

COLLEGE BUDGET COMMITTEE RECOMMENDATIONS

A. Recommendation for the 2018-19 Budget

The Budget Committee recommends the accompanying budget and that the College not increase deficit spending above the current projection, \$11,553,801. After other obligations/commitments (e.g., collective bargaining results, fixed costs such as utilities, etc.) are fulfilled if additional funding becomes available, whether through the May revise or through cost savings, the Budget Committee recommends funding the top priorities in each area* Moreover, if the projection of an additional 2,500 FTES is not realized, any excess funding should first be applied to the gap between our projected FTES and actual FTES. If funding is granted to each area after meeting the conditions above, each Vice Chancellor may amend how they spend the funds they receive to reflect their most current priorities at that time.

*With the exception of Finance and Administration, which should receive funding to cover all items requested which totals \$1,300.

B. Procedural Recommendations

1. The Budget development process will begin in September with development of an annual calendar and a review of the prior year revenue and expense and Ending Balance.
2. The total cost of operation for each program/department is to be determined. Example: The cost of offering classes and services at each center.
3. Establish clear accountability for the management/monitors of each department/program when it comes to "living within" their expense allocation.
4. Clean up account code structure.
5. The process for requesting/approving new or changes in staffing is to be explicit and precedes allocation of resources.
6. In addition to having the opportunity to request additional funds over the base budget, Cabinet members will be asked to explain how a reduction in resources will be addressed.
7. Continuous monitoring of a plan and its implementation to generate FTES. More FTES = more money. Less FTES = an offset by lessening expenditures.

8. The Board of Trustees establish Budget goals and programmatic priorities in January for the following Academic year.
9. Integrate the following (Master) plans: Academic, Technology, Facilities and Budget.
10. Conduct a year-end assessment to determine if funded plans met objectives.

Budget Committee Recommendations

December 11, 2018

At its December 11, 2018, meeting, the Budget Committee recommended that the College revisit and act upon two of the May 29, 2018, Budget Committee Procedural Recommendations in light of the current projected budget for 2018-19.

Specifically, in order to gain a deeper understanding of where cost savings may be realized both in the short- and long-term, the Budget Committee recommended that the College:

1. Identify and analyze the total cost of operation for each program/department, including both unrestricted and restricted funds (see Procedural Recommendation #5 of the May 29, 2018, Recommendations).
2. Adhere to the intent of Procedural Recommendation #7 from May 29, 2018, by:
 - a. Analyzing all personnel costs, particularly those that exceed the 2018-19 adopted budget.
 - b. Analyzing non-instructional and categorically funded assignments to determine the impact on the schedule and U-fund.

SEA Program Fall 2018 Resource Request Prioritization - Top Ranked Items

The following tables show the top-ranked prioritized resource requests from the fall 2018 program review. Tables 1-3 reflect top ranked requests based on prioritization done by Academic Senate Committees for AB 705 Implementation (Basic Skills Committee), Matriculation (Matriculation Advisory Committee) and Equity (Student Equity Strategies), adjusted to eliminated overlap. Table 4 shows prioritization of resource requests for continuing Student Equity projects. In some cases the committees adjusted the dollar amounts they prioritized. The Academic Senate voted to approve the ranked lists at their 5/1/19 meeting.

	# requests	Total prioritized for SEA funding	Total requested for the prioritized items
Grand total	33	2,237,724.	2,865,974.

Table 1. AB 705 Implementation (Basic Skills Committee) (continuing items only)

