



# **SPARC: Integrated Planning & Resource Allocation**

Tentative Fund 1 Budget Development  
Fiscal Year 2021 -2022

April 29, 2021

		SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT		
		REVENUE AND EXPENDITURE ASSUMPTIONS - FUND 1		
		FY2019-20	FY2020-21	FY2021-22
		Adopted	Adopted	Tentative
<b>REVENUE</b>				
<u>Local</u>				
Property Taxes				
Base Revenue		\$ 156,641,213	\$ 165,666,425	\$ 172,812,270
Redevelopment Agency		12,823,584	14,970,114	15,581,069
Student Fees				
Enrollment Fees (\$46)		9,957,805	9,586,425	9,177,478
Promise Scholars Fee Waiver		(1,490,828)	(1,435,775)	(1,472,933)
Out-of-State Non-Resident		1,373,598	925,113	1,557,630
International Non-Resident		7,546,670	3,808,512	4,994,583
Interest		3,000,000	1,500,000	2,000,000
Other		2,458,293	2,471,850	2,456,546
<u>State</u>				
Proposition 30/55		1,462,741	1,437,300	1,393,900
Lottery		2,481,417	2,292,300	2,246,100
P/T Faculty Parity		324,409	325,365	309,337
P/T Faculty Office Hours / Medical		167,558	167,339	167,339
Apprenticeship		467,362	467,362	466,320
Mandated Costs		477,997	433,490	420,400
STRS On-Behalf		3,848,997	5,796,149	5,796,149
<b>Estimated Total Revenue</b>		<b>\$ 201,540,816</b>	<b>\$ 208,411,969</b>	<b>217,906,187</b>

	FY2019-20	FY2020-21	FY2021-22
	Adopted	Adopted	Tentative
<b>EXPENDITURES</b>			
Site Allocations			
Canada College	\$ 30,354,912	\$ 31,737,063	\$ 32,870,376
College of San Mateo	49,028,086	48,441,438	50,821,754
Skyline College	49,144,902	51,525,669	53,404,150
District Office	20,951,162	21,549,988	21,801,572
Facilities	16,388,483	18,170,107	18,493,574
Subtotal	\$ 165,867,545	\$ 171,424,265	\$ 177,391,426
FTES Growth	\$ -	\$ -	\$ -
Benefits / Mid Yr Inc / Savings	500,000	250,000	250,000
STRS On-Behalf	3,848,997	5,796,149	5,796,149
Retiree Benefits	4,362,482	-	-
College-Generated / Cell Site Revenues	561,600	518,315	581,266
Scheduled Maintenance	-	-	-
Apprenticeship	467,362	467,362	466,320
Miscellaneous	1,705,825	3,903,979	4,622,008
Utilities	5,036,234	4,222,417	5,180,411
Salary Commitments	5,700,740	5,581,079	6,324,298
Managed Hiring	200,000	500,000	500,000
Insurance	1,817,706	2,815,663	3,213,364
Consultant / Legal / Election	585,000	985,000	785,000
Staff Development	755,385	767,123	767,123
Districtwide Technology	3,765,100	3,637,143	4,115,036
FT & PT Fac. Office Hours / PT Fac. Medical	3,050,000	3,050,000	3,050,000
Transfers Out	3,236,840	4,413,475	4,783,788
Museum of Tolerance	80,000	80,000	80,000
<b>Estimated Total Expenditures</b>	<b>\$ 201,540,816</b>	<b>\$ 208,411,970</b>	<b>\$ 217,906,190</b>

**FY21-22 TENTATIVE RESOURCE ALLOCATION - FUND 1**

<b>Step One: Base Allocation and FTES Allocation</b>							
Prior Year Allocations:							
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
	\$51,099,837	\$31,474,043	\$48,016,621	\$21,368,433	\$18,028,030	\$36,987,704	\$206,974,668
	<b>39.13%</b>	<b>24.10%</b>	<b>36.77%</b>				
Prior Year TOTAL FTES:							
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
20-21 FTES	6,259	3,269	5,865				15,394
Five Year Avg.	6,843	3,572	6,444				16,859
% of Total FTES	<b>40.59%</b>	<b>21.19%</b>	<b>38.22%</b>				
Adjustment to PY Allocation:							
	\$0.00	\$0.00	\$0.00				

