SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-24

UNRESTRICTED GENERAL FUND + PARCEL TAX
REVENUE AND EXPENDITURE REPORT DETAIL

ACCOUNT	ACCOUNT TITLE	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTION BUDGET 2022-23	TENTATIVE BUDGET 2023-24	% CHANGE
STATE REVENUES							
8590	Other CDE Revenues	990,905	990,906	-	2,360,166	-	-100.0%
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(197,435)	(1,862,853)	-	-100.0%
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	138,057	140,000	140,000	0.0%
8611	State General Apportionment	77,401,343	48,230,908	47,355,730	60,497,005	68,287,235	12.9%
8612	Apprenticeship Allow	366,870	366,052	384,809	400,000	400,000	0.0%
8618	Part time Faculty Allocation	385,770	476,522	514,299	525,000	530,000	1.0%
8630	EPA Revenues	10,810,413	32,536,173	39,349,074	30,273,600	30,241,583	-0.1%
8671	Homeowner's Prop Tax Relief	89,135	76,527	84,510	90,054	83,215	-7.6%
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,513,494	3,500,000	3,500,000	0.0%
8691	ST Mandated Costs	645,930	619,747	619,970	620,000	620,000	0.0%
8699	Other Misc ST Revenues	-	7,917,457	8,899,240	-	-	-
State Revenues Total		**91,902,778**	**93,190,555**	**100,661,748**	**96,542,972**	**103,802,033**	**7.5%**
LOCAL REVENUES							
8811	Tax Allocation, Secured Roll	33,554,211	37,034,438	37,528,511	39,523,442	40,223,442	1.8%
8812	Tax Allocation, Supplemental Roll	1,814,044	930,610	1,147,090	1,222,339	1,522,339	24.5%
8813	Tax Allocation, Unsecured Roll	2,336,283	2,171,816	2,262,761	1,970,895	2,320,895	17.8%
8816	Prior year taxes	(677,598)	(53,633)	(480,458)	(424,562)	(1,700,000)	300.4%
8817	ERAF	(3,488,071)	3,445,224	4,793,061	4,777,684	10,650,503	122.9%
8818	Redevelopment AB 1290	661,229	800,317	826,187	880,385	1,868,237	112.2%
8819B	Prop Tax Rev-Voted Indebtedness-P39	1,928,053	2,658,109	2,696,043	2,471,780	2,571,780	4.0%
8821	Cont, Gifts, Endowments	247,460	-	-	-	-	-
8827	Save A Class Donation	111	97	171	-	-	-
8831	Contract Instructional Serv	536,552	411,017	494,139	613,580	500,000	-18.5%
8851	Rentals/Leases	499,978	55,299	49,682	60,000	85,000	41.7%
8861	Interest/Invest Inc	274,123	25,359	206,763	50,000	75,000	50.0%
8866B	Enrollment Fees-Fall	9,292,506	6,414,999	5,448,608	5,580,906	5,566,416	-0.3%
8866D	Enrollment Fees-PY	(5,526)	(71,005)	(25,714)	(26,340)	(26,981)	2.4%
8866C	Enrollment Fees-Spring	7,187,753	6,415,574	6,902,875	7,444,113	8,027,788	7.8%
8866A	Enrollment Fees-Summer	1,903,503	856,658	985,803	1,063,034	1,146,315	7.8%
8867M	BOG A Waiver Fall	(4,554)	(943)	(828)	(893)	(963)	7.9%
8867N	BOG A Waiver Spring	(2,047)	(2,760)	(460)	(496)	(535)	7.8%
8867L	BOG A Waiver Summer	-	(138)	-	-	-	-
8867P	BOG B Waiver Fall	(1,735,608)	(1,309,137)	(1,087,532)	(1,087,164)	(1,086,796)	0.0%
8867Q	BOG B Waiver Spring	(1,624,888)	(1,368,520)	(1,371,375)	(1,479,507)	(1,596,165)	7.9%
