

# San Mateo County Community College District

## *2006-07 Tentative Budget Report*

### Measure C Campus Flagship Construction Projects



COLLEGE of  
SAN MATEO

Science Building (Building 36)

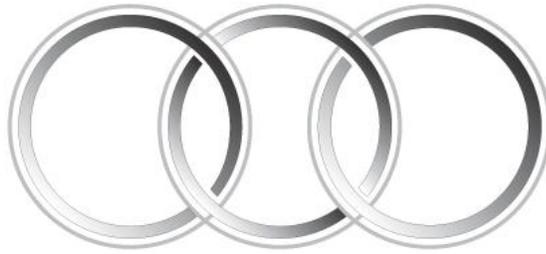


Student Support/  
Community  
Services Center &  
Science Annex  
(Buildings 6 & 7A)



Library & Student Resource  
Center (Building 9)





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2006-07**  
***Tentative Budget***  
***Report***

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# San Mateo County Community College District 2006-07 Tentative Budget Report

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## 2006-07 Tentative Budget Report



**THE TENTATIVE BUDGET REPORT provides a summary of 2006-07 State and District budget planning information. The report primarily focuses on the Unrestricted General Fund; however preliminary information is also included about other District funds.**

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### 2006-07 State Budget Summary

Since the release of the Governor's 2006-07 budget proposal in January, State revenues have improved due to surges in personal income tax revenues, corporate taxes, capital gains, and stock options. The improvement in the State revenue picture resulted in community college increases, contained in the Governor's May Revision, of \$244.4 million in one-time funding from 2005-06 and an increase of \$80.4 million in ongoing funding for 2006-07.




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### Governor's 2006-07 January Budget Proposal

On January 10, 2006, Governor Arnold Schwarzenegger revealed his 2006-07 budget proposal. Specifically, the budget proposal increased community college funding by approximately \$606 million and improved the community college share of Proposition 98 funding from 10.46% to 10.79%. It also maintains the community college enrollment fee at \$26 per unit.

The proposed community college increases contained in the budget proposal were:

- **COLA** for general apportionment and specified categorical programs – 5.18%
- **Growth** — 3% for general apportionment and 1.74% for specified categorical programs
- **Equalization** — \$130 million. This aug-

mentation brought the total funding to \$240 million, which was the Governor's original agreement in 2004-05.

- **Career Technical Education** — \$30 million increase. The 2005-06 budget included \$20 million in one-time funding to expand and improve the relevance of Career Technical Education courses. These funds are ongoing rather than one-time.

- **DSPS** — \$9.6 million. This augmentation would support additional sign language interpretive services, as well as real-time captioning equipment for deaf and learning disabled students.

- **CalPASS Program** — \$500,000. The Budget Act of 2005 provided \$1 million for the California Partnership for Achieving Student Success.

- **Pilot program for community college BA degree courses** — \$100,000. This augmentation proposed funds for one-time grants of \$50,000 to two colleges to facilitate partnerships between community colleges and four-year institutions to provide BA degrees.

- **Various technical changes** — \$2 million

- **Capital Outlay** — \$491.7 million in Higher Education Capital Outlay Bond Funds of 2006 (November 2006 election) for 58 projects for the construction and renovation of buildings.

The Governor's January budget proposal addressed most of the community college system's funding priorities. It did not, however, include funding for noncredit programs, rural college access grants, improving the full-time faculty ratio (75/25), or part-time faculty office hours and health insurance.

**Governor’s 2006-07  
May Revision**



On May 12, 2006, Governor Schwarzenegger released the following community college revisions to his budget proposal:

**2005-06 One-Time Budget Adjustments**

- \$100 million for deferred maintenance, instructional equipment, and hazardous substance abatement.
- \$100 million for a general purpose block grant distributed based on FTES for each college to address local priorities.
- \$40 million for Career Technical Education.
- \$15 million for audited mandated cost claims filed in prior years.
- \$23.6 million set aside for implementation of a new funding formula (**SB 361**) for community colleges.
- \$500,000 to extend high-speed internet services to 52 offsite centers.
- \$500,000 for the expansion of Clinical Placement Registries for nursing programs.

**2006-07 Budget Adjustments**

- **COLA** — increase to 5.92% for general apportionment and selected categorical programs.
- **Growth** — \$85 million reduction in apportionments to reflect unused 2005-06 growth funding (and a \$2.6 million decrease in Proposition 98 funding).
- \$29.5 million increase for ongoing deferred maintenance, instructional materials, and hazardous substances abatement costs.
- \$24 million increase in matriculation to partially restore 2003-04 reductions.

- \$15 million increase for Economic Development program to improve Career Technical Education.
- \$4 million for audited mandated cost claims of current mandated program claims.
- \$2.5 million increase for apprenticeship to eliminate deficits.
- \$1.5 million to initiate a nursing faculty stipend incentive program.
- \$800,000 increase for Telecommunications and Technology Services to increase high-speed internet service delivery.
- \$500,000 increase for Cal PASS (California Partnership for Achieving Student Success).
- \$30 million for a one-time loan to the Compton Community College District to address fiscal solvency and the anticipated loss of program accreditation.

Following announcement of the Governor’s May Revision, budget subcommittees of the Senate and Assembly held hearings to consider the Governor’s budget initiatives.

**Senate Budget Subcommittee Actions**



On May 18, 2006, the Senate Budget Subcommittee adopted its version of the community college proposed State budget for 2006-07. Following are the proposals which are different from the Governor’s May Revision:

Ongoing Proposition 98 Funding

- **Growth funding**—reduced from 3% to 2% for a savings of \$48.7 million
- **Equalization**—increased by \$29.4 to reflect the System’s equalization compromise

- **Deferred Maintenance/Instructional Materials**—reduced from \$29.5 million to \$26.8 million
- **Nursing Attrition Reduction and Retention**—augmented by \$8 million
- **CalWORKS**—augmented by \$9 million
- **Non-Credit funding**—augmented by \$30 million

#### One-Time Funding

- **Deferred Maintenance/Instructional Materials**—reduced from \$100 million to \$93.9 million
- **Part-Time Faculty Office Hours**—augmented by \$4 million
- **Part-Time Faculty Health Insurance**—augmented by \$5 million
- **High Speed Network**—augmented by \$946,000 to reflect updated costs for last mile connection
- **New Funding Formula (SB 361) Set-Aside**—reduced by \$3.9 million
- **Compton College**—adopted set-aside of \$30 million

### **Assembly Budget Subcommittee Actions**



On May 23, 2006, the Assembly Budget Subcommittee adopted its version of the community college proposed State budget for 2006-07. The Assembly budget plan includes some major differences from the Senate budget plan. Following are the proposals which are different from the Governor's May Revise:

#### Ongoing Proposition 98 Funding

- **Growth funding**—reduced from 3% to 2% for a savings of \$48.7 million
- **Overcap Growth**—adopted language to authorize the Chancellor's Office to redis-

tribute unused funds in 2006-07 to districts exceeding their growth caps

- **Equalization**—reduced by \$50 million to offset an immediate fee reduction to \$20 per unit
- **Career Technical Education**—reduced by \$20 million
- **Deferred Maintenance/Instructional Materials**—reduced from \$29.5 million to \$27.5 million
- **Matriculation**—augmented by \$6 million
- **Non-Credit funding**—augmented by \$30 million
- **CalWORKS**—augmented by \$9 million
- **Part-Time Faculty Office Hours**—augmented by \$4 million
- **Part-Time Faculty Health Insurance**—augmented by \$5 million

- **Professional Development**—augmented by \$5 million

#### One-Time Funding

- **Deferred Maintenance/Instructional Materials**—reduced from \$100 million to \$99.5 million
- **High Speed Network**—augmented by \$946,000 to reflect updated costs for last mile connection
- **SB 361 Set-Aside**—reduced by \$3.9 million

### **Legislative Conference Committee Actions**

On June 2, 2006, the Legislative Conference Committee convened to consider the differences in the spending plans. The Conference Committee completed its work on June 10, 2006. Following are the significant details approved by the Committee for community colleges:

- The budget provides the largest funding augmentation (\$969 million) in the history of California's community colleges, including \$690.3 million in ongoing funding and \$279.6 million in one-time appropriations.
- **COLA and Growth** — 5.92% COLA for general apportionment and selected categorical programs and 2% enrollment growth
- **Equalization** — \$159.4 million to fully fund Equalization
- **Enrollment Fees** — \$20 per unit, effective January 1, 2007 offset by maintaining career technical education program (\$20 million) and ongoing scheduled maintenance and instructional equipment (\$27.3 million) at their current funding levels
- **Career & College Preparation Noncredit Program** — \$30 million
- **Matriculation** — \$24 million
- **General Purpose Block Grants** — \$100 million distributed based on FTES for each college to address local priorities and two \$47 million block grants for scheduled maintenance and instructional equipment
- **Mandated Cost Claims** — \$15 million for audited mandated cost claims filed in prior years and \$4 million to restore an ongoing line-item for mandate repayment
- **DSPS** — \$9.6 million. This augmentation will support additional sign language interpretive services, as well as real-time captioning equipment for deaf and learning disabled students.
- **CalWORKS** — augmented by \$9 million

Once approved by the Legislature, the budget plan will move to the Governor.

A chart prepared by the Community College League of California showing the complete community college budget and actions as of June 10, 2006, can be found on Page 66 of this report.

## Senate Bill 361: Community College Funding Formula



Senate Bill 361 would implement funding formula reforms for California community colleges. The bill will proceed parallel to the State budget bill and both are expected to be approved at the same time.

Senate Bill 361 is the outcome of deliberations among community college leaders to develop long-term community college funding solutions. The bill, introduced by Senator Jack Scott, changes but does not simplify community college funding and does not provide community colleges with additional funding. The Senate Budget Subcommittee provided the first opportunity to publicly discuss the details of SB 361--the community college funding formula overhaul bill. Following is a synopsis of the elements of SB 361 which pertain to this District:

1. The community college compromise package surrounding the bill provided foundation grants to bring each district to the 90th percentile in funding. The estimated equalized rate for 2006-07 would be approximately \$4,366 per FTES. As of this time, the Legislative Conference Committee has supported the System's compromise package by providing \$159.4 million for equalization in its budget plan. The Assembly Budget Subcommittee earlier proposed to reduce equalization to \$80 million to offset the proposed reduction in enrollment fees to \$20 per unit from \$26 per unit; however, the Legislature not only approved full funding but also approved \$19.7 million to ease the transition for districts that would have received more funding under the 2003-04 budget's formula and calculations.

2. The three-year declining enrollment sta-

bility mechanism would be restored, allowing districts up to three years to restore the pre-decline enrollment level. Currently, a district is held harmless the year following an enrollment decline and receives 100% of its funding. If the decline in enrollment is not recaptured in the following year, the district would immediately lose funding. With a stability mechanism restored through SB 361, the district would not lose any funding the year following the decline, but in the subsequent year would receive 2/3 of its funding followed by a further reduction in the next year to 1/3 of its funding. Unfortunately, the proposal was defeated in Senate deliberations.

3. A guaranteed property tax and student fee backfill would be implemented when funds available are less than the amount budgeted. This would eliminate deficit factors, which have ranged from 0% to 3% of state base revenue limits. This proposal was also eliminated from SB 361.

4. Cost of living adjustments (COLA) would include any prior year unfunded COLA (1.997% for 2003-04) and would add 1% to the statutory COLA for core operational and institutional needs. This was also eliminated from SB 361.

5. The bill would exclude lease revenue bonds from Proposition 98 funding, freeing up funds for other uses.

6. Growth would be funded at the sum of each district's calculated growth rate instead of the normal 3% per year, eliminating growth deficits. It would also adjust the calculated growth rates to include the effect of county unemployment rates and 3-year overcap FTES. It also allows growth funding to be banked and funded in future years.

7. A stable funding stream would be block-granted to districts for scheduled maintenance and instructional equipment.

8. Priorities would be established to fund various system budget requests when sufficient funds do not exist for all proposals.

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## Proposition 98



The large increase in Proposition 98 funding contained in the Governor's budget proposal results from his broken promise to schools in 2004-05. Under

Proposition 98 schools were owed \$2 billion from 2003-04. While crafting the 2004-05 budget, Governor Schwarzenegger negotiated a "deal" with the K-12 education coalition to suspend Proposition 98 while limiting the impact of the suspension to \$2 billion. This type of suspension creates a permanent revenue loss for the years during the suspension period.

In addition, \$1.67 billion in state tax revenues, which were above the original budget estimates, were not appropriated to schools as mandated. The combination of the \$2 billion "deal" and the additional \$1.67 billion not appropriated resulted in underfunding \$3.67 billion in 2004-05. This further resulted in an ongoing short fall as the underfunding carries forward into 2005-06 and beyond.

For 2006-07, Governor Schwarzenegger proposed a set of augmentations to Proposition 98 programs that permits him to settle the lawsuit filed by the California Teachers Association and the Superintendent of Public Instruction. The details of the governor's proposal have not been fully determined, but funding is being proposed for 2005-06, base revenue for 2006-07, and "settle up" payments over a seven-year period starting in 2007-08.

## 2006-07 SMCCCD Budget Development Process

### Steps Used to Create the 2006 07 District Budget



#### 1. Planning

The San Mateo County Community College District has considered, articulated, embraced, and begun the systematic implementation of strategies necessary to achieve an ambitious yet attainable vision that will enhance the delivery of first-rate education to a broadly varied population in San Mateo County. This vision reflects the collective wisdom of the many constituencies of the District's Colleges and is not the product of a single process, but rather is the culmination of a series of campus and community-wide planning efforts.

#### 2. Development of Revenue Assumptions and Expenditure Plan

The Board of Trustees approves District estimates of its revenue assumptions and expenditure plan, which is tied to the District's annual goals and objectives. The estimates of the District monetary resources is based primarily on the State funding formula. Please see Pages 7-9 for details on the District's Tentative Budget revenue assumptions and expenditure plan.

#### 3. Establishment of Goals & Objectives

The Board of Trustees adopted the District's 2006-07 goals in the areas of Education and Planning, Personnel, Facilities, and Finance. Please see Pages 10-11 for more detail.

#### 4. Allocation of Resources

Beginning with the 2006-07 fiscal year, the District has implemented a new resource allocation model developed by the District Committee on Budget & Finance. Please see Page 12 for more detail.

#### 5. Consultation with District and College Shared Governance Groups

There are many stakeholders involved in the development of the District's budget ranging from the Board of Trustees to students. Please see Page 13 for more

detail regarding those involved with the budget planning process.

#### 6. Technical Construction of the District Budget

The technical construction of the budget takes place over a seven-month period and involves many different individuals. See Page 14 for more detail.

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### Step 1 — Planning

Through District research efforts, the environment of the District is constantly monitored. Information is gathered through inter-district meetings, the State Chancellor's Office, consultants, professional associations, publications, local legislators, community and industry advisors, and others.

The District is continuously engaged in some form of long-range planning activity through formalized master planning, accreditation self-study, program review, and capital construction/facilities planning.

#### 2006-07 Budget & Planning Calendar



On January 25, 2006, the Board of Trustees approved the 2006-07 Budget and Planning Calendar. The calendar serves as the master schedule for all budget development activities. The Budget and Planning Calendar is disseminated to all affected District and College groups to provide a framework for individual budget-related activities taking place within the District. The Budget & Planning Calendar can be found on Pages 67-69.

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### Step 2 — Development of Revenue Assumptions and Expenditure Plan

The Tentative Budget for 2006-07 has been pre-

pared based upon revenue and expenditure estimates discussed and recommended by the District’s Committee on Budget and Finance prior to release of the Governor’s May Revise. The Tentative Budget will be revised to incorporate any changes resulting from the final State budget, revised assumptions for District fixed costs, results of labor negotiations, the District’s actual 05-06 FTES, and the 2005-06 fiscal year-end close.

**2006-07 Revenue Projection**

The projection of revenue proved to be a difficult task considering the uncertainty surrounding the passage of SB361—the community college funding formula overhaul bill. If SB 361 does not pass, growth experienced in the maintenance and operations workload measure in the current program based funding model will be included in the calculation of the District’s 06-07 base revenue limit. However, if SB 361 is adopted, the maintenance and operations workload measure will no longer be a factor. Likewise, the allocation for equalization funding will be significantly different under the two models.

With the deadline to develop the tentative budget drawing near, the District Committee on Budget & Finance recommended in late April to include the following revenue assumptions in the 2006-07 Tentative Budget:

1. Continuation of the existing program-based funding.
2. 2005-06 FTES based on the District’s P2 (Second Principal Apportionment) report to the State as of April 27, 2006:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,426
College of San Mateo	8,650
Skyline College	<u>6,920</u>
Total	19,996

3. 2006-07 FTES estimates received from the Colleges:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,382
College of San Mateo	8,900
Skyline College	<u>7,055</u>
Total	20,337

4. Inclusion of \$1 million of equalization funding based on the program-based funding model
5. Inclusion of \$920,000 of maintenance and operations growth funding
6. State revenue COLA of 5.8%.

**2006-07 Expenditure Plan**

The following assumptions were used in the development of the expenditure plan for the 2006-07 Tentative Budget:



1. A 4% inflation on certain expenses.
2. An increase in utilities costs based on estimates prepared by the Facilities Department See Page 17 for additional detail.
3. No change in the State regulated full-time faculty obligation.
4. No increase for 05/06 or 06/07 compensation settlements. At the time the tentative budget was developed, the District had not yet concluded its negotiations with CSEA, AFSCME and non-represented employees for wage re-openers for current employee agreements and contract negotiations for a new three-year agreement. Details are on Page 17.
5. Fixed costs based on current estimates.

The following pages contain detailed information regarding the District’s Tentative Budget revenue and expenditure plan.

At this stage in the budget development process, estimated revenue exceeds projected expenditures by about \$1.5 million. However, it is important to note again that the tentative budget does not include wage settlements with any of its employee groups. It is also important to note that the current State budget deliberations are not included in the Tentative Budget.

The 2006-07 Tentative budget estimates will be revised based upon the approved State budget and final District expenditure projections for 2005-06.

## 2006-07 Tentative Budget Revenue Assumptions

2006-07 Tentative Budget	REVENUE
\$90,325,000	<b>Base Revenue</b> - Based on 05-06 2nd period (P2) principal apportionment report. Base revenue has been determined using the California Community College program-based funding formula (SB 361 provisions have not been included in the Tentative Budget). Included in the calculation of base revenue is State COLA of 5.8% (\$4,429,330) and FTES restoration (\$9,528,027). Base revenue includes student enrollment fees, property taxes, and State general apportionment.
921,000	<b>Growth</b> - The Tentative Budget does not include growth funding for FTES/headcount; however, the District will be entitled to receive maintenance and operations growth funding due to the addition of several new buildings in 2006-07.
1,000,000	<b>Equalization</b> - This represents new equalization funding based upon the Governor's January budget plan to increase the total equalization funding by \$130 million. Equalization funding will improve disparities in funding per credit full-time equivalent students to the 90th percentile statewide pursuant to the statutory formula. Prior year augmentations have been built into the District's base revenue. The projection utilizes the allocation method of the program-based funding formula.
2,400,000	<b>Lottery</b> - Projection is based on estimated receipts for 2005-06. Proposition 20, approved by the voters in 2000, restricts a certain portion of lottery funding for the purchase of instructional materials. Lottery funds restricted for instructional materials are part of the Restricted General Fund.
938,000	<b>State Part-Time Faculty Parity</b> - Projected at the same level of funding as 2005-06.
270,000	<b>State Part-Time Faculty Office Hours/Medical Reimbursement</b> - Projected at the same level of funding as 2005-06.
311,000	<b>Apprenticeship</b> - Projection is based on 2005-06 enrollment. State revenue is received at a rate of \$4.86 per instructional hour. In 2004-05 a deficit factor was applied due to a State funding shortfall.
1,552,000	<b>Non-Resident Tuition</b> - The estimate includes an increase in the non-resident rate from \$169 to \$175 per unit (calculated based on State parameters and approved by the Board on January 25, 2006).
958,000	<b>Interest</b> - Increased short-term interest rates are expected to generate an increase in budgeted income.
0	<b>Mandated Costs</b> - Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2006-07. The State is not currently funding mandated cost claims. The District is part of a lawsuit recently filed with other districts claiming that audited claims were wrongly denied.
634,000	<b>Miscellaneous</b> - Includes projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income, and other miscellaneous student fees.
\$99,309,000	<b>TOTAL PROJECTED REVENUE</b>

## 2006-07 Tentative Budget Expenditure Plan

2006-07 Tentative Budget	EXPENDITURES
\$63,915,472	<b>Site Allocations</b> - Includes allocations adjusted for growth per the new application formula, for step and column changes and longevity. Recently negotiated salary settlements are not included in the tentative budget but will be included in the final budget. Allocations to the colleges and to the District Office include permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits have been budgeted separately in Central Services.
750,000	<b>FTES Growth Initiatives</b> - Board set-aside to increase enrollment in 2006-07 to avoid a future loss of funding.
16,000,000	<b>Benefits</b> - Includes benefit increases known to date, but does not include health premium cap increases included in negotiated salary settlements.
5,597,000	<b>Retiree Benefits</b> - Includes projected benefit increases for health and dental premiums.
618,193	<b>Formula Adjustments/Contracts</b> - Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption contained in Miscellaneous revenue.
311,000	<b>Apprenticeship</b> - Expenditure budget corresponds with revenue assumption. Current Apprenticeship programs include automotive technology at Skyline College and electrician, plumbing, and sprinkler fitters at CSM.
818,000	<b>Miscellaneous</b> - Includes banking and credit card fees, loan to own, IRS fees, AFT and Academic Senate release time, and other miscellaneous fees.
5,246,000	<b>Utilities</b> - Includes gas, electricity, water, garbage, and telephone charges. This line item includes an increase of \$1.4 million over 2005-06 due to the opening of new campus buildings in 2006-07, as well as rate increases.
300,000	<b>Managed Hiring</b> - Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
102,000	<b>Resource Allocation Model</b> - Represents unallocated growth funds from the new resource allocation model.
832,000	<b>Insurance</b> - Includes \$332,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$500,000.
500,000	<b>Consultant/Legal/Election</b> - Includes \$300,000 in consultant and legal fees and \$200,000 each year for election costs
325,000	<b>Staff Development</b> - Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development Programs
597,400	<b>Software/Hardware/Telephone</b> - Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges districtwide.
306,900	<b>Technology Advancement</b> - Includes costs of operating the Centers for Teaching & Learning
1,500,000	<b>Retirement Reserve Transfer</b> - Annual transfer to the retirement liability account
50,000	<b>Museum of Tolerance</b> - Includes Board allocation for Museum of Tolerance activities
\$97,768,965	<b>TOTAL PROJECTED EXPENDITURES</b>

### Step 3 — Establishment of Goals & Objectives

As the budget is developed, the Colleges and Chancellor's Office review their operations in relation to the District's master plan, set new goals and objectives, and evaluate the results of past activities.

Following are the San Mateo County Community College District goals for 2006-07.

## Educational and Planning Goals



### Integration of Planning, Budget and Resource Allocation:

In order to develop a shared vision of the future that faculty, staff, students and community understand and support, the District, through its shared governance processes, has been working to develop an integrated strategic planning model. This model incorporates and builds upon five elements: the District's Educational Master Plan; the Facilities Master Plan; a coordinated institutional research component; a comprehensive program review process; and an annual budget that is based upon the other four elements.

