



# TENTATIVE BUDGET 2015-2016

Department of Finance & Administration

Date Submitted: June 25, 2015

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# CITY COLLEGE OF SAN FRANCISCO

## Board and Administration

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# 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

The Mission statement of the San Francisco Community College District is:

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.



## Vice Chancellor of Finance & Administration

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### Overview of May Revision:

#### Governor's 2015-16 May Revise Analysis

The Governor's May Revise embodies the strong recovery of California's economy and as a result the increase in State revenues above what was previously projected. Good news, State revenues are up \$3.3 billion in fiscal year 2014-15 and \$1.7 billion in 2015-16. Consistent with the requirements of Proposition 98, the majority of this new revenue is proposed to be allocated to K-14. Despite this significant growth the May Revision does not expand spending for many programs. Defending this position the Governor has stated that the view of "now that we're getting a little money, we're in fiscal utopia is demonstrably false." Further, the Governor has warned that despite the stronger revenue, the State budget remains precariously balanced and faces the prospect of deficits in the future years. With that, while this May Revision brings a sizable amount of new money to community college it is balanced between both ongoing and one-time funding.

#### 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.

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## Major provisions related to Community Colleges:

• **Apportionments (on going)** — An increase of \$60.3 million Proposition 98 General Fund in 2015-16 to reflect an increase in growth from 2 percent to 3 percent, the inclusion of enrollment restoration, and a reduction in the statutory cost-of-living adjustment from 1.58 percent to 1.02 percent. The May Revision provides \$259.4 million Proposition 98 General Fund, as follows:

- \$156.5 million, 3%, available for general apportionment growth;
- \$61 million for a 1.02-percent cost-of-living adjustment; and
- \$41.9 million to allow colleges to earn back enrollment funding for declines in enrollment over the past two years, as allowed in statute. This funding was inadvertently excluded from the Governor's Budget.

• **Increased Operating Expenses (on going)** — An increase of \$141.7 million Proposition 98 General Fund, for a total of \$266.7 million, to reflect increased base allocation funding in recognition of increasing community college operating expenses in the areas of facilities, retirement benefits, professional development, converting faculty from part-time to full-time, and other general expenses.

• **Full-Time Faculty (on going)** — An increase of \$75 million Proposition 98 General Fund to increase the number of full-time faculty within each community college district. Funding would be 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 600 full-time faculty positions will be created by this proposal.

The full-time faculty obligation report for 2014-15 will be used to rank each community college district in quintiles from the highest to lowest full-time faculty percentage, and the full-time faculty obligation will be increased for each district by quintile:

- Lowest quintile (Quintile 1): increase obligation by one full-time faculty position for every \$70,000 received
- Next lowest quintile (Quintile 2): increase obligation by one full-time faculty position for every \$100,000 received
- Quintile 3: increase obligation by one full-time faculty position for every \$130,000 received
- Quintile 4: increase obligation by one full-time faculty position for every \$160,000 received
- Highest quintile (Quintile 5): increase obligation by one full-time faculty position for every \$190,000 received

• **Basic Skills and Student Outcomes Transformation Program (one-time - restricted)** — An increase of \$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 (one time – restricted)** — An increase of \$2 million Proposition 98 General Fund for a pilot program to provide incentives to community college districts and the CSU to coordinate their efforts to provide instruction in basic skills to incoming CSU students in an efficient and effective way.
- **Investing in Student Success (ongoing – restricted)** — An increase of \$15 million Proposition 98 General Fund to further close achievement gaps in access and achievement in underrepresented student groups, as identified in local Student Equity Plans. Further, to provide additional support to foster youth, the May Revision proposes to implement Chapter 771, Statutes of 2014 (SB 1023). This legislation specifies additional services for foster youth already participating in the Extended Opportunity and Services program at up to ten community colleges.
- **Implementing Statewide Performance Strategies (Institutional Effectiveness Partnership Initiative ongoing – restricted)** — An increase of \$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 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 inmates to support the effective implementation of Chapter 695, Statutes of 2014 (SB 1391). Further, the May Revision proposes an increase of \$340,000 General Fund and six positions for the Chancellor’s Office to continue its district assistance to improve student success and outcomes, and to coordinate efforts to encourage adoption of effective practices at community colleges throughout California.
- **Deferred Maintenance and Instructional Equipment (restricted - one-time)** — An increase of \$148 million one-time Proposition 98 General Fund that colleges can use to reduce their backlog of deferred maintenance or to purchase instructional equipment. 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 (unrestricted - one-time)** — An increase of \$274.7 million one-time Proposition 98 General Fund, for a total of \$626 million, to continue paying down outstanding mandate claims by community colleges. These payments will be distributed on a per full-time equivalent student basis and will further reduce outstanding mandate debt, while providing community colleges with one-time resources to address various one-time needs, such as curricula redesign, start-up costs for new career technical educational programs, and other one-time costs.
- **Categorical Program Cost-of-Living Adjustment (on-going restricted)** — An increase of \$2.5 million Proposition 98 General Fund to provide a 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.
- **Proposition 39 (restricted)** — The California Clean Energy Jobs Act was approved by voters in 2012 and increases state corporate tax revenues. For 2013-14 through 2017-18, the measure requires half of the increased revenues, up to \$550 million per year, to be used to support energy efficiency projects. The May Revision

decreases the amount of energy efficiency funds available to community colleges in 2015-16 by \$825,000 to \$38.7 million to reflect reduced revenue estimates.

- **Community College Mandates Block Grant (on going unrestricted)** — A decrease of \$691,000 Proposition 98 General Fund to align mandate block grant funding with the revised full-time equivalent students estimate.

In summary, this May Revision contains many positive implications for California Community Colleges which will assist in further restoring the cuts that were imposed during the “Great Recession” in addition to funding operating cost increases such as STRS and OPEB. The cautionary note imbedded within this positive news is that much of the funding is one time in nature and restricted for identified purposes.

# 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 Tentative Budget:

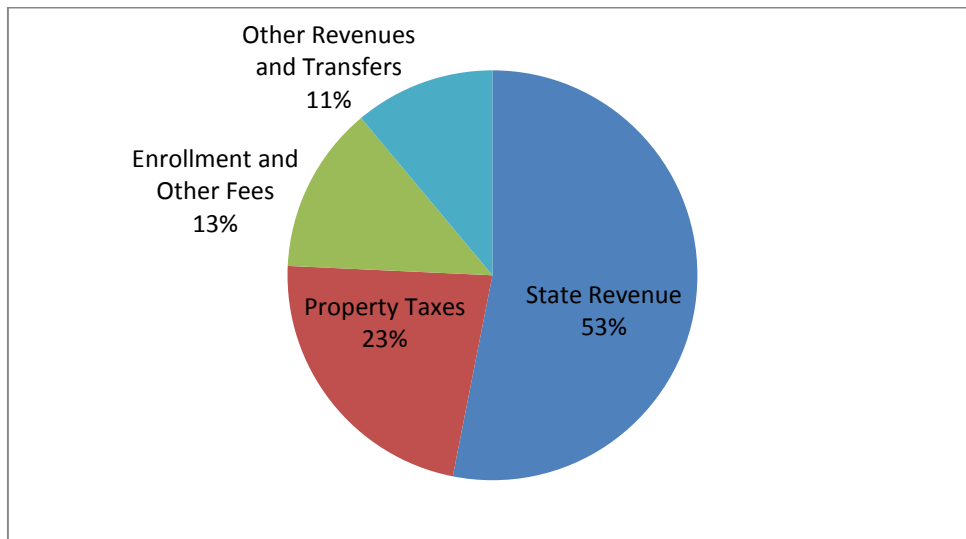
### **DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED**

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.

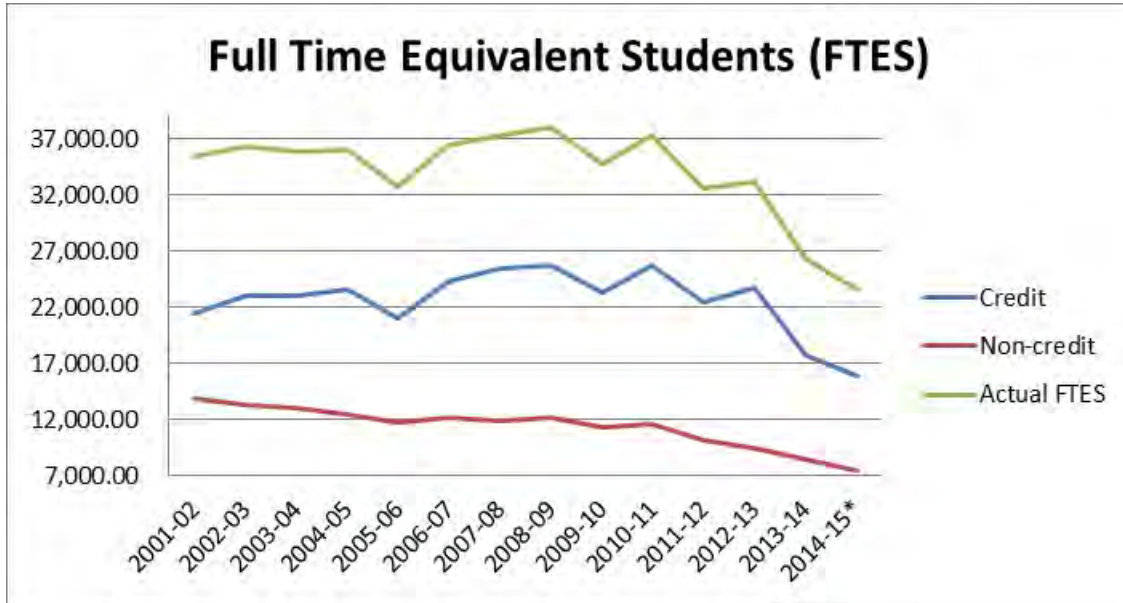
Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 76% of the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

### **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



The College has set its FTES and FTEF (Full Time Equivalent Faculty) targets as shown below.

2015-2016 Academic Year Overall												
CREDIT	Summer 2015		Fall 2015		Spring 2016				Total		Overall	
	SU 15 Target	FTEF (17.2)	FA 15 Target	FTEF (17.2)	SP 16 No Cut Target	No Cut FTEF (17.2)	SP 16 Cut Target	8% CUT FTEF (17.2)	NO CUT Goal	CUT Goal	Total Goal (ALL)	Diff Blw/Abv Goal
<b>Overall</b>												
<b>FTES-R</b>	1,747.69	101.61	10,706.3	622.5	11,148.52	648.2	9,212.70	535.6	23,296.6	21,667	21,484.0	1,813
<b>NON-CREDIT</b>	Summer 2015		Fall 2015		Spring 2016						Overall	
<b>CDCP FTES(21.5)</b>	369	14.72	3,312	132.0	3,667	146.1	3,667	146.1	7,348.5	7,349	6,845.6	503
<b>Non-CDCP FTES</b>	70	2.78	904	36.03	1,002	39.91	1,002	39.91	1,975.9	1,976	2,660.4	-684
<b>Total- N-Cred FTES</b>	439.25	17.5	4,216	167.98	4,668.85	186	4,668.85	186	9,324.4	9,324	9,505.9	-182
<b>TOTAL FTES</b>	Summer 2015		Fall 2015		Spring 2016						Overall	
<b>Total FTES &amp; FTEF</b>	2,186.94	119.11	14,922.61	790.44	15,817.38	834.2	13,881.55	721.6	32,621.0	30,991	30,990	1,631.12

Again, based upon stability funding, the target FTES goal for fiscal year 2015-16 is 30,990. This represents a funded FTES reduction of 1,631 FTES compared to the fiscal year 2014-15 funded base of 32,621 in the previous fiscal year.

## 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.



## 2015-16 BUDGET ASSUMPTIONS

### 2015-16 Budget Assumptions – Tentative Budget

These assumptions will be used to develop the 2015-16 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

#### General Assumptions

1. The 2015-16 tentative budget will be balanced.
2. The 2015-16 adopted budget will have a contingency reserve (Board Designated Reserve) of \$1.2 million.
3. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.
4. Any restricted funding cuts or cost increases must be borne by the respective program.
5. The 2015-16 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 expenditures reductions will be necessary.

#### Revenue Assumptions

6. General apportionment deficit factor of 1% for 2015-16 (5 year average), \$1.55 million.
7. Continued stability funding per SB 860 –
  - a. For fiscal year 2015-16, 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.
8. Enrollment growth/access funds of 0% for 2015-16.
9. The Cost of Living Adjustment (COLA) of 1.02% for 2015-16 - \$1.5 million.
10. Increase in the CDCP funding rate to match credit funding rate - \$9.9 million.
11. Augmentation received in recognition of increased operational expenses (See # 19) - \$2.9 million.
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).
13. Anticipated property tax receipts of \$54.4 million.
14. Unrestricted lottery at \$126.00 per funded FTES.
15. Continued Measure A Parcel Tax revenue of \$15.2 million.
16. Continued Sales Tax Revenue of \$16 million.
17. Continued Proposition 30 State funding of \$23.9 million.

