

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

	Adopted 2018-19	Current Projected 2018-19	Variance (Adopted vs Projected)	19-20 Preliminary Budget Dev		
				Cost Decreases (Targets in Orange)	Cost Increases	Prelim 2019-2020
Beginning Reserve Balance	\$ 22,591,189	\$ 24,233,074	\$ 1,641,885			\$ 13,900,642
FTES Target	24,809	22,668	(2,141)			22,667.59
Federal	\$ -	\$ -				Hold Harmless Funding
State	\$ 43,840,775	\$ 66,430,544				\$ 66,430,544
Local	\$ 130,414,586	\$ 90,422,039				\$ 90,422,039
Parcel Tax	\$ 19,612,098	\$ 19,000,396				\$ 19,000,396
8xxx Total Revenue	\$ 193,867,459	\$ 184,040,646	\$ (9,826,813)			\$ 188,602,142
1xxx Certificated Salaries						
1100 Full Time Teaching Faculty	\$ 43,271,232	\$ 43,871,330	\$ (600,098)	\$ (5,851,147.28)	\$ 2,800,000	\$ 40,820,183
1210 All Admin, Including Classified	\$ 8,016,724	\$ 8,588,190	\$ (571,466)	\$ (1,771,179)	\$ 235,869	\$ 7,052,880
1220-1280 FT Librarian, Couns, Reassign	\$ 10,872,154	\$ 9,728,864	\$ 1,143,290	\$ (748,853)	\$ 310,708	\$ 9,290,719
1300 PT and FT Overload Instructional Faculty	\$ 22,362,849	\$ 29,444,012	\$ (7,081,163)	\$ (10,392,992)	\$ 1,240,000	\$ 20,291,020
1400 PT and FT Overload Noninstructional Faculty	\$ 3,717,059	\$ 4,018,521	\$ (301,462)			\$ 4,018,521
Total Certificated Salaries	\$ 88,240,017	\$ 95,650,917	\$ (7,410,899)	\$ (18,764,171)	\$ 4,586,577	\$ 81,473,323
2xxx Classified Salaries						
2100 FT Regular	\$ 38,650,239	\$ 36,795,221	\$ 1,855,018	\$ (6,144,399)	\$ 2,704,613	\$ 33,355,434
2200 FT Instructional Aides	\$ 2,119,187	\$ 2,106,672	\$ 12,515		\$ 72,891	\$ 2,179,563
2300 Classified Temp/OT	\$ 3,634,447	\$ 4,507,271	\$ (872,824)			\$ 4,507,271
2400 Instructional Aides Non-reg Temp	\$ 548,133	\$ 539,880	\$ 8,252			\$ 539,880
Total Classified Salaries	\$ 44,952,006	\$ 43,949,044	\$ 1,002,961	\$ (6,144,399)	\$ 2,777,504	\$ 40,582,149
3xxx Benefits						
3100 STRS	\$ 11,049,956	\$ 12,296,773	\$ (1,246,817)	\$ (970,075)	\$ 425,911	\$ 11,752,609
3200 PERS	\$ 547,330	\$ 439,573	\$ 107,758	\$ (307,220)	\$ 135,231	\$ 267,583
3300 OASDI/Medicare	\$ 3,944,586	\$ 4,520,253	\$ (575,667)	\$ (801,871)	\$ 237,069	\$ 3,955,451
3400 Health/Dental/Life	\$ 23,324,856	\$ 24,100,926	\$ (776,070)	\$ (5,116,830)	\$ 2,565,090	\$ 21,549,185
3500 SUI	\$ 149,958	\$ 67,921	\$ 82,037	\$ (12,055)	\$ 3,564	\$ 59,430
3600 WC/OPEB	\$ 4,012,325	\$ 4,301,317	\$ (288,991)	\$ (761,430)	\$ 225,113	\$ 3,764,999
3700 SF Retirement	\$ 8,176,375	\$ 8,420,140	\$ (243,765)	\$ (1,181,978)	\$ 534,299	\$ 7,772,461
Total Benefits	\$ 51,205,388	\$ 54,146,902	\$ (2,941,514)	\$ (9,151,459)	\$ 4,126,275	\$ 49,121,719
4xxx Supplies						
4100 Books	\$ 11,891	\$ 10,000	\$ 1,891			\$ 10,000
4300 Supplies	\$ 1,397,380	\$ 1,533,768	\$ (136,389)	\$ (1,200,000)		\$ 333,768
4400 Uniforms	\$ 40,715	\$ 31,113	\$ 9,601			\$ 31,113
Total Supplies	\$ 1,449,985	\$ 1,574,882	\$ (124,897)	\$ (1,200,000)	\$ -	\$ 374,882
5xxx Services						
5100 Consulting/Services	\$ 4,347,732	\$ 5,142,857	\$ (795,125)	\$ (4,500,000)		\$ 642,857
5200 Travel	\$ 777,873	\$ 408,284	\$ 369,589			\$ 408,284
5300 Postage	\$ 177,738	\$ 177,738	\$ -			\$ 177,738
5400 Insurance	\$ 926,534	\$ 797,774	\$ 128,760		\$ 2,465,706	\$ 3,263,480
5500 Utilities	\$ 2,502,953	\$ 3,434,775	\$ (931,821)			\$ 3,434,775
5600 Leases/Maint/Repair	\$ 4,100,757	\$ 4,298,143	\$ (197,386)			\$ 4,298,143
5700 Legal	\$ 886,807	\$ 793,494	\$ 93,313			\$ 793,494
5800 Printing/Advertising	\$ 386,914	\$ 281,092	\$ 105,822			\$ 281,092
5900 Fees/Other	\$ 1,003,237	\$ 789,616	\$ 213,621			\$ 789,616
Total Services	\$ 15,110,547	\$ 16,123,773	\$ (1,013,226)	\$ (4,500,000)	\$ 2,465,706	\$ 14,089,479
6xxx Equipment						
6100 Site Improvements						
6300 Books/Media	\$ 144,691	\$ 101,147	\$ 43,544			\$ 101,147
6400 Furniture/Fixtures	\$ 643,869	\$ 390,143	\$ 253,726			\$ 390,143
Total Equipment	\$ 788,560	\$ 491,290	\$ 297,271	\$ -	\$ -	\$ 491,290
7xxx Transfers Out	\$ 3,636,270	\$ 3,636,270	\$ -	\$ -	\$ -	\$ 2,396,270
Total Expenditures	\$ 205,382,773	\$ 215,573,078	\$ (10,190,305)	\$ (39,760,029)	\$ 13,956,062	\$ 188,529,111
Budgeted Operating (Deficit)/Surplus	\$ (11,515,314)	\$ (31,532,432)	\$ (20,017,118)			\$ 73,032
<i>Self Insurance Reserve Full Depletion</i>		\$ 8,000,000				
<i>Parcel Tax Reserve Full Depletion</i>		\$ 5,000,000				
<i>SWP Transfer</i>		\$ 3,200,000				
<i>Capital Outlay Transfer</i>		\$ 2,000,000				
<i>AEBG Transfer</i>		\$ 2,500,000				
<i>Position Control Adjustments</i>		\$ 500,000				
Budgeted Operating (Deficit)/Surplus		\$ (10,332,432)				

