



ADOPTED BUDGET 2015-2016

San Francisco Community College District

33 Gough Street, San Francisco

Date Submitted: September 10, 2015

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OFFICE OF THE CHANCELLOR

50 PHELAN AVENUE • ROOM B213 • SAN FRANCISCO, CA 94112 • PHONE (415) 239-3303 • FAX (415) 239-3918

September 2, 2015

Dear Members of the Board of Trustees:

I am recommending this Adopted Budget for fiscal year 2015-16 for your review and approval. This budget is balanced and represents a fiscal plan that continues to support the mission and the priorities of the institution. Developed in accordance with our budget development policies and practices, our program planning process, and within our participatory governance structure, this Adopted Budget has been constructed to reflect current circumstances.

A quick summary of the overall changes in the Adopted Budget as compared to the Tentative Budget for the unrestricted General Fund include:

	Tentative	Change	
Revenues	\$	\$	\$
State	97,084,740	99,164,420	2,079,680
Local	102,992,293	102,992,310	-
Total	200,077,033	202,156,730	2,079,680
Expenditures			
Academic Salaries	88,718,646	85,963,150	(2,755,496)
Classified Salaries	37,971,157	35,969,755	(2,001,402)
Benefits	46,999,223	46,999,223	-
Supplies	1,749,252	1,802,900	53,648
Services	18,301,876	18,497,105	195,229
Capital Equipment	2,375,926	1,207,600	(1,168,326)
Transfer Out*	3,960,953	4,008,300	47,347
Total	200,077,033	195,448,033	(4,629,000)
Difference		7,708,697	

Revenues		202,156,730	
Less: Expenditures		(195,448,033)	
Current Year Surplus		7,708,697	
Beginning Balance		28,398,538	
Less: Contingency (12%)		(23,453,763)	
Unallocated Reserves		12,653,472	

*The transfer of unrestricted general funds to other District funds for support of educational programs and general District operations (e.g. Cafeteria, Child Development program, Bookstore, Financial Aid, etc.).

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California's economic recovery has continued into this budget year. The Governor's July 1 budget contains numerous augmentations and improvements compared to the recession years and compared to his May Revise numbers and to the numbers you saw in the Tentative Budget.

This is very positive news for the community college system. Highlights of unrestricted funding within the State budget include a cost of living adjustment (COLA) of 1.02% and \$62.3 million for new full time faculty positions (17 new faculty for CCSF). Restricted funding highlights within the State budget include \$70 million for Basic Skills programs, \$500 million for the Adult Education, and full restoration of EOPS to pre-recession levels (DSPS was restored last year).

In regard to the CCSF budget that is presented here, there are a number of important features to note. The budget includes a \$2.5 million contribution to our OPEB fund, over 50 new/replacement full time faculty positions, \$2.9 million for the Ellucian contract, \$350,000 for the fall election expense, approximately \$23 million in contingency reserves (12% of expenditures), \$60,000 for costs associated with recording board meetings, and generally slight increases over last year's adopted budget in allocations for supplies, equipment, contracts, consultants, travel, postage, and utilities across the budget.

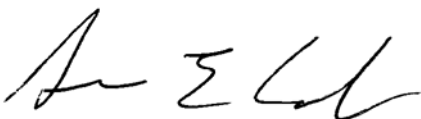
Restoration of our enrollment continues to be our biggest challenge. Over the last few academic years our enrollments have dropped by over 25%, to levels not seen in over 13 years. We are continuing to monitor and evaluate the marketing and enrollment processes that have been put in place to positively impact these numbers. Our FTES for 2014-15 was 23,631. The FTES goal for 2015-16 is approximately 23,700. This year is the second year of three years' of stability funding that supports us at the 30,991 FTES level, a difference of 7,291 FTES which translates into approximately \$26,455,000.

We continue to have the support of Senator Leno and State Chancellor Harris, as well as our Mayor and other elected and civic leaders. The stability funding provides us the resources necessary to continue our accreditation efforts and to maintain core critical instructional programs and services for our students.

This budget is slightly improved compared with the previous year due to the changes in enhanced non-credit funding. I recommend this budget to you for adoption as it reflects a commitment to provide quality education to our students, while addressing the realities of the upcoming budget step-downs and our long-term fiscal health.

Please contact me if you have any questions regarding this budget.

Sincerely,

A handwritten signature in black ink, appearing to read "S. E. Lamb". The signature is fluid and cursive, with the first letter of each name being capitalized and prominent.

Susan E. Lamb
Chancellor

CITY COLLEGE OF SAN FRANCISCO

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
CITY COLLEGE OF SAN FRANCISCO

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College Overview

City College of San Francisco (CCSF) is a public, two-year community college accredited by the Accrediting Commission for Community & Junior Colleges of the Western Association of Schools and Colleges. Since its founding in 1935, City College has evolved into a multicultural, multi-campus community college that is one of the largest in the country. CCSF offers courses in more than 50 academic programs and over 100 occupational disciplines. There is a full range of credit courses leading to the Associate of Arts and Science degrees, most of which meet the general education requirements for transfer to a four-year colleges and universities.

Vision Statement

CCSF shall provide a sustainable and accessible environment where we support and encourage student possibilities by building on the vibrancy of San Francisco and where we are guided by the principles of inclusiveness, integrity, innovation, creativity, and quality. Empowered through resources, collegiality, and public support, the college will provide diverse communities with excellent educational opportunities and services. We will inspire participatory global citizenship grounded in critical thinking and an engaged, forward thinking student body.

Mission Statement

Consistent with our Vision, 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.

Our primary mission is to provide programs and services leading to:

- Transfer to baccalaureate institutions
- Associate Degrees in Arts and Sciences
- Certificates and career skills needed for success in the workplace
- Basic Skills, including learning English as a Second Language and Transitional Studies

In the pursuit of individual educational goals, students will improve their critical thinking, information competency, communication skills, ethical reasoning, and cultural, social, environmental, and personal awareness and responsibility.

In addition, the college offers other programs and services consistent with our primary mission, only as resources allow and whenever possible in collaboration with partnering agencies and community-based organizations.

City College of San Francisco belongs to the community and continually strives to provide an accessible, affordable, and high quality education to all its students. The College is committed to providing an array of academic and student development services that support students' success in attaining their academic, cultural, and civic achievements. To enhance student success and close equity achievement gaps, the college identifies and regularly assesses student learning outcomes to improve institutional effectiveness. As a part of its commitment to serve as a sustainable community resource, our CCSF mission statement drives institutional planning, decision making and resource allocation.

Overview of June Enacted State Budget:

Governor's 2015-16 June Enacted Analysis

The Governor's June enacted budget includes a total of \$29.2 billion in core funding for higher education, \$3 billion (11 percent) more than the 2014-15 level. As the Governor assumes tuition rates will be flat in 2015-16, the bulk of the increase is covered by the state. The constitutional guarantee of funding for K-14 schools was \$56.6 billion in 2007-08 and sank to \$47.3 billion in 2011-12. From this recent low, funding has been at all-time highs since 2012-13 and will grow to \$68.4 billion in 2015-16. The Proposition 98 maintenance factor, an indicator of the past cuts made to schools and community colleges, totaled nearly \$11 billion as recently as 2011-12. In the 2015 Budget, this amount is reduced to \$772 million.

Improving Performance and Maintaining Affordability

As the state continues to reinvest and grow funding for UC, CSU and the CCCs, the Administration expects the segments to use these funds to achieve statewide goals, including:

- Maintaining affordability;
- Decreasing the time it takes students to graduate;
- Increasing the number of students who complete programs; and
- Improving the transfer of community college students to four-year colleges and universities.

The Budget provides increases in funding with a focus on results, rather than funding enrollment growth. Traditional enrollment-based funding does not encourage institutions to focus on critical outcomes—affordability, timely completion rates, and quality programs—nor does it encourage institutions to better integrate their efforts to increase productivity of the system as a whole. Instead, it bases allocation of new funds on the costs of the existing institutional infrastructure, without examining whether the state is well-served by its universities and colleges continuing to deliver education in the same way. Under this old model, increased funding comes from admitting more students, which can make ensuring students complete meaningful programs in a timely manner a secondary concern.

Major provisions related to Community Colleges:

Investing in Student Success — The Budget provides an increase of \$185 million Proposition 98 General Fund to improve and expand student success programs and to strengthen efforts to assist underrepresented students. This includes \$100 million to increase orientation, assessment, placement, counseling, and other education planning services. It also targets \$85 million to close gaps in access and achievement between underrepresented student groups and their peers, as identified in local student equity plans. To provide additional support to current and former foster youth, the Budget specifies that up to \$15 million of these funds shall be used to implement Chapter 771, Statutes of 2014 (SB 1023). This legislation specifies additional services for foster youth already participating in Extended Opportunity Programs and Services at up to ten community colleges.

Increased Operating Expenses — The Budget provides an additional \$266.7 million Proposition 98 General Fund to increase base allocation funding in recognition of increased community college operating expenses in the areas of facilities, retirement benefits, professional development, converting part-time faculty to full-time, and other general expenses.

Apportionments — The Budget provides an increase of \$156.5 million Proposition 98 General Fund for growth in general-purpose apportionments, which represents a 3 percent increase in full-time equivalent enrollment. The 2014 Budget directed the Board of Governors to adopt a growth formula that gives first priority to districts identified as having the greatest unmet need in adequately serving their communities' higher educational needs. The new growth formula begins this year. The Budget also provides an increase of \$61 million Proposition 98 General Fund for a cost-of-living adjustment of 1.02 percent.

Full-Time Faculty — The Budget provides \$62.3 million Proposition 98 General Fund to increase the number of full-time faculty within each community college district. Funding is allocated based on full-time equivalent enrollment to all community college districts, but community college districts with relatively low proportions of full-time faculty will be required to increase their full-time faculty more than districts with relatively high proportions of full-time faculty. In total, it is expected that approximately 670 full-time faculty positions will be created by this proposal.

Basic Skills and Student Outcomes Transformation Program — The Budget provides \$60 million Proposition 98 General Fund to assist community colleges in improving delivery of basic skills instruction by adopting or expanding the use of evidence-based models of placement, remediation, and student support that accelerate the progress of underprepared students toward achieving postsecondary educational and career goals.

Basic Skills Partnership Pilot Program — The Budget provides \$10 million Proposition 98 General Fund for a pilot program to provide incentives to community college districts, the CSU, and high schools to coordinate their efforts to provide instruction in basic skills to incoming CSU students in an efficient and effective way.

Adult Education Block Grant — The Budget provides \$500 million Proposition 98 General Fund to implement the Adult Education Block Grant.

Apprenticeship Programs — The Budget provides an increase of \$29.1 million Proposition 98 General Fund for expansion of apprenticeship programs. This includes \$14.1 million to grow existing apprenticeship programs and \$15 million to create innovative apprenticeship demonstration projects that focus on new and emerging industries with unmet labor market demand.

Career Technical Education — The Budget provides \$48 million one-time Proposition 98 General Fund to support the Career Technical Education Pathways Program at the Chancellor's Office. These funds provide resources for community colleges to develop, enhance, and expand career technical education programs that build upon existing regional capacity to meet regional labor market demands.

Enhanced Non-Credit Rate Change — The Budget provides \$49.5 million Proposition 98 General Fund to reflect an increase adopted with the 2014 Budget in the funding rate for career development and college preparation non-credit courses (also known as CDCP or enhanced non-credit) to equal the rate provided for credit courses. Career development and college preparation non-credit courses offer flexibility for community colleges to design and deliver courses better suited for students pursuing career technical education. The lower funding rate, along with the higher cost of career technical education, serve as barriers to many community colleges offering career development and college preparation instruction in a manner that best supports student success.

Implementing Statewide Performance Strategies — The Budget provides \$15 million Proposition 98 General Fund to implement strategies to improve college performance in student success and outcomes. Of this amount,

\$3 million will provide local technical assistance to support the implementation of effective practices across all districts. The additional \$12 million will be utilized to develop and disseminate effective professional, administrative, and educational practices, including the specific development of curriculum and practices for members of the California Conservation Corps, and for incarcerated and formerly incarcerated adults.

Cal Grant B Access Awards for Community Colleges — The Budget provides \$39 million Proposition 98 General Fund to augment Cal Grant B Access Awards for community college students taking 12 or more units. These funds will assist community college students with their living costs. The Budget also provides \$3 million one-time Proposition 98 General Fund for community college districts to establish administrative procedures for distributing these supplemental awards.

Baccalaureate Degree Pilot Program — The Budget provides \$6 million one-time Proposition 98 General Fund to support districts' start-up costs for the implementation of the Baccalaureate Degree Pilot Program established by Chapter 747, Statutes of 2014 (SB 850).

Extended Opportunity Programs and Services — The Budget provides \$33.7 million Proposition 98 General Fund to provide support services to disadvantaged students.

Deferred Maintenance and Instructional Equipment — The Budget provides \$148 million one-time Proposition 98 General Fund that colleges can use for deferred maintenance, instructional equipment, and specified water conservation projects. Community colleges will not need to provide matching funds for deferred maintenance in 2015-16. These resources will allow districts to protect investments previously made in facilities, and to improve students' experience by replenishing and investing in new instructional equipment.

Mandate Backlog Payments — The Budget provides \$604 million Proposition 98 General Fund to continue paying down outstanding mandate claims by community colleges. These payments will further reduce outstanding mandate debt, while providing community colleges with one-time resources to address various one-time needs, such as curricula redesign and start-up costs for new career technical education programs.

Categorical Program Cost-of-Living Adjustment — The Budget allocates \$2.5 million Proposition 98 General Fund to provide a 1.02-percent cost-of-living adjustment for the Disabled Student Programs and Services program, the Extended Opportunities Programs and Services program, the Special Services for CalWORKs Recipients program, and the Child Care Tax Bailout program.

Eliminating Apportionment Deferrals — The Budget provides \$94.5 million Proposition 98 General Fund to eliminate deferrals consistent with the revenue trigger included in the 2014 Budget. Inter-year Community College deferrals had reached a high of \$961 million in the 2011-12 fiscal year.

Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy and decision making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

DESCRIPTION OF FUNDS

The following is a brief discussion of the funds included in the District's 2015-16 Adopted Budget:

General Fund Unrestricted

The 2015-16 General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

Resources are allocated within this fund in accordance with Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability. Central to these documents is the concept of resource allocation to support the schedules of classes offered by the College within any particular fiscal year.

Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 76% of the revenue received.

General Fund Restricted

The 2015-16 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donor's, or other outside agencies' funding terms and conditions.

Special Revenue Fund

The Special Revenue Fund is established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

Child Development Fund

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees.

Trust and Agency Funds

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of State funded capital projects and scheduled maintenance projects.

Bond Construction Funds

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

Other Post-Employment Benefits Reserve Fund

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

Self- Insurance Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District’s self-insured property and liability and workers’ compensation programs.

