

2021-22 CCSF  
Budget Assumptions

Description	Policy/Guideline	Financial Impact
Retiree Health Contribution	OPEB Item; Multi-Year Budget and Enrollment Plan	(\$11,000,000)
2020-21 Estimated Deficit	Unbudgeted expenditures	(\$5,466,575)
District Reserve - 5% Minimum	Board Policy 8.05; Title 5; CCC Budgeting and Accounting Manual	(\$9,191,117)
Health Benefit Increases	Assumes 4.4% increase (NSESHP data)	(\$608,853)
SFERS Employer Contribution	Assumes 1.71% increase (SFERS.org)	(\$144,958)
CalSTRS Employer Contribution	Retirement - Assumes no increase	-
CalPERS Employer Contribution	Retirement - Assumes no increase	-
Step in Column Increases	Bargaining Contracts	(\$2,164,148)
Technology Refresh	Operational Costs	(\$2,000,000)
Deferred Maintenance	Operational Costs	(\$2,000,000)
Utilities	Operational Costs	(\$1,000,000)
		(\$33,575,651)
<b>Revenue Assumptions</b>		
Cost of living increase	Apportionment increase of 1.5%	\$2,000,000
Growth	Increase of 0.5%	N/A
Sales Tax	Proposition A - Shared with SFUSD	TBD
Property Tax	Rate currently set at 1.1984% of property tax value (2020-21)	TBD
Parcel Tax	Proposition A - \$99 per parcel	No change
		\$2,000,000
Remainder to balance		(\$31,575,651)

- Fund district reserve per board policy
- Increase revenue and outside funding opportunities
- Maintain compliance with 50% law
- Support non-bond funded deferred maintenance
- Support needed technology improvements
- Submit balanced tentative and adoption budgets
- Use conservative estimates for revenue
- Implement schedule reductions based on FTES generation
- Implement salary reductions in all areas
- Restructure current salary schedule
- Increase distance offerings to generate additional FTES
- Maximize use of current facilities
- Sell property to achieve one-time savings
- Limit cohort enrollment in designated programs
- Reduce program offerings for low-enrolled programs
- Eliminate low-enrolled programs
- Use program review data as a part of resource allocation