



2016 - 2017

Final Budget



San Francisco Community College
33 Gough Street
San Francisco, CA, 94103

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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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Chancellor's Address

August 18, 2016

Message from the Chancellor

Dear Board of Trustees,

I am submitting this proposed Final Budget for fiscal year 2016-17 for your approval. This budget has been developed collaboratively in accordance with relevant Board policies and administrative procedures and been vetted through our Participatory Governance Council as well as through two budget forums.

As an extension of the approved Tentative Budget, this budget reflects provisions that were included in the Governor's May Revision plus additional provisions that were only reflected in the final enacted State Budget. All of later included funding for categorical and restricted programs. See page ___ for a detailed analysis.

Fiscal year 2016-17 is the final year of stability funding. This means that this budget reflects a funded workload reduction of 1,631 FTES which equates to a reduction in funding from the State of approximately \$8.3 million. This revenue reduction is only partially offset by addition state revenue of \$2.4 million from a general fund base increase and mandated cost revenue. Next year, fiscal year 2017-18, we are off of stability funding which means that we will be funded based upon actual enrollment. At our current enrollment level, we would experience an additional state funding reduction of \$37 million. Should this occur, our three year cumulative state budget reductions will have exceeded \$43 million. The positive news is that we do have a commitment from the State that we will be funded for all of the full time equivalent students we are able to restore for the next five years.

Given the current enrollment picture, this budget is the first step in preparing for subsequent year fiscal challenges that may face us. We have multi-year financial scenarios prepared (see page ___) that provide us with tools to plan, anticipate, and respond as necessary and with the focus of staying true to our core mission.

I am proud of all that we have accomplished this past year and how we, institutionally, have responded to the obstacles before us. We do great work and serve our community and constituents with all that we have. This budget reflects the hard work, difficult decisions we have made institutionally, and our unwavering commitment to provide quality higher education and career development skills to our students.

Sincerely,

Susan Lamb

College Overview

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

Vision Statement

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

Mission Statement

Consistent with our Vision, City College of San Francisco provides educational programs and services that promote student achievement and life-long learning to meet the needs of our diverse community.

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

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

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

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

City College of San Francisco belongs to the community and continually strives to provide an accessible, affordable, and high quality education to all its students. The College is committed to providing an array of academic and student development services that support students' success in attaining their academic, cultural, and civic achievements. To enhance student success and close equity achievement gaps, the college identifies and regularly assesses student learning

outcomes to improve institutional effectiveness. As a part of its commitment to serve as a sustainable community resource, our CCSF mission statement drives institutional planning, decision making and resource allocation.



Vice Chancellor of Finance & Administration

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On June 27, 2016 the Governor signed the State Budget and accompanying trailer bills. For community colleges, the enacted State Budget focuses on investing more in education, boosting programs in fighting poverty and homelessness, and stays the course of increasing reserves and paying down debt by contributing to California’s Rainy Day Fund. Significant community college provisions are highlighted below with changes noted between the May revision and initial budget proposal.

	Final Budget		May Revision		Initial Budget Proposal	
	System	CCSF	System	CCSF	System	CCSF
Cost of Living Adjustment	0.00%	0.00% - \$0.00	0.00%	0.00% - \$0.00	.47%	.47% - \$750,000
Cost of Living Adjustment for DSPS, EOPS, and CalWORKs (Categorical)	0.00%	0.00% - \$0.00	0.00%	0.00% - \$0.00	.47%	.47% - \$200,000
Growth	2.00%, ongoing	Not Applicable (Stability Funding)	2.00%	Not Applicable (Stability Funding)	2.00%	Not Applicable (Stability Funding)
General Fund Base Increase (employee benefits, facilities, professional development, full-time faculty, other operating expenses)	\$75 million, ongoing	\$2.3 million	\$75 million	\$1.4 million	Not Included	Not Included
Mandated Cost Claims	\$105.5 million, one time	\$2.1 million	\$108.5 million	\$2.1 million	\$76.3 million	\$1.5 million
RDA Short Fall	\$31.7 million	Contingency for anticipated property tax shortfall	\$38.6 million	Contingency for anticipated property tax shortfall	Not Included	Not Included
Establish Strong Workforce Program – expand access to workforce aligned and regionally coordinated CTE courses (Categorical)	\$200 million, ongoing	Categorical program, allocations through regional consortium	NA	NA	NA	NA

	Final Budget		May Revision		Initial Budget Proposal	
	System	CCSF	System	CCSF	System	CCSF
CTE Pathways Program – funds for the development, enhancement, and expansion of CTE programs that build upon existing regional capacity (Categorical)	\$48 million, one-time	Categorical program, allocations through regional consortium and integrated with Strong Workforce Program	NA	NA	NA	NA
Basic Skills transformation grants (Categorical)	\$30 million, one-time	Categorical program, allocation will be through a grant application process.	NA	NA	NA	NA
Innovation Awards – focused on innovations in curriculum and instruction, assessment of prior learning and experiences, and assess to financial aid (Categorical)	\$25 million, one-time	Categorical program, allocation will be through a grant application process.	NA	NA	NA	NA
California College Promise Innovation Grants (Categorical)	\$15 million, one-time	Categorical program, allocation will be through a grant application process.	NA	NA	NA	NA
Telecommunications and Technology Infrastructure Program (Categorical)	\$15 million	To be expended at state level.	\$7 million – one-time; \$5 million ongoing	\$226,800	\$3 Million	\$50,000
Deferred Maintenance and Instructional Equipment (Categorical)	\$184.6 million	\$3.4 million	\$219.4 million – one-time	\$4.1 million	\$283 million	\$5.2 million
Proposition 39 Energy Efficiency Projects (Categorical)	\$49.2 million	\$930,000	\$49.3 million – one-time	\$930,000	\$45.2 million one-time	\$800,000

	Final Budget		May Revision		Initial Budget Proposal	
	System	CCSF	System	CCSF	System	CCSF
Apprenticeship Program	\$1.8 million	\$21,000	\$1.7 million	\$20,000	\$1.8 million	\$23,000
Zero-textbook-cost degrees, certificates, and credentials (Categorical)	\$5 million, one-time	Categorical program, allocation will be through a grant application process.	\$5 million	Categorical program, allocation will be through a grant application process.	\$5 million	Categorical program, method of allocation proposed to be through grant application process.
Online Education Initiative (Categorical)	\$20 million, one-time	Categorical program, allocation will be through a grant application process.	\$20 million – one-time	Categorical program, allocation will be through a grant application process.	Not Included	Not Included
Equal Employment Opportunity Program (Categorical)	\$2 million ongoing, \$2.3 million one-time	\$60,000	\$2.3 million, one-time	\$40,000	Not Included	Not Included
CalWorks (Categorical)	\$8.683 million	\$95,000	NA	NA	NA	NA
Part-time Faculty Office Hours (Categorical)	\$3.658 million	\$15,000	NA	NA	NA	NA
MESA and Puente (Categorical)	\$2.366 million	\$9,000	NA	NA	NA	NA

In addition to these provisions, the State budget also provides a restoration period for CCSF. Specifically, commencing with fiscal year 2017-18 the restoration period is extended from three years to five years and allows the College to be funded for restored FTES. For example, in fiscal year 2015-16 the College generated 21,836.84 FTES. Our FTES base for fiscal year 2012-13 was 32,628. Under the State approved restoration language, we are guaranteed funding for FTES restored from 21,836.84 up to 32,628 as long as this restoration occurs between fiscal years 2017-18 and 2021-22.

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 2016-17 Final Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED

The 2016-17 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.

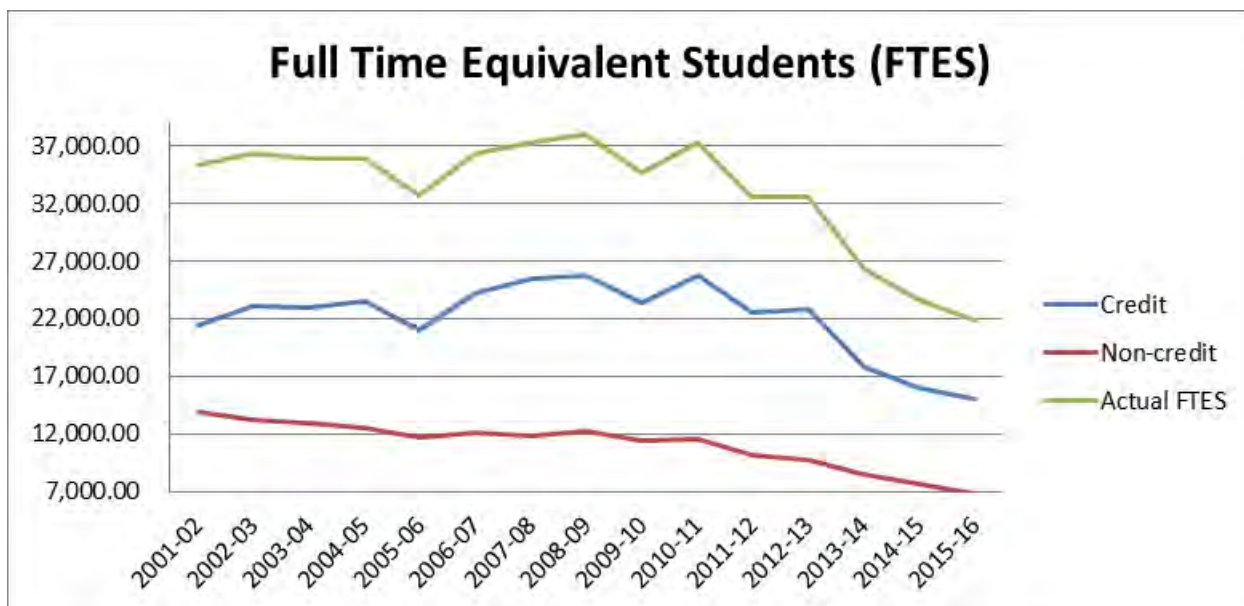
Resources are allocated within this fund in accordance with Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability. Central to these documents is the concept of resource allocation to support the schedules of classes offered by the College within any particular 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 90% 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 2016-17 fiscal year, under stability funding, the funded FTES level provided from the State is 29,359 FTES. The following is a 15 year FTES history.



The properly budget and manage instructional budgets, the College budgets sufficient full time equivalent faculty necessary to support planned course offerings. The College has set its FTES and FTEF (Full Time Equivalent Faculty) targets as shown below.

City College of San Francisco Fiscal Year 2016-17 Final Budget FTES and FTEF Targets											
FTES											
	Chinatown /										
	Airport	North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	20.05	13.75	-	39.75	43.87	20.00	27.07	45.16	1,203.17	19.50	1,432.31
Fall	56.47	154.11	3.00	226.50	178.20	93.99	543.07	368.90	6,782.80	74.74	8,481.79
Spring	59.30	161.81	3.15	237.82	187.11	98.69	570.23	387.35	7,121.94	78.48	8,905.88
Sub-Total	135.82	329.67	6.15	504.07	409.18	212.68	1,140.37	801.41	15,107.91	172.72	18,819.98
Non-Credit											
Summer	-	108.6708	4.2	59.724	8.8074	1.4406	61.2591	90.8922	19.3431	2.6754	357.013
Fall	-	887.23635	359.898	639.64824	148.7594	7.392	845.86656	795.18054	131.68386	8.41995	3,824.085
Spring	-	931.598	377.893	671.631	156.197	7.762	888.160	834.940	138.268	8.841	4,015.289
Sub-Total	-	1,927.505	741.991	1,371.003	313.764	16.594	1,795.286	1,721.012	289.295	19.936	8,196.387
Total	135.82	2,257.17	748.14	1,875.07	722.94	229.28	2,935.65	2,522.42	15,397.21	192.65	27,016.36
FTEF											
	Chinatown /										
	Airport	North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	1.54	1.06	-	3.06	3.37	1.54	2.08	3.47	92.55	1.50	110.18
Fall	4.71	12.84	0.25	18.87	14.85	7.83	45.26	30.74	565.23	6.23	706.82
Spring	4.56	12.45	0.24	18.29	14.39	7.59	43.86	29.80	547.84	6.04	685.07
Sub-Total	10.81	26.35	0.49	40.23	32.62	16.96	91.20	64.01	1,205.63	13.77	1,502.06
Non-Credit											
Summer	-	5.175	0.200	2.844	0.419	0.069	2.917	4.328	0.921	0.127	17.001
Fall	-	42.249	17.138	30.459	7.084	0.352	40.279	37.866	6.271	0.401	182.099
Spring	-	44.362	17.995	31.982	7.438	0.370	42.293	39.759	6.584	0.421	191.204
Sub-Total	-	91.786	35.333	65.286	14.941	0.790	85.490	81.953	13.776	0.949	390.304
Total	10.81	118.13	35.83	105.51	47.56	17.75	176.69	145.96	1,219.40	14.71	1,892.36

General Fund Restricted

The 2016-17 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. Examples of these funds include EOPS, CARE, DSPS, Basic Skills, CalWorks, TANF, and Nursing Education.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The primary Special Revenue Fund used by the District is to account for the Parcel Tax that was approved by the voters on November 6, 2012. The passage rate was 72.90%. The ballot language on which the voters casted their votes read, "To provide City College of San Francisco with funds the State cannot take away; offset budget cuts; prevent layoffs; provide an affordable, quality education for students; maintain essential courses including, but not limited to, writing, math, science, and other general education; prepare students for four-year universities; provide workforce training including, but not limited to nursing, engineering, technology, and business; and keep college libraries, student support services, and other instructional support open and up-to-date; shall the San Francisco Community College District levy 79 dollars per parcel annually for eight years requiring independent audits and citizen oversight."

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. There are dozens of individual trust and agency funds stemming from funds raised by individual departments and programs.

Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of State and locally 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.

On June 1997 Proposition A was proposed to allow the City to borrow \$140 million by issuing general obligation bonds to use the money to renovate, purchase or build public school and City College buildings. The City plans to improve building safety systems, upgrade electrical systems, install computer networks, modernize science laboratories, build additional classrooms, remove hazardous materials, and provide access for disabled persons. The Proposition language which was proposed read, "Educational Facilities Bonds, Shall the City and County incur \$140 million of bonded indebtedness for the acquisition, construction and/or reconstruction of

educational facilities used or to be used by the San Francisco Unified School District or the City College of San Francisco and all other works, property and structures necessary or convenient for the foregoing purposes?”

In November 2001 the voters approved Proposition A. The Proposition was approved by voters with an overall approval rate of over 55%. The ballot language on which the voters casted their votes read, “Shall the San Francisco Community College District issue, at interest rates within legal limits, bonds of \$195,000,000 to pay for capital improvements (including facilities to eliminate outdated bungalows; improved disabled accessibility; complete technology network, and new campuses in the Mission and Chinatown/North Beach neighborhoods) further described in the General Obligation Bond Project Report available from the Director of Elections and College?”

In November 2005 the voters approved Proposition A. The Proposition was approved by voters with an overall approval rate of over 55%. The ballot language on which the voters casted their votes read, “Shall City College increase opportunities and improve conditions at its campuses throughout San Francisco by issuing \$246,300,000 in Phase II Bonds at legal interest rates to pay for capital improvements including increasing student access to advanced computer technology and bio\stem cell technology, renovating classrooms, building new facilities for upper division classes, neighborhood classes and the performing arts, with annual audits, citizens’ oversight and no spending for college administrators’ salaries?”

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.

City College of San Francisco

2016-17 Final Budget Assumption

2016-17 Budget Assumptions – Final Budget

These assumptions have been used to develop the 2016-17 Proposed Final Adopted Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability. These assumptions were initially developed in January 2016 and adjusted when new information, such as when the May Revision, became available or released by the Governor and when the Governor signed the State Budget.

General Assumptions

1. The 2016-17 Final Adopted Budget will be balanced with the use of reserves, as planned in the multi-year budget scenarios.
2. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.
3. The 2016-17 budget will be developed taking into consideration that the District continues to receive stability funding, the 3rd and final year of stability funding. The base revenue reduction attributed to this step down is approximately \$8.3 million in ongoing revenue.

Revenue Assumptions

4. General apportionment deficit factor of 1% for 2016-17 (5 year average), \$1.55 million.
5. Continued stability funding per SB 860 –
 - a. For fiscal year 2016-17, funding level not less than 90% of what was received in fiscal year 2012-13. \$8.3 million reduction compared to fiscal year 2015-16. Equates to approximately 1,631 FTES workload reduction.
6. Enrollment growth/access funds of 0% for 2016-17.
7. The Cost of Living Adjustment (COLA) of 0.00 % for 2016-17.
8. Full Time Equivalent Student (FTES) funded base of 29,359. Fiscal year 2015-16 funded base was 30,990 FTES.
9. Credit productivity target of 15 FTES/FTEF, non-credit 21 FTES/FTEF.
10. Anticipated property tax receipts of \$71.6 million.
11. Unrestricted lottery at \$140.00 per funded FTES.
12. Continued Measure A Parcel Tax revenue of \$14.9 million – budgeted and accounted for in the Special Revenue Fund.
13. Continued Sales Tax Revenue of \$16.9 million.
14. Continued Proposition 30 State funding of \$22.9 million. This represents a reduction of \$2.0 million compared to amounts received in the prior year. This loss is attributed to the anticipated sunset of additional sales tax revenue received under Proposition 30 mid-year. Under existing law, the additional sales tax revenue expires December 31, 2106. Future full year reductions will be approximately \$5 million.
15. General Fund Base increase of \$2.3 million to be used for employee benefits, facilities, professional development, converting part-time faculty to full-time, and other general expenses.
16. Mandated Cost Claim revenue of \$2.2 million. This is a reduction from the previous year's allocation of \$13.6 million.

