

CCSF 2021-22 Year End Projection

	Adopted Budget 2021-22	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	5/31/22			
May DRAFT																
8xxx Total Revenue	\$ 185,929,318	\$ 9,486,548	\$ 12,994,090	\$ 13,313,185	\$ 6,838,566	\$ 6,957,183	\$ 48,496,308	\$ 10,683,392	\$ 8,078,035	\$ 13,449,679	\$ 28,769,358	\$ 9,301,410	\$ 168,357,734	\$ 186,496,869	\$ 566,551	
1xxx Certified 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	\$ 3,468,727	\$ 3,448,766	\$ 35,104,085	\$ 36,859,289	\$ (750,284)	
1210 Administrators	\$ 5,457,062	\$ 422,730	\$ 454,905	\$ 422,191	\$ 517,116	\$ 475,969	\$ 429,391	\$ 457,517	\$ 457,528	\$ 471,838	\$ 551,783	\$ 462,268	\$ 5,123,236	\$ 5,588,984	\$ (131,922)	
1220-1280 FT Non-teaching School	\$ 10,845,518	\$ -	\$ 917,404	\$ 926,487	\$ 912,531	\$ 903,483	\$ 895,190	\$ 865,714	\$ 881,703	\$ 879,271	\$ 876,640	\$ 876,640	\$ 8,937,670	\$ 9,354,554	\$ (4,259,583)	\$ 1,460,964
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	\$ 1,247,935	\$ 1,274,166	\$ 13,195,870	\$ 14,395,495	\$ (4,299,583)	\$ (4,299,583)
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	\$ 152,851	\$ 150,696	\$ 218,013	\$ 1,778,618	\$ 1,940,311	\$ (161,693)	\$ (161,693)
Total Certified Salaries	\$ 63,684,319	\$ 1,766,679	\$ 6,299,531	\$ 6,271,201	\$ 6,344,185	\$ 6,240,639	\$ 6,222,468	\$ 6,020,238	\$ 6,142,823	\$ 6,253,450	\$ 6,298,412	\$ 6,279,853	\$ 64,139,478	\$ 68,168,532	\$ (4,468,313)	\$ (4,468,313)
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	\$ 3,960,811	\$ 2,425,390	\$ 31,163,197	\$ 33,996,215	\$ (2,833,018)	\$ (2,833,018)
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	\$ 325,600	\$ 219,433	\$ 2,608,809	\$ 2,845,973	\$ (237,164)	\$ (237,164)
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	\$ 296,191	\$ 200,802	\$ 2,552,424	\$ 2,784,462	\$ (232,038)	\$ (232,038)
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	\$ 69,760	\$ 45,431	\$ 501,615	\$ 547,217	\$ (45,602)	\$ (45,602)
2800 Contractual Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 4,652,422	\$ 2,891,056	\$ 36,826,723	\$ 40,173,948	\$ (3,357,225)	\$ (3,357,225)
3xxx Benefits																
3100 STRS	\$ 10,745,451	\$ 685,671	\$ 831,488	\$ 825,405	\$ 825,523	\$ 556,846	\$ 828,044	\$ 794,746	\$ 810,270	\$ 814,471	\$ 821,117	\$ 828,789	\$ 8,622,370	\$ 9,406,222	\$ (783,852)	\$ (783,852)
3200 PERS	\$ 531,983	\$ 27,305	\$ 32,985	\$ 30,863	\$ 47,625	\$ 32,784	\$ 31,238	\$ 24,152	\$ 24,398	\$ 24,152	\$ 37,179	\$ 25,819	\$ 340,522	\$ 371,478	\$ (30,956)	\$ (30,956)
