Tentative Budget

Department of Finance & Administration

2019 - 2020

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CITY COLLEGE OF SAN FRANCISCO

Board and Administration

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Dr. Rueben Smith……Senior Vice Chancellor of Facilities, Capital Planning, and Public Safety

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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 2019 the Governor released the May revision to his 2019-20 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 3.46%.	Cost of Living Adjustment (COLA) of 3.26%.	$4.56 million.
Growth of 0.55%.	Growth of 0.55%.	Not applicable as we will be in restorative growth in 2019-20, Held Harmless in SCFF.
Deferred Maintenance and Instructional Equipment (one-time) of $0 million.	Deferred Maintenance and Instructional Equipment (one-time) of $39.6 million.	City College's allocation is approximately $562k
Student Centered Funding Formula Various components of the formula are set by a 70-10-10 split (no change from prior year). The Base funding is calculated on FTES ($3,756 credit) plus base funding, 20% spent on a Supplemental (Pell/AB540/Promise Grants participants), and 15% spent on a Student Success (Degrees/Transfers/Certifications).	No change from Budget Proposal	City College funded via Hold Harmless option to Student Centered Funding Formula, the higher of the two calculations is used. Hold Harmless is available for three years following the first year of the SCFF (2018-19).
Expansion of child care facilities/provides workforce education $500M, pays portion of districts' pension costs $350M, both one-time funds	Expansion of child care facilities/provides workforce education $500M, pays portion of districts' pension costs $350M, both one-time funds	Reduces CalSTRS increase from 18.13% to 17.10% (1.03% reduction).
Consolidation of Categorical Programs SSSP, Equity, and Basic Skills will be consolidated into one SEA (Student Equity and Achievement).	Consolidation of Categorical Programs SSSP, Equity, and Basic Skills will be consolidated into one SEA (Student Equity and Achievement).	To be determined.

The Governor and the Legislature have worked to enact a final budget. June 15th is 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 review the Governor's May Revision proposals. Shortly thereafter the houses vote to pass the budget. The Governor has until the end of June 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 2019-20 Tentative Budget:

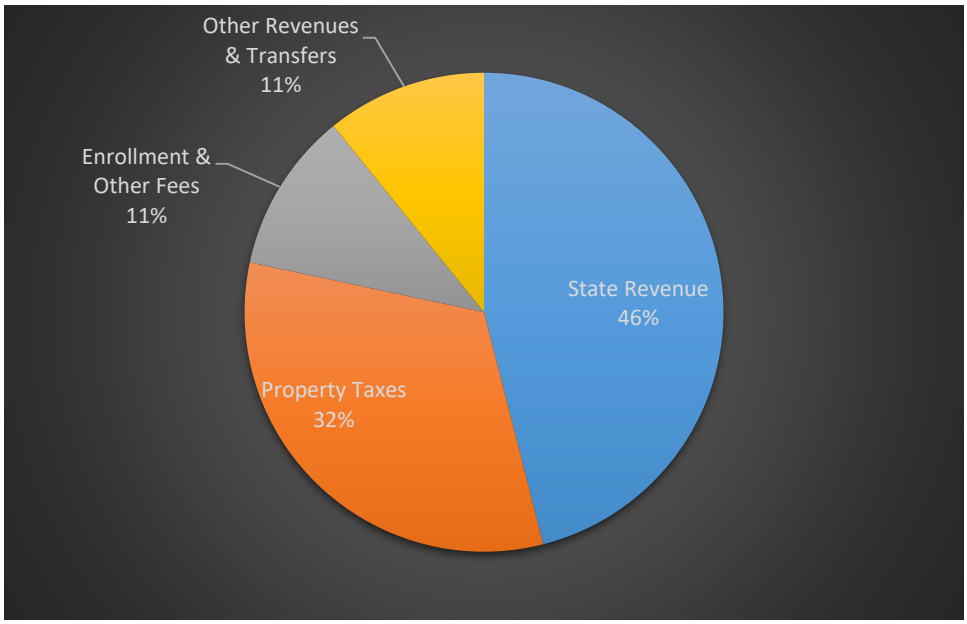
DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED

The 2019-20 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.

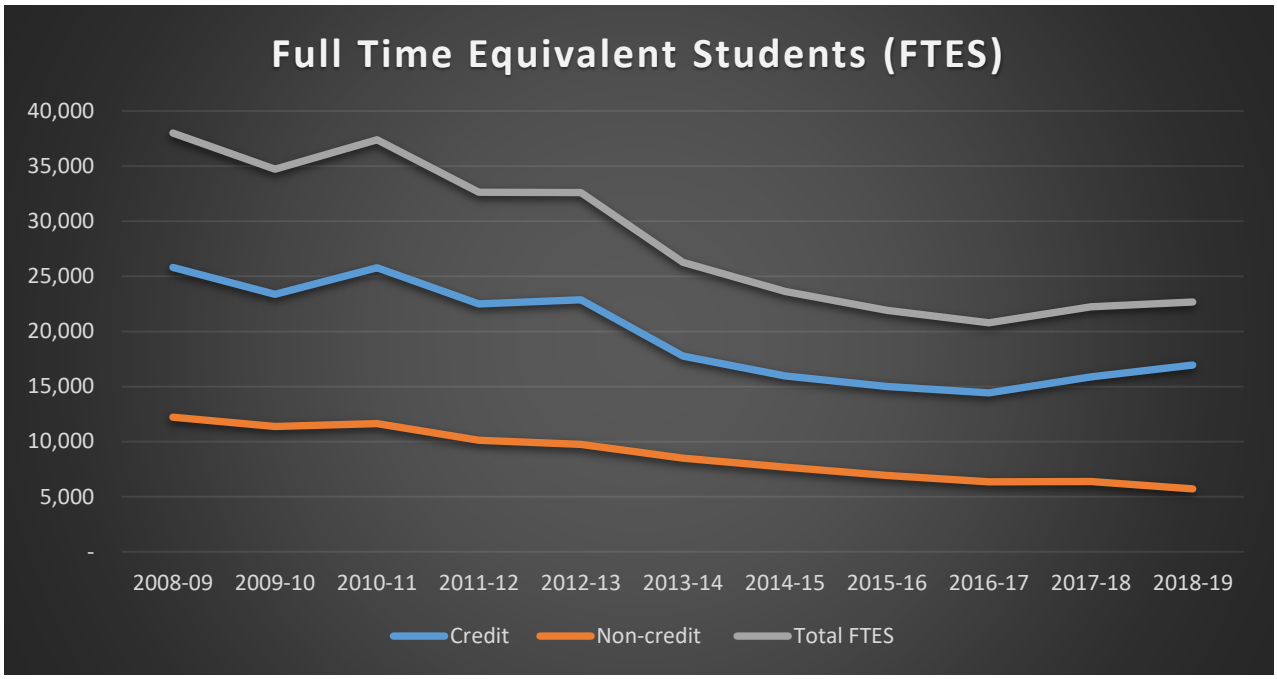
Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 90% of the 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. In the 2019-20 fiscal year, the District's target FTES is 22,668. A 10-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 2019-20 Tentative Budget
FTES and FTEF Targets

FTES

	Airport	Chinatown / North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	12.78	20.75	-	33.73	133.84	19.07	34.26	52.81	1,200.09	2.29	1,509.62
Fall	81.54	126.01	7.51	207.98	375.87	77.43	269.20	353.45	6,585.11	33.14	8,117.23
Spring	86.46	87.97	11.71	209.14	170.40	73.36	221.71	299.52	6,164.85	7.63	7,332.74
Sub-Total	**180.78**	**234.72**	**19.22**	**450.85**	**680.11**	**169.87**	**525.17**	**705.78**	**13,950.05**	**43.06**	**16,959.60**
Non-Credit											
Summer	-	117.491	95.310	42.993	20.833	4.462	59.779	261.801	323.487	1.232	927.39
Fall	-	796.083	149.614	383.731	99.726	20.861	361.833	579.937	1,223.893	4.900	3,620.58
Spring	-	242.714	36.948	163.303	30.430	9.095	141.930	219.066	314.756	1.784	1,160.03
Sub-Total	**-**	**1,156.29**	**281.87**	**590.03**	**150.99**	**34.42**	**563.54**	**1060.80**	**1,862.14**	**7.92**	**5,707.99**
Total	**180.78**	**1,391.01**	**301.10**	**1,040.88**	**831.09**	**204.29**	**1,088.71**	**1766.58**	**15,812.18**	**50.98**	**22,667.59**

FTEF

	Airport	Chinatown / North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Credit											
Summer	0.82	1.33	-	2.16	8.58	1.22	2.20	3.39	76.93	0.15	96.77
Fall	5.23	8.08	0.48	13.33	24.09	4.96	17.26	22.66	422.12	2.12	520.34
Spring	5.54	5.64	0.75	13.41	10.92	4.70	14.21	19.20	395.18	0.49	470.05
Sub-Total	**11.59**	**15.05**	**1.23**	**28.90**	**43.60**	**10.89**	**33.66**	**45.24**	**894.23**	**2.76**	**1,087.15**
	Airport	Chinatown / North Beach	Civic Center	Downtown	Evans	Fort Mason	John Adams	Mission	Ocean	Southeast	Total
Non-Credit											
Summer	-	5.465	4.433	2.000	0.969	0.208	2.780	12.177	15.046	0.057	43.13
Fall	-	37.027	6.959	17.848	4.638	0.970	16.829	26.974	56.925	0.228	168.40
Spring	-	11.289	1.719	7.595	1.415	0.423	6.601	10.189	14.640	0.083	53.95
Sub-Total	**-**	**53.78**	**13.11**	**27.44**	**7.02**	**1.60**	**26.21**	**49.34**	**86.61**	**0.37**	**265.49**
Total	**11.59**	**68.83**	**14.34**	**56.34**	**50.62**	**12.49**	**59.88**	**94.58**	**980.84**	**3.13**	**1,352.64**

The target FTES goal for fiscal year 2019-20 is 22,668. This represents no change in funded FTES compared to the fiscal year 2018-19 P1 funded base of 22,668.

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

2019-20 Budget Assumptions

2019-20 Budget Assumptions – Tentative Budget

These assumptions will be used to develop the 2019-20 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

General Assumptions

1. The 2019-20 Tentative Budget will be balanced as outlined in the 19-20 Tentative Budget Worksheet.
2. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.
3. The 2019-20 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 be held harmless to any reductions due to the new Student Centered Funding Formula Model.

Revenue Assumptions

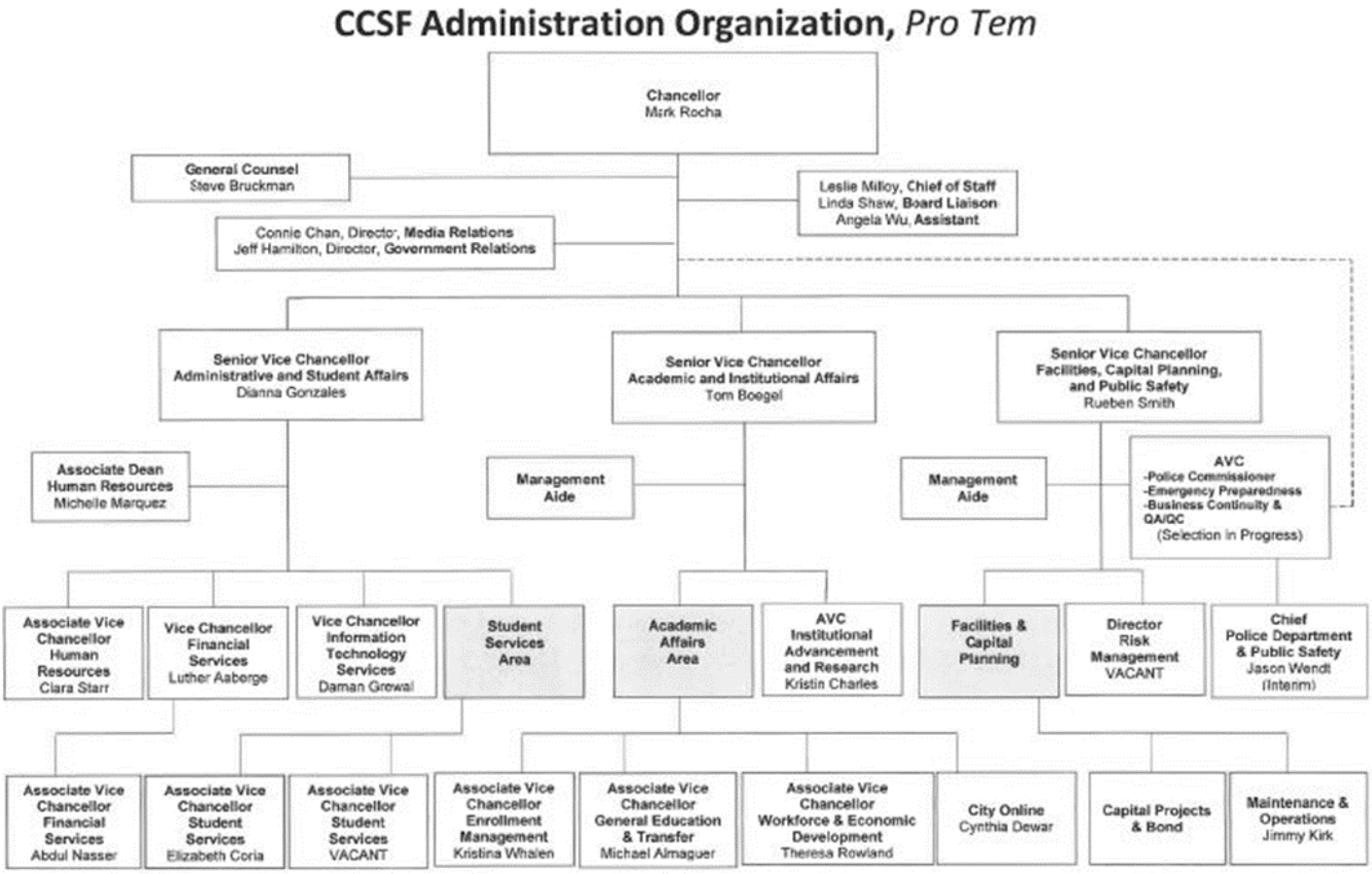
4. General apportionment deficit factor of 6.97% for 2019-20, $9.2 million.
5. The District is in the 3rd year of Restoration Funding. Under Restoration Funding the District will receive funding for growth up to 32,621.33 FTES.
6. The Cost of Living Adjustment (COLA) of 3.26% or $4.2 million.
7. Funded FTES base of 22,667.59.
8. Productivity target of 15.6 FTES/FTEF.
9. Anticipated property tax receipts of $25.9 million.
10. Unrestricted lottery at $151.00 per funded FTES.
11. Measure A Parcel Tax revenue of $19.0 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 $15.3 million.
13. Continued Proposition 30 State funding of $20.5 million. This represents an increase of $4.8 million compared to amounts received in the prior year. This change 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. This tax revenue will continue until December 31, 2030.

Expenditure Assumptions

14. The District intends to meet all negotiated contractual obligations. Recent raises have been included for all impacted employee groups.
15. Projected step and column salary increases of $1.83 million.
16. Projected STRS contribution of 16.70% (increase of .42%), SFERS contribution of 25.19%, and CalPERS contribution 20.73% (increase of 2.67%). Total cost increase of approximately $1.6 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 $8.9 million budgeted for pay-as-you-go obligations from the new OPEB Actuarial Report as of November 2018.

19. Program review, VRG, and FPAC will continue to be used as part of Participatory Governance.
20. Multi-Year Financials - Under the current enrollment, fiscal year 2019-20 targeted budget as follows:
    i. Maintain budgeted discretionary budgets from prior year, which continues prior year 20% reduction originating in 2016-17.
    ii. Administrative, certificated, and classified salary savings from the SERP (Supplemental Employee Retirement Program) and unfilled vacancies.
    iii. PT Faculty savings through increased class size and class rescheduling.
21. Repayment of $2.48 million to the State based upon recent enrollment audit.

CCSF Administration Organization, Pro Tem
2019-20 Tentative Budget



Effective March 1, 2019/Expires December 31, 2019

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

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

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

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

Budget development shall meet the following criteria:

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

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

POLICY MANUAL

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

I. Budget Calendar

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

II. Budget Directives

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

A. Reaffirmation of mission;

B. Resource allocation (set level of Reserve for OPEB Contingency, Workers' Compensation Reserve, Child Development and any special project reserve)

C. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;

D. Preliminary establishment of base budget for the District and each location.

E. The College will use plans, program reviews, planning documents, and planning processes as the basis for the development of expenditure budgets.

