



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Fiscal Year 2020-2021 Adopted Budget Report



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FY 2020-2021 FINAL BUDGET REPORT



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This book is made possible by contributions from numerous District staff under the leadership of Chief Financial Officer Bernata Slater and District Budget Officer Peter Fitzsimmons. Special thanks to the business services staff for assisting with their efforts in developing the 2020-21 Final Budget.



CHANCELLOR'S LETTER

September 2020

Dear Colleagues and Friends,

This budget is presented during extraordinary circumstances that have caused the District to drastically modify its operating model in the face of a global pandemic and anticipate the lasting economic impacts of this crisis for years to come. At no time in recent memory have so many factors outside the District's control amassed into a perfect storm of social, financial, educational and political uncertainty. Yet, the District remains committed to advancing priorities that support students and our community and this balanced budget reflects those priorities.

Student success remains the District's top priority. By continuing to fund important completion initiatives such as the Promise Scholars Program, essential basic needs programs such as the Food Insecurity Assistance program, emergency aid during the pandemic and a host of other programs and support services designed to assist students inside and outside of the classroom, the District remains committed to putting "Students First." This is also underscored in the District's focus to provide training and professional development for faculty and staff to assist them in navigating in a remote working environment to serve and support students.

This budget also reflects the District's commitment to social justice, equity, diversity and pledge to being an anti-racist institution. In addition to direct allocations to support the Equity Institute and Museum of Tolerance programs, the District is prioritizing resources to ensure that barriers to racial and socio-economic progress are removed and that everyone – students, faculty, staff and members of the broader District community – find our institutions to be welcoming, accepting and supportive places to learn, work and visit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael E. Claire". The signature is stylized with a large, sweeping initial "M" and a long horizontal line extending to the right.

Michael E. Claire
Chancellor

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2020-21 ADOPTED STATE BUDGET

The California Legislature approved the 2020-21 State Budget with over \$134 billion in General Fund spending which the Governor signed into law on June 30, 2020. The Budget Act includes components of the Governor's May Revise and the Legislature's plan, which they adopted on June 15, 2020, and is vastly different from the Governor's initial proposal in January 2020. The public health emergency associated with the pandemic has resulted in enormous hardship at all levels. In addition to massive impacts on social services and health systems, COVID-19 has caused a "seismic shift" in the state's economic conditions. In January 2020, the State projected a \$5.6 billion surplus for 2020-21 with \$21 billion in reserves. Following three quarters of strong economic growth, the state's economy entered a deep and sudden recession in the fourth quarter of 2019-20 due to statewide stay-at-home orders. The recession, combined with \$5.7 billion in new spending related to the pandemic, reduced available funding and imposed significant cash deferrals. The result is a decline in overall state General Fund spending of approximately 9% over 2019-20. Although the Budget Act has been adopted, it is possible that the Governor and Legislature may make changes to the budget later in the fiscal year.



COMMUNITY COLLEGE BUDGET HIGHLIGHTS

The Board of Governors amended the 2020-21 California Community Colleges Budget and Legislative Request in March 2020. This adjustment in budget priorities focused on the fundamental needs of students, faculty, and staff to support districts through the public health emergency while mitigating disruption to instruction, and the system's continued focus on equity and momentum to achieve the various components contained within the *Vision for Success*. The revised priorities fell within four main categories:



- **Ongoing Investments:** Increase foundational resources, expand the system's online education ecosystem, and support part-time faculty.
- **Budget-Neutral Action:** Consolidate multiple disparate funding streams for system support and accountability into a unified California Community Colleges (CCC) System Support Program. (Note that the State Budget Act deferred this request for consideration in the future.)
- **One-Time Investments:** Support students' basic needs, help faculty transition to quality online instruction, mitigate the loss of enrollment fee revenues, and improve faculty diversity.
- **Non-Proposition 98 Investments:** Approve new Cal Grant framework that focuses resources on the most financially vulnerable students regardless of segment.

Despite the significant reduction in available resources, the 2020-21 State Budget preserved funding for most community college programs at the 2019-20 levels. In addition, the budget provides the system with a \$120 million block grant to help districts cover costs associated with the pandemic. The San Mateo County Community College District (SMCCCD) will receive \$1.65 million of the block grant. In order to accomplish the aforementioned, the State Budget defers \$1.453 billion in payments to community colleges as follows:

- February 2021 payment (\$253 million) deferred to November 2021
- March 2021 payment (\$300 million) deferred to October 2021
- April 2021 payment (\$300 million) deferred to September 2021
- May 2021 payment (\$300 million) deferred to August 2021
- June 2021 payment (\$300 million) deferred to July 2021

If the State receives sufficient federal aid, \$791 million of the \$1.453 billion in deferrals will be rescinded; however, this is not assured.

Other major components of the 2020-21 State Budget for California Community Colleges include:

Apportionment

The budget continues implementation of the Student Centered Funding Formula (SCFF), which does not currently apply to the SMCCCD given its community-supported (basic aid) status. Although the statutory COLA for 2020-21 is 2.31%, given the State's economic condition, the State Budget Act does not provide for any COLA or growth funding. The hold harmless provision has been extended by two years (through 2023-24), whereby districts will receive at least their 2017-18 total computational revenue.

As a reminder, this formula allocates funding to general apportionment districts based upon full-time equivalent students (FTES) as well as additional factors. There are three calculations in the formula: (1) a base allocation consistent with the prior SB361 formula; (2) a supplemental allocation based on the number of students who receive a California College Promise Grant, Pell Grant, or are AB540 students; and (3) a student success allocation, which allocates funds for outcomes related to a variety of "success metrics" including the number of associate degree transfers (ADTs), associate degrees (AAs), bachelor's degrees (BAs), or credit certificates awarded; the number of students completing transfer-level math and English within the first academic year of enrollment; the number of transfers to four-year universities; the number of students completing nine or more career technical education (CTE) units; and the number of students attaining a regional living wage. There are "bonuses" based on outcomes of the California College Promise Grant or Pell Grant recipients in the afore-mentioned metrics.

As mentioned earlier, the funding formula does not impact SMCCCD for General Fund apportionment because the District is community-supported; however, categorical funding allocations may be appropriated using the same methodology in the future. Staff remains actively engaged at the state level and is closely following the impact that the continued implementation of SCFF may have on students.

Continuation of the California College Promise Program

The budget continues to provide funding for the California College Promise Program for first-time, full-time students. Districts may use the funds to waive some or all of the tuition fees for first-time, full-time students for their first and or second years. Districts may also use the allocation for other forms of direct or indirect aid to students as long as such usage is aligned with the programmatic goals. Recently the program guidelines were modified to allow districts to define "full-time" for students with disabilities to be less than 12 units. SMCCCD is estimated to receive approximately \$1.6 million, which will be used to waive tuition fees and provide direct and indirect aid to students.

CalSTRS and CalPERS

The budget redirects \$2.3 billion from the 2019-20 State Budget Act that was allocated to provide long-term relief for the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) to further reduce the employer contribution rates for 2020-21 and 2021-22. This action reduced the employer contribution rates by approximately 2% and does provide short-term relief to employers; however, districts continue to grapple with long-term funding strategies as rates are expected to continue to rise as noted below:

Current Rates	2019-20	2020-21	2021-22	2022-23	2023-24
CalSTRS	17.10%	16.15%	16.00 %*	18.10 %*	18.10 %*
CalPERS	19.72%	20.70%	23.01 %*	26.24 %*	27.14 %*
January 2020 Proposed Rates	2019-20	2020-21	2021-22	2022-23	2023-24
CalSTRS	17.10%	18.40%	18.10%	18.10%	18.10%
CalPERS	19.72%	22.80%	24.90%	25.90%	26.60%

*projections from School Services of California

Other Components

- **Student Equity and Achievement Program:** As a condition of receiving these categorical funds, districts must now support or establish on-campus food pantries or regular food distribution programs. SMCCCD has food pantries and food insecurity assistance programs at each college. Further, the District has been operating an emergency food distribution for students and the community and plans to expand locations and continue operations for the foreseeable future.
- **Classified Employees:** The Legislature's intent is that districts maintain all classified employees in 2020-21 and prohibits districts from laying off any permanent or probationary employee with a classification in nutrition, transportation, or custodial services during the fiscal year.
- **Strong Workforce Program:** The Legislature is encouraging districts to expedite the development of short-term CTE courses to address the impact of the pandemic with these categorical resources.
- **Fifty Percent Law:** Budget trailer bill language exempts COVID-19-related expenditures from the calculation through June 30, 2021.
- **Student Aid:** The budget provides \$11 million for emergency financial aid to undocumented community college students by redirecting funds from the Dreamer Incentive Grant Program. In addition, the Cal Grant Program is fully funded and provides \$.25 million for a student loan working group.

Capital Funding

The budget provided \$223.1 million in funds from Proposition 51, which was approved by the voters in 2016. This funds 15 continuing and 25 new projects statewide. SMCCCD's has three projects included, which are the Campus Water Tank Replacement at CSM, Building 13 – Multiple Program Instructional Center at Cañada College, and Building 2 - Workforce and Economic Development Prosperity Center at Skyline College.

STATE AND NATIONAL ECONOMIC OVERVIEW

As mentioned earlier, the public health emergency has taken a tremendous toll on California's robust economy over the past several months. The pandemic-induced recession is consistent with the economic plunge experienced by the entire nation and other parts of the world. Despite a small uptick in jobs in May 2020, the unemployment rate has skyrocketed during the statewide stay-at-home order with nearly 3 million officially unemployed workers and a jobless rate of 15.9% in June 2020, exceeding the former highest rate ever experienced, which was during the Great Depression.¹

The U.C.L.A. Anderson Forecast, which has been providing California's economic outlook since 1952, expects that the state and national economies will not fully recover until "well past 2022."² The worst declines will continue to be in the leisure, hospitality, and many lower-wage industries, while higher-wage areas like technology and other professional employment sectors will likely fare much better, a dynamic that will unfortunately widen the equity gap.

Given the uncertainty of COVID-19 mitigation, it is unlikely that the V-shaped recovery that some economists predicted (i.e., a rapid decline followed by a rapid expansion) is going to materialize. It is much more likely to be a U-shaped recovery wherein the economy will likely experience a fairly long period of low output and high unemployment and, whenever the pandemic is tamed, a gradual expansion — but no one can predict when the worst will be over.³ The worldwide spread of COVID-19 has halted the longest expansion on record in the United States. Similar to the statewide outlook, a U-shaped recovery from the recession is projected nationally with unemployment rates projected at 9.3% in 2020 and dropping to 6.5% and 5.5% in 2021 and 2022, respectively.⁴

¹ <https://calmatters.org/commentary/2020/06/california-employment-economic-recovery/>

² <https://www.nytimes.com/2020/07/10/business/economy/california-economy-coronavirus.html>

³ <https://calmatters.org/commentary/2020/08/california-economy-jobs-future-predictions/>

⁴ <https://www.thebalance.com/us-economic-outlook-3305669>

LOCAL ECONOMIC OVERVIEW

As a community-supported district, SMCCCD staff pays particularly close attention to the local economy and real estate markets. When California issued the statewide stay-at-home order in March 2020, which essentially shutdown the economy due to the pandemic, the County of San Mateo embarked on a difficult journey in an effort to combat the spread of COVID-19. The County was not immune to the drastic and sudden increase in unemployment. As of June 2020, the county's unemployment rate reached 10.8%,⁵ which is slightly better than the statewide rate of 15.1% and the national rate of 11.2%. To put this into perspective, unemployment rates as reported in the 2019-20 Final Budget Report for June 2019 for the county, state, and nation were 2.2%, 4.2%, and 3.8%, respectively.



Despite the ongoing health and economic crises inflicted by the pandemic, the local real estate market made a dramatic recovery from the steep declines experienced in March 2020 and April 2020. The median residential sales price hit a new high in the second quarter of 2020, and high-end homes, in particular, have seen extremely strong demand – in fact, this applies to virtually every market in the Bay Area. More affluent buyers – the demographic least affected by COVID-19, unemployment, and also having the greatest financial resources – have been entering the market to a greater degree than other segments.⁶

Although the pandemic rattled the housing market in its early stages, the overall vacancy rate in June 2020 was at a relatively low 6.2%,⁷ indicating that San Mateo County still struggles with housing shortages and that demand remains strong. It is unknown how the public health emergency will impact the local economy in the long-term considering the host of rapidly changing socio-economic factors. Given the District's community-supported status and its reliance on property taxes, which is dependent on assessed valuation (an economic lagging indicator), the District is anticipating lower property tax revenue increases over the next couple years. As indicated in the 2020-21 Tentative Budget, the District has planned for three scenarios. The 2020-21 Final Budget is based upon Scenario 1 (reflected below) with assessed valuation for 2020-21 anticipating an increase of 7.02%, which is consistent with data from the Assessor's Office,⁸ with modest decreases in the out years. For contingency planning purposes, Scenario 2 and 3 have been discussed across the organization.

Property Tax Planning Scenarios (2021, 2022, 2023)

Property Taxes	2020-21	2021-22	2022-23
Scenario 1 (Current)	7.02%	4.5%	4.0%
Scenario 2		1.5%	0.5%
Scenario 3		-1.5%	-3.5%

DISTRICT FUNDING AND PRIORITIES OVERVIEW

The San Mateo County Community College District continues its community-supported (basic aid) status for the tenth consecutive year (since 2011-12). To ensure protection against any legislation that may threaten this status, District officials continue to play an active and vital role in policy and advocacy positions, and participate in many statewide committees to represent the views and interests of both the District and the community it serves.

As the District continues to pursue different avenues and approaches to address community needs, which also include responding to the educational requirements of its student population, there remains a strong commitment to maintain a prudent and stable financial position in this time of economic uncertainty. This budget supports the

⁵ <https://samceda.org/sites/default/files/SMC%20Economic%20%26%20Industry%20Overview%20June%202020.pdf>

⁶ <https://chrisceckert.us/market-report/real-estate-market-report-san-mateo-county-area-july-2020/>

⁷ <https://samceda.org/sites/default/files/SMC%20Economic%20%26%20Industry%20Overview%20June%202020.pdf>

⁸ <https://www.smcaccre.org/assessor-clerk-recorder-press-releases-0>

aforementioned and is aligned with the District Strategic Plan, and supports a myriad programs upon which a few are highlighted below along with information pertaining to financial resources to address the pandemic.

Commitment to 50% Law Compliance

As a community-supported district experiencing declining enrollment while implementing various student-centered initiatives that fall on the non-instructional side of the equation, the District has struggled since 2015-16 to comply with spending at least 50% of its unrestricted general fund resources on the instructional side of the equation. Recognizing the Board of Trustees' concern with the year-over-year declines and the importance of investments in full-time faculty, the 2020-21 Budget allocates \$0.7 million in on-going funds to convert part-time faculty to full-time faculty as follows: four teaching faculty at Skyline College, three teaching faculty at the College of San Mateo, and three teaching faculty at Cañada College. The colleges will begin the process of prioritizing and filling these new full-time positions as soon as possible.

Promise Scholars Program

The Promise Scholars Program (PSP), available at all three colleges, provides financial, academic, and personalized student services for first time, full-time students whose educational goal is to earn a certificate or associate degree. In alignment with the District's Strategic Plan, the PSP removes financial barriers that prevent students from being able to pursue their educational goals full-time. The program includes the promise scholarship, a dedicated counselor delivering personalized academic and socio-cultural support, and performance-centered interventions.

Participants also receive a monthly incentive (either transportation support or meal plan support), a bookstore voucher for books and course materials, and access to loaner laptops. This is done in recognition of the fact that it is more than just the cost of enrollment that prevents students from accessing higher education. By way of adopting this budget, the Board of Trustees affirms its commitment to continue to serve up to 2,000 students in 2020-21. The 2020-21 budget includes an allocation of \$3.2 million from the funds listed below, applied towards fee waivers and support for students.

The District remains committed to expanding the PSP in future years in order to support eligible students. The District plans to utilize any and all state funding available, including California College Promise (AB19) funds, and will continue to raise funds through the Foundation and through both public and private partnerships in order to meet the needs of the community.

Promise Scholars Program Funding Sources and Allocations

Source	Amount
Enterprise Funds	\$400,000
Foundation	\$300,000
Housing Fund	\$300,000
State & One-Time Resources	\$750,000
Fund 1 (Fee Waivers)	\$1,450,000
2019/20 Total	\$3,200,000

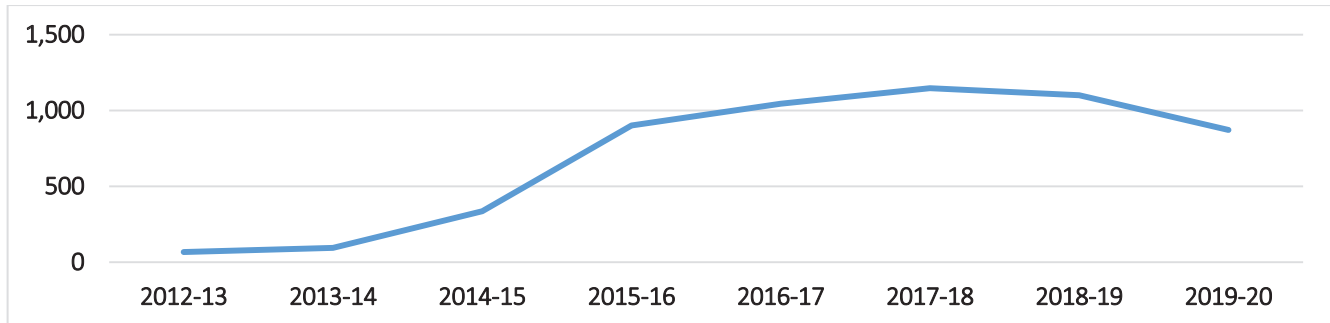
International Education

A combination of factors including federal anti-immigration policies coupled with the pandemic pushed international student enrollment back to the level of 2015-16, a 44% reduction. Despite this significant setback, the District still places #14 among all community colleges in the nation in the number of enrolled international students (up from #17 in the prior year, which is an indication that other districts have experienced a heavier enrollment loss.⁹) The 2020-

⁹ <https://www.iie.org/Research-and-Insights/Open-Doors/Data/Community-College-Data-Resource/Community-College---International-Students/Top-Host-Institutions>

21 Budget anticipates a significant decrease in international tuition fee revenues as compared to the prior year's budget amounting to a loss of \$3.7 million as a result of the enrollment declines.

International FTES Enrollment Trend (2013 – 2020)



In order to mitigate the negative geopolitical impact on international student enrollment and to remain competitive in the higher education marketplace, the District has implemented a new initiative known as the Global Online Learning (GOL) program. In 2019-20, a pilot program was conducted at Skyline College, which gave confidence and data that this program, which provides distance education abroad, is viable. Since February 2020, the District has embarked on expanding the program. The development work continues to be led by Skyline College's Global Learning Programs and Services (GLPS) and the Office of the Provost, International Affairs. The U.S. State Department and the U.S. Commerce Department are both promoting the program in South America, India, the Middle East, and Africa. As of early August 2020, 70 new students have enrolled in the program. The District is encouraged that additional students will enroll in the spring 2020.

GOL → GLOBAL ONLINE LEARNING
SAN MATEO COLLEGES of Silicon Valley

Earn credits accepted by UC Berkeley, USC & 140+ universities!

- Reduced Cost**
65% off University Tuition
No visa fees or housing
- Support Services**
Dedicated Academic Counselor and Success Navigator
- Expedited Admission**
Only need Proof of English Proficiency, High School Transcript and ID Card
- Benefits**
Scholarships, Self-paced Courses, Transfer Support, Participation Certificate

Online Now, On Campus Later!

Equity Institute

This District budget includes a second allocation of \$800,000 in support for the Equity Institute to expand its operations. Started as a pilot program in 2018-19 at Skyline College, the Institute develops transformative experiences for organizations committed to becoming more culturally literate and equity advancing. The Institute facilitates professional development opportunities focused on strategic institutional responses to issues around race, gender, and equity. The Institute hosts fee-based equity academies quarterly, summits biennially, and cabinet roundtables for colleges throughout the state. The Institute is poised to evolve into a self-supporting, revenue-generating program.

Food Insecurity Initiative

Similar to the 2019-20 budget, the 2020-21 budget provides \$1 million in one-time funding to provide direct support to students who have food insecurities. Working with points of contact at each of the three colleges, students with food insecurities were identified and based upon a needs assessment were allotted a daily dollar amount for use at either a campus bookstore or cafeteria. After the stay-at-home order in March 2020, the District had to rapidly pivot the process given that the bookstores and cafeterias were suddenly closed. With over 1,900 students identified as being food insecure for the spring 2020 term, the District began to distribute Safeway cards valued at \$75 or \$150 each month so that the students would be able to purchase groceries at their local Safeway store.

Changes to the program were made for the summer term that will remain in effect through the end of the pandemic. These changes include sending students electronic gift cards to their my.smccd.edu email address through an online gift card distribution platform called Tango Cards. Through this platform students will receive a link where they can select the option to receive a gift card to Safeway, Target, Walmart, or Whole Foods, in order to access the food retailer that is most convenient for them. Additionally, students can mix and match their gift card options, for example \$75 at Safeway and \$75 at Walmart, in order to maximize their access. Some cards can also be used online as a convenience for students that are unable to travel to stores in person. Utilizing electronic gift cards provide students with added security, choice, and convenience as students can access their gift card any time without having to wait on the mail or be present during mail delivery.

COVID-19

As previously mentioned, the pandemic has had a financial impact on all levels of government including the District. In spring 2020, the District expended approximately \$1.2 million in unrestricted general fund resources on personal protective equipment (PPE), technology equipment, and other employee expenses. It is estimated that the child development centers and other campus-generated revenues (e.g., passport office, equity institute, etc.) experienced an opportunity loss of \$0.1 million as result of the stay-at-home order. Additionally approximately \$0.6 million in refunds for enrollment and parking fees were issued to over 3,000 students who unfortunately had to withdraw from all or part of their studies due to the coronavirus during the spring term.

The estimated revenue losses to auxiliary services for 2019-20 are \$1.6 million with details as follows:

- CCCE = \$0.25 million
- Cafeterias / Catering Services = \$51,000
- Bookstores = \$0.6 million
- SMAC = \$0.7 million

These revenue losses associated with fixed costs such as payroll compound to a staggering impact to the enterprise funds for 2019-20. Pandemic-induced financial losses will continue into 2020-21 until normal operations can resume.

In 2019-20, the District was allocated approximately \$5.9 million in federal funding via the CARES Act and \$0.6 million of this amount was expended pursuant to the MOU between the District and AFT to address the sudden need to transition to distance education modalities during the spring term and \$2.9 million was provided to students as direct financial aid through June 30, 2020. The balance of \$2.4 million will be expended during 2020-21 pursuant to the federal guidelines, with the majority being disbursed as direct financial aid to students.

In summary, a total of approximately \$4.7 million from various resources was expended in the first four months of the pandemic (March through June 2020). Coupled with the estimated revenue loss of \$2.3 million, the estimated financial impact of the pandemic to the District in 2019-20 totaled approximately \$7 million as noted below:

2019-20 COVID-19 Related Expenses		\$ (in millions)
Unrestricted General Fund	\$	1.20
Restricted General Fund – CARES Act (Student Aid)		2.90
Restricted General Fund – CARES Act (Institutional)		0.60
Total Expenses	\$	4.70
2019-20 COVID-19 Revenue Loss		\$ (in millions)
General Fund (Enrollment, Parking refunds)	\$	0.60
Child Development Center, Passport Office, Others		0.10
Community Education		0.30
Cafeteria		0.05
Bookstores		0.60
SMAC		0.70
Total Revenue Loss	\$	2.25

In 2020-21, the District will receive a one-time block grant of \$1.6 million from the State to respond to the pandemic. The 2020-21 Budget also includes a set-aside of \$1.2 million in unrestricted general fund resources to respond to expenses that will be incurred as a result of the pandemic. Lastly, the Colleges and District have allocated an additional \$4.1 million from unspent 2019-20 site allocations in the Emergency Preparedness Fund to buttress against additional expenses in 2020-21 as a result of the pandemic. Including the carryover funding from the CARES Act, the 2020-21 Budget allocates \$9.3 million to address pandemic-related expenses in 2020-21 and/or beyond, as needed, excluding the enterprise funds that support the District's auxiliary organizations.

