

# ANNUAL BUDGET

2006-2007

Final Recommendation



City College of San Francisco

September 28, 2006

## **Foreword**

This document contains the annual budget and annual plan for fiscal year 2006-2007. This version is the Final 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 Final Budget for fiscal year 2006-2007.

# Annual Budget 2006-2007

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## District Board of Trustees

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Julio J. Ramos

Rodel E. Rodis

Lawrence Wong

Derick Brown, *Student Trustee*

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Carlota del Portillo

Aaron Bustamante

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James Rogers

Stephen Herman

Don Griffin

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Alysson Satterlund

John Bilmont

Robert Gabriner

Steve Hale

Denton Crews

Donald Lind

## **Introduction and Budget Message**

## Chancellor's Budget Message

This Final Budget for FY 2006-07 has been prepared for consideration by the CCSF Board of Trustees and includes a summary of the process used to develop the annual budget as well as recommendations related to the plans for fiscal year, 2006-07. This document primarily addresses the unrestricted general fund; however, budgets are included for restricted programs funded by state apportionment and for on-going restricted programs that have a significant impact on the operational budget of the District on a year to year basis.

The critical tasks for the college community in 2006-07 are maintaining core educational services, improving enrollment, and paying for rapidly increasing fringe benefit costs. Fiscal year 2006-07 represents an opportunity for the College to recover financially after a series of challenging years. The college will once again move forward with its plans and objectives, seeking out new and creative ways to achieve our goal of doing the best possible job for our students and our community.

### Highlights of the Process

The early part of the past academic year was devoted to developing and sharing the conceptual framework for planning and budgeting, including a calendar of activities for the year. Throughout the Fall of 2005, the Planning and Budgeting Council (PBC), with 21 members representing faculty, classified staff, administrators, and students, and led by the Chancellor as chairperson, has met bi-monthly and has provided guidance for each of the major activities that comprise the process, including the development of the Annual Plan for 2006-07.

In February of this year, the PBC turned its attention to the budget preparation and review process for 2006-07. With the assistance of support staff (the Business Services Office and the Office of Planning and Research); the PBC received reports and reviewed revenue projections and assumptions as well as current expenditure projections. From this work, budget parameters for the new fiscal year began to emerge. The PBC met on May 30, 2006 at which time the Vice Chancellor of Finance and Administration presented and the Council approved a tentative budget for 2006-07. In addition, during March, April, and May the PBC conducted a series of hearings designed to identify potential savings and efficiencies for both the upcoming and succeeding fiscal years. This process will continue during the Fall of 2006.

## California Community Colleges Statewide Budget

The final state budget for fiscal year 2006-07 reduces student fees from \$26 to \$20 per unit effective January 2007. City College will implement this most welcome change in time for the Spring 2007 semester.

While the Governor provided funding for 3% enrollment growth statewide that amount was reduced to 2% by the Conference Committee as a part of a series of compromises. Both the Conference Committee and the Governor have agreed to fund a 5.92% COLA for community colleges.

### **The 2006-07 Statewide Budget provides:**

- 2% enrollment growth funding for apportionments;
- 5.92% cost-of-living adjustment (COLA);
- 1.74% enrollment growth funding for selected categorical programs (Basic Skills, Matriculation, DSPS, EOPS) in addition to a 5.92% COLA for these programs;
- \$159 million for credit equalization to bring all districts to the “90<sup>th</sup> percentile of standard”;
- \$30 million to enhance the funding rate for non-credit;
- \$29 million in total additional funding for credit and non-credit matriculation;
- Major allocations of one-time funding, including \$100 million in a general purpose block grant and \$94 million in a block grant for instructional equipment, library materials, and scheduled maintenance.

## Major Impact of California Community Colleges Statewide Budget on District's Budget

- New state revenues, based on the May Revision and legislative action include \$8.18 million for COLA;
- The College will be eligible for at least \$1.4 million in growth funding depending on district enrollment;
- It is unlikely that the District will receive a share of the \$159 million equalization package appropriated in the final state budget due to the College's need to shift 2005-06 summer enrollment to 2006-07 in order to safeguard base funding;
- The College will receive a significant portion of the \$30 million appropriated for enhancing non-credit funding. The amount the College receives will depend upon the rules established for implementing this change, but should not be less than \$4 million.
- Based on the May Revision the District does not anticipate a deficit coefficient as part of the Preliminary Annual Budget, however, depending on changes to the final state budget and forecasted state revenues throughout the 2005-06 fiscal year, a deficit coefficient that would reduce apportionment funding is always a possibility;
- Summer School 2007 will be about equal to Summer School 2006, total class sections for Fall & Spring will be relatively unchanged;
- The filling of certain vacant classified positions will begin as soon as the Governor signs SB 361.



## **Conclusion**

As presented the 2006-07 budget is balanced. In addition, it is possible the College will receive information regarding revenue during the course of the year, particularly in the area of funding for non-credit activities that could increase total available revenue. Therefore it is the recommendation of the Chancellor and the Planning and Budgeting Council that the Board of Trustees approve the Final Budget for FY 2006-07 contained in this document and the resolutions proposed for adoption.

September 22, 2006

Dr. Philip R. Day, Jr., Chancellor

## **What's Funded in the FY 2006-07 Budget:**

- Compensation increases for all district employees as negotiated;
- Funding to continue ongoing operations;
- Funding to support the achievement of our enrollment cap level for the 2006-2007 academic year.
- Hiring of 30 Tenured FT faculty as new and replacement hires on the general fund;
- The conversion of 14 part time faculty to full time positions;
- Hiring of 30 classified position employees as new and replacement hires;
- Hiring a permanent Vice Chancellor for Student Development and a permanent Chief Financial Officer;
- A modest first-year financial commitment to support the new Division of Institutional Advancement;
- Increased costs for fringe benefits: primarily an increase of about 5.8%, for employer paid health insurance premiums. There is a slight decrease in the employer's share for SFERS pension contributions.

### Summary of Class Schedule Offerings

<u>Summer</u>	June-July 2001	June-July 2002	June-July 2003	June-July 2004	June-July 2005	June-July 2006	% Change 01-02	% Change 02-03	% Change 03-04	% Change 04-05	% Change 05-06
Summer Credit	631	634	383	383	569	560	0.50%	-39.60%	0.00%	48.56%	-1.58%
Summer Non Credit	622	655	200	200	232	241	5.30%	-69.50%	0.00%	16.00%	3.88%
Total	1253	1289	583	583	801	801	2.90%	-54.80%	0.00%	37.39%	0.00%

<u>Fall &amp; Spring</u>	2001	2002	2003	2004	2005	2006	% Change 01-02	% Change 02-03	% Change 03-04	% Change 04-05	% Change 05-06
Fall Credit	3,265	3,508	3,060	3,098	3,242	3,154	1.30%	-7.50%	1.20%	4.65%	-2.71%
Fall Non Credit	1,283	1,132	1,208	1,201	1,263	1,275	3.80%	-9.30%	-0.60%	5.16%	0.95%
Total	4,548	4,640	4,268	4,299	4,505	4,429	2.00%	-8.00%	0.70%	4.79%	-1.69%
Spring Credit	3,256	3,266	3,232	3,213	3,299	3,335	0.30%	-1.00%	-0.60%	2.68%	1.09%
Spring Non Credit	1,300	1,326	1,321	1,270	1,265	1,298	2.00%	-0.40%	-3.90%	-0.39%	2.61%
Total	4,556	4,592	4,553	4,483	4,564	4,633	0.80%	-0.80%	-1.50%	1.81%	1.51%

## Overall District Budget at a Glance

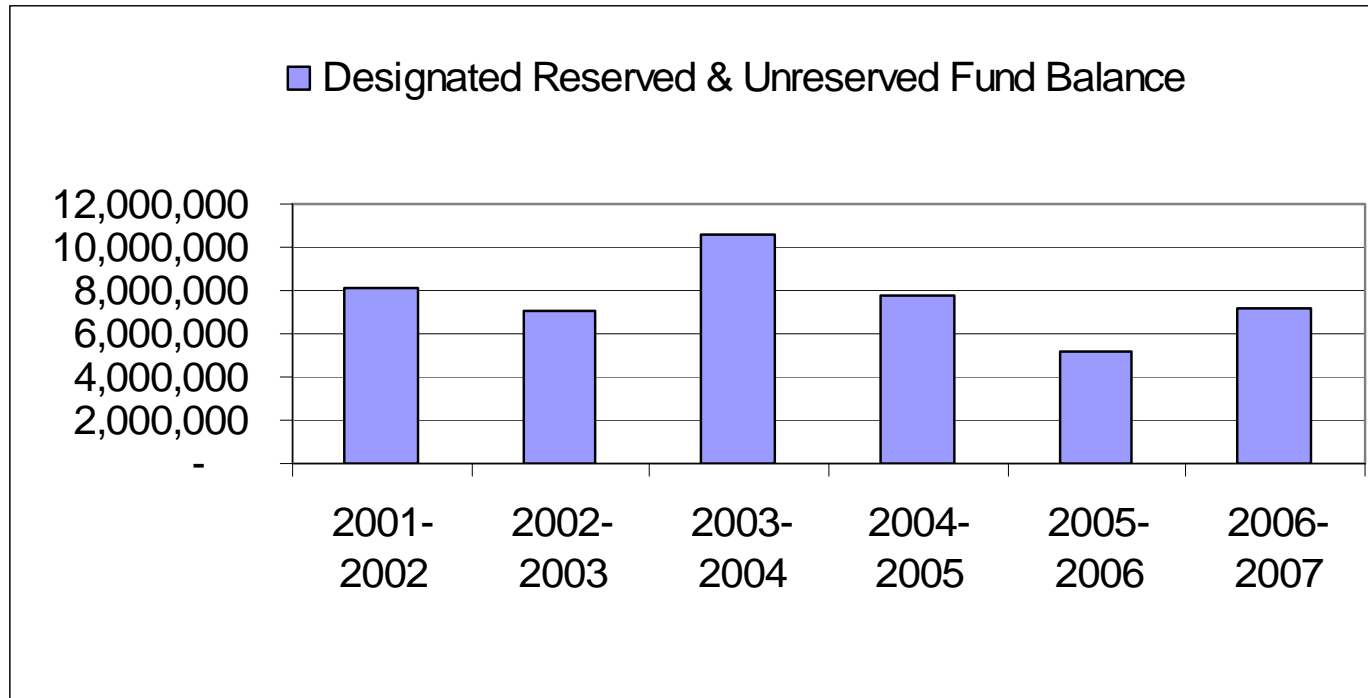
Fund Type	Fund Description	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07 <sup>(1)</sup>
11	General Fund Unrestricted	\$ 153,998,871	\$ 161,070,370	\$ 169,028,656	\$ 179,644,443
12	Restricted Programs	25,551,481	25,553,174	26,418,052	33,238,109
14*	Departmental Accounts	502,895	620,000	935,838	890,000
22	Cafeteria Fund	800,000	800,000	800,000	900,000
21	Child Development	6,909,590	7,359,930	4,758,093	7,578,040
41	Capital Projects – Fed/State/Local	824,826	602,914	612,246	3,423,140
42*	Capital Projects – Bonds 1997/99	17,898,451	4,944,570	4,609,441	-
43*	Capital Projects - Bonds 2001	23,606,748	11,586,278	92,857,902	193,996,286
44*	Capital Projects - Bonds 2005	-	-	-	90,249,896
51	Auxiliary Enterprise-Bookstore	8,110,000	8,540,000	8,850,000	8,355,000
71	Student Financial Aid (1)	15,700,000	12,523,856	21,877,819	22,000,000
72*	General Trusts	49,683	50,361	50,267	52,436
73*	Associated Students	403,212	439,815	435,927	542,527
74*	Scholarship	146,515	142,620	147,191	180,340
75*	Trust Funds and Accommodation Accounts	67,629	52,716	56,374	84,956
<b>Total</b>		<b>\$ 254,569,901</b>	<b>\$ 234,286,604</b>	<b>\$ 331,437,806</b>	<b>\$ 541,135,173</b>
<p>* FY 2006-07 represents fund balance as of June 30, 2006.            (1) The FY 2006-07 Restricted Programs will increase during the next two months as authorization letters are received.</p>					