III. Budget Preparation

A. Prior to March 1 information will be provided to Vice Chancellors & Deans that will include the status of current expenditures, state and county estimates of revenues, location "based budget" allocations, and targets for increases or decreases.

B. Each Division will prepare a budget through the appropriate Vice Chancellor or Associate Vice Chancellor using the information provided. Each Vice Chancellor may provide additional direction or forms for department budget development to compliment these general procedures.

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

IV. Budget Consolidation

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

A. Check for compliance with instructions;

B. Check mathematical accuracy; and

C. Ensure that the aggregate of the budgets submitted is within the location allocation.

V. Budget Presentation and Adoption

A. Preliminary budget

1. No later than the last board meeting in May, the Vice Chancellor for Finance and Administration will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.

2. Between the time that the Preliminary Budget is developed and the Final budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

B. Tentative budget

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

C. Final budget

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

VI. Budget Monitoring

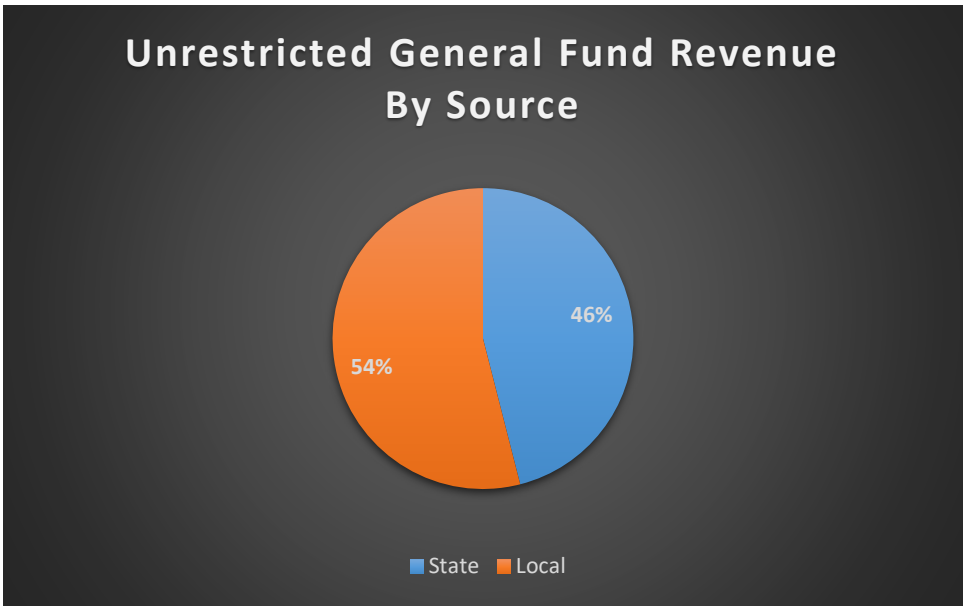
It is the responsibility of each Dean, Vice Chancellor & Associate Vice Chancellor to monitor and control the budget(s) within his/her assignment. The Vice Chancellor for Finance and Administration's Office will distribute timely and accurate Budget Reports and assist in budget analysis and management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

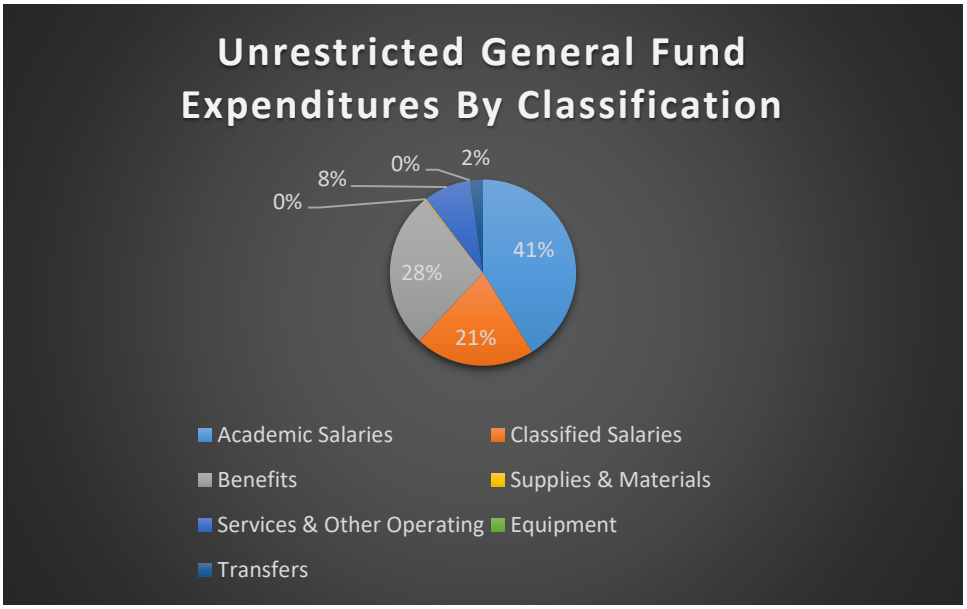
Consolidated Budget Summary – All Funds
2019- 20 Tentative Budget

Description	General Fund 11	Restricted Fund 12	Departmental Fund 14	Child Development 21	Cafetera 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
Revenues													-
Federal Revenue	-	2,459,323	24,271	396,300	-	-	-	-	-	-	-	17,354,559	20,234,453
State Revenues	76,409,292	33,783,435		455,700	-	-	562,512	-	-	-	-	1,322,186	112,533,125
Local Revenues	89,624,782	6,088,209	763,357	472,000	767,390	19,000,396	209,131	-	14,702	38,000	6,260,362	28,717	123,267,046
Transfers	-	-		463,381	690,019	-	-	-	-	-	-	-	1,153,400
Total Revenues	**166,034,073**	**42,330,968**	**787,628**	**1,787,381**	**1,457,409**	**19,000,396**	**771,643**	**-**	**14,702**	**38,000**	**6,260,362**	**18,705,462**	**257,188,024**
Expenditures													
Academic Salaries	67,750,953	10,517875	-	12,005	-	9,227,206	-	-	-	-	-	-	87,508,039
Classified Salaries	34,109,490	7,705,908	4,447	1,320,743	474,532	5,454,970	42,797	-	-	152,675	51,223	126,146	49,442,930
Benefits	45,056,734	4,860,349	102	582,843	224,824	3,163,479	19,588	-	-	50,951	254,645	48,182	54,261,698
Supplies & Materials	374,881	4,737,120	203,741	4,284	532,916	-	44,877	-	-	-	953	-	5,898,772
Services & Other Operating	13,443,260	9,410,652	389,595	12,547	180,428	1,154,742	1,906,266	95,000	283,423	149,130	2,195,456	-	29,220,497
Equipment	101,290	4,262,048	68,692	-	44,709	-	2,295,487	100,139	-	20,437,243	-	-	27,309,607
Transfers	3,636,270	9,236,381	5,931	-	-	-	-	-	-	-	3,585,976	18,823,907	35,288,466
Total Expenditures	**164,472,879**	**50,730,332**	**672,508**	**1,932,422**	**1,457,408**	**19,000,396**	**4,309,015**	**195,139**	**283,423**	**20,789,999**	**6,088,253**	**18,998,235**	**288,930,008**
													-
Total Surplus/(Deficit)	**1,561,195**	**(8,399,364)**	**115,120**	**(145,041)**	**1**	**(0)**	**(3,537,373)**	**(195,139)**	**(268,721)**	**(20,751,999)**	**172,110**	**(292,773)**	**(31,741,984)**

Unrestricted General Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**46,983,95**	**24,233,074**	**8,996,978**
Revenues			
Federal Revenue	-	-	-
State Revenues	64,631,	87,990,124	76,409,292
Local Revenues	91,146,	73,746,123	89,624,782
Transfers	520	-	-
Total Revenues	**155,778,**	**161,736,247**	**166,034,073**
Expenditures			
Academic Salaries	82,104236	82,047,713	67,750,953
1100- Faculty - FT School/LT Subs	37,781344	39,133,951	38,898,058
1300- Faculty - Part-time	28,863358	25,970,439	15,456,685
Classified Salaries	37,271190	38,644,384	34,109,490
Benefits	40,754323	42,361,360	45,056,734
Supplies & Materials	1,401,	342,240	374,881
Services & Other Operating	12,754,	9,799,615	13,443,260
Equipment	740,165	140,761	101,290
Transfers	3,503,876	3,636,271	3,636,270
Total Expenditures	**178,529,814**	**176,972,343**	**164,472,879**
Total Surplus/(Deficit)	**(22,750,901)**	**(15,236,096)**	**1,561,195**
Ending Reserve Balance	**24,233,074**	**8,996,978**	**10,558,173**
Required 5% Reserve	8,926,491	8,848,617	8,223,644
Funds in Excess of Reserve	15,306,584	148,361	2,334,529


Unrestricted General Fund Revenue By Source
46%
54%
State
Local


Unrestricted General Fund Expenditures By Classification
0%
2%
8%
0%
41%
28%
21%
Academic Salaries
Classified Salaries
Benefits
Supplies & Materials
Services & Other Operating
Equipment
Transfers

Unrestricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8611	State General Apportionment	43,827,427	59,580,011	52,708,912
8611A	Prior YR Corrections-St Apportion	(847,567)	4,646,118	-
8611E	SGA 2% Enrollment Fee Allowance	196,927	196,848	165,419
8612	Apprenticeship Allow	226,380	345,756	345,756
8618	Part time Faculty Allocation	429,045	425,773	425,773
8618A	Part-Time FAC Office Hours			
8618C	Part-Time FAC Ins.			
8630	EPA Revenues **	16,430,712	18,542,072	18,542,072
8655	Economic Programs			
8671	Homeowner's Prop Tax Relief	91,241	108,767	108,767
8672	Other Tax Relief Subventions			
8681	ST Lottery Proceeds	3,129,640	3,495,259	3,463,072
8691	ST Mandated Costs	1,148,109	649,520	649,520
	Total State Revenue	**64,631,914**	**87,990,124**	**76,409,292**
8811	Tax Allocation, Secured Roll	29,790,240	30,328,192	30,328,192
8812	Tax Allocation, Supplemental Roll	2,499,792	2,570,083	2,570,083
8813	Tax Allocation, Unsecured Roll	2,031,248	2,133,602	2,133,602
8816	Prior year taxes	(263,398)	153,504	153,504
8817	ERAF	17,820,685	324,697	17,820,685
8818	Redevelopment AB 1290	2,062,708	773,477	656,920
8821	Cont, Gifts, Endowments	60		
8824	Foundations Sources			
8827	Save A Class Donation	107	184	-
8831	Contract Instructional Serv	486,350	486,528	-
8841	General Sales			
8851	Rentals/Leases	531,080	538,190	538,190
8861	Interest/Invest Inc	636,091	639,997	639,997
8866	Enrollment Fees	21,358,705	21,637,315	21,358,705
8867	Enrollment Fees-BOGG Detail	(9,037,384)	(8,431,854)	(9,037,384)
8868	Non-Resident Enrollment Fees	6,738,329	5,675,634	5,675,634
8872	Community Service Classes	27,091		
8879	Student Records	390	180	-
8886	Non-Resident Tuition Capital Outlay	266	196	-
8889	Other Student Fees	106	97	-
8891	Other Local Revenues	114,357	114,593	114,593
8892	Traffic Fines	52,447	53,009	-
8893	Copiers, Fundraising, Recycling & Vending	64,239	76,438	-
8895	Sales Taxes (Prop A)	14,033,930	14,473,018	14,473,018
8912	Sale of Equipt/Supplies			
8950	F & A Recoveries	2,199,043	2,199,043	2,199,043
	Total Local Revenue	**91,146,479**	**73,746,123**	**89,624,782**
8981	Transfer in - General Unrestricted	520	-	-
	Total Transfers	**520**	**-**	**-**
	Total Revenues	**155,778,914**	**161,736,247**	**166,034,073**

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Expenditures				
1120	Faculty-Sch1	37,713,501	39,133,951	38,713,580
1129	Faculty-Long Term Substitutes	67,843	-	184,479
1210	Administrators	7,786,764	7,544,850	6,471,316
1220	Nonteaching-Sch1	2,313,582	2,249,046	1,782,595
1230	Librarians-Sch1	408,383	697,824	325,249
1240	Counselors-Sch1	1,159,035	2,664,081	1,182,222
1250	Student Health Personnel	-		-
1280	Supervisors	512,237	600,659	528,576
1320	Faculty-LOA Hourly			
1322	Faculty-Regular Hours	309,738	317,678	111,356
1323	Faculty-Reg Hrs PBL	22,190,205	19,262,783	13,509,879
1324	Faculty-Summer/Int Hourly	2,505,631	2,511,258	98,374
1325	Faculty-Subs	612,706	612,899	561,279
1329	Faculty-Sabbatical Hourly			
1333	Faculty-Reg Hrs Ovrld By Load	3,245,078	3,265,822	1,175,796
1412	Supervisors-Hourly			
1422	Nonteaching-Hourly	2,373,024	2,398,274	1,923,434
1423	Part-time Office Hours	372,417	374,806	549,327
1424	Nonteaching-Sum/Int	2,312	2,552	-
1432	Librarians-Hourly			
1442	Counselors-Hourly	-		
1444	Counselors-Sum/Int	-		
1452	Student Health Persn-Hourly	836		
1484	Supervisors-Stipends	530,945	411,231	633,491
	Total Academic Salaries	**82,104,236**	**82,047,713**	**67,750,953**

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
2110	Classified-Reg	30,305,636	31,612,972	27,844,334
2115	Governing Board	38,492	38,808	42,655
2210	Instructional Aides-Reg	2,232,837	2,106,143	2,175,350
2330	Classified-NI Temp	1,771,648	1,747,178	2,059,887
2334	Classified-Sum/Int			
2370	Classified-NI Coll Aide	1,347,094	1,356,599	1,432,189
2374	Clasified-Summer Lab Aide	128,974	89,022	10,678
2375	Classified-NI Coll Aide WK Stdy	1,944	-	4,517
2380	Classified-Overtime	893,109	1,157,393	-
2410	Instructional Aides-Non Reg Temp	549,251	531,694	539,880
2888	P-Share Time	2,206	4,576	-
	Total Classified Salaries	**37,271,190**	**38,644,384**	**34,109,490**
3101	STRS	374	199	-
3102	STRS - Administrators	753,715	812,702	883,376
3109	STRS - Certificated	9,010,080	9,652,343	10,333,554
3205	PERS - Classified SEIU	465,910	405,145	267,374
3302	OASDI - Administrators	94,820	143,697	-
3303	OASDI- Stationary Engineers	82,533	83,584	49,428
3304	OASDI - Classified Managers	24,557	28,687	20,774
3305	OASDI - Classified SEIU	1,765,715	1,912,777	1,805,863
3306	OASDI - Crafts	78,701	76,582	68,294
3307	OASDI - Governing Board	2,077	1,959	2,099
3309	OASDI - Certificated	154,843	154,875	54,731
3322	Medicare - Administrators	106,320	108,930	92,815
3323	Medicare - Stationary Engineers	20,184	20,981	11,560
3324	Medicare - Classified Managers	6,227	9,079	4,852
3325	Medicare - Classified SEIU	444,427	502,154	397,706
3326	Medicare - Crafts	18,406	17,957	15,972
3327	Medicare - Governing Board	486	459	491
3329	Medicare - Certificated	1,101,325	1,139,280	809,140

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Atuals	2019-20 Tentative Budget
3401	Health Plan		3,653	-
3402	Health Plan - Administrators	440,036	491,441	427,248
3403	Health Plan - Stationary Engineers	106,419	111,756	46,033
3404	Health Plan - Classified Managers	13,283	18,184	-
3405	Health Plan - Classified SEIU	3,919,273	4,937,707	2,100,093
3406	Health Plan - Crafts	143,604	141,383	52,450
3407	Health Plan - Governing Board	45,889	46,239	45,684
3409	Health Plan - Certificated	7,392,735	8,225,343	5,225,696
3416	Dental Plan			
3422	Dental - Administrators	72,877	77,088	100,913
3423	Dental - Stationary Engineers	20,899	22,019	20,785
3424	Dental - Classified Managers	5,370	6,558	6,718
3425	Dental - Classified SEIU	748,528	848,047	1,048,057
3426	Dental - Crafts	24,817	23,809	33,257
3427	Dental - Governing Board	7,257	7,504	10,393
3429	Dental - Certificated	1,266,184	1,517,094	1,454,412
3432	Life Insurance - Administrators	2,262	2,867	6,293
3433	Life Insurance - Stationary Enginee	668	825	1,296
3434	Life Insurance - Classified Manager	168	245	458
3435	Life Insurance - Classified SEIU	23,583	28,012	69,104
3436	Life Insurance - Crafts	829	892	2,074
3437	Life Insurance - Governing Board	394	416	907
3439	Life Insurance - Certificated	24,966	31,556	115,501
3459	Prescription - Certificated			
3461	Post Retirement	1,614,634	(0)	9,239,331
3501	State Unemployment Insurance			

