City College of San Francisco
Unrestricted Funds + Parcelling Multi-Year Budget Projections at Status Quo

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>15,600</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
</tr>
<tr>
<td>Estimated</td>
<td>15,600</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
</tr>
<tr>
<td>Beginning Reserve Balance</td>
<td>29,021,829</td>
<td>10,104,124</td>
<td>13,651,873</td>
<td>5,669,640</td>
<td>(14,418,627)</td>
<td>(42,864,439)</td>
<td>(74,318,549)</td>
</tr>
</tbody>
</table>

### Revenues:
- **Total Computational Revenue**: 132,304,570
- **Debt payment (State)**: 0 (2,000,000) (1,000,000) (1,000,000) (1,000,000) (1,000,000) (1,000,000)
- **Other Revenues**: 32,006,833
- **Parcelling Tax**: 25,190,456

**Total Revenue**: 184,505,282

### Expenditures:
1. **Certified Salaries**
   - 1100 Faculty - FT StudentLife Subs: 43,714,111
   - 1210 Administrators: 9,103,523
   - 1220 FT Non-Teaching Salary: 10,247,671
   - 1300 Faculty - Part-time: 1,809,222
   - 2200 FT Instructional Aides: 2,121,333
   - 2330 Temporary: 1,850,000
   - 2370 Student Aid: 1,462,817
   - 2400 Instructional Aides Non-temp: 1,486,071

**Total Certified Salaries**: 23,715,160

2. **Classified Salaries**
   - 2100 FT Regular: 37,650,735
   - 5300 OPEC/ERR (salary & benefits): 4,492,284
   - 5340 Health/Dental/Life: 16,105,379
   - 5400 Insurance (SERP): 797,324
   - 5410 Post Retirement Health Cost: 224,099
   - 5500 5% Required Reserves: 6,297,361

**Total Classified Salaries**: 46,332,317

3. **Benefits**
   - 3010 STRS: 12,107,072
   - 3300 PERS: 406,919
   - 3450 Health & Dental: 15,106,379
   - 3461 Post Retirement Health Cost: 224,099
   - 3650 SUI: 67,172
   - 3650 WCOB: 2,110,626
   - 3650 WCOP/Benefits: 2,178,905
   - 3652 OPEB (retiree health trust payment): 8,446,246

**Total Benefits**: 56,695,675

4. **Revenues**
   - 4100 Books: 881,508
   - 4200 Enrollments: 1,258,438
   - 4400 Uniforms: 39,261
   - 5300 Parcel Tax: 20,190,456
   - 5440 Other Revenues: 32,008,256
   - 5500 Other Revenues: 0 (2,400,000) (1,200,000) (1,200,000) (1,200,000) (1,200,000) (1,200,000)

**Total Revenues**: 159,275,449

5. **Expenditures**
   - 5100 Consulting/Services: 4,814,672
   - 5200 Travel: 742,916
   - 5300 Postage: 155,249
   - 5400 Insurance (SERP): 797,324
   - 5500 Utilities: 2,947,110
   - 5700 Legal: 633,341
   - 5900 Newspaper/Advertising: 1,369,076
   - 5901 Interest Expense: 500,000

**Total Expenditures**: 135,686,655

6. **Equipment**
   - 6000 Site Improvements: 7,183
   - 6300 Media/Software: 0
   - 6400 Furniture/Fixtures: 552,673
   - 6500 Total Equipment: 559,805

**Total Equipment**: 559,805

7. **Transfers Out**
   - 7000 Transfers Out: 586,666

**Total Expenditures**: 240,329,087

8. **Budgeted Operating Surplus/(Deficit)**

**Ending Reserves Balance**: 10,104,124

9. **5% Required Reserves**: 9,180,960

**Funds Over (Under) Reserve Requirement**: 223,759

---

1. Assumes flat enrollment.
3. Local revenues will be flat.
4. Assumes only step increase of $719,335 for FY20-22. These were pro-rated by Teaching & Non-Teaching faculty. Step increases decline 10% annually assuming staff will reach maximum step & column increases between 2100 & 2200 for FY21-22. Salary increments decline 10% annually assuming staff will reach maximum step & column increases.
5. Assumes step increase of $119,324 for FY21-22 assuming administrators will reach maximum step.
6. CPI - Cost of Living Index.
7. SCFP projects PERS costs to be 16.0% (FY21-22, 18.0% (FY22-23) & 18.0% (FY23-24). SCFP cost in FY24-25 is 16.15%.
8. **SCC** projects PERS costs to be 22.84% (FY21-22), 25.05% (FY22-23) & 26.30% (FY23-24). PERS cost in FY24-25 is 20.70%.
9. Assumes the City medical insurance will increase an average of 4.6% for calendar year 2021. Same increase is assumed through FY24-25.
10. In FY21-22 SFERS increases are projected to 1.71% (FY19-20) to 1.71% (FY20-21) to 1.71% (FY21-22) as assumed.
11. Costs are assumed to return to FY18-19 level in FY21-22 predicting no longer Shelter-In-Place. CPI increases of 1.8% (FY19-20) to 2.33% (FY20-21) and 2.3% (FY21-22).
13. Budgeting for election costs every other year.

---

**Notes**:

- **DBS** (2,400,000) (1,200,000) (1,200,000) (1,200,000) (1,200,000) (1,200,000) (1,200,000)

---

**Disclosures**:

- City of San Francisco
- Unrestricted Funds
- Plus Parcelling
- Multi-Year Budget Projections
- At Status Quo

---

**Important Notes**:

- The projections assume flat enrollment, no increases in costs, and no changes in assumed inflation rates.
- The projections are subject to the assumptions made in the budgetary process.
- The actual results may differ from the projections due to unforeseen circumstances.

---

**School Services**:

- City College of San Francisco (CCSF) provides retirement and CPI estimates through FY23-24.
I. Introduction and Goals
   a. Mission and Vision Statement

II. Financial, Legal, Policy, and Accreditation Framework
   a. Survey of fund types
   b. Fund types and sources included in this plan
   c. Legal principles
      i. FON
      ii. 50% Law
      iii. Others
   d. Policy principles
      i. Board Policy 8.01, 8.05, and associated administrative procedures
   e. Accreditation principles
      i. Reserve
      ii. OPEB
      iii. Suggestions from 2016 visiting team report

III. Multi-year Enrollment Outlook
   a. Factors used in outlook
   b. Credit outlook
   c. Noncredit outlook

IV. Multi-year Funding Outlook
   a. Factors used in outlook
   b. State funding
      i. General Fund
      ii. Select Categorical Funds
   c. Local funding

V. Multi-year Budget Plan
   a. Multi-year Goals
   b. Assumptions used in Plan
   c. Instructional Faculty Expenses and Computational Revenue
   d. Budget and Enrollment Plan
      i. Enrollment and Productivity targets
      ii. Targets for other SCFF factors
      iii. Schedule size and design implications of these targets
      iv. Instructional faculty salary expenses
   e. Non-teaching faculty expenses
   f. Classified salary expenses
   g. Administrative salary expenses
h. Benefits expenses
i. Non-compensation expenses
   i. Professional development
j. Asset management
k. Overall summary of revenue and expenses

VI. Annual Budget Development Process and Principles
a. Development Process and Principles
b. Calendar of Activities
c. Program Review/Annual Plan
d. Resource Allocation
e. Monitoring and Course Correction