

Resource Allocation Workbook
2007/08 Adopted Budget

Information about this workbook:

Assumptions: This page lists the assumptions that were used during the budgeting process. Not all of them are used anymore. For instance, the inflation number was used until we received good budget numbers for certain items. The other pages are linked to the assumptions here and will change if the numbers on this page are changed.

Revenues: This page works through the revenues associated with the FTES, including the FTES numbers as modified by the assumptions. The revenues here are base revenues only and don't include interest and other revenues.

Rev-Exp Plan: This page is a working page used to figure out what the numbers need to be. It is referred to by the other pages and is used in the Resource Allocation pages for expenses. Changes for revenues or expenses (other than on the Assumptions or Revenues pages) should be made on this page.

Rev-Exp Plan (2): This page takes the amounts allocated on the Resource Allocation page and adds them to the site allocations. This is the page that would have been distributed in the past. However, it doesn't include the use of one-time resources.

Rev-Exp Plan (3): This page tracks the changes from the Tentative to the Adopted Budget. Use it if it helps to explain the differences.

Rev-Exp Plan (4): This page allocates the one-time funds and splits the total budget into one-time and ongoing. This page is what we ultimately need to balance to. Changes to the one-time funds would be made here.

Rev-Exp Plan (5): This page adds 2008/09 and 2009/10 to Rev-Exp Plan (4).

Resource Alloc 07-08: This page uses the resource allocation formula with the growth targets and increases in fixed and facilities costs to allocate the resources. The campuses are familiar with this page and can use it for their budget committees.

Resource Alloc 08-09 and 09-10: These pages just carry the formulas on for the next two years and are useful for Ron and for accreditation.

SB361: This page calculates the base revenue and growth for the district based on the SB361 formulas. This feeds the revenues to the Revenues page. The breakdown of Base Revenue is on this page.

Foundation: This page figures the amounts we are budgeting for the new foundation positions and is a line item on the Resource Allocation page.

COLA: This page has the 3% COLA info, tracks other compensation items and is recorded on the Resource Allocation page in Step 6.

Sq Ft: This page tracks the square footage for Facilities and is used on the Resource Allocation page in Step 3.

Resource Allocation Assumptions 2007/08 Adopted Budget

2007/08 through 2009/10 Scenarios
June 2, 2008

These Scenarios are based on the following assumptions. These assumptions are subject to change with the state budget, revised assumptions for District fixed costs, results of negotiations and the District's actual 06/07 FTES. The 2006/07 funded FTES are assumed to be based on shifting 2200 FTES from Summer 2007.

Assumptions for the 2007/08 Budget Scenario

- 1) SB361 continues as proposed at the Budget Workshops
- 2) 07/08 FTES based on 2% over 06/07 FTES Goals.
- 3) 4.53% state revenue COLA.
- 4) 4.53% inflation on certain expenses.
- 5) Utilities and benefits are based 06/07 increase over 05/08.
- 6) No increase for FT Faculty outside of what colleges fund from their site allocations.
- 7) 4.50/4.53% salary compensation settlement.
- 8) Fixed costs based on best guess for now.

Assumptions for 2008/09 Budget Scenario

- 1) SB361 continues as proposed at the Budget Workshops
- 2) 08/09 FTES based on 1% over 07/08 FTES Goals and no shifting of FTES. In declining enrollment.
- 3) 2.7% state revenue COLA.
- 4) 2.7% inflation on certain expenses.
- 5) Utilities and benefits are based 07/08 increase over 06/07.
- 6) No increase for FT Faculty outside of what colleges fund from their site allocations.
- 7) 3%/1.7% salary compensation settlement.
- 8) Fixed costs based on best guess for now.

Assumptions for 2009/10 Budget Scenario

- 1) SB361 continues as proposed at the Budget Workshops
- 2) 09/10 FTES based on 1% over 08/09 FTES Goals and no shifting of FTES.
- 3) 2.7% state revenue COLA.
- 4) 2.7% inflation on certain expenses.
- 5) Utilities and benefits are based 07/08 increase over 06/07.
- 6) No increase for FT Faculty outside of what colleges fund from their site allocations.
- 7) 1.7%/1.7% salary compensation settlement.
- 8) Fixed costs based on best guess for now.