Many elements required for the integrated strategic planning system are already in place; however, they are not completely standardized within the District nor appropriately linked. Accordingly, the District has hired a Vice Chancellor for Educational Services (the previous search in 2003 was abandoned due to budget constraints). This position will undertake the responsibility for developing an organizational infrastructure that will produce the integrated strategic planning system for the District.

Specific goals for 2006 include:

1. In order to assure that the District is offering the most current and relevant educational program for the community, the District shall review and revise as necessary the collaboratively developed, data-driven model that addresses program development, enhancement, stabilization, consolidation and elimination. The program review process must rely on both quantitative (enrollment, cost/benefit, etc.) and qualitative (value to community, availability and strengths of faculty, etc.) measures. Establish a schedule for all educational programs and student services in the District to be reviewed using common criteria and assessed at predetermined points in time.
2. Identify operational areas (e.g. research, financial aid, proper-

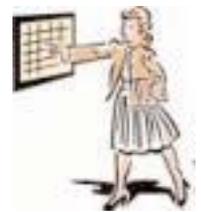
ty tax calculations, etc.) which will be subject to a performance audit to determine the level of efficacy and efficiency of the current operation.

3. Pursue legislation and partnership agreements that will allow the District to maintain and expand the University Center as well as to offer otherwise cost-prohibitive higher education and workforce development programs.

4. In order to increase the pool of design professionals, professional services providers, contractors and subcontractors bidding on District projects and to assure that local businesses and small and emerging businesses are given every opportunity to compete fairly for the District's work, District staff shall continue their efforts to build an electronic database of bidders that includes all appropriate local businesses as identified by Chambers of Commerce in San Mateo County; the Buildings and Trade Council; trade union representatives; and other professional organizations, including organizations that represent traditionally underrepresented constituencies. The District will also broadly disseminate information about bidding opportunities in San Mateo County.

## Personnel Goals

**Compensation:** Over the past three years, the District undertook an effort to restructure its workforce in order to improve productivity, streamline operations and improve service to students. This effort was successful and allowed the District to provide compensation levels that 1) are competitive in the marketplace; 2) acknowledge the excellence and commitment of faculty and staff; and 3) recognize the high cost of living in the local area.



5. In order to remain competitive in this very high cost area, the District needs to continue efforts to improve productivity and compensation, while maintaining a fiscally sound budget.

6. Continue to support and promote professional development for faculty and staff.

**Retention/Recruitment:** Aligned with the goal of providing competitive compensation packages for all employee groups, the District will continue its efforts to recruit and retain the very best employees. Recent surveys and anecdotal evidence have revealed that the high cost of housing in the area has contributed to some turnover within the District and to smaller applicant pools for many positions.

7. The District will continue its efforts to assist employees with the high cost of housing in the area, including offering the second loan program for first time homebuyers. The District will explore additional program options that make the program even more valuable and useful for faculty and staff. Following the first year of operations of College Vista, the District will evaluate whether an additional residential community should be constructed.

## Facilities Goals

**General Obligation Bond:** With the passage of Measure “A” in November 2005, the District will be able to complete the major campus wide facilities renovation and improvement projects that are underway. These projects rival—in scope and complexity—the initial construction of the three Colleges.



8. Issue the final phase of Measure C debt and the first phase of Measure A debt to finance the construction projects.

9. Update the Facilities Master Plan to reflect current conditions and the new resources available through Measure A.

10. Develop a cost effective program management plan for the Capital Improvement Program (CIP) that optimally utilizes the skills set of District employees and outside contractors and is responsive to the current needs of the updated Facilities Master Plan.

11. Work with representatives from the Building Trades Council to identify Measure A projects that will be incorporated into the District’s Project Labor Agreement.

12. Explore the program parameters of the CityBuild program in San Francisco (a collaboration of the City, San Francisco Airport, the Community College District, Private Industry Council and the Buildings Trade Council, which seeks to increase the number of local workers hired by City contractors) to determine its applicability in College District projects.

13. Work with the Buildings Trades Council, secondary schools,

community based organizations and other organizations with job training expertise to strengthen the apprenticeship programs offered by the Colleges and to establish an outreach and education program that will offer opportunities for District students and other youth, including at-risk youth, to learn about, prepare for, and enter apprenticeship training programs. To the extent possible, incorporate requirements for District contractors to hire local graduates of apprenticeship programs, including graduates who meet at risk standards.

14. Work with local legislators to extend AB 1000 to permit the District to use design/build construction methods for new capital projects.

15. As new buildings are brought on line, District operational plans need to incorporate appropriate staffing and resource efficiencies in order to ensure the long term sustainability of the new structures. The District must also leverage to the greatest extent possible available state and local resources to reduce operational costs.

16. Investigate “green building” design guidelines and standards, such as the San Mateo Countywide Guide to Sustainable Buildings and LEED (Leadership in Energy and Environmental Design) to determine the applicability to District projects.

## Finance Goals

17. Maintain fiscal stability.

18. Work with local legislators to seek an amendment to the Revenue and Taxation Code that would restore the District’s property tax losses that resulted from the “triple flip” legislation.

19. For the foreseeable future, the District will be dependent on FTES to sustain the District’s financial condition. It is imperative that the District succeed in improving access to programs (e.g. on-line classes, classes in local high schools, off campus classes, etc.) to increase and sustain enrollment and FTES.



#### Step 4 — Allocation of Resources

During the Fall of 2005, the District Committee on Budget & Finance put the finishing touches on a new resource allocation model for implementation in 2006-07. The Committee agreed that the model addresses the needs of the District for a fair, equitable, predictable and stable model. The model allocates funding based on the following factors:

1. **Base Allocation**--Colleges are guaranteed 80% of current funding with the other 20% based on a three-year average FTES. Colleges are guaranteed not to receive a decrease in the base.
2. **Fixed Costs**--Increases in Central Services such as benefits, utilities, insurance, election, legal & consultative services, staff development, telephone software & hardware maintenance, technology advancement, and transfer to the post-retirement reserve fund are added.
3. **Facilities**--Allocation to Facilities is increased for new buildings at the rate of \$1.65 per square foot.
4. **Growth**--Allocations are increased or decreased annually based on changes in three-year average FTES.
5. **District Office**--The District Office is allocated 12% and Facilities is allocated 4% of college growth allocations.
6. **Demonstrated Need**--Allocations are increased for identified needs that are necessary but that do not fit neatly into a resource allocation algorithm. Included in this component of the allocation model will be compensation settlements and incentives (i.e. growth, productivity, etc.) for additional funding. The incentives will be identified and continuously reviewed by the District Committee on Budget & Finance.

To implement the model, the Committee decided that changes should be made only to current allocations with new revenues. This will ensure that colleges will not lose funding in the initial allocation.

#### 2006-07 Tentative Budget Allocations

	Skyline College	Cañada College	College of San Mateo	District Office	Facilities	Districtwide Central Services	Total
2005-06 Site Allocation	\$17,368,632	\$10,589,815	\$24,453,368	\$6,063,475	\$4,184,031	\$31,609,835	\$94,269,156
1. Adjustment for 3-year average FTES	149,129	55,156					\$204,285
2. Fixed Costs						2,141,658	\$2,141,658
3. Facilities Square Footage					194,823		\$194,823
4. Growth	(82,448)	296,276	(789,464)			102,000	(\$473,636)
5. District Office				(54,795)	(18,905)		(73,700)
6. Demonstrated Need	150,207	112,107	208,682	87,949	38,206		597,151
7. Remaining Funds Across the Board	252,030	153,665	354,835	87,985	60,713		909,228
Total Change	468,919	617,204	(225,948)	121,140	274,836	2,243,658	3,499,809
<b>2006-07 Tentative Site Allocation</b>	<b>\$17,837,550</b>	<b>\$11,207,019</b>	<b>\$24,227,421</b>	<b>\$6,184,615</b>	<b>\$4,458,867</b>	<b>\$33,853,493</b>	<b>\$97,768,965</b>
Difference from 2005-06 including step/column	\$318,712	\$505,097	(\$434,630)	\$33,191	\$236,630	\$102,000	\$761,001

The full resource allocation model can be found on Pages 70-71.

## Step 5 — Consultation with District and College Shared Governance Groups



The District budget development process is comprehensive and complex. There are many participants in the process: the Board of Trustees, administrators, faculty, staff, and students. Each represents a somewhat different interest and therefore often advocates different priorities. It is intended that the consultative processes of the District provide adequate voice to all of the stakeholders so that final budget recommendations to the Board are reflective of the varied needs of the institution.

At the District level, needs and opportunities are identified by gathering information from the Colleges, from the external environment, and from deliberations of various planning groups. The District Committee on Budget & Finance meets regularly to discuss and evaluate budget assumptions and strategies. College input is received through regular Districtwide councils such as the District Shared Governance Council, Instruction Council, Student Services Council, and Chancellor's Council. College input is also received via members of the District Committee on Budget & Finance and from regular visits by the Chief Financial Officer to various campus groups, such as college councils, budget and planning committees, administrative councils, academic senates, classified councils, and student government.

The District Shared Governance Council is the entity that is consulted on all policy matters and it serves as an overall umbrella planning body. The District Shared Governance Council receives budget information from the District Committee on Budget & Finance and receives recommendations from them related to budget processes such as the schedule for budget development, assumptions used in revenue estimates and the allocations system, set asides for such things as staff development and instructional equipment, and overall District goals and procedures. A similar mechanism for consultative budget development and review exists at the campuses with the College Councils and College Budget and Planning Committees.

## District Committee on Budget & Finance

The District Committee on Budget & Finance is a subcommittee of the District Shared Governance Council. The Committee meets twice each month, and Committee members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies. Members include:

**Kathy Blackwood**, Chief Financial Officer, Committee Chair

**Rick Ambrose**, Academic Senate, CSM

**Anyta Archer**, CSEA, Skyline

**Eloisa Briones**, Budget Office, Skyline

**Jim Keller**, Executive Vice Chancellor

**John Kirk**, AFT, CSM

**Vickie Nunes**, Budget Office, Cañada

**Paul Roscelli/Ron Trugman**, Academic Senate, Cañada

**Virgil Stanford**, Budget Office, CSM

**Terry Watson**, CSEA, Cañada

**Linda Whitten**, Academic Senate, Skyline

**Nancy Witte**, CSEA, CSM

**Jozsef Veres**, AFSCME, Cañada

*Several student representatives from each campus have attended meetings in 2005-06.*

## Step 6 — Technical Construction of District Budget

The technical job of constructing the District budget is the responsibility of the Executive Vice Chancellor and the Chief Financial Officer in conjunction with the District Committee on Budget & Finance and the District Budget Officer. The Executive Vice Chancellor formally reports estimates of revenue and expenditures for the coming year to the Chancellor and Board of Trustees. The estimates take into account such critical information as the funds remaining unspent at the end of the year (beginning balance for the next year), assumptions that go into estimating revenue, the obligations of the District (liabilities) and restrictions on the use of funds.

Developing the budget is a lengthy and time-consuming process. A sequence of activities is initiated in early spring to develop the actual budget.



Budget worksheets, including permanent and hourly salaries and discretionary operating accounts, are used by College budget offices and Chancellor's Office personnel to prepare the budget. Position control--a computerized human resource information system within the District's administrative software--allows maintenance of all regular personnel information including compensation. This position control system projects salary and benefit costs and distributes the appropriate amounts based upon the assigned labor distribution account numbers and related FTE. Once set, these "fixed costs," combined with hourly salaries, make up approximately 90% of the base site allocations, including related fringe benefits.

While the budget process varies somewhat at each of our three colleges, there are many commonalities. Generally, the budgeting process starts at the departmental level. Faculty, staff, and students gain direct input through the formal program review process and through the less formal process of setting goals and objectives each year. Through these

and other consultative processes, programs are examined to determine their opportunities, needs, and ability to accomplish their mission.

Ultimately the findings are translated into budget requests. Division administrators assemble the budget requests for each department and with input from members of the division, prioritize the requests.

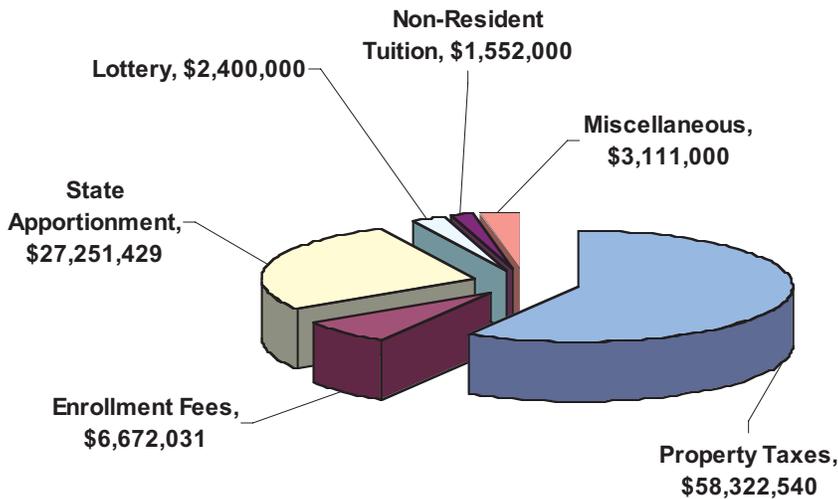
Division requests are forwarded to the vice presidents who consult with their deans and directors as a group to establish overall priorities for their area of responsibility--instruction or student services. The vice presidents then bring their budget priorities into Cabinet sessions with the president and college budget officer. At that level, broader institutional requirements are added and a college-wide budget is developed.

The college budget and planning committees are actively involved in the budget development process and participate actively in decision-making regarding staffing and other budget-related requests. This shared governance group studies the budget and makes recommendations back to the college president. Throughout the process, the results of College and District planning efforts are used to guide budget deliberations. Usually there are multiple iterations of consultation, up, down, and across the organization.

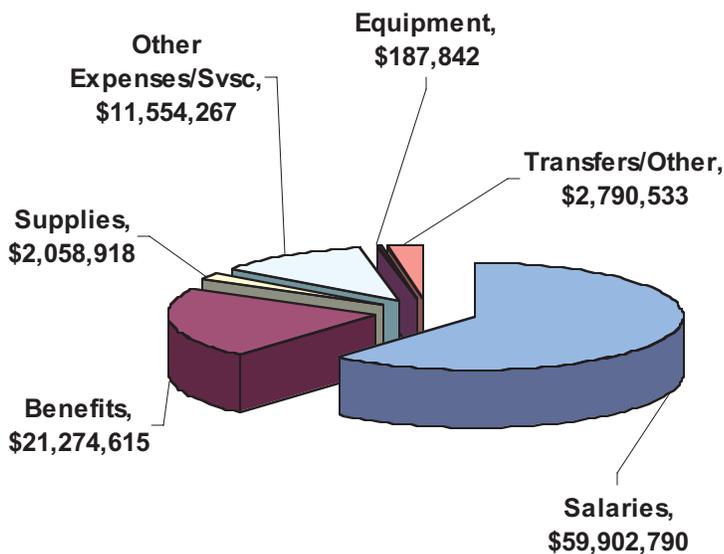
Ultimately it is the responsibility of the College president to approve a budget that is consistent with the resources allocated to the College. Final reconciliation of the College budget development process with available resources is difficult. The bottom-up budget development process confronts a top-down budget allocation process. Usually more resources are needed or wanted than are available.

## 2006-07 Unrestricted General Fund Budget Development

### 2006-07 Revenue Sources



### 2006-07 Budgeted Expenses



### 2006-07 Beginning Balance

The beginning balance is estimated at \$9,935,873 and includes reserves at 4%. The remaining balance originates from specific projects and activities of the 2005-06 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 28 of this report.

The balance is also due to the additional revenue received by the District as a result of shifting FTES from Summer 2005 to the 2004-05 academic year.

This ending balance estimate is subject to change when final amounts become available following year-end close of the District's financial records.

### 2005-06 Site Ending Balances

Projections of 2005-06 ending balances as submitted by the Budget Office at each site are as follows:

Cañada College	\$610,000
College of San Mateo	720,000
Skyline College	80,000
District Office	<u>250,000</u>
<b>Total</b>	<b>\$1,660,000</b>

## 2006-07 BUDGETED EXPENDITURES

The Unrestricted General Fund budget includes the following major functional uses:

**Salaries** **\$59,902,790**

The expenditure budget for salaries includes increases for step placements and longevity only. At the time that the tentative budget was developed, labor negotiations were still taking place. Therefore, salary adjustments are not included in the tentative budget. Please see Page 17 for updated compensation adjustment information.

**Benefits** **\$21,274,615**

Changes to benefit rates for 2005-06 are included. The budget includes the January 1, 2006 increases (9.4%) in non-capped health plan premium rates for employees and retirees; however it does not include the increase in employee health premium caps negotiated as part of the negotiated settlements with CSEA, AFSCME, and non-represented employees.

**Supplies** **\$2,058,918**

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

**Other Expenses & Services** **\$11,554,267**

The expenditure budget includes increases for utilities, including projections for the new buildings. More information on utilities usage and expenses can be found on Page 17.

This expense category also includes the District's projected expenditures for insurance, telephone service, and computer hardware and software.

**Equipment** **\$187,842**

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 Capital Projects Fund.

**Transfers/Other** **\$2,790,533**

The Unrestricted General Fund budget includes transfers to other District funds. The projected transfers include the \$1.5 million contribution to the Retiree Benefit Fund, \$332,000 to the Self-Insurance Fund, \$405,820 for benefit costs in the Child Development and Parking Funds, and the balance for site transfers into specially funded grant accounts to cover the cost of salaries and other expenses.

**Total Expenditure Budget** **\$97,768,965**

## Budget Summary

**Revenue**

Beginning Balance	\$9,935,873
2006-07 Revenue	99,309,000
<b>Total</b>	<b>\$109,244,873</b>

**Expense**

Site Allocations	\$63,915,472
Central Services	33,853,493
05-06 Committed	4,973,028
<b>Subtotal</b>	<b>\$102,741,993</b>

Contingency \$3,972,360

Unallocated Ending Balance 990,485

**Total** **\$107,704,838**

Available Resources \$1,540,035

### Reserves

The San Mateo County Community College District maintains a contingency reserve of 4% of estimated revenue. The 2006-07 Tentative Budget includes a District reserve of \$3,972,360 in its fund balance. The contingency reserve is not budgeted as there is no intention to expend those funds.

The 2005-06 ending balance includes unallocated (non-committed) funds in the amount of \$990,485.

Although the 2006-07 Tentative Budget includes marginal revenue of \$1,540,035, which are available resources, it is important to note that the budget does not yet include wage settlements with any of its employee groups. It is also important to note that the current State budget deliberations are not included in the Tentative Budget.

The 2006-07 Tentative Budget estimates will be revised based upon the approved State budget and final District expenditure projections for 2005-06.

## Compensation Adjustments

Wage re-openers for the current labor agreements and contract negotiations for a new three-year agreement have been completed for members of CSEA, AFSCME and for all non-represented employees (including managers). Please note that negotiations were completed after the deadline for adjustments to be included in the 2006-07 Tentative Budget. The settlement provides salary and benefit increases totaling 18.15% for the contracts that were negotiated, which equals or exceeds State COLA projections. Additionally, the compensation improvements could be as high as 19.15% if the State COLA granted to community colleges exceeds the negotiated thresholds in the agreements. Specifically, the terms of the contracts are:

<b>Contract Date</b>	<b>Total</b>	<b>Allocation</b>
<u>Current Agreement</u>	COLA	
July, 2005	4.23%	3.23% on wages; 1% towards medical cap (State COLA is 4.23%)
July, 2006	5.92%	4.92% on wages; 1% towards medical cap (State COLA is 5.92%)
<u>New Agreement</u>		
July, 2007*	4.00%	3% on wages; 1% towards medical cap (State COLA projection is 3.4%)
July 2008*	4.00%	3% on wages; 1% towards medical cap (State COLA projection is 2.8%)
July, 2009*	<u>TBD</u>	Wage and medical cap re-opener--To Be Determined
Total	18.15%	The new three-year contract expires on June 30, 2010

\*As noted above, the total compensation increase in 2007-08 and 2008-09 could reach a maximum of 4.5% in each year, if the State COLA equals or exceeds 4.5%.

## Utilities

The projection for the 2006-07 utilities expense budget represents a projected increase of \$1.4 million over 2005-06. The budget is based on an 8% increase in square footage (117,000 more square feet), as well as a 36% increase in cost. There is no direct correlation of square footage increase to cost as utility rates are also increasing. The District has recently executed amendments to its existing agreements with Constellation NewEnergy, Inc. and with SPURR, a public entity comprised of public education agencies, which was created to provide its members with reduced electricity and natural gas rates. The agreements will lock fixed rates from July 1, 2006 through June 30, 2007 for natural gas and from July 1, 2006 through June 30, 2008 for direct access electric energy service. Prior to adoption of the final budget and based on these new agreements, an analysis will be conducted to refine the projected utilities budget.

Historical usage and expense graphs for District utilities are located on Pages 72-74.

## Insurance

The District recently withdrew from the Bay Area Community College Joint Powers Agency and the Protected Insurance Program for Schools in an effort to provide flexibility for the District to adopt risk management programs at a lower cost. The District will contract for independent coverage from local insurance underwriters and third party administrators for both its Property and Liability and Workers' Compensation insurance needs. The new insurance program will permit a larger self-insured retention (SIR) level and will require the Self-Insurance fund balance to increase to accommodate expected losses.

To accommodate the needs of Property and Liability and Workers' Compensation insurance programs, the annual transfer into the Self-Insurance fund will increase from \$60,000 to \$332,000. The remaining budget of \$500,000 will cover the cost of premiums, broker fees, third party administration, and miscellaneous insurance-related needs in 2006-07. In future years, it is anticipated that the insurance budget will decrease due to the cost savings of the new insurance coverage.

## **OTHER FUNDS**

### **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 2005-06 experience as projected into 2006-07.

The 2006-07 Self-Insurance budget detailed in Exhibit B on Page 31 budget totals \$2,907,215, including a net beginning balance of \$2,575,215 and estimated income of \$332,000, which consists of a transfer from the General Fund.

To account for the unknown risks involved, the District will transfer approximately \$2 million to the Self-Insurance Fund in 2005-06.

### **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.

The Debt Service Fund budget for 2006-07, as detailed in Exhibit C on Page 32, totals \$17,569,754, including net beginning balance of \$7,519,054 and estimated income of \$10,050,700. Estimated expenditures, including debt reduction principal and interest payments, totals \$9,933,018. The projected ending balance totals \$7,636,736.

The schedule of long-term debt can be found on Page 75.

### **Restricted General Fund**

Projected budgets for specially funded programs are listed in Exhibit D on Page 33.

Projections for the 2006-07 Tentative Budget are based upon the most current data available and total \$19,418,367. Included in the Restricted General Fund are the Health Services and Parking programs. Health fee income is estimated at \$788,210. Parking fee income is estimated at \$1,680,000.



The amounts included in this report will be revised when the District receives final notifications of awards and after the 2005-06 ending balances eligible for carryover into 2006-07 are finalized. Selected State categorical programs, such as DSPS, EOPS, Matriculation, Board Financial Assistance Program (BFAP), and CalWORKS have been projected at 95% of the 2005-06 final allocation, plus a 5.92% cost of living adjustment.

### **Capital Projects Fund**



The Capital Projects Fund, detailed in Exhibit E on Page 34, is a restricted fund. Projections for the 2006-07 Tentative Budget are based upon the most current data available and total \$239,142,233. 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 2006-07 estimated net beginning balance of \$220,109,640 consists primarily of Bond revenue. Estimated income is approximately \$19,032,593 for 2006-07. The Capital Projects Fund budget for 2006-07 includes net beginning balance and income totaling \$239,142,233, which is offset by \$105,108,790 in budgeted project expenditures and the ending balance of \$134,033,443.

