



# Tentative Budget

Department of Finance & Administration

2018 - 2019

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# CITY COLLEGE OF SAN FRANCISCO

## Board and Administration

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- Trudy Walton ..... Vice Chancellor of Student Development
- Dianna Gonzales..... Vice Chancellor of Human Resources
- Steve Bruckman .....General Counsel

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# CITY COLLEGE OF SAN FRANCISCO

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## College Overview

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

## Vision Statement

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

## Mission Statement

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

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

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

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

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

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

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



# Overview of Governor's May Revision



## Vice Chancellor of Finance & Administration

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

In May 2018 the Governor released the May revision to his 2018-19 State Budget proposal. For community colleges, the May revision offers relatively the same in terms of total additional resources as the initial budget proposal released in January. Significant community college provisions are highlighted below with changes noted between the May revision and initial budget proposal.

Budget Proposal	May Revision	Implications for City College
Cost of Living Adjustment (COLA) of 2.51%.	Cost of Living Adjustment (COLA) of 2.71%.	\$3.43 million.
Growth of 1.00%.	Growth of 1.00%.	Not applicable as we will be in restorative growth in 2018-19.
Deferred Maintenance and Instructional Equipment ( <u>one-time</u> ) of \$275.2 million.	Deferred Maintenance and Instructional Equipment ( <u>one-time</u> ) of \$143.5 million.	\$2.77 million.
Formula Construction Overall, determines rates for various components of the formula by setting a goal that, statewide, about half of the funds would be spent on a Base Grant, a quarter would be spent on a Supplemental Grant, and a quarter would be spent on a Student Success Incentive Grant. (50-25-25 split.)	Includes Chancellor's recommendation to fund rates through a 60-20-20 split, using the same three funding elements. Includes Chancellor's recommendation to fund specified categories of FTES (including noncredit FTES) at current rates. (Since May, Conference Committee adopted 70/20/10 Funding Formula.)	To be determined.
Funding Available to Implement the Formula Includes \$175 million provided in the January budget proposal explicitly for this purpose. Also allocates \$161 million (for cost-of-living adjustment) and \$60 million (for 1-percent growth) to support costs of the formula.	Uses the funds included in the January budget. Also provides \$104 million in onetime funds in 2018-19.	To be determined.

<p>Online College Includes a total of \$120 million (\$100 million one-time and \$20 million ongoing) for a new online community college. Establishes the college within a new community college district under a newly-established, independent governing board.</p>	<p>Retains total funding of \$120 million. Amends the trailer bill to address</p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Collective Bargaining</li> <li>• Delivery</li> <li>• Accreditation</li> <li>• Curriculum</li> </ul>	<p>To be determined.</p>
<p>Consolidation of Categorical Programs Requests that the Chancellor’s Office consult with stakeholders and develop a proposal that would consolidate categorical programs.</p>	<p>Consolidates Student Success and Support Program, Student Success for Basic Skills Program, and Student Equity program into a single program, whereby a district would not receive less in 2018-19 and 2019-20 from the new consolidated categorical program than the sum of the amounts the district received from those programs in 2017-18. Includes the Chancellor’s recommendation for expected uses of funds.</p>	<p>To be determined.</p>

The Governor and the Legislature have worked to enact a final budget. June 15th was the deadline for the Legislature to pass a budget for consideration by the Governor, and July 1st begins the new fiscal year. Budget subcommittees in both houses of the Legislature heard the Governor’s May Revision proposals. Shortly thereafter the houses voted and passed the budget. The Governor will have until June 26<sup>th</sup> to take action on the budget.

# 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 2018-19 Tentative Budget:

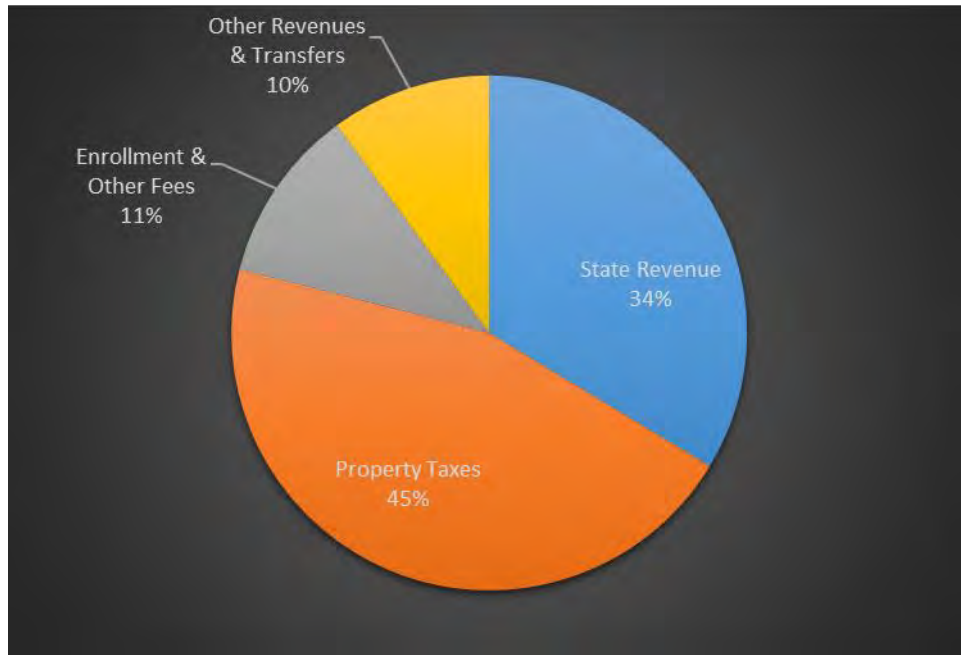
### **DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED**

The 2018-19 General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

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

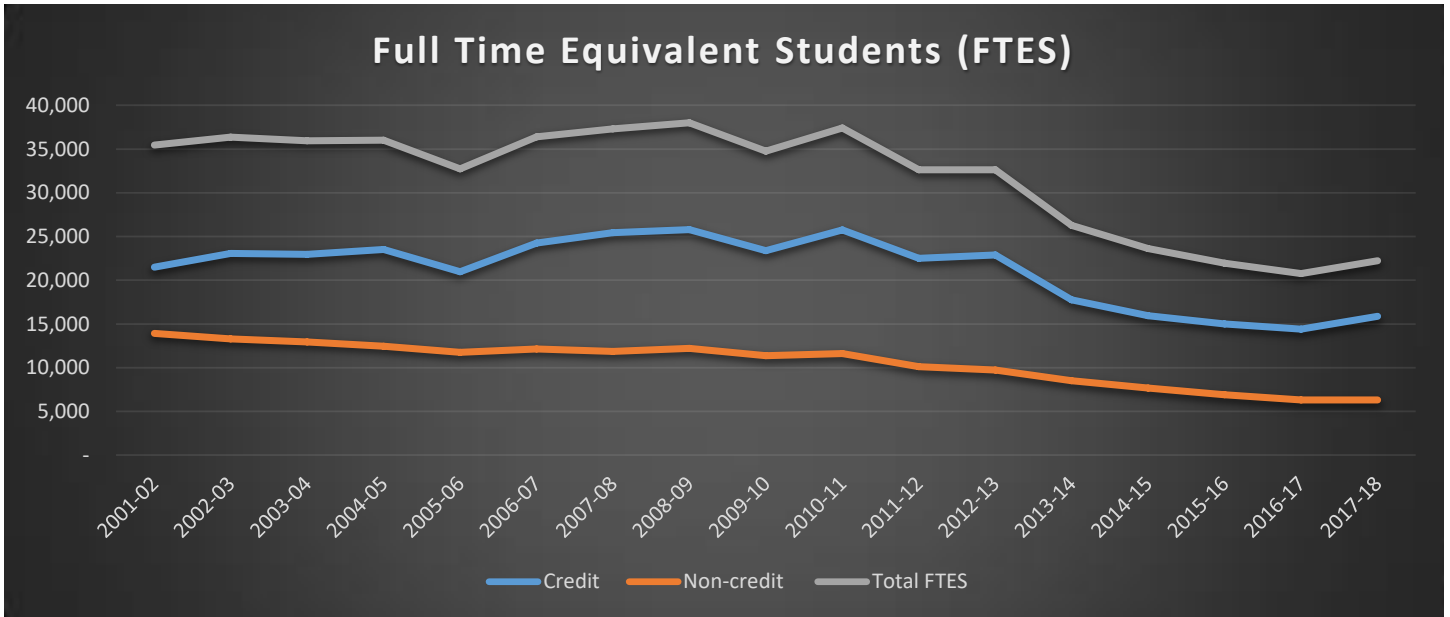
Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 90% of the revenue received.

**Major Sources of Revenue**



Full-Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much of the total revenue from these sources the district is to receive. For the 2018-19 fiscal year, the District will not receive stability funding and will be funded on actual FTES. In the 2018-19 fiscal year, the District's target FTES is 25,596. A 17 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 2018-19 Tentative 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	11.95	7.66	-	51.55	9.42	18.20	236.60	69.59	1,085.84	15.75	1,506.55
Fall	59.48	241.11	39.09	301.54	161.73	71.04	967.45	326.76	6,152.71	70.20	8,391.10
Spring	58.46	222.73	29.59	325.74	144.16	92.16	992.28	301.83	6,888.96	60.80	9,116.73
<b>Sub-Total</b>	<b>129.88</b>	<b>471.50</b>	<b>68.69</b>	<b>678.82</b>	<b>315.31</b>	<b>181.40</b>	<b>2,196.33</b>	<b>698.18</b>	<b>14,127.51</b>	<b>146.75</b>	<b>19,014.37</b>
<b>Non-Credit</b>											
Summer	-	175.547	34.705	67.659	4.286	0.800	61.011	114.821	23.673	2.000	484.50
Fall	-	1,265.692	309.531	511.112	128.809	5.030	565.297	843.513	114.539	8.499	3,752.02
Spring	-	503.666	208.506	504.887	147.001	5.951	229.400	636.920	101.929	7.111	2,345.37
<b>Sub-Total</b>	<b>-</b>	<b>1,944.90</b>	<b>552.74</b>	<b>1,083.66</b>	<b>280.10</b>	<b>11.78</b>	<b>855.71</b>	<b>1,595.25</b>	<b>240.14</b>	<b>17.61</b>	<b>6,581.89</b>
<b>Total</b>	<b>129.88</b>	<b>2,416.41</b>	<b>621.43</b>	<b>1,762.48</b>	<b>595.40</b>	<b>193.18</b>	<b>3,052.04</b>	<b>2,293.43</b>	<b>14,367.65</b>	<b>164.36</b>	<b>25,596.26</b>
FTEF											
	Chinatown /										
	Airport	North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
<b>Credit</b>											
Summer	0.77	0.49	-	3.30	0.60	1.17	15.17	4.46	69.60	1.01	96.57
Fall	3.81	15.46	2.51	19.33	10.37	4.55	62.02	20.95	394.40	4.50	537.89
Spring	3.75	14.28	1.90	20.88	9.24	5.91	63.61	19.35	441.60	3.90	584.41
<b>Sub-Total</b>	<b>8.33</b>	<b>30.22</b>	<b>4.40</b>	<b>43.51</b>	<b>20.21</b>	<b>11.63</b>	<b>140.79</b>	<b>44.76</b>	<b>905.61</b>	<b>9.41</b>	<b>1,218.87</b>
<b>Non-Credit</b>											
Summer	-	8.690	1.718	3.349	0.212	0.040	3.020	5.684	1.172	0.099	23.99
Fall	-	62.658	15.323	25.303	6.377	0.249	27.985	41.758	5.670	0.421	185.74
Spring	-	24.934	10.322	24.994	7.277	0.295	11.356	31.531	5.046	0.352	116.11
<b>Sub-Total</b>	<b>-</b>	<b>96.28</b>	<b>27.36</b>	<b>53.65</b>	<b>13.87</b>	<b>0.58</b>	<b>42.36</b>	<b>78.97</b>	<b>11.89</b>	<b>0.87</b>	<b>325.84</b>
<b>Total</b>	<b>8.33</b>	<b>126.51</b>	<b>31.77</b>	<b>97.16</b>	<b>34.08</b>	<b>12.21</b>	<b>183.15</b>	<b>123.73</b>	<b>917.50</b>	<b>10.28</b>	<b>1,544.71</b>

The target FTES goal for fiscal year 2018-19 is 25,596. This represents a funded FTES increase of 2,500 FTES compared to the fiscal year 2017-18 P2 funded base of 23,096.

# Description of Funds

## General Fund Restricted

The 2018-19 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

## 2018-19 Budget Assumptions

### 2018-19 Budget Assumptions – Tentative Budget

These assumptions will be used to develop the 2018-19 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

#### General Assumptions

1. The 2018-19 Tentative Budget will rely upon Reserves as outlined in the 18-19 Tentative Budget - Worksheet, 5-7 v2, with an increase of 2,500 student 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 2018-19 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 increase by approximately \$15.6 million should enrollment increase to 25,596 assuming growth of 2,500 from 23,096 Full Time Equivalent Student (FTES).

#### Revenue Assumptions

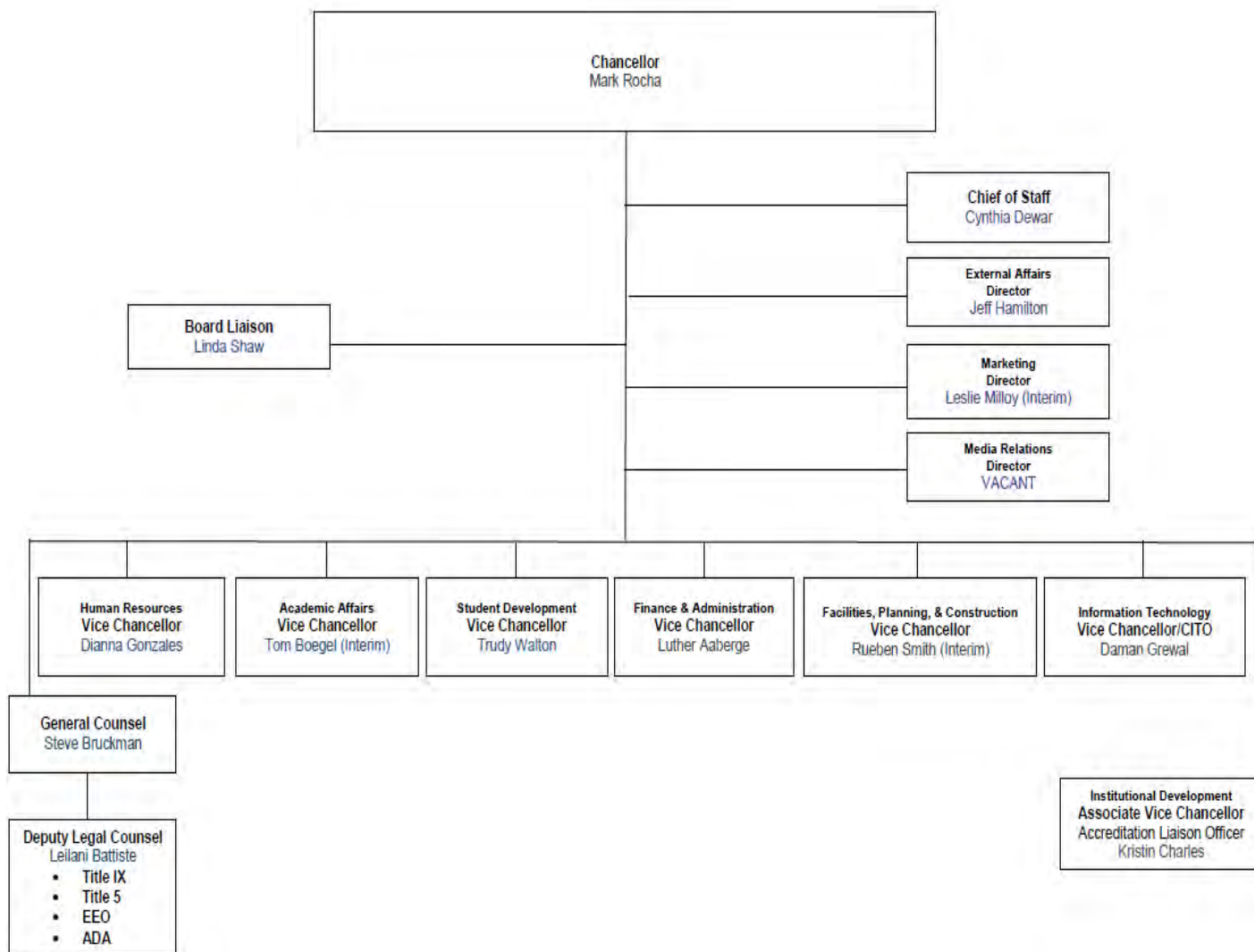
4. General apportionment deficit factor of 1% for 2018-19, \$1.44 million.
5. The District is in the 2nd year of Restoration Funding. Under Restoration Funding the District will receive funding for growth up to 32,621.33 FTES.
6. The Cost of Living Adjustment (COLA) of 2.71% or \$3.4 million.
7. Funded FTES base of 25,596.
8. Productivity target of 15.6 FTES/FTEF.
9. Anticipated property tax receipts of \$77.1 million.
10. Unrestricted lottery at \$140.00 per funded FTES.
11. Measure A Parcel Tax revenue of \$19.6 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 \$15.7 million. This represents a reduction of \$6.8 million compared to amounts received in the prior year. This loss is attributed to maintaining the Total Computational Revenue, of which Prop 30 is a part. 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 \$2.3 million.
16. Projected STRS contribution of 16.28% (increase of 1.85%), SFERS contribution of 23.31%, and CalPERS contribution 17.7%. Total cost increase of approximately \$3.5 million.
17. Increase in Medical premiums on average of 3% up to District cap - \$710,000 (Actuarial assumptions in OPEB report project 4%).

18. OPEB \$7.7 million budgeted for pay-as-you-go obligations. A new OPEB Actuarial Report is scheduled to begin July 2018.
19. Program review, VRG, and FPAC will be used to prioritize staffing.
20. Multi-Year Financials - Under the 2,500 increased enrollment, for fiscal year 2018-19 targeted budget as follows:
  - i. Maintain budgeted discretionary budgets from prior year, which continues prior year 20% reduction from 2016-17.
  - ii. Administrative and classified salary savings of 7% from unfilled vacancies.
  - iii. Certificated salary savings of 15% from unfilled vacancies.
  - iv. PT Faculty savings through increased class size.
21. Repayment of \$2.48 million to the State based upon recent enrollment audit.

