

THE TENTATIVE BUDGET REPORT provides a summary of 2009-10 State and District budget planning information. It primarily focuses on the Unrestricted General Fund; however, preliminary information is also included about other District funds shown in detail on Exhibits B through J.

Budget Planning

The District Committee on Budget and Finance has reviewed the District's Resource Allocation model along with income assumptions and expenditure plan. Due to the extreme uncertainties surrounding the 2009-10 State budget, planning has been challenging. A more thorough review of resource allocation will occur after the State budget is adopted and program priorities are identified. The Tentative Budget will be revised to include any changes resulting from the final State budget and the 2008-09 fiscal year-end numbers.

In recent months, budget forums were held at all three Colleges informing them of developments at the State level as well plans for addressing the severe State budget shortfall. Regular email updates from the administration have also been sent to the college community. Over the summer months, the District and College leadership will be carefully examining the fiscal and program ramifications of the State's budget and its relative impact on our three Colleges and the District Office.

MAY REVISION

Just prior to the special State election of May 19th, the Governor released two versions of his annual May Revision. The two versions of the revised budget were intended to show the State spending cuts if the measures passed and the cuts the Governor proposed if the measures failed. The tax and revenue initiatives failed to pass. Based on the election results, more severe program reductions affecting all sectors of State government are necessary to overcome the huge State deficit.

The Budget Conference Committee recently finalized its actions related to the education budget. For the California Community Colleges, the package contained \$630 million in reductions and \$115 million in funding deferrals. A major change from the Governor's May Revision is an additional \$210 million in new revenues (\$80 million from a student fee increase and \$130 million from federal stimulus funds). The System's Office Vice Chancellor Erik Skinner provided the latest update. In the conference committee's spending plan, the new revenues are used to reduce cuts to categorical programs by \$140 million and cuts to general apportionments by \$70 million.

Current Year (2008-09):

- Defer an additional \$115 million in apportionment payments from fiscal year 2008-09 to fiscal year 2009-10
- \$85 million in unallocated cuts to be applied to categorical programs and/or general apportionments
- A \$42.1 million local property tax shortfall with no backfill

Budget Year (2009-10):

- Increase student fees to \$26 per credit unit effective Fall 2009 (raises \$80 million in revenues that are used to mitigate cuts to categorical programs and general apportionments).
- Assume that community colleges will receive \$130 million in federal stimulus funds to backfill cuts (one-time funds).
- Eliminate 3% enrollment growth, cut of \$175.2 million (leaves no growth funding)
- \$193 million in cuts to categorical programs. Cuts vary by program:
 - No cuts: Student Financial Aid Administration, Foster Care Education

- Approximately 16 percent cut: CalWORKs services, Basic Skills, Disabled Students Programs and Services, EOPS & CARE, Fund for Student Success, Nursing
- Approximately 20 percent cut: Telecommunication/Technology
- Approximately 32 percent cut: Academic Senate, Apprenticeship, Child Care Tax Bailout, Economic Development, Equal Employment Opportunity, Transfer Education and Articulation, Matriculation, Part-time Faculty Compensation, Part-time Faculty Health Insurance, Part-time Faculty Office Hours
- Elimination: Physical Plant/Instructional Equipment, California High School Exit Exam (CAHSEE), SB 70 CTE funding (\$38 million appropriated in SB 1133 remains intact)
- Provide categorical flexibility for districts. Specifically, districts would be able to redirect funds from any of the categorical programs subject to the 32 percent reduction (see above) to support any other categorical program funded in the state budget. Before exercising flexibility, districts would be required to discuss the redirection of funds at a regularly scheduled public meeting. This flexibility applies to fiscal years 2009-10 through 2012-13.
- Reject May Revision proposal to lower the funding rate for Physical Education courses to the noncredit rate. Instead, approve an unallocated \$120 million reduction to community college general apportionments (\$70 million of this reduction is then backfilled with new revenues).
- Authorize adjustments to base workload measures commensurate with reductions in general apportionments. This will reduce base workload expectations for purposes of apportionment calculations and make it easier for districts to make necessary cuts to course sections. Language states intent that reductions in course sections, to the greatest extent possible, be achieved in areas other than basic skills, CTE, and transfer.
- A \$116.7 million local property tax shortfall with a partial backfill of \$63.3 million.
- The committee did not act on the Governor's proposal to suspend the 50 percent law and 75/25 requirements for 5 years.
- The Conference Committee also took action to reject the Governor's proposal to eliminate new Cal Grant awards. They did however approve some cost savings beginning in 2010-11 by freezing income eligibility for Cal Grant A and reducing Cal Grant private awards by 5 percent.