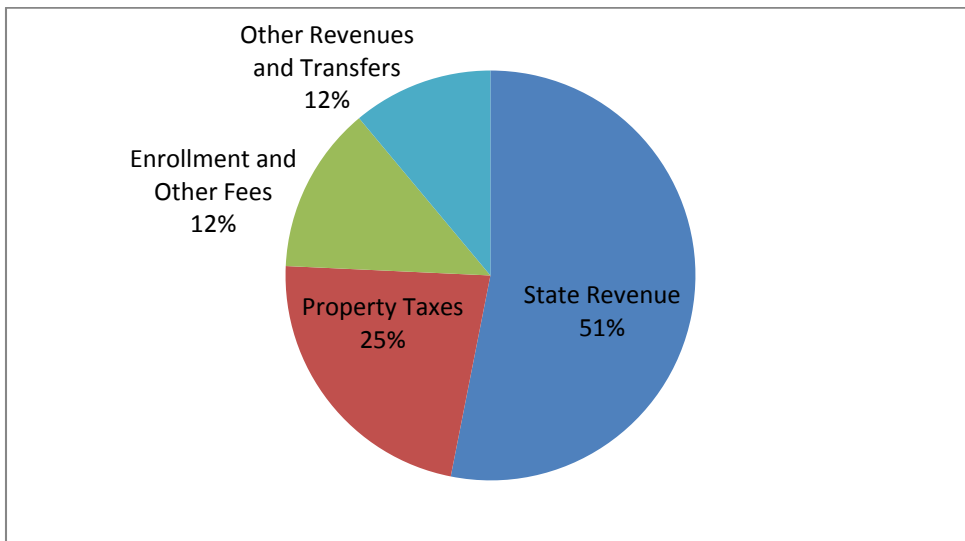
Student Center Fee Fund

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

Student Financial Aid Fund

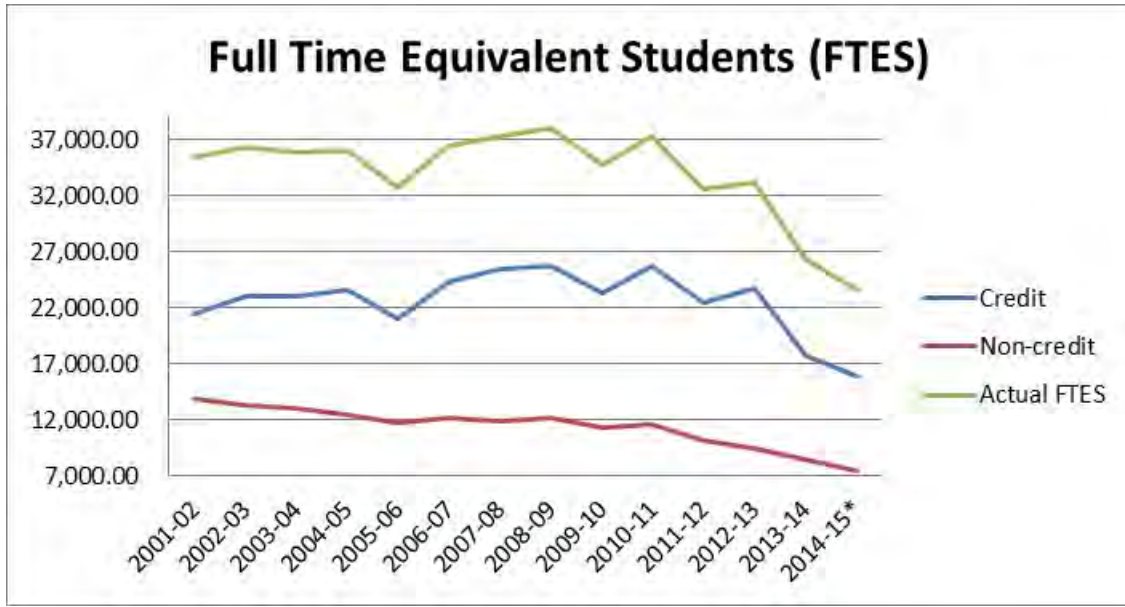
The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.

Major Sources of Revenue



Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much of the total revenue from these sources the district is to receive. For the 2015-16 fiscal year, under stability funding, the funded FTES level provided from the State is 30,990 FTES. A 14 year summary of funded and actual FTES as well as total revenue is shown below.

FTES & Funding Summary



City College of San Francisco

2015-16 BUDGET ASSUMPTIONS

	Tentative Budget	Adopted Budget
General Assumptions		
1. The budget will be balanced.	Yes	Yes
2. The budget will have a contingency reserve current year of \$1.2 million.	Yes	Yes (\$7,708,697)
3. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.	Yes	Yes
4. Any restricted funding cuts or cost increases must be borne by the respective program	Yes	Yes
5. The budget will be developed taking into consideration that the District continues to receive stability funding. Unless enrollment increases to or exceeds 30,990 FTES by June 30, 2016 further expenditure reductions will be necessary.	Yes	Yes
Revenue Assumptions		
6. General apportionment deficit factor of 1% for (5 year average), \$1.55 million.	Yes	Yes (at the \$400,000 level)
7. Continued stability funding per SB 860 For fiscal year funding level not less than 95% of what was received in fiscal year 2012-13. \$7.82 million reduction compared to fiscal year 2014-15. Equates to approximately 1,222 credit FTES workload reduction (sic).	Yes	Yes
8. Enrollment growth/access funds of 0%.YES	Yes	Yes
9. The Cost of Living Adjustment (COLA) of 1.02% for- \$1.5 million.	Yes	Yes
10. Increase in the CDCP funding rate to match credit funding rate - \$9.9 million.	Yes	Yes (at \$9.1 million)
11. Augmentation received in recognition of increased operational expenses - \$2.9 million.	N/A	N/A
12. Full Time Equivalent Student (FTES) base of 30,990 comprised of: 21,484 credit, 2,660.35 non-credit, and 6,845.56 enhanced non-credit (CDCP).	Yes	Yes 21,743-credit 2,527-n/c 6,720-E n/c
13. Anticipated property tax receipts of	Yes	Yes

\$54.4 million.		(\$63.9 million)
14. Unrestricted lottery at \$126.00 per actual FTES.	Yes	Yes (\$140/FTES)
15. Continued Measure A Parcel Tax revenue of \$15.2 million.	Yes	Yes
16. Continued Sales Tax Revenue of \$16 million.	Yes	Yes (\$15.1 million)
17. Continued Proposition 30 State funding of \$23.9 million.	Yes	Yes (\$25.5 million)
Expenditure Assumptions		
18. The District intends to meet all negotiated contractual obligations.	Yes	Yes
19. Hiring “chill.” Current funded vacancies will remain vacant through the fall 2015 term. Any exceptions to this must be evaluated and approved by Chancellor.	Yes	Yes (55 new faculty positions being filled. 46 classified positions being filled. Long-empty positions being defunded)
20. Projected salary increases of \$2.2 million.	Yes	Yes
21. Projected STRS contribution of 10.73% (increase of 1.85%), SFERS contribution of 23.26%, and CalPERS contribution 22.937%. Total cost increase of approximately \$2.1 million.	Yes	Yes (slight modifications to \$\$ amounts)
22. Increase in Medical premiums on average of 3% up to District cap - \$690,000 (4 year annual average increase – Actuarial assumptions in OPEB report project 4%).	Yes	Yes
23. OPEB required contribution of \$2,500,000. This is in addition to \$7.7 million budgeted for pay-as-you-go obligations. Annual required contribution (ARC) is \$10,000,000 more budgeted.	Yes	Yes
24. Continued allocation of \$2.0 million to Buildings and Grounds for maintenance items.	Yes	Yes
25. Continued allocation of \$2.0 million to IT for technology related priorities as identified by program review.	No (\$.5 million)	Yes (\$1.0 million)
26. Program review will be used to prioritize staffing.	Yes	Yes

Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability

Title: BUDGET PREPARATION AND FISCAL ACCOUNTABILITY	Number: BP 8.01
Legal Authority: California Education Code Sections 70902, 84740 et seq.; Title 5, CCR, Sections 58300 et seq.	Page: 1 of 1

The preparation and publication of an annual budget of all District funds shall be consistent with existing law and in accordance with a District budget calendar for review, tentative adoption and final adoption. “Budget” includes any tentative, proposed, or final budget required by law.

The Chancellor, or other designee, shall prepare and submit to the Board such reports showing the financial and budgetary condition of the District, including outstanding obligations, as required by law and as necessary to apprise the Board of fiscal circumstances affecting policy decisions.

Budget development shall meet the following criteria:

- The annual budget shall support the District’s master and educational plans
- The comprehensive planning process, including program review, shall be directly linked to the budget development process.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget.
- Unrestricted general reserves shall be maintained between 5% and 9%.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- The Budget projections shall address the district’s long-term mission, goals and commitments.
- The Chancellor shall issue an administrative procedure that provides on how this policy will be implemented.

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
POLICY MANUAL**

Title: BUDGET PREPARATION AND FISCAL ACCOUNTABILITY	Number: AP 8.01
Legal Authority: California Education Code Sections 70902, 84740 et seq; Title 5, CCR, Sections 58300 et seq.	Page: 1 of 1

I. Budget Calendar

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

II. Budget Directives

Each February the Board will give direction for budget development to include:

- A. Reaffirmation of mission;
- B. Resource allocation (set level of Reserve for OPEB Contingency, Workers' Compensation Reserve, Child Development and any special project reserve)
- C. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;
- D. Preliminary establishment of base budget for the District and each location.
- E. The College will use plans, program reviews, planning documents, and planning processes as the basis for the development of expenditure budgets.

III. Budget Preparation

- A. Prior to March 1 information will be provided to Vice Chancellors & Deans that will include the status of current expenditures, state and county estimates of revenues, location "based budget" allocations, and targets for increases or decreases.
- B. Each Division will prepare a budget through the appropriate Vice Chancellor or Associate Vice Chancellor using the information provided. Each Vice Chancellor may provide additional direction or forms for department budget development to compliment these general procedures.
- C. The Vice Chancellors of Academic Affairs, Student Services and Finance and Administration will analyze class offerings as they apply to the development of both revenue and expenditure plans.

IV. Budget Consolidation

The Vice Chancellor of Finance and Administration's Office

will:

- A. Check for compliance with instructions;
- B. Check mathematical accuracy; and
- C. Ensure that the aggregate of the budgets submitted is within the location allocation.

V. Budget Presentation and Adoption

A. Preliminary budget

1. No later than the last board meeting in May, the Vice Chancellor for Finance and Administration will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.
2. Between the time that the Preliminary Budget is developed and the Final budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

B. Tentative budget

No later than June 30th, the Board will adopt a Tentative Budget.

C. Final budget

As prescribed by the California Code of Regulations, Title V, Section 58305, the Board will adopt a final budget for the District by September 15. This budget reflects changes made to the Tentative Budget and provides the operational base budget for the fiscal year of adoption.

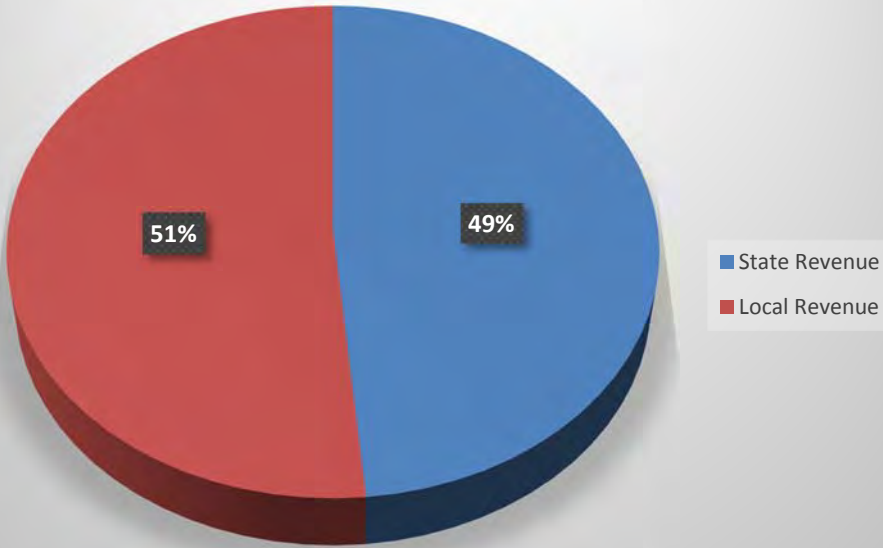
VI. Budget Monitoring

It is the responsibility of each Dean, Vice Chancellor & Associate Vice Chancellor to monitor and control the budget(s) within his/her assignment. The Vice Chancellor for Finance and Administration's Office will distribute timely and accurate Budget Reports and assist in budget analysis and management as requested and required.

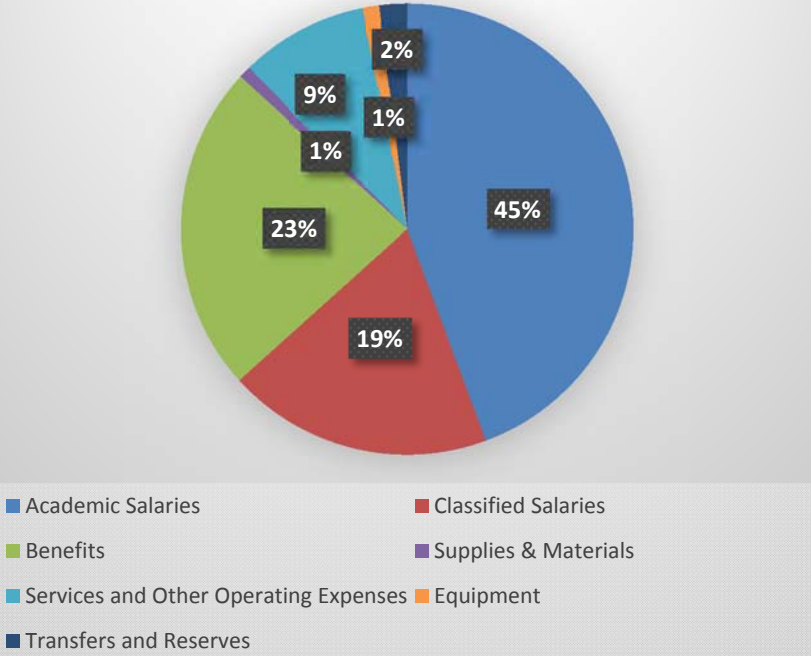
**City College of San Francisco
Unrestricted General Fund - Summary
2015-16 Adopted Budget**

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
State Revenue	97,565,987	101,913,352	97,084,740	99,164,420
Local Revenue	102,496,013	99,497,845	102,992,293	102,992,310
Total Transfers	-160,261	-	-	-
Total Revenues	199,901,740	201,411,197	200,077,033	202,156,730
Expenditures				
Academic Salaries	83,753,221	88,786,832	88,718,646	85,963,150
Classified Salaries	35,842,371	37,962,307	37,971,157	35,969,755
Benefits	43,412,428	46,252,843	46,999,223	46,999,223
Supplies & Materials	1,379,783	2,144,965	1,749,252	1,802,900
Services and Other Operating Expenses	14,172,337	16,742,443	18,301,876	18,497,105
Equipment	760,343	1,646,337	2,375,926	1,207,600
Transfers and Reserves	17,000,594	6,485,918	3,960,953	11,716,997
Total Expenditures	196,321,077	200,021,645	200,077,033	202,156,730
Total Surplus/(Deficit)	3,580,663	1,389,552	-	-

