2021-22

Tentative Budget

San Francisco Community College
50 Frida Kahlo Way
San Francisco, CA 94112

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Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.

2\. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operatio of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources

DESCRIPTION OF FUNDS

The following is a brief discussion of the funds included in the District's 2021-22 Tentative Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED

The 2021-22 General Fund Unrestricted accounts for all the revenues and expenditures used for financing th general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

Resources are allocated within this fund in accordance with Board Policy and Administrative Procedure 8.01 Budget Preparation and Fiscal Accountability. Central to these documents is the concept of resource allocat to support the schedules of classes offered by the College within any particular fiscal year.

Under the State's funding model, there are ((ode)4 (l)4 (r)10 (o)-por)3 7 ndeesourcesi of reven a reven a r'af r

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources whose expenditu are legally restricted. The primary Special Revenue Fund used by the District is to account for the Parcel Tax that was originally approved by the voters on November 6, 2012. The ballot language on which the voters casted their votes read, "To provide City College of San Francisco with funds the State cannot take away; offset budget cuts; prevent layoffs; provide an affordable, quality education for students; maintain essential courses including, but not limited to, writing, math, science, and other general education; prepare students for four-year universities; provide workforce training including, but not limited to nursing, engineering, technology, and business; and keep college libraries, student support services, and other instructional support open and up-to-date”. Parcels are levied $99 dollars annually. Proposition B, approved in 2016, which extended the provisions of Proposition A (approved in 2012) expires in 2035.

Child Development Fund

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees

Trust and Agency Funds

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds. There are dozens of individual trust and agency funds stemming from funds raised by individual departments and programs.

Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of State and locally funded capital projects and scheduled maintenance projects.

Bond Construction Funds

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects

In November 2001, the voters approved Proposition A, which provided $195,000,000 to pay for capital improvements to eliminate outdated bungalows, improve disabled accessibility, complete technology networks, and construct new campuses in the Mission and Chinatown/North Beach neighborhoods.

In November 2005, the voters approved Proposition A, which provided $246,300,000 to pay for capita improvements to increase student access to advanced computer technology\stem cell technology, renovate existing classrooms, and build new facilities for upper division classes, neighborhood classes and performing arts.

In March 2020, votes approved an additional measure, Proposition A, which provided $845 million, to fun extensive campus improvement projects at the Ocean Campus; including a new science building, moderniz facilities for career training programs at the Bayview-Hunters Point Campus on Evans Avenue and repairs

Other Post-Employment Benefits Reserve Fund

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

Self-Insurance Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property and liability and workers' compensation programs.

Student Center Fee Fund

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

Student Financial Aid Fund

The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.

City College of San Francisco
2021-22 Budget Assumptions

The following assumptions were used to develop the 2021-22 Tentative Budget in accordance with Administrative Procedure 8.01 – Budget Preparation and Fiscal Accountability.

General Assumptions

1. The 2021-22 Tentative Budget will be balanced
2. The College will use plans, program reviews, planning documents, and planning processes as a basis for the development of future expenditure budgets.
3. The 2021-22 budget will be developed taking into consideration that the District continues to receive stability funding, and will require concessions from its employee groups to balance the 2021-22 spending plan.

