

**Skyline College FY22-23  
Preliminary Estimate:  
Fund 1A Site Allocation Amount**

February 24, 2022

# Agenda / Topics

- Fund 1A: Resource Allocation Model
  - District wide revenue and expense
  - Model components: Steps 1 through 8.
  - Preliminary estimate for next fiscal year (Jul 1, 2022 – Jun 30, 2023)

**Governmental Funds**

**General Fund - Unrestricted**  
Fund 1

**General Fund - Restricted**  
Fund 3

**Special Revenue**  
Fund 6  
*Child Development (60)*

**Capital Projects**  
*Capital Outlay*  
Fund 4

**Debt Service**  
Fund 25

**Proprietary Funds**

**Enterprise**  
*Bookstore/Cafeteria/SMAC/CCCE*  
Fund 5

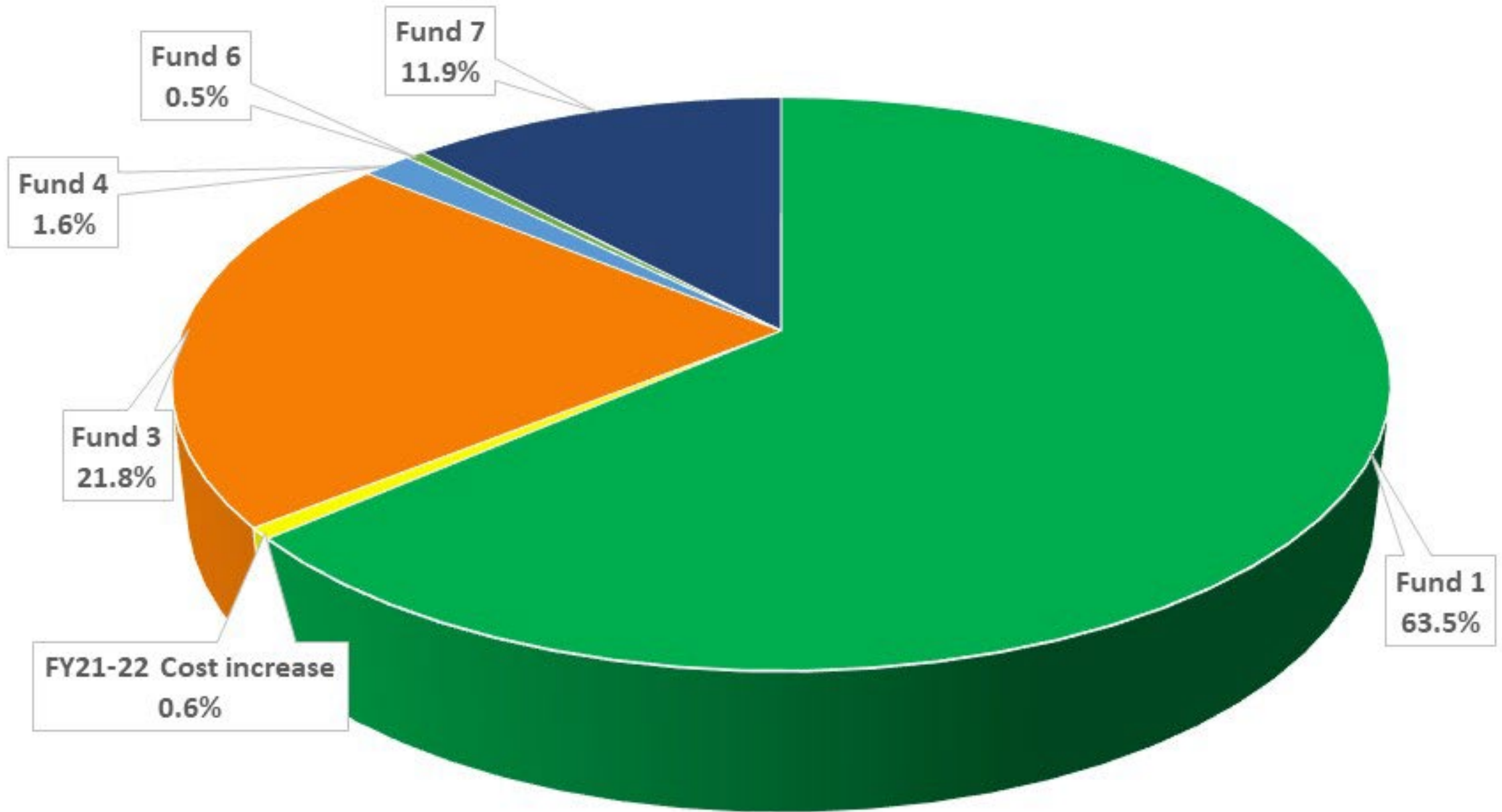
**Internal Service**  
*Self-Insurance*  
Fund 2