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



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

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

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

Budget development shall meet the following criteria:

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

# SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

## POLICY MANUAL

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

### **I. Budget Calendar**

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

### **II. Budget Directives**

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

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

### **III. Budget Preparation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Consolidated Budget Summary – All Funds 2018- 19 Tentative Budget

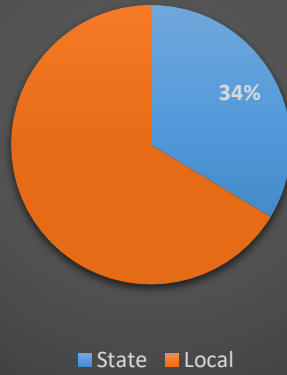
Description	General Fund 11	Restricted F 12	Departmental Fund 14	Child Development 21	Cafeteria 22	Parcel Tax 39	Capital Outlay 41	1995 Bond 42	2001 Bond 43	2005 Bond 44	Self-Insurance 61	Financial Aid 71	Total - All Funds
<b>Beginning Fund Balance</b>	22,591,189	3,641,246	1,677,753	16,567	0	5,564,852	16,618,634	559,836	133,442	52,832,453	17,219,136	1,924,844	122,779,951
<b>Revenues</b>													-
Federal Revenue	-	-	10,817	202,068	-	-	-	-	-	-	-	17,989,868	18,202,753
State Revenues	58,659,793	3,079,054	-	1,095,080	-	-	4,553,621	-	-	-	-	1,500,000	68,887,548
Local Revenues	115,595,568	27,173,678	592,260	472,000	715,199	19,612,098	2,464,112	-	48,885	264,676	5,856,996	36,004	172,831,476
Transfers	-	3,798,898	-	735,334	890,019	-	-	-	-	-	-	-	5,424,251
<b>Total Revenues</b>	<b>174,255,361</b>	<b>34,051,630</b>	<b>603,077</b>	<b>2,504,482</b>	<b>1,605,218</b>	<b>19,612,098</b>	<b>7,017,733</b>	<b>-</b>	<b>48,885</b>	<b>264,676</b>	<b>5,856,996</b>	<b>19,525,872</b>	<b>265,346,028</b>
<b>Expenditures</b>													-
Academic Salaries	75,904,870	12,737,774	-	11,770	416,162	10,655,000	-	-	-	-	-	-	99,725,576
Classified Salaries	38,530,398	6,598,452	-	1,294,846	258,548	6,421,608	600,826	-	-	54,727	86,368	408,704	54,254,476
Benefits	48,393,784	5,718,858	4,000	571,415	693,248	2,391,566	97,815	-	-	38,832	29,470	110,846	58,049,834
Supplies & Materials	1,449,985	1,914,044	132,074	4,200	220,052	-	-	-	-	-	50,000	92	3,770,448
Services & Other Operating	16,749,818	3,174,176	347,507	12,300	12,000	18,924	558,736	100,000	60,000	149,130	2,310,115	-	23,492,706
Equipment	663,561	1,640,714	-	-	-	125,000	9,268,954	120,000	60,000	25,061,000	2,500	-	36,941,729
Transfers	4,108,223	4,841,362	1,000,546	-	-	-	-	-	-	-	5,000,000	19,389,872	34,340,003
<b>Total Expenditures</b>	<b>185,800,638</b>	<b>36,625,381</b>	<b>1,484,127</b>	<b>1,894,531</b>	<b>1,600,010</b>	<b>19,612,098</b>	<b>10,526,331</b>	<b>220,000</b>	<b>120,000</b>	<b>25,303,689</b>	<b>7,478,453</b>	<b>19,909,514</b>	<b>310,574,772</b>
<b>Total Surplus/(Deficit)</b>	<b>(11,545,277)</b>	<b>(2,573,751)</b>	<b>(881,050)</b>	<b>609,951</b>	<b>5,208</b>	<b>(0)</b>	<b>(3,508,598)</b>	<b>(220,000)</b>	<b>(71,115)</b>	<b>(25,039,013)</b>	<b>(1,621,457)</b>	<b>(383,641)</b>	<b>(45,228,744)</b>
<b>Ending Fund Balance</b>	<b>11,045,911</b>	<b>1,067,495</b>	<b>796,703</b>	<b>626,518</b>	<b>5,208</b>	<b>5,564,852</b>	<b>13,110,036</b>	<b>339,836</b>	<b>62,327</b>	<b>27,793,440</b>	<b>15,597,679</b>	<b>1,541,202</b>	<b>77,551,207</b>

**Unrestricted General Fund Summary  
2018-19 Tentative Budget**

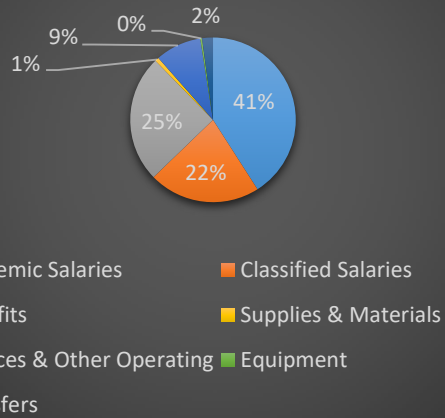
Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>51,274,097</b>	<b>47,898,496</b>	<b>22,591,189</b>
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	76,845,635	36,036,766	58,659,793
Local Revenues	113,287,573	122,257,865	115,595,568
Transfers	426	-	-
<b>Total Revenues</b>	<b>190,133,635</b>	<b>158,294,631</b>	<b>174,255,361</b>
<b>Expenditures</b>			
Academic Salaries	82,742,426	79,455,163	75,904,870
1100- Faculty - FT School/LT Subs	41,197,222	41,507,789	41,591,084
1300- Faculty - Part-time	24,448,053	22,850,611	18,332,849
Classified Salaries	35,439,355	36,280,553	38,530,398
Benefits	47,129,073	47,392,769	48,393,784
Supplies & Materials	1,402,764	1,156,481	1,449,985
Services & Other Operating	17,831,529	14,440,315	16,749,818
Equipment	198,919	748,391	663,561
Transfers	8,765,170	4,128,265	4,108,223
<b>Total Expenditures</b>	<b>193,509,236</b>	<b>183,601,938</b>	<b>185,800,638</b>
<b>Total Surplus/(Deficit)</b>	<b>(3,375,601)</b>	<b>(25,307,307)</b>	<b>(11,545,277)</b>
<b>Ending Reserve Balance</b>	<b>47,898,496</b>	<b>22,591,189</b>	<b>11,045,911</b>
Required 5% Reserve	9,675,462	9,180,097	9,290,032
Funds in Excess of Reserve	38,223,034	13,411,092	1,755,879



## Unrestricted General Fund Revenue By Source



## Unrestricted General Fund Expenditures By Classification



## Unrestricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8611	State General Apportionment	45,777,473	15,752,495	37,589,465
8611A	Prior YR Corrections-St Apportion	1,925,000	-	-
8611E	SGA 2% Enrollment Fee Allowance	225,382	188,682	165,419
8612	Apprenticeship Allow	219,235	219,236	190,159
8618	Part time Faculty Allocation	452,178	452,178	360,398
8618A	Part-Time FAC Office Hours	-	-	-
8618C	Part-Time FAC Ins.	-	-	-
8630	EPA Revenues **	22,474,550	15,661,687	15,661,687
8655	Economic Programs	-	-	-
8671	Homeowner's Prop Tax Relief	-	93,315	81,484
8672	Other Tax Relief Subventions	-	-	-
8681	ST Lottery Proceeds	3,140,625	2,834,198	3,463,072
8691	ST Mandated Costs	2,631,192	834,975	1,148,109
	<b>Total State Revenue</b>	<b>76,845,635</b>	<b>36,036,766</b>	<b>58,659,793</b>
8811	Tax Allocation, Secured Roll	27,001,308	26,058,581	26,576,666
8812	Tax Allocation, Supplemental Roll	323,960	389,320	376,163
8813	Tax Allocation, Unsecured Roll	2,080,758	1,758,399	3,536,218
8816	Prior year taxes	458,368	575,674	1,401,061
8817	ERAF	50,607,165	59,364,254	46,440,049
8818	Redevelopment AB 1290	-	332,199	656,920
8821	Cont. Gifts, Endowments	-	10,000	10,000
8824	Foundations Sources	22,499	-	-
8827	Save A Class Donation	461	-	-
8831	Contract Instructional Serv	611,977	-	-
8841	General Sales	-	-	-
8851	Rentals/Leases	272,084	175,000	242,098
8861	Interest/Invest Inc	543,044	157,012	48,898
8866	Enrollment Fees	9,482,048	9,434,091	12,380,500
8868	Non-Resident Enrollment Fees	5,856,813	6,733,598	6,695,273
8872	Community Service Classes	-	-	-
8879	Student Records	270	350	-
8889	Other Student Fees	110	-	-
8891	Other Local Revenues	297,727	367,961	276,944
8892	Traffic Fines	4,162	20,000	20,000
8893	Copiers, Fundraising, Recycling & Vending	31,666	-	53,351
8895	Sales Taxes (Prop A)	14,873,870	16,881,426	16,881,426
8912	Sale of Equip/Supplies	-	-	-
8950	F & A Recoveries	819,284	-	-
	<b>Total Local Revenue</b>	<b>113,287,573</b>	<b>122,257,865</b>	<b>115,595,568</b>
8981	Transfer in - General Unrestricted	426	-	-
	<b>Total Transfers</b>	<b>426</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>190,133,635</b>	<b>158,294,631</b>	<b>174,255,361</b>

## Unrestricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Expenditures</b>				
1120	Faculty-Schl	41,156,519	41,433,778	41,390,899
1129	Faculty-Long Term Substitutes	40,704	74,011	200,185
1210	Administrators	7,291,955	7,643,892	8,016,724
1220	Nonteaching-Schl	1,947,503	2,516,022	2,555,921
1230	Librarians-Schl	386,644	303,174	298,063
1240	Counselors-Schl	2,743,218	(20,598)	631,477
1250	Student Health Personnel	5,693	-	-
1280	Supervisors	684,626	558,804	761,693
1320	Faculty-LOA Hourly	-	-	-
1322	Faculty-Regular Hours	316,942	120,396	101,250
1323	Faculty-Reg Hrs PBL	18,480,448	18,639,623	15,428,739
1324	Faculty-Summer/Int Hourly	1,321,624	525,285	89,446
1325	Faculty-Subs	764,428	633,534	510,339
1329	Faculty-Sabbatical Hourly	43,724	-	-
1333	Faculty-Reg Hrs Ovrd By Load	3,520,887	2,931,772	2,203,074
1412	Supervisors-Hourly	-	-	-
1422	Nonteaching-Hourly	3,051,300	3,168,332	2,304,675
1423	Part-time Office Hours	378,752	349,555	906,769
1424	Nonteaching-Sum/Int	7,221	-	-
1432	Librarians-Hourly	-	-	-
1442	Counselors-Hourly	53,178	-	-
1444	Counselors-Sum/Int	(1,499)	-	-
1484	Supervisors-Stipends	548,560	577,584	505,614
	<b>Total Academic Salaries</b>	<b>82,742,426</b>	<b>79,455,163</b>	<b>75,904,870</b>
2110	Classified-Reg	29,054,167	29,212,084	32,179,882
2115	Governing Board	38,549	38,970	48,749
2210	Instructional Aides-Reg	2,200,189	2,282,394	2,119,187
2330	Classified-NI Temp	1,662,192	1,796,059	1,581,226
2334	Classified-Sum/Int	42,487	-	-
2370	Classified-NI Coll Aide	1,207,443	1,424,037	1,303,220
2374	Classified-Summer Lab Aide	115,223	74,374	-
2375	Classified-NI Coll Aide WK Stdy	-	2,121	-
2380	Classified-Overtime	616,218	881,522	750,000
2410	Instructional Aides-Non Reg Temp	496,746	567,265	548,133
2888	P-Share Time	6,142	1,727	-
	<b>Total Classified Salaries</b>	<b>35,439,355</b>	<b>36,280,553</b>	<b>38,530,398</b>
3101	STRS	1,028	408	-
3102	STRS - Administrators	658,016	761,062	953,368
3109	STRS - Certificated	8,276,930	8,631,710	8,964,666
3205	PERS - Classified SEIU	579,770	470,595	547,330
3302	OASDI - Administrators	96,739	83,021	-
3303	OASDI - Stationary Engineers	78,818	82,307	60,310
3304	OASDI - Classified Managers	12,484	31,286	31,888
3305	OASDI - Classified SEIU	1,657,379	1,791,339	1,919,902
3306	OASDI - Crafts	88,211	78,871	85,359
3307	OASDI - Governing Board	2,243	2,119	2,381
3309	OASDI - Certificated	156,773	100,249	4,732
3322	Medicare - Administrators	99,677	104,378	111,546
3323	Medicare - Stationary Engineers	18,890	20,211	13,611
3324	Medicare - Classified Managers	3,447	7,852	7,458
3325	Medicare - Classified SEIU	418,116	509,954	534,874
3326	Medicare - Crafts	20,630	18,446	19,115



## Unrestricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
3327	Medicare - Governing Board	525	496	557
3329	Medicare - Certificated	1,075,670	1,078,748	949,694
3401	Health Plan	-	-	-
3402	Health Plan - Administrators	445,094	426,042	349,629
3403	Health Plan - Stationary Engineers	100,125	106,452	48,437
3404	Health Plan - Classified Managers	11,663	12,691	-
3405	Health Plan - Classified SEIU	4,293,178	4,505,497	4,412,458
3406	Health Plan - Crafts	148,488	143,745	58,855
3407	Health Plan - Governing Board	59,406	41,333	33,732
3409	Health Plan - Certificated	7,616,333	7,136,820	7,436,411
3416	Dental Plan	-	-	-
3422	Dental - Administrators	73,650	70,842	88,033
3423	Dental - Stationary Engineers	21,189	20,717	19,157
3424	Dental - Classified Managers	2,757	6,808	6,966
3425	Dental - Classified SEIU	837,590	852,572	992,311
3426	Dental - Crafts	25,398	24,698	29,606
3427	Dental - Governing Board	12,481	7,125	8,708
3429	Dental - Certificated	1,347,858	1,276,234	1,322,966
3432	Life Insurance - Administrators	4,205	2,164	5,490
3433	Life Insurance - Stationary Engineer	1,211	650	1,195
3434	Life Insurance - Classified Manager	161	219	434
3435	Life Insurance - Classified SEIU	46,483	26,554	62,097
3436	Life Insurance - Crafts	1,413	814	1,845
3437	Life Insurance - Governing Board	406	387	760
3439	Life Insurance - Certificated	50,713	23,001	102,631
3459	Prescription - Certificated	-	-	-
3461	Post Retirement	7,939,682	7,865,311	7,741,180
3501	State Unemployment Insurance	129,688	-	-
3502	SUI - Administrators	3,510	3,639	3,900
3503	SUI - Stationary Engineers	662	718	490
3504	SUI - Classified Managers	124	279	257
3505	SUI - Classified SEIU	17,568	18,789	21,725
3506	SUI - Crafts	731	669	700
3509	SUI - Certificated	38,795	39,601	120,990
3602	Workers Comp - Administrators	110,096	114,173	114,306
3603	Workers Comp - Stationary Engineers	20,709	22,532	14,440
3604	Workers Comp - Classified Managers	3,888	8,745	8,075
3605	Workers Comp - Classified SEIU	552,229	590,495	543,914
3606	Workers Comp - Crafts	22,933	20,982	20,103
3607	Workers Comp - Governing Board	606	612	603
3609	Workers Comp - Certificated	1,231,921	1,253,646	1,011,654
3652	OPEB	2,003,805	2,034,928	2,216,957
3702	SF Retirement - Administrators	330,839	319,990	410,340
3703	SF Retirement - Stationary Engineer	197,181	216,506	185,722
3704	SF Retirement - Classified Managers	45,610	107,186	99,316
3705	SF Retirement - Classified SEIU	5,745,406	5,984,816	6,288,719
3706	SF Retirement - Crafts	266,364	248,688	260,694
3709	SF Retirement - Certificated	119,734	79,382	141,188
3710	SF Retirement - Students	2,065	2,665	-
3909	Other Benefits - Certificated	-	-	-
3913	SUSP-Other Benefits	(220)	-	-
3991	Other Benefits-Transportation	-	-	-
	<b>Total Benefits</b>	<b>47,129,073</b>	<b>47,392,769</b>	<b>48,393,784</b>

## Unrestricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
4102	Textbooks	8,119	111	1,392
4103	Other Books	3,249	83	10,499
4301	Printing Supplies	84,303	127,990	97,202
4302	Computer Supplies	22,628	5,071	26,462
4303	Other Supplies	1,091,934	849,271	1,060,976
4304	Durable Supplies	590	-	5,533
4305	Instructional Supplies	164,271	123,799	207,207
4306	Food Supplies	218	-	-
4402	Uniforms	27,346	50,101	40,285
4405	Paper/Plastic Supplies	106	55	430
	<b>Total Supplies</b>	<b>1,402,764</b>	<b>1,156,481</b>	<b>1,449,985</b>
5101	Instructional Service Agreements	-	69,382	-
5110	Guest Lecturer	22,192	8,618	26,112
5120	Computer Consulting	2,936	-	-
5130	Dues and Memberships	202,865	262,288	200,724
5190	Other Consulting	4,459,501	4,606,739	4,083,452
5191	Misc Personal Services	5,250	-	7,000
5192	Stipends	-	-	11,520
5202	Conference and Food Services	104,666	102,407	105,999
5210	Travel - Non-Local	214,305	152,876	283,713
5212	Travel - Local	59,011	32,194	79,937
5254	Election	440,543	-	308,224
5350	Postage	258,189	192,126	177,738
5410	Insurance	572,849	870,299	926,534
5510	Water/Sewage	549,461	535,695	440,000
5520	Gas/Electricity	1,794,390	1,240,614	2,000,000
5530	Telephone	171,066	174,566	142,073
5560	Housekeeping	414,948	412,628	420,880
5610	Other Property Leases	595,953	680,193	522,419
5620	Property Leases - SFUSD	299,556	144,000	119,646
5631	Vehicle Leases	2,711	-	22,433
5632	Copier Leases	202,115	188,194	260,116
5633	Other Leases	210,784	217,542	142,858
5640	Maint & Repair - Non-Equipment	1,123,114	997,737	1,508,195
5650	Maint & Repair - Equipment	538,274	400,950	632,520
5655	Maint & Repair - Vehicles	5,312	14,851	29,383
5656	Software License Fees	1,321,184	1,496,874	1,452,923
5657	Maint - Hazardous Materials	119,718	87,139	112,000
5658	Maint - Other	8,227	4,303	6,460
5720	Litigation	52,598	41,063	82,297
5721	Judgments/Claims/Settlements	49,010	54,545	446,777
5722	Legal Services	484,124	125,971	557,734
5724	Investigations	8,750	2,018	-
5801	Broadcasting	42,155	43,071	44,722
5802	Print Advertising	4,406	2,934	11,985
5803	Other Advertising	2,366	1,212	1,200
5804	Community Outreach	64	-	-
5805	Student Outreach	589,206	170,528	579,008
5902	Testing Services	1,020	1,132	929
5903	City Services	23,145	-	18,971
5904	Meals for Governing Board	10,703	12,389	3,200
5906	Credit Card Fees	280,951	214,908	262,400
5907	Over/Short	208	(20)	-



## Unrestricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
5908	Bank Service Fees	97,620	74,930	124,205
5909	Receivable Write-Off	1,701,448	78	272,638
5910	Other Expenses	383,528	467,558	83,319
5911	Tuition Reimbursement	35,400	26,371	58,393
5912	Fees for Services	179,973	190,407	140,292
5913	Banquet and Other Food Expenses	7,523	22,289	15,689
5914	Governmental Fees, Taxes & Licenses	178,214	96,717	23,200
	<b>Total Services</b>	<b>17,831,529</b>	<b>14,440,315</b>	<b>16,749,818</b>
6101	Site Planning	-	-	-
6102	Site Improvements	-	-	-
6210	Building Improvements	81,450	4,337	-
6302	Books	-	13,687	54,980
6303	Software	272	-	-
6304	Databases	-	1,923	49,378
6306	Periodicals	-	2,365	37,820
6308	Video	(39)	10,991	2,513
6411	Add-Furniture/Fixtures	-	2,620	24,306
6412	Add-Vehicles	7,860	25,571	64,000
6413	Add-Computer Equipment	-	4,848	3,674
6414	Add-Miscellaneous Equipment	13,522	36,754	15,262
6431	Repl-Furniture/Fixtures	-	-	-
6432	Repl-Vehicles	57,739	87,306	-
6433	Repl-Computer Equipment	-	-	1,600
6434	Repl-Miscellaneous Equipment	(17,121)	44,810	6,943
6441	Add-Non Cap Custodial Furn/Fix	-	3,973	150
6443	Add-Non Cap Computer Eqp	-	226,580	151,452
6444	Add-Non Cap Custodial Misc Equip	39,398	105,862	42,740
6451	Add-Expendable Furniture/Fixt	2,399	-	1
6453	Add-Expendable Computer Equip	3,420	166,171	199,053
6454	Add-Expendable Misc Equipment	10,019	10,591	9,690
	<b>Total Equipment</b>	<b>198,919</b>	<b>748,391</b>	<b>663,561</b>
7310	Transfer out & Encumbrance Reservations	-	-	-
7320	Transfer out - Restricted	155,432	171,790	-
7330	Transfer out - Cafeteria	857,429	719,083	890,019
7340	Transfer out - Child Development	-	735,334	735,334
7350	Transfer out - Capital Projects	-	-	-
7371	Transfer out - OPEB	2,750,000	-	-
7370	Transfer out - Self-Insurance	2,500,000	-	-
7380	Transfer out - Financial Aid	2,107	-	-
7600	Other Payments to/for Students	16,475	19,188	-
7901	Unallocated Cost	857	-	-
7902	Board Desig Reserv for Contingency	-	-	-
7903	Apportionment Repayment	2,482,870	2,482,870	2,482,870
	<b>Total Transfers</b>	<b>8,765,170</b>	<b>4,128,265</b>	<b>4,108,223</b>
	<b>Total Expenditures</b>	<b>193,509,236</b>	<b>183,601,938</b>	<b>185,800,638</b>
	<b>Total Surplus/(Deficit)</b>	<b>(3,375,601)</b>	<b>(25,307,307)</b>	<b>(11,545,277)</b>

## Unrestricted General Fund FTE by Location 2018-19 Tentative Budget

Accounting	-	-	-	-	-	-	-	9.0	-	-	1.0	-	10.0
Admin of Justice/Fire Science	-	-	-	-	-	-	-	-	-	-	8.5	-	8.5
Administrative Services	-	-	-	-	-	-	-	0.5	-	-	9.5	-	10.0
Admissions & Records	-	-	-	-	-	-	-	-	-	-	49.4	-	49.4
African American Department	-	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Applied Sciences School	6.0	-	-	-	19.1	-	-	-	-	-	7.9	-	33.0
Behavioral Sciences School	-	-	-	-	-	-	-	-	-	-	71.3	-	71.3
Buildings & Grounds	-	-	-	-	-	-	-	-	-	1.0	26.0	-	27.0
Business	-	1.1	-	2.0	-	-	-	-	3.0	2.0	29.0	-	37.1
Business School	-	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Cal Works School by Prog	-	-	-	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-	-
CCSF Organization Group	-	-	-	-	-	-	-	-	-	-	12.0	-	12.0
Chancellor	-	-	-	-	-	-	-	-	-	-	21.2	-	21.2
Chief Operating Officer	-	13.3	8.1	12.6	-	2.8	4.7	9.4	44.0	94.8	-	-	158.4
Child Devt	-	-	-	-	-	-	-	-	-	-	17.3	-	17.3
Chinatown/North Beach Campus	-	7.9	-	-	-	-	-	-	-	-	-	-	7.9
Civic Center Campus	-	-	4.1	-	-	-	-	0.8	-	-	-	-	4.9
Contract Education/Continuing Ed.	-	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Counseling	-	-	-	-	-	-	-	-	-	1.0	26.2	-	27.2
Counseling, Departments	-	2.3	-	2.0	1.0	-	-	-	-	0.5	38.5	-	44.2
Dean of Students	-	-	-	-	-	-	-	-	1.0	-	8.6	-	9.6
District Business Services	-	-	-	-	-	-	-	24.5	-	-	-	-	24.5
Downtown Campus	-	-	-	7.0	-	-	-	-	-	-	1.0	-	8.0
Employee Relations	-	-	-	0.3	-	-	-	1.0	0.8	-	3.4	-	5.5
Engineering	-	-	-	-	1.0	-	-	-	-	-	15.4	-	16.4
Enrollment and Support Services	-	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Environmental Hort. & Floristry	-	-	-	-	-	-	-	-	-	-	9.5	-	9.5

