

Resource Allocation: 18/19 Budget Scenario

Worksheet A

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

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341	\$ 24,939,770	\$ 41,158,138	\$ 16,981,939	\$ 12,973,898	\$ 37,877,912	\$ 175,703,999
	38.7%	23.1%	38.2%				
17/18 FTES	7,346	3,852	6,945				
16/17 FTES	7,294	3,959	6,891				18,144
15/16 FTES	7,658	4,056	6,911				18,625
14/15 FTES	7,939	4,097	6,906				18,942
13/14 FTES	7,857	4,205	7,105				19,167
5 yr average	7,619	4,034	6,951				18,604
Percent of total	41.0%	21.7%	37.4%				

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease. No further adjustments at this time.

Adjustment #1 \$ -

2. Allocate any increase in Central Services costs.

Based on 18/19 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ (4,158,055)	\$ (4,158,055)

3. Allocate \$ 4.09 per square foot increase over previous year.

Change from Fall 17 to Fall 18 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
					\$ 183,517		\$ 183,517

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

Based on FTES Goals for 18/19

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
18/19 FTES	6,807	3,509	6,433				16,748
New 5 yr average	7,409	3,895	6,817			0	18,120
Change in 5 yr average	(210)	(139)	(134)			0	(484)

Allocate growth for international students only per the international student formula.

Growth allocation						\$ -	\$ -
International Students	\$ (239,677)	\$ (74,420)	\$ (591,288)				\$ (905,385)
Total	\$ (239,677)	\$ (74,420)	\$ (591,288)				\$ (905,385)

5. District Office & Facilities gets 14% and 6% respectively of college growth allocations.

Calculate 15% and 6% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation				\$ -	\$ -	\$ -	\$ -
International Students				\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)
Total	\$ -	\$ -	\$ -	\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)

6. Allocate any special amounts agreed upon.

Allocate 17/18 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Step & Column/Comp.	\$ 2,712,411	\$ 2,151,048	\$ 3,078,096	\$ 1,210,024	\$ 412,908	\$ 9,684	\$ 9,574,172
	\$ -	\$ -	\$ -			\$ (878,479)	\$ (878,479)
CPI on non personnel	\$ 155,979	\$ 56,270	\$ 251,698	\$ 161,190	\$ 28,017		\$ 653,154
Other	\$ (461,292)	\$ (13,571.33)	\$ (22,396.78)	\$ (9,240.96)	\$ 292,940	\$ 75,000	\$ (138,561)
Innovation Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 540,000	\$ 1,540,000
	\$ 2,657,098	\$ 2,443,747	\$ 3,557,397	\$ 1,611,974	\$ 733,865	\$ (253,795)	\$ 10,750,286

2018-19

7. Allocate any remaining funds across the board (plus or minus).

Assume the district receives growth and no budget stability. Hold aside unallocated resources.

Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc	\$ 175,703,999	17/18 FTES	17,595 (Funded, includes NR & Appren)
Prop Tax Growth	\$ 10,899,041	18/19FTES	16,748 (Estimated actual)
RDA Growth	\$ (607,955)	Funded Growth	-
Other Revenue	\$ (395,860)		
18/19 Revenue	\$ 185,599,225	Reserve for future years	2,000,000
Increase	\$ 9,895,226		
Plus deficit budget/less rest	\$ 7,895,226		
Less allocations:			
1. Adjustment #1	\$ -		
2. Central Svcs	\$ (4,158,055)		
3. Square Footage	\$ 183,517		
4. Growth	\$ (905,385)		
5. DO & Facilities	\$ (4,719)		
6. Special Allocations	\$ 10,750,286		
	\$ 5,865,645		
Available for allocation	\$ 2,029,581		

