



2021-22

# Adoption Budget



San Francisco Community College  
50 Frida Kahlo Way

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## **FOREWORD**

This document contains the annual Adoption Budget for fiscal year 2021-22. As specified by the California Code of Regulations, the governing board of each community college district is required to hold a budget hearing and pass an adopted budget or before the 15<sup>th</sup> day of September. The Budget contained herein is recommended as the final Adoption Budget which includes the projected revenue and state funding allocations for the district as of July 13, 2021.

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CITY COLLEGE OF SAN FRANCISCO  
Board and Administration



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**ADMINISTRATION**

- Dianna Gonzales..... Interim Chancellor and Chief Executive Officer  
Dr. John al-Amin ..... Vice Chancellor, Finance and Administration  
Thomas Boegel ..... Vice Chancellor, Academic and Institutional Affairs  
Dr. Lisa Cooper-Wilkins ..... Vice Chancellor, Student Affairs  
Clara Starr..... Assoc. Vice Chancellor, Human Resources, Compliance, and Risk Mgt.

## **Chancellor's Budget Message**

The Adoption Budget for FY2021-22 is presented to the City College of San Francisco Board of Trustees for their consideration and approval. This document contains the final estimates for unrestricted and restricted general fund programs as indicated in the 2021-22 Governor's Budget.

The attached plan reflects the revenue projected in the Governor's Budget enacted on June 28, 2021, and expenses based on the current level of district operations. This plan includes a 5% Unallocated General Fund reserve, hourly instructional costs, as well as cost increases in utilities, deferred maintenance and technology, health and welfare, and other post-employment retirement costs. As a result of the operational levels proposed, the district is facing a deficit of \$7.34 million for the fiscal year.

While the district was able to balance the 2020-21 budget using Higher Education Emergency Relief funding and the cost of living adjustment received from the State, we do not have one-time funding to assist us with balancing for the 2021-22 year. We will need to continue to have discussions with the Governing Board and campus governance groups to align our operations with our expected revenue. This is critical as we complete the search for a new Chancellor and as we need to demonstrate fiscal stability to remain as a viable and accredited institution.

Dianna Gonzales, Interim Chancellor

August 26, 2021

# 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.

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# City College of San Francisco

## 2021-22 Budget Assumptions

The following assumptions were used to develop the 2021-22 Adoption Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

### General Assumptions

1. The 2021-22 Adoption Budget will have an operating deficit of \$7.3 million.
2. The College will use its operating plans, program reviews, planning documents, and planning processes as the basis for the development of its resource allocations to departments.
3. The 2021-22 budget has been developed taking into consideration that the District continues to receive stability funding, but that we will require concessions and operational reductions over the course of the 2021-22 year in order to balance the spending plan and maintain its 5% reserve.

### Revenue Assumptions

4. Continued stability funding per Education Code Section 84750.4, sub-sections (g)(3)(a) and (g)(3)(b) –
  - (a) From the 2019–20 fiscal year to the 2025–26 fiscal year, inclusive, the San Francisco Community College District, the rates for computing the hold harmless provisions pursuant to paragraphs (1) and (2) shall be multiplied each year by the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases to FTES. The level of funding for the San Francisco Community College District shall be adjusted to include a basic allocation based on the number of colleges and comprehensive centers in the district consistent with the basic allocation rates used in the 2017–18 fiscal year multiplied by the 2018–19 fiscal year cost-of-living adjustment, and adjusted for changes in the cost-of-living in subsequent annual budget acts. The intent of these adjustments is to provide the San Francisco Community College District with the greater of the amount that would have been calculated pursuant to the requirements of Section 84750.5, as that section read on January 1, 2018, adjusted for annual changes in the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases in FTES, or the amount computed pursuant to the funding formula established in this section.
  - (b) For purposes of computing the FTES attributable to this paragraph and subdivision (d), for seven fiscal years beginning in the 2017–18 fiscal year, the San Francisco Community College District shall be entitled to restoration of any reduction in apportionment revenue due to decreases in FTES, up to the level of attendance of FTES funded in the 2012–13 fiscal year, if there is a subsequent increase in FTES Enrollment.
5. Growth/access funds of 0.0%.
6. Cost of Living Adjustment (COLA) of 2.31% for FY21 and 2.70% for FY22; 1.70% for Categorical programs.
7. Full Time Equivalent Student (FTES) funded base of 20,225 based on 2020-21, subject to recalculation of P2 attendance.
8. Anticipated property tax receipts of \$49 million.
9. Unrestricted lottery at \$199 per funded FTES.
10. Continued Measure A Parcel Tax revenue of \$19.9 million.
11. Continued Sales Tax Revenue of \$12.7 million.

## **Expenditure Assumptions**

12. The District still intends to implement salary concessions to all groups to achieve savings of approximately \$23 million for FY22.
13. A General Fund reserve of \$8.7 million will be set aside within the FY22 budget.
14. Projected STRS contribution of 16.92% (an increase of \$ 867,752), SFERS contribution of 24.41% (an increase of \$144,958), and CalPERS contribution 22.91% (an increase of \$80,414). Total increase of approximately \$1.1 million.
15. OPEB required contribution of \$11,200,000 for retirees.
16. Allocation of \$2 million for annual OPEB contribution for active employees.
17. Increase in Medical premiums on average of 4.4% - \$609,000 increase.
18. Increase in State Unemployment Insurance contributions of \$1.4 million.
19. Increase of \$1 million for districtwide utilities costs.
20. Allocation of \$3 million to cover payments associated with the 2017 and 2019 Supplemental Employee Retirement Plans.
21. Allocation of \$1.0 million to Buildings and Grounds for maintenance items.
22. Allocation of \$1.0 million to IT for technology related priorities.

**DATE:** August 26, 2021  
**SUBJECT:** GENERAL FUND  
Adoption of 2021-22 Budget

**BACKGROUND INFORMATION:**

The California Code of Regulations requires the governing board of each community college district to adopt a final budget on or before September 15<sup>th</sup>. The Annual Budget for 2021-22 is a roll-over of current expenses plus unavoidable cost increases and any anticipated state revenue.

**Adoption Budget for 2021-22**

The 2021-22 Adoption Budget for the General Fund Unrestricted is based on the annual Governor's Budget with projected revenue and resources totaling \$184,323,445. This represents the sum of our state apportionment, local revenue, and fees.

The recommended 2021-22 Adoption Budget is proposed by the Chancellor and submitted to the Board of Trustees for approval.

