

Budget Committee

January 8, 2019

1. Part-time Pool
2. Reassignment Time
3. Revenue Generations

CCSF 2018-19 Budget Projection After Adjustments

	Adopted 2018-19	Projected 2018-19	Variance Fav/(Unfav)	
A				
Beginning Reserve Balance	\$ 22,591,189	\$ 24,233,074	\$ 1,641,885	7%
State Apportionment	\$ 43,840,775	\$ 71,756,801	\$ 27,916,026	64%
Local Property Taxes	\$ 130,414,586	\$ 80,422,039	\$ (39,992,547)	-31%
Total Adjusted Funding	\$ 174,255,381	\$ 182,176,840	\$ 7,921,459	5%
Parcel Tax	\$ 19,612,098	\$ 19,000,396	\$ (611,702)	-3%
B				
8xxx Total Revenue	\$ 193,867,459	\$ 181,179,236	\$ (12,688,223)	-7%
Enrollment growth is projected at 932 FTEs of a budgeted at 2500 FTEs. (about \$8M short) \$3M Sales Tax, \$.6 Parcel @2500 growth				
1xxx Certificated Salaries				
1100 Faculty - FT School/LT Subs	\$ 43,271,232	\$ 43,446,328	\$ (175,096)	0%
1210 Administrators	\$ 8,016,724	\$ 8,015,714	\$ 1,010	0%
1220-1280 FT Non-teaching School	\$ 10,872,154	\$ 9,482,843	\$ 1,379,310	13%
1300 Faculty - Part-time	\$ 22,362,849	\$ 29,249,424	\$ (6,886,575)	-31%
1400 Admin/Non-teaching PT	\$ 3,717,059	\$ 3,819,933	\$ (102,874)	-3%
Total Certificated Salaries	\$ 88,240,017	\$ 84,024,241	\$ (5,784,224)	-7%
Detailed review/adjustment \$2.6M in operational cost reduction resulting from Spring schedule per Tom's worksheet				
2xxx Classified Salaries				
2100 FT Regular	\$ 38,650,239	\$ 35,037,124	\$ 3,613,115	9%
2200 FT Instructional Aides	\$ 2,119,187	\$ 1,851,610	\$ 237,578	11%
2300 Instructional Aides Temp/OT	\$ 3,634,447	\$ 4,573,185	\$ (938,738)	-26%
2400 Instructional Aides Non-reg Temp	\$ 548,133	\$ 461,577	\$ 86,556	16%
Total Classified Salaries	\$ 44,952,006	\$ 41,953,495	\$ 2,998,510	7%
3xxx Benefits				
3100 STRS	\$ 11,049,956	\$ 12,450,099	\$ (1,400,142)	-13%
3200 PERS	\$ 547,330	\$ 428,726	\$ 118,604	22%
3300 OASDI/Medicare	\$ 3,944,586	\$ 4,302,404	\$ (357,817)	-9%
3400 Health/Dental/Life	\$ 23,324,856	\$ 15,666,055	\$ 7,658,802	33%
3500 SUI	\$ 149,958	\$ 146,014	\$ 3,944	3%
3600 WC/OPEB	\$ 4,012,325	\$ 4,144,658	\$ (132,333)	-3%
3700 SF Retirement	\$ 8,176,375	\$ 8,394,693	\$ (218,318)	-3%
Total Benefits	\$ 51,205,388	\$ 45,532,648	\$ 5,672,740	11%
Full \$8M pay as you go OPEB paid out of self insurance				
4xxx Supplies				
4100 Books	\$ 11,891	\$ 10,000	\$ 1,891	16%
4300 Supplies	\$ 1,397,380	\$ 426,395	\$ 969,984	69%
4400 Uniforms	\$ 40,715	\$ 44,669	\$ (3,954)	-10%
Total Supplies	\$ 1,449,985	\$ 483,064	\$ 966,921	67%
\$1.2M SWP				
5xxx Services				
5100 Consulting/Services	\$ 4,347,732	\$ 2,014,661	\$ 2,333,072	54%
5200 Travel	\$ 777,873	\$ 408,284	\$ 369,589	48%
5300 Postage	\$ 177,738	\$ 177,738	\$ -	0%
5400 Insurance	\$ 926,534	\$ 926,534	\$ -	0%
5500 Utilities	\$ 2,502,953	\$ 3,111,000	\$ (608,047)	-24%
5600 Leases/Maint/Repair	\$ 4,100,757	\$ 2,100,757	\$ 2,000,000	49%
5700 Legal	\$ 866,607	\$ 793,494	\$ 93,313	11%
5800 Printing/Advertising	\$ 386,914	\$ 204,030	\$ 182,884	47%
5900 Fees/Other	\$ 1,003,237	\$ 1,012,479	\$ (9,242)	-1%
Total Services	\$ 15,110,647	\$ 10,748,977	\$ 4,361,570	29%
\$2M SWP \$2M moved to Capital Outlay				
6xxx Equipment				
6100 Site improvements	\$ -	\$ -	\$ -	0%
6300 Books/Media	\$ 144,891	\$ 101,147	\$ 43,544	30%
6400 Furniture/Fixtures	\$ 643,869	\$ 802,893	\$ (159,024)	-25%
Total Equipment	\$ 788,560	\$ 904,040	\$ (115,480)	-15%
7xxx Transfers Out	\$ 3,636,270	\$ 3,636,270	\$ -	0%
C				
Total Expenditures	\$ 205,382,773	\$ 197,282,735	\$ 8,100,037	4%
Budgeted Operating Deficit	\$ (11,515,314)	\$ (16,103,500)	\$ 4,588,186	40%
Total Shortfall 4,588,186				
D (CX 5%) A+B-C-D				
5% Required Reserve	\$ 9,288,534	\$ 8,914,117	\$ 374,417	4%
Funds in Excess of Reserve Requirement	\$ 1,787,341	\$ (784,543)	\$ 2,571,884	144%
Total Reserves	\$ 11,075,875	\$ 8,129,574	\$ 2,946,301	27%