The State's need to identify reductions is resulting in many changes on a daily basis to the proposals and we expect the final budget to contain significant adjustments from those noted at the time of preparation of the Tentative Budget.

Enrollment

The Colleges' budgeted FTES reflects a projected enrollment growth for the coming year. All three Colleges have surpassed their targeted FTES goals as reflected by enrollment surges in the Fall, Spring and Summer semesters. Currently, the District is in restoration. Should it become necessary, the District will be shifting FTES from Summer 2009 to 2008-09 as a strategy to maximize revenue. Should the State mitigate budget constraints by reducing workload requirements or increase student fees then FTES may be actually reduced.

Improving and expanding on efforts to sustain and increase student enrollment has been successfully accomplished through initiatives by the Colleges. For the three colleges, the consequences of a multi-billion dollar State budget deficit will result in fewer classes offered in 2009-10 while maintaining high levels of productivity.

2009-10 Revenue Projection

It is important to note that the most current State budget deliberations are not included in the Tentative Budget. The estimates are based upon the State budget approved in February and will be revised after final District expenditures for 2008-09 are determined at the end of July. The funding mechanism of SB361 is fairly clear and the State has provided a worksheet for estimating district apportionment. The District subsequently prepared an estimate of its base revenue taking into consideration a set of factors that includes enrollment and projected property tax assessed valuation. The District's total revenue projection is \$112,664,106 which is \$4,086,095 less than last fiscal year.

For 2009-10, the assumptions include:

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2009-10 FTES based on funded state growth over 2008-09 FTES goals and no shifting of FTES.
3. 2009-10 Non-resident FTES declines at the same rate as 2007-08 over 2006-07
4. Zero state revenue COLA.
5. 1.02% state funded growth.
6. Deficit factor on state revenue projected.
7. 8% inflation on certain expenses.
8. Utilities and benefits are based on 2008-09 increase over 2007-08
9. No increase for Full Time faculty outside of what Colleges fund from their site allocations
10. Fixed costs are based on best guesses.
11. Continuation of Apprenticeship programs (Electricians and Sprinkler Fitters) at CSM.
12. \$4 million budget cut from base apportionment.

The lack of adequate funding for community colleges underscores the necessity to do more for less. The following tables summarize projected revenues and expenditures. Revenue estimates are based on the assumptions listed above and expenditures include costs to continue ongoing operations. In addition to annual inflationary cost increases, the costs associated with providing health and medical benefits to active and retired employees increase each year.

In the spring, the Colleges and District Office were given a goal to reduce their site allocation by 10% and depending upon the outcome of the final State budget, the sites have been instructed to prepare for cuts of up to 25% over the next three years. The District is looking at all options to decrease expenses. Since personnel costs account for over 82% of the budget, retirement incentives were offered to faculty and staff to facilitate reductions in this area. Additionally, the sites reported positions to be defunded. Currently, the District is implementing the "managed hiring" process wherein vacant positions to be filled have been identified and employees whose positions have been defunded are given the opportunity to apply for the vacancies. The process is expected to be completed by the end of August.

Revenue	2008-09 Final Budget	2009-10 Tentative	Change
Base Revenue	\$94,377,039	\$104,939,134	\$10,562,095
Growth/Restoration	13,852,482	0	(13,852,482)
Lottery	2,503,260	2,254,518	(248,742)
State PT Faculty Parity	1,609,670	1,609,670	0
Apprenticeship	216,157	221,148	4,991
Non-Resident Tuition	1,510,091	1,644,137	134,046
Interest	1,686,000	1,000,000	(686,000)
Miscellaneous	995,500	995,500	0
Total	\$116,750,201	\$112,664,106	\$(4,086,095)