Review Unit	Item ID	Item/Project Name	BSI	BSI\$	Requested \$	Category
English	36207-4	English Department Embedded Tutors/Supplemental Instructors- to promote the success of AB705 Students and Equity Focus Populations (Equity/AB705/U Fund)	1	264,000 *Collaboration AB 705/Equity	528,000.	Classified staff (tutors)
English as a Second Language (ESL)	37713-3	Accelerated Academic ESL Tutors (3598)	2	175,000.	175,000.	Classified staff (tutors)
Mathematics	36194-13	Multicultural Retention Program Professional Tutors	3	180,000.	180,000.	Classified staff (tutors)
English	36207-5	English Department Equity Embedded Tutor Program Faculty Coordinator	4	60,000.	60,000.	Faculty coordinators
English as a Second Language (ESL)	37713-15	ESL Partnerships. <i>ESL Department Chair and the Partnerships Coordinator meet with other departments to assess the language-learning needs of their multilingual students and design interventions and support services, including workshops, tutoring, classroom visits, and presentations. The ESL Partnerships program has also provided information which has informed ESL curriculum.</i>	5	62,000.	62,000.	Faculty coordinators
Mathematics	36194-9	Mathematics Department Community of Practice. <i>Facilitated by faculty coordinator (.2), weekly meetings to explore and promotes innovative practices, curriculum development, training, research, and evaluation related to AB 705-driven curriculum reforms and strategies to close achievement gaps.</i>	6	25,000.	25,000.	Faculty coordinators

**And, AB 705 Implementation Faculty Coordinator (0.4) position is an ongoing part of the program budget

Table 2. Student Equity (Student Equity Strategies Committee) (new items only; continuing items subject to data on outcomes, self-

Review Unit	Item ID	Item/Project Name	SESC	SESC\$	Requested \$	Category
Library (SA)	36810-3	Embedded Librarians in English 1AS classes	1	114,000.	228,000.	Faculty reassign time
World Languages and Cultures	36375-3	Equity World Language Program. <i>Embedded tutors in Spanish 1A.</i>	2	70,000.	159,000.	Classified staff (tutors)
Chemistry	36010-1	Achieving Student Equity in Chem 32 through Embedded Tutoring	3	22,500.	22,500.	Peer tutors
Chemistry	36010-8	Faculty Release Time for NIH Coordinator	4	16,000.	16,000.	Faculty reassign time
Chemistry	36010-7	Equity in Chemistry using Supplemental Instruction (SI)	5	20,000.	20,000.	Faculty reassign time
Learning Assistance Center (SA)	38772-5	College Success Coaching/Mentoring Program	6	15,000.	15,000.	Peer tutors/mentors

Table 3. Matriculation Services (Matriculation Advisory Committee) (new items only; continuing items built into ongoing budget)

Review Unit	Item ID	Item/Project Name	MAC	MAC\$	Requested \$	Category
Matriculation Services (SA)	36525-1	1488 TIA Evaluation Technician	1	100,000	100,000	Classified staff
Admissions & Records (SA)	40100-2	1488 Evaluators (5)	2	200,000	500,000	Classified staff
Matriculation Services (SA)	36525-5	Matriculation Student Lab. <i>Equipment to expand services for students in room E5.</i>	3	3,500	3,500	IT hardware

Mathematics	36194-15	Student Tutor Support for Transfer-level Math in Light of AB 705 Changes in Math Eligibility	4	20,000	48,000	Student workers
Disabled Students Programs & Services	36304-1	Design layout and printing of DSPS Brochures/flyers in 3 languages	5	2,000	2,000	Supplies
Mathematics	36194-7	IBEST in MATH 80. <i>ESL instructor (.4) to work with 2 math instructors (25 hrs/semester).</i>	6	32,000	62,250	Faculty reassign time

Table 4. Student Equity (OSE - continuing items requested via program review only; subject to data on outcomes, self-evaluations, and fit with new SEA metrics and guidelines).