Revenue by Source



Expenditures by Classification



**City College of San Francisco
Unrestricted General Fund - Detail
2015-16 Adopted Budget**

Description		2013-14	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
8611	State General Apportionment	66,579,714	76,012,805	68,342,403	68,342,400
8611A	Prior YR Corrections-St Apportion	1,136,521	-	-	-
8611E	SGA 2% Enrollment Fee Allowance	303,908	112,699	301,008	299,640
8612	Apprenticeship Allow	232,547	232,547	197,663	218,400
8613	Other Unrestricted Gen Apportionment	-	-	-	-
8618	Part time Faculty Allocation	785,955	785,955	785,955	483,270
8618A	Part-Time FAC Office Hours	35,812	35,812	35,812	35,810
8618B	Part-Time FAC Ins.	84,569	84,569	84,569	84,570
8630	EPA Revenues	22,825,944	20,268,579	23,651,607	25,461,230
8671	Child Development	96,826	-	-	-
8681	ST Lottery Proceeds	4,555,847	3,473,316	2,778,653	3,332,000
8691	ST Mandated Costs	928,345	907,070	907,070	907,100
Total State Revenue		97,565,988	101,913,352	97,084,740	99,164,420
8811	Tax Allocation, Secured Roll	21,805,072	21,805,072	22,621,237	22,621,240
8812	Apprenticeship Allow	62,445	62,445	62,445	62,450
8813	Tax Allocation, Unsecured Roll	1,412,471	1,412,471	1,236,219	1,236,220
8816	Prior year taxes	-369,285	-	-	-
8817	ERAF	27,680,435	27,680,435	30,917,500	30,917,500
8818	Redevelopment AB 1290	212,750	212,750	228,401	228,400
8819B	Parcel Tax	15,030,694	15,365,142	15,365,142	15,365,140
8821	Cont., Gifts, Endowments	13,009	11,096	11,096	11,100
8827	Save A Class Donation	14,386	1,376	1,376	1,380
8841	General Sales	1,320	1,320	1,320	1,320
8851	Rentals/Leases	190,714	400,000	162,670	162,670
8861	Interest/Invest Inc.	24,923	24,923	89,905	89,910
8861T	Interest/Invest Inc.-TRAN	53	-	-	-
8866	Enrollment Fees	9,767,766	9,115,718	8,659,932	8,659,930
8868	Non-Resident Enrollment Fees	8,242,950	8,262,537	8,511,753	8,511,750
8875	Field Trips/Non dist. Fac.	1,625,201	-	-	-
8879	Student Records	355	-	270	270
8889	Other Student Fees	34,467	-	90	90

8891	Other Local Revenues	20,354	-	-	-
8892	Traffic Fines	73,510	11,021	11,021	11,020
8893	Copiers, fundraising, Recycling, and Vending	31,539	31,539	11,916	11,920
8895	Sales Taxes (Prop A)	16,620,883	15,100,000	15,100,000	15,100,000
8896	Intrafund Transfer	-	-	-	-
	Total Local Revenue	102,496,013	99,497,845	102,992,293	102,992,310
8981	Transfer in - General Unrestricted	-1,684	-	-	-
8982	Transfer in - General Restricted	-158,576	-	-	-
8989	Transfer in - Associated Students	-	-	-	-
	Total Transfers	-160,261	-	-	-
Total Revenues		199,901,740	201,411,197	200,077,033	202,156,730
Expenditures					
1120	Full Time Instructional Faculty	42,745,418	44,582,406	45,859,493	43,104,000
1129	Faculty-Long Term Substitutes	-	123,734	123,734	123,730
1210	Administrators	5,739,949	6,666,052	6,732,713	6,732,710
1220	Full Time Non-Instructional Faculty	1,273,655	1,340,553	1,298,978	1,298,980
1230	Librarians-Sch1	1,722,025	1,881,725	1,947,041	1,947,040
1240	Counselors-Sch1	4,890,099	5,314,555	5,482,667	5,482,670
1250	Student Health Personnel	-	-	-	-
1280	Supervisors	1,067,003	1,424,863	1,060,754	1,060,750
1321	Faculty-Release Hourly	1,750	-	-	-
1322	Faculty-Regular Hourly	2,128,990	2,208,925	2,214,571	2,214,570
1323	Faculty-Reg. Hrs. PBL	15,661,500	18,408,659	17,484,674	17,484,670
1324	Faculty-Summer/Int. Hourly	2,291,789	2,057,303	2,057,290	2,057,290
1325	Faculty-Subs	689,282	502,500	502,500	502,500
1329	Faculty-Sabbatical Hourly	-	-	-	-
1333	Faculty-Reg. Hrs. Overld. By Load	2,865,401	1,052,642	1,052,664	1,052,660
1412	Supervisors-Hourly	16,186	41,188	41,146	41,150
1422	Nonteaching-Hourly	1,552,985	1,967,862	1,637,307	1,637,310
1423	Part-time Office Hours	386,454	434,300	434,300	434,300

1424	Nonteaching-Sum/Int.	1,289	7,975	7,767	7,770
1432	Librarians-Hourly	40,715	10,668	10,668	10,670
1434	Librarians-Sum/Int.	16,912	-	-	-
1442	Counselors-Hourly	40,640	76,608	76,608	76,610
1444	Counselors-Sum/Int.	7,381	161,672	161,672	161,670
1484	Supervisors-Stipends	491,142	522,642	532,101	532,100
1990	Retroactive Payments	13,813	-	-	-
1992	Retroactive Payments	108,842	-	-	-
Total Academic Salaries		83,753,221	88,786,832	88,718,646	85,963,150

2110	Classified-Reg.	30,017,834	32,544,660	32,802,463	30,801,000
2115	Governing Board	801	42,000	42,000	33,600
2210	Instructional Aides-Reg.	2,095,824	2,013,393	2,019,000	2,019,000
2330	Classified-NI Temp	1,173,037	1,275,757	1,141,103	1,141,100
2334	Classified-Sum/Int.	221,259	21,678	7,965	8,000
2370	Classified-NI Coll. Aide	1,256,581	1,464,150	1,486,928	1,495,350
2374	Classified-Summer Lab Aide	78,987	-	-	-
2375	Classified-NI Coll. Aide WK Study	4,702	-	-	-
2380	Classified-Overtime	554,386	206,043	60,051	60,055
2410	Instructional Aides-Non Reg. Temp	438,960	394,626	411,647	411,650
2888	P-Share Time	14,560	-	-	-
Total Classified Salaries		35,842,371	37,962,307	37,971,157	35,969,755

3101	STRS	863			
3102	STRS - Administrators	286,989	-	584,881	584,880
3109	STRS - Certificated	5,826,169	6,972,538	8,397,266	8,397,270
3205	PERS - Classified SEIU	435,917	455,531	471,546	471,550
3301	OASDI	-	-	-	-
3302	OASDI - Administrators	87,733	-	-	-
3303	OASDI- Stationary Engineers	84,328	-	69,513	69,510
3304	OASDI - Classified Managers	25,429	-	23,020	23,020
3305	OASDI - Classified SEIU (Police)	1,736,331	2,505,393	2,140,397	2,140,400
3306	OASDI - Crafts	77,259	-	80,204	80,200
3307	OASDI - Governing Board	155	-	2,582	2,580
3309	OASDI - Certificated	137,152	-	87,233	87,230

3310	OASDI - Students	-	-	87,233	87,230
3321	Medicare	-32	-	87,233	87,230
3322	Medicare - Administrators	73,207	-	93,589	93,590
3323	Medicare - Stationary Engineers	19,722	-	14,775	14,780
3324	Medicare - Classified Managers	6,517	-	5,384	5,380
3325	Medicare - Classified SEIU	431,849	-	477,898	477,900
3326	Medicare - Crafts	18,069	-	17,910	17,910
3327	Medicare - Governing Board	36	-	604	600
3329	Medicare - Certificated	1,048,989	1,648,788	1,134,067	1,134,070
3330	Medicare - Students	-	-	-	-
3401	Health Plan	694,089	-	-	-
3402	Health Plan - Administrators	341,418	-	388,171	388,170
3403	Health Plan - Stationary Engineers	146,754	-	122,799	122,800
3404	Health Plan - Classified Managers	37,443	-	6,136	6,140
3405	Health Plan - Classified SEIU	4,222,268	14,270,121	4,051,915	4,051,920
3406	Health Plan - Crafts	153,939	-	126,801	126,800
3407	Health Plan - Governing Board	21,318	-	34,812	34,810
3409	Health Plan - Certificated	7,862,629	-	7,821,810	7,821,810
3416	Dental Plan	156,358	-	-	-
3422	Dental - Administrators	58,617	-	76,191	76,190
3423	Dental - Stationary Engineers	28,153	-	26,123	26,120
3424	Dental - Classified Managers	6,534	-	1,742	1,740
3425	Dental - Classified SEIU	889,016	2,661,833	974,366	974,370
3426	Dental - Crafts	28,010	-	27,864	27,860
3427	Dental - Governing Board	12,626	-	6,966	6,970
3429	Dental - Certificated	1,517,369	-	1,635,034	1,635,030
3432	Life Insurance - Administrators	3,277	-	4,941	4,940
3433	Life Insurance - Stationary Engineer	1,452	-	1,620	1,620
3434	Life Insurance - Classified Manager	347	-	108	110
3435	Life Insurance - Classified SEIU	46,764	184,265	60,533	60,530
3436	Life Insurance - Crafts	1,413	-	1,728	1,730
3437	Life Insurance - Governing Board	58	-	432	430
3439	Life Insurance - Certificated	62,135	-	125,153	125,150
3452	Prescription - Administrators	1,357	-	-	-
3453	Prescription - Stationary	648	-	-	-

	Engineers			-	
3454	Prescription - Classified Managers	118	-	-	-
3455	Prescription - Classified SEIU	24,909	-	-	-
3456	Prescription - Crafts	800	-	-	-
3457	Prescription - Governing Board	17	-	-	-
3459	Prescription - Certificated	33,527	-	-	-
3461	Post Retirement	7,570,903	7,834,174	7,741,178	7,741,180
3501	State Unemployment Insurance	136,210	-	-	-
3502	SUI - Administrators	2,867	-	3,368	3,365
3503	SUI - Stationary Engineers	706	-	570	570
3504	SUI - Classified Managers	235	-	186	190
3505	SUI - Classified SEIU	15,315	382,794	19,584	19,580
3506	SUI - Crafts	625	-	658	660
3509	SUI - Certificated	39,069	-	160,121	160,120
3601	Workers Compensation	-	-	-	-
3602	Workers Comp - Administrators	83,156	1,724,272	99,226	99,230
3603	Workers Comp - Stationary Engineers	22,153	-	15,106	15,105
3604	Workers Comp - Classified Managers	7,369	-	5,829	5,823
3605	Workers Comp - Classified SEIU	484,437	-	471,379	471,380
3606	Workers Comp - Crafts	19,601	-	18,797	18,800
3607	Workers Comp - Governing Board	13	-	654	650
3609	Workers Comp - Certificated	1,221,818	-	1,219,398	1,219,400
3652	OPEB	52,251	-	106,500	106,500
3701	SFERS Retirement	-	-	-	-
3702	SFERS Retirement - Administrators	305,708	-	-	-
3703	SFERS Retirement - Stationary Engineer	248,715	-	231,701	231,700
3704	SFERS Retirement - Classified Managers	95,365	-	57,835	57,840
3705	SFERS Retirement - Classified SEIU	6,060,211	7,613,134	7,073,257	7,073,260
3706	SFERS Retirement - Crafts	255,314	-	270,371	270,370
3709	SFERS Retirement - Certificated	136,293	-	232,925	232,930
3909	Other Benefits	4,052	-	-	-

		-			
Total Benefits		43,412,428	46,252,843	46,999,223	46,999,223
4000	Budget-Supplies/Materials	-	711,326	19,626	24,700
4102	Textbooks	1,864	2,500	4,026	13,425
4103	Other Books	10,162	11,400	13,400	13,900
4301	Printing Supplies	53,451	137,000	125,233	131,500
4302	Computer Supplies	19,291	24,735	33,998	35,600
4303	Other Supplies	1,059,453	982,600	1,271,940	1,292,900
4304	Durable Supplies	-	5,000	5,595	5,600
4305	Instructional Supplies	208,617	242,199	248,775	257,675
4402	Uniforms	26,945	25,200	25,504	26,300
4405	Paper/Plastic Supplies	-	3,005	1,156	1,300
Total Supplies		1,379,783	2,144,965	1,749,252	1,802,900
5000	Budget-Other Operating Expenses	12	4,909	4,909	5,000
5110	Guest Lecturer	12,350	16,150	47,328	49,500
5130	Dues and Memberships	229,852	181,448	219,282	247,135
5190	Other Consulting	2,862,778	4,316,657	4,319,509	4,357,275
5191	Misc. Personal Services	13,615	156,800	43,300	43,300
5192	Stipends	-	14,400	14,400	14,400
5202	Conference and Food Services	40,255	52,574	93,549	93,600
5210	Travel - Non-Local	63,386	26,499	214,197	213,525
5212	Travel - Local	35,428	22,154	64,308	52,650
5254	Election	-	135,000	385,280	280,000
5350	Postage	170,631	103,074	223,101	228,725
5410	Insurance	1,211,922	1,200,000	1,158,167	1,200,000
5510	Water/Sewage	537,339	550,000	550,000	550,000
5520	Gas/Electricity	1,467,811	1,526,122	1,526,122	1,600,000
5530	Telephone	156,778	175,000	161,253	177,000
5560	Housekeeping	543,596	530,000	525,758	526,300
5610	Other Property Leases	624,463	719,500	660,023	722,000
5620	Property Leases - SFUSD	299,554	93,575	149,557	155,600
5631	Vehicle Leases	27,047	15,133	15,133	15,000
5632	Copier Leases	168,317	280,314	298,811	314,200
5633	Other Leases	166,833	210,158	226,524	293,700
5640	Maint & Repair - Non-Equipment	1,190,815	1,858,000	1,856,602	1,816,050
5650	Maint & Repair - Equipment	746,984	657,353	811,681	833,800
5655	Maint & Repair - Vehicles	3,290	58,000	37,000	37,300
5656	Software License Fees	858,738	684,643	1,154,659	1,319,325
5657	Maint - Hazardous Materials	106,216	183,082	183,082	185,000

