



**Internal Audit Report on
Full-Time and Part-Time Faculty
Salaries and Benefits**

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Prepared by:

David James, CPA
Executive Director, Internal Auditor/Controller
Office of Internal Control and Audit
City College of San Francisco
50 Frida Kahlo Way
San Francisco, CA 94112

Executive Summary

This report provides detailed salary information about full-time and part-time faculty at CCSF in the current and prior fiscal years.

Internal Audit noted the following:

1. There was a slight decrease in the count of full-time and part-time faculty paid from last fiscal year to the current year. During fiscal year 2019-2020, CCSF had 565 paid full-time faculty, and 548 in fiscal year 2020-2021 up to February 2021. During fiscal year 2019-2020, CCSF had 944 paid part-time faculty, and 935 during fiscal year 2020-2021 up to February 2021.
2. In fiscal year 2019-2020, full-time faculty salaries paid were \$61,434,267; benefits were \$13,943,020, or an additional 22.7%, for a total of \$75,377,287. For fiscal year 2020-2021 as of February 2021, salaries paid were \$41,017,851; benefits were \$13,206,816, or an additional 32.2%, for a total of \$54,224,667.
3. In fiscal year 2019-2020, part-time faculty salaries paid were \$24,466,521; benefits were \$3,874,701, or an additional 15.8%, for a total of \$28,341,222. For fiscal year 2020-2021 as of February 2021, salaries paid were \$12,521,531; benefits were \$2,932,321, or an additional 23.4%, for a total of \$15,453,852.
4. For full-time faculty, regular pay is 95% of earnings. Leave pay is 5% of earnings paid. All other categories of earnings are less than 1%.
5. For part-time faculty, regular pay is 98% of earnings. Office hours pay is 1% of earnings. Substitute pay is 1% of earnings.
6. Unlike at most California community colleges, part-time faculty who meet certain criteria receive health benefits, costing \$1,753,287 in fiscal year 2019-2020, and \$1,515,146 in fiscal year 2020-2021 as of February 2021.
7. For employer contributions paid to full-time faculty, 55% are for retirement; 35% health insurance; 5% workers compensation; 4% FICA Medicare.
8. For employer contributions paid to part-time faculty, 48% are for health insurance; 37% retirement; 7% workers compensation; 6% FICA Medicare; 2% Social Security.
9. Many faculty are paid amounts in addition to regular pay according to their salary steps. In the 2019-2020 fiscal year, 125 full-time faculty (of 565 total) were paid more than the highest salary step amount for that year, which was \$123,775, due to additional salary items such as pay for department chairs and office hours. The highest earnings paid that year to a full-time faculty member was \$172,984.
10. CCSF has 60 departments, and each department has a chair who receives additional compensation.
11. External reports indicated that among California community colleges, CCSF full-time faculty were paid slightly above average, and part-time faculty were paid at the highest rates, based on salary step rates.

Audit Objective and Scope

The objective of this audit is to provide the Board, the Chancellor, and stakeholders with information summarizing the payroll records for full-time and part-time faculty. This audit examined the actual amounts paid by the college for salaries and benefits. The audit scope covers fiscal year 2019-2020 through fiscal year 2020-2021 as of February 2021.

Faculty Counts for Fiscal Year 2019-2020 and Fiscal Year 2020-2021

There was a slight decline in the number of full-time and part-time faculty from the prior fiscal year to the current fiscal year. During fiscal year 2019-2020, CCSF had 565 paid full-time faculty, and 548 in fiscal year 2020-2021 up to February 2021. During fiscal year 2019-2020, CCSF had 944 paid part-time faculty, and 935 during fiscal year 2020-2021 up to February 2021. These counts are of total paid employees paid at some point during the fiscal year, not necessarily the entire fiscal year.

Paid Employee Count (as of February 2021)		
	FY 19-20	FY 20-21
Full-Time Faculty	565	548
Part-Time Faculty	944	935

Faculty Salaries and Benefits for FY 2019-2020 and FY 2020-2021

In fiscal year 2019-2020, full-time faculty salaries paid were \$61,434,267; benefits paid by the employer were an additional \$13,943,020, or 22.7%, for a total of \$ 75,377,287. For fiscal year 2020-2021 as of February 2021, salaries paid were \$41,017,851; benefits paid by the employer were an additional \$13,206,816, or 32.2%, for a total of \$54,224,667.

In fiscal year 2019-2020, part-time faculty salaries paid were \$24,466,521; benefits paid by the employer were \$3,874,701, or 15.8%, for a total of \$28,341,222. For fiscal year 2020-2021 as of February 2021, salaries paid by the employer were \$12,521,531; benefits were \$2,932,321, or 23.4% for a total of \$15,453,570.

This audit focuses on employer costs, but it should be noted that employees make significant contributions for their benefits. For full-time faculty, in fiscal year 2019-2020, employee contributions were \$15,308,130, and in fiscal year 2020-2021 employee contributions were \$15,365,980, as of February 2021. For part-time faculty, in fiscal year 2019-2020, employee contributions were \$4,386,688, and in fiscal year 2020-2021 employee contributions were \$3,129,468, as of February 2021.

Full-Time and Part-Time Faculty Earnings, Employer Contributions, and Employee Contributions

Full-Time Faculty	Earnings	Employer Contribution	Employee Contribution
FY 19-20	61,434,267	13,943,020	15,308,130
FY 20-21 (up to February 2021)	41,017,851	13,206,816	15,365,980
Total	102,452,118	27,149,835	30,674,110
Part-Time Faculty			
FY 19-20	24,466,521	3,874,701	4,386,688
FY 20-21 (up to February 2021)	12,521,531	2,932,321	3,129,468
Total	36,987,770	6,807,022	7,516,156

Types of Faculty Earnings

For full-time faculty, regular pay is 95% of earnings paid by CCSF. Leave pay is 5% of earnings paid. All other categories of earnings are less than 1%. Regular pay includes pay for items such as department chair pay.