Expenditure Assumptions

17. The District intends to meet all negotiated contractual obligations.
18. The Final Budget reflects the components of the tentative agreement between the District and AFT 2121. This includes base salary budget increases of \$6.4 million.
19. Projected step and column salary increases of \$2.2 million.
20. Projected STRS contribution of 12.58% (increase of 1.85%), SFERS contribution of 23.26%, and CalPERS contribution 22.937%. Total cost increase of approximately \$1.75 million).
21. Increase in Medical premiums on average of 3% up to District cap - \$700,000 (4 year annual average increase – Actuarial assumptions in OPEB report project 4%).
22. OPEB required contribution of \$2,750,000. This is in addition to \$7.7 million budgeted for pay-as-you-go obligations.
23. Continued allocation of \$2.0 million to Buildings and Grounds for maintenance items.
24. Continued allocation of \$2.0 million to IT for technology related priorities as identified by program review.
25. Program review, VRG, and FPAC will be used to prioritize staffing.

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

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

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

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

Budget development shall meet the following criteria:

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

POLICY MANUAL

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

I. Budget Calendar

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

II. Budget Directives

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

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

III. Budget Preparation

- A. Prior to March 1 information will be provided to Vice Chancellors & Deans that will include the status of current expenditures, state and county estimates of revenues, location “based budget” allocations, and targets for increases or decreases.
- B. Each Division will prepare a budget through the appropriate Vice Chancellor or Associate Vice Chancellor using the information provided. Each Vice Chancellor may provide additional direction or forms for department budget development to compliment these general procedures.

- C. The Vice Chancellors of Academic Affairs, Student Services and Finance and Administration will analyze class offerings as they apply to the development of both revenue and expenditure plans.

IV. Budget Consolidation

The Vice Chancellor of Finance and Administration's Office will:

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

V. Budget Presentation and Adoption

A. Preliminary budget

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

B. Tentative budget

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

C. Final budget

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

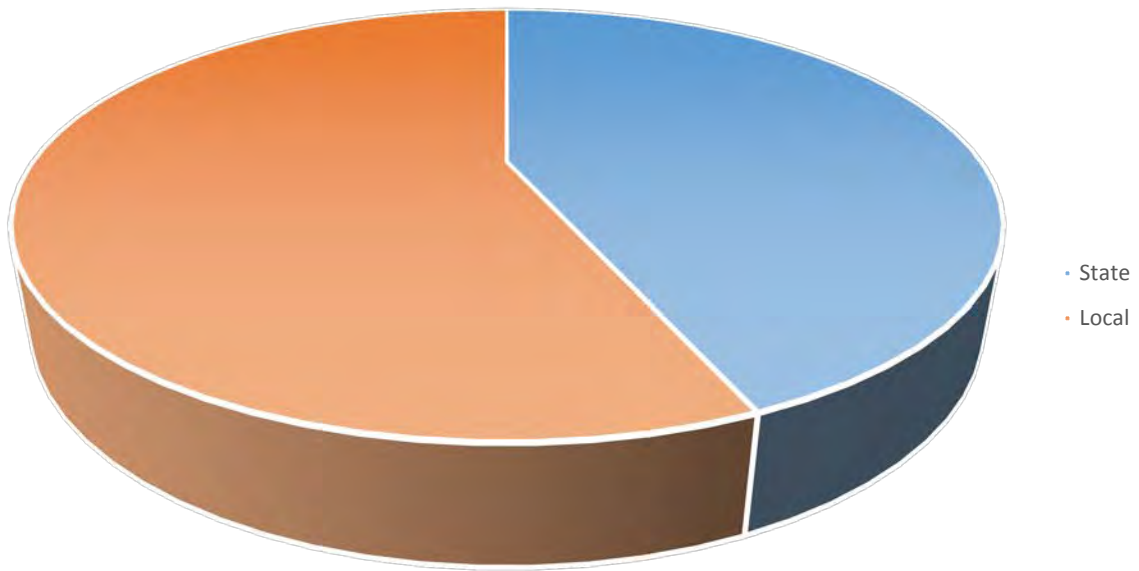
VI. Budget Monitoring

It is the responsibility of each Dean, Associate Vice Chancellor, and 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.

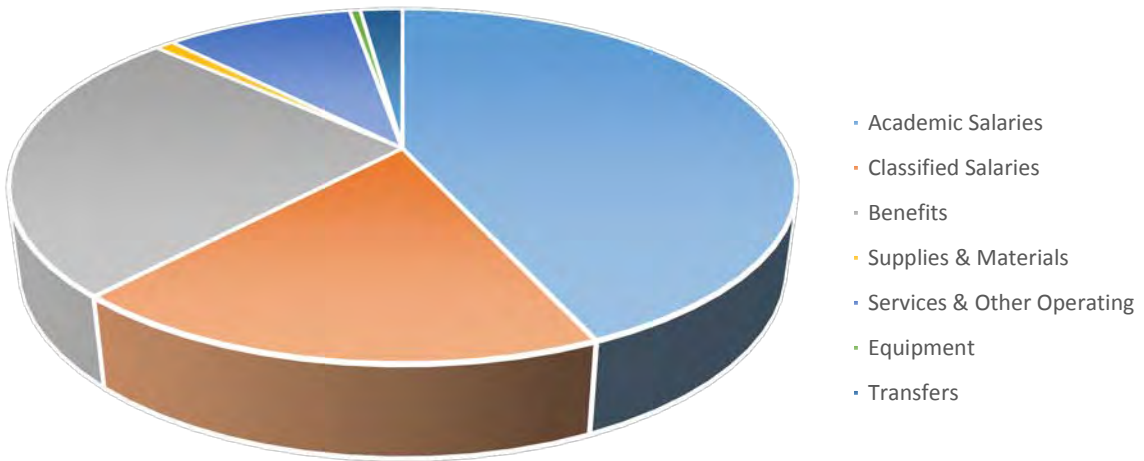
Unrestricted General Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	-	-	-
State Revenues	91,560,929	99,841,078	81,607,396
Local Revenues	90,785,438	104,760,117	105,056,859
Transfers	3,165	(3,136)	-
Total Revenues	182,349,531	204,598,059	186,664,255
Expenditures			
Academic Salaries	79,753,919	78,915,172	83,648,266
Classified Salaries	28,163,779	34,744,404	35,519,759
Benefits	42,602,053	42,851,303	47,350,206
Supplies & Materials	1,531,770	1,404,203	1,825,746
Services & Other Operating	17,590,269	16,415,861	18,277,754
Equipment	817,281	369,648	1,022,494
Transfers	3,628,804	11,374,667	4,108,953
Total Expenditures	174,087,877	186,075,258	191,753,178
Total Surplus/(Deficit)	8,261,655	18,522,800	(5,088,923)

Unrestricted General Fund Revenue by Source



Unrestricted General Fund Expenditures by Classification



Unrestricted General Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8611	State General Apportionment	56,875,395	55,114,498	52,622,161
8611A	Prior YR Corrections-St Apportion	1,148,425	2,326,436	-
8611E	SGA 2% Enrollment Fee Allowance	301,088	265,227	310,619
8612	Apprenticeship Allow	197,663	223,954	244,400
8618	Part time Faculty Allocation	785,955	483,269	483,269
8618A	Part-Time FAC Office Hours	35,812	49,797	-
8618C	Part-Time FAC Ins.	84,569	59,381	-
8630	EPA Revenues **	27,451,228	24,978,371	22,995,895
8671	Homeowner's Prop Tax Relief	96,817	-	96,000
8681	ST Lottery Proceeds	2,701,167	2,758,259	2,701,167
8691	ST Mandated Costs	1,882,810	13,581,886	2,153,885
	Total State Revenue	91,560,929	99,841,078	81,607,396
8811	Tax Allocation, Secured Roll	23,167,032	24,756,839	25,238,182
8812	Tax Allocation, Supplemental Roll	-	369,871	377,063
8813	Tax Allocation, Unsecured Roll	1,587,373	1,670,559	1,703,039
8816	Prior year taxes	252,449	546,917	319,846
8817	ERAF	31,442,692	43,200,890	44,040,839
8818	Redevelopment AB 1290	665,132	687,461	-
8821	Cont, Gifts, Endowments	14,376	11,848	10,000
8824	Foundations Sources	-	11,377	-
8827	Save A Class Donation	90	538	-
8841	General Sales	1,739	-	-
8851	Rentals/Leases	179,346	189,636	175,000
8861	Interest/Invest Inc	157,012	298,167	157,012
8861T	Interest/Invest Inc-TRAN	19	-	-
8866	Enrollment Fees	8,631,895	8,968,219	9,032,543
8868	Non-Resident Enrollment Fees	6,633,034	6,164,140	6,733,598
8879	Student Records	315	315	350
8889	Other Student Fees	32	160	-
8891	Other Local Revenues	175	20,424	20,000
8892	Traffic Fines	20,407	8,524	20,000

Acct	Account Title	2014-15	2015-16	2016-17 Final
		Actuals	Unaudited Actuals	Budget
8893	Copiers, Fundraising, Recycling & Vending	1,150,893	17,147	347,961
8895	Sales Taxes (Prop A)	16,881,427	17,837,085	16,881,426
	Total Local Revenue	90,785,438	104,760,117	105,056,859
8912	Sale of Equipt/Supplies	3,883	898	-
8981	Transfer in - General Unrestricted	(718)	(4,034)	-
	Total Transfers	3,165	(3,136)	-
	Total Revenues	182,349,531	204,598,059	186,664,255
Expenditures				
1120	Faculty-Sch1	39,326,918	41,095,427	49,864,784
1129	Faculty-Long Term Substitutes	19,054	35,605	243,337
1210	Administrators	6,467,833	6,440,621	7,000,868
1220	Nonteaching-Sch1	1,391,200	1,474,691	1,766,857
1230	Librarians-Sch1	159,505	662,659	386,353
1240	Counselors-Sch1	3,272,695	2,923,845	3,925,799
1280	Supervisors	887,309	761,059	971,648
1322	Faculty-Regular Hours	2,514,785	123,139	151,553
1323	Faculty-Reg Hrs PBL	17,578,038	17,311,606	14,632,606
1324	Faculty-Summer/Int Hourly	2,210,005	1,992,318	91,873
1325	Faculty-Subs	581,833	694,872	502,500
1329	Faculty-Sabbatical Hourly	10,940	38,721	51,751
1333	Faculty-Reg Hrs Ovrl'd By Load	2,594,080	2,524,621	1,052,664
1412	Supervisors-Hourly	11,040	-	-
1422	Nonteaching-Hourly	1,584,095	1,833,045	2,076,121
1423	Part-time Office Hours	398,777	373,109	431,705
1424	Nonteaching-Sum/Int	1,289	2,312	-
1432	Librarians-Hourly	119,014	515	-
1442	Counselors-Hourly	116,816	(6,322)	-
1444	Counselors-Sum/Int	7,403	-	-
1484	Supervisors-Stipends	501,290	633,329	497,848
	Total Academic Salaries	79,753,919	78,915,172	83,648,266
2110	Classified-Reg	22,128,676	28,218,828	29,398,363
2115	Governing Board	23,201	42,804	48,000
2210	Instructional Aides-Reg	2,046,814	2,190,368	2,034,993
2330	Classified-NI Temp	1,509,448	1,802,229	1,983,509

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
2334	Classified-Sum/Int	31,986	818	-
2370	Classified-NI Coll Aide	1,343,263	1,263,631	1,649,336
2374	Classified-Summer Lab Aide	104,439	104,524	-
2375	Classified-NI Coll Aide WK Stdy	362	239	-
2380	Classified-Overtime	579,655	639,593	-
2410	Instructional Aides-Non Reg Temp	389,494	472,275	405,559
2888	P-Share Time	6,442	9,095	-
	Total Classified Salaries	28,163,779	34,744,404	35,519,759
3101	STRS	800	957	-
3102	STRS - Administrators	391,336	539,674	777,025
3109	STRS - Certificated	6,011,443	6,725,573	8,719,275
3205	PERS - Classified SEIU	439,185	460,173	460,804
3302	OASDI - Administrators	81,516	59,697	-
3303	OASDI- Stationary Engineers	82,801	93,607	69,340
3304	OASDI - Classified Managers	27,503	19,766	16,650
3305	OASDI - Classified SEIU	1,777,293	1,920,165	2,171,751
3306	OASDI - Crafts	75,881	82,904	83,650
3307	OASDI - Governing Board	1,396	2,440	2,381
3309	OASDI - Certificated	133,758	128,533	29,217
3322	Medicare - Administrators	82,421	87,402	98,456
3323	Medicare - Stationary Engineers	19,588	22,193	14,241
3324	Medicare - Classified Managers	7,121	5,213	1,500
3325	Medicare - Classified SEIU	440,519	475,711	478,617
3326	Medicare - Crafts	17,747	19,389	18,716
3327	Medicare - Governing Board	327	571	557
3329	Medicare - Certificated	1,041,518	1,000,141	1,036,963
3401	Health Plan	390,451	-	-
3402	Health Plan - Administrators	355,457	369,636	374,067
3403	Health Plan - Stationary Engineers	130,300	135,599	87,750
3404	Health Plan - Classified Managers	28,482	24,451	19,830
3405	Health Plan - Classified SEIU	3,582,475	4,044,092	4,084,096
3406	Health Plan - Crafts	112,639	144,196	137,632
3407	Health Plan - Governing Board	48,586	63,025	49,101
3409	Health Plan - Certificated	7,984,872	7,658,130	8,996,486
3416	Dental Plan	106,330	-	-
3422	Dental - Administrators	61,305	66,537	84,426

Acct	Account Title	2014-15	2015-16	2016-17 Final
		Actuals	Unaudited Actuals	Budget
3423	Dental - Stationary Engineers	23,944	26,622	26,123
3424	Dental - Classified Managers	5,370	4,499	5,225
3425	Dental - Classified SEIU	752,102	855,527	1,004,771
3426	Dental - Crafts	21,189	26,652	29,606
3427	Dental - Governing Board	6,676	11,901	6,966
3429	Dental - Certificated	1,433,847	1,418,486	1,551,613
3432	Life Insurance - Administrators	3,786	3,966	5,373
3433	Life Insurance - Stationary Engineer	1,609	1,501	1,629
3434	Life Insurance - Classified Manager	355	243	326
3435	Life Insurance - Classified SEIU	49,493	48,499	62,868
3436	Life Insurance - Crafts	1,332	1,545	1,845
3437	Life Insurance - Governing Board	182	507	543
3439	Life Insurance - Certificated	55,797	52,850	122,226
3459	Prescription - Certificated	(17)	-	-
3461	Post Retirement	6,873,767	7,583,551	7,741,180
3502	SUI - Administrators	3,003	3,086	3,442
3503	SUI - Stationary Engineers	699	761	572
3504	SUI - Classified Managers	249	182	113
3505	SUI - Classified SEIU	15,707	16,101	20,153
3506	SUI - Crafts	614	686	686
3509	SUI - Certificated	38,217	34,874	157,536
3602	Workers Comp - Administrators	94,614	95,548	99,686
3603	Workers Comp - Stationary Engineers	21,928	23,870	14,230
3604	Workers Comp - Classified Managers	7,827	5,707	732
3605	Workers Comp - Classified SEIU	492,709	505,042	477,650
3606	Workers Comp - Crafts	19,269	21,530	19,670
3607	Workers Comp - Governing Board	364	672	603
3609	Workers Comp - Certificated	1,198,106	1,138,714	1,091,726
3652	OPEB	89,976	122,949	127,131
3702	SF Retirement - Administrators	354,134	208,551	281,323
3703	SF Retirement - Stationary Engineer	272,313	218,471	141,544
3704	SF Retirement - Classified Managers	97,907	69,125	18,750
3705	SF Retirement - Classified SEIU	6,776,175	5,819,401	6,066,812
3706	SF Retirement - Crafts	267,367	257,197	246,080
3709	SF Retirement - Certificated	160,033	92,333	208,947
3710	SF Retirement - Students	2,615	3,713	-