**Exhibit A: Annual Budget Summary**

**Annual Budget Summary 2006-2007  
Unrestricted General Fund – Exhibit A**

	<b>FY 2003-04</b>	<b>FY 2004-2005</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>
<b>Projected Resources</b>				
Beginning Balance	\$ 2,500,000	\$ 3,500,000	\$ 646,948	\$ -
Projected Revenues	152,088,101	157,579,142	167,581,709	178,896,763
Transfer from Designated Reserve	1,000,000	-	800,000	-
Prior Year Encumbrances (FY 2005)	461,122	-	-	-
<b>Total Resources</b>	<u>\$156,049,223</u>	<u>\$161,079,142</u>	<u>\$169,028,657</u>	<u>\$ 178,896,763</u>
<b>Projected Expenditures</b>				
Basic Expenditures	\$154,187,749	\$162,170,370	\$169,582,995	\$ 179,644,443
Prior Year Encumbrances	461,122	-	-	-
Anticipated Salary Savings	(650,000)	(1,100,000)	(554,338)	-
Anticipated Savings from Qualifying Basic Skills & Matriculation Expense	-	-	-	(747,680)
<b>Recommended Budget</b>	<u>\$153,998,871</u>	<u>\$161,070,370</u>	<u>\$169,028,657</u>	<u>\$ 178,896,763</u>
<b>Projected Unreserved, Undesignated Ending Fund Balance</b>	<u><u>\$ 2,050,352</u></u>	<u><u>\$ 8,772</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(1) Salary savings for certificated and classified positions.



Note: FY 2006 Estimated; FY 2007 Projected Budget.

The District's combined Designated Reserve and Unreserved Balance, with the exception of FY 2003-04, have been on a steady decline since the 2001-02 fiscal year. This trend in addition to placing overall District Reserves below the 5% Reserve Requirement of the California Community College's State Chancellor's Office, increases the District's financial risk in the event of an unanticipated loss of revenue or unplanned expenditures. As the combined Designated Reserve and Unreserved Balance declines even small variations of unanticipated losses become considerably more of a significant factor in the District's overall financial condition.

	Actual 2001-2002	Actual 2002-2003	Actual 2003-2004	Actual 2004-2005	Estimated Final <sup>(2)</sup> 2005-2006	Recommended Budget <sup>(3)</sup> 2006-2007
Designated:						
Board Designated Reserve <sup>(2)</sup>	\$ 5,500,000	\$ 4,000,000	\$ 4,000,000	\$ 3,775,343	\$ 6,075,343	\$ 4,069,769
Transfer From Designated Reserve	-	-	-	-	(2,005,574)	-
Transfer To Designated Reserve	-	-	(224,657)	-	-	2,006,000
Departmental Accounts	510,049	575,586	904,804	933,036	950,000	890,000
(1) Designated Internal Service Funds			2,400,000	2,400,000	100,000	100,000
Total Designated	<u>\$ 6,010,049</u>	<u>\$ 4,575,586</u>	<u>\$ 7,080,147</u>	<u>\$ 7,108,379</u>	<u>\$ 5,119,769</u>	<u>\$ 7,065,769</u>
Unreserved, Undesignated	<u>\$ 2,096,857</u>	<u>\$ 2,506,687</u>	<u>\$ 3,500,000</u>	<u>\$ 629,021</u>	<u>\$ -</u>	<u>\$ 160,000</u>

(1) The \$2.4 million Designated Internal Service Funds include the \$2.4M from Mission/Chinatown collected rents fund, FY04 and 05.

(2) In January 2006 the Board authorized the transfer of \$2,300,000 from the collected rents fund to the Reserve.

(3) This budget includes a request for authorization to transfer \$2,006,000 into the Board Designated Reserve.



## Revenue Budget

## Revenue Projections

We estimate total unrestricted general fund resources for FY 2006-07 will be \$178,896,763. The following table shows the contributing streams of revenue and compares the projected numbers for FY 2006-07 with the prior years. Total District General Revenues include no forecast for growth funding and an \$8.188 million cost-of-living (COLA) adjustment. A 1.0 deficit coefficient has been applied to Total District General Revenues anticipating no state budget cuts during FY 2006-07.

The FY 2006-07 Ending Unreserved Undesignated fund balance is estimated to be zero. The Board Designated Reserve will total approximately \$3.909 million at June 30, 2006.

	Actual <u>2003-2004</u>	Actual <u>2004-2005</u>	Actual <u>2005-2006</u>	Projected <u>2006-2007</u>
Total District General Revenues	\$ 120,429,126	\$ 124,532,017	\$ 137,184,896	\$ 151,317,938
Deficit Factor	0.9821779	0.99740797	1	1
Revised District General Revenues	118,282,827	124,209,226	137,184,896	151,317,938
Other Revenues (1)	36,186,197	33,905,303	30,259,482	27,578,825
Total General Fund Unrestricted Revenue	154,469,024	158,114,529	167,444,378	178,896,763
Beginning Balance	2,500,000	3,500,000	629,021	-
Prior Year Encumbrances	477,778	-	-	-
Transfer from Board Designated Reserve	224,657	-	2,005,574	-
Estimated Total Resources	<u>\$ 157,671,459</u>	<u>\$ 161,614,529</u>	<u>\$ 170,078,973</u>	<u>\$ 178,896,763</u>

1. Other Revenues include Lottery, Sales Tax, Non-Resident Tuition, Partnership for Excellence, Basic Skills, Apprenticeship, interest income, and other state and local income.

**Enrollment Growth Projections.** The College forecast for enrollment growth in 2006-2007 along with historic trends is summarized in the following table.

**2006-2007  
ENROLLMENT GROWTH/FTES**

	2002-2003	2003-2004	2004-2005	2005-2006	2005-2006	2006-2007	
	Base FTES	Base FTES	Base FTES	Base FTES	Actual FTES	Targeted Enrollment Growth	FTES
Credit	21,498	22,323	22,712	23,536	22,904	796	23,700
Non-Credit	13,743	13,279	12,959	12,470	12,226	274	12,500
Total	35,241	35,602	35,671	36,005	35,130	1,070	36,200

## Exhibit B: Schedule of Revenue

### **Revenue Assumptions for FY 2006-07:**

- 1. The District will not assume enrollment growth funding in the 2006-07 budget but will continue to pursue growth funding opportunities;**
- 2. The Cost-of-Living-Adjustment (COLA) will equal a net gain of 5.92% or \$8.18 million;**
- 3. For the tentative budget the assumption will be \$0 from credit equalization and \$4M from non-credit enhancement;**
- 4. There will be no deficit factor created by inadequate student fees or property tax payment at the statewide level;**
- 5. Basic Skills funding will be accessed at the same level as 2005-06 at \$900,000;**
- 6. Matriculation funding will increase by \$900,000, a portion of which will be used to pay for services currently supported by the general fund;**
- 7. Lottery income will increase by 2.0%;**
- 8. Sales tax revenue will increase by 4%;**
- 9. Non-resident tuition will remain at the FY 2006-07 level;**
- 10. Interest income will be slightly higher;**
- 11. Other revenues will be relatively flat.**

