



FINAL

BUDGET



2017-2018

Department of Finance & Administration



This page intentionally left blank



CITY COLLEGE OF SAN FRANCISCO

Board and Administration

BOARD OF TRUSTEES

- Thea Selby..... President
- Dr. Brigitte Davila..... Vice President
- Rafael Mandelman Member
- Shanell Williams Member
- Tom Temprano Member
- Alex Randolph Member
- John Rizzo Member
- Bouthaina Belaydi..... Student Trustee

ADMINISTRATION

- Dr Mark W. RochaChancellor and Chief Executive Officer

COLLEGE ADMINISTRATORS

- David J. Martin Acting, Vice Chancellor of Finance & Administration
- Anna M. Davies Vice Chancellor of Academic Affairs
- Dianna Gonzales..... Vice Chancellor of Human Resources
- Steve BruckmanGeneral Counsel

This page intentionally left blank

CITY COLLEGE OF SAN FRANCISCO

TABLE OF CONTENTS

ITEM	PAGE
Table of Contents	
Board and Administration.....	ii
College Overview	1
Overview of Governor’s May Revision:.....	3
Principles of Sound Fiscal Management.....	5
DESCRIPTION OF FUNDS	7
FTES & Funding Summary	8
Description of Funds.....	10
General Fund Restricted	10
Special Revenue Fund.....	10
Child Development Fund.....	10
Trust and Agency Funds	10
Capital Outlay Fund.....	10
Bond Construction Funds	11
Other Post-Employment Benefits Reserve Fund	11
Self- Insurance Fund	11
Student Center Fee Fund.....	11
Student Financial Aid Fund	11
2016-17 Budget Assumptions.....	12
Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.....	14
POLICY MANUAL.....	16
Unrestricted General Fund Detail	20
Unrestricted General Fund FTE by Location.....	27
Restricted General Fund Detail.....	31
Restricted General Fund FTE By Location.....	36
Departmental Fund Detail.....	40
Child Development Fund Detail	45
Cafeteria Fund Detail.....	46

Special Revenue (Parcel Tax) Fund Detail	53
Capital Outlay Fund Detail	56
1995 Bond Fund Detail	60
2001 Bond Fund Detail	61
2005 Bond Fund Detail	63
Self-Insurance Fund Detail	67
Student Financial Aide Fund Detail.....	70
5 Year Historical Spending.....	71
Organizational Charts	77
Consolidated Budget Summary	82

College Overview

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

Vision Statement

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

Mission Statement

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

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

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

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

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

In addition, the college offers other programs and services consistent with our primary mission, 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

33 GOUGH STREET • SAN FRANCISCO, CA 94103 • (415) 241-2229

The 2017 Budget Act continues to increase the state's Rainy Day Fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. The 2017-18 Budget focuses state spending on key state priorities of education, counteracting the effects of poverty, and improving transportation infrastructure.

The 2017-18 Budget includes Proposition 98 funding of \$74.5 billion for 2017-18, an increase of \$2.6 billion over the 2016 Budget Act level. When combined with revenue changes attributable to the 2015-16 and 2016-17 fiscal years, as well as other one-time savings and adjustments in those years, the 2017-18 Budget provides a \$3.3 billion increased investment in K-14 education over the three-year period.

Specific to California Community Colleges (CCCs), the 2017 Budget Act includes \$8.6 billion, an increase of \$270.2 million over the 2016 Budget Act level. When combined with adjustments to the 2015-16 and 2016-17 fiscal years, the 2017-18 Budget provides a \$587.8 million increased investment in CCCs over the three-year period.

Major components of the 2017-18 Budget include:

Budget Proposal	May Revision	June Enacted	CCSF Implications
Cost of Living Adjustment (COLA) of 1.48%.	Cost of Living Adjustment (COLA) of 1.56%.	Cost of Living Adjustment (COLA) of 1.56% .	\$1.8 million.
Growth of 1.34%.	Growth of 1.00%.	Growth of 1.00% .	Not applicable as we will enter restorative growth in 2017-18.
Base augmentation for general operating expenses such as employee pension benefits, facilities, professional development, and OPEB of \$23.6 million.	Base augmentation for general operating expenses such as employee pension benefits, facilities, professional development, and OPEB of \$183.6 million.	Base augmentation for general operating expenses such as employee pension benefits, facilities, professional development, and OPEB of \$183.6 million.	\$3.54 million.
Deferred Maintenance and Instructional Equipment (<u>one-time</u>) of \$43.7 million.	Deferred Maintenance and Instructional Equipment (<u>one-time</u>) of \$135.8 million.	Deferred Maintenance and Instructional Equipment (<u>one-time</u>) of \$76.9 million.	\$1.5 million.
Guided Pathways augmentation of \$150 million (<u>one-time</u>); will be used to fund grants to community college to develop integrated, institution-wide approaches to student success.	Guided Pathways augmentation of \$150 million (<u>one-time</u>); will be used to fund grants to community college to develop integrated, institution-wide approaches to student success.	Guided Pathways augmentation of \$150 million (<u>one-time</u>); will be used to fund grants to community college to develop integrated, institution-wide approaches to student success.	To be determined.
Innovation Awards of \$20 million (<u>one-time</u>) to provide grants to incentivize the	Innovation Awards of \$20 million (<u>one-time</u>) to provide grants to incentivize the	Innovation Awards of \$20 million (<u>one-time</u>) to provide grants to incentivize the development and	To be determined.

development and implementation of practices in areas to be determined by the State Chancellor.	development and implementation of practices in areas to be determined by the State Chancellor.	implementation of practices in areas to be determined by the State Chancellor.	
Online Education Initiative augmentation of \$10 million to continue to fund the development system-wide learning management system.	Online Education Initiative augmentation of \$10 million to continue to fund the development system-wide learning management system.	Online Education Initiative augmentation of \$10 million to continue to fund the development system-wide learning management system.	Project funded and managed by State Chancellor's Office. No funding received by CCSF.
Integrated Library System augmentation of \$6 million (<u>one-time</u>) to fund the development of an integrated cloud based library management system.	Integrated Library System augmentation of \$6 million (<u>one-time</u>) to fund the development of an integrated cloud based library management system.	Integrated Library System augmentation of \$6 million (<u>one-time</u>) to fund the development of an integrated cloud based library management system.	Project funded and managed by State Chancellor's Office. No funding received by CCSF.
Funding of the Civic Center Seismic Upgrade Project.	Funding of the Civic Center Seismic Upgrade Project.	Funding of the Civic Center Seismic Upgrade Project.	\$62.1 million.
Funding of the Ocean Campus Utility Replacement Project.	Funding of the Ocean Campus Utility Replacement Project.	Funding of the Ocean Campus Utility Replacement Project.	\$12 million.
Not applicable.	Not applicable.	\$31.7 million (<u>one-time</u>) allocation for 2015-16 RDA contingency.	\$600 thousand.
Not applicable.	Not applicable.	\$9 million (<u>one-time</u>) allocation for 2015-16 excess apportionment.	\$170 thousand.
Not applicable.	Not applicable.	\$12 million (\$7 million <u>one-time</u>) to develop and enhance veteran's resource centers.	To be determined.

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 2017-18 Tentative Budget:

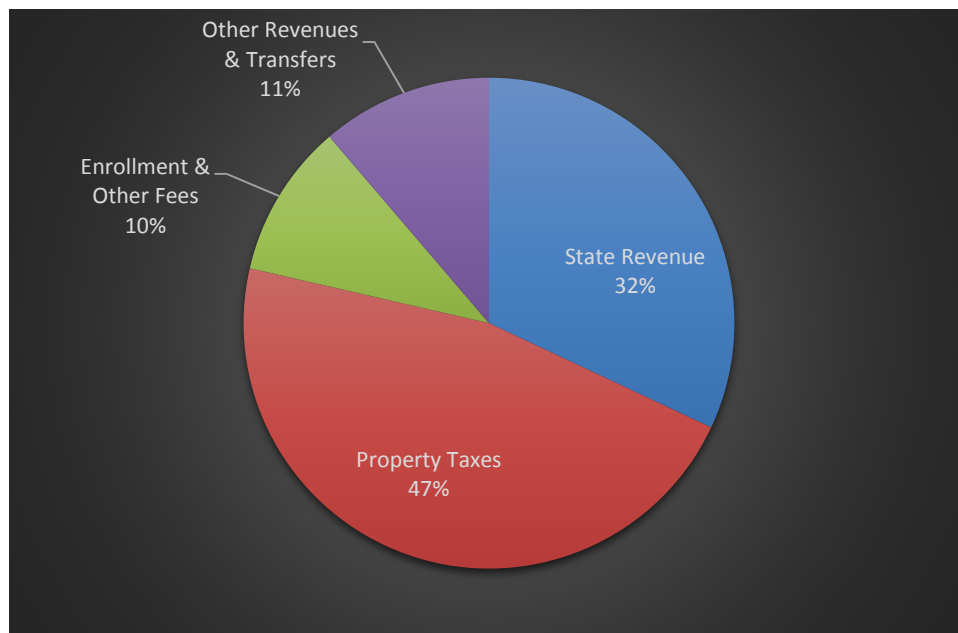
DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED

The 2017-18 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.

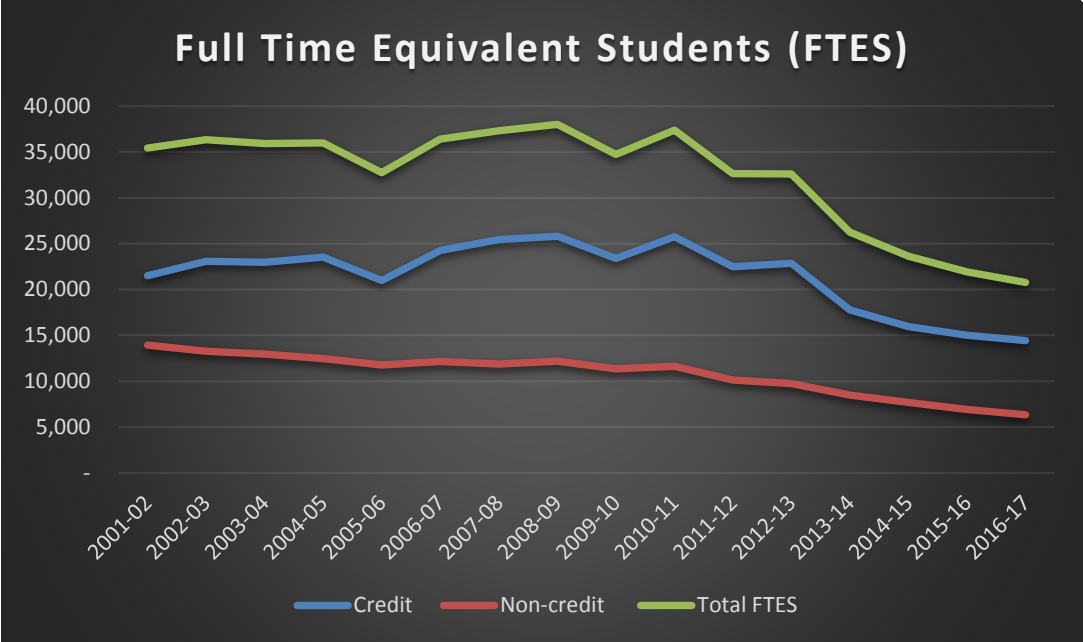
Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 89% of the 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 2017-18 fiscal year, the District will not receive stability funding and will be funded on actual FTES. In the 2017-18 fiscal year, the District's target FTES is 21,930. A 16 year summary of funded and actual FTES as well as total revenue is shown below.

FTES & Funding Summary



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

City College of San Francisco											
Fiscal Year 2017-18 Final Budget											
FTES and FTEF Targets											
FTES											
	Airport	Chinatown / North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	16.28	11.16	-	32.27	35.61	16.23	21.97	36.66	976.64	15.83	1,162.65
Fall	45.84	125.09	2.44	183.85	144.65	76.30	440.83	299.45	5,505.80	60.67	6,884.91
Spring	48.13	131.35	2.56	193.05	151.88	80.11	462.87	314.42	5,781.09	63.70	7,229.15
Sub-Total	110.25	267.60	4.99	409.17	332.14	172.64	925.67	650.53	12,263.52	140.20	15,276.71
Non-Credit											
Summer	-	88.21	3.41	48.48	7.15	1.17	49.73	73.78	15.70	2.17	289.80
Fall	-	720.20	292.14	519.22	120.75	6.00	686.61	645.47	106.89	6.83	3,104.12
Spring	-	756.20	306.75	545.18	126.79	6.30	720.94	677.74	112.24	7.18	3,259.33
Sub-Total	-	1,564.61	602.30	1,112.88	254.69	13.47	1,457.28	1,396.99	234.83	16.18	6,653.24
Total	110.25	1,832.21	607.29	1,522.05	586.83	186.11	2,382.95	2,047.52	12,498.35	156.38	21,929.95
FTEF											
	Airport	Chinatown / North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	1.25	0.86	-	2.48	2.74	1.25	1.69	2.82	75.13	1.22	89.43
Fall	3.53	9.62	0.19	14.14	11.13	5.87	33.91	23.03	423.52	4.67	529.61
Spring	3.70	10.10	0.20	14.85	11.68	6.16	35.61	24.19	444.70	4.90	556.09
Sub-Total	8.48	20.58	0.38	31.47	25.55	13.28	71.21	50.04	943.35	10.78	1,175.13
Non-Credit											
Summer	-	4.20	0.16	2.31	0.34	0.06	2.37	3.51	0.75	0.10	13.80
Fall	-	34.30	13.91	24.72	5.75	0.29	32.70	30.74	5.09	0.33	147.82
Spring	-	36.01	14.61	25.96	6.04	0.30	34.33	32.27	5.34	0.34	155.21
Sub-Total	-	74.51	28.68	52.99	12.13	0.64	69.39	66.52	11.18	0.77	316.82
Total	8.48	95.09	29.06	84.47	37.68	13.92	140.60	116.56	954.53	11.56	1,491.95

The target FTES goal for fiscal year 2017-18 is 21,930. This represents a funded FTES reduction of 7,442 FTES compared to the fiscal year 2016-17 funded base of 29,372 in the previous fiscal year.

Description of Funds

General Fund Restricted

The 2017-18 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." On November 8, 2016, the voters of San Francisco approved Proposition B, which extended the parcel tax for 15 years and increased the tax per parcel to 99 dollars. The passage rate was 80.62%.

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.

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

2017-18 Budget Assumptions

2017-18 Budget Assumptions – Tentative Budget

These assumptions will be used to develop the 2017-18 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

General Assumptions

1. The 2017-18 Tentative Budget will rely upon Reserves as outlined in the Multi-Year Financial Projects, Scenario 1 – Flat Enrollment.
2. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.
3. The 2017-18 budget will be developed taking into consideration that the District no longer receives Stability Funding but is eligible for Restoration Funding. As a result, Unrestricted General Fund Revenues will reduce by \$35.2 million should enrollment remain at 21,929.73 Full Time Equivalent Student (FTES).

Revenue Assumptions

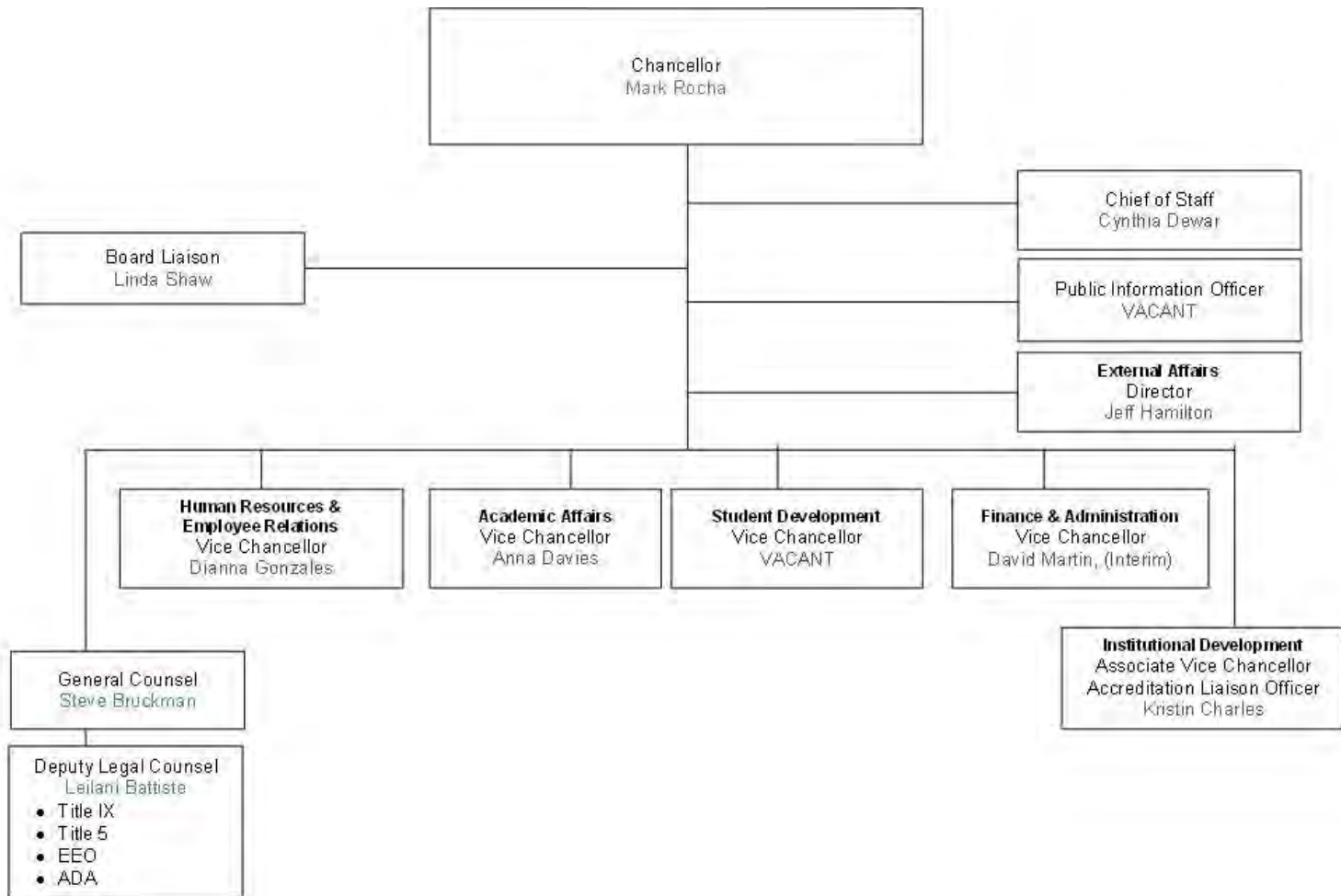
4. General apportionment deficit factor of 1% for 2017-18, \$1.25 million.
5. The District is in the 1st year of Restoration Funding. Under Restoration Funding the District will receive funding for growth up to 32,621.33 FTES.
6. The Cost of Living Adjustment (COLA) of 1.56% or \$1.8 million.
7. Funded FTES base of 21,929.73.
8. Productivity target of 13 FTES/FTEF.
9. Anticipated property tax receipts of \$74.3 million.
10. Unrestricted lottery at \$140.00 per funded FTES.
11. Measure A Parcel Tax revenue of \$18.3 million (based upon passage of Measure B). These funds are accounted for in the District's Special Revenue Fund.
12. Continued Sales Tax Revenue of \$16.9 million.
13. Continued Proposition 30 State funding of \$20.5 million. This represents a reduction of \$2.5 million compared to amounts received in the prior year. This loss is attributed to the expiration of additional sales tax revenue received under Proposition 30. The remaining portion of revenue currently received from this proposition is from personal income tax increase. This tax revenue will continue until December 31, 2030.