2020-21 SMCCCD BUDGET

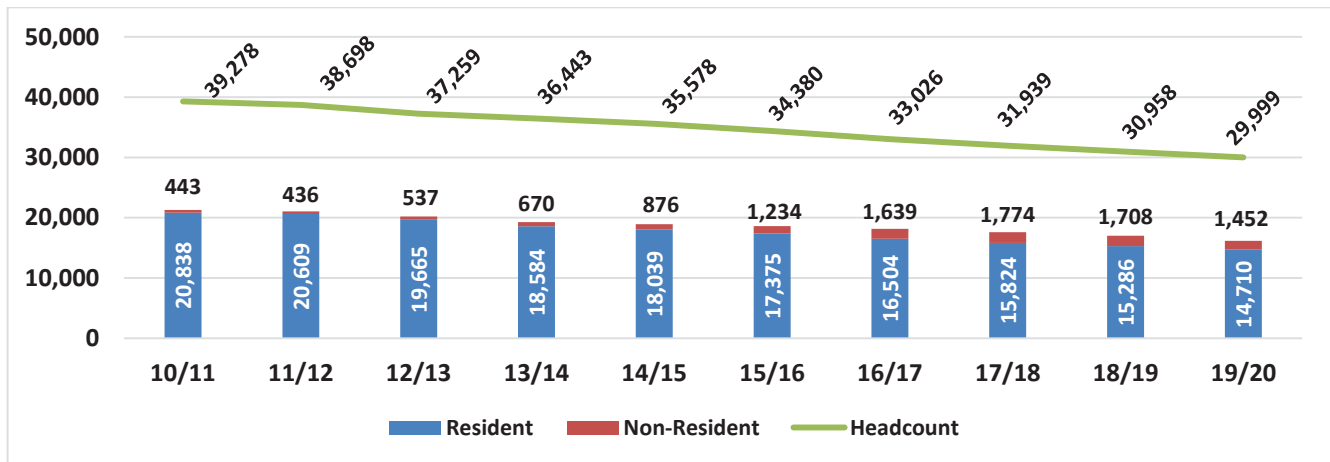
The District's 2020-21 Tentative Budget was based on the most current revenue assumptions available in early May 2020. The Final Budget assumptions have been adjusted to reflect the State budget and the District's community-supported status. Changes have occurred since May 2020 that form the basis for revised revenue and expenditure budgets as follows:

2020-21 Tentative Budget Assumptions	2020-21 Final Budget Assumptions																				
1. No resident tuition fee increases	1. No resident tuition fee increases																				
2. 2019-20 FTES based on the District's P-2 (Second Principal Apportionment) report to the State as of April 15, 2020:	2. 2019-20 FTES based on the District's P-A (Annual Principal Apportionment) report as of July 15, 2020:																				
<table> <tr> <th><u>Campus</u></th><th><u>FTES</u></th></tr> <tr> <td>Cañada College</td><td>3,411</td></tr> <tr> <td>College of San Mateo</td><td>6,054</td></tr> <tr> <td>Skyline College</td><td><u>6,668</u></td></tr> <tr> <td>Total</td><td>16,132</td></tr> </table>	<u>Campus</u>	<u>FTES</u>	Cañada College	3,411	College of San Mateo	6,054	Skyline College	<u>6,668</u>	Total	16,132	<table> <tr> <th><u>Campus</u></th><th><u>FTES</u></th></tr> <tr> <td>Cañada College</td><td>3,405</td></tr> <tr> <td>College of San Mateo</td><td>6,096</td></tr> <tr> <td>Skyline College</td><td><u>6,661</u></td></tr> <tr> <td>Total</td><td>16,162</td></tr> </table>	<u>Campus</u>	<u>FTES</u>	Cañada College	3,405	College of San Mateo	6,096	Skyline College	<u>6,661</u>	Total	16,162
<u>Campus</u>	<u>FTES</u>																				
Cañada College	3,411																				
College of San Mateo	6,054																				
Skyline College	<u>6,668</u>																				
Total	16,132																				
<u>Campus</u>	<u>FTES</u>																				
Cañada College	3,405																				
College of San Mateo	6,096																				
Skyline College	<u>6,661</u>																				
Total	16,162																				
3. On-going property tax growth of 6.86% - State revenue COLA does not apply	3. On-going property tax growth of 7.02% - State revenue COLA does not apply																				
4. CPI of 3.14%	4. CPI of 0.98%																				
Summary	Summary																				
Total Projected Revenue \$207,481,650	Total Projected Revenue \$208,411,970																				
Total Projected Expenses <u>\$207,481,650</u>	Total Projected Expenses <u>\$208,411,970</u>																				
Estimated Surplus \$(-0-)	Estimated Surplus \$(-0-)																				
<i>NOTE: Beginning with the 2015-16 fiscal year, SMCCCD implemented the use of a new resource allocation model to reflect the District's community-supported status that prioritizes programs and services according to the needs of the local community as defined in the District's Strategic Plan.</i>	<i>NOTE: Compensation adjustments based upon AFT and CSEA negotiated agreements are pending allocation to sites.</i>																				

Enrollment Trends

The chart below represents annual enrollment trends for the past ten years. The decline in enrollment is partially attributed to the dramatic improvement in the economy experienced by the county over the past ten years. Enrollment (FTES) for summer 2020 increased over summer 2019 by 21.8%.¹⁰ The District is closely monitoring the impact of the pandemic-induced recession on enrollment.

Annual Enrollment Trends (2011 – 2020)



GENERAL FUND REVENUES

The General Fund consists of two segments: “Unrestricted” and “Restricted.” At SMCCCD, the Unrestricted General Fund is commonly referred to as “Fund 1” and the Restricted Fund is referred to as “Fund 3.” Approximately 82% of the General Fund consists of the unrestricted portion of the General Fund budget and supports most of the general programs of the District.

The restricted portion of the General Fund (approximately 18%) accounts for federal, state, and local monies that must be spent for specific purposes as defined by law, regulation, or delegation. Examples of restricted funds include state categorical programs such as Student Equity and Achievement (SEA), Extended Opportunity Programs and Services (EOPS), and Disabled Students Programs and Services (DSPS). Other restricted funds come from foundations; fundraising and partnerships with industry and the community; and grants from local, state, and federal governments.

The following information focuses primarily on the Unrestricted General Fund; however, the District’s other funds are also included.

2020-21 Unrestricted General Fund Revenue

Under state law, each district has a “revenue limit,” which is a maximum amount of the general purpose funding as determined by the State according to the SCFF. The revenue in the calculation is drawn from three primary sources: local property taxes, student enrollment fees, and state general apportionment. When property taxes and enrollment fees exceed the state revenue limit, the district is known as basic aid or “community-supported”.

Since becoming community-supported in 2011, SMCCCD does not receive state general apportionment. Rather, the District receives the bulk of its unrestricted revenue from local property taxes and student fees, including non-resident tuition. These two primary sources represent 92.85% of the unrestricted revenues.

¹⁰ Point In Time Comparison Report dated August 11, 2020 from the District’s Office of Planning, Research, and Institutional Effectiveness (PRIE)

District Cash Flow and Reserves

The District's financial standing continues to be strong and stable. With its current community-supported status, the District is no longer entirely dependent on state apportionment. This means that funding is generally more predictable and is predicated on the local economy as opposed to that of the State. The majority of revenues are received twice per year (December and April) when property tax revenues are distributed by the County.

Between the months of July and December, without significant cash receipts, cash management is vital. In order to simplify the process and obtain the best pricing for issuance costs, the District has participated in the California School Boards Association (CSBA) *California Reserve Program* for the issuance of tax-exempt, tax revenue anticipation notes (TRANs) to smooth its cash flow. In past years, it had been standard practice to issue a TRANs to provide the necessary cash flow to fund District operations to meet payroll and other District obligations during the months before property tax revenues are available. However, due to its favorable financial position, it was not necessary for the District to issue a TRANs in 2019-20 for cash flow purposes nor is this financing mechanism anticipated for 2020-21. The District is closely monitoring the potential impact of the recession on property tax receipts for 2021-22 with regards to cash flow to ascertain if short-term borrowing will be required in 2021-22.

Various Measure H Bond construction projects are underway and the District issued the second and final tranche of the Measure H Bond Authorization in fall 2018 to fund these projects.

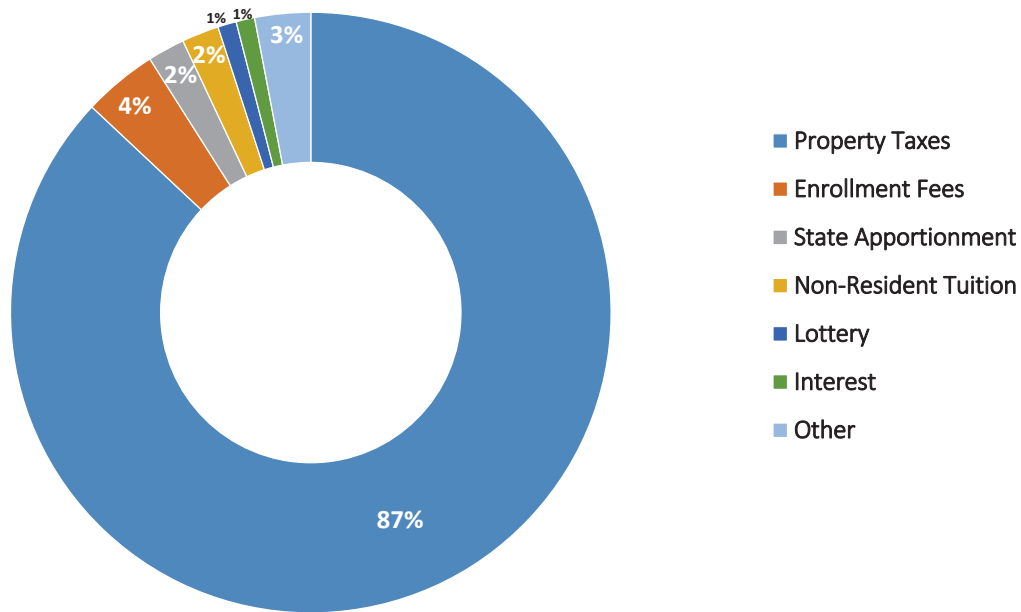
The 2020-21 Budget maintains the reserves at the minimum of 15 percent of expenditures. For the current budget year, this equals approximately two months' payroll. The appropriate level of reserves (15%) will be maintained in the District's Unrestricted General Fund.

2020-21 Unrestricted General Fund Revenue Projections

2020-21 Final	REVENUE
\$188,787,190	Base Revenue: Includes property taxes, supplemental taxes, student enrollment fees, and no state general apportionment (as the District is community-supported). Property Taxes (secured, unsecured, supplemental, etc.): \$165,666,426 RDA Property Taxes (AB1290, Residual, etc.): \$14,970,114 Student Fees: \$8,150,650 (reduced due to Promise Scholars Fee Waiver)
1,437,300	Educational Protection Account (Prop 55): State allocation from personal income taxes calculated at \$100 per resident FTES.
2,292,300	Lottery: Projection is based on estimated receipts for 2020-21. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are included in the Restricted General Fund.
492,704	State allocations for Part-Time Faculty Parity, Office Hours and Medical reimbursements.
467,362	Apprenticeship: Programs at College of San Mateo and Skyline College.
433,490	Mandated Costs: The District is budgeting \$30.16 per FTES in 2020-21.
4,733,625	Non-Resident Tuition: The non-resident rate is \$288 per unit.
1,500,000	Interest: Estimated based on a combination of short-term interest rates and cash flow projections based on favorable economic climate.
8,267,999	Miscellaneous: Includes most current projections for the State's STRS On-Behalf payment (a pass-through), full-time faculty funding from the State, facility rental income, cosmetology sales, library fines, class audit fees, transcript fees, satellite dish income, and other miscellaneous student fees and income.
\$208,411,970	TOTAL PROJECTED REVENUE

The District Committee on Budget and Finance reviews and assists in formulating the District's revenue assumptions. The chart below illustrates the various sources of revenue.

2020-21 Unrestricted Fund Revenue Sources



DISTRICT COMMITTEE ON BUDGET AND FINANCE

The District Committee on Budget and Finance is a subcommittee of the District Participatory Governance Council. Its main purpose is to focus on budget planning. The Committee reviews State budget proposals and assists in developing District income assumptions, budget goals, and budget allocations. The Committee meets monthly and members receive regular updates on State and District budget and finance issues. Each member actively contributes, participates, and is responsible for dissemination of information to their respective constituencies.

Members for 2020-21 include:

Eloisa Briones, *Vice President for Administration*
Skyline College

Anthony Burrola, *AFSCME Representative*

Mary Chries Concha Thia, *Budget Office*
Cañada College

Sam Haun, *CSEA Representative*

Judy Hutchinson, *Budget Office*
Skyline College

Nick Kapp, *Academic Senate Representative*
Skyline College

Steven Lehigh, *AFT Representative*

Vincent Li, *Academic Senate Representative*
College of San Mateo

Graciano Mendoza, *Vice President of Administration*
Cañada College

Micaela Ochoa, *Vice President of Administration*
College of San Mateo

Martin Partlan, *Academic Senate Representative*
Cañada College

Ludmila Prisecar, *Budget Office*
College of San Mateo

Bernata Slater, *Chief Financial Officer*
District Office

Student Representatives from each College

2020-21 BEGINNING BALANCE

The 2020-21 General Fund beginning balance is \$55,723,195. The beginning balance (i.e., prior-year carryover) includes reserves for specific projects and activities of the 2019-20 year that have been carried over into the new fiscal year and are committed to those purposes.

The table below details the components of the District's 2020-21 beginning balance.

Project / Activity	Balance
Miscellaneous Designated Funds:	
Apprenticeship	\$1,331,252
CSM Facility Rentals	999,268
CSM Fitness Center	611,878
CSM Special Allocations	1,439,205
Elections Carryover	287,942
Emergency Preparedness	
Cañada	846,661
CSM	1,161,150
Skyline	900,001
District / Facilities	1,166,852
Equity Institute	523,627
Indirect Cost Pool	605,819
One-Time General Purpose	
Cañada	2,339,760
CSM	2,131,574
Skyline	914,887
District / Facilities	2,497,439
Professional Development	334,463
Skyline International	280,695
Skyline Special Allocations	1,246,200
Staff Development	369,292
Telecom Contracts	706,590
Various Projects:	
Cañada	285,191
CSM	431,384
Skyline	584,137
District / Facilities	211,139
Encumbrances:	
Cañada	16,968
CSM	20,020
Skyline	90,769
District / Facilities	58,066
Central Services	338,094
Reserve for Unrealized Gain/Fair Market Value Adj (GASB Entry)	1,431,079
Contingency Reserve (15%)	31,561,795
	\$55,723,195

RESERVES

The 2020-21 Budget includes a District reserve of \$31,561,795 in its fund balance which is equivalent to 15%. The State recommends a five percent minimum reserve. The District's reserve includes amounts for budget contingency, emergency response, and cash flow. The contingency reserve is not budgeted as a line item as there is no intention to expend these funds except in an emergency.

2020-21 UNRESTRICTED GENERAL FUND EXPENDITURE PLAN

Expenditure projections are based upon the revenue estimates and are adjusted throughout the budget development process as new information becomes available.

The expenditure budget for the unrestricted portion of the general fund amounts to \$208,411,970, which represents an increase of \$930,320 from the tentative budget estimate of \$207,481,650. Net changes were due in large part to a slight increase in estimates for interest earnings based on new estimates related to investments provided by the San Mateo County, an increase in STRS-On Behalf (GASB Entry) offset by additional reductions in enrollment fees and slight reductions to property tax estimates.

2020-21 cost-of-living adjustments for non-represented employees (excluding administrators) and AFSCME were provided for in July 2020, with approval from the Board of Trustees. Site allocations have been adjusted for these employee groups. Negotiations for compensation for AFT and CSEA, are on-going and once settled will be allocated to the sites via the resource allocation model.

2020-21 Unrestricted General Fund Expenditure Plan

2020-21 Final	EXPENDITURES
\$171,424,264	Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, and for step and column changes and longevity known-to-date. Also includes EPA (Educational Protection Account) allocation. Benefits – Includes benefit increases known-to-date. This also includes the internal charge (3% of payroll) for the future cost for District-paid retiree medical benefits.
9,096,149	Other benefit costs for the adjunct faculty medical reimbursement program, faculty office hours, and STRS on-behalf payments.
4,413,475	Transfer to the Parking fund for Facilities and Public Safety staff.
518,315	Revenue Generating Programs /Contracts – Cosmetology sales and other college revenue-generating activities, facility use rental fees, telecommunications satellite contract allocations, and 8% of non-resident out-of-state student tuition.
467,362	Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and electrical at CSM.
3,903,980	Miscellaneous – Includes audit fees, banking and credit card fees, allowance for bad debt, IRS fees to process 1098 and 1099 forms, AFT and Academic Senate release time, special events fund, CalPERS/STRS administrative fees, vehicle leases, opening day and end of year expenses, contingency for pandemic-related expenses (\$1.1 million), an allocation to be distributed to the colleges to convert part-time faculty to full-time in an effort to achieve the “75/25” full-time to part-time ratio (\$0.7 million), and other miscellaneous expenses.
4,222,417	Utilities – Includes gas, electricity, water/irrigation, garbage, and other charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants and solar farm. Utilities cost projections assume mostly online classes in Fall 2020.
5,581,079	Salary commitments – Includes anticipated AFT and CSEA COLA for 2020-21.
500,000	Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.
2,815,663	Insurance – Includes transfers to the Self-Insurance fund (Fund 2) for property and liability insurance premiums and workers’ compensation insurance premiums.
985,000	Consultant/Legal fees.
767,123	Staff Development – Includes annual allocation for faculty, management, and classified professional development.
3,637,143	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. This line item covers Districtwide existing software and new contracts.
80,000	Museum of Tolerance –Training scheduled for 2020-21.
\$208,411,970	TOTAL PROJECTED EXPENDITURES

2020-21 BUDGETED EXPENDITURES

The total Unrestricted General Fund budget includes site allocations and the beginning balance (i.e., prior-year carryover) as indicated in the following major areas:

Salaries \$121,637,663

The expenditure budget for salaries includes increases for step placement, longevity, and 2020-21 compensation increases known to date. Salaries and benefits combined account for approximately 72.5% of the total budget.

Benefits \$45,884,026

Updates to benefit rates for 2020-21 are included. The budget includes the January 1, 2021, increases in non-capped premium rates for employees and retirees and increases in employee health premium caps when part of the negotiated collective bargaining settlements. This amount also includes a benefit for the future cost for District-paid retiree medical benefits.

Supplies \$8,073,696

Projected expenditures in this category include all types of operating supplies, including miscellaneous office supplies, subscriptions, printing, fuel, etc.

Other Expenses and Services \$43,098,550

The expenditure budget includes operating expenses such as utilities, conference and travel, maintenance costs, contracted services, election costs, leases, telephone service, and computer hardware and software contracts. This also includes much of the carryovers for the sites.

Equipment \$2,461,157

Expenditures in this category include instructional equipment, library books, furniture, and site and building improvements. A large majority of the District's capital expenses are included in the Capital Projects Fund.

Transfers/Other \$9,987,199

The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to the Self-Insurance Fund for insurance premiums, the Restricted General Fund to support the Promise Scholars program and other programs including the Parking Fund, and to the Child Development Fund.

Total Expenditure Budget \$231,142,291*

**This total includes site allocations, EPA, Transfers, Central Services expenses as well as committed or carryover funds from 2019-20.*

2020-21 SITE ALLOCATIONS

Cañada College

Site Allocation	\$31,474,043
EPA (Prop 55)	<u>263,020</u>
Total	\$31,737,063

College of San Mateo

Site Allocation	\$48,016,621
EPA (Prop 55)	<u>424,817</u>
Total	\$48,441,438

Skyline College

Site Allocation	\$51,099,837
EPA (Prop 55)	<u>425,832</u>
Total	\$51,525,669

District Office

Site Allocation	\$21,368,433
EPA (Prop 55)	<u>181,555</u>
Total	\$21,549,988

Facilities

Site Allocation	\$18,028,030
EPA (Prop 55)	<u>142,076</u>
Total	\$18,170,106

Total

Site Allocations	\$169,986,964
EPA (Prop 55)	<u>1,437,300</u>
Total	\$171,424,264

BUDGET SUMMARY

Revenue

Beginning Balance	\$ 55,723,193
2020-21 Revenue	<u>208,411,970</u>
Total	\$264,135,163

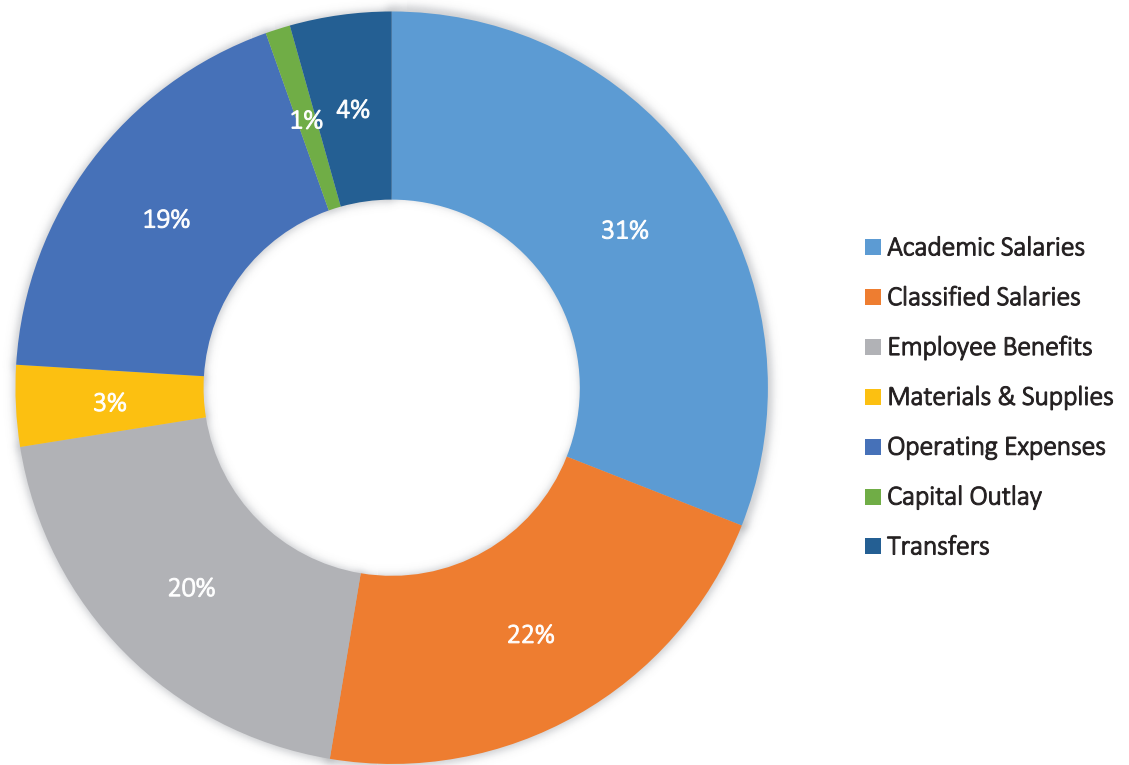
Expense

Site Allocations	\$171,424,264
Central Services	36,987,706
2019-20 Committed	<u>24,161,398</u>
Subtotal	\$232,573,368

Reserves	31,561,795
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Balanced Budget	\$ (0)
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2020-21 Budgeted Expenditures by Account Type



SELF-INSURANCE FUND (FUND 2)

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

Due to current insurance market conditions; natural disasters such as floods, hurricanes, and fires; newly constructed building resulting in higher valuation, and insured loss experience, the District expects an over-all 55% increase to insurance rates for 2020-21. Staff is actively engaged in evaluating options to mitigate potential future cost increases.