**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 2006-07 totals \$12,872,924, including an estimated net beginning balance of \$5,017,319 and income of \$7,765,605 as detailed in Exhibit F on Page 35. The projected ending balance of \$5,444,104 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. The Bookstore budget also includes a \$200,000 revolving fund for the District Computer Loan-to-Own program.



The Cafeteria Fund budget for 2006-07 totals \$857,088, including \$724,588 in net beginning balance and \$132,500 in estimated income as detailed on Exhibit G on Page 36.

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 \$128,500, which includes maintenance, repairs, replacement, computer access, utilities, and upgrades, as well as college support efforts. It should be noted, however, that a Request for Proposal (RFP) has been issued for Districtwide food services. A subcommittee consisting

of the Director of General Services, Student Activities Coordinators from each campus, a Vice President for Student Services, and student representatives have been reviewing the proposals received and will be making a recommendation for a new contract in July.

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 contracts to the Redwood City School District. The Child Development Fund maintains the required financial accounting for all District child development centers.

Income and expenditures, as detailed in Exhibit H on Page 37, are based on estimated 2005-06 data available at the time of this report. The 2006-07 budget for the Child Development Fund totals \$1,224,817, including a net beginning balance of \$263,927 and estimated income of \$960,890. The ending balance is estimated to be \$266,444.



### Trust Funds (Financial Aid)



The Student Aid Fund detailed on Exhibit I on Page 38 includes the 2006-07 estimated allocations from the Federal government for PELL and SEOG, and estimated State funding for Cal Grants.

The 2006-07 budget for the Student Aid Fund totals \$6,479,714, including a net beginning balance of \$127,962 and estimated income of \$6,351,752. The estimated ending balance is \$127,962.

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 Work-study 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 2006-07 when these grants are finalized and amounts are determined for aid purposes.

If approved by the Governor, the State reduction in fees from \$26 to \$20 per unit

in January, 2007, is expected to reduce Pell grants for needy students by as much as \$112 annually.

### 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 2006-07 totals \$26,989,514 as detailed in Exhibit J on Page 39, including net beginning balance of \$24,443,049 and estimated income of \$2,546,465, consisting of the 2006-07 transfer of \$1,500,000 from the Unrestricted General Fund and estimated interest of \$1,046,465.

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## 2006-07 TENTATIVE BUDGET SUMMARY

For 2006-07, the Unrestricted General Fund portion of the Tentative Budget is \$109,244,873, or approximately 25% of the total District budget, which is estimated at \$436,616,499. The relationship of each fund to the total Tentative Budget is illustrated in the table below:

Fund	2006-07 Tentative Budget
General Fund, Unrestricted	\$109,244,873
General Fund, Restricted	19,418,367
Self-Insurance Fund	2,907,215
Debt Service Fund	17,569,754
Capital Projects Fund	239,142,233
Bookstore Fund	12,782,924
Cafeteria Fund	857,088
Child Development Fund	1,224,817
Trust Funds (Financial Aid)	6,479,714
Reserve for Post Retirement Benefits	26,989,514
<b>TOTAL—ALL FUNDS</b>	<b>\$436,616,499</b>

### 2006-07 Tentative Budget Breakdown

The adoption of the Tentative Budget by June 30, 2006, is a statutory requirement. The 2006-07 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 2006-07 Tentative Budget at its meeting of June 28, 2005 and the 2006-07 Final Budget on September 13, 2006.

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## SUPPLEMENTAL INFORMATION

### Long-Term Debt

Long-Term Debt principal and interest schedules for both the General Obligation Bonds (June 30, 2003 - June 30, 2027) can be found on Page 75.

### 2006-07 Gann Limit

Pursuant to Article XII-B of the Constitution and Chapter 1205, Statutes of 1980, all community college districts are required to compute an annual appropriation limit. That appropriation limit is adjusted annually for changes in price index, population, and other factors (if applicable). Government Code Section 7908(c) requires each community college district to report to the Chancellor of the California Community Colleges at least annually its appropriation limit, appropriations subject to limit, the amount of State aid apportionments and subventions included within the proceeds of taxes of the district, and amounts excluded from the appropriations subject to limit. The information submitted on behalf of the San Mateo County Community College District is found on Pages 76 & 77.

## Sound Fiscal Management

Pursuant to Education Code Section 84040, the Board of Governors adopted criteria and standards for the periodic assessment of the fiscal condition of California community college districts. In accordance with this requirement, the System Office established standards for sound fiscal management and a process to monitor and evaluate the financial health of California's community college districts.

The San Mateo County Community College District recently completed the following self-assessment of the fiscal condition of the District:

### California Community Colleges Sound Fiscal Management Self-Assessment Checklist

#### 1. **Deficit Spending** - Is this area acceptable? Yes / No

- Is the district spending within their revenue budget in the current year?

For 05/06, the District's expenses will be well within the current year revenues. The 2006-07 Tentative Budget has a positive balance.

- Has the district controlled deficit spending over multiple years?

Yes, the District's unrestricted GF Net Change in Fund Balance for 2003/04 was \$315,222 and for 2004/05 was (\$20,305). The Unrestricted General Fund net change in fund balance for 2005-06 is projected to be positive.

- Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?

N/A

- Are district revenue estimates based upon past history?

District revenue estimates are based upon a combination of past history, the various funding formulas and current projections.

- Does the district automatically build in growth revenue estimates?

The District's growth revenue estimates are based on the colleges' FTES growth estimates. The colleges must budget sufficient teaching funds to generate that growth.

#### 2. **Fund Balance** – Is this area acceptable? Yes / No

- Is the district's fund balance stable or consistently increasing?

The District's fund balance is very stable, at about \$9M for the last 2 years.

- Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions?

No.

#### 3. **Enrollment** - Is this area acceptable? Yes / No

- Has the district's enrollment been increasing or stable for multiple years?

No. The District's enrollment has declined for several years, but the District is currently putting great effort and funds into growth.

- Are the district's enrollment projections updated at least semiannually?

The District's enrollment projections are updated at P-1 and P-2.

- Are staffing adjustments consistent with the enrollment trends?

The colleges adjust their adjunct faculty budgets to match their enrollment projections.

- Does the district analyze enrollment and full time equivalent students (FTES) data?

Yes. The Chief Financial Officer works with the Vice Presidents for Instruction to review the enrollment estimates and compare the trends to historical data.

- Does the district track historical data to establish future trends between P-1 and annual for projection purposes?  
Yes. The historical data includes P-1, P-2 and P-Annual and includes a review of the estimates after P-A.
  - Has the district avoided stabilization funding?  
No. The District shifted 2200 FTES from Summer 2005 to 2004/05 at the state's request, which generated stabilization funding in 2005/06. This may occur in the future as well.
- 4. Unrestricted General Fund Balance** – Is this area acceptable? Yes / No
- Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)?  
The District's unrestricted GF balance has consistently been 9%- 10% for the last several years.
  - Is the district's unrestricted fund balance maintained throughout the year?  
Mostly, although we do not do mid-year accruals of revenue and some sources of revenue lag, such as lottery. If the accruals were done, the balance would be fairly consistent.
- 5. Cash Flow Borrowing** - Is this area acceptable? Yes / No
- Can the district manage its cash flow without interfund borrowing?  
Yes.
  - Is the district repaying TRANS and/or borrowed funds within the required statutory period?  
Yes.
- 6. Bargaining Agreements** - Is this area acceptable? Yes / No
- Has the district settled bargaining agreements within new revenue sources during the past three years?  
The District ended a 3-year agreement on June 30, 2004. A one-year agreement was negotiated through June 30, 2005. Two of the three employee units settled contract negotiations through 2008-09. These and the other unit's agreements will be funded out of a combination of growth, COLA, and equalization revenue, as well as some ending balances.
  - Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement?  
The analyses have been ongoing.
  - Did the district correctly identify the related costs?  
Yes, increases in statutory as well as health and welfare benefits are included in the total cost.
  - Did the district address budget reductions necessary to sustain the total compensation increase?  
Budget reductions have not been necessary for the last two years' settlements.
- 7. Unrestricted General Fund Staffing** - Is this area acceptable? Yes / No
- Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses?  
Permanent staff are controlled through position control and are budgeted out of each entity's site allocation, which is derived in the budgeting process from ongoing revenues.
  - Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)?  
In 2003/04 the District was at 83% and in 2004/05 the District was at 85%. For 2005/06, the District budgeted 82% and for 2006/07 (Tentative Budget) the District is budgeting 83%.
- 8. Internal Controls** - Is this area acceptable? Yes / No
- Does the district have adequate internal controls to insure the integrity of the general ledger?  
Yes. The District has had no audit findings for internal controls.
  - Does the district have adequate internal controls to safeguard the district's assets?  
Yes. The District has had no audit findings for internal controls.

9. **Management Information Systems** - Is this area acceptable? Yes / No

- Is the district data accurate and timely?  
Banner is real time and information is updated automatically in a variety of instances.
- Are the county and state reports filed in a timely manner?  
All reports are filed on time.
- Are key fiscal reports readily available and understandable?  
Banner reports are readily available and managers are trained in Banner. We are developing a new decision support system that will improve these reports.

10. **Position Control** – Is this area acceptable? Yes / No

- Is position control integrated with payroll?  
Position control will be integrated with payroll when Banner payroll is implemented in January, 2007.
- Does the district control unauthorized hiring?  
With the implementation of Banner payroll, all positions must be approved in advance and no person can receive a paycheck without having their paperwork entered into Banner by HR staff and being assigned to an approved position.
- Does the district have controls over part-time academic staff hiring?  
Part-time academic staff hiring is done by the Instruction Offices and reviewed by Human Resources.

11. **Budget Monitoring** - Is this area acceptable? Yes / No

- Is there sufficient consideration to the budget, related to long-term bargaining agreements?  
All District proposals are costed out for at least 3 years prior to finalizing the proposals.
- Are budget revisions completed in a timely manner?  
Budget revisions are taken to the Board twice a year.
- Does the district openly discuss the impact of budget revisions at the board level?  
The Board has to approve the revisions. Any use of contingency funds must be approved by a 2/3 majority of the Board.
- Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?  
Since the District has a history of multi-year agreements, the budget has not had to be revised, but can be planned in advance.
- Has the district's long-term debt decreased from the prior fiscal year?  
No. The District has issued general obligation bonds as part of our capital outlay program.
- Has the district identified the repayment sources for the long-term debt?  
General obligation bonds are paid through property taxes.
- Does the district compile annualized revenue and expenditure projections throughout the year?  
The District Committee on Budget and Finance reviews revenue projections for the current and future years.

12. **Retiree Health Benefits** - Is this area acceptable? Yes / No

- Has the district completed an actuarial calculation to determine the unfunded liability?  
The District last completed an actuarial study in 2001. The District will complete a new study done in Fall, 2006.
- Does the district have a plan for addressing the retiree benefits liabilities?  
The District is on a pay as you go plan, but has also been setting aside \$1.5 million annually and currently has about \$24 million set aside. In addition, the District capped lifetime benefits in the 1990's.

13. **Leadership/Stability** - Is this area acceptable? Yes / No

- Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer and Board of Trustees)?

No.

14. **District Liability** – Is this area acceptable? Yes / No

- Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels?

Yes, this is done as part of the year-end close every year.

- Has the district set up contingent liabilities for anticipated settlements, legal fees, etc?

None are currently needed.

15. **Reporting** – Is this area acceptable? Yes / No

- Has the district filed the annual audit report with the System Office on a timely basis?

The audit was filed in January for 2004/2005. The current contract with the auditors specifies that the audit must be complete and filed by December 31.

- Has the district taken appropriate actions to address material findings cited in their annual audit report?

There have been no material findings. The District has addressed the state compliance findings.

- Has the district met the requirements of the 50 percent law?

Yes.

- Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?

Yes, all have been timely.

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# 2006-07 Tentative Budget Exhibits



*New Student Support and Community Services Center &  
Science Annex at Skyline College  
Scheduled for Opening Spring 2007*

<b>Exhibit A: Fund 1 – Unrestricted General Fund</b>	<b>Page 28</b>
<b>Exhibit B: Fund 2 – Self-Insurance Fund</b>	<b>Page 31</b>
<b>Exhibit C: Fund 25 – Debt Service Fund</b>	<b>Page 32</b>
<b>Exhibit D: Fund 3 – Restricted General Fund</b>	<b>Page 33</b>
<b>Exhibit E: Fund 4 – Capital Projects Fund</b>	<b>Page 34</b>
<b>Exhibit F: Fund 5 – Bookstore Fund</b>	<b>Page 35</b>
<b>Exhibit G: Fund 5 – Cafeteria Fund</b>	<b>Page 36</b>
<b>Exhibit H: Fund 6 – Child Development Fund</b>	<b>Page 37</b>
<b>Exhibit I: Fund 7 – Trust Funds (Financial Aid)</b>	<b>Page 38</b>
<b>Exhibit J: Fund 8 – Post-Retirement Benefits Reserve</b>	<b>Page 39</b>

**2006-07 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND  
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	<b>Final Budget 2004-05</b>	<b>Tentative Budget 2005-06</b>	<b>Final Budget 2005-06</b>	<b>Tentative Budget 2006-07</b>
<b>ESTIMATED NET BEGINNING BALANCE</b>				
Carryover Balances - Committed but unexpended				
Professional Development	\$174,887	\$175,000	139,864	145,000
Program Improvement	56,879	65,000	43,996	60,000
Staff Development	12,793	15,000	8,732	15,000
Video Conference/Network Upgrade	19,503	19,503	19,503	19,503
Faculty Internet Accounts	15,563	20,000	12,784	9,086
Duplicating Equipment Upgrade	27,979	27,979	27,979	27,194
CO Program Improvement	4,811	0	4,811	0
Facilities One-Time	885	0	885	0
SFSU/Cañada Project	11,633	30,000	33,906	50,000
Faculty Computer Funding	18,089	1,300	1,310	0
Pacific Heights Project	15,969	15,969	15,969	15,969
CSM High Tech Program	86,053	83,000	83,319	63,970
HAZMAT Project	8,227	8,226	8,227	8,227
Marketing Project	0	25,000	44,526	32,526
ITS Project	0	23,000	7,551	11,697
SFSU Nursing Program	0	145,000	145,200	150,000
Computer Loan-to-Own Program	0	0	16,048	0
Skyline College Computer Project	60,000	8,985	60,000	60,000
Emergency Preparedness	0	150,000	150,000	145,522
Election Expense	0	175,000	175,000	0
One-time 00-01 PFE allocations	56,483	54,959	54,620	52,920
Fleet Program	0	0	29,141	14,510
Equipment Surplus	0	0	0	39,032
Satellite Dish Contracts	0	0	0	431,539
Apprenticeship Programs	223,032	240,000	230,040	266,333
Contingency Increment	86,752	221,204	0	174,355
Prior Year Commitments	316,849	500,000	381,969	400,000
Other Carryover	316,532	400,000	652,169	500,000
FTES Growth Initiatives	0	0	750,000	750,000
Payroll Conversion Project	370,000	150,000	110,097	45,000
Managed Hiring Obligations	1,093,210	600,000	636,115	0
Subtotal	<u>\$2,976,129</u>	<u>\$3,154,125</u>	<u>3,843,761</u>	<u>3,487,383</u>
Savings for Rebudgeting				
College of San Mateo	\$692,316	\$729,000	747,987	720,000
Cañada College	752,516	550,000	537,627	610,000
Skyline College	705,886	216,000	469,824	80,000
Chanc. Office/Buildings and Grounds	154,471	250,000	246,728	250,000
Subtotal	<u>\$2,305,189</u>	<u>\$1,745,000</u>	<u>\$2,002,166</u>	<u>\$1,660,000</u>
ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET	\$5,281,318	\$4,899,125	\$5,845,927	\$5,147,383
Reserve for Contingency	\$3,502,540	\$3,589,292	3,798,005	3,798,005
Revolving Fund, and General Reserve	50,100	50,100	0	0
Subtotal	<u>\$3,552,640</u>	<u>\$3,639,392</u>	<u>\$3,798,005</u>	<u>\$3,798,005</u>
Unrestricted Balance	\$1,113,729	\$1,016,848	283,453	990,485
<b>TOTAL ESTIMATED NET BEGINNING BALANCE</b>	<u>\$9,947,690</u>	<u>\$9,555,365</u>	<u>\$9,927,385</u>	<u>\$9,935,873</u>

**2006-07 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND  
INCOME ASSUMPTIONS**

	<b>Final Budget 2004-05</b>	<b>Tentative Budget 2005-06</b>	<b>Final Budget 2005-06</b>	<b>Tentative Budget 2006-07</b>
<b>ESTIMATED CURRENT INCOME</b>				
General Revenue and Fees	\$78,229,700	\$87,450,000	87,719,758	91,246,000
Equalization	779,600	1,169,400	298,250	1,000,000
Basic Skills	300,000	0		0
Fold-In of Categoricals	0	0		0
Partnership for Excellence	3,552,400	0		0
Lottery	2,400,000	2,270,000	2,400,000	2,400,000
State Part-Time Faculty Support	1,238,500	1,237,000	1,208,000	1,208,000
Apprenticeship Programs	356,000	356,000	368,000	311,000
Non-Resident Tuition	1,650,000	1,500,000	1,372,000	1,552,000
Interest Income	700,000	780,000	950,000	958,000
Mandated Cost Reimbursement	0	0	0	0
Miscellaneous Income	526,100	500,000	634,118	634,000
<b>TOTAL ESTIMATED CURRENT INCOME</b>	<b>\$89,732,300</b>	<b>\$95,262,400</b>	<b>94,950,126</b>	<b>99,309,000</b>
<b>TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)</b>	<b>\$99,679,990</b>	<b>\$104,817,765</b>	<b>\$104,877,511</b>	<b>\$109,244,873</b>
<b>EXPENDITURE PLAN</b>				
<b>ESTIMATED 2005-06 CARRYOVER</b>				
<b>COMMITMENTS</b> (From Previous Page)	\$2,976,129	\$3,154,125	\$3,843,761	\$3,487,383
Contingency Increment (Included below)	(135,858)	(221,204)	0	(174,355)
<b>ESTIMATED SAVINGS FOR</b>				
<b>REBUDGETING</b> (From Previous Page)	2,305,189	1,745,000	2,002,166	1,660,000
<b>COMMITMENTS AND REBUDGETED SAVINGS</b>	<b>\$5,145,460</b>	<b>\$4,677,921</b>	<b>\$5,845,927</b>	<b>\$4,973,028</b>
<b>ESTIMATED CURRENT EXPENDITURES:</b>				
<b>Site Allocations</b>				
College/District Base Allocations	\$60,106,964	\$62,276,383	62,599,341	63,915,472
Formula Adjustments/Contracts	387,974	525,000	618,193	618,193
Apprenticeship Programs	356,000	356,000	368,000	311,000
Salary commitments (Hrly. COLA)	0	375,000	0	0
Matriculation	0	0	0	0
<b>Districtwide Obligations</b>				
Employee/Retiree Benefits	20,000,000	21,950,000	21,250,000	21,597,000
Utilities	4,075,000	3,575,000	3,854,322	5,246,000
Insurance	800,000	800,000	800,000	832,000
Soft/Hardware Maintenance Contracts	597,400	597,400	597,400	597,400
<b>Special Appropriations</b>				
FTES Growth	0	0	0	750,000
Managed Hiring	0	0	0	300,000
Resource Allocation Model	0	0	0	102,000
Miscellaneous	575,000	575,000	775,000	818,000
Consultants/Legal Expense	300,000	300,000	300,000	300,000
Election	175,000	175,000	175,000	200,000
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 2004-05	Tentative Budget 2005-06	Final Budget 2005-06	Tentative Budget 2006-07
Professional Development	229,704	240,000	237,000	237,000
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>	<b>\$89,547,942</b>	<b>\$93,689,683</b>	<b>\$93,519,156</b>	<b>\$97,768,965</b>
<b>TOTAL ESTIMATED EXPENDITURES</b> including carryover	<b>\$94,693,402</b>	<b>\$98,367,604</b>	<b>\$99,365,083</b>	<b>\$102,741,993</b>
Reserve for Contingency	\$3,638,398	\$3,810,496	\$3,798,005	\$3,972,360
Revolving Fund, Stores, & General Reserve	50,100	50,100	0	0
Unallocated Ending Balance	1,113,729	1,016,848	283,453	990,485
Estimated Marginal Revenue/Deficit	184,358	1,572,717	1,430,970	1,540,035
Subtotal	\$4,986,585	\$6,450,161	\$5,512,428	\$6,502,880
<b>TOTAL EXPENDITURES + RESERVES</b> <b>(Unrestricted General Fund)</b>	<b>\$99,679,990</b>	<b>\$104,817,765</b>	<b>\$104,877,511</b>	<b>\$109,244,873</b>

**2006-07 TENTATIVE BUDGET - SELF-INSURANCE FUND**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$ 488,061	\$ 528,893	\$ 528,893	\$ 2,575,215
ESTIMATED INCOME				
Interest	\$ 12,765	\$ 16,000	\$ 18,500	\$ -
Interfund Transfer	60,000	60,000	2,060,000	332,000
TOTAL ESTIMATED INCOME	<u>\$ 72,765</u>	<u>\$ 76,000</u>	<u>\$ 2,078,500</u>	<u>\$ 332,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 560,826</u></u>	<u><u>\$ 604,893</u></u>	<u><u>\$ 2,607,393</u></u>	<u><u>\$ 2,907,215</u></u>
TOTAL ESTIMATED EXPENDITURES	<u>\$ 31,933</u>	<u>\$ 50,000</u>	<u>\$ 32,178</u>	<u>\$ 332,000</u>
TOTAL ENDING BALANCE	<u>\$ 528,893</u>	<u>\$ 554,893</u>	<u>\$ 2,575,215</u>	<u>\$ 2,575,215</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$ 560,826</u></u>	<u><u>\$ 604,893</u></u>	<u><u>\$ 2,607,393</u></u>	<u><u>\$ 2,907,215</u></u>

**2006-07 TENTATIVE BUDGET - DEBT SERVICE**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$ 8,895,199	\$ 10,019,899	\$ 10,019,899	\$ 7,519,054
ESTIMATED INCOME				
Interest	\$ 2,047,964	\$ 217,800	\$ 513,646	\$ 117,682
Property Taxes	7,228,905	8,325,812	6,866,506	9,933,018
Proceeds of General Debts	634,088	750,894	32,047,839	-
Transfer In	178,838	211,782	211,781	-
Others	8,758	-	-	-
TOTAL ESTIMATED INCOME	<u>10,098,553</u>	<u>9,506,288</u>	<u>39,639,772</u>	<u>10,050,700</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 18,993,752</u>	<u>\$ 19,526,187</u>	<u>\$ 49,659,671</u>	<u>\$ 17,569,754</u>
ESTIMATED EXPENDITURES				
Debt Reduction - Principal	\$ 3,455,000	\$ 3,905,000	\$ 35,201,945	\$ 2,435,000
Debt Reduction - Interest	4,734,321	5,918,269	6,934,513	7,498,018
Others	784,532	-	4,159	-
TOTAL ESTIMATED EXPENDITURES	<u>\$ 8,973,853</u>	<u>\$ 9,823,269</u>	<u>\$ 42,140,617</u>	<u>\$ 9,933,018</u>
TOTAL ENDING BALANCE	<u>\$ 10,019,899</u>	<u>\$ 9,702,918</u>	<u>\$ 7,519,054</u>	<u>\$ 7,636,736</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 18,993,752</u>	<u>\$ 19,526,187</u>	<u>\$ 49,659,671</u>	<u>\$ 17,569,754</u>

