

# **ANNUAL BUDGET**

**2009-2010**

**Preliminary Recommendation**



**City College of San Francisco**

**June 25, 2009**

## **Foreword**

This document contains the annual budget and annual plan for fiscal year 2009-2010. 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 15<sup>th</sup> 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 2009-2010

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## **District Board of Trustees**

Milton Marks III, *President*  
Dr. Natalie Berg, *Vice President*  
Dr. Anita Grier, Member  
Chris Jackson, Member  
Stephen Ngo, Member  
John Rizzo, Member  
Lawrence Wong, Esq., member  
Josh Nielson, *Student Trustee*

## **Planning and Budgeting Council**

Dr. Don Q. Griffin, *Chancellor*

Carlota del Portillo	Richard Gale	Ron Bixler	Maria Heredia
Peter Goldstein	David Gallerani	Dennis Pointkowski	Frederick Teti
Stephen Herman	Athena Steff	Dennis Johnson	
Susan Lopez	Hal Huntsman	Mark Kitchel	
Alice Murillo	Madeline Mueller	Francine Podenski	

## **Support Staff**

John Bilmont	Pam Mery	Don Lind	Cheryl Santos
Linda Shaw	Attila Gabor	Amelia Sandro	Juliet Tolentino

For more information see [http://www.ccsf.edu/Offices/Shared\\_Governance/pbc.html](http://www.ccsf.edu/Offices/Shared_Governance/pbc.html)

# Revenue

## Revenue Assumptions for FY 2009-10:

- The tentative budget is based on the Governor's May 2009 revised budget proposal and assumes that the Governor's proposed cuts to both the unrestricted general fund as well as categorical programs will not be reduced;
- Lottery income will be flat in 2009-10 remaining lower than it was in 2007-08;
- Sales tax revenue will be lower in 2009-10, continuing a decline that began in 2008-09;
- Non-resident tuition will be slightly lower in 2009-10 than 2008-09;
- Net Interest income will be zero;
- Other revenues will be relatively flat;
- The Board of Trustees will authorize the transfer of \$4 million from the Board Designated Reserve into the Unrestricted General Fund to provide funds needed to backfill a large portion of the deficit in categorical programs that has been created by the Governor's proposed cuts.

SFCCD Schedule of Revenues Unrestricted General Fund, FY 2009-10

	A	B	C	D	E	F	G	H
		Actual Revenue FY2006-07	Actual Revenue FY 2007-08	Preliminary Budget Estimated Revenue FY2008-09	Estimated Final FY2008-09	Tentative Budget Estimated Revenue FY2009-10	Variance FY08-09 vs FY 09-10	Increase (Decrease) Percent
1								
2								
3								
4								
5	State General Apportionment <sup>(1)</sup>	\$ 84,308,632	\$ 72,413,708	\$ 74,913,708	\$ 77,019,697	\$ 80,436,653	\$ 3,416,956	4.4
6	State General Apportionment - Noncredit	-	9,826,019	9,826,019	10,194,911	10,194,911	-	-
7	State General Apportionment - Noncredit CDCP	-	25,963,029	25,963,029	26,361,681	26,361,681	-	-
8	Growth:credit, noncredit CDCP rate increase	-	3,294,326	-	-	-	-	-
9	Growth:CREDIT	1,432,158	-	-	1,471,517	-	(1,471,517)	-
10	Growth:noncredit and CDCP rate increase	3,909,293	-	-	-	-	-	-
11	PE Rate Reduction	-	-	-	-	(3,200,000)	-	-
12	2007-08 Reduction due to unused growth	-	-	-	-	-	-	-
13	Student fee reduction (to \$20 full-year)	-	-	-	-	-	-	-
14	State COLA Apportionment	7,575,820	7,011,271	7,011,271	-	-	-	-
15	Restoration	12,992,512	-	-	-	-	-	-
16	Backfill For 2007-2008 Property Tax	-	-	-	1,945,439	-	(1,945,439)	(100.0)
17	Reserve for Revenue Reduction	-	-	-	-	-	-	#DIV/0!
18	Total	110,218,415	118,508,353	117,714,027	116,993,245	113,793,245	-	-
19								
20	Local Property Taxes	36,370,185	39,632,496	39,632,496	42,637,558	42,637,558	-	-
21	Student Enrollment Fees (98%)	7,291,121	6,938,934	6,938,934	7,295,100	7,295,100	-	-
22		43,661,306	46,571,430	46,571,430	49,932,658	49,932,658	-	-
23								
24	<b>Total District General Revenues</b>	<b>153,879,721</b>	<b>165,079,783</b>	<b>164,285,457</b>	<b>166,925,903</b>	<b>163,725,903</b>	<b>(3,200,000)</b>	<b>(1.9)</b>
25	<b>Deficit Factor</b>	<b>1</b>	<b>0.98321386</b>	<b>0.98337207</b>	<b>0.98515425</b>	<b>0.98300000</b>	<b>(0.00215425)</b>	<b>(0.2)</b>
26	<b>Revised Deficit Affected Revenues</b>	<b>153,879,721</b>	<b>162,308,731</b>	<b>161,553,730</b>	<b>164,447,762</b>	<b>160,942,563</b>	<b>(3,505,199)</b>	<b>(2.1)</b>
27								
28								
29	Prior Year Correction	136,935	874,657	755,001	510,000	-	(510,000)	-
30	Lottery	4,493,156	4,858,309	4,750,000	4,745,204	4,745,204	-	-
31	Mandated Cost	157,090	-	200,000	1,239,184	-	(1,239,184)	(100.0)
32	Part-Time Equalization	1,686,620	1,686,620	1,686,620	1,368,212	745,860	(622,352)	(45.5)
33	Part-Time Faculty Instructional	-	157,979	166,973	140,745	76,725	(64,020)	(45.5)
34	Part-Time Faculty Office Hours	-	131,618	48,120	40,770	21,370	(19,400)	(47.6)
35	Apprenticeship	472,202	504,610	401,372	403,917	220,393	(183,524)	(45.4)
36	One-Time Equalization	762,100	-	-	-	-	-	-
37	Sales Tax	14,283,501	15,333,162	15,000,000	14,515,000	14,000,000	(515,000)	(3.5)
38	Interest Income (net)	299,153	128,576	320,000	-	-	-	-
39	Non-Resident Tuition	5,010,495	5,918,053	5,950,000	6,679,213	6,500,000	(179,213)	(2.7)
40	Enrollment Fee	-	92,920	90,500	87,300	87,300	-	-
41	Other Revenue	811,137	365,551	500,000	500,000	500,000	-	-
42	Transfers	199,600	2,122	1,400,000	354,000	1,500,000	1,146,000	323.7
43	Transfers In - BD Reserve	-	-	2,000,000	-	4,000,000	4,000,000	-
44	Total District Other Revenues	28,311,989	30,054,177	33,268,586	30,583,545	32,396,852	1,813,307	5.9
45								
46								
47	<b>Total Unrestricted Revenues</b>	<b>182,191,710</b>	<b>192,362,908</b>	<b>194,822,316</b>	<b>195,031,307</b>	<b>193,339,415</b>	<b>(1,691,892)</b>	<b>(0.9)</b>
48	<b>Beginning Balance</b>	<b>1,844,444</b>	<b>2,108,611</b>	<b>2,679,256</b>	<b>2,198,021</b>	<b>-</b>	<b>(2,198,021)</b>	<b>(100.0)</b>
49	<b>Prior Year encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
50	<b>Transfers from Board Designated Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
51								
52	<b>Total Resources</b>	<b>\$ 184,036,154</b>	<b>\$ 194,471,519</b>	<b>\$ 197,501,572</b>	<b>\$ 197,229,328</b>	<b>\$ 193,339,415</b>	<b>\$ (3,889,913)</b>	<b>(2.0)</b>
53								
54								
55								

(1) For 2006-2007 Partnership for Excellence Funds are included in the State General Apportionment.

(2) Based on State Compliance Standards Basic Skills was fully Unrestricted up through 2005-2006 and thereafter is treated as restricted funding from 2006-2007 forward.

