

THE FINAL BUDGET REPORT provides a summary of 2009-10 State and District budget planning information. It primarily focuses on the Unrestricted General Fund and includes information on other funds. This report is an abbreviated version of the Final Budget book normally published and adopted in September.

State Budget Summary

The Governor signed the budget on July 29 while vetoing over \$600 million. No vetoes were made to the community colleges or to the Cal Grant program. The most notable veto in higher education was \$6.3 million shaved from administration funding for the California Student Aid Commission in an attempt to force a restructuring of Cal Grant program administration. Community Colleges' Chancellor Jack Scott has stated that he believes mid-year cuts reflecting further erosion of State revenues are highly likely.

College fees were increased 30% to \$26 per unit. According to Scott Lay of the Community College League of California, the community college system will likely enroll 250,000 fewer students this fiscal year due to the fee increase.

Following is Chancellor Jack Scott's summary regarding the California community colleges' budget.

California Community Colleges' Budget

For the California Community Colleges, the revised budget generally mirrors the budget adopted by the Legislative Conference Committee on June 16.

- Departures from Conference Committee version:
 - \$85 million in proposed 2008-09 cuts were not adopted.
 - The deferral of an additional \$115 million from 2008-09 to 2009-10 was not adopted.
 - An augmentation of \$10 million to SB 70 CTE programs relative to the Conference version. This augmentation was accomplished by redirecting \$10 million previously committed to a general purpose one-time block grant under SB 1133. (Note: the Conference version cut \$20 million from SB 70 CTE funds, leaving \$38 million. The adopted package brings the total to \$48 million.)
 - The deferral of general apportionments from 2009-10 to 2010-11 was increased by \$48 million over the Conference version, bringing the total inter-year deferral to \$703 million. (Note: the deferral from 2008-09 to 2009-10 was \$540 million. The Conference version increased the deferral by \$115 million. The adopted package adds another \$48 million.)
- Major features of the revised CCC budget:
 - Student fees increased from \$20 to \$26 per credit unit effective Fall 2009 (this increase generates \$80 million in revenues that is used to mitigate cuts to the community colleges)
 - An estimated allocation of \$130 million in federal funds provided through the State Stabilization provisions of the American Recovery and Reinvestment Act (ARRA). The actual amount of funding received by the community colleges will be determined in the coming weeks based on a formula-driven calculation.
 - Elimination of all growth funds
 - No COLA
 - \$333 million in cuts to categorical programs (a \$140 million one-time backfill is provided using federal ARRA funds and fee revenues, bringing the net reduction to \$193 million). Cuts to specific categorical programs vary from no cut to total elimination with most programs facing cuts of between 16 and 32 percent, after accounting for the one-time backfill. Specific categorical cuts are as follows:

- No cuts: Student Financial Aid Administration, Foster Care Education
 - 16 percent cut: CalWORKs services, Basic Skills, Disabled Students Programs and Services, EOPS & CARE, Fund for Student Success, Nursing
 - 17 percent cut: SB 70 CTE (total funding cut from \$58 million to \$48 million)
 - 20 percent cut: Telecommunication/Technology
 - 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)
- \$120 million reduction to general purpose funds (in lieu of the proposal to reduce funding rates for physical education courses).
 - A budgeted 2009-10 local property tax shortfall of \$53 million (the total budgeted property tax shortfall is \$116 million, but \$63 million in relief is provided).
 - A budgeted 2009-10 student fee shortfall of \$21 million.
 - Language authorizing the Chancellor to reduce base workload measures in proportion to cuts in general apportionment funding. This provision will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the state. Legislative intent language states that districts should, to the greatest extent possible, make reductions in course sections in areas other than workforce training, transfer, and basic skills.
 - Language authorizing community college districts to transfer funds out of certain categorical programs and into any other categorical program included in the State budget. A public board meeting is required before making such a transfer.

Major Policy Issues

- **Student Fee Increase.** AB 2xxxx contains a provision increasing community college student fees to \$26 per credit unit effective Fall 2009. This change is now in effect as AB 2xxxx as an urgency measure.
- **Workload Adjustment.** AB 1xxxx includes a provision which authorizes the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionments. This action 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. The Chancellor's office is preparing guidance for districts on this matter and will provide that to districts shortly.
- **Full-Time Faculty Obligation.** While the revised budget package does not explicitly modify the requirements for districts to employ certain numbers of full-time faculty, the loss in funded credit full-time equivalent students that is likely to occur as the result of budget cuts will, for most districts, lead to a decline in the number of full-time faculty required to be employed. My office will endeavor to provide timely and complete information on this topic as it unfolds.
- **Fifty-Percent Law.** The revised budget does nothing to change the obligation of districts under the Fifty-Percent Law. However, it is likely that the deep cuts contained in the revised budget will place new strains on districts as they attempt to maintain core student services and baseline administrative functions. The Board of Governors has authority to waive Fifty-Percent Law penalties for an individual district in the event of fiscal hardship.
- **Categorical Flexibility.** AB 2xxxx contains language that provides districts with increased discretion in the use of some categorical funds. 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.

