

San Mateo County Community College District

2004-2005 Tentative Budget Report



*Proposed Student
Support & Community
Service Center &
Science Building
Annex*



*Proposed
Library/Learning
Resource Center*



*Proposed
Science Building*



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT
*College Vista,
Proposed Faculty
& Staff Housing
Complex*

San Mateo County
Community College District

2004-05 Tentative Budget Report

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San Mateo County Community College District 2004-05 Tentative Budget Report

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2004-05 TENTATIVE BUDGET

The following report provides a summary of 2004-05 State and District budget planning efforts. The report primarily focuses on the Unrestricted General Fund; however, preliminary information is also included about other District funds.

STATE BUDGET SUMMARY

For the first time in several years, the 2004-05 State Budget may be adopted by the constitutional deadline of June 30, 2004, or very soon thereafter. The year leading up to this final stage of the budget process has been a tumultuous one, beginning with a continuing recession and including the recall of Governor Gray Davis and the election of Governor Arnold Schwarzenegger. Shortly after the election, the State operating deficit was estimated to be \$14 billion, and the inherited debt was roughly \$22 billion.

Governor Schwarzenegger has been successful in obtaining voter approval of a \$15 billion economic recovery bond to refinance the State's debt and a Constitutional Amendment requiring a balanced budget. California's economy has also shown signs of economic recovery. The ongoing deficit has been partially reduced through negotiations and deals between the Governor and major constituency groups. One of those deals

included an agreement reached with K-12 organizations regarding the Proposition 98 funding guarantee. Proposition 98 was a State constitutional amendment approved by the voters in 1988, which established minimum funding levels for both K-12 and community colleges.

Funding for K-12 and community colleges in 2004-05 would have grown by \$4 billion due to increasing enrollment and growth in per capita personal income (\$2 billion) and a "maintenance factor" deferred by the Legislature in 2001-02 and 2002-03 (another \$2 billion). Absent consultation with community colleges, the Governor negotiated with K-12 leaders to postpone the \$2 billion maintenance factor; thereby "rebasings" K-14 education funding. By 2007-08 spending is estimated to return to the level that would have been required had "rebasings" of the guarantee not taken place. However, funding shortfalls along the way will never be repaid, and the total cost to education is expected to be \$10 billion.

Governor Schwarzenegger released his 2004-05 spending plan on January 9, 2004. Details relating to community colleges are outlined on the following pages. Of major significance is a proposed increase in student enrollment fees from \$18 to \$26 per unit (a 44% increase) and a "differential fee" of \$50

per unit (a 178% increase from \$18 per unit) for baccalaureate and other advanced degree holders.

On March 15, 2004, thousands of community college students, faculty, and staff marched in Sacramento to lobby the State Legislature to “*Keep the Doors Open.*” A rally on the steps of the Capitol building included life-sized sculptures symbolizing 175,000 students missing from the community college system resulting from increased student fees and decreased funding. Rally participants emphasized the continued under-funding of community. While the Education Code provides community colleges with a statutory level of 10.60% of Proposition 98 funding, the Legislature has chosen annually to “suspend” the requirement. The split has slipped below 10% at times and is currently proposed by the Governor to be only 10.25%. Community college and K-12 negotiators have recently been meeting to explore a new Proposition 98 agreement to present to the Legislature for consideration.

On May 13, 2004, the Governor’s May Revision was released. Although it did not appear to be significantly different from the January budget proposal, the Governor’s revised proposal shifts to local governments \$492.6 million from property taxes previously designated for community colleges. To offset the loss to community colleges, an equal amount of State Apportionment has been promised. If passed by the Legislature as

proposed, the San Mateo County Community College District could become partially reliant on State general fund apportionment, eliminating the District’s self-supporting status. The District is currently funded primarily by local property taxes, which is considerably more stable than the politically volatile State apportionment.

As this document is written, the Legislative Conference Committee is working to modify the Governor’s proposed budget to more closely match the priorities of both houses. Adoption of the State budget requires a two-thirds vote in both houses.

COMMUNITY COLLEGE BUDGET

The major components of the Governor’s January Budget proposal and May Revise relating to California community colleges, as well as the Legislature’s responses to date, are outlined below:

- **Fees** – The Governor proposed, in both his January and May Revise budgets, to increase student enrollment fees from \$18 to \$26 per unit and to impose on baccalaureate and other advanced degree holders a \$50 per unit “differential fee.” To date, both the Senate and the Assembly have voted to exclude the differential fee. The Senate voted to approve the \$26 per unit enrollment fee, but the Assembly

voted to increase the enrollment fee to \$22 per unit. Unlike tuition fee increases for UC and CSU, which directly benefit the universities, community college fee increases simply reduce the State's apportionment burden. Community colleges receive only 2% of the additional revenues generated from the increased fees.

➤ **COLA** – The May Revise includes a statutory base revenue COLA of 2.41% for community colleges. The January proposal did not include a COLA for community colleges (the K-12 system was provided 1.84%), but this was later determined to be an oversight. The proposed 2.41% COLA has passed the Senate and Assembly and is likely to be included in the adopted State budget. The District's earlier budget development assumptions provided for the 1.84% COLA.

➤ **Growth** – The proposed budget includes funded enrollment growth of 3% to provide access for an additional 32,000 community college students. It also proposes growth of 1.66% for selected categorical programs. To date, both the Senate and the Assembly have approved growth funding at 3.65% to be funded through ongoing maintenance/equipment funds, which are to be fully backfilled by

one-time funds. Due to an enrollment decline resulting from increased fees, the San Mateo County Community College District does not anticipate growth revenue in 2004-05.

➤ **Equalization** – The proposed budget includes \$80 million to increase funding per FTES among districts below the Statewide average (full funding would cost more than \$200 million). In April, the Department of Finance proposed reducing this amount to \$59.8 million, but the full \$80 million was included in the May Revise. To date, the Senate has approved the \$80 million proposal, but the Assembly has proposed funding only \$40 million of which \$20 million would be restricted for categorical purposes. The Assembly would appropriate the other \$40 million to limit the student enrollment fee increase to \$22 per unit. The Equalization funding is proposed to be ongoing, and San Mateo County Community College District should be eligible for receiving an allocation.

➤ **"Folding in"** – Several categorical programs, including Partnership for Excellence, Matriculation, Part-time Faculty Health Insurance, Part-time Faculty Compensation, Part-Time Faculty Office Hours, and a portion of Telecommunications & Technology

Infrastructure are proposed to be added to each district's base revenue limit. To date, both the Senate and the Assembly have approved including only Partnership for Excellence in the base. Adding categorical programs to the base revenue limit is not beneficial to this District as it affects the availability of local property taxes to the District.

- **Categorical Consolidation** – Several specially funded programs are proposed to be consolidated into a block grant. The programs include Extended Opportunities Programs & Services (EOPS), CARE, and Fund for Student Success, Scheduled Maintenance, Instructional Equipment, Hazardous Substances, and the remaining balance of Telecommunications & Technology Infrastructure.
- **Financial Aid** – The proposed budget preserves the funds provided in the 2003-04 Budget Act for financial aid services to students and provides an additional \$492,000 for Financial Aid Administration due to an increased estimate of the number of Board of Governors Fee Waiver recipients.
- **Redirection of Freshman from UC/CSU** – Because of reductions at University of California and California State Universities, the Governor's budget

proposal assumes a 10% reduction of freshman admissions. Successful completion of lower-division requirements at the community college would guarantee admission to CSU or UC. Both Legislative Budget Subcommittees have since voted to restore funding, making CSU and UC fee increases unnecessary and specifying that the systems enroll the students that were to be redirected to community colleges. The Governor's proposed budget also proposes waiving community college fees for "redirected" students.

On June 3, 2004, the *San Francisco Chronicle* reported that only 1,357 University of California freshman applicants, out of the 7,600 denied admission, accepted the University's offer to enroll them after their completion of two years of study at a community college. The other 6,243 rejected the University's offer.

- **Capital Outlay** – The proposed budget includes \$618 million for new and previously approved capital outlay projects. Passage of Proposition 55 (School Facilities Bond) provided \$920 million to community colleges. Of that amount, approximately \$40 million is scheduled for San Mateo County Community College projects.

A chart prepared by the Community College League of California showing the complete community college budget proposal and actions to date can be found on Page 60 of this report.

SMCCCD BUDGET PLANNING

The District Committee on Budget and Finance, a subcommittee of the District Shared Governance Committee, has been meeting twice each month during 2003-04. Members of the Committee are: Candace Alfaro (Associated Students CSM), Rick Ambrose (CSM Academic Senate), Anyta Archer (Skyline CSEA), Kathy Blackwood (Chief Financial Officer; Chair), Eloisa Briones (Skyline Business Officer), Richard Claire (Cañada Academic Senate), Bob Domenici (Cañada Business Officer), Jim Keller (Executive Vice Chancellor), John Kirk (AFT), Marilyn Mascarinas (Skyline Associated Students), Virgil Stanford (CSM Dean of Administrative Services), Jozsef Veres (AFSCME), Terry Watson (Cañada CSEA), Linda Whitten (Skyline Academic Senate), and Nancy Witte (CSM CSEA).

In October 2003, The District Committee on Budget and Finance began discussing the potential impact of “folding in” Partnership for Excellence funds into the base apportionment. Budget scenarios were prepared which illustrated how “folding in” \$4

million in PFE funds, as well as a projected 5% decline in enrollment during 2003-04 and a 2% revenue COLA, could affect the District’s budget. Presentations were made to various groups throughout the District, ranging from College Budget Committees to the District Shared Governance Committee.

Following announcement of the Governor’s January Budget Proposal, revised scenarios were prepared which included a decline in projected revenue COLA from 2% to 1.84% and “folding in” Partnership for Excellence and five additional programs into the base revenue limit. The scenarios also included more favorable enrollment information based upon the actual results from Summer and Fall 2003.

The best case scenario, which is based on a 2.5% enrollment decline for 2003-04 and 1.84% revenue COLA, resulted in a marginal deficit of \$500,000. A worst case scenario, based on no revenue COLA and a 5% enrollment decline, results in a marginal deficit of \$5.8 million. These scenarios were presented to the Board of Trustees at a special meeting on February 3, 2004.

After considerable deliberation, the Committee recommended that the District base its budget planning efforts for 2004-05 on the best case scenario and develop a contingency plan based upon a worsening enrollment decline scenario. A worst case contingency plan would include identification of a temporary funding source that would give

the District time to plan based on more catastrophic budget parameters.

Based on the best case scenario, base allocations to the sites were increased to account for step, column, and longevity increases and reduced by \$225,000 Districtwide to account for accounting procedural changes. Site allocations for the Tentative Budget are as follows:

College of San Mateo	\$23,223,520
Cañada College	10,016,901
Skyline College	16,413,314
District Office	<u>9,852,842</u>
Total	\$59,506,577

Allocations to the Colleges and to the District Office historically have included permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits have been budgeted separately in Central Services.

The contingency targets for a worse case scenario were identified as follows:

College of San Mateo	\$780,000
Cañada College	337,000
Skyline College	550,000
District Office	<u>333,000</u>
Total	\$2,000,000

The Tentative Budget for 2004-05 was prepared based upon the Governor's May Revision and other known revenue and expenditure projections. The Tentative Budget will be revised to incorporate any changes resulting from the final State budget and the 2003-04 fiscal year-end close.

As noted, the budget subcommittees of the Senate and Assembly have taken actions that do not follow the Governor's proposal. Changes that come out the Legislative Conference Committee, as well as the Governor's vetoes, will ultimately be incorporated into the final budget. Consequently, this Tentative Budget is truly tentative, and changes are expected.

2004-05 Budget & Planning Calendar

On January 28, 2004, the Board of Trustees approved the 2004-05 Budget and Planning Calendar, which incorporates consultation of the Committee for Budget and Finance. The Budget & Planning Calendar can be found on Pages 61-63.

2004-05 Revenue Projection

In February, the District received its First Principal Apportionment report, which is a tool used to verify the current year revenue limit and to project revenue in the upcoming fiscal year. The report indicates the District is projected to receive funding for 19,501 credit FTES, which is above its base of 19,267 FTES. The revenue limit increased from \$75,492,548 the previous year to \$76,388,718 in 2003-04 due to the inclusion of growth revenue.

2004-05 BUDGETED REVENUE

Base Revenue **\$78,636,000**

By far the largest single component of District revenue (about 85%), Base Revenue is determined under the California Community College program-based funding formula (California Code of Regulations Section 58700). Elements of the computation include California resident attendance in credit and noncredit courses approved by the Chancellor's Office, assignable square feet, and estimates of local property taxes and student enrollment fees. For the Tentative Budget, the general revenue is estimated at \$78,636,000. The revenue limit includes the proposed COLA of 2.41% and the estimate for the District's share of Equalization funding.

Fold-In of Categoricals **\$6,577,000**

Pending the outcome of State Budget Conference Committee actions, the categorical programs targeted in the Governor's May Revision to be folded into the base revenue limit have been included in the District's budget as a separate line item. The tentative budget of \$6,577,000 includes Partnership for Excellence, Matriculation, Part-Time Faculty Compensation, Part-Time Faculty Office Hours, and Part-Time Faculty Medical Reimbursement.

Lottery **\$2,500,000**

Lottery revenue for 2004-05 is estimated at \$2,500,000 based upon projected receipts for 2003-04. Recently, State projections of lottery sales suggest that the District's lottery revenue estimate for the Final Budget may have to be reduced to \$2,240,000.

In addition to this revenue projection, Proposition 20, approved by the voters in 2000, provides lottery funding for instructional materials. These funds are part of the Restricted General Fund.

Apprenticeship **\$355,000**

Apprenticeship income for 2004-05 is currently projected to be \$355,000. Income is based on an estimate of 2003-04 enrollments and reflects the discontinuance of the Painters Apprenticeship Program formerly at Skyline College.

Non-Resident Tuition **\$1,650,000**

Non-Resident Tuition is estimated at \$1,650,000 million. The estimate includes a decrease in the non-resident rate from \$174 to \$168 per unit (calculated based on State parameters and approved by the Board on January 28, 2004) and also takes into account a 17% decline in non-resident FTES during the 2003-04 year. The decline is attributed to several factors, including new regulations on student visas.

In addition to the non-resident tuition rate decrease, the Board also approved a reduction

to the capital outlay recovery fee assessed to foreign students from \$7 per unit to \$3 per unit (also based on State parameters). The revenue from this fee is budgeted in the Capital Projects Fund.

Interest Income \$743,000

Interest Income is estimated at \$743,000 (a decrease of \$125,000 from 2003-04). Due to the proposal in the Governor’s May Revision to shift property taxes to local governments, the District is anticipating less interest income.

The District maintains cash balances in various accounts pending expenditure. While the cash is on hand, it is usually invested through the County or through the Local Agency Investment Fund (LAIF) of the State Treasurer’s Office.

As a self supporting district, San Mateo depends primarily on property taxes as its main source of funding. These funds are received from the County twice each year, shortly after the two taxpayer deadlines (December and April). The District borrows, through the use of Tax Revenue Anticipation Notes (TRAN), which provides the means for necessary cash flow during the year prior to the receipt of property tax revenue in December. The investment of these funds contributes to the interest income.

Mandated Cost Reimbursement \$0

The District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs. One example is mandated costs related to labor negotiations.

The Governor’s budget proposal continues indefinite deferral for all education mandates. The District continues to file claims of all eligible expenditures for possible future reimbursement to the District.

Miscellaneous Income \$499,000

Miscellaneous Income is estimated at \$499,000. This category includes a combination of various sources such as miscellaneous student fees, facilities rental income, etc. Miscellaneous income has been reduced from a budgeted level of \$750,000 in 2003-04. The reduction is primarily due to an accounting procedural shift of parking fine revenue from the Unrestricted General fund to the Parking fund and to the potential folding-in of the Part-Time Faculty Office Hours and Part-Time Faculty Medical Reimbursements.

Summary

Estimated revenue for the Unrestricted General Fund is summarized as follows:

Base Revenue	\$78,636,000
Fold-in of Categoricals	6,577,000
Lottery	2,500,000
Apprenticeship	355,000
Non-Resident Tuition	1,650,000
Interest	743,000
Mandated Cost Reimbursement	0
Other Income	<u>499,000</u>
Total Revenue	\$90,960,000

2004-05 BEGINNING BALANCE

The beginning balance is estimated at \$9,760,585 and includes reserves of 4%. The remaining balance originates from specific projects and activities of the 2003-04 year and will be carried over into the new fiscal year as committed to these purposes. The projects and activities are detailed in Exhibit A on Page 18 of this report. The current estimate is subject to change when final amounts become available following year-end close of the District’s financial records.

2003-04 Ending Balances

Projections of 2003-04 ending balances as submitted by the Budget Offices at each site are as follows:

College of San Mateo	\$600,000
Cañada College	309,734
Skyline College	299,070
District Office	<u>100,000</u>
Total	\$1,308,804

2004-05 BUDGETED EXPENDITURES

The expenditure budget includes obligations for the budget year as outlined below:

Site Allocations	\$59,506,777
Prior Year Hourly COLA	850,000
Matriculation	932,126
Employee Benefits	14,800,000
Retiree Benefits	5,150,000

Formula adjustments	361,000
Apprenticeship	355,000
Miscellaneous	575,000
Utilities	4,075,000
Insurance	700,000
Consult/Legal/Election Exp.	475,000
Staff Development	314,000
Tele/Soft/Hdwr Maint.	597,400
Technology Advancement	306,900
Retiree Reserve Transfer	1,500,000
Museum of Tolerance	<u>50,000</u>

Total Expenditures \$90,548,003

At this stage in the budget development process, estimated revenue exceeds projected expenditures by about \$400,000. This estimate will be revised based upon changes in the State budget picture and final District expenditure projections.

Following are highlights of the components of the expenditure plan:

Salaries \$56,381,720

The expenditure projection for salaries includes increases for step placements and longevity only. Contract negotiations have recently begun with employee bargaining units for 2004-05 and beyond. No speculation about the results of labor negotiations is included. However, each 1% adjustment in compensation for all employees translates to an expenditure of approximately \$785,000.