Resource Allocation Revenues
2007/06 Adopted Budget

Assumptions for 07/08: 2% Increase in FTES, Shifting 2200 FTES from 2007/08 to 2006/07							
	03/04	04/05	05/06	Budget 06/07	07/08	08/09	09/10
Resident FTES Only							
Actual FTES	19,845	19,387	18,158	19,260	19,604	19,800	19,998
Reported FTES	19,845	21,587	18,958	21,240	21,240	19,800	19,998
Funded FTES	19,845	21,587	21,587	21,240	21,240	19,800	19,998
Shifted FTES		2,200	(2,200)	1,980	(1,980)	0	0
Actual growth over 03/04		-2.3%	-3.5%	-2.9%	-1.2%	-0.2%	0.8%
Funded growth over 03/04		8.8%	8.8%	7.0%	7.0%	-0.2%	0.8%
Year to year change		-2.3%	-1.2%	0.5%	1.8%	1.0%	1.0%

	06/07	07/08	08/09	09/10
State Apportionment				
Foundation	\$ 8,000,000	\$ 9,532,800	\$ 9,964,836	\$ 10,233,681
Base Revenue	\$ 70,000,090	\$ 92,701,754	\$ 80,391,836	\$ 92,763,831
COLA	\$ 4,676,805	\$ 4,631,225	\$ 2,438,625	\$ 2,780,933
Restoration/Decline	\$ 18,557,659	\$ -	\$ 10,201,416	\$ 853,286
Growth: FTES/Headcount	\$	\$	\$	\$
Budget Stability	\$ 102,234,554	\$ 106,865,779	\$ 102,987,512	\$ 106,731,731

FTES Goals	06/07	Cañada	CSM	Skyline	Unallocated	Total
FTES P-A						
Resident		4,184	8,388	6,888		19,260
Non-Res		70	247	110		427
Apprenticeship		-	156	3		159
Total		4,254	8,791	6,801		19,848
FTES Goals	07/08	Cañada	CSM	Skyline	Unallocated	Total
Resident		4,226	8,556	6,822		19,604
Non-Res		70	247	110		427
Apprenticeship		-	156	3		159
Total		4,296	8,959	6,935	-	20,190
Change from 06/07		42	168	134	-	343
		1.0%	1.9%	2.0%		1.7%
FTES Goals	08/09	Cañada	CSM	Skyline	Unallocated	Total
Resident		4,268	8,641	6,890		19,800
Non-Res		70	247	110		427
Apprenticeship		-	156	3		159
Total		4,338	9,044	7,003	-	20,388
Change from 07/08		42	86	68	-	196
		1.0%	1.0%	1.0%		1.0%
FTES Goals	09/10	Cañada	CSM	Skyline	Unallocated	Total
Resident		4,311	8,726	6,959		19,998
Non-Res		70	247	110		427
Apprenticeship		-	156	3		159
Total		4,381	8,131	7,072	-	20,584
Change from 08/09		43	86	69	-	198
		1.0%	1.0%	1.0%		1.0%

SHIFTING

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2007-08 Revenue and Expenditure Assumptions
June 2, 2008
Adopted Budget