SMCCCD Budget Planning

Based on the latest budget news, San Mateo County Community College District will likely reduce enrollment. Over the summer months, District leadership and other groups have met and discussed long-term strategies to address revenue reductions facing the District. Budget forums will commence in the Fall semester as we prepare for probable mid-year adjustments in 2009-10 and even deeper reductions next fiscal year. The District maintains sufficient reserves to be used for events such as late State apportionments. The District issued \$30 million in Tax Revenue Anticipation Notes (TRANs) in July to provide the necessary cash. There are controls in place to conserve the cash while still making timely payments.

While State agencies and other schools report addressing catastrophic funding shortfalls with salary rollbacks, layoffs and furloughs, the District initially resorted to leaving open positions unfilled, offering retirement incentives and implementing managed hiring, consolidating class sections and reducing part-time faculty assignments, as well as curbing spending by reducing operating expenses with less travel and conferences, eliminating overtime in certain departments, suspending institutional memberships and programs such as Museum of Tolerance, and cancelling classified staff development workshops. Despite all these actions, the enormous deficit before us will not be sufficiently addressed.

The weeks and months ahead will be critical as faculty, students and staff and the entire college community engage in dialogue to identify solutions and next steps to meet the severe fiscal challenges. Prudent planning and communication are vital to the District's ability to survive. The District is committed to doing everything possible to minimize layoffs.

As State Chancellor Jack Scott expressed in an email distributed system wide, "the test of our worth will be how well we manage to meet the critical educational needs of Californians during challenging fiscal times and how well we preserve the core instructional and student support infrastructure of our colleges".

Enrollment

For the third consecutive year, the Colleges are experiencing surging enrollment from high school graduates unable to attend CSU, UC and private universities as well as newly unemployed workers who seek training and skills to better prepare for an increasingly competitive job market. This encouraging trend, however, will result in the District reaching its Full Time Equivalent Student (FTES) cap in 2009-10. Once the District reaches cap, the State no longer funds FTES beyond the maximum level. In our case, this totals 21,790 funded credit FTES. Further, a recent email regarding "workload reductions" from Vice Chancellor Erik Skinner indicates that SMCCCD's projected funded FTES will be reduced to 20,979. This 811 decrease in FTES translates to a net loss of \$3,702,215. Faced with the reduction in revenue, Chief Financial Officer Kathy Blackwood has asked the Colleges to reduce FTES.

CCLC's President Scott Lay explains workload reductions on the League website:

The workload reduction matches funded enrollment with available funding which is an adjustment expected to reduce funded enrollment in districts by 2.5-3.5%...This is essential to keep per-student funding in line with the Statewide prescribed funding levels and avoid a permanent erosion of quality.

2009-10 Revenue Projection

The estimates are based upon the enacted State budget signed by the Governor on July 29th and will be revised as necessary during the fiscal year to reflect the latest information from the State. The funding mechanism of SB361 provides guidance 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. More information will be disseminated at the Budget workshop in Sacramento the third week in August that will confirm how closely we estimated revenue. The District's total revenue projection is \$108,474,177 which is \$4,189,929 less than Tentative Budget due to the decrease in revenue (i.e. zero funded growth, cut from base apportionment and workload reduction).

For 2009-10, the assumptions include (highlighted are the items that differ from the Tentative assumptions):

1. Continuation of SB 361 funding as proposed at the State budget workshops.
2. 2009-10 FTES based on no 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. Zero State funded growth.**
6. Deficit factor on State revenue projected.
7. 0.80% 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. State revenue COLA minus 1% for salary compensation settlement.
11. Fixed costs are based on best guesses.
12. Continuation of Apprenticeship programs (Electricians and Sprinkler Fitters) at CSM.
- 13. \$5.9 million budget cut from base apportionment.**
- 14. Student fees increase from \$20 to \$26, 10% increase in BOG waivers**

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.

The following tables compare the changes between the 2009-10 Tentative Budget and the Final Budget.

Revenue	2009-10 Final Budget	2009-10 Tentative	Change
Base Revenue	\$105,755,349	\$104,939,134	\$816,215
Growth/Restoration	(3,705,995)	0	(3,705,995)
Lottery	2,399,161	2,254,518	144,643
State PT Faculty Parity	257,547	1,609,670	(1,352,124)
Apprenticeship	221,148	221,148	0
Non-Resident Tuition	1,551,466	1,644,137	(92,671)
Interest	1,000,000	1,000,000	0
Miscellaneous	995,500	995,500	0
Total	\$108,474,177	\$112,664,106	\$(4,189,929)

Expenditures	2009-10 Final Budget	2009-10 Tentative	Change
Site Allocations	\$71,997,018	\$72,262,113	(265,095)

Employee Benefits	19,924,200	20,512,225	(588,025)
Retiree Benefits	7,112,362	7,114,733	(2,371)
Formula Adjustments	877,161	877,161	0
Apprenticeship	221,148	221,148	0
Miscellaneous	1,118,000	1,118,000	0
Utilities	5,009,782	5,236,298	(226,516)
Salary Commitments	3,504,876	2,587,725	917,151
Managed Hiring	1,629,000	300,000	1,329,000
Insurance	998,928	998,928	0
Consultant/Legal/Election	203,200	403,200	(200,000)
Staff Development	381,232	381,232	0
Software/Hardware/Telephone	597,400	597,400	0
Centers for Teaching/Learning	306,900	306,900	0
Retirement Reserve Transfer	0	0	0
Museum of Tolerance	0	50,000	(50,000)
Total	113,881,208	112,967,064	914,144

The estimated expenditures exceed projected revenues by \$5,407,031. To address the deficit, the District Office and Colleges will be using their reserves to deal with revenue reductions.