3300 OASDI/Medicare	\$ 3,949,608	\$ 276,238	\$ 314,830	\$ 308,345	\$ 423,633	\$ 301,887	\$ 295,627	\$ 303,552	\$ 298,712	\$ 291,519	\$ 411,563	\$ 293,463	\$ 3,519,369	\$ 3,839,312	\$ (319,943)	\$ (319,943)
3400 Health/Dental/Life (includes all 34xx)	\$ 26,319,823	\$ 1,772,696	\$ 1,875,565	\$ 1,968,762	\$ 2,165,166	\$ 2,001,087	\$ 1,920,842	\$ 1,991,027	\$ 2,038,860	\$ 1,986,914	\$ 2,179,252	\$ 1,151,175	\$ 21,051,146	\$ 25,937,292	\$ (4,886,146)	\$ (4,886,146)
3500 SUI	\$ 816,942	\$ 87,303	\$ 43,424	\$ 43,457	\$ 51,933	\$ 42,972	\$ 43,032	\$ 40,845	\$ 41,279	\$ 41,481	\$ 48,144	\$ 41,999	\$ 526,849	\$ 574,744	\$ (47,895)	\$ (47,895)
3600 WC/OPEB (includes all 36xx)	\$ 3,588,380	\$ 189,229	\$ 211,378	\$ 211,056	\$ 295,071	\$ 209,658	\$ 209,008	\$ 199,060	\$ 200,805	\$ 201,557	\$ 240,786	\$ 203,422	\$ 2,341,030	\$ 2,553,851	\$ (212,821)	\$ (212,821)
3700 SF Retirement	\$ 7,484,353	\$ 543,386	\$ 652,777	\$ 654,342	\$ 989,398	\$ 651,182	\$ 635,605	\$ 609,386	\$ 601,784	\$ 595,765	\$ 898,774	\$ 598,256	\$ 7,430,655	\$ 8,106,169	\$ (675,514)	\$ (675,514)
Total Benefits	\$ 53,236,539	\$ 3,591,828	\$ 3,962,447	\$ 4,042,230	\$ 4,758,349	\$ 3,796,416	\$ 3,963,166	\$ 3,964,789	\$ 4,016,108	\$ 3,955,869	\$ 4,637,815	\$ 3,142,923	\$ 43,831,940	\$ 50,789,068	\$ (6,957,128)	\$ (6,957,128)
4xxx Supplies																
4100 Books	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	\$ 72	\$ -	\$ -
4300 Supplies	\$ 786,024	\$ 1,604	\$ 22,452	\$ 46,634	\$ 31,735	\$ 37,800	\$ 19,138	\$ 41,208	\$ 50,623	\$ 30,520	\$ 64,677	\$ 77,884	\$ 424,275	\$ 462,845	\$ (38,570)	\$ (38,570)
4400 Uniforms	\$ 27,607	\$ -	\$ -	\$ 7,700	\$ -	\$ 2,524	\$ 2,830	\$ -	\$ 2,878	\$ 5,864	\$ 12,450	\$ 9,313	\$ 43,559	\$ 47,519	\$ (4,000)	\$ (4,000)
Total Supplies	\$ 812,974	\$ 1,604	\$ 22,452	\$ 54,334	\$ 31,735	\$ 40,324	\$ 21,968	\$ 41,208	\$ 53,501	\$ 36,384	\$ 77,199	\$ 87,197	\$ 467,906	\$ 510,436	\$ (42,530)	\$ (42,530)
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	\$ 254,268	\$ 204,715	\$ 1,998,313	\$ 2,179,977	\$ (181,664)	\$ (181,664)
5200 Travel	\$ 146,555	\$ 200	\$ 1,582	\$ 6,530	\$ 1,339	\$ 6,773	\$ 1,398	\$ 16,955	\$ 12,199	\$ 7,268	\$ 5,245	\$ 3,571	\$ 63,060	\$ 68,793	\$ (5,733)	\$ (5,733)
5300 Postage	\$ 15,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,269	\$ -	\$ -
5400 Insurance	\$ 6,769,480	\$ 2,923,978	\$ -	\$ 23,807	\$ -	\$ 26,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,640	\$ 5,087,853	\$ 5,550,385	\$ (462,532)	\$ (462,532)