REVENUE	2005-06	2005-06	2006-07	2007-08	2008-08	2008-10
	Adopted	Actual	Projected	Preliminary	Preliminary	Preliminary
1 Base Revenue	\$ 87,719,758	\$ 89,307,347	\$ 102,234,554	\$ 104,885,778	\$ 82,796,096	\$ 105,778,445
2 Restoration/Growth	-	-	-	-	10,201,418	953,288
3 Basic Skills	-	-	-	-	-	-
4 PFE	-	-	-	-	-	-
5 Equalization	288,250	288,250	-	-	-	-
6 Lottery	2,400,000	2,118,428	2,400,000	2,400,000	2,400,000	2,400,000
7 State P/T Faculty Parity	938,400	938,478	938,478	938,479	938,479	938,479
8 P/T Faculty Office Hrs./Med.	289,800	389,000	-	289,800	289,800	289,800
9 Apprenticeship	368,000	371,148	382,189	407,341	407,341	407,341
10 Non-Resident	1,372,000	1,501,241	1,694,834	1,694,834	1,694,834	1,694,834
11 Interest	950,000	854,500	968,000	983,500	983,500	983,500
12 Mandated Costs	-	-	-	-	-	-
13 Other	834,118	853,813	5,526,179	993,274	993,274	993,274
14 Estimated Total Revenue	\$ 94,850,126	\$ 106,230,204	\$ 114,134,015	\$ 112,552,807	\$ 110,684,340	\$ 114,418,559
EXPENDITURES						
15A Sites: Chancellor's Office	10,247,508	10,500,726	8,849,780	11,090,758	11,090,758	11,090,758
15B Canada College	10,578,917	10,848,787	11,757,488	11,125,718	11,125,718	11,125,718
15C Skyline College	17,345,244	18,846,901	18,398,885	17,785,768	17,785,768	17,785,768
15D College of San Mateo	24,427,874	25,244,918	28,022,811	24,254,522	24,254,522	24,254,522
16 FTES Growth	750,000	368,850	825,000	-	-	-
17A Benefits/MidYr/Inc/Savings	18,000,000	15,501,149	18,500,000	17,015,625	17,547,383	18,095,718
17B Retiree Benefits Only	5,250,000	5,184,191	6,000,000	8,857,143	7,836,735	8,956,268
18 Formula adjustments/Contracts	818,193	638,232	768,291	877,161	877,161	877,161
19 Apprenticeship	388,000	342,118	382,189	407,341	407,341	407,341
20 Miscellaneous	775,000	12,543,897	545,040	818,000	818,000	818,000
21 Utilities	3,854,322	3,060,111	3,518,473	4,790,000	6,524,748	8,887,753
22 Salary Commitments	-	-	3,580,409	7,360,531	9,915,992	11,518,948
23 New faculty	-	-	-	-	-	-
24 Managed Hiring	-	-	300,000	300,000	300,000	300,000
25 Resource allocation model	-	-	-	1,242,802	2,067,389	2,890,968
26 Insurance	800,000	437,482	832,000	1,050,000	1,078,350	1,107,485
27 Consult/Legal/Election	475,000	472,008	500,000	522,650	536,782	551,254
28 Staff Development	325,000	309,733	333,312	374,795	374,795	374,795
29 Tele/Soft-Hardwr Maint	597,400	362,812	597,400	597,400	597,400	597,400
30 Technology Advancement	308,900	298,147	308,900	308,900	308,900	308,900
31 Retirement Reserve Trstr	1,500,000	1,500,000	1,500,000	1,500,000	-	-
32 Museum of Tolerance	50,000	41,847	50,000	50,000	50,000	50,000
33 Estimated Expenditures	\$ 94,289,156	\$ 106,277,885	\$ 99,571,937	\$ 108,327,111	\$ 113,495,878	\$ 119,998,735
34 Estimated Marginal Revenue/Deficit	\$ 680,970	\$ (47,681)	\$ 14,562,078	\$ 4,225,496	\$ (2,811,338)	\$ (5,678,176)
One-time funds						
Dental Hygiene Start-Up			25,000			
CSM Deficit Funding			0	1,000,000		
Skyline Deficit Funding			0	1,500,000		
TCO			1,000,000			
Tsfr to Fund 4 for capital replacement			1,500,000			
Tsfr to Fund 8 for Post-Retiree			3,000,000			
KCSM			2,400,000		400,000	
Research				150,000	150,000	150,000
Half Moon Bay			0			
Canada Housing			1,500,000			
Tsfr back from Fund 4 (05/06 funds)					-1,000,000	-5,700,000
Carryovers				4,455,353		
Beginning Fund Balance		9,827,385	9,879,704	15,018,782	12,138,925	9,775,587
Ending Fund Balance		9,879,704	15,018,782	12,138,925	9,775,587	9,747,411

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2007-08 Revenue and Expenditure Assumptions
June 2, 2008
Adopted Budget