Full-time Faculty Earnings Descriptions from Fiscal Year 2019-2020 to Fiscal Year 2020-2021 (up to February 2021)

Earnings Description	FY 19-20	FY 20-21	Total	%
Regular Pay	58,339,728	39,032,173	97,371,902	95.04%
Leave Pay	2,974,368	1,952,888	4,927,256	4.81%
Substitute Pay	98,099	4,885	102,984	0.10%
Vacation Pay Off	18,320	15,317	33,637	0.03%
Grievance Settlement	0	7,767	7,767	0.01%
Office Hours Pay	3,752	1,059	4,811	0.00%
Holiday Pay	0	3,762	3,762	0.00%
Grand Total	61,434,267	41,017,851	102,452,118	

For part-time faculty, regular pay is 98% of earnings paid by CCSF. Office hours pay is 1% of earnings. Substitute pay is 1% of earnings.

Part-Time Faculty Earnings Description from Fiscal Year 2019-2020 To YTD Fiscal Year 2020-2021 (up to February 2021)

Earnings Description	FY19_20	FY20_21	Total	%
Regular Pay	23,812,935	12,341,572	36,154,507	97.75%
Office Hours	310,850	138,846	449,696	1.22%
Substitute Pay	341,960	40,831	382,791	1.03%
Leave Pay	776	282	1,058	0.00%
Grant Total	24,466,521	12,521,531	36,988,052	

Faculty are paid by workload. Holidays are combined with their work load. Office hours are paid at the end of each semester, and the amount depends on the part-time faculty member's workload. Office hours are also paid via a timesheet that the employee is responsible for turning in.

A *leave* is an authorized absence from duty for a specific period of time. Some leaves are without pay, some leaves are with partial pay, and some leaves are with full pay.

Types of Employer Contributions to Faculty

For employer amounts paid to full-time faculty, 55% are for retirement; 35% are for health insurance; 5% are for workers compensation; 4% are for FICA Medicare.

Full-time Faculty Employer Contributions from Fiscal Year 2019-2020 To YTD Fiscal Year 2020-2021 (up to February 2021)

Employer Contribution Description	FY 19-20 Employer Amount	FY 20-21 Employer Amount	Total	%
Retirement	7,880,075	7,147,028	15,027,103	55.35%
Health Insurance	4,787,652	4,777,560	9,565,212	35.23%
Workers Compensation	644,043	643,134	1,287,177	4.74%
FICA Medicare	558,380	557,339	1,115,719	4.11%
Life Insurance	27,052	35,378	62,430	0.23%
Social Security	25,288	25,877	51,165	0.19%
Unemployment Insurance	20,530	20,500	41,030	0.15%
Grand Total	13,943,020	13,206,816	27,149,835	

For employer amounts paid to part-time faculty, 48% are for health insurance; 37% are for retirement; 7% are for workers compensation; 6% are for FICA

Medicare; 2% are for Social Security. Faculty do not contribute to Social Security because of contributions made to CalSTRS for their retirement; however, some faculty have also worked for at least part of the year in administrative roles, and administrators do contribute to Social Security.

Employer Amounts Paid to Part-Time Faculty by Category from FY 19-20 to YTD FY 20-21 (up to February 2021)

Employer Contribution Description	FY19_20	FY20_21	Total	%
Health Insurance	1,753,287	1,515,146	3,268,434	48.02%
Retirement	1,511,746	985,963	2,497,708	36.69%
Workers Compensation	275,535	196,400	471,935	6.93%
FICA Medicare	254,088	178,709	432,798	6.36%
Social Security	71,320	49,889	121,209	1.78%
Unemployment Insurance	8,619	6,214	14,833	0.22%
Life Insurance	105		105	0.00%
Grand Total	3,874,701	2,932,321	6,807,022	

For a more detailed breakdown of employer and employee contributions, see Exhibit 1 on page 9 and Exhibit 2 on page 11.

Health Care Benefits for Part-Time Faculty

Part-time faculty who are beginning at least their third semester and who are assigned 50% of a full-time load in that semester are eligible for medical and dental/orthodontia coverage. Total cost of part-time faculty medical and dental coverage in fiscal year 2019-2020 was \$1,753,287, and in fiscal year 2020-2021 as of February 2021, CCSF paid \$1,515,146.

The costs to provide a part-time faculty member and full-time faculty member health care are equivalent, even though the part-time faculty member may have 50% of a full-time teaching load.

At most other California community colleges, part-time faculty are not eligible for health care benefits, so CCSF's cost of part-time faculty is higher.

Part-time faculty are typically used when full-time faculty are not available to teach scheduled courses.

Fund Sources for Faculty Salaries

Salaries for faculty are from approximately 50 funds. 82% of time paid to faculty are from the Unrestricted General Fund; 5% are from Matriculation Student Success and Support Program – Credit Fund; 2% are from the Strong Workforce Program Fund; other funds are 1% or less.

Fund	
General Fund Unrestricted	82%
Matriculation SSSP - Credit	5%
Strong Workforce Program	2%
ABE 321/Workforce Investment	1%
Adult Ed Block Grant	1%
Matriculation SSSP - Noncred	1%
Basic Skills Initiative	1%
Student Equity	1%
Disabled Student Program	1%
Guided Pathways	1%
EOPS	1%
All other Funds	4%

Comparison of Salaries with other California Community College Districts

Full-Time Faculty

To compare the level of faculty salaries at CCSF, Internal Audit used information from an annual report by the California Federation of Teachers. The most recent report covers fiscal year 2019-2020.

