

ANNUAL BUDGET

2014 - 2015

Tentative Recommendation



City College of San Francisco

June 26, 2014

Annual Budget 2014-2015

Table of Contents

Table of Contents..... i – ii

Chancellor’s Budget Statement..... 1

Revenue Assumptions and Tentative Revenue Budget..... 2– 3

 Enrollment Projections..... 4

 Class Sections Planned..... 5

 Overall District Budget Summary 6

 Schedule of Unrestricted Revenue and College Parcel Tax Special Revenue..... 7

 Special Revenue Fund Type 21 – Child Development Funds..... 8

 Internally Restricted Program Fund/Internal Services..... 9

 Restricted General Fund Type 12..... 10

 Restricted General Fund Type 12 – Federal Revenues..... 11

 Restricted General Fund Type 12 – Local Revenues..... 12

 Restricted General Fund Type 12 – State Revenues..... 13

Expenditure Assumptions and Tentative Expenditure Budget..... 14– 15

 Personnel Expenditures..... 16

 Non-Personnel Expenditures..... 17– 19

 Personnel Expenditures Proposition A and Proposition 30..... 20

 Non-Personnel Expenditures Proposition A and Proposition 30..... 21– 23

Budget Resolution for Adoption..... 24– 27

Supplemental Schedules..... 28

 Funding Model for Eight Year Plan 29

Appendices..... 30

 BP 8.01 – Budget Preparation and Fiscal Accountability..... 31

 AP 8.01 – Budget Preparation and Fiscal Accountability..... 32–33

 2014 – 2015 Budget Development Calendar..... 34

 2014 – 2015 Budget Development Guidance..... 35– 37

 Flowchart for CCSF’s Integrated Planning Cycle..... 38

 Overview of Annual Planning for 2014-2015..... 39– 41

 Prioritization of Classified Positions via Program Review and Planning..... 42

 Draft Education Master Plan Goals, Strategic Directions and Milestones..... 43-46

 Unrestricted General Fund FTE and Expenditure Distribution by Campus..... 47–48

Unrestricted General Fund FTE – Classified Positions.....	49-56
Unrestricted General Fund FTE – Non-Instructional Faculty.....	57-58
Unrestricted General Fund FTE – Instructional Faculty.....	59-62
Glossary of Terms.....	63-65

Dr. Robert Agrella, Special Trustee

Dr. Arthur Q. Tyler, Chancellor

Resources

Ronald P. Gerhard, Vice Chancellor of Finance and Administration

John Bilmont, Associate Vice Chancellor/Chief Financial Officer

This document can be viewed at:

<http://www.ccsf.edu/en/about-city-college/administration/vcfa/Budget0.html>



OFFICE OF THE CHANCELLOR

50 PHELAN AVENUE • BOX E200 • SAN FRANCISCO, CA 94112 • PHONE (415) 239-3303 • FAX (415) 239-3918

May 19, 2014

Dear College Community:

The 2014-15 Tentative Budget that I am presenting to the Special Trustee is balanced and represents the culmination of work that began in December 2013. Developed collaboratively within the collegial consultation framework, this Tentative Budget has been carefully constructed, taking into account the challenging environment we are facing.

I am happy to report that this is the first Tentative Budget that has been developed using the College's new Board Policy and Administrative Procedure. This new policy creates the revised framework for developing our annual spending plan. Using this framework provides assurance that our annual budget is created in a transparent and equitable manner. The new Board Policy, Administrative Procedure, Budget Development Calendar, and Budget Development Assumptions are included herein. The direct linkage of revenues generated to expenditures will move the College to greater fiscal stability and more clarity regarding how instruction, support functions, and auxiliary enterprises are funded.

Sound fiscal practices are the foundation of our educational mission and are an expression of our dedication to both instructional service and student success. I am pleased that this Tentative Budget advances these twin goals.

With that, I present to you our 2014-15 Tentative Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Arthur Q. Tyler".

Dr. Arthur Q. Tyler
Chancellor

**Revenue Assumptions
And
Tentative Revenue Budget**

City College of San Francisco

2014-15 Budget Assumptions

2014-15 Budget Assumptions

These assumptions will be used to develop the 2014-15 adopted budgets (Tentative and Final). As more detailed information is received in the coming months from the Office of the Governor and the State Chancellor, these assumptions will be adjusted accordingly.

General Assumptions

- The 2014-15 adopted budgets will be balanced.
- The 2014-15 adopted budgets will have a contingency reserve of no less than 5% - \$7.5 million.
- The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.

Revenue Assumptions

- General apportionment deficit factor of 2% for 2014-15.
- Enrollment growth/access funds of 0% for 2014-15.
- The Cost of Living Adjustment (COLA) of .85% for 2014-15 - \$1,286,228.
- Full Time Equivalent Student (FTES) base of 32,922.30 comprised of: 23,188.04 credit, 2,660.35 non-credit, and 7,073.91 enhanced non-credit.
- Anticipated property tax receipts of \$48,248,499.
- Unrestricted lottery at \$126.00 per funded FTES.

Enrollment Projections. The College's funding from enrollment for 2014-2015 along with historic trends is forecasted as: is summarized in the following table.

**ENROLLMENT GROWTH 2010 to 2015
FULL TIME EQUIVALENT STUDENT (FTES)**

	2009-2010 Base FTES ⁽³⁾	2009-2010 Actual FTES ⁽³⁾	2010-2011 Base FTES ⁽³⁾	2010-2011 Actual FTES ⁽³⁾	2011-2012 Base FTES ⁽³⁾	2011-2012 Actual FTES ⁽³⁾	2012-2013 Base FTES ⁽⁴⁾	2013-2014 Projected Base FTES ⁽¹⁾⁽⁵⁾	2014-2015 Projected Base FTES ⁽¹⁾⁽⁵⁾
Credit	24,805	23,379	23,379	25,769	22,390	22,502	22,502	22,502	22,502
Noncredit CDCP ⁽²⁾	8,237	8,031	8,030	8,567	7,257	7,195	7,195	7,195	7,195
Noncredit	3,182	3,332	3,332	3,055	2,953	2,935	2,935	2,935	2,935
Total	36,224	34,742	34,741	37,391	32,600	32,632	32,632	32,632	32,632

- (1) Projection for 2013-2014 mirrors 2012-2013 actuals, but college plans to increase FTES in 2014-2015.
- (2) CDCP=Career Development College Preparation funding differential started in 2006-2007.
2007-2008 Base FTES are from 2006-2007 CDCP funding levels.
- (3) California Community Colleges state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure.
FTES is not "headcount enrollment," but is the equivalent of 525 hours of student instruction per each FTES for both credit and noncredit.
- (4) Includes Workload Reduction
- (5) Updated June 14, 2013 - College Funded on Stability Funding Per SB361

Class Sections Planned

2014-2015 Academic Year Overall

CREDIT	Summer 2014		Fal 2014		Spring 2015		Add FTES	Total Schedule	ACTUAL 14-15	Overall	
	SU 14 Target	SU 14 Actual	FA 15 Target	FA 15 Actual	SP 16 Target	SP 16 Actua				Total Goal (ALL)	Diff
Overall											
FTES-R	1,954.90	0	10,48	0.0	10,979.21	0.	854	24,277.0	0	23,708.4	568.58
FTES-NR	0.00	0	1000	0	1,000.00	0	0	2,000.0	0	2000	0
Total-Cred FTES	1,954.90	0	11,48	0	11,979.21	0	0	26,277.0	0	25,708	569
Total - Cred FTEF (17.3)-Cred	113.00	0	664.	0	692.44	X	49.4	1,518.9		1497.57	21

NON-CREDIT	Summer 2014		Fal 2014		Spring 2015		Add FTES	Total Schedule	ACTUAL 14-15	Overall	
	SU 14 Target	SU 14 Actual	FA 15 Target	FA 15 Actual	SP 16 Target	SP 16 Actua				Total Goal (ALL)	Diff
CDCP FTES	435.38	0	3,247	0.0	3,265.85	0.	0	6,947.7	0	6,739.3	208
FTEF(21.5)-CDCP	20.25		151		151.90		0	323.2		313.5	
Non-CDCP FTES	285.52	0	867	0	929.66	0	0	2,082.1	0	2,671.7	-590
FTEF(21.5)-NCDP	13.28		40.3		43.24			96.8		124.27	
Total- N-Cred FTES	720.90	0	4,113	0	4,195.51	0	0	9,029.8	0	9,411.0	-381
Total- NC FTEF (21.5)-NC	33.53	0	191	X	195.14	0	0	420.0	0	437.8	-18

TOTAL FTES	Summer 2014		Fall 2014		Spring 2015		Add FTES	Total Schedule	ACTUAL 14-15	Overall	
	SU 14 Target	SU 14 Actual	FA 15 Target	FA 15 Actual	SP 16 Target	SP 16 Actua				Total Goal (ALL)	Diff
Total FTES	2,675.80	0	15,602.28	0.00	16,174.72	0	0	34,452.8	0	35,119	-666.67
FTEF (17.3/21.5)	146.53	0	855.42	0	887.58	0	0	1,889.5	0	1,935	-45.81

Overall District Budget at a Glance

Fund		FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14 ^(3a)	FY 2014-15
Type	Fund Description						
11	General Fund Unrestricted ⁽³⁾	\$192,635,005	\$195,478,443	\$191,214,577	\$179,431,345	\$ 183,772,510	\$ 183,772,510
14	Departmental Accounts ⁽¹⁾	1,265,018	1,410,541	1,551,410	1,656,370	1,708,127	1,683,278
15	Designated Internal Service Funds ⁽¹⁾	-	-	3,118,572	1,017,191	3,046,524	2,607,943
12	Restricted Programs ⁽²⁾	32,918,239	32,021,039	32,297,773	32,075,620	33,226,363	25,928,611
21	Child Development ⁽²⁾	2,846,623	2,529,631	2,799,990	2,310,813	2,575,811	3,101,646
22	Cafeteria Fund	1,676,386	1,564,058	1,540,285	1,450,661	1,475,000	1,475,000
39	College Parcel Tax Special Revenue Fund	-	-	-	-	15,200,000	15,200,000
41	Capital Projects – Fed/State/Local ⁽¹⁾⁽⁸⁾	2,395,024	2,571,451	1,738,440	1,253,186	2,766,382	2,369,714
42	Capital Projects – Bonds 1997/1999 ⁽¹⁾⁽⁴⁾	2,468,214	4,320,917	832,685	1,216,784	-	-
43	Capital Projects - Bonds 2001 ⁽¹⁾⁽⁶⁾	12,566,791	25,324,872	2,723,765	1,429,899	1,463,900	12,293,643
44	Capital Projects - Bonds 2005 ⁽¹⁾⁽⁶⁾	116,366,985	88,654,156	58,589,454	56,092,470	56,092,469	54,732,446
51	Auxiliary Enterprise-Bookstore ⁽⁷⁾	7,272,826	7,164,247	6,024,512	5,684,293	-	171,000
61	Workers Compensation Fund ⁽⁹⁾⁽¹⁰⁾	1,529,608	1,516,581	1,489,085	1,864,137	1,759,377	2,078,000
61	Other Post Employment Benefit Fund ⁽¹⁾	-	-	500,000	1,000,000	2,500,000	4,500,000
71	Student Financial Aid ⁽²⁾	42,054,662	49,712,338	48,929,214	42,038,621	42,000,000	38,500,000
72	General Trusts ⁽¹⁾⁽⁵⁾	4,848	626,308	5,628,829	6,492,464	5,492,464	5,351,538
73	Associated Students ⁽¹⁾	714,236	576,516	603,116	699,638	710,708	743,770
74	Scholarship ⁽¹⁾	436,841	536,945	623,904	986,591	986,194	668,173
75	Trust Funds and Accommodation Accounts ⁽¹⁾	89,984	81,027	81,988	96,878	85,808	119,277
Total		\$417,241,290	\$414,089,070	\$360,287,599	\$336,796,961	\$ 354,861,637	\$ 355,296,549

(1) FY 2013-14 represents fund balance as of June 30 of the relative fiscal year or June 6, 2014 for fiscal Year 2014-2015.

(2) Fund Types 12, 14, 15, 21 & 71 for FY2013-14 will increase or decrease as restricted funds authorization letters new award are received.

(3) FT 11 Expenditures are presented with net transfers-out, if applicable.

(3a) Budgeted Expenditures are presented with net transfers-out, if applicable.

(4) FT 42 1997/1999 Bond fund is closed.

(5) FY 2012-13 represents fund balance as of June 17, 2013 plus District Trust funds returned from the Foundation (BR # 111215-B4).

(6) The Capital Projects Bond funds for 2001 and 2005, fund Types 43 and 44, represent multi-year appropriations previously approved by the Board.

(7) Amounts represent final revenues for fiscal years 09-10 through 12-13. Amounts in 13-14 and 14-15 represent net income from Follett contract operations net of ALL expenditures.

(8) Includes State Proposition 39 funds \$1,513,496.

(9) Amounts represent Interfund Charges and Transfers-in for fiscal years 09-10 through 13-14. Amounts in 14-15 represent are estimated Interfund Charges and Transfers-in.

(10) Worker's Compensation Deficit ending balances by fiscal year are: FY 09-10 \$(2,615,513), FY 10-11 \$(2,317,940), FY 11-12 \$(3,918,262), FY 12-13 \$(3,227,546), FY 13-14 \$(2,424,408).

