

ANNUAL BUDGET

2011-2012

Preliminary Recommendation



City College of San Francisco

June 23, 2011

Foreword

This document contains the annual budget and annual plan for fiscal year 2011-2012. This version is the Preliminary Budget. As specified by the California Code of Regulations, the governing board of each community college district is required to adopt a preliminary budget for the ensuing fiscal year on or before June 30. 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 Preliminary Budget. The Final Budget is subject to confirmation of revenue forecasts and state funding allocations.

Annual Budget 2010-2011

Table of Contents

Foreword.....	i
Table of Contents.....	ii
District Board of Trustees.....	iii
Planning and Budgeting Council.....	iii
Introduction and Budget Message.....	1
Overall District Budget Summary	4
Enrollment Projections.....	5
Revenue Assumptions.....	7
Schedule of Revenue.....	8
Other Restricted and Special Revenue Funds.....	9
Expenditure Assumptions.....	15
Schedule of Expenditures by Major Object for Annual Budget.....	16
Detail List of Personnel Accounts Exhibit A.....	17
Budget Resolution for Adoption.....	19
Appendices.....	27
Linkages Between 2011-2012 Tentative Budget and Draft Strategic Plan	30
Draft Strategic Plan 2011 (Available in Final Budget).....	31
College Planning and Budget Committee Approved Budget Balancing Strategy	38
Supplemental Schedule.....	39
Additional Graphic Illustrations of District Budget....(Available in Final Budget).....	41
Glossary of Terms.....	42

District Board of Trustees

John Rizzo, *President*
Chris Jackson, *Vice President*
Dr. Natalie Berg, Member
Dr. Anita Grier, Member
Milton Marks, Member
Steve Ngo, Member
Lawrence Wong, Esq., Member
Jeffrey Fang, *Student Trustee*

Planning and Budgeting Council

Dr. Don Q. Griffin, *Chancellor*

Don Griffin, Chancellor (Chair)	Attila Gabor, SEIU	Maria Heredia, Academic Senate	Jeffrey Fang, AS
Peter Goldstein, VCFA	David Gallerani, SEIU	Madeline Mueller, DCC	Toan Tran, AS
John Bilmont, AVCFA/CFO	Steve Kech, SEIU	Francine Podenski, DCC	Elizabeth Weinberg, AS
Alice Murillo, VCAA	Athena Steff, SEIU	Karen Saginor, Academic Senate	Suki Wong, AS
	Mark Kitchel, AFT2121	Jane Sneed, DCC	

Resources

Fred Chavaria	Phyllis McGuire	Linda Shaw
Lidia Jenkins	Pamela Mery	Cuong Tang
Monica Liu	Huy Nguyen	David Yee
Virginia Jew	Uyen Nguyen	Hal Huntsman

For more information see http://www.ccsf.edu/Offices/Shared_Governance/pbc.html

Documents from Board Planning and Budget Committee meetings can be viewed at:

<http://www.ccsf.edu/NEW/en/about-city-college/board-of-trustees/budget.html>

Introduction and Budget Message

Chancellor's Budget Message

This Recommended Preliminary Budget for FY 2011-12 is presented to the City College of San Francisco Board of Trustees for their consideration. This document contains budget information for the unrestricted general fund, restricted programs funded by state apportionment, on-going restricted programs that have a significant impact on the operational budget of the District on a year to year basis, and capital projects.

The Preliminary Budget I am recommending for fiscal year 2011-12 reflects the challenge City College faces as the state of California continues a period of slow economic recovery. The College will lose a minimum of \$8.5 million in State funding during 2011-12. It is possible that this reduction could be as much as \$14 million depending on the final outcome of the state's budget process. When combined with cost increases expected for 2011-12, the college faces a budget gap that ranges from \$16 to \$23 million.

This recommended preliminary budget incorporates the actions the Board of Trustees Planning and Budget Committee has taken during public hearings it conducted during Spring 2011. The final budget also reflects a series of strategies that I have discussed with the Board of Trustees Budget Subcommittee over the past few months:

- Savings in spending for personnel will be pursued via attrition instead of layoffs.
- Enrollment Growth Funding earned in 2010-11 will increase base funding
- Increase Revenue from Non-Resident Tuition
- Foundation Fundraising & Internal Fundraising to Support Operations
- Some Protection for Student Services
- Maintain Access for Students
- Restoration of Summer Classes/ Add Classes to Fall & Spring when funding is restored

The preliminary budget for 2011-12 once again reflects the cooperative efforts of the college's employee groups to continue to operate the College with fewer workers. Unfortunately, even with this cooperation the continuing lack of adequate state funding makes it necessary to use \$2 million of the college's Board Designated Reserve to help balance the College's budget. As was the case in fiscal year 2010-11, our goal for 2011-12 will be to avoid spending this allocation from the reserve in possible.

As in the past, this budget was reviewed and endorsed by the College's Planning and Budgeting Council (PBC), with 19 members representing faculty, classified staff, administrators, and students, and led by the Chancellor as chairperson. The PBC has met bi-monthly and has provided guidance for each of the major activities that comprise the process, including sponsoring a budget hearing open to the entire college community as well as the development of the Annual Plan for 2011-12.

Recommendation

Uncertainty about state funding has become a familiar theme at this time of year. It is the recommendation of the Chancellor and the Planning and Budgeting Council that the Board of Trustees approve this conservative Preliminary Budget for FY 2011-12. A final budget proposal will be prepared for the Board of Trustees in September 2011.

Dr. Don Q. Griffin, Chancellor
June 23, 2011

Overall District Budget at a Glance

Fund Type	Fund Description	FY 2007-08 ⁽³⁾	FY 2008-09 ⁽³⁾	FY 2009-10 ⁽³⁾	FY 2010-11 ⁽³⁾	FY 2011-12 ⁽³⁾
11	General Fund Unrestricted	\$ 193,496,467	\$ 198,760,446	\$ 193,524,356	\$ 195,783,698	\$ 190,794,117
14	Departmental Accounts ⁽¹⁾	956,610	964,289	1,048,738	1,249,246	1,391,296
15	Designated Internal Service Funds ⁽¹⁾	-	-	-		3,077,030
12	Restricted Programs ⁽²⁾	33,764,506	35,896,052	30,177,979	34,676,963	29,110,951
21	Child Development ⁽²⁾	8,168,636	7,805,088	6,755,109	2,027,515	2,576,548
22	Cafeteria Fund	900,000	930,000	930,000	930,000	1,807,816
41	Capital Projects – Fed/State/Local ⁽¹⁾	1,980,794	1,813,987	2,395,024	423,701	1,262,004
42	Capital Projects – Bonds 1997/99 ^{(1) (4)}	10,702	2,398,804	2,468,214	4,112,042	4,316,508
43	Capital Projects - Bonds 2001 ^{(1) (5)}	41,361,060	14,993,263	10,186,467	17,501,761	34,010,687
44	Capital Projects - Bonds 2005 ^{(1) (5)}	60,699,249	140,609,594	98,950,467	130,486,680	104,017,391
51	Auxiliary Enterprise-Bookstore	8,775,000	9,300,000	8,965,000	7,365,000	6,585,000
71	Student Financial Aid ⁽²⁾	24,092,200	28,554,527	29,000,000	40,000,000	42,000,000
72	General Trusts ⁽¹⁾	72,945	61,921	35,257	11,263	604,449
73	Associated Students ⁽¹⁾	615,526	707,497	676,112	688,782	609,927
74	Scholarship ⁽¹⁾	250,078	250,017	340,446	420,420	532,722
75	Trust Funds and Accommodation Accounts ⁽¹⁾	85,134	117,342	111,597	112,423	83,787
Total		\$ 375,228,907	\$ 443,162,827	\$ 385,564,766	\$ 435,789,494	\$ 422,780,233

(1) FY 2010-11 represents fund balance as of June 13, 2011.

(2) Fund Types 12, 21 & 71 for FY2010-11 will increase or decrease as restricted funds authorization letters are received.

(3) FT 11 Expenditures are presented net of unallocated restricted fund charge-outs, if applicable.

(4) FT 42 1997/1999 Bond fund is closed except for the sale of the mission campus.