5658	Maint - Other	4,116	8,200	8,200	8,100
5720	Litigation	55,872	100,000	95,500	100,000
5721	Judgments/Claims/Settlements	1,118	100,000	567,007	200,000
5722	Legal Services	713,289	400,000	700,437	700,000
5724	Investigations	-	-	7,500	7,500
5801	Broadcasting	79,436	42,075	57,075	60,300
5802	Print Advertising	7,909	21,165	15,190	15,500
5803	Other Advertising	439	-	1,500	1,500
5805	Student Outreach	1,016,966	598,260	719,760	708,000
5901	Interest expense	29,403	289,807	-	-
5902	Testing Services	4,453	-	1,200	1,200
5903	City Services	24,463	23,714	23,714	24,000
5904	Meals for Governing Board	3,354	2,000	4,000	4,500
5906	Credit Card Fees	410,964	328,000	328,000	330,000
5908	Bank Service Fees	88,511	145,000	136,264	143,250
5909	Receivable Write-Off	-	695,078	340,798	500,000
5910	Other Expenses	76,725	32,000	87,023	86,500
5911	Tuition Reimbursement	42,915	40,699	38,699	42,195
5912	Fees for Services	52,909	129,900	187,237	191,175
5913	Banquet and Other Food Expenses	441	2,000	10,237	13,600
5914	Governmental Fees, Taxes & Licenses	21,045	14,000	29,000	29,400
	Total Services	14,172,337	16,742,443	18,301,876	18,497,105

6302	Books	57,052	125,000	68,725	69,000
6304	Databases	-	-	61,723	61,000
6306	Periodicals	-	125,000	47,275	47,000
6308	Video	5,704	3,200	3,141	3,100
6411	Add-Furniture/Fixtures	5,265	-	26,633	30,000
6412	Add-Vehicles	-	-	80,000	100,000
6413	Add-Computer Equipment	118,043	1,203,850	1,497,698	230,700
6414	Add-Miscellaneous Equipment	47,418	50,000	49,186	49,200
6431	Repl.-Furniture/Fixtures	536	-	-	81000
6432	Repl.-Vehicles	79,902	101,000	21,000	2,200
6433	Repl.-Computer Equipment	15,910	2,000	2,000	6,400
6434	Repl.-Miscellaneous Equipment	56,213	5,200	6,424	700
6441	Add-Non Cap Custodial Furn./Fix	8,707	700	700	189900
6443	Add-Non Cap Computer Equip.	46,266	-	189,239	57,600
6444	Add-Non Cap Custodial Misc.	7,923	14,700	57,180	7,000

	Equip				
6451	Add-Expendable Furniture/Fixt.	1,387	6,600	6,600	249,000
6453	Add-Expendable Computer Equip	283,686	-	248,816	11,900
6454	Add-Expendable Misc. Equipment	26,331	9,087	9,587	11,900
	Total Equipment	760,343	1,646,337	2,375,926	1,207,600
7315	Transfer Out-Internally Designated	-	-	-	-
7320	Transfer out - General Restricted	323,936	1,248,000	-	-
7330	Transfer out - Cafeteria	681,146	-	-	475,000
7340	Transfer out - Child Development	421,382	-	-	700,000
7370	Transfer out - Self-Insurance	6,139,392	-	-	73,000
7371	Transfer out - OPEB	3,000,000	2,000,000	2,500,000	2,500,000
7380	Transfer out - Financial Aid	115,835	237,918	206,861	207,000
7382	Transfer out - Trust Fund	-	-	-	-
7600	Other Payments to/for Students	28,903	-	31,057	30,000
7901	Unallocated Cost	-	-	23,035	23,300
7902	Reserve for Contingency	6,290,000	3,000,000	1,200,000	7,708,697
	Total Transfers and Reserves	17,000,594	6,485,918	3,960,953	11,716,997
Total Expenditures		196,321,077	200,021,645	200,077,033	202,156,730
Total Surplus/(Deficit)		3,580,663	1,389,552	-	-

Position Listing - Full Time Equivalent

Unrestricted General Fund

Department	Fiscal Year 2015	Fiscal year 2016
A & R Dean's Office - Credit	31.00	31.00
Academic Admin - CH/NB	0.83	0.83
Academic Admin - Evans	0.50	0.50
Academic Admin - John Adams	4.60	4.60
Academic Admin - Mission	3.50	3.50
Academic Admin - Southeast	3.25	3.25
Academic Administration – DTN.	3.30	3.30
Academic Senate	0.20	0.20
Administration Justice	4.00	4.00
Administrative Services - Regular	8.13	8.13
African Am Scholastic Program	4.00	4.00
African-American Studies	4.00	4.00
AFT Release Time	1.00	1.00
Aircraft Maintenance	5.00	5.00
Apprenticeship Program	3.00	3.00
Architecture	7.00	7.00
Art	20.50	20.50
Articulation	2.00	2.00
Asian Amer. Pacific Student Success	5.00	5.00
Asian American Studies	5.00	5.00
Asian Studies	2.20	2.20
Associate Dean A (Non Credit)	8.00	8.00
Astronomy	6.00	6.00
Automotive	11.00	11.00
Behavioral Sciences	17.00	17.00
Biological Sciences	29.00	29.00
Board of Trustees	7.00	7.00
Broadcast Electronic Media Arts	9.32	9.32
Budget	2.00	2.00
Central Services	1.00	1.00
Chancellor's Office	8.00	8.00
Chemistry	19.00	19.00
Child Development & Family Studies	12.68	13.18
Cinema	7.00	8.00
Citizenship	0.60	0.60
Civic Center Admin - Civic Center	1.50	1.50
College Development	3.00	3.00
College Publications	5.00	6.00
College Services	2.00	2.00
Computer & Information Science	0.00	0.00

Computer Networking and Information	11.11	11.11
Computer Science	9.50	9.50
Consumer Arts & Sciences	0.00	0.00
Consumer Education	1.00	1.00
Continuing Student Counseling	29.90	29.90
Contract Education	1.00	1.00
Controller	10.40	10.40
Culinary Arts & Hospitality	17.00	17.00
Custodial Services	89.00	89.00
Dean of Student Support Services	1.00	1.00
Dean's Office	1.00	1.00
Dean's Office - Applied Sciences	1.00	1.00
Dental Assisting	4.33	4.40
Dept. Office-Health Care Tech	10.22	10.22
Diagnostic Medical Imaging	5.20	5.20
Disabled Students Program	7.80	7.80
District Business Services - Office	2.50	2.50
Earth Sciences	5.50	5.50
Employee Relations	3.00	3.00
Engineering & Tech - Biotech	1.80	1.80
Engineering & Technology	12.40	12.40
English	60.90	60.90
Enrollment & Supt. Svcs. Office	2.00	2.00
Environmental Hort. & Floristry	9.50	9.50
EOPS	5.79	5.79
ESL	133.95	133.95
Facilities Planning	2.00	2.00
Fashion	4.00	4.00
Financial Aid Office	22.35	22.35
Fire Science Technology	3.50	2.50
Foreign Languages	19.00	19.00
Foreign Students/Int'l Students	2.00	2.00
GED/Assessment Center	1.85	1.85
General Counsel Office	2.00	2.00
Graphic Communications	12.33	12.33
Grow Your Own	1.00	1.00
Health Education	12.26	12.37
HIV/STD Education Office	1.87	1.87
Human Resources - General	25.00	25.00
Inst. Res - Broadcasting	5.40	5.40
Inst. Res - Audio Visual	3.00	3.00
Institute for International Student	2.50	2.50
Institutional Sup - CH/NB	3.13	3.13
Institutional Sup - Civic Center	1.50	1.50
Institutional Sup - DTN	1.70	1.70
Institutional Sup - John Adams	1.40	1.40
Institutional Sup - Mission	1.00	1.00

Institutional Sup - Southeast	1.46	1.46
Instructional Computer Lab	13.50	13.50
Interdisciplinary Studies (IDST)	4.33	4.33
Internal Auditor	0.94	0.94
ITS-Administration	25.00	25.00
ITS-Telephone	3.00	3.00
Journalism	3.00	3.00
Journeymen Level Classes	2.00	2.00
Labor & Community Studies	4.00	4.00
Language Center	2.50	2.50
Latin American and Latino/a Studies	5.33	5.33
Latino Services Network	6.00	6.00
Learning Assistance Programs	14.00	14.00
LGBT Studies	3.00	3.00
Library	31.50	31.50
Library & Learning Resources Center	23.00	23.00
Library Information Technology	3.00	4.00
Listening Center	4.00	4.00
M&R - Buildings	11.00	11.00
M&R - Grounds	5.00	5.00
Mail Services	4.00	4.00
Management Analyst	1.00	1.00
Mathematics	46.00	46.00
Matriculation Office	0.34	0.34
MESA Program	2.00	2.00
Music	16.79	16.80
New Student Counseling	30.70	30.70
Nursing - Licensed Vocational	18.93	18.93
Nursing-RN	17.00	17.00
Older Adults	3.00	3.00
Other Services	29.44	29.44
Outreach & Recruitment Services	1.00	1.00
P.E. Instruction	0.00	0.00
Payroll	14.00	14.00
Philippines Studies	3.00	3.00
Photography	7.33	7.33
Physical Education & Dance	34.90	35.00
Physics	12.50	12.50
President Campus and Centers	2.00	2.00
Professional Development	1.00	1.00
Public Information	2.00	2.00
Public Safety	35.75	35.75
Purchasing	3.50	3.50
Radiation Oncology Technology	3.87	4.87
Research and Planning	4.00	4.00
School Deans Office	1.00	1.00
School of Bhs. Sci. Soc. Sci. & Multi	2.00	2.00

School of Bus, Tech, Fashion & Hosp.	1.00	1.00
School of English & Foreign Language	2.00	2.00
School of ESL, Intl Ed & Trans Stud	3.00	3.00
School of Health, PE & Social Svcs.	2.00	2.00
School of Science, Tech, Engr. & Math	2.00	2.00
School of Vis. & Perf. Arts, Jour. & Speech	3.00	3.00
Small Business	40.30	40.30
Social Sciences	26.80	26.80
Speech Communication	11.00	11.00
Student Activities	3.00	3.00
Student Affairs Office	1.00	1.00
Student Health	1.00	1.00
Student Services - CH/NB	3.03	3.03
Student Services - Civic Center	1.00	1.00
Student Services – DTN	2.00	2.00
Student Services - Evans	0.50	0.50
Student Services - John Adams	2.75	2.75
Student Services - Mission	2.50	2.50
Student Services - Southeast	1.29	1.29
Study Abroad Program	3.00	3.00
Summer/Intersession	1.00	2.00
Tenure Review	2.00	2.00
Testing	1.91	1.91
Theater Arts	10.33	10.33
Title 5/EEO/ADA Compliance Office	1.00	1.00
TLC(Technology Learning Center)	2.00	2.00
TMI(Technology Mediated Instruction)	2.88	2.88
Trade Skills	5.00	5.00
Transitional Studies	16.54	16.54
TRC/SLIAG(ABE)	0.40	0.40
VETS - Veteran Resource Center	2.00	2.00
Vice Chancellor Academic Affairs	3.00	3.00
Vice Chancellor Admn./Finance	2.06	3.06
Vice Chancellor Student Development	3.00	3.00
Women's Studies Program	3.34	3.34
Workforce and Centers Office	1.00	1.00
Grand Total	1,464.93	1,470.73

City College of San Francisco

Restricted General Fund (239 Sub-Funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Federal Revenues	6,644,634	8,114,727	8,491,506	8,650,100
State Revenues	13,111,352	11,694,582	10,544,065	10,338,000
Local Revenues	8,294,022	9,088,134	10,389,504	10,231,000
Transfers	439,771	-	27,109	27,000
Total Revenue	28,489,779	28,897,443	29,452,184	29,246,100
Expenditures				
Academic Salaries	7,720,034	11,100,894	8,533,140	8,326,000
Classified Salaries	5,495,421	8,371,989	5,844,982	5,925,000
Benefits	3,416,337	6,423,096	3,913,122	3,910,300
Supplies & Materials	858,352	2,075,453	2,194,863	2,397,000
Services	4,030,215	5,669,304	5,842,156	6,375,000
Equipment & Capital Outlay	1,494,239	1,336,636	1,081,419	1,494,000
Transfers and Reserves	4,884,043	5,859,385	3,363,032	3,337,800
Total Expenditures	27,898,641	40,836,756	30,772,714	31,765,100
Total Surplus/(Deficit)	591,137	-11,939,313	-1,320,529	-2,519,000

City College of San Francisco

Restricted General Fund

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8120 Higher Education Act	1,256,403	1,005,664	1,343,970	1,350,000
8130 Workforce Investment Act	89,666	711,810	711,810	715,000
8140 TANF-Federal	154,834	118,011	118,011	120,000
8170 Vocational/Applied Tech	1,202,538	1,204,300	1,204,300	1,215,000
8190 Other Federal Restricted Revenues	3,490,391	3,020,421	2,714,880	2,450,000
8199 Other Federal Revenues	450,802	2,054,521	2,398,534	2,800,100
Total Federal Revenues	6,644,634	8,114,727	8,491,506	8,650,100
8290 Ca Dept Ed-Fed Pass Thru	1,610,675	-52	-	-
8615 Basic Skills	765,650	2,873,372	920,381	915,000
8622 EOPS	1,301,707	1,301,707	1,301,707	1,310,000
8623 DSPS	1,633,597	2,459,477	2,459,477	2,000,000
8624 State Calworks Allocations	402,957	385,203	388,889	370,000
8626 BFAP Apportionment	1,024,527	1,019,024	1,015,338	1,100,000
8627 Matriculations	2,035,832	1,560,085	887,105	915,000
8628 Instructional M&E Allocations	277,820	155,383	-	-
8629 Other Gen Categorical Allocations	19,239	56,869	12,863	13,000
8655 Economic Programs	1,585,642	1,536,605	1,255,337	1,265,000
8656 Other Reimbursements Categorical	342,664	394,596	368,451	410,000
8681 ST Lottery Proceeds	1,211,616	-809,723	1,500,854	1,550,000
8699 Other Misc. ST Revenues	899,426	762,037	433,663	490,000
Total State Revenues	13,111,352	11,694,582	10,544,065	10,338,000
8821 Cont., Gifts, Endowments	24,648	60,786	-	-
8823 City College Foundation	5,869	45,750	-	-
8824 Foundations Sources	1,217,745	996,818	734,464	735,000
8826 Other Non-Profit Contributions	-	5,633	-	-
8831 Contract Instructional Serv.	2,505,785	2,598,141	2,900,811	2,900,000
8832 SF City Sub-Contracts	1,723,128	1,813,890	1,800,648	1,800,000
8833 Other Contract Services	1,058,370	1,427,647	742,782	750,000
8841 General Sales	-	-	-	-
8851 Rentals/Leases	-	-	20,000	20,000
8872 Community Service Classes	-	-	495,739	500,000