8867O	BOG B Waiver Summer	(347,360)	(194,833)	(187,565)	(202,259)	(218,104)	7.8%
8867S	BOG C Waiver Fall	(1,306,756)	(1,185,213)	(1,036,863)	(1,118,987)	(1,207,616)	7.9%
8867T	BOG C Waiver Spring	(1,167,273)	(1,154,499)	(1,187,651)	(1,278,711)	(1,376,753)	7.7%
8867R	BOG C Waiver Summer	(234,423)	(150,650)	(155,319)	(167,487)	(180,608)	7.8%
8867V	BOG S Waiver Fall	(1,886)	(1,357)	(690)	(744)	(802)	7.8%
8867W	BOG S Waiver Spring	(1,955)	(2,576)	(966)	(1,042)	(1,124)	7.9%
8867U	BOG S Waiver Summer	(138)	-	-	-	-	-
8867X	BOG Waivers PY	(561,982)	13,064	(2,024)	(1,439)	(1,023)	-28.9%
8867D	Enroll BOGG-PY	492	88	276	298	322	8.0%
8868R	AB 13 Exmptn NRT for Veterans-FL	(999,648)	(869,565)	(1,195,765)	(1,289,445)	(1,390,464)	7.8%
8868T	AB 13 Exmptn NRT for Veterans-PY		114,081	32,770	48,784	72,624	48.9%
8868S	AB 13 Exmptn NRT for Veterans-SP	(1,003,509)	(1,092,720)	(1,384,340)	(1,486,503)	(1,596,206)	7.4%
8868Q	AB 13 Exmptn NRT for Veterans-SU	(223,938)	(161,965)	(223,496)	(241,005)	(259,886)	7.8%
8868G	AB540 FALL	(1,159,236)	(997,600)	(934,695)	(1,007,922)	(1,086,886)	7.8%
8868I	AB540 PR YR ADJ's	(13,718)	(33,462)	(25,261)	(15,160)	(9,098)	-40.0%
8868H	AB540 SPRING	(841,464)	(948,590)	(1,158,159)	(1,248,892)	(1,346,734)	7.8%
8868F	AB540 SUMMER	(188,019)	(138,185)	(149,202)	(160,891)	(173,496)	7.8%
8868B	Non-Resident Fees-Fall	4,878,959	4,245,455	4,023,082	4,338,261	4,678,133	7.8%
8868D	Non-Resident Fees-PY	(87,864)	(232,793)	(143,120)	(116,510)	(94,848)	-18.6%
8868C	Non-Resident Fees-Spring	4,281,791	4,110,315	4,730,640	5,558,187	4,030,500	-27.5%
8868A	Non-Resident Fees-Summer	825,318	516,780	612,158	660,116	711,831	7.8%
8868M	SB 150/AB 2364 HS Exptn FL	(184,860)	(129,050)	(139,532)	(150,463)	(162,251)	7.8%
8868O	SB 150/AB 2364 HS Exptn PY	(3,420)	(24,081)	(4,884)	(5,267)	(5,680)	7.8%
8868N	SB 150/AB 2364 HS Exptn SP	(82,368)	(95,990)	(159,794)	(172,312)	(185,811)	7.8%
8868L	SB 150/AB 2364 HS Exptn SU	(53,469)	(32,770)	(46,664)	(50,320)	(54,262)	7.8%
8872	Community Service Classes	308,784	3,174	160,608	177,516	196,204	10.5%
8874	Enrollment	(36)	-	-	-	-	-
8876A	Health Service Fees-Summer	-	-	76,432	-	77,432	100.0%
8876B	Health Services-Fall	-	-	306,720	-	309,720	100.0%
8876C	Health Service Fees-Spring	-	-	356,220	-	361,220	100.0%
8876D	Health Service Fees-PY	-	-	(1,128)	-	-	-
8876I	Health Service Fees-BOGG-PY	-	-	-	-	-	-
8876L	Health Fee Waivers-Fall	-	-	(700)	-	-	-
8876M	Health Fee Waivers-Spring	-	-	(980)	-	-	-
8879	Student Records	150	75	180	-	-	-
8881A	Parking Fees-Summer	-	-	3,785	-	4,000	100.0%
8881B	Parking Fees-Fall	-	-	26,715	-	27,000	100.0%
8881C	Parking Fees-Spring	-	-	74,391	-	75,000	100.0%
8881F	Parking Fees FA-Fall	-	-	2,400	-	2,500	100.0%
8881G	Parking Fees FA-Spring	-	-	3,855	-	4,000	100.0%

LOCAL REVENUES							
8886D	Exempt NRT Cap Out PY AB 13	-	105	-	-	-	-