Revenue Assumptions

4. Continued stability funding per Education Code Section 84750.4, sub-sections (g)(3)(a) and (g)(3)(b) –
   (a) From the 2019–20 fiscal year to the 2025–26 fiscal year, inclusive, the San Francisco Community College District, the rates for computing the hold harmless provisions pursuant to paragraphs (1) and (2) shall be multiplied each year by the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases to FTES. The level of funding for the San Francisco Community Colle District shall be adjusted to include a basic allocation based on the number of colleges and comprehensive centers in the district consistent with the basic allocation rates used in the 2017– fiscal year multiplied by the 2018–19 fiscal year cost-of-living adjustment, and adjusted for changes in the cost-of-living in subsequent annual budget acts. The intent of these adjustments is to provi the San Francisco Community College District with the greater of the amount that would have be calculated pursuant to the requirements of Section 84750.5, as that section read on January1, 20 adjusted for annual changes in the cost-of-living adjustment identified in the annual Budget Act and adjusted for increases in FTES, or the amount computed pursuant to the funding formula establis in this section.
   (b) For purposes of computing the FTES attributable to this paragraph and subdivision (d), for sever fiscal years beginning in the 2017–18 fiscal year, the San Francisco Community College District shall be entitled to restoration of any reduction in apportionment revenue due to decreases in FTES, up to the level of attendance of FTES funded in the 2012–13 fiscal year, if there is a subsequent increase in FTES Enrollment.
5. Growth/access funds of 0.0%.
6. Cost of Living Adjustment (COLA) of 2.31% for FY21 and 1.70% for FY22; 1.50% for Categorical programs.
7. Full Time Equivalent Student (FTES) funded

Expenditure Assumptions

- The District intends to implement salary concessions to all groups to achieve savings of approximately $ million for FY22.
- A General Fund reserve of $8.7 million will be set aside within the FY22 budget.
- Projected STRS contribution of 16.92% (an increase of $867,752), SFERS contribution of 24.41% (an increase of $144,958), and CalPERS contribution 22.91% (an increase of $80,414). Total increase of approximately $1.1 million.
- Increase in Medical premiums on average of 4.4% - $609,000 increase.
- Increase in State Unemployment Insurance contributions of $1.4 million.
- Increase of $1 million for districtwide utilities costs.
- Allocation of $3 million to cover payments associated with the 2017 and 2019 Supplemental Employee Retirement Plans.
- OPEB required contribution of $11,200,000.
- Allocation of $1.0 million to Buildings and Grounds for maintenance items.
- Allocation of $1.0 million to IT for technology related priorities.

Budget Resolution

DATE: June 24, 2021

SUBJECT: GENERAL FUND
Adoption of Tentative 2021-22 Budget

BACKGROUND INFORMATION:

The California Code of Regulations requires the governing board of each community college district to adopt a Tentative budget for the ensuing fiscal year on or before June 30th. The Tentative Annual Budget for 2021-22 is a roll-over of current expenses plus unavoidable cost increases and any anticipated state revenue.

Tentative Annual Budget for 2021-22
The 2021-22 Tentative Budget for the General Fund Unrestricted is based on the Governor's May Revised Budget with projected revenue and resources totaling $181,250,434 which represents the sum of state and local allocations and fees. As we are currently processing current year expenditures we have not included any of current years forecasted unreserved ending fund balance.

After the State budget is approved, a Final FY 2021-22 District Budget will be developed and will be presented at the September 2021 Board of Trustees meeting.

The recommended 2021-22 Tentative Budget, as proposed by the Chancellor and submitted to the Board of Trustees for approval, is as follows:

Part 3: Child Development Fund

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Unrestricted General Fund + Parcel Tax Summary

2021-22 Tentative Budget

Description	8) X Q G 7 H Q W D W L Y H Budget	Parcel Tax 2021-22 Tentative Budget	Total
Beginning Reserve Balance	-	4,431	4,431
Revenues			-
Federal Revenue			-
State Revenues	86,395,931		86,395,931
Local Revenues	75,013,712	19,912,730	94,926,443
Transfers			-
Total Revenues			