**Schedule Of Revenues**  
**Unrestricted General Fund, FY 2006-07 (Exhibit B)**

	A	B	C	D	E	F	G	H
		Actual Revenue	Actual Revenue	Final Budget	Actual Revenue	Preliminary Budget	Final Budget	Final Versus
		FY 2003-04	FY 2004-05	Estimated Revenue	FY 2005-06	Estimated Revenue	Estimated Revenue	Preliminary
				FY 2005-06		FY 2006-07	FY 2006-07	FY2006-07
1								
2								
3								
4								
5								
6	(1) State General Apportionment	\$ 64,336,003	\$ 73,423,444	\$ 83,933,206	\$ 88,715,965	\$ 138,317,811	\$ 135,986,885	\$ (2,330,926)
7	State General Apportionment - Non Credit				-	-	-	-
8	State Growth Apportionment	614,291	1,411,195	3,062,840	-	-	-	-
9	State COLA Apportionment	-	2,897,385	5,553,255	5,567,425	8,188,414	8,050,424	(137,990)
10	Restoration	-	-	-	-	-	3,280,629	3,280,629
11	Non Credit Rate Increase	-	-	-	-	-	4,000,000	4,000,000
12	Total	64,950,294	77,732,024	92,549,301	94,283,390	146,506,225	151,317,938	4,811,713
13								
14	Local Property Taxes	49,526,189	38,810,569	40,114,613	34,855,141	-	-	-
15	Student Enrollment Fees (98%)	5,952,643	7,989,424	8,367,582	8,046,365	-	-	-
16		55,478,832	46,799,993	48,482,195	42,901,506	-	-	-
17								
18	<b>Total District General Revenues</b>	<b>120,429,126</b>	<b>124,532,017</b>	<b>141,031,496</b>	<b>137,184,896</b>	<b>146,506,225</b>	<b>151,317,938</b>	<b>4,811,713</b>
19								
20	<b>Deficit Factor</b>	<b>0.98217791</b>	<b>0.99740797</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
21								
22	<b>Revised Deficit Affected Revenues</b>	<b>118,282,827</b>	<b>124,209,226</b>	<b>141,031,496</b>	<b>137,184,896</b>	<b>146,506,225</b>	<b>151,317,938</b>	<b>4,811,713</b>
23								
24	Lottery	5,106,880	5,265,728	4,983,516	5,551,043	5,478,464	5,478,464	-
25	Sales Tax	12,118,992	13,131,734	12,915,714	13,861,521	14,456,000	14,456,000	-
26	Non-Resident Tuition	5,578,726	4,739,818	4,750,000	4,783,629	4,750,000	4,750,000	-
27	(1) Partnership for Excellence	7,883,384	6,750,609	-	1,132,775	-	-	-
28	Part-Time Equalization	1,754,149	1,686,620	1,686,620	1,686,620	1,686,620	1,686,620	-
29	Basic Skills	1,074,982	-	-	929,776	929,776	-	(929,776)
30	Transfers	327,581	695,702	316,551	513,468	350,000	350,000	-
31	Apprenticeship	413,673	434,158	369,034	422,086	413,100	371,972	(41,128)
32	MandatedCost	19,335	-	-	28,659	200,000	-	(200,000)
33	Interest Income (net)	22,169	210,775	200,000	-	170,000	170,000	-
34	Prior Year Correction	800,979	682,182	-	657,776	-	-	-
35	Other Revenue	1,085,347	307,977	200,000	692,129	305,212	315,769	10,557
36	Total District Other Revenues	36,186,197	33,905,303	25,421,435	30,259,482	28,739,172	27,578,825	(1,160,347)
37								
38	<b>Total Unrestricted Revenues</b>	<b>154,469,024</b>	<b>158,114,529</b>	<b>166,452,931</b>	<b>167,444,378</b>	<b>175,245,397</b>	<b>178,896,763</b>	<b>3,651,366</b>
39	<b>Beginning Balance</b>	<b>2,500,000</b>	<b>3,500,000</b>	<b>646,948</b>	<b>629,021</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	<b>Prior Year encumbrances</b>	<b>477,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
41	<b>Transfers from Board Designated Reserves</b>	<b>224,657</b>	<b>-</b>	<b>800,000</b>	<b>2,005,574</b>	<b>-</b>	<b>-</b>	<b>-</b>
42								
43	<b>Total Resources</b>	<b>\$ 157,671,459</b>	<b>\$ 161,614,529</b>	<b>\$ 167,899,879</b>	<b>\$ 170,078,973</b>	<b>\$ 175,245,397</b>	<b>\$ 178,896,763</b>	<b>\$ 3,651,366</b>
44								
45								

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

**FY 2006-07 Resources will be Greater Than FY 2005-06**

	Actual Revenue FY2005-06	Final Budget Estimated Revenue FY2006-07	Final Versus Preliminary FY2006-07
State General Apportionment	\$ 88,715,965	\$ 135,986,885	\$ 47,270,920
State Growth Apportionment	-	-	-
State COLA Apportionment	5,567,425	8,050,424	2,482,999
Restoration	-	3,280,629	3,280,629
Non Credit Rate Increase	-	4,000,000	4,000,000
<b>Total</b>	<b>94,283,390</b>	<b>151,317,938</b>	<b>57,034,548</b>
Local Property Taxes	34,855,141	-	(34,855,141)
Student Enrollment Fees (98%)	8,046,365	-	(8,046,365)
	42,901,506	-	(42,901,506)
<b>Total District General Revenues</b>	<b>137,184,896</b>	<b>151,317,938</b>	<b>14,133,042</b>
Deficit Factor	1	1	-
Revised Deficit Affected Revenues	137,184,896	151,317,938	14,133,042
Lottery	5,551,043	5,478,464	(72,579)
Sales Tax	13,861,521	14,456,000	594,479
Non-Resident Tuition	4,783,629	4,750,000	(33,629)
Partnership for Excellence	1,132,775	-	(1,132,775)
Part-Time Equalization	1,686,620	1,686,620	-
Basic Skills	929,776	-	(929,776)
Transfers	513,468	350,000	(163,468)
Apprenticeship	422,086	371,972	(50,114)
Mandated Cost	28,659	-	(28,659)
Interest Income	-	170,000	170,000
Prior Year Correction	657,776	-	(657,776)
Other Revenue	692,129	315,769	(376,360)
	30,259,482	27,578,825	(2,680,657)
<b>Total Unrestricted Revenues</b>	<b>167,444,378</b>	<b>178,896,763</b>	<b>11,452,385</b>
Beginning Balance	629,021	-	(629,021)
Prio Year encumbrances	-	-	-
Transfers from Board Designated Reserves	2,005,574	-	(2,005,574)
<b>Total Resources</b>	<b>\$ 170,078,973</b>	<b>\$ 178,896,763</b>	<b>\$ 8,817,790</b>

## Annual Budget Summary 2006-2007 (Continued)

### Other Restricted Funds

	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
<b>Restricted General Fund:</b>				
<b>Federal Sources:</b>				
WIA-Pic 25% Assistance Fund	121139	\$ 283,846	\$ -	\$ 283,846
WIA-EDD Stem Cell Training	121148	413,622		413,622
WIA-PIC SF Hotel Labor	121149		276,525	276,525
WIA-SCO Nursing Expansion	121125/121126	284,816	405,819	690,635
TAA-EDD Dislocated Workers	121173	389,806		389,806
MOCD-Small Business Center	121177		100,000	100,000
NSF-Biolink Resource Center Y2 & Y3	121186/121187	339,391	346,506	685,897
NSF-Biolink:NATE Biotech	121196	32,028		32,028
NSF-Bridges to Biotech	121024	169,488		169,488
NSF-TVI Biolink Y2 & Y3	121027/121028	38,155	45,000	83,155
NSF-On Ramp to Biotech	121030/121031	298,248		298,248
NSF-ICONS Y1	121033	102,960		102,960
NSF- Calibrated Peer Review	121036	21,962	46,140	68,102
SBA-HSUSPF-Small Business Ctr	121222	139,207		139,207
WIA-Adult Basic Ed/ESL*	121251		1,051,425	1,051,425
WIA-TANF-Fed Share*	122520		162,979	162,979
USDE- Federal Work Study-Credit	121361-121362	73,496	564,944	638,440
Title III Strenghtening Institutions	121334	182,319		182,319
Title IV Trio Program	121431	62,492	373,108	435,600
VTEA Title IC -Basic	121515		1,299,609	1,299,609
VTEA Title 1B Leadership	121545		100,000	100,000
VTEA TIIIE-Tech Prep	122111		67,148	67,148
Fipse-Foothill Math Bridge	121815	6,627		6,627
CPEC-Teach Adv SAMS	122126-27	101,364		101,364
NIH-Spellman Bridges to BA	122593		10,000	10,000



	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
Title IV SFDHS Edgewood Training	122603		780,000	780,000
NSL- FCCC-Americorp-Alert Y1 & Y2	122731/122736	31,919	73,080	104,999
NSL- FCCC- Americorp-FYMP Y1 & Y2	122732/122737	23,307	52,411	75,718
NSL- FCCC-Americorp-TRDP Y1 & Y2	122733/122738	24,931	61,464	86,395
NSL-Tempe University Project Shine	122726	6,229		6,229
NSL-Governor Service-Jumpstart	122734/122735	10,127	56,678	66,805
<b>Total Federal Sources</b>		<b>\$ 3,036,340</b>	<b>\$ 5,872,836</b>	<b>\$ 8,909,176</b>

**State Sources:**

AB 1725 Staff Development	123008	\$ 55,074	\$ -	\$ 55,074
AB 1725 Staff Diversity cfwd	123029/123030	57,679		57,679
AB 1725 Staff Diversity	123031		32,151	32,151
Board of Financial Assistance Prog*	123153		978,033	978,033
Calworks Program*	123129		713,070	713,070
DSPS Excess Cost*	123212		2,312,651	2,312,651
Eco-Nurse Expansion	123451	47,112		47,112
Eco-IDRC/SMCCD Biolink cfwd	123374	10,180		10,180
Eco- Small Business Center	123344		150,000	150,000
Eco-ATT Quick Start	123244		449,715	449,715
Eco-Regional	123334		205,000	205,000
Eco-Workplace Center	123431		205,000	205,000
Eco-Center of Excellence	123440		205,000	205,000
Eco-NCBC	123411		205,000	205,000
Eco-CACT	123420		102,500	102,500
Eco-ATTC	123391		102,500	102,500
Eco-JDIF	123450		300,000	300,000
EOPS Program*	123611		1,583,630	1,583,630
EOPS/CARE Program*	123646		67,280	67,280
Foster and Kinship Care	123711		93,937	93,937
Inst Equip & Lib Materials-on going*	123740	376,492		376,492
Physical Plant & Inst Support	123841	59,301		59,301
Inst Equip & Lib Materials	123858	84,212		84,212
FY07 Inst Equip & Lib Mat-1802	123741		1,480,424	1,480,424
FY07 General Purpose -Trailer	123742		2,453,379	2,453,379
FY07 General Purpose -One time	123743		704,170	704,170

	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
FY07 Inst Equip & Lib Mat -1801	123744		396,832	396,832
Matriculation-Credit Program*	123721		1,206,626	1,206,626
Matriculation- Non Credit Program*	123730		1,047,352	1,047,352
Tel & Tech Infrastructure cfwd	123888-123889	44,924		44,924
Tel & Tech Infrastructure	123890		36,697	36,697
Transfer & Articulation	123631-123632	18,457		18,457
Caltrans-Transit Planning	124907	7,803		7,803
<b>Total State Sources</b>		<b>\$ 761,234</b>	<b>\$ 15,030,947</b>	<b>\$ 15,792,181</b>

#### Community Based & Foundations

Genentech Foundation	125009	\$ 21,308		\$ 21,308
Genentech Biolink Registry	125014	38,432		38,432
Osher-Computer Lab	125021	50,000		50,000
Ca Endowment- Welcome Back	125022	50,137		50,137
SBC Faculty Training	125024	1,512		1,512
Ca Wellness-Welcome Back	125025	5,615		5,615
Miranda Lux-EMT Galileo	125033	807		807
Moore Foundation/CPMC Nursing	125036-37	887,465		887,465
Carnegie/Hewett SPECC	125044	123,902		123,902
Leong May Way Scholar	125046	12,000	12,000	24,000
Rosenberg Gift- Supplies	125048	8,776		8,776
Met Life Foundation-Temple U	125041	2,300		2,300
Archtone Foundation-Elderly Prog	125049	91,181	-	91,181
SFCCF-Rosenberg- Library	125053	54,534		54,534
SFCCF-Wells Fargo	125055	164,026	100,000	264,026
SFCCF-David B Gold Foundation	125057		25,000	25,000
Walter Johnson-Foster Youth	125087		24,555	24,555
NATN-College Stepz	125110	20,513		20,513
Thorn/Asian Studies	125118	2,677		2,677
Kaiser-Wellcome Back-English	125121	1,498		1,498
AACC- Mentorlinks	125130	13,311		13,311

