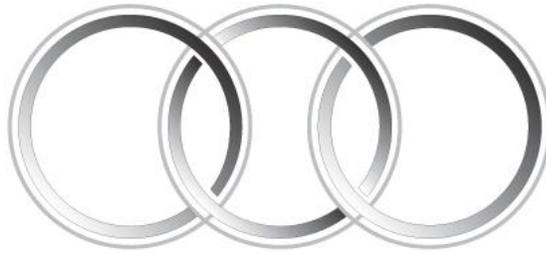


San Mateo County Community College District

2007-08 Tentative Budget Report





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2007-08
Tentative Budget
Report

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**San Mateo County Community College District
2007-08 Tentative Budget Report**

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2007-08 TENTATIVE BUDGET

The following report provides a summary of 2007-08 State and District budget planning efforts. The report focuses primarily on the Unrestricted General Fund; however, preliminary information is also included about other District funds.



STATE BUDGET SUMMARY

The 2007-08 Governor's Budget proposes a major redirection of transportation funds, reductions in social services, and a variety of other actions to eliminate a significant shortfall in 2007-08. The plan assumes that adoption of its proposals will result in a balanced budget with an over \$2 billion reserve. However, the budget contains a significant number of downside risks and is based on a number of optimistic assumptions. Its key proposals also raise serious policy and legal issues. Adverse outcomes in just a few of these areas could easily eliminate most or all of the proposed reserve.

This Tentative Budget report reflects subsequent changes made by the Governor's May Revision.

2007-08 BUDGET PROPOSAL

Governor's 2007-08 Budget Proposals

Governor Schwarzenegger released his 2007-08 spending plan on January 10, 2007. Details relating to community colleges are the major program changes outlined below:

- **COLA** – \$224.9 million for a 4.04% cost-of-living increase for general apportionments.

- **Growth** – \$109.1 million increase for a 2% enrollment growth for apportionments. This funding will enable community colleges to enroll an additional 23,000 full time equivalent (FTE) students.

- **Student Fees** – \$33.2 million increase to offset the remaining fee reduction incurred by colleges in the budget year due to the reduction in student fees from \$26 per unit to \$20 per unit in the spring of 2007 and other workload adjustments. Fees will remain at \$20 per credit unit.

- **Enrollment growth** - \$19.6 million increase for Categorical Program enrollment growth and COLA for Basic Skills, Matriculation, Disabled Students Programs

and Services, Campus Childcare Tax Bailout and Extended Opportunity Programs and Services.

- **Program Enhancements** - \$33.1 million redirection of surplus of Basic Skills overcap incentive funding to support additional Matriculation and support services for community college students. Of this amount, \$19.1 million is specifically dedicated to additional counseling and tutoring services for those most at risk of failing to complete a meaningful education program.

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

- **Apportionment Reduction** - A \$197.2 million reduction to Apportionments to reflect estimated growth in local property taxes of an identical amount.

- **One-Time Funding** - \$9.1 million one-time current year funding increase and a \$9 million ongoing increase to support additional nursing program capacity in community colleges. These funds are available in the community colleges base from set asides from the Budget Act of 2006 and are proposed to assist colleges in expanding enrollments, by providing start up funding for new nursing programs, funding new clinical simulation laboratories, expanding services that will reduce attrition, and funding

incentives to add additional prerequisite science courses.

Current Year Changes:

- \$4.1 million increase in property tax revenue based on revised estimates.

- \$6.6 million estimated increase in fee revenue reflecting an increase in the average number of credit units taken per FTES.



Legislative Analyst

In late February, the Legislative Analyst, Elizabeth Hill, issued her analysis of the Governor's proposed budget and made recommendations, including projecting a deficit of \$726 million if the proposed budget is approved as presented. She also projects that the state will experience ongoing operating deficits and offered two solutions (1) reduce appropriations in the current year resulting in budget savings (2) forgo the early repayment of the deficit financing bond. Both solutions would have significant impact on community colleges. Please refer to the section regarding the Triple Flip on Page 6.

Senate Bill 361 College Funding Formula

On April 28, 2005, the Senate Education Committee unanimously approved SB 361, and approved by the Senate Appropriations Committee. The bill provides statutory

changes to the apportionment mechanism implemented in 2006-07. It does not simplify community college funding nor provide additional funding.

Discussions are currently in progress on implementing permanent regulations which will be adopted later this year. Issues under discussion do not affect the District.

For SMCCCD, the estimated marginal rate for 2007-08 is \$4565 per FTES. SB361 includes a three-year declining enrollment stability mechanism which allows a district 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 immediately loses funding. SMCCCD was in decline in 2005-06 and has shifted Summer 2007 FTES into 2006-07. That means that SMCCCD will be in declining enrollment status in 2007-08 and will be funded at the 2006-07 FTES level. As a result, if the District is unable to grow or funds for restoration are reduced at the state level, the District risks the reduction of our FTES base to the 2007-08 level and risks loss of funding.

Proposition 98

Proposition 98 is an initiative passed in November 1988 and amended in June 1990 by Proposition 111. It provides a minimum funding guarantee for school districts, community colleges and other state agencies.

Proposition 98 determines the total size of the funding guarantee for kindergarten through community college (K-14) schools. Because of the shift of property taxes from schools to cities and local districts (the "Triple Flip"), the portion of Proposition 98 that has to come from the state general fund has increased. This has contributed to the overall state budget shortfall. The "Triple Flip" is currently scheduled to sunset completely in 2010-11 through the early payoff of the deficit reduction bonds. However, the Legislative Analyst's Office has recommended that the state decide not to pay off its deficit reduction bonds early. That would mean that the effects of the Triple Flip would continue for several more years.

2007-08 MAY REVISION

The Governor's May Revision was released on May 14, 2007. The Governor adopted the LAO's recommendation that the California Community College base be reduced by \$80 million to account for unrestored enrollment decline. This \$80

million cut helped to fund the increase in the COLA from 4.04% to 4.53% as well as to address the remaining items below. This \$80 million cut is proposed to come in 2006-07 and will be an ongoing cut to the base funding for community colleges. At this writing, the Legislative Conference Committee is working to modify the Governor's proposed budget to more closely match the priorities of both houses. Adoption of the State budget requires a two-thirds vote in both houses.



The budget subcommittees of the Senate and Assembly have held hearings to consider the Governor's May Revision.

The Senate Budget Subcommittee has voted to appropriate an additional \$50 million for Proposition 98 and increase growth by \$10 million for apportionments to school and community college districts. A two-house Legislative Conference Committee will convene to consider the differences in the spending plans. The resulting proposal, as well as the Governor's vetoes, will ultimately be incorporated into the final budget. Consequently, this Tentative Budget is truly tentative and changes are expected.

As of mid-June, the Budget Conference Committee has taken no action on Proposition 98. Additionally, current year revenue figures in May revealed a shortfall of \$764 million. The Community College League of California will keep school districts apprised of actions taken.

The major items of the Governor's May Revision relating to California community colleges are outlined below:

- **COLA** – \$15 million for a COLA increase using a factor of 4.53% as compared with the January estimate of 4.04%. The revised COLA also applies to selected categorical programs (Basic Skills, Apprenticeship, DSPS, EOPS, and Matriculation).

- **Proposition 98** – The May Revision would bring the community college share of Prop 98 to about 10.4% or 10.5% down from almost 11% in the January proposal.

- **Career-Technical Education** – \$50 million one-time funds, for career technical education equipment and associated facility reconfigurations. While one-time funds are used for this purpose, the Administration proposes to evaluate program implementation to determine the appropriate focus and magnitude of ongoing funding in subsequent budgets.

- **Nursing** – \$50 million of one-time funds is made available for equipment and other one-time funds to support additional nursing instructional capacity of nursing enrollments at the community colleges. These funds would provide for training and services to meet the documented clinical nursing shortage as part of the Governor's Nursing Initiative.

- **Enrollment** – Would make a number of adjustments that, in total, would increase

2007-08 funding for the California Community Colleges by \$9 million net increase compared to the Governor's January proposal and is net of all these increase and the \$80 million cut.

- **Basic Skills** – \$10 million for matriculation coupled with modifications in the Student Success Initiative to more closely align with the system's fall basic skills proposal.

- **Technology** – \$1.9 million for matching grants for establishing redundancy for the high-speed network

- **BOG waivers** – \$332K for BOG waivers along with an assumption of increased fee revenue.

- **Textbook Assistance** –\$2.5 million for BOG students who do not get textbook assistance through CARE.

- **Other Proposals** – Additional \$220K for a total of \$570K for the Fiscal Crisis Management Action Team (FCMAT) assistance to colleges. This would ensure resources are available to respond to financial instability indicators or other signs of trouble before they develop into insolvency such as the Compton CCD experience.

The Legislative Analyst's Office argues that the May Revision overstates the estimated 2007-08 budget reserve by \$1.7 billion due to the vulnerability of a number of key budget assumptions. The May Revision revenue forecast reflects slower economic growth in 2007-08 and assumes that tax revenues would

increase 4.7 percent between 2006-07 and 2007-08 in contrast to the January budget which assumed 6.2 percent growth over the same period.



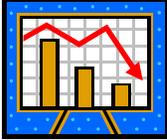
A chart prepared by the Community College League of California showing the complete community college budget proposal and actions to date can be found on Page 66 of this report.

Enrollment

Until the District is in basic aid status, which could take many years, enrollment growth will continue to be a significant factor in determining the District's funding.

Although a 2% increase in funded enrollment was projected for 2006-07, the College's estimates currently reflect a 1 % projected decline in enrollment. The District's strategy is to shift FTES from Summer 2007 into 2006-07 to capture budget stability funding and the District is planning to increase enrollment in 2007-08 in order to not lose funding in 2008-09. This also includes concurrent enrollment, distance education, and a market/economic scan to help align program offerings with community demand.

A major topic of discussion at the District and Budget Finance committee has been the issue of low enrollment.



One of the biggest challenges facing the San Mateo County Community College District today is declining enrollment. For the first time in over two decades, research shows significant decreases in enrollment at all three colleges.

Low enrollment translates into fewer dollars since most education funds are distributed based on enrollment. General purpose funds and funds earmarked for specific purposes are the two types of funds given to schools. Districts receive general purpose funds on an enrollment basis.

Current law provides districts with one-year “hold harmless” funding to cushion the impact of declining enrollment. This policy allows districts to receive funding based on the prior year’s enrollment. However, it does not address the longer term issues of declining enrollment.

Proposed solutions to help declining enrollment districts have included alternatives to revenue limit funding formulas in order to provide longer-term solutions for districts. The Legislative Analyst’s Office recommends that districts be allowed to maintain total revenue limit funding levels over a period of years, regardless of enrollment. Another option would allow districts facing declines over two or more years to average their enrollment over a three-year period for funding purposes.

San Mateo County Summer Outreach Initiative

In May, Chancellor Galatolo sent a county wide message informing our surrounding communities about the benefits of concurrent enrollment. Although there are numerous advantages for both the District and our community-at-large, some of the obvious benefits for parents/students are the elimination of enrollment fees, the ability to simultaneously earn high school and college credit, and the chance to get a head start on their postsecondary education. The benefits to the District will include increased enrollment and an amplified awareness within the County of the comprehensive educational opportunities we offer the general population. Marketing materials have been distributed explaining these benefits.

Impact of the Triple Flip



When the Triple Flip was first introduced, San Mateo County Community College District informed the legislators and the State Chancellor’s Office of the negative impact upon the District and community colleges statewide. Unfortunately, there was little support for San Mateo’s concern and now the impact is becoming quite evident. It is the District’s desire to assist in any effort to reverse or mitigate negative impact and oppose all efforts to shift local

property taxes from community colleges to other local governments.

The Triple Flip has shifted Educational Revenue Augmentation Funds (ERAF) and property taxes to cities, counties, local districts and basic aid school districts. Although it appears that those funds have been backfilled by state apportionment, this required additional state general fund dollars to be used for this backfill and reduced the availability of these funds for other needs including reducing the ability of the legislature to appropriate additional funds to Proposition 98 above the minimum guarantee. This will also create a funding dilemma in the future.

SMCCCD BUDGET PLANNING

During the 2006-07 fiscal year, the District Committee on Budget and Finance met regularly each month. Discussions contained uncertainties regarding both the District's budget status and the 2007-08 State budget.

The college and budget committees at each of the three colleges are actively involved in the budget development process and participate in decision-making regarding budget-related requests. Throughout the process, the results of College and District master and strategic planning efforts are used to guide budget deliberations.

2007-08 Revenue Projection

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

The District has prepared an estimate of its base revenue taking into consideration a set of factors including enrollment, projected property tax assessed valuation, and COLA. The District's base revenue projection is \$96,696,625 and is discussed in more detail later in this document.

2007-08 Site Allocations

The site allocations for the Tentative Budget have been adjusted for step, column and longevity increases, and COLA increases, as well as increases for growth according to the new resource allocation model. Site allocations for the Tentative Budget are as follows:

College of San Mateo	\$25,253,722
Cañada College	11,747,740
Skyline College	18,618,191
District Office	<u>11,208,929</u>
Total	\$66,828,582

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

The Tentative Budget for 2007-08 has been prepared based upon the Governor's May

Revision and other known revenue and expenditure projections as well as FTES goals set by the Colleges. The Tentative Budget will be revised to incorporate any changes resulting from the final State budget and the 2006-07 fiscal year-end close.

2007-08 Budget & Planning Calendar

On January 10, 2007, the Board of Trustees approved the 2007-08 Budget and Planning Calendar, which is developed in consultation with the District Committee for Budget and Finance. The Budget & Planning Calendar can be found on Pages 67-69.



2007-08 BUDGETED REVENUE

Base Revenue \$96,696,625

By far the largest single component of District revenue (about 92%), Base Revenue, is now determined by SB361. Elements of the computation include foundation grants, California resident attendance in credit, noncredit and noncredit career development college preparation courses approved by the Chancellor's Office, and estimates of local property taxes and student enrollment fees.

For the Tentative Budget, the general revenue is estimated at \$96,696,625. The revenue limit includes the proposed COLA of 4.53%.

Restoration \$1,549,452

The Tentative Budget does not include growth funding for FTES; however, the District will be entitled to receive budget stability funds for the FTES that were shifted to 2006-07. In addition, the District expects to restore some of those FTES through growth, reducing budget stability needs.

Lottery \$2,400,000

Lottery revenue for 2007-08 is estimated at \$2,400,000 based upon projected receipts for 2006-07.

This total revenue includes both Unrestricted and Restricted General funds. Proposition 20, approved by the voters in 2000, provides lottery funding for instructional materials. These funds are part of the Restricted General Fund.

State Part-Time Faculty Comp. \$1,208,079

State part-time faculty parity revenue reflects the District's estimate of \$938,479. Added to this estimate is the expected reimbursement, in the amount of \$269,600, for part-time faculty office hours and medical reimbursement.

Apprenticeship \$382,169

Apprenticeship income for 2007-08 is currently projected to be \$382,169. Income is based on an estimate of 2006-07 enrollments.

Non-Resident Tuition **\$1,552,000**

Non-Resident Tuition is estimated at \$1,552,000 million. The estimate includes an increase in the non-resident rate from \$175 to \$184 per unit (calculated based on State parameters and approved by the Board on January 26, 2007) and also takes into account a decline in non-resident FTES during the past few years. The decline is attributed to several factors, including new regulations on student visas.

Interest Income **\$958,000**

Interest Income is estimated at \$958,000. Increased short-term rates are expected to generate an increase in budgeted income.

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

During the past few years, property tax revenues, the District's primary source of revenue, were received from the County twice each year, shortly after the two taxpayer deadlines (December and April). Now, the District is receiving a large portion of base revenue from State apportionment payments which are received on a monthly basis.

The District also borrows funds through the use of Tax Revenue Anticipation Notes (TRAN), which provides the means for necessary cash flow during the year prior to

the receipt of property tax revenue in December. The investment of these funds contributes to the interest income.

Mandated Cost Reimbursement **\$0**

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

The State is not currently funding mandated cost claims. The Governor's budget proposal continues indefinite deferral for all education mandates. The District is part of a lawsuit recently filed with other districts claiming that audited claims were wrongly denied and continues to file claims of all eligible expenditures for possible future reimbursement to the District.

Miscellaneous Income **\$782,216**

Miscellaneous Income is estimated at \$782,216. This category includes a combination of various sources such as projections for cosmetology sales, library fines, class audit fees, transcript fees, phone commissions, satellite dish income, miscellaneous student fees, and facilities rental income.

Summary

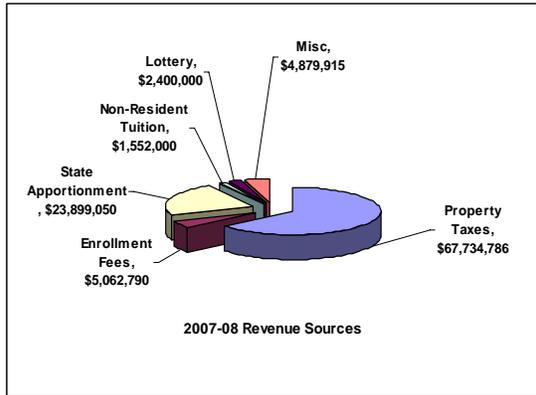
Estimated revenue for the Unrestricted General Fund is summarized as follows:

Base Revenue	\$96,696,625
Restoration	1,549,452
Lottery	2,400,000

State Part-Time Faculty Comp.	1,208,079
Apprenticeship	382,169
Non-Resident Tuition	1,552,000
Interest	958,000
Mandated Cost Reimbursement	0
Other Income	<u>782,216</u>
Total Revenue	\$105,528,541

Skyline College	278,000
District Office	350,000
<u>Cañada College</u>	<u>495,000</u>
TOTAL	\$1,123,000

As noted, these allocations are preliminary and change when the 2006-07 State budget is finalized.



2007-08 BUDGETED EXPENDITURES

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

Site Allocations	\$66,828,582
Salary Commitments	4,438,970
Employee Benefits	17,015,625
Retiree Benefits	6,857,143
Formula adjustments	766,291
Apprenticeship	382,169
Miscellaneous	818,000
Utilities	5,365,278
Managed Hiring	300,000
Resource Allocation Model	786,827
Insurance	865,613
Consult/Legal/Election Exp.	520,200
Staff Development	341,836
Tele/Soft/Hdwr Maint.	597,400
Technology Advancement	306,900
Retiree Reserve Transfer	1,500,000
Museum of Tolerance	<u>50,000</u>
Total Expenditures	\$107,383,339

2007-08 BEGINNING BALANCE

The beginning balance is estimated at \$9,300,845 and includes reserves of 4%. The remaining balance originates from specific projects and activities of the 2006-07 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 24 of this report. The current estimate is subject to change when final amounts become available following year-end close of the District's financial records.