<b>General Fund - Unrestricted</b>	
<b>Estimated Revenue Appropriations</b>	
Estimated Revenues and Transfers-in	\$ 184,323,444.57
Add: Beginning Balance	\$ -
Add: Transfer from Designated Reserve	
<b>Total Estimated Revenue &amp; Resources</b>	\$ 184,323,444.57
<b>Estimated Expenditure Appropriations</b>	
Estimated Expenditures	\$ 191,662,399.31
Less: Unallocated Abatements	
<b>Total Estimated Expenditures</b>	\$ 191,662,399.31
<b>Estimated Surplus / (Deficit)</b>	<b>\$ (7,338,954.75)</b>
Projected Board Designated Reserve 6/30/2021	\$ -
Projected Board Designated Reserve 6/30/2022	\$ 8,641,662.00
Internally Designated Fees & Services Fund Type 15	
Internally Designated Departmental Fund Type 14	
<b>Total Internally Designated Unrestricted Funds</b>	

<b>Total Restricted Funds Type 12</b>	
Federal	\$ 14,837,598.00
State	\$ 34,917,906.00
Pass Thru the City College of San Francisco Foundations	\$ 60,000.00
Community Based Organizations	\$ 1,854,189.00
City and County of San Francisco	\$ 1,519,066.00
Contract Education Programs	\$ 1,100,000.00
Fees and Restricted Program Income	\$ 550,000.00
FWS Inst match & Categorical Transfer Bailout	
Health Services Fees	\$ 1,092,983.00
<b>Total Restricted Funds Type 12</b>	<b>\$ 55,931,742.00</b>
Special Revenue Fund - Child Development Funds Type 21	<u>\$ 1,205,504.00</u>
Special Revenue Fund – Cafeteria Funds Type 22	<u>\$ (650,000.00)</u>
<b>Total Restricted and Special Revenue Funds</b>	<b>\$ 555,504.00</b>

<b>Capital Projects Funds (Estimated Fund Balance 06/30/2021)</b>	
	<b>\$ 275,025,145.00</b>
Local Capital Projects	\$ 4,321,637.00
1997/1999 Bonds	\$ 25,449.00
2001 Bond	\$ -
2005 Bond	\$ 406,399.00
2020 Bond	\$ 270,271,660.00
<b>Total Capital Projects Funds</b>	<b>\$ 275,025,145.00</b>

Unrestricted General Fund Summary  
2021-22 Final Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
<b>Beginning Reserve Balance</b>	<b>1,084,564</b>	<b>(461,951)</b>	<b>-</b>
<b>Revenues</b>			
Federal Revenue			
State Revenues	91,902,778	92,607,522	88,679,205
Local Revenues	70,160,031	69,211,156	75,731,509
Transfers		3,144,716	
<b>Total Revenues</b>	<b>162,062,809</b>	<b>164,963,394</b>	<b>164,410,714</b>
<b>Expenditures</b>			
Academic Salaries	73,427,050	68,672,197	53,672,650
Classified Salaries	39,227,990	37,023,774	39,683,002
Benefits	36,636,539	47,146,022	51,445,219
Supplies & Materials	754,258	598,112	916,563
Services & Other Operating	12,986,690	10,624,012	16,935,535
Equipment	87,255	101,923	106,051
Transfers	489,542	335,402	8,990,648
<b>Total Expenditures</b>	<b>163,609,324</b>	<b>164,501,443</b>	<b>171,749,669</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,546,515)</b>	<b>461,951.35</b>	<b>(7,338,954)</b>
<b>Ending Reserve Balance</b>	<b>(461,951)</b>	<b>0</b>	<b>(7,338,954)</b>

## Unrestricted General Fund Summary 2021-22 Final Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
8590	Other CDE Revenues	990,905	990,906	990,906
8611	State General Apportionment	77,401,343	47,647,057	58,549,420
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,241,435)	(1,241,435)
8611E	SGA 2% Enrollment Fee Allowance	175,492	165,802	169,632
8612	Apprenticeship Allow	366,870	366,870	375,345
8618	Part time Faculty Allocation	385,770	476,522	487,530
8618A	Part-Time FAC Office Hours			-
8618C	Part-Time FAC Ins.			-
8630	EPA Revenues **	10,810,413	32,536,173	25,513,054
8655	Economic Programs			-
8671	Homeowner's Prop Tax Relief	89,135	76,527	78,294
8672	Other Tax Relief Subventions			-
8681	ST Lottery Proceeds	2,983,577	3,051,897	3,122,396
8691	ST Mandated Costs	645,930	619,747	634,063
8699	Other Misc ST Revenues		7,917,457	
	<b>Total State Revenue</b>	<b>91,902,778</b>	<b>92,607,522</b>	<b>88,679,205</b>
8811	Tax Allocation, Secured Roll	35,229,332	39,363,023	37,666,985
8812	Tax Allocation, Supplemental Roll	1,814,044	841,511	860,949
8813	Tax Allocation, Unsecured Roll	2,336,283	2,020,298	2,066,967
8816	Prior year taxes	(677,598)	195,493	200,009
8817	ERAF	(3,488,071)	3,533,942	7,000,000
8818	Redevelopment AB 1290	661,229	834,146	853,415
8821	Cont, Gifts, Endowments	247,460		-
8824	Foundations Sources			-
8827	Save A Class Donation	111	89	91
8831	Contract Instructional Serv	536,552	423,755	433,543
8841	General Sales			-
8851	Rentals/Leases	499,978	420,199	429,906
8861	Interest/Invest Inc	274,123	(22,266)	(22,780)
8865	Enrollment Fees-Summary (Budget)			-
8866	Enrollment Fees	18,383,726	13,616,226	14,247,929
8867	Enrollment Fees-BOGG Detail	(6,426,888)	(5,357,474)	(5,481,232)
8868	Non-Resident Enrollment Fees	4,577,558	4,229,965	4,327,677
8872	Community Service Classes	10,602	9,909	10,138
8874	Enrollment		(29)	(29)
8879	Student Records	150	75	77
8886	Non-Resident Tuition Capital Outlay		5,314	5,437
8889	Other Student Fees	45	75	77
8891	Other Local Revenues	829,158	4,209	170,000

8892	Traffic Fines	38,513	849	868
8893	Copiers, Fundraising, Recycling & Vending	92,062	68,752	70,341
8895	Sales Taxes (Prop A)	14,705,035	8,841,190	12,705,035
8912	Sale of Equipt/Supplies			-
8950	F & A Recoveries	516,627	181,905	186,107
	<b>Total Local Revenue</b>	<b>70,160,031</b>	<b>69,211,156</b>	<b>75,731,509</b>
8981	Transfer in - General Unrestricted HEERF		3,144,716	
	<b>Total Transfers</b>	<b>-</b>	<b>3,144,716</b>	
				-
	<b>Total Revenues</b>	<b>162,062,809</b>	<b>164,963,394</b>	<b>164,410,714</b>
				-
	<b>Expenditures</b>			-
1120	Faculty-Schl	37,423,832	38,767,950	32,809,268
1129	Faculty-Long Term Substitutes	-	-	262,561
1210	Administrators	6,704,394	6,340,607	5,457,062
1220	Nonteaching-Schl	2,537,654	2,960,701	2,722,192
1230	Librarians-Schl	-	475,780	463,397
1240	Counselors-Schl	1,921,337	706,778	706,778
1250	Student Health Personnel		58,764	58,764
1280	Supervisors	690,679	799,071	815,784
1320	Faculty-LOA Hourly		-	-
1322	Faculty-Regular Hours	279,026	140,043	222,803
1323	Faculty-Reg Hrs PBL	16,883,587	13,080,185	7,969,608
1324	Faculty-Summer/Int Hourly	1,728,073	1,452,402	824,970
1325	Faculty-Subs	440,043	99,053	74,137
1329	Faculty-Sabbatical Hourly		-	-
1333	Faculty-Reg Hrs Ovrlid By Load	2,437,450	2,176,183	1,044,394
1412	Supervisors-Hourly		-	-
1422	Nonteaching-Hourly	1,989,866	1,332,428	
1423	Part-time Office Hours	336,307	248,665	226,730
1424	Nonteaching-Sum/Int			-
1484	Supervisors-Stipends		25,819	14,202
1432	Librarians-Hourly			-
1442	Counselors-Hourly	19,388		-
1444	Counselors-Sum/Int			-
1452	Student Health Persn-Hourly			-
1484	Supervisors-Stipends	35,414		
1990	Grievance-Acad Settle		7,767	
	<b>Total Academic Salaries</b>	<b>73,427,050</b>	<b>68,672,197</b>	<b>53,672,650</b>
2110	Classified-Reg	31,643,992	31,320,118	36,082,394
2115	Governing Board	40,373	37,958	48,749
2210	Instructional Aides-Reg	2,249,228	2,566,507	3,414,510
2330	Classified-NI Temp	1,984,154	1,925,875	-
2334	Classified-Sum/Int	-	-	-
2370	Classified-NI Coll Aide	1,001,847	128,902	132,250
2374	Clasified-Summer Lab Aide	42,139	3,644	3,462
2375	Classified-NI Coll Aide WK Stdy	1,707	-	-