SFCCD Schedule of Revenues: Unrestricted General and Special Revenue Fund, FY 2014-15

	A	C	D	E	F	G	H		J
							Board Adopted Unrestricted and Special Revenue Budget FY2013-14	Adjusted Unrestricted and Special Revenue Budget FY2013-14	Tentative Unrestricted and Special Revenue Budget FY2014-15
		Actual Revenue FY2008-09	Actual Revenue FY2009-10	Actual Revenue FY2010-11	Actual Revenue FY2011-12	Actual Revenue FY2012-13			
1									
2									
3									
4	State General Apportionment (1)	\$ 115,521,727	\$ 109,666,924	\$ 107,049,079	\$ 99,238,845	\$ 98,382,676	\$ 92,812,665	\$ 92,994,863	\$ 94,986,404
5	Growth (Decline)	1,971,517	-	3,756,289	-	-	-	-	-
6	State COLA Apportionment	-	-	-	-	-	2,344,386	1,991,540	1,294,980
7	Total	117,493,244	109,666,924	110,805,368	99,238,845	98,382,676	95,157,051	94,986,403	96,281,384
8									
9	Local Property Taxes	42,637,559	43,843,481	47,817,794	46,221,252	46,221,252	44,927,232	48,248,499	48,248,499
10	Student Enrollment Fees (98%)	7,295,100	8,744,521	7,551,276	10,073,942	10,073,942	11,360,103	9,115,718	9,115,718
11		49,932,659	52,588,002	55,369,070	56,295,194	56,295,194	56,287,335	57,364,217	57,364,217
12									
13	Total District General Revenues	167,425,903	162,254,926	166,174,438	155,534,039	154,677,870	151,444,386	152,350,620	153,645,601
14	Deficit Factor	0.98515425	0.99886762	0.99676839	0.97650559	0.99923381	1.00000000	0.95639520	1.00000000
15	Revised Deficit Affected Revenues	164,940,339	162,071,192	165,637,427	151,879,859	154,559,357	151,444,386	145,707,402	153,645,601
16	Revenue Shortfall Adjustment	-	-	-	-	-	-	6,643,219	-
17		164,940,339	162,071,192	165,637,427	151,879,859	154,559,357	151,444,386	152,350,621	153,645,601
18									
19	Prior Year Correction	2,551,789	1,399,692	501,467	267,377	-	-	-	-
20	Lottery	4,374,928	4,457,924	3,789,392	5,296,066	4,000,000	3,985,740	3,985,740	3,473,316
21	Mandated Cost	1,239,184	376,285	568,943	120,720	950,000	907,070	907,070	907,070
22	Part-Time Equalization	1,482,297	785,955	785,955	785,955	785,955	785,955	785,955	785,955
23	Part-Time Faculty Instructional/Health Ins	165,000	93,385	84,569	84,569	84,569	84,569	84,569	84,569
24	Part-Time Faculty Office Hours	48,120	35,454	35,812	35,812	35,812	35,812	35,812	35,812
25	Apprenticeship	477,187	232,414	232,547	232,547	232,547	232,547	232,547	232,547
26	One-Time Equalization	-	-	-	-	-	-	-	-
27	Sales Tax	14,815,434	13,795,174	14,841,656	15,814,112	15,415,000	16,000,000	16,620,883	15,100,000
28	Parcel Tax FT39(Net Of Transfer-In to BDR) ⁽⁵⁾	-	-	-	-	-	15,200,000	15,200,000	15,200,000
29	Interest Income (net)	-	51,179	80,054	-	-	-	-	-
30	Non-Resident Tuition	6,665,348	7,187,172	7,924,894	8,917,247	8,917,247	8,800,000	8,262,537	8,262,537
31	Enrollment Fee	88,280	93,171	119,892	134,165	112,699	112,699	112,699	112,699
32	Other Revenue Fundraising External/Internal	-	-	459,702	187,012	180,000	-	-	-
33	Unclaimed Credit Balances	-	-	-	-	-	-	-	-
34	Other Revenue	843,888	851,987	1,454,846	1,699,007	400,000	400,000	400,000	400,000
35	Transfers	184,199	1,690,187	923,049	3,620,985	900,000	450,000	-	-
36	Transfers In - BD Reserve	-	-	-	-	-	-	-	-
37	Total District Other Revenues	32,935,653	31,049,978	31,802,777	37,195,573	32,013,828	46,994,392	46,627,811	44,594,504
38									
39	Total Unrestricted Revenues	197,875,992	193,121,170	197,440,204	189,075,432	186,573,185	198,438,778	198,978,432	198,240,105
40	Fund Balance/Appropriations Carryover	2,291,520	1,917,921	1,917,921	3,033,269	-	533,732	533,732	732,405
41	Additional Release of Corpus (Note 2)	-	-	-	-	-	-	-	-
42	Additional Closing Adjustments - Revenue and Expenditure	-	-	-	-	-	-	-	-
43	Prior Year ADJUSTMENTS-ISA Agrees	-	-	284,515	-	-	-	-	-
44	Transfers to Board Designated Reserves (Note 3)	-	-	-	-	-	(5,439,812)	(5,400,000)	-
45	Transfers to Special 9 th Year Reserve (Note 4)	-	-	-	-	-	(850,000)	(850,000)	-
46	Transfers from the Board Designated Reserves	-	-	-	2,623,639	-	-	-	-
47	Total Resources	\$ 200,167,512	\$ 195,039,091	\$ 199,642,640	\$ 194,732,340	\$ 186,573,185	\$ 192,682,698	\$ 193,262,164	\$ 198,972,510
48									

(1) For 2010-2011 includes Restoration funding.
 (2) For fiscal year 2011-2012 the \$1,076,000 amount includes \$570,000 in release of corpus, Donor's permission pending.
 (3) The Reserve will be \$10,000,000 after this transfer.
 (4) The Reserve will be \$850,000 after this transfer.
 (5) Parcel Tax Revenues & Expenditures are accounted for in Special Revenue Fund 391001 (page XX) in the Tentative Budget.

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET SUMMARY FOR FISCAL YEAR 2014-2015
SPECIAL REVENUE FUND TYPE 21 - CHILD DEVELOPMENT FUNDS
BOARD RESOLUTION NUMBER 140626-III-B-129

Program Name	CFDA #	FY14 Fund #	FY15 Fund #	Program Entitlements		
				Current Year	Prior Year Carryover	Total
FEDERAL SOURCES:						
U.S. DEPARTMENT OF AGRICULTURE - Pass Through						
CA Department of Education - Child Care Food Program	10.558	211052			37,447	37,447
U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES - Pass Through						
CA Department of Education - General Child Care & Development	93.575		212077	19,541		19,541
CA Department of Education - State Preschool	93.575		212132	58,418		58,418
CA Department of Education - General Child Care & Development	93.596		212077	40,969		40,969
CA Department of Education - State Preschool	93.596		212132	122,468		122,468
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE - Pass Through				241,396	-	241,396
TOTAL FEDERAL REVENUES				241,396	37,447	278,843
STATE REVENUES						
CALIFORNIA DEPT OF EDUCATION						
General Child Care & Development			212077	66,965		66,965
State Preschool			212132	790,794		790,794
TOTAL CALIFORNIA DEPT OF EDUCATION				857,759	-	857,759
CA COMMUNITY COLLEGE CHANCELLOR OFFICE						
Child Care Development Tax Bailout			212020	73,293		73,293
OTHER STATE AGENCIES						
First 5 - Preschool for All			212338	95,891		95,891
TOTAL STATE REVENUES				1,026,943	-	1,026,943
LOCAL REVENUES						
CITY AND COUNTY OF SAN FRANCISCO						
Children's Council		213912		3,784		3,784
Child Care Fees and Services		214001			34,010	34,010
FOUNDATIONS						
HAAS FUND - Instructional Materials		213012			8,066	8,066
ORFALEA FOUNDATION- Child Care Center		213813	213814	350,000	-	350,000
TOTAL LOCAL REVENUES				353,784	42,076	395,860
UNRESTRICTED GENERAL FUND - TRANSFER				700,000	700,000	1,400,000
TOTAL CHILD DEVELOPMENT FUND TYPE 21				\$ 2,322,123	\$ 779,523	\$ 3,101,646
APPROPRIATED EXPENDITURES:						
1000 - ACADEMIC SALARIES				296,540	-	296,540
2000 - CLASSIFIED SALARIES				1,317,956	0	1,317,956
3000 - STAFF BENEFITS				629,984	0	629,984
4000 - SUPPLIES and MATERIALS				36,814	0	36,814
5000 - OTHER OPERATING EXPENSES				7,235	0	7,235
6000 - CAPITALIZED EQUIPMENTS				1,068	0	1,068
7000- OTHER OUTGO				32,526	79,523	112,049
TOTAL APPROPRIATED EXPENDITURES				2,322,123	79,523	2,401,646

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015
FOR INTERNALLY RESTRICTED PROGRAM FUND TYPE 15 - DESIGNATED INTERNAL SERVICES
BOARD RESOLUTION NUMBER 140626-III-B-129**

	Fund Code	FY 2013-2014 Fund Balance	FY 2013-2014 Expenditure Budget	*FY 2014-2015 Forecasted Fund Balance	FY 2014-2015 Estimated Revenues/ Appropriation
Fee Based Program:					
Continuing Education Programs	125501	\$ -	\$ 524,300	\$ 700	\$ 525,000
College for Teens	125514	140,372	74,153	141,219	75,000
ESL International Institute	125502	255,661	660,000	315,661	720,000
ESL Processing Fees	125505	67,263	41,588	52,675	27,000
Web & Telephone Fees	125508	125,992	190,736	97,058	161,802
GIS Center Training Fees	125518	32,656	36,563	26,655	30,562
Dacum -Workshop Fees	129102	3,692	3,692	-	-
District Property Mgt Fees	125520	66,942	2,896	130,046	66,000
Participating F & A Cost Recovery:					
Contract Ed Dept Incentives	125601	\$ 34,588		\$ 34,588	\$ -
Continuing Ed Dept Incentives	125602	41,992	10,311	31,681	-
Grant Fiscal F & A Cost Recovery	125603	-	444,159	-	444,159
Research F & A Cost Recovery	125607	-	212,563	-	212,563
Contract Ed F & A Cost Recovery	129991	64,785	320,000	-	255,215
Safety Officer Training Recovery	125608	249	1,926	249	1,926
PE Van	126001	15,363	22,376	15,363	22,376
Child Dev Grant Fiscal Services	213005	-	47,016	-	47,016
Board Designated Program Service Fund					
Second Chance Program	153002	19,327	-	38,651	19,324
Total Internally Designated Fund Type 15		\$ 868,882	\$ 2,592,279	\$ 884,546	\$ 2,607,943
APPROPRIATED EXPENDITURES:					
1000 - Certificated Salaries					\$ 1,218,989
1210 - Administrators					-
2000 - Classified Salaries					865,356
3000 - Staff Benefits					517,398
4000 - Supplies and Materials					3,000
5000 - Other Operating Expenses					2,200
6000 - Capitalized Equipment					1,000
7000 - Other Outgo					-
TOTAL APPROPRIATED EXPENDITURES					\$ 2,607,943
					\$ -

Notes:

- + Carry-forward Balances rolled over are estimated as of June 4, 2014
- * Budgets for 2014-2015 are based on the State Apportionment Schedule dated 4-1-2014 and/or other Revenue and Resources estimates.
- #1 General Fund - Restricted Programs and Child Development Programs eligible to carry-forward commitments and available balance to be used in the Annual Appropriation for FY 2014-15.
- #2 General Fund - Restricted and Child Development Fund appropriations shall be increased in accordance with the amounts made available during fiscal year 2014-2015. The Board of Trustees is informed either by single resolution or by matrix resolution.
- #3 Unrestricted General Fund appropriates this transfer to various State Categorical and Child Care Program Awards in the event the annual authorized operational cost exceeds the State and Local Allocations.
7000 includes Indirect Cost, Student Financial Aid Payments, Transfers and Reserve for Contingencies

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET SUMMARY FOR FISCAL YEAR 2014-2015
RESTRICTED GENERAL FUND TYPE 12
BOARD RESOLUTION NUMBER 140626-III-B-129**

	FY 2014-2015 Year Award	FY 2013-2014 Carry forward Budget	Total Budget FY 2014-2015
FEDERAL SOURCES:			
U.S. Department of Education - Direct	700,066	617,106	1,317,173
U.S. Department of Education - Pass Through	2,419,422	-	2,419,422
U.S. Department of Health and Human Services - Pass Through	1,189,247	1,396,847	2,586,094
U.S. Department of Labor - Pass Through	-	607,228	607,228
U.S. Department of State - Pass Through	-	14,847	14,847
National Science Foundation - Direct	-	2,189,760	2,189,760
TOTAL FEDERAL SOURCES	\$ 4,308,735	\$ 4,825,788	\$ 9,134,523
STATE SOURCES:			
State Categorical Apportionments			
A B 1725 Staff Diversity	\$ 12,802	\$ -	\$ 12,802
Basic Skills	926,778	-	926,778
Board of Financial Assistance	972,052	-	972,052
Calworks/Temporary Assistance for Needy Families	386,541	-	386,541
Disabled Students Programs & Services (DSPS)	1,545,511	-	1,545,511
Extended Opportunity Programs & Services Part A & B	1,181,000	-	1,181,000
Extended Opportunity Programs & Services - CARE	55,622	-	55,622
Instructional Equipment & Library	-	292,249	292,249
Matriculation - Credit	1,439,196	-	1,439,196
Matriculation - Non Credit	1,134,176	-	1,134,176
Transfer and Articulation	-	5,731	5,731
Career Technical Education Programs	-	309,918	309,918
Economic Workforce Development Programs	-	121,133	121,133
Prop 20 Section 888.4 Cardenas Textbook - Lottery	783,000	1,006,913	1,789,913
California Institute for Regenerative Medicine	-	179,109	179,109
Real Estate Education Center	75,000	-	75,000
TOTAL STATE SOURCES	\$ 8,511,678	\$ 1,915,053	\$ 10,426,731
LOCAL SOURCES			
Foundation Sources	\$ -	\$ 224,738	\$ 224,738
City College Foundation - Pass Through	-	61,691	61,691
City and County of San Francisco Contracts	118,505	7,474	125,979
Other Organization or Entity	-	841,479	841,479
TOTAL LOCAL SOURCES	\$ 118,505	\$ 1,135,382	\$ 1,253,887
RESTRICTED STUDENT FEES - Title 5	\$ 2,750,000	\$ -	\$ 2,750,000
RESTRICTED PROGRAM INCOME	15,857	91,356	107,213
CONTRACT EDUCATIONS PROGRAMS	-	80,399	80,399
UNRESTRICTED GENERAL FUND FWS MATCHING	237,940	237,918	475,858
UNRESTRICTED GENERAL FUND CATEGORICAL SUBSIDY	850,000	850,000	1,700,000
TOTAL RESTRICTED GENERAL FUND ESTIMATED REVENUES	\$ 16,792,716	\$ 9,135,896	\$ 25,928,612
APPROPRIATED EXPENDITURES			
1000 - Certificated Salaries	\$ 6,855,207	\$ 2,002,826	\$ 8,858,033
1210 - Administrators	269,728	-	269,728
2000 - Classified Salaries	4,506,050	850,722	5,356,772
3000 - Staff Benefits	4,711,712	790,120	5,501,832
4000 - Supplies and Materials	288,885	523,860	812,745
5000 - Other Operating Expenses	653,554	1,574,884	2,228,438
6000 - Capitalized Equipment	25,082	370,099	395,181
7000 - Other Outgo:	415,059	2,672,776	3,087,835
TOTAL APPROPRIATED EXPENDITURES	\$ 17,725,277	\$ 8,785,287	\$ 26,510,564
Surplus (Deficit)	(932,561)	350,609	(581,952)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015
FOR RESTRICTED GENERAL FUND TYPE 12 - FEDERAL REVENUES
BOARD RESOLUTION NUMBER 140626-III-B-129**