## Unrestricted General Fund FTE By Location 2018-19 Tentative Budget

Department	Airport	CNB	Civic	Dwnfn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Evans Campus	-	-	-	-	2.0	-	-	-	-	1.0	-	3.0
Faculty Support Services	-	-	-	-	-	-	-	-	-	6.0	-	6.0
Financial Aid Office	-	-	-	1.0	-	-	-	-	1.9	22.8	-	25.6
General Counsel	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Health & Physical Education School	-	-	-	-	-	-	-	3.7	-	18.2	-	21.9
Health Care Tech	-	-	-	-	-	-	-	6.2	-	9.0	-	15.2
Hospitality/American Cook	-	-	-	2.0	-	-	-	-	-	16.8	-	18.8
Human Resources	-	-	-	-	-	-	32.3	-	-	-	-	32.3
Instructional Resources - Media	-	-	-	-	-	-	-	-	-	7.4	-	7.4
Instructional Services	-	2.0	-	-	-	-	1.0	1.0	-	12.5	-	16.5
International Education/ESL School	-	-	-	-	-	-	-	-	-	13.0	-	13.0
ITS	-	-	-	-	-	-	2.0	-	1.0	43.0	-	46.0
John Adams Campus	-	-	-	-	-	-	-	9.1	-	-	-	9.1
Labor Studies/Apprenticeship	-	-	-	-	4.0	-	-	-	-	6.0	-	10.0
Liberal Arts School	-	-	-	-	-	2.0	-	-	5.0	188.6	4.0	199.6
Library/Learning Resources	-	2.0	-	2.0	-	-	-	1.2	2.0	48.0	-	55.2
Logistical Services	1.0	4.0	4.0	6.0	3.0	1.0	5.0	6.0	9.0	91.8	5.0	135.8
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	17.0	-	17.0
Mathematics/Math-Bridge	-	1.0	-	-	-	-	-	-	-	46.6	-	47.6
Matriculation	-	-	-	-	-	-	-	0.9	-	1.9	-	2.8
Mission Campus	-	-	-	-	-	-	-	-	10.4	-	-	10.4
Nursing	-	-	-	-	-	-	-	9.0	-	29.9	-	38.9
Office of Diversity & Student Equity	-	-	-	-	-	-	-	-	-	2.2	-	2.2
Others - COO	-	-	-	-	-	-	-	-	-	-	-	-
Physical Ed Dept	-	-	-	-	-	-	-	-	-	43.6	-	43.6
president campus and centers	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Provost	-	-	-	-	-	-	-	0.3	-	1,264.2	-	1,264.5
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	11.1	-	11.1
School Deans	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Schools	-	-	-	-	-	-	-	1.0	-	15.2	-	16.2
Science & Math School	-	-	-	-	-	-	-	-	1.0	118.3	-	119.3
Southeast Campus	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Student Affairs	-	-	-	-	-	-	-	-	-	7.4	-	7.4
Student Development	-	-	-	-	-	-	-	-	-	8.0	-	8.0
Student Health Center	-	-	-	-	-	-	-	-	1.0	1.0	-	2.0



## Unrestricted General Fund FTE By Location 2018-19 Tentative Budget

Department	Airport	CNB	Civic	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Student Services	-	-	-	-	-	-	-	-	-	35.4	-	35.4
Transitional Studies/Adult Learning	-	-	0.9	-	-	-	1.1	5.5	5.7	2.8	-	16.1
Workforce and Centers	-	-	-	-	-	-	-	-	-	2.0	-	2.0
<b>Total</b>	<b>7.0</b>	<b>33.5</b>	<b>17.1</b>	<b>34.8</b>	<b>30.1</b>	<b>3.0</b>	<b>85.0</b>	<b>53.4</b>	<b>50.8</b>	<b>2,508.2</b>	<b>9.0</b>	<b>2,832.0</b>

## Restricted General Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>4,563,792</b>	<b>4,664,871</b>	<b>3,641,246</b>
<b>Revenues</b>			
Federal Revenue	4,533,007	3,328,736	3,079,054
State Revenues	24,803,632	22,694,172	27,173,678
Local Revenues	7,270,379	7,777,898	3,798,898
Transfers	153,113	181,509	-
<b>Total Revenues</b>	<b>36,760,131</b>	<b>33,982,315</b>	<b>34,051,630</b>
<b>Expenditures</b>			
Academic Salaries	10,978,813	10,614,747	12,737,774
Classified Salaries	7,028,712	8,557,302	6,598,452
Benefits	5,011,045	5,903,189	5,718,858
Supplies & Materials	1,599,289	1,152,701	1,914,044
Services & Other Operating	3,970,818	3,539,060	3,174,176
Equipment	1,168,579	1,570,026	1,640,714
Transfers	6,901,795	3,668,916	4,841,362
<b>Total Expenditures</b>	<b>36,659,052</b>	<b>35,005,941</b>	<b>36,625,381</b>
<b>Total Surplus/(Deficit)</b>	<b>101,079</b>	<b>(1,023,625)</b>	<b>(2,573,751)</b>
<b>Ending Reserve Balance</b>	<b>4,664,871</b>	<b>3,641,246</b>	<b>1,067,495</b>

## Restricted General Fund Detail 2018-19 Tentative Budget

8120	Higher Education Act	399,273	334,953	403,502
8130	Workforce Investment Act	-	-	-
8140	TANF-Federal	81,929	-	81,816
8150	Student Financial Aid	498,484	774,545	-
8170	Vocational/Applied Tech	875,584	1,128,185	1,001,884
8190	Other Federal Restricted Revenues	1,448,100	835,603	1,141,852
8199	Other Federal Revenues	252,265	255,450	450,000
8290	Ca Dept Ed-Fed Pass Thru	977,372	-	-
	<b>Total Federal Revenues</b>	<b>4,533,007</b>	<b>3,328,736</b>	<b>3,079,054</b>
8611A	Prior YR Corrections-St Apportion	-	-	-
8615	Basic Skills	675,201	1,253,488	597,625
8622	EOPS	1,713,221	1,515,972	1,611,337
8623	DSPS	2,131,162	1,983,926	1,875,599
8624	State Calworks Allocations	451,691	420,744	630,508
8626	BFAP Apportionment	786,005	678,622	866,545
8627	Matriculations	8,351,210	8,156,607	7,875,404
8628	Instructional M&E Allocations	-	-	-
8629	Other Gen Categorical Allocations	2,317,055	665,309	4,327,011
8655	Economic Programs	795,084	96,308	228,000
8656	Other Reimb Categoricals	234,434	1,189,162	1,546,438
8681	ST Lottery Proceeds	1,070,625	85,148	-
8699	Other Misc ST Revenues	6,277,943	6,648,885	7,615,212
	<b>Total State Revenues</b>	<b>24,803,632</b>	<b>22,694,172</b>	<b>27,173,678</b>
8821	Cont, Gifts, Endowments	11,272	-	-
8823	City College Foundation	-	-	-
8824	Foundations Sources	-	156,730	-
8831	Contract Instructional Serv	1,159,410	1,097,933	1,013,677
8832	SF City Sub-Contracts	1,709,562	75,718	-
8833	Other Contract Services	873,623	5,268,081	1,000,000
8872	Community Service Classes	368,272	420,864	-
8876	Health Service Fees-Summary	923,022	-	1,046,989
8881	Parking Fees-Summary	562,303	46,399	524,886
8885	ESLIP	800,480	-	-
8889	Other Student Fees	177,943	192,901	213,346
8891	Other Local Revenues	494,706	394,405	-
8892	Traffic Fines	136,831	124,866	-
8893	Copiers, Fundraising, Recycling & Vending	52,954	-	-
	<b>Other Local Revenues</b>	<b>7,270,379</b>	<b>7,777,898</b>	<b>3,798,898</b>
8896	Intrafund Transfer	-	-	-
8981	Transfer in - General Unrestricted	3,946	171,790	-
8982	Transfer in - General Restricted	149,167	9,719	-
	<b>Total Transfers</b>	<b>153,113</b>	<b>181,509</b>	<b>-</b>
	<b>Total Revenues</b>	<b>36,760,131</b>	<b>33,982,315</b>	<b>34,051,630</b>
<b>Expenditures</b>				
1120	Faculty-Schl	956,258	341,737	384,698
1210	Administrators	1,227,345	1,178,269	1,363,692

## Restricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
1220	Nonteaching-Schl	1,830,246	2,029,399	2,194,066
1240	Counselors-Schl	2,531,399	2,175,295	2,068,603
1250	Student Health Personnel	-	435,681	428,791
1280	Supervisors	3,671	-	-
1320	Faculty-LOA Hourly	-	-	-
1322	Faculty-Regular Hours	483,748	676,908	555,412
1323	Faculty-Reg Hrs PBL	648,575	380,575	1,472,844
1324	Faculty-Summer/Int Hourly	262,275	12,565	5,078
1325	Faculty-Subs	22,676	21,392	10,737
1333	Faculty-Reg Hrs Ovrld By Load	53,464	23,021	43,062
1422	Nonteaching-Hourly	1,897,097	2,496,832	3,081,387
1423	Part-time Office Hours	-	-	-
1424	Nonteaching-Sum/Int	83,973	102,945	193,428
1442	Counselors-Hourly	488,655	659,039	545,912
1444	Counselors-Sum/Int	479,858	73,928	381,201
1452	Student Health Persn-Hourly	-	425	-
1484	Supervisors-Stipends	9,573	6,736	8,863
	<b>Total Academic Salaries</b>	<b>10,978,813</b>	<b>10,614,747</b>	<b>12,737,774</b>
2110	Classified-Reg	3,574,603	4,210,115	4,370,507
2210	Instructional Aides-Reg	478,887	595,204	197,215
2330	Classified-NI Temp	1,288,995	1,915,549	1,840,311
2340	Classified - Class 9910 only	108,189	97,497	-
2370	Classified-NI Coll Aide	688,367	755,677	129,347
2374	Classified-Summer Lab Aide	22,788	101,805	-
2375	Classified-NI Coll Aide WK Stud	755,118	738,657	-
2380	Classified-Overtime	34,041	62,166	-
2410	Instructional Aides-Non Reg Temp	74,959	80,458	61,072
2420	Instructional Aides-Non Reg Sum Int	2,214	-	-
2888	P-Share Time	551	173	-
	<b>Total Classified Salaries</b>	<b>7,028,712</b>	<b>8,557,302</b>	<b>6,598,452</b>
3000	Fringe Benefits-Budget Only	-	-	-
3102	STRS - Administrators	127,416	94,659	157,705
3109	STRS - Certificated	1,045,563	1,037,546	1,739,105
3205	PERS - Classified SEIU	18,457	17,697	17,234
3302	OASDI - Administrators	11,120	25,660	-
3303	OASDI- Stationary Engineers	-	54	-
3305	OASDI - Classified SEIU	315,683	399,752	246,371
3308	OASDI - CalWorks	5,491	5,444	-
3309	OASDI - Certificated	11,531	18,648	19,634
3322	Medicare - Administrators	17,296	16,449	20,055
3323	Medicare - Stationary Engineers	-	13	-
3325	Medicare - Classified SEIU	75,109	94,824	41,852
3328	Medicare - CalWorks	1,284	1,273	-
3329	Medicare - Certificated	135,218	128,489	152,135
3401	Health Plan	-	-	-
3402	Health Plan - Administrators	79,605	100,717	96,590
3403	Health Plan - Stationary Engineers	-	50	-
3405	Health Plan - Classified SEIU	689,406	853,502	521,837
3409	Health Plan - Certificated	697,377	858,472	1,180,730
3416	Dental Plan	-	-	-
3422	Dental - Administrators	14,971	13,545	19,940
3423	Dental - Stationary Engineers	-	24	-
3425	Dental - Classified SEIU	163,095	195,275	129,066
3429	Dental - Certificated	127,671	140,621	199,423
3432	Life Insurance - Administrators	838	379	1,243
3435	Life Insurance - Classified SEIU	9,244	5,819	8,048



## Restricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
3439	Life Insurance - Certificated	4,970	2,714	17,991
3502	SUI - Administrators	602	576	677
3505	SUI - Classified SEIU	2,679	3,403	2,800
3506	SUI - Crafts	-	1	-
3509	SUI - Certificated	5,044	4,594	32,235
3602	Workers Comp - Administrators	18,888	18,084	18,215
3603	Workers Comp - Stationary Engineers	-	14	-
3605	Workers Comp - Classified SEIU	84,302	107,095	25,200
3609	Workers Comp - Certificated	152,903	145,372	156,993
3652	OPEB	237,326	269,687	244,406
3702	SF Retirement - Administrators	34,908	85,349	87,071
3705	SF Retirement - Classified SEIU	918,337	1,249,018	538,273
3709	SF Retirement - Certificated	4,475	7,746	44,028
3710	SF Retirement - Students	236	623	-
3991	Other Benefits-Transportation	-	-	-
	<b>Total Benefits</b>	<b>5,011,045</b>	<b>5,903,189</b>	<b>5,718,858</b>
4102	Textbooks	699,933	43,266	324,960
4103	Other Books	(3,924)	8,897	15,300
4211	Cafeteria-COGS (Food)	-	-	1,000
4301	Printing Supplies	51,603	49,843	251,387
4302	Computer Supplies	10,817	125,951	183,200
4303	Other Supplies	210,208	246,826	360,088
4304	Durable Supplies	1,548	1,115	11,609
4305	Instructional Supplies	611,021	650,586	750,000
4306	Food Supplies	16,312	25,151	7,500
4402	Uniforms	1,770	1,065	9,000
	<b>Total Supplies</b>	<b>1,599,289</b>	<b>1,152,701</b>	<b>1,914,044</b>
5101	Instructional Service Agreements	187,883	-	5,100
5110	Guest Lecturer	80,243	96,466	11,000
5120	Computer Consulting	7,941	3,772	4,000
5130	Dues and Memberships	41,252	19,061	34,461
5131	Participants Cost	12,100	(4,867)	-
5190	Other Consulting	2,159,101	2,051,202	1,470,145
5192	Stipends	-	-	-
5193	Honorarium	-	-	-
5202	Conference and Food Services	67,475	66,430	42,148
5210	Travel - Non-Local	211,988	292,526	291,609
5212	Travel - Local	45,070	33,695	171,975
5350	Postage	34,151	9,680	87,834
5530	Telephone	1,564	5,663	-
5560	Housekeeping	2,285	-	-
5610	Other Property Leases	9,087	12,655	-
5631	Vehicle Leases	-	6,608	-
5632	Copier Leases	51,572	49,193	76,222
5633	Other Leases	123,693	112,324	78,000
5640	Maint & Repair - Non-Equipment	-	7,222	5,000
5650	Maint & Repair - Equipment	179,722	96,679	192,274
5656	Software License Fees	279,919	390,494	302,562
5657	Maint - Hazardous Materials	-	-	-
5658	Maint - Other	20,110	2,664	-
5720	Litigation	-	-	-
5801	Broadcasting	25,892	-	-
5802	Print Advertising	75,258	49,020	15,000
5803	Other Advertising	12,874	5,580	1,572
5804	Community Outreach	2,790	7,064	10,774

## Restricted General Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
5805	Student Outreach	92,376	5,409	143,700
5902	Testing Services	3,715	1,370	-
5906	Credit Card Fees	21,500	17,474	8,000
5907	Over/Short	(2,854)	(2,599)	-
5909	Receivable Write-Off	11,575	21,626	-
5910	Other Expenses	17,717	41,546	63,501
5912	Fees for Services	70,596	52,081	800
5913	Banquet and Other Food Expenses	124,225	89,020	158,500
	<b>Total Services</b>	<b>3,970,818</b>	<b>3,539,060</b>	<b>3,174,176</b>
6102	Site Improvements	-	-	-
6201	Planning Costs	-	-	-
6202	Construction in Progress	-	-	-
6203	Project Management	-	-	-
6210	Building Improvements	-	29,838	-
6301	Audio	-	-	-
6302	Books	-	18,881	-
6304	Databases	76,272	37,218	-
6306	Periodicals	44,578	-	-
6308	Video	-	3,904	-
6411	Add-Furniture/Fixtures	4,291	37,051	1,500
6412	Add-Vehicles	74,567	-	-
6413	Add-Computer Equipment	105,833	57,333	656,012
6414	Add-Miscellaneous Equipment	509,578	657,535	752,088
6431	Repl-Furniture/Fixtures	-	-	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	17,121	-	8,000
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	150,378	275,133	-
6444	Add-Non Cap Custodial Misc Equip	30,373	28,935	-
6451	Add-Expendable Furniture/Fixt	47,908	14,839	20,000
6453	Add-Expendable Computer Equip	88,710	351,560	3,114
6454	Add-Expendable Misc Equipment	18,969	57,800	200,000
	<b>Total Equipment</b>	<b>1,168,579</b>	<b>1,570,026</b>	<b>1,640,714</b>
7320	Transfer out - General Restricted	(4,425)	-	-
7383	Transfer out - Scholarship Trust	150,140	6,676	21,373
7501	Payments to Students	334,450	630,848	342,900
7600	Other Payments to/for Students	1,064,227	657,773	1,440,943
7702	Subrecipient Cost	4,491,332	2,002,893	2,680,095
7850	F & A Cost	857,642	153,112	356,052
7901	Unallocated Cost	8,430	217,613	-
	<b>Total Transfers</b>	<b>6,901,795</b>	<b>3,668,916</b>	<b>4,841,362</b>
	<b>Total Expenditures</b>	<b>36,659,052</b>	<b>35,005,941</b>	<b>36,625,381</b>
	<b>Total Surplus/(Deficit)</b>	<b>101,079</b>	<b>(1,023,625)</b>	<b>(2,573,751)</b>



## Restricted General Fund FTE By Location 2018-19 Tentative Budget

Department	Airport	CNB	Civic	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Admin of Justice/Fire Science	1.0	-	-	-	-	-	-	-	-	-	-	1.0
Administrative Services	-	-	-	-	-	-	-	-	-	4.5	-	4.5
Admissions & Records	-	-	-	-	-	-	-	-	-	1.0	-	1.0
African American Department	-	-	-	-	-	-	-	-	-	-	-	-
Applied Sciences School	-	-	-	-	-	-	-	-	-	3.0	-	3.0
Behavioral Sciences School	-	-	-	-	-	-	-	-	-	-	-	-
Buildings & Grounds	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Business School	-	-	-	-	-	-	-	-	-	-	-	-
Cal Works School by Prog	-	-	-	-	-	-	-	-	1.0	20.1	-	21.1
Career and Technical Education	-	-	1.3	0.1	2.8	-	1.0	-	0.1	25.2	-	30.6
CCSF Organization Group	-	-	-	-	-	-	-	-	-	-	-	-
Chancellor	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Chief Operating Officer	-	-	-	-	-	-	-	-	-	-	-	-
Child Development & Family Studies	-	-	-	-	-	-	-	-	-	15.9	-	15.9
Chinatown/North Beach Campus	-	-	-	-	-	-	-	-	-	-	-	-
Civic Center Campus	-	-	0.6	0.1	-	-	5.2	0.1	-	1.6	-	7.5
Contract Education/Continuing Ed.	-	-	-	3.0	0.2	3.1	-	-	-	2.4	-	8.7
Counseling	-	-	-	-	-	-	-	-	-	31.8	-	31.8
Counseling, Departments	-	1.0	1.0	1.0	-	-	-	2.0	1.0	31.0	-	37.0
Dean of Students	-	-	-	-	-	-	-	2.0	-	11.1	-	13.1
District Business Services	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Campus	-	-	-	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	1.8	6.6	-	8.4
Enrollment and Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Hort. & Floristry	-	-	-	-	-	-	-	-	-	1.0	-	1.0
ESL	-	0.2	-	-	-	-	0.2	-	0.2	6.2	-	6.8
Evans Campus	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Financial Aid Office	-	-	-	-	-	-	-	-	0.2	2.5	-	2.6
General Counsel	-	-	-	-	-	-	-	-	-	-	-	-
Health & Physical Education School	-	-	-	-	-	-	-	-	-	7.7	-	7.7
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	-	-	-	-	-	-	-	-	-	7.4	-	7.4
ITS	-	-	-	-	-	-	-	-	-	-	-	-