8889	Other Student Fees	45	75	50	-	-	-
8889A	Student Credit Bal Adjmt	20	-	281	-	-	-
8891	Other Local Revenues	829,158	2,042	12,164	631,542	681,542	7.9%
8892	Traffic Fines	4,026	849	17,618	-	20,000	100.0%
8893I	Miscellaneous Income	75,107	70,943	20,065	21,335	25,000	17.2%
8893L	Vending Machines	16,955	45	-	-	-	-
8895	Sales Taxes (Prop A)	14,705,035	9,700,793	14,654,176	14,550,000	14,550,000	0.0%
Local Revenues Total		**70,160,030**	**69,745,368**	**77,351,116**	**79,909,875**	**86,621,649**	**8.4%**
PARCEL TAX							
8819	**Prop A-City College Parcel Tax**	**19,490,064**	**19,518,892**	**19,620,684**	**19,934,937**	**19,620,684**	**-1.6%**
TRANSFERS IN/RECOVERIES							
8981	Transfer in - General Unrestricted	-	-	4,132	1,900,000	-	-100.0%
8982	Transfer in - General Restricted	-	10,036,869	2,815,117	-	-	-
8994	Transfer in-Bond Fund	-	-	30,000	-	-	-
8950	F & A Recoveries	-	-	572,399	-	-	-
Transfers in/Recoveries Total		**-**	**10,036,869**	**3,421,648**	**1,900,000**	**-**	**-100.0%**
REVENUE TOTAL		**181,552,873**	**192,491,685**	**201,055,197**	**198,287,784**	**210,044,365**	**5.9%**
CERTIFICATED SALARIES							
1120	Faculty-Sch1	41,967,067	41,726,678	37,156,022	22,685,694	30,308,521	33.6%
1129	Faculty-Long Term Substitutes	-	-	-	95,712	97,626	2.0%
1210	Administrators	6,960,808	6,692,776	7,221,221	5,623,375	6,023,375	7.1%
1220	Nonteaching-Sch1	2,620,689	2,957,122	4,578,267	4,726,075	4,820,868	2.0%
1230	Librarians-Sch1	1,433,863	1,444,396	1,415,357	2,558,481	2,609,839	2.0%
1240	Counselors-Sch1	5,445,941	5,679,520	4,409,668	6,456,994	6,586,465	2.0%
1250	Student Health Personnel	-	58,764	-	101,657	103,690	2.0%
1280	Supervisors	690,679	799,071	801,080	3,592,105	3,663,962	2.0%
1322	Faculty-Regular Hours	279,026	165,300	279,026	184,472	188,161	2.0%
1323	Faculty-Reg Hrs PBL	16,883,587	13,070,401	17,348,444	11,265,268	10,356,863	-8.1%
1324	Faculty-Summer/Int Hourly	1,728,073	1,451,665	1,750,040	1,167,460	1,190,812	2.0%
1325	Faculty-Subs	440,043	98,954	446,131	267,283	272,630	2.0%
1333	Faculty-Reg Hrs Ovrld By Load	2,491,146	2,176,183	2,955,368	2,332,551	2,379,271	2.0%
1422	Nonteaching-Hourly	2,888,849	2,208,840	2,313,403	1,352,899	1,379,972	2.0%
1423	Part-time Office Hours	336,307	248,398	342,463	158,648	155,442	-2.0%
1424	Nonteaching-Sum/Int	-	-	-	-	-	-
1434	Librarians-Sum/Int	-	-	-	-	-	-
1442	Counselors-Hourly	19,388	-	19,535	149	-	-100.0%
1484	Supervisors-Stipends	35,414	25,819	35,414	21,972	22,411	2.0%
1990	Grievance-Acad Settle	-	7,767	-	-	-	-
Certificated Salaries Total		**84,220,879**	**78,811,653**	**81,071,438**	**62,590,794**	**70,159,907**	**12.1%**
CLASSIFIED SALARIES							
2110	Classified-Reg	33,584,197	34,334,614	34,525,426	32,661,891	38,030,512	16.4%
2115	Governing Board	40,373	37,958	41,518	39,564	40,355	2.0%
2210	Instructional Aides-Reg	2,249,228	2,509,936	2,443,425	3,103,128	2,963,962	-4.5%