Program Name	FY14 SFCCD Fund #	FY15 SFCCD Fund #	Federal Catalog Number	Program Entitlements		
				Current Year	Prior Year Carryover	Total
U.S. DEPARTMENT OF EDUCATION - DIRECT						
Federal Work-Study Program	121369	121402	84.033	700,066	181,435	881,502
Higher Education Act, Title IV TRIO Student Support Serv	121439		84.042A		103,247	103,247
Title 3C Endowment Challenge	121851		84.031		149,425	149,425
Asian Pacific American Leaders United	121785		84.031L		183,000	183,000
Total U.S. Department of Education - Direct				700,066	617,106	1,317,173
U.S. DEPARTMENT OF EDUCATION - PASS THROUGH						
Passed through California Department of Education (CDE):						
Workforce Investment Act, Title II:Adult Education and Family Literac	121336		84:002	1,171,853	-	1,171,853
Passed through California Community Colleges Chancellor's Office (CCCCO):						
Vocational Education Title IC- Basic Grant To States	121463		84.048A	1,204,300	-	1,204,300
CTE Transitions	121464		84.048A	43,269	-	43,269
Total passed through CCCCCO				1,247,569	-	1,247,569
Total U.S. Department of Education - Pass Through				2,419,422	-	2,419,422
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS):						
Passed through California Community Colleges Chancellor's Office (CCCCO):						
Temporary Assistance for Needy Families		121671	93.558	93,814		93,814
Passed through California Department of Health and Human Services (CDHHS):						
Medical Assistance Program (MAA) - Student Health	125515	125515		361,167	1,030,881	1,392,048
Medical Assistance Program (MAA) - Participating	125513	125513		-	365,513	365,513
Total passed through CDHHS				361,167	1,396,394	1,757,561
Passed through San Francisco Department of Health and Human Services:						
Calworks Baseline		121667	93:716	734,266	-	734,266
CDC-SFPH-CHW Linkages Initiative	122254		93:531	-	453	453
Total passed through San Francisco Department of Health and Human Services				734,266	453	734,719
Total U.S. Department of Health and Human Services (HHS)				1,189,247	1,396,847	2,586,094
U.S. DEPARTMENT OF LABOR: Pass Through						
ETS - Forsyth Tech CC	122652		17.282	-	426,792	426,792
SF-EWD TechSF WIF	122671		17.283	-	180,436	180,436
Total U.S. Department of Labor - Pass Through				-	607,228	607,228
U.S. DEPARTMENT OF STATE - PASS THROUGH						
ACCORD Community College Consortium	121754		19.009	-	14,847	14,847
NATIONAL SCIENCE FOUNDATION - DIRECT						
Education and Human Resource - National Tech Center for	121010		47.076	-	814,985	814,985
Education and Human Resource - MPICT	121055		47.076	-	301,717	301,717
Education and Human Resource - Stem Cell Pipeline	121048		47.076	-	278,866	278,866
Education and Human Resource - University of Massachus	121051		47.076	-	81,199	81,199
Education and Human Resource - PIPED	121059		47.076	-	375,570	375,570
Education and Human Resource - MESA/STEM	121061		47.076	-	138,908	138,908
Education and Human Resource - TechSpot 2.0	121062		47.076	-	198,515	198,515
Total National Science Foundation- Direct				-	2,189,760	2,189,760
TOTAL FEDERAL ESTIMATED REVENUES				\$ 4,308,735	\$ 4,825,788	\$ 9,134,523

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015
FOR RESTRICTED GENERAL FUND TYPE 12 - LOCAL REVENUES
BOARD RESOLUTION NUMBER 140626-III-B-129**

Grantor/Program Name	FY14 Fund #	FY15 Fund #	Program Entitlements		
			Current Year	Prior Year Carryover	Total
FOUNDATION SOURCES					
Avon Foundations - M. Powerment	125159	125159	\$ -	\$ 1,373	\$ 1,373
Asian Week Foundation	125180	125180		20,850	20,850
David Gold Foundations - Expect Respect SF	125066	125066		8,578	8,578
Genentech Foundation /Biolink Registry	125009	125009		9,525	9,525
Genentech Foundation /Biolink Registry	125014	125014		28,454	28,454
LEF Foundation - Liberal Arts	125171	125171		9,512	9,512
Leong Mann Way Scholar Foundation	125046	125046		28,423	28,423
Lipman - Guardian Scholars	125204	125204		24,441	24,441
Osher Foundations - Downtown Lab	125021	125021		50,000	50,000
Registry Foundations - Second Chance Program	125064	125064		13,582	13,582
The SF Foundations - Univ Corp SF State/Metro Academy	125177	125177		30,000	30,000
Total Foundation Sources			\$ -	\$ 224,738	\$ 224,738
CITY COLLEGE OF SAN FRANCISCO FOUNDATION - PASS THROUGH					
Rodenberg Library Resources Supplies	125053	125053	\$ -	\$ 41,418	\$ 41,418
Wells Fargo Foundation - Math And Science Program	125055	125055		20,273	20,273
Total City College of San Francisco Foundations - Pass Through			\$ -	\$ 61,691	\$ 61,691
CITY AND COUNTY OF SAN FRANCISCO CONTRACTS					
SF Mayors Office - TV Broadcasting Operation	125250	125250	\$ 118,505		\$ 118,505
SF Dept of Health & Human Services - Professional Development	125342	125342		7,474	7,474
Total City and County of San Francisco Contracts			\$ 118,505	\$ 7,474	\$ 125,979
OTHER ORGANIZATION OR ENTITY					
American Association of Community Colleges - TSA Training	129105	129105	\$ -	\$ 83,431	\$ 83,431
APIASF PEER	125724	125724		44,266	44,266
Chongqing Overseas	125722	125722		13,800	13,800
Foothill - DeAnza CCD Energy Efficient	125726	125726		31,558	31,558
HP LIFE 2011	125313	125313		5,685	5,685
LBGT Access	125318	125318		1,836	1,836
Longquan Middle School, Hebei China	125711	125711		4,138	4,138
Single Stop USA	125401	125401		97,366	97,366
Supinfo International University	125718	125718		305,890	305,890
University Fresenius - Business	125705	125705		245,045	245,045
Various OFF Campus Federal Work Study share 10%				8,465	8,465
Total Other Organization or Entity			\$ -	\$ 841,479	\$ 841,479
TOTAL LOCAL SOURCES			\$ 118,505	\$ 1,135,382	\$ 1,253,887
RESTRICTED STUDENT FEES					
Parking Fees	125503	125503	\$ 650,000	\$ -	\$ 650,000
Student Health Fees	125504	125504	2,100,000		2,100,000
Total Restricted Student Fees			\$ 2,750,000	\$ -	\$ 2,750,000
RESTRICTED PROGRAM INCOME					
Program Income - Dept of CA Real Estate	125511	125511	\$ -	\$ 5,481	\$ 5,481
Program Income - Eco Workforce Dev Adv Tech Trans Center	125517	125517		14,147	14,147
Program Income - Eco Workforce Dev Center for Excellence	125521	125521	15,857	71,728	87,585
Total Restricted Program Income			\$ 15,857	\$ 91,356	\$ 107,213
CONTRACT EDUCATION PROGRAMS					
CT ED - SF Airport Commission #62	127457	127457	\$ -	\$ 2,000	\$ 2,000
CT ED - SF Airport Commission #63	127458	127458		5,000	5,000
CT ED - SF Airport Commission #64	127459	127459		18,999	18,999
CT ED - SF Controllers Office	127482	127482		5,100	5,100
CT ED - Meitetsu Travel #19	127875	127875		18,500	18,500
CT ED - PG&E	127878	127878		7,200	7,200
CT ED - Letterform Archive	127877	127877		1,450	1,450
CT ED - Osaka College #19	127935	127935		8,150	8,150
CT ED - SF Study Center	128090	128090		14,000	14,000
Total Contract Educations Programs			\$ -	\$ 80,399	\$ 80,399
UNRESTRICTED GENERAL FUND MATCHING & BAILOUT					
Federal Work Study Institutional Share 25%			\$ 237,940	\$ 237,918	\$ 475,858
State Categorical Apportionment Subsidy			850,000	850,000	1,700,000
Total Unrestricted General Fund Match & Bailout			\$ 1,087,940	\$ 1,087,918	\$ 2,175,858
TOTAL LOCAL ESTIMATED REVENUES			\$ 3,972,302	\$ 2,395,055	\$ 6,367,358

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015
FOR RESTRICTED GENERAL FUND TYPE 12 - STATE REVENUES
BOARD RESOLUTION NUMBER 140626-III-B-129**

Program Name	FY14 Fund #	FY15 Fund #	Program Entitlements		
			Current Year	Prior Year Carryover +	Total
CATEGORICAL APPORTIONMENTS					
A B 1725 Staff Diversity	123012-5	123016	12,802	-	12,802
Basic Skills		124999	926,778	-	926,778
Board of Financial Aid Program		123051	972,052	-	972,052
CALWORKS/Temporary Assistance for Needy Families		123091	386,541	-	386,541
Disabled Students Programs & Services (DSPS)		123071	1,545,511	-	1,545,511
Extended Opportunity Programs & Services Part A & B		123134	1,181,000	-	1,181,000
Extended Opportunity Programs & Services - CARE		123161	55,622	-	55,622
Instructional Equipment & Library	123570		-	292,249	292,249
Matriculation - Credit		123181	1,439,196	-	1,439,196
Matriculation - Non Credit		123217	1,134,176	-	1,134,176
Transfer and Articulation	123632			5,731	5,731
Total Categorical Apportionments			753,678	297,980	7,951,658
CAREER TECHNICAL EDUCATION PROGRAM					
CTE - Stratgric Hubs	123680		-	130,253	130,253
CTE - Community Collaborative	123679		-	179,665	179,665
Total Career Technical Education Program			-	309,918	309,918
ECONOMIC WORKFORCE DEVELOPMENT					
EWD - Cerritos College - Responsive Training	123288		-	75,308	75,308
EWD - Center for Excellence	123447		-	45,825	45,825
Total Economic Workforce Development			-	121,133	121,133
OTHER STATE REVENUES					
Prop20 GC Section 888.4-Cardenas Textbook - LOTTERY	124525/524		783,000	1,006,913	1,789,913
California Institute for Regenerative Medicine	123715			179,109	179,109
Real Estate Education Center		124984	75,000		75,000
Total Other State Revenues			858,000	1,186,022	2,044,022
TOTAL STATE ESTIMATED REVENUES			\$ 811,678	\$ 1,915,053	\$10,426,731
TOTAL FEDERAL ESTIMATED REVENUES			\$ 408,735	\$ 4,825,788	\$ 9,134,523
TOTAL LOCAL ESTIMATED REVENUES			\$ 3,972,302	\$ 2,395,055	\$ 6,367,358
TOTAL ESTIMATED REVENUES FOR RESTRICTED FUND TYPE 12			\$ 16,792,716	\$ 9,135,896	\$25,928,612

Notes:

+ Carry-forward Balances rolled over are estimated as of June 4, 2014

* Budgets for 2014-2015 are based on 95% of the State Apportionment Schedule dated 4-1-2014 and other revenue information.

#1 General Fund - Restricted Programs and Child Development Programs eligible to carry-forward commitments and available balance to be used in the Annual Appropriation for FY 2014-15.

#2 General Fund - Restricted and Child Development Fund appropriations shall be increased in accordance with the amounts made available during fiscal year 2014-2015. It is informed to the Board of Trustees either by single resolution or by matrix resolution.

#3 Unrestricted General Fund appropriates this transfer to various State Categorical and Child Care Program Awards in the event the annual authorized operational cost exceeds the State and Local Allocations.

fb Indicates that the "Carry Forward" is the Fund Balance measured as of March 31, 2014 for fiscal year ending 06/30/2014.

**Expenditure Assumptions
And
Tentative Expenditure Budget**

City College of San Francisco 2014-15 Budget Assumptions

2014-15 Budget Assumptions

These assumptions will be used to develop the 2014-15 adopted budgets (Tentative and Final). As more detailed information is received in the coming months from the Office of the Governor and the State Chancellor, these assumptions will be adjusted accordingly.

General Assumptions

- The 2014-15 adopted budgets will be balanced.
- The 2014-15 adopted budgets will have a contingency reserve of no less than 5% - \$7.5 million.
- The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of expenditure budgets.

Expenditure Assumptions

- The District intends to meet all negotiated contractual obligations
- Projected step and column salary increases of \$2.5 million
- Projected STRS contribution of 8.25% and SFERS contribution of 23.26%
- Any restricted funding cuts or cost increases must be borne by the respective program
- Increase in Medical premiums on average of 5% up to District cap - \$1,150,000
- OPEB required contribution of \$2,000,000, increase of \$500,000
- Program review will be used to prioritize staffing
- 1% increase to utilities - \$30,000

SFCCD Tentative Budget Unrestricted and Special Revenue Fund Fiscal Year 2014-2015	Personnel Expenditures: Budget, Forecast and Actual			
	2011-2012	2012-2013	2013-2014	2014-2015
	Actual	Actual	Final Total	Estimated Total
	Total	Total	Unrestricted and Special Revenue Funds	Unrestricted and Special Revenue Funds
	Unrestricted	Unrestricted	Budget	Budget
	Actual FY11-12	Actual FY12-13	Budget FY13-14	Budget FY14-15
Certificated Salaries				
1120 - Faculty-Sch1	\$ 50,037,010	\$ 44,797,675	\$ 43,066,948	\$ 44,518,204
1129 - Faculty-Long Term Substitute	94,400	16,984	-	206,223
1210 - Administrators	5,216,114	4,391,979	6,172,905	6,663,136
1220 - Nonteaching-Sch1	2,119,817	1,638,753	1,280,887	1,321,304
1230 - Librarians-Sch1	1,811,903	1,646,907	1,841,824	1,881,725
1240 - Counselors-Sch1	6,456,840	5,720,247	5,623,934	5,758,986
1250 - Student Health Personnel	76,174	56,157	-	-
1280 - Supervisors	1,109,531	1,062,210	1,409,529	1,419,872
1322 - Faculty-Regular Hours	2,331,955	2,053,703	2,502,213	2,208,925
1323 - Faculty-Regular Hours PBL	17,441,133	15,075,430	18,257,051	13,908,659
1324 - Faculty-Summer/Int Hourly	1,084,398	1,898,198	2,701,282	2,057,303
1325 - Faculty-Subs	609,657	595,620	339,126	502,500
1329 - Faculty-Sabbatical Hourly	-	40,948	-	-
1333 - Faculty-Regular Hours Ovrd By Load	2,865,483	3,451,167	1,383,478	1,052,642
1412 - Supervisors-Hourly	60,203	53,135	44,982	41,188
1422 - Nonteaching-Hourly	2,169,504	1,641,637	2,14,760	1,967,862
1423 - Part-time Office Hours	442,209	436,837	43,139	434,300
1424 - Nonteaching-Sum/Int	45,056	9,057	8,686	7,975
1432 - Librarians-Hourly	10,615	17,231	1,615	10,668
1434 - Librarians-Sum/Int	-	21,142	-	-
1442 - Counselors-Hourly	482,929	264,035	-	76,608
1444 - Counselors-Sum/Int	126,244	35,134	160,796	161,672
1452 - Student Health Personnel-Hourly	-	1,217	-	-
1484 - Supervisors-Stipends	621,272	644,371	532,836	522,642
1990 - Grievance-Academic settlement	4,377	-	-	-
1992 - AFT-contract retiros	96,477	19,711	-	-
Total Certificated Salaries	\$ 95,313,301	\$ 85,589,485	\$ 87,912,991	\$ 84,722,394
Classified Salaries				
2110 - Classified-Regular	\$ 32,192,649	\$ 29,495,305	\$ 31,237,250	\$ 32,046,244
2113 - Classified-Perm Non-Sched Extra Hrs	-	-	-	-
2115 - Governing Board	41,439	38,823	801	42,000
2210 - Instructional Aides-Regular	2,450,540	2,177,496	2,122,861	2,003,376
2330 - Classified-NI Temp	1,288,878	1,122,992	1,440,286	1,200,185
2334 - Classified-Sum/Int	35,885	45,261	23,021	14,595
2370 - Classified-NI Coll Aide	1,381,763	1,166,723	1,46,150	1,464,150
2374 - Classified-Summer Lab Aide	74,032	69,237	-	-
2375 - Classified-NI College Aide WK Study	5,499	7,758	-	-
2410 - Instructional Aides-Non Regular	413,718	395,057	372,535	392,663
2380 - Classified-Overtime	175,264	382,460	134,809	114,677
2386 - Classified-Lead Pay	-	-	-	-
2888 - Shared Time Adjustments	48,618	31,390	-	-
Total Classified Salaries	\$ 38,108,285	\$ 34,932,502	\$ 36,795,713	\$ 37,277,890
Fringe Benefits-Budget Only				
3000 - Budget Only	\$ -	\$ -	\$ -	\$ -
3100 - STRS	7,154,261	6,385,014	6,656,528	7,136,121
3200 - PERS Retirement	381,559	375,005	426,654	435,974
3300 - OASDI	2,237,482	2,034,162	2,332,584	2,572,521
3320 - Medicare	1,757,626	1,593,160	1,687,766	1,799,934
3400 - Heath Plan	13,871,760	13,363,388	13,141,028	14,836,567
3420 - Dental	2,796,864	2,742,000	2,676,569	2,881,833
3430 - Life Insurance	141,901	131,588	190,695	204,092
3440 - Prescriptions	119,587	114,274	114,407	-
3460 - Post-Retirement	7,243,730	6,911,795	7,741,178	7,741,178
3500 - State Unemployment Insurance	2,299,171	1,409,938	57,227	692,389
3600 - Workers Compensation	1,298,850	1,623,255	1,832,000	2,078,000
3700 - SF Retirement System	6,306,893	6,159,291	6,794,120	7,567,540
3901 - Budget Undistributed-to Balance	12,213	298,877	-	-
3980 - Other Benefits	(6,750)	13,534	10,000	110,462
Total Fringe Benefits	\$ 45,615,147	\$ 43,155,281	\$ 44,173,756	\$ 48,056,611
Subtotal Salaries and Benefits	179,036,733	163,677,268	168,882,460	170,056,895

