



# TENTATIVE

# 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  
Bouchra Simmons ..... Student Trustee

### ADMINISTRATION

Susan Lamb .....Chancellor and Chief Executive Officer

### COLLEGE ADMINISTRATORS

Ronald P. Gerhard..... Vice Chancellor of Finance & Administration  
Anna M. Davies ..... Vice Chancellor of Academic Affairs  
Samuel Santos ..... Vice Chancellor of Student Development  
Dianna Gonzales..... Vice Chancellor of Human Resources  
Steve Bruckman .....General Counsel

*This page intentionally left blank*

# CITY COLLEGE OF SAN FRANCISCO

## TABLE OF CONTENTS

---

ITEM	PAGE
<b>Table of Contents</b>	
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 .....	10
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 .....	52
Capital Outlay Fund Detail .....	55
1995 Bond Fund Detail .....	59
2001 Bond Fund Detail .....	61
2005 Bond Fund Detail .....	63
Self-Insurance Fund Detail .....	66
Student Financial Aide Fund Detail .....	70

## 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

### Overview of Governor’s January Proposed Budget:

On January 10, 2017 the Governor released his Budget Proposal that begins the State’s budget development process. While his proposal is neither binding nor final, it does begin to signal his priorities. Further, it also begins the negotiation process that leads to his May revision.

While at face value the Governor’s Initial Budget Proposal would provide approximately \$400 million in new revenue to the 113 Districts statewide, this is accomplished with a recognition that State revenues have been falling below budgeted forecasts for last few months, \$5.8 billion in total. Due to this lag in revenues, the State would face a nearly \$2 billion deficit in fiscal year 2017-18 if no action (meaning reductions in budgets) were taken. To maintain a balanced budget and the fiscal stability of the State, the Governor proposes to address this would-be deficit by reducing spending growth in areas such as Prop 98 (K-14 education), not funding previously approved capital projects, as well as pausing growth in expenditures for child care, scholarships to middle class students, and not continuing previously authorized one-time funding allocations.

Specific to Community Colleges the Governor’s focus and priority continue to be access, timely completion, and student success. Significant provisions for Community Colleges and their impact to CCSF:

<b>Budget Proposal</b>	<b>Implications for City College</b>
Cost of Living Adjustment (COLA) of 1.48%.	\$1.7 million.
Growth of 1.34%.	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.	\$400,000.
Deferred Maintenance and Instructional Equipment ( <u>one-time</u> ) of \$43.7 million.	\$700,000.
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 development and implementation of practices in areas to be determined by the State Chancellor.	To be determined.
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.	Project funded and managed by State Chancellor’s Office. No funding received by CCSF.
Proposition 39 augmentation of \$3 million to fund energy efficiency projects.	To be determined. Funding allocated to Districts based upon proposals submitted for energy efficiency projects achieving certain levels of energy savings.

Funding of the Civic Center Seismic Upgrade Project.	\$12+ million.
Funding of the Ocean Campus Utility Replacement Project.	\$62.1 million.

Similar to last year, approximately half of the “new money” is restricted for specific identified uses and programs as opposed to available for general operations (unrestricted). Furthermore, a significant portion is one-time in nature. Again, this budget proposal is just that--a proposal. More information will be provided as we continue down the budget development road.

## 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:

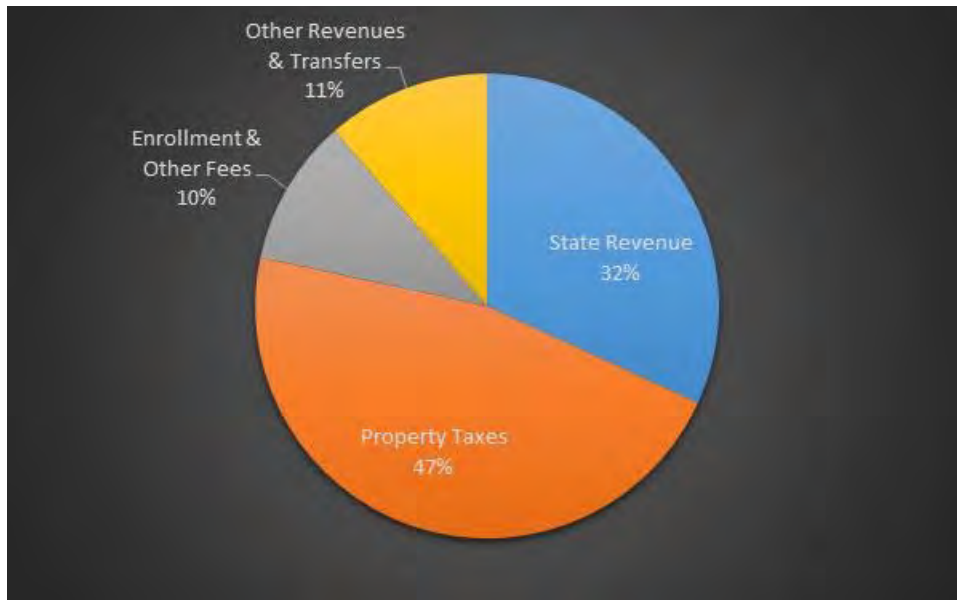
### **DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED**

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.

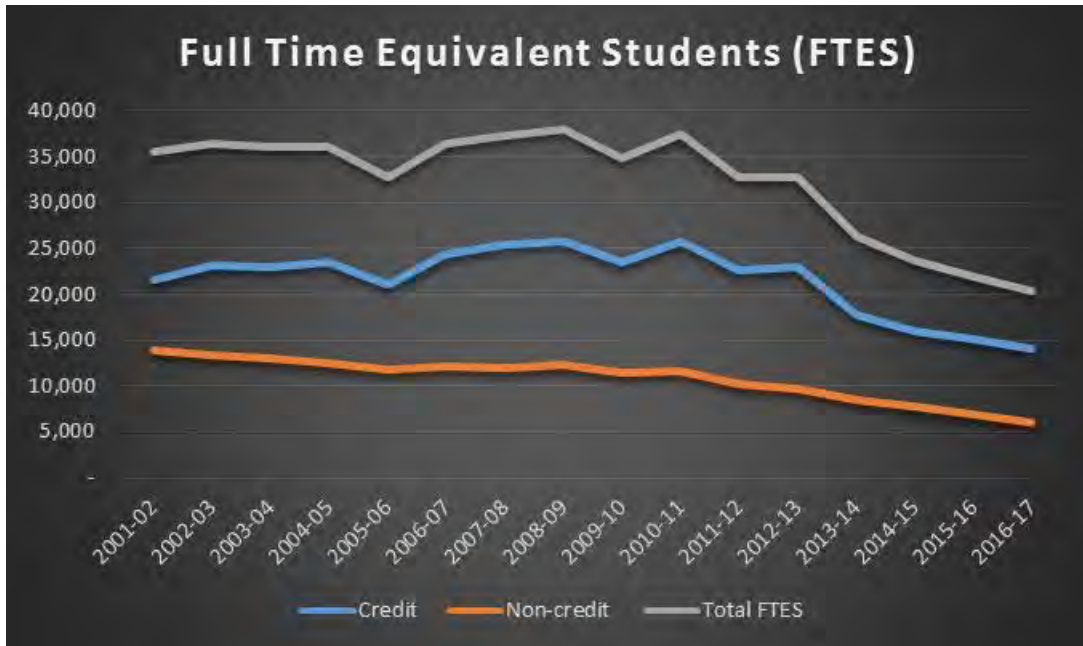
Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 89% of the 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											
	Chinatown /										
	Airport	North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
<b>Credit</b>											
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
<b>Sub-Total</b>	<b>110.25</b>	<b>267.60</b>	<b>4.99</b>	<b>409.17</b>	<b>332.14</b>	<b>172.64</b>	<b>925.67</b>	<b>650.53</b>	<b>12,263.52</b>	<b>140.20</b>	<b>15,276.71</b>
<b>Non-Credit</b>											
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
<b>Sub-Total</b>	<b>-</b>	<b>1,564.61</b>	<b>602.30</b>	<b>1,112.88</b>	<b>254.69</b>	<b>13.47</b>	<b>1,457.28</b>	<b>1,396.99</b>	<b>234.83</b>	<b>16.18</b>	<b>6,653.24</b>
<b>Total</b>	<b>110.25</b>	<b>1,832.21</b>	<b>607.29</b>	<b>1,522.05</b>	<b>586.83</b>	<b>186.11</b>	<b>2,382.95</b>	<b>2,047.52</b>	<b>12,498.35</b>	<b>156.38</b>	<b>21,929.95</b>
FTEF											
	Chinatown /										
	Airport	North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
<b>Credit</b>											
Summer	1.25	0.86	-	2.48	2.74	1.25	1.69	2.82	75.13	1.22	89.43
Fall	3.82	10.42	0.20	15.32	12.05	6.36	36.74	24.95	458.82	5.06	573.74
Spring	3.70	10.10	0.20	14.85	11.68	6.16	35.61	24.19	444.70	4.90	556.09
<b>Sub-Total</b>	<b>8.77</b>	<b>21.39</b>	<b>0.40</b>	<b>32.65</b>	<b>26.48</b>	<b>13.77</b>	<b>74.03</b>	<b>51.96</b>	<b>978.64</b>	<b>11.17</b>	<b>1,219.27</b>
<b>Non-Credit</b>											
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
<b>Sub-Total</b>	<b>-</b>	<b>74.51</b>	<b>28.68</b>	<b>52.99</b>	<b>12.13</b>	<b>0.64</b>	<b>69.39</b>	<b>66.52</b>	<b>11.18</b>	<b>0.77</b>	<b>316.82</b>
<b>Total</b>	<b>8.77</b>	<b>95.89</b>	<b>29.08</b>	<b>85.65</b>	<b>38.60</b>	<b>14.41</b>	<b>143.43</b>	<b>118.48</b>	<b>989.82</b>	<b>11.94</b>	<b>1,536.09</b>

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 1<sup>st</sup> 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 1.48% or \$1.7 million.
7. Funded FTES base of 21,929.73.
8. Productivity target of 13 FTES/FTEF.
9. Anticipated property tax receipts of \$71.7 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.

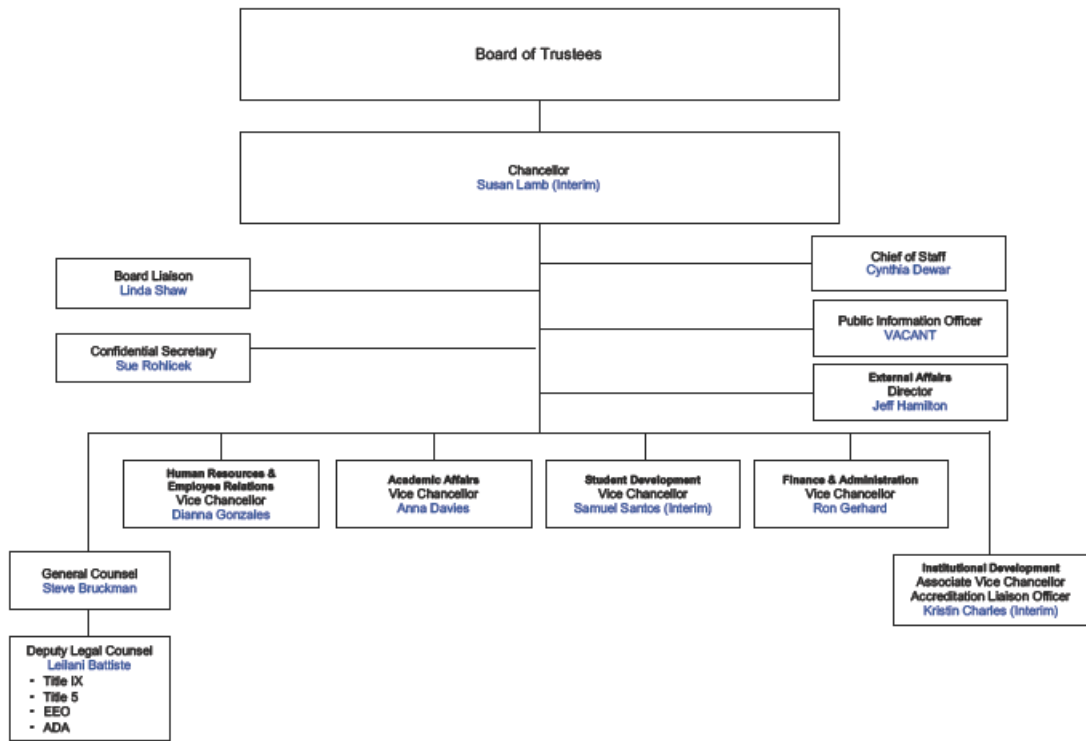
#### Expenditure Assumptions

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 \$3.8 million to the State based upon recent enrollment audit.