8876	Health Service Fees-Summary	1,085,839	1,329,699	1,329,699	1,200,000
8881	Parking Fees-Summary	613,171	737,984	737,984	700,000
8885B	ESLIP - Fall	-	-	-	-
8889	Other Student Fees	-	-	1,561,256	1,560,000
8891	Other Local Revenues	59,466	71,786	66,122	66,000
8896	Intrafund Transfer	-	-	-	-
	Total Local Revenues	8,294,022	9,088,134	10,389,504	10,231,000
8950	F & A Recoveries	-	-	27,109	27,000
8981	Transfer in - General Unrestricted	439,771	-	-	-
8990	Transfer in - Trust Fund	-	-	-	-
	Total Transfers	439,771	-	27,109	27,000
	Total Revenue	28,489,779	28,897,443	29,452,184	29,246,100

Expenditures

1000	Budget-Academic Salaries	-1,655	3,756,718	-	-
1120	Full Time Instructional Faculty	619,371	235,644	486,474	500,000
1127	Faculty-Reemployed	128	-128	-	-
1129	Faculty-Long Term Substitutes	-	-	-	-
1210	Administrators	471,183	281,844	786,973	735,000
1220	Full Time Instructional Faculty	1,117,262	1,162,347	1,715,440	1,700,000
1230	Librarians-Sch1	-	-	-	-
1240	Counselors-Sch1	1,711,712	993,814	2,050,074	2,050,000
1250	Student Health Personnel	233,061	225,119	169,704	170,000
1280	Supervisors	57,300	-	-	-
1320	Faculty-LOA Hourly	-	-	-	-
1321	Faculty-Release Hourly	62,760	-51,463	-	-
1322	Faculty-Regular Hours	266,868	481,741	480,116	480,000
1323	Faculty-Reg. Hrs. PBL	876,918	2,066,744	722,307	705,000
1324	Faculty-Summer/Int. Hourly	147,158	117,072	154,278	152,000
1325	Faculty-Subs	9,243	25,443	26,565	27,000
1329	Faculty-Sabbatical Hourly	-	-	-	-
1333	Faculty-Reg. Hrs. Ovrl. By Load	199,640	25,819	40,796	40,000
1412	Supervisors-Hourly	-	-	-	-
1422	Nonteaching-Hourly	1,113,323	709,781	1,051,843	915,000
1423	Part-time Office Hours	1,649	-1,166	-	-
1424	Nonteaching-Sum/Int.	15,905	404,717	281,774	280,000
1432	Librarians-Hourly	-	-	-	-
1434	Librarians-Sum/Int.	-	-	-	-
1442	Counselors-Hourly	288,587	326,339	167,870	170,000
1444	Counselors-Sum/Int.	203,759	20,661	79,078	80,000
1452	Student Health Persn.-Hourly	294,497	289,240	289,240	290,000
1454	Student Health Persn.-Sum/Int.	22,063	21,883	21,883	22,000
1484	Supervisors-Stipends	7,069	8,727	8,727	10,000

1992	Retroactive Payments	2,233	-	-	-
	Total Academic Salaries	7,720,034	11,100,894	8,533,140	8,326,000
2000	Budget-Classified Salaries	525	2,107,935	-	-
2110	Classified-Reg.	2,651,004	2,502,231	3,346,790	3,350,000
2210	Instructional Aides-Reg.	363,620	445,302	349,539	350,000
2330	Classified-NI Temp	570,475	880,557	490,373	500,000
2333	Classified-Temp Non-Schedule Extra Hrs.	19,238	5,000	-	-
2334	Classified-Sum/Int.	1,165	-	-	-
2340	Classified - Class 9910 only	302,783	897,586	-	-
2370	Classified-NI Coll. Aide	365,565	-9,353	398,519	400,000
2374	Classified-Summer Lab Aide	682	-322	-	-
2375	Classified-NI Coll. Aide WK Study.	1,085,511	1,404,476	1,133,236	1,200,000
2380	Classified-Overtime	39,307	-4,795	16,155	15,000
2410	Instructional Aides-Non Reg. Temp	92,978	143,373	110,369	110,000
2888	P-Share Time	2,569	-	-	-
	Total Classified Salaries	5,495,421	8,371,989	5,844,982	5,925,000
3000	Budget-Fringe Benefits	-	3,466,192	-	-
3102	STRS - Administrators	32,460	8,126	85,297	85,000
3109	STRS - Certificated	530,952	536,841	793,858	795,000
3205	PERS - Classified SEIU	-	13,500	13,500	13,500
3302	OASDI - Administrators	644	-	-	-
3305	OASDI - Classified SEIU	218,247	129,472	267,759	270,000
3308	OASDI - CalWorks	16,173	-	-	-
3309	OASDI - Certificated	9,070	15,414	11,100	11,000
3310	OASDI - Students	-8	-	-	-
3321	Medicare	32	-	-	-
3322	Medicare - Administrators	6,029	-187	10,826	11,000
3325	Medicare - Classified SEIU	51,153	20,178	46,026	47,000
3328	Medicare - CalWorks	3,783	-	-	-
3329	Medicare - Certificated	99,120	94,847	105,610	106,000
3330	Medicare - Students	-2	-	-	-
3401	Health Plan	-7,632	96,289	-	-
3402	Health Plan - Administrators	31,010	-26,151	58,536	60,000
3405	Health Plan - Classified SEIU	562,198	480,660	547,204	548,000
3409	Health Plan - Certificated	639,538	925,177	821,576	820,000
3416	Dental Plan	4,444	17,831	-	-
3422	Dental - Administrators	5,350	1,495	10,884	11,000
3425	Dental - Classified SEIU	117,306	70,751	144,922	145,000
3429	Dental - Certificated	126,452	161,864	156,582	155,000
3431	Life Insurance	-	-	-	-

3432	Life Insurance - Administrators	219	141	567	600
3435	Life Insurance - Classified SEIU	6,536	4,840	9,095	1,000
3439	Life Insurance - Certificated	4,897	9,886	12,763	12,800
3452	Prescription - Administrators	133	-109	-	-
3455	Prescription - Classified SEIU	3,159	-733	-	-
3459	Prescription - Certificated	2,552	-931	-	-
3502	SUI - Administrators	201	-6	364	400
3505	SUI - Classified SEIU	2,043	1,664	3,057	3,000
3509	SUI - Certificated	3,554	18,248	19,058	19,000
3601	Workers Compensation	-	-	-	-
3602	Workers Comp - Administrators	6,315	-2,353	9,568	10,000
3605	Workers Comp - Classified SEIU	57,224	5,290	28,256	29,000
3609	Workers Comp - Certificated	113,962	95,038	102,899	103,000
3652	OPEB	5,480	16,127	21,232	21,000
3702	SF Retirement - Administrators	2,124	-	-	-
3705	SF Retirement - Classified SEIU	749,215	235,090	607,690	608,000
3709	SF Retirement - Certificated	8,049	28,606	24,892	25,000
3710	SF Retirement - Students	1,615	-	-	-
3991	Other Benefits-Transportation	2,172	-	-	-
3994	Leave Accrual	565	-	-	-
	Total Benefits	3,416,337	6,423,096	3,913,122	3,910,300
4000	Budget-Supplies/Materials	36	1,322,515	-	-
4102	Textbooks	147,209	137,818	249,221	265,000
4103	Other Books	21,203	4,038	47,155	56,000
4211	Cafeteria-COGS (Food)	-	1,000	1,000	1,000
4301	Printing Supplies	56,225	25,958	72,372	72,000
4302	Computer Supplies	14,581	18,035	37,616	37,000
4303	Other Supplies	148,458	331,797	413,907	503,000
4304	Durable Supplies	19,604	95,013	94,621	95,000
4305	Instructional Supplies	445,512	130,857	1,260,986	1,350,000
4306	Food Supplies	2,577	423	9,985	10,000
4402	Uniforms	-	8,000	8,000	8,000
4888	Supplies Expense Recovery	2,947	-	-	-
	Total Supplies	858,352	2,075,453	2,194,863	2,397,000
5000	Budget-Other Operating Expenses	-15	2,868,927	-	-
5101	Instructional Service Agreements	80,468	149,664	119,980	120,000
5110	Guest Lecturer	84,724	-45,989	81,854	80,000
5120	Computer Consulting	18,390	35,530	61,916	60,000
5130	Dues and Memberships	101,423	-98,814	165,986	169,000
5131	Participants Cost	167,312	230,807	139,237	139,000
5190	Other Consulting	2,308,572	1,119,913	3,200,118	3,100,000

5191	Misc. Personal Services	145,650	-950	-	-
5192	Stipends	92,133	-	3,000	3,000
5193	Honorarium	7,744	-500	-	-
5202	Conference and Food Services	73,079	14,911	220,468	220,000
5210	Travel - Non-Local	105,960	250,290	309,547	300,000
5212	Travel - Local	36,852	140,137	156,678	200,000
5350	Postage	15,008	79,528	156,020	155,000
5520	Gas/Electricity	-	200,000	300,000	300,000
5530	Telephone	1,547	-2,570	4,314	4,000
5540	Other utilities	-	-	-	-
5560	Housekeeping	-	-	2,702	2,800
5610	Other Property Leases	850	4,808	5,192	5,100
5631	Vehicle Leases	-	-	10,070	10,100
5632	Copier Leases	82,952	76,246	103,063	103,000
5633	Other Leases	66,137	79,886	83,000	83,000
5640	Maint. & Repair - Non-Equipment	13,393	2,056	20,640	22,000
5650	Maint. & Repair - Equipment	171,391	94,529	304,222	301,000
5656	Software License Fees	275,717	139,316	284,923	256,000
5657	Maint. - Hazardous Materials	-	-20,836	20,836	22,000
5658	Maint. - Other	10,224	22,800	28,474	30,000
5720	Litigation	4,318	8,341	-	-
5722	Legal Services	-	-	-	-
5801	Broadcasting	3,000	-	2,000	2,000
5802	Print Advertising	30,928	68,219	142,955	125,000
5803	Other Advertising	22,813	81,585	95,973	96,000
5804	Community Outreach	4,426	2,369	2,750	38,000
5805	Student Outreach	19,951	84,134	126,334	127,000
5902	Testing Services	2,110	-570	-	-
5906	Credit Card Fees	6,008	8,000	22,074	23,000
5908	Bank Service Fees	322	-	-	-
5910	Other Expenses	2,427	2,886	15,311	27,000
5912	Fees for Services	66,348	-29,961	140,068	140,000
5913	Banquet and Other Food Expenses	8,056	104,611	112,450	112,000
	Total Services	4,030,215	5,669,304	5,842,156	6,375,000

6000	Budget-Capital Outlay	0	1,075,792	-151,399	-
6102	Site Improvements	13,781	-13,781	-	-
6302	Books	3,043	-59,756	63,429	65,000
6303	CD ROM	-93	-	-	-
6304	Databases	60,162	-49,750	172,132	175,000
6306	Periodicals	44,146	-48,231	138,877	140,000
6307	Software	10,769	-	-	-
6308	Video	121	1,571	-	-

6411	Add-Furniture/Fixtures	2,405	31,801	45,300	45,000
6412	Add-Vehicles	-	17,000	16,722	20,000
6413	Add-Computer Equipment	184,379	295,621	325,135	275,000
6414	Add-Miscellaneous Equipment	418,952	-150,395	273,282	265,000
6431	Repl.-Furniture/Fixtures	2,553	-	-	-
6433	Repl.-Computer Equipment	30,621	78,031	75,000	63,000
6434	Repl.-Miscellaneous Equipment	37,529	28,780	-	-
6441	Add-Non Cap Custodial Furn./Fix	1,708	21,700	-	-
6443	Add-Non Cap Computer Equip.	237,376	125,112	174,142	145,000
6444	Add-Non Cap Custodial Misc. Equip.	42,106	55,216	68,029	69,000
6451	Add-Expendable Furniture/Fixt.	3,457	20,000	21,173	22,000
6453	Add-Expendable Computer Equip	371,685	-318,939	-362,687	-
6454	Add-Expendable Misc. Equipment	29,542	226,863	222,285	210,000
	Total Equipment	1,494,239	1,336,636	1,081,419	1,494,000
7000	Budget-Other Outgo	-	105,357	16,471	17,000
7101	Debt Redemption	-	15,293	15,293	16,000
7202	Bond Debt Service Costs	-	10,000	10,000	10,000
7310	Transfer out - General Unrestricted	156,128	1,133	-	-
7315	Transfer Out-Internally Designated	2,120	-2,120	-	-
7320	Transfer out - General Restricted	4,435	204,077	-336,761	-
7380	Transfer out - Financial Aid	100,000	-100,000	-	-
7382	Transfer out - Trust Fund	-	-50	-	-
7383	Transfer out - Scholarship Trust	177,882	137,976	43,800	43,800
7501	Payments to Students	-	1,332	14,000	14,000
7600	Other Payments to/for Students	875,527	985,320	949,309	925,000
7702	Sub recipient Cost	1,858,311	2,093,480	1,968,939	1,700,000
7850	F & A Cost	1,709,640	812,755	601,138	600,000
7901	Unallocated Cost	-	1,594,832	80,843	55,000
	Total Transfers and Reserves	4,884,043	5,859,385	3,363,032	3,337,800
	Total Expenditures	27,898,641	40,836,756	30,772,714	31,765,100
	Total Surplus/(Deficit)	591,137	-11,939,313	-1,320,529	-2,519,000

Position Listing - Full Time Equivalent

Restricted General Fund

Department	Fiscal Year 2015	Fiscal Year 2016
A & R Dean's Office - Credit	2.00	2.00
Administrative Services - Regular	3.87	3.87
Americorp	1.00	1.00
Asian Amer Pacific Student Success	1.00	1.00
Broadcast Electronic Media Arts	2.28	1.28
CCMP-Mentor Stipends	2.00	1.00
Child Development & Family Studies	12.92	9.67
College for Teens	0.40	0.40
Computer Networking and Information	4.52	3.52
Computer Science	1.00	0.00
Continuing Education	2.10	2.10
Continuing Student Counseling	2.72	2.72
Contract Education	11.89	11.91
Culinary Arts & Hospitality	2.34	1.00
Disabled Students Program	15.86	15.86
Eco Dev	13.15	10.41
Engineering & Tech - Biotech	1.20	0.20
Engineering & Technology	4.55	2.55
EOPS	8.21	8.21
ESL	1.98	1.98
F/A - BFAP	9.40	9.40
Financial Aid Office	1.00	1.00
Grant Development	2.00	2.00
Grant Fiscal Services	8.00	8.00
Health Education	10.66	8.48
Institute for International Student	5.31	4.31
Latino Services Network	1.00	1.00
Learning Assistance Programs	3.00	3.00
Mathematics	1.00	1.00
Matriculation Office	8.26	8.26
New Student Counseling	10.50	9.50
NSF-Biolink-MPICT	11.44	8.44
Nursing-RN	2.00	1.00
Other Grants Program	2.47	2.47
Outreach & Recruitment Services	4.50	3.50
Professional Development	1.00	1.00
Public Safety	0.25	0.25