Expenditure Assumptions

14. The District intends to meet all negotiated contractual obligations. Recent raises have been included for all impacted employee groups.
15. Projected step and column salary increases of \$1.9 million.
16. Projected STRS contribution of 14.43% (increase of 1.85%), SFERS contribution of 23.26%, and CalPERS contribution 22.937%. Total cost increase of approximately \$1.5 million (SFERS new rates will be available in April 2017).

17. Increase in Medical premiums on average of 3% up to District cap - \$710,000 (Actuarial assumptions in OPEB report project 4%).
18. OPEB required contribution of \$3,000,000. This is in addition to \$7.7 million budgeted for pay-as-you-go obligations.
19. Continued allocation of \$2.0 million to Buildings and Grounds for maintenance items.
20. Continued allocation of \$2.0 million to IT for technology related priorities as identified by program review.
21. Program review, VRG, and FPAC will be used to prioritize staffing.
22. Multi-Year Financials - Under the Flat Enrollment Scenario, for fiscal year 2017-18 targeted budget reductions as follows:
 - i. 20% reduction to discretionary budgets.
 - ii. Administrative and classified position reductions of 20 FTE – to be accomplished through identification of alternative funding sources and attrition.
 - iii. Full Time Equivalent Faculty (FTEF) reduction of 52.5 – to be accomplished through SERP.
23. Repayment of \$2.3 million to the State based upon recent enrollment audit.

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



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

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

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

Budget development shall meet the following criteria:

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

POLICY MANUAL

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

I. Budget Calendar

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

II. Budget Directives

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

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

III. Budget Preparation

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

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

IV. Budget Consolidation

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

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

V. Budget Presentation and Adoption

A. Preliminary budget

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

B. Tentative budget

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

C. Final budget

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

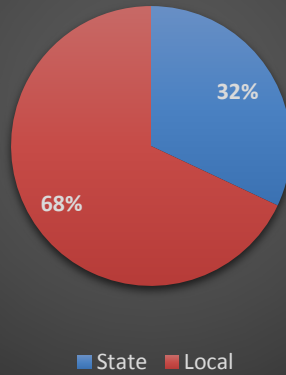
VI. Budget Monitoring

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

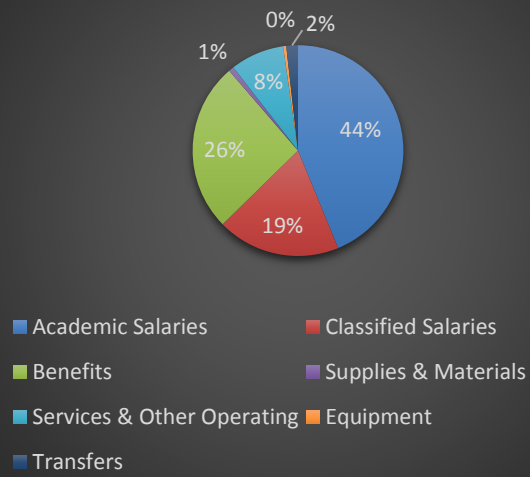
Unrestricted General Fund Summary
2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenues	102,867,742	83,569,132	49,123,046	50,972,002
Local Revenues	103,044,690	105,152,859	105,122,859	108,366,052
Transfers	3,359	-	-	-
Total Revenues	205,915,791	188,721,991	154,245,905	159,338,054
Expenditures				
Academic Salaries	80,703,047	81,148,266	78,072,066	79,196,069
Classified Salaries	35,145,742	35,519,759	33,617,025	34,176,071
Benefits	43,964,251	47,350,205	46,352,727	47,029,181
Supplies & Materials	1,395,878	1,825,746	1,450,373	1,449,981
Services & Other Operating	17,049,771	18,245,032	14,683,644	14,938,151
Equipment	363,061	1,022,494	786,111	841,583
Transfers	7,025,516	8,339,455	3,240,489	3,240,489
Total Expenditures	185,647,265	193,450,958	178,202,434	180,871,525
Total Surplus/(Deficit)	20,268,526	(4,728,967)	(23,956,529)	(21,533,471)

Unrestricted General Fund Revenue By Source



Expenditures By Classification



Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8611	State General Apportionment	57,614,498	54,679,897	24,383,402	25,853,524
8611A	Prior YR Corrections-St Apportion	2,326,436	-	-	-
8611E	SGA 2% Enrollment Fee Allowance	265,227	310,619	217,283	188,682
8612	Apprenticeship Allow	223,954	244,400	219,236	219,236
8618	Part time Faculty Allocation	483,269	483,269	452,178	452,178
8618A	Part-Time FAC Office Hours	49,797	-	-	-
8618C	Part-Time FAC Ins.	59,381	-	-	-
8630	EPA Revenues **	24,978,371	22,995,895	20,495,895	20,495,895
8655	Economic Programs	58	-	-	-
8671	Homeowner's Prop Tax Relief	-	-	-	93,315
8672	Other Tax Relief Subventions	1,125	-	-	-
8681	ST Lottery Proceeds	3,283,740	2,701,167	2,701,167	2,834,198
8691	ST Mandated Costs	13,581,886	2,153,885	653,885	834,975
	Total State Revenue	102,867,742	83,569,132	49,123,046	50,972,002
8811	Tax Allocation, Secured Roll	24,756,839	25,188,453	25,177,925	26,058,581
8812	Tax Allocation, Supplemental Roll	369,871	376,320	376,163	389,320
8813	Tax Allocation, Unsecured Roll	1,670,559	1,699,684	1,698,974	1,758,399
8816	Prior year taxes	546,917	556,452	556,219	575,674
8817	ERAF	43,200,890	43,954,060	43,935,688	45,472,441
8818	Redevelopment AB 1290	687,461	-	-	332,199
8821	Cont, Gifts, Endowments	11,848	10,000	10,000	10,000
8824	Foundations Sources	28,981	-	-	-
8827	Save A Class Donation	538	-	-	-
8831	Contract Instructional Serv	87,195	-	-	-
8841	General Sales	-	-	-	-
8851	Rentals/Leases	399,021	175,000	175,000	175,000
8861	Interest/Invest Inc	293,876	157,012	157,012	157,012
8866	Enrollment Fees	8,968,219	9,032,543	9,032,543	9,434,091
8868	Non-Resident Enrollment Fees	6,185,777	6,733,598	6,733,598	6,733,598
8872	Community Service Classes	73,478	-	-	-
8879	Student Records	315	350	350	350

Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8889	Other Student Fees	123	-	-	-
8891	Other Local Revenues	248,388	20,000	20,000	20,000
8892	Traffic Fines	59,020	20,000	20,000	20,000
8893	Copiers, Fundraising, Recycling & Vending	2,009	347,961	347,961	347,961
8895	Sales Taxes (Prop A)	14,837,414	16,881,426	16,881,426	16,881,426
8912	Sale of Equipt/Supplies	898	-	-	-
8950	F & A Recoveries	615,053	-	-	-
	Total Local Revenue	103,044,690	105,152,859	105,122,859	108,366,052
8981	Transfer in - General Unrestricted	3,359	-	-	-
	Total Transfers	3,359	-	-	-
	Total Revenues	205,915,791	188,721,991	154,245,905	159,338,054
Expenditures					
1120	Faculty-Schl	39,808,544	46,701,260	45,545,689	45,858,762
1129	Faculty-Long Term Substitutes	35,632	270,488	270,488	349,229
1210	Administrators	6,644,005	7,414,139	7,971,637	7,942,761
1220	Nonteaching-Schl	1,663,635	2,261,007	2,044,738	2,380,806
1230	Librarians-Schl	680,313	510,827	508,446	528,674
1240	Counselors-Schl	3,109,978	4,659,460	4,566,289	4,660,584
1250	Student Health Personnel	21,226	-	-	-
1280	Supervisors	741,799	894,870	818,815	831,588
1320	Faculty-LOA Hourly	4,679	-	-	-
1322	Faculty-Regular Hours	246,287	170,414	173,040	175,739
1323	Faculty-Reg Hrs PBL	17,535,594	13,576,184	11,523,073	11,751,342
1324	Faculty-Summer/Int Hourly	1,989,067	88,072	88,072	89,446
1325	Faculty-Subs	720,659	502,500	502,500	510,339
1329	Faculty-Sabbatical Hourly	41,467	45,483	-	-
1333	Faculty-Reg Hrs Ovrld By Load	3,627,655	1,052,664	1,052,664	1,069,085
1412	Supervisors-Hourly	-	-	-	-
1422	Nonteaching-Hourly	2,546,393	2,071,345	2,077,063	2,103,658
1423	Part-time Office Hours	409,771	431,705	431,705	438,439
1424	Nonteaching-Sum/Int	17,075	-	-	-
1432	Librarians-Hourly	471	-	-	-
1442	Counselors-Hourly	178,342	-	-	-
1444	Counselors-Sum/Int	47,127	-	-	-
1484	Supervisors-Stipends	633,329	497,848	497,848	505,614
	Total Academic Salaries	80,703,047	81,148,266	78,072,066	79,196,069

Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
2110	Classified-Reg	28,599,915	29,194,051	28,667,524	29,150,254
2115	Governing Board	42,804	48,000	48,000	48,749
2210	Instructional Aides-Reg	2,190,368	2,176,445	1,862,270	1,899,834
2330	Classified-NI Temp	1,813,321	1,923,075	1,208,575	1,215,418
2334	Classified-Sum/Int	818	-	-	-
2370	Classified-NI Coll Aide	1,263,851	1,680,158	1,303,221	1,303,220
2374	Classified-Summer Lab Aide	104,524	-	-	-
2375	Classified-NI Coll Aide WK Stdy	1,791	-	-	-
2380	Classified-Overtime	646,958	-	-	-
2410	Instructional Aides-Non Reg Temp	472,275	498,030	527,435	558,596
2888	P-Share Time	9,117	-	-	-
	Total Classified Salaries	35,145,742	35,519,759	33,617,025	34,176,071
3101	STRS	957	-	-	-
3102	STRS - Administrators	553,730	814,317	867,608	867,608
3109	STRS - Certificated	6,968,446	7,773,856	7,990,771	8,296,590
3205	PERS - Classified SEIU	460,173	520,665	580,142	589,192
3302	OASDI - Administrators	64,318	-	-	-
3303	OASDI- Stationary Engineers	94,923	72,760	74,661	67,193
3304	OASDI - Classified Managers	21,655	16,650	24,309	24,688
3305	OASDI - Classified SEIU	1,944,818	2,388,481	2,163,426	2,217,183
3306	OASDI - Crafts	84,492	89,295	90,023	91,427
3307	OASDI - Governing Board	2,440	2,381	2,381	2,418
3309	OASDI - Certificated	143,320	3,769	799	4,732
3322	Medicare - Administrators	90,207	113,279	106,273	108,441
3323	Medicare - Stationary Engineers	22,501	14,547	14,497	13,708
3324	Medicare - Classified Managers	5,654	1,500	3,291	3,343
3325	Medicare - Classified SEIU	481,479	528,523	522,432	525,522
3326	Medicare - Crafts	19,760	20,036	19,782	20,091
3327	Medicare - Governing Board	571	557	557	566
3329	Medicare - Certificated	1,021,581	991,842	931,299	961,566
3402	Health Plan - Administrators	385,899	477,018	453,080	462,291
3403	Health Plan - Stationary Engineers	135,659	123,118	90,339	76,606
3404	Health Plan - Classified Managers	24,707	24,291	22,365	22,714
3405	Health Plan - Classified SEIU	4,088,933	4,118,114	3,830,077	3,272,077

Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
3406	Health Plan - Crafts	144,196	164,254	91,279	92,703
3407	Health Plan - Governing Board	63,025	41,832	36,339	36,977
3409	Health Plan - Certificated	8,005,435	8,580,211	8,122,770	8,598,904
3422	Dental - Administrators	69,088	93,606	83,157	84,550
3423	Dental - Stationary Engineers	26,622	26,123	26,123	22,993
3424	Dental - Classified Managers	4,644	5,225	6,966	7,075
3425	Dental - Classified SEIU	867,246	867,531	857,650	899,772
3426	Dental - Crafts	26,652	29,606	29,606	30,068
3427	Dental - Governing Board	11,901	8,708	6,966	7,075
3429	Dental - Certificated	1,484,626	1,394,945	1,286,805	1,325,285
3432	Life Insurance - Administrators	4,119	5,946	5,294	5,381
3433	Life Insurance - Stationary Enginee	1,501	1,629	1,629	1,434
3434	Life Insurance - Classified Manager	256	326	434	441
3435	Life Insurance - Classified SEIU	49,132	63,982	63,162	62,674
3436	Life Insurance - Crafts	1,545	1,845	1,844	1,873
3437	Life Insurance - Governing Board	507	543	326	331
3439	Life Insurance - Certificated	55,430	105,517	98,150	31,902
3461	Post Retirement	7,583,551	7,741,180	7,741,180	7,741,180
3502	SUI - Administrators	3,187	3,948	3,730	3,804
3503	SUI - Stationary Engineers	761	603	621	555
3504	SUI - Classified Managers	185	113	174	177
3505	SUI - Classified SEIU	16,304	21,955	21,745	21,612
3506	SUI - Crafts	688	731	743	755
3509	SUI - Certificated	38,871	121,521	114,973	121,411
3602	Workers Comp - Administrators	98,738	113,714	111,513	113,860
3603	Workers Comp - Stationary Engineers	23,884	14,264	13,913	13,634
3604	Workers Comp - Classified Managers	5,793	732	2,672	2,713
3605	Workers Comp - Classified SEIU	511,418	529,701	523,861	530,728
3606	Workers Comp - Crafts	21,570	21,099	20,527	20,848
3607	Workers Comp - Governing Board	672	603	603	612
3609	Workers Comp - Certificated	1,220,519	1,070,605	992,162	1,024,273
3652	OPEB	224,787	1,732,712	1,802,318	1,925,887

Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
3702	SF Retirement - Administrators	223,700	-	-	-
3703	SF Retirement - Stationary Engineer	218,471	188,273	197,868	187,549
3704	SF Retirement - Classified Managers	70,146	18,750	43,840	44,524
3705	SF Retirement - Classified SEIU	5,877,111	5,861,771	5,850,388	6,020,889
3706	SF Retirement - Crafts	257,697	263,576	275,699	280,000
3709	SF Retirement - Certificated	103,456	157,527	127,586	136,778
3710	SF Retirement - Students	3,713	-	-	-
3909	Other Benefits - Certificated	9,138	-	-	-
3913	SUSP-Other Benefits	217	-	-	-
3991	Other Benefits-Transportation	17,529	-	-	-
	Total Benefits	43,964,251	47,350,205	46,352,727	47,029,181
4102	Textbooks	3,153	3,521	1,392	1,355
4103	Other Books	5,286	7,201	10,499	10,499
4301	Printing Supplies	103,756	121,623	98,600	105,600
4302	Computer Supplies	12,403	42,138	25,317	24,317
4303	Other Supplies	1,082,004	1,358,112	1,066,290	1,064,470
4304	Durable Supplies	4,287	3,685	5,533	5,533
4305	Instructional Supplies	142,607	231,227	201,359	196,824
4306	Food Supplies	1,345	218	-	-
4402	Uniforms	40,798	56,865	40,285	40,285
4405	Paper/Plastic Supplies	239	1,156	1,099	1,099
	Total Supplies	1,395,878	1,825,746	1,450,373	1,449,981
5101	Instructional Service Agreements	93,025	-	-	-
5110	Guest Lecturer	29,398	26,778	32,862	32,862
5120	Computer Consulting	4,100	-	-	-
5130	Dues and Memberships	252,666	195,642	205,066	242,543
5190	Other Consulting	4,610,308	4,238,603	3,345,494	3,880,678
5191	Misc Personal Services	150	300	31,000	3,000
5192	Stipends	-	14,400	11,520	11,520
5202	Conference and Food Services	48,875	114,449	90,999	90,999
5210	Travel - Non-Local	136,416	313,024	208,745	242,865
5212	Travel - Local	52,728	103,899	61,176	72,376
5254	Election	225,620	440,780	308,224	257,080
5350	Postage	242,462	264,956	178,088	178,088
5410	Insurance	1,323,293	1,057,667	926,534	926,534

Unrestricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
5510	Water/Sewage	671,321	620,000	440,000	440,000
5520	Gas/Electricity	1,563,192	1,526,122	1,220,898	1,220,898
5530	Telephone	181,256	161,253	142,073	170,034
5560	Housekeeping	426,874	523,868	420,880	420,880
5610	Other Property Leases	656,700	587,019	522,419	518,648
5620	Property Leases - SFUSD	25,579	149,557	119,646	148,445
5631	Vehicle Leases	26,047	2,883	22,433	22,433
5632	Copier Leases	196,703	312,865	260,200	267,031
5633	Other Leases	214,632	167,075	157,564	236,790
5640	Maint & Repair - Non-Equipment	1,337,125	1,849,961	1,508,228	1,490,428
5650	Maint & Repair - Equipment	559,627	736,939	629,489	653,595
5655	Maint & Repair - Vehicles	9,729	27,000	29,383	29,383
5656	Software License Fees	1,391,065	1,264,355	952,204	1,119,990
5657	Maint - Hazardous Materials	104,919	140,000	112,000	112,000
5658	Maint - Other	3,601	6,200	4,960	4,960
5720	Litigation	50,355	85,500	82,297	82,297
5721	Judgments/Claims/Settlements	15,400	550,169	446,777	446,777
5722	Legal Services	634,263	700,737	557,734	557,734
5724	Investigations	2,500	10,220	-	3,600
5801	Broadcasting	76,142	70,875	44,722	44,722
5802	Print Advertising	1,887	13,364	11,985	9,985
5803	Other Advertising	280	2,454	1,200	1,200
5804	Community Outreach	50	64	-	-
5805	Student Outreach	852,395	739,260	579,008	169,600
5902	Testing Services	-	6,200	929	929
5903	City Services	19,025	23,714	18,971	18,971
5904	Meals for Governing Board	8,255	4,000	3,200	3,200
5906	Credit Card Fees	303,320	300,500	262,400	233,600
5907	Over/Short	167	-	-	-
5908	Bank Service Fees	88,874	134,764	126,321	126,321
5909	Receivable Write-Off	247,857	340,798	272,638	98,186
5910	Other Expenses	104,277	108,363	86,319	86,319
5911	Tuition Reimbursement	36,029	63,991	61,078	61,078
5912	Fees for Services	172,659	198,224	150,293	160,681
5913	Banquet and Other Food Expenses	27,332	14,938	12,489	15,689
5914	Governmental Fees, Taxes & Licenses	21,294	31,300	23,200	23,200
	Total Services	17,049,771	18,245,032	14,683,644	14,938,151

