

**DRAFT: 19-20 PRELIMINARY Budget**

**CCSF 2018-19 Budget Projection (U-fund and Parcel)**

				19-20 Preliminary Budget Dev			
	Adopted 2018-19	Current Projected 2018-19	Variance (Adopted vs Projected)	Cost Decreases (Actuals in Orange)	Cost Increases	19-20 Current Estimate	19-20 Target
<b>Beginning Reserve Balance</b>	\$ 22,591,189	\$ 24,233,074	\$ 1,641,885			\$ 8,996,979	\$ 8,996,979
FTES Target	24,809	22,668	(2,141)			22,668	22,668
	\$ -	\$ -				<b>Hold Harmless Funding</b>	<b>Hold Harmless Funding</b>
<b>8xxx Total Revenue</b>	\$ 193,867,459	\$ 180,736,643	\$ (13,130,816)			\$ 185,034,469	\$ 185,034,469
<b>1xxx Certificated Salaries</b>							
1100 Full Time Teaching Faculty	\$ 43,271,232	\$ 43,961,164	\$ (689,932)	\$ (9,250,066)	\$ 2,489,292	\$ 37,200,390	\$ 40,570,183
1210 All Admin, Including Classified	\$ 8,016,724	\$ 8,588,190	\$ (571,466)	\$ (1,771,179)	\$ 222,235	\$ 7,039,246	\$ 6,471,316
1220-1280 FT Librarian, Couns, Reassign	\$ 10,872,154	\$ 9,728,864	\$ 1,143,290	\$ (748,853)	\$ 6,409,772	\$ 15,389,783	\$ 7,827,119
1300 PT and FT Overload Instructional Faculty	\$ 22,362,849	\$ 29,059,145	\$ (6,696,296)	\$ (3,966,221)		\$ 25,092,925	\$ 18,091,020
1400 PT and FT Overload Noninstructional Faculty	\$ 3,717,059	\$ 3,946,323	\$ (229,264)	\$ (1,099,321)		\$ 2,847,002	\$ 4,018,521
<b>Total Certificated Salaries</b>	\$ 88,240,017	\$ 95,283,685	\$ (7,043,668)	\$ (16,835,640)	\$ 9,121,298	\$ 87,569,346	\$ 76,978,159
<b>2xxx Classified Salaries</b>							
2100 FT Regular	\$ 38,650,239	\$ 37,861,615	\$ 788,624	\$ (6,144,399)	\$ 2,984,071	\$ 34,701,287	\$ 34,551,253
2200 FT Instructional Aides	\$ 2,119,187	\$ 2,133,766	\$ (14,579)		\$ 69,561	\$ 2,203,327	\$ 2,175,350
2300 Classified Temp/OT	\$ 3,634,447	\$ 4,553,936	\$ (919,489)	\$ (953,335)		\$ 3,600,601	\$ 3,507,271
2400 Instructional Aides Non-reg Temp	\$ 548,133	\$ 552,656	\$ (4,523)			\$ 552,656	\$ 539,880
<b>Total Classified Salaries</b>	\$ 44,952,006	\$ 45,101,973	\$ (149,967)	\$ (7,097,734)	\$ 3,053,632	\$ 41,057,871	\$ 40,773,754
<b>3xxx Benefits</b>							
3100 STRS	\$ 11,049,956	\$ 12,300,843	\$ (1,250,886)	\$ (1,497,952)	\$ 1,160,845	\$ 11,963,736	\$ 11,638,683
3200 PERS	\$ 547,330	\$ 437,001	\$ 110,329	\$ (307,220)	\$ 149,204	\$ 278,985	\$ 267,374
3300 OASDI/Medicare	\$ 3,944,586	\$ 4,532,821	\$ (588,234)	\$ (770,477)	\$ 391,942	\$ 4,154,286	\$ 3,778,277
3400 Health/Dental/Life	\$ 23,324,856	\$ 24,808,611	\$ (1,483,755)	\$ (5,052,932)	\$ 4,310,229	\$ 24,065,908	\$ 21,111,506
3500 SUI	\$ 149,958	\$ 67,879	\$ 82,079	\$ (11,583)	\$ 5,892	\$ 62,188	\$ 56,766
