

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

2008-09 TENTATIVE BUDGET REPORT

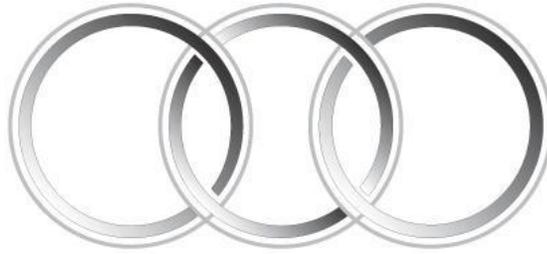


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SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2008-09
Tentative Budget
Report

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**San Mateo County Community College District
2008-09 Tentative Budget Report**

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THE TENTATIVE BUDGET REPORT provides a summary of 2008-09 State and District budget planning information. The report primarily focuses on the Unrestricted General Fund; however preliminary information is also included about other District funds.

2008-09 State Budget Summary

GOVERNOR'S JANUARY BUDGET

The governor released his proposed 2008-09 budget on January 10. He proposed suspending Proposition 98 for 2008-09 – funding it at an amount less than called for by statute. While appearing to add a 4.94% COLA and 3% enrollment growth, the budget funded no COLA and only 1% enrollment growth. In addition, the governor reduced categorical programs across the board by \$51.4 million.

The Governor also declared a fiscal emergency under the provision of Proposition 58 in order to address the current budget crisis and called a special session of the legislature to deal with the 2007-08 budget shortfall. Of the proposed \$400 million one-time current year reductions to Proposition 98, \$360 million would be taken from K-12 schools and \$40 million taken from the Community Colleges. The State Chancellor's Office was asked to identify available resources for one-time reductions. Of the \$40 million in mid-year reductions needed, efforts from community college advocacy groups identified \$31 million savings which were in categorical programs and grants that were declined by districts late in the fiscal year, under-subscription of programs, and delays associated with starting up new programs. An additional \$9 million in K-12 budget cuts provided the balance of needed mid-year cuts to community colleges.

In spring, it became apparent that property taxes for 2007-08 had been overestimated in the budget resulting in a property tax shortfall of \$92 million statewide.

On April 21, 2008, thousands of community college students, faculty, staff, parents, politicians and other supporters marched in Sacramento to rally against 2008-09 massive budget cuts to education. During that event, participants from across the State presented the

legislature and Governor with information on how the cuts would affect community colleges.

The following summarizes the Governor's recommendations affecting community colleges:

- **No COLA** representing **\$291.7 million** shortfall in apportionments
- **After adjusting for workload measures, across the board reduction to categorical programs** representing a net 4% to 11% decrease
- **One-percent enrollment growth** for 2008-09 which totals **\$111.8 million reduction from the requested three percent increase**
- **No change in student fees**, remains at **\$20/unit**
- **Delay in the June 2008 apportionment release** from scheduled release of July to September
- A net **decrease** in Chancellor's Office State **operations support of \$626,000**
- A proposal to **change the calculation for the statutory COLA to be reflective of the Consumer Price Index (CPI-W)** for wage earners and clerical workers rather than the current index
- **Eliminate new awards for the Cal Grant Competitive Program** to the tune of \$57.4 million (but continuing to provide for renewal awards)
- **Nursing Initiative**: this will **reduce funding for Nursing programs to \$19.7 million**
- **Career Technical Education Initiative**: the workload budget continues **\$58 million** in 2008-09 for this purpose

- **Student Success Initiative (basic skills):** will be **reduced to \$29.8 million** under proposed budget balancing reductions.
- **Capital Outlay:** proposes **\$453.5 million** from the 2008 Community College Capital Outlay Bond Fund for 64 community colleges facility projects

- The cuts to categorical programs remain the same at an average of 7% and also do not include COLA.
- The Governor introduced a proposal to raise \$15.2 billion by borrowing against future lottery revenues. This would be accomplished through a ballot measure presented to voters in November 2008.

MAY REVISION of Governor’s Budget Proposal

The *May Revise* includes economic updates to ensure that the current information is available before the budget is enacted. These figures are then used to draft amendments to bills being heard in the budget subcommittees. As a matter of practice, the Legislature waits for the *May Revise* update before final budget decisions are made on major programs such as education, corrections, and health and welfare.

Back in January, the deficit was estimated to be \$15 billion but by the time the Governor released his Budget Revision on May 14, the State budget deficit had grown to \$17.2 billion. However, Governor Schwarzenegger reiterated his support for community colleges, thus sparing this sector of higher education from additional cuts and actually increased funding.

Compared against the January budget proposal, following are changes in the *May Revise* affecting community colleges:

2007-08

- For the current year 2007-08, the Governor proposed augmentation of \$69 million to partially backfill the current-year property tax shortfall leaving a net estimated shortfall of \$23 million.

2008-09

- Despite some sentiment to raise fees as did CSU and UC, the Administration continues to recommend fees at \$20 per unit.

- Additional \$35.5 million for growth in apportionments (bringing the amount available to \$95.5 million and funding an FTES increase of 1.67%) to help fund the anticipation of students attending community colleges rather than UC and CSU as well as the additional students seeking education and training due to the economic slowdown.
- A decrease of \$6.4 million in appropriation to offset an increase in student fees due to the increased growth funding.
- Augmentation of \$138.7 million to offset the further reduction in estimated property tax revenues for 2008-09.
- An increase of \$572,000 to restore the reduction in Foster Care Training proposed in January.
- An increase of \$717,000 for the Board of Governor’s Fee Waiver administration.
- The addition of provisional language to provide colleges the flexibility to transfer funds between categorical programs in two programmatic areas (i.e. part time faculty programs and selected student services programs)
- A decrease of \$1.8 million to reflect an increase in offsetting oil and mineral revenue.

Given the State's current fiscal deficit, the *May Revise* budget proposal is likely to be the start of a lengthy debate in Sacramento. State law calls for the Legislature to submit to the Governor a budget by mid-June, but many experts say it could be well into the summer or later before the legislature passes the budget.

Legislative Activity to Date



Following announcement of the Governor's *May Revision*, Budget subcommittees of the Senate and Assembly held hearings to consider the Governor's budget initiatives. Despite the state deficit, the Assembly Budget Subcommittee completed deliberations on May 30 and actually added \$2.3 billion more in Proposition 98 (K-14) funding to the Budget. The Assembly increased growth to 2% (\$113.5 million), restored some of the categorical cuts (\$52 million), added a 1.6% COLA (\$94 million), rejected the categorical flexibility proposal, restored \$800,000 of the cuts to the CCC System Office budget and rejected the cuts to the Competitive Cal Grant program. The Assembly did not identify where the additional funding would come from.

In a similar fashion, the Senate Budget Subcommittee finalized its budget actions on June 5 and voted to appropriate an additional \$3 billion in Proposition 98 funding above the Governor's proposal including all of the augmentations present in the Assembly package with a larger COLA of 3.68 percent. The Senate

provision nearly mirrors that of the Assembly and includes: rejection of the Administration's proposal to provide districts with flexibility to administer categorical programs; cutting only \$200,000 in funding for the Chancellor's Office; \$25 million for "Green" Career Technical Education (CTE) where funds are set aside for renewable energy research and development, and have linkages to community college programs.

Both houses assume significant revenue increments but do not provide detail on how these revenues would be generated. It is expected that more details will be forthcoming or perhaps left to the "Big 5"-- including the governor, the Assembly speaker, the Assembly minority leader, the Senate president pro tempore, and the Senate minority leader for budget negotiations. Without a deal, the proposals would be at risk. At this point in the process, partisan differences will have to be resolved.

As this document is being written, the Legislative Conference Committee is working to modify the Governor's proposed budget to more closely match the priorities of both houses. Adoption of the State budget requires a two-thirds vote in both houses. The final budget will ultimately incorporate legislative proposals along with the Governor's vetoes.

SMCCCD BUDGET PLANNING

The Tentative Budget for 2008-09 has been prepared based upon the Governor's January Budget, the *May Revise* and other revenue and expenditure estimates. The Tentative Budget will be revised to include any changes resulting from the final State budget and the 2007-08 fiscal year-end close.

Budget Planning

On January 23, 2008, the Board of Trustees approved the 2008-09 Budget and Planning Calendar which was developed in consultation with the District Committee on Budget and Finance. The Committee has reviewed the District's Resource Allocation model along with income assumptions and expenditure plan. Budget planning has been difficult due to the uncertainties surrounding the 2008-09 State budget.

Budget committees at the three colleges have been actively involved in the budget development process and participated in decision-making regarding budget-related requests. The District has consistently engaged in long-range planning activities through formalized master planning, accreditation self study, program review, and capital construction/facilities planning. Budget augmentations and allocations made in the 2008-09 Budget and out of the 2007-08 ending balance are tied to elements of the draft District Strategic Plan that was presented to the Board on June 11, 2008 which includes the following items:

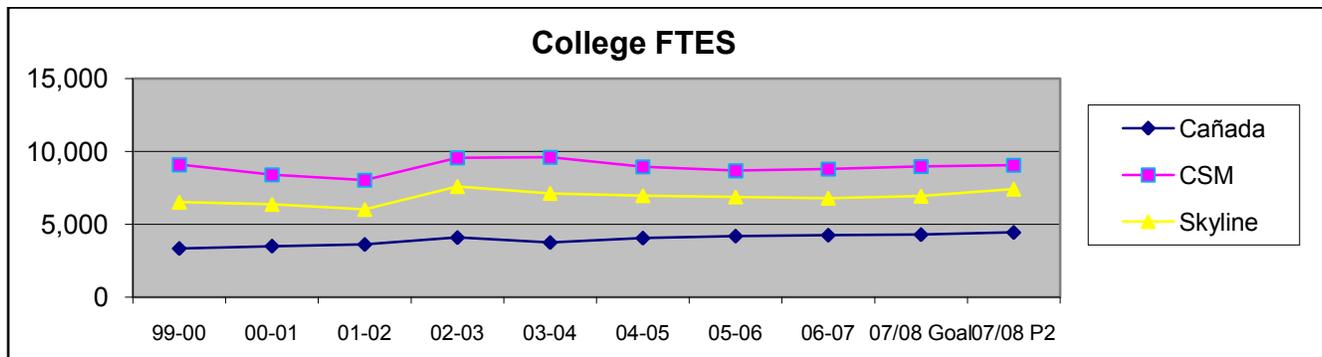
Web Tech position	Item 4: Fiscal, Human, Physical and Technology: Changing Technology: both a. and b
Cañada Honors Program	Item 2: Education Assumptions: Student Achievement: c and Item 1: Demographic Assumptions: Different Student Profiles at each college: a
CSM and Skyline Budget Stability	Item 1: Demographic Assumptions: Different Student Profiles at Each College: a and also Item 1: Demographic Assumptions: Population Changes: a
Maintenance contracts	Item 4: Fiscal, Human, Physical and Technology: New, Modernized and Sustainable Facilities: c

Property Taxes

When actual tax revenues fall below the budgeted amount, K-12 districts are guaranteed property tax backfill. However, California community colleges do not have the same protection. As mentioned, \$69 million is proposed to be appropriated to backfill the current year deficit caused by the anticipated property tax shortfall of which \$47.3 million is carryover savings from 2007-08 and \$21.7 million is from the Reversion Account. The full \$69 million will be distributed in the 2008-09 budget year on a one-time basis in February 2009. The District’s share of the \$69 million is estimated to be \$1.5 million.

Enrollment

Until the District’s property taxes exceed the base apportionment funding, which could take many more years, enrollment growth will continue to be the most significant factor in determining the District’s funding. The District has engaged in several strategies to improve access and enrollment at all three Colleges. First, a Summer Outreach Initiative was initiated last year wherein high school students were informed and encouraged to attend one of the three Colleges. Second, a study to expand the concurrent enrollment program was completed. It emphasizes the importance of student-centered learning and a faculty-driven approach to concurrent enrollment. Third, training on delivery of distance education has been underway resulting in many more online courses. Lastly, various new marketing initiatives have improved outreach and, hopefully, enrollment.



The Colleges’ 2008-09 budgeted FTES reflects a better than previously expected enrollment growth. All three Colleges appear to have exceeded their 2007-08 FTES goals. In addition to actual growth, the District’s strategy has been to maximize revenue by shifting FTES from one year to another. Currently, the District is in enrollment restoration, which means that the District has not yet reached its funded enrollment cap. Depending on the funded growth in the 2008-09 budget, the District may reach cap in 2008-09.

2008-09 Revenue Projection

In February, the District received its 2007-08 First Principal Apportionment Report (P1), which is a report used to verify the current year revenue limit and to project revenue in the upcoming fiscal year. Unfortunately, due to the changing estimates of the property tax deficit, the report has since been revised, and it is still not clear what the final numbers will be. However, the funding mechanism of SB361 is fairly clear and the State has provided a worksheet for estimating district apportionment. 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 funded COLA. The District’s base revenue projection is \$92,515,968, which will be discussed in more detail later in this document.

The following pages contain detailed information regarding the District’s Tentative Budget revenue and expenditure plan. At this stage in the budget development process, a balanced budget is forecasted with estimated revenue equaling expenditures. It is important to note that the current revenue augmentations proposed by the legislature are not included in the Tentative Budget.

The 2008-09 Final budget will reflect any changes resulting from the approved State budget and final District revenues and expenditures for 2007-08.

The projection of revenue is based on the Governor’s *May Revise*. As the deadline to develop the Tentative budget approached, the District Committee on Budget and Finance recommended at its April meeting to include the following revenue assumptions in the 2008-09 Tentative Budget.

1. No State-funded COLA
2. No student fee increases
3. Continuation of SB361 funding
4. 2007-08 FTES based on the District’s P2 (Second Principal Apportionment) report to the State as of April 30, 2008:

College	FTES
Cañada College	4,449
College of San Mateo	9,058
Skyline College	7,417

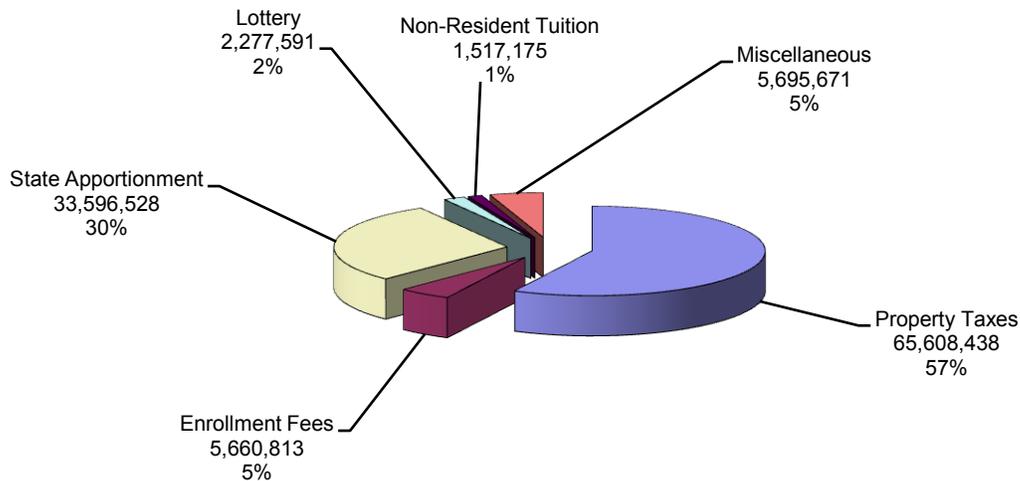
5. 2008-09 FTES estimates received from the Colleges:

College	FTES
Cañada College	4,622
College of San Mateo	9,352
Skyline College	7,928

2008-09 Unrestricted General Fund Revenue Assumptions

2008-09 Tentative	REVENUE
\$92,515,968	Base Revenue – Based on 2007-08 P2 report. Base revenue includes student enrollment fees, property taxes, and State general apportionment.
13,550,083	Restoration/Growth. Due to shifting FTES in 2007-08.
2,277,591	Lottery – Projection is based on actual receipts for 2006-07 as adjusted by receipts in 2007-08. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are part of the Restricted Fund.
1,339,145	State Part-Time Faculty Programs - Projected at the same level as 2007-08.
474,754	Apprenticeship – Projection is based on 2007-08 enrollments.
1,517,175	Non-Resident Tuition – The estimate includes an increase in the non-resident rate from \$184 to \$191 per unit (calculated based on State parameters and approved by the Board on January 23, 2008) and a decrease in enrollment.
1,686,000	Interest – Increased interest rates from the County pool are expected to generate an increase in budgeted income.
-0-	Mandated Costs – Although the District is eligible to be reimbursed for most of the expenditure it incurs as a result of State mandated programs, revenue is not expected in 2008-09. The State is not currently funding mandated cost claims. The District is part of a lawsuit filed with other districts claiming that audited claims were wrongly denied.
995,500	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, phone commissions, satellite dish income and other miscellaneous student fees.
\$114,356,216	TOTAL PROJECTED REVENUE

2008-09 Unrestricted General Fund Revenue Sources



2008-09 Unrestricted General Fund Expenditure Plan

2008-09 Tentative	EXPENDITURES
\$75,778,595	Site Allocations – Includes allocations adjusted for growth per the allocation model, for step and column changes, longevity and completed salary settlements. Employee benefits are budgeted separately in Central Services.
18,221,000	Benefits – Includes benefit increases known to date, but does not include health premium cap increases included in negotiated salary settlements.
6,646,300	Retiree Benefits – Includes benefit increases for health and dental premiums.
877,161	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Misc revenue.
474,754	Apprenticeship – Expenditure budget corresponds with revenue assumption. Current Apprenticeship programs include automotive technology at Skyline College and electrician, plumbing and sprinkler fitters at CSM.
1,118,000	Miscellaneous – Includes banking and credit card fees, loan to own, IRS fees, AFT and Academic Senate release time, and other miscellaneous fees.
4,850,000	Utilities – Includes gas, electricity, water, garbage, and telephone charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
1,756,107	Salary commitments – Includes set-aside for previously negotiated labor settlements.
300,000	Managed Hiring – Includes resources necessary for the placement of staff into non-funded positions, thereby avoiding layoffs.
102,000	Resource Allocation Model – Represents unallocated growth funds from the resource allocation model.
1,000,000	Insurance – Includes \$300,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$700,000.
400,000	Consultant/Legal/Election – Includes \$200,000 in consultant and legal fees and \$200,000 each year for election costs.
378,000	Staff Development – Includes Trustees' Program Improvement fund, Professional Development, Management Development, and Classified Staff Development.
597,400	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges.
306,900	Technology Advancement – Includes costs of operating the Centers for Teaching and Learning
1,500,000	Retirement Reserve Transfer – Annual transfer to the retirement liability account.
50,000	Museum of Tolerance – Includes Board allocation for MOT activities.
\$114,356,217	TOTAL PROJECTED EXPENDITURES

2008-09 Expenditure Plan

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

1. No change in the State regulated full-time faculty obligation
2. No increases for 2008-09 compensation settlements other than negotiated
3. Fixed costs based on current estimates

At this stage in budget development, estimated revenues equal projected expenditures. However, it is important to note that the tentative budget does not include current State budget deliberations.