2380	Classified-Overtime	1,746,920	603,046	
2410	Instructional Aides-Non Reg Temp	517,630	496,152	
2888	P-Share Time		1,574	1,637
2990	Grievance-Class Settle		(60,000)	
	<b>Total Classified Salaries</b>	<b>39,227,990</b>	<b>37,023,774</b>	<b>39,683,002</b>
3101	STRS	1,074	1,865	1,941
3102	STRS - Administrators	703,875	549,282	521,543
3109	STRS - Certificated	9,403,153	9,392,333	9,666,502
3109	STRS - State		7,917,457	
3202	PERS - Administrators	(1,306)	99,162	94,154
3205	PERS - Classified SEIU	424,311	461,115	437,828
3302	OASDI - Administrators	128,897	99,162	94,154
3303	OASDI- Stationary Engineers	100,974	101,423	96,301
3304	OASDI - Classified Managers	33,316	16,362	15,536
3305	OASDI - Classified SEIU	1,860,018	1,760,153	1,671,265
3306	OASDI - Crafts	83,057	78,246	74,295
3307	OASDI - Governing Board	2,100	2,087	1,982
3309	OASDI - Certificated	119,240	96,549	91,673
3322	Medicare - Administrators	92,422	86,705	82,327
3323	Medicare - Stationary Engineers	25,145	23,888	22,681
3324	Medicare - Classified Managers	8,683	4,921	4,673
3325	Medicare - Classified SEIU	461,719	493,631	468,703
3326	Medicare - Crafts	19,425	18,300	17,375
3327	Medicare - Governing Board	491	488	463
3329	Medicare - Certificated	913,452	988,605	938,680
3401	Health Plan			608,853
3402	Health Plan - Administrators	409,174	420,227	428,841
3403	Health Plan - Stationary Engineers	129,376	136,470	139,268
3404	Health Plan - Classified Managers	11,776	13,268	13,540
3405	Health Plan - Classified SEIU	3,795,442	4,326,072	3,914,756
3406	Health Plan - Crafts	149,999	149,258	152,318
3407	Health Plan - Governing Board	44,646	49,752	50,772
3409	Health Plan - Certificated	5,869,639	7,553,297	6,708,140
3416	Dental Plan		-	-
3422	Dental - Administrators	63,149	57,426	58,603
3423	Dental - Stationary Engineers	24,699	24,072	24,566
3424	Dental - Classified Managers	6,616	5,293	5,401
3425	Dental - Classified SEIU	694,939	687,954	702,057
3426	Dental - Crafts	24,111	22,558	23,021
3427	Dental - Governing Board	8,821	8,674	8,852
3429	Dental - Certificated	1,047,291	1,073,057	1,095,055
3432	Life Insurance - Administrators	2,870	3,250	3,316
3433	Life Insurance - Stationary Enginee	1,131	1,384	1,412
3434	Life Insurance - Classified Manager	298	228	232
3435	Life Insurance - Classified SEIU	31,478	38,562	39,352
3436	Life Insurance - Crafts	1,103	1,297	1,323
3437	Life Insurance - Governing Board	565	642	655

3439	Life Insurance - Certificated	33,246	45,434	46,365
3459	Prescription - Certificated	-	-	-
3461	Post Retirement	76,687		11,200,000
3501	State Unemployment Insurance			1,368,437
3502	SUI - Administrators	3,296	4,508	4,600
3503	SUI - Stationary Engineers	900	1,983	2,023
3504	SUI - Classified Managers	298	460	470
3505	SUI - Classified SEIU	16,705	37,061	37,821
3506	SUI - Crafts	690	1,475	1,505
3509	SUI - Certificated	32,732	30,362	30,984
3602	Workers Comp - Administrators	103,415	96,428	98,405
3603	Workers Comp - Stationary Engineers	28,219	26,334	26,873
3604	Workers Comp - Classified Managers	9,356	5,289	5,397
3605	Workers Comp - Classified SEIU	524,897	514,358	524,902
3606	Workers Comp - Crafts	21,635	20,827	21,254
3607	Workers Comp - Governing Board	605	596	608
3609	Workers Comp - Certificated	1,031,278	1,061,710	1,083,475
3652	OPEB -Employer Contribution	10,643	-	2,000,000
3702	SF Retirement - Administrators	548,820	553,357	564,701
3703	SF Retirement - Stationary Engineer	317,664	349,850	357,022
3704	SF Retirement - Classified Managers	124,472	82,899	84,599
3705	SF Retirement - Classified SEIU	6,674,526	7,190,715	5,338,125
3706	SF Retirement - Crafts	267,403	306,448	312,731
3709	SF Retirement - Certificated	61,775	51,453	52,508
3710	SF Retirement - Students	110		-
3909	Other Benefits - Certificated			-
3913	SUSP-Other Benefits	50,000		-
3991	Other Benefits-Transportation			-
	<b>Total Benefits</b>	<b>36,636,539</b>	<b>47,146,022</b>	<b>51,445,219</b>
<b>4000</b>	<b>Budget-Supplies/Materials</b>			-
4102	Textbooks	1,431	330	343
4103	Other Books	-		-
4301	Printing Supplies	47,913	27,462	85,811
4302	Computer Supplies	4,118	929	3,916
4303	Other Supplies	643,354	478,228	696,344
4304	Durable Supplies	2,386	906	2,199
4305	Instructional Supplies	6,040	60,559	100,343
4306	Food Supplies	-	-	-
4402	Uniforms	49,016	29,697	27,607
4405	Paper/Plastic Supplies	-		-
4410	Miscellaneous			-
	<b>Total Supplies</b>	<b>754,258</b>	<b>598,112</b>	<b>916,563</b>
5000	Budget-Other Operating Expenses			-
5101	Instructional Service Agreements	647,210	425,235	446,497
5110	Guest Lecturer	53,691	15,940	16,737
5120	Computer Consulting	238,023	-	-
5130	Dues and Memberships	214,401	167,367	445,794