Workers' compensation costs have remained relatively low, allowing the District to maintain its internal charge percentage at less than one percent (0.71%) of salaries. This is due in large part to the emphasis that the Facilities Department has placed on safety, resulting in extraordinarily low number of accidents and claims. The District uses an actuarially-based program to determine its internal charge for worker's compensation.

The District maintains a variety of insurance policies, levels of self-insured retention, and self-insurance. The chart below illustrates the District's primary policies, as well as the claims management contracts. In addition, the District has several smaller policies that cover business travel, crime, terrorism, cyber liability, student accidents, student athletes, international student health insurance, student malpractice, and Health Center malpractice.

POLICY	CARRIER	A.M.BESTS RATING	TYPE OF COVERAGE
Excess Workers Compensation Program	Safety National Casualty Corporation	A+ XII	Statutory Workers' Compensation and Employers' Liability Excess Workers' Compensation Program SIR: \$350,000 To STAT PLUS \$1M Employers Liability and a two-year rate guarantee
Property, Inland Marine and Boiler and Machinery Program	Travelers Property Casualty Company of America	A++ XV	Deductible: \$150,000
Excess Liability Program Including GL, AL, EBL, School Board Legal, EPL, Law Enforcement Liability, Sexual Harassment and Sexual Abuse. Sexual Abuse is per occurrence trigger	Princeton Excess & Surplus Lines Insurance Company, owned and operated by Munich RE Insurance	A+ XV	SIR: \$150,000 \$4,850,000 PER occurrence and \$5M aggregate \$2,500 Loss Control Fund \$1M one-time payment of Corridor deductible

SELF School Excess Liability Fund	Joint Powers Authority for Schools in the state of CA.	Not Applicable	\$55M XS \$5M
Third Party Administrator (Liability)	Claims Retention Services		
Third Party Administrator (Excess Workers' Compensation)	SEDGWICK CMS		

The 2020-21 Self-Insurance budget, detailed on page 55, totals \$4,840,672. The budget is higher than 2019-20 due, in part, to the inclusion of an estimated assessment of \$1.7 million towards the AB218 Funding Plan approved by the SELF Board for 2020-21. (This is the first year of a consecutive three-year assessment.) This assessment is intended to establish the necessary reserves for SELF to offset any potential claims associated the passage of AB218. Although the District does not currently have any claims as a result of this legislation and its exposure is low, the District's membership in SELF since 1986 requires the contribution. Estimated income is \$4,218,514, which consists of a transfer from Fund 1 to fund insurance premiums and internal benefit charges to offset Workers' Compensation costs. The net beginning balance of the Self-Insurance Fund is \$7,771,440. This balance will cover incurred – but not yet reported – losses.

DEBT SERVICE FUND (FUND 25)

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt. Revenue to this fund comes from the assessed property taxes to pay off the General Obligation Bonds.

The Debt Service Fund budget for 2020-21, shown on page 59 totals \$67,601,288, which includes debt reduction principal and interest payments, which is offset by an estimated income of the same amount. The net beginning balance is \$68,406,932. The schedule for long-term debt can be found in the Supplemental Information section.

RESTRICTED GENERAL FUND (FUND 3)

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2020-21 Final Budget includes the most current data available. A list of the specific programs and grants can be found on pages 64.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$670,000. Parking fee income and fines are estimated at \$717,000. The programs anticipate a transfer-in from Fund 1 in the amount of \$210,000 and \$4.8 million respectively given the reduced revenue as a result of declining enrollment and the stay-at-home order through the fall semester coupled with increased personnel costs. Additionally a portion of the local resources supporting the Promise Scholars Program as well as state resources (e.g., AB19) are included in the Restricted General Fund.

As part of the cash deferrals, the State will defer approximately 90% or \$5.9 million of the District's 2020-21 cash allocation for the Student Equity and Achievement Program into 2021-22.

The Restricted General Fund budget for 2020-21, as shown on page 62 is \$51,781,513. This total reflects the 2020-21 budget for new grants and categorical program allocations as well as funds carried over from 2019-20. The net beginning balance in the Restricted General Fund is \$22,408,005.

CAPITAL PROJECTS FUND (Fund 4)

The Capital Projects Fund is a restricted fund and reflects year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on pages 70. Expenditures for 2019-20 were \$100,495,253.

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

Capital Improvement Program

In November 2014, voters in San Mateo County voted (66.4% favorable) to approve Measure H, a \$388 million bond measure that will allow the District to complete the modernization/construction/reconstruction projects as envisioned in the 2015 Facilities Master Plan Amendment that was approved by the Board of Trustees in January 2015. The District received its first Measure H bond issuance of \$127 million in June 2015 and the second and final issuance of \$261 million in December 2018. To date, the funds have generated interest of \$11.01 million, which increased the Measure H budget from \$388 million to \$399.01 million. As of June, 30, 2020, the District has expended \$254,629,596 and committed \$41,505,974 of Measure H funds – 74 percent of the total authorization.

The following is a list of site-specific activities that have been recently completed or are currently in design, pre-construction, or construction phases. Construction dates listed reflect currently planned schedules as of June 30, 2020, but are subject to change.



Completed Projects – The following projects were completed in 2019-20:

- Campus Bus Stop Relocation
- Astronomy Observatory
- Building 9 Exterior Envelope Repairs

Active Construction Projects – The following projects are under construction:

- Building 1N Kinesiology and Wellness Center (anticipated completion – Spring 2021)
- Building 16/18 Swing/Secondary Effects (anticipated completion – Summer 2023)
- Parking Lot 6 Expansion (anticipated completion – Spring 2021)



Building 1 Progress



Building 9

Projects In Planning – The following projects are in the planning and design stage:

- Building 9 Reconfiguration
- Building 13 Multiple Program Instructional Center
- Building 13 Swing Space
- Building 22 Classroom Upgrades and Public Safety Department Relocation

College of San Mateo

Completed Projects – The following project was completed in 2019-20:

- Building 17 Student Life and Learning Communities Renovation

Active Construction Projects – The following projects are under construction:

- Building 3 Theatre Modernization (anticipated completion – Winter 2020)
- Building 20 Demolition / Edison Lot 7 Expansion (anticipated completion – Winter 2020)



Edison Lot Progress



Building 17 Spark Point

Projects In Planning – The following projects are in the planning and design stage:

- Building 19 Facelift
- Water Supply Tank Replacement



Completed Projects – The following projects were completed in 2019-20:

- Building 3 South Wall Waterproofing
- Building 6 Fireside Furniture Refresh

Active Construction Projects – The following projects are under construction:

- Building 1 Social Science and Creative Arts Building Facelift (anticipated completion – Summer 2021)

- Building 2 Workforce and Economic Development Prosperity Center (anticipated completion – Summer 2022)
- Building 19 Pacific Heights Swing Space (anticipated completion – Spring 2021)
- Buildings 3A/B/C/D/E Portable Replacement (anticipated completion – Fall 2020)



Building 3A-E Portable Replacement Progress



Building 3 South Wall Waterproofing

Projects In Planning – The following project is in the planning and design stage:

- Building 2 Workforce and Economic Development Prosperity Center

Future State Capital Outlay Funded Projects – The following projects have been submitted for future State Capital Outlay funding; however, the District may rescind the submissions if matching funds are not identified:

- Building 5 Learning Resource Center Technology and Environmental Modernization (FPP) - Pending Review for 2022-23
- Building 1 Visual and Performing Arts Modernization (IPP) – Pending Review
- Building 19 Pacific Heights Modernization (IPP) – Pending Review



Completed Projects – The following projects were completed in 2019-20:

- Districtwide Fire Alarm Panel Replacement
- Districtwide Classroom Security Hardware Replacement
- Districtwide Interior Lighting LED Retrofit
- Districtwide Network Core Switch Upgrade
- Districtwide Symetra UPS Device
- Districtwide Network Switch Upgrade (10GB)
- Districtwide Emergency Alert System Speaker Coverage Expansion
- Districtwide Video Server Upgrade

Active Districtwide Projects – The following projects are under construction:

- Districtwide Information Telephone System Upgrades (anticipated completion – Summer 2020)
- Districtwide UPS Device (MDF/IDF) Replacement (anticipated completion – Summer 2020)
- Districtwide Firewall Network Switch Replacement (anticipated completion – Spring 2021)
- Districtwide Wireless Access Point Replacement (anticipated completion – Fall 2020)
- Districtwide Video Camera Replacement (anticipated completion – Spring 2022)
- Cañada Vista Exterior Envelope Repairs (anticipated completion – Fall 2020)

Projects in Planning – The following projects are in the planning and design stage:

- Districtwide ADA Transition Plan Upgrade
- Districtwide Emergency Generators
- College Ridge Employee Housing Complex at Skyline College

AUXILIARY and ENTERPRISE FUNDS (FUND 5)

ASSOCIATED STUDENTS



The Associated Student Bodies (ASB) represent student interests at each of the District's Colleges.

Net income comparing fiscal years 2019-20 and 2018-19 are listed below:

Associated Students - Cañada	2019-20	2018-19	\$ Change	% Change
Net Income for the year	\$43,608	\$14,615	\$22,993	198.39%
Beginning Fund Balance, July 1	\$297,974	\$283,359	\$14,615	5.16%
Ending Fund Balance, June 30	\$341,582	\$297,974	\$43,608	14.63%

Associated Students - CSM	2019-20	2018-19	\$ Change	% Change
Net Income for the year	\$28,446	\$5,936	\$22,510	379.20%
Beginning Fund Balance, July 1	\$290,633	\$284,697	\$5,936	2.09%
Ending Fund Balance, June 30	\$319,079	\$290,633	\$28,446	9.79%

Associated Students - Skyline	2019-20	2018-19	\$ Change	% Change
Net Income for the year	\$80,982	\$(52,824)	\$133,806	253.30%
Beginning Fund Balance, July 1	\$522,725	\$575,549	\$(52,824)	-9.18%
Ending Fund Balance, June 30	\$603,707	\$522,725	\$80,982	15.49%

ASB Revenue

Activity card sales are the major source of income for the Associated Students. Payment of the Student Body Fee supports many student-sponsored activities and programs and entitles students to a photo-ID student body card.

ASB Expenditures

The ASBs regularly report their events and activities to the Board of Trustees. The expenditures supporting those activities include normal operating expenses (office supplies, activity cards, student assistant salaries and other miscellaneous expenses) as well as student programs, scholarships, and club assistance supporting campus life. The number and type of events that the ASBs hold may fluctuate from year to year based on the priorities of the student government.

The following table summarizes the number of events organized by the ASB at each college and also a comparison of total expenditures.

Associated Students	2019-20		2018-19			
Activities vs. Expenditure Analysis	# of Events	Expenditure	# of Events	Expenditure	\$ Change	% Change
Cañada College ASB	102	\$94,649	85	\$132,596	\$(37,947)	-28.62%
College of San Mateo ASB	78	\$186,617	76	\$242,762	\$(56,145)	-23.13%
Skyline College ASB	63	\$143,507	47	\$307,889	\$(164,382)	-53.39%

AUXILIARY OPERATIONS

San Mateo County Community College District Auxiliary Services and Enterprise Operations provide services at all three Colleges including the operations of the bookstores, dining services, vending services, Community Continuing and Corporate Education, and the San Mateo Athletic Club and Aquatic Center (at the College of San Mateo).

Each of the operations is unique in the services provided. The financial presentation for each of the enterprise operations is highlighted below with a brief narrative of each service for 2019-20 in relation 2018-19. This has been an incredibly challenging year for all of the District's Auxiliary operations which rely on face-to-face transactions with customers. It is highly likely that 2020-21 will also be incredibly challenging given the public health emergency. The 2020-21 Budget anticipates that most enterprise funds will have to draw from fund balance as a result.



Bookstores

The landscape of collegiate retailing continues to change at a rapid and dramatic pace. At one time, the College Bookstore was the one place students could go to purchase all of the required academic materials to achieve success. Today, nothing could be further from the truth. The reality is that the College Bookstores of today have had to change

their way of thinking and operating to compete in this electronic content-driven environment. This paradigm, while not new, is still maturing and growing at an incredible pace. Some colleges and universities are adopting a total electronic platform and have done away with textbooks altogether. Others have taken the more common hybrid approach and, while they still have textbooks for some classes, encourage faculty to seek less expensive electronic

media for their classes including open source materials and zero textbook cost materials. This is the case with the District as a growing number of faculty are choosing to put the textbook aside and are using alternative materials exclusively.

Although the District has faced declining enrollment for the last several years, the Bookstore maintained a profit each year of operation since 2006 until the last two years when the effects of alternative materials were most significant.

Since the enrollment peak in 2009-10, the District has lost 31.5% of its enrollment as measured in FTES. Despite these years of declining enrollment and along with the switch to alternative content delivery methods, the College Bookstores have continued to identify new products and services to attract both student and employee customers including, but not limited to, the establishment of the textbook rental program, the opening of coffee and convenience stores at each location, and the provision of specialty services at each college.

In the continued effort to reduce the cost of academic materials and help to increase access for students, the Bookstore team continues to focus on providing “Inclusive Access” (IA) materials despite the financial impact to the bottom line. The IA program has experienced explosive growth since its inception like no other program before it. As IA continues on its growth trajectory in concert with other textbook cost-cutting measures including the Zero Textbook Costs initiative, which provides academic materials at little or no cost, the Bookstores will face continued, serious financial pressure as illustrated in the financial statements over the prior two years. Particularly noteworthy is the fact that despite declining enrollment and sales decreases in almost every category including new and used textbook sales and textbook rentals, sales of digital and inclusive access materials continue to increase.

Financial Information

The following data reflect Bookstore operations for the fiscal year beginning July 1, 2019 through June 30, 2020.

Bookstore Sales	2019-20	2018-19	\$ Change	% Change
Regular Merchandise Sales	\$4,811,992	\$5,453,125	\$(641,133)	-11.76%
Computer Products Sales	120,731	181,196	(60,465)	-33.37%
Total Merchandise Sales	\$4,932,723	\$5,634,321	\$(701,598)	-12.45%
Textbook Rental Income	204,437	314,383	(109,946)	-34.97%
Production Service Income	256,291	336,983	(80,692)	-23.95%
Total Sales	\$5,393,451	\$6,285,687	\$(892,236)	-14.19%

Total sales decreased slightly by 14.19% percent in 2019-20 compared to 2018-19 due to the decrease in sales across every category (with the exception of digital and inclusive access materials, which continues to grow) as a direct result of both the pandemic which accounts for the loss of more than \$600,000 in sales and declining enrollment.

Cost of sales decreased by 7.71% or \$287,590 compared to 2018-19. Overall inventory shrinkage was less than one percent of sales again this year due to loss prevention efforts and improvements with invoice processing. (The industry standard is two percent.) Due to the stay-at-home order, only one physical inventory count was performed instead of the two physical counts normally conducted. Total Operating Expenses decreased by 4.07% or \$121,951 compared to 2018-19, which is noteworthy given the fact that the bookstores continued to pay student employees for all the hours scheduled to work through the end-of-the-year without a revenue offset.

Exacerbated by the year-over-year reductions in sales, along with increasing personnel and other costs and the devastating impact of pandemic, the Bookstores had an operational loss of \$868,206 in 2019-20 and an overall loss of \$1,079,806 which includes the assessment of non- operational income and expenses including a significant investment loss \$56,279.

The following table provides a summary of comparative figures.

Bookstore Recap	2019-20	2018-19	\$ Change	%Change
Operations				
Sales				
Merchandise Sales	\$4,932,723	\$5,634,321	\$(701,598)	-12.45%
Textbook Rental Income	204,437	314,383	(109,946)	-34.97%
Production Service Income	256,291	336,983	(80,692)	-23.95%
Total Sales	\$5,393,451	\$6,285,687	\$(892,236)	-14.19%
Less: Cost of Sales	3,444,297	3,731,887	(287,590)	-7.71%
Gross Profit from Operations	\$1,949,154	\$2,553,800	\$(604,646)	-23.68%
Total Operating Expenses	2,871,482	2,993,433	(121,951)	-4.07%
Net Income/(Loss) from Operations	\$(922,328)	\$(439,633)	\$(482,695)	-109.80%
Other Income	54,122	50,312	3,810	7.57%
Net Operation Profit/(Loss)	\$(868,206)	\$(389,321)	\$(478,885)	-123.01%
Non Operational Income/(Expenses)				
Non Operational Income	\$101,808	\$286,192	\$(184,384)	-64.43%
Investments - Adjust to Market	(56,279)	(108,888)	52,609	48.31%
Non Operational Expenses				
Admin Salary & Benefits	170,938	155,885	15,053	9.66%
Other Expenses	86,191	92,038	(5,847)	-6.35%
College Support	-	105,367	(105,367)	-100.00%
Total Non-Operational Income/(Expenses)	\$(211,600)	\$(175,986)	\$(35,614)	-20.24%
Net Change in Fund Balance	\$(1,079,806)	\$(565,306)	\$(514,499)	-91.01%

The District anticipates that enrollment declines, the continued transition to either Zero Textbook Cost materials (ZTC) or to lower cost, lower margin digital materials (IA), and the devastating impact of pandemic, there will continue to be challenging times ahead for the bookstores and in fact, college bookstores across the country. These challenges will continue to apply pressure on the bookstores' overall financial performance despite the innovations implemented over the years. Despite these innovations, the trajectory the bookstores are on is unsustainable in the current operational format. In 2020-21, recommendations will be made by the District to the Board of Trustees for consideration to mitigate the future financial challenges.

The Bookstore Fund budget for 2020-21 totals \$6,313,225 as indicated on page 75. The net beginning balance for the Bookstore Fund is \$5,680,962, which is a decrease of almost \$1.1 million from the prior year. The budget includes provisions for increased annual cash flow requirements, inventory, and full maintenance needs of the store facilities.

Cafeterias

The Cafeteria Fund budget for 2020-21 totals \$221,480 as indicated on page 76. The net beginning balance in the Cafeteria Fund is \$789,944.

Beverage, Snack and Food Service Vendors:

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded July 1, 2017, ending on June 30, 2024, with the option of renewing for three one-year terms at the discretion of the District.
- The District's snack vending partner is Compass Group USA through its Canteen Vending Services Division. The contract was effective July 1, 2017, ending on June 30, 2022.
- The District's food service partner is Pacific Dining Services. The contract was awarded on July 1, 2017 through June 30, 2022 with an option for one five-year renewal at the discretion of the District.

Year-over-year comparisons are noted below:

Cafeteria Recap	2019-20	2018-19	\$ Change	%Change
Operations				
Revenues				
Food Service Income	\$153,774	\$208,699	\$(54,925)	-26.32%
Interest Income	14,980	16,370	(1,389)	-8.49%
Event Rental	113,844	108,296	5,548	5.12%
Total Revenues	\$282,599	\$333,366	\$(50,767)	-15.23%
Expenditures	\$282,033	\$261,092	\$20,941	8.02%
Non-Operational Income/(Expenses)				
Investments – Adjust to Market	\$13,451	\$6,550	\$6,901	105.35%
Net Change in Fund Balance	\$14,016	\$78,824	\$(64,807)	-82.22%

Food Service Income	2019-20	2018-19	\$ Change	% Change
Pacific Dining				
Skyline	\$46,612	\$61,539	\$(14,927)	-24.26%
Skyline Events	4,662	-	4,622	100.00%
Cañada	24,488	34,377	(9,889)	-28.77%
CSM	62,882	86,344	(23,462)	-27.17%
CSM Events	15,130	26,439	(11,309)	-42.77%
Total Food Service Income	\$153,774	\$208,699	\$(39,998)	-19.17%

Due to the closure of the three college dining halls and the cancellation of all outside events scheduled in both the Bayview and Farallon Dining Rooms because of the pandemic, food service income has decreased by 19.17% or \$39,998.

Operating revenues slightly exceeded total expenses. This coupled with investment income provided for an increase to fund balance in an amount of \$14,016. Although lower than last year's result by over 82%, this fund is the only enterprise fund that did not experience a loss in 2019-20 primarily due to the stay-at-home order.



Event rental income increased in 2019-2020 by just over 5% with the addition and opening of the Farrallon Room at Skyline College in August 2019. Making these spaces available to the public when not being used by college programs engages the community in a very special way and introduces tens of thousands of people each year to the colleges. Event rental fees are directed back into the facility for continued upgrade, upkeep, and enhanced maintenance allowing for the District to maintain the facility.

Income from food service and vending contracts enables the District to provide food and beverage services to students. These combined resources, along with interest income, also provide a stable Cafeteria Fund not requiring support from the Unrestricted General Fund.

San Mateo Athletic Club and San Mateo Aquatic Center (SMAC)

Operating as an enterprise through Auxiliary Services and Enterprise Operations, the San Mateo Athletic Club (SMAC) is a self-sustaining, community-centered, fee-based operation offering a variety of service options to the San Mateo campus community and the community at large. The concept of a multi-use space enables the District to maximize

the use of facility resources and consequently create a revenue stream that will supplement the facility budgetary needs, including equipment maintenance and replacement.

Year-over-year comparisons are shown below:

San Mateo Athletic Club and Aquatic Center				
Income Statement Part 1 - Operational Revenues and Expenses	2019-20	2018-19	\$ Change	%Change
Operating Revenues				
Registration & Membership	\$3,356,774	\$3,616,609	\$(259,835)	-7.18%
Personal Training	389,350	438,873	(49,523)	-11.28%
Aquatics	780,249	1,117,183	(336,934)	-30.16%
Parking	58,249	67,955	(9,706)	-14.28%
Group Exercise	353,854	384,661	(30,807)	-8.01%
Retail	22,878	28,516	(5,638)	-19.77%
Other Income	9,948	10,369	(420)	-4.05%
Total Operating Revenue	\$4,971,302	\$5,664,166	\$(692,864)	-12.23%
Operating Expenses *	\$4,311,555	\$4,283,543	\$28,011	0.65%
Operational Income/(Loss) before District and College Support	\$659,748	\$1,380,623	\$(720,875)	-52.21%

**Operating Expenses includes the salaries and benefits paid by EXOS.*

At the conclusion of a full ten years of service to the College of San Mateo's Kinesiology, Athletics and Dance Division as well as to the San Mateo community who use the facility as dues paying members, SMAC continues to play an essential role supporting numerous academic and non-academic District programs.

Due to the immediate closure of SMAC by the District on March 11, 2020, due to the stay-at-home order, SMAC suffered significant financial losses. The income statement is now divided in two distinct parts. Part 1 of the income statement contains all of the income and expenses directly related to the operation of the facility by the management partner EXOS. The expenses include all SMAC staff salary and benefit expenses (EXOS employees), the management fee (reduced in April by EXOS to assist the District during the pandemic) paid to EXOS for the operation of SMAC, and the incentive payment paid to EXOS based on the financial performance through March 2020. Although the operational income generated by SMAC fell by 52%, the operation generated a surplus of just under \$660,000 (which is a decline of \$720,875 from the prior year.)