**Fiduciary Funds**

**Expendable Trust**  
*Student Financial Aid*  
Fund 7  
*Reserve Fund for Post-Retirement/  
Housing Loan*  
Fund 8

**Total District**  
All funds

# FY20-21 Skyline Fund Utilization: \$83.9 million



# District Fund 1 Projected Revenue Sources

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT					
REVENUE AND EXPENDITURE ASSUMPTIONS - FUND 1					
	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25
	Adopted	Adopted	Tentative	Preliminary	Preliminary
<b>REVENUE</b>					
<u>Local</u>					
Property Taxes					
Base Revenue	\$ 165,666,425	\$ 172,178,871	\$ 183,184,279	192,343,493	201,479,809
Redevelopment Agency	14,970,114	14,867,919	15,519,591	16,295,571	17,069,610
Student Fees					
Enrollment Fees (\$46)	9,586,425	9,311,159	8,044,532	8,125,119	8,166,734
Promise Scholars Fee Waiver	(1,435,775)	(1,423,557)	-	-	-
Out-of-State Non-Resident	925,113	1,782,092	2,294,835	2,453,099	2,611,364
International Non-Resident	3,808,512	4,696,333	4,053,620	4,333,180	4,689,300
Interest	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other	700,261	286,285	356,802	356,802	356,802
<u>State</u>					
Proposition 30/55	1,437,300	1,414,825	1,284,286	1,284,285	1,223,095
Lottery	2,292,300	2,398,793	2,135,334	2,135,334	2,157,176
F/T Faculty Allocation	1,771,589	3,340,121	3,402,618	3,402,618	3,402,618
P/T Faculty Parity	325,365	306,627	306,627	306,627	306,627
One-Time Faculty Office Hours	-	1,646,945	-	-	-
P/T Faculty Office Hours / Medical	167,339	516,662	726,915	726,915	726,915
Apprenticeship	467,362	490,215	516,343	516,343	516,343
Mandated Costs	433,490	420,516	394,625	407,739	426,830
STRS On-Behalf	5,796,149	4,488,329	4,488,329	4,488,329	4,488,329
<b>Estimated Total Revenue</b>	<b>\$ 208,411,969</b>	<b>\$ 219,222,135</b>	<b>229,208,737</b>	<b>\$ 239,675,455</b>	<b>\$ 250,121,553</b>

# District Fund 1 Projected Expenditures

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT					
REVENUE AND EXPENDITURE ASSUMPTIONS - FUND 1					
	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25
	Adopted	Adopted	Tentative	Preliminary	Preliminary
<b>EXPENDITURES</b>					
<u>Site Allocations</u>					
Canada College	\$ 31,737,063	\$ 33,411,319	\$ 34,967,602	\$ 35,013,257	\$ 34,904,416
College of San Mateo	48,441,438	51,348,029	54,165,307	54,178,571	53,947,114
Skyline College	51,525,669	54,385,850	57,338,652	57,540,462	57,459,471
District Office	21,549,988	21,104,837	22,391,018	22,539,216	22,472,079
Facilities	18,170,107	18,065,644	18,594,893	18,701,215	18,730,087
Subtotal	\$ 171,424,265	\$ 178,315,679	\$ 187,457,472	\$ 187,972,721	\$ 187,513,168
<u>Districtwide Allocations</u>					
Benefits / Mid Yr Inc / Savings	250,000	250,000	250,000	250,000	250,000
STRS On-Behalf	5,796,149	4,488,329	4,488,329	4,488,329	4,488,329
College-Generated Revenues	518,315	209,492	250,512	250,512	250,512
Strategic Initiatives	-	-	2,000,000	4,000,000	6,000,000
Apprenticeship	467,362	490,215	516,343	516,343	516,343
Miscellaneous	3,903,979	4,727,469	1,889,587	1,944,385	1,997,856
Utilities	4,222,417	5,156,812	5,167,308	5,317,160	5,463,382
Salary Commitments	5,581,079	6,028,198	8,252,930	16,201,085	24,129,369
Managed Hiring	500,000	500,000	250,000	250,000	250,000
Insurance	2,815,663	2,951,767	3,068,656	3,157,647	3,244,483
Consultant / Legal / Election	985,000	785,000	1,285,000	822,265	1,344,877
Staff Development	767,123	819,528	819,528	843,295	866,485
Districtwide Technology	3,637,143	4,876,481	5,045,472	5,191,790	5,334,564
PT Fac. Office Hours / PT Fac. Medical	3,050,000	3,400,000	3,400,000	3,400,000	3,400,000
Transfers Out	4,413,475	6,143,165	4,987,603	4,987,603	4,987,603
Museum of Tolerance	80,000	80,000	80,000	82,320	84,584
<b>Estimated Total Expenditures</b>	<b>\$ 208,411,970</b>	<b>\$ 219,222,135</b>	<b>\$ 229,208,740</b>	<b>\$ 239,675,455</b>	<b>\$ 250,121,555</b>