2006-07 Ending Balances

Projections of 2006-07 ending balances as submitted by the Budget Offices at each site are as follows:

Site Ending Balances	Tentative Budget
College of San Mateo	\$0

At this stage in the budget development process, estimated expenditures exceed projected revenues by about \$1.8 million. This estimate will be revised during the summer months based upon changes in the State budget picture and final District expenditure projections. Because the District is shifting

Summer 2007 FTES into 2006-07, the additional funds received in 2006-07 will be used to cover the 2007-08 deficit. Plans are underway to address the issue on an ongoing basis, but the District anticipates having the funds to cover the marginal deficit.

Following are highlights of the components of the expenditure plan:

Salaries **\$71,171,580**

The expenditure projection for salaries includes increases for step placements and longevity only. The District completed year one of three-year agreements with CSEA, AFSCME, non-represented employees (including managers) and AFT. The 2007-08 settlement provides salary and benefit increases currently estimated at 4.53% for AFT and 4.50% for the other units, which equals or exceeds State COLA projections. The contracts will be in effect until June 30, 2010.

Employee Benefits **\$23,673,363**

The figures include benefit increases known to date.

Following is a list of benefit changes for the 2006-07 budget year:

PERS – The CalPERS Board of Administration recently announced that the local school employer contribution rate for 2007-08 would increase from 9.116% to 9.306% effective July 1, 2007. This increase

has not been built into the tentative budget but will be included when the budget is finalized.

Health Insurance – On January 1, 2007, health care benefit rates increased by approximately 11%, and it is expected that the rates will increase again on January 1, 2008. The percentage increases are unknown at this time, but information is expected to be available before the final budget is approved in September. Single coverage for all employee groups remains at \$604. Two party coverage was increased to \$822 for all employee groups. Family coverage was increased to \$1081. Only a few employees have not reached the cap of \$604 per month. In addition, most retirees do not have medical premium caps, so the District must pay the full cost of the increase. Set-aside estimates have been built into the budget for the higher costs.

Dental Insurance – Rates for Delta Dental increased 14% in October 1, 2006. PMI did not increase their rates.

Vision Care – Vision Service Provider (VSP) rates increased 7% in October 1, 2006.

Unemployment – The District's Unemployment Insurance Contribution Rate will remain at 0.45% for the 2007-08 fiscal year.

Workers' Compensation – The District anticipates a reduction in its insured workers' compensation rate by nearly 11%. This reduction is related to the District's 2006-07 claims experience. However, due to the increased compensation resulting from the

collective bargaining agreements, the total insured cost will increase by 6% or \$15,000.

Supplies **\$1,952,509**

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

Other Expenses & Services **\$7,485,600**

Utilities - The projection for the 2007-08 utilities expense budget represents a projected increase of \$1.3 million over current 2006-07 estimates. The budget is based on a 4% increase in square footage (48,000 more square feet), as well as a 25% 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 an amendment to its agreement with School Project for Utility Rate Reduction (SPURR), a public entity comprised of public education agencies, which was created to provide its members with reduced electricity and natural gas rates. The agreement will lock in fixed rates from July 1, 2007 through June 30, 2008 for natural gas.

An amendment to the District's direct access electricity agreement with Constellation New Energy has not yet been executed as wholesale power prices have remained high through the spring and the desired price target has not been achievable. A decision will be made before the end of the fiscal year to either amend the agreement or

return to PG&E generation 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.

Capital Outlay **\$125,537**

Expenditures in this category include equipment, library books, furniture, and site and building improvements. The majority of the District's capital outlay expenditures are included in the Capital Projects Fund.

Transfers/Other **\$2,974,750**

The Unrestricted General Fund budget includes transfers to other District funds. The Board of Trustees' annual contribution to the District's post-retirement benefit liability fund is \$1.5 million.

Also included are transfers to the Self-Insurance Fund, Child Development Fund and Parking Fund.

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 2006-07 experience as projected into 2007-08.

Property Liability Insurance is expected to increase by 17% due to significant increases in reported values resulting from the Capital Improvement Program.

The 2007-08 Self Insurance Fund budget detailed in Exhibit B on Page 27 totals \$5,938,362, including a net beginning balance of \$4,188,362 and estimated income of \$1,750,000, consisting a transfer from the General Fund and estimated accrued interest.

Debt Service Fund

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue to this fund comes from the general obligation bond (assessed property taxes) as well as the certificates of participation.

The Debt Service Fund budget for 2007-08 totals \$50,609,080, including net beginning balance of \$29,159,080 and estimated income of \$21,450,000. Estimated expenditures, including debt reduction principal and interest payments, totals \$28,149,707. The projected ending balance totals \$22,459,373.

The schedule of long-term debt detailed in Exhibit C can be found on Page 28.

Restricted General Fund

Projected budgets for specially funded programs are listed in Exhibit D on Page 29. Projections for the 2007-08 Tentative Budget are based upon the most current data available and total \$23,048,812. Included in the Restricted General Fund are the Health Services and Parking programs. Health fee income is estimated at \$800,000. Parking fee income is estimated at \$2,170,000.

The amounts included in this report will be revised when the District receives final notifications of awards and after the 2006-07 ending balances eligible for carryover into 2007-08 are finalized.

Capital Outlay Projects Fund

The Capital Projects Fund, detailed in Exhibit E on Page 30, is a restricted fund. This fund reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. Expenditures include balances for Board-approved amounts for State Scheduled Maintenance and Hazardous Substance Removal projects still in progress.

The 2007-08 estimated net beginning balance of \$511,330,959 consists primarily of Bond revenue. Estimated income is approximately \$44,053,703 for 2007-08. The Capital Projects Fund budget for 2007-08 includes net beginning balance and income totaling \$555,384,662, which is offset by

\$80,798,129 in budgeted project expenditures and the ending balance of \$474,586,533.

Revenue Bond Construction Fund

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



Capital improvements and construction are currently in progress at each of the three Colleges. Based on strategic planning sessions on the implementation plan for the next phase of the Capital Improvement Program, the design-build process has been identified as the preferred method of delivery.

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 2007-08 Tentative Budgets for Bookstores and Cafeterias are included on Pages 31 and 32.



The **Bookstore** Fund budget for 2007-08 totals \$14,230,307 including an estimated net beginning balance of \$5,695,849 and income of \$8,534,458 as detailed in Exhibit F on Page 31. The projected ending balance of \$5,793,872 includes provisions for increased annual cash flow requirements, inventory, full maintenance needs of store facilities, as well as partial reserves for new bookstores at Skyline College and College of San Mateo.

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

The **Cafeteria** Fund



budget for 2007-08 totals \$787,145 including \$624,491 in net beginning balance and \$162,655 in estimated income as detailed on Exhibit G on Page 32.

The income budget is based upon District contracts with the new vendor, Pacific Dining Inc., Pepsi Bottling Group, and Action Vending. Income is offset by an estimated expenditure level of \$138,655, which includes maintenance, repairs, replacement, computer access, utilities, and upgrades, as well as college support efforts.

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

Child Development Fund

The Child Development Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo. During Spring 1996, the Skyline College Children's Center was established. In Fall 1998, the Cañada College Child Development Center opened; however, the Center closed in 2002-03. The College is currently subcontracting its portion of the State General Center contract to the City of Pacifica. The Child Development Fund maintains the required financial accounting for all District child development centers.

Income and expenditures detailed in Exhibit H on Page 33 are based on estimated 2006-07 data available at the time of this report. The 2007-08 budget for the Child Development Fund totals \$1,268,201 including a net beginning balance of \$163,914 and estimated income of \$1,104,287.

Trust Funds (Financial Aid)



The Student Aid Fund detailed on Exhibit I on Page 34 includes the 2007-08 estimated allocations from the Federal government for Pell grants (PELL), Supplemental Educational Opportunity Grants (SEOG) and Academic Competitiveness Grants (ACG) estimated State funding for Cal Grants. The 2007-08 budget for the Student Aid Fund totals \$6,868,453, including a net

beginning balance of \$126,701 and estimated income of \$6,741,752.

Estimating Financial Aid is difficult because three of the major funding sources are student eligibility-based rather than college award-based. These three sources (PELL, ACG 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 grants.

State BOGG (Board of Governor's Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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

Direct financial aid payments to students from College EOP&S, CARE, and Federal TRIO grants typically are paid from the Student Aid Fund. Income is transferred into this fund from the respective programs in the Restricted General Fund.

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.

Total Compensation Systems, Inc. completed an actuarial study of the District's obligations, assessing the liabilities for current retirees, current employees who have already become eligible for post-retirement benefits and current employees. The actuarial study is complex as it projects future cash flows for benefits over 30 years.

The Reserve Fund budget for 2007-08 totals \$32,794,953 as detailed in Exhibit J on Page 35, including net beginning balance of \$26,894,953 and estimated income of \$5,900,000, consisting of the 2007-08 transfer of \$4,500,000 from the Unrestricted General Fund which includes the annual amount of \$1,500,000 plus an additional \$3,000,000 "prepaid" amount for 2008-09 and 2009-10 and estimated interest of \$1,400,000.

2007-08 TENTATIVE BUDGET SUMMARY

For 2007-08, the Unrestricted General Fund portion of the Tentative Budget is \$114,829,386 or approximately 14% of the total District budget, which is estimated at \$805,759,361. The relationship of each fund to the total Tentative Budget is illustrated in the table and chart which follow:

Fund	2007-08 Tentative Budget
General Fund, Unrestricted	\$114,829,386
General Fund, Restricted	23,048,812
Self-Insurance Fund	5,938,362
Debt Service Fund	50,609,080
Capital Projects Fund	555,384,662
Bookstore Fund	14,230,307
Cafeteria Fund	787,145
Child Development Fund	1,268,201
Trust Funds (Financial Aid)	6,868,453
Reserve for Post Retirement Benefits	32,794,953
TOTAL—ALL FUNDS	\$805,759,361

The adoption of the Tentative Budget by June 30, 2007, is a statutory requirement. The 2007-08 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 2007-08 Tentative Budget at its meeting of June 27, 2007 and the 2007-08 Final Budget on September 5, 2007.

SUPPLEMENTAL INFORMATION

Long-Term Debt

Long-Term Debt principal and interest schedules for both the general obligation bonds (June 30, 2003 - June 30, 2038) and the Certificates of Participation can be found on Page 73.

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 Page 74.

CAPITAL PROJECTS



San Mateo County voters approved two separate bond measures (Measure C in 2001 and Measure A in 2005) which will provide funding to update, modernize and retrofit the three community colleges serving San Mateo County. A Bond Oversight Committee composed of community leaders with expertise in finance, accounting, education and local government was established by the District Board of Trustees as required by law. The Bond Oversight Committee has met regularly to review bond project plans, timelines and proposed expenditures.

During fiscal year 2006-07, District and College administrators continue extensive planning, scheduling and campus consultation regarding scope and sequence of the major bond projects (modernization, new construction, repair) that are taking place at all three colleges. The District has invested a considerable amount of staff time in pre-construction planning and consultation activities in order to assure that bond project funds are efficiently and effectively expended on College improvements that will benefit students in the future.

In addition to the flagship projects (Science Building at CSM, Student Union and Science Annex at Skyline and the Library and Student Resource Center at Cañada College), a number of other renovation and infrastructure projects were completed during 2006-07. These projects include seismic upgrade and modernization, completion of ADA accessibility improvements, classroom upgrades including installation of technology systems, infrastructure and audio-visual equipment to support modern pedagogical methods, installation of state-of-the-art fire alarm systems and a number of energy efficiency projects.

RESOURCE ALLOCATION MODEL

For the past several years, the District has allocated its resources based on the previous year's site allocation plus salary adjustments. There were no adjustments for growth and no adjustments for special programs. In fiscal year 2006-07 the new Resource Allocation Model was implemented. The Committee on Budget and Finance decided that changes should be made only to current allocations with new revenues, thus ensuring that Colleges will not lose funding in the initial allocation. If needed, the budget reductions will be allocated across the board after all other allocations have been made. The full model can be found on Page 70.

The model is under review after its first year of implementation and will continue to be refined through the years.

2007-08 Tentative Budget Allocations

	Skyline	Cañada	CSM	District	Facilities	Districtwide	Total
2006-07 Site Allocation	\$17,785,768	\$11,125,716	\$24,254,522	\$6,420,624	\$4,670,133	\$37,950,953	\$102,207,716
1. Adjustment for 3-year average FTES	139,330	710					\$140,040
2. Fixed Costs						1,427,910	\$1,427,910
3. Facilities Square Footage					101,821		\$101,821
4. Growth	(38,759)	207,138	(69,094)				\$99,285
5. District Office				11,990	4,361		\$16,351
6. Special Allocations	731,852	414,177	1,068,294	327,331		848,562	3,390,216
7. Remaining Funds Across the Board							
Total Change	832,423	622,024	999,200	339,321	106,181	2,276,472	5,175,622
2007-08 Tentative	\$18,618,191	\$11,747,740	\$25,253,722	\$6,759,946	\$4,776,314	\$40,227,425	\$107,383,338

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 Systems 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 06/07, the District's expenses will be well within the current year revenues. The 07/08 Tentative Budget has a deficit which will be covered by reserves.
- 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, for 2004/05 was (\$20,305) and for 2005/06 was (\$47,680). The unrestricted GF Net Change in Fund Balance for 2006/07 is projected to be positive.
- Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Yes, by fund balance
- 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 3 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 we are 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 CBO works with the VPIs 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. A similar shift is happening in 2006/07.

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, however, the District's policy is to budget for a 4% reserve. This should increase.
- 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 negotiated 3 year agreements beginning July 1, 2007 with each of its bargaining units. These agreements will be funded out of a combination of growth, COLA and stability 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 in the past and should not be necessary for these 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%, in 2004/05 the District was at 85% and in 2005/06 the District was at 78%. For 2006/07, the District budgeted 82% and for 2007/08 (Tentative Budget) the District is budgeting 84%.

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 was integrated with payroll when Banner payroll was implemented in January, 2007.
- Does the district control unauthorized hiring?
 - With the implementation of Banner payroll, all positions are 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 completed an actuarial study in January.
- 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 \$1.5M annually and currently has about \$26M 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 December for 2005/06. 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.

2007-08 Tentative Budget Exhibits



Exhibit A:	Fund 1	Unrestricted General Fund	Page 24
Exhibit B:	Fund 2	Self Insurance Fund	Page 27
Exhibit C:	Fund 25	Debt Service Fund	Page 28
Exhibit D:	Fund 3	Restricted General Fund	Page 29
Exhibit E:	Fund 4	Capital Projects Fund	Page 30
Exhibit F	Fund 5	Bookstore Fund	Page 31
Exhibit G	Fund 5	Cafeteria Fund	Page 32
Exhibit H	Fund 6	Child Development Fund	Page 33
Exhibit I	Fund 7	Trust Funds (Financial Aid)	Page 34
Exhibit J	Fund 8	Post-Retirement Benefits Reserve	Page 35

**2007-08 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	Final Budget 2005-06	Tentative Budget 2006-07	Final Budget 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE				
Carryover Balances - Committed but unexpended				
Professional Development	\$139,864	\$145,000	\$139,864	\$140,000
Program Improvement	43,996	60,000	53,371	60,000
Staff Development	8,732	15,000	10,416	10,000
Video Conference/Network Upgrade	19,503	19,503	19,503	19,503
Faculty Internet Accounts	12,784	9,086	9,086	9,086
Duplicating Equipment Upgrade	27,979	27,194	27,194	18,000
CO Program Improvement	4,811	0	4,811	0
Facilities One-Time	885	0	0	0
SFSU/Cañada Project	33,906	50,000	56,131	35,000
Faculty Computer Funding	1,310	0	1,310	0
Pacific Heights Project	15,969	15,969	15,969	15,969
CSM High Tech Program	83,319	63,970	63,691	35,000
HAZMAT Project	8,227	8,227	8,227	0
Marketing Project	44,526	32,526	31,319	32,526
ITS Project	7,551	11,697	8,026	11,697
SFSU Nursing Program	145,200	150,000	161,944	130,000
Computer Loan-to-Own Program	16,048	0	0	0
Skyline College Computer Project	60,000	60,000	36,454	36,454
Emergency Preparedness	150,000	145,522	145,346	145,522
Election Expense	175,000	0	175,000	0
One-time 00-01 PFE allocations	54,620	52,920	54,620	0
Fleet Program	29,141	14,510	17,611	22,831
Equipment Surplus	0	39,032	36,735	40,766
Satellite Dish Contracts	0	431,539	0	375,385
Apprenticeship Programs	230,040	266,333	258,183	135,000
Contingency Increment	0	174,355	0	133,764
Prior Year Commitments	381,969	400,000	381,969	400,000
Other Carryover	652,169	500,000		600,000
FTES Growth Initiatives	750,000	750,000	750,000	0
Payroll Conversion Project	110,097	45,000	110,097	0
Managed Hiring Obligations	636,115	0	636,115	0
Subtotal	<u>\$3,843,761</u>	<u>\$3,487,383</u>	<u>\$3,212,992</u>	<u>\$2,406,503</u>
Savings for Rebudgeting				
College of San Mateo	\$747,987	\$720,000	819,905	0
Cañada College	537,627	610,000	717,615	495,000
Skyline College	469,824	80,000	214,090	278,000
Chanc. Office/Buildings and Grounds	246,728	250,000	303,393	350,000
Subtotal	<u>\$2,002,166</u>	<u>\$1,660,000</u>	<u>\$2,055,003</u>	<u>\$1,123,000</u>
ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET	\$5,845,927	\$5,147,383	\$5,267,995	\$3,529,503
Reserve for Contingency	\$3,798,005	\$3,798,005	\$4,087,377	\$4,087,378
Revolving Fund, and General Reserve	0	0	0	0
Subtotal	<u>\$3,798,005</u>	<u>\$3,798,005</u>	<u>\$4,087,377</u>	<u>\$4,087,378</u>
Unrestricted Balance	\$283,453	\$990,485	283,453	1,683,964
TOTAL ESTIMATED NET BEGINNING BALANCE	<u>\$9,927,388</u>	<u>\$9,935,873</u>	<u>\$9,638,825</u>	<u>\$9,300,845</u>