(5) Memorandum Disclosure: FT 43 fund Balance includes \$14,647,250 semi-annual debt service payment. FT 44 fund Balance includes \$17,182,715 semi-annual debt service payment.

Enrollment Projections:

The College forecast for enrollment in 2010-2012 along with historic trends is summarized in the following table.

ENROLLMENT GROWTH 2005 to 2012 FULL TIME EQUIVALENT STUDENT (FTES)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011		2011-2012	
	Base FTES ⁽³⁾	Base FTES ⁽³⁾	Base FTES ⁽³⁾	Base FTES ⁽³⁾	Base FTES ⁽³⁾	Base FTES ⁽³⁾	Projected ⁽¹⁾ FTES ⁽³⁾	Projected Base FTES ⁽³⁾	Targeted Enrollment FTES ⁽³⁾
Credit	23,535	20,986	24,265	25,346	24,805	24,862	25,848	25,848	24,900
Noncredit CDCP ⁽²⁾	N/A	N/A	8,396	8,087	8,237	8,030	8,189	8,189	8,190
Noncredit	12,469	11,758	3,742	3,757	3,182	3,594	3,169	3,169	3,150
Total	36,004	32,744	36,403	37,190	36,224	36,486	37,206	37,206	36,240

(1) Projected FTES based on Projected P2 Report.

(2) CDCP=Career Development College Preparation funding differential started in 2006-2007.
2007-2008 Base FTES are from 2006-2007 CDCP funding levels.

(3) California Community Colleges state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure.
FTES is not "headcount enrollment," but is the equivalent of 525 hours of student instruction per each FTES for both credit and noncredit.

Revenue Budget

Revenue Assumptions for FY 2011-12:

- State funding for enrollment will be reduced by \$8.5 to \$14 million;
- The tentative budget is based on the Governor's May revision of the state budget for FY 2011-12;
- Lottery income will be about \$600,000 higher in 2011-12;
- Sales tax revenue will be about \$600,000 higher in 2011-12;
- Non-resident tuition will be \$800,000 higher in 2011-12;
- Net Interest income will be negative or zero;
- Other revenues will be relatively flat;

- Internal and External Fundraising goals in the 2011-12 budget are \$1 million higher than the 2010-11 budget (\$2.75 Million versus \$1.75 Million) ;
- The Board of Trustees will authorize the transfer of \$2 million from the Board Designated Reserve into the Unrestricted General;
- Enrollment Growth from 2010-11 will increase base revenue by \$3.7 million;
- Closeout from 2010-11 will be \$2.7 million;
- One-time revenue \$1.0 million, primarily SWACC insurance rebates will not be available in 2011-12.

SFCCD Schedule of Revenues Unrestricted General Fund, FY 2011-12

	A	B	C	D	E	F
		Actual Revenue FY 2007-08	Actual Revenue FY2008-09	Actual Revenue FY2009-10	Estimated Final Revenue FY2010-11	Tentative Budget Estimated Revenue FY2011-12
1						
2						
3						
4						
5	State General Apportionment ⁽¹⁾	\$ 72,413,708	\$ 115,521,727	\$ 83,879,369	\$ 105,369,503	\$ 97,829,541
6	State General Apportionment - Noncredit	9,826,019	-	6,375,652	-	-
7	State General Apportionment - Noncredit CDCP	25,963,029	-	19,411,903	-	-
8	Growth:credit, noncredit CDCP rate increase	3,294,326	-	-	-	-
9	Growth:CREDIT	-	1,971,517	-	3,736,649	-
14	State COLA Apportionment	7,011,271	-	-	-	-
18	Total	118,508,353	117,493,244	109,666,924	109,106,152	97,829,541
19						
20	Local Property Taxes	39,632,496	42,637,559	43,843,481	49,529,227	45,470,146
21	Student Enrollment Fees (98%)	6,938,934	7,295,100	8,744,521	7,519,419	8,855,111
22		46,571,430	49,932,659	52,588,002	57,048,646	54,325,257
23						
24	Total District General Revenues	165,079,783	167,425,903	162,254,926	166,154,798	152,154,798
25	Deficit Factor	0.98321386	0.98515425	0.99886762	1.00000000	1.00000000
26	Revised Deficit Affected Revenues	162,308,731	164,940,339	162,071,192	166,154,798	152,154,798
27						
29	Prior Year Correction	874,657	2,551,789	1,399,692	-	-
30	Lottery	4,858,309	4,374,928	4,457,924	4,200,000	4,817,500
31	Mandated Cost	-	1,239,184	376,285	624,469	300,000
32	Part-Time Equalization	1,686,620	1,482,297	785,955	785,955	785,955
33	Part-Time Faculty Instructional/Health Ins	157,979	165,000	93,385	84,569	84,569
34	Part-Time Faculty Office Hours	131,618	48,120	35,454	35,812	35,812
36	Apprenticeship	504,610	477,187	232,414	232,547	232,547
37	One-Time Equalization	-	-	-	-	-
38	Sales Tax	15,333,162	14,815,434	13,795,174	14,225,000	14,865,125
39	Interest Income (net)	128,576	-	51,179	-	-
40	Non-Resident Tuition	5,918,053	6,665,348	7,187,172	7,962,468	8,762,468
41	Enrollment Fee	92,920	88,280	93,171	93,171	93,171
42	Other Revenue Fundraising External	-	-	-	395,149	1,750,000
43	Other Revenue Fundraising Internal	-	-	-	399,000	-
44	Other Revenue	365,551	843,888	851,987	1,082,112	400,000
45	Transfers	2,122	184,199	1,690,187	900,000	900,000
46	Transfers In - BD Reserve	-	-	-	-	-
47	Total District Other Revenues	30,054,177	32,935,653	31,049,979	31,020,252	33,027,147
48						
49	Total Unrestricted Revenues	192,362,908	197,875,992	193,121,171	197,175,050	185,181,945
50	Beginning Balance	2,108,611	2,291,520	1,917,921	1,917,921	2,710,315
51	Additional Release of Corpus	-	-	-	-	1,000,000
52	Dept of Election PPD	-	-	-	-	-
53	Dividend Refund from Insurance JPA	-	-	-	-	-
54	Prior Year ADJUSTMENTS-ISA Agrees	-	-	-	284,515	-
55	Transfers from Board Designated Reserves	-	-	-	-	2,000,000
56	Total Resources	\$ 194,471,519	\$ 200,167,512	\$ 195,039,092	\$ 199,377,486	\$ 190,892,260
57						
58	(1) For 2006-2007 Partnership for Excellence Funds are included in the State General Apportionment.					
59	(2) Basic Skills was fully Unrestricted up through 2005-2006 and thereafter is treated as restricted funding from 2006-2007 forward.					

Annual Budget Summary 2011-2012

Restricted Funds Budgets

Tentative Budget Summary for FY 2011-2012
Resolution No. 110623Bx
For Restricted General Fund & Special Revenue Fund

Fund Code	Carry-forward (1) Budget to FY 2011-2012	FY 2011-2012 (2) Renewal Award	FY 2011-2012 Total Appropriation
Restricted General Fund:			
Federal Sources:			
NSF-Biolink National ATE Center	121008 \$ 1,215,866	\$ -	\$ 1,215,866
NSF-MPICT Program Yr 1 & 2	121043 679,954		679,954
NSF-STEM Program 5 yrs	121038 57,174		57,174
NSF-Stem Cell Pipeline	121046 143649.15		143,649
NSF-UMASS Synergy Sub-contract	121012 33,581		33,581
NSF-UMASS-ASSECT	121016 28,044		28,044
NSF-Calton Vollege Cutting Edge	121019 4,375		4,375
SBA-HSUSPFoundation-SBDC Center	121292 142,570		142,570
USDE-Federal Work Study-Campus Based	121366/121367	692,894	692,894
USDE-TRIO Writing Success	121435 39,202		39,202
USDE-CCCCO Vtea Perkins Basic	121457	1,613,059	1,613,059
USDE-PAAPI Leadership	121782 25,146		25,146
USDE-API STEM Achievement Gap	122012 272,605		272,605
USDEE-Transportation Electrification	122471 328,055		328,055
USDEE-CEC-SFOWED-City Build Academy	122483 23,091		23,091
USDHHS-Public Health Foundation	122181 24,000		24,000
USDHHS-CDE-Early Child Care Mentoring	122509 1,631,537		1,631,537
fb USDHHS-CMS-Medical Admin Allowance	125513/5515 1,598,188		1,598,188
WIA-ARRA-SFOWED-City Build Academy	121256/121268 151,275		151,275
WIA-CaDE ABE/321 & Citizenship	121328	1,034,287	1,034,287
Total Federal Sources	\$ 6,398,311	\$ 3,340,240	\$ 9,738,552