Unrestricted General Fund Summary
2021-22 Tentative Budget

Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
Beginning Reserve Balance	1,084,564	(461,951)	-
Revenues			
Federal Revenue			
State Revenues	91,902,778	87,568,056	86,395,931
Local Revenues	70,160,031	67,147,259	75,013,712
Transfers		3,117,753	
Total Revenues	162,062,809	157,833,068	161,409,644
Expenditures			
Academic Salaries	73,427,050	67,065,562	43,491,351
Classified Salaries	39,227,990	38,151,489	39,677,903
Benefits	36,636,539	39,090,583	50,658,196
Supplies & Materials	754,258	1,412,932	916,220
Services & Other Operating	12,986,690	11,231,037	17,511,436
Equipment	87,255	84,112	87,519
Transfers	489,542	335,402	8,990,648
Total Expenditures	163,609,324	157,371,117	161,333,273
Total Surplus/(Deficit)	(1,546,515)	461,951	76,370
Ending Reserve Balance	(461,951)	-	76,370

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
8872	Community Service Classes	10,602	9,909	10,138
8874	Enrollment		(29)	(29)
8879	Student Records	150	120	123
8886	Non-Resident Tuition Capital Outlay		5,314	5,437
8889	Other Student Fees	45	36	37
8891	Other Local Revenues	829,158		170,000
8892	Traffic Fines	38,513		-
8893	Copiers, Fundraising, Recycling & Vending	92,062		-
8895	Sales Taxes (Prop A)	14,705,035	8,600,000	12,705,035
8912	Sale of Equipt/Supplies			-
8950	F & A Recoveries	516,627	500,000	511,550
	Total Local Revenue	70,160,031	67,147,259	75,013,712
8981	Transfer in - General Unrestricted HEERF		3,117,753	
	Total Transfers	-	3,117,753	

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
1333				

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
3304	OASDI - Classified Managers	33,316	12,471	11,841
3305	OASDI - Classified SEIU	1,860,018	1,447,891	1,374,773
3306	OASDI - Crafts	83,057	87,130	82,730
3307	OASDI - Governing Board	2,100	2,061	1,957
3309	OASDI - Certificated	119,240	114,240	108,470
3322	Medicare - Administrators	92,422	116,195	110,327
3323	Medicare - Stationary Engineers	25,145	22,350	21,221
3324	Medicare - Classified Managers	8,683	3,410	3,238
3325	Medicare - Classified SEIU	461,719	391,329	371,567
3326	Medicare - Crafts	19,425	20,417	19,386
3327	Medicare - Governing Board	491	482	458
3329	Medicare - Certificated	913,452	953,794	905,627
3401	Health Plan		3,443	608,853
3402	Health Plan - Administrators	409,174	565,351	576,941
3403	Health Plan - Stationary Engineers	129,376	131,874	134,577
3404	Health Plan - Classified Managers	11,776	19,419	19,817
3405	Health Plan - Classified SEIU	3,795,442	3,908,460	3,488,583
3406	Health Plan - Crafts	149,999	167,802	171,242
3407	Health Plan - Governing Board	44,646	39,404	40,212
3409	Health Plan - Certificated	5,869,639	7,115,126	6,260,986
3416	Dental Plan		-	-
3422	Dental - Administrators	63,149	86,415	88,186
3423	Dental - Stationary Engineers	24,699	25,066	25,580
3424	Dental - Classified Managers	6,616	3,189	3,255
3425	Dental - Classified SEIU	694,939	824,188	841,084
3426	Dental - Crafts	24,111	27,369	27,930
3427	Dental - Governing Board	8,821	8,612	8,789
3429	Dental - Certificated	1,047,291	1,252,120	1,277,789
3432	Life Insurance - Administrators	2,870	3,213	3,279
3433	Life Insurance - Stationary Enginee	1,131	939	958
3434	Life Insurance - Classified Manager	298	119	122
3435	Life Insurance - Classified SEIU	31,478	26,927	27,479

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
4000	Budget-Supplies/Materials			-
4102	Textbooks	1,431		-
4103	Other Books	-		-
4301	Printing Supplies	47,913	83,784	85,811
4302	Computer Supplies	4,118	3,648	3,916
4303	Other Supplies	643,354	1,179,697	696,344
4304	[illegible]			