Unrestricted General Fund Detail

2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
6101	Site Planning	-	4,000	-	-
6102	Site Improvements	20,495	-	-	-
6302	Books	85,239	97,775	54,980	54,980
6304	Databases	29,334	44,112	49,378	49,378
6306	Periodicals	-	30	37,820	30,820
6308	Video	2,437	-	2,513	-
6411	Add-Furniture/Fixtures	3,905	15,405	21,306	21,306
6412	Add-Vehicles	-	7,900	64,000	64,000
6413	Add-Computer Equipment	-	755	128,674	195,974
6414	Add-Miscellaneous Equipment	12,058	112,609	15,262	15,262
6431	Repl-Furniture/Fixtures	6,633	101,408	-	-
6432	Repl- Vehicles	5,497	30,700	-	-
6433	Repl-Computer Equipment	-	2,000	1,600	1,600
6434	Repl-Miscellaneous Equipment	27,257	30,693	6,943	6,903
6441	Add-Non Cap Custodial Furn/Fix	-	700	700	700
6443	Add-Non Cap Computer Eqp	-	220,639	151,452	150,067
6444	Add-Non Cap Custodial Misc Equip	20,722	-	42,740	41,849
6451	Add-Expendable Furniture/Fixt	3,657	7,433	1	1
6453	Add-Expendable Computer Equip	133,816	291,859	199,053	199,053
6454	Add-Expendable Misc Equipment	12,010	54,476	9,690	9,690
	Total Equipment	363,061	1,022,494	786,111	841,583
7310	Transfer out & Encumbrance Reservations	-	-	-	-
7320	Transfer out - Restricted	30,632	-	-	-
7330	Transfer out - Cafeteria	785,269	775,000	487,162	487,162
7340	Transfer out - Child Development	188,861	335,652	-	-
7350	Transfer out - Capital Projects	1,500,000	-	464,638	464,638
7371	Transfer out - OPEB	3,325,116	2,750,000	-	-
7370	Transfer out - Self-Insurance	1,000,000	-	-	-
7380	Transfer out - Financial Aid	167,805	206,861	-	-
7600	Other Payments to/for Students	27,813	31,057	-	-
7901	Unallocated Cost	20	10,383	-	-
7902	Board Desig Reserv for Contingency	-	-	-	-
7903	Apportionment Repayment	-	4,230,502	2,288,689	2,288,689
	Total Transfers	7,025,516	8,339,455	3,240,489	3,240,489
	Total Expenditures	185,647,265	193,450,958	178,202,434	180,871,525
	Total Surplus/(Deficit)	20,268,526	(4,728,967)	(23,956,529)	(21,533,471)

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

Unrestricted General Fund FTE By Location 2017-18 Final Budget

Department	Fort					John					Total	
	Airport	Civic	CNB	Dwntn	Evans	Mason	Gough	Adams	Mission	Ocean		Southeast
Accounting	-	-	-	-	-	-	8.5	-	-	1.0	-	9.5
Admin of Justice/Fire Science	-	-	-	-	-	-	-	-	-	8.5	-	8.5
Administrative Services	-	-	-	-	-	-	0.5	-	-	9.7	-	10.2
Admissions & Records	-	-	-	-	-	-	-	-	-	45.4	-	45.4
African American Department	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Applied Sciences School	6.0	-	-	-	23.1	-	-	-	-	6.9	-	36.0
Behavioral Sciences School	-	-	-	-	-	-	-	-	-	71.4	-	71.4
Buildings & Grounds	-	-	-	1.0	-	-	-	-	2.0	29.4	-	32.4
Business	-	-	2.1	2.0	-	-	-	3.0	2.0	29.0	-	38.1
Business School	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Cal Works School by Prog	-	-	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-
CCSF Organization Group	-	-	-	-	-	-	-	-	-	9.7	-	9.7
Chancellor	-	-	-	-	-	-	-	-	-	19.5	-	19.5
Chief Operating Officer	-	-	-	-	-	-	5.0	-	-	3.0	-	8.0
Child Development & Family Studies	-	-	-	-	-	-	-	-	-	17.5	-	17.5
Chinatown/North Beach Campus	-	-	7.9	-	-	-	-	-	-	-	-	7.9
Civic Center Campus	-	3.1	-	-	-	1.0	0.8	-	-	-	-	4.9
Contract Education/Continuing Ed.	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Counseling	-	-	-	-	-	-	-	-	1.0	24.8	-	25.8
Counseling, Departments	-	-	2.3	3.0	1.0	-	-	-	0.5	41.6	-	48.3
Dean of Students	-	-	-	-	-	-	-	1.0	-	11.6	-	12.6
District Business Services	-	-	-	-	-	-	24.0	-	-	1.0	-	25.0
Downtown Campus	-	-	-	7.0	-	-	-	-	-	1.0	-	8.0

Unrestricted General Fund FTE By Location 2017-18 Final Budget

Department	Fort					John					Total	
	Airport	Civic	CNB	Dwntn	Evans	Mason	Gough	Adams	Mission	Ocean		Southeast
Employee Relations	-	-	-	0.3	-	-	1.0	0.8	-	3.4	-	5.5
Engineering	-	-	-	-	1.0	-	-	-	-	15.0	-	16.0
Enrollment and Support Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Environmental Hort. & Floristry	-	-	-	-	-	-	-	-	-	9.5	-	9.5
ESL	-	8.7	14.3	12.1	-	-	2.9	5.7	9.5	43.1	-	96.3
Evans Campus	-	-	-	-	2.0	-	-	-	-	1.0	-	3.0
Faculty Support Services	-	-	-	-	-	-	-	-	-	4.0	-	4.0
Financial Aid Office	-	-	-	1.0	-	-	-	-	1.9	17.6	-	20.4
General Counsel	-	-	-	-	-	-	1.0	-	-	2.0	-	3.0
Health & Physical Education School	-	-	-	-	-	-	-	3.7	-	16.6	-	20.3
Health Care Tech	-	-	-	-	-	-	-	6.2	-	8.0	-	14.2
Hospitality/American Cook	-	-	-	2.0	-	-	-	-	-	16.8	-	18.8
Human Resources	-	-	-	-	-	-	29.0	-	-	1.0	-	30.0
Instructional Resources - Media	-	-	-	-	-	-	-	-	-	7.4	-	7.4
Instructional Services	-	-	2.0	-	-	-	1.0	1.0	-	12.5	-	16.5
International Education/ESL School	-	-	-	-	-	-	-	-	-	15.0	-	15.0
ITS	-	-	-	-	-	-	2.0	-	1.0	43.2	-	46.2
John Adams Campus	-	-	-	-	-	-	-	9.1	-	-	-	9.1
Labor Studies/Apprenticeship	-	-	-	-	4.0	-	-	-	-	6.0	-	10.0
Liberal Arts School	-	-	-	-	-	2.0	-	-	6.0	193.4	1.0	202.4
Library/Learning Resources	-	-	2.0	2.0	-	-	-	1.2	2.0	50.6	-	57.8
Logistical Services	1.0	4.0	4.0	6.0	3.0	1.0	7.0	6.0	9.0	90.8	5.0	136.8
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	19.0	-	19.0
Mathematics/Math-Bridge	-	-	1.0	-	-	-	-	-	-	47.3	-	48.3

Unrestricted General Fund FTE By Location 2017-18 Final Budget

Department	Fort					John					Total	
	Airport	Civic	CNB	Dwntn	Evans	Mason	Gough	Adams	Mission	Ocean		Southeast
Matriculation	-	-	-	0.3	-	-	-	0.9	-	2.9	-	4.1
Mission Campus	-	-	-	-	-	-	-	-	12.1	-	-	12.1
Nursing	-	-	-	-	-	-	-	9.0	-	29.9	-	38.9
Office of Diversity & Student Equity	-	-	-	-	-	-	-	-	-	2.2	-	2.2
Others - COO	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Physical Ed Dept	-	-	-	-	-	-	-	-	-	44.3	-	44.3
president campus and centers	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Provost	-	-	-	-	-	-	-	0.3	-	1,215.7	-	1,216.0
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	12.1	-	12.1
School Deans	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Schools	-	-	-	-	-	-	-	1.0	-	14.6	-	15.6
Science & Math School	-	-	-	-	-	-	-	-	1.0	112.1	-	113.1
Southeast Campus	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Student Affairs	-	-	-	-	-	-	-	-	-	7.0	-	7.0
Student Development	-	-	-	-	-	-	-	-	-	7.0	-	7.0
Student Health Center	-	-	-	-	-	-	-	-	1.0	2.0	-	3.0
Student Services	-	-	-	-	-	-	-	-	-	38.4	-	38.4
Transitional Studies/Adult Learning	-	0.9	-	-	-	-	1.8	5.4	5.1	4.8	-	18.0
Workforce and Centers	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Total	7.0	16.7	35.6	36.7	34.1	4.0	84.5	54.2	54.0	2,466.0	6.0	2,799.0

Restricted General Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	5,835,111	5,458,450	4,151,292	3,283,330
State Revenues	20,499,681	25,607,781	23,764,154	23,764,154
Local Revenues	8,753,183	12,505,572	10,883,903	11,491,078
Transfers	289,222	39	-	-
Total Revenues	35,377,197	43,571,842		38,538,563
Expenditures				
Academic Salaries	10,580,073	10,861,939	10,287,930	10,886,466
Classified Salaries	6,366,710	9,493,610	4,949,550	11,580,475
Benefits	4,302,060	5,360,362	4,694,047	7,152,318
Supplies & Materials	1,775,735	4,532,820	4,004,302	4,160,904
Services & Other Operatir	5,941,239	9,441,719	2,858,559	3,099,142
Equipment	1,426,533	3,687,126	1,588,531	1,768,682
Transfers	5,049,937	9,279,191	4,284,640	4,285,393
Total Expenditures	35,442,288	52,656,766		42,933,380
Total Surplus/(Deficit)	(65,091)	(9,084,924)		(4,394,817)

Restricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16	2016-17	2017-18	2017-18
		Actuals	Working Budget	Tentative Budget	Final Budget
8120	Higher Education Act	802,876	951,461	403,502	403,502
8130	Workforce Investment Act	40,328	-	-	-
8140	TANF-Federal	86,123	81,816	81,816	81,816
8170	Vocational/Applied Tech	1,135,528	1,084,157	1,086,776	1,086,776
8190	Other Federal Restricted Revenues	2,192,595	2,105,200	1,261,236	1,261,236
8199	Other Federal Revenues	673,549	363,769	450,000	450,000
8290	Ca Dept Ed-Fed Pass Thru	904,112	872,047	867,962	-
	Total Federal Revenues	5,835,111	5,458,450	4,151,292	3,283,330
8611A	Prior YR Corrections-St Apportion	-	-	-	-
8615	Basic Skills	412,013	729,630	597,625	597,625
8622	EOPS	1,787,210	1,695,351	1,611,337	1,611,337
8623	DSPS	2,277,620	1,875,599	1,875,599	1,875,599
8624	State Calworks Allocations	373,979	355,280	630,508	630,508
8626	BFAP Apportionment	912,508	786,005	866,545	866,545
8627	Matriculations	6,818,018	6,821,727	7,875,404	7,875,404
8628	Instructional M&E Allocations	-	129,882	-	-
8629	Other Gen Categorical Allocations	292,466	6,237,247	2,075,352	2,075,352
8655	Economic Programs	2,071,129	1,322,907	228,000	228,000
8656	Other Reimb Categoricals	430,517	1,467,995	1,546,438	1,546,438
8681	ST Lottery Proceeds	1,113,636	861,799	871,560	871,560
8699	Other Misc ST Revenues	4,010,585	3,324,360	5,585,787	5,585,787
	Total State Revenues	20,499,681	25,607,781	23,764,154	23,764,154
8821	Cont, Gifts, Endowments	4,205	-	-	100,000
8823	City College Foundation	8,986	-	-	-
8824	Foundations Sources	89,695	56,765	-	-
8831	Contract Instructional Serv	2,762,831	2,506,256	2,826,845	3,299,690
8832	SF City Sub-Contracts	1,775,502	2,109,995	894,392	1,016,392
8833	Other Contract Services	823,281	4,777,348	3,665,059	3,684,246
8872	Community Service Classes	389,602	572,780	498,380	498,380
8876	Health Service Fees-Summary	970,606	923,400	1,046,989	1,046,989
8881	Parking Fees-Summary	559,744	2,172	524,886	524,886
8885	ESLIP	883,884	727,170	706,835	706,835
8889	Other Student Fees	177,224	110,744	320,202	213,346
8891	Other Local Revenues	121,330	533,855	245,192	245,192
8892	Traffic Fines	129,081	144,071	129,498	129,498
8893	Copiers, Fundraising, Recycling & Vendit	57,214	41,015	25,625	25,625
	Other Local Revenues	8,753,183	12,505,572	10,883,903	11,491,078
8896	Intrafund Transfer	-	-	-	-
8981	Transfer in - General Unrestricted	199,412	39	-	-
8982	Transfer in - General Restricted	89,810	-	-	-
	Total Transfers	289,222	39	-	-
	Total Revenues	35,377,197	43,571,842		38,538,563

Restricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
Expenditures					
1120	Faculty-SchI	1,259,989	414,256	423,493	439,821
1210	Administrators	521,848	1,271,334	1,459,244	1,608,119
1220	Nonteaching-SchI	1,248,988	2,462,050	2,040,515	2,093,896
1240	Counselors-SchI	2,673,329	2,558,056	2,324,386	2,556,172
1250	Student Health Personnel	279,645	395,796	403,684	409,981
1280	Supervisors	23,270	-	-	-
1320	Faculty-LOA Hourly	7,994	8,280	-	-
1322	Faculty-Regular Hours	499,309	401,545	439,058	444,206
1323	Faculty-Reg Hrs PBL	1,307,421	260,517	282,713	297,254
1324	Faculty-Summer/Int Hourly	29,436	34,680	33,090	34,414
1325	Faculty-Subs	10,387	994	994	1,010
1333	Faculty-Reg Hrs OvrlD By Load	146,266	38,641	38,641	39,244
1422	Nonteaching-Hourly	1,828,583	2,118,754	1,945,543	2,082,628
1423	Part-time Office Hours	-	-	-	-
1424	Nonteaching-Sum/Int	106,823	133,000	132,534	154,551
1442	Counselors-Hourly	354,901	375,038	375,038	350,424
1444	Counselors-Sum/Int	271,859	380,270	380,270	365,883
1452	Student Health Persn-Hourly	793	-	-	-
1484	Supervisors-Stipends	9,232	8,727	8,727	8,863
	Total Academic Salaries	10,580,073	10,861,939	10,287,930	10,886,466
2110	Classified-Reg	3,364,258	4,885,342	3,463,845	8,952,030
2210	Instructional Aides-Reg	468,256	690,046	398,019	682,307
2330	Classified-NI Temp	770,731	1,897,851	830,381	1,668,089
2340	Classified - Class 9910 only	202,972	-	-	-
2370	Classified-NI Coll Aide	622,632	640,678	148,360	168,307
2374	Classified-Summer Lab Aide	2,851	-	-	-
2375	Classified-NI Coll Aide WK Stdy	861,735	1,318,761	57,747	57,747
2380	Classified-Overtime	25,230	8,595	-	-
2410	Instructional Aides-Non Reg Temp	48,044	52,337	51,197	51,996
2888	P-Share Time	-	-	-	-
	Total Classified Salaries	6,366,710	9,493,610	4,949,550	11,580,475
3102	STRS - Administrators	48,095	119,043	126,951	126,951
3109	STRS - Certificated	974,625	1,083,123	1,099,022	1,101,883
3205	PERS - Classified SEIU	-	21,153	17,717	17,993
3302	OASDI - Administrators	-	-	-	-
3303	OASDI- Stationary Engineers	-	-	-	-
3305	OASDI - Classified SEIU	269,786	428,667	298,748	304,620
3308	OASDI - CalWorks	8,967	-	-	-
3309	OASDI - Certificated	10,098	11,091	12,019	12,146

Restricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16	2016-17	2017-18	2017-18
		Actuals	Working Budget	Tentative Budget	Final Budget
3322	Medicare - Administrators	6,063	16,073	12,418	12,819
3323	Medicare - Stationary Engineers	-	-	-	-
3325	Medicare - Classified SEIU	64,129	74,218	51,882	53,016
3328	Medicare - CalWorks	2,097	-	-	-
3329	Medicare - Certificated	135,568	125,232	121,570	121,950
3401	Health Plan	-	-	-	-
3402	Health Plan - Administrators	34,604	97,511	71,460	73,763
3403	Health Plan - Stationary Engineers	-	-	-	-
3405	Health Plan - Classified SEIU	577,995	710,578	613,606	627,431
3409	Health Plan - Certificated	804,551	769,530	772,550	3,179,043
3416	Dental Plan	-	-	-	-
3422	Dental - Administrators	6,014	16,645	12,626	12,974
3423	Dental - Stationary Engineers	-	-	-	-
3425	Dental - Classified SEIU	143,677	234,392	160,802	164,355
3429	Dental - Certificated	156,112	174,754	163,554	164,150
3432	Life Insurance - Administrators	259	896	679	700
3435	Life Insurance - Classified SEIU	8,001	14,916	10,136	10,359
3439	Life Insurance - Certificated	6,144	14,626	13,518	13,590
3502	SUI - Administrators	216	535	424	437
3505	SUI - Classified SEIU	2,271	5,141	3,427	3,503
3506	SUI - Crafts	-	-	-	-
3509	SUI - Certificated	4,157	21,545	20,825	21,015
3602	Workers Comp - Administrators	6,785	15,769	12,369	12,803
3603	Workers Comp - Stationary Engineers	-	-	-	-
3605	Workers Comp - Classified SEIU	71,289	41,969	31,934	32,621
3609	Workers Comp - Certificated	132,268	123,356	122,788	123,061
3652	OPEB	15,942	319,834	249,559	252,683
3702	SF Retirement - Administrators	-	-	-	-
3705	SF Retirement - Classified SEIU	799,328	891,921	666,510	681,215
3709	SF Retirement - Certificated	11,299	27,843	26,952	27,237
3710	SF Retirement - Students	37	-	-	-
3991	Other Benefits-Transportation	1,682	-	-	-
	Total Benefits	4,302,060	5,360,362	4,694,047	7,152,318
4102	Textbooks	553,133	952,666	318,600	318,550
4103	Other Books	36,162	68,044	15,300	15,300
4211	Cafeteria-COGS (Food)	-	1,000	1,000	1,000
4301	Printing Supplies	68,336	445,518	248,217	248,817
4302	Computer Supplies	88,447	239,023	175,700	174,600
4303	Other Supplies	182,545	969,549	321,388	357,557
4304	Durable Supplies	23,113	25,853	11,609	11,609
4305	Instructional Supplies	811,963	1,769,256	2,895,987	3,016,970
4306	Food Supplies	6,132	52,861	7,500	7,500
4402	Uniforms	5,905	9,050	9,000	9,000
	Total Supplies	1,775,735	4,532,820	4,004,302	4,160,904

Restricted General Fund Detail

2017-18 Final Budget

Acct	Account Title	2015-16	2016-17	2017-18	2017-18
		Actuals	Working Budget	Tentative Budget	Final Budget
5101	Instructional Service Agreements	197,608	303,100	-	5,100
5110	Guest Lecturer	58,337	183,484	7,000	7,000
5120	Computer Consulting	13,032	82,297	4,000	4,000
5130	Dues and Memberships	45,262	88,276	35,961	41,521
5131	Participants Cost	61,161	74,404	-	-
5190	Other Consulting	2,882,192	4,760,166	1,335,145	1,379,536
5192	Stipends	6,350	-	-	-
5193	Honorarium	-	5,000	-	-
5202	Conference and Food Services	119,005	278,677	42,148	58,648
5210	Travel - Non-Local	234,592	711,883	228,209	277,209
5212	Travel - Local	69,279	370,891	136,775	145,825
5350	Postage	47,651	145,144	86,634	86,634
5530	Telephone	1,947	3,077	-	-
5560	Housekeeping	1,967	1,700	-	-
5610	Other Property Leases	-	5,000	-	-
5631	Vehicle Leases	-	29,009	-	20,000
5632	Copier Leases	46,311	182,672	75,233	76,733
5633	Other Leases	128,676	112,714	78,000	78,000
5640	Maint & Repair - Non-Equipment	1,278	5,000	5,000	5,000
5650	Maint & Repair - Equipment	138,165	457,681	188,546	211,556
5656	Software License Fees	701,144	520,777	293,242	339,214
5657	Maint - Hazardous Materials	1,565	-	-	-
5658	Maint - Other	1,210	25,170	1,320	1,320
5720	Litigation	-	-	-	-
5801	Broadcasting	-	22,000	-	-
5802	Print Advertising	41,609	113,892	15,000	35,500
5803	Other Advertising	21,194	16,712	1,572	1,572
5804	Community Outreach	870	2,950	7,574	7,574
5805	Student Outreach	38,908	169,746	122,700	122,700
5902	Testing Services	-	5,000	-	-
5906	Credit Card Fees	15,399	25,574	8,000	8,000
5907	Over/Short	(2,550)	-	-	-
5909	Receivable Write-Off	887,892	199,915	-	-
5910	Other Expenses	43,331	248,644	63,001	63,001
5912	Fees for Services	78,567	92,709	500	500
5913	Banquet and Other Food Expenses	59,287	198,453	123,000	123,000
	Total Services	5,941,239	9,441,719	2,858,559	3,099,142