	Fund Code	Carry-forward (1) Budget to FY 2011-2012	FY 2011-2012 (2) Renewal Award	FY 2011-2012 Total Appropriation
State Sources:				
AB 1725 Staff Development	123011	\$ 21,457	\$ -	\$ 21,457
AB 1725 Staff Diversity*	123034	40,201		40,201
Board of Financial Assistance Prog*	12304x		858,380	858,380
Calworks Program*	123088		322,579	322,579
CTE-Community Collaborative	123667	162,578		162,578
CTE-Supplemental Community Collaborative	123668	38,616		38,616
CTE-Teacher Prep Pipeline	123669	83968.09		83,968
DSPS Excess Cost*	123068		1,554,926	1,554,926
EOPS Part A, B, & C	123131		906,892	906,892
EOPS/CARE cfwd/new	123158		52,694	52,694
EWD-Adv Transportation Tech Center	123395	94,663		94,663
EWD-Strategic Hubs	123282	37,082		37,082
Martriculation Credit	123178		739,186	739,186
Matriculation Non-credit	123198		1,185,190	1,185,190
Transfer & Articulation	123632	12,186		12,186
Inst Materials & Lib Materials-1801	123741/123746	76,632		76,632
FY07 General Purpose Trailer	123742	122,819		122,819
FY07 General Purpose Reapp	123743	579,125		579,125
FY07 SB1133 Settle-Up	123747	138,046		138,046
FY12 Basic Skills Apportionment	12499x		873,873	873,873
Restricted Lottery Inst Materials	12452x		400,000	400,000
CIRM-Bridges to Stem Cell	123688	188,204		188,204
Total State Sources		\$ 1,595,576	\$ 6,893,720	\$ 8,489,296
City College San Francisco Foundation Pass thru:				
Rosenberg- for Library Use	125053	\$ 47,568	\$ -	\$ 47,568
Wells Fargo Foundation-Teachers Academy	125055	69,702		69,702
Bechtel Foundation -Idesign Summer Program	125060	3,824		3,824
Total City College SF Foundation		\$ 121,094	\$ -	\$ 121,094
Foundations				
Gates-GtCNN 09-2011	125065	\$ -	\$ 90,000	\$ 90,000
Genentech Foundation	125009	10,176		10,176
Genentech Biolink Registry	125014	12,014		12,014
Leong May Way Scholar	125046	39,032		39,032
Mimi & Peter Haas Fund Prof Dev #10	125150		434515	434,515
Osher-Computer Lab	125021	50,000		50,000
Registry Foundation-Second Chance	125064	5,163		5,163
The SF Foundation-BA Workforce Collaborative	125062	127,052		127,052
The SF Foundation-Way Pass Program	125070	6,021		6,021
The Sf Foundation-OWED Automotive	125153	18,178		18,178
Ticket to Dream Foundation	125158	34,625		34,625
Walter S Johnson Foundation	125157	31,437		31,437
Wells Fargo Foundation- Foster Youth	125202	10,864		10,864
Total Foundations		\$ 344,562	\$ 524,515	\$ 869,077

	Fund Code	Carry-forward (1) Budget to FY 2011-2012	FY 2011-2012 (2) Renewal Award	FY 2011-2012 Total Appropriation
Other Organizations/Entity:				
Amer Assn of Commtly College-TSA Training	129105	\$ 183,094	\$ -	\$ 183,094
Federal Work Study -Off Campus Share	1213xx	7,049		7,049
Jumpstart -Academy Administration	213064	326		326
Single Stop USA Financial Aid	125309	78,933		78,933
NACME Pipeline Partnership	125310	32,109		32,109
Growth Sector=Stem Summer Intern	125311	32,223		32,223
UCSF-CTSI CHW Health Program	125701	13,420		13,420
SFUSD- Teacher Academy Summer	125704	34,000		34,000
				-
Total Community Based Organization		\$ 381,155	\$ -	\$ 381,155
SF City Subcontracts				
Mayors' Office Channel 27-Operational	125250	\$ -	\$ 100,500	\$ 100,500
SFDHHS-Career Link	125506	789		789
SFOWED-City Build Gen Fund	125332	379,549		379,549
SFHSA-Lift	125337	26,047		26,047
				-
Total SF City Sub-contracts		\$ 406,385	\$ 100,500	\$ 506,885
Contract Education Programs				
CT Ed-Federal Bureau of Prison	127050	\$ 173,408	\$ -	\$ 173,408
CT Ed-SF Airport Commission #57	127453	44,000		44,000
CT Ed SEIU-UHW Ed Fund #9	128075	214,615		214,615
CT Ed Year Up #6	128081	36,838		36,838
Total Contract Education Programs		\$ 468,861	\$ -	\$ 468,861
Restricted Student Fees				
Parking Fees	125503	\$ -	\$ 464,535	\$ 464,535
Student Health Services	125504		1,408,148	1,408,148
Total Restricted Student Fees		\$ -	\$ 1,872,683	\$ 1,872,683
Restricted Program Income				
fb Program Income - SBDC	125510	\$ 2,000	\$ -	\$ 2,000
fb Program Income- REEC	125511	10,168		10,168
fb Program Income-EWD ATT Center	125517	14,498		14,498
fb Program Income-EWD COEx	125521	113,693		113,693
fb Program Income ECMP Material Sales	214002	7,942		7,942
Total Restricted Program Income		\$ 148,301	\$ -	\$ 148,301
Total Restricted Student Fees & Program Income		\$ 148,301	\$ 1,872,683	\$ 2,020,984
Unrestricted Transfer & Bailout Not				
Federal Work Study Institutional Match (3)	121366	\$ -	\$ 230,965	\$ 230,965
Categorical Program Transfer-In Bailout (3)		-	6,284,082	6,284,082
Total Unrestricted Transfer & Bailout		\$ -	\$ 6,515,047	\$ 6,515,047
Total General Fund - Restricted		\$ 9,864,245	\$ 19,246,705	\$ 29,110,950

	Fund Code	Carry-forward (1) Budget to FY 2011-2012	FY 2011-2012 (2) Renewal Award	FY 2011-2012 Total Appropriation
Special Revenue Fund:				
Child Development Fund:				
Federal Sources:				
Child Care Food Program	211045/211045	\$ 64,992	\$ -	\$ 64,992
State Sources:				
Child Care Tax Bailout*	212017	\$ -	\$ 77,151	\$ 77,151
General Child Care Center Based	212074		168,290	168,290
State Preschool - Half Day	212129		1,284,783	1,284,783
Foundation & Other Organization/Entity				
Haas Fund- Child Care Center Materials	213012	\$ 10,992	\$ -	\$ 10,992
City College Foundation Pass Thru:				
Orfalea Foundation-Child Care Center	213019		350,000	350,000
fb Child Care & Services Parent Fees	214001	55,341		55,341
Transfer to Child Care Program Bailout			565,000	565,000
Total Child Development Fund		\$ 131,324	\$ 2,445,224	\$ 2,576,548
Cafeteria Fund	220000	\$ -	\$ 900,000	\$ 900,000
Transfer-In to Cafeteria Operations (3)			907,816	907,816
Total Special Revenue Funds		\$ 131,324	\$ 4,253,040	\$ 4,384,364
Total Restricted General Funds and Special Revenue Funds		\$ 9,995,569	\$ 23,499,745	\$ 33,495,314

Notes:

- (1) General Fund - Restricted Programs and Child Development Programs eligible to carry-forward commitments and available balance to be used in the Annual Appropriation for FY 2011-12
- (2) General Fund - Restricted and Child Development Fund appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2011-2012. This is informed to the Board of Trustees in the For Info Only pages of the monthly agenda.
- (3) Unrestricted General Fund appropriates this transfer to various State Categorical and Child Care Program Awards in the event the authorized operational cost would overrun the State Allocations. State Categorical may include Disabled Program, EOPS, Matriculation Credit and Non-credit and Basic Skills. Child Care Centers are funded by California Dept of Education under Child Care Block Grant , State Preschool Program and Orfalea Foundation. This also applies to the cafeteria fund.