## 2006-07 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		220,000	472,893		692,893
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	202,393	130,027	166,721		499,141
30034	VTEA Tech Prep	Federal	64,565	64,565	64,567	7,747	201,444
30057	Workability III	Federal			142,109		142,109
30071	VTEA IB Regional Consortia	Federal	336,000				336,000
30075	UISFL Asian Studies	Federal			76,000		76,000
31002	* DSP&S	State	736,533	331,154	527,403		1,595,090
31003	* EOP&S	State	587,384	477,941	534,518		1,599,842
31004	* EOP&S/CARE	State	32,234	35,737	56,501		124,472
31009	* Matriculation	State	415,047	274,981	325,954		1,015,982
31012	Foster Care Education	State		89,753			89,753
31016	* AB602-Board Fin Asst Prog Adm Allow	State	301,184	212,699	260,331		774,214
31028	* Instructional Equip Block Grant	State				521,935	521,935
31030	* T-Com & Technology	State				111,104	111,104
31031	* CalWORKs	State	53,894	56,126	61,618		171,638
31032	Middle College High School	State	136,769	136,769			273,538
31033	* TANF	Federal	12,317	12,828	14,083		39,229
31035	Center for Int'l Trade Development	State			102,500		102,500
31045	* AB1725 Staff Diversity	State				21,667	21,667
31054	Statewide Leadership Multimedia	State	152,500				152,500
31055	MESA/CCCP	State		81,500	89,650		171,150
31069	Prop 20--Lottery	State				496,225	496,225
31078	Enrollment Growth AD Nursing	State	68,252				68,252
31088	Econ Dev Quick Start Biotechnology	State			269,755		269,755
32003	Public Bdcst-CSG-TV	Local	600,040				600,040
32004	Public Bdcst-CSG-FM	Local	181,193				181,193
32005	Public Bdcst-Interconnect	Local	12,447				12,447
32017	Menlo Park Redevelopment	Local		171,000			171,000
32052	First Five Commission - SM County	Local		336,224			336,224
32055	Peninsula Health Care District	Local	257,030				257,030
32063	Preschool for All - SMCOE	Local		12,797			12,797
35014	Expanding Your Horizons	Local			20,400		20,400
35022	KCSM TV	Local	2,800,000				2,800,000
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
39001	Parking Fees	Local	835,000	305,000	540,000		1,680,000
39017	Community Education	Local	515,000				515,000
39030	Health Service Fees	Local	333,819	184,877	269,514		788,210
Total 2006-2007 Tentative Budget			<u>\$10,299,986</u>	<u>\$3,445,775</u>	<u>\$4,346,619</u>	<u>\$1,325,986</u>	<u>\$19,418,367</u>

\* Selected State categorical funds calculated at 95% of the 2005-06 final allocation plus a 5.92% COLA

**2006-07 TENTATIVE BUDGET - CAPITAL PROJECTS FUND**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$103,762,170	\$ 129,362,713	\$129,362,713	\$ 220,109,640
<b>ESTIMATED INCOME</b>				
Bond Construction	\$109,353,796	\$ 14,052,768	\$167,877,969	\$ 3,500,000
Capital Outlay Projects - State Funded	3,496,740	164,000	10,976,220	13,300,220
Capital Outlay - Planning	644,193	0	99	0
C.O.P. Capital Projects	15,435,556	3,000,000	14,929,867	270,000
Educational Facility Master Planning	0	0	250,000	0
Facilities Capital Improvement	1,804,040	380,000	379,171	0
Foundation Funded Projects	2,072	25,000	1,025,872	0
Hazardous Substances Projects -State Funded	865,655	400,000	1,377,322	338,821
Other Facilities Improvements	0	0	250,000	0
Pacific Heights Project - Skyline	7,377,393	0	4,569,770	0
Property Management Study	70,742	0	0	0
Redevelopment	1,243,964	1,265,000	1,265,000	1,620,000
Scheduled Maintenance - State Funded	871,277	366,300	366,291	3,552
Scheduled Maintenance - District Funded	41,017	0	0	0
Non-resident capital outlay recovery fee	0	0	0	0
<b>TOTAL ESTIMATED INCOME</b>	<b>\$141,206,445</b>	<b>\$ 19,653,068</b>	<b>\$203,267,581</b>	<b>\$ 19,032,593</b>
<b>TOTAL INCOME &amp; NET BEGINNING BALANCE</b>	<b>\$244,968,615</b>	<b>\$ 149,015,781</b>	<b>\$332,630,294</b>	<b>\$ 239,142,233</b>
<b>ESTIMATED EXPENDITURES</b>				
Bond Construction	\$ 78,312,337	\$ 68,586,999	\$ 68,422,461	\$ 85,400,000
Capital Outlay - Planning	21,733	0	0	0
Capital Outlay Projects - State Funded	3,501,890	7,982,000	11,131,754	13,300,220
C.O.P. Capital Projects	29,704,106	3,900,000	18,806,040	545,000
Educational Facility Master Planning	0	0	0	0
Facilities Capital Improvement	1,174,612	1,500,000	1,893,685	1,500,000
Foundation Funded Projects	2,072	0	1,022,200	5,000
Hazardous Substances Projects -State Funded	865,654	1,278,000	1,227,554	338,821
Other Facilities Improvements	0	250,000	237,355	12,645
Pacific Heights Project - Skyline	618,557	0	3,757,675	0
Property Management Study	221,943	54,000	53,303	0
Redevelopment	636,557	941,002	4,310,580	4,000,000
Scheduled Maintenance - State Funded	482,794	1,659,000	1,658,047	7,104
Scheduled Maintenance - District Funded	63,647	0	0	0
Non-resident capital outlay recovery fee	0	0	0	0
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$115,605,903</b>	<b>\$ 86,151,001</b>	<b>\$112,520,654</b>	<b>\$ 105,108,790</b>
<b>TOTAL ENDING BALANCE</b>	<b>\$129,362,713</b>	<b>\$ 62,864,780</b>	<b>\$220,109,640</b>	<b>\$ 134,033,443</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$244,968,615</b>	<b>\$ 149,015,781</b>	<b>\$332,630,294</b>	<b>\$ 239,142,233</b>

**2006-07 TENTATIVE BUDGET - BOOKSTORE FUND**

	Actual 2004-05	Adopt Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$ 5,547,244	\$ 5,298,468	\$ 5,298,468	\$ 5,017,319
ESTIMATED INCOME				
Sales	\$ 8,124,355	\$ 7,300,000	\$ 7,350,357	\$ 7,485,945
Other	171,665	185,459	206,856	279,660
TOTAL ESTIMATED INCOME	<u>\$ 8,296,020</u>	<u>\$ 7,485,459</u>	<u>\$ 7,557,213</u>	<u>\$ 7,765,605</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 13,843,264</u></u>	<u><u>\$ 12,783,927</u></u>	<u><u>\$ 12,855,681</u></u>	<u><u>\$ 12,782,924</u></u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$ 5,853,757	\$ 5,040,851	\$ 5,591,193	\$ 5,089,366
Classified Salaries	1,560,442	1,244,506	1,219,964	1,214,052
Employee Benefits	369,517	356,887	355,280	298,332
Supplies	31,541	38,322	19,931	23,380
COP Interest Payment	178,838	211,781	211,781	-
Other Operating Expense	419,376	430,360	277,671	576,935
TOTAL ESTIMATED EXPENDITURES	<u>\$ 8,413,471</u>	<u>\$ 7,322,707</u>	<u>\$ 7,675,820</u>	<u>\$ 7,202,065</u>
DISTRICT SUPPORT				
Salaries & Benefits	\$ 63,625	\$64,000	\$94,842	\$ 69,055
Rent	67,700	\$67,700	\$67,700	67,700
TOTAL DISTRICT SUPPORT	\$ 131,325	\$ 131,700	\$ 162,542	\$ 136,755
TOTAL ENDING BALANCE	<u>\$ 5,298,468</u>	<u>\$ 5,329,520</u>	<u>\$ 5,017,319</u>	<u>\$ 5,444,104</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$ 13,843,264</u></u>	<u><u>\$ 12,783,927</u></u>	<u><u>\$ 12,855,681</u></u>	<u><u>\$ 12,782,924</u></u>

**2006-07 TENTATIVE BUDGET - CAFETERIA FUND**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$ 746,416	\$ 692,808	\$ 692,808	\$ 724,588
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$ 57,718	\$ 55,200	\$ 53,485	\$ 54,000
Special Contract Revenue	27,519	27,000	27,000	11,500
Vending Income	67,383	63,000	51,433	52,000
Other (interest/other)	17,889	19,500	15,659	15,000
TOTAL INCOME	<u>\$ 170,509</u>	<u>\$ 164,700</u>	<u>\$ 147,577</u>	<u>\$ 132,500</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 916,925</u>	<u>\$ 857,508</u>	<u>\$ 840,385</u>	<u>\$ 857,088</u>
ESTIMATED EXPENDITURES				
District/College Support	\$ 150,093	\$ 150,000	\$ 53,933	\$ 63,500
Operational Expenses	74,024	71,814	61,864	65,000
TOTAL EXPENDITURES	<u>\$ 224,117</u>	<u>\$ 221,814</u>	<u>\$ 115,797</u>	<u>\$ 128,500</u>
TOTAL ENDING BALANCE	<u>\$ 692,808</u>	<u>\$ 635,694</u>	<u>\$ 724,588</u>	<u>\$ 728,588</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 916,925</u>	<u>\$ 857,508</u>	<u>\$ 840,385</u>	<u>\$ 857,088</u>

\$15,000 special contract revenue from Pepsi expired 05-06

**2006-07 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$93,855	\$250,125	\$250,125	\$263,927
ESTIMATED INCOME				
Fees	\$105,872	\$104,547	\$124,077	\$148,000
Gifts and Donations	20,025	20,000	0	0
Calif. Dept. of Educ. - Child Development	526,044	528,938	505,479	531,085
Calif. Dept. of Educ. - Child Nutrition	1,699	1,700	1,900	2,000
Federal Revenue - Child Nutrition	27,781	25,674	32,000	33,000
Calif. Dept. of Educ. - Facilities Renovation	0	0	10,500	0
Interest	1,924	0	500	500
Investment	(1,649)	0	0	0
Incoming Transfers/Other	379,224	220,759	253,756	246,306
TOTAL INCOME	\$1,060,920	\$901,618	\$928,212	\$960,890
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,154,775</u>	<u>\$1,151,743</u>	<u>\$1,178,337</u>	<u>\$1,224,817</u>
ESTIMATED EXPENDITURES				
Salaries	\$552,432	\$533,752	\$550,509	\$577,593
Employee Benefits	177,998	178,545	192,678	202,158
Supplies	8,119	6,411	11,733	11,000
Food	45,450	48,000	50,000	52,000
Other Operating Expense	116,819	112,741	98,990	115,622
Other Equipment	3,832	0	10,500	0
TOTAL ESTIMATED EXPENDITURES	\$904,650	\$879,449	\$914,410	\$958,373
ESTIMATED ENDING BALANCE	\$250,125	\$272,294	\$263,927	\$266,444
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,154,775</u>	<u>\$1,151,743</u>	<u>\$1,178,337</u>	<u>\$1,224,817</u>

**2006-07 TENTATIVE BUDGET - TRUST FUNDS**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$127,386	\$127,962	\$127,962	\$127,962
ESTIMATED INCOME				
EOG	\$5,696,111	\$5,694,741	5,720,000	\$5,721,752
Cal Grants	492,041	492,041	550,000	550,000
Transfers-In	158,892	10,063	100,000	80,000
Interest	3,941	0	0	0
Skyline College Student Center Fund	0	340,000	0	0
Other	(1,802)	0	0	0
TOTAL ESTIMATED INCOME	<u>\$6,349,183</u>	<u>\$6,536,845</u>	<u>\$6,370,000</u>	<u>\$6,351,752</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$6,476,569</u>	<u>\$6,664,807</u>	<u>\$6,497,962</u>	<u>\$6,479,714</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$14,900	\$21,100	\$20,000	\$21,752
EOG	5,681,211	5,673,641	5,700,000	5,700,000
Cal Grants	492,041	492,041	550,000	550,000
Other (EOP&S, CARE)	160,455	10,063	100,000	80,000
TOTAL EXPENDITURES	<u>\$6,348,607</u>	<u>\$6,196,845</u>	<u>\$6,370,000</u>	<u>\$6,351,752</u>
TOTAL ENDING BALANCE	\$127,962	\$467,962	\$127,962	\$127,962
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$6,476,569</u>	<u>\$6,664,807</u>	<u>\$6,497,962</u>	<u>\$6,479,714</u>

NOTE: This major fund type includes both Student Financial Aid and the Student Center Fund.

**2006-07 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS**

	Actual 2004-05	Final Budget 2005-06	Estimated Actual 2005-06	Tentative Budget 2006-07
ESTIMATED NET BEGINNING BALANCE	\$19,999,822	\$21,961,007	\$ 21,961,007	\$ 24,443,049
ESTIMATED INCOME				
Incoming Transfers	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest	461,185	745,000	936,652	1,046,465
Home Loan Income	-	-	45,390	-
TOTAL INCOME	<u>\$ 1,961,185</u>	<u>\$ 2,245,000</u>	<u>\$ 2,482,042</u>	<u>\$ 2,546,465</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$21,961,007</u></u>	<u><u>\$24,206,007</u></u>	<u><u>\$ 24,443,049</u></u>	<u><u>\$ 26,989,514</u></u>
ESTIMATED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ENDING BALANCE	<u>\$21,961,007</u>	<u>\$24,206,007</u>	<u>\$ 24,443,049</u>	<u>\$ 26,989,514</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$21,961,007</u></u>	<u><u>\$24,206,007</u></u>	<u><u>\$ 24,443,049</u></u>	<u><u>\$ 26,989,514</u></u>

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# Site Allocations by Account & Program Categories



*New Library & Student Resource Center at Cañada College  
Scheduled for Opening Summer 2007*

The documents in this section are sorted by site (location) and include information regarding the 2006-07 Tentative Budget, as well as historical data. Within each site, the first page details the site allocation by major account category followed by detail of the allocation by program category.

<b>Cañada College</b>	<b>Page 42</b>
<b>College of San Mateo</b>	<b>Page 46</b>
<b>Skyline College</b>	<b>Page 51</b>
<b>District Office</b>	<b>Page 55</b>
<b>Districtwide</b>	<b>Page 58</b>



**San Mateo County Community College District  
2006-07 Cañada College Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
1000	Academic Salaries	\$7,840,765	\$7,437,032	\$7,665,851	\$8,166,628	\$7,372,496	69.58	\$8,012,842	63.95	-\$153,786
2000	Classified Salaries	2,313,967	2,273,880	2,318,003	2,438,829	2,130,766	43.7	2,584,414	43.17	145,585
3000	Employee Benefits	2,164,080	2,162,772	2,305,594	2,332,338	2,106,420	0	2,435,923	0	103,585
4000	Supplies & Materials	486,435	425,825	152,463	184,192	139,482	0	152,861	0	-31,331
5000	Other Operating Expenses	521,976	504,565	409,945	457,827	393,116	0	446,871	0	-10,956
6000	Capital Outlay	76,335	70,108	20,022	6,046	308	0	531	0	-5,515
7000	Other Outgo - Expenses	26,862	26,862	12,628	12,628	0	0	9,504	0	-3,124
<hr/>										
Salaries & Benefits		\$12,318,812	\$11,873,684	\$12,289,448	\$12,937,795	\$11,609,682	113.28	\$13,033,179	107.12	\$95,384
General & Admin.		1,111,608	1,027,360	595,058	660,693	532,906	0	609,767	0	-50,926
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$13,430,420</b>	<b>\$12,901,044</b>	<b>\$12,884,506</b>	<b>\$13,598,488</b>	<b>\$12,142,588</b>	<b>113.28</b>	<b>\$13,642,946</b>	<b>107.12</b>	<b>\$44,458</b>



**San Mateo County Community College District  
2006-07 Cañada College Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Program</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
020110	Architectural Technology	\$2,147	\$25,548	\$0	\$8,107	\$17,138	0.00	\$0	0.00	(\$8,107)
020300	Interior (Environ, Design	111,246	200,334	99,656	150,667	212,243	1.00	0	0.00	(150,667)
040110	Biology	345,267	506,960	387,505	449,281	486,779	4.83	359,869	4.30	(89,412)
050100	Business and Commerce	550,851	637,695	538,121	602,991	581,171	6.39	334,951	3.80	(268,040)
061410	Multimedia	0	14	0	0	13	0.00	175,694	2.00	175,694
069900	Other Communications	219,174	225,664	179,930	187,751	202,958	2.00	0	0.00	(187,751)
070100	Information Technology	37,970	56,829	21,713	41,856	44,468	0.43	39,033	0.40	(2,823)
070300	Data Processing-Operation	0	0	0	0	(348)	0.00	0	0.00	0
083500	Physical Education	300,701	523,055	163,259	264,997	409,647	1.77	151,484	1.60	(113,513)
083510	Physical Fitness/Body Mov	54,128	54,470	59,614	87,733	107,676	0.92	60,729	0.92	(27,004)
089901	General Instruction	2,563,006	134,345	2,611,234	1,802,408	(103,114)	0.00	3,235,378	0.00	1,432,970
090100	Engineering, General	0	787	0	0	0	0.00	0	0.00	0
100200	Art	193,552	226,253	176,592	202,892	230,464	1.67	179,812	1.67	(23,080)
100400	Music	4,531	19,523	65,313	65,913	76,970	1.00	82,412	1.00	16,499
100700	Dramatic Arts	90,141	85,434	100,091	96,561	98,355	1.00	36,651	1.17	(59,910)
110100	Foreign Languages	100,793	136,697	100,263	110,177	125,354	0.95	99,169	1.00	(11,008)
120370	Medical Assistant/Office	21,203	89,034	1,800	33,565	78,659	0.00	1,800	0.00	(31,765)
122500	Radiological Technologies	127,395	215,913	164,660	183,204	240,229	2.00	168,610	2.00	(14,594)
130100	Consumer Homemaking	107,867	175,770	99,823	136,087	173,993	1.00	0	0.00	(136,087)
130200	Interior Design & Merchan	0	0	0	0	0	0.00	102,136	1.00	102,136
130300	Fashion	0	0	0	0	0	0.00	102,230	1.00	102,230
130500	Child Development	0	0	0	0	0	0.00	251,803	2.80	251,803
150100	English, General	596,606	750,893	534,119	638,640	766,923	6.10	620,223	7.13	(18,417)
150600	Speech Communication	82,224	81,871	78,912	78,912	78,341	1.00	80,993	1.00	2,081
150900	Philosophy	104,592	104,406	106,372	112,017	109,805	1.00	103,291	1.00	(8,726)
160100	Library Science	6,489	6,461	6,755	6,755	6,085	0.09	7,008	0.09	253
170100	Mathematics	733,098	864,938	726,915	788,549	896,942	7.07	628,858	6.30	(159,691)
190100	Physical Sciences	357,551	451,656	298,960	331,178	364,320	3.10	367,886	4.20	36,708
200100	Psychology, General	149,252	167,768	127,214	139,174	163,969	1.30	102,878	1.00	(36,296)
210400	Human Services	54,791	110,363	42,423	58,995	87,658	0.31	44,426	0.30	(14,569)
210710	Child Development	257,094	361,682	210,270	276,349	370,658	2.38	0	0.00	(276,349)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
220100	Social Sciences, General	107,127	65,483	90,516	90,516	87,471	1.30	92,964	1.30	2,448
220200	Anthropology	7,689	42,040	0	19,851	40,514	0.00	0	0.00	(19,851)
220400	Economics	88,250	98,958	79,158	77,755	86,524	0.60	60,801	0.60	(16,954)
220500	History	138,679	173,452	150,711	183,692	139,257	2.00	83,859	1.00	(99,833)
220600	Geography	506	3,697	0	3,281	7,597	0.00	0	0.00	(3,281)
220700	Political Science	77,024	94,806	74,516	86,682	102,049	1.00	77,369	1.00	(9,313)
490100	General Liberal Arts	571	571	0	0	0	0.00	0	0.00	0
490104	ITV Instruction	21,019	28,633	22,007	22,007	14,893	0.00	23,145	0.00	1,138
493000	General Studies	15,616	15,613	15,640	30,720	33,309	0.45	34,648	0.45	3,928
493001	Basic Skills	377,214	364,107	395,870	408,502	286,893	4.15	349,334	3.94	(59,168)
493010	Guidance	51,976	48,019	25,947	42,639	53,444	0.46	43,812	0.46	1,173
493012	Cooperative Education	113,194	121,350	117,657	120,190	126,146	1.20	116,830	1.20	(3,360)
493030	Learning Skills - Handica	47,955	64,548	46,476	55,441	46,029	0.36	43,176	0.36	(12,265)
493080	English as a Second Lang.	550,168	992,509	397,725	659,467	1,002,492	3.87	355,626	3.87	(303,841)
601000	Academic Administration	0	0	0	9,910	4,122	0.16	0	0.00	(9,910)
601001	VP for Instruction	380,280	364,206	356,407	367,189	303,393	3.75	352,071	3.00	(15,118)
601002	Accreditation	6,195	6,195	6,195	21,796	35,152	0.30	46,380	0.40	24,584
601004	Division Dean	837,585	817,941	855,759	903,563	843,623	9.41	923,409	9.15	19,846
601006	Academic Senate	22,784	22,958	19,711	29,398	26,031	0.24	2,382	0.00	(27,016)
602001	Student Learning Outcomes	0	0	0	31,020	36,165	0.40	40,148	0.40	9,128
604000	Computer Assisted Instruc	0	114	0	0	0	0.00	0	0.00	0
611000	Library	288,895	279,390	222,449	258,316	248,079	2.77	251,473	2.83	(6,843)
621000	Reg,Transfers,Transcripts	531,001	511,997	531,684	558,982	467,362	7.01	558,568	6.23	(414)
621001	Commencement	179	673	700	3,200	150	0.00	700	0.00	(2,500)
622001	Resch/Eval-Matriculn	51,159	48,325	22,562	21,385	50,768	0.60	99,072	1.00	77,687
623003	Recruitment	57,455	55,043	55,997	57,458	50,350	0.65	53,874	0.67	(3,584)
631000	Counseling Services	259,285	200,511	287,148	294,742	239,508	3.50	341,759	2.79	47,017
631010	Transfer Center	100,496	95,264	69,864	70,795	27,851	0.84	68,292	0.84	(2,503)
632001	Skls Assess/Matricltn	0	0	0	2,801	21,435	0.48	66,038	1.00	63,237
639001	Career Education Office	4,364	1,735	12,844	12,720	0	0.00	20,365	0.00	7,645
641000	Vice President - Student	233,752	250,204	264,448	282,774	234,830	3.00	258,967	2.00	(23,807)
642000	Financial Aid Administrat	244,084	243,105	238,395	257,613	226,957	2.55	249,740	2.68	(7,873)
642002	Federal Workstudy Program	3,000	0	3,585	3,585	0	0.00	3,528	0.00	(57)
642600	EOPS Administration	63,521	113,542	24,590	77,260	97,393	0.82	128,476	1.40	51,216
643000	Health Services	12,454	12,309	19,403	41,793	19,709	0.00	10,336	0.00	(31,457)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
646000	Handicapped Student Servi	8	2,032	0	0	0	0.00	0	0.00	0
647000	Foreign Student Services	400	0	400	400	0	0.00	0	0.00	(400)
649001	Programs & Svcs	3,850	1,393	0	27,000	3,943	0.00	0	0.00	(27,000)
649900	Other Student Services	0	0	0	0	38	0.00	0	0.00	0
661001	Rsrch/Develop Instr Plan	30,885	21,986	0	0	568	0.00	0	0.00	0
662000	Management Planning	362,897	374,954	434,054	432,385	308,210	3.22	261,655	2.00	(170,730)
662003	Master Planning	0	5,061	0	0	0	0.00	0	0.00	0
669002	AFT Negotiated	17,766	6,163	0	2	9,867	0.10	0	0.00	(2)
671000	Fiscal Operations	364,990	362,593	399,399	408,910	345,841	5.02	488,058	5.02	79,148
672000	General Administrative Sv	0	584	0	0	0	0.00	0	0.00	0
673000	Logistical Services	0	0	0	1,500	2,109	0.00	2,000	0.00	500
673004	Central Duplicating	41,426	31,805	41,344	42,063	30,681	0.40	35,313	0.40	(6,750)
673005	Mail Service	115,141	113,555	119,056	120,525	95,989	0.85	127,811	0.85	7,286
674000	Staff Services	0	0	0	0	219	0.00	0	0.00	0
674002	Management Development	0	11	0	0	0	0.00	0	0.00	0
674004	Faculty Development	295	0	295	0	0	0.00	0	0.00	0
675000	Community Relations	236,532	232,859	235,232	236,292	215,766	1.00	237,317	1.00	1,025
678000	Management Information Sr	8,200	2,101	7,400	8,096	5,576	0.00	7,500	0.00	(596)
679006	Reimbursable Costs	1,969	2,915	0	0	(7,981)	0.00	0	0.00	0
679009	College Council	9	97	0	0	0	0.00	0	0.00	0
679900	Other Gen'l Inst Support	82,176	83,142	85,561	87,878	78,038	1.00	84,937	1.00	(2,941)
689003	Civic Center Theater	77,120	77,841	77,477	84,699	75,152	1.00	78,248	1.00	(6,451)
691000	Food Services	0	0	0	0	20	0.00	0	0.00	0
692000	Parking	4,243	4,548	0	0	0	0.00	0	0.00	0
694000	Student/Cocurricular Acti	138,084	147,843	101,822	111,811	124,477	0.54	145,561	0.60	33,750
696000	Child Development Centers	11,061	11,061	0	0	0	0.00	0	0.00	0
699001	Student Activities	68,222	66,839	72,988	75,125	67,223	1.00	80,080	1.00	4,955
TOTALS		\$13,430,420	\$12,901,044	\$12,884,506	\$13,598,488	\$12,142,588	113.28	\$13,642,946	107.12	\$44,458