Expenditures	2008-09 Final Budget	2009-10 Tentative	Change
Site Allocations	\$77,611,094	\$72,262,113	(5,348,981)
Employee Benefits	18,682,300	20,512,225	1,829,925
Retiree Benefits	6,646,300	7,114,733	468,433
Formula Adjustments	877,161	877,161	0
Apprenticeship	216,157	221,148	4,991
Miscellaneous	1,148,000	1,118,000	(30,000)
Utilities	5,008,180	5,236,298	228,118
Salary Commitments	4,067,710	2,587,725	(1,479,985)
Managed Hiring	300,00	300,000	0
Insurance	991,000	998,928	7,928
Consultant/Legal/Election	400,000	403,200	3,200
Staff Development	378,000	381,232	3,232
Software/Hardware/Telephone	597,400	597,400	0
Centers for Teaching/Learning	306,900	306,900	0
Retirement Reserve Transfer	1,500,000	0	(1,500,000)
Museum of Tolerance	50,000	50,000	0
Total	118,780,202	112,967,064	(5,813,138)

At this stage in the budget development process, the estimated expenditures exceed projected revenues by \$302,958. District efforts will continue throughout the summer months to address the daunting reality of a serious budget shortfall. Various groups are scheduled to meet regularly, deliberate and brainstorm strategies to deal with the impact of reduced staffing and services.

2009-10 Beginning Balance

The beginning balance is estimated at \$11,130,086 and includes reserves of 5% according to board policy. Details of the Unrestricted General Fund are detailed in Exhibit A. The remaining balance originates from specific projects and activities of the 2008-09 year and will be carried over into the new fiscal year a committed to these purposes. The current estimate is subject to change when final amounts become available following year-end close of the District's financial records.

2009-10 Site Allocations

The site allocations for the Tentative Budget have been adjusted for step, column, and longevity increases as well as for growth according to the resource allocation model. The allocations include permanent and hourly salaries and discretionary operating costs. Employee benefits have been budgeted separately in Central Services. The allocations will be adjusted for the adopted budget as necessary.

Cañada College	\$12,351,751
College of San Mateo	\$24,881,780
Skyline College	\$21,491,749
District Office	\$7,951,874
Facilities	\$5,584,959

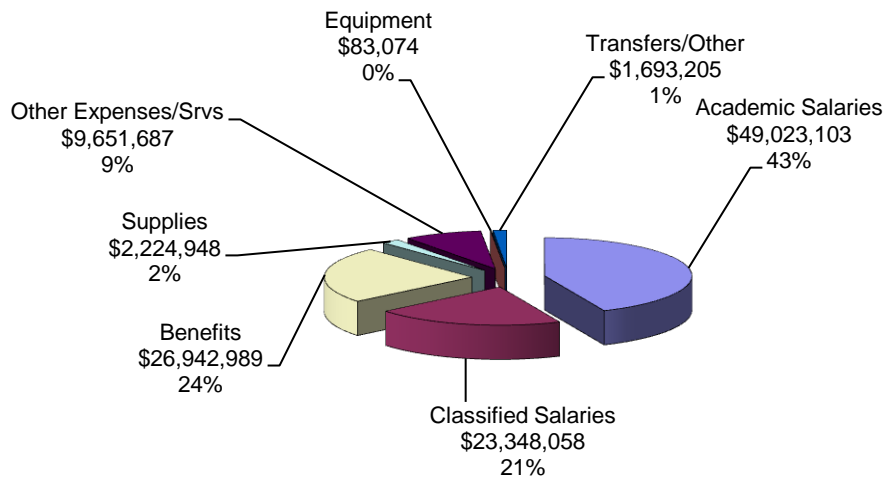
2008-09 Ending Balances

The sites are relying on the balances to assist with the projected deficit in 2009-10. Projections of 2008-09 ending balances submitted by the Budget Offices at each site are as follows:

Cañada College	\$0
College of San Mateo	\$1,434,263
Skyline College	\$841,684
District Office	\$450,000
Facilities	\$500,000

The major functional uses of the unrestricted general fund budget are illustrated below by major account category and by major program category.

Account Category	2008-09 Final Budget	2009-10 Tentative	Change
Certificated Salaries	52,453,750	49,023,103	(3,430,647)
Classified Salaries	25,404,710	23,348,058	(2,056,652)
Employee Benefits	25,001,468	26,942,989	1,941,521
Supplies/Materials	3,283,113	2,224,948	(1,058,165)
Operating Expenses	13,774,640	9,651,687	(4,122,953)
Capital Outlay	137,860	83,074	(54,786)
Transfers/Other	(1,275,339)	1,693,205	2,968,544
Total	118,780,202	112,967,064	(5,813,138)