Restricted General Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
6102	Site Improvements	-	41,772	-	-
6201	Planning Costs	-	-	-	-
6202	Construction in Progress	89,500	-	-	-
6203	Project Management	-	-	-	-
6301	Audio	717	-	-	-
6302	Books	12,049	631	-	-
6304	Databases	65,836	62,220	-	-
6306	Periodicals	42,406	46,500	-	-
6308	Video	-	-	-	-
6411	Add-Furniture/Fixtures	1,105	8,100	1,500	1,500
6412	Add-Vehicles	-	141,724	-	-
6413	Add-Computer Equipment	121,722	1,015,483	631,512	631,512
6414	Add-Miscellaneous Equipment	500,102	1,825,345	727,088	762,345
6431	Repl-Furniture/Fixtures	9,612	-	-	-
6433	Repl-Computer Equipment	15,797	-	-	-
6434	Repl-Miscellaneous Equipment	10,784	22,784	8,000	8,000
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-
6443	Add-Non Cap Computer Eqp	163,782	108,452	-	17,654
6444	Add-Non Cap Custodial Misc Equip	31,808	61,467	-	27,240
6451	Add-Expendable Furniture/Fixt	17,893	26,600	20,000	20,000
6453	Add-Expendable Computer Equip	206,943	67,871	431	100,431
6454	Add-Expendable Misc Equipment	136,477	258,177	200,000	200,000
	Total Equipment	1,426,533	3,687,126	1,588,531	1,768,682
7320	Transfer out - General Restricted	89,810	-	-	-
7383	Transfer out - Scholarship Trust	198,924	321,108	21,373	21,373
7501	Payments to Students	288,874	33,371	342,900	342,900
7600	Other Payments to/for Students	1,395,308	913,097	663,750	663,750
7702	Subrecipient Cost	2,434,383	5,099,439	740,667	740,667
7850	F & A Cost	636,286	1,886,819	269,450	270,202
7901	Unallocated Cost	6,352	1,025,358	2,246,501	2,246,501
	Total Transfers	5,049,937	9,279,191	4,284,640	4,285,393
	Total Expenditures	35,442,288	52,656,766	32,667,559	39,433,380
	Total Surplus/(Deficit)	(65,091)	(9,084,924)	6,131,790	(894,817)

Restricted General Fund FTE By Location 2017-18 Final Budget

Department	Airport	Civic	CNB	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Admin of Justice/Fire Science	1.0	-	-	-	-	-	-	-	-	-	-	1.0
Administrative Services	-	-	-	-	-	-	-	-	-	-	4.3	4.3
Admissions & Records	-	-	-	-	-	-	-	-	-	-	1.0	1.0
African American Department	-	-	-	-	-	-	-	-	-	-	-	-
Applied Sciences School	-	-	-	-	-	-	-	-	-	-	1.0	1.0
Behavioral Sciences School	-	-	-	-	-	-	-	-	-	-	-	-
Buildings & Grounds	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Business School	-	-	-	-	-	-	-	-	-	-	-	-
Cal Works School by Prog	-	-	-	-	-	-	-	-	-	1.0	20.4	21.4
Career and Technical Education	-	1.3	-	0.7	3.0	-	0.3	-	-	-	17.9	23.1
CCSF Organization Group	-	-	-	-	-	-	-	-	-	-	-	-
Chancellor	-	-	-	-	-	-	-	-	-	-	0.5	0.5
Chief Operating Officer	-	-	-	-	-	-	-	-	-	-	-	-
Child Development & Family Studies	-	-	-	-	-	-	-	-	-	-	18.7	18.7
Chinatown/North Beach Campus	-	-	-	-	-	-	-	-	-	-	-	-
Civic Center Campus	-	-	-	0.1	-	-	5.2	0.1	-	-	1.0	6.3
Contract Education/Continuing Ed.	-	-	-	4.5	-	3.1	-	-	-	-	3.4	11.0
Counseling	-	-	-	-	-	-	-	-	-	-	29.3	29.3
Counseling, Departments	-	1.0	1.0	1.0	-	-	-	2.0	1.0	27.0	-	33.0
Dean of Students	-	-	-	-	-	-	-	3.0	-	19.9	-	22.9
District Business Services	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Campus	-	-	-	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	1.0	5.7	-	6.7
Enrollment and Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Hort. & Floristry	-	-	-	-	-	-	-	-	-	1.0	-	1.0
ESL	-	-	0.2	-	-	-	0.8	-	0.3	5.6	-	6.9
Evans Campus	-	-	-	-	-	-	-	-	-	-	-	-

Restricted General Fund FTE By Location 2017-18 Final Budget

Department	Airport	Civic	CNB	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Faculty Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Financial Aid Office	-	-	-	-	-	-	-	-	0.2	3.7	-	3.8
General Counsel	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Health & Physical Education School	-	-	-	-	-	-	-	-	-	7.9	-	7.9
Health Care Tech	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Hospitality/American Cook	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Resources - Media	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-
International Education/ESL School	-	-	-	-	-	-	-	-	-	6.4	-	6.4
ITS	-	-	-	-	-	-	-	-	-	-	-	-
John Adams Campus	-	-	-	-	-	-	-	-	-	-	-	-
Labor Studies/Apprenticeship	-	-	-	-	-	-	-	-	-	-	-	-
Liberal Arts School	-	-	-	-	-	-	-	-	0.3	15.2	-	15.5
Library/Learning Resources	-	-	-	-	-	-	-	-	-	-	-	-
Logistical Services	-	-	-	-	-	-	-	-	-	0.3	-	0.3
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Mathematics/Math-Bridge	-	-	-	-	-	-	-	-	-	4.8	-	4.8
Matriculation	-	-	-	0.7	-	-	-	0.2	-	21.0	-	21.8
Mission Campus	-	-	-	-	-	-	-	-	-	-	-	-
Nursing	-	-	-	-	-	-	-	-	-	3.0	-	3.0
Office of Diversity & Student Equity	-	-	-	-	-	-	-	-	-	-	-	-
Others - COO	-	-	-	-	-	-	-	-	-	-	-	-
Physical Ed Dept	-	-	-	-	-	-	-	-	-	-	-	-
president campus and centers	-	-	-	-	-	-	-	-	-	-	-	-
Provost	1.0	-	-	-	-	-	-	1.0	-	0.7	8.2	10.9

Restricted General Fund FTE By Location 2017-18 Final Budget

Department	Airport	Civic	CNB	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	-	-	-
School Deans	-	-	-	-	-	-	-	-	-	-	-	-
Schools	-	-	-	-	-	-	-	-	-	-	-	-
Science & Math School	-	-	-	-	-	-	-	-	-	2.4	-	2.4
Southeast Campus	-	-	-	-	-	-	-	-	-	-	-	-
Student Affairs	-	-	-	-	-	-	-	-	-	-	-	-
Student Development	-	-	-	-	-	-	-	-	-	22.4	-	22.4
Student Health Center	-	-	-	-	-	-	-	-	-	15.3	-	15.3
Student Services	-	-	-	-	-	-	-	-	-	15.0	-	15.0
Transitional Studies/Adult Learning	-	0.1	-	-	-	-	-	0.0	0.6	-	4.0	4.8
Workforce and Centers	-	-	-	-	-	-	-	-	-	-	-	-
Total	2.0	2.4		1.2	6.9	3.0	3.1	7.3	5.8	4.5	289.1	325.3

Departmental Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	8,190	6,996	6,996	6,996
State Revenues	-	-	-	-
Local Revenues	789,349	579,377	593,861	604,198
Transfers	-	-	-	-
Total Revenues	797,539	586,373		611,194
Expenditures				
Academic Salaries	414	-	-	-
Classified Salaries	-	-	-	-
Benefits	104	-	-	16,478
Supplies & Materials	268,552	3,614	3,614	25,977
Services & Other Operatir	452,017	7,672	7,672	24,179
Equipment	84,818	-	-	-
Transfers	11,737	1,990,246	2,004,730	1,700,468
Total Expenditures	817,641	2,001,532		1,767,102
Total Surplus/(Deficit)	(20,102)	(1,415,159)	((1,155,908)

Departmental Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8160	Veterans Education	8,190	6,996	6,996	6,996
	Total Federal Revenues	8,190	6,996	6,996	6,996
8821	Cont, Gifts, Endowments	7,700	12,913	12,913	12,913
8823	City College Foundation	400	10,450	10,450	10,450
8824	Foundations Sources	9,500	-	-	-
8826	Other Non-Profit Contributions	54,366	41,640	41,640	41,640
8833	Other Contract Services	13,085	19,187	19,187	19,887
8841	General Sales	48,027	29,458	29,648	30,308
8861	Interest/Invest Inc	33	25	25	25
8879	Student Records	20,770	19,525	19,525	26,350
8889	Other Student Fees	60,009	43,363	45,072	45,347
8986	Transfer in - Bookstore Auxiliary	100,000	77,000	77,000	77,000
8893A	Duplicate Diploma Fees	640	370	370	370
8893D	Athletic Activities	84,361	65,652	65,652	66,977
8893E	Coffee Cart Income	7,650	8,000	8,000	8,000
8893F	Copiers	4,513	2,873	2,873	2,873
8893G	Fundraising	73,275	31,515	31,515	31,515
8893H	Membership Fees	160	60	60	60
8893I	Miscellaneous Income	156,085	94,424	94,424	94,566
8893P	Materials Fee	10,495	5,382	5,442	5,852
8893S	Library Collection - COTOP	5,089	5,077	5,077	5,077
8893T	Library Fines/Lost Books	18,293	18,833	18,833	18,833
8893V	Transcript Fees	89,715	68,630	81,155	81,155
8893Z	Jazzland Commissions	25,184	25,000	25,000	25,000
	Total Local Revenues	789,349	579,377	593,861	604,198
	Total Revenues	797,539	586,373		611,194

Departmental Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
Expenditures					
1422	Nonteaching-Hourly	414	-	-	-
	Total Academic Salaries	414	-	-	-
2380	Classified-Overtime	-	-	-	-
	Total Classified Salaries	-	-	-	-
3109	STRS - Certificated	44	-	-	-
3329	Medicare - Certificated	6	-	-	-
3405	Health Plan - Classified SEIU	-	-	-	-
3409	Health Plan - Certificated	36	-	-	16,478
3429	Dental - Certificated	10	-	-	-
3439	Life Insurance - Certificated	1	-	-	-
3509	SUI - Certificated	0	-	-	-
3609	Workers Comp - Certificated	7	-	-	-
	Total Benefits	104	-	-	16,478
4102	Textbooks	88	-	-	-
4103	Other Books	6,757	-	-	-
4301	Printing Supplies	49,312	-	-	25,977
4302	Computer Supplies	220	-	-	-
4303	Other Supplies	104,350	3,614	3,614	-
4305	Instructional Supplies	87,129	-	-	-
4402	Uniforms	31,353	-	-	-
4405	Paper/Plastic Supplies	183	-	-	-
4888	SUPPLIES EXPENSE RECOVER	(10,840)	-	-	-
	Total Supplies	268,552	3,614	3,614	25,977

Departmental Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
5110	Guest Lecturer	600	-	-	-
5130	Dues and Memberships	4,855	-	-	-
5210	Travel - Non-Local	107,720	2,194	2,194	-
5212	Travel - Local	3,419	-	-	-
5350	Postage	19,142	-	-	23,839
5610	Other Property Leases	8,048	-	-	-
5632	Copier Leases	79,439	-	-	-
5633	Other Leases	30,176	2,378	2,378	-
5650	Maint & Repair - Equipment	23,090	600	600	340
5655	Maint & Repair - Vehicles	8,745	-	-	-
5656	Software License Fees	4,278	-	-	-
5658	Maint - Other	4,394	-	-	-
5802	Print Advertising	12,545	2,500	2,500	-
5803	Other Advertising	184	-	-	-
5804	Community Outreach	8,549	-	-	-
5805	Student Outreach	13,859	-	-	-
5888	SERVICES EXPENSE RECOVER	(18,491)	-	-	-
5906	Credit Card Fees	474	-	-	-
5910	Other Expenses	34,281	-	-	-
5912	Fees for Services	106,609	-	-	-
5913	Banquet and Other Food Expenses	101	-	-	-
	Total Services	452,017	7,672	7,672	24,179

Departmental Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
6102	Site Improvements	53,930	-	-	-
6302	Books	3,668	-	-	-
6306	Periodicals	2,222	-	-	-
6414	Add-Miscellaneous Equipment	10,800	-	-	-
6443	Add-Non Cap Computer Eqp	2,782	-	-	-
6453	Add-Expendable Computer Equip	7,305	-	-	-
6454	Add-Expendable Misc Equipment	4,111	-	-	-
	Total Equipment	84,818	-	-	-
7310	Transfer out - General Unrestrict	5,209	426	426	-
7383	Transfer out - Scholarship Trust	3,000	-	-	-
7501	Payments to Students	3,228	-	-	-
7600	Other Payments to/for Students	300	-	-	-
7901	Unallocated Cost	-	1,989,820	2,004,304	1,700,468
	Total Transfers	11,737	1,990,246	2,004,730	1,700,468
	Total Expenditures	817,641	2,001,532	2,016,016	1,767,102
	Total Surplus/(Deficit)	(20,102)	(1,415,159)	(1,415,159)	(1,155,908)

Child Development Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	86,458	166,788	146,325	848,208
State Revenues	1,040,605	1,408,245	1,113,873	1,113,873
Local Revenues	445,292	394,710	1,136,933	1,136,933
Transfers	188,861	393,060	-	-
Total Revenues	1,761,216	2,362,803	2,397,131	3,099,014
Expenditures				
Academic Salaries	64,637	9,278	9,448	9,596
Classified Salaries	929,763	1,302,911	1,244,713	1,555,320
Benefits	506,729	663,393	593,331	604,453
Supplies & Materials	28,221	73,000	4,200	4,200
Services & Other Operatir	175,870	16,410	9,300	12,300
Equipment	-	2,100	-	-
Transfers	1,532	60,890	-	-
Total Expenditures	1,706,753	2,127,982	1,860,993	2,185,868
Total Surplus/(Deficit)	54,463	234,821	536,138	913,146

Child Development Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8290	Ca Dept Ed-Fed Pass Thru	86,458	166,788	146,325	848,208
	Total Federal Revenues	86,458	166,788	146,325	848,208
8510	CDE- Apportionment	80,713	106,438	107,107	107,107
8530	General CDE Revenues	67,808	113,218	202,068	202,068
8621	Child Development	762,754	762,754	664,933	664,933
8699	Other Misc ST Revenues	129,330	425,835	139,765	139,765
	Total State Revenues	1,040,605	1,408,245	1,113,873	1,113,873
8821	Cont, Gifts, Endowments	350,755	350,000	350,000	350,000
8824	Foundations Sources	15,470	-	-	-
8832	SF City Sub-Contracts	73,943	44,710	122,000	122,000
8871	Child Development Services	1,716	-	664,933	664,933
8891	Other Local Revenues	3,408	-	-	-
	Total Local Revenues	445,292	394,710	1,136,933	1,136,933
8981	Transfer in - General Unrestricted	188,861	335,652	-	-
8950	F & A Recoveries	-	57,408	-	-
	Total Transfers	188,861	393,060	-	-
	Total Revenues	1,761,216	2,362,803	2,397,131	3,099,014
Expenditures					
1220	Nonteaching-Schl	48,914	6,278	6,448	6,549
1323	Faculty-Reg Hrs PBL	14,930	-	-	-
1422	Nonteaching-Hourly	794	3,000	3,000	3,047
	Total Academic Salaries	64,637	9,278	9,448	9,596
2110	Classified-Reg	679,607	269,644	269,311	312,377
2210	Instructional Aides-Reg	-	940,450	891,521	1,138,396
2330	Classified-NI Temp	239,972	92,817	83,881	104,547
2370	Classified-NI Coll Aide	10,184	-	-	-
2380	Classified-Overtime	-	-	-	-
	Total Classified Salaries	929,763	1,302,911	1,244,713	1,555,320

Child Development Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
3109	STRS - Certificated	5,233	1,090	1,231	1,250
3305	OASDI - Classified SEIU	55,169	88,612	86,203	87,874
3309	OASDI - Certificated	-	10	10	10
3325	Medicare - Classified SEIU	12,902	14,603	13,942	14,203
3329	Medicare - Certificated	715	135	137	139
3401	Health Plan	-	-	-	-
3405	Health Plan - Classified SEIU	195,361	229,684	165,623	168,846
3409	Health Plan - Certificated	4,556	49,105	49,127	49,894
3416	Dental Plan	-	-	-	-
3425	Dental - Classified SEIU	44,471	49,168	46,883	47,763
3429	Dental - Certificated	1,070	164	164	167
3435	Life Insurance - Classified SEIU	1,983	3,066	2,924	2,978
3439	Life Insurance - Certificated	51	13	13	13
3505	SUI - Classified SEIU	451	1,066	1,016	1,035
3509	SUI - Certificated	25	18	18	19
3605	Workers Comp - Classified SEIU	14,152	7,577	7,239	7,373
3609	Workers Comp - Certificated	780	146	148	151
3652	OPEB	2,262	35,819	34,179	34,820
3705	SF Retirement - Classified SEIU	167,548	183,093	184,452	187,896
3709	SF Retirement - Certificated	-	22	22	23
	Total Benefits	506,729	663,393	593,331	604,453
4103	Other Books	-	3,100	-	-
4301	Printing Supplies	-	500	500	500
4303	Other Supplies	10,033	37,400	3,200	3,200
4305	Instructional Supplies	3,115	6,000	500	500
4306	Food Supplies	15,073	26,000	-	-
	Total Supplies	28,221	73,000	4,200	4,200

Child Development Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
5000	Budget-Other Operating Expenses	-	-	-	-
5130	Dues and Memberships	55	980	-	-
5190	Other Consulting	-	3,400	7,500	7,500
5212	Travel - Local	-	1,200	1,700	1,700
5350	Postage	-	700	100	2,100
5540	Other utilities	-	8,630	-	-
5640	Maint & Repair - Non-Equipment	-	500	-	-
5650	Maint & Repair - Equipment	931	800	-	-
5656	Software License Fees	1,809	-	-	-
5909	Receivable Write-Off	173,075	-	-	-
5910	Other Expenses	-	200	-	1,000
5914	Governmental Fees, Taxes & Licen	-	-	-	-
	Total Services	175,870	16,410	9,300	12,300
6414	Add-Miscellaneous Equipment	-	2,100	-	-
	Total Equipment	-	2,100	-	-
7501	Payments to Students	-	30,000	-	-
7850	F & A Cost	1,532	-	-	-
7901	Unallocated Cost	-	30,890	-	-
	Total Transfers	1,532	60,890	-	-
	Total Expenditures	1,706,753	2,127,982	1,860,993	2,185,868
	Total Surplus/(Deficit)	54,463	234,821	-	913,146

Cafeteria Fund Summary 2017-18 Final Budget

Cafeteria Fund Summary 2017-18 Final Budget				
Local Revenues	551,936	519,495	523,495	523,495
Total Revenues	1,681,797	1,294,495		1,010,657
Expenditures				
Benefits	226,261	282,938	237,536	241,242
Services & Other Operating	85,314	227,317	220,052	217,552
Transfers	345,065	-	-	-