SFCCD	Non-personnel Expenditures: Budget, Forecast and Actual			
	2011-2012	2012-213	2013-2014	2014-2015
Tentative Budget	Actual	Actual	Final Total	Estimated Total
Unrestricted and Special Revenue Fund	Total	Tota	Unrestricted and Special Revenue	Unrestricted and Special Revenue
Fiscal Year 2014-2015	Unrestricted	Unrestricted	Funds	Funds
Acct Code & Title	Actual	Actual	Budget	Budget
	FY11-12	FY12-13	FY13-14	FY14-15
4000-Budget-Supplies/Materials	\$ -	\$ -	\$ 204,800	\$ 280,000
4102-Textbooks	2,341	-	2,500	2,500
4103-Other Books	9,980	7,498	10,977	11,400
4301-Printing Supplies	137,234	136,213	126,423	140,000
4302-Computer Supplies	18,652	13,114	21,975	24,000
4303-Other Supplies	830,925	746,017	1,059,680	982,000
4304-Durable Supplies	4,958	841	5,000	5,000
4305-Instructional Supplies	20,415	227,027	240,914	242,199
4402-Uniforms	25,052	27,252	24,191	25,200
4405-Paper/Plastic Supplies	2,525	-	1,151	3,000
Total	\$ 1,052,082	\$ 1,157,962	\$ 1,697,611	\$ 1,715,299
5000-Budget-Other Operating Expenses	\$ -	\$ -	\$ -	\$ -
5101-Instructional Service Agreements	393,025	-	-	-
5110-Guest Lecturer	862	2,150	16,150	16,150
5120-Computer Consulting	-	299	-	-
5130-Dues and Memberships	216,203	166,763	265,742	187,376
5190-Other Consulting	663,829	1,518,837	2,827,211	1,366,957
5191-Misc Personal Services	-	-	78,274	250,000
5192-Stipends	14,400	-	14,400	14,400
5193-Honorarium	-	2,400	-	-
5202-Conference and Food Services	729	6,822	43,074	2,574
5210-Travel - Non-Local	32,347	42,554	47,286	23,799
5212-Travel - Local	47,149	28,369	23,894	21,854
5254-Election	121,414	502,561	-	135,000
5350-Postage	98,319	113,612	169,684	103,074
5410-Insurance	1,308,280	1,175,149	1,213,542	1,200,000
5450-Self-Insurance Claims	31,235	-	-	-
5510-Water/Sewage	363,934	445,828	550,000	550,000
5520-Gas/Electricity	483,043	1,287,779	1,426,122	1,526,122
5530-Telephone	207,843	168,902	181,062	175,000
5540-Other utilities	372	-	-	-
5560-Housekeeping	450,925	441,905	530,594	530,000

SFCCD	Non-personnel Expenditures: Budget, Forecast and Actual			
	2011-2012	2012-213	2013-2014	2014-2015
Tentative Budget	Actual	Actual	Final Total	Estimated Total
Unrestricted and Special Revenue Fund	Total	Tota	Unrestricted and Special Revenue	Unrestricted and Special Revenue
Fiscal Year 2014-2015	Unrestricted	Unrestricted	Funds	Funds
	Actual	Actual	Budget	Budget
Acct Code & Title	FY11-12	FY12-13	FY13-14	FY14-15
5610-Other Property Leases	713,383	713,904	722,200	719,200
5620-Property Leases - SFUSD	803,200	221,073	93,575	93,575
5631-Vehicle Leases	32,344	30,725	15,133	15,133
5632-Copier Leases	269,917	199,726	333,710	270,877
5633-Other Leases	148,644	144,441	182,170	185,870
5640-Maint & Repair - Non-Equipment	766,717	826,809	1,659,500	1,660,000
5650-Maint & Repair - Equipment	615,285	598,121	707,348	660,997
5655-Maint & Repair - Vehicles	68,360	10,759	64,996	65,000
5656-Software License Fees	660,541	678,246	1,059,550	660,000
5657-Maint - Hazardous Materials	134,792	63,022	183,082	183,082
5658-Maint - Other	4,336	7,145	4,100	4,100
5720-Litigation	70,896	153,484	66,919	100,000
5721-Judgments/Claims/Settlements	-	1,262	3,635	100,000
5722-Legal Services	329,820	409,737	500,696	400,000
5723-Alternative Dispute Resolution	-	270	-	-
5724-Investigations	-	47,250	952	-
5801-Broadcasting	48,639	51,124	42,075	42,075
5802-Print Advertising	33,375	31,873	6,811	21,165
5803-Other Advertising	160	12,867	-	-
5804-Community Outreach	1,751	-	1,079,237	-
5805-Student Outreach	150	-	150,000	448,260
5888-SERVICES EXPENSE RECOVERY	(60,260)	(16,493)	-	-
5901-Interest expense (Net)	114,936	314,623	289,807	289,807
5901T-Interest expense-TRAN	138,678	298,843	-	-
5903-City Services	19,122	22,256	23,714	23,714
5904-Meals for Governing Board	2,188	4,952	2,000	2,000
5906-Credit Card Fees	347,976	441,404	328,000	328,000
5907-Over/Short	(275)	(1,080)	-	-
5908-Bank Service Fees	102,091	8,371	145,000	145,000
5909-Receivable Write-Off	400,000	87,000	876,000	876,000
5910-Other Expenses	52,282	112,442	600	-
5911-Tuition Reimbursement	42,327	35,333	59,699	40,699
5912-Fees for Services	238,662	89,673	49,762	96,000
5913-Banquet and Other Food Expenses	1,034	1,441	2,000	2,000
5914-Governmental Fees, Taxes & License	26,696	12,804	319	14,000
5XXX-Unallocated	-	-	(147,000)	-
Total	\$ 10,561,675	\$ 12,378,337	\$ 15,892,625	\$ 13,548,860

SFCCD	Non-personnel Expenditures: Budget, Forecast and Actual			
	2011-2012	2012-2013	2013-2014	2014-2015
Tentative Budget	Actual	Actual	Final Total	Estimated Total
Unrestricted and Special Revenue Fund	Total	Total	Unrestricted and Special Revenue Funds	Unrestricted and Special Revenue Funds
Fiscal Year 2014-2015	Unrestricted	Unrestricted	Budget	Budget
Acct Code & Title	FY11-12	FY12-13	FY13-14	FY14-15
6000-Budget-Capital Outlay	\$ -	\$ -	\$ -	\$ -
6302-Books	19,289	-	126,066	125,000
6306-Periodicals	45,190	-	125,000	125,000
6308-Video	1,251	3,256	3,200	3,200
6411-Add-Furniture/Fixtures	-	-	4,800	-
6413-Add-Computer Equipment	789	6,639	588,712	1,177,100
6414-Add-Miscellaneous Equipment	-	-	53,000	50,000
6431-Repl-Furniture/Fixtures	-	2,226	-	-
6432-Repl-Vehicles	-	-	101,000	101,000
6433-Repl-Computer Equipment	1,915	-	2,000	2,000
6434-Repl-Miscellaneous Equipment	4,980	-	5,200	5,200
6441-Add-Non Cap Custodial Furn/Fix	669	-	700	700
6444-Add-Non Cap Custodial Misc Equip	(6,878)	4,046	14,700	14,700
6451-Add-Expendable Furniture/Fixt	1,462	7,040	928	6,600
6453-Add-Expendable Computer Equip	-	42,081	-	-
6454-Add-Expendable Misc Equipment	10,384	530	29,930	9,087
Total	\$ 79,050	\$ 65,818	\$ 1,055,236	\$ 1,619,587
7000-Budget - Other outgoing	\$ -	\$ -	\$ -	\$ -
7310-Transfer out - General Unrestricted	24,096	-	-	-
7315-Transfer out - Internally Designated	650,000	25,258	-	-
7320-Transfer out - State Categorical	1,360,680	542,994	850,000	850,000
7330-Transfer out - Cafeteria, PYMTS to Studen	558,665	576,996	475,000	475,000
7340-Transfer out - Child Development	906,727	911,250	700,000	700,000
7370-Transfer out - Self-Insurance	-	757,273	73,000	73,000
7371-Transfer out - OPEB	-	-	1,500,000	2,000,000
7380-Transfer out - Financial Aid	-	-	206,861	206,861
7382-Transfer out - Trust Funds	34,261	29,647	-	-
7383-Transfer out - Scholarship Trust	7,200	-	-	-
7501-Payments to Students	(180)	-	-	-
7600-Other Payments to/for Students	32,035	41,518	31,057	31,057
7902-Board Design Reserve for Contingency	-	-	-	7,500,000
Total	\$ 3,573,484	\$ 2,884,936	\$ 3,835,918	\$ 11,835,918
Subtotal Non-Personnel	\$ 15,266,291	\$ 16,487,053	\$ 22,481,390	\$ 28,719,664
Subtotal Salaries and Benefits	\$ 179,036,733	\$ 163,677,268	\$ 168,882,460	\$ 170,056,895
Total Budget	\$ 194,303,024	\$ 180,164,321	\$ 191,363,850	\$ 198,776,559
Transfers to Board Designated Reserves 2013-2014			\$ 5,439,812	
Transfers to Special Ninth Year Reserve 2013-2014			\$ 850,000	\$ -
Total Expenditures and Transfers into Reserve			\$ 197,653,662	\$ 198,776,559
Total Resources Available			\$ 198,972,510	\$ 198,972,510
Funds Available for Program Review Priorities			\$ 1,318,848	\$ 195,951
Percent of Total Unrestricted Salaries and Benefits to Total Estimated Expenditures			88.25%	85.55%
Percent of Total Unrestricted Salaries and Benefits to Total Expenditures and Transfers into Reserve			85.44%	85.55%

This budget plan is compliant with the 50 Percent Law (ECS 84362).

SFCCD Tentative Budget Unrestricted and Special Revenue Fund Fiscal Year 2014-2015	Personnel Expenditures: Budget, Forecast and Actual			
	2014-2015	2014-2015	2014-2015	2014-2015
	General	Special Revenue	General	Estimated Total
	Fund	Fund	Fund	Consolidated Unrestricted and Special Revenue Budget
	Unrestricted	Prop A	Prop 30	
	Budget	Budget	Budget	
	FY14-15	FY14-15	FY14-15	FY14-15
Certificated Salaries				
1120 - Faculty-Sch1	\$ 24,249,625	\$ -	\$ 20,268,579	\$ 44,518,204
1129 - Faculty-Long Term Substitute	206,223	-	-	206,223
1210 - Administrators	6,663,136	-	-	6,663,136
1220 - Nonteaching-Sch1	1,321,304	-	-	1,321,304
1230 - Librarians-Sch1	1,881,725	-	-	1,881,725
1240 - Counselors-Sch1	5,758,986	-	-	5,758,986
1280 - Supervisors	1,419,872	-	-	1,419,872
1322 - Faculty-Regular Hours	2,208,925	-	-	2,208,925
1323 - Faculty-Reg Hrs PBL	10,375,276	3,533,383	-	13,908,659
1324 - Faculty-Summer/Int Hourly	157,303	1,900,000	-	2,057,303
1325 - Faculty-Subs	502,500	-	-	502,500
1333 - Faculty-Reg Hrs Ovrl'd By Loa	1,052,642	-	-	1,052,642
1412 - Supervisors-Hourly	41,188	-	-	41,188
1422 - Nonteaching-Hourly	1,967,862	-	-	1,967,862
1423 - Part-time Office Hours	434,300	-	-	434,300
1424 - Nonteaching-Sum/Int	7,975	-	-	7,975
1432 - Librarians-Hourly	10,668	-	-	10,668
1442 - Counselors-Hourly	76,608	-	-	76,608
1444 - Counselors-Sum/Int	161,672	-	-	161,672
1484 - Supervisors-Stipends	522,642	-	-	522,642
Total Certificated Salaries	\$ 59,020,432	\$ 5,433,383	\$ 20,268,579	\$ 84,722,394
Classified Salaries				
2110 - Classified-Reg	\$ 27,225,694	\$ 4,820,550	\$ -	\$ 32,046,244
2115 - Governing Board	42,000	-	-	42,000
2210 - Instructional Aides-Reg	2,003,376	-	-	2,003,376
2330 - Classified-NI Temp	1,200,185	-	-	1,200,185
2334 - Classified-Sum/Int	14,595	-	-	14,595
2370 - Classified-NI Coll Aide	1,464,150	-	-	1,464,150
2410 - Instructional Aides-Non Reg	392,663	-	-	392,663
2380 - Classified-Overtime	114,677	-	-	114,677
Total Classified Salaries	\$ 32,457,340	\$ 4,820,550	\$ -	\$ 37,277,890
Fringe Benefits-Budget Only				
3100 - STRS	\$ 7,136,121	\$ -	\$ -	\$ 7,136,121
3200 - PERS Retirement	435,974	-	-	435,974
3300 - OASDI	2,275,691	296,830	-	2,572,521
3320 - Medicare	1,648,329	151,605	-	1,799,934
3400 - Health Plan	13,854,037	982,530	-	14,836,567
3420 - Dental	2,689,337	192,496	-	2,881,833
3430 - Life Insurance	190,453	13,639	-	204,092
3460 - Post-Retirement	7,741,178	-	-	7,741,178
3500 - State Unemployment Insurance	641,836	50,553	-	692,389
3600 - Workers Compensation	1,761,660	131,459	-	2,078,000
3700 - SF Retirement System	6,617,685	949,855	-	7,567,540
3980 - Other Benefits	110,462	-	-	110,462
Total Fringe Benefits	\$ 45,102,763	\$ 2,768,967	\$ -	\$ 48,056,611
Subtotal Salaries and Benefits	136,580,535	13,022,900	20,268,579	170,056,895