Program Category	2008-09 Final Budget	2009-10 Tentative	Change
Instructional Services	69,593,470	65,206,654	(4,386,816)
Student Services	9,499,914	8,802,849	(697,065)
Plant Operations	13,246,941	13,086,673	(160,268)
Institutional Support	22,662,304	22,111,503	(550,801)
Ancillary Services	3,777,573	3,759,385	(18,188)
Total	118,780,202	112,967,064	(5,813,138)

**2009-10 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
NET BEGINNING BALANCE (PRIOR YEAR CARRYOVER)**

	Final Budget 2007-08	Tentative Budget 2008-09	Final Budget 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE				
Carryover Balances - Committed but unexpended				
Professional Development	\$115,880	\$145,000	\$144,072	\$150,000
Program Improvement	71,163	60,000	55,894	54,000
Staff Development	9,850	12,000	11,649	10,000
Video Conference/Network Upgrade	19,503	14,000	12,485	12,000
Faculty Internet Accounts	1,295	1,295	1,295	0
Duplicating Equipment Upgrade	16,554	12,000	13,753	9,500
SFSU/Cañada Project	42,592	40,000	53,663	0
CO Program Improvement	4,811	0	0	0
Pacific Heights Project	15,969	15,969	15,969	15,969
CSM High Tech Program	36,896	12,000	15,525	15,525
Student Emergency Loan	0	0	19,714	19,000
Marketing Project	50,253	20,000	10,577	0
ITS Project	0	20,000	34,574	14,000
SFSU Nursing Program	153,063	140,000	127,879	160,000
College Events Funds	106,900	0	166,575	0
Skyline College Computer Project	36,454	36,454	36,454	36,454
Emergency Preparedness	144,695	125,000	199,470	170,000
Election Expense	200,000	200,000	400,000	200,000
One-time purpose	264,675	0	133,995	133,995
Fleet Program	22,831	25,000	12,020	11,000
Equipment Surplus	40,766	35,000	34,318	35,000
Satellite Dish Contracts	505,419	450,000	233,094	450,000
Apprenticeship Programs	261,491	120,000	26,306	0
Contingency Increment	0	90,181	0	-290,657
Prior Year Commitments	132,674	200,000	45,022	200,000
Other Carryover	560,898	2,230,000	756,159	450,000
FTES Growth Initiatives	582,497	100,000	265,917	100,000
Managed Hiring Obligations	100,000	300,000	300,000	300,000
Subtotal	\$3,497,129	\$4,403,899	\$3,126,379	\$2,255,786
Savings for Rebudgeting				
College of San Mateo	0	0	318,230	1,434,263
Cañada College	515,548	0	0	0
Skyline College	220,212	163,000	265,149	841,684
Chanc. Office/Facilities	361,240	250,000	264,237	950,000
Subtotal	\$1,097,000	\$413,000	\$847,616	\$3,225,947
ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET	\$4,594,129	\$4,816,899	\$3,973,995	\$5,481,733
Reserve for Contingency	\$5,627,630	\$5,627,630	\$5,939,010	\$5,648,353
Revolving Fund, and General Reserve	0	0	0	0
Subtotal	\$5,627,630	\$5,627,630	\$5,939,010	\$5,648,353
Unrestricted Balance	349,893	0	399,547	0
TOTAL ESTIMATED NET BEGINNING BALANCE	\$10,571,652	\$10,444,529	\$10,312,552	\$11,130,086