Cafeteria Fund Summary 2016-17 Tentative 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 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8848	CAFE-Food Sales	501,809	468,986	472,958	472,958
8848A	Retail Sales	3,847	3,972	4,000	4,000
8849	CAFE-Beverage Sales	46,239	46,281	46,537	46,537
8849A	CAFE-OVERRINGS	42	256	-	-
	Total Local Revenues	551,936	519,495	523,495	523,495
8981	Transfer in - General Unrestricted	785,269	775,000	487,162	487,162
8983	Transfer in - Cafeteria	344,592	-	-	-
	Total Transfers	1,129,861	775,000	487,162	487,162
	Total Revenues	1,681,797	1,294,495		1,010,657
2110	Classified-Reg	92,771	99,162	99,162	100,709
2390	Classified-NI Cafeteria	350,786	284,214	523,921	527,661
	Total Classified Salaries	443,557	383,376	623,083	628,369
3305	OASDI - Classified SEIU	26,770	31,946	28,146	28,585
3325	Medicare - Classified SEIU	6,261	7,437	6,937	7,046
3405	Health Plan - Classified SEIU	80,919	103,803	67,432	68,484
3416	Dental Plan	-	-	-	-
3425	Dental - Classified SEIU	17,125	22,638	20,896	21,222
3435	Life Insurance - Classified SEIU	816	1,412	1,303	1,323
3505	SUI - Classified SEIU	219	500	462	469
3605	Workers Comp - Classified SEIU	6,879	4,485	4,241	4,307
3652	OPEB	1,097	16,982	15,732	15,977
3705	SF Retirement - Classified SEIU	86,175	93,735	92,386	93,827
	Total Benefits	226,261	282,938	237,536	241,242
4211	Cafeteria-COGS (Food)	276,617	384,628	610,475	603,975
4212	Cafeteria-COGS (Beverage)	15,646	30,075	30,075	33,575
4301	Printing Supplies	223	1,000	1,000	1,000
4302	Computer Supplies	400	1,200	1,000	1,750
4303	Other Supplies	39,857	36,300	31,000	36,000

Cafeteria Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
4305	Instructional Supplies	140,692	103,501	115,700	85,050
4402	Uniforms	2,826	1,000	1,000	2,500
4403	Tableware/Linen	16,063	22,864	23,179	23,179
4405	Paper/Plastic Supplies	40,715	49,319	49,319	52,319
4406	Cleaning Supplies	13,544	30,500	30,500	30,500
	Total Supplies	546,584	660,388	893,248	869,848
5130	Dues and Memberships	2,208	3,500	3,500	3,500
5190	Other Consulting	-	2,800	-	-
5632	Copier Leases	2,702	2,702	452	2,952
5633	Other Leases	-	-	-	-
5650	Maint & Repair - Equipment	69,514	207,740	206,600	200,850
5656	Software License Fees	360	575	-	-
5906	Credit Card Fees	10,853	9,500	9,500	9,500
5907	Over/Short	(147)	-	-	-
5912	Fees for Services	(176)	500	-	750
	Total Services	85,314	227,317	220,052	217,552
6413	Add-Computer Equipment	3,274	4,500	7,000	7,000
6414	Add-Miscellaneous Equipment	27,628	24,000	-	33,004
6431	Repl-Furniture/Fixtures	2,912	5,000	5,000	5,000
6441	Add-Non Cap Custodial Furn/Fix	-	-	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-	-
6451	Add-Expendable Furniture/Fixt	-	3,847	-	3,915
6454	Add-Expendable Misc Equipment	1,201	-	-	13,207
	Total Equipment	35,015	37,347	12,000	62,126
7330	Transfer out - Cafeteria	344,592	-	-	-
7600	Payments to Students	473	-	-	-
	Total Transfers	345,065	-	-	-
	Total Expenditures	1,681,797	1,591,365	1,985,919	2,019,137
	Total Surplus/(Deficit)	-	(296,870)	(975,262)	(1,008,480)

Special Revenue (Parcel Tax) Fund Summary 2017 - 18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Local Revenues	15,073,163	15,073,163	18,273,163	18,273,163
Total Revenues	15,073,163	15,073,163	18,273,163	18,273,163
Expenditures				
Academic Salaries	5,217,009	5,922,924	7,276,035	7,276,035
Classified Salaries	4,914,151	4,730,609	6,241,608	6,241,608
Benefits	1,116,720	1,415,692	1,415,692	1,415,692
Services & Other Operatir	7,318	33,646	18,924	18,924
Equipment	1,160,239	1,337,626	1,320,904	1,320,904
Transfers	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	14,415,437	15,440,497	18,273,163	18,273,163
Total Surplus/(Deficit)	657,726	(367,334)		0

Special Revenue (Parcel Tax) Fund Detail 2017-18 Final Budget

				2017-18 Tentative Budget	2017-18 Final Budget
8819B	Prop A-City College Parcel Tax	15,073,163	15,073,163	18,273,163	18,273,163
	Total Local Revenues	15,073,163	15,073,163	18,273,163	18,273,163
	Total Revenues	15,073,163	15,073,163	18,273,163	18,273,163
Expenditures					
1230	Librarians-Schl	1,157,498	1,488,218	788,218	788,218
1240	Counselors-Schl	1,186,858	1,478,284	1,478,284	1,478,284
1323	Faculty-Reg Hrs PBL	1,056,422	1,056,422	3,109,533	3,109,533
1324	Faculty-Summer/Int Hourly	379,681	1,900,000	1,900,000	1,900,000
1325	Faculty-Subs	628	-	-	-
1333	Faculty-Reg Hrs Ovrl'd By Loc	716,849	-	-	-
1422	Nonteaching-Hourly	719,073	-	-	-
	Total Academic Salaries	5,217,009	5,922,924	7,276,035	7,276,035
2110	Classified-Reg	4,749,274	4,730,609	6,241,608	6,241,608
2210	Instructional Aides-Reg	24,126	-	-	-
2330	Classified-NI Temp	113,740	-	-	-
2390	Classified-NI Cafeteria	24,280	-	-	-
2410	Instructional Aides-Non Reg T	2,732	-	-	-
	Total Classified Salaries	4,914,151	4,730,609	6,241,608	6,241,608
3109	STRS - Certificated	578,382	745,104	745,104	745,104
3305	OASDI - Classified SEIU	37,585	36,181	36,181	36,181
3309	OASDI - Certificated	11,582	57,959	57,959	57,959
3325	Medicare - Classified SEIU	8,850	8,520	8,520	8,520
3329	Medicare - Certificated	68,451	79,129	79,129	79,129
3407	Health Plan - Governing Board	4,720	4,544	4,544	4,544
3409	Health Plan - Certificated	263,432	319,249	319,249	319,249
3429	Dental - Certificated	61,355	72,648	72,648	72,648
3439	Life Insurance - Certificated	2,444	2,896	2,896	2,896
3509	SUI - Certificated	1,615	1,896	1,896	1,896
3602	Workers Comp - Administrato	1,176	-	-	-
3609	Workers Comp - Certificated	50,687	59,511	59,511	59,511
3709	SF Retirement - Certificated	24,847	28,055	28,055	28,055

Special Revenue (Parcel Tax) Fund Detail 2017 - 18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
3913	SUSP-Other Benefits	2	-	-	-
3991	Other Benefits-Transportation	1,592	-	-	-
	Total Benefits	1,116,720	1,415,692	1,415,692	1,415,692
5190	Other Consulting	7,318	33,646	18,924	18,924
	Total Services	7,318	33,646	18,924	18,924
6412	Add-Vehicles	56,198	-	-	-
6413	Add-Computer Equipment	185,703	1,337,626	1,320,904	1,320,904
6414	Add-Miscellaneous Equipmen	76,361	-	-	-
6432	Repl-Vehicles	17,655	-	-	-
6433	Repl-Computer Equipment	140,945	-	-	-
6434	Repl-Miscellaneous Equipmer	137,908	-	-	-
6443	Add-Non Cap Computer Eqp	119,627	-	-	-
6444	Add-Non Cap Custodial Misc	4,528	-	-	-
6451	Add-Expendable Furniture/Fix	1,575	-	-	-
6453	Add-Expendable Computer Ec	195,823	-	-	-
6454	Add-Expendable Misc Equipn	223,916	-	-	-
	Total Equipment	1,160,239	1,337,626	1,320,904	1,320,904
7371	Transfer out - OPEB	2,000,000	2,000,000	2,000,000	2,000,000
	Total Transfers	2,000,000	2,000,000	2,000,000	2,000,000
	Total Expenditures	14,415,437	15,440,497	18,273,163	18,273,163
	Total Surplus/(Deficit)	657,726	(367,334)		0

Capital Outlay Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
State Revenues	4,072,584	4,189,149	4,189,149	4,189,149
Local Revenues	837,460	1,570,036	1,570,036	1,570,036
Transfers	1,500,000	-	464,638	464,638
Total Revenues	6,410,044	5,759,185	6,223,823	6,223,823
Expenditures				
Academic Salaries	-	-	185,141	185,141
Classified Salaries	21,626	-	206,243	252,901
Benefits	4,244	-	73,254	84,292
Supplies & Materials	21,299	76,943	-	32,012
Services & Other Operati	1,046,315	1,910,835	-	637,500
Equipment	3,819,070	5,328,963	8,301,989	8,365,338
Total Expenditures	4,912,553	7,316,740	8,766,627	9,557,185
Total Surplus/(Deficit)	1,497,491	(1,557,555)	(2,542,804)	(3,333,361)

Capital Outlay Fund Detail 2017-18 Final Budget

				2017-18 Tentative Budget	2017-18 Final Budget
8699	Other Misc ST Revenues	4,072,584	4,189,149	4,189,149	4,189,149
	Total State Revenues	4,072,584	4,189,149	4,189,149	4,189,149
8818	Redevelopment AB 1290	558,590	650,231	650,231	650,231
8851	Rentals/Leases	1,580	7,004	7,004	7,004
8886	Non-Resident Tuition Capital Outla	227,290	862,802	862,802	862,802
8891	Other Local Revenue	50,000	50,000	50,000	50,000
	Total Local Revenues	837,460	1,570,036	1,570,036	1,570,036
8981	Transfer in - General Unrestricted	1,500,000	-	464,638	464,638
	Total Transfers	1,500,000	-	464,638	464,638
	Total Revenues	6,410,044	5,759,185	6,223,823	6,223,823
Expenditures					
1210	Administrators	-	-	185,141	185,141
	Total Academic Salaries	-	-	185,141	185,141
2110	Classified-Reg	-	-	206,243	252,901
2380	Classified-Overtime	21,626	-	-	-
	Total Classified Salaries	21,626	-	206,243	252,901
3303	OASDI- Stationary Engineers	174	-	-	-
3305	OASDI - Classified SEIU	928	-	12,456	14,385
3306	OASDI - Crafts	212	-	-	-
3322	Medicare - Administrators	-	-	2,569	2,569
3323	Medicare - Stationary Engineers	41	-	-	-
3324	Medicare - Classified Managers	-	-	-	-
3325	Medicare - Classified SEIU	217	-	2,913	3,167
3326	Medicare - Crafts	49	-	-	-
3402	Health Plan - Administrators	-	-	11,514	11,514
3403	Health Plan - Stationary Engineers	126	-	-	-
3405	Health Plan - Classified SEIU	1,458	-	3,226	7,012
3406	Health Plan - Crafts	157	-	-	-
3422	Dental - Administrators	-	-	1,742	1,742
3423	Dental - Stationary Engineers	82	-	-	-
3425	Dental - Classified SEIU	270	-	3,483	4,367
3426	Dental - Crafts	52	-	-	-

Capital Outlay Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
3432	Life Insurance - Administrators	-	-	109	109
3433	Life Insurance - Stationary Enginee	3	-	-	-
3435	Life Insurance - Classified SEIU	21	-	217	272
3436	Life Insurance - Crafts	4	-	-	-
3502	SUI - Administrators	-	-	89	89
3503	SUI - Stationary Engineers	1	-	-	-
3505	SUI - Classified SEIU	8	-	100	120
3506	SUI - Crafts	2	-	-	-
3602	Workers Comp - Administrators	-	-	2,782	2,782
3603	Workers Comp - Stationary Enginee	45	-	-	-
3605	Workers Comp - Classified SEIU	240	-	3,154	3,278
3606	Workers Comp - Crafts	54	-	-	-
3652	OPEB	99	-	7,561	8,196
3705	SF Retirement - Classified SEIU	-	-	21,340	24,691
	Total Benefits	4,244	-	73,254	84,292
4301	Printing Supplies	19,390	2,000	-	300
4303	Other Supplies	656	69,943	-	27,770
4305	Instructional Supplies	1,253	5,000	-	3,942
	Total Supplies	21,299	76,943	-	32,012
5190	Other Consulting	20,545	33,801	-	-
5610	Other Prop Leases	-	879,178	-	637,500
5633	Other Leases	172,845	300,359	-	-
5640	Maint & Repair - Non-Equipment	649,038	47,964	-	-
5722	Legal Services	193,577	634,532	-	-
5912	Fees for Services	10,311	15,000	-	-
	Total Services	1,046,315	1,910,835	-	637,500
6102	Site Improvements	-	344,586	-	-
6201	Planning Costs	360,119	360,347	-	-
6202	Construction in Progress	1,075,860	2,299,170	8,301,989	8,365,338

Capital Outlay Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
6203	Project Management	75,214	303,635	-	-
6204	Planning Harzard Materials	2,879	-	-	-
6411	Add-Furniture/Fixtures	41,471	-	-	-
6413	Add-Computer Equipment	34,383	5,000	-	-
6431	Repl-Furniture/Fixtures	-	-	-	-
6434	Repl-Miscellaneous Equipment	-	13,541	-	-
6443	Add-Non Cap Computer Eqp	168,224	2,108	-	-
6444	Add-Non Cap Custodial Misc Equi	18,077	-	-	-
6451	Add-Expendable Furniture/Fixt	-	386	-	-
6453	Add-Expendable Computer Equip	1,086,478	1,009,602	-	-
6454	Add-Expendable Misc Equipment	956,364	990,588	-	-
	Total Equipment	3,819,070	5,328,963	8,301,989	8,365,338
	Total Expenditures	4,912,553	7,316,740		9,557,185
	Total Surplus/(Deficit)	1,497,491	(1,557,555)	((3,333,361)

1995 Bond Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	-	-	-	-
Transfers	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Services & Other Operatir	168,244	55,312	-	-
Equipment	-	-	607,454	607,454
Total Expenditures	168,244	55,312	-	607,454
Total Surplus/(Deficit)	(168,244)	(55,312)	(607,454)	(607,454)

1995 Bond Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
2110	Classified-Reg	-	-	-	-
	Total Classified Salaries	-	-	-	-
3305	OASDI - Classified SEIU	-	-	-	-
3325	Medicare - Classified SEIU	-	-	-	-
3405	Health Plan - Classified SEIU	-	-	-	-
3425	Dental - Classified SEIU	-	-	-	-
3435	Life Insurance - Classified SEIU	-	-	-	-
3505	SUI - Classified SEIU	-	-	-	-
3605	Workers Comp - Classified SEIU	-	-	-	-
3652	OPEB	-	-	-	-
3705	SF Retirement - Classified SEIU	-	-	-	-
	Total Benefits	-	-	-	-
5722	Legal Services	168,244	55,312	-	-
	Total Services	168,244	55,312	-	-
6101	Sites (Planning)	-	-	-	-
6201	Planning Costs	-	-	580,289	580,289
6203	Project Management	-	-	27,164	27,164
	Total Equipment	-	-	607,454	607,454
	Total Expenditures	168,244	55,312		607,454
	Total Surplus/(Deficit)	(168,244)	(55,312)	((607,454)

2001 Bond Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	75,894	151,839	151,839	151,839
Transfers	-	-	-	-
Total Revenues	75,894	151,839	839	151,839
Expenditures				
Services & Other Operating	-	-	-	-
Equipment	-	17,411	1,072,013	1,686,527
Total Expenditures	-	17,411	1,013	1,686,527
Total Surplus/(Deficit)	75,894	134,428	(920,	(1,534,688)

2001 Bond Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8861	Interest/Invest Inc	75,894	151,839	151,839	151,839
	Total Local Revenues	75,894	151,839	151,839	151,839
	Total Revenues	75,894	151,839		151,839
Expenditures					
5190	Other Consulting	-	1,145	-	-
	Total Services	-	-	-	-
6203	Project Management	-	17,411	1,072,013	1,686,527
	Total Equipment	-	17,411	1,072,013	1,686,527
	Total Expenditures	-	17,411		1,686,527
	Total Surplus/(Deficit)	75,894	134,428	((1,534,688)

2005 Bond Fund Summary 2017- 18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Local Revenues	314,086	330,342	325,698	325,698
Total Revenues	314,086	330,342		325,698
Expenditures				
Classified Salaries	6,973	462,592	63,502	60,099
Benefits	2,604	162,704	45,310	44,151
Services & Other Operati	1,312,445	4,286,654	4,286,654	2,694,173
Equipment	2,701,694	10,425,776	10,425,776	45,609,636
Total Expenditures	4,023,716	15,337,727	14,821,243	48,408,059
Total Surplus/(Deficit)	(3,709,630)	(15,007,386)	((48,082,361)

2005 Bond Fund Detail 2017- 18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8861	Interest/Invest Inc	314,086	330,342	325,698	325,698
	Total Local Revenues	314,086	330,342	325,698	325,698
	Total Revenues	314,086	330,342		325,698
Expenditures					
2110	Classified-Reg	6,525	457,819	59,176	60,099
2210	Instructional Aides-Reg	-	4,326	4,326	-
2380	Classified-OT	448	448	-	-
	Total Classified Salaries	6,973	462,592	63,502	60,099
3303	OASDI- Stationary Engineers	28	28	-	-
3305	OASDI - Classified SEIU	396	22,439	7,921	7,719
3323	Medicare - Stationary Engineers	6	6	-	-
3325	Medicare - Classified SEIU	93	3,234	1,042	1,016
3403	Health Plan - Stationary Engineers	30	30	-	-
3405	Health Plan - Classified SEIU	537	73,203	15,540	15,143
3425	Dental - Classified SEIU	15	9,950	3,630	3,537
3435	Life Insurance - Classified SEIU	1	839	226	221
3505	SUI - Classified SEIU	3	217	78	76
3603	Workers Comp - Stationary	7	7	-	-
3605	Workers Comp - Classified SEIU	130	2,973	509	496
3652	OPEB	126	2,999	2,606	2,539
3705	SF Retirement - Classified SEIU	1,259	46,778	13,758	13,406
	Total Benefits	2,604	162,704	45,310	44,151
5190	Other Consulting	61,360	193,149	193,149	-
5212	Travel - Local	-	110	110	-
5610	Other Property Leases	566,700	1,233,300	1,233,300	-
5640	Maint & Repair - Non-Equipment	99,842	73,158	73,158	-
5650	Maint & Repair - Equipment	381	-	-	-
5722	Legal Services	583,687	2,737,412	2,737,412	2,694,173
5912	Fees for Services	475	49,525	49,525	-
	Total Services	1,312,445	4,286,654	4,286,654	2,694,173

2005 Bond Fund Detail 2017- 18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
6201	Planning Costs	724,923	1,770,376	1,770,376	45,609,636
6202	Construction in Progress	1,230,504	4,700,287	4,700,287	-
6203	Project Management	607,355	2,027,501	2,027,501	-
6204	Hazardous Materials	-	8,357	8,357	-
6204	Management Hazard Materials	-	8,357	8,357	-
6307	Software	-	96,373	96,373	-
6411	Add-Furniture/Fixtures	38,587	282,811	282,811	-
6413	Add-Computer Equipment	-	159,199	159,199	-
6414	Add-Miscellaneous Equipment	-	33,454	33,454	-
6441	Add-Non Cap Custodial Furn/Fix	-	30,000	30,000	-
6443	Add-Non Cap Computer Eqp	5,467	4,087	4,087	-
6444	Add-Non Cap Custodial Misc Equip	-	55,000	55,000	-
6451	Add-Expendable Furniture/Fixt	-	167,243	167,243	-
6453	Add-Expendable Computer Equip	-	203,568	203,568	-
6454	Add-Expendable Misc Equipment	94,858	879,164	879,164	-
	Total Equipment	2,701,694	10,425,776	10,425,776	45,609,636
	Total Expenditures	4,023,716	15,337,727	14,821,243	48,408,059
	Total Surplus/(deficit)	(3,709,630)	(15,007,386)	(14,495,545)	(48,082,361)

