

**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	\$35,673,271	\$200,078,075
	<b>38.24%</b>	<b>23.62%</b>	<b>38.15%</b>				

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	<b>40.68%</b>	<b>21.30%</b>	<b>38.01%</b>				

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							
					\$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
<b>Difference</b>	<b>(237)</b>	<b>(153)</b>	<b>(252)</b>				<b>(643)</b>
FTES Growth Allocation	\$0	\$0	\$0				\$0
International Students	-\$691,963	-\$152,911	-\$2,802,514				-\$3,647,388
<b>Sub Total</b>	<b>-\$691,963</b>	<b>-\$152,911</b>	<b>-\$2,802,514</b>				<b>-\$3,647,388</b>

**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
<b>Total</b>				<b>-\$911,847</b>			<b>-\$911,847</b>

**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
<b>Total</b>	<b>\$2,672,944</b>	<b>\$1,288,150</b>	<b>\$1,817,347</b>	<b>\$1,338,302</b>	<b>\$1,116,218</b>	<b>-\$119,661</b>	<b>\$8,113,297</b>

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

Prior Year Allocation	\$200,078,075	
Property Tax Growth	\$11,713,240	
Other Revenue	-\$4,816,648	
FY20-21 Revenue	\$206,974,667	(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>	
<b>Available for Allocation</b>	<b><u>\$1,384,855</u></b>	

	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%
<b>ADJUSTMENT PER STEP SEVEN:</b>	<b><u>\$410,294</u></b>	<b><u>\$253,423</u></b>	<b><u>\$409,316</u></b>	<b><u>\$174,930</u></b>	<b><u>\$136,892</u></b>		<b><u>\$1,384,855</u></b>

**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	\$35,673,271	\$200,078,075
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
<b>Subtotal</b>	<b>\$51,099,837</b>	<b>\$31,474,043</b>	<b>\$48,016,621</b>	<b>\$21,368,433</b>	<b>\$18,028,030</b>	<b>\$36,987,704</b>	<b>\$206,974,667</b>
Proposition 30/55 Allocation	\$425,832	\$263,020	\$424,817	\$181,555	\$142,076	\$0	\$1,437,300
<b>FY20-21 Site Allocation</b>	<b>\$51,525,669</b>	<b>\$31,737,063</b>	<b>\$48,441,438</b>	<b>\$21,549,988</b>	<b>\$18,170,107</b>	<b>\$36,987,704</b>	<b>\$208,411,967</b>
Contingency							\$0
						<b>Estimated Total Revenue (See Revenue - Expense Tab) less DO Transfers In</b>	<b>\$208,411,967</b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
REVENUE AND EXPENDITURE ASSUMPTIONS - FUND 1**