Tentative Budget Summary for FY 2011-2012
Resolution No.110623Bxx
For Internally Restricted Program Fund/Internal Services

	Fund Code	Carry-forward Budget to FY 2011-12	FY 2011-2012 Estimated Budget	FY 2011-2012 Total Appropriation
Fee Based Program:				
fb Chinatown Rental Properties	125112	\$ 105,451	\$ -	\$ 105,451
Continuing Education Programs	125501		540,000	540,000
College for Teens	125514		173,898	173,898
ESL International Institute	125502		698,456	698,456
ESL Processing Fees	125505		52,380	52,380
Web & Telephone Fees	125508		257,630	257,630
fb GIS Center Training Fees	125518	24,877		24,877
fb Dacum -Workshop Fees	129102	3,692		3,692
fb District Property Mgt Fees	125520	82,300		82,300
Participating F & A Cost Recovery:				
fb Contract Ed Dept Incentives	125601	\$ 36,785	\$ -	\$ 36,785
fb Continuing Ed Dept Incentives	125602	28,887		28,887
Grant Fiscal F & A Cost Recovery	125603		450,000	450,000
Research F & A Cost Recovery	125607		245,000	245,000
Contract Ed F & A Cost Recovery	129991		377,676	377,676
				-
Total Internally Designated Fund Type 15		\$ 281,991	\$ 2,795,039	\$ 3,077,030
Departmental Fund Type 14		\$ 1,391,296	\$ -	\$ 1,391,296
Total Designated Internally Funded Program		\$ 1,673,287	\$ 2,795,039	\$ 4,468,326

Notes:

Carryforward Balances rolled over at this date are estimated as of June 9, 2011
Final rollover amount will be determined in the Recommended Final Budget.

Expenditure Budget

Expenditure Assumptions: Preliminary Budget 2011-12

- A Summer session will be held in 2012;
- Significant increased costs for fringe benefits such as health insurance and the SF Employee Retirement System will be incurred;
- Transfer out from the Unrestricted Fund to Categorical Restricted Funds including Basic Skills classes is budgeted at \$6.5 Million;
- Spending for non-instructional assignments will be reduced by approximately \$1.5 million;
- The college will downsize by the equivalent of about 80 positions in combined classified attrition, administrative attrition, and class section reductions;
- Salary delta on new hires vs. retirees outgoing salaries \$1.5 million;
- Non personnel spending reduction including consultants, legal, contracts, etc. \$1.0 million.

Schedule of Expenditures

	A	B	C	D	E	H	K
1							
2		SFCCD					
3						ESTIMATED	
4		Fiscal Year 2010-2011	Audited Actual FY2008-09	Actual FY2009-10	ACTUAL & EXP FY2010-11	REV FY2010-11	Estimated \$14 M State Cut FY2011-12
5							
54							
55		1000 Academic-Non Administrative Salaries	92,945,884	89,680,913	92,325,206		91,468,844
56		1000 Academic-Non Administrative Benefits	21,925,156	23,272,812	24,548,190		23,028,678
57		1000 Academic-Non Administrative Subtotal	114,871,040	112,953,725	116,873,396		114,497,522
58							
59		1210 Administrators Salaries	7,132,207	6,978,406	5,273,499		5,039,696
60		1210 Administrators Benefits	1,414,644	1,449,214	1,100,430		922,521
61		1210 Administrators Subtotal	8,546,851	8,427,620	6,373,929		5,962,217
62							
63		2000 Classified Salaries	41,824,792	39,810,228	39,327,108		36,241,232
64		2000 Classified Benefits	14,959,885	16,915,222	17,965,058		17,933,685
65		2000 Classified Subtotal	56,784,677	56,725,450	57,292,166		54,174,917
68							
69		4000 Supplies	1,820,655	1,265,050	1,658,915		1,972,229
70		5000 Operating Expense	13,740,399	11,078,072	11,000,000		10,381,103
71		6000 Capital	104,802	249,299	190,874		58,847
72		7000 Other Outgo Cafeteria, PYMTS to Students	1,525,238	805,318	879,830		907,816
73		7000 Other Outgo CD Orfalea & State,	655,126	565,000	565,000		565,000
74		7000 Other Outgo ⁽²⁾ Categorical Bailouts		1,238,435	2,191,062		2,191,062
75		Additional Reductions of Expense:	-	-	(358,000)		-
76		7000 Other Outgo OPEB			-		-
77							
78		Total Expenditures ⁽³⁾	198,048,788	193,307,969	196,667,171		190,794,117
79							

	A	B	D	E	F	G	H	I	J	K	L
1	SFCCD										
2	Base: 5/19/2011, and Updated 06/17/2011										
3	Actual, Forecast and Budget, Salaries and Benefits										
4	Longitudinal Presentation: FY 2006 to FY 2012										
5											
6	Ftp	Acct Code/Title	Actual FY2005-2006	Actual FY2006-2007	Actual FY2007-2008	Actual FY2008-2009	Actual FY2009-2010	Forecast PP 11 & Summer FY2010-2011	Amended 6/20/2011 Budget FY2011-2012	Distribution of \$1,500,000 Non-Instruction Cuts are as follows FY2011-2012	
7											
241	Academic Salaries										
242	11	1120 Faculty-Sch1	\$ 41,664,948	\$ 44,275,905	\$ 48,009,452	\$ 49,355,941	\$ 49,054,627	\$ 49,904,539	\$ 52,259,370		
243		1129 Faculty-Long Term Substitutes	678,952	32,036	851,160	227,035	152,211	156,621	790,418		
244		Teaching Full Time	42,343,900	44,307,941	48,860,612	49,582,976	49,206,838	50,061,160	53,049,788		
245											
246		1320 Faculty-LOA Hourly	-	2,521	81	-	-	-	-		
247		1322 Faculty-Regular Hours	23,845,932	25,166,570	5,010,751	5,342,528	2,574,347	2,674,970	1,976,176		
248		1323 Faculty-Reg Hrs PBL	-	-	21,064,874	18,742,880	18,734,129	15,573,321	15,665,957		
249		1324 Faculty-Summer/Int Hourly	2,500,278	2,836,258	3,712,348	3,528,110	1,592,420	1,600,859	4,005,191		
250		1325 Faculty-Subs	985,841	1,105,988	1,210,514	1,021,645	1,021,716	1,056,963	1,015,763		
251		1333 Faculty-Reg Hrs Ovrld By Load	-	-	-	-	1,657,117	2,384,150	2,384,000		
252		Teaching Part-time	27,332,051	29,111,336	30,998,567	28,635,163	25,579,729	23,290,263	25,047,087		
253											
254		1230 Librarians-Sch1	1,335,171	1,394,159	1,735,644	1,689,051	1,685,600	1,720,179	1,899,337		
255		1432 Librarians-Hourly	334,848	429,364	174,197	282,814	30,926	7,968	56,574		
256		1434 Librarians-Sum/Int	62,472	29,966	38,074	37,378	-	-	-		
257		Librarians	1,732,491	1,853,489	1,947,915	2,009,243	1,716,527	1,728,147	1,955,911		
258											
259		1240 Counselors-Sch1	4,419,783	4,007,898	4,701,966	4,637,860	5,784,377	5,930,852	5,892,728		
260		1442 Counselors-Hourly	797,255	371,953	500,993	696,000	526,020	588,734	561,125		
261		1444 Counselors-Sum/Int	138,381	75,005	113,460	133,141	61,221	99,549	159,685		
262		Counselors	5,355,419	4,454,855	5,316,419	5,467,002	6,371,618	6,619,135	6,613,538		
263											
264		1220 Nonteaching-Sch1	1,897,130	1,779,901	1,870,263	2,109,585	2,154,973	2,164,403	1,228,905		
265		1250 Student Health Personnel	2,165	-	-	-	-	-	-		
266		1280 Supervisors	1,371,001	1,358,669	1,368,481	1,302,430	1,227,076	1,109,249	1,243,988		
267		1412 Supervisors-Hourly	8,103	5,235	26,215	19,498	-	-	44,953		
268		1422 Nonteaching-Hourly	2,147,433	2,444,271	2,638,771	2,779,725	2,295,380	2,177,838	1,864,710		
269		1423 Part-time Office Hours	424,698	444,182	468,387	494,065	479,800	231,222	409,340		
270		1424 Nonteaching-Sum/Int	130,986	145,840	181,132	90,577	31,119	41,451	15,432		
271		1452 Student Health Persn-Hourly	13,324	11,455	11,502	12,299	12,570	7,385	-		
272		1484 Supervisors-Stipends	404,840	456,461	463,431	485,348	524,735	564,080	491,300		
273		1990 Grievance-Acad Settle	39,971	11,106	-	44,676	90,774	-	-		
274		1992 AFT-contract retros	11,061	25,876	6,909	3,728	10,569	6,892	-		
275		Non Teaching Unallocated reduction (\$150K +\$346K)							(496,108)		
276		Non Teaching	6,450,711	6,682,995	7,035,090	7,341,929	6,826,997	6,302,520	4,802,520	(1,500,000)	
277											
278		1210 Administrators	6,014,321	6,867,225	7,468,013	7,189,457	7,021,647	5,273,499	5,039,696		
279											
280		Total Academic Salaries	\$ 89,228,894	\$ 93,277,841	\$ 101,626,616	\$ 100,225,770	\$ 96,723,355	\$ 93,274,724	\$ 96,508,540		
281											