San Mateo Athletic Club and Aquatic Center				
Income Statement Part 2 - District Support and Reserve	2019-20	2018-19	\$ Change	%Change
Operational Income/(Loss) before District and College Support	\$659,748	\$1,380,623	\$(720,875)	-52.21%
Non-Operational District Support Income and Expenses				
Non-Operational District Support Income				
Support from Bookstore for CCCE	-	105,367	(105,367)	-100.00%
Interest Income on Investments	120,215	113,307	6,908	6.10%
Unrealized Gain - Investment	71,306	24,926	46,380	186.07%
Operating Expenses charge back to District	94,055	114,289	(20,234)	-17.70%
Total Non-Operational District Support Income	285,576	357,889	(72,313)	-20.21%
Non-Operational District Support Expense **				
Admin Salaries & Benefits	548,118	518,725	29,392	5.67%
Equipment Use Fee & Depreciation	59,788	58,074	1,714	2.95%
Miscellaneous Expenses	16,383	28,704	(12,322)	-42.93%
Pool Maintenance	45,043	48,299	(3,256)	-6.74%
Realized Loss - Investment	36,981	15,843	21,138	133.42%
Unrealized Loss - Investment	-	23,792	(23,792)	-100.00%
Total Non-Operational District Support Expense	706,313	693,439	12,874	1.86%
Net Income/(Loss) after Non Operational District Support Income/Expense	\$224,085	\$1,045,073	\$(820,989)	-78.56%
Non-Operational College Support				
College Academic Program Support***	\$94,055	\$114,289	\$(20,234)	-17.70%
College Non-Academic Program Support****	411,674	694,517	\$(282,843)	-40.73%
Total Non-Operational College Support Expense	\$505,729	\$808,806	\$(303,077)	-37.47%
Net Income/(Loss) to Reserve	\$(266,717)	\$236,267	\$(502,985)	-212.89%
*Operating expenses consists of salaries and benefits paid by EXOS.				
**Non-Operational District Support Expense consists of SMCCCD Administrative and Facilities salaries and benefits.				
*** College Academic Program Support - This expense represents the expenses related to materials that are purchased by SMAC and used by the academic programs including sweat towels, laundry supplies, restroom supplies, etc. and is calculated on total usage of the space.				
****Examples of College Non-Academic Program Support includes PSP, WEZ, KCSM, BAPA Scholarships, Skyline President's Breakfast, and Cañada President's Luncheon.				

Part 2 of the income statement captures all of the income and expenses charged to SMAC that are unrelated to the operation managed by EXOS. These income categories include interest income from investments, unrealized investment gains and operational expenses incurred by the college academic program recognized as income coming from the college academic program and then waived as and realized as an expense. Other expenses include District salary and benefit expense charged to SMAC (including Auxiliary Services, CSM Facilities, and District Accounting staff), equipment use and depreciation expenses, other miscellaneous expenses, pool maintenance, and investment losses. The District also uses revenue generated by SMAC to fund various college departments and activities including Writing in the End Zone (WEZ) and various fund raising efforts by multiple college departments as well as the Promise Scholars Program. Despite the losses due to the pandemic, SMAC funded all of the programs it has always funded including the Promise Scholars Program netting an overall loss for SMAC for the first time in the ten years of operation. SMAC has a robust reserve and the District anticipates that SMAC will be able to continue funding college programs including PSP in 2020-21 using reserves.

In an effort to meet the needs of students and the community, SMAC is complying with all of the mandated State and County Health orders and continues to operate the aquatics program as well as some outdoor physical programming where permitted. However, with the COVID-19 restrictions in place, the District expects that revenue will be seriously impacted. All efforts to mitigate losses are being taken under consideration by both the District and EXOS while continuing to serve members and students.

The San Mateo Athletic Club budget for 2020-21 totals \$4,636,085 as indicated on page 77. The net beginning balance is \$3,620,894.

Community, Continuing and Corporate Education (CCCE)

The California Community College system established not-for-credit Community Education programs such as CCCE to address the needs of the community by offering additional educational opportunities beyond for-credit instruction. As such, CCCE works to educate and enhance the lives of San Mateo County residents, families, businesses, nonprofits, government agencies, and internationals through self-supportive and innovative educational programs, partnerships, signature programs, and global impact initiatives. The following provides a brief narrative on select programmatic highlights reflective of the Districts' CCCE program.

Silicon Valley Intensive English Program (SVIEP)

The Silicon Valley Intensive English Program (SVIEP) was founded in summer 2015 and launched with federal approval in the fall 2016 semester with the goal of providing a high-quality, in-house pathway to college for international students unable to matriculate directly to one of the three colleges due to insufficient TOEFL or IELTS test scores. SVIEP's strategic focus aligns with the District Strategic Plan's Goal 4 strategy to link the District's community and international education efforts to create synergies that strengthen both programs.

SVIEP has been a significant contributor to international student enrollments for the colleges, and was the number two all-time referral source of international students for the District in 2019-20. SVIEP's close alignment with the District's international team and brand, San Mateo Colleges of Silicon Valley, has been a strong support to District recruitment efforts both pre and post pandemic. Prior to the health emergency, despite strong political pressures impacting language school enrollments across the country, SVIEP matriculated over 100 international students to the three colleges – conservatively representing well over \$1.7 million dollars in tuition and enrollment fees for the District over the students' course of study. Significantly, none of these students would have been eligible to attend any of the District's three colleges without the existence of SVIEP.

In spite of persistent headwinds facing international enrollments, SVIEP's strong supportive role for the District's GOL program, as well as promotion of SVIEP's online options, provide cause for optimism ahead. SVIEP remains closely aligned with the District's international strategy, and will continue to work in tandem with GOL to support international student recruitment strategies.

Bay Area Pathways Academy (BAPA)

The Bay Area Pathways Academy (BAPA) is a comprehensive summer learning experience for students entering grades 6 through 9. The program hosts a broad selection of academic, enrichment, technology, fitness and aquatics programs that serves as a pathway-experience for children and families to embark upon the journey to community college and beyond. BAPA 2020 was notable in that for the first time in the program's history, 100% of classes and operations were carried out online. Despite the challenges associated with this shift to online, 2020 was a positive experience for both students and parents, and served as a great introduction to synchronous learning that many had not had the opportunity to experience in the past. As always, BAPA students of all socio-economic backgrounds and ethnicities participated side-by-side, virtually, in one of the Bay Area's most comprehensive summer camp experiences, enjoying exciting and enriching classes in Academics, Robotics and Artificial Intelligence (AI), Languages, and much more.

BAPA remains tuition supported and is typically very strong in terms of enrollments and revenue generation. Due to individual family situations requiring many to request refunds prior to the start of camp, enrollments were significantly lower for 2020 than in prior years. Despite this drop, many parents expressed interest in ongoing virtual enrichment classes for their camp-aged children throughout the year – an opportunity which the program will explore for 2020-21 as a means of supporting the community.

Corporate Education

Corporate Education, also referred to as Contract Education, provides training for both domestic and international clients, designed to support the organizational goals of each client through customized solutions that range from basic skills to highly specialized training.

Similar to peer programs throughout the state, Corporate Education revenues for 2019-20 were significantly impacted by the pandemic due to reductions in company training budgets, cancellations of planned trainings, and reduced leads for business development. In the face of this impact, Corporate Education began a shift in late spring to a “train the trainer” model, which has already yielded significant results. Specific successes to date have included large scale design and delivery of online professional development for public schools in collaboration with the County Office of Education, as well as design and delivery of online professional development for Contract Education trainers and directors throughout the state. These early successes paved the way for recognition of CCCE training quality, resulting in stronger partnerships and multiple requests for similar such trainings throughout the coming fiscal year. Other domestic opportunities showing signs of resurfacing for 2020-21 include union and government training contracts. On the international training front, requests for virtual services have begun to surface and will lead to additional opportunities.

Year-over-year comparisons are shown below:

Community, Continuing & Corporate Education (with SVIEP)	2019-20	2018-19	\$ Change	% Change
Operating Revenues	\$951,702	\$1,230,447	\$(278,744)	-22.7%
Operating Expenditures				
Salaries and Benefits	929,490	\$800,111	\$129,380	16.2%
Other Operating Expenses	\$474,974	\$709,981	\$(235,006)	-33.1%
Total Operating Expenses	\$1,404,465	\$1,510,091	\$(105,627)	-7.0%
Net Operating Profit/(Loss) before College Support Income	\$(452,762)	\$(279,645)	\$(173,117)	-61.9%
College Support Income	\$403,000	\$279,667	\$123,333	-44.1%
Net Change in Fund Balance	\$(49,762)	\$22	\$(49,784)	

Key goals for Corporate Education in 2020-21 include strategic leveraging of new train the trainer partnerships, development of asynchronous products, and increased business development in the Bay Area and beyond – with a goal to achieve \$500,000 in revenue for 2020-21 and to build its reputation as a high-quality training provider and partner. In line with these goals, requests for training in summer 2020 bode well for the new year and the receipt of the 2020 Star Performer award for Leadership from the California Community College’s Contract Education (CE) Technical Assistance Provider awarded to contract education programs that make exceptional contributions to the field of workplace education and training indicate a broader appreciation of CCCE’s leadership role and reputation.

In summary, CCCE’s embrace of the possibilities and opportunities unleashed and uncovered by the pandemic provide a path forward for success in 2020-21. These opportunities appear especially salient for Corporate Education with a projected doubling of revenues, for SVIEP with a projected 30% revenue increase due to partnership on GOL initiatives, for BAPA with projected stabilization of enrollment revenues through year-round youth programming opportunities, and for Community Education with a pivot toward new programming reflective of post-COVID community needs.

CHILD DEVELOPMENT FUND (FUND 6)

The Child Development Fund detailed on page 80 maintains the required financial accounting for the District's Child Development Centers at the College of San Mateo and Skyline College. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center (CDC) at College of San Mateo (Mary Meta Lazarus Child Development Center). During spring 1996, the Skyline College Children's Center (Skyline College Child Development Laboratory Center) was established. Cañada College currently does not operate a Child Development Center.

The 2020-21 budget for the Child Development Fund totals \$1,163,365. Estimated income is projected at \$256,622 given the anticipated closure of the centers through December 31, 2020. There is no net beginning balance for the Child Development Fund and the shortfall in revenues to cover the fixed costs will be backfilled by a combination of redevelopment fund balance funds in amount not to exceed \$0.4 million and one-time funds from the colleges.

TRUST FUNDS (STUDENT FINANCIAL AID FUND 7)

The Student Aid Fund detailed on page 84 includes the 2020-21 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG) and Federal Direct Student Loans (FDSL), as well as estimated State funding for Cal Grants and scholarships from the SMCCC Foundation that are disbursed through District accounts.

The 2020-21 budget for the Student Aid Fund totals \$17,076,561. Estimated income in the Student Aid Fund is also \$17,076,561.

The California College Promise Grant (formerly known as BOG Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

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

Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Other College programs that pay direct grants and scholarships to students include federal TRiO, National Science Foundation (NSF) funds, CARES Act (emergency aid to students due to the pandemic); the Grove Foundation Scholarships, and the Student Success Completion Grant (SSCG) program. Income and expenditures will be recognized in this Fund when amounts are realized for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS / HOUSING LOAN (FUND 8)

The Reserve Fund for Post-Retirement Benefits budget for 2020-21 totals \$7,136,355 as shown on page 89. The net beginning balance in the fund for Post-Retirement Benefits totals \$11,052,001 and \$5,640,184 for the Housing Loan program for a total of \$16,692,185. The Fund consists of estimated interest income, charges for retirees "pay as you go" medical benefit costs and transfers from other funds.

According to GASB 45 requirements, the District must determine its overall liability of post-retirement medical benefits plan regularly. An actuarial study uses assumptions for future benefit costs. The District charges itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds and are transferred to this fund.

In 2009, the District established an irrevocable trust, the Futuris Other Post-Employment Benefits (OPEB) Trust. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the restrictive aspects of the

trust and continues to allow for cash management flexibility. The Trust enables the District to invest in longer term investments and receive a better return which in turn reduces the District's liability.

As of June 30, 2020, the District's Investment Trust portfolio had an asset allocation in mutual funds of 55% in fixed income funds, 39 percent in equity funds (equity funds were comprised of 31% in domestic equity and 8% in international equity), and 6% in real estate. The value of the portfolio as of June 30, 2020, was \$128,560,589. The District has contracted with Total Compensation Services for a "roll-forward actuarial valuation as of June 30, 2020, of retiree health liabilities in compliance with Governmental Accounting Standards Board (GASB) Statements 74 and 75. As of this writing, the report is not yet available and is expected in September 2020; however, the last study prepared as of June 30, 2020, determined an OPEB liability of \$109.6 million with assets of \$123 million (or 12% "over-funded"). While considering new hires, increased cost of medical benefits, employee and retiree demographics, market fluctuations, and additional contributions the District is anticipating the result of the updated roll-forward actuarial valuation to indicate that the liability will continue to be fully-funded. Given this funding status, this budget anticipates disbursing \$7.1 million from the Reserve Fund for Post-Retirement to fund its "pay as you go" retiree benefit costs in 2020-21. The District anticipates to start drawing from the Futuris Other Post-Employment Benefits (OPEB) Trust in 2021-22 to fund "pay as you go" retiree benefit costs while continuing to charge itself for future OPEB benefits for current employees. Effective 2020-21, this charge is 3%, which is a decrease of 2% from prior years.

2020-21 ALL FUNDS BUDGET SUMMARY

The 2020-21 budgets for each fund include revenue and expenditure budgets. For summary information, please refer to the tables on pages 42-43. The relationship of each fund's expenditures to the total Final Budget is illustrated in the following table:

Fund	2020-21 Budget	% of Total
Unrestricted General Fund	\$231,142,290	47.85%
Self-Insurance Fund	4,915,236	1.02%
Debt Service Fund	67,601,288	14.00%
Restricted General Fund	51,781,513	10.72%
Capital Projects Fund	89,648,892	18.56%
Bookstore Fund	6,313,225	1.31%
Cafeteria Fund	221,480	0.05%
San Mateo Athletic Club (SMAC)	4,636,085	0.96%
Community, Continuing, and Corp Ed	1,380,054	0.29%
Child Development Fund	1,163,365	0.24%
Trust Funds (Financial Aid)	17,076,561	3.54%
Reserve for Post-Retirement Benefits / Housing Loan	7,136,355	1.48%
TOTAL	\$483,016,343	100.00%

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BUDGET TABLES

Funds Chart

2020-2021 Adoption Budget

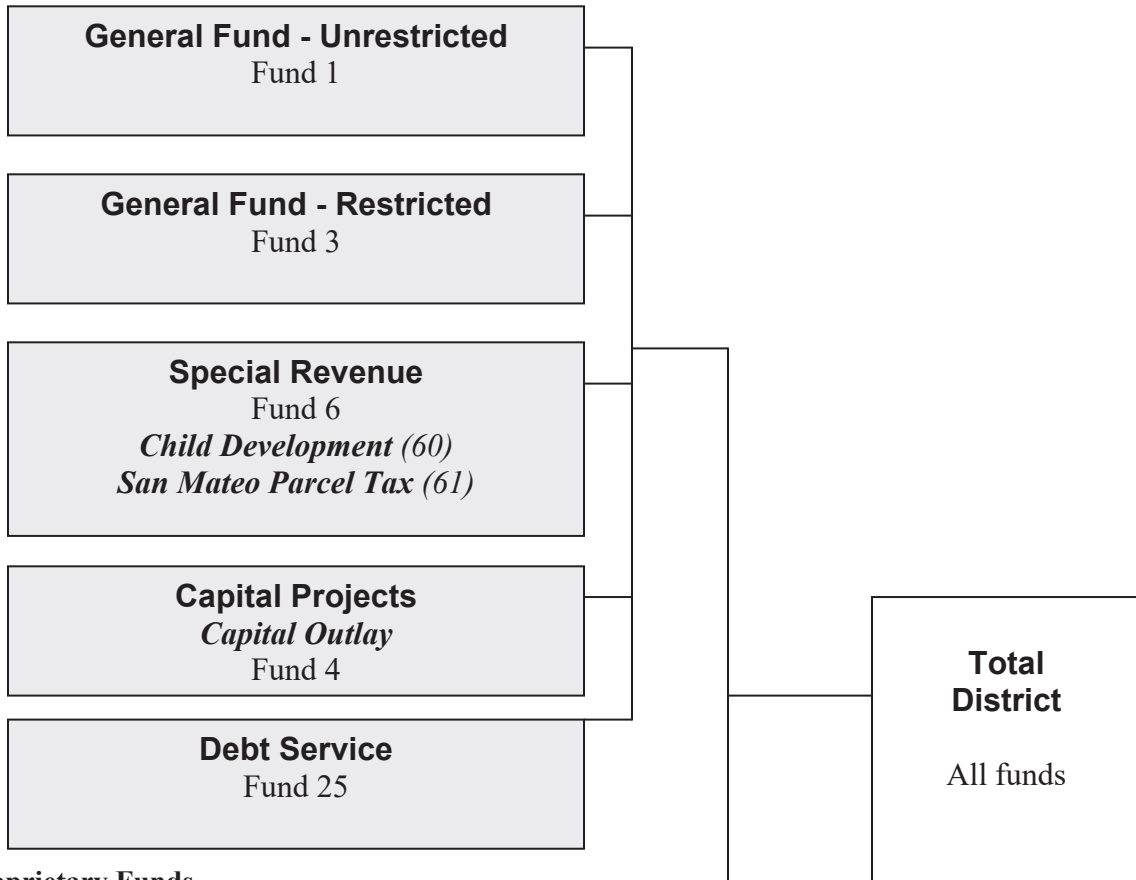
2019-2020 Year-End Actuals



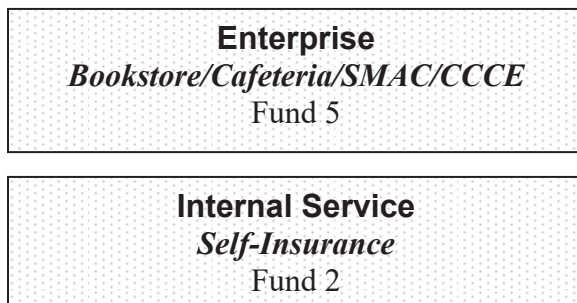
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San Mateo County Community College District Funds

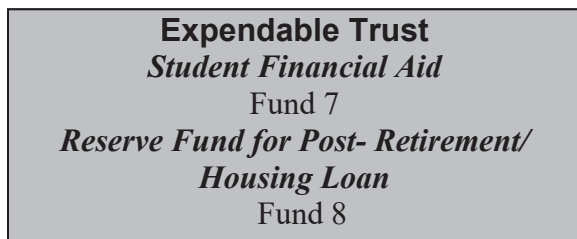
Governmental Funds



Proprietary Funds



Fiduciary Funds



San Mateo County Community College District
2020-2021
Final Budget - All Funds

Governmental Funds					Proprietary
Total General Fund		Special Revenue	Capital Projects	Debt Service	Enterprise Fund
Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service	CCC Education

Revenue

1	Federal Revenue	0	8,258,380	19,000	0	0
2	State Revenue	13,488,940	30,010,378	74,200	5,268,695	0
3	Local Revenue	194,923,030	7,086,918	163,422	3,232,000	67,601,288
4	Total Revenue	208,411,970	45,355,676	256,622	8,500,695	67,601,288

Expenses

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	71,580,579	8,424,902	225,728	1,000	0
7	Classified Salaries	50,057,084	13,760,429	538,197	2,255,658	0
8	Employee Benefits	45,884,026	10,279,631	366,393	898,632	0
9	Materials & Supplies	8,073,696	2,246,302	31,547	2,624,750	0
10	Operating Expenses	43,098,550	11,754,692	1,500	5,856,473	0
11	Capital Outlay	2,461,157	911,760	0	77,612,379	0
12	Total Expenses	221,155,091	47,377,718	1,163,365	89,248,892	0

Transfers & Other

13	Transfers In	0	6,425,837	906,743	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(9,907,199)	0	0	(400,000)	0
16	Contingency/Deficit	0	0	0	0	0
17	Other Out Go	(80,000)	(4,403,795)	0	0	(67,601,288)
18	Total Transfers/Other	(9,987,199)	2,022,041	906,743	(400,000)	(67,601,288)

Fund Balance

19	Net Change in Fund Balance	(22,730,320)	0	0	(81,148,197)	0
20	Beginning Balance, July 1	55,723,193	22,408,005	0	304,693,994	68,406,932
21	Adjustments to Beginning Balance	0	0	0	0	0
22	Net Fund Balance, 6/30	32,992,874	22,408,005	0	223,545,797	68,406,932

****Note:** Minor differences in dollar amounts due to rounding

San Mateo County Community College District
2020-2021
Final Budget - All Funds

Proprietary Funds				Fiduciary Funds		Total District All Funds
Enterprise Funds		Internal Service		Expendable Trusts		
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve	
0	0	0	0	14,086,561	0	22,363,941 1
0	0	0	0	1,350,000	0	50,192,213 2
5,200,000	150,000	3,750,000	0	1,640,000	3,000	285,144,657 3
5,200,000	150,000	3,750,000	0	17,076,561	3,000	357,700,812 4
3,200,000	0	0	0	0	0	3,200,000 5
0	0	0	0	0	0	80,232,209 6
1,915,509	67,431	378,564	51,430	0	0	69,667,860 7
682,716	24,049	150,980	23,134	0	7,120,355	65,726,412 8
15,000	0	0	0	0	0	13,031,295 9
500,000	130,000	3,706,541	4,840,672	0	16,000	70,304,428 10
0	0	0	0	0	0	80,985,296 11
6,313,225	221,480	4,236,085	4,915,236	0	7,136,355	383,147,500 12
0	0	0	2,974,620	0	0	10,307,199 13
0	0	0	1,243,894	0	3,124,169	4,368,063 14
0	0	0	0	0	0	(10,307,199) 15
0	0	0	0	0	0	0 16
0	0	(400,000)	0	(17,076,561)	0	(89,561,644) 17
0	0	(400,000)	4,218,514	(17,076,561)	3,124,169	(85,193,580) 18
(1,113,225)	(71,480)	(886,085)	(696,722)	0	(4,009,186)	(110,640,269) 19
5,680,962	789,944	3,620,894	7,771,440	81,380	16,692,185	485,928,803 20
0	0	0	0	0	0	0 21
4,567,737	718,464	2,734,809	7,074,718	81,380	12,682,999	375,288,534 22

San Mateo County Community College District
2019-2020
Year End Actuals - All Funds

Governmental Funds					Proprietary
Total General Fund		Special Revenue	Capital Projects	Debt Service	Enterprise Fund
Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service	CCC Education

Revenue

1	Federal Revenue	2,709	7,866,739	53,194	0	1,220	0
2	State Revenue	13,953,612	25,760,163	262,793	1,541,339	224,860	0
3	Local Revenue	194,326,672	7,562,858	431,350	9,772,015	67,673,931	951,702
4	Total Revenue	208,282,993	41,189,761	747,337	11,313,354	67,900,010	951,702

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	63,953,665	10,417,863	227,508	368	0	0
7	Classified Salaries	44,327,444	14,325,086	746,018	2,935,067	0	711,616
8	Employee Benefits	49,581,094	9,635,335	408,169	1,177,092	0	217,874
9	Materials & Supplies	2,251,933	1,752,719	66,513	2,763,249	0	69,700
10	Operating Expenses	15,970,141	4,540,228	1,459	6,165,501	0	405,274
11	Capital Outlay	1,006,660	1,110,851	0	81,707,735	0	0
12	Total Expenses	177,090,936	41,782,082	1,449,668	94,749,011	0	1,404,464

Transfers & Other

13	Transfers In	4,346,242	7,902,723	702,331	21,646,630	0	0
14	Other Sources	4,787	0	0	7,750,752	0	403,000
15	Transfers out	(22,979,330)	(11,325,197)	0	(5,746,242)	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(52)	(2,164,073)	0	0	(65,549,956)	0
18	Total Transfers/Other	(18,628,352)	(5,586,547)	702,331	23,651,139	(65,549,956)	403,000

Fund Balance

19	Net Change in Fund Balance	12,563,705	(6,178,868)	0	(59,784,517)	2,350,054	(49,762)
20	Beginning Balance, July 1	43,159,488	28,586,873	0	364,478,511	66,056,878	109,635
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, June 30	55,723,193	22,408,005	0	304,693,994	68,406,932	59,873

****Note:** Minor differences in dollar amounts due to rounding.

San Mateo County Community College District
2019-2020
Year End Actuals- All Funds

Proprietary Funds				Fiduciary Funds		
Enterprise Funds			Internal Service	Expendable Trusts		
Bookstore	Cafeteria	San Mateo Athletic Club	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve	Total District All Funds
0	0	0	0	16,802,908	0	24,726,770 1
0	0	0	0	1,354,518	0	43,097,285 2
5,549,381	296,050	4,971,303	0	1,638,691	289,324	293,463,277 3
5,549,381	296,050	4,971,303	0	19,796,118	289,324	361,287,333 4
3,444,297	0	0	0	0	0	3,444,297 5
0	0	0	0	0	0	74,599,403 6
2,005,154	106,129	389,228	237,985	0	0	65,783,726 7
665,793	37,951	158,890	125,685	0	3,300,000	65,307,882 8
15,562	0	0	0	0	0	6,919,676 9
498,381	137,955	4,469,749	3,516,965	0	9,410	35,715,063 10
0	0	0	0	0	0	83,825,246 11
6,629,187	282,035	5,017,867	3,880,635	0	3,309,410	335,595,294 12
0	0	0	1,953,760	3,511,683	0	40,063,369 13
0	0	285,576	1,808,146	0	6,115,649	16,367,910 14
0	0					
		0	0	(12,600)	0	(40,063,369) 15
0	0	0	0	0	0	0 16
0	0	(505,729)	0	(23,295,200)	0	(91,515,010) 17
0	0	(220,153)	3,761,906	(19,796,118)	6,115,649	(75,147,100) 18
(1,079,806)	14,015	(266,717)	(118,729)	0	3,095,563	(49,455,061) 19
6,760,768	775,929	3,887,611	7,890,169	81,380	13,596,622	535,383,864 20
0	0	0	0	0	0	0 21
5,680,962	789,944	3,620,894	7,771,440	81,380	16,692,185	485,928,803 22

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Unrestricted General Fund (Fund 1)

The Unrestricted General Fund is maintained to account for those monies that are not restricted in their use by external sources. This is one of the largest of the funds and the one we most commonly think of when discussing the budget.