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
3502	SUI - Administrators	3,713	3,843	1,429
3503	SUI - Stationary Engineers	717	748	176
3504	SUI - Classified Managers	222	259	40
3505	SUI - Classified SEIU	16,107	14,587	5,526
3506	SUI - Crafts	668	654	243
3509	SUI - Certificated	39,444	38,184	44,971
3602	Workers Comp - Administrators	116,470	120,572	99,912
3603	Workers Comp - Stationary Engineers	22,498	23,449	13,326
3604	Workers Comp - Classified Managers	6,965	8,131	5,695
3605	Workers Comp - Classified SEIU	506,287	492,881	425,349
3606	Workers Comp - Crafts	20,936	20,511	18,413
3607	Workers Comp - Governing Board	605	619	566
3609	Workers Comp - Certificated	1,248,468	1,263,211	936,511
3652	OPEB	2,028,356	1,814,491	1,959,403
3702	SF Retirement - Administrators	356,996	506,833	355,740
3703	SF Retirement - Stationary Engineer	216,153	226,651	173,106
3704	SF Retirement - Classified Managers	85,110	99,825	72,504
3705	SF Retirement - Classified SEIU	5,725,709	5,765,049	5,716,357
3706	SF Retirement - Crafts	248,179	239,132	239,180
3709	SF Reitrement - Certificated	102,594	104,081	163,558
3710	SF Retirement - Students	2,755	847	-
3909	Other Benefits - Certificated		2,778	-
3913	SUSP-Other Benefits			
3991	Other Benefits-Transportation			
	Total Benefits	**40,754,323**	**42,361,360**	**45,056,734**

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
4000	**Budget-Supplies/Materials**	**118**	**-**	**445**
4102	Textbooks	133	408	693
4103	Other Books	2,326	-	8,862
4301	Printing Supplies	134,091	194,838	26,378
4302	Computer Supplies	13,699	13,924	5,127
4303	Other Supplies	1,059,912	15,578	263,466
4304	Durable Supplies	441	-	1,052
4305	Instructional Supplies	138,579	92,404	37,744
4306	Food Supplies	-		
4402	Uniforms	52,802	25,089	30,857
4405	Paper/Plastic Supplies	51	-	256
4410	Miscellaneous	(216)		
	Total Supplies	**1,401,935**	**342,240**	**374,881**
5101	Instructional Service Agreements	63,600	331,198	128,089
5110	Guest Lecturer	9,150	9,295	4,497
5120	Computer Consulting	-		
5130	Dues and Memberships	241,321	291,772	71,593
5190	Other Consulting	2,444,123	33,572	1,000,324
5191	Misc Personal Services	-	-	1,793
5192	Stipends	-	-	2,951
5202	Conference and Food Services	99,588	114,067	7,082
5210	Travel - Non-Local	184,562	184,537	19,166
5212	Travel - Local	53,153	53,173	6,909
5254	Election	-	474,878	25,128
5350	Postage	177,116	181,752	177,738
5410	Insurance	797,774	956,789	3,263,480
5510	Water/Sewage	553,604	700,186	720,788
5520	Gas/Electricity	1,874,632	2,087,047	2,148,455
5530	Telephone	188,775	188,886	194,444
5560	Housekeeping	493,621	493,946	508,479
5610	Other Property Leases	623,510	0	552,260
5620	Property Leases - SFUSD	299,556	299,708	254,603

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5631	Vehicle Leases	17,007	17,365	14,752
5632	Copier Leases	199,071	200,490	170,317
5633	Other Leases	211,249	211,363	179,553
5640	Maint & Repair - Non-Equipment	1,203,860	0	1,063,523
5650	Maint & Repair - Equipment	403,240	374,240	401,141
5655	Maint & Repair - Vehicles	13,614	11,769	9,997
5656	Software License Fees	463,769	(0)	591,874
5657	Maint - Hazardous Materials	112,958	65,893	55,976
5658	Maint - Other	4,275	4,880	4,146
5720	Litigation	37,641	-	46,092
5721	Judgments/Claims/Settlements	70,000	-	315,375
5722	Legal Services	134,919	141,400	422,498
5724	Investigations	1,850	-	9,529
5801	Broadcasting	58,611	40,275	20,885
5802	Print Advertising	2,689	3,024	5,463
5803	Other Advertising	1,111	1,596	650
5804	Community Outreach	(0)		
5805	Student Outreach	156,317	632,467	254,094
5902	Testing Services	1,038	1,000	692
5903	City Services	638	-	14,116
5904	Meals for Governing Board	14,205	15,570	1,488
5905	Bad Checks	(417)	461	-

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5906	Credit Card Fees	233,239	238,678	172,921
5907	Over/Short	(18)		
5908	Bank Service Fees	105,069	105,972	92,417
5909	Receivable Write-Off	518,706	549,998	202,862
5910	Other Expenses	466,364	484,379	56,042
5911	Tuition Reimbursement	37,191	38,566	43,500
5912	Fees for Services	209,224	209,667	160,753
5913	Banquet and Other Food Expenses	21,431	27,219	25,143
5914	Governmental Fees, Taxes & Licenses	(48,843)	22,537	19,683
	Total Services	**12,754,090**	**9,799,615**	**13,443,260**
6101	Site Planning			
6102	Site Improvements			
6210	Building Improvements	3,976	-	-
6302	Books	46,408	46,845	2,526
6303	Software			
6304	Databases	1,763	64,498	76,404
6306	Periodicals	2,168	3,132	5,664
6308	Video	10,505	10,333	16,553
6411	Add-Furniture/Fixtures	2,402	3,841	-
6412	Add-Vehicles	66,729	-	-
6413	Add-Computer Equipment	58,203	(1)	143
6414	Add-Miscellaneous Equipment	69,945	12,113	-
6431	Repl-Furniture/Fixtures			
6432	Repl-Vehicles	85,803	(0)	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	41,076	0	-
6441	Add-Non Cap Custodial Furn/Fix	3,642	-	-
6443	Add-Non Cap Computer Eqp	48,344	0	-
6444	Add-Non Cap Custodial Misc Equip	101,159	-	-
6451	Add-Expendable Furniture/Fixt	6,433	(0)	-
6453	Add-Expendable Computer Equip	166,501	(0)	-
6454	Add-Expendable Misc Equipment	25,108	(0)	-
	Total Equipment	**740,165**	**140,761**	**101,290**

Unrestricted General Fund Detail

2019 -20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
7310	Transfer out & Encumbrance Reservations			
7320	Transfer out - Restricted	8,673	-	-
7330	Transfer out - Cafeteria	684,707	690,019	690,019
7340	Transfer out - Child Development	305,053	463,381	463,381
7350	Transfer out - Capital Projects	-		
7371	Transfer out - OPEB			
7370	Transfer out - Self-Insurance			
7380	Transfer out - Financial Aid			
7600	Other Payments to/for Students	22,573	1	-
7901	Unallocated Cost			
7902	Board Desig Reserv for Contingency			
7903	Apportionment Repayment	2,482,870	2,482,870	2,482,870
	Total Transfers	**3,503,876**	**3,636,271**	**3,636,270**
	Total Expenditures	**178,529,814**	**176,972,343**	**164,472,879**
	Total Surplus/(Deficit)	**(22,750,901)**	**(15,236,096)**	**1,561,195**
** Proposition 30 Education Protection Act allocation will fund instructional salaries and benefits.				

Unrestricted General Fund FTE by Location
2019-20 Tentative Budget

Accounting	-	-	-	-	-	-	10.0	-	-	1.0	-	11.0
Admin of Justice/Fire Science	-	-	-	-	-	-	-	-	-	8.5	-	8.5
Administrative Services	-	-	-	-	-	-	0.5	-	-	10.0	-	10.5
Admissions & Records	-	-	-	-	-	-	-	-	-	62.4	-	62.4
African American Department	-	-	-	-	-	-	-	-	-	7.0	-	7.0
Applied Sciences School	18.0	-	-	-	19.1	-	-	-	-	61.9	-	99.0
Behavioral Sciences School	-	-	-	-	-	-	-	-	-	71.3	-	71.3
Buildings & Grounds	-	-	-	-	-	-	-	-	1.0	27.0	-	28.0
Business	-	1.1	-	2.0	-	-	-	3.0	2.0	28.0	-	36.1
Business School	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Cal Works School by Prog	-	-	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	-	-	-	-	-	-	-	-	-	-	-	-
CCSF Organization Group	-	-	-	-	-	-	-	-	-	14.0	-	14.0
Chancellor	-	-	-	-	-	-	-	-	-	27.2	-	27.2
Chief Operating Officer	-	-	-	-	-	-	6.0	-	-	4.0	-	10.0
Child Development & Family Studies	-	-	-	-	-	-	-	-	-	17.3	-	17.3
Chinatown/North Beach Campus	-	7.9	-	-	-	-	-	-	-	-	-	7.9
Civic Center Campus	-	-	5.1	-	-	-	0.8	-	-	-	-	5.9
Contract Education/Continuing Ed.	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Counseling	-	-	-	-	-	-	-	-	1.0	26.2	-	27.2
Counseling, Departments	-	4.0	-	2.0	1.0	-	-	-	0.5	38.5	-	46.0
Dean of Students	-	-	-	-	-	-	-	1.0	-	8.6	-	9.6
District Business Services	-	-	-	-	-	-	28.5	-	-	-	-	28.5
Downtown Campus	-	-	-	7.0	-	-	-	-	-	3.0	-	10.0
Employee Relations	-	-	-	0.3	-	-	1.0	0.8	-	3.4	-	5.5
Engineering	-	-	-	-	1.0	-	-	-	-	13.1	-	14.1
Enrollment and Support Services	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Environmental Hort. & Floristry	-	-	-	-	-	-	-	-	-	9.5	-	9.5
ESL	-	14.3	8.1	12.6	-	-	2.8	5.0	9.4	41.8	-	93.9

Unrestricted General Fund FTE By Location

2019-20 Tentative Budget

Department	Airport	CNB	Civic	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Evans Campus	-		-		3.0	-	-	-	-	1.0	-	4.0
Faculty Support Services	-	-				-	-	-	-	6.0	-	6.0
Financial Aid Office	-	-	-	1.0	-	-	-	-	1.9	23.6	-	26.4
General Counsel	-	-	-	-	-	-	-	-	-	2.0	-	2.0
Health & Physical Education School	-	-	-	-	-	-	-	3.7	-	18.2	-	21.9
Health Care Tech	-	-	-	-	-	-	-	7.0	-	7.0	-	14.0
Hospitality/American Cook	-	-	-	2.0	-	-	-	-	-	16.8	-	18.8
Human Resources	-	-	-	-	-	-	44.3	-	-	2.0	-	46.3
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	45.0	-	48.0
John Adams Campus	-	-	-	-	-	-	-	9.1	-	-	-	9.1
Labor Studies/Apprenticeship	-	-	-	-	21.0	-	-	-	-	10.0	-	31.0
Liberal Arts School	-	-	-	-	-	2.0	-	-	5.0	188.6	4.0	199.6
Library/Learning Resources	-	2.0	-	2.0	-	-	1.0	1.2	2.0	48.6	-	56.8
Logistical Services	1.0	4.0	4.0	6.0	3.0	1.0	5.0	6.0	9.0	94.8	5.0	138.8
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	18.5	-	18.5
Mathematics/Math-Bridge	-	1.0	-	-	-	-	-	-	-	46.6	-	47.6
Matriculation	-	-	-	-	-	-	-	0.9	-	1.9	-	2.8
Mission Campus	-	-	-	-	-	-	-	-	12.4	-	-	12.4
Nursing	-	-	-	-	-	-	-	10.0	-	29.9	-	39.9
Office of Diversity & Student Equty	-	-	-	-	-	-	-	-	-	3.2	-	3.2
Others - COO	-	-	-	-	-	-	-	-	-	-	-	-
Physical Ed Dept	-	-	-	-	-	-	-	-	-	211.2	-	211.2
president campus and centers	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Provost	-	-	-	-	-	-	-	0.3	-	832.6	-	832.9
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	31.1	-	31.1
School Deans	-	-	-	-	-	-	-	-	-	1.4	-	1.4
Schools	-	-	-	-	-	-	-	1.0	-	61.2	-	62.2
Science & Math School	-	-	-	-	-	-	-	-	1.0	329.0	-	330.0
Southeast Campus	-	-	-	-	-	-	-	-	-	-	-	-
Student Affairs	-	-	-	-	-	-	-	-	-	8.4	-	8.4
Student Development	-	-	-	-	-	-	-	-	-	9.0	-	9.0
Student Health Center	-	-	-	-	-	-	-	-	1.0	1.0	-	2.0

Unrestricted General Fund FTE By Location
2019-20 Tentative Budget

Department	Airport	CNB	Civic	Dwntn	Evans	Fort Mason	Gough	John Adams	Mission	Ocean	Southeast	Total
Student Services	-	-	-	-	-	-	-	-	-	37.5	-	37.5
Transitional Studies/Adult Learning	-	-	0.9	-	-	-	1.1	3.9	7.3	66.8	-	80.0
Workforce and Centers	-	-	-	-	-	-	-	-	-	2.9	-	2.9
Total	19.0	36.2	18.1	34.8	48.1	3.0	104.0	53.8	54.4	2,676.4	9.0	3,056.9

Restricted General Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**4,664,870**	**7,428,834**	**8,399,363**
Revenues			
Federal Revenue	4,204,039	2,403,604	2,459,323
State Revenues	23,943,053	33,265,327	33,783,435
Local Revenues	11,077,027	6,573,408	6,088,209
Transfers	18,551	-	-
Total Revenues	**39,242,670**	**42,242,338**	**42,330,968**
Expenditures			
Academic Salaries	10,740,532	10,769,019	10,517,875
Classified Salaries	8,188,362	8,090,881	7,705,908
Benefits	5,850,206	6,134,005	4,860,349
Supplies & Materials	1,350,954	2,398,690	4,737,120
Services & Other Operating	3,929,483	9,149,120	9,410,652
Equipment	1,689,922	1,543,484	4,262,048
Transfers	4,729,246	3,186,611	9,236,381
Total Expenditures	**36,478,706**	**41,271,809**	**50,730,332**
Total Surplus/(Deficit)	**2,763,964**	**970,530**	**(8,399,364)**
Ending Reserve Balance	**7,428,834**	**8,399,363**	**(1)**

Restricted General Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8120	Higher Education Act	412,806	407,113	383,327
8130	Workforce Investment Act		-	-
8140	TANF-Federal	81,920	45,454	43,181
8150	Student Financial Aid	817,249	327,273	310,909
8170	Vocational/Applied Tech	896,267	581,271	729,824
8190	Other Federal Restricted Revenues	1,016,749	200,800	190,760
8199	Other Federal Revenues	106,440	197,269	187,405
8290	Ca Dept Ed-Fed Pass Thru	872,608	644,424	613,917
	Total Federal Revenues	**4,204,039**	**2,,604**	**2,459,323**
8501	State Revenue		53,349	46,458
8611	State General Apportionment	19,086	237,530	225,654
8615	Basic Skills	900,149	1,,245	1,917,160
8622	EOPS	1,660,574	1,,807	1,548,640
8623	DSPS	2,184,569	1,,853	2,069,719
8624	State Calworks Allocations	459,145	422,388	401,269
8626	BFAP Apportionment	740,559	633,082	601,428
8627	Matriculations	8,638,420	9,,679	8,785,295
8628	Instructional M&E Allocations			
8629	Other Gen Categorical Allocations	2,013,367	4,,284	4,031,120
8655	Economic Programs	1,161,247	1,044,991	992,741
8656	Other Reimb Categoricals	631,012	2,123,731	4,340,772
8681	ST Lottery Proceeds	1,205,097	503,558	478,380
8691	ST Mandated Costs	3,895		
8694			(2,727)	-
8699	Other Misc ST Revenues	4,325,933	9,287,557	8,344,799
	Total State Revenues	**23,943,053**	**33,265,327**	**33,783,435**

