

# San Mateo County Community College District

## 2005-06 Tentative Budget Report



## **Front Cover Photos**

### **Row 1 – Cañada College**

*Left:* Completed main campus gateway with new landscape and hardscape

*Right:* Construction of new athletic fields scheduled for completion in Fall 2005

### **Row 2 – College of San Mateo**

*Left:* New football field and stadium under construction scheduled for completion in Fall 2005 (*Photo courtesy of CSM Instructor Steve Cooney*)

*Right:* Integrated Science Center, Bldg. 36 scheduled for completion in Spring 2006

### **Row 3 – Skyline College**

*Left:* New baseball field complex

*Right:* Construction of Student Services and Community Center & Science Annex, Bldgs. 6/7A, scheduled for completion in Winter 2005

### **Row 4 – San Mateo County Community College District Office**

*Left & Right:* College Vista Faculty/Staff Housing complex scheduled for completion in Fall 2005

San Mateo County  
Community College District

**2005-06 Tentative Budget Report**

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**San Mateo County Community College District  
2005-06 Tentative Budget Report**

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## 2005-06 TENTATIVE BUDGET

The following report provides a summary of 2005-06 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.

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### STATE BUDGET SUMMARY

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The final effects of the 2004-05 State budget for the San Mateo County Community College District were not known to the District until March 2005. The San Mateo County Controller notified the District at that time that it would not be held harmless from the property tax shift provisions in the 2004-05 State budget.

Budget trailer legislation that was included in the 2004-05 State budget held harmless certain districts and county special education programs from property tax shift provisions. District officials had been assured that San Mateo County Community College District, as a “self-supporting” district, would qualify for hold harmless protection and from losing property tax support. Unfortunately, the language in the legislation was interpreted by the County Controller as denying that protection.

As a result of the property tax shift, coupled with a property tax shortfall, it is

expected that the District will receive approximately \$15 million in State apportionment in 2004-05, marking the first year since 1997-98 that the District has received “base” apportionment funding.

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### 2005-06 BUDGET PROPOSAL

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Governor Schwarzenegger released his 2005-06 spending plan on January 10, 2005. Details relating to community colleges are outlined below:

- **COLA** – \$195.5 million for a 3.93% cost-of-living adjustment including basic skills, EOPS, DSPS, and Matriculation.
- **Growth** – \$136.7 million for 3% enrollment growth and statutory enrollment growth of 1.89% for basic skills, EOPS, DSPS and Matriculation.
- **Equalization** – no augmentation
- **Proposition 98** – The share to community colleges improved from 10.25% to 10.35%. Also major structural changes were proposed.
- **Student Fees** – no increase
- **Retirement** – Shift of \$469 million in STRS retirement payments to schools without funds to offset costs. Also includes shift for new employees from defined benefit retirement programs to defined contribution programs.

- **Economic Development** - \$20 million in one-time funds to increase coordination between community colleges and high schools for fully articulated, industry-driven career technical education curricula.

- **Accountability** - \$31.4 million set-aside for potential restoration to community college apportionments (Partnership for Excellence), pending the outcome of the Board of Governors' recommendations this Spring.

- **Capital Outlay** - \$263 million from State bond funds for 50 community college projects. For the San Mateo County Community College District, this includes close to \$4 million for the Library/Learning Resources/Student Services Center at Cañada College, the Student Services consolidation at College of San Mateo, and the Allied Health Vocational Training Center at Skyline College.

#### **Developments Preceding May Revise**

**Legislative Analyst** - In late February, the Legislative Analyst issued its analysis of the Governor's proposed budget and made recommendations, including recognizing nearly \$2 billion more in revenue than the Governor's budget proposal, and for community colleges, raising enrollment fees to \$33 per unit, reducing funding for enrollment growth, increasing COLA from 3.93% to 4.1%, and allocating up to \$80 million, if available, for equalization.

**SB 361** - The Board of Governors of the California Community Colleges adopted system recommendations on community college finance at its March meeting, which reflected the culmination of six months of work by the Workgroup on Community College Finance. These recommendations were later incorporated into SB 361 authored by Senator Jack Scott. On April 28, 2005, the Senate Education Committee unanimously approved SB 361, and the bill has moved to the Senate Appropriations Committee. If approved, the bill provides that statutory changes to the apportionment mechanism will be implemented in 2006-07.

**Partnership for Excellence** - The Department of Finance confirmed that they were in agreement with the California Community College System Office on the accountability mechanism recently developed in response to the veto of \$34.1 million in Partnership for Excellence funds. The agreement is expected to lead to full restoration of the \$34.1 million for 2005-06.

**Retirement System Reform** - On April 7, 2005, Governor Schwarzenegger dropped his reform initiative to change both CalPERS and CalSTRS from defined benefit retirement programs to defined contribution programs. The Governor will continue to work with the Legislature to evaluate cost savings programs; however he has indicated that if no agreement is reached, a ballot measure may be introduced next year.

Governor Schwarzenegger continued his push to require school districts to pay for the State's annual STRS contribution. This action would transfer \$469 million in costs to local school districts.

**Ballot Measure** - The California Teachers Association has funded marketing efforts to oppose the Governor's broken promises relating to education and to his plan to severely weaken Proposition 98, the voter-approved measure that guarantees minimum funding for schools.

The Governor's proposed ballot measure, "California Live Within Our Means Act" proposes structural changes to the State Constitution relating to Proposition 98 and the State budget process. These policy changes include: (1) capping the current amount owed to Proposition 98 due to prior actions by the State, (2) eliminating the maintenance factor (requires that funding shortfalls are eventually restored), (3) eliminating the provision that allows the Legislature to "suspend" the minimum funding guarantee, and (4) overriding the minimum funding guarantee with a requirement that the State impose across-the-board spending cuts on all State programs whenever the Legislature fails to pass a balanced State budget by a specified deadline. The initiative would grant the Governor unilateral authority to reduce the minimum funding guarantee in years of fiscal constraint. Further, if the Legislature doesn't enact cuts quickly enough, the initiative gives

the Governor the power to make cuts "at his discretion" without the ability of the Legislature to override them with a two-thirds vote.

While schools contend that the proposal compromises the State's guaranteed commitment to public education, the Governor contends that the proposal will smooth out the level of funding growth and enable the State to more effectively adjust to economic exigencies. It has been estimated that the Governor's Proposition 98 initiative could reduce community college funding by \$538 million per year from what is currently constitutionally required.

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### 2005-06 MAY REVISION

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On May 13, 2005, the Governor's May Revision was released. The District's Tentative Budget reflects the major components of the Governor's revised budget plan relating to California community colleges as outlined below:

- **COLA** - \$15 million for a COLA increase using a factor of 4.23% as compared with the January estimate of 3.93%. The revised COLA also applies to selected categorical programs (Basic Skills, Apprenticeship, DSPS, EOPS, and Matriculation).

- **Proposition 98** – Improvement of the community college share of Proposition 98 from 10.35% in the Governor's January

budget proposal to 10.46% in the May Revision.

- **Equalization** – The May Revision includes \$40 million to continue equalizing disparities in funding per credit full-time equivalent students (FTES), with the goal of equalizing credit rates to the 90<sup>th</sup> percentile pursuant to the statutory formula. Combined with \$80 million made available in 2004-05, the total support for equalization would be \$120 million, which is approximately one-half of the total cost to achieve the equalization goal. The San Mateo County Community College District will be eligible for receiving an allocation.

- **Partnership for Excellence** – The May Revision includes restoration of \$31.4 million in PFE funding which was conditioned on the enactment of legislation (based on the Board of Governors' recommendations) for district-specific reporting of specified educational outcomes. The funds will be appropriated in 2005-06 in the same amounts lost by Districts as a result of last year's veto of Partnership for Excellence funds. There will not be a restoration of funds in 2004-05.

- **Career-Technical Education** – Also included is an increase of \$17.4 million of one-time funds, for a revised total of \$37.4 million, to support additional quick start and capacity building efforts. The Administration also proposes three (two-year) limited term positions and \$360,000 in federal reimbursement authority to implement and

administer this initiative. While one-time funds are used for this purpose, the Administration proposes to evaluate program implementation to determine the appropriate focus and magnitude of ongoing funding in subsequent budgets.

- **Nursing** – An additional \$10 million of one-time funds is made available for equipment and other start-up costs associated with planned future expansion of nursing enrollments at the community colleges. These funds would provide 1,800 additional slots to respond to the nursing shortage as part of the Governor's Nursing Initiative.

- **STRS Payment Shift** – The May Revision did not change the Governor's January proposal to shift to school and community college districts \$469 million of the state's payment responsibilities for the State Teachers' Retirement System. The cost to the San Mateo County Community College District's Unrestricted General Fund is estimated at \$700,000.

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## SMCCCD BUDGET PLANNING

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The Tentative Budget for 2005-06 has been prepared based upon the Governor's May Revision and other revenue and expenditure estimates. The Tentative Budget will be revised to incorporate any changes resulting from the final State budget and the 2004-05 fiscal year-end close.

Following announcement of the Governor's May Revision, Budget subcommittees of the Senate and Assembly held hearings to consider the Governor's budget initiatives. The Senate Budget Subcommittee voted to appropriate an additional \$2 billion for Proposition 98 and to reject the proposal to shift \$469 million in STRS payments to school and community college districts. The Assembly Budget Subcommittee rejected all of the Governor's community college budget initiatives except COLA and growth with the intention, reportedly, of ensuring that most items would be open for discussion in the two-house Legislative Conference Committee. This was done in an effort to maximize the negotiating power for additional funds for community colleges.

The Legislative Conference Committee later convened to consider the differences in the spending plans. The primary decisions adopted by the Committee are as follows:

- \$10 million for nursing education from ongoing Proposition 98 funding rather than using one-time funds as the Governor proposed.
- \$10 million to increase the per-student rate for noncredit instruction.
- \$20 million for equalization, which is \$20 million less than the Governor proposed.
- \$33 million for 2004-05 property tax backfill from one-time Proposition 98 funding.

- \$20 million (one-time) for the Career-Technical Education initiative, which is \$17.4 million less than the Governor proposed.

- \$10 million (one-time) to address the backlog of unreimbursed mandate claims for California Community College districts.

This proposal, combined with the results of Big 5 discussions (Legislative leadership and the Governor), will ultimately be incorporated into the final budget. Consequently, this Tentative Budget is truly tentative, and changes are expected.

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 58 of this report.

### **Budget Planning**

The District Committee on Budget and Finance reviewed the District's income assumptions and expenditure plan. Budget planning has been challenging due to the uncertainties surrounding both the District's status as a self-supporting district and the 2005-06 State budget.

### **Enrollment**

Until the District's property taxes exceed the base apportionment funding, which could take many years, enrollment growth will continue to be the most significant factor in determining the District's funding.

The Colleges' budgeted FTES reflects a projected enrollment decline. The decline is most likely the result of a 136% increase in

student enrollment fees during the past two years.

The District's strategy to maximize revenue is to borrow FTES from Summer 2004 to capture growth funding (2.42%) and increase enrollment in 2005-06 in order not to lose funding in 2006-07.

### **2005-06 Revenue Projection**

In March the District received its First Principal Apportionment Report (P1), which is a report used to verify the current year revenue limit and to project revenue in the upcoming fiscal year.

Unfortunately, due to various State Chancellor's Office system computation problems that affect the calculation of State apportionment, the report has since been revised twice, and it has been reported that still another revision is necessary.

The District subsequently prepared an estimate of its base revenue taking into consideration a set of factors including enrollment, projected property tax assessed valuation, and COLA. The District's base revenue projection is \$87,450,000, which will be discussed in more detail later in this document.

### **2005-06 Site Allocations**

The site allocations for the Tentative Budget have been adjusted for step, column and longevity increases, as well as COLA increases. Site allocations for the Tentative Budget are as follows:

College of San Mateo	\$24,295,189
Cañada College	10,513,668
Skyline College	17,243,199
District Office	<u>10,224,327</u>
Total	\$62,276,383

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

### **2005-06 Budget & Planning Calendar**

On January 26, 2005, the Board of Trustees approved the 2005-06 Budget and Planning Calendar, which incorporates consultation of the Committee for Budget and Finance. The Budget & Planning Calendar can be found on Pages 59-61.

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## **2005-06 BUDGETED REVENUE**

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### **Base Revenue** **\$87,450,00**

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 \$87,450,000. The revenue limit includes the proposed COLA of

4.23% and folding in Partnership for Excellence funds.

Also included in the base revenue estimate is a statewide deficit factor of almost 1%. The deficit factor is applied as a result of overestimated 2004-05 property tax and enrollment fee revenue. It is possible that the deficit factor could increase above 1% before the final revenue is calculated by the State. This District is subject to the deficit factor due to receiving general apportionment funding as a result of the County Controller's interpretation of the new tax shift law.

**Equalization** **\$1,169,400**

The District received Equalization revenue in 2004-05 in the amount of \$779,600. The Governor's May Revision includes an additional \$40 million statewide for ongoing Equalization funding. The District's estimated portion of these funds for 2005-06 is \$389,800.

**Lottery** **\$2,270,000**

Lottery revenue for 2005-06 is estimated at \$2,270,000 based upon projected receipts for 2004-05. The budget has been reduced by \$130,000 due to the decline in enrollment.

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.

**State Part-Time Faculty Comp. \$1,237,000**

State part-time faculty parity revenue reflects the District's estimate of \$938,000. Added to this estimate is the expected reimbursement, in the amount of \$299,000, for part-time faculty office hours and medical reimbursement. Budgeted revenue remains at the 2004-05 level.

**Apprenticeship** **\$356,000**

Apprenticeship income for 2005-06 is currently projected to be \$356,000. Income is based on an estimate of 2004-05 enrollments. Budgeted revenue will remain at the 2004-05 level.

**Non-Resident Tuition** **\$1,500,000**

Non-Resident Tuition is estimated at \$1,500,000 million. The estimate includes an increase in the non-resident rate from \$168 to \$169 per unit (calculated based on State parameters and approved by the Board on January 26, 2005) and also takes into account a decline in non-resident FTES during the past few years. The decline, which equates to a \$150,000 decrease in revenue, is attributed to several factors, including new regulations on student visas.

In addition to the non-resident tuition rate decrease, the Board also approved an increase to the capital outlay recovery fee assessed to foreign students from \$3 per unit to \$6 per unit (also based on State parameters). The revenue

from this fee is budgeted in the Capital Projects Fund.

**Interest Income \$780,000**

Interest Income is estimated at \$780,000 (an increase of \$80,000 from 2004-05). The budget is based on decreased cash flows due to the loss of ERAF funding, but increased short-term interest rates are expected to offset the ERAF loss and generate an increase in budgeted 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.

During the past few years, property tax revenues, the District’s primary source of revenue, were received from the County twice each year, shortly after the two taxpayer deadlines (December and April). The District will now receive State apportionment payments on a regular basis.

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 begun during the Davis administration. State Controller Steve Westly recently proposed using \$1 billion of the corporate tax amnesty deposits to pay down about half of the nearly \$2 billion owed to local governments for deferred reimbursements on state-mandated programs. On the other hand, the Controller continues to pursue an aggressive audit of local mandated cost claims that has cost school districts millions.

The District continues to file claims of all eligible expenditures for possible future reimbursement to the District.

**Miscellaneous Income \$500,000**

Miscellaneous Income is estimated at \$500,000. This category includes a combination of various sources such as miscellaneous student fees, facilities rental income, etc.

**Summary**

Estimated revenue for the Unrestricted General Fund is as follows:

Base Revenue	\$87,450,000
Equalization	1,169,400
Lottery	2,270,000

State Part-Time Faculty Comp.	1,237,000
Apprenticeship	356,000
Non-Resident Tuition	1,500,000
Interest	780,000
Mandated Cost Reimbursement	0
Other Income	<u>500,000</u>
<b>Total Revenue</b>	<b>\$95,262,400</b>

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**2005-06 BEGINNING BALANCE**

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The beginning balance is estimated at \$9,555,365 and includes reserves at 4%. The remaining balance originates from specific projects and activities of the 2004-05 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 20 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.