<b>Step Two: Central Services Anticipated Expense Net Increase/Decrease</b>							
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
						\$2,783,839	\$2,783,839
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<b>Step Three: Allocate Square Footage</b>							
\$5.05	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
					\$0		\$0
<hr/>							
<b>Step Four: Allocate Growth Based Upon Increase/Decrease in FTES Average vs. Goals</b>							
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
21-22 FTES Projections	6,333	3,108	5,645				15,086
"New" Five Year Average	6,651	3,402	6,195				16,247
<b>Difference</b>	<b>(192)</b>	<b>(170)</b>	<b>(249)</b>				<b>(611)</b>
FTES Growth Allocation	\$0	\$0	\$0				\$0
International Students	\$54,218	\$69,600	\$858,191				\$982,010
<b>Sub Total</b>	<b>\$54,218</b>	<b>\$69,600</b>	<b>\$858,191</b>				<b>\$982,010</b>
<hr/>							
<b>Step Five: Allocate 20% of College Growth Allocation to DO</b>							
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
FTES Growth Allocation				\$0			\$0
International Students				\$245,502			\$245,502
<b>Total</b>				<b>\$245,502</b>			<b>\$245,502</b>

<b>Step Six: Allocate Any Special Amounts Agreed Upon</b>							
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total
COLA	\$604,309	\$342,431	\$554,831	\$256,688	\$42,691	743,219	\$2,544,169
Step & LSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPI	\$108,068	\$44,690	\$69,019	\$47,452	\$74,939	\$0	\$344,168
Other	\$353,153	\$210,000	\$210,000	-\$611,854	-\$70,000	\$0	\$91,299
Innovation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,065,530</b>	<b>\$597,122</b>	<b>\$833,850</b>	<b>-\$307,713</b>	<b>\$47,629</b>	<b>\$743,219</b>	<b>\$2,979,636</b>
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<b>Step Seven: Allocate Any Remaining Available Funds (+/-)</b>							
Prior Year Allocation	\$206,974,668						
Property Tax Growth	\$7,880,651						
Other Revenue	\$1,656,968						
FY21-22 Revenue	\$216,512,287	(excludes Proposition 30/55)					
Increase/Decrease from PY Allocation	\$9,537,619						
Transfer In from Fund 4 (DO)	\$0						
Reserve	\$0						
	\$9,537,619						
Less Allocations:							
Step One	\$0						
Step Two	\$2,783,839						
Step Three	\$0						
Step Four	\$982,010						
Step Five	\$245,502						
Step Six	\$2,979,636						
	\$6,990,987						
<b>Available for Allocation</b>	<b>\$2,546,632</b>						

	Skyline	Canada	CSM	DO	Facilities	Central Services	Total	
PY Site Allocations	\$51,099,837	\$31,474,043	\$48,016,621	\$21,368,433	\$18,028,030		\$169,986,964	
% of Total	30.06%	18.52%	28.25%	12.57%	10.61%		100.00%	
<b>ADJUSTMENT PER STEP SEVEN:</b>	<b>\$765,544</b>	<b>\$471,523</b>	<b>\$719,353</b>	<b>\$320,128</b>	<b>\$270,084</b>		<b>\$2,546,632</b>	
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<b>Step Eight: FINAL ALLOCATION</b>								
	Skyline	Canada	CSM	DO	Facilities	Central Services	Total	
PY Site Allocation	\$51,099,837	\$31,474,043	\$48,016,621	\$21,368,433	\$18,028,030	\$36,987,704	\$206,974,668	
Step One	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Step Two	\$0	\$0	\$0	\$0	\$0	\$2,783,839	\$2,783,839	
Step Three	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Step Four	\$54,218	\$69,600	\$858,191	\$0	\$0	\$0	\$982,010	
Step Five	\$0	\$0	\$0	\$245,502	\$0	\$0	\$245,502	
Step Six	\$1,065,530	\$597,122	\$833,850	-\$307,713	\$47,629	\$743,219	\$2,979,636	
Step Seven	\$765,544	\$471,523	\$719,353	\$320,128	\$270,084	\$0	\$2,546,632	
Total Increase/Decrease	\$1,885,292	\$1,138,245	\$2,411,395	\$257,917	\$317,713	\$3,527,059	\$9,537,619	
<b>Subtotal</b>	<b>\$52,985,129</b>	<b>\$32,612,288</b>	<b>\$50,428,016</b>	<b>\$21,626,350</b>	<b>\$18,345,743</b>	<b>\$40,514,763</b>	<b>\$216,512,287</b>	
Proposition 30/55 Allocation	\$419,021	\$258,088	\$393,738	\$175,222	\$147,831	\$0	\$1,393,900	
<b>FY21-22 Site Allocation</b>	<b>\$53,404,150</b>	<b>\$32,870,376</b>	<b>\$50,821,754</b>	<b>\$21,801,572</b>	<b>\$18,493,574</b>	<b>\$40,514,763</b>	<b>\$217,906,187</b>	
Contingency							\$0	
			<b>Estimated Total Revenue (See Revenue - Expense Tab) less DO Transfers In</b>					<b>\$217,906,187</b>