2330	Classified-NI Temp	1,984,154	1,916,091	2,114,222	2,116,144	1,474,039	-30.3%
2334	Classified-Sum/Int	-	-	-	59,296	60,482	2.0%
2340	Classified - Class 9910 only	-	447	-	-	-	-
2370	Classified-NI Coll Aide	1,087,674	128,902	1,026,564	2,486,502	2,511,139	1.0%
2374	Clasified-Summer Lab Aide	51,528	3,644	42,522	390	397	2.0%
2375	Classified-NI Coll Aide WK Stdy	1,707	-	1,707	-	-	-
2380	Classified-Overtime	1,746,920	603,046	1,792,200	733,692	795,291	8.4%
2410	Instructional Aides-Non Reg Temp	517,630	496,152	545,712	481,313	520,041	8.0%
2888	P-Share Time	-	1,574	97	-	100	100.0%
Classified Salaries Total		**41,263,412**	**40,032,363**	**42,533,394**	**41,681,919**	**46,396,320**	**11.3%**
EMPLOYEE BENEFITS							
3101	STRS	1,074	2,077	1,074	-	-	-
3102	STRS - Administrators	746,704	573,633	711,434	574,574	615,444	7.1%
3109	STRS - Certificated	11,369,075	17,924,403	11,099,296	9,707,168	10,829,360	11.6%
3202	PERS - Administrators	(1,306)	-	(1,306)	-	-	-
3205	PERS - Classified SEIU	424,311	461,115	447,065	587,419	599,170	2.0%
3302	OASDI - Administrators	129,414	100,180	133,967	142,103	144,946	2.0%
3303	OASDI- Stationary Engineers	100,974	101,423	109,863	71,551	72,983	2.0%
3304	OASDI - Classified Managers	33,316	26,013	33,316	18,600	18,972	2.0%
3305	OASDI - Classified SEIU	1,975,679	1,993,168	2,032,426	2,290,378	2,336,209	2.0%
3306	OASDI - Crafts	83,057	78,772	90,135	85,042	86,744	2.0%
3307	OASDI - Governing Board	2,100	2,087	2,171	2,453	2,502	2.0%
3308	OASDI - CalWorks	-	28	-	-	-	-
3309	OASDI - Certificated	125,830	102,266	129,535	12,066	12,308	2.0%
3322	Medicare - Administrators	96,024	91,266	99,278	81,017	82,639	2.0%
3323	Medicare - Stationary Engineers	25,145	23,888	27,288	16,800	17,137	2.0%
3324	Medicare - Classified Managers	8,683	6,964	8,683	4,432	4,521	2.0%
3325	Medicare - Classified SEIU	488,769	493,737	503,527	541,751	552,592	2.0%
3326	Medicare - Crafts	19,425	18,422	21,031	20,289	20,695	2.0%
3327	Medicare - Governing Board	491	488	508	574	585	2.0%
3328	Medicare - CalWorks	-	6	-	-	-	-
3329	Medicare - Certificated	1,056,151	988,634	1,047,133	910,312	928,536	2.0%
3402	Health Plan - Administrators	421,253	440,396	454,933	452,997	518,229	14.4%
3403	Health Plan - Stationary Engineers	129,376	136,470	138,468	126,236	144,414	14.4%
3404	Health Plan - Classified Managers	11,776	13,268	11,776	26,000	29,744	14.4%
3405	Health Plan - Classified SEIU	3,995,843	4,316,971	4,103,440	5,427,644	6,209,224	14.4%
3406	Health Plan - Crafts	149,999	149,747	158,222	164,354	188,021	14.4%
3407	Health Plan - Governing Board	44,646	49,752	44,646	52,000	59,488	14.4%
3409	Health Plan - Certificated	6,872,638	7,551,049	6,980,517	7,634,497	8,733,865	14.4%

EMPLOYEE BENEFITS							
3422	Dental - Administrators	65,545	59,705	68,191	59,003	60,184	2.0%
3423	Dental - Stationary Engineers	24,699	24,072	26,464	17,992	18,352	2.0%
