SFCCD

Non-Personnel Expenditures Proposed Tentative Budget FY13-14, Corrections & Alternatives

Unrestricted Fund

	Actual FY11-12	Forecast FY12-13	Budget FY13-14	Alternate FY13-14	Proposed vs. Alt. Difference	
4000-Budget-Supplies/Materials *	$ -	$ -				
4102-Textbooks	2,341	-	2,500	2,500	-	
4103-Other Books	9,718	8,748	11,400	11,400	-	
4301-Printing Supplies	137,234	104,422	140,000	140,000	-	
4302-Computer Supplies	18,652	11,285	24,000	24,000	-	
4303-Other Supplies	822,813	687,415	877,000	787,000	(90,000)	still provides 114% of current year spending
4304-Durable Supplies	4,958	841	5,000	5,000	-	
4305-Instructional Supplies	-	182,909	242,199	222,199	(20,000)	still provides 121% of current year spending
4402-Uniforms	24,982	29,462	25,200	25,200	-	
4405-Paper/Plastic Supplies	3,005	-	3,000	3,000	-	
4410-Miscellaneous	-	5,217	-	-	-	
4000 - Proposition Lottery Transfers *		-	(300,000)	(300,000)	-	
Total	$ 1,023,703	$ 1,030,299	$ 1,030,299	$ 920,299	(110,000)	
5000-Budget-Other Operating Expenses *	$ -	$ 507	$ -			
5101-Instructional Service Agreements	393,025	300,000	300,000	300,000	-	
5110-Guest Lecturer	862	350	1,000	1,000	-	
5120-Computer Consulting	-	554	-	0	-	
5130-Dues and Memberships	207,331	144,899	187,376	187,376	-	
5190-Other Consulting	908,279	1,284,338	1,284,338	784,338	(500,000)	
5192-Stipends	14,400	7,200	14,400	14,400	-	
5202-Conference and Food Services	729	2,574	2,574	2,574	-	
5210-Travel - Non-Local	31,246	23,799	23,799	23,799	-	
5212-Travel - Local	46,831	21,854	21,854	21,854	-	
5254-Election	121,414	270,511	135,000	135,000	-	
5350-Postage	98,319	73,074	73,074	73,074	-	
5410-Insurance	1,141,230	1,177,099	1,200,000	1,200,000	-	
5450-Self-Insurance Claims	31,235	-	-	0	-	
5510-Water/Sewage	488,246	555,965	550,000	550,000	-	
5520-Gas/Electricity	1,213,723	1,529,123	1,526,122	1,526,122	-	
5530-Telephone	207,843	186,351	175,000	175,000	-	
5540-Other utilities	372	-	-	0	-	
5560-Housekeeping	456,925	581,233	530,000	530,000	-	
5610-Other Property Leases	713,083	770,066	716,000	716,000	-	
5620-Property Leases - SFUSD	786,383	299,556	193,575	193,575	-	
5631-Vehicle Leases	11,398	15,133	15,133	15,133	-	
5632-Copier Leases	265,909	264,294	234,294	234,294	-	
5633-Other Leases	148,644	165,870	165,870	165,870	-	
5640-Maint & Repair - Non-Equipment	766,717	832,353	2,315,000	1,815,000	(500,000)	still provides 218% of current year spending
5650-Maint & Repair - Equipment	605,696	585,881	618,000	608,000	(10,000)	still provides 104% of current year spending
5655-Maint & Repair - Vehicles	68,360	11,200	65,000	55,000	(10,000)	still provides 491% of current year spending
5656-Software License Fees	560,541	680,336	660,000	660,000	-	
5657-Maint - Hazardous Materials	134,685	183,082	183,082	183,082	-	
5658-Maint - Other	4,336	4,100	4,100	4,100	-	
5720-Litigation	63,243	93,513	100,000	100,000	-	
5721-Judgments/Claims/Settlements	-	-	100,000	100,000	-	
5722-Legal Services	261,939	210,516	400,000	200,000	(200,000)	
5723-Alternative Dispute Resolution	-	270	-	0	-	
5724-Investigations	-	60,000	-	0	-	
5801-Broadcasting	48,639	53,904	45,000	45,000	-	
5802-Print Advertising	33,375	21,644	34,000	34,000	-	
5803-Other Advertising	160	12,700	-	0	-	
5804-Community Outreach	1,751	-	1,800	1,800	-	
5805-Student Outreach	150	-	-	0	-	
5888-SERVICES EXPENSE RECOVERY	(26,417)	(16,238)	-	0	-	
5901-Interest expense	-	-	-	0	-	
5901T-Interest expense-TRAN	160,476	500,000	500,000	300,000	(200,000)	Interest on TRANs • 5301