	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
Lenmar/Hekima Youth Program	125131	58,528		58,528
Jewish Voc Service-Environ Workers	125132	15,461		15,461
Golden Gate -VESL Classes	125133	7,685		7,685
Jewish Voc Service-RN Refresher	125134	37,755		37,755
SF Park Trust - Yes Program	125135		103320	103,320
Evans-Trans Safety Academy	129104	126,727		126,727
Various OFF-Campus FWS	1213xx	5,316	300	5,616
<b>Total Community Based &amp; Foundations</b>		<b>\$ 1,801,466</b>	<b>\$ 265,175</b>	<b>\$ 2,066,641</b>

#### SF City Subcontracts

Mayors' Office Channel 27	125250	\$ -	\$ 90,220	\$ 90,220
SFDHS-Work-Study Match	125259	12,605	194,502	207,107
SFDHS-VIP Program	125282		388,214	388,214
SFCDC-First 5 Exchange	125276	2,098		2,098
SFDPH-Child Safety	125272	589		589
SFDPH-Drug Studies	125284		94,554	94,554
<b>Total SF City Sub-contracts</b>		<b>\$ 15,292</b>	<b>\$ 767,490</b>	<b>\$ 782,782</b>

#### Fees and Services:

Chinatown Rental Properties	125112	\$ -	\$ 360,000	\$ 360,000
Continuing Education Fees	125501		673,995	673,995
ESL International Institute	125502		695,122	695,122
Parking Fees	125503		433,715	433,715
Student Health Services	125504		1,409,417	1,409,417
ESL Processing Fees	125505		52,000	52,000
Web & Telephone Fees	125508		267,900	267,900
CISCO Regional Academy	125512	380		380
SBDC Program Income	125510	132,648	1,011	133,659
REEC Program Income	125511	15,472		15,472
Medical Adm Allowance Participation	125513	72,227		72,227
Evans-Dacum Facilitation Income	129102	16,875		16,875
Career Development Fees	125506	37,131		37,131

	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
Contract Ed Dept Incentives	125601	54,938		54,938
Continuing Ed Dept Incentives	125602	10,968		10,968
Grant Fiscal Cost Recovery	125603		446,490	446,490
Research & Planning Cost Recovery	125607		112,484	112,484
Contract Ed Cost Recovery	129991		350,990	350,990
<b>Total Fees and Services</b>		<b>\$ 340,639</b>	<b>\$ 4,803,124</b>	<b>\$ 5,143,763</b>

**Contract Education Programs**

CT Ed-SF Airport Commission #44	127306	\$ 26,495	\$ -	\$ 26,495
CT Ed-SF Airport Commission #45	127307	220,103		220,103
CT Ed-SF Airport Commission #46	127308	23,033	15,000	38,033
CT Ed-SF Airport Commission #47	127309	136,667		136,667
CT Ed-SF Public Utilities	127428	9,450		9,450
CT Ed-Oakland Invest Board	127504	10,500		10,500
CT Ed-Ca Pacific Medical Center	127832/127835	13,517	71,800	85,317
CT Ed-Veritable Vegetable	127834		5,300	5,300
CT Ed- Ohlone Community College	127921/127922		11,700	11,700

<b>Total Contract Education Programs</b>		<b>\$ 439,765</b>	<b>\$ 103,800</b>	<b>\$ 543,565</b>
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<b>Total General Fund - Restricted</b>		<b>\$ 6,394,737</b>	<b>\$ 26,843,372</b>	<b>\$ 33,238,109</b>
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**Special Revenue Fund:**

**Child Development Fund:**

**Federal Sources:**

Child Care Food Program	211037-38	\$ 94,695	\$ -	\$ 94,695
CDE-Early Childhood Mentoring	211206/211207	722,258	3,011,059	3,733,317

**State Sources:**

Child Care Tax Bailout*	212012		150,618	150,618
Child Care Center Based	212069		535,559	535,559
State Preschool - Half Day	212120		207,111	207,111
State Preschool - Full Day	212121		806,652	806,652
FCCC-TANF - Early Child Mentoring	212157	465,117		465,117
CDEYC-CDFAP Incentives	212306	297		297
Alameda First Five	212326	141,213		141,213

	Fund Code	Carry-forward Budget to FY 2006-07	*FY 2006-2007 Renewal/ New Award	FY 2006-2007 Total Appropriation
<b>Local Sources:</b>				
Haas Fund for Inst materials	213012	51,718		51,718
Ashbury Children Foundation	213017	13,304		13,304
Haas Fund-Prof Initiatives Yr 4	213029	15,797		15,797
Haas Fund-Prof Initiatives Yr 5	213034		296,000	296,000
United Way -EC Leadership #4	213032	30,910		30,910
Wu Yee Services - Equipment	213021	1,757		1,757
Wu Yee Services - Preschool All	213031	71,095		71,095
SF Cares- Wu Yee Services	213024	161,662		161,662
Bayside Village -School Age	213025		15,000	15,000
SFCCF-Orfalea Institutes	213019	76,485	350,000	426,485
SFCCF-Marion Davies-Autism	213801	15,409		15,409
SF Childrens Council	213901	5,240		5,240
SFDCYF - Teachers Academy	213908	6,501		6,501
SFDCYF - Family Center Institute	213909		153,000	153,000
Child Dev Fiscal Cost Recovery	213005		132,071	132,071
Child Care & Services	214001	29,054		29,054
ECM-Sale of Books	214002	5,361		5,361
Medical Adm Allowance Participation	214003	13,097		13,097
<b>Total Child Development Fund</b>		<b>\$ 1,920,970</b>	<b>\$ 5,657,070</b>	<b>\$ 7,578,040</b>
<b>Cafeteria Fund</b>	220000		900,000	900,000
<b>Total Special Revenue Funds</b>		<b>\$ 1,920,970</b>	<b>\$ 6,557,070</b>	<b>\$ 8,478,040</b>
<b>Total Restricted General Funds and Special Revenue Funds</b>		<b>\$ 8,315,707</b>	<b>\$ 33,400,442</b>	<b>\$ 41,716,149</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 2006-07.

#2 General Fund - Restricted and Child Development Fund appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 2006-2007. This is informed to the Board of Trustees in the For Info Only pages of the monthly agenda.

\* FY2006-2007 Allocation from Advance State Categorical Apportionment Certified Schedule 7/19/06.

\* Carry-forward of federal funds are often related to the difference in ending dates of state and federal fiscal years.

## Expenditure Budget

## **Expenditure Assumptions: Tentative Budget 2006-2007**

1. The Hours of instruction for 2006-07 will be the same as 2005-06;
2. Hiring of 30 Tenured FT faculty as new and replacement hires on the general fund and 4 on restricted funds;
3. The conversion of 14 part time faculty to full time positions;
4. Hiring of 30 classified position employees as new and replacement hires;
5. Hiring of two replacement administrator positions (Vice Chancellor Student Development and a CFO);
6. Resumption of filling certain vacant classified staff positions;
7. Mandatory Cost increases related to fringe benefits and salary steps;
8. Status quo funding for non-personnel items other than increases expected for energy costs, software licenses, and filling behind a one-time donation.

## Recommendations for Unrestricted General Fund Budget, 2006-2007

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

	Budget FY 2003-04	Budget FY 2004-05	Budget FY 2005-06	Budget FY 2006-07
Projected Expenditures	\$154,187,749	\$162,170,370	\$169,582,995	\$179,644,443
Prior Year Encumbrances	461,122	-	-	-
Anticipated Salary Savings	(650,000)	(1,100,000)	(554,338)	-
Anticipated Savings from Qualifying Basic Skills & Matriculation Expense	-	-	-	(747,680)
<b>Total Recommended Expenditures</b>	<b>\$153,998,871</b>	<b>\$161,070,370</b>	<b>\$169,028,657</b>	<b>\$178,896,763</b>



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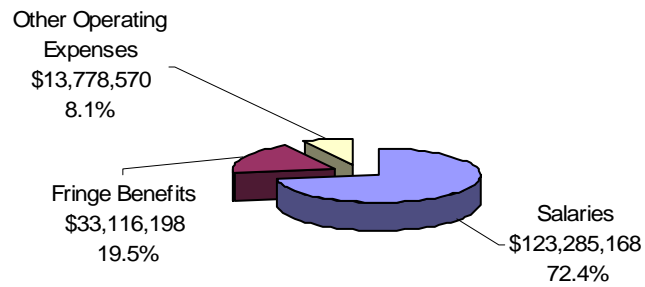
Estimated Final Expenditures : \$170,179,936

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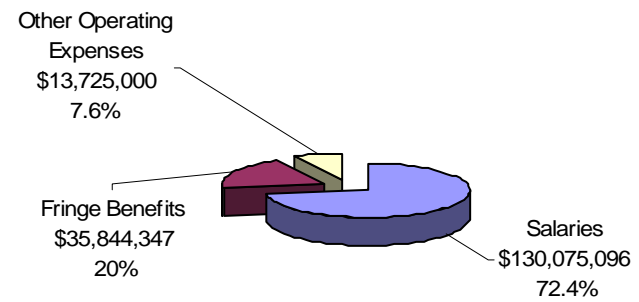
Estimated Expenditures; \$179,644,443

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**FY 2005-06 Estimated Final Expenditures  
Unrestricted General Fund**



**FY 2006-07 Estimated Expenditures  
Unrestricted General Fund**



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**Budgets by Service Area**  
**Comparison of Fiscal Years: 2003-04, 2004-05, 2005-06, and 2006-07**

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	Orgn	FY 2003-04 Budget	FY 2004-05 Budget	FY 2005-06 Budget	FY 2006-07 Budget
Schools (1)	7000	\$ 74,428,394	\$ 77,308,288	\$ 61,366,256	\$ 69,054,639
VC Academic Affairs Office (4)	5000	12,896,432	9,805,946	33,293,043	32,840,849
Campuses (2)	8000	3,608,551	3,679,926	3,728,317	4,023,389
Instructional Support Services	9000	7,008,328	7,692,360	7,852,586	8,471,246
<b>Total Instruction</b>		<b>\$ 97,941,705</b>	<b>\$ 98,486,520</b>	<b>\$ 106,240,202</b>	<b>\$ 114,390,123</b>
A&R/Fin Aid/Exec Vice Chancellor	4000	7,308,237	8,073,459	7,741,549	8,225,753
Student Services	6000	8,568,784	9,456,311	9,043,195	9,937,224
<b>Total Student Services</b>		<b>\$ 15,877,021</b>	<b>\$ 17,529,770</b>	<b>\$ 16,784,745</b>	<b>\$ 18,162,977</b>
Operating & Maintenance (Bldgs & Grounds)	3500	16,199,055	17,343,726	17,808,873	18,189,987
	1100-3400 &				
General Institutional Svc	3900	19,851,098	23,137,515	23,540,742	23,759,047
Planning & Policy Making (3)	0002-1000	4,129,992	4,572,839	4,654,095	5,142,310
<b>Total Maintenance/Administration</b>		<b>\$ 40,180,145</b>	<b>\$ 45,054,080</b>	<b>\$ 46,003,710</b>	<b>\$ 47,091,343</b>
<b>Grand Total</b>		<b>\$ 153,998,871</b>	<b>\$ 161,070,370</b>	<b>\$ 169,028,657</b>	<b>\$ 179,644,443</b>

- (1) Schools: Applied Sciences; Science & Mathematics; Behavioral & Social Sciences; Business; Liberal Arts; International Ed/ESL; Health and PE.  
(2) Campuses: Alemany, Southeast, Mission; John Adams; Downtown, Chinatown/North Beach; Evans; Castro-Valencia.  
(3) Chancellor's Division: Board of Trustees; Academic Senate; Classified Senate; Public Information; Institutional Advancement; Gov. Relations; General Counsel; College Development.  
(4) For 2005-2006 and thereafter, hourly faculty salaries are classified in the VC Academic Affairs Office. In prior years they were classified in the various academic schools .