Review Unit	Item ID	Item/Project Name	SES-a	OSE\$	Requested \$	Category
English	36207-4	English Department Embedded Tutors/Supplemental Instructors- to promote the success of AB705 Students and Equity Focus Populations (Equity/AB705/U Fund)	1	264,000 *Collaboration AB 705/Equity	528,000.	Classified staff (tutors)
Learning Assistance Center (SA)	38772-4	Chemistry Professional Tutor	2	60,000.	60,000	Classified staff (tutors)
Learning Assistance Center (SA)	38772-13	Professional Accounting Tutor	3	60,000.	60,000	Classified staff (tutors)
Learning Assistance Center (SA)	38772-15	Professional Statistics/Math Tutor	4	60,000.	60,000	Classified staff (tutors)
Disabled Students Programs & Services (CP)	36304-2	10 hours a week pay for classified employees to tutor DSPS students after hours	5	13,500.	13,500	Classified staff (tutors)
Learning Assistance Center (SA)	38772-14	Professional Physics Tutor	6	60,000.	60,000	Classified staff (tutors)
Women's Studies	36553-7	Towards Equity: Project SURVIVE Community Building. <i>Ongoing support for the students in the Project SURVIVE Community as well as ongoing recruitment, outreach, and growth of relationships with SFUSD partners.</i>	7	29,807.	29,807	Faculty reassign time
African American Studies	36465-2	Funding for Student Lab Aide assistance for the the African American Studies Resource Center.	8	4,000.	4,000	Student workers
Women's Studies	36553-6	Towards Equity: Healing and Mentorship in Our Community of Survivors. <i>Support Equity focus populations by strengthening relationships and connections and improving community members' capacity to understand and cope with stress and even trauma. This requires well-trained and supported peer mentors and a rich array of community events for members.</i>	9	70,917.	70,917	Faculty reassign time, peer mentors, supplies
Disabled Students Programs & Services (CP)	36304-10	Orientation/Mobility Assistance for Blind Students. <i>Establish a TPA with a vendor (orientation and mobility specialist) who will provide orientation and mobility training to new and returning students with visual impairments.</i>	10	3,500.	3,500	Consultant
Student Activities (SA)	36803-1	Bookloan	11	25,000.	25,000	Supplies
Library (SA)	36810-11	Library Reserve Textbooks for Equity identified Students	12	81,000.	81,000	Supplies
Homeless at Risk Transitional Students (HARTS) (SA)	36731-4	Meal Vouchers	13	30,000.	60,000	Supplies
Guardian Scholars (SA)	36605-1	1404 Clerk	14	35,000.	35,000	Classified staff
English	36207-1	AB705 Faculty Training in High-Impact Methodology and Equity-Minded Curriculum Design. <i>Collaborative training program (mentors/mentees), Summer Community of Practice, CA Acceleration Project training/conferences.</i>	15	60,000.	97,000	Faculty reassign time, Professional Development

NOTE: The Adult Education Program (AEP) and Strong Workforce Program (SWP)/Perkins allocation process involves applications submittals based on Program Review requests, but with additional criteria particular to those funding sources. For SWP/Perkins, the CTE Steering Committee Allocation Committee reviewed applications and forwarded the recommendations to the AVC for Career and Transfer Education (AVC - CTE) who made the funding decisions. For AEP, the Noncredit Issues Allocation Committee reviewed and scored applications, with those recommendations also being forwarded to the AVC - CTE and the results affirmed by vote of the San Francisco Adult Education Consortium on the 2019-2020 budget on May 8. Letters regarding those funding decisions have been sent to departments.