5903-City Services	19,122	23,714	23,714	23,714	-	FY12-13 actual = $160k
5904-Meals for Governing Board	2,188	2,669	2,000	2,000	-	
5906-Credit Card Fees	347,976	337,820	328,000	328,000	-	State repayment of deferrals (incl. increased 12-13 buy-down in May Revise) = lower interest
5907-Over/Short	-	(9)	-	0	-	Shift to pay-in-arrears for faculty = add'l savings here
5908-Bank Service Fees	102,366	38,235	105,000	105,000	-	
5909-Receivable Write-Off	400,000	876,000	876,000	876,000	-	
5910-Other Expenses	52,282	60,324	100	100	-	
5911-Tuition Reimbursement	41,878	24,102	40,000	40,000	-	
5912-Fees for Services	127,710	89,775	126,000	126,000	-	
5913-Banquet and Other Food Expenses	1,034	1,761	1,800	1,800	-	
5914-Governmental Fees, Taxes & License	26,696	6,486	14,000	14,000	-	
5000 - Proposition Lottery Transfers *		-	(600,000)	-600,000	-	
Total	$ 11,092,330	$ 12,368,488	$ 13,292,005	11,872,005	(1,420,000)	
6000-Budget-Capital Outlay *						
6102-Site Improvements	-	41,587	-	-	-	
6308-Video	1,251	1,108	1,260	1,260	-	
6413-Add-Computer Equipment	789	3,915	1,500,000	1,000,000	(500,000)	still provides 25543% of current year spending
6432-Repl-Vehicles	20,946	17,263	21,000	21,000	-	
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	-	-	14,700	14,700	-	
6451-Add-Expendable Furniture/Fixt	1,462	5,475	6,600	6,600	-	
6453-Add-Expendable Computer Equip	-	40,669	-	-	-	
6454-Add-Expendable Misc Equipment	3,506	530	9,087	9,087	-	
Total	$ 35,516	$ 110,547	$ 1,560,547	$ 1,060,547	(500,000)	
7000-Budget - Other outgoing	$ -	$ -				
7320-Transfer out - State Categoricals	5,436,568	3,244,804	2,163,553	0	(2,163,553)	7320 • actuals for FY12-13 showing only $1.8m
7330-Transfer out - Cafeteria, PYMTS to Students	540,658	475,000	475,000	475,000	-	May Revise = add'l new funding ($2.5m?) = no transfer out
7340-Transfer out - Child Development	906,727	750,000	315,000	315,000	-	More funding for EOPS, DSPS categoricals = still hopeful in final budget, too
7370-Transfer out - Self-Insurance	83,404	83,404	83,404	83,404	-	
7380-Transfer out - Financial Aid	157,816	157,997	237,918	237,918	-	
7382-Transfer out - OPEB Trust Fund	500,000	500,000	1,500,000	1,657,368	157,368	AFT proposal TR pay --> OPEB for FT faculty
7383-Transfer out - Scholarship Trust	7,200	7,500	0	0	-	$157,368
7600-Other Payments to/for Students	-	10,763	0	0	-	
7901- Unallocated Cost	-	-	-2,000,000	-2,000,000	-	?????
Total	$ 7,632,373	$ 5,229,468	2,774,875	768,690	(2,006,185)	
Subtotal Non-Personnel	$ 19,783,922	$ 18,738,802	18,657,726	14,621,541	4,036,185	
Subtotal Salaries and Benefits	$ 174,821,330	$ 162,705,640	173,398,832	173,847,687	(448,854.83)	
Total Budget	$ 194,605,252	$ 181,444,442	192,056,558	188,469,228	3,587,330	
Transfers to Board Designated Reserves 2013-2014			5,439,812	3,200,000	(2,239,812)	
Transfers to Special Nineth Year Reserve 2013-2014			850,000	0	(850,000)	
Total Expenditures and Transfers into Reserve			198,346,370	191,669,228	6,677,142	
% of Total Unrestricted Salaries & Benefits to Total Estimated Expenditures			90.3%	92.2%		**Projected revenues**
% of Total Unrestricted Salaries & Benefits to Total Expenditures & Trans. to			87.4%	90.7%		leaves $5.4+ million (+ COLA) available to recapture in FY2013-14
Projected revenues FY2013-14			198,910,813	199,559,238	648,425	1.57% COLA = $2,366,364 (or more if enrollment is recaptured)
Additional funding available FY2013-14			564,443	**7,890,010**	7,325,567	