#### Expenditure Assumptions

18. The District intends to meet all negotiated contractual obligations.
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.
20. Projected step and column salary increases of \$2.2 million.
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 (SFERS new rates will be available in April 2015).
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%).

23. OPEB required contribution of \$2,500,000. This is in addition to \$7.7 million budgeted for pay-as-you-go obligations.
24. Continued allocation of \$2.0 million to Buildings and Grounds for maintenance items.
25. Continued allocation of \$2.0 million to IT for technology related priorities as identified by program review.
26. Program review will be used to prioritize staffing.

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

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

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**

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

**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 30<sup>th</sup>, 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**

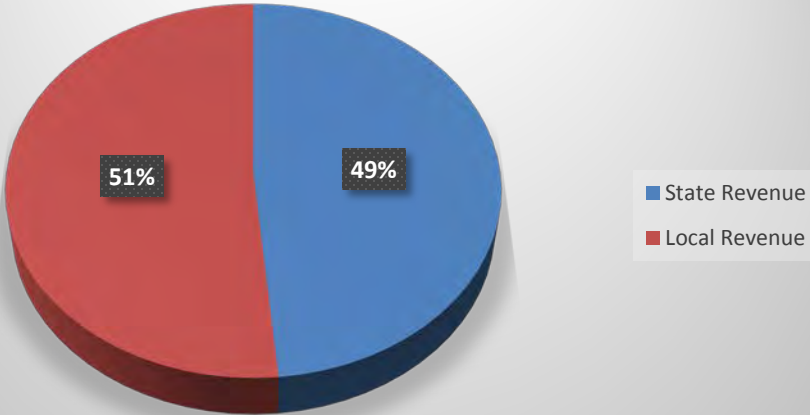
It is the responsibility of each Dean, Vice Chancellor & Associate Vice Chancellor to monitor and control the budget(s) within his/her assignment. The Vice Chancellor for Finance and Administration's Office will distribute timely and accurate Budget Reports and assist in budget analysis and management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



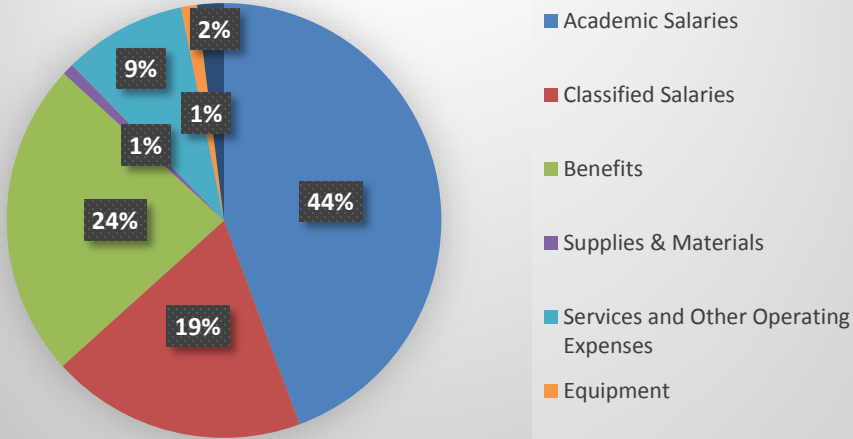
**City College of San Francisco**  
**Unrestricted General Fund - Summary**  
**2015-16 Tentative Budget**

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
State Revenue	94,415,711	97,565,987	101,913,352	97,084,740
Local Revenue	84,767,733	102,496,013	99,497,845	102,992,293
Total Transfers	<u>(551,876)</u>	<u>(160,261)</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>178,631,568</u></b>	<b><u>199,901,740</u></b>	<b><u>201,411,197</u></b>	<b><u>200,077,033</u></b>
<b>Expenditures</b>				
Academic Salaries	85,489,793	83,753,221	88,786,832	88,718,646
Classified Salaries	35,092,931	35,842,371	37,962,307	37,971,157
Benefits	42,777,307	43,412,428	46,252,843	46,999,223
Supplies & Materials	1,154,787	1,379,783	2,144,965	1,749,252
Services and Other Operating Expenses	11,857,697	14,172,337	16,742,443	18,301,876
Equipment	81,614	760,343	1,646,337	2,375,926
Transfers and Reserves	<u>3,512,941</u>	<u>17,000,594</u>	<u>6,485,918</u>	<u>3,960,953</u>
<b>Total Expenditures</b>	<b><u>179,967,071</u></b>	<b><u>196,321,077</u></b>	<b><u>200,021,645</u></b>	<b><u>200,077,033</u></b>
<b>Total Surplus/(Deficit)</b>	<b><u>(1,335,503)</u></b>	<b><u>3,580,663</u></b>	<b><u>1,389,552</u></b>	<b><u>(0.00)</u></b>

### Revenue by Source



### Expenditures by Classification





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

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8611 State General Apportionment	63,464,006	66,579,714	76,012,805	68,342,403
8611A Prior YR Corrections-St Apportion	400,693	1,136,521	-	-
8611E SGA 2% Enrollment Fee Allowance	304,319	303,908	112,699	301,008
8612 Apprenticeship Allow	232,547	232,547	232,547	197,663
8613 Other Unrestricted Gen Apportionment	907,070	-	-	-
8618 Part time Faculty Allocation	785,955	785,955	785,955	785,955
8618A Part-Time FAC Office Hours	35,812	35,812	35,812	35,812
8618B Part-Time FAC Ins.	84,569	84,569	84,569	84,569
8630 EPA Revenues	23,965,172	22,825,944	20,268,579	23,651,607
8671 Child Development	95,883	96,826	-	-
8681 ST Lottery Proceeds	3,985,740	4,555,847	3,473,316	2,778,653
8691 ST Mandated Costs	153,945	928,345	907,070	907,070
<b>Total State Revenue</b>	<b>94,415,711</b>	<b>97,565,987</b>	<b>101,913,352</b>	<b>97,084,740</b>
8811 Tax Allocation, Secured Roll	20,606,866	21,805,072	21,805,072	22,621,237
8812 Apprenticeship Allow	173,727	62,445	62,445	62,445
8813 Tax Allocation, Unsecured Roll	1,340,920	1,412,471	1,412,471	1,236,219
8816 Prior year taxes	(737,674)	(369,285)	-	-
8817 ERAF	26,007,484	27,680,435	27,680,435	30,917,500
8818 Redevelopment AB 1290	-	212,750	212,750	228,401
8819B Parcel Tax	-	15,030,694	15,365,142	15,365,142
8821 Cont., Gifts, Endowments	14,236	13,009	11,096	11,096
8827 Save A Class Donation	104,960	14,386	1,376	1,376
8841 General Sales	-	1,320	1,320	1,320
8851 Rentals/Leases	198,824	190,714	400,000	162,670
8861 Interest/Invest Inc.	20,099	24,923	24,923	89,905
8861T Interest/Invest Inc.-TRAN	149,279	53	-	-
8866 Enrollment Fees	11,247,738	9,767,766	9,115,718	8,659,932

8868	Non-Resident Enrollment Fees	8,674,894	8,242,950	8,262,537	8,511,753
8875	Field Trips/Non dist. Fac.		1,625,201	-	-
8879	Student Records	495	355	-	270
8889	Other Student Fees	360	34,467	-	90
8891	Other Local Revenues	(235,166)	20,354	-	-
8892	Traffic Fines	134,083	73,510	11,021	11,021
8893	Copiers, fundraising, Recycling, and Vending	32,281	31,539	31,539	11,916
8895	Sales Taxes (Prop A)	17,034,329	16,620,883	15,100,000	15,100,000
8896	Intrafund Transfer	-	-	-	-
	<b>Total Local Revenue</b>	<b>84,767,733</b>	<b>102,496,013</b>	<b>99,497,845</b>	<b>102,992,293</b>
8981	Transfer in - General Unrestricted	(142,521)	(1,684)	-	-
8982	Transfer in - General Restricted	(409,055)	(158,576)	-	-
8989	Transfer in - Associated Students	(300)	-	-	-
	<b>Total Transfers</b>	<b>(551,876)</b>	<b>(160,261)</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>178,631,568</b>	<b>199,901,740</b>	<b>201,411,197</b>	<b>200,077,033</b>

### Expenditures

1120	Full Time Instructional Faculty	44,772,744	42,745,418	44,582,406	45,859,493
1129	Faculty-Long Term Substitutes	16,984	-	123,734	123,734
1210	Administrators	4,393,001	5,739,949	6,666,052	6,732,713
1220	Full Time Instructional Faculty	1,631,432	1,273,655	1,340,553	1,298,978
1230	Librarians-Sch1	1,646,907	1,722,025	1,881,725	1,947,041
1240	Counselors-Sch1	5,711,785	4,890,099	5,314,555	5,482,667
1250	Student Health Personnel	56,157	-	-	-
1280	Supervisors	1,062,210	1,067,003	1,424,863	1,060,754
1321	Faculty-Release Hourly	-	1,750	-	-
1322	Faculty-Regular Hours	2,045,914	2,128,990	2,208,925	2,214,571
1323	Faculty-Reg. Hrs. PBL	15,069,310	15,661,500	18,408,659	17,484,674
1324	Faculty-Summer/Int. Hourly	1,895,462	2,291,789	2,057,303	2,057,290
1325	Faculty-Subs	591,691	689,282	502,500	502,500
1329	Faculty-Sabbatical Hourly	40,948	-	-	-

	Faculty-Reg. Hrs. Overld.				
1333	By Load	3,451,167	2,865,401	1,052,642	1,052,664
1412	Supervisors-Hourly	53,135	16,186	41,188	41,146
1422	Nonteaching-Hourly	1,640,046	1,552,985	1,967,862	1,637,307
1423	Part-time Office Hours	427,131	386,454	434,300	434,300
1424	Nonteaching-Sum/Int.	9,057	1,289	7,975	7,767
1432	Librarians-Hourly	15,293	40,715	10,668	10,668
1434	Librarians-Sum/Int.	20,006	16,912	-	-
1442	Counselors-Hourly	262,757	40,640	76,608	76,608
1444	Counselors-Sum/Int.	35,134	7,381	161,672	161,672
1484	Supervisors-Stipends	641,497	491,142	522,642	532,101
1990	Retroactive Payments	-	13,813	-	-
1992	Retroactive Payments	26	108,842	-	-
	<b>Total Academic Salaries</b>	<b>85,489,793</b>	<b>83,753,221</b>	<b>88,786,832</b>	<b>88,718,646</b>
2110	Classified-Reg.	29,655,672	30,017,834	32,544,660	32,802,463
2115	Governing Board	38,823	801	42,000	42,000
2210	Instructional Aides-Reg.	2,177,496	2,095,824	2,013,393	2,019,000
2330	Classified-NI Temp	1,122,992	1,173,037	1,275,757	1,141,103
2334	Classified-Sum/Int.	45,261	221,259	21,678	7,965
2370	Classified-NI Coll. Aide	1,166,723	1,256,581	1,464,150	1,486,928
2374	Classified-Summer Lab Aide	69,237	78,987	-	-
2375	Classified-NI Coll. Aide WK Study	7,758	4,702	-	-
2380	Classified-Overtime	382,362	554,386	206,043	60,051
2410	Instructional Aides-Non Reg. Temp	395,057	438,960	394,626	411,647
2888	P-Share Time	31,550	14,560	-	-
	<b>Total Classified Salaries</b>	<b>35,092,931</b>	<b>35,842,371</b>	<b>37,962,307</b>	<b>37,971,157</b>
3101	STRS	820	863		
3102	STRS - Administrators	297,464	286,989	-	584,881
3109	STRS - Certificated	6,089,741	5,826,169	6,972,538	8,397,266
3205	PERS - Classified SEIU	375,005	435,917	455,531	471,546
3301	OASDI	-	-	-	-
3302	OASDI - Administrators	24,427	87,733	-	-
3303	OASDI- Stationary Engineers	78,153	84,328	-	69,513
3304	OASDI - Classified Managers	20,150	25,429	-	23,020
3305	OASDI - Classified SEIU	1,711,520	1,736,331	2,505,393	2,140,397