## Restricted General Fund FTE By Location 2018-19 Tentative Budget

Department	Airport	Civic	CNB	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
John Adams Campus	-	-	-	-	-	-	-	-	-	-	-	-
Labor Studies/Apprenticeship	-	-	-	-	-	-	-	-	-	-	-	-
Liberal Arts School	-	-	-	-	-	-	-	-	-	14.1	-	14.1
Library/Learning Resources	-	-	-	-	-	-	-	-	-	-	-	-
Logistical Services	-	-	-	-	-	-	-	-	-	0.3	-	0.3
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	0.1	-	0.1
Mathematics/Math-Bridge	-	-	-	-	-	-	-	-	-	5.8	-	5.8
Matriculation	-	-	-	-	-	-	-	0.2	-	22.5	-	22.6
Mission Campus	-	-	-	-	-	-	-	-	-	-	-	-
Nursing	-	-	-	-	-	-	-	-	-	3.0	-	3.0
Office of Diversity & Student Equity	-	-	-	-	-	-	-	-	-	0.1	-	0.1
Others - COO	-	-	-	-	-	-	-	-	-	-	-	-
Physical Ed Dept	-	-	-	-	-	-	-	-	-	-	-	-
president campus and centers	-	-	-	-	-	-	-	-	-	-	-	-
Provost	-	-	-	-	-	-	1.0	-	0.2	6.2	-	7.4
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	-	-	-
School Deans	-	-	-	-	-	-	-	-	-	-	-	-
Schools	-	-	-	-	-	-	-	-	-	-	-	-
Science & Math School	-	-	-	-	-	-	-	-	-	5.7	-	5.7
Southeast Campus	-	-	-	-	-	-	-	-	-	-	-	-
Student Affairs	-	-	-	-	-	-	-	-	-	-	-	-
Student Development	-	-	-	-	-	-	-	-	0.1	20.2	-	20.3
Student Health Center	-	-	-	-	-	-	-	-	-	15.3	-	15.3
Student Services	-	-	-	-	-	-	-	-	-	20.0	-	20.0
Transitional Studies/Adult Learning	-	-	0.1	-	-	-	-	0.5	0.2	3.0	-	3.7
Workforce and Centers	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1.0</b>	<b>1.2</b>	<b>3.0</b>	<b>4.2</b>	<b>3.0</b>	<b>3.1</b>	<b>7.4</b>	<b>4.7</b>	<b>4.7</b>	<b>298.0</b>	<b>330.3</b>



Departmental Fund Summary  
**2018-19 Tentative Budget**

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>1,638,352</b>	<b>1,712,497</b>	<b>1,677,753</b>
<b>Revenues</b>			
Federal Revenue	6,996	10,301	10,817
State Revenues	-	-	-
Local Revenues	623,670	564,057	592,260
Transfers	-	-	-
<b>Total Revenues</b>	<b>630,666</b>	<b>574,359</b>	<b>603,077</b>
<b>Expenditures</b>			
Academic Salaries	135	-	-
Classified Salaries	1,058	758	-
Benefits	230	154	4,000
Supplies & Materials	178,787	173,807	132,074
Services & Other Operating	346,425	433,614	347,507
Equipment	28,991	-	-
Transfers	895	770	1,000,546
<b>Total Expenditures</b>	<b>556,521</b>	<b>609,103</b>	<b>1,484,127</b>
<b>Total Surplus/(Deficit)</b>	<b>74,145</b>	<b>(34,744)</b>	<b>(881,050)</b>
<b>Ending Reserve Balance</b>	<b>1,712,497</b>	<b>1,677,753</b>	<b>796,703</b>

## Departmental Fund Detail

### 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8160	Veterans Education	6,996	10,301	10,817
	<b>Total Federal Revenues</b>	<b>6,996</b>	<b>10,301</b>	<b>10,817</b>
8699	Cont, Gifts, Endowments	-	17,122	17,978
8821	Cont, Gifts, Endowments	16,224	16,378	17,197
8823	City College Foundation	950	2,332	2,448
8824	Foundations Sources	-	-	-
8825	Scholarship Donations	15,000	12,938	13,585
8826	Other Non-Profit Contributions	62,885	44,913	47,159
8833	Other Contract Services	23,087	13,432	14,104
8841	General Sales	41,177	43,112	45,267
8861	Interest/Invest Inc	39	286	300
8879	Student Records	19,525	14,722	15,458
8889	Other Student Fees	65,854	40,203	42,213
8986	Transfer in - Bookstore Auxiliary	(77,000)	(60,000)	(63,000)
8893A	Duplicate Diploma Fees	370	44	46
8893D	Athletic Activities	63,280	56,931	59,778
8893E	Coffee Cart Income	10,150	8,345	8,763
8893F	Copiers	4,365	2,776	2,915
8893G	Fundraising	75,285	41,579	43,658
8893H	Membership Fees	60	-	-
8893I	Miscellaneous Income	121,082	99,352	104,319
8893P	Materials Fee	9,176	36,860	38,703
8893S	Library Collection - COTOP	8,468	2,761	2,900
8893T	Library Fines/Lost Books	24,902	30,262	31,775
8893V	Transcript Fees	96,537	91,487	96,061
8893Z	Jazzland Commissions	42,255	48,222	50,633
	<b>Total Local Revenues</b>	<b>623,670</b>	<b>564,057</b>	<b>592,260</b>
	<b>Total Revenues</b>	<b>630,666</b>	<b>574,359</b>	<b>603,077</b>

## Departmental Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Expenditures</b>				
1220	Nonteaching-Schl	-	-	-
1325	Faculty-Subs	135	-	-
1422	Nonteaching-Hourly	-	-	-
	<b>Total Academic Salaries</b>	<b>135</b>	<b>-</b>	<b>-</b>
2330	Classified-NI Temp	-	-	-
2380	Classified-Overtime	1,058	758	-
	<b>Total Classified Salaries</b>	<b>1,058</b>	<b>758</b>	<b>-</b>
3109	STRS - Certificated	-	-	-
3305	OASDI - Classified SEIU	63	47	-
3325	Medicare - Classified SEIU	15	11	-
3329	Medicare - Certificated	-	-	-
3405	Health Plan - Classified SEIU	113	96	-
3409	Health Plan - Certificated	-	-	4,000
3425	Dental - Classified SEIU	-	-	-
3429	Dental - Certificated	-	-	-
3435	Life Insurance - Classified SEIU	-	-	-
3439	Life Insurance - Certificated	-	-	-
3505	SUI - Classified SEIU	1	-	-
3509	SUI - Certificated	-	-	-
3605	Workers Comp - Classified SEIU	17	-	-
3609	Workers Comp - Certificated	-	-	-
3652	OPEB	21	-	-
	<b>Total Benefits</b>	<b>230</b>	<b>154</b>	<b>4,000</b>
4102	Textbooks	-	-	-
4103	Other Books	7,898	5,324	-
4301	Printing Supplies	31,362	47,901	50,296
4302	Computer Supplies	-	-	-
4303	Other Supplies	59,484	42,752	-
4305	Instructional Supplies	71,265	77,884	81,778



## Departmental Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
4402	Uniforms	18,404	8,347	-
4405	Paper/Plastic Supplies	-	-	-
4888	SUPPLIES EXPENSE RECOVER	(9,627)	(8,401)	-
	<b>Total Supplies</b>	<b>178,787</b>	<b>173,807</b>	<b>132,074</b>
5110	Guest Lecturer	-	-	-
5130	Dues and Memberships	1,677	-	-
5202	Conference and Food Services	-	-	-
5210	Travel - Non-Local	64,824	102,655	-
5212	Travel - Local	4,498	300	315
5350	Postage	29,107	35,998	37,798
5610	Other Property Leases	-	23,798	24,988
5631	Vehicle Leases	20,624	-	-
5632	Copier Leases	77,243	69,205	72,665
5633	Other Leases	11,541	4,298	4,513
5640	Maint & Repair - Non-Equipment	-	-	-
5650	Maint & Repair - Equipment	19,025	5,340	5,607
5655	Maint & Repair - Vehicles	8,394	8,565	8,993
5656	Software License Fees	6,254	2,726	2,862
5657	Maint - Hazardous Materials	-	-	-
5658	Maint - Other	-	-	-
5801	Broadcasting	-	-	-
5802	Print Advertising	3,423	-	-
5803	Other Advertising	-	-	-
5804	Community Outreach	3,166	5,301	5,566
5805	Student Outreach	8,570	12,942	13,589
5888	SERVICES EXPENSE RECOVER	(31,050)	-	-
5906	Credit Card Fees	506	-	-
5908	Bank Service Fees	90	-	-
5910	Other Expenses	25,974	72,874	76,518
5912	Fees for Services	89,311	89,362	93,830
5913	Banquet and Other Food Expenses	3,249	250	263
	<b>Total Services</b>	<b>346,425</b>	<b>433,614</b>	<b>347,507</b>

## Departmental Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
6102	Site Improvements	-	-	-
6203	Project Management	-	-	-
6302	Books	143	-	-
6304	Databases	525	-	-
6306	Periodicals	4,718	-	-
6414	Add-Miscellaneous Equipment	-	-	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	20,531	-	-
6443	Add-Non Cap Computer Eqp	-	-	-
6444	Add-Non Cap Custodial Misc Eq	2,272	-	-
6453	Add-Expendable Computer Equip	-	-	-
6454	Add-Expendable Misc Equipment	802	-	-
	<b>Total Equipment</b>	<b>28,991</b>	-	-
7310	Transfer out - General Unrestricte	770	520	546
7320	Transfer out - General Restricted	-	-	-
7383	Transfer out - Scholarship Trust	-	-	-
7501	Payments to Students	125	-	-
7600	Other Payments to/for Students	-	-	-
7901	Unallocated Cost	-	250	1,000,000
	<b>Total Transfers</b>	<b>895</b>	<b>770</b>	<b>1,000,546</b>
	<b>Total Expenditures</b>	<b>556,521</b>	<b>609,103</b>	<b>1,484,127</b>
	Total Surplus/(Deficit)	74,145	(34,744)	(881,050)

## Child Development Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>89,073</b>	<b>16,567</b>	<b>16,567</b>
<b>Revenues</b>			
Federal Revenue	81,555	181,777	202,068
State Revenues	1,099,695	1,101,453	1,095,080
Local Revenues	342,643	10,909	472,000
Transfers	-	735,334	735,334
<b>Total Revenues</b>	<b>1,523,893</b>	<b>2,029,473</b>	<b>2,504,482</b>
<b>Expenditures</b>			
Academic Salaries	7,775	9,052	11,770
Classified Salaries	1,026,729	1,180,579	1,294,846
Benefits	519,560	617,774	571,415
Supplies & Materials	35,980	26,704	4,200
Services & Other Operating	4,685	194,764	12,300
Equipment	-	600	-
Transfers	1,670	-	-
<b>Total Expenditures</b>	<b>1,596,399</b>	<b>2,029,473</b>	<b>1,894,531</b>
<b>Total Surplus/(Deficit)</b>	<b>(72,506)</b>	<b>(0)</b>	<b>609,951</b>
<b>Ending Reserve Balance</b>	<b>16,567</b>	<b>16,567</b>	<b>626,518</b>



## Child Development Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8130	Workforce Investment Act	-	-	-
8290	Ca Dept Ed-Fed Pass Thru	81,555	181,777	202,068
	<b>Total Federal Revenues</b>	<b>81,555</b>	<b>181,777</b>	<b>202,068</b>
8510	CDE-Apportionment	81,230	90,002	107,107
8530	General CDE Revenues	906,529	629,615	848,208
8621	Child Development	-	-	-
8699	Other Misc ST Revenues	111,936	381,836	139,765
	<b>Total State Revenues</b>	<b>1,099,695</b>	<b>1,101,453</b>	<b>1,095,080</b>
8821	Cont, Gifts, Endowments	348,054	-	350,000
8824	Foundations Sources	-	10,909	-
8832	SF City Sub-Contracts	(5,411)	-	122,000
8871	Child Development Services	-	-	-
8891	Other Local Revenues	-	-	-
	<b>Total Local Revenues</b>	<b>342,643</b>	<b>10,909</b>	<b>472,000</b>
8981	Transfer in - General Unrestricted	-	-	-
8984	Transfer in - Child Development	-	735,334	735,334
8950	F & A Recoveries	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>735,334</b>	<b>735,334</b>
	<b>Total Revenues</b>	<b>1,523,893</b>	<b>2,029,473</b>	<b>2,504,482</b>
<b>Expenditures</b>				
1220	Nonteaching-Schl	6,137	7,145	6,724
1323	Faculty-Reg Hrs PBL	-	-	-
1422	Nonteaching-Hourly	1,637	1,907	5,047
	<b>Total Academic Salaries</b>	<b>7,775</b>	<b>9,052</b>	<b>11,770</b>
2110	Classified-Reg	663,108	745,726	280,924
2210	Instructional Aides-Reg	142,691	152,814	934,926
2330	Classified-NI Temp	212,476	262,035	78,995
2370	Classified-NI Coll Aide	8,455	20,004	-
2380	Classified-Overtime	-	-	-
	<b>Total Classified Salaries</b>	<b>1,026,729</b>	<b>1,180,579</b>	<b>1,294,846</b>

## Child Development Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
3109	STRS - Certificated	776	969	1,888
3305	OASDI - Classified SEIU	62,625	70,334	84,189
3309	OASDI - Certificated	-	10	17
3325	Medicare - Classified SEIU	14,646	16,449	13,341
3329	Medicare - Certificated	113	139	168
3401	Health Plan			-
3405	Health Plan - Classified SEIU	182,070	196,727	190,315
3409	Health Plan - Certificated	363	49,894	16,452
3416	Dental Plan			-
3425	Dental - Classified SEIU	42,502	46,879	44,748
3429	Dental - Certificated	142	167	199
3435	Life Insurance - Classified SEIU	2,301	2,923	2,790
3439	Life Insurance - Certificated	5	13	17
3505	SUI - Classified SEIU	503	1,010	970
3509	SUI - Certificated	4	19	29
3605	Workers Comp - Classified SEIU	16,053	6,568	6,953
3609	Workers Comp - Certificated	122	151	182
3652	OPEB	20,591	23,330	32,675
3705	SF Retirement - Classified SEIU	176,746	202,171	176,444
3709	SF Retirement - Certificated	-	23	37
	<b>Total Benefits</b>	<b>519,560</b>	<b>617,774</b>	<b>571,415</b>
4103	Other Books	-	-	-
4301	Printing Supplies	293	-	500
4303	Other Supplies	15,582	13,015	3,200
4305	Instructional Supplies	3,402	1,500	500
4306	Food Supplies	16,702	12,189	-
	<b>Total Supplies</b>	<b>35,980</b>	<b>26,704</b>	<b>4,200</b>



## Child Development Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
5000	Budget-Other Operating Expenses	-	-	-
5130	Dues and Memberships	-	300	-
5190	Other Consulting	3,400	190,152	7,500
5212	Travel - Local	428	1,700	1,700
5350	Postage	24	2,100	2,100
5540	Other utilities	833		-
5640	Maint & Repair - Non-Equipment	-	500	-
5650	Maint & Repair - Equipment	-	-	-
5656	Software License Fees	-	-	-
5909	Receivable Write-Off	-	-	-
5910	Other Expenses	-	12	1,000
5914	Governmental Fees, Taxes & Licenses	-	-	-
	<b>Total Services</b>	<b>4,685</b>	<b>194,764</b>	<b>12,300</b>
6414	Add-Miscellaneous Equipment	-	600	-
	<b>Total Equipment</b>	<b>-</b>	<b>600</b>	<b>-</b>
7340	Transfer out - Child Development	-	-	-
7501	Payments to Students	-	-	-
7850	F & A Cost	-	-	-
7901	Unallocated Cost	1,670	-	-
	<b>Total Transfers</b>	<b>1,670</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,596,399</b>	<b>2,029,473</b>	<b>1,894,531</b>
	<b>Total Surplus/(Deficit)</b>	<b>(72,506)</b>	<b>(0)</b>	<b>609,951</b>

## Cafeteria Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	-	<b>132,571</b>	<b>0</b>
<b>Revenues</b>			
Local Revenues	545,548	715,199	715,199
Transfers	857,429	719,083	890,019
<b>Total Revenues</b>	<b>1,402,977</b>	<b>1,434,282</b>	<b>1,605,218</b>
<b>Expenditures</b>			
Classified Salaries	441,958	482,850	416,162
Benefits	223,829	255,460	258,548
Supplies & Materials	490,638	617,625	693,248
Services & Other Operating	108,737	174,776	220,052
Equipment	5,244	36,141	12,000
Transfers	-	-	-
<b>Total Expenditures</b>	<b>1,270,405</b>	<b>1,566,853</b>	<b>1,600,010</b>
<b>Total Surplus/(Deficit)</b>	<b>132,571</b>	<b>(132,571)</b>	<b>5,208</b>
<b>Ending Reserve Balance</b>	132,571	0	5,208

## Cafeteria Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Revenues</b>			
Local Revenues	588,189	700,000	519,496
Transfers	751,143	-	475,000
<b>Total Revenues</b>	<b>1,339,332</b>	<b>700,000</b>	<b>994,496</b>
<b>Expenditures</b>			
Classified Salaries	403,514	307,751	294,846
Benefits	222,589	208,794	220,112
Supplies & Materials	576,605	1,163,521	893,248
Services & Other			
Operating	127,926	252,552	220,052
Equipment	8,430	49,412	12,000
<b>Total Expenditures</b>	<b>1,339,063</b>	<b>1,982,030</b>	<b>1,640,259</b>
<b>Total Surplus/(Deficit)</b>	<b>269</b>	<b>(1,282,030)</b>	<b>(645,763)</b>

## Cafeteria Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8848	CAFE-Food Sales	496,231	647,355	647,355
8848A	Retail Sales	3,922	6,320	6,320
8849	CAFE-Beverage Sales	45,493	61,044	61,044
8849A	CAFE-Overrings	(98)	479	479
	<b>Total Local Revenues</b>	<b>545,548</b>	<b>715,199</b>	<b>715,199</b>
8981	Transfer in - General Unrestricted	857,429	719,083	890,019
8983	Transfer in - Cafeteria	-	-	-
	<b>Total Transfers</b>	<b>857,429</b>	<b>719,083</b>	<b>890,019</b>
	<b>Total Revenues</b>	<b>1,402,977</b>	<b>1,434,282</b>	<b>1,605,218</b>
2110	Classified-Reg	100,241	100,709	165,166
2390	Classified-NI Cafeteria	341,717	382,141	250,996
	<b>Total Classified Salaries</b>	<b>441,958</b>	<b>482,850</b>	<b>416,162</b>
3305	OASDI - Classified SEIU	26,746	28,585	28,208
3325	Medicare - Classified SEIU	6,255	7,046	7,341
3405	Health Plan - Classified SEIU	68,641	82,703	81,665
3416	Dental Plan	-	-	-
3425	Dental - Classified SEIU	15,819	21,222	20,896
3435	Life Insurance - Classified SEIU	759	1,323	1,303
3505	SUI - Classified SEIU	220	469	456
3605	Workers Comp - Classified SEIU	6,888	4,307	4,975
3652	OPEB	8,783	15,977	15,728
3705	SF Retirement - Classified SEIU	89,719	93,827	97,977
	<b>Total Benefits</b>	<b>223,829</b>	<b>255,460</b>	<b>258,548</b>
4211	Cafeteria-COGS (Food)	331,315	448,728	410,475
4212	Cafeteria-COGS (Beverage)	15,056	22,805	30,075
4301	Printing Supplies	1,493	1,900	1,000
4302	Computer Supplies	650	1,750	1,000
4303	Other Supplies	27,920	24,845	31,000

## Cafeteria Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
4305	Instructional Supplies	51,283	23,437	115,700
4402	Uniforms	-	7,500	1,000
4403	Tableware/Linen	11,744	12,569	23,179
4405	Paper/Plastic Supplies	37,843	59,245	49,319
4406	Cleaning Supplies	13,334	14,846	30,500
	<b>Total Supplies</b>	<b>490,638</b>	<b>617,625</b>	<b>693,248</b>
5130	Dues and Memberships	798	3,500	3,500
5190	Other Consulting	2,800	1,750	-
5632	Copier Leases	2,700	2,952	452
5633	Other Leases	-	-	-
5650	Maint & Repair - Equipment	92,256	155,689	206,600
5656	Software License Fees	494	162	-
5906	Credit Card Fees	8,843	9,500	9,500
5907	Over/Short	310	700	-
5912	Fees for Services	535	523	-
	<b>Total Services</b>	<b>108,737</b>	<b>174,776</b>	<b>220,052</b>
6413	Add-Computer Equipment	-	4,031	7,000
6414	Add-Miscellaneous Equipment	-	18,560	-
6431	Repl-Furniture/Fixtures	-	5,000	5,000
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6444	Add-Non Cap Custodial Misc Equ	-	-	-
6451	Add-Expendable Furniture/Fixt	1,847	2,107	-
6454	Add-Expendable Misc Equipmen	3,397	6,443	-
	<b>Total Equipment</b>	<b>5,244</b>	<b>36,141</b>	<b>12,000</b>
7330	Transfer out - Cafeteria	-	-	-
7600	Payments to Students	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>1,270,405</b>	<b>1,566,853</b>	<b>1,600,010</b>
	Total Surplus/(Deficit)	132,571	(132,571)	5,208