The study found that of the reported salary rates of 72 California community college districts, CCSF is ranked #29 for the lowest salary step, and #30 for the highest step. Based on salary steps, CCSF's full-time faculty salaries are slightly above average for all reported salary steps.

According to the current contract, for the annual salary for full-time faculty for the current fiscal year, salary step 1 is \$63,230. Salary step 1 is for minimum qualifications of an associate degree plus six years' experience. The highest salary step, PhD or a bachelor's degree plus 90 units with a master's degree, is \$127,310. See exhibit 3 on page 13 for details of district rankings. See Exhibit 5 on page 18 for the annual full-time faculty schedule.

Many faculty are paid amounts in addition to regular pay according to their salary steps. In the 2019-2020 fiscal year, 125 full-time faculty (of 565 total) were paid more than the highest salary step amount for that year, which was \$123,775, due to additional salary items like pay for department chairs and office hours. The

highest earnings paid that year to a full-time faculty member was \$172,984. CCSF has 60 departments, and each department has a chair who receives additional compensation.

Part-Time Faculty

This report from the California Federation of Teachers compares salaries for several steps for 72 California community college districts. For its lowest salary step and highest step, CCSF had the highest rates in the state. Step 1 F was \$104.35 per hour, and Step 14 F+60 was \$176.51 per hour. Office hours are not included in CCSF's hourly rate, though some districts do include office hours. CCSF pays office hours separately. CCSF's part-time faculty office hour rate ranged from \$44.72 to \$75.65.

For fiscal year 2020-21, Internal Audit calculates the CCSF part-time hourly rate as \$107.95 for Step 1 F, and \$182.30 for Step 14 F+60. The range for a salary workload unit is \$1,889.13 for Step 1 F to \$3,190.31 for the Step 14 F+60. The part-time faculty office hour rate is \$46.26 to \$78.13.

At CCSF, part-time faculty salaries are annualized at 86% of full-time salaries. This percentage is higher than most districts. For step 1 F the annual rate is \$56,674.00. For step G, the new step 16, which is based on budget contingencies, the annual rate is \$100,301.80. For details of other districts, see exhibit 4 on page 16. See Exhibit 6 on page 19 for the annual part-time faculty schedule, which assumes Full-Time Equivalent of 100% (workload of 15 units).

Exhibit 1: Deductions by Employer and Employees for Full-Time Faculty, FY 19-20 & FY 20-21 as of February 21

Deduction Code	Deduction Description	FY 19-20 Employee Amount	FY 19-20 Employer Amount	FY 20-21 Employee Amount	FY 20-21 Employer Amount
110	Old Age & Survivors Dsblyt Ins	25,288	25,288	25,877	25,877
115	FICA Medicare	558,656	558,380	557,339	557,339
132	CA State Disability Insurance	2,976	0	1,593	0
140	Workers' Compensation	0	644,043	0	643,134
144	OPEB	471,381	799,545	558,978	702,839
150	State Unemployment Insurance	0	20,530	0	20,500
210	State Teachers Retirement	4,166,595	7,129,634	4,199,727	6,425,236
211	STRS Cash Balance Certificated	7,800	7,800	5,989	5,989
213	STRS Rtrmnt Buy Back Pre-Tax	9,245	0	12,143	0
214	STRS Reduced Workload	116,422	205,925	160,751	253,779
216	STRS Semi-Monthly Buy Back PT	7,746	0	6,044	0
217	State Teachers Retirement	384,136	679,453	382,904	603,407
219	State Teachers Retirement	-532,730	-942,282	-535,806	-844,222
401	FSA-Medical Reimbursement	74,969	0	86,141	0
402	FSA-Dependent Care	67,093	0	45,383	0
470	Delta Dental Employer Paid	0	647,770	0	627,481
480	Life Insurance	0	27,052	0	35,378
483	LongTermCare-Transamerica LIC	20,708	0	19,769	0
485	Colonial Life Pre-Tax	1,451	0	1,273	0
486	Colonial Life Post-Tax	1,685	0	1,270	0
504	AFLAC Pre-Tax Transit	49,332	0	4,673	0
506	AFLAC Pre-Tax Parking	1,108	0	40	0
510	Health City Plan Pre-Tax	35,346	41,210		
515	Health City Plan-Post Tax Dom	0	2,254		
520	Health Ins Kaiser Pre-Tax	267,260	1,447,682		
525	Kaiser-Post Tax Dom Partner	1,049	13,527		
530	BlueShield Access+ Pre-Tax	269,542	1,047,709		
535	BlueShield Access Post-Tax Dom	0	10,425		
550	Health Ins Blue Shield Pre-Tax	136,418	504,241		
555	Blue Shield PostTax Dom Partnr	1,326	3,137		
570	Vision Premier Plan - Pre Tax	10,730	0	11,977	0
920	Union Dues Local 2121 Instruc	569,949	0	571,259	0
923	COPE Contributions Local 2121	12,425	0	11,780	0
970	Assoc of Cal Comm Coll Admin	709	0	823	0
971	Fac Assoc of Cal Comm Coll	4,963	0	4,753	0
973	Amer Family Life Assurance Com	7,960	0	7,830	0
976	Pre-tax AFLAC Insurance	7,319	0	7,544	0
977	CCSF Administrators' Assn	200	0		
A99	Refund for 403b	-1,000	0		
AX1	VRSCO 403B FLAT AMOUNT	1,430,932	0	1,384,047	0
BX1	VRSCO 403B Percent Amount	125,404	0	144,140	0
C99	Refund for Roth 403b	-255	0		
CX1	VRSCO Roth 403B Flat Amount	166,548	0	201,936	0