The Tentative budget estimates will be revised based upon the approved State budget and final District expenditure projections for 2008-09.

2008-09 Site Allocations

The site allocations for the Tentative Budget have been adjusted for salary step, column and longevity increases, as well as increases for enrollment growth as prescribed by the resource allocation model, and negotiated salary COLA increase for the AFSCME bargaining unit. Site allocations for the Tentative Budget are as follows:

Cañada College	\$13,129,837
College of San Mateo	\$27,682,025
Skyline College	\$21,334,278
District Office	\$8,005,595
Facilities	\$5,626,860

2008-09 Beginning Balance

The beginning balance is estimated at \$10,444,529 and includes reserves of 5% according to board policy. The remaining balance originates from specific projects and activities of the 2007-08 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 22 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.

2007-08 Ending Balances

Projections of 2007-08 ending balances as submitted by the Budget Offices at each site are as follows:

Canada College	\$0
College of San Mateo	\$0
Skyline College	\$163,000
District Office	\$100,000
Facilities	\$150,000

As noted, these balances are preliminary and will change when the District's financial records are finalized.

Increased Costs

Utilities

The projection for the 2008-09 utilities expense budget represents a projected increase of \$541,623 over 2007-08. The increase is due to an allowance for price fluctuations for various utility costs as well as budgeting for the maintenance of new building systems that were installed during the Capital Improvement Program such as Building Management System, Access Controls and Monitoring System, Central Fire Alarm System, and co-generation plants/emergency generator.

The District has recently executed an agreement with Commercial Energy, a third party supplier, for purchase of natural gas for all eight of its core natural gas accounts. The cost per therm is based on gas delivered at a monthly price based on the prior month's PG&E Citygate price which historically averages 5% below PG&E's actual procurement rates. These core accounts represent approximately 40% of the District's usage.

Natural gas for 60% of the District's usage remains to be provided by 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. 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 amend the agreement. 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 Page 72.

Compensation Adjustments

The expenditure projection for salaries includes increases for movement on step and column placements and longevity service increments only. The District completed year one of its three-year contracts with each of the employee bargaining groups. The 2008-09 (second year) settlement provides salary and benefit increases for the AFSCME bargaining unit only (3% on wages; 1% towards medical cap). All other bargaining units agreed to the State-approved COLA. With no State COLA currently proposed, COLA is not projected in the tentative budget for those employee groups.

Employee Benefits

Changes to benefit rates for 2008-09 are included. The budget includes the January 1, 2008 increases (9 – 10%) in non-capped health premium rates for employees and retirees. Dental insurance rates increased by 2% in October 2007. Vision Care (VSP) rates also increased 3.1%. The District's Unemployment Insurance Contribution Rate increased six times from 0.45% to 3% for fiscal year 2008-09.

The CalPERS Board of Administration recently announced that the local school employer contribution rate for 2008-09 would increase from 9.306% to 9.48% effective July 1, 2008. This increase has not been built into the Tentative budget but will be included when the budget is finalized.

RESOURCE ALLOCATION MODEL

For years, the District 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, a new Resource Allocation Model was implemented. The District Committee on Budget and Finance recommended that changes should be made only to current allocations with new revenues, thus ensuring that the Colleges would not lose funding in the initial allocation. If needed, budget reductions would be allocated across the board after all other allocations had been made. The full model can be found on Pages 70-71.

The model undergoes periodic review and will continue to be refined through the years. Funding is based on the following factors:

1. **Base Allocation** – Colleges are guaranteed 80% of current funding with the other 20% based on a three-year average FTES. Colleges are guaranteed not to receive an initial decrease in the base.
2. **Fixed Costs** – Increases in Central Services such as benefits, utilities, insurance, election, legal and consultative services, staff development, telephone software & hardware maintenance, technology advancement, and transfer to the post-retirement reserve fund are added.
3. **Facilities** – Allocation to Facilities is increased for new buildings at the rate of \$1.76 per square foot.
4. **Growth** – Allocations are increased or decreased annually based on changes in the three-year average FTES.
5. **District Office** – The District Office is allocated 12% and Facilities is allocated 4% of college growth allocations.
6. **Demonstrated Need** – Allocations are increased for identified needs that are necessary but that do not fit neatly into a resource allocation algorithm. Included in this component of the allocation model will be compensation settlements and incentives (i.e. growth, productivity, etc.) for additional funding. The incentives will be identified and continuously reviewed by the District Committee on Budget and Finance. For 08-09, the budget includes an increase to the Facilities budget to include costs of maintenance contracts for HVAC and other systems and an increase to the ITS budget to include costs of a Web Technician.

	Skyline	Cañada	CSM	District Office	Facilities	Central Services	Total
07/08 Site Allocations	\$19,075,122	\$12,113,309	\$26,002,483	\$7,217,830	\$4,898,811	\$39,019,556	\$108,327,111
1. Adjustment #1	173,765	14,704	-	-	-	-	188,469
2. Fixed Costs	-	-	-	-	-	1,252,500	1,252,500
3. Square Footage	-	-	-	-	(3,755)	-	(3,755)
4. Growth	1,306,670	537,986	855,592	-	-	-	2,700,248
5. DO & Facilities	-	-	-	340,787	115,648	-	456,435
6. Special Allocations	877,966	526,862	959,237	484,531	641,643	(1,694,435)	1,795,804
7. Adjustment #7	(99,245)	(63,024)	(135,287)	(37,553)	(25,488)	-	(360,596)
Total Increase	2,259,156	1,016,528	1,679,542	787,765	728,049	(441,935)	6,029,105
08/09 Site Allocations	\$21,334,278	\$13,129,837	\$27,682,025	\$8,005,595	\$5,626,860	\$38,577,620	\$114,356,216
Tentative 08-09 Allocations	\$21,334,278	\$13,129,837	\$27,682,025	\$8,005,595	\$5,626,860	\$38,577,620	\$114,356,216

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 2007-08 experience as projected in 2008-09.

The District is entering into its third year of a more independent risk management program since withdrawing from the Bay Area Community College Joint Powers Agency (JPA) in 2005-06. The current program permits the District to manage risk with greater flexibility to meet its needs associated with its size and complexity. After withdrawing from the JPA, the District contracted for independent coverage and administration of claims from insurance underwriters and third party claims administrators (TPA's). The largest risk programs are those for property, liability, and workers' compensation risk coverage. The District uses an actuarially based program, balancing the use of self-insured retention (SIR) to cover expected losses, and a combination of primary insurance and re-insurance to cover unexpected losses. The self-insurance fund is used to fund and manage the expenses associated with this risk management program.

Due to recent insured loss experience and current insurance market conditions the District expects to reduce its insurance costs for 2008-09 by \$135,000. The savings would have been greater, but increases in facility values and student enrollment on which insurance costs are based caused costs to increase. For example, the District's capital improvement program resulted in facility values increasing by over \$22,000,000 or 4.6%. The insurance rate decreased by 10.4%. The combined insurance impact on property insurance is a reduction of 6.6% or \$17,000. The District is entering into a significant construction and facility refurbishment program resulting in nearly double the current facility values. Property insurance is expected to increase considerably as a result.

Liability insurance costs are based upon experience, rates, and enrollment. Enrollment has increased but the District's liability claim experience has been good resulting in a reduction in the rate per student by 7.8%. The total liability premium is expected to be reduced by 2%. Due to market conditions, the District was able to negotiate a policy that picked up coverage previously insured with a separate policy and with greater limits. This will save the District an additional \$110,000. Overall, liability insurance costs will be reduced by nearly 30%.

Lastly, workers' compensation rates have been reduced by about 8% due to our current claims experience. Nevertheless, the cost for our workers' compensation coverage will remain about the same due to the overall increase in District salaries.

The 2008-09 Self-Insurance budget detailed in Exhibit B on Page 25 totals \$8,272,965, including a net beginning balance of \$6,212,965 and estimated income of \$2,060,000, consisting a transfer from the General Fund and 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 2008-09 totals \$58,789,005 including net beginning balance of \$25,754,505 and estimated income of \$33,034,500. Estimated expenditures, including debt reduction principal and interest payments totals \$32,129,137. The projected ending balance totals \$26,659,869.

The Debt Service Fund budget for 2008-09 can be found on Exhibit C Page 26.

Restricted General Fund

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2008-09 Tentative Budget includes the most current data available. Projected budgets are listed in Exhibit D on Page 27.



Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$908,693. Parking fee income is estimated at \$2,501,024. Parking fees were increased from \$30 to \$35 by the Board at its August 22, 2007 meeting effective Spring 2008 and those increases are reflected in the budget. The Restricted General Fund budget for 2008-09 as shown on Page 27 is \$22,109,693.

Capital Outlay Projects Fund

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years.

The 2008-09 estimated net beginning budget balance of \$483,520,869 consists primarily of Bond revenue. Estimated income is approximately \$30,211,310. The Capital Projects Fund budget for 2008-09 includes net beginning balance and income totaling \$513,732,179, which is offset by \$465,581,236 in budgeted expenditures and the ending balance of \$48,150,942 as shown on Page 28.

The Bond Construction Fund, a sub-account of the Capital Projects Fund, was established for the deposit of proceeds from the sale of bonds. Deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization and new equipment.

Capital Improvements

New construction, renovation and renewal of existing facilities will continue over the summer. The District has invested a considerable amount of time in pre-construction planning and consultation to ensure that bond project funds are efficiently and effectively expended on College improvements that will benefit students in the future.

Final approval for the faculty housing at Cañada College is expected shortly. The project will add 60 residential units for SMCCCD faculty and staff to the existing 44 units at College Vista at College of San Mateo.

In late May, Assistant Vice Chancellor Fred Harris of the State Chancellor's Office announced that the Senate Subcommittee #1 took action to delete from the 2008-09 Budget Bill ALL Higher Education capital outlay projects proposed for funding from the yet-to-be-enacted statewide 2008 Education General Obligation bond.

This removes 63 projects for 44 districts totaling \$444 million from the community college system's 2008-09 capital outlay plan approved by the Board of Governors and proposed by the Governor in his budget plan for 2008-09. The reason stated for this deletion is that the Senate leadership did not want to "pre-fund" projects when no legislation is likely occur to enact a bond in 2008. Fred Harris strongly recommended that community colleges contact their legislators to include these projects in the budget and get a 2008 education bond on the ballot. If the Assembly keeps these projects in their version of the budget it would mean the issue would move to the budget conference committee to be decided. As a result of this development, the District will need to postpone various projects at the three Colleges and anticipates losses from \$50 million to \$60 million in State funding.

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 2008-09 Tentative Budgets are included on Pages 29-30.



The **Bookstore** Fund budget for 2008-09 totals \$15,150,109 including an estimated net beginning balance of \$6,150,109 and income of \$9,000,000 as detailed in Exhibit F on Page 29. The projected ending balance of \$6,401,456 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 and College of San Mateo.

The **Cafeteria** Fund budget for 2008-09 totals \$843,824 including \$597,104 in net beginning balance and \$246,720 in estimated income as detailed on Exhibit G on Page 30.

The income budget is based upon District contracts with the vendor, Pacific Dining, Inc., Pepsi Bottling Group and Action Vending. Income is offset by an estimated expenditure level of \$209,373, 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 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 31 are based on estimated 2007-08 data available at the time of this report. The 2008-09 budget for the Child Development Fund totals \$1,310,659 including a net beginning balance of \$164,802 and estimated income of \$1,145,857.

Trust Funds (Financial Aid)

The Student Aid Fund detailed on Exhibit I on Page 32 includes the 2008-09 estimated allocations from the Federal government for Pell grants (PELL), Supplemental Educational Opportunity Grants (SEOG), Academic Competitiveness Grants (ACG) as well as estimated State funding for Cal Grants. The 2008-09 budget for the Student Aid Fund totals \$7,709,240 including a net beginning balance of \$128,421 and estimated income of \$7,580,819.

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

Government Accounting Standards Board Pronouncement 45 (GASB 45) requires the District to amortize and record its liability for Other Post-Retirement Benefits (OPEB), primarily medical insurance for retirees. The District had an actuarial study completed in January, 2007, which estimated the liability at close to \$150 million. Starting with 2008-09, the District is required to recognize this liability over a 30 year period to the extent that the District does not fund the liability.

The Board of Trustees was proactive on this issue. Consequently, SMCCCD has been setting aside funds for this purpose for over 15 years and currently has over \$33 million reserved. During the next year, the District will establish a retirement board in accordance with GASB 45, codify the District's plan separately from the various collective bargaining agreements and issue an RFP for the management of the investment of post retirement funds. Establishing a trust fund for this purpose and transferring the District's annual payment for retiree premiums as well as a portion of the current reserve to the trust means the District will not be required to record a liability for OPEB.

The Reserve Fund budget for 2008-09 totals \$35,726,981 as detailed in Exhibit J on Page 33, including net beginning balance of \$33,132,981 and estimated income of \$2,594,000, consisting of the 2008-09 transfer of \$1,500,000 annual amount from the Unrestricted General Fund and estimated interest of \$1,094,000.

2008-09 Tentative Budget Summary

For 2008-09, the Unrestricted General Fund portion of the Tentative Budget is \$124,800,745 or approximately 16% of the total District budget, which is estimated at \$788,445,400. The relationship of each fund to the total Tentative Budget is illustrated in the table and chart which follow:

The adoption of the Tentative Budget by June 30, 2008 is a statutory requirement. The 2008-09 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 2008-09 Tentative Budget at its meeting of June 25, 2008 and the 2008-09 Final Budget on September 10, 2008.

Fund	2008-09 Tentative Budget
General Fund, Unrestricted	\$124,800,745
General Fund, Restricted	22,109,693
Capital Projects Fund	513,732,179
Self-Insurance Fund	8,272,965
Debt Service Fund	58,789,005
Trust Funds (Financial Aid)	7,709,240
Child Development Fund	1,310,659
Bookstore Fund	15,150,109
Cafeteria Fund	843,824
Reserve for Post Retirement Benefits	35,726,981
TOTAL—ALL FUNDS	\$788,445,400

Supplemental Information

Long-Term Debt

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

2008-09 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 7908C requires each community college district to report to the Chancellor of 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 on Page 74.

Sound Fiscal Management Questionnaire

Pursuant to Education Code Section 84040, the board of Governors adopted criteria and standards for the periodic assessment of the fiscal conditions of California community college districts. In accordance with this requirement, the System Office established standards for sound fiscal management and a process to monitor and evaluate the financial health of California's community college districts. Although not required of districts in good financial health, the District prepares a self-assessment checklist of its financial health annually.

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 2007-08, the District's expenses will be within the current year revenues. The 2008-09 Tentative Budget has a balanced budget.
- 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), for 2005-06 was (\$47,680) and for 06-07 was \$691,947. The unrestricted GF Net Change in Fund Balance for 2007-08 is projected to be positive.
- Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Yes, by fund balance, revenue increases (growth) and expenditure reductions.
- 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, with a slight uptick for 06/07.
- 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?
 - Yes. The District's enrollment had declined for several years, but we have experienced 3 years of increasing growth and are projecting growth for 08-09.
- 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 happened in 2006-07, however, the District anticipates being at or near the funded cap in 2008-09.

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 5% reserve.
- 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, although if the state defers payments to the District next year, some interfund borrowing may be necessary.
- 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%, in 2005-06 the District was at 78% and in 2006-07 the District was at 79%. For 2007-08, the District budgeted 83% and for 2008-09 (Tentative Budget) the District is budgeting 83% as well.

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?
 - Yes. The District has issued all of its General Obligation Bonds approved by the voters and is starting to repay them.
- 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 2007.
- 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 over \$32M set aside. In addition, the District capped lifetime benefits in the 1990's. The District is currently exploring a GASB45 Trust for investment of OPEB liability funds.

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 2006/07. The current contract with the auditors specifies that the audit must be complete and filed by December 31.
- Has the district taken appropriate actions to address material findings cited in their annual audit report?
 - There have been no material findings. The District has addressed the state compliance findings.
- Has the district met the requirements of the 50 percent law?
 - Yes.
- Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?
 - Yes, all have been timely.

