



College Performance Indicators Series: FISCAL RESOURCES

INTRODUCTION

This is the sixth in a series of eight research briefs based on the CCSF *College Performance Indicators Report (CPI)*, a key tool that the College uses to evaluate how it is doing on its eight strategic priorities. These briefs are a way for faculty, classified staff and administrators to learn about College performance by means of short, periodic reports. The CPI is organized according to the priorities of the Strategic Plan. The sixth strategic priority of the CCSF Strategic Plan relates to CCSF fiscal resources, which therefore becomes the sixth topic in our series. Previously issued CPI briefs this year related to basic skills, academic programs, workforce education, outreach & recruitment, and student development (http://www.ccsf.edu/Offices/Research_Planning/reports_briefs.htm).

What is included in this fiscal resources brief?

This research brief looks at the CCSF fund balance and annual funds raised through grants, scholarships, and related activities. Our next brief will report on technology.

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From the CCSF Strategic Plan:

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

From the College Performance Indicators, the two Indicators for the above Strategic Priority:

- √ *Annual funds generated by grant- and development-related activities*
- √ *Fund balance as percent of expenditures*

How is this report brief set up?

Each of the two indicators is followed by a summary of selected information from the larger report. Below each indicator, (shown in italics with a checkmark to its left), bulleted items and/or graphic elements will summarize some of the more striking findings. This approach is intended to give a selective sampling of the full report, and is not necessarily representative of the report's content in its entirety. Please see the full CPI Report for definitions of terms and much more context and explanation, at www.ccsf.edu/Offices/Research_Planning/pdf/ccpi2008.pdf

√ **Annual funds generated by grant- and development-related activities**

The table below presents five kinds of grant- and development-related funds. *Competitive Grants* include all grants based on the merit of submitted proposals, whether received from federal, state, private, foundation, or city sources. This category also includes contract education. *Categorical/Instructional Block Grants* include restricted State funding such as EOPS, Matriculation funds, and TANF/CALWORKS. This category also includes fee-based programs, cash match and miscellaneous government grant revenues. *Scholarship/Foundation* funds include all funds procured through annual giving, targeted scholarship donations, and other individual or private donations to the CCSF Foundation. *Child Development Funds* include all public and private funds for use in child development activities.

- The chart shows three consecutive years of revenue increases in grant- and development-related funds from 2004-05 to 2006-07.
- Total revenues from grants, scholarships, donations and Child Development Funds rose 169% from \$19.2 million in 1998-99 to \$51.7 million in 2006-07.
- Scholarships/ Foundation funds generated annually were lower in 2005-06 and 2006-07 than in the previous seven years.

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Scholarships/ Foundation	\$2.1	\$2.3	\$2.3	\$2.4	\$9.7	\$2.3	\$4.2	\$1.3	\$1.6
Grants, Recognized Revenues	\$17.2	\$18.9	\$28.7	\$21.2	\$27.3	\$26.4	\$32.5	N/A*	N/A*
Grants, Competitive	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	\$17.1	\$16.5
Grants, Categorical, Instructional Block	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	\$16.8	\$25.2
Child Development Funds	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	\$9.3	\$8.4
Total**	\$19.2	\$21.2	\$31.0	\$23.6	\$37.0	\$28.7	\$36.7	\$44.6	\$51.7

*A separate breakout of competitive, categorical, instructional block and child development grants has been done for 2005-06. Previously, those were totaled under "Grants, Recognized Revenues" for a given year. Budgeted amounts shown.

**Differences due to rounding. Totals are correct.

√ **Fund balance as percent of expenditures**

The total fund balance, reported as a dollar amount and as a percent of expenditures, is a measure of the funds remaining in the general unrestricted fund at the end of the fiscal year.

- From 1998-99 to 2002-03, the fund balance remained in the range of 4.90-6.55%. From 2003-04 to 2007-08 (projected), the fund balance has been in the range of 9.28-14.04%.
- In general, in the years since 2003, the fund balance has been roughly twice the size it was from 1998-99 to 2002-03.

- In 2007-08, the fund balance was projected to decline 1.76% as a percent of expenditures.

Fund Balance as Percent of Expenditures

Year	Board Designated Reserve	Total Fund Balance—Unrestricted General Fund	General Fund Expenditures	Total Fund Balance as Percent of Expenditures
1998-99	\$3,750,000	\$8,333,246	\$127,280,255	6.55%
1999-00	\$4,200,000	\$7,492,483	\$135,782,959	5.52%
2000-01	\$4,950,000	\$8,784,209	\$145,686,901	6.03%
2001-02	\$5,500,000	\$9,284,668	\$153,640,491	6.04%
2002-03	\$4,000,000	\$7,640,873	\$155,952,468	4.90%
2003-04	\$3,775,343	\$21,600,757	\$153,878,934	14.04%
2004-05	\$3,775,343	\$14,955,327	\$161,201,605	9.28%
2005-06	\$4,552,879	\$16,624,247	\$169,957,741	9.78%
2006-07	\$6,652,879	\$21,678,407	\$179,295,708	12.09%
2007-08*	\$6,652,879	\$19,987,981	\$193,496,467	10.33%

*Projected