Proposition 55 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

In general, there are no external restrictions imposed on the use of these monies; however, the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.



San Mateo County Community College District
2020-21 Budget
Unrestricted General Fund (Fund 1)

	Cañada	CSM	Skyline	District Office	Central Services	2020-2021 Adoption Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	1
2 State Revenue	263,020	424,817	425,832	323,631	12,051,640	13,488,940	2
3 Local Revenue	2,732,763	5,527,694	4,862,442	282,500	181,517,631	194,923,030	3
4 Total Revenue	\$2,995,783	\$5,952,511	\$5,288,274	\$606,131	\$193,569,271	\$208,411,970	4
Expenses							
5 Certificated Salaries	\$14,995,479	\$24,268,641	\$23,491,369	\$1,961,064	\$6,864,025	\$71,580,579	5
6 Classified Salaries	7,327,225	9,321,818	9,873,492	19,797,510	3,737,038	50,057,084	6
7 Employee Benefits	7,052,843	10,656,338	11,363,947	10,206,972	6,603,926	45,884,026	7
8 Materials & Supplies	222,423	381,115	4,733,637	2,081,288	655,233	8,073,696	8
9 Operating Expenses	5,024,974	9,294,389	6,735,379	8,390,785	13,653,023	43,098,550	9
10 Capital Outlay	2	1,851,265	26,885	469,204	113,800	2,461,157	10
11 Total Expenses	\$34,622,945	\$55,773,567	\$56,224,710	\$42,906,823	\$31,627,046	\$221,155,091	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	12
13 Other Sources	0	0	0	0	0	0	13
14 Transfers Out	(753,458)	(1,030,883)	(507,318)	(276,169)	(7,339,370)	(9,907,199)	14
15 Contingency	0	0	0	0	0	0	15
16 Other Out Go	0	0	(80,000)	0	0	(80,000)	16
17 Total Transfers/Other	(\$753,458)	(\$1,030,883)	(\$587,318)	(\$276,169)	(\$7,339,370)	(\$9,987,199)	17
Fund Balance							
18 Net Change in Fund Balance	(\$32,380,621)	(\$50,851,939)	(\$51,523,754)	(\$42,576,861)	\$154,602,855	(\$22,730,320)	18
19 Beginning Balance, July 1	0	0	0	0	0	55,723,193	19
20 Adjustments to Beginning Balance	0	0	0	0	0	0	20
21 Net Fund Balance, June 30	(\$32,380,621)	(\$50,851,939)	(\$51,523,754)	(\$42,576,861)	\$154,602,855	\$32,992,874	21

Includes Education Protection Account (EPA) and beginning balances.

San Mateo County Community College District

Unrestricted General Fund (Fund 1) - Total District

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$2,709	\$2,709	\$0	1
2 State Revenue	13,953,612	13,953,612	13,488,940	2
3 Local Revenue	192,559,535	194,326,672	194,923,030	3
4 Total Revenue	\$206,515,856	\$208,282,993	\$208,411,970	4
Expenses				
5 Certificated Salaries	\$65,052,828	\$63,953,665	\$71,580,579	5
6 Classified Salaries	44,897,432	44,327,444	50,057,084	6
7 Employee Benefits	49,906,157	49,581,094	45,884,026	7
8 Materials & Supplies	4,510,197	2,251,933	8,073,696	8
9 Operating Expenses	33,902,665	15,970,141	43,098,550	9
10 Capital Outlay	1,981,415	1,006,660	2,461,157	10
11 Total Expenses	\$200,250,694	\$177,090,936	\$221,155,091	11
Transfers & Other				
12 Transfers In	\$4,346,242	\$4,346,242	\$0	12
13 Other Sources	4,787	4,787	0	13
14 Transfers out	(23,570,855)	(22,979,330)	(9,907,199)	14
15 Contingency	0	0	0	15
16 Other Out Go	26,295	(52)	(80,000)	16
17 Total Transfers/Other	(\$19,193,531)	(\$18,628,352)	(\$9,987,199)	17
Fund Balance				
18 Net Change in Fund Balance	(\$12,928,369)	\$12,563,705	(\$22,730,320)	18
19 Beginning Balance, July 1	43,159,488	43,159,488	55,723,193	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	\$30,231,119	\$55,723,193	\$32,992,874	21

Includes Education Protection Account (EPA).

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.

San Mateo County Community College District
2020-21 Budget
Education Protection Account (EPA)

	Cañada	CSM	Skyline	District Office	2020-2021 Adoption Budget	
Revenue						
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	1
2 State Revenue	263,020	424,817	425,832	323,631	1,437,300	2
3 Local Revenue	0	0	0	0	0	3
4 Total Revenue	\$263,020	\$424,817	\$425,832	\$323,631	\$1,437,300	4
Expenses						
5 Certificated Salaries	\$193,146	\$338,926	\$310,553	\$0	\$842,625	5
6 Classified Salaries	0		0	239,017	239,017	6
7 Employee Benefits	69,874	85,891	115,279	84,614	355,657	7
8 Materials & Supplies	0	0	0	0	0	8
9 Operating Expenses	0	0	0	0	0	9
10 Capital Outlay	0	0	0	0	0	10
11 Total Expenses	\$263,020	\$424,817	\$425,832	\$323,631	\$1,437,300	11
Transfers & Other						
12 Transfers In	\$0	\$0	\$0	\$0	\$0	12
13 Other Sources	0	0	0	0	0	13
14 Transfers out	0	0	0	0	0	14
15 Contingency	0	0	0	0	0	15
16 Other Out Go	\$0	0	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	17
Fund Balance						
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	0	0	19
20 Adjustments to Beginning Balance	0	0	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0	21

San Mateo County Community College District

Education Protection Account (EPA)

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	1,459,739	1,459,739	1,437,300	2
3 Local Revenue	0	0	0	3
4 Total Revenue	\$1,459,739	\$1,459,739	\$1,437,300	4
Expenses				
5 Certificated Salaries	\$815,466	\$815,466	\$842,625	5
6 Classified Salaries	207,774	206,895	239,017	6
7 Employee Benefits	439,623	437,377	355,657	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	0	0	0	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$1,462,864	\$1,459,739	\$1,437,300	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	17
Fund Balance				
18 Net Change in Fund Balance	(\$3,125)	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	(\$3,125)	\$0	\$0	21

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.

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INTERNAL SERVICE FUND (Fund 2)

This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The Self-Insurance Fund is the fund designated to account for revenue and expense of the District's self-insurance programs, including both Property and Liability and Workers' Compensation insurance needs.

An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.



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San Mateo County Community College District

Internal Service - Self-Insurance Fund (Fund 2) - Central Services

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	0	0	0	3
4 Total Revenue	\$0	\$0	\$0	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	48,413	237,985	51,430	6
7 Employee Benefits	22,250	125,685	23,134	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	2,128,324	3,516,965	4,840,672	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$2,198,987	\$3,880,635	\$4,915,236	11
Transfers & Other				
12 Transfers In	\$2,037,272	\$1,953,760	\$2,974,620	12
13 Other Sources	967,741	1,808,146	1,243,894	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$3,005,013	\$3,761,906	\$4,218,514	17
Fund Balance				
18 Net Change in Fund Balance	\$806,026	(\$118,729)	(\$696,722)	18
19 Beginning Balance, July 1	7,890,169	7,890,169	7,771,440	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$8,696,195	\$7,771,440	\$7,074,718	21

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DEBT SERVICE FUND (Fund 25)

The Debt Services Fund is used to account for the accumulation of resources for, and the payment of general long-term debt.

The fund which is used to record transactions related to the receipt and expenditure of the general obligation bond is called the Bond Interest Redemption Fund.



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San Mateo County Community College District

Debt Service Fund (Fund 25) - Central Services

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$1,220	\$0	1
2 State Revenue	0	224,860	0	2
3 Local Revenue	65,549,956	67,673,931	67,601,288	3
4 Total Revenue	\$65,549,956	\$67,900,010	\$67,601,288	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	6
7 Employee Benefits	0	0	0	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	0	0	0	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$0	\$0	\$0	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(65,549,956)	(65,549,956)	(67,601,288)	16
17 Total Transfers/Other	(\$65,549,956)	(\$65,549,956)	(\$67,601,288)	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$2,350,054	\$0	18
19 Beginning Balance, July 1	66,056,878	66,056,878	68,406,932	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$66,056,878	\$68,406,932	\$68,406,932	21

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RESTRICTED GENERAL FUND (Fund 3)

The Restricted General Fund is maintained to account for those monies that are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies.

Examples of restricted sources of monies include Extended Opportunity Programs and Services (EOPS), Student Equity and Achievement Program, Disabled Students Programs & Services (DSPS), State Instructional Equipment, Federal Work-Study Program, KCSM grants and donations, Parking (includes parking permit and parking citation revenue), and Health Services.

A complete list of these specially funded programs showing project budgets which may not coincide with the fiscal year budget are detailed on the following pages.



San Mateo County Community College District
2020-21 Budget
Restricted General Fund (Fund 3)

	Cañada	CSM	Skyline	District Office	2020-2021 Adoption Budget	
Revenue						
1 Federal Revenue	\$3,371,748	\$1,811,476	\$2,333,097	\$742,060	\$8,258,380	1
2 State Revenue	6,228,684	8,783,382	10,971,454	4,026,858	30,010,378	2
3 Local Revenue	1,143,563	2,832,694	2,153,766	956,894	7,086,918	3
4 Total Revenue	\$10,743,995	\$13,427,551	\$15,458,317	\$5,725,813	\$45,355,676	4
Expenses						
5 Certificated Salaries	\$2,253,774	\$2,811,138	\$3,359,991	\$0	\$8,424,902	5
6 Classified Salaries	3,137,546	3,546,576	3,424,892	3,651,415	13,760,429	6
7 Employee Benefits	2,310,843	2,681,936	2,662,626	2,624,227	10,279,631	7
8 Materials & Supplies	476,807	568,271	991,837	209,388	2,246,302	8
9 Operating Expenses	2,080,629	3,367,282	3,968,534	2,338,248	11,754,692	9
10 Capital Outlay	154,308	336,261	316,321	104,871	911,760	10
11 Total Expenses	\$10,413,906	\$13,311,462	\$14,724,201	\$8,928,148	\$47,377,718	11
Transfers & Other						
12 Transfers In	\$717,960	\$608,000	\$300,000	\$4,799,877	\$6,425,837	12
13 Other Sources	0	0	0	0	0	13
14 Transfers out	0	0	0	0	0	14
15 Contingency	0	0	0	0	0	15
16 Other Out Go	(1,048,049)	(724,090)	(1,034,116)	(1,597,541)	(4,403,795)	16
17 Total Transfers/Other	(\$330,089)	(\$116,090)	(\$734,116)	\$3,202,336	\$2,022,041	17
Fund Balance						
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	0	22,408,005	19
20 Adjustments to Beginning Balance	0	0	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$22,408,005	21

San Mateo County Community College District

Restricted General Fund (Fund 3) - Total District

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$16,141,745	\$7,866,739	\$8,258,380	1
2 State Revenue	38,890,039	25,760,163	30,010,378	2
3 Local Revenue	9,345,167	7,562,858	7,086,918	3
4 Total Revenue	\$64,376,951	\$41,189,761	\$45,355,676	4
Expenses				
5 Certificated Salaries	\$13,678,594	\$10,417,863	\$8,424,902	5
6 Classified Salaries	16,890,472	14,325,086	13,760,429	6
7 Employee Benefits	11,318,156	9,635,335	10,279,631	7
8 Materials & Supplies	4,991,779	1,752,719	2,246,302	8
9 Operating Expenses	16,265,275	4,540,228	11,754,692	9
10 Capital Outlay	2,034,838	1,110,851	911,760	10
11 Total Expenses	\$65,179,113	\$41,782,082	\$47,377,718	11
Transfers & Other				
12 Transfers In	\$7,906,934	\$7,902,723	\$6,425,837	12
13 Other Sources	0	0	0	13
14 Transfers out	(11,325,197)	(11,325,197)	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(5,071,580)	(2,164,073)	(4,403,795)	16
17 Total Transfers/Other	(\$8,489,843)	(\$5,586,547)	\$2,022,041	17
Fund Balance				
18 Net Change in Fund Balance	(\$9,292,004)	(\$6,178,868)	\$0	18
19 Beginning Balance, July 1	28,586,873	28,586,873	22,408,005	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$19,294,869	\$22,408,005	\$22,408,005	21

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.

San Mateo County Community College District

2020-21 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

New funds and carry-over balances from the prior year for current fiscal year expenditures

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>Cañada College</u>	<u>College of San Mateo</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Work Study	Federal	83,799	103,624	262,102		449,525
30007	CTEA Perkins IV-1C	Federal	119,302	185,194	197,490		501,986
30117	NSF S-STEM Scholarships C/O	Federal	4,514				4,514
30121	HSI Institutional ESO C/O	Federal	262,627				262,627
30127	TRIO - SSS	Federal			112,185		112,185
30128	TRIO - SSS	Federal	64,791				64,791
30133	Math Science Eng Improvement Prog Inst C/O	Federal	34,666				34,666
30134	HSI Institutional ESO Adelante C/O	Federal	569,629				569,629
30135	HSI STEM GANAS C/O	Federal	1,063,118				1,063,118
30136	HSI STEM Plus C/O	Federal		670,879			670,879
30143	TRIO - Upward Bound C/O	Federal	63,277				63,277
30147	NSF S-STEM Scholarships	Federal	222,001				222,001
30148	HSI Coop Strengthening STEM Pathways C/O	Federal			555,143		555,143
30149	Math Science Eng Improvement Prog Suppl C/O	Federal	6,726				6,726
30151	NSF - INCLUDES SJECCD CCCEM	Federal	10,000		5,000		15,000
30153	NSF IUSE Trabajo	Federal	307,875				307,875
30154	CARES Act - HEERF – Institutional	Federal	460,804	824,716	937,139		2,222,659
30155	CARES Act - HEERF - MSI	Federal	40,803		91,172		131,975
30156	NSF Bioscope	Federal			144,500		144,500
30157	COVID-19 Response Block Grant	Federal				742,060	742,060
31012	Foster Care Education	Federal	28,817				28,817
31033	TANF	Federal	28,998	27,062	28,366		84,426
31002	DSP&S	State	472,073	1,043,777	602,115		2,117,965
31003	EOP&S	State	554,637	589,502	588,644		1,732,783
31004	EOP&S/CARE	State	63,242	37,784	60,471		161,497
31012	Foster Care Education	State	45,551				45,551
31016	AB602-Board Fin Asst Prog Adm Allow	State	217,546	244,961	293,807		756,314
31031	CalWORKs	State	137,717	124,798	133,504		396,019
31045	Staff Diversity	State				102,231	102,231
31069	Lottery Prop 20 Instructional Materials C/O	State	148,596	479,187	374,408		1,002,191
31077	MESA/CCCP/FSS C/O	State	60,600	37,776	45,441		143,817
31128	UC Regents Puente Program	State			1,500		1,500
31157	UC Regents Puente Program	State	1,500				1,500
31168	CalSTRS On-behalf Payments	State				940,000	940,000
31175	RSCCD CTE Data Unlocked Initiative C/O	State		50,000			50,000
31195	Guided Pathways Year 4	State	51,518	65,406	79,717		196,641
31209	CCC Mental Health Services Grant Prog C/O	State		4,866	56,469		61,335
31214	CCCCO Innovation in Higher Ed C/O	State	188,717	107,124	583,009	367,830	1,246,681
31216	Student Equity and Achievement Program	State	1,642,722	2,317,671	2,517,819		6,478,212
31217	Nursing Program Support	State		189,039			189,039
31218	SMUHSD - ACCEL AEBG 1819 C/O	State		28,421	121,594		150,014
31219	CCCCO 1819 Strong Workforce Local 1819 C/O	State	359,343	399,765	408,815		1,167,923
31220	Student Success Completion Grant	State	261,148	485,579	648,799		1,395,526
31221	CCCCO Financial Aid Technology	State	119,826	129,990	34,096		283,912
31222	CCCCO CA Apprenticeship Initiative C/O	State			679,360		679,360
31226	Veteran Res Center Grant Prog C/O	State			56,991		56,991
31228	UC Regents Puente Program CSM	State		1,500			1,500
31232	Mental Health Support 2018-20 C/O	State	25,171				25,171
31233	Veteran Resource Center 1819 C/O	State	11,967	12,702	39,106		63,775
31234	Incarcerated Students Reentry Prog C/O	State	9,813				9,813
31235	SEAP carry-over	State	13,890	395,772	455,660		865,322
31236	Classified Prof Dev 1819 C/O	State				108,368	108,368
31237	Umoja Program C/O	State		877	5,223		6,100
31240	ACCEL Adult Education Block Grant 1920 C/O	State	161,563	186,303	165,601		513,467
31241	Cabrillo CCD Strong Workforce Reg 1819 C/O	State	262,029	233,236	834,908		1,330,173
31242	CCCCO Improving Online CTE Pathways C/O	State	37,162		319,263		356,426
31243	RSCCD DSN Global Trade C/O	State	48,966				48,966
31244	RSCCD DSN Health C/O	State	186,116				186,116
31245	Veteran Resource Center 1920 C/O	State	53,039	89,739	81,810		224,588
31246	CCCCO College Promise AB19 1920 C/O	State		76,403	78,318		154,721
31247	Strong Workforce Program Local 1920 C/O	State	683,705	813,845	895,944		2,393,494
31252	RSCCD DSN Energy Constr & Util 1920 C/O	State		78,640			78,640
31253	Hunger Free Campus Support 2019-21 C/O	State	355	17,226	16,130		33,710
31254	Cabrillo CCD 1920 Strong Workforce C/O	State	375,499	485,366	493,603		1,354,468
31255	SCCCD IEPI Equity Institute	State			200,000		200,000
31257	Veteran Resource Center 20-21	State	17,699	17,699	17,699		53,097
31259	California College Promise AB19 20-21	State				1,597,541	1,597,541
31260	EOPS 1920 C/O	State			44,886		44,886

31261	CARE 1920 C/O	State		8,043	5,221		13,264
31262	Foster Care Education 1920 C/O	State	11,119				11,119
31263	CalWORKs 1920 C/O	State	5,855	11,182	31,522		48,559
31264	Nursing Program Support 1920 C/O	State		19,204			19,204
31265	COVID-19 Response Block Grant	State				910,888	910,888
32004	Public Bdcst-CSG-FM	Local		110,335			110,335
32017	Menlo Park Redevelopment	Local	339,150				339,150
32063	SMCOE - First 5 Early Childhood - EQuIP C/O	Local	4,403		4,963		9,367
32081	SMCGS Grant - Canada Coll Library C/O	Local	5,107				5,107
32110	Public Bdcst-CSG-FM Restricted	Local		40,130			40,130
32124	J M Littlefield Foundation SMCCCF C/O	Local			25,706		25,706
32131	Transatlantic Mobility Program 2018 C/O	Local			10,682		10,682
32132	BAAQMD Climate Corps Fellows C/O	Local				73,750	73,750
32133	SAGA Foundation C/O	Local	6,386				6,386
32134	UWBA-SparkPoint CSM C/O	Local		3,545			3,545
32135	CWF Grant, CSM - Project Change C/O	Local		107,808	29,888		137,697
32137	PLP Innovation and Tech Grant C/O	Local			10,740		10,740
32138	Pinpoint Fndn Can Guardian Scholars	Local	12,000				12,000
32139	San Bruno Community Foundation SBRAP	Local			100,000		100,000
32140	Burton Book Fund	Local	1,000		3,000		4,000
35014	Expand Your Horizons C/O	Local			5,989		5,989
35023	KCSM FM	Local		1,600,000			1,600,000
35029	Career Development C/O	Local		7,130			7,130
35045	Financial Aid Admin Cost Allow C/O	Local	10,575	9,108	34,968	11,274	65,925
35046	Peninsula Library System	Local				50,000	50,000
35058	Skyline President's Innovation Fund	Local			270,191		270,191
35062	Promise Scholarship Program C/O	Local			500,023		500,023
35063	Promise Scholarship Program	Local	862,055				862,055
35064	Promise Scholarship Program	Local		1,009,263			1,009,263
35066	Food Insecurity Program C/O	Local	262,886	213,375	257,616	104,871	838,748
38187	Middle College HS	Local			900,000		900,000
38188	Middle College HS	Local	117,960				117,960
39001	Parking Fees	Local				5,516,877	5,516,877
39030	Health Services	Local	240,000	340,000	300,000		880,000
Total 2020-2021 Final Budget			<u>11,461,955</u>	<u>14,035,551</u>	<u>15,758,318</u>	<u>10,525,689</u>	<u>51,781,513</u>

C/O - Estimated carry-forward funds from prior year

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CAPITAL PROJECTS FUND (Fund 4)

The District's Capital Outlay Fund is used to account for construction and acquisition of major capital improvements. Included are the acquisition or construction of all major fixed assets. In addition, site improvements, buildings, and equipment purchased as part of a large facility project are included.

