

SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

2012-

13

*Mid-Year Budget  
Report*

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### 2012-13 Mid-Year Budget Summary

This Mid-Year report provides information about the status of the District’s Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor’s January budget proposal for fiscal year 2013-14.

On January 10, 2013, Governor Brown unveiled his budget package for fiscal year 2013-14. It has been hailed as one of the better budget proposals in recent years. According to the Governor, “California is now on a path to long-term fiscal stability.” This budget shows that California is well on its way to recovery from years of severe budget shortfalls. Declaring it a balanced budget, the Governor’s proposal reflects revenues resulting from the November 2012 passage of Proposition 30 (temporary tax) that increases personal income taxes on high wage earners and Proposition 39 (permanent tax) that requires multi-state firms to calculate taxes based on the percentage of total sales that occur in California.

The favorable outcome from the two ballot initiatives in the November election has averted what would have resulted in another round of mid-year trigger cuts in the current 2012-13 fiscal year. As the State emerges from the Great Recession with the promise of new revenue, the budget proposes increases in funding for both education and Medi-Cal.

### The Governor made the following recommendations affecting California community colleges (CCCs) for 2013-14 as summarized by State Vice Chancellor Dan Troy:

- <sup>35</sup>/<sub>17</sub> \$196.7 million in increased apportionment funding. It is proposed that the Board of Governors will determine how those funds will be allocated (e.g., growth/restoration or COLA).
- <sup>35</sup>/<sub>17</sub> \$179 million to buy down existing deferrals. This would lower the total year over year deferrals from \$801 million to \$622 million.
- <sup>35</sup>/<sub>17</sub> \$49.5 million to support energy efficiency efforts pursuant to the recently passed Proposition 39 ballot initiative. The Governor intends the CCCs to expand career technical educational training and on-the-job work experience training in partnership with the California Conservation Corps and participating community conservation corps programs.
- <sup>35</sup>/<sub>17</sub> \$16.9 million to enhance online education efforts in the CCCs, including the creation of a centralized Virtual Campus into a single hosting system, so students could find online courses and access 24/7 support through a common portal. The proposal would further expand and enhance credit by exam options to make it possible for students to earn credit for core SB 1440 Transfer Degree courses and also for remedial coursework. One way that students would be able to acquire the skills necessary to pass these exams would be through Massive Open Online Course (MOOC) providers.
- <sup>35</sup>/<sub>17</sub> \$300 million in a shift of responsibility for Adult Education from K12 to the CCCs. These dollars would be provided to districts in a block grant basis on students served in core instructional areas.
- <sup>35</sup>/<sub>17</sub> \$15.7 million in a shift of responsibility for Apprenticeship from K12 to CCCs.
- <sup>35</sup>/<sub>17</sub> Replace long-standing provisional language concerning the funds for the Economic and Workforce Development Program with a requirement that the Chancellor’s Office submit an annual expenditure to the Department of Finance for approval (similar to SB 70).

### The Governor’s proposal also includes some significant policy changes:

- <sup>35</sup>/<sub>17</sub> A five year phase-in of funding apportionments on completion rather than on census date enrollment. Unlike previous proposals, though, this is intended to be cost neutral, as districts would have funding lost through the apportionment shifted to student support efforts such as the Student Success and Support Program (formerly known as Matriculation).

- <sup>35</sup><sub>17</sub> A 90-unit cap for students. Under this proposal, no state support would be provided for students that have exceeded 90 units. Students taking courses above the cap would be required to pay the full cost of instruction, with some provision for case-by-case waivers. Similar limits are proposed for UC and CSU students.
- <sup>35</sup><sub>17</sub> Alter Part B BOG fee waivers to require students to complete a Free Application for Federal Student Aid (FAFSA) and include the incomes of both parents and the student to determine eligibility.

## State News

The Governor's budget reflects modest growth in the economy overall. According to School Services, the Department of Finance (DOF) expects the State to follow the national economy citing an improving real estate market as more Californians find employment and become more optimistic consumers as they rebalance their personal portfolios. Additionally, *the DOF notes that defaults on residential property in the third quarter of 2012 were down 31% from one year earlier and were the lowest level since the first quarter of 2012. However, the State's recovery has lagged the nation, in large part due to the steep drop in home prices and sales following the collapse in 2008. California was the epicenter of the subprime mortgage debacle.*<sup>1</sup>

The DOF also forecasts personal income growth in the State of 4.3% in 2013 and 5.5% in 2014. The nation's real gross domestic product (GDP) rose 2.5% in 2012 and would reach 3.7% at the end of 2014. Inflation appears to be favorable with the consumer price index (CPI) remaining at around 2% in 2013 and 2014.

### Proposition 98

For 2013-14 the budget projects that the Proposition 98 minimum guarantee will grow to \$56.2 billion and will be determined by Test 3 which increases the guarantee based on the change in per-capita general fund revenues. This is a \$2.7 billion increase from the forecasted amount of \$54.5 billion in 2012-13 coming from projected base State revenue as well as a Proposition 98 share of the newly approved temporary tax increase.