	A	B	D	E	F	G	H	I	J	K	L	
283		SFCCD										
284		Base: 5/19/2011, and Updated 06/17/2011									Distribution	
285		Actual, Forecast and Budget, Salaries and Benefits	Detailed list of Personnel Accounts: Exhibit A							Amended		of \$1,500,000
286		Longitudinal Presentation: FY 2006 to FY 2012						Forecast	6/20/2011		Non-Instruction	
287			Actual	Actual	Actual	Actual	Actual	Forecast		Budget	Cuts are as follows	
288	Ftp	Acct Code/Title	FY2005-2006	FY2006-2007	FY2007-2008	FY2008-2009	FY2009-2010	PP 11 & Summer FY2010-2011		FY2011-2012	FY2011-2012	
289												
290		Classified Salaries										
291		2000 Budget-Classified Salaries	-	-	-	-	-	-	-	-	-	
292		2110 Classified-Reg	28,846,123	30,246,451	33,257,708	35,130,281	34,102,252	32,608,181		29,794,763		
293		2113 Classified-Perm Non-Sched Extra Hrs	-	-	-	-	287	-		-		
294		2115 Governing Board	42,162	42,092	42,566	42,323	41,757	41,439		42,000		
295		2210 Instructional Aides-Reg	1,824,127	2,004,000	2,294,029	2,468,319	2,507,724	2,553,480		2,705,134		
296		2380 Classified-Overtime	545,049	813,811	1,266,145	1,009,231	181,324	208,608		-		
297		2386 Classified-Lead Pay	-	-	-	-	246	-		-		
298		Full-Time	31,257,460	33,106,354	36,860,447	38,650,154	36,833,591	35,411,708		32,541,897		
300		2330 Classified-NI Temp	1,082,216	988,197	1,176,297	1,111,385	1,207,669	1,408,832		1,314,740		
301		2334 Classified-Sum/Int	12,217	36,270	94,542	33,840	34,490	51,165		254,619		
302		2340 Classified - Class 9910 only	-	-	554	-	-	-		-		
303		2410 Instructional Aides-Non Reg Temp	347,426	386,785	394,377	432,377	480,099	445,765		479,976		
304		Part-time	1,441,858	1,411,252	1,665,769	1,577,601	1,722,258	1,905,762		2,049,335		
306		2370 Classified-NI Coll Aide	1,462,652	1,527,135	1,491,616	1,593,276	1,325,088	1,957,865		1,650,000		
307		2374 Classified-Summer Lab Aide	139,762	130,628	122,227	136,598	76,921	43,700		-		
308		2375 Classified-NI Coll Aide WK Stdy	-	261	-	212	81	8,075		-		
309		Student	1,602,414	1,658,025	1,613,843	1,730,085	1,402,090	2,009,640		1,650,000		
311		Total Classified Salaries	\$ 34,301,732	\$ 36,175,631	\$ 40,140,060	\$ 41,957,840	\$ 39,957,938	\$ 39,327,110		\$ 36,241,232		
312												
313		Benefits										
314		3101 STRS	6,544,701	6,797,390	7,442,222	7,404,219	7,195,995	7,321,932		7,279,005		
315		3201 PERS	470,787	476,620	487,369	474,738	500,163	477,493		611,863		
316		3701 SFERS	4,284,669	4,315,935	4,593,719	4,382,928	5,932,040	5,941,738		6,357,659	(1)	
317		Retirement	11,300,157	11,589,945	12,523,310	12,261,885	13,628,198	13,741,163		14,248,527		
319		3301 OASDI	2,119,877	2,187,839	2,428,535	2,487,473	2,379,922	2,273,803		2,721,219	(1)	
320		3321 Medicare	1,538,815	1,626,037	1,806,722	1,823,909	1,760,845	1,808,975		1,916,419	(1)	
321		Social Security/Medicare	3,658,693	3,813,876	4,235,257	4,311,381	4,140,767	4,082,778		4,637,638		
323		3401 Health Service	9,041,175	9,322,589	10,188,342	11,431,070	13,032,683	13,502,436		13,422,273		
324		3461 Add-Retirement Subsidy Benefits	4,415,084	4,629,484	4,979,458	5,106,423	5,720,950	6,417,719		7,100,000		
325		3414 Lila ER Contribution	-	-	-	26,383	21,979	21,490		-		
326		Health Insurance	13,456,259	13,952,073	15,167,800	16,563,875	18,775,612	19,941,645		20,522,273		
328		3416 Dental	2,236,015	2,330,071	2,472,459	2,446,274	2,780,857	2,888,208		2,842,604		
329		3431 Life Insurance	141,510	139,145	139,947	146,712	147,636	150,890		215,189		
330		3446 Prescription Drug	121,579	120,119	126,330	128,530	127,506	119,440		137,070		
331		3501 SUI	537,361	63,572	77,631	415,028	410,985	1,194,835		1,262,147	(1)	
332		3601 Worker's Compensation	937,885	750,634	1,169,062	1,384,674	1,331,463	1,359,219		1,530,427		
333		Other Fringe Benefits	3,974,350	3,403,541	3,985,429	4,521,217	4,798,447	5,712,592		5,987,436		
335		3991 Other Benefits-Transportation	11,228	28,636	14,918	13,728	11,528	18,926		-		
336		3992 Other Benefits-Health Benefits	65,717	36,184	35,470	33,548	34,260	116,573		-		
337		3XXX-Allocated benefit Expense reductions associated with Attrition								(3,510,990)	(2)	
338			76,945	64,820	50,388	47,276	45,788	135,499		(3,510,990)		
340		Total Benefits	32,466,403	32,824,256	35,962,185	37,705,635	41,388,812	43,613,677		41,884,885		
341												
342		Total Salaries and Benefits	\$ 155,997,029	\$ 162,277,728	\$ 177,728,860	\$ 179,889,245	\$ 178,070,105	\$ 176,215,511		\$ 174,634,657		
343												
344		Notes:										
345		(1) Change due to impact of salaries and SFERS swap.										
346		(2) The benefit expense reductions relate to position consolidations, retirements, frozen and / or defunded positions, certain class section and / or workload reductions, and other personnel attrition components contemplated in this budget.										
347												
348												

Budget Resolution

Resolution includes authorization to transfer funds out of the Board Designated Reserve, which requires a 2/3's vote of the Board of Trustees.