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2008-09 Tentative Budget Exhibits



Exhibit A	Fund 1	Unrestricted General Fund	Page 22
Exhibit B	Fund 2	Self Insurance Fund	Page 25
Exhibit C	Fund 25	Debt Service Fund	Page 26
Exhibit D	Fund 3	Restricted General Fund	Page 27
Exhibit E	Fund 4	Capital Projects Fund	Page 28
Exhibit F	Fund 5	Bookstore Fund	Page 29
Exhibit G	Fund 5	Cafeteria Fund	Page 30
Exhibit H	Fund 6	Child Development Fund	Page 31
Exhibit I	Fund 7	Trust Funds (Financial Aid)	Page 32
Exhibit J	Fund 8	Post-Retirement Benefits Reserve	Page 33

**2008-09 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	Final Budget 2006-07	Tentative Budget 2007-08	Final Budget 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE				
Carryover Balances - Committed but unexpended				
Professional Development	\$139,864	\$140,000	\$115,880	\$145,000
Program Improvement	53,371	60,000	71,163	60,000
Staff Development	10,416	10,000	9,850	12,000
Video Conference/Network Upgrade	19,503	19,503	19,503	14,000
Faculty Internet Accounts	9,086	9,086	1,295	1,295
Duplicating Equipment Upgrade	27,194	18,000	16,554	12,000
CO Program Improvement	4,811	0	4,811	0
SFSU/Cañada Project	56,131	35,000	42,592	40,000
Faculty Computer Funding	1,310	0	0	0
Pacific Heights Project	15,969	15,969	15,969	15,969
CSM High Tech Program	63,691	35,000	36,896	12,000
HAZMAT Project	8,227	0	0	0
Marketing Project	31,319	32,526	50,253	20,000
ITS Project	8,026	11,697		20,000
SFSU Nursing Program	161,944	130,000	153,063	140,000
Computer Loan-to-Own Program	0	0	0	0
Skyline College Computer Project	36,454	36,454	36,454	36,454
Emergency Preparedness	145,346	145,522	144,695	125,000
Election Expense	175,000	0	200,000	200,000
One-time purpose	54,620	0	264,675	0
Fleet Program	17,611	22,831	22,831	25,000
Equipment Surplus	36,735	40,766	40,766	35,000
Satellite Dish Contracts	0	375,385	505,419	450,000
Apprenticeship Programs	258,183	135,000	261,491	120,000
Contingency Increment	0	133,764	0	90,181
Prior Year Commitments	381,969	400,000	132,674	200,000
Other Carryover	0	600,000	667,798	2,230,000
FTES Growth Initiatives	750,000	0	582,497	100,000
Payroll Conversion Project	110,097	0	0	0
Managed Hiring Obligations	636,115	0	100,000	300,000
Subtotal	\$3,212,992	\$2,406,503	\$3,497,129	\$4,403,899
Savings for Rebudgeting				
College of San Mateo	819,905	0	0	0
Cañada College	717,615	495,000	515,548	0
Skyline College	214,090	278,000	220,212	163,000
Chanc. Office/Facilities	303,393	350,000	361,240	250,000
Subtotal	\$2,055,003	\$1,123,000	\$1,097,000	\$413,000
ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET	\$5,267,995	\$3,529,503	\$4,594,129	\$4,816,899
Reserve for Contingency	\$4,087,377	\$4,087,378	\$5,627,630	\$5,627,630
Revolving Fund, and General Reserve	0	0	0	0
Subtotal	\$4,087,377	\$4,087,378	\$5,627,630	\$5,627,630
Unrestricted Balance	283,453	1,683,964	349,893	0
TOTAL ESTIMATED NET BEGINNING BALANCE	\$9,638,825	\$9,300,845	\$10,571,652	\$10,444,529

**2008-09 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
INCOME ASSUMPTIONS**

	Final Budget 2006-07	Tentative Budget 2007-08	Final Budget 2007-08	Tentative Budget 2008-09
ESTIMATED CURRENT INCOME				
General Revenue and Fees	94,901,976	96,696,625	104,865,779	92,515,968
Restoration/Growth	0	1,549,452	0	13,550,083
Lottery	2,400,000	2,400,000	2,400,000	2,277,591
State Part-Time Faculty Support	1,208,079	1,208,079	1,208,079	1,339,145
Apprenticeship Programs	382,169	382,169	407,341	474,754
Non-Resident Tuition	1,552,000	1,552,000	1,694,634	1,517,175
Interest Income	958,000	958,000	983,500	1,686,000
Mandated Cost Reimbursement	0	0	0	0
Miscellaneous Income	782,216	782,216	993,274	995,500
TOTAL ESTIMATED CURRENT INCOME	102,184,440	105,528,541	112,552,607	114,356,216
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)	\$111,823,265	\$114,829,386	\$123,124,259	\$124,800,745
EXPENDITURE PLAN				
ESTIMATED 2006-07 CARRYOVER				
COMMITMENTS (From Previous Page)	\$3,212,992	\$2,406,503	\$3,497,129	\$4,403,899
Contingency Increment (Included below)	0	(133,764)	0	(90,181)
ESTIMATED SAVINGS FOR				
REBUDGETING (From Previous Page)	2,055,003	1,123,000	1,097,000	413,000
COMMITMENTS AND REBUDGETED SAVINGS	\$5,267,995	\$3,395,739	\$4,594,129	\$4,726,718
ESTIMATED CURRENT EXPENDITURES:				
Site Allocations				
College/District Base Allocations	64,256,764	66,828,582	71,807,555	75,778,595
Formula Adjustments/Contracts	766,291	766,291	877,161	877,161
Apprenticeship Programs	382,169	382,169	407,341	474,754
Salary commitments (Hrly. COLA)	3,590,409	4,438,970	3,450,542	1,756,107
Matriculation	0	0	0	0
Districtwide Obligations				
Employee/Retiree Benefits	22,500,000	23,872,768	23,872,768	24,867,300
Utilities	4,547,473	5,365,278	4,790,000	4,850,000
Insurance	832,000	865,613	1,050,000	1,000,000
Soft/Hardware Maintenance Contracts	597,400	597,400	597,400	597,400
Special Appropriations				
FTES Growth	825,000	0	0	0
Managed Hiring	0	300,000	300,000	300,000
Resource Allocation Model	0	429,331	102,000	102,000
Miscellaneous	818,000	818,000	818,000	1,118,000
Consultants/Legal Expense	300,000	320,200	322,650	200,000
Election	200,000	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 2006-07	Tentative Budget 2007-08	Final Budget 2007-08	Tentative Budget 2008-09
Professional Development	245,312	253,837	286,795	290,000
Technology Advancement	306,900	306,900	306,900	306,900
Museum of Tolerance	50,000	50,000	50,000	50,000
Reserve Fund for Post-Retirement Benefits	1,500,000	1,500,000	1,500,000	1,500,000
ESTIMATED CURRENT EXPENDITURES	\$101,805,718	\$107,383,339	\$110,827,112	\$114,356,217
TOTAL ESTIMATED EXPENDITURES including carryover	\$107,073,713	\$110,779,078	\$115,421,241	\$119,082,935
Reserve for Contingency	\$4,087,378	\$4,221,142	\$5,627,630	\$5,717,811
Revolving Fund, Stores, & General Reserve	0	0	0	0
Unallocated Ending Balance	283,453	1,683,964	349,893	0
Estimated Marginal Revenue/Deficit	378,722	(1,854,798)	1,725,495	(1)
Subtotal	\$4,749,553	\$4,050,308	\$7,703,018	\$5,717,810
TOTAL EXPENDITURES + RESERVES (Unrestricted General Fund)	\$111,823,266	\$114,829,386	\$123,124,259	\$124,800,745

0

2008-09 TENTATIVE BUDGET - SELF-INSURANCE FUND

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 3,321,927	\$ 5,025,079	\$ 5,025,079	\$ 6,212,965
ESTIMATED INCOME				
Interest	\$ -	\$ -	\$ -	\$ -
Self Insurance Transfer	2,003,309	2,005,000	2,057,259	2,060,000
Interfund Transfer In	332,000	-	-	-
TOTAL ESTIMATED INCOME	<u>\$ 2,335,309</u>	<u>\$ 2,005,000</u>	<u>\$ 2,057,259</u>	<u>\$ 2,060,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 5,657,236</u></u>	<u><u>\$ 7,030,079</u></u>	<u><u>\$ 7,082,338</u></u>	<u><u>\$ 8,272,965</u></u>
ESTIMATED EXPENDITURES				
Salaries	\$ 72,695	\$ 26,875	\$ 130,835	\$ 27,109
Benefits	14,498	8,772	28,538	9,280
Supplies	-	10,000	-	10,000
Operating Expenses	544,964	700,000	710,000	840,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 632,157</u>	<u>\$ 745,647</u>	<u>\$ 869,373</u>	<u>\$ 886,389</u>
TOTAL ENDING BALANCE	<u>\$ 5,025,079</u>	<u>\$ 6,284,432</u>	<u>\$ 6,212,965</u>	<u>\$ 7,386,576</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$ 5,657,236</u></u>	<u><u>\$ 7,030,079</u></u>	<u><u>\$ 7,082,338</u></u>	<u><u>\$ 8,272,965</u></u>

2008-09 TENTATIVE BUDGET - DEBT SERVICE

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 5,669,093	\$ 30,844,674	\$ 30,844,674	\$ 25,754,505
ESTIMATED INCOME				
Interest	\$16,033,255	\$ 450,000	\$ 1,030,045	\$ 834,500
Property Taxes	22,568,645	21,000,000	22,732,254	32,200,000
Transfer In	-	-	-	-
Others	294	-	-	-
TOTAL ESTIMATED INCOME	<u>38,602,194</u>	<u>21,450,000</u>	<u>23,762,299</u>	<u>33,034,500</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$44,271,287</u>	<u>\$ 52,294,674</u>	<u>\$ 54,606,973</u>	<u>\$58,789,005</u>
ESTIMATED EXPENDITURES				
Debt Reduction - Principal	\$ 2,435,000	\$ 12,245,000	\$ 12,245,000	\$16,065,000
Debt Reduction - Interest	9,681,820	15,904,707	16,607,468	16,064,137
Others	1,309,793	-	-	-
TOTAL ESTIMATED EXPENDITURES	<u>\$13,426,613</u>	<u>\$ 28,149,707</u>	<u>\$ 28,852,468</u>	<u>\$32,129,137</u>
TOTAL ENDING BALANCE	<u>\$30,844,674</u>	<u>\$ 24,144,967</u>	<u>\$ 25,754,505</u>	<u>\$ 26,659,869</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$44,271,287</u>	<u>\$ 52,294,674</u>	<u>\$ 54,606,973</u>	<u>\$58,789,005</u>

2008-09 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	313,011	146,183	236,033		695,227
30034	VTEA Tech Prep	Federal	78,274	78,274	78,274	9,393	244,215
30057	Workability III	Federal			149,214		149,214
30075	UISFL Asian Studies	Federal			60,000		60,000
30077	National Science Foundation - Chemistry	Federal		270,000			270,000
31002	DSP&S	State	724,150	386,643	547,982		1,658,775
31003	EOP&S	State	654,182	531,309	572,992		1,758,483
31004	EOP&S/CARE	State	30,742	35,382	53,884		120,008
31009	Matriculation	State	576,119	394,837	442,696		1,413,652
31012	Foster Care Education	State		93,181			93,181
31016	AB602-Board Fin Asst Prog Adm Allow	State	256,886	195,402	231,076		683,365
31028	Instructional Equip Block Grant	State				202,453	202,453
31030	T-Com & Technology	State				97,204	97,204
31031	CalWORKs	State	92,525	92,525	92,525		277,574
31032	Middle College High School	State	121,846	121,846			243,692
31033	TANF	Federal	21,162	21,162	21,162		63,487
31035	Center for Int'l Trade Development	State			205,000		205,000
31043	Transfer and Articulation	State	4,456	4,456	4,456		13,367
31045	Staff Diversity	State				19,306	19,306
31054	Statewide Leadership Multimedia	State	162,500				162,500
31055	MESA/CCCP	State		73,033	73,033		146,066
31069	Prop 20--Lottery	State				340,065	340,065
31078	Enrollment Growth AD Nursing	State	118,400				118,400
31090	Basic Skills	State				466,917	466,917
31094	Econ Dev IDRC International Logistics	State			250,000		250,000
31098	Econ Dev Health Careers Pathways	State		125,000			125,000
31101	Econ Dev Incumbent Worker - Solar Energy	State			300,000		300,000
31102	CTE Equipment Allied Health	State	36,688	29,408	33,611	3,988	103,695
31103	Econ Dev IDRC Surgical Technology	State			314,967		314,967
32003	Public Bdcst-CSG-TV	Local	630,838				630,838
32004	Public Bdcst-CSG-FM	Local	173,430				173,430
32005	Public Bdcst-Interconnect	Local	13,329				13,329
32017	Menlo Park Redevelopment	Local		189,000			189,000
32055	Peninsula Health Care District	Local	307,184				307,184
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	13,500	3,000	104,000	22,109	142,609
35046	Peninsula Library Systems	Local				140,000	140,000
39001	Parking Fees	Local	1,151,211	397,711	756,442	195,659	2,501,024
39017	Community Education	Local	550,000				550,000
39030	Health Service Fees	Local	383,967	201,361	323,366		908,693
Total 2008-2009 Tentative Budget			<u>\$10,820,785</u>	<u>\$4,185,708</u>	<u>\$5,606,107</u>	<u>\$1,497,094</u>	<u>\$22,109,693</u>

2008-09 TENTATIVE BUDGET - CAPITAL PROJECTS FUND

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 213,940,712	\$ 514,212,362	\$ 514,212,362	\$ 483,520,869
ESTIMATED INCOME				
Bond Construction	\$ 345,980,687	\$ 15,246,000	\$ 20,943,507	\$ 14,250,000
Canada Staff Housing Planning	1,500,000	0	0	0
Capital Outlay Projects - State Funded	335,493	3,328	3,328	0
Capital Outlay - Planning	8,446,159	400,000	450,000	450,000
C.O.P. Capital Projects	826,349	40,000	146,990	138,000
College Vista Maintenance Reserves	45,000	40,000	40,000	40,000
Facilities Capital Improvement	330,347	0	80,143	0
Foundation Funded Projects	25,533	33,472	11,582	24,942
Hazardous Substances Projects -State Funded	11,206,051	10,374,406	9,581,038	12,343,368
Interest	1,264,878	1,700,000	1,848,900	1,525,000
Pacific Heights Project - Skyline	0	0	0	0
Property Management Study	113,679	0	0	0
Redevelopment	1,973,810	1,400,000	1,350,000	1,400,000
Scheduled Maintenance - State Funded	696,731	25,487	235,384	0
Scheduled Maintenance - District Funded	220,000	0	415,947	0
Non-resident capital outlay recovery fee	38,130	35,000	39,665	40,000
TOTAL ESTIMATED INCOME	\$ 373,002,847	\$ 29,297,693	\$ 35,146,485	\$ 30,211,310
TOTAL INCOME & NET BEGINNING BALANCE	\$ 586,943,559	\$ 543,510,055	\$ 549,358,846	\$ 513,732,179
ESTIMATED EXPENDITURES				
Bond Construction	\$ 58,306,864	\$ 454,209,533	\$ 53,779,584	\$ 400,429,949
Canada Staff Housing Planning	65,465	1,554,535	693,916	2,604,119
Capital Outlay - Planning	58,539	11,955,181	367,163	10,734,430
Capital Outlay Projects - State Funded	335,493	3,328	0	0
C.O.P. Capital Projects	1,216,394	2,823,160	227,324	2,008,028
College Vista Maintenance Reserves	0	85,000	0	85,000
Facilities Capital Improvement	91,759	4,536,962	842,324	3,765,965
Foundation Funded Projects	5,533	13,480	12,611	4,950
Hazardous Substances Projects -State Funded	11,274,626	10,310,365	9,581,038	12,282,655
Pacific Heights Project - Skyline	135,000	27,124,671	20,575	27,104,096
Property Management Study	47,510	633,516	100,500	533,015
Redevelopment	301,245	5,498,239	1,915	5,496,324
Scheduled Maintenance - State Funded	707,071	25,487	0	25,487
Scheduled Maintenance - District Funded	184,735	322,028	211,027	119,981
Non-resident capital outlay recovery fee	964	347,238	0	387,238
TOTAL ESTIMATED EXPENDITURES	\$ 72,731,197	\$ 519,442,725	\$ 65,837,977	\$ 465,581,236
TOTAL ENDING BALANCE	\$ 514,212,362	\$ 24,067,330	\$ 483,520,869	\$ 48,150,942
TOTAL EXPENDITURES & ENDING BALANCE	\$ 586,943,559	\$ 543,510,055	\$ 549,358,846	\$ 513,732,179

2008-09 TENTATIVE BUDGET - BOOKSTORE FUND

	Actual 2006-07	Adopt Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 5,697,411	\$ 5,831,205	\$ 5,831,205	\$ 6,150,109
ESTIMATED INCOME				
Sales	\$ 7,857,093	\$ 7,754,563	\$ 8,440,363	\$ 8,500,000
Other	432,800	425,000	498,433	500,000
TOTAL ESTIMATED INCOME	<u>\$ 8,289,893</u>	<u>\$ 8,179,563</u>	<u>\$ 8,938,796</u>	<u>\$ 9,000,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 13,987,304</u>	<u>\$ 14,010,768</u>	<u>\$ 14,770,001</u>	<u>\$ 15,150,109</u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$ 5,775,826	\$ 5,433,777	\$ 6,118,532	\$ 6,220,000
(Classified) Salaries	1,669,977	1,328,966	\$ 1,303,546	1,323,486
Employee Benefits		339,638	\$ 368,519	360,148
Supplies	45,709			
COP Interest Payment				
Other Operating Expense	541,622	704,685	\$ 648,753	660,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 8,033,134</u>	<u>\$ 7,807,066</u>	<u>\$ 8,439,350</u>	<u>\$ 8,563,634</u>
DISTRICT SUPPORT PAID/(RECEIVED)				
Salaries & Benefits	\$ 86,668	\$91,484	\$97,842	\$ 102,319
Rent	67,560	\$67,700	\$67,700	67,700
Donations	28,877	\$15,000	\$15,000	15,000
POS system	(60,140)			
TOTAL DISTRICT SUPPORT	<u>\$ 122,964</u>	<u>\$ 174,184</u>	<u>\$ 180,542</u>	<u>\$ 185,019</u>
TOTAL ENDING BALANCE	<u>\$ 5,831,205</u>	<u>\$ 6,029,518</u>	<u>\$ 6,150,109</u>	<u>\$ 6,401,456</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 13,987,304</u>	<u>\$ 14,010,768</u>	<u>\$ 14,770,001</u>	<u>\$ 15,150,109</u>