REVENUE	2004-05	2004-05	2005-06	2005-06	2006-07	2007-08
	Adopted	Actual	Adopted	Actual	Projected	Preliminary
1 Base Revenue	\$ 78,229,700	\$ 78,948,240	\$ 87,719,758	\$ 99,307,347	\$ 102,234,554	\$104,865,779
2 Growth	-	-	-	-	-	-
3 Basic Skills	300,000	72,282	-	-	-	-
4 PFE	3,552,400	3,535,569	-	-	-	-
5 Equalization	779,600	779,601	298,250	298,250	-	-
6 Lottery	2,400,000	2,314,423	2,400,000	2,116,426	2,400,000	2,400,000
7 State P/T Faculty Parity	938,500	936,479	938,400	938,479	938,479	938,479
8 P/T Faculty Office Hrs./Med.	300,000	281,930	269,800	389,000	269,600	269,600
9 Apprenticeship	356,000	358,681	368,000	371,148	382,169	407,341
10 Non-Resident	1,650,000	1,489,584	1,372,000	1,501,241	1,552,000	1,694,634
11 Interest	700,000	779,884	950,000	654,500	958,000	983,500
12 Mandated Costs	-	-	-	-	-	-
13 Other	526,100	1,281,926	634,118	653,813	782,216	993,274
14 Estimated Total Revenue	\$ 89,732,300	\$ 90,776,599	\$ 94,950,126	\$ 106,230,204	\$ 109,517,018	\$ 112,552,607
EXPENDITURES						
15A Sites: Chancellor's Office	9,852,842	10,023,308	10,247,506	10,500,726	11,090,758	12,116,841
15B Canada College	10,168,806	10,738,270	10,578,917	10,848,787	11,125,716	12,113,309
15C Skyline College	16,606,064	17,511,062	17,345,244	18,646,901	17,785,768	19,075,122
15D College of San Mateo	23,479,252	24,259,262	24,427,674	25,244,916	24,254,522	26,002,483
16 FTES Growth	-	-	750,000	368,850	825,000	-
17A Benefits/MidYrInc/Savings	14,850,000	13,996,874	16,000,000	15,501,149	16,500,000	17,015,625
17B Retiree Benefits Only	5,150,000	4,924,762	5,250,000	5,164,191	6,000,000	6,857,143
18 Formula adjustments/Contracts	387,974	308,183	618,193	638,232	766,291	877,161
19 Apprenticeship	356,000	398,616	368,000	342,116	382,169	407,341
20 Miscellaneous	575,000	2,155,021	775,000	12,543,897	818,000	818,000
21 Utilities	4,075,000	2,670,561	3,854,322	3,060,111	4,547,473	4,790,000
22 Salary Commitments	-	-	-	-	3,590,409	3,450,542
23 New faculty	-	-	-	-	-	-
24 Managed Hiring	-	-	-	-	300,000	300,000
25 Resource allocation model	-	-	-	-	102,000	102,000
26 Insurance	800,000	883,194	800,000	437,462	832,000	1,050,000
27 Consult/Legal/Election	475,000	100,366	475,000	472,008	500,000	522,650
28 Staff Development	317,704	364,094	325,000	309,733	333,312	374,795
29 Tele/Soft-Hardwr Maint	597,400	597,664	597,400	362,812	597,400	597,400
30 Technology Advancement	306,900	329,553	306,900	298,147	306,900	306,900
31 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
32 Museum of Tolerance	50,000	38,114	50,000	41,847	50,000	50,000
33 Estimated Expenditures	\$ 89,547,942	\$ 90,796,904	\$ 94,269,156	\$ 106,277,885	\$ 102,207,716	\$ 108,327,112
34 Estimated Marginal Revenue/Deficit	\$ 184,358	\$ (20,304)	\$ 680,970	\$ (47,681)	\$ 7,309,301	\$ 4,225,495

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2007-08 Revenue and Expenditure Assumptions

June 2, 2008

Adopted Budget

REVENUE	2005-06	2006-07	2007-08	Change from
	Adopted	Adopted	Preliminary	Tentative Budget
1 Base Revenue	\$ 87,719,758	\$ 94,901,976	\$ 104,865,779	\$ 8,169,154
2 Restoration/Growth	-	-	-	(1,549,452)
3 Basic Skills	-	-	-	-
4 PFE	-	-	-	-
5 Equalization	298,250	-	-	-
6 Lottery	2,400,000	2,400,000	2,400,000	-
7 State P/T Faculty Parity	938,400	938,479	938,479	-
8 P/T Faculty Office Hrs./Med.	269,600	269,600	269,600	-
9 Apprenticeship	368,000	382,169	407,341	25,172
10 Non-Resident	1,372,000	1,552,000	1,694,634	142,634
11 Interest	950,000	958,000	983,500	25,500
12 Mandated Costs	-	-	-	-
13 Other	634,118	782,216	993,274	211,058
14 Estimated Total Revenue	\$ 94,950,126	\$ 102,184,440	\$ 112,552,607	\$ 7,024,066
EXPENDITURES				
15A Sites: Chancellor's Office	10,247,506	11,090,758	11,090,758	-
15B Canada College	10,578,917	11,125,716	11,125,716	-
15C Skyline College	17,345,244	17,785,768	17,785,768	-
15D College of San Mateo	24,427,674	24,254,522	24,254,522	-
16 FTES Growth	750,000	825,000	-	-
17A Benefits/MidYrInc/Savings	16,000,000	16,500,000	17,015,625	-
17B Retiree Benefits Only	5,250,000	6,000,000	6,857,143	-
18 Formula adjustments/Contracts	618,193	766,291	877,161	110,870
19 Apprenticeship	368,000	382,169	407,341	25,172
20 Miscellaneous	775,000	818,000	818,000	-
21 Utilities	3,854,322	4,547,473	4,790,000	(575,278)
22 Salary Commitments	-	3,590,409	7,360,531	707,237
23 New faculty	-	-	-	-
24 Managed Hiring	-	300,000	300,000	-
25 Resource allocation model	-	102,000	1,242,802	783,307
26 Insurance	800,000	832,000	1,050,000	184,387
27 Consult/Legal/Election	475,000	500,000	522,650	2,450
28 Staff Development	325,000	333,312	374,795	32,958
29 Tele/Soft-Hardwr Maint	597,400	597,400	597,400	-
30 Technology Advancement	306,900	306,900	306,900	-
31 Retirement Reserve Trnsfr	1,500,000	1,500,000	1,500,000	-
32 Museum of Tolerance	50,000	50,000	50,000	-
33 Estimated Expenditures	\$ 94,269,156	\$ 102,207,716	\$ 108,327,111	\$ 1,271,104
34 Estimated Marginal Revenue/Deficit	\$ 680,970	\$ (23,276)	\$ 4,225,496	\$ 5,752,962