### Redevelopment

Last fiscal year, groundbreaking and landmark legislation case law led to the elimination of redevelopment agencies (RDAs) throughout the State. The decision dissolved more than 400 RDAs throughout California. The termination of RDAs will direct local property taxes to go back to local governments and local educational agencies (LEAs).

Since that ruling, District officials have been actively participating as members and vigorously advocating for the District at all 13 RDA oversight boards in San Mateo County. In 2012, the District began receiving property tax dollars that formerly were allocated to RDAs and, due to the District's basic aid status, these dollars are additional dollars for the District and not counted as an offset to State apportionment. These funds are both "one-time" funds and "ongoing" funds. The one-time dollars consist of surplus funds that the RDAs had in their Low and Moderate Income Housing Fund and their general fund. The District expects that total one-time funds should equal about \$5 million for 2012-13. So far, the ongoing funds total approximately \$3.6 million in 2012-13 and this amount should increase over time as the RDAs pay off their obligations.

For 2013-14, the District is projecting approximately \$4 million in ongoing funds. As RDAs sell their property assets, there will most likely be additional one-time funds in 2013-14 and possibly beyond. It is impossible to predict at this time how much that would be.

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<sup>1</sup> School Services, The Community College Update, January 11, 2013.

## District Status

Since attaining basic aid or self-supporting status in 2012-13, the District is currently funded by local property taxes and student fees and receives no State apportionment. With its self-supporting status, the District is funded above its computed revenue limit and declining enrollment does not equate to funding loss. One advantage of being basic aid is that the District relies on more predictable local funding from property taxes and student fees which makes us less susceptible to severe State budget cuts.

The overall real estate condition in the Bay Area and San Mateo County has shown much improvement in the last year indicating a strengthening housing market. One real estate firm reports that home sales are at the highest level since 2004 and another cited that the California Association of Realtors showed San Mateo topping the chart in highest median home price by county across the State.<sup>2</sup> According to a press release from San Mateo County Assessor Mark Church early in the fiscal year, the 2012-13 property assessment roll increased 3.33%. He added that as buyer and investor confidence picks up this translates into more home sales. Should the current trend continue, conservative assessment projections for 2013-14 are estimated at more than 3.7%.

Because the District receives sufficient local property tax revenues, we no longer receive Educational Revenue Augmentation Fund (ERAF) monies.

*ERAF was established in the early 1990's to shift property taxes from local governments to K-14 school districts to reduce the State's obligations. In 2004-05, the formula was expanded to include two long-term changes:<sup>3</sup>*

<sup>35</sup><sub>17</sub> *Triple Flip – (1) 1% share of sales taxes redirected from cities and counties to pay debt service on Economic Recovery Bonds. (2) Cities and counties are made whole by an ERAF shift from school districts. (3) Reduction in ERAF to schools is backfilled by the State general fund.*

<sup>35</sup><sub>17</sub> *Vehicle License Fees (VLF) – The State reduced VLF and to backfill this reduction in revenues for cities and counties, the State shifted property taxes from school districts to local government.*

Negative or insufficient ERAF results when the required outgoing triple flip and VLF payments exceed incoming property tax transfers. Current law permits the County Auditor to shift regular property tax funds that would have gone to non-basic aid districts to supplement the county's ERAF in an amount necessary to cover for the Triple Flip and VLF payments. *The problem that occurs when all school districts in a county are basic aid has never been addressed by the Legislature though the potential for inadequate funding from ERAF accounts has been growing as the gains in property assessments have resulted in more basic aid districts.*<sup>4</sup> In San Mateo County, 16 out of 24 school districts are basic aid.

When the issue of insufficient ERAF was raised by our District at the State Chancellor's Office in 2004-05, there was little support for our concern. As San Mateo County experiences negative ERAF, it is the District's position to protect and preserve local property taxes for community colleges. District Chancellor Galatolo is committed to opposing attempts to redirect these stable funds to other statewide needs and will assist in any effort to avoid the negative impact of the shift in local property taxes from community colleges to other local governments.

The Legislative Analyst' Office (LAO) published a report in December 2012 examining insufficient ERAF and concluded that, although it is presently a limited issue citing the dilemma experienced by Amador and San Mateo counties, this funding shortfall will likely grow and adversely affect many counties in a few years. They suggest two remedies. *One would be for the State to reimburse cities and counties for all triple flip and VLF swap funding shortfalls. Second would be to reimburse cities and counties only where necessary to replace actual sales tax and VLF revenue losses.*<sup>5</sup>

<sup>2</sup> [http://andrewlamont.rereport.com/market\\_reports](http://andrewlamont.rereport.com/market_reports) and <http://wilkasgroup.com/how-the-san-mateo-county-market-just-fine-thank-you/>

<sup>3</sup> San Mateo COE Cash Management, December 15, 2011 by KNN Public Finance.

<sup>4</sup> The HDL Companies Issue Update#3, June 2009.

<sup>5</sup> LAO report on Insufficient ERAF, December 18, 2012.