Employee Benefits \$19,659,873

Following is a list of benefit changes for the 2004-05 budget year:

PERS – During Fall 2003, the CalPERS Board of Administration announced that the

local school employer contribution rate for the 2004-05 would increase from 10.42% to 12.2%. CalPERS indicated earlier that the employer contribution rate would likely increase to 18% in 2004-05. Then, on May 19, 2004, the CalPERS Board of Administration announced a contribution rate of 9.952%. The budget reduction resulting from this rate change (from 10.42% to 9.952%) is approximately \$100,000.

Health Insurance – On January 1, 2004, health care benefit rates increased by approximately 18%, and it is expected that the rates will increase again on January 1, 2005. The percentage increases are unknown at this time, but information is expected to be available before the final budget is approved in September. Although the cost of medical premiums is capped for District employees, some employees have not reached the cap of \$567 per month for AFT and \$604 per month for all other regular employees. In addition, most retirees do not have medical premium caps, so the District must pay the full cost of the increase. Set-aside estimates have been built into the budget for the higher costs.

Dental Insurance – Recently, the District was notified by the San Mateo County Schools Insurance Group that dental rates will increase by 13.24% for the plan year October 1, 2004 through September 30, 2005. The District's final budget for 2004-05 will include the increased costs.

Unemployment – The Employment Development Department has announced that the District's Unemployment Insurance Contribution Rate will rise from 0.30% to 0.65% for the 2003-04 fiscal year, which added approximately \$200,000 to the District's projected expenses.

Workers' Compensation – Keenan & Associates (the District's insurance administrative group) is anticipating an increase of approximately 15% for Workers' Compensation coverage in 2004-05. The rate increase would add approximately \$165,000 to the District's projected expenses.

Supplies & Materials **\$1,578,336**

Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, and gas, oil, and tires.

Other Expenses & Services **\$9,856,575**

Utilities – The District is a member of the California Community College League's Electricity Consortium, which negotiated a contract with Constellation New Energy last year. The contract is scheduled to expire in December, 2004. The program is currently achieving savings of 10 to 25 percent depending on district location; however energy prices are rapidly increasing around the world. Accordingly, the utilities budget includes augmentations to accommodate increases in electricity and gas prices.

Insurance - The District is a member of the Bay Area Community College District Joint Powers Agency (JPA), a pool of ten community college districts in the San Francisco-Monterey corridor who have joined together for the purpose of self-funding property and general liability insurance. The District's 2004-05 member contribution is expected to increase to \$620,000. This compares with \$498,525 required in 2003-04. The contribution level for the District is established annually based upon (1) detailed information provided to the JPA in a required survey about the District's property and liability risk, (2) market factors, and (3) risk management studies.

The District's known increases in contractual obligations for telephone, computer hardware, and software are also budgeted.

Capital Outlay **\$243,325**

Expenditures in this category include equipment, library books, furniture, and site and building improvements.

Transfers **\$2,828,174**

The Board of Trustees' annual contribution to the District's post-retirement benefit liability fund is \$1.5 million.

New accounting standards for post-retirement, similar to Governmental Accounting Standards Board (GASB 34/35) standards, are expected to be implemented in

the next few years. It is expected that the changes will increase the District's posted liability.

Also included in the 2004-05 expenditure plan are transfers of \$60,000 to the Self-Insurance fund, \$361,000 to the campuses for formula adjustments (facility rental income, cosmetology sales, and a portion of non-resident tuition), \$241,333 to the Child Development fund, and \$665,841 to the Parking Fund.

OTHER FUNDS

Restricted General Fund

Projected budgets for specially funded programs are listed in Exhibit B on Pages 21 and 22. These projections for the 2004-05 Tentative Budget are based upon the most current data available and total \$20,159,558. Included in the Restricted General Fund are the Health Services and Parking programs. Health fee income is estimated at \$480,000. Parking fee income is estimated at \$980,000. In 2004-05 parking citation income, which is estimated at \$376,000, will be added to the Parking Fund.

The amounts included in this report will be revised when the District receives final notifications of awards and after the 2003-04 ending balances eligible for carryover into 2004-05 are finalized.

Capital Projects Fund

The Capital Projects Fund, detailed in Exhibit C on Page 23, is a restricted fund. This fund reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. Expenditures include balances for Board-approved amounts for State Scheduled Maintenance and Hazardous Substance Removal projects still in progress.

The 2004-05 estimated net beginning balance of \$91,025,767 consists primarily of Bond revenue. Estimated income is approximately \$44,891,045 for 2004-05. The Capital Projects Fund budget for 2004-05 includes net beginning balance and income totaling \$135,916,812, which is offset by \$103,382,262 in budgeted project expenditures and the fund balance of \$32,534,550.

Revenue Bond Construction Fund

The Revenue Bond Construction Fund, which is included as a sub-account of the Capital Projects Fund (shown in totals above), has been established for the deposit of proceeds from the sale of revenue bonds. The deposits will be used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

The Revenue Bond Construction Fund budget for 2004-05 includes net beginning balance and income totaling \$89,473,327,

which is offset fully by budgeted expenditures of an equal amount.

Self-Insurance Fund

The Self-Insurance Fund was established by the Board in 1988-89 for the following purposes: payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined in Education Code section 81602. Income and expenditures are based on the estimated 2003-04 experience as projected into 2004-05.

The 2004-05 detailed in Exhibit D on Page 24 budget totals \$491,903, including a net beginning balance of \$416,903 and estimated income of \$75,000, which consists of a \$60,000 transfer from the General Fund and an estimated \$15,000 in accrued interest.

Trust Funds (Financial Aid)

The Student Aid Fund detailed on Exhibit E on Page 25 includes the 2004-05 estimated allocations from the Federal government for PELL and SEOG, and estimated State funding for Cal Grants. The 2004-05 budget for the Student Aid Fund totals \$7,541,540, including a net beginning balance of \$174,609 and estimated income of \$7,366,931.

Estimating Financial Aid is difficult because two of the major funding sources are student eligibility-based rather than college award-based. These two sources (PELL and Cal Grants) fluctuate with the number of eligible students who apply for funding. On

the other hand, each College receives a specific award for SEOG student grants.

State BOGG (Board of Governor's Grant) funding is projected to increase if the Governor's enrollment fee proposal (\$26 per unit) is adopted for those California resident-eligible students. BOGG funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

Effective Fall 2003, the District discontinued participation in the Federal Perkins Loan Program because the administrative costs to sustain the program exceeded the awards. Submission of required materials to assign all outstanding loans for Cañada College and College of San Mateo has recently been completed.

The fund does not include Federal Workstudy payments, which are considered wages for work rather than financial assistance in the form of aid. Workstudy funds are maintained in the Restricted General Fund.

Direct financial aid payments to students from College EOP&S and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this fund during 2004-05 when these grants are finalized and amounts are determined for aid purposes.

Child Development Fund

The Child Development Fund was established by the Board of Trustees on April

8, 1981, to account for the Child Development Center at College of San Mateo. During Spring 1996, the Skyline College Children's Center was established. In Fall 1998, the Cañada College Child Development Center opened; however, the Center was closed in 2002-03. The Child Development Fund maintains the required financial accounting for all District child development centers.

Income and expenditures detailed in Exhibit F on Page 26 are based on estimated 2003-04 data available at the time of this report. The 2004-05 budget for the Child Development Fund totals \$952,462, including a net beginning balance of \$3,346 and estimated income of \$950,641.

Auxiliary Funds

Bookstore and Cafeteria Funds are maintained as part of the auxiliary operations of the District. Since 1984-85, these budgets have been submitted to the State Chancellor's Office along with all other District budgets. The 2004-05 Tentative Budgets for Bookstores and Cafeterias are included on Pages 27 and 28.

The **Bookstore** Fund budget for 2004-05 totals \$13,282,956, including an estimated net beginning balance of \$5,697,148 and income of \$7,585,808 as detailed in Exhibit G on Page 27. The projected ending balance of \$5,733,628 includes provisions for increased annual cash flow requirements, inventory, full maintenance needs of store facilities, as well

as partial reserves for new bookstore construction at Skyline College and College of San Mateo.

Commitments of \$2 million for a new Skyline College Bookstore and \$1 million for renovations at College of San Mateo's bookstore have been made. An additional \$1 million will be funded for a new accounting system and internal refurbishment. Bookstore operation profits will be used to repay recently issued Certificates of Participation to finance the planned construction of the new Bookstore facilities.

With new and renovated Bookstore facilities being planned for the future, the District spent a year examining how best to improve and update the Bookstores. An Ad Hoc Committee consisting of students, faculty, and staff recently recommended to the Chancellor that the District maintain its existing management and implement plans to improve services to students and improve the appearance of the existing facilities.

The Bookstore budget also includes a \$200,000 revolving fund for the District Computer Loan-to-Own program.

The **Cafeteria** Fund budget for 2004-05 totals \$1,042,716, including \$850,716 in net beginning balance and \$192,000 in estimated income as detailed on Exhibit H on Page 28.

The income budget is based upon District contracts with Fresh & Natural, Pepsi Bottling Group, and Action Vending. Income is offset by an estimated expenditure level of \$148,000,

which includes maintenance, repairs, replacement, computer access, utilities, and upgrades, as well as college support efforts.

Note: The College Associated Student Bodies (ASBs) are included in required financial reports to the State as well as quarterly reports to the Board. Their annual budgets are approved internally within the College ASB governance structure and are not included in this report.

Reserve Fund for Post-Retirement Benefits

The Reserve for Post-Retirement Benefits was established by the Board in the 1991-92 fiscal year to address the unfunded liability related to long-term retiree health benefits. The Board approved a "modified-pay-as-you-go" funding approach on March 9, 1994. Annually, this fund includes prior years' transfers and accumulated interest, as well as the projected fund transfer and interest income for the year.

During 2001-02, an actuarial review was conducted to update the estimate of post-retirement costs. The District's unfunded liability was estimated at that time to be \$71,967,000.

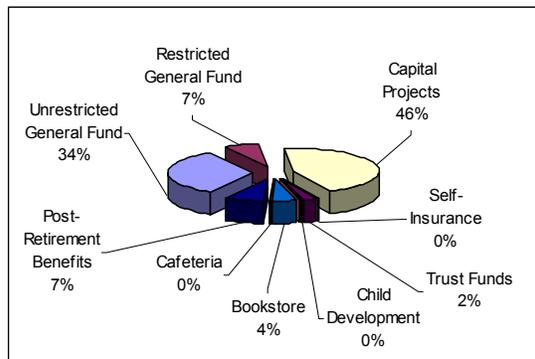
The Reserve Fund budget for 2004-05 totals \$22,650,613 as detailed in Exhibit I on Page 29, including net beginning balance of \$20,545,613 and estimated income of \$2,105,000, consisting of the 2004-05 transfer of \$1,500,000 from the Unrestricted General Fund and estimated interest of \$605,000.

**2004-05 TENTATIVE BUDGET
SUMMARY**

For 2004-05, the Unrestricted General Fund portion of the Tentative Budget is \$100,720,585, or approximately 34% of the total District budget, which is estimated at \$302,707,324. The relationship of each fund to the total Tentative Budget is illustrated in the table and chart which follow:

Fund	2004-05 Tentative Budget
General Fund, Unrestricted	\$100,720,585
General Fund, Restricted	20,159,558
Capital Projects Fund	135,916,812
Self-Insurance Fund	441,903
Trust Funds (Financial Aid)	7,541,540
Child Development Fund	952,462
Bookstore Fund	13,282,956
Cafeteria Fund	1,042,716
Reserve for Post Retirement Benefits	22,650,613
TOTAL—ALL FUNDS	\$302,707,324

2004-05 Tentative Budget Breakdown



The adoption of the Tentative Budget by June 30, 2004, is a statutory requirement. The 2004-05 Tentative Budget will be revised to incorporate changes contained in the final State budget and the District fiscal year-end close. The Board of Trustees is scheduled to

adopt the 2004-05 Tentative Budget at its meeting of June 23, 2004 and the 2004-05 Final Budget on September 8, 2004.

SUPPLEMENTAL INFORMATION

Financing Corporation

The District recently formed the San Mateo County Community College District financing Corporation, a nonprofit public benefit corporation, for the purpose of funding improvements to the District’s athletic facilities, construction of faculty and staff housing, and construction of Bookstore facilities.

Certificates of Participation were recently issued in the amount of \$30,885,000 and will be paid back from rent proceeds, Bookstore revenue, and redevelopment funds received each year.

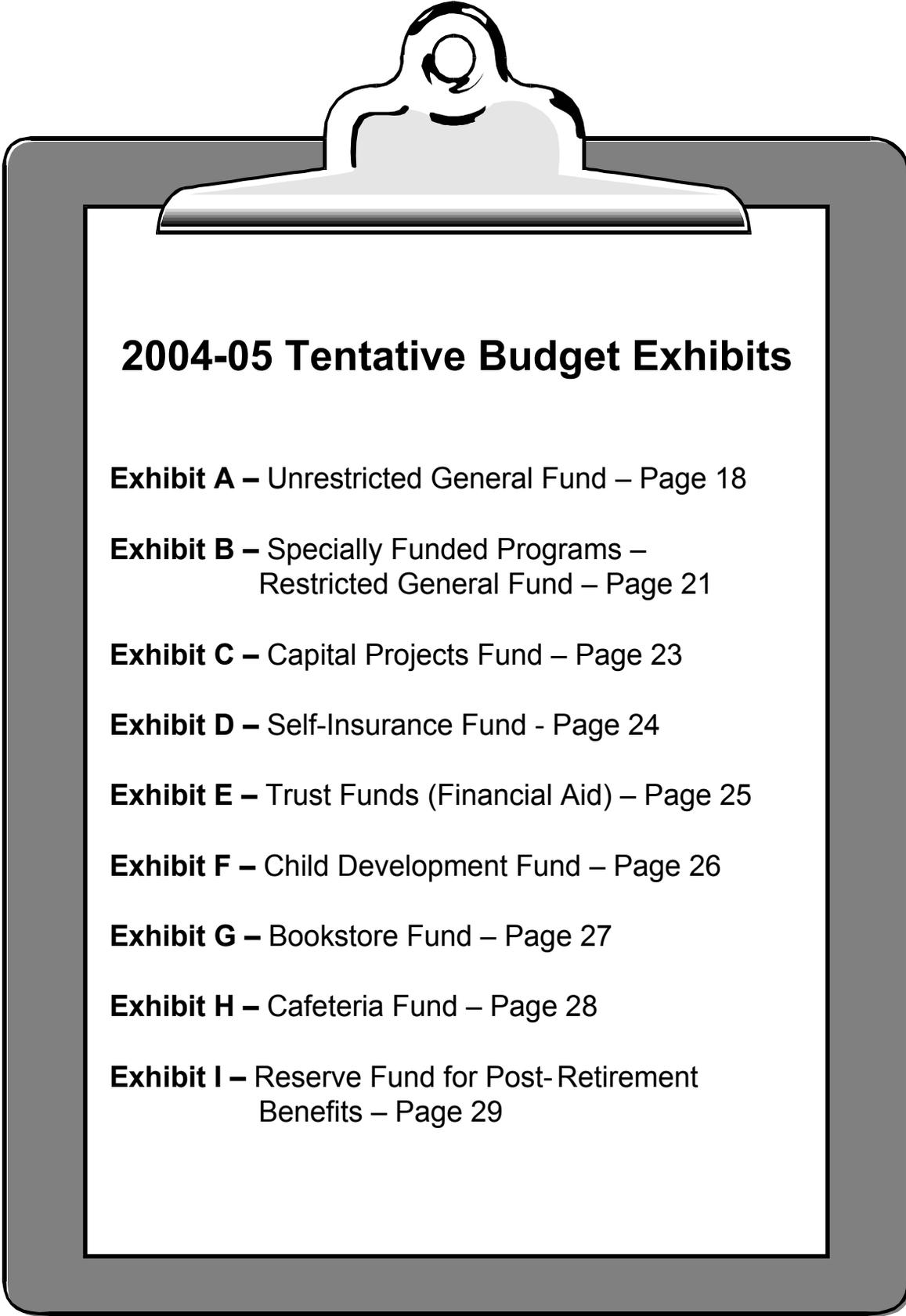
Long-Term Debt

Long-Term Debt principal and interest schedules for both the general obligation bonds (June 30, 2003 - June 30, 2027) and the Certificates of Participation can be found on Pages 64 & 65.

2004-05 Gann Limit

Pursuant to Article XII-B of the Constitution and Chapter 1205, Statutes of 1980, all community college districts are required to compute an annual appropriation limit. That appropriation limit is adjusted

annually for changes in price index, population, and other factors (if applicable). Government Code Section 7908(c) requires each community college district to report to the Chancellor of the California Community Colleges at least annually its appropriation limit, appropriations subject to limit, the amount of State aid apportionments and subventions included within the proceeds of taxes of the district, and amounts excluded from the appropriations subject to limit. The information submitted on behalf of the San Mateo County Community College District is found on Page 67.