Restricted General Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8821	Cont, Gifts, Endowments	133,669	48,301	53,779
8823	City College Foundation	12,874		
8824	Foundations Sources	154,536	2,012	1,912
8831	Contract Instructional Serv	254,294	579,950	950,474
8832	SF City Sub-Contracts	1,370,340	248,430	236,009
8833	Other Contract Services	5,463,144	1,993,638	1,893,956
8851	Rentals/Leases			
8861			20,477	19,454
8872	Community Service Classes	387,963	482,614	454,619
8876	Health Service Fees-Summary	1,052,355	1,331,210	1,264,650
8881	Parking Fees-Summary	589,759	633,958	498,642
8885	ESLIP	492,120	454,009	158,996
8889	Other Student Fees	184,697	167,364	491,690
8891	Other Local Revenues	849,559	517,568	64,031
8892	Traffic Fines	101,371	67,401	-
8893	Copiers, Fundraising, Recycling & Vending	30,344	26,473	-
	Other Local Revenues	**11,077,027**	**6,573,408**	**6,088,209**
8896	Intrafund Transfer			
8950	F & A Recoveries		-	-
8981	Transfer in - General Unrestricted	-		
8982	Transfer in - General Restricted	18,551	-	-
	Total Transfers	**18,551**	-	-
	Total Revenues	**39,242,670**	**42,242,338**	**42,330,968**

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Expenditures				
1120	Faculty-Sch1	325,363	319,373	328,496
1210	Administrators	1,067,611	1,809,535	1,645,692
1220	Nonteaching-Sch1	1,924,112	1,955,271	1,661,734
1240	Counselors-Sch1	2,635,790	2,145,692	2,125,414
1250	Student Health Personnel	399,374	424,199	307,176
1280	Supervisors			
1320	Faculty-LOA Hourly			
1322	Faculty-Regular Hours	485,531	327,972	302,760
1323	Faculty-Reg Hrs PBL	390,683	380,598	999,506
1324	Faculty-Summer/Int Hourly	11,951	130	3,638
1325	Faculty-Subs	20,069	13,645	723
1333	Faculty-Reg Hrs Ovrld By Load	42,574	27,977	22,621
1422	Nonteaching-Hourly	2,450,776	2,551,957	2,363,621
1423	Part-time Office Hours	702		
1424	Nonteaching-Sum/Int	101,150	88,680	100,584
1442	Counselors-Hourly	789,234	675,118	396,801
1444	Counselors-Sum/Int	89,047	43,914	252,759
1452	Student Health Persn-Hourly	390	159	-
1484	Supervisors-Stipends	6,175	4,801	6,349
	Total Academic Salaries	**10,740,532**	**10,769,019**	**10,517,875**

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
2110	Classified-Reg	3,963,382	4,153,644	4,132,245
2210	Instructional Aides-Reg	588,894	559,270	534,526
2330	Classified-NI Temp	1,871,187	1,784,759	1,966,125
2340	Classified - Class 9910 only	96,092	73,399	-
2370	Classified-NI Coll Aide	714,771	672,261	977,036
2374	Clasified-Summer Lab Aide	100,714	30,706	9,595
2375	Classified-NI Coll Aide WK Stdy	724,517	640,471	-
2380	Classified-Overtime	45,648	58,674	7,164
2410	Instructional Aides-Non Reg Temp	83,000	117,696	76,757
2420	Instructional Aides-Non Reg Sum Int	-	-	2,460
2888	P-Share Time	158		
	Total Classified Salaries	**8,188,362**	**8,090,881**	**7,705,908**
3000	Fringe Benefits-Budget Only	-		
3102	STRS - Administrators	98,896	222,043	134,906
3109	STRS - Certificated	1,121,961	1,122,911	1,291,633
3205	PERS - Classified SEIU	17,481	18,160	12,346
3302	OASDI - Administrators	18,318	26,228	-
3303	OASDI- Stationary Engineers			
3304			257	-

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budt
3305	OASDI - Classified SEIU	380,589	376,753	271,102
3306	OASDI - Crafts	58		
3308	OASDI - CalWorks	5,407	4,551	-
3309	OASDI - Certificated	16,368	15,602	16,539
3322	Medicare - Administrators	15,053	26,480	14,947
3323	Medicare - Stationary Engineers			
3324			60	-
3325	Medicare - Classified SEIU	90,216	89,920	47,836
3326	Medicare - Crafts	13		
3328	Medicare - CalWorks	1,265	1,064	-
3329	Medicare - Certificated	133,621	121,428	112,974
3401	Health Plan			
3402	Health Plan - Administrators	89,096	150,564	58,872
3403	Health Plan - Stationary Engineers			
3405	Health Plan - Classified SEIU	818,696	891,953	581,909
3406	Health Plan - Crafts	50		
3409	Health Plan - Certificated	871,409	835,879	879,008
3416	Dental Plan			
3422	Dental - Administrators	12,314	22,340	15,532
3423	Dental - Stationary Engineers			
3424			160	-
3425	Dental - Classified SEIU	188,391	181,874	151,596
3429	Dental - Certificated	145,142	133,702	149,430
3432	Life Insurance - Administrators	356	831	969
3433	Life Insurance - Stationary Enginee			
3434			6	-
3435	Life Insurance - Classified SEIU	5,748	6,571	9,453
3439	Life Insurance - Certificated	3,154	3,457	13,676
3502	SUI - Administrators	527	944	505
3504			2	-

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
3505	SUI - Classified SEIU	3,238	3,247	3,123
3506	SUI - Crafts	0		
3509	SUI - Certificated	4,825	4,268	22,981
3602	Workers Comp - Administrators	16,522	29,608	13,676
3603	Workers Comp - Stationary Engineers			
3604			66	-
3605	Workers Comp - Classified SEIU	101,930	101,969	30,031
3606	Workers Comp - Crafts	15		
3609	Workers Comp - Certificated	152,581	134,516	116,119
3652	OPEB	277,481	270,164	220,919
3702	SF Retirement - Administrators	61,511	90,445	44,042
3705	SF Retirement - Classified SEIU	1,,288	1,241,429	615,112
3709	SF Reitrement - Certificated	8,118	4,553	31,113
3710	SF Retirement - Students	571		
3991	Other Benefits-Transportation			
	Total Benefits	**5,,206**	**6,134,005**	**4,860,349**
4102	Textbooks	45,783	44,477	312,321
4103	Other Books	8,272	4,728	17,229
4211	Cafeteria-COGS (Food)	-	-	716
4301	Printing Supplies	50,781	26,836	149,034
4302	Computer Supplies	115,455	14,086	110,291
4303	Other Supplies	316,005	1,549,879	1,412,572
4304	Durable Supplies	1,022	-	16,054
4305	Instructional Supplies	788,670	709,941	2,650,949
4306	Food Supplies	23,990	46,576	62,223
4402	Uniforms	976	2,166	5,731
	Total Supplies	**1,350,954**	**2,398,690**	**4,737,120**

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5101	Instructional Service Agreements	2,594	-	573
5110	Guest Lecturer	96,710	96,582	83,525
5120	Computer Consulting	3,457	8,972	19,736
5130	Dues and Memberships	20,722	28,787	51,263
5131	Participants Cost	389	21,821	16,060
5190	Other Consulting	2,353,431	7,161,672	4,776,922
5191	Misc Personal Services			2,149
5193	Honorarium			
5202	Conference and Food Services	51,799	50,323	110,052
5210	Travel - Non-Local	335,192	277,665	843,070
5212	Travel - Local	39,711	28,295	245,673
5350	Postage	8,980	41,475	53,501
5530	Telephone	5,353	3,500	2,120
5560	Housekeeping	-	175	2,149
5610	Other Property Leases	11,600		
5631	Vehicle Leases		1,473	3,582
5632	Copier Leases	49,173	52,692	66,696
5633	Other Leases	107,667	103,496	74,503
5640	Maint & Repair - Non-Equipment	6,620	243	10,029
5650	Maint & Repair - Equipment	97,370	57,068	167,005
5656	Software License Fees	402,883	671,457	1,391,862
5657	Maint - Hazardous Materials			
5658	Maint - Other	2,442		
5720	Litigation			
5801	Broadcasting			

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5802	Print Advertising	58,512	32,868	69,051
5803	Other Advertising	5,115	13,454	11,456
5804	Community Outreach	11,703	8,336	6,629
5805	Student Outreach	9,288	75,991	125,868
5902	Testing Services	22,948	7,213	5,731
5903	City Services			
5905	Bad Checks			
5906	Credit Card Fees	21,597	17,416	12,178
5907	Over/Short	(2,382)	(55)	-
5909	Receivable Write-Off	4,789	14,292	-
5910	Other Expenses	49,669	166,713	891,805
5911			207	215
5912	Fees for Services	49,488	102,954	139,232
5913	Banquet and Other Food Expenses	102,662	104,034	228,013
	Total Services	**3,929,483**	**9,149,120**	**9,410,652**
6102	Site Improvements	-	23,408	169,782
6201	Planning Costs		139,444	665,812
6202	Construction in Progress			
6203	Project Management			
6210	Building Improvements	31,321	4,160	2,732
6301	Audio			
6302	Books	45,759	2,262	2,362

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
6304	Databases	34,117	82,177	54,337
6306	Periodicals	-	45,867	29,372
6307			390	258
6308	Video	3,579	-	9,732
6411	Add-Furniture/Fixtures	33,964	9,861	21,850
6412	Add-Vehicles	-		
6413	Add-Computer Equipment	138,079	199,290	563,658
6414	Add-Miscellaneous Equipment	699,656	559,305	1,328,304
6431	Repl-Furniture/Fixtures		284	186
6433	Repl-Computer Equipment			
6434	Repl-Miscellaneous Equipment	2,620	-	5,731
6441	Add-Non Cap Custodial Furn/Fix			
6443	Add-Non Cap Computer Eqp	256,895	3,751	76,036
6444	Add-Non Cap Custodial Misc Equip	32,220	11,272	13,549
6451	Add-Expendable Furniture/Fixt	13,602	3,380	5,802
6453	Add-Expendable Computer Equip	334,892	447,038	953,961
6454	Add-Expendable Misc Equipment	63,219	11,596	358,586
	Total Equipment	**1,689,922**	**1,543,484**	**4,262,048**
7320	Transfer out - General Restricted	11,623	-	-
7380	Transfer out - Financial Aid	181,177		
7383	Transfer out - Scholarship Trust	38,340	10,625	29,557
7501	Payments to Students	589,786	1,406,708	610,755

Restricted General Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
7600	Other Payments to/for Students	944,303	575,558	976,624
7702	Subrecipient Cost	2,164,487	984,345	2,596,771
7850	F & A Cost	600,355	207,961	854,820
7901	Unallocated Cost	199,175	1,415	4,167,854
	Total Transfers	**4,729,246**	**3,186,611**	**9,236,381**
	Total Expenditures	**36,478,706**	**41,271,809**	**50,730,332**

Restricted General Fund FTE By Location

2019-20 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	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Admissions & Records	-	-	-	-	-	-	-	-	-	1.0	-	1.0
African American Department	-	-	-	-	-	-	-	-	-	-	-	-
Applied Sciences School	-	-	-	-	1.0	-	-	-	-	3.1	-	4.1
Behavioral Sciences School	-		-		-	-	-	-	-	-	-	-
Buildings & Grounds	-				-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Business School	-	-	-	-	-	-	-	-	-	-	-	-
Cal Works School by Prog	-	-	-	-	-	-	-	-	1.0	20.1	-	21.1
Career and Technical Education	-	-	2.3	0.1	2.8	-	1.0	1.0	0.7	25.2	-	33.1
CCSF Organization Group	-	-	-	-	-	-	-	-	-	-	-	-
Chancellor	-	-	-	-	-	-	-	-	-	-	-	-
Chief Operating Officer	-	-	-	-	-	-	-	-	-	-	-	-
Child Development & Family Studies	-	-	-	-	-	-	-	-	-	15.9	-	15.9
Chinatown/North Beach Campus	-	-	-	-	-	-	-	-	-	-	-	-
Civic Center Campus	-	2.0	0.6	0.1	-	-	5.2	0.1	-	1.6	-	9.5
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	-	-	-	-	-	-	-	1.0	-	11.1	-	12.1
District Business Services	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Campus	-	-	-	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	4.0	6.6	-	10.6
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	5.1	-	5.2
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	-	-	-	-	-	-	-	-	-	1.0	-	1.0
Instructional Resources - Media	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-
International Education/ESL School	-	-	-	-	-	-	-	-	-	7.4	-	7.4
ITS	-	-	-	-	-	-	-	-	-	-	-	-

Restricted General Fund FTE By Location

2019-20 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	-	-	-	-	-	-	-	-	1.0	14.1	-	15.1
Library/Learning Resources	-	-	-	-	-	-	-	-	-	5.0	-	5.0
Logistical Services	-	-	-	-	-	-	-	-	-	0.8	-	0.8
Maintenance & Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Mathematics/Math-Bridge	-	-	-	-	-	-	-	-	-	5.8	-	5.8
Matriculation	-	-	-	-	-	-	-	0.2	1.0	22.5	-	23.7
Mission Campus	-	-	-	-	-	-	-	-	-	-	-	-
Nursing	-	-	-	-	-	-	-	-	-	26.0	-	26.0
Office of Diversity & Student Equty	-	-	-	-	-	-	-	-	-	-	-	-
Others - COO	-	-	-	-	-	-	-	-	-	-	-	-
Physical Ed Dept	-	-	-	-	-	-	-	-	-	-	-	-
president campus and centers	-	-	-	-	-	-	-	-	-	-	-	-
Provost	-	-	-	-	-	-	1.0	-	-	6.2	-	7.2
Radiology/Oncology/Diagnosis	-	-	-	-	-	-	-	-	-	-	-	-
School Deans	-	-	-	-	-	-	-	-	-	-	-	-
Schools	-	-	-	-	-	-	-	-	-	-	-	-
Science & Math School	-	-	-	-	-	-	-	-	-	11.1	-	11.1
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 Learni	-	-	0.1	-	-	-	-	0.1	0.1	3.0	-	3.2
Workforce and Centers	-	-	-	-	-	-	-	-	-	-	-	-
Total	1.0	3.2	4.0	4.2	4.0	3.1	7.4	4.3	9.2	335.1	-	375.5

Departmental Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**1,770,103**	**1,900,017**	**2,011,982**
Revenues			
Federal Revenue	9,443	23,564	24,271
State Revenues			
Local Revenues	743,153	741,124	763,357
Transfers			
Total Revenues	**752,596**	**764,687**	**787,628**
Expenditures			
Academic Salaries			
Classified Salaries	694	4,317	4,447
Benefits	193	99	102
Supplies & Materials	197,373	197,610	203,741
Services & Other Operating	416,716	378,248	389,595
Equipment	5,802	66,691	68,692
Transfers	1,904	5,759	5,931
Total Expenditures	**622,682**	**652,723**	**672,508**
Total Surplus/(Deficit)	**129,914**	**111,965**	**115,120**
Ending Reserve Balance	1,900,017	2,011,982	2,127,102

Departmental Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8160	Veterans Education	9,443	23,564	24,271
	Total Federal Revenues	**9,443**	**23,564**	**24,271**
8699	Cont, Gifts, Endowments	50,464	101,304	104,343
8821	Cont, Gifts, Endowments	15,594	692	712
8823	City College Foundation	2,138	53,705	55,317
8824	Foundations Sources			
8825	Scholarship Donations	11,990	1,975	2,034
8826	Other Non-Profit Contributions	45,479	72,364	74,535
8833	Other Contract Services	12,793	7,221	7,437
8841	General Sales	44,293	50,128	51,632
8861	Interest/Invest Inc	373	1,576	1,623
8879	Student Records	13,495	13,336	13,736
8889	Other Student Fees	78,164	79,156	81,530
8896	Intrafund Transfer	(0)	-	-
8986	Transfer in - Bookstore Auxiliary	55,000	(27,273)	(28,091)
8893A	Duplicate Diploma Fees	50		
8893D	Athletic Activities	51,887	55,681	57,352
8893E	Coffee Cart Income	7,650	9,382	9,663
8893F	Copiers	2,834	-	-
8893G	Fundraising	38,570	37,592	38,720
8893H	Membership Fees	775	491	506
8893I	Miscellaneous Income	107,	87,005	89,616
8893N	PY Credit/Refunds	75	1,316	1,356
8893P	Materials Fee	35,415	34,951	35,999
8893S	Library Collection - COTOP	5,093	1,285	1,324
8893T	Library Fines/Lost Books	31,469	27,267	28,085
8893V	Transcript Fees	87,893	83,969	86,489
8893Z	Jazzland Commissions	44,204	48,000	49,440
	Total Local Revenues	**743,153**	**741,124**	**763,357**
	Total Revenues	**752,596**	**764,687**	**787,628**