**2004-05 Site Ending Balances**

Projections of 2004-05 ending balances as submitted by the Budget Offices at each site are as follows:

College of San Mateo	\$729,000
Cañada College	550,000
Skyline College	216,000
District Office	<u>250,000</u>
Total	\$1,745,000

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**2005-06 BUDGETED EXPENDITURES**

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

Site Allocations	\$62,276,383
Prior Year Hourly COLA	375,000
Employee Benefits	16,700,000
Retiree Benefits	5,250,000
Formula adjustments	525,000
Apprenticeship	356,000
Miscellaneous	575,000
Utilities	3,575,000
Insurance	800,000
Consult/Legal/Election Exp.	475,000
Staff Development	328,000
Tele/Soft/Hdwr Maint.	597,400
Technology Advancement	306,900
Retiree Reserve Transfer	1,500,000
Museum of Tolerance	<u>50,000</u>
<b>Total Expenditures</b>	<b>\$93,689,683</b>

At this stage in the budget development process, estimated revenue exceeds projected expenditures by about \$1.5 million. However, the administration estimates that an additional \$1.5 million will be needed for additional classes to recapture 1,000 FTES lost as a result of the State fee increase. 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 \$57,982,499**

The expenditure projection for salaries includes increases for 2004-05 COLA, step placements and longevity. No speculation about the results of labor negotiations with employee bargaining units for 2005-06 is included.

**Employee Benefits** **\$21,527,811**

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

**PERS** – The CalPERS Board of Administration recently announced that the local school employer contribution rate for the 2005-06 would decrease from 9.952% to 9.116%.

**Health Insurance** – On January 1, 2005, health care benefit rates increased by approximately 18%, and it is expected that the rates will increase again on January 1, 2006. The percentage increases are unknown at this time, but information is expected to be available before the final budget is approved in September. As part of 2004-05 labor negotiations, medical caps increased from \$567 for AFT employees and \$604 for all other employees to tiered amounts based on single coverage, two-party coverage or family coverage. Single coverage for all employee groups was raised to \$604. Two-party coverage was increased to \$670 for all employee groups except CSEA, which was increased to \$685. Family coverage was increased to \$883 for all employee groups except CSEA, which was increased to \$863. Only a few employees have not reached the cap of \$604 per month. 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.

**Unemployment** – The Employment Development Department has announced that the District's Unemployment Insurance Contribution Rate will decrease from 0.65% to 0.45% for the 2005-06 fiscal year. The new rate has been built into the 2005-06 tentative budget.

**Workers' Compensation** – Keenan & Associates (the District's insurance administrative group) confirmed a decrease in the Workers' Compensation rate for 2005-06 from 2.34% to 2.257%, which represents a savings of approximately \$50,000.

**Supplies & Materials** **\$2,059,495**

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

**Other Expenses & Services** **\$9,298,726**

**Utilities (Gas)** – For its large natural gas accounts, the District is a member of a public entity consortium which procures natural gas at fixed prices. The negotiated price for 2005-06 is approximately 12% higher than last year as a result of global market conditions. Construction of CSM's new Buildings 35 (Regional Public Safety Center) and 36 (Science Building), Skyline's Buildings 6 (Student Center) and 7A (Science Annex) will be completed in 2005-06. Projected gas expenditures for those buildings are included in the budget projection.

**Utilities (Electricity)** – The District procures electricity for its large accounts through the California Community College League’s Electricity Consortium, which negotiated a contract with Constellation New Energy for direct access electricity at fixed rates through December 2005. The negotiated rates are approximately 15% higher than the previous contract. The District’s electrical self-generation plants are fully operational and expected to produce 4.2 million kwh of electricity in 2005-06, achieving significant cost avoidance. Projected expenditures for the new buildings are included in the budget projection.

**Utilities (Water)** – While water rates have been relatively steady, the District’s water usage has decreased dramatically as a result of the synthetic turf fields being installed to replace natural turf fields. Irrigation usage in 2004-05 was 50% of total water usage. Irrigation water usage is expected to decrease additionally in 2005-06 as the remaining athletic fields scheduled for renovation are converted to synthetic turf. The budget for water has been reduced in 2005-06 to reflect the changes.

**Utilities (Garbage)** – Garbage removal costs have been relatively steady in the last couple of fiscal years, and as such the budget projection remains steady. The District has a solid waste reduction program that includes recycling, green waste composting, increased use of computerized systems to transact

business, implementation of copiers with double-sided copying features, and a waste reduction consciousness.

**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 2005-06 member contribution is expected to remain about the same as 2004-05. 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** **\$260,253**

Expenditures in this category include equipment, library books, furniture, and site and building improvements. The bulk of the District’s capital outlay expenditures reside in the Restricted General fund and the Capital Projects fund.

**Transfers** **\$2,560,899**

The annual contribution to the District’s post-retirement benefit liability 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 two years. It is expected that the changes will mandate that the District post the post-retirement liability.

Also included in the 2005-06 expenditure plan are transfers to the Self-Insurance fund, the Child Development fund, and to the Parking Fund.

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## OTHER FUNDS

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### **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 2004-05 experience as projected into 2005-06.

The 2005-06 budget detailed in Exhibit B on Page 23 budget totals \$589,521, including a net beginning balance of \$513,521 and estimated income of \$76,000, which consists of a \$60,000 transfer from the General Fund and an estimated \$16,000 in accrued interest.

### **Debt Service Fund**

The purpose of the Debt Service Fund is to account for the accumulation of resources

for, and the payment of, general long-term debt and long-term leases. Revenue to this fund comes from the General Obligation Bond as well as the Certificates of Participation. Certificates of Participation were issued for the purpose of funding improvements to the District's athletic facilities, construction of College Vista (the faculty and staff housing complex), and construction of Bookstore facilities. The Certificates of Participation will be paid back from rent proceeds from College Vista, Bookstore revenue, and redevelopment funds received each year.

The Debt Service Fund budget for 2005-06, as detailed in Exhibit C on Page 24, totals \$21,099,768, including net beginning balance of \$12,021,812 and estimated income of \$9,077,956. Estimated expenditures, including debt reduction principal and interest payments totals \$8,761,859. The projected ending balance totals \$12,337,909.

The schedule of long-term debt can be found on Pages 62 & 63.

### **Restricted General Fund**

Projected budgets for specially funded programs are listed in Exhibit D on Page 25. Projections for the 2005-06 Tentative Budget are based upon the most current data available and total \$18,528,763. Included in the Restricted General Fund are the Health Services and Parking programs. Health fee income is estimated at \$479,000. Parking fee income is estimated at \$1,355,900.

The amounts included in this report will be revised when the District receives final notifications of awards and after the 2004-05 ending balances eligible for carryover into 2005-06 are finalized.

Unlike previous years, the Restricted General Fund budget is now a budget of expected expenditures for the upcoming fiscal year. In previous years, the budget included all grant funds, including funding received for grants with duration of more than one year. This budgeting method should result in actual expenditures which are closer to the adopted budget.

### **Capital Projects Fund**

The Capital Projects Fund, detailed in Exhibit E on Page 26, 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 2005-06 estimated net beginning balance of \$125,024,205 consists primarily of Bond revenue. Estimated income is approximately \$34,464,493 for 2005-06. The Capital Projects Fund budget for 2005-06 includes net beginning balance and income totaling \$159,488,698, which is offset by \$106,245,253 in budgeted project

expenditures and the ending balance of \$53,243,445.

### **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 2005-06 includes estimated income totaling \$74,569,696, which is offset partially by budgeted expenditures of \$51,010,127.

### **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 **Bookstore** Fund budget for 2005-06 totals \$12,711,891, including an estimated net beginning balance of \$5,226,432 and income of \$7,485,459 as detailed in Exhibit F on Page 27. The projected ending balance of \$5,257,484 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 are being used to repay recently issued Certificates of Participation to finance the planned construction of the new Bookstore facilities.

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

The **Cafeteria** Fund budget for 2005-06 totals \$954,344, including \$784,244 in net beginning balance and \$170,100 in estimated income as detailed on Exhibit G 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 \$128,000, 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.*

### **Child Development Fund**

The Child Development Fund was established 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 closed in 2002-03. The College is currently subcontracting its State contract to the Redwood City School District. The Child Development Fund maintains the required financial accounting for all District child development centers.

Income and expenditures detailed in Exhibit H on Page 29 are based on estimated 2004-05 data available at the time of this report. The 2005-06 budget for the Child Development Fund totals \$1,002,836, including a net beginning balance of \$100,775 and estimated income of \$902,061.

### **Trust Funds (Financial Aid)**

The Student Aid Fund detailed on Exhibit I on Page 30 includes the 2005-06 estimated allocations from the Federal government for PELL and SEOG, and estimated State funding for Cal Grants. The 2005-06 budget for the Student Aid Fund totals \$6,311,138, including a net beginning balance of \$133,386 and estimated income of \$6,177,752.

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 not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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 2005-06 when these grants are finalized and amounts are determined for aid purposes.

#### **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. This review will be updated in 2006-07. The Governmental Accounting Standards Board (GASB) will require the District to recognize the full liability of post-retirement costs in 2007-08.

The Reserve Fund budget for 2005-06 totals \$24,311,512 as detailed in Exhibit J on Page 31, including net beginning balance of \$22,086,512 and estimated income of \$2,225,000, consisting of the 2005-06 transfer of \$1,500,000 from the Unrestricted General Fund and estimated interest of \$725,000.

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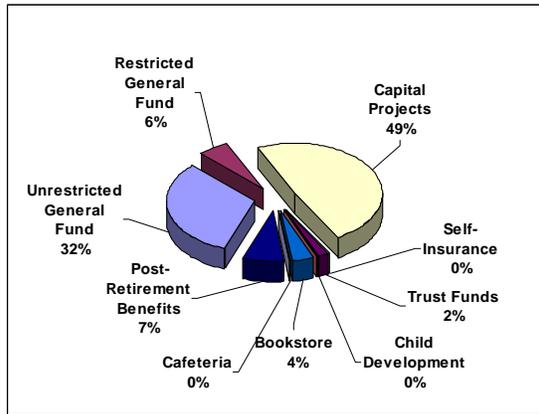
### **2005-06 TENTATIVE BUDGET SUMMARY**

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For 2005-06, the Unrestricted General Fund portion of the Tentative Budget is \$104,817,765, or approximately 32% of the total District budget, which is estimated at \$328,716,468. The relationship of each fund to the total Tentative Budget is illustrated in the table and chart which follow:

<b>Fund</b>	<b>2005-06 Tentative Budget</b>
General Fund, Unrestricted	\$104,817,765
General Fund, Restricted	18,528,763
Capital Projects Fund	159,488,698
Self-Insurance Fund	589,521
Debt Service Fund	21,099,768
Trust Funds (Financial Aid)	6,311,138
Child Development Fund	1,002,836
Bookstore Fund	12,711,891
Cafeteria Fund	954,344
Reserve for Post Retirement Benefits	24,311,512
<b>TOTAL—ALL FUNDS</b>	<b>\$349,816,236</b>

**2005-06 Tentative Budget Breakdown**



The adoption of the Tentative Budget by June 30, 2005, is a statutory requirement. The 2005-06 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 2005-06 Tentative Budget at its meeting of June 22, 2005 and the 2005-06 Final Budget on September 14, 2005.

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 Pages 64 & 65.

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**RESOURCE ALLOCATION MODEL**

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**SUPPLEMENTAL INFORMATION**

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**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 62 & 63.

**2005-06 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

During the 2004-05 academic year, the District Committee on Budget & Finance, a subcommittee of the District Shared Governance Committee, developed the conceptual framework for a new resource allocation model. The model was approved by the District Shared Governance Committee in May following extensive discussions at each of the campuses and the District Office. During the Fall of 2005, the District Committee on Budget & Finance will put the finishing touches on the model for planned implementation in 2006-07.

For the past several years, the District has allocated its resources based on the previous year's site allocation plus salary adjustments.

There were no adjustments for growth, and no adjustments were made for special programs. The Committee was in agreement that the District needed a well defined method of allocating its Unrestricted General Fund resources. Following months of discussion, the desired components of a resource allocation model were identified:

- **Baseline Allocation** – A baseline level of college support for instruction, student services, and college administration, which would ensure predictability, stability, consistency and would protect the integrity of previous program funding allocations, address established economies of scale, and lessen any incentive to adjust programs based solely on one factor.
- **3 Year Average of FTES** – A marginal level of college support for instruction, student services, and college administration based upon FTES as averaged over the preceding three years. It was determined that FTES is the best method to determine the adjustments that a college must make to accommodate changing needs from year to year, and as FTES changes, so do the costs for faculty, student services, instructional materials, and most overhead costs.
- **Demonstrated need** – There will always be identified needs that require attention but that do not fit neatly into a resource allocation algorithm.
- **District Office** – District Office support for non-facility related services based upon a percentage of the college allocations. By basing an allocation on a percentage of the college allocations, the District Office is scaled in proportion to the colleges' allocations and takes into account the elements of stability and marginal funding.

- **Facilities** – Facility related services based partly on an amount per gross square footage building space. Gross square footage is a good proxy for many of the factors that might influence the cost of maintaining facilities. The Facilities operation grows as the colleges grow and will be scaled in proportion to the colleges.
- **Fixed costs** – The fixed and agreed-upon costs are benefits, utilities, insurance, election, legal & consultant services, staff development, telephone software & hardware maintenance, technology advancement, and transfers into the post-retirement reserve fund.

To implement the model, the Committee decided that changes should only be made to current allocations with new revenues. This will ensure that colleges will not lose funding in the initial allocation. If needed, budget reductions will be allocated across the board after all other allocations have been made.

As previously mentioned, the District Committee on Budget & Finance will continue its work on refining the resource allocation model during the upcoming Fall semester. The District Shared Governance will review the final adjustments to the model prior to recommending the model for implementation.

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# San Mateo County Community College District



**Exhibit A:** Fund 1 – Unrestricted General Fund – Page 20

**Exhibit B:** Fund 2 – Self-Insurance Fund – Page 23

**Exhibit C:** Fund 25 – Debt Service Fund – Page 24

**Exhibit D:** Fund 3 – Restricted General Fund – Page 25

**Exhibit E:** Fund 4 – Capital Projects Fund – Page 26

**Exhibit F:** Fund 5 – Bookstore Fund – Page 27

**Exhibit G:** Fund 5 – Cafeteria Fund – Page 28

**Exhibit H:** Fund 6 – Child Development Fund – Page 29

**Exhibit I:** Fund 7 – Trust Funds (Financial Aid) – Page 30

**Exhibit J:** Fund 8 – Post-Retirement Benefits Reserve –  
Page 31

**2005-06 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND  
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	<b>Final Budget 2003-04</b>	<b>Tentative Budget 2004-05</b>	<b>Final Budget 2004-05</b>	<b>Tentative Budget 2005-06</b>
<b>ESTIMATED NET BEGINNING BALANCE</b>				
Carryover Balances - Committed but unexpended				
Professional Development	\$214,406	\$200,000	\$174,887	\$175,000
Program Improvement	52,998	70,000	56,879	65,000
Staff Development	17,565	15,000	12,793	15,000
Video Conference/Network Upgrade	21,225	19,000	19,503	19,503
Faculty Internet Accounts	19,734	15,000	15,563	20,000
Duplicating Equipment Upgrade	15,649	15,649	27,979	27,979
CO Program Improvement	5,309	5,309	4,811	0
Facilities One-Time	885	885	885	0
SFSU/Cañada Project	0	0	11,633	30,000
Faculty Computer Funding	22,563	22,563	18,089	1,300
Pacific Heights Project	15,969	15,969	15,969	15,969
CSM High Tech Program	86,053	86,053	86,053	83,000
HAZMAT Project	0	0	8,227	8,226
Marketing Project	2,425	0	0	25,000
ITS Project	0	0	0	23,000
SFSU Nursing Program	0	0	0	145,000
Computer Loan-to-Own Program	49,676	43,000	0	0
Skyline College Computer Project	130,000	130,000	60,000	8,985
Emergency Preparedness	0	0	0	150,000
Election Expense	175,000	0	0	175,000
One-time 00-01 PFE allocations	82,050	57,000	56,483	54,959
Apprenticeship Programs	218,646	260,000	223,032	240,000
Contingency Increment	0	135,858	86,752	221,204
Prior Year Commitments	136,451	800,000	316,849	500,000
Other Carryover	786,394	1,155,287	316,532	400,000
Payroll Conversion Project	0	0	370,000	150,000
Managed Hiring Obligations	1,682,881	1,000,000	1,093,210	600,000
Subtotal	<u>\$3,735,880</u>	<u>\$4,046,573</u>	<u>\$2,976,129</u>	<u>\$3,154,125</u>
Savings for Rebudgeting				
College of San Mateo	\$703,036	\$600,000	\$692,316	\$729,000
Cañada College	310,067	309,734	752,516	550,000
Skyline College	684,614	299,070	705,886	216,000
Chanc. Office/Buildings and Grounds	93,652	100,000	154,471	250,000
Subtotal	<u>\$1,791,369</u>	<u>\$1,308,804</u>	<u>\$2,305,189</u>	<u>\$1,745,000</u>
<b>ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET</b>	<b>\$5,527,249</b>	<b>\$5,355,377</b>	<b>\$5,281,318</b>	<b>\$4,899,125</b>
Reserve for Contingency	\$3,502,540	\$3,502,540	\$3,502,540	\$3,589,292
Revolving Fund, and General Reserve	50,100	50,100	50,100	50,100
Subtotal	<u>\$3,552,640</u>	<u>\$3,552,640</u>	<u>\$3,552,640</u>	<u>\$3,639,392</u>
Unrestricted Balance	\$552,580	\$852,568	\$1,113,729	\$1,016,848
<b>TOTAL ESTIMATED NET BEGINNING BALANCE</b>	<u><b>\$9,632,469</b></u>	<u><b>\$9,760,585</b></u>	<u><b>\$9,947,690</b></u>	<u><b>\$9,555,365</b></u>