## Accreditation

The accrediting cycle repeats every six years. Accreditation is defined as a process wherein operations and services of institutions and programs are evaluated by a committee of peers to determine if applicable standards are met. Accreditation is granted if the standards are met.<sup>6</sup>

All three Colleges (Cañada, College of San Mateo, and Skyline) remain fully accredited and are on target and well-prepared to address the standards they are required to meet for the upcoming accreditation. The entire college community is determined and poised to undergo this rigorous evaluation process. The Colleges have been working tirelessly and diligently on the self-evaluation process in preparation for the site visits scheduled for October 2013. Drafts of the Self-Studies are currently under review and have been distributed for input, feedback and refinement. The Board will approve the final drafts in July.

The Accrediting Commission for Community and Junior Colleges (ACCJC) is the accrediting body for associate degree granting institutions in the US Western region. It is one of seven regional accrediting commissions nationwide. During the visit, a 10-member team representing other community colleges across the State will visit each College to verify contents of the reports in addressing the standards.

## **Measure G (SMCCCD parcel tax)**

San Mateo voters passed Measure G in 2010 which is a four-year parcel tax that ends in June 2014. At the end of fiscal year 2011-12, the District received slightly more than \$7 million. 2012-13 marks year three of the parcel tax. This funding has allowed the District to reduce significantly fewer sections than would have been cut without the parcel tax and also maintain services to students.

The Board of Trustees approved the Colleges' finalized plans on the use of Measure G funds for 2012-13 as presented by the College Presidents at the meeting on December 6, 2012. The presentations listed three planning areas (Instruction, Student Support, Course and Program Innovation) identified by the Colleges.

The 2012-13 approved spending amounts are \$2,350,000 allocated to each of our three Colleges.

The approved College allocations for the current year reflect the same amounts reported in the Adopted Budget. The budgets and mid-year expenses can be found on Pages 76-80.

Each of the Colleges developed a plan that responds to the needs outlined in the Measure G ballot including:

- <sup>35</sup>/<sub>17</sub> Adding sections to the class schedules that enable students to progress toward completion of their majors, degrees, and certificates.
- <sup>35</sup>/<sub>17</sub> Developing student support programs that ensure the presence of necessary counseling, tutoring, and other forms of support that are fundamental to high levels of student success.
- <sup>35</sup>/<sub>17</sub> Developing programs that address course and program curriculum innovation that are identified by student needs and enable the College to move forward toward meeting its mission and goals.

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<sup>6</sup> [http://en.wikipedia.org/wiki/Educational\\_accreditation](http://en.wikipedia.org/wiki/Educational_accreditation)



### Skyline College 2012-13 Measure G Plans

#### **Instructional Plan for Increased Sections 2012-13: \$1,200,918**

The College seeks funding to maintain class sections that would otherwise not be able to be supported from the general fund. The College was able to add 149 class sections to the Fall 2012 semester and will be able to retain most sections in Spring and Summer 2013. These include important transfers, Career Technical, and basic skills classes.

#### **Accomplishments/Activities for 2011-12:**

- <sup>35</sup>/<sub>17</sub> The College has been able to continue to support the added class sections per semester and has not reduced offerings
- <sup>35</sup>/<sub>17</sub> In Fall 2011 and Spring 2012, Measure G provided 57 CTE, 45 basic skills and 150 transfer class sections
- <sup>35</sup>/<sub>17</sub> The College spent the current year allocation, plus carryover from prior year for class sections

#### **Student Services plan for 2012-13: \$701,160**

The approved funding will assist in meeting student demand in areas of (1) registration and admission services so students may enroll in classes, (2) EOP&S and Transfer Center Services (3) counseling services, (4) Financial Aid services and (5) expanded library hours and electronic library media.

#### **Accomplishments/Activities 2011-12:**

- <sup>35</sup>/<sub>17</sub> Added positions in Spring 2011 in response to increased numbers of students accessing student services
- <sup>35</sup>/<sub>17</sub> Expanded Library hours
- <sup>35</sup>/<sub>17</sub> Increased the number of transfer students
- <sup>35</sup>/<sub>17</sub> Provided outreach to high school students

#### **Course and Program Innovation Plan for 2012-13: \$447,922**

Support innovative programs that include supplemental instruction, program accreditation, learning communities, Math Academy, New Certificate Development and Adjunct Faculty participation.

#### **Accomplishments/Activities for 2011-12:**

- <sup>35</sup>/<sub>17</sub> Leadership Academy designed to facilitate leadership skills for students continued
- <sup>35</sup>/<sub>17</sub> Business faculty, in working with the CITD, began developing a general certificate during Spring 2011 in Entrepreneurship and now has an approved certificate and degree in Entrepreneurship
- <sup>35</sup>/<sub>17</sub> Continued increased support for online degrees and certificates
- <sup>35</sup>/<sub>17</sub> Automotive faculty began creating new programs and pathways for students to enter and complete certificate degrees

### District Enrollment

The State does not fund FTES beyond the set State-determined level. Since turning self-supporting, the District has attempted to stay within the District funded enrollment cap in order to maximize funding should the District lose basic aid status.

Following is enrollment data provided by the Office of the Vice Chancellor of Educational Services and Planning for Spring 2013. The numbers detailing headcount and enrollment are useful but should not be used to project funding as current funding is primarily based on property taxes. The headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data displays the total number of enrollments in each class. To make productivity reports more accurate, effective Fall 2010, contract courses are excluded from Enrollment, FTES, Load and Sections. Starting Fall 2011, we have added “internet” enrollments to reflect distance education.