Research and Planning	1.00	1.00
School of Science, Tech, Engr & Math	1.00	1.00
Small Business	5.00	5.00
Student Health	9.50	9.50
Student Services - Civic Center	1.00	1.00
Student Services - Southeast	0.50	0.50
Testing	5.49	5.49
Transitional Studies	2.20	1.20
TRC/SLIAG(ABE)	6.60	5.60
Vatea - Basic	1.70	1.70
Vice Chancellor Student Development	1.00	0.00
Vocational ESL	0.50	0.50
Workforce-Coordination	4.25	4.25
Workforce-Job Development	4.00	4.00
Workforce-Work Study	0.38	0.00
Grand Total	221.32	194.44

City College of San Francisco

Departmental Funds (201 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Federal Revenues	10,296	-	-	-
Local Revenue	660,150	201,234	443,995	450,300
Total Revenues	670,446	201,234	443,995	450,300
Expenditures				
Classified Salaries	1,361	-	-	-
Benefits	290	-	-	-
Supplies	281,736	8,496	-	-
Services and Other Operating Expenses	463,729	-	-	-
Equipment	154,340	1,222	-	-
Transfers and Reserves	26,109	1,619,432	1,184,385	450,300
Total Expenditures	927,566	1,629,151	1,184,385	450,300
Total Surplus/(Deficit)	-257,120	-1,427,917	-740,390	-

City College of San Francisco

Departmental Funds (201 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8160 Veterans Education	10,296	-	-	-
Total Federal Revenues	10,296	-	-	-
8823 City College Foundation	29,450	-	238	240
8824 Foundations Sources	200	-	1000	1000
8826 Other Non-Profit Contributions	61,874	13,200.00	47729	48000
8833 Other Contract Services	28,999	1,410.00	10083	10000
8841 General Sales	38,838	720	14784	15000
8875 Field Trips/Non-dist. Fac.	400			
8879 Student Records	22,110	7,900.00	7900	8000
8889 Other Student Fees	65,677	2,095.00	18541	18500
8896 Intrafund Transfer	1,185	-	3050	3000
8986 Transfer in - Bookstore Auxiliary	-77,000	77,000.00	77000	77000
8893A Duplicate Diploma Fees	700	-	180	180
8893D Athletic Activities	49,257	31,525.00	59677	60000
8893E Coffee Cart Income	7,995	-	4175	4200
8893F Copiers	9,249	2,500.00	5313	5500
8893G Fundraising	72,928	300	30656	36000
8893H Membership Fees	360	-	180	180
8893I Miscellaneous Income	146,502	18,689.46	85393	85000
8893J Mobile Catering	41,390	20,000.00	20000	20000
8893P Materials Fee				
8893S Library Collection - COTOP	2,447	-	864	1000
8893T Library Fines/Lost Books	18,731	894.69	11400	11500
8893U Photography Lost Equipment	273	-	0	0
8893V Transcript Fees	103,730	-	20590	21000
8893Z Jazzland Commissions	34,855	25,000.00	25243	25000
Total Local Revenue	660,150	201,234	443,995	450,300
Total Revenues	670,446	201,234	443,995	450,300

Expenditures

2380	Classified-Overtime	1,361	-	-	-
	Total Classified Salaries	1,361	-	-	-
3305	OASDI - Classified SEIU	82	-	-	-
3325	Medicare - Classified SEIU	19	-	-	-
3405	Health Plan - Classified SEIU	164	-	-	-
3505	SUI - Classified SEIU	1	-	-	-
3605	Workers Comp - Classified SEIU	21	-	-	-
3652	OPEB	3	-	-	-
	Total Benefits	290	-	-	-
4103	Other Books	7,325	-	-	-
4301	Printing Supplies	49,905	7,934	-	-
4302	Computer Supplies	2,169	-	-	-
4303	Other Supplies	103,158	211	-	-
4305	Instructional Supplies	98,617	351	-	-
4402	Uniforms	25,939	-	-	-
4888	Supplies Expense Recovery	-5,377	-	-	-
	Total Supplies	281,736	8,496	-	-
5110	Guest Lecturer	7,400	-	-	-
5130	Dues and Memberships	15,463	-	-	-
5210	Travel - Non-Local	103,449	-	-	-
5212	Travel - Local	2,581	-	-	-
5350	Postage	23,389	-	-	-
5560	Housekeeping	1,368	-	-	-
5610	Other Property Leases	6,916	-	-	-
5632	Copier Leases	51,563	-	-	-
5633	Other Leases	33,295	-	-	-
5650	Maint. & Repair - Equipment	62,287	-	-	-
5655	Maint. & Repair - Vehicles	14,042	-	-	-
5656	Software License Fees	3,074	-	-	-
5801	Broadcasting	3,822	-	-	-
5802	Print Advertising	11,192	-	-	-
5803	Other Advertising	150	-	-	-
5804	Community Outreach	9,091	-	-	-
5805	Student Outreach	4,629	-	-	-
5902	Testing Services	125	-	-	-
5906	Credit Card Fees	499	-	-	-
5907	Other Miscellaneous Expenses	10	-	-	-
5908	Bank Service Fees	-	-	-	-

5909	Receivable Write-Off	-5	-	-	-
5910	Other Expenses	14,291	-	-	-
5912	Fees for Services	92,803	-	-	-
5913	Banquet and Other Food Expenses	2,295	-	-	-
	Services and Other Operating Expenses	463,729	-	-	-
6102	Site Improvements	55,500	-	-	-
6302	Books	8,382	-	-	-
6304	Databases	640	-	-	-
6306	Periodicals	2,255	-	-	-
6308	Video	695	-	-	-
6413	Add-Computer Equipment	43,138	-	-	-
6414	Add-Miscellaneous Equipment	5,328	-	-	-
6443	Add-Non Cap Computer Equipment	12,817	-	-	-
6444	Add-Non Cap Custodial Misc. Equip	19,326	1,222	-	-
6453	Add-Expendable Computer Equip	2,018	-	-	-
6454	Add-Expendable Misc. Equipment	4,241	-	-	-
	Total Equipment	154,340	1,222	-	-
7310	Transfer out - General Unrestricted	1,684	-	-	-
7383	Transfer out - Scholarship Trust	4,494	-	-	-
7501	Payments to Students	1,257	-	-	-
7600	Other Payments to/for Students	18,674	-	-	-
7901	Unallocated Cost	-		1,619,432	1,184,385
	Total Transfers and Reserves	26,109	1,619,432	1,184,385	450,300
	Total Expenditures	927,566	1,629,151	1,184,385	450,300
	Total Surplus/(Deficit)	-257,120	-1,427,917	-740,390	-

City College of San Francisco

Child Development Funds (23 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Federal Revenues	47,441	75,409	-	-
State Revenues	841,014	1,352,584	1,327,828	1,365,000
Local Revenues	482,758	455,942	378,951	440,000
Transfers	-503,668	706,688	-	-
Total Revenues	867,544	2,590,623	1,706,779	1,805,000
Expenditures				
Academic Salaries	69,139	395,146	531,507	536,000
Classified Salaries	1,090,231	1,384,057	1,542,207	1,556,000
Benefits	601,035	1,283,971	852,212	863,100
Supplies and Materials	32,368	98,553	47,000	56,000
Services and Other Operating Expenses	3,919	15,202	15,760	15,900
Equipment	336	2,361	600	600
Transfers and Reserves	83,665	117,961	62,673	65,000
Total Expenditures	1,880,693	3,297,250	3,051,959	3,092,600
Total Surplus/(Deficit)	-1,013,149	-706,627	-1,345,180	-1,287,600

Child Development Funds (23 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8199 Other Federal Revenues	47,441	75,409	-	-
Total Federal Revenues	47,441	75,409	-	-
8290 Ca Dept Ed-Fed Pass Thru	143,887	751,482	958,214	970,000
8510 CDE-Appportionment	77,151	84,621	79,554	80,000
8530 General CDE Revenues	14	286,456	-	-
8590 Other CDE Revenues	515,586	63,510	-	-
8699 Other Misc. ST Revenues	104,376	166,514	290,060	315,000
Total State Revenues	841,014	1,352,584	1,327,828	1,365,000
8821 Cont., Gifts, Endowments	350,000	395,251	360,146	395,000
8824 Foundations Sources	13,140	20,309	13,000	15,000
8832 SF City Sub-Contracts	92,163	8,875	-	-
8871 Child Development Services	27,455	31,507	-	-
8894 MAA Reimbursement	-	-	-	5,805
Total Local Revenues	482,758	455,942	378,951	440,000
8981 Transfer in - General Unrestricted	-421,277	537,172	-	-
8982 Transfer in - General Restricted	-	-	-	-
8984 Transfer in - Child Development	-82,391	169,516	-	-
Total Transfers	-503,668	706,688	-	-
Total Revenues	867,544	2,590,623	1,706,779	1,805,000
Expenditures				
1220 Full Time Instructional Faculty	66,995	208,819	202,148	200,000
1250 Student Health Personnel	94	82,489	82,901	85,000
1322 Faculty-Regular Hours	-	-	31,892	101,997
1325 Faculty-Subs	-	-	5,124	5,124
1333 Faculty-Reg. Hrs. Ovrld. By Load	-	-	-	-
1422 Nonteaching-Hourly	2,050	66,822	67,112	70,000

1424	Nonteaching-Sum/Int.	-	-	11,055
1442	Counselors-Hourly	-	-	61,171
Total Academic Salaries		69,139	395,146	531,507

2110	Classified-Reg.	715,670	877,440	1,040,972	1,050,000
2330	Classified-NI Temp	362,139	506,617	495,421	500,000
2370	Classified-NI Coll. Aide	10,548	-	5,813	6,000
2380	Classified-Overtime	951	-	-	-
2390	Classified-NI Cafeteria	-	-	-	-
2888	P-Share Time	923	-	-	-
Total Classified Salaries		1,090,231	1,384,057	1,542,207	1,556,000

3109	STRS - Certificated	5,814	368,230	65,012	65,000
3305	OASDI - Classified SEIU	65,042	97,520	111,580	112,000
3309	OASDI - Certificated	24	344	813	1,000
3325	Medicare - Classified SEIU	15,212	16,323	18,569	19,000
3329	Medicare - Certificated	1,016	5,681	7,576	7,500
3401	Health Plan	2,068	-31	-	-
3405	Health Plan - Classified SEIU	199,681	427,948	239,360	240,000
3409	Health Plan - Certificated	6,374	69,723	68,435	70,000
3416	Dental Plan	4,112	-314	-	-
3425	Dental - Classified SEIU	47,448	57,101	64,805	65,000
3429	Dental - Certificated	1,392	10,882	13,035	13,000
3431	Life Insurance	-	-	-	-
3435	Life Insurance - Classified SEIU	2,459	3,538	4,019	4,000
3439	Life Insurance - Certificated	76	776	1,040	1,000
3455	Prescription - Classified SEIU	1,330	-40	-	-
3459	Prescription - Certificated	32	-	-	-
3505	SUI - Classified SEIU	537	1,225	1,374	1,400
3509	SUI - Certificated	35	717	1,422	1,500
3605	Workers Comp - Classified SEIU	16,859	7,957	9,338	9,500
3609	Workers Comp - Certificated	1,114	3,120	5,174	5,200
3652	OPEB	1,649	4,850	5,768	6,000
3705	SF Retirement - Classified SEIU	228,295	208,120	233,069	240,000
3709	SF Retirement - Certificated	-	-	771	1,824
3994	Leave Accrual	466	-466	-	-
Total Benefits		601,035	1,283,971	852,212	863,100

4000	Budget-Supplies/Materials	-	-	117,719	-9,000
4103	Other Books	-	-	3,100	3,100
4301	Printing Supplies	-	-	-	-
4303	Other Supplies	6,418	-816	30,400	30,400
4305	Instructional Supplies	8,277	-3,777	4,500	4,500

4306	Food Supplies	17,673	-17,673	18,000	18,000
	Total Supplies and Materials	32,368	98,553	47,000	56,000
5000	Budget-Other Operating Expenses	-		5,377	4,966
5130	Dues and Memberships	1,705	-165	980	1,000
5190	Other Consulting	-		-	-
5212	Travel - Local	241	-41	200	200
5350	Postage	514	600	600	600
5540	Other utilities	-		6,694	4,520
5640	Maint. & Repair - Non-Equipment	465	600	600	600
5650	Maint. & Repair - Equipment	931	2,200	1,980	2,000
5560	Housekeeping	-		-	-
5632	Copier Leases	-		-	-
5658	Maint. - Other	63	-63	-	-
5914	Governmental Fees, Taxes & Licenses	-		-	1,914
	Total Services and Other Operating Expenses	3,919	15,202	15,760	15,900
6303	CD ROM	-		-	600
6454	Add-Expendable Misc. Equipment	336	2,361	-	-
	Total Equipment	336	2,361	600	600
7340	Transfer out - Child Development	82,391	4,734	-	-
7501	Payments to Students	-		15,000	15,000
7850	F & A Cost	1,275	1,945	-983	-
7901	Unallocated Cost	-		96,282	48,656
	Total Transfers and Reserves	83,665	117,961	62,673	65,000
	Total Expenditures	1,880,693	3,297,250	3,051,959	3,092,600
	Total Surplus/(Deficit)	-1,013,149	-706,627	-1,345,180	-1,287,600

City College of San Francisco

Culinary Arts and Hospitality Funds (6 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Local Revenues	746,442	700,000	785,728	600,000
Transfers	-681,146	700,000	700,000	700,000
Total Revenues	<u>65,295</u>	<u>1,400,000</u>	<u>1,485,728</u>	<u>1,300,000</u>
Expenditures				
Classified Salaries	429,357	411,168	416,410	416,410
Benefits	222,840	280,461	214,616	288,600
Supplies and Materials	639,188	893,200	860,859	725,300
Services and Other Operating Expenses	113,382	214,600	205,813	164,500
Equipment	22,823	12,000	12,000	12,000
Total Expenditures	<u>1,427,588</u>	<u>1,811,429</u>	<u>1,709,698</u>	<u>1,606,810</u>
Total Surplus/(Deficit)	<u><u>-1,362,293</u></u>	<u><u>-411,429</u></u>	<u><u>-223,970</u></u>	<u><u>-306,810</u></u>