## Annual Budget Summary 2009-2010

### Other Restricted Funds

	Fund Code	Carry-forward Budget to FY 2009-10	*FY 2009-2010 Renewal Award	FY 2009-2010 Total Appropriation
<b>Restricted General Fund:</b>				
<b>Federal Sources:</b>				
AACC-Transportation Security Training	129104	\$ 210,139	\$ -	\$ 210,139
WIA-25% SCCCDC Vet Employment	121197	41,066		41,066
WIA-15% SCCCDC Vet Employment	121169	40,685		40,685
NSF-Biolink Resource Center Yr4	121188	331,172		331,172
NSF-Collabrated Peer Review	121036	19,614		19,614
NSF-Stem Program 5 years	121038	65,529		65,529
NSF-IWITTS Contract	121039		9,987	9,987
NDF-MPICT Yr 1	121041	499,961		499,961
SBA-HSUSPF-Small Business Ctr	121225	167,007		167,007
4 WIA-CDE Adult Basic Ed/ESL*	121255		901,637	901,637
4 WIA-SCO TANF-Fed Share*	122523		133,118	133,118
USDE- Federal Work Study	121364/121365	43,520	735,782	779,302
Title IVE/SFDHS Edgewood Training	122605		915,279	915,276
VTEA Title IC -Basic	121521		1,843,284	1,843,284
Fipse-SFSU Health Leadership	121823-121824	56,637		56,637
API STEM Achievement Yr1	122011	386,340		386,340
CPEC-Teachers Advancement-SAMS	122127	72,584		72,584
fb CMS-MAA Student Health Center	125515	294,734		294,734
fb CMS-MAA Participating Dept	125513	225,865		225,865
<b>Total Federal Sources</b>		<b>\$ 2,454,853</b>	<b>\$ 4,539,087</b>	<b>\$ 6,993,937</b>
<b>State Sources:</b>				
AB 1725 Staff Development	123008-123011	\$ 42,294	\$ -	\$ 42,294
3 AB 1725 Staff Diversity*	123032-123033	62,775	14,880	77,655
4 Board of Financial Assistance Prog*	123155-123156	71,603	900,900	972,503
3 Calworks Program*	123120-123121	79,218	324,105	403,323
3 DSPS Excess Cost*	123214-123215	79,050	1,439,175	1,518,225
EWD-Regional Health Worker Center.	123338	11,371		11,371
EWD-IDRC-SMCCDC Biolink	123374	10,179		10,179
3 EWD-Ca Applied Biotech Center	123413	32,138		32,138
3 EWD-Strategic Hubs	124001	147,890		147,890
EWD-Tech Prep Pipeline	124519	142,972		142,972
EWD-Entrepreneurial Careers	124520	33,507		33,507
CTE-Nursing & Health Sciences	123598	11,339		11,339
3 CTE-Community Collaborative	123599	232,804		232,804
3 CTE-Pathways Initiative	124002	355,186		355,186
3 CTE-AN to BSN	124003	121,292		121,292
3 CTE-RN Remediation	124004	83,890		83,890
3 CTE-Community Collaborative Supplemental	124005	91,254		91,254
3 EOPS Program*	123615	(103,172)	810,960	707,788
3 EOPS/CARE Program*	123650	(2,201)	44,640	42,439

	Fund Code	Carry-forward Budget to FY 2009-10	*FY 2009-2010 Renewal Award	FY 2009-2010 Total Appropriation
Transfer Center Rollover	123632	14,633	2,720	17,353
FY07 Gen Purpose Block Grnt	123742	128,714		128,714
Gen Purpose Reappropriation-One Time	123743	579,545		579,545
3 FY09 Inst Equipment & Mat 75/25	123746	41,683		41,683
FY07 SB1133 Settle-up Yr1	123747	302,689		302,689
3 Matriculation-Credit Program*	123723-123724	45,227	785,850	831,077
3 Matriculation- Non Credit Program*	123732-123733	(423,360)	1,339,200	915,840
Tel & Tech Infrastructure Program*	123891-123892	42,834	28,800	71,634
3 FY09/FY10 Basic Skills - ongoing	124993-124994	(298,116)	943,020	644,904
Prop20 Lottery Supplies Allocation	124550	153,579		153,579
<b>Total State Sources</b>		<b>\$ 2,090,817</b>	<b>\$ 6,634,250</b>	<b>\$ 8,725,067</b>
<b>City College San Francisco Foundation Pass thru:</b>				
Rosenberg Library	125053	\$ 53,240	\$ -	\$ 53,240
Wells Fargo Foundation	125055	212,891		212,891
<b>Total City College SF Foundation</b>		<b>\$ 266,131</b>	<b>\$ -</b>	<b>\$ 266,131</b>
<b>Foundations</b>				
Archtone Foundation-Elderly Prog	125078	\$ 27,970	\$ -	\$ 27,970
D. Gold Foundation-Expect Respect	125066	12,462		12,462
Gates-GtCNN 09-2011	125065	111,340		111,340
Gates-FCCC-ECHS	125095	17,503	29,000	46,503
Genentech Foundation	125009	2,270		2,270
Genentech Biolink Registry	125014	11,301		11,301
Irvine/CCRC Concurrent	125081	190,738		190,738
Leong May Way Scholar	125046	26,989		26,989
Moore Foundation/CPMC Nursing	125039	108,331		108,331
Osher-Computer Lab	125021	50,000		50,000
Pottruck Family - Guardian Program	125071	20,064		20,064
Registry Foundation-Second Chance	125064	5,790		5,790
Robert Woods-TLH Jobs to Career Yr2	125074	35,703		35,703
Rosenberg Gift- Supplies	125048	6,405		6,405
SBC- Training	125024	1,512		1,512
Walter Johnson-Guardian Scholars	125098	131,457		131,457
Wellpoint/FCCC Nursing	125068	84,590		84,590
<b>Total Foundations</b>		<b>\$ 844,425</b>	<b>\$ 29,000</b>	<b>\$ 873,425</b>
<b>Community Based Organization:</b>				
OFF-Campus FWS	1213xx	\$ 2,879	\$ -	\$ 2,879
<b>Total Community Based Organization</b>		<b>\$ 2,879</b>	<b>\$ -</b>	<b>\$ 2,879</b>
<b>SF City Subcontracts</b>				
Mayors' Office Channel 27-Operational	125250	\$ -	\$ 90,000	\$ 90,000
SFDPH- Calworks	125259		300,000	300,000
MOEWD-City Build 08-09	125292	275,177		275,177
SFDPH/Arriba Juntos-VIP	125293		355,000	355,000
<b>Total SF City Sub-contracts</b>		<b>\$ 275,177</b>	<b>\$ 745,000</b>	<b>\$ 1,020,177</b>

	Fund Code	Carry-forward Budget to FY 2009-10	*FY 2009-2010 Renewal Award	FY 2009-2010 Total Appropriation
<b>Contract Education Programs</b>				
CT Ed-Federal Bureau of Prison	127050	\$ 118,435	\$ -	\$ 118,435
CT Ed-SF Airport Commission #45	127307	44,008		44,008
CT Ed-SF Airport Commission #48	127310	103,474		103,474
CT Ed-SF Airport Commission #53	127315	55,000		55,000
CT Ed-Office of Language Svcs	127441-127442	59,321		59,321
CT Ed-SFDHR	127440	31,369		31,369
CT Ed-SF Port Commission	127443	69,300		69,300
CT Ed U S Educational Foundation	127844	944,416		944,416
CT Ed Ca Pacific Med #7	127851	118,177		118,177
CT Ed SEIU-UHW Ed Fund #9	128075	377,842		377,842
CT Ed Year Up #1	128074	36,500		36,500
<b>Total Contract Education Programs</b>		<b>\$ 1,957,842</b>	<b>\$ -</b>	<b>\$ 1,957,842</b>
<b>Fees and Services:</b>				
fb Chinatown Rental Properties	125112	\$ 148,675	\$ -	\$ 148,675
Continuing Education Programs	125501		540,000	540,000
ESL International Institute	125502		859,744	859,744
Parking Fees	125503		446,230	446,230
Student Health Services	125504		1,564,609	1,564,609
ESL Processing Fees	125505		43,200	43,200
Web & Telephone Fees	125508		187,796	187,796
College for Teens	125514		212,157	212,157
fb Program Income - SBDC	125510	98,619		98,619
fb Program Income- REEC	125511	12,961		12,961
fb Program Income-CACT	125519	42,349		42,349
fb Program Income-ATTE	125517	8,967		8,967
fb Program Income-GIS Center	125518	18,968		18,968
fb Dacum -Workshop Fees	129102	3,692		3,692
fb Career Development Fees	125506	38,434		38,434
fb Contract Ed Dept Incentives	125601	41,364		41,364
fb Continuing Ed Dept Incentives	125602	21,207		21,207
Grant Fiscal Cost Recovery	125603		417,774	417,774
Research & Planning Cost Recovery	125607		150,000	150,000
4 Contract Ed Cost Recovery	129991		398,192	398,192
FWS-Institutional Match	121364		245,261	245,261
<b>Total Fees and Services</b>		<b>\$ 435,236</b>	<b>\$ 5,064,963</b>	<b>\$ 5,500,199</b>
<b>Total General Fund - Restricted</b>		<b>\$ 8,327,360</b>	<b>\$ 17,012,300</b>	<b>\$ 25,339,657</b>

