

CCSF 2021-22 Year End Projection

DRAFT	Adopted Budget											Year End Projection	YEP from Adoption	
	2021-22	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22**	3/31/2022			2021-22
Actuals as of March 31, 2022	3.24.22 Board Report													
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ 88,665,442	\$ 4,820,575	\$ 4,793,574	\$ 13,871,011	\$ 6,061,387	\$ 6,075,220	\$ 10,776,682	\$ 4,849,110	\$ -	\$ 18,851,519	\$ 70,099,078	\$ 88,665,442	\$ -	
Local	\$ 73,731,539	\$ 1,665,874	\$ 8,301,650	\$ (539,804)	\$ 797,720	\$ 771,514	\$ 27,832,110	\$ 2,862,568	\$ 854,489	\$ 1,674,693	\$ 44,220,814	\$ 70,412,068	\$ (3,319,471)	
Transfer In	\$ 3,619,607	\$ 3,000,000	\$ -	\$ 45,743	\$ 453	\$ 832	\$ 37,086	\$ (7,311)	\$ -	\$ 4,132	\$ 3,080,935	\$ 4,163,951	\$ 544,344	
Parcel Tax	\$ 19,912,730	\$ 99	\$ 19	\$ -	\$ -	\$ -	\$ 9,640,467	\$ 3,168	\$ 6,772	\$ -	\$ 9,650,525	\$ 19,934,937	\$ 22,207	
8xxx Total Revenue	\$ 185,929,318	\$ 9,486,548	\$ 13,095,243	\$ 13,376,950	\$ 6,859,560	\$ 6,847,566	\$ 48,286,345	\$ 7,707,535	\$ 861,261	\$ 20,530,344	\$ 127,051,352	\$ 183,176,398	\$ (2,752,920)	
1xxx Certificated Salaries														
1100 Faculty - FT School/LT Subs	\$ 36,109,005	\$ -	\$ 3,611,005	\$ 3,575,367	\$ 3,544,933	\$ 3,529,679	\$ 3,520,211	\$ 3,472,273	\$ 3,471,857	\$ 3,461,267	\$ 28,186,592	\$ 36,994,902	\$ (885,897)	
1210 Administrators	\$ 5,457,062	\$ 422,730	\$ 454,905	\$ 422,191	\$ 517,116	\$ 475,969	\$ 429,391	\$ 457,517	\$ 457,528	\$ 471,838	\$ 4,109,184	\$ 5,444,603	\$ 12,460	
1220-1280 FT Non-teaching School	\$ 10,845,518	\$ -	\$ 917,404	\$ 905,656	\$ 912,531	\$ 903,483	\$ 895,190	\$ 865,714	\$ 881,703	\$ 879,247	\$ 7,160,928	\$ 9,398,718	\$ 1,446,800	
1300 Faculty - Part-time (includes all 13xx)	\$ 10,135,912	\$ 1,249,869	\$ 1,166,057	\$ 1,202,403	\$ 1,221,230	\$ 1,184,015	\$ 1,139,542	\$ 1,066,192	\$ 1,156,214	\$ 1,288,247	\$ 10,673,769	\$ 14,231,692	\$ (4,095,780)	
1400 Admin/Non-teaching PT/Stipends	\$ 1,136,822	\$ 94,080	\$ 150,160	\$ 144,753	\$ 148,375	\$ 147,493	\$ 238,134	\$ 158,542	\$ 175,521	\$ 152,642	\$ 1,409,700	\$ 1,879,599	\$ (472,777)	
Total Certificated Salaries	\$ 63,684,319	\$ 1,766,679	\$ 6,299,531	\$ 6,250,370	\$ 6,344,185	\$ 6,240,639	\$ 6,222,468	\$ 6,020,238	\$ 6,142,823	\$ 6,253,241	\$ 51,540,173	\$ 67,949,514	\$ (4,265,195)	
2xxx Classified Salaries														
2100 FT Regular	\$ 32,948,046	\$ 2,333,730	\$ 2,689,514	\$ 2,709,057	\$ 4,041,043	\$ 2,712,992	\$ 2,671,592	\$ 2,725,372	\$ 2,513,314	\$ 2,380,383	\$ 24,776,996	\$ 32,315,854	\$ 632,192	
2200 FT Instructional Aides	\$ 2,509,936	\$ 157,804	\$ 237,469	\$ 177,613	\$ 355,838	\$ 236,011	\$ 224,778	\$ 215,611	\$ 232,155	\$ 226,437	\$ 2,063,716	\$ 2,751,621	\$ (241,685)	