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

**Schedule of Expenditures by Major Object for Annual Budget  
Unrestricted General Fund, 2006-2007**

	Annual Budget 2003-2004	Annual Budget 2004-2005	Annual Budget 2005-2006	Annual Budget 2006-2007
<b>Projected Expenditures</b>				
1000 Academic	\$ 79,820,482	\$ 82,371,813	\$ 87,508,192	\$ 93,584,117
2000 Classified	32,280,559	33,761,169	33,931,376	36,490,979
3000 Fringe	27,495,591	31,546,832	34,383,703	35,844,347
4000 Supplies	2,036,620	1,676,545	1,644,286	1,700,000
5000 Operating Expense	10,562,348	10,649,811	11,072,402	11,500,000
6000 Capital	465,950	435,500	192,500	50,000
7000 Other Outgo	876,199	628,700	296,198	475,000
Total Expenditures	<u>\$ 153,537,749</u>	<u>\$ 161,070,370</u>	<u>\$ 169,028,657</u>	<u>\$ 179,644,443</u>
Prior Year Encumbrances	461,122	-	-	-
Anticipated Savings from Qualifying Basic Skills & Matriculation Expense	-	-	-	(747,680)
Recommended Annual Budget	<u><u>\$ 153,998,871</u></u>	<u><u>\$ 161,070,370</u></u>	<u><u>\$ 169,028,657</u></u>	<u><u>\$ 178,896,763</u></u>

**Exhibit D: Schedule of Expenditures by Account for Annual Budget**

## Budget Comparison: Account Level Summary

	Budget FY 2003-04	Budget FY 2004-05	Budget FY 2005-06	Final Budget FY 2006-07
<b>Faculty</b>				
Teaching Full-time (1)	\$ 40,148,499	\$ 41,147,462	\$ 42,745,484	\$ 45,423,831
Teaching Part-Time	23,515,765	23,270,926	26,916,357	27,571,000
Librarians	1,310,404	1,433,480	1,343,590	1,385,421
Counselors	4,538,365	4,996,288	4,574,710	4,657,506
Non Teaching	6,058,216	6,379,304	6,152,490	7,878,770
<b>Total Faculty</b>	<b>75,571,249</b>	<b>77,227,460</b>	<b>81,732,632</b>	<b>86,916,528</b>
<b>Administrators</b>	4,249,234	5,144,353	5,775,560	6,667,589
<b>Total Academic</b>	<b>\$ 79,820,483</b>	<b>\$ 82,371,813</b>	<b>\$ 87,508,192</b>	<b>\$ 93,584,117</b>
<b>Classified</b>				
Full-Time (1)	28,913,045	30,209,921	30,633,201	33,143,199
Part-Time	1,975,842	1,987,576	1,734,503	1,700,779
Student	1,391,672	1,563,672	1,563,672	1,647,000
<b>Total Classified</b>	<b>\$ 32,280,559</b>	<b>\$ 33,761,169</b>	<b>\$ 33,931,376</b>	<b>\$ 36,490,979</b>
<b>Fringe Benefits</b>				
Retirement	8,130,202	10,149,828	11,256,528	17,568,797
Social Security/Medicare	3,678,486	3,810,138	3,929,833	4,100,592
Health Ins. Active/Retired				
Employees	11,698,868	12,967,832	14,799,400	10,449,288
Dental	2,402,370	2,647,420	2,573,869	2,463,197
Life Insurance/Drug				
Reimbursement/SUI	847,033	920,002	1,103,083	497,697
Workers Compensation	738,633	1,051,613	720,990	764,776
<b>Total Fringe Benefits</b>	<b>\$ 27,495,591</b>	<b>\$ 31,546,832</b>	<b>\$ 34,383,703</b>	<b>\$ 35,844,347</b>

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**Budget Comparison: Account Level Summary (Continued)**

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	Budget FY 2003-04	Budget FY 2004-05	Budget FY 2005-06	Final Budget FY 2006-07
<b>Supplies</b>	<b>\$ 2,036,620</b>	<b>\$ 1,676,545</b>	<b>\$ 1,644,286</b>	<b>\$ 1,700,000</b>
Other Operating Expenses				
Gas/Electricity	1,050,000	1,100,000	1,194,000	1,624,978
Telephone	600,000	500,000	500,000	400,000
Property Leases	1,575,247	1,350,247	1,388,129	1,334,087
Insurance	825,000	853,000	1,192,293	1,300,000
City Services	110,000	477,000	479,500	-
Water/Sewage	250,000	275,000	275,000	304,685
Dues/Memberships	104,716	104,716	104,716	158,154
All Other Categories	6,047,385	5,989,848	5,938,764	6,378,096
<b>Total Other Operating Expenses</b>	<b>\$ 10,562,348</b>	<b>\$ 10,649,811</b>	<b>\$ 11,072,402</b>	<b>\$ 11,500,000</b>
Equipment	465,950	435,500	192,500	50,000
Other Outgo	876,199	628,700	296,199	475,000
<b>Grand Total</b>	<b>\$ 153,537,750</b>	<b>\$ 161,070,370</b>	<b>\$ 169,028,657</b>	<b>\$ 179,644,443</b>

1. FY 2006-07 includes 27 full-time faculty, 14 part-time to full-time conversions, and 30 classified new and replacement hires. (See Appendix C for Account List, pages 66-70)
2. Supplies - Includes basic consumable supplies such as: computer supplies; paper and printing supplies; various types of supplies used in the class room, and non-teaching departments.
3. Other Operating Expenses - 47% or \$5.4 million of funds used for utilities, facility leases, insurance, postage, and software license fees; 10.0% or \$1.5 million for consulting contracts including the Strata Information Group (SIG), Mason Tillman Assoc., auditing services, labor relations, Development Institute, Public Policy Partners, Inc., and Strategic Education Services; 14.9% or \$1.7 million covers copier/equipment leases, maintenance & repair for equipment and buildings, vehicle leases and maintenance, refuse & hazardous materials removal; and 22.2% or \$2.5 million for advertising, legal fees/judgment and claims, interest, dues/memberships, travel/conference/mileage fees, and other expenses. (See Appendix C for Account List, pages 66-70)
4. Capital Outlay (Equipment) - Includes capital equipment lease payments.
5. Other Outgo - Includes, the estimated cafeteria fund deficit, the estimated child development fund deficit, and the financial aid match.
6. Retiree health insurance cost projected at \$4.5 million for FY 2004-05 and \$5.1 million for FY 2005-06.



**Exhibit E: Instructional Supplies & Other Operating Expenses**  
**Funded by Instructional Equipment / Block Grant**

**FY 2006-07 Instructional Supplies & Other Operating Expenses Funded by Inst Equip/Block Grant**

<b>Department</b>	<b>Major Account by Type</b>	<b>FY 2006-07 Budget</b>
7114-Trade Skills	72-Other Operating Expenses	\$ 37,535
7224-Biology	72-Other Operating Expenses	16,958
7232-Chemistry	72-Other Operating Expenses	11,000
7257-Engineering Dept	72-Other Operating Expenses	7,865
7504-Art	72-Other Operating Expenses	53,551
7538-Music	72-Other Operating Expenses	18,000
7556-Tech Mediated Instruction	72-Other Operating Expenses	58,590
9342-Inst. Res - Audio Visual	72-Other Operating Expenses	14,486
9500-Instructional Computer Lab	72-Other Operating Expenses	23,518
2542-ITS-LABS	72-Other Operating Expenses	40,280
7546-Photography	72-Other Operating Expenses	8,400
7736-Physical Education	72-Other Operating Expenses	39,711
9610-Inst Res - Broadcasting	72-Other Operating Expenses	10,810
<b>Total</b>		<b>\$ 340,704</b>

## Budget Resolution

**DATE:** September 28, 2006 **B2**

**TO:** Board of Trustees

**FROM:** Dr. Philip R. Day, Jr., Chancellor

**SUBJECT: GENERAL FUND**  
**ADOPTION OF ANNUAL BUDGET 2006-2007 BUDGET**  
**(FINAL BUDGET)**  
**(Resolution No. 060928-B2)**

**BACKGROUND INFORMATION:**

The California Code of Regulations requires the governing board of each community college district to adopt a final budget for the ensuing fiscal year on or before September 15th.

The Final Annual Budget includes a roll-over of current expenses, plus anticipated savings, funding of the highest order of priorities proposed in the budget planning process and recommended in budget review.

This budget is contained in the Annual Budget 2006-2007 Final Recommendation, to be presented to the Board of Trustees at the September 28, 2006, meeting.

**Annual Budget for 2006-2007: Final Recommendations**

The 2006-2007 Annual Budget for the Unrestricted General Fund is based on projected revenue and resources totaling \$178,896,763 of which \$178,896,763 represents the sum of state and local allocations and fees. There is no ending fund balance rolling forward from 2005-2006 in the operating budget.

The General Fund Unrestricted Expenditure Budget for FY 2006-2007 is currently projected at \$179,644,443 which continues operational expenditures from the prior fiscal year, and will be reduced by charging \$747,680 to either Basic Skills or Matriculation funding.

The 2006-2007 Budget is balanced.

Please note that copies of the full budget are available upon request from the Office of the Chancellor/Secretary to the Board, and also posted on the CCSF Vice Chancellor of Finance and Administration's website at <http://www.ccsf.edu/Offices/administration.html>.