# FY22-23 Preliminary Projected Site Allocations

## Step Eight: FINAL ALLOCATION

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
PY Site Allocation	\$53,960,539	\$33,149,356	\$50,948,380	\$20,926,985	\$17,915,594	\$40,906,455	\$217,807,309
Step One	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Two	\$0	\$0	\$0	\$0	\$0	-\$1,379,919	-\$1,379,919
Step Three	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Four	-\$147,181	-\$296,194	-\$52,850	\$0	\$0	\$0	-\$496,225
Step Five	\$0	\$0	\$0	-\$124,056	\$0	\$0	-\$124,056
Step Six	\$3,428,058	\$2,054,707	\$3,177,969	\$1,550,380	\$647,015	\$2,224,732	\$13,082,858
Step Seven	-\$294,514	-\$180,928	-\$278,074	-\$114,218	-\$97,782	\$0	-\$965,516
Total Increase/Decrease	\$2,986,364	\$1,577,585	\$2,847,045	\$1,312,105	\$549,233	\$844,812	\$10,117,142
<b>Subtotal</b>	<b>\$56,946,903</b>	<b>\$34,726,941</b>	<b>\$53,795,425</b>	<b>\$22,239,090</b>	<b>\$18,464,827</b>	<b>\$41,751,267</b>	<b>\$227,924,451</b>
Proposition 30/55 Allocation	\$391,749	\$240,662	\$369,881	\$151,928	\$130,066	\$0	\$1,284,286
<b>FY21-22 Site Allocation</b>	<b>\$57,338,652</b>	<b>\$34,967,602</b>	<b>\$54,165,307</b>	<b>\$22,391,018</b>	<b>\$18,594,893</b>	<b>\$41,751,267</b>	<b>\$229,208,737</b>
Contingency							\$0
						<b>Estimated Total Revenue (See Revenue - Expense Tab)</b>	<b>\$229,208,737</b>

# Resource Allocation Model: Steps 1, 2, and 3

## Step One: Base Allocation and FTES Allocation

Prior Year Allocations:

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
	\$53,960,539	\$33,149,356	\$50,948,380	\$20,926,985	\$17,915,594	\$40,906,455	\$217,807,309
	<b>39.09%</b>	<b>24.01%</b>	<b>36.90%</b>				

Prior Year TOTAL FTES:

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
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	6,188	3,273	5,841				15,302
21-22 FTES	5,181	2,805	5,170				13,156
Five Year Avg.	6,406	3,342	6,095				15,843
% of Total FTES	<b>40.43%</b>	<b>21.09%</b>	<b>38.47%</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	Districtwide	Total
						-\$1,379,919	-\$1,379,919