	Fund Code	Carry-forward Budget to FY 2009-10	*FY 2009-2010 Renewal Award	FY 2009-2010 Total Appropriation
<b>Special Revenue Fund:</b>				
<b>Child Development Fund:</b>				
<b>Federal Sources:</b>				
Child Care Food Program	211043/211044	\$ 94,801	\$ -	\$ 94,801
CDE-Early Childhood Mentoring	211209	1,701,983		1,701,983
Medical Adm Allowance Participation	214003	40,795		40,795
<b>State Sources:</b>				
3 Child Care Tax Bailout*	212015	(23,079)	73,005	49,926
Child Care Center Based	212072		612,826	612,826
State Preschool - Half Day	212126		227,385	227,385
State Preschool - Full Day	212127		792,269	792,269
<b>Local Sources:</b>				
Haas Fund for Inst materials	213012	37,382		37,382
LIIF-QIG Headstart-Lern52	213045	809		809
UC - Aurora Project	215057	6,700		6,700
SF Cares- Wu Yee Services	213024	31,808		31,808
SFSU- Headstart Lern52	213056	1,500		1,500
SFUSD-Teacher Academy	213058	34,000		34,000
SFCCF-Orfalea Institutes	213019	55,524	350,000	405,524
SFCCF-Marion Davies-Autism	213801	34,417		34,417
Child Dev Fiscal Cost Recovery	213005		150,000	150,000
fb Child Care & Services	214001	37,560	12,281	49,841
fb ECM-Sale of Books	214002	6,641	357	6,998
<b>Total Child Development Fund</b>		<b>\$ 2,060,841</b>	<b>\$ 2,218,123</b>	<b>\$ 4,278,964</b>
<b>Cafeteria Fund</b>	220000	<b>\$ -</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>
<b>Total Special Revenue Funds</b>		<b>\$ 2,060,841</b>	<b>\$ 3,518,123</b>	<b>\$ 5,578,964</b>
<b>Total Restricted General Funds and Special Revenue Funds</b>		<b>\$ 10,388,201</b>	<b>\$ 20,530,423</b>	<b>\$ 30,918,621</b>
		<b>Note#1</b>	<b>Note #2</b>	

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 2009-10

#2 General Fund - Restricted and Child Development Fund appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2009-2010. This is informed to the Board of Trustees in the For Info Only pages of the monthly agenda.

#3 Categorical Programs allocation 08-09 per Governor's May anticipated cutt @ 14.7%  
Categorical Programs allocation 09-10 per Governor's May anticipated cut @ 53.5%

#4 Budget is 90% of FY08-09 allocation.

fb Budget is based on available Fund Balance as of May 31, 2009

# Expenditure Budget

## **Expenditure Assumptions: Tentative Budget 2009-2010**

- Funding for ongoing operations will be reduced significantly to address the expected loss of revenue;
- Total class sections for the Fall and Spring semesters combined will be reduced by 800;
- The 2010 summer session will be reduced by 85%;
- Salaries will be frozen for all district employees;
- Significant increased costs for fringe benefits such as health insurance and the SF Employee Retirement System will be incurred;
- \$500,000 in combined increased costs for higher utilities costs and software increases will be incurred;
- Funding will only be available to hire 19 full time faculty, significantly less than the number of replacement positions requested. An additional 16 full time faculty hires will be deferred until 2010.

**Approved Planning and Budget Counsel**  
**Revenue and Expenditure Changes**  
**Response to Governor's Budget Cuts**

A	B	C	D	E	F	G
2						
3		<i>All Estimates Subject to Additional Analysis</i>				
4			Value in			
5		<u>No Reduction of Current Workforce</u>	Millions	Original	Remaining	% Change
6						
7	1	Transfer In - Board Designated Reserve (remaining reserve would be \$2.6M)	4.00	6.60	2.60	-61%
8	2	Transfers - In from Various Sources including Contract Education and State Mandated Cost Reimbursement	1.00			
9						
10	3	Accumulated Balances Related to Unpaid Student Fees	0.60	0.60	0.00	-100%
11	4	Long term Lease of District Owned Sites	0.70	NA		
12	5	Substitute District Employees for Outside Consultants in Grant Funded Work	0.30	NA		
13	6	Reduced Police Academy Payments due to decreased demand from SFPD	0.25	0.40	0.15	-63%
14	* 7	Reduce hours of Operation (Weekends & Fri. afternoons)	0.30	0.30	0.00	-100%
15	8	Postpone Production & Mailing of Class Schedules (possible post card instead)	0.20	0.50	0.30	-40%
16	* 9	Postpone Full-time Faculty Hires (to be decided on a case-by-case basis)	0.80	1.00	0.20	-80%
17	10	Keep Vacant Administrative Positions Vacant (additional savings from reorg'z'n of administrators with reduction in ranks will occur in 2009-10)	0.20	0.20	0.00	-100%
18						
19	11	Eliminate Most Travel, including backfill for the employee who is out	0.20	0.20	0.00	-100%
20	12	Eliminate Consultant Contracts with a switch to zero-based budget	0.20	0.20	0.00	-100%
21	* 13	Freeze Salaries for All District Employees for 2009-10	1.75	1.75	0.00	-100%
22	14	Continue Hiring Freeze for Classified Employees	1.00	1.00	0.00	-100%
23	15	Eliminate Classified Overtime	0.85	1.25	0.40	-68%
24	* 16	Eliminate Most Faculty Long Term Substitute Positions	0.20	0.30	0.10	-67%
25	17	Reduce Overload/Reassigned Time for Faculty (In Instruction)	0.40	0.40	0.00	-100%
26		<b>Sub Total</b>	<b>12.95</b>	<b>14.70</b>	<b>3.75</b>	<b>-88%</b>
27						
31						
32		<u>Significant Reduction of Current Workforce</u>	Millions	Original	Remainder	% Change
33						
34	* 18	Reduce Subsidy to Ocean Cafeteria (0.3) & Childcare Centers (0.30)	0.60	1.25	0.65	-48%
35	* 19	Reduce As-Needed Classified Positions	0.15	0.25	0.10	-60%
36	20	Reduce Student Lab Aide Positions	0.20	1.70	1.50	-12%
37	21	Reduce Summer 09 & Summer 10 Support Services	0.40	0.50	0.10	-80%
38	22	Postpone Summer 09 & Summer 10 Classes	1.90	3.30	1.40	-58%
39	* 23	Reduce Student Support Services Fall 09/Spring 10	3.00	17.00	14.00	-18%
40	24	Postpone Fall/Spring Classes (from 9800 to 9000) with some possible switchover to fee-based Continuing Education	4.60	56.40	51.80	-8%
41						
42		<b>Sub Total</b>	<b>10.85</b>	<b>80.40</b>	<b>69.55</b>	<b>-13%</b>
43						
44		<b>Total Possible Response</b>	<b>23.80</b>	<b>95.10</b>	<b>73.30</b>	<b>-25%</b>
45						

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**Recommendations for Unrestricted General Fund**  
**Budget, 2009-2010**

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The following table shows the proposed schedule of expenditures and anticipated savings which is compared with the four prior fiscal years.

	Budget FY 2005-06	Budget FY 2006-07	Budget FY 2007-08	Budget FY 2008-09	Budget FY 2009-10
Projected Expenditures	\$169,582,995	\$179,644,443	\$195,496,467	\$201,460,446	\$187,800,104
Prior Year Encumbrances	-	-	-	-	-
Anticipated Salary Savings	(554,338)	-	-	-	-
Expenses Eligible for Restricted Funds	-	(747,680)	(2,000,000)	(2,700,000)	-
<b>Total Recommended Expenditures</b>	<b>\$169,028,657</b>	<b>\$178,896,763</b>	<b>\$193,496,467</b>	<b>\$198,760,446</b>	<b>\$187,800,104</b>

Supplemental Information:

Year-on-Year Increase:

Dollars	\$7,958,287	\$9,868,106	\$14,599,704	\$5,263,979	(\$10,960,342)
Percent Change from Prior Year	4.94%	5.84%	8.16%	2.72%	-5.51%

**Exhibit A: Schedule of Expenditures  
by Major Object for Annual Budget**

**Schedule of Expenditures by Major Object for Annual Budget**  
**Unrestricted General Fund, 2009-2010**

	Annual Budget	Annual Budget	Annual Budget	Final Budget	Rollover Bdgt before		Rollover Budget vs.	Increase
	2005-2006	2006-2007	2007-2008	2008-2009	Governor's Cuts	Estimated Budget	Budget with cuts	(Decrease)
					2009-2010	2009-2010	Variance	Percent
<b>Budget</b>								
1000 Academic	\$ 87,508,192	\$ 93,584,117	\$ 100,178,370	\$ 103,745,595	\$ 101,814,981	\$ 91,740,111	\$ (10,074,870)	-9.90%
2000 Classified	33,931,376	36,490,979	40,735,669	41,342,304	41,442,574	37,142,411	(4,300,163)	-10.38%
3000 Fringe	34,383,703	35,844,347	38,664,521	38,515,250	40,654,781	42,438,525	1,783,744	4.39%
4000 Supplies	1,644,286	1,700,000	2,217,337	2,385,673	2,351,273	2,422,243	70,970	3.02%
5000 Operating Expense	11,072,402	11,500,000	13,050,570	14,093,808	14,083,318	13,298,218	(785,100)	-5.57%
6000 Capital	192,500	50,000	50,000	150,000	130,780	130,780	-	0.00%
7000 Other Outgo	296,198	475,000	600,000	1,227,816	1,227,816	627,816	(600,000)	-48.87%
<b>Total Expenditures</b>	<b>\$ 169,028,657</b>	<b>\$ 179,644,443</b>	<b>\$ 195,496,467</b>	<b>\$ 201,460,446</b>	<b>\$ 201,705,523</b>	<b>\$ 187,800,104</b>	<b>\$ (13,905,419)</b>	<b>-6.89%</b>
Prior Year Encumbrances	-	-	-	-	-	-	-	0.00%
Anticipated Salary Savings	-	-	-	-	-	-	-	0.00%
Expenses Eligible for Restricted Funds	-	(747,680)	(2,000,000)	(2,700,000)	-	-	-	0.00%
<b>Recommended Annual Budget</b>	<b>\$ 169,028,657</b>	<b>\$ 178,896,763</b>	<b>\$ 193,496,467</b>	<b>\$ 198,760,446</b>	<b>\$ 201,705,523</b>	<b>\$ 187,800,104</b>	<b>\$ (13,905,419)</b>	<b>-6.89%</b>