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



Updated December 12, 2016

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

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

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

Budget development shall meet the following criteria:

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

# SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

## POLICY MANUAL

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

### I. Budget Calendar

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

### II. Budget Directives

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

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

### III. Budget Preparation

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

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

#### **IV. Budget Consolidation**

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

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

#### **V. Budget Presentation and Adoption**

##### **A. Preliminary budget**

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

##### **B. Tentative budget**

No later than June 30<sup>th</sup>, the Board will adopt a Tentative Budget.

##### **C. Final budget**

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

#### **VI. Budget Monitoring**

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

## Unrestricted General Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	102,867,742	83,569,132	49,123,046
Local Revenues	103,044,690	105,152,859	105,122,859
Transfers	3,359	-	-
<b>Total Revenues</b>	<b>205,915,791</b>	<b>188,721,991</b>	<b>154,245,905</b>
<b>Expenditures</b>			
Academic Salaries	80,703,047	81,148,266	78,072,066
Classified Salaries	35,145,742	35,519,759	33,617,025
Benefits	43,964,251	47,350,205	46,352,727
Supplies & Materials	1,395,878	1,825,746	1,450,373
Services & Other Operating	17,049,771	18,245,032	14,683,644
Equipment	363,061	1,022,494	786,111
Transfers	7,025,516	8,339,455	3,240,489
<b>Total Expenditures</b>	<b>185,647,265</b>	<b>193,450,958</b>	<b>178,202,434</b>
<b>Total Surplus/(Deficit)</b>	<b>20,268,526</b>	<b>(4,728,967)</b>	<b>(23,956,529)</b>



## Unrestricted General Fund Revenue By Source



## Expenditures By Classification



## Unrestricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8611	State General Apportionment	57,614,498	54,679,897	24,383,402
8611A	Prior YR Corrections-St Apportion	2,326,436	-	-
8611E	SGA 2% Enrollment Fee Allowance	265,227	310,619	217,283
8612	Apprenticeship Allow	223,954	244,400	219,236
8618	Part time Faculty Allocation	483,269	483,269	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
8655	Economic Programs	58	-	-
8671	Homeowner's Prop Tax Relief	-	-	-
8672	Other Tax Relief Subventions	1,125	-	-
8681	ST Lottery Proceeds	3,283,740	2,701,167	2,701,167
8691	ST Mandated Costs	13,581,886	2,153,885	653,885
	<b>Total State Revenue</b>	<b>102,867,742</b>	<b>83,569,132</b>	<b>49,123,046</b>
8811	Tax Allocation, Secured Roll	24,756,839	25,188,453	25,177,925
8812	Tax Allocation, Supplemental Roll	369,871	376,320	376,163
8813	Tax Allocation, Unsecured Roll	1,670,559	1,699,684	1,698,974
8816	Prior year taxes	546,917	556,452	556,219
8817	ERAF	43,200,890	43,954,060	43,935,688
8818	Redevelopment AB 1290	687,461	-	-
8821	Cont, Gifts, Endowments	11,848	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
8861	Interest/Invest Inc	293,876	157,012	157,012
8866	Enrollment Fees	8,968,219	9,032,543	9,032,543
8868	Non-Resident Enrollment Fees	6,185,777	6,733,598	6,733,598
8872	Community Service Classes	73,478	-	-
8879	Student Records	315	350	350

## Unrestricted General Fund Detail 2017-18 Tentative Budget

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

## Unrestricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
2110	Classified-Reg	28,599,915	29,194,051	28,667,524
2115	Governing Board	42,804	48,000	48,000
2210	Instructional Aides-Reg	2,190,368	2,176,445	1,862,270
2330	Classified-NI Temp	1,813,321	1,923,075	1,208,575
2334	Classified-Sum/Int	818	-	-
2370	Classified-NI Coll Aide	1,263,851	1,680,158	1,303,221
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
2888	P-Share Time	9,117	-	-
	<b>Total Classified Salaries</b>	<b>35,145,742</b>	<b>35,519,759</b>	<b>33,617,025</b>
3101	STRS	957	-	-
3102	STRS - Administrators	553,730	814,317	867,608
3109	STRS - Certificated	6,968,446	7,773,856	7,990,771
3205	PERS - Classified SEIU	460,173	520,665	580,142
3302	OASDI - Administrators	64,318	-	-
3303	OASDI- Stationary Engineers	94,923	72,760	74,661
3304	OASDI - Classified Managers	21,655	16,650	24,309
3305	OASDI - Classified SEIU	1,944,818	2,388,481	2,163,426
3306	OASDI - Crafts	84,492	89,295	90,023
3307	OASDI - Governing Board	2,440	2,381	2,381
3309	OASDI - Certificated	143,320	3,769	799
3322	Medicare - Administrators	90,207	113,279	106,273
3323	Medicare - Stationary Engineers	22,501	14,547	14,497
3324	Medicare - Classified Managers	5,654	1,500	3,291
3325	Medicare - Classified SEIU	481,479	528,523	522,432
3326	Medicare - Crafts	19,760	20,036	19,782
3327	Medicare - Governing Board	571	557	557
3329	Medicare - Certificated	1,021,581	991,842	931,299
3401	Health Plan	-	-	-
3402	Health Plan - Administrators	385,899	477,018	453,080
3403	Health Plan - Stationary Engineers	135,659	123,118	90,339
3404	Health Plan - Classified Managers	24,707	24,291	22,365
3405	Health Plan - Classified SEIU	4,088,933	4,118,114	3,830,077

## Unrestricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
3406	Health Plan - Crafts	144,196	164,254	91,279
3407	Health Plan - Governing Board	63,025	41,832	36,339
3409	Health Plan - Certificated	8,005,435	8,580,211	8,122,770
3416	Dental Plan	-	-	-
3422	Dental - Administrators	69,088	93,606	83,157
3423	Dental - Stationary Engineers	26,622	26,123	26,123
3424	Dental - Classified Managers	4,644	5,225	6,966
3425	Dental - Classified SEIU	867,246	867,531	857,650
3426	Dental - Crafts	26,652	29,606	29,606
3427	Dental - Governing Board	11,901	8,708	6,966
3429	Dental - Certificated	1,484,626	1,394,945	1,286,805
3432	Life Insurance - Administrators	4,119	5,946	5,294
3433	Life Insurance - Stationary Enginee	1,501	1,629	1,629
3434	Life Insurance - Classified Manager	256	326	434
3435	Life Insurance - Classified SEIU	49,132	63,982	63,162
3436	Life Insurance - Crafts	1,545	1,845	1,844
3437	Life Insurance - Governing Board	507	543	326
3439	Life Insurance - Certificated	55,430	105,517	98,150
3459	Prescription - Certificated	-	-	-
3461	Post Retirement	7,583,551	7,741,180	7,741,180
3502	SUI - Administrators	3,187	3,948	3,730
3503	SUI - Stationary Engineers	761	603	621
3504	SUI - Classified Managers	185	113	174
3505	SUI - Classified SEIU	16,304	21,955	21,745
3506	SUI - Crafts	688	731	743
3509	SUI - Certificated	38,871	121,521	114,973
3602	Workers Comp - Administrators	98,738	113,714	111,513
3603	Workers Comp - Stationary Engineers	23,884	14,264	13,913
3604	Workers Comp - Classified Managers	5,793	732	2,672
3605	Workers Comp - Classified SEIU	511,418	529,701	523,861
3606	Workers Comp - Crafts	21,570	21,099	20,527
3607	Workers Comp - Governing Board	672	603	603
3609	Workers Comp - Certificated	1,220,519	1,070,605	992,162
3652	OPEB	224,787	1,732,712	1,802,318

## Unrestricted General Fund Detail 2017-18 Tentative Budget

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

## Unrestricted General Fund Detail 2017-18 Tentative Budget

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

## Unrestricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
6101	Site Planning	-	4,000	-
6102	Site Improvements	20,495	-	-
6302	Books	85,239	97,775	54,980
6304	Databases	29,334	44,112	49,378
6306	Periodicals	-	30	37,820
6308	Video	2,437	-	2,513
6411	Add-Furniture/Fixtures	3,905	15,405	21,306
6412	Add-Vehicles	-	7,900	64,000
6413	Add-Computer Equipment	-	755	128,674
6414	Add-Miscellaneous Equipment	12,058	112,609	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
6434	Repl-Miscellaneous Equipment	27,257	30,693	6,943
6441	Add-Non Cap Custodial Furn/Fix	-	700	700
6443	Add-Non Cap Computer Eqp	-	220,639	151,452
6444	Add-Non Cap Custodial Misc Equip	20,722	-	42,740
6451	Add-Expendable Furniture/Fixt	3,657	7,433	1
6453	Add-Expendable Computer Equip	133,816	291,859	199,053
6454	Add-Expendable Misc Equipment	12,010	54,476	9,690
	<b>Total Equipment</b>	<b>363,061</b>	<b>1,022,494</b>	<b>786,111</b>
7310	Transfer out & Encumbrance Reservations	-	-	-
7320	Transfer out - Restricted	30,632	-	-
7330	Transfer out - Cafeteria	785,269	775,000	487,162
7340	Transfer out - Child Development	188,861	335,652	-
7350	Transfer out - Capital Projects	1,500,000	-	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
	<b>Total Transfers</b>	<b>7,025,516</b>	<b>8,339,455</b>	<b>3,240,489</b>
	<b>Total Expenditures</b>	<b>185,647,265</b>	<b>193,450,958</b>	<b>178,202,434</b>
	<b>Total Surplus/(Deficit)</b>	<b>20,268,526</b>	<b>(4,728,967)</b>	<b>(23,956,529)</b>

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



## Unrestricted General Fund FTE By Location 2017-18 Tentative Budget

Department	Fort					John		Ocean	Southeast	Total		
	Airport	Civic	CNB	Dwntn	Evans	Mason	Gough				Adamission	
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 Tentative 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 Tentative Budget

Department	Fort					John					Total	
	Airport	Civic	CNB	Dwntn	Evans	Mason	Gough	Adamission	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
<b>Total</b>	<b>7.0</b>	<b>16.7</b>	<b>35.6</b>	<b>36.7</b>	<b>34.1</b>	<b>4.0</b>	<b>84.5</b>	<b>54.2</b>	<b>54.0</b>	<b>2,466.0</b>	<b>6.0</b>	<b>2,799.0</b>