* Will seek to backfill with Prop 20

CCSF Fund Balance (incl. reserves) under AFT alt. budget

$	18,136,226.00	as July of 1, 2013
$	(9,800,002.00)	pre-paid lease Mission
$	8,336,224.00	"Accurate Fund Balance"
	4.2%	as % of Unrestricted General Fund Expeditures
$	3,200,000	Add'l to reserves in AFT alt. budget
$	11,536,224.00	CCSF Fund Balance in 2013-14 AFT alt. budget
	6%	Fund balance as % of UGF Expeditures

Fund Balance: the State Chancellor's office recommends a minimum 5% fund balance or "reserve."
Placing $3.2 million of new revenues into the "Board Designated Reserve" would bring CCSF's fund balance for 2013/14 to 6.0%.
See aft2121.org/PDF/District-Inflates-Reserves.pdf for more info.

REVENUES Worksheet

93,036,489	FY2012-13 gen'l apportionment projection (per D.)
	(could recoup up to $5.4m in FY12-13)
93,036,489	new lower "base total" rolled into FY13-14
746,619	D. projection of "recaptured" enrollment in FY13-14 (not really "growth")
44,927,232	property tax (per D. projection)
11,360,103	student enrollment fees (per D. projection)
150,070,443	Total District general revenues
2,356,106	apply 1.57% COLA (per May Revise)
47,132,689	Total "other revenues" (per D. projection) (includes Prop A funding)
$ 199,559,238	

AFT 2121 Alternative Budget

Here we offer our "best guess" (as of 5/22/13) at more accurate budget numbers for City College of San Francisco's Fiscal Year 2013-14

Spending on consultants is out of control! Put more toward professional development.

Moderating these increases means people and things can both be addressed.

Negotiate, don't litigate! (Does the District need two high-paid lawyers at the negotiating table?)

AFT 2121 alternative budget numbers leave nearly $8 million unallocated!

AFT 2121
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AFT 2121 Alternative Budget

Here we offer our "best guess" (as of 5/22/13) at more accurate budget numbers for City College of San Francisco's Fiscal Year 2013-14

SFCCD — Personnel Expenditures: Proposed Tentative Budget FY13-14, Corrections & Alternatives