2009-10 Beginning Balance

The beginning balance is estimated at \$ 14,530,403 and includes reserves of 5% according to board policy. The following chart itemizes the beginning balance. The remaining balance originates from specific projects and activities of the 2008-09 year and is carried over into the new fiscal year as committed to these purposes. At the close of 2008-09, many outdated projects have been closed and cleared from the carryover list and added to each site's ending balance.

Project/Activity	Balance
Professional Development	\$178,499
Program Improvement	43,536
Staff Development	36,431
Miscellaneous Designated Funds:	
Emergency Preparedness	210,116
Cañada SFSU Facility Contracts	160,911
Satellite Dish Contracts	448,463
Fleet Program	15,420
Equipment Surplus	34,423
Cañada Honors Program	11,459
CSM Science Sales	5,607
Skyline Proctoring Service	2,223
College Emergency Loans	149,507
Skyline President's Innovation Fund	7,536
CSM President's Innovation Fund	12,304
Other Projects	922,911
Apprenticeship	15,385
Site Prior Year Commitments	128,087
College Event Funds	84,017
Site Ending Balances:	
Cañada College	510,681
College of San Mateo	1,823,485
Skyline College	1,126,861
District Office	715,500

Facilities	755,754
Contingency Reserve (5%)	6,064,016
Reserve to address funding 09/10 shortfall	1,067,272
Total	\$14,530,403

2009-10 Site Allocations

The site allocations for the Final 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 site allocations total \$71,997,018:

Cañada College	\$12,526,747
College of San Mateo	\$25,140,395
Skyline College	\$21,025,791
District Office	\$7,904,025
Facilities	\$5,400,060

2008-09 Site Ending Balances

The sites are relying on their balances to partially mitigate the expected deficit in 2009-10. Increases in site balances from the Tentative budget are a result of collaborative efforts throughout the District that includes substantial savings in hourly instructional salaries due to improved productivity and load; not hiring replacements for some vacant positions; charging allowable salaries, benefits and operating expenses to State categorical programs and grants; suspension and control of travel, conferences and institutional memberships; and finally sweeping unused one-time funds into each of the site's ending balance.

Cañada College	\$510,680
College of San Mateo	\$1,823,485
Skyline College	\$1,126,861
District Office	\$715,500
Facilities	\$755,754

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

Account Category	2009-10 Final Budget	2009-10 Tentative	Change
Certificated Salaries	48,379,901	49,023,103	(643,202)
Classified Salaries	24,134,562	23,348,058	786,504
Employee Benefits	27,010,560	26,942,989	67,571
Supplies/Materials	2,224,948	2,224,948	0
Operating Expenses	10,657,916	9,651,687	1,006,229
Capital Outlay	83,074	83,074	0
Transfers/Other	1,390,246	1,693,205	(302,959)
Total	113,881,208	112,967,064	914,144

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

	Tentative Budget 2008-09	Final Budget 2008-09	Tentative Budget 2009-10	Final Budget 2009-10
ESTIMATED CURRENT INCOME				
General Revenue and Fees	92,515,968	108,229,523	104,939,133	105,755,349
Restoration/Growth	13,550,083	0	0	(3,705,995)
Lottery	2,277,591	2,503,260	2,254,518	2,399,161
State Part-Time Faculty Support	1,339,145	1,609,670	1,609,670	257,547
Apprenticeship Programs	474,754	216,157	221,148	221,148
Non-Resident Tuition	1,517,175	1,510,091	1,644,137	1,551,466
Interest Income	1,686,000	1,686,000	1,000,000	1,000,000
Mandated Cost Reimbursement	0	0	0	0
Miscellaneous Income	995,500	995,500	995,500	995,500
TOTAL ESTIMATED CURRENT INCOME	114,356,216	116,750,201	112,664,106	108,474,177
TOTAL INCOME + NET BEGINNING BALANCE (Unrestricted Fund Only)	\$124,800,745	\$127,062,753	\$123,794,192	\$126,947,309
EXPENDITURE PLAN				
2008-09 CARRYOVER				
COMMITMENTS				
Contingency Increment (Included below)	(90,181)	0	290,657	0
SAVINGS FOR				
REBUDGETING (From Previous Page)	413,000	847,616	3,225,947	4,932,280
COMMITMENTS AND REBUDGETED SAVINGS	\$4,726,718	\$3,973,995	\$5,772,390	\$7,399,114
CURRENT EXPENDITURES:				
Site Allocations				
College/District Base Allocations	75,778,595	77,611,094	72,262,113	71,997,018
Formula Adjustments/Contracts	877,161	877,161	877,161	877,161
Apprenticeship Programs	474,754	216,157	221,148	221,148
Salary commitments (Hrly. COLA)	1,756,107	4,067,710	2,587,726	3,504,876
Matriculation	0	0	0	0
Districtwide Obligations				
Employee/Retiree Benefits	24,867,300	25,328,600	27,626,958	27,036,562
Utilities	4,850,000	5,008,180	5,236,298	5,009,782
Insurance	1,000,000	991,000	998,928	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	1,629,000
Resource Allocation Model	102,000	0	0	0
Miscellaneous	1,118,000	1,148,000	1,118,000	1,118,000
Consultants/Legal Expense	200,000	200,000	203,200	203,200
Election	200,000	200,000	200,000	0
Program Improvement (Trustee Funds)	50,000	50,000	50,000	50,000
Classified Staff Development	25,000	50,000	50,000	50,000
Management Staff Development	13,000	13,000	16,232	16,232