3306	OASDI - Crafts	65,573	77,259	-	80,204
3307	OASDI - Governing Board	2,633	155	-	2,582
3309	OASDI - Certificated	141,225	137,152	-	87,233
3310	OASDI - Students	-	-	-	87,233
3321	Medicare	(230)	(32)	-	87,233
3322	Medicare - Administrators	55,705	73,207	-	93,589
	Medicare - Stationary				
3323	Engineers	18,278	19,722	-	14,775
	Medicare - Classified				
3324	Managers	7,298	6,517	-	5,384
3325	Medicare - Classified SEIU	423,253	431,849	-	477,898
3326	Medicare - Crafts	15,336	18,069	-	17,910
3327	Medicare - Governing Board	616	36	-	604
3329	Medicare - Certificated	1,075,650	1,048,989	1,648,788	1,134,067
3330	Medicare - Students	0	-	-	-
3401	Health Plan	908,888	694,089		
3402	Health Plan - Administrators	289,616	341,418	-	388,171
	Health Plan - Stationary				
3403	Engineers	136,027	146,754	-	122,799
	Health Plan - Classified				
3404	Managers	21,252	37,443	-	6,136
	Health Plan - Classified				
3405	SEIU	3,824,514	4,222,268	14,270,121	4,051,915
3406	Health Plan - Crafts	134,088	153,939	-	126,801
	Health Plan - Governing				
3407	Board	29,948	21,318	-	34,812
3409	Health Plan - Certificated	8,046,774	7,862,629	-	7,821,810
3416	Dental Plan	247,990	156,358		
3422	Dental - Administrators	52,735	58,617	-	76,191
	Dental - Stationary				
3423	Engineers	26,633	28,153	-	26,123
3424	Dental - Classified Managers	4,684	6,534	-	1,742
3425	Dental - Classified SEIU	832,137	889,016	2,661,833	974,366
3426	Dental - Crafts	24,924	28,010	-	27,864
3427	Dental - Governing Board	10,539	12,626	-	6,966
3429	Dental - Certificated	1,544,996	1,517,369	-	1,635,034
	Life Insurance -				
3432	Administrators	3,212	3,277	-	4,941
	Life Insurance - Stationary				
3433	Engineer	1,646	1,452	-	1,620

3434	Life Insurance - Classified Manager	304	347	-	108
3435	Life Insurance - Classified SEIU	54,216	46,764	184,265	60,533
3436	Life Insurance - Crafts	1,568	1,413	-	1,728
3437	Life Insurance - Governing Board	354	58	-	432
3439	Life Insurance - Certificated	69,674	62,135	-	125,153
3452	Prescription - Administrators	2,646	1,357	-	-
3453	Prescription - Stationary Engineers	1,191	648	-	-
3454	Prescription - Classified Managers	283	118	-	-
3455	Prescription - Classified SEIU	46,441	24,909	-	-
3456	Prescription - Crafts	1,528	800	-	-
3457	Prescription - Governing Board	223	17	-	-
3459	Prescription - Certificated	62,323	33,527	-	-
3461	Post Retirement	6,911,795	7,570,903	7,834,174	7,741,178
3501	State Unemployment Insurance	126,363	136,210	-	-
3502	SUI - Administrators	48,790	2,867	-	3,368
3503	SUI - Stationary Engineers	13,839	706	-	570
3504	SUI - Classified Managers	4,564	235	-	186
3505	SUI - Classified SEIU	316,353	15,315	382,794	19,584
3506	SUI - Crafts	11,700	625	-	658
3509	SUI - Certificated	890,585	39,069	-	160,121
3601	Workers Compensation	-	-	-	-
3602	Workers Comp - Administrators	58,649	83,156	1,724,272	99,226
3603	Workers Comp - Stationary Engineers	19,380	22,153	-	15,106
3604	Workers Comp - Classified Managers	6,111	7,369	-	5,829
3605	Workers Comp - Classified SEIU	437,366	484,437	-	471,379
3606	Workers Comp - Crafts	16,224	19,601	-	18,797

3607	Workers Comp - Governing Board	564	13	-	654
3609	Workers Comp - Certificated	1,087,696	1,221,818	-	1,219,398
3652	OPEB	-	52,251	-	106,500
3701	SF Retirement	283	-		
3702	SF Retirement - Administrators	57,084	305,708		
3703	SF Retirement - Stationary Engineer	202,802	248,715	-	231,701
3704	SF Retirement - Classified Managers	66,142	95,365		57,835
3705	SF Retirement - Classified SEIU	5,119,152	6,060,211	7,613,134	7,073,257
3706	SF Retirement - Crafts	202,612	255,314	-	270,371
3709	SF Retirement - Certificated	159,374	136,293	-	232,925
3909	Other Benefits	235,912	4,052	-	-
	<b>Total Benefits</b>	<b>42,777,307</b>	<b>43,412,428</b>	<b>46,252,843</b>	<b>46,999,223</b>
4000	Budget-Supplies/Materials	-	-	711,326	19,626
4102	Textbooks	-	1,864	2,500	4,026
4103	Other Books	8,146	10,162	11,400	13,400
4301	Printing Supplies	143,299	53,451	137,000	125,233
4302	Computer Supplies	13,447	19,291	24,735	33,998
4303	Other Supplies	764,957	1,059,453	982,600	1,271,940
4304	Durable Supplies	841	-	5,000	5,595
4305	Instructional Supplies	196,845	208,617	242,199	248,775
4402	Uniforms	27,252	26,945	25,200	25,504
4405	Paper/Plastic Supplies	-	-	3,005	1,156
	<b>Total Supplies</b>	<b>1,154,787</b>	<b>1,379,783</b>	<b>2,144,965</b>	<b>1,749,252</b>
5000	Budget-Other Operating Expenses	507	12	4,909	4,909
5110	Guest Lecturer	2,150	12,350	16,150	47,328
5130	Dues and Memberships	166,538	229,852	181,448	219,282
5190	Other Consulting	1,452,542	2,862,778	4,316,657	4,319,509
5191	Misc. Personal Services	-	13,615	156,800	43,300
5192	Stipends	10,800	-	14,400	14,400
5202	Conference and Food Services	6,822	40,255	52,574	93,549

5210	Travel - Non-Local	41,099	63,386	26,499	214,197
5212	Travel - Local	28,369	35,428	22,154	64,308
5254	Election	502,561	-	135,000	385,280
5350	Postage	114,106	170,631	103,074	223,101
5410	Insurance	1,175,149	1,211,922	1,200,000	1,158,167
5510	Water/Sewage	446,194	537,339	550,000	550,000
5520	Gas/Electricity	1,289,475	1,467,811	1,526,122	1,526,122
5530	Telephone	157,236	156,778	175,000	161,253
5560	Housekeeping	437,951	543,596	530,000	525,758
5610	Other Property Leases	713,904	624,463	719,500	660,023
5620	Property Leases - SFUSD	298,855	299,554	93,575	149,557
5631	Vehicle Leases	14,927	27,047	15,133	15,133
5632	Copier Leases	211,656	168,317	280,314	298,811
5633	Other Leases	144,441	166,833	210,158	226,524
5640	MAINT & Repair - Non-Equipment	819,630	1,190,815	1,858,000	1,856,602
5650	MAINT. & Repair - Equipment	502,449	746,984	657,353	811,681
5655	MAINT & Repair - Vehicles	10,759	3,290	58,000	37,000
5656	Software License Fees	678,246	858,738	684,643	1,154,659
5657	MAINT - Hazardous Materials	53,681	106,216	183,082	183,082
5658	MAINT - Other	2,750	4,116	8,200	8,200
5720	Litigation	153,304	55,872	100,000	95,500
5721	Judgments/Claims/Settlements	1,262	1,118	100,000	567,007
5722	Legal Services	331,175	713,289	400,000	700,437
5724	Investigations	47,250	-	-	7,500
5801	Broadcasting	51,124	79,436	42,075	57,075
5802	Print Advertising	31,365	7,909	21,165	15,190
5803	Other Advertising	12,867	439	-	1,500
5805	Student Outreach	-	1,016,966	598,260	719,760
5901	Interest expense	314,623	29,403	289,807	-
5902	Testing Services	-	4,453	-	1,200
5903	City Services	22,256	24,463	23,714	23,714
5904	Meals for Governing Board	4,952	3,354	2,000	4,000
5906	Credit Card Fees	441,404	410,964	328,000	328,000
5908	Bank Service Fees	80,371	88,511	145,000	136,264
5909	Receivable Write-Off	876,000	-	695,078	340,798
5910	Other Expenses	67,263	76,725	32,000	87,023

5911	Tuition Reimbursement	34,634	42,915	40,699	38,699
5912	Fees for Services	90,805	52,909	129,900	187,237
	Banquet and Other Food				
5913	Expenses	1,441	441	2,000	10,237
	Governmental Fees, Taxes &				
5914	Licenses	12,804	21,045	14,000	29,000
	<b>Total Services</b>	<b>11,857,697</b>	<b>14,172,337</b>	<b>16,742,443</b>	<b>18,301,876</b>
6302	Books	-	57,052	125,000	68,725
6304	Databases	-	-	-	61,723
6306	Periodicals	-	-	125,000	47,275
6308	Video	3,256	5,704	3,200	3,141
6411	Add-Furniture/Fixtures	-	5,265	-	26,633
6412	Add-Vehicles	-	-	-	80,000
6413	Add-Computer Equipment	6,639	118,043	1,203,850	1,497,698
	Add-Miscellaneous				
6414	Equipment	-	47,418	50,000	49,186
6431	Repl.-Furniture/Fixtures	2,226	536	-	-
6432	Repl.-Vehicles	15,798	79,902	101,000	21,000
6433	Repl.-Computer Equipment	-	15,910	2,000	2,000
	Repl.-Miscellaneous				
6434	Equipment	-	56,213	5,200	6,424
	Add-Non Cap Custodial				
6441	Furn./Fix	-	8,707	700	700
	Add-Non Cap Computer				
6443	Equip.	-	46,266	-	189,239
	Add-Non Cap Custodial				
6444	Misc. Equip	4,046	7,923	14,700	57,180
	Add-Expendable				
6451	Furniture/Fixt.	7,040	1,387	6,600	6,600
	Add-Expendable Computer				
6453	Equip	42,081	283,686	-	248,816
	Add-Expendable Misc.				
6454	Equipment	530	26,331	9,087	9,587
	<b>Total Equipment</b>	<b>81,614</b>	<b>760,343</b>	<b>1,646,337</b>	<b>2,375,926</b>
	Transfer Out-Internally				
7315	Designated	2,500	-	-	-
	Transfer out - General				
7320	Restricted	143,495	323,936	1,248,000	-
7330	Transfer out - Cafeteria	638,677	681,146	-	-



7340	Transfer out - Child Development	910,632	421,382	-	-
7370	Transfer out - Self-Insurance	1,757,273	6,139,392	-	-
7371	Transfer out - OPEB	-	3,000,000	2,000,000	2,500,000
7380	Transfer out - Financial Aid	-	115,835	237,918	206,861
7382	Transfer out - Trust Fund	29,647	-	-	-
	Other Payments to/for				
7600	Students	30,718	28,903	-	31,057
7901	Unallocated Cost	-	-	-	23,035
7902	Board Designated Reserve for Contingency	-	6,290,000	3,000,000	1,200,000
	<b>Total Transfers and Reserves</b>	<b>3,512,941</b>	<b>17,000,594</b>	<b>6,485,918</b>	<b>3,960,953</b>
	<b>Total Expenditures</b>	<b>179,967,071</b>	<b>196,321,077</b>	<b>200,021,645</b>	<b>200,077,033</b>
	<b>Total Surplus/(Deficit)</b>	<b>(1,335,503)</b>	<b>3,580,663</b>	<b>1,389,552</b>	<b>(0.00)</b>

# Position Listing - Full Time Equivalent

Unrestricted General Fund

<b>Department</b>	<b>Fiscal Year 2015</b>	<b>Fiscal year 2016</b>
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
Journeyman 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
<b>Grand Total</b>	<b>1,464.93</b>	<b>1,470.73</b>

## City College of San Francisco

### Restricted General Fund (239 Sub-Funds) - Summary

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Federal Revenues	9,647,775	6,644,634	8,114,727	8,491,506
State Revenues	14,036,111	13,111,352	11,694,582	10,544,065
Local Revenues	5,538,993	8,294,022	9,088,134	10,389,504
Transfers	(200,685)	439,771	-	27,109
<b>Total Revenue</b>	<b>29,022,194</b>	<b>28,489,779</b>	<b>28,897,443</b>	<b>29,452,184</b>
<b>Expenditures</b>				
Academic Salaries	8,503,142	7,720,034	11,100,894	8,533,140
Classified Salaries	6,407,783	5,495,421	8,371,989	5,844,982
Benefits	4,089,153	3,416,337	6,423,096	3,913,122
Supplies & Materials	766,664	858,352	2,075,453	2,194,863
Services	5,698,944	4,030,215	5,669,304	5,842,156
Equipment & Capital Outlay	920,589	1,494,239	1,336,636	1,081,419
Transfers and Reserves	4,429,677	4,884,043	5,859,385	3,363,032
<b>Total Expenditures</b>	<b>30,815,952</b>	<b>27,898,641</b>	<b>40,836,756</b>	<b>30,772,714</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,793,758)</b>	<b>591,137</b>	<b>(11,939,313)</b>	<b>(1,320,529)</b>