Unrestricted Fund	Actual FY11-12	Forecast FY12-13	Budget FY13-14	Alternate FY13-14	Proposed vs. Alt. Difference
Certificated Salaries					
1120 - Faculty-Sch1	$ 50,053,422	$ 44,833,396	47,073,018	45,101,187	(1,971,831)
1129 - Faculty-Long Term Substitute	94,400	16,984	-		-
1210 - Administrators	5,254,015	4,418,755	4,757,229		-
1220 - Nonteaching-Sch1	2,069,167	1,748,110	1,603,745	1,688,102	84,357
1230 - Librarians-Sch1	1,811,903	1,646,642	1,776,528	1,842,939	66,411
1240 - Counselors-Sch1	6,456,840	5,790,064	5,982,116	6,234,162	252,046
1250 - Student Health Personnel	76,174	72,981	72,981	78,579	5,598
1280 - Supervisors	1,103,893	1,061,314	1,069,021	1,142,717	73,696
1322 - Faculty-Regular Hours	2,347,158	1,581,078	1,599,928	1,702,347	102,419
1323 - Faculty-Reg Hrs PBL	14,548,315	14,621,410	18,416,327	20,801,516	2,385,189
1324 - Faculty-Summer/Int Hourly	1,084,398	2,735,481	3,800,060	4,000,133	200,073
1325 - Faculty-Subs	609,657	416,517	420,000	448,464	28,464
1333 - Faculty-Reg Hrs Ovrld By Loa	2,748,395	2,196,873	2,194,004	2,365,373	171,369
1412 - Supervisors-Hourly	60,203	53,259	54,927	57,344	2,417
1422 - Nonteaching-Hourly	2,169,504	1,511,030	1,555,572	1,457,488	(98,084)
1423 - Part-time Office Hours	442,839	518,748	432,128	454,858	22,730
1424 - Nonteaching-Sum/Int	45,056	11,860	8,666	9,122	456
1432 - Librarians-Hourly	10,615	13,388	10,615	11,173	558
1434 - Librarians-Sum/Int	-	13,166	13,166	14,176	1,010
1442 - Counselors-Hourly	482,929	258,605	939	964	25
1444 - Counselors-Sum/Int	126,244	178,093	159,817	168,223	8,406
1484 - Supervisors-Stipends	621,272	464,151	531,983		0
1990 - Grievance-Acad Settle	4,377				-
1992 - AFT-contract retros	96,477				-
Total Certificated Salaries	$ 92,317,252	$ 84,161,905	91,532,770	92,868,079	1,335,309
Classified Salaries					
2110 - Classified-Reg	31,836,297	$ 29,209,386	30,231,729		
2113 - Classified-Perm Non-Sched Extra Hrs					
2115 - Governing Board	41,439	36,402	42,000		
2210 - Instructional Aides-Reg	2,450,540	2,209,866	2,276,275		
2330 - Classified-NI Temp	1,288,878	1,176,640	902,618		
2334 - Classified-Sum/Int	35,885	43,232	22,907		
2370 - Classified-NI Coll Aide	1,381,425	1,141,040	1,462,150	1,713,639.80	251,490
2374 - Classified-Summer Lab Aide	73,762	31,887	31,887	37,372	5,485
2375 - Classified-NI Coll Aide WK Stdy	5,499	13,091	13,091	15,343	2,252
2410 - Instructional Aides-Non Reg	413,718	447,829	334,546		
2380 - Classified-Overtime	175,264	329,042	179,993		
2XXX - Adjustments	131,918				
Total Classified Salaries	$ 37,834,624	$ 34,638,415	35,497,196	35,756,422	259,226
Fringe Benefits-Budget Only					
3100 - STRS	6,966,870	$ 6,355,779	6,968,978	6,389,324	(579,654)
3200 - PERS Retirement	381,559	334,266	583,455	583,455	-
3300 - OASDI	2,231,320	2,170,551	2,380,207	2,353,828	(26,379)
3320 - Medicare	1,719,611	1,923,308	1,926,456	2,083,717	157,261
3400 - Health Plan	13,775,840	13,115,754	13,559,827	13,025,942	(533,885)
3420 - Dental	2,804,361	2,762,812	2,668,448	2,598,584	(69,864)
3430 - Life Insurance	141,338	200,214	197,940	193,512	(4,428)
3440 - Prescriptions	119,587	178,482	119,662	212,947	93,285
3460 - Post-Retirement	6,743,730	7,029,061	8,001,325	8,001,325	-
3500 - State Unemployment Insurance	2,201,734	1,686,769	1,825,139	643,123	(1,182,016)
3600 - Workers Compensation	1,271,433	1,900,578	2,010,927	2,010,927	-
3700 - SF Retirement System	6,305,308	6,113,144	6,126,502	7,126,502	1,000,000
3901 - Budget Undistributed-to Balance		134,602	-		-
3980 - Other Benefits	6,760	-			-
Total Fringe Benefits	$ 44,669,453	$ 43,905,320	$ 46,368,866	$ 45,223,185	(1,145,681)
Subtotal Salaries and Benefits	174,821,330	162,705,640	173,398,832	173,847,686.83	448,855