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

	Tentative Budget 2008-09	Final Budget 2008-09	Tentative Budget 2009-10	Final Budget 2009-10
Professional Development	290,000	265,000	265,000	265,000
Technology Advancement	306,900	306,900	306,900	306,900
Museum of Tolerance	50,000	50,000	50,000	0
Reserve Fund for Post-Retirement Benefits	1,500,000	1,500,000	0	0
ESTIMATED CURRENT EXPENDITURES	\$114,356,217	\$118,780,202	\$112,967,064	\$113,881,207
TOTAL ESTIMATED EXPENDITURES including carryover	\$119,082,935	\$122,754,197	\$118,739,454	\$121,280,321
Reserve for Contingency	\$5,717,811	\$5,939,010	\$5,648,353	\$6,064,016
Revolving Fund, Stores, & General Reserve	0	0	0	0
Reserve to address funding shortfall	0	399,547	0	1,067,271
Estimated Marginal Revenue/Deficit	(1)	(2,030,001)	(302,958)	(5,407,030)
Subtotal	\$5,717,810	\$4,308,556	\$5,345,395	\$1,724,257
TOTAL EXPENDITURES + RESERVES (Unrestricted General Fund)	\$124,800,745	\$127,062,753	\$124,084,849	\$123,004,578

2009-10 FINAL BUDGET - SELF-INSURANCE FUND

	Actual 2007-08	Final Budget 2008-09	Actual 2008-09	Final Budget 2009-10
NET BEGINNING BALANCE	\$ 5,025,079	\$ 6,445,054	\$ 6,445,054	\$ 6,286,697
ESTIMATED INCOME				
Interest	\$ 422,129	\$ 210,000	\$ (215,747)	\$ 178,000
Self Insurance Transfer	1,981,139	2,001,000	2,022,868	1,850,000
Interfund Transfer In	-	-	-	-
TOTAL ESTIMATED INCOME	<u>\$ 2,403,268</u>	<u>\$ 2,211,000</u>	<u>\$ 1,807,121</u>	<u>\$ 2,028,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u><u>\$ 7,428,347</u></u>	<u><u>\$ 8,656,054</u></u>	<u><u>\$ 8,252,175</u></u>	<u><u>\$ 8,314,697</u></u>
EXPENDITURES				
Salaries	\$ 150,495	\$ 27,109	\$ 121,604	\$ 27,395
Benefits	41,051	9,508	41,531	12,347
Supplies	2,139	10,000	-	10,000
Insurance	718,501	991,000	1,749,343	947,000
Operating Expenses	71,107	72,000	53,000	94,000
TOTAL EXPENDITURES	<u>\$ 983,293</u>	<u>\$ 1,109,617</u>	<u>\$ 1,965,478</u>	<u>\$ 1,090,742</u>
TOTAL ENDING BALANCE	<u>\$ 6,445,054</u>	<u>\$ 7,546,437</u>	<u>\$ 6,286,697</u>	<u>\$ 7,223,955</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$ 7,428,347</u></u>	<u><u>\$ 8,656,054</u></u>	<u><u>\$ 8,252,175</u></u>	<u><u>\$ 8,314,697</u></u>

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
New Funds for the Current Fiscal Year as of August 12, 2009
State Categorical funds reflect full cuts before applying Federal ARRA funds