	Actual	Actual	Actual	Forecasted	Estimated
	Expenditures	Expenditures	Expenditures	Actual	Budget
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010

**Expenditures**

1000 Academic	\$ 89,056,420	\$ 93,670,384	\$ 99,692,424	\$ 100,194,131	\$ 91,740,111
2000 Classified	34,203,598	35,816,157	40,086,234	41,934,384	37,142,411
3000 Fringe	33,116,198	33,542,979	36,321,381	38,411,749	42,438,525
4000 Supplies	1,511,580	2,120,269	2,081,635	2,385,673	2,422,243
5000 Operating Expense	11,315,742	12,795,005	13,324,959	13,454,694	13,298,218
6000 Capital	63,887	65,034	113,735	150,000	130,780
7000 Other Outgo	690,316	1,285,880	1,216,208	1,431,763	627,816
7000 Other Outgo - Categoricals				798,052	
<b>Total Expenditures</b>	<b>\$ 169,957,741</b>	<b>\$ 179,295,708</b>	<b>\$ 192,836,575</b>	<b>\$ 198,760,446</b>	<b>\$ 187,800,104</b>

	A	B	FX
1	SFCCD		
2	FY09-10 Preliminary rebudget		
3	11-General Fund Unrestricted		
4			
5	Account	Description	Revised Budget
6			
7	1120	Faculty-Sch1	49,656,214
8	1129	Faculty-Long Term Substitutes	715,429
9	1210	Administrators	7,298,305
10	1220	Nonteaching-Sch1	2,051,305
11	1230	Librarians-Sch1	1,755,419
12	1240	Counselors-Sch1	4,527,835
13	1280	Supervisors	1,837,415
14	1321	Faculty-Release Hourly	-
15	1322	Faculty-Regular Hours	915,377
16	1323	Faculty-Reg Hrs PBL	15,361,084
17	1324	Faculty-Summer/Int Hourly	2,216,457
18	1325	Faculty-Subs	1,265,763
19	1412	Supervisors-Hourly	44,953
20	1422	Nonteaching-Hourly	2,584,804
21	1423	Part-time Office Hours	583,389
22	1424	Nonteaching-Sum/Int	15,432
23	1432	Librarians-Hourly	56,574
24	1434	Librarians-Sum/Int	-
25	1442	Counselors-Hourly	217,614
26	1444	Counselors-Sum/Int	160,159
27	1452	Student Health Persn-Hourly	-
28	1484	Supervisors-Stipends	476,582
29	1990	Grievance-Acad Settle	-
30	1992	AFT-contract retros	-
31		Total Certificated Salaries	<u>91,740,111</u>
32			
33	2000	Budget-Classified Salaries	-
34	2110	Classified-Reg	31,909,275
35	2115	Governing Board	36,000
36	2210	Instructional Aides-Reg	2,236,751
37	2330	Classified-NI Temp	1,115,985
38	2334	Classified-Sum/Int	254,619
39	2370	Classified-NI Coll Aide	1,567,020
40	2374	Classified-Summer Lab Aide	-
41	2375	Classified-NI Coll Aide WK Stdy	-
42	2380	Classified-Overtime	(359,680)
43	2410	Instructional Aides-Non Reg Te	<u>382,441</u>
44		Total Classified Salaries	<u>37,142,411</u>

45	A	B	FX
46	Account	Description	Revised Budget
47			
48	3101	STRS	7,164,556
49	3201	PERS	542,078
50	3301	OASDI	2,760,180
51	3321	Medicare	1,902,791
52	3401	Health Service	13,456,896
53	3414	Lila ER Contribution	-
54	3416	Dental	2,868,410
55	3431	Life Insurance	221,388
56	3446	Prescription Drug	138,058
57	3461	IFR-Post Retirement	5,652,631
58	3501	SUI	133,967
59	3601	Worker's Compensation	1,368,453
60	3701	SFERS	6,229,117
61	3901	Other Benefits	-
62	3991	Other Benefits-Transportation	-
63	3992	Other Benefits-Health Benefits	-
64	3993	Other-Fingerprinting	-
65		Total Fringe Benefits	<u>42,438,525</u>
66			
67	4000	Budget-Supplies/Materials	2,512,816
68	4102	Textbooks	-
69	4103	Other Books	3,000
70	4202	Bookstore-COGS	-
71	4203	Bookstore-COGS-Freight	-
72	4211	Cafeteria-COGS (Food)	-
73	4212	Cafeteria-COGS (Beverage)	-
74	4301	Printing Supplies	(99,992)
75	4302	Computer Supplies	-
76	4303	Other Supplies	6,419
77	4304	Durable Supplies	-
78	4305	Instructional Supplies	-
79	4306	Food Supplies	-
80	4311	BKST Office Suppl (BSTORE ONLY)	-
81	4312	BKST Selling Suppl (BSTORE ONLY)	-
82	4313	BKST Bags & Packing (BSTORE ONLY)	-
83	4402	Uniforms	-
84	4403	Tableware/Linen	-
85	4405	Paper/Plastic Supplies	-
86	4406	Cleaning Supplies	-
87	4410	Miscellaneous	-
88		Total Budget-Supplies/Materials	<u>2,422,243</u>
89			

90	A	B	FX
91	Account	Description	Revised Budget
92			
93	5000	Budget-Other Operating Expense	3,174,553
94	5101	Instructional Service Agreements	125,006
95	5010	Depreciation-Buildings	-
96	5020	Depreciation-Leasehold Improvements	-
97	5040	Depreciation-Furniture/Fixtures	-
98	5060	Depreciation-Computer Equipment	-
99	5070	Depreciation-Misc. Equipment	-
100	5080	Capital Lease Amortization	-
101	5101	Instructional Service Agreement	-
102	5110	Guest Lecturer	-
103	5120	Computer Consulting	-
104	5130	Dues and Memberships	104,716
105	5131	Participants Cost	-
106	5190	Other Consulting	818,680
107	5191	Misc Personal Services	398,684
108	5192	Stipends	-
109	5193	Honorarium	-
110	5202	Conference and Food Services	-
111	5210	Travel - Non-Local	(18,724)
112	5212	Travel - Local	11
113	5254	Election	-
114	5350	Postage	274,598
115	5410	Insurance	1,192,293
116	5450	Self-Insurance Claims	-
117	5510	Water/Sewage	305,000
118	5520	Gas/Electricity	1,874,978
119	5530	Telephone	-
120	5540	Other utilities	384,045
121	5560	Housekeeping	400,000
122	5610	Other Property Leases	733,129
123	5620	Property Leases - SFUSD	600,000
124	5631	Vehicle Leases	-
125	5632	Copier Leases	77,100
126	5633	Other Leases	30,000
127	5640	Maint & Repair - Non-Equipment	956,100
128	5650	Maint & Repair - Equipment	423,550
129	5655	Maint & Repair - Vehicles	40,000
130	5656	Software License Fees	820,916
131	5657	Maint - Hazardous Materials	63,296
132	5658	Maint - Other	-
133	5720	Litigation	175,000
134	5721	Judgments/Claims/Settlements	-

135	A	B	FX
136	Account	Description	Revised Budget
137			
138	5724	Investigations	-
139	5801	Broadcasting	-
140	5802	Print Advertising	100
141	5803	Other Advertising	-
142	5804	Community Outreach	-
143	5805	Student Outreach	-
144	5808	SERVICES EXPENSE RECOVERY	-
145	5901	Interest expense	200,000
146	5901T	Interest expense-TRAN	-
147	5902	Testing Services	-
148	5903	City Services	-
149	5904	Meals for Governing Board	-
150	5905	Bad Checks	-
151	5906	Credit Card Fees	170,000
152	5907	Over/Short	-
153	5908	Bank Service Fees	39,700
154	5909	Receivable Write-Off	(199,997)
155	5910	Other Expenses	-
156	5911	Tuition Reimbursement	20,000
157	5912	Fees for Services	100,000
158	5913	Banquet and Other Food Expense	15,561
159		Total Budget-Other Operating Expenses	<u>13,298,218</u>
160			
161	6000	Budget-Capital Outlay	118,595
162	6101	Sites (Planning)	-
163	6102	Site Improvements	-
164	6201	Planning Costs	-
165	6202	Construction in Progress	-
166	6203	Project Management	-
167	6204	Hazardous Materials	-
168	6204M	Management Hazard Materials	-
169	6204P	Planning Harzard Materials	-
170	6301	Audio	-
171	6302	Books	-
172	6304	Databases	-
173	6305	Microforms	-
174	6306	Periodicals	-
175	6307	Software	-
176	6308	Video	-