<b>Tracking Tentative Fund 1 Site Allocation Changes</b>				
<b>For Fiscal Year 2021-2022</b>				
<b>Fund 1 Site Allocation</b>	<b>RA step</b>	<b>28-Jan-21</b>	<b>24-Mar-21</b>	<b>27-Apr-21</b>
<b>FY 2020-2021 Adopted Budget</b>		<b>\$51,525,669</b>	<b>\$ 51,525,669</b>	<b>\$ 51,099,837</b>
<b>Compensation adjustments (Pass-throughs)</b>				
COLA - AFT/Non-Rep/Admin	step 6		\$ -	\$ -
COLA - CSEA	step 6		\$ 604,309	\$ 604,309
LSI/Step/Column	step 6		\$ 73,153	\$ 73,153
Sub-total			\$ 677,462	\$ 677,462
<b>Other Changes to Site Allocation</b>				
International student revenue	step 4		\$ 54,218	\$ 54,218
CPI (Consumer Price index) adjustment	step 6		\$ 108,068	\$ 108,068
2020-2021 PT to FT faculty conversion	step 6		\$ 280,000	\$ 280,000
Final adjustment	step 7		\$ (206,976)	\$ <b>765,544</b>
<b>Sub-total</b>			<b>\$ 235,310</b>	<b>\$ 1,207,830</b>
<b>Increase in site allocation</b>		<b>\$ 1,039,391</b>	<b>\$ 912,772</b>	<b>\$ 1,885,292</b>
<b>FY 2021-2022 Tentative Site Allocation</b>		<b>\$52,565,060</b>	<b>\$ 52,438,441</b>	<b>\$ 52,985,129</b>
Prop 30 Allocation				\$ 419,021
<b>FY 2021-2022 Tentative Site Allocation</b>				<b>\$ 53,404,150</b>
<b>Net Available Funds for Allocation</b>				
Non-compensation changes			\$ 235,310	\$ 1,207,830
PT to FT faculty conversion spent this year (4 faculty)			\$ (280,000)	\$ (280,000)
<b>Total</b>			<b>\$ (44,690)</b>	<b>\$ 927,830</b>
<b>Assumption Changes &amp; Data Updates</b>				
Property taxes				
Salary Commitments				