## Restricted General Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	5,835,111	5,458,450	4,151,292
State Revenues	20,499,681	25,607,781	23,764,154
Local Revenues	8,753,183	12,505,572	10,883,903
Transfers	289,222	39	-
<b>Total Revenues</b>	<b>35,377,197</b>	<b>43,571,842</b>	<b>38,799,349</b>
<b>Expenditures</b>			
Academic Salaries	10,580,073	10,861,939	10,287,930
Classified Salaries	6,366,710	9,493,610	4,949,550
Benefits	4,302,060	5,360,362	4,694,047
Supplies & Materials	1,775,735	4,532,820	4,004,302
Services & Other Operatir	5,941,239	9,441,719	2,858,559
Equipment	1,426,533	3,687,126	1,588,531
Transfers	5,049,937	9,279,191	4,284,640
<b>Total Expenditures</b>	<b>35,442,288</b>	<b>52,656,766</b>	<b>32,667,559</b>
<b>Total Surplus/(Deficit)</b>	<b>(65,091)</b>	<b>(9,084,924)</b>	<b>6,131,790</b>

## Restricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8120	Higher Education Act	802,876	951,461	403,502
8130	Workforce Investment Act	40,328	-	-
8140	TANF-Federal	86,123	81,816	81,816
8170	Vocational/Applied Tech	1,135,528	1,084,157	1,086,776
8190	Other Federal Restricted Revenues	2,192,595	2,105,200	1,261,236
8199	Other Federal Revenues	673,549	363,769	450,000
8290	Ca Dept Ed-Fed Pass Thru	904,112	872,047	867,962
	<b>Total Federal Revenues</b>	<b>5,835,111</b>	<b>5,458,450</b>	<b>4,151,292</b>
8611A	Prior YR Corrections-St Apportion	-	-	-
8615	Basic Skills	412,013	729,630	597,625
8622	EOPS	1,787,210	1,695,351	1,611,337
8623	DSPS	2,277,620	1,875,599	1,875,599
8624	State Calworks Allocations	373,979	355,280	630,508
8626	BFAP Apportionment	912,508	786,005	866,545
8627	Matriculations	6,818,018	6,821,727	7,875,404
8628	Instructional M&E Allocations	-	129,882	-
8629	Other Gen Categorical Allocations	292,466	6,237,247	2,075,352
8655	Economic Programs	2,071,129	1,322,907	228,000
8656	Other Reimb Categoricals	430,517	1,467,995	1,546,438
8681	ST Lottery Proceeds	1,113,636	861,799	871,560
8699	Other Misc ST Revenues	4,010,585	3,324,360	5,585,787
	<b>Total State Revenues</b>	<b>20,499,681</b>	<b>25,607,781</b>	<b>23,764,154</b>
8821	Cont, Gifts, Endowments	4,205	-	-
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
8832	SF City Sub-Contracts	1,775,502	2,109,995	894,392
8833	Other Contract Services	823,281	4,777,348	3,665,059
8872	Community Service Classes	389,602	572,780	498,380
8876	Health Service Fees-Summary	970,606	923,400	1,046,989
8881	Parking Fees-Summary	559,744	2,172	524,886
8885	ESLIP	883,884	727,170	706,835
8889	Other Student Fees	177,224	110,744	320,202
8891	Other Local Revenues	121,330	533,855	245,192
8892	Traffic Fines	129,081	144,071	129,498
8893	Copiers, Fundraising, Recycling & Vendi	57,214	41,015	25,625
	<b>Other Local Revenues</b>	<b>8,753,183</b>	<b>12,505,572</b>	<b>10,883,903</b>
8896	Intrafund Transfer	-	-	-
8981	Transfer in - General Unrestricted	199,412	39	-
8982	Transfer in - General Restricted	89,810	-	-
	<b>Total Transfers</b>	<b>289,222</b>	<b>39</b>	<b>-</b>
	<b>Total Revenues</b>	<b>35,377,197</b>	<b>43,571,842</b>	<b>38,799,349</b>

## Restricted General Fund Detail 2017-18 Tentative Budget

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

## Restricted General Fund Detail 2017-18 Tentative Budget

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

## Restricted General Fund Detail 2017-18 Tentative Budget

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



## Restricted General Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative 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
6412	Add-Vehicles	-	141,724	-
6413	Add-Computer Equipment	121,722	1,015,483	631,512
6414	Add-Miscellaneous Equipment	500,102	1,825,345	727,088
6431	Repl-Furniture/Fixtures	9,612	-	-
6433	Repl-Computer Equipment	15,797	-	-
6434	Repl-Miscellaneous Equipment	10,784	22,784	8,000
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	163,782	108,452	-
6444	Add-Non Cap Custodial Misc Equip	31,808	61,467	-
6451	Add-Expendable Furniture/Fixt	17,893	26,600	20,000
6453	Add-Expendable Computer Equip	206,943	67,871	431
6454	Add-Expendable Misc Equipment	136,477	258,177	200,000
	<b>Total Equipment</b>	<b>1,426,533</b>	<b>3,687,126</b>	<b>1,588,531</b>
7320	Transfer out - General Restricted	89,810	-	-
7383	Transfer out - Scholarship Trust	198,924	321,108	21,373
7501	Payments to Students	288,874	33,371	342,900
7600	Other Payments to/for Students	1,395,308	913,097	663,750
7702	Subrecipient Cost	2,434,383	5,099,439	740,667
7850	F & A Cost	636,286	1,886,819	269,450
7901	Unallocated Cost	6,352	1,025,358	2,246,501
	<b>Total Transfers</b>	<b>5,049,937</b>	<b>9,279,191</b>	<b>4,284,640</b>
	<b>Total Expenditures</b>	<b>35,442,288</b>	<b>52,656,766</b>	<b>32,667,559</b>
	Total Surplus/(Deficit)	(65,091)	(9,084,924)	6,131,790

## Restricted General Fund FTE By Location 2017-18 Tentative Budget

Civic	CNB	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1.0
-	-	-	-	-	-	-	-	4.3	-	4.3
-	-	-	-	-	-	-	-	1.0	-	1.0
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1.0	-	1.0
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1.0	20.4	21.4
1.3	-	0.7	-	3.0	-	0.3	-	17.9	-	23.1
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	0.5	-	0.5
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	18.7	-	18.7
-	-	-	-	-	-	-	-	-	-	-
-	-	0.1	-	-	-	5.2	0.1	1.0	-	6.3
-	-	4.5	-	3.1	-	-	-	3.4	-	11.0
-	-	-	-	-	-	-	-	29.3	-	29.3
1.0	1.0	1.0	-	-	-	-	2.0	1.0	27.0	33.0
-	-	-	-	-	-	-	3.0	19.9	-	22.9
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1.0	5.7	6.7
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1.0	-	1.0
-	0.2	-	-	-	-	0.8	-	0.3	5.6	6.9
-	-	-	-	-	-	-	-	-	-	-

## Restricted General Fund FTE By Location 2017-18 Tentative 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 Tentative 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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2.0</b>	<b>2.4</b>	<b>1.2</b>	<b>6.9</b>	<b>3.0</b>	<b>3.1</b>	<b>7.3</b>	<b>5.8</b>	<b>4.5</b>	<b>289.1</b>	<b>-</b>	<b>325.3</b>

## Departmental Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	8,190	6,996	6,996
State Revenues	-	-	-
Local Revenues	789,349	579,377	593,377
Transfers	-	-	-
<b>Total Revenues</b>	<b>797,539</b>	<b>586,373</b>	<b>600,373</b>
<b>Expenditures</b>			
Academic Salaries	414	-	-
Classified Salaries	-	-	-
Benefits	104	-	-
Supplies & Materials	268,552	3,614	3,614
Services & Other Operatir	452,017	7,672	7,672
Equipment	84,818	-	-
Transfers	11,737	1,990,246	2,004,246
<b>Total Expenditures</b>	<b>817,641</b>	<b>2,001,532</b>	<b>2,016,532</b>
<b>Total Surplus/(Deficit)</b>	<b>(20,102)</b>	<b>(1,415,159)</b>	<b>(1,415,159)</b>

## Departmental Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8160	Veterans Education	8,190	6,996	6,996
	<b>Total Federal Revenues</b>	<b>8,190</b>	<b>6,996</b>	<b>6,996</b>
8821	Cont, Gifts, Endowments	7,700	12,913	12,913
8823	City College Foundation	400	10,450	10,450
8824	Foundations Sources	9,500	-	-
8826	Other Non-Profit Contributions	54,366	41,640	41,640
8833	Other Contract Services	13,085	19,187	19,187
8841	General Sales	48,027	29,458	29,648
8861	Interest/Invest Inc	33	25	25
8879	Student Records	20,770	19,525	19,525
8889	Other Student Fees	60,009	43,363	45,072
8986	Transfer in - Bookstore Auxiliary	100,000	77,000	77,000
8893A	Duplicate Diploma Fees	640	370	370
8893D	Athletic Activities	84,361	65,652	65,652
8893E	Coffee Cart Income	7,650	8,000	8,000
8893F	Copiers	4,513	2,873	2,873
8893G	Fundraising	73,275	31,515	31,515
8893H	Membership Fees	160	60	60
8893I	Miscellaneous Income	156,085	94,424	94,424
8893P	Materials Fee	10,495	5,382	5,442
8893S	Library Collection - COTOP	5,089	5,077	5,077
8893T	Library Fines/Lost Books	18,293	18,833	18,833
8893V	Transcript Fees	89,715	68,630	81,155
8893Z	Jazzland Commissions	25,184	25,000	25,000
	<b>Total Local Revenues</b>	<b>789,349</b>	<b>579,377</b>	<b>593,861</b>
	<b>Total Revenues</b>	<b>797,539</b>	<b>586,373</b>	<b>600,857</b>

## Departmental Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Expenditures</b>				
1220	Nonteaching-Schl	-	-	-
1325	Faculty-Subs	-	-	-
1422		414	-	-
	<b>Total Academic Salaries</b>	<b>414</b>	-	-
2330	Classified-NI Temp	-	-	-
2380	Classified-Overtime	-	-	-
	<b>Total Classified Salaries</b>	-	-	-
3109	STRS - Certificated	44	-	-
3305	OASDI - Classified SEIU	-	-	-
3325	Medicare - Classified SEIU	-	-	-
3329	Medicare - Certificated	6	-	-
3405	Health Plan - Classified SEIU	-	-	-
3409	Health Plan - Certificated	36	-	-
3425	Dental - Classified SEIU	-	-	-
3429	Dental - Certificated	10	-	-
3435	Life Insurance - Classified SEIU	-	-	-
3439	Life Insurance - Certificated	1	-	-
3505	SUI - Classified SEIU	-	-	-
3509	SUI - Certificated	0	-	-
3605	Workers Comp - Classified SEIU	-	-	-
3609	Workers Comp - Certificated	7	-	-
3652	OPEB	-	-	-
	<b>Total Benefits</b>	<b>104</b>	-	-
4102	Textbooks	88	-	-
4103	Other Books	6,757	-	-
4301	Printing Supplies	49,312	-	-
4302	Computer Supplies	220	-	-
4303	Other Supplies	104,350	3,614	3,614
4305	Instructional Supplies	87,129	-	-

## Departmental Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
4402	Uniforms	31,353	-	-
4405	Paper/Plastic Supplies	183	-	-
4888	SUPPLIES EXPENSE RECOVER	(10,840)	-	-
	<b>Total Supplies</b>	<b>268,552</b>	<b>3,614</b>	<b>3,614</b>
5110	Guest Lecturer	600	-	-
5130	Dues and Memberships	4,855	-	-
5202	Conference and Food Services	-	-	-
5210	Travel - Non-Local	107,720	2,194	2,194
5212	Travel - Local	3,419	-	-
5350	Postage	19,142	-	-
5610	Other Property Leases	8,048	-	-
5632	Copier Leases	79,439	-	-
5633	Other Leases	30,176	2,378	2,378
5640	Maint & Repair - Non-Equipment	-	-	-
5650	Maint & Repair - Equipment	23,090	600	600
5655	Maint & Repair - Vehicles	8,745	-	-
5656	Software License Fees	4,278	-	-
5657	Maint - Hazardous Materials	-	-	-
5658	Maint - Other	4,394	-	-
5801	Broadcasting	-	-	-
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	-	-
5908	Bank Service Fees	-	-	-
5910	Other Expenses	34,281	-	-
5912	Fees for Services	106,609	-	-
5913	Banquet and Other Food Expenses	101	-	-
	<b>Total Services</b>	<b>452,017</b>	<b>7,672</b>	<b>7,672</b>