SFCCD	Non-personnel Expenditures: Budget, Forecast and Actual			
	2014-2015	2014-2015	2014-2015	2014-2015
	General	Special Revenue	General	Estimated Total
	Fund	Fund	Fund	Consolidated
Fiscal Year 2014-2015	Unrestricted	Prop A	Prop 30	Unrestricted and
	Budget	Budget	Budget	Special Revenue
Acct Code & Title	FY14-15	FY14-15	FY14-15	Budget
	FY14-15	FY14-15	FY14-15	FY14-15
4000-Budget-Supplies/Materials	\$ 280,000	\$ -	\$ -	\$ 280,000
4102-Textbooks	2,500	-	-	2,500
4103-Other Books	11,400	-	-	11,400
4301-Printing Supplies	140,000	-	-	140,000
4302-Computer Supplies	24,000	-	-	24,000
4303-Other Supplies	982,000	-	-	982,000
4304-Durable Supplies	5,000	-	-	5,000
4305-Instructional Supplies	242,199	-	-	242,199
4402-Uniforms	25,200	-	-	25,200
4405-Paper/Plastic Supplies	3,000	-	-	3,000
Total	\$ 1,715,299	\$ -	\$ -	\$ 1,715,299
5000-Budget-Other Operating Expenses				
5110-Guest Lecturer	16,150	-	-	16,150
5120-Computer Consulting	-	-	-	-
5130-Dues and Memberships	187,376	-	-	187,376
5190-Other Consulting	1,366,957	-	-	1,366,957
5191-Misc Personal Services	250,000	-	-	250,000
5192-Stipends	14,400	-	-	14,400
5202-Conference and Food Services	2,574	-	-	2,574
5210-Travel - Non-Local	23,799	-	-	23,799
5212-Travel - Local	21,854	-	-	21,854
5254-Election	135,000	-	-	135,000
5350-Postage	103,074	-	-	103,074
5410-Insurance	1,200,000	-	-	1,200,000
5510-Water/Sewage	550,000	-	-	550,000
5520-Gas/Electricity	1,526,122	-	-	1,526,122
5530-Telephone	175,000	-	-	175,000
5560-Housekeeping	530,000	-	-	530,000

SFCCD	Non-personnel Expenditures: Budget, Forecast and Actual			
	2014-2015 General Fund	2014-2015 Special Revenue Fund	2014-2015 General Fund	2014-2015 Estimated Total Consolidated
Tentative Budget Unrestricted and Special Revenue Fund	Unrestricted Budget FY14-15	Prop A Budget FY14-15	Prop 30 Budget FY14-15	Unrestricted and Special Revenue Budget FY14-15
Acct Code & Title				
5610-Other Property Leases	719,200	-	-	719,200
5620-Property Leases - SFUSD	93,575	-	-	93,575
5631-Vehicle Leases	15,133	-	-	15,133
5632-Copier Leases	270,877	-	-	270,877
5633-Other Leases	185,870	-	-	185,870
5640-Maint & Repair - Non-Equipment	1,660,000	-	-	1,660,000
5650-Maint & Repair - Equipment	660,997	-	-	660,997
5655-Maint & Repair - Vehicles	65,000	-	-	65,000
5656-Software License Fees	660,000	-	-	660,000
5657-Maint - Hazardous Materials	183,082	-	-	183,082
5658-Maint - Other	4,100	-	-	4,100
5720-Litigation	100,000	-	-	100,000
5721-Judgments/Claims/Settlements	100,000	-	-	100,000
5722-Legal Services	400,000	-	-	400,000
5801-Broadcasting	42,075	-	-	42,075
5802-Print Advertising	21,165	-	-	21,165
5805-Student Outreach	448,260	-	-	448,260
5901-Interest expense	289,807	-	-	289,807
5903-City Services	23,714	-	-	23,714
5904-Meals for Governing Board	2,000	-	-	2,000
5906-Credit Card Fees	328,000	-	-	328,000
5908-Bank Service Fees	145,000	-	-	145,000
5909-Receivable Write-Off	876,000	-	-	876,000
5911-Tuition Reimbursement	40,699	-	-	40,699
5912-Fees for Services	96,000	-	-	96,000
5913-Banquet and Other Food Expenses	2,000	-	-	2,000
5914-Governmental Fees, Taxes & License	14,000	-	-	14,000
Total	\$ 13,548,860	\$ -	\$ -	\$ 13,548,860

SFCCD Tentative Budget Unrestricted and Special Revenue Fund Fiscal Year 2014-2015 Acct Code & Title	Non-personnel Expenditures: Budget, Forecast and Actual			
	2014-2015	2014-2015	2014-2015	2014-2015
	General	Special Revenue	General	Estimated Total
	Fund	Fund	Fund	Consolidated Unrestricted and Special Revenue
	Unrestricted	Prop A	Prop 30	Budget
	Budget	Budget	Budget	Budget
	FY14-15	FY14-15	FY14-15	FY14-15

6000-Budget-Capital Outlay

6302-Books	125,000	-	-	125,000
6306-Periodicals	125,000	-	-	125,000
6308-Video	3,200	-	-	3,200
6413-Add-Computer Equipment	-	1,177,100	-	1,177,100
6414-Add-Miscellaneous Equipment	50,000	-	-	50,000
6432-Repl-Vehicles	101,000	-	-	101,000
6433-Repl-Computer Equipment	2,000	-	-	2,000
6434-Repl-Miscellaneous Equipment	5,200	-	-	5,200
6441-Add-Non Cap Custodial Furn/Fix	700	-	-	700
6444-Add-Non Cap Custodial Misc Equip	14,700	-	-	14,700
6451-Add-Expendable Furniture/Fixt	6,600	-	-	6,600
6454-Add-Expendable Misc Equipment	9,087	-	-	9,087
Total	\$ 442,487	\$ 1,177,100	\$ -	\$ 1,619,587

7000-Budget - Other outgoing

7320-Transfer out - State Categoricals	850,000	-	-	850,000
7330-Transfer out - Cafeteria, PYMTS to Students	475,000	-	-	475,000
7340-Transfer out - Child Development	700,000	-	-	700,000
7370-Transfer out - Self-Insurance	73,000	-	-	73,000
7370-Transfer out - OPEB	1,000,000	1,000,000	-	2,000,000
7380-Transfer out - Financial Aid	206,861	-	-	206,861
7600-Other Payments to/for Students	31,057	-	-	31,057
7902- Board Designated Reserve for Contingency	7,500,000	-	-	7,500,000
Total	\$ 10,835,918	\$ 1,000,000	\$ -	\$ 11,835,918

Subtotal Non-Personnel	\$ 26,542,564	\$ 2,177,100	\$ -	\$ 28,719,664
Subtotal Salaries and Benefits	\$ 136,580,535	\$ 13,022,900	\$ 20,268,579	\$ 169,872,014
Total Expenditures Budget	\$ 163,123,099	\$ 15,200,000	\$ 20,268,579	\$ 198,591,678

Total Resources Available	\$ 198,972,510
Funds Available for Program Review Priorities	\$ 380,832

Percent of Total Unrestricted Salaries and Benefits to Total Estimated Expenditures	85.54%
Percent of Total Unrestricted Salaries and Benefits to Total Expenditures and Transfers out	85.54%

This budget plan is compliant with the 50 Percent Law (ECS 84362).

Budget Resolution

DATE: June 26, 2014

SUBJECT: GENERAL FUND
Adoption of Fiscal Year 2014-15 Tentative Budget
(Resolution No. 140626-III-B-129)

BACKGROUND INFORMATION:

The California Code of Regulations requires the governing board of each community college district to adopt a tentative budget for the upcoming fiscal year on or before June 30th. The Tentative Annual Budget for 2014-15 as presented is based on the Governor's May revision of his January 2014 proposed budget for community colleges. It includes implementation of the second year of the long term plan for Fiscal Stability already adopted by the Board of Trustees. All revenues including apportionment are based on current estimates and are subject to change in the College's final budget for the new fiscal year. The Tentative Budget is detailed in the document titled "Annual Budget 2014-15 Tentative Recommendation, City College of San Francisco" including all revenue and expenditure assumptions the budget is based on.

The tentative budget includes estimated revenue and resources totaling \$198,972,510. Estimated expenditures and transfers into the Board Designated Reserve and the Special Designated Reserve included in this budget are \$198,776,559.

If adopted this budget would allow the College to increase the number of classes offered during the new fiscal year as part of a strategy to ensure that apportionment funding does not decrease in fiscal year 2014-15 and 2015-2016. All other changes in the budget are based on the accreditation process, the FCMAT review, and the results of the College's resource allocation model driven in part by program review.

The recommended 2014-2015 Tentative Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval is as follows:

General Fund - Unrestricted and Special Revenue Funds

Estimated Unrestricted Revenue and Special Revenue Appropriations

Estimated Revenues and Transfers-in	\$ 183,238,778
Special Revenue Fund - College Parcel Tax Special Revenue Fund 39	15,200,000
Add: Beginning Balance	533,732
Add: Transfer from Designated Reserve	-
Total Estimated Revenue & Resources	198,972,510

Estimated Expenditure Appropriations

Estimated Expenditures	\$ 183,576,559
Special Revenue Fund College Parcel Tax Special Expenditures	15,200,000
Total Estimated Expenditures and Transfers out	198,776,559

Estimated Surplus/(Deficit) for filling Classified vacancies and Program Review Priorities

	\$ 195,951
Internally Designated Fees & Services Fund Type 15 ⁽¹⁾	\$ 2,607,943
Internally Designated Departmental Fund Type 14 ⁽¹⁾	1,683,278
Total Internally Designated Unrestricted Funds	4,291,221

Federal	\$ 9,134,523
State	10,426,731
Pass Thru the City College of San Francisco	61,691
Foundations	224,738
Community Based Organizations	125,979
City and County of San Francisco	841,479
Contract Education Programs	80,399
Fees and Restricted Program Income	2,857,213
FWS Inst match & Categorical Transfers-In	2,175,858
Total Restricted Funds Type 12	\$ 25,928,611

Special Revenue Fund - Child Development Fund Type 21	\$ 3,101,646
Special Revenue Fund – Cafeteria Fund Type 22	1,475,000
Special Revenue Fund - College Parcel Tax Special Revenue Fund 39	15,200,000
Self Insurance – Workers Compensation	2,078,000

Total Restricted, Special Revenue and Self Insurance Funds

\$ 47,783,257

Capital Projects Funds (Estimated Fund Balance 06/30/2014)

Local Capital Projects ⁽¹⁾	\$ 2,369,714
2001 Bond	12,293,643
2005 Bond	54,732,446

Total Capital Projects Funds

\$ 69,395,803

Notes:

(1): Fund Balance (Balance sheet) Measurement Dates are as of June 6, 2014.

(2): All other Budgeted fund amounts are based on the Income measurement method covering the Period July 1, 2014 to June 30, 2015.

General Fund Restricted

The General Fund - Restricted portion of the SFCCD Tentative Annual Budget contains appropriation of categorical funds from various granting agencies, thru RFP's, Apportionment, Allocations, Subcontracts, Sub-Recipient Agreements, Fee Based Programs, Property rentals and overhead. Such appropriation shall be increased or decreased in accordance with the amount made available during the year 2014-15 by cash receipts or allocations from the State of California or by amounts carried over from the prior fiscal year. Throughout the year, General Fund - Restricted Awards, Allocations, Sub-contract, Sub-recipients Agreements accepted by the District are communicated to the Special Trustee and appropriated to the Annual Budget. Such receipts are hereby appropriated in accordance with law for the purpose and subject to the conditions under which each receipt was received. 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 Vice Chancellor of Finance and Administration to the extent permitted by the laws and regulations of the State of California.

Administrative Provisions 2014-15

Transfers between major budget classifications shall be made only by a formal resolution approved by the Special Trustee as provided for in Title 5, California Code of Regulations, Section 58199. Transfers between subordinate accounts within a single major classification may be made by the Chancellor and Vice Chancellor of Finance and Administration.

That the San Francisco Community College District is hereby authorized and directed to continue the existing special and trust funds, reserves; and the receipts in each such fund are hereby appropriated in accordance with law and the conditions under which such fund was established. The Chancellor and the Vice Chancellor of Finance and Administration are hereby authorized and directed to set up additional special and trust funds and reserves as may be required by law or regulation 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.

RECOMMENDATION:

RESOLVED: Any and all changes to the Tentative Budget adopted by the Special Trustee at the June 26, 2014 meeting shall be incorporated into the final budget.

FURTHER BE IT RESOLVED: That the Chancellor, Vice Chancellor of Finance and Administration and/or their designee are hereby authorized to execute any and all documents on behalf of the District to effectuate this resolution.