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
5620				

Unrestricted General Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Estimated Actuals
7370	Transfer out - Self-Insurance			-
7380	Transfer out - Financial Aid			-
7600	Other Payments to/for Students			-
7901	Unallocated Cost			
7902	Board Desig Reserv for Contingency			8,641,662
7903	Apportionment Repayment			-
	Total Transfers	489,542	335,402	8,990,648
				-
	Total Expenditures	163,609,324	157,371,117	161,333,273
				-
	Total Surplus/(Deficit)	(1,546,515)	461,951	76,370

Special Revenue (Parcel Tax) Fund Detail

2021-22 Tentative Budget

Special Revenue (Parcel Tax) Fund Detail

2021-22 Tentative Budget

Restricted General Fund Detail
2021-22 Tentative Budget

Restricted General Fund Detail

2021-22 Tentative Budget

Restricted General Fund Detail

2021-22 Tentative Budget

Child Development Fund Summary
2021-22 Tentative Budget

Child Development Fund Detail
2021-22 Tentative Budget

Child Development Fund Detail

2021-22 Tentative Budget

Capital Outlay Fund Detail
2021-22 Tentative Budget

1995 Bond Fund Detail
2021-22 Tentative Budget

2001 Bond Fund and 2005 Bond Fund Summaries
2021-22 Tentative Budget

2001 Bond Fund Detail

2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8950	F + A Recoveries	-	-	
8861	Interest/Invest Inc	1,282,586	84,753	1,10
	Total Local Revenues	1,282,586	84,753	1,102
	Total Revenues	1,282,586	84,753	1,102
Expenditures				
1210	Administrators	466,769	85,923	
1219	Admin-Sabbatical Subs	16,941	-	
	Total Academic Salaries	483,710	85,923	-
2000	Budget-Classified Salaries	2,619	-	-
2110	Classified-Reg	280,664	98,956	
	Total Classified Salaries	283,283	98,956	-
3102	STRS - Administrators	18,598	10,013	
3302	OASDI - Administrators	15,518	8,356	
3303	OASDI- Stationary Engineers	-	-	
3305	OASDI - Classified SEIU	16,548	8,910	
3306	OASDI - Crafts	155	83	
3322				

2005 Bond Fund Detail
2021-22 Tentative Budget

2020 Bond Fund Detail
2021-22 Tentative Budget

Acct	Account Title	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Tentative Budget
8861	Interest/Invest Inc	-	-	1,351,358
8941	Sale of Bond	-	300,000,000	-
	Total Local Revenues	-	300,000,000	1,351,358
	Total Revenues	-	300,000,000	1,351,358
Expenditures				
1210	Administrators	-	462,965	701,462
	Total Academic Salaries	-	462,965	701,462
2110	Classified-Reg	-	200,911	304,411
	Total Classified Salaries	-	200,911	304,411
3102	STRS - Administrators	-	20,330	30,803
3302	OASDI - Administrators	-	16,964	25,703
3305	OASDI - Classified SEIU	-	18,090	27,409
3306	OASDI - Crafts	-	169	257
3322	Medicare - Administrators	-	7,306	11,070
3325	Medicare - Classified SEIU	-	4,231	6,410
3326	Medicare - Crafts	-	40	60
3402	Health Plan - Administrators	-	22,892	34,685
3405	Health Plan - Classified SEIU	-	37,061	56,153
3406	Health Plan - Crafts	-	123	187
3422	Dental - Administrators	-	4,347	6,587
3425	Dental - Classified SEIU	-	5,786	8,767
3432	Life Insurance - Administrators	-	228	346
3435	Life Insurance - Classified SEIU	-	265	401
3502	SUI - Administrators	-	248	376
3505	SUI - Classified SEIU	-	152	230
3506	SUI - Crafts	-	1	2
3602	Workers Comp - Administrators	-	7,770	11,773
3605	Workers Comp - Classified SEIU	-	4,768	7,224
3606	Workers Comp - Crafts	-	45	68

2020 Bond Fund Detail
2021-22 Tentative Budget