**San Mateo County Community College District  
2006-07 College of San Mateo Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

Code	Major Account	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
1000	Academic Salaries	\$18,100,956	\$17,704,510	\$17,502,972	\$18,295,819	\$17,371,979	161.93	\$17,261,484	163.68	-\$1,034,335
2000	Classified Salaries	5,092,706	5,028,763	5,285,856	5,397,709	4,523,329	96.56	5,307,020	92.23	-90,689
3000	Employee Benefits	5,057,366	5,060,391	5,233,718	5,269,018	4,878,955	0	5,240,385	0	-28,633
4000	Supplies & Materials	402,490	375,937	302,326	351,914	298,108	0	301,901	0	-50,013
5000	Other Operating Expenses	1,075,980	951,489	1,159,725	1,191,809	973,095	0	1,159,725	0	-32,084
6000	Capital Outlay	51,616	40,721	5,820	24,990	23,342	0	5,820	0	-19,170
7000	Other Outgo - Expenses	157,989	157,840	170,978	170,978	66,553	0	191,471	0	20,493
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Salaries & Benefits		\$28,251,028	\$27,793,664	\$28,022,546	\$28,962,546	\$26,778,645	258.49	\$27,808,889	255.92	-\$1,153,657
General & Admin.		1,688,075	1,525,987	1,638,849	1,739,691	1,361,098	0	1,658,917	0	-80,774
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$29,939,103</b>	<b>\$29,319,651</b>	<b>\$29,661,395</b>	<b>\$30,702,237</b>	<b>\$28,139,743</b>	<b>258.49</b>	<b>\$29,467,806</b>	<b>255.92</b>	<b>-\$1,234,431</b>



**San Mateo County Community College District  
2006-07 College of San Mateo Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
010910	Ornamental Horticulture	\$142,765	\$141,574	\$141,176	\$141,176	\$120,455	1.00	\$143,541	1.00	\$2,365
020110	Architectural Technology	9,696	9,561	10,130	10,105	9,468	0.00	10,148	0.00	43
040110	Biology	808,025	808,241	845,258	876,241	800,825	7.30	834,406	7.10	(41,835)
050100	Business and Commerce	1,243,946	1,234,310	1,294,652	1,283,893	1,181,146	10.48	1,257,745	10.48	(26,148)
051100	Real Estate	88,419	98,253	66,052	67,052	97,311	0.00	66,163	0.00	(889)
060200	Journalism	97,957	97,956	95,224	95,224	85,901	1.00	94,751	1.00	(473)
060300	Radio, Motion Picture	190	190	17,475	22,475	21,965	0.00	100,563	1.00	78,088
061410	Multimedia	0	0	0	0	0	0.00	174,176	2.00	174,176
069900	Other Communications	250,307	248,842	272,895	278,147	229,084	3.48	102,326	0.48	(175,821)
070300	Data Processing-Operation	564,307	563,630	539,097	552,932	525,393	5.06	478,245	4.52	(74,687)
083500	Physical Education	1,015,475	1,039,676	870,303	935,607	921,520	7.03	936,010	8.03	403
083700	Health Education	44,537	44,577	36,846	36,846	29,042	0.00	36,910	0.00	64
089901	General Instruction	573,581	47,615	247,711	540,547	24,157	0.00	101,938	0.00	(438,609)
090100	Engineering, General	70,733	70,407	68,781	61,952	65,867	0.46	97,553	0.80	35,601
092540	Electronics	367,079	366,251	395,844	362,507	327,021	3.60	395,499	4.00	32,992
095010	Aviation Airframe Mechani	19,876	19,876	19,088	19,088	17,994	0.20	18,791	0.20	(297)
095230	Plumbing, Pipefitting, St	101	0	0	0	0	0.00	0	0.00	0
095300	Drafting Technology	203,850	202,605	115,137	84,148	51,868	0.54	58,136	0.37	(26,012)
095630	Machining and Machine Tool	28,355	28,357	30,657	53,127	65,608	0.73	75,225	0.93	22,098
095650	Welding and Cutting	194,652	200,477	145,934	163,095	167,800	1.00	122,581	1.00	(40,514)
095720	Construction Inspection	49,036	49,022	45,268	45,268	42,420	0.00	45,345	0.00	77
100200	Art	643,314	638,433	675,371	703,427	686,667	4.80	605,338	4.60	(98,089)
100400	Music	313,438	325,956	410,579	410,879	402,541	2.00	385,642	2.00	(25,237)
100800	Dance	103,025	103,746	108,059	106,872	120,983	1.00	110,525	1.00	3,653
103000	Graphic Arts and Design	222,160	225,638	227,964	227,964	226,210	2.00	227,019	2.00	(945)
110100	Foreign Languages	501,729	500,026	519,231	551,688	566,648	3.97	565,859	4.24	14,171
120310	Nursing, R.N.	595,353	577,517	632,151	669,174	625,323	5.83	686,182	5.83	17,008
120410	Dental Assistant	137,625	135,343	139,155	163,156	152,361	0.93	138,836	0.93	(24,320)
130100	Consumer Homemaking	4,140	6,671	3,093	9,568	10,802	0.00	3,097	0.00	(6,471)
150100	English, General	2,766,921	2,773,804	2,859,644	2,717,280	2,490,459	21.12	2,490,742	20.42	(226,538)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
150600	Speech Communication	521,360	525,291	529,972	524,633	519,713	4.14	545,465	4.24	20,832
170100	Mathematics	1,809,270	1,809,376	1,655,298	1,749,811	1,706,450	12.42	1,653,212	13.42	(96,599)
190100	Physical Sciences	1,063,673	1,061,064	1,183,455	1,168,149	1,164,154	10.88	182,340	1.00	(985,809)
190200	Physics	0	0	0	0	0	0.00	308,946	3.55	308,946
190500	Chemistry	0	0	0	0	0	0.00	456,873	4.00	456,873
191100	Astronomy	0	0	0	0	0	0.00	101,632	1.00	101,632
191300	Atmospheric Sciences	0	0	0	0	0	0.00	27,665	0.28	27,665
191400	Geology	0	0	0	0	0	0.00	96,129	1.05	96,129
191900	Oceanography	0	0	0	0	0	0.00	42,128	0.00	42,128
210500	Administration of Justice	486,679	486,667	476,482	477,876	476,843	1.00	456,972	1.00	(20,904)
213300	Fire Control Technology	228,110	240,599	213,851	216,105	261,170	0.20	215,127	0.20	(978)
220100	Social Sciences, General	2,028,397	2,134,254	2,041,521	2,090,601	2,080,790	12.10	1,973,829	12.47	(116,772)
220108	Social Sciences, Honors	7,639	17,519	5,890	5,890	14,057	0.00	5,900	0.00	10
300700	Cosmetology	617,804	613,930	615,646	625,903	582,442	6.98	612,619	6.98	(13,284)
490101	AIFS	36,494	34,818	2,800	4,882	2,755	0.00	2,800	0.00	(2,082)
490104	ITV Instruction	225,811	218,047	204,663	225,914	216,951	1.00	205,663	1.00	(20,251)
493000	General Studies	24,394	22,410	29,849	24,566	22,071	0.00	29,896	0.00	5,330
493010	Guidance	154,958	154,761	158,062	162,473	154,925	1.39	102,150	0.87	(60,323)
493012	Cooperative Education	193,656	191,338	203,532	221,559	201,250	1.78	187,923	1.40	(33,636)
493030	Learning Skills - Handica	99,038	99,155	102,691	99,691	94,425	1.00	103,929	1.00	4,238
493080	English as a Second Lang.	734,938	745,275	697,023	838,433	856,103	8.44	757,185	8.24	(81,248)
601001	VP for Instruction	458,561	457,050	441,789	442,287	388,502	4.65	442,150	4.65	(137)
601002	Accreditation	0	0	0	31,842	41,179	0.40	110,647	1.10	78,805
601004	Division Dean	1,453,038	1,456,917	1,519,862	1,583,451	1,408,516	17.60	1,582,486	16.65	(965)
601005	Cont Educ Director	100,457	26,378	52,789	54,360	48,417	0.40	92,153	0.70	37,793
601006	Academic Senate	45,329	43,660	5,129	39,053	39,002	0.40	5,129	0.40	(33,924)
602000	Course and Curriculum Dvl	39,920	39,689	74,765	50,118	51,395	1.00	67,054	1.00	16,936
602001	Student Learning Outcomes	0	0	0	65,620	68,336	0.70	43,449	0.40	(22,171)
602200	Center for Teaching & Learn.	106,159	91,442	106,286	107,791	74,668	0.38	106,328	0.38	(1,463)
604000	Computer Assisted Instruc	2,000	1,953	2,000	2,000	885	0.00	2,000	0.00	0
609008	Honors Instruct Supp	0	0	0	3,000	1,901	0.00	0	0.00	(3,000)
611000	Library	762,097	754,204	721,415	751,617	719,090	9.44	723,942	8.44	(27,675)
612000	Media Services	0	0	0	0	10,239	0.00	0	0.00	0
613000	Learning Center	52,241	38,080	35,967	36,995	34,993	0.69	25,591	0.69	(11,404)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
621000	Reg,Transfers,Transcripts	721,417	710,517	805,371	785,094	661,869	10.00	788,016	9.58	2,922
621001	Commencement	7,546	6,337	7,565	7,565	1,305	0.00	7,552	0.00	(13)
631000	Counseling Services	1,532,698	1,534,190	1,426,625	1,465,914	1,350,953	15.20	1,475,581	15.11	9,667
631010	Transfer Center	80,155	78,928	77,449	82,617	70,714	1.00	77,629	1.00	(4,988)
639003	Career Development	235,428	217,192	250,812	227,180	158,900	2.12	214,528	2.30	(12,652)
639006	Job Placement	2,119	2,119	2,101	2,101	1,706	0.00	2,101	0.00	0
641000	Vice President - Student	254,745	246,474	274,148	276,560	239,093	2.00	261,719	2.00	(14,841)
642000	Financial Aid Administrat	220,797	219,304	251,383	247,773	227,072	3.26	266,544	3.26	18,771
642002	Federal Workstudy Program	30,897	28,780	38,858	38,858	0	0.00	38,551	0.00	(307)
642600	EOPS Administration	176,559	176,452	156,049	158,581	141,091	1.43	158,065	1.43	(516)
643000	Health Services	89,876	89,683	98,538	98,537	97,421	0.95	138,238	1.60	39,701
646000	Handicapped Student Servi	115,524	115,353	58,217	112,373	104,067	0.50	60,684	0.50	(51,689)
647000	Foreign Student Services	139,955	139,956	138,470	121,037	106,309	2.83	161,859	2.10	40,822
649001	Programs & Svcs	70,196	61,030	74,170	80,871	57,290	1.00	73,772	1.00	(7,099)
649002	Coop Educ	0	0	0	0	0	0.00	47,600	0.50	47,600
651000	Maintenance/Operation Sup	0	0	0	0	1,140	0.00	0	0.00	0
651008	Telephone Services	476	475	39,134	40,123	35,379	0.60	39,188	0.60	(935)
661001	Rsrch/Develop Instr Plan	191,328	189,074	191,714	194,490	184,107	1.92	181,167	1.92	(13,323)
662000	Management Planning	423,914	407,532	399,957	410,622	366,172	3.00	363,621	3.00	(47,001)
664000	Classified Council	150	77	150	150	0	0.00	150	0.00	0
669002	AFT Negotiated	40,561	31,964	39,786	40,455	53,339	0.40	40,149	0.40	(306)
671000	Fiscal Operations	730,933	721,314	724,510	749,518	623,546	7.95	731,642	7.95	(17,876)
673004	Central Duplicating	34,084	29,463	34,084	34,084	11,669	0.00	34,084	0.00	0
673005	Mail Service	216,635	183,704	227,663	230,677	186,942	2.05	232,310	2.05	1,633
675000	Community Relations	526,780	519,610	524,838	533,715	504,731	4.00	528,464	4.00	(5,251)
676000	Staff Diversity	0	0	0	4,000	1,700	0.00	0	0.00	(4,000)
679004	Non-Instr Retiree Bnft	37	300	0	0	0	0.00	0	0.00	0
679005	COBRA Program	0	0	0	0	124	0.00	0	0.00	0
679006	Reimbursable Costs	3,285	8,671	0	0	(2,364)	0.00	0	0.00	0
679009	College Council	0	(369)	0	0	0	0.00	0	0.00	0
681002	College for Kids	0	0	0	0	0	0.48	0	0.00	0
689001	Masterworks Chorale	26,951	26,999	26,910	26,910	26,777	0.00	26,910	0.00	0
689002	Com Svcs Civic Center	31,889	31,889	32,296	33,193	30,490	1.00	34,223	0.00	1,030
689003	Civic Center Theater	86,101	82,937	86,792	99,181	86,459	1.00	86,942	1.00	(12,239)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
692000	Parking	116,656	116,656	130,219	130,219	66,553	0.00	130,219	0.00	0
694000	Student/Cocurricular Acti	274,092	276,487	365,133	371,417	363,974	2.19	364,186	2.19	(7,231)
694001	Student Publications	2,624	2,624	4,675	4,675	597	0.00	4,675	0.00	0
696000	Child Development Centers	41,333	41,184	40,759	40,759	0	0.48	61,252	0.00	20,493
699001	Student Activities	171,848	169,986	168,675	178,809	158,360	2.00	167,388	2.00	(11,421)
701000	Auxiliary Classes	137	137	0	0	0	0.00	0	0.00	0
703000	KCSM Management/Aux	397,163	397,161	412,616	424,182	374,165	4.00	397,192	3.77	(26,990)
703001	KCSM Programming/Aux	104,122	104,122	105,337	108,452	96,480	1.00	104,846	1.00	(3,606)
703002	KCSM Production/Aux Ops	105,906	105,907	107,016	110,055	98,064	1.00	108,026	1.00	(2,029)
703003	KCSM Broadcasting/Aux	203,490	204,915	204,577	210,691	187,927	2.00	205,844	2.00	(4,847)
703004	KCSM Prog Info/Promo	77,548	77,550	81,025	83,460	74,514	1.00	81,361	1.00	(2,099)
703005	KCSM Fund Raising	5	5	0	0	0	0.00	0	0.00	0
703006	KCSM Underwriting/Grants-	140,528	140,531	140,261	142,710	78,200	1.62	138,924	1.62	(3,786)
711000	Current Operations	0	0	0	571	465	0.00	0	0.00	(571)
TOTALS		\$29,939,103	\$29,319,651	\$29,661,395	\$30,702,237	\$28,135,361	258.49	\$29,467,806	255.92	(\$1,234,431)



**San Mateo County Community College District  
2006-07 Skyline College Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Major Account</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
1000	Academic Salaries	\$12,906,682	\$12,825,295	\$12,223,648	\$12,705,927	\$12,828,521	119.34	\$12,350,235	109.68	-\$355,692
2000	Classified Salaries	3,745,266	3,680,141	3,984,226	4,112,123	3,555,826	76.06	4,186,401	75.36	74,278
3000	Employee Benefits	3,648,474	3,642,325	3,745,080	3,869,214	3,600,434	0.00	3,787,114	0.00	-82,100
4000	Supplies & Materials	246,508	173,849	199,635	217,214	136,339	0.00	266,077	0.00	48,863
5000	Other Operating Expenses	778,919	657,858	802,656	844,864	808,873	0.00	879,756	0.00	34,892
6000	Capital Outlay	75,498	71,598	27,719	28,119	5,103	0.00	47,719	0.00	19,600
7000	Other Outgo - Expenses	131,854	102,326	107,362	113,362	60,168	0.00	107,362	0.00	-6,000
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Salaries & Benefits		\$20,300,422	\$20,147,761	\$19,952,954	\$20,687,264	\$19,984,781	195.39	\$20,323,750	185.04	-\$363,514
General & Admin.		1,232,779	1,005,631	1,137,372	1,203,559	1,010,483	0.00	1,300,914	0.00	97,355
Transfers		0	0	0	0	0	0.00	0	0.00	0
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<b>TOTAL EXPENSES</b>		<b>\$21,533,201</b>	<b>\$21,153,392</b>	<b>\$21,090,326</b>	<b>\$21,890,823</b>	<b>\$20,995,264</b>	<b>195.39</b>	<b>\$21,624,664</b>	<b>185.04</b>	<b>-\$266,159</b>



**San Mateo County Community College District  
2006-07 Skyline College Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
040110	Biology	\$656,188	\$628,893	\$501,756	\$576,463	\$696,646	4.88	\$435,151	3.80	(\$141,312)
050100	Business and Commerce	1,398,091	1,355,151	1,107,922	1,200,821	1,300,901	13.36	1,051,841	12.50	(148,980)
070100	Information Technology	145,260	144,155	24,311	25,061	38,527	0.30	500	0.00	(24,561)
083500	Physical Education	924,101	919,677	621,459	700,067	837,694	7.38	622,712	7.28	(77,355)
083700	Health Education	137,358	135,465	114,101	130,133	118,468	1.00	123,592	1.00	(6,541)
089901	General Instruction	181,546	84,895	3,377,488	2,817,891	(35,930)	0.00	3,554,733	0.00	736,842
093410	Computer Electronics	273,396	271,006	171,908	190,521	248,039	1.80	167,394	1.80	(23,127)
094810	Auto Mechanics	1,137,825	1,125,848	953,846	993,403	1,067,128	10.92	962,596	10.92	(30,807)
094811	Toyota T-Ten	0	0	0	0	102	0.00	0	0.00	0
100200	Art	520,683	518,143	320,316	369,577	540,615	3.20	299,940	2.20	(69,637)
100400	Music	406,730	395,043	230,667	262,841	402,325	2.78	237,776	2.78	(25,065)
100401	Auxiliary Music	2,818	2,788	2,760	2,760	4,350	0.00	2,760	0.00	0
110100	Foreign Languages	179,158	179,157	89,678	107,376	246,032	1.00	83,127	1.00	(24,249)
120730	Respiratory Care/Therapy	195,440	196,736	173,938	182,859	226,043	2.00	176,295	2.00	(6,564)
121700	Surgical Technology	143,260	140,394	84,994	84,994	107,414	1.00	84,982	1.00	(12)
125020	Emergency Medical Trng.	61,002	62,452	10,526	18,502	61,935	0.00	10,439	0.00	(8,063)
130100	Consumer Homemaking	121,987	121,875	88,252	88,252	123,069	1.00	88,211	1.00	(41)
130500	Child Development	0	0	0	0	0	0.00	171,720	2.00	171,720
150100	English, General	2,013,904	2,016,256	1,524,354	1,652,588	2,151,904	16.09	1,560,757	14.16	(91,831)
150600	Speech Communication	347,587	347,753	251,485	278,955	315,634	2.30	158,674	1.80	(120,281)
150700	Creative Writing	15,267	15,267	15,704	16,204	22,831	0.00	15,704	0.00	(500)
150900	Philosophy	136,957	136,030	93,735	109,479	143,088	1.00	96,051	1.00	(13,428)
160100	Library Science	1,652	1,652	0	0	2,637	0.00	0	0.00	0
170100	Mathematics	1,229,200	1,215,939	784,451	908,083	1,220,801	8.74	792,023	7.87	(116,060)
190100	Physical Sciences	855,347	830,403	642,023	703,432	801,905	7.60	672,709	6.60	(30,723)
200100	Psychology, General	348,139	346,072	291,890	309,577	355,975	3.00	297,415	3.00	(12,162)
210500	Administration of Justice	75,512	74,989	700	8,963	85,960	0.00	83,759	1.00	74,796
210710	Child Development	190,168	189,780	167,286	185,332	268,494	2.00	0	0.00	(185,332)
213320	Environ, Haz Matrls, Cont	0	0	0	0	6,526	0.00	0	0.00	0
220100	Social Sciences, General	859,975	829,209	729,734	812,265	935,988	8.00	748,813	8.00	(63,452)
220108	Social Sciences, Honors	59,503	59,976	58,516	58,516	39,695	0.60	49,835	0.60	(8,681)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
300700	Cosmetology	982,646	965,772	768,653	832,565	950,439	11.30	755,523	11.27	(77,042)
490100	General Liberal Arts and	12,290	21,952	4,482	12,269	28,523	0.00	4,415	0.00	(7,854)
490102	Humanities	5,239	4,666	550	4,674	18,906	0.00	550	0.00	(4,124)
493000	General Studies	12,964	20,597	0	0	0	0.00	0	0.00	0
493002	Career Dev Skills	10,767	7,173	10,686	10,686	10,023	0.00	10,686	0.00	0
493010	Guidance	54,159	54,004	0	5,713	72,225	0.00	39,011	0.43	33,298
493012	Cooperative Education	176,110	176,761	128,444	129,793	185,700	1.48	128,184	1.48	(1,609)
493030	Learning Skills - Handica	2,958	2,958	0	0	1,271	0.00	0	0.00	0
493080	English as a Second Lang.	0	0	72,947	72,947	76,021	1.00	80,452	1.00	7,505
601001	VP for Instruction	324,559	324,760	320,948	350,920	324,335	3.00	331,663	3.00	(19,257)
601002	Accreditation	0	0	0	7,000	4,887	0.00	15,796	0.20	8,796
601004	Division Dean	1,263,579	1,246,717	1,166,439	1,198,183	1,022,357	12.00	1,145,469	10.00	(52,714)
601005	Cont Educ Director	3,893	7,878	3,893	3,893	11,356	0.00	3,893	0.00	0
601006	Academic Senate	63,270	63,271	50,822	50,822	49,261	0.50	90,091	0.90	39,269
601007	Dir. College Services	0	0	0	0	0	0.00	20,000	0.00	20,000
602000	Course and Curriculum Dvl	22,082	21,852	0	(1)	9,491	0.10	9,520	0.10	9,521
602001	Student Learning Outcomes	0	0	0	9,000	8,531	0.00	0	0.00	(9,000)
604000	Computer Assisted Instr.	135,018	135,060	174,103	177,849	123,026	2.55	180,517	2.55	2,668
611000	Library	707,631	699,238	660,718	680,393	676,932	7.80	665,251	7.80	(15,142)
612000	Media Services	117,102	117,136	123,243	126,326	112,237	1.75	126,507	1.75	181
613000	Learning Center	301,741	310,824	350,858	358,249	277,420	4.07	356,578	4.07	(1,671)
621000	Reg,Transfers,Transcripts	591,339	612,386	628,902	644,980	566,334	7.07	637,343	7.07	(7,637)
621001	Commencement	4,937	7,572	4,900	4,900	0	0.00	4,900	0.00	0
622000	Stdnt Records,Stats,Publ.	3,700	3,700	3,700	3,700	3,700	0.00	3,700	0.00	0
623003	Recruitment	8,119	7,186	22,310	21,873	19,252	0.00	22,310	0.00	437
631000	Counseling Services	832,810	838,971	845,092	847,834	959,401	6.81	862,629	8.44	14,795
631010	Transfer Center	161,870	161,992	162,789	164,438	147,381	2.00	162,117	2.00	(2,321)
632001	Skls Assess/Matricltn	42,524	44,433	51,229	52,747	47,562	0.80	79,485	0.80	26,738
632002	Mentor Prog Hisp 88-89	20,526	19,514	2,140	2,577	20,476	0.20	32,936	0.20	30,359
641000	Vice President - Student	192,886	188,911	209,548	220,981	208,364	3.00	222,384	2.00	1,403
641001	Coord-Train/Matriculn	85,768	85,769	0	0	0	0.00	0	0.00	0
642000	Financial Aid Administrat	255,936	259,562	250,696	255,810	211,471	3.45	301,383	3.90	45,573
642002	Federal Workstudy Program	5,000	0	5,113	5,113	0	0.00	5,073	0.00	(40)
642600	EOPS Administration	82,094	82,096	82,251	84,759	73,820	0.75	49,216	0.45	(35,543)
646000	Handicapped Student Servi	0	2,118	0	0	318	0.00	0	0.00	0

