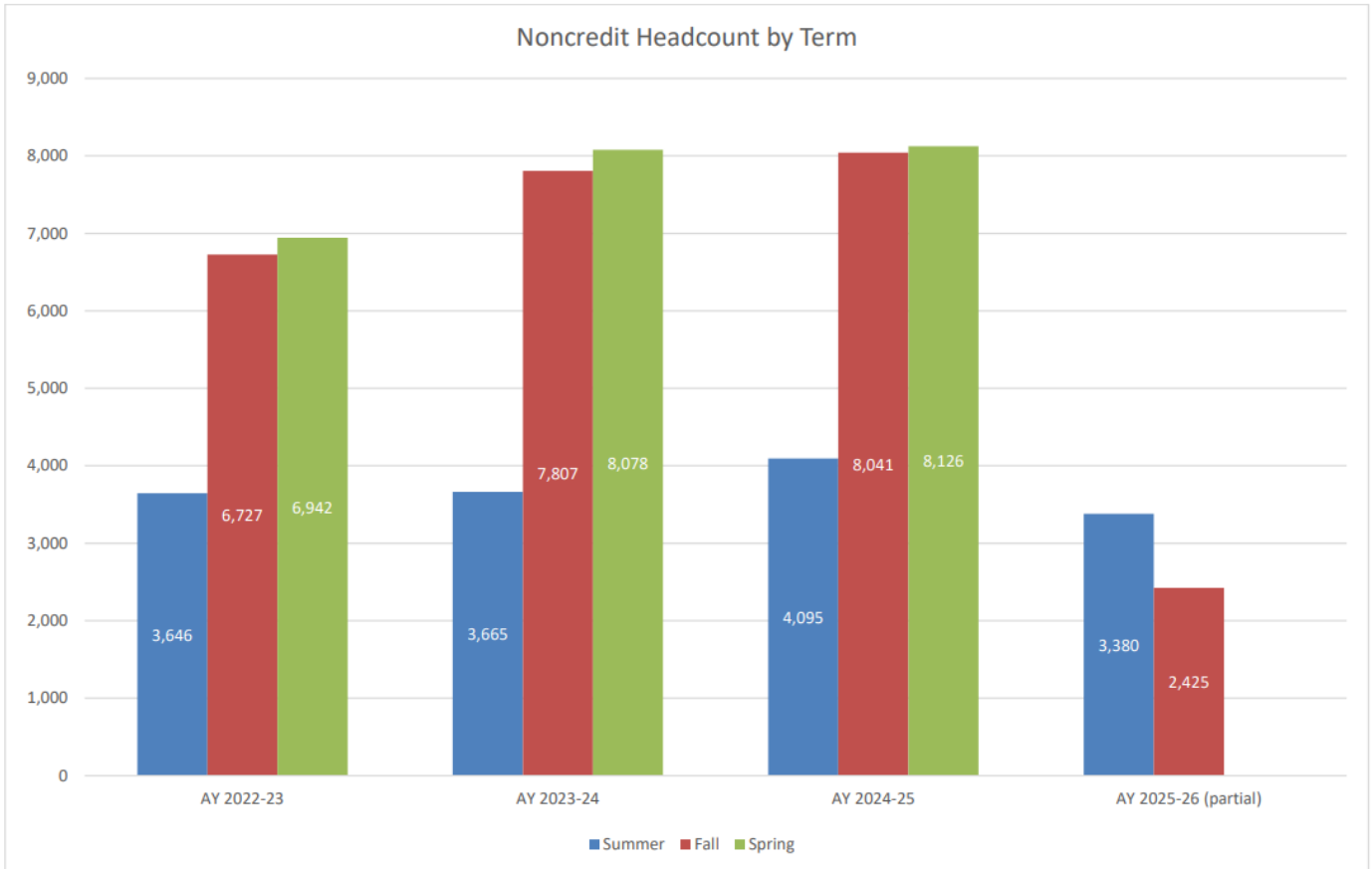


EXHIBIT G - FTES FUNDING SUMMARY

AY	CREDIT (Resident Only)	% Increase/ Decrease	NONCREDIT	% Increase/ Decrease	NONCREDIT CDCP	% Increase/ Decrease	Total FTES	% Increase/ Decrease
2017-18	16031	14%	1735	2%	4542	-4%	22309	9%
2018-19	16647	4%	1572	-9%	4072	-10%	22291	0%
2019-20	14996	-10%	1357	-14%	3612	-11%	19965	-10%
2020-21	12447	-17%	327	-76%	1045	-71%	13819	-31%
2021-22	11321	-9%	638	95%	2571	146%	14530	5%
2022-23	10355	-9%	502	-21%	2651	3%	13508	-7%
2023-24	12121	17%	1099	119%	2492	-6%	15714	16%
2024-25	11594	-4%	1040	-5%	2605	5%	15309	-3%
2025-26	11942	3%	1071	3%	2683	3%	15768	3%