Deduction Code	Deduction Description	FY 19-20 Employee Amount	FY 19-20 Employer Amount	FY 20-21 Employee Amount	FY 20-21 Employer Amount
CX2	VRSCO Roth 403B Percent Amount			5,623	0
DR1	VRSCO Roth 457B Flat Amount	79,494	0	45,160	0
DX1	VRSCO 457B Flat Amount	400,276	0	336,422	0
DX2	VRSCO 457B Percent Amount	7,995	0	46,807	0
FED	Federal Income Tax	4,393,013	0	4,386,373	0
G02	Support Order - State Disb.Unt	6,400	0	10,400	0
M10	Health City Plan Pre-Tax	10,757	12,343	60,510	69,777
M15	Health City Plan-Post Tax Dom	0	878	0	3,485
M20	Health Ins Kaiser Pre-Tax	92,938	512,799	363,220	1,982,474
M25	Kaiser-Post Tax Dom Partner	370	3,487	555	5,873
M30	BlueShield Access+ Pre-Tax	91,362	358,663	348,952	1,367,084
M35	BlueShield Access Post-Tax Dom	0	3,556	0	2,667
M50	Health Ins Blue Shield Pre-Tax	45,670	176,934	183,649	712,950
M55	Blue Shield PostTax Dom Partnr	465	1,037	2,587	5,766
SCA	California Income Tax	1,698,705	0	1,695,548	0
Grand Total		15,308,130	13,943,020	15,365,980	13,206,816

Exhibit 2: Deductions by Employer and Employees for Part-Time Faculty, FY 19-20 & FY 20-21 as of Feb 21

Deduction Code	Deduction Description	FY 19-20 Employee Amount	FY 19-20 Employer Amount	FY 20-21 Employee Amount	FY 20-21 Employer Amount
110	Old Age & Survivors Dsblyt Ins	71,320	71,320	49,889	49,889
115	FICA Medicare	254,088	254,088	178,713	178,709
132	CA State Disability Insurance	167,596	0	122,298	0
140	Workers' Compensation	0	275,535	0	196,400
144	OPEB	2,418	2,418		
150	State Unemployment Insurance	0	8,619	0	6,214
210	State Teachers Retirement	644,499	1,102,231	459,393	685,212
211	STRS Cash Balance Certificated	347,738	347,718	259,782	259,648
213	STRS Rtrmnt Buy Back Pre-Tax	4,238	0	3,632	0
215	STRS Catch Up	1,041	0	700	0
220	City Employee Retirement	32,226	59,379	20,641	41,103
401	FSA-Medical Reimbursement	5,019	0	8,160	0
402	FSA-Dependent Care	3,333	0	3,333	0
470	Delta Dental Employer Paid	0	287,130	0	224,941
480	Life Insurance	0	105		
504	AFLAC Pre-Tax Transit	13,395	0	407	0
506	AFLAC Pre-Tax Parking	2,164	0	2,580	0
510	Health City Plan Pre-Tax	13,651	16,330		
520	Health Ins Kaiser Pre-Tax	70,477	512,297		
525	Kaiser-Post Tax Dom Partner	540	8,067		
530	BlueShield Access+ Pre-Tax	26,393	154,878		
550	Health Ins Blue Shield Pre-Tax	25,741	120,494		
570	Vision Premier Plan - Pre Tax	3,668	0	2,915	0
920	Union Dues Local 2121 Instruc	227,410	0	165,850	0
922	Assoc Dues Local 2121 Instruc	126	0	39	0
923	COPE Contributions Local 2121	10,853	0	8,288	0
971	Fac Assoc of Cal Comm Coll	280	0	308	0
973	Amer Family Life Assurance Com	642	0	642	0
976	Pre-tax AFLAC Insurance	3,108	0	2,950	0
A99	Refund for 403b	-150	0		
AX1	VRSCO 403B FLAT AMOUNT	195,213	0	131,417	0
BX1	VRSCO 403B Percent Amount	100,068	0	56,611	0
CX1	VRSCO Roth 403B Flat Amount	45,082	0	38,494	0
CX2	VRSCO Roth 403B Percent Amount	17,537	0	12,525	0
DR1	VRSCO Roth 457B Flat Amount	1,400	0	1,400	0
DX1	VRSCO 457B Flat Amount	20,563	0	26,272	0
DX2	VRSCO 457B Percent Amount	21,971	0	26,346	0
FED	Federal Income Tax	1,494,686	0	1,020,178	0
G01	Garnishment - Support Order	8,280	0	8,280	0
G02	Support Order - State Disb.Unt	4,560	0	4,527	0
M10	Health City Plan Pre-Tax	10,496	11,224	21,687	25,230
M20	Health Ins Kaiser Pre-Tax	58,019	410,668	115,537	813,848
M25	Kaiser-Post Tax Dom Partner	0	5,733	0	7,434

Deduction Code	Deduction Description	FY 19-20 Employee Amount	FY 19-20 Employer Amount	FY 20-21 Employee Amount	FY 20-21 Employer Amount
M30	BlueShield Access+ Pre-Tax	23,763	132,917	46,379	255,949
M50	Health Ins Blue Shield Pre-Tax	18,446	93,549	31,948	187,746
SCA	California Income Tax	434,791	0	297,347	0
Grand Total		4,386,688	3,874,701	3,129,468	2,932,321

Exhibit 3: Full-Time Faculty Salary Comparisons of California Community College Districts 2019-20