The recommended 2006-2007 Annual Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval, is as follows:

**General Fund - Unrestricted**

**Estimated Revenues Appropriations**

Estimated Revenues	\$ 178,896,763
Add: Beginning Balance	-
Add: Transfer from Designated Reserve	-
<b>Total Estimated Revenue &amp; Resources</b>	<b><u>\$ 178,896,763</u></b>

**Estimated Expenditures Appropriations**

Estimated Expenditures	\$ 179,644,443
Add: FY 2006 Encumbrances	-
Less: Qualified Basic Skills & Matriculation	(747,680)
<b>Total Estimated Expenditures</b>	<b><u>\$ 178,896,763</u></b>

**Projected 6/30/07 Net Change in Unrestricted Fund** \$ 0

**Projected Board Designated Reserve 6/30/06** \$ 3,908,236

**Transfer to Board Designated Reserve** \$ 2,006,000

**Projected Board Designated Reserve 6/30/07** \$ 6,075,769

**Designated Departmental Funds** \$ 890,000

**Restricted Funds: (Revenue and Expenditures)**

Federal	\$ 8,909,176
State	15,792,181
Private & Foundations	2,066,641
Subcontracts-City of San Francisco	782,782
Fees and Services	5,143,763
Contract Education Programs	543,565
<b>Total Restricted</b>	<b><u>\$ 33,238,108</u></b>

Special Revenue Fund - Child Development \$ 7,578,040

Special Revenue Fund – Cafeteria \$ 900,000

**Total Restricted and Special Revenue Funds** \$ 41,716,148

**Part 1: Adoption of the 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 Annual Budget for 2006-2007, hereinafter termed the 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 September 28, 2006 shall be incorporated in the 2006-2007 Annual Budget and a copy of the 2006-2007 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 Annual Budget are hereby appropriated to the several funds and departments indicated in the Annual Budget for the purpose of meeting expenditure appropriations provided in the Annual Budget. These proposed expenditures are hereby appropriated to the funds and departments enumerated in the 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 Annual Budget.
- Section 4 The Chancellor and Vice Chancellor of Finance and Administration are hereby authorized to convert the budget as adopted by the Board of Trustees on Community College District forms to the official State forms prescribed by the Chancellor, California Community College; to execute, process, and file all necessary documents required by the Education Code or the California Code of Regulations; to place a copy of all budget documents in the official files of the Board of Trustees; and due to the fact that certain entries on the State forms are based on estimates, to use the latest available information when preparing all entries concerning the 2006-2007 Expenditures, and 2006-2007 Revenue sections of the budget. All entries concerning the 2006-2007 Expenditures section shall be in accordance with the total proposed expenditures included in the 2006-2007 Annual Budget as listed above.
- Section 5 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, provided they are within the purposes and amounts of the budgets adopted on Community College District forms.

Section 6 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. If after this resolution is adopted revenues in excess of the amounts anticipated in the Annual Budget become available, such excess revenues will be budgeted according to the recommendations contained in the Annual Budget, as presented in the proposed Annual Budget for 2006-2007.

Section 7 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, 2006-2007.

Section 8 Any provisions contained in the tentative budget resolution adopted by the Board of Trustee's in June 2006 that are not superceded or contradicted by this resolution shall remain in effect.

**Part 2: General Fund Restricted**

Section 1 The General Fund - Restricted portion of the SFCCD 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 2006-2007 by cash receipts or allocations from the State of California or by amounts carried over from the prior fiscal year. 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 Annual Budget contains appropriations of categorical funds from California Dept. of Education through 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 2006-2007 by cash receipts or allocations from the State of California. 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 Chief Operating Office to the extent permitted by the laws and regulations of the State of California.



**SHARED GOVERNANCE:**

Yes: X No: \_\_\_ If yes, which committee: Planning and Budgeting Committee

Date of Review: September 20, 2005

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

**RECOMMENDATION:**

RESOLVED: That authorization is hereby given approving the Final FY 2006-07 Annual Budget 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.

Dr. Philip R. Day, Jr., Chancellor, Originator

## Administrative Provisions 2006-2007

- Section 1 Because total appropriations contained in the 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 shall 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 erroneous account classifications or to effect any changes in accounts made necessary by changes in the method of expenditures within the purpose of the appropriation; such as when the Board of Trustees has authorized a lump sum appropriation for a program or a project and transfers to subsidiary appropriations are required by City and County or State budgetary practices. 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. Any other 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. 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 Chancellor and Vice Chancellor of Finance and Administration of the San Francisco Community College District are 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 Annual Budget, may be increased, decreased, or reclassified only by approval of the Chancellor and Vice Chancellor of Finance and Administration. Funds provided with the 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 Annual Budget for permanent certificated positions may be transferred with the approval of the Chancellor and Vice Chancellor of Finance and Administration to other certificated positions.
- Section 7 Surpluses existing in appropriations made for permanent positions in the Annual Budget may be transferred by the Chancellor and the Vice Chancellor of Finance and Administration to the maximum extent feasible, into the Reserve for Contingencies or Unallocated Appropriations including, up to \$2.1 million in one-time state funds from the 2006-2007 "General Propose Block Grant" prior to June 2007.
- Section 8 Money received as payment for damage to SFCCD automobiles or trucks, or other property, are 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 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.

# Appendix

## **Appendix A**

### **ANNUAL INSTITUTIONAL PLAN**

Annual Institutional Plan  
City College of San Francisco  
2006-2007

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\\_implement.htm](http://www.ccsf.edu/Offices/Research_Planning/strategic_implement.htm)

The achievement of these developmental objectives is conditional upon appropriate financial resources that may be uncertain for FY07.

Progress in achieving these objectives will be evaluated during the mid-year and end-of-year reviews. The College recognizes that changes in objectives may be necessary to adapt to new unanticipated situations. All major cost centers at the College will report their progress which will be incorporated into the mid-year and final end-of-year reports. 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.**

- a. 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.
- b. 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.
- c. 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.
- d. Provide coordination and support for educational programs and services through the Office of Instructional Support including class scheduling, curriculum development, tenure review, faculty evaluation and through executive academic leadership.

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

- a. Provide recruitment and outreach activities about College programs and services to residents of San Francisco, and the immediate area around San Francisco.
- b. Provide admissions and records services for students in credit and non-credit programs.
- c. Provide support for student activities at all College campuses.
- d. Offer orientation, assessment, counseling and placement services to first-time and continuing students.
- e. Provide appropriate financial aid and student support services.
- f. Provide learning assistance through library, tutoring, mentoring and career advisement services.
- g. Enable students to effectively utilize college programs and services through counseling and special support services.
- h. Provide executive leadership for student development services.

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

- a. Provide oversight and management for College fiscal and administrative operations.
- b. Direct the management of all College human resources operations.
- c. Supervise the operation of all employee relations activities with all collective bargaining agents in the College.
- d. Provide leadership and oversight of information technology services.
- e. 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**

- a. Provide executive leadership to all college operations.
- b. Direct the planning and assessment processes for all College operations.
- c. Provide leadership for the College's general counsel and affirmative action functions.
- d. Provide leadership to the College's public information, development, research, planning and grants divisions.
- e. Provide executive support for the Board of Trustees, committees, and other appointive or elective bodies.

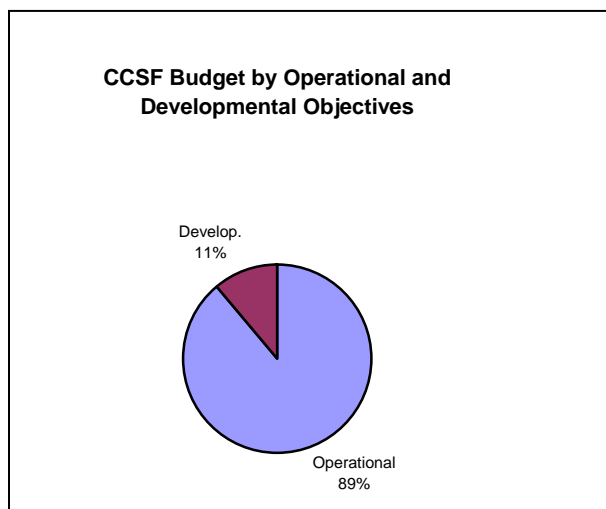
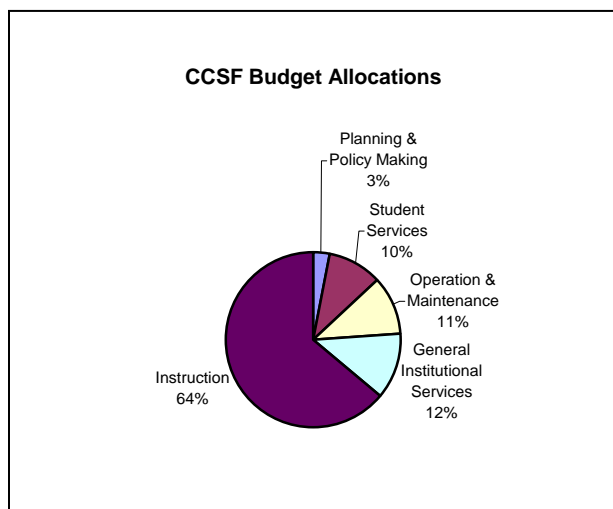
**5. To continue to maintain a high level commitment to college participatory governance for faculty, classified staff, students and administrators**

- a. 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.
- b. Ensure the effectiveness of administrative operations of the College by relying upon the College Advisory governance system.
- c. Ensure the effectiveness of fiscal and budgetary operations of the college by relying upon the College Budget and Planning governance system.



## Detail of Operational Objectives

The College's operational and developmental objectives are supported by the annual budget as delineated in the following graphics.\*



### Operational Objective 1: Instruction

Utilizing almost two thirds of the annual budget for instructional purposes, the College expects to serve 100,000 students at twelve campus locations and more than 100 sites throughout the City. The College expects to offer 3,300 noncredit and 7,300 credit sections as well as over 500 contract and continuing

education classes. Over 700 full-time and 1,100 part-time faculty will provide instruction to students with the support of a classified staff comprised of 600 full-time and 300 part-time employees. Approximately 40 administrators and 59 department chairs provide oversight and leadership to ensure the College meets its operational objectives. CCSF libraries expect to serve over 850,000 visitors to the Rosenberg Library; 75,000 at Downtown; 65,000 at John Adams; 29,000 at Alice Statler; and 13,000 at Southeast Campus.

CCSF will continue to maintain its working relationships with educational institutions, including 26 partnerships with SFUSD and 34 collaborations with San Francisco State University.