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341	\$ 24,939,770	\$ 41,158,138	\$ 16,981,939	\$ 12,973,898	N/A	\$ 137,826,086
% of Total	30%	18%	30%	12%	9%		100%
Adjustment #7	\$ 615,126	\$ 367,255	\$ 606,081	\$ 250,070	\$ 191,049	\$ -	\$ 2,029,581

8. Final allocations

Sum the 17/18 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 41,772,341	\$ 24,939,770	\$ 41,158,138	\$ 16,981,939	\$ 12,973,898	\$ 37,877,912	\$ 175,703,998
1. Adjustment #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,158,055)	\$ (4,158,055)
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ 183,517	\$ -	\$ 183,517
4. Growth	\$ (239,677)	\$ (74,420)	\$ (591,288)	\$ -	\$ -	\$ -	\$ (905,385)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 61,556	\$ -	\$ (66,275)	\$ (4,719)
6. Special Allocations	\$ 2,657,098	\$ 2,443,747	\$ 3,557,397	\$ 1,611,974	\$ 733,865	\$ (253,795)	\$ 10,750,286
7. Adjustment #7	\$ 615,126	\$ 367,255	\$ 606,081	\$ 250,070	\$ 191,049	\$ -	\$ 2,029,581
Total Increase	\$ 3,032,547	\$ 2,736,581	\$ 3,572,190	\$ 1,923,600	\$ 1,108,431	\$ (4,478,124)	\$ 7,895,226
	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
18/19 Site Allocations	\$ 44,804,889	\$ 27,676,351	\$ 44,730,328	\$ 18,905,539	\$ 14,082,329	\$ 33,399,787	\$ 183,599,224

Prop 30/One Time	\$ 452,691	\$ 270,275	\$ 446,035	\$ 184,035	\$ 140,600		\$ 1,493,637
Total Allocation	\$ 45,257,580	\$ 27,946,626	\$ 45,176,364	\$ 19,089,574	\$ 14,222,929	\$ 33,399,787	\$ 185,092,861

Full Absorption Budget for 18/19 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
17/18 Site Allocations	\$ 45,257,580	\$ 27,946,626	\$ 45,176,364	\$ 19,089,574	\$ 14,222,929	\$ 33,399,787	\$ 185,092,860
Central Services	\$ 10,625,738	\$ 7,142,707	\$ 12,548,536	\$ 1,640,139	\$ 1,442,667	\$ (33,399,787)	\$ -
Subtotal	\$ 55,883,318	\$ 35,089,333	\$ 57,724,899	\$ 20,729,714	\$ 15,665,596	\$ -	\$ 185,092,860
Facilities Allocation	\$ 5,328,119	\$ 3,118,885	\$ 6,972,619	\$ 245,973	\$ (15,665,596)		\$ -
Subtotal	\$ 61,211,437	\$ 38,208,218	\$ 64,697,519	\$ 20,975,686	\$ -	\$ -	\$ 185,092,860
District Office	\$ 7,215,748	\$ 5,434,356	\$ 8,151,560	\$ (20,801,664)			\$ -
Total	\$ 68,427,185	\$ 43,642,574	\$ 72,849,079	\$ 174,022	\$ -	\$ -	\$ 185,092,860
% of Total funding	37%	24%	39%				
FTES Goal for 18/19	6,807	3,509	6,433				16,748
% of Total FTES	41%	21%	38%				
\$ per FTES	\$ 10,053	\$ 12,439	\$ 11,325				\$ 11,052
\$ before absorption	\$ 6,649	\$ 7,965	\$ 7,023				
% of base amt/total	66%	64%	62%				

Detail of Allocations

Central Services:

Utilities	34%	20%	45%	2%			
Square footage	539,998	316,095	706,666	24,929			1,587,688
	\$ 1,707,567	\$ 999,547	\$ 2,234,600	\$ 78,830		\$ (5,020,543)	\$ -
Retiree/other benefits	27%	19%	28%	11%	14%		
Number of FT employees	297	208	310	126	155		1,095
	\$ 1,094,712	\$ 765,811	\$ 1,143,032	\$ 463,080	\$ 569,690	\$ (4,036,325)	
Insurance	Based on square footage						
	\$ 480,450	\$ 281,238	\$ 628,738	\$ 22,180		\$ (1,412,605)	
Managed hiring	actual						
		\$ -	\$ -	\$ 50,000		\$ (50,000)	
Salary commitments	based on # of faculty						
	129	86	143				357
	\$ 4,244,526	\$ 2,821,324	\$ 4,710,556	\$ -	\$ -	\$ (11,776,405)	
Staff development	based on # of employees						
	\$ 156,491	\$ 109,474	\$ 163,399	\$ 66,198	\$ 81,438	\$ (577,000)	
Telecom/Hard/Soft Maintenance	based on # of computers/smart classrooms						
PCs	1,228	1,390	1,349	121			
Macs	338	189	477	3			
Total	1,566	1,579	1,826	124			
Percentage	31%	31%	36%	2%			
	\$ 702,692	\$ 708,525	\$ 819,358	\$ 55,641		\$ (2,286,216)	
Legal/Election	Based on % of budget						
Percent of budgets	30%	18%	30%	13%	9%		
	\$ 234,205	\$ 144,622	\$ 233,784	\$ 98,787	\$ 73,603	\$ (785,000)	
Formula Adjustment	per college						
	\$ 197,477	\$ 235,527	\$ 480,133	\$ 70,000	\$ 170,000	\$ (1,153,137)	
Apprenticeship							
Per college	\$ 5,279		\$ 394,522			\$ (399,801)	
Miscellaneous & MOT							
Per college	\$ 58,800	\$ -	\$ -	\$ -		\$ (58,800)	
Per employee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Per % of budget	\$ 1,743,542	\$ 1,076,640	\$ 1,740,413	\$ 735,423	\$ 547,936	\$ (5,843,955)	

District Office:

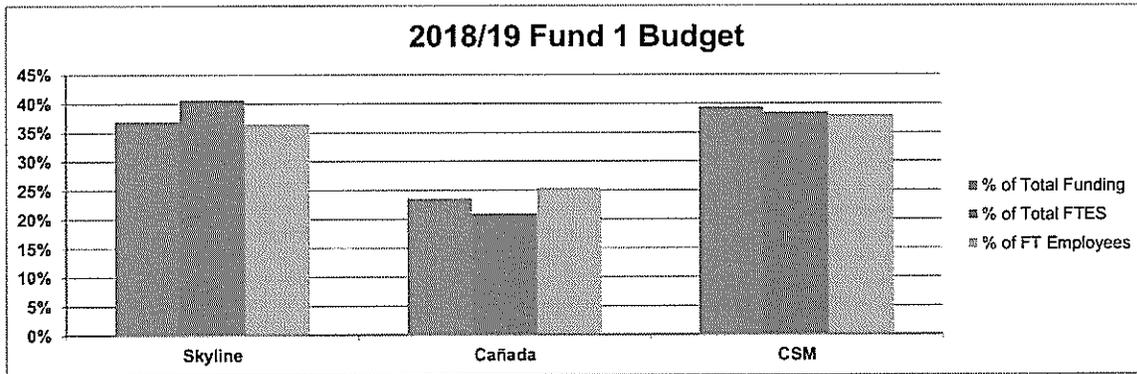
General Services	based on operating budget						
	\$ 287,498	\$ 177,530	\$ 286,982	\$ (752,009)			
EVC/Business Serv/Acting	based on operating budget						
	\$ 1,476,607.20	\$ 911,807.24	\$ 1,473,957.38	\$ (3,862,372)			
ITS	based on # of computers						