<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	Career and Tech Ed Act (CTEA) Title IC	Federal	295,293	140,308	227,551		663,152
30028	TRIO - Student Support Services	Federal		231,550			231,550
30034	CTEA Tech Prep	Federal	65,145	65,144	65,144	7,817	203,250
30057	Workability III	Federal			149,214		149,214
30077	National Science Foundation - Chemistry	Federal		269,964			269,964
30079	Minority Science and Engineering Impr Prog	Federal		225,000			225,000
30080	College Cost Reduction and Access	Federal		570,825			570,825
30082	SAFE - Sequoia Union HSD	Federal		1,917			1,917
30085	USDOL-ETA CBJTG BayCEC	Federal			380,000		380,000
31002	Disabled Students Prog & Services	State	508,110	259,618	436,935		1,204,663
31003	Extended Opportunity Prog & Services	State	455,333	364,281	399,435		1,219,049
31004	Cooperative Agencies Resources for Educ	State	20,618	23,731	36,140		80,489
31009	Matriculation	State	215,942	147,993	178,929		542,864
31012	Foster Care Education	State		93,741			93,741
31016	Board Fin Asst Prog Adm Allow	State	282,452	213,240	250,800		746,492
31030	Tele-Com & Technology	State				74,181	74,181
31031	CalWORKs	State	57,970	57,970	57,970		173,910
31032	Middle College High School	State	77,981	77,981			155,962
31033	TANF	Federal	26,125	26,125	26,125		78,375
31035	Center for Int'l Trade Development	State			77,900		77,900
31043	Transfer and Articulation	State	1,520	1,520	1,520		4,560
31045	Staff Diversity	State				8,476	8,476
31055	MESA/CCCP	State		50,595	50,595		101,190
31055	MESA/CCCP	Local		7,947			7,947
31069	Lottery-Prop 20-Instruct Materials	State				166,019	166,019
31078	Enrollment Growth AD Nursing	State	80,512				80,512
31109	Basic Skills 09-10	State	68,000	107,203	186,532		361,735
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
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
32017	Menlo Park Redevelopment	Local		198,000			198,000
32055	Peninsula Health Care District	Local	353,338				353,338
32063	Early Childhood Impr Prog - SMCOE - First 5	Local		337,580			337,580
35022	KCSM TV	Local	2,800,000				2,800,000
35023	KCSM FM	Local	1,500,000				1,500,000
35046	Peninsula Library Systems	Local				140,000	140,000
38165	SMC Ind Living Skills	Local	150,000				150,000
38179	SMC Business Writing Academy	Local		25,000			25,000
39001	Parking Fees	Local	1,247,037	416,145	756,986	133,018	2,553,186
39017	Community Education	Local	580,000				580,000
39030	Health Service Fees	Local	388,235	205,349	343,914		937,498
Total 2009-2010 New Funds			10,051,919	4,456,527	4,385,512	529,510	19,423,469

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
Carry-over from Prior Years

<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			128,701		128,701
30004	TRIO Upward Bound	Federal		24,975			24,975
30005	Work Study	Federal	-	3,034	-		3,034
30028	TRIO Student Support Services	Federal		72,288			72,288
30075	UISFL Asian Studies	Federal			11,478		11,478
30077	National Science Foundation - Chemistry	Federal		101,495			101,495
30079	MSEIP Minority Science Engineering	Federal		61,385			61,385
30080	CCRAA Hispanic Serving Inst	Federal		322,406			322,406
30083	WIA - EWD/Allied Health Prog	Federal		46,011			46,011
30085	USDOL-ETA CBJTG BayCEC	Federal			752,950		752,950
30086	NSF S-STEM (M-SETS) Scholarships	Federal		54,103			54,103
31002	AB 77/DSPS/Handicap	State	22,498	-	30,602		53,099
31003	Extended Opportunity Program	State	11,390	-	60,113		71,502
31004	Care/EOP	State	10,094	-	12,307		22,401
31009	Matriculation	State	46,266	43,014	33,941		123,221
31016	Board Fin Asst Prog Adm Allow	State	-	-	55,472		55,472
31028	Inst Equip & Sch Maint Block Grant	State	145,736	138,974	113,165		397,874
31029	Inst Equip Block Grant	State				938,634	938,634
31030	Tele-Com & Technology	State	19,239	7,786	9,039	150,810	186,874
31043	Transfer and Articulation	State	-	-	457		457
31045	AB1725 Staff Diversity	State				2,943	2,943
31046	Faculty and Staff Development	State	27,068	6,541	22,686		56,295
31047	AB1725 Faculty and Staff Development	State			2,340		2,340
31051	Middle College High School	State	14,923	13,831			28,754
31066	CCSF CA Early Childhood Mentor Prgm	State			558		558
31069	Lottery-Prop 20-Instruct Materials	State	112,661	87,623	137,859	410,723	748,867
31077	MESA/CCCP	State		22,133	18,829		40,962
31078	Enrollment Growth AD Nursing	State	84,439				84,439
31079	TTIP Video over Internet	State				11,619	11,619
31087	CCC Live Caption	State	9,036				9,036
31099	Basic Skills 07-08	State	75,207	34,833	-		110,040
31102	CTE Equipment Allied Health	State	1,904	-	-	145	2,048
31104	CTE Community Collaborative Project	State			194,614		194,614
31105	Basic Skills 08-09 appropriation	State	100,000	166,759	210,505		477,264
31106	CTE Com Collaborative Project 09-10	State			375,651		375,651
31107	Entrepreneurship Career Pathways	State			50,000		50,000
31108	LCCCD - CCC ESL/BSI Prof Dev Grant	State		31,250			31,250
32006	Silicon Valley Community Fdtn Grant	Local		1,025			1,025
32011	Pen Com Fdt C/S Grant	Local		2,000	269		2,269
32015	SM Co JPA/Genentech Science	Local		1,017			1,017
32045	SMCCC Fdtn-New Gateway Proj	Local		2,474			2,474
32055	Peninsula Health Care District	Local	129,362				129,362
32058	CPB Digital Dist Fund Phase 2	Local	190,327				190,327
32059	SMCCC Fdtn-SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32066	Kaiser Foundation - CSM Nursing Lab	Local	7				7
32068	Calif Dental Assoc Foundation Grant	Local	949				949
32071	SMCDS Dental Health Foundation	Local	2,463				2,463
32074	Chabot-Las Positas - FINP - MOU	Local			13,168		13,168
32075	SF Fdtn - BAWFC - SSS Grant	Local			30,000		30,000
35001	Miscellaneous Donations	Local	83,146	23,488	37,255	614,517	758,406
35003	Physical Education	Local		10,368			10,368
35004	General Instruction	Local		350	250		600
35005	Toyota T-Ten	Local			6,161		6,161
35014	Expanding Your Horizons	Local			13,489		13,489
35020	Athletics - Women's Soccer	Local		3,977			3,977
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	3,299	1,073	2,111		6,484
35036	Bookstore PLS Support	Local				19,943	19,943
35037	Instrument Tech Consortium	Local	779				779