City College of San Francisco

Culinary Arts and Hospitality Funds (6 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8848 CAFE-Food Sales	640,101	700,000	700,000	550,000
8849 CAFE-Beverage Sales	57,664	-	57,664	50,000
8851 Rentals/Leases	44,550	-		
8848A Retail Sales	3,764	-		
8849A CAFE-Over rings	390	-		
8849B #N/A	-27	-		
Total Local Revenues	746,442	700,000	757,664	600,000
8981 Transfer in - General Unrestricted	-681,146	700,000	700,000	700,000
8982 Transfer in - General Restricted	-	-	-	-
Total Transfers	-681,146	700,000	700,000	700,000
Total Revenues	65,295	1,400,000	1,457,664	1,300,000
Expenditures				
2110 Classified-Reg.	89,469	91,246	91,706	95,000
2390 Classified-NI Cafeteria	339,887	319,922	324,704	320,000
2888 P-Share Time	-	-	-	-
Total Classified Salaries	429,357	411,168	416,410	416,410
3305 OASDI - Classified SEIU	25,701	23,659	24,267	25,000
3325 Medicare - Classified SEIU	6,011	6,140	6,294	6,000
3401 Health Plan	-	-	-	-
3405 Health Plan - Classified SEIU	73,261	140,427	71,029	70,000
3416 Dental Plan	1,016	-	-	-
3425 Dental - Classified SEIU	15,239	17,699	17,981	15,000
3431 Life Insurance	-	-	-	-
3435 Life Insurance - Classified SEIU	784	1,098	1,115	1,000
3455 Prescription - Classified SEIU	421	-	-	-

3505	SUI - Classified SEIU	213	377	386	500
3605	Workers Comp - Classified SEIU	6,681	4,221	4,340	65,000
3652	OPEB	655	1,020	1,041	1,100
3705	SF Retirement - Classified SEIU	92,858	85,819	88,163	105,000
	Total Benefits	222,840	280,461	214,616	288,600
4211	Cafeteria-COGS (Food)	490,454	610,475	586,480	450,000
4212	Cafeteria-COGS (Beverage)	19,951	30,000	30,075	30,000
4301	Printing Supplies	1,196	1,250	750	750
4302	Computer Supplies	-	750	750	750
4303	Other Supplies	21,359	31,000	29,650	31,550
4305	Instructional Supplies	1,179	115,700	115,700	115,000
4402	Uniforms	654	750	750	750
4403	Tableware/Linen	36,419	28,275	20,617	20,000
4405	Paper/Plastic Supplies	46,909	44,500	45,587	46,000
4406	Cleaning Supplies	21,067	30,500	30,500	30,500
	Total Supplies and Materials	639,188	893,200	860,859	725,300
5130	Dues and Memberships	659	3,500	3,500	3,500
5202	Conference and Food Services	3,490	-	-	-
5212	Travel - Local	1,222	-	-	-
5632	Copier Leases	2,250	-	452	1500
5650	Maint. & Repair - Equipment	97,410	201,600	192,361	150,000
5906	Credit Card Fees	8,031	9,500	9,500	9,500
5907	Over/Short	433	-	-	-
5912	Fees for Services	-114	-	-	-
	Total Services and Other Operating Expenses	113,382	214,600	205,813	164,500
6413	Add-Computer Equipment	1,958	7,000	7,000	7,000
6431	Repl.-Furniture/Fixtures	-	5,000	5,000	5,000
6434	Repl.-Miscellaneous Equipment	18,469	-	-	-
6444	Add-Non Cap Custodial Misc. Equip	2,395	-	-	-
	Total Equipment	22,823	12,000	12,000	12,000
	Total Expenditures	1,427,588	1,811,429	1,709,698	1,606,810
	Total Surplus/(Deficit)	-1,362,293	-411,429	-252,034	-306,810

City College of San Francisco

State and Local Capital Outlay Funds (16 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
State Revenue	1,196,813	4,180,514	4,180,514	4,220,000
Local Revenues	520,644	91,640	-	-
Total Revenues	1,717,457	4,272,154	4,180,514	4,220,000
Expenditures				
Classified Salaries	7,629	-	-	-
Benefits	3,224	170	-	-
Services and Other Operating Expenses	213,088	680,338	558,736	565,000
Equipment & Capital Outlay	95,850	6,479,723	6,178,861	5,791,000
Total Expenditures	319,791	7,160,231	6,737,596	6,356,000
Total Surplus/(Deficit)	1,397,666	-2,888,076	-2,557,082	-2,136,000

City College of San Francisco

State and Local Capital Outlay Funds (16 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8699 Other Misc. ST Revenues	1,196,813	4,180,514	4,180,514	4,220,000
Total State Revenue	1,196,813	4,180,514	4,180,514	4,220,000
8818 Redevelopment AB 1290	235,144	91,640	-	-
8821 Cont., Gifts, Endowments	100	-	-	-
8823 City College Foundation	-	-	-	-
8851 Rentals/Leases	1,633	-	-	-
8891 Other Local Revenues	16,151	-	-	-
8896 Intra-fund Transfer	267,616	-	-	-
Total Local Revenues	520,644	91,640	-	-
Total Revenues	1,717,457	4,272,154	4,180,514	4,220,000
Expenditures				
2110 Classified-Reg.	7,629	-	-	-
2380 Classified-Overtime	-	-	-	-
Total Classified Salaries	7,629	-	-	-
3301 OASDI	-	-	-	-
3303 OASDI- Stationary Engineers	-	-	-	-
3304 OASDI - Classified Managers	-	-	-	-
3305 OASDI - Classified SEIU	473	-	-	-
3321 Medicare	-	-	-	-
3323 Medicare - Stationary Engineers	-	-	-	-
3324 Medicare - Classified Managers	-	-	-	-
3325 Medicare - Classified SEIU	111	-	-	-
3401 Health Plan	-	-	-	-
3403 Health Plan - Stationary Engineers	-	-	-	-
3404 Health Plan - Classified Managers	-	-	-	-
3405 Health Plan - Classified SEIU	692	-	-	-

3416	Dental Plan	-	-	-	-
3424	Dental - Classified Managers	-	-	-	-
3425	Dental - Classified SEIU	170	-	-	-
3431	Life Insurance	-	-	-	-
3434	Life Insurance - Classified Manager	-	-	-	-
3435	Life Insurance - Classified SEIU	10	-	-	-
3446	B&G - PGE Energy Saving Project	-	-	-	-
3454	PH-Practice Field	-	-	-	-
3455	Prescription - Classified SEIU	0	-	-	-
3501	State Unemployment Insurance	-	170	-	-
3503	SUI - Stationary Engineers	-	-	-	-
3504	SUI - Classified Managers	-	-	-	-
3505	SUI - Classified SEIU	4	-	-	-
3601	Workers Compensation	-	-	-	-
3603	Workers Comp - Stationary Engineers	-	-	-	-
3604	Workers Comp - Classified Managers	-	-	-	-
3605	Workers Comp - Classified SEIU	120	-	-	-
3652	OPEB	19	-	-	-
3701	SF Retirement	-	-	-	-
3704	SF Retirement - Classified Managers	-	-	-	-
3705	SF Retirement - Classified SEIU	1,627	-	-	-
	Total Benefits	3,224	170	-	-
5190	Other Consulting	120,000	82,346	82,346	85,000
5633	Other Leases	59,151	532,355	295,753	300,000
5640	Maint. & Repair - Non-Equipment	-	65,637	65,637	65,000
5650	Maint. & Repair - Equipment	33,937	-	-	-
5722	Legal Services	-	-	100,000	100,000
5912	Fees for Services	-	-	15,000	15,000
	Total Services and Other Operating Expenses	213,088	680,338	558,736	565,000
6101	Sites (Planning)	-	-	-	-
6102	Site Improvements	3,979	196,217	250,841	250,000
6201	Planning Costs	43,064	2,269,138	1,947,193	1,500,000
6202	Construction in Progress	16,383	3,947,254	3,942,821	4,000,000
6203	Project Management	30,136	65,922	38,007	40,000
6411	Add-Furniture/Fixtures	-	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-	-
6433	Repl.-Computer Equipment	586	-	-	-
6451	Add-Expendable Furniture/Fixt.	615	193	-	-

6454	Add-Expendable Misc. Equipment	1,086	1,000	-	1000
	Total Equipment & Capital Outlay	95,850	6,479,723	6,178,861	5,791,000
	Total Expenditures	319,791	7,160,231	6,737,596	6,356,000
	Total Surplus/(Deficit)	1,397,666	-2,888,076	-2,557,082	-2,136,000

City College of San Francisco

1997 Capital Outlay Bond Funds (7 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Total Local Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Total Classified Salaries	-	-	-	-
Total Benefits	-	-	-	-
Total Services and Other Operating Expenses	-	-	100,000	100,000
Total Equipment & Capital Outlay	79,629	2,451,310	2,311,654	1,396,000
Total Expenditures	79,629	2,451,310	2,411,654	1,496,000
Total Surplus/(Deficit)	-79,629	-2,451,310	-2,411,654	-1,496,000

City College of San Francisco

1997 Capital Outlay Bond Funds (7 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8821 Cont., Gifts, Endowments	-	-	-	-
8823 City College Foundation	-	-	-	-
8851 Rentals/Leases	-	-	-	-
8861 Interest/Invest Inc.	-	-	-	-
Total Local Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
2110 Classified-Reg.	-	-	-	-
2380 Classified-Overtime	-	-	-	-
Total Classified Salaries	-	-	-	-
3303 OASDI- Stationary Engineers	-	-	-	-
3304 OASDI - Classified Managers	-	-	-	-
3305 OASDI - Classified SEIU	-	-	-	-
3323 Medicare - Stationary Engineers	-	-	-	-
3324 Medicare - Classified Managers	-	-	-	-
3325 Medicare - Classified SEIU	-	-	-	-
3403 Health Plan - Stationary Engineers	-	-	-	-
3404 Health Plan - Classified Managers	-	-	-	-
3405 Health Plan - Classified SEIU	-	-	-	-
3424 Dental - Classified Managers	-	-	-	-
3425 Dental - Classified SEIU	-	-	-	-
3434 Life Insurance - Classified Manager	-	-	-	-
3435 Life Insurance - Classified SEIU	-	-	-	-
3454 PH-Practice Field	-	-	-	-
3455 Prescription - Classified SEIU	-	-	-	-

3503	SUI - Stationary Engineers	-	-	-	-
3504	SUI - Classified Managers	-	-	-	-
3505	SUI - Classified SEIU	-	-	-	-
3603	Workers Comp - Stationary Engineers	-	-	-	-
3604	Workers Comp - Classified Managers	-	-	-	-
3605	Workers Comp - Classified SEIU	-	-	-	-
3652	OPEB	-	-	-	-
3704	SF Retirement - Classified Managers	-	-	-	-
3705	SF Retirement - Classified SEIU	-	-	-	-
	Total Benefits	-	-	-	-
5190	Other Consulting	-	-	-	-
5633	Other Leases	-	-	-	-
5640	Maint. & Repair - Non-Equipment	-	-	-	-
5650	Maint. & Repair - Equipment	-	-	-	-
5722	Legal Services	-	-	100,000	100,000
	Total Services and Other Operating Expenses	-	-	100,000	100,000
6101	Sites (Planning)	-	1,241,561	1,141,561	500,000
6102	Site Improvements	-	-	-	-
6201	Planning Costs	46,691	1,115,607	1,106,553	796,000
6202	Construction in Progress	-	-	-	-
6203	Project Management	32,938	94,142	63,540	100,000
6411	Add-Furniture/Fixtures	-	-	-	-
6413	Add-Computer Equipment	-	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-	-
6454	Add-Expendable Misc. Equipment	-	-	-	-
	Total Equipment & Capital Outlay	79,629	2,451,310	2,311,654	1,396,000
	Total Expenditures	79,629	2,451,310	2,411,654	1,496,000
	Total Surplus/(Deficit)	-79,629	-2,451,310	-2,411,654	-1,496,000

City College of San Francisco

2001 Capital Outlay Bond Funds (74 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Local Revenues	79,210	-	-	-
Total Revenues	79,210	-	-	-
Expenditures				
Classified Salaries	3,338	-	-	-
Benefits	1,360	-	-	-
Services and Other Operating Expenses	9,379	2,580	-	-
Equipment & Capital Outlay	72,267	18,348	-	-
Total Expenditures	86,344	20,928	-	-
Total Surplus/(Deficit)	-7,135	-20,928	-	-

City College of San Francisco

2001 Capital Outlay Bond Funds (74 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8821 Cont., Gifts, Endowments	-	-	-	-
8823 City College Foundation	-	-	-	-
8851 Rentals/Leases	-	-	-	-
8861 Interest/Invest Inc.	79,210	-	-	-
Total Local Revenues	79,210	-	-	-
Total Revenues	79,210	-	-	-
Expenditures				
2110 Classified-Reg.	3,338	-	-	-
2380 Classified-Overtime	-	-	-	-
Total Classified Salaries	3,338	-	-	-
3303 OASDI- Stationary Engineers	-	-	-	-
3304 OASDI - Classified Managers	-	-	-	-
3305 OASDI - Classified SEIU	207	-	-	-
3323 Medicare - Stationary Engineers	-	-	-	-
3324 Medicare - Classified Managers	-	-	-	-
3325 Medicare - Classified SEIU	48	-	-	-
3403 Health Plan - Stationary Engineers	-	-	-	-
3404 Health Plan - Classified Managers	-	-	-	-
3405 Health Plan - Classified SEIU	235	-	-	-
3424 Dental - Classified Managers	-	-	-	-
3425 Dental - Classified SEIU	94	-	-	-
3434 Life Insurance - Classified Manager	-	-	-	-
3435 Life Insurance - Classified SEIU	6	-	-	-
3454 Prescription - Classified Managers	-	-	-	-
3455 Prescription - Classified SEIU	2	-	-	-
3503 SUI - Stationary Engineers	-	-	-	-

3504	SUI - Classified Managers	-	-	-	-
3505	SUI - Classified SEIU	2	-	-	-
3603	Workers Comp - Stationary Engineers	-	-	-	-
3604	Workers Comp - Classified Managers	-	-	-	-
3605	Workers Comp - Classified SEIU	52	-	-	-
3652	OPEB	1	-	-	-
3704	SF Retirement - Classified Managers	-	-	-	-
3705	SF Retirement - Classified SEIU	712	-	-	-
	Total Benefits	1,360	-	-	-
5190	Other Consulting	9,379	2,580	-	-
5633	Other Leases	-	-	-	-
5640	Maint. & Repair - Non-Equipment	-	-	-	-
5650	Maint. & Repair - Equipment	-	-	-	-
5722	Legal Services	-	-	-	-
	Services and Other Operating Expenses	9,379	2,580	-	-
6101	Sites (Planning)	-	-	-	-
6102	Site Improvements	-	-	-	-
6201	Planning Costs	1,095	-	-	-
6202	Construction in Progress	-454	-	-	-
6203	Project Management	11,220	18,348	-	-
6411	Add-Furniture/Fixtures	-	-	-	-
6413	Add-Computer Equipment	60,406	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-	-
6431	Repl.-Furniture/Fixtures	-	-	-	-
6444	Add-Non Cap Custodial Misc. Equip	-	-	-	-
6454	Add-Expendable Misc. Equipment	-	-	-	-
	Total Equipment & Capital Outlay	72,267	18,348	-	-
	Total Expenditures	86,344	20,928	-	-
	Total Surplus/(Deficit)	-7,135	-20,928	-	-