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



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San Mateo County Community College District

Capital Projects Fund (Fund 4) - Total District

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	2,702,549	1,541,339	5,268,695	2
3 Local Revenue	6,140,720	9,772,015	3,232,000	3
4 Total Revenue	\$8,843,269	\$11,313,354	\$8,500,695	4
Expenses				
5 Certificated Salaries	\$368	\$368	\$1,000	5
6 Classified Salaries	6,056,676	2,935,067	2,255,658	6
7 Employee Benefits	2,559,388	1,177,092	898,632	7
8 Materials & Supplies	11,673,915	2,763,249	2,624,750	8
9 Operating Expenses	29,777,346	6,165,501	5,856,473	9
10 Capital Outlay	353,660,219	81,707,735	77,612,379	10
11 Total Expenses	\$403,727,912	\$94,749,011	\$89,248,892	11
Transfers & Other				
12 Transfers In	\$21,646,630	\$21,646,630	\$0	12
13 Other Sources	7,750,752	7,750,752	0	13
14 Transfers out	(5,746,242)	(5,746,242)	(400,000)	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$23,651,139	\$23,651,139	(\$400,000)	17
Fund Balance				
18 Net Change in Fund Balance	(\$371,233,504)	(\$59,784,517)	(\$81,148,197)	18
19 Beginning Balance, July 1	364,478,511	364,478,511	304,693,994	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	(\$6,754,993)	\$304,693,994	\$223,545,797	21

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.

2019-20 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2020

		FUND					
LOCATION	PROJECT NAME	NUMBER	2019-20 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE	
CAÑADA	CAN Vista Housing Repairs	40301	7,949,988.44	6,839,352.77	831,228.79	279,406.88	
CAÑADA	CAN Bldg 9 Exterior Envelope Repairs *	40302	(652,688.91)	(652,688.91)	0.00	0.00	
CAÑADA	CAN Housing Maintenance Reserve	40303	536,922.00	8,600.00	1,375.00	526,947.00	
CAÑADA	CAN Housing Capital Reserve	40305	1,205,566.89	0.00	0.00	1,205,566.89	
CAÑADA	CAN Instructional Equipment	43383	2,550,956.47	2,924.69	609.62	2,547,422.16	
CAÑADA	CAN Solar Photovoltaic System	44345	392,076.05	20,857.40	0.00	371,218.65	
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	44347	0.00	0.00	0.00	0.00	
CAÑADA	CAN Bldg 13 Multiple Program Inst. Ctr.	44348	815,000.00	301,000.00	383,092.00	130,908.00	
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	45309	93,964,522.38	51,142,043.01	30,167,339.98	12,655,139.39	
CAÑADA	CAN Bldg 23N Math/Science/Tech	45310	8,725,474.84	4,720,391.64	592,930.01	3,412,153.19	
CAÑADA	CAN Emergency Building Repairs	45311	409,746.15	22,938.01	0.00	386,808.14	
CAÑADA	CAN Technology and Equipment	45312	262,288.33	191,346.94	60,754.21	10,187.18	
CAÑADA	CAN Bldg 9 Exterior Envelope Repairs	45314	6,065,141.00	5,186,231.52	557,877.00	321,032.48	
CAÑADA	CAN Bldg 13 Multiple Program Inst. Ctr.	45317	16,795,000.00	822,078.22	825,779.35	15,147,142.43	
CAÑADA	CAN Bldg 22 Swing Space	45318	5,600,000.00	381,678.61	368,904.01	4,849,417.38	
CAÑADA	CAN Bldgs 16/18 Secondary Effects	45319	3,000,000.00	96,045.40	10,315.01	2,893,639.59	
CAÑADA	CAN Central Plant Upgrade	45315	35,182.95	27,252.95	7,930.00	0.00	
CAÑADA	CAN Small Projects	45322	435,247.01	64,351.00	14,000.00	356,896.01	
CSM	CSM Housing Maintenance Reserve	40403	562,743.41	20,058.41	1,375.00	541,310.00	
CSM	CSM Housing Capital Reserve	40405	5,600,694.07	0.00	0.00	5,600,694.07	
CSM	CSM Instructional Equipment	43483	1,978,150.99	335,440.56	0.00	1,642,710.43	
CSM	CSM FY1819 SMSR Projects	43490	291,173.74	291,173.74	0.00	0.00	
CSM	Ergonomic office furniture (completion)	44435	23,775.20	8,378.07	0.00	15,397.13	
CSM	CSM Claims Contingency	44457	1,175,353.52	0.00	0.00	1,175,353.52	
CSM	CSM Bldg 36 Mechanical Engineering	44459	150,000.00	78,660.00	0.00	71,340.00	
CSM	CSM Bldg 10 Bayview Furniture Refresh	44460	135,583.19	135,583.19	0.00	0.00	
CSM	CSM Water Supply System Upgrade	44461	505,000.00	191,422.50	65,085.00	248,492.50	
CSM	CSM Bldg 3 Modernization	45407	1,687,418.63	279,605.91	85,180.13	1,322,632.59	
CSM	CSM Bldg 17 Student Life/Learning Comm	45408	3,151,097.62	2,419,691.64	50,387.61	681,018.37	
CSM	CSM Bldg 19 Center for Emerging Tech.	45409	2,705,176.34	8,484.00	199,728.00	2,496,964.34	
CSM	CSM Emergency Building Repairs	45411	187,308.03	177,405.56	9,902.47	0.00	
CSM	CSM Edison Lot	45414	6,013,226.60	1,129,348.99	4,768,659.95	115,217.66	
CSM	CSM Water Supply System Upgrade	45415	546,041.68	24,455.60	202,938.80	318,647.28	
CSM	CSM Asphalt Repairs Project*	45416	(37,606.22)	(37,606.22)	0.00	0.00	
CSM	CSM Corp Yard	45417	1,994,550.00	13,450.00	0.00	1,981,100.00	
CSM	CSM Instruction Pool Replaster	45418	265,000.00	219,785.76	0.00	45,214.24	
CSM	CSM Bldg 19 Floor Abatement	45420	400,000.00	0.00	0.00	400,000.00	
CSM	CSM Small Projects	45422	700,643.62	121,928.20	0.00	578,715.42	
DISTRICTWIDE	General Capital Projects	40000	2,369,234.42	0.00	0.00	2,369,234.42	
DISTRICTWIDE	College Contingency	40001	99,706,654.65	5,346,242.30	0.00	94,360,412.35	
DISTRICTWIDE	College One Time Fd Reserve	40006	6,380,282.98	0.00	0.00	6,380,282.98	
DISTRICTWIDE	Aux Services Use Fee	40007	45,472.40	0.00	0.00	45,472.40	
DISTRICTWIDE	DW Construction Planning Internal Svc Fund	40009	16,500.70	12,487.05	0.00	4,013.65	
DISTRICTWIDE	State Capital Project Match	40010	10,446,018.03	0.00	0.00	10,446,018.03	
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	447,900.00	0.00	0.00	447,900.00	
DISTRICTWIDE	DO Rm 303 Furniture Upgrade	42006	5,458.33	0.00	0.00	5,458.33	
DISTRICTWIDE	DW Athletic Fields Replacement	42103	710,763.48	22,072.25	0.00	688,691.23	
DISTRICTWIDE	Redevelopment Program	43001	3,634,479.69	400,000.00	0.00	3,234,479.69	
DISTRICTWIDE	Physical Plant Instructional Support FY1718	43004	149,587.69	149,587.69	0.00	0.00	
DISTRICTWIDE	Property Management	44001	5.07	0.00	0.00	5.07	
DISTRICTWIDE	PE Vans Purchase	44003	303,814.91	0.00	0.00	303,814.91	
DISTRICTWIDE	Student Housing	44005	53,500.00	25,000.00	28,500.00	0.00	
DISTRICTWIDE	District Facilities Projects	44102	5,004,188.90	528,779.79	98,754.07	4,376,655.04	
DISTRICTWIDE	District Funded FCI Contingency	44103	5,060,958.19	0.00	0.00	5,060,958.19	
DISTRICTWIDE	District Facility Improvements	44106	343,025.00	286,544.55	29,574.35	26,906.10	
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	3,329,331.79	80,992.19	0.00	3,248,339.60	
DISTRICTWIDE	DW L-T Support/Service/Maintenance	44111	17,068.93	15,918.30	0.00	1,150.63	
DISTRICTWIDE	HMB Idle Well Termination	44113	150,000.00	2,375.35	16,974.65	130,650.00	
DISTRICTWIDE	DW Irrigation Efficiency	44114	37,521.26	0.00	0.00	37,521.26	
DISTRICTWIDE	DW IT Firewall and Related Security	44115	1,543,955.01	385,910.40	54,830.95	1,103,213.66	
DISTRICTWIDE	DW CIP3 Master	45000	7,001,382.19	0.00	0.00	7,001,382.19	
DISTRICTWIDE	DW CIP3 Planning	45001	5,893,397.25	939,334.52	325,038.53	4,629,024.20	

DISTRICTWIDE	DW Network Core Switch upgrade	45002	142,474.05	135,349.05	0.00	7,125.00
DISTRICTWIDE	DW UPS Device(MDF/IDF) Replacement	45003	221,141.21	5,994.12	0.00	215,147.09
DISTRICTWIDE	DW Network Firewall Switch Replacmt	45005	521,765.86	168,547.16	0.00	353,218.70
DISTRICTWIDE	DW Telephone System Replacement	45006	842,450.52	286,008.70	0.00	556,441.82
DISTRICTWIDE	DW Wireless Access Point(WAP) Repl	45007	178,265.51	161,005.74	0.00	17,259.77
DISTRICTWIDE	DW Network Switch Upgrade (10 GB)	45008	216,944.75	208,885.43	2,570.09	5,489.23
DISTRICTWIDE	DW Server Replacement	45009	1,295,572.51	240,886.71	19,500.00	1,035,185.80
DISTRICTWIDE	DW Fire Alarm Panels Upgrade	45010	554,753.44	12,561.47	3,975.00	538,216.97
DISTRICTWIDE	DW Classroom Security Hardware	45011	273,538.18	208,617.81	21,953.49	42,966.88
DISTRICTWIDE	DW EAS Speaker Coverage Expansion	45014	2,225.61	2,225.61	0.00	0.00
DISTRICTWIDE	DW Video Camera Replacement	45016	711,755.45	186,667.83	1,662.87	523,424.75
DISTRICTWIDE	DW Classroom Projection Screen Repl	45017	95,355.22	8,412.29	1,050.00	85,892.93
DISTRICTWIDE	DW Batting Cage Upgrade	45018	482,900.00	19,073.60	0.00	463,826.40
DISTRICTWIDE	DW Technology Replacement	45019	959,676.04	665,632.35	221,849.13	72,194.56
DISTRICTWIDE	DW Solar and Energy Storage	45020	500,000.00	94,696.50	209,058.50	196,245.00
DISTRICTWIDE	DW Interior LED Lighting Retrofit	45021	1,219.34	1,219.34	0.00	0.00
DISTRICTWIDE	DW Emergency Generators	45023	1,000,000.00	4,980.00	197,088.00	797,932.00
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	9,117.66	9,117.66	0.00	0.00
SKYLINE	SKY Bldg 6 Servery	42206	338,014.28	2,624.81	0.00	335,389.47
SKYLINE	SKY Housing	42210	13,152,589.07	583,570.30	582,295.46	11,986,723.31
SKYLINE	SKY Small Projects	42211	1,921,128.83	219,199.52	388.97	1,701,540.34
SKYLINE	SKY Yr19-20 SMSR Projects	43247	185,549.00	185,482.00	67.00	0.00
SKYLINE	SKY Instructional Equipment	43283	898,992.18	179,975.52	10,898.78	708,117.88
SKYLINE	SKY B6 Fireside Project	44244	100,000.00	58,649.82	41,350.18	0.00
SKYLINE	SKY Bldg 2 Workforce/Econ Dev't	44245	1,197,000.00	868,617.00	87,000.00	241,383.00
SKYLINE	SKY Bldg 1 Social Science/Creative Arts *	45204	(136,843.20)	(136,843.20)	0.00	0.00
SKYLINE	SKY Bldg 12 Environmental Science	45205	10,295,674.16	8,528,321.78	167,948.50	1,599,403.88
SKYLINE	SKY Bldg 2 Workforce/Econ Dev't	45207	18,844,000.00	1,321,696.25	1,225,970.00	16,296,333.75
SKYLINE	SKY Lot L Expansion	45208	4,462.17	4,247.51	0.00	214.66
SKYLINE	SKY Bldg 19 and North Campus Improvements *	45209	(877.26)	(877.26)	0.00	0.00
SKYLINE	SKY Emergency Building Repairs	45211	450,514.67	397,873.89	29,716.49	22,924.29
SKYLINE	SKY Technology and Equipment	45212	166,054.15	166,054.15	0.00	0.00
SKYLINE	SKY Accessible Path of Travel	45213	296,947.38	203,104.00	0.00	93,843.38
SKYLINE	SKY Bldg 5 CTTL Modification	45215	100,468.26	443.66	3,676.00	96,348.60
SKYLINE	SKY Bldg 7 STEM Center	45216	1,126,659.84	1,060,026.98	37,145.49	29,487.37
SKYLINE	SKY Promise Schlr WKFC Career Relo	45217	69,818.45	17,044.55	0.00	52,773.90
SKYLINE	SKY Bldg 3 South Wall Waterproofing	45218	247,536.40	94,167.22	13,134.00	140,235.18
SKYLINE	SKY Portable Replacement	45219	3,131,716.00	426,128.16	74,880.32	2,630,707.52
SKYLINE	SKY Bldg 19 Swing Space	45220	5,000,000.00	517,625.29	689,407.31	3,792,967.40
SKYLINE	SKY Bldg 1 Social Science/Creative Arts Facelift	45221	500,000.00	70,131.87	13,839.60	416,028.53
SKYLINE	SKY Small Projects	45222	799,339.49	421,313.01	147,220.33	230,806.15
SKYLINE	SKY B1 Facelift	45223	14,000,000.00	99,881.47	176,663.50	13,723,455.03
TOTAL			409,474,154.11	100,495,253.22	43,739,373.50	265,239,527.39

* Negative budget and expenditures reflect prior-year corrections.

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ENTERPRISE FUND (Fund 5)

Auxiliary Fund

The District maintains enterprise funds. These funds account for operations that the Board requires to be self-supporting. These funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved and also provide the necessary flexibility to report the retail and operational requirements of these self-supporting services.

The Bookstore Fund is used to account for revenues received and expenses made to operate the District's bookstores. The Cafeteria Fund is used to account for revenues received and expenses related to contracted food service and vending operations of the District. The San Mateo Athletic Club (SMAC) accounts for revenues received and expenses related to the operations of the athletic club and aquatic center. The Community, Continuing, and Corporate Education (CCCE) is the newest addition to the enterprise funds with the goal of increasing and meeting educational opportunities and needs in San Mateo County.



San Mateo County Community College District
Enterprise Fund (Fund 5)
Community, Continuing, and Corporate Education

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Income				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	1,650,000	951,702	1,395,000	3
4 Total Income	\$1,650,000	\$951,702	\$1,395,000	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	652,350	711,616	643,558	6
7 Employee Benefits	308,228	217,874	296,496	7
8 Materials & Supplies	68,000	69,700	40,000	8
9 Operating Expenses	610,000	405,274	400,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$1,638,578	\$1,404,464	\$1,380,054	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	403,000	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$0	\$403,000	\$0	17
Fund Balance				
18 Net Change in Fund Balance	\$11,422	(\$49,762)	\$14,946	18
19 Beginning Balance, July 1	109,635	109,635	59,873	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$121,057	\$59,873	\$74,819	21

San Mateo County Community College District
Enterprise Fund (Fund 5)
Bookstore

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Income				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	7,000,000	5,549,381	5,200,000	3
4 Total Income	\$7,000,000	\$5,549,381	\$5,200,000	4
Expenses				
5 Cost of Sales	\$4,000,000	\$3,444,297	\$3,200,000	5
6 Certificated Salaries	0	0	0	6
7 Classified Salaries	1,988,439	2,005,154	1,915,509	7
8 Employee Benefits	728,242	665,793	682,716	8
9 Materials & Supplies	15,000	15,562	15,000	9
10 Operating Expenses	600,000	498,381	500,000	10
11 Capital Outlay	0	0	0	11
12 Total Expenses	\$7,331,681	\$6,629,187	\$6,313,225	12
Transfers & Other				
13 Transfers In	\$0	\$0	\$0	13
14 Other Sources	0	0	0	14
15 Transfers out	0	0	0	15
16 Contingency	0	0	0	16
17 Other Out Go	0	0	0	17
18 Total Transfers/Other	\$0	\$0	\$0	18
Fund Balance				
19 Net Change in Fund Balance	(\$331,681)	(\$1,079,806)	(\$1,113,225)	19
20 Beginning Balance, July 1	6,760,768	6,760,768	5,680,962	20
21 Adjustments to Beginning Balance	0	0	0	21
22 Net Fund Balance, June 30	\$6,429,087	\$5,680,962	\$4,567,737	22

San Mateo County Community College District
Enterprise Fund (Fund 5)
Cafeteria

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Income				
1 Federal Income	\$0	\$0	\$0	1
2 State Income	0	0	0	2
3 Local Income	350,000	296,050	150,000	3
4 Total Income	\$350,000	\$296,050	\$150,000	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	87,036	106,129	67,431	6
7 Employee Benefits	28,552	37,951	24,049	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	130,000	137,955	130,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$245,588	\$282,035	\$221,480	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$0	\$0	\$0	17
Fund Balance				
18 Net Change in Fund Balance	\$104,412	\$14,015	(\$71,480)	18
19 Beginning Balance, July 1	775,929	775,929	789,944	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$880,341	\$789,944	\$718,464	21

San Mateo County Community College District
Enterprise Fund (Fund 5)
San Mateo Athletic Club / CSM Fitness Center

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	5,982,835	4,971,303	3,750,000	3
4 Total Revenue	\$5,982,835	\$4,971,303	\$3,750,000	4
Expenses				
5 Cost of Goods Sold	\$0	\$0	\$0	5
6 Salaries	373,299	389,228	378,564	6
7 Employee Benefits	156,846	158,890	150,980	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses*	4,596,061	4,469,749	3,706,541	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$5,126,206	\$5,017,867	\$4,236,085	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	218,000	285,576	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(500,000)	(505,729)	(400,000)	16
17 Total Transfers/Other	(\$282,000)	(\$220,153)	(\$400,000)	17
Fund Balance				
18 Net Change in Fund Balance	\$574,629	(\$266,717)	(\$886,085)	18
19 Beginning Balance, July 1	3,887,611	3,887,611	3,620,894	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$4,462,240	\$3,620,894	\$2,734,809	21

*Operating expenses consists of salaries and benefits paid by EXOS

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SPECIAL REVENUE FUND (Fund 6)

This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students and incidentally produce revenue and non-instructional expense. The District maintains one such fund, the Child Development Fund, which is used to account for the activities of the child development centers at the Colleges.



San Mateo County Community College District
2020-21 Budget
Child Development Fund (Fund 60) - Total District

	Skyline	CSM	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$15,000	\$4,000	\$19,000	1
2 State Revenue	54,200	20,000	74,200	2
3 Local Revenue	60,712	102,710	163,422	3
4 Total Revenue	\$129,912	\$126,710	\$256,622	4
Expenses				
5 Certificated Salaries	\$118,196	\$107,532	\$225,728	5
6 Classified Salaries	207,956	330,241	538,197	6
7 Employee Benefits	151,213	215,180	366,393	7
8 Materials & Supplies	13,000	18,547	31,547	8
9 Operating Expenses	1,000	500	1,500	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$491,365	\$672,000	\$1,163,365	11
Transfers & Other				
12 Transfers In	\$361,453	\$545,290	\$906,743	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$361,453	\$545,290	\$906,743	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	21

San Mateo County Community College District
Child Development Fund (Fund 60) - Total District

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$53,194	\$53,194	\$19,000	1
2 State Revenue	262,793	262,793	74,200	2
3 Local Revenue	432,350	431,350	163,422	3
4 Total Revenue	\$748,337	\$747,337	\$256,622	4
Expenses				
5 Certificated Salaries	\$227,508	\$227,508	\$225,728	5
6 Classified Salaries	746,018	746,018	538,197	6
7 Employee Benefits	408,169	408,169	366,393	7
8 Materials & Supplies	67,513	66,513	31,547	8
9 Operating Expenses	1,459	1,459	1,500	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$1,450,668	\$1,449,668	\$1,163,365	11
Transfers & Other				
12 Transfers In	\$702,331	\$702,331	\$906,743	12
13 Other Sources	0	0	0	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	0	0	0	16
17 Total Transfers/Other	\$702,331	\$702,331	\$906,743	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	21

Includes combined total of College of San Mateo and Skyline College.

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EXPENDABLE TRUST FUND (Fund 7)

Student Financial Aid

Funds of this type account for assets held by the District as trustee. Funds in this category include financial aid such as Federal Student Aid PELL/SEOG, Cal Grants, and EOPS Direct Aid to Students.



San Mateo County Community College District
2020-21 Budget
Student Aid Fund (Fund 7) - Total District

	Cañada	CSM	Skyline	2020-2021 Adoption Budget	
Revenue					
1 Federal Revenue	\$2,922,353	\$4,992,532	\$6,171,676	\$14,086,561	1
2 State Revenue	270,000	480,000	600,000	1,350,000	2
3 Local Revenue	550,000	600,000	490,000	1,640,000	3
4 Total Revenue	\$3,742,353	\$6,072,532	\$7,261,676	\$17,076,561	4
Expenses					
5 Certificated Salaries	\$0	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	0	6
7 Employee Benefits	0	0	0	0	7
8 Materials & Supplies	0	0	0	0	8
9 Operating Expenses	0	0	0	0	9
10 Capital Outlay	0	0	0	0	10
11 Total Expenses	\$0	\$0	\$0	\$0	11
Transfers & Other					
12 Transfers In	\$0	\$0	\$0	\$0	12
13 Other Sources	0	0	0	0	13
14 Transfers out	0	0	0	0	14
15 Contingency	0	0	0	0	15
16 Other Out Go	(3,742,353)	(6,072,532)	(7,261,676)	(17,076,561)	16
17 Total Transfers/Other	(\$3,742,353)	(\$6,072,532)	(\$7,261,676)	(\$17,076,561)	17
Fund Balance					
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	18
19 Beginning Balance, July 1	0	0	0	81,380	19
Adjustments to Beginning					
20 Balance	0	0	0	0	20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$81,380	21

San Mateo County Community College District

Student Aid Fund (Fund 7) - Total District

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$17,214,117	\$16,802,908	\$14,086,561	1
2 State Revenue	1,446,206	1,354,518	1,350,000	2
3 Local Revenue	1,665,283	1,638,691	1,640,000	3
4 Total Revenue	\$20,325,606	\$19,796,118	\$17,076,561	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	6
7 Employee Benefits	0	0	0	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	0	0	0	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$0	\$0	\$0	11
Transfers & Other				
12 Transfers In	\$3,511,683	\$3,511,683	\$0	12
13 Other Sources	0	0	0	13
14 Transfers out	(12,600)	(12,600)	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(23,824,689)	(23,295,200)	(17,076,561)	16
17 Total Transfers/Other	(\$20,325,606)	(\$19,796,118)	(\$17,076,561)	17
Fund Balance				
18 Net Change in Fund Balance	\$0	\$0	\$0	18
19 Beginning Balance, July 1	81,380	81,380	81,380	19
Adjustments to Beginning				
20 Balance	0	0	0	20
21 Net Fund Balance, June 30	\$81,380	\$81,380	\$81,380	21

Includes combined total of Cañada College, College of San Mateo, and Skyline College.

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RESERVE FUND FOR POST-RETIREMENT BENEFITS AND EMPLOYEE HOUSING LOAN (Fund 8) Expendable Trust

Also an Expendable Trust, the Reserve for Post- Retirement Benefits was established to reflect the District's liability that has already been incurred and continues to incur as employees earn the right to health benefits upon retirement.