\* Developmental portion of CCSF budget is approximate. It includes part of administrative, supervisory and reassigned time devoted to developmental activities. Additionally, it includes personnel costs for most of the administrative offices reporting directly to the Chancellor, and costs associated with Facilities Planning, Workforce and Economic Development and the Office of Outreach and Recruitment.

## Operational Objective 2—Student Development

To ensure students reach their educational goals, the **Student Development** division, representing about 10% of the College budget, will provide orientation and pre-enrollment counseling services to 17,000 students. Admissions and Records will serve over 100,000 students and 13,000 students will receive transfer services. Matriculation placement tests will be administered to 19,000 students and the GED/high school equivalency to 1,500 students. Over 12,000 financial aid applications will be processed. Over 9,600 students will receive high school and community outreach services. The Learning Assistance Center will provide over 202,000 tutoring hours to students, while the student health services expects to serve over 9,600 students.

## Operational Objective 3—Fiscal and Administration

Among the key operational functions within **Finance and Administration** is the management of a \$178 million in general funds and an additional \$55 million for capital improvements. Offices within the Finance and Administration will process over 3,000 contracts, 78,000 payroll checks, 41,000 non-payroll checks, and 2,600 job applications. Fiscal services will also manage over \$25 million in grant funds. Buildings and Grounds will maintain the continual operation of 79 buildings and bungalows for faculty, staff and students. ITS will support over 2,300 computers and 85 computer labs throughout the College. Administrative Services will oversee bookstore operations, food services for CCSF campuses and will provide support services for the CCSF Foundation.

## Operational Objective 4—Executive Leadership

The Chancellor, the Vice Chancellors and their staff will provide planning and policy-making support to the College including state and federal policy initiatives, leadership for the College planning, budgeting and assessment activities, and policy support for the Board of Trustees. The Office of Public Information/Marketing will continue to inform the residents of San Francisco about College programs and services; the Office of Research, Planning and Grants will continue to pursue alternative funding, anticipating the submission of upwards of 150 grants totaling from \$15 to \$20 million; and the Office of Development and the CCSF Foundation will continue to cultivate donors to augment the Foundation's \$19 million endowment.

## Operational Objective 5—College Participatory Governance

The College will continue its strong commitment to shared governance decision-making to ensure high standards and excellence, effective administrative operations and efficient and effective decision-making in the areas of fiscal and budgetary affairs. The Office of Shared Governance will continue to provide coordination, communication and support for over forty shared governance committees comprised of 400 faculty, classified staff, students and administrators.

## Developmental Objectives 2006-2007

**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.**

Objective 1.1: Continue to expand and improve programs and activities that focus on basic skills.

Objective 1.2: Continue implementation of Phase I through Phase IV of the assessment of basic skills programs and implement improvements as needed.

Objective 1.3: Expand and improve linkages from basic skills through transfer courses in the college curriculum.

Objective 1.4: Plan and design a comprehensive student success curriculum and strategies to further support the Basic Skills Initiative and better serve students.

**2. To continue to emphasize the strengthening and improvement of academic programs and courses, instruction, alternative systems of delivery, and success in achieving student learning outcomes.**

Objective 2.1: Continue to implement the Multicultural Infusion Project as it relates to curriculum, faculty and staff development.

Objective 2.2.: Work toward implementation of the College Self-Study Major Recommendations and the accrediting visiting team's recommendations for the re-accreditation of the College.

Objective 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.

Objective 2.4: Initiate the review, where needed, of existing policies and procedures that faculty use to identify desired learning outcomes by course and program.

Objective 2.5: Develop model survey instruments to assess employer, student, and alumni satisfaction with the College's instructional, transfer, and training programs.

Objective 2.6: Continue to work with appropriate shared governance constituencies to determine the feasibility associated with a schedule for implementation of an alternative semester calendar.

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

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

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

Objective 3.3: Develop partnerships with City of San Francisco departments and agencies as well as community organizations to support workforce training and economic development.

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

Objective 3.5: Continue to plan the development of training programs to address the need for high-pay/high-skill/value-added jobs at the Mission Bay and Third Street Corridor for local residents as well as within other sections of the City.

Objective 3.6: Continue to implement the CCSF Nursing Expansion Initiative with CPMC and St. Luke's Hospital.

**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.**

Objective 4.1: To continue to work with the Board of Trustees' historical priorities, develop a comprehensive communications initiative that will increase outreach, further diversify the College's faculty and staff, and encourage collaboration with community organizations.

Objective 4.2: Develop a marketing plan for the purpose of increasing non-credit, out-of-state, international and not-for-credit international student enrollment.

Objective 4.3: Continue to plan and develop partnerships with San Francisco Unified School District, other Bay Area school districts and the Bay Area 10 community college districts.

Objective 4.4: Restructure the College for Teens programs to accommodate the needs of target student audience, and expand dual and concurrent enrollment summer programs.

**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.**

Objective 5.1: Allocate resources in such a manner as to assure the delivery of student support and counseling services in a student-friendly manner across the College District.

Objective 5.2: 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;

Objective 5.3: Expand, improve and promote greater access to childcare, book loan program, computers and other tools useful in the educational process.

Objective 5.4: Seek to increase the number of students enrolled in College retention programs for historically underserved and underrepresented students.

Objective 5.5: Expand utilization of web-based technology to strengthen the delivery of student services including those referenced above.

Objective 5.6: Expand capacity of student support services with electronic educational planning and certified/degree/transfer audit programs

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

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

Objective 6.2: Continue to pursue increases in base funding.

Objective 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).

Objective 6.4: Implement 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:

Balboa Berm Removal	Downtown Campus
Joint-Use Facility	Performing Arts Center
John Adams	Student Health Services Bldg
Child Care Center	Chinatown/North Beach Campus
Mission Campus	Community Health & Wellness Complex
Selected remodeling/renovation projects	

Objective 6.5: Continue to use grants to leverage other resources.

Objective 6.6: Continue to conserve and maintain CCSF works of art, including historic College buildings.



Objective 6.7: Continue to develop the Foundation and its role in helping the College achieve targeted objectives associated with the Institutional Advancement Plan, and host an annual joint meeting of the Board of Trustees and the Foundation's Board of Directors.

**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.**

Objective 7.1: Continue to implement bond-funded technology projects, including intercampus connectivity, document imaging, and classroom/laboratory technology improvements.

Objective 7.2: Explore and implement (as feasible) for CCSF students expanded access to Web-based services and resources, including e-mail, chat rooms, discussion boards, Web-portal, laptop loans, and wireless access.

Objective 7.3: Explore and evaluate the use of interactive television (IPTV) to deliver educational programming to students at various campuses.

Objective 7.4: Review College business practices to improve efficiency and productivity, especially in administration areas using Banner applications.

**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 on diversity at all levels of the College.**

Objective 8.1: Improve efforts to recruit and hire a diverse faculty, administration, and staff, and continue to evaluate processes to ensure that the College workforce reflects the diverse communities the College serves.

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

Objective 8.3: Employ technology including multi-media to improve and increase communications with employees, students, and the greater community about College programs and activities. Produce periodic reports to the College on the status of these improvements.

Objective 8.4: Continue to improve the effectiveness of the participatory governance and consultation process to better enable various constituent groups—especially classified staff and students—to participate in the development and implementation of College initiatives.

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

Objective 8.6: Implement the recommendations from the PBC's Evaluation of the College Planning and Budgeting System (January 2005), including the restructuring of the College assessment reports and management plan.

**Appendix B**  
**Major Cost Center Summary: Total Budget Compared to Total Estimated Expenditures**

## Major Cost Center Summary: Total Budget Compared to Total Estimated Expenditures

	Budget FY 2001-02	Budget FY 2002-03	Budget FY 2003-04	Budget FY 2004-05	Budget FY 2005-06	Budget FY 2006-07
0020 - Chancellor's Office	\$ 1,109,516	\$ 1,122,393	\$ 1,126,689	\$ 1,301,716	\$ 1,232,721	1,045,283
0040 - Public Information	664,914	726,347	485,344	516,502	539,968	578,596
0050 - Research and Planning	689,099	708,505	678,284	690,502	722,628	1,162,359
0060 - Government Relations	277,160	323,153	325,541	378,407	396,242	461,084
0070 - General Counsel Office	623,897	817,347	662,127	706,570	745,060	673,618
0078 - College Development	260,469	265,345	342,541	358,384	302,843	263,287
0120 - Vice Chancellor Admn/Finance	1,196,033	1,077,451	929,739	1,029,017	1,230,715	1,495,551
1105 - Administrative Services -	1,033,583	1,348,545	2,444,785	2,636,882	2,710,072	2,061,622
1500 - District Business Service	3,313,600	3,575,396	3,183,438	3,504,377	3,768,250	3,968,730
2010 - Human Resources - General	2,404,718	2,707,732	2,276,754	2,429,562	2,484,371	2,671,632
2510 - ITS-Administration	5,475,520	5,879,731	5,308,070	5,909,560	6,059,175	6,616,298
3522 - Physical Plant	15,673,496	16,545,195	16,017,286	17,179,687	17,808,873	18,189,987
4010 - Vice Chancellor Student Dev.	705,097	950,769	1,294,403	1,471,796	1,245,013	1,629,889
4024 - Associate Dean: A&R	4,154,512	4,161,070	3,994,510	4,248,669	4,185,557	4,309,810
4041 - Dean of EOP - Financial A	2,349,502	2,376,395	2,220,673	2,421,327	2,377,278	2,628,119
4060 - Outreach & Recruitment Se	312,092	329,835	228,070	402,780	356,791	186,626
4900 - Central Services	6,596,422	6,195,411	7,253,571	9,271,946	9,748,490	9,740,370
5110 - Provost's Office (1.)	13,374,880	14,536,264	13,577,153	9,964,925	33,983,551	33,668,457
6110 - Matriculation Office	417,671	1,343,489	444,862	456,187	405,782	385,767
6210 - Student Affairs Office	1,330,902	1,258,582	1,051,660	1,069,029	970,509	1,058,152
6410 - Dean of Counseling	6,158,496	6,674,298	6,804,623	7,461,523	7,243,814	7,964,613
7100 - Applied Sciences School	6,289,874	6,097,189	5,066,185	5,522,386	3,873,789	4,426,644
7200 - Science & Math School	12,121,911	12,386,779	11,735,353	12,737,968	10,975,308	11,963,771