3600 WC/OPEB	\$ 4,012,325	\$ 4,305,064	\$ (292,739)	\$ (731,619)	\$ 372,175	\$ 3,945,620	\$ 3,596,761
3700 SF Retirement	\$ 8,176,375	\$ 8,393,342	\$ (216,967)	\$ (1,181,978)	\$ 587,417	\$ 7,798,781	\$ 7,770,846
<b>Total Benefits</b>	\$ 51,205,388	\$ 54,845,560	\$ (3,640,173)	\$ (9,553,761)	\$ 6,977,705	\$ 52,269,505	\$ 48,220,214
<b>4xxx Supplies</b>							
4100 Books	\$ 11,891	\$ 6,168	\$ 5,723			\$ 6,168	\$ 10,000
4300 Supplies	\$ 1,397,380	\$ 1,507,102	\$ (109,722)	\$ (1,200,000)		\$ 307,102	\$ 333,768
4400 Uniforms	\$ 40,715	\$ 28,970	\$ 11,744			\$ 28,970	\$ 31,113
<b>Total Supplies</b>	\$ 1,449,985	\$ 1,542,240	\$ (92,255)	\$ (1,200,000)	\$ -	\$ 342,240	\$ 374,882
<b>5xxx Services</b>							
5100 Consulting/Services	\$ 4,347,732	\$ 4,863,989	\$ (516,257)	\$ (3,500,000)		\$ 1,363,989	\$ 1,363,989
5200 Travel	\$ 777,873	\$ 959,107	\$ (181,233)			\$ 959,107	\$ 58,284
5300 Postage	\$ 177,738	\$ 177,738	\$ -			\$ 177,738	\$ 177,738
5400 Insurance	\$ 926,534	\$ 797,774	\$ 128,760		\$ 2,465,706	\$ 3,263,480	\$ 3,263,480
5500 Utilities	\$ 2,502,953	\$ 3,303,264	\$ (800,310)		\$ 132,131	\$ 3,435,394	\$ 3,572,166
5600 Leases/Maint/Repair	\$ 4,100,757	\$ 4,889,941	\$ (789,184)			\$ 4,889,941	\$ 4,298,143
5700 Legal	\$ 886,807	\$ 793,494	\$ 93,313			\$ 793,494	\$ 793,494
5800 Printing/Advertising	\$ 386,914	\$ 281,092	\$ 105,822			\$ 281,092	\$ 281,092
5900 Fees/Other	\$ 1,003,237	\$ 789,616	\$ 213,621			\$ 789,616	\$ 789,616
<b>Total Services</b>	\$ 15,110,547	\$ 16,856,015	\$ (1,745,468)	\$ (3,500,000)	\$ 2,597,837	\$ 15,953,851	\$ 14,598,002
<b>6xxx Equipment</b>							
6100 Site Improvements							
6300 Books/Media	\$ 144,691	\$ 166,260	\$ (21,569)			\$ 166,260	\$ 101,147
6400 Furniture/Fixtures	\$ 643,869	\$ 440,735	\$ 203,134			\$ 440,735	\$ 143
<b>Total Equipment</b>	\$ 788,560	\$ 606,995	\$ 181,566	\$ -	\$ -	\$ 606,995	\$ 101,290
<b>7xxx Transfers Out</b>							
Cafeteria	\$ 463,381	\$ 463,381	\$ -	\$ -	\$ -	\$ 463,381	\$ 463,381
Child Care	\$ 690,019	\$ 690,019	\$ -	\$ -	\$ -	\$ 690,019	\$ 690,019
FTES Overreport Repayment	\$ 2,482,870	\$ 2,482,870	\$ -	\$ -	\$ -	\$ 2,482,870	\$ 2,482,870
<b>Total Transfers</b>	\$ 3,636,270	\$ 3,636,270	\$ -	\$ -	\$ -	\$ 3,636,270	\$ 3,636,270
<b>Total Expenditures</b>	\$ 205,382,773	\$ 217,872,738	\$ (12,489,965)	\$ (38,187,135)	\$ 21,750,472	\$ 201,436,078	\$ 184,682,570
<b>Budgeted Operating (Deficit)/Surplus</b>	\$ (11,515,314)	\$ (37,136,095)	\$ (25,620,781)			\$ (16,401,608)	
<b>Adjustments</b>							
Self Insurance Reserve Full Depletion	\$ -	\$ 8,700,000	\$ 8,810,721			\$ -	\$ -
Parcel Tax Reserve Full Depletion	\$ -	\$ 5,000,000	\$ 5,000,000			\$ -	\$ -