**2005-06 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND  
INCOME ASSUMPTIONS**

	<b>Final Budget 2003-04</b>	<b>Tentative Budget 2004-05</b>	<b>Final Budget 2004-05</b>	<b>Tentative Budget 2005-06</b>
<b>ESTIMATED CURRENT INCOME</b>				
General Revenue and Fees	\$75,500,000	\$78,636,000	\$78,229,700	\$87,450,000
Equalization	0	0	779,600	1,169,400
Basic Skills	0	0	300,000	0
Fold-In of Categoricals	0	6,577,000	0	0
Partnership for Excellence	4,128,750	0	3,552,400	0
Lottery	2,310,000	2,500,000	2,400,000	2,270,000
State Part-Time Faculty Support	946,800	0	1,238,500	1,237,000
Apprenticeship Programs	529,506	355,000	356,000	356,000
Non-Resident Tuition	2,000,000	1,650,000	1,650,000	1,500,000
Interest Income	868,000	743,000	700,000	780,000
Mandated Cost Reimbursement	124,900	0	0	0
Miscellaneous Income	750,000	499,000	526,100	500,000
<b>TOTAL ESTIMATED CURRENT INCOME</b>	<b>\$87,157,956</b>	<b>\$90,960,000</b>	<b>\$89,732,300</b>	<b>\$95,262,400</b>
<b>TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)</b>	<b>\$96,790,425</b>	<b>\$100,720,585</b>	<b>\$99,679,990</b>	<b>\$104,817,765</b>

**EXPENDITURE PLAN**

<b>ESTIMATED 2004-05 CARRYOVER</b>				
<b>COMMITMENTS</b> (From Previous Page)	\$3,735,880	\$4,046,573	\$2,976,129	\$3,154,125
Contingency Increment (Included below)	0	(135,858)	(135,858)	(221,204)
<b>ESTIMATED SAVINGS FOR REBUDGETING</b> (From Previous Page)	<u>1,791,369</u>	<u>1,308,804</u>	<u>2,305,189</u>	<u>1,745,000</u>
<b>COMMITMENTS AND REBUDGETED SAVINGS</b>	<b>\$5,527,249</b>	<b>\$5,219,519</b>	<b>\$5,145,460</b>	<b>\$4,677,921</b>
<b>ESTIMATED CURRENT EXPENDITURES:</b>				
Site Allocations				
College/District Base Allocations	\$59,089,777	\$59,506,577	\$60,106,964	\$62,276,383
Formula Adjustments	520,000	361,000	387,974	525,000
Apprenticeship Programs	529,506	355,000	356,000	356,000
Salary commitments (Hrly. COLA)	850,000	850,000	0	375,000
Matriculation	0	932,126	0	0
<b>Districtwide Obligations</b>				
Employee Benefits	18,371,167	19,950,000	20,000,000	21,950,000
Utilities	3,300,000	4,075,000	4,075,000	3,575,000
Self Insurance	60,000	60,000	60,000	60,000
Insurance	540,000	640,000	740,000	740,000
Soft/Hardware Maintenance Contracts	564,408	597,400	597,400	597,400
<b>Special Appropriations</b>				
Miscellaneous	575,000	575,000	575,000	575,000
Consultants/Legal Expense	300,000	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

	Final Budget 2003-04	Tentative Budget 2004-05	Final Budget 2004-05	Tentative Budget 2005-06
Professional Development	282,000	226,000	229,704	240,000
Technology Advancement	306,900	306,900	306,900	306,900
Museum of Tolerance	50,000	50,000	50,000	50,000
Reserve Fund for Post-Retirement Benefits	1,500,000	1,500,000	1,500,000	1,500,000
<b>ESTIMATED CURRENT EXPENDITURES</b>	<u>\$87,101,758</u>	<u>\$90,548,003</u>	<u>\$89,547,942</u>	<u>\$93,689,683</u>
<b>TOTAL ESTIMATED EXPENDITURES</b> including carryover	\$92,629,007	\$95,767,522	\$94,693,402	\$98,367,604
Reserve for Contingency	\$3,486,319	\$3,638,398	\$3,638,398	\$3,810,496
Revolving Fund, Stores, & General Reserve	50,100	50,100	50,100	50,100
Unallocated Ending Balance	568,801	852,568	1,113,729	1,016,848
Estimated Marginal Revenue/Deficit	56,198	411,997	184,358	1,572,717
Subtotal	<u>\$4,161,418</u>	<u>\$4,953,063</u>	<u>\$4,986,585</u>	<u>\$6,450,161</u>
<b>TOTAL EXPENDITURES + RESERVES</b> <b>(Unrestricted General Fund)</b>	<u><u>\$96,790,425</u></u>	<u><u>\$100,720,585</u></u>	<u><u>\$99,679,990</u></u>	<u><u>\$104,817,765</u></u>

**2005-06 TENTATIVE BUDGET - SELF-INSURANCE FUND**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$ 383,153	\$ 488,061	\$ 488,061	\$ 513,521
ESTIMATED INCOME				
Interest	\$ 1,624	\$ 15,100	\$ 15,460	\$ 16,000
Interfund Transfer	60,000	60,000	60,000	60,000
TOTAL ESTIMATED INCOME	<u>\$ 61,624</u>	<u>\$ 75,100</u>	<u>\$ 75,460</u>	<u>\$ 76,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 444,777</u></u>	<u><u>\$ 563,161</u></u>	<u><u>\$ 563,521</u></u>	<u><u>\$ 589,521</u></u>
TOTAL ESTIMATED EXPENDITURES	<u>\$ (43,284)</u>	<u>\$ 60,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
TOTAL ENDING BALANCE	<u>\$ 488,061</u>	<u>\$ 503,161</u>	<u>\$ 513,521</u>	<u>\$ 539,521</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$ 444,777</u></u>	<u><u>\$ 563,161</u></u>	<u><u>\$ 563,521</u></u>	<u><u>\$ 589,521</u></u>

**2005-06 TENTATIVE BUDGET - DEBT SERVICE**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$ -	\$ 8,895,199	\$ 8,895,199	\$ 12,021,812
ESTIMATED INCOME				
Interest	\$ 296,264	\$ 255,800	\$ 1,114,000	\$ 80,500
Property Taxes	13,917,828	7,291,650	7,291,650	7,500,000
Proceeds of General Debts	30,556,129	-	-	
Transfer In			812,926	962,675
Others	-	182,841	451,593	534,781
TOTAL ESTIMATED INCOME	<u>44,770,221</u>	<u>7,730,291</u>	<u>9,670,169</u>	<u>9,077,956</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 44,770,221</u>	<u>\$ 16,625,490</u>	<u>\$ 18,565,368</u>	<u>\$ 21,099,768</u>
ESTIMATED EXPENDITURES				
Debt Reduction - Principal	\$ 2,335,000	\$ 3,455,000	\$ 3,455,000	\$ 3,905,000
Debt Reduction - Interest	6,070,827	3,728,444	4,734,321	4,856,859
Others	27,469,195			
TOTAL ESTIMATED EXPENDITURES	<u>\$ 35,875,022</u>	<u>\$ 7,183,444</u>	<u>\$ 6,543,556</u>	<u>\$ 8,761,859</u>
TOTAL ENDING BALANCE	<u>\$ 8,895,199</u>	<u>\$ 9,442,046</u>	<u>\$ 12,021,812</u>	<u>\$ 12,337,909</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 44,770,221</u>	<u>\$ 16,625,490</u>	<u>\$ 18,565,368</u>	<u>\$ 21,099,768</u>

**2005-06 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 - Student Support Services	Federal			472,893		472,893
30004	TRIO - Upward Bound	Federal		220,000			220,000
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	VTEA IC	Federal	142,714	85,318	125,327		353,359
30028	TRIO - Student Support Services	Federal		220,000			220,000
30034	VTEA Tech Prep	Federal	72,355	72,357	72,355	8,683	225,750
30057	Workability III	Federal			120,816		120,816
30071	VTEA IB Regional Consortia	Federal	336,000				336,000
30074	VTEA IB Regional Consortia - Workshop	Federal	25,000				25,000
31002	DSP&S	State	641,169	309,908	455,252		1,406,330
31003	EOP&S	State	504,244	433,445	482,087		1,419,776
31004	EOP&S/CARE	State	30,643	33,973	39,668		104,284
31009	Matriculation	State	367,174	233,884	304,907		905,966
31012	Foster Care Education	State		84,146			84,146
31016	AB602-Board Fin Asst Prog Adm Allow	State	275,439	193,335	239,502		708,275
31028	Instructional Equip & Lib Mat Block Grant	State				433,091	433,091
31030	T-Com & Technology	State				104,586	104,586
31031	CalWORKs	State	50,733	52,833	58,003		161,569
31032	Middle College High School	State	127,000	127,000			254,000
31033	TANF	Federal	11,595	12,075	13,257		36,927
31035	Center for Int'l Trade Development	State			178,875		178,875
31045	AB1725 Staff Diversity	State				16,717	16,717
31054	Statewide Leadership Multimedia	State	152,500				152,500
31055	MESA/CCCP	State		81,500	81,500		163,000
31069	Prop 20--Lottery	State				250,000	250,000
31078	Enrollment Growth AD Nursing	State	63,937				63,937
31082	Econ Dev IDRRC Lean Training	State	316,644				316,644
31083	Econ Dev IDRRC Biotechnology	State			407,622		407,622
31084	Econ Dev IDRRC Rio Hondo CCD	State	114,550				114,550
32003	Public Bdcst-CSG-TV	Local	642,093				642,093
32004	Public Bdcst-CSG-FM	Local	176,352				176,352
32005	Public Bdcst-Interconnect	Local	12,944				12,944
32017	Menlo Park Redevelopment	Local		163,000			163,000
32052	First Five Commission - SM County	Local		335,032			335,032
32055	Peninsula Health Care District	Local	224,450				224,450
32063	Preschool for All - SMCOE	Local		12,188			12,188
35014	Expanding Your Horizons	Local			20,400		20,400
35022	KCSM TV	Local	3,000,000				3,000,000
35023	KCSM FM	Local	1,500,000				1,500,000
35045	Financial Aid Admin Allow	Local	60,000	8,000	90,000	22,109	180,109
35046	Peninsula Library Systems	Local				145,200	145,200
36010	San Mateo County WIB	Local			73,195		73,195
39001	Parking Fees	Local	730,178	259,307	366,415		1,355,900
39017	Community Education	Local	500,000				500,000
39030	Health Service Fees	Local	215,982	96,183	166,835		479,000
Total 2005-2006 Tentative Budget			<u>\$10,400,081</u>	<u>\$3,117,284</u>	<u>\$4,031,012</u>	<u>\$980,386</u>	<u>\$18,528,763</u>

**2005-06 TENTATIVE BUDGET - CAPITAL PROJECTS FUND**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$ 97,628,732	\$ 103,762,170	\$ 103,762,170	\$ 125,024,205
ESTIMATED INCOME				
Bond Construction	\$ 34,957,404	\$ -	\$ 74,569,696	\$ -
Capital Outlay Projects-State Approved	1,208,333	7,168,522	5,038,061	25,987,949
C.O.P. Capital Projects	26,763,355	1,287,100	5,606,656	3,559,686
Facilities Capital Improvement	1,392,465	1,184,900	949,114	
Foundation Funded Projects	7,074		1,640	
Hazardous Substances Projects	575,651	558,211	346,440	895,866
Investment Interest	38,105		792,772	2,280,000
Pacific Height Project - Skyline	20,622,606		7,377,393	
Property Management Study	600,633		70,742	
Redevelopment (Menlo Park--see Exhibit B)	1,099,214		998,000	1,061,000
Scheduled Maintenance-State Funded	1,299,856	293,722	143,422	660,492
Non-resident capital outlay recovery fee	53,508		19,592	19,500
Miscellaneous Income	1,499,864	258,635	386,540	
TOTAL ESTIMATED INCOME	<u>\$ 90,118,068</u>	<u>\$ 10,751,090</u>	<u>\$ 96,300,068</u>	<u>\$ 34,464,493</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$187,746,800</u>	<u>\$ 114,513,260</u>	<u>\$200,062,239</u>	<u>\$ 159,488,698</u>
ESTIMATED EXPENDITURES				
Bond Construction Projects	\$ 73,802,184	\$ 53,391,056	\$ 51,010,127	\$ 56,496,077
Bond Renovation Loan				
Capital Outlay- Planning	1,049,605	21,780	21,514	-
Capital Outlay-State Approved	1,049,825	7,329,022	5,038,061	25,987,949
C.O.P. Capital Projects	5,230,219	20,069,477	16,070,085	11,526,000
Educational Facility Master Planning				
Facilities Capital Improvement	459,107	4,722,036	799,368	5,707,800
Foundation Funded Projects	39,226		1,640	
Hazard Substances	577,888	585,211	346,440	895,866
Other Facilities Improvements				
Pacific Height Project-Skyline	1,154,521		618,557	
Property Management Study	99,023		209,590	
Redevelopment	2,799		635,808	4,310,578
Scheduled Maintenance District Funded	15,946	450,220		
Scheduled Maintenance-State Funded	495,202	314,872	286,843	1,320,983
Non-resident Fee Funded Projects				
Miscellaneous Expenses	9,084	109,894		
TOTAL ESTIMATED EXPENDITURES	<u>\$ 83,984,630</u>	<u>\$ 86,993,568</u>	<u>\$ 75,038,033</u>	<u>\$ 106,245,253</u>
TOTAL ENDING BALANCE	<u>\$103,762,170</u>	<u>\$ 27,519,692</u>	<u>\$125,024,205</u>	<u>\$ 53,243,445</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$187,746,800</u>	<u>\$ 114,513,260</u>	<u>\$200,062,239</u>	<u>\$ 159,488,698</u>