2008-09 TENTATIVE BUDGET - CAFETERIA FUND

	08-09 wkst	08-09 wkst	08-09 wkst	08-09 wkst
	Actual	Final	Estimated	Tentative
	2006-07	Budget	Actual	Budget
		2007-08	2007-08	2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 630,858	\$ 629,374	\$ 629,374	\$ 597,104
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$ 81,680	\$ 81,680	\$ 126,676	\$ 150,000
Special Contract Revenue	15,000	-	-	\$ 20,000
Vending Income	59,383	59,383	52,873	\$ 52,873
Other (interest/other)	17,094	12,000	23,848	\$ 23,848
TOTAL INCOME	\$ 173,156	\$ 153,063	\$ 203,396	\$ 246,720
TOTAL INCOME & NET BEGINNING BALANCE	\$ 804,015	\$ 782,437	\$ 832,770	\$ 843,824
ESTIMATED EXPENDITURES				
District/College Support	\$ 69,807	\$ 59,383	\$ 84,401	\$ 69,373
Operational Expenses	104,834	116,063	151,266	140,000
TOTAL EXPENDITURES	\$ 174,641	\$ 175,446	\$ 235,666	\$ 209,373
TOTAL ENDING BALANCE	\$ 629,374	\$ 606,991	\$ 597,104	\$ 634,451
TOTAL EXPENDITURES & ENDING BALANCE	\$ 804,015	\$ 782,437	\$ 832,770	\$ 843,824

2008-09 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$272,565	\$156,256	\$156,256	\$164,802
ESTIMATED INCOME				
Fees	\$174,979	\$180,000	\$198,520	\$202,000
Gifts and Donations	960	20,000	20,000	20,000
Calif. Dept. of Educ. - Child Development	457,195	538,170	550,000	550,000
Calif. Dept. of Educ. - Child Nutrition	2,005	2,100	2,100	2,300
Federal Revenue - Child Nutrition	30,913	31,000	32,000	35,000
Incoming Transfers/Other	214,982	346,673	331,257	336,557
TOTAL INCOME	\$881,034	\$1,117,943	\$1,133,877	\$1,145,857
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,153,599</u>	<u>\$1,274,199</u>	<u>\$1,290,133</u>	<u>\$1,310,659</u>
ESTIMATED EXPENDITURES				
Salaries	\$660,778	\$653,649	\$703,870	\$703,870
Employee Benefits	235,097	264,233	257,443	262,742
Supplies	13,082	8,000	12,240	11,000
Food	49,769	57,500	56,682	61,000
Other Operating Expense	38,617	94,379	95,097	95,000
TOTAL ESTIMATED EXPENDITURES	\$997,343	\$1,077,761	\$1,125,331	\$1,133,612
ESTIMATED ENDING BALANCE	\$156,256	\$196,438	\$164,802	\$177,047
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,153,599</u>	<u>\$1,274,199</u>	<u>\$1,290,133</u>	<u>\$1,310,659</u>

2008-09 TENTATIVE BUDGET - TRUST FUNDS

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$126,701	\$128,421	\$128,421	\$128,421
ESTIMATED INCOME				
Federal Pell, SEOG, ACG	\$5,490,226	5,470,671	6,346,067	\$6,955,819
Cal Grants	512,839	512,839	487,801	500,000
Transfers-In	154,058	0	119,329	125,000
Other	157	0	0	0
TOTAL ESTIMATED INCOME	<u>\$6,157,280</u>	<u>\$5,983,510</u>	<u>\$6,953,197</u>	<u>\$7,580,819</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$6,283,981</u>	<u>\$6,111,931</u>	<u>\$7,081,618</u>	<u>\$7,709,240</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$178	\$0	\$0	\$21,752
Federal Pell, SEOG, ACG	5,488,485	5,470,671	6,346,067	6,934,067
Cal Grants	512,839	512,839	487,801	500,000
Other (EOP&S, CARE, TRIO)	154,058	0	119,329	125,000
TOTAL EXPENDITURES	<u>\$6,155,560</u>	<u>\$5,983,510</u>	<u>\$6,953,197</u>	<u>\$7,580,819</u>
TOTAL ENDING BALANCE	\$128,421	\$128,421	\$128,421	\$128,421
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$6,283,981</u>	<u>\$6,111,931</u>	<u>\$7,081,618</u>	<u>\$7,709,240</u>

2008-09 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS

	Actual 2006-07	Final Budget 2007-08	Estimated Actual 2007-08	Tentative Budget 2008-09
ESTIMATED NET BEGINNING BALANCE	\$ 24,219,353	\$ 30,115,703	\$ 30,115,703	\$ 33,132,981
ESTIMATED INCOME				
Incoming Transfers	\$ 4,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest	1,396,350	1,020,000	1,506,833	1,094,000
Home Loan Income	-	-	14,267	-
TOTAL INCOME	<u>\$ 5,896,350</u>	<u>\$ 2,520,000</u>	<u>\$ 3,021,100</u>	<u>\$ 2,594,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 30,115,703</u>	<u>\$ 32,635,703</u>	<u>\$ 33,136,803</u>	<u>\$ 35,726,981</u>
ESTIMATED EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,822</u>	<u>\$ -</u>
TOTAL ENDING BALANCE	<u>\$ 30,115,703</u>	<u>\$ 32,635,703</u>	<u>\$ 33,132,981</u>	<u>\$ 35,726,981</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 30,115,703</u>	<u>\$ 32,635,703</u>	<u>\$ 33,136,803</u>	<u>\$ 35,726,981</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 2008-09 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
2008-09 Cañada Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007 STAFF FTE	2007-08 Tentative BUDGET	2008 STAFF FTE	CHANGE FROM 2007-08
1000	Academic Salaries	9,052,293	8,642,029	8,727,030	9,610,893	9,498,589	69.00	9,652,377	69.13	41,484
2000	Classified Salaries	2,760,419	2,778,630	3,103,231	3,135,772	2,857,623	50.43	3,165,378	49.27	29,606
3000	Employee Benefits	2,535,680	2,535,686	2,723,941	2,730,266	2,684,368	0.00	2,984,275	0.00	254,009
4000	Supplies Materials	175,649	168,474	83,140	86,340	130,570	0.00	83,231	0.00	(3,109)
5000	Other Operating Expenses	610,745	597,785	189,349	224,232	428,805	0.00	218,132	0.00	(6,100)
6000	Capital Outlay	1,720	1,720	0	0	5,973	0.00	0	0.00	0
7000	Other Outgo Expenses	51,401	51,185	10,564	15,814	5,250	0.00	10,721	0.00	(5,093)
Salary and Benefits		14,348,392	13,956,345	14,554,202	15,476,931	15,040,580	119.43	15,802,030	118.40	325,099
Gen. & Admin. Exp.		839,515	819,164	283,053	326,386	570,598	0.00	312,084	0.00	(14,302)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		15,187,907	14,775,509	14,837,255	15,803,317	15,611,178	119.43	16,114,114	118.40	310,797



**San Mateo County Community College District
2008-09 Cañada Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE
		BUDGET+			ACTUAL		BUDGET	TRANSFERS	STAFF	
		TRANSFERS		BUDGET	TRANSFERS	ACTUAL	FTE	BUDGET	FTE	FROM
										2007-08
020110	Architectural Technol	\$22,759	\$22,759	\$0	\$10,380	\$22,435	\$0	\$0	\$0	(\$10,380)
020300	Interior (Environ, Des	3,941	3,941	0	0	0	0	0	0	0
040110	Biology	673,256	673,258	382,315	624,392	767,440	4	439,110	5	(185,282)
050100	Business and Comm	561,535	561,534	493,730	587,473	685,013	6	544,907	6	(42,566)
060200	Journalism	0	0	0	0	6,186	0	12,833	0	12,833
061410	Multimedia	233,938	233,937	207,638	249,180	270,805	2	208,067	2	(41,113)
070100	Information Technolo	36,858	36,857	44,256	44,461	55,139	1	65,862	1	21,401
083500	Physical Education	482,448	482,450	227,029	390,798	546,452	3	304,692	3	(86,106)
083510	Physical Fitness/Body	123,400	123,402	66,775	98,776	117,124	1	67,214	1	(31,562)
089901	General Instruction	410,259	4,100	2,737,987	1,494,982	0	0	3,515,938	0	2,020,956
090100	Engineering, General	7,351	0	0	0	0	0	0	0	0
100200	Art	253,379	253,378	214,478	258,372	293,191	2	215,828	2	(42,544)
100400	Music	131,503	131,503	96,396	83,536	104,567	1	85,200	1	1,664
100700	Dramatic Arts	55,732	55,732	86,591	100,629	103,077	2	115,836	1	15,207
110100	Foreign Languages, (144,129	144,127	114,511	165,072	211,549	1	142,857	1	(22,215)
120370	Medical Assistant/Off	100,096	100,096	850	48,221	107,708	0	300	0	(47,921)
122500	Radiological Technok	268,975	268,975	203,092	254,402	303,220	2	209,544	2	(44,858)
130200	Interior Design & Mer	240,354	240,352	114,497	185,577	259,104	1	115,257	1	(70,320)
130300	Fashion	214,013	214,013	115,042	170,369	225,977	1	163,323	2	(7,046)
130500	Child Development/E	374,808	374,809	166,893	299,325	407,665	2	210,760	2	(88,565)
150100	English, General	919,159	919,161	678,868	875,499	1,028,177	7	641,722	6	(233,777)
150600	Speech Communicati	109,176	109,177	93,508	108,438	117,659	1	89,959	1	(18,479)
150900	Philosophy	135,275	135,277	116,401	133,272	168,665	2	116,491	1	(16,781)

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
160100	Library Science	7,603	7,601	8,060	8,098	7,609	0	8,765	0	667
170100	Mathematics	978,973	978,973	782,205	915,491	1,038,766	7	685,805	7	(229,686)
190100	Physical Sciences, G	488,019	495,369	378,168	471,052	533,409	4	323,439	4	(147,613)
200100	Psychology, General	160,789	160,789	114,181	140,166	161,621	1	114,971	1	(25,195)
210400	Human Services	102,985	102,982	33,451	72,673	85,834	0	37,062	0	(35,611)
220100	Social Sciences, Gen	109,413	109,414	79,889	92,455	99,295	1	83,810	1	(8,645)
220200	Anthropology	49,083	49,083	65,863	70,187	79,549	1	75,458	1	5,271
220400	Economics	104,522	104,522	76,152	99,628	95,237	1	53,809	0	(45,819)
220500	History	184,454	184,454	89,492	137,281	193,568	1	93,273	1	(44,008)
220600	Geography	10,245	10,245	0	3,592	9,132	0	0	0	(3,592)
220700	Political Science	109,718	109,716	88,911	107,815	109,614	1	77,759	1	(30,056)
220710	Student Government	0	0	0	2,522	2,718	0	0	0	(2,522)
490104	ITV Instruction	25,417	21,544	0	0	0	0	0	0	0
493000	General Studies	36,101	36,101	39,046	39,229	37,960	0	39,225	0	(4)
493001	Basic Skills	362,309	362,312	360,939	363,218	349,252	4	481,090	5	117,872
493010	Guidance	88,385	88,385	37,026	88,981	106,819	1	53,017	1	(35,964)
493012	Cooperative Educatio	131,309	131,311	112,096	86,640	78,464	1	68,680	1	(17,960)
493030	Learning Skills - Hanc	57,642	57,641	128,827	95,209	81,549	1	152,079	1	56,870
493080	English as Second La	1,136,887	1,136,885	444,699	802,481	1,179,280	4	400,914	4	(401,567)
601000	Academic Administra	0	0	0	0	(898)	0	0	0	0
601001	VP for Instruction	351,924	370,925	383,653	386,189	344,366	3	400,967	3	14,778
601002	Accreditation	85,155	74,337	14,063	27,500	77,310	0	14,063	0	(13,437)
601004	Division Dean	969,758	969,756	1,024,802	1,026,996	961,036	10	1,041,941	9	14,945
601006	Academic Senate	45,282	45,282	85,975	86,372	82,247	1	87,808	1	1,436
602000	Course and Curriculu	3,194	3,194	0	2	0	0	0	0	(2)
602001	Student Learning Out	43,704	42,904	23,630	25,801	23,843	0	60,105	0	34,304

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE
		BUDGET+ TRANSFERS			ACTUAL		BUDGET	BUDGET+ TRANSFERS	ACTUAL	
609008	Honors Instruct Supp	0	0	0	3,073	18,790	0	0	0	(3,073)
611000	Library	281,617	281,617	335,527	348,618	334,046	4	381,164	5	32,546
613000	Learning Center	450	450	0	0	0	0	0	0	0
621000	Reg,Transfers,Transc	582,320	582,321	588,851	592,149	572,664	6	679,245	7	87,096
621001	Commencement	7,282	7,282	5,000	5,000	2,845	0	5,000	0	0
622001	Resch/Eval-Matriculn	106,204	106,204	108,850	109,336	99,318	1	233,216	2	123,880
623003	Recruitment	56,229	56,231	73,347	73,607	54,467	1	66,459	1	(7,148)
631000	Counseling Services	275,704	275,702	448,176	412,250	404,995	4	436,990	4	24,740
631010	Transfer Center	73,990	73,992	80,987	81,331	79,036	1	85,263	1	3,932
632001	Skls Assess/Matricltn	75,465	75,464	76,968	78,540	76,333	1	81,875	1	3,335
639001	Career Education Off	2,376	2,376	4,150	4,150	2,615	0	1,650	0	(2,500)
641000	Vice President - Stud	279,569	279,574	289,929	297,131	273,910	2	306,725	2	9,594
642000	Financial Aid Adminis	275,473	275,472	280,153	281,343	262,205	3	284,417	3	3,074
642002	Federal Workstudy Pl	316	313	3,510	3,510	0	0	3,517	0	7
642600	EOPS Administration	140,274	140,047	115,908	116,392	107,892	1	124,515	1	8,123
643000	Health Services	36,105	36,105	8,127	8,127	3,083	0	8,127	0	0
646000	Handicapped Student	0	231	0	34,123	20,822	0	0	0	(34,123)
649001	Programs & Svcs	5,311	5,311	5,289	10,289	10,730	0	5,294	0	(4,995)
649003	EOPS Srvc for Stude	150	150	0	0	0	0	0	0	0
651000	Maintenance/Operati	1	1	0	0	7	0	0	0	0
651002	Custodial Services	75	75	0	0	0	0	0	0	0
661000	Institutional Research	68,000	68,000	0	0	0	0	0	0	0
662000	Management Plannin	330,810	328,810	433,872	512,262	348,529	3	288,010	2	(224,252)
662001	Trust/Collaborative A	0	0	1,300	1,300	0	0	1,300	0	0
669002	AFT Negotiated	12,603	12,606	0	18,049	20,993	0	23,017	0	4,968
671000	Fiscal Operations	512,083	511,836	543,325	545,650	516,829	6	538,225	5	(7,425)

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
672000	General Administrativ	69,048	69,048	0	0	(243)	0	0	0	
673000	Logistical Services	0	0	2,000	2,000	0	0	2,000	0	
673001	Security	0	0	0	4,580	4,417	0	0	(4,580)	
673004	Central Duplicating	29,779	29,777	23,925	24,408	26,204	1	26,416	1	
673005	Mail Service	114,800	114,798	134,908	135,173	112,363	1	138,884	0	
674004	Faculty Development	10,783	10,781	22,633	22,733	20,806	0	22,780	0	
675000	Community Relations	255,865	255,864	249,043	257,516	230,924	1	271,683	1	
677100	Safety and Emergenc	0	0	0	3,754	7,590	0	1,500	0	
678000	Management Informa	7,500	0	0	0	0	0	0	0	
679006	Reimbursable Costs	(29,703)	(29,757)	0	0	(4,275)	0	0	0	
679009	College Council	0	0	0	0	2	0	0	0	
679900	Other Gen'l Inst Supp	93,671	92,868	95,926	96,336	87,968	1	94,309	1	
689003	Civic Center Theater	82,923	82,923	83,620	96,119	81,860	1	81,764	1	
692000	Parking	15,155	14,939	0	0	0	0	0	0	
694000	Student/Cocurricular	168,555	169,626	176,828	178,232	185,118	1	183,310	1	
699001	Student Activities	101,916	101,916	113,118	113,504	109,602	1	117,719	1	
870441	Cash Over/Short	(7)	(7)	0	0	0	0	0	0	
TOTALS		15,187,907	14,775,509	14,837,255	15,803,317	15,611,178	119	16,114,114	118	310,797



San Mateo County Community College District
2008-09 CSM Site Allocation Funds
By Major Account Category
Minor differentials are due to system rounding