Recommended for adoption: Dr. Arthur Q. Tyler, Chancellor

Supplemental Schedules

SFCCD

Funding Model For Eight Year Plan

City College of San Francisco									
Scenario: Extension of stability (SB 965 Language).									
	Fiscal Year								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues									
Federal Revenue	14,121	-	-	-	-	-	-	-	-
State Revenue	96,243,288	98,162,325	100,279,999	93,853,722	88,816,848	91,582,731	91,582,731	91,582,731	91,582,731
Local Revenue	85,004,726	96,800,034	96,318,034	96,614,663	97,435,888	98,410,247	98,410,247	98,410,247	98,410,247
Transfers In	2,527,349	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Total Revenue	183,789,484	195,41,359	197,048,033	190,918,385	186,702,736	10,442,978	190,442,978	190,442,978	190,442,978
Expenditures									
Academic Salaries	86,552,047	89,42,791	90,272,308	86,547,132	82,819,482	83,606,267	84,400,527	85,202,332	86,011,754
Classified Salaries	35,906,688	36,69,188	37,003,063	36,133,829	35,099,331	35,432,775	35,769,386	36,109,196	36,452,233
Fringe Benefits	43,723,349	44,880,649	46,227,068	46,661,603	47,100,222	48,277,728	49,484,671	50,721,787	51,989,832
Supplies and Materials	1,455,063	1,715,299	1,629,534	1,629,534	1,637,682	1,645,870	1,654,099	1,662,370	1,670,682
Other Operating Expenses	13,166,224	15,506,360	14,640,369	14,640,369	14,713,571	14,787,139	14,861,074	14,935,380	15,010,057
Capital Outlay	191,513	1,329,587	1,500,000	1,470,000	1,477,350	1,484,737	1,492,160	1,499,621	1,507,119
Transfers Out	3,056,208	3,835,918	3,835,918	3,835,918	3,855,098	3,874,373	3,893,745	3,913,214	3,932,780
Total Expenditures	184,051,092	193,38,792	195,108,260	190,918,385	186,702,736	19,108,888	191,555,663	194,043,899	196,574,457
Beginning Fund Balance									
Operating Surplus/(Deficit)	18,136,226	17,87,618	19,905,185	21,844,958	21,844,958	21,844,958	23,179,047	22,066,361	18,465,439
Ending Fund Balance	(261,608)	2,03,567	1,939,773	(0)	(0)	1,334,089	(1,112,686)	(3,600,922)	(6,131,479)
Ending Fund Balance	17,874,618	19,905,185	21,844,958	21,844,958	21,844,958	23,179,047	22,066,361	18,465,439	12,333,960
Notes:									
<ul style="list-style-type: none"> · Includes the continuance of program review allocations from fiscal year 2013-14 (i.e. \$1.5 million to each Information Technology and Buildings and Grounds). · Fiscal year 2012-13 State revenue includes \$23.96 million in EPA (Prop 30) funds. · Fiscal year 2013-14 Local revenue includes \$15.2 million in parcel tax funds. · Fiscal year 2014-15 revenue reflects 1.8% COLA (per Schools Services Dartboard) and revenue and expenditure reductions to reflect reduction in funded FTES base. · Fiscal year 2015-16 revenue reflects COLA of 2.2% (per Schools Services Dartboard) and no growth funding. · Fiscal year 2016-17 revenue reflects COLA of 2.5% (per Schools Services Dartboard) and no growth funding. · Fiscal year 2017-18 revenue reflects COLA of 2.7% (per Schools Services Dartboard) and no growth funding. · EPA (Prop 30) revenues sunset in 2018. Unless personal income taxes are extended or some revenue source backfills this revenue source, City College may have a reduction in State revenue of approximately \$23.9 million. Given the unknown nature on how this Statewide reduction would be implemented (workload reduction, deficit factor, ect.), revenue in these outyears for this exercise is assumed to be flat. · Fiscal year 2020-21 is the last year of parcel tax revenue. Subsequent year revenues will be reduced appropriately. 									

Appendices

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
POLICY MANUAL**

Title: BUDGET PREPARATION AND FISCAL ACCOUNTABILITY	Number: BP 8.01
Legal Authority: California Education Code Sections 70902, 84740 et seq; Title 5, CCR, Sections 58300 et seq.	Page: 1 of 1

The preparation and publication of an annual budget of all District funds shall be consistent with existing law and in accordance with a District budget calendar for review, tentative adoption and final adoption. “Budget” includes any tentative, proposed, or final budget required by law.

The Chancellor, or other designee, shall prepare and submit to the Board such reports showing the financial and budgetary condition of the District, including outstanding obligations, as required by law and as necessary to apprise the Board of fiscal circumstances affecting policy decisions.

Budget development shall meet the following criteria:

- The annual budget shall support the District’s master and educational plans
- The comprehensive planning process, including program review, shall be directly linked to the budget development process.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget.
- Unrestricted general reserves shall be maintained between 5% and 9%.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- The Budget projections shall address the district’s long-term mission, goals and commitments.
- The Chancellor shall issue an administrative procedure that provides on how this policy will be implemented.

Approved by District Board of Trustees

**Authenticated
By Chancellor:**

Date:

Date: 06/22/72

Revision Number: 3

Date: 12/12/2013

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
POLICY MANUAL**

Title: BUDGET PREPARATION AND FISCAL ACCOUNTABILITY	Number: AP 8.01
Legal Authority: California Education Code Sections 70902, 84740 et seq; Title 5, CCR, Sections 58300 et seq.	Page: 1 of 1

I. Budget Calendar

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

II. Budget Directives

Each February the Board will give direction for budget development to include:

- A. Reaffirmation of mission;
- B. Resource allocation (set level of Reserve for OPEB Contingency, Workers' Compensation Reserve, Child Development and any special project reserve)
- C. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;
- D. Preliminary establishment of base budget for the District and each location.
- E. The College will use plans, program reviews, planning documents, and planning processes as the basis for the development of expenditure budgets.

III. Budget Preparation

- A. Prior to March 1 information will be provided to Vice Chancellors & Deans that will include the status of current expenditures, state and county estimates of revenues, location "based budget" allocations, and targets for increases or decreases.
- B. Each Division will prepare a budget through the appropriate Vice Chancellor or Associate Vice Chancellor using the information provided. Each Vice Chancellor may provide additional direction or forms for department budget development to compliment these general procedures.
- C. The Vice Chancellors of Academic Affairs, Student Services and Finance and Administration will analyze class offerings as they apply to the development of both revenue and expenditure plans.

IV. Budget Consolidation

The Vice Chancellor of Finance and Administration's Office will:

- A. Check for compliance with instructions;
- B. Check mathematical accuracy; and
- C. Ensure that the aggregate of the budgets submitted is within the location allocation.

V. Budget Presentation and Adoption

A. Preliminary budget

1. No later than the last board meeting in May, the Vice Chancellor for Finance and Administration will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.
2. Between the time that the Preliminary Budget is developed and the Final budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

B. Tentative budget

No later than June 30th, the Board will adopt a Tentative Budget.

C. Final budget

As prescribed by the California Code of Regulations, Title V, Section 58305, the Board will adopt a final budget for the District by September 15. This budget reflects changes made to the Tentative Budget and provides the operational base budget for the fiscal year of adoption.

VI. Budget Presentation and Adoption

It is the responsibility of each Dean, Vice Chancellor & Associate Vice Chancellor to monitor and control the budget(s) within his/her assignment. The Vice Chancellor for Finance and Administration's Office will distribute timely and accurate Budget Reports and assist in budget analysis and management as requested and required.

2014-15 Budget Development Calendar

Date	Item	Responsible
January 23, 2014	2014-15 budget calendar to Special Trustee for review and adoption.	Vice Chancellor for Finance and Administration
By January 31, 2014	Projected Funds for 2014-15 fiscal year based upon Governor's budget proposal reviewed with the participatory governance committees and Chancellor's Cabinet (Date TBD).	Vice Chancellor for Finance and Administration
February 10, 2014	Projected funds for 2014-15 fiscal year and tentative distribution.	Vice Chancellor for Finance and Administration
February 12, 2014	Prior and current year line item budgets, instruction packets, and due dates are distributed to Vice Chancellors and Associate Vice Chancellors.	Vice Chancellor for Finance and Administration
February 12, 2014 – April 18, 2014	Utilizing planning processes - budget priorities determined, reallocation of funds, and responsibility managers prepare budget forms for submittal to Finance Office.	All
April 18, 2014	Budget reports to establish 2014-15 preliminary budgets are due to District Finance Office.	Vice Chancellors and Associate Vice Chancellors
May (TBD)	Chancellor's Cabinet updated on status of Preliminary Budget. Review, discussion, and recommended adjustments brought forward.	Vice Chancellor for Finance and Administration
By May 21, 2014	Preliminary budget is presented to participatory governance committees.	Vice Chancellor for Finance and Administration
May 22, 2014	Tentative budget presented to Special Trustee as information item and public comment.	Chancellor
June 26, 2014	Tentative budget on Board agenda for final review and approval.	Chancellor
August 28, 2014	Proposed Final budget is presented for review and approval to Special Trustee.	Chancellor

MEMO

TO: Vice Chancellor's and Associate Vice Chancellors
FROM: Ron Gerhard, Vice Chancellor of Finance & Administration
CC: Dr. Art Tyler, Chancellor
DATE: February 13, 2014
RE: 2014-15 Budget Development Guidance

As we prepare our budget for fiscal year 2014-15 we face great uncertainty and risk. During the current fiscal year, 2013-14, we are on stability funding which means that we are funded on serving 33,119 FTES although we actually will serve approximately 4,000 FTES fewer. Absent special legislation, if we do not restore this FTES we will experience a reduction in revenue of approximately \$18 million. To appropriately prepare for this possibility we are preparing for three possible budget scenarios.

The first scenario assumes no special legislation that would extend stability funding for CCSF. Under this scenario we project a loss of base FTES funding (credit and non-credit) of \$18,229,444. This loss in base FTES revenue would translate into a reduction of approximately 1,160 sections, approximately 242 FTEF, and additional reductions in temporary classified, supplies, services, and equipment budgets of approximately \$3.8 million.

The second scenario assumes the passage of special legislation that would extend stability funding for CCSF such that in fiscal year 2014-15 we would continue to be funded at the level of 33,119 FTES. Under this scenario we project a flat budget compared to the current year.

The third scenario assumes no special legislation extending stability funding but assumes we restore most if not all of the approximately 4,000 FTES reduction in fiscal year 2014-15. Under this scenario we will build our revenue budgets as if we will serve 33,119 FTES and build our expenditure budgets to support productive class schedules that will get us to that FTES goal. To mitigate the inherent risk in this scenario we will place in a reserve for contingency account \$7.5 million which, should we not achieve our restoration goal, will be used to offset revenue reductions.

As you may note, the first and second scenarios are at opposite ends of the spectrum while the third is the compromise with built in fiscal safeguards.

Please find attached various documents that are to be used to guide and develop City College of San Francisco's Tentative Budget. These documents include:

- Revised Board Policy 8.01 and new Administrative Procedure 8.01. These two documents speak to the budget development process and principles on which the tentative budget is to be developed.
- City College's 2014-15 Budget Development Calendar, which is a requirement under Administrative Procedure 8.01. This calendar contains critical timelines and due dates that will ensure our budget is developed timely and openly.
- 2014-15 Budget Assumptions which contain revenue and expenditure assumptions that will ensure our budget is developed based upon data and is balanced, also a requirement under Administrative Procedure 8.01.
- Budget development worksheets. These worksheets provide the working budgets for the last two fiscal years (2013 and 2014) and provide the beginnings of the 2014-15 tentative budget. Each worksheet reflects individual organization numbers within the Unrestricted General Fund – Fund U. For purposes of budget development each division's base budget includes all account numbers (1XXX through 6XXX). Base budgets include non-discretionary and discretionary budgets. Non-discretionary budgets are those account codes that provide for the salary and benefits of permanent employees as well as adjunct and part time faculty (FF, PT, CR, FN DH and AD positions). These account codes include 11XX, 12XX, 13XX, 14XX, 21XX, 22XX, and 3XXX. Budgets for these accounts are based upon position control. Other than correcting FOAPAL numbers no changes may be made to these account codes. Discretionary budgets are those account codes that are not impacted by position control and may be reallocated at the discretion of the Dean, Associate Vice Chancellor, or Vice Chancellor. These account codes include 23XX, 24XX, 4XXX, 5XXX, and 6XXX. You are encouraged to reallocate discretionary budgets from their current budget to areas deemed of highest priority and of best use by your division. It should be noted that the concept of base budget is only applied to the total funds allocated to each division and not to any particular department of cost center. It will probably be necessary to reallocate budgets among organizations. To reallocate discretionary funds, please make the notation in the "Phase 2" column of the budget worksheets, negative numbers representing subtracting from and positive numbers representing adding to. Please note, because we are not augmenting base budgets at this time the sum of any reallocation effort must equal zero.

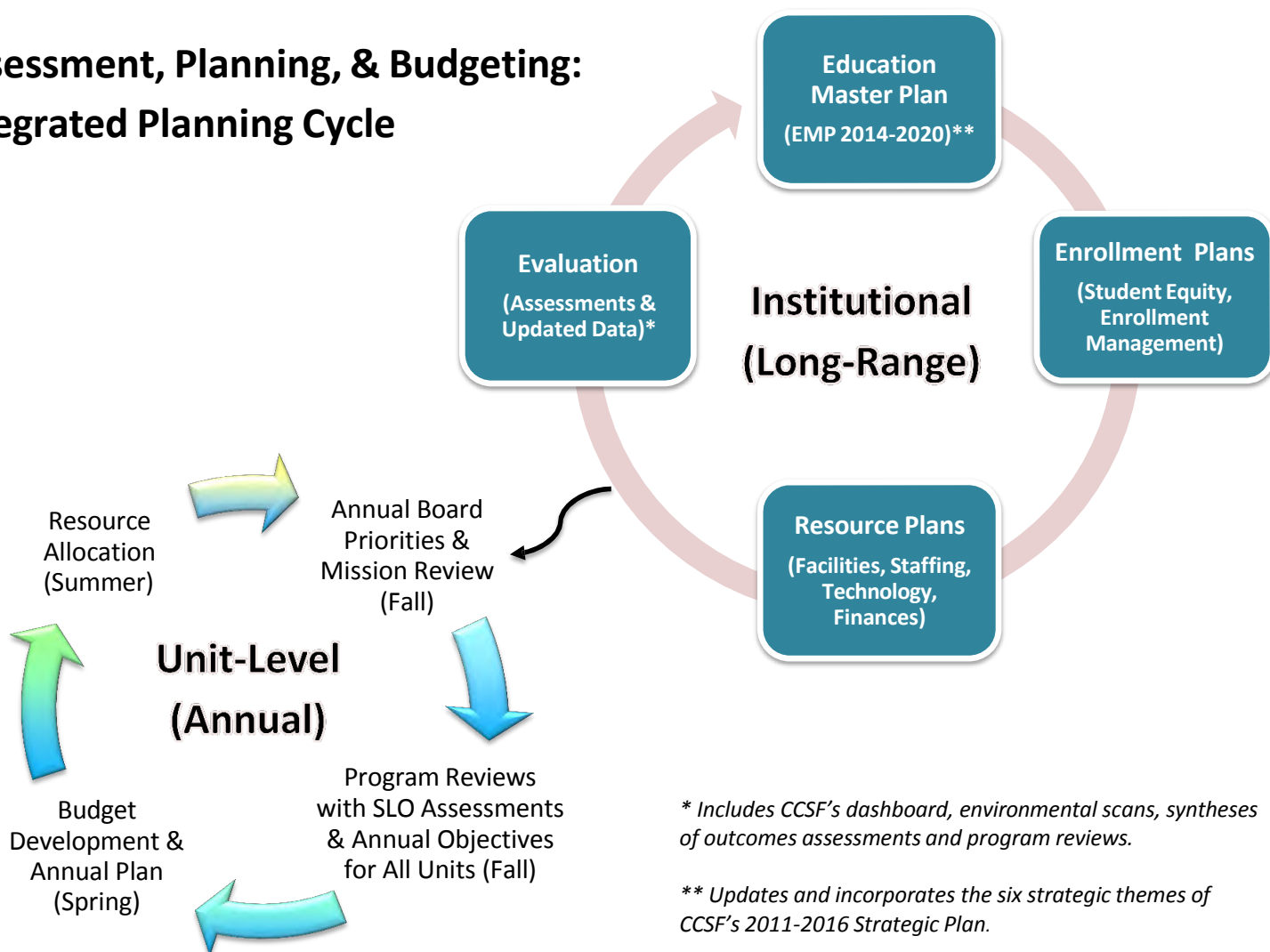
- Position Control worksheets. These worksheets identify all permanent ongoing positions sorted by fund, dean code, and by account code. These spreadsheets provide the basis of the non-discretionary base budgets. As widely discussed we are in the midst of cleaning up position control. Your ability to identify FOAPAL coding errors, full time equivalent errors, labor distribution errors, and location errors not only assists us with furthering this cleanup effort but ensures your budget is accurate from the onset of the new fiscal year.