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2007-08 Revenue and Expenditure Assumptions
 June 2, 2008
 Adopted Budget

REVENUE	2006-07	2007-08		2007-08
	Adopted	Total	Ongoing	One Time
1 Base Revenue	\$ 94,901,976	\$ 104,865,779	\$ 99,401,661	
2 Restoration/Growth/Stability	-	-	-	\$ 5,464,118
3 Basic Skills	-	-	-	
4 PFE	-	-	-	
5 Equalization	-	-	-	
6 Lottery	2,400,000	2,400,000	2,400,000	
7 State P/T Faculty Parity	938,479	938,479	938,479	
8 P/T Faculty Office Hrs./Med.	269,600	269,600	269,600	
9 Apprenticeship	382,169	407,341	407,341	
10 Non-Resident	1,552,000	1,694,634	1,694,634	
11 Interest	958,000	983,500	983,500	
12 Mandated Costs	-	-	-	
13 Other	782,216	993,274	993,274	
14 Estimated Total Revenue	\$ 102,184,440	\$ 112,552,607	\$ 107,088,489	\$ 5,464,118
EXPENDITURES				
15A Sites: Canada College	11,125,716	12,113,309	12,113,309	
15B Skyline College	17,785,768	20,575,122	19,075,122	1,500,000
15C College of San Mateo	24,254,522	27,002,483	26,002,483	1,000,000
15D District Office	6,420,624	7,217,830	7,217,830	
15E Facilities	4,670,133	4,898,811	4,898,811	
16 FTES Growth	825,000	-	-	
17A Benefits/MidYrInc/Savings	16,500,000	17,015,625	17,015,625	
17B Retiree Benefits Only	6,000,000	6,857,143	6,857,143	
18 Formula adjustments/Contracts	766,291	877,161	877,161	
19 Apprenticeship	382,169	407,341	407,341	
20 Miscellaneous	818,000	818,000	818,000	
21 Utilities	4,547,473	4,790,000	4,790,000	
22 Salary Commitments	3,590,409	3,450,542	3,450,542	
23 New faculty	-	-	-	
24 Managed Hiring	300,000	300,000	300,000	
25 Resource allocation model	102,000	102,000	102,000	
26 Insurance	832,000	1,050,000	1,050,000	
27 Consult/Legal/Election	500,000	522,650	522,650	
28 Staff Development	333,312	374,795	374,795	
29 Tele/Soft-Hardwr Maint	597,400	597,400	597,400	
30 Technology Advancement	306,900	306,900	306,900	
31 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	
32 Museum of Tolerance	50,000	50,000	50,000	
33 Add'l Tsfrs				
34 Estimated Expenditures	\$ 102,207,716	\$ 110,827,112	\$ 108,327,112	\$ 2,500,000
35 Estimated Marginal Revenue/Deficit	\$ (23,276)	\$ 1,725,495	\$ (1,238,623)	\$ 2,964,118