District	Salary (\$) MA, no experience Step 1	Rank	Salary (\$) MA, 5 years experience Step 6	Rank	Salary (\$) MA+30 units, 10 years, Step 11	Rank	Salary (\$) MA+60 units, 20 years, Step 21	Rank	Maximum salary (\$) with doctorate	Rank	Step # of maximum salary	CCD Region
Kern	77,278	1	87,433	5	105,847	8	125,015	9	133,765	10	15	Central
Mira Costa*	76,826	2	96,958	1	122,571	1	146,200	1	156,131	1	30	Southern
South Orange County*	75,814	3	89,115	2	106,405	7	140,987	2	152,989	3	26	Southern
San Jose/Evergreen*	74,878	4	89,103	3	106,510	6	130,050	4	133,363	12	19	Bay
Pasadena	74,245	5	74,245	32	89,930	47	108,753	51	127,576	26	33	Southern
Sonoma County	72,924	6	84,810	8	96,697	19	119,225	19	130,029	22	28	Northern
San Mateo County*	71,328	7	88,620	4	102,432	10	116,160	25	129,348	24	25	Bay
West Valley-Mission*	70,406	8	83,621	10	106,904	5	127,276	6	154,189	2	36	Bay
Cerritos	70,084	9	87,142	6	107,614	4	121,258	15	134,904	8	30X	Southern
Long Beach	69,547	10	82,559	12	97,646	17	112,852	34	117,778	48	20	Southern
Riverside	68,860	11	85,305	7	110,062	3	131,180	3	138,768	7	22	Southern
San Bernardino	68,843	12	80,974	15	97,182	18	120,817	16	125,046	30	21	Southern
Ohlone	68,786	13	82,721	11	99,328	14	129,882	5	132,554	15	21	Bay
Chaffey	68,700	14	76,700	25	93,200	32	110,300	43	124,600	31	25	Southern
Desert	68,644	15	84,525	9	113,115	2	124,133	11	130,558	18	40-44	Southern
El Camino	68,403	16	82,386	13	94,629	24	108,287	53	120,380	43	30	Southern
Mt. San Antonio	67,622	17	81,119	14	103,548	9	118,842	21	133,152	13	35	Southern
Sequoias	67,387	18	79,736	19	92,082	37	108,998	48	142,712	4	34	Central
North Orange County	67,137	19	75,832	30	93,223	31	110,611	41	120,438	42	25	Southern
Palomar	65,762	20	80,122	17	98,382	16	114,031	31	132,368	16	40	Southern
Glendale	65,634	21	78,906	21	95,778	22	109,090	46	126,788	28	31	Southern
Marin*	65,616	22	76,536	27	91,682	40	119,772	17	134,107	9	30	Bay
Rancho Santiago	65,353	23	79,362	20	99,370	12	122,172	13	129,492	23	25+	Southern
Chabot-Las Positas	65,137	24	80,680	16	100,247	11	115,792	26	130,433	19	30	Bay
Citrus	64,661	25	74,195	34	93,588	29	112,985	32	132,790	14	35	Southern
Santa Clarita	64,116	26	75,948	29	96,168	21	126,252	8	140,724	6	27	Southern
Gavilan	64,109	27	77,013	24	98,550	15	119,526	18	125,725	29	22	Central
Foothill-DeAnza	63,728	28	79,918	18	99,346	13	109,059	47	112,297	61	13	Bay
San Francisco	63,700	29	77,050	23	94,850	23	115,765	27	123,775	34	30	Bay

Exhibit 3: Full-Time Faculty Salary Comparisons of California Community College Districts 2019-20

District	Salary (\$) MA, no experience Step 1	Rank	Salary (\$) MA, 5 years experience Step 6	Rank	Salary (\$) MA+30 units, 10 years, Step 11	Rank	Salary (\$) MA+60 units, 20 years, Step 21	Rank	Maximum salary (\$) with doctorate	Rank	Step # of maximum salary	CCD Region
Contra Costa	63,192	30	71,100	48	91,308	42	108,516	52	113,640	59	27	Bay
Santa Barbara	63,071	31	74,142	35	92,009	39	108,253	54	124,497	32	34	Southern
Los Angeles	62,090	32	74,100	36	92,860	33	123,640	12	127,370	27	28+	Southern
Coast	61,997	33	75,654	31	94,193	26	121,946	14	133,419	11	26	Southern
Rio Hondo	61,766	34	77,429	22	96,548	20	115,711	28	122,300	36	25	Southern
State Center	61,261	35	76,058	28	94,271	25	112,953	33	120,948	41	30	Central
Yosemite	61,125	36	73,556	37	93,806	28	109,157	45	116,674	50	25	Central
Lassen	60,672	37	76,686	26	92,584	34	99,411	69	99,911	71	21	Northern
West Hills	60,665	38	71,881	45	92,068	38	118,989	20	131,157	17	25	Central
Southwestern	60,127	39	72,758	41	90,442	46	111,735	38	121,223	40	25+	Southern
Palo Verde	59,618	40	69,115	54	83,932	65	110,156	44	112,337	60	21	Southern
Compton	59,503	41	66,513	63	75,896	70	98,877	70	111,721	62	35	Southern
Allan Hancock Joint	59,460	42	70,280	51	85,415	59	106,616	57	109,116	63	21	Southern
Barstow	59,268	43	71,760	46	89,249	50	116,732	23	119,002	46	20	Southern
Mendocino-Lake	59,056	44	72,208	43	88,839	52	110,471	42	114,813	56	31+	Northern
San Joaquin Delta	59,013	45	74,230	33	91,678	41	108,938	49	123,873	33	25	Central
Cabrillo	59,000	46	72,134	44	87,756	53	104,730	62	116,131	52	27	Bay
San Diego	58,838	47	67,385	61	85,085	61	116,543	24	122,370	35	19	Southern
Hartnell	58,772	48	73,375	38	91,300	43	115,066	29	118,386	47	20	Bay
Imperial	58,727	49	68,083	57	90,608	45	114,783	30	121,669	38	18	Southern
Butte	58,628	50	73,038	40	92,267	35	112,834	35	121,385	39	24	Northern
Feather River	58,490	51	72,699	42	90,701	44	100,727	67	107,354	67	15	Northern
Antelope Valley	58,394	52	71,493	47	89,152	51	106,811	56	115,673	55	26	Southern
West Kern	57,994	53	73,083	39	93,528	30	112,295	37	128,361	25	26+	Southern
Mt. San Jacinto	57,776	54	66,979	62	92,173	36	126,845	7	140,939	5	16	Southern
San Luis Obispo County	57,057	55	70,568	50	89,505	49	107,378	55	115,897	53	23	Southern
Yuba	56,772	56	68,615	55	85,195	60	108,881	50	121,911	37	33	Northern
Monterey Peninsula	56,299	57	68,377	56	84,449	64	102,927	64	105,925	68	17	Bay
Santa Monica	55,998	58	67,993	59	93,937	27	124,297	10	130,032	21	22	Southern