CODE	Major Account	2006-07	2006-07 ACTUAL	2007-08 BUDGET	2007-08	2007-08 ACTUAL	2007	2007-08	2008	CHANGE FROM 2007-08
		BUDGET+			BUDGET+		STAFF FTE	Tentative BUDGET	STAFF FTE	
1000	Academic Salaries	20,038,044	20,297,459	19,783,032	20,633,799	20,611,173	165.80	19,466,638	150.55	(1,167,161)
2000	Classified Salaries	5,778,030	5,737,227	6,032,145	6,161,682	5,474,156	103.70	6,073,271	92.62	(88,411)
3000	Employee Benefits	5,802,651	5,803,109	5,823,234	5,836,572	5,696,967	0.00	6,075,410	0.00	238,838
4000	Supplies Materials	429,751	289,771	339,971	358,031	363,851	0.00	339,671	0.00	(18,360)
5000	Other Operating Expenses	1,254,636	1,245,877	517,167	1,400,794	1,084,706	0.00	1,384,856	0.00	(15,938)
6000	Capital Outlay	2,000	0	0	0	0	0.00	0	0.00	0
7000	Other Outgo Expenses	287,943	288,700	330,171	330,171	96,252	0.00	417,585	0.00	87,414
Salary and Benefits		31,618,725	31,837,795	31,638,411	32,632,053	31,782,296	269.50	31,615,319	243.17	(1,016,734)
Gen. & Admin. Exp.		1,974,330	1,824,348	1,187,309	2,088,996	1,544,809	0.00	2,142,112	0.00	53,116
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		33,593,055	33,662,143	32,825,720	34,721,049	33,327,105	269.50	33,757,431	243.17	(963,618)



**San Mateo County Community College District
2008-09 CSM Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2006-07	2006-07 ACTUAL	2007-08 BUDGET	2007-08	2007-08 ACTUAL	2007-08	2008-09	2008-09	CHANGE FROM 2007-08
		BUDGET+			BUDGET+		STAFF FTE	Tentative BUDGET	STAFF FTE	
010910	Ornamental Horticultur	\$149,162	\$153,096	\$160,756	\$165,159	\$155,386	\$1	\$162,318	\$1	(\$2,841)
020110	Architectural Technolo	13,038	11,566	10,094	15,287	48,889	0	10,116	0	(5,171)
040110	Biology	1,042,720	1,044,766	950,040	982,992	1,033,821	8	864,142	7	(118,850)
050100	Business and Commer	1,318,387	1,321,434	1,372,415	1,392,601	1,406,512	11	1,218,695	9	(173,906)
051100	Real Estate	126,862	126,883	56,590	65,046	118,098	0	56,714	0	(8,332)
060200	Journalism	103,475	103,460	106,915	107,405	97,891	1	107,633	1	228
060300	Radio, Motion Picture,	119,482	119,481	104,416	107,626	125,572	1	108,160	1	534
061410	Multimedia	267,383	266,566	294,058	277,395	261,765	2	258,471	2	(18,924)
069900	Other Communications	0	0	0	0	1,509	0	17,982	0	17,982
070300	Data Processing-Oper	562,139	580,739	455,338	471,390	484,279	4	510,102	4	38,712
083500	Physical Education	1,049,356	1,062,285	877,198	888,613	979,683	7	891,416	7	2,803
083700	Health Education	60,314	60,316	37,122	42,564	59,618	0	37,204	0	(5,360)
089901	General Instruction	147,083	14,044	1,214,112	2,792,171	15,088	0	2,350,665	0	(441,506)
090100	Engineering, General	81,915	81,362	108,367	99,411	93,073	1	109,025	1	9,614
092540	Electronics	375,881	375,875	385,753	387,480	357,704	4	419,756	4	32,276
094520	Fluid Power/Hydraulic	0	0	0	0	145	0	0	0	0
095010	Aviation Airframe Mecl	19,990	19,990	1,000	1,613	8,449	0	56,299	0	54,686
095200	Construction Craft Tec	0	0	0	0	667	0	0	0	0
095300	Drafting Technology	52,705	52,704	35,114	39,142	47,381	0	141,685	1	102,543
095630	Machining and Machin	83,656	83,659	86,200	87,208	96,533	1	1,713	0	(85,495)
095650	Welding and Cutting	178,520	182,352	132,479	136,000	169,960	1	133,199	1	(2,801)
095720	Construction Inspectio	59,209	59,209	45,108	50,451	87,438	0	45,208	0	(5,243)
100200	Art	754,959	757,878	684,125	711,417	934,650	5	713,731	5	2,314

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
100400	Music	476,752	478,277	371,905	400,351	601,556	2	481,071	3	80,720
100800	Dance	145,640	146,326	126,185	132,741	165,137	1	29,769	0	(102,972)
103000	Graphic Arts and Desig	253,792	253,792	256,640	252,816	253,460	2	258,205	2	5,389
110100	Foreign Languages, G	806,472	822,409	598,830	626,421	859,639	4	405,431	2	(220,990)
120310	Nursing, R.N.	724,052	724,055	739,446	659,556	718,008	6	732,200	6	72,644
120410	Dental Assistant	208,949	208,902	147,358	147,270	179,992	2	192,124	2	44,854
120420	Dental Hygienist	70,932	70,932	108,026	96,324	78,548	1	65,500	0	(30,824)
130100	Consumer Homemakir	11,579	11,656	3,534	3,412	3,447	0	3,542	0	130
150100	English, General	2,882,818	2,870,327	2,649,637	2,693,770	2,808,301	21	2,623,800	21	(69,970)
150600	Speech Communicatio	628,976	632,840	600,369	597,861	604,049	4	603,683	4	5,822
150900	Philosophy	0	0	0	0	0	0	150,668	1	150,668
170100	Mathematics	1,997,948	2,077,980	1,795,576	1,862,339	2,243,689	14	1,834,467	14	(27,872)
190100	Physical Sciences, Gei	48,732	51,418	50,463	39,254	32,349	0	51,784	0	12,530
190200	Physics	359,894	380,048	390,638	395,958	420,515	4	422,255	4	26,297
190500	Chemistry	745,822	730,043	602,494	625,436	738,371	5	642,583	5	17,147
191100	Astronomy	165,926	165,738	172,409	173,604	202,443	2	172,778	2	(826)
191300	Atmospheric Sciences	29,656	29,655	31,108	31,258	31,265	0	31,330	0	72
191400	Geology	97,116	96,625	91,963	101,288	100,488	1	115,352	1	14,064
191900	Oceanography	58,416	58,132	36,891	39,944	49,019	0	36,975	0	(2,969)
200100	Psychology, General	0	0	0	0	0	0	254,601	2	254,601
210500	Administration of Justic	567,334	578,772	512,839	486,884	537,173	1	428,418	0	(58,466)
213300	Fire Control Technolog	315,733	302,892	190,834	195,551	325,174	0	191,331	0	(4,220)
220100	Social Sciences, Gene	2,262,218	2,409,508	1,880,646	1,971,521	2,575,967	12	847,501	2	(1,124,020)
220108	Social Sciences, Hono	6,641	12,518	5,869	5,869	4,185	0	5,882	0	13
220200	Anthropology	0	0	0	0	0	0	21,780	0	21,780

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET	STAFF FTE	
220500	History	0	0	0	0	0	0	344,280	3	344,280
220700	Political Science	0	0	0	0	0	0	226,930	2	226,930
300700	Cosmetology	687,424	692,137	724,844	718,334	725,106	8	662,926	7	(55,408)
490100	General Liberal Arts ar	0	0	0	0	469	0	0	0	0
490101	AIFS	46,952	45,408	41,566	41,565	1,930	0	41,653	0	88
490104	ITV Instruction	247,255	233,829	212,582	193,226	195,040	1	183,114	1	(10,112)
493000	General Studies	33,478	24,167	29,954	29,954	27,214	0	30,015	0	61
493010	Guidance	148,760	148,759	138,627	146,802	136,718	1	120,553	1	(26,249)
493012	Cooperative Education	205,477	205,481	210,712	221,880	185,153	2	183,739	1	(38,141)
493030	Learning Skills - Handi	75,222	65,489	115,527	114,558	105,927	1	119,316	1	4,758
493080	English as a Second L	896,838	881,907	832,210	861,474	1,072,216	9	807,019	8	(54,455)
601001	VP for Instruction	465,954	460,608	504,339	506,938	453,688	5	529,711	4	22,773
601002	Accreditation	89,756	89,757	103,384	60,345	54,033	1	28,738	0	(31,607)
601004	Division Dean	1,665,375	1,675,146	1,689,144	1,678,776	1,494,351	21	1,722,769	14	43,993
601005	Cont Educ Director	5	6	14,674	2,456	0	0	0	0	(2,456)
601006	Academic Senate	47,931	44,892	51,282	50,658	45,554	0	44,517	0	(6,141)
602000	Course and Curriculur	58,780	58,549	67,931	23,381	11,921	0	0	0	(23,381)
602001	Student Learning Outc	51,993	49,522	51,502	41,419	49,808	1	48,925	0	7,506
602200	Center for Teaching ar	84,167	29,487	84,731	85,378	31,332	0	87,925	0	2,547
604000	Computer Assisted Ins	2,000	1,946	2,000	2,000	1,358	0	2,000	0	0
609008	Honors Instruct Supp	1,047	354	693	693	0	0	693	0	0
611000	Library	787,471	793,270	785,022	791,836	813,657	9	860,100	9	68,264
613000	Learning Center	47,376	42,140	49,103	49,273	25,569	1	0	0	(49,273)
621000	Reg,Transfers,Transcr	767,522	735,017	803,609	809,440	727,445	9	833,106	9	23,666
621001	Commencement	7,551	6,265	7,549	7,549	3,449	0	7,551	0	2

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET	STAFF FTE	FROM 2007-08
622001	Resch/Eval-Matriculn	0	0	0	0	(60)	0	0	0	0
631000	Counseling Services	1,606,636	1,595,801	1,559,593	1,575,430	1,488,147	15	1,534,904	14	(40,526)
631010	Transfer Center	86,983	86,937	86,166	89,559	85,101	1	87,046	1	(2,513)
639003	Career Development	225,524	210,981	240,413	193,959	134,584	2	217,280	2	23,321
639006	Job Placement	2,036	2,036	2,101	2,101	1,270	0	2,101	0	0
641000	Vice President - Studen	253,709	247,714	255,330	257,449	246,206	2	277,818	2	20,369
642000	Financial Aid Administr	297,743	297,745	308,458	309,420	239,979	3	307,251	3	(2,169)
642002	Federal Workstudy Prc	38,000	28,034	38,858	38,858	25,309	0	38,858	0	0
642600	EOPS Administration	170,891	170,889	177,829	178,631	163,044	1	179,474	1	843
643000	Health Services	98,730	98,659	150,321	150,989	151,914	2	154,485	2	3,496
646000	Handicapped Student :	68,243	68,244	67,673	69,451	60,744	1	68,602	1	(849)
647000	Foreign Student Servic	177,733	168,346	104,864	116,880	117,294	1	108,356	1	(8,524)
649001	Programs & Svcs	92,166	80,311	85,915	86,242	71,419	1	86,394	1	152
649002	Coop Educ	51,038	51,037	0	0	0	0	0	0	0
649003	EOPS Srvc for Studen	0	0	0	38,000	36,003	0	0	0	(38,000)
649004	EOPS Cat B Other	0	75	0	0	0	0	0	0	0
649006	Satellite Campus Cent	32,537	32,537	120,972	121,467	110,276	1	121,685	1	218
651000	Maintenance/Operator	0	0	0	0	1,674	0	0	0	0
651008	Telephone Services	71,829	71,771	67,651	67,944	60,960	1	68,081	1	137
661001	Rsrch/Develop Instr Pl	160,308	155,252	127,972	133,015	132,296	1	128,536	1	(4,479)
662000	Management Planning	434,325	428,765	448,545	460,216	420,268	5	476,602	3	16,386
664000	Classified Council	150	0	150	150	0	0	150	0	0
669002	AFT Negotiated	55,188	55,188	93,727	94,989	95,097	1	61,176	1	(33,813)
671000	Fiscal Operations	813,743	811,647	848,338	855,881	791,316	9	880,284	8	24,403
671002	Banking Expenses	0	0	0	0	111	0	0	0	0

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
672000	General Administrative	0	112,660	9,160	9,160	(243)	0	9,160	0	0
673004	Central Duplicating	40,084	41,878	38,808	38,808	30,798	0	38,808	0	0
673005	Mail Service	239,490	225,334	238,079	239,217	207,004	2	239,143	2	(74)
675000	Community Relations	565,632	573,653	548,519	606,021	549,475	10	672,440	5	66,419
676000	Staff Diversity	5,359	5,257	4,000	4,000	1,540	0	4,000	0	0
679006	Reimbursable Costs	5,180	8,354	0	0	12,729	0	0	0	0
679009	College Council	0	0	0	0	139	0	0	0	0
689001	Masterworks Chorale	27,117	27,143	26,910	26,910	26,862	0	26,910	0	0
689003	Civic Center Theater	95,051	94,726	98,109	98,539	89,608	1	100,194	1	1,655
692000	Parking	218,672	219,429	248,756	248,756	96,252	0	331,918	0	83,162
694000	Student/Cocurricular A	405,165	416,969	443,790	451,471	457,585	2	457,095	2	5,624
694001	Student Publications	4,675	3,239	4,675	4,675	1,065	0	4,675	0	0
696000	Child Development Ce	69,271	69,271	81,415	81,415	0	0	85,667	0	4,252
699001	Student Activities	200,086	200,002	194,120	163,006	114,704	3	154,301	2	(8,705)
703000	KCSM Management/Ai	417,126	417,129	387,497	391,753	358,877	3	403,695	3	11,942
703001	KCSM Programming/A	129,320	129,320	118,024	118,547	109,590	1	120,739	1	2,192
703002	KCSM Production/Aux	118,542	118,543	121,760	122,272	113,447	1	125,042	1	2,770
703003	KCSM Broadcasting/Ai	226,243	226,243	231,120	232,187	214,546	2	234,615	2	2,428
703004	KCSM Prog Info/Prom	90,174	90,176	92,927	93,367	89,843	1	93,565	1	198
703006	KCSM Underwriting/Gr	148,388	146,231	151,330	151,980	141,508	2	153,537	2	1,557
870441	Cash Over/Short	0	(29)	0	0	0	0	0	0	0
TOTALS		33,593,055	33,662,143	32,825,720	34,721,049	33,327,105	270	33,757,431	243	(963,618)



**San Mateo County Community College District
2008-09 Skyline Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2006-07	2007-08		2007	2007-08	2008	CHANGE FROM 2007-08		
		BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	BUDGET+ TRANSFERS	2007-08 ACTUAL	STAFF FTE		Tentative BUDGET	STAFF FTE
1000	Academic Salaries	14,404,366	14,390,765	14,767,491	15,357,127	15,178,687	108.49	16,027,670	111.33	670,543
2000	Classified Salaries	4,399,350	4,376,682	4,675,245	4,693,881	4,234,550	80.01	4,732,921	74.00	39,040
3000	Employee Benefits	4,124,303	4,124,454	4,231,444	4,241,507	4,090,371	0.00	4,430,031	0.00	188,524
4000	Supplies Materials	191,738	178,892	379,862	398,781	319,311	0.00	466,862	0.00	68,081
5000	Other Operating Expenses	962,198	928,423	541,097	746,339	707,622	0.00	(124,603)	0.00	(870,942)
6000	Capital Outlay	36,157	25,563	45,194	44,594	22,107	0.00	45,194	0.00	600
7000	Other Outgo Expenses	121,880	149,034	166,237	171,487	77,157	0.00	186,237	0.00	14,750
Salary and Benefits		22,928,019	22,891,901	23,674,180	24,292,515	23,503,608	188.50	25,190,622	185.33	898,107
Gen. & Admin. Exp.		1,311,973	1,281,912	1,132,390	1,361,201	1,126,197	0.00	573,690	0.00	(787,511)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		24,239,992	24,173,813	24,806,570	25,653,716	24,629,805	188.50	25,764,312	185.33	110,596



**San Mateo County Community College District
2008-09 Skyline Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE
		BUDGET+			ACTUAL		BUDGET	TRANSFERS	ACTUAL	
		TRANSFERS		BUDGET	TRANSFERS		FTE	BUDGET	FTE	FROM
										2007-08
040110	Biology	\$734,902	\$781,618	\$607,797	\$868,839	\$863,095	\$6	\$681,052	\$7	(\$187,787)
043000	Biotechnology/Biomedic	3,794	7,371	0	0	0	0	0	0	0
050100	Business and Commer	1,407,566	1,410,593	1,124,880	1,412,396	1,489,392	12	1,109,334	12	(303,062)
070100	Information Technology	44,272	49,535	26,963	51,509	36,738	1	500	0	(51,009)
083500	Physical Education	1,026,230	1,092,186	637,791	1,020,710	1,179,951	6	657,569	6	(363,141)
083700	Health Education	151,878	145,669	133,892	158,690	147,452	1	134,682	1	(24,008)
089901	General Instruction	618,389	101,270	5,046,910	1,614,273	(243)	0	5,425,886	0	3,811,613
089903	Professional Devel	0	0	0	15,265	7,177	0	0	0	(15,265)
093410	Computer Electronics	248,817	262,216	194,681	272,753	305,740	2	199,055	2	(73,698)
094800	Automotive Tech	35	387	0	0	0	0	0	0	0
094810	Auto Mechanics	1,140,186	1,145,641	990,218	1,150,172	1,162,088	10	1,000,948	10	(149,224)
100200	Art	504,972	536,193	223,773	470,144	600,798	2	315,133	3	(155,011)
100400	Music	454,294	466,735	256,525	440,955	507,946	3	280,344	3	(160,611)
100401	Auxiliary Music	2,760	2,205	2,760	2,760	1,876	0	2,760	0	0
110100	Foreign Languages, Ge	275,387	292,601	110,100	228,981	283,385	1	110,820	1	(118,161)
120730	Respiratory Care/Thera	230,245	233,128	197,033	226,996	246,759	2	205,470	2	(21,526)
121700	Surgical Technology	124,184	118,035	97,781	144,869	115,539	1	98,471	1	(46,398)
125020	Emergency Medical	66,409	71,090	10,413	41,856	70,412	0	13,425	0	(28,431)
130100	Consumer Homemakin	95,692	95,693	100,332	100,802	100,685	1	103,045	1	2,243
130200	Interior Design	9,374	11,496	0	6,010	10,163	0	0	0	(6,010)
130300	Fashion	27,782	31,318	0	17,053	29,250	0	0	0	(17,053)
130500	Child Development/Ear	242,421	252,200	98,292	225,019	279,480	1	102,052	1	(122,967)
150100	English, General	2,180,433	2,243,206	1,415,121	2,020,146	2,237,151	13	1,376,005	13	(644,141)