**2007-08 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
INCOME ASSUMPTIONS**

	Final Budget 2005-06	Tentative Budget 2006-07	Final Budget 2006-07	Tentative Budget 2007-08
ESTIMATED CURRENT INCOME				
General Revenue and Fees	\$87,719,758	\$91,246,000	94,901,976	96,696,625
Restoration/Growth	298,250	1,000,000	0	1,549,452
Basic Skills	0	0		0
Fold-In of Categoricals	0	0		0
Partnership for Excellence	0	0		0
Lottery	2,400,000	2,400,000	2,400,000	2,400,000
State Part-Time Faculty Support	1,208,000	1,208,000	1,208,079	1,208,079
Apprenticeship Programs	368,000	311,000	382,169	382,169
Non-Resident Tuition	1,372,000	1,552,000	1,552,000	1,552,000
Interest Income	950,000	958,000	958,000	958,000
Mandated Cost Reimbursement	0	0	0	0
Miscellaneous Income	634,118	634,000	782,216	782,216
TOTAL ESTIMATED CURRENT INCOME	\$94,950,126	\$99,309,000	102,184,440	105,528,541
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)	\$104,877,514	\$109,244,873	\$111,823,265	\$114,829,386
EXPENDITURE PLAN				
ESTIMATED 2006-07 CARRYOVER				
COMMITMENTS (From Previous Page)	\$3,843,761	\$3,487,383	\$3,212,992	\$2,406,503
Contingency Increment (Included below)	0	(174,355)	0	(133,764)
ESTIMATED SAVINGS FOR				
REBUDGETING (From Previous Page)	2,002,166	1,660,000	2,055,003	1,123,000
COMMITMENTS AND REBUDGETED SAVINGS	\$5,845,927	\$4,973,028	\$5,267,995	\$3,395,739
ESTIMATED CURRENT EXPENDITURES:				
Site Allocations				
College/District Base Allocations	\$62,599,341	\$63,915,472	64,256,764	66,828,582
Formula Adjustments/Contracts	618,193	618,193	766,291	766,291
Apprenticeship Programs	368,000	311,000	382,169	382,169
Salary commitments (Hrly. COLA)	0	0	3,590,409	4,438,970
Matriculation	0	0	0	0
Districtwide Obligations				
Employee/Retiree Benefits	21,250,000	21,597,000	22,500,000	23,872,768
Utilities	3,854,322	5,246,000	4,547,473	5,365,278
Insurance	800,000	832,000	832,000	865,613
Soft/Hardware Maintenance Contracts	597,400	597,400	597,400	597,400
Special Appropriations				
FTES Growth	0	750,000	825,000	0
Managed Hiring	0	300,000	0	300,000
Resource Allocation Model	0	102,000	0	429,331
Miscellaneous	775,000	818,000	818,000	818,000
Consultants/Legal Expense	300,000	300,000	300,000	320,200
Election	175,000	200,000	200,000	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 2005-06	Tentative Budget 2006-07	Final Budget 2006-07	Tentative Budget 2007-08
Professional Development	237,000	237,000	245,312	253,837
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
ESTIMATED CURRENT EXPENDITURES	\$93,519,156	\$97,768,965	\$101,805,718	\$107,383,339
TOTAL ESTIMATED EXPENDITURES including carryover	\$99,365,083	\$102,741,993	\$107,073,713	\$110,779,078
Reserve for Contingency	\$3,798,005	\$3,972,360	\$4,087,378	\$4,221,142
Revolving Fund, Stores, & General Reserve	0	0	0	0
Unallocated Ending Balance	283,453	990,485	283,453	1,683,964
Estimated Marginal Revenue/Deficit	1,430,970	1,540,035	378,722	(1,854,798)
Subtotal	\$5,512,428	\$6,502,880	\$4,749,553	\$4,050,308
TOTAL EXPENDITURES + RESERVES (Unrestricted General Fund)	\$104,877,514	\$109,244,873	\$111,823,266	\$114,829,386

2007-08 TENTATIVE BUDGET - SELF-INSURANCE FUND

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$ 528,893	\$ 3,321,927	\$ 3,321,927	\$ 4,188,362
ESTIMATED INCOME				
Interest	\$ 11,824	\$ -	\$ -	\$ -
Self Insurance Transfer	2,760,000	1,380,000	1,750,000	1,750,000
Interfund Transfer In	-	332,000	332,000	-
TOTAL ESTIMATED INCOME	<u>\$ 2,771,824</u>	<u>\$ 1,712,000</u>	<u>\$ 2,082,000</u>	<u>\$ 1,750,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 3,300,717</u></u>	<u><u>\$ 5,033,927</u></u>	<u><u>\$ 5,403,927</u></u>	<u><u>\$ 5,938,362</u></u>
ESTIMATED EXPENDITURES				
Salaries	\$ -	\$ 38,968	\$ 53,016	\$ 54,700
Benefits	-	12,662	12,549	13,128
Supplies	-	10,000	-	10,000
Operating Expenses	(21,210)	2,805,000	1,150,000	700,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ (21,210)</u>	<u>\$ 2,866,630</u>	<u>\$ 1,215,565</u>	<u>\$ 777,828</u>
TOTAL ENDING BALANCE	<u>\$ 3,321,927</u>	<u>\$ 2,167,297</u>	<u>\$ 4,188,362</u>	<u>\$ 5,160,534</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$ 3,300,717</u></u>	<u><u>\$ 5,033,927</u></u>	<u><u>\$ 5,403,927</u></u>	<u><u>\$ 5,938,362</u></u>

2007-08 TENTATIVE BUDGET - DEBT SERVICE

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$ 10,019,899	\$ 5,669,093	\$ 5,669,093	\$ 29,159,080
ESTIMATED INCOME				
Interest	\$ 327,310	\$ 426,126	\$ 1,828,665	\$ 450,000
Property Taxes	7,628,911	9,933,018	21,000,000	21,000,000
Transfer In	32,047,839	-	-	-
Others	211,781	-	14,088,335	-
TOTAL ESTIMATED INCOME	<u>40,215,841</u>	<u>10,359,144</u>	<u>36,917,000</u>	<u>21,450,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 50,235,740</u>	<u>\$ 16,028,237</u>	<u>\$ 42,586,093</u>	<u>\$ 50,609,080</u>
ESTIMATED EXPENDITURES				
Debt Reduction - Principal	\$ 35,201,945	\$ 2,435,000	\$ 2,435,000	\$ 12,245,000
Debt Reduction - Interest	6,934,513	7,498,018	9,681,820	15,904,707
Others	2,430,189	-	1,310,193	-
TOTAL ESTIMATED EXPENDITURES	<u>\$ 44,566,647</u>	<u>\$ 9,933,018</u>	<u>\$ 13,427,013</u>	<u>\$ 28,149,707</u>
TOTAL ENDING BALANCE	<u>\$ 5,669,093</u>	<u>\$ 6,095,219</u>	<u>\$ 29,159,080</u>	<u>\$ 22,459,373</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 50,235,740</u>	<u>\$ 16,028,237</u>	<u>\$ 42,586,093</u>	<u>\$ 50,609,080</u>

2007-08 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		250,000			250,000
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	VTEA IC	Federal	273,654	137,601	204,185		615,440
30034	VTEA Tech Prep	Federal	73,700	73,700	73,700	8,844	229,944
30057	Workability III	Federal			142,109		142,109
30071	VTEA IB Regional Consortia	Federal	336,000				336,000
30075	UISFL Asian Studies	Federal			80,000		80,000
30077	National Science Foundation - Chemistry	Federal		270,000			270,000
31002	* DSP&S	State	791,036	345,744	566,293		1,703,073
31003	* EOP&S	State	631,482	501,578	563,128		1,696,188
31004	* EOP&S/CARE	State	31,989	36,818	56,071		124,878
31009	* Matriculation	State	571,636	373,191	425,079		1,369,905
31012	Foster Care Education	State		98,085			98,085
31016	AB602-Board Fin Asst Prog Adm Allow	State	294,503	224,016	264,914		783,433
31028	Instructional Equip Block Grant	State				554,615	554,615
31030	T-Com & Technology	State				109,092	109,092
31031	CalWORKs	State	101,250	101,250	101,250		303,750
31032	Middle College High School	State	136,769	136,769			273,538
31033	TANF	Federal	23,750	23,750	23,750		71,250
31035	Center for Int'l Trade Development	State			205,000		205,000
31045	AB1725 Staff Diversity	State				22,888	22,888
31054	Statewide Leadership Multimedia	State	162,500				162,500
31055	MESA/CCCP	State		81,500	81,500		163,000
31069	Prop 20--Lottery	State				420,112	420,112
31078	Enrollment Growth AD Nursing	State	68,252				68,252
31088	Econ Dev Quick Start Biotechnology	State			180,238		180,238
31089	Cabrillo CCD Quick Start Multimedia	State	12,400	18,000	10,000		40,400
31090	Basic Skills Reappropriation	State				500,000	500,000
31091	Career Tech Ed Equipment	State				305,892	305,892
31093	IDRC Judicial Career Training	State	306,913				306,913
31094	IDRC International Logistics Training	State			340,143		340,143
31095	JDIT Calibration Technician Training	State	298,988				298,988
31096	IDRC West Valley-Mission CCD	State	38,983				38,983
31098	Econ Dev Health Careers Pathways	State		125,000			125,000
32003	Public Bdcst-CSG-TV	Local	642,078				642,078
32004	Public Bdcst-CSG-FM	Local	183,144				183,144
32005	Public Bdcst-Interconnect	Local	13,251				13,251
32017	Menlo Park Redevelopment	Local		180,000			180,000
32055	Peninsula Health Care District	Local	290,385				290,385
32063	Preschool for All - SMCOE	Local		242,196			242,196
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	30,000	2,000	98,000	22,109	152,109
35046	Peninsula Library Systems	Local				145,200	145,200
38171	SEIU-United Healthcare Workers West	Local			25,261		25,261
39001	Parking Fees	Local	1,110,000	360,000	700,000		2,170,000
39017	Community Education	Local	550,000				550,000
39030	Health Service Fees	Local	336,000	178,000	286,000		800,000
Total 2007-2008 Tentative Budget			<u>\$11,715,047</u>	<u>\$4,062,998</u>	<u>\$5,182,016</u>	<u>\$2,088,752</u>	<u>\$23,048,812</u>

* Selected State categorical funds are calculated at 95% of the 2006-07 final allocation plus a 4.53% COLA

2007-08 TENTATIVE BUDGET - CAPITAL PROJECTS FUND

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$129,362,713	\$ 213,940,712	\$ 213,940,712	\$ 511,330,959
ESTIMATED INCOME				
Bond Construction	\$183,139,682	\$ 9,950,000	\$340,417,271	\$ 17,000,000
Capital Outlay Projects - State Funded	15,222,401	8,200,131	338,821	23,905,000
Capital Outlay - Planning	99	19,802	5,500,000	0
C.O.P. Capital Projects	9,714,632	4,000,000	300,000	0
Educational Facility Master Planning	0	0	450,000	0
Facilities Capital Improvement	2,568,934	0	252,399	0
Foundation Funded Projects	5,139	36,314	22,711	13,603
Hazardous Substances Projects -State Funded	250,309	338,821	9,598,942	500,100
Interest	0	0	1,137,425	1,200,000
Other Facilities Improvements	250,000	0	0	0
Pacific Heights Project - Skyline	4,569,770	0	0	0
Property Management Study	0	0	113,679	0
Redevelopment	1,357,761	1,400,000	1,400,000	1,400,000
Scheduled Maintenance - State Funded	751,905	0	722,218	0
Scheduled Maintenance - District Funded	200,000	0	60,000	0
Non-resident capital outlay recovery fee	52,171	58,900	38,573	35,000
TOTAL ESTIMATED INCOME	<u>\$218,082,803</u>	<u>\$ 24,003,968</u>	<u>\$360,352,039</u>	<u>\$ 44,053,703</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$347,445,516</u>	<u>\$ 237,944,680</u>	<u>\$574,292,751</u>	<u>\$ 555,384,662</u>
ESTIMATED EXPENDITURES				
Bond Construction	\$ 92,783,793	\$ 76,661,367	\$ 49,702,228	\$ 52,549,000
Capital Outlay - Planning	0	0	39,000	100,000
Capital Outlay Projects - State Funded	15,222,401	8,200,131	338,821	23,905,000
C.O.P. Capital Projects	11,364,555	12,833,451	2,959,323	2,535,000
Educational Facility Master Planning	0	3,283,289	7,055	10,000
Facilities Capital Improvement	3,249,790	4,264,531	111,184	250,000
Foundation Funded Projects	25,139	16,323	4,183	11,664
Hazardous Substances Projects -State Funded	250,309	338,821	9,410,057	500,100
Other Facilities Improvements	237,355	12,645	0	0
Pacific Heights Project - Skyline	4,257,675	27,259,671	0	0
Property Management Study	53,303	687,347	53,886	60,000
Redevelopment	4,310,580	3,846,029	301,245	100,000
Scheduled Maintenance - State Funded	1,749,204	10,340	3,254	729,304
Scheduled Maintenance - District Funded	0	200,000	31,556	48,061
Non-resident capital outlay recovery fee	700	368,972	0	0
TOTAL ESTIMATED EXPENDITURES	<u>\$133,504,804</u>	<u>\$ 137,982,917</u>	<u>\$ 62,961,792</u>	<u>\$ 80,798,129</u>
TOTAL ENDING BALANCE	<u>\$213,940,712</u>	<u>\$ 99,961,763</u>	<u>\$511,330,959</u>	<u>\$ 474,586,533</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$347,445,516</u>	<u>\$ 237,944,680</u>	<u>\$574,292,751</u>	<u>\$ 555,384,662</u>

2007-08 TENTATIVE BUDGET - BOOKSTORE FUND

	Actual 2005-06	Adopt Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$ 5,298,468	\$ 5,697,411	\$ 5,697,411	\$ 5,695,849
ESTIMATED INCOME				
Sales	\$ 7,350,791	\$ 7,704,945	\$ 7,950,449	\$ 8,109,458
Other	198,740	313,710	391,504	425,000
TOTAL ESTIMATED INCOME	<u>\$ 7,549,531</u>	<u>\$ 8,018,655</u>	<u>\$ 8,341,952</u>	<u>\$ 8,534,458</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 12,847,999</u>	<u>\$ 13,716,066</u>	<u>\$ 14,039,363</u>	<u>\$ 14,230,307</u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$ 5,214,312	\$ 5,306,957	\$ 5,860,305	\$ 5,975,000
(Classified) Salaries	1,358,554	1,221,268	\$ 1,281,495	1,300,000
Employee Benefits	375,350	317,790	\$ 360,495	310,128
Supplies	23,756	25,880	\$ 25,880	30,000
COP Interest Payment	211,781	-	\$ -	-
Other Operating Expense	286,639	711,123	\$ 640,000	650,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 7,470,392</u>	<u>\$ 7,583,018</u>	<u>\$ 8,168,175</u>	<u>\$ 8,265,128</u>
DISTRICT SUPPORT PAID/(RECEIVED)				
Salaries & Benefits	\$ 68,521	\$68,000	\$78,870	\$ 88,607
Rent	62,493	\$67,700	\$67,700	67,700
Donations	-	\$0	\$28,769	15,000
POS system	(450,817)			
TOTAL DISTRICT SUPPORT	<u>\$ (319,803)</u>	<u>\$ 135,700</u>	<u>\$ 175,339</u>	<u>\$ 171,307</u>
TOTAL ENDING BALANCE	<u>\$ 5,697,411</u>	<u>\$ 5,997,348</u>	<u>\$ 5,695,849</u>	<u>\$ 5,793,872</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 12,847,999</u>	<u>\$ 13,716,066</u>	<u>\$ 14,039,363</u>	<u>\$ 14,230,307</u>

2007-08 TENTATIVE BUDGET - CAFETERIA FUND

	07-08 wkst Actual 2005-06	07-08 wkst Final Budget 2006-07	07-08 wkst Estimated Actual 2006-07	07-08 wkst Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$ 692,808	\$ 630,858	\$ 630,858	\$ 624,491
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$ 58,949	\$ 55,000	\$ 65,000	\$ 65,000
Special Contract Revenue	23,666	20,000	15,000	20,000
Vending Income	59,928	55,000	59,655	59,655
Other (interest/other)	21,707	20,000	18,555	18,000
TOTAL INCOME	<u>\$ 164,250</u>	<u>\$ 150,000</u>	<u>\$ 158,209</u>	<u>\$ 162,655</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 857,058</u>	<u>\$ 780,858</u>	<u>\$ 789,067</u>	<u>\$ 787,145</u>
ESTIMATED EXPENDITURES				
District/College Support	\$ 144,681	\$ 55,000	\$ 71,377	\$ 59,655
Operational Expenses	81,519	78,000	93,200	79,000
TOTAL EXPENDITURES	<u>\$ 226,200</u>	<u>\$ 133,000</u>	<u>\$ 164,577</u>	<u>\$ 138,655</u>
TOTAL ENDING BALANCE	<u>\$ 630,858</u>	<u>\$ 647,858</u>	<u>\$ 624,491</u>	<u>\$ 648,491</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 857,058</u>	<u>\$ 780,858</u>	<u>\$ 789,067</u>	<u>\$ 787,145</u>

2007-08 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$250,125	\$272,565	\$272,565	\$288,914
ESTIMATED INCOME				
Fees	\$117,720	\$140,273	\$175,104	\$180,000
Gifts and Donations	23,141	20,000	20,000	20,000
Calif. Dept. of Educ. - Child Development	506,165	530,071	451,378	533,399
Calif. Dept. of Educ. - Child Nutrition	1,879	2,100	2,000	2,100
Federal Revenue - Child Nutrition	31,496	42,245	31,200	33,000
Calif. Dept. of Educ. - Facilities Renovation	10,500	0	0	0
Interest	0	0	0	0
Investment	0	0	0	0
Incoming Transfers/Other	251,443	294,374	313,919	335,788
TOTAL INCOME	\$942,344	\$1,029,063	\$993,601	\$1,104,287
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,192,469</u>	<u>\$1,301,628</u>	<u>\$1,266,166</u>	<u>\$1,393,201</u>
ESTIMATED EXPENDITURES				
Salaries	\$556,507	\$590,737	\$649,913	\$669,410
Employee Benefits	185,450	229,003	226,733	251,414
Supplies	19,158	10,000	10,982	11,000
Food	49,487	50,000	49,284	52,000
Other Operating Expense	98,802	111,498	40,340	97,000
Other Equipment	10,500	0	0	0
TOTAL ESTIMATED EXPENDITURES	\$919,904	\$991,238	\$977,252	\$1,080,824
ESTIMATED ENDING BALANCE	\$272,565	\$310,390	\$288,914	\$312,377
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,192,469</u>	<u>\$1,301,628</u>	<u>\$1,266,166</u>	<u>\$1,393,201</u>

2007-08 TENTATIVE BUDGET - TRUST FUNDS

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$127,962	\$126,701	\$126,701	\$126,701
ESTIMATED INCOME				
Federal Pell, SEOG, ACG	\$5,923,473	\$5,951,598	5,500,000	\$6,021,752
Cal Grants	545,021	545,021	510,000	550,000
Transfers-In	154,703	0	170,000	170,000
Other	1,864	0	0	0
TOTAL ESTIMATED INCOME	<u>\$6,625,061</u>	<u>\$6,496,619</u>	<u>\$6,180,000</u>	<u>\$6,741,752</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$6,753,023</u>	<u>\$6,623,320</u>	<u>\$6,306,701</u>	<u>\$6,868,453</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$155	\$25,165	\$0	\$21,752
Federal Pell, SEOG, ACG	5,923,318	5,926,433	5,500,000	6,000,000
Cal Grants	545,021	545,021	510,000	550,000
Other (EOP&S, CARE, TRIO)	157,828	0	170,000	170,000
TOTAL EXPENDITURES	<u>\$6,626,322</u>	<u>\$6,496,619</u>	<u>\$6,180,000</u>	<u>\$6,741,752</u>
TOTAL ENDING BALANCE	\$126,701	\$126,701	\$126,701	\$126,701
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$6,753,023</u>	<u>\$6,623,320</u>	<u>\$6,306,701</u>	<u>\$6,868,453</u>

2007-08 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS

	Actual 2005-06	Final Budget 2006-07	Estimated Actual 2006-07	Tentative Budget 2007-08
ESTIMATED NET BEGINNING BALANCE	\$21,961,007	\$24,219,353	\$ 24,219,353	\$ 26,894,953
ESTIMATED INCOME				
Incoming Transfers	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000
Interest	712,956	1,020,000	1,175,600	1,400,000
Home Loan Income	45,390	-	-	-
TOTAL INCOME	<u>\$ 2,258,346</u>	<u>\$ 2,520,000</u>	<u>\$ 2,675,600</u>	<u>\$ 5,900,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$24,219,353</u></u>	<u><u>\$26,739,353</u></u>	<u><u>\$ 26,894,953</u></u>	<u><u>\$ 32,794,953</u></u>
ESTIMATED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ENDING BALANCE	<u>\$24,219,353</u>	<u>\$26,739,353</u>	<u>\$ 26,894,953</u>	<u>\$ 32,794,953</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$24,219,353</u></u>	<u><u>\$26,739,353</u></u>	<u><u>\$ 26,894,953</u></u>	<u><u>\$ 32,794,953</u></u>

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Site Allocations by Account and Program Categories



The documents in this section are sorted by site (location) and include information regarding the 2007-08 Tentative Budget, as well as historical data. Within each site, the first page details the site allocation by major account category. The second page details the allocation by program category.