DRAFT: 19-20 PRELIMINARY Budget as of 4/15/19

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	Adopted 2018-19	Current Projected 2018-19	Variance (Adopted vs Projected)	19-20 Preliminary Budget Dev		
				Cost Decreases (Targets in Orange)	Cost Increases	Prelim 2019-2020
5% Required Reserve	\$ 9,288,534	\$ 9,828,634	\$ 540,100			\$ 8,476,436
Funds in Excess of Reserve Requirement	\$ 1,787,341	\$ 4,072,008	\$ 2,284,667			\$ 5,497,238
Total Reserves	\$ 11,075,875	\$ 13,900,642	\$ 2,824,767			\$ 13,973,674

8.6%

Notes:

Cost Decreases (Col H)

1100	SERP reductions
1210	SERP reductions
1300	SERP reductions
2100	SERP reductions
3400	Benefit effects of SERP reductions
4300	Ongoing SWP/AEBG expense transfers
5100	Ongoing SWP/AEBG expense transfers

Cost Increases (Col I)

1100	Year 2 of AFT increase from contract negotiations
1210	3.46% COLA
1220-1280	3.46% COLA
2100	3.46% COLA, \$1M vac filled
2200	3.46% COLA
3400	Benefit results from salary (COLA) increase

Modeling 2019/20 Certificated Budget by Account Code

Overview

This spreadsheet models the 2019/20 U-fund and Parcel Tax certificated budget, breaking down the budget by account code. The model is based on average dollar per FTEF costs (see cost assumptions below). Please note that the FTEF figures for codes 11xx and 12xx are *annual* FTEF. The FTEF figures for codes 13xx and 14xx are *semester* FTEF. The cost assumptions take this into account.