**2009-10 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
INCOME ASSUMPTIONS**

	Final Budget 2007-08	Tentative Budget 2008-09	Final Budget 2008-09	Tentative Budget 2009-10
ESTIMATED CURRENT INCOME				
General Revenue and Fees	104,865,779	92,515,968	108,229,523	104,939,133
Restoration/Growth	0	13,550,083	0	0
Lottery	2,400,000	2,277,591	2,503,260	2,254,518
State Part-Time Faculty Support	1,208,079	1,339,145	1,609,670	1,609,670
Apprenticeship Programs	407,341	474,754	216,157	221,148
Non-Resident Tuition	1,694,634	1,517,175	1,510,091	1,644,137
Interest Income	983,500	1,686,000	1,686,000	1,000,000
Mandated Cost Reimbursement	0	0	0	0
Miscellaneous Income	993,274	995,500	995,500	995,500
TOTAL ESTIMATED CURRENT INCOME	112,552,607	114,356,216	116,750,201	112,664,106
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)	\$123,124,259	\$124,800,745	\$127,062,753	\$123,794,192
EXPENDITURE PLAN				
ESTIMATED 2008-09 CARRYOVER				
COMMITMENTS (From Previous Page)	\$3,497,129	\$4,403,899	\$3,126,379	\$2,255,786
Contingency Increment (Included below)	0	(90,181)	0	290,657
ESTIMATED SAVINGS FOR REBUDGETING (From Previous Page)	1,097,000	413,000	847,616	3,225,947
COMMITMENTS AND REBUDGETED SAVINGS	\$4,594,129	\$4,726,718	\$3,973,995	\$5,772,390
ESTIMATED CURRENT EXPENDITURES:				
Site Allocations				
College/District Base Allocations	71,807,555	75,778,595	77,611,094	72,262,113
Formula Adjustments/Contracts	877,161	877,161	877,161	877,161
Apprenticeship Programs	407,341	474,754	216,157	221,148
Salary commitments (Hrly. COLA)	3,450,542	1,756,107	4,067,710	2,587,726
Matriculation	0	0	0	0
Districtwide Obligations				
Employee/Retiree Benefits	23,872,768	24,867,300	25,328,600	27,626,958
Utilities	4,790,000	4,850,000	5,008,180	5,236,298
Insurance	1,050,000	1,000,000	991,000	998,928
Soft/Hardware Maintenance Contracts	597,400	597,400	597,400	597,400
Special Appropriations				
FTES Growth	0	0	0	0
Managed Hiring	300,000	300,000	300,000	300,000
Resource Allocation Model	102,000	102,000	0	0
Miscellaneous	818,000	1,118,000	1,148,000	1,118,000
Consultants/Legal Expense	322,650	200,000	200,000	203,200
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	50,000	50,000
Management Staff Development	13,000	13,000	13,000	16,232

**2009-10 TENTATIVE BUDGET - UNRESTRICTED GENERAL FUND
ESTIMATED EXPENDITURES**

	Final Budget 2007-08	Tentative Budget 2008-09	Final Budget 2008-09	Tentative Budget 2009-10
Professional Development	286,795	290,000	265,000	265,000
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	0
ESTIMATED CURRENT EXPENDITURES	\$110,827,112	\$114,356,217	\$118,780,202	\$112,967,064
TOTAL ESTIMATED EXPENDITURES including carryover	\$115,421,241	\$119,082,935	\$122,754,197	\$118,739,454
Reserve for Contingency	\$5,627,630	\$5,717,811	\$5,939,010	\$5,648,353
Revolving Fund, Stores, & General Reserve	0	0	0	0
Unallocated Ending Balance	349,893	0	399,547	0
Estimated Marginal Revenue/Deficit	1,725,495	(1)	-2,030,001	-302,958
Subtotal	\$7,703,018	\$5,717,810	\$4,308,556	\$5,345,395
TOTAL EXPENDITURES + RESERVES (Unrestricted General Fund)	\$123,124,259	\$124,800,745	\$127,062,753	\$124,084,849

2009-10 TENTATIVE BUDGET - SELF-INSURANCE FUND

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$ 5,025,079	\$ 6,445,054	\$ 6,445,054	\$ 6,623,996
ESTIMATED INCOME				
Interest	\$ 422,129	\$ 210,000	\$ (230,000)	\$ 110,500
Self Insurance Transfer	1,981,139	2,001,000	2,083,728	1,850,000
Interfund Transfer In	-	-	-	-
TOTAL ESTIMATED INCOME	<u>\$ 2,403,268</u>	<u>\$ 2,211,000</u>	<u>\$ 1,853,728</u>	<u>\$ 1,960,500</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 7,428,347</u>	<u>\$ 8,656,054</u>	<u>\$ 8,298,782</u>	<u>\$ 8,584,496</u>
ESTIMATED EXPENDITURES				
Salaries	\$ 150,495	\$ 27,109	\$ 115,001	\$ 27,044
Benefits	41,051	9,508	38,240	11,584
Supplies	2,139	10,000	-	10,000
Operating Expenses	789,608	1,063,000	1,521,545	700,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 983,293</u>	<u>\$ 1,109,617</u>	<u>\$ 1,674,786</u>	<u>\$ 748,628</u>
TOTAL ENDING BALANCE	<u>\$ 6,445,054</u>	<u>\$ 7,546,437</u>	<u>\$ 6,623,996</u>	<u>\$ 7,835,868</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 7,428,347</u>	<u>\$ 8,656,054</u>	<u>\$ 8,298,782</u>	<u>\$ 8,584,496</u>