5190	Other Consulting	2,485,278	1,200,568	2,223,485
5191	Misc Personal Services	1,756	-	-
5192	Stipends	-	-	-
5202	Conference and Food Services	71,479	1,600	30,000
5210	Travel - Non-Local	51,640	4,410	8,445
5212	Travel - Local	25,642	16,331	40,000
5254	Election	-	-	-
5350	Postage	1,478	8	9
5410	Insurance	2,895,937	1,903,640	4,998,822
5510	Water/Sewage	623,844	323,109	339,265
5520	Gas/Electricity	1,968,726	1,218,287	1,790,000
5530	Telephone	2,356	173,043	181,695
5560	Housekeeping	331,072	118,350	124,267
5610	Other Property Leases	677,110	691,253	725,816
5620	Property Leases - SFUSD	263,556	155,555	155,555
5631	Vehicle Leases	5,422	-	-
5632	Copier Leases	385,290	800,874	840,918
5633	Other Leases	95,533	101,783	106,872
5640	Maint & Repair - Non-Equipment	102,505	801,660	841,743
5650	Maint & Repair - Equipment	141,534	275,449	1,289,222
5655	Maint & Repair - Vehicles	9,251	10,216	10,726
5656	Software License Fees	65,232	212,645	212,645
5657	Maint - Hazardous Materials	43,138	45,898	48,193
5658	Maint - Other	3,637	1,138	1,195
5720	Litigation	-	73,296	76,961
5721	Judgments/Claims/Settlements	-	-	-
5722	Legal Services	141,705	630,233	661,745
5724	Investigations	2,500	2,600	2,730
5730	Election	410,273	791,624	831,206
5801	Broadcasting	25,874	35,843	37,635
5802	Print Advertising	60,962	-	-
5803	Other Advertising	3,155	7,006	7,356
5804	Community Outreach	617	-	-
5805	Student Outreach	(6,585)	1,497	1,572
5901	Interest Expense	-	75,068	78,821
5902	Testing Services	-	-	-
5903	City Services	-	-	-
5904	Meals for Governing Board	21,385	845	887
5905	Bad Checks	2,572	783	822
5906	Credit Card Fees	154,264	130,938	137,485
5907	Over/Short	-	55	57
5908	Bank Service Fees	106,414	51,569	54,147
5909	Receivable Write-Off	358,457	(276)	(290)
5910	Other Expenses	43,998	25,455	26,728
5911	Tuition Reimbursement	21,889	21,194	22,254
5912	Fees for Services	177,372	85,032	89,283
5913	Banquet and Other Food Expenses	27,299	-	-

5914	Governmental Fees, Taxes & Licenses	29,800	26,891	28,235
	<b>Total Services</b>	<b>12,986,690</b>	<b>10,624,012</b>	<b>16,935,535</b>
6101	Site Planning			-
6102	Site Improvements			-
6210	Building Improvements			-
6302	Books		185	192
6303	Software			-
6304	Databases		48,698	50,670
6306	Periodicals		12,263	12,759
6308	Video		11,965	12,450
6411	Add-Furniture/Fixtures	-	-	-
6412	Add-Vehicles	34,186	-	-
6413	Add-Computer Equipment	-	-	-
6414	Add-Miscellaneous Equipment	10,329	5,272	5,486
6431	Repl-Furniture/Fixtures	-	-	-
6432	Repl-Vehicles			-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	29,155	-	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	(148)	(27)	(28)
6444	Add-Non Cap Custodial Misc Equip			-
6451	Add-Expendable Furniture/Fixt	1,208	1,859	1,934
6453	Add-Expendable Computer Equip	-	4,467	4,648
6454	Add-Expendable Misc Equipment	12,524	17,241	17,939
	<b>Total Equipment</b>	<b>87,255</b>	<b>101,923</b>	<b>106,051</b>
7310	Transfer out & Encumbrance Reservations			-
7320	Transfer out - Restricted			-
7330	Transfer out - Cafeteria	489,542	335,402	348,986
7340	Transfer out - Child Development			-
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			-
7901	Unallocated Cost			
7902	Board Desig Reserv for Contingency			8,641,662
7903	Apportionment Repayment			-
	<b>Total Transfers</b>	<b>489,542</b>	<b>335,402</b>	<b>8,990,648</b>
				-
	<b>Total Expenditures</b>	<b>163,609,324</b>	<b>164,501,443</b>	<b>171,749,669</b>
				-
	<b>Total Surplus/(Deficit)</b>	<b>(1,546,515)</b>	<b>461,951</b>	<b>(7,338,954)</b>

**Special Revenue (Parcel Tax) Fund Summary**  
**2021-22 Final Budget**

<b>Description</b>	<b>2020-21</b>		<b>2021-22 Final Budget</b>
	<b>2019-20 Actuals</b>	<b>Estimated Actuals</b>	
<b>Beginning Reserve Balance</b>	<b>4,430</b>	<b>4,431</b>	4,431
<b>Revenues</b>			-
Local Revenues	19,490,064	19,813,662	19,912,730
<b>Total Revenues</b>	<b>19,490,064</b>	<b>19,813,662</b>	<b>19,912,730</b>
			-
<b>Expenditures</b>			
Academic Salaries	10,793,830	9,785,620	10,011,668
Classified Salaries	2,035,422	2,991,174	3,060,270
Benefits	4,637,254	2,959,758	3,028,129
Supplies & Materials	8,578	15,419	14,526
Services & Other Operating	1,864,828	4,025,141	3,763,705
Equipment	150,150	36,550	34,433
Transfers			-
<b>Total Expenditures</b>	<b>19,490,064</b>	<b>19,813,662</b>	<b>19,912,731</b>
<b>Total Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Ending Reserve Balance</b>	<b>4,431</b>	<b>4,431</b>	4,430

## Special Revenue (Parcel Tax) Fund Detail 2021-22 Final Budget

Acct	Account Title	2020-21		
		2019-20 Actuals	Estimated Actuals	2021-22 Final Budget
8819B	Prop A-City College Parcel Tax	19,490,064	19,813,662	19,912,730
	<b>Total Local Revenues</b>	<b>19,490,064</b>	<b>19,813,662</b>	<b>19,912,730</b>
	<b>Total Revenues</b>	<b>19,490,064</b>	<b>19,813,662</b>	<b>19,912,730</b>
<b>Expenditures</b>				
	1120 Faculty-Schl	4,811,044	2,968,601	3,037,176
	1210 Admimistrators	195,182		0
	1230 Librarians-Schl	1,433,863	968,616	990,991
	1240 Counselors-Schl	3,524,603	4,972,742	5,087,612
	1250 Student Health Personnel			0
	1323 Faculty-Reg Hrs PBL			0
	1324 Faculty-Summer/Int Hourly			0
	1325 Faculty-Subs			0
	1333 Faculty-Reg Hrs OvrlD By Load	53,696		0
	1422 Nonteaching-Hourly	775,442	875,662	895,890
	1484 Supervisors-Stipends			0
	1990 Grievance-Acad Settle			
	<b>Total Academic Salaries</b>	<b>10,793,830</b>	<b>9,785,620</b>	<b>10,011,668</b>
	2110 Classified-Reg	1,940,206	2,991,174	3,060,270
	2210 Instructional Aides-Reg			0
	2330 Classified-NI Temp			0
	2370 Classified-NI Coll Aide	85,827		0
	2374 Clasified-Summer Lab Aide	9,389		0
	2380 Classified Overtime			0
	2390 Classified-NI Cafeteria			0
	2410 Instructional Aides-Non Reg Temp			0
	<b>Total Classified Salaries</b>	<b>2,035,422</b>	<b>2,991,174</b>	<b>3,060,270</b>
	3102 STRS - Administrators	35,269		
	3109 STRS - Certificated	2,014,777	646,446	661,379
	3304 OASDI - Classified Managers	-	9,651	9,873
	3305 OASDI - Classified SEIU	116,408	232,566	237,938
	3309 OASDI - Certificated	5,343	5,862	5,997
	3322 Medicare - Administrators	2,764		0
	3324 Medicare - Classified Managers	-	2,268	2,320
	3325 Medicare - Classified SEIU	27,224	48,848	49,976