Self-Insurance Fund Summary 2017 - 18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenues	-	-	-	-
Local Revenues	3,226,130	3,432,281	3,725,914	3,725,914
Transfers	5,500,000	4,750,000	2,000,000	2,000,000
Total Revenues	8,726,130	8,182,281	5,725,914	5,725,914
Expenditures				
Academic Salaries	-	-	-	-
Classified Salaries	17,486	121,946	123,223	78,487
Benefits	7,823	41,751	38,964	28,534
Supplies & Materials	15,134	59,583	50,000	50,000
Services & Other Operatir	905,216	1,660,231	904,300	2,310,865
Equipment	-	3,748	2,500	2,500
Transfers	5,559,848	4,201,965	4,742,358	4,742,358
Total Expenditures	6,505,506	6,089,224	5,861,345	7,212,744
Total Surplus/(Deficit)	2,220,623	2,093,057	((1,486,830)

Self-Insurance Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8861	Interest/Invest Inc	9,803	10,922	12,014	12,014
8891	Other Local Revenues	3,216,327	3,421,359	3,713,900	3,713,900
	Total Local Revenues	3,226,130	3,432,281	3,725,914	3,725,914
8981	Transfer in - General Unrestrict	3,500,000	2,750,000	-	-
8996	Transfer in - Special Revenue	2,000,000	2,000,000	2,000,000	2,000,000
	Total Transfers	5,500,000	4,750,000	2,000,000	2,000,000
	Total Revenues	8,726,130	8,182,281		5,725,914
Expenditures					
2110	Classified-Reg	17,236	121,946	123,223	78,487
2380	Classified-Overtime	249	-	-	-
	Total Classified Salaries	17,486	121,946	123,223	78,487
3109	STRS - Certificated	-	-	-	-
3305	OASDI - Classified SEIU	1,063	6,470	6,470	4,641
3325	Medicare - Classified SEIU	249	1,319	1,319	1,085
3405	Health Plan - Classified SEIU	1,790	10,697	6,954	3,276
3425	Dental - Classified SEIU	435	2,612	2,612	1,769
3435	Life Insurance - Classified SEIU	29	163	163	110
3505	SUI - Classified SEIU	9	56	56	37
3605	Workers Comp - Classified SEI	274	1,279	1,279	1,175
3652	OPEB	44	2,099	2,099	1,497
3705	SF Retirement - Classified SEIU	3,930	17,056	18,013	14,942
	Total Benefits	7,823	41,751	38,964	28,534

Self-Insurance Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
4303	Other Supplies	15,134	59,583	50,000	50,000
	Total Supplies	15,134	59,583	50,000	50,000
5130	Dues and Memberships	994	630	1,300	1,300
5190	Other Consulting	-	4,800	23,000	23,000
5210	Travel - Local	3,666	5,820	5,000	5,000
5212	Travel - Non-Local		-	-	750
5410	Insurance	-	-	-	1,405,815
5450	Self-Insurance Claims	338,446	1,463,568	600,000	600,000
5912	Fees for Services	562,111	185,412	275,000	275,000
	Total Services	905,216	1,660,231	904,300	2,310,865
6411	Add-Furniture/Fixtures	-	3,748	2,500	2,500
	Total Equipment	-	3,748	2,500	2,500
7371	Transfer out - OPEB	5,559,848	4,201,965	4,742,358	4,742,358
	Total transfers	5,559,848	4,201,965	4,742,358	4,742,358
	Total Expenditures	6,505,506	6,089,224		7,212,744
	Total Surplus/(Deficit)	2,220,623	2,093,057	((1,486,830)

Student Financial Aid Fund Summary 2017-18 Final Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budg	2017-18 Final Budget
Revenues				
Federal Revenue	20,529,615	25,902,026	25,691,136	25,691,136
State Revenues	1,135,287	1,500,000	1,500,000	1,500,000
Local Revenues	35,616	-	-	-
Transfers	-	-	-	-
Total Revenues	21,700,519	27,402,026	27,191,136	27,191,136
Expenditures				
Academic Salaries	-	-	-	-
Classified Salaries	104,171	385,660	385,660	391,676
Benefits	38,354	112,928	112,706	114,465
Supplies & Materials	58	2,400	92	92
Transfers	22,464,581	27,191,136	27,882,272	27,882,272
Total Expenditures	22,607,164	27,692,124	28,380,731	28,388,505
Total Surplus/(Deficit)	(906,645)	(290,098)	((1,197,369)

Student Financial Aid Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
8150	Student Financial Aid	21,319,865	25,902,026	25,691,136	25,691,136
8151	Perk-Repay to Fed	(818,015)	-	-	-
8199	Other Federal Revenues	27,765	-	-	-
	Total Federal Revenues	20,529,615	25,902,026	25,691,136	25,691,136
8695	State Financial Aid	1,135,287	1,500,000	1,500,000	1,500,000
	Total State Revenues	1,135,287	1,500,000	1,500,000	1,500,000
8861	Interest/Invest Inc	9	-	-	-
8862	Interest on Student Loans	50,541	-	-	-
8898	Perk-OE-Misc.	(16,885)	-	-	-
8899	Perk-OE-Late charges-7/87	1,952	-	-	-
	Total Local Revenues	35,616	-	-	-
8982	Transfer in - General Restricted	-	-	-	-
	Total Transfers	-	-	-	-
	Total Revenues	21,700,519	27,402,026	27,191,136	27,191,136
Expenditures					
2110	Classified-Reg	104,171	385,660	385,660	391,676
	Total Classified Salaries	104,171	385,660	385,660	391,676
3305	OASDI - Classified SEIU	6,424	18,982	18,982	19,278
3325	Medicare - Classified SEIU	1,502	3,273	3,273	3,324
3405	Health Plan - Classified SEIU	7,652	32,388	29,820	30,285
3425	Dental - Classified SEIU	1,742	6,966	6,966	7,075
3435	Life Insurance - Classified SEIU	103	434	434	441
3505	SUI - Classified SEIU	50	174	174	176
3605	Workers Comp - Classified SEI	1,551	2,652	2,652	2,693
3652	OPEB	247	6,196	6,196	6,292
3705	SF Retirement - Classified SEIU	19,084	41,863	44,209	44,899
	Total Benefits	38,354	112,928	112,706	114,465

Student Financial Aid Fund Detail 2017-18 Final Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget	2017-18 Final Budget
4303	Other Supplies	58	2,400	92	92
	Total Supplies	58	2,400	92	92
7501	Payments to Students	22,429,963	27,191,136	27,882,272	27,882,272
7511	Perk-Other Coll. Exp	1,894	-	-	-
7530	Perk-COLP-MS Current	-	-	-	-
7540	Perk-COLP-Law Enforce	2,288	-	-	-
7542	Perk-COLP-Nurse/Med	2,116	-	-	-
7544	Perk-COLP-Death	1,217	-	-	-
7545	Perk-COLP-Disability	1,800	-	-	-
7561	Perk-Assign to Fed	62,343	-	-	-
7564	Perk-FISAP-ACA	(37,040)	-	-	-
	Total Transfers	22,464,581	27,191,136	27,882,272	27,882,272
					-
	Total Expenditures	22,607,164	27,692,124	28,380,731	28,388,505
					-
	Total Surplus/(Deficit)	(906,645)	(290,098)	((1,197,369)

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History
2017-18 Final Budget

Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1120 Faculty-Sch1	50,666,991	49,527,265	52,259,370	50,257,698	46,608,384	44,772,744	43,066,948	42,745,594	45,770,390	39,330,097	45,502,774	39,808,544
1129 Faculty-Long Term Substitute	790,418	150,685	790,418	94,400	90,418	16,984	-	-	123,734	19,054	164,978	35,632
1188 IS-Faculty Recovery	-	(70,000)	-	-	-	-	-	-	-	-	-	-
1210 Administrators	5,220,948	5,131,893	5,039,696	5,216,114	4,706,104	4,393,001	6,172,905	5,739,949	6,547,723	6,467,833	7,757,501	6,644,005
1220 Nonteaching-Sch1	2,100,354	2,165,398	1,228,905	2,119,817	1,956,540	1,631,432	1,280,887	1,273,655	1,533,735	1,391,200	1,955,209	1,663,635
1230 Librarians-Sch1	1,786,763	1,720,768	1,899,337	1,811,903	1,568,205	1,646,907	1,841,824	1,722,025	1,971,298	1,647,723	2,366,012	1,837,810
1240 Counselors-Sch1	5,595,813	6,071,341	5,892,728	6,456,840	6,046,577	5,711,785	5,623,934	4,890,099	5,319,640	4,751,907	4,580,494	4,296,836
1250 Student Health Personnel	-	-	-	76,174	-	56,157	-	-	-	-	-	21,226
1280 Supervisors	1,811,996	1,109,668	1,243,988	1,109,531	1,214,408	1,062,210	1,409,529	1,067,003	1,003,434	887,309	987,100	741,799
1320 Faculty-LOA Hourly	-	-	-	-	-	-	-	-	-	-	-	4,679
1321 Faculty-Release Hourly	-	-	-	-	-	-	-	1,750	-	-	-	-
1322 Faculty-Regular Hours	1,315,360	2,640,093	1,976,176	2,347,158	2,392,625	2,045,914	2,502,213	2,128,990	2,210,281	2,514,785	192,180	246,287
1323 Faculty-Reg Hrs PBL	15,966,324	15,592,023	15,019,849	17,441,133	17,571,361	15,069,310	18,257,051	15,661,500	19,754,092	17,578,038	17,943,758	18,592,016
1324 Faculty-Summer/Int Hourly	4,116,435	1,575,303	4,005,791	1,084,398	2,706,706	1,895,462	2,701,282	2,291,789	2,062,253	2,210,005	3,108,280	2,368,747
1325 Faculty-Subs	1,265,763	1,019,124	1,265,763	609,657	565,763	591,691	339,126	689,282	502,500	581,833	503,128	721,286
1329 Faculty-Sabbatical Hourly	-	-	-	-	-	40,948	-	-	10,940	10,940	85,144	41,467
1333 Faculty-Reg Hrs Ovrlid By Loa	2,165,587	3,284,488	2,383,398	2,865,483	1,923,836	3,451,167	1,383,478	2,865,401	1,052,642	2,594,080	1,769,513	4,344,504
1412 Supervisors-Hourly	44,953	-	44,953	60,203	44,953	53,135	44,982	16,186	37,456	11,040	-	-
1422 Nonteaching-Hourly	2,969,529	2,275,036	1,764,710	2,169,504	2,219,111	1,640,046	2,143,760	1,552,985	1,646,023	1,589,476	2,794,234	3,265,466
1423 Part-time Office Hours	583,389	464,217	409,340	442,209	432,151	427,131	432,139	386,454	434,300	398,777	431,705	409,771
1424 Nonteaching-Sum/Int	15,432	19,338	15,432	45,056	8,490	9,057	8,686	1,289	9,067	1,289	-	17,075
1432 Librarians-Hourly	56,574	17,814	56,574	10,615	10,615	15,293	10,615	40,715	10,668	119,014	-	471
1434 Librarians-Sum/Int	-	-	-	-	-	20,006	-	16,912	-	-	-	-
1442 Counselors-Hourly	717,614	590,372	705,206	482,929	511,619	262,757	(72)	40,640	76,608	116,816	-	178,342
1444 Counselors-Sum/Int	160,159	103,149	159,685	126,244	159,834	35,134	160,867	7,381	161,672	7,403	-	47,127
1452 Student Health Persn-Hourly	-	7,385	-	-	-	-	-	(768)	-	-	-	-
1484 Supervisors-Stipends	476,582	553,117	491,300	621,272	531,983	641,497	532,836	491,142	532,101	501,290	499,878	633,329
1990 Grievance-Acad Settle	-	20,769	-	4,377	-	-	-	-	-	-	-	-
1992 AFT-contract retros	-	7,617	-	96,477	-	26	-	108,842	-	-	-	-
TOTAL ACADEMIC SALARIES	97,826,986	93,976,862	96,652,621	95,549,190	91,269,683	85,489,793	87,912,992	83,752,629	90,770,556	82,729,910	90,641,888	85,920,055
2000 Budget-Classified Salaries	-	100	-	-	(36,201)	8,529	-	-	-	-	-	-
2110 Classified-Reg	32,296,554	33,206,024	29,794,763	32,192,649	30,107,469	29,647,143	31,211,250	30,017,834	32,435,077	30,376,820	33,327,124	33,349,189
2113 Classified-Perm Non-Sched E	-	-	-	-	-	-	-	-	-	-	-	-
2115 Governing Board	42,000	41,439	42,000	41,439	42,000	38,823	801	801	48,000	23,201	48,000	42,804
2210 Instructional Aides-Reg	2,355,338	2,517,110	2,705,134	2,450,540	2,303,158	2,177,496	2,122,861	2,095,824	1,980,673	2,046,814	2,020,732	2,214,494
2330 Classified-NI Temp	1,078,703	1,385,418	1,314,740	1,288,878	1,141,856	1,122,992	1,440,286	1,173,037	1,659,081	1,509,448	2,048,401	1,927,061
2334 Classified-Sum/Int	254,619	52,673	254,620	35,885	80,871	45,261	23,021	221,259	7,962	31,986	7,965	818
2370 Classified-NI Coll Aide	1,296,701	1,455,469	1,615,150	1,381,763	1,489,150	1,166,723	1,460,037	1,256,581	1,549,800	1,343,263	1,574,131	1,263,851
2374 Classified-Summer Lab Aide	74,651	58,698	74,032	58,698	30,345	69,237	4,113	78,987	18,325	104,439	51,034	104,524
2375 Classified-NI Coll Aide WK Std	-	8,075	-	5,499	-	7,758	-	4,702	-	362	-	1,791
2380 Classified-Overtime	140,864	197,483	-	175,264	180,008	382,362	134,809	554,386	60,053	579,655	62,551	646,958
2386 Classified-Lead Pay	-	-	-	-	-	-	-	-	-	-	-	-
2390 Classified NI Cafeteria	-	-	-	-	-	-	-	-	-	-	-	24,280
2410 Instructional Aides-Non Reg	495,884	422,199	479,976	413,718	446,117	395,057	372,535	438,960	438,362	389,494	473,776	475,006
2888 P-Share Time	-	(278,990)	-	131,918	-	31,550	-	14,560	-	6,442	-	9,117
2988 Classified Salary Recovery	-	-	-	-	-	-	-	(3,977)	-	-	-	-
2999 Classified-Suspense	-	-	-	(83,300)	-	(160)	-	(383)	-	-	-	-
TOTAL CLASSIFIED SALARIES	38,035,314	39,065,698	36,206,383	38,108,283	35,784,773	35,092,771	36,769,713	35,852,572	38,197,334	36,411,923	39,613,715	40,059,894

2017-18 Final Budget

Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3101 STRS	7,100,052	7,069,428	7,449,085	4,519,133	-	820	-	863	-	800	-	957
3102 STRS - Administrators	-	-	-	145,247	391,714	297,464	382,543	286,989	487,040	391,336	645,212	553,730
3109 STRS - Certificated	-	-	-	2,509,342	6,668,171	6,089,741	6,273,984	5,826,169	6,475,158	6,012,041	7,582,382	7,546,828
3201 PERS	514,297	428,366	611,863	234,160	-	-	-	-	-	-	-	-
3205 PERS - Classified SEIU	-	-	-	147,399	453,713	375,005	426,654	435,917	497,576	439,185	475,866	460,173
3301 OASDI	2,609,429	2,288,004	2,721,219	1,276,120	-	-	-	-	296,830	-	296,830	-
3302 OASDI - Administrators	-	-	-	3,532	9,945	24,427	63,110	87,733	-	81,516	-	64,318
3303 OASDI- Stationary Engineers	-	-	-	38,531	-	78,153	68,980	84,328	69,260	82,801	69,513	94,923
3304 OASDI - Classified Managers	-	-	-	12,438	-	20,150	25,750	25,429	20,753	27,503	23,020	21,655
3305 OASDI - Classified SEIU	-	-	-	810,860	1,900,009	1,711,520	1,976,482	1,736,331	2,219,691	1,777,293	1,978,488	1,982,403
3306 OASDI - Crafts	-	-	-	31,867	-	65,573	65,547	77,259	79,265	75,881	80,378	84,492
3307 OASDI - Governing Board	-	-	-	1,171	2,559	2,633	2,582	155	2,582	1,396	2,582	2,440
3308 OASDI - CalWorks	-	-	-	(37)	-	-	-	-	-	-	-	-
3309 OASDI - Certificated	-	-	-	62,999	491,986	141,225	130,135	137,152	68,528	134,092	64,896	154,902
3321 Medicare	1,875,546	1,734,213	1,916,419	1,073,451	-	(230)	-	(32)	151,605	-	151,605	-
3322 Medicare - Administrators	-	-	-	23,030	58,659	55,705	70,744	73,207	88,362	82,421	104,166	90,207
3323 Medicare - Stationary Engine	-	-	-	9,011	-	18,278	15,144	19,722	14,716	19,588	14,775	22,501
3324 Medicare - Classified Manage	-	-	-	2,909	-	7,298	4,426	6,517	4,056	7,121	5,384	5,654
3325 Medicare - Classified SEIU	-	-	-	197,640	471,627	423,253	446,760	431,849	494,435	440,519	501,887	490,329
3326 Medicare - Crafts	-	-	-	7,453	-	15,336	15,329	18,069	18,538	17,747	17,950	19,760
3327 Medicare - Governing Board	-	-	-	274	599	616	604	36	604	327	604	571
3329 Medicare - Certificated	-	-	-	447,159	1,290,997	1,075,650	1,134,759	1,048,989	1,040,936	1,041,682	1,032,644	1,090,032
3401 Health Plan	12,834,174	13,593,143	13,252,193	8,187,171	-	908,888	-	694,089	982,530	390,451	982,530	-
3402 Health Plan - Administrators	-	-	-	122,411	301,818	289,616	298,077	341,418	373,511	355,457	467,931	385,899
3403 Health Plan - Stationary Engir	-	-	-	76,880	141,185	136,027	145,736	146,754	245,598	130,300	122,799	135,659
3404 Health Plan - Classified Mana	-	-	-	11,447	38,766	21,252	37,580	37,443	22,340	28,482	16,001	24,707
3405 Health Plan - Classified SEIU	-	-	-	1,840,215	4,515,197	3,824,514	4,937,384	4,222,268	4,147,891	3,582,475	4,148,979	4,088,933
3406 Health Plan - Crafts	-	-	-	79,846	121,136	134,088	138,693	153,939	253,602	112,639	126,801	144,196
3407 Health Plan - Governing Boar	-	-	-	24,040	51,612	29,948	-	21,318	48,833	48,586	34,812	67,745
3409 Health Plan - Certificated	-	-	-	3,554,532	8,063,525	8,046,774	7,541,559	7,862,629	7,997,846	7,985,594	8,490,545	8,268,867
3414 LiLa Contributions	-	(22,601)	-	-	-	-	-	-	-	-	-	-
3416 Dental Plan	2,848,386	2,836,701	2,842,604	1,708,054	-	247,990	-	156,358	-	106,330	-	-
3420 NIDHNR-Dental	-	-	-	-	-	-	-	-	192,496	-	-	-
3422 Dental - Administrators	-	-	-	21,975	53,692	52,735	67,484	58,617	82,577	61,305	88,319	69,088
3423 Dental - Stationary Engineers	-	-	-	10,836	27,345	26,633	26,123	28,153	26,123	23,944	26,123	26,622
3424 Dental - Classified Managers	-	-	-	2,304	5,982	4,684	6,966	6,534	3,483	5,370	5,225	4,644
3425 Dental - Classified SEIU	-	-	-	350,117	903,920	832,137	911,890	889,016	1,031,257	752,102	828,245	867,246
3426 Dental - Crafts	-	-	-	10,843	25,636	24,924	24,381	28,010	27,864	21,189	27,864	26,652
3427 Dental - Governing Board	-	-	-	4,804	11,963	10,539	10,449	12,626	8,708	6,676	5,225	11,901
3429 Dental - Certificated	-	-	-	692,775	1,750,528	1,544,996	1,629,277	1,517,369	1,547,909	1,433,985	1,495,382	1,545,981
3431 Life Insurance	216,995	151,254	215,189	84,240	-	1,003	-	-	13,639	-	13,639	-
3432 Life Insurance - Administrato	-	-	-	1,441	3,501	3,212	4,185	3,277	5,337	3,786	5,594	4,119
3433 Life Insurance - Stationary Er	-	-	-	666	1,620	1,646	1,620	1,452	1,620	1,609	1,620	1,501
3434 Life Insurance - Classified Ma	-	-	-	151	378	304	432	347	216	355	324	256
3435 Life Insurance - Classified SEI	-	-	-	22,940	56,798	54,216	56,443	46,764	64,061	49,493	63,874	49,132
3436 Life Insurance - Crafts	-	-	-	657	1,512	1,568	1,512	1,413	1,728	1,332	1,728	1,545
3437 Life Insurance - Governing Bc	-	-	-	180	432	354	324	58	540	182	540	507
3439 Life Insurance - Certificated	-	-	-	31,944	84,367	69,674	126,179	62,135	116,555	55,804	109,941	57,875
3446 Prescription	134,510	126,800	137,070	68,250	-	-	-	-	-	-	-	-
3452 Prescription - Administrators	-	-	-	1,151	2,904	2,646	3,611	1,357	-	-	-	-