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
3909	Other Benefits - Certificated	(1,052)	9,138	-
3991	Other Benefits-Transportation	26,799	17,529	-
	Total Benefits	42,602,053	42,851,303	47,350,206
4000	Budget-Supplies/Materials	-	-	-
4102	Textbooks	587	626	5,623
4103	Other Books	4,420	2,303	13,091
4301	Printing Supplies	215,836	105,068	134,227
4302	Computer Supplies	41,084	12,507	33,938
4303	Other Supplies	1,019,447	1,072,825	1,339,333
4304	Durable Supplies	4,042	4,287	5,595
4305	Instructional Supplies	228,423	164,628	247,498
4306	Food Supplies	-	1,345	-
4402	Uniforms	17,710	40,375	45,287
4405	Paper/Plastic Supplies	221	239	1,156
4888	SUPPLIES EXPENSE RECOVERY	-	-	-
	Total Supplies	1,531,770	1,404,203	1,825,746
5000	Budget-Other Operating Expenses	-	-	-
5110	Guest Lecturer	23,752	28,648	47,328
5120	Computer Consulting	-	4,100	-
5130	Dues and Memberships	236,881	248,811	203,833
5190	Other Consulting	5,233,426	4,547,976	4,247,279
5191	Misc. Personal Services	-	150	43,300
5192	Stipends	-	-	14,400
5193	Honorarium	400	-	-
5202	Conference and Food Services	82,272	46,568	93,549
5210	Travel - Non-Local	163,511	124,691	231,697
5212	Travel - Local	34,278	33,092	82,658
5254	Election	382,987	225,620	385,280
5350	Postage	202,778	242,462	222,601
5410	Insurance	1,142,486	1,323,293	1,158,167
5510	Water/Sewage	541,732	671,175	550,000
5520	Gas/Electricity	1,485,628	1,563,192	1,526,122
5530	Telephone	152,452	181,256	161,253
5560	Housekeeping	424,253	428,182	525,453
5610	Other Property Leases	668,214	656,350	660,023
5620	Property Leases - SFUSD	182,307	25,579	149,557

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
5631	Vehicle Leases	10,328	10,457	22,433
5632	Copier Leases	212,189	188,613	296,515
5633	Other Leases	168,762	214,632	230,785
5640	Maint & Repair - Non-Equipment	1,409,311	1,332,175	1,898,602
5650	Maint & Repair - Equipment	673,203	566,993	809,515
5655	Maint & Repair - Vehicles	9,123	9,729	37,000
5656	Software License Fees	1,246,824	1,362,320	1,210,025
5657	Maint - Hazardous Materials	97,890	104,919	140,000
5658	Maint - Other	4,010	3,601	6,200
5720	Litigation	147,194	50,355	95,500
5721	Judgments/Claims/Settlements	566,532	15,400	559,669
5722	Legal Services	513,419	552,808	700,437
5724	Investigations	3,750	2,500	7,800
5801	Broadcasting	45,329	66,670	57,075
5802	Print Advertising	3,626	1,350	15,190
5803	Other Advertising	550	280	1,500
5804	Community Outreach	1,304	50	-
5805	Student Outreach	720,679	852,395	723,760
5902	Testing Services	80	-	1,200
5903	City Services	18,509	19,025	23,714
5904	Meals for Governing Board	4,943	8,255	4,000
5906	Credit Card Fees	320,248	281,908	300,500
5907	Over/Short	-	167	-
5908	Bank Service Fees	93,236	88,557	136,264
5909	Receivable Write-Off	-	(6,201)	340,798
5910	Other Expenses	103,506	92,055	87,023
5911	Tuition Reimbursement	38,132	33,167	38,699
5912	Fees for Services	185,622	163,910	187,162
5913	Banquet and Other Food Expenses	9,024	27,332	14,887
5914	Governmental Fees, Taxes & Licenses	25,590	21,294	29,000
	Total Services	17,590,269	16,415,861	18,277,754
6204	Hazardous Materials	-	-	-
6302	Books	62,967	118,293	68,725
6304	Databases	-	29,334	61,723
6306	Periodicals	6,300	-	47,275
6308	Video	3,079	2,196	3,141

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
6411	Add-Furniture/Fixtures	33,859	365	26,633
6412	Add-Vehicles	74,218	-	80,000
6413	Add-Computer Equipment	97,139	10,155	160,172
6414	Add-Miscellaneous Equipment	40,042	9,007	27,260
6431	Repl-Furniture/Fixtures	2,951	1,475	-
6432	Repl-Vehicles	8,858	5,497	-
6433	Repl-Computer Equipment	10,323	-	2,000
6434	Repl-Miscellaneous Equipment	1,224	27,257	8,430
6441	Add-Non Cap Custodial Furn/Fix	-	-	700
6443	Add-Non Cap Computer Eqp	174,540	5,848	189,039
6444	Add-Non Cap Custodial Misc Equip	42,619	14,832	55,980
6451	Add-Expendable Furniture/Fixt	4,502	3,657	6,300
6453	Add-Expendable Computer Equip	238,119	133,608	248,816
6454	Add-Expendable Misc Equipment	16,542	8,123	36,302
	Total Equipment	817,281	369,648	1,022,494
7310	Transfer out & Encumbrance Reservations	40,994	2,046,851	-
7320	Transfer out - Restricted	-	3,028,067	200,000
7330	Transfer out - Cafeteria	809,969	-	800,000
7340	Transfer out - Child Development	-	127,170	100,000
7371	Transfer out - OPEB	2,500,000	3,000,000	2,750,000
7380	Transfer out - Financial Aid	248,623	145,428	206,861
7600	Other Payments to/for Students	29,218	27,131	31,057
7901	Unallocated Cost	-	20	21,035
7902	Board Desig Reserv for Contingency	-	3,000,000	-
	Total Transfers	3,628,804	11,374,667	4,108,953
	Total Expenditures	174,087,877	186,075,258	191,753,178
	Total Surplus/(Deficit)	8,261,655	18,522,800	(5,088,923)

** Proposition 30 Education Protection Act allocation will fund instructional salaries and benefits.

Unrestricted General Fund FTE By Location
2016-17 Adopted Budget

Department	Gough	Airpt	Civic Center	CNB	Dwntn	Evans	Fort Mason	John Adams	Mission	Ocean	South-East	Total
Academic Administration	2.0	-	1.5	2.1	3.6	3.3	1.0	6.7	5.8	1,208.6	-	1,234.7
Academic Info Systems & Tech	-	-	-	-	-	-	-	-	-	4.9	-	4.9
Academic/Faculty Senate	-	-	-	-	-	-	-	-	-	1.7	-	1.7
Admissions and Records	-	-	-	-	-	-	-	1.0	1.0	40.4	-	42.4
Agriculture and Natural Resources	-	-	-	-	-	-	-	-	-	10.0	-	10.0
Architecture & Environmental Design	-	-	-	-	-	-	-	-	-	6.2	-	6.2
Biological Sciences	-	-	-	-	-	-	-	-	1.0	32.7	-	33.7
Building Maintenance and Repairs	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Business and Management	-	-	-	2.1	4.0	1.0	-	3.0	2.0	44.2	2.0	58.3
Communications	-	-	-	-	-	-	-	-	2.0	26.7	-	28.7
Computer and Information Science	-	-	-	-	-	-	-	-	-	25.6	1.0	26.6
Consumer Education and Home Econ	-	-	-	-	-	-	-	1.0	-	9.6	-	10.6
Counseling and Guidance	-	-	1.0	1.3	3.0	1.0	-	-	0.5	51.4	-	58.2

Department	Gough	Airpt	Civic Center	CNB	Dwntn	Evans	Fort Mason	John Adams	Mission	Ocean	South-East	Total
Course and Curriculum Development	-	-	-	0.1	1.0	-	-	-	-	9.7	-	10.7
Custodial Services	-	-	-	-	-	-	-	-	-	3.0	-	3.0
DSPS	-	-	-	-	-	-	-	-	-	3.6	-	3.6
Education	-	-	-	-	-	-	-	1.0	-	45.3	-	46.3
Engineering and Related Technology	-	6.0	-	-	-	22.7	-	-	-	12.8	2.0	43.6
EOPS	-	-	-	-	-	-	-	-	-	8.8	-	8.8
Financial Aid Administration	-	-	-	-	-	-	-	-	2.9	18.8	-	21.6
Fine and Applied Arts	-	-	-	-	-	-	2.0	-	4.0	84.0	-	90.0
Fiscal Operations	36.5	-	-	-	0.5	-	-	0.8	-	12.6	-	50.4
Food Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Foreign Language	-	-	-	-	-	-	-	-	-	19.7	1.0	20.7
Grounds Maintenance and Repair	-	-	-	-	-	-	-	-	-	20.4	-	20.4
Health	-	-	-	-	-	-	-	17.4	-	63.4	5.0	85.8
Health Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Human Resources Management	28.0	-	-	-	-	-	-	-	-	2.0	-	30.0

Department	Gough	Airpt	Civic Center	CNB	Dwntn	Evans	Fort Mason	John Adams	Mission	Ocean	South-East	Total
Humanities	4.9	-	10.8	20.3	14.4	-	-	9.7	10.1	106.7	6.0	182.7
Interdisciplinary Studies	1.8	-	1.0	-	-	-	-	7.4	5.7	45.5	7.0	68.3
Job Placement Services	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Learning Center	-	-	-	-	-	-	-	-	1.0	14.8	1.0	16.8
Library	-	-	-	2.0	3.0	-	-	1.2	3.0	48.5	2.0	59.7
Library Science	-	-	-	-	-	-	-	-	-	6.0	-	6.0
Logistical Services	10.0	1.0	4.0	4.0	6.0	3.0	1.0	6.0	9.0	90.0	5.0	139.0
Management Information Services	4.0	-	-	2.0	-	-	-	1.0	1.0	37.8	-	45.8
Mathematics	-	-	-	-	-	-	-	-	-	48.7	-	48.7
Matriculation & Student Assess	-	-	-	2.0	0.3	-	-	-	0.5	1.5	-	4.3
Media	-	-	-	-	-	-	-	-	-	0.3	-	0.3
Misc Student Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Other	-	-	0.6	3.4	2.4	-	-	1.4	2.3	44.1	0.5	54.9
Parking	-	-	-	-	-	-	-	-	-	1.8	-	1.8
Physical Property and Related Acq	-	-	-	-	-	-	-	-	-	1.0	-	1.0

Department	Gough	Airpt	Civic Center	CNB	Dwntn	Evans	Fort Mason	John Adams	Mission	Ocean	South-East	Total
Physical Sciences	-	-	-	-	-	-	-	-	-	48.8	-	48.8
Planning, Policymaking and Coord.	5.0	-	-	-	1.0	-	-	-	-	40.5	-	46.5
Psychology	-	-	-	-	-	-	-	-	-	15.6	1.0	16.6
Public Affairs and Services	-	-	-	-	-	-	-	-	-	24.6	-	24.6
Social Sciences	-	-	-	-	-	-	-	-	-	26.3	0.0	26.3
Staff Development	1.0	-	-	-	-	-	-	-	-	-	-	1.0
Student Personnel Administration	-	-	1.0	2.3	2.0	-	-	3.6	5.4	16.1	1.0	31.5
Veterans Services	-	-	-	-	-	-	-	-	1.0	3.0	-	4.0
Total FTE	93.2	7.0	19.9	41.5	41.2	31.1	4.0	61.2	58.2	2,393.2	34.5	2,785.1

Restricted General Fund Summary

2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	8,029,899	2,806,705	4,168,040
State Revenues	12,193,581	21,361,330	17,545,715
Local Revenues	7,046,435	12,037,186	10,010,410
Transfers	289,617	174,470	200,000
Total Revenues	27,559,532	36,379,691	31,924,165
Expenditures			
Academic Salaries	7,381,935	10,812,658	9,259,936
Classified Salaries	5,801,201	6,701,662	7,713,942
Benefits	3,513,271	4,491,358	4,826,508
Supplies & Materials	1,290,631	1,641,692	3,482,030
Services & Other Operatin	4,094,103	5,170,423	7,061,512
Equipment	1,144,300	1,389,123	2,386,803
Transfers	3,767,743	4,606,556	4,224,879
Total Expenditures	26,993,184	34,813,473	38,955,610
Total Surplus/(Deficit)	566,347	1,566,218	(7,031,445)

Restricted General Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8120	Higher Education Act	1,553,587	635,283	202,259
8130	Workforce Investment Act	155,697	140,328	451,928
8140	TANF-Federal	92,728	84,041	81,816
8150	Student Financial Aid	-	-	-
8170	Vocational/Applied Tech	1,243,425	471,187	480,000
8190	Other Federal Restricted Revenues	3,205,478	1,097,422	2,587,617
8199	Other Federal Revenues	352,858	88,938	364,420
8290	Ca Dept Ed-Fed Pass Thru	1,426,126	289,506	-
	Total Federal Revenues	8,029,899	2,806,705	4,168,040
	Prior YR Corrections-St			
8611A	Apportion	12,928	-	-
8615	Basic Skills	590,210	735,814	730,000
8622	EOPS	1,301,807	1,787,210	1,695,351
8623	DSPS	2,432,543	2,277,620	1,875,599
8624	State CalWorks Allocations	385,691	373,979	373,979
8626	BFAP Apportionment	1,024,024	912,508	217,283
8627	Matriculations	2,532,647	8,945,372	6,691,375
8628	Instructional M&E Allocations	25,494	-	433,203
8629	Other Gen Categorical Allocations	29,472	362,625	342,900
8655	Economic Programs	1,601,521	1,609,383	1,704,234
8656	Other Reimb Categoricals	353,174	342,104	289,000
8681	ST Lottery Proceeds	782,129	560,643	898,321
8699	Other Misc ST Revenues	1,134,868	3,454,072	2,294,470
	Total State Revenues	12,193,581	21,361,330	17,545,715
8821	Cont, Gifts, Endowments	3,020	4,205	5,000
8823	City College Foundation	10,838	8,986	10,000
8824	Foundations Sources	788,378	65,249	56,765
8831	Contract Instructional Serv	2,136,151	2,409,797	2,279,974
8832	SF City Sub-Contracts	1,731,905	1,878,504	42,921
8833	Other Contract Services	561,330	4,546,123	4,358,425
8872	Community Service Classes	1,385	462,404	460,000

Acct	Account Title	2014-15	2015-16	2016-17 Final
		Actuals	Unaudited Actuals	Budget
8876	Health Service Fees-Summary	982,343	970,606	976,475
8881	Parking Fees-Summary	544,016	542,165	543,091
8885	ESLIP	63,749	886,112	890,000
8891	Other Local Revenues	152,688	87,025	217,759
8892	Traffic Fines	70,633	176,011	170,000
	Other Local Revenues	7,046,435	12,037,186	10,010,410
8896	Intra-fund Transfer	-	-	-
8981	Transfer in - General Unrestricted	289,617	174,470	200,000
	Total Transfers	289,617	174,470	200,000
	Total Revenues	27,559,532	36,379,691	31,924,165
Expenditures				
1000	Budget-Certificated Salaries	-	-	-
1120	Faculty-Sch1	818,053	1,187,253	578,039
1210	Administrators	275,088	699,632	1,124,131
1220	Nonteaching-Sch1	1,219,789	1,344,732	2,191,174
1240	Counselors-Sch1	1,694,989	2,661,499	1,881,942
1250	Student Health Personnel	232,346	279,645	449,909
1280	Supervisors	52,993	23,270	-
1320	Faculty-LOA Hourly	-	12,673	8,280
1322	Faculty-Regular Hours	294,322	575,261	361,481
1323	Faculty-Reg Hrs PBL	439,773	1,306,439	240,623
1324	Faculty-Summer/Int Hourly	148,877	29,436	39,453
1325	Faculty-Subs	3,390	10,399	996
1333	Faculty-Reg Hrs OvrlD By Load	45,309	146,266	38,641
1422	Nonteaching-Hourly	1,231,548	1,786,055	1,438,488
1423	Part-time Office Hours	950	-	-
1424	Nonteaching-Sum/Int	17,057	117,154	133,670
1442	Counselors-Hourly	413,642	354,901	358,638
1444	Counselors-Sum/Int	162,927	268,018	405,745
1452	Student Health Persn-Hourly	310,795	793	-
1454	Student Health Persn-Sum/Int	12,471	-	-
1484	Supervisors-Stipends	7,614	9,232	8,727
	Total Academic Salaries	7,381,935	10,812,658	9,259,936