Cost Assumptions

\$	100,000	dollars per annual FTE for FT faculty salary lines (11xx, 1220-1280)
\$	35,000	dollars per semester FTE for PT/PX instructional lines (1323, 1333)
\$	35,000	dollars per semester FTE for PT/PX noninstructional line (1422)
\$	35,000	dollars per semester FTE for PT/PX counseling, librarians (1432, 1442)

Summary by Account Code

Code	Description	FTEF	Estimated Cost	Notes
1120	FT Instructional Faculty	375.2	\$37,518,000	Updated based on final SERP list
1210	Administrators		\$7,052,880	This is certificated & classified administrators
1220	FT Nonteaching	33.9	\$3,392,000	
1230	FT Librarians	17.0	\$1,700,000	
1240	FT Counselors	60.0	\$6,000,000	
1250	FT Student Health	0.0	\$0	Left for completeness, all are out of restricted funds
1280	FT Supervisors	27.9	\$2,790,000	Department Chair reassigned time
1323	PT Instructional Faculty	592.2	\$20,728,064	Based on instructional budgets. Assumes an 86%-14% split between line 1323 and 1333.
1325	Faculty - day to day subs		\$700,000	Updated based on recent actuals
1333	FT Extra Pay Instructional	96.4	\$3,374,336	See note on line 1323
1422	PT/PX Noninstructional	28.6	\$1,001,700	
1423	PT Office Hours		\$350,000	Updated based on recent actuals
1432	PT/PX Librarians	16.6	\$581,000	
1442	PT/PX Counselors	3.9	\$136,500	
1484	Department chair stipends		\$850,000	Estimate based on elections and stipend table
	Total		\$86,174,480	18/19 budget is \$88.2M; projected is \$95.7M
	Est. Budget		\$81,473,323	
	Under (over)		(\$4,701,157)	

Draft Cost Adjustments

Account	Description	FTE Reduction	Estimated Savings	Notes
1120	FT Instructional Faculty	0.0	\$0	
1210	Administrators			18% reduction accounted for elsewhere
1220	FT Nonteaching	15.0	\$1,500,000	~50% reduction in discretionary reassigned time
1230	FT Librarians	0.0	\$0	
1240	FT Counselors	26.0	\$2,600,000	Shift about half of U-funded Counselors to restricted funds
1250	FT Student Health	0.0	\$0	
1280	FT Supervisors	2.0	\$200,000	Department consolidation
1323	PT Instructional Faculty	0.0	\$0	
1325	Faculty - day to day subs		\$0	
1333	FT Extra Pay Instructional	0.0	\$0	
1422	PT/PX Noninstructional	7.5	\$262,500	~33% reduction in discretionary noninstructional time
1423	PT Office Hours		\$0	
1432	PT/PX Librarians	4.0	\$140,000	Reduced library hours at centers
1442	PT/PX Counselors	0.0	\$0	

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1484	Department chair stipends		\$50,000	Estimate based on department consolidation
	Total		\$4,752,500	
	Budget Need		\$4,701,157	
	Difference		\$51,343	

Estimating FTES based on Instructional Budgets and FTES to FTEF ratios

Total Semester FTEF of Instruction	1,439	Twice the annual FTE in line 1120, plus lines 1323 and 1333
Credit FTEF	1,140	Credit/Noncredit split based on budgets given to departments
Noncredit FTEF	299	

Credit FTES/FTEF	15.6
Noncredit FTES/FTEF	21.1

	Total	Funded	
Credit FTES	17784.0	16361.3	Assumes 8% nonresident, international
Noncredit FTES	6308.9	6308.9	
Total FTES	24092.9	22670.2	
Budget Target		22668.0	
Over (under)		2.2	

Instructional Budgets

FTEF	Credit	Noncredit	Total
Summer 2019	100	35	135
Fall 2019	520	132	652
Spring 2020	520	132	652
Total FTEF	1,140	299	1,439

For more details on instructional budgets, see [Enrollment Management Resources website](#)

Counting Full-Time Faculty

Post-SERP FT faculty	555	Updated based on 4/9/19 SERP list from HR
Librarians	17	
100% categorical counselors/student health	24	
Other not-U-fund faculty	17	
U-fund counselors/learning assistance	60	
Instructional faculty	437	