2009-10 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
Carry-over from Prior Years

<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>
35041	Ctr for Int'l Trade Match	Local			73,981		73,981
35045	Financial Aid Admin Allowance	Local	11,138	8,883	123,069	22,109	165,200
35046	Peninsula Library Systems	Local				279,366	279,366
35048	SMCCC Fdntn Donations	Local	3,533	1,238			4,771
35052	IVES	Local				240,248	240,248
36010	San Mateo County WIB Rapid Response	Federal			7,364		7,364
38001	Corp/Continuing Ed (C&CE) Indirect	Local	419,035		7,582	124,795	551,412
38035	ROP Cont Cls Manicure	Local			10,486		10,486
38115	Genentech Contract Ed	Local			14,543		14,543
38169	Prudential Realty Contract Ed	Local			5,614		5,614
38171	SEIU UHWW JEEF Contract Ed	Local			1,694		1,694
39017	Community Education	Local	79,044	9,263	104		88,411
39024	Summer Camp Volleyball	Local			957		957
Total 2009-2010 Carry-over Funds			1,603,906	1,303,599	2,575,687	2,815,851	8,299,043
Total 2009-2010 Specially Funded Programs			<u>11,693,713</u>	<u>5,822,626</u>	<u>6,961,199</u>	<u>3,345,361</u>	<u>27,822,900</u>

2009-10 TENTATIVE BUDGET - CAPITAL PROJECTS FUND

As of 8/12/09

	Actual 2007-08	Final Budget 2008-09	Actual 2008-09	Tentative Budget 2009-10
ESTIMATED NET BEGINNING BALANCE	\$ 514,212,362	\$ 481,025,247	\$ 481,025,247	\$ 346,931,551
ESTIMATED INCOME				
Bond Construction	\$ 20,058,666	\$ 14,250,000	\$ (12,506,697)	\$ 6,392,000
Staff Housing Project	2,335,000	0	0	0
Capital Outlay Projects - State Funded	4,625	0	0	0
Capital Outlay - Planning	224,844	35,000	352,113	0
C.O.P. Capital Projects	148,495	136,000	13,570	109,340
College Capital Outlay Planning	444,000	0	207	0
Staff Housing Maintenance Reserves	435,000	400,000	460,000	460,000
Facilities Capital Improvement	91,143	0	105,782	0
Foundation Funded Projects	17,741	0	4,568	0
Hazardous Substances Projects -State Funded	12,738,465	10,064,941	10,795,955	512,210
Interest	1,420,892	1,670,000	(1,635,852)	1,227,380
Pacific Heights Project - Skyline	0	0	0	0
Property Management Study	0	0	0	0
Redevelopment	2,096,033	1,600,000	2,552,197	2,200,000
Scheduled Maintenance - State Funded	31,798	457,811	483,157	123,683
Scheduled Maintenance - District Funded	1,482,652	0	1,000,000	0
Non-resident capital outlay recovery fee	38,653	38,800	40,696	40,500
TOTAL ESTIMATED INCOME	\$ 41,568,007	\$ 28,652,552	\$ 1,665,696	\$ 11,065,113
TOTAL INCOME & NET BEGINNING BALANCE	\$ 555,780,369	\$ 509,677,799	\$ 482,690,943	\$ 357,996,664
ESTIMATED EXPENDITURES				
Bond Construction	\$ 59,246,138	\$ 420,055,964	\$ 120,350,013	\$ 276,433,223
Staff Housing Project	699,850	4,034,685	2,505,301	1,449,384
Capital Outlay - Planning	114,924	10,738,470	16,116	10,922,918
Capital Outlay Projects - State Funded	0	0	0	0
C.O.P. Capital Projects	126,191	2,327,768	156,969	2,034,799
College Capital Outlay Planning	252,239	452,966	102,107	621,066
Staff Housing Maintenance Reserves	0	1,478,500	0	2,078,500
Facilities Capital Improvement	863,357	3,779,733	211,297	4,527,687
Foundation Funded Projects	17,749	0	4,568	0
Hazardous Substances Projects -State Funded	12,769,718	9,994,969	10,742,690	495,503
Pacific Heights Project - Skyline	21,075	26,903,596	1,750	26,901,846
Property Management Study	100,500	533,016	27,997	335,019
Redevelopment	1,915	7,792,356	1,004,548	9,940,006
Scheduled Maintenance - State Funded	509,115	1,034,375	483,157	123,683
Scheduled Maintenance - District Funded	31,614	457,811	152,255	1,036,488
Non-resident capital outlay recovery fee	737	388,954	624	430,726
TOTAL ESTIMATED EXPENDITURES	\$ 74,755,122	\$ 489,973,163	\$ 135,759,392	\$ 337,330,848
TOTAL ENDING BALANCE	\$ 481,025,247	\$ 19,704,636	\$ 346,931,551	\$ 20,665,815
TOTAL EXPENDITURES & ENDING BALANCE	\$ 555,780,369	\$ 509,677,799	\$ 482,690,943	\$ 357,996,664