**2005-06 TENTATIVE BUDGET - BOOKSTORE FUND**

	Actual 2003-04	Adopt Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$ 5,478,795	\$ 5,547,244	\$ 5,547,244	\$ 5,226,432
ESTIMATED INCOME				
Sales	\$ 7,314,666	\$ 7,435,000	\$ 7,160,453	\$ 7,324,822
Other	98,543	150,808	99,824	160,637
TOTAL ESTIMATED INCOME	<u>\$ 7,413,209</u>	<u>\$ 7,585,808</u>	<u>\$ 7,260,277</u>	<u>\$ 7,485,459</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 12,892,004</u></u>	<u><u>\$ 13,133,052</u></u>	<u><u>\$ 12,807,521</u></u>	<u><u>\$ 12,711,891</u></u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$ 5,424,175	\$ 5,469,290	\$ 5,304,843	\$ 5,040,851
Classified Salaries	1,219,807	1,179,119	1,368,599	1,244,506
Employee Benefits	295,118	289,133	306,923	356,887
Supplies	24,961	38,322	25,959	38,322
COP Interest Payment			178,838	211,781
Other Operating Expense	380,699	636,430	395,927	562,060
TOTAL ESTIMATED EXPENDITURES	<u>\$ 7,344,760</u>	<u>\$ 7,612,294</u>	<u>\$ 7,581,089</u>	<u>\$ 7,454,407</u>
TOTAL ENDING BALANCE	<u>\$ 5,547,244</u>	<u>\$ 5,520,758</u>	<u>\$ 5,226,432</u>	<u>\$ 5,257,484</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$ 12,892,004</u></u>	<u><u>\$ 13,133,052</u></u>	<u><u>\$ 12,807,521</u></u>	<u><u>\$ 12,711,891</u></u>
Net Gain or Loss	\$ 68,449	\$ (26,486)	\$ (320,812)	\$ 31,052

**2005-06 TENTATIVE BUDGET - CAFETERIA FUND**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-2006
ESTIMATED NET BEGINNING BALANCE	\$ 811,566	\$ 746,416	\$ 746,416	\$ 784,244
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$ 55,230	\$ 78,000	\$ 58,800	\$ 60,600
Special Contract Revenue	29,150	27,000	27,519	27,000
Vending Income	84,728	70,300	70,304	63,000
Other (interest/other)	18,204	16,700	16,068	19,500
TOTAL INCOME	<u>\$ 187,312</u>	<u>\$ 192,000</u>	<u>\$ 172,691</u>	<u>\$ 170,100</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 998,878</u>	<u>\$ 938,416</u>	<u>\$ 919,107</u>	<u>\$ 954,344</u>
ESTIMATED EXPENDITURES				
District/College Support	\$ 164,541	\$ 70,300	\$ 70,304	\$ 63,000
Operational Expenses	87,921	77,700	64,559	65,000
TOTAL EXPENDITURES	<u>\$ 252,462</u>	<u>\$ 148,000</u>	<u>\$ 134,863</u>	<u>\$ 128,000</u>
TOTAL ENDING BALANCE	<u>\$ 746,416</u>	<u>\$ 790,416</u>	<u>\$ 784,244</u>	<u>\$ 826,344</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 998,878</u>	<u>\$ 938,416</u>	<u>\$ 919,107</u>	<u>\$ 954,344</u>

**2005-06 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$2,684	\$93,855	\$93,855	\$100,775
ESTIMATED INCOME				
Fees	\$116,108	\$116,250	\$105,872	\$110,000
Gifts and Donations	20,207	20,000	20,050	20,000
Calif. Dept. of Educ. - Child Development	485,601	540,232	531,000	541,359
Calif. Dept. of Educ. - Child Nutrition	1,727	1,727	1,700	1,700
Federal Revenue - Child Nutrition	24,214	24,214	27,500	27,500
Playground Safety / Fac. Repairs	41,800	0	0	0
Interest	142	0	1,000	1,000
Investment	(1,184)	0	0	0
Incoming Transfers/Other	317,697	229,847	209,124	200,502
TOTAL INCOME	\$1,006,312	\$932,270	\$896,246	\$902,061
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,008,996</u>	<u>\$1,026,125</u>	<u>\$990,101</u>	<u>\$1,002,836</u>
ESTIMATED EXPENDITURES				
Salaries	\$540,192	\$528,991	\$561,769	\$533,029
Employee Benefits	160,538	157,717	168,531	159,909
Supplies	12,612	12,078	10,000	11,000
Food	52,103	52,103	40,193	50,000
Other Operating Expense	120,120	141,212	105,000	125,000
Other Equipment	29,576	0	3,832	0
TOTAL ESTIMATED EXPENDITURES	\$915,141	\$892,101	\$889,325	\$878,938
ESTIMATED ENDING BALANCE	\$93,855	\$134,024	\$100,775	\$123,898
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,008,996</u>	<u>\$1,026,125</u>	<u>\$990,101</u>	<u>\$1,002,836</u>

**2005-06 TENTATIVE BUDGET - TRUST FUNDS**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$133,309	\$127,386	\$127,386	\$133,386
ESTIMATED INCOME				
EOG	\$5,888,422	\$6,838,968	5,620,000	\$5,621,752
Perkins Loan Repayments	36,465	0	0	0
Cal Grants	451,316	451,316	500,000	550,000
Transfers-In	171,132	71,018	120,000	0
Interest	5,763	0	6,000	6,000
Skyline Student Center Fund	0	269,000	0	0
Other	(3,521)	0	0	0
TOTAL ESTIMATED INCOME	<u>\$6,549,577</u>	<u>\$7,630,302</u>	<u>\$6,246,000</u>	<u>\$6,177,752</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$6,682,886</u>	<u>\$7,757,688</u>	<u>\$6,373,386</u>	<u>\$6,311,138</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$17,346	\$25,200	\$20,000	\$21,752
EOG	5,870,840	6,813,768	5,600,000	5,600,000
Cal Grants	451,316	451,316	500,000	550,000
Other (EOP&S, CARE)	171,132	71,018	120,000	0
Perkins Repayment	44,866	0	0	0
TOTAL EXPENDITURES	<u>\$6,555,500</u>	<u>\$7,361,302</u>	<u>\$6,240,000</u>	<u>\$6,171,752</u>
TOTAL ENDING BALANCE	\$127,386	\$396,386	\$133,386	\$139,386
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$6,682,886</u>	<u>\$7,757,688</u>	<u>\$6,373,386</u>	<u>\$6,311,138</u>

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

**2005-06 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS**

	Actual 2003-04	Final Budget 2004-05	Estimated Actual 2004-05	Tentative Budget 2005-06
ESTIMATED NET BEGINNING BALANCE	\$18,441,962	\$19,999,822	\$ 19,999,822	\$ 22,086,512
ESTIMATED INCOME				
Incoming Transfers	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest	57,860	510,000	586,690	725,000
TOTAL INCOME	<u>\$ 1,557,860</u>	<u>\$ 2,010,000</u>	<u>\$ 2,086,690</u>	<u>\$ 2,225,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$19,999,822</u></u>	<u><u>\$22,009,822</u></u>	<u><u>\$ 22,086,512</u></u>	<u><u>\$ 24,311,512</u></u>
ESTIMATED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ENDING BALANCE	<u>\$19,999,822</u>	<u>\$22,009,822</u>	<u>\$ 22,086,512</u>	<u>\$ 24,311,512</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$19,999,822</u></u>	<u><u>\$22,009,822</u></u>	<u><u>\$ 22,086,512</u></u>	<u><u>\$ 24,311,512</u></u>

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# San Mateo County Community College District



## Site Allocations by Account & Program Categories

The documents in this section are sorted by site (location) and include information regarding the 2005-06 Tentative Budget, as well as historical data. Within each site, the first page details the site allocation by major account category. The second page details the allocation by program category.

Cañada College	Page 34
College of San Mateo	Page 38
Skyline College	Page 43
District Office	Page 47
Districtwide	Page 50



**San Mateo County Community College District  
2005-06 Cañada College Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 6/8/05</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
1000	Academic Salaries	\$7,568,836	\$7,083,199	\$7,410,131	\$7,805,927	\$6,377,312	72.95	\$7,615,081	68.33	-\$190,846
2000	Classified Salaries	2,115,780	2,034,333	2,177,710	2,314,395	1,860,559	43.36	2,311,709	41.05	-2,686
3000	Employee Benefits	1,924,969	1,926,881	2,156,080	2,205,771	1,773,672	0.00	2,486,808	0.00	281,037
4000	Supplies & Materials	158,545	113,796	157,582	498,514	342,655	0.00	159,643	0.00	-338,871
5000	Other Operating Expenses	486,010	449,708	401,245	507,089	467,988	0.00	365,387	0.00	-141,702
6000	Capital Outlay	29,899	26,202	34,638	75,843	34,905	0.00	61,850	0.00	-13,993
7000	Other Outgo - Expenses	54,438	55,879	0	60	60	0.00	0	0.00	-60
<hr/>										
Salaries & Benefits		\$11,609,585	\$11,044,413	\$11,743,921	\$12,326,093	\$10,011,543	116.31	\$12,413,598	109.38	\$87,505
General & Admin.		728,892	645,585	593,465	1,081,506	845,608	0.00	586,880	0.00	-494,626
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$12,338,477</b>	<b>\$11,689,998</b>	<b>\$12,337,386</b>	<b>\$13,407,599</b>	<b>\$10,857,151</b>	<b>116.31</b>	<b>\$13,000,478</b>	<b>109.38</b>	<b>-\$407,121</b>



**San Mateo County Community College District  
2005-06 Cañada College Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
020110	Architectural Technology	\$9,207	\$16,677	\$0	\$0	\$22,875	0	\$0	0	\$0
020300	Interior Design	146,037	184,347	96,280	98,712	173,861	1	99,708	1	996
040110	Biology	341,948	429,813	265,711	318,587	427,221	4.83	380,758	4.83	62,171
050100	Business and Commerce	541,901	638,815	510,083	536,253	516,108	5.65	585,676	6.17	49,423
050600	Business Management	0	114	0	0	0	0	0	0	0
061600	Multimedia	0	0	0	0	14	0	0	0	0
069900	Other Communications	174,170	170,851	170,303	213,464	199,552	2	175,501	2	-37,963
070100	Computer Information Science	60,815	60,771	65,239	41,020	43,614	0.34	21,725	0.2	-19,295
070300	Data Processing	16,120	15,828	0	0	-378	0	0	0	0
083500	Physical Education	415,185	495,581	237,741	266,953	441,237	2.47	152,990	1.77	-113,963
083510	Physical Fitness	49,828	50,305	52,452	53,641	46,398	0.92	57,098	0.92	3,457
089901	General Instruction	1,604,570	9,112	2,665,524	2,854,988	91,930	0	2,535,817	0	-319,171
100200	Art	185,839	203,966	170,206	181,668	190,507	1.67	184,205	1.67	2,537
100400	Music	64,303	69,969	2,035	2,885	17,478	1	85,361	1	82,476
100700	Dramatic Arts	83,354	77,749	91,193	91,897	70,203	1	100,786	1	8,889
110100	Foreign Languages	112,669	127,366	92,413	94,192	109,599	1	101,121	1	6,929
120370	Medical Assistant	0	0	0	12,000	70,644	0	0	0	-12,000
122500	Radiological Technology	135,622	172,415	84,038	109,117	185,844	2	179,762	2	70,645
125000	Emergency Medical Technology	259	259	0	0	0	0	0	0	0
130100	Consumer Homemaking	135,629	170,034	95,587	98,926	143,860	1	99,876	1	950
150100	English, General	625,572	659,300	508,840	568,370	642,783	6.67	531,766	6.27	-36,604
150600	Speech, Debate, Forensic	29,641	48,892	72,970	82,265	65,275	1	78,951	1	-3,314
150900	Philosophy	97,058	96,793	99,436	102,804	88,594	1	106,431	1	3,627
160100	Library Science	3,463	3,463	6,305	6,466	5,020	0.09	6,759	0.09	293
170100	Mathematics	722,817	799,312	619,398	700,262	723,353	6.99	724,695	7.33	24,433
190100	Physical Sciences	296,010	330,133	299,640	344,791	354,181	3.47	299,643	3.47	-45,148
200100	Psychology, General	148,305	158,950	143,174	147,640	146,269	1.5	149,847	1.6	2,207

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
210400	Human Services	46,463	74,954	49,911	46,804	99,921	0.41	52,083	0.47	5,279
210710	Child Development	294,079	340,579	228,828	241,858	305,994	2	151,299	1.8	-90,559
220100	Social Sciences	102,809	98,809	102,036	119,003	57,355	1.3	107,319	1.3	-11,684
220200	Anthropology	39,465	48,218	0	2,283	38,843	0	0	0	-2,283
220400	Economics	72,193	85,650	74,962	85,808	83,905	0.7	79,204	0.8	-6,604
220500	History	136,625	156,719	81,900	128,863	156,257	2	150,746	2	21,883
220600	Geography	591	3,483	0	0	3,598	0	0	0	0
220700	Political Science	75,082	77,427	68,611	73,526	82,967	1	74,554	1	1,028
490100	General Liberal Arts	1,375	1,571	0	522	522	0	0	0	-522
490104	ITV Instruction	21,273	17,197	22,047	22,047	28,633	0	22,018	0	-29
493000	General Studies	33,925	33,372	15,037	15,456	12,971	0.25	15,863	0.25	407
493001	Basic Skills	364,207	364,759	383,883	384,450	291,273	5.04	462,328	5.05	77,878
493010	Guidance	39,671	42,596	45,585	50,559	55,311	1.06	26,183	0.26	-24,376
493012	Cooperative Education	109,391	116,319	104,226	110,463	97,958	1.1	111,616	1.2	1,153
493030	Learning Skills - Handicapped	44,651	27,609	45,095	46,308	28,211	0.36	46,505	0.36	197
493080	English as a Second Language	853,036	1,102,972	489,420	490,056	873,026	5.46	396,888	4.26	-93,168
601001	VP for Instruction	347,475	329,972	314,700	375,027	320,923	3.93	357,696	3.95	-17,331
601002	Accreditation	8,155	12,540	6,195	6,195	6,195	0	6,195	0	0
601004	Division Dean	680,489	674,097	793,551	832,357	671,502	9.24	886,443	8.7	54,086
601006	Academic Senate	21,651	21,558	21,817	22,765	20,379	0.2	19,721	0.2	-3,044
604000	Computer Assisted Instruction	0	0	0	0	114	0	0	0	0
611000	Library	178,109	215,930	218,068	288,631	229,194	2.83	223,464	2.83	-65,167
621000	Reg, Transfers, Transcripts	417,506	419,618	496,463	525,146	413,974	6.33	552,155	6.23	27,009
621001	Commencement	700	409	700	140	288	0	700	0	560
622001	Resch/Eval-Matriculn	47,728	44,813	49,921	50,999	40,072	0.5	102,009	1	51,010
623003	Recruitment	53,602	53,199	55,810	57,546	66,644	0.67	80,924	1	23,378
631000	Counseling Services	354,763	359,200	329,846	292,633	165,443	3.21	315,700	3.52	23,067
631010	Transfer Center	75,678	71,715	76,983	97,593	82,824	0.84	79,416	0.84	-18,177
639001	Career Education Office	4,876	2,980	4,364	4,364	1,735	0	21,064	0	16,700
641000	Vice President - Student Services	131,835	118,123	196,793	243,738	190,196	3.59	240,766	1.8	-2,972
642000	Financial Aid	229,473	229,473	235,426	240,998	201,319	2.68	250,328	2.68	9,330

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
642002	Federal Workstudy	3,000	0	3,619	3,619	0	0	3,620	0	1
642600	EOPS Administration	83,946	123,510	51,664	54,761	87,588	1.41	121,889	1.4	67,128
643000	Health Services	1,000	20,084	6,792	11,255	11,329	0.1	6,780	0	-4,475
646000	Handicapped Student Services	428	4,116	0	0	0	0	0	0	0
647000	Foreign Student Services	400	0	400	400	0	0	400	0	0
649001	Programs & Svcs	0	0	0	3,000	1,393	0	0	0	-3,000
651001	Building Maint & Rep	64	377	0	0	0	0	0	0	0
661001	Rsrch/Develop Instr Planning	0	0	0	28,103	14,328	0.2	0	0	-28,103
662000	Management Planning Functions	337,863	348,142	285,731	358,328	337,477	2.17	305,394	2	-52,934
662003	Master Planning	0	5,061	0	0	5,061	0	0	0	0
669002	AFT Negotiated	18,681	10,480	18,849	19,169	9,837	0.1	0	0	-19,169
669003	Management Study	30,977	30,978	0	0	0	0	0	0	0
671000	Fiscal Operations	372,884	358,071	388,460	380,189	280,171	6.32	310,435	3.31	-69,754
672000	General Admin Svcs	0	3,974	0	0	489	0	0	0	0
673001	Security	15,041	15,041	0	0	0	0	0	0	0
673004	Central Duplicating	41,619	31,972	40,668	41,205	28,255	0.4	45,558	0.4	4,353
673005	Mail Service	128,393	67,671	115,935	114,040	98,076	0.85	119,488	0.85	5,448
674000	Staff Services	827	861	0	0	0	0	0	0	0
674002	Management Development	0	0	0	0	11	0	0	0	0
674004	Faculty Development	0	0	295	295	0	0	295	0	0
675000	Community Relations	203,826	196,464	229,095	236,099	195,731	1	236,053	1	-46
678000	Management Info Svcs	8,151	3,478	7,700	8,200	2,101	0	7,700	0	-500
679006	Reimbursable Costs	2,393	7,384	0	0	40	0	0	0	0
679009	College Council	0	0	0	0	97	0	0	0	0
679900	Other Gen'l Inst Support	75,095	74,942	79,069	81,330	68,826	1	85,748	1	4,418
689003	Civic Center Theater	74,898	76,227	75,206	76,899	64,634	1	78,136	1	1,237
692000	Parking	377	26,459	0	0	305	0	0	0	0
694000	Student/Cocurricular Activities	81,599	78,092	102,902	136,600	141,409	0.6	113,696	0.6	-22,904
699001	Student Activities	69,817	69,938	70,255	71,068	56,522	0.87	73,623	1	2,555
<b>TOTAL EXPENSES</b>		<b>\$12,338,477</b>	<b>\$11,689,998</b>	<b>\$12,337,386</b>	<b>\$13,407,599</b>	<b>\$10,807,269</b>	<b>116.31</b>	<b>\$13,000,478</b>	<b>109.38</b>	<b>-\$407,121</b>