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
647000	Foreign Student Services	115,673	106,917	119,975	120,327	104,635	1.24	83,022	0.84	(37,305)
649001	Programs & Svcs	10,944	10,943	10,965	11,300	10,091	0.10	5,468	0.05	(5,832)
649003	EOPS Srvc for Students	16,418	16,421	16,451	16,952	15,131	0.15	5,468	0.05	(11,484)
651004	Utilities	0	0	0	0	11,914	0.00	0	0.00	0
651007	Elevators	1,724	1,188	1,893	1,893	957	0.00	1,864	0.00	(29)
661000	Institutional Research	83,668	85,944	178,330	252,071	193,318	2.00	194,788	2.00	(57,283)
662000	Management Planning	337,066	322,178	389,369	398,470	351,520	3.00	380,539	3.00	(17,931)
662003	Master Planning	0	0	0	0	0	0.00	11,135	0.00	11,135
669002	AFT Negotiated	65,162	61,278	80,681	80,681	94,915	1.00	79,111	0.80	(1,570)
671000	Fiscal Operations	558,873	518,349	517,432	612,206	462,452	8.00	536,675	6.00	(75,531)
672000	General Administrative Sv	0	3,134	0	0	0	0.00	0	0.00	0
673001	Security	116,540	102,454	122,845	122,845	57,939	0.00	122,845	0.00	0
673004	Central Duplicating	71,471	94,053	78,057	80,038	83,906	1.00	77,528	1.00	(2,510)
673005	Mail Service	147,392	136,744	149,487	151,310	144,290	1.25	156,631	1.25	5,321
674001	Human Resources	0	60	0	0	0	0.00	0	0.00	0
674004	Faculty Development	9,076	8,910	0	1	19,088	0.20	19,163	0.20	19,162
674005	Faculty Development Subs	0	(128)	0	0	0	0.00	0	0.00	0
674006	Institutional Development	319	958	0	0	(94)	0.00	0	0.00	0
675000	Community Relations	496,376	497,561	490,747	496,953	556,324	4.40	623,723	3.40	126,770
679006	Reimbursable Costs	612	(601)	0	0	362	0.00	0	0.00	0
681005	Community Development	39,387	41,320	40,358	41,229	33,279	1.00	41,806	0.50	577
694000	Student/Cocurricular Acti	225,500	202,423	213,104	224,643	195,698	1.40	247,456	1.40	22,813
696000	Child Development Centers	30,797	5	30,797	30,797	0	0.00	34,855	0.83	4,058
699001	Student Activities	98,923	97,923	104,596	107,216	98,308	1.00	105,496	1.00	(1,720)
699002	Student Activities - Cafe	5,709	5,645	5,983	5,983	5,415	0.07	0	0.00	(5,983)
702000	Noninstitutional Activity	0	(120)	0	0	0	0.00	0	0.00	0
TOTALS		\$21,533,201	\$21,153,392	\$21,090,326	\$21,890,823	\$20,995,264	195.39	\$21,624,664	185.04	-\$266,159

**San Mateo County Community College District  
2006-07 District Office Site Allocation Funds  
By Major Account Category**

<b>Code</b>	<b>Major Account</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
1000	Academic Salaries	\$329,022	\$362,228	\$361,422	\$352,897	\$289,323	2.00	\$354,248	2.00	\$1,351
2000	Classified Salaries	7,803,825	7,797,309	7,947,895	8,225,405	7,341,343	141.53	8,391,562	139.20	166,157
3000	Employee Benefits	2,770,158	2,770,969	2,907,806	3,034,059	2,607,958	0.00	2,989,000	0.00	-45,059
4000	Supplies & Materials	966,991	554,128	500,708	803,753	649,954	0.00	559,636	0.00	-244,117
5000	Other Operating Expenses	1,180,691	1,001,953	1,130,043	1,152,693	702,122	0.00	1,030,598	0.00	-122,095
6000	Capital Outlay	179,652	168,849	133,772	110,638	67,686	0.00	133,772	0.00	23,134
7000	Other Outgo - Expenses	506,799	138,843	173,668	173,668	76,469	0.00	173,668	0.00	0
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Salaries & Benefits		\$10,903,005	\$10,930,506	\$11,217,123	\$11,612,361	\$10,238,624	143.53	\$11,734,810	141.20	\$122,449
General & Admin.		2,834,133	1,863,773	1,938,191	2,240,752	1,496,231	0.00	1,897,674	0.00	-343,078
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$13,737,138</b>	<b>\$12,794,279</b>	<b>\$13,155,314</b>	<b>\$13,853,113</b>	<b>\$11,734,855</b>	<b>143.53</b>	<b>\$13,632,484</b>	<b>141.20</b>	<b>-\$220,629</b>

**San Mateo County Community College District  
2006-07 District Office Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

<b>Code</b>	<b>Program</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
089901	General Instruction	\$644,564	\$0	\$0	\$0	\$0	0.00	\$0	0.00	\$0
601006	Academic Senate	21,000	18,235	22,785	22,785	1,168	0.00	5,000	0.00	(17,785)
602200	Center for Teaching & Learning	0	0	0	0	433	0.00	0	0.00	0
612000	Media Services	238,542	238,402	239,738	244,935	209,336	2.00	102,241	1.00	(142,694)
642000	Financial Aid Admin	0	0	0	0	278	0.00	0	0.00	0
651000	Maintenance/Operations	1,355,477	1,334,932	1,374,019	1,407,802	1,182,116	12.00	1,656,660	12.00	248,858
651001	Building Maint & Rep	1,190,297	1,200,404	1,200,231	1,243,911	1,122,180	13.01	1,211,221	12.01	(32,690)
651002	Custodial Services	2,184,867	2,210,960	2,301,940	2,361,358	2,117,211	37.00	2,283,156	36.00	(78,202)
651003	Grounds Maint & Rep	577,167	545,662	545,321	578,437	507,082	7.37	557,698	7.37	(20,739)
651004	Utilities	1,000	152	0	0	0	0.00	0	0.00	0
651005	Bldgs & Grounds Other	149,715	155,329	155,445	148,558	159,807	0.00	188,573	0.00	40,015
661000	Institutional Research	0	0	0	0	0	0.00	158,055	1.00	158,055
662000	Management Planning	422,579	417,563	385,740	394,605	320,905	4.00	342,569	4.00	(52,036)
662002	Governing Board	140,007	101,779	133,079	149,478	106,097	6.00	128,058	6.00	(21,420)
662004	Chancellor	503,279	494,656	525,229	532,736	490,779	4.00	514,673	3.00	(18,063)
662005	Budget Development	249,932	231,638	270,069	262,233	224,466	1.60	215,059	1.42	(47,174)
671000	Fiscal Operations	661,416	649,965	712,154	781,136	627,694	10.00	715,816	8.00	(65,320)
671002	Banking Expenses	0	0	0	0	2,512	0.00	0	0.00	0
672000	General Administrative Sv	1,011	1,193	185,800	191,014	166,537	2.00	185,750	2.00	(5,264)
672001	General Accounting Srvc	617,501	497,916	331,234	598,662	306,873	2.75	358,540	3.75	(240,122)
673002	Purchasing	410,171	377,085	420,401	470,545	402,417	4.00	448,552	4.00	(21,993)
673004	Central Duplicating	37,086	19,488	36,545	36,545	17,805	0.00	27,545	0.00	(9,000)
673005	Mail Service	47,338	38,061	47,872	48,262	23,764	0.25	42,939	0.25	(5,323)
674000	Staff Services	0	0	0	0	76	0.00	0	0.00	0
674001	Human Resources	909,138	914,739	938,571	961,884	808,552	10.00	966,403	10.00	4,519
674003	Classified Development	0	70	0	0	0	0.00	0	0.00	0
675000	Community Relations	225,517	216,321	220,781	227,843	182,433	1.00	220,175	1.00	(7,668)
675001	Comm Rel - Anniversary	0	0	0	0	(2,900)	0.00	0	0.00	0
675010	Staff Development	32,000	18,490	33,228	33,228	19,395	0.00	33,250	0.00	22
678000	Management Information	2,090,863	2,077,576	2,098,937	2,148,404	1,672,673	14.55	2,119,955	14.40	(28,449)
678001	Technology Services	1,026,671	1,033,841	976,195	1,007,564	1,065,099	12.00	1,150,596	14.00	143,032

<b>Code</b>	<b>Program</b>	<b>2004-05 Budget + Transfers</b>	<b>2004-05 Actual</b>	<b>2005-06 Budget</b>	<b>2005-06 Budget + Transfers</b>	<b>2005-06 Actual 5/31/06</b>	<b>2005-06 Staff FTE</b>	<b>2006-07 Tentative Budget</b>	<b>2006-07 Staff FTE</b>	<b>Change from 2005-06</b>
679006	Reimbursable Costs	0	23	0	0	24	0.00	0	0.00	0
692000	Parking	0	(203)	0	0	0	0.00	0	0.00	0
693000	Bookstores	0	0	0	0	66	0.00	0	0.00	0
702000	Noninstitutional Activity	0	0	0	0	(23)	0.00	0	0.00	0
703005	KCSM Fund Raising/ Mmbrshp	0	2	0	0	0	0.00	0	0.00	0
870450	Facility Use Receipts	0	0	0	1,188	0	0.00	0	0.00	(1,188)
<b>TOTALS</b>		<b>\$13,737,138</b>	<b>\$12,794,279</b>	<b>\$13,155,314</b>	<b>\$13,853,113</b>	<b>\$11,734,855</b>	<b>143.53</b>	<b>\$13,632,484</b>	<b>141.20</b>	<b>-\$220,629</b>



**San Mateo County Community College District  
2006-07 Districtwide Site Allocation Funds  
By Major Account Category**

*Minor differentials are due to system rounding*

Code	Major Account	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 5/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
1000	Academic Salaries	\$39,177,425	\$38,329,065	\$37,753,893	\$39,521,271	\$37,862,319	352.84	\$37,978,809	339.31	-\$1,542,462
2000	Classified Salaries	18,955,764	18,780,093	19,535,980	20,174,066	17,551,264	357.85	20,469,397	349.96	295,331
3000	Employee Benefits	13,640,078	13,636,457	14,192,198	14,504,629	13,193,767	0	14,452,422	0	-52,207
4000	Supplies & Materials	2,102,424	1,529,739	1,155,132	1,557,073	1,223,883	0	1,280,475	0	-276,598
5000	Other Operating Expenses	3,557,566	3,115,865	3,502,369	3,647,193	2,877,206	0	3,516,950	0	-130,243
6000	Capital Outlay	383,101	351,276	187,333	169,793	96,439	0	187,842	0	18,049
7000	Other Outgo - Expenses	823,504	425,871	464,636	470,636	203,190	0	482,005	0	11,369
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Salaries & Benefits		\$71,773,267	\$70,745,615	\$71,482,071	\$74,199,966	\$68,611,732	710.69	\$72,900,628	689.27	-\$1,299,338
General & Admin.		6,866,595	5,422,751	5,309,470	5,844,695	4,400,718	0	5,467,272	0	-377,423
Transfers		0	0	0	0	0	0.00	0	0.00	0
<b>TOTAL EXPENSES</b>		<b>\$78,639,862</b>	<b>\$76,168,366</b>	<b>\$76,791,541</b>	<b>\$80,044,661</b>	<b>\$73,012,450</b>	<b>710.69</b>	<b>\$78,367,900</b>	<b>689.27</b>	<b>-\$1,676,761</b>



**San Mateo County Community College District  
2006-07 Districtwide Site Allocation Funds  
By Program Category**

*Minor differentials are due to system rounding*

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
010910	Ornamental Horticulture	\$142,765	\$141,574	\$141,176	\$141,176	\$120,455	1.00	\$143,541	1.00	\$2,365
020110	Architectural Technology	11,843	35,109	10,130	18,212	26,606	0.00	10,148	0.00	(8,064)
020300	Interior (Environ, Design	111,246	200,334	99,656	150,667	212,243	1.00	0	0.00	(150,667)
040110	Biology	1,809,480	1,944,094	1,734,519	1,901,985	1,984,250	17.01	1,629,426	15.20	(272,559)
050100	Business and Commerce	3,192,888	3,227,156	2,940,695	3,087,705	3,063,218	30.23	2,644,537	26.78	(443,168)
051100	Real Estate	88,419	98,253	66,052	67,052	97,311	0.00	66,163	0.00	(889)
060200	Journalism	97,957	97,956	95,224	95,224	85,901	1.00	94,751	1.00	(473)
060300	Radio, Motion Picture	190	190	17,475	22,475	21,965	0.00	100,563	1.00	78,088
061410	Multimedia	0	14	0	0	13	0.00	349,870	4.00	349,870
069900	Other Communications	469,481	474,506	452,825	465,898	432,042	5.48	102,326	0.48	(363,572)
070100	Information Technology	183,230	200,984	46,024	66,917	82,995	0.73	39,533	0.40	(27,384)
070300	Data Processing-Operation	564,307	563,630	539,097	552,932	525,045	5.06	478,245	4.52	(74,687)
083500	Physical Education	2,240,277	2,482,408	1,655,021	1,900,671	2,168,861	16.18	1,710,206	16.91	(190,465)
083510	Physical Fitness/Body Mov	54,128	54,470	59,614	87,733	107,676	0.92	60,729	0.92	(27,004)
083700	Health Education	181,895	180,042	150,947	166,979	147,510	1.00	160,502	1.00	(6,477)
089901	General Instruction	3,962,697	266,855	6,236,433	5,160,846	(114,887)	0.00	6,892,049	0.00	1,731,203
090100	Engineering, General	70,733	71,194	68,781	61,952	65,867	0.46	97,553	0.80	35,601
092540	Electronics	367,079	366,251	395,844	362,507	327,021	3.60	395,499	4.00	32,992
093410	Computer Electronics	273,396	271,006	171,908	190,521	248,039	1.80	167,394	1.80	(23,127)
094810	Auto Mechanics	1,137,825	1,125,848	953,846	993,403	1,067,128	10.92	962,596	10.92	(30,807)
094811	Toyota T-Ten	0	0	0	0	102	0.00	0	0.00	0
095010	Aviation Airframe Mechani	19,876	19,876	19,088	19,088	17,994	0.20	18,791	0.20	(297)
095230	Plumbing, Pipefitting, St	101	0	0	0	0	0.00	0	0.00	0
095300	Drafting Technology	203,850	202,605	115,137	84,148	51,868	0.54	58,136	0.37	(26,012)
095630	Machining and Machine Tool	28,355	28,357	30,657	53,127	65,608	0.73	75,225	0.93	22,098
095650	Welding and Cutting	194,652	200,477	145,934	163,095	167,800	1.00	122,581	1.00	(40,514)
095720	Construction Inspection	49,036	49,022	45,268	45,268	42,420	0.00	45,345	0.00	77
100200	Art	1,357,549	1,382,829	1,172,279	1,275,896	1,457,746	9.67	1,085,090	8.47	(190,806)
100400	Music	724,699	740,522	706,559	739,633	881,836	5.78	705,830	5.78	(33,803)
100401	Auxiliary Music	2,818	2,788	2,760	2,760	4,350	0.00	2,760	0.00	0

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
100700	Dramatic Arts	90,141	85,434	100,091	96,561	98,355	1.00	36,651	1.17	(59,910)
100800	Dance	103,025	103,746	108,059	106,872	120,983	1.00	110,525	1.00	3,653
103000	Graphic Arts and Design	222,160	225,638	227,964	227,964	226,210	2.00	227,019	2.00	(945)
110100	Foreign Languages	781,680	815,880	709,172	769,241	938,034	5.92	748,155	6.24	(21,086)
120310	Nursing, R.N.	595,353	577,517	632,151	669,174	625,323	5.83	686,182	5.83	17,008
120370	Medical Assistant/Office	21,203	89,034	1,800	33,565	78,659	0.00	1,800	0.00	(31,765)
120410	Dental Assistant	137,625	135,343	139,155	163,156	152,361	0.93	138,836	0.93	(24,320)
120730	Respiratory Care/Therapy	195,440	196,736	173,938	182,859	226,043	2.00	176,295	2.00	(6,564)
121700	Surgical Technology	143,260	140,394	84,994	84,994	107,414	1.00	84,982	1.00	(12)
122500	Radiological Technologies	127,395	215,913	164,660	183,204	240,229	2.00	168,610	2.00	(14,594)
125020	Emergency Medical Trng.	61,002	62,452	10,526	18,502	61,935	0.00	10,439	0.00	(8,063)
130100	Consumer Homemaking	233,994	304,316	191,168	233,907	307,864	2.00	91,308	1.00	(142,599)
130200	Interior Design & Merchan	0	0	0	0	0	0.00	102,136	1.00	102,136
130300	Fashion	0	0	0	0	0	0.00	102,230	1.00	102,230
130500	Child Development	0	0	0	0	0	0.00	423,523	4.80	423,523
150100	English, General	5,377,431	5,540,953	4,918,117	5,008,508	5,409,286	43.31	4,671,722	41.71	(336,786)
150600	Speech Communication	951,171	954,915	860,369	882,500	913,688	7.44	785,132	7.04	(97,368)
150700	Creative Writing	15,267	15,267	15,704	16,204	22,831	0.00	15,704	0.00	(500)
150900	Philosophy	241,549	240,436	200,107	221,496	252,893	2.00	199,342	2.00	(22,154)
160100	Library Science	8,141	8,113	6,755	6,755	8,722	0.09	7,008	0.09	253
170100	Mathematics	3,771,568	3,890,253	3,166,664	3,446,443	3,824,193	28.23	3,074,093	27.59	(372,350)
190100	Physical Sciences	2,276,571	2,343,123	2,124,438	2,202,759	2,330,379	21.58	1,222,935	11.80	(979,824)
190200	Physics	0	0	0	0	0	0.00	308,946	3.55	308,946
190500	Chemistry	0	0	0	0	0	0.00	456,873	4.00	456,873
191100	Astronomy	0	0	0	0	0	0.00	101,632	1.00	101,632
191300	Atmospheric Sciences	0	0	0	0	0	0.00	27,665	0.28	27,665
191400	Geology	0	0	0	0	0	0.00	96,129	1.05	96,129
191900	Oceanography	0	0	0	0	0	0.00	42,128	0.00	42,128
200100	Psychology, General	497,391	513,840	419,104	448,751	519,944	4.30	400,293	4.00	(48,458)
210400	Human Services	54,791	110,363	42,423	58,995	87,658	0.31	44,426	0.30	(14,569)
210500	Administration of Justice	562,191	561,656	477,182	486,839	562,803	1.00	540,731	2.00	53,892
210710	Child Development	447,262	551,462	377,556	461,681	639,152	4.38	0	0.00	(461,681)
213300	Fire Control Technology	228,110	240,599	213,851	216,105	261,170	0.20	215,127	0.20	(978)
213320	Environ, Haz Matrls, Cont	0	0	0	0	6,526	0.00	0	0.00	0