Exhibit 3: Full-Time Faculty Salary Comparisons of California Community College Districts 2019-20

District	Salary (\$) MA, no experience Step 1	Rank	Salary (\$) MA, 5 years experience Step 6	Rank	Salary (\$) MA+30 units, 10 years, Step 11	Rank	Salary (\$) MA+60 units, 20 years, Step 21	Rank	Maximum salary (\$) with doctorate	Rank	Step # of maximum salary	CCD Region
Victor Valley	55,714	59	68,063	58	87,535	54	116,888	22	116,888	49	20	Southern
Shasta-Tehama-Trinity Joint	55,590	60	69,435	52	86,048	55	97,162	71	108,173	66	28	Northern
Sierra Joint*	55,334	61	70,622	49	85,024	62	106,460	59	116,255	51	24	Northern
Merced	55,018	62	67,511	60	85,637	58	101,814	65	130,090	20	41	Central
Grossmont-Cuyamaca	54,402	63	61,852	70	77,530	69	106,087	60	114,088	57	30	Southern
Lake Tahoe	54,058	64	65,451	65	81,403	67	106,469	58	108,540	65	20	Central
Solano County	53,699	65	65,333	66	85,847	56	103,281	63	108,792	64	25	Northern
Napa Valley*	53,174	66	69,168	53	84,760	63	100,044	68	103,628	70	24	Northern
Siskiyou Joint	52,865	67	61,585	71	75,112	71	96,652	72	98,652	72	16	Northern
Ventura County	52,711	68	65,888	64	89,604	48	111,105	40	120,173	44	31+	Southern
Copper Mountain	52,068	69	64,113	67	85,799	57	101,341	66	105,648	69	14	Southern
Los Rios	51,485	70	62,640	68	83,818	66	111,262	39	119,154	45	25+	Northern
Redwoods	51,271	71	62,379	69	80,447	68	112,344	36	113,844	58	21	Northern
Peralta	42,122	72	55,065	72	73,999	72	105,615	61	115,764	54	25	Bay
Average (Mean)	61,940		74,487		92,781		113,722		123,257			
Highest	77,278		96,958		122,571		146,200		156,131			
3rd quartile	67,199		79,781		96,818		119,300		130,464			
Median	60,899		73,828		92,127		112,319		122,106			
1st quartile	57,597		68,990		87,163		108,034		115,741			
Lowest	42,122		55,065		73,999		96,652		98,652			

* Basic Aid District: A district that does not receive State General Apportionment because its revenues from local property taxes provide more than it would receive under state formulas. The district still receives EPA and special funding such as Full-Time Faculty Hiring.

Source: Research Department of the California Federation of Teachers, AFT, AFL-CIO

Conclusion: of 72 California community college districts, CCSF is ranked #29 for the lowest salary step, and #30 for the highest step. CCSF's full-time faculty salaries are slightly above average for all reported salary steps.

Exhibit 4: Part-Time Faculty Salary Comparisons of California Community College Districts 2019-20
With Office Hour Differential Factored Out