### End of First Day of Classes

Tuesday, January 14, 2013

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,984	-1.1%	23,070	-0.1%	23,948	-4.9%	62,002	-2.2%
College Headcounts	6,363	0.2%	9,068	-0.2%	9,359	-3.5%	24,790	-1.4%
FTES*	1,799	-4.7%	3,191	0.9%	3,179	-5.6%	8,169	-3.0%
Load**	438	-8.3%	517	0.8%	526	-7.1%	501	-4.5%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	165	-9.8%	259	1.2%	195	-13.3%	619	-6.8%
First-Time Transfer	364	-4.5%	559	0.4%	486	-18.2%	1,409	-8.0%
Returning	434	2.1%	579	11.8%	604	-9.7%	1,617	0.3%
Returning Transfer	292	-8.5%	404	-2.4%	353	12.0%	1,049	-7.5%
Concurrent K-12	326	38.1%	192	-3.5%	233	21.4%	751	19.8%
Continuing	4,782	-0.5%	7,075	-0.9%	7,488	-1.7%	19,345	-1.1%
Internet Enrollments	1,508	40.8%	2,881	23.8%	2,578	-3.6%	6,967	14.7%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201008 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG.

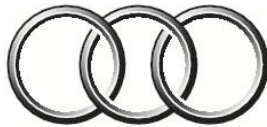
Note: Change refers to the difference in percentages from a comparable day a year ago.

\*FTES: Full Time Equivalent Student. It is point in time and will change as the semester progresses.

\*\*Load: Teaching Load is taken as the ratio of WSCH to FTE. It is point in time and will change as the semester progresses.

\*\*\*WSCH: Weekly Student Contact Hours

\*\*\*\*FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.



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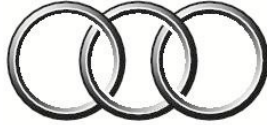
## **Unrestricted General Fund (Fund 1)**

*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.*

*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. An example of resources designated in this manner is the set aside for Professional Development or Staff Development, which provides financing for efforts to enhance staff development skills.*







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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), Matriculation, 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 or may not coincide with the fiscal year budget are detailed on the following pages.*

San Mateo County Community College District

2012-13 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2012 - December 31, 2012

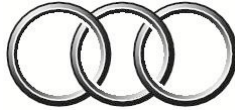
<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30028	TRIO - Student Support Services	Federal		(7,393)			(7,393)
30038	Child Dev Consrtm Fed/St Yosemite	Federal		12,500	10,000		22,500
30087	USDOE-CDDS-WestEd-CCPPP	Federal			12,000		12,000
30100	YCCD/CDTC CIP 01/01/11-06/30/11	Federal			21,341		21,341
30101	TRIO - Student Support Services	Federal			(15,878)		(15,878)
30107	TSFF-BAWFC-AHBP 11/15/12-12/31/13	Federal		32,089	(32,089)		-
30110	TRIO Upward Bound 09/01/12-08/31/17	Federal		262,500			262,500
30111	HSI Cooperative A2B 10/1/12-9/30/17	Federal		624,255			624,255
30112	SMC WIB HERO Program 7/3/12-6/30/13	Federal			58,000		58,000
31002	DSP&S	State	96,318	17,880	30,021		144,219
31003	EOP&S	State	20,002	16,713	17,602		54,317
31004	EOP&S/CARE	State	1,098	1,508	1,518		4,124
31009	Matriculation	State	12,321	8,488	10,234		31,043
31031	CalWORKs	State	5,704	7,223	6,832		19,759
31033	TANF	Federal	2,848	2,327	2,640		7,815
31069	Lottery -- Prop 20 -- Instr MatrIs	State	229,917	140,602	260,963	(523,175)	108,307
31121	CCCCO-CTE-CAA Grant	State		(18,720)	18,720		-
31124	CTE Pathways 11/01/12-11/30/13	State			348,000		348,000
31127	FCCC-CSM Cares Prog-7/1/12-5/31/14	State	247,320				247,320
32003	Public Bdcst-CSG-TV	Local	(73,672)				(73,672)
32004	Public Bdcst-CSG-FM	Local	8,053				8,053
32005	Public Bdcst-CSG-Interconnect	Local	(640)				640)
32047	UC Regents-Puente Project-Skyline	Local			1,500		1,500
32081	SMCGS Grant - Canada Coll Library	Local		4,000			4,000
32083	United Way of the Bay Area	Local			159,569		159,569
35001	Miscellaneous Donations	Local	10,713	126	5,796		16,635
35014	Expand Your Horizons	Local			2,250		2,250
35041	Ctr for Int'l Trade Match	Local			16,000		16,000
35045	Financial Aid Admin Cost Allowance - Pell	Local	795	435	1,105		2,335
36016	SMC-HSA-WDD-iOS Mobil 9/4/12-9/4/13	Local		98,307			98,307
38001	Contract/Community Educ Indirect	Local			3,920		3,920
Total 2012-2013 Fund 3 Budget Revenue Adjustments			<u>560,777</u>	<u>1,202,841</u>	<u>940,043</u>	<u>(523,175)</u>	<u>2,180,486</u>