2004-05 Tentative Budget Exhibits

Exhibit A – Unrestricted General Fund – Page 18

Exhibit B – Specially Funded Programs –
Restricted General Fund – Page 21

Exhibit C – Capital Projects Fund – Page 23

Exhibit D – Self-Insurance Fund - Page 24

Exhibit E – Trust Funds (Financial Aid) – Page 25

Exhibit F – Child Development Fund – Page 26

Exhibit G – Bookstore Fund – Page 27

Exhibit H – Cafeteria Fund – Page 28

Exhibit I – Reserve Fund for Post-Retirement
Benefits – Page 29

**2004-05 FINAL BUDGET - UNRESTRICTED GENERAL FUND
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE				
Carryover Balances - Committed but unexpended				
Professional Development	\$228,676	\$250,000	\$214,406	\$200,000
Program Improvement	80,574	70,000	52,998	70,000
Staff Development	20,850	20,000	17,565	15,000
Video Conference/Network Upgrade	27,027	21,000	21,225	19,000
Faculty Internet Accounts	19,096	19,000	19,734	15,000
Computer Loan-to-Own Program	37,800	50,000	49,676	43,000
Skyline College Computer Project	130,000	130,000	130,000	130,000
Election Expense	0	175,000	175,000	0
One-time 00-01 PFE allocations	167,712	84,000	82,050	57,000
Apprenticeship Programs	210,453	237,000	218,646	260,000
Contingency Increment	153,180	0	0	135,858
Site Prior Year Commitments	391,851	670,000	136,451	800,000
Other Carryover	573,575	577,000	935,248	1,301,715
Set-Aside Retirement Incentive/Managed Hiring	0	0	1,682,881	1,000,000
Subtotal	<u>\$2,040,794</u>	<u>\$2,303,000</u>	<u>\$3,735,880</u>	<u>\$4,046,573</u>
Savings for Rebudgeting				
College of San Mateo	\$654,801	\$1,325,735	\$703,036	\$600,000
Cañada College	358,669	497,254	310,067	309,734
Skyline College	302,357	1,163,915	684,614	299,070
Chanc. Office/Buildings and Grounds	156,017	410,000	93,652	100,000
Subtotal	<u>\$1,471,844</u>	<u>\$3,396,904</u>	<u>\$1,791,369</u>	<u>\$1,308,804</u>
ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET	\$3,512,638	\$5,699,904	\$5,527,249	\$5,355,377
Reserve for Contingency	\$3,349,360	\$3,502,540	\$3,502,540	\$3,502,540
Revolving Fund, and General Reserve	50,100	50,100	50,100	50,100
Subtotal	<u>\$3,399,460</u>	<u>\$3,552,640</u>	<u>\$3,552,640</u>	<u>\$3,552,640</u>
Unrestricted Balance	<u>\$3,014,799</u>	<u>\$490,494</u>	<u>\$552,580</u>	<u>\$852,568</u>
TOTAL ESTIMATED NET BEGINNING BALANCE	<u>\$9,926,897</u>	<u>\$9,743,038</u>	<u>\$9,632,469</u>	<u>\$9,760,585</u>

**2004-05 FINAL BUDGET - UNRESTRICTED GENERAL FUND
INCOME ASSUMPTIONS**

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04	Tentative Budget 2004-05
ESTIMATED CURRENT INCOME				
General Revenue and Fees	\$73,340,500	\$75,500,000	\$75,500,000	\$78,636,000
Fold-In of Categoricals	0	0	0	6,577,000
Partnership for Excellence	5,505,000	2,752,500	4,128,750	0
Lottery	2,310,000	2,310,000	2,310,000	2,500,000
State Part-Time Faculty Support	1,052,000	946,800	946,800	0
Apprenticeship Programs	556,000	500,000	529,506	355,000
Non-Resident Tuition	2,200,000	2,000,000	2,000,000	1,650,000
Interest Income	1,000,000	868,000	868,000	743,000
Mandated Cost Reimbursement	750,000	124,900	124,900	0
Miscellaneous Income	850,000	750,000	750,000	499,000
TOTAL ESTIMATED CURRENT INCOME	\$87,563,500	\$85,752,200	\$87,157,956	\$90,960,000
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)	\$97,490,397	\$95,495,238	\$96,790,425	\$100,720,585
Total Estimated Restricted Income (Restricted Fund Only - Exhibit B)	\$23,909,109	\$18,199,752	\$25,144,596	\$20,159,558
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted and Restricted Funds)	\$121,399,506	\$113,694,990	\$121,935,021	\$120,880,143

**2004-05 FINAL BUDGET - UNRESTRICTED GENERAL FUND
EXPENDITURE PLAN**

ESTIMATED 2003-04 CARRYOVER				
COMMITMENTS (From Previous Page)	\$2,040,794	\$2,303,000	\$3,735,880	\$4,046,573
Contingency Increment (Included below)				(135,858)
ESTIMATED SAVINGS FOR				
REBUDGETING (From Previous Page)	1,471,844	1,282,104	1,791,369	1,308,804
Set-Aside Retirement Incentive/Managed Hiring		2,114,800		
COMMITMENTS AND REBUDGETED SAVINGS	\$3,512,638	\$5,699,904	\$5,527,249	\$5,219,519
ESTIMATED CURRENT EXPENDITURES:				
Site Allocations				
College/District Base Allocations	\$64,020,731	\$57,977,306	\$59,089,777	\$59,506,577
Additional Adjustments to Base	0	0	0	0
Formula Adjustments	420,000	420,000	520,000	361,000
Apprenticeship Programs	556,000	500,000	529,506	355,000
Salary commitments (Hrly. COLA)	1,172,000	850,000	850,000	850,000
Matriculation	0	0	0	932,126
Districtwide Obligations				
Employee Benefits	15,674,000	18,321,167	18,371,167	19,950,000
PERS one-time availability	607,000	0	0	0

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04	Tentative Budget 2004-05
Utilities	2,600,000	3,300,000	3,300,000	4,075,000
Self Insurance	60,000	60,000	60,000	60,000
Insurance	602,317	540,000	540,000	640,000
Soft/Hardware Maintenance Contracts	532,460	564,408	564,408	597,400
Special Appropriations				
Miscellaneous	546,891	575,000	575,000	575,000
Consultants/Legal Expense	125,000	300,000	300,000	300,000
Election	175,000	175,000	175,000	175,000
Program Improvement (Trustee Funds)	50,000	50,000	50,000	50,000
Classified Staff Development	25,000	25,000	25,000	25,000
Management Staff Development	13,000	13,000	13,000	13,000
Professional Development	242,000	282,000	282,000	226,000
Scheduled Maintenance	400,000	0	0	0
Technology Advancement	306,900	306,900	306,900	306,900
Museum of Tolerance	50,000	50,000	50,000	50,000
Grant Reserve Funds (one-time)	900,000	0	0	0
Reserve Fund for Post-Retirement Benefits	1,500,000	1,500,000	1,500,000	1,500,000
ESTIMATED CURRENT EXPENDITURES	\$90,578,299	\$85,809,781	\$87,101,758	\$90,548,003
TOTAL ESTIMATED EXPENDITURES	\$94,090,937	\$91,509,685	\$92,629,007	\$95,767,522
Reserve for Contingency	\$3,502,540	\$3,432,330	\$3,486,319	\$3,638,398
Revolving Fund, Stores, & General Reserve	50,100	50,100	50,100	50,100
Unallocated Ending Balance	0	560,704	568,801	852,568
Estimated Marginal Revenue/Deficit	0	-57,581	56,198	411,997
Subtotal	\$3,552,640	\$3,985,553	\$4,161,418	\$4,953,063
TOTAL EXPENDITURES AND RESERVES (Unrestricted Fund Only)	\$97,643,577	\$95,495,238	\$96,790,425	\$100,720,585
Total Estimated Restricted Expenditure (Restricted Fund Only - Exhibit B)	\$23,909,109	\$18,199,752	\$25,144,596	\$20,159,558
TOTAL EXPENDITURES AND RESERVES (Unrestricted and Restricted Fund)	\$121,552,686	\$113,694,990	\$121,935,021	\$120,880,143

2004-05 TENTATIVE BUDGET - SPECIALLY FUNDED PROGRAMS

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO	Federal	0	220,000	459,120	0	679,120
30005	Work Study	Federal	106,385	83,799	262,102	0	452,286
30007	VTEA IC	Federal	149,145	96,321	142,555	0	388,021
30034	VTEA Tech Prep	Federal	66,154	66,154	66,154	7,938	206,400
30057	Workability III	Federal	0	245,756	120,916	0	366,672
30067	Title VI Business/Int'l Education	Federal	0	0	85,000	0	85,000
30069	Title V Developing Hisp Serving Inst	Federal	0	385,565	0	0	385,565
30071	VTEA IB Regional Consortia	Federal	444,160	0	0	0	444,160
31002	DSP&S	State	633,170	346,871	465,075	0	1,445,116
31003	EOP&S	State	508,823	452,498	507,850	0	1,469,171
31004	EOP&S/CARE	State	33,713	37,463	38,974	0	110,150
31009	Matriculation	State	383,269	244,137	343,030	0	970,436
31012	Foster Care Education	State	0	64,715	0	0	64,715
31016	AB602-Board Fin Asst Prog Adm Allow	State	273,572	190,393	238,645	0	702,610
31028	Instructional Equip & Lib Mat Block Grant	State	0	0	0	225,541	225,541
31029	Block Grant C/O	State	0	0	0	1,006,126	1,006,126
31030	T-Com & Technology	State	0	0	0	109,092	109,092
31031	CalWORKs	State	0	0	0	179,024	179,024
31032	Middle College High School	State	127,000	0	0	0	127,000
31033	TANF	Federal	0	0	0	40,917	40,917
31035	Center for Int'l Trade Development	State	0	0	178,875	0	178,875
31045	AB1725 Staff Diversity	State	0	0	0	22,176	22,176
31054	Statewide Leadership Multimedia	State	152,500	0	0	0	152,500
31055	MESA/CCCP	State	0	81,500	81,500	0	163,000
31069	Prop 20--Lottery	State	0	0	0	250,000	250,000
31078	Enrollment Growth AD Nursing	State	53,676	0	0	0	53,676
32003	Public Bdcst-CSG-TV	Local	619,699	0	0	0	619,699
32004	Public Bdcst-CSG-FM	Local	187,653	0	0	0	187,653
32005	Public Bdcst-Interconnect	Local	13,605	0	0	0	13,605
32017	Menlo Park Redevelopment	Local	0	155,000	0	0	155,000

2004-05 TENTATIVE BUDGET - SPECIALLY FUNDED PROGRAMS

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
32025	Comm Devlmt Block Grant	Local	0	36,932	0	0	36,932
32051	Telecommunications agreements	Local	0	0	0	76,135	76,135
32025	First Five Commission - SM County	Local	0	334,032	0	0	334,032
32055	Peninsula Health Care District	Local	200,372	0	0	0	200,372
32058	KCSM CPB Digital Distribution Fund	Local	366,535	0	0	0	366,535
35014	Expanding Your Horizons	Local	0	0	20,000	0	20,000
35022	KCSM TV	Local	3,150,000	0	0	0	3,150,000
35023	KCSM FM	Local	1,600,000	0	0	0	1,600,000
35035	Jazz on the Hill	Local	165,000	0	0	0	165,000
35043	Sprint/Spectrum	Local	0	0	0	65,011	65,011
35045	Financial Aid Admin Allow	Local	58,726	8,462	71,581	22,109	160,878
35046	Peninsula Library Systems	Local	0	0	0	145,200	145,200
36010	San Mateo County WIB	Local	0	0	58,000	0	58,000
38154	Owens Corning C&CE	Local	4,928	0	0	315	5,243
39001	Parking Fees	Local	705,827	215,370	434,802	0	1,355,999
39001	Parking Fees C/O	Local	0	0	0	173,610	173,610
39017	Community Education	Local	500,000	0	0	0	500,000
39030	Health Service Fees	Local	223,262	87,855	168,883	0	480,000
39030	Health Service Fees C/O	Local	0	0	13,306	0	13,306
Total 2004-2005 Tentative Budget			<u>\$10,727,175</u>	<u>\$3,352,822</u>	<u>\$3,756,368</u>	<u>\$2,323,193</u>	<u>\$20,159,558</u>

2004-05 TENTATIVE BUDGET - CAPITAL PROJECTS FUNDS

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$7,900,433	\$97,628,732	\$97,628,732	\$91,025,767
ESTIMATED INCOME				
Bond Construction Projects	\$104,105,768	\$3,000,000	\$2,300,000	\$39,530,671
Capital Outlay Projects-State Approved	2,768,627	977,104	693,123	2,281,980
Facilities Capital Improvement	1,080,937	621,233	209,401	507,832
Foundation Funded Projects	1,553	42,806	4,884	37,921
Hazardous Substances Projects	37,102	1,168,215	577,661	719,253
Interest	278,717	387,000	373,000	350,000
Investment	203,119	0	0	0
Interfund transfer-Scheduled Maintenance	400,000	0	0	0
Pacific Height Project - Skyline	366,500	0	20,622,607	0
Property Management Study	420,000	0	499,936	0
Redevelopment (Menlo Park--see Exhibit B)	1,323,126	1,065,000	1,065,000	1,070,000
Scheduled Maintenance-State Funded	246,313	451,928	1,160,901	313,147
Non-resident capital outlay recovery fee	67,176	70,000	60,566	60,500
Miscellaneous Income	496,902	129,802	61	19,741
TOTAL ESTIMATED INCOME	\$111,795,840	\$7,913,088	\$27,567,141	\$44,891,045
TOTAL INCOME & NET BEGINNING BALANCE	\$119,696,273	\$105,541,820	\$125,195,873	\$135,916,812
ESTIMATED EXPENDITURES				
Bond Construction Projects	\$17,965,221	\$50,720,175	\$19,476,520	\$89,473,327
Bond Renovation Loan	0	1,000,000	0	1,500,000
Capital Outlay- Planning	335	845,371	1,159	859,212
Capital Outlay-State Approved	2,789,836	1,072,540	793,872	2,029,733
Child Care Grant 97-98	0	0	0	0
Educational Facility Master Planning	0	3,198	0	3,198
Facilities Capital Improvement	575,137	3,647,348	2,014,121	1,982,717
Faculty / Staff Housing Project	13,850	0	733,744	336,406
Foundation Funded Projects	2,156	74,963	26,438	48,524
Hazard Substances	40,307	1,170,453	579,900	719,253
Other Facilities Improvements	0	0	0	0
Pacific Height Project-Skyline	24,314	730,656	9,987,167	0
Property Management Study	53,072	390,242	48,430	155,663
Redevelopment	56,137	4,009,132	2,799	5,067,334
Scheduled Maintenance District Funded	31,067	21,927	3,912	11,488
Scheduled Maintenance-State Funded	492,847	469,785	496,017	995,888
Non-resident Fee Funded Projects	0	137,176	0	197,676
Miscellaneous Expenses	23,262	7,871	6,028	1,843
TOTAL ESTIMATED EXPENDITURES	\$22,067,541	\$64,300,837	\$34,170,105	\$103,382,262
TOTAL ENDING BALANCE	\$97,628,732	\$41,240,983	\$91,025,767	\$32,534,550
TOTAL EXPENDITURES & ENDING BALANCE	\$119,696,273	\$105,541,820	\$125,195,873	\$135,916,812

2004-05 TENTATIVE BUDGET - SELF-INSURANCE FUND

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$424,073	\$383,153	\$383,153	\$416,903
ESTIMATED INCOME				
Interest	\$16,853	\$18,300	\$15,450	\$15,000
Investment	5,336	0	3,300	-
Interfund Transfer	60,000	60,000	60,000	60,000
TOTAL ESTIMATED INCOME	82,189	78,300	78,750	75,000
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$506,262</u>	<u>\$461,453</u>	<u>\$461,903</u>	<u>\$491,903</u>
TOTAL ESTIMATED EXPENDITURES	<u>\$123,109</u>	<u>\$60,000</u>	<u>\$45,000</u>	<u>\$50,000</u>
TOTAL ENDING BALANCE	<u>\$383,153</u>	<u>\$401,453</u>	<u>\$416,903</u>	<u>\$441,903</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$506,262</u>	<u>\$461,453</u>	<u>\$461,903</u>	<u>\$491,903</u>

2004-05 TENTATIVE BUDGET - TRUST FUNDS

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$99,479	\$133,309	\$133,309	\$174,609
ESTIMATED INCOME				
EOG	\$4,802,671	\$5,319,519	\$5,724,400	\$6,811,971
Perkins Loan Repayments	44,093	6,000	35,300	0
Cal Grants	360,728	430,000	445,000	548,959
Transfers-In	104,750	70,727	120,000	0
Interest	15,820	15,000	6,000	6,000
Skyline Student Center Fund	-	231,082	0	0
Other	11,104	0	0	0
TOTAL ESTIMATED INCOME	<u>\$5,339,166</u>	<u>\$6,072,328</u>	<u>\$6,330,700</u>	<u>\$7,366,931</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$5,438,645</u>	<u>\$6,205,637</u>	<u>\$6,464,009</u>	<u>\$7,541,540</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$17,848	\$25,200	\$24,400	\$21,752
EOG	4,784,823	5,294,319	5,700,000	6,790,220
Perkins Loans	37,187	-	-	0
Cal Grants	360,728	430,000	445,000	548,959
Skyline Student Center Fund	-	25,000	0	0
Other (EOP&S, CARE)	104,750	70,727	120,000	0
Perkins Repayment	0	23,000	0	0
TOTAL EXPENDITURES	<u>\$5,305,336</u>	<u>\$5,868,246</u>	<u>\$6,289,400</u>	<u>\$7,360,931</u>
TOTAL ENDING BALANCE	\$133,309	\$337,391	\$174,609	\$180,609
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$5,438,645</u>	<u>\$6,205,637</u>	<u>\$6,464,009</u>	<u>\$7,541,540</u>

NOTE: This major fund type now includes both Student Financial Aid as well as the Student Center Fund.