3329 Medicare - Certificated	139,639	61,965	63,396
3402 Health Plan - Administrators	6,897		0
3405 Health Plan - Classified SEIU	200,401	445,704	455,999
3407 Health Plan - Governing Board		-	0
3409 Health Plan - Certificated	980,320	515,552	527,462
3422 Dental - Administrators	1,764		0
3424 Dental - Classified Managers	-	2,042	2,090
3425 Dental - Classified SEIU	42,048	30,764	31,475
3429 Dental - Certificated	169,437	69,593	71,201
3432 Life Insurance - Administrators	84		0
3434 Life Insurance - Classified Manager		76	78
3435 Life Insurance - Classified SEIU	1,919	2,352	2,406
3439 Life Insurance - Certificated	7,652	2,356	2,411
3502 SUI - Administrators	97		0
3504 SUI - Classified Managers	-	79	81
3505 SUI - Classified SEIU	957	1,634	1,672
3509 SUI - Certificated	5,260	2,192	2,243
3602 Workers Comp - Administrators	3,051	-	0
3604 Workers Comp - Classified Managers	-	2,485	2,542
3605 Workers Comp - Classified SEIU	30,004	51,261	52,445
3609 Workers Comp - Certificated	166,908	68,886	70,477
3652 OPEB	246,722	-	0
3704 SF Retirement - Classified Managers	-	30,590	31,296
3705 SF Retirement - Classified SEIU	417,182	710,789	727,208
3709 SF Retirement - Certificated	15,129	15,798	16,163
3710 SF Retirement - Students		-	
3913 SUSP-Other Benefits			
3991 Other Benefits-Transportation			
<b>Total Benefits</b>	<b>4,637,254</b>	<b>2,959,758</b>	<b>3,028,129</b>
4301 Printing Supplies	-	1,000	942
4302 Computer Supplies	-	1,919	1,808
4303 Other Supplies	7,491	12,000	11,305
4304 Durable Supplies			0
4305 Instructional Supplies	1,087	500	471
4306 Food Supplies			0
4402 Uniforms			0
<b>Total Supplies</b>	<b>8,578</b>	<b>15,419</b>	<b>14,526</b>
5130 Dues and Membership	-	4,575	4,369
5190 Other Consulting	36,204	2,116,013	1,940,488
5210 Travel - Non-Local	-	17,335	16,555
5212 Travel - Local			0
5350 Postage	2,178	14,418	13,769
5530 Telephone	185,487	183,340	175,090
5632 Copier Leases			0
5633 Other Leases	18,181	23,603	22,541

5650 Maint & Repair - Equipment	218,687	172,119	164,374
5656 Software License Fees	1,404,091	1,486,294	1,419,411
5802 Print Advertising		7,444	7,109
<b>Total Services</b>	<b>1,864,828</b>	<b>4,025,141</b>	<b>3,763,705</b>
6101 Sites (Planning)			0
6302 Books	50,174		0
6304 Databases	53,629	36,550	34,433
6306 Periodicals	37,804		0
6308 Video	8,544		0
6411 Add-Furniture/Fixtures			0
6412 Add-Vehicles			0
6413 Add-Computer Equipment			0
6414 Add-Miscellaneous Equipment			0
6432 Repl-Vehicles			0
6433 Repl-Computer Equipment			0
6434 Repl-Miscellaneous Equipment			0
6443 Add-Non Cap Computer Eqp			0
6444 Add-Non Cap Custodial Misc Equip			0
6451 Add-Expendable Furniture/Fixt			0
6453 Add-Expendable Computer Equip			0
6454 Add-Expendable Misc Equipment			0
<b>Total Equipment</b>	<b>150,150</b>	<b>36,550</b>	<b>34,433</b>
7371 Transfer out - OPEB	-		0
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>0</b>
			0
<b>Total Expenditures</b>	<b>19,490,064</b>	<b>19,813,662</b>	<b>19,912,731</b>
Total Surplus/(Deficit)	0	0	(0)

## Child Development Fund Summary 2021-22 Final Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
<b>Beginning Reserve Balance</b>	<b>183,734</b>	<b>16,569</b>	<b>805,499</b>
<b>Revenues</b>			
Federal Revenue	213,025	589,917	616,525
State Revenues	330,829	684,543	358,423
Local Revenues	264,491	3,523	230,556
Transfers	-	(489,053)	-
<b>Total Revenues</b>	<b>808,345</b>	<b>788,930</b>	<b>1,205,504</b>
<b>Expenditures</b>			
Academic Salaries	11,178	3,428	-
Classified Salaries	636,876	665,444	721,000
Benefits	295,260	348,876	360,304
Supplies & Materials	24,022	-	39,000
Services & Other Operating	8,174	7,774	35,200
Equipment	-	-	50,000
Transfers	-	(1,025,522)	-
<b>Total Expenditures</b>	<b>975,510</b>	<b>-</b>	<b>1,205,504</b>
<b>Total Surplus/(Deficit)</b>	<b>(167,165)</b>	<b>788,930</b>	<b>-</b>
<b>Ending Reserve Balance</b>	<b>16,569</b>	<b>805,499</b>	<b>805,499</b>

**Child Development Fund Detail  
2021-22 Final Budget**

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
8130	Workforce Investment Act	-	-	-
8290	Ca Dept Ed-Fed Pass Thru	213,025	589,917	616,525
	<b>Total Federal Revenues</b>	<b>213,025</b>	<b>589,917</b>	<b>616,525</b>
8510	CDE-Appportionment	76,291	80,494	137,773
8530	General CDE Revenues	57,039	1,712	72,989
8621	Child Development	-	-	-
8699	Other Misc ST Revenues	197,499	602,337	147,661
	<b>Total State Revenues</b>	<b>330,829</b>	<b>684,543</b>	<b>358,423</b>
8821	Cont, Gifts, Endowments	256,211	3,523	222,556
8824	Foundations Sources	8,280	-	8,000
8832	SF City Sub-Contracts	-	-	-
8871	Child Development Services	-	-	-
8891	Other Local Revenues	-	-	-
	<b>Other Local Revenues</b>	<b>264,491</b>	<b>3,523</b>	<b>230,556</b>
8981	Transfer in - General Unrestricted	-	-	-
8894	Transfer in - Child Development	-	-	-
8950	F & A Recoveries	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>808,345</b>	<b>1,277,983</b>	<b>1,205,504</b>
<b>Expenditures</b>				
1220	Nonteaching-Schl	8,209	3,428	-
1323	Faculty-Reg Hrs PBL	-	-	-
1422	Nonteaching-Hourly	2,969	-	-
	<b>Total Academic Salaries</b>	<b>11,178</b>	<b>3,428</b>	<b>-</b>
2110	Classified-Reg	46,972	61,393	-
2210	Instructional Aides-Reg	519,629	557,125	633,000
2330	Classified-NI Temp	32,883	46,927	68,000
2370	Classified-NI Coll Aide	37,393	-	20,000
2380	Classified-Overtime	-	-	-
2888	P-Share Time	-	-	-
	<b>Total Classified Salaries</b>	<b>636,876</b>	<b>665,444</b>	<b>721,000</b>
3109	STRS - Certificated	1,854	461	-
3305	OASDI - Classified SEIU	35,958	40,155	43,462