Full Absorption Budget for 18/19 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
PCs	1,228	1,390	1,349	121			
Macs	338	189	477	3			
Total	1,566	1,579	1,826	124			
Percentage	31%	31%	36%	2%			
	\$ 2,197,745	\$ 2,215,990	\$ 2,562,633	\$ 174,023	\$ 7,150,391		
Human Resources	based on # of employees						
	\$ 802,907	\$ 561,678	\$ 838,348	\$ (2,202,933)			
International Education	based on FTES						
	290.00	135.00	660.00				1,085.00
	\$ 376,372	\$ 175,208	\$ 856,571	\$ (1,408,150)			
Chancellor's Office/Found/Board	based on # of employees						
	\$ 805,688	\$ 563,623	\$ 841,251	\$ (2,210,563)			
VC Educational Services	based on # of employees						
	\$ 381,068	\$ 266,578	\$ 397,888	\$ (1,045,534)			
Community/Government Relations	based on # of employees						
	\$ 166,791	\$ 116,679	\$ 174,153	\$ (457,623)			
Remaining allocation	based on operating budget						
	\$ 721,071.56	\$ 445,262.80	\$ 719,778	\$ (1,886,112)			

Total Absorption Budget Fund 1 2018/19

	Skyline	Cañada	CSM
% of Total Funding	37%	24%	39%
% of Total FTES	41%	21%	38%
% of FT Employees	36%	25%	38%



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

	<u>Annual 2013-14</u>	<u>Amended Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>	<u>2nd Period 2017-18</u>	<u>Annual 2017-18</u>
<i>College of San Mateo</i>								
Resident								
Fall & Spring	5,943	5,942	5,574	5,429	5,187.34	4,882.27	5,002.04	5,015.60
Fall & Spring (NC)	3	3	4	3	2.96	1.50	3.01	2.54
Shifting	-	-	-	-	-	-	-	-
Summer (NC)	1	1	1	-	0.16	0.03	0.03	0.03
Summer	<u>786</u>	<u>786</u>	<u>757</u>	<u>718</u>	<u>654.06</u>	<u>652.54</u>	<u>650.81</u>	<u>649.17</u>
Total, Resident	6,733	6,732	6,336	6,150	5,844.52	5,536.34	5,655.89	5,667.34
Total, Apprenticeship	88	88	62	64	94.48	96.98	96.87	98.74
Flex-time	5	5	5	8	4.92	-	5.23	5.23
Non-Resident								
Fall & Spring	343	343	472	642	881.45	910.83	967.09	966.08
Fall & Spring (N/C)	-	-	1	1	1.09	0.51	1.01	1.02
Summer	<u>23</u>	<u>23</u>	<u>31</u>	<u>44</u>	<u>64.15</u>	<u>79.53</u>	<u>79.50</u>	<u>78.87</u>
Total, Non-Resident	366	366	504	687	946.69	990.87	1,047.60	1,045.97
COLLEGE OF SAN MATEO TOTAL	7,192	7,191	6,907	6,909	6,890.61	6,624.19	6,805.59	6,817.28
<i>Canada College</i>								
Resident								
Fall & Spring	3,592	3,593	3,419	3,333	3,203	2,946.99	2,942.77	2,933
Fall & Spring (N/C)	23	23	24	16	-	-	-	-
Shifting	-	-	-	-	-	-	-	-
Summer (N/C)	8	8	9	8	3.79	-	-	-
Summer	<u>463</u>	<u>463</u>	<u>488</u>	<u>450</u>	<u>460.43</u>	<u>458.12</u>	<u>456.71</u>	<u>456.48</u>
Total, Resident	4,086	4,087	3,940	3,807	3,667.50	3,405.11	3,399.48	3,389.78
Flex-time	4	4	5	6	6.10	5.74	5.09	5.09
Non-Resident								
Fall & Spring	103	103	134	216	255.46	215.83	226.12	224.90
Fall & Spring (N/C)	1	1	2	2	-	-	-	-
Summer (N/C)	0	0	-	1	0.26	-	-	-
Summer	<u>10</u>	<u>10</u>	<u>16</u>	<u>19</u>	<u>29.60</u>	<u>41.55</u>	<u>41.55</u>	<u>41.55</u>
Total, Non-Resident	114	114	152	238	285.32	257.38	267.67	266.45
CANADA COLLEGE TOTAL	4,204	4,205	4,097	4,051	3,958.92	3,668.23	3,672.24	3,661.32