177	A	B	FX
178	Account	Description	Revised Budget
179			
180	6411	Add-Furniture/Fixtures	-
181	6413	Add-Computer Equipment	-
182	6414	Add-Miscellaneous Equipment	-
183	6431	Repl-Furniture/Fixtures	12,185
184	6432	Repl-Vehicles	-
185	6433	Repl-Computer Equipment	-
186	6434	Repl-Miscellaneous Equipment	-
187	6441	Add-Non Cap Custodial Furn/Fix	-
188	6442	Add-Non Cap Custodial Vehicles	-
189	6443	Add-Non Cap Computer Eqp	-
190	6444	Add-Non Cap Custodial Misc Equip	-
191	6451	Add-Expendable Furniture/Fixt	-
192	6452	Add-Expendable Vehicles	-
193	6453	Add-Expendable Computer Equip	-
194	6454	Add-Expendable Misc Equipment	-
195		Total Budget-Capital Outlay	<u>130,780</u>
196			
197	7000	Budget-Other Outgo	1
198	7102	Debt Interest/Service Charges	-
199	7201	Bond Issuance Costs/Serv Charges	-
200	7202	Bond Debt Service Costs	-
201	7310	Transfer out - General Unrestricted	-
202	7320	Transfer out - General Restricted	-
203	7330	Transfer out - Cafeteria	225,018
204	7340	Transfer out - Child Development	175,018
205	7356	Transfer out to DSF	-
206	7380	Transfer out - Financial Aid	-
207	7381	Transfer out - Associated Students	-
208	7382	Transfer out - Trust Fund	-
209	7383	Transfer out - Scholarship Trust	-
210	7501	Payments to Students	-
211	7511	Perk-Other Coll. Exp	-
212	7520	Perk-COLP-TS-FOE	-
213	7523	Perk-COLP-TS Current	-
214	7541	Perk-COLP-Child/Fam	-
215	7542	Perk-COLP-Nurse/Med	-
216	7544	Perk-COLP-Death	-
217	7561	Perk-Assign to Fed	-
218	7564	Perk-FISAP-ACA	-
219	7600	Other Payments to/for Students	-
220	7702	Subrecipient Cost	-
221	7850	F & A Cost	-
222	7901	Unallocated Cost	227,815
223		Total Budget-Other Outgoing	<u>627,816</u>
224			
225	Total		<u>187,800,104</u>

# **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 25, 2009 **B2b**

**TO:** Board of Trustees

**FROM:** Dr. Don Q. Griffin, Chancellor

**SUBJECT: GENERAL FUND**  
**Adoption of Tentative Annual 2009-2010 Budget**  
**(Preliminary Budget)**  
**(Resolution No. 090625-B2b)**

**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 2009-2010 is a roll-over of current expenses, minus anticipated savings, as reviewed by the planning and budget council. This budget is detailed in the "Tentative Annual Budget 2009-2010 Preliminary Recommendation", to be presented to the Board of Trustees at the June 25, 2009, meeting.

**Tentative Annual Budget for 2009-2010: Preliminary Recommendations**

The 2009-2010 Tentative Annual Budget for the General Fund Unrestricted is based on the Governor's May 2009 Proposed Budget with projected revenue and resources totaling \$194,039,418 of which \$194,039,418 represents the sum of state and local allocations and fees and \$0 represents the prior year's estimated unreserved undesignated fund balance. The Governor's May revision to his January budget proposes cutting state categorical program budgets for 2009-2010 by 53.5% and all other Restricted Funds (grants) budgets and fee based programs have been funded based on estimated revenue.

The General Fund Unrestricted Expenditure Budget for FY 2009-2010 is currently projected at \$187,800,104 and expenditures eligible to be charged to restricted funds are estimated to be \$0 resulting in total estimated Unrestricted Expenditures in the amount of \$187,800,104. This budget continues operational expenditures from the prior fiscal year. This budget includes a transfer in the amount of up to \$4,000,000 from the Board Designated Reserve, which would leave \$2.65 million in the reserve.

After the State budget is approved, a Final FY 2009-10 District Budget will be developed and will be presented at the September 2009 Board of Trustees meeting.

The recommended 2009-2010 Tentative Annual Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval, is as follows.

**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 2009-2010, 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:

<b>General Fund - Unrestricted</b>	
<b>Estimated Revenue Appropriations</b>	
Estimated Revenues and Transfers-in	\$ 190,039,418
Add: Beginning Balance	-
Add: Transfer from Designated Reserve	4,000,000
<b>Total Estimated Revenue &amp; Resources</b>	<u>194,039,418</u>
<b>Estimated Expenditure Appropriations</b>	
Estimated Expenditures	\$ 187,800,104
Less: Unallocated Abatements	-
<b>Total Estimated Expenditures</b>	<u>187,800,104</u>
<b>Estimated Surplus / (Deficit)</b>	<u>\$ 6,239,314</u>
<b>Restricted General Funds (Categoricals) Deficit</b>	<u>\$ (6,898,825)</u>
Additional Categorical Spending Reductions	
<b>Projected 6/30/2010 Unreserved Undesignated Ending Balance</b>	<b>\$ (659,511)</b>
Projected Board Designated Reserve 6/30/2009	\$ 6,652,879
Projected Board Designated Reserve 6/30/2010	<u>\$ 2,652,879</u>
Designated Departmental Funds 6/30/2009	<u>\$ 900,000</u>
<b>Restricted Funds: (Revenue and Expenditures)</b>	
Federal	\$ 6,993,937
State	8,725,067
Pass Thru the City College of San Francisco	266,131
Foundations	873,425
Community Based Organizations	2,879
City and County of San Francisco	1,020,177
Contract Education Programs	1,957,842
Fees and Internal Services	5,500,199
<b>Total Restricted</b>	<u>\$ 25,339,657</u>
Special Revenue Fund - Child Development	<u>\$ 4,278,964</u>
Special Revenue Fund – Cafeteria	<u>\$ 1,300,000</u>
<b>Total Restricted and Special Revenue Funds</b>	<u>\$ 30,918,621</u>
<b>Capital Projects Funds (Estimated Fund Balance 06/30/2009)</b>	
Local Capital Projects	\$ 2,197,267
2001 Bond	22,720,102
2005 Bond	109,552,991
<b>Total Capital Projects Funds</b>	<u>\$ 134,470,360</u>

- Section 2 Any action taken by the Board of Trustees at its meeting of June 25, 2009 shall be incorporated in the 2009-2010 Tentative Annual Budget and a copy of the 2009-2010 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, 2009-2010.

## **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 2009-2010 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 2009-2010 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.

### **Administrative Provisions 2009-2010**

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:\_\_\_; No:\_\_\_; If yes, which Committee: Planning Budget Council

Date of Review:

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

**RECOMMENDATION:**

**RESOLVED:** That approval is hereby given for the Preliminary Fiscal Year 2009-2010 Tentative Annual Budget, including a transfer of up to \$4M from the Board Designated Reserve, and

**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

**The following Annual Plan is included  
for information only, and is not an action  
item for the Board**

DRAFT

# **Institutional Annual Plan 2009-2010**



Office of the Chancellor  
Office of Research & Planning  
June 2009, DRAFT

## **Institutional Annual Plan City College of San Francisco 2009-2010**

The Annual Plan is based primarily upon the College's New Strategic Plan adopted by the Board of Trustees in February 2003. The Annual Plan serves as an operational version of the College's plans for a one-year period; it consists of a set of institutional objectives that are to be achieved by the College through the efforts of the college units, departments, schools and administrative operations. Thus, the unit plans are linked to the Annual Plan, just as the Annual Plan is linked to the College's overall Strategic Plan. Implementation will follow established college processes and procedures.

The annual institutional objectives are developed in two categories: Basic Operational Objectives that support the College mission and functions, and Developmental Objectives that support new initiatives and innovations. The developmental objectives are mostly drawn from the Strategic Implementation Schedule of the College Strategic Plan. Please consult the Implementation Schedules for specific action plans that are associated with the developmental objectives in this Annual Plan. The full set of Implementation Schedules is available on line at the following URL:

[http://www.ccsf.edu/Offices/Research\\_Planning/strategic\\_implementation.htm](http://www.ccsf.edu/Offices/Research_Planning/strategic_implementation.htm)

The achievement of these developmental objectives is conditional upon appropriate financial resources that may be uncertain.

Progress in achieving these objectives will be evaluated during an end-of-year review. All major cost centers at the College will report their progress. The College recognizes that changes in objectives may be necessary to adapt to new unanticipated situations. Additional modifications to the College's assessment system will be addressed by the Planning and Budgeting Council to make a clearer connection between the assessment of the institutional annual planning objectives and progress toward meeting the College's strategic planning priorities.