Special Revenue (Parcel Tax) Fund Summary  
**2018-19 Tentative Budget**

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>5,566,552</b>	<b>5,564,853</b>	<b>5,564,852</b>
<b>Revenues</b>			
Local Revenues	15,281,673	19,612,098	19,612,098
<b>Total Revenues</b>	<b>15,281,673</b>	<b>19,612,098</b>	<b>19,612,098</b>
<b>Expenditures</b>			
Academic Salaries	5,994,429	10,530,000	10,655,000
Classified Salaries	4,962,094	6,421,608	6,421,608
Benefits	1,265,882	2,391,566	2,391,566
Services & Other Operating	52,443	18,924	18,924
Equipment	1,008,524	250,000	125,000
Transfers	2,000,000	-	-
<b>Total Expenditures</b>	<b>15,283,372</b>	<b>19,612,098</b>	<b>19,612,098</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,699)</b>	<b>(0)</b>	<b>(0)</b>
<b>Ending Reserve Balance</b>	<b>5,564,853</b>	<b>5,564,852</b>	<b>5,564,852</b>



## Special Revenue (Parcel Tax) Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8819B	Prop A-City College Parcel Tax	15,281,673	19,612,098	19,612,098
	<b>Total Local Revenues</b>	<b>15,281,673</b>	<b>19,612,098</b>	<b>19,612,098</b>
	<b>Total Revenues</b>	<b>15,281,673</b>	<b>19,612,098</b>	<b>19,612,098</b>
<b>Expenditures</b>				
1230	Librarians-Schl	1,497,024	1,000,000	1,125,000
1240	Counselors-Schl	1,488,698	5,500,000	5,500,000
1250	Student Health Personnel	385,347	-	-
1323	Faculty-Reg Hrs PBL	1,683,919	2,000,000	4,030,000
1324	Faculty-Summer/Int Hourly	555,382	2,030,000	-
1325	Faculty-Subs	-	-	-
1333	Faculty-Reg Hrs OvrlD By Load	45,284	-	-
1422	Nonteaching-Hourly	338,775	-	-
	<b>Total Academic Salaries</b>	<b>5,994,429</b>	<b>10,530,000</b>	<b>10,655,000</b>
2110	Classified-Reg	4,962,094	6,421,608	6,421,608
2210	Instructional Aides-Reg	-	-	-
2330	Classified-NI Temp	-	-	-
2390	Classified-NI Cafeteria	-	-	-
2410	Instructional Aides-Non Reg Temp	-	-	-
	<b>Total Classified Salaries</b>	<b>4,962,094</b>	<b>6,421,608</b>	<b>6,421,608</b>
3109	STRS - Certificated	185,836	930,206	930,206
3305	OASDI - Classified SEIU	307,328	36,181	36,181
3309	OASDI - Certificated	5,569	57,959	57,959
3325	Medicare - Classified SEIU	71,875	8,520	8,520
3329	Medicare - Certificated	19,055	79,129	79,129
3407	Health Plan - Governing Board	-	4,544	4,544
3409	Health Plan - Certificated	108,518	347,681	347,681
3429	Dental - Certificated	22,937	72,648	72,648
3439	Life Insurance - Certificated	507	2,896	2,896
3509	SUI - Certificated	733	1,896	1,896
3602	Workers Comp - Administrators	-	-	-
3609	Workers Comp - Certificated	34,849	59,511	59,511
3705	SF Retirement - Classified SEIU	508,410	762,341	762,341
3709	SF Retirement - Certificated	265	28,055	28,055

**Special Revenue (Parcel Tax) Fund Detail  
2018 - 19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
3913	SUSP-Other Benefits	-		-
3991	Other Benefits-Transportation			-
	<b>Total Benefits</b>	<b>1,265,882</b>	<b>2,391,566</b>	<b>2,391,566</b>
5190	Other Consulting	52,443	18,924	18,924
	<b>Total Services</b>	<b>52,443</b>	<b>18,924</b>	<b>18,924</b>
6101	Sites (Planning)	2,685		
6302	Books	123,539		
6304	Databases	29,505		
6306	Periodicals	30		
6411	Add-Furniture/Fixtures	10,786		
6412	Add-Vehicles	-	-	-
6413	Add-Computer Equipment	164,375	250,000	125,000
6414	Add-Miscellaneous Equipment	82,491	-	-
6432	Repl-Vehicles	-	-	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	24,118	-	-
6443	Add-Non Cap Computer Eqp	350,484	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	2,556	-	-
6453	Add-Expendable Computer Equip	180,001	-	-
6454	Add-Expendable Misc Equipment	37,954	-	-
	<b>Total Equipment</b>	<b>1,008,524</b>	<b>250,000</b>	<b>125,000</b>
7371	Transfer out - OPEB	2,000,000	-	-
	<b>Total Transfers</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>15,283,372</b>	<b>19,612,098</b>	<b>19,612,098</b>
	Total Surplus/(Deficit)	(1,699)	(0)	(0)



## Capital Outlay Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>7,878,134</b>	<b>13,099,559</b>	<b>16,618,634</b>
<b>Revenues</b>			
State Revenues	4,330,659	4,650,882	4,553,621
Local Revenues	5,790,282	2,382,734	2,464,112
Transfers	-	-	-
<b>Total Revenues</b>	<b>10,120,941</b>	<b>7,033,616</b>	<b>7,017,733</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	74,031	49,430	600,826
Benefits	19,639	21,051	97,815
Supplies & Materials	271,578	47,726	-
Services & Other Operating	1,835,193	2,036,641	558,736
Equipment	2,699,076	1,359,694	9,268,954
<b>Total Expenditures</b>	<b>4,899,516</b>	<b>3,514,542</b>	<b>10,526,331</b>
<b>Total Surplus/(Deficit)</b>	<b>5,221,425</b>	<b>3,519,074</b>	<b>(3,508,598)</b>
<b>Ending Reserve Balance</b>	<b>13,099,559</b>	<b>16,618,634</b>	<b>13,110,036</b>

## Capital Outlay Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8699	Other Misc ST Revenues	4,330,659	4,650,882	4,553,621
	<b>Total State Revenues</b>	<b>4,330,659</b>	<b>4,650,882</b>	<b>4,553,621</b>
8818	Redevelopment AB 1290	1,513,082	2,062,707	2,000,000
8851	Rentals/Leases	10,200	-	-
8886	Non-Resident Tuition Capital Outlay	312,415	220,027	364,112
8891	Other Local Revenue	3,954,585	100,000	100,000
	<b>Total Local Revenues</b>	<b>5,790,282</b>	<b>2,382,734</b>	<b>2,464,112</b>
8981	Transfer in - General Unrestricted	-	-	-
8985	Transfer in - Capital Projects	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>10,120,941</b>	<b>7,033,616</b>	<b>7,017,733</b>
<b>Expenditures</b>				
1210	Administrators	-	-	-
	<b>Total Academic Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>
2110	Classified-Reg	10,937	46,666	600,826
2380	Classified-Overtime	63,093	2,764	-
	<b>Total Classified Salaries</b>	<b>74,031</b>	<b>49,430</b>	<b>600,826</b>
3303	OASDI- Stationary Engineers	-	-	-
3305	OASDI - Classified SEIU	4,328	2,700	17,100
3306	OASDI - Crafts	85	167	-
3322	Medicare - Administrators	-	-	-
3323	Medicare - Stationary Engineers	-	-	-
3324	Medicare - Classified Managers	-	-	-
3325	Medicare - Classified SEIU	1,012	632	2,250
3326	Medicare - Crafts	20	-	-
3402	Health Plan - Administrators	-	-	-
3403	Health Plan - Stationary Engineers	-	-	-
3405	Health Plan - Classified SEIU	7,633	5,810	33,548
3406	Health Plan - Crafts	82	175	-
3422	Dental - Administrators	-	-	-
3423	Dental - Stationary Engineers	-	-	-
3425	Dental - Classified SEIU	1,639	871	7,837
3426	Dental - Crafts	-	-	-

## Capital Outlay Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
3432	Life Insurance - Administrators	-	-	-
3433	Life Insurance - Stationary Enginee	-	-	-
3435	Life Insurance - Classified SEIU	95	55	489
3436	Life Insurance - Crafts	-	-	-
3502	SUI - Administrators	-	-	-
3503	SUI - Stationary Engineers	-	-	-
3505	SUI - Classified SEIU	36	19	169
3506	SUI - Crafts	1	-	-
3602	Workers Comp - Administrators	-	-	-
3603	Workers Comp - Stationary Engineers	-	-	-
3605	Workers Comp - Classified SEIU	1,139	732	1,098
3606	Workers Comp - Crafts	22	-	-
3652	OPEB	1,481	635	5,625
3705	SF Retirement - Classified SEIU	2,067	9,255	29,700
	<b>Total Benefits</b>	<b>19,639</b>	<b>21,051</b>	<b>97,815</b>
4103	Other Books	3,656	7,894	-
4301	Printing Supplies	1,700	2,509	-
4303	Other Supplies	57,066	11,297	-
4304	Durable Supplies	12,125	-	-
4305	Instructional Supplies	197,030	26,026	-
	<b>Total Supplies</b>	<b>271,578</b>	<b>47,726</b>	<b>-</b>
5190	Other Consulting	198,819	125,443	82,346
5610	Other Prop Leases	732,396	1,871,079	-
5633	Other Leases	-	-	295,753
5640	Maint & Repair - Non-Equipment	221,761	(455)	65,637
5650	Maint & Repair - Equipment	102,813	21,144	-
5656	Software License Fees	5,163	15,695	-
5722	Legal Services	470,787	-	100,000
5912	Fees for Services	103,454	3,735	15,000
	<b>Total Services</b>	<b>1,835,193</b>	<b>2,036,641</b>	<b>558,736</b>
6102	Site Improvements	9,475	-	-
6201	Planning Costs	171,960	193,942	5,547,000
6202	Construction in Progress	1,648,287	546,229	3,661,954

**Capital Outlay Fund Detail**  
**2018-19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
6203	Project Management	89,138	95,772	60,000
6204	Planning Hazard Materials	1,557	-	-
6210	Building Improvements	26,631	-	-
6302	Books	40,384	125,645	-
6304	Databases	-	118,455	-
6306	Periodicals	-	45,000	-
6411	Add-Furniture/Fixtures	-	-	-
6413	Add-Computer Equipment	268,642	19,893	-
6414	Add-Miscellaneous Equipment	220,442	165,849	-
6431	Repl-Furniture/Fixtures	-	-	-
6433	Repl-Computer Equipment	-	7,165	-
6434	Repl-Miscellaneous Equipment	13,541	31,525	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	12,611	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	26,493	-	-
6453	Add-Expendable Computer Equip	117,668	1,338	-
6454	Add-Expendable Misc Equipment	52,247	8,881	-
	<b>Total Equipment</b>	<b>2,699,076</b>	<b>1,359,694</b>	<b>9,268,954</b>
7350	Transfer out - Capital Projects	-	-	-
	<b>Total Equipment</b>	<b>2,699,076</b>	<b>1,359,694</b>	<b>9,268,954</b>
	<b>Total Expenditures</b>	<b>4,899,516</b>	<b>3,514,542</b>	<b>10,526,331</b>
	Total Surplus/(Deficit)	5,221,425	3,519,074	(3,508,598)

## 1995 Bond Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>662,571</b>	<b>609,743</b>	<b>559,836</b>
<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 Operating	52,828	49,907	100,000
Equipment	-	-	120,000
<b>Total Expenditures</b>	<b>52,828</b>	<b>49,907</b>	<b>220,000</b>
<b>Total Surplus/(Deficit)</b>	<b>(52,828)</b>	<b>(49,907)</b>	<b>(220,000)</b>
<b>Ending Reserve Balance</b>	<b>609,743</b>	<b>559,836</b>	<b>339,836</b>

1995 Bond Fund Detail  
2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
2110	Classified-Reg	-	-	-
	<b>Total Classified Salaries</b>	-	-	-
3305	OASDI - Classified SEIU	-	-	-
3325	Medicare - Classified SEIU	-	-	-
3405	Health Plan - Classified SEIU	-	-	-
3425	Dental - Classified SEIU	-	-	-
3435	Life Insurance - Classified SEIU	-	-	-
3505	SUI - Classified SEIU	-	-	-
3605	Workers Comp - Classified SEIU	-	-	-
3652	OPEB	-	-	-
3705	SF Retirement - Classified SEIU	-	-	-
	<b>Total Benefits</b>	-	-	-
5722	Legal Services	52,828	49,907	100,000
	<b>Total Services</b>	<b>52,828</b>	<b>49,907</b>	<b>100,000</b>
6101	Sites (Planning)	-	-	-
6201	Planning Costs	-	-	60,000
6203	Project Management	-	-	60,000
	<b>Total Equipment</b>	-	-	<b>120,000</b>
	<b>Total Expenditures</b>	<b>52,828</b>	<b>49,907</b>	<b>220,000</b>
	<b>Total Surplus/(Deficit)</b>	<b>(52,828)</b>	<b>(49,907)</b>	<b>(220,000)</b>



## 2001 Bond Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>		133,442	133,442
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	133,442	-	48,885
Transfers	-	-	-
<b>Total Revenues</b>	<b>133,442</b>	<b>-</b>	<b>48,885</b>
<b>Expenditures</b>			
Services & Other Operating	-	-	60,000
Equipment	-	-	60,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
<b>Total Surplus/(Deficit)</b>	<b>133,442</b>	<b>-</b>	<b>(71,115)</b>
<b>Ending Reserve Balance</b>	<b>133,442</b>	<b>133,442</b>	<b>62,327</b>

2001 Bond Fund Detail  
**2018-19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>8861</b>	Interest/Invest Inc	133,442	-	48,885
	<b>Total Local Revenues</b>	<b>133,442</b>	-	<b>48,885</b>
	<b>Total Revenues</b>	<b>133,442</b>	-	<b>48,885</b>
<b>Expenditures</b>				
<b>5190</b>	Other Consulting	-	-	60,000
	<b>Total Services</b>	-	-	<b>60,000</b>
<b>6203</b>	Project Management	-	-	60,000
	<b>Total Equipment</b>	-	-	<b>60,000</b>
	<b>Total Expenditures</b>	-	-	<b>120,000</b>
	<b>Total Surplus/(Deficit)</b>	133,442	-	(71,115)

## 2005 Bond Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>52,143,525</b>	<b>49,432,893</b>	<b>52,832,453</b>
<b>Revenues</b>			
Local Revenues	501,771	4,800,078	264,676
<b>Total Revenues</b>	<b>501,771</b>	<b>4,800,078</b>	<b>264,676</b>
<b>Expenditures</b>			
Classified Salaries	72,899	67,793	54,727
Benefits	25,927	22,571	38,832
Services & Other Operating	1,092,289	1,223,081	149,130
Equipment	2,021,289	87,073	25,061,000
<b>Total Expenditures</b>	<b>3,212,404</b>	<b>1,400,518</b>	<b>25,303,689</b>
<b>Total Surplus/(Deficit)</b>	<b>(2,710,632)</b>	<b>3,399,560</b>	<b>(25,039,013)</b>
<b>Ending Reserve Balance</b>	<b>49,432,893</b>	<b>52,832,453</b>	<b>27,793,440</b>

**2005 Bond Fund Detail  
2018-19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8950	F + A Recoveries		4,800,078	
8861	Interest/Invest Inc	501,771	-	264,676
	<b>Total Local Revenues</b>	<b>501,771</b>	<b>4,800,078</b>	<b>264,676</b>
	<b>Total Revenues</b>	<b>501,771</b>	<b>4,800,078</b>	<b>264,676</b>
<b>Expenditures</b>				
2110	Classified-Reg	72,537	67,413	54,727
2210	Instructional Aides-Reg	-	-	-
2380	Classified-OT	362	380	-
	<b>Total Classified Salaries</b>	<b>72,899</b>	<b>67,793</b>	<b>54,727</b>
3303	OASDI- Stationary Engineers	-	-	-
3305	OASDI - Classified SEIU	4,428	4,119	7,600
3323	Medicare - Stationary Engineers	-	-	-
3325	Medicare - Classified SEIU	1,036	963	1,000
3403	Health Plan - Stationary Engineers	-	-	-
3405	Health Plan - Classified SEIU	2,196	-	13,220
3409	Health Plan - Certificated	-	-	-
3425	Dental - Classified SEIU	1,674	1,742	3,483
3435	Life Insurance - Classified SEIU	101	47	216
3505	SUI - Classified SEIU	36	34	75
3603	Workers Comp - Stationary	-	-	-
3605	Workers Comp - Classified SEIU	1,143	1,063	488
3652	OPEB	1,607	1,356	250
3705	SF Retirement - Classified SEIU	13,706	13,247	12,500
	<b>Total Benefits</b>	<b>25,927</b>	<b>22,571</b>	<b>38,832</b>

**2005 Bond Fund Detail**  
**2018- 19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
5190	Other Consulting	169,064	23,352	149,130
5212	Travel - Local	-	-	-
5610	Other Property Leases	-	33,300	-
5640	Maint & Repair - Non-Equipment	20,635	893	-
5650	Maint & Repair - Equipment	-	-	-
5722	Legal Services	858,437	1,137,642	-
5912	Fees for Services	44,154	27,894	-
	<b>Total Services</b>	<b>1,092,289</b>	<b>1,223,081</b>	<b>149,130</b>
6102	Site Improvements	-	-	-
6201	Planning Costs	841,896	37,211	23,061,000
6202	Construction in Progress	940,868	21,799	-
6203	Project Management	175,887	24,613	2,000,000
6204	Hazardous Materials	-	-	-
6210	Management Hazard Materials	39,810	-	-
6307	Software	-	-	-
6411	Add-Furniture/Fixtures	-	-	-
6413	Add-Computer Equipment	-	-	-
6414	Add-Miscellaneous Equipment	-	-	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	-	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	84	-	-
6453	Add-Expendable Computer Equip	-	-	-
6454	Add-Expendable Misc Equipment	22,744	3,450	-
	<b>Total Equipment</b>	<b>2,021,289</b>	<b>87,073</b>	<b>25,061,000</b>
	<b>Total Expenditures</b>	<b>3,212,404</b>	<b>1,400,518</b>	<b>25,303,689</b>
	Total Surplus/(deficit)	(2,710,632)	3,399,560	(25,039,013)

## Self-Insurance Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>11,364,598</b>	<b>19,030,828</b>	<b>17,219,136</b>
<b>Revenues</b>			
Federal Revenue	-	-	-
State Revenues	-	-	-
Local Revenues	5,856,996	5,856,996	5,856,996
Transfers	8,075,116	-	-
<b>Total Revenues</b>	<b>13,932,112</b>	<b>5,856,996</b>	<b>5,856,996</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	73,583	78,487	86,368
Benefits	30,649	28,534	29,470
Supplies & Materials	58,054	7,700	50,000
Services & Other Operating	2,260,776	2,137,946	2,310,115
Equipment	3,748	5,173	2,500
Transfers	3,839,071	5,410,849	5,000,000
<b>Total Expenditures</b>	<b>6,265,882</b>	<b>7,668,689</b>	<b>7,478,453</b>
<b>Total Surplus/(Deficit)</b>	<b>7,666,230</b>	<b>(1,811,693)</b>	<b>(1,621,457)</b>
<b>Ending Reserve Balance</b>	<b>19,030,828</b>	<b>17,219,136</b>	<b>15,597,679</b>



## Self-Insurance Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8861	Interest/Invest Inc	442	442	442
8891	Other Local Revenues	5,856,554	5,856,554	5,856,554
	<b>Total Local Revenues</b>	<b>5,856,996</b>	<b>5,856,996</b>	<b>5,856,996</b>
8981	Transfer in - General Unrestricted	6,075,116	-	-
8996	Transfer in - Special Revenue	2,000,000	-	-
	<b>Total Transfers</b>	<b>8,075,116</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>13,932,112</b>	<b>5,856,996</b>	<b>5,856,996</b>
<b>Expenditures</b>				
2110	Classified-Reg	73,583	78,487	86,368
2380	Classified-Overtime	-	-	-
	<b>Total Classified Salaries</b>	<b>73,583</b>	<b>78,487</b>	<b>86,368</b>
3109	STRS - Certificated	-	-	-
3305	OASDI - Classified SEIU	4,462	4,641	4,866
3325	Medicare - Classified SEIU	1,043	1,085	1,138
3405	Health Plan - Classified SEIU	6,819	3,276	3,226
3425	Dental - Classified SEIU	1,742	1,769	1,742
3435	Life Insurance - Classified SEIU	105	110	109
3505	SUI - Classified SEIU	37	37	39
3605	Workers Comp - Classified SEIU	1,148	1,175	1,232
3652	OPEB	1,464	1,497	1,570
3705	SF Retirement - Classified SEIU	13,831	14,942	15,548
	<b>Total Benefits</b>	<b>30,649</b>	<b>28,534</b>	<b>29,470</b>