## Step Three: Allocate Square Footage

\$5.02	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
						\$0	\$0



# Resource Allocation Model: Step 4

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

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
22-23 FTES Projections	5,198	2,805	5,209				13,212
"New" Five Year Average	6,022	3,171	5,773				14,966
<b>Difference</b>	<b>(384)</b>	<b>(171)</b>	<b>(322)</b>				<b>(877)</b>
FTES Growth Allocation	\$0	\$0	\$0				\$0
International Students	-\$147,181	-\$296,194	-\$52,850				-\$496,225
<b>Sub Total</b>	<b>-\$147,181</b>	<b>-\$296,194</b>	<b>-\$52,850</b>				<b>-\$496,225</b>

# Skyline International Student Program Projection

## International Student Program Revenue & Headcount Reconciliation - Skyline

		Budget		unit assumption	fee rate	gross per student	district admin 20% charge	site 80% net	Site net rev	Adjustments (one time)	Site total	Prior year amount	Adjstmt (Col U) inclu subseq year	Net net over prior year	
as of...	SKY count <i>inclu</i> base	SKY count <i>exclu</i> base													
FY13	projection	7/31/2012	60.00	23.00	20.0	\$ 240	\$4,800.00	\$ (960)	\$ 3,840	\$ 88,320	\$ 186,255	\$ 274,575	\$ -	\$ -	\$ 88,320
FY14	projection	7/31/2013	104.00	67.00	24.0	\$ 254	\$6,096.00	\$ (1,219)	\$ 4,877	\$ 326,746	\$ 173,850	\$ 500,596	\$ 274,575	\$ -	\$ 238,426
FY15	projection	7/31/2014	136.88	99.88	24.0	\$ 254	\$6,096.00	\$ (1,219)	\$ 4,877	\$ 487,075	\$ 209,350	\$ 696,425	\$ 500,596	\$ 360,105	\$ 346,584
FY16	projection	7/31/2015	181	144	24.0	\$ 259	\$ 6,216	\$ (1,243)	\$ 4,973	\$ 716,083	\$ 157,044	\$ 873,127	\$ 696,425	\$ 209,350	\$ 229,008
FY17	projection	7/31/2016	235	198	29.0	\$ 261	\$ 7,569	\$ (1,514)	\$ 6,055	\$ 1,198,930	\$ 31,230	\$ 1,230,160	\$ 873,127	\$ 157,044	\$ 514,076
FY18	projection	7/31/2017	315	278	30.0	\$ 274	\$ 8,220	\$ (1,644)	\$ 6,576	\$ 1,828,128	\$ 49,167	\$ 1,877,295	\$ 1,230,160		\$ 647,135
FY19	projection	7/31/2018	290	253	29.0	\$ 279	\$ 8,091	\$ (1,618)	\$ 6,473	\$ 1,637,618	\$ -	\$ 1,637,618	\$ 1,877,295		\$ (239,677)
FY20	projection	7/31/2019	265	228	29.0	\$ 311	\$ 9,019	\$ (1,804)	\$ 7,215	\$ 1,645,066	\$ -	\$ 1,645,066	\$ 1,637,618		\$ 7,447
FY21	projection	7/31/2020	160	123	29.0	\$ 334	\$ 9,686	\$ (1,937)	\$ 7,749	\$ 953,102	\$ -	\$ 953,102	\$ 1,645,066		\$ (691,963)
FY22	projection	7/31/2021	173	136	29.0	\$ 353	\$ 10,237	\$ (2,047)	\$ 8,190	\$ 1,113,786	\$ -	\$ 1,113,786	\$ 953,102		\$ 160,683
FY23	projection	7/31/2022	161	124	29.0	\$ 336	\$ 9,744	\$ (1,949)	\$ 7,795	\$ 966,605	\$ -	\$ 966,605	\$ 1,113,786		\$ (147,181)

# Resource Allocation Model: Step 5

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

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
FTES Growth Allocation				\$0			\$0
International Students				<u>-\$124,056</u>			<u>-\$124,056</u>
<b>Total</b>				<u><b>-\$124,056</b></u>			<u><b>-\$124,056</b></u>

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# Resource Allocation Model: Step 6

**Step Six: Allocate Any Special Amounts Agreed Upon**

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
COLA	\$2,592,658	\$1,563,097	\$2,508,728	\$751,404	\$494,332	2,224,732	\$10,134,951
Step & LSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPI	\$219,102	\$113,062	\$87,470	\$45,138	\$152,684	\$0	\$617,455
Other	\$616,299	\$378,546	\$581,771	\$753,836		\$0	\$2,330,452
Innovation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,428,058</b>	<b>\$2,054,707</b>	<b>\$3,177,969</b>	<b>\$1,550,380</b>	<b>\$647,015</b>	<b>\$2,224,732</b>	<b>\$13,082,858</b>