<b>Tracking Tentative Fund 1 Site Allocation Changes</b>					
<b>For Fiscal Year 2021-2022</b>					
<b>Fund 1 Site Allocation</b>	<b>RA step</b>	<b>28-Jan-21</b>	<b>24-Mar-21</b>	<b>27-Apr-21</b>	<b>Assuming</b>
<b>FY 2020-2021 Adopted Budget</b>		<b>\$51,525,669</b>	<b>\$ 51,525,669</b>	<b>\$ 51,099,837</b>	<b>\$ 51,099,837</b>
<b>Compensation adjustments (Pass-throughs)</b>					
COLA - AFT/Non-Rep/Admin	step 6		\$ -	\$ -	\$ 765,544
COLA - CSEA	step 6		\$ 604,309	\$ 604,309	\$ 604,309
LSI/Step/Column	step 6		\$ 73,153	\$ 73,153	\$ 73,153
Sub-total			\$ 677,462	\$ 677,462	\$ 1,443,006
<b>Other Changes to Site Allocation</b>					
International student revenue	step 4		\$ 54,218	\$ 54,218	\$ 54,218
CPI (Consumer Price index) adjustment	step 6		\$ 108,068	\$ 108,068	\$ 108,068
2020-2021 PT to FT faculty conversion	step 6		\$ 280,000	\$ 280,000	\$ 280,000
Final adjustment	step 7		\$ (206,976)	\$ 765,544	\$ -
<b>Sub-total</b>			<b>\$ 235,310</b>	<b>\$ 1,207,830</b>	<b>\$ 442,286</b>
<b>Increase in site allocation</b>		<b>\$ 1,039,391</b>	<b>\$ 912,772</b>	<b>\$ 1,885,292</b>	<b>\$ 1,885,292</b>
<b>FY 2021-2022 Tentative Site Allocation</b>		<b>\$52,565,060</b>	<b>\$ 52,438,441</b>	<b>\$ 52,985,129</b>	<b>\$ 52,985,129</b>
Prop 30 Allocation				\$ 419,021	\$ 419,021
<b>FY 2021-2022 Tentative Site Allocation</b>				<b>\$ 53,404,150</b>	<b>\$ 53,404,150</b>
<b>Net Available Funds for Allocation</b>					
Non-compensation changes			\$ 235,310	\$ 1,207,830	\$ 442,286
PT to FT faculty conversion spent this year (4 faculty)			\$ (280,000)	\$ (280,000)	\$ (280,000)
<b>Total</b>			<b>\$ (44,690)</b>	<b>\$ 927,830</b>	<b>\$ 162,286</b>
<b>Assumption Changes &amp; Data Updates</b>					
Property taxes					
Salary Commitments					

# Budget Considerations

- COLA adjustments will not be posted until the Final Budget phase, hence change in site allocation will not be certain until then.
- Resource requests for FY 21/22 are due May 1<sup>st</sup>.
- There remains significant Fund 1 unspent balances as of March 31.
- If there is no increase in site allocation, college needs can be addressed by using one time unspent balances from this year.
- Needs should include CPI adjustment to division budgets as well funding for positions in expiring grants.
- HEERF Institutional support dollars will be used for COVID-related expenditures during Recovery (i.e. student support services, technology & equipment, training/PD, etc.)



Fund 1 (A) General Unrestricted Fund  
Funds 10002 & 17002

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022
	Actual	Actual	Actual	Actual	Adjusted Budget	Preliminary Budget
<b>REVENUE</b>						
Site Allocation (Fund 1, R.A.M.)	\$ 39,325,980	\$ 41,832,341	\$ 44,804,889	\$ 48,708,562	\$ 51,099,837	\$ 53,257,350
Office Hours (Acct 1390)	\$ 923,743	\$ 870,659	\$ 926,832	\$ 974,919		\$ -
Other - Fees, Donations, Local Income	\$ 239,974	\$ 270,235	\$ 241,290	\$ 192,265		\$ -
Transfers In (fund 10002, other)	\$ 1,687,462	\$ 1,223,951	\$ (322,947)	\$ (475,322)	\$ 280,000	\$ -
Carry Forward from Prior Year	\$ 739,329	\$ 800,602	\$ 904,488	\$ 784,899	\$ 513,222	\$ -
<b>Total Revenue</b>	<b>\$ 42,916,488</b>	<b>\$ 44,997,788</b>	<b>\$ 46,554,552</b>	<b>\$ 50,185,323</b>	<b>\$ 51,893,059</b>	<b>\$ 53,257,350</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 13,893,362	\$ 14,458,003	\$ 15,104,819	\$ 15,336,192	\$ 16,602,321	\$ 16,960,808
1310 Adjunct Instructional Hourly	\$ 6,213,097	\$ 5,885,989	\$ 5,528,780	\$ 6,075,086	\$ 6,242,387	\$ 6,176,752
Other Certificated Hourly	\$ 2,121,416	\$ 2,151,047	\$ 2,290,063	\$ 2,216,405	\$ 765,794	\$ 765,794
Classified Salaries	\$ 6,863,163	\$ 7,417,614	\$ 8,120,728	\$ 8,736,637	\$ 9,332,651	\$ 10,384,347
Other Classified Hourly	\$ 1,062,604	\$ 1,215,248	\$ 1,034,607	\$ 1,006,236	\$ 595,778	\$ 595,778
Employee Benefits	\$ 9,054,311	\$ 9,834,553	\$ 10,683,712	\$ 11,363,196	\$ 11,251,286	\$ 11,850,521
Materials and Supplies	\$ 413,701	\$ 463,839	\$ 461,458	\$ 304,004	\$ 1,775,029	\$ 2,125,483
Operating Expenses	\$ 1,107,723	\$ 1,105,257	\$ 952,854	\$ 1,126,100	\$ 3,136,736	\$ 2,780,649
Capital Outlay	\$ 5,021	\$ 9,325	\$ 14,351	\$ 63,758	\$ 21,000	\$ 21,000
Transfers and Other Outgo	\$ 1,381,488	\$ 1,552,424	\$ 1,578,281	\$ 3,444,487	\$ 2,170,078	\$ 1,596,219
<b>Total Expenses</b>	<b>\$ 42,115,886</b>	<b>\$ 44,093,300</b>	<b>\$ 45,769,653</b>	<b>\$ 49,672,101</b>	<b>\$ 51,893,059</b>	<b>\$ 53,257,350</b>
<b>NET</b>	<b>\$ 800,602</b>	<b>\$ 904,488</b>	<b>\$ 784,899</b>	<b>\$ 513,222</b>	<b>\$ -</b>	<b>\$ -</b>