## Departmental Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
6102	Site Improvements	53,930	-	-
6203	Project Management	-	-	-
6302	Books	3,668	-	-
6304	Databases	-	-	-
6306	Periodicals	2,222	-	-
6414	Add-Miscellaneous Equipment	10,800	-	-
6433	Repl-Computer Equipment	-	-	-
6443	Add-Non Cap Computer Eqp	2,782	-	-
6444	Add-Non Cap Custodial Misc Eq	-	-	-
6453	Add-Expendable Computer Equip	7,305	-	-
6454	Add-Expendable Misc Equipment	4,111	-	-
	<b>Total Equipment</b>	<b>84,818</b>	<b>-</b>	<b>-</b>
7310	Transfer out - General Unrestrict	5,209	426	426
7320	Transfer out - General Restricted	-	-	-
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
	<b>Total Transfers</b>	<b>11,737</b>	<b>1,990,246</b>	<b>2,004,730</b>
	<b>Total Expenditures</b>	<b>817,641</b>	<b>2,001,532</b>	<b>2,016,016</b>
	Total Surplus/(Deficit)	(20,102)	(1,415,159)	(1,415,159)

## Child Development Fund Summary 2017-18 Tentative Budget

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

## Child Development Fund Detail 2017-18 Tentative Budget

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

## Child Development Fund Detail 2017-18 Tentative Budget

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

## Child Development Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
5000	Budget-Other Operating Expenses	-	-	-
5130	Dues and Memberships	55	980	-
5190	Other Consulting	-	3,400	7,500
5212	Travel - Local	-	1,200	1,700
5350	Postage	-	700	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	-
5914	Governmental Fees, Taxes & Licen	-	-	-
	<b>Total Services</b>	<b>175,870</b>	<b>16,410</b>	<b>9,300</b>
6414	Add-Miscellaneous Equipment	-	2,100	-
	<b>Total Equipment</b>	<b>-</b>	<b>2,100</b>	<b>-</b>
7501	Payments to Students	-	30,000	-
7850	F & A Cost	1,532	-	-
7901	Unallocated Cost	-	30,890	-
	<b>Total Transfers</b>	<b>1,532</b>	<b>60,890</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,706,753</b>	<b>2,127,982</b>	<b>1,860,993</b>
	<b>Total Surplus/(Deficit)</b>	<b>54,463</b>	<b>234,821</b>	<b>536,138</b>

## Cafeteria Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Local Revenues	551,936	519,495	523,495
Transfers	1,129,861	775,000	487,162
<b>Total Revenues</b>	<b>1,681,797</b>	<b>1,294,495</b>	<b>1,010,657</b>
<b>Expenditures</b>			
Classified Salaries	443,557	383,376	623,083
Benefits	226,261	282,938	237,536
Supplies & Materials	546,584	660,388	893,248
Services & Other Operating	85,314	227,317	220,052
Equipment	35,015	37,347	12,000
Transfers	345,065	-	-
<b>Total Expenditures</b>	<b>1,681,797</b>	<b>1,591,365</b>	<b>1,985,919</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>(296,870)</b>	<b>(975,262)</b>

## Cafeteria Fund Detail 2017-18 Tentative Budget

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

## Cafeteria Fund Detail 2017-18 Tentative Budget

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



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

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

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

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8819B	Prop A-City College Parcel Tax	15,073,163	15,073,163	18,273,163
	<b>Total Local Revenues</b>	<b>15,073,163</b>	<b>15,073,163</b>	<b>18,273,163</b>
	<b>Total Revenues</b>	<b>15,073,163</b>	<b>15,073,163</b>	<b>18,273,163</b>
<b>Expenditures</b>				
1230	Librarians-Schl	1,157,498	1,488,218	788,218
1240	Counselors-Schl	1,186,858	1,478,284	1,478,284
1323	Faculty-Reg Hrs PBL	1,056,422	1,056,422	3,109,533
1324	Faculty-Summer/Int Hourly	379,681	1,900,000	1,900,000
1325	Faculty-Subs	628	-	-
1333	Faculty-Reg Hrs Ovrld By Loc	716,849	-	-
1422	Nonteaching-Hourly	719,073	-	-
	<b>Total Academic Salaries</b>	<b>5,217,009</b>	<b>5,922,924</b>	<b>7,276,035</b>
2110	Classified-Reg	4,749,274	4,730,609	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	-	-
	<b>Total Classified Salaries</b>	<b>4,914,151</b>	<b>4,730,609</b>	<b>6,241,608</b>
3109	STRS - Certificated	578,382	745,104	745,104
3305	OASDI - Classified SEIU	37,585	36,181	36,181
3309	OASDI - Certificated	11,582	57,959	57,959
3325	Medicare - Classified SEIU	8,850	8,520	8,520
3329	Medicare - Certificated	68,451	79,129	79,129
3407	Health Plan - Governing Board	4,720	4,544	4,544
3409	Health Plan - Certificated	263,432	319,249	319,249
3429	Dental - Certificated	61,355	72,648	72,648
3439	Life Insurance - Certificated	2,444	2,896	2,896
3509	SUI - Certificated	1,615	1,896	1,896
3602	Workers Comp - Administrato	1,176	-	-
3609	Workers Comp - Certificated	50,687	59,511	59,511
3709	SF Retirement - Certificated	24,847	28,055	28,055

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

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
3409	Health Plan - Certificated	263,432	319,249	319,249
3429	Dental - Certificated	61,355	72,648	72,648
3439	Life Insurance - Certificated	2,444	2,896	2,896
3509	SUI - Certificated	1,615	1,896	1,896
3602	Workers Comp - Administrato	1,176	-	-
3609	Workers Comp - Certificated	50,687	59,511	59,511
3709	SF Reitirement - Certificated	24,847	28,055	28,055
3913	SUSP-Other Benefits	2	-	-
3991	Other Benefits-Transportation	1,592	-	-
	<b>Total Benefits</b>	<b>1,116,720</b>	<b>1,415,692</b>	<b>1,415,692</b>
5190	Other Consulting	7,318	33,646	18,924
	<b>Total Services</b>	<b>7,318</b>	<b>33,646</b>	<b>18,924</b>
6412	Add-Vehicles	56,198	-	-
6413	Add-Computer Equipment	185,703	1,337,626	1,320,904
6414	Add-Miscellaneous Equipmen	76,361	-	-
6432	Repl-Vehicles	17,655	-	-
6433	Repl-Computer Equipment	140,945	-	-
6434	Repl-Miscellaneous Equipmen	137,908	-	-
6443	Add-Non Cap Computer Eqp	119,627	-	-
6444	Add-Non Cap Custodial Misc	4,528	-	-
6451	Add-Expendable Furniture/Fi	1,575	-	-
6453	Add-Expendable Computer Ec	195,823	-	-
6454	Add-Expendable Misc Equipn	223,916	-	-
	<b>Total Equipment</b>	<b>1,160,239</b>	<b>1,337,626</b>	<b>1,320,904</b>
7371	Transfer out - OPEB	2,000,000	2,000,000	2,000,000
	<b>Total Transfers</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
	<b>Total Expenditures</b>	<b>14,415,437</b>	<b>15,440,497</b>	<b>18,273,163</b>
	Total Surplus/(Deficit)	657,726	(367,334)	0

## Capital Outlay Fund Summary 2017-18 Tentative Budget

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

## Capital Outlay Fund Detail 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8699 Other Misc ST Revenues	4,072,584	4,189,149	4,189,149
<b>Total State Revenues</b>	<b>4,072,584</b>	<b>4,189,149</b>	<b>4,189,149</b>
8818 Redevelopment AB 1290	558,590	650,231	650,231
8851 Rentals/Leases	1,580	7,004	7,004
8886 Non-Resident Tuition Capital Outla	227,290	862,802	862,802
8891 Other Local Revenue	50,000	50,000	50,000
<b>Total Local Revenues</b>	<b>837,460</b>	<b>1,570,036</b>	<b>1,570,036</b>
8981 Transfer in - General Unrestricted	1,500,000	-	464,638
<b>Total Transfers</b>	<b>1,500,000</b>	<b>-</b>	<b>464,638</b>
<b>Total Revenues</b>	<b>6,410,044</b>	<b>5,759,185</b>	<b>6,223,823</b>
<b>Expenditures</b>			
1210 Administrators	-	-	185,141
<b>Total Academic Salaries</b>	<b>-</b>	<b>-</b>	<b>185,141</b>
2110 Classified-Reg	-	-	206,243
2380 Classified-Overtime	21,626	-	-
<b>Total Classified Salaries</b>	<b>21,626</b>	<b>-</b>	<b>206,243</b>
3303 OASDI- Stationary Engineers	174	-	-
3305 OASDI - Classified SEIU	928	-	12,456
3306 OASDI - Crafts	212	-	-
3322 Medicare - Administrators	-	-	2,569
3323 Medicare - Stationary Engineers	41	-	-
3324 Medicare - Classified Managers	-	-	-
3325 Medicare - Classified SEIU	217	-	2,913
3326 Medicare - Crafts	49	-	-
3402 Health Plan - Administrators	-	-	11,514
3403 Health Plan - Stationary Engineers	126	-	-
3405 Health Plan - Classified SEIU	1,458	-	3,226
3406 Health Plan - Crafts	157	-	-
3422 Dental - Administrators	-	-	1,742
3423 Dental - Stationary Engineers	82	-	-
3425 Dental - Classified SEIU	270	-	3,483
3426 Dental - Crafts	52	-	-

## Capital Outlay Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
3432	Life Insurance - Administrators	-	-	109
3433	Life Insurance - Stationary Enginee	3	-	-
3435	Life Insurance - Classified SEIU	21	-	217
3436	Life Insurance - Crafts	4	-	-
3502	SUI - Administrators	-	-	89
3503	SUI - Stationary Engineers	1	-	-
3505	SUI - Classified SEIU	8	-	100
3506	SUI - Crafts	2	-	-
3602	Workers Comp - Administrators	-	-	2,782
3603	Workers Comp - Stationary Enginee	45	-	-
3605	Workers Comp - Classified SEIU	240	-	3,154
3606	Workers Comp - Crafts	54	-	-
3652	OPEB	99	-	7,561
3705	SF Retirement - Classified SEIU	-	-	21,340
	<b>Total Benefits</b>	<b>4,244</b>	<b>-</b>	<b>73,254</b>
4301	Printing Supplies	19,390	2,000	-
4303	Other Supplies	656	69,943	-
4305	Instructional Supplies	1,253	5,000	-
	<b>Total Supplies</b>	<b>21,299</b>	<b>76,943</b>	<b>-</b>
5190	Other Consulting	20,545	33,801	-
5610	Other Prop Leases	-	879,178	-
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	-
	<b>Total Services</b>	<b>1,046,315</b>	<b>1,910,835</b>	<b>-</b>
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

## Capital Outlay Fund Detail 2017-18 Tentative Budget

Acct	Account Title	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative 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	-
	<b>Total Equipment</b>	<b>3,819,070</b>	<b>5,328,963</b>	<b>8,301,989</b>
	<b>Total Expenditures</b>	<b>4,912,553</b>	<b>7,316,740</b>	<b>8,766,627</b>
	Total Surplus/(Deficit)	1,497,491	(1,557,555)	(2,542,804)