## Child Development Fund Detail 2021-22 Final Budget

3309	OASDI - Certificated	-	-	-
3325	Medicare - Classified SEIU	8,409	9,391	10,165
3329	Medicare - Certificated	160	41	-
3401	Health Plan	-	-	-
3405	Health Plan - Classified SEIU	87,287	118,481	75,358
3409	Health Plan - Certificated	385	154	-
3416	Health Plan - Certificated	-	-	-
3425	Dental - Classified SEIU	17,525	15,172	2,103
3429	Dental - Certificated	98	33	-
3435	Life Insurance - Classified SEIU	799	931	7,010
3439	Life Insurance - Certificated	5	2	-
3405	Health Plan - Classified SEIU	282	318	-
3409	Health Plan - Certificated	6	1	-
3505	SUI - Classified SEIU	-	-	8,622
3605	Workers Comp - Classified SEIU	9,078	10,215	10,995
3609	Workers Comp - Certificated	175	45	-
3652	OPEB	13,292	10,178	14,020
3705	Workers Comp - Classified SEIU	119,948	143,295	188,569
3709	Workers Comp - Certificated	-	-	-
	<b>Total Benefits</b>	<b>295,260</b>	<b>348,876</b>	<b>360,304</b>
4103	Other Books	-	-	5,000
4302	Computer Supplies	-	-	2,000
4303	Other Supplies	281	-	17,000
4304	Durable Supplies	11,410	-	-
4305	Instructional Supplies	-	-	-
4306	Food Supplies	12,332	-	15,000
4402	Uniforms	-	-	-
	<b>Total Supplies</b>	<b>24,022</b>	<b>-</b>	<b>39,000</b>
5000	Budget-Other Operating Expenses	-	-	-
5120	Computer Consulting	-	-	-
5130	Dues and Memberships	1,209	1,754	-
5190	Other Consulting	6,350	6,000	12,000
5202	Conference and Food Services	-	-	500
5210	Travel - Non-Local	-	-	200
5212	Travel - Local	-	-	200
5350	Postage	18	20	300
5540	Other utilities	-	-	-
5632	Vehicle Leases	-	-	-
5632	Copier Leases	-	-	-

## Child Development Fund Detail 2021-22 Final Budget

5656	Software License Fees	-	-	-
5909	Receivable Write-Off	-	-	-
5910	Other Expenses	597	-	22,000
5912	Fees for Services	-	-	-
5914	Governmental Fees, Taxes & Licenses	-	-	-
	<b>Total Services</b>	<b>8,174</b>	<b>7,774</b>	<b>35,200</b>
6411	Add-Furniture/Fixtures	-		
6413	Add-Computer Equipment	-		50,000
6414	Add-Miscellaneous Equipment	-		
	<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
7340	Transfer out - Child Development	-	(1,025,523)	
7501	Payments to Students	-		
7850	F & A Cost	-		
7901	Unallocated Cost	-		
	<b>Total Transfers</b>	<b>-</b>	<b>(1,025,523)</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>975,511</b>	<b>-</b>	<b>1,205,504</b>
	Total Surplus/(Deficit)	(167,166)	1,277,983	-

**Capital Outlay Fund and 1995 Bond Fund Summaries  
2021-22 Final Budget**

Description	2019-20 Actuals		2020-21 Estimated Actuals		2021-22 Final Budget	
	Capital Outlay	1995 Bond Fund	Capital Outlay	1995 Bond Fund	Capital Outlay	1995 Bond Fund
<b>Beginning Reserve Balance</b>			<b>5,230,230</b>	<b>106,172</b>		
<b>Revenues</b>						
State Revenues	7,116,160 2,897,931	159,258	-	2,530,097	-	11,363,601
Local Revenues	884,828	4	-	-	4,802,109	- 95,834
<b>Total Revenues</b>	<b>3,782,759</b>	<b>4</b>	<b>2,530,097</b>	<b>-</b>	<b>11,363,601</b>	<b>-</b>
<b>Expenditures</b>						
Supplies & Materials	-	5,651	10,013	-	10,013	-
Services & Other Operating	2,852,819	(6,546)	76,381	-	1,093,097	-
Equipment	2,815,870	53,986	2,871,825	10,338	11,668,835	95,834
<b>Total Expenditures</b>	<b>5,668,689</b>	<b>53,091</b>	<b>2,958,218</b>	<b>10,338</b>	<b>12,771,944</b>	<b>95,834</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,885,930)</b>	<b>(53,087)</b>	<b>(428,121)</b>	<b>(10,338)</b>	<b>(1,408,343)</b>	<b>(95,834)</b>
<b>Ending Reserve Balance</b>	<b>5,230,230</b>	<b>106,172</b>	<b>4,802,109</b>	<b>95,834</b>	<b>3,393,766</b>	<b>-</b>

**Capital Outlay Fund Summary**  
**2021-22 Final Budget**

<b>Description</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
<b>Beginning Reserve Balance</b>	<b>7,116,160</b>	<b>5,230,230</b>	<b>4,802,109</b>
<b>Revenues</b>			
State Revenues	2,897,931	2,530,097	11,363,601
Local Revenues	884,828	-	-
<b>Total Revenues</b>	<b>3,782,759</b>	<b>2,530,097</b>	<b>11,363,601</b>
<b>Expenditures</b>			
Supplies & Materials	-	10,013	10,013
Services & Other Operating	2,852,819	76,381	1,093,097
Equipment	2,815,870	2,871,825	11,668,835
<b>Total Expenditures</b>	<b>5,668,689</b>	<b>2,958,218</b>	<b>12,771,944</b>
<b>Total Surplus/(Deficit)</b>	<b>(1,885,930)</b>	<b>(428,121)</b>	<b>(1,408,343)</b>
<b>Ending Reserve Balance</b>	<b>5,230,230</b>	<b>4,802,109</b>	<b>3,393,766</b>

**Capital Outlay Fund Detail  
2021-22 Final Budget**

Acct	Account Title	2019-20	2020-21	2021-22
		Actuals	Estimated Actuals	Final Budget
8699	Other Misc ST Revenues	2,897,931	2,530,097	11,363,601
	<b>Total State Revenues</b>	<b>2,897,931</b>	<b>2,530,097</b>	<b>11,363,601</b>
8818	Redevelopment AB 1290	730,832	-	-
8886	Non-Resident Tuition Capital Outlay	153,997	-	-
	<b>Total Local Revenues</b>	<b>884,828</b>	-	-
	<b>Total Revenues</b>	<b>3,782,759</b>	<b>2,530,097</b>	<b>11,363,601</b>
<b>Expenditures</b>				
2110	Classified-Reg	149	-	-
	<b>Total Classified Salaries</b>	<b>149</b>	-	-
3405	Health Plan - Classified SEIU	(149)	-	-
	<b>Total Benefits</b>	<b>(149)</b>	-	-
4303	Other Supplies	-	10,013	10,013
	<b>Total Supplies</b>	-	<b>10,013</b>	<b>10,013</b>
5190	Other Consulting	50,314	41,400	138,730
5610	Other Prop Leases	1,251,076	-	761,241
5640	Maint & Repair - Non-Equipment	1,298,107	-	175,974
5650	Maint & Repair - Equipment	221,045	-	13,282
5656	Software License Fees	32,277	34,981	-
5722	Legal Services	-	-	-
5802	Print Advertising	-	-	-
5803	Other Advertising	-	-	-
5910	Other Expenses	-	-	-
5912	Fees for Services	-	-	3,870
	<b>Total Services</b>	<b>2,852,819</b>	<b>76,381</b>	<b>1,093,097</b>
6102	Site Improvements	21,410	-	-
6201	Planning Costs	2,514,735	1,656,635	913,443
6202	Construction in Progress	197,187	1,161,406	10,709,909
6203	Project Management	61,424	19,330	30,578
6210	Building Improvements	20,677	20,328	-
6413	Add-Computer Equipment	-	8,999	9,777
6454	Add-Expendable Misc Equipment	437	5,127	5,127
	<b>Total Equipment</b>	<b>2,815,870</b>	<b>2,871,825</b>	<b>11,668,835</b>
7350	Transfer out - Capital Projects	-	-	-
	<b>Total Equipment</b>	<b>2,815,870</b>	<b>2,871,825</b>	<b>11,668,835</b>
	<b>Total Expenditures</b>	<b>5,668,689</b>	<b>2,958,218</b>	<b>12,771,944</b>
	<b>Total Surplus/(Deficit)</b>	<b>(1,885,930)</b>	<b>(428,121)</b>	<b>(1,408,343)</b>

**1995 Bond Fund Summary  
2021-22 Final Budget**

<b>Description</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
<b>Beginning Reserve Balance</b>	<b>159,258</b>	<b>106,172</b>	<b>95,834</b>
<b>Revenues</b>			
Local Revenues	4	-	
<b>Total Revenues</b>	<b>4</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Supplies & Materials	5,651		
Services & Other Operating	(6,546)	-	-
Equipment	53,986	10,338	95,834
<b>Total Expenditures</b>	<b>53,091</b>	<b>10,338</b>	<b>95,834</b>
<b>Total Surplus/(Deficit)</b>	<b>(53,087)</b>	<b>(10,338)</b>	<b>(95,834)</b>
<b>Ending Reserve Balance</b>	<b>106,172</b>	<b>95,834</b>	<b>-</b>

**1995 Bond Fund Detail  
2021-22 Final Budget**

<b>Acct</b>	<b>Account Title</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
8861	Interest/Invest Inc	4		
	<b>Total Revenues</b>	<b>4</b>	-	-
<b>Expenditures</b>				
4303	Other Supplies	5,651		
	<b>Total Supplies</b>	<b>5,651</b>	-	-
5722	Legal Services	(6,546)		
	<b>Total Services</b>	<b>(6,546)</b>	-	-
6203	Project Management	-	-	28,715
6444	Add-Non Cap Custodial Misc Equip	53,986	10,338	67,119
	<b>Total Equipment</b>	<b>53,986</b>	<b>10,338</b>	<b>95,834</b>
	<b>Total Expenditures</b>	<b>53,091</b>	<b>10,338</b>	<b>95,834</b>
	<b>Total Surplus/(Deficit)</b>	<b>(53,087)</b>	<b>10,338</b>	<b>95,834</b>

**2001 Bond Fund and 2005 Bond Fund Summaries  
2021-22 Final Budget**

	2019-20 Actuals		2020-21 Estimated Actuals		2021-22 Final Budget	
<b>Description</b>	<b>2001 Bond</b>	<b>2005 Bond</b>	<b>2001 Bond</b>	<b>2005 Bond</b>	<b>2001 Bond</b>	<b>2005 Bond</b>
<b>Beginning Reserve Balance</b>	2,259,476	41,873,211	(76,222)	19,235,524	-	3,942,447
<b>Revenues</b>						
Local Revenues	605	1,282,586	-	84,753	-	16,995
<b>Total Revenues</b>	<b>605</b>	<b>1,282,586</b>	<b>-</b>	<b>84,753</b>	<b>-</b>	<b>16,995</b>
<b>Expenditures</b>						
Academic Salaries	-	483,710	-	616,698	-	-
Classified Salaries	-	283,283	-	307,547	-	-
Benefits	-	287,435	-	335,535	-	-
Supplies & Materials		42,726	-	-	-	-
Services & Other Operating	187	396,629	-	1,186,480	-	168,638
Equipment	2,336,116	22,426,491	(76,222)	12,931,570	-	3,790,804
<b>Total Expenditures</b>	<b>2,336,303</b>	<b>23,920,273</b>	<b>(76,222)</b>	<b>15,377,829</b>	<b>-</b>	<b>3,959,442</b>
<b>Total Surplus/(Deficit)</b>	<b>(2,335,698)</b>	<b>(22,637,687)</b>	<b>76,222</b>	<b>(15,293,076)</b>	<b>-</b>	<b>(3,942,448)</b>
<b>Ending Reserve Balance</b>	<b>(76,222)</b>	<b>19,235,524</b>	<b>-</b>	<b>3,942,447</b>	<b>-</b>	<b>-</b>

**2001 Bond Fund Summary**  
**2021-22 Final Budget**

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
<b>Beginning Reserve Balance</b>	<b>2,259,476</b>	<b>(76,222)</b>	<b>-</b>
<b>Revenues</b>			
Local Revenues	605	-	-
<b>Total Revenues</b>	<b>605</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Classified Salaries			
Benefits			
Supplies & Materials			
Services & Other Operating	187		-
Equipment	2,336,116	(76,222)	-
<b>Total Expenditures</b>	<b>2,336,303</b>	<b>(76,222)</b>	<b>-</b>
<b>Total Surplus/(Deficit)</b>	<b>(2,335,698)</b>	<b>76,222</b>	<b>-</b>
<b>Ending Reserve Balance</b>	<b>(76,222)</b>	<b>-</b>	<b>-</b>

**2001 Bond Fund Detail  
2021-22 Final Budget**

<b>Acct</b>	<b>Account Title</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
8861	Interest/Invest Inc	605	-	-
	<b>Total Local Revenues</b>	<b>605</b>	-	-
	<b>Total Revenues</b>	<b>605</b>	-	-
<b>Expenditures</b>				
4303	Other Supplies	187	-	-
	<b>Total Services</b>	<b>187</b>	-	-
6201	Planning Costs	2,151,113	(76,222)	-
6202	Construction in Progress	147,886	-	-
6210	Building Improvements	37,117	-	-
	<b>Total Equipment</b>	<b>2,336,116</b>	<b>(76,222)</b>	-
	<b>Total Expenditures</b>	<b>2,336,303</b>	<b>(76,222)</b>	-
	<b>Total Surplus/(Deficit)</b>	<b>(2,335,698)</b>	<b>76,222</b>	-

**2005 Bond Fund Summary**  
**2021-22 Final Budget**

<b>Description</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
<b>Beginning Reserve Balance</b>	<b>41,873,211</b>	<b>19,235,524</b>	<b>3,942,447</b>
<b>Revenues</b>			
Local Revenues	1,282,586	84,753	16,995
<b>Total Revenues</b>	<b>1,282,586</b>	<b>84,753</b>	<b>16,995</b>
<b>Expenditures</b>			
Academic Salaries	483,710	616,698	-
Classified Salaries	283,283	307,547	-
Benefits	287,435	335,535	-
Supplies & Materials	42,726	-	-
Services & Other Operating	396,629	1,186,480	168,638
Equipment	22,426,491	12,931,570	3,790,804
<b>Total Expenditures</b>	<b>23,920,273</b>	<b>15,377,829</b>	<b>3,959,442</b>
<b>Total Surplus/(Deficit)</b>	<b>(22,637,687)</b>	<b>(15,293,076)</b>	<b>(3,942,448)</b>
<b>Ending Reserve Balance</b>	<b>19,235,524</b>	<b>3,942,447</b>	<b>-</b>

**2005 Bond Fund Detail  
2021-22 Final Budget**

Acct	Account Title	2019-20	2020-21	2021-22
		Actuals	Estimated Actuals	Final Budget
8950	F + A Recoveries	-	-	-
8861	Interest/Invest Inc	1,282,586	84,753	16,995
	<b>Total Local Revenues</b>	<b>1,282,586</b>	<b>84,753</b>	<b>16,995</b>
	<b>Total Revenues</b>	<b>1,282,586</b>	<b>84,753</b>	<b>16,995</b>
<b>Expenditures</b>				
1210	Administrators	466,769	616,698	-
1219	Admin-Sabbatical Subs	16,941	-	-
	<b>Total Academic Salaries</b>	<b>483,710</b>	<b>616,698</b>	<b>-</b>
2000	Budget-Classified Salaries	2,619	-	-
2110	Classified-Reg	280,664	307,547	-
	<b>Total Classified Salaries</b>	<b>283,283</b>	<b>307,547</b>	<b>-</b>
3102	STRS - Administrators	18,598	19,425	-
3302	OASDI - Administrators	15,518	11,303	-
3305	OASDI - Classified SEIU	16,548	18,277	-
3306	OASDI - Crafts	155	-	-
3322	Medicare - Administrators	6,683	8,730	-
3325	Medicare - Classified SEIU	3,870	4,275	-
3326	Medicare - Crafts	36	-	-
3402	Health Plan - Administrators	20,941	27,425	-
3405	Health Plan - Classified SEIU	33,902	35,034	-
3406	Health Plan - Crafts	113	-	-
3422	Dental - Administrators	3,977	5,649	-
3425	Dental - Classified SEIU	5,293	5,293	-
3432	Life Insurance - Administrators	209	323	-
3435	Life Insurance - Classified SEIU	242	304	-
3502	SUI - Administrators	227	511	-
3505	SUI - Classified SEIU	139	369	-
3506	SUI - Crafts	1	-	-
3602	Workers Comp - Administrators	7,108	9,150	-
3605	Workers Comp - Classified SEIU	4,361	4,824	-
3606	Workers Comp - Crafts	41	-	-
3652	OPEB	14,823	12,738	-
3702	SF Retirement - Administrators	74,339	100,410	-
3705	SF Retirement - Classified SEIU	60,309	71,497	-

**2005 Bond Fund Detail  
2021-22 Final Budget**

<b>Acct</b>	<b>Account Title</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
		<b>Actuals</b>	<b>Estimated Actuals</b>	<b>Final Budget</b>
	<b>Total Benefits</b>	<b>287,435</b>	<b>335,535</b>	<b>-</b>
4303	Other Supplies	42,726	-	-
	<b>Total Supplies</b>	<b>42,726</b>	<b>-</b>	<b>-</b>
5190	Other Consulting	393,667	173,728	109,071
5610	Other Property Leases	-	710,354	25,593
5633	Other Leases	2,281	-	2,490
5656	Software License Fees	-	91,403	18,388
5722	Legal Services	(22,602)	185,339	-
5803	Other Advertising	1,320	-	-
5912	Fees for Services	21,964	25,656	13,096
	<b>Total Services</b>	<b>396,629</b>	<b>1,186,480</b>	<b>168,638</b>
6101	Sites (Planning)	4,448	-	-
6102	Site Improvements	-	51,120	39,080
6201	Planning Costs	4,279,618	5,301,213	799,896
6202	Construction in Progress	7,346,650	4,645,247	2,582,180
6203	Project Management	9,131,034	2,773,379	164,049
6204	Hazardous Materials	10,289	-	-
6210	Management Hazard Materials	1,108,517	17,088	-
6411	Add-Furniture/Fixtures	13,200	-	-
6451	Add-Expendable Furniture/Fixt	478,902	143,523	205,599
6453	Add-Expendable Computer Equip	37,688	-	-
6454	Add-Expendable Misc Equipment	16,146	-	-
	<b>Total Equipment</b>	<b>22,426,491</b>	<b>12,931,570</b>	<b>3,790,804</b>
	<b>Total Expenditures</b>	<b>23,920,273</b>	<b>15,377,829</b>	<b>3,959,442</b>
	<b>Total Surplus/(deficit)</b>	<b>(22,637,687)</b>	<b>(15,293,076)</b>	<b>(3,942,448)</b>

**2020 Bond Fund Summary  
2021-22 Final Budget**

<b>Description</b>	<b>2019-20 Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Final Budget</b>
<b>Beginning Reserve Balance</b>	-	-	<b>287,660,006</b>
<b>Revenues</b>			
Local Revenues	-	300,000,000	1,438,300
<b>Total Revenues</b>		<b>300,000,000</b>	<b>1,438,300</b>
<b>Expenditures</b>			
Academic Salaries	-	-	454,715
Classified Salaries	-	-	437,333
Benefits	-	-	383,478
Services & Other Operating	-	1,522,551	843,756
Equipment	-	10,817,443	29,665,000
<b>Total Expenditures</b>	-	<b>12,339,994</b>	<b>31,784,282</b>
<b>Total Surplus/(Deficit)</b>	-	<b>287,660,006</b>	<b>(30,345,982)</b>
<b>Ending Reserve Balance</b>	-	<b>287,660,006</b>	<b>257,314,024</b>

**2020 Bond Fund Detail  
2021-22 Final Budget**

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Final Budget
8861	Interest/Invest Inc	-	-	1,438,300
8941	Sale of Bond	-	300,000,000	-
	<b>Total Local Revenues</b>	-	<b>300,000,000</b>	<b>1,438,300</b>
	<b>Total Revenues</b>	-	<b>300,000,000</b>	<b>1,438,300</b>
<b>Expenditures</b>				
1210	Administrators	-	-	454,715
	<b>Total Academic Salaries</b>	-	-	<b>454,715</b>
2110	Classified-Reg	-	-	437,333
	<b>Total Classified Salaries</b>	-	-	<b>437,333</b>
3302	OASDI - Administrators	-	-	28,192
3305	OASDI - Classified SEIU	-	-	27,115
3322	Medicare - Administrators	-	-	6,593
3325	Medicare - Classified SEIU	-	-	6,341
3402	Health Plan - Administrators	-	-	22,736
3405	Health Plan - Classified SEIU	-	-	47,013
3422	Dental - Administrators	-	-	1,364
3425	Dental - Classified SEIU	-	-	1,312
3432	Life Insurance - Administrators	-	-	4,547
3435	Life Insurance - Classified SEIU	-	-	4,373
3502	SUI - Administrators	-	-	5,593
3505	SUI - Classified SEIU	-	-	5,379
3602	Workers Comp - Administrators	-	-	7,139
3605	Workers Comp - Classified SEIU	-	-	6,860
3652	OPEB	-	-	17,841
3702	SF Retirement - Administrators	-	-	73,436
3705	SF Retirement - Classified SEIU	-	-	117,643
	<b>Total Benefits</b>	-	-	<b>383,478</b>
4303	Other Supplies	-	-	-
5190	Other Consulting	-	114,530	314,078
5212	Travel - Local	-	-	-
5254	Election Cost	-	465,626	-
5803	Other Advertising	-	-	100,957
5912	Fees for Services	-	400,472	428,721
5915	Cost of Issuance of Bond	-	541,923	-
	<b>Total Services</b>	-	<b>1,522,551</b>	<b>843,756</b>
6201	Planning Costs	-	8,133,940	13,977,849
6202	Construction in Progress	-	1,071,051	12,966,871
6203	Project Management	-	1,612,453	2,720,281
	<b>Total Equipment</b>	-	<b>10,817,443</b>	<b>29,665,000</b>
	<b>Total Expenditures</b>	-	<b>12,339,994</b>	<b>31,784,282</b>
	<b>Total Surplus/(deficit)</b>	-	<b>287,660,006</b>	<b>(30,345,982)</b>