San Mateo County Community College District  
 2012-2013 Mid-Year Report  
 Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$739,653	\$1,138,801	\$848,622	\$2,024,941	\$1,893,030	\$899,473	48%	1
2 State Revenue	1,301,392	1,184,466	1,491,273	2,806,864	3,500,753	1,301,524	37%	2
3 Local Revenue	831,591	646,484	591,032	1,335,077	1,713,141	764,735	45%	3
4 Total Revenue	<b>\$2,872,635</b>	<b>\$2,969,751</b>	<b>\$2,930,927</b>	<b>\$6,166,882</b>	<b>\$7,106,925</b>	<b>\$2,965,732</b>	<b>42%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$813,310	\$1,018,785	\$1,005,117	\$1,485,428	\$1,840,114	\$1,040,286	57%	5
6 Classified Salaries	722,407	617,322	774,005	1,623,193	1,740,570	816,583	47%	6
7 Employee Benefits	385,870	384,938	400,609	811,441	923,126	476,426	52%	7
8 Materials & Supplies	94,680	92,628	91,188	698,719	1,012,460	71,891	7%	8
9 Operating Expenses	217,365	481,096	421,745	1,068,867	1,094,910	283,216	26%	9
10 Capital Outlay	166	159	195	17,591	17,861	103	1%	10
11 Total Expenses	<b>\$2,233,799</b>	<b>\$2,594,927</b>	<b>\$2,692,858</b>	<b>\$5,705,239</b>	<b>\$6,629,041</b>	<b>\$2,688,505</b>	<b>41%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(80,512)	(2,970)	(16,892)	(40,000)	(91,102)	(51,102)	56%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(33,099)	(107,756)	(100,730)	(421,643)	(386,783)	(71,788)	19%	16
17 Total Transfers/Other	<b>(\$113,611)</b>	<b>(\$110,726)</b>	<b>(\$117,622)</b>	<b>(\$461,643)</b>	<b>(\$477,884)</b>	<b>(\$122,890)</b>	<b>26%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$525,225	\$264,098	\$120,448	\$0	\$0	\$154,337		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	<b>\$525,225</b>	<b>\$264,098</b>	<b>\$120,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$154,337</b>		<b>21</b>

Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
 See Districtwide page for complete fund totals.



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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 that directly or indirectly relate to the educational program of the College such as providing services to students—and which may provide non-classroom instructional or laboratory experience for students.*

*The District maintains the **Child Development Fund (60000)**, which is used to account for the activities of the child development centers at the Colleges.*

***Measure G** (San Mateo county wide parcel tax) passed by the voters in June 2010 is accounted for in this Fund **(61000)**. It is used primarily for instructional-related activities to preserve and maintain core academics and vocational programs.*

**San Mateo County Community College District**  
**2012-2013 Mid-Year Report**  
***Child Development Fund (Fund 6) - Skyline College***



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-13 Adoption Budget	2012-13 Adjusted Budget	Actual To Date
<b>Revenue</b>						
General Revenue	\$0	\$53,101	\$35,859	\$150,000	\$150,000	\$61,013
State Revenue	0	54,990	53,027	123,700	123,700	88,146
Federal Revenue	13,719	20,931	27,944	191,000	191,000	54,372
<b>Total Revenue</b>	<b>\$13,719</b>	<b>\$129,021</b>	<b>\$116,830</b>	<b>\$464,700</b>	<b>\$464,700</b>	<b>\$203,531</b>
<b>Expenses</b>						
Allocated Salaries	\$40,966	\$36,178	\$25,075	\$50,022	\$50,022	\$43,812
Unallocated Salaries	131,249	129,687	129,606	267,409	267,409	179,605
Employee Benefits	98,499	92,616	71,996	138,242	138,242	84,184
Materials & Supplies	12,003	10,116	12,715	43,600	43,600	25,784
Operating Expenses	25	5,072	150	5,559	5,559	698
Capital Outlay	0	0	0	0	0	0
<b>Total Expenses</b>	<b>\$282,742</b>	<b>\$273,669</b>	<b>\$239,541</b>	<b>\$504,831</b>	<b>\$504,831</b>	<b>\$334,083</b>
<b>Transfers &amp; Other</b>						
Transfers In	\$98,499	\$92,616	\$71,996	\$40,131	\$40,131	\$131,375
Transfer Sources	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Agency	0	0	0	0	0	0
Transfer Out Go	0	0	0	0	0	0
<b>Total Transfers/Other</b>	<b>\$98,499</b>	<b>\$92,616</b>	<b>\$71,996</b>	<b>\$40,131</b>	<b>\$40,131</b>	<b>\$131,375</b>
<b>Fund Balance</b>						
Change in Fund Balance	(\$170,524)	(\$52,032)	(\$50,715)	\$0	\$0	\$823
Beginning Balance, July 1	0	0	0	0	0	0