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Districtwide	Page 56



**San Mateo County Community College District
2007-08 Cañada College Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006 STAFF FTE	2007-08 Tentative BUDGET	2007 STAFF FTE	CHANGE FROM 2006-07
1000	Academic Salaries	\$8,358,545	\$7,777,301	\$7,759,625	\$8,699,415	\$8,278,874	65.33	\$8,633,995	67.67	(\$65,420)
2000	Classified Salaries	2,436,464	2,415,998	2,755,416	2,793,200	2,548,170	48.24	3,063,153	47.79	269,953
3000	Employee Benefits	2,349,099	2,349,121	2,546,425	2,582,679	2,348,284	0.00	2,778,353	0.00	195,674
4000	Supplies Materials	182,527	169,740	162,365	204,162	197,203	0.00	114,890	0.00	(89,272)
5000	Other Operating Expenses	484,223	473,334	446,871	548,236	466,456	0.00	(65,206)	0.00	(613,442)
6000	Capital Outlay	578	578	531	2,246	1,715	0.00	0	0.00	(2,246)
7000	Other Outgo Expenses	11,840	11,840	910	10,414	0	0.00	910	0.00	(9,506)
Salary and Benefits		13,144,108	12,542,420	13,061,466	14,075,294	13,175,328	113.56	14,475,501	115.46	400,207
General & Admin.		679,168	655,492	610,677	765,058	665,374	0.00	50,594	0.00	(714,464)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		\$13,823,276	\$13,197,912	\$13,672,143	\$14,840,352	\$13,840,702	113.56	\$14,526,095	115.46	(\$314,257)



**San Mateo County Community College District
2007-08 Cañada Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
020110	Architectural Technology	\$9,328	\$17,669	\$0	\$8,793	\$21,613	0.00	\$0	0.00	(\$8,793)
020300	Interior (Environ, Design)	167,403	216,511	0	999	3,745	0.00	0	0.00	(999)
040110	Biology	508,094	504,951	365,023	504,678	635,277	4.30	380,455	4.00	(124,223)
050100	Business and Commerce	631,193	624,743	352,870	450,353	534,771	3.77	532,317	5.55	81,964
061410	Multimedia	414	414	177,767	204,635	228,398	1.96	201,235	2.00	(3,400)
061600	Multimedia	0	13	0	0	0	0.00	0	0.00	0
069900	Other Communications	208,056	210,381	0	0	0	0.00	0	0.00	0
070100	Information Technology	47,076	45,694	39,298	37,220	36,203	0.30	42,754	0.40	5,534
083500	Physical Education	327,329	431,656	149,899	310,190	466,855	1.60	262,944	2.60	(47,246)
083510	Physical Fitness/Body Mov	100,576	115,494	65,321	93,635	119,932	0.92	65,021	0.92	(28,614)
089901	General Instruction	936,443	(94,050)	2,836,507	1,899,410	0	0.00	2,394,359	0.00	494,949
090100	Engineering, General	0	0	0	0	27,215	0.00	0	0.00	0
100200	Art	247,573	247,573	183,267	233,380	243,237	1.59	209,998	1.80	(23,382)
100400	Music	80,079	80,080	82,984	116,855	130,684	1.00	94,025	1.00	(22,830)
100700	Dramatic Arts	101,857	101,859	21,093	32,307	54,104	0.17	110,322	1.00	78,015
110100	Foreign Languages, Gen	133,838	133,836	81,350	113,571	128,033	0.80	111,606	1.00	(1,965)
120370	Medical Assistant/Office	45,701	82,162	1,800	38,276	98,397	0.00	850	0.00	(37,426)
122500	Radiological Technologies	217,914	247,585	170,781	223,287	269,983	2.00	197,236	2.00	(26,051)
130100	Consumer Homemaking	157,067	189,600	0	0	0	0.00	0	0.00	0
130200	Interior Design & Merch	414	414	103,636	162,660	236,791	1.00	111,592	1.00	(51,068)
130300	Fashion	414	414	103,734	152,956	198,526	1.00	111,165	1.00	(41,791)
130500	Child Development/ECE	540	540	229,082	277,025	364,150	2.20	162,649	1.60	(114,376)
150100	English, General	801,105	801,106	627,575	777,242	871,077	7.80	654,793	7.03	(122,449)
150600	Speech Communication	88,602	88,602	82,393	100,837	100,363	1.00	91,138	1.00	(9,699)
150900	Philosophy	114,409	114,410	104,897	129,087	134,207	1.00	112,458	1.00	(16,629)
160100	Library Science	6,971	6,971	7,052	7,558	6,798	0.09	7,845	0.09	287
170100	Mathematics	873,460	961,994	623,890	806,433	934,703	6.40	807,550	7.80	1,117
190100	Physical Sciences, Gen	368,865	395,009	376,937	449,784	438,595	4.20	409,085	4.20	(40,699)
200100	Psychology, General	169,886	169,887	104,397	136,613	159,723	1.00	110,238	1.00	(26,375)

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
210400 Human Services	69,075	90,923	41,850	76,313	102,408	0.43	34,695	0.18	(41,618)
210710 Child Development	322,281	382,512	0	0	0	0.00	0	0.00	0
210730 Life Span-Chld Dev, Fam	1,143	2,316	0	0	0	0.00	0	0.00	0
220100 Social Sciences, General	92,371	92,370	93,401	108,281	108,873	1.30	77,766	1.00	(30,515)
220200 Anthropology	25,209	41,688	0	20,630	48,938	0.00	102,109	1.00	81,479
220400 Economics	93,238	94,898	61,157	89,635	97,205	0.67	73,503	0.67	(16,132)
220500 History	143,180	143,180	78,653	128,872	175,900	1.00	87,098	1.00	(41,774)
220600 Geography	4,084	7,824	0	4,608	10,166	0.00	0	0.00	(4,608)
220700 Political Science	103,721	103,724	77,937	97,383	108,266	1.00	86,560	1.00	(10,823)
490104 ITV Instruction	24,152	21,114	23,059	23,059	3,127	0.00	23,059	0.00	0
493000 General Studies	36,301	36,451	36,420	37,780	35,811	0.45	37,835	0.45	55
493001 Basic Skills	391,550	326,521	378,011	378,699	335,214	3.94	372,688	3.94	(6,011)
493010 Guidance	57,725	57,726	44,432	68,216	86,414	0.52	35,651	0.32	(32,565)
493012 Cooperative Education	133,383	140,691	118,469	118,864	120,641	1.00	108,377	1.00	(10,487)
493030 Learning Skills - Handicap	57,310	51,981	43,439	62,630	49,754	1.36	131,471	1.36	68,841
493080 English as a Second Langu	1,033,470	1,033,469	359,420	759,784	1,105,331	4.50	448,380	4.56	(311,404)
601000 Academic Administration	11,589	10,186	0	0	0	0.00	0	0.00	0
601001 VP for Instruction	373,532	347,895	381,220	381,220	339,051	3.00	373,280	3.00	(7,940)
601002 Accreditation	39,664	39,664	46,677	55,649	68,479	0.46	14,063	0.00	(41,586)
601004 Division Dean	966,547	953,068	992,391	991,519	898,502	9.15	995,660	9.15	4,141
601006 Academic Senate	27,651	27,651	39,252	43,476	54,227	0.40	42,766	0.40	(710)
602001 Student Learning Outcomes	41,133	41,133	40,874	43,714	38,677	0.40	22,878	0.20	(20,836)
611000 Library	274,361	272,661	259,177	282,658	252,834	3.63	350,337	3.63	67,679
613000 Learning Center	0	0	0	0	450	0.00	0	0.00	0
621000 Reg,Transfers,Transcripts	530,317	530,319	611,213	631,713	538,515	7.23	599,532	6.23	(32,181)
621001 Commencement	158	158	700	5,700	4,775	0.00	5,000	0.00	(700)
622001 Resch/Eval-Matriculn	30,642	60,695	105,816	106,568	97,416	1.00	105,816	1.00	(752)
623003 Recruitment	56,268	56,266	58,608	63,608	50,890	0.67	72,430	0.67	8,822
631000 Counseling Services	260,399	261,960	331,096	335,377	271,787	3.51	487,398	4.55	152,021
631010 Transfer Center	34,930	34,930	74,036	74,036	66,731	0.84	78,782	0.84	4,746
632001 Skls Assess/Matricltn	27,340	27,340	72,351	72,351	68,768	1.00	76,394	1.00	4,043

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
639001 Career Education Office	0	0	21,505	21,505	2,376	0.00	4,150	0	(17,355)
641000 Vice President - Student	265,892	265,892	280,892	280,892	259,445	2.00	283,007	2.00	2,115
642000 Financial Aid Administrat	263,617	263,619	272,215	272,215	253,347	2.68	272,897	2.68	682
642002 Federal Workstudy CODE	(3,000)	0	3,510	3,510	0	0.00	3,510	0.00	0
642600 EOPS Administration	114,356	114,360	191,554	149,041	127,035	1.85	118,439	1.00	(30,602)
643000 Health Services	20,819	20,820	10,334	9,845	9,674	0.00	8,127	0.00	(1,718)
646000 Handicapped Student Srvs	0	0	0	0	231	0.00	0	0.00	0
647000 Foreign Student Services	1,625	1,625	0	0	0	0.00	0	0.00	0
649001 CODEs & Svcs	3,943	3,943	0	13,400	5,973	0.00	6,460	0.00	(6,940)
649003 EOPS Srvc for Students	0	0	0	150	150	0.00	0	0.00	(150)
649900 Other Student Services	38	38	0	0	0	0.00	0	0.00	0
651000 Maintenance/Operation	0	0	0	0	1	0.00	0	0.00	0
651002 Custodial Services	0	0	0	0	75	0.00	0	0.00	0
661000 Institutional Research	0	0	0	68,000	68,000	0.00	0	0.00	(68,000)
661001 Rsrch/Develop Instr Plan	6	568	0	0	0	0.00	0	0.00	0
662000 Management Planning	328,784	329,031	281,180	310,184	298,671	3.03	387,363	3.00	77,179
662001 Trust/Collaborative Actvt	0	282	1,300	1,300	0	0.00	1,300	0.00	0
669002 AFT Negotiated	6,271	6,271	20,211	21,663	19,268	0.20	0	0.00	(21,663)
671000 Fiscal Operations	409,367	409,126	469,869	473,853	467,585	6.02	509,065	5.27	35,212
672000 General Administrative Sv	51,471	51,471	0	0	0	0.00	0	0.00	0
673000 Logistical Services	2,382	2,382	2,000	2,000	0	0.00	2,000	0.00	0
673001 Security	0	0	910	910	0	0.00	910	0.00	0
673004 Central Duplicating	32,953	32,953	38,168	38,276	24,973	0.40	38,168	0.40	(108)
673005 Mail Service	105,307	105,312	133,261	133,261	107,825	0.85	133,360	0.85	99
674000 Staff Services	219	219	0	0	0	0.00	0	0.00	0
674002 Management Develop	0	0	0	0	(2,000)	0.00	0	0.00	0
674004 Faculty Development	0	0	0	8,450	8,625	0.08	21,888	0.20	13,438
675000 Community Relations	239,211	239,012	246,084	246,084	218,872	1.00	246,084	1.00	0
678000 Management Info Svrc	8,096	5,576	7,500	7,500	0	0.00	0	0.00	(7,500)
679006 Reimbursable Costs	(31,241)	(31,241)	0	0	(32,239)	0.00	0	0.00	0
679900 Other Gen'l Inst Support	88,462	88,512	93,498	93,498	85,066	1.00	93,498	1.00	0

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
689003 Civic Center Theater	84,300	84,301	84,308	84,308	76,043	1.00	84,308	1.00	0
691000 Food Services	20	20	0	0	0	0.00	0	0	0
692000 Parking	11,840	11,840	0	0	0	0.00	0	0.00	0
694000 Student/Cocurricular Acti	135,704	129,644	166,261	168,009	165,461	0.92	172,362	0.92	4,353
694001 Student Publications	0	0	0	0	0	0.00	3,400	0.00	3,400
699001 Student Activities	75,474	75,475	86,371	102,371	95,956	1.00	110,636	1.00	8,265
702000 Noninstitutional Activity	29	29	0	0	0	0.00	0	0.00	0
870441 Cash Over/Short	0	0	0	0	(7)	0.00	0	0.00	0
TOTALS	\$13,823,276	\$13,197,912	\$13,672,143	\$14,840,352	\$13,842,936	114.00	\$14,526,095	115.46	(\$314,257)



San Mateo County Community College District
2007-08 College of San Mateo Site Allocation Funds
By Major Account Category
Minor differentials are due to system rounding

CODE	Major Account	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006 STAFF FTE	2007-08 Tentative BUDGET	2007 STAFF FTE	CHANGE FROM 2006-07
1000	Academic Salaries	\$18,734,257	\$18,395,418	\$16,783,502	\$19,251,022	\$19,714,415	167.11	\$19,361,028	159.98	\$110,006
2000	Classified Salaries	5,378,023	5,219,679	5,784,309	5,762,044	5,241,714	101.42	5,881,786	96.97	119,742
3000	Employee Benefits	5,410,495	5,405,336	5,481,633	5,589,063	5,418,650	0.00	5,873,528	0.00	284,465
4000	Supplies Materials	377,520	343,789	303,201	325,691	332,200	0.00	323,976	0.00	(1,715)
5000	Other Operating Expenses	1,232,485	1,077,651	1,160,007	1,263,006	1,030,486	0.00	(536,573)	0.00	(1,799,579)
6000	Capital Outlay	24,096	23,065	5,000	3,050	0	0.00	5,000	0.00	1,950
7000	Other Outgo Expenses	185,319	185,318	218,503	218,503	0	0.00	218,503	0.00	0
Salary and Benefits		29,522,775	29,020,433	2,809,444	30,602,129	30,374,779	268.53	31,116,342	256.95	514,213
General & Admin.		1,819,420	1,629,823	1,686,711	1,810,250	1,362,686	0.00	10,906	0.00	(1,799,344)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		\$31,342,195	\$30,650,256	\$29,736,155	\$32,412,379	\$31,737,465	268.53	\$31,127,248	256.95	(\$1,285,133)



**San Mateo County Community College District
2007-08 CSM Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
010910	Ornamental Horticulture	\$139,119	\$137,041	\$142,746	\$145,038	\$139,685	1.00	\$154,858	1.00	\$9,820
020110	Architectural Technology	9,818	9,818	10,094	11,094	11,478	0.00	10,094	0.00	(1,000)
040110	Biology	891,952	879,223	851,213	973,280	993,440	8.80	914,056	7.60	(59,224)
050100	Business and Commerce, Gi	1,288,166	1,271,889	1,220,239	1,283,173	1,257,745	10.48	1,328,186	10.95	45,013
051100	Real Estate	100,796	100,796	56,566	96,398	125,895	0.00	56,566	0.00	(39,832)
060200	Journalism	98,392	98,379	96,222	103,252	93,292	1.00	103,311	1.00	59
060300	Radio, Motion Picture, Te	23,766	22,588	83,257	104,892	120,115	1.00	102,223	1.00	(2,669)
061410	Multimedia	540	540	262,079	253,227	252,365	2.48	288,323	2.48	35,096
069900	Other Communications	279,939	248,430	8,350	0	907	0.00	0	0.00	0
070300	Data Processing-Operation	543,990	544,033	498,440	541,297	571,230	4.91	457,147	3.72	(84,150)
083500	Physical Education	965,929	954,132	902,323	1,027,048	1,072,170	8.03	844,096	6.73	(182,952)
083700	Health Education	29,817	29,820	36,977	49,159	58,013	0.00	36,977	0.00	(12,182)
089901	General Instruction	305,628	39,928	77,017	92,411	14,900	0.00	81,304	0.00	(11,107)
090100	Engineering, General	68,798	68,799	98,973	84,602	80,069	0.46	105,202	0.80	20,600
092540	Electronics	364,646	363,225	401,729	406,058	372,506	3.76	373,602	3.73	(32,456)
095010	Aviation Airframe Mechani	19,437	18,571	18,791	20,269	19,990	0.20	1,000	0.00	(19,269)
095300	Drafting Technology	84,573	49,937	38,371	50,355	52,456	0.07	34,946	0.07	(15,409)
095630	Machining and Machine Too	59,548	68,844	75,669	84,953	82,873	0.93	83,996	0.93	(957)
095650	Welding and Cutting	170,621	179,577	124,003	160,573	189,797	1.00	129,930	1.00	(30,643)
095720	Construction Inspection	46,192	45,357	45,108	50,108	58,900	0.00	45,108	0.00	(5,000)
100200	Art	717,222	709,123	591,332	711,809	752,259	4.80	679,203	5.00	(32,606)
100400	Music	417,361	410,979	351,011	426,922	473,132	2.00	367,473	2.00	(59,449)
100800	Dance	118,873	125,892	117,199	135,005	144,273	1.00	126,244	1.00	(8,761)
103000	Graphic Arts and Design	236,475	236,475	231,430	250,317	248,803	2.00	249,096	2.00	(1,221)
110100	Foreign Languages, Genera	591,022	585,851	528,765	726,490	801,176	4.24	567,476	4.24	(159,014)
120310	Nursing, R.N.	692,506	692,504	670,358	718,464	672,204	5.83	716,388	5.83	(2,076)
120410	Dental Assistant	168,566	157,674	170,704	180,206	206,253	2.00	139,849	0.93	(40,357)
120420	Dental Hygienist	0	0	0	70,001	63,054	0.20	106,867	0.00	36,866
130100	Consumer Homemaking Edu	11,101	11,101	4,047	3,786	11,579	0.00	4,047	0.00	261