This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 2009, these transfers come from all funds and are now charged as part of the benefit expense in those funds. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

Fund 8 also accounts for the District Employee Housing Loan Program for first-time homebuyers that supplement the employees' down payment savings up to \$150,000 and a closing cost grant for \$1,000.



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San Mateo County Community College District

Reserve Fund for Post Retirement Benefits / Housing Loan (Fund 8) - Central Services

	2019-20 Revised Budget	2019-20 Actual	2020-2021 Adoption Budget	
Revenue				
1 Federal Revenue	\$0	\$0	\$0	1
2 State Revenue	0	0	0	2
3 Local Revenue	120,000	289,324	3,000	3
4 Total Revenue	\$120,000	\$289,324	\$3,000	4
Expenses				
5 Certificated Salaries	\$0	\$0	\$0	5
6 Classified Salaries	0	0	0	6
7 Employee Benefits	3,300,000	3,300,000	7,120,355	7
8 Materials & Supplies	0	0	0	8
9 Operating Expenses	16,000	9,410	16,000	9
10 Capital Outlay	0	0	0	10
11 Total Expenses	\$3,316,000	\$3,309,410	\$7,136,355	11
Transfers & Other				
12 Transfers In	\$0	\$0	\$0	12
13 Other Sources	5,111,793	6,115,649	3,124,169	13
14 Transfers out	0	0	0	14
15 Contingency	0	0	0	15
16 Other Out Go	(3,600,000)	0	0	16
17 Total Transfers/Other	\$1,511,793	\$6,115,649	\$3,124,169	17
Fund Balance				
18 Net Change in Fund Balance	(\$1,684,207)	\$3,095,563	(\$4,009,186)	18
19 Beginning Balance, July 1	13,596,622	13,596,622	16,692,185	19
20 Adjustments to Beginning Balance	0	0	0	20
21 Net Fund Balance, June 30	\$11,912,415	\$16,692,185	\$12,682,999	21

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SUPPLEMENTAL INFORMATION

Resource Allocation Model

Full Absorption Budget

FTE Analysis

Budgeted Inter-Fund Transfers

Cash Flow Summary

Debt Service Payment Schedule

County Treasurer Interest Rates Report



FY20-21 ADOPTED RESOURCE ALLOCATION - FUND 1

Step One: Base Allocation and FTES Allocation

Prior Year Allocations:

Skyline	Canada	CSM	DO	Facilities	Central Services	Total
\$48,708,562	\$30,085,382	\$48,592,472	\$20,767,048	\$16,251,340	\$35,673,274	\$200,078,078
38.24%	23.62%	38.15%				

Prior Year TOTAL FTES:

15-16 FTES	7,649	4,051	6,909			18,609
16-17 FTES	7,294	3,959	6,890			18,143
17-18 FTES	7,119	3,662	6,819			17,599
18-19 FTES	6,881	3,564	6,551			16,996
19-20 FTES	6,661	3,405	6,096			16,162
Five Year Avg.	7,121	3,728	6,653			17,502
% of Total FTES	40.68%	21.30%	38.01%			

Adjustment to PY Allocation:

\$0.00	\$0.00	\$0.00				
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Step Two: Central Services Anticipated Expense Net Increase/Decrease

Skyline	Canada	CSM	DO	Facilities	Central Services	Total
					\$1,434,095	\$1,434,095

Step Three: Allocate Square Footage

\$4.55

Skyline	Canada	CSM	DO	Facilities	Central Services	Total
				\$523,580		\$523,580

Step Four: Allocate Growth Based Upon Increase/Decrease in FTES Average vs. Goals

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
20-21 FTES Projections	6,463	3,284	5,647				15,394
"New" Five Year Average	6,883	3,575	6,401				16,859
Difference	(237)	(153)	(252)				(643)
FTES Growth Allocation	\$0	\$0	\$0				\$0
International Students	-\$691,963	-\$152,911	-\$2,802,514				-\$3,647,388
Sub Total	-\$691,963	-\$152,911	-\$2,802,514				-\$3,647,388

Step Five: Allocate 20% of College Growth Allocation to DO

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
FTES Growth Allocation				\$0			\$0
International Students				-\$911,847			-\$911,847
Total				-\$911,847			-\$911,847

Step Six: Allocate Any Special Amounts Agreed Upon

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
COLA	\$1,597,172	\$1,090,012	\$1,535,668	\$776,774	\$765,106	-119,661	\$5,645,070
Step & LSI	\$572,166	\$332,872	\$431,877	\$194,969	\$360,876	\$0	\$1,892,760
CPI	\$45,506	\$25,184	\$54,045	\$36,372	\$45,364	\$0	\$206,470
Other	\$458,100	-\$159,919	-\$204,242	\$330,185	-\$55,127	\$0	\$368,997
Innovation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,672,944	\$1,288,150	\$1,817,347	\$1,338,302	\$1,116,218	-\$119,661	\$8,113,297

Step Seven: Allocate Any Remaining Available Funds (+/-)

Prior Year Allocation	\$200,078,078	
Property Tax Growth	\$11,713,240	
Other Revenue	-\$4,816,648	
FY20-21 Revenue	\$206,974,670	(excludes Proposition 30/55)

Increase/Decrease from PY Allocation	\$6,896,592
Transfer In from Fund 4 (DO)	\$0
Reserve	\$0
	<u>\$6,896,592</u>

Less Allocations:

Step One	\$0
Step Two	\$1,434,095
Step Three	\$523,580
Step Four	-\$3,647,388
Step Five	-\$911,847
Step Six	\$8,113,297
	<u>\$5,511,737</u>

Available for Allocation **\$1,384,855**

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
PY Site Allocations	\$48,708,562	\$30,085,382	\$48,592,472	\$20,767,048	\$16,251,340		\$164,404,804
% of Total	29.63%	18.30%	29.56%	12.63%	9.88%		100.00%
ADJUSTMENT PER STEP SEVEN:	\$410,294	\$253,423	\$409,316	\$174,930	\$136,892		\$1,384,855

Step Eight: FINAL ALLOCATION

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
PY Site Allocation	\$48,708,562	\$30,085,382	\$48,592,472	\$20,767,048	\$16,251,340	\$35,673,274	\$200,078,078
Step One	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Two	\$0	\$0	\$0	\$0	\$0	\$1,434,095	\$1,434,095
Step Three	\$0	\$0	\$0	\$0	\$523,580	\$0	\$523,580
Step Four	-\$691,963	-\$152,911	-\$2,802,514	\$0	\$0	\$0	-\$3,647,388
Step Five	\$0	\$0	\$0	-\$911,847	\$0	\$0	-\$911,847
Step Six	\$2,672,944	\$1,288,150	\$1,817,347	\$1,338,302	\$1,116,218	-\$119,661	\$8,113,297
Step Seven	\$410,294	\$253,423	\$409,316	\$174,930	\$136,892	\$0	\$1,384,855
Total Increase/Decrease	\$2,391,275	\$1,388,661	-\$575,851	\$601,385	\$1,776,690	\$1,314,433	\$6,896,592
Subtotal	\$51,099,837	\$31,474,043	\$48,016,621	\$21,368,433	\$18,028,030	\$36,987,707	\$206,974,670
Proposition 30/55 Allocation	\$425,832	\$263,020	\$424,817	\$181,555	\$142,076	\$0	\$1,437,300
FY20-21 Site Allocation	\$51,525,669	\$31,737,063	\$48,441,438	\$21,549,988	\$18,170,107	\$36,987,707	\$208,411,970

Full Absorption Budget for 20/21 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
20/21 Site Allocations	\$ 51,525,669	\$ 31,737,063	\$ 48,441,438	\$ 21,549,988	\$ 18,170,107	\$ 36,987,705	\$ 208,411,970
Central Services	\$ 11,294,946	\$ 7,897,627	\$ 12,223,797	\$ 3,302,209	\$ 2,269,126	\$ (36,987,705)	\$ -
Subtotal	\$ 62,820,615	\$ 39,634,690	\$ 60,665,235	\$ 24,852,197	\$ 20,439,233	\$ -	\$ 208,411,970
Facilities Allocation	\$ 6,414,376	\$ 5,606,340	\$ 8,133,024	\$ 285,493	\$ (20,439,233)		\$ -
Subtotal	\$ 69,234,991	\$ 45,241,030	\$ 68,798,260	\$ 25,137,690	\$ -	\$ -	\$ 208,411,970
District Office	\$ 9,038,266	\$ 6,587,260	\$ 9,512,163	\$ (25,137,689)			\$ -
Total	\$ 78,273,257	\$ 51,828,291	\$ 78,310,422	\$ 0	\$ -	\$ -	\$ 208,411,970
% of Total funding	38%	25%	38%				
FTES Goal for 20/21	6,463	3,284	5,647				15,394
% of Total FTES	42%	21%	37%				
\$ per FTES	\$ 12,111	\$ 15,782	\$ 13,868				\$ 13,539
\$ before absorption	\$ 7,972	\$ 9,664	\$ 8,578				
% of base amt/total	66%	61%	62%				

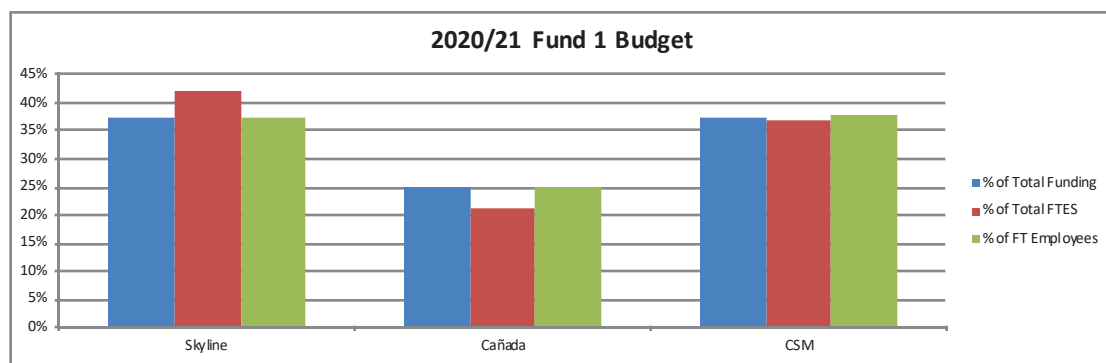
Detail of Allocations

Central Services:

Utilities	31%	27%	40%	1%			
Square footage	560,098	489,541	710,169	24,929			1,784,737
	\$ 1,325,107	\$ 1,158,180	\$ 1,680,152	\$ 58,978	\$ (4,222,417)	\$ -	
Retiree/other benefits	29%	19%	29%	9%	14%		
Number of FT employees	311	208	315	103	151		1,088
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance							
Based upon square footage	\$ 883,630	\$ 772,317	\$ 1,120,387	\$ 39,329	\$ (2,815,663)		
Managed hiring				\$ 500,000	\$ (500,000)		
Salary commitments							
Based upon # of Faculty & Classified	273	169	276				718
	\$ 2,122,054	\$ 1,313,652	\$ 2,145,373	\$ -	\$ -	\$ (5,581,079)	
Staff development							
Based upon # of FT Employees	\$ 219,279	\$ 146,656	\$ 222,099	\$ 72,623	\$ 106,467	\$ (767,123)	

Full Absorption Budget for 20/21 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Districtwide Technology							
PCs	1,234	1,288	1,403	362			
Macs	385	258	535	12			
Total	1,619	1,546	1,938	374			
Percent of Computers	30%	28%	35%	7%			
	\$ 1,075,139	\$ 1,026,661	\$ 1,286,979	\$ 248,364		\$ (3,637,143)	
Consultant/Legal/Election							
Percent of Budget	30%	19%	28%	13%	11%		
	\$ 296,065	\$ 182,360	\$ 278,343	\$ 123,826	\$ 104,405	\$ (985,000)	
Formula Adjustment / Contracts							
Per Site	\$ 104,518	\$ 47,223	\$ 84,074	\$ 70,000	\$ 212,500	\$ (518,315)	
Apprenticeship							
Per college	\$ 8,413		\$ 458,949			\$ (467,362)	
Miscellaneous & Museum of Tolerance							
Per college	\$ 26,667	\$ 26,667	\$ 26,667	\$ -		\$ (80,000)	
Percent of Budget	\$ 5,234,075	\$ 3,223,911	\$ 4,920,773	\$ 2,189,089	\$ 1,845,754	\$ (17,413,603)	
District Office:							
General Services							
Percent of Budget	\$ 305,782	\$ 188,345	\$ 287,478	\$ (781,605)			
Business / Administrative Services							
Percent of Budget	\$ 1,505,604	\$ 927,372	\$ 1,415,482	\$ (3,848,458)			
Information Technology							
PCs	1,234	1,288	1,403	362			
Macs	385	258	535	12			
Total	1,619	1,546	1,938	374			
Percent of Computers	30%	28%	35%	7%			
	\$ 2,403,492	\$ 2,295,120	\$ 2,877,064	\$ 555,223	\$ 8,130,899		
Human Resources							
Number of FT employees	\$ 873,146	\$ 583,969	\$ 884,376	\$ (2,341,492)			
International Education							
Number of Int'l FTES	160	91	205				456
	\$ 566,123	\$ 321,983	\$ 725,345	\$ (1,613,451)			
Chancellor's Office/Foundation/Board							
Number of FT employees	\$ 1,107,403	\$ 740,642	\$ 1,121,646	\$ (2,969,691)			
Educational Services							
Number of FT employees	\$ 449,096	\$ 300,360	\$ 454,872	\$ (1,204,329)			
Community & Government Relations							
Number of FT employees	\$ 178,437	\$ 119,340	\$ 180,732	\$ (478,509)			
Remaining Allocation							
Percent of Budget	\$ 1,649,183	\$ 1,110,129	\$ 1,565,167	\$ (4,324,478)			



**San Mateo County Community College District
FTES Analysis**

	Annual 2014-15	Annual 2015-16	Annual 2016-17	Annual 2017-18	Annual 2018-19	Annual 2019-20
College of San Mateo						
Resident						
Fall & Spring	5,574	5,429	5,187	5,016	4,842	4,600
Fall & Spring (N/C*)	4	3	3	3	2	1
Summer	757	718	654	649	639	636
Summer (N/C*)	1	0	0	0	0	0
Total, Resident	6,336	6,150	5,845	5,667	5,484	5,238
Apprenticeship	62	64	94	99	101	109
Flex-time	5	8	5	5	6	12
Non-Resident						
Fall & Spring	472	642	881	966	886	684
Fall & Spring (N/C*)	1	1	1	1	0	0
Summer	31	44	64	79	74	54
Summer (N/C*)	0	0	0	0	0	0
Total, Non-Resident	504	687	947	1,046	960	737
Total, College of San Mateo	6,907	6,909	6,891	6,818	6,551	6,096
Cañada College						
Resident						
Fall & Spring	3,419	3,333	3,203	2,933	2,836	2,701
Fall & Spring (N/C*)	24	16	0	0	0	7
Summer	488	450	460	456	439	424
Summer (N/C*)	9	8	4	0	0	2
Total, Resident	3,940	3,807	3,668	3,390	3,276	3,134
Apprenticeship	0	0	0	0	0	0
Flex-time	5	6	6	5	5	5
Non-Resident						
Fall & Spring	134	216	255	225	248	232
Fall & Spring (N/C*)	2	2	0	0	0	1
Summer	16	19	30	42	35	33
Summer (N/C*)	0	1	0	0	0	0
Total, Non-Resident	152	238	285	267	282	266
Total, Cañada College	4,097	4,051	3,959	3,661	3,563	3,405

**San Mateo County Community College District
FTES Analysis**

	Annual 2014-15	Annual 2015-16	Annual 2016-17	Annual 2017-18	Annual 2018-19	Annual 2019-20
Skyline College						
Resident						
Fall & Spring	6,531	6,245	5,911	5,784	5,580	5,383
Fall & Spring (N/C*)	81	55	46	34	24	27
Summer	1,067	1,025	918	829	800	788
Summer (N/C*)	7	6	5	5	2	4
Total, Resident	7,686	7,331	6,880	6,652	6,406	6,202
Apprenticeship	2	5	3	2	2	4
Flex-time	3	4	4	4	7	7
Non-Resident						
Fall & Spring	193	276	369	408	414	401
Fall & Spring (N/C*)	4	2	3	3	2	2
Summer	23	31	35	50	50	46
Summer (N/C*)	0	0	0	0	0	0
Total, Non-Resident	220	309	407	461	465	448
Total, Skyline College	7,911	7,649	7,294	7,118	6,881	6,661
District						
Resident						
Fall & Spring	15,524	15,007	14,302	13,733	13,259	12,684
Fall & Spring (N/C*)	109	74	49	36	26	35
Summer	2,312	2,193	2,032	1,935	1,878	1,848
Summer (N/C*)	17	14	9	5	2	6
Total, Resident	17,962	17,288	16,392	15,709	15,165	14,573
Apprenticeship	64	69	97	101	103	113
Flex-time	13	18	15	14	18	24
Non-Resident						
Fall & Spring	799	1,134	1,506	1,599	1,547	1,316
Fall & Spring (N/C*)	7	5	4	4	2	3
Summer	70	94	129	170	159	133
Summer (N/C*)	0	1	0	0	0	0
Total, Non-Resident	876	1,234	1,639	1,774	1,708	1,452
Total, District	18,915	18,609	18,144	17,597	16,995	16,162

*N/C = Non-credit

2020-21 Budgeted Interfund Transfers Budget

To

Fund	General Insurance 1	2	Debt Service 25	Capital Projects 3	Enterprise Funds 4	Child Developmt 6	Financial Aid 7	Reserve for Post-Ret Ben 8	Total
1		2,974,620		6,425,837		506,743			9,907,200
2									0
25									0
3									0
4						400,000			400,000
Enterprise									0
6									0
7									0
8									0
Total	0	2,974,620	0	6,425,837	0	906,743	0	0	10,307,200

Form

San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING JUNE 30, 2020

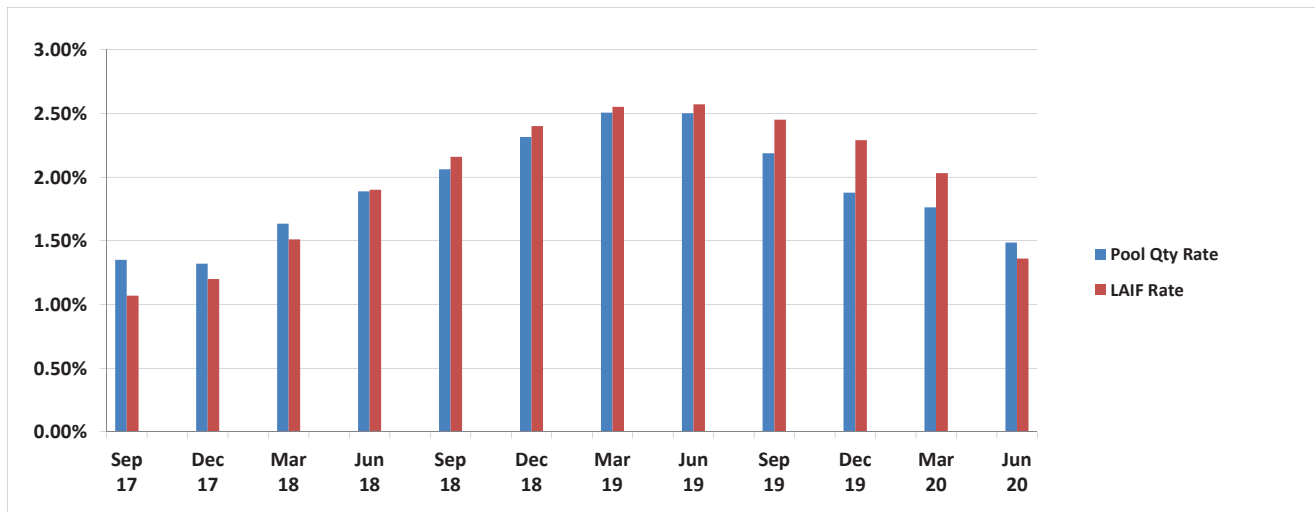
	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Services FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
Beg. Cash Balance in County Treasury	19,504,739.52	4,333,239.15	35,524,514.25	75,626,419.30	373,190,327.42	82,972.29	33,632.38	-
Cash inflow from operations:								
Year-to-date Income	212,634,022.39		49,092,483.55	71,661,916.45	40,710,735.98	1,449,667.65	23,307,800.08	6,404,973.06
Accounts Receivable	(3,655,522.52)	132.10	(79,631.47)	(1,860,356.35)	(12,006,984.86)	(12,728.05)	(2,731,845.33)	(119,608.61)
Advances / Prepaid	(468,487.75)	131,814.28	(218,808.78)	(10,184.60)	325,649.76			
Cash awaiting for deposit	105,904.98							
Total Income	228,120,656.62	4,465,185.53	84,318,557.55	145,417,794.80	402,219,728.30	1,519,911.89	20,609,587.13	6,285,364.45
Cash outflow for operations:								
Year to date expenditure	200,070,316.90		55,271,351.54	69,430,590.99	100,495,253.22	1,449,667.65	23,307,800.08	3,309,410.00
Deferred Income	262,534.41		2,302,640.63	50.50	87,506.00	62,098.00		
Account Payable	(2,650,564.50)	(429,909.36)	(2,032,973.36)	37,273.76	5,638,659.28	4,742.98	(2,771,096.95)	
Cash Balance From Operations	30,438,369.81	4,895,094.89	28,777,538.74	75,949,879.55	295,998,309.80	3,403.26	72,884.00	2,975,954.45
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	-			-				
TRANS	-							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	599.79							-
County Pool Balance	-							12,441,331.83
Special Bond								-
C.O.P. & Others	30,158,533.85							-
Total Beg. Balance	30,159,133.64				5,000.00			12,441,331.83
Y.T.D. Investment Balance								
LAIF Balance	612.06							-
County Pool Balance	-							15,417,286.28
Special Bond								-
C.O.P./Bank CD	31,170,235.64				5,000.00			-
Y.T.D. Balance	31,170,847.70				5,000.00			15,417,286.28
Net Cash changes from Investment	(1,011,714.06)				-			(2,975,954.45)
Net changes from unrealized gain / (loss)								-
Cash Balance in County Treasury	29,426,655.75	4,895,094.89	28,777,538.74	75,949,879.55	295,998,309.80	3,403.26	72,884.00	-
Net Cash (Excluding TRANS & Trusts)	29,426,655.75	4,895,094.89	28,777,538.74	75,949,879.55	295,998,309.80	3,403.26	72,884.00	-