San Mateo County Community College District  
2012-2013 Mid-Year Report  
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2009-10 Actuals	2nd Quarter 2010-11 Actuals	2nd Quarter 2011-12 Actuals	2012-2013 Adoption Budget	2012-2013 Adjusted Budget	Actual to Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	2,350,000	2,350,000	1,182,567	50%	3
4 Total Revenue	\$0	\$0	\$0	\$2,350,000	\$2,350,000	\$1,182,567	50%	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$2,666	\$577,389	\$1,300,172	\$1,258,006	\$952,023	76%	5
6 Classified Salaries	0	24,868	164,621	377,196	419,362	195,648	47%	6
7 Employee Benefits	0	2,256	118,848	302,295	302,295	167,191	55%	7
8 Materials & Supplies	0	9,898	1,309	169,764	188,264	42,058	22%	8
9 Operating Expenses	0	0	47,195	778,568	760,068	1,856	0%	9
10 Capital Outlay	0	0	0	2,800	2,800	0	0%	10
11 Total Expenses	\$0	\$39,688	\$909,363	\$2,930,795	\$2,930,795	\$1,358,777	46%	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
<b>Fund Balance</b>								
<b>Net Change in Fund</b>								
18 Balance	\$0	(\$39,688)	(\$909,363)	(\$580,795)	(\$580,795)	(\$176,209)		18
19 Beginning Balance, July 1	0	0	497,160	580,795	580,795	580,795		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	(\$39,688)	(\$412,203)	(\$0)	(\$0)	\$404,586		21

Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.



SAN MATEO COUNTY  
COMMUNITY  
COLLEGE DISTRICT

# **Supplemental Information**

**Expenditure Comparison by Major  
Account Code**

**Expenditure Comparison by Major  
Budget Activity**

**Expenditure Comparison of  
Academic Salaries**



San Mateo County Community College District  
 ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE  
 Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES 1000			CLASSIFIED SALARIES 2000		
				AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-2007									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948
2010-2011									
Cañada College	\$15,428,060	4,764	\$3,238	\$8,195,558	53.12%	\$1,720	\$3,263,146	21.15%	\$685
College of San Mateo	\$28,399,633	8,266	\$3,436	\$16,404,580	57.76%	\$1,985	\$4,727,520	16.65%	\$572
Skyline College	\$24,243,581	8,253	\$2,938	\$13,978,704	57.66%	\$1,694	\$4,202,011	17.33%	\$509
Central Svcs/District Office	\$36,427,540	0	\$0	\$547,332	1.50%	\$0	\$9,892,321	27.16%	\$0
Total	\$104,498,814	21,283	\$4,910	\$39,126,174	37.44%	\$1,838	\$22,084,998	21.13%	\$1,038
2011-2012									
Cañada College	\$16,668,686	4,603	\$3,621	\$8,971,134	53.82%	\$1,949	\$3,414,481	20.48%	\$742
College of San Mateo	\$28,910,195	7,912	\$3,654	\$16,746,889	57.93%	\$2,117	\$4,864,332	16.83%	\$615
Skyline College	\$25,568,739	8,449	\$3,026	\$14,440,991	56.48%	\$1,709	\$4,326,117	16.92%	\$512
Central Svcs/District Office	\$39,036,312	0	\$0	\$583,947	1.50%	\$0	\$11,237,338	28.79%	\$0
Total	\$110,183,932	20,964	\$5,256	\$40,742,961	36.98%	\$1,943	\$23,842,268	21.64%	\$1,137

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for all activity centers
2. Spreadsheet continued on next page