2009-10 TENTATIVE BUDGET - DEBT SERVICE

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$30,844,674	\$ 26,772,227	\$ 26,772,227	\$ 17,282,527
ESTIMATED INCOME				
Interest	\$ 1,037,073	\$ 834,500	\$ (751,750)	\$ 255,000
Property Taxes	23,742,947	31,200,000	23,391,185	25,100,000
Transfer In	-	-	-	-
Others	-	-	-	-
TOTAL ESTIMATED INCOME	<u>24,780,020</u>	<u>32,034,500</u>	<u>22,639,435</u>	<u>25,355,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$55,624,694</u>	<u>\$ 58,806,727</u>	<u>\$ 49,411,662</u>	<u>\$ 42,637,527</u>
ESTIMATED EXPENDITURES				
Debt Reduction - Principal	\$12,245,000	\$ 16,065,000	\$ 16,065,000	\$ 9,575,000
Debt Reduction - Interest	16,607,467	16,064,136	16,064,135	15,573,544
Others	-	-	-	-
TOTAL ESTIMATED EXPENDITURES	<u>\$28,852,467</u>	<u>\$ 32,129,136</u>	<u>\$ 32,129,135</u>	<u>\$25,148,544</u>
TOTAL ENDING BALANCE	<u>\$26,772,227</u>	<u>\$ 26,677,591</u>	<u>\$ 17,282,527</u>	<u>\$ 17,488,983</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$55,624,694</u>	<u>\$ 58,806,727</u>	<u>\$ 49,411,662</u>	<u>\$ 42,637,527</u>

2009-10 TENTATIVE BUDGET - SPECIALLY FUNDED PROGRAMS
Based on Current Agreements and the 2009-10 Enacted Budget

<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			497,720		497,720
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
30028	TRIO - Student Support Services	Federal		231,550			231,550
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			15,000		15,000
30077	National Science Foundation - Chemistry	Federal		270,000			270,000
30079	Minority Science and Engineering Impr Prog	Federal		300,000			300,000
30080	College Cost Reduction and Access	Federal		761,100			761,100
30081	First 5 SMC USDOE Fund for Impr of Educ	Federal		306,000			306,000
30083	WIA - EWD/Allied Health Prog	Federal		46,011			46,011
30085	USDOL-ETA CBJTG BayCEC	Federal			760,000		760,000
30086	NSF S-STEM (M-SETS) Scholarships	Federal		135,768			135,768
31002	DSP&S	State	747,220	381,791	642,552		1,771,563
31003	EOP&S	State	669,608	535,707	587,405		1,792,720
31004	EOP&S/CARE	State	30,321	34,898	53,147		118,366
31009	Matriculation	State	568,268	389,456	470,866		1,428,590
31012	Foster Care Education	State		93,741			93,741
31016	AB602-Board Fin Asst Prog Adm Allow	State	282,452	213,240	250,800		746,492
31028	Instructional Equip Block Grant	State				190,000	190,000
31030	T-Com & Technology	State				108,108	108,108
31031	CalWORKs	State	111,375	111,375	111,375		334,125
31032	Middle College High School	State	136,769	136,769			273,538
31033	TANF	Federal	26,125	26,125	26,125		78,375
31035	Center for Int'l Trade Development	State			205,000		205,000
31043	Transfer and Articulation	State	4,000	4,000	4,000		12,000
31045	Staff Diversity	State				19,451	19,451
31055	MESA/CCCP	State		79,055	79,055		158,110
31069	Prop 20--Lottery	State				282,568	282,568
31078	Enrollment Growth AD Nursing	State	118,400				118,400
31103	Econ Dev IDRC Surgical Technology	State			334,167		334,167
31104	CTE Community Collaborative Project SB70	State			270,000		270,000
31105	Basic Skills	State	100,000	157,631	274,312		531,943
31106	CTE Community Collaborative Project	State			390,000		390,000
31107	Econ Dev Entrepreneurship Careers	State			50,000		50,000
32003	Public Bdcst-CSG-TV	Local	612,481				612,481
32004	Public Bdcst-CSG-FM	Local	146,864				146,864
32005	Public Bdcst-Interconnect	Local	12,578				12,578
32017	Menlo Park Redevelopment	Local		198,450			198,450
32055	Peninsula Health Care District	Local	370,273				370,273
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	14,000	3,000	110,000	22,109	149,109
35046	Peninsula Library Systems	Local				140,000	140,000
39001	Parking Fees	Local	1,190,000	425,000	800,000	150,000	2,565,000
39017	Community Education	Local	580,000				580,000
39030	Health Service Fees	Local	370,000	205,000	340,000		915,000
Total 2009-2010 Tentative Budget			<u>\$10,888,404</u>	<u>\$5,603,923</u>	<u>\$6,997,147</u>	<u>\$921,629</u>	<u>\$24,411,103</u>