	Budget FY 2001-02	Budget FY 2002-03	Budget FY 2003-04	Budget FY 2004-05	Budget FY 2005-06	Budget FY 2006-07
7300 - Behavioral Sciences School	9,785,679	10,002,087	9,151,002	10,011,148	7,904,290	9,643,722
7400 - Business School	5,954,824	5,962,595	5,455,928	6,187,377	4,122,324	4,691,791
7500 - Liberal Arts School	15,982,448	16,567,080	15,474,693	16,711,314	12,554,394	14,195,690
7600 - International Education/E	18,611,104	18,977,322	18,790,930	20,230,744	15,465,617	16,736,219
7700 - Health & Physical Education	8,586,448	8,905,310	8,817,329	10,246,302	8,645,889	9,764,694
8100 - Alemany Campus	507,910	507,824	467,986	474,129	467,232	481,165
8200 - Southeast Campus	598,812	621,074	624,866	640,717	576,715	650,575
8300 - International Education/E	495,254	506,623	541,312	-	-	-
8400 - Mission Campus	694,466	721,099	650,731	691,782	686,884	705,866
8500 - Business School	549,697	560,268	470,533	-	-	-
8600 - Liberal Arts School	87,092	70,557	12,818	-	-	-
8700 - Applied Sciences School	95,826	109,825	145,714	-	-	-
8800 - Health & Physical Education	706,382	768,925	704,989	-	-	-
8900 - Business School	-	-	-	-	-	-
9300 - Library/Learning Resource	4,845,392	5,199,080	4,777,255	5,191,417	5,238,511	5,624,455
<b>Grand Total:</b>	<b>\$ 154,034,698</b>	<b>\$ 160,886,890</b>	<b>\$ 153,537,747</b>	<b>\$ 162,054,632</b>	<b>\$ 169,028,657</b>	<b>\$ 179,644,443</b>

**Appendix C**  
**Budget by Account Summary**

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
Recommended Final Budget with Tentative and Prior Year Comparative  
Budget By Account Summary  
Fiscal year 2006-2007

<u>Account</u>	<u>2006-2007 Final Budget</u>	<u>2006-2007 Tentative Budget</u>	<u>2005-2006 Estimated Final</u>
1000 - Budget-Certificated Salaries			
1120 - Faculty-Sch1	44,714,122	41,959,823	41,631,077
1129 - Faculty-Long Term Substitutes	709,708	671,665	679,147
1210 - Administrators	6,667,589	6,010,013	5,962,348
1220 - Nonteaching-Sch1	1,982,501	1,916,822	1,897,130
1230 - Librarians-Sch1	1,385,421	1,362,918	1,335,171
1240 - Counselors-Sch1	4,657,506	3,951,687	4,419,207
1250 - Student Health Personnel	-	2,230	2,165
1280 - Supervisors	1,751,781	1,488,531	1,371,001
1322 - Faculty-Regular Hours	23,926,000	24,630,170	23,794,330
1324 - Faculty-Summer/Int Hourly	2,625,000	3,479,636	2,500,278
1325 - Faculty-Subs	1,020,000	876,768	976,195
1412 - Supervisors-Hourly	8,600	8,184	8,103
1422 - Nonteaching-Hourly	1,925,980	2,069,942	2,147,433
1423 - Part-time Office Hours	290,387	250,979	424,698
1424 - Nonteaching-Sum/Int	136,881	26,295	130,986
1432 - Librarians-Hourly	349,916	319,617	334,848
1434 - Librarians-Sum/Int	65,283	6,778	62,472
1442 - Counselors-Hourly	833,131	939,002	797,255
1444 - Counselors-Sum/Int	157,950	183,445	138,381
1452 - Student Health Persn-Hourly	14,000	13,842	13,324
1484 - Supervisors-Stipends	362,359	404,004	404,840
1990 - Grievance-Acad Settle	-	43,495	39,971
1992 - AFT-contract retros	-	9,155	11,061
<b>Total Academic Salaries Accounts</b>	<b>93,584,117</b>	<b>90,625,000</b>	<b>89,081,420</b>
2000 - Budget-Classified Salaries		-	-
2110 - Classified-Reg	30,687,288	28,864,464	28,815,662
2115 - Governing Board	42,000	42,162	42,162
2210 - Instructional Aides-Reg	1,927,606	1,807,848	1,773,333
2330 - Classified-NI Temp	1,056,175	1,094,625	1,082,216

Account	2006-2007 Final Budget	2006-2007 Tentative Budget	2005-2006 Estimated Final
2334 - Classified-Sum/Int	168,714	160,680	12,217
2370 - Classified-NI Coll Aide	1,647,000	1,502,652	1,461,817
2374 - Classified-Summer Lab Aide	-	-	139,762
2380 - Classified-Overtime	486,305	557,401	526,596
2410 - Instructional Aides-Non Reg Tem	475,890	370,168	349,983
<b>Total Classified Salaries Accounts</b>	<b>36,490,979</b>	<b>34,400,000</b>	<b>34,203,748</b>
3000 - Fringe Benefits-Budget Only			
3101 - STRS	6,863,714	6,745,896	6,543,672
3201 - PERS	490,995	458,893	470,618
3301 - OASDI	2,391,811	2,286,716	2,118,278
3321 - Medicare	1,708,781	1,620,775	1,536,739
3401 - Health Service	10,379,288	10,424,145	9,452,913
3416 - Dental	2,463,197	2,529,033	2,271,838
3431 - Life Insurance	160,664	174,177	147,975
3446 - Prescription Drug	136,672	139,791	121,579
3461 - IFR-Post Retirement	5,565,406	4,459,127	4,415,084
3501 - SUI	179,176	755,553	734,105
3601 - Worker's Compensation	764,776	613,612	937,910
3701 - SFERS	4,648,682	4,418,780	4,278,995
3901 - Other Benefits	6,185	3,200	5,902
3991 - Other Benefits-Transportation	15,000	15,000	14,875
3992 - Other Benefits-Health Benefits	70,000	30,300	65,717
<b>Total Employee Benefits Accounts</b>	<b>35,844,347</b>	<b>34,674,999</b>	<b>33,116,198</b>
4000 - Budget-Supplies/Materials			
4102 - Textbooks	45,306	37,311	31,728
4103 - Other Books	8,991	7,404	7,357
4202 - Bookstore-COGS	23	19	19
4211 - Cafeteria-COGS (Food)	2,137	1,760	1,600
4301 - Printing Supplies	602,150	495,888	564,707
4302 - Computer Supplies	89,244	73,495	71,606
4303 - Other Supplies	910,921	750,170	802,806



Account	2006-2007	2006-2007	2005-2006
	Final Budget	Tentative Budget	Estimated Final
4304 - Durable Supplies	285	235	214
4305 - Instructional Supplies	19,073	15,707	16,453
4306 - Food Supplies	15,053	12,397	11,270
4405 - Paper/Plastic Supplies	4,969	4,092	2,046
4410 - Miscellaneous	1,848	1,522	1,506
<b>Total Supplies Accounts</b>	<b>1,700,000</b>	<b>1,400,000</b>	<b>1,511,313</b>
5000 - Budget-Other Operating Expenses	-	-	-
5101 - Instructional Service Agreement	370,000	134,000	371,650
5110 - Guest Lecturer	5,316	5,200	5,704
5130 - Dues and Memberships	158,154	154,716	185,421
5190 - Other Consulting	1,149,294	1,124,309	1,399,521
5202 - Conference and Food Services	5,263	5,149	6,382
5210 - Travel - Non-Local	112,920	110,465	135,564
5212 - Travel - Local	48,862	47,800	53,294
5350 - Postage	445,270	435,590	526,379
5410 - Insurance	1,300,000	1,196,443	1,296,160
5510 - Water/Sewage	304,685	298,061	291,790
5520 - Gas/Electricity	1,624,978	1,844,000	1,366,509
5530 - Telephone	400,000	300,000	399,978
5560 - Housekeeping	482,701	360,000	438,561
5610 - Other Property Leases	734,087	718,129	734,061
5620 - Property Leases - SFUSD	600,000	533,432	603,321
5631 - Vehicle Leases	30,667	30,000	34,788
5632 - Copier Leases	175,221	171,412	176,922
5633 - Other Leases	50,396	49,300	58,029
5640 - Maint & Repair - Non-Equipment	761,457	523,000	742,092
5650 - Maint & Repair - Equipment	557,778	521,196	530,820
5655 - Maint & Repair - Vehicles	73,396	71,800	82,367
5656 - Software License Fees	674,667	660,000	660,440
5657 - Maint - Hazardous Materials	63,296	61,920	91,491
5658 - Maint - Other	5,316	5,200	5,341
5720 - Litigation	150,000	168,020	124,078
5721 - Judgements/Claims	2,821	2,760	750
5801 - Broadcasting	36,800	36,000	49,893
5802 - Print Advertising	185,968	180,947	207,394
5803 - Other Advertising	54,198	47,150	53,775

Account	2006-2007	2006-2007	2005-2006
	Final Budget	Tentative Budget	Estimated Final
5901T - Interest expense-TRAN	-	40,926	-
5902 - Testing Services	35,267	34,500	34,499
5903 - City Services	-	491,035	13,967
5904 - Meals for Governing Board	4,455	3,419	4,362
5906 - Credit Card Fees	194,089	189,870	177,483
5907 - Over/Short	-	-	-
5908 - Bank Service Fees	103,956	93,000	105,711
5909 - Receivable Write-Off	400,000	400,000	400,000
5910 - Other Expenses	31,946	31,252	46,361
5911 - Tuition Reimbursement	27,511	23,000	25,343
5912 - Fees for Services	92,244	101,000	21,118
5913 - Banquet and Other Food Expenses	47,022	46,000	51,828
<b>Total Other Operating Accounts</b>	<b>11,500,000</b>	<b>11,250,000</b>	<b>11,513,146</b>
6000 - Budget-Capital Outlay	50,000	-	1,495
6201 - Planning Costs		1,495	-
6411 - Add-Furniture/Fixtures		2,984	2,984
6413 - Add-Computer Equipment		9,216	8,570
6414 - Add-Miscellaneous Equipment		15,647	15,704
6431 - Repl-Furniture/Fixtures		325	-
6432 - Repl-Vehicles		14,276	29,078
6451 - Add-Expendable Furniture/Fixt	-	6,056	6,056
<b>Total Capital Outlay Accounts</b>	<b>50,000</b>	<b>50,000</b>	<b>63,887</b>
7000 - Budget-Other Outgo	-	-	-
7320 - Transfer out - General Restrict	75,000	125,000	166,727
7330 - Transfer out - Cafeteria	400,000	414,700	420,968
7340 - Transfer out - Child Developmen	-	-	-
7370 - Transfer out - Self Insurance	-	60,300	89,829
7383 - Transfer out - Scholarship Trus	-	-	12,500
7600 - Other Payments to/for Students	-	-	200
<b>Total Other Outgo Accounts</b>	<b>475,000</b>	<b>600,000</b>	<b>690,224</b>
<b>Total Expenditure and Transfers Out</b>	<b>\$ 179,644,443</b>	<b>\$ 173,000,000</b>	<b>\$ 170,179,936</b>

**Appendix D**  
**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.)

**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.