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Balance Sheet
June 30, 2009

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
ASSETS		
Cash for Operations and Investments	\$4,680,376	\$4,464,559
Accounts Receivable	315,528	285,163
Inventory	1,880,174	1,807,787
Furniture, Fixtures & Equipment (Net)	353,856	380,327
TOTAL ASSETS	<u>\$7,229,934</u>	<u>\$6,937,836</u>
LIABILITIES AND CAPITAL		
Liabilities	758,196	755,912
Capital-Reserved	6,471,738	6,181,924
TOTAL LIABILITIES AND CAPITAL	<u>\$7,229,934</u>	<u>\$6,937,836</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT BOOKSTORES
Income Statement
For the Year Ending June 30, 2009

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
INCOME		
Merchandise Sales	\$8,704,553	\$8,500,000
Commission	76,490	\$135,115
Interest	124,563	198,000
Other Income	196,664	166,885
In-kind Donation	64,516	-
TOTAL INCOME	<u>\$9,166,786</u>	<u>\$9,000,000</u>
EXPENSES		
Salaries	\$1,310,436	\$1,330,986
Benefits	368,531	360,148
Merchandise Purchases	6,194,387	6,220,000
Store and Office	45,657	20,180
Travel, Conference, Membership	24,104	29,610
Utilities	51,255	26,128
Contracted Services	51,841	86,487
Depreciation Expense	90,987	94,344
Freight	259,939	205,460
Other	225,175	268,491
Administrative Salary and Benefits	109,361	106,819
TOTAL EXPENSES	<u>\$8,731,673</u>	<u>\$8,748,653</u>
NET INCOME FROM OPERATIONS	<u>\$435,113</u>	<u>\$251,347</u>
Loss on Investments	(145,299)	\$0
NET INCOME	<u>\$289,814</u>	<u>\$251,347</u>
Capital, July 1, 2008	6,181,924	
Capital, June 30, 2009	<u>\$6,471,738</u>	



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Balance Sheet
June 30, 2009

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
ASSETS		
Cash for Operations and Investments	\$245,659	\$350,319
Accounts Receivable & Prepayment	42,205	171,242
Furniture, Fixtures & Equipment (Net)	168,118	51,793
TOTAL ASSETS	<u>\$455,982</u>	<u>\$573,354</u>
LIABILITIES AND CAPITAL		
Liabilities	\$57,538	\$165,286
Capital, July 1, 2008	\$408,068	\$629,374
Adjustment to Capital	(9,624)	(221,306)
Capital, June 30, 2009	<u>\$398,444</u>	<u>\$408,068</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$455,982</u>	<u>\$573,354</u>



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

DISTRICT CAFETERIAS
Income Statement
For the Year Ending June 30, 2009

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
INCOME		
Special Service Income	\$37,684	\$20,000
Vending Income	66,492	52,872
Food Service Income	106,287	150,000
Interest	4,383	23,848
Other Income	997	0
TOTAL INCOME	<u>\$215,843</u>	<u>\$246,720</u>
EXPENSES		
Salary	\$20,402	20,000
Benefits	\$4,887	4,500
Depreciation Expense	29,978	15,000
Service Contracts & Repairs	70,439	99,400
Non Inventory Equipment	1,025	1,000
College Support	89,564	69,373
Other	254	100
TOTAL EXPENSES	<u>\$216,549</u>	<u>\$209,373</u>
NET INCOME FROM OPERATIONS	<u>(\$706)</u>	<u>\$37,347</u>
Loss on Investments	(16,700)	\$0
Profit on Disposal of Fixed Assets	7,782	\$0
NET INCOME	<u>(\$9,624)</u>	<u>\$37,347</u>
Capital, July 1, 2008	\$408,068	
Capital, June 30, 2009	<u>\$398,444</u>	