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

2007-08 Revenue and Expenditure Assumptions

June 2, 2008

Adopted Budget

REVENUE	2006-07	2007-08	2007-08	2007-08
	Adopted	Total	Ongoing	One Time

Fund Balance	2006/07 Adopt	2007/08
Beginning Fund Balance	9,879,704	6,116,298
Ending Fund Balance	9,856,428	7,841,793
Carryovers		
Reserves (4%-5%)	4,088,309	5,541,356
Excess of FB over Reserves	5,768,119	2,300,437

One-time funds	2007/08
Dental Hygiene Start-Up	0
CSM Deficit Funding	1,000,000
Skyline Deficit Funding	1,500,000
TCO	
Tsfr to Fund 4 for capital replacement	
Tsfr to Fund 8 for Post-Retire	
KCSM	0
Cañada Housing	
Research	150,000
Half Moon Bay	0
	2,650,000

06/07 Fund Balance

Reserves	
Encumbrances	
Site Balances	
Skyline	220,212
Canada	515,548
CSM	0
District Office	40,489
Facilities	225,002

Other Carryovers

Total Allocated

Balance

Used to increase to 5% reserve

Unallocated reserve

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2007-08 Revenue and Expenditure Assumptions
 June 2, 2008
 Adopted Budget

REVENUE	2005-06	2005-06	2006-07	2007-08	2008-09	2009-10
	Adopted	Actual	Projected	Preliminary	Preliminary	Preliminary
1 Base Revenue	\$ 87,719,758	\$ 99,307,347	\$ 102,234,554	\$ 104,865,779	\$ 92,796,096	\$ 105,778,445
2 Restoration/Growth	-	-	-	-	10,201,416	953,286
3 Basic Skills	-	-	-	-	-	-
4 PFE	-	-	-	-	-	-
5 Equalization	298,250	298,250	-	-	-	-
6 Lottery	2,400,000	2,118,426	2,400,000	2,400,000	2,400,000	2,400,000
7 State P/T Faculty Parity	938,400	938,478	938,479	938,479	938,479	938,479
8 P/T Faculty Office Hrs./Med.	269,600	389,000	-	269,600	269,600	269,600
9 Apprenticeship	388,000	371,148	382,169	407,341	407,341	407,341
10 Non-Resident	1,372,000	1,501,241	1,694,634	1,694,634	1,694,634	1,694,634
11 Interest	950,000	654,500	958,000	983,500	983,500	983,500
12 Mandated Costs	-	-	-	-	-	-
13 Other	634,118	653,813	5,526,179	993,274	993,274	993,274
14 Estimated Total Revenue	\$ 94,950,128	\$ 106,230,204	\$ 114,134,015	\$ 112,552,607	\$ 110,684,340	\$ 114,418,559
EXPENDITURES						
15A Sites: Chancellor's Office	10,247,506	10,500,726	8,849,780	11,090,758	11,090,758	11,090,758
15B Canada College	10,578,817	10,848,787	11,757,468	11,125,716	11,125,716	11,125,716
15C Skyline College	17,345,244	18,648,901	18,396,885	17,785,768	17,785,768	17,785,768
15D College of San Mateo	24,427,674	25,244,916	26,022,811	24,254,522	24,254,522	24,254,522
16 FTES Growth	750,000	366,850	825,000	-	-	-
17A Benefits/MidYrInc/Savings	16,000,000	15,501,149	16,500,000	17,015,825	17,547,363	18,095,718
17B Retiree Benefits Only	5,250,000	5,164,191	6,000,000	6,857,143	7,836,735	8,956,288
18 Formula adjustments/Contracts	618,193	636,232	786,291	877,161	877,161	877,161
19 Apprenticeship	388,000	342,118	382,169	407,341	407,341	407,341
20 Miscellaneous	775,000	12,543,897	545,040	818,000	818,000	818,000
21 Utilities	3,854,322	3,060,111	3,516,473	4,790,000	6,524,748	8,887,753
22 Salary Commitments	-	-	3,590,409	7,360,531	9,815,982	11,518,948
23 New faculty	-	-	-	-	-	-
24 Managed Hiring	-	-	300,000	300,000	300,000	300,000
25 Resource allocation model	-	-	-	1,242,802	2,087,369	2,890,968
26 Insurance	800,000	437,482	832,000	1,050,000	1,078,350	1,107,485
27 Consult/Legal/Election	475,000	472,008	500,000	522,650	536,782	551,254
28 Staff Development	325,000	309,733	333,312	374,795	374,795	374,795
29 Tele/Soft-Hardwr Maint	597,400	362,812	597,400	597,400	597,400	597,400
30 Technology Advancement	306,900	298,147	306,900	306,900	306,900	306,900
31 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	1,500,000	-	-
32 Museum of Tolerance	50,000	41,847	50,000	50,000	50,000	50,000
33 One Time Expenditures	-	-	-	2,500,000	150,000	150,000
34 Estimated Expenditures	\$ 94,269,156	\$ 106,277,885	\$ 99,571,937	\$ 110,827,111	\$ 113,645,678	\$ 120,146,735
35 Estimated Marginal Revenue/Deficit	\$ 880,970	\$ (47,881)	\$ 14,562,078	\$ 1,725,496	\$ (2,961,338)	\$ (5,728,176)
36 Beginning Fund Balance		9,927,385	9,879,704	15,016,782	12,286,925	10,025,587
37 Carryovers				4,455,353		
38 Trsfr from Fund 4					700,000	5,600,000
39 Ending Fund Balance		9,879,704	15,016,782	12,286,925	10,025,587	9,897,411