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
2000	Budget-Classified Salaries	-	-	-
2110	Classified-Reg	2,702,841	3,694,467	5,117,806
2210	Instructional Aides-Reg	446,175	468,215	630,538
2330	Classified-NI Temp	665,662	768,022	1,592,269
2333	Classified-Temp Non-Sched Extra Hrs	31,644	-	-
2334	Classified-Sum/Int	627	-	-
2340	Classified - Class 9910 only	273,389	201,683	-
2370	Classified-NI Coll Aide	357,120	621,658	289,405
2374	Classified-Summer Lab Aide	2,408	2,851	-
2375	Classified-NI Coll Aide WK Stdy	1,158,490	864,105	-
2380	Classified-Overtime	47,854	32,595	-
2410	Instructional Aides-Non Reg Temp	114,251	48,044	83,923
2888	P-Share Time	739	22	-
	Total Classified Salaries	5,801,201	6,701,662	7,713,942
3000	Fringe Benefits-Budget Only	-	-	220,715
3102	STRS - Administrators	20,832	58,463	186,959
3109	STRS - Certificated	550,722	975,004	1,065,640
3205	PERS - Classified SEIU	-	-	-
3302	OASDI - Administrators	1,876	3,450	-
3303	OASDI- Stationary Engineers	6	55	-
3305	OASDI - Classified SEIU	237,294	290,739	324,091
3308	OASDI - CalWorks	9,871	8,914	-
3309	OASDI - Certificated	12,115	11,649	9,767
3322	Medicare - Administrators	3,655	8,446	14,960
3323	Medicare - Stationary Engineers	1	13	-
3325	Medicare - Classified SEIU	55,496	68,756	55,275
3328	Medicare - CalWorks	2,309	2,085	-
3329	Medicare - Certificated	93,786	136,314	109,015
3401	Health Plan	22,059	-	-
3402	Health Plan - Administrators	22,245	53,133	58,153
3403	Health Plan - Stationary Engineers	8	60	-
3405	Health Plan - Classified SEIU	490,540	608,854	687,076
3409	Health Plan - Certificated	648,277	798,302	802,698

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
3416	Dental Plan	13,829	-	-
3422	Dental - Administrators	3,959	8,334	17,452
3423	Dental - Stationary Engineers	3	-	-
3425	Dental - Classified SEIU	104,310	152,130	179,210
3429	Dental - Certificated	119,279	155,795	167,919
3432	Life Insurance - Administrators	130	395	980
3435	Life Insurance - Classified SEIU	6,922	8,448	11,372
3439	Life Insurance - Certificated	4,793	6,153	13,139
3452	Prescription - Administrators	-	-	-
3455	Prescription - Classified SEIU	-	-	-
3459	Prescription - Certificated	-	-	-
3502	SUI - Administrators	135	303	492
3505	SUI - Classified SEIU	1,975	2,435	3,847
3506	SUI - Crafts	-	-	-
3509	SUI - Certificated	3,487	4,182	17,410
3602	Workers Comp - Administrators	4,236	9,515	11,458
3603	Workers Comp - Stationary Engineers		2	14
3605	Workers Comp - Classified SEIU	61,942	76,444	31,914
3609	Workers Comp - Certificated	109,394	132,713	103,853
3652	OPEB	10,056	17,180	23,869
3702	SF Retirement - Administrators	8,076	10,898	-
3705	SF Retirement - Classified SEIU	882,477	869,163	687,343
3709	SF Retirement - Certificated	4,563	11,299	21,902
3710	SF Retirement - Students	1,681	37	-
3991	Other Benefits-Transportation	931	1,682	-
	Total Benefits	3,513,271	4,491,358	4,826,508
4000	Budget-Supplies/Materials	23	-	-
4102	Textbooks	150,987	539,437	362,478
4103	Other Books	41,585	30,266	50,885
4211	Cafeteria-COGS (Food)	-	-	1,000
4301	Printing Supplies	43,392	62,275	292,864
4302	Computer Supplies	24,928	85,588	183,755
4303	Other Supplies	224,421	166,079	883,324
4304	Durable Supplies	156,437	14,747	24,545
4305	Instructional Supplies	644,331	731,263	1,658,886

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
4410	Miscellaneous	-	-	-
	Total Supplies	1,290,631	1,641,692	3,482,030
5101	Instructional Service Agreements	107,552	197,867	163,380
5110	Guest Lecturer	7,842	57,617	105,584
5120	Computer Consulting	9,696	13,032	52,701
5130	Dues and Memberships	29,952	46,437	244,343
5131	Participants Cost	126,239	61,161	65,894
5190	Other Consulting	2,755,541	2,915,971	2,742,879
5192	Stipends	-	6,350	3,650
5193	Honorarium	1,525	-	-
5202	Conference and Food Services	56,501	120,514	198,995
5210	Travel - Non-Local	160,488	237,053	593,053
5212	Travel - Local	32,863	68,276	430,915
5350	Postage	11,421	47,651	172,558
5530	Telephone	2,213	1,856	200
5560	Housekeeping	2,286	625	2,702
5610	Other Property Leases	-	-	9,392
5631	Vehicle Leases	-	15,590	29,009
5632	Copier Leases	38,561	45,126	151,657
5633	Other Leases	105,435	120,195	89,000
5640	Maint & Repair - Non- Equipment	9,893	1,278	11,566
5650	Maint & Repair - Equipment	136,425	121,560	450,077
5656	Software License Fees	304,920	703,948	494,715
5657	Maint - Hazardous Materials	-	1,565	20,836
5658	Maint - Other	880	1,210	24,520
5720	Litigation	-	-	-
5801	Broadcasting	-	-	2,000
5802	Print Advertising	26,908	42,146	127,016
5803	Other Advertising	12,292	21,194	119,403
5804	Community Outreach	1,509	870	7,000
5805	Student Outreach	60,810	38,908	217,013
5902	Testing Services	4,045	-	-
5906	Credit Card Fees	5,761	17,928	22,074
5909	Receivable Write-Off	-	92,403	-

5910	Other Expenses	993	43,442	154,871
5912	Fees for Services	51,099	70,786	87,125
			2015-16	
Acct	Account Title	2014-15	Unaudited	2016-17 Final
		Actuals	Actuals	Budget
	Total Services	4,094,103	5,170,423	7,061,512
6102	Site Improvements	-	20,475	-
6201	Planning Costs	15,800	-	-
6202	Construction in Progress	24,408	89,500	-
6203	Project Management	662	-	-
6301	Audio	-	717	83
6302	Books	-	12,049	60,387
6304	Databases	61,723	65,836	111,970
6306	Periodicals	39,991	42,406	94,731
6307	Software	-	-	-
6308	Video	2,145	-	-
6411	Add-Furniture/Fixtures	27,477	1,105	26,300
6412	Add-Vehicles	30,189	-	84,061
6413	Add-Computer Equipment	150,100	101,314	1,167,881
6414	Add-Miscellaneous Equipment	218,222	475,918	361,084
6431	Repl-Furniture/Fixtures	8,208	7,530	-
6433	Repl-Computer Equipment	98,526	15,688	-
6434	Repl-Miscellaneous Equipment	13,996	10,784	22,784
6441	Add-Non Cap Custodial Furn/Fix	20,681	-	-
6442	Add-Non Cap Custodial Vehicles	6,500	-	-
6443	Add-Non Cap Computer Eqp	228,869	163,782	95
6444	Add-Non Cap Custodial Misc Equip	71,249	31,808	30,629
6451	Add-Expendable Furniture/Fixt	-	17,893	20,000
6453	Add-Expendable Computer Equip	100,872	206,943	158,357
6454	Add-Expendable Misc Equipment	24,682	125,376	248,440
	Total Equipment	1,144,300	1,389,123	2,386,803
7000	Budget-Other Outgo	-	-	-
7101	Debt Redemption	-	-	-
7320	Transfer out - General Restricted	164,762	89,810	15,829
7383	Transfer out - Scholarship Trust	177,496	198,924	37,373

7501	Payments to Students	10,530	288,874	29,871
7600	Other Payments to/for Students	591,337	1,390,502	1,583,202
7702	Subrecipient Cost	2,210,928	2,347,549	2,233,138
7850	F & A Cost	607,690	281,461	301,566
			2015-16	
Acct	Account Title	2014-15	Unaudited	2016-17 Final
		Actuals	Actuals	Budget
	Total Transfers	3,767,743	4,606,556	4,224,879
	Total Expenditures	26,993,184	34,813,473	38,955,610
	Total Surplus/(Deficit)	566,347	1,566,218	(7,031,445)

**Restricted General Fund FTE By Location
2016-17 Adopted Budget**

Department	Gough	Airport	Civic Center	CNB	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Academic Administration	-	-	-	-	-	-	-	-	-	0.7	-	0.7
Auxiliary Classes	-	-	-	-	3.5	-	-	-	-	6.4	-	9.9
Biological Sciences	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Business and Management	-	-	-	-	1.0	-	-	-	-	1.2	-	2.2
Calworks	-	-	-	-	-	-	-	-	1.0	22.5	-	23.5
Career Guidance	-	-	-	-	-	-	-	-	-	1.3	-	1.3
Communications	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Community Relations	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Community Service Classes	-	-	-	-	-	-	2.1	-	-	-	-	2.1
Community Use of Facilities	-	-	-	-	-	-	-	-	-	0.5	-	0.5
Computer and Information Science	-	-	-	-	-	-	-	-	-	9.6	-	9.6
Consumer Education and Home Econ	-	-	-	-	-	-	-	-	-	4.1	-	4.1
Course and Curriculum Development	1.0	1.0	-	-	-	-	-	-	1.0	16.8	-	19.8
DSPS	-	-	-	-	-	-	-	2.3	-	26.3	-	28.6
Economic Development	-	1.0	0.1	-	-	2.4	-	-	0.5	26.6	-	30.7
Education	-	-	-	-	-	-	-	-	1.0	11.7	-	12.7
Engineering and Related Technology	-	-	-	-	-	-	-	-	-	11.4	-	11.4
EOPS	-	-	-	-	-	-	-	-	-	12.7	-	12.7
Factory Learning Center	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Financial Aid Administration	-	-	-	-	-	-	-	-	1.2	11.9	-	13.0
Fine and Applied Arts	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Fiscal Operations	-	-	-	-	-	-	-	-	-	0.4	-	0.4
Foreign Language	-	-	-	-	-	-	-	-	-	0.6	-	0.6
Health	-	-	-	-	-	-	-	-	-	17.2	-	17.2
Health Services	-	-	-	-	-	-	-	-	-	15.3	-	15.3
Humanities	0.7	-	-	-	-	-	-	-	-	13.9	0.5	15.1
Interdisciplinary Studies	6.5	-	0.1	2.2	0.1	2.7	-	1.3	0.3	24.0	-	37.1
Job Placement Services	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Learning Center	-	-	-	-	-	-	-	-	-	5.6	-	5.6
Mathematics	-	-	-	-	-	-	-	-	-	3.6	-	3.6
Matriculation & Student Assess	-	-	2.0	1.0	1.7	-	-	2.2	1.0	116.5	-	124.3
Media	-	-	-	-	-	-	-	-	-	1.9	-	1.9
Other	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Other Auxiliary Operations	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Other Community Svcs & Eco Dev	-	-	-	-	-	-	-	-	-	0.6	-	0.6
Other Inst Support Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Other Student Counseling & Guidance	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Parking	-	-	-	-	-	-	-	-	-	4.1	-	4.1
Physical Property and Related Acq	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Planning, Policymaking and Coord.	-	-	-	-	-	-	-	-	-	15.6	-	15.6
Public Affairs and Services	-	-	-	-	-	-	-	-	-	13.8	-	13.8
Staff Development	-	-	-	-	-	-	-	-	-	4.7	-	4.7
Staff Diversity	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Student Personnel Administration	-	-	-	-	-	-	-	-	-	0.5	-	0.5
Total FTE	8.2	2.0	2.2	3.2	6.3	5.1	2.1	5.8	5.9	419.8	0.5	461.1

Departmental Fund Summary			
2016-17 Adopted Budget			
Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	7,047	8,190	10,000
State Revenues	-	-	-
Local Revenues	770,716	782,424	764,960
Transfers	-	-	-
Total Revenues	777,763	790,614	774,960
Expenditures			
Academic Salaries	1,804	-	-
Classified Salaries	1,589	-	-
Benefits	1,040	104	16,225
Supplies & Materials	285,069	271,506	3,614
Services & Other Operatin	426,482	447,390	-
Equipment	41,829	83,918	-
Transfers	4,400	11,737	1,909,442
Total Expenditures	762,214	814,654	1,929,281
Total Surplus/(Deficit)	15,549	(24,040)	(1,154,321)

Departmental Fund Detail

2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8160	Veterans Education	7,047	8,190	10,000
	Total Federal Revenues	7,047	8,190	10,000
8821	Cont, Gifts, Endowments	-	7,700	-
8823	City College Foundation	12,113	400	20,781
8824	Foundations Sources	1,000	9,500	-
8826	Other Non-Profit Contributions	83,086	54,366	72,480
8833	Other Contract Services	14,523	13,085	21,761
8841	General Sales	32,676	48,027	35,757
8861	Interest/Invest Inc	24	33	12
8879	Student Records	18,775	20,770	20,443
8889	Other Student Fees	55,788	60,009	60,733
8986	Transfer in - Bookstore Auxiliary	77,000	100,000	77,000
8893A	Duplicate Diploma Fees	680	640	-
8893D	Athletic Activities	79,974	84,361	64,615
8893E	Coffee Cart Income	8,625	7,650	8,310
8893F	Copiers	5,983	3,709	7,616
8893G	Fundraising	73,866	73,275	73,397
8893H	Membership Fees	250	160	305
8893I	Miscellaneous Income	137,653	149,965	142,077
8893J	Mobile Catering	17,550	-	-
8893P	Materials Fee	1,415	10,495	3,923
8893S	Library Collection - COTOP	5,398	5,089	3,923
8893T	Library Fines/Lost Books	17,702	18,293	18,217
8893V	Transcript Fees	92,396	89,715	98,063
8893Z	Jazzland Commissions	34,239	25,184	35,547
	Total Local Revenues	770,716	782,424	764,960
	Total Revenues	777,763	790,614	774,960
Expenditures				
1220	Nonteaching-Sch1	(307)	-	-

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
1325	Faculty-Subs	2,112	-	-
	Total Academic Salaries	1,804	-	-
2330	Classified-NI Temp	202	-	-
2380	Classified-Overtime	1,387	-	-
	Total Classified Salaries	1,589	-	-
3109	STRS - Certificated	301	44	-
3305	OASDI - Classified SEIU	96	-	-
3325	Medicare - Classified SEIU	22	-	-
3329	Medicare - Certificated	52	6	-
3405	Health Plan - Classified SEIU	167	-	-
3409	Health Plan - Certificated	243	36	16,225
3425	Dental - Classified SEIU	15	-	-
3429	Dental - Certificated	51	10	-
3435	Life Insurance - Classified SEIU	1	-	-
3439	Life Insurance - Certificated	3	1	-
3505	SUI - Classified SEIU	1	-	-
3509	SUI - Certificated	2	0	-
3605	Workers Comp - Classified SEIU	25	-	-
3609	Workers Comp - Certificated	57	7	-
3652	OPEB	4	-	-
	Total Benefits	1,040	104	16,225
4102	Textbooks	108	88	-
4103	Other Books	11,203	6,757	-
4301	Printing Supplies	58,077	49,008	-
4302	Computer Supplies	3,962	220	-
4303	Other Supplies	123,921	103,549	3,614
4305	Instructional Supplies	67,619	86,750	-
4402	Uniforms	24,897	31,353	-
4405	Paper/Plastic Supplies	367	183	-
4888	SUPPLIES EXPENSE RECOVERY	(5,084)	(6,402)	-
	Total Supplies	285,069	271,506	3,614
5110	Guest Lecturer	9,760	600	-
5130	Dues and Memberships	7,158	4,855	-
5202	Conference and Food Services	614	-	-

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
5210	Travel - Non-Local	81,154	106,844	-
5212	Travel - Local	498	3,419	-
5350	Postage	43,201	19,142	-
5610	Other Property Leases	7,506	8,048	-
5632	Copier Leases	69,593	75,307	-
5633	Other Leases	16,073	30,176	-
5640	Maint & Repair - Non-Equipment	715	-	-
5650	Maint & Repair - Equipment	13,647	22,715	-
5655	Maint & Repair - Vehicles	11,018	8,745	-
5656	Software License Fees	13,959	4,278	-
5657	Maint - Hazardous Materials	579	-	-
5658	Maint - Other	4,394	4,394	-
5801	Broadcasting	46	-	-
5802	Print Advertising	9,298	12,545	-
5803	Other Advertising	(306)	184	-
5804	Community Outreach	6,201	8,549	-
5805	Student Outreach	10,589	14,529	-
5888	SERVICES EXPENSE RECOVERY	(17,444)	(18,404)	-
5906	Credit Card Fees	505	474	-
5908	Bank Service Fees	15	-	-
5910	Other Expenses	24,991	34,281	-
5912	Fees for Services	112,409	106,609	-
5913	Banquet and Other Food Expenses	309	101	-
	Total Services	426,482	447,390	-
6102	Site Improvements	5,625	53,930	-
6203	Project Management	288	-	-
6302	Books	15,138	3,668	-
6304	Databases	640	-	-
6306	Periodicals	2,813	2,222	-
6307	Software	960	-	-
6414	Add-Miscellaneous Equipment	-	10,800	-
6433	Repl-Computer Equipment	1,089	-	-
6443	Add-Non Cap Computer Eqp	2,517	2,782	-
6444	Add-Non Cap Custodial Misc Equip	4,646	-	-

