Honorable Board of Trustees of the  
San Francisco Community College District

Subject: Resolution No. 960829-B21  
Adoption of Recommended Final Budget 1996-97

President and Members:

The California Code of Regulations requires the governing board of each community college district to hold a public hearing on the proposed budget for the ensuing fiscal year on or before the 15th day of September. In addition, the proposed budget must be made available to the public for inspection at least three days before the hearing. Furthermore, the budget cannot be adopted by the governing board of the district until after the public hearing has been held.

The proposed budget was available for public inspection from August 22, 1996 through August 26, 1996 at the District Business Office located at 33 Gough Street, San Francisco, California.

The final budget as recommended by the Chancellor for approval by the Board of Trustees for the Fiscal Year 1996-97 is as follows:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund – Unrestricted Total</td>
<td>$110,506,910</td>
</tr>
<tr>
<td>Estimated Revenues</td>
<td></td>
</tr>
<tr>
<td>Add: Beginning Balance</td>
<td>5,134,964</td>
</tr>
<tr>
<td>Total Estimated Revenue and Beginning Balance</td>
<td>$115,641,874</td>
</tr>
<tr>
<td>Estimated appropriations (includes a $566,000 transfer to Capital Outlay Fund)</td>
<td>115,128,826</td>
</tr>
<tr>
<td>Add: Unallocated Appropriations</td>
<td>513,048</td>
</tr>
<tr>
<td>Total appropriations and Transfers for Capital Outlay</td>
<td>$115,641,874</td>
</tr>
<tr>
<td>General Fund Balance, - Unreserved</td>
<td></td>
</tr>
<tr>
<td>Designated special Reserve</td>
<td>$3,150,000</td>
</tr>
<tr>
<td>Block Grant, (one-time funds)</td>
<td>$3,050,311</td>
</tr>
<tr>
<td>General Fund – Restricted</td>
<td>$11,217,742</td>
</tr>
<tr>
<td>Cafeteria Fund</td>
<td>$750,000</td>
</tr>
</tbody>
</table>
Child Development Fund: 1,164,493
  State Sources 976,402
  Federal Sources 188,091
  Total $1,164,493

Capital Outlay Fund 2,049,200

Financial Aid: 5,416,019
  State Sources 363,270
  Federal Sources 4,974,586
  Transfers-In 78,163
  Total $5,416,019

The following resolution is recommended for adoption:

PART 1 – ADOPTION OF FINAL 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 Recommended Final Budget 1996-97 of the San Francisco Community College District, as detailed on Community College District forms and summarized by fund, purpose, and the amount as follows:

General Fund – Unrestricted Total
  Estimated Revenues $110,506,910
  Add: Beginning Balance 5,134,964
  Total Estimated Revenue and Beginning Balance $115,641,874

Estimated Appropriations (includes a $566,000 transfer
To the Capital Outlay Fund) 115,128,826
  Add: Unallocated Appropriations 513,048
  Total Appropriations and Transfers for Capital Outlay $115,641,874

General Fund Balance, - Unreserved
  Designated special Reserve $3,150,000
  Block Grant, (one-time funds) $3,050,311
  General Fund – Restricted $11,217,742
  Cafeteria Fund 750,000
Child Development Fund: 1,164,493
State Sources 976,402
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Total $1,164,493

Capital Outlay Fund 2,049,200

Financial Aid: 5,416,019
State Sources 363,270
Federal Sources 4,974,586
Transfers-In 78,163
Total $5,416,019

Section 2 - Any action taken by the Board of Trustees at its meeting of August 29, 1996 shall be incorporated in the Recommended Final Budget 1996-97 and a copy of the Recommended Final Budget 1996-97 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 Adopted Budget are hereby appropriated to the several funds and departments indicated in the Adopted Budget for the purpose of meeting expenditure appropriations provided in the Adopted Budget. These proposed expenditure are hereby appropriated to the funds and departments enumerated in the Adopted 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 Adopted Budget.

Section 4 - The Chancellor and Chief Operating Officer 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 1996-97 Expenditures, 1996-97 Income, and 1996-97 Income sections of the budget. All entries concerning the 1996-97 Expenditures section shall be in accordance with the total proposed expenditures included in the Recommended Final Budget 1996-97 as listed above.