3424	Dental - Classified Managers	6,616	5,293	6,616	3,600	3,672	2.0%
3425	Dental - Classified SEIU	736,987	717,350	746,070	752,240	767,292	2.0%
3426	Dental - Crafts	24,111	22,686	25,824	23,340	23,807	2.0%
3427	Dental - Governing Board	8,821	8,674	8,821	7,200	7,344	2.0%
3429	Dental - Certificated	1,220,684	1,142,954	1,215,587	1,011,978	1,032,239	2.0%
3432	Life Insurance - Administrators	2,976	3,380	3,146	3,282	3,347	2.0%
3433	Life Insurance - Stationary Enginee	1,131	1,384	1,232	1,003	1,023	2.0%
3434	Life Insurance - Classified Manager	298	304	298	200	204	2.0%
3435	Life Insurance - Classified SEIU	33,397	40,826	34,417	40,541	41,352	2.0%
3436	Life Insurance - Crafts	1,103	1,304	1,201	1,300	1,326	2.0%
3437	Life Insurance - Governing Board	565	642	565	400	408	2.0%
3439	Life Insurance - Certificated	40,905	47,781	41,835	55,061	56,163	2.0%
3461	Post Retirement	76,687	32,295	76,687	10,400,000	10,608,000	2.0%
3502	SUI - Administrators	3,419	4,764	5,718	30,887	31,506	2.0%
3503	SUI - Stationary Engineers	900	1,983	1,699	5,854	5,971	2.0%
3504	SUI - Classified Managers	298	540	298	1,528	1,559	2.0%
3505	SUI - Classified SEIU	17,656	38,648	31,647	321,057	327,481	2.0%
3506	SUI - Crafts	690	1,479	1,273	6,871	7,009	2.0%
3509	SUI - Certificated	38,091	32,554	85,640	394,069	401,957	2.0%
3602	Workers Comp - Administrators	107,272	101,222	111,050	140,278	143,084	2.0%
3603	Workers Comp - Stationary Engineers	28,219	26,334	30,580	26,628	27,161	2.0%
3604	Workers Comp - Classified Managers	9,356	7,773	9,356	17,053	17,394	2.0%
3605	Workers Comp - Classified SEIU	554,711	565,750	569,793	916,806	935,148	2.0%
3606	Workers Comp - Crafts	21,635	20,962	23,399	31,529	32,160	2.0%
3607	Workers Comp - Governing Board	605	596	623	905	923	2.0%
3609	Workers Comp - Certificated	1,201,344	1,130,614	1,181,545	2,295,642	2,341,575	2.0%
3652	OPEB	258,212	12,749	135,833	2,100,092	2,142,111	2.0%
3702	SF Retirement - Administrators	550,786	583,752	566,460	463,350	496,309	7.1%
3703	SF Retirement - Stationary Engineer	317,664	349,850	342,490	215,298	219,607	2.0%
3704	SF Retirement - Classified Managers	124,472	113,489	124,472	57,606	58,759	2.0%
3705	SF Retirement - Classified SEIU	7,089,077	7,860,633	7,245,609	6,439,605	7,167,951	11.3%
3706	SF Retirement - Crafts	267,403	308,098	290,068	262,861	268,121	2.0%
3709	SF Reitrement - Certificated	76,903	67,252	66,210	24,714	25,208	2.0%
3710	SF Retirement - Students	110	-	110	-	-	-
3913	SUSP-Other Benefits	50,000	-	50,000	-	-	-
Employee Benefits Total		**41,273,793**	**48,983,916**	**41,519,254**	**55,080,031**	**59,484,033**	**8.0%**
SUPPLIES/MATERIALS							
4000	Budget-Supplies/Materials	24	-	24	-	-	-
4102	Textbooks	1,407	330	1,407	-	-	-
4103	Other Books	-	-	-	72	72	0.0%
4301	Printing Supplies	47,913	27,462	48,152	25,118	25,118	0.0%