6453	Add-Expendable Computer Equip	3,975	6,405	-
			2015-16	
Acct	Account Title	2014-15	Unaudited	2016-17 Final
		Actuals	Actuals	Budget
	Total Equipment	41,829	83,918	-
7310	Transfer out - General Unrestricted	718	5,209	-
7320	Transfer out - General Restricted	500	-	-
7383	Transfer out - Scholarship Trust	1,000	3,000	-
7501	Payments to Students	1,562	3,228	-
7600	Other Payments to/for Students	620	300	-
7901	Unallocated Cost	-	-	1,909,442
	Total Transfers	4,400	11,737	1,909,442
	Total Expenditures	762,214	814,654	1,929,281
	Total Surplus/(Deficit)	15,549	(24,040)	(1,154,321)

Child Development Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	928,335	470,554	509,445
State Revenues	304,665	235,842	726,594
Local Revenues	548,964	585,584	858,755
Transfers	85,281	128,702	157,408
Total Revenues	1,867,244	1,420,683	2,252,202
Expenditures			
Academic Salaries	170,516	49,708	174,320
Classified Salaries	990,956	968,842	1,237,097
Benefits	606,429	519,556	706,164
Supplies & Materials	36,042	27,137	34,535
Services & Other Operatin	6,423	130,720	10,885
Equipment	-	-	600
Transfers	3,969	1,532	36,000
Total Expenditures	1,814,334	1,697,494	2,199,600
Total Surplus/(Deficit)	52,909	(276,811)	52,602

Child Development Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8130	Workforce Investment Act	-	-	-
8290	Ca Dept Ed-Fed Pass Thru	928,335	470,554	509,445
	Total Federal Revenues	928,335	470,554	509,445
8510	CDE-Appportionment	83,307	51,238	135,912
8530	General CDE Revenues	23,048	75,443	105,583
8699	Other Misc ST Revenues	198,309	109,161	485,098
	Total State Revenues	304,665	235,842	726,594
8821	Cont, Gifts, Endowments	477,925	501,843	814,045
8824	Foundations Sources	13,676	15,470	-
8832	SF City Sub-Contracts	42,434	63,048	44,710
	Child Development			
8871	Services	14,930	1,816	-
8891	Other Local Revenues	-	3,408	-
	Total Local Revenues	548,964	585,584	858,755
	Transfer in - General			
8981	Unrestricted	58,826	127,170	100,000
	Transfer in - Child			
8984	Development	26,455	-	-
	Transfer in - Scholarship			
8991	Trust	-	-	-
8950	F & A Recoveries	-	1,532	57,408
	Total Transfers	85,281	128,702	157,408
	Total Revenues	1,867,244	1,420,683	2,252,202
Expenditures				
1000	Budget-Certificated Salaries	-	-	-
1220	Nonteaching-Sch1	165,623	48,914	171,320
1422	Nonteaching-Hourly	4,893	794	3,000
	Total Academic Salaries	170,516	49,708	174,320
2000	Budget-Classified Salaries	-	-	-
2110	Classified-Reg	675,911	726,944	318,816

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
2210	Instructional Aides-Reg	-	-	782,462
2330	Classified-NI Temp	292,246	231,713	135,819
2370	Classified-NI Coll Aide	22,127	10,184	-
2380	Classified-Overtime	671	-	-
	Total Classified Salaries	990,956	968,842	1,237,097
3000	Fringe Benefits-Budget Only	-	-	-
3109	STRS - Certificated	15,054	5,233	34,666
3305	OASDI - Classified SEIU	58,242	57,807	95,599
3309	OASDI - Certificated	-	-	10
3325	Medicare - Classified SEIU	13,621	13,519	15,298
3329	Medicare - Certificated	2,437	715	1,694
3401	Health Plan	3,159	-	-
3405	Health Plan - Classified SEIU	201,048	191,973	198,705
3409	Health Plan - Certificated	16,215	4,556	95,777
3416	Dental Plan	7,503	-	-
3425	Dental - Classified SEIU	36,137	45,922	52,013
3429	Dental - Certificated	2,913	1,070	3,647
3435	Life Insurance - Classified SEIU	2,311	2,063	3,243
3439	Life Insurance - Certificated	170	51	230
3455	Prescription - Classified SEIU	-	-	-
3505	SUI - Classified SEIU	480	478	1,122
3509	SUI - Certificated	85	25	93
3605	Workers Comp - Classified SEIU	15,040	14,993	7,831
3609	Workers Comp - Certificated	2,678	780	622
3652	OPEB	2,397	2,475	4,034
3705	SF Retirement - Classified SEIU	226,937	177,895	191,557
3709	SF Retirement - Certificated	-	-	22
	Total Benefits	606,429	519,556	706,164
4000	Budget-Supplies/Materials	-	-	-
4103	Other Books	-	-	3,100

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
4303	Other Supplies	11,138	8,948	14,400
4305	Instructional Supplies	5,968	3,115	4,855
4306	Food Supplies	18,935	15,073	12,180
	Total Supplies	36,042	27,137	34,535
5000	Budget-Other Operating Expenses	-	-	-
5130	Dues and Memberships	645	55	925
5212	Travel - Local	-	-	-
5350	Postage	29	-	-
5540	Other utilities	3,608	-	7,230
5640	Maint & Repair - Non- Equipment	-	-	500
5650	Maint & Repair - Equipment	1,331	931	2,039
5656	Software License Fees		1,809	191
5909	Receivable Write-Off		127,925	-
5910	Other Expenses	810	-	-
5914	Governmental Fees, Taxes & Licenses			-
	Total Services	6,423	130,720	10,885
6303	CD ROM	-	-	-
6414	Add-Miscellaneous Equipment	-	-	600
	Total Equipment	-	-	600
7501	Payments to Students	-	-	30,000
7850	F & A Cost	3,969	1,532	-
7901	Unallocated Cost	-	-	6,000
	Total Transfers	3,969	1,532	36,000
	Total Expenditures	1,814,334	1,697,494	2,199,600
	Total Surplus/(Deficit)	52,909	(276,811)	52,602

Cafeteria Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Local Revenues	588,189	551,936	519,495
Transfers	751,143	-	800,000
Total Revenues	1,339,332	551,936	1,319,495
Expenditures			
Classified Salaries	403,514	443,557	462,381
Benefits	222,589	226,261	236,230
Supplies & Materials	576,605	544,760	893,248
Services & Other Operating	127,926	84,450	220,052
Equipment	8,430	34,504	12,000
Transfers		473	
Total Expenditures	1,339,063	1,334,005	1,823,912
Total Surplus/(Deficit)	269	(782,069)	(504,417)

Cafeteria Fund Summary

2016-17 Tentative Budget

Description	2014-15 Actuals	2015-16 Working Budget	2016-17 Tentative Budget
Revenues			
Local Revenues	588,189	700,000	519,496
Transfers	751,143	-	475,000
Total Revenues	1,339,332	700,000	994,496
Expenditures			
Classified Salaries	403,514	307,751	294,846
Benefits	222,589	208,794	220,112
Supplies & Materials	576,605	1,163,521	893,248
Services & Other Operating	127,926	252,552	220,052
Equipment	8,430	49,412	12,000
Total Expenditures	1,339,063	1,982,030	1,640,259
Total Surplus/(Deficit)	269	(1,282,030)	(645,763)

Cafeteria Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8848	CAFE-Food Sales	535,752	501,809	468,986
8848A	Retail Sales	3,969	3,847	3,972
8849	CAFE-Beverage Sales	48,334	46,239	46,281
8849A	CAFE-Over rings	134	42	256
	Total Local Revenues	588,189	551,936	519,495
8981	Transfer in - General Unrestricted	751,143	-	800,000
	Total Transfers	751,143	-	800,000
	Total Revenues	1,339,332	551,936	1,319,495
2110	Classified-Reg	89,341	92,771	91,706
2390	Classified-NI Cafeteria	314,173	350,786	370,675
	Total Classified Salaries	403,514	443,557	462,381
3305	OASDI - Classified SEIU	24,343	26,770	27,482
3325	Medicare - Classified SEIU	5,693	6,261	7,171
3405	Health Plan - Classified SEIU	66,602	80,919	82,094
3416	Dental Plan	2,032	-	-
3425	Dental - Classified SEIU	12,336	17,125	20,896
3435	Life Insurance - Classified SEIU	763	816	1,303
3505	SUI - Classified SEIU	202	219	450
3605	Workers Comp - Classified SEIU	6,329	6,879	4,791
3652	OPEB	1,009	1,097	1,250
3705	SF Retirement - Classified SEIU	103,281	86,175	90,794
	Total Benefits	222,589	226,261	236,230
4211	Cafeteria-COGS (Food)	385,975	276,617	610,475
4212	Cafeteria-COGS (Beverage)	16,907	15,646	30,075
4301	Printing Supplies	71	223	1,000
4302	Computer Supplies	-	400	1,000

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
4303	Other Supplies	22,691	38,142	31,000
4305	Instructional Supplies	71,527	140,669	115,700
4402	Uniforms	125	2,826	1,000
4403	Tableware/Linen	16,199	15,977	23,179
4405	Paper/Plastic Supplies	45,865	40,715	49,319
4406	Cleaning Supplies	17,246	13,544	30,500
	Total Supplies	576,605	544,760	893,248
5130	Dues and Memberships	2,256	1,704	3,500
5190	Other Consulting	-	-	-
5632	Copier Leases	1,351	2,702	452
5633	Other Leases	-	-	-
5650	Maint & Repair - Equipment	116,440	69,514	206,600
5656	Software License Fees	-	-	-
5906	Credit Card Fees	7,177	10,853	9,500
5907	Over/Short	702	(147)	-
5912	Fees for Services	-	(176)	-
	Total Services	127,926	84,450	220,052
6413	Add-Computer Equipment	3,731	2,763	7,000
6414	Add-Miscellaneous Equipment	-	27,628	-
6431	Repl-Furniture/Fixtures	1,485	2,912	5,000
6441	Add-Non Cap Custodial Furn/Fix	2,581	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	632	-	-
6454	Add-Expendable Misc Equipment	-	1,201	-
	Total Equipment	8,430	34,504	12,000
7600	Payments to Students		473	-
	Total Transfers	-	473	-
	Total Expenditures	1,339,063.3	1,334,005.4	1,823,911.7
	Total Surplus/(Deficit)	269	(782,069)	(504,417)

Special Revenue (Parcel Tax) Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Local Revenues	14,938,396	14,706,661	14,938,396
Total Revenues	14,938,396	14,706,661	14,938,396
Expenditures			
Academic Salaries	2,966,502	5,245,701	5,922,924
Classified Salaries	8,248,144	4,914,151	4,730,609
Benefits	-	1,160,739	1,415,691
Services & Other Operating	18,170	7,318	924
Equipment	-	1,160,239	1,337,626
Transfers	-	1,000,000	2,000,000
Total Expenditures	11,232,815	13,488,148	15,407,773
Total Surplus/(Deficit)	3,705,581	1,218,513	(469,377)

Special Revenue (Parcel Tax) Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8819B	Prop A-City College Parcel Tax	14,938,396	14,706,661	14,938,396
	Total Local Revenues	14,938,396	14,706,661	14,938,396
	Total Revenues	14,938,396	14,706,661	14,938,396
Expenditures				
1230	Librarians-Sch1	1,488,218	1,157,498	1,488,218
1240	Counselors-Sch1	1,478,284	1,186,858	1,478,284
1323	Faculty-Reg Hrs PBL	-	1,056,422	1,056,422
1324	Faculty-Summer/Int Hourly	-	379,681	1,900,000
1325	Faculty-Subs	-	628	-
1333	Faculty-Reg Hrs Ovrl'd By Load	-	716,849	-
1422	Nonteaching-Hourly	-	747,766	-
	Total Academic Salaries	2,966,502	5,245,701	5,922,924
2110	Classified-Reg	8,248,144	4,749,274	4,730,609
2210	Instructional Aides-Reg	-	24,126	-
2330	Classified-NI Temp	-	113,740	-
2390	Classified-NI Cafeteria	-	24,280	-

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
2410	Instructional Aides-Non Reg Temp	-	2,732	-
	Total Classified Salaries	8,248,144	4,914,151	4,730,609
3109	STRS - Certificated	-	596,265	745,104
3305	OASDI - Classified SEIU	-	37,585	36,181
3309	OASDI - Certificated	-	11,582	57,959
3325	Medicare - Classified SEIU	-	8,850	8,520
3329	Medicare - Certificated	-	70,082	79,129
3407	Health Plan - Governing Board	-	4,720	4,544
3409	Health Plan - Certificated	-	282,746	319,249
3429	Dental - Certificated	-	64,341	72,648
3439	Life Insurance - Certificated	-	2,565	2,896
3509	SUI - Certificated	-	1,679	1,896
3602	Workers Comp - Administrators	-	1,176	-
3609	Workers Comp - Certificated	-	52,707	59,511
3709	SF Retirement - Certificated	-	24,847	28,055
3913	SUSP-Other Benefits	-	2	-
3991	Other Benefits-Transportation	-	1,592	-
	Total Benefits	-	1,160,739	1,415,691
5190	Other Consulting	18,170	7,318	924
	Total Services	18,170	7,318	924
6412	Add-Vehicles	-	56,198	-

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
6413	Add-Computer Equipment	-	185,703	1,337,626
6432	Repl-Vehicles	-	17,655	-
6433	Repl-Computer Equipment	-	140,945	-
6434	Repl-Miscellaneous Equipment	-	137,908	-
6443	Add-Non Cap Computer Eq	-	119,627	-
6444	Add-Non Cap Custodial Misc Equip	-	4,528	-
6451	Add-Expendable Furniture/Fixt	-	1,575	-
6453	Add-Expendable Computer Equip	-	195,823	-
6454	Add-Expendable Misc Equipment	-	223,916	-
	Total Equipment	-	1,160,239	1,337,626
7371	Transfer out - OPEB	-	1,000,000	2,000,000
	Total Transfers	-	1,000,000	2,000,000
	Total Expenditures	11,232,815	13,488,148	15,407,773
	Total Surplus/(Deficit)	3,705,581	1,218,513	(469,377)

Capital Outlay Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
State Revenues	4,180,514	3,027,328	1,553,621
Local Revenues	375,031	971,680	924,112
Transfers In	-	1,500,000	-
Total Revenues	4,555,545	5,499,008	2,477,733
Expenditures			
Classified Salaries	-	21,626	-
Benefits	-	4,244	-
Supplies & Materials	-	21,299	-
Services & Other Operatir	202,863	902,990	1,434,288
Equipment	639,165	3,717,298	6,360,852
Total Expenditures	842,028	4,667,457	7,795,139
Total Surplus/(Deficit)	3,713,517	831,552	(5,317,406)

Capital Outlay Fund Detail

2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8699	Other Misc ST Revenues	4,180,514	3,027,328	1,553,621
	Total State Revenues	4,180,514	3,027,328	1,553,621
8818	Redevelopment AB 1290	-	558,590	560,000
8851	Rentals/Leases	5,424	-	-
8886	Non-Resident Tuition Capital Outlay	297,612	295,190	296,625
8886 A	Exempt Non-Res Tuition Cap Out	71,995	64,386	64,057
8886B	Exempt NRT Cap Out PY SB 150	-	1,365	1,365
8886E	Cap. Outlay Fee PY	-	2,149	2,065
8891	Other Local Revenue	-	50,000	-
	Total Local Revenues	375,031	971,680	924,112
8981	Transfer in - General Unrestricted	-	-	1,500,000
	Total Transfers	-	1,500,000	-
	Total Revenues	4,555,545	5,499,008	2,477,733
Expenditures				
2380	Classified-Overtime	-	21,626	-
	Total Classified Salaries	-	21,626	-
3303	OASDI- Stationary Engineers	-	174	-
3305	OASDI - Classified SEIU	-	928	-

3306	OASDI - Crafts	-	212	-
	Medicare - Stationary Engineers			
3323		-	41	-
Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
3325	Medicare - Classified SEIU	-	217	-
3326	Medicare - Crafts	-	49	-
3403	Health Plan - Stationary Engineers	-	126	-
3405	Health Plan - Classified SEIU	-	1,458	-
3406	Health Plan - Crafts	-	157	-
3423	Dental - Stationary Engineers	-	82	-
3425	Dental - Classified SEIU	-	270	-
3426	Dental - Crafts	-	52	-
3433	Life Insurance - Stationary Enginee	-	3	-
3435	Life Insurance - Classified SEIU	-	21	-
3436	Life Insurance - Crafts	-	4	-
3503	SUI - Stationary Engineers	-	1	-
3505	SUI - Classified SEIU	-	8	-
3506	SUI - Crafts	-	2	-
3603	Workers Comp - Stationary Engineers	-	45	-
3605	Workers Comp - Classified SEIU	-	240	-
3606	Workers Comp - Crafts	-	54	-
3652	OPEB	-	99	-
	Total Benefits	-	4,244	-