Section 5 - The Chancellor and Chief Operating Officer are also authorized to convert the budget adopted by the Board of Trustees on
Community College District forms to the forms and accounts required by the San Francisco Controller; to execute all necessary budgetary documents, including current and subsequent budget transfers as required by 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 Chief Operating Officer are hereby authorized to withhold filing the documents described in Sections 4 and 5 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 Adopted Budget become available, such excess revenues will be budgeted in an Appropriation for Contingencies.

PART 2 – ADMINISTRATIVE PROVISIONS

Section 1 - Because total appropriations contained in the Recommended Final Budget are based on estimated revenues which may not be fully realized, it shall be incumbent upon the Chancellor and Chief Operating Officer to review revenue estimates each month. If such revenue estimates indicate a shortage, the Chancellor and Chief Operating Officer shall freeze an equivalent amount of expenditure appropriations. These frozen appropriations may only be released if subsequent estimates indicate that the collection of the amounts originally estimated is assured.

Section 2 - The Chancellor and Chief Operating Officer are hereby authorized to make any transfers 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, the transfers from the Appropriation for contingencies 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 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 Chief Operating Officer.
Section 3 - The Chancellor and Chief Operating Officer 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 of retirement for service or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission Title 22, Section 22.02.B9. Provided, however, that the position held by an employee who is entitled to such lump sum payment will not be filled with either a permanent or temporary replacement until such lump sum payment has been recovered from funds budgeted for personal services, and further provided that in the event that said position must be filled immediately it may be so filled on the recommendation of the Chancellor and approval by the Board of Trustees of a resolution providing funds for the purpose.

Section 4 - That the San Francisco Community College District and the San Francisco Controller are hereby authorized and directed to continue the existing special and trust funds, revolving funds and reserves; and the receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which such fund was established. The San Francisco Community College District and the San Francisco Controller 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 moneys, or property to be converted into money, there shall be set up in the accounting records of the San Francisco Community College District and the San Francisco Controller, 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 moneys 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 Adopted Budget, may be increased, decreased, or reclassified only by a formal resolution approved by a majority of the members of the Board of Trustees. Funds provided in the Adopted Budget for permanent classified positions may with the approval of the Chancellor and Chief Operating Officer be used to provide for a 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 in a permanent classified position. Funds provided in the Adopted Budget for permanent positions may with the approval of the Chancellor and Chief Operating Officer be transferred to certificated hourly accounts when it becomes necessary to replace a permanent employee who is on extended leave without pay. Funds provided in the Adopted Budget for permanent certificated positions may with the approval of the Chancellor and Chief Operating Officer be transferred to other certificated positions.

Section 7 - Surpluses existing in appropriations made for permanent positions in the Adopted Budget, shall be transferred by the Chancellor and Chief Operating Officer to the maximum extent feasible, into the Reserve for Contingencies prior to June 30, 1997.

Section 8 - Moneys 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 or property. Any excess funds, and any amount received for damaged equipment which is not to be repaired shall be credited to Miscellaneous Revenues of the General Fund; provided that where the property is damaged during construction and such construction is funded from the Capital Outlay Projects Fund, the excess funds shall be credited to the specific construction project in the Capital Outlay Projects Fund.

PART 3 – GENERAL FUND – RESTRICTED

Section 1 - The General Fund – Restricted portion of the SFCCD Budget contains appropriation of categorical funds from Disabled Students Programs and Services (DSPS), Matriculation, Adult Basic Education, Contract Education, Community Services, ESL – Processing Fees, International Institute, Parking Fee Fund, Grants Fiscal Services, Student Health Services, BFAP Program, and
Extended Opportunity Program and Services (EOPS), Parts A & B. EOPS Part C is appropriated and expended in the Student Financial Aid Fund. Such appropriation shall be increased or decreased in accordance with the amount made available during the year 1996-97 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 Chief Operating Officer to the extent permitted by the laws and regulations of the State of California.

PART 4 – CHILD DEVELOPMENT FUND

Section 1 - The Child Development Fund portion of the SFCCD Budget contains appropriations of categorical funds from the Child Care Food Program, the State Preschool Program, the Center-Public Child Development Program, Title IV-A “At Risk” Child Care and the Campus Child Care Bailout and Tracking. Such appropriations shall be increased or decreased in accordance with the amount made available during fiscal year 1996-97 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 Officer to the extent permitted by the laws and regulations of the State of California.

Recommended for adoption:

Del M. Anderson
Chancellor

Originator: James Kendrix