2004-05 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$75,162	\$2,684	\$2,684	\$6,904
ESTIMATED INCOME				
Fees	\$102,440	\$110,000	\$120,000	\$120,000
Gifts and Donations	20,328	20,000	20,200	20,200
Calif. Dept. of Educ. - Child Development	307,208	310,000	492,000	532,454
Calif. Dept. of Educ. - Child Nutrition	1,618	1,700	1,700	1,750
Federal Revenue - Child Nutrition	3,533	25,000	24,000	25,000
Playground Safety / Fac. Repairs	45,854	34,216	29,500	0
Interest	2,578	3,000	1,000	3,000
Investment	(1,957)	0	0	0
Incoming Transfers/Other	172,170	240,348	191,561	241,333
TOTAL INCOME	\$653,772	\$744,264	\$879,961	\$943,737
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$728,934</u>	<u>\$746,948</u>	<u>\$882,645</u>	<u>\$950,641</u>
ESTIMATED EXPENDITURES				
Salaries	\$486,266	\$485,112	\$503,038	\$505,354
Employee Benefits	120,197	149,904	151,203	151,606
Supplies	11,456	6,558	10,000	16,000
Food	45,339	47,000	50,000	52,000
Other Operating Expense	20,249	53,441	132,000	220,000
Other Equipment	42,743	0	29,500	0
TOTAL ESTIMATED EXPENDITURES	\$726,250	\$742,015	\$875,741	\$944,960
ESTIMATED ENDING BALANCE	\$2,684	\$4,933	\$6,904	\$5,681
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$728,934</u>	<u>\$746,948</u>	<u>\$882,645</u>	<u>\$950,641</u>

2004-05 TENTATIVE BUDGET - BOOKSTORE FUND

	Actual 2002-03	Adopt Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$5,300,861	\$5,565,321	\$5,565,321	\$5,697,148
ESTIMATED INCOME				
Sales	\$7,836,628	\$7,400,000	\$7,279,643	7366187.83
Other	192,660	102,619	203,812	219620.431
TOTAL ESTIMATED INCOME	<u>\$8,029,288</u>	<u>\$7,502,619</u>	<u>\$7,483,455</u>	<u>\$7,585,808</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$13,330,149</u>	<u>\$13,067,940</u>	<u>\$13,048,776</u>	<u>\$13,282,956</u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$5,826,484	\$5,365,000	\$5,406,773	\$5,469,290
Classified Salaries	1,195,995	912,890	1,144,797	1,179,119
Employee Benefits	227,455	248,652	280,686	289,133
Supplies	42,324	40,000	36,104	38,322
Other Operating Expense	472,570	495,000	483,269	573,465
TOTAL ESTIMATED EXPENDITURES	<u>\$7,764,828</u>	<u>\$7,061,542</u>	<u>\$7,351,628</u>	<u>\$7,549,329</u>
TOTAL ENDING BALANCE	<u>\$5,565,321</u>	<u>\$6,006,398</u>	<u>\$5,697,148</u>	<u>\$5,733,628</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$13,330,149</u>	<u>\$13,067,940</u>	<u>\$13,048,776</u>	<u>\$13,282,956</u>
Net Gain or Loss	\$264,460	\$441,077	\$131,827	\$36,480

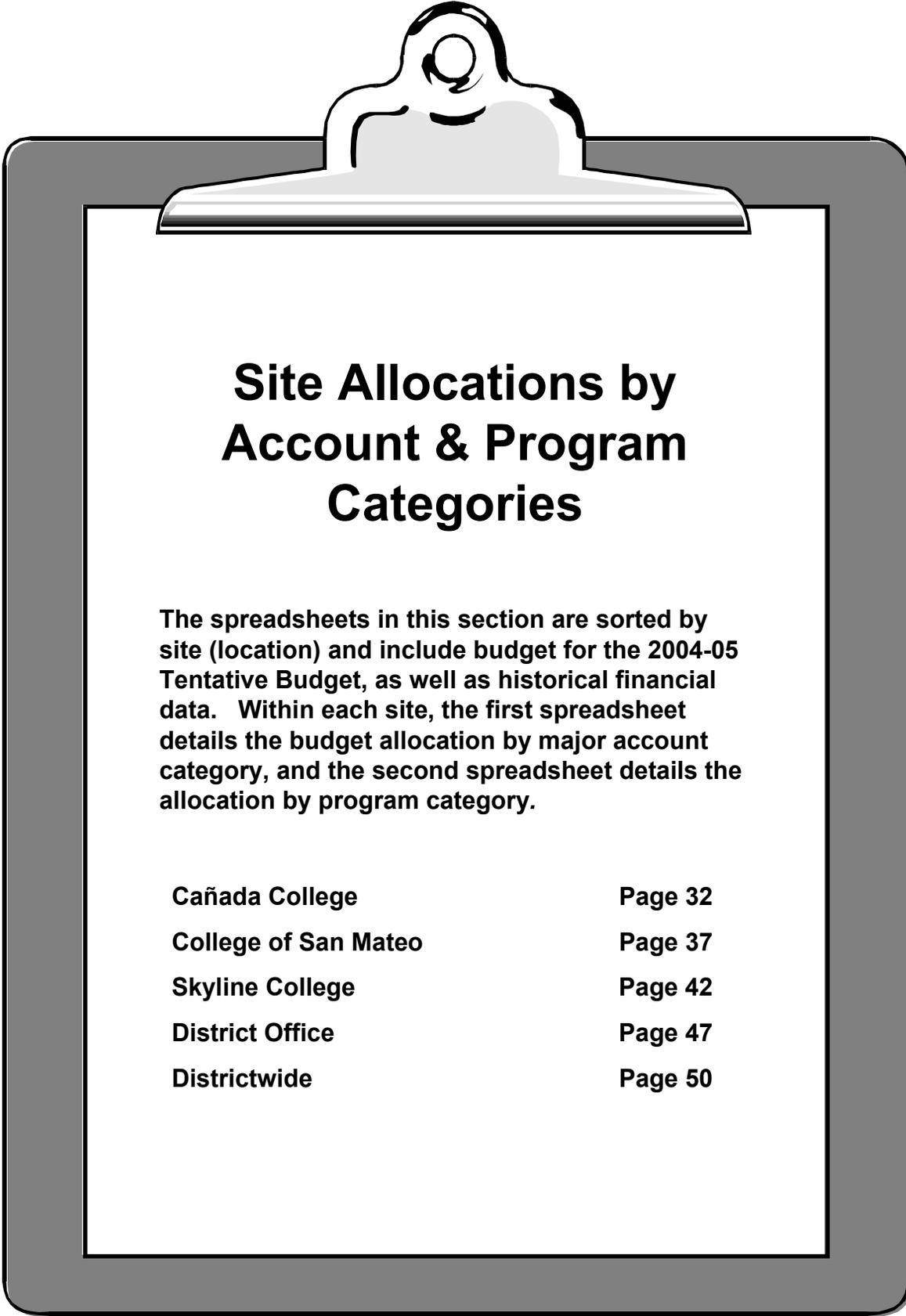
2003-04 TENTATIVE BUDGET - CAFETERIA FUND

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-2005
ESTIMATED NET BEGINNING BALANCE	\$783,892	\$811,566	\$811,566	\$850,716
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$63,865	\$64,000	\$58,000	\$58,000
Special Contract Revenue	0	22,000	29,150	32,500
Vending Income	115,303	94,500	82,000	82,000
Other (interest/other)	28,327	14,500	18,000	19,500
TOTAL INCOME	<u>\$207,495</u>	<u>\$195,000</u>	<u>\$187,150</u>	<u>\$192,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$991,387</u>	<u>\$1,006,566</u>	<u>\$998,716</u>	<u>\$1,042,716</u>
ESTIMATED EXPENDITURES				
District/College Support	\$102,531	\$94,500	\$82,000	\$82,000
Operational Expenses	77,289	83,000	66,000	66,000
TOTAL EXPENDITURES	<u>\$179,820</u>	<u>\$177,500</u>	<u>\$148,000</u>	<u>\$148,000</u>
TOTAL ENDING BALANCE	<u>\$811,566</u>	<u>\$829,066</u>	<u>\$850,716</u>	<u>\$894,716</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$991,387</u>	<u>\$1,006,566</u>	<u>\$998,716</u>	<u>\$1,042,716</u>

2004-05 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS

	Actual 2002-03	Final Budget 2003-04	Estimated Actual 2003-04	Tentative Budget 2004-05
ESTIMATED NET BEGINNING BALANCE	\$16,139,901	\$18,441,962	\$18,441,962	\$20,545,613
ESTIMATED INCOME				
Incoming Transfers	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Interest	\$563,112	\$624,000	\$544,300	\$605,000
Investment	238,949		\$59,351	
TOTAL INCOME	<u>\$2,302,061</u>	<u>\$2,124,000</u>	<u>\$2,103,651</u>	<u>\$2,105,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$18,441,962</u></u>	<u><u>\$20,565,962</u></u>	<u><u>\$20,545,613</u></u>	<u><u>\$22,650,613</u></u>
ESTIMATED EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ENDING BALANCE	<u>\$18,441,962</u>	<u>\$20,565,962</u>	<u>\$20,545,613</u>	<u>\$22,650,613</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$18,441,962</u></u>	<u><u>\$20,565,962</u></u>	<u><u>\$20,545,613</u></u>	<u><u>\$22,650,613</u></u>

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Site Allocations by Account & Program Categories

The spreadsheets in this section are sorted by site (location) and include budget for the 2004-05 Tentative Budget, as well as historical financial data. Within each site, the first spreadsheet details the budget allocation by major account category, and the second spreadsheet details the allocation by program category.

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District Office	Page 47
Districtwide	Page 50



**San Mateo County Community College District
2004-05 Cañada College Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
1000	Academic Salaries	\$7,908,226	\$7,908,229	\$7,241,513	\$7,494,979	\$6,103,512	69.16	\$7,259,388	66.73	-\$235,591
2000	Classified Salaries	2,480,105	2,438,400	2,114,368	2,105,736	1,683,702	40.56	2,177,938	39.12	72,202
3000	Employee Benefits	1,860,613	1,860,612	2,000,433	2,000,428	1,625,140	0.00	2,144,672	0.00	144,244
4000	Supplies & Materials	145,241	89,443	166,632	163,844	118,186	0.00	160,282	0.00	-3,562
5000	Other Oper. Expenses & Serv	462,118	429,329	409,478	471,508	389,196	0.00	393,578	0.00	-77,930
6000	Capital Outlay	33,381	28,354	22,714	28,370	19,204	0.00	25,714	0.00	-2,656
7000	Other Outgo - Expenses	11,297	58,365	0	7,765	7,696	0.00	0	0.00	-7,765
	<i>INSTITUTION REVENUES</i>		0	0	0	0	0.00	0	0.00	0
	Salary and Benefits	12,248,944	12,207,241	11,356,314	11,601,143	9,412,354	109.72	11,581,998	105.85	-19,145
	Gen. & Admin. Exp.	652,037	605,491	598,824	671,487	534,282	0.00	579,574	0.00	-91,913
	Transfers	0	0	0	0	0	0.00	0	0.00	0
	TOTAL EXPENSE ACCTS	\$1,290,098	\$12,812,732	\$11,955,138	\$12,272,630	\$9,946,636	109.72	\$12,161,572	105.85	-\$111,058



**San Mateo County Community College District
2004-05 Cañada College Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
020110	Architectural Technology	\$19,051	\$18,420	\$0	\$7,160	\$14,267	0	\$0	0	-\$7,160
020300	Interior (Environ, Design)	175,085	168,199	92,323	131,936	166,488	1	95,892	1	-36,044
040110	Biology	414,673	412,484	319,872	327,979	374,488	5.13	362,704	4.83	34,725
050100	Business and Commerce	672,565	653,695	470,585	525,115	553,422	5.11	507,014	5.67	-18,101
069900	Other Communications	0	0	93,125	152,807	150,771	2	169,578	2	16,771
070100	Computer, Info Sciences	110,566	109,184	64,703	62,252	52,102	0.64	64,953	0.68	2,701
070300	Data Processing-Operations	26,766	26,563	15,210	15,905	12,117	0.22	0	0	-15,905
083500	Physical Education	541,766	533,857	286,448	386,330	421,099	2.87	236,736	2.47	-149,594
083510	Physical Fitness/Body Move	38,851	38,728	49,437	49,437	42,861	0.92	53,134	0.92	3,697
089901	General Instruction	-117,085	42,709	2,406,877	1,880,633	7,389	0	2,396,474	0	515,841
100200	Art	450,828	449,215	229,018	190,237	176,810	1.67	161,880	1.67	-28,357
100400	Music	189,272	174,413	96,580	68,865	68,002	1	2,035	0	-66,830
100700	Dramatic Arts	135,341	125,137	87,405	87,755	69,229	1	91,147	1	3,392
110100	Foreign Languages, General	188,807	184,709	88,907	106,840	106,594	1	92,163	1	-14,677
120370	Medical Assistant/Office	0	0	0	0	-214	0	0	0	0
122500	Radiological Technologies	131,264	126,038	80,143	121,229	156,508	1	83,749	1	-37,480
125000	Emergency Medical Technol	603	3,587	0	0	259	0	0	0	0
130100	Consumer Homemaking Educ	184,154	177,930	94,336	123,671	144,322	1	95,200	1	-28,471
150100	English, General	759,459	672,903	529,575	601,567	582,989	6.47	503,556	6.46	-98,011
150600	Speech, Debate, Forensic	65,145	62,703	500	22,136	45,428	0	88,946	1	66,810
150900	Philosophy	103,341	103,182	98,472	98,472	86,383	1	98,975	1	503
160100	Library Science	8,714	8,717	5,860	2,800	2,767	0.09	6,280	0.09	3,480

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
170100	Mathematics	918,697	913,036	584,612	691,230	674,132	7.03	616,816	6.66	-74,414
190100	Physical Sciences, General	335,541	334,298	313,894	296,005	278,005	4.33	299,506	3.66	3,501
200100	Psychology, General	173,233	176,618	142,350	145,124	144,225	1.6	142,568	1.6	-2,556
210400	Human Services	55,800	53,433	21,087	38,301	66,692	0.24	49,660	0.47	11,359
210500	Administration of Justice	2,813	2,954	0	0	0	0	0	0	0
210710	Child Development	352,153	350,557	214,061	271,105	291,786	2.5	228,029	2.5	-43,076
220100	Social Sciences, General	96,525	95,946	98,996	102,797	88,776	1	99,658	1	-3,139
220200	Anthropology	43,550	44,832	23,082	34,020	44,198	0.3	0	0	-34,020
220400	Economics	111,961	111,753	92,433	73,139	72,516	0.6	74,692	0.8	1,553
220500	History	151,638	151,224	101,977	129,264	140,857	1.3	81,607	1	-47,657
220600	Geography	18,741	18,740	0	0	2,663	0	0	0	0
220700	Political Science	60,832	58,993	65,110	72,216	69,999	1	68,294	1	-3,922
34 490100	General Liberal Arts	0	0	0	1,156	1,571	0	0	0	-1,156
490104	ITV Instruction	14,693	29,646	21,952	21,952	17,197	0	22,001	0	49
493000	General Studies	30,773	25,972	34,374	34,374	27,186	0.45	15,258	0.25	-19,116
493001	Basic Skills	376,889	367,871	453,227	380,563	302,849	4.03	382,877	4.03	2,314
493010	Guidance	32,755	32,384	19,218	35,364	36,807	0.37	46,232	0.47	10,868
493012	Cooperative Education	134,451	134,357	112,202	107,641	95,001	1.1	103,820	1.1	-3,821
493030	Learning Skills - Disabled	44,899	50,822	44,846	44,846	28,098	0.36	44,940	0.36	94
493080	English as a Second Lang.	1,062,639	1,055,729	374,387	741,525	944,263	5.67	487,490	5.67	-254,035
601000	Academic Administration	442	3,458	0	0	0	0	0	0	0
601001	VP for Instruction	305,613	305,673	309,793	348,547	280,484	2.95	316,113	2.95	-32,434
601002	Accreditation	6,195	6,195	6,195	6,195	6,195	0	6,195	0	0
601004	Division Dean	689,323	675,887	656,613	673,178	581,196	7.55	797,868	8.4	124,690
601006	Academic Senate	58,289	44,135	21,637	21,637	16,156	0.2	21,737	0.2	100
602000	Course and Curriculum Dvl	482	482	0	0	0	0	0	0	0
611000	Library	230,640	221,191	208,455	167,619	187,333	2.83	209,506	2.83	41,887
612000	Media Services	65,988	65,897	0	0	129	0	0	0	0

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
613003	Special Programs and Serv	126	126	0	0	0	0	0	0	0
621000	Reg,Transfers,Transcripts	542,863	532,155	422,717	422,716	337,722	6.33	491,450	6.33	68,734
621001	Commencement	573	573	700	700	273	0	700	0	0
622001	Resch/Eval-Matriculation	63,250	63,224	47,757	47,757	37,177	0.5	50,568	0.5	2,811
623003	Recruitment	49,604	49,514	53,664	53,664	44,445	0.67	54,431	0.67	767
631000	Counseling Services	584,420	582,080	430,850	369,516	325,323	4.4	333,263	3.56	-36,253
631010	Transfer Center	75,713	75,324	75,880	75,880	59,772	0.84	77,923	0.84	2,043
632001	Skls Assess/Matriculation	683	0	0	0	0	0	0	0	0
639001	Career Education Office	29,323	29,323	4,364	4,364	2,975	0	4,364	0	0
639003	Career Development	88	88	0	0	0	0	0	0	0
641000	Vice President - Student	174,403	174,885	214,219	158,246	106,163	1.7	193,312	1.7	35,066
642000	Financial Aid Admin.	172,333	171,907	229,600	229,600	191,499	2.68	238,195	2.68	8,595
642002	Federal Workstudy Program	0	0	3,612	3,612	0	0	3,676	0	64
642600	EOPS Administration	102,300	102,299	22,710	66,992	60,658	0.6	52,303	0.6	-14,689
643000	Health Services	565	565	6,755	1,559	214	0	6,774	0	5,215
646000	Disabled Student Services	2,635	2,635	0	0	0	0	0	0	0
647000	Foreign Student Services	0	0	400	400	0	0	400	0	0
651001	Building Maint & Repair	0	0	0	0	377	0	0	0	0
651002	Custodial Services	1,090	1,156	0	0	0	0	0	0	0
651006	Construction	260	260	0	0	0	0	0	0	0
651007	Elevators	4	4	0	0	0	0	0	0	0
662000	Management Planning Funct	310,329	310,927	295,743	312,348	293,362	2.26	286,051	2	-26,297
662003	Master Planning	12,030	12,030	0	0	5,061	0	0	0	0
669002	AFT Negotiated	17,361	9,428	18,675	18,675	14,997	0.2	18,772	0.2	97
669003	Management Study	99,662	99,662	58,675	35,893	30,978	0.3	0	0	-35,893
671000	Fiscal Operations	279,217	274,715	323,885	371,008	287,754	5.85	399,426	4.32	28,418
672000	General Administrative Svcs	0	0	0	0	3,974	0	0	0	0

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
673001	Security	13,096	13,093	15,061	15,061	12,457	0.15	0	0	-15,061
673004	Central Duplicating	31,901	26,550	43,069	41,879	27,998	0.4	39,533	0.4	-2,346
673005	Mail Service	115,753	116,647	127,860	128,110	59,398	0.85	116,505	0.85	-11,605
674000	Staff Services	0	0	0	0	615	0	0	0	0
674006	Institutional Development	11,890	11,890	0	0	0	0	0	0	0
675000	Community Relations	208,874	206,244	233,616	209,404	145,485	1	230,232	1	20,828
678000	Management Information Svcs	141,265	134,523	7,700	7,950	3,437	0	7,700	0	-250
679006	Reimbursable Costs	21,480	14,737	0	0	4,744	0	0	0	0
679900	Other Gen'l Inst Support	39,652	39,246	75,200	75,200	62,390	1	79,967	1	4,767
689003	Civic Center Theater	101,247	98,874	78,625	75,625	63,668	1	76,203	1	578
692000	Parking	0	6,088	0	0	613	0	0	0	0
694000	Student/Cocurricular Activ.	159,791	165,026	64,344	75,967	70,674	0.6	103,322	0.6	27,355
699001	Student Activities	62,350	62,349	69,580	69,580	58,952	0.87	71,219	0.87	1,639
699002	Student Activities - Cafe	129	129	0	0	0	0	0	0	0
	Total Expense Accounts	\$12,900,981	\$12,812,732	\$11,955,138	\$12,272,630	\$9,945,550	109.72	\$12,161,572	105.85	-\$111,058