4301	Printing Supplies	-	19,390	-
4303	Other Supplies	-	656	-
Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
	Total Supplies	-	21,299	-
5190	Other Consulting	62,158	20,545	82,346
5610	Other Prop Leases	-	-	875,552
5633	Other Leases	59,151	172,845	295,753
5640	Maint & Repair - Non- Equipment	-	505,712	65,637
5722	Legal Services	81,555	193,577	100,000
5912	Fees for Services	-	10,311	15,000
	Total Services	202,863	902,990	1,434,288
6102	Site Improvements	221,138	-	250,841
6201	Planning Costs	87,083	357,768	1,996,213
6202	Construction in Progress	294,479	1,075,860	4,075,792
6203	Project Management	19,754	75,214	38,007
6204P	Planning Hazard Materials	-	2,362	-
6411	Add-Furniture/Fixtures	-	41,471	-
6431	Repl-Furniture/Fixtures	16,712	-	-
6434	Repl-Miscellaneous Equipment	-	-	-
6443	Add-Non Cap Computer Eqp	-	155,005	-
6444	Add-Non Cap Custodial Misc Equip	-	18,077	-
6451	Add-Expendable Furniture/Fixt	-	-	-

6453	Add-Expendable Computer Equip	-	1,035,177	-
6454	Add-Expendable Misc Equipment	-	956,364	-
	Total Equipment	639,165	3,717,298	6,360,852
	Total Expenditures	842,028	4,667,457	7,795,139
	Total Surplus/(Deficit)	3,713,517	831,552	(5,317,406)

1995 Bond Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	-	-	-
Transfers	-	-	-
Total Revenues	-	-	-
Expenditures			
Classified Salaries	18,668	-	-
Benefits	8,028	-	-
Services & Other Operatin	276,175	148,596	100,000
Equipment	3,469	-	2,311,654
Total Expenditures	306,341	148,596	2,411,654
Total Surplus/(Deficit)	(306,341)	(148,596)	(2,411,654)

1995 Bond Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
2110	Classified-Reg	18,668	-	-
	Total Classified Salaries	18,668	-	-
3305	OASDI - Classified SEIU	1,145	-	-
3325	Medicare - Classified SEIU	268	-	-
3405	Health Plan - Classified SEIU	1,486	-	-
3425	Dental - Classified SEIU	415	-	-
3435	Life Insurance - Classified SEIU	24	-	-
3505	SUI - Classified SEIU	9	-	-
3605	Workers Comp - Classified SEIU 293		-	-
3652	OPEB	47	-	-
3705	SF Retirement - Classified SEIU	4,342	-	-
	Total Benefits	8,028	-	-
5722	Legal Services	276,175	148,596	100,000
	Total Services	276,175	148,596	100,000
6101	Sites (Planning)	-	-	1,141,561
6201	Planning Costs	32	-	1,106,553
6203	Project Management	3,438	-	63,540
	Total Equipment	3,469	-	2,311,654
	Total Expenditures	306,341	148,596	2,411,654
	Total Surplus/(Deficit)	(306,341)	(148,596)	(2,411,654)

**2001 Bond Fund Summary
2016-17 Adopted Budget**

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	75,945	53,525	48,885
Transfers	-	-	-
Total Revenues	75,945	53,525	48,885
Expenditures			
Services & Other Operating	1,653	-	-
Equipment	938	-	-
Total Expenditures	2,591	-	-
Total Surplus/(Deficit)	73,354	53,525	48,885

2001 Bond Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8861	Interest/Invest Inc	75,945	53,525	48,885
	Total Local Revenues	75,945	53,525	48,885
	Total Revenues	75,945	53,525	48,885
Expenditures				
5190	Other Consulting	1,653	-	-
	Total Services	1,653	-	-
6203	Project Management	938	-	-
	Total Equipment	938	-	-
	Total Expenditures	2,591	-	-
	Total Surplus/(Deficit)	73,354	53,525	48,885

2005 Bond Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Local Revenues	354,276	256,400	264,676
Total Revenues	354,276	256,400	264,676
Expenditures			
Classified Salaries	59,861	6,973	59,096
Benefits	25,838	2,604	42,115
Services & Other Operatin	139,595	1,197,059	152,130
Equipment	834,267	2,498,194	4,044,543
Total Expenditures	1,059,561	3,704,829	4,297,883
Total Surplus/(Deficit)	(705,285)	(3,448,429)	(4,033,207)

2005 Bond Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8861	Interest/Invest Inc	354,276	256,400	264,676
8897	GEO Bond Revenue	-	-	-
	Total Local Revenues	354,276	256,400	264,676
	Total Revenues	354,276	256,400	264,676
Expenditures				
2000	Budget-Classified Salaries	-	-	-
2110	Classified-Reg	59,861	6,525	54,727
2210	Instructional Aides-Reg	-	-	4,369
2380	Classified-OT	-	448	-
	Total Classified Salaries	59,861	6,973	59,096
	OASDI- Stationary			
3303	Engineers	-	28	-
3305	OASDI - Classified SEIU	3,630	396	8,242
	Medicare - Stationary			
3323	Engineers	-	6	-
3325	Medicare - Classified SEIU	849	93	1,085
	Health Plan - Stationary			
3403	Engineers		30	-
	Health Plan - Classified			
3405	SEIU	4,977	537	14,337
3425	Dental - Classified SEIU	1,277	15	3,777
	Life Insurance - Classified			
3435	SEIU	63	1	236
3505	SUI - Classified SEIU	30	3	81
3603	Workers Comp - Stationary	-	7	-
	Workers Comp - Classified			
3605	SEIU	939	102	529
3652	OPEB	150	126	271
	SF Retirement - Classified			
3705	SEIU	13,924	1,259	13,556
	Total Benefits	25,838	2,604	42,115

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
5190	Other Consulting	40,717	57,610	149,130
5212	Travel - Local	110	-	-
5610	Other Property Leases	-	566,700	-
5640	Maint & Repair - Non-Equipment	-	99,842	-
5650	Maint & Repair - Equipment	-	381	-
5722	Legal Services	95,769	472,051	-
5912	Fees for Services	3,000	475	3,000
	Total Services	139,595	1,197,059	152,130
6201	Planning Costs	143,906	724,923	352,563
6202	Construction in Progress	385,763	1,066,791	1,533,322
6203	Project Management	65,138	606,155	604,169
6204	Hazardous Materials Management Hazard	-	-	3,357
6204M	Materials	-	-	25,000
6307	Software	-	-	96,373
6411	Add-Furniture/Fixtures	-	-	188,723
6413	Add-Computer Equipment	-	-	159,199
6414	Add-Miscellaneous Equipment	8,111	-	25,344
6441	Add-Non Cap Custodial Furn/Fix	-	-	30,000
6443	Add-Non Cap Computer Eq	-	5,467	2,811
6444	Add-Non Cap Custodial Misc Equip	-	-	50,000
6451	Add-Expendable Furniture/Fixt	101,159	-	94,120
6453	Add-Expendable Computer Equip	109,729	-	79,000
6454	Add-Expendable Misc Equipment	20,461	94,858	800,561
	Total Equipment	834,267	2,498,194	4,044,543
	Total Expenditures	1,059,561	3,704,829	4,297,883
	Total Surplus/(deficit)	(705,285)	(3,448,429)	(4,033,207)

Self Insurance Fund Summary

2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	1,773,594	355,327	27,858
Transfers	500,000	5,500,000	4,750,000
Total Revenues	2,273,594	5,855,327	4,777,858
Expenditures			
Academic Salaries	-	-	-
Classified Salaries	-	17,486	67,403
Benefits	-	7,823	26,282
Supplies & Materials	-	15,134	21,390
Services & Other Operatir	1,246,475	814,177	1,238,610
Equipment	-	-	-
Transfers	-	5,557,562	2,750,000
Total Expenditures	1,246,475	6,412,180	4,103,685
Total Surplus/(Deficit)	1,027,119	(556,853)	674,173

Self-Insurance Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8861	Interest/Invest Inc	27,687	9,357	10,922
8891	Other Local Revenues	1,745,907	345,970	16,936
	Total Local Revenues	1,773,594	355,327	27,858
8981	Transfer in - General Unrestricted	-	4,500,000	2,750,000
8987	Transfer in - Self-Insurance	500,000	-	-
8996	Transfer in - Special Revenue	-	1,000,000	2,000,000
	Total Transfers	500,000	5,500,000	4,750,000
	Total Revenues	2,273,594	5,855,327	4,777,858
Expenditures				
2110	Classified-Reg	-	17,236	67,403
2380	Classified-Overtime	-	249	-
	Total Classified Salaries	-	17,486	67,403
3109	STRS - Certificated	-	-	-
3305	OASDI - Classified SEIU	-	1,063	4,027
3325	Medicare - Classified SEIU	-	249	942
3405	Health Plan - Classified SEIU	-	1,790	6,136
3425	Dental - Classified SEIU	-	435	1,742

Student Financial Aid Fund Summary
2016-17 Adopted Budget

Description	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
Revenues			
Federal Revenue	25,839,651	20,397,053	25,902,028
State Revenues	1,143,002	1,136,115	1,500,000
Local Revenues	51,514	36,130	-
Transfers	-	-	206,861
Total Revenues	27,034,167	21,569,298	27,608,889
Expenditures			
Academic Salaries	-	-	-
Classified Salaries	98,011	104,171	321,002
Benefits	40,375	38,354	94,351
Supplies & Materials	299	58	2,400
Transfers	26,968,658	22,450,231	27,191,136
Total Expenditures	27,107,343	22,592,813	27,608,889
Total Surplus/(Deficit)	(73,176)	(1,023,515)	(0)

Student Financial Aid Fund Detail
2016-17 Adopted Budget

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
8150	Student Financial Aid	25,803,026	21,187,303	25,902,028
8151	Perk-Repay to Fed	-	(818,015)	-
8199	Other Federal Revenues	36,625	27,765	-
	Total Federal Revenues	25,839,651	20,397,053	25,902,028
8695	State Financial Aid	1,143,002	1,136,115	1,500,000
	Total State Revenues	1,143,002	1,136,115	1,500,000
8861	Interest/Invest Inc	9	9	-
8862	Interest on Student Loans	43,764	50,541	-
8898	Perk-OE-Misc.	5,099	(16,371)	-
8899	Perk-OE-Late charges- 7/87	2,643	1,952	-
	Total Local Revenues	51,514	36,130	-
8982	Transfer in - General Restricted	-	-	206,861
	Total Transfers	-	-	206,861
	Total Revenues	27,034,167	21,569,298	27,608,889
Expenditures				
2110	Classified-Reg	98,011	104,171	321,002
	Total Classified Salaries	98,011	104,171	321,002
3305	OASDI - Classified SEIU	6,045	6,424	17,484
3325	Medicare - Classified SEIU	1,414	1,502	2,923
3405	Health Plan - Classified SEIU	6,584	7,652	26,440
3425	Dental - Classified SEIU	1,596	1,742	6,966
3435	Life Insurance - Classified SEIU	107	103	434
3505	SUI - Classified SEIU	49	50	162
3605	Workers Comp - Classified SEIU	1,537	1,551	2,273

Acct	Account Title	2014-15 Actuals	2015-16 Unaudited Actuals	2016-17 Final Budget
3652	OPEB	245	247	375
3705	SF Retirement - Classified SEIU	22,797	19,084	37,295
	Total Benefits	40,375	38,354	94,351
4000	Budget- Supplies/Materials	-	-	2,400
4303	Other Supplies	299	58	-
	Total Supplies	299	58	2,400
7501	Payments to Students	26,945,828	22,429,963	27,191,136
7511	Perk-Other Coll. Exp	1,894	1,894	-
7530	Perk-COLP-MS Current (38)	-	-	-
7540	Perk-COLP-Law Enforce	113	2,288	-
7542	Perk-COLP-Nurse/Med	10,079	2,116	-
7544	Perk-COLP-Death	6,424	1,217	-
7545	Perk-COLP-Disability	258	1,500	-
7561	Perk-Assign to Fed	3,860	48,292	-
7564	Perk-FISAP-ACA	-	(37,040)	-
7565	Perk-COLP-Compromise	240	-	-
	Total Transfers	26,968,658	22,450,231	27,191,136
	Total Expenditures	27,107,343	22,592,813	27,608,889
	Total Surplus/(Deficit)	(73,176)	(1,023,515)	(0)

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History
2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1120 Faculty-Sch1	47,999,624.00	49,061,161.96	50,666,991.06	49,527,264.90	52,259,370.16	50,257,697.99	46,608,383.96	44,772,744.16	43,066,948.29	42,745,594.41	45,770,389.68	39,330,097.26
1129 Faculty-Long Term Substitute	149,281.00	152,210.85	790,418.00	150,684.74	790,418.00	94,399.80	90,418.00	16,983.51	-	-	123,733.50	19,053.73
1188 IS-Faculty Recovery	-	-	-	(70,000.00)	-	-	-	-	-	-	-	-
1210 Administrators	7,259,746.31	6,929,681.66	5,220,948.31	5,131,892.62	5,039,696.30	5,216,113.75	4,706,104.11	4,393,000.51	6,172,905.38	5,739,948.69	6,547,723.20	6,467,833.21
1220 Nonteaching-Sch1	1,971,166.07	2,157,301.63	2,100,353.99	2,165,397.94	1,228,905.10	2,119,817.47	1,956,540.43	1,631,432.07	1,280,886.51	1,273,655.02	1,533,734.51	1,391,200.27
1230 Librarians-Sch1	1,685,272.28	1,685,600.27	1,786,763.42	1,720,768.18	1,899,337.35	1,811,903.08	1,568,205.14	1,646,906.92	1,841,823.59	1,722,025.47	1,971,297.76	1,647,722.86
1240 Counselors-Sch1	5,755,150.00	5,784,376.91	5,595,813.37	6,071,341.23	5,892,728.25	6,456,840.12	6,046,576.93	5,711,784.69	5,623,934.47	4,890,099.06	5,319,639.94	4,751,907.17
1250 Student Health Personnel	-	-	-	-	-	76,174.16	-	56,156.93	-	-	-	-
1280 Supervisors	1,215,574.97	1,227,076.12	1,811,996.16	1,109,667.93	1,243,988.47	1,109,530.77	1,214,407.60	1,062,209.67	1,409,528.68	1,067,002.96	1,003,434.24	887,308.54
1321 Faculty-Release Hourly	-	-	-	-	-	-	-	-	-	1,750.37	-	-
1322 Faculty-Regular Hours	2,866,726.29	2,574,346.92	1,315,360.29	2,640,092.68	1,976,176.36	2,347,158.04	2,392,624.54	2,045,913.60	2,502,213.36	2,128,990.37	2,210,281.25	2,514,785.36
1323 Faculty-Reg Hrs PBL	18,690,044.91	18,739,404.92	15,966,324.36	15,592,022.97	15,019,849.00	17,441,132.94	17,571,361.36	15,069,310.32	18,257,051.44	15,661,499.69	19,754,091.63	17,578,038.07
1324 Faculty-Summer/Int Hourly	1,567,947.25	1,592,419.76	4,116,435.25	1,575,303.25	4,005,791.21	1,084,398.17	2,706,705.84	1,895,461.59	2,701,282.00	2,291,789.30	2,062,252.62	2,210,004.58
1325 Faculty-Subs	1,005,732.00	1,021,715.83	1,265,763.00	1,019,123.50	1,265,763.00	609,657.18	565,763.00	591,690.74	339,126.00	689,281.57	502,500.00	581,833.44
1329 Faculty-Sabbatical Hourly	-	-	-	-	-	-	-	40,948.20	-	-	10,939.73	10,939.73
1333 Faculty-Reg Hrs Ovrld By Load	1,011,347.00	1,657,117.30	2,165,586.55	3,284,488.47	2,383,398.00	2,865,482.73	1,923,835.63	3,451,167.25	1,383,478.32	2,865,401.36	1,052,641.87	2,594,080.06
1412 Supervisors-Hourly	-	-	44,952.91	-	44,952.91	60,203.07	44,952.91	53,134.79	44,981.98	16,186.15	37,456.33	11,040.28
1422 Nonteaching-Hourly	1,772,495.25	2,289,068.50	2,969,529.10	2,275,035.88	1,764,709.67	2,169,503.68	2,219,110.92	1,640,046.06	2,143,760.22	1,552,984.53	1,646,023.41	1,589,475.76
1423 Part-time Office Hours	300,001.21	479,799.99	583,389.21	464,216.66	409,339.54	442,209.31	432,150.98	427,131.33	432,139.02	386,454.26	434,299.74	398,776.91
1424 Nonteaching-Sum/Int	18,044.31	31,119.29	15,432.31	19,338.43	15,432.31	45,055.53	8,490.31	9,057.10	8,686.46	1,289.00	9,066.75	1,289.00
1432 Librarians-Hourly	20,238.00	30,926.40	56,574.00	17,813.75	56,574.00	10,614.96	10,615.00	15,293.41	10,614.96	40,714.98	10,668.03	119,014.01
1434 Librarians-Sum/Int	-	-	-	-	-	-	-	20,006.43	-	16,912.40	-	-
1442 Counselors-Hourly	44,608.00	526,020.37	717,613.90	590,371.83	705,205.93	482,928.78	511,619.31	262,757.26	(72.36)	40,640.24	76,608.17	116,816.16
1444 Counselors-Sum/Int	583,572.57	61,220.58	160,158.57	103,149.44	159,685.44	126,243.62	159,833.73	35,134.44	160,867.41	7,381.17	161,671.76	7,403.21
1452 Student Health Persn-Hourly	48,164.00	12,570.24	-	7,384.61	-	-	-	-	-	(768.32)	-	-
1484 Supervisors-Stipends	478,861.00	525,155.94	476,582.00	553,116.53	491,300.00	621,271.94	531,983.09	641,496.87	532,836.07	491,141.72	532,101.44	501,290.18
1990 Grievance-Acad Settle	119,999.00	90,774.42	-	20,768.60	-	4,376.70	-	-	-	13,812.90	-	-
1992 AFT-contract retros	15,775.58	10,569.17	-	7,617.49	-	96,476.58	-	25.57	-	108,841.68	-	-
TOTAL ACADEMIC SALARIES	94,579,371.00	96,639,639.03	97,826,985.76	93,976,861.63	96,652,621.00	95,549,190.37	91,269,682.79	85,489,793.42	87,912,991.80	83,752,628.98	90,770,555.56	82,729,909.79
2000 Budget-Classified Salaries	-	-	-	100.00	-	-	(36,201.00)	8,528.93	-	-	-	-
2110 Classified-Reg	32,725,378.10	34,070,341.62	32,296,554.17	33,206,024.29	29,794,762.91	32,192,648.52	30,107,468.70	29,647,142.67	31,211,250.41	30,017,834.19	32,435,077.15	30,376,820.27
2113 Classified-Perm Non-Sched E	-	286.82	-	-	-	-	-	-	-	-	-	-
2115 Governing Board	39,610.12	41,757.44	42,000.14	41,439.24	42,000.14	41,439.26	42,000.14	38,822.69	800.81	800.81	48,000.14	23,201.24
2210 Instructional Aides-Reg	2,409,200.26	2,439,279.76	2,355,338.15	2,517,109.51	2,705,133.92	2,450,539.66	2,303,158.29	2,177,496.38	2,122,860.70	2,095,823.85	1,980,673.34	2,046,813.86
2330 Classified-NI Temp	1,227,436.79	1,228,871.10	1,078,703.44	1,385,417.53	1,314,739.58	1,288,877.85	1,141,856.04	1,122,992.22	1,440,285.89	1,173,037.28	1,659,080.87	1,509,447.72
2334 Classified-Sum/Int	38,226.00	34,274.49	254,619.00	52,673.19	254,620.00	35,885.23	80,871.36	45,261.39	23,020.54	221,258.77	7,961.71	31,985.69
2370 Classified-NI Coll Aide	1,298,106.00	1,317,513.85	1,296,700.76	1,455,469.38	1,615,150.00	1,381,762.98	1,489,150.00	1,166,723.20	1,460,037.00	1,256,580.61	1,549,800.13	1,343,263.23
2374 Classified-Summer Lab Aide	74,651.00	76,920.75	74,651.00	58,698.36	-	74,031.75	30,345.00	69,237.00	4,113.00	78,986.67	18,325.18	104,438.52
2375 Classified-NI Coll Aide WK Std	-	81.00	-	8,075.25	-	5,499.00	-	7,758.00	-	4,702.48	-	362.47
2380 Classified-Overtime	140,864.00	156,529.14	140,864.00	197,483.42	-	175,263.60	180,007.78	382,361.85	134,809.49	554,386.43	60,053.46	579,654.51
2386 Classified-Lead Pay	-	245.93	-	-	-	-	-	-	-	-	-	-
2410 Instructional Aides-Non Reg	498,938.73	480,099.03	495,883.50	422,198.69	479,975.96	413,718.13	446,116.90	395,057.03	372,535.07	438,960.35	438,362.03	389,493.61
2888 P-Share Time	-	-	-	(278,990.48)	-	131,917.50	-	31,549.55	-	14,560.40	-	6,442.05
2988 Classified Salary Recovery	-	-	-	-	-	-	-	-	-	(3,977.17)	-	-
2999 Classified-Suspense	-	-	-	-	-	(83,300.00)	-	(159.53)	-	(382.80)	-	-
TOTAL CLASSIFIED SALARIES	38,452,411.00	39,846,200.93	38,035,314.16	39,065,698.38	36,206,382.51	38,108,283.48	35,784,773.21	35,092,771.38	36,769,712.91	35,852,571.87	38,197,334.01	36,411,923.17