**San Mateo County Community College District  
2005-06 College of San Mateo Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 6/8/05</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
1000	Academic Salaries	\$17,371,817	\$17,056,714	\$16,839,909	\$17,946,420	\$15,007,102	160.25	\$17,452,760	161.93	-\$493,660
2000	Classified Salaries	5,047,608	5,002,860	5,029,162	5,120,907	4,090,549	92.60	5,248,243	90.06	127,336
3000	Employee Benefits	4,675,465	4,673,537	4,955,539	5,061,528	4,130,068	0.00	5,449,518	0.00	387,990
4000	Supplies & Materials	310,562	223,170	282,536	360,567	288,378	0.00	296,893	0.00	-63,674
5000	Other Operating Expenses	901,207	813,176	1,153,410	1,153,249	869,215	0.00	1,138,374	0.00	-14,875
6000	Capital Outlay	108,283	99,138	52,152	52,065	34,217	0.00	37,411	0.00	-14,654
7000	Other Outgo - Expenses	382,276	382,276	122,088	122,088	63,758	0.00	121,514	0.00	-574
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Salaries & Benefits		\$27,094,890	\$26,733,111	\$26,824,610	\$28,128,855	\$23,227,719	252.85	\$28,150,521	251.99	\$21,666
General & Admin.		1,702,328	1,517,760	1,610,186	1,687,969	1,255,568	0.00	1,594,192	0.00	-93,777
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$28,797,218</b>	<b>\$28,250,871</b>	<b>\$28,434,796</b>	<b>\$29,816,824</b>	<b>\$24,483,287</b>	<b>252.85</b>	<b>\$29,744,713</b>	<b>251.99</b>	<b>-\$72,111</b>



**San Mateo County Community College District  
2005-06 College of San Mateo Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
010910	Ornamental Horticulture	\$142,924	\$136,214	\$139,277	\$141,731	\$109,827	1	\$141,343	1	-\$388
020110	Architectural Technology	26,874	24,867	10,157	10,157	8,682	0	10,138	0	-19
040110	Biology	739,610	724,613	766,195	791,488	669,844	6.5	838,947	7.3	47,459
050100	Business and Commerce	1,287,677	1,275,042	1,234,159	1,256,666	1,039,028	10.43	1,287,209	10.73	30,543
051100	Real Estate	73,727	69,744	66,043	66,043	80,072	0	65,916	0	-127
060200	Journalism	86,237	85,890	86,422	97,543	72,663	1	95,275	1	-2,268
060300	Radio, Motion Picture	25,436	25,436	17,520	16,088	190	0	17,487	0	1,399
069900	Other Communications	263,360	261,056	328,348	311,554	208,777	3.43	283,052	3.43	-28,502
070300	Data Processing	586,697	574,680	573,219	591,470	481,937	5.98	572,077	5.58	-19,393
083500	Physical Education	983,333	943,625	1,017,618	1,014,432	873,044	9.77	840,860	7.03	-173,572
083700	Health Education	43,111	37,742	40,799	47,050	38,105	0	40,719	0	-6,331
089901	General Instruction	93,931	39,433	237,238	659,656	20,022	0	356,934	0	-302,722
090100	Engineering, General	89,897	85,879	90,946	73,133	59,605	0.54	68,820	0.54	-4,313
092540	Electronics	312,136	311,732	340,931	350,385	291,911	3.6	396,703	4	46,318
095010	Aviation Airframe Mechanics	177,461	175,938	18,652	19,138	17,654	0.2	19,102	0.2	-36
095230	Plumbing, Pipefitting	6,197	6,197	0	0	1,023	0	0	0	0
095300	Drafting Technology	141,023	141,022	178,801	184,025	173,148	1.7	95,242	1	-88,783
095630	Machine Tool/Machine Shop	29,187	29,188	27,171	29,139	22,740	0.36	30,672	0.36	1,533
095650	Welding and Cutting	171,811	171,809	134,306	142,932	169,647	1.32	146,010	1.32	3,078
095720	Construction Inspection	53,472	53,472	45,388	45,671	43,546	0	45,301	0	-370
100200	Art	619,954	615,483	619,021	636,773	555,159	4.6	668,950	5	32,177
100400	Music	287,229	287,135	304,210	305,930	288,792	1	392,223	2	86,293
100800	Dance	94,643	91,488	99,722	101,882	86,982	1	108,923	1	7,041
103000	Graphic Arts	205,594	204,654	211,043	218,094	191,135	2	223,779	2	5,685
110100	Foreign Languages	475,575	462,683	427,912	488,191	432,586	2.73	501,275	3.43	13,084
120310	Nursing, R.N.	522,300	511,173	541,158	588,193	476,355	4.88	630,266	5.83	42,073
120410	Dental Assistant	173,774	137,136	131,236	135,874	119,855	0.8	139,238	0.93	3,364

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
130100	Consumer Homemaking	4,265	4,251	3,949	3,720	5,766	0	3,941	0	221
150100	English, General	2,641,171	2,568,018	2,846,735	2,732,733	2,329,272	22.98	2,828,954	22.15	96,221
150600	Speech, Debate, Forensic	497,998	488,228	510,820	547,384	441,508	3.9	525,539	4	-21,845
170100	Mathematics	1,793,882	1,768,079	1,710,314	1,775,383	1,563,591	13.62	1,748,683	13.42	-26,700
190100	Physical Sciences	1,084,399	1,049,527	1,012,426	1,044,096	908,790	9.16	1,087,048	10.36	42,952
210500	Administration of Justice	496,188	495,256	479,212	481,744	434,904	1	482,960	1	1,216
213300	Fire Control Technology	221,270	209,797	212,143	210,616	169,496	0.2	213,134	0.2	2,518
220100	Social Sciences	1,974,506	1,957,371	1,877,097	1,986,728	1,796,853	11.67	2,017,706	12.8	30,978
220108	Social Sciences, Honors	6,479	6,477	5,905	5,905	13,654	0	5,894	0	-11
300700	Cosmetology	606,479	602,059	539,342	579,305	516,182	6.28	621,675	6.98	42,370
490101	AIFS	4,329	4,329	2,800	14,800	32,505	0	2,800	0	-12,000
490104	ITV Instruction	193,441	188,676	195,430	219,594	190,953	1	198,507	1	-21,087
493000	General Studies	33,483	30,838	29,922	24,281	19,898	0	29,869	0	5,588
493010	Guidance	165,925	165,925	186,117	159,766	131,236	1.46	175,130	1.54	15,364
493012	Cooperative Education	116,139	115,750	185,855	190,973	151,279	1.51	216,288	1.61	25,315
493030	Learning Skills - Handicapped	97,557	96,310	97,414	96,348	79,278	1	101,633	1	5,285
493080	English as a Second Language	651,962	652,140	527,849	701,728	624,127	5.74	645,449	6.57	-56,279
601001	VP for Instruction	396,637	394,843	421,814	463,204	393,976	6.7	443,779	4.85	-19,425
601002	Accreditation	9,749	9,747	0	0	0	0	0	0	0
601004	Division Dean	1,426,627	1,415,496	1,481,200	1,504,910	1,207,135	15.6	1,531,162	15.6	26,252
601005	Cont Educ Director	43,360	43,360	102,820	105,201	65,233	0.57	60,591	0.46	-44,610
601006	Academic Senate	43,807	43,714	43,529	45,245	34,674	0.4	42,940	0.4	-2,305
602000	Course and Curriculum I	3,094	3,094	44,661	43,493	30,932	0.65	81,443	0.65	37,950
602200	Center for Teaching and Learning	88,797	83,572	104,247	105,931	55,723	0.5	107,744	0.5	1,813
604000	Computer Assisted Instruction	2,000	1,939	2,000	2,000	1,711	0	2,000	0	0
611000	Library	731,164	726,035	713,917	754,541	629,169	8.47	743,090	8.44	-11,451
613000	Learning Center	40,837	36,892	52,869	53,951	30,686	0.69	57,702	0.69	3,751
621000	Reg,Transfers, Transcripts	710,783	709,254	720,768	733,288	577,055	9.88	818,604	10	85,316
621001	Commencement	7,547	4,071	7,572	7,572	1,569	0	7,572	0	0
631000	Counseling Services	1,436,459	1,435,517	1,542,756	1,536,141	1,255,555	15.93	1,447,010	14.78	-89,131
631010	Transfer Center	78,108	78,109	74,257	79,355	67,365	1	78,092	1	-1,263
639003	Career Development	254,706	254,366	135,385	223,728	162,737	2.31	239,122	2.19	15,394

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
639006	Job Placement	2,325	2,325	2,101	2,148	2,119	0	2,101	0	-47
641000	Vice President - Student Services	256,294	254,025	262,918	263,792	204,733	2.45	274,904	2	11,112
642000	Financial Aid	267,506	267,289	276,916	255,705	185,348	3.87	292,723	3.41	37,018
642002	Federal Workstudy	30,728	30,728	38,889	38,889	0	0	38,889	0	0
642600	EOPS Administration	163,891	163,867	170,512	174,738	141,790	1.73	157,352	1.43	-17,386
643000	Health Services	104,636	103,847	86,696	89,457	77,217	0.87	90,036	0.87	579
646000	Handicapped Student Services	53,283	53,283	54,504	111,053	102,388	0.5	58,684	0.5	-52,369
647000	Foreign Student Services	131,320	131,320	132,672	137,799	110,750	1.73	139,053	1.73	1,254
649001	Programs & Svcs	60,108	54,262	68,121	69,283	49,783	1	74,673	1	5,390
651008	Telephone Services	1,128	1,128	2,047	2,047	134	0	2,047	0	0
661001	Rsrch/Develop Instr Planning	178,525	174,014	182,097	187,297	153,361	1.92	192,511	1.92	5,214
662000	Management Planning Functions	371,003	363,276	418,676	435,898	350,287	3.94	399,074	3	-36,824
664000	Classified Council	150	0	150	150	77	0	150	0	0
669002	AFT Negotiated	29,175	21,193	37,713	39,649	42,896	0.4	39,929	0.4	280
671000	Fiscal Operations	683,863	679,445	693,200	758,554	592,522	7.5	747,198	7.5	-11,356
673001	Security	210,053	206,797	0	0	0	0	0	0	0
673004	Central Duplicating	16,993	15,636	34,084	34,084	17,057	0	34,084	0	0
673005	Mail Service	151,409	141,994	211,540	213,227	158,601	2.85	228,403	2.05	15,176
675000	Community Relations	484,427	459,354	508,062	517,355	407,588	4	527,811	4	10,456
679006	Reimbursable Costs	4,842	5,559	0	0	8,103	0	0	0	0
679009	College Council	0	0	0	0	-369	0	0	0	0
689001	Masterworks Chorale	27,553	27,510	26,910	26,910	26,999	0	26,910	0	0
689002	Com Svcs Civic Center	31,056	31,053	30,987	31,702	26,536	0.5	32,577	0.5	875
689003	Civic Center Theater	111,626	97,023	83,971	85,951	68,745	1	87,521	1	1,570
692000	Parking	94,685	94,685	80,755	80,755	63,758	0	80,755	0	0
694000	Student/Cocurricular Activities	279,720	275,017	271,920	275,164	243,655	0.92	365,710	2.19	90,546
694001	Student Publications	1,535	1,535	4,675	2,662	2,624	0	4,675	0	2,013
696000	Child Development Centers	43,216	43,216	41,333	41,333	0	0	40,759	0	-574
699001	Student Activities	158,596	158,195	162,086	169,129	139,749	2	170,062	2	933
701000	Auxiliary Classes	70,140	70,140	0	0	137	0	0	0	0
703000	KCSM Management/ Auxiliary Operations	383,322	380,901	386,101	394,748	328,145	4	416,700	4	21,952

<b>Code</b>	<b>Program</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 38,511</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
703001	KCSM Programming/ Auxiliary Operations	100,803	100,802	101,514	103,844	86,705	1	106,265	1	2,421
703002	KCSM Production/ Auxiliary Operations	102,600	102,599	102,223	104,539	87,946	1	107,921	1	3,382
703003	KCSM Broadcasting/ Auxiliary Operations	190,328	190,330	191,719	196,155	163,932	2	198,352	2	2,197
703004	KCSM Prog Info	69,830	69,831	75,370	77,136	64,544	1	81,748	1	4,612
703005	KCSM Fund Raising/ Membership	0	0	0	0	5	0	0	0	0
703006	KCSM Underwriting/ Grants	142,231	140,321	135,717	138,769	116,830	1.62	142,614	1.62	3,845
711000	Current Operations	212,000	212,000	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>		<b>\$28,797,218</b>	<b>\$28,250,871</b>	<b>\$28,434,796</b>	<b>\$29,816,824</b>	<b>\$24,479,836</b>	<b>252.85</b>	<b>\$29,744,713</b>	<b>251.99</b>	<b>-\$72,111</b>



**San Mateo County Community College District  
2005-06 Skyline College Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 6/8/05</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
1000	Academic Salaries	\$12,405,294	\$12,142,876	\$11,537,652	\$12,633,258	\$11,046,202	116.79	\$12,145,499	119.68	-\$487,759
2000	Classified Salaries	3,806,802	3,709,197	3,785,090	3,876,539	3,051,673	73.56	3,966,417	73.53	89,878
3000	Employee Benefits	3,353,915	3,366,120	3,526,741	3,593,021	3,002,331	0.00	4,030,804	0.00	437,783
4000	Supplies & Materials	203,487	119,913	298,873	305,070	124,534	0.00	168,838	0.00	-136,232
5000	Other Operating Expenses	752,959	625,971	815,378	822,243	592,261	0.00	803,378	0.00	-18,865
6000	Capital Outlay	48,172	20,579	37,219	28,494	59,749	0.00	27,219	0.00	-1,275
7000	Other Outgo - Expenses	67,570	67,572	131,854	131,854	45,775	0.00	131,854	0.00	0
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Salaries & Benefits		\$19,566,011	\$19,218,193	\$18,849,483	\$20,102,818	\$17,100,206	190.35	\$20,142,720	193.21	\$39,902
General & Admin.		1,072,188	834,035	1,283,324	1,287,661	822,319	0.00	1,131,289	0.00	-156,372
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$20,638,199</b>	<b>\$20,052,228</b>	<b>\$20,132,807</b>	<b>\$21,390,479</b>	<b>\$17,922,525</b>	<b>190.35</b>	<b>\$21,274,009</b>	<b>193.21</b>	<b>-\$116,470</b>