Departmental Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Expenditures				
1220	Nonteaching-Sch1			
1325	Faculty-Subs			
1422	Nonteaching-Hourly			
	Total Academic Salaries			
2330	Classified-NI Temp			
2370	Classified-NI Coll Aide		3,989	4,108
2380	Classified-Overtime	694	328	338
	Total Classified Salaries	**694**	**4,317**	**4,447**
3109	STRS - Certificated			
3305	OASDI - Classified SEIU	43	20	21
3325	Medicare - Classified SEIU	10	5	5
3329	Medicare - Certificated			
3405	Health Plan - Classified SEIU	88	40	41
3409	Health Plan - Certificated	-	-	-
3425	Dental - Classified SEIU	26	21	22
3429	Dental - Certificated			
3435	Life Insurance - Classified SEIU	1	1	1
3439	Life Insurance - Certificated			
3505	SUI - Classified SEIU	0	0	0
3509	SUI - Certificated			
3605	Workers Comp - Classified SEIU	11	5	5
3609	Workers Comp - Certificated			
3652	OPEB	14	7	7
	Total Benefits	**193**	**99**	**102**
4102	Textbooks			
4103	Other Books	5,547	5,642	5,811
4301	Printing Supplies	49,948	23,226	23,922
4302	Computer Supplies	570	524	540
4303	Other Supplies	49,400	60,869	62,695
4304	Food Supplies	315	78	80
4305	Instructional Supplies	90,117	86,445	89,038
4306	Durable Supplies	(200)		
4402	Uniforms	9,378	21,178	21,813
4405	Paper/Plastic Supplies			
4888	SUPPLIES EXPENSE RECOVERY	(7,702)	(351)	(362)
	Total Supplies	**197,373**	**197,610**	**203,741**

Departmental Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5110	Guest Lecturer			
5130	Dues and Memberships	2,550	4,599	4,737
5190	Other Consulting		60	62
5202	Conference and Food Services		3,818	3,933
5210	Travel - Non-Local	96,977	99,954	102,953
5212	Travel - Local	5,004	5,288	5,446
5350	Postage	45,511	20,365	20,976
5610	Other Property Leases	30,646	26,345	27,136
5631	Vehicle Leases			
5632	Copier Leases	73,930	60,979	62,808
5633	Other Leases	3,940	2,600	2,678
5640	Maint & Repair - Non-Equipment			
5650	Maint & Repair - Equipment	7,161	15,134	15,588
5655	Maint & Repair - Vehicles	8,420	5,199	5,354
5656	Software License Fees	2,499	23,668	24,378
5657	Maint - Hazardous Materials			
5658	Maint - Other			
5801	Broadcasting			
5802	Print Advertising	955	136	140
5803	Other Advertising		185	191
5804	Community Outreach	5,733	730	752
5805	Student Outreach	14,744	15,028	15,479
5888	SERVICES EXPENSE RECOVERY	(36,027)	(14,548)	(14,985)
5902	Testing Services	2,958	2,088	2,151
5906	Credit Card Fees	520	389	401
5908	Bank Service Fees	120	35	36
5910	Other Expenses	66,408	15,948	16,426
5912	Fees for Services	84,363	89,560	92,246
5913	Banquet and Other Food Expenses	304	688	708
	Total Services	**416,716**	**378,248**	**389,595**
6102	Site Improvements			
6203	Project Management			
6302	Books	-	12,030	12,391
6304	Databases		35,791	36,864
6306	Periodicals		2,257	2,324
6414	Add-Miscellaneous Equipment	1,926		
6433	Repl-Computer Equipment		2,948	3,037
6434	Repl-Miscellaneous Equipment	347		
6441	Add-Non Cap Custodial Furn/Fix		1,805	1,859
6443	Add-Non Cap Computer Eqp	3,529	2,192	2,258
6444	Add-Non Cap Custodial Misc Equip			
6453	Add-Expendable Computer Equip		9,668	9,958
6454	Add-Expendable Misc Equipment			
	Total Equipment	**5,802**	**66,691**	**68,692**

Departmental Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
7310	Transfer out - General Unrestricted	1,154	712	733
7320	Transfer out - General Restricted			
7383	Transfer out - Scholarship Trust		3,273	3,371
7501	Payments to Students	750	1,774	1,827
7600	Other Payments to/for Students			
7901	Unallocated Cost	-	-	-
	Total Transfers	**1,904**	**5,759**	**5,931**
	Total Expenditures	**622,682**	**652,723**	**672,508**
	Total Surplus/(Deficit)	**129,914**	**111,965**	**115,120**

Child Development Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimd Actuals	2019-20 Tentativ Budge
Beginning Reserve Balance	**16,567**	**16,567**	**14540**
Revenues			
Federal Revenue	157,660	657,012	396,300
State Revenues	835,270	430,611	455,700
Local Revenues	490,633	472,000	472,000
Transfers	305,053	463,381	463,381
Total Revenues	**1,788,616**	**2,023,004**	**1,787,381**
Expenditures			
Academic Salaries	8,299	11,770	12,005
Classified Salaries	1,061,779	1,294,846	1,320,743
Benefits	513,184	571,415	582,843
Supplies & Materials	30,411	4,200	4,284
Services & Other Operating	174,945	12,300	12,547
Equipment			
Transfers			
Total Expenditures	**1,788,616**	**1,894,531**	**1,932,422**
Total Surplus/(Deficit)	**-**	**128,473**	**(145,041)**
Ending Reserve Balance	**16,567**	**145,040**	**(0)**

Child Development Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8130	Workforce Investment Act	-		
8290	Ca Dept Ed-Fed Pass Thru	157,660	657,012	396,300
	Total Federal Revenues	**157,660**	**657,012**	**396,300**
8510	CDE-Apportionment	81,830	86,454	86,500
8530	General CDE Revenues	587,686	57,975	83,000
8621	Child Development	-		
8699	Other Misc ST Revenues	165,754	286,183	286,200
	Total State Revenues	**835,270**	**430,611**	**455,700**
8821	Cont, Gifts, Endowments	348,670	472,000	472,000
8824	Foundations Sources	8,584		
8832	SF City Sub-Contracts	133,380	-	-
8871	Child Development Services	-		
8891	Other Local Revenues	-		
	Total Local Revenues	**490,633**	**472,000**	**472,000**
8981	Transfer in - General Unrestricted	305,053	463,381	463,381
8984	Transfer in - Child Development			
8950	F & A Recoveries	-		
	Total Transfers	**305,053**	**463,381**	**463,381**
	Total Revenues	**1,788,616**	**2,023,004**	**1,787,381**
Expenditures				
1220	Nonteaching-Sch1	6,550	8,892	9,070
1323	Faculty-Reg Hrs PBL	-		
1422	Nonteaching-Hourly	1,748	2,878	2,936
	Total Academic Salaries	**8,299**	**11,770**	**12,005**
2110	Classified-Reg	660,410	843,817	860,693
2210	Instructional Aides-Reg	141,496	219,886	224,284
2330	Classified-NI Temp	240,198	210,940	215,159
2370	Classified-NI Coll Aide	19,079	19,846	20,243
2380	Classified-Overtime	-	357	364
2888	P-Share Time	595		
	Total Classified Salaries	**1,061,779**	**1,294,846**	**1,320,743**

Child Development Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
3109	STRS - Certificated	967	1,082	1,104
3305	OASDI - Classified SEIU	63,267	60,415	61,624
3309	OASDI - Certificated	-	-	-
3325	Medicare - Classified SEIU	14,797	14,130	14,412
3329	Medicare - Certificated	122	133	135
3401	Health Plan			
3405	Health Plan - Classified SEIU	177,126	156,423	159,552
3409	Health Plan - Certificated	422	321	327
3416	Dental Plan			
3425	Dental - Classified SEIU	39,330	35,357	36,064
3429	Dental - Certificated	159	135	138
3435	Life Insurance - Classified SEIU	844	1,062	1,083
3439	Life Insurance - Certificated	3	3	3
3505	SUI - Classified SEIU	501	480	490
3509	SUI - Certificated	4	5	5
3605	Workers Comp - Classified SEIU	16,163	15,379	15,687
3609	Workers Comp - Certificated	132	145	147
3652	OPEB	20,724	19,736	20,131
3705	SF Retirement - Classified SEIU	178,622	266,610	271,943
3709	SF Reitrement - Certificated	-	-	-
	Total Benefits	**513,184**	**571,415**	**582,843**
4103	Other Books	-		
4301	Printing Supplies	-	-	-
4303	Other Supplies	12,264	100	102
4305	Instructional Supplies	935	100	102
4306	Food Supplies	17,212	4,000	4,080
4402	Uniforms		0	0
	Total Supplies	**30,411**	**4,200**	**4,284**
5000	Budget-Other Operating Expenses	-		
5130	Dues and Memberships	95	1,319	1,345
5190	Other Consulting	174,306	10,958	11,177
5212	Travel - Local	-	-	-
5350	Postage	-	23	24
5540	Other utilities			
5640	Maint & Repair - Non-Equipment	358		
5650	Maint & Repair - Equipment	-		
5656	Software License Fees	-		
5909	Receivable Write-Off	-		
5910	Other Expenses	11		-
5912	Fees for Services	175		
5914	Governmental Fees, Taxes & Licenses	-		
	Total Services	**174,945**	**12,300**	**12,547**

Child Development Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
6414	Add-Miscellaneous Equipment	-		
	Total Equipment	**-**	**-**	**-**
7340	Transfer out - Child Development	-		
7501	Payments to Students	-		
7850	F & A Cost	-		
7901	Unallocated Cost	-		
	Total Transfers	**-**	**-**	**-**
	Total Expenditures	**1,788,616**	**1,894,531**	**1,932,422**
	Total Surplus/(Deficit)	-	128,473	(145,041)

Cafeteria Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**132,572**	**0**	**(0)**
Revenues			
Local Revenues	677,814	767,390	767,390
Transfers	684,707	690,019	690,019
Total Revenues	**1,362,521**	**1,457,409**	**1,457,409**
Expenditures			
Classified Salaries	453,905	465,227	474,532
Benefits	238,655	220,416	224,824
Supplies & Materials	568,474	551,045	532,916
Services & Other Operating	183,459	176,890	180,428
Equipment	50,600	43,832	44,709
Transfers			-
Total Expenditures	**1,495,093**	**1,457,410**	**1,457,408**
Total Surplus/(Deficit)	**(132,572)**	**(1)**	**1**
Ending Reserve Balance	0	(0)	0

Cafeteria Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8848	CAFE-Food Sales	615,625	704,426	704,426
8848A	Retail Sales	5,794	4,746	4,746
8849	CAFE-Food Sales	55,957	58,353	58,353
8849A	Retail Sales	439	(134)	(134)
	Total Local Revenues	**677,814**	**767,390**	**767,390**
8981	Transfer in - General Unrestricted	684,707	690,019	690,019
8983	Transfer in - Cafeteria			
	Total Transfers	**684,707**	**690,019**	**690,019**
	Total Revenues	**1,362,521**	**1,457,409**	**1,457,409**
2110	Classified-Reg	98,767	98,102	100,065
2390	Classified-NI Cafeteria	355,138	367,125	374,467
	Total Classified Salaries	**453,905**	**465,227**	**474,532**
3305	OASDI - Classified SEIU	27,320	27,866	28,423
3325	Medicare - Classified SEIU	6,389	6,517	6,647
3405	Health Plan - Classified SEIU	76,989	67,466	68,816
3416	Dental Plan			
3425	Dental - Classified SEIU	16,400	13,600	13,872
3435	Life Insurance - Classified SEIU	379	379	386
3505	SUI - Classified SEIU	227	231	236
3605	Workers Comp - Classified SEIU	7,116	7,254	7,399
3652	OPEB	9,074	9,250	9,435
3705	SF Retirement - Classified SEIU	94,762	87,853	89,610
	Total Benefits	**238,655**	**220,416**	**224,824**

Cafeteria Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
4211	Cafeteria-COGS (Food)	411,721	408,801	387,827
4212	Cafeteria-COGS (Beverage)	21,713	24,858	25,355
4301	Printing Supplies	1,191	628	640
4302	Computer Supplies	223	-	-
4303	Other Supplies	24,623	15,316	15,623
4305	Instructional Supplies	21,484	23,438	23,907
4402	Uniforms	5,193	2,695	2,749
4403	Tableware/Linen	13,558	15,013	15,314
4405	Paper/Plastic Supplies	55,195	44,793	45,689
4406	Cleaning Supplies	13,571	15,502	15,812
	Total Supplies	**568,474**	**551,045**	**532,916**
5130	Dues and Memberships	1,730	1,413	1,441
5190	Other Consulting	1,750		
5632	Copier Leases	2,696	2,594	2,646
5633	Other Leases	-	13,074	13,336
5650	Maint & Repair - Equipment	146,495	147,558	150,509
5656	Software License Fees	162		
5803	Other Advertising	-	564	575
5906	Credit Card Fees	9,554	8,445	8,614
5907	Over/Short	835	202	206
5910	Other Expenses	518	670	683
5912	Fees for Services	16,474	2,370	2,418
5914		3,245		
	Total Services	**183,459**	**176,890**	**180,428**
6413	Add-Computer Equipment	3,696	-	-
6414	Add-Miscellaneous Equipment	28,690	13,801	14,077
6431	Repl-Furniture/Fixtures	-	-	-
6441	Add-Non Cap Custodial Furn/Fix	-		
6444	Add-Non Cap Custodial Misc Equip	-		
6451	Add-Expendable Furniture/Fixt	1,932		
6454	Add-Expendable Misc Equipment	16,282	30,032	30,632
	Total Equipment	**50,600**	**43,832**	**44,709**
7330	Transfer out - Cafeteria	-		
7600	Payments to Students	-		
	Total Transfers	-	-	-
	Total Expenditures	**1,495,093**	**1,457,410**	**1,457,408**
	Total Surplus/(Deficit)	**(132,572)**	**(1)**	**1**

Special Revenue (Parcel Tax) Fund Summary
2019-20 Tentative Budget

Description	2016-17 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**5,564,853**	**4,938,742**	**(0)**
Revenues			
Local Revenues	19,000,396	19,000,396	19,000,396
Total Revenues	**19,000,396**	**19,000,396**	**19,000,396**
Expenditures			
Academic Salaries	7,052,206	12,674,714	9,227,206
Classified Salaries	5,454,970	5,454,970	5,454,970
Benefits	3,163,479	3,163,479	3,163,479
Services & Other Operating	3,530,853	2,604,742	1,154,742
Equipment	425,000	41,234	-
Transfers			
Total Expenditures	**19,626,507**	**23,939,138**	**19,000,396**
Total Surplus/(Deficit)	**(626,111)**	**(4,938,742)**	**(0)**
Ending Reserve Balance	4,938,742	(0)	(0)

Special Revenue (Parcel Tax) Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8819B	Prop A-City College Parcel Tax	19,000,396	19,000,396	19,000,396
	Total Local Revenues	**19,000,396**	**19,000,396**	**19,000,396**
	Total Revenues	**19,000,396**	**19,000,396**	**19,000,396**
Expenditures				
1120	Faculty-Sch1	1,672,125	3,994,633	1,672,125
1230	Librarians-Sch1	786,193	786,193	786,193
1240	Counselors-Sch1	3,222,284	3,222,284	3,222,284
1250	Student Health Personnel	-	-	-
1323	Faculty-Reg Hrs PBL	659,335	3,959,335	2,834,335
1324	Faculty-Summer/Int Hourly	-	-	-
1325	Faculty-Subs	-	-	-
1333	Faculty-Reg Hrs Ovrld By Load	-	-	-
1422	Nonteaching-Hourly	712,269	712,269	712,269
	Total Academic Salaries	**7,052,206**	**12,674,714**	**9,227,206**
2110	Classified-Reg	5,454,970	5,454,970	5,454,970
2210	Instructional Aides-Reg	-	-	-
2330	Classified-NI Temp	-	-	-
2390	Classified-NI Cafeteria	-	-	-
2410	Instructional Aides-Non Reg Temp	-	-	-
	Total Classified Salaries	**5,454,970**	**5,454,970**	**5,454,970**