2009-10 TENTATIVE BUDGET - CAPITAL PROJECTS FUND

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
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

2009-10 TENTATIVE BUDGET - BOOKSTORE FUND

	Actual 2007-08	Adopt Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$ 5,831,205	\$ 6,181,923	\$ 6,181,923	\$ 6,507,589
ESTIMATED INCOME				
Sales	\$ 8,569,211	\$ 8,500,000	\$ 8,621,366	\$ 8,750,000
Other	517,463	500,000	465,000	475,000
TOTAL ESTIMATED INCOME	<u>\$ 9,086,674</u>	<u>\$ 9,000,000</u>	<u>\$ 9,086,366</u>	<u>\$ 9,225,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 14,917,879</u>	<u>\$ 15,181,923</u>	<u>\$ 15,268,289</u>	<u>\$ 15,732,589</u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$ 6,222,221	\$ 6,220,000	\$ 6,200,000	\$ 6,300,000
(Classified) Salaries	1,299,704	1,323,486	\$ 1,330,000	1,400,000
Employee Benefits	361,380	360,148	\$ 360,000	380,000
Supplies	43,010			
COP Interest Payment				
Other Operating Expense	646,868	660,000	\$ 655,000	660,000
TOTAL ESTIMATED EXPENDITURES	<u>\$ 8,573,182</u>	<u>\$ 8,563,634</u>	<u>\$ 8,545,000</u>	<u>\$ 8,740,000</u>
DISTRICT SUPPORT PAID/(RECEIVED)				
Salaries & Benefits	\$ 79,229	\$ 102,319	\$128,000	\$ 130,000
Rent	67,700	67,700	\$67,700	67,700
Donations	15,846	15,000	\$20,000	20,000
POS system		-		
TOTAL DISTRICT SUPPORT	<u>\$ 162,775</u>	<u>\$ 185,019</u>	<u>\$ 215,700</u>	<u>\$ 217,700</u>
TOTAL ENDING BALANCE	<u>\$ 6,181,923</u>	<u>\$ 6,433,270</u>	<u>\$ 6,507,589</u>	<u>\$ 6,774,889</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 14,917,879</u>	<u>\$ 15,181,923</u>	<u>\$ 15,268,289</u>	<u>\$ 15,732,589</u>

2009-10 TENTATIVE BUDGET - CAFETERIA FUND

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$ 629,374	\$ 408,068	\$ 408,068	\$ 419,212
Adjustment to the Beginning Balance				
ESTIMATED INCOME				
Food Service Income	\$ 120,691	\$ 150,000	\$ 111,174	\$ 120,000
Special Contract Revenue	-	20,000	24,873	\$ 20,000
Vending Income	86,265	52,873	65,613	\$ 65,000
Other (interest/other)	22,751	23,847	8,839	\$ 5,000
TOTAL INCOME	\$ 229,707	\$ 246,720	\$ 210,499	\$ 210,000
TOTAL INCOME & NET BEGINNING BALANCE	\$ 859,081	\$ 654,788	\$ 618,568	\$ 629,212
ESTIMATED EXPENDITURES				
District/College Support	\$ 86,175	\$ 69,373	\$ 77,208	\$ 65,000
Operational Expenses	364,837	140,000	122,148	122,000
TOTAL EXPENDITURES	\$ 451,012	\$ 209,373	\$ 199,356	\$ 187,000
TOTAL ENDING BALANCE	\$ 408,068	\$ 445,415	\$ 419,212	\$ 442,212
TOTAL EXPENDITURES & ENDING BALANCE	\$ 859,081	\$ 654,788	\$ 618,568	\$ 629,212