**San Mateo County Community College District  
2005-06 Skyline College Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
040110	Biology	\$631,918	\$606,113	\$532,113	\$549,309	\$539,330	4.9	\$499,187	5.2	-\$50,122
050100	Business and Commerce	1,358,411	1,307,135	1,086,663	1,119,942	1,190,295	14.53	1,120,244	13.9	302
070100	Computer Info Sciences	157,932	154,783	98,230	101,542	117,891	1	24,201	0	-77,341
083500	Physical Education	849,692	817,608	646,096	663,938	787,963	7.86	622,346	7.28	-41,592
083700	Health Education	146,095	144,440	118,247	113,715	109,929	1	114,160	1	445
089901	General Instruction	102,105	77,725	3,004,503	3,784,754	84,394	0	3,277,059	0	-507,695
093410	Electronic Communications	287,065	272,510	90,851	91,267	222,202	0.8	171,954	1.8	80,687
094810	Auto Mechanics	971,934	955,683	914,690	940,640	952,565	10.92	959,924	10.92	19,284
100200	Art	529,296	516,231	304,699	314,545	439,052	3.2	297,291	3.2	-17,254
100400	Music	416,559	403,755	245,051	251,235	337,901	2.78	230,392	2.78	-20,843
100401	Auxiliary Music	3,221	3,221	2,760	2,760	2,134	0	2,760	0	0
110100	Foreign Languages	165,921	161,505	86,955	89,859	153,126	1	96,082	1	6,223
120730	Respiratory Care/ Therapy	145,085	143,581	168,672	177,456	167,629	2	174,367	2	-3,089
121700	Surgical Technology	152,980	149,889	80,088	82,170	125,651	1	85,041	1	2,871
125020	Emergency Medical Training	76,685	72,992	13,577	11,627	48,648	0	10,578	0	-1,049
130100	Consumer Homemaking	127,501	125,102	84,296	86,464	106,159	1	88,302	1	1,838
150100	English, General	1,934,527	1,901,025	1,328,961	1,368,788	1,718,379	14.63	1,447,642	15.49	78,854
150600	Speech, Debate, Forensic	336,754	331,569	237,449	243,976	298,943	2.9	251,621	3	7,645
150700	Creative Writing	16,204	12,303	16,204	16,204	15,250	0	15,704	0	-500
150900	Philosophy	123,243	121,699	88,236	90,440	118,846	1	93,786	1	3,346
160100	Library Science	2,716	2,716	0	0	1,608	0	0	0	0
170100	Mathematics	1,140,448	1,121,929	741,294	759,520	1,053,334	8.57	785,412	8.67	25,892
190100	Physical Sciences	756,964	748,835	627,709	645,603	709,143	8	641,252	7.6	-4,351
200100	Psychology, General	326,143	322,230	273,890	280,652	299,324	3	294,602	3	13,950
210500	Administration of Justice	75,397	71,348	700	700	66,644	0	700	0	0
210710	Child Development	182,786	182,787	82,606	84,220	165,626	0.8	156,186	1.8	71,966
220100	Social Sciences	837,288	829,152	633,598	647,463	704,742	7	741,385	8	93,922
220108	Social Sciences, Honors	39,341	39,342	55,038	56,963	47,199	0.6	58,917	0.6	1,954
300700	Cosmetology	905,985	866,668	776,765	808,402	780,255	11.27	806,524	11.27	-1,878

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
490100	General Liberal Arts	38,131	19,255	4,521	4,521	14,599	0	4,523	0	2
490102	Humanities	14,414	13,543	550	550	3,987	0	550	0	0
493000	General Studies	4,086	4,402	0	0	20,597	0	0	0	0
493002	Career Dev Skills	10,177	8,787	10,686	10,686	9,085	0	10,686	0	0
493010	Guidance	41,702	41,702	0	0	47,847	0	0	0	0
493012	Cooperative Education	183,515	182,971	124,841	128,778	141,785	1.48	128,729	1.48	-49
493030	Learning Skills - Handicapped	3,046	2,864	0	0	1,491	0	0	0	0
493080	English as a Second Language	0	0	0	0	0	0	83,326	1	83,326
601000	Academic Administration	445	445	0	0	0	0	0	0	0
601001	VP for Instruction	326,321	318,069	311,331	318,845	272,452	3	322,070	3	3,225
601002	Accreditation	1,131	1,131	0	0	0	0	0	0	0
601004	Division Dean	948,593	944,305	1,215,544	1,231,598	1,027,009	12	1,164,847	12	-66,751
601005	Cont Educ Director	73,246	73,245	3,893	3,893	6,839	0	3,893	0	0
601006	Academic Senate	41,715	41,714	87,188	89,488	66,737	0.8	90,124	0.9	636
602000	Course and Curriculum Development	0	0	0	757	13,367	0.25	0	0	-757
604000	Computer Assisted Instruction	158,804	158,275	164,797	167,716	112,442	2.55	183,705	2.55	15,989
611000	Library	678,867	652,078	673,111	695,153	579,031	8.53	700,292	7.8	5,139
612000	Media Services	112,751	108,065	115,368	118,737	97,471	1.75	122,012	1.75	3,275
613000	Learning Center	369,280	387,986	315,497	332,998	256,715	3.55	359,211	4.07	26,213
621000	Reg,Transfers, Transcripts	604,058	601,899	609,680	620,892	490,031	7.07	631,966	7.07	11,074
621001	Commencement	1,968	1,968	4,900	4,900	4,960	0	4,900	0	0
622000	Student Records	0	0	3,700	3,700	3,700	0	3,700	0	0
623003	Recruitment	3,351	3,351	22,310	8,119	1,187	0	22,310	0	14,191
631000	Counseling Services	943,373	904,988	745,348	775,037	702,900	5.87	854,500	7.07	79,463
631010	Transfer Center	150,989	150,989	157,215	161,655	130,534	2	163,330	2	1,675
632001	Skls Assess/Matricltn	63,149	63,148	53,737	69,459	35,993	0.8	51,679	0.8	-17,780
632002	Mentor Prog Hisp	18,851	18,848	19,903	20,504	15,311	0.2	20,722	0.2	218
641000	Vice President - Student Services	206,604	206,606	223,751	226,178	161,862	3	238,570	2	12,392
641001	Coord-Train/Matriculn	79,817	79,818	83,355	85,410	74,344	1	16,996	1	-68,414
642000	Financial Aid Administration	178,850	145,728	243,363	249,048	214,017	3.45	259,579	3.45	10,531
642002	Federal Workstudy Program	0	0	5,117	5,117	0	0	5,117	0	0
642600	EOPS Administration	79,143	79,144	79,874	81,770	68,359	0.75	82,176	0.75	406
647000	Foreign Student Services	16,233	11,243	119,216	121,626	83,170	1.24	120,038	1.24	-1,588
649001	Programs & Svcs	10,553	10,553	10,649	10,902	9,113	0.1	10,955	0.1	53

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
649003	EOPS Srvc for Students	10,661	10,661	15,973	16,353	13,672	0.15	16,435	0.15	82
651002	Custodial Services	0	0	0	1,100	0	0	0	0	-1,100
651007	Elevators	1,379	1,378	1,909	1,909	742	0	1,910	0	1
661000	Institutional Research	126,372	122,767	197,352	199,806	77,609	1.38	222,925	2	23,119
662000	Management Planning Functions	365,944	377,662	350,049	356,454	261,980	3.23	390,502	2.5	34,048
669002	AFT Negotiated	97,678	61,929	113,328	116,967	95,107	1.2	121,411	1.2	4,444
671000	Fiscal Operations	553,236	526,970	520,491	534,489	446,490	7	518,495	7	-15,994
672000	General Admin. Svcs.	0	0	0	0	3,188	0	0	0	0
673001	Security	210,929	210,641	116,540	116,540	45,840	0	116,540	0	0
673004	Central Duplicating	75,353	65,497	76,159	77,653	73,070	1	78,648	1	995
673005	Mail Service	147,320	142,778	145,675	147,011	112,822	1.25	150,025	1.25	3,014
674000	Staff Services	23	163	0	0	0	0	0	0	0
674001	Human Resources	0	0	0	0	60	0	0	0	0
674004	Faculty Development	-205	-206	0	311	6,783	0.1	0	0	-311
674006	Institutional Development	492	2,964	0	0	109	0	0	0	0
675000	Community Relations	492,467	453,927	472,014	489,049	430,709	3.4	533,474	3.4	44,425
676000	Staff Diversity	40	451	0	0	0	0	0	0	0
679006	Reimbursable Costs	738	443	0	0	-2,184	0	0	0	0
681000	Community Services	41	41	0	0	0	0	0	0	0
681005	Community Development	37,610	38,156	38,447	39,121	30,674	0.5	40,686	0.5	1,565
692000	Parking	51,543	51,543	0	0	0	0	0	0	0
694000	Student/Cocurricular	189,813	178,812	203,413	227,443	179,968	0.92	212,294	1.4	-15,149
696000	Child Development Center	20,275	20,276	30,797	30,797	5	0	30,797	0	0
699001	Student Activities	93,131	84,271	95,658	97,524	83,172	1	105,755	1	8,231
699002	Student Activities - Cafe	0	0	5,616	5,761	4,454	0.07	5,987	0.07	226
702000	Noninstitutional Activity	0	108	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>		<b>\$20,638,199</b>	<b>\$20,052,228</b>	<b>\$20,132,807</b>	<b>\$21,390,479</b>	<b>\$17,895,367</b>	<b>190.35</b>	<b>\$21,274,009</b>	<b>193.21</b>	<b>-\$116,470</b>

**San Mateo County Community College District  
2005-06 District Office Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 6/8/05</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
1000	Academic Salaries	\$359,487	\$353,460	\$332,346	\$329,022	\$288,833	2.00	\$361,422	2.00	\$32,400
2000	Classified Salaries	7,579,476	7,477,137	7,465,777	7,704,541	6,396,064	131.37	7,918,049	128.38	213,508
3000	Employee Benefits	2,547,117	2,548,114	2,702,800	2,737,980	2,281,284	0.00	3,065,021	0.00	327,041
4000	Supplies & Materials	602,945	569,316	508,378	682,978	536,772	0.00	508,108	0.00	-174,870
5000	Other Operating Expenses	1,097,033	986,624	1,204,988	1,288,230	843,295	0.00	1,100,853	0.00	-187,377
6000	Capital Outlay	242,589	174,807	139,239	168,387	138,079	0.00	133,772	0.00	-34,615
7000	Other Outgo - Expenses	0	44,440	202,127	202,127	86,880	0.00	202,127	0.00	0
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Salaries & Benefits		\$10,486,080	\$10,378,711	\$10,500,923	\$10,771,543	\$8,966,181	133.37	\$11,344,492	130.38	\$572,949
General & Admin.		1,942,567	1,775,187	2,054,732	2,341,722	1,605,026	0.00	1,944,860	0.00	-396,862
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$12,428,647</b>	<b>\$12,153,898</b>	<b>\$12,555,655</b>	<b>\$13,113,265</b>	<b>\$10,571,207</b>	<b>133.37</b>	<b>\$13,289,352</b>	<b>130.38</b>	<b>\$176,087</b>

**San Mateo County Community College District  
2005-06 District Office Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Program</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 38,511</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
601006	Academic Senate	\$16,000	\$18,526	\$22,833	\$22,833	\$1,812	0.00	\$22,798	0.00	-\$35
602000	Course/Curriculum Development	123,139	123,139	0	0	0	0.00	0	0.00	0
602200	Center for Teaching and Learning	31	31	0	0	0	0.00	0	0.00	0
604001	Technology Innovation	7,500	0	0	0	0	0.00	0	0.00	0
612000	Media Services	223,938	222,713	232,148	237,978	202,093	3.00	242,093	3.00	4,115
651000	Maintenance/ Operations	1,046,653	1,060,294	1,279,616	1,324,627	1,026,957	12.00	1,423,477	12.00	98,850
651001	Building Maintenance	1,146,912	1,161,932	1,144,310	1,179,554	1,011,160	12.01	1,209,872	12.01	30,318
651002	Custodial Services	2,135,147	2,101,559	2,150,705	2,171,348	1,834,725	36.00	2,326,208	36.00	154,860
651003	Grounds Maintenance	703,668	720,057	564,721	586,415	446,415	8.28	541,818	7.37	-44,597
651004	Utilities	0	0	700	1,000	0	0.00	0	0.00	-1,000
651005	Facilities Other	161,984	161,421	157,682	146,657	136,508	0.00	158,127	0.00	11,470
661000	Institutional Research	31,177	31,769	0	0	0	0.00	0	0.00	0
662000	Management Planning Function	349,104	347,223	380,972	406,789	352,362	4.00	484,775	4.00	77,986
662002	Governing Board	139,631	105,299	130,610	130,610	92,301	0.00	131,451	0.00	841
662004	Chancellor	566,289	526,556	520,617	517,724	429,752	2.00	440,583	2.00	-77,141
662005	Budget Development	274,607	258,859	302,970	293,930	188,558	1.60	245,890	1.60	-48,040
671000	Fiscal Operations	683,138	592,995	632,992	652,900	523,696	7.00	689,196	7.00	36,296
672000	General Admin Svcs	13,001	3,832	0	0	1,193	0.00	187,339	2.00	187,339
672001	General Accounting	478,949	470,688	490,685	670,689	391,054	4.75	333,706	2.75	-336,983
673002	Purchasing	390,351	385,975	399,375	410,676	303,939	4.00	423,551	4.00	12,875
673004	Central Duplicating	31,477	25,691	36,545	37,086	17,027	0.00	36,545	0.00	-541
673005	Mail Service	58,268	52,667	47,360	47,059	22,966	0.25	47,987	0.25	928
674001	Human Resources	775,808	709,672	891,757	909,584	767,314	9.00	964,184	9.00	54,600
674003	Classified Development	0	0	0	0	70	0.00	0	0.00	0
674006	Institutional Devel.	8,823	0	0	0	0	0.00	0	0.00	0
675000	Community Relations	196,889	212,795	215,620	227,735	185,000	1.00	222,465	1.00	-5,270
675010	Staff Development	32,000	8,836	33,261	33,261	12,332	0.00	33,237	0.00	-24
678000	Mgmt Information Svcs.	1,821,157	1,799,616	1,978,516	2,099,797	1,749,649	16.48	2,137,079	14.40	37,282

<b>Code</b>	<b>Program</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 38,511</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
678001	Technology Services	1,012,735	1,007,313	941,660	1,005,013	875,347	12.00	986,971	12.00	-18,042
679006	Reimbursable Costs	271	0	0	0	23	0.00	0	0.00	0
692000	Parking	0	44,440	0	0	-153	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$12,428,647</b>	<b>\$12,153,898</b>	<b>\$12,555,655</b>	<b>\$13,113,265</b>	<b>\$10,572,100</b>	<b>133.37</b>	<b>\$13,289,352</b>	<b>130.38</b>	<b>\$176,087</b>



**San Mateo County Community College District  
2005-06 Districtwide Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2003-04 Budget + Transfers</b>	<b>2003-04 Actual</b>	<b>2004-05 Budget</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual 6/8/05</b>	<b>2004-05 Staff FTE</b>	<b>2005-06 Tentative Budget</b>	<b>2005-06 Staff FTE</b>	<b>Change from 2004-05</b>
1000	Academic Salaries	\$37,705,434	\$36,636,249	\$36,120,038	\$38,714,627	\$32,719,449	351.99	\$37,574,762	351.94	-\$1,139,865
2000	Classified Salaries	18,549,666	18,223,527	18,457,739	19,016,382	15,398,845	362.67	19,444,418	341.02	428,036
3000	Employee Benefits	12,501,466	12,514,652	13,341,160	13,598,300	11,187,355	0.00	15,032,151	0.00	1,433,851
4000	Supplies & Materials	1,275,539	1,026,195	1,247,369	1,847,129	1,292,339	0.00	1,133,482	0.00	-713,647
5000	Other Operating Expenses	3,237,209	2,875,479	3,575,021	3,770,811	2,772,759	0.00	3,407,992	0.00	-362,819
6000	Capital Outlay	428,943	320,726	263,248	324,789	266,950	0.00	260,252	0.00	-64,537
7000	Other Outgo - Expenses	504,284	550,167	456,069	456,129	196,473	0.00	455,495	0.00	-634
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Salaries & Benefits		\$68,756,566	\$67,374,428	\$67,918,937	\$71,329,309	\$59,305,649	714.66	\$72,051,331	692.95	\$722,022
General & Admin.		5,445,975	4,772,567	5,541,707	6,398,858	4,528,521	0.00	5,257,221	0.00	-1,141,637
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$74,202,541</b>	<b>\$72,146,995</b>	<b>\$73,460,644</b>	<b>\$77,728,167</b>	<b>\$63,834,170</b>	<b>714.66</b>	<b>\$77,308,552</b>	<b>692.95</b>	<b>-\$419,615</b>