## Self-Insurance Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
4303	Other Supplies	58,054	7,700	50,000
	<b>Total Supplies</b>	<b>58,054</b>	<b>7,700</b>	<b>50,000</b>
5130	Dues and Memberships	1,340	1,385	1,300
5190	Other Consulting	4,800	31,406	23,000
5210	Travel - Non-Local	7,421	2,515	5,000
5410	Insurance	85,815	1,255,451	1,405,815
5450	Self-Insurance Claims	2,060,419	615,559	600,000
5912	Fees for Services	100,981	231,630	275,000
	<b>Total Services</b>	<b>2,260,776</b>	<b>2,137,946</b>	<b>2,310,115</b>
6411	Add-Furniture/Fixtures	3,748	5,173	2,500
	<b>Total Equipment</b>	<b>3,748</b>	<b>5,173</b>	<b>2,500</b>
7371	Transfer out - OPEB	3,839,071	5,410,849	5,000,000
	<b>Total transfers</b>	<b>3,839,071</b>	<b>5,410,849</b>	<b>5,000,000</b>
	<b>Total Expenditures</b>	<b>6,265,882</b>	<b>7,668,689</b>	<b>7,478,453</b>
	Total Surplus/(Deficit)	7,666,230	(1,811,693)	(1,621,457)

## Student Financial Aid Fund Summary 2018-19 Tentative Budget

Description	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
<b>Beginning Reserve Balance</b>	<b>2,566,208</b>	<b>1,968,822</b>	<b>1,924,844</b>
<b>Revenues</b>			
Federal Revenue	17,696,626	17,989,868	17,989,868
State Revenues	1,151,099	1,304,794	1,500,000
Local Revenues	89,086	36,004	36,004
Transfers	-	197,648	-
<b>Total Revenues</b>	<b>18,936,811</b>	<b>19,528,314</b>	<b>19,525,872</b>
<b>Expenditures</b>			
Academic Salaries	-	-	-
Classified Salaries	123,523	132,345	408,704
Benefits	47,084	49,983	110,846
Supplies & Materials	-	92	92
Transfers	19,363,591	19,389,872	19,389,872
<b>Total Expenditures</b>	<b>19,534,197</b>	<b>19,572,292</b>	<b>19,909,514</b>
<b>Total Surplus/(Deficit)</b>	<b>(597,386)</b>	<b>(43,978)</b>	<b>(383,641)</b>
<b>Ending Reserve Balance</b>	<b>1,968,822</b>	<b>1,924,844</b>	<b>1,541,202</b>

## Student Financial Aid Fund Detail 2018-19 Tentative Budget

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
8150	Student Financial Aid	18,200,767	18,200,767	18,200,767
8151	Perk-Repay to Fed	(528,166)	(233,704)	(233,704)
8199	Other Federal Revenues	24,025	22,805	22,805
	<b>Total Federal Revenues</b>	<b>17,696,626</b>	<b>17,989,868</b>	<b>17,989,868</b>
8695	State Financial Aid	1,151,099	1,304,794	1,500,000
	<b>Total State Revenues</b>	<b>1,151,099</b>	<b>1,304,794</b>	<b>1,500,000</b>
8861	Interest/Invest Inc	(1,098)	(2,462)	(2,462)
8862	Interest on Student Loans	78,675	38,378	38,378
8898	Perk-OE-Misc.	9,323	(798)	(798)
8899	Perk-OE-Late charges-7/87	2,185	886	886
	<b>Total Local Revenues</b>	<b>89,086</b>	<b>36,004</b>	<b>36,004</b>
8982	Transfer in - General Restricted	-	197,648	-
	<b>Total Transfers</b>	<b>-</b>	<b>197,648</b>	<b>-</b>
	<b>Total Revenues</b>	<b>18,936,811</b>	<b>19,528,314</b>	<b>19,525,872</b>
<b>Expenditures</b>				
2110	Classified-Reg	123,523	132,345	408,704
	<b>Total Classified Salaries</b>	<b>123,523</b>	<b>132,345</b>	<b>408,704</b>
3305	OASDI - Classified SEIU	7,557	8,129	19,487
3325	Medicare - Classified SEIU	1,767	1,901	3,391
3405	Health Plan - Classified SEIU	8,269	8,272	26,261
3425	Dental - Classified SEIU	1,742	1,742	6,966
3435	Life Insurance - Classified SEIU	105	47	434
3505	SUI - Classified SEIU	61	66	178
3605	Workers Comp - Classified SEIU	1,925	2,076	2,780
3652	OPEB	2,455	2,647	6,359
3705	SF Retirement - Classified SEIU	23,202	25,103	44,989
	<b>Total Benefits</b>	<b>47,084</b>	<b>49,983</b>	<b>110,846</b>

**Student Financial Aid Fund Detail  
2018-19 Tentative Budget**

Acct	Account Title	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Tentative Budget
4303	Other Supplies	-	92	92
	<b>Total Supplies</b>	<b>-</b>	<b>92</b>	<b>92</b>
7501	Payments to Students	19,308,328	19,392,980	19,392,980
7511	Perk-Other Coll. Exp	2,364	2,672	2,672
7530	Perk-COLP-MS Current	-	-	-
7540	Perk-COLP-Law Enforce	-	164	164
7542	Perk-COLP-Nurse/Med	3,990	7,240	7,240
7544	Perk-COLP-Death	12,350	4,091	4,091
7545	Perk-COLP-Disability	1,539	-	-
7561	Perk-Assign to Fed	65,863	11,758	11,758
7564	Perk-FISAP-ACA	(30,844)	(29,033)	(29,033)
	<b>Total Transfers</b>	<b>19,363,591</b>	<b>19,389,872</b>	<b>19,389,872</b>
	<b>Total Expenditures</b>	<b>19,534,197</b>	<b>19,572,292</b>	<b>19,909,514</b>
	Total Surplus/(Deficit)	(597,386)	(43,978)	(383,641)

City College of San Francisco

Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History  
2018-18 Tentative Budget

Description	2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1120 Faculty-Sch1	52,259,370	50,257,698	46,608,384	44,772,744	43,066,948	42,745,594	45,770,390	39,330,097	45,502,774	39,808,544	49,612,281	41,156,519
1129 Faculty-Long Term Substitutes	790,418	94,400	90,418	16,984	-	-	123,734	19,054	164,978	35,632	270,488	40,704
1188 IS-Faculty Recovery	-	-	-	-	-	-	-	-	-	-	-	-
1210 Administrators	5,039,696	5,216,114	4,706,104	4,393,001	6,172,905	5,739,949	6,547,723	6,467,833	7,757,501	6,644,005	8,571,148	7,291,955
1220 Nonteaching-Sch1	1,228,905	2,119,817	1,956,540	1,631,432	1,280,887	1,273,655	1,533,735	1,391,200	1,955,209	1,663,635	2,402,331	1,947,503
1230 Librarians-Sch1	1,899,337	1,811,903	1,568,205	1,646,907	1,841,824	1,722,025	1,971,298	1,647,723	2,366,012	1,837,810	1,999,045	1,883,669
1240 Counselors-Sch1	5,892,728	6,456,840	6,046,577	5,711,785	5,623,934	4,890,099	5,319,640	4,751,907	4,580,494	4,296,836	6,137,744	4,231,915
1250 Student Health Personnel	-	76,174	-	56,157	-	-	-	-	-	21,226	-	391,041
1280 Supervisors	1,243,988	1,109,531	1,214,408	1,062,210	1,409,529	1,067,003	1,003,434	887,309	987,100	741,799	894,870	684,626
1320 Faculty-LOA Hourly	-	-	-	-	-	-	-	-	-	-	4,679	-
1321 Faculty-Release Hourly	-	-	-	-	-	1,750	-	-	-	-	-	-
1322 Faculty-Regular Hours	1,976,176	2,347,158	2,392,625	2,045,914	2,502,213	2,128,990	2,210,281	2,514,785	192,180	246,287	215,413	316,942
1323 Faculty-Reg Hrs PBL	15,019,849	17,441,133	17,571,361	15,069,310	18,257,051	15,661,500	19,754,092	17,578,038	17,943,758	18,592,016	14,632,606	20,164,367
1324 Faculty-Summer/Int Hourly	4,005,791	1,084,398	2,706,706	1,895,462	2,701,282	2,291,789	2,062,253	2,210,005	3,108,280	2,368,747	88,072	1,877,006
1325 Faculty-Subs	1,265,763	609,657	565,763	591,691	339,126	689,282	502,500	581,833	503,128	721,286	502,500	764,428
1329 Faculty-Sabbatical Hourly	-	40,948	-	40,948	-	-	10,940	10,940	85,144	41,467	-	43,724
1333 Faculty-Reg Hrs Ovrld By Load	2,383,398	2,865,483	1,923,836	3,451,167	1,383,478	2,865,401	1,052,642	2,594,080	1,769,513	4,344,504	1,052,664	3,566,171
1412 Supervisors-Hourly	44,953	60,203	44,953	53,135	44,982	16,186	37,456	11,040	-	-	-	-
1422 Nonteaching-Hourly	1,764,710	2,169,504	2,219,111	1,640,046	2,143,760	1,552,985	1,646,023	1,589,476	2,794,234	3,265,466	2,084,346	3,375,053
1423 Part-time Office Hours	409,340	442,209	432,151	427,131	432,139	386,454	434,300	398,777	431,705	409,771	431,705	378,752
1424 Nonteaching-Sum/Int	15,432	45,056	8,490	9,057	8,686	1,289	9,067	1,289	-	17,075	-	8,968
1432 Librarians-Hourly	56,574	10,615	10,615	15,293	10,615	40,715	10,668	119,014	-	471	-	-
1434 Librarians-Sum/Int	-	-	-	20,006	-	16,912	-	-	-	-	-	-
1442 Counselors-Hourly	705,206	482,929	511,619	262,757	(72)	40,640	76,608	116,816	-	178,342	-	63,170
1444 Counselors-Sum/Int	159,685	126,244	159,834	35,134	160,867	7,381	161,672	7,403	-	47,127	-	1,729
1452 Student Health Persn-Hourly	-	-	-	-	-	(768)	-	-	-	-	-	713
1484 Supervisors-Stipends	491,300	621,272	531,983	641,497	532,836	491,142	532,101	501,290	499,878	633,329	497,848	547,902
1990 Grievance-Acad Settle	-	4,377	-	-	-	13,813	-	-	-	-	-	-
1992 AFT-contract retros	-	96,477	-	26	-	108,842	-	-	-	-	-	-
<b>TOTAL ACADEMIC SALARIES</b>	<b>96,652,621</b>	<b>95,549,190</b>	<b>91,269,683</b>	<b>85,489,793</b>	<b>87,912,992</b>	<b>83,752,629</b>	<b>90,770,556</b>	<b>82,729,910</b>	<b>90,641,888</b>	<b>85,920,055</b>	<b>89,393,061</b>	<b>88,736,854</b>
2000 Budget-Classified Salaries	-	-	(36,201)	8,529	-	-	-	-	-	-	-	-
2110 Classified-Reg	29,794,763	32,192,649	30,107,469	29,647,143	31,211,250	30,017,834	32,435,077	30,376,820	33,327,124	33,349,189	38,465,390	34,016,260
2113 Classified-Perm Non-Sched Extra Hrs	-	-	-	-	-	-	-	-	-	-	-	-
2115 Governing Board	42,000	41,439	42,000	38,823	801	801	48,000	23,201	48,000	42,804	48,000	38,549
2210 Instructional Aides-Reg	2,705,134	2,450,540	2,303,158	2,177,496	2,122,861	2,095,824	1,980,673	2,046,814	2,020,732	2,214,494	2,176,445	2,200,189
2330 Classified-NI Temp	1,314,740	1,288,878	1,141,856	1,122,992	1,440,286	1,173,037	1,659,081	1,509,448	2,048,401	1,927,061	1,923,075	1,662,192
2334 Classified-Sum/Int	254,620	35,885	80,871	45,261	23,021	221,259	7,962	31,986	7,965	818	-	42,487
2370 Classified-NI Coll Aide	1,615,150	1,381,763	1,489,150	1,166,723	1,460,037	1,256,581	1,549,800	1,343,263	1,574,131	1,263,851	1,685,378	1,207,443
2374 Clasified-Summer Lab Aide	-	74,032	30,345	69,237	4,113	78,987	18,325	104,439	51,034	104,524	4,780	115,223
2375 Classified-NI Coll Aide WK Stdy	-	5,499	-	7,758	-	4,702	-	362	-	1,791	-	-
2380 Classified-Overtime	-	175,264	180,008	382,362	134,809	554,386	60,053	579,655	62,551	646,958	2,595	616,218
2386 Classified-Lead Pay	-	-	-	-	-	-	-	-	-	-	-	-
2390 Classified NI Cafeteria	-	-	-	-	-	-	-	-	-	24,280	-	-
2410 Instructional Aides-Non Reg Temp	479,976	413,718	446,117	395,057	372,535	438,960	438,362	389,494	473,776	475,006	498,030	496,746
2888 P-Share Time	-	131,918	-	31,550	-	14,560	-	6,442	-	9,117	-	6,142
2988 Classified Salary Recovery	-	-	-	-	-	(3,977)	-	-	-	-	-	-
2999 Classified-Suspense	-	(83,300)	-	(160)	-	(383)	-	-	-	-	-	-
<b>TOTAL CLASSIFIED SALARIES</b>	<b>36,206,383</b>	<b>38,108,283</b>	<b>35,784,773</b>	<b>35,092,771</b>	<b>36,769,713</b>	<b>35,852,572</b>	<b>38,197,334</b>	<b>36,411,923</b>	<b>39,613,715</b>	<b>40,059,894</b>	<b>44,803,694</b>	<b>40,401,448</b>



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Description	2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3101 STRS	7,449,085	4,519,133	-	820	-	863	-	800	-	957	-	1,028
3102 STRS - Administrators	-	145,247	391,714	297,464	382,543	286,989	487,040	391,336	645,212	553,730	823,401	658,016
3109 STRS - Certificated	-	2,509,342	6,668,171	6,089,741	6,273,984	5,826,169	6,475,158	6,012,041	7,582,382	7,546,828	9,417,229	8,462,765
3201 PERS	611,863	234,160	-	-	-	-	-	-	-	-	-	-
3205 PERS - Classified SEIU	-	147,399	453,713	375,005	426,654	435,917	497,576	439,185	475,866	460,173	670,665	579,770
3301 OASDI	2,721,219	1,276,120	-	-	-	-	296,830	-	296,830	-	-	-
3302 OASDI - Administrators	-	3,532	9,945	24,427	63,110	87,733	-	81,516	-	64,318	-	96,739
3303 OASDI - Stationary Engineers	-	38,531	-	78,153	68,980	84,328	69,260	82,801	69,513	94,923	72,760	78,818
3304 OASDI - Classified Managers	-	12,438	-	20,150	25,750	25,429	20,753	27,503	23,020	21,655	16,650	12,484
3305 OASDI - Classified SEIU	-	810,860	1,900,009	1,711,520	1,976,482	1,736,331	2,219,691	1,777,293	1,978,488	1,982,403	2,468,717	1,964,707
3306 OASDI - Crafts	-	31,867	-	65,573	65,547	77,259	79,265	75,881	80,378	84,492	89,295	88,211
3307 OASDI - Governing Board	-	1,171	2,559	2,633	2,582	155	2,582	1,396	2,582	2,440	2,381	2,243
3308 OASDI - CalWorks	-	(37)	-	-	-	-	-	-	-	-	-	-
3309 OASDI - Certificated	-	62,999	491,986	141,225	130,135	137,152	68,528	134,092	64,896	154,902	61,920	162,342
3321 Medicare	1,916,419	1,073,451	-	(230)	-	(32)	151,605	-	151,605	-	-	-
3322 Medicare - Administrators	-	23,030	58,659	55,705	70,744	73,207	88,362	82,421	104,166	90,207	115,906	99,677
3323 Medicare - Stationary Engineers	-	9,011	-	18,278	15,144	19,722	14,716	19,588	14,775	22,501	14,547	18,890
3324 Medicare - Classified Managers	-	2,909	-	7,298	4,426	6,517	4,056	7,121	5,384	5,654	1,500	3,447
3325 Medicare - Classified SEIU	-	197,640	471,627	423,253	446,760	431,849	494,435	440,519	501,887	490,329	543,501	489,991
3326 Medicare - Crafts	-	7,453	-	15,336	15,329	18,069	18,538	17,747	17,950	19,760	20,036	20,630
3327 Medicare - Governing Board	-	274	599	616	604	36	604	327	604	571	557	525
3329 Medicare - Certificated	-	447,159	1,290,997	1,075,650	1,134,759	1,048,989	1,040,936	1,041,682	1,032,644	1,090,032	1,072,847	1,094,725
3401 Health Plan	13,252,193	8,187,171	-	908,888	-	694,089	982,530	390,451	982,530	-	-	-
3402 Health Plan - Administrators	-	122,411	301,818	289,616	298,077	341,418	373,511	355,457	467,931	385,899	496,236	445,094
3403 Health Plan - Stationary Engineers	-	76,880	141,185	136,027	145,736	146,754	245,598	130,300	122,799	135,659	123,118	100,125
3404 Health Plan - Classified Managers	-	11,447	38,766	21,252	37,580	37,443	22,340	28,482	16,001	24,707	24,291	11,663
3405 Health Plan - Classified SEIU	-	1,840,215	4,515,197	3,824,514	4,937,384	4,222,268	4,147,891	3,582,475	4,148,979	4,088,933	5,168,995	4,309,716
3406 Health Plan - Crafts	-	79,846	121,136	134,088	138,693	153,939	253,602	112,639	126,801	144,196	164,254	148,488
3407 Health Plan - Governing Board	-	24,040	51,612	29,948	-	21,318	48,833	48,586	34,812	67,745	46,376	59,406
3409 Health Plan - Certificated	-	3,554,532	8,063,525	8,046,774	7,541,599	7,862,629	7,997,846	7,985,594	8,490,545	8,268,867	10,035,665	7,704,618
3414 LiA Contributions	-	-	-	-	-	-	-	-	-	-	-	-
3416 Dental Plan	2,842,604	1,708,054	-	247,990	-	156,358	-	106,330	-	-	-	-
3420 NIDHNR-Dental	-	-	-	-	-	-	192,496	-	-	-	-	-
3422 Dental - Administrators	-	21,975	53,692	52,735	67,484	58,617	82,577	61,305	88,319	69,088	96,518	73,650
3423 Dental - Stationary Engineers	-	10,836	27,345	26,633	26,123	28,153	26,123	23,944	26,123	26,622	26,123	21,189
3424 Dental - Classified Managers	-	2,304	5,982	4,684	6,966	6,534	3,483	5,370	5,225	4,644	5,225	2,757
3425 Dental - Classified SEIU	-	350,117	903,920	832,137	911,890	889,016	1,031,257	752,102	828,245	867,246	1,039,864	841,073
3426 Dental - Crafts	-	10,843	25,636	24,924	24,381	28,010	27,864	21,189	27,864	26,652	29,606	25,398
3427 Dental - Governing Board	-	4,804	11,963	10,539	10,449	12,626	8,708	6,676	5,225	11,901	8,708	12,481
3429 Dental - Certificated	-	692,775	1,750,528	1,544,996	1,629,277	1,517,369	1,547,909	1,433,985	1,495,382	1,545,981	1,470,617	1,370,796
3431 Life Insurance	215,189	84,240	-	1,003	-	-	13,639	-	13,639	-	-	-
3432 Life Insurance - Administrators	-	1,441	3,501	3,212	4,185	3,277	5,337	3,786	5,594	4,119	6,127	4,205
3433 Life Insurance - Stationary Engineer	-	666	1,620	1,646	1,620	1,452	1,620	1,609	1,620	1,501	1,629	1,211
3434 Life Insurance - Classified Manager	-	151	378	304	432	347	216	355	324	256	326	161
3435 Life Insurance - Classified SEIU	-	22,940	56,798	54,216	56,443	46,764	64,061	49,493	63,874	49,132	65,171	46,693
3436 Life Insurance - Crafts	-	657	1,512	1,568	1,512	1,413	1,728	1,332	1,728	1,545	1,845	1,413
3437 Life Insurance - Governing Board	-	180	432	354	324	58	540	182	540	507	543	406
3439 Life Insurance - Certificated	-	31,944	84,367	69,674	126,179	62,135	116,555	55,804	109,941	57,875	108,656	51,221
3446 Prescription	137,070	68,250	-	-	-	-	-	-	-	-	-	-
3452 Prescription - Administrators	-	1,151	2,904	2,646	3,611	1,357	-	-	-	-	-	-
3453 Prescription - Stationary Engineers	-	581	1,313	1,191	1,212	648	-	-	-	-	-	-