**San Mateo County Community College District
2004-05 College of San Mateo Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
1000	Academic Salaries	\$18,476,342	\$18,240,258	\$16,654,121	\$17,403,449	\$14,874,073	163.49	\$16,633,848	157.66	-\$769,601
2000	Classified Salaries	5,882,996	5,795,200	5,004,612	4,998,630	4,099,049	91.67	4,961,611	88.73	-37,019
3000	Employee Benefits	4,359,407	4,359,388	4,609,611	4,609,608	3,950,222	0.00	4,889,587	0.00	279,979
4000	Supplies & Materials	265,541	209,976	277,969	310,727	176,227	0.00	276,730	0.00	-33,997
5000	Other Oper. Expenses & Serv	1,051,712	856,841	1,070,079	1,034,336	728,058	0.00	1,194,189	0.00	159,853
6000	Capital Outlay	101,291	94,186	35,061	78,523	56,172	0.00	35,061	0.00	-43,462
7000	Other Outgo - Expenses	39,266	97,427	40,348	40,348	0	0.00	122,088	0.00	81,740
	<i>INSTITUTION REVENUES</i>	0	0	0	0	0	0.00	0	0.00	0
	Salary and Benefits	28,718,745	28,394,846	26,268,344	27,011,687	22,923,344	255.16	26,485,046	246.39	-526,641
	Gen. & Admin. Exp.	1,457,810	1,258,430	1,423,457	1,463,934	960,457	0.00	1,628,068	0.00	164,134
	Transfers	0	0	0	0	0	0.00	0	0.00	0
	TOTAL EXPENSE ACCTS	\$30,176,555	\$29,653,276	\$27,691,801	\$28,475,621	\$23,883,801	255.16	\$28,113,114	246.39	-\$362,507



**San Mateo County Community College District
2004-05 College of San Mateo Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
010910	Ornamental Horticulture	\$142,708	\$140,571	\$129,217	\$139,217	\$108,566	1.00	\$133,134	1.00	-\$6,083
020110	Architectural Technology	68,365	65,700	35,076	22,513	23,042	0.00	12,031	0.00	-10,482
040110	Biology	680,857	679,951	698,957	730,760	621,134	6.30	746,754	6.50	15,994
050100	Business and Commerce	1,414,358	1,377,521	1,271,432	1,351,669	1,098,274	10.33	1,279,729	10.33	-71,940
051100	Real Estate	1,414	1,414	6,881	6,881	56,652	0.00	8,317	0.00	1,436
060200	Journalism	79,977	79,979	82,515	82,615	66,475	1.00	86,059	1.00	3,444
060300	Radio, Motion Picture, TV	93,316	90,346	11,875	16,875	22,617	0.00	11,912	0.00	-4,963
069900	Other Communications	331,911	318,657	315,987	311,988	221,956	3.48	332,250	3.48	20,262
070300	Data Processing-Operation	728,061	702,447	700,413	645,496	500,857	6.92	633,601	5.92	-11,895
083500	Physical Education	1,094,479	1,090,382	1,008,428	986,552	820,876	9.60	1,025,631	9.60	39,079
083700	Health Education	69,386	64,061	10,954	50,954	34,642	0.00	11,366	0.00	-39,588
089901	General Instruction	87,094	79,318	431,023	259,349	28,606	0.00	384,531	0.00	125,182
090100	Engineering, General	59,644	54,003	89,941	89,941	78,717	0.80	90,373	0.80	432
092540	Electronics	395,488	395,030	318,305	309,724	258,866	3.54	319,360	3.60	9,636
095010	Aviation Airframe Mechanics	284,097	283,174	186,681	179,393	151,269	1.87	18,599	0.20	-160,794
095230	Plumbing, Pipefitting	0	0	0	0	6,197	0.00	0	0.00	0
095300	Drafting Technology	131,177	128,951	129,241	139,219	128,226	1.19	168,835	1.65	29,616
095600	Industrial/Manufacturing	136	665	0	0	0	0.00	0	0.00	0
095630	Machine Tool/Machine Shop	31,143	30,650	26,015	25,997	49,611	0.36	27,081	0.36	1,084
095650	Welding and Cutting	124,618	124,557	124,057	130,541	128,881	1.32	128,198	1.32	-2,343
095720	Construction Inspection	70,937	66,888	39,567	59,567	49,966	0.00	39,696	0.00	-19,871
100200	Art	601,937	586,242	603,142	615,607	542,703	4.77	606,863	4.77	-8,744
100400	Music	430,984	419,737	144,405	241,690	265,286	1.00	195,271	1.00	-46,419

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
100800	Dance	101,923	98,596	93,501	93,501	80,855	1.00	97,838	1.00	4,337
103000	Graphic Arts	218,268	218,237	215,448	216,065	180,591	2.00	222,113	2.00	6,048
110100	Foreign Languages, General	620,139	610,003	416,176	403,333	413,008	2.90	417,848	2.83	14,515
120310	Nursing, R.N.	648,836	647,274	464,916	516,800	463,381	4.93	463,727	4.93	-53,073
120410	Dental Assistant	124,263	114,743	113,926	290,889	126,115	0.96	111,750	0.93	-179,139
130100	Consumer Homemaking Educ.	19,635	19,552	4,255	4,255	4,246	0.00	4,459	0.00	204
150100	English, General	3,232,464	3,186,376	2,907,993	2,803,695	2,235,864	24.89	2,862,951	23.15	59,256
150600	Speech, Debate, Forensic	477,901	472,789	512,742	506,657	426,479	3.90	525,555	4.00	18,898
170100	Mathematics	1,852,286	1,851,607	1,664,307	1,744,969	1,574,123	14.32	1,645,945	13.62	-99,024
190100	Physical Sciences, General	1,053,231	1,036,758	1,069,553	1,073,867	922,193	9.28	1,040,317	8.68	-33,550
210500	Administration of Justice	428,155	424,914	479,781	480,338	424,024	1.30	462,619	1.07	-17,719
213300	Fire Control Technology	245,579	242,126	217,166	224,549	169,543	0.30	211,691	0.20	-12,858
213310	Fire and Safety Technician	0	166	0	0	0	0.00	0	0.00	0
⊗ 220100	Social Sciences, General	2,150,894	2,147,896	1,502,983	1,857,074	1,685,352	12.04	1,758,416	11.70	-98,658
220108	Social Sciences, Honors	13,820	13,785	5,868	5,868	5,842	0.00	5,887	0.00	19
300700	Cosmetology	642,041	624,876	598,669	609,600	507,441	6.98	558,801	6.28	-50,799
490101	AIFS	78,877	78,350	2,800	2,800	4,329	0.00	2,800	0.00	0
490104	ITV Instruction	216,676	177,865	101,987	174,940	167,129	1.00	112,488	1.00	-62,452
493000	General Studies	30,931	28,706	2,676	28,791	23,798	0.00	29,696	0.00	905
493010	Guidance	135,684	135,181	179,820	166,535	142,185	1.62	186,398	1.74	19,863
493012	Cooperative Education	227,005	222,588	51,302	91,825	96,113	0.57	174,806	1.37	82,981
493030	Learning Skills - Disabled	92,361	92,337	94,514	104,917	89,818	1.00	97,048	1.00	-7,869
493080	English as a Second Lang.	0	0	490,198	503,133	553,335	5.56	522,291	4.47	19,158
601001	VP for Instruction	411,532	395,673	404,990	404,990	328,486	4.66	424,361	4.85	19,371
601002	Accreditation	3,776	3,407	18,955	11,121	9,747	0.10	0	0.00	-11,121
601004	Division Dean	1,448,067	1,424,767	1,441,751	1,439,021	1,176,037	15.40	1,484,622	15.60	45,601
601005	Cont Educ Director	19,602	19,602	43,323	43,323	36,127	0.34	43,531	0.34	208
601006	Academic Senate	95,980	95,431	44,399	44,399	36,173	0.40	43,344	0.40	-1,055

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
602000	Course and Curriculum Dvl	27,921	20,908	0	2,000	64	0.00	0	0.00	-2,000
602200	Center for Teaching & Learn.	347,903	306,073	103,765	103,765	51,734	0.50	104,016	0.50	251
604000	Computer Assisted Instr.	2,000	1,127	2,000	2,000	1,192	0.00	2,000	0.00	0
611000	Library	709,395	721,184	679,959	720,061	617,908	8.50	693,111	8.44	-26,950
612000	Media Services	198,257	196,073	0	0	0	0.00	0	0.00	0
613000	Learning Center	189,356	180,859	50,706	50,706	30,815	0.69	53,367	0.69	2,661
621000	Reg,Transfers,Transcripts	700,037	682,187	721,167	721,167	590,859	10.00	780,449	10.00	59,282
621001	Commencement	5,832	3,910	7,521	7,521	1,700	0.00	7,530	0.00	9
631000	Counseling Services	1,358,825	1,330,956	1,472,377	1,445,153	1,220,937	15.01	1,574,320	16.47	129,167
631010	Transfer Center	70,923	69,827	74,997	77,997	64,363	1.00	76,699	1.00	-1,298
639003	Career Development	229,698	229,105	222,767	206,461	166,725	2.47	97,342	1.20	-109,119
639005	Testing	1,126	61	0	0	0	0.00	0	0.00	0
40 639006	Job Placement	2,600	2,516	2,601	2,601	1,975	0.00	2,601	0.00	0
641000	Vice President - Student	246,681	238,992	267,602	260,996	214,157	2.00	268,682	2.00	7,686
642000	Financial Aid Admin.	253,785	253,678	274,982	274,982	233,067	3.41	277,580	3.41	2,598
642002	Federal Workstudy Program	38,000	34,192	38,760	38,760	0	0.00	38,760	0.00	0
642600	EOPS Administration	219,458	217,973	166,504	165,573	133,936	1.48	172,280	1.73	6,707
643000	Health Services	161,926	161,929	83,191	91,651	77,915	0.90	86,385	0.87	-5,266
646000	Disabled Student Svcs	1,983	1,983	53,878	58,947	41,944	0.25	55,172	0.50	-3,775
647000	Foreign Student Services	120,306	120,304	130,628	130,628	107,410	1.73	133,910	1.73	3,282
649001	Programs & Svcs	69,122	42,338	59,511	60,926	43,125	1.00	101,133	1.00	40,207
651008	Telephone Services	53,545	53,264	513	513	1,128	0.00	2,040	0.00	1,527
661001	Rsrch/Develop Instr Plan	174,767	167,770	180,242	180,242	149,798	1.92	183,626	1.92	3,384
662000	Management Planning	380,577	368,130	353,522	353,656	307,213	3.00	366,388	3.00	12,732
664000	Classified Council	150	0	150	150	0	0.00	150	0.00	0
669002	AFT Negotiated	27,213	19,727	37,145	37,145	38,827	0.40	36,908	0.40	-237
671000	Fiscal Operations	593,156	572,729	643,019	643,019	555,619	7.50	701,469	7.50	58,450

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
673001	Security	181,802	179,052	209,662	209,662	171,009	3.00	0	0.00	-209,662
673004	Central Duplicating	16,993	14,415	16,993	16,993	10,604	0.00	16,993	0.00	0
673005	Mail Service	119,825	98,905	152,610	152,610	119,689	1.75	212,549	1.75	59,939
675000	Community Relations	448,344	440,434	498,783	498,783	379,611	4.00	511,831	4.00	13,048
678000	Management Information	0	0	0	0	97	0.00	0	0.00	0
679003	AB1725 General	0	0	0	0	-86	0.00	0	0.00	0
679004	Non-Instr Retiree Bnft	0	0	0	0	629	0.00	0	0.00	0
679006	Reimbursable Costs	3,090	6,269	0	0	16,465	0.00	0	0.00	0
681000	Community Services	0	0	0	0	832	0.00	0	0.00	0
689001	Masterworks Chorale	28,712	29,463	26,707	27,222	27,374	0.00	26,707	0.00	-515
689002	Com Svcs Civic Center	29,446	29,442	30,608	30,608	25,906	0.50	31,404	0.50	796
689003	Civic Center Theater	97,482	79,647	82,778	111,778	84,335	1.00	85,068	1.00	-26,710
41 692000	Parking	0	58,161	0	0	0	0.00	80,755	0.00	80,755
694000	Student/Cocurricular Activ.	278,889	273,238	270,967	280,567	239,577	0.92	272,948	0.92	-7,619
694001	Student Publications	2,243	2,207	6,675	6,575	1,478	0.00	6,675	0.00	100
696000	Child Development Centers	0	0	40,348	40,348	0	0.00	41,333	0.00	985
699001	Student Activities	142,989	142,991	158,659	158,659	131,608	2.00	163,956	2.00	5,297
701000	Auxiliary Classes	67,368	67,367	70,081	70,081	58,440	0.55	70,417	0.55	336
703000	KCSM Management/Aux Ops	451,372	454,223	387,120	387,120	317,216	4.00	390,939	4.00	3,819
703001	KCSM Programming/Aux Ops	87,708	87,709	100,421	100,421	83,932	1.00	102,915	1.00	2,494
703002	KCSM Production/Aux Ops	168,311	168,311	101,635	101,635	85,686	1.00	103,500	1.00	1,865
703003	KCSM Broadcasting/Aux Ops	171,077	171,079	189,560	189,560	158,469	2.00	194,329	2.00	4,769
703004	KCSM Prog Info/Promo-Aux	59,266	62,941	70,138	70,138	57,971	1.00	76,414	1.00	6,276
703005	KCSM Fund Raising/Mmbrshp	32,532	32,532	0	0	0	0.00	0	0.00	0
703006	KCSM Underwriting/Grants-	92,551	93,246	142,438	142,438	116,182	1.75	137,570	1.62	-4,868
Total Expense Accounts		\$30,176,555	\$29,653,276	\$27,691,801	\$28,475,621	\$23,885,188	255.16	\$28,113,114	246.39	-\$362,507



**San Mateo County Community College District
2004-05 Skyline Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
1000	Academic Salaries	\$13,291,785	\$12,861,394	\$11,087,207	\$11,964,137	\$10,668,127	115.67	\$11,383,430	117.34	-\$580,707
2000	Classified Salaries	4,205,611	4,184,193	4,007,435	3,881,019	3,063,473	77.56	3,777,362	71.06	-103,657
3000	Employee Benefits	3,049,781	3,049,794	3,324,298	3,324,294	2,856,186	0.00	3,532,793	0.00	208,499
4000	Supplies & Materials	227,045	194,945	298,873	284,759	203,378	0.00	298,873	0.00	14,114
5000	Other Oper. Expenses & Serv	952,086	879,547	838,028	848,998	547,163	0.00	815,378	0.00	-33,620
6000	Capital Outlay	127,683	110,737	37,219	42,622	22,472	0.00	37,219	0.00	-5,403
7000	Other Outgo - Expenses	0	4,904	0	0	108	0.00	101,057	0.00	101,057
	<i>INSTITUTION REVENUES</i>	0	0	0	0	0	0.00	0	0.00	0
	Salary and Benefits	20,547,177	20,095,381	18,418,940	19,169,450	16,587,786	193.23	18,693,585	188.40	-475,865
	Gen. & Admin. Exp.	1,306,814	1,190,133	1,174,120	1,176,379	773,121	0.00	1,252,527	0.00	76,148
	Transfers	0	0	0	0	0	0.00	0	0.00	0
	TOTAL EXPENSE ACCTS	\$21,853,991	\$21,285,514	\$19,593,060	\$20,345,829	\$17,360,907	193.23	\$19,946,112	188.40	-\$399,717



**San Mateo County Community College District
2004-05 Skyline College Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
040110	Biology	\$600,263	\$603,817	\$558,243	\$693,357	\$544,117	5.00	\$533,634	5.60	-\$159,723
050100	Business and Commerce	1,467,202	1,416,150	1,065,668	1,274,365	1,150,387	14.58	1,141,083	14.68	-133,282
070100	Computer, Info Sciences	134,455	131,318	94,635	144,363	130,822	1.00	97,835	1.00	-46,528
083500	Physical Education	913,119	930,722	662,262	818,455	742,116	7.86	669,005	7.76	-149,450
083700	Health Education	283,373	258,102	117,656	148,390	135,202	1.00	117,916	1.00	-30,474
089901	General Instruction	318,049	115,611	2,596,478	341,334	76,307	1.00	2,692,053	0.00	2,350,719
089903	Professional Development	608	608	0	0	0	0.00	0	0.00	0
43 090100	Engineering, General	0	0	0	0	3	0.00	0	0.00	0
093410	Electronic Communications	342,986	300,196	108,938	258,162	238,722	0.80	90,534	0.80	-167,628
094800	Automotive Technology	0	1,267	0	0	0	0.00	0	0.00	0
094810	Auto Mechanics	968,777	952,717	830,575	949,908	839,567	10.00	852,729	10.00	-97,179
094811	Toyota T-Ten	0	27	0	0	0	0.00	0	0.00	0
100200	Art	627,182	615,737	370,713	498,147	446,832	3.90	314,775	3.20	-183,372
100400	Music	482,281	433,836	301,858	403,501	347,321	3.48	304,333	3.48	-99,168
100401	Auxiliary Music	3,260	2,663	2,760	2,760	3,118	0.00	2,760	0.00	0
110100	Foreign Languages, General	198,513	187,357	68,433	135,674	147,374	1.00	86,535	1.00	-49,139
120730	Respiratory Care/Therapy	117,506	111,778	79,946	127,963	126,291	1.00	169,230	2.00	41,267
121700	Surgical Technology	0	0	76,197	132,534	131,119	1.00	79,790	1.00	-52,744
125020	Emergency Medical Training	141,167	137,329	13,567	59,678	57,858	0.00	13,663	0.00	-46,015
130100	Consumer Homemaking Educ	228,728	217,749	84,877	118,817	112,536	1.00	83,929	1.00	-34,888
150100	English, General	2,058,236	2,008,393	1,419,494	1,912,935	1,721,430	16.39	1,450,896	16.46	-462,039
150600	Speech, Debate, Forensic	319,527	319,529	228,068	314,620	294,235	3.00	236,460	3.00	-78,160