Notes: FTES includes flex factor; excludes non-residents from Credit and Total FTES; each pandemic year entailed different calculations as allowable by state provisions -- these should not be directly compared; 2025-26 data is estimated

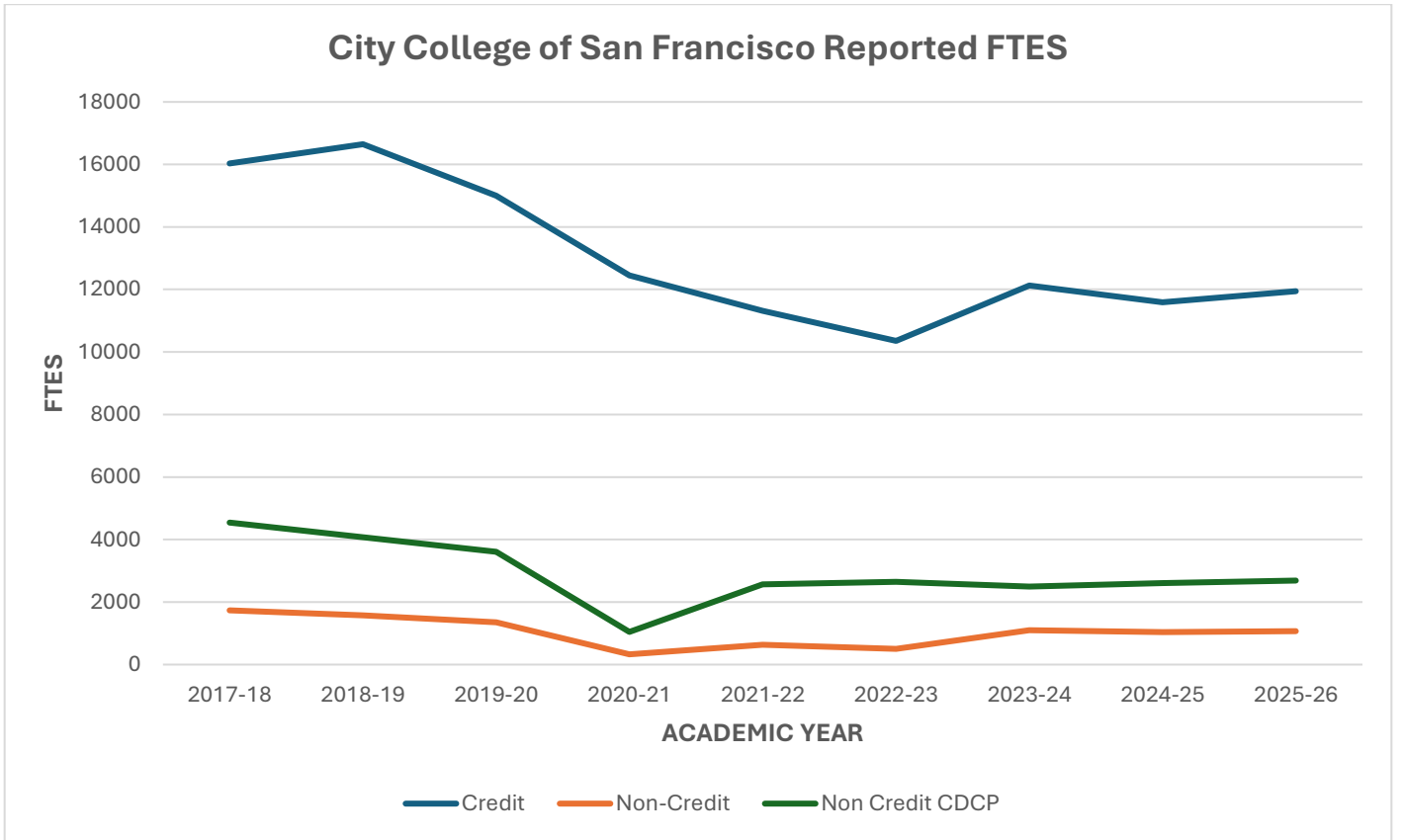


EXHIBIT H – FUNDS DESCRIPTIONS

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 expenditures do 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 child care and early education services provided by the District. At City College of San Francisco (CCSF), this fund plays a central role in supporting student-parents, faculty, and the broader community by maintaining high-quality, developmentally appropriate child development programs on campus.

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

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

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

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. 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 in particular 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 instit

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.