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
220100	Social Sciences, General	2,995,499	3,028,946	2,861,771	2,993,382	3,104,249	21.40	2,815,606	21.77	(177,776)
220108	Social Sciences, Honors	67,142	77,495	64,406	64,406	53,752	0.60	55,735	0.60	(8,671)
220200	Anthropology	7,689	42,040	0	19,851	40,514	0.00	0	0.00	(19,851)
220400	Economics	88,250	98,958	79,158	77,755	86,524	0.60	60,801	0.60	(16,954)
220500	History	138,679	173,452	150,711	183,692	139,257	2.00	83,859	1.00	(99,833)
220600	Geography	506	3,697	0	3,281	7,597	0.00	0	0.00	(3,281)
220700	Political Science	77,024	94,806	74,516	86,682	102,049	1.00	77,369	1.00	(9,313)
300700	Cosmetology	1,600,450	1,579,702	1,384,299	1,458,468	1,532,881	18.28	1,368,142	18.25	(90,326)
490100	General Liberal Arts and	12,861	22,523	4,482	12,269	28,523	0.00	4,415	0.00	(7,854)
490101	AIFS	36,494	34,818	2,800	4,882	2,755	0.00	2,800	0.00	(2,082)
490102	Humanities	5,239	4,666	550	4,674	18,906	0.00	550	0.00	(4,124)
490104	ITV Instruction	246,830	246,680	226,670	247,921	231,844	1.00	228,808	1.00	(19,113)
493000	General Studies	52,974	58,620	45,489	55,286	55,380	0.45	64,544	0.45	9,258
493001	Basic Skills	377,214	364,107	395,870	408,502	286,893	4.15	349,334	3.94	(59,168)
493002	Career Dev Skills	10,767	7,173	10,686	10,686	10,023	0.00	10,686	0.00	0
493010	Guidance	261,093	256,784	184,009	210,825	280,594	1.85	184,973	1.76	(25,852)
493012	Cooperative Education	482,960	489,449	449,633	471,542	513,096	4.46	432,937	4.08	(38,605)
493030	Learning Skills - Handica	149,951	166,661	149,167	155,132	141,725	1.36	147,105	1.36	(8,027)
493080	English as a Second Lang.	1,285,106	1,737,784	1,167,695	1,570,847	1,934,616	13.31	1,193,263	13.11	(377,584)
<b>SUBTOTAL INSTRUCTION</b>		42,581,221	40,840,094	40,690,809	42,144,988	39,952,816	321.27	40,618,893	312.98	(1,526,095)
601000	Academic Administration	0	0	0	9,910	4,122	0.16	0	0.00	(9,910)
601001	VP for Instruction	1,163,400	1,146,016	1,119,144	1,160,396	1,016,230	11.40	1,125,884	10.65	(34,512)
601002	Accreditation	6,195	6,195	6,195	60,638	81,218	0.70	172,823	1.70	112,185
601004	Division Dean	3,554,202	3,521,575	3,542,060	3,685,197	3,274,496	39.01	3,651,364	35.80	(33,833)
601005	Cont Educ Director	104,350	34,256	56,682	58,253	59,773	0.40	96,046	0.70	37,793
601006	Academic Senate	152,383	148,124	98,447	142,058	115,462	1.14	102,602	1.30	(39,456)
601007	Dir. College Services	0	0	0	0	0	0.00	20,000	0.00	20,000
602000	Course and Curriculum Dvl	62,002	61,541	74,765	50,117	60,886	1.10	76,574	1.10	26,457
602001	Student Learning Outcomes	0	0	0	105,640	113,032	1.10	83,597	0.80	(22,043)
602200	Center for Teaching & Learn.	106,159	91,442	106,286	107,791	75,101	0.38	106,328	0.38	(1,463)
604000	Computer Assisted Instruc	137,018	137,127	176,103	179,849	123,911	2.55	182,517	2.55	2,668
609008	Honors Instruct Supp	0	0	0	3,000	1,901	0.00	0	0.00	(3,000)
611000	Library	1,758,623	1,732,832	1,604,582	1,690,326	1,644,101	20.01	1,640,666	19.07	(49,660)
612000	Media Services	355,644	355,538	362,981	371,261	331,812	3.75	228,748	2.75	(142,513)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
613000	Learning Center	353,982	348,904	386,825	395,244	312,413	4.76	382,169	4.76	(13,075)
621000	Reg,Transfers,Transcripts	1,843,757	1,834,900	1,965,957	1,989,056	1,695,565	24.07	1,983,927	22.88	(5,129)
621001	Commencement	12,662	14,582	13,165	15,665	1,455	0.00	13,152	0.00	(2,513)
622000	Stdnt Records,Stats,Publi	3,700	3,700	3,700	3,700	3,700	0.00	3,700	0.00	0
622001	Resch/Eval-Matriculn	51,159	48,325	22,562	21,385	50,768	0.60	99,072	1.00	77,687
623003	Recruitment	65,574	62,229	78,307	79,331	69,602	0.65	76,184	0.67	(3,147)
631000	Counseling Services	2,624,793	2,573,672	2,558,865	2,608,490	2,549,862	25.51	2,679,969	26.34	71,479
631010	Transfer Center	342,521	336,184	310,102	317,850	245,946	3.84	308,038	3.84	(9,812)
632001	Skls Assess/Matricltn	42,524	44,433	51,229	55,548	68,997	1.28	145,523	1.80	89,975
632002	Mentor Prog Hisp 88-89	20,526	19,514	2,140	2,577	20,476	0.20	32,936	0.20	30,359
639001	Career Education Office	4,364	1,735	12,844	12,720	0	0.00	20,365	0.00	7,645
639003	Career Development	235,428	217,192	250,812	227,180	158,900	2.12	214,528	2.30	(12,652)
639006	Job Placement	2,119	2,119	2,101	2,101	1,706	0.00	2,101	0.00	0
641000	Vice President - Student	681,383	685,589	748,144	780,315	682,287	8.00	743,070	6.00	(37,245)
641001	Coord-Train/Matriculn	85,768	85,769	0	0	0	0.00	0	0.00	0
642000	Financial Aid Administrat	720,817	721,971	740,474	761,196	665,778	9.26	817,667	9.84	56,471
642002	Federal Workstudy Program	38,897	28,780	47,556	47,556	0	0.00	47,152	0.00	(404)
642600	EOPS Administration	322,174	372,090	262,890	320,600	312,304	3.00	335,757	3.28	15,157
643000	Health Services	102,330	101,992	117,941	140,330	117,130	0.95	148,574	1.60	8,244
646000	Handicapped Student Servi	115,532	119,503	58,217	112,373	104,385	0.50	60,684	0.50	(51,689)
647000	Foreign Student Services	256,028	246,873	258,845	241,764	210,944	4.07	244,881	2.94	3,117
649001	Programs & Svcs	84,990	73,366	85,135	119,171	71,324	1.10	79,240	1.05	(39,931)
649002	Coop Educ	0	0	0	0	0	0.00	47,600	0.50	47,600
649003	EOPS Svc for Students	16,418	16,421	16,451	16,952	15,131	0.15	5,468	0.05	(11,484)
649900	Other Student Services	0	0	0	0	38	0.00	0	0.00	0
<b>SUBTOTAL INSTRUCTIONAL SUPPORT</b>		<b>15,427,422</b>	<b>15,194,489</b>	<b>15,141,507</b>	<b>15,895,540</b>	<b>14,260,756</b>	<b>171.75</b>	<b>15,978,906</b>	<b>166.35</b>	<b>83,366</b>
651000	Maintenance/Operation Sup	1,355,477	1,334,932	1,374,019	1,407,802	1,183,256	12.00	1,656,660	12.00	248,858
651001	Building Maint & Rep	1,190,297	1,200,404	1,200,231	1,243,911	1,122,180	13.01	1,211,221	12.01	(32,690)
651002	Custodial Services	2,184,867	2,210,960	2,301,940	2,361,358	2,117,211	37.00	2,283,156	36.00	(78,202)
651003	Grounds Maint & Rep	577,167	545,662	545,321	578,437	507,082	7.37	557,698	7.37	(20,739)
651004	Utilities	1,000	152	0	0	11,914	0.00	0	0.00	0
651005	Bldgs & Grounds Other	149,715	155,329	155,445	148,558	159,807	0.00	188,573	0.00	40,015
651007	Elevators	1,724	1,188	1,893	1,893	957	0.00	1,864	0.00	(29)
651008	Telephone Services	476	475	39,134	40,123	35,379	0.60	39,188	0.60	(935)

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
<b>SUBTOTAL</b>										
<b>MAINTENANCE &amp; OPERATIONS</b>		5,460,723	5,449,102	5,617,983	5,782,082	5,137,786	69.98	5,938,360	67.98	156,278
661000	Institutional Research	83,668	85,944	178,330	252,071	193,318	2.00	352,843	3.00	100,772
661001	Rsrch/Develop Instr Plan	222,213	211,060	191,714	194,490	184,675	1.92	181,167	1.92	(13,323)
662000	Management Planning Funct	1,546,456	1,522,227	1,609,120	1,636,082	1,346,807	13.22	1,348,384	12.00	(287,698)
662002	Governing Board	140,007	101,779	133,079	149,478	106,097	6.00	128,058	6.00	(21,420)
662003	Master Planning	0	5,061	0	0	0	0.00	11,135	0.00	11,135
662004	Chancellor	503,279	494,656	525,229	532,736	490,779	4.00	514,673	3.00	(18,063)
662005	Budget Development	249,932	231,638	270,069	262,233	224,466	1.60	215,059	1.42	(47,174)
664000	Classified Council	150	77	150	150	0	0.00	150	0.00	0
669002	AFT Negotiated	123,489	99,405	120,467	121,138	158,121	1.50	119,260	1.20	(1,878)
671000	Fiscal Operations	2,316,212	2,252,221	2,353,495	2,551,770	2,059,533	30.97	2,472,191	26.97	(79,579)
671002	Banking Expenses	0	0	0	0	2,512	0.00	0	0.00	0
672000	General Administrative Sv	1,011	4,911	185,800	191,014	166,537	2.00	185,750	2.00	(5,264)
672001	General Accounting Srvc	617,501	497,916	331,234	598,662	306,873	2.75	358,540	3.75	(240,122)
673000	Logistical Services	0	0	0	1,500	2,109	0.00	2,000	0.00	500
673001	Security	116,540	102,454	122,845	122,845	57,939	0.00	122,845	0.00	0
673002	Purchasing	410,171	377,085	420,401	470,545	402,417	4.00	448,552	4.00	(21,993)
673004	Central Duplicating	184,067	174,809	190,030	192,730	144,061	1.40	174,470	1.40	(18,260)
673005	Mail Service	526,506	472,064	544,078	550,774	450,985	4.40	559,691	4.40	8,917
674000	Staff Services	0	0	0	0	295	0.00	0	0.00	0
674001	Human Resources	909,138	914,799	938,571	961,884	808,552	10.00	966,403	10.00	4,519
674002	Management Development	0	11	0	0	0	0.00	0	0.00	0
674003	Classified Development	0	70	0	0	0	0.00	0	0.00	0
674004	Faculty Development	9,371	8,910	295	1	19,088	0.20	19,163	0.20	19,162
674005	Faculty Development Subs	0	(128)	0	0	0	0.00	0	0.00	0
674006	Institutional Development	319	958	0	0	(94)	0.00	0	0.00	0
675000	Community Relations	1,485,205	1,466,351	1,471,598	1,494,803	1,459,254	10.40	1,609,679	9.40	114,876
675001	Comm Rel - Anniversary Ac	0	0	0	0	(2,900)	0.00	0	0.00	0
675010	Staff Development	32,000	18,490	33,228	33,228	19,395	0.00	33,250	0.00	22
676000	Staff Diversity	0	0	0	4,000	1,700	0.00	0	0.00	(4,000)
678000	Management Information Sr	2,099,063	2,079,677	2,106,337	2,156,500	1,678,249	14.55	2,127,455	14.40	(29,045)
678001	Technology Services	1,026,671	1,033,841	976,195	1,007,564	1,065,099	12.00	1,150,596	14.00	143,032
679004	Non-Instr Retiree Bnft	37	300	0	0	0	0.00	0	0.00	0

Code	Program	2004-05 Budget + Transfers	2004-05 Actual	2005-06 Budget	2005-06 Budget + Transfers	2005-06 Actual 05/31/06	2005-06 Staff FTE	2006-07 Tentative Budget	2006-07 Staff FTE	Change from 2005-06
679005	COBRA Program	0	0	0	0	124	0.00	0	0.00	0
679006	Reimbursable Costs	5,866	11,008	0	0	(9,959)	0.00	0	0.00	0
679009	College Council	9	(272)	0	0	0	0.00	0	0.00	0
679900	Other Gen'l Inst Support	82,176	83,142	85,561	87,878	78,038	1.00	84,937	1.00	(2,941)
<b>SUBTOTAL GENERAL INSTITUTIONAL SUPPORT</b>		12,691,057	12,250,464	12,787,826	13,574,076	11,414,070	123.91	13,186,251	120.06	(387,825)
681002	College for Kids	0	0	0	0	0	0.48	0	0.00	0
681005	Community Development	39,387	41,320	40,358	41,229	33,279	1.00	41,806	0.50	577
689001	Masterworks Chorale	26,951	26,999	26,910	26,910	26,777	0.00	26,910	0.00	0
689002	Com Svcs Civic Center	31,889	31,889	32,296	33,193	30,490	1.00	34,223	0.00	1,030
689003	Civic Center Theater	163,221	160,778	164,269	183,880	161,611	2.00	165,190	2.00	(18,690)
691000	Food Services	0	0	0	0	20	0.00	0	0.00	0
692000	Parking	120,899	121,001	130,219	130,219	66,553	0.00	130,219	0.00	0
693000	Bookstores	0	0	0	0	66	0.00	0	0.00	0
694000	Student/Cocurricular Acti	637,676	626,753	680,059	707,871	684,149	4.13	757,203	4.19	49,332
694001	Student Publications	2,624	2,624	4,675	4,675	597	0.00	4,675	0.00	0
696000	Child Development Centers	83,191	52,250	71,556	71,556	0	0.48	96,107	0.83	24,551
699001	Student Activities	338,993	334,748	346,259	361,150	323,891	4.00	352,964	4.00	(8,186)
699002	Student Activities - Cafe	5,709	5,645	5,983	5,983	5,415	0.07	0	0.00	(5,983)
701000	Auxiliary Classes	137	137	0	0	0	0.00	0	0.00	0
702000	Noninstitutional Activity	0	(120)	0	0	(23)	0.00	0	0.00	0
703000	KCSM Management/Aux	397,163	397,161	412,616	424,182	374,165	4.00	397,192	3.77	(26,990)
703001	KCSM Programming/Aux	104,122	104,122	105,337	108,452	96,480	1.00	104,846	1.00	(3,606)
703002	KCSM Production/Aux Ops	105,906	105,907	107,016	110,055	98,064	1.00	108,026	1.00	(2,029)
703003	KCSM Broadcasting/Aux	203,490	204,915	204,577	210,691	187,927	2.00	205,844	2.00	(4,847)
703004	KCSM Prog Info/Promo-Aux	77,548	77,550	81,025	83,460	74,514	1.00	81,361	1.00	(2,099)
703005	KCSM Fund Raising/Mmbrshp	5	7	0	0	0	0.00	0	0.00	0
703006	KCSM Underwriting/Grants-	140,528	140,531	140,261	142,710	78,200	1.62	138,924	1.62	(3,786)
711000	Current Operations	0	0	0	571	465	0.00	0	0.00	(571)
<b>SUBTOTAL ANCILLARY SERVICES</b>		2,479,439	2,434,217	2,553,416	2,646,787	2,242,640	23.78	2,645,490	21.91	(1,297)
870450	Facility Use Receipts	0	0	0	1,188	0	0.00	0	0.00	(1,188)
<b>TOTALS</b>		<b>\$78,639,862</b>	<b>\$76,168,366</b>	<b>\$76,791,541</b>	<b>\$80,044,661</b>	<b>\$73,008,068</b>	<b>710.69</b>	<b>\$78,367,900</b>	<b>689.27</b>	<b>-\$1,676,761</b>

# Supplemental Information



*New Science Building (Bldg. 36) at College of San Mateo  
Scheduled for Opening Fall Semester 2006*

<b>2006-07 State Budget Chart</b>	<b>Page 66</b>
<b>2006-07 Budget &amp; Planning Calendar</b>	<b>Page 67</b>
<b>2006-07 Resource Allocation Model</b>	<b>Page 70</b>
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<b>2006-07 Gann Appropriation Limit</b>	<b>Page 76</b>



Item	2005-06 Final Budget	2006-07 Governor's May Revise	2006-07 Senate Version	2006-07 Assembly Version	Conference Committee
<b>General Apportionment</b>					
Base Apportionment	4,624,843,000	5,021,503,000	5,021,503,000	5,021,503,000	4,997,116,000
04-05 Apportionment Veto Set-Aside for Accountability	31,409,000	<i>(folded in to base)</i>	<i>(folded in to base)</i>	<i>(folded in to base)</i>	<i>(folded in to base)</i>
Cost-of-living adjustment (categorical COLA incl. below)	198,542,000	<b>297,273,000</b>	297,273,000	297,273,000	297,273,000
Growth for Apportionments	136,709,000	<b>156,258,000</b>	<b>107,508,000</b>	<b>107,508,000</b>	<b>94,622,000</b>
Equalization	30,000,000	<b>130,000,000</b>	<b>159,438,000</b>	<b>80,000,000</b>	<b>159,438,000</b>
Non-credit enhancement	-	0	<b>30,000,000</b>	<b>30,000,000</b>	<b>30,000,000</b>
Apportionment reduction for unused growth	-	<b>-85,000,000</b>	-85,000,000	-85,000,000	-85,000,000
Realignment of nursing item (technical issue)	-	<b>-10,000,000</b>	-10,000,000	-10,000,000	-10,000,000
Apportionment increase for remediation/exit exam	-	<b>10,000,000</b>	10,000,000	10,000,000	10,000,000
Student fee reduction (to \$20 full-year)	-	-	-	<b>80,000,000</b>	<b>40,000,000</b>
<b>Total General Apportionment</b>	<b>5,021,503,000</b>	<b>5,520,034,000</b>	<b>5,530,722,000</b>	<b>5,531,284,000</b>	<b>5,533,449,000</b>
<b>Categorical Programs</b>					
Academic Senate for the Community Colleges	467,000	467,000	467,000	467,000	467,000
Basic Skills and Apprenticeship	43,453,000	<b>48,339,000</b>	48,339,000	48,339,000	48,339,000
California Virtual University	1,347,000	1,347,000	1,347,000	1,347,000	1,347,000
Career Technical Education	-	50,000,000	50,000,000	<b>20,000,000</b>	<b>20,000,000</b>
Child Care Tax Bailout	-	6,540,000	6,540,000	6,540,000	6,540,000
Disabled Students Programs and Services	91,191,000	<b>107,870,000</b>	107,870,000	107,870,000	107,870,000
Economic Development	35,790,000	<b>46,790,000</b>	46,790,000	46,790,000	46,790,000
EOPS & CARE	104,759,000	<b>112,916,000</b>	112,916,000	112,916,000	112,916,000
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000
Foster Care Education Program	4,754,000	4,754,000	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
Matriculation	66,332,000	<b>95,481,000</b>	95,481,000	95,481,000	95,481,000
Nursing	-	<b>15,500,000</b>	<b>23,500,000</b>	<b>15,500,000</b>	<b>18,386,000</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	1,000,000	1,000,000	<b>6,000,000</b>	<b>6,000,000</b>
Part-Time Faculty Office Hours	7,172,000	7,172,000	7,172,000	<b>11,172,000</b>	<b>11,172,000</b>
Physical Plant and Instructional Support	27,345,000	<b>56,876,000</b>	<b>54,176,000</b>	<b>54,176,000</b>	<b>27,345,000</b>
Professional Development	-	-	-	<b>5,000,000</b>	-
Special Services for CalWORKs Recipients	34,580,000	34,580,000	<b>43,580,000</b>	<b>43,580,000</b>	<b>43,580,000</b>
Student Financial Aid Administration	48,206,000	<b>52,593,000</b>	52,593,000	52,593,000	52,593,000
Telecommunications and Technology Infra.	24,397,000	<b>26,197,000</b>	26,197,000	26,197,000	26,197,000
Transfer Education and Articulation	1,974,000	1,424,000	1,424,000	1,424,000	1,424,000
<i>Ongoing Prop 98 Funds Subtotal</i>	<i>5,573,003,000</i>	<i>6,248,613,000</i>	<i>6,273,601,000</i>	<i>6,250,163,000</i>	<i>6,223,383,000</i>
<b>One-Time Funds (Prop. 98 Reversion &amp; Settle-up)</b>					
Career technical education equipment	20,000,000	<b>40,000,000</b>	40,000,000	40,000,000	40,000,000
Mandate reimbursements	10,000,000	<b>15,000,000</b>	15,000,000	15,000,000	15,000,000
Physical Plant and Instructional Support	-	<b>100,000,000</b>	<b>93,900,000</b>	<b>99,500,000</b>	<b>94,144,000</b>
General Purpose Block Grant	-	<b>100,000,000</b>	100,000,000	100,000,000	100,000,000
AB 1280 Rural Baccalaureate Pilot Programs	-	100,000	100,000	100,000	100,000
Funding Formula Reform - One-time Costs	-	<b>23,600,000</b>	<b>19,710,000</b>	<b>19,710,000</b>	<b>19,710,000</b>
Student Clinical Placement Registries	-	<b>500,000</b>	500,000	500,000	500,000
Internet access for offsite centers	-	<b>500,000</b>	<b>1,446,000</b>	<b>1,446,000</b>	<b>1,446,000</b>
Professional Development	-	-	-	-	<b>5,000,000</b>
Strategic Plan Implementation	-	-	-	<b>500,000</b>	<b>500,000</b>
Nursing (faculty stipends and clinical registry)	-	-	-	-	<b>3,000,000</b>
Part-time Office Hours and Health Insurance	-	-	<b>9,000,000</b>	<i>(ongoing)</i>	<i>(ongoing)</i>
<i>One-time Prop 98 Funds Subtotal</i>	<i>30,000,000</i>	<i>279,700,000</i>	<i>279,656,000</i>	<i>276,256,000</i>	<i>270,900,000</i>
<b>Miscellaneous (Non-program) Items</b>					
Mandate reimbursements (suspension continues)	4,000	<b>4,004,000</b>	4,004,000	4,004,000	4,004,000
STRS Payments for CCC Employees	82,161,000	<b>83,013,000</b>	83,013,000	83,013,000	83,013,000
Compton College Loan (Non-Prop. 98)	-	<b>30,000,000</b>	30,000,000	30,000,000	30,000,000
Lease-Purchase Bond Payments	61,512,000	63,960,000	63,960,000	63,960,000	63,960,000
Lottery	177,871,000	177,871,000	177,871,000	177,871,000	177,871,000
<b>Total State-Determined Funding</b>	<b>5,924,551,000</b>	<b>6,887,161,000</b>	<b>6,912,105,000</b>	<b>6,885,267,000</b>	<b>6,853,131,000</b>
<b>Funded FTES</b>	1,134,409	1,192,604	1,157,097	1,157,097	1,157,097
<b>Prop 98 (Local) Ongoing Funding per FTES</b>	4,913	5,239	5,422	5,402	5,378
<b>Prop 98 (Local) One-Time Funding per FTES</b>	26	235	242	239	234
<b>Funding per FTES</b>	<b>\$ 5,223</b>	<b>\$ 5,775</b>	<b>\$ 5,974</b>	<b>\$ 5,950</b>	<b>\$ 5,923</b>

See "Program Changes" worksheet for explanation of funding changes.

**BOARD REPORT NO. 06-1-2CA**

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

**APPROVAL OF 2006-07 BUDGET AND PLANNING CALENDAR**

The budget development process for 2006-07 requires formulation of a budget calendar. The 2006-07 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 2006-07 on September 13, 2006.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2006-07 Budget and Planning Calendar.

## Budget and Planning Calendar, 2006-07

<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 2006 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 2006-07 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 and incentive recommendations.	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 2006 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February/March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2005-06 Mid-Year Budget Report	Review of 2005-06 Mid-Year Budget Report
March	Campuses Finalize Fall 2006 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2006-07 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 12	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 2006-07 Tentative Budget	
June 28			Adoption of 2006-07 Tentative Budget and 2006-07 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2006-07 State Budget		
August	Legislative Trailer Bills		
August	2005-06 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.13			Public Hearing/Adoption of 2006-07 Final Budget.

**Resource Allocation: 06/07 Tentative Budget as of 4/27/2006**

with FTES Adjusted for Cañada for Summer 2003 using a 3 yr average and adjustments were made for negotiated salary increases and an allowance was made for unallocated resources.