2300 Classified Temp/OT (includes all 23xx)	\$ 135,712	\$ 190,475	\$ 224,992	\$ 257,466	\$ 367,523	\$ 217,621	\$ 199,797	\$ 189,021	\$ 191,073	\$ 217,462	\$ 2,055,431	\$ 2,740,574	\$ (2,604,862)	
2400 Instructional Aides Non-reg Temp	\$ 497,789	\$ 19,139	\$ 34,629	\$ 47,333	\$ 71,476	\$ 47,220	\$ 42,495	\$ 31,023	\$ 46,571	\$ 46,539	\$ 386,424	\$ 515,232	\$ (17,443)	
2800 Contractual Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ 78	\$ (78)	
Total Classified Salaries	\$ 36,091,482	\$ 2,701,148	\$ 3,186,604	\$ 3,191,469	\$ 4,835,879	\$ 3,213,922	\$ 3,138,662	\$ 3,161,027	\$ 2,983,113	\$ 2,870,821	\$ 29,282,645	\$ 38,323,360	\$ (2,231,878)	
3xxx Benefits														
3100 STRS	\$ 10,745,451	\$ 685,671	\$ 831,488	\$ 822,468	\$ 825,317	\$ 556,640	\$ 828,044	\$ 794,746	\$ 810,270	\$ 818,365	\$ 6,973,009	\$ 9,297,345	\$ 1,448,106	
3200 PERS	\$ 531,983	\$ 27,305	\$ 32,985	\$ 30,863	\$ 47,625	\$ 32,784	\$ 31,238	\$ 26,173	\$ 24,398	\$ 24,152	\$ 277,524	\$ 370,031	\$ 161,951	
3300 OASDI/Medicare	\$ 3,949,608	\$ 276,238	\$ 314,830	\$ 308,105	\$ 423,633	\$ 301,887	\$ 295,627	\$ 303,552	\$ 298,712	\$ 291,772	\$ 2,814,356	\$ 3,752,475	\$ 197,133	
3400 Health/Dental/Life (includes all 34xx)	\$ 26,319,823	\$ 1,772,696	\$ 1,875,565	\$ 1,966,735	\$ 2,165,166	\$ 2,001,087	\$ 1,920,642	\$ 1,991,027	\$ 1,168,714	\$ 1,156,859	\$ 16,018,491	\$ 26,337,292	\$ (17,469)	
3500 SUI	\$ 618,942	\$ 87,303	\$ 43,424	\$ 43,370	\$ 51,933	\$ 42,972	\$ 43,002	\$ 40,845	\$ 41,279	\$ 41,586	\$ 435,714	\$ 580,952	\$ 37,990	
3600 WC/OPEB (includes all 36xx)	\$ 3,586,380	\$ 199,229	\$ 211,378	\$ 210,610	\$ 255,071	\$ 209,658	\$ 209,008	\$ 199,060	\$ 200,805	\$ 201,955	\$ 1,896,774	\$ 2,529,032	\$ 1,057,348	
3700 SF Retirement	\$ 7,484,353	\$ 543,386	\$ 652,777	\$ 654,342	\$ 989,398	\$ 651,182	\$ 635,605	\$ 609,386	\$ 601,784	\$ 595,765	\$ 5,933,625	\$ 7,911,500	\$ (427,147)	
Total Benefits	\$ 53,236,539	\$ 3,591,828	\$ 3,962,447	\$ 4,036,493	\$ 4,758,143	\$ 3,796,210	\$ 3,963,166	\$ 3,964,789	\$ 3,145,962	\$ 3,130,454	\$ 34,349,492	\$ 50,778,627	\$ 2,457,912	
4xxx Supplies														
4100 Books	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343	
4300 Supplies	\$ 785,024	\$ 1,604	\$ 22,452	\$ 46,634	\$ 31,735	\$ 37,800	\$ 19,138	\$ 41,208	\$ 61,149	\$ 30,443	\$ 292,163	\$ 389,551	\$ 395,473	
4400 Uniforms	\$ 27,607	\$ -	\$ -	\$ 7,700	\$ -	\$ 2,524	\$ 2,830	\$ -	\$ 2,878	\$ 5,864	\$ 21,796	\$ 29,061	\$ (1,454)	
Total Supplies	\$ 812,974	\$ 1,604	\$ 22,452	\$ 54,334	\$ 31,735	\$ 40,324	\$ 21,968	\$ 41,208	\$ 64,027	\$ 36,307	\$ 313,959	\$ 418,612	\$ 394,363	
5xxx Services														
5100 Consulting/Services	\$ 5,077,370	\$ 193,403	\$ 168,207	\$ 170,280	\$ 188,835	\$ 147,926	\$ 220,052	\$ 220,113	\$ 118,757	\$ 111,757	\$ 1,539,330	\$ 2,052,439	\$ 3,024,931	
5200 Travel	\$ 146,555	\$ 200	\$ 1,582	\$ 6,530	\$ 1,339	\$ 6,773	\$ 1,398	\$ 16,955	\$ 4,307	\$ 6,373	\$ 45,457	\$ 60,609	\$ 85,946	