## 1995 Bond Fund Summary 2017-18 Tentative Budget

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



## 1995 Bond Fund Detail 2017-18 Tentative Budget

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

## 2001 Bond Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	75,894	151,839	151,839
Transfers	-	-	-
<b>Total Revenues</b>	<b>75,894</b>	<b>151,839</b>	<b>151,839</b>
<b>Expenditures</b>			
Services & Other Operating	-	-	-
Equipment	-	17,411	1,072,013
<b>Total Expenditures</b>	<b>-</b>	<b>17,411</b>	<b>1,072,013</b>
<b>Total Surplus/(Deficit)</b>	<b>75,894</b>	<b>134,428</b>	<b>(920,174)</b>

## 2001 Bond Fund Detail 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>8861</b> Interest/Invest Inc	75,894	151,839	151,839
<b>Total Local Revenues</b>	<b>75,894</b>	<b>151,839</b>	<b>151,839</b>
<b>Total Revenues</b>	<b>75,894</b>	<b>151,839</b>	<b>151,839</b>
<b>Expenditures</b>			
<b>5190</b> Other Consulting	-	1,145	-
<b>Total Services</b>	-	-	-
<b>6203</b> Project Management	-	17,411	1,072,013
<b>Total Equipment</b>	-	<b>17,411</b>	<b>1,072,013</b>
<b>Total Expenditures</b>	<b>-</b>	<b>17,411</b>	<b>1,072,013</b>
<b>Total Surplus/(Deficit)</b>	<b>75,894</b>	<b>134,428</b>	<b>(920,174)</b>

## 2005 Bond Fund Summary 2017- 18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Local Revenues	314,086	330,342	325,698
<b>Total Revenues</b>	<b>314,086</b>	<b>330,342</b>	<b>325,698</b>
<b>Expenditures</b>			
Classified Salaries	6,973	462,592	63,502
Benefits	2,604	162,704	45,310
Services & Other Operati	1,312,445	4,286,654	4,286,654
Equipment	2,701,694	10,425,776	10,425,776
<b>Total Expenditures</b>	<b>4,023,716</b>	<b>15,337,727</b>	<b>14,821,243</b>
<b>Total Surplus/(Deficit)</b>	<b>(3,709,630)</b>	<b>(15,007,386)</b>	<b>(14,495,545)</b>

## 2005 Bond Fund Detail 2017- 18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8861 Interest/Invest Inc	314,086	330,342	325,698
<b>Total Local Revenues</b>	<b>314,086</b>	<b>330,342</b>	<b>325,698</b>
<b>Total Revenues</b>	<b>314,086</b>	<b>330,342</b>	<b>325,698</b>
<b>Expenditures</b>			
2110 Classified-Reg	6,525	457,819	59,176
2210 Instructional Aides-Reg	-	4,326	4,326
2380 Classified-OT	448	448	-
<b>Total Classified Salaries</b>	<b>6,973</b>	<b>462,592</b>	<b>63,502</b>
3303 OASDI- Stationary Engineers	28	28	-
3305 OASDI - Classified SEIU	396	22,439	7,921
3323 Medicare - Stationary Engineers	6	6	-
3325 Medicare - Classified SEIU	93	3,234	1,042
3403 Health Plan - Stationary Engineers	30	30	-
3405 Health Plan - Classified SEIU	537	73,203	15,540
3425 Dental - Classified SEIU	15	9,950	3,630
3435 Life Insurance - Classified SEIU	1	839	226
3505 SUI - Classified SEIU	3	217	78
3603 Workers Comp - Stationary	7	7	-
3605 Workers Comp - Classified SEIU	130	2,973	509
3652 OPEB	126	2,999	2,606
3705 SF Retirement - Classified SEIU	1,259	46,778	13,758
<b>Total Benefits</b>	<b>2,604</b>	<b>162,704</b>	<b>45,310</b>
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
5912 Fees for Services	475	49,525	49,525
<b>Total Services</b>	<b>1,312,445</b>	<b>4,286,654</b>	<b>4,286,654</b>

## 2005 Bond Fund Detail 2017- 18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
6201 Planning Costs	724,923	1,770,376	1,770,376
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
<b>Total Equipment</b>	<b>2,701,694</b>	<b>10,425,776</b>	<b>10,425,776</b>
<b>Total Expenditures</b>	<b>4,023,716</b>	<b>15,337,727</b>	<b>14,821,243</b>
Total Surplus/(deficit)	(3,709,630)	(15,007,386)	(14,495,545)

## Self-Insurance Fund Summary 2017 - 18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	3,226,130	3,432,281	3,725,914
Transfers	5,500,000	4,750,000	2,000,000
<b>Total Revenues</b>	<b>8,726,130</b>	<b>8,182,281</b>	<b>5,725,914</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	17,486	121,946	123,223
Benefits	7,823	41,751	38,964
Supplies & Materials	15,134	59,583	50,000
Services & Other Operatir	905,216	1,660,231	904,300
Equipment	-	3,748	2,500
Transfers	5,559,848	4,201,965	4,742,358
<b>Total Expenditures</b>	<b>6,505,506</b>	<b>6,089,224</b>	<b>5,861,345</b>
<b>Total Surplus/(Deficit)</b>	<b>2,220,623</b>	<b>2,093,057</b>	<b>(135,431)</b>

## Self-Insurance Fund Detail 2017-18 Tentative Budget

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



## Self-Insurance Fund Detail 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
4303 Other Supplies	15,134	59,583	50,000
<b>Total Supplies</b>	<b>15,134</b>	<b>59,583</b>	<b>50,000</b>
5130 Dues and Memberships	994	630	1,300
5190 Other Consulting	-	4,800	23,000
5210 Travel - Non-Local	3,666	5,820	5,000
5450 Self-Insurance Claims	338,446	1,463,568	600,000
5912 Fees for Services	562,111	185,412	275,000
<b>Total Services</b>	<b>905,216</b>	<b>1,660,231</b>	<b>904,300</b>
6411 Add-Furniture/Fixtures	-	3,748	2,500
<b>Total Equipment</b>	<b>-</b>	<b>3,748</b>	<b>2,500</b>
7371 Transfer out - OPEB	5,559,848	4,201,965	4,742,358
<b>Total transfers</b>	<b>5,559,848</b>	<b>4,201,965</b>	<b>4,742,358</b>
<b>Total Expenditures</b>	<b>6,505,506</b>	<b>6,089,224</b>	<b>5,861,345</b>
<b>Total Surplus/(Deficit)</b>	<b>2,220,623</b>	<b>2,093,057</b>	<b>(135,431)</b>

## Student Financial Aid Fund Summary 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
<b>Revenues</b>			
Federal Revenue	20,529,615	25,902,026	25,691,136
State Revenues	1,135,287	1,500,000	1,500,000
Local Revenues	35,616	-	-
Transfers	-	-	-
<b>Total Revenues</b>	<b>21,700,519</b>	<b>27,402,026</b>	<b>27,191,136</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	104,171	385,660	385,660
Benefits	38,354	112,928	112,706
Supplies & Materials	58	2,400	92
Transfers	22,464,581	27,191,136	27,882,272
<b>Total Expenditures</b>	<b>22,607,164</b>	<b>27,692,124</b>	<b>28,380,731</b>
<b>Total Surplus/(Deficit)</b>	<b>(906,645)</b>	<b>(290,098)</b>	<b>(1,189,595)</b>

## Student Financial Aid Fund Detail 2017-18 Tentative Budget

Description	2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
8150 Student Financial Aid	21,319,865	25,902,026	25,691,136
8151 Perk-Repay to Fed	(818,015)	-	-
8199 Other Federal Revenues	27,765	-	-
<b>Total Federal Revenues</b>	<b>20,529,615</b>	<b>25,902,026</b>	<b>25,691,136</b>
8695 State Financial Aid	1,135,287	1,500,000	1,500,000
<b>Total State Revenues</b>	<b>1,135,287</b>	<b>1,500,000</b>	<b>1,500,000</b>
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	-	-
<b>Total Local Revenues</b>	<b>35,616</b>	<b>-</b>	<b>-</b>
8982 Transfer in - General Restricted	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>21,700,519</b>	<b>27,402,026</b>	<b>27,191,136</b>
<b>Expenditures</b>			
2110 Classified-Reg	104,171	385,660	385,660
<b>Total Classified Salaries</b>	<b>104,171</b>	<b>385,660</b>	<b>385,660</b>
3305 OASDI - Classified SEIU	6,424	18,982	18,982
3325 Medicare - Classified SEIU	1,502	3,273	3,273
3405 Health Plan - Classified SEIU	7,652	32,388	29,820
3425 Dental - Classified SEIU	1,742	6,966	6,966
3435 Life Insurance - Classified SEIU	103	434	434
3505 SUI - Classified SEIU	50	174	174
3605 Workers Comp - Classified SEI	1,551	2,652	2,652
3652 OPEB	247	6,196	6,196
3705 SF Retirement - Classified SEIU	19,084	41,863	44,209
<b>Total Benefits</b>	<b>38,354</b>	<b>112,928</b>	<b>112,706</b>

## Student Financial Aid Fund Detail 2017-18 Tentative Budget

Description		2015-16 Actuals	2016-17 Working Budget	2017-18 Tentative Budget
4303	Other Supplies	58	2,400	92
<b>Total Supplies</b>		<b>58</b>	<b>2,400</b>	<b>92</b>
7501	Payments to Students	22,429,963	27,191,136	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)	-	-
<b>Total Transfers</b>		<b>22,464,581</b>	<b>27,191,136</b>	<b>27,882,272</b>
<b>Total Expenditures</b>		<b>22,607,164</b>	<b>27,692,124</b>	<b>28,380,731</b>
Total Surplus/(Deficit)		(906,645)	(290,098)	(1,189,595)