SWP Transfer	\$ -	\$ 3,200,000	\$ 3,745,670			\$ -	\$ -
Capital Outlay Transfer	\$ -	\$ 2,000,000	\$ 3,582,489			\$ -	\$ -
AEBG Transfer	\$ -	\$ 2,500,000	\$ 2,522,259			\$ -	\$ -
Position Control Adjustments	\$ -	\$ 500,000				\$ -	\$ -
Classified Vacancy Rate				\$ 1,209,294		\$ 1,209,294	\$ 1,209,294
<b>Total Adjustments</b>		\$ 21,900,000					
<b>Budgeted Operating (Deficit)/Surplus</b>	\$ (11,515,314)	\$ (15,236,095)				\$ (15,192,314)	\$ 1,561,193
<b>Total Reserves</b>	\$ 11,075,875	\$ 8,996,979	\$ (2,078,896)			\$ (6,195,335)	\$ 10,558,172
<b>5% Required Reserve</b>	\$ 9,288,534	\$ 8,848,617	\$ (439,917)			\$ 9,121,784	\$ 8,284,109
<b>Funds in Excess of Reserve Requirement</b>	\$ 1,787,341	\$ 148,362	\$ (1,638,979)			\$ (15,317,119)	\$ 2,274,063

**2020 Certificated (Line 1000) Budget Progression**

		<b>Current Projected 2018-19</b>	
1xxx	<b>Certificated Salaries</b>		
1100	Full Time Teaching Faculty	\$ 43,961,164	
1210	All Admin, Including Classified	\$ 8,588,190	
1220-1280	FT Librarian, Couns, Reassign	\$ 9,728,864	
1300	PT and FT Overload Instructional Faculty	\$ 29,059,145	
1400	PT and FT Overload Noninstructional Faculty	\$ 3,946,323	
<b>Total Projected 18-19 Expenditures</b>		<b>\$ 95,283,685</b>	
<b>SERP Reduction</b>		<b>\$ (6,633,024)</b>	<b>Cost Decrease</b>
<b>Initial Schedule Reduction</b>		<b>\$ (2,592,843)</b>	<b>Cost Decrease</b>
<b>Admin Reductions</b>		<b>\$ (1,200,000)</b>	<b>Cost Decrease</b>
<b>Negotiated Salary Increase/COLA</b>		<b>\$ 2,711,527</b>	<b>Cost Increase</b>
<b>Initial 1xxx Expenditures for 19-20</b>		<b>\$ 87,569,345</b>	
<b>Board Authorization from April 25</b>		<b>\$ 81,441,729</b>	
<b>Budget Need</b>		<b>\$ (6,127,616)</b>	
1120	FT Instructional Faculty	\$ 1,500,000	15 FTEF reduction in discretionary reassigned time shifts to 1120 from 1220
1210	Administrators	\$ -	18% reduction accounted for elsewhere
1220	FT Nonteaching	\$ (1,500,000)	15 FTEF reduction in discretionary reassigned time shifts from 1220 to 1120
1230	FT Librarians	\$ -	
1240	FT Counselors	\$ (1,200,000)	Shift U-funded Counselors to restricted funds. (see SSSP tab for funding availability)
1250	FT Student Health	\$ -	
1280	FT Supervisors	\$ -	Department consolidation
1323	PT Instructional Faculty	\$ (4,525,116)	Better Schedule Estimate and Reduction in discretionary reassigned time reduces PT faculty costs
1325	Faculty - day to day subs	\$ -	
1333	FT Extra Pay Instructional	\$ -	
1422	PT/PX Noninstructional	\$ (262,500)	~33% reduction in discretionary noninstructional time
1423	PT Office Hours	\$ -	