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
150700	Creative Writing	14,683	14,683	16,204	16,204	10,314	0.00	16,204	0.00	0
150900	Philosophy	113,863	111,501	84,991	117,231	111,737	1.00	87,923	1.00	-29,308
160100	Library Science	970	6,321	0	0	0	0.00	0	0.00	0
170100	Mathematics	1,114,234	1,110,776	708,277	1,066,165	995,522	8.60	738,289	8.67	-327,876
190100	Physical Sciences, General	716,891	743,759	613,437	724,982	652,883	7.60	624,478	7.60	-100,504
200100	Psychology, General	381,415	362,082	261,921	310,017	287,865	3.00	272,832	3.00	-37,185
210500	Administration of Justice	177,265	146,982	700	59,773	65,004	0.00	700	0.00	-59,073
210710	Child Development	73,890	73,891	79,050	164,050	167,323	1.00	82,197	1.00	-81,853
220100	Social Sciences, General	939,076	932,421	638,306	813,034	733,950	7.00	618,447	7.00	-194,587
220108	Social Sciences, Honors	39,423	54,167	36,180	36,180	29,657	0.40	36,515	0.40	335
300200	Culinary Arts	0	378	0	0	0	0.00	0	0.00	0
300700	Cosmetology	752,848	829,474	668,713	823,803	771,094	9.80	781,618	10.80	-42,185
44 490100	General Liberal Arts	14,496	38,626	4,514	19,778	17,352	0.00	4,588	0.00	-15,190
490102	Humanities	31,755	29,458	550	10,275	11,103	0.00	550	0.00	-9,725
493000	General Studies	0	-224	0	0	0	0.00	0	0.00	0
493002	Career Dev Skills	18,813	18,821	10,686	10,686	9,872	0.00	10,686	0.00	0
493010	Guidance	44,382	44,225	0	34,976	38,142	0.00	0	0.00	-34,976
493012	Cooperative Education	235,302	232,168	135,094	170,250	144,976	1.48	124,855	1.48	-45,395
493030	Learning Skills - Disabled	2,863	2,651	0	2,429	1,895	0.00	0	0.00	-2,429
601000	Academic Administration	0	0	0	0	445	0.00	0	0.00	0
601001	VP for Instruction	302,217	286,480	330,599	331,564	262,407	3.32	312,724	3.00	-18,840
601002	Accreditation	1,580	8,952	0	0	1,131	0.00	0	0.00	0
601004	Division Dean	1,113,180	1,079,269	1,043,798	1,033,798	790,074	12.00	1,205,706	12.00	171,908
601005	Cont Educ Director	63,382	67,787	69,144	69,144	61,623	1.00	3,893	0.00	-65,251
601006	Academic Senate	46,961	44,502	30,287	30,287	50,450	0.60	68,537	0.70	38,250
602000	Course and Curriculum Dvl	0	40,000	0	0	0	0.00	0	0.00	0
604000	Computer Assisted Instruc	277,849	276,573	157,552	157,552	132,998	2.55	165,583	2.55	8,031
611000	Library	568,561	558,916	658,224	674,397	587,149	7.47	667,645	7.47	-6,752

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
612000	Media Services	251,763	247,603	112,507	112,507	88,951	1.75	116,549	1.75	4,042
613000	Learning Center	240,698	210,512	261,372	261,371	229,689	3.24	267,013	3.24	5,642
621000	Reg,Transfers,Transcripts	659,107	674,625	597,662	597,660	507,601	7.33	629,147	7.07	31,487
621001	Commencement	4,990	1,640	4,900	4,900	0	0.00	4,900	0.00	0
622000	Stdnt Records,Stats,Publi	0	0	0	0	0	0.00	3,700	0.00	3,700
622001	Resch/Eval-Matriculation	7	0	0	0	0	0.00	0	0.00	0
623002	Orient/Matriculation	286	0	0	0	0	0.00	0	0.00	0
623003	Recruitment	1,688	4,884	22,310	17,810	2,588	0.00	22,310	0.00	4,500
631000	Counseling Services	1,016,181	1,031,525	818,208	817,767	762,869	6.87	822,140	6.87	4,373
631010	Transfer Center	205,698	181,215	150,770	150,770	124,077	2.00	157,418	2.00	6,648
632001	Skls Assess/Matriculation	12,166	5,833	63,321	63,321	52,447	1.00	65,447	1.00	2,126
632002	Mentor Prog Hisp 88-89	2,711	2,669	18,380	18,380	15,253	0.20	19,829	0.20	1,449
45 639003	Career Development	7,585	32,547	0	0	0	0.00	0	0.00	0
639008	EOPS Counseling	32,198	0	0	0	0	0.00	0	0.00	0
641000	Vice President - Student	213,445	213,467	226,190	226,190	166,896	2.00	223,520	2.00	-2,670
641001	Coord-Train/Matriculation	75,356	73,766	79,658	79,658	71,271	1.00	83,000	1.00	3,342
642000	Financial Aid Administration	175,545	176,303	290,619	290,620	118,548	3.95	246,891	3.45	-43,729
642002	Federal Workstudy Program	5,000	0	5,100	5,100	0	0.00	5,100	0.00	0
642600	EOPS Administration	75,860	75,860	78,910	78,910	65,914	0.75	79,591	0.75	681
646000	Disabled Student Services	11,732	-1,385	0	0	0	0.00	0	0.00	0
647000	Foreign Student Services	35,946	36,996	12,418	20,100	8,868	0.48	21,918	0.24	1,818
649001	Programs & Svcs	14	284	10,522	10,522	8,789	0.10	10,612	0.10	90
649003	EOPS Srvc for Students	10,113	10,114	10,522	10,522	8,897	0.10	15,917	0.15	5,395
651000	Maintenance/Operation	0	0	0	0	44	0.00	0	0.00	0
651007	Elevators	6,903	6,632	1,906	1,906	779	0.00	1,938	0.00	32
651008	Telephone Services	41,462	42,537	7,490	7,490	0	0.00	0	0.00	-7,490
661000	Institutional Research	172,738	169,215	196,588	196,588	103,087	2.00	200,880	2.00	4,292

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
662000	Management Planning	381,693	360,794	397,606	363,106	313,632	3.00	378,485	3.00	15,379
669001	Chief Labor Negotiator	0	184	0	0	0	0.00	0	0.00	0
669002	AFT Negotiated	91,882	80,202	118,701	118,702	97,477	1.22	119,344	1.27	642
671000	Fiscal Operations	476,689	469,627	546,005	546,005	435,452	6.50	526,648	6.00	-19,357
672000	General Administrative Svcs	0	203	0	0	0	0.00	0	0.00	0
673001	Security	146,691	136,058	200,037	200,036	175,034	3.00	116,540	0.00	-83,496
673004	Central Duplicating	58,522	49,885	74,858	74,858	53,431	1.00	76,956	1.00	2,098
673005	Mail Service	183,191	148,765	150,740	150,740	117,690	1.25	146,304	1.25	-4,436
674000	Staff Services	114	128	0	0	0	0.00	0	0.00	0
674002	Management Development	5,595	5,595	0	0	0	0.00	0	0.00	0
674004	Faculty Development	66,931	76,624	46,162	46,162	-206	0.00	0	0.00	-46,162
674006	Institutional Development	174	576	0	0	1,601	0.00	0	0.00	0
49 675000	Community Relations	536,393	476,259	493,614	493,613	377,412	3.20	482,867	3.00	-10,746
676000	Staff Diversity	0	0	0	0	451	0.00	0	0.00	0
679006	Reimbursable Costs	7,552	12,928	0	0	-666	0.00	0	0.00	0
679900	Other Gen'l Inst Support	424	133	0	0	0	0.00	0	0.00	0
681000	Community Services	0	0	0	0	41	0.00	0	0.00	0
681005	Community Development	29,301	45,636	38,178	38,178	31,434	0.50	38,886	0.50	708
692000	Parking	16,902	17,144	26,759	26,760	0	0.00	0	0.00	-26,760
694000	Student/Cocurricular Activ.	214,530	219,917	202,951	202,951	156,436	0.92	204,672	0.92	1,721
694001	Student Publications	10,113	10,114	0	0	0	0.00	0	0.00	0
696000	Child Development Centers	5,058	5,753	5,260	5,260	4,395	0.05	0	0.00	-5,260
699001	Student Activities	111,913	113,262	94,241	95,828	70,462	1.00	96,460	1.00	632
870450	Facility Use Receipts	0	-660	0	0	0	0.00	0	0.00	0
	Total Expense Accounts	\$21,853,991	\$21,285,514	\$19,593,060	\$20,345,829	\$17,350,967	193.23	\$19,946,112	188.40	-\$399,717

**San Mateo County Community College District
2004-05 District Office Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
1000	Academic Salaries	\$394,297	\$344,739	\$355,659	\$359,475	\$271,095	2.30	\$328,096	2.00	-\$31,379
2000	Classified Salaries	7,032,888	7,030,367	7,680,288	7,715,590	6,169,963	143.38	7,471,026	134.73	-244,564
3000	Employee Benefits	1,779,688	1,779,673	2,667,517	2,667,517	2,116,483	0.00	2,810,087	0.00	142,570
4000	Supplies & Materials	469,970	490,627	518,501	558,255	527,966	0.00	514,878	0.00	-43,377
5000	Other Oper. Expenses & Serv	1,124,087	1,019,850	1,147,471	1,194,742	790,151	0.00	1,197,934	0.00	3,192
6000	Capital Outlay	116,992	113,104	82,210	56,658	47,769	0.00	139,239	0.00	82,581
7000	Other Outgo - Expenses	0	45,774	0	0	0	0.00	201,668	0.00	201,668
	<i>INSTITUTION REVENUES</i>	0	0	0	0	0	0.00	0	0.00	0
	Salary and Benefits	9,206,873	9,154,779	10,703,464	10,742,582	8,557,541	145.68	10,609,209	136.73	-133,373
	Gen. & Admin. Exp.	1,711,049	1,669,355	1,748,182	1,809,655	1,365,886	0.00	2,053,719	0.00	244,064
	Transfers	0	0	0	0	0	0.00	0	0.00	0
	TOTAL EXPENSE ACCTS	\$1,091,792	1,082,411	\$12,451,646	\$12,552,237	\$9,923,427	145.68	\$12,662,928	136.73	\$110,691

**San Mateo County Community College District
2004-05 District Office Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
089901	General Instruction	\$0	\$0	\$0	\$0	-\$2,699	0.00	\$0	0.00	\$0
601006	Academic Senate	16,000	16,613	17,183	17,183	2,982	0.00	17,224	0.00	41
602000	Course and Curriculum Dvl	118,166	118,163	122,857	122,857	102,565	1.00	0	0.00	-122,857
602200	Center for Teaching and Learn	0	0	0	0	1,129	0.00	0	0.00	0
604001	Technology Innovation	7,500	0	7,715	7,715	0	0.00	0	0.00	-7,715
612000	Media Services	0	0	227,599	227,599	180,645	3.00	234,658	3.00	7,059
642000	Financial Aid Administration	752	752	0	0	0	0.00	0	0.00	0
651000	Maintenance/Operations	1,081,516	1,096,268	1,080,230	1,072,637	871,280	12.00	1,299,816	12.00	227,179
48 651001	Building Maint & Rep	1,077,334	1,088,293	1,169,876	1,171,990	966,106	13.00	1,154,365	12.01	-17,625
651002	Custodial Services	2,112,838	2,100,303	2,207,450	2,166,032	1,729,746	38.00	2,176,418	35.00	10,386
651003	Grounds Maint & Rep	784,942	771,493	716,642	733,214	603,493	12.50	571,438	8.97	-161,776
651004	Utilities	0	723	700	700	0	0.00	700	0.00	0
651005	Bldgs & Grounds Other	99,329	129,557	98,171	103,667	92,370	0.00	157,682	0.00	54,015
651008	Telephone Services	0	13	0	0	0	0.00	0	0.00	0
661000	Institutional Research	92,003	120,611	30,763	30,763	20,325	0.30	0	0.00	-30,763
662000	Management Planning	271,003	273,505	310,537	325,967	277,076	2.00	375,306	3.00	49,339
662002	Governing Board	152,652	140,610	136,221	136,221	96,143	6.00	129,444	6.00	-6,777
662004	Chancellor	508,328	504,680	569,667	570,145	446,417	4.00	507,012	3.00	-63,133
662005	Budget Development	196,100	193,431	219,119	267,481	213,342	1.73	221,711	1.60	-45,770
669001	Chief Labor Negotiator	0	-2,530	0	0	0	0.00	0	0.00	0
671000	Fiscal Operations	670,491	684,584	706,167	721,158	481,702	10.00	798,131	9.00	76,973
672000	General Administrative Sv	1,342	1,516	0	13,001	3,764	0.00	0	0.00	-13,001
672001	General Accounting Srvc	418,223	379,350	475,977	475,977	377,106	4.75	496,137	4.75	20,160
673002	Purchasing	355,423	342,033	398,018	401,475	326,225	4.00	405,043	4.00	3,568

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
673003	Stores	20,592	20,592	0	0	0	0.00	0	0.00	0
673004	Central Duplicating	37,545	22,460	36,545	31,477	23,062	0.00	36,545	0.00	5,068
673005	Mail Service	44,026	32,724	46,976	51,844	33,300	0.25	47,528	0.25	-4,316
674000	Staff Services	0	108	0	0	0	0.00	0	0.00	0
674001	Human Resources	789,687	731,311	766,995	789,370	619,104	8.00	864,262	8.00	74,892
674006	Institutional Development	8,849	668	9,146	9,146	0	0.00	0	0.00	-9,146
675000	Community Relations	170,665	165,040	194,268	198,268	153,545	1.00	205,660	1.00	7,392
675010	Staff Development	32,000	7,544	33,183	33,183	500	0.00	33,224	0.00	41
678000	Management Information	1,848,270	1,834,787	1,945,579	1,883,580	1,452,196	12.15	1,979,664	13.15	96,084
678001	Technology Services	0	0	924,062	986,062	848,741	12.00	950,960	12.00	-35,102
679004	Non-Instr Retiree Benefits	2,292	2,292	0	0	0	0.00	0	0.00	0
49 679005	COBRA Program	0	0	0	0	44	0.00	0	0.00	0
679006	Reimbursable Costs	0	0	0	3,520	963	0.00	0	0.00	-3,520
679008	Search Committee	54	970	0	0	0	0.00	0	0.00	0
692000	Parking	0	45,774	0	0	0	0.00	0	0.00	0
702000	Noninstitutional Activity	0	-104	0	0	0	0.00	0	0.00	0
711000	Current Operations	0	0	0	5	1,363	0.00	0	0.00	-5
	Total Expense Accounts	\$10,917,922	\$10,824,134	\$12,451,646	\$12,552,237	\$9,922,535	145.68	\$12,662,928	136.73	\$110,691



**San Mateo County Community College District
2004-05 Districtwide Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
1000	Academic Salaries	\$40,070,650	\$39,354,620	\$35,338,500	\$37,222,040	\$31,916,807	350.62	\$35,604,762	343.73	-\$1,617,278
2000	Classified Salaries	19,601,600	19,448,160	18,806,703	18,700,975	15,016,187	353.17	18,387,937	333.64	-313,038
3000	Employee Benefits	11,049,489	11,049,467	12,601,859	12,601,847	10,548,031	0.00	13,377,139	0.00	775,292
4000	Supplies & Materials	1,107,797	984,991	1,261,975	1,317,585	1,025,757	0.00	1,250,763	0.00	-66,822
5000	Other Oper. Expenses & Serv	3,590,003	3,185,567	3,465,056	3,549,584	2,454,568	0.00	3,601,079	0.00	51,495
6000	Capital Outlay	379,347	346,381	177,204	206,173	145,617	0.00	237,233	0.00	31,060
7000	Other Outgo - Expenses	50,563	206,470	40,348	48,113	7,804	0.00	424,813	0.00	376,700
	<i>INSTITUTION REVENUES</i>		0	0	0	0	0.00	0	0.00	0
	Salary and Benefits	70,721,739	69,852,247	66,747,062	68,524,862	57,481,025	703.79	67,369,838	677.37	-1,155,024
	Gen. & Admin. Exp.	5,127,710	4,723,409	4,944,583	5,121,455	3,633,746	0.00	5,513,888	0.00	392,433
	Transfers		0	0	0	0	0.00	0	0.00	0
	TOTAL EXPENSE ACCTS	\$75,849,449	\$74,575,656	\$71,691,645	\$73,646,317	\$61,114,771	703.79	\$72,883,726	677.37	-\$762,591



San Mateo County Community College District
2004-05 Districtwide Site Allocation Funds
By Program Category

Minor differentials are due to system rounding

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
010910	Ornamental Horticulture	\$142,708	\$140,571	\$129,217	\$139,217	\$108,566	1	\$133,134	1	-\$6,083
020110	Architectural Technology	87,416	84,120	35,076	29,673	37,309	0	12,031	0	-17,642
020300	Interior (Environ, Design	175,085	168,199	92,323	131,936	166,488	1	95,892	1	-36,044
040110	Biology	1,695,793	1,696,252	1,577,072	1,752,096	1,539,739	16.43	1,643,092	16.93	-109,004
050100	Business and Commerce	3,554,125	3,447,366	2,807,685	3,151,149	2,802,083	30.02	2,927,826	30.68	-223,323
051100	Real Estate	1,414	1,414	6,881	6,881	56,652	0	8,317	0	1,436
060200	Journalism	79,977	79,979	82,515	82,615	66,475	1	86,059	1	3,444
060300	Radio, Motion Picture, TV	93,316	90,346	11,875	16,875	22,617	0	11,912	0	-4,963
069900	Other Communications	331,911	318,657	409,112	464,795	372,727	5.48	501,828	5.48	37,033
070100	Computer, Info Sciences	245,021	240,502	159,338	206,615	182,924	1.64	162,788	1.68	-43,827
070300	Data Processing-Operation	754,827	729,010	715,623	661,401	512,974	7.14	633,601	5.92	-27,800
083500	Physical Education	2,549,364	2,554,961	1,957,138	2,191,337	1,984,091	20.33	1,931,372	19.83	-259,965
083510	Physical Fitness/Body Move	38,851	38,728	49,437	49,437	42,861	0.92	53,134	0.92	3,697
083700	Health Education	352,759	322,163	128,610	199,344	169,844	1	129,282	1	-70,062
089901	General Instruction	288,058	237,638	5,434,378	2,481,316	109,603	1	5,473,058	0	2,991,742
089903	Professional Development	608	608	0	0	0	0	0	0	0
090100	Engineering, General	59,644	54,003	89,941	89,941	78,720	0.8	90,373	0.8	432
092540	Electronics	395,488	395,030	318,305	309,724	258,866	3.54	319,360	3.6	9,636
093410	Electronic Communications	342,986	300,196	108,938	258,162	238,722	0.8	90,534	0.8	-167,628
094800	Automotive Technology	0	1,267	0	0	0	0	0	0	0
094810	Auto Mechanics	968,777	952,717	830,575	949,908	839,567	10	852,729	10	-97,179
094811	Toyota T-Ten	0	27	0	0	0	0	0	0	0
095010	Aviation Airframe Mechanics	284,097	283,174	186,681	179,393	151,269	1.87	18,599	0.2	-160,794