Resource Allocation
07/08 Adopted Budget

Resource Allocation: 07/08 Budget Scenario

Worksheet A

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

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,718	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	\$ 37,950,953	\$ 102,207,716	(A), (B)
06/07 FTES	8,801	4,254	8,791				19,846	
05/06 FTES	8,887	4,193	8,870				19,750	
04/05 FTES	8,970	4,058	8,942				19,970	
3 yr average	8,886	4,189	8,801				19,855	(C)
Percent of total	35%	21%	44%					

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

Base Allocation \$ 14,228,614 \$ 8,900,573 \$ 19,403,617 \$ 42,532,804

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

FTES Allocation \$ 3,887,624 \$ 2,232,402 \$ 4,713,175 \$ 10,833,201

Add the two amounts together and compare to 06/07 Site Allocations

Total \$ 17,916,238 \$ 11,132,974 \$ 24,116,792 \$ 53,166,005

Change from Site Alloc \$ 130,471 \$ 7,259 \$ (137,729) \$ 0

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

Adjustment #1 \$ 130,471 \$ 7,259 \$ - \$ 137,729

2. Allocate any increase in Central Services costs.

Based on 07/08 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ 1,208,470	\$ 1,208,470	(B)

Resource Allocation
07/08 Adopted Budget

3. Allocate \$1.70 per square foot increase over previous year.
Change from Fall 06 to Fall 07 Space Inventory Report

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

4. Allocate growth based on increase (or decrease) in 3-year FTES average.
Based on FTES Goals for 07/08

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
07/08 FTES	6,935	4,296	8,959				20,190
New 3 yr average	6,874	4,248	8,806				19,928
Change in 3 yr average	(12)	79	6				73

Add 6.92% COLA to 06/07 per FTES allocation of \$3400 to get \$3600 per FTES.

Growth allocation	\$ (42,116)	\$ 285,749	\$ 18,900			\$ -	\$ 283,533
							\$ 4,368

(D)

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				\$ 31,826	\$ 11,574		\$ 43,400

(E)

6. Allocate any special amounts agreed upon.
Allocate 07/08 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Step & Column Compensation	1,200,999	694,586	1,728,061	171,060	115,283	\$ 678,472	\$ 3,081,650
Foundation/Research				594,320		\$ (818,339)	\$ 594,320
	1,200,999	694,586	1,728,061	765,380	115,283	(139,867)	\$ 4,384,442

(A)

Resource Allocation
07/08 Adopted Budget

8. Final allocations

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

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 Site Allocations	\$ 17,785,768	\$ 11,125,718	\$ 24,254,522	\$ 6,420,624	\$ 4,670,133	\$ 37,950,653	\$ 102,207,716
1. Adjustment #1	\$ 130,471	\$ 7,259	\$ -	\$ -	\$ -	\$ -	\$ 137,729
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208,470	\$ 1,208,470
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 101,821	\$ -	\$ 101,821
4. Growth	\$ (42,118)	\$ 285,749	\$ 19,900	\$ -	\$ -	\$ -	\$ 263,533
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 31,826	\$ 11,574	\$ -	\$ 43,400
6. Special Allocations	\$ 1,200,998	\$ 694,586	\$ 1,728,061	\$ 765,380	\$ 115,283	\$ (139,867)	\$ 4,364,442
7. Adjustment #7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 1
Total Increase	\$ 1,289,355	\$ 987,593	\$ 1,747,962	\$ 797,205	\$ 228,878	\$ 1,068,603	\$ 6,119,396
	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