City College of San Francisco												
Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History												
2016-17 Tentative 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	50,666,991.06	49,527,264.90	52,259,370.16	50,257,697.99	46,608,383.96	44,772,744.16	43,066,948.29	42,745,594.41	45,770,389.68	39,330,097.26	45,502,773.61	39,808,544.20
1129 Faculty-Long Term Substitute	790,418.00	150,684.74	790,418.00	94,399.80	90,418.00	16,983.51	-	-	123,733.50	19,053.73	164,978.00	35,632.03
1188 IS-Faculty Recovery	-	(70,000.00)	-	-	-	-	-	-	-	-	-	-
1210 Administrators	5,220,948.31	5,131,892.62	5,039,696.30	5,216,113.75	4,706,104.11	4,393,000.51	6,172,905.38	5,739,948.69	6,547,723.20	6,467,833.21	7,757,500.71	6,644,004.87
1220 Nonteaching-Sch1	2,100,353.99	2,165,397.94	1,228,905.10	2,119,817.47	1,956,540.43	1,631,432.07	1,280,886.51	1,273,655.02	1,533,734.51	1,391,200.27	1,955,209.44	1,663,634.97
1230 Librarians-Sch1	1,786,763.42	1,720,768.18	1,899,337.35	1,811,903.08	1,568,205.14	1,646,906.92	1,841,823.59	1,722,025.47	1,971,297.76	1,647,722.86	2,366,012.18	1,837,810.21
1240 Counselors-Sch1	5,595,813.37	6,071,341.23	5,892,728.25	6,456,840.12	6,046,576.93	5,711,784.69	5,623,934.47	4,890,099.06	5,319,639.94	4,751,907.17	4,580,494.46	4,296,836.14
1250 Student Health Personnel	-	-	-	76,174.16	-	56,156.93	-	-	-	-	-	21,226.45
1280 Supervisors	1,811,996.16	1,109,667.93	1,243,988.47	1,109,530.77	1,214,407.60	1,062,209.67	1,409,528.68	1,067,002.96	1,003,434.24	887,308.54	987,099.85	741,799.31
1321 Faculty-Release Hourly	-	-	-	-	-	-	-	1,750.37	-	-	-	-
1322 Faculty-Regular Hours	1,315,360.29	2,640,092.68	1,976,176.36	2,347,158.04	2,392,624.54	2,045,913.60	2,502,213.36	2,128,990.37	2,210,281.25	2,514,785.36	192,179.72	246,287.04
1323 Faculty-Reg Hrs PBL	15,966,324.36	15,592,022.97	15,019,849.00	17,441,132.94	17,571,361.36	15,069,310.32	18,257,051.44	15,661,499.69	19,754,091.63	17,578,038.07	17,943,758.00	18,592,016.48
1324 Faculty-Summer/Int Hourly	4,116,435.25	1,575,303.25	4,005,791.21	1,084,398.17	2,706,705.84	1,895,461.59	2,701,282.00	2,291,789.30	2,062,252.62	2,210,004.58	3,108,280.44	2,368,747.37
1325 Faculty-Subs	1,265,763.00	1,019,123.50	1,265,763.00	609,657.18	565,763.00	591,690.74	339,126.00	689,281.57	502,500.00	581,833.44	503,128.00	721,286.22
1329 Faculty-Sabbatical Hourly	-	-	-	-	-	40,948.20	-	-	10,939.73	10,939.73	85,143.64	41,467.42
1333 Faculty-Reg Hrs Ovrlid By Loa	2,165,586.55	3,284,488.47	2,383,398.00	2,865,482.73	1,923,835.63	3,451,167.25	1,383,478.32	2,865,401.36	1,052,641.87	2,594,080.06	1,769,512.86	4,344,503.80
1412 Supervisors-Hourly	44,952.91	-	44,952.91	60,203.07	44,952.91	53,134.79	44,981.98	16,186.15	37,456.33	11,040.28	-	-
1422 Nonteaching-Hourly	2,969,529.10	2,275,035.88	1,764,709.67	2,169,503.68	2,219,110.92	1,640,046.06	2,143,760.22	1,552,984.53	1,646,023.41	1,589,475.76	2,794,234.33	3,265,466.03
1423 Part-time Office Hours	583,389.21	464,216.66	409,339.54	442,209.31	432,150.98	427,131.33	432,139.02	386,454.26	434,299.74	398,776.91	431,704.76	409,770.83
1424 Nonteaching-Sum/Int	15,432.31	19,338.43	15,432.31	45,055.53	8,490.31	9,057.10	8,686.46	1,289.00	9,066.75	1,289.00	-	17,075.15
1432 Librarians-Hourly	56,574.00	17,813.75	56,574.00	10,614.96	10,615.00	15,293.41	10,614.96	40,714.98	10,668.03	119,014.01	-	470.74
1434 Librarians-Sum/Int	-	-	-	-	-	20,006.43	-	16,912.40	-	-	-	-
1442 Counselors-Hourly	717,613.90	590,371.83	705,205.93	482,928.78	511,619.31	262,757.26	(72.36)	40,640.24	76,608.17	116,816.16	-	178,341.71
1444 Counselors-Sum/Int	160,158.57	103,149.44	159,685.44	126,243.62	159,833.73	35,134.44	160,867.41	7,381.17	161,671.76	7,403.21	-	47,126.67
1452 Student Health Persn-Hourly	-	7,384.61	-	-	-	-	-	(768.32)	-	-	-	-
1484 Supervisors-Stipends	476,582.00	553,116.53	491,300.00	621,271.94	531,983.09	641,496.87	532,836.07	491,141.72	532,101.44	501,290.18	499,878.00	633,328.79
1990 Grievance-Acad Settle	-	20,768.60	-	4,376.70	-	-	-	13,812.90	-	-	-	-
1992 AFT-contract retros	-	7,617.49	-	96,476.58	-	25.57	-	108,841.68	-	-	-	-
<b>TOTAL ACADEMIC SALARIES</b>	<b>97,826,985.76</b>	<b>93,976,861.63</b>	<b>96,652,621.00</b>	<b>95,549,190.37</b>	<b>91,269,682.79</b>	<b>85,489,793.42</b>	<b>87,912,991.80</b>	<b>83,752,628.98</b>	<b>90,770,555.56</b>	<b>82,729,909.79</b>	<b>90,641,888.00</b>	<b>85,915,376.43</b>
2000 Budget-Classified Salaries	-	100.00	-	-	(36,201.00)	8,528.93	-	-	-	-	-	-
2110 Classified-Reg	32,296,554.17	33,206,024.29	29,794,762.91	32,192,648.52	30,107,468.70	29,647,142.67	31,211,250.41	30,017,834.19	32,435,077.15	30,376,820.27	33,327,123.85	33,349,189.34
2113 Classified-Perm Non-Sched E	-	-	-	-	-	-	-	-	-	-	-	-
2115 Governing Board	42,000.14	41,439.24	42,000.14	41,439.26	42,000.14	38,822.69	800.81	800.81	48,000.14	23,201.24	48,000.14	42,803.67
2210 Instructional Aides-Reg	2,355,338.15	2,517,109.51	2,705,133.92	2,450,539.66	2,303,158.29	2,177,496.38	2,122,860.70	2,095,823.85	1,980,673.34	2,046,813.86	2,020,732.38	2,214,493.95
2330 Classified-NI Temp	1,078,703.44	1,385,417.53	1,314,739.58	1,288,877.85	1,141,856.04	1,122,992.22	1,440,285.89	1,173,037.28	1,659,080.87	1,509,447.72	2,048,401.48	1,927,060.71
2334 Classified-Sum/Int	254,619.00	52,673.19	254,620.00	35,885.23	80,871.36	45,261.39	23,020.54	221,258.77	7,961.71	31,985.69	7,964.58	817.82
2370 Classified-NI Coll Aide	1,296,700.76	1,455,469.38	1,615,150.00	1,381,762.98	1,489,150.00	1,166,723.20	1,460,037.00	1,256,580.61	1,549,800.13	1,343,263.23	1,574,131.32	1,263,851.46
2374 Classified-Summer Lab Aide	74,651.00	58,698.36	-	74,031.75	30,345.00	69,237.00	4,113.00	78,986.67	18,325.18	104,438.52	51,034.48	104,524.49
2375 Classified-NI Coll Aide WK Str	-	8,075.25	-	5,499.00	-	7,758.00	-	4,702.48	-	362.47	-	1,790.91
2380 Classified-Overtime	140,864.00	197,483.42	-	175,263.60	180,007.78	382,361.85	134,809.49	554,386.43	60,053.46	579,654.51	62,550.59	646,958.27
2386 Classified-Lead Pay	-	-	-	-	-	-	-	-	-	-	-	-
2410 Instructional Aides-Non Reg	495,883.50	422,198.69	479,975.96	413,718.13	446,116.90	395,057.03	372,535.07	438,960.35	438,362.03	389,493.61	473,776.30	475,006.12
2888 P-Share Time	-	(278,990.48)	-	131,917.50	-	13,549.55	-	14,560.40	-	6,442.05	-	9,116.86
2988 Classified Salary Recovery	-	-	-	-	-	-	-	(3,977.17)	-	-	-	-
2999 Classified-Suspense	-	-	-	(83,300.00)	-	(159.53)	-	(382.80)	-	-	-	-
<b>TOTAL CLASSIFIED SALARIES</b>	<b>38,035,314.16</b>	<b>39,065,698.38</b>	<b>36,206,382.51</b>	<b>38,108,283.48</b>	<b>35,784,773.21</b>	<b>35,092,771.38</b>	<b>36,769,712.91</b>	<b>35,852,571.87</b>	<b>38,197,334.01</b>	<b>36,411,923.17</b>	<b>39,613,715.12</b>	<b>40,035,613.60</b>