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
095230	Plumbing, Pipefitting	0	0	0	0	6,197	0	0	0	0
095300	Drafting Technology	131,177	128,951	129,241	139,219	128,226	1.19	168,835	1.65	29,616
095600	Industrial/Manufacturing	136	665	0	0	0	0	0	0	0
095630	Machine Tool/Machine Shop	31,143	30,650	26,015	25,997	49,611	0.36	27,081	0.36	1,084
095650	Welding and Cutting	124,618	124,557	124,057	130,541	128,881	1.32	128,198	1.32	-2,343
095720	Construction Inspection	70,937	66,888	39,567	59,567	49,966	0	39,696	0	-19,871
100200	Art	1,679,947	1,651,194	1,202,873	1,303,991	1,166,345	10.34	1,083,518	9.64	-220,473
100400	Music	1,102,537	1,027,986	542,843	714,056	680,609	5.48	501,639	4.48	-212,417
100401	Auxiliary Music	3,260	2,663	2,760	2,760	3,118	0	2,760	0	0
100700	Dramatic Arts	135,341	125,137	87,405	87,755	69,229	1	91,147	1	3,392
100800	Dance	101,923	98,596	93,501	93,501	80,855	1	97,838	1	4,337
103000	Graphic Arts	218,268	218,237	215,448	216,065	180,591	2	222,113	2	6,048
110100	Foreign Languages, General	1,007,459	982,069	573,516	645,847	666,976	4.9	596,546	4.83	-49,301
120310	Nursing, R.N.	648,836	647,274	464,916	516,800	463,381	4.93	463,727	4.93	-53,073
120370	Medical Assistant/Office	0	0	0	0	-214	0	0	0	0
120410	Dental Assistant	124,263	114,743	113,926	290,889	126,115	0.96	111,750	0.93	-179,139
120730	Respiratory Care/Therapy	117,506	111,778	79,946	127,963	126,291	1	169,230	2	41,267
121700	Surgical Technology	0	0	76,197	132,534	131,119	1	79,790	1	-52,744
122500	Radiological Technologies	131,264	126,038	80,143	121,229	156,508	1	83,749	1	-37,480
125000	Emergency Medical Technol	603	3,587	0	0	259	0	0	0	0
125020	Emergency Medical Training	141,167	137,329	13,567	59,678	57,858	0	13,663	0	-46,015
130100	Consumer Homemaking Educ.	432,517	415,231	183,468	246,743	261,104	2	183,588	2	-63,155
150100	English, General	6,050,159	5,867,672	4,857,062	5,318,197	4,540,283	47.75	4,817,403	46.07	-500,794
150600	Speech, Debate, Forensics	862,573	855,021	741,310	843,413	766,142	6.9	850,961	8	7,548
150700	Creative Writing	14,683	14,683	16,204	16,204	10,314	0	16,204	0	0
150900	Philosophy	217,204	214,683	183,463	215,703	198,120	2	186,898	2	-28,805
160100	Library Science	9,684	15,038	5,860	2,800	2,767	0.09	6,280	0.09	3,480
170100	Mathematics	3,885,217	3,875,419	2,957,196	3,502,364	3,243,777	29.95	3,001,050	28.95	-501,314

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
190100	Physical Sciences, General	2,105,663	2,114,815	1,996,884	2,094,854	1,853,081	21.21	1,964,301	19.94	-130,553
200100	Psychology, General	554,648	538,700	404,271	455,141	432,090	4.6	415,400	4.6	-39,741
210400	Human Services	55,800	53,433	21,087	38,301	66,692	0.24	49,660	0.47	11,359
210500	Administration of Justice	608,233	574,850	480,481	540,111	489,028	1.3	463,319	1.07	-76,792
210710	Child Development	426,043	424,448	293,111	435,155	459,109	3.5	310,226	3.5	-124,929
213300	Fire Control Technology	245,579	242,126	217,166	224,549	169,543	0.3	211,691	0.2	-12,858
213310	Fire and Safety Technician	0	166	0	0	0	0	0	0	0
220100	Social Sciences, General	3,186,495	3,176,263	2,240,285	2,772,905	2,508,078	20.04	2,476,521	19.7	-296,384
220108	Social Sciences, Honors	53,243	67,952	42,048	42,048	35,499	0.4	42,402	0.4	354
220200	Anthropology	43,550	44,832	23,082	34,020	44,198	0.3	0	0	-34,020
220400	Economics	111,961	111,753	92,433	73,139	72,516	0.6	74,692	0.8	1,553
220500	History	151,638	151,224	101,977	129,264	140,857	1.3	81,607	1	-47,657
220600	Geography	18,741	18,740	0	0	2,663	0	0	0	0
220700	Political Science	60,832	58,993	65,110	72,216	69,999	1	68,294	1	-3,922
300200	Culinary Arts	0	378	0	0	0	0	0	0	0
300700	Cosmetology	1,394,889	1,454,350	1,267,382	1,433,403	1,278,535	16.78	1,340,419	17.08	-92,984
490100	General Liberal Arts	14,496	38,626	4,514	20,934	18,923	0	4,588	0	-16,346
490101	AIFS	78,877	78,350	2,800	2,800	4,329	0	2,800	0	0
490102	Humanities	31,755	29,458	550	10,275	11,103	0	550	0	-9,725
490104	ITV Instruction	231,369	207,511	123,939	196,892	184,326	1	134,489	1	-62,403
493000	General Studies	61,704	54,454	37,050	63,165	50,984	0.45	44,954	0.25	-18,211
493001	Basic Skills	376,889	367,871	453,227	380,563	302,849	4.03	382,877	4.03	2,314
493002	Career Dev Skills	18,813	18,821	10,686	10,686	9,872	0	10,686	0	0
493010	Guidance	212,821	211,790	199,038	236,875	217,134	1.99	232,630	2.21	-4,245
493012	Cooperative Education	596,758	589,113	298,598	369,716	336,090	3.15	403,481	3.95	33,765
493030	Learning Skills - Disabled	140,123	145,810	139,360	152,192	119,811	1.36	141,988	1.36	-10,204
493080	English as a Second Lang	1,062,639	1,055,729	864,585	1,244,658	1,497,598	11.23	1,009,781	10.14	-234,877
	SUBTOTAL INSTR SERVICES	41,528,206	40,823,573	37,320,868	39,199,493	33,411,432	323.91	37,985,941	316.79	-1,213,552

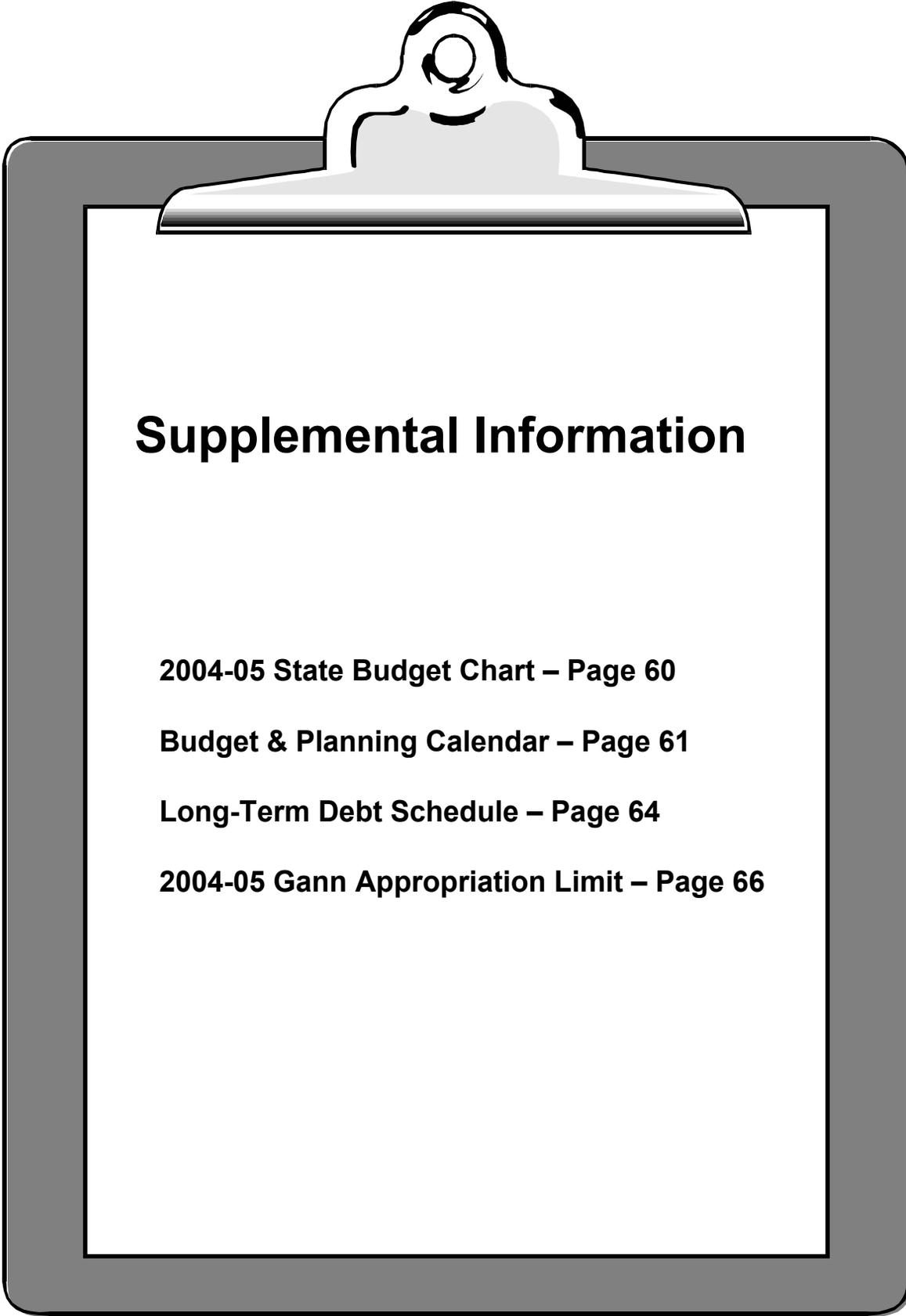
Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
601000	Academic Administration	442	3,458	0	0	445	0	0	0	0
601001	VP for Instruction	1,019,362	987,826	1,045,382	1,085,101	871,377	10.93	1,053,198	10.8	-31,903
601002	Accreditation	11,551	18,554	25,150	17,316	17,073	0.1	6,195	0	-11,121
601004	Division Dean	3,250,570	3,179,923	3,142,162	3,145,997	2,547,307	34.95	3,488,196	36	342,199
601005	Cont Educ Director	82,984	87,389	112,467	112,467	97,750	1.34	47,424	0.34	-65,043
601006	Academic Senate	217,230	200,681	113,506	113,506	105,761	1.2	150,842	1.3	37,336
602000	Course and Curriculum Dvl	146,569	179,553	122,857	124,857	102,629	1	0	0	-124,857
602200	Center for Teaching and Learn	347,903	306,073	103,765	103,765	52,863	0.5	104,016	0.5	251
604000	Computer Assisted Instruc	279,849	277,700	159,552	159,552	134,190	2.55	167,583	2.55	8,031
604001	Technology Innovation	7,500	0	7,715	7,715	0	0	0	0	-7,715
611000	Library	1,508,596	1,501,291	1,546,638	1,562,077	1,392,390	18.79	1,570,262	18.73	8,185
612000	Media Services	516,008	509,573	340,106	340,106	269,725	4.75	351,207	4.75	11,101
613000	Learning Center	430,054	391,371	312,078	312,077	260,504	3.93	320,380	3.93	8,303
613003	Special Programs and Serv	126	126	0	0	0	0	0	0	0
621000	Reg,Transfers,Transcripts	1,902,007	1,888,967	1,741,546	1,741,543	1,436,182	23.66	1,901,046	23.4	159,503
621001	Commencement	11,395	6,123	13,121	13,121	1,973	0	13,130	0	9
622000	Stdnt Records,Stats	0	0	0	0	0	0	3,700	0	3,700
622001	Resch/Eval-Matriculation	63,257	63,224	47,757	47,757	37,177	0.5	50,568	0.5	2,811
623002	Orient/Matriculation	286	0	0	0	0	0	0	0	0
623003	Recruitment	51,292	54,398	75,974	71,474	47,033	0.67	76,741	0.67	5,267
631000	Counseling Services	2,959,426	2,944,561	2,721,435	2,632,436	2,309,129	26.28	2,729,723	26.9	97,287
631010	Transfer Center	352,334	326,366	301,647	304,647	248,212	3.84	312,040	3.84	7,393
632001	Skls Assess/Matriculation	12,849	5,833	63,321	63,321	52,447	1	65,447	1	2,126
632002	Mentor Prog Hisp 88-89	2,711	2,669	18,380	18,380	15,253	0.2	19,829	0.2	1,449
639001	Career Education Office	29,323	29,323	4,364	4,364	2,975	0	4,364	0	0
639003	Career Development	237,371	261,740	222,767	206,461	166,725	2.47	97,342	1.2	-109,119
639005	Testing	1,126	61	0	0	0	0	0	0	0
639006	Job Placement	2,600	2,516	2,601	2,601	1,975	0	2,601	0	0

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
639008	EOPS Counseling	32,198	0	0	0	0	0	0	0	0
641000	Vice President - Student	634,529	627,344	708,011	645,432	487,216	5.7	685,514	5.7	40,082
641001	Coord-Train/Matriculation	75,356	73,766	79,658	79,658	71,271	1	83,000	1	3,342
642000	Financial Aid Administration	602,415	602,640	795,201	795,202	543,114	10.04	762,666	9.54	-32,536
642002	Federal Workstudy Program	43,000	34,192	47,472	47,472	0	0	47,536	0	64
642600	EOPS Administration	397,618	396,132	268,124	311,475	260,508	2.83	304,174	3.08	-7,301
643000	Health Services	162,491	162,494	89,946	93,210	78,129	0.9	93,159	0.87	-51
646000	Disabled Student Svcs	16,350	3,233	53,878	58,947	41,944	0.25	55,172	0.5	-3,775
647000	Foreign Student Services	156,252	157,300	143,446	151,128	116,278	2.21	156,228	1.97	5,100
649001	Programs & Svcs	69,136	42,622	70,033	71,448	51,914	1.1	111,745	1.1	40,297
649003	EOPS Srvc for Students	10,113	10,114	10,522	10,522	8,897	0.1	15,917	0.15	5,395
	SUBTOTAL INSTRUCT SUPPORT	15,644,179	15,339,136	14,510,582	14,455,135	11,830,366	162.79	14,850,945	160.52	395,810
651000	Maintenance/Operation Sup	1,081,516	1,096,268	1,080,230	1,072,637	871,324	12	1,299,816	12	227,179
651001	Building Maint & Rep	1,077,334	1,088,293	1,169,876	1,171,990	966,483	13	1,154,365	12.01	-17,625
651002	Custodial Services	2,113,928	2,101,459	2,207,450	2,166,032	1,729,746	38	2,176,418	35	10,386
651003	Grounds Maint & Rep	784,942	771,493	716,642	733,214	603,493	12.5	571,438	8.97	-161,776
651004	Utilities	0	723	700	700	0	0	700	0	0
651005	Bldgs & Grounds Other	99,329	129,557	98,171	103,667	92,370	0	157,682	0	54,015
651006	Construction	260	260	0	0	0	0	0	0	0
651007	Elevators	6,907	6,636	1,906	1,906	779	0	1,938	0	32
651008	Telephone Services	95,007	95,814	8,003	8,003	1,128	0	2,040	0	-5,963
	SUBTOTAL MAINTENANCE & OPER	5,259,223	5,290,503	5,282,978	5,258,149	4,265,323	75.5	5,364,397	67.98	106,248
661000	Institutional Research	264,741	289,826	227,351	227,351	123,412	2.3	200,880	2	-26,471
661001	Rsrch/Develop Instr Plan	174,767	167,770	180,242	180,242	149,798	1.92	183,626	1.92	3,384
662000	Management Planning	1,343,602	1,313,356	1,357,408	1,355,077	1,191,283	10.26	1,406,230	11	51,153
662002	Governing Board	152,652	140,610	136,221	136,221	96,143	6	129,444	6	-6,777
662003	Master Planning	12,030	12,030	0	0	5,061	0	0	0	0
662004	Chancellor	508,328	504,680	569,667	570,145	446,417	4	507,012	3	-63,133