# City College of San Francisco

## Restricted General Fund

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8120 Higher Education Act	1,095,238	1,256,403	1,005,664	1,343,970
Workforce Investment				
8130 Act	99,925	89,666	711,810	711,810
8140 TANF-Federal	722,284	154,834	118,011	118,011
Vocational/Applied				
8170 Tech	1,557,357	1,202,538	1,204,300	1,204,300
Other Federal				
8190 Restricted Revenues	6,135,857	3,490,391	3,020,421	2,714,880
Other Federal				
8199 Revenues	37,114	450,802	2,054,521	2,398,534
<b>Total Federal Revenues</b>	<b>9,647,775</b>	<b>6,644,634</b>	<b>8,114,727</b>	<b>8,491,506</b>
Ca Dept Ed-Fed Pass				
8290 Thru	3,455,018	1,610,675	(52)	-
8615 Basic Skills	1,478,428	765,650	2,873,372	920,381
8622 EOPS	1,049,348	1,301,707	1,301,707	1,301,707
8623 DSPS	1,935,176	1,633,597	2,459,477	2,459,477
State Calworks				
8624 Allocations	318,991	402,957	385,203	388,889
8626 BFAP Apportionment	1,086,392	1,024,527	1,019,024	1,015,338
8627 Matriculations	2,106,950	2,035,832	1,560,085	887,105
Instructional M&E				
8628 Allocations	21,203	277,820	155,383	-
Other Gen				
Categorical				
8629 Allocations	32,201	19,239	56,869	12,863
8655 Economic Programs	1,417,829	1,585,642	1,536,605	1,255,337
Other				
Reimbursements				
8656 Categorical	85,338	342,664	394,596	368,451
8681 ST Lottery Proceeds	71,772	1,211,616	(809,723)	1,500,854
Other Misc. ST				
8699 Revenues	977,465	899,426	762,037	433,663

<b>Total State Revenues</b>		<b>14,036,111</b>	<b>13,111,352</b>	<b>11,694,582</b>	<b>10,544,065</b>
8821	Cont., Gifts, Endowments	-	24,648	60,786	-
8823	City College Foundation	29,135	5,869	45,750	-
8824	Foundations Sources	1,583,939	1,217,745	996,818	734,464
8826	Other Non-Profit Contributions	21,602	-	5,633	-
8831	Contract Instructional Serv.	107,667	2,505,785	2,598,141	2,900,811
8832	SF City Sub- Contracts	881,851	1,723,128	1,813,890	1,800,648
8833	Other Contract Services	956,927	1,058,370	1,427,647	742,782
8841	General Sales	865	-	-	-
8851	Rentals/Leases	-	-	-	20,000
8872	Community Service Classes	-	-	-	495,739
8876	Health Service Fees- Summary	1,171,617	1,085,839	1,329,699	1,329,699
8881	Parking Fees- Summary	689,645	613,171	737,984	737,984
8885B	ESLIP - Fall	18,016	-	-	-
8889	Other Student Fees	-	-	-	1,561,256
8891	Other Local Revenues	77,730	59,466	71,786	66,122
8896	Intrafund Transfer	-	-	-	-
<b>Total Local Revenues</b>		<b>5,538,993</b>	<b>8,294,022</b>	<b>9,088,134</b>	<b>10,389,504</b>
8950	F & A Recoveries	-	-	-	27,109
8981	Transfer in - General Unrestricted	(143,494)	439,771	-	-
8990	Transfer in - Trust Fund	(57,191)	-	-	-
<b>Total Transfers</b>		<b>(200,685)</b>	<b>439,771</b>	<b>-</b>	<b>27,109</b>
<b>Total Local Revenue</b>		<b>29,022,194</b>	<b>28,489,779</b>	<b>28,897,443</b>	<b>29,452,184</b>
<b>Expenditures</b>					
1000	Budget-Certificated Salaries	5,978	(1,655)	3,756,718	-



	Full Time				
1120	Instructional Faculty	1,087,458	619,371	235,644	486,474
1127	Faculty-Reemployed	-	128	(128)	-
	Faculty-Long Term				
1129	Substitutes	-	-	-	-
1210	Administrators	602,125	471,183	281,844	786,973
	Full Time				
1220	Instructional Faculty	1,053,034	1,117,262	1,162,347	1,715,440
1230	Librarians-Sch1	-	-	-	-
1240	Counselors-Sch1	1,083,518	1,711,712	993,814	2,050,074
	Student Health				
1250	Personnel	212,333	233,061	225,119	169,704
1280	Supervisors	-	57,300	-	-
1320	Faculty-LOA Hourly	1,198	-	-	-
	Faculty-Release				
1321	Hourly	48,376	62,760	(51,463)	-
	Faculty-Regular				
1322	Hours	342,392	266,868	481,741	480,116
	Faculty-Reg. Hrs.				
1323	PBL	1,668,213	876,918	2,066,744	722,307
	Faculty-Summer/Int.				
1324	Hourly	103,807	147,158	117,072	154,278
1325	Faculty-Subs	3,672	9,243	25,443	26,565
	Faculty-Sabbatical				
1329	Hourly	-	-	-	-
	Faculty-Reg. Hrs.				
1333	Ovrld. By Load	436,392	199,640	25,819	40,796
1412	Supervisors-Hourly	-	-	-	-
1422	Nonteaching-Hourly	1,135,893	1,113,323	709,781	1,051,843
	Part-time Office				
1423	Hours	-	1,649	(1,166)	-
1424	Nonteaching-Sum/Int.	55,782	15,905	404,717	281,774
1432	Librarians-Hourly	-	-	-	-
1434	Librarians-Sum/Int.	-	-	-	-
1442	Counselors-Hourly	181,587	288,587	326,339	167,870
1444	Counselors-Sum/Int.	124,373	203,759	20,661	79,078
	Student Health Persn.-				
1452	Hourly	319,645	294,497	289,240	289,240
	Student Health Persn.-				
1454	Sum/Int.	28,640	22,063	21,883	21,883
1484	Supervisors-Stipends	8,727	7,069	8,727	8,727
1992	Retroactive Payments	-	2,233	-	-

	<b>Total Academic Salaries</b>	<b>8,503,142</b>	<b>7,720,034</b>	<b>11,100,894</b>	<b>8,533,140</b>
2000	Budget-Classified Salaries	4,196	525	2,107,935	-
2110	Classified-Reg.	3,704,960	2,651,004	2,502,231	3,346,790
2210	Instructional Aides-Reg.	324,813	363,620	445,302	349,539
2330	Classified-NI Temp	579,668	570,475	880,557	490,373
2333	Classified-Temp Non-Schedule Extra Hrs.	9,876	19,238	5,000	-
2334	Classified-Sum/Int.	74	1,165	-	-
2340	Classified - Class 9910 only	484,915	302,783	897,586	-
2370	Classified-NI Coll. Aide	239,214	365,565	(9,353)	398,519
2374	Classified-Summer Lab Aide	22,590	682	(322)	-
2375	Classified-NI Coll. Aide WK Study.	875,508	1,085,511	1,404,476	1,133,236
2380	Classified-Overtime	44,393	39,307	(4,795)	16,155
2410	Instructional Aides-Non Reg. Temp	112,480	92,978	143,373	110,369
2888	P-Share Time	5,096	2,569	-	-
	<b>Total Classified Salaries</b>	<b>6,407,783</b>	<b>5,495,421</b>	<b>8,371,989</b>	<b>5,844,982</b>
3000	Budget-Fringe Benefits	-	-	3,466,192	-
3102	STRS - Administrators	48,816	32,460	8,126	85,297
3109	STRS - Certificated	577,629	530,952	536,841	793,858
3205	PERS - Classified SEIU	50,457	-	13,500	13,500
3302	OASDI - Administrators	159	644	-	-
3305	OASDI - Classified SEIU	268,642	218,247	129,472	267,759
3308	OASDI - CalWorks	29,324	16,173	-	-
3309	OASDI - Certificated	8,692	9,070	15,414	11,100
3310	OASDI - Students	17	(8)	-	-
3321	Medicare	-	32	-	-
3322	Medicare - Administrators	7,833	6,029	(187)	10,826

3325	Medicare - Classified SEIU	65,676	51,153	20,178	46,026
3328	Medicare - CalWorks	6,859	3,783	-	-
3329	Medicare - Certificated	107,822	99,120	94,847	105,610
3330	Medicare - Students	4	(2)	-	-
3401	Health Plan	45,367	(7,632)	96,289	-
3402	Health Plan - Administrators	42,870	31,010	(26,151)	58,536
3405	Health Plan - Classified SEIU	664,566	562,198	480,660	547,204
3409	Health Plan - Certificated	701,174	639,538	925,177	821,576
3416	Dental Plan	10,217	4,444	17,831	-
3422	Dental - Administrators	8,000	5,350	1,495	10,884
3425	Dental - Classified SEIU	143,194	117,306	70,751	144,922
3429	Dental - Certificated	144,299	126,452	161,864	156,582
3431	Life Insurance	181	-	-	-
3432	Life Insurance - Administrators	488	219	141	567
3435	Life Insurance - Classified SEIU	9,735	6,536	4,840	9,095
3439	Life Insurance - Certificated	4,866	4,897	9,886	12,763
3452	Prescription - Administrators	455	133	(109)	-
3455	Prescription - Classified SEIU	7,769	3,159	(733)	-
3459	Prescription - Certificated	4,589	2,552	(931)	-
3502	SUI - Administrators	6,557	201	(6)	364
3505	SUI - Classified SEIU	49,778	2,043	1,664	3,057
3509	SUI - Certificated	85,167	3,554	18,248	19,058
3601	Workers Compensation	1	-	-	-
3602	Workers Comp - Administrators	7,863	6,315	(2,353)	9,568
3605	Workers Comp - Classified SEIU	67,820	57,224	5,290	28,256
3609	Workers Comp - Certificated	105,584	113,962	95,038	102,899

3652	OPEB	-	5,480	16,127	21,232
3702	SF Retirement - Administrators	455	2,124	-	-
3705	SF Retirement - Classified SEIU	803,437	749,215	235,090	607,690
3709	SF Retirement - Certificated	1,437	8,049	28,606	24,892
3710	SF Retirement - Students	419	1,615	-	-
3991	Other Benefits- Transportation	938	2,172	-	-
3994	Leave Accrual	-	565	-	-
	<b>Total Benefits</b>	<b>4,089,153</b>	<b>3,416,337</b>	<b>6,423,096</b>	<b>3,913,122</b>
4000	Budget- Supplies/Materials	446	36	1,322,515	-
4102	Textbooks	109,238	147,209	137,818	249,221
4103	Other Books	16,076	21,203	4,038	47,155
4211	Cafeteria-COGS (Food)	-	-	1,000	1,000
4301	Printing Supplies	46,357	56,225	25,958	72,372
4302	Computer Supplies	19,362	14,581	18,035	37,616
4303	Other Supplies	145,857	148,458	331,797	413,907
4304	Durable Supplies	493	19,604	95,013	94,621
4305	Instructional Supplies	428,607	445,512	130,857	1,260,986
4306	Food Supplies	148	2,577	423	9,985
4402	Uniforms	80	-	8,000	8,000
4888	Supplies Expense Recovery	-	2,947	-	-
	<b>Total Supplies</b>	<b>766,664</b>	<b>858,352</b>	<b>2,075,453</b>	<b>2,194,863</b>
5000	Budget-Other Operating Expenses	-	(15)	2,868,927	-
5101	Instructional Service Agreements	8,342	80,468	149,664	119,980
5110	Guest Lecturer	297,915	84,724	(45,989)	81,854
5120	Computer Consulting	69,367	18,390	35,530	61,916
5130	Dues and Memberships	91,473	101,423	(98,814)	165,986
5131	Participants Cost	164,261	167,312	230,807	139,237
5190	Other Consulting	2,537,538	2,308,572	1,119,913	3,200,118
5191	Misc. Personal Services	281,531	145,650	(950)	-