5500 Utilities	\$ 3,020,316	\$ 82	\$ 51,730	\$ 53,205	\$ 47,932	\$ 42,863	\$ 35,859	\$ 83,165	\$ 30,542	\$ 105,648	\$ 878,352	\$ 100,703	\$ 1,430,080	\$ 1,560,087	\$ (129,007)	\$ (129,007)
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	\$ 385,356	\$ 190,498	\$ 4,206,192	\$ 4,588,573	\$ (382,381)	\$ (382,381)
5700 Legal	\$ 741,436	\$ -	\$ 112,271	\$ 18,880	\$ 16,883	\$ 28,046	\$ 24,925	\$ 54,120	\$ 647	\$ 131,309	\$ 61,806	\$ 116,721	\$ 565,608	\$ 617,027	\$ (51,419)	\$ (51,419)
5800 Printing/Advertising	\$ 271,316	\$ -	\$ 13,395	\$ 240	\$ 19,908	\$ 5,533	\$ 1,990	\$ 2,844	\$ 17,881	\$ 10,965	\$ 971	\$ 315	\$ 73,642	\$ 80,337	\$ (6,695)	\$ (6,695)
5900 Fees/Other	\$ 438,430	\$ 1,543,978	\$ 36,094	\$ 48,956	\$ 18,013	\$ 40,074	\$ 49,663	\$ 52,903	\$ 21,881	\$ 27,431	\$ 42,803	\$ 16,436	\$ 1,898,032	\$ 2,070,580	\$ (172,548)	\$ (172,548)
Total Services	\$ 21,319,382	\$ 5,265,536	\$ 1,169,757	\$ 876,040	\$ 904,074	\$ 722,609	\$ 503,844	\$ 635,135	\$ 526,197	\$ 742,188	\$ 1,628,801	\$ 2,746,599	\$ 16,322,780	\$ 16,715,760	\$ (392,980)	\$ (392,980)
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	\$ (27,248)	\$ 17,785	\$ 58,901	\$ 64,256	\$ (5,355)	\$ (5,355)
6400 Furniture/Fixtures	\$ 29,980	\$ -	\$ 5,292	\$ -	\$ -	\$ 9,443	\$ -	\$ 4,882	\$ -	\$ 10,957	\$ 55,639	\$ 14,239	\$ 100,452	\$ 109,584	\$ (8,132)	\$ (8,132)
	\$ -	\$ -	\$ 5,502	\$ 1,068	\$ 2,041	\$ 22,810	\$ 46,985	\$ 7,601	\$ 1,175	\$ 11,957	\$ 28,391	\$ 32,024	\$ 169,353	\$ 173,840	\$ (4,487)	\$ (4,487)
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	\$ 14,435,342	\$ 16,476,263	\$ 14,036,520	\$ 13,897,093	\$ 22,026,851	\$ 13,722,917	\$ 13,870,669	\$ 17,323,040	\$ 15,179,652	\$ 169,083,538	\$ 186,747,848	\$ (16,664,310)	\$ (16,664,310)
Projected Year End Balance														\$ (251,979)		
Average Monthly Expenditures																

Notes: 7xxx Transfers Out Jan: Board Designated Reserve for Contingency
 o Transfers In Sep for 548,023: F & A Recoveries
 o Transfers In Aug for 5175,237: Contract Ed/Continuing Ed
 o Reduction of \$3.3m GF Revenue (P1 increase to deficit factor)

o Transfers In July for \$3,000,000: HEIRP
 o 5900 Fees/Other July for \$3,541,224: Free City College Refund for FY20
 o 7xxx Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21
 o Addition of \$2.8m revenue (SF Controller Certification 4.11.22)

o State covered STRS (account 3109 and 8699) in the amount of \$7,917,457 not included
 o \$800 increase to 5271,316 to cover \$100,000 intercollegiate Athletics (U-7770-8531-0800-5).
 o 3400 adjustment based on YTD monthly avg. with OPEB

*Data run 6/14/22