DRAFT: 19-20 PRELIMINARY Budget as of 4/25/19

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

		19-20 Preliminary Budget Dev			
		Adopted 2018-19	Current Projected 2018-19	19-20 Current Estimate	19-20 Target
Beginning Reserve Balance		\$ 22,591,189	\$ 24,233,074	\$ 12,671,825	\$ 12,671,825
FTES Target		24,809	22,668	22,668	22,668
		\$ -	\$ -	Hold Harmless Funding	Hold Harmless Funding
8xxx Total Revenue		\$ 193,867,459	\$ 184,040,646	\$ 188,338,472	\$ 188,338,472
1xxx Certificated Salaries					
1100 Full Time Teaching Faculty	\$	43,271,232	\$ 43,871,330	\$ 37,536,385	\$ 40,820,183
1210 All Admin, Including Classified	\$	8,016,724	\$ 8,588,190	\$ 7,052,880	\$ 7,052,880
1220-1280 FT Librarian, Couns, Reassign	\$	10,872,154	\$ 9,728,864	\$ 15,006,255	\$ 9,290,719
1300 PT and FT Overload Instructional Faculty	\$	22,362,849	\$ 29,444,012	\$ 24,460,389	\$ 20,291,020
1400 PT and FT Overload Noninstructional Faculty	\$	3,717,059	\$ 4,018,521	\$ 3,619,200	\$ 4,018,521
Total Certificated Salaries	\$	88,240,017	\$ 95,650,917	\$ 87,675,109	\$ 81,473,323
2xxx Classified Salaries					
2100 FT Regular	\$	38,650,239	\$ 37,995,221	\$ 34,904,954	\$ 34,614,954
2200 FT Instructional Aides	\$	2,119,187	\$ 2,106,672	\$ 2,179,563	\$ 2,179,563
2300 Classified Temp/OT	\$	3,634,447	\$ 4,507,271	\$ 4,507,271	\$ 4,507,271
2400 Instructional Aides Non-reg Temp	\$	548,133	\$ 539,880	\$ 539,880	\$ 539,880
Total Classified Salaries	\$	44,952,006	\$ 45,149,044	\$ 42,131,669	\$ 41,841,669
3xxx Benefits					
3100 STRS	\$	11,049,956	\$ 12,296,773	\$ 12,039,192	\$ 11,752,609
3200 PERS	\$	547,330	\$ 439,573	\$ 285,059	\$ 270,559
3300 OASDI/Medicare	\$	3,944,586	\$ 4,520,253	\$ 4,039,194	\$ 3,957,367
3400 Health/Dental/Life	\$	23,324,856	\$ 24,808,611	\$ 22,534,417	\$ 22,277,603
3500 SUI	\$	149,958	\$ 67,921	\$ 60,689	\$ 59,459
3600 WC/OPEB	\$	4,012,325	\$ 4,301,317	\$ 3,844,520	\$ 3,766,819
3700 SF Retirement	\$	8,176,375	\$ 8,420,140	\$ 7,839,697	\$ 7,783,911
Total Benefits	\$	51,205,388	\$ 54,854,587	\$ 50,642,768	\$ 49,868,326
4xxx Supplies					
4100 Books	\$	11,891	\$ 10,000	\$ 10,000	\$ 10,000
4300 Supplies	\$	1,397,380	\$ 1,533,768	\$ 333,768	\$ 333,768
4400 Uniforms	\$	40,715	\$ 31,113	\$ 31,113	\$ 31,113
Total Supplies	\$	1,449,985	\$ 1,574,882	\$ 374,882	\$ 374,882
5xxx Services					
5100 Consulting/Services	\$	4,347,732	\$ 4,863,989	\$ 363,989	\$ 363,989
5200 Travel	\$	777,873	\$ 408,284	\$ 408,284	\$ 408,284
5300 Postage	\$	177,738	\$ 177,738	\$ 177,738	\$ 177,738
5400 Insurance	\$	926,534	\$ 797,774	\$ 3,263,480	\$ 3,263,480
5500 Utilities	\$	2,502,953	\$ 3,434,775	\$ 3,434,775	\$ 3,434,775
5600 Leases/Maint/Repair	\$	4,100,757	\$ 4,298,143	\$ 4,298,143	\$ 4,298,143
5700 Legal	\$	886,807	\$ 793,494	\$ 793,494	\$ 793,494
5800 Printing/Advertising	\$	386,914	\$ 281,092	\$ 281,092	\$ 281,092
5900 Fees/Other	\$	1,003,237	\$ 789,616	\$ 789,616	\$ 789,616
Total Services	\$	15,110,547	\$ 15,844,905	\$ 13,810,611	\$ 13,810,611
6xxx Equipment					
6100 Site Improvements					
6300 Books/Media	\$	144,691	\$ 101,147	\$ 101,147	\$ 101,147
6400 Furniture/Fixtures	\$	643,869	\$ 390,143	\$ 390,143	\$ 390,143
Total Equipment	\$	788,560	\$ 491,290	\$ 491,290	\$ 491,290
7xxx Transfers Out					
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
Total Transfers	\$	3,636,270	\$ 3,636,270	\$ 3,636,270	\$ 3,636,270
Total Expenditures		\$ 205,382,773	\$ 217,201,895	\$ 198,762,598	\$ 191,496,370
8xxx Transfers In					
Self Insurance Reserve	\$	-	\$ 8,400,000	\$ -	\$ -
Parcel Tax Reserve Full Depletion	\$	-	\$ 5,000,000	\$ -	\$ -
SWP Transfer	\$	-	\$ 3,200,000	\$ -	\$ -
Capital Outlay Transfer	\$	-	\$ 2,000,000	\$ -	\$ -
AEBG Transfer	\$	-	\$ 2,500,000	\$ -	\$ -
Position Control Adjustments	\$	-	\$ 500,000	\$ -	\$ -
Total Transfers In			\$ 21,600,000		
Budgeted Operating (Deficit)/Surplus		\$ (11,515,314)	\$ (11,561,249)	\$ (10,424,126)	\$ (2,894,227)