\*20-21 COLA for  
AFT, non-rep,  
mgmt TBD

# Skyline College: Discretionary Expense FY2020-2021 Year End Projection

*as of March 31, 2021, Org 2001 Excluded*

Organization	Organization Title	Adjusted Budget	Year to Date Expenses plus Commitments	Projected Q4 Expense	Projected Ending Balance
<b>2144</b>	President's Office	\$ 177,872	\$ 65,079	\$ 21,693	\$ 91,101
<b>2145</b>	Equity Institute	\$ -	\$ -	\$ -	\$ -
<b>2147</b>	Planning/Resrch/Inst Effectiveness	\$ 64,419	\$ 34,927	\$ 11,642	\$ 17,850
<b>2150</b>	College Devl Marketing & Public Rel	\$ 302,445	\$ 122,467	\$ 40,822	\$ 139,156
<b>2229</b>	Administrative Services	\$ 228,262	\$ 119,332	\$ 39,777	\$ 69,152
<b>2333</b>	Enrollment Services	\$ 248,722	\$ 155,364	\$ 51,788	\$ 41,569
<b>2335</b>	Student Equity and Support Programs	\$ 49,500	\$ 24,646	\$ 8,215	\$ 16,639
<b>2340</b>	Counseling	\$ 243,793	\$ 119,220	\$ 39,740	\$ 84,833
<b>2345</b>	Office of the VP Stdnt Svcs	\$ 74,219	\$ 33,595	\$ 11,198	\$ 29,426
<b>2411</b>	Business/Industry Relations	\$ 251,776	\$ 167,184	\$ 55,728	\$ 28,864
<b>2412</b>	Strategic Prtrship & Wrkfrc Dev	\$ 22,780	\$ 4,314	\$ 1,438	\$ 17,028
<b>2413</b>	Language Arts/Learning Resrc	\$ 79,013	\$ 31,699	\$ 10,566	\$ 36,747
<b>2414</b>	Sciences/Mathematics/Technol	\$ 382,090	\$ 212,188	\$ 70,729	\$ 99,172
<b>2415</b>	Global Learning Programs & Services	\$ 247,780	\$ 94,679	\$ 31,560	\$ 121,541
<b>2416</b>	Physical Ed/Rec/Athletics	\$ 260,556	\$ 95,002	\$ 31,667	\$ 133,886
<b>2418</b>	Social Science/Creative Arts	\$ 160,225	\$ 105,125	\$ 35,042	\$ 20,059
<b>2419</b>	Academic Support & Learning Tech	\$ 563,245	\$ 397,403	\$ 132,468	\$ 33,375
<b>2441</b>	Office of the VP Instr Svcs	\$ 74,147	\$ 4,456	\$ 1,485	\$ 68,205
<b>Grand Total</b>		<b>\$ 3,430,842</b>	<b>\$ 1,786,680</b>	<b>\$ 595,560</b>	<b>\$ 1,048,603</b>



**Thank you!**