2017-18 Final Budget

Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3453 Prescription - Stationary Engi	-	-	-	581	1,313	1,191	1,212	648	-	-	-	-
3454 Prescription - Classified Mana	-	-	-	157	354	283	303	118	-	-	-	-
3455 Prescription - Classified SEIU	-	-	-	21,294	49,928	46,441	49,796	24,909	-	-	-	-
3456 Prescription - Crafts	-	-	-	720	1,515	1,528	1,414	800	-	-	-	-
3457 Prescription - Governing Boar	-	-	-	185	404	223	202	17	-	-	-	-
3459 Prescription - Certificated	-	-	-	27,510	65,815	62,323	57,870	33,527	-	(17)	-	-
3461 Post Retirement	5,697,786	6,317,670	7,100,000	6,743,730	7,500,000	6,911,795	7,741,178	7,570,903	7,741,178	6,873,767	7,541,180	7,583,551
3501 State Unemployment Insuran	904,595	1,205,517	1,262,147	1,490,227	-	126,363	220,000	136,210	354,343	-	50,553	-
3502 SUI - Administrators	-	-	-	28,910	52,228	48,790	15,475	2,867	3,263	3,003	3,707	3,187
3503 SUI - Stationary Engineers	-	-	-	8,678	-	13,839	2,538	706	568	699	570	761
3504 SUI - Classified Managers	-	-	-	3,149	-	4,564	2,168	235	160	249	186	185
3505 SUI - Classified SEIU	-	-	-	217,162	486,100	316,353	150,345	15,315	20,402	15,707	20,988	16,304
3506 SUI - Crafts	-	-	-	8,062	-	11,700	529	625	639	614	660	688
3509 SUI - Certificated	-	-	-	546,781	1,215,999	890,585	179,172	39,069	137,936	38,224	75,669	40,486
3601 Workers Compensation	1,325,090	1,294,224	1,530,427	794,915	-	-	-	-	131,459	-	-	-
3602 Workers Comp - Administrato	-	-	-	17,790	53,178	58,649	70,691	83,156	94,363	94,614	105,125	99,914
3603 Workers Comp - Stationary E	-	-	-	5,537	-	19,380	15,803	22,153	15,042	21,928	15,106	23,884
3604 Workers Comp - Classified M	-	-	-	2,018	-	6,111	4,198	7,369	4,094	7,827	5,829	5,793
3605 Workers Comp - Classified SE	-	-	-	139,158	421,960	437,366	443,429	484,437	485,642	492,709	490,054	511,418
3606 Workers Comp - Crafts	-	-	-	5,158	-	16,224	16,598	19,601	20,072	19,269	18,841	21,570
3607 Workers Comp - Governing B	-	-	-	181	462	564	654	13	654	364	654	672
3609 Workers Comp - Certificated	-	-	-	336,429	1,144,411	1,087,696	1,280,627	1,221,818	1,110,524	1,198,296	1,105,979	1,271,205
3652 OPEB	-	-	-	-	-	-	-	52,251	104,765	89,976	93,048	224,787
3701 SF Retirement	7,370,294	5,917,687	6,357,659	3,609,068	-	283	-	-	949,855	-	-	-
3702 SF Retirement - Administrato	-	-	-	-	-	57,084	-	305,708	-	354,134	-	223,700
3703 SF Retirement - Stationary Er	-	-	-	94,101	-	202,802	220,472	248,715	230,755	272,313	195,447	218,471
3704 SF Retirement - Classified Ma	-	-	-	36,883	-	66,142	62,181	95,365	38,243	97,907	47,773	70,146
3705 SF Retirement - Classified SEI	-	-	-	2,368,977	5,997,999	5,119,152	6,040,267	6,060,211	7,377,245	6,776,175	5,985,671	5,877,111
3706 SF Retirement - Crafts	-	-	-	93,978	-	202,612	225,395	255,314	276,984	267,367	226,468	257,697
3709 SF Retirement - Certificated	-	-	-	103,886	165,494	159,374	245,805	136,293	197,559	160,033	179,406	128,303
3710 SF Retirement - Students	-	-	-	-	-	-	-	256	-	2,615	-	3,713
3901 Other Benefits	-	-	-	12,213	-	13,534	10,000	3,480	-	-	-	-
3909 Other Benefits - Certificated	-	-	-	-	-	-	-	4,052	-	(1,052)	-	9,138
3913 SUSP-Other Benefits	-	-	-	-	-	252,221	-	-	-	-	-	220
3988 Benefits Expense Recovery	-	-	-	(31,193)	-	(38,214)	-	-	-	-	-	-
3991 Other Benefits-Transportatio	-	20,465	-	8,322	-	7,431	-	(3,142)	-	26,799	-	19,121
3992 Other Benefits-Health Benefi	-	130,498	(3,510,990)	16,120	(1,171,294)	800	-	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	43,431,154	43,091,369	41,884,885	45,174,246	43,889,661	42,778,171	44,131,755	43,413,022	48,521,945	42,604,213	46,275,134	45,080,971
4000 Budget-Supplies/Materials	1,934,251	-	1,887,256	-	55,549	-	(65,754)	-	19,076	-	14,053	-
4102 Textbooks	-	2,417	-	2,341	2,500	-	2,535	1,864	3,712	587	21,915	3,153
4103 Other Books	3,000	8,333	3,000	9,980	11,400	8,146	11,109	10,162	12,753	4,420	14,619	5,286
4301 Printing Supplies	17,000	230,319	17,000	137,234	141,241	143,299	115,376	53,451	112,908	215,836	148,708	103,756
4302 Computer Supplies	-	24,655	-	18,652	24,000	13,447	22,073	19,291	52,461	41,084	29,874	12,403
4303 Other Supplies	53,492	886,549	47,973	830,925	878,641	764,957	1,259,493	1,059,453	1,362,268	1,019,447	1,038,875	1,082,004
4304 Durable Supplies	-	335	-	4,958	5,000	841	5,000	-	5,395	4,042	8,307	4,287
4305 Instructional Supplies	-	32,459	-	20,415	242,199	196,845	239,884	208,617	272,051	228,423	153,182	142,607
4306 Food Supplies	-	25,125	-	-	-	-	-	-	-	-	1,483	1,345
4402 Uniforms	15,000	26,903	15,000	25,052	25,200	27,252	24,351	26,945	25,518	17,710	43,438	40,798

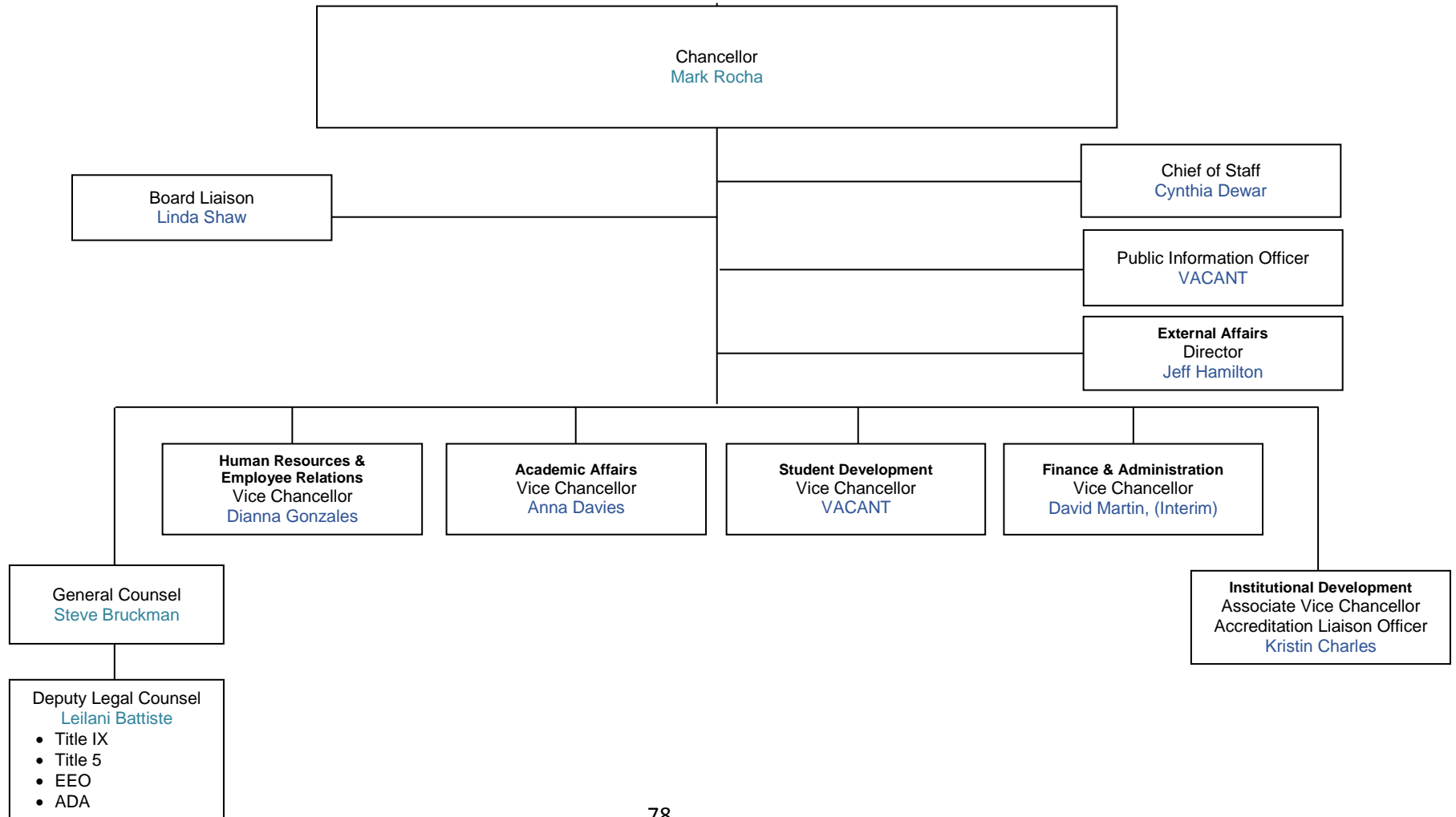
2017-18 Final Budget

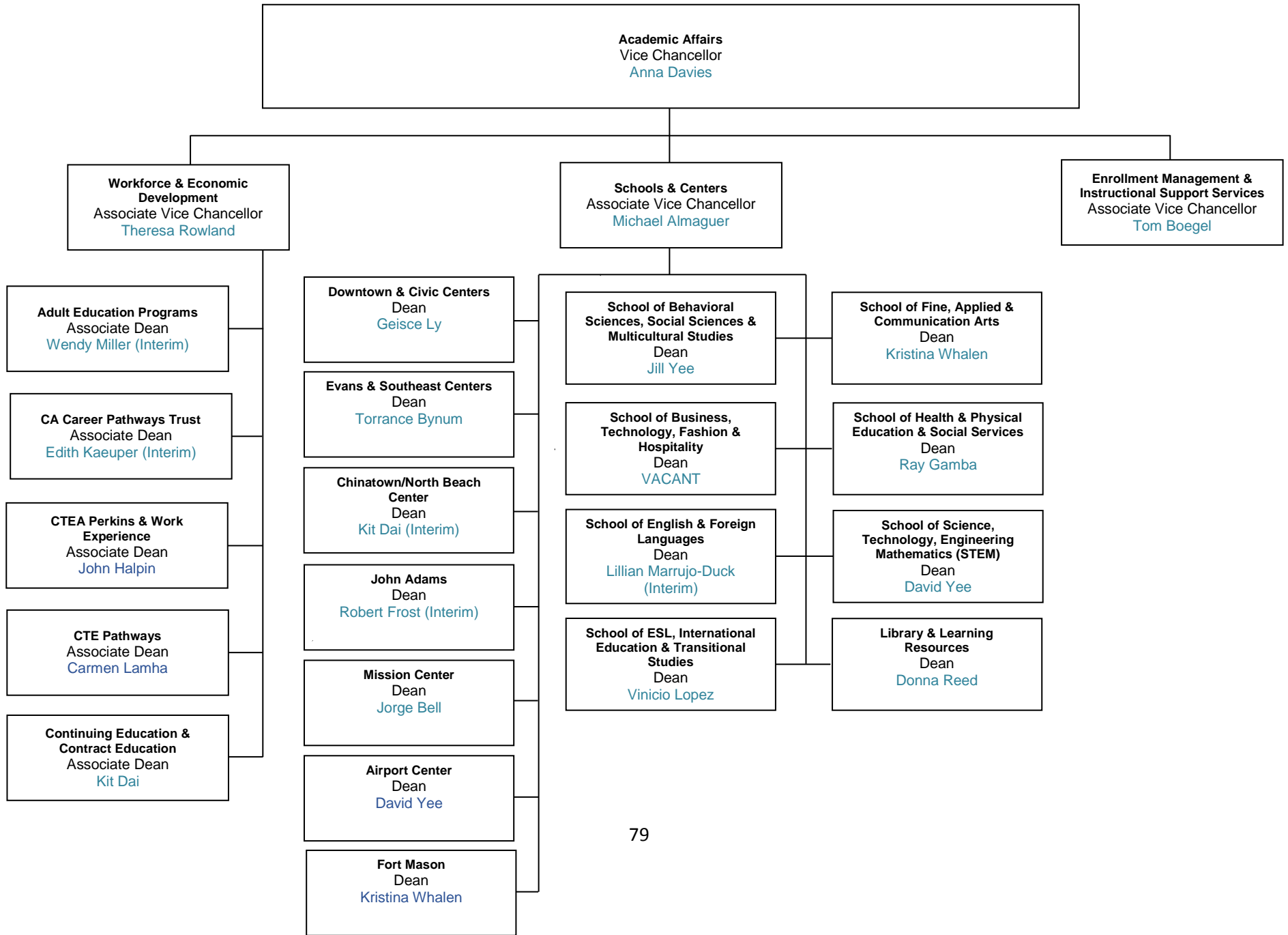
Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
4405 Paper/Plastic Supplies	-	-	-	3,005	3,000	-	1,151	-	3,636	221	1,300	239
4410 Miscellaneous	-	-	-	(18)	-	-	-	-	-	-	-	-
4888 SUPPLIES EXPENSE RECOVER	-	-	-	(462)	-	-	-	-	-	-	-	-
TOTAL SUPPLIES	2,022,743	1,237,094	1,970,229	1,052,081	1,388,730	1,154,787	1,615,216	1,379,783	1,869,778	1,531,770	1,475,754	1,395,878
5000 Budget-Other Operating Expense	(79,907)	439	247,011	-	51,801	507	(95,090)	12	4,909	-	(32,069)	-
5101 Instructional Service Agreements	125,000	100,000	125,000	393,025	125,000	-	-	-	-	-	-	93,025
5110 Guest Lecturer	-	2,631	-	862	1,000	2,150	16,150	12,350	42,829	23,752	49,900	29,398
5120 Computer Consulting	-	-	-	-	-	299	-	1,879	-	-	-	4,100
5130 Dues and Memberships	104,716	197,166	111,716	216,203	187,376	166,538	280,294	229,852	266,356	236,881	284,412	252,666
5131 Participants Cost	-	-	-	-	-	-	-	-	-	-	-	-
5190 Other Consulting	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	4,967,217	4,617,627
5191 Misc Personal Services	269,849	32,479	119,849	-	-	-	70,274	13,615	15,266	-	300	150
5192 Stipends	-	3,666	-	14,400	14,400	10,800	14,400	-	14,400	-	14,400	-
5193 Honorarium	-	1,480	-	-	-	2,400	-	-	400	400	-	-
5202 Conference and Food Services	-	3,577	-	729	-	6,822	43,219	40,130	96,255	82,272	105,587	48,875
5210 Travel - Non-Local	-	49,190	5,100	32,347	16,500	41,099	64,873	63,386	191,878	163,511	231,706	136,416
5212 Travel - Local	15,561	9,463	15,911	47,149	15,000	28,369	41,560	35,428	41,215	34,278	93,005	52,728
5254 Election	-	120,000	-	121,414	-	502,561	56	-	370,261	382,987	350,000	225,620
5350 Postage	273,520	139,242	273,620	98,319	100,000	114,106	180,892	170,631	222,503	202,778	236,091	242,462
5410 Insurance	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	1,352,120	1,323,293
5450 Self-Insurance Claims	-	(31,135)	-	31,235	32,000	-	-	-	-	-	-	-
5510 Water/Sewage	530,000	425,433	530,000	363,934	550,000	446,194	550,000	537,339	551,200	541,732	684,000	671,321
5520 Gas/Electricity	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	1,700,000	1,563,192
5530 Telephone	-	189,634	-	207,843	175,000	157,236	179,162	156,778	161,353	152,452	187,347	181,256
5540 Other utilities	384,045	-	384,045	372	-	-	-	-	-	-	-	-
5560 Housekeeping	450,000	540,042	450,000	450,925	530,000	437,951	612,594	543,596	572,337	424,253	527,087	426,874
5610 Other Property Leases	733,129	690,581	680,103	713,383	716,000	713,904	632,407	624,463	668,683	668,214	660,950	656,700
5620 Property Leases - SFUSD	600,000	813,257	600,000	803,200	243,575	298,855	149,575	299,554	156,238	182,307	155,600	25,579
5631 Vehicle Leases	1,070	16,707	1,070	32,344	8,500	14,927	15,133	27,047	13,128	10,328	35,000	26,047
5632 Copier Leases	256,079	258,852	238,875	269,917	340,000	211,656	249,700	168,317	296,245	212,189	303,446	196,703
5633 Other Leases	115,844	174,659	145,844	148,644	153,000	144,441	163,913	166,833	348,688	168,762	266,414	214,632
5640 Maint & Repair - Non-Equipment	956,100	973,597	956,100	766,717	815,000	819,630	1,364,329	1,190,815	1,895,698	1,409,311	1,399,965	1,337,125
5650 Maint & Repair - Equipment	470,339	665,396	327,346	615,285	635,000	502,449	885,665	746,984	966,486	673,203	798,701	559,627
5655 Maint & Repair - Vehicles	65,000	78,515	65,000	68,360	65,000	10,759	64,996	3,290	36,728	9,123	28,200	9,729
5656 Software License Fees	820,916	911,851	133,636	660,541	661,705	678,246	1,032,534	858,738	1,268,789	1,246,824	1,484,103	1,391,065
5657 Maint - Hazardous Materials	63,296	125,972	63,296	134,792	65,000	53,681	183,082	106,216	177,516	97,890	185,000	104,919
5658 Maint - Other	-	3,544	-	4,336	-	2,750	4,100	4,116	8,200	4,010	8,200	3,601
5720 Litigation	175,000	175,843	175,000	70,896	100,000	153,304	73,355	55,872	97,536	147,194	96,726	50,355
5721 Judgments/Claims/Settlements	-	85,529	-	-	100,000	1,262	3,635	1,118	567,007	566,532	200,000	15,400
5722 Legal Services	-	196,932	-	329,820	400,000	331,175	724,687	713,289	697,676	513,419	681,500	634,263
5723 Alternative Dispute Resolution	-	-	-	-	-	270	-	-	-	-	-	-
5724 Investigations	-	3,360	-	-	-	47,250	952	-	7,500	3,750	7,500	2,500
5801 Broadcasting	-	70,326	-	48,639	48,680	51,124	86,014	79,436	65,822	45,329	65,845	76,142
5802 Print Advertising	100	84,944	100	33,375	34,000	31,365	7,798	7,909	8,994	3,626	14,727	1,887
5803 Other Advertising	-	1,250	-	160	-	12,867	750	439	1,400	550	1,280	280
5804 Community Outreach	-	2,085	-	1,751	1,800	-	54	54	-	1,304	50	50
5805 Student Outreach	-	-	-	150	-	-	1,077,237	1,016,966	758,467	720,679	473,396	852,395
5888 SERVICES EXPENSE RECOVER	-	(1,448)	-	(60,260)	-	(16,493)	-	(1,502)	-	-	-	-
5901 Interest expense	200,000	343,197	400,000	114,936	-	314,623	211,188	29,403	-	-	-	-