5/13/19 COLA change from 3.46% to 3.26%, (\$26

DRAFT: 19-20 PRELIMINARY Budget as of 4/25/19

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

			19-20 Preliminary Budget Dev	
	Adopted 2018-19	Current Projected 2018-19	19-20 Current Estimate	19-20 Target
Total Reserves	\$ 11,075,875	\$ 12,671,825	\$ 2,247,699	\$ 9,777,598
5% Required Reserve	\$ 9,288,534	\$ 9,910,075	\$ 8,988,110	\$ 8,624,799
Funds in Excess of Reserve Requirement	\$ 1,787,341	\$ 2,761,750	\$ (6,740,411)	\$ 1,152,799

Costing out 2019/20 Schedule of Classes

Cost of the Schedule

Assumptions

Spring 2020 will have the same costs as Fall 2019.

While costs for Summer 2019 will be split between 18-19 and 19-20 fiscal years, split is similar to costs for Summer 2020, so the costs for fiscal 19-20 can be estimated based solely on Summer 2019.

Term	Full-time Inload	Part-Time/Extra Pay	Total
Summer 2019 Credit	\$ -	\$ 2,987,337	\$ 2,987,337
Summer 2019 Noncredit	\$ -	\$ 1,203,120	\$ 1,203,120
Summer 2019 Subtotal	\$ -	\$ 4,190,457	\$ 4,190,457
Fall 2019 Credit	\$ 15,805,014	\$ 7,363,114	\$ 23,168,129
Fall 2019 Noncredit	\$ 2,963,178	\$ 2,771,852	\$ 5,735,030
Fall 2019 Subtotal	\$ 18,768,192	\$ 10,134,966	\$ 28,903,159
Spring 2020 Credit	\$ 15,805,014	\$ 7,363,114	\$ 23,168,129
Spring 2020 Noncredit	\$ 2,963,178	\$ 2,771,852	\$ 5,735,030
Spring 2020 Subtotal	\$ 18,768,192	\$ 10,134,966	\$ 28,903,159
Grand Total 2019-20	\$ 37,536,385	\$ 24,460,389	\$ 61,996,774

Total Faculty Costs

	Estimate Amount
Full Time Faculty Instruction	\$ 37,536,385
Part Time Faculty Instruction	\$ 24,460,389
Subtotal Instruction	\$ 61,996,774
Full Time Librarians	\$ 1,669,855
Full Time Counseling/Learning Assistance	\$ 5,673,258
Full Time Faculty Other Noninstructional	\$ 7,663,142
Part-time Faculty Noninstruction	\$ 3,619,200
Subtotal Noninstruction	\$ 18,625,455
Total Faculty Costs	\$ 80,622,230

17 FT Librarians

68 FT Counseling/Learning Assistance Faculty

Fitting Costs to Budget

	Budget Amount
All Certificated Salaries	\$ 81,473,323
Administrators	\$ 7,052,880
Faculty Budget	\$ 74,420,443

Total Faculty Costs	\$ 80,622,230
Under (over)	\$ (6,201,786)