

CHAPTER FIVE

FINANCIAL RESOURCES

MANAGE RESOURCES EFFECTIVELY

To increase the college's fiscal stability and effective management of its resources, CCSF will continue to pursue the highest standards of efficiency in delivery of educational services. The college will also aggressively pursue alternative sources of revenue including grants, alumni support and capital campaigns.

The two primary indications of effective resource management is the capacity of the college to find funds from alternative sources including foundations, corporations and alumni, and the level of efficiency in utilizing institutional resources.

The following items are currently in progress:

Program-Based Funding.

Utilization Rates of Campus Buildings.

PRIMARY INDICATORS

1. Program-Based Funding

State ranking of college by program-based funding categories.

CURRENTLY UNAVAILABLE.

2. Annual Funds Received

Annual amount of funds received from all sources including alternative funding sources.

	1996/97	1997/98	1998/99
Revenues:			
Federal Revenues	\$4,247,114	\$5,060,911	\$4,524,505
State Revenues	73,390,814	78,068,797	89,265,128
Local Revenues	50,350,220	54,899,333	56,927,013
Total Revenues	127,988,148	138,029,041	150,716,646
Expenditures:			
Academic Salaries	67,889,998	67,500,303	72,552,379
Classified Salaries	26,210,657	27,496,572	29,817,446
Employee Benefits	19,381,164	17,807,383	19,219,898
Supplies and Materials	2,342,062	2,720,479	2,971,254
Other Operating Expenses and Services	12,263,157	12,752,970	13,948,491
Capital Outlay	4,358,885	5,015,890	6,622,732
Total Expenditures	132,445,923	133,293,597	145,132,200
Excess/(Deficiency) of Rev over Expend	-4,457,775	4,735,444	5,584,446
Net Other Financial Sources (OutGo)	-2,665,838	-1,390,516	-3,182,090
Net Increase/(Decrease) in Fund Balance	-7,113,613	3,344,928	2,402,356
Beginning Balance:			
Net Beginning Balance, July 1	10,824,489	4,295,847	7,640,775
Prior Year Adjustments	0	0	0
Adjusted Beginning Balance	10,824,489	4,295,847	7,640,775
ENDING BALANCE, June 30	\$3,710,876	\$7,640,775	\$12,671,241

Source: CCSF Business Office, Annual Financial and Budget Report.

SECONDARY INDICATORS

1. Faculty Load

Weekly student contact hours (WSCH) per full-time equivalent (FTE) faculty.

	Fall Terms			
	1994	1995	1996	1997
Credit Load	471	454	457	433
Noncredit Load	320	316	302	297

Source: CCSF Office of Instruction, 4/23/97.

Note: Figures for 1998 and 1999 are not currently available.

2. Expenditures per FTES

Administrative expenditures per full-time equivalent students (FTES).

	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
CREDIT						
FTES	20329.21	19715.69	21271.43	20298.82	22149.07	22799.38
Total Expenditures	\$36,863,150	\$39,329,448	\$44,768,500	\$49,281,177	n/a	n/a
Expenditures/FTES	\$1,813	\$1,995	\$2,068	\$2,428	n/a	n/a
NONCREDIT						
FTES	13341.21	12940.12	13303.00	12763.24	13514.22	12908.37
Total Expenditures	\$15,813,291	\$16,879,063	\$17,975,899	\$19,029,519	n/a	n/a
Expenditures/FTES	\$1,185	\$1,304	\$1,315	\$1,491	n/a	n/a

Source: CCSF Office of Business Services; FTES for 97/98-98/99 from Admissions & Records Office.

Figures from A&R are taken from the annual Apportionment Attendance Report and do not include Apprenticeship hours.

Expenditure information for Credit and Noncredit is not available for 97/98 or 98/99 at this time.

3. Five Percent Reserve

Maintenance of a five percent reserve. The State Chancellor's Office interprets State Regulations as directing community college districts to maintain a reserve equal to five percent of general fund expenditures.

RESERVE	1996/97	1997/98	1998/99
Ending Balance, June 30,	\$3,710,876	\$6,821,224	\$8,513,530
Total Expenditures	\$118,334,154	\$115,694,522	\$12,4276,374
Reserve %	3.14%	5.90%	6.85%

Source: Derived from CCSF Business Office's Annual Financial and Budget Report, Unrestricted General Fund information.

SECONDARY INDICATORS

4. Utilization Rates of Campus Buildings

IN PROGRESS

5. Fiscal Stability

Rating of fiscal stability by the State Chancellor's Office. CCSF has been identified as having "no significant fiscal problems" in 1997/98 and 1998/99. During the 1996/97 fiscal year, the San Francisco Community College District was in the "Priority 3" category. (See previous page, item number three.)

Priority 1: Any district needing immediate corrective action and intervention by the Chancellor's Office to avoid or minimize the need for emergency apportionment.

Priority 2: Any district with an ending balance below 3% of General Fund expenditures, and with significant fiscal problems. The district needs to take corrective action within six to 18 months to avoid needing emergency apportionments.

Priority 3: Any district with an ending balance below 5% of General Fund expenditures, and with significant fiscal problems. The district needs to take significant action within 18 to 36 months to avoid needing emergency apportionments.

No Follow-Up Required: *Any district with no significant fiscal problems.*

Source: State Chancellor's Office Fiscal Accountability Unit; reports run 6/30 annually.

6. Fifty Percent Law

Extent of compliance with the fifty percent law. Section 84362 of the State Education Code requires that the salaries and benefits of classroom instructors and instructional aides, comprise no less than 50% of a community college district's spending for education. In 1996/97, City College spent more than the State's 50% requirement on "direct expenses of education" (53.43%).

	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
CCSF	53.61%	54.20%	54.16%	53.43%	57.12%	54.11%
Statewide Average	52.56%	52.63%	52.30%	52.54%	n/a	n/a

Source: CCSF Business Office.

CHAPTER SIX

EDUCATIONAL EXCELLENCE

PURSUE HIGHEST STANDARD OF EDUCATIONAL EXCELLENCE

City College promotes educational excellence by supporting faculty, administration, staff and student participation in national, state and local professional organizations, by building partnerships with other educational organizations, and by pursuing the highest standards of excellence for its programs and services.

Excellence indicators include student achievement and student ratings of the college. They also include recognition of the college and its faculty, administrators, students and staff by national, state and local professional organizations, and recognition of the achievements of its students in academic, creative and workplace activities.

Only two of the indicators in this chapter are currently collected; these two figures are listed in bold. The data for these figures appears in Chapter 2, Student Success. We are working to collect other indicators of excellence in the future.

Primary Indicators

1. Number of Students Achieving the Dean's List
2. Student Ratings of College from Exit Interviews
3. Employer Satisfaction Ratings with CCSF Students
4. **College Ranking in Number of Transfers to Baccalaureate Institutions** *See chapter on Student Success*
5. College Ranking in Rate of Transfers as Measured by the UCLA Transfer Assembly Projects
No longer being calculated
6. **College Ranking in Number of AA/AS Degrees Awarded** *See chapter on Student Success*

Secondary Indicators

1. Numbers of CCSF Employees in Leadership Activities within National, State and Local Organizations
2. Numbers of Students on College Board's Annual Talent Roster of Outstanding Minority Transfer Students for Two-Year Colleges
3. Public Opinion Surveys within the San Francisco Service Area
4. Awards and Recognitions to CCSF by Professional Organizations for Program Excellence
5. Awards and Recognitions from Professional Organizations for Achievements by Faculty, Staff, Administrators and Students in Educational and Creative Activities