DRAFT - WORKING DOCUMENT: August 17, 2010

2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3101 STRS	7,319,041.36	7,198,663.81	7,100,052.36	7,069,428.38	7,449,084.53	4,519,133.00	-	820.46	42,000.00	862.92	-	799.79
3102 STRS - Administrators	-	-	-	-	-	145,247.21	391,713.52	297,464.44	382,543.12	286,989.03	487,039.89	391,335.74
3109 STRS - Certificated	-	-	-	-	-	2,509,341.92	6,668,170.50	6,089,740.91	6,273,984.45	5,826,169.31	6,475,158.03	6,012,040.89
3201 PERS	459,711.34	500,163.00	514,296.74	428,365.83	611,863.35	234,160.11	-	-	-	-	-	-
3205 PERS - Classified SEIU	-	-	-	-	-	147,398.89	453,712.96	375,004.50	426,654.22	435,916.99	497,575.95	439,185.37
3301 OASDI	2,441,853.66	2,372,318.91	2,609,428.73	2,288,003.52	2,721,219.32	1,276,119.90	-	-	-	-	296,830.00	-
3302 OASDI - Administrators	-	-	-	-	-	3,532.44	9,945.48	24,427.06	63,109.67	87,732.51	-	81,515.76
3303 OASDI- Stationary Engineers	-	-	-	-	-	38,531.22	-	78,152.62	68,979.64	84,327.52	69,260.30	82,801.04
3304 OASDI - Classified Managers	-	-	-	-	-	12,437.93	-	20,149.72	25,749.85	25,428.87	20,753.10	27,502.57
3305 OASDI - Classified SEIU	-	-	-	-	-	810,860.40	1,900,009.14	1,711,520.01	1,976,481.55	1,736,330.66	2,219,690.60	1,777,293.38
3306 OASDI - Crafts	-	-	-	-	-	31,866.84	-	65,572.99	65,546.50	77,259.09	79,265.28	75,881.03
3307 OASDI - Governing Board	-	-	-	-	-	1,171.13	2,559.38	2,633.26	2,581.69	154.62	2,581.69	1,396.37
3308 OASDI - CalWorks	-	-	-	-	-	(37.18)	-	-	-	-	-	-
3309 OASDI - Certificated	-	-	-	-	-	62,999.29	491,986.09	141,224.81	130,134.73	137,152.35	68,527.56	134,091.64
3321 Medicare	1,924,490.96	1,758,232.27	1,875,545.51	1,734,213.22	1,916,419.08	1,073,450.92	-	(230.30)	-	(32.37)	151,605.00	-
3322 Medicare - Administrators	-	-	-	-	-	23,029.53	58,658.93	55,704.53	70,743.86	73,206.85	88,361.77	82,420.74
3323 Medicare - Stationary Engine	-	-	-	-	-	9,011.30	-	18,277.56	15,144.39	19,721.88	14,716.10	19,588.42
3324 Medicare - Classified Manage	-	-	-	-	-	2,908.83	-	7,297.90	4,426.17	6,517.44	4,055.56	7,121.20
3325 Medicare - Classified SEIU	-	-	-	-	-	197,639.80	471,626.58	423,253.34	446,759.66	431,849.16	494,435.47	440,519.46
3326 Medicare - Crafts	-	-	-	-	-	7,452.63	-	15,335.56	15,329.42	18,068.66	18,537.83	17,746.54
3327 Medicare - Governing Board	-	-	-	-	-	274.16	598.56	616.26	603.78	36.19	603.78	326.87
3329 Medicare - Certificated	-	-	-	-	-	447,159.02	1,290,997.06	1,075,649.52	1,134,758.56	1,048,988.83	1,040,935.82	1,041,681.97
3401 Health Plan	13,301,005.23	13,454,088.58	12,834,174.34	13,593,143.39	13,252,193.07	8,187,170.57	-	908,888.48	-	694,089.49	982,530.00	390,451.17
3402 Health Plan - Administrators	-	-	-	-	-	122,410.64	301,817.95	289,615.89	298,076.68	341,417.62	373,510.81	355,456.78
3403 Health Plan - Stationary Engin	-	-	-	-	-	76,880.17	141,184.64	136,027.06	145,735.68	146,754.27	245,598.00	130,299.93
3404 Health Plan - Classified Mana	-	-	-	-	-	11,447.14	38,765.96	21,252.40	37,580.36	37,443.27	22,340.43	28,481.98
3405 Health Plan - Classified SEIU	-	-	-	-	-	1,840,215.28	4,515,196.63	3,824,513.64	4,937,383.83	4,222,267.64	4,147,890.97	3,582,474.74
3406 Health Plan - Crafts	-	-	-	-	-	79,846.21	121,136.40	134,088.37	138,692.53	153,939.23	253,602.00	112,638.54
3407 Health Plan - Governing Boar	-	-	-	-	-	24,040.22	51,612.48	29,947.78	-	21,318.15	48,833.00	48,585.96
3409 Health Plan - Certificated	-	-	-	-	-	3,554,531.77	8,063,524.99	8,046,773.91	7,541,559.37	7,862,629.13	7,997,846.43	7,985,594.12
3414 LiLa Contributions	24,020.00	18,518.90	-	(22,600.64)	-	-	-	-	-	-	-	-
3416 Dental Plan	3,153,797.64	2,906,164.58	2,848,385.60	2,836,701.11	2,842,603.61	1,708,053.97	-	247,989.54	-	156,358.36	-	106,329.50
3420 NIDHNR-Dental	-	-	-	-	-	-	-	-	-	-	192,496.00	-
3422 Dental - Administrators	-	-	-	-	-	21,975.00	53,692.32	52,735.11	67,483.65	58,616.56	82,576.75	61,304.51
3423 Dental - Stationary Engineers	-	-	-	-	-	10,835.53	27,344.64	26,632.54	26,122.67	28,152.51	26,122.68	23,943.68
3424 Dental - Classified Managers	-	-	-	-	-	2,303.63	5,981.64	4,683.92	6,966.06	6,533.56	3,483.03	5,369.81
3425 Dental - Classified SEIU	-	-	-	-	-	350,116.87	903,920.32	832,137.37	911,889.76	889,015.78	1,031,256.94	752,101.57
3426 Dental - Crafts	-	-	-	-	-	10,842.75	25,635.60	24,923.50	24,381.14	28,010.09	27,864.16	21,188.98
3427 Dental - Governing Board	-	-	-	-	-	4,803.75	11,963.28	10,539.08	10,449.06	12,626.31	8,707.55	6,675.98
3429 Dental - Certificated	-	-	-	-	-	692,774.95	1,750,528.26	1,544,995.91	1,629,277.14	1,517,368.80	1,547,909.49	1,433,985.29
3431 Life Insurance	170,936.41	150,528.21	216,995.19	151,253.77	215,188.82	84,239.92	-	1,003.47	-	-	13,639.00	-
3432 Life Insurance - Administrator	-	-	-	-	-	1,440.95	3,501.00	3,212.48	4,185.00	3,277.07	5,337.00	3,786.03
3433 Life Insurance - Stationary En	-	-	-	-	-	665.53	1,620.00	1,646.00	1,620.00	1,452.00	1,620.00	1,608.59
3434 Life Insurance - Classified Ma	-	-	-	-	-	151.06	378.00	303.99	432.00	346.50	216.00	354.75
3435 Life Insurance - Classified SEIU	-	-	-	-	-	22,939.83	56,797.77	54,216.28	56,442.91	46,764.21	64,061.43	49,493.42
3436 Life Insurance - Crafts	-	-	-	-	-	657.00	1,512.00	1,568.00	1,512.00	1,413.22	1,728.00	1,331.93
3437 Life Insurance - Governing Bo	-	-	-	-	-	180.00	432.00	354.00	324.00	57.75	540.00	181.50
3439 Life Insurance - Certificated	-	-	-	-	-	31,944.12	84,367.25	69,673.54	126,178.77	62,134.63	116,555.42	55,804.37
3446 Prescription	143,156.50	127,447.45	134,509.99	126,799.96	137,070.22	68,250.13	-	-	-	-	-	-
3452 Prescription - Administrators	-	-	-	-	-	1,151.46	2,903.75	2,646.17	3,610.75	1,357.05	-	-

2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3453 Prescription - Stationary Engi	-	-	-	-	-	581.20	1,313.00	1,191.43	1,212.00	648.34	-	-
3454 Prescription - Classified Mana	-	-	-	-	-	157.02	353.50	283.25	303.00	117.88	-	-
3455 Prescription - Classified SEIU	-	-	-	-	-	21,294.34	49,928.17	46,441.44	49,795.50	24,908.75	-	-
3456 Prescription - Crafts	-	-	-	-	-	719.91	1,515.00	1,528.23	1,414.00	799.90	-	-
3457 Prescription - Governing Boar	-	-	-	-	-	185.24	404.00	223.13	202.00	16.84	-	-
3459 Prescription - Certificated	-	-	-	-	-	27,510.05	65,814.56	62,322.68	57,869.76	33,527.17	-	(16.84)
3461 Post Retirement	5,697,786.00	5,720,950.14	5,697,786.00	6,317,669.55	7,100,000.00	6,743,730.38	7,500,000.00	6,911,794.73	7,741,178.00	7,570,902.69	7,741,178.00	6,873,766.79
3501 State Unemployment Insuran	430,436.79	635,792.12	904,594.97	1,205,517.09	1,262,147.00	1,490,227.39	-	126,362.53	220,000.00	136,209.97	354,343.03	-
3502 SUI - Administrators	-	-	-	-	-	28,909.83	52,228.49	48,789.61	15,475.34	2,866.62	3,262.94	3,003.09
3503 SUI - Stationary Engineers	-	-	-	-	-	8,678.11	-	13,838.52	2,537.76	706.08	568.20	698.80
3504 SUI - Classified Managers	-	-	-	-	-	3,148.54	-	4,563.51	2,168.15	234.90	160.10	249.32
3505 SUI - Classified SEIU	-	-	-	-	-	217,162.08	486,099.57	316,353.47	150,345.26	15,314.93	20,402.34	15,707.36
3506 SUI - Crafts	-	-	-	-	-	8,062.26	-	11,700.09	528.60	624.81	639.22	614.32
3509 SUI - Certificated	-	-	-	-	-	546,780.62	1,215,998.95	890,584.94	179,171.81	39,068.56	137,936.21	38,223.50
3601 Workers Compensation	1,420,750.99	1,330,782.29	1,325,090.38	1,294,223.84	1,530,427.00	794,914.81	-	-	-	-	131,459.00	-
3602 Workers Comp - Administrato	-	-	-	-	-	17,789.61	53,178.07	58,648.97	70,691.04	83,155.75	94,363.26	94,614.07
3603 Workers Comp - Stationary E	-	-	-	-	-	5,536.74	-	19,380.08	15,803.04	22,152.93	15,041.82	21,928.19
3604 Workers Comp - Classified M	-	-	-	-	-	2,018.39	-	6,111.06	4,197.73	7,368.82	4,093.82	7,827.45
3605 Workers Comp - Classified SE	-	-	-	-	-	139,158.42	421,959.62	437,366.16	443,429.37	484,436.68	485,642.01	492,708.97
3606 Workers Comp - Crafts	-	-	-	-	-	5,157.94	-	16,223.89	16,598.07	19,601.38	20,072.02	19,268.72
3607 Workers Comp - Governing B	-	-	-	-	-	180.54	462.34	563.96	653.75	12.56	653.75	363.88
3609 Workers Comp - Certificated	-	-	-	-	-	336,429.13	1,144,411.11	1,087,695.54	1,280,626.82	1,221,817.88	1,110,524.32	1,198,296.46
3652 OPEB	-	-	-	-	-	-	-	-	-	52,250.85	104,765.45	89,976.17
3701 SF Retirement	5,920,895.28	5,918,832.10	7,370,294.37	5,917,686.63	6,357,659.00	3,609,067.88	-	283.09	-	-	949,855.00	-
3702 SF Retirement - Administrato	-	-	-	-	-	-	-	57,083.98	-	305,708.41	-	354,133.68
3703 SF Retirement - Stationary En	-	-	-	-	-	94,101.36	-	202,801.95	220,472.05	248,715.49	230,754.66	272,312.87
3704 SF Retirement - Classified Ma	-	-	-	-	-	36,882.75	-	66,141.82	62,180.85	95,365.30	38,242.91	97,906.95
3705 SF Retirement - Classified SEI	-	-	-	-	-	2,368,976.55	5,997,999.48	5,119,151.62	6,040,266.50	6,060,211.07	7,377,244.54	6,776,175.40
3706 SF Retirement - Crafts	-	-	-	-	-	93,978.36	-	202,611.80	225,395.35	255,314.16	276,984.11	267,367.32
3709 SF Retirement - Certificated	-	-	-	-	-	103,885.80	165,493.59	159,373.54	245,804.97	136,293.39	197,558.99	160,033.26
3710 SF Retirement - Students	-	-	-	-	-	-	-	-	-	255.90	-	2,614.62
3901 Other Benefits	-	-	-	-	-	12,213.23	-	13,533.78	10,000.00	3,479.64	-	-
3909 Other Benefits - Certificated	-	-	-	-	-	-	-	-	-	4,051.88	-	(1,051.88)
3913 SUSP-Other Benefits	-	-	-	-	-	-	-	252,221.35	-	-	-	-
3988 Benefits Expense Recovery	-	(69.23)	-	-	-	(31,192.70)	-	(38,213.97)	-	-	-	-
3991 Other Benefits-Transportatio	1,564.84	11,528.25	-	20,465.00	-	8,322.06	-	7,431.24	-	(3,141.50)	-	26,799.00
3992 Other Benefits-Health Benefi	-	33,860.00	-	130,498.28	(3,510,990.00)	16,120.40	(1,171,293.99)	800.00	-	(6.39)	-	-
TOTAL EMPLOYEE BENEFITS	42,409,447.00	42,137,801.38	43,431,154.18	43,091,368.93	41,884,885.00	45,174,245.98	43,889,660.54	42,778,171.00	44,173,755.34	43,413,015.35	48,521,944.52	42,604,213.38
4000 Budget-Supplies/Materials	1,933,761.00	-	1,934,250.52	-	1,887,256.00	-	55,548.54	-	(65,754.30)	-	19,076.06	-
4102 Textbooks	-	545.84	-	2,417.23	-	2,341.27	2,500.00	-	2,535.00	1,864.42	3,711.78	587.25
4103 Other Books	3,000.00	13,494.03	3,000.00	8,333.14	3,000.00	9,979.96	11,400.00	8,145.63	11,108.92	10,161.63	12,752.84	4,419.72
4301 Printing Supplies	17,000.00	221,543.15	17,000.00	230,318.83	17,000.00	137,233.78	141,241.27	143,299.31	115,375.58	53,451.11	112,907.69	215,835.60
4302 Computer Supplies	-	40,619.05	-	24,655.07	-	18,651.56	24,000.00	13,446.80	22,072.78	19,290.63	52,461.07	41,083.97
4303 Other Supplies	53,492.00	1,004,279.53	53,492.00	886,549.00	47,973.00	830,924.52	878,640.86	764,957.38	1,259,492.64	1,059,453.02	1,362,268.31	1,019,447.30
4304 Durable Supplies	-	335.18	-	335.23	-	4,957.60	5,000.00	840.86	5,000.00	-	5,394.89	4,042.11
4305 Instructional Supplies	-	227,789.22	-	32,458.57	-	20,414.96	242,199.00	196,845.43	239,883.75	208,617.32	272,051.43	228,422.59
4306 Food Supplies	-	26,152.60	-	25,124.60	-	-	-	-	-	-	-	-
4402 Uniforms	15,000.00	13,957.00	15,000.00	26,902.64	15,000.00	25,052.44	25,200.00	27,251.95	24,350.75	26,944.57	25,517.81	17,710.34
4405 Paper/Plastic Supplies	-	-	-	-	-	3,005.20	3,000.00	-	1,150.90	-	3,636.10	221.25