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

	<u>Annual 2013-14</u>	Amended <u>Annual 2013-14</u>	<u>Annual 2014-15</u>	<u>Annual 2015-16</u>	<u>Annual 2016-17</u>	<u>1st Period 2017-18</u>	<u>2nd Period 2017-18</u>	<u>Annual 2017-18</u>
Skyline College								
Resident								
Fall & Spring	6,710	6,626	6,531	6,245	5,911.45	5,773.32	5,823.34	5,783.89
Fall & Spring (N/C)	37	37	81	55	45.71	32.98	19.18	33.77
Shifting	-	-	-	-				
Summer (N/C)	4	4	7	6	5.26	5.14	5.14	5.14
Summer	<u>998</u>	<u>998</u>	<u>1,067</u>	<u>1,025</u>	<u>917.91</u>	<u>826.93</u>	<u>819.28</u>	<u>828.98</u>
Total, Resident	7,749	7,665	7,686	7,331	6,880.33	6,638.37	6,666.94	6,651.78
Total, Apprenticeship	2	2	2	5	2.80	2.80	1.15	3.52
Flex-time	1	1	3	4	4.15	1.12	1.30	1.87
Non-Resident								
Fall & Spring	170	170	193	276	369.43	396.95	412.16	408.14
Fall & Spring (NC)	1	1	4	2	2.59	2.62	1.53	2.83
Summer (NC)	0	0	-	-	0.02	0.22	0.22	0.22
Summer	<u>18</u>	<u>18</u>	<u>23</u>	<u>31</u>	<u>35.16</u>	<u>50.00</u>	<u>49.89</u>	<u>49.82</u>
Total, Non-Resident	189	189	220	309	407.20	449.79	463.80	461.01
SKYLINE COLLEGE TOTAL	7,941	7,857	7,911	7,649	7,294.48	7,092.08	7,133.19	7,118.18
District								
Resident								
Fall & Spring	16,245	16,161	15,524	15,007	14,302.07	13,602.58	13,768.15	13,732.79
Fall & Spring (N/C)	63	63	109	74	48.67	34.48	22.19	36.31
Shifting	0	0	0	0	-	0.00	-	-
Summer (N/C)	13	13	17	14	9.21	5.17	5.17	5.17
Summer	<u>2,247</u>	<u>2,247</u>	<u>2,312</u>	<u>2,193</u>	<u>2,032.40</u>	<u>1,937.59</u>	<u>1,926.80</u>	<u>1,934.63</u>
Total, Resident	18,568	18,484	17,962	17,288	16,392.35	15,579.82	15,722.31	15,708.90
Total, Apprenticeship	90	90	64	69	97.28	99.78	98.02	102.26
Flex-time	10	10	13	18	15.17	6.86	11.62	12.19
Non-Resident								
Fall & Spring	616	616	799	1,134	1,506.34	1,523.61	1,605.37	1,599.12
Fall & Spring (N/C)	2	2	7	5	3.68	3.13	2.54	3.85
Summer (N/C)	1	1	0	1	0.28	0.22	0.22	0.22
Summer	<u>51</u>	<u>51</u>	<u>70</u>	<u>94</u>	<u>128.91</u>	<u>171.08</u>	<u>170.94</u>	<u>170.24</u>
Total, Non-Resident	670	670	876	1,234	1,639.21	1,698.04	1,779.07	1,773.43
DISTRICT TOTAL	19,338	19,254	18,915	18,609	18,144.01	17,384.50	17,611.02	17,596.78