## Operational Objectives

### **1. To provide high quality educational programs and courses for associate degrees, transfer to baccalaureate institutions, career education and workforce training, pre-collegiate basic skills, English as a Second Language, adult high school diploma, non-credit, cultural enrichment, and lifelong learning.**

- 1.1. Provide educational programs and services at each of CCSF's campuses, including Ocean, Evans, Chinatown/North Beach, Downtown, John Adams, Southeast, Mission, Alemany, and Castro-Valencia.
- 1.2. Offer educational programs and services through the School(s) of Applied Science and Technology, International Education and ESL, Business, Health and Physical Education, Behavioral and Social Sciences, Science and Mathematics, and Liberal Arts.
- 1.3. Provide educational and training services to employers, and residents in the City of San Francisco through Contract Education/Community Services and CalWorks Education and Training.
- 1.4. Provide coordination and support for educational programs and services through the Office of Academic Affairs, including class scheduling, curriculum development, tenure review, faculty evaluation, and through executive academic leadership.

### **2. To provide high quality student development and educational services.**

- 2.1. Provide widespread recruitment and outreach activities about College programs and services.
- 2.2. Provide admissions and records services for students in credit and non-credit programs.
- 2.3. Provide support for student activities at all College campuses.
- 2.4. Offer orientation, assessment, counseling and placement services to first-time and continuing students.
- 2.5. Provide appropriate financial aid and student support services.
- 2.6. Provide learning assistance through library, tutoring, mentoring and career advisement services.
- 2.7. Enable students to effectively utilize college programs and services through counseling and special support services.
- 2.8. Provide executive leadership for student development services.

### **3. To provide high quality services in the areas of fiscal, administrative and support services.**

- 3.1. Provide oversight and management for College fiscal and administrative operations.

3.2. Provide direction, management, and supervision for the expansion of all College human resources operations.

3.3. Provide supervision of all employee relations activities with all collective bargaining agents in the College.

3.4. Provide direction, management and supervision for information technology services.

3.5. Direct and oversee all campus operations, including facilities planning and maintenance of buildings and grounds and security for students and College employees.

**4. To provide overall executive level leadership for the College.**

4.1. Provide executive leadership to all college operations.

4.2. Direct the planning and assessment processes for all College operations.

4.3. Provide leadership for the College's general counsel and affirmative action functions.

4.4. Provide leadership to the College's public information, governmental relations, and institutional advancement units.

4.5. Provide executive support for the Board of Trustees, committees, and other appointive or elective bodies.

**5. To continue to maintain a high level commitment to college participatory governance for faculty, classified staff, students and administrators.**

5.1. Ensure high standards and excellence for the College by relying upon the collegial shared governance system in all academic and professional matters related to educational programs and services.

5.2. Ensure the effectiveness of administrative operations of the College by relying upon the College Advisory governance system.

5.3. Ensure the effectiveness of fiscal and budgetary operations of the college by relying upon the College Budget and Planning governance system.

# Annual Plan: Developmental Objectives 2009-2010

## Objectives approved by PBC and CAC

### **1. To ensure student access, progress, success and transfer readiness through an effective and expanded approach to improving basic skills, remediation, and transitional studies including instruction, academic and student support services, and other services as necessary.**

- 1.1: Continue to improve basic skills programs and services using the strategies and activities identified in the College basic skills planning initiative.
- 1.2: Review and assess the outcomes of our basic skills program initiatives, especially as relating to student equity.
- 1.3: Conduct other research as needed to implement the Student Equity Resolution.
- 1.4: Continue to improve curriculum linkages, e.g., from noncredit through credit, and from basic skills through transfer courses.
- 1.5: Continue to pursue academic support programs that strengthen the success of educationally disadvantaged and under-served student populations.
- 1.6: Continue to strengthen collaborations with K-12 (and SFUSD specifically) to further improve articulation and improve college readiness and success both of K-12 graduates and non-graduating students.

### **2. To continue to emphasize the strengthening and improvement of academic programs and courses, instruction, alternative systems of delivery, and work toward implementation of the College Self-Study Recommendations and the WASC Accrediting Team's recommendations for the re-accreditation of the College.**

- 2.1: Continue to support college diversity initiatives especially as they relate to curriculum, student equity, faculty and professional development.
- 2.2: Through the Student Learning Outcomes Workgroup, continue designing a pilot process for how student learning outcomes will be identified and assessed per the WASC Accrediting Team's recommendation.
- 2.3: Promote the acquisition of art, expand art exhibitions across the College, and continue to integrate visual resources into the curriculum to improve student success and learning.
- 2.4: Continue to review and refine college performance indicators.
- 2.5: Complete the update of the CCSF Education Master Plan.
- 2.6: Evaluate and refine Program Review, continue its integration into the College's planning, budgeting and evaluation system, and expand it to all organizational units.
- 2.7: Complete the review of the College mission statement.
- 2.8: Continue to expand College efforts to increase student equity, persistence and transfer rates, especially among student populations with historically low rates.

2.9: Develop a new strategic plan for the College.

2.10: Complete the CCSF Sustainability Plan Part 2, relating to education and awareness activities.

**3. To continue to respond effectively to the educational and training needs of students and communities, through implementation of workforce, economic, and community development initiatives.**

3.1 Continue to integrate basic skills, ESL, and other related instructional areas with workforce education programs.

3.2: Continue to create opportunities to collaborate with community-based organizations and businesses to provide students with a first employment/training internship opportunity.

3.3: Develop additional partnerships with City of San Francisco departments and agencies, as well as community organizations, to support workforce training and economic development, especially in green industries.

3.4: Continue to develop bridge courses that introduce students to key occupational programs, such as biotechnology, information technology, geographic information systems, green careers, health careers, and public safety.

3.5: Continue to plan the development of training programs in biotechnology and green careers to address the need for living wage jobs at the Mission Bay and Third Street Corridor for local residents, as well as within other sections of the City.

3.6: Continue to collaborate with San Francisco-based hospitals and health care agencies to ensure clinical placements for nursing as well as other health-related programs at the College.

**4. To expand the College's outreach, recruitment, marketing, and promotional activities related to the College's programs, services, and resources in order to support the enrollment and community development objectives of the College and the needs of our current and prospective constituencies.**

4.1: Continue to work with the Board of Trustees' priorities as established at their 2008 annual retreat with the highest priority given to the implementation in the following areas:

- Complete a comprehensive communications initiative (see Obj. 8.3);
- Continue to diversify the College's faculty and staff (see Obj. 2.1 and 8.1);
- Continue to ensure the long-term fiscal health of the College (see Obj. 6.1);
- Encourage K-12-CCSF collaborations (see Obj. 1.6);
- Review the Board self-evaluation process; and
- Review and update Board policies.

4.2: Continue to develop one integrated marketing plan for the purpose of increasing concurrent, noncredit, out-of-state, international and not-for-credit international student enrollment.

4.3: Continue to develop and implement a collegewide enrollment management plan.

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**5. To increase the quality and accessibility of student development services to positively impact student outcomes related to student learning, retention, course completion, graduation, and job placement.**

5.1: Continue to evaluate the accessibility and quality of student services, increase student involvement rates, and more effectively disseminate campus information to students.

5.2: Continue to expand, improve and promote greater access to financial aid resources for all credit and non-credit students including Pell grants, college work-study and scholarships;

5.3: Increase outreach, support, and access to the community, focusing on under-represented and low-enrolling student groups.

5.4: Improve student retention rates in individual courses and programs by offering comprehensive tutorial programs and services.

**6. To identify and promote strategies which provide for a stable pattern of funding for CCSF's Strategic Priorities.**

6.1: Continue to monitor and advocate for equitable state funding formulas and public policies that affect CCSF funding for credit and noncredit programs and services.

6.2: Continue to pursue savings strategies as well as increases in base funding.

6.3: Develop a multi-year plan that addresses budget stabilization including total cost of operation (e.g. utilities, insurance, rent, etc) and total cost of compensation (salaries and benefits).

6.4: Implement sustainable plans and projects associated with the 2001 and 2005 Bond Referendum and leverage other resources from the state, federal, and private sectors to maximize the benefits for College facilities, student learning and College programs.

6.5: Select a lifecycle cost model for determining the lifecycle cost of any new facilities.

6.6: Implement recommendations from the most recent College Performance Audit as appropriate.

6.7: Continue to pursue grants resources to support college programs targeting underrepresented and under-achieving student populations (e.g. collaborations with the federal Department of Education; Hispanic Serving Institutions; Title III programs; NSF and NIH programs).

6.8: Continue to conserve and maintain works of art in the care of CCSF, including historic College buildings.

6.9: Increase the amount of money raised by Institutional Advancement.

6.10: Develop an implementation schedule for the College Sustainability Plan, Parts 1 and 2, and address the resource requirements needed to implement, as appropriate, the sustainability objectives as they relate to facilities, operations and education..