5192	Stipends	1,117,866	92,133	-	3,000
5193	Honorarium	115,950	7,744	(500)	-
	Conference and Food				
5202	Services	49,010	73,079	14,911	220,468
5210	Travel - Non-Local	153,842	105,960	250,290	309,547
5212	Travel - Local	40,181	36,852	140,137	156,678
5350	Postage	7,532	15,008	79,528	156,020
5520	Gas/Electricity	-	-	200,000	(300,000)
5530	Telephone	1,971	1,547	(2,570)	4,314
5540	Other utilities	506	-	-	-
5560	Housekeeping	8,414	-	-	2,702
5610	Other Property Leases	34,317	850	4,808	5,192
5631	Vehicle Leases	348	-	-	10,070
5632	Copier Leases	50,075	82,952	76,246	103,063
5633	Other Leases	71,440	66,137	79,886	83,000
	Maint. & Repair -				
5640	Non-Equipment	11,235	13,393	2,056	20,640
	Maint. & Repair -				
5650	Equipment	154,409	171,391	94,529	304,222
	Software License				
5656	Fees	136,902	275,717	139,316	284,923
	Maint. - Hazardous				
5657	Materials	20,836	-	(20,836)	20,836
5658	Maint. - Other	24,874	10,224	22,800	28,474
5720	Litigation	11,402	4,318	8,341	-
5722	Legal Services	3,791	-	-	-
5801	Broadcasting	4,591	3,000	-	2,000
5802	Print Advertising	18,157	30,928	68,219	142,955
5803	Other Advertising	10,439	22,813	81,585	95,973
5804	Community Outreach	525	4,426	2,369	2,750
5805	Student Outreach	9,874	19,951	84,134	126,334
5902	Testing Services	19,659	2,110	(570)	-
5906	Credit Card Fees	6,289	6,008	8,000	22,074
5908	Bank Service Fees	410	322	-	-
5910	Other Expenses	23,788	2,427	2,886	15,311
5912	Fees for Services	125,139	66,348	(29,961)	140,068
	Banquet and Other				
5913	Food Expenses	14,745	8,056	104,611	112,450
	<b>Total Services</b>	<b>5,698,944</b>	<b>4,030,215</b>	<b>5,669,304</b>	<b>5,842,156</b>
	Budget-Capital				
6000	Outlay	-	0	1,075,792	(151,399)

6102	Site Improvements	-	13,781	(13,781)	-
6302	Books	59,756	3,043	(59,756)	63,429
6303	CD ROM	-	(93)	-	-
6304	Databases	49,750	60,162	(49,750)	172,132
6306	Periodicals	48,231	44,146	(48,231)	138,877
6307	Software	1,087	10,769	-	-
6308	Video	1,571	121	1,571	-
6411	Add-Furniture/Fixtures	2,985	2,405	31,801	45,300
6412	Add-Vehicles	-	-	17,000	16,722
6413	Add-Computer Equipment	146,866	184,379	295,621	325,135
6414	Add-Miscellaneous Equipment	220,745	418,952	(150,395)	273,282
6431	Repl.-Furniture/Fixtures	-	2,553	-	-
6433	Repl.-Computer Equipment	42,722	30,621	78,031	75,000
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.	138,628	237,376	125,112	174,142
6444	Add-Non Cap Custodial Misc. Equip.	40,328	42,106	55,216	68,029
6451	Add-Expendable Furniture/Fixt.	714	3,457	20,000	21,173
6453	Add-Expendable Computer Equip	141,695	371,685	(318,939)	(362,687)
6454	Add-Expendable Misc. Equipment	25,509	29,542	226,863	222,285
	<b>Total Equipment</b>	<b>920,589</b>	<b>1,494,239</b>	<b>1,336,636</b>	<b>1,081,419</b>
7000	Budget-Other Outgo	-	-	105,357	16,471
7101	Debt Redemption	-	-	15,293	15,293
7202	Bond Debt Service Costs	-	-	10,000	10,000
7310	Transfer out - General Unrestricted	271,867	156,128	1,133	-
7315	Transfer Out-Internally Designated	742	2,120	(2,120)	-

7320	Transfer out - General Restricted	147,849	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	150,926	177,882	137,976	43,800
7501	Payments to Students	-	-	1,332	14,000
7600	Other Payments to/for Students	604,575	875,527	985,320	949,309
7702	Sub recipient Cost	2,410,695	1,858,311	2,093,480	1,968,939
7850	F & A Cost	843,023	1,709,640	812,755	601,138
7901	Unallocated Cost	-	-	1,594,832	80,843
	<b>Total Transfers and Reserves</b>	<u>4,429,677</u>	<u>4,884,043</u>	<u>5,859,385</u>	<u>3,363,032</u>
	<b>Total Expenditures</b>	<u>30,815,952</u>	<u>27,898,641</u>	<u>40,836,756</u>	<u>30,772,714</u>
	<b>Total Surplus/(Deficit)</b>	<u>(1,793,758)</u>	<u>591,137</u>	<u>(11,939,313)</u>	<u>(1,320,529)</u>

## Position Listing - Full Time Equivalent

### Restricted General Fund

<b>Department</b>	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2016</b>
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
<b>Grand Total</b>	<b>221.32</b>	<b>194.44</b>

## City College of San Francisco

### Departmental Funds (201 Sub-funds) - Summary

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Federal Revenues	-	10,296	-	-
Local Revenue	<u>361,281</u>	<u>660,150</u>	<u>201,234</u>	<u>443,995</u>
<b>Total Revenues</b>	<b><u>361,281</u></b>	<b><u>670,446</u></b>	<b><u>201,234</u></b>	<b><u>443,995</u></b>
<b>Expenditures</b>				
Classified Salaries	-	1,361	-	-
Benefits	-	290	-	-
Supplies	-	281,736	8,496	-
Services and Other Operating Expenses	167,686	463,729	-	-
Equipment	33,161	154,340	1,222	-
Transfers and Reserves	<u>3,100</u>	<u>26,109</u>	<u>1,619,432</u>	<u>1,184,385</u>
<b>Total Expenditures</b>	<b><u>203,947</u></b>	<b><u>927,566</u></b>	<b><u>1,629,151</u></b>	<b><u>1,184,385</u></b>
<b>Total Surplus/(Deficit)</b>	<b><u><u>157,333</u></u></b>	<b><u><u>(257,120)</u></u></b>	<b><u><u>(1,427,917)</u></u></b>	<b><u><u>(740,390)</u></u></b>

## City College of San Francisco

### Departmental Funds (201 Sub-funds) - Detail

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8160 Veterans Education	-	10,296	-	-
<b>Total Federal Revenues</b>	<b>-</b>	<b>10,296</b>	<b>-</b>	<b>-</b>
8823 City College Foundation	-	29,450	-	237.50
8824 Foundations Sources	37,345	200	-	1,000.00
8826 Other Non-Profit Contributions	-	61,874	13,200.00	47,729.19
8833 Other Contract Services	-	28,999	1,410.00	10,083.00
8841 General Sales	-	38,838	720.00	14,783.75
8875 Field Trips/Non-dist. Fac.	-	400		
8879 Student Records	-	22,110	7,900.00	7,900.00
8889 Other Student Fees	76,182	65,677	2,095.00	18,541.00
8896 Intrafund Transfer	-	1,185	-	3,050.00
8986 Transfer in - Bookstore Auxiliary	-	(77,000)	77,000.00	77,000.00
8893A Duplicate Diploma Fees	-	700	-	180.00
8893D Athletic Activities	-	49,257	31,525.00	59,677.00
8893E Coffee Cart Income	-	7,995	-	4,175.00
8893F Copiers	-	9,249	2,500.00	5,312.77
8893G Fundraising	96,608	72,928	300.00	30,656.45
8893H Membership Fees	-	360	-	180.00
8893I Miscellaneous Income	-	146,502	18,689.46	85,392.81
8893J Mobile Catering	46,350	41,390	20,000.00	20,000.00
8893P Materials Fee				
8893S Library Collection - COTOP	-	2,447	-	863.92
8893T Library Fines/Lost Books	-	18,731	894.69	11,399.86
8893U Photography Lost Equipment	-	273	-	0.00
8893V Transcript Fees	104,796	103,730	-	20,590.00
8893Z Jazzland Commissions	-	34,855	25,000.00	25,243.10
<b>Total Local Revenue</b>	<b>361,281</b>	<b>660,150</b>	<b>201,234</b>	<b>443,995</b>
<b>Total Revenues</b>	<b>361,281</b>	<b>670,446</b>	<b>201,234</b>	<b>443,995</b>
<b>Expenditures</b>				
2380 Classified-Overtime		1,361	-	
<b>Total Classified Salaries</b>	<b>-</b>	<b>1,361</b>	<b>-</b>	<b>-</b>

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	-	-
	<b>Total Benefits</b>	-	<b>290</b>	-	-
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)	-	-
	<b>Total Supplies</b>	-	<b>281,736</b>	<b>8,496</b>	-
5110	Guest Lecturer	-	7,400	-	-
5130	Dues and Memberships	19,927	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	6,363	6,916	-	-
5632	Copier Leases	75,244	51,563	-	-
5633	Other Leases	-	33,295	-	-
5650	Maint. & Repair - Equipment	55,975	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	7,542	9,091	-	-
5805	Student Outreach	-	4,629	-	-
5902	Testing Services	-	125	-	-
5906	Credit Card Fees	578	499	-	-
5907	Other Miscellaneous Expenses	-	10	-	-
5908	Bank Service Fees	204	-	-	-
5909	Receivable Write-Off	-	(5)	-	-
5910	Other Expenses	-	14,291	-	-
5912	Fees for Services	-	92,803	-	-
5913	Banquet and Other Food Expenses	1,853	2,295	-	-
	<b>Services and Other Operating Expenses</b>	<b>167,686</b>	<b>463,729</b>	-	-
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	21,097	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	12,065	2,018	-	-
6454	Add-Expendable Misc. Equipment	-	4,241	-	-
	<b>Total Equipment</b>	<b>33,161</b>	<b>154,340</b>	<b>1,222</b>	<b>-</b>
7310	Transfer out - General Unrestricted		1,684		
7383	Transfer out - Scholarship Trust	3,100	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
	<b>Total Transfers and Reserves</b>	<b>3,100</b>	<b>26,109</b>	<b>1,619,432</b>	<b>1,184,385</b>
	<b>Total Expenditures</b>	<b>203,947</b>	<b>927,566</b>	<b>1,629,151</b>	<b>1,184,385</b>
	<b>Total Surplus/(Deficit)</b>	<b>157,333</b>	<b>(257,120)</b>	<b>(1,427,917)</b>	<b>(740,390)</b>

## City College of San Francisco

### Child Development Funds (23 Sub-funds) - Summary

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Federal Revenues	-	47,441	75,409	-
State Revenues	673,319	841,014	1,352,584	1,327,828
Local Revenues	397,201	482,758	455,942	378,951
Transfers	(801,818)	(503,668)	706,688	-
<b>Total Revenues</b>	<b>268,701</b>	<b>867,544</b>	<b>2,590,623</b>	<b>1,706,779</b>
<b>Expenditures</b>				
Academic Salaries	149,660	69,139	395,146	531,507
Classified Salaries	1,138,440	1,090,231	1,384,057	1,542,207
Benefits	574,184	601,035	1,283,971	852,212
Supplies and Materials	18,226	32,368	98,553	47,000
Services and Other Operating Expenses	6,455	3,919	15,202	15,760
Equipment	560	336	2,361	600
Transfers and Reserves	241	83,665	117,961	62,673
<b>Total Expenditures</b>	<b>1,887,766</b>	<b>1,880,693</b>	<b>3,297,250</b>	<b>3,051,959</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,619,064)</b>	<b>(1,013,149)</b>	<b>(706,627)</b>	<b>(1,345,180)</b>