2016-17 Tentative 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	7,100,052.36	7,069,428.38	7,449,084.53	4,519,133.00	-	820.46	#REF!	862.92	-	799.79	-	957.16
3102 STRS - Administrators	-	-	-	145,247.21	391,713.52	297,464.44	382,543.12	286,989.03	487,039.89	391,335.74	645,211.79	553,729.90
3109 STRS - Certificated	-	-	-	2,509,341.92	6,668,170.50	6,089,740.91	6,273,984.45	5,826,169.31	6,475,158.03	6,012,040.89	7,582,382.30	7,546,827.99
3201 PERS	514,296.74	428,365.83	611,863.35	234,160.11	-	-	-	-	-	-	-	-
3205 PERS - Classified SEIU	-	-	-	147,398.89	453,712.96	375,004.50	426,654.22	435,916.99	497,575.95	439,185.37	475,865.57	460,172.70
3301 OASDI	2,609,428.73	2,288,003.52	2,721,219.32	1,276,119.90	-	-	-	-	296,830.00	-	296,830.00	-
3302 OASDI - Administrators	-	-	-	3,532.44	9,945.48	24,427.06	63,109.67	87,732.51	-	81,515.76	-	64,318.03
3303 OASDI - Stationary Engineers	-	-	-	38,531.22	-	78,152.62	68,979.64	84,327.52	69,260.30	82,801.04	69,512.64	94,923.05
3304 OASDI - Classified Managers	-	-	-	12,437.93	-	20,149.72	25,749.85	25,428.87	20,753.10	27,502.57	23,020.41	21,654.86
3305 OASDI - Classified SEIU	-	-	-	810,860.40	1,900,009.14	1,711,520.01	1,976,481.55	1,736,330.66	2,219,690.60	1,777,293.38	1,978,488.12	1,982,403.01
3306 OASDI - Crafts	-	-	-	31,866.84	-	65,572.99	65,546.50	77,259.09	79,265.28	75,881.03	80,377.63	84,491.77
3307 OASDI - Governing Board	-	-	-	1,171.13	2,559.38	2,633.26	2,581.69	154.62	2,581.69	1,396.37	2,581.69	2,439.95
3308 OASDI - CalWorks	-	-	-	(37.18)	-	-	-	-	-	-	-	-
3309 OASDI - Certificated	-	-	-	62,999.29	491,986.09	141,224.81	130,134.73	137,152.35	68,527.56	134,091.64	64,896.12	154,901.58
3321 Medicare	1,875,545.51	1,734,213.22	1,916,419.08	1,073,450.92	-	(230.30)	-	(32.37)	151,605.00	-	151,605.00	-
3322 Medicare - Administrators	-	-	-	23,029.53	58,658.93	55,704.53	70,743.86	73,206.85	88,361.77	82,420.74	104,165.79	90,207.11
3323 Medicare - Stationary Engine	-	-	-	9,011.30	-	18,277.56	15,144.39	19,721.88	14,716.10	19,588.42	14,775.17	22,500.89
3324 Medicare - Classified Manage	-	-	-	2,908.83	-	7,297.90	4,426.17	6,517.44	4,055.56	7,121.20	5,383.80	5,654.28
3325 Medicare - Classified SEIU	-	-	-	197,639.80	471,626.58	423,253.34	446,759.66	431,849.16	494,435.47	440,519.46	501,886.95	490,329.19
3326 Medicare - Crafts	-	-	-	7,452.63	-	15,335.56	15,329.42	18,068.66	18,537.83	17,746.54	17,950.42	19,759.89
3327 Medicare - Governing Board	-	-	-	274.16	598.56	616.26	603.78	36.19	603.78	326.87	603.78	571.13
3329 Medicare - Certificated	-	-	-	447,159.02	1,290,997.06	1,075,649.52	1,134,758.56	1,048,988.83	1,040,935.82	1,041,681.97	1,032,643.84	1,090,031.51
3401 Health Plan	12,834,174.34	13,593,143.39	13,252,193.07	8,187,170.57	-	908,888.48	-	694,089.49	982,530.00	390,451.17	982,530.00	-
3402 Health Plan - Administrators	-	-	-	122,410.64	301,817.95	289,615.89	298,076.68	341,417.62	373,510.81	355,456.78	467,931.40	385,899.46
3403 Health Plan - Stationary Engin	-	-	-	76,880.17	141,184.64	136,027.06	145,735.68	146,754.27	245,598.00	130,299.93	122,799.00	135,658.95
3404 Health Plan - Classified Mana	-	-	-	11,447.14	38,765.96	21,252.40	37,580.36	37,443.27	22,340.43	28,481.98	16,001.00	24,706.60
3405 Health Plan - Classified SEIU	-	-	-	1,840,215.28	4,515,196.63	3,824,513.64	4,937,383.83	4,222,267.64	4,147,890.97	3,582,474.74	4,148,979.30	4,088,933.23
3406 Health Plan - Crafts	-	-	-	79,846.21	121,136.40	134,088.37	138,692.53	153,939.23	253,602.00	112,638.54	126,801.00	144,195.72
3407 Health Plan - Governing Boar	-	-	-	24,040.22	51,612.48	29,947.78	-	21,318.15	48,833.00	48,585.96	34,812.00	67,745.03
3409 Health Plan - Certificated	-	-	-	3,554,531.77	8,063,524.99	8,046,773.91	7,541,559.37	7,862,629.13	7,997,846.43	7,985,594.12	8,490,544.66	8,268,867.08
3414 LiLa Contributions	-	(22,600.64)	-	-	-	-	-	-	-	-	-	-
3416 Dental Plan	2,848,385.60	2,836,701.11	2,842,603.61	1,708,053.97	-	247,989.54	-	156,358.36	-	106,329.50	-	-
3420 NIDHNR-Dental	-	-	-	-	-	-	-	-	192,496.00	-	-	-
3422 Dental - Administrators	-	-	-	21,975.00	53,692.32	52,735.11	67,483.65	58,616.56	82,576.75	61,304.51	88,318.85	69,087.50
3423 Dental - Stationary Engineers	-	-	-	10,835.53	27,344.64	26,632.54	26,122.67	28,152.51	26,122.68	23,943.68	26,122.68	26,622.30
3424 Dental - Classified Managers	-	-	-	2,303.63	5,981.64	4,683.92	6,966.06	6,533.56	3,483.03	5,369.81	5,224.53	4,644.16
3425 Dental - Classified SEIU	-	-	-	350,116.87	903,920.32	832,137.37	911,889.76	889,015.78	1,031,256.94	752,101.57	828,245.36	867,245.75
3426 Dental - Crafts	-	-	-	10,842.75	25,635.60	24,923.50	24,381.14	28,010.09	27,864.16	21,188.98	27,864.18	26,651.75
3427 Dental - Governing Board	-	-	-	4,803.75	11,963.28	10,539.08	10,449.06	12,626.31	8,707.55	6,675.98	5,224.53	11,900.66
3429 Dental - Certificated	-	-	-	692,774.95	1,750,528.26	1,544,995.91	1,629,277.14	1,517,368.80	1,547,909.49	1,433,985.29	1,495,382.33	1,545,980.95
3431 Life Insurance	216,995.19	151,253.77	215,188.82	84,239.92	-	1,003.47	-	-	13,639.00	-	13,639.00	-
3432 Life Insurance - Administrato	-	-	-	1,440.95	3,501.00	3,212.48	4,185.00	3,277.07	5,337.00	3,786.03	5,594.10	4,119.10
3433 Life Insurance - Stationary Er	-	-	-	665.53	1,620.00	1,646.00	1,620.00	1,452.00	1,620.00	1,608.59	1,620.00	1,500.97
3434 Life Insurance - Classified Ma	-	-	-	151.06	378.00	303.99	432.00	346.50	216.00	354.75	324.00	255.50
3435 Life Insurance - Classified SEI	-	-	-	22,939.83	56,797.77	54,216.28	56,442.91	46,764.21	64,061.43	49,493.42	63,874.05	49,132.07
3436 Life Insurance - Crafts	-	-	-	657.00	1,512.00	1,568.00	1,512.00	1,413.22	1,728.00	1,331.93	1,728.00	1,544.61
3437 Life Insurance - Governing Bd	-	-	-	180.00	432.00	354.00	324.00	57.75	540.00	181.50	540.00	506.75
3439 Life Insurance - Certificated	-	-	-	31,944.12	84,367.25	69,673.54	126,178.77	62,134.63	116,555.42	55,804.37	109,941.48	57,874.65
3446 Prescription	134,509.99	126,799.96	137,070.22	68,250.13	-	-	-	-	-	-	-	-
3452 Prescription - Administrators	-	-	-	1,151.46	2,903.75	2,646.17	3,610.75	1,357.05	-	-	-	-

2016-17 Tentative Budget												
Description	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	-	-	-	581.20	1,313.00	1,191.43	1,212.00	648.34	-	-	-	-
3454 Prescription - Classified Man	-	-	-	157.02	353.50	283.25	303.00	117.88	-	-	-	-
3455 Prescription - Classified SEIU	-	-	-	21,294.34	49,928.17	46,441.44	49,795.50	24,908.75	-	-	-	-
3456 Prescription - Crafts	-	-	-	719.91	1,515.00	1,528.23	1,414.00	799.90	-	-	-	-
3457 Prescription - Governing Boar	-	-	-	185.24	404.00	223.13	202.00	16.84	-	-	-	-
3459 Prescription - Certificated	-	-	-	27,510.05	65,814.56	62,322.68	57,869.76	33,527.17	-	(16.84)	-	-
3461 Post Retirement	5,697,786.00	6,317,669.55	7,100,000.00	6,743,730.38	7,500,000.00	6,911,794.73	7,741,178.00	7,570,902.69	7,741,178.00	6,873,766.79	7,541,180.00	7,583,551.44
3501 State Unemployment Insuranc	904,594.97	1,205,517.09	1,262,147.00	1,490,227.39	-	126,362.53	220,000.00	136,209.97	354,343.03	-	50,553.00	-
3502 SUI - Administrators	-	-	-	28,909.83	52,228.49	48,789.61	15,475.34	2,866.62	3,262.94	3,003.09	3,706.57	3,187.29
3503 SUI - Stationary Engineers	-	-	-	8,678.11	-	13,838.52	2,537.76	706.08	568.20	698.80	570.29	761.24
3504 SUI - Classified Managers	-	-	-	3,148.54	-	4,563.51	2,168.15	234.90	160.10	249.32	185.64	184.78
3505 SUI - Classified SEIU	-	-	-	217,162.08	486,099.57	316,353.47	150,345.26	15,314.93	20,402.34	15,707.36	20,987.77	16,304.19
3506 SUI - Crafts	-	-	-	8,062.26	-	11,700.09	528.60	624.81	639.22	614.32	659.51	687.60
3509 SUI - Certificated	-	-	-	546,780.62	1,215,998.95	890,584.94	179,171.81	39,068.56	137,936.21	38,223.50	75,668.62	40,486.25
3601 Workers Compensation	1,325,090.38	1,294,223.84	1,530,427.00	794,914.81	-	-	-	-	131,459.00	-	-	-
3602 Workers Comp - Administrat	-	-	-	17,789.61	53,178.07	58,648.97	70,691.04	83,155.75	94,363.26	94,614.07	105,124.93	99,913.64
3603 Workers Comp - Stationary E	-	-	-	5,536.74	-	19,380.08	15,803.04	22,152.93	15,041.82	21,928.19	15,105.73	23,884.07
3604 Workers Comp - Classified M	-	-	-	2,018.39	-	6,111.06	4,197.73	7,368.82	4,093.82	7,827.45	5,829.37	5,792.60
3605 Workers Comp - Classified SE	-	-	-	139,158.42	421,959.62	437,366.16	443,429.37	484,436.68	485,642.01	492,708.97	490,053.86	511,417.91
3606 Workers Comp - Crafts	-	-	-	5,157.94	-	16,223.89	16,598.07	19,601.38	20,072.02	19,268.72	18,841.20	21,570.45
3607 Workers Comp - Governing B	-	-	-	180.54	462.34	563.96	653.75	12.56	653.75	363.88	653.75	671.97
3609 Workers Comp - Certificated	-	-	-	336,429.13	1,144,411.11	1,087,695.54	1,280,626.82	1,221,817.88	1,110,524.32	1,198,296.46	1,105,979.10	1,271,205.29
3652 OPEB	-	-	-	-	-	-	-	52,250.85	104,765.45	89,976.17	93,047.55	224,786.63
3701 SF Retirement	7,370,294.37	5,917,686.63	6,357,659.00	3,609,067.88	-	283.09	-	-	949,855.00	-	-	-
3702 SF Retirement - Administrato	-	-	-	-	-	57,083.98	-	305,708.41	-	354,133.68	-	223,699.52
3703 SF Retirement - Stationary Er	-	-	-	94,101.36	-	202,801.95	220,472.05	248,715.49	230,754.66	272,312.87	195,446.51	218,470.70
3704 SF Retirement - Classified Ma	-	-	-	36,882.75	-	66,141.82	62,180.85	95,365.30	38,242.91	97,906.95	47,772.53	70,146.34
3705 SF Retirement - Classified SEI	-	-	-	2,368,976.55	5,997,999.48	5,119,151.62	6,040,266.50	6,060,211.07	7,377,244.54	6,776,175.40	5,985,671.49	5,877,110.77
3706 SF Retirement - Crafts	-	-	-	93,978.36	-	202,611.80	225,395.35	255,314.16	276,984.11	267,367.32	226,468.33	257,696.58
3709 SF Retirement - Certificated	-	-	-	103,885.80	165,493.59	159,373.54	245,804.97	136,293.39	197,558.99	160,033.26	179,405.74	128,302.68
3710 SF Retirement - Students	-	-	-	-	-	-	-	255.90	-	2,614.62	-	3,712.96
3901 Other Benefits	-	-	-	12,213.23	-	13,533.78	10,000.00	3,479.64	-	-	-	-
3909 Other Benefits - Certificated	-	-	-	-	-	252,221.35	-	4,051.88	-	(1,051.88)	-	9,138.49
3913 SUSP-Other Benefits	-	-	-	-	-	(31,192.70)	-	-	-	-	-	219.89
3988 Benefits Expense Recovery	-	-	-	(31,192.70)	-	(38,213.97)	-	-	-	-	-	-
3991 Other Benefits-Transportatio	-	20,465.00	-	8,322.06	-	7,431.24	-	(3,141.50)	-	26,799.00	-	19,120.90
3992 Other Benefits-Health Benefi	-	130,498.28	(3,510,990.00)	16,120.40	(1,171,293.99)	800.00	-	#REF!	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>43,431,154.18</b>	<b>43,091,368.93</b>	<b>41,884,885.00</b>	<b>45,174,245.98</b>	<b>43,889,660.54</b>	<b>42,778,171.00</b>	<b>#REF!</b>	<b>#REF!</b>	<b>48,521,944.52</b>	<b>42,604,213.38</b>	<b>46,275,133.96</b>	<b>45,080,970.97</b>
4000 Budget-Supplies/Materials	1,934,250.52	-	1,887,256.00	-	55,548.54	-	(65,754.30)	-	19,076.06	-	14,052.72	-
4102 Textbooks	-	2,417.23	-	2,341.27	2,500.00	-	2,535.00	1,864.42	3,711.78	587.25	21,915.05	3,152.62
4103 Other Books	3,000.00	8,333.14	3,000.00	9,979.96	11,400.00	8,145.63	11,108.92	10,161.63	12,752.84	4,419.72	14,618.60	5,285.84
4301 Printing Supplies	17,000.00	230,318.83	17,000.00	137,233.78	141,241.27	143,299.31	115,375.58	53,451.11	112,907.69	215,835.60	148,708.06	103,755.84
4302 Computer Supplies	-	24,655.07	-	18,651.56	24,000.00	13,446.80	22,072.78	19,290.63	52,461.07	41,083.97	29,874.19	12,403.10
4303 Other Supplies	53,492.00	886,549.00	47,973.00	830,924.52	878,640.86	764,957.38	1,259,492.64	1,059,453.02	1,362,268.31	1,019,447.30	1,038,874.95	1,082,004.21
4304 Durable Supplies	-	335.23	-	4,957.60	5,000.00	840.86	5,000.00	-	5,394.89	4,042.11	8,306.78	4,287.28
4305 Instructional Supplies	-	32,458.57	-	20,414.96	242,199.00	196,845.43	239,883.75	208,617.32	272,051.43	228,422.59	153,181.52	142,606.88
4306 Food Supplies	-	25,124.60	-	-	-	-	-	-	-	-	1,483.44	1,344.51
4402 Uniforms	15,000.00	26,902.64	15,000.00	25,052.44	25,200.00	27,251.95	24,350.75	26,944.57	25,517.81	17,710.34	43,438.20	40,798.04