4302	Computer Supplies	4,118	929	14,623	1,947	1,947	0.0%
4303	Other Supplies	652,790	446,532	648,862	396,876	396,876	0.0%
4304	Durable Supplies	2,386	906	2,386	12,224	12,224	0.0%
4305	Instructional Supplies	10,228	50,565	9,141	16,111	16,111	0.0%
4402	Uniforms	43,970	20,290	44,170	41,299	41,299	0.0%
Supplies/Materials Total		**762,836**	**547,015**	**768,765**	**493,647**	**493,647**	**0.0%**
OTHER OPERATING EXPENSES							
5101	Instructional Service Agreements	647,210	596,010	647,210	436,005	444,725	2.0%
5110	Guest Lecturer	129,077	15,940	129,077	100,600	102,612	2.0%
5120	Computer Consulting	238,023	-	238,023	-	-	-
5130	Dues and Memberships	214,401	174,248	214,551	181,535	185,010	1.9%
5190	Other Consulting	2,521,483	3,059,517	3,348,919	4,565,238	4,523,432	-0.9%
5191	Misc Personal Services	1,756	-	1,756	-	-	-
5202	Conference and Food Services	71,479	1,600	80,617	18,150	18,514	2.0%
5210	Travel - Non-Local	47,975	3,120	47,975	198,239	202,204	2.0%
5212	Travel - Local	23,117	16,331	23,117	32,382	33,029	2.0%
5350	Postage	5,656	8	3,478	3,000	3,060	2.0%
5410	Insurance	2,787,744	1,903,640	2,895,937	3,125,368	26,000	-99.2%
5510	Water/Sewage	623,844	323,202	-	688,127	701,889	2.0%
5520	Gas/Electricity	1,968,726	1,218,287	623,844	2,097,326	2,139,273	2.0%
5530	Telephone	187,843	173,043	1,968,726	274,582	275,000	0.2%
5560	Housekeeping	331,072	118,350	2,356	360,283	280,073	-22.3%
5610	Other Property Leases	677,110	1,008,216	331,072	355,046	367,488	3.5%
5620	Property Leases - SFUSD	263,556	155,556	677,110	155,556	362,147	132.8%
5631	Vehicle Leases	5,422	-	263,556	-	158,667	100.0%
5632	Copier Leases	385,290	800,874	5,422	1,039,996	950,902	-8.6%
5633	Other Leases	113,715	101,783	1,302,850	82,858	113,146	36.6%
5640	Maint & Repair - Non-Equipment	102,505	1,219,919	98,554	1,048,370	82,467	-92.1%
5650	Maint & Repair - Equipment	360,221	272,984	103,549	238,689	622,003	160.6%
5655	Maint & Repair - Vehicles	9,251	10,216	289,890	17,016	89,736	427.4%
5656	Software License Fees	1,469,322	1,642,173	9,251	2,746,506	1,712,571	-37.6%
5657	Maint - Hazardous Materials	43,138	45,898	1,701,008	43,681	982,112	2148.4%
5658	Maint - Other	3,637	1,138	43,138	5,329	44,554	736.0%
5722	Legal Services	141,705	630,233	3,637	512,429	1,022,677	99.6%
5724	Investigations	2,500	2,600	141,705	3,680	3,680	0.0%
5730	Elections	410,273	791,624	2,500	1,000,000	500,000	-50.0%
5801	Broadcasting	25,874	35,843	410,273	88,135	88,135	0.0%
5802	Print Advertising	64,613	-	25,874	8,000	19,897	148.7%
5803	Other Advertising	7,542	7,246	64,613	24,552	8,160	-66.8%
5805	Student Outreach	(6,731)	1,497	7,542	1,230	5,043	310.0%

OTHER OPERATING EXPENSES							
5901	Interest expense	-	75,068	(6,731)	-	1,254	100.0%
5902	Testing Services	-	-	-	2,304	-	-100.0%
5903	City Services	-	-	-	-	-	-
5904	Meals for Governing Board	21,385	948	-	3,866	3,943	2.0%