Special Revenue (Parcel Tax) Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
3109	STRS - Certificated	421,753	421,753	421,753
3304	OASDI - Classified Managers	7,341	7,341	7,341
3305	OASDI - Classified SEIU	313,282	313,282	313,282
3309	OASDI - Certificated	542	542	542
3324	Medicare - Classified Managers	1,724	1,724	1,724
3325	Medicare - Classified SEIU	73,902	73,902	73,902
3329	Medicare - Certificated	47,761	47,761	47,761
3405	Health Plan - Classified SEIU	586,619	586,619	586,619
3407	Health Plan - Governing Board	-	-	-
3409	Health Plan - Certificated	341,956	341,956	341,956
3424	Dental - Classified Managers	1,596	1,596	1,596
3425	Dental - Classified SEIU	108,551	108,551	108,551
3429	Dental - Certificated	61,315	61,315	61,315
3434	Life Insurance - Classified Manager	61	61	61
3435	Life Insurance - Classified SEIU	3,540	3,540	3,540
3439	Life Insurance - Certificated	1,165	1,165	1,165
3504	SUI - Classified Managers	60	60	60
3505	SUI - Classified SEIU	2,629	2,629	2,629
3509	SUI - Certificated	1,694	1,694	1,694
3602	Workers Comp - Administrators	-	-	-
3604	Workers Comp - Classified Managers	1,885	1,885	1,885
3605	Workers Comp - Classified SEIU	82,587	82,587	82,587
3609	Workers Comp - Certificated	53,114	53,114	53,114
3704	SF Retirement - Classified Managers	23,476	23,476	23,476
3705	SF Retirement - Classified SEIU	1,026,926	1,026,926	1,026,926
3709	SF Reitrement - Certificated	-	-	-
3913	SUSP-Other Benefits			
3991	Other Benefits-Transportation			
	Total Benefits	**3,163,479**	**3,163,479**	**3,163,479**
5190	Other Consulting	2,530,853	730,853	154,742
5656	Software License Fees	1,000,000	1,873,889	1,000,000
	Total Services	**3,530,853**	**2,604,742**	**1,154,742**

Special Revenue (Parcel Tax) Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
6101	Sites (Planning)	-	-	-
6302	Books	-	-	-
6304	Databases	-	-	-
6306	Periodicals	-	-	-
6411	Add-Furniture/Fixtures	-	-	-
6412	Add-Vehicles	-	-	-
6413	Add-Computer Equipment	175,000	41,234	-
6414	Add-Miscellaneous Equipment	-	-	-
6432	Repl-Vehicles	-	-	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	-	-	-
6443	Add-Non Cap Computer Eqp	250,000	-	-
6444	Add-Non Cap Custodial Misc Equip	-	-	-
6451	Add-Expendable Furniture/Fixt	-	-	-
6453	Add-Expendable Computer Equip	-	-	-
6454	Add-Expendable Misc Equipment	-	-	-
	Total Equipment	**425,000**	**41,234**	**-**
7371	Transfer out - OPEB	-	-	-
	Total Transfers	**-**	**-**	**-**
	Total Expenditures	**19,626,507**	**23,939,138**	**19,000,396**
	Total Surplus/(Deficit)	(626,111)	(4,938,742)	(0)

Capital Outlay Fund Summary
2019 - 20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**13,099,560**	**11,032,496**	**4,051,241**
Revenues			
State Revenues	2,008,426	515,468	562,512
Local Revenues	201,215	184,506	209,131
Transfers			
Total Revenues	**2,209,641**	**699,974**	**771,643**
Expenditures			
Academic Salaries			
Classified Salaries	48,900	45,773	42,797
Benefits	21,432	20,950	19,588
Supplies & Materials	76,545	48,957	44,877
Services & Other Operating	2,294,823	4,079,563	1,906,266
Equipment	1,835,006	3,485,985	2,295,487
Total Expenditures	**4,276,706**	**7,681,228**	**4,309,015**
Total Surplus/(Deficit)	**(2,067,064)**	**(6,981,254)**	**(3,537,373)**
Ending Reserve Balance	11,032,496	4,051,241	513,869

Capital Outlay Fund Detail
2019 - 20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
3602	Workers Comp - Administrators	-		
3603	Workers Comp - Stationary Engineers	-		
3605	Workers Comp - Classified SEIU	727	718	671
3606	Workers Comp - Crafts	40		
3652	OPEB	978	915	856
3705	SF Retirement - Classified SEIU	9,200	9,068	8,478
	Total Benefits	**21,432**	**20,950**	**19,588**
4103	Other Books	6,866	-	-
4301	Printing Supplies	2,300		
4303	Other Supplies	24,877	13,712	12,570
4304	Durable Supplies	9,799	35,245	32,308
4305	Instructional Supplies	32,704	-	-
	Total Supplies	**76,545**	**48,957**	**44,877**
5190	Other Consulting	308,901	288,116	264,106
5610	Other Prop Leases	1,722,952	2,408,259	1,611,648
5633	Other Leases	-		
5640	Maint & Repair - Non-Equipment	36,539	1,277,142	23,106
5650	Maint & Repair - Equipment	192,424	103,422	5,000
5656	Software License Fees	22,525	-	-
5722	Legal Services	-	-	-
5802	Print Advertising		506	464
5804	Community Outreach	418		
5912	Fees for Services	11,066	2,119	1,942
	Total Services	**2,294,823**	**4,079,563**	**1,906,266**

Capital Outlay Fund Detail
2019 - 20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
6102	Site Improvements	-		
6201	Planning Costs	177,780	1,991,910	925,918
6202	Construction in Progress	593,930	1,305,656	1,196,852
6203	Project Management	102,248	4,488	4,114
6204	Planning Harzard Materials		-	-
6210	Building Improvements	-	118,909	109,000
6302	Books	112,877	-	-
6304	Databases	108,584		
6306	Periodicals	39,967	-	-
6411	Add-Furniture/Fixtures	-		
6413	Add-Computer Equipment	39,391	9,817	8,999
6414	Add-Miscellaneous Equipment	348,827	20,437	18,734
6431	Repl-Furniture/Fixtures	-		
6433	Repl-Computer Equipment	17,711		
6434	Repl-Miscellaneous Equipment	67,242	-	-
6441	Add-Non Cap Custodial Furn/Fix	-		
6443	Add-Non Cap Computer Eqp	10,227		
6444	Add-Non Cap Custodial Misc Equip	50,375	2,905	2,663
6451	Add-Expendable Furniture/Fixt	-		
6453	Add-Expendable Computer Equip	5,167		
6454	Add-Expendable Misc Equipment	160,680	31,862	29,207
	Total Equipment	**1,835,006**	**3,485,985**	**2,295,487**
7350	Transfer out - Capital Projects	-		
	Total Equipment	**1,835,006**	**3,485,985**	**2,295,487**

1995 Bond Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimd Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**609,743**	**531,223**	**195,139**
Revenues			
Federal Revenue			
State Revenues			
Local Revenues			
Transfers			
Total Revenues	**-**	**-**	**-**
Expenditures			
Classified Salaries			
Benefits			
Services & Other Operating	78,520	76,443	95,000
Equipment		259,641	100,139
Total Expenditures	**78,520**	**336,084**	**195,139**
Total Surplus/(Deficit)	**(78,520)**	**(336,084)**	**(195,139)**
Ending Reserve Balance	531,223	195,139	0

1995 Bond Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
2110	Classified-Reg	-		
	Total Classified Salaries	**-**	**-**	**-**
3305	OASDI - Classified SEIU	-		
3325	Medicare - Classified SEIU	-		
3405	Health Plan - Classified SEIU	-		
3425	Dental - Classified SEIU	-		
3435	Life Insurance - Classified SEIU	-		
3505	SUI - Classified SEIU	-		
3605	Workers Comp - Classified SEIU	-		
3652	OPEB	-		
3705	SF Retirement - Classified SEIU	-		
	Total Benefits	**-**	**-**	**-**
5722	Legal Services	78,520	76,443	95,000
	Total Services	**78,520**	**76,443**	**95,000**
6101	Sites (Planning)	-		
6201	Planning Costs	-		-
6203	Project Management	-		-
6413	Add-Computer Equipment		259,641	100,139
	Total Equipment	**-**	**259,641**	**100,139**
	Total Expenditures	**78,520**	**336,084**	**195,139**
	Total Surplus/(Deficit)	(78,520)	(336,084)	(195,139)

2001 Bond Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**133,442**	**268,722**	**268,722**
Revenues			
Federal Revenue			
State Revenues			
Local Revenues	134,245		14,702
Transfers	1,035		
Total Revenues	**135,280**	**-**	**14,702**
Expenditures			
Services & Other Operating			283,423
Equipment			
Total Expenditures	**-**	**-**	**283,423**
Total Surplus/(Deficit)	**135,280**	**-**	**(268,721)**
Ending Reserve Balance	268,722	268,722	0

2001 Bond Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8861	Interest/Invest Inc	134,245	14,702	14,702
	Total Local Revenues	**134,245**	**14,702**	**14,702**
8994	Transfer in-Bond Fund	1,035		
	Total Transfers	**1,035**		
	Total Revenues	**135,280**	**14,702**	**14,702**
Expenditures				
5190	Other Consulting	-		283,423
	Total Services	**-**	**-**	**283,423**
6203	Project Management	-		
	Total Equipment	**-**	**-**	**-**
	Total Expenditures	**-**	**-**	**283,423**
	Total Surplus/(Deficit)	135,280	14,702	(268,721)

2005 Bond Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**49,432,893**	**52,989,180**	**46,408,920**
Revenues			
Local Revenues	5,304,933	46,615	38,000
Total Revenues	**5,304,933**	**46,615**	**38,000**
Expenditures			
Classified Salaries	67,213	13,732	152,675
Benefits	22,416	4,576	50,951
Services & Other Operating	1,192,606	293,688	149,130
Equipment	466,411	6,314,879	20,437,243
Total Expenditures	**1,748,646**	**6,626,875**	**20,789,999**
Total Surplus/(Deficit)	**3,556,287**	**(6,580,260)**	**(20,751,999)**
Ending Reserve Balance	52,989,180	46,408,920	25,656,921

2005 Bond Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8950	F + A Recoveries	4,800,078	8,182	8,000
8861	Interest/Invest Inc	504,855	38,433	30,000
	Total Local Revenues	**5,304,933**	**46,615**	**38,000**
	Total Revenues	**5,304,933**	**46,615**	**38,000**
Expenditures				
2110	Classified-Reg	66,865	13,713	152,675
2210	Instructional Aides-Reg	-		
2380	Classified-OT	349	19	
	Total Classified Salaries	**67,213**	**13,732**	**152,675**
3303	OASDI- Stationary Engineers	-		
3305	OASDI - Classified SEIU	4,084	834	9,289
3323	Medicare - Stationary Engineers	-		
3325	Medicare - Classified SEIU	955	195	2,173
3403	Health Plan - Stationary Engineers	-		
3405	Health Plan - Classified SEIU	-	-	
3409	Health Plan - Certificated	-		
3425	Dental - Classified SEIU	1,742	319	3,548
3435	Life Insurance - Classified SEIU	48	12	134
3505	SUI - Classified SEIU	34	7	77
3603	Workers Comp - Stationary	-		
3605	Workers Comp - Classified SEIU	1,054	215	2,398
3652	OPEB	1,344	275	3,058
3705	SF Retirement - Classified SEIU	13,155	2,719	30,275
	Total Benefits	**22,416**	**4,576**	**50,951**
5190	Other Consulting	41,806	65,455	149,130
5212	Travel - Local	-		
5610	Other Property Leases	-	-	
5640	Maint & Repair - Non-Equipment	-	-	
5650	Maint & Repair - Equipment	-		
5722	Legal Services	1,135,886	206,777	
5803	Other Advertising		3,285	
5912	Fees for Services	14,913	18,171	
	Total Services	**1,192,606**	**293,688**	**149,130**

2005 Bond Fund Detail

2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
6101	Sites (Planning)	11,593	63,473	
6102	Site Improvements	-		-
6201	Planning Costs	64,594	355,639	19,,243
6202	Construction in Progress	19,983	706,259	
6203	Project Management	334,335	169,993	950,000
6204	Hazardous Materials			
6210	Management Hazard Materials	35,906		
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	-	-	
6453	Add-Expendable Computer Equip	-	91,279	
6454	Add-Expendable Misc Equipment	-	28,236	
	Total Equipment	**466,411**	**6,314,879**	**20,437,243**
	Total Expenditures	**1,748,646**	**6,626,875**	**20,789,999**
	Total Surplus/(deficit)	3,556,287	(6,580,260)	(20,751,999)

Self-Insurance Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**19,030,788**	**10,254,609**	**13,151**
Revenues			
Federal Revenue			
State Revenues			
Local Revenues	5,647,241	6,258,679	6,260,362
Transfers			-
Total Revenues	**5,647,241**	**6,258,679**	**6,260,362**
Expenditures			
Academic Salaries			
Classified Salaries	79,465	71,882	51,223
Benefits	7,233,290	8,724,580	254,645
Supplies & Materials	4,942	934	953
Services & Other Operating	2,149,524	4,116,765	2,195,456
Equipment	(3,747)	-	-
Transfers	4,959,945	3,585,976	3,585,976
Total Expenditures	**14,423,420**	**16,500,137**	**6,088,253**
Total Surplus/(Deficit)	**(8,776,179)**	**(10,241,458)**	**172,110**
Ending Reserve Balance	10,254,609	13,151	185,261

Self-Insurance Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8861	Interest/Invest Inc	500	1,683	1,683
8891	Other Local Revenues	5,646,741	6,256,996	6,258,679
	Total Local Revenues	**5,647,241**	**6,258,679**	**6,260,362**
8981	Transfer in - General Unrestricted	-	-	-
8996	Transfer in - Special Revenue			
	Total Transfers	**-**	**-**	**-**
	Total Revenues	**5,647,241**	**6,258,679**	**6,260,362**
Expenditures				
1210	Faculty-Sch1		21,664	22,097
2110	Classified-Reg	79,465	50,219	51,223
2380	Classified-Overtime	-		
	Total Classified Salaries	**79,465**	**71,882**	**51,223**
3109	STRS - Certificated	-		
3302	OASDI - Administrators		1,317	1,343
3305	OASDI - Classified SEIU	4,856	3,074	3,136
3322	Medicare - Administrators		308	314
3325	Medicare - Classified SEIU	1,136	719	733
3405	Health Plan - Classified SEIU	7,176	3,707	3,781
3425	Dental - Classified SEIU	1,742	960	979
3435	Life Insurance - Classified SEIU	48	36	37
3461	Post Retirement	7,200,000	8,474,928	
3502	SUI - Administrators		10	11
3505	SUI - Classified SEIU		21	21
3602	Workers Comp - Administrators		329	335
3605	Workers Comp - Classified SEIU	1,246	646	659
3652	OPEB	1,589	226,315	230,842
3702	SF Retirement - Administrators		4,047	4,128
3705	SF Retirement - Classified SEIU	15,496	8,162	8,326
	Total Benefits	**7,233,290**	**8,724,580**	**254,645**
4303	Other Supplies	4,942	934	953
	Total Supplies	**4,942**	**934**	**953**

Self-Insurance Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
5130	Dues and Memberships	1,270	722	737
5190	Other Consulting	41,523	27,906	28,464
5210	Travel - Non-Local	2,426	2,033	2,073
5212	Travel - Local	(9,189)	319	326
5410	Insurance	1,150,830	1,173,723	697,197
5450	Self-Insurance Claims	752,098	713,682	724,311
5721	Judgments/Claims/Settlements	100	2,125,924	668,443
5910	Other Expenses	1,593		
5912	Fees for Services	208,874	72,455	73,905
	Total Services	**2,149,524**	**4,116,765**	**2,195,456**
6411	Add-Furniture/Fixtures	(3,747)	-	-
	Total Equipment	**(3,747)**	**-**	**-**
7371	Transfer out - OPEB	4,959,945	3,585,976	3,585,976
	Total transfers	**4,959,945**	**3,585,976**	**3,585,976**
	Total Expenditures	**14,423,420**	**16,500,137**	**6,088,253**
	Total Surplus/(Deficit)	(8,776,179)	(10,241,458)	172,110

Student Financial Aid Fund Summary
2019-20 Tentative Budget

Description	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Beginning Reserve Balance	**1,968,822**	**1,676,752**	**292,773**
Revenues			
Federal Revenue	16,333,354	15,920,285	17,354,559
State Revenues	1,225,089	1,322,186	1,322,186
Local Revenues	41,033	28,717	28,717
Transfers	181,177	-	-
Total Revenues	**17,780,653**	**17,271,188**	**18,705,462**
Expenditures			
Academic Salaries			
Classified Salaries	131,351	123,672	126,146
Benefits	49,655	47,238	48,182
Supplies & Materials			
Transfers	17,891,717	18,484,257	18,823,907
Total Expenditures	**18,072,723**	**18,655,167**	**18,998,235**
Total Surplus/(Deficit)	**(292,070)**	**(1,383,979)**	**(292,773)**
Ending Reserve Balance	1,676,752	292,773	0

Student Financial Aid Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
8150	Student Financial Aid	16,526,678	15,899,078	17,333,352
8151	Perk-Repay to Fed	(214,229)		
8199	Other Federal Revenues	20,905	21,207	21,207
	Total Federal Revenues	**16,333,354**	**15,920,285**	**17,354,559**
8695	State Financial Aid	1,225,089	1,322,186	1,322,186
	Total State Revenues	**1,225,089**	**1,322,186**	**1,322,186**
8861	Interest/Invest Inc	(2,255)	(4,291)	(4,291)
8862	Interest on Student Loans	37,316	32,161	32,161
8898	Perk-OE-Misc.	5,079	17	17
8899	Perk-OE-Late charges-7/87	893	830	830
	Total Local Revenues	**41,033**	**28,717**	**28,717**
8982	Transfer in - General Restricted	181,177		
	Total Transfers	**181,177**	**-**	**-**
	Total Revenues	**17,780,653**	**17,271,188**	**18,705,462**