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
150100 English, General	2,687,004	2,674,345	2,390,738	2,748,912	2,796,234	22.09	2,654,723	21.59	(94,189)
150600 Speech Communication	549,005	543,309	545,439	601,211	609,658	4.24	584,244	4.24	(16,967)
170100 Mathematics	1,793,401	1,799,336	1,617,310	1,863,614	2,018,138	13.42	1,811,089	14.12	(52,525)
190100 Physical Sciences, Genera	1,247,267	1,245,037	47,133	48,794	44,793	0.35	49,752	0.35	958
190200 Physics	540	540	326,612	357,228	347,564	3.80	393,659	4.00	36,431
190500 Chemistry	1,944	1,944	625,038	726,102	716,726	5.50	584,618	4.80	(141,484)
191100 Astronomy	540	540	152,799	169,911	156,744	1.65	167,640	1.65	(2,271)
191300 Atmospheric Sciences	0	0	27,832	29,987	29,482	0.28	30,005	0.28	18
191400 Geology	540	540	98,632	107,733	96,871	0.80	88,958	0.80	(18,775)
191900 Oceanography	0	0	36,475	47,807	57,016	0.00	36,475	0.00	(11,332)
210500 Administration of Justice	491,886	504,243	430,586	529,833	517,192	1.00	497,126	1.00	(32,707)
213300 Fire Control Technology	245,141	284,967	194,891	294,277	282,157	0.20	195,220	0.20	(99,057)
220100 Social Sciences, General	2,206,556	2,200,506	1,768,121	2,029,490	2,321,549	11.74	1,871,847	11.74	(157,643)
220108 Social Sciences, Honors	7,289	14,509	5,869	5,869	12,518	0.00	5,869	0.00	0
300700 Cosmetology	641,119	631,033	640,413	676,417	660,436	6.98	748,541	7.61	72,124
490101 AIFS	6,454	24,304	2,800	2,800	44,296	0.00	41,566	0.00	38,766
490104 ITV Instruction	233,450	223,840	211,581	231,911	243,527	1.00	211,581	1.00	(20,330)
493000 General Studies	24,620	22,632	29,917	33,930	24,148	0.00	29,917	0.00	(4,013)
493010 Guidance	166,741	166,739	126,801	145,555	140,954	1.07	85,707	0.54	(59,848)
493012 Cooperative Education	225,482	222,741	194,893	201,512	192,222	1.25	185,074	1.20	(16,438)
493030 Learning Skills - Handicap	102,751	104,282	57,471	81,848	72,332	0.75	111,961	1.00	30,113
493080 English as a Second Langu	910,117	881,396	744,844	864,362	888,719	7.07	812,034	8.44	(52,328)
601001 VP for Instruction	440,150	437,693	487,333	485,834	421,253	4.75	483,228	4.85	(2,606)
601002 Accreditation	43,338	43,338	69,438	87,088	84,661	0.70	101,110	0.70	14,022
601004 Division Dean	1,621,258	1,617,040	1,688,969	1,670,274	1,512,464	14.82	1,670,170	15.07	(104)
601005 Cont Educ Director	50,415	0	99,987	47,412	35,122	0.26	21,427	0.15	(25,985)
601006 Academic Senate	46,740	44,170	45,980	48,885	44,362	0.40	50,119	0.40	1,234
602000 Course & Curriculum Devl	58,931	58,917	76,515	77,015	59,357	1.00	75,315	1.00	(1,700)
602001 Student Learning Outcomes	82,117	76,936	44,195	52,556	44,851	0.40	47,403	0.40	(5,153)
602200 CTL	108,149	90,294	110,730	89,012	27,020	0.20	83,950	0.20	(5,062)
604000 Computer Assisted Instr	2,000	2,000	2,000	2,000	1,663	0.00	2,000	0.00	0

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
609008 Honors Instruct Supp	3,000	1,953	0	1,047	354	0.00	0	0.00	(1,047)
611000 Library	785,351	785,323	737,310	785,134	740,866	8.57	758,231	8.50	(26,903)
612000 Media Services	577	6,149	0	0	0	0.00	0	0.00	0
613000 Learning Center	46,236	41,340	48,023	48,023	39,318	0.69	48,023	0.69	0
621000 Reg,Transfers,Transcripts	767,480	751,868	841,818	841,818	671,453	10.13	783,606	9.00	(58,212)
621001 Commencement	7,529	2,766	7,549	7,549	2,109	0.00	7,549	0.00	0
631000 Counseling Services	1,520,177	1,501,394	1,489,321	1,553,741	1,518,514	15.51	1,541,719	15.04	(12,022)
631010 Transfer Center	83,250	83,051	83,889	86,889	80,321	1.00	83,889	1.00	(3,000)
639003 Career Development	217,817	199,417	213,635	230,376	181,861	2.30	180,525	1.50	(49,851)
639006 Job Placement	1,721	1,583	2,101	2,364	2,220	0.00	2,101	0.00	(263)
641000 Vice President - Student	272,893	268,308	279,180	271,655	230,051	3.00	266,417	2.00	(5,238)
642000 Financial Aid Administrat	260,111	259,574	300,630	300,630	272,160	4.40	296,591	3.40	(4,039)
642002 Federal Workstudy CODE	38,000	31,401	38,858	38,858	0	0.00	38,858	0.00	0
642600 EOPS Administration	161,418	160,534	164,283	171,460	154,519	1.43	172,136	1.43	676
643000 Health Services	100,515	100,301	132,626	104,806	97,336	1.60	146,423	1.60	41,617
646000 Handicapped Student Servi	101,545	66,654	65,194	65,257	60,308	0.50	65,812	0.50	555
647000 Foreign Student Services	116,733	115,392	150,370	165,582	161,074	2.00	163,593	2.00	(1,989)
649001 CODEs & Svcs	80,990	70,063	81,464	86,564	74,238	1.00	84,026	1.00	(2,538)
649002 Coop Educ	0	0	48,338	51,889	45,909	0.50	51,918	0.50	29
649004 EOPS Cat B Other	0	0	0	0	75	0.00	0	0.00	0
649006 Satellite Campus Center	0	0	0	1	22,208	1.48	117,194	1.48	117,193
651000 Maintenance/Operation Sup	0	0	0	0	775	0.00	0	0.00	0
651008 Telephone Services	42,969	42,967	64,940	64,940	66,396	1.00	65,880	1.00	940
661001 Rsrch/Develop Instr Plan	206,597	206,600	187,895	179,204	134,956	1.92	119,266	1.00	(59,938)
662000 Management Planning Funct	419,814	411,685	403,528	428,044	394,395	5.00	437,947	3.00	9,903
664000 Classified Council	150	0	150	150	0	0.00	150	0.00	0
669002 AFT Negotiated	42,968	33,560	84,492	90,413	83,290	0.80	90,734	0.80	321
671000 Fiscal Operations	737,166	709,809	821,323	821,322	741,853	8.95	827,113	8.95	5,791
671001 Tax Anticip Notes Exp	0	0	0	0	1,550	0.00	0	0.00	0
672000 General Administrative Sv	75,913	75,913	0	0	0	0.00	0	0.00	0
673000 Logistical Services	0	0	0	0	371	0.00	0	0.00	0

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
673004 Central Duplicating	34,110	19,004	34,084	34,084	31,337	0.00	34,084	0.00	0
673005 Mail Service	233,400	203,666	244,167	244,167	214,124	2.05	239,305	2.05	(4,862)
675000 Community Relations	551,887	551,889	556,325	564,925	528,645	5.00	576,374	5.00	11,449
676000 Staff Diversity	4,000	1,700	0	4,000	5,257	0.00	0	0.00	(4,000)
679005 COBRA CODE	0	3	0	0	0	0.00	0	0.00	0
679006 Reimbursable Costs	(4,462)	(10,839)	0	0	14,311	0.00	0	0.00	0
689001 Masterworks Chorale	27,019	27,217	26,910	26,910	27,117	0.00	26,910	0.00	0
689002 Com Svcs Civic Center	34,199	34,198	0	0	0	0.00	0	0.00	0
689003 Civic Center Theater	99,112	96,660	92,893	94,506	87,219	1.00	95,530	1.00	1,024
692000 Parking	140,771	140,770	153,132	153,132	0	0.00	153,132	0.00	0
694000 Student/Cocurricular Acti	389,558	382,208	378,223	379,424	402,094	2.67	481,234	2.67	101,810
694001 Student Publications	3,753	943	4,675	4,675	3,027	0.00	4,675	0.00	0
696000 Child Development Centers	42,970	42,970	65,371	65,371	0	0.00	65,371	0.00	0
699001 Student Activities	179,250	178,697	183,864	188,864	184,514	4.00	185,955	3.00	(2,909)
701000 Auxiliary Classes	0	0	0	0	323	0.00	0	0.00	0
703000 KCSM Management/Aux Op	437,941	437,939	433,265	433,267	388,106	3.51	379,468	3.00	(53,799)
703001 KCSM CODEming/Aux Ops	129,425	129,427	114,761	114,761	105,048	1.00	114,761	1.00	0
703002 KCSM Production/Aux Ops	111,221	111,221	118,313	118,313	108,591	1.00	118,506	1.00	193
703003 KCSM Broadcasting/Aux Op	212,871	212,875	224,638	224,638	205,882	2.00	224,638	2.00	0
703004 KCSM Prog Info/Promo-Aux	84,112	84,111	88,377	88,377	80,954	1.00	90,306	1.00	1,929
703005 KCSM Fund Raising/Mmbrst	14,612	14,612	0	0	0	0.00	0	0.00	0
703006 KCSM Underwriting/Grants-	85,217	85,218	155,885	155,885	133,813	1.62	147,402	1.50	(8,483)
711000 Current Operations	571	465	0	0	0	0.00	0	0.00	0
870441 Cash Over/Short	0	0	0	0	(29)	0.00	0	0.00	0
TOTALS	\$31,342,195	\$30,650,256	\$29,736,155	\$32,412,381	\$31,743,401	268.53	\$31,127,248	256.95	(\$1,285,133)



**San Mateo County Community College District
2007-08 Skyline College Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006 STAFF FTE	2007-08 Tentative BUDGET	2007 STAFF FTE	CHANGE FROM 2006-07
1000	Academic Salaries	\$13,489,595	\$13,428,207	\$11,767,969	\$13,100,827	\$13,986,326	111.04	\$14,360,364	109	\$1,259,537
2000	Classified Salaries	4,002,905	4,002,602	4,537,204	4,498,189	4,031,710	79	4,510,876	76	12,687
3000	Employee Benefits	3,948,892	3,948,538	3,843,934	3,920,063	3,847,888	0	4,217,179	0	297,116
4000	Supplies Materials	140,536	134,323	350,862	355,517	267,943	0	379,862	0	24,345
5000	Other Operating Expenses	940,509	938,976	952,661	945,450	774,613	0	(799,975)	0	(1,745,425)
6000	Capital Outlay	12,878	5,192	55,194	62,710	35,579	0	45,194	0	(17,516)
7000	Other Outgo Expenses	137,615	137,615	121,880	121,880	0	0	121,880	0	0
Salary and Benefits		21,441,392	21,379,347	20,149,107	21,519,079	21,865,924	190	23,088,419	186	1,569,340
General & Admin.		1,231,538	1,216,106	1,480,597	1,485,557	1,078,135	0	(253,039)	0	(1,738,596)
Transfers		0	0	0	0	0	0.00	0	0	0
TOTAL EXPENSES		\$22,672,930	\$22,595,453	\$21,629,704	\$23,004,636	\$22,944,059	189.72	\$22,835,380	185.78	(\$169,256)



**San Mateo County Community College District
2007-08 Skyline Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
040110	Biology	\$539,326	\$685,893	\$404,930	\$392,918	\$759,154	4.20	\$591,078	5.67	\$198,160
043000	Biotechnology/Biomedical	0	0	0	0	3,133	0.00	0	0.00	0
050100	Business and Commerce	1,246,708	1,372,967	1,021,320	1,067,478	1,350,215	12.23	1,102,817	12.46	35,339
070100	Information Technology	28,989	39,958	18,772	26,067	49,272	1.00	26,190	1.00	123
083500	Physical Education	763,350	889,042	550,757	585,972	1,066,786	6.86	622,725	6.28	36,753
083700	Health Education	134,271	132,168	132,188	139,881	134,543	1.00	129,949	1.00	(9,932)
089901	General Instruction	3,171,487	(22,290)	3,326,391	4,283,298	119,168	0.00	3,557,604	0.00	(725,694)
093410	Computer Electronics	193,153	271,084	174,087	186,093	243,332	1.80	189,201	1.80	3,108
094800	Automotive Technology	0	0	0	0	387	0.00	0	0.00	0
094810	Auto Mechanics	1,031,423	1,149,134	994,292	970,985	1,092,425	10.92	980,660	10.92	9,675
094811	Toyota T-Ten	0	102	0	0	0	0.00	0	0.00	0
100200	Art	407,624	546,939	195,842	210,042	528,724	2.00	216,260	2.00	6,218
100400	Music	284,681	420,691	255,569	269,611	453,021	2.78	249,212	2.48	(20,399)
100401	Auxiliary Music	2,760	4,392	2,760	2,760	2,196	0.00	2,760	0.00	0
110100	Foreign Languages, Gen	121,547	254,174	97,370	104,238	285,361	1.00	107,345	1.00	3,107
120730	Respiratory Care/Therapy	191,895	233,636	179,002	176,618	232,409	1.80	192,025	2.00	15,407
121700	Surgical Technology	90,343	112,327	85,502	92,073	122,256	1.00	95,143	1.00	3,070
125020	Emergency Medical Trng	24,228	67,001	10,413	10,413	66,254	0.00	10,413	0.00	0
130100	Consumer Homemaking	95,600	127,310	88,839	95,639	95,080	1.00	97,211	1.00	1,572
130200	Interior Design & Merch	0	0	0	0	11,454	0.00	0	0.00	0
130300	Fashion	0	0	0	0	31,318	0.00	0	0.00	0
130500	Child Development/ECE	540	540	81,486	87,043	250,605	1.00	95,877	1.00	8,834
150100	English, General	1,739,845	2,296,385	1,379,458	1,397,128	2,169,034	14.06	1,353,440	13.86	(43,688)
150600	Speech Communication	243,124	329,557	160,431	172,453	329,626	1.80	178,017	1.80	5,564
150700	Creative Writing	3,168	7,198	16,204	16,204	17,638	0.00	16,204	0.00	0
150900	Philosophy	118,619	147,305	96,613	103,873	162,112	1.00	103,936	1.00	63
160100	Library Science	378	2,723	0	0	2,933	0.00	0	0.00	0
170100	Mathematics	928,654	1,296,097	717,074	762,098	1,297,227	7.77	794,262	8.00	32,164
190100	Physical Sciences, Gen	748,131	852,926	644,861	673,190	912,853	6.90	718,799	6.33	45,609

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
200100 Psychology, General	330,524	370,189	365,116	366,349	480,424	3.80	401,742	3.80	35,393
210500 Administration of Justice	19,964	89,051	78,371	84,313	139,452	1.00	88,155	1.00	3,842
210710 Child Development	207,149	277,819	0	0	0	0.00	0	0.00	0
213320 Environ, Haz Matrls, Cont	0	7,061	0	0	11,717	0.00	0	0.00	0
220100 Social Sciences, General	864,780	998,193	700,537	794,477	1,075,005	7.80	758,859	7.10	(35,618)
220108 Social Sciences, Honors	36,132	40,924	50,263	10,465	0	0.00	68,066	0.60	57,601
300700 Cosmetology	830,025	1,032,913	817,704	839,717	1,028,535	12.27	745,739	11.27	(93,978)
490100 General Liberal Arts	14,656	34,552	4,394	7,205	14,302	0.00	4,394	0.00	(2,811)
490101 AIFS	0	0	0	0	(22,690)	0.00	0	0.00	0
490102 Humanities	6,661	19,346	550	550	24,326	0.00	550	0.00	0
493000 General Studies	0	0	0	0	8,349	0.10	12,569	0.10	12,569
493002 Career Dev Skills	11,273	10,626	10,686	10,686	10,423	0.00	10,686	0.00	0
493010 Guidance	14,485	74,270	39,453	42,467	124,614	0.43	44,737	0.43	2,270
493012 Cooperative Education	141,578	207,954	131,445	139,138	221,012	1.48	139,457	1.48	319
493020 Communication Skills	0	0	7,158	4,346	0	0.00	7,158	0.00	2,812
493030 Learning Skills - Handicap	401	3,264	0	0	5,537	0.00	0	0.00	0
493080 English as a Second Langu	78,984	78,984	80,936	86,935	85,995	1.00	90,010	1.00	3,075
601001 VP for Instruction	342,577	356,987	382,135	382,135	338,864	3.00	354,441	3.00	(27,694)
601002 Accreditation	7,000	5,681	59,171	60,270	32,366	0.40	30,673	0.00	(29,597)
601004 Division Dean	1,125,669	1,095,551	1,221,404	1,220,235	1,086,712	12.00	1,251,514	12.00	31,279
601005 Cont Educ Director	3,893	12,262	3,893	3,893	12,998	0.00	3,893	0.00	0
601006 Academic Senate	37,667	36,314	81,139	87,084	81,550	0.80	44,581	0.40	(42,503)
601007 Dir. College Services	0	0	20,000	20,000	0	0.00	20,000	0.00	0
602000 Course &Curriculum Devl	9,854	9,854	19,336	20,756	28,911	0.20	21,377	0.20	621
602001 Student Learning Outcomes	9,212	8,577	10,000	9,999	8,384	0.00	10,000	0.00	1
604000 Computer Assisted Instr	139,948	138,111	194,067	194,067	133,051	2.55	195,707	2.55	1,640
611000 Library	736,760	741,700	740,277	760,713	792,402	7.80	770,944	7.80	10,231
612000 Media Services	127,381	129,480	137,168	137,168	124,510	1.75	137,168	1.75	0
613000 Learning Center	331,217	317,526	392,744	396,440	340,829	4.07	379,294	3.49	(17,146)
613004 Learning Communities	0	0	0	0	5,716	0.00	0	0.00	0
621000 Reg,Transfers,Transcripts	651,625	650,713	688,522	688,523	626,219	7.85	714,258	7.85	25,735