1432	PT/PX Librarians	\$ (140,000)	Reduced library hours at centers
1442	PT/PX Counselors	\$ -	
1484	Department chair stipends	\$ -	Estimate based on department consolidation
	<b>Total</b>	<b>\$ (6,127,616)</b>	
	<b>Budget Need</b>	<b>\$ (6,127,616)</b>	
	<b>Difference</b>	<b>\$ (0)</b>	
<b>Total</b>		<b>\$ 81,441,729</b>	
<b>New 1xxx Target for Balanced Budget</b>		<b>\$ 76,978,159</b>	
<b>Difference</b>		<b>\$ (4,463,570)</b>	
<b>Final Adjustments presented May 30th</b>			
Restructure Delivery of Counseling Services to meet categorical funding requirement		\$ (1,400,000)	
Further Class Schedule Adjustments- Fall and Spring		\$ (2,000,000)	
Department Consolidation		\$ (200,000)	
Position Control Adjustments Administrative Salaries		\$ (300,000)	
Additional Vacancy Savings (Faculty and Admin)		\$ (500,000)	
Adjust to balance		\$ (63,570)	
<b>Total</b>		<b>\$ (4,463,570)</b>	

Revenue, Expenses per 311, U fund and Parcel Combined					Loss of Stability Funding	Projected Target	
					FY15	FY16	FY17
Total Revenue		\$ 197,380,217	\$ 220,985,495	\$ 205,414,881	\$ 174,778,789	\$ 180,736,643	\$ 185,034,469
Revenue Minus Stability		\$ 157,597,812	\$ 179,507,390	\$ 161,199,213	\$ 174,778,789	\$ 180,736,643	\$ 185,034,469
Academic Salaries (no Admin)	1000	76,308,157	79,450,124	81,571,352	81,504,697	84,695,495	70,506,843
Administrators		6,467,833	6,469,932	7,166,895	7,652,044	8,088,190	6,471,316
Classified Salaries	2000	36,457,347	40,059,893	40,399,118	42,715,647	45,101,973	40,773,754
Employee Benefits	3000	42,615,339	45,080,971	48,395,898	43,915,437	45,645,560	48,220,214
Supplies and Materials	4000	1,531,771	1,395,878	1,385,643	1,414,273	1,542,240	374,882
Consultants, Leases, Utilities	5000	17,489,940	17,057,090	17,866,922	16,216,117	11,656,015	14,598,002
Equipment	6000	878,005	1,523,300	1,241,610	1,229,207	606,995	101,290
Total Expenditures		\$ 181,748,392	\$ 191,037,188	\$ 198,027,438	\$ 194,647,422	\$ 197,336,468	\$ 181,046,300
Operating Surplus/(Deficit)		\$ (24,150,580)	\$ (11,529,798)	\$ (36,828,225)	\$ (19,868,633)	\$ (16,599,825)	\$ 3,988,169
Other (Financing)/Expense	8900	719	(3,359)	(426)	(520)	(5,000,000)	(1,209,294)
Other Outgo	7000	3,628,804	9,025,516	10,765,170	3,503,876	3,636,270	3,636,270
Net Surplus/(Deficit) w/o Stability		\$ (27,780,103)	\$ (20,551,955)	\$ (47,592,969)	\$ (23,371,989)	\$ (15,236,095)	\$ 1,561,193
311 Reported Reserves (w/Stability)		\$ 33,789,308	\$ 53,562,262	\$ 47,898,495	\$ 24,233,074	\$ 8,996,979	\$ 10,558,172