6.11: Continue to work with the leadership of the College Shared Governance system and the Planning and Budgeting Council to identify ongoing savings that will reduce structural deficit. Continue to work with the leadership of the College Shared Governance system and the College Advisory Council to refine and implement, as necessary, recommendations not under the review of the Planning and Budgeting Council.

6.12: Continue the construction of the Joint Use Building and Chinatown campus, as well as the renovation of John Adams and Alemany campuses.

6.13: Continue and expand water and energy conservation and reduction of solid waste in all operations.

6.14: Continue to coordinate implementation and communication relating to the CCSF sustainability initiative.

6.15: Expand college composting through the Recycling Department.

**7. To significantly upgrade and expand the utilization of technology systems that enhance learning, optimize institutional resources, and contribute to improved levels of communication and organizational effectiveness.**

7.1: Implement the Phase I items of the collegewide Technology Plan 2009-2011 that do not require funding, and explore funding options for the unfunded items.

7.2: Continue to implement bond-funded and grant funded technology projects, including intercampus connectivity, and classroom/laboratory and library technology improvements.

7.3: Continue with the implementation of the web redesign, publicize and fully utilize the new student email system.

7.4: Continue to assess College business practices to improve efficiency and productivity.

7.5 Expand usage of the new learning management system, Insight (Moodle).

**8. To continue to promote a dynamic and supportive organizational climate including improved communication among students, faculty, and staff; development of the talents of faculty and staff; and the promotion of diversity at all levels of the College.**

8.1: Improve efforts to recruit and hire a diverse faculty and staff, and continue to evaluate processes to ensure that the College workforce reflects the diverse communities the College serves all as permitted by applicable law.

8.2: Continue to pursue development strategies that cultivate and support a future corps of faculty for CCSF.

8.3: Employ technology including multimedia to improve and increase communications with employees, students, and the greater community about College programs and activities.

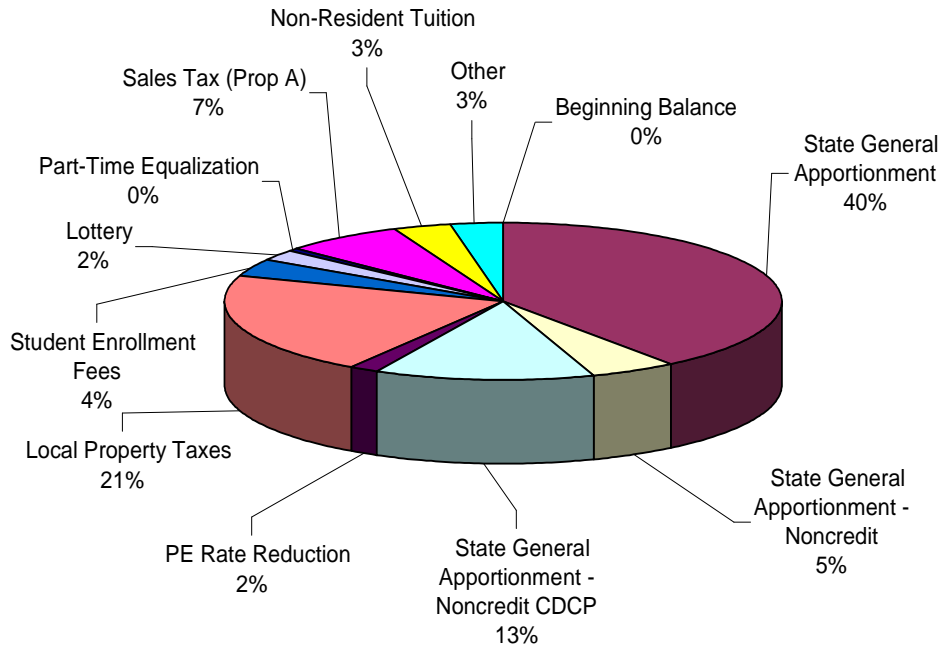
8.4: Continue to improve the effectiveness of the shared governance process to better enable various constituent groups—especially students—to participate in the development and implementation of College initiatives and policies. Continue to implement an evaluation of the CCSF Shared Governance system. Provide shared governance orientation and workshops for faculty, staff, students, and Board members.

8.5: Develop alternative funding sources to generate additional professional development opportunities for faculty and staff.

8.6: Develop a specialized professional development program for new faculty and staff hires.

**Appendix B:**  
**Additional Graphic Illustrations of District Budget**

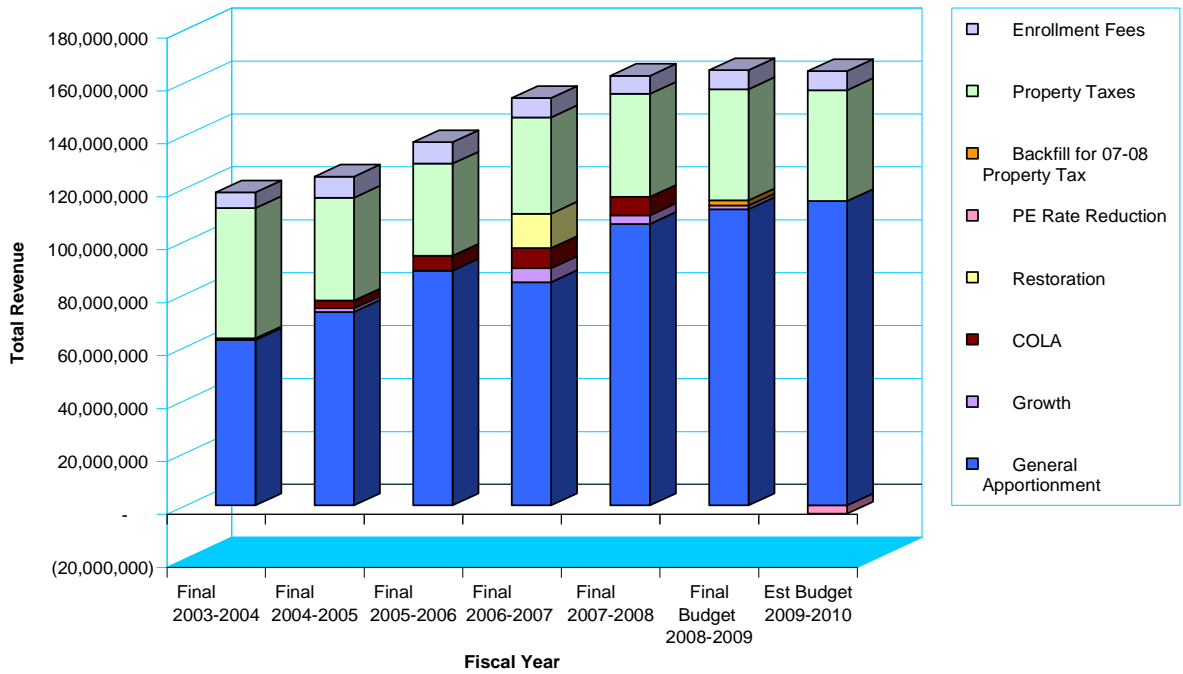
## Unrestricted General Fund Resources FY 2009-2010 Estimated Budget



Property Tax

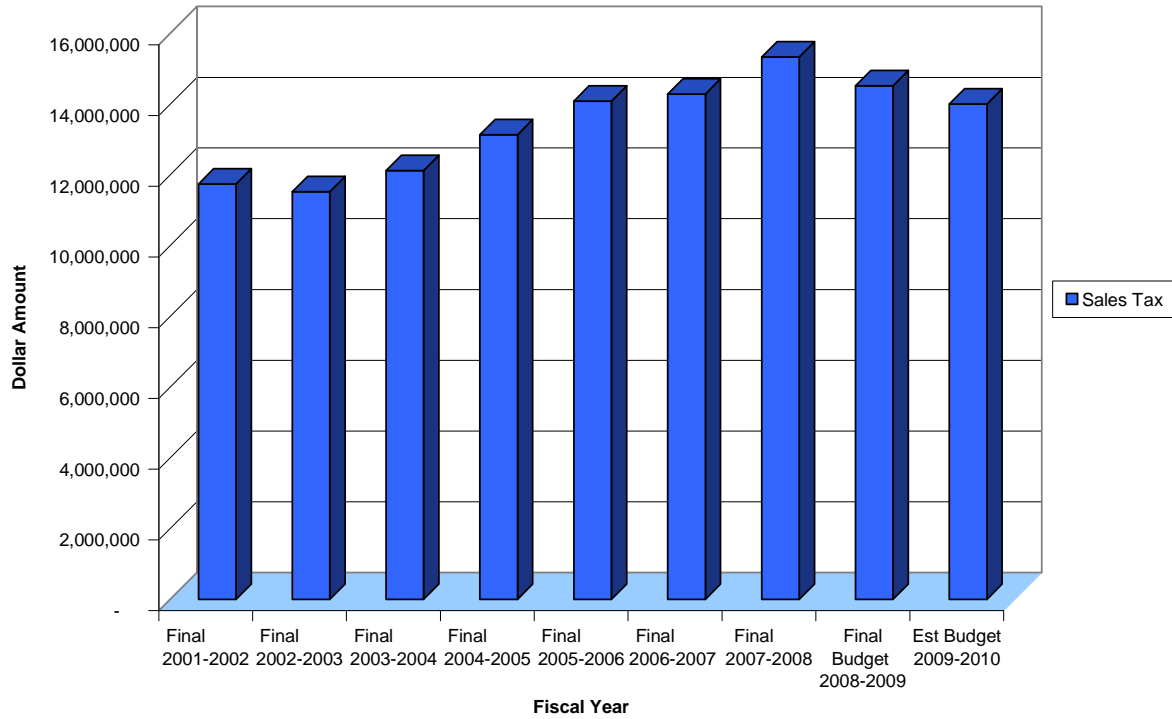
Final 2003-2004	Final 2004-2005	Final 2005-2006	Final 2006-2007	Final 2007-2008	Final Budget 2008-2009	Est Budget 2009-2010
49,217,183	38,810,569	34,855,141	36,370,185	38,967,219	42,004,571	41,912,720