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
621001 Commencement	4,923	(4,288)	4,900	4,900	628	0.00	4,900	0.00	0
622000 Stdnt Records,Stats,Publ	3700	3700	3700	3700	3700	0	3700	0	0
623003 Recruitment	11665	8604	22310	7128	4092	0	22310	0	15182
631000 Counseling Services	950606	1040309	985061	1015438	1065366	9	1162930	8	147492
631010 Transfer Center	167691	172088	168236	175568	156584	2	175633	2	65
632001 Skls Assess/Matricltn	53950	53949	44721	44721	23788	0	44721	0	0
632002 Mentor Prog Hisp 88-89	22348	22348	33172	37093	23476	0	13836	0	(23257)
639003 Career Development	0	0	0	28505	65184	1	17287	1	(11218)
641000 Vice President - Student	212359	223536	255119	255119	231565	2	261379	2	6260
642000 Financial Aid Admin	260275	242944	325668	325668	296323	5	339084	4	13416
642002 Federal Workstudy CODE	5000	0	5113	5113	0	0	5113	0	0
642600 EOPS Administration	83217	83214	53379	53379	49394	0	53379	0	0
646000 Handicapped Student Srv	41	328	0	0	0	0	0	0	0
647000 Foreign Student Services	123826	120785	85130	90536	84684	1	109541	1	19005
649001 CODEs & Svcs	11345	11347	5931	5931	5513	0	5931	0	0
649003 EOPS Srvs for Students	17013	17012	5931	5931	5581	0	5931	0	0
651000 Maintenance/Operation	0	0	0	0	16	0	0	0	0
651004 Utilities	0	11914	0	0	12061	0	0	0	0
651007 Elevators	1777	1469	1855	1855	5138	0	1855	0	0
661000 Institutional Research	222134	217092	210104	210104	154705	2	214313	2	4209
662000 Management Planning	395065	390567	449622	401622	384770	3	426001	3	24379
662003 Master Planning	0	0	11076	11076	0	0	11076	0	0
662005 Budget Development	0	0	0	0	85	0	0	0	0
668000 Property & Liability Insur	0	0	0	3852	3852	0	0	0	(3852)
669002 AFT Negotiated	53745	48695	68121	71951	73904	1	51283	0	(20668)
671000 Fiscal Operations	468223	502531	581016	589016	491186	8	690372	7	101356
672000 General Administrative Sv	89227	89227	0	0	1278	0	80000	0	80000
673001 Security	147179	133107	137363	137363	103	0	137363	0	0
673004 Central Duplicating	27854	94206	84289	84289	104754	1	84289	1	0
673005 Mail Service	148543	152296	182481	182481	200946	1	172992	1	(9489)
674002 Management Developmt	0	0	8240	8240	54	0	8240	0	0

CODE	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
674004 Faculty Development	19821	19821	22800	24221	20687	0	24841	0	620
674006 Institutional Development	291	(1532)	0	0	2724	0	0	0	0
675000 Community Relations	603,946	602,483	523,755	523,755	496,876	3.00	534,494	3.00	10,739
675002 Comm Rel - President's In	0	0	0	0	2,138	0.00	0	0.00	0
678000 Management Information	0	0	0	0	13	0.00	0	0.00	0
678001 Technology Services	0	0	0	260	279	0.00	0	0.00	(260)
679006 Reimbursable Costs	935	(7,570)	0	0	1,102	0.00	0	0.00	0
681005 Community Development	41,742	38,650	54,798	54,798	21,354	0.31	24,368	0.25	(30,430)
692000 Parking	0	0	0	0	42	0.00	0	0.00	0
694000 Student/Cocurricular Actv	231,368	227,875	275,612	285,446	230,575	0.92	266,772	1.40	(18,674)
696000 Child Development Center	0	24	34,887	34,887	1,045	0.00	34,887	0.00	0
699001 Student Activities	103,130	113,561	114,684	126,684	110,536	1.00	109,459	1.00	(17,225)
699002 Student Activities - Cafe	732	0	0	0	0	0.00	0	0.00	0
TOTALS	\$22,672,930	\$22,595,453	\$21,629,704	\$23,004,636	\$22,944,130	189.72	\$22,835,380	185.78	(\$169,256)

San Mateo County Community College District
2007-08 District Office Allocation Funds
By Major Account Category

Minor differentials are due to system rounding

CODE	Major Account	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006 STAFF FTE	2007-08 Tentative BUDGET	2007 STAFF FTE	CHANGE FROM 2006-07
1000	Academic Salaries	390,932	310,374	366,776	355,776	272,998	3.00	265,280	1.00	(90,496)
2000	Classified Salaries	8,323,391	8,368,585	8,805,367	8,815,617	7,785,697	153.02	9,412,652	151.02	597,035
3000	Employee Benefits	2,957,556	2,957,554	3,198,589	3,198,592	2,710,024	0.00	3,345,244	0.00	146,652
4000	Supplies Materials	766,382	666,442	550,762	814,865	768,889	0.00	568,622	0.00	(246,243)
5000	Other Operating Expenses	1,039,314	876,994	1,052,338	1,141,098	860,620	0.00	1,031,528	0.00	(109,570)
6000	Capital Outlay	137,604	102,993	119,043	102,321	86,046	0.00	75,343	0.00	(26,978)
7000	Other Outgo Expenses	175,925	175,341	196,472	196,472	6,341	0.00	196,472	0.00	0
Salary and Benefits		11,671,879	11,636,513	12,370,732	12,369,985	10,768,719	156.02	13,023,176	152.02	653,191
General & Admin.		2,119,225	1,821,770	1,918,615	2,254,756	1,721,896	0.00	1,871,965	0.00	(382,791)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		\$13,791,104	\$13,458,283	\$14,289,347	\$14,624,741	\$12,490,615	156.02	\$14,895,141	152.02	(\$270,400)

**San Mateo County Community College District
2007-08 District Office Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
070300	Data Processing	\$16	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601004	Division Dean	(120)	(120)	0	0	0	0	0	0	0
601006	Academic Senate	21,000	1,463	5,000	5,000	1,263	0	5,000	0	0
602200	Center for Teaching & Learning	28	1,869	0	0	3,180	0	0	0	0
612000	Media Services	241,825	237,276	109,617	109,617	197,685	2	188,159	2	78,542
642000	Financial Aid Admin	27	278	0	0	0	0	0	0	0
651000	Maintenance/Operations	1,413,632	1,437,932	1,624,832	1,486,045	755,210	11	1,233,753	10	(252,292)
651001	Building Maint & Rep	1,254,844	1,269,377	1,292,890	1,284,179	1,120,984	14	1,443,160	15	158,981
651002	Custodial Services	2,362,463	2,377,295	2,482,916	2,622,509	2,471,510	44	2,895,436	44	272,927
651003	Grounds Maint & Rep	575,165	566,894	601,125	604,268	496,906	8	573,278	8	(30,990)
651005	Bldgs & Grounds Other	174,278	192,275	194,203	199,843	191,401	0	210,042	0	10,199
651008	Telephone Services	0	0	0	0	450	0	0	0	0
661000	Institutional Research	0	0	177,675	187,675	169,182	1	208,827	1	21,152
662000	Management Planning	402,183	363,456	425,389	427,811	383,437	3	416,826	3	(10,985)
662002	Governing Board	143,349	109,331	142,043	142,043	117,911	6	141,830	6	(213)
662004	Chancellor	541,432	536,790	478,169	480,669	529,553	5	491,927	3	11,258
662005	Budget Development	261,425	254,201	245,660	247,660	191,132	1	126,795	1	(120,865)
668000	Property & Liability Ins	0	0	0	0	10,000	0	0	0	0
671000	Fiscal Operations	730,955	721,247	745,915	775,914	615,463	9	448,773	5	(327,141)
671003	Foundation Activities	0	0	0	0	0	4	444,320	4	444,320
672000	General Administrative Sv	191,526	188,169	116,327	116,327	108,988	1	116,327	1	0
672001	General Accounting Srvc	549,271	369,516	344,473	570,432	393,985	4	349,835	3	(220,597)
672002	Accounts Payable	0	0	0	0	0	0	317,589	4	317,589
673002	Purchasing	472,452	473,547	482,798	482,839	252,433	3	312,991	3	(169,848)
673004	Central Duplicating	26,495	20,541	27,545	27,545	19,366	0	27,545	0	0
673005	Mail Service	48,354	47,001	44,068	44,068	52,839	0	44,168	0	100
674000	Staff Services	10	79	0	0	0	0	0	0	0
674001	Human Resources	947,927	894,465	989,960	1,019,161	929,095	12	1,158,860	11	139,699

CODE		2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
674003	Classified Development	0	0	0	25,000	17,241	0	0	0	(25,000)
675000	Community Relations	224,589	204,816	235,515	242,425	188,654	1	235,515	1	(6,910)
675001	Comm Rel - Anniversary	0	(2,073)	0	0	0	0	0	0	0
675010	Staff Development	32,011	23,947	33,184	15,184	9,491	0	33,184	0	18,000
678000	Management Information	2,019,271	1,968,352	2,238,516	2,249,318	1,904,323	14	2,230,394	14	(18,924)
678001	Technology Services	1,156,671	1,200,300	1,251,527	1,259,209	1,352,648	13	1,240,607	14	(18,602)
679001	President Search	0	(189)	0	0	0	0	0	0	0
679006	Reimbursable Costs	24	24	0	0	4	0	0	0	0
693000	Bookstores	1	66	0	0	0	0	0	0	0
699001	Student Activities	0	0	0	0	3,465	0	0	0	0
699002	Student Activities - Cafe	0	0	0	0	2,876	0	0	0	0
702000	Noninstitutional Activity	0	(23)	0	0	(688)	0	0	0	0
TOTALS		\$13,791,104	\$13,458,283	\$14,289,347	\$14,624,741	\$12,489,987	156	\$14,895,141	152	(\$270,400)



San Mateo County Community College District
2007-08 Districtwide Site Allocation Funds
By Major Account Category

Minor differentials are due to system rounding

CODE	Major Account	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006 STAFF FTE	2007-08 Tentative BUDGET	2007 STAFF FTE	CHANGE FROM 2006-07
1000	Academic Salaries	\$40,973,329	\$39,911,300	\$36,677,872	\$41,407,040	\$42,252,613	346.48	\$42,620,667	337.99	\$1,213,627
2000	Classified Salaries	20,140,783	20,006,864	21,882,296	21,869,050	19,607,291	381.36	22,868,467	372.21	999,417
3000	Employee Benefits	14,666,042	14,660,549	15,070,581	15,290,397	14,324,846	0.00	16,214,304	0.00	923,905
4000	Supplies Materials	1,466,965	1,314,294	1,367,190	1,700,235	1,566,235	0.00	1,387,350	0.00	(312,885)
5000	Other Operating Expenses	3,696,531	3,366,955	3,611,877	3,897,790	3,132,175	0.00	(370,226)	0.00	(4,268,016)
6000	Capital Outlay	175,156	131,828	179,768	170,327	123,340	0.00	125,537	0.00	(44,790)
7000	Other Outgo Expenses	510,699	510,114	537,765	547,269	6,341	0.00	537,765	0.00	(9,504)
Salary and Benefits		75,780,154	74,578,713	73,630,749	78,566,487	76,184,750	727.84	81,703,438	710.20	3,136,949
General & Admin.		5,849,351	5,323,191	5,696,600	6,315,621	4,828,091	0.00	1,680,426	0.00	(4,635,195)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		\$81,629,505	\$79,901,904	\$79,327,349	\$84,882,108	\$81,012,841	727.84	\$83,383,864	710.20	(\$1,498,246)



**San Mateo County Community College District
2007-08 Districtwide Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2005-06 BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2006-07 STAFF FTE	2007-08 Tentative BUDGET	2007-08 STAFF FTE	CHANGE FROM 2006-07
010910	Ornamental Horticulture	139,119	137,041	142,746	145,038	139,685	1.00	154,858	1.00	9,820
020110	Architectural Technology	19,146	27,487	10,094	19,887	33,091	0.00	10,094	0.00	(9,793)
020300	Interior (Environ, Design)	167,403	216,511	0	999	3,745	0.00	0	0.00	(999)
040110	Biology	1,939,372	2,070,067	1,621,166	1,870,876	2,387,871	17.30	1,885,589	17.27	14,713
043000	Biotechnology/Biomedical	0	0	0	0	3,133	0.00	0	0.00	0
050100	Business and Commerce	3,166,067	3,269,599	2,594,429	2,801,004	3,142,731	26.48	2,963,320	28.96	162,316
051100	Real Estate	100,796	100,796	56,566	96,398	125,895	0.00	56,566	0.00	(39,832)
060200	Journalism	98,392	98,379	96,222	103,252	93,292	1.00	103,311	1.00	59
060300	Radio, Motion Picture, TV	23,766	22,588	83,257	104,892	120,115	1.00	102,223	1.00	(2,669)
061410	Multimedia	954	954	439,846	457,862	480,763	4.44	489,558	4.48	31,696
061600	Multimedia	0	13	0	0	0	0.00	0	0.00	0
069900	Other Communications	487,995	458,811	8,350	0	907	0.00	0	0.00	0
070100	Information Technology	76,065	85,652	58,070	63,287	85,475	1.30	68,944	1.40	5,657
070300	Data Processing	544,006	544,214	498,440	541,297	571,230	4.91	457,147	3.72	(84,150)
083500	Physical Education	2,056,608	2,274,830	1,602,979	1,923,210	2,605,811	16.49	1,729,765	15.61	(193,445)
083510	Physical Fitness/Body Mov	100,576	115,494	65,321	93,635	119,932	0.92	65,021	0.92	(28,614)
083700	Health Education	164,088	161,988	169,165	189,040	192,556	1.00	166,926	1.00	(22,114)
089901	General Instruction	4,413,558	(76,412)	6,239,915	6,275,119	134,068	0.00	6,033,267	0.00	(241,852)
090100	Engineering, General	68,798	68,799	98,973	84,602	107,284	0.46	105,202	0.80	20,600
092540	Electronics	364,646	363,225	401,729	406,058	372,506	3.76	373,602	3.73	(32,456)
093410	Computer Electronics	193,153	271,084	174,087	186,093	243,332	1.80	189,201	1.80	3,108
094800	Automotive Technology	0	0	0	0	387	0.00	0	0.00	0
094810	Auto Mechanics	1,031,423	1,149,134	994,292	970,985	1,092,425	10.92	980,660	10.92	9,675
094811	Toyota T-Ten	0	102	0	0	0	0.00	0	0.00	0
095010	Aviation Airframe Mech	19,437	18,571	18,791	20,269	19,990	0.20	1,000	0.00	(19,269)
095300	Drafting Technology	84,573	49,937	38,371	50,355	52,456	0.07	34,946	0.07	(15,409)
095630	Machining and Machine TI	59,548	68,844	75,669	84,953	82,873	0.93	83,996	0.93	(957)

CODE	PROGRAM	2005-06		2006-07		2006-07	2007-08	2007-08	CHANGE FROM 2006-07	
		BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	BUDGET+ TRANSFERS	2006-07 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
095720	Construction Inspection	46,192	45,357	45,108	50,108	58,900	0.00	45,108	0.00	(5,000)
100200	Art	1,372,419	1,503,635	970,441	1,155,231	1,524,220	8.39	1,105,461	8.80	(49,770)
100400	Music	782,121	911,750	689,564	813,388	1,056,837	5.78	710,710	5.48	(102,678)
100401	Auxiliary Music	2,760	4,392	2,760	2,760	2,196	0.00	2,760	0.00	0
100700	Dramatic Arts	101,857	101,859	21,093	32,307	54,104	0.17	110,322	1.00	78,015
100800	Dance	118,873	125,892	117,199	135,005	144,273	1.00	126,244	1.00	(8,761)
103000	Graphic Arts and Design	236,475	236,475	231,430	250,317	248,803	2.00	249,096	2.00	(1,221)
110100	Foreign Languages, Gen	846,407	973,861	707,485	944,299	1,214,570	6.04	786,427	6.24	(157,872)
120310	Nursing, R.N.	692,506	692,504	670,358	718,464	672,204	5.83	716,388	5.83	(2,076)
120370	Medical Assistant/Office	45,701	82,162	1,800	38,276	98,397	0.00	850	0.00	(37,426)
120410	Dental Assistant	168,566	157,674	170,704	180,206	206,253	2.00	139,849	0.93	(40,357)
120420	Dental Hygienist	0	0	0	70,001	63,054	0.20	106,867	0.00	36,866
120730	Respiratory Care/Therapy	191,895	233,636	179,002	176,618	232,409	1.80	192,025	2.00	15,407
121700	Surgical Technology	90,343	112,327	85,502	92,073	122,256	1.00	95,143	1.00	3,070
122500	Radiological Technologies	217,914	247,585	170,781	223,287	269,983	2.00	197,236	2.00	(26,051)
125020	Emergency Medical Trng	24,228	67,001	10,413	10,413	66,254	0.00	10,413	0.00	0
130100	Consumer Homemaking	263,768	328,011	92,886	99,425	106,659	1.00	101,258	1.00	1,833
130200	Interior Design & Merch	414	414	103,636	162,660	248,245	1.00	111,592	1.00	(51,068)
130300	Fashion	414	414	103,734	152,956	229,844	1.00	111,165	1.00	(41,791)
130500	Child Development/ECE	1,080	1,080	310,568	364,068	614,755	3.20	258,526	2.60	(105,542)
150100	English, General	5,227,954	5,771,836	4,397,771	4,923,282	5,836,345	43.95	4,662,956	42.48	(260,326)
150600	Speech Communication	880,731	961,468	788,263	874,501	1,039,647	7.04	853,399	7.04	(21,102)
150700	Creative Writing	3,168	7,198	16,204	16,204	17,638	0.00	16,204	0.00	0
150900	Philosophy	233,028	261,715	201,510	232,960	296,319	2.00	216,394	2.00	(16,566)
160100	Library Science	7,349	9,694	7,052	7,558	9,731	0.09	7,845	0.09	287
170100	Mathematics	3,595,515	4,057,427	2,958,274	3,432,145	4,250,068	27.59	3,412,901	29.92	(19,244)
190100	Physical Sciences, Gen	2,364,263	2,492,972	1,068,931	1,171,768	1,396,241	11.45	1,177,636	10.88	5,868
190200	Physics	540	540	326,612	357,228	347,564	3.80	393,659	4.00	36,431
190500	Chemistry	1,944	1,944	625,038	726,102	716,726	5.50	584,618	4.80	(141,484)
191100	Astronomy	540	540	152,799	169,911	156,744	1.65	167,640	1.65	(2,271)