**San Mateo County Community College District**  
**ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE**

Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000	
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	0	\$11,840	0.09
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	4	\$185,318	0.58
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	1	\$187,660	0.82
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	0	\$13,241,177	34.95
<b>\$10,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>13</b>	<b>\$13,625,995</b>	<b>12.82</b>
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	0	\$51,186	0.33
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	0	\$288,699	0.83
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	4	\$149,225	0.61
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	0	\$12,500,693	32.65
<b>\$11,893,639</b>	<b>19.38%</b>	<b>\$1,103</b>	<b>\$10,530,344</b>	<b>9.32%</b>	<b>\$531</b>	<b>\$222,481</b>	<b>0.20%</b>	<b>11</b>	<b>\$12,989,803</b>	<b>11.50</b>
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	6	\$17,652	0.11
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	0	\$366,185	1.00
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	4	\$586,618	2.22
\$2,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	0	\$6,552,161	18.68
<b>\$13,740,404</b>	<b>20.71%</b>	<b>\$1,138</b>	<b>\$11,635,890</b>	<b>10.15%</b>	<b>\$558</b>	<b>\$99,774</b>	<b>0.09%</b>	<b>5</b>	<b>\$7,522,616</b>	<b>6.56</b>
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	0	\$16,122	0.10
\$6,314,448	17.79%	\$1,323	\$1,644,068	4.63%	\$176	\$0	0.00%	0	\$262,531	0.74
\$4,606,975	16.86%	\$493	\$1,238,391	4.53%	\$152	\$21,761	0.08%	2	\$189,758	0.69
\$9,887,569	31.95%	\$0	\$7,718,039	24.94%	\$0	\$110,596	0.36%	0	\$4,151,066	13.41
<b>\$13,810,308</b>	<b>21.52%</b>	<b>\$1,069</b>	<b>\$11,222,271</b>	<b>10.14%</b>	<b>\$504</b>	<b>\$132,357</b>	<b>0.12%</b>	<b>6</b>	<b>\$4,619,477</b>	<b>14.93</b>
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	2	\$17,564	0.11
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	0	\$85,848	0.26
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	2	\$116,396	0.45
\$2,024,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	0	\$7,799,866	22.27
<b>\$14,963,637</b>	<b>22.72%</b>	<b>\$1,061</b>	<b>\$9,939,750</b>	<b>9.05%</b>	<b>\$423</b>	<b>\$72,351</b>	<b>0.07%</b>	<b>3</b>	<b>\$8,019,674</b>	<b>7.30</b>
\$3,368,584	21.83%	\$707	\$589,290	3.82%	\$124	\$10,482	0.07%	2	\$1,000	0.01
\$6,114,237	21.53%	\$740	\$1,153,296	4.06%	\$140	\$0	0.00%	0	\$0	0.00
\$4,904,335	20.23%	\$594	\$1,126,707	3.05%	\$137	\$30,984	0.13%	4	\$840	0.00
\$1,145,307	30.19%	\$0	\$9,228,375	25.00%	\$0	\$31,777	0.09%	0	\$6,075,478	16.46
<b>\$15,532,463</b>	<b>24.32%</b>	<b>\$1,200</b>	<b>\$12,097,668</b>	<b>11.52%</b>	<b>\$568</b>	<b>\$73,243</b>	<b>0.07%</b>	<b>3</b>	<b>\$6,077,318</b>	<b>5.79</b>
\$3,498,632	21.10%	\$734	\$687,538	4.15%	\$144	\$12,231	0.07%	3	\$0	0.00
\$5,969,524	20.67%	\$722	\$1,297,806	4.49%	\$157	\$278	0.00%	0	\$0	0.00
\$4,973,252	19.32%	\$500	\$1,450,645	5.70%	\$177	\$110,740	0.47%	15	\$0	0.00

San Mateo County Community College District  
ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2005-2006								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Offi	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
Total	\$94,688,147	19,751	\$58,047,469	61.30%	\$2,939	\$8,234,654	8.70%	\$417
2006-2007								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Offi	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Offi	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
2008-2009								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Offi	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
Total	\$106,704,808	22,267	\$69,513,491	65.15%	\$3,122	\$9,276,443	8.69%	\$417
2009-2010								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Offi	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
Total	\$108,765,264	23,521	\$67,212,048	61.80%	\$2,858	\$9,622,798	8.85%	\$409
2010-2011								
Cañada College	\$16,572,499	4,764	\$12,616,683	76.13%	\$2,648	\$2,408,129	14.53%	\$505
College of San Mateo	\$31,261,092	8,266	\$25,179,738	80.55%	\$3,046	\$3,573,014	11.43%	\$432
Skyline College	\$26,880,908	8,253	\$21,797,099	81.09%	\$2,641	\$2,919,213	10.86%	\$354
Central Svcs/District Offi	\$34,781,850	0	\$9,392,721	27.00%	\$0	\$78,957	0.23%	\$0
Total	\$109,496,350	21,283	\$68,986,240	63.00%	\$3,241	\$8,979,312	8.20%	\$422
2011-2012								
Cañada College	\$17,253,719	4,603	\$12,269,544	71.11%	\$2,666	\$3,352,175	19.43%	\$728
College of San Mateo	\$29,725,875	7,912	\$22,893,040	77.01%	\$2,893	\$4,213,301	14.17%	\$533
Skyline College	\$26,112,579	8,449	\$20,091,160	76.94%	\$2,378	\$3,780,352	14.48%	\$447
Central Svcs/District Offi	\$38,115,015	0	\$7,268,389	19.07%	\$0	\$692,690	1.82%	\$0
Total	\$111,207,188	20,964	\$62,522,132	56.22%	\$2,982	\$12,038,517	10.83%	\$574

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do not include Ancillary Services in activity centers 6800 through 7000