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

**Current Allocations are:**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	\$ 31,609,835	\$ 94,269,156
05/06 FTES	6,920	4,426	8,650				19,996
04/05 FTES	6,970	4,061	8,941				19,972
03/04 FTES	7,128	4,121	9,597				20,846
3 yr average	7,006	4,203	9,063				20,271
Percent of total	35%	21%	45%				

**Allocate 80% of the existing funding to each college's base**

Base Allocation	\$ 13,894,905	\$ 8,471,852	\$ 19,562,695				\$ 41,929,452
	(80% * \$17,368,632)						

**Allocate 20% of the existing funding to each college based on the 3 yr average of FTES**

FTES Allocation	\$ 3,622,856	\$ 2,173,119	\$ 4,686,389				\$ 10,482,363
	(35% * \$10,482,363)						

**Add the two amounts together and compare to 05/06 Site Allocations**

Total	\$ 17,517,761	\$ 10,644,970	\$ 24,249,084				\$ 52,411,815
Change from Site Alloc	\$ 149,129	\$ 55,156	\$ (204,285)				\$ (0)

**Adjustment #1 is the increases from the Site Allocations. No college gets a decrease.**

Adjustment #1	\$ 149,129	\$ 55,156	\$ -				\$ 204,285
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2. Allocate any increase in Central Services costs.

**Based on 06/07 Budget**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 2,141,658	\$ 2,141,658

3. Allocate \$1.65 per square foot increase over previous year.

**Change from Fall 04 to Fall 05 Space Inventory Report**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 194,823		\$ 194,823

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

**Based on College FTES Goals for 06/07**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 FTES	7,055	4,382	8,900			90	20,428
New 3 yr average	6,982	4,290	8,831			30	20,132
Change in 3 yr average	(24)	87	(232)			30	(139)

**Assume \$3930 per FTES. Allow 12% of colleges' allocations to go to District Office and 4.0% to Facilities.**

Deduct Facilities' square footage allocation. This leaves \$3400 per FTES to go to the colleges.							\$ 4,611
Growth allocation	\$ (82,448)	\$ 296,276	\$ (789,464)			\$ 102,000	\$ (473,636)
							\$ 3,930

5. District Office & Facilities gets 12% and 4.0% respectively of college growth allocations.

**Calculate 12% and 4.0% of allocations in #4.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ (54,795)	\$ (18,905)		\$ (73,700)

6. Allocate any special amounts agreed upon.

**Allocate 06/07 projected step and column increases. No increases for compensation as yet.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Step & Column Compensation	150,207	112,107	208,682	87,949	38,206	\$ -	\$ 597,151
						\$ -	\$ -
	150,207	112,107	208,682	87,949	38,206	\$ -	\$ 597,151

7. Allocate any remaining funds across the board (plus or minus).

**Assume the district receives 0% growth and loses budget stability. Hold aside unallocated resources.**

**Calculate new base revenue and what is left after allocations 1 through 6.**

Prior Year Alloc	\$ 94,269,156	05/06 FTES	20,413	(Funded, includes NR & Appren)
5.8% COLA	\$ 4,429,330	06/07 FTES	20,428	(Estimated actual)
Growth	\$ (6,375,159)	Funded Growth	15	
Other Revenue	\$ 6,985,673	Unalloc. Resen	1,540,035	
06/07 Revenue	\$ 99,309,000			
Increase	\$ 5,039,844			
Less unalloc reserve	\$ 3,499,809			
Less allocations:				
1. Adjustment #1	\$ 204,285			
2. Central Svcs	\$ 2,141,658			
3. Square Footage	\$ 194,823			
4. Growth	\$ (473,636)			
5. DO & Facilities	\$ (73,700)			
6. Special Allocations	\$ 597,151			
	\$ 2,590,581			
Available for allocation	\$ 909,228			

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	N/A	\$ 62,659,321
% of Total	28%	17%	39%	10%	7%		
Adjustment #7	\$ 252,030	\$ 153,665	\$ 354,835	\$ 87,985	\$ 60,713	\$ -	\$ 909,228

8. Final allocations

**Sum the 05/06 Site Allocations with all of the adjustments.**

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,368,632	\$ 10,589,815	\$ 24,453,368	\$ 6,063,475	\$ 4,184,031	\$ 31,609,835	\$ 94,269,156
1. Adjustment #1	\$ 149,129	\$ 55,156	\$ -	\$ -	\$ -	\$ -	\$ 204,285
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,141,658	\$ 2,141,658
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 194,823	\$ -	\$ 194,823
4. Growth	\$ (82,448)	\$ 296,276	\$ (789,464)	\$ -	\$ -	\$ 102,000	\$ (473,636)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (54,795)	\$ (18,905)	\$ -	\$ (73,700)
6. Special Allocations	\$ 150,207	\$ 112,107	\$ 208,682	\$ 87,949	\$ 38,206	\$ -	\$ 597,151
7. Adjustment #7	\$ 252,030	\$ 153,665	\$ 354,835	\$ 87,985	\$ 60,713	\$ -	\$ 909,228
Total Increase	\$ 468,919	\$ 617,204	\$ (225,948)	\$ 121,140	\$ 274,836	\$ 2,243,658	\$ 3,499,809
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
<b>06/07 Site Allocations</b>	<b>\$ 17,837,550</b>	<b>\$ 11,207,019</b>	<b>\$ 24,227,421</b>	<b>\$ 6,184,615</b>	<b>\$ 4,458,867</b>	<b>\$ 33,853,493</b>	<b>\$ 97,768,965</b>
Current 06/07 Site Alloc	\$ 17,518,838	\$ 10,701,922	\$ 24,662,050	\$ 6,151,425	\$ 4,222,237	\$ 33,751,493	\$ 97,007,965
Difference	\$ 318,712	\$ 505,097	\$ (434,630)	\$ 33,191	\$ 236,630	\$ 102,000	\$ 761,001
Percentage Change	1.8%	4.7%	-1.8%	0.5%	5.6%	0.3%	

What Model alloc that Old Site Alloc doesn't

Res Alloc Mode	\$ 761,000
New Faculty	\$ -
	\$ 761,000

Facilities Square Footage	1,258,500
50% of funds per sq. foot	\$ 1.66
50% of funds for growth	4.0%
District Office percentage	11.6%

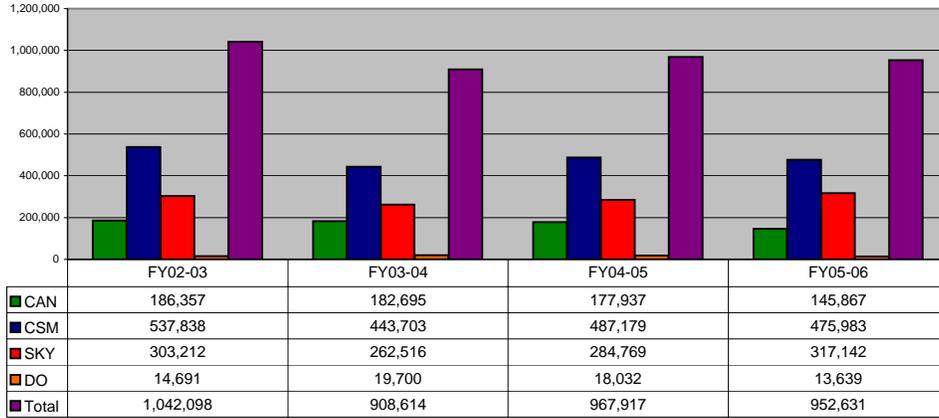
List of References:

- (A) 2005-06 Site Allocation
- (B) 2005-06 SMCCCD Revenue and Expenditure Assumptions
- (C) SMCCCD FTES Analysis
- (D) SMCCCD Exhibit C, 2004-05 Second Principal Apportionment
- (E) Historical Comparisons of Site Allocations & FTES

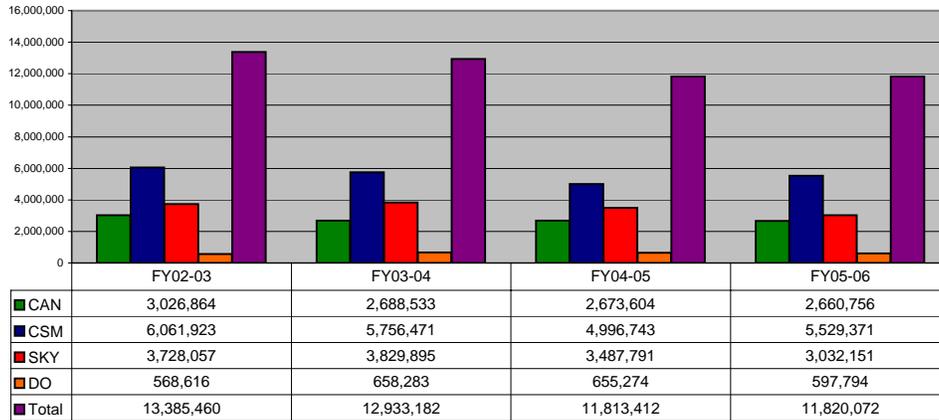


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

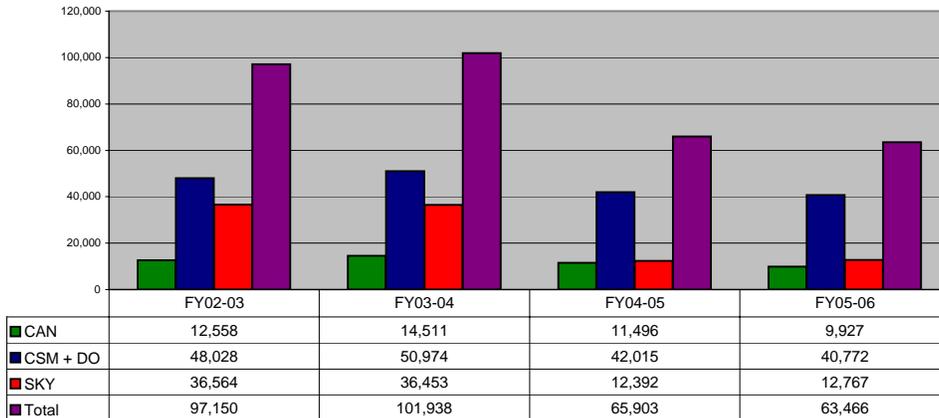


Electricity Usage by Site (in kWh)



Note: Electricity usage does not include KCSM transmission usage at Sutro Tower.

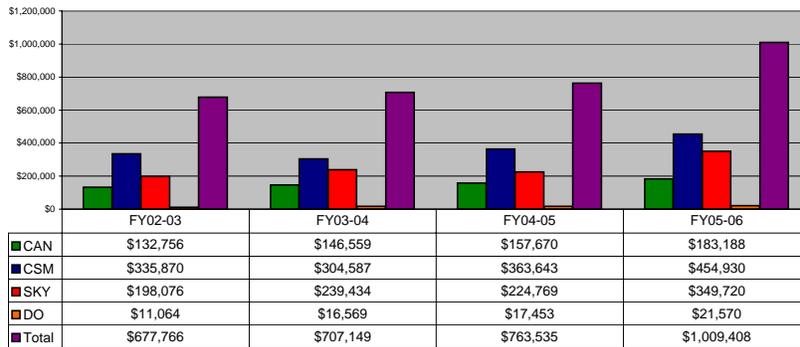
Water Usage by Site (in ccf)



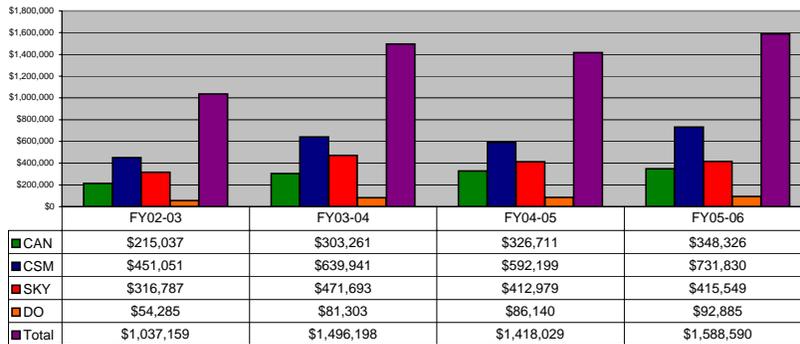


San Mateo County Community College District

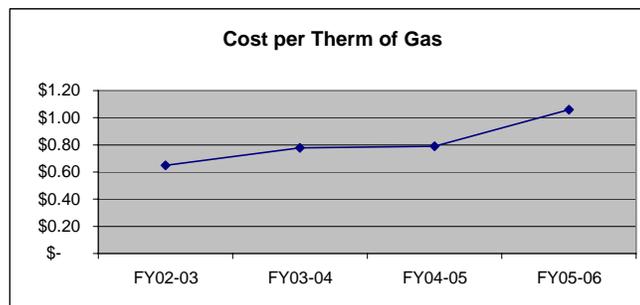
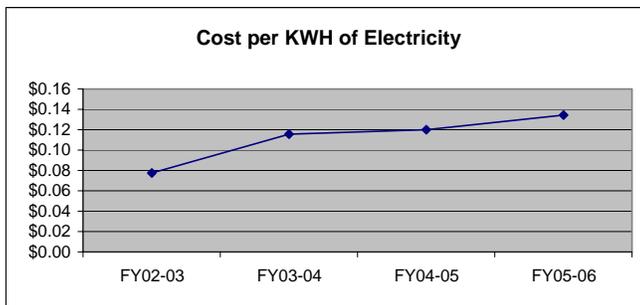
Natural Gas Expense by Site



Electricity Expense by Site



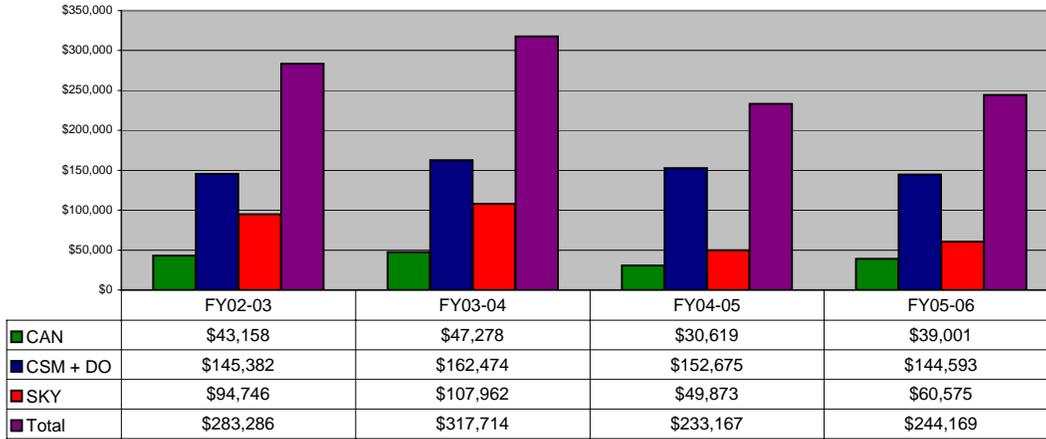
Note: Electricity expense does not include KCSM Sutro Tower usage.



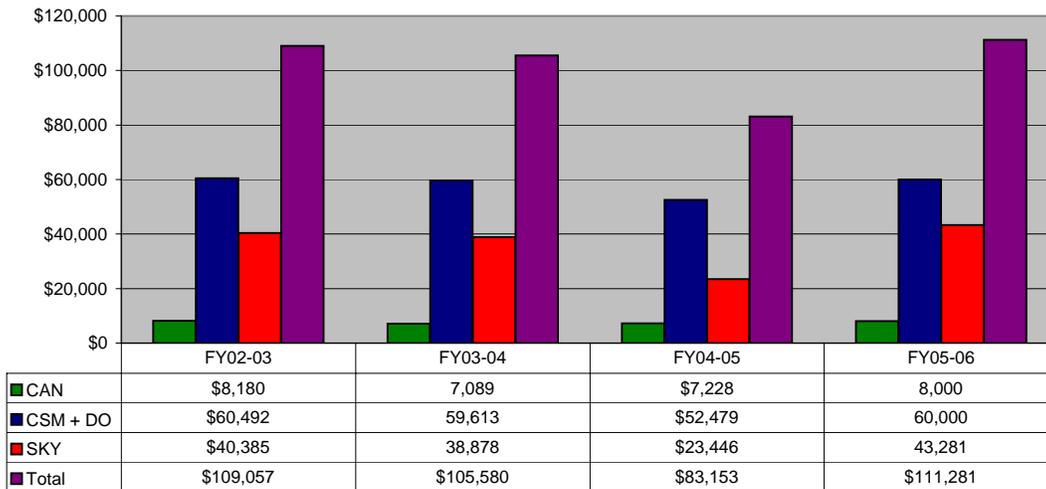


San Mateo County Community College District

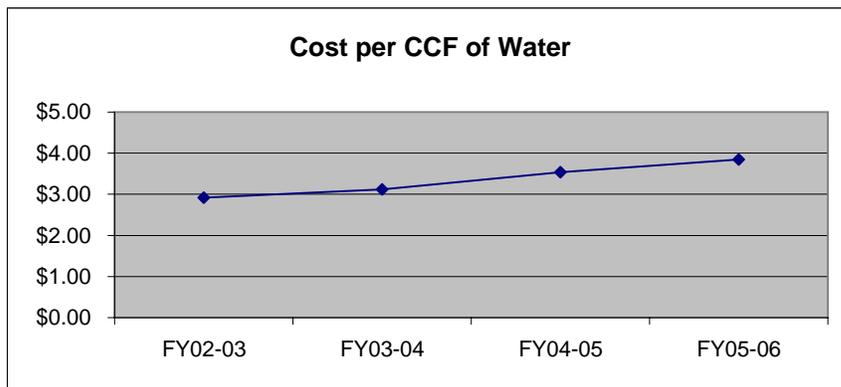
Water Expense by Site



Garbage Expense by Site



Cost per CCF of Water



**San Mateo County Community College District  
Debt Service Payment Schedules**

	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	
<b>2003</b>	\$ 6,645,013				
<b>2004</b>	6,976,627				\$ 515,790
<b>2005</b>	7,322,977	\$ 1,061,410			1,497,456
<b>2006</b>	4,695,827	3,072,487			748,729
<b>2007</b>	4,818,977	2,441,287	\$ 1,299,762	\$ 13,347,693	(Defeasances
<b>2008</b>	5,067,177	2,788,087	1,203,864	15,066,137	on April 2006)
<b>2009</b>	5,325,963	2,944,087	1,239,615	7,506,737	
<b>2010</b>	5,597,119	3,089,687	1,298,138	7,824,138	
<b>2011</b>	5,880,869	3,240,037	1,363,306	8,159,538	
<b>2012</b>	6,183,469	3,394,837	1,430,213	6,666,563	
<b>2013</b>	6,499,269	3,563,787	1,497,588	7,475,000	
<b>2014</b>	6,827,069	3,738,787	1,575,000	7,749,000	
<b>2015</b>	7,172,819	3,923,987	1,650,750	7,540,000	
<b>2016</b>	7,537,400	4,110,987	1,735,000	7,860,000	
<b>2017</b>	7,923,450	4,312,987	1,815,000	8,195,000	
<b>2018</b>	8,324,288	4,523,488	1,905,000	8,550,000	
<b>2019</b>	8,744,106	4,746,238	2,005,000	8,925,000	
<b>2020</b>	9,187,100	4,979,738	2,100,000	9,310,000	
<b>2021</b>	9,653,000	5,227,488	2,200,000	9,720,000	
<b>2022</b>	10,142,500	5,482,488	2,310,000	10,155,000	
<b>2023</b>	10,654,250	5,752,488	2,425,000	10,605,000	
<b>2024</b>	11,195,000	6,037,488	2,540,000	11,080,000	
<b>2025</b>	11,762,000	6,332,488	2,670,000	11,575,000	
<b>2026</b>	12,354,000	6,647,488	2,800,000	12,100,000	
<b>2027</b>		16,297,488	6,595,000	12,645,000	
<b>2028</b>		17,112,488	6,925,000	13,220,000	
<b>2029</b>		17,967,488	7,270,000	13,830,000	
<b>2030</b>			26,500,000	14,465,000	
<b>2031</b>			13,502,500		
<b>Total</b>	186,490,269	142,789,310	97,855,736	243,569,806	2,761,975

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2006-2007**

**DISTRICT NAME:** San Mateo County Community College District

**DATE:** May 25, 2006

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

**A. 2005-2006 Appropriations Limit** \$125,347,439

**B. Price factor:** 1.0396

**C. Population factor:**

1. 2004/ 2005 Second Period Actual FTES 20,270

2. 2005/ 2006 Second Period Actual FTES 17,231

3. 2005/ 2006 Population change factor 0.850074

(line C.2. Divided by line C.1.)

**D. 2005-2006 Limit adjusted by inflation and population factors**  
(line A multiplied by line B and line C.3.) \$110,774,161

**E. Adjustments to increase limit:**

1. Transfers in of financial responsibility

2. Temporary voter approved increases

3. Total adjustments - decrease ( -0- )

**SUB-TOTAL**

\$110,774,161

**F. Adjustments to decrease limit:**

1. Transfers out of financial responsibility

2. Lapses of voter approved increases

3. Total adjustments - decrease ( -0- )

**G. 2006-2007 Appropriations Limit** \$110,774,161

**II. 2006-2007 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.** \$ 27,596,479

**B. State Subventions ( Home Owners Property Tax Relief, Timber Yield tax, etc.)** 648,532

**C. Local Property taxes** 56,674,008

**D. Estimated excess Debt Service taxes**

**E. Estimated Parcel taxes, Square Foot taxes, etc.**

**F. Interest on proceeds of taxes** 874,000

**G. Local appropriations from taxes for unreimbursed State, court, and federal mandates** ( -0- )

**H. 2005-2006 Appropriations Subject to Limit** \$ 85,793,019

CALIFORNIA COMMUNITY COLLEGES  
 GANN LIMIT WORKSHEET  
 2006-07  
 (For Office use only)

		Tentative Budget 2006-07
<b>A State Aid</b>		
8614 Apprenticeship	***	345,050
8617 Gains (Started from 00-01 Gains should no longer be included as State Aid ... are categorical revenue per State)		0
8618 Basic Skill		-
8615 Other Gen Apportionment (Partnership for Excellence)		-
8611 General Apportionment		27,251,429
Total		<u>27,596,479</u>
<b>B. State Subventions</b>		
8698 Timber		-
8685 Trailer Coach		-
8684 In Lieu of Tax		-
8672 Subvent Home		648,532
Total		<u>648,532</u>
8874 Enrollment	6,672,031	6,538,590
<b>C. Property Tax</b>		
8811 Sec. Tax		48,693,146
8812 Unsec Tax		4,624,860
8813 Prior Tax		-
8817 Tax Supplemental		3,356,002
8810 ERAF		-
Total		<u>56,674,008</u>
Total tentative budget		63,861,130
<b>D.</b>		
<b>E.</b>		
<b>F.</b>		
8860 Interest on Proceeds of Taxes	****	<u>\$ 874,000</u>

\*\*\* Total actual hour reported for 2005-06 apprenticeship that was 70,998. Estimated income  
 70,998 \$4.86 345050.28

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

Pool II	750,000		
Pool III	52,000		
Floating	52,000		
LAIF	20,000		
Trans	110,000		
Total	<u>984,000</u>	Total proceeds of taxes	874,000