**San Mateo County Community College District  
2005-06 Districtwide Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
010910	Ornamental Horticulture	\$142,924	\$136,214	\$139,277	\$141,731	\$109,827	1.00	\$141,343	1.00	-\$388
020110	Architectural Technology	36,081	41,544	10,157	10,157	31,557	0.00	10,138	0.00	-19
020300	Technology Interior Design	146,037	184,347	96,280	98,712	173,861	1.00	99,708	1.00	996
040110	Biology	1,713,476	1,760,539	1,564,019	1,659,384	1,636,395	16.23	1,718,892	17.33	59,508
050100	Business and Commerce	3,187,989	3,220,992	2,830,905	2,912,861	2,745,431	30.61	2,993,129	30.80	80,268
050600	Business Management	0	114	0	0	0	0.00	0	0.00	0
051100	Real Estate	73,727	69,744	66,043	66,043	80,072	0.00	65,916	0.00	-127
060200	Journalism	86,237	85,890	86,422	97,543	72,663	1.00	95,275	1.00	-2,268
060300	Radio, Motion Picture	25,436	25,436	17,520	16,088	190	0.00	17,487	0.00	1,399
061600	Multimedia	0	0	0	0	14	0.00	0	0.00	0
069900	Other Communications	437,530	431,907	498,651	525,018	408,329	5.43	458,553	5.43	-66,465
070100	Computer Information Sciences	218,747	215,554	163,469	142,562	161,505	1.34	45,926	0.20	-96,636
070300	Data Processing	602,817	590,508	573,219	591,470	481,559	5.98	572,077	5.58	-19,393
083500	Physical Education	2,248,210	2,256,814	1,901,455	1,945,323	2,102,244	20.10	1,616,196	16.08	-329,127
083510	Physical Fitness	49,828	50,305	52,452	53,641	46,398	0.92	57,098	0.92	3,457
083700	Health Education	189,206	182,182	159,046	160,765	148,034	1.00	154,879	1.00	-5,886
089901	General Instruction	1,800,606	126,270	5,907,265	7,299,398	196,346	0.00	6,169,810	0.00	-1,129,588
090100	Engineering, General	89,897	85,879	90,946	73,133	59,605	0.54	68,820	0.54	-4,313
092540	Electronics	312,136	311,732	340,931	350,385	291,911	3.60	396,703	4.00	46,318
093410	Electronic Communications	287,065	272,510	90,851	91,267	222,202	0.80	171,954	1.80	80,687
094810	Auto Mechanics	971,934	955,683	914,690	940,640	952,565	10.92	959,924	10.92	19,284
095010	Aviation Airframe Mechanics	177,461	175,938	18,652	19,138	17,654	0.20	19,102	0.20	-36
095230	Plumbing, Pipefitting	6,197	6,197	0	0	1,023	0.00	0	0.00	0
095300	Drafting Technology	141,023	141,022	178,801	184,025	173,148	1.70	95,242	1.00	-88,783
095630	Machine Tool/Machine Shop	29,187	29,188	27,171	29,139	22,740	0.36	30,672	0.36	1,533
095650	Welding and Cutting	171,811	171,809	134,306	142,932	169,647	1.32	146,010	1.32	3,078
095720	Construction Inspection	53,472	53,472	45,388	45,671	43,546	0.00	45,301	0.00	-370

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
100200	Art	1,335,089	1,335,680	1,093,926	1,132,986	1,184,718	9.47	1,150,446	9.87	17,460
100400	Music	768,091	760,859	551,296	560,050	644,171	4.78	707,976	5.78	147,926
100401	Auxiliary Music	3,221	3,221	2,760	2,760	2,134	0.00	2,760	0.00	0
100700	Dramatic Arts	83,354	77,749	91,193	91,897	70,203	1.00	100,786	1.00	8,889
100800	Dance	94,643	91,488	99,722	101,882	86,982	1.00	108,923	1.00	7,041
103000	Graphic Arts	205,594	204,654	211,043	218,094	191,135	2.00	223,779	2.00	5,685
110100	Foreign Languages	754,165	751,554	607,280	672,242	695,311	4.73	698,478	5.43	26,236
120310	Nursing, R.N.	522,300	511,173	541,158	588,193	476,355	4.88	630,266	5.83	42,073
120370	Medical Assistant/Office	0	0	0	12,000	70,644	0.00	0	0.00	-12,000
120410	Dental Assistant	173,774	137,136	131,236	135,874	119,855	0.80	139,238	0.93	3,364
120730	Respiratory Care/ Therapy	145,085	143,581	168,672	177,456	167,629	2.00	174,367	2.00	-3,089
121700	Surgical Technology	152,980	149,889	80,088	82,170	125,651	1.00	85,041	1.00	2,871
122500	Radiological Technology	135,622	172,415	84,038	109,117	185,844	2.00	179,762	2.00	70,645
125000	Emergency Medical Technology	259	259	0	0	0	0.00	0	0.00	0
125020	Emergency Medical Training	76,685	72,992	13,577	11,627	48,648	0.00	10,578	0.00	-1,049
130100	Consumer Homemaking E	267,395	299,387	183,832	189,110	255,785	2.00	192,119	2.00	3,009
150100	English, General	5,201,270	5,128,343	4,684,536	4,669,891	4,690,434	44.28	4,808,362	43.91	138,471
150600	Speech, Debate, Forensic	864,393	868,689	821,239	873,625	805,726	7.80	856,111	8.00	-17,514
150700	Creative Writing	16,204	12,303	16,204	16,204	15,250	0.00	15,704	0.00	-500
150900	Philosophy	220,301	218,492	187,672	193,244	207,440	2.00	200,217	2.00	6,973
160100	Library Science	6,179	6,179	6,305	6,466	6,628	0.09	6,759	0.09	293
170100	Mathematics	3,657,147	3,689,320	3,071,006	3,235,165	3,340,278	29.18	3,258,790	29.42	23,625
190100	Physical Sciences	2,137,373	2,128,495	1,939,775	2,034,490	1,972,114	20.63	2,027,943	21.43	-6,547
200100	Psychology, General	474,448	481,180	417,064	428,292	445,593	4.50	444,449	4.60	16,157
210400	Human Services	46,463	74,954	49,911	46,804	99,921	0.41	52,083	0.47	5,279
210500	Administration of Justice	571,585	566,604	479,912	482,444	501,548	1.00	483,660	1.00	1,216
210710	Child Development	476,865	523,366	311,434	326,078	471,620	2.80	307,485	3.60	-18,593
213300	Fire Control Technology	221,270	209,797	212,143	210,616	169,496	0.20	213,134	0.20	2,518
220100	Social Sciences	2,914,603	2,885,332	2,612,731	2,753,194	2,558,950	19.97	2,866,410	22.10	113,216
220108	Social Sciences, Honors	45,820	45,819	60,943	62,868	60,853	0.60	64,811	0.60	1,943
220200	Anthropology	39,465	48,218	0	2,283	38,843	0.00	0	0.00	-2,283
220400	Economics	72,193	85,650	74,962	85,808	83,905	0.70	79,204	0.80	-6,604

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
220500	History	136,625	156,719	81,900	128,863	156,257	2.00	150,746	2.00	21,883
220600	Geography	591	3,483	0	0	3,598	0.00	0	0.00	0
220700	Political Science	75,082	77,427	68,611	73,526	82,967	1.00	74,554	1.00	1,028
300700	Cosmetology	1,512,464	1,468,727	1,316,107	1,387,707	1,296,451	17.55	1,428,199	18.25	40,492
490100	General Liberal Arts	39,506	20,826	4,521	5,043	15,121	0.00	4,523	0.00	-520
490101	AIFS	4,329	4,329	2,800	14,800	32,505	0.00	2,800	0.00	-12,000
490102	Humanities	14,414	13,543	550	550	3,987	0.00	550	0.00	0
490104	ITV Instruction	214,714	205,873	217,477	241,641	219,586	1.00	220,525	1.00	-21,116
493000	General Studies	71,494	68,612	44,959	39,737	53,466	0.25	45,732	0.25	5,995
493001	Basic Skills	364,207	364,759	383,883	384,450	291,273	5.04	462,328	5.05	77,878
493002	Career Dev Skills	10,177	8,787	10,686	10,686	9,085	0.00	10,686	0.00	0
493010	Guidance	247,298	250,223	231,702	210,325	234,394	2.52	201,313	1.80	-9,012
493012	Cooperative Education	409,045	415,040	414,922	430,214	391,022	4.08	456,633	4.29	26,419
493030	Learning Skills - Handicapped	145,254	126,783	142,509	142,656	108,980	1.36	148,138	1.36	5,482
493080	English as a Second Language	1,504,998	1,755,112	1,017,269	1,191,784	1,497,153	11.20	1,125,663	11.83	-66,121
	<b>SUBTOTAL INSTRUCTION</b>	39,633,068	38,206,811	38,651,470	41,371,938	34,537,975	319.86	40,572,186	324.37	-799,752
601000	Academic Administration	445	445	0	0	0	0.00	0	0.00	0
601001	VP for Instruction	1,070,433	1,042,884	1,047,845	1,157,076	987,351	13.62	1,123,545	11.80	-33,531
601002	Accreditation	19,035	23,418	6,195	6,195	6,195	0.00	6,195	0.00	0
601004	Division Dean	3,055,709	3,033,898	3,490,295	3,568,865	2,906,289	36.84	3,582,452	36.30	13,587
601005	Cont Educ Director	116,606	116,605	106,713	109,094	72,072	0.57	64,484	0.46	-44,610
601006	Academic Senate	123,173	125,512	175,367	180,331	123,602	1.40	175,583	1.50	-4,748
602000	Course and Curriculum Development	126,233	126,233	44,661	44,250	44,299	0.90	81,443	0.65	37,193
602200	Center for Teaching and Learning	88,828	83,603	104,247	105,931	55,723	0.50	107,744	0.50	1,813
604000	Computer Assisted Instruction	160,804	160,214	166,797	169,716	114,267	2.55	185,705	2.55	15,989
604001	Technology Innovation	7,500	0	0	0	0	0.00	0	0.00	0
611000	Library	1,588,140	1,594,043	1,605,096	1,738,325	1,437,394	19.83	1,666,846	19.07	-71,479
612000	Media Services	336,689	330,778	347,516	356,715	299,564	4.75	364,105	4.75	7,390
613000	Learning Center	410,117	424,878	368,366	386,949	287,401	4.24	416,913	4.76	29,964
621000	Reg, Transfers, Transcripts	1,732,347	1,730,771	1,826,911	1,879,326	1,481,060	23.28	2,002,725	23.30	123,399
621001	Commencement	10,215	6,448	13,172	12,612	6,817	0.00	13,172	0.00	560

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
622000	Stdnt Records,Stats	0	0	3,700	3,700	3,700	0.00	3,700	0.00	0
622001	Resch/Eval-Matriculn	47,728	44,813	49,921	50,999	40,072	0.50	102,009	1.00	51,010
623003	Recruitment	56,953	56,550	78,120	65,665	67,831	0.67	103,234	1.00	37,569
631000	Counseling Services	2,734,595	2,699,705	2,617,950	2,603,811	2,123,898	25.01	2,617,210	25.37	13,399
631010	Transfer Center	304,775	300,813	308,455	338,603	280,723	3.84	320,838	3.84	-17,765
632001	Skls Assess/Matricltn	63,149	63,148	53,737	69,459	35,993	0.80	51,679	0.80	-17,780
632002	Mentor Prog Hisp	18,851	18,848	19,903	20,504	15,311	0.20	20,722	0.20	218
639001	Career Education Office	4,876	2,980	4,364	4,364	1,735	0.00	21,064	0.00	16,700
639003	Career Development	254,706	254,366	135,385	223,728	162,737	2.31	239,122	2.19	15,394
639006	Job Placement	2,325	2,325	2,101	2,148	2,119	0.00	2,101	0.00	-47
641000	Vice President, Student Services	594,733	578,754	683,462	733,708	556,791	9.04	754,240	5.80	20,532
641001	Coord-Train/Matriculn	79,817	79,818	83,355	85,410	74,344	1.00	16,996	1.00	-68,414
642000	Financial Aid Administration	675,829	642,490	755,705	745,751	600,684	10.00	802,630	9.54	56,879
642002	Federal Workstudy Program	33,728	30,728	47,625	47,625	0	0.00	47,626	0.00	1
642600	EOPS Administration	326,980	366,521	302,050	311,269	297,737	3.89	361,417	3.58	50,148
643000	Health Services	105,636	123,931	93,488	100,712	88,546	0.97	96,816	0.87	-3,896
646000	Handicapped Student Services	53,711	57,399	54,504	111,053	102,388	0.50	58,684	0.50	-52,369
647000	Foreign Student Services	147,953	142,563	252,288	259,825	193,920	2.97	259,491	2.97	-334
649001	Programs & Svcs	70,661	64,815	78,770	83,185	60,289	1.10	85,628	1.10	2,443
649003	EOPS Srvc for Students	10,661	10,661	15,973	16,353	13,672	0.15	16,435	0.15	82
	<b>SUBTOTAL INSTRUCTIONAL SUPPORT</b>	14,433,941	14,340,958	14,944,037	15,593,257	12,544,524	171.44	15,772,554	165.54	179,297
651000	Maintenance/Operations	1,046,653	1,060,294	1,279,616	1,324,627	1,026,957	15.00	1,423,477	12.00	98,850
651001	Building Maint & Rep	1,146,976	1,162,309	1,144,310	1,179,554	1,011,147	12.01	1,209,872	12.01	30,318
651002	Custodial Services	2,135,147	2,101,559	2,150,705	2,172,448	1,834,725	36.00	2,326,208	36.00	153,760
651003	Grounds Maint & Rep	703,668	720,057	564,721	586,415	446,415	8.28	541,818	7.37	-44,597
651004	Utilities	0	0	700	1,000	0	0.00	0	0.00	-1,000
651005	Bldgs & Grounds Other	161,984	161,421	157,682	146,657	136,508	0.00	158,127	0.00	11,470
651007	Elevators	1,379	1,378	1,909	1,909	742	0.00	1,910	0.00	1
651008	Telephone Services	1,128	1,128	2,047	2,047	134	0.00	2,047	0.00	0
	<b>SUBTOTAL MAINTENANCE &amp;</b>	5,196,935	5,208,146	5,301,690	5,414,657	4,456,628	71.29	5,663,459	67.38	248,802