DATE: June 23, 2011

B1

TO: Board of Trustees

FROM: Dr. Don Q. Griffin, Chancellor

**SUBJECT: GENERAL FUND
Adoption of Tentative Annual 2011-2012 Budget
(Preliminary Budget)
(Resolution No. 110623-B1)**

BACKGROUND INFORMATION:

The California Code of Regulations requires the governing board of each community college district to adopt a preliminary budget for the ensuing fiscal year on or before June 30th. The Tentative Annual Budget for 2011-2012 is a roll-over of current expenses plus unavoidable cost increases, minus anticipated savings, as reviewed by the planning and budget council. In addition the Board's Budget Committee conducted several public meetings to review the proposed budget. This budget is detailed in the "Tentative Annual Budget 2011-2012 Preliminary Recommendation", to be presented to the Board of Trustees at the June 23, 2011, meeting.

Tentative Annual Budget for 2011-2012: Preliminary Recommendations

The 2011-2012 Tentative Annual Budget for the General Fund Unrestricted is based on the Governor's May Revised Budget with projected revenue and resources totaling \$190,892,260 of which \$186,181,945 represents the sum of state and local allocations and fees and \$2,710,315 represents the prior year's forecasted unreserved undesignated fund balance.

The General Fund Unrestricted Expenditure Budget for FY 2011-2012 is currently projected at \$190,794,117. This budget generally continues operational expenditures from the prior fiscal year. This budget includes a transfer in the amount of up to \$2,000,000 from the Board Designated Reserve, which would leave \$4.65 million in the reserve, if the transfer is spent.

After the State budget is approved, a Final FY 2011-12 District Budget will be developed and will be presented at the September 2011 Board of Trustees meeting.

The recommended 2011-2012 Tentative Annual 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	\$ 186,181,945
Add: Beginning Balance	2,710,315
Add: Transfer from Designated Reserve	<u>2,000,000</u>
Total Estimated Revenue & Resources	<u>190,892,260</u>
Estimated Expenditure Appropriations	
Estimated Expenditures	\$ 190,794,117
Less: Unallocated Abatements	<u>-</u>
Total Estimated Expenditures	<u>190,794,117</u>
Estimated Surplus / (Deficit)	<u><u>\$ 98,143</u></u>
Projected Board Designated Reserve 6/30/2011	<u>\$ 6,652,879</u>
Projected Board Designated Reserve 6/30/2012	<u>\$ 4,652,879</u>
Internally Designated Fees & Service Fund Type 15	3,077,030
Internally Designated Departmental Fund Type 14	<u>\$ 1,391,296</u>
Total Internally Designated Unrestricted Funds	<u><u>4,468,326</u></u>
Federal	\$ 9,738,552
State	8,489,296
Pass Thru the City College of San Francisco	121,094
Foundations	869,077
Community Based Organizations	381,155
City and County of San Francisco	506,885
Contract Education Programs	468,861
Fees and Restricted Program Income	2,020,984
FWS Inst match & Categorical Transfer Bailout	<u>6,515,047</u>
Total Restricted Funds Type 12	<u><u>\$ 29,110,951</u></u>
Special Revenue Fund - Child Development Funds Type 21	<u>\$ 2,576,548</u>
Special Revenue Fund – Cafeteria Funds Type 22	<u>\$ 1,807,816</u>
Total Restricted and Special Revenue Funds	<u><u>\$ 33,495,315</u></u>
Capital Projects Funds (Estimated Fund Balance 06/30/2011)	
Local Capital Projects	\$ 1,262,004
2001 Bond	34,010,687
2005 Bond	<u>104,611,969</u>
Total Capital Projects Funds	<u><u>\$ 139,884,660</u></u>

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 2011-2012, 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 of June 2, 2011 and June 23, 2011 shall be incorporated in the 2011-2012 Tentative Annual Budget and a copy of the 2011-2012 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 several 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, 2011-2012.

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 2011-2012 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 Dept. 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 2011-2012 by cash receipts or allocations from the State of California. Through out 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 4: Board of Trustees Budget Modifications

Section 1 The Chancellor and Vice Chancellor of Finance and Administration are hereby directed and authorized to restore \$1.9 million to the 1000 Account, and (1) such funds shall be reserved for historically impacted and high enrollment/FTES generating sections, (2) the Chancellor shall proceed with current plans of not offering sections that are historically low enrolled, estimated at 400-500 sections per year and (3) the Chancellor shall have absolute discretion to effectuate the foregoing.

Section 2 **The district shall provide in, and before adoption of, the final budget a revised and cost-effective salary schedule for administrators that shall take effect this fiscal year, 2011-2012.**

Section 3 **The District shall establish an Innovation Fund, which shall be reserved solely for those Instructional Offerings, that meet the following criteria: (1) Innovative and or experimental; (2) Demonstrated ability to garner High Student Enrollment; and, (3) demonstrated ability to improve degree completion, Transfer or student success. This fund shall place a particular, but not exclusive, emphasis on STEM subjects.**

The District shall allocate \$300,000 for the foregoing fund for innovation in this fiscal year. This amount shall be drawn from the funds set aside in Part 4 Section 1 of this resolution (Rizzo amendment adopted by Budget Committee June 2, 2011).

Section 4 **The District, subject to rights and obligations delineated in any collective bargaining agreement, authorizes \$0 (zero) for the 1000 category account specifically designated for non-instructional time, effective January 1, 2012.**

The District shall provide in, and before adoption of, the final budget (1) a full and specific accounting of all non-instructional time, and (2) the policy governing the assignment of such funds and or time, and (3) a specific budget allocation for such time for the second half of the fiscal year subject to Board approval.

Section 5 **With an additional allocation of \$150,000, the District shall adequately and properly plan for the anticipated increase in students eligible for the Second Chance Program.**

Administrative Provisions 2011-2012

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; in addition transfers between major budget classifications shall be made only by a formal resolution approved by a majority of the members of the Board of Trustees 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.

SHARED GOVERNANCE REVIEW:

Yes: X ; No: ___; If yes, which Committee: Planning Budget Council

Date of Review: May 17, 2011

(A negative response indicates that a review is not necessary)

RECOMMENDATION:

RESOLVED: That approval is hereby given for the Preliminary Fiscal Year 2011-2012 Tentative Annual Budget, including a transfer of up to \$2M from the Board Designated Reserve, and

RESOLVED: Any and all changes to the Preliminary Budget adopted by the Board of Trustees at its meetings on June 2nd and June 20 and June 23, 2011 shall be incorporated into the final budget.

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

Recommended for adoption:

Dr. Don Q. Griffin, Chancellor

Appendices

Draft Strategic Plan And Linkages

2011-2012



Office of the Chancellor
Office of Research & Planning

DRAFT

LINKAGES BETWEEN 2011-12 TENTATIVE BUDGET AND DRAFT STRATEGIC PLAN

Unrestricted General Fund

LINKAGES BETWEEN 2011-12 TENTATIVE BUDGET AND DRAFT STRATEGIC PLAN

Proposed Solutions for Budget Deficit

Revenue Assumptions

	REFERENCE	CONCEPT
Enrollment Growth in 10-11 increases 11-12 Base	F. II. A. II. C. II. D. IV.	SUSTAINABLE RESOURCES, FUNDING FOR OPERATIONS SUPPORT STUDENT GOALS, CLOSE ACHIEVEMENT GAPS APPROPRIATE LEVEL OF OFFERINGS AT EACH CAMPUS EXPAND SUCCESS FOR UNDERREPRESENTED STDNTS
Sales Tax (+ 4.5 % total increase)	F. I. & F. II.	SUSTAINABLE RESOURCES, FUNDING FOR OPERATIONS
Lottery (+5% increase on a higher FTES base)	F. I. & F. II.	SUSTAINABLE RESOURCES, FUNDING FOR OPERATIONS
Non Resident Tuition (full academic yr w/summer & 5% growth)	A. XV B. III	OPPORTUNITIES FOR CULTURAL EXCHANGE GLOBAL AND NATIONAL OUTREACH
VATEA funds for classes	A. IV	TRAINING THROUGH WORKFORCE DEVELOPMENT
Additional Grants to be awarded	A. IV A. V	TRAINING THROUGH WORKFORCE DEVELOPMENT STRENGTHEN BASIC SKILLS CLASSES
Fundraising/Foundation increases (unrestricted or expenditure relief)	F. II. A. V	SUSTAINABLE RESOURCES, FUNDING FOR OPERATIONS STRENGTHEN BASIC SKILLS CLASSES
Closeout (assumes no deficit coefficient)	D. IV. F. III	EXPAND SUCCESS FOR UNDERREPRESENTED STDNTS EFFICIENT USE OF RESOURCES