District SCFF Summary

360 San Francisco

Student Centered Funding Formula Results

	2017-18	2018-19	2019-20	2020-21	2021-22
Base Allocation	\$ 101,803,011	\$ 103,492,209	\$ 101,498,599	\$ 106,186,275	
Supplemental Allocation	\$ 16,842,513	\$ 17,275,397	\$ 17,736,687	\$ 18,343,311	
Student Success Allocation	\$ 9,647,337	\$ 14,852,716	\$ 20,318,955	\$ 21,013,852	
Subtotal	\$ 128,292,861	\$ 135,620,322	\$ 139,554,241	\$ 145,543,438	
Hold Harmless	\$ -	\$ -	\$ 2,843,005	\$ 3,353,628	
Total	\$ 127,576,936	\$ 128,292,861	\$ 135,620,322	\$ 142,397,246	\$ 148,897,066
% Change from Prior Yr.		0.56%	5.71%	5.00%	4.56%

Districtwide Distribution of Funding Sources

	2018-19	2019-20	2020-21	2021-22
Base Allocation	79%	76%	71%	71%
Supplemental Allocation	13%	13%	12%	12%
Student Success Allocation	8%	11%	14%	14%
Hold Harmless	0%	0%	2%	2%

FTEs

Traditional Credit FTEs

	2018-19	2019-20	2020-21	2021-22
Reported FTEs	16,191.65	16,353.57	16,517.11	16,682.28
3-year Average	15,050.85	16,131.68	16,289.39	16,451.76
Available for Growth	160.31	171.72	173.94	176.22
Achieved Growth	150.51	161.32	162.89	164.52
Paid FTEs	15,201.36	16,293.00	16,452.29	16,616.28
Excess FTEs	9.80	10.40	11.05	11.70

Credit

Reported FTEs	203.70	203.70	203.70	203.70
Achieved Growth	-	-	-	-
Paid FTEs	203.70	203.70	203.70	203.70
Excess FTEs	-	-	-	-

Non-Credit

Reported FTEs	6,473.52	6,580.62	6,690.40	6,802.92
Achieved Growth	41.80	42.84	43.91	45.01
Paid FTEs	6,410.83	6,516.36	6,624.53	6,735.40
Excess FTEs	62.69	64.26	65.87	67.51