alt budget notes, calculations, worksheets

Faculty Sched 1 • 1120

$ 44,833,396	rollover extracted from column F
$ 48,272,117	restore 7.125 (base x 1.0767)
$ 4,200,930	**minus 45 FTEF at $93,354 ea. (step 16, col F+30)**
$ 44,071,187	new total
$ 820,000	add step increments (333 advancements /**ALL SCH1**/ @ $2462 ea.)
$ 44,891,187	new total
$ 210,000	add 3 positions (F+15=$70k ea.)
$ 45,101,187	new total

n.b.: hundreds of faculty still missing FY09-10 step; accumulated loss = as much as $12,310/ea.

Librarian Sched 1 • 1230

$ 1,646,642	rollover extracted from column F
$ 1,772,939.44	restore 7.125 (base x 1.0767)
$ 70,000	add 1 position (F+15=$70k)

PBL (and OL) • 1323 (interchangeable with 1333)

$ 14,621,410	rollover extracted from column F
$ 15,742,872	restore 7.125 (base x 1.0767)
	PT replacement costs = $52,757/FTEF ($100.49/hr lecture rate, step 3 F+30 x 525 hrs)
$ 2,215,794	42 FTEF replacements (sched1 retirements)
$ 2,637,850	plus 50 FTEF (per district to hold at decreased enrollment #s)
$ 205,000	add step increments (25% of FT)
$ 20,801,516	new total

Counseling (PT) • 1442

Categorical funding for matriculation increases under Governor's May Revise.
Provides new funding for student access to counselors in categoricals budget.

Summer • 1324

3,800,060	from District's column H
4,000,133.16	restore 5% (x1.0526) -- inaccurate b/c summer distribution over fiscal yrs

Tenure Review Pay • 1422

column F less $157,368 (current year, --> OPEB) + restore 7.125

*** 2000 accounts: ***

No specific suggestions from district budget with one exception:
Student employees are not paid SF's Minimum Wage of $10.55/hr
2370, 2374, 2375 x1.172 bring student workers to City minimum

**** AFT 2121 does not represent employees in 2000 accounts (or in 1210). We have neither knowledge nor jurisdiction to suggest alternatives or to project related benefits costs or savings, but we do know this: Staff positions are essential to maintaining and improving quality education. All workers at the college deserve a fair contract.***

Benefits worksheet • includes estimated faculty savings (FT attrition) • add'l savings expected

6.88%	STRS as total academic salaries (all categories)
1.83%	• 3300 • OASDI as total salaries all 'ees
1.62%	• 3320 • Medicare as total salaries all 'ees
$369,000	• 3400 • Health: 41 fewer faculty @ $750/month
$164,885	• subtract 1.25%: Jan. 2014 rate increases < than assumption of 5% in col. H
$69,864	• 3420 • Dental: 41 fewer faculty @ $142/month)
$4,428	• 3430 • Life ins.: 41 fewer faculty @ $9/month

3500 • New SUI rate for FY13-14 is 0.05% of payroll

3700 • SFRS rates expected to increase avg. 3% to 18% of affected payroll (per District)

Prescription Drug Co-Pays • 3440 • Faculty only

261,327	corrected: all ee's for FY12-13 per District data
48,380	AFT proposal ($150 "deductible") saves $50k (195 claims > $150, plus < claims totaling just under $20k)
212,947	new total (corrections, proposed AFT reduction)

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OPEIU 248-3 AFL-CIO