Expenditure Reductions

Savings from attrition - all employee groups	F. III	EFFICIENT USE OF RESOURCES
	F. V	REBALANCE STAFFING LEVELS
	F. VII	ADDRESS WORKLOAD THRU COOPERATION
	E. V	IMPROVE TECHNOLOGY USED BY STUDENTS
	E. VII	USE TECHNOLOGY FOR GREATER EFFICIENCY
Salary Delta (lower salaries for new hires vs. retirees)	N/A	
Non-personnel reductions (4000 and 5000 acct reductions)	E. II	ENCOURAGE DEPT'L COLLABORATION
	E. III	STANDARDIZATION OF EQUIPMENT
	F. III	EFFICIENT USE OF RESOURCES
Other Savings (e.g. non-instructional assignments, substitutes)	F. III	EFFICIENT USE OF RESOURCES

Draft Strategic Plan

A. EXCELLENCE IN TEACHING, LEARNING, AND SUPPORT SERVICES

Strengthen and improve academic and student development programs to enhance student learning outcomes and promote access, progress, and success for all students.

- I. Recognize academic freedom and collegial professionalism as central to the college.
- II. Implement strategies to close achievement gaps for identified groups, increase retention and persistence, and support all students in achieving their goals including transfer and achievement of certificates and degrees.
- III. Strengthen and improve programs and courses including alignment with the Educational Master Plan, student learning outcomes, and the accreditation self-study report.
- IV. Respond to the educational and training needs of students and communities through implementation of workforce, STEM, and community development initiatives.
- V. Strengthen links between/among departments and programs with classes in basic skills instruction, including but not limited to: Transitional Studies, ESL, Mathematics, English, and Career Technical Education.
- VI. Strengthen collaboration among various departments and segments within the College including enhancement of noncredit offerings with facilitation of seamless student movement between noncredit and credit.
- VII. Assess student and academic support systems, under the direction of its departments, and develop and implement strategies to most effectively serve students.
- VIII. Assess the College curriculum with analytical writing, numeracy, critical thinking, communication skills, and information competencies among the criteria for excellence in order to better prepare students for careers and transfer.
- IX. Assess the College curriculum, with multicultural perspectives and inclusiveness among the criteria for excellence.

- X. Strive to make multicultural perspectives and civic engagement the norm for all disciplines, as appropriate.
- XI. Promote the infusion of sustainability practices and themes, as appropriate, into curriculum, learning resources, student support services, and staff development initiatives.
- XII. Integrate artistic and cultural resources into the institutional life of the College.
- XIII. Support faculty and staff in the use of effective practices in teaching and learning and develop ongoing professional learning programs that promote such strategies.
- XIV. Encourage out-of-classroom learning activities to provide a range of opportunities, including service learning, internships, tutoring, mentoring, and cultural and recreational activities.
- XV. Provide on and off campus opportunities for cultural exchange including exposure to diverse environments and global careers.
- XVI. Develop explicit benchmarks and certificates to acknowledge and document noncredit student achievement.

B. COMMUNICATION AND INFORMATION

Improve communication among all CCSF constituencies, including students, alumni, and community partners. Coordinate the dissemination of information to these groups.

- I. Increase opportunities to engage in communication and collaboration across all constituent groups to develop more consistent and complete information about college programs, resources, and policies.
- II. Increase use of social media and other communication tools across the College and for communication with the students and communities the college serves.
- III. Design outreach communications (publications, web, visual, audio) to appeal to local, state, national and global audiences, including translation of print materials into multiple languages.
- IV. Coordinate the dissemination of information to potential students to ensure greater success in outreach activities.

- V. Strengthen and support College shared governance, including educating the College community about its processes.
- VI. Collect, analyze, review and disseminate a broad array of relevant data to inform decision making in all areas of the college.
- VII. Conduct employer and professional practice surveys to evaluate curriculum competencies in career and technical education disciplines.
- VIII. Implement strategies to preserve institutional knowledge.
- IX. Promote sustainability efforts throughout the College using educational materials about environmentally sustainable practices and policies.
- X. Ensure appropriate levels of privacy and security for electronic and other communications.

C. CAMPUS FACILITIES AND COMMUNITIES

Respond to the changing academic, CTE, student service, cultural and personal goals and needs of students and communities throughout San Francisco.

- I. Continue to improve our outreach services and partnerships with high schools and local community organizations.
- II. Move toward an appropriate level of student services and curricular offerings at each campus.
- III. Collaborate with community partners to provide wrap-around services for students who need extra support to succeed (i.e. services that contribute to physical, mental, social and economic well-being).
- IV. Complete building projects currently in progress, and assess future needs for facilities planning, funding, construction, utilization and consolidation, always adhering to College standards for sustainability.
- V. Improve the availability of facilities at all campuses as feasible, including classrooms, tutoring spaces, group study rooms, and labs.

- VI. Develop regular maintenance plans, including retrofits for existing facilities, to provide a high quality educational environment and meet the needs of programs and students, always adhering to College standards for sustainability.
- VII. Collaborate with community partners in promoting sustainability.
- VIII. Provide sustainable, ergonomic seating, furniture, equipment, and ADA accommodations for all facilities.
- IX. Create a maintenance plan for artistic and cultural resources of the College.
- X. Maintain clean and functional facilities that support student learning.

D. DIVERSITY AND INCLUSIVENESS

Promote diversity and inclusiveness at all levels of the College.

- I. Foster a supportive, positive, and productive environment for our diverse employees and students.
- II. Implement strategies to close student achievement gaps for identified underrepresented groups.
- III. Collect and assess data for groups not yet identified who might be affected by achievement gaps. Groups for which we need data so that achievement gaps may be identified include, but are not limited to, transgender students, foster youth, homeless / at risk students, and AB540 students, and in noncredit, students who received less than a 6th grade education in their native language.
- IV. Provide support for and expand the success of underrepresented students in meeting transfer goals.
- V. Support and maintain successful College retention programs and other programs for underserved students, underrepresented students of color, and all underrepresented student populations.
- VI. Increase the opportunity for students to support other students through peer mentors, tutors, and other appropriate methods.
- VII. Maintain a commitment to ensure that all programs and services are in compliance with the Americans with Disabilities Act of 1990 (ADA).

- VIII. Expand distance education offerings where possible and appropriate in order to accommodate students who are unable to attend classes where they are offered, including exploring methods to document attendance for noncredit online classes.
- IX. Increase the opportunity for students from underrepresented populations to access educational technology readily and easily by ensuring that appropriate equipment is accessible on all campuses and tech support is available.
- X. Improve the registration process to enable students, especially recent graduates of San Francisco high schools, to better access all pre-collegiate and collegiate courses in a manner that promotes persistence in the sequence.
- XI. Develop policies and support systems to increase opportunities for incoming students to accurately demonstrate their abilities on CCSF placement examinations, including the exploration of alternative testing methods and modalities.
- XII. Improve and promote greater access to financial aid and other support resources for all credit and noncredit students.
- XIII. Create structures that encourage and support student participation from diverse segments of the CCSF community in the college's sustainability efforts.
- XIV. Promote inclusiveness of all four constituent groups, namely; administrators, classified employees, faculty and students, in the shared governance process by preserving independent appointments for each group, collegial interaction, as well as support the impartial coordinating unit of the Office of Shared Governance.

E. TECHNOLOGY

Update technology infrastructure, hardware, and software to support the College's vision and mission.

- I. Establish a "refresh program" that updates, recycles, or replaces obsolete hardware, software, and infrastructure by investing in cost effective technology and adopting application replacement cycles throughout the district.
- II. Encourage departmental collaboration in the procurement and use of equipment and software.
- III. Encourage standardization of equipment for simpler maintenance and repair.