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Description	2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3454 Prescription - Classified Managers	-	157	354	283	303	118	-	-	-	-	-	-
3455 Prescription - Classified SEIU	-	21,294	49,928	46,441	49,796	24,909	-	-	-	-	-	-
3456 Prescription - Crafts	-	720	1,515	1,528	1,414	800	-	-	-	-	-	-
3457 Prescription - Governing Board	-	185	404	223	202	17	-	-	-	-	-	-
3459 Prescription - Certificated	-	27,510	65,815	62,323	57,870	33,527	-	(17)	-	-	-	-
3461 Post Retirement	7,100,000	6,743,730	7,500,000	6,911,795	7,741,178	7,570,903	7,741,178	6,873,767	7,541,180	7,583,551	7,741,180	7,939,682
3501 State Unemployment Insurance	1,262,147	1,490,227	-	126,363	220,000	136,210	354,343	-	50,553	-	-	-
3502 SUI - Administrators	-	28,910	52,228	48,790	15,475	2,867	3,263	3,003	3,707	3,187	4,036	3,510
3503 SUI - Stationary Engineers	-	8,678	-	13,839	2,538	706	568	699	570	761	603	662
3504 SUI - Classified Managers	-	3,149	-	4,564	2,168	235	160	249	186	185	113	124
3505 SUI - Classified SEIU	-	217,162	486,100	316,353	150,345	15,315	20,402	15,707	20,988	16,304	22,378	17,629
3506 SUI - Crafts	-	8,062	-	11,700	529	625	639	614	660	688	731	731
3509 SUI - Certificated	-	546,781	1,215,999	890,585	179,172	39,069	137,936	38,224	75,669	40,486	123,753	39,467
3601 Workers Compensation	1,530,427	794,915	-	-	-	-	131,459	-	-	-	-	-
3602 Workers Comp - Administrators	-	17,790	53,178	58,649	70,691	83,156	94,363	94,614	105,125	99,914	115,834	110,096
3603 Workers Comp - Stationary Engineers	-	5,537	-	19,380	15,803	22,153	15,042	21,928	15,106	23,884	14,264	20,709
3604 Workers Comp - Classified Managers	-	2,018	-	6,111	4,198	7,369	4,094	7,827	5,829	5,793	732	3,888
3605 Workers Comp - Classified SEIU	-	139,158	421,960	437,366	443,429	484,437	485,642	492,709	490,054	511,418	533,746	554,154
3606 Workers Comp - Crafts	-	5,158	-	16,224	16,598	19,601	20,072	19,269	18,841	21,570	21,099	22,933
3607 Workers Comp - Governing Board	-	181	462	564	654	13	654	364	654	672	603	606
3609 Workers Comp - Certificated	-	336,429	1,144,411	1,087,696	1,280,627	1,221,818	1,110,524	1,198,296	1,105,979	1,271,205	1,131,541	1,253,002
3652 OPEB	-	-	-	-	-	52,251	104,765	89,976	93,048	224,787	2,326,882	2,015,647
3701 SF Retirement	6,357,659	3,609,068	-	283	-	-	949,855	-	-	-	-	-
3702 SF Retirement - Administrators	-	-	-	57,084	-	305,708	-	354,134	-	223,700	-	330,839
3703 SF Retirement - Stationary Engineer	-	94,101	-	202,802	220,472	248,715	230,755	272,313	195,447	218,471	188,273	197,181
3704 SF Retirement - Classified Managers	-	36,883	-	66,142	62,181	95,365	38,243	97,907	47,773	70,146	18,750	45,610
3705 SF Retirement - Classified SEIU	-	2,368,977	5,997,999	5,119,152	6,040,267	6,060,211	7,377,245	6,776,175	5,985,671	5,877,111	6,713,447	6,383,505
3706 SF Retirement - Crafts	-	93,978	-	202,612	225,395	255,314	276,984	267,367	226,468	257,697	263,576	266,364
3709 SF Retirement - Certificated	-	103,886	165,494	159,374	245,805	136,293	197,559	160,033	179,406	128,303	186,011	119,999
3710 SF Retirement - Students	-	-	-	-	-	256	-	2,615	-	3,713	-	2,065
3901 Other Benefits	-	12,213	-	13,534	10,000	3,480	-	-	-	-	-	-
3909 Other Benefits - Certificated	-	-	-	-	-	4,052	-	(1,052)	-	9,138	-	-
3913 SUSP-Other Benefits	-	-	-	252,221	-	-	-	-	-	220	-	(220)
3988 Benefits Expense Recovery	-	(31,193)	-	(38,214)	-	-	-	-	-	-	-	-
3991 Other Benefits-Transportation	-	8,322	-	7,431	-	(3,142)	-	26,799	-	19,121	-	-
3992 Other Benefits-Health Benefits	(3,510,990)	16,120	(1,171,294)	800	-	-	-	-	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>41,884,885</b>	<b>45,174,246</b>	<b>43,889,661</b>	<b>42,778,171</b>	<b>44,131,755</b>	<b>43,413,022</b>	<b>48,521,945</b>	<b>42,604,213</b>	<b>46,275,134</b>	<b>45,080,971</b>	<b>53,719,352</b>	<b>48,394,956</b>
4000 Budget-Supplies/Materials	1,887,256	-	55,549	-	(65,754)	-	19,076	-	14,053	-	49,875	186
4102 Textbooks	-	2,341	2,500	-	2,535	1,864	3,712	587	21,915	3,153	10,480	7,933
4103 Other Books	3,000	9,980	11,400	8,146	11,109	10,162	12,753	4,420	14,619	5,286	6,566	3,249
4301 Printing Supplies	17,000	137,234	141,241	143,299	115,376	53,451	112,908	215,836	148,708	103,756	117,800	84,303
4302 Computer Supplies	-	18,652	24,000	13,447	22,073	19,291	52,461	41,084	29,874	12,403	43,443	22,628
4303 Other Supplies	47,973	830,925	878,641	764,957	1,259,493	1,059,453	1,362,268	1,019,447	1,038,875	1,082,004	1,562,425	1,091,934
4304 Durable Supplies	-	4,958	5,000	841	5,000	-	5,395	4,042	8,307	4,287	3,923	590
4305 Instructional Supplies	-	20,415	242,199	196,845	239,884	208,617	272,051	228,423	153,182	142,607	230,969	164,271
4306 Food Supplies	-	-	-	-	-	-	-	-	1,483	1,345	258	218
4402 Uniforms	15,000	25,052	25,200	27,252	24,351	26,945	25,518	17,710	43,438	40,798	56,798	27,346



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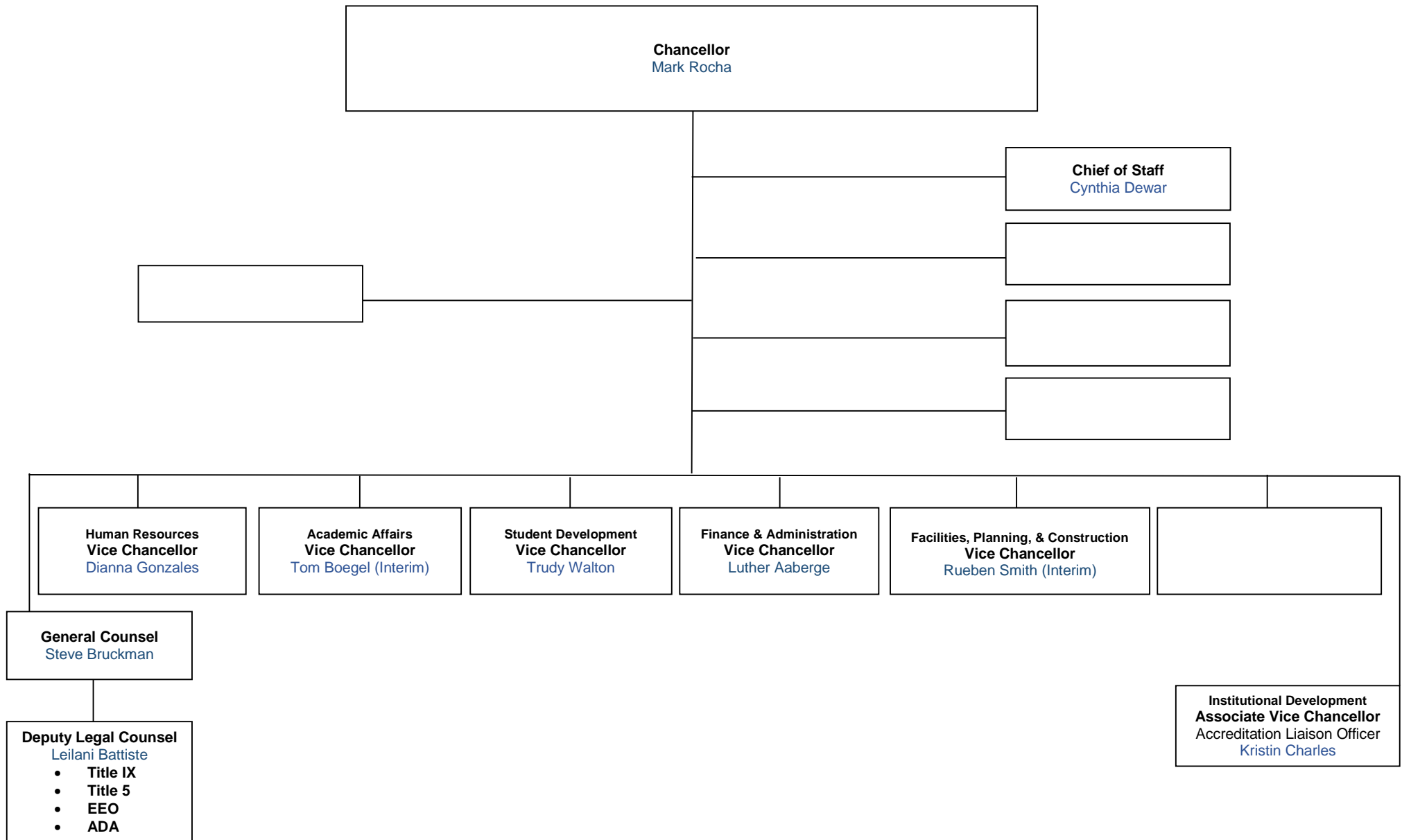
Description	2011-12		2012-13		2013-14		2014-15		2015-16		2016-17	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
4405 Paper/Plastic Supplies	-	3,005	3,000	-	1,151	-	3,636	221	1,300	239	1,156	106
4410 Miscellaneous	-	(18)	-	-	-	-	-	-	-	-	-	-
4888 SUPPLIES EXPENSE RECOVERY	-	(462)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>	<b>1,970,229</b>	<b>1,052,081</b>	<b>1,388,730</b>	<b>1,154,787</b>	<b>1,615,216</b>	<b>1,379,783</b>	<b>1,869,778</b>	<b>1,531,770</b>	<b>1,475,754</b>	<b>1,395,878</b>	<b>2,083,693</b>	<b>1,402,764</b>
5000 Budget-Other Operating Expenses	247,011	-	51,801	507	(95,090)	12	4,909	-	(32,069)	-	-	300
5101 Instructional Service Agreements	125,000	393,025	125,000	-	-	-	-	-	-	93,025	-	-
5110 Guest Lecturer	-	862	1,000	2,150	16,150	12,350	42,829	23,752	49,900	29,398	21,978	22,192
5120 Computer Consulting	-	-	-	299	-	1,879	-	-	-	4,100	-	2,936
5130 Dues and Memberships	111,716	216,203	187,376	166,538	280,294	229,852	266,356	236,881	284,412	252,666	186,542	202,865
5131 Participants Cost	-	-	-	-	-	-	-	-	-	-	2,415	2,415
5190 Other Consulting	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	4,820,018	4,358,803
5191 Misc Personal Services	119,849	-	-	-	70,274	13,615	15,266	-	300	150	300	5,250
5192 Stipends	-	14,400	14,400	10,800	14,400	-	14,400	-	14,400	-	14,400	-
5193 Honorarium	-	-	-	2,400	-	-	400	400	-	-	-	-
5202 Conference and Food Services	-	729	-	6,822	43,219	40,130	96,255	82,272	105,587	48,875	118,722	104,666
5210 Travel - Non-Local	5,100	32,347	16,500	41,099	64,873	63,386	191,878	163,511	231,706	136,416	340,066	214,305
5212 Travel - Local	15,911	47,149	15,000	2,369	41,560	35,428	41,215	34,278	93,005	52,728	118,370	59,011
5254 Election	-	121,414	-	50,561	56	-	370,261	382,987	350,000	225,620	440,780	440,543
5350 Postage	273,620	98,319	100,000	11,106	180,892	170,631	222,503	202,778	236,091	242,462	266,056	258,189
5410 Insurance	1,192,293	1,308,280	1,00,000	1,17,149	1,236,086	1,211,922	1,161,686	1,142,486	1,352,120	1,323,293	757,667	572,849
5450 Self-Insurance Claims	-	31,235	32,000	-	-	-	-	-	-	-	-	822
5510 Water/Sewage	530,000	363,934	550,000	44,194	550,000	537,339	551,200	541,732	684,000	671,321	620,000	549,461
5520 Gas/Electricity	1,874,978	983,043	1,26,122	1,28,475	1,526,122	1,467,811	1,594,750	1,485,628	1,700,000	1,563,192	1,526,122	1,794,390
5530 Telephone	-	207,843	175,000	15,236	179,162	156,778	161,353	152,452	187,347	181,256	176,126	171,066
5540 Other utilities	384,045	372	-	-	-	-	-	-	-	-	-	-
5560 Housekeeping	450,000	450,925	530,000	43,951	612,594	543,596	572,337	424,253	527,087	426,874	523,525	414,948
5610 Other Property Leases	680,103	713,383	716,000	71,904	632,407	624,463	668,683	668,214	660,950	656,700	587,019	595,953
5620 Property Leases - SFUSD	600,000	803,200	243,575	29,855	149,575	299,554	156,238	182,307	155,600	25,579	149,557	299,556
5631 Vehicle Leases	1,070	32,344	8,500	1,927	15,133	27,047	13,128	10,328	35,000	26,047	31,892	19,719
5632 Copier Leases	238,875	269,917	340,000	21,656	249,700	168,317	296,245	212,189	303,446	196,703	307,958	202,949
5633 Other Leases	145,844	148,644	153,000	14,441	163,913	166,833	348,688	168,762	266,414	214,632	165,815	210,784
5640 Maint & Repair - Non-Equipment	956,100	766,717	815,000	81,630	1,364,329	1,190,815	1,895,698	1,409,311	1,399,965	1,337,125	1,849,961	1,123,114
5650 Maint & Repair - Equipment	327,346	615,285	635,000	50,449	885,665	746,984	966,486	673,203	798,701	559,627	728,060	538,849
5655 Maint & Repair - Vehicles	65,000	68,360	65,000	1,759	64,996	3,290	36,728	9,123	28,200	9,729	27,000	5,312
5656 Software License Fees	133,636	660,541	661,705	67,246	1,032,534	858,738	1,268,789	1,246,824	1,484,103	1,391,065	1,229,982	1,325,564
5657 Maint - Hazardous Materials	63,296	134,792	65,000	5,681	183,082	106,216	177,516	97,890	185,000	104,919	140,000	119,718
5658 Maint - Other	-	4,336	-	2,750	4,100	4,116	8,200	4,010	8,200	3,601	6,200	8,227
5720 Litigation	175,000	70,896	100,000	15,304	73,355	55,872	97,536	147,194	96,726	50,355	85,500	52,598
5721 Judgments/Claims/Settlements	-	-	100,000	1,262	3,635	1,118	567,007	566,532	200,000	15,400	497,969	49,010
5722 Legal Services	-	329,820	400,000	33,175	724,687	713,289	697,676	513,419	681,500	634,263	755,197	484,124
5723 Alternative Dispute Resolution	-	-	-	270	-	-	-	-	-	-	-	-
5724 Investigations	-	-	-	47,250	952	-	7,500	3,750	7,500	2,500	12,720	8,750
5801 Broadcasting	-	48,639	48,680	51,124	86,014	79,436	65,822	45,329	65,845	76,142	65,415	42,155
5802 Print Advertising	100	33,375	34,000	31,365	7,798	7,909	8,994	3,626	14,727	1,887	13,064	4,406
5803 Other Advertising	-	160	-	12,867	750	439	1,400	550	1,280	280	2,455	2,366
5804 Community Outreach	-	1,751	1,800	-	54	54	-	1,304	50	50	64	64
5805 Student Outreach	-	150	-	-	1,077,237	1,016,966	758,467	720,679	473,396	852,395	739,260	589,206
5888 SERVICES EXPENSE RECOVERY	-	(60,260)	-	(16,493)	-	(1,502)	-	-	-	-	-	-
5901 Interest expense	400,000	114,936	-	314,623	211,188	29,403	-	-	-	-	-	-



City College of San Francisco												
Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History												
2018-18 Tentative Budget												
	2015-12		2013-13		2013-14		2014-15		2015-16		2016-17	
Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual

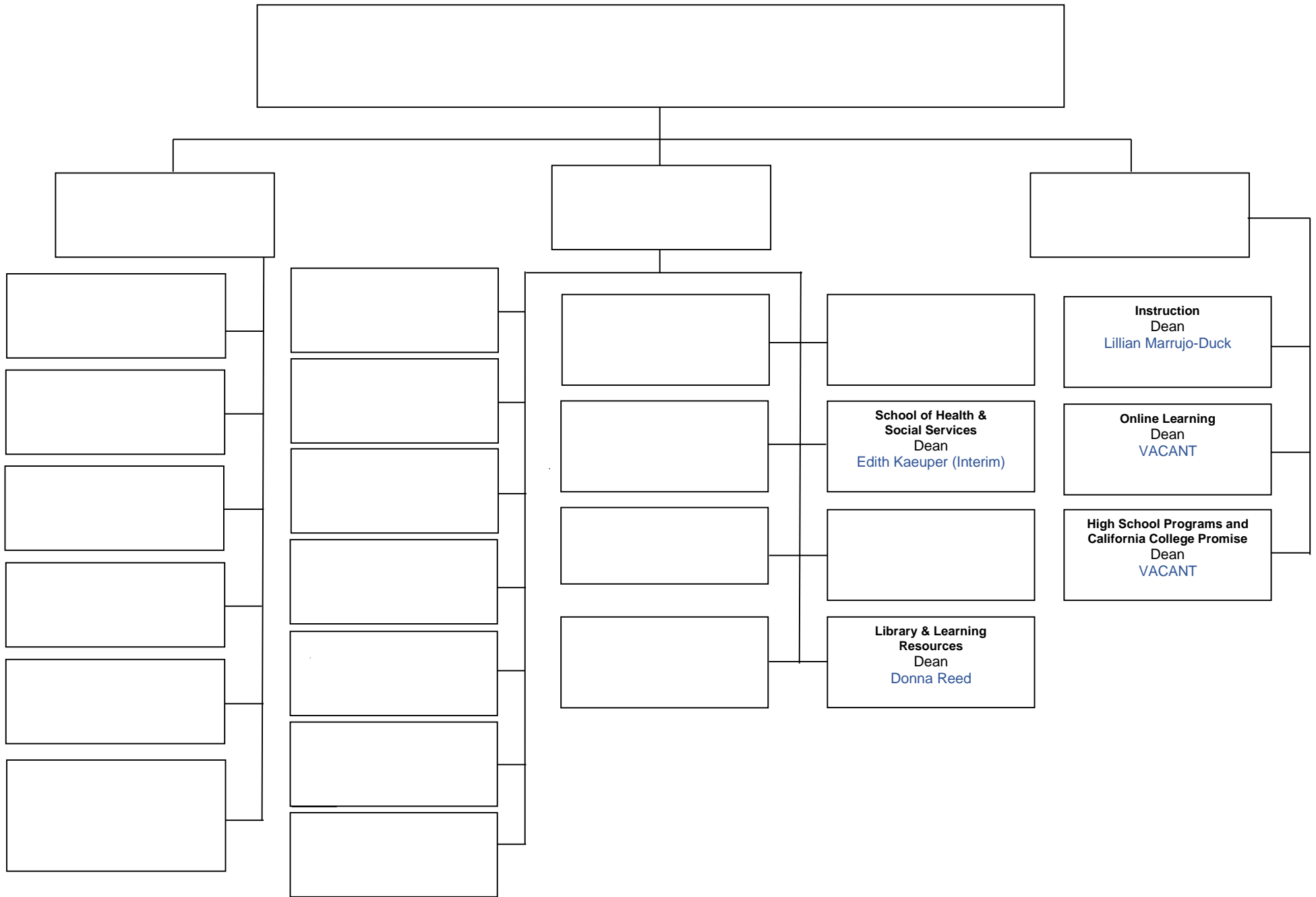
5902 Testing Services	-	-	-	-	-	4,453	1,154	80	1,200	-	6,200	1,020
5903 City Services	-	19,122	21,000	22,256	23,714	24,463	20,714	18,509	24,000	19,025	23,714	23,145
5904 Meals for Governing Board	2,500	2,188	2,000	4,952	2,066	3,354	4,000	4,943	6,090	8,255	4,000	10,703
5906 Credit Card Fees	170,000	347,976	328,000	441,404	479,250	410,964	293,904	320,248	321,173	303,320	309,074	283,845
5907 Over/Short	-	(275)	-	(1,080)	-	(49)	-	(0)	-	167	-	208
5908 Bank Service Fees	38,742	102,091	92,000	80,371	72,000	88,511	66,364	93,236	93,450	88,874	134,764	97,620
5909 Receivable Write-Off	300,000	400,000	300,000	876,000	808,641	-	-	-	450,000	247,857	237,791	1,794,365
5910 Other Expenses	100	52,282	100	67,263	93,413	76,725	113,905	103,506	132,522	104,277	123,613	413,524
5911 Tuition Reimbursement	20,000	42,327	40,000	34,634	53,999	42,915	60,063	38,132	51,165	36,029	63,991	35,400
5912 Fees for Services	100,500	238,662	126,000	90,805	41,869	52,909	213,196	185,622	214,528	172,659	193,562	180,973
5913 Banquet and Other Food Expenses	-	1,034	-	1,441	3,869	441	11,143	9,024	33,565	27,332	15,008	7,523
5914 Governmental Fees, Taxes & Licenses	-	26,696	14,000	12,804	21,665	21,045	40,039	25,590	33,208	21,294	331,300	178,214
<b>TOTAL SERVICES AND OTHER EXP</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>	<b>18,771,192</b>	<b>17,883,973</b>
6000 Budget-Capital Outlay	49,162	-	2,789	-	(234,838)	-	-	-	(1,606)	-	-	-
6102 Site Improvements	-	-	-	-	-	-	-	-	-	20,495	-	-
6201 Planning Costs	-	-	-	-	-	-	-	-	-	-	-	-
6202 Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-
6302 Books	-	19,289	-	-	126,066	57,052	69,225	52,967	120,690	85,239	97,775	123,539
6304 Databases	-	-	-	-	-	-	-	-	-	29,334	44,112	29,505
6306 Periodicals	-	45,190	-	-	125,000	-	6,300	6,300	-	-	30	30
6308 Video	-	1,251	1,260	3,256	3,200	5,704	3,537	3,079	3,100	2,437	-	(39)
6411 Add-Furniture/Fixtures	-	-	-	-	5,785	5,265	26,508	33,859	495	3,905	15,164	10,786
6412 Add-Vehicles	-	-	-	-	-	-	80,000	74,218	68,200	56,198	7,900	7,860
6413 Add-Computer Equipment	-	789	50,000	6,639	119,045	118,043	1,371,744	97,139	410,887	185,703	1,557,390	164,375
6414 Add-Miscellaneous Equipment	-	-	-	-	53,000	47,418	53,136	40,042	94,433	88,419	106,830	96,013
6431 Repl-Furniture/Fixtures	12,185	-	-	2,226	-	536	2,086	2,951	8,716	6,633	101,408	-
6432 Repl-Vehicles	-	-	21,000	15,798	101,000	79,902	21,000	8,858	42,000	23,152	113,325	57,739
6433 Repl-Computer Equipment	-	1,915	2,000	-	10,255	15,910	10,329	10,323	142,523	140,945	2,000	-
6434 Repl-Miscellaneous Equipment	-	4,980	5,200	-	53,280	56,213	6,424	1,224	170,139	165,165	31,795	6,997
6441 Add-Non Cap Custodial Furn/Fix	-	669	700	-	700	8,707	700	-	700	-	700	-
6442 Add-Non Cap Custodial Vehicles	-	-	-	-	-	-	-	-	-	-	-	-
6443 Add-Non Cap Computer Eqp	-	-	-	-	46,095	46,266	173,447	174,540	148,300	119,627	357,739	434,892
6444 Add-Non Cap Custodial Misc Equip	-	(6,878)	14,700	4,046	17,835	7,923	45,266	42,619	75,235	25,250	60,935	39,398
6451 Add-Expendable Furniture/Fixt	-	1,462	6,600	7,040	928	1,387	6,678	4,502	12,208	5,232	7,874	4,954
6453 Add-Expendable Computer Equip	-	-	-	42,081	283,768	283,686	241,566	238,119	345,609	329,640	189,859	183,421
6454 Add-Expendable Misc Equipment	-	10,384	9,087	530	33,606	26,331	13,787	16,542	244,858	235,926	62,657	47,973
<b>TOTAL EQUIPMENT</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>1,523,299</b>	<b>2,757,493</b>	<b>1,207,444</b>