CODE	PROGRAM	2005-06		2006-07		2006-07	2007-08	2007-08	CHANGE FROM 2006-07	
		BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	BUDGET+ TRANSFERS	2006-07 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
191300	Atmospheric Sciences	0	0	27,832	29,987	29,482	0.28	30,005	0.28	18
191900	Oceanography	0	0	36475	47807	57016	0.00	36475	0.00	(11332)
200100	Psychology, General	500410	540076	469513	502962	640147	4.80	511980	4.80	9018
210400	Human Services	69075	90923	41850	76313	102408	0.43	34695	0.18	(41618)
210500	Administration of Justice	511850	593294	508957	614146	656644	2.00	585281	2.00	(28865)
210710	Child Development	529430	660331	0	0	0	0.00	0	0.00	0
210730	Life Span (Chld Dev, Fam	1143	2316	0	0	0	0.00	0	0.00	0
213300	Fire Control Technology	245141	284967	194891	294277	282157	0.20	195220	0.20	(99057)
213320	Environ, Haz MatrIs, Cont	0	7061	0	0	11717	0.00	0	0.00	0
220100	Social Sciences, General	3163707	3291069	2562059	2932248	3505427	20.84	2708472	19.84	(223776)
220108	Social Sciences, Honors	43421	55433	56132	16334	12518	0.00	73935	0.60	57601
220200	Anthropology	25209	41688	0	20630	48938	0.00	102109	1.00	81479
220400	Economics	93238	94898	61157	89635	97205	0.67	73503	0.67	(16132)
220500	History	143180	143180	78653	128872	175900	1.00	87098	1.00	(41774)
220600	Geography	4084	7824	0	4608	10166	0.00	0	0.00	(4608)
220700	Political Science	103721	103724	77937	97383	108266	1.00	86560	1.00	(10823)
300700	Cosmetology	1471144	1663946	1458117	1516134	1688971	19.25	1494280	18.88	(21854)
490100	General Liberal Arts and	14656	34552	4394	7205	14302	0.00	4394	0.00	(2811)
490101	AIFS	6454	24304	2800	2800	21606	0.00	41566	0.00	38766
490102	Humanities	6661	19346	550	550	24326	0.00	550	0.00	0
490104	ITV Instruction	257602	244954	234640	254970	246654	1.00	234640	1.00	(20330)
493000	General Studies	60921	59083	66337	71710	68308	0.55	80321	0.55	8611
493001	Basic Skills	391550	326521	378011	378699	335214	3.94	372688	3.94	(6011)
493002	Career Dev Skills	11273	10626	10686	10686	10423	0.00	10686	0.00	0
493010	Guidance	238951	298735	210686	256238	351982	2.02	166095	1.29	(90143)
493012	Cooperative Education	500443	571386	444807	459514	533875	3.73	432908	3.68	(26606)
493020	Communication Skills	0	0	7158	4346	0	0.00	7158	0.00	2812
493030	Learning Skills - Handica	160462	159527	100910	144478	127623	2.11	243432	2.36	98954
493080	English as a Second Langu	2022571	1993849	1185200	1711081	2080045	12.57	1350424	14.00	(360657)
SUBTOTAL INSTRUCTION		43585912	42392801	39157783	44014551	45040780	317.62	41909251	318.42	(2105300)

CODE	PROGRAM	2005-06		2006-07		2006-07		2007-08		CHANGE FROM 2006-07
		BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	BUDGET+ TRANSFERS	2006-07 ACTUAL	STAFF FTE	Tentative BUDGET	STAFF FTE	
601000	Academic Administration	11589	10186	0	0	0	0.00	0	0.00	0
601001	VP for Instruction	1156259	1142575	1250688	1249189	1099168	10.75	1210949	10.85	(38240)
601004	Division Dean	3,713,354	3,665,539	3,902,764	3,882,028	3,497,678	35.97	3,917,344	36.22	35,316
601005	Cont Educ Director	54,308	12,262	103,880	51,305	48,120	0.26	25,320	0.15	(25,985)
601006	Academic Senate	133,058	109,598	171,371	184,445	181,402	1.60	142,466	1.20	(41,979)
601007	Dir. College Services	0	0	20,000	20,000	0	0.00	20,000	0.00	0
602000	Course and Curriculum Dvl	68,785	68,771	95,851	97,771	88,268	1.20	96,692	1.20	(1,079)
602001	Student Learning Outcomes	132,462	126,646	95,069	106,269	91,912	0.80	80,281	0.60	(25,988)
602200	Center for Teaching and L	108,177	92,163	110,730	89,012	30,200	0.20	83,950	0.20	(5,062)
604000	Computer Assisted Instruc	141,948	140,111	196,067	196,067	134,714	2.55	197,707	2.55	1,640
609008	Honors Instruct Supp	3,000	1,953	0	1,047	354	0.00	0	0.00	(1,047)
611000	Library	1,796,472	1,799,684	1,736,764	1,828,505	1,786,102	20.00	1,879,512	19.93	51,007
612000	Media Services	369,783	372,905	246,785	246,785	322,195	3.75	325,327	3.75	78,542
613000	Learning Center	377,453	358,866	440,767	444,463	380,597	4.76	427,317	4.18	(17,146)
613004	Learning Communities	0	0	0	0	5,716	0.00	0	0.00	0
621000	Reg,Transfers,Transcripts	1,949,422	1,932,900	2,141,553	2,162,054	1,836,187	25.21	2,097,396	23.08	(64,658)
621001	Commencement	12,610	(1,364)	13,149	18,149	7,512	0.00	17,449	0.00	(700)
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	30,642	60,695	105,816	106,568	97,416	1.00	105,816	1.00	(752)
623003	Recruitment	67,933	64,870	80,918	70,736	54,982	0.67	94,740	0.67	24,004
631000	Counseling Services	2,731,182	2,803,663	2,805,478	2,904,556	2,855,667	27.81	3,192,047	28.03	287,491
631010	Transfer Center	285,871	290,069	326,161	336,493	303,636	3.84	338,304	3.84	1,811
632001	Skls Assess/Matricltn	81,290	81,289	117,072	117,072	92,556	1.00	121,115	1.00	4,043
632002	Mentor Prog Hisp 88-89	22,348	22,348	33,172	37,093	23,476	0.20	13,836	0.00	(23,257)
639001	Career Education Office	0	0	21,505	21,505	2,376	0.00	4,150	0.00	(17,355)
639003	Career Development	217,817	199,417	213,635	258,881	247,045	3.10	197,812	2.30	(61,069)
639006	Job Placement	1,721	1,583	2,101	2,364	2,220	0.00	2,101	0.00	(263)
641000	Vice President - Student	751,144	757,736	815,191	807,666	721,061	7.00	810,803	6.00	3,137
642000	Financial Aid Administrat	784,030	766,415	898,513	898,513	821,830	11.58	908,572	9.98	10,059
642002	Federal Workstudy CODE	40,000	31,401	47,481	47,481	0	0.00	47,481	0.00	0

CODE	PROGRAM	2005-06		2006-07		2006-07	2007-08	2007-08	CHANGE FROM 2006-07	
		BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	BUDGET+ TRANSFERS	2006-07 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
642600	EOPS Administration	358,991	358,108	409,216	373,880	330,948	3.73	343,954	2.88	(29,926)
643000	Health Services	121,334	121,121	142,960	114,651	107,010	1.60	154,550	1.60	39,899
646000	Handicapped Student Srvs	101,586	66,982	65,194	65,257	60,539	0.50	65,812	0.50	555
649001	CODEs & Svcs	96,278	85,353	87,395	105,895	85,724	1.05	96,417	1.05	(9,478)
649002	Coop Educ	0	0	48,338	51,889	45,909	0.50	51,918	0.50	29
649003	EOPS Srvc for Students	17,013	17,012	5,931	6,081	5,731	0.05	5,931	0.05	(150)
649004	EOPS Cat B Other	0	0	0	0	75	0.00	0	0.00	0
649006	Satellite Campus Center	0	0	0	1	22,208	1.48	117,194	1.48	117,193
649900	Other Student Services	38	38	0	0	0	0.00	0	0.00	0
SUBTOTAL		16,073,784	15,891,080	17,166,001	17,366,496	15,825,498	176.81	17,616,943	168.58	250,447
INSTRUCTIONAL SUPPORT										
651000	Maintenance/Operation Sup	1,413,632	1,437,932	1,624,832	1,486,045	756,002	10.50	1,233,753	9.50	(252,292)
651001	Building Maint & Rep	1,254,844	1,269,377	1,292,890	1,284,179	1,120,984	14.27	1,443,160	14.91	158,981
651002	Custodial Services	2,362,463	2,377,295	2,482,916	2,622,509	2,471,585	44.00	2,895,436	44.00	272,927
651003	Grounds Maint & Rep	575,165	566,894	601,125	604,268	496,906	7.74	573,278	7.74	(30,990)
651004	Utilities	0	11,914	0	0	12,061	0.00	0	0.00	0
651005	Bldgs & Grounds Other	174,278	192,275	194,203	199,843	191,401	0.00	210,042	0.00	10,199
651007	Elevators	1,777	1,469	1,855	1,855	5,138	0.00	1,855	0.00	0
651008	Telephone Services	42,969	42,967	64,940	64,940	66,846	1.00	65,880	1.00	940
SUBTOTAL		5,825,128	5,900,123	6,262,761	6,263,639	5,120,923	77.51	6,423,404	77.15	159,765
MAINTENANCE & OPERATIONS										
661000	Institutional Research	222,134	217,092	387,779	465,779	391,887	3.00	423,140	3.00	(42,639)
661001	Rsrch/Develop Instr Plan	206,603	207,168	187,895	179,204	134,956	1.92	119,266	1.00	(59,938)
662000	Management Planning	1,545,846	1,494,739	1,559,719	1,567,661	1,461,273	13.83	1,668,137	11.80	100,476
662001	Trust/Collaborative Actvt	0	282	1,300	1,300	0	0.00	1,300	0.00	0
662002	Governing Board	143,349	109,331	142,043	142,043	117,911	6.00	141,830	6.00	(213)
662003	Master Planning	0	0	11,076	11,076	0	0.00	11,076	0.00	0
662004	Chancellor	541,432	536,790	478,169	480,669	529,553	5.00	491,927	3.00	11,258
662005	Budget Development	261,425	254,201	245,660	247,660	191,217	1.42	126,795	1.42	(120,865)
664000	Classified Council	150	0	150	150	0	0.00	150	0.00	0
668000	Property & Liability Ins	0	0	0	3,852	13,852	0.00	0	0.00	(3,852)

CODE	PROGRAM	2005-06		2006-07		2006-07	2007-08	2007-08	CHANGE FROM 2006-07	
		BUDGET+ TRANSFERS	2005-06 ACTUAL	2006-07 BUDGET	BUDGET+ TRANSFERS	2006-07 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
669002	AFT Negotiated	102,984	88,526	172,824	184,027	176,462	1.67	142,017	1.27	(42,010)
671000	Fiscal Operations	2,345,711	2,342,713	2,618,123	2,660,105	2,316,087	32.27	2,475,323	26.22	(184,782)
671001	Tax Anticip Notes Exp	0	0	0	0	1,550	0.00	0	0.00	0
671003	Foundation Activities	0	0	0	0	0	4.00	444,320	4.00	444,320
672000	General Administrative Sv	408,137	404,780	116,327	116,327	110,266	1.15	196,327	1.15	80,000
672002	Accounts Payable	0	0	0	0	0	0.00	317,589	3.75	317,589
673000	Logistical Services	2,382	2,382	2,000	2,000	371	0.00	2,000	0.00	0
673001	Security	147,179	133,107	138,273	138,273	103	0.00	138,273	0.00	0
673002	Purchasing	472,452	473,547	482,798	482,839	252,433	2.55	312,991	2.50	(169,848)
673004	Central Duplicating	121,412	166,704	184,086	184,194	180,430	1.40	184,086	1.40	(108)
673005	Mail Service	535,604	508,275	603,977	603,977	575,734	4.40	589,825	4.40	(14,152)
674000	Staff Services	229	298	0	0	0	0.00	0	0.00	0
674001	Human Resources	947,927	894,465	989,960	1,019,161	929,095	12.00	1,158,860	11.00	139,699
674002	Management Development	0	0	8,240	8,240	(1,946)	0.00	8,240	0.00	0
674003	Classified Development	0	0	0	25,000	17,241	0.00	0	0.00	(25,000)
674004	Faculty Development	19,821	19,821	22,800	32,671	29,312	0.28	46,729	0.40	14,058
674006	Institutional Development	291	(1,532)	0	0	2,724	0.00	0	0.00	0
675000	Community Relations	1,619,633	1,598,200	1,561,679	1,577,189	1,433,047	10.00	1,592,467	10.00	15,278
675001	Comm Rel - Anniversary Ac	0	(2,073)	0	0	0	0.00	0	0.00	0
675002	Comm Rel - PIF	0	0	0	0	2,138	0.00	0	0.00	0
675010	Staff Development	32,011	23,947	33,184	15,184	9,491	0.00	33,184	0.00	18,000
676000	Staff Diversity	4,000	1,700	0	4,000	5,257	0.00	0	0.00	(4,000)
678000	Management Information	2,027,367	1,973,928	2,246,016	2,256,818	1,904,336	14.15	2,230,394	14.15	(26,424)
678001	Technology Services	1,156,671	1,200,300	1,251,527	1,259,469	1,352,927	12.80	1,240,607	13.65	(18,862)
679001	President Search	0	(189)	0	0	0	0.00	0	0.00	0
679005	COBRA CODE	0	3	0	0	0	0.00	0	0.00	0
679006	Reimbursable Costs	(34,744)	(49,626)	0	0	(16,822)	0.00	0	0.00	0
679900	Other Gen'l Inst Support	88,462	88,512	93,498	93,498	85,066	1.00	93,498	1.00	0
SUBTOTAL GENERAL INSTRUCTIONAL SUPPORT		13,467,739	13,056,907	13,883,576	14,332,798	12,599,936	132.84	14,540,186	124.31	207,388

CODE	PROGRAM	2005-06	2005-06	2006-07	2006-07	2006-07	2007-08	2007-08	CHANGE FROM 2006-07	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
681005	Community Development	41,742	38,650	54,798	54,798	21,354	0.31	24,368	0.25	(30,430)
689001	Masterworks Chorale	27,019	27,217	26,910	26,910	27,117	0.00	26,910	0.00	0
689002	Com Svcs Civic Center	34,199	34,198	0	0	0	0.00	0	0.00	0
689003	Civic Center Theater	183,412	180,961	177,201	178,814	163,262	2.00	179,838	2.00	1,024
691000	Food Services	20	20	0	0	0	0.00	0	0.00	0
692000	Parking	152,611	152,610	153,132	153,132	42	0.00	153,132	0.00	0
693000	Bookstores	1	66	0	0	0	0.00	0	0.00	0
694001	Student Publications	3,753	943	4,675	4,675	3,027	0.00	8,075	0.00	3,400
696000	Child Development Centers	42,970	42,994	100,258	100,258	1,045	0.00	100,258	0.00	0
699001	Student Activities	357,854	367,733	384,919	417,919	394,471	6.00	406,050	5.00	(11,869)
699002	Student Activities - Cafe	732	0	0	0	2,876	0.00	0	0.00	0
701000	Auxiliary Classes	0	0	0	0	323	0.00	0	0.00	0
702000	Noninstitutional Activity	29	6	0	0	(688)	0.00	0	0.00	0
703000	KCSM Management/Aux Ops	437,941	437,939	433,265	433,267	388,106	3.51	379,468	3.00	(53,799)
703001	KCSM CODEming/Aux Ops	129,425	129,427	114,761	114,761	105,048	1.00	114,761	1.00	0
703002	KCSM Production/Aux Ops	111,221	111,221	118,313	118,313	108,591	1.00	118,506	1.00	193
703003	KCSM Broadcasting/Aux Ops	212,871	212,875	224,638	224,638	205,882	2.00	224,638	2.00	0
703004	KCSM Prog Info/Promo-Aux	84,112	84,111	88,377	88,377	80,954	1.00	90,306	1.00	1,929
703005	KCSM Fund Raising/Mmbrshp	14,612	14,612	0	0	0	0.00	0	0.00	0
703006	KCSM Underwriting/Grants-	85,217	85,218	155,885	155,885	133,813	1.62	147,402	1.50	(8,483)
711000	Current Operations	571	465	0	0	0	0.00	0	0.00	0
SUBTOTAL ANCILLARY SRVCS		2,676,942	2,660,993	2,857,228	2,904,626	2,433,353	23.05	2,894,080	21.74	(10,546)
870441	Cash Over/Short	0	0	0	0	(36)	0.00	0	0.00	0
TOTALS		81,629,505	79,901,904	79,327,349	84,882,110	81,020,454	727.84	83,383,864	710.20	(1,498,246)