2009-10 FINAL BUDGET - CHILD DEVELOPMENT FUND

	Actual 2007-08	Final Budget 2008-09	Actual 2008-09	Final Budget 2009-10
NET BEGINNING BALANCE	\$156,256	\$177,874	\$177,874	\$166,888
INCOME				
Fees	\$195,799	\$197,912	\$221,821	\$230,000
Gifts and Donations	20,017	20,000	20,029	20,000
Calif. Dept. of Educ. - Child Development	556,373	556,000	497,057	371,680
Calif. Dept. of Educ. - Child Nutrition	2,051	2,100	1,968	2,100
Federal Revenue - Child Nutrition	32,426	33,000	35,559	34,000
Incoming Transfers/Other	353,722	381,396	432,795	420,310
TOTAL INCOME	\$1,160,389	\$1,190,408	\$1,209,229	\$1,078,090
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$1,316,645</u>	<u>\$1,368,282</u>	<u>\$1,387,103</u>	<u>\$1,244,978</u>
EXPENDITURES				
Salaries	\$706,599	\$708,561	\$736,034	\$727,186
Employee Benefits	272,218	297,753	296,271	275,716
Supplies	14,404	13,300	14,131	14,500
Food	52,284	64,000	61,458	63,000
Other Operating Expense	93,266	95,150	96,837	6,200
Site Renovation	0	0	15,484	0
TOTAL ESTIMATED EXPENDITURES	\$1,138,771	\$1,178,764	\$1,220,215	\$1,086,603
ENDING BALANCE	\$177,874	\$189,518	\$166,888	\$158,376
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$1,316,645</u>	<u>\$1,368,282</u>	<u>\$1,387,103</u>	<u>\$1,244,978</u>

2009-10 FINAL BUDGET - TRUST FUNDS

	Actual 2007-08	Final Budget 2008-09	Actual 2008-09	Final Budget 2009-10
NET BEGINNING BALANCE	\$128,421	\$192,001	\$192,001	\$173,501
INCOME				
Federal Pell, SEOG, ACG	\$6,410,411	7,000,429	8,538,477	\$9,485,461
Cal Grants	485,928	485,928	486,129	500,000
Transfers-In	202,501	114,739	121,265	90,000
Other	80	0	0	0
TOTAL INCOME	<u>\$7,098,920</u>	<u>\$7,601,096</u>	<u>\$9,145,871</u>	<u>\$10,075,461</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$7,227,341</u>	<u>\$7,793,097</u>	<u>\$9,337,872</u>	<u>\$10,248,962</u>
EXPENDITURES				
Administrative Expenditures	\$1,266	\$0	\$3,791	\$21,752
Federal Pell, SEOG, ACG	6,413,107	7,063,929	8,603,809	9,463,710
Cal Grants	485,928	485,928	486,129	500,000
Other (EOP&S, CARE, TRIO)	135,039	114,739	70,642	90,000
TOTAL EXPENDITURES	<u>\$7,035,340</u>	<u>\$7,664,596</u>	<u>\$9,164,371</u>	<u>\$10,075,461</u>
TOTAL ENDING BALANCE	\$192,001	\$128,501	\$173,501	\$173,501
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$7,227,341</u>	<u>\$7,793,097</u>	<u>\$9,337,872</u>	<u>\$10,248,962</u>

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

	Actual 2007-08	Final Budget 2008-09	Actual 2008-09	Final Budget 2009-10
NET BEGINNING BALANCE	\$ 30,115,703	\$ 32,836,442	\$ 32,836,442	\$ 34,564,967
ESTIMATED INCOME				
Incoming Transfers	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -
Interest	1,210,304	1,088,700	292,300	252,000
Home Loan Interest	14,267	5,300	5,238	5,817
TOTAL INCOME	<u>\$ 2,724,571</u>	<u>\$ 2,594,000</u>	<u>\$ 1,797,538</u>	<u>\$ 257,817</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$ 32,840,274</u>	<u>\$ 35,430,442</u>	<u>\$ 34,633,980</u>	<u>\$ 34,822,784</u>
EXPENDITURES				
Home Loan Closing Fee Assistance				\$ 39,390
Operating Expenses	\$ 3,832	\$ 2,250	\$ 69,013	\$ 40,000
ESTIMATED EXPENDITURES	<u>\$ 3,832</u>	<u>\$ 2,250</u>	<u>\$ 69,013</u>	<u>\$ 79,390</u>
TOTAL ENDING BALANCE	<u>\$ 32,836,442</u>	<u>\$ 35,428,192</u>	<u>\$ 34,564,967</u>	<u>\$ 34,743,394</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$ 32,840,274</u>	<u>\$ 35,430,442</u>	<u>\$ 34,633,980</u>	<u>\$ 34,822,784</u>

2008-09 Year to Date Report - ASSOCIATED STUDENTS

Associated Students Income	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$ 97,789	\$ 111,650	\$ 13,861	14.17%
College of San Mateo ASB	205,236	213,614	8,378	4.08%
Skyline College ASB	146,146	153,571	7,425	5.08%

Associated Students Expenditures	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$ 79,609	\$ 85,878	\$ 6,269	7.87%
College of San Mateo ASB	167,978	205,099	37,121	22.10%
Skyline College ASB	96,400	85,613	-10,787	-11.19%

Associated Students Net Income	2007-08	2008-09	\$ Change	%Change
Cañada College ASB	\$ 18,180	\$ 25,772	\$ 7,592	41.76%
College of San Mateo ASB	37,258	8,515	-28,743	-77.15%
Skyline College ASB	49,746	67,958	18,212	36.61%