**San Mateo County Community College District
Combined Debt Service Schedules**

	Election of 2001	Election of 2005	2012	2014	Series A	Series B	2018	2019 Forward Delivery	
<u>Period</u>	<u>Authorization</u>	<u>Authorization</u>	<u>Refunding Bonds</u>	<u>Refunding Bonds</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Refunding Bonds</u>	<u>Refunding Bonds</u>	<u>Total</u>
9/1/2020	6,405,000.00	18,030,000.00	10,621,862.50	2,567,625.00	1,592,875.00	15,881,912.50	662,693.75	568,125.00	56,330,093.75
3/1/2021	0.00	0.00	758,962.50	2,062,725.00	1,592,875.00	5,625,812.50	662,693.75	568,125.00	11,271,193.75
9/1/2021	11,375,000.00	19,365,000.00	6,703,962.50	2,577,725.00	1,592,875.00	9,530,812.50	662,693.75	568,125.00	52,376,193.75
3/1/2022	0.00	0.00	640,062.50	2,052,425.00	1,592,875.00	5,528,187.50	662,693.75	568,125.00	11,044,368.75
9/1/2022	12,135,000.00	20,830,000.00	6,865,062.50	2,587,425.00	1,797,875.00	5,528,187.50	662,693.75	568,125.00	50,974,368.75
3/1/2023	0.00	0.00	499,437.50	2,041,725.00	1,587,750.00	5,528,187.50	662,693.75	568,125.00	10,887,918.75
9/1/2023	11,985,000.00	22,325,000.00	8,049,437.50	2,296,725.00	1,972,750.00	5,898,187.50	662,693.75	568,125.00	53,757,918.75
3/1/2024	0.00	0.00	339,000.00	2,036,625.00	1,578,125.00	5,518,937.50	662,693.75	568,125.00	10,703,506.25
9/1/2024	12,785,000.00	23,905,000.00	4,499,000.00	5,541,625.00	2,158,125.00	6,363,937.50	662,693.75	568,125.00	56,483,506.25
3/1/2025	0.00	0.00	235,000.00	1,949,000.00	1,563,625.00	5,497,812.50	662,693.75	568,125.00	10,476,256.25
9/1/2025	13,630,000.00	25,575,000.00	4,750,000.00	5,604,000.00	2,353,625.00	6,857,812.50	662,693.75	568,125.00	60,001,256.25
3/1/2026	0.00	0.00	122,125.00	1,857,625.00	1,543,875.00	5,463,812.50	662,693.75	568,125.00	10,218,256.25
9/1/2026	14,520,000.00	27,345,000.00	5,007,125.00	5,657,625.00	2,308,875.00	7,633,812.50	662,693.75	568,125.00	63,703,256.25
3/1/2027	0.00	0.00	0.00	1,762,625.00	1,524,750.00	5,409,562.50	662,693.75	568,125.00	9,927,756.25
9/1/2027	21,785,000.00	29,205,000.00	0.00	5,322,625.00	2,524,750.00	8,194,562.50	662,693.75	568,125.00	68,262,756.25
3/1/2028	0.00	0.00	0.00	1,673,625.00	1,499,750.00	5,339,937.50	662,693.75	568,125.00	9,744,131.25
9/1/2028	22,930,000.00	31,165,000.00	0.00	5,348,625.00	2,754,750.00	8,794,937.50	662,693.75	568,125.00	72,224,131.25
3/1/2029	0.00	0.00	0.00	1,581,750.00	1,468,375.00	5,253,562.50	662,693.75	568,125.00	9,534,506.25
9/1/2029	6,895,000.00	33,245,000.00	0.00	22,591,750.00	2,998,375.00	9,428,562.50	662,693.75	568,125.00	76,389,506.25
3/1/2030	0.00	0.00	0.00	1,056,500.00	1,430,125.00	5,149,187.50	662,693.75	568,125.00	8,866,631.25
9/1/2030	26,125,000.00	35,425,000.00	0.00	5,066,500.00	3,260,125.00	10,099,187.50	662,693.75	568,125.00	81,206,631.25
3/1/2031	5,815,000.00	0.00	0.00	7,746,250.00	1,384,375.00	5,025,437.50	662,693.75	568,125.00	21,201,881.25
9/1/2031	0.00	34,995,000.00	0.00	8,296,500.00	3,469,375.00	10,885,437.50	662,693.75	568,125.00	58,877,131.25
3/1/2032	0.00	0.00	0.00	598,750.00	1,332,250.00	4,878,937.50	662,693.75	568,125.00	8,040,756.25
9/1/2032	0.00	36,680,000.00	0.00	8,413,750.00	3,762,250.00	11,643,937.50	662,693.75	568,125.00	61,730,756.25
3/1/2033	0.00	0.00	0.00	403,375.00	1,271,500.00	4,709,812.50	662,693.75	568,125.00	7,615,506.25
9/1/2033	0.00	39,325,000.00	0.00	8,388,375.00	4,071,500.00	12,449,812.50	662,693.75	568,125.00	65,465,506.25
3/1/2034	0.00	0.00	0.00	203,750.00	1,215,500.00	4,516,312.50	662,693.75	568,125.00	7,166,381.25
9/1/2034	0.00	42,110,000.00	0.00	8,353,750.00	4,385,500.00	13,311,312.50	662,693.75	568,125.00	69,391,381.25
3/1/2035	0.00	0.00	0.00	0.00	1,136,250.00	4,340,412.50	662,693.75	568,125.00	6,707,481.25
9/1/2035	0.00	45,035,000.00	0.00	0.00	4,731,250.00	14,175,412.50	8,992,693.75	568,125.00	73,502,481.25
3/1/2036	0.00	0.00	0.00	0.00	1,046,375.00	4,143,712.50	496,093.75	568,125.00	6,254,306.25
9/1/2036	0.00	48,110,000.00	0.00	0.00	1,046,375.00	15,603,712.50	8,896,093.75	4,108,125.00	77,764,306.25
3/1/2037	0.00	0.00	0.00	0.00	1,046,375.00	3,914,512.50	328,093.75	479,625.00	5,768,606.25
9/1/2037	0.00	51,350,000.00	0.00	0.00	1,046,375.00	16,574,512.50	8,778,093.75	4,489,625.00	82,238,606.25
3/1/2038	0.00	0.00	0.00	0.00	1,046,375.00	3,661,312.50	159,093.75	379,375.00	5,246,156.25
9/1/2038	0.00	54,750,000.00	0.00	0.00	1,046,375.00	17,601,312.50	8,644,093.75	4,889,375.00	86,931,156.25
3/1/2039	0.00	0.00	0.00	0.00	1,046,375.00	3,399,937.50	0.00	266,625.00	4,712,937.50
9/1/2039	0.00	0.00	0.00	0.00	1,046,375.00	18,669,937.50	0.00	5,311,625.00	25,027,937.50
3/1/2040	0.00	0.00	0.00	0.00	1,046,375.00	3,113,625.00	0.00	140,500.00	4,300,500.00
9/1/2040	0.00	0.00	0.00	0.00	1,046,375.00	19,793,625.00	0.00	5,760,500.00	26,600,500.00
3/1/2041	0.00	0.00	0.00	0.00	1,046,375.00	2,696,625.00	0.00	0.00	3,743,000.00
9/1/2041	0.00	0.00	0.00	0.00	7,931,375.00	20,431,625.00	0.00	0.00	28,363,000.00
3/1/2042	0.00	0.00	0.00	0.00	874,250.00	2,253,250.00	0.00	0.00	3,127,500.00
9/1/2042	0.00	0.00	0.00	0.00	8,449,250.00	21,783,250.00	0.00	0.00	30,232,500.00
3/1/2043	0.00	0.00	0.00	0.00	684,875.00	1,765,000.00	0.00	0.00	2,449,875.00
9/1/2043	0.00	0.00	0.00	0.00	9,004,875.00	23,205,000.00	0.00	0.00	32,209,875.00
3/1/2044	0.00	0.00	0.00	0.00	476,875.00	1,229,000.00	0.00	0.00	1,705,875.00
9/1/2044	0.00	0.00	0.00	0.00	9,591,875.00	24,714,000.00	0.00	0.00	34,305,875.00
3/1/2045	0.00	0.00	0.00	0.00	249,000.00	641,875.00	0.00	0.00	890,875.00
9/1/2045	0.00	0.00	0.00	0.00	10,209,000.00	26,316,875.00	0.00	0.00	36,525,875.00
Total:	\$166,385,000.00	\$638,770,000.00	\$49,091,037.50	\$125,641,375.00	\$126,438,375.00	\$465,976,437.50	\$56,175,068.75	\$44,005,375.00	\$1,672,482,668.75

Quarterly Interest Rate for County Pool vs Sacramento LAIF

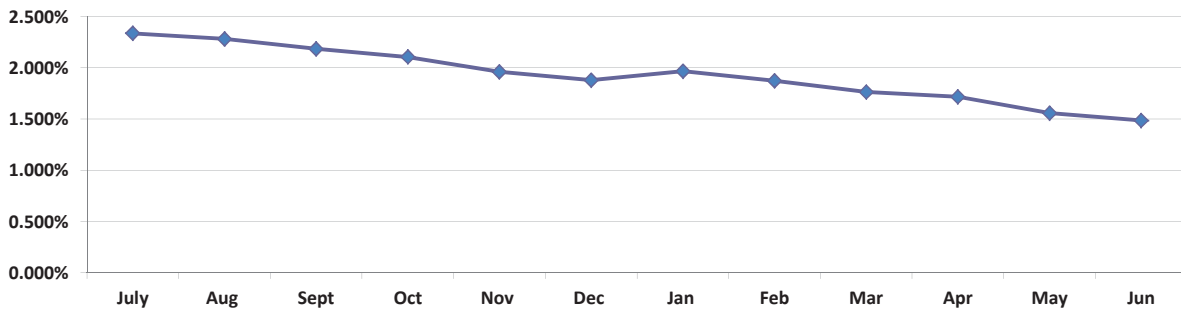
	Pool Qty Rate	LAIF Rate
Sep 17	1.35%	1.07%
Dec 17	1.32%	1.20%
Mar 18	1.63%	1.51%
Jun 18	1.89%	1.90%
Sep 18	2.06%	2.16%
Dec 18	2.32%	2.40%
Mar 19	2.51%	2.55%
Jun 19	2.50%	2.57%
Sep 19	2.19%	2.45%
Dec 19	1.88%	2.29%
Mar 20	1.76%	2.03%
Jun 20	1.49%	1.36%



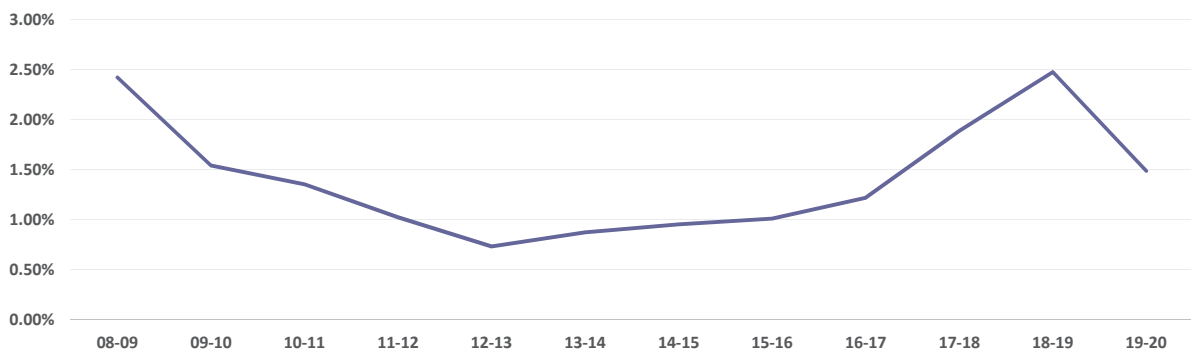
County Interest Rate : <http://www.sanmateocountytreasurer.org/investmentReports.html>

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
July	3.20%	1.12%	1.25%	1.04%	0.77%	0.75%	0.70%	0.72%	0.900%	1.250%	2.000%	2.336%
Aug	3.00%	0.92%	1.48%	1.25%	0.88%	0.75%	0.77%	0.85%	0.920%	1.350%	2.020%	2.281%
Sept	3.44%	1.02%	1.64%	1.31%	0.98%	0.79%	0.82%	0.84%	0.944%	1.351%	2.060%	2.186%
Oct	2.30%	1.04%	1.25%	1.04%	0.88%	0.75%	0.80%	0.90%	0.900%	1.300%	2.160%	2.105%
Nov	2.45%	1.10%	1.25%	1.04%	1.00%	0.75%	0.80%	0.90%	1.130%	1.300%	2.230%	1.959%
Dec	2.54%	1.11%	1.04%	1.19%	0.97%	0.72%	0.83%	0.88%	1.042%	1.321%	2.315%	1.879%
Jan	2.05%	1.02%	1.10%	1.01%	0.75%	0.75%	1.00%	0.89%	1.050%	1.400%	2.450%	1.967%
Feb	1.92%	1.02%	1.15%	1.02%	0.75%	0.75%	0.88%	0.92%	1.100%	1.500%	2.450%	1.871%
Mar	1.60%	1.01%	1.12%	1.04%	0.84%	0.75%	0.98%	0.99%	1.129%	1.633%	2.505%	1.762%
Apr	1.77%	0.94%	1.07%	1.00%	0.73%	0.62%	0.65%	0.88%	1.130%	1.709%	2.452%	1.717%
May	2.15%	1.15%	1.10%	1.00%	0.73%	0.67%	0.80%	0.97%	1.180%	1.828%	2.494%	1.557%
Jun	2.42%	1.54%	1.35%	1.02%	0.73%	0.87%	0.95%	1.01%	1.218%	1.888%	2.476%	1.485%

County Investment Pool Rate of Return
by Month in 2019-20



Rate of Return at each Fiscal Year End June 30



LAIF

	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
July															
August															
September	3.18%	4.93%	5.24%	2.77%	0.90%	0.51%	0.38%	0.35%	0.26%	0.24%	0.32%	0.60%	1.07%	2.16%	2.45%
October															
November															
December	3.63%	5.11%	4.96%	2.54%	0.60%	0.46%	0.38%	0.32%	0.26%	0.25%	0.37%	0.68%	1.20%	2.40%	2.29%
January															
February															
March	4.03%	5.17%	4.18%	1.91%	0.56%	0.51%	0.38%	0.28%	0.23%	0.26%	0.46%	0.78%	1.51%	2.55%	2.03%
April															
May															
June	4.53%	5.23%	3.11%	1.51%	0.56%	0.48%	0.38%	0.24%	0.22%	0.28%	0.55%	0.92%	1.90%	2.57%	1.36%
Qty Avg	3.84%	5.11%	4.37%	2.18%	0.66%	0.49%	0.38%	0.30%	0.24%	0.26%	0.43%	0.75%	1.42%	2.42%	2.03%

BOARD REPORT NO. 20-9-2C

TO: Members of the Board of Trustees

FROM: Michael Claire, Chancellor

PREPARED BY: Jose Nunez, Vice Chancellor, Facilities Planning, Maintenance & Operations,
Public Safety, 358-6836
Bill Woods, Chief/Director of Public Safety, 358-6840

UPDATE ON DISTRICT PUBLIC SAFETY DEPARTMENT PRACTICES

Staff have formally briefed the Board of Trustees on several prior occasions (November 8, 2017, March 14, 2018, April 25, 2018, May 16, 2018 and July 24, 2019) about the results of the (Margolis Healy) Public Safety Study. The study was widely briefed to student, faculty and staff stakeholder groups all across the District in spring 2018. At its May 16, 2018 meeting, the Board adopted staff recommendations to maintain the current model of a non-sworn and unarmed Public Safety Department and for implementing the 71 operational recommendations offered by Margolis Healy in their report. The Department continues to implement those recommendations. Further, the Board agreed that regardless of the implementation of any alternate operating scenario, the Department of Public Safety (DPS) should become fully staffed, update needed technologies, engage and invest in training around community engagement practices, de-escalation, crime prevention, and unconscious bias. This approach is the current operating model of the Department.

As part of their recommendations, staff also contemplated the exploration of alternative models, such as a School Resource Officer model. The Public Safety Department began their work to implement the recommendations of the study and planned a reasonable implementation period before further exploring the School Resource Officer model. At the time when the Department was ready to re-engage on this issue, there were senior departmental leadership changes with two partner law enforcement agencies, including the retirement of the Chief at San Mateo Police Department, and the movement of the hiring of the Chief of the San Bruno Police Department as the new Chief in San Mateo. The Department felt it was critical to have the new Chiefs in place before engaging further on the School Resource Officer discussion. With the current social environment and with grave concerns about use of force by police, staff recommends indefinitely tabling further discussion or consideration of the School Resource Officer model.

The District's Department of Public Safety recognizes the frustration many persons are experiencing, related to recent violent law enforcement-related events across our nation. The Department is fully aware of the population we serve and it strives to ensure its staff is culturally competent and that it aligns itself with the anti-racism posture of the District. While DPS is not a sworn or armed police department, it realizes that some in our campus communities may have mistakenly seen the Department as such. With this in mind, over the last few years, DPS has made operational changes to "de-militarize" and "de-police" the department. Below are additional measures the Department has taken to support the students, faculty, staff and visitors who learn, work and visit our campuses and offices.

Campus Engagement

- DPS has modified its uniform, removing badges and patches, which are commonly associated with sworn law enforcement, from shirts and outerwear. Public Safety Officers in the Department now

wear polo shirts simply emblazoned with the SMCCCD district logo. This change has softened the appearance and DPS staff have been told that this change has made some look at officers as more approachable.

- The Department has also modified its staffing schedule so that the same officers are on the same campuses during the same times. This is an important way to cultivate relationships with staff, faculty and students. Members of our communities feel more comfortable in passing on safety information or concerns to people that they are familiar with or with whom they have an established relationship.
- Last summer, members of the Department attended a three-day training on crime prevention and community engagement.
- The Department instituted “Canopy Days” in which officers can be found out in open areas of campuses, under a canopy, providing helpful information, along with donuts, coffee and pizza. This provides an informal setting for all in our community to stop by and chat with officers, gather information, have a snack and ask questions.
- Last year, DPS instituted Public Safety Student Advisory Committees on each campus. These student committees met each month with the public safety captain that oversees DPS operations at that campus and provide an opportunity for two-way dialogue that help foster mutual understanding and resolve issues. Sometimes conversations are related to DPS operations and policies, sometimes students inquire about jobs and careers in law enforcement, sometimes students use this opportunity to bring safety or security concerns to the Department in an informal and casual way.

Mission, Vision and Values

In these times of violence, social unrest and racist actions, the Department felt it was necessary to adopt and promote an updated mission, value and vision statement. This statement was developed by the DPS leadership and serves as the department’s philosophy.

Mission Statement

The Department of Public Safety at San Mateo County Community College District exists to support the educational missions of our District and Colleges.

Through our partnership with our campus communities, we strive to provide a safe and secure college environment for all students, staff, faculty, and visitors. With a highly visible presence and professional interactions with all on our three campuses, the Department of Public Safety is committed to achieving this mission through the provision of a variety of services, and respect for all in our diverse campus communities.

Vision

The Department of Public Safety strives to be highly visible, diligent, and service-driven in meeting the public safety and security needs of the students, faculty, staff, and visitors to our district communities.

Values***Human Life***

We value human life and dignity above all else. We give first priority to situations which threaten life. We treat all people with courtesy and respect. We are compassionate and caring.

Service

We value the opportunity to serve our campus communities effectively and equitably. We respect the importance of a crime prevention alliance with all and a united effort to keep our campuses safe and secure. We look for opportunities to provide service and to be of assistance, and strive to be helpful and approachable.

Respect

We recognize our responsibilities and will treat others as we would like to be treated. We will faithfully, and without bias, honor our obligations to our campus community. We believe that Black lives matter.

Excellence

There is always room for improvement—and that the never-ending search for improvement leads to excellence. We aim for excellence in everything we do.

This statement will be posted in the lobbies of all DPS offices and added to the DPS webpage.

Training and Professional Development

The Department also recognizes training as an important part of maintaining a team that uses standardized practices and operations. During bi-annual department training, the following trainings have taken place over the last few years:

- Conflict Resolution – Nancy Nelson (SMCCD Continuing Ed)
- Implicit Bias – Jeremiah Sims (Director of Equity CSM)
- Implicit Bias – (Skyline Office of Equity)
- Communication, De-escalation and Understanding Trauma – Michele Batista (Director of Student Services, Skyline College)
- Crisis Intervention Training – San Mateo County (approx. 1/3 of officers have completed)

The following department training was planned and was postponed, due to Covid-19:

- Campus Mental Health Issues – Makiko Ueda – (Coordinator, CSM Prof Counseling)
- AB 390 Training/State mandated for campus Security – Working on online option
- De-escalation Techniques for Campuses – Working on online option

Use of Force

Great concern has centered on use of force protocols and guidelines among law enforcement and public safety organizations in recent months, and appropriately so. The Department of Public Safety has reviewed its protocols and has very strict guidelines and expectations. The Department is not armed with lethal weapons and officers only carry on their person basic safety equipment including pepper spray. Incidents

that require force or elevated physical interaction are referred to the respective law enforcement agency that serves the respective District location. District Public Safety officers observe and report.

As a further example of limiting use of force, Department of Public Safety guidelines on the use of chokeholds include:

- *Chokeholds and Strangulation:* Department members shall not use chokeholds or strangulation techniques as a means of control except as a last resort during a life and death struggle.
- *Reporting:* Any use of physical force shall be reported to the officer's supervisor as soon as practical.
- *Intervention:* Officers and employees shall be responsible for reporting witnessed use of force violations. When practical, officers shall intervene through verbal or physical means to prevent physical harm to the subject as a result of the misapplication of force.

Moving Forward

The safety of students, staff, faculty and visitors to District sites is paramount to the Department. Ensuring that everyone who uses our campuses feels welcomed and safe is essential to allowing the District to facilitate the critical educational and community services it offers. The Department understands its role in helping support that environment and is committed to working collaboratively with students, staff, faculty and members of the community to ensure that policies and practices are unbiased, anti-racist, respective of the populations it serves. The Department will continue to engage members of the campus communities in identifying ways to provide better levels of service and engagement and will engage in training and professional development to provide all of its employees with opportunities to be current on and proficient in the most current thinking and practices in effective public safety methods.

BOARD REPORT NO. 20-9-3C

TO: Members of the Board of Trustees

FROM: Michael Claire, Chancellor

PREPARED BY: Mitchell Bailey, Vice Chancellor/Chief of Staff, 574-6510

**DISCUSSION OF FUTURE ACTIVITIES RELATING TO SOUTH BAY REGIONAL PUBLIC
SAFETY TRAINING CONSORTIUM POLICIES AND PRACTICES**

At its meeting on June 24, 2020, the Board received a presentation on the South Bay Regional Public Safety Training Consortium relating to addressing cultural sensitivity and people with disabilities in the Police Academy. The discussion led the Board to want to consider additional opportunities it could explore in advocating for modifications to standards and practices mandated for the Academy.

The Board will discuss its interest in pursuing any future collaborations with Consortium members to advocate for any policy or practice changes from the state.

BOARD REPORT NO. 20-9-4C

TO: Members of the Board of Trustees

FROM: Michael Claire, Chancellor

PREPARED BY: Mitchell Bailey, Vice Chancellor/Chief of Staff, 574-6510
Dr. Aaron McVean, Vice Chancellor, Educational Services and Planning

**UPDATE ON COVID-19 FALL 2020 OPERATING PROCEDURES AND
IMPLICATIONS FOR PLANNING AND OPERATIONS FOR SPRING 2020 SEMESTER**

The Board has received regular updates on the District's operations relating to COVID-19 and the impacts on educational and administrative functions. The District has been planning and operating in a remote modality since March 2020 based on guidance and protocols from county and state health officials.

Last week, Governor Newsom announced a new schematic by which counties will be classified and allowed to resume certain functions over time. Under this new color-coded system (purple, red, orange, yellow), each county is categorized based on the severity/number of COVID-19 cases (purple being widespread and yellow being minimal), and sets timelines and metrics which counties must meet to move from one color to the next.

Based on this new system, San Mateo County, like many counties in the state, is in the purple category. As such, non-essential indoor activities are prohibited. This is the posture the District has been operating under for months and continues to operate under for the fall 2020 semester. It will be likely that the county will move between color categories (both up and down) over time. This movement will prove challenging for organizations trying to resume in-person, indoor activities.

As it relates to District operations, in anticipating this level of fluctuation, groups, including the District Academic Senate, are considering recommendations relating to the spring 2021 semester. There is no anticipation of a change in the external operating environment with regard to a vaccine for COVID-19. This means that a degree of threat to health and life will continue to exist through the spring 2021 semester. Administration, along with the District Academic Senate, anticipate bringing a formal recommendation relating to remaining in an online/remote operating mode for spring 2021 to the Board for consideration at its September 23 study session.