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Supplemental Information



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Item	2006-07 Final Budget	2007-08 System Budget Request	2007-08 Governor's Proposed Budget	2007-08 Governor's May Revise	2007-08 Senate	2007-08 Assembly
General Apportionment						
Base Apportionment (incl: GF, P-Tax, Fee)	4,920,252,000	5,416,585,000	5,423,341,000	5,423,341,000	5,423,341,000	5,423,341,000
Apportionment reduction for unused growth	-85,000,000	-	-	-	-	-
2007-08 Budget Deliberations reduction unused growth	-	-	-	-80,000,000	-80,000,000	-40,000,000
Student fee reduction (to \$20 full-year)	40,000,000	40,000,000	33,245,000	33,245,000	33,245,000	33,245,000
	4,875,252,000	5,456,585,000	5,456,586,000	5,376,586,000	5,376,586,000	5,416,586,000
Cost-of-living adjustment (categorical COLA incl. below)	294,387,000	281,500,000	224,855,000	248,431,000	248,431,000	248,431,000
Growth for Apportionments	97,508,000	164,000,000	109,132,000	107,532,000	117,532,000	107,532,000
Apportionment increase for remediation/exit exam	10,000,000	-	-	-	-	-
Equalization	159,438,000	-	-	-	-	-
Career Development & College Preparation	30,000,000	30,000,000	-	-	-	18,000,000
Realignment of nursing item (technical issue)	-10,000,000	-	-	-	-	-
Total General Apportionment	5,456,585,000	5,932,085,000	5,790,573,000	5,732,549,000	5,742,549,000	5,790,549,000
Categorical Programs						
Academic Senate for the Community Colleges	467,000	490,000	467,000	467,000	467,000	467,000
Basic Skills and Apprenticeship	33,100,000	50,599,000	15,229,000	15,229,000	48,339,000	48,339,000
Baccalaureate Pilot Program	100,000	100,000	100,000	-	-	-
Career Technical Education	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Child Care Tax Bailout	6,540,000	6,986,000	6,804,000	6,836,000	6,836,000	6,836,000
Disabled Students Programs and Services	107,870,000	115,430,695	114,472,000	115,011,000	115,011,000	115,011,000
Economic Development	46,790,000	48,790,000	46,790,000	46,790,000	46,790,000	46,790,000
EOPS & CARE	112,916,000	120,805,000	119,827,000	120,391,000	122,291,000	120,391,000
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000
Foster Care Education Program	4,754,000	5,079,000	4,754,000	5,254,000	5,254,000	5,254,000
Fund for Student Success	6,158,000	8,358,000	6,158,000	6,158,000	6,158,000	6,158,000
Full-time Faculty: Increase Positions	-	45,000,000	-	-	-	-
Matriculation	95,481,000	116,149,000	134,436,000	144,913,000	101,803,000	101,803,000
Nursing	16,886,000	16,886,000	25,886,000	25,886,000	25,886,000	25,886,000
Part-Time Faculty Compensation	50,828,000	100,828,000	50,828,000	50,828,000	50,828,000	50,828,000
Part-Time Faculty Health Insurance	1,000,000	8,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Part-Time Faculty Office Hours	7,172,000	12,172,000	7,172,000	7,172,000	7,172,000	12,172,000
Physical Plant and Instructional Support	27,345,000	27,345,000	27,345,000	27,345,000	27,345,000	27,345,000
Professional Development	-	10,000,000	-	-	-	-
Special Services for CalWORKs Recipients	43,580,000	46,714,000	43,580,000	43,580,000	43,580,000	43,580,000
Student Financial Aid Administration	52,593,000	55,115,500	51,308,000	51,640,000	51,640,000	51,640,000
Telecommunications / Technology Svcs / C.V. U	26,197,000	40,497,000	26,197,000	28,097,000	26,197,000	26,197,000
Transfer Education and Articulation	1,424,000	1,424,000	1,424,000	1,424,000	1,424,000	1,424,000
Ongoing Funds Subtotal	6,119,533,000	6,790,600,195	6,496,097,000	6,452,317,000	6,452,317,000	6,508,417,000
One-Time Funds (Prop. 98 Reversion & Settle-up)						
General Purpose Block Grant	100,000,000	-	-	-	-	-
Amador COE	100,000	-	-	-	-	-
Funding Formula Reform - One-time Costs	19,710,000	-	-	-	-	-
Internet access for offsite centers	1,446,000	-	-	-	-	-
Electronic Transcript Exchange	700,000	-	-	-	-	-
Strategic Plan Implementation	500,000	-	-	-	-	-
Physical Plant and Instructional Support	94,144,000	50,000,000	-	47,500,000	45,600,000	14,390,000
Mandate reimbursements	40,000,000	20,000,000	-	-	35,000,000	20,000,000
Career Technical Education SB 1133	-	-	32,000,000	32,000,000	32,000,000	32,000,000
Nursing Equipment / Allied Health Equipment	-	-	-	50,000,000	30,000,000	49,200,000
Career Technical Education	-	-	-	50,000,000	20,000,000	20,000,000
Nursing & Allied Health - 24hr State facilities	-	-	-	-	15,000,000	-
Outreach for parolees	-	-	-	-	10,000,000	-
Nursing (startup & simulators)	3,000,000	-	9,000,000	9,000,000	9,000,000	9,000,000
Part-Time Faculty Health Insurance	-	-	-	-	5,000,000	-
Part-Time Faculty Office Hours	-	-	-	-	5,000,000	-
Professional Development	5,000,000	-	-	-	-	5,000,000
Textbook Assistance	-	-	-	2,500,000	-	5,000,000
Student Access to Transit Initiative	-	-	-	-	-	3,000,000
Construction College	-	-	-	-	-	3,000,000
Technology Items	-	9,650,000	-	2,700,000	2,000,000	-
Accreditation Assistance	-	-	-	-	2,000,000	-
Cal PASS	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Basic Skills (06-07 funds; available one-time)	-	-	-	-	<i>included in 06-07</i>	<i>included in 06-07</i>
One-time Prop 98 Funds Subtotal	264,600,000	79,650,000	42,000,000	194,700,000	211,600,000	161,590,000
Miscellaneous (Non-program) Items						
Mandate reimbursements (suspension continues)	4,004,000	16,000,000	4,004,000	4,004,000	4,004,000	4,004,000
Fiscal Crisis Management Assistance Team (FCMAT)	-	570,000	350,000	570,000	570,000	570,000
STRS Payments for CCC Employees	83,013,000	83,013,000	81,979,000	81,979,000	81,979,000	81,979,000
Lease-Purchase Bond Payments	63,960,000	63,960,000	59,401,000	59,401,000	59,401,000	59,401,000
Lottery	155,293,000	155,293,000	155,293,000	155,293,000	155,293,000	155,293,000
Total State-Determined Funding	6,690,403,000	7,189,086,195	6,839,124,000	6,948,264,000	6,965,164,000	6,971,254,000
Funded FTES	1,139,921	1,174,119	1,174,119	1,174,119	1,176,284	1,179,818
Prop 98 (Local) Ongoing Funding per FTES	5,368	5,784	5,533	5,495	5,485	5,516
Prop 98 (Local) One-Time Funding per FTES	232	68	36	166	180	137
Funding per FTES	\$ 5,869	\$ 6,123	\$ 5,825	\$ 5,918	\$ 5,921	\$ 5,909

BOARD REPORT NO. 07-1-1CA

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor-Superintendent
PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

APPROVAL OF 2007-08 BUDGET AND PLANNING CALENDAR

The budget development process for 2007-08 requires formulation of a budget calendar. Included in the 2007-08 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2007-08 on September 5, 2007.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2007-08 Budget and Planning Calendar.

Budget and Planning Calendar, 2007-08

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2007 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 2007-08 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.	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 2007 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 2006-07 Mid-Year Budget Report	Review of 2006-07 Mid-Year Budget Report
March	Campuses Finalize Fall 2007 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2007-08 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 11	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	Governor's May Revise; budget priorities, goals and objectives.

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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		DSGC at its next meeting).	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2007-08 Tentative Budget	
June 27			Adoption of 2007-08 Tentative Budget and 2007-08 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2007-08 State Budget		
August	Legislative Trailer Bills		
August	2006-07 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.5			Public Hearing/Adoption of 2007-08 Final Budget.

Resource Allocation: 07/08 Budget Scenario

Worksheet A

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
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,716	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	\$ 37,950,953	\$ 102,207,716
06/07 FTES	6,804	4,189	8,718				19,712
05/06 FTES	6,887	4,193	8,670				19,750
04/05 FTES	6,970	4,058	8,942				19,970
3 yr average	6,887	4,147	8,777				19,811
Percent of total	35%	21%	44%				

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

Base Allocation	\$ 14,228,614	\$ 8,900,573	\$ 19,403,617				\$ 42,532,804
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 3,696,483	\$ 2,225,853	\$ 4,710,865				\$ 10,633,201
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Add the two amounts together and compare to 06/07 Site Allocations

Total	\$ 17,925,098	\$ 11,126,426	\$ 24,114,482				\$ 53,166,005
Change from Site Alloc	\$ 139,330	\$ 710	\$ (140,040)				\$ 0

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

Adjustment #1	\$ 139,330	\$ 710	\$ -				\$ 140,040
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2. Allocate any increase in Central Services costs.

Based on 07/08 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 1,427,910	\$ 1,427,910

3. Allocate \$1.70 per square foot increase over previous year.

Change from Fall 06 to Fall 07 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 101,821		\$ 101,821

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

Based on FTES Goals for 07/08

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 FTES	6,938	4,231	8,884				20,053
New 3 yr average	6,876	4,204	8,758				19,838
Change in 3 yr average	(11)	58	(19)				28

Add 5.92% COLA to 06/07 per FTES allocation of \$3400 to get \$3600 per FTES.

Growth allocation	\$ (38,759)	\$ 207,138	\$ (69,094)			\$ -	\$ 99,285
							\$ 4,366

5. District Office & Facilities gets 12% and 4% respectively of college growth allocations.

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

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ 11,990	\$ 4,361		\$ 16,351

6. Allocate any special amounts agreed upon.

Allocate 07/08 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Step & Column Compensation						\$ 678,472	\$ 678,472
Foundation	731,852	414,177	1,068,294			\$ 170,090	\$ 2,384,413
				327,331			\$ 327,331
	731,852	414,177	1,068,294	327,331	0	\$ 848,562	\$ 3,390,216

Preliminary 07/08 Budget Scenario

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	\$ 102,207,716	06/07 FTES	19,712	(Funded, includes NR & Appren)
4.0% COLA	\$ 3,754,848	07/08 FTES	20,053	(Estimated actual)
Growth	\$ 1,549,452	Funded Growth	341	
Other Revenue	\$ (1,983,475)	Deficit budget	(1,854,798)	
07/08 Revenue	\$ 105,528,541			
Increase	\$ 3,320,825			
Plus deficit budget	\$ 5,175,623			
Less allocations:				
1. Adjustment #1	\$ 140,040			
2. Central Svcs	\$ 1,427,910			
3. Square Footage	\$ 101,821			
4. Growth	\$ 99,285			
5. DO & Facilities	\$ 16,351			
6. Special Allocations	\$ 3,390,216			
	\$ 5,175,622			
Available for allocation	\$ -			

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,716	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	N/A	\$ 64,256,763
% of Total	28%	17%	38%	10%	7%		
Adjustment #7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

8. Final allocations

Sum the 06/07 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,716	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	\$ 37,950,953	\$ 102,207,716
1. Adjustment #1	\$ 139,330	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ 140,040
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,427,910	\$ 1,427,910
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 101,821	\$ -	\$ 101,821
4. Growth	\$ (38,759)	\$ 207,138	\$ (69,094)	\$ -	\$ -	\$ -	\$ 99,285
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 11,990	\$ 4,361	\$ -	\$ 16,351
6. Special Allocations	\$ 731,852	\$ 414,177	\$ 1,068,294	\$ 327,331	\$ -	\$ 848,562	\$ 3,390,216
7. Adjustment #7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Increase	\$ 832,423	\$ 622,024	\$ 999,200	\$ 339,321	\$ 106,181	\$ 2,276,472	\$ 5,175,622
07/08 Site Allocations	\$ 18,618,191	\$ 11,747,740	\$ 25,253,722	\$ 6,759,946	\$ 4,776,314	\$ 40,227,425	\$ 107,383,338

Facilities Square Footage	1,375,700
50% of funds per sq. foot	\$ 1.76
50% of funds for growth	4.4%
District Office percentage	12.1%

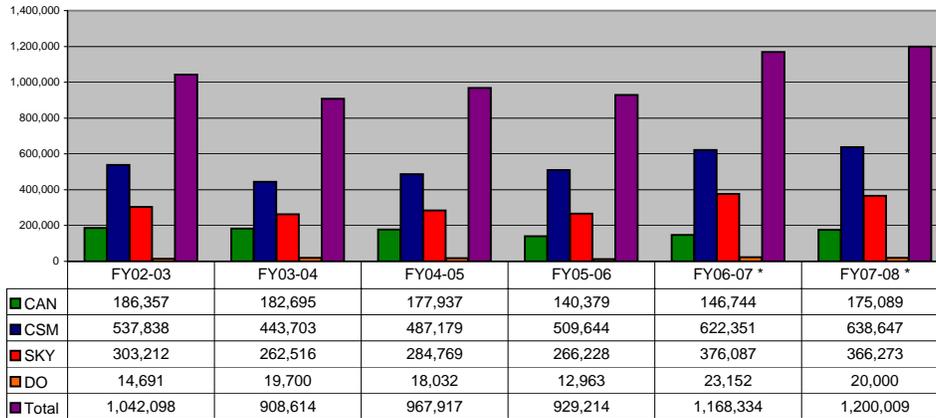
List of References:

- (A) 2006-07 Site Allocation
- (B) 2007-08 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

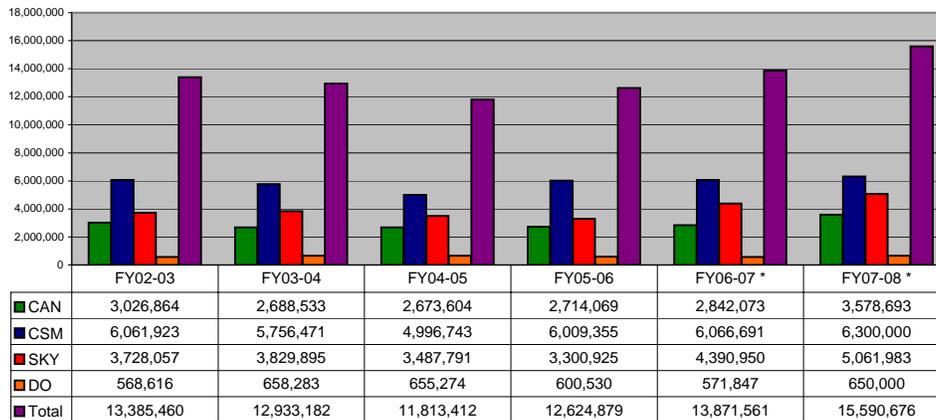


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

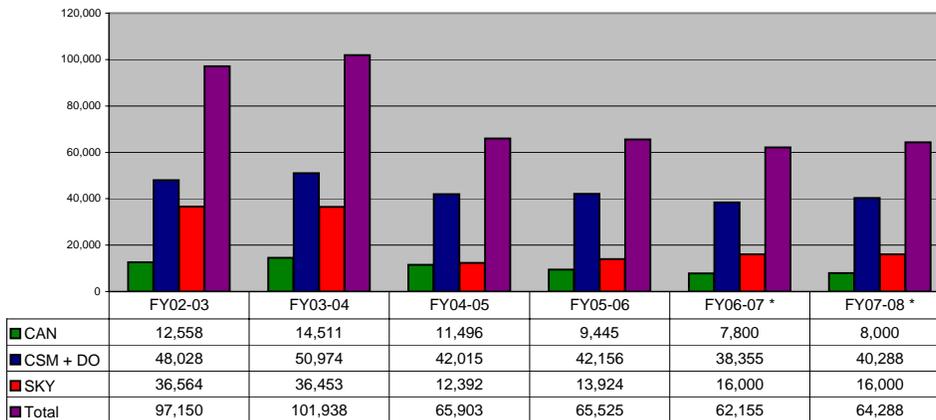


Electricity Usage by Site (in kWh)



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

Water Usage by Site (in ccf)



* figures provided for FY06-07 are projections.

**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>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>	<u>SERIES B</u>		<u>Total Payment</u>
2003	\$ 6,645,013						\$ 6,645,013
2004	6,976,627					\$ 515,790	7,492,417
2005	7,322,977	\$ 1,061,410				1,497,456	9,881,843
2006	4,695,827	3,072,487				748,729	8,517,043
2007	4,818,977	2,441,287	\$ 1,299,762	\$ 13,347,693	\$ 5,773,125	(Defeasances	27,680,844
2008	5,067,177	2,788,087	1,203,864	15,066,137	8,313,300	on April 2006)	32,438,565
2009	5,325,963	2,944,087	1,239,615	7,506,737	8,313,300		25,329,702
2010	5,597,119	3,089,687	1,298,138	7,824,138	8,783,300		26,592,382
2011	5,880,869	3,240,037	1,363,306	8,159,538	9,276,850		27,920,600
2012	6,183,469	3,394,837	1,430,213	6,666,563	11,637,550		29,312,632
2013	6,499,269	3,563,787	1,497,588	7,475,000	11,747,550		30,783,194
2014	6,827,069	3,738,787	1,575,000	7,749,000	12,432,750		32,322,606
2015	7,172,819	3,923,987	1,650,750	7,540,000	13,649,750		33,937,306
2016	7,537,400	4,110,987	1,735,000	7,860,000	14,388,250		35,631,637
2017	7,923,450	4,312,987	1,815,000	8,195,000	15,167,500		37,413,937
2018	8,324,288	4,523,488	1,905,000	8,550,000	15,981,750		39,284,526
2019	8,744,106	4,746,238	2,005,000	8,925,000	16,835,000		41,255,344
2020	9,187,100	4,979,738	2,100,000	9,310,000	17,735,250		43,312,088
2021	9,653,000	5,227,488	2,200,000	9,720,000	18,680,250		45,480,738
2022	10,142,500	5,482,488	2,310,000	10,155,000	19,661,250		47,751,238
2023	10,654,250	5,752,488	2,425,000	10,605,000	20,701,250		50,137,988
2024	11,195,000	6,037,488	2,540,000	11,080,000	21,792,750		52,645,238
2025	11,762,000	6,332,488	2,670,000	11,575,000	22,940,750		55,280,238
2026	12,354,000	6,647,488	2,800,000	12,100,000	24,145,500		58,046,988
2027		16,297,488	6,595,000	12,645,000	25,412,250		60,949,738
2028		17,112,488	6,925,000	13,220,000	26,736,000		63,993,488
2029		17,967,488	7,270,000	13,830,000	28,127,000		67,194,488
2030			26,500,000	14,465,000	29,590,750		70,555,750
2031			13,502,500		46,237,000		59,739,500
2032					48,550,750		48,550,750
2033					50,979,000		50,979,000
2034					53,526,500		53,526,500
2035					56,203,750		56,203,750
2036					59,010,750		59,010,750
2037					61,963,000		61,963,000
2038					65,061,000		65,061,000
Total	186,490,269	142,789,310	97,855,736	243,569,806	849,354,725	2,761,975	1,522,821,821

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2007-2008**

DISTRICT NAME: San Mateo County Community College District

DATE: May 31, 2007

I. 2007- 2008 APPROPRIATIONS LIMIT:

A. 2006-2007 Appropriations Limit	<u>\$110,774,161</u>
B. Price factor: 1.0442	
C. Population factor:	
1. 2005/ 2006 Second Period Actual FTES	17,231
2. 2006/ 2007 Second Period Actual FTES	21,375
3. 2006/ 2007 Population change factor	1.240497
(line C.2. Divided by line C.1.)	
D. 2006-2007 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	\$143,488,732
E. Adjustments to increase limit:	
1. Transfers in of financial responsibility	
2. Temporary voter approved increases	
3. Total adjustments - decrease	(-0-)
SUB-TOTAL	<u>\$143,488,732</u>
F. Adjustments to decrease limit:	
1. Transfers out of financial responsibility	
2. Lapses of voter approved increases	
3. Total adjustments - decrease	(-0-)
G. 2007-2008 Appropriations Limit	<u>\$143,488,732</u>

II. 2007-2008 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.	\$ 24,314,016
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	621,113
C. Local Property taxes	67,113,673
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	983,500
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates	(-0-)
H. 2007-2008 Appropriations Subject to Limit	<u>\$ 93,032,302</u>

CALIFORNIA COMMUNITY COLLEGES
 GANN LIMIT WORKSHEET
 2007-08
 (For Office use only)

			Tentative Budget 2007-08
A State Aid			
	8614 Apprenticeship	***	414,966
	8617 Gains (Started from 00-01 Gains should no longer be included as State Aid ... are categorical revenue per State)		
	8618 Basic Skill		0
	8615 Other Gen Apportionment (Partnership for Excellence)		-
	8611 General Apportionment		23,899,050
	Total		<u>24,314,016</u>
B. State Subventions			
	8698 Timber		-
	8685 Trailer Coach		-
	8684 In Lieu of Tax		-
	8672 Subvent Home		621,113
	Total		<u>621,113</u>
	8874 Enrollment	5,062,790	4,961,534
C. Property Tax			
	8811 Sec. Tax		59,360,520
	8812 Unsec Tax		4,093,153
	8813 Prior Tax		-
	8817 Tax Supplemental		3,660,000
	8810 ERAF		-
	Total		<u>67,113,673</u>
	Total tentative budget		72,696,320
D.			
E.			
F.	8860 Interest on Proceeds of Taxes	****	<u>\$ 983,500</u>

*** Total actual hour reported for 2006-07 apprenticeship that was 85,050. Estimated income
 85,384 \$4.86 414966.24

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

Pool II	460,500		
Pool III	60,000		
Floating	83,000		
LAIF	380,000		
Trans	-		
Total	<u>983,500</u>	Total proceeds of taxes	983,500