**Consolidated Summary - All Funds 18-19**  
**Estimated Actuals**

<b>Description</b>	<b>General Fund 11</b>	<b>Restricted Fund 12</b>	<b>Departmental Fund 14</b>	<b>Child Development 21</b>	<b>Cafeteria 22</b>	<b>Parcel Tax 39</b>	<b>Capital Outlay 41</b>	<b>1995 Bond 42</b>	<b>2001 Bond 43</b>	<b>2005 Bond 44</b>	<b>Self-Insurance 61</b>	<b>Financial Aid 71</b>	<b>Total - All Funds</b>
<b>Beginning Fund Balance</b>	24,233,074	7,424,938	1,900,017	16,567	0	4,938,742	11,032,495	531,224	268,722	52,989,180	10,254,609	1,676,752	115,266,320
<b>Revenues</b>													
Federal Revenue	-	2,403,604	23,564	657,012	-	-	-	-	-	-	-	15,920,285	19,004,464
State Revenues	87,990,124	33,265,327	-	430,611	-	-	515,468	-	-	-	-	1,322,186	123,523,716
Local Revenues	73,746,123	6,573,408	741,124	472,000	767,390	19,000,396	184,506	-	14,702	264,676	6,258,679	28,717	108,051,721
Transfers	-	-	-	463,381	690,019	-	-	-	-	-	-	-	1,153,400
<b>Total Revenues</b>	<b>161,736,247</b>	<b>42,242,338</b>	<b>764,687</b>	<b>2,023,004</b>	<b>1,457,409</b>	<b>19,000,396</b>	<b>699,974</b>	<b>-</b>	<b>14,702</b>	<b>264,676</b>	<b>6,258,679</b>	<b>17,271,188</b>	<b>251,733,301</b>
<b>Expenditures</b>													
Academic Salaries	74,502,863	9,405,327	-	11,770	-	12,674,714	-	-	-	-	-	-	96,594,674
Administrator Salaries	7,544,850	1,363,692	-	-	-	-	-	-	-	-	-	-	8,908,542
Classified Salaries	39,647,002	8,090,881	4,317	1,294,846	465,227	5,454,970	45,773	-	-	13,732	71,882	123,672	55,212,301
Benefits	41,358,741	6,134,005	99	571,415	220,416	3,163,479	20,950	-	-	4,576	8,724,580	47,238	60,245,498
Supplies & Materials	342,240	2,398,690	197,610	4,200	551,045	-	48,957	-	-	-	934	-	3,543,676
Services & Other Operating	9,799,614	9,149,120	378,248	12,300	176,890	2,604,742	4,079,563	76,443	60,000	293,688	4,116,765	-	30,747,372
Equipment	140,761	1,543,484	66,691	-	43,832	41,233	5,485,985	259,641	60,000	6,314,879	-	-	13,956,505
Transfers	3,636,272	3,186,611	5,759	-	-	-	-	-	-	-	3,585,976	18,484,257	28,898,875
<b>Total Expenditures</b>	<b>176,972,343</b>	<b>41,271,809</b>	<b>652,724</b>	<b>1,894,531</b>	<b>1,457,410</b>	<b>23,939,138</b>	<b>9,681,228</b>	<b>336,084</b>	<b>120,000</b>	<b>6,626,875</b>	<b>16,500,137</b>	<b>18,655,167</b>	<b>289,198,903</b>
<b>Total Surplus/(Deficit)</b>	<b>(15,236,096)</b>	<b>970,530</b>	<b>111,963</b>	<b>128,473</b>	<b>(1)</b>	<b>(4,938,742)</b>	<b>(8,981,254)</b>	<b>(336,084)</b>	<b>(105,298)</b>	<b>(6,362,199)</b>	<b>(10,241,458)</b>	<b>(1,383,979)</b>	<b>(37,465,602)</b>
<b>Ending Fund Balance</b>	<b>8,996,978</b>	<b>8,395,468</b>	<b>2,011,980</b>	<b>145,040</b>	<b>(0)</b>	<b>(0)</b>	<b>2,051,241</b>	<b>195,140</b>	<b>163,423</b>	<b>46,626,981</b>	<b>13,151</b>	<b>292,773</b>	<b>77,800,718</b>