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
150600	Speech Communicati	316,300	331,340	161,303	252,811	304,733	2	162,420	2	(90,391)
150700	Creative Writing	16,204	16,204	16,204	16,154	12,549	0	16,204	0	50
150900	Philosophy	159,059	162,888	106,753	156,492	171,077	1	110,623	1	(45,869)
160100	Library Science	2,933	2,933	0	1,314	25,212	0	15,767	0	14,453
170100	Mathematics	1,295,357	1,344,607	817,212	1,271,172	1,341,868	7	835,023	8	(436,149)
190100	Physical Sciences, Ger	906,323	936,008	730,532	910,864	1,000,788	7	738,828	8	(172,036)
200100	Psychology, General	476,706	484,770	387,479	495,277	570,748	4	418,038	4	(77,239)
210500	Administration of Justic	140,898	148,023	90,549	139,070	158,290	1	94,330	1	(44,740)
213320	Environ, Haz Matrls	0	11,717	0	10,271	8,323	0	0	0	(10,271)
220100	Social Sciences, Gen	1,109,111	1,125,654	784,490	1,052,060	1,098,971	7	780,441	7	(271,619)
220108	Social Sciences, Honor	0	0	70,391	70,707	63,642	1	69,172	1	(1,535)
300700	Cosmetology	940,960	1,038,431	716,647	866,270	1,046,792	11	908,593	11	42,323
490100	General Liberal Arts	7,681	16,375	4,394	4,394	2,611	0	4,403	0	9
490101	AIFS	0	(1,609)	0	0	5,080	0	0	0	0
490102	Humanities	23,537	24,459	550	7,677	10,781	0	550	0	(7,127)
493000	General Studies	1,926	9,403	12,939	12,999	11,978	0	13,158	0	159
493001	Basic Skills	198	0	0	0	0	0	0	0	0
493002	Career Dev Skills	10,686	10,670	10,686	12,085	11,448	0	10,686	0	(1,399)
493010	Guidance	117,063	125,221	24,704	101,240	135,841	0	24,876	0	(76,364)
493012	Cooperative Educ	232,997	237,437	142,006	219,992	250,081	1	142,971	1	(77,021)
493020	Communication Skills	4,236	538	7,158	2,503	4,111	0	7,000	0	4,497
493030	Learning Skills - Handic	5,939	6,444	0	7,156	7,809	0	0	0	(7,156)
493080	ESL	85,442	78,460	92,425	92,856	91,830	1	96,185	1	3,329
601000	Academic Admin	500	500	0	0	0	0	0	0	0
601001	VP for Instruction	361,949	369,929	393,429	380,356	356,401	3	414,566	3	34,210

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
601002	Accreditation	40,190	34,174	30,673	30,673	29,790	0	30,673	0	0
601004	Division Dean	1,232,700	1,190,244	1,293,499	1,306,185	1,165,169	11	1,275,285	11	(30,900)
601005	Cont Educ Director	3,893	14,042	3,893	5,065	9,943	0	30,540	0	25,475
601006	Academic Senate	71,443	70,787	46,091	46,297	41,991	0	3,400	0	(42,897)
601007	Dir. College Services	0	0	20,000	20,000	0	0	20,000	0	0
602000	Course and Curr	20,852	29,112	22,129	22,231	55,000	0	52,356	0	30,125
602001	Student Learning Outcc	10,054	8,384	10,000	9,999	45,551	0	52,924	0	42,925
604000	Computer Assisted	173,338	145,261	200,930	201,616	127,925	3	192,257	3	(9,359)
611000	Library	792,479	814,710	806,095	828,946	837,007	7	800,640	7	(28,306)
612000	Media Services	137,605	137,063	140,504	141,061	140,818	4	150,986	2	9,925
613000	Learning Center	377,501	348,899	386,765	387,857	327,683	4	360,632	3	(27,225)
613004	Learning Communities	1,228	4,570	0	22,500	6,765	0	0	0	(22,500)
621000	Reg,Transfers,Trans	686,964	684,603	705,897	711,149	663,764	8	699,869	7	(11,280)
621001	Commencement	4,926	1,786	4,900	4,900	0	0	4,900	0	0
622000	Stdnt Records,Stats	3,700	3,700	3,700	3,700	3,700	0	3,700	0	0
623003	Recruitment	6,688	4,152	22,310	16,010	1,980	0	22,310	0	6,300
631000	Counseling Services	1,100,906	1,097,169	1,308,217	1,334,339	1,391,294	11	1,327,719	10	(6,620)
631010	Transfer Center	175,610	175,317	70,484	68,270	54,796	2	81,338	1	13,068
632001	Skls Assess/Matricltn	24,837	15,394	44,721	39,356	40,383	0	44,771	0	5,415
632002	Mentor Prog Hisp 88-89	35,797	25,581	13,836	13,637	16,284	0	30,092	0	16,455
639003	Career Development	48,483	77,815	17,719	18,086	42	0	0	0	(18,086)
641000	Vice President - S S	252,929	248,031	264,404	266,124	238,419	2	280,090	2	13,966
642000	Financial Aid Admin	324,798	332,549	338,899	339,828	255,495	4	411,818	5	71,990
642002	Federal Workstudy	5,000	0	5,113	5,113	0	0	5,113	0	0
642600	EOPS Admin	53,868	53,867	54,873	55,127	50,912	0	55,831	0	704

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
647000	Foreign Student Srvc	89,178	95,997	112,721	111,351	93,037	1	159,538	2	48,187
649001	Programs & Svcs	6,010	6,013	6,098	6,126	5,658	0	6,204	0	78
649003	EOPS Srvc Students	6,080	6,082	6,098	6,126	5,657	0	6,204	0	78
651000	Maintenance/Ops	1	16	0	0	7	0	0	0	0
651004	Utilities	0	12,061	0	0	6,941	0	0	0	0
651007	Elevators	3,069	3,255	1,855	1,855	2,832	0	1,859	0	4
661000	Institutional Research	185,648	164,437	220,210	221,716	196,504	2	229,532	2	7,816
662000	Management Planning	402,636	415,221	436,253	439,692	409,978	3	451,426	3	11,734
662003	Master Planning	10,000	0	11,076	11,076	0	0	11,101	0	25
662005	Budget Developmnt	0	85	0	0	0	0	0	0	0
668000	Property & Liability Insu	3,852	3,852	0	0	0	0	0	0	0
669002	AFT Negotiated	58,432	40,913	52,062	52,302	83,691	1	52,513	0	211
671000	Fiscal Operations	567,965	541,482	710,265	702,341	559,571	7	739,182	7	36,841
672000	General Admin	109,706	110,892	110,000	110,000	0	0	0	0	(110,000)
673001	Security	134,417	114,242	143,720	143,720	72,629	0	143,720	0	0
673004	Central Duplicating	77,860	112,982	92,789	93,139	103,083	2	100,970	1	7,831
673005	Mail Service	182,736	207,821	175,015	175,358	168,429	1	175,568	1	210
674002	Management Devel	5	54	8,240	8,240	0	0	8,240	0	0
674004	Faculty Development	39,833	36,599	25,593	25,695	22,382	0	25,750	0	55
674006	Institutional Develop	788	4,204	0	0	3,757	0	0	0	0
675000	Community Relations	550,233	536,648	542,692	554,867	509,518	3	540,427	3	(14,440)
675002	Comm Rel - President's	618	1,282	0	0	38,039	0	0	0	0
676000	Staff Diversity	0	0	22,269	22,371	22,171	0	22,419	0	48
678000	Management Informatc	13	13	0	0	0	0	0	0	0
678001	Technology Services	280	279	0	0	0	0	0	0	0

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	2007-08 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
679006	Reimbursable Costs	1,228	1,173	0	0	(1,411)	0	0	0	
679900	Other Gen'l Inst Support	0	0	0	0	53,375	0	0	0	
681005	Community Develop	34,620	21,354	18,430	18,431	5,696	0	17,709	0	(722)
692000	Parking	0	263	0	0	0	0	0	0	0
694000	Student/Cocurricular	258,014	228,523	265,445	291,939	283,695	1	266,190	1	(25,749)
696000	Child Development	4,023	35,911	72,887	72,887	0	0	72,887	0	0
699001	Student Activities	120,931	124,161	112,087	112,497	113,674	2	115,244	1	2,747
702000	Noninstitutional Act	0	0	0	0	383	0	0	0	0
TOTALS		24,239,992	24,173,813	24,806,570	25,653,716	24,629,805	189	25,764,312	185	110,596

**San Mateo County Community College District
2008-09 District Office Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2006-07		2007-08		2007-08 ACTUAL	2007 STAFF FTE	2007-08 Tentative BUDGET	2008 STAFF FTE	CHANGE FROM 2007-08
		BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS					
1000	Academic Salaries	222,181	295,242	272,912	334,040	312,950	1.10	476,733	1.00	142,693
2000	Classified Salaries	8,946,341	8,480,435	9,815,247	9,866,722	8,684,680	163.00	10,060,839	151.61	194,117
3000	Employee Benefits	2,977,153	2,970,647	3,474,803	3,483,069	3,170,427	0.00	3,600,926	0.00	117,857
4000	Supplies Materials	872,557	786,826	568,622	752,643	799,734	0.00	617,042	0.00	(135,601)
5000	Other Operating Expenses	1,097,228	1,018,056	1,188,045	1,374,776	1,009,509	0.00	2,439,962	0.00	1,065,186
6000	Capital Outlay	91,366	132,454	75,343	91,573	9,248	0.00	37,880	0.00	(53,693)
7000	Other Outgo Expenses	196,472	256,145	196,472	223,472	154,129	0.00	0	0.00	(223,472)
Salary and Benefits		12,145,675	11,746,324	13,562,962	13,683,831	12,168,057	164.10	14,138,498	152.61	454,667
Gen. & Admin. Exp.		2,257,623	2,193,481	2,028,482	2,442,464	1,972,620	0.00	3,094,884	0	652,420
Transfers		0	0	0	0	0	0.00	0	0	0
TOTAL EXPENSES		14,403,298	13,939,805	15,591,444	16,126,295	14,140,677	164.10	17,233,382	152.61	1,107,087

**San Mateo County Community College District
2008-09 District Office Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
601006	Academic Senate	\$5,000	\$1,263	\$5,000	\$5,000	\$1,942	\$0	\$5,000	\$0	\$0
602002	Distance Education	0	0	0	77,000	77,005	0	0	0	(77,000)
602200	Center for Teaching & Learning	0	1,913	0	0	747	0	0	0	0
612000	Media Services	176,449	213,744	192,420	202,111	199,302	2	197,461	2	(4,650)
651000	Maintenance/Ops	1,276,360	1,042,981	1,342,779	1,315,658	990,299	13	1,079,721	9	(235,937)
651001	Building Maint & Rep	1,265,966	1,224,084	1,439,763	1,447,262	1,371,359	16	1,460,085	13	12,823
651002	Custodial Services	2,746,445	2,686,301	2,949,099	2,981,378	2,838,018	45	3,049,070	43	67,692
651003	Grounds Maint & Rep	574,866	542,710	581,048	595,428	570,124	8	663,431	9	68,003
651004	Utilities	(176)	(176)	0	0	0	0	0	0	0
651005	Bldgs & Grounds Other	197,062	259,670	202,488	510,609	187,600	0	1,007,528	0	496,919
651008	Telephone Services	0	450	0	0	0	0	0	0	0
661000	Institutional Research	195,671	184,140	364,462	288,725	248,617	2	574,292	2	285,567
662000	Management Planning	431,015	420,991	426,407	424,164	403,138	4	476,005	3	51,841
662002	Governing Board	149,162	121,623	137,739	138,454	115,585	6	159,542	6	21,088
662004	Chancellor	480,148	573,805	506,187	513,860	524,606	4	558,637	4	44,777
662005	Budget Development	246,286	208,164	146,843	149,116	202,429	1	356,862	1	207,746
668000	Property & Liability Ins	0	10,000	0	0	0	0	0	0	0
671000	Fiscal Operations	742,714	707,250	476,595	526,601	605,385	5	490,576	5	(36,025)
671002	Banking Expenses	0	0	0	0	13,895	0	0	0	0
671003	Foundation Activities	0	0	457,214	457,214	109,575	4	486,753	4	29,539
672000	General Admin Svcs	117,014	157,073	119,389	119,893	110,777	1	324,431	1	204,538
672001	General Accounting	578,323	417,063	355,754	452,875	367,752	3	363,204	3	(89,671)
672002	Accounts Payable	0	0	319,859	321,312	269,839	7	314,613	3	(6,699)

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE
		BUDGET+			ACTUAL		BUDGET	TRANSFERS	STAFF	
		TRANSFERS	ACTUAL	BUDGET	TRANSFERS	ACTUAL	FTE	BUDGET	FTE	2007-08
673002	Purchasing	427,638	276,452	319,988	335,394	300,023	3	348,333	3	12,939
673004	Central Duplicating	21,796	21,792	27,545	27,545	18,831	0	27,545	0	0
673005	Mail Service	54,438	54,439	44,580	44,652	20,640	0	44,734	0	82
674001	Human Resources	1,002,914	1,006,765	1,179,565	1,189,055	1,049,999	10	1,130,440	10	(58,615)
674003	Classified Developmnt	25,000	24,894	0	0	0	0	0	0	0
675000	Community Relations	237,832	204,847	240,926	242,319	198,262	1	254,822	1	12,503
675010	Staff Development	14,729	9,908	33,184	33,184	0	0	33,211	0	27
678000	Management Info	2,136,229	2,148,269	2,447,497	2,441,814	1,905,819	15	2,535,103	17	93,289
678001	Technology Services	1,300,417	1,413,737	1,275,113	1,285,672	1,438,023	15	1,291,983	14	6,311
679008	Search Committee	0	0	0	0	913	0	0	0	0
692000	Parking	0	0	0	0	(39)	0	0	0	0
697000	Faculty/Staff Housing	0	0	0	0	10	0	0	0	0
699001	Student Activities	0	3,465	0	0	0	0	0	0	0
699002	Student Activities - Cafe	0	2,876	0	0	0	0	0	0	0
702000	Noninstitutional Activity	0	(688)	0	0	202	0	0	0	0
TOTALS		14,403,298	13,939,805	15,591,444	16,126,295	14,140,677	164	17,233,382	153	1,107,087



**San Mateo County Community College District
2008-09 Districtwide Site Allocation Funds
By Major Account Category**

Minor differentials are due to system rounding

CODE	Major Account	2006-07		2007-08		2007	2007-08	2008	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	BUDGET+ TRANSFERS	2007-08 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
1000	Academic Salaries	43,716,884	43,625,495	43,550,465	45,935,859	45,601,399	344.39	45,623,418	332.01	(312,441)
2000	Classified Salaries	21,884,140	21,372,974	23,625,868	23,858,057	21,251,009	397.14	24,032,409	367.50	174,352
3000	Employee Benefits	15,439,787	15,433,896	16,253,422	16,291,414	15,642,133	0.00	17,090,642	0.00	799,228
4000	Supplies Materials	1,669,695	1,423,963	1,371,595	1,595,795	1,613,466	0.00	1,506,806	0.00	(88,989)
5000	Other Operating Expenses	3,924,807	3,790,141	2,435,658	3,746,141	3,230,642	0.00	3,918,347	0.00	172,206
6000	Capital Outlay	131,243	159,737	120,537	136,167	37,328	0.00	83,074	0.00	(53,093)
7000	Other Outgo Expenses	657,696	745,064	703,444	740,944	332,788	0.00	614,543	0.00	(126,401)
Salary and Benefits		81,040,811	80,432,365	83,429,755	86,085,330	82,494,541	741.53	86,746,469	699.51	661,139
Gen. & Admin. Exp.		6,383,441	6,118,905	4,631,234	6,219,047	5,214,224	0.00	6,122,770	0.00	(96,277)
Transfers		0	0	0	0	0	0.00	0	0.00	0
TOTAL EXPENSES		87,424,252	86,551,270	88,060,989	92,304,377	87,708,765	741.53	92,869,239	699.51	564,862