2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
4410 Miscellaneous	-	-	-	-	-	(18.00)	-	-	-	-	-	-
4888 SUPPLIES EXPENSE RECOVER	-	-	-	-	-	(461.91)	-	-	-	-	-	-
TOTAL SUPPLIES	2,022,253.00	1,548,715.60	2,022,742.52	1,237,094.31	1,970,229.00	1,052,081.38	1,388,729.67	1,154,787.36	1,615,216.02	1,379,782.70	1,869,777.98	1,531,770.13
5000 Budget-Other Operating Expe	2,370,945	-	(79,907)	439	247,011	-	51,801	507	(95,090)	12	4,909	-
5101 Instructional Service Agreeme	125,000	(4,636)	125,000	100,000	125,000	393,025	125,000	-	-	-	-	-
5110 Guest Lecturer	-	3,014	-	2,631	-	862	1,000	2,150	16,150	12,350	42,829	23,752
5120 Computer Consulting	-	-	-	-	-	-	-	299	-	1,879	-	-
5130 Dues and Memberships	104,716	157,108	104,716	197,166	111,716	216,203	187,376	166,538	280,294	229,852	266,356	236,881
5131 Participants Cost	-	3,109	-	-	-	-	-	-	-	-	-	-
5190 Other Consulting	1,014,378	694,714	1,014,378	757,623	634,730	663,829	849,000	1,452,542	3,059,249	2,862,778	5,584,295	5,251,595
5191 Misc Personal Services	269,849	-	269,849	32,479	119,849	-	-	-	70,274	13,615	15,266	-
5192 Stipends	-	2,164	-	3,666	-	14,400	14,400	10,800	14,400	-	14,400	-
5193 Honorarium	-	-	-	1,480	-	-	-	2,400	-	-	400	400
5202 Conference and Food Service	-	2,375	-	3,577	-	729	-	6,822	43,219	40,130	96,255	82,272
5210 Travel - Non-Local	-	34,067	-	49,190	5,100	32,347	16,500	41,099	64,873	63,386	191,878	163,511
5212 Travel - Local	15,561	10,098	15,561	9,463	15,911	47,149	15,000	28,369	41,560	35,428	41,215	34,278
5254 Election	-	(529,820)	-	120,000	-	121,414	-	502,561	56	-	370,261	382,987
5350 Postage	273,520	192,434	273,520	139,242	273,620	98,319	100,000	114,106	180,892	170,631	222,503	202,778
5410 Insurance	1,192,293	1,058,864	1,192,293	1,197,616	1,192,293	1,308,280	1,200,000	1,175,149	1,236,086	1,211,922	1,161,686	1,142,486
5450 Self-Insurance Claims	-	-	-	(31,135)	-	31,235	32,000	-	-	-	-	-
5510 Water/Sewage	530,000	491,643	530,000	425,433	530,000	363,934	550,000	446,194	550,000	537,339	551,200	541,732
5520 Gas/Electricity	1,874,978	1,332,308	1,874,978	1,260,314	1,874,978	983,043	1,526,122	1,289,475	1,526,122	1,467,811	1,594,750	1,485,628
5530 Telephone	-	190,153	-	189,634	-	207,843	175,000	157,236	179,162	156,778	161,353	152,452
5540 Other utilities	384,045	293	384,045	-	384,045	372	-	-	-	-	-	-
5560 Housekeeping	450,000	471,626	450,000	540,042	450,000	450,925	530,000	437,951	612,594	543,596	572,337	424,253
5610 Other Property Leases	733,129	730,818	733,129	690,581	680,103	713,383	716,000	713,904	632,407	624,463	668,683	668,214
5620 Property Leases - SFUSD	600,000	948,257	600,000	813,257	600,000	803,200	243,575	298,855	149,575	299,554	156,238	182,307
5631 Vehicle Leases	1,070	43,276	1,070	16,707	1,070	32,344	8,500	14,927	15,133	27,047	13,128	10,328
5632 Copier Leases	256,079	289,923	256,079	258,852	238,875	269,917	340,000	211,656	249,700	168,317	296,245	212,189
5633 Other Leases	30,000	77,304	115,844	174,659	145,844	148,644	153,000	144,441	163,913	166,833	348,688	168,762
5640 Maint & Repair - Non-Equipm	956,100	808,202	956,100	973,597	956,100	766,717	815,000	819,630	1,364,329	1,190,815	1,895,698	1,409,311
5650 Maint & Repair - Equipment	466,613	504,498	470,339	665,396	327,346	615,285	635,000	502,449	885,665	746,984	966,486	673,203
5655 Maint & Repair - Vehicles	65,000	59,759	65,000	78,515	65,000	68,360	65,000	10,759	64,996	3,290	36,728	9,123
5656 Software License Fees	820,916	774,645	820,916	911,851	133,636	660,541	661,705	678,246	1,032,534	858,738	1,268,789	1,246,824
5657 Maint - Hazardous Materials	63,296	119,361	63,296	125,972	63,296	134,792	65,000	53,681	183,082	106,216	177,516	97,890
5658 Maint - Other	-	6,840	-	3,544	-	4,336	-	2,750	4,100	4,116	8,200	4,010
5720 Litigation	175,000	250,829	175,000	175,843	175,000	70,896	100,000	153,304	73,355	55,872	97,536	147,194
5721 Judgments/Claims/Settlemer	-	(14,616)	-	85,529	-	-	100,000	1,262	3,635	1,118	567,007	566,532
5722 Legal Services	-	577,847	-	196,932	-	329,820	400,000	331,175	724,687	713,289	697,676	513,419
5723 Alternative Dispute Resolutio	-	-	-	-	-	-	-	270	-	-	-	-
5724 Investigations	-	2,400	-	3,360	-	-	-	47,250	952	-	7,500	3,750
5801 Broadcasting	-	21,062	-	70,326	-	48,639	48,680	51,124	86,014	79,436	65,822	45,329
5802 Print Advertising	100	23,515	100	84,944	100	33,375	34,000	31,365	7,798	7,909	8,994	3,626
5803 Other Advertising	-	5,582	-	1,250	-	160	-	12,867	750	439	1,400	550
5804 Community Outreach	-	4,315	-	2,085	-	1,751	1,800	-	54	54	-	1,304
5805 Student Outreach	-	599	-	-	-	150	-	-	1,077,237	1,016,966	758,467	720,679
5888 SERVICES EXPENSE RECOVER	-	(1,264)	-	(1,448)	-	(60,260)	-	(16,493)	-	(1,502)	-	-
5901 Interest expense	200,000	270,903	200,000	343,197	400,000	114,936	-	314,623	211,188	29,403	-	-
5902 Testing Services	-	-	-	-	-	-	-	-	-	4,453	1,154	80

2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
5903 City Services	-	18,924	-	19,704	-	19,122	21,000	22,256	23,714	24,463	20,714	18,509
5904 Meals for Governing Board	-	1,930	-	-	2,500	2,188	2,000	4,952	2,066	3,354	4,000	4,943
5906 Credit Card Fees	170,000	294,105	170,000	329,546	170,000	347,976	328,000	441,404	479,250	410,964	293,904	320,248
5907 Over/Short	-	(188)	-	114	-	(275)	-	(1,080)	-	(49)	-	(0)
5908 Bank Service Fees	39,700	75,414	35,974	100,179	38,742	102,091	92,000	80,371	72,000	88,511	66,364	93,236
5909 Receivable Write-Off	-	400,000	-	2,931	300,000	400,000	300,000	876,000	808,641	-	-	-
5910 Other Expenses	-	17,766	-	41,629	100	52,282	100	67,263	93,413	76,725	113,905	103,506
5911 Tuition Reimbursement	20,000	34,967	20,000	36,993	20,000	42,327	40,000	34,634	53,999	42,915	60,063	38,132
5912 Fees for Services	100,000	344,939	100,000	262,713	100,500	238,662	126,000	90,805	41,869	52,909	213,196	185,622
5913 Banquet and Other Food Exp	-	1,225	-	159	-	1,034	-	1,441	3,869	441	11,143	9,024
5914 Governmental Fees, Taxes &	-	440	-	-	-	26,696	14,000	12,804	21,665	21,045	40,039	25,590
TOTAL SERVICES AND OTHER EXP	13,302,288	10,803,090	10,937,280	11,467,780	10,382,466	10,922,996	10,683,559	11,843,093	16,311,427	14,172,594	19,757,177	17,608,439
6000 Budget-Capital Outlay	118,595	-	102,273	-	49,162	-	2,789	-	(234,838)	-	-	-
6201 Planning Costs	-	-	-	150	-	-	-	-	-	-	-	-
6202 Construction in Progress	-	-	-	60,589	-	-	-	-	-	-	-	-
6302 Books	-	-	-	-	-	19,289	-	-	126,066	57,052	69,225	62,967
6306 Periodicals	-	-	-	-	-	45,190	-	-	125,000	-	6,300	6,300
6308 Video	-	4,372	-	5,127	-	1,251	1,260	3,256	3,200	5,704	3,537	3,079
6411 Add-Furniture/Fixtures	-	-	-	15,809	-	-	-	-	5,785	5,265	26,508	33,859
6412 Add-Vehicles	-	-	-	15,770	-	-	-	-	-	-	80,000	74,218
6413 Add-Computer Equipment	-	2,320	-	27,501	-	789	50,000	6,639	119,045	118,043	1,371,744	97,139
6414 Add-Miscellaneous Equipmen	-	15,681	-	17,340	-	-	-	-	53,000	47,418	53,136	40,042
6431 Repl-Furniture/Fixtures	12,185	-	12,185	-	12,185	-	-	2,226	-	536	2,086	2,951
6432 Repl-Vehicles	-	19,489	-	24,770	-	-	21,000	15,798	101,000	79,902	21,000	8,858
6433 Repl-Computer Equipment	-	-	-	1,869	-	1,915	2,000	-	10,255	15,910	10,329	10,323
6434 Repl-Miscellaneous Equipme	-	3,900	-	(190)	-	4,980	5,200	-	53,280	56,213	6,424	1,224
6441 Add-Non Cap Custodial Furn/	-	-	-	12,203	-	669	700	-	700	8,707	700	-
6442 Add-Non Cap Custodial Vehic	-	-	-	2,506	-	-	-	-	-	-	-	-
6443 Add-Non Cap Computer Eqp	-	-	-	-	-	-	-	-	46,095	46,266	173,447	174,540
6444 Add-Non Cap Custodial Misc	-	(271)	542	11,265	-	(6,878)	14,700	4,046	17,835	7,923	45,266	42,619
6451 Add-Expendable Furniture/Fi	-	-	-	2,735	-	1,462	6,600	7,040	928	1,387	6,678	4,502
6453 Add-Expendable Computer E	-	2,510	-	16,237	-	-	-	42,081	283,768	283,686	241,566	238,119
6454 Add-Expendable Misc Equipm	-	3,414	-	14,653	-	10,384	9,087	530	33,606	26,331	13,787	16,542
TOTAL EQUIPMENT	130,780	51,416	115,000	228,334	61,347	79,050	113,336	81,614	744,725	760,343	2,131,732	817,281
7000 Budget-Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-
7310 Transfer out - General Unrest	-	-	-	-	-	24,096	-	-	-	-	-	40,994
7315 Transfer Out-Internally Desig	-	-	-	-	650,000	650,000	-	2,500	-	-	-	-
7320 Transfer out - General Restrict	1,307,000	420,535	2,706,937	5,810,229	1,555,722	1,360,680	2,000,000	143,495	850,000	323,936	-	-
7330 Transfer out - Cafeteria	725,000	773,183	725,000	656,679	725,000	558,665	475,000	638,677	475,000	681,146	475,000	809,969
7340 Transfer out - Child Developm	-	-	565,000	381,732	565,000	906,727	315,000	910,632	700,106	421,382	356,000	-
7370 Transfer out - Self-Insurance	-	-	-	131,577	-	-	83,404	1,757,273	73,000	6,139,392	73,000	-
7371 Transfer out - OPEB	-	-	-	-	-	-	-	-	1,500,000	3,000,000	2,500,000	2,500,000
7380 Transfer out - Financial Aid	-	-	5,616	-	30,816	-	157,997	-	206,861	115,835	4,581	248,623
7382 Transfer out - Trust Fund	-	-	-	29,855	-	34,261	-	-	-	-	-	-
7382 Transfer out - Trust Fund	-	-	-	-	-	-	500,000	29,647	-	-	-	-
7383 Transfer out - Scholarship Tru	30,816	23,400	25,200	9,000	-	7,200	-	-	-	-	-	-
7501 Payments to Students	-	-	-	-	-	(180)	-	-	-	-	-	-
7600 Other Payments to/for Stude	-	-	-	-	-	32,035	27,968	30,718	31,057	28,903	48,638	29,218

2016-17 Tentative Budget

Description	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
7901 Unallocated Cost	-	-	72,000	-	140,888	-	-	-	-	-	6,352	-
7902 Board Desig Reserv for Contir	-	-	-	-	-	-	-	-	6,290,000	6,290,000	3,000,000	3,000,000
TOTAL TRANSFERS AND RESERVES	2,062,816	1,217,118	4,099,753	7,019,072	3,667,426	3,573,483	3,559,369	3,512,941	10,126,024	17,000,594	6,463,571	6,628,804
TOTAL EXPENDITURES	192,959,366	192,243,981	196,468,230	196,086,209	190,825,356	194,459,330	186,689,110	179,953,172	197,653,852	196,331,530	207,712,092	188,332,341

APPENDIX