# Resource Allocation Model: Step 7

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

Prior Year Allocation	\$217,807,309						
Property Tax Growth	\$10,229,794						
Other Revenue	<u>-\$112,652</u>						
FY22-23 Revenue	\$227,924,451	(excludes Proposition 30/55)					
Increase/Decrease from PY Allocation	\$10,117,142						
Transfer In from Fund 4 (DO)	\$0						
Reserve	<u>\$0</u>						
	<u>\$10,117,142</u>						
Less Allocations:							
Step One	\$0						
Step Two	-\$1,379,919						
Step Three	\$0						
Step Four	-\$496,225						
Step Five	-\$124,056						
Step Six	<u>\$13,082,858</u>						
	<u>\$11,082,658</u>						
<b>Available for Allocation</b>	<b><u>-\$965,516</u></b>						
	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
PY Site Allocations	\$53,960,539	\$33,149,356	\$50,948,380	\$20,926,985	\$17,915,594		\$176,900,854
% of Total	30.50%	18.74%	28.80%	11.83%	10.13%		100.00%
<b>ADJUSTMENT PER STEP SEVEN:</b>	<b><u>-\$294,514</u></b>	<b><u>-\$180,928</u></b>	<b><u>-\$278,074</u></b>	<b><u>-\$114,218</u></b>	<b><u>-\$97,782</u></b>		<b><u>-\$965,516</u></b>

# FY22-23 Preliminary Projected Site Allocations

## Step Eight: FINAL ALLOCATION

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
PY Site Allocation	\$53,960,539	\$33,149,356	\$50,948,380	\$20,926,985	\$17,915,594	\$40,906,455	\$217,807,309
Step One	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Two	\$0	\$0	\$0	\$0	\$0	-\$1,379,919	-\$1,379,919
Step Three	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Four	-\$147,181	-\$296,194	-\$52,850	\$0	\$0	\$0	-\$496,225
Step Five	\$0	\$0	\$0	-\$124,056	\$0	\$0	-\$124,056
Step Six	\$3,428,058	\$2,054,707	\$3,177,969	\$1,550,380	\$647,015	\$2,224,732	\$13,082,858
Step Seven	-\$294,514	-\$180,928	-\$278,074	-\$114,218	-\$97,782	\$0	-\$965,516
Total Increase/Decrease	\$2,986,364	\$1,577,585	\$2,847,045	\$1,312,105	\$549,233	\$844,812	\$10,117,142
<b>Subtotal</b>	<b>\$56,946,903</b>	<b>\$34,726,941</b>	<b>\$53,795,425</b>	<b>\$22,239,090</b>	<b>\$18,464,827</b>	<b>\$41,751,267</b>	<b>\$227,924,451</b>
Proposition 30/55 Allocation	\$391,749	\$240,662	\$369,881	\$151,928	\$130,066	\$0	\$1,284,286
<b>FY21-22 Site Allocation</b>	<b>\$57,338,652</b>	<b>\$34,967,602</b>	<b>\$54,165,307</b>	<b>\$22,391,018</b>	<b>\$18,594,893</b>	<b>\$41,751,267</b>	<b>\$229,208,737</b>
Contingency							\$0
						<b>Estimated Total Revenue (See Revenue - Expense Tab)</b>	<b>\$229,208,737</b>

# Skyline FY22-23 Preliminary Projected Site Allocation:

*Excluding payroll and other 'pass-through' adjustments*

## **Projected FY22-23 Non-Payroll Funding Adjustments**

Intl Students Program Revenue	\$	(147,181)
CPI on non-personnel expenses		219,102
Net, Step 7 and other adjustments		(294,514)
<b>Projected Increase (Reduction) in Non-Payroll Site Allocation</b>	<b>\$</b>	<b>(222,593)</b>

- At present, while it is anticipated that Skyline's Fund 1 site allocation will increase by \$2.986 million, compensation commitments are expected to increase by \$3.21 million.
- These figures will continue to evolve, with the County AV being the most impactful.

# Thank you!

- Questions?