5905	Bad Checks	2,572	(121)	21,385	164	167	2.0%
5906	Credit Card Fees	163,783	130,938	2,572	141,463	144,292	2.0%
5907	Over/Short	-	55	163,783	-	-	-
5908	Bank Service Fees	106,414	56,254	-	43,386	44,254	2.0%
5909	Receivable Write-Off	358,457	710,891	106,414	16,811	17,147	2.0%
5910	Other Expenses	64,243	25,529	358,457	42,313	43,160	2.0%
5911	Tuition Reimbursement	21,889	21,994	64,243	15,748	36,980	134.8%
5912	Fees for Services	177,331	86,563	21,889	126,083	107,691	-14.6%
5913	Banquet and Other Food Expenses	27,299	-	197,515	81,693	83,327	2.0%
5914	Governmental Fees, Taxes & Licenses	29,800	26,891	27,299	3,852	3,800	-1.3%
Other Operating Expenses Total		**14,851,519**	**15,466,105**	**16,663,954**	**19,929,588**	**16,554,220**	**-16.9%**
CAPITAL OUTLAY							
6102	Site Improvements	-	-	-	2,600,000	3,652,000	40.5%
6302	Books	50,174	185	150	278	232	-16.7%
6304	Databases	53,629	48,698	36,358	67,339	-	-100.0%
6306	Periodicals	37,804	12,263	12,714	12,916	44,187	242.1%
6308	Video	8,544	11,965	9,702	9,856	10,054	2.0%
6411	Add-Furniture/Fixtures	-	-	9,443	10,301	-	-100.0%
6412	Add-Vehicles	34,186		48,296	43,170	10,507	-75.7%
6413	Add-Computer Equipment	-	-	-	-	44,033	100.0%
6414	Add-Miscellaneous Equipment	10,329	5,272	47,444	1,000,000	255,151	-74.5%
6433	Repl-Computer Equipment	-	-	-	2,592	1,048,000	40332.1%
6434	Add-Miscellaneous Equipment	-	-	-	-	-	-
6434B	Repl-Miscellaneous Equipment	29,155	-	-	-	-	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	1,000,549	-	-100.0%
6443	Add-Non Cap Computer Eqp	(148)	(27)	2,376	57,127	1,023,022	1690.8%
6444	Add-Non Cap Custodial Misc Equip	-	-	9,511	-	55,808	0.0%
6451	Add-Expendable Furniture/Fixt	1,208	1,859	-	-	-	-
6453	Add-Expendable Computer Equip	-	4,467	11,013	11,212	10,358	-7.6%
6454	Add-Expendable Misc Equipment	12,524	17,241	88,322	339,146	1,132	-99.7%
Capital Outlay Total		**237,406**	**101,923**	**275,328**	**5,154,486**	**6,154,486**	**19.4%**
OTHER OUTGO							
7901	Unallocated Cost	-	-	-	1,900,000	512,836	-73.0%
7902	Board Desig Reserv for Contingency	-	-	8,193,853	-	278,488	100.0%
Other Outgo Total		**-**	**-**	**8,193,853**	**1,900,000**	**791,324**	**-58.4%**
TRANSFERS OUT				**-**			
7330	Transfer out - Cafeteria	489,542	790,281	241,206	1,107,318	1,129,464	2.0%
7340	Transfer out - Book Store	-	-	430,912	350,000	357,000	2.0%
7341	Transfer out - Year end adustment	-	-	-	-	1,862,853	0.0%
7355	Transfer out-Bond Fund	-	-	142,104	-	-	-
7370	Transfer out - Self-Insurance	-	-	6,701,734	6,000,000	3,000,000	-50.0%
7371	Transfer out - OPEB	-	-	-	4,000,000	4,000,000	0.0%
Transfers out Total		**489,542**	**790,281**	**7,515,955**	**11,457,318**	**10,349,317**	**-9.7%**
EXPENDITURES TOTAL		**183,099,387**	**184,733,256**	**198,541,942**	**198,287,783**	**210,383,255**	
SURPLUS/DEFICIT		**(1,546,515)**	**7,758,429**	**2,513,255**	**1**	**(338,890)**	