**ACTION ITEM**

**DATE:** June 25, 2015  
**PRESENTER:** Ronald P. Gerhard

**SUBJECT:** Recommendation of approval of 2015-16 Tentative Budget

**ITEM NO.** 150625-IX-B-405

**RATIONALE/FISCAL IMPACT:** The Tentative Annual Budget for the 2015-16 fiscal year as presented is based on the Governor’s May revision of his January 2015 proposed budget for community colleges. It includes implementation of the third year of the long term plan for Fiscal Stability already adopted by the Board of Trustees. All revenues including apportionment are based on current estimates and are subject to change in the College’s final budget for the new fiscal year. The Tentative Budget is detailed in the document titled “Tentative Budget, 2015-16” including all revenue and expenditure assumptions the budget is based on.

The tentative budget includes estimated revenue and resources for the Unrestricted General Fund totaling $200,077,033. Estimated expenditures and transfers into the Board Designated Reserve and the Special Designated Reserve included in this budget are $200,077,033. The budget is balanced. Other funds included include: Restricted General Fund, Special Revenue Fund, Trust and Agency Funds (Departmental Funds), Child Development Funds, Enterprise Funds (Culinary and Hospitality Funds), Capital Outlay Funds, Bond Construction Funds, Self-Insurance Funds, and Student Financial Aid Funds.

The Tentative Budget has been prepared in accordance with Board Policy and Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability and has been posted on the District’s Budget webpage for public inspection at [http://www.ccsf.edu/en/about-city-college/administration/vcfa/Budget0.html](http://www.ccsf.edu/en/about-city-college/administration/vcfa/Budget0.html) since May 28th. Further, this budget represents six months of college-wide dialogue and effort from all constituencies. Its foundation rests upon the 2015-16 Budget Assumptions that have been widely shared through the participatory governance process.

The Final Adopted Budget will be presented to the Board on August 27, 2015. The Final Adopted Budget will incorporate any final changes or adjustments made at the State level which may impact this Tentative Budget.
LEGAL REQUIREMENTS: The California Code of Regulations Section 58305(a) requires the governing board of each community college district to adopt a tentative budget for the upcoming fiscal year on or before June 30th.

ACCREDITATION STANDARD/S: Approval of this resolution furthers the District’s compliance with accreditation Standards: III.C – Technology Resources, and III.D.1.b – Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements, and III.D.3.b – The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.

ALIGNMENT WITH COLLEGE GOALS AND PLANS: Approval of the 2015-16 Tentative Budget aligns with the following 2014-15 priorities:

- Meet or exceed all relevant accreditation standards and eligibility requirements and other steps that lead to City College formally entering the Commission’s “Restoration Status”.
- Strengthen the College’s ability and propensity to be a data-informed/data-decision driven organization.
- Improve and strengthen constructive constituent engagement in institutional decision making.

RECOMMENDATION: That the Special Trustee approve the District’s 2015-16 Tentative Budget that includes the Unrestricted General Fund, Restricted General Fund, Special Revenue Fund, Trust and Agency Funds (Departmental Funds), Child Development Funds, Enterprise Funds (Culinary and Hospitality Funds), Capital Outlay Funds, Bond Construction Funds, Self-Insurance Funds, and Student Financial Aid Funds.