**San Mateo County Community College District
2008-09 Districtwide Site Allocation Funds
By Program Category**

Minor differentials are due to system rounding

CODE	PROGRAM	2006-07		2007-08		2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	BUDGET+ TRANSFERS	2007-08 ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
094520	Fluid Power/Hydrau	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0	\$0
094800	Automotive Techno	35	387	0	0	0	0	0	0	0
094810	Auto Mechanics	1,140,186	1,145,641	990,218	1,150,172	1,162,088	10	1,000,948	10	(149,224)
095010	Aviation Airframe M	19,990	19,990	1,000	1,613	8,449	0	56,299	0	54,686
095200	Construction Craft 1	0	0	0	0	667	0	0	0	0
095300	Drafting Technology	52,705	52,704	35,114	39,142	47,381	0	141,685	1	102,543
095630	Machining and Mac	83,656	83,659	86,200	87,208	96,533	1	1,713	0	(85,495)
095650	Welding and Cutting	178,520	182,352	132,479	136,000	169,960	1	133,199	1	(2,801)
095720	Construction Inspec	59,209	59,209	45,108	50,451	87,438	0	45,208	0	(5,243)
100200	Art	1,513,310	1,547,449	1,122,376	1,439,933	1,828,639	9	1,244,692	10	(195,241)
100400	Music	1,062,549	1,076,515	724,826	924,842	1,214,069	5	846,615	6	(78,227)
100401	Auxiliary Music	2,760	2,205	2,760	2,760	1,876	0	2,760	0	0
100700	Dramatic Arts	55,732	55,732	86,591	100,629	103,077	2	115,836	1	15,207
100800	Dance	145,640	146,326	126,185	132,741	165,137	1	29,769	0	(102,972)
103000	Graphic Arts and Dr	253,792	253,792	256,640	252,816	253,460	2	258,205	2	5,389
110100	Foreign Languages	1,225,988	1,259,137	823,441	1,020,474	1,354,573	6	659,108	5	(361,366)
120310	Nursing, R.N.	724,052	724,055	739,446	659,556	718,008	6	732,200	6	72,644
120370	Medical Assistant/C	100,096	100,096	850	48,221	107,708	0	300	0	(47,921)
120410	Dental Assistant	208,949	208,902	147,358	147,270	179,992	2	192,124	2	44,854
120420	Dental Hygienist	70,932	70,932	108,026	96,324	78,548	1	65,500	0	(30,824)
120730	Respiratory Care/TI	230,245	233,128	197,033	226,996	246,759	2	205,470	2	(21,526)
121700	Surgical Technolog	124,184	118,035	97,781	144,869	115,539	1	98,471	1	(46,398)
122500	Radiological Techn	268,975	268,975	203,092	254,402	303,220	2	209,544	2	(44,858)

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
125020	Emergency Medical	66,409	71,090	10,413	41,856	70,412	0	13,425	0	(28,431)
130100	Consumer Home	107,271	107,349	103,866	104,214	104,132	1	106,587	1	2,373
130200	Interior Design & M	249,728	251,848	114,497	191,587	269,267	1	115,257	1	(76,330)
130300	Fashion	241,795	245,331	115,042	187,422	255,227	1	163,323	2	(24,099)
130500	Child Development/	617,229	627,009	265,185	524,344	687,145	3	312,812	3	(211,532)
150100	English, General	5,982,410	6,032,694	4,743,626	5,589,415	6,073,629	41	4,641,527	41	(947,888)
150600	Speech Communic	1,054,452	1,073,357	855,180	959,110	1,026,441	7	856,062	7	(103,048)
150700	Creative Writing	16,204	16,204	16,204	16,154	12,549	0	16,204	0	50
150900	Philosophy	294,334	298,165	223,154	289,764	339,742	3	377,782	3	88,018
160100	Library Science	10,536	10,534	8,060	9,412	32,821	0	24,532	0	15,120
170100	Mathematics	4,272,278	4,401,560	3,394,993	4,049,002	4,624,323	28	3,355,295	29	(693,707)
190100	Physical Sciences, I	1,443,074	1,482,795	1,159,163	1,421,170	1,566,546	11	1,114,051	12	(307,119)
190200	Physics	359,894	380,048	390,638	395,958	420,515	4	422,255	4	26,297
190500	Chemistry	745,822	730,043	602,494	625,436	738,371	5	642,583	5	17,147
191100	Astronomy	165,926	165,738	172,409	173,604	202,443	2	172,778	2	(826)
191300	Atmospheric Scienc	29,656	29,655	31,108	31,258	31,265	0	31,330	0	72
191400	Geology	97,116	96,625	91,963	101,288	100,488	1	115,352	1	14,064
191900	Oceanography	58,416	58,132	36,891	39,944	49,019	0	36,975	0	(2,969)
200100	Psychology, Gener	637,495	645,559	501,660	635,443	732,369	5	787,610	7	152,167
210400	Human Services	102,985	102,982	33,451	72,673	85,834	0	37,062	0	(35,611)
210500	Administration of Ju	708,232	726,795	603,388	625,954	695,463	2	522,748	1	(103,206)
213300	Fire Control Techn	315,733	302,892	190,834	195,551	325,174	0	191,331	0	(4,220)
213320	Environ, Haz Matr	0	11,717	0	10,271	8,323	0	0	0	(10,271)
220100	Social Sciences, Ge	3,480,742	3,644,576	2,745,025	3,116,036	3,774,233	20	1,711,752	10	(1,404,284)
220108	Social Sciences, Hc	6,641	12,518	76,260	76,576	67,827	1	75,054	1	(1,522)

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
220200	Anthropology	49,083	49,083	65,863	70,187	79,549	1	97,238	1	27,051
220400	Economics	104,522	104,522	76,152	99,628	95,237	1	53,809	0	(45,819)
220500	History	184,454	184,454	89,492	137,281	193,568	1	437,553	4	300,272
220600	Geography	10,245	10,245	0	3,592	9,132	0	0	0	(3,592)
220700	Political Science	109,718	109,716	88,911	107,815	109,614	1	304,689	3	196,874
220710	Student Governmer	0	0	0	2,522	2,718	0	0	0	(2,522)
300700	Cosmetology	1,628,384	1,730,568	1,441,491	1,584,604	1,771,898	19	1,571,519	18	(13,085)
490100	General Liberal Arts	7,681	16,375	4,394	4,394	3,080	0	4,403	0	9
490101	AIFS	46,952	43,799	41,566	41,565	7,010	0	41,653	0	88
490102	Humanities	23,537	24,459	550	7,677	10,781	0	550	0	(7,127)
490104	ITV Instruction	272,672	255,373	212,582	193,226	195,040	1	183,114	1	(10,112)
493000	General Studies	71,505	69,671	81,939	82,182	77,152	1	82,398	1	216
493001	Basic Skills	362,507	362,312	360,939	363,218	349,252	4	481,090	5	117,872
493002	Career Dev Skills	10,686	10,670	10,686	12,085	11,448	0	10,686	0	(1,399)
493010	Guidance	354,208	362,365	200,357	337,023	379,378	2	198,446	2	(138,577)
493012	Cooperative Educat	569,783	574,229	464,814	528,512	513,698	4	395,390	3	(133,122)
493020	Communication Ski	4,236	538	7,158	2,503	4,111	0	7,000	0	4,497
493030	Learning Skills - Ha	138,803	129,574	244,354	216,923	195,285	2	271,395	2	54,472
493080	English as a Secon	2,119,167	2,097,252	1,369,334	1,756,811	2,343,326	14	1,304,118	13	(452,693)
SUBTOTAL		46,862,816	46,584,211	45,238,428	48,661,626	48,626,885	319	47,817,484	314	(844,142)
Instructional Services										
601000	Academic Administ	500	500	0	0	(898)	0	0	0	0
601001	VP for Instruction	1,179,827	1,201,462	1,281,421	1,273,483	1,154,455	11	1,345,244	10	71,761
601002	Accreditation	215,101	198,268	148,120	118,518	161,133	1	73,474	0	(45,044)
601004	Division Dean	3,867,833	3,835,146	4,007,445	4,011,957	3,620,556	42	4,039,995	34	28,038
601005	Cont Educ Director	3,898	14,048	18,567	7,521	9,943	0	30,540	0	23,019

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
601006	Academic Senate	169,656	162,224	188,348	188,327	171,734	2	140,725	1	(47,602)
601007	Dir. College Service	0	0	20,000	20,000	0	0	20,000	0	0
602000	Course and Curricu	82,826	90,855	90,060	45,614	66,921	0	52,356	0	6,742
602001	Student Learning O	105,751	100,810	85,132	77,219	119,202	1	161,954	1	84,735
602002	Distance Education	0	0	0	77,000	77,005	0	0	0	(77,000)
602200	Center for Teaching	84,167	31,400	84,731	85,378	32,079	0	87,925	0	2,547
604000	Computer Assisted	175,338	147,207	202,930	203,616	129,283	3	194,257	3	(9,359)
609008	Honors Instruct Sup	1,047	354	693	3,766	18,790	0	693	0	(3,073)
611000	Library	1,861,567	1,889,597	1,926,644	1,969,400	1,984,710	20	2,041,904	21	72,504
612000	Media Services	314,054	350,807	332,924	343,172	340,120	6	348,447	4	5,275
613000	Learning Center	425,327	391,489	435,868	437,130	353,252	4	360,632	3	(76,498)
613004	Learning Communit	1,228	4,570	0	22,500	6,765	0	0	0	(22,500)
621000	Reg,Transfers,Tran	2,036,806	2,001,941	2,098,357	2,112,738	1,963,873	23	2,212,220	23	99,482
621001	Commencement	19,759	15,333	17,449	17,449	6,294	0	17,451	0	2
622000	Stdnt Records,Stats	3,700	3,700	3,700	3,700	3,700	0	3,700	0	0
622001	Resch/Eval-Matricu	106,204	106,204	108,850	109,336	99,258	1	233,216	2	123,880
623003	Recruitment	62,917	60,383	95,657	89,617	56,447	1	88,769	1	(848)
631000	Counseling Service:	2,983,246	2,968,672	3,315,986	3,322,019	3,284,436	30	3,299,613	28	(22,406)
631010	Transfer Center	336,583	336,246	237,637	239,160	218,933	4	253,647	3	14,487
632001	Skls Assess/Matricl	100,302	90,858	121,689	117,896	116,716	1	126,646	1	8,750
632002	Mentor Prog Hisp 8:	35,797	25,581	13,836	13,637	16,284	0	30,092	0	16,455
639001	Career Education C	2,376	2,376	4,150	4,150	2,615	0	1,650	0	(2,500)
639003	Career Developmer	274,007	288,796	258,132	212,045	134,626	2	217,280	2	5,235
639006	Job Placement	2,036	2,036	2,101	2,101	1,270	0	2,101	0	0
641000	Vice President - Stu	786,207	775,319	809,663	820,704	758,535	6	864,633	6	43,929

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
642000	Financial Aid Admin	898,014	905,766	927,510	930,591	757,679	10	1,003,486	11	72,895
642002	Federal Workstudy	43,316	28,347	47,481	47,481	25,309	0	47,488	0	7
642600	EOPS Administratic	365,033	364,803	348,610	350,150	321,848	3	359,820	3	9,670
643000	Health Services	134,835	134,764	158,448	159,116	154,997	2	162,612	2	3,496
646000	Handicapped Stude	68,243	68,475	67,673	103,574	81,566	1	68,602	1	(34,972)
647000	Foreign Student Sei	266,911	264,343	217,585	228,231	210,331	2	267,894	3	39,663
649001	Programs & Svcs	103,487	91,635	97,302	102,657	87,807	1	97,892	1	(4,765)
649002	Coop Educ	51,038	51,037	0	0	0	0	0	0	0
649003	EOPS Srvc for Stud	6,230	6,232	6,098	44,126	41,660	0	6,204	0	(37,922)
649004	EOPS Cat B Other	0	75	0	0	0	0	0	0	0
649006	Satellite Campus Cr	32,537	32,537	120,972	121,467	110,276	1	121,685	1	218
SUBTOTAL		17,207,704	17,044,196	17,901,769	18,036,546	16,699,510	177	18,384,847	165	348,301
Instructional Support										
651000	Maintenance/Opera	1,276,362	1,042,998	1,342,779	1,315,658	991,987	13	1,079,721	9	(235,937)
651001	Building Maint & Re	1,265,966	1,224,084	1,439,763	1,447,262	1,371,359	16	1,460,085	13	12,823
651002	Custodial Services	2,746,520	2,686,376	2,949,099	2,981,378	2,838,018	45	3,049,070	43	67,692
651003	Grounds Maint & R	574,866	542,710	581,048	595,428	570,124	8	663,431	9	68,003
651004	Utilities	(176)	11,885	0	0	6,941	0	0	0	0
651005	Bldgs & Grounds O	197,062	259,670	202,488	510,609	187,600	0	1,007,528	0	496,919
651007	Elevators	3,069	3,255	1,855	1,855	2,832	0	1,859	0	4
651008	Telephone Services	71,829	72,221	67,651	67,944	60,960	1	68,081	1	137
SUBTOTAL		6,135,498	5,843,199	6,584,683	6,920,134	6,029,821	83	7,329,775	75	409,641
Maintenance & Operations										
661000	Institutional Resear	449,319	416,577	584,672	510,441	445,121	4	803,824	4	293,383
661001	Rsrch/Develop Instr	160,308	155,252	127,972	133,015	132,296	1	128,536	1	(4,479)
662000	Management Plann	1,598,786	1,593,787	1,745,077	1,836,334	1,581,913	15	1,692,043	11	(144,291)

CODE	PROGRAM	2006-07 BUDGET+ TRANSFERS	2006-07 ACTUAL	2007-08 BUDGET	2007-08 BUDGET+ TRANSFERS	2007-08 ACTUAL	2007-08 STAFF FTE	2008-09 Tentative BUDGET	2008-09 STAFF FTE	CHANGE FROM 2007-08
662001	Trust/Collaborative	0	0	1,300	1,300	0	0	1,300	0	0
662002	Governing Board	149,162	121,623	137,739	138,454	115,585	6	159,542	6	21,088
662003	Master Planning	10,000	0	11,076	11,076	0	0	11,101	0	25
662004	Chancellor	480,148	573,805	506,187	513,860	524,606	4	558,637	4	44,777
662005	Budget Developmer	246,286	208,249	146,843	149,116	202,429	1	356,862	1	207,746
664000	Classified Council	150	0	150	150	0	0	150	0	0
668000	Property & Liability I	3,852	13,852	0	0	0	0	0	0	0
669002	AFT Negotiated	126,223	108,707	145,789	165,340	199,781	2	136,706	1	(28,634)
671000	Fiscal Operations	2,636,505	2,572,215	2,578,523	2,630,473	2,473,101	27	2,648,267	25	17,794
671002	Banking Expenses	0	0	0	0	14,006	0	0	0	0
671003	Foundation Activitie	0	0	457,214	457,214	109,575	4	486,753	4	29,539
672000	General Administrat	295,768	449,673	238,549	239,053	110,291	1	333,591	1	94,538
672001	General Accounting	578,323	417,063	355,754	452,875	367,752	3	363,204	3	(89,671)
672002	Accounts Payable	0	0	319,859	321,312	269,839	7	314,613	3	(6,699)
673000	Logistical Services	0	0	2,000	2,000	0	0	2,000	0	0
673001	Security	134,417	114,242	143,720	148,300	77,046	0	143,720	0	(4,580)
673002	Purchasing	427,638	276,452	319,988	335,394	300,023	3	348,333	3	12,939
673004	Central Duplicating	169,519	206,429	183,067	183,900	178,916	3	193,739	2	9,839
673005	Mail Service	591,464	602,392	592,582	594,400	508,436	5	598,329	4	3,929
674001	Human Resources	1,002,914	1,006,765	1,179,565	1,189,055	1,049,999	10	1,130,440	10	(58,615)
674002	Management Devel	5	54	8,240	8,240	0	0	8,240	0	0
674003	Classified Developn	25,000	24,894	0	0	0	0	0	0	0
674004	Faculty Developmer	50,616	47,380	48,226	48,428	43,188	0	48,530	0	102
674006	Institutional Develop	788	4,204	0	0	3,757	0	0	0	0
675000	Community Relator	1,609,562	1,571,012	1,581,180	1,660,723	1,488,179	15	1,739,372	10	78,649

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
675002	Comm Rel - Preside	618	1,282	0	0	38,039	0	0	0	
675010	Staff Development	14,729	9,908	33,184	33,184	0	0	33,211	0	27
676000	Staff Diversity	5,359	5,257	26,269	26,371	23,711	0	26,419	0	48
677100	Safety and Emerge	0	0	0	3,754	7,590	0	1,500	0	(2,254)
678000	Management Inform	2,143,742	2,148,282	2,447,497	2,441,814	1,905,819	15	2,535,103	17	93,289
678001	Technology Service	1,300,697	1,414,016	1,275,113	1,285,672	1,438,023	15	1,291,983	14	6,311
679006	Reimbursable Cost:	(23,295)	(20,230)	0	0	7,043	0	0	0	0
679008	Search Committee	0	0	0	0	913	0	0	0	0
679009	College Council	0	0	0	0	141	0	0	0	0
679900	Other Gen'l Inst Sup	93,671	92,868	95,926	96,336	141,343	1	94,309	1	(2,027)
SUBTOTAL		14,282,274	14,136,010	15,293,261	15,617,584	13,758,461	141	16,190,357	125	572,773
General Instructional Support										
681005	Community Develop	34,620	21,354	18,430	18,431	5,696	0	17,709	0	(722)
689001	Masterworks Chora	27,117	27,143	26,910	26,910	26,862	0	26,910	0	0
689003	Civic Center Theate	177,974	177,649	181,729	194,658	171,468	2	181,958	2	(12,700)
692000	Parking	233,827	234,631	248,756	248,756	96,213	0	331,918	0	83,162
694000	Student/Cocurricula	831,734	815,118	886,063	921,642	926,398	5	906,595	5	(15,047)
694001	Student Publication:	4,675	3,239	4,675	4,675	1,065	0	4,675	0	0
696000	Child Development	73,294	105,182	154,302	154,302	0	0	158,554	0	4,252
697000	Faculty/Staff Housir	0	0	0	0	10	0	0	0	0
699001	Student Activities	422,933	429,544	419,325	389,007	337,980	6	387,264	4	(1,743)
699002	Student Activities - l	0	2,876	0	0	0	0	0	0	0
702000	Noninstitutional Acti	0	(688)	0	0	585	0	0	0	0
703000	KCSM Managemen	417,126	417,129	387,497	391,753	358,877	3	403,695	3	11,942
703001	KCSM Programmin	129,320	129,320	118,024	118,547	109,590	1	120,739	1	2,192
703002	KCSM Production/A	118,542	118,543	121,760	122,272	113,447	1	125,042	1	2,770

CODE	PROGRAM	2006-07	2006-07	2007-08	2007-08	2007-08	2008-09	2008-09	CHANGE FROM 2007-08	
		BUDGET+ TRANSFERS	ACTUAL	BUDGET	BUDGET+ TRANSFERS	ACTUAL	STAFF FTE	Tentative BUDGET		STAFF FTE
703003	KCSM Broadcasting	226,243	226,243	231,120	232,187	214,546	2	234,615	2	2,428
703004	KCSM Prog Info/Pr	90,174	90,176	92,927	93,367	89,843	1	93,565	1	198
703006	KCSM Underwriting	148,388	146,231	151,330	151,980	141,508	2	153,537	2	1,557
SUBTOTAL Ancillary		2,935,967	2,943,690	3,042,848	3,068,487	2,594,088	23	3,146,776	20	78,289
870441	Cash Over/Short	(7)	(36)	0	0	0	0	0	0	0
SUBTOTAL Contingency		(7)	(36)	0	0	0	0	0	0	0
TOTALS		87,424,252	86,551,270	88,060,989	92,304,377	87,708,765	742	92,869,239	700	564,862

Supplemental Information



2008-09 State Budget Chart	Page 66
2008-09 Budget and Planning Calendar	Page 68
2008-09 Resource Allocation Model	Page 70
Historical Utilities Analysis	Page 72
Long-Term Debt Schedule	Page 73
2008-09 Gann Appropriation Limit	Page 74

Source: California Budget Project (<http://www.cpb.org>)

On June 12, the Budget Conference Committee began reconciling differences between the Assembly and Senate Budget spending plans. The following chart outlines the differences between the Governor's May Revision to his 2008-09 Budget and the Assembly and Senate spending plans affecting community colleges.