District	Salary (\$) MA Col, Step 1	Rank	Salary (\$) MA Column Step 5 or 9th Semester	Rank	Salary (\$) MA + 30, Column Step 10 or 19th Semester	Rank	Salary (\$) Highest w/o PhD	Rank	Salary (\$) PhD Highest Rate or Stipend	CCD Region
San Francisco	104.35	1	113.09	1	129.13	2	176.51	1	176.51	Bay
El Camino	89.92	2	104.64	4	108.33	10	108.33	18	108.33	Southern
Chabot-Las Positas	89.33	3	106.38	3	127.70	3	127.70	9	127.70	Bay
West Valley-Mission	89.14	4	109.58	2	144.99	1	161.13	2	191.75	Bay
Marin	89.05	5	94.98	8	108.90	8	146.32	5	199.39	Bay
Los Angeles	87.97	6	98.54	5	113.79	7	113.79	14	132.42	Southern
San Jose/Evergreen	84.63	7	97.21	6	118.03	4	128.13	8	151.42	Bay
Santa Barbara	84.09	8	95.90	7	104.76	12	107.71	19	111.77	Southern
Mt. San Antonio	80.79	9	89.59	10	89.59	22	92.75	32	92.75	Southern
Foothill-DeAnza	79.32	10	87.38	13	103.51	13	119.63	11	152.86	Bay
Ventura County	78.51	11	84.95	14	91.58	20	98.17	25	111.20	Southern
Sonoma County	77.24	12	82.28	19	87.32	26	103.23	22	140.39	Northern
Mira Costa	76.44	13	92.46	9	113.96	6	116.59	12	119.22	Southern
Contra Costa	76.17	14	81.91	20	101.89	15	124.74	10	124.74	Bay
Antelope Valley	75.56	15	78.97	23	85.74	29	85.74	35	88.68	Southern
Chaffey	74.00	16	81.00	22	81.00	37	81.00	39	81.00	Southern
Ohlone	72.76	17	88.44	12	102.53	14	108.77	17	108.77	Bay
San Mateo County	71.87	18	88.65	11	108.67	9	111.94	15	111.94	Bay
Cerritos	70.73	19	84.51	16	87.95	24	87.95	34	101.72	Southern
Rio Hondo	70.59	20	84.91	15	106.77	11	135.83	7	139.77	Southern
Santa Monica	70.53	21	82.58	18	115.29	5	159.56	3	204.67	Southern
Riverside	69.44	22	81.83	21	94.52	17	94.52	27	94.52	Southern
Imperial	69.00	23	69.00	38	69.00	51	69.00	54	69.00	Southern
West Hills	68.00	24	68.00	42	68.00	54	70.00	52	70.00	Central
Los Rios	67.13	25	72.59	28	89.82	21	147.96	4	155.35	Northern
San Diego	66.74	26	70.46	37	84.27	31	92.91	31	94.02	Southern
Redwoods	66.50	27	71.92	29	82.42	34	106.25	20	106.25	Northern
Coast	65.39	28	84.11	17	95.39	16	101.33	23	101.33	Southern
Pasadena	65.24	29	77.67	24	93.21	19	105.62	21	108.76	Southern
San Luis Obispo County	64.98	30	71.15	32	83.45	32	111.25	16	114.50	Southern
Grossmont-Cuyamaca	64.13	31	71.07	33	89.08	23	101.28	24	101.28	Southern
Rancho Santiago	63.96	32	70.50	36	77.73	39	77.73	45	77.73	Southern
Citrus	63.62	33	66.12	51	72.64	47	75.67	48	88.29	Southern
Palomar	63.41	34	70.98	34	82.31	35	88.64	33	90.75	Southern
Glendale	63.35	35	68.84	39	78.00	38	78.00	43	78.00	Southern
Santa Clarita	62.83	36	66.74	48	68.75	52	68.75	56	75.62	Southern
Sierra Joint	62.67	37	63.92	55	69.83	49	98.03	26	102.93	Northern
South Orange County	62.35	38	67.32	44	74.78	43	77.26	47	103.01	Southern
Sequoias	62.08	39	68.40	41	68.40	53	68.40	58	69.83	Central
West Kern	62.07	40	72.93	27	72.93	46	72.93	51	72.93	Southern

**Exhibit 4: Part-Time Faculty Salary Comparisons of California Community College Districts 2019-20
With Office Hour Differential Factored Out**

District	Salary (\$) MA Col, Step 1	Rank	Salary (\$) MA Column Step 5 or 9th Semester	Rank	Salary (\$) MA + 30, Column Step 10 or 19th Semester	Rank	Salary (\$) Highest w/o PhD	Rank	Salary (\$) PhD Highest Rate or Stipend	CCD Region
Victor Valley	62.00	41	62.00	58	64.00	59	67.00	62	\$100 per	Southern
Hartnell	61.88	42	66.93	47	75.29	42	81.43	37	84.69	Bay
Solano County	61.37	43	71.79	30	94.34	18	114.61	13	119.19	Northern
Napa Valley	61.16	44	66.15	50	77.38	40	77.38	46	77.38	Northern
Mendocino-Lake	61.09	45	64.16	52	74.25	45	77.97	44	81.87	Northern
Desert	60.77	46	70.85	35	74.59	44	74.59	50	78.49	Southern
San Bernardino	60.52	47	64.08	53	64.08	58	64.08	64	74.00	Southern
Kern	60.00	48	62.50	57	62.50	61	62.50	67	62.50	Central
Long Beach	59.85	49	73.47	26	81.29	36	81.29	38	\$100 Stip	Southern
Palo Verde	59.62	50	67.10	45	67.10	55	67.10	60	76.97	Southern
Butte	59.59	51	62.57	56	72.44	48	79.84	40	79.84	Northern
Peralta	59.15	52	66.43	49	86.31	28	146.25	6	146.25	Bay
Southwestern	59.03	53	64.05	54	66.65	57	69.48	53	523.00	Southern
San Joaquin Delta	59.01	54	71.18	31	82.71	33	85.69	36	88.08	Central
Cabrillo	58.23	55	68.47	40	85.60	30	93.78	28	\$84 Stipe	Bay
Yosemite	58.21	56	67.69	43	86.76	27	93.06	30	95.51	Central
Mt. San Jacinto	58.17	57	61.01	59	63.84	60	63.84	66	63.84	Southern
North Orange County	57.30	58	67.03	46	67.03	56	67.03	61	84.26	Southern
Allan Hancock Joint	55.90	59	60.98	60	69.37	50	78.33	41	83.05	Southern
Barstow	55.00	60	55.00	64	55.00	68	55.00	69	55.00	Southern
Merced	54.98	61	56.03	63	62.20	62	68.43	57	68.43	Central
Shasta-Tehama-Trinity J	54.41	62	56.79	62	61.48	63	65.07	63	66.97	Northern
Copper Mountain	54.17	63	54.17	65	54.17	69	54.17	70	56.39	Southern
Gavilan	53.21	64	59.52	61	75.67	41	75.67	48	105.05	Central
Siskiyou Joint	52.86	65	52.86	68	55.52	67	61.21	68	61.21	Northern
State Center	52.81	66	53.85	66	57.80	66	67.96	59	67.96	Central
Yuba	52.36	67	77.66	25	87.93	25	93.43	29	95.38	Northern
Lassen	51.23	68	51.23	70	51.23	72	51.23	72	51.23	Northern
Lake Tahoe	50.15	69	52.71	69	52.71	71	52.71	71	52.71	Central
Feather River	47.89	70	53.05	67	60.59	64	78.27	42	\$900 Stip	Northern
Compton	42.66	71	47.20	71	53.88	70	68.83	55	68.83	Southern
Monterey Peninsula	39.47	72	46.86	72	59.21	65	63.98	65	88.96	Bay