	FY2018-19 Adopted	FY2019-20 Adopted	FY2020-21 Adopted	FY2021-22 Preliminary	FY2022-23 Preliminary
<b>REVENUE</b>					
<u>Local</u>					
Property Taxes					
Base Revenue	\$ 146,911,037	\$ 156,641,213	\$ 165,666,425	173,121,414	180,046,271
Redevelopment Agency	9,696,450	12,823,584	14,970,114	15,643,769	16,269,520
Student Fees					
Enrollment Fees (\$46)	9,599,554	9,957,805	9,586,425	9,445,026	9,350,316
Promise Scholars Fee Waiver	-	(1,490,828)	(1,435,775)	(1,435,775)	(1,435,775)
Out-of State Non-Resident	1,207,730	1,373,598	925,113	989,357	1,053,601
International Non-Resident	7,331,345	7,546,670	3,808,512	4,072,992	4,337,472
Interest	1,500,000	3,000,000	1,500,000	1,500,000	1,500,000
Other	1,239,480	2,458,293	2,471,850	2,471,850	2,471,850
<u>State</u>					
Proposition 30/55	1,493,637	1,462,741	1,437,300	1,416,100	1,401,900
Lottery	2,514,080	2,481,417	2,292,300	2,260,500	2,239,200
P/T Faculty Parity	1,358,791	324,409	325,365	325,365	325,365
P/T Faculty Office Hours/ Medical	188,346	167,558	167,339	167,339	167,339
Apprenticeship	399,801	467,362	467,362	467,362	467,362
Mandated Costs	436,291	477,997	433,490	427,096	422,813
STRS On-Behalf	3,216,320	3,848,997	5,796,149	5,796,149	5,796,149
<b>Estimated Total Revenue</b>	<b>\$ 187,092,862</b>	<b>\$ 201,540,816</b>	<b>208,411,967</b>	<b>\$ 216,668,543</b>	<b>\$ 224,413,383</b>
<b>EXPENDITURES</b>					
<u>Site Allocations</u>					
Canada College	\$ 27,946,626	\$ 30,354,912	\$ 31,737,063	\$ 31,701,908	\$ 32,185,652
College of San Mateo	45,176,364	49,028,086	48,441,438	48,375,408	49,125,102
Skyline College	45,257,580	49,144,902	51,525,669	51,482,587	52,281,134
District Office	19,089,574	20,951,162	21,549,988	21,554,373	21,292,581
Facilities	14,222,929	16,388,483	18,170,107	18,102,705	18,393,307
Subtotal	\$ 151,693,073	\$ 165,867,545	\$ 171,424,264	\$ 171,216,982	\$ 173,277,777
FTES Growth	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits / Mid Yr Inc / Savings	500,000	500,000	250,000	250,000	250,000
STRS On-Behalf	3,216,320	3,848,997	5,796,149	5,796,149	5,796,149
Retiree Benefits	4,036,325	4,362,483	-	-	-
Formula Adjustments / Contracts	1,086,862	561,600	518,315	518,315	518,315
Apprenticeship	399,801	467,362	467,362	467,362	467,362
Miscellaneous	1,638,447	1,705,825	3,903,979	3,966,053	4,040,218
Utilities	5,020,544	5,036,234	4,222,417	4,989,553	5,082,858
Salary Commitments	8,976,405	5,700,740	5,581,079	12,083,994	18,124,480
Managed Hiring	50,000	200,000	500,000	500,000	500,000
Innovation Fund	540,000	-	-	-	-
Insurance	1,412,605	1,817,706	2,815,663	2,860,432	2,913,922
Consultant / Legal / Election	785,000	585,000	985,000	800,662	1,015,634
Staff Development	577,000	755,385	767,123	779,320	793,893
Districtwide Technology	2,286,216	3,765,100	3,637,143	4,894,974	4,086,510
FT & PT Fac. Office Hours / PT Fac. Medical	2,800,000	3,050,000	3,050,000	3,050,000	3,050,000
Transfers Out	-	3,236,840	4,413,475	4,413,475	4,413,475
Museum of Tolerance	74,263	80,000	80,000	81,272	82,792
<b>Estimated Total Expenditures</b>	<b>\$ 185,092,861</b>	<b>\$ 201,540,817</b>	<b>\$ 208,411,970</b>	<b>\$ 216,668,542</b>	<b>\$ 224,413,385</b>
Surplus / Deficit	\$ 2,000,001	\$ (1)	\$ (3)	\$ 1	\$ (2)
<b>Beginning Balance</b>		<b>38,177,408</b>	<b>\$ 38,177,408</b>	<b>\$ 38,177,405</b>	<b>\$ 38,177,406</b>
Revenues		201,540,816	208,411,967	216,668,543	224,413,383
Expenditures		201,540,817	208,411,970	216,668,542	224,413,385
<b>Ending Fund Balance</b>		<b>\$ 38,177,407</b>	<b>\$ 38,177,405</b>	<b>\$ 38,177,406</b>	<b>\$ 38,177,404</b>
<b>Commitments/Encumbrances/Set-Asides / Carryover Funds</b>		<b>7,946,284</b>	<b>6,915,610</b>	<b>\$ 5,677,125</b>	<b>\$ 4,515,396</b>
<b>Contingency Reserve (15%)</b>		<b>\$ 30,231,123</b>	<b>\$ 31,261,795</b>	<b>\$ 32,500,281</b>	<b>\$ 33,662,008</b>
<b>Net</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>