Student Financial Aid Fund Detail
2019-20 Tentative Budget

Acct	Account Title	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Tentative Budget
Expenditures				
2110	Classified-Reg	131,351	123,672	126,146
	Total Classified Salaries	**131,351**	**123,672**	**126,146**
3305	OASDI - Classified SEIU	8,068	7,417	7,565
3325	Medicare - Classified SEIU	1,887	1,771	1,807
3405	Health Plan - Classified SEIU	8,194	8,032	8,193
3425	Dental - Classified SEIU	1,742	1,601	1,633
3435	Life Insurance - Classified SEIU	48	60	61
3505	SUI - Classified SEIU	66	62	63
3605	Workers Comp - Classified SEIU	2,060	1,940	1,978
3652	OPEB	2,627	2,473	2,523
3705	SF Retirement - Classified SEIU	24,964	23,881	24,359
	Total Benefits	**49,655**	**47,238**	**48,182**
4303	Other Supplies	-		-
	Total Supplies	**-**	**-**	**-**
7380	Transfer out - Financial Aid	18,551	29,446	**30,035**
7501	Payments to Students	17,869,326	18,473,098	18,842,560
7511	Perk-Other Coll. Exp	2,449	2,604	2,656
7523	Perk-COLP-TS Current	2,875	818	835
7530	Perk-COLP-MS Current			
7540	Perk-COLP-Law Enforce	150		
7542	Perk-COLP-Nurse/Med	4,847	2,007	2,047
7544	Perk-COLP-Death	3,750		
7545	Perk-COLP-Disability	1,500		
7561	Perk-Assign to Fed	14,852	7,592	7,744
7564	Perk-FISAP-ACA	(26,614)	(31,309)	(31,935)
7565	Perk-COLP-Compromise	31		
	Total Transfers	**17,891,717**	**18,484,257**	**18,823,907**
	Total Expenditures	**18,072,723**	**18,655,167**	**18,998,235**
	Total Surplus/(Deficit)	(292,070)	(1,383,979)	(292,773)

Six Year Unrestricted General Fund and Parcel Tax Fund History

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund History
2019-20 Tentative Budget

		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
Description		**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**
1120	Faculty-Sch1	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	45,826,329	39,385,625
1129	Faculty-Long Term Substitutes	90,418	16,984	-	-	123,734	19,054	164,978	35,632	270,488	40,704	349,229	67,843
1188	IS-Faculty Recovery	-	-	-	-	-	-	-	-	-			
1210	Administrators	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	7,941,678	7,652,044
1220	Nonteaching-Sch1	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	2,518,769	2,313,582
1230	Librarians-Sch1	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	1,396,753	1,194,576
1240	Counselors-Sch1	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	6,075,258	4,381,319
1250	Student Health Personnel	-	56,157	-	-	-	-	-	21,226	-	391,041	-	-
1280	Supervisors	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	752,784	512,237
1320	Faculty-LOA Hourly	-	-	-	-	-	-	-	4,679	-			
1321	Faculty-Release Hourly	-	-	-	1,750	-	-	-	-	-			
1322	Faculty-Regular Hours	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	95,879	114,833
1323	Faculty-Reg Hrs PBL	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	14,860,875	22,849,540
1324	Faculty-Summer/Int Hourly	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	89,446	2,505,631
1325	Faculty-Subs	565,763	591,691	339,126	689,282	502,500	581,833	503,128	721,286	502,500	764,428	510,339	612,591
1329	Faculty-Sabbatical Hourly	-	40,948	-	-	10,940	10,940	85,144	41,467	-	43,724		
1333	Faculty-Reg Hrs Ovrld By Load	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	1,069,085	3,245,078
1412	Supervisors-Hourly	44,953	53,135	44,982	16,186	37,56	11,040	-	-	-			
1422	Nonteaching-Hourly	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	2,103,658	3,048,027
1423	Part-time Office Hours	432,151	427,131	432,139	386,454	434,300	398,777	431,705	409,771	431,705	378,752	438,439	372,417
1424	Nonteaching-Sum/Int	8,490	9,057	8,686	1,289	9,067	1,289	-	17,075	-	8,968	-	2,312
1432	Librarians-Hourly	10,615	15,293	10,615	40,715	10,668	119,014	-	471	-			
1434	Librarians-Sum/Int	-	20,006	-	16,912	-	-	-	-	-			
1442	Counselors-Hourly	511,619	262,757	(72)	40,640	76,608	116,816	-	178,342	-	63,170	-	-
1444	Counselors-Sum/Int	159,834	35,134	160,867	7,381	161,672	7,403	-	47,127	-	1,729	-	-
1452	Student Health Persn-Hourly	-	-	-	(768)	-	-	-	-	-	713	-	836
1484	Supervisors-Stipends	531,983	641,497	532,836	491,142	532,101	501,290	499,878	633,329	497,848	547,902	505,614	530,945
1990	Grievance-Acad Settle	-	-	-	13,813	-	-	-	-	-			
1992	AFT-contract retros	-	26	-	108,842	-	-	-	-	-			
TOTAL ACADEMIC SALARIES		**91,269,683**	**85,489,793**	**87,912,992**	**83,752,629**	**90,770,556**	**82,729,910**	**90,641,888**	**85,920,055**	**89,393,061**	**88,736,854**	**84,534,136**	**88,789,436**
										-	-		
2000	Budget-Classified Salaries	(36,201)	8,529	-	-			-	-	-	-		
2110	Classified-Reg	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	37,926,509	35,469,774
2113	Classified-Perm Non-Sched Extra H	-	-	-	-	-	-	-	-	-	-		
2115	Governing Board	42,000	38,823	801	801	48,000	23,201	48,000	42,804	48,000	38,549	48,749	38,492
2210	Instructional Aides-Reg	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	2,228,230	2,232,837
2330	Classified-NI Temp	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	1,818,635	1,771,648
2334	Classified-Sum/Int	80,871	45,261	23,021	221,259	7,962	31,986	7,965	818	-	42,487		
2370	Classified-NI Coll Aide	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	1,296,220	1,347,094
2374	Clasified-Summer Lab Aide	30,345	69,237	4,113	78,987	18,325	104,439	51,034	104,524	4,780	115,223	-	128,974
2375	Classified-NI Coll Aide WK Stdy	-	7,758	-	4,702	-	362	-	1,791	-	-	-	1,944
2380	Classified-Overtime	180,008	382,362	134,809	554,386	60,053	579,655	62,551	646,958	2,595	616,218	-	878,974
2386	Classified-Lead Pay	-	-	-	-	-	-	-	-	-	-		
2390	Classified NI Cafeteria	-	-	-	-	-	-	-	24,280	-	-		
2410	Instructional Aides-Non Reg Temp	446,117	395,057	372,535	438,960	438,362	389,494	473,776	475,006	498,030	496,746	556,600	549,251
2888	P-Share Time	-	31,550	-	14,560	-	6,442	-	9,117	-	6,142	-	2,206
2988	Classfied Salary Recovery	-	-	-	(3,977)	-	-	-	-	-	-		
2999	Classified-Suspense	-	(160)	-	(383)	-	-	-	-	-	-		
TOTAL CLASSIFIED SALARIES		**35,784,773**	**35,092,771**	**36,769,713**	**35,852,572**	**38,197,334**	**36,411,923**	**39,613,715**	**40,059,894**	**44,803,694**	**40,401,448**	**43,874,943**	**42,421,193**

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund History
2019-20 Tentative Budget

		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
Description		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
3101	STRS	-	820	-	863	-	800	-	957	-	1,028	-	374
3102	STRS - Administrators	391,714	297,464	382,543	286,989	487,040	391,336	645,212	553,730	823,401	658,016	867,608	753,715
3109	STRS - Certificated	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	9,975,020	9,417,820
3201	PERS	-	-	-	-	-	-	-	-	-	-		
3205	PERS - Classified SEIU	453,713	375,005	426,654	435,917	497,576	439,185	475,866	460,173	670,665	579,770	589,192	465,910
3301	OASDI	-	-	-	-	296,830	-	296,830	-	-	-		
3302	OASDI - Administrators	9,945	24,427	63,110	87,733	-	81,516	-	64,318	-	96,739	-	86,858
3303	OASDI- Stationary Engineers	-	78,153	68,980	84,328	69,260	82,801	69,513	94,923	72,760	78,818	62,877	82,484
3304	OASDI - Classified Managers	-	20,150	25,750	25,429	20,753	27,503	23,020	21,655	16,650	12,484	24,688	31,898
3305	OASDI - Classified SEIU	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	2,284,717	2,060,983
3306	OASDI - Crafts	-	65,573	65,547	77,259	79,265	75,881	80,378	84,492	89,295	88,211	84,974	78,701
3307	OASDI - Governing Board	2,559	2,633	2,582	155	2,582	1,396	2,582	2,440	2,381	2,243	2,418	2,077
3308	OASDI - CalWorks	-	-	-	-	-	-	-	-	-	-		
3309	OASDI - Certificated	491,986	141,225	130,135	137,152	68,528	134,092	64,896	154,902	61,920	162,342	62,691	153,879
3321	Medicare	-	(230)	-	(32)	151,605	-	151,605	-	-	-		
3322	Medicare - Administrators	58,659	55,705	70,744	73,207	88,362	82,421	104,166	90,207	115,906	99,677	108,441	104,458
3323	Medicare - Stationary Engineers	-	18,278	15,144	19,722	14,716	19,588	14,775	22,501	14,547	18,890	13,200	20,172
3324	Medicare - Classified Managers	-	7,298	4,426	6,517	4,056	7,121	5,384	5,654	1,500	3,447	3,343	7,951
3325	Medicare - Classified SEIU	471,627	423,253	446,760	431,849	494,435	440,519	501,887	490,329	543,501	489,991	513,310	514,080
3326	Medicare - Crafts	-	15,336	15,329	18,069	18,538	17,747	17,950	19,760	20,036	20,630	18,582	18,406
3327	Medicare - Governing Board	599	616	604	36	604	327	604	571	557	525	566	486
3329	Medicare - Certificated	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	1,038,679	1,145,663
3401	Health Plan	-	908,888	-	694,089	982,530	390,451	982,530	-	-	-		
3402	Health Plan - Administrators	301,818	289,616	298,077	341,418	373,511	355,457	467,931	385,899	496,236	445,094	462,291	426,050
3403	Health Plan - Stationary Engineers	141,185	136,027	145,736	146,754	245,598	130,300	122,799	135,659	123,118	100,125	69,034	106,373
3404	Health Plan - Classified Managers	38,766	21,252	37,580	37,443	22,340	28,482	16,001	24,707	24,291	11,663	22,714	13,283
3405	Health Plan - Classified SEIU	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	3,030,054	4,471,024
3406	Health Plan - Crafts	121,136	134,088	138,693	153,939	253,602	112,639	126,801	144,196	164,254	148,488	85,132	143,604
3407	Health Plan - Governing Board	51,612	29,948	-	21,318	48,833	48,586	34,812	67,745	46,376	59,406	41,521	45,889
3409	Health Plan - Certificated	8,063,525	8,046,774	7,541,559	7,862,629	7,997,846	7,985,594	8,490,545	8,268,867	10,035,665	7,704,618	9,906,533	7,718,327
3414	LiLa Contributions	-	-	-	-	-	-	-	-	-	-		
3416	Dental Plan	-	247,990	-	156,358	-	106,330	-	-	-	-		
3420	NIDHNR-Dental	-	-	-	-	192,496	-	-	-	-	-		
3422	Dental - Administrators	53,692	52,735	67,484	58,617	82,577	61,305	88,319	69,088	96,518	73,650	84,550	71,135
3423	Dental - Stationary Engineers	27,345	26,633	26,123	28,153	26,123	23,944	26,123	26,622	26,123	21,189	21,224	20,877
3424	Dental - Classified Managers	5,982	4,684	6,966	6,534	3,483	5,370	5,225	4,644	5,225	2,757	7,075	6,966
3425	Dental - Classified SEIU	903,920	832,137	911,890	889,016	1,031,257	752,102	828,245	867,246	1,039,864	841,073	938,278	850,042
3426	Dental - Crafts	25,636	24,924	24,381	28,010	27,864	21,189	27,864	26,652	29,606	25,398	28,299	24,817
3427	Dental - Governing Board	11,963	10,539	10,449	12,626	8,708	6,676	5,225	11,901	8,708	12,481	7,075	7,257
3429	Dental - Certificated	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	1,395,340	1,323,162
3431	Life Insurance	-	1,003	-	-	13,639	-	13,639	-	-	-		
3432	Life Insurance - Administrators	3,501	3,212	4,185	3,277	5,337	3,786	5,594	4,119	6,127	4,205	5,381	2,214
3433	Life Insurance - Stationary Enginee	1,620	1,646	1,620	1,452	1,620	1,609	1,620	1,501	1,629	1,211	1,323	667
3434	Life Insurance - Classified Manager	378	304	432	347	216	355	324	256	326	161	441	229
3435	Life Insurance - Classified SEIU	56,798	54,216	56,443	46,764	64,061	49,493	63,874	49,132	65,171	46,693	58,840	26,923
3436	Life Insurance - Crafts	1,512	1,568	1,512	1,413	1,728	1,332	1,728	1,545	1,845	1,413	1,763	829
3437	Life Insurance - Governing Board	432	354	324	58	540	182	540	507	543	406	331	394
3439	Life Insurance - Certificated	84,367	69,674	126,179	62,135	116,555	55,804	109,941	57,875	108,656	51,221	104,460	26,131
3446	Prescription	-	-	-	-	-	-	-	-	-	-		
3452	Prescription - Administrators	2,904	2,646	3,611	1,357	-	-	-	-	-	-		
3453	Prescription - Stationary Engineers	1,313	1,191	1,212	648	-	-	-	-	-	-		
3454	Prescription - Classified Managers	354	283	303	118	-	-	-	-	-	-		
3455	Prescription - Classified SEIU	49,928	46,441	49,796	24,909	-	-	-	-	-	-		
3456	Prescription - Crafts	1,515	1,528	1,414	800	-	-	-	-	-	-		
3457	Prescription - Governing Board	404	223	202	17	-	-	-	-	-	-		
3459	Prescription - Certificated	65,815	62,323	57,870	33,527	-	(17)	-	-	-	-		

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund History
2019-20 Tentative Budget