5300 Postage	\$ 15,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,269	
5400 Insurance	\$ 6,769,480	\$ 2,923,978	\$ -	\$ 23,807	\$ -	\$ 26,428	\$ -	\$ -	\$ -	\$ -	\$ 2,974,213	\$ 5,948,426	\$ 821,054	
5500 Utilities	\$ 3,020,316	\$ 82	\$ 51,730	\$ 53,114	\$ 47,932	\$ 42,783	\$ 35,775	\$ 93,165	\$ 30,542	\$ 105,648	\$ 450,770	\$ 3,020,316	\$ 0	
5600 Leases/Maint/Repair	\$ 4,839,210	\$ 603,896	\$ 786,478	\$ 553,142	\$ 211,165	\$ 424,966	\$ 170,357	\$ 208,035	\$ 324,490	\$ 347,810	\$ 3,630,338	\$ 5,500,007	\$ (660,797)	
5700 Legal	\$ 741,436	\$ -	\$ 112,271	\$ 18,880	\$ 16,883	\$ 28,046	\$ 24,925	\$ 54,120	\$ 647	\$ 131,309	\$ 387,081	\$ 516,109	\$ 225,327	
5800 Printing/Advertising	\$ 271,316	\$ -	\$ 13,395	\$ 240	\$ 19,908	\$ 5,533	\$ 1,590	\$ 2,844	\$ 17,881	\$ 10,965	\$ 72,356	\$ 96,475	\$ 174,841	
5900 Fees/Other	\$ 438,430	\$ 1,543,978	\$ 36,094	\$ 48,956	\$ 18,013	\$ 40,074	\$ 49,663	\$ 52,903	\$ 16,321	\$ 17,485	\$ 1,823,487	\$ 1,973,556	\$ (1,535,126)	
Total Services	\$ 21,319,382	\$ 5,265,536	\$ 1,169,757	\$ 874,949	\$ 504,074	\$ 722,529	\$ 503,760	\$ 638,135	\$ 512,945	\$ 731,347	\$ 10,923,033	\$ 19,167,937	\$ 2,151,446	
6xxx Equipment														
6100 Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6300 Books/Media	\$ 110,505	\$ -	\$ 210	\$ 1,068	\$ 2,041	\$ 13,167	\$ 46,985	\$ 2,719	\$ 1,175	\$ 1,000	\$ 68,364	\$ 91,152	\$ 19,352	
6400 Furniture/Fixtures	\$ 29,980	\$ -	\$ 5,292	\$ -	\$ -	\$ 9,443	\$ -	\$ 4,882	\$ -	\$ 10,957	\$ 30,574	\$ 40,765	\$ (10,786)	
Total Equipment	\$ 140,484	\$ -	\$ 5,502	\$ 1,068	\$ 2,041	\$ 22,610	\$ 46,985	\$ 7,601	\$ 1,175	\$ 11,957	\$ 98,938	\$ 131,918	\$ 8,567	
7xxx Transfers Out	\$ 10,216,167	\$ 142,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,193,853	\$ -	\$ -	\$ 8,335,957	\$ 10,216,167	\$ -	
Total Expenditures	\$ 185,501,349	\$ 13,468,899	\$ 14,646,292	\$ 14,408,683	\$ 16,476,057	\$ 14,036,234	\$ 13,897,009	\$ 22,026,851	\$ 12,850,045	\$ 13,034,127	\$ 134,844,197	\$ 186,986,134	\$ (3,809,736)	
Projected Year End Balance														
Average Monthly Expenditures														

Notes:

- o 7xxx Transfers Out Jan: Board Designated Reserve for Contingency
- o Transfers In Sep for \$48,023: F & A Recoveries
- o Transfers In Aug for \$175,237: Contract Ed/Continuing Ed
- o Reduction of \$3.3m GF revenue (P1 increase to deficit factor)
- o Transfers In July for \$3,000,000: HEERF
- o 5900 Fees/Other July for \$1,541,224: Free City College Refund for FY20
- o 7xxx Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21
- o State covered STRS (account 3109 and 8699) in the amount of \$7,917,457 not included
- o 5800 increase to \$271,316 to cover \$100,000 Intercollegiate Athletics (U-7770-8531-0800-5).
- o 3400 adjustment based on YTD monthly avg. with OPEB

*Data run 4/5/22