Although the Governor's proposed budget includes budget augmentations in the form of .85% for COLA and 3% for growth/access, we find ourselves in a very different position than other colleges and districts in the State. We are building within this budget projected COLA of .85%. This equates to additional revenues of \$1,286,288. We are, however, also budgeting for additional expenditures in excess of \$4.1 million (see expenditure assumptions within 2014-15 Budget Assumptions). We will cover this \$2.8 million shortfall through efficiencies and focused cost savings measures as oppose to asking everyone to reduce their budgets proportionately or in some other broad manner. Therefore, we are not in a position of augmenting the College's total overall budget.

Categorical budgets will be distributed at a later date. We will be preparing categorical budgets so that budgeted expenditures meet and do not exceed budgeted revenues. If information of a reliable nature such as major changes in the May revision provides for additional funds we then will revise our budgets accordingly. We must, however, develop budgets for categorical programs and grants that balance expenditures with expected income. To do otherwise would require further reductions elsewhere.

Lastly, I ask that the budget worksheets be submitted to the Finance Office by April 18th in accordance with budget development calendar. As always, I am available at your request to attend any meeting(s) or meet with any group to discuss this process and provide background and/or insight. Your assistance is greatly appreciated as we work through this difficult fiscal environment together.

Assessment, Planning, & Budgeting: Integrated Planning Cycle



Draft

ANNUAL Plan

Annual Plan for 2014-2015
“Looking at last year to plan for next year”

DRAFT

The Annual Plan for 2014-2015 is currently being developed and embedded into the 2014-2015 Budget. Its component parts include a **review of the prior year** delineating evidence of strengthened processes, highlights of accomplishments, and areas for further improvement, followed by a list of **annual objectives for the upcoming year**.

REVIEW OF 2013-2014

Evidence of Strengthened Processes in 2013-2014

- [Board Planning Priorities](#) informed the entire program reviews process
- [Annual Timeline](#) advanced framework with clarified roles and expectations
- [Resource request form](#) converted to spreadsheet format for more efficient processing
- [Resource request fields](#) updated to include several new fields for better clarification of ongoing versus one-time costs, high versus low cost items, date of initial request, and categorical eligibility
- [Scoring Rubric](#) updated based upon identified need for [expanded and clarified scoring criteria](#)
- [Embedded scoring criteria](#) improved communication about purpose and need for resources and allowed for more efficient processing
- [Updated Guidelines](#) clarified process and expectations, provided additional exemplars, and defined revised scoring criteria
- [Frequent communications](#) promoted college-wide awareness during program review development
- [Key Dates](#) document outlined avenues for increased dialogue
- [Specialized template for Centers](#) improved Center program reviews
- Connections between annual and long-term planning strengthened during Education Master Planning through [summarized planning objectives and highlights](#) for Schools and Centers
- Connections to decisions about categorical expenditures strengthened for [Basic Skills](#), [Perkins](#), [Instructional Supplies](#), and [Instructional Equipment](#)
- [Entire system evaluated](#) through focus groups and discussions of [SLO Impacts](#)
- [Vice Chancellor priority lists](#) currently under development and made visible through online posting and presentations to the Participatory Governance Council
- To the extent possible, the highest ranked priorities from program review will be incorporated into the Final Budget for 2014-2015

Highlights of Accomplishments from 2013-2014

- Ongoing focus on outcomes assessment:
 - [Outcomes Assessment Exemplars](#)
 - [GEO Assessment](#)
 - [SLO Impacts](#) for all college areas
- Use of data to inform planning and decision-making:
 - [College-wide Dashboard](#) including performance metrics related to student achievement and success, as well as resources and access, with links to equity data
 - [Education Master Planning process](#) built upon extensive and varied quantitative and qualitative data
- Clear connections between planning and budgeting:
 - [Classified Staffing](#) for fiscal year 2013-2014, continuing into fiscal year 2014-2015
 - [Perkins](#) awards for 2013-2014, with decisions currently underway for 2014-2015
 - *Additional information about this year's [funded items](#) is forthcoming*

Areas to Improve Based upon Evaluation of 2013-2014

- Further delineate relationship between upcoming cycle and the new Education Master Plan
- Encourage greater linkage between outcomes assessments, program needs, and program improvements – *focus improvement efforts based upon analysis of [SLO Impacts](#)*
- Provide examples of how to increase dialogue within departments, between departments, and with supervisors – *several exemplars already gathered*
- Improve communication and mechanisms for input during final prioritization stages
- Use new online system for better tracking and coordination – *pending CurricUNET implementation*
- Incorporate timely review of roll-over budgets and appropriately reduce and/or reallocate when warranted – *already underway through new [Budget Development Calendar](#)*
- Establish a mechanism for addressing concerns about data integrity and completeness
- Develop criteria for handling “emergency” requests occurring outside the regular cycle

PLAN FOR 2014-2015

Annual Objectives for 2014-2015

Annual objectives currently under development will be derived from the [Education Master Plan Goals and Strategic Directions](#) and will include timelines and assigned responsibilities

New Classified Positions

» Process for identifying new classified positions

- > Program review and planning
- > “Bottom up”

» Process for developing prioritization of positions

- > Executive Staff input
- > SEIU input
- > Senate input
- > Student input
- > Verification of cost
- > Chancellor decision

THE LIST

Priority	Positions	Priority	Positions
1.	Custodian	9.	A&R Residency Eval.
2.	Custodian	10.	Academic Scheduler
3.	Custodian	11.	Library Tech
4.	Senior Stationary Eng.	12.	Custodian
5.	Lab Tech	13.	Hiring Specialist
6.	Nursing Sim Lab Tech	14.	Maint. Admin Ass't
7.	Benefit Analyst	15.	Market/PR Assistant
8.	Research Analyst	16.	Employee Relations Analyst

Source: [Chancellor's Briefing to the PGC on January 23, 2014.](#)

Note, based on program reviews submitted in 2012-2013. Positions requested in 2013-2014 are now under consideration.

Draft

**Education Master Plan Goals,
Strategic Directions and Milestones**

**CITY COLLEGE EDUCATION MASTER PLANNING
GOALS AND STRATEGIC DIRECTIONS**

Updated Draft as of April 25, 2014

Goal 1: Advance student achievement in meeting educational goals.

1a. Rationale

Achievement of each student’s educational goals, whether for transfer, career and technical education, or basic skills, is the focal point of City College’s work. Demographic, economic, and social changes in San Francisco and the Bay area require new responses from City College in matching and exceeding past levels of goal achievement. Improved access to courses and programs, outreach, and student support for both individual achievement and closing of equity gaps among groups are core functions that must be addressed in an integrated way to meet this goal.

Throughout California and nationally, persistent achievement gaps among student demographic groups exist, and are especially pronounced by race and ethnicity. City College’s own data echo these findings. The success of underrepresented ethnic groups, first-generation, and/or low-income students – an increasing majority of the College’s students – is critical to the continuing role of the college in serving the community. Recognizing that many current students are not in these or other vulnerable populations, we still hold that a sustained focus on student achievement for these groups can elevate the learning and teaching process, increasing opportunities for all students to meet their educational goals.

City College has a near 80-year history of serving students and a proud tradition of honoring diversity and inclusiveness. Regardless of their circumstances, all students have aspirations to meet the goals that brought them to the College. Increasing student achievement and success, as the paramount goal of City College, will provide a shared sense of direction and motivation among students, faculty, staff, administrators, and community.

1b. Strategic Directions

1. **Student Learning Outcomes and Assessment.** Continue purposeful development of outcomes and assessment work at the course, program, service, and institutional levels. Use these results to improve student retention and achievement.
2. **Closing Equity Gaps.** Make regular and widespread use of both qualitative and quantitative research to measure student progress for underrepresented student groups and special populations. Examine student achievement by locations and programs including transfer, CTE, and basic skills. Use results to improve and create pathways for progress and eliminate gaps among all students.
3. **Enrollment Strategies.** Prioritize enrollment strategies such as marketing, community outreach, and collaborative initiatives with industry with the goal of retaining and attracting students. Also, engage fully in a range of enrollment management techniques including targeted recruitment and matriculation activities; alignment of education program and services with learner needs; targeted interventions-for underperforming and underrepresented student groups; continuous analysis of enrollment, student access, and achievement; and alumni follow-up.

4. **Communication and Collaborative Discourse about Student Success.** Continue to build transparent structures that systematically engage students, faculty, staff, administrators, and community members in ongoing and collaborative communication about effective improvements in access and success. Use this to make informed decisions in these areas.
5. **Instructional Delivery.** Compare traditional educational structures (such as course hour and unit patterns, length of classes, length of semester, and face-to-face delivery) with new models of instructional delivery (such as short-term courses, online, hybrid, and tech-enhanced,) to determine the most effective frameworks for our students' learning, engagement, and access needs.

1c. Milestones and Next Steps

1. Rigorous metrics for tracking student achievement, including baseline data. Such measures might include retention rates, transfer rates, progression through basic skills and gatekeeper classes, employment outcomes, and language acquisition for noncredit ESL students.
2. College-established benchmarks for student progress across identified student groups and a schedule by which these benchmarks are assessed, communicated, and reviewed.
3. Data-informed discussions about what works in student success and achievement for City College students.

Goal 2: Transform and sustain College infrastructure.

2a. Rationale

City College's physical facilities and technological infrastructure require immediate and sustained attention, as their present condition adversely affects the learning and teaching environment. Physical plant maintenance and routine upgrading of technology require deliberate planning matched with available resources. Without clear signals that improved state and local funding is likely in the near term, the College will need to correct deficiencies from its current funds, as well as put resources into enhanced efforts to find new funding sources.

Today's students, in a technology-driven society, are influenced by the personal technologies available to them and have expectations that City College does not always meet. While public higher education institutions typically lag behind other sectors of the economy in adoption of new technologies, there are many strategies City College can adopt to remain competitive.

In addition to addressing physical and technological infrastructure, the creation of clear, concise, and well-communicated operational procedures will support transparency and effective operations.

2b. Strategic Directions

1. **Facilities Planning.** Develop an actionable facilities plan to match the directions established by this Education Master Plan.
2. **Technology Planning.** Implement and update the existing CCSF Technology Plan to support upgraded classrooms and other educational technologies.

3. **Scheduled Maintenance.** Ensure that both scheduled maintenance and Prop 39 funding address critical facilities needs. Reallocate bond funds to address facilities projects to improve the learning and teaching environment.
4. **Procedures.** Create clear procedures across all major divisions of the College (Academic Affairs, Finance and Administration, and Student Development) and continuously improve these procedures.

2c. Milestones and Next Steps

1. A comprehensive facilities plan to accompany this Education Master Plan.
2. A list of prioritized infrastructure and modernization projects with funding sources identified.
3. An updated technology plan to support student success and College operations.
4. Documented and web-accessible procedures for all major College functions.

Goal 3: Provide new and expanded opportunities for organizational development and effective innovation.

3a. Rationale

A cohesive, effective and proactive organization relies on professional development, collaboration, and innovation. Proactive colleges seek to innovate appropriately through internal development and by staying abreast of promising developments for education. In order to continuously improve as an organization, all employees will be encouraged and given opportunities to increase their skills.

Organizational and professional development activities benefit students' overall educational experience. Sustained improvements in performance are supported by ongoing professional development. Organizational development promotes qualities such as leadership, collegiality, and respect for and appreciation of individual differences. In addition to faculty, staff, and administrators, students should also be engaged in purposeful learning experiences to develop these qualities for success while at City College and beyond.

3b. Strategic Directions

1. **Professional Development.** Create sound and sustainable professional development opportunities for all administrators, staff, and faculty.
2. **Leadership Development.** Create opportunities for the entire College community, including students, to engage in learning experiences that promote communication, leadership skills, and ethical decision-making.
3. **Effective Innovation.** Identify scalable effective innovation and promote innovation (e.g., through collaborations and partnerships).

3c. Milestones and Next Steps

1. An increase in professional development and training activities provided for all employees.
2. An increase in student leadership development programs.
3. Improved tracking of innovation.

Unrestricted General Fund

FTE and Expenditure

Distribution by Campus

San Francisco City College
 2014-15 Budget Development
 5/23/2014

	Airport	Chinatown/ North Beach	Civic Center	Downtown	Evans	Ft. Mason	John Adams	Mission	Ocean	Southeast	Districtwide
Budget Projections											
1	FTEF - per position spreadsheets (full time contract instructional faculty)										
2	1	26	13	24	5	3	37	26	434	1	570.00
2	*2 for fall and spring										
3	2	52	26	48	10	6	74	52	868	2	1,140.00
3	FTEF Targets @ 17.3/21.5 productivity - 33,118 ftes										
4	11.56	115.82	49.92	108.73	45.33	6.52	153.85	141.14	1243.66	18.84	1,895.37
4	Difference between targets and contract instructional faculty (3-2)										
5	9.56	63.82	23.92	60.73	35.33	0.52	79.85	89.14	375.66	16.84	755.37
5	Estimated cost at \$60,000 (2*\$30,000)										
6	\$ 286,800	\$ 1,914,600	\$ 717,600	\$ 1,821,900	\$ 1,059,900	\$ 15,600	\$ 2,395,500	\$ 2,674,200	\$ 11,269,800	\$ 505,200	\$ 22,661,100
6	Original UGF Fund load										
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Projected salary savings on existing vacancies										
8	-	164,978	82,489	-	-	-	164,978	82,489	1,278,470	-	\$ 1,773,404
8	UGF Fund load plus salary savings from vacancies (6+7)										
9	-	164,978	82,489	-	-	-	164,978	82,489	1,278,470	-	1,773,404
9	Difference in projected cost less UGF Fund (5-8)										
	286,800	1,749,622	635,111	1,821,900	1,059,900	15,600	2,230,522	2,591,711	9,991,330	505,200	(20,887,696)
Budget Loads											
10	UGF Fund (includes addition of Prop 30 funds and Parcel Tax)										
11	-	-	-	-	-	-	-	-	-	-	-
11	Parcel Tax										
12	-	-	-	-	-	-	-	-	-	-	-
12	Total 1323 Budget										
Budget vs. Actual/Proj.											
13	Summer 2014 Actual Expenses										
14	-	-	-	-	-	-	-	-	-	-	-
14	Fall 2014 Actual Expenses										
15	-	-	-	-	-	-	-	-	-	-	-
15	Fall Projected										
16	-	-	-	-	-	-	-	-	-	-	-
16	Spring 2015 Projected										
17	-	-	-	-	-	-	-	-	-	-	-
17	Total Projected (13+14+16)										
18	Budget Load + Salary Svgs vs. Projected (7+12-17)										
	-	164,978	82,489	-	-	-	164,978	82,489	1,278,470	-	
Prior Year Comparison											
19	Prior year 13xx expenditures										
	-	-	-	-	-	-	-	-	-	-	20,025,019

Unrestricted General Fund

FTE

Classified Positions

CCSF

Unrestricted General Fund

2014-15 Budget Development - Classified Positions

Note: This schedule displays all budgeted classified positions within each respective fiscal year. Classified positions include permanent and temporary assignments.