		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
Description		**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**
3461	Post Retirement	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	7,741,180	1,614,634
3501	State Unemployment Insurance	-	126,363	220,000	136,210	354,343	-	50,553	-	-	-		
3502	SUI - Administrators	52,228	48,790	15,475	2,867	3,263	3,003	3,707	3,187	4,036	3,510	3,804	3,645
3503	SUI - Stationary Engineers	-	13,839	2,538	706	568	699	570	761	603	662	517	717
3504	SUI - Classified Managers	-	4,564	2,168	235	160	249	186	185	113	124	177	282
3505	SUI - Classified SEIU	486,100	316,353	150,345	15,315	20,402	15,707	20,988	16,304	22,378	17,629	20,307	18,584
3506	SUI - Crafts	-	11,700	529	625	639	614	660	688	731	731	702	668
3509	SUI - Certificated	1,215,999	890,585	179,172	39,069	137,936	38,224	75,669	40,486	123,753	39,467	123,252	41,018
3601	Workers Compensation	-	-	-	-	131,459	-	-	-	-	-		
3602	Workers Comp - Administrators	53,178	58,649	70,691	83,156	94,363	94,614	105,125	99,914	115,834	110,096	113,860	114,357
3603	Workers Comp - Stationary Enginee	-	19,380	15,803	22,153	15,042	21,928	15,106	23,884	14,264	20,709	13,387	22,485
3604	Workers Comp - Classified Manage	-	6,111	4,198	7,369	4,094	7,827	5,829	5,793	732	3,888	2,713	8,849
3605	Workers Comp - Classified SEIU	421,960	437,366	443,429	484,437	485,64	492,709	490,054	511,418	533,746	554,154	516,939	584,109
3606	Workers Comp - Crafts	-	16,224	16,598	19,601	20,07	19,269	18,841	21,570	21,099	22,933	19,213	20,936
3607	Workers Comp - Governing Board	462	564	654	13	654	364	654	672	603	606	612	605
3609	Workers Comp - Certificated	1,144,411	1,087,696	1,280,627	1,221,818	1,110,52	1,198,296	1,105,979	1,271,205	1,131,541	1,253,002	1,081,318	1,297,832
3652	OPEB	-	-	-	52,251	104,76	89,976	93,048	224,787	2,326,882	2,015,647	2,175,239	2,018,887
3701	SF Retirement	-	283	-	-	949,85	-	-	-	-	-		
3702	SF Retirement - Administrators	-	57,084	-	305,708	-	354,134	-	223,700	-	330,839	-	331,267
3703	SF Retirement - Stationary Enginee	-	202,802	220,472	248,715	230,75	272,313	195,447	218,471	188,273	197,181	180,846	216,153
3704	SF Retirement - Classified Manager	-	66,142	62,181	95,365	38,24	97,907	47,773	70,146	18,750	45,610	44,524	108,586
3705	SF Retirement - Classified SEIU	5,997,999	5,119,152	6,040,267	6,060,211	7,377,24	6,776,175	5,985,671	5,877,111	6,713,447	6,383,505	6,737,025	6,693,069
3706	SF Retirement - Crafts	-	202,612	225,395	255,314	276,98	267,367	226,468	257,697	263,576	266,364	259,224	248,179
3709	SF Reitrement - Certificated	165,494	159,374	245,805	136,293	197,55	160,033	179,406	128,303	186,011	119,999	164,833	102,594
3710	SF Retirement - Students	-		-	256	-	2,615	-	3,713	-	2,065	-	2,755
3901	Other Benefits	-	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	-	(38,214)	-	-	-	-	-	-	-	-		
3991	Other Benefits-Transportation	-	7,431	-	(3,142)	-	26,799	-	19,121	-	-		
3992	Other Benefits-Health Benefits	(1,171,294)	800	-	-	-	-	-	-	-	-		
TOTAL EMPLOYEE BENEFITS		**43,889,661**	**42,778,171**	**44,131,755**	**43,413,022**	**48,521,94**	**42,604,213**	**46,275,134**	**45,080,971**	**53,719,352**	**48,394,956**	**51,121,637**	**43,682,319**
										-	-		
4000	Budget-Supplies/Materials	55,549	-	(65,754)	-	19,07	-	14,053	-	49,875	186	-	118
4102	Textbooks	2,500	-	2,535	1,864	3,71	587	21,915	3,153	10,480	7,933	310	133
4103	Other Books	11,400	8,146	11,109	10,162	12,753	4,420	14,619	5,286	6,566	3,249	6,169	2,326
4301	Printing Supplies	141,241	143,299	115,376	53,451	112,908	215,836	148,708	103,756	117,800	84,303	116,781	134,091
4302	Computer Supplies	24,000	13,447	22,073	19,291	52,461	41,084	29,874	12,403	43,443	22,628	23,559	13,699
4303	Other Supplies	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	1,259,155	1,039,655
4304	Durable Supplies	5,000	841	5,000	-	5,395	4,042	8,307	4,287	3,923	590	475	441
4305	Instructional Supplies	242,199	196,845	239,884	208,617	272,051	228,423	153,182	142,607	230,969	164,271	183,300	137,923
4306	Food Supplies	-	-	-	-	-	-	1,483	1,345	258	218	400	-
4402	Uniforms	25,200	27,252	24,351	26,945	25,518	17,710	43,438	40,798	56,798	27,346	66,112	52,802
4405	Paper/Plastic Supplies	3,000	-	1,151	-	3,636	221	1,300	239	1,156	106	99	51
4410	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	(216)
4888	SUPPLIES EXPENSE RECOVERY	-	-	-	-	-	-	-	-	-	-		
TOTAL SUPPLIES		**1,388,730**	**1,154,787**	**1,615,216**	**1,379,783**	**1,869,778**	**1,531,770**	**1,475,754**	**1,395,878**	**2,083,693**	**1,402,764**	**1,656,360**	**1,381,022**

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund History
2019-20 Tentative Budget

		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
										-	-		
5000	Budget-Other Operating Expenses	51,801	507	(95,090)	12	4,909	-	(32,069)	-	-	300	-	-
5101	Instructional Service Agreements	125,000	-	-	-	-	-	-	93,025	-	-	150,000	63,600
5110	Guest Lecturer	1,000	2,150	16,150	12,350	42,829	23,752	49,900	29,398	21,978	22,192	21,762	9,150
5120	Computer Consulting	-	299	-	1,879	-	-	-	4,100	-	2,936	-	-
5130	Dues and Memberships	187,376	166,538	280,294	229,852	266,356	236,881	284,412	252,666	186,542	202,865	248,949	241,321
5131	Participants Cost	-	-	-	-	-	-	-	-	2,415	2,415		
5190	Other Consulting	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	4,867,558	4,863,161
5191	Misc Personal Services	-	-	70,274	13,615	15,266	-	300	150	300	5,250	300	-
5192	Stipends	14,400	10,800	14,400	-	14,400	-	14,400	-	14,400	-	11,520	-
5193	Honorarium	-	2,400	-	-	400	400	-	-	-	-		
5202	Conference and Food Services	-	6,822	43,219	40,130	96,255	82,272	105,587	48,875	118,722	104,666	113,663	99,588
5210	Travel - Non-Local	16,500	41,099	64,873	63,386	191,878	163,511	231,706	136,416	340,066	214,305	253,670	180,990
5212	Travel - Local	15,000	28,369	41,560	35,428	41,215	34,278	93,005	52,728	118,370	59,011	98,704	53,153
5254	Election	-	502,561	56	-	370,261	382,987	350,000	225,620	440,780	440,543	40,580	-
5350	Postage	100,000	114,106	180,892	170,631	222,503	202,778	236,091	242,462	266,056	258,189	179,972	177,116
5410	Insurance	1,200,000	1,175,149	1,236,086	1,211,922	1,161,686	1,142,486	1,352,120	1,323,293	757,667	572,849	725,784	797,774
5450	Self-Insurance Claims	32,000	-	-	-	-	-	-	-	-	822		
5510	Water/Sewage	550,000	446,194	550,000	537,339	551,200	541,732	684,000	671,321	620,000	549,461	441,688	553,604
5520	Gas/Electricity	1,526,122	1,289,475	1,526,122	1,467,811	1,594,750	1,485,628	1,700,000	1,563,192	1,526,122	1,794,390	1,220,898	1,874,632
5530	Telephone	175,000	157,236	179,162	156,778	161,353	152,452	187,347	181,256	176,126	171,066	189,082	188,775
5540	Other utilities	-	-	-	-	-	-	-	-	-	-		
5560	Housekeeping	530,000	437,951	612,594	543,596	572,337	424,253	527,087	426,874	523,525	414,948	502,092	493,621
5610	Other Property Leases	716,000	713,904	632,407	624,463	668,683	668,214	660,950	656,700	587,019	595,953	601,261	623,510
5620	Property Leases - SFUSD	243,575	298,855	149,575	299,554	156,238	182,307	155,600	25,579	149,557	299,556	148,445	299,556
5631	Vehicle Leases	8,500	14,927	15,133	27,047	13,128	10,328	35,000	26,047	31,892	19,719	2,433	-
5632	Copier Leases	340,000	211,656	249,700	168,317	296,245	212,189	303,446	196,703	307,958	202,949	258,278	199,071
5633	Other Leases	153,000	144,441	163,913	166,833	348,688	168,762	266,414	214,632	165,815	210,784	237,776	211,249
5640	Maint & Repair - Non-Equipment	815,000	819,630	1,364,329	1,190,815	1,895,698	1,409,311	1,399,965	1,337,125	1,849,961	1,123,114	1,381,703	1,203,860
5650	Maint & Repair - Equipment	635,000	502,449	885,665	746,984	966,486	673,203	798,701	559,627	728,060	538,849	535,743	403,240
5655	Maint & Repair - Vehicles	65,000	10,759	64,996	3,290	36,728	9,123	28,200	9,729	27,000	5,312	29,383	13,614
5656	Software License Fees	661,705	678,246	1,032,534	858,738	1,268,789	1,246,824	1,484,103	1,391,065	1,229,982	1,325,564	1,551,955	1,461,849
5657	Maint - Hazardous Materials	65,000	53,681	183,082	106,216	177,516	97,890	185,000	104,919	140,000	119,718	112,000	112,958
5658	Maint - Other	-	2,750	4,100	4,116	8,200	4,010	8,200	3,601	6,200	8,227	6,770	4,275
5720	Litigation	100,000	153,304	73,355	55,872	97,536	147,194	96,726	50,355	85,500	52,598	72,297	37,641
5721	Judgments/Claims/Settlements	100,000	1,262	3,635	1,118	567,007	566,532	200,000	15,400	497,969	49,010	74,777	70,000
5722	Legal Services	400,000	331,175	724,687	713,289	697,676	513,419	681,500	634,263	755,197	484,124	396,191	134,919
5723	Alternative Dispute Resolution	-	270	-	-	-	-	-	-	-	-		
5724	Investigations	-	47,250	952	-	7,500	3,750	7,500	2,500	12,720	8,750	3,600	1,850
5801	Broadcasting	48,680	51,124	86,014	79,436	65,822	45,329	65,845	76,142	65,415	42,155	73,022	58,611
5802	Print Advertising	34,000	31,365	7,798	7,909	8,994	3,626	14,727	1,887	13,064	4,406	8,955	2,689
5803	Other Advertising	-	12,867	750	439	1,400	550	1,280	280	2,455	2,366	2,107	1,111
5804	Community Outreach	1,800	-	54	54	-	1,304	50	50	64	64	-	(0)
5805	Student Outreach	-	-	1,077,237	1,016,966	758,467	720,679	473,396	852,395	739,260	589,206	163,665	156,317
5888	SERVICES EXPENSE RECOVERY	-	(16,493)	-	(1,502)	-	-	-	-	-	-		
5901	Interest expense	-	314,623	211,188	29,403	-	-	-	-	-	-		
5902	Testing Services	-	-	-	4,453	1,154	80	1,200	-	6,200	1,020	1,953	1,038
5903	City Services	21,000	22,256	23,714	24,463	20,714	18,509	24,000	19,025	23,714	23,145	10,971	-
5904	Meals for Governing Board	2,000	4,952	2,066	3,354	4,000	4,943	6,090	8,255	4,000	10,703	3,800	14,205
5905	Bad Checks											-	634
5906	Credit Card Fees	328,000	441,404	479,250	410,964	293,904	320,248	321,173	303,320	309,074	283,845	66,327	231,774
5907	Over/Short	-	(1,080)	-	(49)	-	(0)	-	167	-	208	-	(18)
5908	Bank Service Fees	92,000	80,371	72,000	88,511	66,364	93,236	93,450	88,874	134,764	97,620	42,677	105,069
5909	Receivable Write-Off	300,000	876,000	808,641	-	-	-	450,000	247,857	237,791	1,794,365	10,686	294,154
5910	Other Expenses	100	67,263	93,413	76,725	113,905	103,506	132,522	104,277	123,613	413,524	98,757	453,004
5911	Tuition Reimbursement	40,000	34,634	53,999	42,915	60,063	38,132	51,165	36,029	63,991	35,400	47,878	37,191
5912	Fees for Services	126,000	90,805	41,869	52,909	213,196	185,622	214,528	172,659	193,562	180,973	231,218	208,924
5913	Banquet and Other Food Expenses	-	1,441	3,869	441	11,143	9,024	33,565	27,332	15,008	7,523	19,526	21,431
5914	Governmental Fees, Taxes & Licens	14,000	12,804	21,665	21,045	40,039	25,590	33,208	21,294	331,300	178,214	23,200	(48,843)
TOTAL SERVICES AND OTHER EXP		**10,683,559**	**11,843,093**	**16,311,427**	**14,172,594**	**19,757,177**	**17,608,439**	**18,978,606**	**17,057,089**	**18,771,192**	**17,883,973**	**15,283,577**	**15,911,364**

City College of San Francisco
Six Year Unrestricted General Fund and Parcel Tax Fund History
2019-20 Tentative Budget

		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
Description		**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**
6000	Budget-Capital Outlay	2,789	-	(234,838)	-	-	-	(1,606)	-	-	-		
6102	Site Improvements	-	-	-	-	-	-	-	20,495	-	-		
6201	Planning Costs	-	-	-	-	-	-	-	-	-	-		
6202	Construction in Progress	-	-	-	-	-	-	-	-	-	-		
6210	Building Improvements											4,000	3,976
6302	Books	-	-	126,066	57,052	69,225	62,967	120,690	85,239	97,775	123,539	46,926	46,408
6304	Databases	-	-	-	-	-	-	-	29,334	44,112	29,505	1,763	1,763
6306	Periodicals	-	-	125,000	-	6,300	6,300	-	-	30	30	2,168	2,168
6308	Video	1,260	3,256	3,200	5,704	3,537	3,079	3,100	2,437	-	(39)	10,309	10,505
6411	Add-Furniture/Fixtures	-	-	5,785	5,265	26,508	33,859	495	3,905	15,164	10,786	24,306	2,402
6412	Add-Vehicles	-	-			80,000	74,218	68,200	56,198	7,900	7,860	70,000	66,729
6413	Add-Computer Equipment	50,000	6,639	119,045	118,043	1,371,744	97,139	410,887	185,703	1,557,390	164,375	1,556,903	233,203
6414	Add-Miscellaneous Equipment	-	-	53,000	47,418	53,136	40,042	94,433	88,419	106,830	96,013	82,126	69,945
6431	Repl-Furniture/Fixtures	-	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	87,512	85,803
6433	Repl-Computer Equipment	2,000	-	10,255	15,910	10,329	10,323	142,523	140,945	2,000	-	348	-
6434	Repl-Miscellaneous Equipment	5,200	-	53,280	56,213	6,424	1,224	170,139	165,165	31,795	6,997	41,888	41,076
6441	Add-Non Cap Custodial Furn/Fix	700	-	700	8,707	700	-	700	-	700	-	3,692	3,642
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	299,840	298,344
6444	Add-Non Cap Custodial Misc Equp	14,700	4,046	17,835	7,923	45,266	42,619	75,235	25,250	60,935	39,398	101,840	101,159
6451	Add-Expendable Furniture/Fixt	6,600	7,040	928	1,387	6,678	4,502	12,208	5,232	7,874	4,954	2,601	2,515
6453	Add-Expendable Computer Equip	-	42,081	283,768	283,686	241,566	238,119	345,609	329,640	189,859	183,421	167,292	166,501
6454	Add-Expendable Misc Equipmen	9,087	530	33,606	26,331	13,787	16,542	244,858	235,926	62,657	47,973	24,617	17,155
TOTAL	**EQUIPMENT**	**113,336**	**81,614**	**744,725**	**760,343**	**2,131,732**	**817,281**	**1,886,487**	**1,523,299**	**2,757,493**	**1,207,444**	**2,528,132**	**1,153,294**
										-	-		
7310	Transfer out - General Unrestrictec	-	-	-	-	-	40,994	-	-	-	-		
7315	Transfer Out-Internally Designated	-	2,500	-	-	-	-	-	-	-	-		
7320	Transfer out - General Restricted	2,000,000	143,495	850,000	323,936	-	-	-	30,632	-	155,432	-	20,296
7330	Transfer out - Cafeteria	475,000	638,677	475,000	681,146	475,000	809,969	785,000	785,269	475,000	646,296	487,162	684,707
7340	Transfer out - Child Developmen	315,000	910,632	700,106	421,382	356,000	-	200,000	188,861	670,000	211,990	-	305,053
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	2,000,000	-
7380	Transfer out - Financial Aid	157,997	-	206,861	115,835	4,581	248,623	85,241	167,805	206,861	2,107		
7382	Transfer out - Trust Fund	-	-	-	-	-	-	-	-	-	-		
7382	Transfer out - Trust Fund	500,000	29,647	-	-	-	-	-	-	-	-		
7383	Transfer out - Scholarship Trust	-	-	-	-	-	-	-	-	-	-		
7501	Payments to Students	-	-	-	-	-	-	-	-	-	-		
7600	Other Payments to/for Students	27,968	30,718	31,057	28,903	48,638	29,218	33,634	27,813	31,057	16,475	-	17,589
7901	Unallocated Cost	-	-	-	-	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	2,288,689	2,482,870
TOTAL	**TRANSFERS AND RESERVES**	**3,559,369**	**3,512,941**	**10,126,024**	**17,000,594**	**6,463,571**	**6,628,804**	**3,603,875**	**7,525,516**	**6,141,169**	**10,765,170**	**4,775,851**	**3,510,515**
TOTAL	**EXPENDITURES**	**186,689,110**	**179,953,172**	**197,611,852**	**196,331,536**	**207,712,092**	**188,332,341**	**202,475,459**	**198,483,914**	**217,669,654**	**208,792,609**	**203,774,637**	**196,849,143**