San Mateo County Community College District  
ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$9,467,994</b>	<b>9.15%</b>	<b>\$477</b>	<b>\$18,209,360</b>	<b>17.59%</b>	<b>\$917</b>
<b>2007-2008</b>								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$11,310,957</b>	<b>10.23%</b>	<b>\$542</b>	<b>\$18,838,506</b>	<b>17.04%</b>	<b>\$903</b>
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$10,632,906</b>	<b>9.96%</b>	<b>\$478</b>	<b>\$17,281,969</b>	<b>16.20%</b>	<b>\$776</b>
<b>2009-2010</b>								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
<b>Total</b>	<b>\$108,765,264</b>	<b>23,521</b>	<b>\$11,428,065</b>	<b>10.51%</b>	<b>\$486</b>	<b>\$20,502,353</b>	<b>18.85%</b>	<b>\$872</b>
<b>2010-2011</b>								
Cañada College	\$16,572,499	4,764	\$24,201	0.15%	\$5	\$1,523,486	9.19%	\$320
College of San Mateo	\$31,261,092	8,266	\$30,638	0.10%	\$4	\$2,477,702	7.93%	\$300
Skyline College	\$26,880,908	8,253	\$74,138	0.28%	\$9	\$2,090,459	7.78%	\$253
Central Svcs/District Office	\$34,781,850	0	\$11,342,390	32.61%	\$0	\$13,967,783	40.16%	\$0
<b>Total</b>	<b>\$109,496,350</b>	<b>21,283</b>	<b>\$11,471,367</b>	<b>10.48%</b>	<b>\$539</b>	<b>\$20,059,430</b>	<b>18.32%</b>	<b>\$943</b>
<b>2011-12</b>								
Cañada College	\$17,253,719	4,603	\$24,201	0.14%	\$5	\$1,607,800	9.32%	\$349
College of San Mateo	\$29,725,875	7,912	\$47,808	0.16%	\$6	\$2,571,726	8.65%	\$325
Skyline College	\$26,112,579	8,449	\$70,384	0.27%	\$8	\$2,170,683	8.31%	\$257
Central Svcs/District Office	\$38,115,015	0	\$11,595,818	30.42%	\$0	\$18,558,118	48.69%	\$0
<b>Total</b>	<b>\$111,207,188</b>	<b>20,964</b>	<b>\$11,738,212</b>	<b>10.56%</b>	<b>\$560</b>	<b>\$24,908,327</b>	<b>22.40%</b>	<b>\$1,188</b>

**Notes:**

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do not include Ancillary Services in activity centers 6800 through 7000

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
Total	\$41,341,359	\$19,202,272	46.45%	\$12,652,686	30.61%	\$3,906,806	9.45%
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
Total	\$45,379,481	\$19,138,923	42.18%	\$15,875,981	34.98%	\$4,525,732	9.97%
<b>2007-2008</b>							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
Total	\$48,072,649	\$19,517,637	40.60%	\$17,718,896	36.86%	\$4,026,376	8.38%
<b>2009-2010</b>							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
Total	\$47,602,290	\$19,251,764	40.44%	\$17,818,355	37.43%	\$4,142,044	8.70%
<b>2010-2011</b>							
Cañada College	\$8,839,531	\$3,868,844	43.77%	\$2,888,162	32.67%	\$866,088	9.80%
College of San Mateo	\$17,470,185	\$8,923,903	51.08%	\$4,599,288	26.33%	\$1,663,052	9.52%
Skyline College	\$15,064,877	\$6,317,838	41.94%	\$5,200,208	34.52%	\$1,490,781	9.90%
Central Svcs/District Office	\$1,038,171	\$0	0.00%	\$277,950	26.77%	\$212,709	20.49%
Total	\$42,412,764	\$19,110,585	45.06%	\$12,965,608	30.57%	\$4,232,631	9.98%
<b>2011-2012</b>							
Cañada College	\$9,504,948	\$4,154,751	43.71%	\$2,987,837	31.43%	\$947,621	9.97%
College of San Mateo	\$17,648,853	\$9,026,429	51.14%	\$4,578,415	25.94%	\$1,570,880	8.90%
Skyline College	\$15,486,881	\$6,330,003	40.87%	\$5,342,679	34.50%	\$1,505,204	9.72%
Central Svcs/District Office	\$1,057,360	\$0	0.00%	\$417,928	39.53%	\$33,992	3.21%
Total	\$43,698,042	\$19,511,183	44.65%	\$13,326,858	30.50%	\$4,057,697	9.29%

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

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	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2005-2006							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
Total	\$41,341,359	\$1,137,462	2.75%	\$3,970,361	9.60%	\$471,771	1.14%
2006-2007							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
Total	\$45,379,481	\$1,231,678	2.71%	\$4,027,337	8.87%	\$579,830	1.28%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%
2008-2009							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
Total	\$48,072,649	\$1,524,463	3.17%	\$4,670,079	9.71%	\$615,198	1.28%
2009-2010							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
Total	\$47,602,290	\$1,171,884	2.46%	\$4,579,436	9.62%	\$638,807	1.34%
2010-2011							
Cañada College	\$8,839,531	\$77,926	0.88%	\$999,043	11.30%	\$139,467	1.58%
College of San Mateo	\$17,470,185	\$358,601	2.05%	\$1,702,549	9.75%	\$222,792	1.28%
Skyline College	\$15,064,877	\$467,433	3.10%	\$1,445,633	9.60%	\$142,984	0.95%
Central Svcs/District Office	\$1,038,171	\$33,308	3.21%	\$514,204	49.53%	\$0	0.00%
Total	\$42,412,764	\$937,267	2.21%	\$4,661,430	10.99%	\$505,243	1.19%
2011-2012							
Cañada College	\$9,504,948	\$32,626	0.34%	\$1,122,933	11.81%	\$259,181	2.73%
College of San Mateo	\$17,648,853	\$340,081	1.93%	\$1,748,429	9.91%	\$384,618	2.18%
Skyline College	\$15,486,881	\$694,042	4.48%	\$1,500,122	9.69%	\$114,832	0.74%
Central Svcs/District Office	\$1,057,360	\$61,746	5.84%	\$543,695	51.42%	\$0	0.00%
Total	\$43,698,042	\$1,128,494	2.58%	\$4,915,180	11.25%	\$758,630	1.74%

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers