



2021-22

Tentative Budget



San Francisco Community College
50 Frida Kahlo Way
San Francisco, CA 94112

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FOREWORD

This document contains the annual budget for fiscal year 2021-22. This version is the Tentative Budget. As specified by the California Code of Regulations, the governing board of each community college district is required to adopt a Tentative Budget for the ensuing fiscal year on or before June 30th. The code further requires a hearing and the adoption of a final budget on or before the 15th day of September. The Budget contained herein is recommended as the Tentative Budget. The Final Budget will be presented subject to confirmation of final revenue forecasts and state funding allocations.

Chancellor's Budget Message

The Tentative Budget for FY2021-22 is presented to the City College of San Francisco Board of Trustees for their consideration and approval. This document contains preliminary budget information for unrestricted and restricted general fund programs that have a significant impact on the operational budget of the District for the next fiscal year. We note that as the district is still in negotiations with our labor groups regarding concessions for the next fiscal year, adjustments will need to be made for the final Adoption Budget.

The attached plan reflects the revenue projected in the Governor's May Revise proposal and includes a 5% Unallocated General Fund reserve. It also includes anticipated cost increases in utilities, deferred maintenance and technology, health and welfare increases, and other post-employment retirement costs. The proposed plan does not reflect any deficit spending and was developed based on the discussions had by the Governing Board and campus governance groups on aligning our expenditures with projected revenues.

With your leadership, we will continue engage in ways that we can identify and implement the changes necessary to achieve and continue fiscal stability.

Dr. Rajen Vurdien, Interim Chancellor

June 24, 2021



CITY COLLEGE OF SANFRANCISCO

Board and Administration

BOARD OF TRUSTEES

- Shanell Williams President
- Thomas Temprano..... Vice President
- Aliya Chisti Member
- Dr. Brigitte Davila..... Member
- John Rizzo Member
- Thea Selby..... Member
- Alan Wong Member
- Malinalli Villalobos..... Student Trustee

ADMINISTRATION

- Dr. Ramalingum Vurdien Interim Chancellor and Chief Executive Officer

COLLEGE ADMINISTRATORS

- Dianna Gonzales Deputy Chancellor, Human Resources, Compliance, Risk Mgmt. & Safety
- 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

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CITY COLLEGE OF SAN FRANCISCO

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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 2021-22 Tentative Budget:

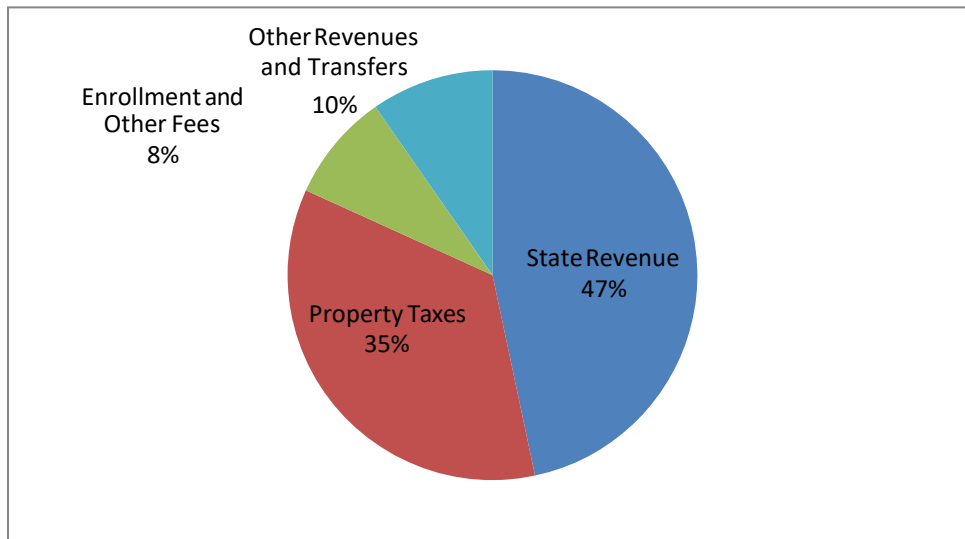
DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED

The 2021-22 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 86.04% of the revenue received.

Major Sources of Revenue



Description of Funds

General Fund Restricted

The 2021-22 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 originally approved by the voters on November 6, 2012. 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". Parcels are levied \$99 dollars annually. Proposition B, approved in 2016, which extended the provisions of Proposition A (approved in 2012) expires in 2035.

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, which provided \$195,000,000 to pay for capital improvements to eliminate outdated bungalows, improve disabled accessibility, complete technology networks, and construct new campuses in the Mission and Chinatown/North Beach neighborhoods.

In November 2005, the voters approved Proposition A, which provided \$246,300,000 to pay for capital improvements to increase student access to advanced computer technology and bio\stem cell technology, renovate existing classrooms, and build new facilities for upper division classes, neighborhood classes and the performing arts.

In March 2020, votes approved an additional measure, Proposition A, which provided \$845 million, to fund extensive campus improvement projects at the Ocean Campus; including a new science building, modernized facilities for career training programs at the Bayview-Hunters Point Campus on Evans Avenue and repairs and upgrades to nearly all classroom buildings, some of which have not been renovated for over fifty years.

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

2021-22 Budget Assumptions

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

General Assumptions

1. The 2021-22 Tentative Budget will be balanced.
2. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of future expenditure budgets.
3. The 2021-22 budget will be developed taking into consideration that the District continues to receive stability funding, and will require concessions from its employee groups to balance the 2021-22 spending plan.

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 1.70% for FY22; 1.50% 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.
12. Use of \$3.0 million in Higher Education Emergency Relief Fund to offset lost sales tax revenue

Expenditure Assumptions

13. The District intends to implement salary concessions to all groups to achieve savings of approximately \$23 million for FY22.
14. A General Fund reserve of \$8.7 million will be set aside within the FY22 budget.
15. 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.
16. Increase in Medical premiums on average of 4.4% - \$609,000 increase.
17. Increase in State Unemployment Insurance contributions of \$1.4 million.
18. Increase of \$1 million for districtwide utilities costs.
19. Allocation of \$3 million to cover payments associated with the 2017 and 2019 Supplemental Employee Retirement Plans.
20. OPEB required contribution of \$11,200,000.
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.

Budget Resolution

DATE: June 24, 2021
SUBJECT: GENERAL FUND
Adoption of Tentative 2021-22 Budget

BACKGROUND INFORMATION:

The California Code of Regulations requires the governing board of each community college district to adopt a Tentative budget for the ensuing fiscal year on or before June 30th. The Tentative Annual Budget for 2021-22 is a roll-over of current expenses plus unavoidable cost increases and any anticipated state revenue.

Tentative Annual Budget for 2021-22

The 2021-22 Tentative Budget for the General Fund Unrestricted is based on the Governor's May Revised Budget with projected revenue and resources totaling **\$181,250,434** which represents the sum of state and local allocations and fees. As we are currently processing current year expenditures we have not included any of current years forecasted unreserved ending fund balance.

After the State budget is approved, a Final FY 2021-22 District Budget will be developed and will be presented at the September 2021 Board of Trustees meeting.

The recommended 2021-22 Tentative Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval, is as follows:

General Fund - Unrestricted	
Estimated Revenue Appropriations	
Estimated Revenues and Transfers-in	\$ 181,322,373.85
Add: Beginning Balance	\$ -
Add: Transfer from Designated Reserve	
Total Estimated Revenue & Resources	\$ 181,322,373.85
Estimated Expenditure Appropriations	
Estimated Expenditures	\$ 181,246,003.92
Less: Unallocated Abatements	
Total Estimated Expenditures	\$ 181,246,003.92
Estimated Surplus / (Deficit)	\$ 76,369.93
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	
Total Internally Designated Unrestricted Funds	
Total Restricted Funds Type 12	
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
Total Restricted Funds Type 12	\$ 55,931,742.00
Special Revenue Fund - Child Development Funds Type 21	\$ 1,205,504.00
Special Revenue Fund – Cafeteria Funds Type 22	\$ (650,000.00)
Total Restricted and Special Revenue Funds	\$ 555,504.00
Capital Projects Funds (Estimated Fund Balance 06/30/2021)	
Local Capital Projects	\$ 275,025,145.00
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
Total Capital Projects Funds	\$ 275,025,145.00

Part 1: Adoption of the Tentative Annual Budget

Section 1 In accordance with Title 5, California Code of Regulations, Section 58196 the Board of Trustees of the San Francisco Community College District hereby adopts the Tentative Annual Budget for 2021-22, hereafter termed the Tentative Annual Budget of the San Francisco Community College District, as detailed on Community College District forms and summarized by fund, purpose, and amount as follows:

Section 2 Any action taken by the Board of Trustees at its meeting June 24, 2021, shall be incorporated in the 2021-22 Tentative Annual Budget and a copy of the 2021-22 Tentative Annual Budget with modifications shall be placed in the official files of the Board of Trustees.

Section 3 The estimated receipts, income and revenue enumerated in the Tentative Annual Budget are hereby appropriated to the funds and departments indicated in the Tentative Annual Budget for the purpose of meeting expenditure appropriations provided in the Tentative Annual Budget. These proposed expenditures are hereby appropriated to the funds and departments enumerated in the Tentative Annual Budget. Each department for which an expenditure appropriation is made is hereby authorized to use, in the manner provided by law, the amounts so appropriated for the purpose specified in the Tentative Annual Budget.

Section 4 The Chancellor and Vice Chancellor of Finance and Administration are also authorized to execute all necessary budgetary documents, including current and subsequent budget transfers as required to maintain depository accounts with the San Francisco Controller and Treasurer, provided they are within the purposes and amounts of the budgets adopted on Community College District forms.

Section 5 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to withhold filing the documents described in Section 4 above until such time as they are legally required to be filed with the local and state ~~agencies~~

Section 6 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized and obligated to the Administrative Provisions as contained in the attachment to this resolution entitled, Administrative Provisions, 2021-22.

Part 2: General Fund Restricted

Section 1 The General Fund - Restricted portion of the SFCCD Tentative Annual Budget contains appropriation of categorical funds from various granting agencies, thru RFP's, Apportionment, Allocations, Subcontracts, Sub- Recipient Agreements, Fee Based Programs, Property rentals and overhead. Such appropriation shall be increased or decreased in accordance with the amount made available during the year 2021-22 by cash receipts or allocations from the State of California or by amounts carried over from the prior fiscal year. Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

Part 3: Child Development Fund

Section 1 The Child Development Fund portion of the SFCCD Tentative Annual Budget contains appropriations of categorical funds from California Department of Education thru RFP's, Subcontracts, Sub- Recipient Agreements or gifts from various donors. Such appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2021-22 by cash receipts or allocations from the State of California. Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub- recipients Agreements accepted by the District are communicated to the Board of Trustees monthly and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. Within each categorical program, transfers from unallocated amounts, transfers between accounts, and transfers between major classes are authorized to be made by the Chancellor and Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

Administrative Provisions 2021-22

Section 1 Because total appropriations contained in the Tentative Annual Budget are based on estimated revenues which may not be fully realized, it shall be incumbent upon the Chancellor and Vice Chancellor of Finance and Administration to review revenue estimates each month. If such revenue estimates indicate a shortage, the Chancellor and Vice Chancellor of Finance and Administration are authorized to freeze an equivalent amount of expenditure appropriations and report this action to the Board of Trustees. These frozen appropriations may only be released if subsequent estimates indicate that the collection of the amount originally estimated is assured.

Section 2 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to make any transfer necessary to correct technical errors. In contrast, transfers from the unallocated appropriations to any expenditure classification shall be made only by formal resolution approved by a two-thirds vote of the members of the Governing Board as provided for in Title 5, California Code of Regulations, Section 58199. Transfers between subordinate accounts within a single major classification may be made by the Chancellor and Vice Chancellor of Finance and Administration.

Section 3 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized; first, to expend from the available funds budgeted for any approved position; second, to transfer subject to the provisions of Title 5, California Code of Regulations, Section 58199 and expend from the available funds budgeted for personal services; and third, to transfer subject to the provisions of Title 5, California Code of Education, Section 58199 and expend from any other available budgeted funds for lump sum payments to classified employees upon death or retirement for service or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission Rules 22, Section 22.02.B9. Provided, however, that the position held by an employee who is entitled to such lump sum payment will not be filled with either a permanent or temporary replacement until such lump sum payment has been recovered from funds budgeted for personal services, and further provided that in the event that said position must be filled immediately it may be so filled on the authorization of the Chancellor or the Vice Chancellor of Finance and Administration.

Section 4 That the San Francisco Community College District is hereby authorized and directed to continue the existing special and trust funds, reserves; and the receipts in each such fund are hereby appropriated in accordance with law and the conditions under which such fund was established. The Chancellor and the Vice

Chancellor of Finance and Administration are hereby authorized and directed to set up additional special and trust funds and reserves as may be created by either additional requests or under other conditions and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each fund was established.

Section 5 That whenever the San Francisco Community College District shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation any money or property to be converted into money, there shall be set up in the accounting records of the San Francisco Community College District, a special fund or account evidencing the amount received and specifying the special purposes for which it has been received and for which it is held. Such an account or fund shall be maintained as long as any portion of said money or property remains. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received.

Section 6 Permanent certificated and classified positions continued or created by the Board of Trustees in the Tentative Annual Budget, may be increased, decreased, or reclassified only by approval of the Chancellor and Vice Chancellor of Finance and Administration. Funds provided with approval of the Chancellor and Vice Chancellor of Finance and Administration may be used to provide temporary employment when it becomes necessary to replace a permanent occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy for a permanent classified position. Funds provided in the Tentative Annual Budget for permanent certificated positions may be with the approval of the Chancellor and Vice Chancellor of Finance and Administration transferred to other certificated positions.

Section 7 Money received as payment for damage to SFCCD property is hereby appropriated to pay the cost of repairing such equipment or property. Any excess funds, and any amount received for damaged equipment which is not to be repaired shall be credited to Miscellaneous Revenues of the General Fund; provided that where the property is damaged during construction and such construction is funded from the Capital Outlay Projects Fund, the excess funds shall be credited to the specific construction project in the Capital Outlay Projects Fund.

RECOMMENDATION:

RESOLVED: Any and all changes to the Tentative Budget adopted by the Board of Trustees at its meeting June 24, 2012 shall be incorporated into the final budget.

FURTHER BE IT RESOLVED: That the Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to execute any and all documents on behalf of the District to effectuate this resolution.

Unrestricted General Fund + Parcel Tax Summary
2021-22 Tentative Budget

Description	U-Fund 2021-22 Tentative Budget	Parcel Tax 2021-22 Tentative Budget	Total
Beginning Reserve Balance	-	4,431	4,431
Revenues			-
Federal Revenue			-
State Revenues	86,395,931		86,395,931
Local Revenues	75,013,712	19,912,730	94,926,443
Transfers			-
Total Revenues	161,409,644	19,912,730	181,322,374
Expenditures			-
Academic Salaries	43,491,351	10,011,668	53,503,019
Classified Salaries	39,677,903	3,060,270	42,738,173
Benefits	50,658,196	3,028,129	53,686,325
Supplies & Materials	916,220	14,526	930,746
Services & Other Operating	17,511,436	3,763,705	21,275,141
Equipment	87,519	34,433	121,952
Transfers	8,990,648	-	8,990,648
Total Expenditures	161,333,273	19,912,731	181,246,004
			-
Total Surplus/(Deficit)	76,370	(0)	76,370
Ending Reserve Balance	76,370	4,430	80,801

Unrestricted General Fund Summary
2021-22 Tentative Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
Beginning Reserve Balance	1,084,564	(461,951)	-
Revenues			
Federal Revenue			
State Revenues	91,902,778	87,568,056	86,395,931
Local Revenues	70,160,031	67,147,259	75,013,712
Transfers		3,117,753	
Total Revenues	162,062,809	157,833,068	161,409,644
Expenditures			
Academic Salaries	73,427,050	67,065,562	43,491,351
Classified Salaries	39,227,990	38,151,489	39,677,903
Benefits	36,636,539	39,090,583	50,658,196
Supplies & Materials	754,258	1,412,932	916,220
Services & Other Operating	12,986,690	11,231,037	17,511,436
Equipment	87,255	84,112	87,519
Transfers	489,542	335,402	8,990,648
Total Expenditures	163,609,324	157,371,117	161,333,273
Total Surplus/(Deficit)	(1,546,515)	461,951	76,370
Ending Reserve Balance	(461,951)	-	76,370

Unrestricted General Fund Detail

2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
8590	Other CDE Revenues	990,905	990,906	990,906
8611	State General Apportionment	77,401,343	56,232,679	57,188,635
8611A	Prior YR Corrections-St Apportion	(1,946,657)	(1,200,000)	(1,200,000)
8611E	SGA 2% Enrollment Fee Allowance	175,492	175,492	179,546
8612	Apprenticeship Allow	366,870	366,870	375,345
8618	Part time Faculty Allocation	385,770	387,172	396,116
8618A	Part-Time FAC Office Hours			-
8618C	Part-Time FAC Ins.			-
8630	EPA Revenues **	10,810,413	26,699,379	24,459,377
8655	Economic Programs			-
8671	Homeowner's Prop Tax Relief	89,135	87,946	89,978
8672	Other Tax Relief Subventions			-
8681	ST Lottery Proceeds	2,983,577	3,188,140	3,261,787
8691	ST Mandated Costs	645,930	639,471	654,242
	Total State Revenue	91,902,778	87,568,056	86,395,931
8811	Tax Allocation, Secured Roll	35,229,332	38,034,546	38,913,144
8812	Tax Allocation, Supplemental Roll	1,814,044	930,235	951,723
8813	Tax Allocation, Unsecured Roll	2,336,283	2,322,154	2,375,796
8816	Prior year taxes	(677,598)	(909,451)	(930,460)
8817	ERAF	(3,488,071)	4,344,843	7,000,000
8818	Redevelopment AB 1290	661,229	674,453	690,033
8821	Cont, Gifts, Endowments	247,460		-
8824	Foundations Sources			-
8827	Save A Class Donation	111		-
8831	Contract Instructional Serv	536,552	113,467	116,089
8841	General Sales			-
8851	Rentals/Leases	499,978	142,489	145,781
8861	Interest/Invest Inc	274,123		-
8865	Enrollment Fees-Summary (Budget)			-
8866	Enrollment Fees	18,383,726	13,671,614	13,671,614
8867	Enrollment Fees-BOGG Detail	(6,426,888)	(5,408,085)	(5,533,012)
8868	Non-Resident Enrollment Fees	4,577,558	4,115,643	4,210,715

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
8872	Community Service Classes	10,602	9,909	10,138
8874	Enrollment		(29)	(29)
8879	Student Records	150	120	123
8886	Non-Resident Tuition Capital Outlay		5,314	5,437
8889	Other Student Fees	45	36	37
8891	Other Local Revenues	829,158		170,000
8892	Traffic Fines	38,513		-
8893	Copiers, Fundraising, Recycling & Vending	92,062		-
8895	Sales Taxes (Prop A)	14,705,035	8,600,000	12,705,035
8912	Sale of Equipt/Supplies			-
8950	F & A Recoveries	516,627	500,000	511,550
	Total Local Revenue	70,160,031	67,147,259	75,013,712
8981	Transfer in - General Unrestricted HEERF		3,117,753	
	Total Transfers	-	3,117,753	
	Total Revenues	162,062,809	157,833,068	161,409,644
				-
	Expenditures			-
1120	Faculty-Schl	37,423,832	38,695,646	32,809,268
1129	Faculty-Long Term Substitutes	-	-	262,561
1210	Administrators	6,704,394	6,286,693	5,457,062
1220	Nonteaching-Schl	2,537,654	2,960,701	2,722,192
1230	Librarians-Schl	-	444,396	463,397
1240	Counselors-Schl	1,921,337	679,520	679,520
1250	Student Health Personnel		58,764	58,764
1280	Supervisors	690,679	811,720	815,784
1320	Faculty-LOA Hourly		-	-
1322	Faculty-Regular Hours	279,026		222,803
1323	Faculty-Reg Hrs PBL	16,883,587	13,437,262	
1324	Faculty-Summer/Int Hourly	1,728,073	1,390,952	
1325	Faculty-Subs	440,043	125,000	
1329	Faculty-Sabbatical Hourly		-	

Unrestricted General Fund Detail

2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
1333	Faculty-Reg Hrs Ovrd By Load	2,437,450	1,760,914	
1412	Supervisors-Hourly		-	
1422	Nonteaching-Hourly	1,989,866		
1423	Part-time Office Hours	336,307	382,281	
1424	Nonteaching-Sum/Int			-
1484	Supervisors-Stipends		23,946	
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	
	Total Academic Salaries	73,427,050	67,065,562	43,491,351
2110	Classified-Reg	31,643,992	32,207,290	36,082,394
2115	Governing Board	40,373	39,280	48,749
2210	Instructional Aides-Reg	2,249,228	2,005,494	3,414,510
2330	Classified-NI Temp	1,984,154	1,770,170	-
2334	Classified-Sum/Int	-	-	-
2370	Classified-NI Coll Aide	1,001,847	500,000	132,250
2374	Classified-Summer Lab Aide	42,139	-	-
2375	Classified-NI Coll Aide WK Stdy	1,707	-	-
2380	Classified-Overtime	1,746,920	1,000,000	
2410	Instructional Aides-Non Reg Temp	517,630	629,256	
2888	P-Share Time			-
	Total Classified Salaries	39,227,990	38,151,489	39,677,903
3101	STRS	1,074		-
3102	STRS - Administrators	703,875	674,104	640,062
3109	STRS - Certificated	9,403,153	8,258,106	7,841,071
3202	PERS - Administrators	(1,306)	1,274	1,210
3205	PERS - Classified SEIU	424,311	416,701	395,658
3302	OASDI - Administrators	128,897	169,684	161,115
3303	OASDI- Stationary Engineers	100,974	90,331	85,770

Unrestricted General Fund Detail

2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
3304	OASDI - Classified Managers	33,316	12,471	11,841
3305	OASDI - Classified SEIU	1,860,018	1,447,891	1,374,773
3306	OASDI - Crafts	83,057	87,130	82,730
3307	OASDI - Governing Board	2,100	2,061	1,957
3309	OASDI - Certificated	119,240	114,240	108,470
3322	Medicare - Administrators	92,422	116,195	110,327
3323	Medicare - Stationary Engineers	25,145	22,350	21,221
3324	Medicare - Classified Managers	8,683	3,410	3,238
3325	Medicare - Classified SEIU	461,719	391,329	371,567
3326	Medicare - Crafts	19,425	20,417	19,386
3327	Medicare - Governing Board	491	482	458
3329	Medicare - Certificated	913,452	953,794	905,627
3401	Health Plan		3,443	608,853
3402	Health Plan - Administrators	409,174	565,351	576,941
3403	Health Plan - Stationary Engineers	129,376	131,874	134,577
3404	Health Plan - Classified Managers	11,776	19,419	19,817
3405	Health Plan - Classified SEIU	3,795,442	3,908,460	3,488,583
3406	Health Plan - Crafts	149,999	167,802	171,242
3407	Health Plan - Governing Board	44,646	39,404	40,212
3409	Health Plan - Certificated	5,869,639	7,115,126	6,260,986
3416	Dental Plan		-	-
3422	Dental - Administrators	63,149	86,415	88,186
3423	Dental - Stationary Engineers	24,699	25,066	25,580
3424	Dental - Classified Managers	6,616	3,189	3,255
3425	Dental - Classified SEIU	694,939	824,188	841,084
3426	Dental - Crafts	24,111	27,369	27,930
3427	Dental - Governing Board	8,821	8,612	8,789
3429	Dental - Certificated	1,047,291	1,252,120	1,277,789
3432	Life Insurance - Administrators	2,870	3,213	3,279
3433	Life Insurance - Stationary Enginee	1,131	939	958
3434	Life Insurance - Classified Manager	298	119	122
3435	Life Insurance - Classified SEIU	31,478	26,927	27,479

Unrestricted General Fund Detail

2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
3436	Life Insurance - Crafts	1,103	1,025	1,046
3437	Life Insurance - Governing Board	565	472	482
3439	Life Insurance - Certificated	33,246	30,116	30,734
3459	Prescription - Certificated	.	-	-
3461	Post Retirement	76,687	-	11,200,000
3501	State Unemployment Insurance		-	1,368,437
3502	SUI - Administrators	3,296	4,216	4,302
3503	SUI - Stationary Engineers	900	865	883
3504	SUI - Classified Managers	298	135	137
3505	SUI - Classified SEIU	16,705	15,282	15,595
3506	SUI - Crafts	690	757	773
3509	SUI - Certificated	32,732	35,205	35,927
3602	Workers Comp - Administrators	103,415	132,073	134,781
3603	Workers Comp - Stationary Engineers	28,219	27,088	27,643
3604	Workers Comp - Classified Managers	9,356	4,214	4,301
3605	Workers Comp - Classified SEIU	524,897	479,778	489,613
3606	Workers Comp - Crafts	21,635	23,725	24,211
3607	Workers Comp - Governing Board	605	623	635
3609	Workers Comp - Certificated	1,031,278	1,105,322	1,127,981
3652	OPEB -Employer Contribution	10,643	-	2,000,000
3702	SF Retirement - Administrators	548,820	766,045	781,749
3703	SF Retirement - Stationary Engineer	317,664	396,165	404,287
3704	SF Retirement - Classified Managers	124,472	94,383	96,317
3705	SF Retirement - Classified SEIU	6,674,526	8,464,217	6,637,734
3706	SF Retirement - Crafts	267,403	418,479	427,058
3709	SF Retirement - Certificated	61,775	99,192	101,225
3710	SF Retirement - Students	110	200	204
3909	Other Benefits - Certificated			-
3913	SUSP-Other Benefits	50,000		-
3991	Other Benefits-Transportation			-
Total Benefits		36,636,539	39,090,583	50,658,196

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
4000	Budget-Supplies/Materials			-
4102	Textbooks	1,431		-
4103	Other Books	-		-
4301	Printing Supplies	47,913	83,784	85,811
4302	Computer Supplies	4,118	3,648	3,916
4303	Other Supplies	643,354	1,179,697	696,344
4304	Durable Supplies	2,386	2,139	2,199
4305	Instructional Supplies	6,040	97,664	100,343
4306	Food Supplies	-	-	-
4402	Uniforms	49,016	46,000	27,607
4405	Paper/Plastic Supplies	-		-
4410	Miscellaneous			-
	Total Supplies	754,258	1,412,932	916,220
5000	Budget-Other Operating Expenses			-
5101	Instructional Service Agreements	647,210	750,000	787,500
5110	Guest Lecturer	53,691	1,250	1,313
5120	Computer Consulting	238,023	-	-
5130	Dues and Memberships	214,401	443,719	445,794
5190	Other Consulting	2,485,278	1,107,472	2,223,485
5191	Misc Personal Services	1,756	10,000	10,500
5192	Stipends	-	-	-
5202	Conference and Food Services	71,479	30,000	30,000
5210	Travel - Non-Local	51,640	60,965	8,445
5212	Travel - Local	25,642	-	40,000
5254	Election	-	-	-
5350	Postage	1,478	15,582	16,361
5410	Insurance	2,895,937	2,895,937	6,040,733
5510	Water/Sewage	623,844	468,000	491,400
5520	Gas/Electricity	1,968,726	990,000	1,790,000
5530	Telephone	2,356	6,974	7,323
5560	Housekeeping	331,072	284,982	299,231
5610	Other Property Leases	677,110	392,135	411,742

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
5620	Property Leases - SFUSD	263,556	155,555	155,555
5631	Vehicle Leases	5,422	12,573	13,202
5632	Copier Leases	385,290	-	-
5633	Other Leases	95,533	397	417
5640	Maint & Repair - Non-Equipment	102,505	156,243	164,055
5650	Maint & Repair - Equipment	141,534	346,402	1,363,722
5655	Maint & Repair - Vehicles	9,251	23,506	24,681
5656	Software License Fees	65,232	946,713	946,713
5657	Maint - Hazardous Materials	43,138	84,000	88,200
5658	Maint - Other	3,637	4,868	5,111
5720	Litigation	-	73,296	76,961
5721	Judgments/Claims/Settlements	-	-	-
5722	Legal Services	141,705	375,000	393,750
5724	Investigations	2,500	10,050	10,553
5730	Election	410,273	500,000	525,000
5801	Broadcasting	25,874	48,446	50,869
5802	Print Advertising	60,962	2,263	2,376
5803	Other Advertising	3,155	18	19
5804	Community Outreach	617	-	-
5805	Student Outreach	(6,585)	133,400	140,070
5901	Interest Expense	-	100,000	105,000
5902	Testing Services		929	976
5903	City Services		18,971	19,920
5904	Meals for Governing Board	21,385	1,904	1,999
5905	Bad Checks	2,572	-	-
5906	Credit Card Fees	154,264	183,398	192,568
5907	Over/Short		-	-
5908	Bank Service Fees	106,414	115,318	121,084
5909	Receivable Write-Off	358,457	102,638	107,770
5910	Other Expenses	43,998	61,228	64,289
5911	Tuition Reimbursement	21,889	59,719	62,705
5912	Fees for Services	177,372	220,359	231,377

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actuals	Estimated Actuals
5913	Banquet and Other Food Expenses	27,299	13,626	14,307
5914	Governmental Fees, Taxes & Licenses	29,800	23,200	24,360
	Total Services	12,986,690	11,231,037	17,511,436
6101	Site Planning			-
6102	Site Improvements			-
6210	Building Improvements			-
6302	Books		150	156
6303	Software			-
6304	Databases		13,523	14,071
6306	Periodicals		20,000	20,810
6308	Video		10,000	10,405
6411	Add-Furniture/Fixtures	-	-	-
6412	Add- Vehicles	34,186	-	-
6413	Add-Computer Equipment	-	-	-
6414	Add-Miscellaneous Equipment	10,329	20,000	20,810
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)		-
6444	Add-Non Cap Custodial Misc Equip			-
6451	Add-Expendable Furniture/Fixt	1,208		-
6453	Add-Expendable Computer Equip	-		-
6454	Add-Expendable Misc Equipment	12,524	20,439	21,267
	Total Equipment	87,255	84,112	87,519
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			-

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
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			-
	Total Transfers	489,542	335,402	8,990,648
				-
	Total Expenditures	163,609,324	157,371,117	161,333,273
				-
	Total Surplus/(Deficit)	(1,546,515)	461,951	76,370

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

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Tentative Budget
Beginning Reserve Balance	4,430	4,431	4,431
Revenues			-
Local Revenues	19,490,064	19,813,662	19,912,730
Total Revenues	19,490,064	19,813,662	19,912,730
			-
Expenditures			
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			-
Total Expenditures	19,490,064	19,813,662	19,912,731
Total Surplus/(Deficit)	0	0	(0)
Ending Reserve Balance	4,431	4,431	4,430

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

Acct	Account Title	2019-20	2020-21	2021-2022
		Actuals	Estimated Actual	Tentative Budget
8819B	Prop A-City College Parcel Tax	19,490,064	19,813,662	19,912,730
	Total Local Revenues	19,490,064	19,813,662	19,912,730
	Total Revenues	19,490,064	19,813,662	19,912,730
Expenditures				
1120	Faculty-Schl	4,811,044	2,968,601	3,037,176
1210	Administrators	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 Ovrd By Load	53,696		0
1422	Nonteaching-Hourly	775,442	875,662	895,890
1484	Supervisors-Stipends			0
1990	Grievance-Acad Settle			
	Total Academic Salaries	10,793,830	9,785,620	10,011,668
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	Classified-Summer Lab Aide	9,389		0
2380	Classified Overtime			0
2390	Classified-NI Cafeteria			0
2410	Instructional Aides-Non Reg Temp			0
	Total Classified Salaries	2,035,422	2,991,174	3,060,270

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

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actual	2021-2022 Tentative Budget
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 Mana	-	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 Manag	-	30,590	31,296
3705	SF Retirement - Classified SEIU	417,182	710,789	727,208

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

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actual	2021-2022 Tentative Budget
3709	SF Retirement - Certificated	15,129	15,798	16,163
3710	SF Retirement - Students		-	
3913	SUSP-Other Benefits			
3991	Other Benefits-Transportation			
	Total Benefits	4,637,254	2,959,758	3,028,129
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
	Total Supplies	8,578	15,419	14,526
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
	Total Services	1,864,828	4,025,141	3,763,705
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

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

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actual	2021-2022 Tentative Budget
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
	Total Equipment	150,150	36,550	34,433
7371	Transfer out - OPEB	-		0
	Total Transfers	-	-	0
				0
	Total Expenditures	19,490,064	19,813,662	19,912,731
	Total Surplus/(Deficit)	0	0	(0)

Restricted General Fund Summary
2021-22 Tentative Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
Beginning Reserve Balance	5,852,619	3,129,624	918,859
Revenues			
Federal Revenue	4,347,743	1,151,513	14,837,598
State Revenues	28,738,617	29,108,591	34,917,906
Local Revenues	6,396,594	5,187,688	6,176,238
Transfers	-	287,866	
Total Revenues	39,482,954	35,735,658	55,931,742
Expenditures			
Academic Salaries	12,130,659	10,309,526	14,083,004
Classified Salaries	9,398,271	8,691,982	11,086,444
Benefits	7,229,493	6,992,819	10,527,854
Supplies & Materials	1,616,702	889,311	2,274,021
Services & Other Operating	5,292,291	2,215,797	6,388,241
Equipment	2,281,849	680,064	3,283,287
Transfers	4,256,684	8,166,924	9,801,239
Total Expenditures	42,205,949	37,946,423	57,444,090
Total Surplus/(Deficit)	(2,722,995)	(2,210,765)	(1,512,348)
Ending Reserve Balance	3,129,624	918,859	(593,489)

Restricted General Fund Detail 2021-22 Tentative Budget

Aect	Account Title	2020-21		
		2019-20 Actuals	Estimated Actuals	2021-22 Tentative Budget
8120	Higher Education Act	971,974	123,775	12,466,342
8130	Workforce Investment Act	-	-	-
8140	TANF-Federal	74,427	35,709	70,937
8150	Student Financial Aid	848,206	263,499	800,000
8170	Vocational/Applied Tech	976,526	381,651	400,000
8190	Other Federal Restricted Revenues	384,093	37,670	138,054
8199	Other Federal Revenues	56,882	-	60,000
8290	Ca Dept Ed-Fed Pass Thru	1,035,635	309,209	902,265
	Total Federal Revenues	4,347,743	1,151,513	14,837,598
8501	State Revenue	-	-	-
8590	Other CDE Revenues	-	-	-
8611	State General Apportionment	79,374	67,895	67,895
8615	Basic Skills	1,378,062	1,032,270	1,741,456
8622	EOPS	1,616,276	1,700,752	1,486,974
8623	DSPS	1,998,962	2,738,870	2,178,476
8624	State Calworks Allocations	440,454	417,374	488,311
8626	BFAP Apportionment	686,741	686,982	686,982
8627	Matriculations	7,535,156	1,845,931	8,043,666
8628	Instructional M&E Allocations	-	-	-
8629	Other Gen Categorical Allocations	3,907,884	6,655,742	5,942,500
8655	Economic Programs	742,594	743,402	589,409
8656	Other Reimb Categoricals	2,935,541	708,857	2,692,238
8681	ST Lottery Proceeds	671,364	525,251	1,000,000
8691	ST Mandated Costs	-	-	-
8694	MAA Reimbursement	-	-	-
8699	Other Misc ST Revenues	6,746,209	11,985,265	10,000,000
	Total State Revenues	28,738,617	29,108,591	34,917,907
8821	Cont, Gifts, Endowments	-	125	-
8823	City College Foundation	6,080	223,312	-
8824	Foundations Sources	212,148	25,609	60,000
8825	Scholarship Donations	-	25,000	-
8831	Contract Instructional Serv	1,118,017	1,098,867	1,100,000
8832	SF City Sub-Contracts	1,531,084	307,613	750,000
8833	Other Contract Services	202,911	460,436	500,000
8851	Rentals/Leases	-	-	-
8861	Interest/Invest Inc	-	-	-
8872	Community Service Classes	298,181	101,678	55,000
8876	Health Service Fees-Summary	1,060,354	1,092,983	1,092,983
8881	Parking Fees-Summary	479,066	3,258	479,066
8885	ESLIP	324,535	113,985	150,000
8889	Other Student Fees	99,337	13,226	50,000
8891	Other Local Revenues	897,642	1,671,579	1,771,579
8892	Traffic Fines	139,629	29,194	140,000
8893	Copiers, Fundraising, Recycling & Vending	27,610	20,823	27,610
	Other Local Revenues	6,396,594	5,187,688	6,176,238
8896	Intrafund Transfer	-	287,866	-
8950	F & A Recoveries	-	-	-
8981	Transfer in - General Unrestricted	-	-	-
8982	Transfer in - General Restricted	-	-	-
	Total Transfers	-	287,866	-
	Total Revenues	39,482,954	35,735,658	55,931,743

Restricted General Fund Detail 2021-22 Tentative Budget

Acct	Account Title	2020-21		2021-22 Tentative Budget
		2019-20 Actuals	Estimated Actuals	
Expenditures				
1120	Faculty-SchI	397,819	367,159	413,892
1210	Administrators	2,594,662	2,046,610	2,646,555
1220	Nonteaching-SchI	1,651,368	1,619,914	2,040,000
1230	Librarians-SchI	2,133	433	2,176
1240	Counselors-SchI	2,711,914	2,729,136	2,950,742
1250	Student Health Personnel	238,407	179,456	194,028
1280	Supervisors	-	-	-
1320	Faculty-LOA Hourly	-	-	-
1322	Faculty-Regular Hours	314,780	113,659	364,614
1323	Faculty-Reg Hrs PBL	1,340,958	1,127,033	1,530,000
1324	Faculty-Summer/Int Hourly	9,351	-	9,538
1325	Faculty-Subs	7,911	8,125	10,200
1333	Faculty-Reg Hrs OvrlD By Load	51,338	20,629	51,000
1422	Nonteaching-Hourly	2,559,480	1,847,471	3,500,000
1423	Part-time Office Hours	-	-	-
1424	Nonteaching-Sum/Int	36,825	48,716	51,000
1442	Counselors-Hourly	150,366	160,675	255,000
1444	Counselors-Sum/Int	63,347	40,510	64,260
1452	Student Health Persn-Hourly	-	-	-
1484	Supervisors-Stipends	-	-	-
	Total Academic Salaries	12,130,659	10,309,526	14,083,005
2110	Classified-Reg	4,920,995	4,969,689	6,013,324
2210	Instructional Aides-Reg	865,439	1,330,178	1,438,188
2330	Classified-NI Temp	1,823,987	1,731,974	1,872,610
2334	Classified-Sum/Int	4,968	911	5,067
2340	Classified - Class 9910 only	84,239	447	2,040
2370	Classified-NI Coll Aide	537,668	314,978	537,668
2374	Classified-Summer Lab Aide	30,986	7,750	30,986
2375	Classified-NI Coll Aide WK Stdy	871,232	237,834	871,232
2380	Classified-Overtime	71,385	-	71,385
2390	Classified-NI Cafeteria	29,600	79,700	86,172
2410	Instructional Aides-Non Reg Temp	157,772	18,521	157,772
2420	Instructional Aides-Non Reg Sum Int	-	-	-
2888	P-Share Time	-	-	-
	Total Classified Salaries	9,398,271	8,691,982	11,086,444
3000	Fringe Benefits-Budget Only	-	-	-
3102	STRS - Administrators	293,970	216,799	-
3109	STRS - Certificated	1,322,736	1,060,490	2,274,405
3202	PERS - Administrators	(1,306)	13,622	-
3205	PERS - Classified SEIU	15,006	-	-
3302	OASDI - Administrators	42,962	25,817	-
3303	OASDI- Stationary Engineers	455,084	1,364	-
3304	OASDI- Classified Managers	-	-	-
3305	OASDI - Classified SEIU	-	476,887	687,360
3306	OASDI - Crafts	-	-	-
3308	OASDI - CalWorks	1,055	28	-
3309	OASDI - Certificated	15,214	9,610	873,146
3322	Medicare - Administrators	34,699	28,013	-
3323	Medicare - Stationary Engineers	-	319	-
3324	Medicare- Classified Managers	-	-	-

Restricted General Fund Detail 2021-22 Tentative Budget

Acct	Account Title	2020-21		
		2019-20 Actuals	Estimated Actuals	2021-22 Tentative Budget
3325	Medicare - Classified SEIU	107,772	112,467	160,753
3326	Medicare - Crafts	-	-	-
3328	Medicare - CalWorks	248	6	-
3329	Medicare - Certificated	133,500	109,907	204,204
3401	Health Plan	-	-	-
3402	Health Plan - Administrators	156,648	138,856	-
3403	Health Plan - Stationary Engineers	-	1,926	-
3405	Health Plan - Classified SEIU	959,061	1,069,629	1,191,793
3406	Health Plan - Crafts	934,882	-	-
3409	Health Plan - Certificated	-	876,418	704,150
3416	Dental Plan	-	-	-
3422	Dental - Administrators	25,550	19,186	-
3423	Dental - Stationary Engineers	-	289	-
3424	Dental- Classified Managers	-	-	-
3425	Dental - Classified SEIU	195,384	186,423	33,259
3429	Dental - Certificated	153,054	124,104	42,249
3432	Life Insurance - Administrators	1,181	1,103	-
3433	Life Insurance - Stationary Enginee	-	17	-
3434	Life Insurance- Classified Managers	-	-	-
3435	Life Insurance - Classified SEIU	9,095	11,064	110,864
3439	Life Insurance - Certificated	4,267	4,550	14,083
3502	SUI - Administrators	1,217	987	1,200
3504	SUI- Classified Managers	-	12	-
3505	SUI - Classified SEIU	3,842	4,024	136,363
3506	SUI - Crafts	-	-	-
3509	SUI - Certificated	4,699	3,931	173,221
3602	Workers Comp - Administrators	38,175	30,952	40,000
3603	Workers Comp - Stationary Engineers	-	366	-
3604	Workers Comp- Classified Managers	-	-	-
3605	Workers Comp - Classified SEIU	120,607	126,474	174,057
3606	Workers Comp - Crafts	-	-	-
3609	Workers Comp - Certificated	147,894	123,614	221,103
3652	OPEB	311,109	222,508	503,389
3702	SF Retirement - Administrators	163,547	145,428	-
3705	SF Retirement - Classified SEIU	1,571,707	1,841,955	2,982,254
3709	SF Retirement - Certificated	6,634	3,674	-
3710	SF Retirement - Students	-	-	-
3991	Other Benefits-Transportation	-	-	-
	Total Benefits	7,229,493	6,992,819	10,527,853
4102	Textbooks	145,863	41,617	150,000
4103	Other Books	7,740	5,271	10,000
4211	Cafeteria-COGS (Food)	-	-	-
4301	Printing Supplies	54,222	2,530	51,911
4302	Computer Supplies	58,584	3,049	50,000
4303	Other Supplies	368,493	646,585	1,000,000
4304	Durable Supplies	110	148	110
4305	Instructional Supplies	818,115	190,025	800,000
4306	Food Supplies	153,360	86	200,000
4402	Uniforms	10,215	-	12,000
4410	Miscellaneous	-	-	-
	Total Supplies	1,616,702	889,311	2,274,021
5060	Depreciation-Computer Equipment	-	-	-

Restricted General Fund Detail 2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
6307	Software	-	-	-
6308	Video	-	-	-
6411	Add-Furniture/Fixtures	-	203	-
6412	Add-Vehicles	-	-	-
6413	Add-Computer Equipment	250,122	7,673	1,000,000
6414	Add-Miscellaneous Equipment	332,384	142,501	800,000
6431	Repl-Furniture/Fixtures	-	-	-
6433	Repl-Computer Equipment	-	-	-
6434	Repl-Miscellaneous Equipment	71,355	-	-
6441	Add-Non Cap Custodial Furn/Fix	-	-	-
6443	Add-Non Cap Computer Eqp	-	923	6,180
6444	Add-Non Cap Custodial Misc Equip	-	-	18,218
6451	Add-Expendable Furniture/Fixt	21,482	-	21,482
6453	Add-Expendable Computer Equip	658,066	121,396	426,490
6454	Add-Expendable Misc Equipment	78,827	155,511	60,000
	Total Equipment	2,281,849	680,064	3,283,288
7320	Transfer out - General Restricted	-	-	-
7380	Transfer out - Financial Aid	82,548	3,992,361	4,074,909
7383	Transfer out - Scholarship Trust	18,180	(41,400)	26,330
7501	Payments to Students	2,219,737	3,137,963	3,500,000
7600	Other Payments to/for Students	669,349	582,812	900,000
7702	Subrecipient Cost	710,469	407,299	600,000
7850	F & A Cost	552,082	87,532	650,000
7901	Unallocated Cost	4,319	357	50,000
	Total Transfers	4,256,684	8,166,924	9,801,239
	Total Expenditures	42,205,949	37,946,423	57,444,091
	Total Surplus/(Deficit)	(2,722,995)	(2,210,765)	(1,512,348)

Child Development Fund Summary
2021-22 Tentative Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
Beginning Reserve Balance	183,734	16,569	805,499
Revenues			
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)	-
Total Revenues	808,345	788,930	1,205,504
Expenditures			
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)	-
Total Expenditures	975,510	-	1,205,504
Total Surplus/(Deficit)	(167,165)	788,930	-
Ending Reserve Balance	16,569	805,499	805,499

Child Development Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8130	Workforce Investment Act	-	-	-
8290	Ca Dept Ed-Fed Pass Thru	213,025	589,917	616,525
	Total Federal Revenues	213,025	589,917	616,525
8510	CDE-Apportionment	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
	Total State Revenues	330,829	684,543	358,423
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	-	-	-
	Other Local Revenues	264,491	3,523	230,556
8981	Transfer in - General Unrestricted	-	-	-
8894	Transfer in - Child Development	-	-	-
8950	F & A Recoveries	-	-	-
	Total Transfers	-	-	-
	Total Revenues	808,345	1,277,983	1,205,504
Expenditures				
1220	Nonteaching-Sch I	8,209	3,428	-
1323	Faculty-Reg Hrs PBL	-	-	-
1422	Nonteaching-Hourly	2,969	-	-
	Total Academic Salaries	11,178	3,428	-
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	-	-	-
	Total Classified Salaries	636,876	665,444	721,000
3109	STRS - Certificated	1,854	461	-
3305	OASDI - Classified SEIU	35,958	40,155	43,462
3309	OASDI - Certificated	-	-	-
3325	Medicare - Classified SEIU	8,409	9,391	10,165

Child Development Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
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	-	-	-
	Total Benefits	295,260	348,876	360,304
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	-	-	-
	Total Supplies	24,022	-	39,000
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 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
5656	Software License Fees	-	-	-
5909	Receivable Write-Off	-	-	-
5910	Other Expenses	597	-	22,000
5912	Fees for Services	-	-	-
5914	Governmental Fees, Taxes & Licenses	-	-	-
	Total Services	8,174	7,774	35,200
6411	Add-Furniture/Fixtures	-		
6413	Add-Computer Equipment	-		50,000
6414	Add-Miscellaneous Equipment	-		
	Total Equipment	-	-	50,000
7340	Transfer out - Child Development	-	(1,025,523)	
7501	Payments to Students	-		
7850	F & A Cost	-		
7901	Unallocated Cost	-		
	Total Transfers	-	(1,025,523)	-
	Total Expenditures	975,511	-	1,205,504
	Total Surplus/(Deficit)	(167,166)	1,277,983	-

Capital Outlay Fund Detail 2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8699	Other Misc ST Revenues	2,897,931	2,530,097	19,663,177
	Total State Revenues	2,897,931	2,530,097	19,663,177
8818	Redevelopment AB 1290	730,832	-	-
8886	Non-Resident Tuition Capital Outlay	153,997	-	-
	Total Local Revenues	884,828	-	-
	Total Revenues	3,782,759	2,530,097	19,663,177
Expenditures				
2110	Classified-Reg	149	-	-
	Total Classified Salaries	149	-	-
3405	Health Plan - Classified SEIU	(149)	-	-
	Total Benefits	(149)	-	-
4303	Other Supplies	-	10,013	10,013
	Total Supplies	-	10,013	10,013
5190	Other Consulting	50,314	127,036	127,036
5610	Other Prop Leases	1,251,076	287,897	287,897
5640	Maint & Repair - Non-Equipment	1,298,107	2,749	2,749
5650	Maint & Repair - Equipment	221,045	104,190	104,190
5656	Software License Fees	32,277	34,981	34,981
	Total Services	2,852,819	556,853	556,853
6102	Site Improvements	21,410	-	-
6201	Planning Costs	2,514,735	1,656,635	-
6202	Construction in Progress	197,187	1,161,406	19,663,177
6203	Project Management	61,424	19,330	-
6210	Building Improvements	20,677	20,328	-
6413	Add-Computer Equipment	-	8,999	-
6454	Add-Expendable Misc Equipment	437	5,127	-
	Total Equipment	2,815,870	2,871,825	19,663,177
7350	Transfer out - Capital Projects	-	-	-
	Total Equipment	2,815,870	2,871,825	19,663,177
	Total Expenditures	5,668,689	3,438,691	20,230,043
	Total Surplus/(Deficit)	(1,885,930)	(908,593)	(566,866)

1995 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8861	Interest/Invest Inc	4		
	Total Local Revenues	4	-	-
	Total Revenues	4	-	-
Expenditures				
4303	Other Supplies	5,651		
	Total Supplies	5,651	-	-
5722	Legal Services	(6,546)		
	Total Services	(6,546)	-	-
6203	Project Management	-	40,349	-
6444	Add-Non Cap Custodial Misc Equip	53,986	40,374	25,449
	Total Equipment	53,986	80,722	25,449
	Total Expenditures	53,091	80,722	25,449
	Total Surplus/(Deficit)	(53,087)	80,722	25,449

2001 Bond Fund and 2005 Bond Fund Summaries
2021-22 Tentative Budget

Description	2019-20 Actuals		2020-21 Estimated Actuals		2021-22 Tentative Budget	
	2001 Bond	2005 Bond	2001 Bond	2005 Bond	2001 Bond	2005 Bond
	Beginning Reserve Balance	2,259,476	41,873,211	(76,222)	19,235,524	-
Revenues						
Local Revenues	605	1,282,586	-	84,753	-	1,102
Total Revenues	605	1,282,586	-	84,753	-	1,102
Expenditures						
Academic Salaries	-	483,710	-	85,923	-	-
Classified Salaries	-	283,283	-	98,956	-	-
Benefits	-	287,435	-	154,763	-	-
Supplies & Materials		42,726	-	10,811	-	-
Services & Other Operating	187	396,629	-	1,791,395	-	26,362
Equipment	2,336,116	22,426,491	(76,222)	16,772,029	-	381,139
Total Expenditures	2,336,303	23,920,273	(76,222)	18,913,878	-	407,501
Total Surplus/(Deficit)	(2,335,698)	(22,637,687)	76,222	(18,829,124)	-	(406,399)
Ending Reserve Balance	(76,222)	19,235,524	-	406,399	-	-

2001 Bond Fund Detail
2021-22 Tentative Budget

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

2005 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8950	F + A Recoveries	-	-	-
8861	Interest/Invest Inc	1,282,586	84,753	1,102
Total Local Revenues		1,282,586	84,753	1,102
Total Revenues		1,282,586	84,753	1,102
Expenditures				
1210	Administrators	466,769	85,923	-
1219	Admin-Sabbatical Subs	16,941	-	-
Total Academic Salaries		483,710	85,923	-
2000	Budget-Classified Salaries	2,619	-	-
2110	Classified-Reg	280,664	98,956	-
Total Classified Salaries		283,283	98,956	-
3102	STRS - Administrators	18,598	10,013	-
3302	OASDI - Administrators	15,518	8,356	-
3303	OASDI- Stationary Engineers	-	-	-
3305	OASDI - Classified SEIU	16,548	8,910	-
3306	OASDI - Crafts	155	83	-
3322	Medicare - Administrators	6,683	3,599	-
3325	Medicare - Classified SEIU	3,870	2,084	-
3326	Medicare - Crafts	36	20	-
3402	Health Plan - Administrators	20,941	11,275	-
3405	Health Plan - Classified SEIU	33,902	18,254	-
3406	Health Plan - Crafts	113	61	-
3422	Dental - Administrators	3,977	2,141	-
3425	Dental - Classified SEIU	5,293	2,850	-
3432	Life Insurance - Administrators	209	112	-
3435	Life Insurance - Classified SEIU	242	130	-
3502	SUI - Administrators	227	122	-
3505	SUI - Classified SEIU	139	75	-
3506	SUI - Crafts	1	1	-
3602	Workers Comp - Administrators	7,108	3,827	-
3605	Workers Comp - Classified SEIU	4,361	2,348	-
3606	Workers Comp - Crafts	41	22	-

2005 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
3652	OPEB	14,823	7,981	-
3702	SF Retirement - Administrators	74,339	40,026	-
3705	SF Retirement - Classified SEIU	60,309	32,472	-
	Total Benefits	287,435	154,763	-
4303	Other Supplies	42,726	10,811	-
	Total Supplies	42,726	10,811	-
5190	Other Consulting	393,667	373,209	26,362
5610	Other Property Leases	-	769,247	-
5633	Other Leases	2,281	2,490	-
5640	Maint & Repair - Non-Equipment	-	893	-
5656	Software License Fees	-	127,990	-
5722	Legal Services	(22,602)	489,189	-
5803	Other Advertising	1,320	20	-
5912	Fees for Services	21,964	17,546	-
	Total Services	396,629	1,791,395	26,362
6101	Sites (Planning)	4,448	-	-
6102	Site Improvements	-	248,014	-
6201	Planning Costs	4,279,618	7,944,147	-
6202	Construction in Progress	7,346,650	5,719,130	338,303
6203	Project Management	9,131,034	2,336,673	36,313
6204	Hazardous Materials	10,289	8,097	-
6210	Management Hazard Materials	1,108,517	176,286	6,523
6411	Add-Furniture/Fixtures	13,200	-	-
6451	Add-Expendable Furniture/Fixt	478,902	326,719	-
6453	Add-Expendable Computer Equip	37,688	9,582	-
6454	Add-Expendable Misc Equipment	16,146	3,382	-
	Total Equipment	22,426,491	16,772,029	381,139
	Total Expenditures	23,920,273	18,913,878	407,501
	Total Surplus/(deficit)	(22,637,687)	(18,829,124)	(406,399)

2020 Bond Fund Summary
2021-22 Tentative Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
Revenues			
Local Revenues	-	300,000,000	1,351,358
Total Revenues		300,000,000	1,351,358
Expenditures			
Academic Salaries	-	462,965	701,462
Classified Salaries	-	200,911	304,411
Benefits	-	314,216	476,085
Services & Other Operating	-	1,739,946	1,280,002
Equipment	-	27,010,302	64,900,000
Total Expenditures	-	29,728,340	67,661,959
Total Expenditures	-	29,728,340	67,661,959
Total Surplus/(Deficit)	-	270,271,660	(66,310,601)

2020 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8861	Interest/Invest Inc	-	-	1,351,358
8941	Sale of Bond	-	300,000,000	-
Total Local Revenues		-	300,000,000	1,351,358
Total Revenues		-	300,000,000	1,351,358
Expenditures				
1210	Administrators	-	462,965	701,462
Total Academic Salaries		-	462,965	701,462
2110	Classified-Reg	-	200,911	304,411
Total Classified Salaries		-	200,911	304,411
3102	STRS - Administrators	-	20,330	30,803
3302	OASDI - Administrators	-	16,964	25,703
3305	OASDI - Classified SEIU	-	18,090	27,409
3306	OASDI - Crafts	-	169	257
3322	Medicare - Administrators	-	7,306	11,070
3325	Medicare - Classified SEIU	-	4,231	6,410
3326	Medicare - Crafts	-	40	60
3402	Health Plan - Administrators	-	22,892	34,685
3405	Health Plan - Classified SEIU	-	37,061	56,153
3406	Health Plan - Crafts	-	123	187
3422	Dental - Administrators	-	4,347	6,587
3425	Dental - Classified SEIU	-	5,786	8,767
3432	Life Insurance - Administrators	-	228	346
3435	Life Insurance - Classified SEIU	-	265	401
3502	SUI - Administrators	-	248	376
3505	SUI - Classified SEIU	-	152	230
3506	SUI - Crafts	-	1	2
3602	Workers Comp - Administrators	-	7,770	11,773
3605	Workers Comp - Classified SEIU	-	4,768	7,224
3606	Workers Comp - Crafts	-	45	68

2020 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
3652	OPEB	-	16,205	24,552
3702	SF Retirement - Administrators	-	81,266	123,130
3705	SF Retirement - Classified SEIU	-	65,928	99,891
	Total Benefits	-	314,216	476,085
5190	Other Consulting	-	239,720	750,324
5254	Election Cost	-	465,626	-
5915	Cost of Issuance of Bond	-	541,923	-
5803	Other Advertising	-	-	100,957
5912	Fees for Services	-	492,677	428,721
	Total Services	-	1,739,946	1,280,002
6201	Planning Costs	-	23,041,756	14,553,372
6202	Construction in Progress	-	1,490,472	44,395,298
6203	Project Management	-	2,478,074	5,951,330
	Total Equipment	-	27,010,302	64,900,000
	Total Expenditures	-	29,728,340	67,661,959
	Total Surplus/(deficit)	-	270,271,660	(66,310,601)