- IV. Increase access and support for appropriate technology-mediated instructional equipment used to enhance student learning such as smart classrooms and instructional labs.
- V. Improve the use of interactive digital technologies especially those used by students such as CCC Apply, application processes for financial aid and certificates of achievement.
- VI. Make education technology programs and services accessible across all campuses and online, to all employees including part-time faculty.
- VII. Use technologies to promote sustainable practices, greater efficiencies, and reduce waste.
- VIII. Increase access and technological support for distance learning and other outside-the-classroom learning modalities.
- IX. Ensure equitable access to library resources for distance learning and other outside - the - classroom learning modalities by providing adequate levels of online library resources.
- X. Improve student access to computer labs and other technology resources using integrated systems and consistent policies and procedures.
- XI. Create structures to evaluate and disseminate information about appropriate technologies and institutional effectiveness.

F. RESOURCES AND STAFFING

Support workforce practices that put students first and that are economically, socially, and environmentally sustainable for the College and its employees.

- I. Advocate for state policies that provide a sustainable resource base for community colleges.
- II. Identify dependable funding streams for operational priorities and innovation while ensuring educational excellence and effective and efficient use of College resources.
- III. Review and improve efficient use of resources, including reorganizing and re-engineering College operations and systems as needed to maximize efficient use of resources and maintain solvency.

- IV. Develop employment practices that ensure sufficient service to employees and students to maintain the continuity of services.
- V. Assess staffing levels across departments and programs and make adjustments that rebalance human resources.
- VI. Increase the recruitment and hiring of a diverse faculty, staff, and administration.
- VII. Address cyclical workloads through College-wide cooperation and sharing professional expertise.
- VIII. Support critical collaborations between and among counseling faculty, instructional faculty, librarians, administrators, and classified staff.
- IX. Provide support for the College's sustainability/green efforts.
- X. Conduct periodic assessments of professional development needs including input from key college constituencies.
- XI. Ensure professional development opportunities are available to all CCSF employees, especially for new faculty, classified staff, and administrators.

	A	B	C	D	E	J	K
1		SFCCD					
2		CTC 2011-2012					
3		College Planning and Budget Committee Approved Budget Balancing Strategy					
4		Unrestricted General Fund					
5				Estimated	Estimated		
6				Best Case	Worst Case		
7							
8		State Cuts in Funds for Enrollment		\$ 8,500,000	\$ 14,000,000		
9							
10		Estimated Increased Costs					
11		Dental Increase		\$ 100,000	\$ 100,000		
12		SFERS rate increase		\$ 1,600,000	\$ 1,600,000		
13		Healthcare Premiums Current Employees		\$ 580,000	\$ 580,000		
14		Healthcare Premiums Retirees		\$ 800,000	\$ 800,000		
15		Step increases Admin w/ fringes		\$ 224,000	\$ 224,000		
16		Step increases Unrepresented w/ fringes		\$ 100,000	\$ 100,000		
17		Step Increase Faculty w/fringes		\$ 1,200,000	\$ 1,200,000		
18		Step Increases Classified w/fringes		\$ 430,000	\$ 430,000		
19		Workers Comp		\$ 220,000	\$ 220,000		
20							
21		Estimated Costs from Expiring Agreements from 2010-11					
22		Faculty Wage Reduction w/fringes		\$ 1,100,000	\$ 1,100,000		
23		Other faculty savings (substitutes et al)		\$ 200,000	\$ 200,000		
24		Classified Furlough Days w/fringes		\$ 580,000	\$ 580,000		
25		Admin wage reductions w/fringes		\$ 270,000	\$ 270,000		
26		Unrep wage reductions w/fringes		\$ 150,000	\$ 150,000		
27							
28		Total Estimated Budget Deficit		\$ 16,054,000	\$ 21,554,000		
29							
30		Proposed Solutions for Budget Deficit					
31							
32		Revenue Assumptions		Change from FY 10-11			
33							
34		Enrollment Growth in 10-11 increases 11-12 Base		\$ 3,736,000			
35		Sales Tax (+ 4.5 % total increase)		\$ 640,000			
36		Lottery (+5% increase on a higher FTES base)		\$ 617,500			
37		Non Resident Tuition (full academic yr w/summer & 5% growth)		\$ 800,000			
38		VATEA funds for classes		\$ 300,000			
39		Additional Grants to be awarded		\$ 200,000			
40		Fundraising/Foundation increases (unrestricted or expenditure relief)		\$ 1,000,000	*		
41		Closeout (assumes no deficit coefficient)		\$ 2,710,000			
42		Reductions in One Time Revenue (SWACC rebates et al)		\$ (900,000)			
43							
44		Net estimated revenue increases		\$ 9,103,500			
45							
46							
47		Expenditure Reductions		Change from FY 10-11			
48							
49		Administrator Attrition w/ fringes		\$ 200,000			
50		Classified Attrition w/ fringes		\$ 3,500,000			
51		Faculty Attrition w/fringes		\$ 1,900,000			
52		Salary Delta (lower salaries for new hires vs. retirees)		\$ 1,500,000			
53		Non-personnel reductions (4000 and 5000 acct reductions)		\$ 1,000,000			
54		Other Savings (e.g. non-instructional assignments, substitutes)		\$ 1,500,000			
55							
56		Total estimated expenditure reductions		\$ 9,600,000			
57							
58		Allocation from Reserve (goal is to not spend by 6/30/11)		\$ 2,000,000			
59							
60							
61		Net Estimated Revenue Increases		\$ 9,103,500			
62		Total Estimated Expenditure Reductions		\$ 9,600,000			
63		Allocation from Reserve (goal is to not spend by 6/30/11)		\$ 2,000,000			
64		Total Amount of Budget Solutions		\$ 20,703,500			
65							
66		Remaining Deficit for Worst Case *			\$ 850,500		*
67							
68		* if 11-12 fundraising also generates assistance to other funds as in 10-11, it would eliminate remaining deficit					

Supplemental Schedules

San Francisco Community College District
 Transfer out Schedule

	<u>Budget</u>	<u>Budget</u>
	FY 2010-2011	FY 2011-2012
Cafeteria & Payment to/for Students	755,816	907,816
Child Development	565,000	565,000
FWS Match & Categorical Transfers Out	3,456,645	6,515,047
Total Transfer	<u>4,777,461</u>	<u>7,987,863</u>

Additional Graphic Illustrations of District Budget

Glossary of Terms and Definitions

GLOSSARY OF FINANCE TERMS

Accounting – The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

Apportionment – Federal or state taxes distributed to college districts or other governmental units according to certain formulas.

Appropriation – An allocation of funds made by a legislative or governing body for a specified time and purpose.

Base Revenue – The districts' total prior year revenue from state general apportionment's, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

Block Grant – A fixed sum of money, not linked to enrollment/ FTES measures.

Budget – A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures. (Ideally, an educational plan expressed in dollars.)

Career Development College Prep – Enhanced Non-credit funding applied to these student FTE's.

Categorical Funds – Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: Funding for the disabled, EOPS, deferred maintenance, and matriculation.

Chart of Accounts – A systematic list of accounts applicable to a specific entity.

Cost of Living Adjustments (COLA) – an increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Current Expense of Education (CEE) – ECS 84362 – The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except equipment replacement) and 7000, and other costs specified in law and regulations.

Deferred Maintenance – Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program.

Encumbrances – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment/FTES Cap – A limit on the number of students (FTES) for which the state will provide funding.

Equalization – Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

Expenditures – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Fifty Percent Law – Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

Full-time Equivalent Student – An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance – The difference between assets and liabilities.

General Fund – The fund used to account for the ordinary operations of the district. It is available for any legally-authorized purpose not specified for payment by other funds.

Mandated Costs – College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

Reserve – Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

Restricted Funds – Money which must be spent for a specific purpose either by law or by local board action.

Revenue – Income from all sources.

Shortfall – An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

State Apportionment – An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

Unencumbered Balance – That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES – FTES which are generated in excess of the enrollment/FTES cap.