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	\$ 18,075,122	\$ 12,113,309	\$ 28,002,483	\$ 7,217,830	\$ 4,898,811	\$ 39,019,556	\$ 108,327,111	(A), (B)
07/08 FTES	8,935	4,298	8,959				20,190	
06/07 FTES	8,801	4,254	8,791				19,846	
05/06 FTES	8,887	4,193	8,670				19,750	
3 yr average	8,874	4,248	8,808				19,929	(C)
Percent of total	34%	21%	44%					

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

Base Allocation \$ 15,260,098 \$ 8,690,647 \$ 20,801,887 \$ 45,752,731

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

FTES Allocation \$ 3,945,509 \$ 2,438,141 \$ 5,054,533 \$ 11,438,183

Add the two amounts together and compare to 07/08 Site Allocations

Total \$ 19,205,806 \$ 12,128,788 \$ 25,856,520 \$ 57,190,914

Change from Site Alloc \$ 130,484 \$ 15,480 \$ (145,964) \$ 0

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

Adjustment #1 \$ 130,484 \$ 15,480 \$ - \$ 145,964

2. Allocate any increase in Central Services costs.

Based on 08/09 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ 1,788,540	\$ 1,788,540	(B)

Adopted Budget 8/7/2006

3. Allocate \$1.78 per square foot increase over previous year.
Change from Fall 07 to Fall 08 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 106,433		\$ 106,433

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
08/08 FTES	7,003	4,338	8,044			-	20,386
New 3 yr average	6,897	4,262	8,835			0	19,994
Change in 3 yr average	23	14	29			0	65

Add 4.04% COLA to 07/08 per FTES allocation of \$3500 to get \$3746 per FTES.

						\$	2,341
Growth allocation	\$ 85,158	\$ 52,757	\$ 106,803			\$ -	\$ 244,719
							\$ 4,366

(D)

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				\$ 30,885	\$ 10,481		\$ 41,366

(E)

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						\$ 716,173	\$ 716,173
Compensation						\$ 1,839,288	\$ 1,839,288
	0	0	0	0	0	\$ 2,555,461	\$ 2,555,461

(A)

Adopted Budget 8/7/2006

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	20,190 (Funded, includes NR & Appren)
2.7% COLA	\$ 2,438,625	08/09 FTES	20,386 (Estimated actual)
Growth	\$ 10,201,418	Funded Growth	198
Other Revenue	\$ (10,283,811)	Deficit budget	(2,811,338)
08/09 Revenue	\$ 110,684,340		
Increase	\$ 2,357,229		
Plus deficit budget	\$ 5,188,568		
Less allocations:			
1. Adjustment #1	\$ 145,984		
2. Central Svcs	\$ 1,788,540		
3. Square Footage	\$ 108,433		
4. Growth	\$ 244,719		
5. DO & Facilities	\$ 41,368		
6. Special Allocations	\$ 2,555,481		
	\$ 4,882,483		
Available for allocation	\$ 286,085		

(8)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
06/07 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	\$ 78,737	\$ 50,001	\$ 107,332	\$ 29,783	\$ 20,221	\$ -	\$ 286,085

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	\$ 39,019,558	\$ 108,327,111
1. Adjustment #1	\$ 130,484	\$ 15,480	\$ -	\$ -	\$ -	\$ -	\$ 145,964
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,788,540	\$ 1,788,540
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 106,433	\$ -	\$ 106,433
4. Growth	\$ 85,158	\$ 52,757	\$ 106,803	\$ -	\$ -	\$ -	\$ 244,719
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 30,885	\$ 10,481	\$ -	\$ 41,368
6. Special Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,555,481	\$ 2,555,481
7. Adjustment #7	\$ 78,737	\$ 50,001	\$ 107,332	\$ 28,793	\$ 20,221	\$ -	\$ 286,085
Total Increase	\$ 294,380	\$ 118,238	\$ 214,135	\$ 60,678	\$ 137,135	\$ 4,344,001	\$ 5,168,568
08/09 Site Allocations	\$ 19,369,502	\$ 12,231,546	\$ 26,216,619	\$ 7,278,508	\$ 5,035,946	\$ 43,363,558	\$ 113,495,678

Facilities Square Footage	1,433,529
50% of funds per sq. foot	\$ 1.84
50% of funds for growth	4.3%
District Office percentage	12.6%

(C). (D)

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