City College of San Francisco

2005 Capital Outlay Bond Funds (39 Sub-funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
State Revenues	-	-	-	-
Local Revenues	354,615	-	-	-
Total Revenues	354,615	-	-	-
Expenditures				
Classified Salaries	57,829	187,611	153,310	133,000
Benefits	24,168	73,771	57,560	109,800
Services and Other Operating Expenses	39,726	114,289	152,130	158,000
Equipment & Capital Outlay	1,559,749	4,346,809	3,922,888	4,250,000
Total Expenditures	1,681,471	4,722,479	4,285,888	4,650,800
Total Surplus/(Deficit)	-1,326,856	-4,722,479	-4,285,888	-4,650,800

City College of San Francisco

2005 Capital Outlay Bond Funds (39 Sub-funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8651 Schedule Maintenance	-	-	-	-
Total State Revenues	-	-	-	-
8861 Interest/Invest Inc.	354,615	-	-	-
Total Local Revenues	354,615	-	-	-
Total Revenues	354,615	-	-	-
Expenditures				
2110 Classified-Reg.	57,829	154,813	153,310	100,000
2330 Classified-NI Temp	-	32,798	-	33000
Total Classified Salaries	57,829	187,611	153,310	133,000
3304 OASDI - Classified Managers	-	-	-	-
3305 OASDI - Classified SEIU	3,582	8,670	9,292	55,000
3324 Medicare - Classified Managers	-	-	-	-
3325 Medicare - Classified SEIU	838	1,287	1,784	500
3404 Health Plan - Classified Managers	-	-	-	-
3405 Health Plan - Classified SEIU	4,843	41,233	13,693	36,500
3416 Dental Plan	-	-	-	-
3424 Dental - Classified Managers	-	-	-	-
3425 Dental - Classified SEIU	1,469	3,650	3,650	1,500
3434 Life Insurance - Classified Manager	-	-	-	-
3435 Life Insurance - Classified SEIU	72	442	226	100
3454 Prescription - Classified Managers	-	-	-	-
3455 Prescription - Classified SEIU	39	-	-	-
3504 SUI - Classified Managers	-	-	-	-
3505 SUI - Classified SEIU	29	83	82	50
3604 Workers Comp - Classified	-	-	-	-

Managers					
3605	Workers Comp - Classified SEIU	907	828	1,635	1,000
3652	OPEB	61	296	346	150
3704	SF Retirement - Classified Managers	-	-	-	-
3705	SF Retirement - Classified SEIU	12,329	17,281	26,852	15,000
	Total Benefits	24,168	73,771	57,560	109,800
5190	Other Consulting	39,926	114,289	149,130	155,000
5632	Copier Leases	-200	-	-	-
5722	Legal Services	-	-	-	-
5912	Fees for Services	-	-	3,000	3,000
	Services and Other Operating Expenses	39,726	114,289	152,130	158,000
6101	Sites (Planning)	-	-	-	-
6201	Planning Costs	521,323	704,314	280,708	150,000
6202	Construction in Progress	634,468	1,482,830	1,491,522	1,900,000
6203	Project Management	298,674	633,902	604,169	650,000
6204	Hazardous Materials	-	28,357	23,357	20,000
6307	Software	-	96,373	96,373	100,000
6411	Add-Furniture/Fixtures	-2,877	188,723	188,723	140,000
6413	Add-Computer Equipment	88,717	159,199	159,199	160,000
6414	Add-Miscellaneous Equipment	-344	25,344	25,344	25,000
6441	Add-Non Cap Custodial Furn./Fix	-	30,000	30,000	30,000
6443	Add-Non Cap Computer Equip.	17,038	4,087	2,811	5,000
6444	Add-Non Cap Custodial Misc. Equip	-	50,000	50,000	45,000
6451	Add-Expendable Furniture/Fixt.	-	68,120	94,120	110,000
6453	Add-Expendable Computer Equip	-	75,000	79,000	115,000
6454	Add-Expendable Misc. Equipment	2,750	800,561	797,561	800,000
	Total Equipment & Capital Outlay	1,559,749	4,346,809	3,922,888	4,250,000
	Total Expenditures	1,681,471	4,722,479	4,285,888	4,650,800
	Total Surplus/(Deficit)	-1,326,856	-4,722,479	-4,285,888	-4,650,800

City College of San Francisco

Self-Insurance Funds - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Local Revenues	2,345,579	2,172,407	2,172,407	1,715,700
Transfers	9,139,392			
Total Revenues	11,484,970	2,172,407	2,172,407	1,715,700
Expenditures				
Total Classified Salaries	-	49,115	71,471	-
Total Benefits	12	-	19,417	-
Services and Other Operating Expenses	1,140,053	847,732	1,114,615	1,071,560
Total Equipment & Capital Outlay	504	-	-	-
Total Expenditures	1,140,568	896,847	1,205,503	1,071,560
Total Surplus/(Deficit)	10,344,402	1,275,560	966,904	644,140

City College of San Francisco

Self-Insurance Funds - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8891 Other Local Revenues	2,345,579	2,172,407	2,172,407	1,715,700
Total Local Revenues	2,345,579	2,172,407	2,172,407	1,715,700
8981 Transfer in - General Unrestricted	7,639,392	-	-	-
8987 Transfer in - Self-Insurance	1,500,000	-	-	-
Total Transfers	9,139,392	-	-	-
Total Revenues	11,484,970	2,172,407	2,172,407	1,715,700
Expenditures				
2110 Classified-Reg.	-	49,115	71,471	-
Total Classified Salaries	-	49,115	71,471	-
3305 OASDI - Classified SEIU	-	-	3,800	-
3325 Medicare - Classified SEIU	-	-	500	-
3405 Health Plan - Classified SEIU	-	-	6,610	-
3425 Dental - Classified SEIU	-	-	1,742	-
3435 Life Insurance - Classified SEIU	-	-	108	-
3505 SUI - Classified SEIU	-	-	38	-
3605 Workers Comp - Classified SEIU	-	-	244	-
3652 OPEB	12	-	125	-
3705 SF Retirement - Classified SEIU	-	-	6,250	-
Total Benefits	12	-	19,417	-
5190 Other Consulting	25,438	-	-	-
5450 Self-Insurance Claims	926,764	635,799	926,764	964,700
5912 Fees for Services	187,851	211,933	187,851	106,860

	Services and Other Operating Expenses	1,140,053	847,732	1,114,615	1,071,560
6411	Add-Furniture/Fixtures	504	-	-	-
	Total Equipment & Capital Outlay	504	-	-	-
	Total Expenditures	1,140,568	896,847	1,205,503	1,071,560
	Total Surplus/(Deficit)	10,344,402	1,275,560	966,904	644,140

City College of San Francisco

Student Financial Aid Fund (19 Sub-Funds) - Summary

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
Federal Revenue	33,098,251	35,691,136	36,113,165	35,752,000
State Revenue	1,170,440	1,500,000	1,500,000	1,500,000
Local Revenues	41,627	-	-	44,000
Transfers	-100,000	-	-	-
Total Revenues	<u>34,210,318</u>	<u>37,191,136</u>	<u>37,613,165</u>	<u>37,296,000</u>
Expenditures				
Classified Salaries	95,001	403,656	321,002	321,000
Benefits	38,901	183,803	98,628	99,300
Supplies and Materials	1,847	2,400	2,400	300
Transfers and Reserves	34,284,623	37,191,136	37,191,135	36,875,400
Total Expenditures	<u>34,420,372</u>	<u>37,780,995</u>	<u>37,613,165</u>	<u>37,613,165</u>
Total Surplus/(Deficit)	<u><u>-210,054</u></u>	<u><u>-589,859</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

City College of San Francisco

Student Financial Aid Fund (19 Sub-Funds) - Detail

2015-16 Adopted Budget

Description	2013-14 Actuals	2014-15 Working Budget	2015-16 Tentative Budget	2015-16 Adopted Budget
Revenues				
8150 Student Financial Aid	33,055,731	35,691,136	36,113,165	35,752,000
8199 Other Federal Revenues	42,520	-	-	-
Total Federal Revenue	33,098,251	35,691,136	36,113,165	35,752,000
8695 State Financial Aid	1,170,440	1,500,000	1,500,000	1,500,000
Total State Revenue	1,170,440	1,500,000	1,500,000	1,500,000
8861 Interest/Invest Inc.	15	-	-	-
8862 Interest on Student Loans	41,231	-	-	44,000
8863 Interest Assigned	-	-	-	-
8891 Other Local Revenues	-	-	-	-
8898 Perk-OE-Misc.	-1,650	-	-	-
8899 Perk-OE-Late charges-7/87	2,031	-	-	-
Total Local Revenues	41,627	-	-	44,000
8981 Transfer in - General Unrestricted	-	-	-	-
8982 Transfer in - General Restricted	-100,000	-	-	-
Total Transfers	-100,000	-	-	-
Total Revenues	34,210,318	37,191,136	37,613,165	37,296,000
Expenditures				
2110 Classified-Reg.	75,384	319,350	321,002	321,000
2210 Instructional Aides-Reg.	19,618	84,306	-	0
2380 Classified-Overtime	-	-	-	-
Total Classified Salaries	95,001	403,656	321,002	321,000
3000 Fringe Benefits-Budget Only	-	38,000	-	-
3305 OASDI - Classified SEIU	5,855	19,273	17,484	17,500
3325 Medicare - Classified SEIU	1,369	3,416	2,923	3,000
3405 Health Plan - Classified SEIU	7,694	62,948	26,440	26,500

3425	Dental - Classified SEIU	1,887	8,708	6,966	7,000
3435	Life Insurance - Classified SEIU	99	540	432	400
3455	Prescription - Classified SEIU	59	-	-	-
3505	SUI - Classified SEIU	48	199	162	200
3605	Workers Comp - Classified SEIU	1,490	2,509	2,273	2,300
3652	OPEB	146	500	375	400
3705	SF Retirement - Classified SEIU	20,254	47,710	41,573	42,000
	Total Benefits	38,901	183,803	98,628	99,300
4303	Other Supplies	1,847	2,400	2,400	300
	Total Supplies and Materials	1,847	2,400	2,400	300
7501	Payments to Students	34,303,991	37,191,136	37,191,135	36,875,400
7511	Perk-Other Coll. Exp.	1,617	-	-	-
7523	Perk-COLP-TS Current	1,575	-	-	-
7530	Perkins Loan	-	-	-	-
7542	Perk-COLP-Nurse/Med	4,612	-	-	-
7544	Perk-COLP-Death	5,829	-	-	-
7545	Perk-COLP-Disability	1,500	-	-	-
7561	Perk-Assign to Fed	2,044	-	-	-
7564	Perk-FISAP-ACA	-36,545	-	-	-
	Transfers and Reserves	34,284,623	37,191,136	37,191,135	36,875,400
	Total Expenditures	34,420,372	37,780,995	37,613,165	37,296,000
	Total Surplus/(Deficit)	-210,054	-589,859	-	-

Appendix A

**CALIFORNIA COMMUNITY COLLEGES
2015-16 ADVANCE PRINCIPAL APPORTIONMENT
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT**

EXHIBIT C

Workload measures:	Base Funding	Marginal Funding	Base FTES	Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,714.799429	4,683.785081	21,742.688	217.500	0.000	0.000	21,960.188	0.000	21,960.188
Noncredit FTES	2,811.752093	2,840.431965	2,527.333	25.282	0.000	0.000	2,552.614	0.000	2,552.614
Noncredit - CDCP FTES	4,636.492854	4,683.785081	6,720.215	48.002	0.000	0.000	6,768.217	0.000	6,768.217
Total FTES:			30,990.236	290.785	0.000	0.000	31,281.020	0.000	31,281.019

I Base Revenues +/- Restore or Decline

A Basic Allocation	\$12,758,886
B Basic FTES Revenue Before Workload Reduction	\$140,776,872
C Workload Reduction	\$0.00
D Revised Base FTES Revenue	\$140,776,872
1 Credit Base Revenue	\$102,512,413
2 Noncredit Base Revenue	\$7,106,232
3 Career Development College NonCr	\$31,158,227
E Current Year Decline	\$0
Total Base Revenue Less Decline	\$153,535,758

V Other Revenue Adjustments

A Misc. Revenue Adjustments	\$0
B. Full-Time Faculty Hiring	
C. Base Increase	
Total Revenue Adjustments	\$0

VI Stability Adjustment

VII Total Computational Revenue (sum of II, III, IV, V, & VI)	\$156,417,192
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II Inflation Adjustment

A Statewide Inflation Adjustment	1.02%
B Inflation Adjustment	\$1,566,065
C Current Year Base Revenue + Inflation Adjustment	\$155,101,823

VIII District Revenue Source

A1 Property Taxes	\$63,960,646
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$8,797,337
C State General Apportionment	\$57,794,450
D Estimated EPA	\$25,461,227
Available Revenue	\$156,013,660
E Revenue Shortfall	0.9974201557
Total Revenue Plus Shortfall	\$156,417,192

III Basic Allocation & Restoration

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Stability Restoration	\$0
D Restoration of 11-12 Workload Reduction	\$0
Total Basic Allocation & Restoration	\$0

IX Other Allowances and Total Apportionments

A State General Apportionment	\$57,794,450
B Statewide Average Replacement Cost	\$73,057
Number of Faculty Not Hired	0.00
Full-time Faculty Adjustment	\$0
Net State General Apportionment	\$57,794,450

IV Growth

A Unadjusted Growth Rate	1.33%
B Constrained Growth Rate	2.70%
C Constrained Growth Cap	\$2,665,892
D Actual Growth	\$1,315,369
E Funded Credit Growth Revenue	\$1,018,725
F Funded Noncredit Growth Revenue	\$71,811
G Funded Noncredit CDCP Growth Revenue	\$224,833
Total Growth Revenue	\$1,315,369

X Unrestored Decline as of July 1st of Current Year

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
Total	\$0

**Basic Allocation Calculation Before Current Year COLA
College/Center Base Funding Rates (Current Year FTES Thresholds):**

Single College District Funding Rates: Total FTES			Mult-College District Funding Rate: Total FTES				Total Colleges
> 19,880	> 9,940	<= 9,940	Rural	> 19,880	> 9,940	<= 9,940	
\$5,670,617	\$4,536,493	\$3,402,370	\$567,062	\$4,536,493	\$3,969,432	\$3,402,370	
1	0	0	0	0	0	0	1
Revenue:							Total Colleges Rev.
\$5,670,617	\$0	\$0	\$0	\$0	\$0	\$0	\$5,670,617

State Approved Center: Funding Rates	Total State Approved Centers	Total State Approved Centers Revenue
1	1	\$1,134,123

Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels

> 994	> 746	> 497	> 249	<= 100	Total Grandfathered or Previously Approved Centers	Total Basic Allocation Revenue
\$1,134,123	\$850,592	\$567,062	\$283,531	\$141,765	6	\$12,758,886
Number of Grandfathered or Previously Approved Centers: @ Total FTES						
5	0	0	1	0	6	
Grandfathered or Previously Approved Center Revenue:					Total Grandfathered or Approved Center	
\$5,670,615	\$0	\$0	\$283,531	\$0	\$5,954,146	