## City College of San Francisco

### Child Development Funds (23 Sub-funds) - Detail

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8199 Other Federal Revenues	-	47,441	75,409	
<b>Total Federal Revenues</b>	<b>-</b>	<b>47,441</b>	<b>75,409</b>	<b>-</b>
8290 Ca Dept Ed-Fed Pass Thru	-	143,887	751,482	958,214
8510 CDE-Appportionment	-	77,151	84,621	79,554
8530 General CDE Revenues	704,872	14	286,456	
8590 Other CDE Revenues	(31,553)	515,586	63,510	
8699 Other Misc. ST Revenues	-	104,376	166,514	290,060
<b>Total State Revenues</b>	<b>673,319</b>	<b>841,014</b>	<b>1,352,584</b>	<b>1,327,828</b>
8821 Cont., Gifts, Endowments	342,439	350,000	395,251	360,146
8824 Foundations Sources	18,114	13,140	20,309	13,000
8832 SF City Sub-Contracts	5,094	92,163	8,875	
8871 Child Development Services	31,553	27,455	31,507	
8894 MAA Reimbursement	-	-	-	5,805
<b>Total Local Revenues</b>	<b>397,201</b>	<b>482,758</b>	<b>455,942</b>	<b>378,951</b>
8981 Transfer in - General Unrestricted	(794,613)	(421,277)	537,172	
8982 Transfer in - General Restricted	(7,205)	-	-	
8984 Transfer in - Child Development	-	(82,391)	169,516	
<b>Total Transfers</b>	<b>(801,818)</b>	<b>(503,668)</b>	<b>706,688</b>	<b>-</b>
<b>Total Revenues</b>	<b>268,701</b>	<b>867,544</b>	<b>2,590,623</b>	<b>1,706,779</b>
<b>Expenditures</b>				
1220 Full Time Instructional Faculty	138,393	66,995	208,819	202,148
1250 Student Health Personnel	-	94	82,489	82,901
1322 Faculty-Regular Hours	5,031	-	31,892	101,997
1325 Faculty-Subs	-	-	5,124	5,124
1333 Faculty-Reg. Hrs. Ovrlid. By Load	2,386	-	-	-
1422 Nonteaching-Hourly	3,850	2,050	66,822	67,112
1424 Nonteaching-Sum/Int.	-	-	-	11,055
1442 Counselors-Hourly	-	-	-	61,171
<b>Total Academic Salaries</b>	<b>149,660</b>	<b>69,139</b>	<b>395,146</b>	<b>531,507</b>

2110	Classified-Reg.	786,428	715,670	877,440	1,040,972
2330	Classified-NI Temp	347,986	362,139	506,617	495,421
2370	Classified-NI Coll. Aide	1,148	10,548	-	5,813
2380	Classified-Overtime	896	951	-	-
2390	Classified-NI Cafeteria	-	-	-	-
2888	P-Share Time	1,982	923	-	-
	<b>Total Classified Salaries</b>	<b>1,138,440</b>	<b>1,090,231</b>	<b>1,384,057</b>	<b>1,542,207</b>
3109	STRS - Certificated	12,285	5,814	368,230	65,012
3305	OASDI - Classified SEIU	68,826	65,042	97,520	111,580
3309	OASDI - Certificated	-	24	344	813
3325	Medicare - Classified SEIU	16,096	15,212	16,323	18,569
3329	Medicare - Certificated	2,132	1,016	5,681	7,576
3401	Health Plan	1,041	2,068	(31)	-
3405	Health Plan - Classified SEIU	175,212	199,681	427,948	239,360
3409	Health Plan - Certificated	11,758	6,374	69,723	68,435
3416	Dental Plan	620	4,112	(314)	-
3425	Dental - Classified SEIU	45,515	47,448	57,101	64,805
3429	Dental - Certificated	2,756	1,392	10,882	13,035
3431	Life Insurance	40	-	-	-
3435	Life Insurance - Classified SEIU	2,710	2,459	3,538	4,019
3439	Life Insurance - Certificated	193	76	776	1,040
3455	Prescription - Classified SEIU	2,019	1,330	(40)	-
3459	Prescription - Certificated	149	32	-	-
3505	SUI - Classified SEIU	12,360	537	1,225	1,374
3509	SUI - Certificated	1,646	35	717	1,422
3605	Workers Comp - Classified SEIU	16,641	16,859	7,957	9,338
3609	Workers Comp - Certificated	2,225	1,114	3,120	5,174
3652	OPEB	-	1,649	4,850	5,768
3705	SF Retirement - Classified SEIU	199,957	228,295	208,120	233,069
3709	SF Retirement - Certificated	-	-	771	1,824
3994	Leave Accrual	-	466	(466)	-
	<b>Total Benefits</b>	<b>574,184</b>	<b>601,035</b>	<b>1,283,971</b>	<b>852,212</b>
4000	Budget-Supplies/Materials	-	-	117,719	(9,000)
4103	Other Books	-	-	3,100	3,100
4301	Printing Supplies	466	-	-	-
4303	Other Supplies	5,540	6,418	(816)	30,400
4305	Instructional Supplies	12,220	8,277	(3,777)	4,500
4306	Food Supplies	-	17,673	(17,673)	18,000
	<b>Total Supplies and Materials</b>	<b>18,226</b>	<b>32,368</b>	<b>98,553</b>	<b>47,000</b>
5000	Budget-Other Operating Expenses	-	-	5,377	4,966
5130	Dues and Memberships	1,785	1,705	(165)	980
5190	Other Consulting	2,250	-	-	-



5212	Travel - Local	-	241	(41)	200
5350	Postage	-	514	600	600
5540	Other utilities	-	-	6,694	4,520
5640	Maint. & Repair - Non-Equipment	-	465	600	600
5650	Maint. & Repair - Equipment	-	931	2,200	1,980
5560	Housekeeping	1,358	-	-	-
5632	Copier Leases	1,063	-	-	-
5658	Maint. - Other	-	63	(63)	-
5914	Governmental Fees, Taxes & Licenses	-	-	-	1,914
	<b>Total Services and Other Operating Expenses</b>	<b>6,455</b>	<b>3,919</b>	<b>15,202</b>	<b>15,760</b>
6303	CD ROM	-	-	-	600
6454	Add-Expendable Misc. Equipment	560	336	2,361	-
	<b>Total Equipment</b>	<b>560</b>	<b>336</b>	<b>2,361</b>	<b>600</b>
7340	Transfer out - Child Development	-	82,391	4,734	-
7501	Payments to Students	-	-	15,000	15,000
7850	F & A Cost	241	1,275	1,945	(983)
7901	Unallocated Cost	-	-	96,282	48,656
	<b>Total Transfers and Reserves</b>	<b>241</b>	<b>83,665</b>	<b>117,961</b>	<b>62,673</b>
	<b>Total Expenditures</b>	<b>1,887,766</b>	<b>1,880,693</b>	<b>3,297,250</b>	<b>3,051,959</b>
	<b>Total Surplus/(Deficit)</b>	<b>(1,619,064)</b>	<b>(1,013,149)</b>	<b>(706,627)</b>	<b>(1,345,180)</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Local Revenues	812,915	746,442	700,000	785,728.00
Transfers	(638,677)	(681,146)	700,000	700,000.00
<b>Total Revenues</b>	<b>174,238</b>	<b>65,295</b>	<b>1,400,000</b>	<b>1,485,728</b>
<b>Expenditures</b>				
Classified Salaries	461,845	429,357	411,168	416,409.64
Benefits	238,465	222,840	280,461	214,615.78
Supplies and Materials	628,354	639,188	893,200	860,859.30
Services and Other Operating Expenses	120,156	113,382	214,600	205,812.99
Equipment	2,772	22,823	12,000	12,000.00
<b>Total Expenditures</b>	<b>1,451,592</b>	<b>1,427,588</b>	<b>1,811,429</b>	<b>1,709,698</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,277,354)</b>	<b>(1,362,293)</b>	<b>(411,429)</b>	<b>(223,969.71)</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8848 CAFE-Food Sales	704,861	640,101	700,000	700,000
8849 CAFE-Beverage Sales	79,486	57,664	-	57,664
8851 Rentals/Leases	24,300	44,550	-	
8848A Retail Sales	4,498	3,764	-	
8849A CAFE-Over rings	(189)	390	-	
8849B #N/A	(41)	(27)	-	
<b>Total Local Revenues</b>	<b>812,915</b>	<b>746,442</b>	<b>700,000</b>	<b>757,664</b>
8981 Transfer in - General Unrestricted	(638,677)	(681,146)	700,000	700,000
8982 Transfer in - General Restricted	-	-	-	-
<b>Total Transfers</b>	<b>(638,677)</b>	<b>(681,146)</b>	<b>700,000</b>	<b>700,000</b>
<b>Total Revenues</b>	<b>174,238</b>	<b>65,295</b>	<b>1,400,000</b>	<b>1,457,664</b>
<b>Expenditures</b>				
2110 Classified-Reg.	82,052	89,469	91,246	91,706
2390 Classified-NI Cafeteria	379,793	339,887	319,922	324,704
2888 P-Share Time	-	-	-	-
<b>Total Classified Salaries</b>	<b>461,845</b>	<b>429,357</b>	<b>411,168</b>	<b>416,410</b>
3305 OASDI - Classified SEIU	27,984	25,701	23,659	24,267
3325 Medicare - Classified SEIU	6,545	6,011	6,140	6,294
3401 Health Plan	(299)	-	-	-
3405 Health Plan - Classified SEIU	86,166	73,261	140,427	71,029
3416 Dental Plan	-	1,016	-	-
3425 Dental - Classified SEIU	17,090	15,239	17,699	17,981
3431 Life Insurance	99	-	-	-
3435 Life Insurance - Classified SEIU	1,151	784	1,098	1,115
3455 Prescription - Classified SEIU	737	421	-	-
3505 SUI - Classified SEIU	4,873	213	377	386

3605	Workers Comp - Classified SEIU	6,767	6,681	4,221	4,340
3652	OPEB	-	655	1,020	1,041
3705	SF Retirement - Classified SEIU	87,352	92,858	85,819	88,163
	<b>Total Benefits</b>	<b>238,465</b>	<b>222,840</b>	<b>280,461</b>	<b>214,616</b>
4211	Cafeteria-COGS (Food)	473,430	490,454	610,475	586,480
4212	Cafeteria-COGS (Beverage)	23,922	19,951	30,000	30,075
4301	Printing Supplies	316	1,196	1,250	750
4302	Computer Supplies	-	-	750	750
4303	Other Supplies	18,080	21,359	31,000	29,650
4305	Instructional Supplies	-	1,179	115,700	115,700
4402	Uniforms	-	654	750	750
4403	Tableware/Linen	36,165	36,419	28,275	20,617
4405	Paper/Plastic Supplies	57,502	46,909	44,500	45,587
4406	Cleaning Supplies	18,939	21,067	30,500	30,500
	<b>Total Supplies and Materials</b>	<b>628,354</b>	<b>639,188</b>	<b>893,200</b>	<b>860,859</b>
5130	Dues and Memberships	1,954	659	3,500	3,500
5202	Conference and Food Services	-	3,490	-	-
5212	Travel - Local	-	1,222	-	-
5632	Copier Leases	3,279	2,250	-	452
5650	Maint. & Repair - Equipment	107,402	97,410	201,600	192,361
5906	Credit Card Fees	7,471	8,031	9,500	9,500
5907	Over/Short	206	433	-	-
5912	Fees for Services	(156)	(114)	-	-
	<b>Total Services and Other Operating Expenses</b>	<b>120,156</b>	<b>113,382</b>	<b>214,600</b>	<b>205,813</b>
6413	Add-Computer Equipment	2,772	1,958	7,000	7,000
6431	Repl.-Furniture/Fixtures	-	-	5,000	5,000
6434	Repl.-Miscellaneous Equipment	-	18,469	-	-
6444	Add-Non Cap Custodial Misc. Equip	-	2,395	-	-
	<b>Total Equipment</b>	<b>2,772</b>	<b>22,823</b>	<b>12,000</b>	<b>12,000</b>
	<b>Total Expenditures</b>	<b>1,451,592</b>	<b>1,427,588</b>	<b>1,811,429</b>	<b>1,709,698</b>
	<b>Total Surplus/(Deficit)</b>	<b>(1,277,354)</b>	<b>(1,362,293)</b>	<b>(411,429)</b>	<b>(252,034)</b>



## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
State Revenue	-	1,196,813	4,180,514	4,180,514
Local Revenues	3,753	520,644	91,640	-
<b>Total Revenues</b>	<b>3,753</b>	<b>1,717,457</b>	<b>4,272,154</b>	<b>4,180,514</b>
<b>Expenditures</b>				
Classified Salaries	10,955	7,629	-	-
Benefits	3,518	3,224	170	-
Services and Other Operating Expenses	76,260	213,088	680,338	558,736
Equipment & Capital Outlay	398,573	95,850	6,479,723	6,178,861
<b>Total Expenditures</b>	<b>489,306</b>	<b>319,791</b>	<b>7,160,231</b>	<b>6,737,596</b>
<b>Total Surplus/(Deficit)</b>	<b>(485,554)</b>	<b>1,397,666</b>	<b>(2,888,076)</b>	<b>(2,557,082)</b>