2009-10 TENTATIVE BUDGET - CHILD DEVELOPMENT FUND

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$156,256	\$177,874	\$177,874	\$162,407
ESTIMATED INCOME				
Fees	\$195,799	\$197,912	\$217,524	\$230,000
Gifts and Donations	20,017	20,000	20,000	20,000
Calif. Dept. of Educ. - Child Development	556,373	556,000	485,106	371,680
Calif. Dept. of Educ. - Child Nutrition	2,051	2,100	1,970	2,100
Federal Revenue - Child Nutrition	32,426	33,000	33,650	34,000
Incoming Transfers/Other	353,722	381,396	433,322	420,310
TOTAL INCOME	\$1,160,389	\$1,190,408	\$1,191,572	\$1,078,090
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,316,645</u>	<u>\$1,368,282</u>	<u>\$1,369,446</u>	<u>\$1,240,498</u>
ESTIMATED EXPENDITURES				
Salaries	\$706,599	\$708,561	\$727,186	\$727,186
Employee Benefits	272,218	297,753	274,801	275,716
Supplies	14,404	13,300	14,657	14,500
Food	52,284	64,000	62,933	63,000
Other Operating Expense	93,266	95,150	127,461	6,200
TOTAL ESTIMATED EXPENDITURES	\$1,138,771	\$1,178,764	\$1,207,039	\$1,086,603
ESTIMATED ENDING BALANCE	\$177,874	\$189,518	\$162,407	\$153,895
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,316,645</u>	<u>\$1,368,282</u>	<u>\$1,369,446</u>	<u>\$1,240,498</u>

2009-10 TENTATIVE BUDGET - TRUST FUNDS

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$128,421	\$192,001	\$192,001	\$192,001
ESTIMATED INCOME				
Federal Pell, SEOG, ACG	\$6,410,411	7,000,429	8,441,693	\$9,485,461
Cal Grants	485,928	485,928	482,833	500,000
Transfers-In	202,501	114,739	87,592	90,000
Other	80	0	0	0
TOTAL ESTIMATED INCOME	<u>\$7,098,920</u>	<u>\$7,601,096</u>	<u>\$9,012,118</u>	<u>\$10,075,461</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$7,227,341</u>	<u>\$7,793,097</u>	<u>\$9,204,119</u>	<u>\$10,267,462</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$1,266	\$0	\$0	\$21,752
Federal Pell, SEOG, ACG	6,413,107	7,063,929	8,441,693	9,463,710
Cal Grants	485,928	485,928	482,833	500,000
Other (EOP&S, CARE, TRIO)	135,039	114,739	87,592	90,000
TOTAL EXPENDITURES	<u>\$7,035,340</u>	<u>\$7,664,596</u>	<u>\$9,012,118</u>	<u>\$10,075,461</u>
TOTAL ENDING BALANCE	\$192,001	\$128,501	\$192,001	\$192,001
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$7,227,341</u>	<u>\$7,793,097</u>	<u>\$9,204,119</u>	<u>\$10,267,462</u>

2009-10 TENTATIVE BUDGET - RESERVE FUND FOR POST-RETIREMENT BENEFITS

	Actual 2007-08	Final Budget 2008-09	Estimated Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$ 30,115,703	\$ 32,836,442	\$ 32,836,442	\$ 34,538,878
ESTIMATED INCOME				
Incoming Transfers	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -
Interest	1,210,304	1,088,700	261,636	510,000
Home Loan Income	14,267	5,300	5,300	5,800
TOTAL INCOME	<u>\$ 2,724,571</u>	<u>\$ 2,594,000</u>	<u>\$ 1,766,936</u>	<u>\$ 515,800</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 32,840,274</u></u>	<u><u>\$ 35,430,442</u></u>	<u><u>\$ 34,603,378</u></u>	<u><u>\$ 35,054,678</u></u>
ESTIMATED EXPENDITURES				
Operating Expenses	<u>\$ 3,832</u>	<u>\$ 2,250</u>	<u>\$ 64,500</u>	<u>\$ 63,200</u>
ESTIMATED EXPENDITURES	<u>\$ 3,832</u>	<u>\$ 2,250</u>	<u>\$ 64,500</u>	<u>\$ 63,200</u>
TOTAL ENDING BALANCE	<u>\$ 32,836,442</u>	<u>\$ 35,428,192</u>	<u>\$ 34,538,878</u>	<u>\$ 34,991,478</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u><u>\$ 32,840,274</u></u>	<u><u>\$ 35,430,442</u></u>	<u><u>\$ 34,603,378</u></u>	<u><u>\$ 35,054,678</u></u>