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
<b>OPERATIONS</b>										
661000	Institutional Research	157,549	154,536	197,352	199,806	77,609	1.38	222,925	2.00	23,119
661001	Rsrch/Develop Institutional Planning	178,525	174,014	182,097	215,400	167,689	2.12	192,511	1.92	-22,889
662000	Management Planning Functions	1,423,914	1,436,303	1,435,428	1,557,469	1,302,106	13.34	1,579,745	11.50	22,276
662002	Governing Board	139,631	105,299	130,610	130,610	92,301	6.00	131,451	6.00	841
662003	Master Planning	0	5,061	0	0	5,061	0.00	0	0.00	0
662004	Chancellor	566,289	526,556	520,617	517,724	429,752	3.00	440,583	3.00	-77,141
662005	Budget Development	274,607	258,859	302,970	293,930	188,558	1.60	245,890	1.60	-48,040
664000	Classified Council	150	0	150	150	77	0.00	150	0.00	0
669002	AFT Negotiated	145,534	93,602	169,890	175,785	147,840	1.70	161,340	1.60	-14,445
669003	Management Study	30,977	30,978	0	0	0	0.00	0	0.00	0
671000	Fiscal Operations	2,293,121	2,157,481	2,235,143	2,326,132	1,842,879	30.82	2,265,324	25.81	-60,808
672000	General Administrative Services	13,001	7,806	0	0	4,870	0.00	187,339	2.00	187,339
672001	General Accounting Srvc	478,949	470,688	490,685	670,689	391,040	6.50	333,706	2.75	-336,983
673001	Security	436,023	432,479	116,540	116,540	45,840	0.00	116,540	0.00	0
673002	Purchasing	390,351	385,975	399,375	410,676	303,939	4.00	423,551	4.00	12,875
673004	Central Duplicating	165,442	138,796	187,456	190,028	135,409	1.40	194,835	1.40	4,807
673005	Mail Service	485,390	405,110	520,510	521,337	392,465	5.20	545,903	4.40	24,566
674000	Staff Services	850	1,024	0	0	0	0.00	0	0.00	0
674001	Human Resources	775,808	709,672	891,757	909,584	766,744	15.38	964,184	9.00	54,600
674002	Management Development	0	0	0	0	11	0.00	0	0.00	0
674003	Classified Development	0	0	0	0	70	0.00	0	0.00	0
674004	Faculty Development	-205	-206	295	606	6,783	0.10	295	0.00	-311
674006	Institutional Development	9,315	2,964	0	0	109	0.00	0	0.00	0
675000	Community Relations	1,377,609	1,322,540	1,424,791	1,470,238	1,219,028	9.40	1,519,803	9.40	49,565
675010	Staff Development	32,000	8,836	33,261	33,261	12,332	0.00	33,237	0.00	-24
676000	Staff Diversity	40	451	0	0	0	0.00	0	0.00	0
678000	Management Information	1,829,308	1,803,094	1,986,216	2,107,997	1,751,750	17.13	2,144,779	14.40	36,782
678001	Technology Services	1,012,735	1,007,313	941,660	1,005,013	875,347	12.00	986,971	12.00	-18,042
679006	Reimbursable Costs	8,244	13,386	0	0	5,982	0.00	0	0.00	0
679009	College Council	0	0	0	0	-272	0.00	0	0.00	0
679900	Other Gen'l Inst Support	75,095	74,942	79,069	81,330	68,826	1.00	85,748	1.00	4,418

Code	Program	2003-04 Budget + Transfers	2003-04 Actual	2004-05 Budget	2004-05 Budget + Transfers	2004-05 Actual 38,511	2004-05 Staff FTE	2005-06 Tentative Budget	2005-06 Staff FTE	Change from 2004-05
	<b>SUBTOTAL INSTITUTIONAL SUPPORT</b>	12,300,252	11,727,559	12,245,872	12,934,305	10,234,145	132.06	12,776,810	113.78	-157,495
681000	Community Services	41	41	0	0	0	0.00	0	0.00	0
681005	Community Development	37,610	38,156	38,447	39,121	30,674	0.50	40,686	0.50	1,565
689001	Masterworks Chorale	27,553	27,510	26,910	26,910	26,999	0.00	26,910	0.00	0
689002	Com Svcs Civic Center	31,056	31,053	30,987	31,702	26,536	0.50	32,577	0.50	875
689003	Civic Center Theater	186,524	173,250	159,177	162,850	133,379	2.00	165,657	2.00	2,807
692000	Parking	146,605	217,127	80,755	80,755	63,910	0.00	80,755	0.00	0
694000	Student/Cocurricular Activities	551,132	531,921	578,235	639,207	565,032	2.44	691,700	4.19	52,493
694001	Student Publications	1,535	1,535	4,675	2,662	2,624	0.00	4,675	0.00	2,013
696000	Child Development Center	63,491	63,492	72,130	72,130	5	0.00	71,556	0.00	-574
699001	Student Activities	321,544	312,404	327,999	337,721	279,443	3.87	349,440	4.00	11,719
699002	Student Activities - Cafe	0	0	5,616	5,761	4,454	0.07	5,987	0.07	226
701000	Auxiliary Classes	70,140	70,140	0	0	137	0.00	0	0.00	0
702000	Noninstitutional Activity	0	108	0	0	0	0.00	0	0.00	0
703000	KCSM Management/ Auxiliary Operations	383,322	380,901	386,101	394,748	328,145	4.00	416,700	4.00	21,952
703001	KCSM Programming/ Auxiliary Operations	100,803	100,802	101,514	103,844	86,705	1.00	106,265	1.00	2,421
703002	KCSM Production/ Auxiliary Operations	102,600	102,599	102,223	104,539	87,946	1.00	107,921	1.00	3,382
703003	KCSM Broadcasting/ Auxiliary Operations	190,328	190,330	191,719	196,155	163,932	2.00	198,352	2.00	2,197
703004	KCSM Prog Info	69,830	69,831	75,370	77,136	64,544	1.00	81,748	1.00	4,612
703005	KCSM Fund Raising/ Membership	0	0	0	0	5	0.00	0	0.00	0
703006	KCSM Underwriting/ Grants	142,231	140,321	135,717	138,769	116,830	1.62	142,614	1.62	3,845
711000	Current Operations	212,000	212,000	0	0	0	0.00	0	0.00	0
	<b>SUBTOTAL ANCILLARY SERVICES</b>	2,638,345	2,663,521	2,317,575	2,414,010	1,981,300	20.00	2,523,543	21.88	109,533
	<b>TOTAL EXPENSES</b>	\$74,202,541	\$72,146,995	\$73,460,644	\$77,728,167	\$63,754,572	714.66	\$77,308,552	692.95	-\$419,615

# San Mateo County Community College District



<b>2005-06 State Budget Chart</b>	<b>Page 58</b>
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Item	2004-05 Final Budget	2005-06 System Budget Request	2005-06 Governor's Proposed Budget	2005-06 Governor's Revised Budget	Conference Committee	
<b>General Apportionment</b>						
Apportionments: General Fund	2,075,745,000	2,461,945,000	2,317,611,000	<b>2,384,811,000</b>	<b>2,384,811,000</b>	(a)
Apportionments: Local Property Tax Revenues	1,750,350,000	1,827,043,000	1,827,043,000	1,772,743,000	1,772,743,000	
Apportionments: Student Fees	357,498,000	368,210,000	368,210,000	355,310,000	355,310,000	
<b>Subtotal General Apportionment</b>	<b>4,183,593,000</b>	<b>4,657,198,000</b>	<b>4,512,864,000</b>	<b>4,512,864,000</b>	<b>4,512,864,000</b>	
Cost-of-living adjustment (categorical COLA incl. below)	95,694,000	195,524,000	195,524,000	<b>209,624,000</b>	<b>209,624,000</b>	4.23%
Deficit Reduction (50% of skipped 03-04 COLA)	-	46,450,000	-	-	-	
Equalization	80,000,000	80,000,000	-	<b>40,000,000</b>	<b>20,000,000</b>	
Non-credit enhancement	-	30,000,000	-	-	<b>10,000,000</b>	
<b>Total General Apportionment</b>	<b>4,359,287,000</b>	<b>5,009,172,000</b>	<b>4,708,388,000</b>	<b>4,762,488,000</b>	<b>4,752,488,000</b>	
<b>Categorical Programs</b>						
Academic Senate for the Community Colleges	467,000	497,000	467,000	467,000	467,000	
Basic Skills and Apprenticeship	41,696,000	43,453,000	43,403,000	<b>43,453,000</b>	<b>43,453,000</b>	(b)
California Virtual University	1,347,000	1,347,000	1,347,000	1,347,000	1,347,000	
Disabled Students Programs and Services	85,977,000	91,191,030	91,044,723	<b>91,191,000</b>	<b>91,191,000</b>	(b)
Economic Development	35,790,000	51,248,000	35,790,000	35,790,000	35,790,000	
EOPS & CARE	98,791,000	104,782,000	104,614,000	<b>104,759,000</b>	<b>104,759,000</b>	(b)
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000	
Faculty and Staff Development	-	2,500,000	-	-	-	
Foster Care Education Program	1,754,000	1,754,000	4,754,000	4,754,000	4,754,000	
Fund for Student Success	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	
Growth for Apportionments	148,120,000	169,781,000	136,709,000	136,709,000	136,709,000	3%
Health Services Fee Backfill	-	14,000,000	-	-	-	
Matriculation	62,539,000	90,897,000	66,225,000	<b>66,332,000</b>	<b>66,332,000</b>	(b)
Part-Time Faculty Compensation	50,828,000	50,828,000	50,828,000	50,828,000	50,828,000	
Part-Time Faculty Health Insurance	1,000,000	4,000,000	1,000,000	1,000,000	1,000,000	
Part-Time Faculty Office Hours	7,172,000	11,272,000	7,172,000	7,172,000	7,172,000	
Physical Plant and Instructional Support	24,940,000	27,345,000	27,345,000	27,345,000	27,345,000	(f)
Special Services for CalWORKs Recipients	34,580,000	43,580,000	34,580,000	34,580,000	34,580,000	
Student Financial Aid Administration	47,338,000	46,206,000	46,206,000	48,206,000	48,206,000	
Telecommunications and Technology Infra.	22,050,000	25,063,000	22,050,000	<b>22,550,000</b>	<b>23,050,000</b>	(e)
Transfer Education and Articulation	1,974,000	1,974,000	1,974,000	1,974,000	1,974,000	
<b>One-Time Funds</b>						
Economic Development/High School-Community College Collaboratives	-	-	20,000,000	<b>37,400,000</b>	<b>20,000,000</b>	
Scheduled Maintenance and Instructional Equipment Grant	-	50,000,000	-	-	-	
Faculty and Staff Development	-	5,000,000	-	-	-	
Property Tax Backfill	-	-	-	-	<b>33,000,000</b>	
Nursing enrollments	-	-	-	<b>10,000,000</b>	<b>10,000,000</b>	
<b>Miscellaneous (Non-program) Items</b>						
04-05 Apportionment Veto Set-Aside for Accountability	-	-	31,409,000	<b>31,409,000</b>	<b>31,409,000</b>	(c)
Mandate reimbursements (suspension continues)	4,000	4,000	4,000	4,000	<b>10,000,000</b>	
Lease-Purchase Bond Payments	57,381,000	61,512,000	61,512,000	61,512,000	61,512,000	
Lottery	143,313,000	139,909,000	139,909,000	139,909,000	139,909,000	
<b>Total State-Determined Funding</b>	<b>5,234,253,000</b>	<b>6,055,220,030</b>	<b>5,644,635,723</b>	<b>5,729,084,000</b>	<b>5,745,180,000</b>	(d)
<b>Funded FTES</b>	1,134,360	1,191,078	1,168,391	1,168,391	1,168,391	
<b>Funding per FTES</b>	\$ 4,614	\$ 5,084	\$ 4,831	\$ 4,903	\$ 4,917	

(a) General fund apportionment was increased by \$54.3 million to compensate for a corresponding reduction in property tax estimates and \$12.9 million for a corresponding reduction in the student enrollment fee forecast.

(b) Workload categoricals are proposed to receive 4.23% COLA and 1.89% (statutory) growth.

(c) The governor proposes restoring these funds contingent on the approval of the system-developed accountability framework.

(d) Totals are estimates and may be affected by rounding.

(e) Includes \$1,000,000 for the Cal-PASS program.

(f) Formally, the separate items Scheduled Maintenance and Instructional Equipment

**BOARD REPORT NO. 05-1-2CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
PREPARED BY: Kathy Blackwood, Chief Financial Officer, 358-6869

**APPROVAL OF 2005-06 BUDGET AND PLANNING CALENDAR**

The budget development process for 2005-06 requires formulation of a budget calendar. The 2005-06 calendar, which was developed in consultation with the Committee for Budget and Finance (a subcommittee of the District Shared Governance Council in matters relating to finance), is attached.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2005-06 on September 14, 2005.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2005-06 Budget and Planning Calendar.

## Budget and Planning Calendar, 2005-06

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2005 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, 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). Finalize resource allocation recommendation.	Approval of 2005-06 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. Approve resource allocation recommendation.	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 2005 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 2005 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2005-06 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 13	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at	Governor's May Revise; budget priorities, goals and objectives.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
		its next meeting).	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2005-06 Tentative Budget	
June 22			Adoption of 2005-06 Tentative Budget and 2005-06 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2005-06 State Budget		
August	Legislative Trailer Bills		
August	2004-05 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.14			Public Hearing/Adoption of 2005-06 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
<b>Balance 06/30/24</b>	<b>27,224,539</b>	<b>19,750,000</b>
Principal	6,184,173	1,425,000
Interest	4,470,077	997,538
<b>Balance 06/30/25</b>	<b>21,040,366</b>	<b>18,325,000</b>
Principal	6,582,960	1,600,000
Interest	4,612,040	926,288
<b>Balance 06/30/26</b>	<b>14,457,406</b>	<b>16,725,000</b>
Principal	7,006,327	1,745,000
Interest	4,755,672	946,288
<b>Balance 06/30/27</b>	<b>7,451,079</b>	<b>14,980,000</b>
Principal	7,451,079	1,895,000
Interest	4,902,920	759,038
<b>Balance 06/30/28</b>	-	<b>13,085,000</b>
Principal	-	2,105,000
Interest	-	664,288
<b>Balance 06/30/29</b>		<b>10,980,000</b>
Principal		2,280,000
Interest		559,038
<b>Balance 06/30/30</b>		<b>8,700,000</b>
Principal		670,000
Interest		445,038
<b>Balance 06/30/31</b>		<b>8,030,000</b>
Principal		730,000
Interest		411,538
<b>Balance 06/30/32</b>		<b>7,300,000</b>
Principal		785,000
Interest		374,125
<b>Balance 06/30/33</b>		<b>6,515,000</b>
Principal		845,000
Interest		333,894
<b>Balance 06/30/34</b>		<b>5,670,000</b>
Principal		910,000
Interest		290,588
<b>Balance 06/30/35</b>		<b>4,760,000</b>
Principal		675,000
Interest		243,950
<b>Balance 06/30/36</b>		<b>4,085,000</b>
Principal		735,000
Interest		209,356
<b>Balance 06/30/37</b>		<b>3,350,000</b>
Principal		790,000
Interest		171,688
<b>Balance 06/30/38</b>		<b>2,560,000</b>
Principal		855,000
Interest		131,200
<b>Balance 06/30/39</b>		<b>1,705,000</b>
Principal		1,705,000
Interest		87,381
<b>Balance 06/30/40</b>		-
Principal		-
Interest		-

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2005-2006**

DISTRICT NAME: San Mateo County Community College District

DATE: May 24, 2005

**I. 2005-06 APPROPRIATIONS LIMIT:**

A. 2004-2005 Appropriations Limit	<u>\$115,911,209</u>
B. Price factor: 1.0526	
C. Population factor:	
1. 2003/ 2004 Second Period Actual FTES	<u>19,730</u>
2. 2004/2005 Second Period Actual FTES	<u>20,270</u>
3. 2004/2005 Population change factor	<u>1.027369</u>
(line C.2. Divided by line C.1.)	
D. 2004-2005 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	<u>\$125,347,439</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>\$125,347,439</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. 2005-2006 Appropriations Limit	<u>\$125,347,439</u>

**II. 2005-2006 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.	\$ 19,124,609
B. State Subventions ( Home Owners Property Tax Relief, Timber Yield tax, etc.)	782,280
C. Local Property taxes	61,477,957
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	544,610
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates	<u>( -0- )</u>
H. 2005-2006 Appropriations Subject to Limit	<u>\$ 81,929,456</u>

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2005-2006  
(For Office use only)

		Tentative Budget 2005-2006
A State Aid	8614 Apprenticeship	*** 360,787
	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)	18,763,822
	8611 General Apportionment	0
	Total	<u>19,124,609</u>
B. State Subventions	8698 Timber	2,837
	8685 Trailer Coach	-
	8684 In Lieu of Tax	-
	8672 Subvent Home	779,443
	Total	<u>782,280</u>
	8874 Enrollment	6,401,579      6,273,547
C. Property Tax	8811 Sec. Tax	51,153,360
	8812 Unsec Tax	6,916,481
	8813 Prior Tax	-
	8817 Tax Supplemental	3,408,116
	8810 ERAF	-
	Total	<u>61,477,957</u>
	Total tentative budget	68,533,784
D.		
E.		
F.	8860 Interest on Proceeds of Taxes	**** <u>\$ 544,610</u>

\*\*\* Total actual hour reported for 2004-05 apprenticeship that was 74236. Estimated income  
74,236 \$4.86      360,787

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

Pool II	435,493		
Pool III	37,617		
Floating	53,922		
LAIF	17,578		
Trans	235,390		
Total	<u>780,000</u>	Total proceeds of taxes	544,610