	2012-13	2013-14	2014-15
	FTE	FTE	FTE
	571.42	582.58	582.85
A & R Dean's Office - Credit	31.17	33.00	31.00
Academic Admin - Chnatwn/NB	1.27	1.27	0.83
Academic Admin - Evans	0.50	0.50	0.50
Academic Admin - John Adams	3.39	3.39	3.39
Academic Admin - Mission	1.33	2.00	2.00
Academic Admin - Southeast	1.83	1.83	1.83
Academic Administration - Dwntwn	0.90	1.90	1.90
Academic Senate	1.00	1.00	1.00
Administrative Services - Regular	8.09	8.63	8.63
African Am Scholastic Pgm	1.00	1.00	1.00
Aircraft Maintenance	1.00	1.00	1.00
Apprenticeship Program	1.00	1.00	1.00
Art	1.00	1.00	1.00
Articulation	1.00	1.00	1.00
Asian Amer Pacific Student Success	1.00	1.00	1.00
Associate Dean A (Non Credit)	8.88	9.13	8.38
Automotive	4.00	4.00	4.00
Behavioral Sciences	1.00	1.00	0.00
Biological Sciences	4.00	4.00	4.00

Broadcast Electronic			
Media Arts	2.00	2.00	2.00
Budget	2.00	1.00	1.00
Central Services	0.00	0.00	0.00
Chancellor's Office	4.00	5.00	4.00
Channel 75	0.23	0.23	0.23
Chemistry	2.00	2.00	2.00
Child Development & Family Studies	1.00	1.00	1.00
Cinema	1.00	1.00	1.00
Civic Center Admin - Civic Center	1.50	1.50	1.50
College Development	0.00	2.00	2.00
College Publications	4.00	5.00	4.00
College Services	3.00	4.00	4.00
Computer Networking and Information	0.44	0.44	0.44
Computer Science	0.44	0.44	0.44
Continuing Student Counseling	7.00	7.00	7.00
Controller	9.50	8.00	12.00
Culinary Arts & Hospitality	1.00	1.00	1.00
Custodial Services	85.00	87.00	89.00
Dean of Student Support Services	1.00	1.00	1.00
Dean's Office	1.00	2.00	2.00
Dean's Office - Applied Sciences	1.00	1.00	1.00
Dental Assisting	0.40	0.40	0.40

Dept. Office-Health Care Tech	1.36	1.36	1.36
Disabled Students Program	0.55	0.38	0.38
District Business Services - Office	0.50	0.50	0.50
Employee Relations	2.00	1.00	1.00
Engineering & Technology	3.00	3.00	3.00
English	3.39	3.39	3.39
Environmental Hort & Floristry	1.50	1.50	1.50
EOPS	1.00	0.50	0.50
ESL	3.90	3.90	3.90
F/A - BFAP	1.00	1.00	1.00
Facilities Planning	1.50	1.00	1.00
Financial Aid Office	17.31	17.31	17.31
Fire Science Technology	0.50	0.50	0.50
Foreign Languages	1.00	1.00	1.00
Foreign Students/Internatl Students	2.38	2.00	2.00
GED/Assessment Center	2.85	1.85	1.85
General Counsel Office	1.00	1.00	1.00
Government Relations	1.00	0.00	0.00
Graphic Communications	4.33	4.33	4.33
Grow Your Own	1.00	1.00	1.00
Health Education	0.60	0.60	0.60

HIV/STD Education Office	1.00	1.00	1.00
Human Resources - General	19.00	22.00	22.00
Inst Res - Broadcasting	6.00	6.00	6.00
Inst. Res - Audio Visual	3.23	3.23	3.23
Institutional Sup - Chntwn/NB	3.29	3.29	2.83
Institutional Sup - Civic Center	0.50	0.50	0.50
Institutional Sup - Dwntw	1.10	1.10	1.10
Institutional Sup - John Adams	1.29	1.29	1.29
Institutional Sup - Mission	1.33	1.00	1.00
Institutional Sup - Southeast	1.25	1.25	1.25
Instructional Computer Lab	12.33	11.33	11.33
Interdisciplinary Studies (IDST)	0.33	0.33	0.33
ITS-Administration	18.84	24.07	23.07
ITS-Telephone	3.00	3.00	3.00
Language Center	0.00	0.00	0.50
Latin American and Latino/a Studies	0.33	0.33	0.33
Learning Assistance Programs	8.00	8.00	8.00
Library	32.77	29.77	30.27
Listening Center	2.00	2.00	2.00
M&R - Buildings	9.00	11.00	11.00

M&R - Grounds	5.00	5.00	5.00
Mail Services	6.00	4.00	6.00
Management Analyst	1.00	1.00	1.00
Mathematics	7.00	7.00	7.00
Matriculation Office	0.21	0.21	0.21
Music	3.00	3.00	3.00
New Student Counseling	8.54	8.54	8.54
Nursing - Licensed Vocational	1.00	1.00	1.00
Nursing-RN	1.00	1.00	1.00
Other Services	30.00	31.44	30.44
Payroll	16.00	11.00	17.00
Photography	1.33	1.33	0.33
Physical Education & Dance	16.03	15.79	15.79
Physics	1.00	0.00	0.00
Professional Development	3.00	4.00	4.00
Public Information	2.30	1.50	1.50
Public Safety	32.59	37.59	40.00
Purchasing	3.00	3.50	3.50
Research and Policy	4.67	2.00	2.00
School Deans Office	0.00	1.00	0.00
School of Behav Sci, Soc Sci & Mult	1.00	1.00	0.00
School of Bus, Tech, Fashion & Hosp	0.00	1.00	0.00
School of English & Foreign Languag	0.00	1.00	1.00
School of ESL, Intl Ed & Trans Stud	0.00	1.00	0.00

School of Health, PE & Social Servs	0.00	1.00	0.00
School of Science, Tech, Engr&Math	1.00	1.00	1.00
School of Vis&Perf Arts, Jour&Speec	3.00	2.00	2.00
Small Business	4.99	4.99	4.99
Social Sciences	1.00	1.00	1.00
Student Activities	4.25	4.25	3.75
Student Affairs Office	1.00	1.00	1.00
Student Services - Chntwn/NB	0.33	0.33	0.33
Student Services - Dwntwn	1.00	1.00	1.00
Student Services - Evans	0.50	0.50	0.50
Student Services - Mission	2.33	2.00	2.00
Student Services - Southeast	1.29	1.29	1.29
Study Abroad Program	1.00	1.00	1.00
Summer/Intersession	0.30	0.00	0.00
Tenure Review	2.00	2.00	2.00
Testing	1.72	1.72	1.72
Theater Arts	4.33	4.33	4.33
Title 5/EEO/ADA Compliance Office	1.00	1.00	0.00
TLC(Technology Learning Center)	1.00	1.00	1.00

TMI(Technology Mediated Instruction	3.38	2.88	1.88
Trade Skills	1.14	1.14	1.14
Transitional Studies	8.23	7.16	7.16
Tulay	0.50	0.50	0.50
VETS - Veteran Resource Center	1.00	2.00	2.00
Vice Chancellor Academic Affairs	2.00	2.00	2.00
Vice Chancellor Adm	1.00	1.00	1.00
Vice Chancellor Stud	1.00	2.00	2.00
Women's Studies Pro	0.34	0.34	0.34
Grand Total	571.42	582.58	582.85

Unrestricted General Fund

FTE

Non-Instructional Faculty

CCSF
 Unrestricted General Fund
 2014-15 Budget Development - Non-Instructional Faculty

Note: This schedule displays all budgeted non-instructional faculty positions (counselors/librarians) within each respective fiscal year, by department/discipline.

	2012-13	2013-14	2014-15
	FTE	FTE	FTE
	104.14	103.14	105.14
African Am Scholastic Pgm	4.00	4.00	4.00
Asian Amer Pacific Student Success	2.53	2.53	2.53
Automotive	1.00	1.00	1.00
Biological Sciences	1.00	1.00	1.00
Continuing Student Counseling	23.07	22.07	23.07
Culinary Arts & Hospitality	2.00	2.00	2.00
EOPS	3.03	4.03	4.03
F/A - BFAP	2.00	2.00	2.00
Financial Aid Office	1.56	1.56	1.56
HIV/STD Education Office	1.00	1.00	1.00
Inst. Res - Audio Visual	1.00	1.00	1.00
Interdisciplinary Studies (IDST)	1.00	1.00	1.00
Labor & Community Studies	1.00	1.00	1.00
Language Center	1.00	0.00	1.00
Latino Services Network	3.82	3.82	3.82
Learning Assistance Programs	1.00	1.00	1.00
Library & Learning Resources Center	17.00	18.00	18.00
Library Information Technology	1.00	1.00	1.00
Listening Center	2.00	2.00	2.00
New Student Counseling	30.13	29.13	29.13
Photography	1.00	1.00	1.00
Physical Education & Dance	2.00	2.00	2.00
Social Sciences	1.00	1.00	1.00
Grand Total	104.14	103.14	105.14

Unrestricted General Fund

FTE

Instructional Faculty

CCSF
 Unrestricted General Fund
 2014-15 Budget Development - Instructional Faculty

Note: This schedule displays all budgeted instructional faculty positions within each respective fiscal year by department/discipline.

	2012-13	2013-14	2014-15
	FTE	FTE	FTE
	601.89	561.99	570.10
Academic Senate	0.20	0.20	0.20
African-American Studies	1.00	1.00	1.00
Aircraft Maintenance	1.00	1.00	1.00
Architecture	4.00	4.00	4.00
Art	16.00	16.00	16.00
Asian American Studies	2.00	2.00	2.00
Asian Studies	0.20	0.20	0.20
Astronomy	3.00	3.00	3.00
Automotive	3.00	3.00	3.00
Behavioral Sciences	14.00	14.00	14.00
Biological Sciences	21.00	20.00	21.00
Broadcast Electronic Media Arts	4.60	4.60	4.60
Chemistry	16.00	16.00	16.00
Child Development & Family Studies	9.23	9.23	9.23
Cinema	4.00	3.00	3.00
Computer Networking and Information	8.34	7.34	7.34
Computer Science	9.92	9.92	9.92
Consumer Education	2.00	2.00	2.00
Continuing Student Counseling	0.46	0.46	0.46
Culinary Arts & Hospitality	12.00	11.00	11.00
Dental Assisting	1.00	1.00	1.00
Dept. Office-Health Care Tech	8.00	6.00	6.00
Diagnostic Medical Imaging	2.20	2.20	2.20
Disabled Students Program	5.00	4.00	4.00
Earth Sciences	3.50	3.50	3.50
Engineering & Tech - Biotech	1.00	1.00	1.00
Engineering & Technology	5.20	6.20	7.20

English	55.39	52.39	52.50
Environmental Hort & Floristry	5.00	5.00	5.00
ESL	147.63	124.73	125.73
Fashion	1.00	1.00	1.00
Foreign Languages	16.00	15.00	15.00
Graphic Communications	5.00	4.00	4.00
Health Education	8.44	7.44	8.44
Inst Res - Broadcasting	0.40	0.40	0.40
Interdisciplinary Studies (IDST)	1.44	0.44	0.44
Journalism	1.00	1.00	1.00
Latin American and Latino/a Studies	2.00	2.00	2.00
Learning Assistance Programs	2.00	2.00	2.00
LGBT Studies	1.00	1.00	1.00
Library & Learning Resources Center	1.00	1.00	1.00
Mathematics	36.00	37.00	37.00
Matriculation Office	0.34	0.34	0.34
Music	9.80	10.80	11.80
New Student Counseling	1.00	1.00	1.00
Nursing - Licensed Vocational	14.00	15.00	15.00
Nursing-RN	11.00	13.00	13.00
Older Adults	1.00	1.00	1.00
Philippines Studies	1.00	1.00	1.00
Photography	3.00	3.00	3.00
Physical Education & Dance	24.00	22.00	22.00
Physics	9.50	9.50	9.50
Radiation Oncology			
Technology	1.80	1.80	1.80
Small Business	36.80	33.80	33.80

Social Sciences	21.80	19.80	22.80
Speech Communication	7.00	6.00	6.00
Theater Arts	4.00	4.00	4.00
TLC(Technology Learning Center)	1.00	1.00	1.00
Trade Skills	2.00	2.00	2.00
Transitional Studies	10.60	9.60	9.60
Women's Studies Program	1.10	1.10	1.10
Grand Total	601.89	561.99	570.10

Glossary of Terms and Definitions

GLOSSARY OF FINANCE TERMS

Accounting – The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

Apportionment – Federal or state taxes distributed to college districts or other governmental units according to certain formulas.

Appropriation – An allocation of funds made by a legislative or governing body for a specified time and purpose.

Base Revenue – The districts' total prior year revenue from state general apportionment's, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

Block Grant – A fixed sum of money, not linked to enrollment/ FTES measures.

Budget – A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures. (Ideally, an educational plan expressed in dollars.)

Career Development College Prep – Enhanced Non-credit funding applied to these student FTE's.

Categorical Funds – Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: Funding for the disabled, EOPS, deferred maintenance, and matriculation.

Chart of Accounts – A systematic list of accounts applicable to a specific entity.

Cost of Living Adjustments (COLA) – an increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Current Expense of Education (CEE) – ECS 84362 – The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except equipment replacement) and 7000, and other costs specified in law and regulations.

Deferred Maintenance – Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program.

Encumbrances – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment/FTES Cap – A limit on the number of students (FTES) for which the state will provide funding.

Equalization – Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

Expenditures – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Fifty Percent Law – Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

Full-time Equivalent Student – An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance – The difference between assets and liabilities.

General Fund – The fund used to account for the ordinary operations of the district. It is available for any legally-authorized purpose not specified for payment by other funds.

Mandated Costs – College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

Reserve – Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

Restricted Funds – Money which must be spent for a specific purpose either by law or by local board action.

Revenue – Income from all sources.

Shortfall – An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

State Apportionment – An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

Unencumbered Balance – That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES – FTES which are generated in excess of the enrollment/FTES cap.