	Governor	Assembly	Senate
Lottery			
	Proposes to sell \$15 billion in bonds that would be repaid from future lottery proceeds. Lottery would be modified to boost sales and give schools a flat dollar amount, rather than a fixed percentage of proceeds. \$5.1 billion of bond proceeds would be used to fill 2008-09 budget gap; remainder would go to a reserve linked to a new spending cap and other changes to the budget process. If lottery bond sale is blocked, a one cent sales tax increase would be triggered.	Proposes to sell \$15 billion in bonds that would be repaid from future lottery proceeds. Lottery would be modified. Proposition 98 base would be increased by \$1.2 billion, approximately equal to schools' current share of lottery proceeds, beginning in 2009-10. Uses \$3.6 billion to pay 2008-09 General Fund obligations and \$1.5 billion to pre-pay outstanding debt; the remainder would be used to repay outstanding debt in future years that would otherwise be paid out of the General Fund.	Rejects the Governor's lottery bond sale proposals.
Proposition 98			
Overall funding level	Restores \$1.1 billion of the Governor's proposed \$4.8 billion January reduction to K-14 education programs covered by the Proposition 98 guarantee. 2008-09 funding for K-14 education would be cut by \$3.9 billion.	Provides \$2.3 billion more for K-14 education in 2008-09 than the Governor's May Revision.	Provides \$3 billion more for K-14 education in 2008-09 than the Governor's May Revision.
Proposition 98 guarantee	Meets minimum funding required under the Proposition 98 guarantee due to the fact that the minimum guarantee is anticipated to be lower than was projected in January.	Meets minimum funding required under the Proposition 98 guarantee; however, the proposed funding level is \$2 billion below the workload budget estimated by the Governor in January.	Meets minimum funding required under the Proposition 98 guarantee; however, the proposed funding level is \$1.3 billion below the workload budget estimated by the Governor in January.
Community Colleges			
Enrollment growth funding	Provides a total increase of \$95.5 million in 2008-09 to fund 1.67 percent enrollment growth.	Provides \$113.5 million to fund 2 percent enrollment growth.	Provides \$113.6 million to fund 2 percent enrollment growth.
Cost-of-living adjustment (COLA)	Eliminates the 2008-09 COLA.	Rejects Governor's proposal, provides a 1.6 percent COLA, and creates a 3.8 percent deficit factor for the remainder of the COLA. The current statutory COLA is 5.66 percent.	Rejects Governor's proposal. Provides a partial COLA for apportionments and select categorical programs. Establishes a deficit factor for the remainder of the COLA based on the current statutory COLA of 5.66 percent.
Categorical programs	Retains cuts proposed to categorical programs in January.	Rejects Governor's proposed reductions.	Rejects Governor's proposed reductions.

BOARD REPORT NO. 08-1-6CA

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

APPROVAL OF 2008-09 BUDGET AND PLANNING CALENDAR

The budget development process for 2008-09 requires formulation of a budget calendar. Included in the 2008-09 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 2008-09 on September 10, 2008.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2008-09 Budget and Planning Calendar.

Budget and Planning Calendar, 2008-09

<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 2008 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 2008-09 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 2008 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 2007-08 Mid-Year Budget Report	Review of 2007-08 Mid-Year Budget Report
March	Campuses Finalize Fall 2008 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2008-09 budget priorities and Districtwide allocations.
April			Budget update with Board; review budget assumptions for Tentative budget.
May 9	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	District Office completes budget input and prepares Tentative Budget document	Review of 2008-09 Tentative Budget	
June 25			Adoption of 2008-09 Tentative Budget and 2008-09 Gann Limit.

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June-August	Final adjustments to budget are made.		
July	Enactment of 2008-09 State Budget		
August	Legislative Trailer Bills		
August	2007-08 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.10			Public Hearing/Adoption of 2008-09 Final Budget.

Resource Allocation: 08/09 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
07/08 Site Allocations	\$ 19,075,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	\$ 39,019,556	\$ 108,327,111
07/08 FTES	7,417	4,449	9,058				20,924
06/07 FTES	6,801	4,254	8,791				19,846
05/06 FTES	6,887	4,193	8,670				19,750
3 yr average	7,035	4,299	8,840				20,173
Percent of total	35%	21%	44%				

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

Base Allocation	\$ 15,260,098	\$ 9,690,647	\$ 20,801,987				\$ 45,752,731
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Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 3,988,789	\$ 2,437,366	\$ 5,012,028				\$ 11,438,183
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Add the two amounts together and compare to 07/08 Site Allocations

Total	\$ 19,248,887	\$ 12,128,013	\$ 25,814,014				\$ 57,190,914
Change from Site Alloc	\$ 173,765	\$ 14,704	\$ (188,469)				\$ 0

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

Adjustment #1	\$ 173,765	\$ 14,704	\$ -				\$ 188,469
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2. Allocate any increase in Central Services costs.

Based on 08/09 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 1,252,500	\$ 1,252,500

3. Allocate \$1.78 per square foot increase (decrease) over previous year.

Change from Fall 07 to Fall 08 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ (3,755)		\$ (3,755)

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
08/09 FTES	7,928	4,622	9,352			-	21,903
New 3 yr average	7,382	4,442	9,067			0	20,891
Change in 3 yr average	347	143	227			0	718

Add 4.53% COLA to 07/08 per FTES allocation of \$3600 to get \$3763 per FTES.

Growth allocation	\$ 1,306,670	\$ 537,986	\$ 855,592			\$ -	\$ 2,700,248
							\$ 3,763

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				\$ 340,787	\$ 115,648		\$ 456,435

6. Allocate any special amounts agreed upon.

Allocate 08/09 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	161,071	125,843	211,483	114,061	40,583	\$ 25,552	\$ 678,593
Compensation	716,895	401,019	747,754	370,470	146,100	\$ (1,719,987)	\$ 662,250
Facilities Maintenance					\$ 454,961		\$ 454,961
	877,966	526,862	959,237	484,531	641,643	(1,694,435)	1,795,804

Preliminary 08/09 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	\$ 108,327,111	07/08 FTES	20,924	(Funded, includes NR & Appren)
COLA	\$ -	08/09 FTES	21,903	(Estimated actual)
Growth/Restoration	\$ 13,550,083	Funded Growth	979	
Other Revenue	\$ (7,520,978)	Deficit budget	-	
08/09 Revenue	\$ 114,356,216	Reserve for futu	-	
Increase	\$ 6,029,105			
Plus deficit less reserve	\$ 6,029,105			
Less allocations:				
1. Adjustment #1	\$ 188,469			
2. Central Svcs	\$ 1,252,500			
3. Square Footage	\$ (3,755)			
4. Growth	\$ 2,700,248			
5. DO & Facilities	\$ 456,435			
6. Special Allocations	\$ 1,795,804			
	\$ 6,389,702			
Available for allocation	\$ (360,596)			

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 Site Allocations	\$ 19,075,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	N/A	\$ 69,307,555
% of Total	28%	17%	38%	10%	7%		
Adjustment #7	\$ (99,245)	\$ (63,024)	\$ (135,287)	\$ (37,553)	\$ (25,488)	\$ -	\$ (360,596)

8. Final allocations

Sum the 07/08 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 Site Allocations	\$ 19,075,122	\$ 12,113,309	\$ 26,002,483	\$ 7,217,830	\$ 4,898,811	\$ 39,019,556	\$ 108,327,111
1. Adjustment #1	\$ 173,765	\$ 14,704	\$ -	\$ -	\$ -	\$ -	\$ 188,469
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,252,500	\$ 1,252,500
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ (3,755)	\$ -	\$ (3,755)
4. Growth	\$ 1,306,670	\$ 537,986	\$ 855,592	\$ -	\$ -	\$ -	\$ 2,700,248
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 340,787	\$ 115,648	\$ -	\$ 456,435
6. Special Allocations	\$ 877,966	\$ 526,862	\$ 959,237	\$ 484,531	\$ 641,643	\$ (1,694,435)	\$ 1,795,804
7. Adjustment #7	\$ (99,245)	\$ (63,024)	\$ (135,287)	\$ (37,553)	\$ (25,488)	\$ -	\$ (360,596)
Total Increase	\$ 2,259,156	\$ 1,016,528	\$ 1,679,542	\$ 787,765	\$ 728,049	\$ (441,935)	\$ 6,029,105
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
08/09 Site Allocations	\$ 21,334,278	\$ 13,129,837	\$ 27,682,025	\$ 8,005,595	\$ 5,626,860	\$ 38,577,620	\$ 114,356,216

Facilities Square Footage	1,373,660
50% of funds per sq. foot	\$ 1.84
50% of funds for growth	4.3%
District Office percentage	12.6%

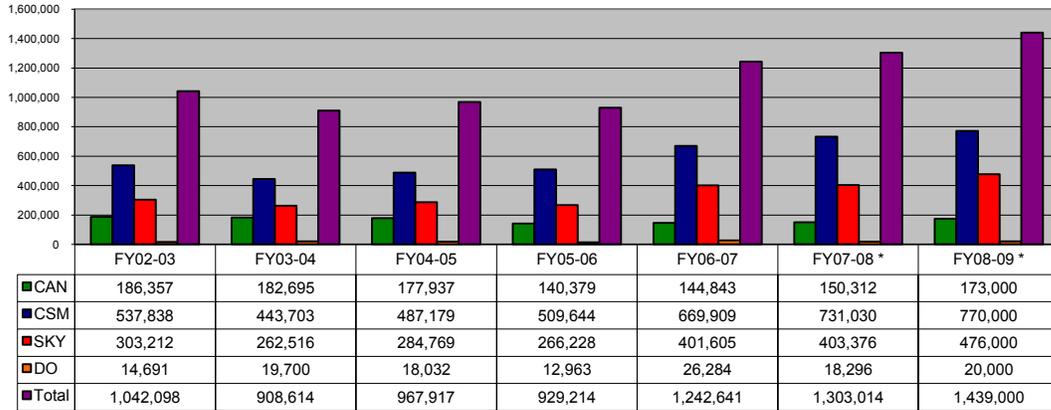
List of References:

- (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

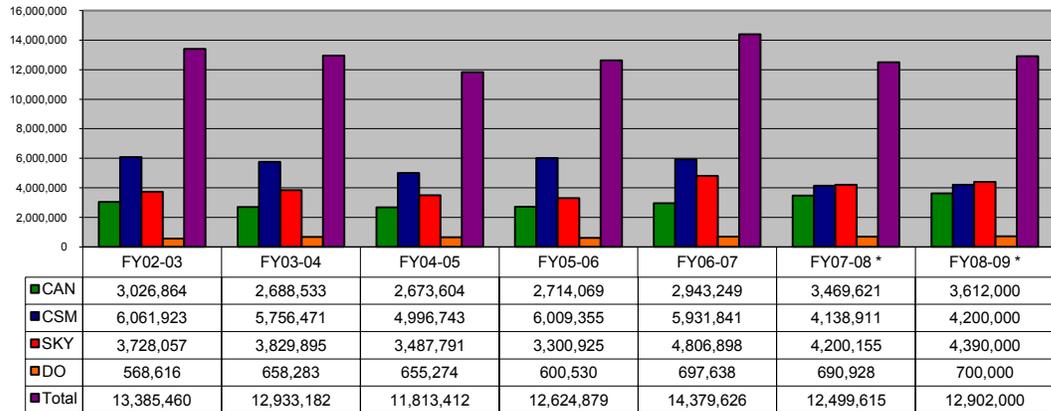


San Mateo County Community College District

Natural Gas Usage by Site (in therms)

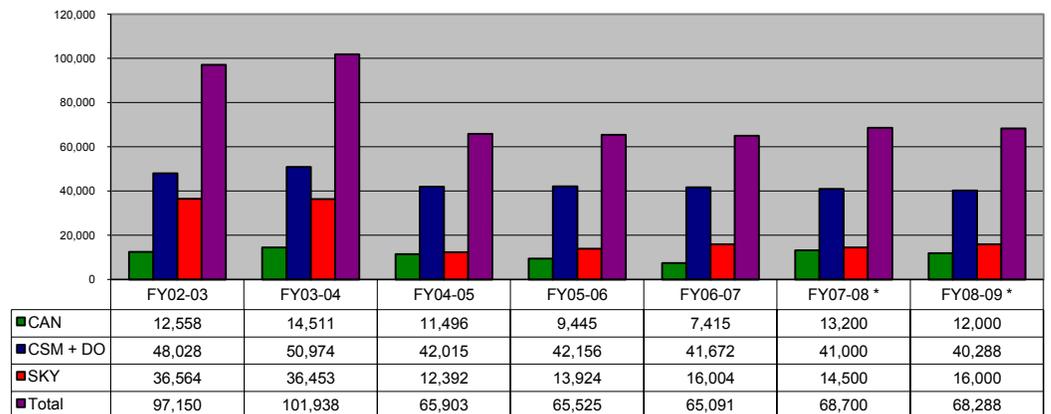


Electricity Usage by Site (in kWh)



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

Water Usage by Site (in ccf)



* figures provided for FY07-08 and FY08-09 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
2008-2009**

DISTRICT NAME: San Mateo County Community College District

DATE: May 31, 2008

I. 2008-2009 APPROPRIATIONS LIMIT:

A. 2007-2008 Appropriations Limit \$143,310,093

B. Price factor: 1.0429

C. Population factor:

1. 2006/ 2007 Second Period Actual FTES 21,375

2. 2007/ 2008 Second Period Actual FTES 18,192

3. 2007/ 2008 Population change factor 0.851088
(line C.2. Divided by line C.1.)

D. 2007-2008 Limit adjusted by inflation and population factors
(line A multiplied by line B and line C.3.) \$127,201,992

E. Adjustments to increase limit:

1. Transfers in of financial responsibility

2. Temporary voter approved increases

3. Total adjustments - decrease (-0-)

SUB-TOTAL \$127,201,992

F. Adjustments to decrease limit:

1. Transfers out of financial responsibility

2. Lapses of voter approved increases

3. Total adjustments - decrease (-0-)

G. 2008-2009 Appropriations Limit \$127,201,992

II. 2008-2009 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. \$ 34,091,475

B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) 644,663

C. Local Property taxes 64,963,775

D. Estimated excess Debt Service taxes

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

F. Interest on proceeds of taxes 1,461,000

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

H. 2008-2009 Appropriations Subject to Limit \$101,160,913

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2008-2009
(For Office use only)

		Tentative Budget 2008-2009
<hr/>		
A State Aid		*** 494,947
	8614 Apprenticeship	
	8617 Gains (Started from 00-01 Gains should no longer be included as State Aid ... are categorical revenue per State)	0
	8618 Basic Skill	
	8615 Other Gen Apportionment (Partnership for Excellence)	-
	8611 General Apportionment	33,596,528
	Total	<u>34,091,475</u>
B. State Subventions		
	8698 Timber	7,233
	8685 Trailer Coach	-
	8684 In Lieu of Tax	-
	8672 Subvent Home	637,430
	Total	<u>644,663</u>
C. Property Tax	8874 Enrollment	5,660,813 5,547,597
	8811 Sec. Tax	57,713,517
	8812 Unsec Tax	4,199,248
	8813 Prior Tax	-
	8817 Tax Supplemental	3,051,010
	8810 ERAF	-
	Total	<u>64,963,775</u>
	Total tentative budget	65,608,438
D.		
E.		
F.	8860 Interest on Proceeds of Taxes	**** <u>\$ 1,461,000</u>

*** Total actual hour reported for 2007-08 apprenticeship that was 101841. Estimated income
101,841 \$4.86 494947.26

**** Interest total budgeted \$1,686,000

Pool II	1,165,000		
Pool III	58,000		
Floating	-		
LAIF	238,000		
Trans	225,000		
Total	1,686,000	Total proceeds of taxes	1,461,000