Average (Mean)	65.55		73.01		82.62		91.70			
Highest	104.35		113.09		144.99		176.51			
3rd quartile	71.02		82.36		93.49		107.87			
Median	62.75		70.48		81.15		83.56			
1st quartile	58.82		64.02		67.78		68.96			
Lowest	39.47		46.86		51.23		51.23			

Source: Research Department of the California Federation of Teachers, AFT, AFL-CIO

Exhibit 5: Full-Time Faculty Salary Schedule for Fiscal Year 2020-2021

EXHIBIT B-2 (7/1/20 - 6/30/21)

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
CONTRACT & REGULAR FACULTY & FULL-TIME TEMPORARY FACULTY
ANNUAL SALARY SCHEDULE
Effective Date 7/1/20**

RATINGS →	E	F	F plus 15	F plus 30	F plus 45	F + 60/Ph.D
Disciplines requiring a Master's Degree		MA or Equivalent	BA plus 45 units with MA	BA plus 60 units with MA	BA plus 75 units with MA	Ph.D. or BA plus 90 units with MA
Disciplines not requiring a Master's Degree	Minimum Qualification: AA plus 6 years Experience or BA plus 2 years Experience or Equivalent	Minimum Qualification plus 30 units	Minimum Qualification plus 45 units	Minimum Qualification plus 60 units with BA	Minimum Qualification plus 75 units with BA	Minimum Qualification plus 90 units with BA
STEPS ↓						
1	63,230	65,900	68,570	71,240	73,910	76,580
2	65,900	68,570	71,240	73,910	76,580	79,250
3	68,570	71,240	73,910	76,580	79,250	81,920
4	71,240	73,910	76,580	79,250	81,920	84,590
5	73,910	76,580	79,250	81,920	84,590	87,260
6	76,580	79,250	81,920	84,590	87,260	89,930
7	79,250	81,920	84,590	87,260	89,930	92,600
8	81,920	84,590	87,260	89,930	92,600	95,270
9	84,590	87,260	89,930	92,600	95,270	97,940
10	87,260	89,930	92,600	95,270	97,940	100,610
11	89,930	92,600	95,270	97,940	100,610	103,280
12	92,600	95,270	97,940	100,610	103,280	105,950
13	95,270	97,940	100,610	103,280	105,950	108,620
14	97,940	100,610	103,280	105,950	108,620	111,290
15	100,610	103,280	105,950	108,620	111,290	113,960
16	103,280	105,950	108,620	111,290	113,960	116,630
17	105,950	108,620	111,290	113,960	116,630	119,300
18	105,950	108,620	111,290	113,960	116,630	119,300
19	105,950	108,620	111,290	113,960	116,630	119,300
20 Longevity	105,950	111,290	113,960	116,630	119,300	121,970
21	105,950	111,290	113,960	116,630	119,300	121,970
22	105,950	111,290	113,960	116,630	119,300	121,970
23 Longevity	105,950	113,960	116,630	119,300	121,970	124,640
24	105,950	113,960	116,630	119,300	121,970	124,640
25 Longevity	105,950	116,630	119,300	121,970	124,640	127,310
26	105,950	116,630	119,300	121,970	124,640	127,310

Exhibit 6: Part-Time Faculty Schedule for Fiscal Year 2020-2021

Year 3: July 2020 - June 2021

PT Annual Inst & Related

Step	F	F+15	F+30	F+45	G
1	56,674.00	58,970.20	61,266.40	63,562.60	65,858.80
2	58,970.20	61,266.40	63,562.60	65,858.80	68,155.00
3	61,266.40	63,562.60	65,858.80	68,155.00	70,451.20
4	63,562.60	65,858.80	68,155.00	70,451.20	72,747.40
5	65,858.80	68,155.00	70,451.20	72,747.40	75,043.60
6	68,155.00	70,451.20	72,747.40	75,043.60	77,339.80
7	70,451.20	72,747.40	75,043.60	77,339.80	79,636.00
8	72,747.40	75,043.60	77,339.80	79,636.00	81,932.20
9	75,043.60	77,339.80	79,636.00	81,932.20	84,228.40
10	77,339.80	79,636.00	81,932.20	84,228.40	86,524.60
11	79,636.00	81,932.20	84,228.40	86,524.60	88,820.80
12	81,932.20	84,228.40	86,524.60	88,820.80	91,117.00
13	84,228.40	86,524.60	88,820.80	91,117.00	93,413.20
14	86,524.60	88,820.80	91,117.00	93,413.20	95,709.40
15	88,820.80	91,117.00	93,413.20	95,709.40	98,005.60
New 16	<i>91,117.00</i>	<i>93,413.20</i>	<i>95,709.40</i>	<i>98,005.60</i>	<i>100,301.80</i>

** Note: Step 16 effective Jan. 2021 based on budget contingencies.*