Seven-Year Unrestricted General Fund Apportionment



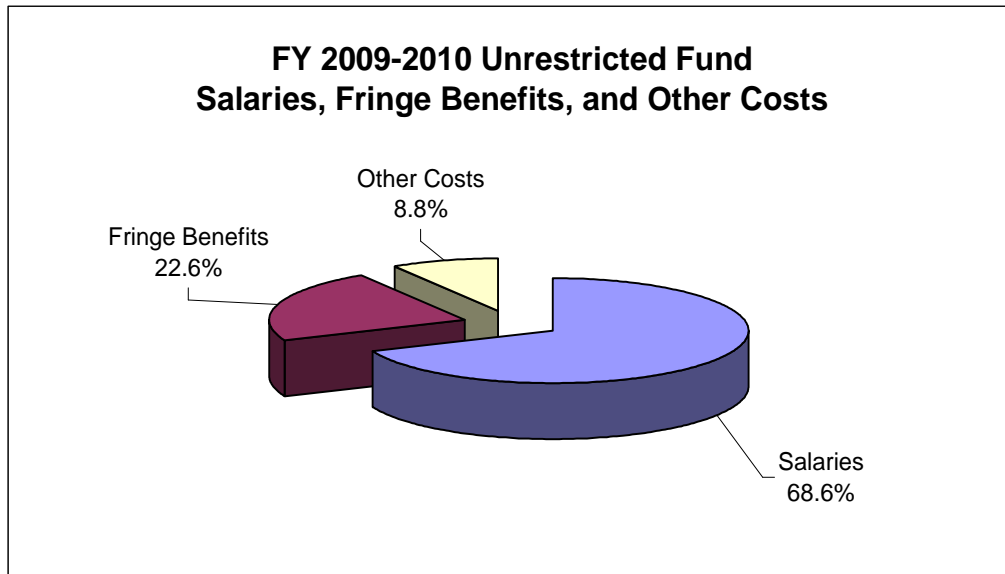
	Final 2001-2002	Final 2002-2003	Final 2003-2004	Final 2004-2005	Final 2005-2006	Final 2006-2007	Final 2007-2008	Final Budget 2008-2009	Est Budget 2009-2010
<b>Sales Tax</b>	11,744,782	11,522,997	12,118,991	13,131,734	14,085,231	14,283,501	15,333,162	14,515,000	14,000,000

**Nine-Year Sales Tax Revenue**



**FY 2009-2010**

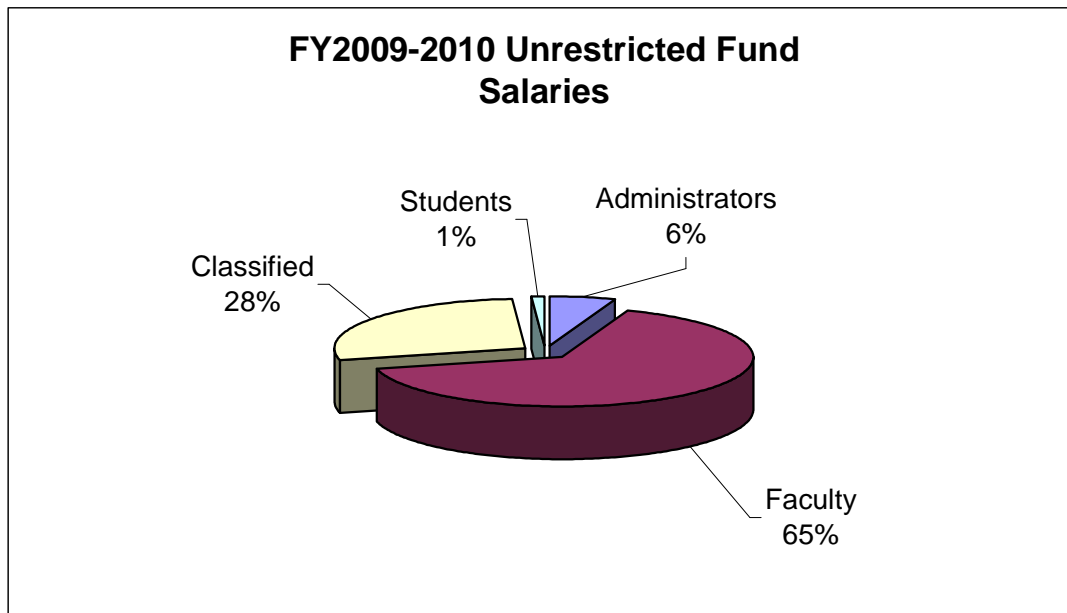
Salaries	128,882,522	68.63%
Fringe Benefits	42,438,525	22.60%
Other Costs	16,479,057	8.77%
<b>Total</b>	<b>187,800,104</b>	<b>100.0%</b>



\* Other costs include: Materials and supplies, maintenance repair, utilities, postage, printing, facility and other leases, equipment and debt service.

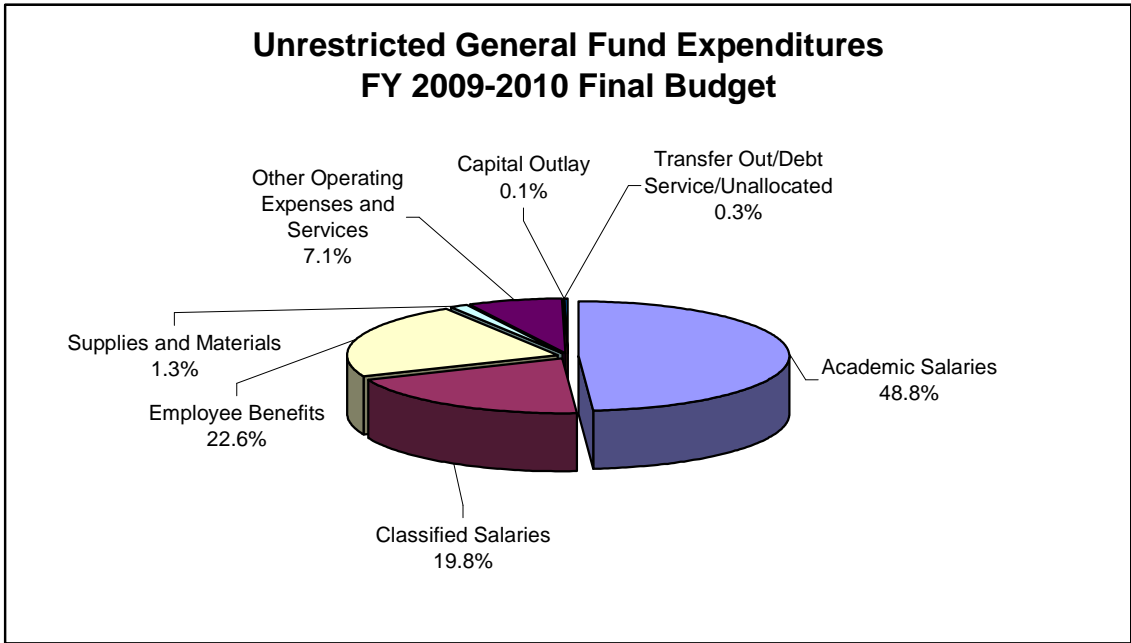
## FY 2009-2010

Administrators	7,298,305	5.66%
Faculty	84,441,806	65.52%
Classified	35,575,391	27.60%
Students	1,567,020	1.22%
<b>Total</b>	<b>128,882,522</b>	<b>100.00%</b>



**Final Expenditures Budget 2009-2010**

Academic Salaries	91,740,111	48.85%
Classified Salaries	37,142,411	19.78%
Employee Benefits	42,438,525	22.60%
Supplies and Materials	2,422,243	1.29%
Other Operating Expenses and Services	13,298,218	7.08%
Capital Outlay	130,780	0.07%
Transfer Out/Debt Service/Unallocated	627,816	0.32%
<b>Total Unrestricted General Fund Expenditures</b>	<b>187,800,104</b>	<b>100.00%</b>



**Appendix C:**  
**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.