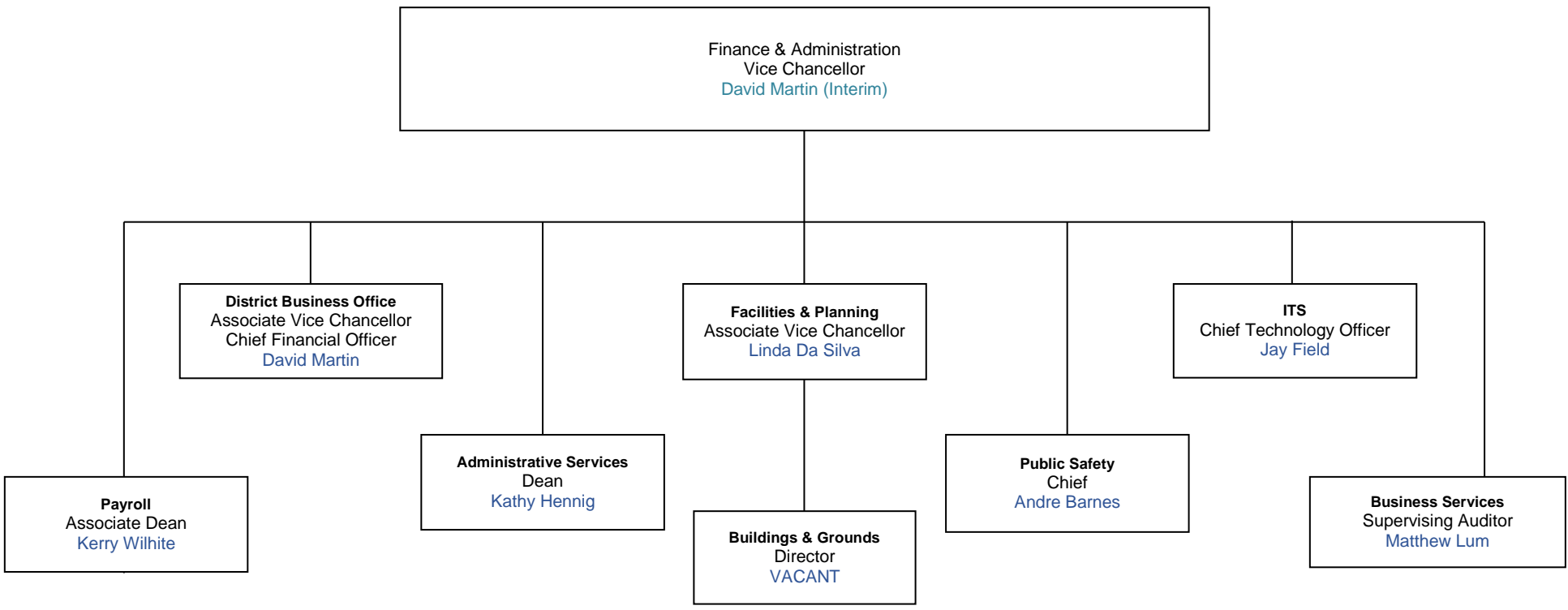
2017-18 Final Budget

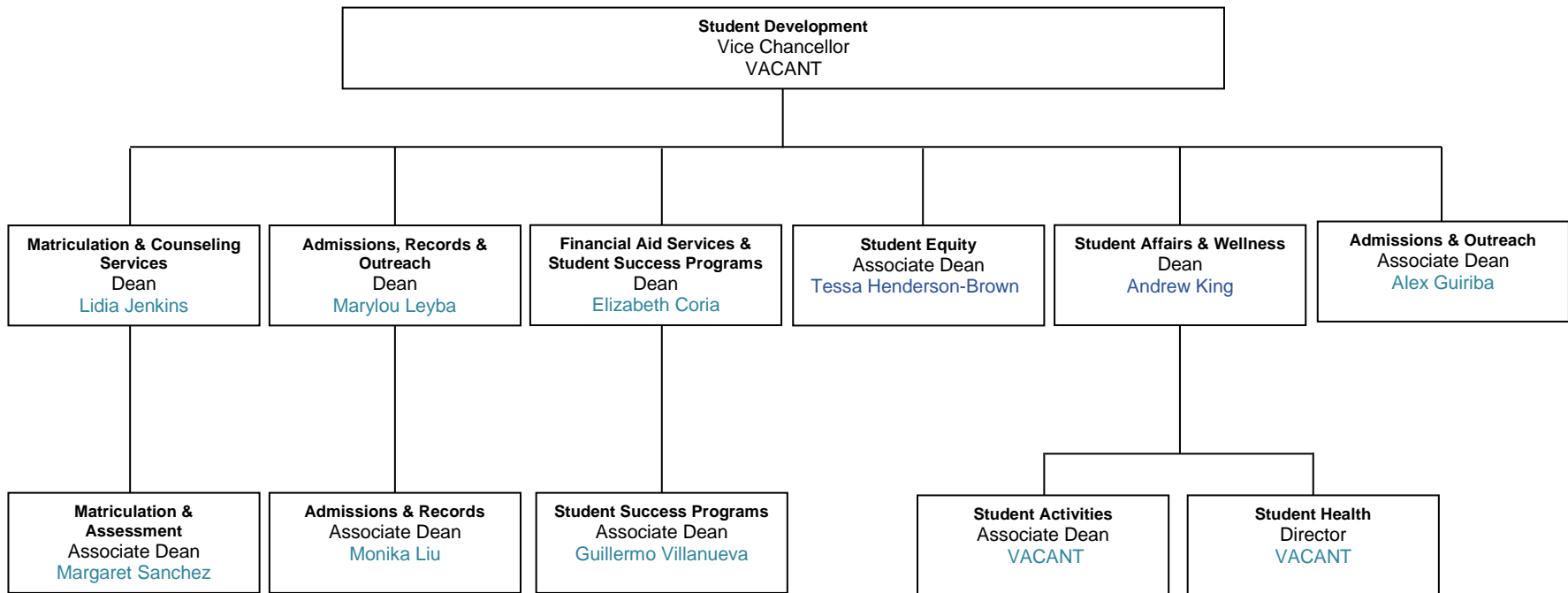
Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
4405 Paper/Plastic Supplies	-	-	-	3,005	3,000	-	1,151	-	3,636	221	1,300	239
5902 Testing Services	-	-	-	-	-	-	-	4,453	1,154	80	1,200	-
5903 City Services	-	19,704	-	19,122	21,000	22,256	23,714	24,463	20,714	18,509	24,000	19,025
5904 Meals for Governing Board	-	-	2,500	2,188	2,000	4,952	2,066	3,354	4,000	4,943	6,090	8,255
5906 Credit Card Fees	170,000	329,546	170,000	347,976	328,000	441,404	479,250	410,964	293,904	320,248	321,173	303,320
5907 Over/Short	-	114	-	(275)	-	(1,080)	-	(49)	-	(0)	-	167
5908 Bank Service Fees	35,974	100,179	38,742	102,091	92,000	80,371	72,000	88,511	66,364	93,236	93,450	88,874
5909 Receivable Write-Off	-	2,931	300,000	400,000	300,000	876,000	808,641	-	-	-	450,000	247,857
5910 Other Expenses	-	41,629	100	52,282	100	67,263	93,413	76,725	113,905	103,506	132,522	104,277
5911 Tuition Reimbursement	20,000	36,993	20,000	42,327	40,000	34,634	53,999	42,915	60,063	38,132	51,165	36,029
5912 Fees for Services	100,000	262,713	100,500	238,662	126,000	90,805	41,869	52,909	213,196	185,622	214,528	172,659
5913 Banquet and Other Food Exp	-	159	-	1,034	-	1,441	3,869	441	11,143	9,024	33,565	27,332
5914 Governmental Fees, Taxes &	-	-	-	26,696	14,000	12,804	21,665	21,045	40,039	25,590	33,208	21,294
TOTAL SERVICES AND OTHER EXP	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	18,978,606	17,057,089
6000 Budget-Capital Outlay	102,273	-	49,162	-	2,789	-	(234,838)	-	-	-	(1,606)	-
6102 Site Improvements	-	-	-	-	-	-	-	-	-	-	-	20,495
6201 Planning Costs	-	150	-	-	-	-	-	-	-	-	-	-
6202 Construction in Progress	-	60,589	-	-	-	-	-	-	-	-	-	-
6302 Books	-	-	-	19,289	-	-	126,066	57,052	69,225	62,967	120,690	85,239
6304 Databases	-	-	-	-	-	-	-	-	-	-	-	29,334
6306 Periodicals	-	-	-	45,190	-	-	125,000	-	6,300	6,300	-	-
6308 Video	-	5,127	-	1,251	1,260	3,256	3,200	5,704	3,537	3,079	3,100	2,437
6411 Add-Furniture/Fixtures	-	15,809	-	-	-	-	5,785	5,265	26,508	33,859	495	3,905
6412 Add-Vehicles	-	15,770	-	-	-	-	-	-	80,000	74,218	68,200	56,198
6413 Add-Computer Equipment	-	27,501	-	789	50,000	6,639	119,045	118,043	1,371,744	97,139	410,887	185,703
6414 Add-Miscellaneous Equipmer	-	17,340	-	-	-	-	53,000	47,418	53,136	40,042	94,433	88,419
6431 Repl-Furniture/Fixtures	12,185	-	12,185	-	-	2,226	-	536	2,086	2,951	8,716	6,633
6432 Repl-Vehicles	-	24,770	-	-	21,000	15,798	101,000	79,902	21,000	8,858	42,000	23,152
6433 Repl-Computer Equipment	-	1,869	-	1,915	2,000	-	10,255	15,910	10,329	10,323	142,523	140,945
6434 Repl-Miscellaneous Equipme	-	(190)	-	4,980	5,200	-	53,280	56,213	6,424	1,224	170,139	165,165
6441 Add-Non Cap Custodial Furn/	-	12,203	-	669	700	-	700	8,707	700	-	700	-
6442 Add-Non Cap Custodial Vehic	-	2,506	-	-	-	-	-	-	-	-	-	-
6443 Add-Non Cap Computer Eqp	-	-	-	-	-	-	46,095	46,266	173,447	174,540	148,300	119,627
6444 Add-Non Cap Custodial Misc	542	11,265	-	(6,878)	14,700	4,046	17,835	7,923	45,266	42,619	75,235	25,250
6451 Add-Expendable Furniture/Fix	-	2,735	-	1,462	6,600	7,040	928	1,387	6,678	4,502	12,208	5,232
6453 Add-Expendable Computer E	-	16,237	-	-	-	42,081	283,768	283,686	241,566	238,119	345,609	329,640
6454 Add-Expendable Misc Equipm	-	14,653	-	10,384	9,087	530	33,606	26,331	13,787	16,542	244,858	235,926
TOTAL EQUIPMENT	115,000	228,334	61,347	79,050	113,336	81,614	744,725	760,343	2,131,732	817,281	1,886,487	1,523,299

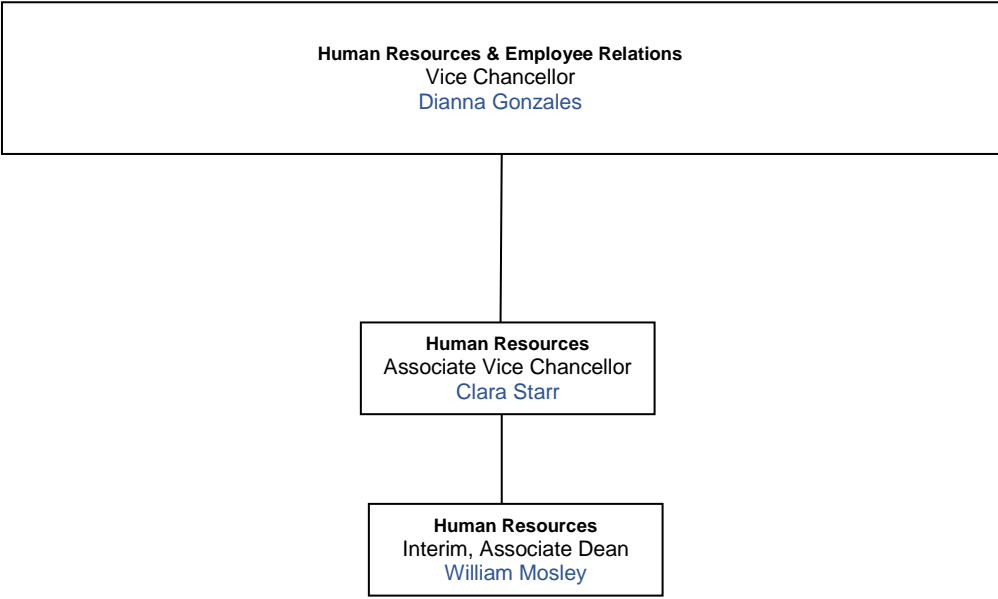
2017-18 Final Budget												
Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
7000 Budget-Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-
7310 Transfer out - General Unres	-	-	-	24,096	-	-	-	-	-	40,994	-	-
7315 Transfer Out-Internally Desig	-	-	650,000	650,000	-	2,500	-	-	-	-	-	-
7320 Transfer out - General Restrict	2,706,937	5,810,229	1,555,722	1,360,680	2,000,000	143,495	850,000	323,936	-	-	-	30,632
7330 Transfer out - Cafeteria	725,000	656,679	725,000	558,665	475,000	638,677	475,000	681,146	475,000	809,969	785,000	785,269
7340 Transfer out - Child Developm	565,000	381,732	565,000	906,727	315,000	910,632	700,106	421,382	356,000	-	200,000	188,861
7370 Transfer out - Self-Insurance	-	131,577	-	-	83,404	1,757,273	73,000	6,139,392	73,000	-	-	1,000,000
7371 Transfer out - OPEB	-	-	-	-	-	-	1,500,000	3,000,000	2,500,000	2,500,000	2,500,000	5,325,116
7380 Transfer out - Financial Aid	5,616	-	30,816	-	157,997	-	206,861	115,835	4,581	248,623	85,241	167,805
7382 Transfer out - Trust Fund	-	29,855	-	34,261	-	-	-	-	-	-	-	-
7382 Transfer out - Trust Fund	-	-	-	-	500,000	29,647	-	-	-	-	-	-
7383 Transfer out - Scholarship Tru	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	33,634	27,813
7901 Unallocated Cost	72,000	-	140,888	-	-	-	-	-	6,352	-	-	20
7902 Board Desig Reserv for Conti	-	-	-	-	-	-	6,290,000	6,290,000	3,000,000	3,000,000	-	-
TOTAL TRANSFERS AND RESERVES	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	3,603,875	7,525,516
TOTAL EXPENDITURES	196,468,230	196,086,209	190,825,356	194,459,330	186,689,110	179,953,172	197,611,852	196,331,536	207,712,092	188,332,341	202,475,459	198,483,914











**Consolidated Budget Summary - All Funds
2017-18 Final Budget**

Description	General Fund	Restricted Fund	Departmental Fund	Child Developmen	Cafeteria	Parcel T	Capital Outlay	1995 Bond	2001 Bond	2005 Bond	Self-Insurance	Financial Aid	Total - All Funds
Revenues													-
Federal Revenue	-	3,283,330	6,996	848,208	-	-	-	-	-	-	-	25,691,136	29,829,670
State Revenues	50,972,002	23,764,154	-	1,113,873	-	-	4,189,149	-	-	-	-	1,500,000	81,539,179
Local Revenues	108,366,052	11,491,078	604,198	1,136,933	523,495	18,273,163	1,570,036	-	151,839	325,698	3,725,914	-	146,168,407
Transfers	-	-	-	-	487,162	-	464,638	-	-	-	2,000,000	-	2,951,800
Total Revenues	159,338,054	38,538,563	611,194	3,099,	1,010,657	18,273,	6,223,823	-	151,839	325,698	5,725,914	27,191,136	260,489,056
Expenditures													
Academic Salaries	79,196,069	10,886,466	-	9,596	-	7,276,035	185,141	-	-	-	-	-	97,553,307
Classified Salaries	34,176,071	11,580,475	-	1,555,320	628,369	6,241,608	252,901	-	-	60,099	78,487	391,676	54,965,008
Benefits	47,029,181	7,152,318	16,478	604,453	241,242	1,415,692	84,292	-	-	44,151	28,534	114,465	56,730,805
Supplies & Materials	1,449,981	4,160,904	25,977	4,200	869,848	-	32,012	-	-	-	50,000	92	6,593,014
Services & Other Operating	14,938,151	3,099,142	24,179	12,300	217,552	18,924	637,500	-	-	2,694,173	2,310,865	-	23,952,785
Equipment	841,583	1,768,682	-	-	62,126	1,320,904	8,365,338	607,454	1,686,527	45,609,636	2,500	-	60,264,750
Transfers	3,240,489	4,285,393	1,700,468	-	-	2,000,000	-	-	-	-	4,742,358	27,882,272	43,850,980
Total Expenditures	180,871,525	42,933,380	1,767,102	2,185,	2,019,137	18,273,	9,557,185	607,454	1,686,527	48,408,059	7,212,744	28,388,505	343,910,649
Total Surplus/(Deficit)	(21,533,471)	(4,394,817)	(1,155,908)	913,	(1,008,480)		(3,333,361)	(607,454)	(1,534,688)	(48,082,361)	(1,486,830)	(1,197,369)	(83,421,593)