City College of San Francisco													
Six Year Unrestricted General Fund and Parcel Tax Fund (2013-14) History													
2018-19 Tentative Budget													
Description	2015-12		2015-13		2013-14		2014-15		2015-16		2016-17		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
7000 Budget-Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	
7310 Transfer out - General Unrestricted	-	24,096	-	-	-	-	-	40,994	-	-	-	-	
7315 Transfer Out-Internally Designated	650,000	650,000	-	2,500	-	-	-	-	-	-	-	-	
7320 Transfer out - General Restricted	1,555,722	1,360,680	2,000,000	143,495	850,000	323,936	-	-	-	30,632	-	155,432	
7330 Transfer out - Cafeteria	725,000	558,665	475,000	638,677	475,000	681,146	475,000	809,969	785,000	785,269	475,000	646,296	
7340 Transfer out - Child Development	565,000	906,727	315,000	910,632	700,106	421,382	356,000	-	200,000	188,861	670,000	211,990	
7370 Transfer out - Self-Insurance	-	-	83,404	1,757,273	73,000	6,139,392	73,000	-	-	1,000,000	-	2,500,000	
7371 Transfer out - OPEB	-	-	-	-	1,500,000	3,000,000	2,500,000	2,500,000	2,500,000	5,325,116	4,750,000	4,750,000	
7380 Transfer out - Financial Aid	30,816	-	157,997	-	206,861	115,835	4,581	248,623	85,241	167,805	206,861	2,107	
7382 Transfer out - Trust Fund	-	34,261	-	-	-	-	-	-	-	-	-	-	
7382 Transfer out - Trust Fund	-	-	500,000	29,647	-	-	-	-	-	-	-	-	
7383 Transfer out - Scholarship Trust	-	7,200	-	-	-	-	-	-	-	-	-	-	
7501 Payments to Students	-	(180)	-	-	-	-	-	-	-	-	-	-	
7600 Other Payments to/for Students	-	32,035	27,968	30,718	31,057	28,903	48,638	29,218	33,634	27,813	31,057	16,475	
7901 Unallocated Cost	140,888	-	-	-	-	-	6,352	-	-	20	8,251	-	
7902 Board Desig Reserv for Contingency	-	-	-	-	6,290,000	6,290,000	3,000,000	3,000,000	-	-	-	-	
7903 Apportionment Repayment	-	-	-	-	-	-	-	-	-	-	-	2,482,870	
<b>TOTAL TRANSFERS AND RESERVES</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>6,141,169</b>	<b>10,765,170</b>	
<b>TOTAL EXPENDITURES</b>	<b>190,825,356</b>	<b>194,459,330</b>	<b>186,689,110</b>	<b>179,953,172</b>	<b>197,611,852</b>	<b>196,331,536</b>	<b>207,712,092</b>	<b>188,332,341</b>	<b>202,475,459</b>	<b>198,483,914</b>	<b>217,669,654</b>	<b>208,792,609</b>	



As included in the *Final Budget 2017-18* approved by the Board of Trustees on August 24, 2017 and as submitted in the *Institutional Self Evaluation Report in Support of Reaffirmation of Accreditation, 2016*.

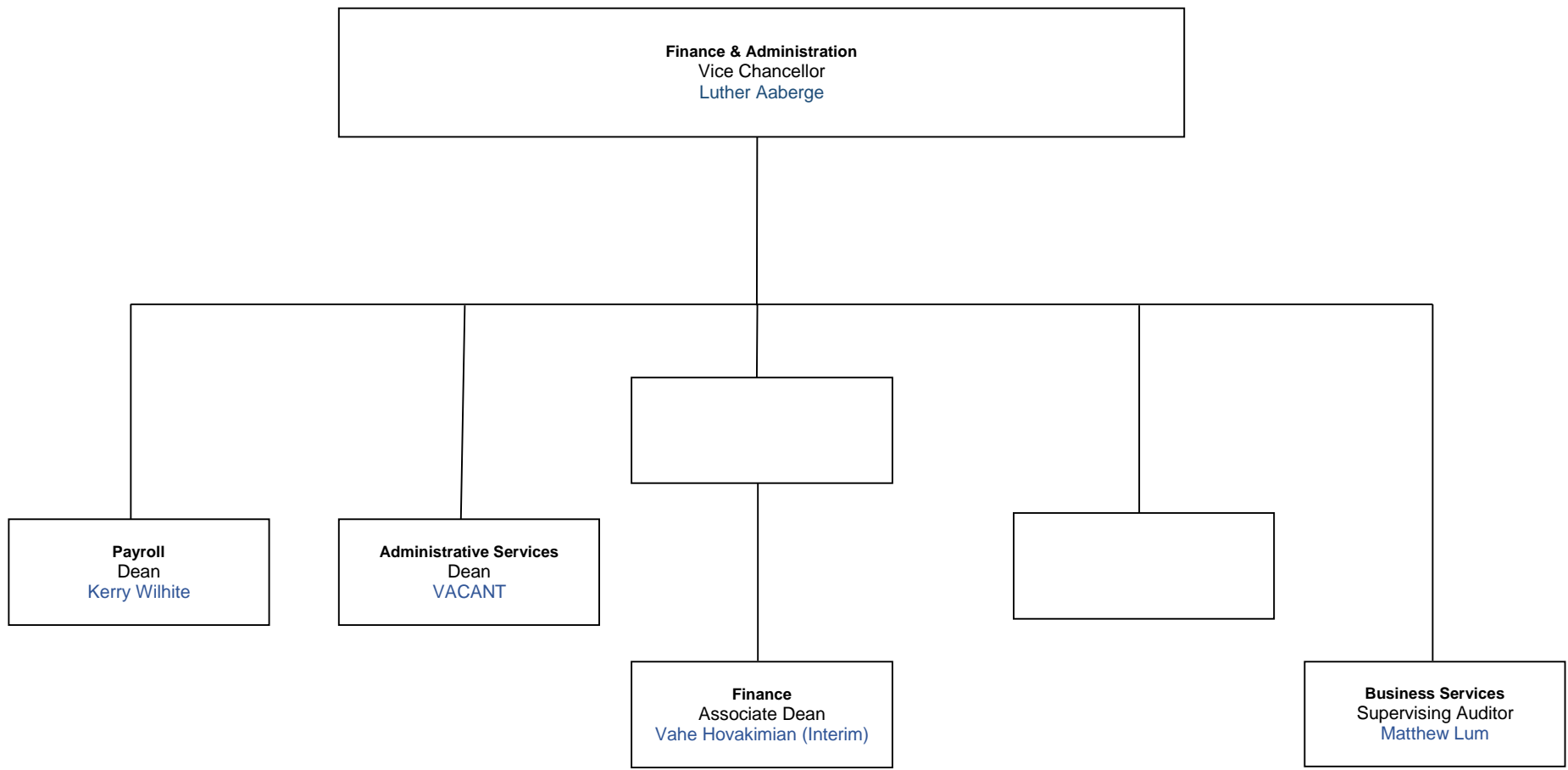
\*Updated to reflect changes approved by the Board of Trustees in May 2018.



As included in the *Final Budget 2017-18* approved by the Board of Trustees on August 24, 2017 and as submitted in the *Institutional Self Evaluation Report in Support of Reaffirmation of Accreditation, 2016*.

\*Updated to reflect changes in staffing (April 2018).

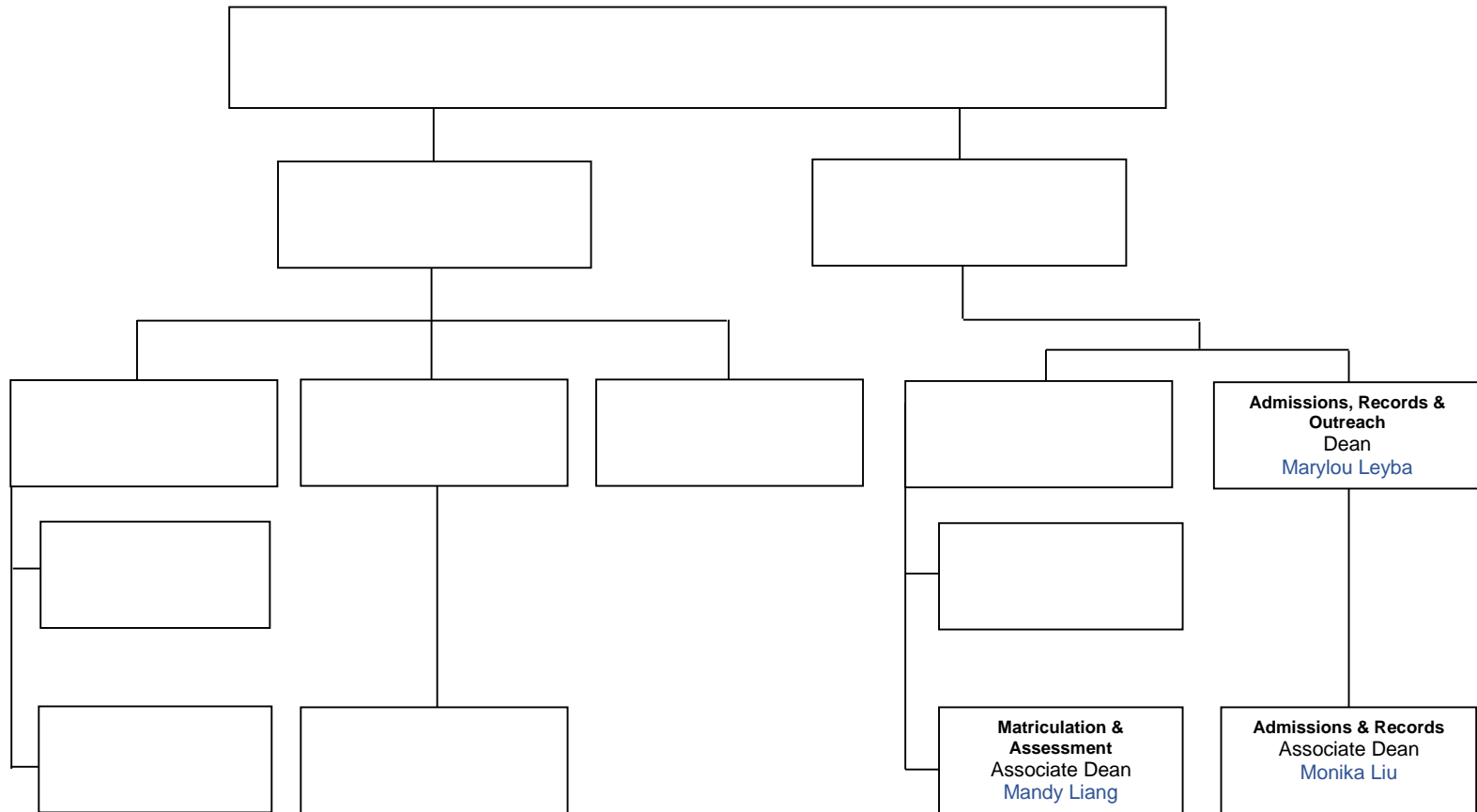




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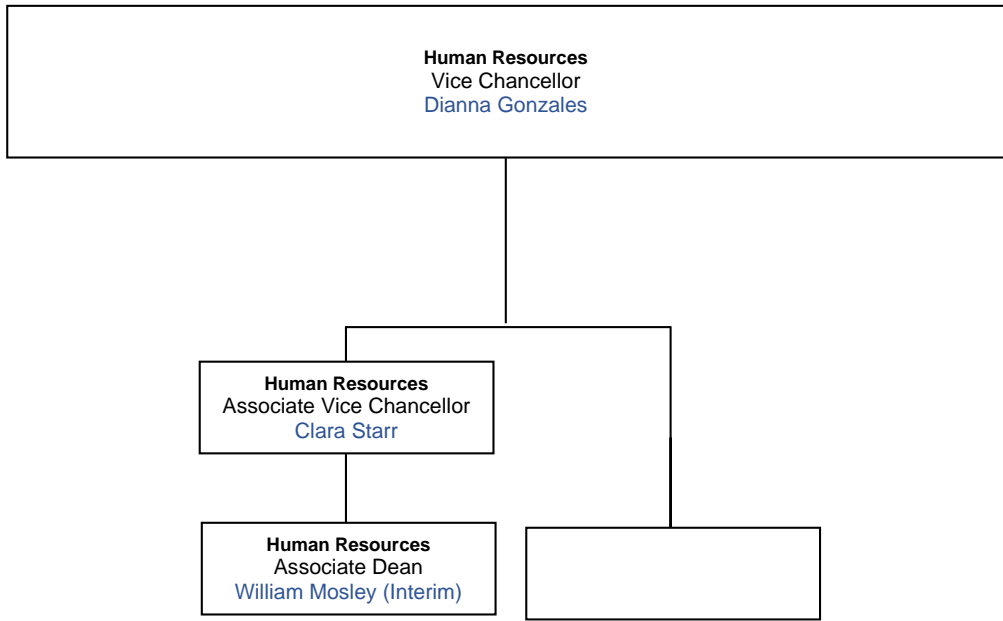
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# Student Development Division



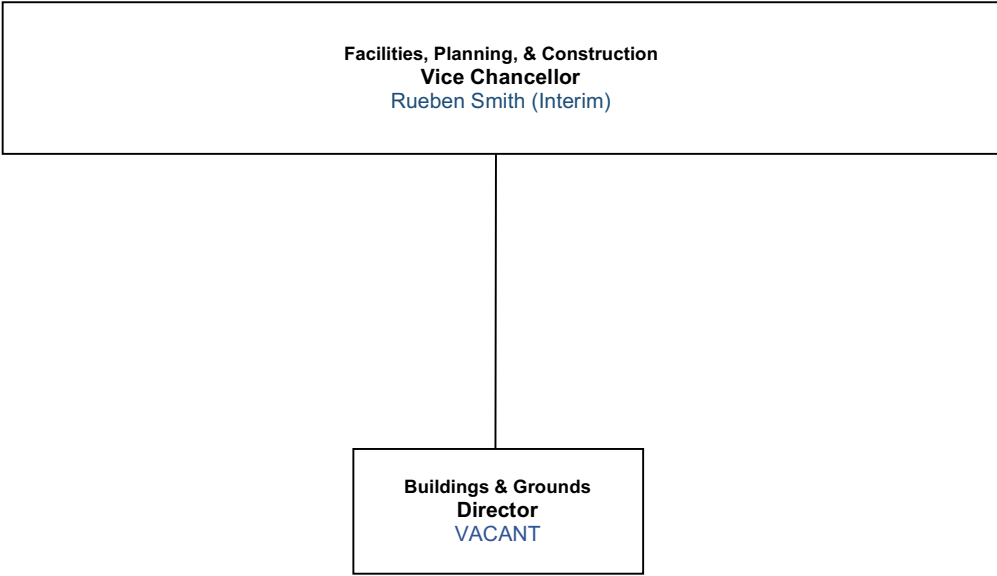
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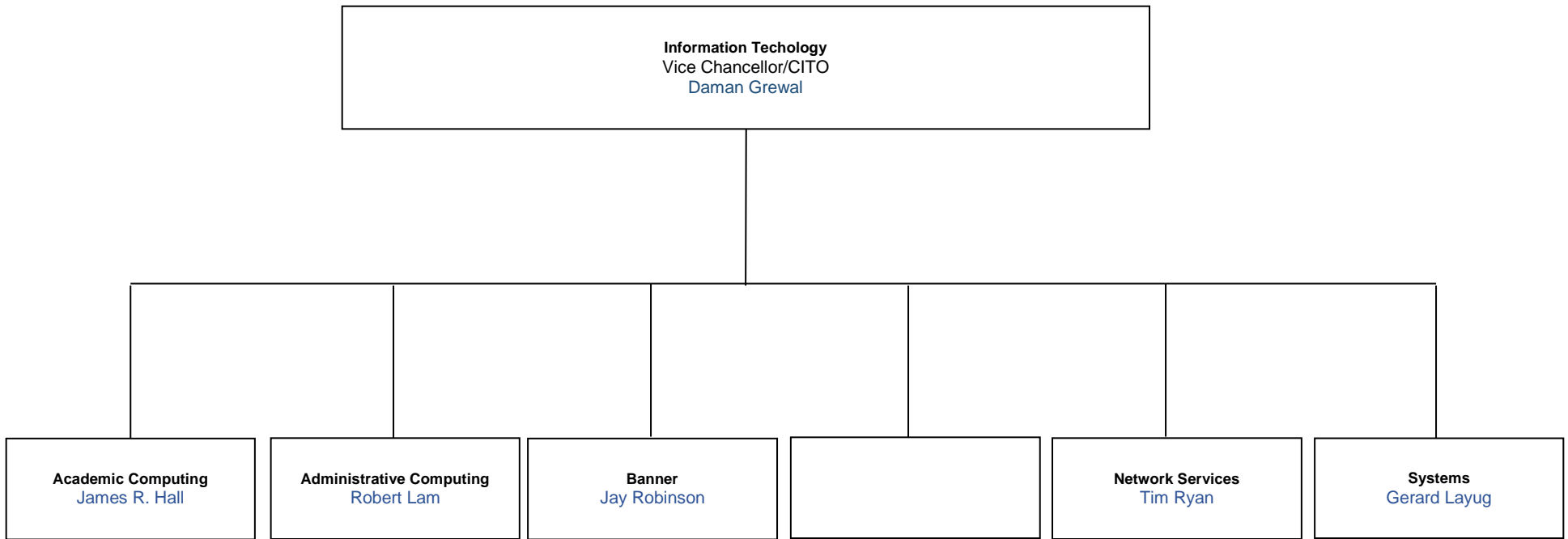
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\*Updated to reflect changes approved by the Board of Trustees in December 2017.



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\*Updated to reflect changes approved by the Board of Trustees in May 2018.