# City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8699 Other Misc. ST Revenues	-	1,196,813	4,180,514	4,180,514
<b>Total State Revenue</b>	<b>-</b>	<b>1,196,813</b>	<b>4,180,514</b>	<b>4,180,514</b>
8818 Redevelopment AB 1290	-	235,144	91,640	-
8821 Cont., Gifts, Endowments	13,263	100	-	-
8823 City College Foundation	(9,900)	-	-	-
8851 Rentals/Leases	390	1,633	-	-
8891 Other Local Revenues	-	16,151	-	-
8896 Intra-fund Transfer	-	267,616	-	-
<b>Total Local Revenues</b>	<b>3,753</b>	<b>520,644</b>	<b>91,640</b>	<b>-</b>
 <b>Total Revenues</b>	 <b>3,753</b>	 <b>1,717,457</b>	 <b>4,272,154</b>	 <b>4,180,514</b>
<b>Expenditures</b>				
2110 Classified-Reg.	5,740	7,629	-	-
2380 Classified-Overtime	5,215	-	-	-
<b>Total Classified Salaries</b>	<b>10,955</b>	<b>7,629</b>	<b>-</b>	<b>-</b>
3301 OASDI	-	-	-	-
3303 OASDI- Stationary Engineers	39	-	-	-
3304 OASDI - Classified Managers	135	-	-	-
3305 OASDI - Classified SEIU	488	473	-	-
3321 Medicare	-	-	-	-
3323 Medicare - Stationary Engineers	9	-	-	-
3324 Medicare - Classified Managers	31	-	-	-
3325 Medicare - Classified SEIU	114	111	-	-
3401 Health Plan	-	-	-	-
3403 Health Plan - Stationary Engineers	91	-	-	-
3404 Health Plan - Classified Managers	141	-	-	-
3405 Health Plan - Classified SEIU	751	692	-	-
3416 Dental Plan	-	-	-	-

3424	Dental - Classified Managers	44	-	-	-
3425	Dental - Classified SEIU	333	170	-	-
3431	Life Insurance	-	-	-	-
3434	Life Insurance - Classified Manager	3	-	-	-
3435	Life Insurance - Classified SEIU	19	10	-	-
3446	B&G - PGE Energy Saving Project	-	-	-	-
3454	PH-Practice Field	2	-	-	-
3455	Prescription - Classified SEIU	16	0	-	-
3501	State Unemployment Insurance	-	-	170	-
3503	SUI - Stationary Engineers	8	-	-	-
3504	SUI - Classified Managers	24	-	-	-
3505	SUI - Classified SEIU	86	4	-	-
3601	Workers Compensation	-	-	-	-
3603	Workers Comp - Stationary Engineers	10	-	-	-
3604	Workers Comp - Classified Managers	30	-	-	-
3605	Workers Comp - Classified SEIU	115	120	-	-
3652	OPEB	-	19	-	-
3701	SF Retirement	-	-	-	-
3704	SF Retirement - Classified Managers	386	-	-	-
3705	SF Retirement - Classified SEIU	644	1,627	-	-
	<b>Total Benefits</b>	<b>3,518</b>	<b>3,224</b>	<b>170</b>	<b>-</b>
5190	Other Consulting	-	120,000	82,346	82,346
5633	Other Leases	59,151	59,151	532,355	295,753
5640	Maint. & Repair - Non-Equipment	-	-	65,637	65,637
5650	Maint. & Repair - Equipment	17,109	33,937	-	-
5722	Legal Services	-	-	-	100,000
5912	Fees for Services	-	-	-	15,000
	<b>Total Services and Other Operating Expenses</b>	<b>76,260</b>	<b>213,088</b>	<b>680,338</b>	<b>558,736</b>
6101	Sites (Planning)	4,337	-	-	-
6102	Site Improvements	290,462	3,979	196,217	250,841
6201	Planning Costs	3,600	43,064	2,269,138	1,947,193
6202	Construction in Progress	36,877	16,383	3,947,254	3,942,821
6203	Project Management	6,000	30,136	65,922	38,007
6411	Add-Furniture/Fixtures	45,208	-	-	-
6414	Add-Miscellaneous Equipment	3,698	-	-	-
6433	Repl.-Computer Equipment	-	586	-	-
6451	Add-Expendable Furniture/Fixt.	-	615	193	-
6454	Add-Expendable Misc. Equipment	8,391	1,086	1,000	-



<b>Total Equipment &amp; Capital Outlay</b>	<u>398,573</u>	<u>95,850</u>	<u>6,479,723</u>	<u>6,178,861</u>
<b>Total Expenditures</b>	<b>489,306</b>	<b>319,791</b>	<b>7,160,231</b>	<b>6,737,596</b>
<b>Total Surplus/(Deficit)</b>	<u><u>(485,554)</u></u>	<u><u>1,397,666</u></u>	<u><u>(2,888,076)</u></u>	<u><u>(2,557,082)</u></u>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Total Local Revenues	410,000	-	-	-
<b>Total Revenues</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Total Classified Salaries	22,432	-	-	-
Total Benefits	2,255	-	-	-
Total Services and Other Operating Expenses	810	-	-	100,000
Total Equipment & Capital Outlay	(300)	79,629	2,451,310	2,311,654
<b>Total Expenditures</b>	<b>25,197</b>	<b>79,629</b>	<b>2,451,310</b>	<b>2,411,654</b>
<b>Total Surplus/(Deficit)</b>	<b>384,803</b>	<b>(79,629)</b>	<b>(2,451,310)</b>	<b>(2,411,654)</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8821 Cont., Gifts, Endowments	-	-	-	-
8823 City College Foundation	-	-	-	-
8851 Rentals/Leases	-	-	-	-
8861 Interest/Invest Inc.	410,000	-	-	-
<b>Total Local Revenues</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
2110 Classified-Reg.	22,432	-	-	-
2380 Classified-Overtime	-	-	-	-
<b>Total Classified Salaries</b>	<b>22,432</b>	<b>-</b>	<b>-</b>	<b>-</b>
3303 OASDI- Stationary Engineers	-	-	-	-
3304 OASDI - Classified Managers	108	-	-	-
3305 OASDI - Classified SEIU	856	-	-	-
3323 Medicare - Stationary Engineers	-	-	-	-
3324 Medicare - Classified Managers	125	-	-	-
3325 Medicare - Classified SEIU	200	-	-	-
3403 Health Plan - Stationary Engineers	-	-	-	-
3404 Health Plan - Classified Managers	(34)	-	-	-
3405 Health Plan - Classified SEIU	173	-	-	-
3424 Dental - Classified Managers	30	-	-	-
3425 Dental - Classified SEIU	13	-	-	-
3434 Life Insurance - Classified Manager	2	-	-	-
3435 Life Insurance - Classified SEIU	1	-	-	-
3454 PH-Practice Field	2	-	-	-
3455 Prescription - Classified SEIU	(0)	-	-	-
3503 SUI - Stationary Engineers	-	-	-	-
3504 SUI - Classified Managers	19	-	-	-
3505 SUI - Classified SEIU	23	-	-	-

3603	Workers Comp - Stationary Engineers	-	-	-	-
3604	Workers Comp - Classified Managers	23	-	-	-
3605	Workers Comp - Classified SEIU	29	-	-	-
3652	OPEB	-	-	-	-
3704	SF Retirement - Classified Managers	300	-	-	-
3705	SF Retirement - Classified SEIU	384	-	-	-
	<b>Total Benefits</b>	<u>2,255</u>	<u>-</u>	<u>-</u>	<u>-</u>
5190	Other Consulting	-	-	-	-
5633	Other Leases	-	-	-	-
5640	Maint. & Repair - Non-Equipment	-	-	-	-
5650	Maint. & Repair - Equipment	-	-	-	-
5722	Legal Services	810	-	-	100,000
	<b>Total Services and Other Operating Expenses</b>	<u>810</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
6101	Sites (Planning)	-	-	1,241,561	1,141,561
6102	Site Improvements	-	-	-	-
6201	Planning Costs	(300)	46,691	1,115,607	1,106,553
6202	Construction in Progress	-	-	-	-
6203	Project Management	-	32,938	94,142	63,540
6411	Add-Furniture/Fixtures	-	-	-	-
6413	Add-Computer Equipment	-	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-	-
6454	Add-Expendable Misc. Equipment	-	-	-	-
	<b>Total Equipment &amp; Capital Outlay</b>	<u>(300)</u>	<u>79,629</u>	<u>2,451,310</u>	<u>2,311,654</u>
	<b>Total Expenditures</b>	<u>25,197</u>	<u>79,629</u>	<u>2,451,310</u>	<u>2,411,654</u>
	<b>Total Surplus/(Deficit)</b>	<u><u>384,803</u></u>	<u><u>(79,629)</u></u>	<u><u>(2,451,310)</u></u>	<u><u>(2,411,654)</u></u>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012- Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Local Revenues	113,640	79,210	-	-
<b>Total Revenues</b>	<b>113,640</b>	<b>79,210</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Classified Salaries	5,000	3,338	-	-
Benefits	1,962	1,360	-	-
Services and Other Operating Expenses	6,855	9,379	2,580	-
Equipment & Capital Outlay	1,359,689	72,267	18,348	-
<b>Total Expenditures</b>	<b>1,373,506</b>	<b>86,344</b>	<b>20,928</b>	<b>-</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,259,866)</b>	<b>(7,135)</b>	<b>(20,928)</b>	<b>-</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8821 Cont., Gifts, Endowments	-	-	-	-
8823 City College Foundation	-	-	-	-
8851 Rentals/Leases	-	-	-	-
8861 Interest/Invest Inc.	113,640	79,210	-	-
<b>Total Local Revenues</b>	<b>113,640</b>	<b>79,210</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>113,640</b>	<b>79,210</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
2110 Classified-Reg.	5,000	3,338	-	-
2380 Classified-Overtime	-	-	-	-
<b>Total Classified Salaries</b>	<b>5,000</b>	<b>3,338</b>	<b>-</b>	<b>-</b>
3303 OASDI- Stationary Engineers	-	-	-	-
3304 OASDI - Classified Managers	11	-	-	-
3305 OASDI - Classified SEIU	299	207	-	-
3323 Medicare - Stationary Engineers	-	-	-	-
3324 Medicare - Classified Managers	3	-	-	-
3325 Medicare - Classified SEIU	70	48	-	-
3403 Health Plan - Stationary Engineers	-	-	-	-
3404 Health Plan - Classified Managers	4	-	-	-
3405 Health Plan - Classified SEIU	424	235	-	-
3424 Dental - Classified Managers	-	-	-	-
3425 Dental - Classified SEIU	110	94	-	-
3434 Life Insurance - Classified Manager	-	-	-	-
3435 Life Insurance - Classified SEIU	6	6	-	-
3454 Prescription - Classified Managers	0	-	-	-
3455 Prescription - Classified SEIU	6	2	-	-
3503 SUI - Stationary Engineers	-	-	-	-
3504 SUI - Classified Managers	2	-	-	-
3505 SUI - Classified SEIU	53	2	-	-

3603	Workers Comp - Stationary Engineers	-	-	-	-
3604	Workers Comp - Classified Managers	2	-	-	-
3605	Workers Comp - Classified SEIU	65	52	-	-
3652	OPEB	-	1	-	-
3704	SF Retirement - Classified Managers	31	-	-	-
3705	SF Retirement - Classified SEIU	876	712	-	-
	<b>Total Benefits</b>	<b>1,962</b>	<b>1,360</b>	<b>-</b>	<b>-</b>
5190	Other Consulting	4,214	9,379	2,580	-
5633	Other Leases	-	-	-	-
5640	Maint. & Repair - Non-Equipment	-	-	-	-
5650	Maint. & Repair - Equipment	-	-	-	-
5722	Legal Services	2,641	-	-	-
	<b>Services and Other Operating Expenses</b>	<b>6,855</b>	<b>9,379</b>	<b>2,580</b>	<b>-</b>
6101	Sites (Planning)	-	-	-	-
6102	Site Improvements	-	-	-	-
6201	Planning Costs	25,626	1,095	-	-
6202	Construction in Progress	1,239,549	(454)	-	-
6203	Project Management	516	11,220	18,348	-
6411	Add-Furniture/Fixtures	-	-	-	-
6413	Add-Computer Equipment	80,300	60,406	-	-
6414	Add-Miscellaneous Equipment	-	-	-	-
6431	Repl.-Furniture/Fixtures	8,994	-	-	-
6444	Add-Non Cap Custodial Misc. Equip	3,843	-	-	-
6454	Add-Expendable Misc. Equipment	861	-	-	-
	<b>Total Equipment &amp; Capital Outlay</b>	<b>1,359,689</b>	<b>72,267</b>	<b>18,348</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,373,505</b>	<b>86,344</b>	<b>20,928</b>	<b>-</b>
	<b>Total Surplus/(Deficit)</b>	<b>(1,259,866)</b>	<b>(7,135)</b>	<b>(20,928)</b>	<b>-</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
State Revenues	1,780,024	-	-	-
Local Revenues	475,481	354,615	-	-
<b>Total Revenues</b>	<b>2,255,505</b>	<b>354,615</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Classified Salaries	113,859	57,829	187,611	153,310
Benefits	43,140	24,168	73,771	57,560
Services and Other Operating Expenses	37,612	39,726	114,289	152,130
Equipment & Capital Outlay	4,467,570	1,559,749	4,346,809	3,922,888
<b>Total Expenditures</b>	<b>4,662,180</b>	<b>1,681,471</b>	<b>4,722,479</b>	<b>4,285,888</b>
<b>Total Surplus/(Deficit)</b>	<b>(2,406,675)</b>	<b>(1,326,856)</b>	<b>(4,722,479)</b>	<b>(4,285,888)</b>



## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8651 Schedule Maintenance	1,780,024	-	-	-
<b>Total State Revenues</b>	<b>1,780,024</b>	<b>-</b>	<b>-</b>	<b>-</b>
8861 Interest/Invest Inc.	475,481	354,615	-	-
<b>Total Local Revenues</b>	<b>475,481</b>	<b>354,615</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>2,255,505</b>	<b>354,615</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
2110 Classified-Reg.	113,859	57,829	154,813	153,310
2330 Classified-NI Temp	-	-	32,798	-
<b>Total Classified Salaries</b>	<b>113,859</b>	<b>57,829</b>	<b>187,611</b>	<b>153,310</b>
3304 OASDI - Classified Managers	527	-	-	-
3305 OASDI - Classified SEIU	6,552	3,582	8,670	9,292
3324 Medicare - Classified Managers	123	-	-	-
3325 Medicare - Classified SEIU	1,532	838	1,287	1,784
3404 Health Plan - Classified Managers	522	-	-	-
3405 Health Plan - Classified SEIU	7,439	4,843	41,233	13,693
3416 Dental Plan	169	-	-	-
3424 Dental - Classified Managers	85	-	-	-
3425 Dental - Classified SEIU	2,063	1,469	3,650	3,650
3434 Life Insurance - Classified Manager	5	-	-	-
3435 Life Insurance - Classified SEIU	137	72	442	226
3454 Prescription - Classified Managers	8	-	-	-
3455 Prescription - Classified SEIU	126	39	-	-
3504 SUI - Classified Managers	94	-	-	-
3505 SUI - Classified SEIU	945	29	83	82
3604 Workers Comp - Classified Managers	112	-	-	-
3605 Workers Comp - Classified SEIU	1,626	907	828	1,635
3652 OPEB	-	61	296	346

3704	SF Retirement - Classified Managers	1,510	-	-	-
3705	SF Retirement - Classified SEIU	19,564	12,329	17,281	26,852
	<b>Total Benefits</b>	<b>43,140</b>	<b>24,168</b>	<b>73,771</b>	<b>57,560</b>
5190	Other Consulting	34,091	39,926	114,289	149,130
5632	Copier Leases	-	(200)	-	-
5722	Legal Services	3,521	-	-	-
5912	Fees for Services	-	-	-	3,000
	<b>Services and Other Operating Expenses</b>	<b>37,612</b>	<b>39,726</b>	<b>114,289</b>	<b>152,130</b>
6101	Sites (Planning)	800	-	-	-
6201	Planning Costs	(26,232)	521,323	704,314	280,708
6202	Construction in Progress	1,909,928	634,468	1,482,830	1,491,522
6203	Project Management	767,469	298,674	633,902	604,169
6204	Hazardous Materials	-	-	28,357	23,357
6307	Software	-	-	96,373	96,373
6411	Add-Furniture/Fixtures	734,257	(2,877)	188,723	188,723
6413	Add-Computer Equipment	39,773	88,717	159,199	159,199
6414	Add-Miscellaneous Equipment	806,144	(344)	25,344	25,344
6441	Add-Non Cap Custodial Furn./Fix	22,326	-	30,000	30,000
6443	Add-Non Cap Computer Equip.	3,101	17,038	4,087	2,811
6444	Add-Non Cap Custodial Misc. Equip	65,829	-	50,000	50,000
6451	Add-Expendable Furniture/Fixt.	65,589	-	68,120	94,120
6453	Add-Expendable Computer Equip	3,014	-	75,000	79,000
6454	Add-Expendable Misc. Equipment	75,572	2,750	800,561	797,561
	<b>Total Equipment &amp; Capital Outlay</b>	<b>4,467,570</b>	<b>1,559,749</b>	<b>4,346,809</b>	<b>3,922,888</b>
	<b>Total Expenditures</b>	<b>4,662,180</b>	<b>1,681,471</b>	<b>4,722,479</b>	<b>4,285,888</b>
	<b>Total Surplus/(Deficit)</b>	<b>(2,406,675)</b>	<b>(1,326,856)</b>	<b>(4,722,479)</b>	<b>(4,285,888)</b>



# City College of San Francisco

## Self-Insurance Funds - Summary

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Local Revenues	1,999,235	2,345,579	2,172,407	2,172,407
Transfers	<u>2,257,273</u>	<u>9,139,392</u>	<u>                    </u>	<u>                    </u>
<b>Total Revenues</b>	<b><u>4,256,508</u></b>	<b><u>11,484,970</u></b>	<b><u>2,172,407</u></b>	<b><u>2,172,407</u></b>
<b>Expenditures</b>				
Total Classified Salaries	-	-	49,115	71,471
Total Benefits	-	12	-	19,417
Services and Other Operating Expenses	1,181,491	1,140,053	847,732	1,114,615
Total Equipment & Capital Outlay	<u>-</u>	<u>504</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,181,491</u></b>	<b><u>1,140,568</u></b>	<b><u>896,847</u></b>	<b><u>1,205,503</u></b>
<b>Total Surplus/(Deficit)</b>	<b><u><u>3,075,017</u></u></b>	<b><u><u>10,344,402</u></u></b>	<b><u><u>1,275,560</u></u></b>	<b><u><u>966,904</u></u></b>

# City College of San Francisco

## Self-Insurance Funds - Detail

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8891 Other Local Revenues	1,999,235	2,345,579	2,172,407	2,172,407
<b>Total Local Revenues</b>	<b>1,999,235</b>	<b>2,345,579</b>	<b>2,172,407</b>	<b>2,172,407</b>
8981 Transfer in - General Unrestricted	500,000	7,639,392		
8987 Transfer in - Self-Insurance	1,757,273	1,500,000		
<b>Total Transfers</b>	<b>2,257,273</b>	<b>9,139,392</b>		
<b>Total Revenues</b>	<b>4,256,508</b>	<b>11,484,970</b>	<b>2,172,407</b>	<b>2,172,407</b>
<b>Expenditures</b>				
2110 Classified-Reg.	-	-	49,115	71,471
<b>Total Classified Salaries</b>	<b>-</b>	<b>-</b>	<b>49,115</b>	<b>71,471</b>
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
<b>Total Benefits</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>19,417</b>
5190 Other Consulting	-	25,438	-	-
5450 Self-Insurance Claims	1,020,020	926,764	635,799	926,764
5912 Fees for Services	161,471	187,851	211,933	187,851
<b>Services and Other Operating Expenses</b>	<b>1,181,491</b>	<b>1,140,053</b>	<b>847,732</b>	<b>1,114,615</b>

6411 Add-Furniture/Fixtures	-	504	-	-
<b>Total Equipment &amp; Capital Outlay</b>	<b>-</b>	<b>504</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,181,491</b>	<b>1,140,568</b>	<b>896,847</b>	<b>1,205,503</b>
<b>Total Surplus/(Deficit)</b>	<b><u>3,075,017</u></b>	<b><u>10,344,402</u></b>	<b><u>1,275,560</u></b>	<b><u>966,904</u></b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
Federal Revenue	40,188,310	33,098,251	35,691,136	36,113,165
State Revenue	1,230,796	1,170,440	1,500,000	1,500,000
Local Revenues	24,527	41,627	-	-
Transfers	-	(100,000)	-	-
<b>Total Revenues</b>	<b>41,443,633</b>	<b>34,210,318</b>	<b>37,191,136</b>	<b>37,613,165</b>
<b>Expenditures</b>				
Classified Salaries	78,457	95,001	403,656	321,002
Benefits	30,650	38,901	183,803	98,628
Supplies and Materials	1,675	1,847	2,400	2,400
Equipment & Capital Outlay	41,958,949	34,284,623	37,191,136	37,191,135
<b>Total Expenditures</b>	<b>42,069,732</b>	<b>34,420,372</b>	<b>37,780,995</b>	<b>37,613,165</b>
<b>Total Surplus/(Deficit)</b>	<b>(626,099)</b>	<b>(210,054)</b>	<b>(589,859)</b>	<b>-</b>

## City College of San Francisco

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

2015-16 Tentative Budget

Description	2012-13 Actuals	2013-14 Actuals	2014-15 Final Working Budget	2015-16 Tentative Budget
<b>Revenues</b>				
8150 Student Financial Aid	40,137,585	33,055,731	35,691,136	36,113,165
8199 Other Federal Revenues	50,725	42,520	-	-
<b>Total Federal Revenue</b>	<b>40,188,310</b>	<b>33,098,251</b>	<b>35,691,136</b>	<b>36,113,165</b>
8695 State Financial Aid	1,230,796	1,170,440	1,500,000	1,500,000
<b>Total State Revenue</b>	<b>1,230,796</b>	<b>1,170,440</b>	<b>1,500,000</b>	<b>1,500,000</b>
8861 Interest/Invest Inc.	4	15	-	-
8862 Interest on Student Loans	19,334	41,231	-	-
8863 Interest Assigned	138	-	-	-
8891 Other Local Revenues	1,035	-	-	-
8898 Perk-OE-Misc.	3,263	(1,650)	-	-
8899 Perk-OE-Late charges-7/87	752	2,031	-	-
<b>Total Local Revenues</b>	<b>24,527</b>	<b>41,627</b>	<b>-</b>	<b>-</b>
8981 Transfer in - General Unrestricted	-	-	-	-
8982 Transfer in - General Restricted	-	(100,000)	-	-
<b>Total Transfers</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>41,443,633</b>	<b>34,210,318</b>	<b>37,191,136</b>	<b>37,613,165</b>
<b>Expenditures</b>				
2110 Classified-Reg.	77,568	75,384	319,350	321,002
2210 Instructional Aides-Reg.	-	19,618	84,306	-
2380 Classified-Overtime	890	-	-	-
<b>Total Classified Salaries</b>	<b>78,457</b>	<b>95,001</b>	<b>403,656</b>	<b>321,002</b>
3000 Fringe Benefits-Budget Only	-	-	38,000	-
3305 OASDI - Classified SEIU	4,833	5,855	19,273	17,484
3325 Medicare - Classified SEIU	1,130	1,369	3,416	2,923
3405 Health Plan - Classified SEIU	6,685	7,694	62,948	26,440



3425	Dental - Classified SEIU	1,709	1,887	8,708	6,966
3435	Life Insurance - Classified SEIU	112	99	540	432
3455	Prescription - Classified SEIU	105	59	-	-
3505	SUI - Classified SEIU	815	48	199	162
3605	Workers Comp - Classified SEIU	1,136	1,490	2,509	2,273
3652	OPEB	-	146	500	375
3705	SF Retirement - Classified SEIU	14,125	20,254	47,710	41,573
	<b>Total Benefits</b>	<b>30,650</b>	<b>38,901</b>	<b>183,803</b>	<b>98,628</b>
4303	Other Supplies	1,675	1,847	2,400	2,400
	<b>Total Supplies and Materials</b>	<b>1,675</b>	<b>1,847</b>	<b>2,400</b>	<b>2,400</b>
7501	Payments to Students	41,954,540	34,303,991	37,191,136	37,191,135
7511	Perk-Other Coll. Exp.	1,044	1,617	-	-
7523	Perk-COLP-TS Current	-	1,575	-	-
7530	Perkins Loan	188	-	-	-
7542	Perk-COLP-Nurse/Med	1,040	4,612	-	-
7544	Perk-COLP-Death	-	5,829	-	-
7545	Perk-COLP-Disability	-	1,500	-	-
7561	Perk-Assign to Fed	2,138	2,044	-	-
7564	Perk-FISAP-ACA	-	(36,545)	-	-
	<b>Total Equipment &amp; Capital Outlay</b>	<b>41,958,949</b>	<b>34,284,623</b>	<b>37,191,136</b>	<b>37,191,135</b>
	<b>Total Expenditures</b>	<b>42,069,732</b>	<b>34,420,372</b>	<b>37,780,995</b>	<b>37,613,165</b>
	<b>Total Surplus/(Deficit)</b>	<b>(626,099)</b>	<b>(210,054)</b>	<b>(589,859)</b>	<b>-</b>