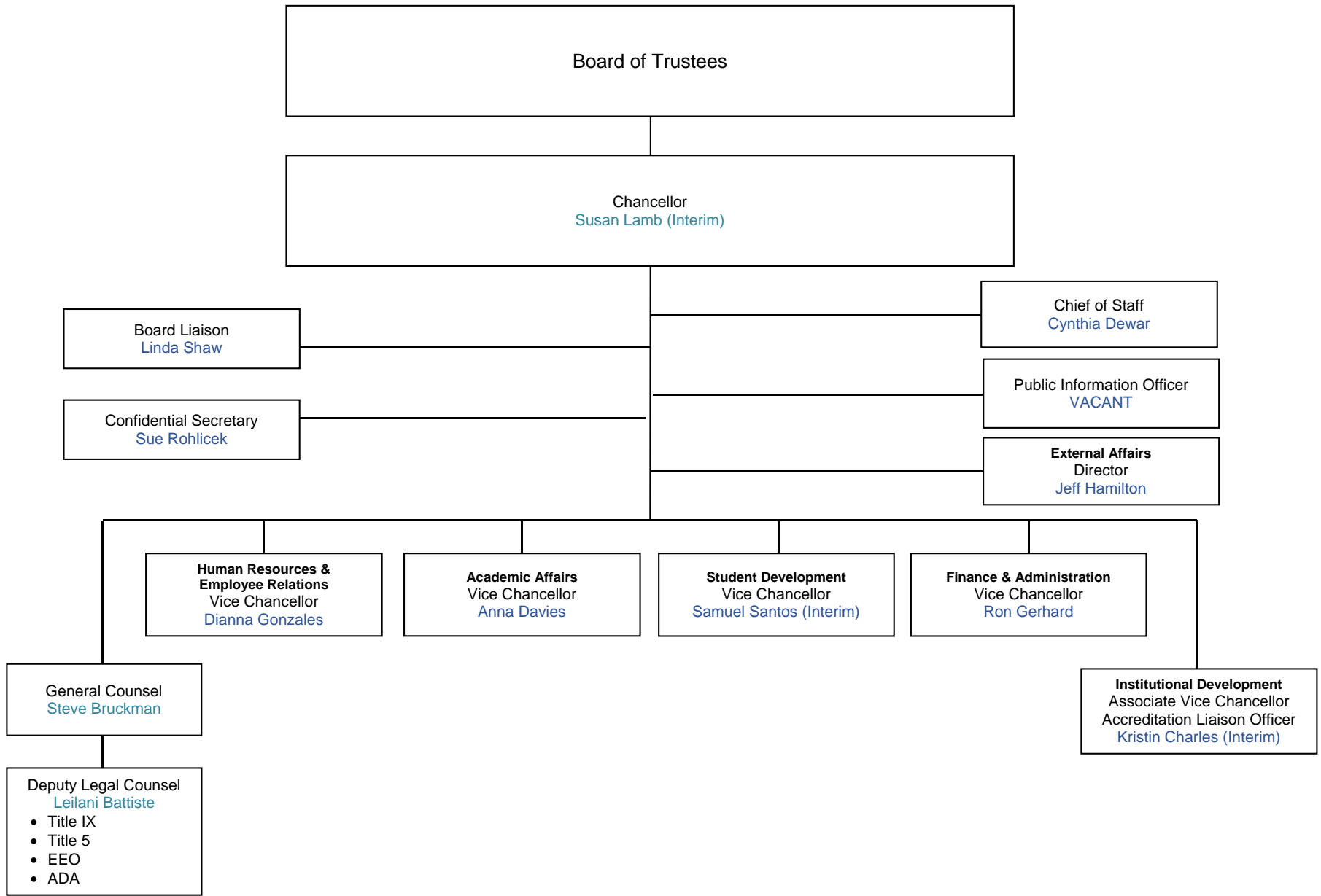
2016-17 Tentative Budget

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	-	-	-	3,005.20	3,000.00	-	1,150.90	-	3,636.10	221.25	1,300.00	239.28
4410 Miscellaneous	-	-	-	(18.00)	-	-	-	-	-	-	-	-
4888 SUPPLIES EXPENSE RECOVER	-	-	-	(461.91)	-	-	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>	<b>2,022,742.52</b>	<b>1,237,094.31</b>	<b>1,970,229.00</b>	<b>1,052,081.38</b>	<b>1,388,729.67</b>	<b>1,154,787.36</b>	<b>1,615,216.02</b>	<b>1,379,782.70</b>	<b>1,869,777.98</b>	<b>1,531,770.13</b>	<b>1,475,753.51</b>	<b>1,395,877.60</b>
5000 Budget-Other Operating Exp	(79,907)	439	247,011	-	51,801	507	(95,090)	12	4,909	-	(32,069)	-
5101 Instructional Service Agreem	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 Service	-	3,577	-	729	-	-	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-Equipm	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/Settlemer	-	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 Resolutio	-	-	-	-	-	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	-	-	-	-

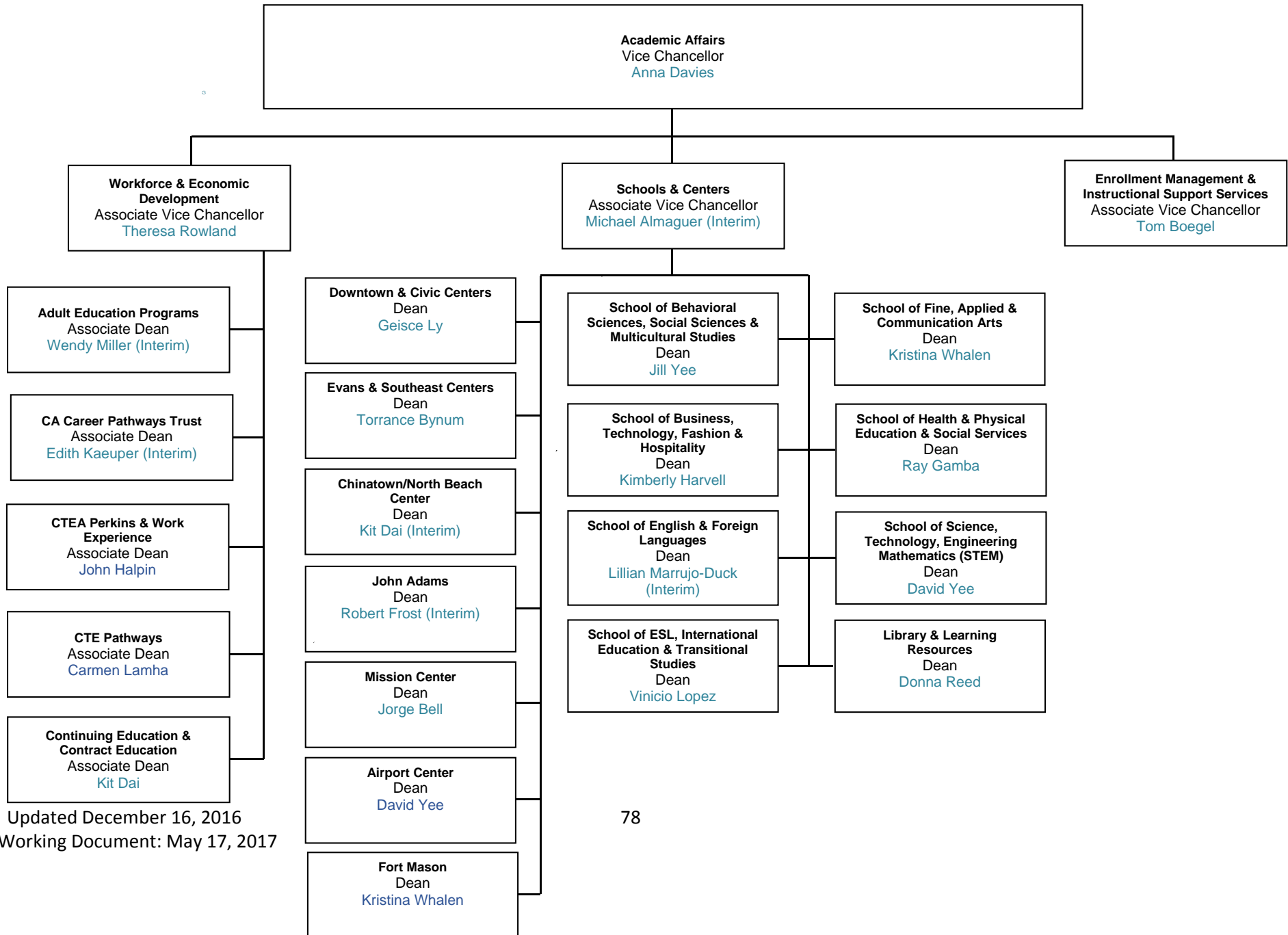


2016-17 Tentative Budget												
Description	2010-11		2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
5902 Testing Services	-	-	-	-	-	-	-	4,453	1,154	80	1,200	-
5903 City Services	-	19,704	-	19,122	21,000	22,256	23,714	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
<b>TOTAL SERVICES AND OTHER EXP</b>	<b>10,937,280</b>	<b>11,467,780</b>	<b>10,382,466</b>	<b>10,922,996</b>	<b>10,683,559</b>	<b>11,843,093</b>	<b>16,311,427</b>	<b>14,172,594</b>	<b>19,757,177</b>	<b>17,608,439</b>	<b>18,978,606</b>	<b>17,057,089</b>
6000 Budget-Capital Outlay	102,273	-	49,162	-	2,789	-	(234,838)	-	-	-	(1,606)	-
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
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 Equipmen	-	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 Furni	-	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/Fi	-	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
<b>TOTAL EQUIPMENT</b>	<b>115,000</b>	<b>228,334</b>	<b>61,347</b>	<b>79,050</b>	<b>113,336</b>	<b>81,614</b>	<b>744,725</b>	<b>760,343</b>	<b>2,131,732</b>	<b>817,281</b>	<b>1,886,487</b>	<b>1,473,470</b>

2016-17 Tentative 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	-	-
<b>TOTAL TRANSFERS AND RESERVES</b>	<b>4,099,753</b>	<b>7,019,072</b>	<b>3,667,426</b>	<b>3,573,483</b>	<b>3,559,369</b>	<b>3,512,941</b>	<b>10,126,024</b>	<b>17,000,594</b>	<b>6,463,571</b>	<b>6,628,804</b>	<b>3,603,875</b>	<b>7,525,516</b>
<b>TOTAL EXPENDITURES</b>	<b>164,171,676</b>	<b>162,880,085</b>	<b>161,030,593</b>	<b>162,266,682</b>	<b>156,617,842</b>	<b>150,297,501</b>	<b>#REF!</b>	<b>#REF!</b>	<b>175,277,015</b>	<b>157,955,520</b>	<b>202,475,459</b>	<b>198,483,914</b>



Updated December 12, 2016



Updated December 16, 2016

DRAFT – Working Document: May 17, 2017