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
662005	Budget Development	196,100	193,431	219,119	267,481	213,342	1.73	221,711	1.6	-45,770
664000	Classified Council	150	0	150	150	0	0	150	0	0
669001	Chief Labor Negotiator	0	-2,346	0	0	0	0	0	0	0
669002	AFT Negotiated	136,456	109,357	174,521	174,522	151,301	1.82	175,024	1.87	502
669003	Management Study	99,662	99,662	58,675	35,893	30,978	0.3	0	0	-35,893
671000	Fiscal Operations	2,019,553	2,001,655	2,219,076	2,281,190	1,760,527	29.85	2,425,674	26.82	144,484
672000	General Administrative Svcs	1,342	1,719	0	13,001	7,738	0	0	0	-13,001
672001	General Accounting Svcs	418,223	379,350	475,977	475,977	377,106	4.75	496,137	4.75	20,160
673001	Security	341,589	328,203	424,760	424,759	358,500	6.15	116,540	0	-308,219
673002	Purchasing	355,423	342,033	398,018	401,475	326,225	4	405,043	4	3,568
673003	Stores	20,592	20,592	0	0	0	0	0	0	0
673004	Central Duplicating	144,961	113,310	171,465	165,207	115,095	1.4	170,027	1.4	4,820
673005	Mail Service	462,795	397,041	478,186	483,304	330,077	4.1	522,886	4.1	39,582
674000	Staff Services	114	236	0	0	615	0	0	0	0
674001	Human Resources	789,687	731,311	766,995	789,370	619,104	8	864,262	8	74,892
674002	Management Development	5,595	5,595	0	0	0	0	0	0	0
674004	Faculty Development	66,931	76,624	46,162	46,162	-206	0	0	0	-46,162
674006	Institutional Development	20,913	13,134	9,146	9,146	1,601	0	0	0	-9,146
675000	Community Relations	1,364,276	1,287,977	1,420,281	1,400,068	1,056,053	9.2	1,430,590	9	30,522
675010	Staff Development	32,000	7,544	33,183	33,183	500	0	33,224	0	41
676000	Staff Diversity	0	0	0	0	451	0	0	0	0
678000	Management Information	1,989,535	1,969,310	1,953,279	1,891,530	1,455,730	12.15	1,987,364	13.15	95,834
678001	Technology Services	0	0	924,062	986,062	848,741	12	950,960	12	-35,102
679003	AB1725 General	0	0	0	0	-86	0	0	0	0
679004	Non-Instr Retiree Benefits	2,292	2,292	0	0	629	0	0	0	0
679005	COBRA Program	0	0	0	0	44	0	0	0	0
679006	Reimbursable Costs	32,122	33,934	0	3,520	21,506	0	0	0	-3,520
679008	Search Committee	54	970	0	0	0	0	0	0	0

Code	Program	2002-03 Budget + Transfers	2002-03 Actual	2003-04 Budget	2003-04 Budget + Transfers	2003-04 Actual 6/1/2004	2003-04 Employee FTE	2004-05 Tentative Budget	2004-05 Employee FTE	Change from 2003-04
679900	Other Gen'l Inst Support	40,076	39,379	75,200	75,200	62,390	1	79,967	1	4,767
	SUBTOTAL INSTITUTIONAL SUPPORT	10,996,561	10,580,585	12,319,144	12,426,236	9,750,075	120.93	12,306,751	111.6	-119,485
681000	Community Services	0	0	0	0	873	0	0	0	0
681005	Community Development	29,301	45,636	38,178	38,178	31,434	0.5	38,886	0.5	708
689001	Masterworks Chorale	28,712	29,463	26,707	27,222	27,374	0	26,707	0	-515
689002	Com Svcs Civic Center	29,446	29,442	30,608	30,608	25,906	0.5	31,404	0.5	796
689003	Civic Center Theater	198,729	178,521	161,403	187,403	148,003	2	161,271	2	-26,132
692000	Parking	16,902	127,167	26,759	26,760	613	0	80,755	0	53,995
694000	Student/Cocurricular Activ	653,210	658,181	538,262	559,485	466,687	2.44	580,942	2.44	21,457
694001	Student Publications	12,356	12,321	6,675	6,575	1,478	0	6,675	0	100
696000	Child Development Centers	5,058	5,753	45,608	45,608	4,395	0.05	41,333	0	-4,275
699001	Student Activities	317,252	318,602	322,480	324,067	261,022	3.87	331,635	3.87	7,568
699002	Student Activities - Cafe	129	129	0	0	0	0	0	0	0
701000	Auxiliary Classes	67,368	67,367	70,081	70,081	58,440	0.55	70,417	0.55	336
702000	Noninstitutional Activity	0	-104	0	0	0	0	0	0	0
703000	KCSM Management/Aux Ops	451,372	454,223	387,120	387,120	317,216	4	390,939	4	3,819
703001	KCSM Programming/Aux Ops	87,708	87,709	100,421	100,421	83,932	1	102,915	1	2,494
703002	KCSM Production/Aux Ops	168,311	168,311	101,635	101,635	85,686	1	103,500	1	1,865
703003	KCSM Broadcasting/Aux Ops	171,077	171,079	189,560	189,560	158,469	2	194,329	2	4,769
703004	KCSM Prog Info/Promo-Aux	59,266	62,941	70,138	70,138	57,971	1	76,414	1	6,276
703005	KCSM Fund Raising/Mmbrshp	32,532	32,532	0	0	0	0	0	0	0
703006	KCSM Underwriting/Grants-	92,551	93,246	142,438	142,438	116,182	1.75	137,570	1.62	-4,868
711000	Current Operations	0	0	0	5	1,363	0	0	0	-5
	SUBTOTAL ANCILLARY SVCS	2,421,280	2,542,519	2,258,073	2,307,304	1,847,044	20.66	2,375,692	20.48	68,388
870450	Facility Use Receipts	0	-660	0	0	0	0	0	0	0
	SUBTOTAL CONTINGENCY	0	-1,320	0	0	0	0	0	0	0
	Total Expense Accounts	\$75,849,449	\$74,575,656	\$71,691,645	\$73,646,317	\$61,104,240	703.79	\$72,883,726	677.37	-\$762,591

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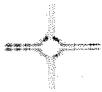
Supplemental Information

2004-05 State Budget Chart – Page 60

Budget & Planning Calendar – Page 61

Long-Term Debt Schedule – Page 64

2004-05 Gann Appropriation Limit – Page 66



Item	2003-04 (as enacted)	2004-05 Governor's May Revision	Senate Sub 1	Assembly Sub 2
General Apportionment				
Apportionments: General Fund	1,589,149,000	1,973,547,000	1,978,347,000	2,013,547,000
Apportionments: Local Property Tax Revenues	2,121,398,000	1,771,857,000	1,771,857,000	1,771,857,000
Apportionments: Student Fees	260,138,000	338,181,000	333,881,000	298,181,000
Programs folded into the base apportionment (below)	-	352,819,000	225,000,000	225,000,000 (a)
Cost-of-living adjustment (categorical COLA incl. below)	-	100,164,000	100,164,000	100,164,000
Equalization	-	80,000,000	80,000,000	40,000,000 (b)
Total General Apportionment (incl. 59.8 for equalization)	3,970,685,000	4,616,568,000	4,489,249,000	4,448,749,000
Categorical Programs				
Academic Senate for the Community Colleges	467,000	467,000	467,000	467,000
Basic Skills and Apprenticeship	40,552,000	42,219,000	42,219,000	42,219,000
California Virtual University	1,347,000	1,347,000	1,347,000	1,347,000
Disabled Students Programs and Services	82,583,000	85,977,000	85,977,000	85,977,000
Economic Development	35,790,000	35,790,000	35,790,000	35,790,000
Extended Opportunities Programs and Services	82,671,000	86,069,000	86,069,000	86,069,000
CARE	12,221,000	12,723,000	12,723,000	12,723,000
Faculty and Staff Diversity	1,747,000	1,747,000	1,747,000	1,747,000
Foster Care Education Program	1,754,000	1,754,000	1,754,000	1,754,000
Fund for Student Success	6,158,000	6,158,000	6,158,000	6,158,000
Growth for Apportionments	57,900,000	121,120,000	147,520,000	147,520,000 (c)
Hazardous Substances	4,404,000	4,404,000	4,404,000	4,404,000
Instructional Equipment and Library Materials	12,471,000	24,940,000	12,470,000	12,470,000
Instructional Improvement	312,000	-	-	-
Matriculation	54,307,000	Folded into base.	56,539,000	56,539,000
Noncredit Growth	-	4,012,000	-	-
Noncredit Rate Enhancement	-	-	6,012,000	6,012,000
Partnership for Excellence	225,000,000	Folded into base.	Folded into base.	Folded into base.
Part-Time Faculty Compensation	50,828,000	Folded into base.	50,828,000	50,828,000
Part-Time Faculty Health Insurance	1,000,000	Folded into base.	1,000,000	1,000,000
Part-Time Faculty Office Hours	7,172,000	Folded into base.	7,172,000	7,172,000
Scheduled Maintenance/Special Repairs	12,470,000	24,940,000	12,470,000	12,470,000
Special Services for CalWorks Recipients	34,580,000	34,580,000	34,580,000	34,580,000
Student Financial Aid Administration	46,447,000	47,757,000	47,757,000	47,757,000
Teacher and Reading Development Partnership	3,700,000	-	-	-
Telecommunications and Technology Infra.	22,025,000	22,025,000	22,025,000	22,025,000
Transfer Education and Articulation	1,974,000	1,974,000	1,974,000	1,974,000
Miscellaneous (Non-program) Items				
Health Fee Mandate Reimbursement	1,000	2,000	2,000	2,000
Lease-Purchase Bond Payments	55,039,000	57,381,000	57,381,000	57,381,000
Lottery	140,922,000	140,922,000	140,922,000	140,922,000
Total State-Determined Funding	4,966,849,000	5,352,851,000	5,366,556,000	5,326,056,000
Funded FTES	1,104,030	1,137,150	1,144,327	1,144,327
Funding per FTES	\$ 4,495	\$ 4,707	\$ 4,690	\$ 4,654

(a) Because of the effect of the deferral, \$175 million of the Partnership is being folded in in 2004-05, with an additional \$50 million being folded in in July 2005. Programmatically, districts will have the benefit of the \$225 million in their 2004-05 budgets.

(b) The Assembly subcommittee used \$40 million of equalization funds to provide for a student enrollment fee of \$22 per unit, with no differential fee. Both houses rejected the differential fee.

(c) The Assembly and Senate provide 3.65% enrollment growth, funding an additional 7,200 FTES.

(d) Of this amount, \$28.4 million would be allocated as a block grant of one-time funds and credited to the 2003-04 Proposition 98 guarantee.

San Mateo County Community College District

January 28, 2004

BOARD REPORT NO. 04-1-7CA

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor-Superintendent

PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

APPROVAL OF 2004-05 BUDGET AND PLANNING CALENDAR

The budget development process for 2004-05 requires formulation of a budget calendar. Included in the 2004-05 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2004-05 on September 8, 2004.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2004-05 Budget and Planning Calendar.

BUDGET AND PLANNING CALENDAR, 2004-05

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2004 Schedule of Classes		
October		Review of preliminary budget assumptions and potential budget scenarios	
November – December	Presentations to College Committees and staff regarding preliminary budget assumptions and potential budget scenarios	Review of Budget and Planning Calendar, discussion of budget strategies and allocations ,and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting).	Approval of 2004-05 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/February	Chancellor's Council discussions of budget strategies and allocations.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2004 Schedule of Classes	Review of 2004-05 Mid-Year Budget Report and preliminary District revenue assumptions and expenditure plans.	Review of 2004-05 Mid-Year Budget Report and preliminary District revenue assumptions and expenditure plans.
February/March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.		
March	Campuses Finalize Fall 2004 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2004-05 budget priorities and Districtwide allocations.
May 14	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	District Office completes budget input and prepares Tentative Budget document	Review of 2004-05 Tentative Budget	
June 23			Adoption of 2004-05 Tentative Budget and 2004-05 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2004-05 State Budget		
August	Legislative Trailer Bills		
August	2003-04 books are closed. District Office completes budget input and prepares Final Budget document.		
September 8			Public Hearing/Adoption of 2004-05 Final Budget.

**San Mateo County Community College District
LONG TERM DEBT
AS OF 06/30/04**

	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	
Balance 06/30/03	\$ 96,875,613	
Principal	-	
Interest	-	
Balance 06/30/04	96,875,613	
Principal	2,335,000	
Interest	4,310,013	
Balance 06/30/05	94,540,613	\$ 30,885,000
Principal	3,455,000	-
Interest	3,521,628	515,790
Balance 06/30/06	91,085,613	30,885,000
Principal	3,905,000	-
Interest	3,417,978	1,497,456
Balance 06/30/07	87,180,613	30,885,000
Principal	1,395,000	385,000
Interest	3,300,828	1,497,456
Balance 06/30/08	85,785,613	30,500,000
Principal	1,560,000	465,000
Interest	3,258,978	1,485,906
Balance 06/30/09	84,225,613	30,035,000
Principal	1,855,000	525,000
Interest	3,212,178	1,471,956
Balance 06/30/10	82,370,613	29,510,000
Principal	2,175,000	610,000
Interest	3,150,963	1,456,206
Balance 06/30/11	80,195,613	28,900,000
Principal	2,525,000	240,000
Interest	3,072,119	1,431,806
Balance 06/30/12	77,670,613	28,660,000
Principal	2,935,000	295,000
Interest	2,945,869	1,423,406
Balance 06/30/13	74,735,613	28,365,000
Principal	3,355,000	360,000
Interest	2,828,469	1,411,606
Balance 06/30/14	71,380,613	28,005,000
Principal	3,805,000	425,000
Interest	2,694,269	1,397,206
Balance 06/30/15	67,575,613	27,580,000
Principal	4,285,000	500,000
Interest	2,542,069	1,379,675
Balance 06/30/16	63,290,613	27,080,000
Principal	4,845,000	570,000
Interest	2,327,819	1,359,050
Balance 06/30/17	58,445,613	26,510,000
Principal	3,736,040	650,000
Interest	3,801,360	1,334,825
Balance 06/30/18	54,709,573	25,860,000
Principal	3,962,600	765,000
Interest	3,960,850	1,306,388
Balance 06/30/19	50,746,973	25,095,000
Principal	4,196,431	850,000
Interest	4,127,857	1,271,963
Balance 06/30/20	46,550,542	24,245,000
Principal	4,440,547	955,000
Interest	4,303,559	1,227,338
Balance 06/30/21	42,109,995	23,290,000
Principal	4,687,950	1,065,000
Interest	4,499,150	1,177,200
Balance 06/30/22	37,422,045	22,225,000
Principal	4,960,547	1,175,000
Interest	4,692,454	1,121,288
Balance 06/30/23	32,461,498	21,050,000

**San Mateo County Community College District
LONG TERM DEBT
AS OF 06/30/04**

	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	
Principal	5,236,959	1,300,000
Interest	4,905,542	1,062,538
Balance 06/30/24	27,224,539	19,750,000
Principal	6,184,173	1,425,000
Interest	4,470,077	997,538
Balance 06/30/25	21,040,366	18,325,000
Principal	6,582,960	1,600,000
Interest	4,612,040	926,288
Balance 06/30/26	14,457,406	16,725,000
Principal	7,006,327	1,745,000
Interest	4,755,672	946,288
Balance 06/30/27	7,451,079	14,980,000
Principal	7,451,079	1,895,000
Interest	4,902,920	759,038
Balance 06/30/28	-	13,085,000
Principal	-	2,105,000
Interest	-	664,288
Balance 06/30/29		10,980,000
Principal		2,280,000
Interest		559,038
Balance 06/30/30		8,700,000
Principal		670,000
Interest		445,038
Balance 06/30/31		8,030,000
Principal		730,000
Interest		411,538
Balance 06/30/32		7,300,000
Principal		785,000
Interest		374,125
Balance 06/30/33		6,515,000
Principal		845,000
Interest		333,894
Balance 06/30/34		5,670,000
Principal		910,000
Interest		290,588
Balance 06/30/35		4,760,000
Principal		675,000
Interest		243,950
Balance 06/30/36		4,085,000
Principal		735,000
Interest		209,356
Balance 06/30/37		3,350,000
Principal		790,000
Interest		171,688
Balance 06/30/38		2,560,000
Principal		855,000
Interest		131,200
Balance 06/30/39		1,705,000
Principal		1,705,000
Interest		87,381
Balance 06/30/40		-
Principal		-
Interest		-

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2004-2005**

DISTRICT NAME: San Mateo County Community College District

DATE: June 1, 2004

I. 2004-2005 APPROPRIATIONS LIMIT:

A. 2003-2004 Limit	<u>\$115,972,961</u>
B. Price factor: 1.0328	
C. Population factor:	
1. 2002/ 2003 Second Period Actual FTES	<u>20,388</u>
2. 2003/2004 Second Period Actual FTES	<u>19,730</u>
3. 2003/2004 Population change factor	<u>0.967726</u>
(line C.2. Divided by line C.1.)	
D. 2003-2004 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	<u>\$115,911,209</u>
E. Adjustments to increase limit:	
1. Transfers in of financial responsibility	
2. Temporary voter approved increases	
3. Total adjustments - decrease	<u>(-0-)</u>
SUB-TOTAL	<u>\$115,911,209</u>
F. Adjustments to decrease limit:	
1. Transfers out of financial responsibility	
2. Lapses of voter approved increases	
3. Total adjustments - decrease	<u>(-0-)</u>
G. 2004-2005 Appropriations Limit	<u>\$115,911,209</u>

II. 2004-2005 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) NOTE; SEE INSTRUCTIONS PAGE FOR CHANGE IN ITEMS INCLUDED.	\$ 4,483,750
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	695,000
C. Local Property taxes	70,750,000
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	606,000
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates	<u>(-0-)</u>
H. 2004-2005 Appropriations Subject to Limit	<u>\$ 76,534,750</u>

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2004-2005
(For Office use only)

		Tentative Budget 2004-2005
A. State Aid		
8614 Apprenticeship	***	355,000
8617 Gains (Started from 00-01 Gains should no longer be included as State Aid ... are categorical revenue per State)		
8618 Basic Skill		0
8615 Other Gen Apportionment (Partnership for Excellence)		4,128,750
8611 General Apportionment		0
Total		4,483,750
B. State Subventions		
8698 Timber		-
8685 Trailer Coach		-
8684 In Lieu of Tax		-
8672 Subvent Home		695,000
Total		695,000
C. Property Tax		
8874 Enrollment	7,190,000	7,046,200
8811 Sec. Tax		61,180,000
8812 Unsec Tax		6,065,000
8813 Prior Tax		-
8817 Tax Supplemental		2,710,000
8810 ERAF		795,000
Total		70,750,000
Total tentative budget		78,491,200
D.		
E.		
F.		
8860 Interest on Proceeds of Taxes	****	\$ 606,000

*** Total actual hour reported for 2003-04 apprenticeship that was 73,155. Estimated income
73,155 \$4.86 355,533

**** Interest total budgeted \$868,000

Pool II	484,582		
Pool III	41,858		
Floating	60,000		
LAIF	19,560		
Trans	262,000		
Total	868,000	Total proceeds of taxes	606,000