



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

Tentative Fund 1 Budget Development  
Fiscal Year 2022 -2023

April 14, 2021

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

	<b>FY2020-21 Adopted</b>	<b>FY2021-22 Adopted</b>	<b>FY2022-23 Tentative</b>
<b>REVENUE</b>			
<u>Local</u>			
Property Taxes			
Base Revenue	\$ 165,666,425	\$ 172,178,871	\$ 184,382,925
Redevelopment Agency	14,970,114	14,867,919	14,587,991
Student Fees			
Enrollment Fees (\$46)	9,586,425	9,311,159	8,032,223
Promise Scholars Fee Waiver	(1,435,775)	(1,423,557)	-
Out-of-State Non-Resident	925,113	1,782,092	2,061,449
International Non-Resident	3,808,512	4,696,333	4,053,620
Interest	1,500,000	2,500,000	2,500,000
Other	700,261	286,285	356,802
<u>State</u>			
Proposition 30/55	1,437,300	1,414,825	1,284,285
Lottery	2,292,300	2,398,793	2,135,334
F/T Faculty Allocation	1,771,589	3,340,121	3,402,618
P/T Faculty Parity	325,365	306,627	300,308
One-Time Faculty Office Hours	-	1,646,945	-
P/T Faculty Office Hours / Medical	167,339	516,662	726,915
Apprenticeship	467,362	490,215	516,343
Mandated Costs	433,490	420,516	394,625
STRS On-Behalf	5,796,149	4,488,329	4,488,329
<b>Estimated Total Revenue</b>	<b>\$ 208,411,969</b>	<b>\$ 219,222,135</b>	<b>229,223,767</b>

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

		<b>FY2020-21 Adopted</b>	<b>FY2021-22 Adopted</b>	<b>FY2022-23 Tentative</b>
<b>EXPENDITURES</b>				
<u>Site Allocations</u>				
Canada College		\$ 31,737,063	\$ 33,411,319	\$ 34,428,260
College of San Mateo		48,441,438	51,348,029	53,429,931
Skyline College		51,525,669	54,385,850	56,570,102
District Office		21,549,988	21,104,837	22,683,277
Facilities		18,170,107	18,065,644	18,397,577
	Subtotal	\$ 171,424,265	\$ 178,315,679	\$ 185,509,146
<u>Districtwide Allocations</u>				
Benefits / Mid Yr Inc / Savings	▼	250,000	250,000	250,000
STRS On-Behalf	▼	5,796,149	4,488,329	4,488,329
College-Generated Revenues		518,315	209,492	231,841
Strategic Initiatives	▼	-	-	2,000,000
Apprenticeship	▼	467,362	490,215	516,343
Miscellaneous		3,903,979	4,727,469	1,892,933
Utilities		4,222,417	5,156,812	5,184,230
Salary Commitments	▼	5,581,079	6,028,198	9,245,274
Managed Hiring		500,000	500,000	250,000
Insurance		2,815,663	2,951,767	3,060,687
Consultant / Legal / Election		985,000	785,000	1,285,000
Staff Development		767,123	819,528	819,528
Districtwide Technology	▼	3,637,143	4,876,481	5,045,472
PT Fac. Office Hours / PT Fac. Medical	▼	3,050,000	3,400,000	3,400,000
Transfers Out		4,413,475	6,143,165	5,964,988
Museum of Tolerance		80,000	80,000	80,000
	<b>Estimated Total Expenditures</b>	<b>\$ 208,411,970</b>	<b>\$ 219,222,135</b>	<b>\$ 229,223,770</b>

## FY22-23 TENTATIVE RESOURCE ALLOCATION - FUND 1

### 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:

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>				

**Step Two: Central Services Anticipated Expense Net Increase/Decrease**

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
						-\$408,908	-\$408,908

**Step Three: Allocate Square Footage**

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

**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>

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

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

**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	3,217,076	\$11,127,295
Step & LSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPI	\$219,102	\$113,062	\$87,470	\$45,138	\$152,684	\$0	\$617,455
Other	\$442,052	\$204,299	\$407,524	\$1,276,578	\$0	\$0	\$2,330,452
Innovation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,253,811</b>	<b>\$1,880,460</b>	<b>\$3,003,721</b>	<b>\$2,073,121</b>	<b>\$647,015</b>	<b>\$3,217,076</b>	<b>\$14,075,203</b>

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

Prior Year Allocation	\$217,807,309	
Property Tax Growth	\$11,470,224	
Other Revenue	<u>-\$1,338,051</u>	
FY22-23 Revenue	\$227,939,482	(excludes Proposition 30/55)
Increase/Decrease from PY	\$10,132,173	
Transfer In from Fund 4 (DO)	\$0	
Reserve	<u>\$0</u>	
	<u><u>\$10,132,173</u></u>	

Less Allocations:

Step One	\$0
Step Two	-\$408,908
Step Three	\$0
Step Four	-\$496,225
Step Five	-\$124,056
Step Six	<u>\$14,075,203</u>
	<u><u>\$13,046,014</u></u>

**Available for Allocation** **-\$2,913,841**

	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>	<u><u><b>-\$888,817</b></u></u>	<u><u><b>-\$546,023</b></u></u>	<u><u><b>-\$839,202</b></u></u>	<u><u><b>-\$344,701</b></u></u>	<u><u><b>-\$295,099</b></u></u>		<u><u><b>-\$2,913,841</b></u></u>

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Step Two	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (408,908)	\$ (408,908)
Step Three	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Step Four	\$ (147,181)	\$ (296,194)	\$ (52,850)	\$ -	\$ -	\$ -	\$ (496,225)
Step Five	\$ -	\$ -	\$ -	\$ (124,056)	\$ -	\$ -	\$ (124,056)
Step Six	\$ 3,253,811	\$ 1,880,460	\$ 3,003,721	\$ 2,073,121	\$ 647,015	\$ 3,217,076	\$ 14,075,203
Step Seven	\$ (888,817)	\$ (546,023)	\$ (839,202)	\$ (344,701)	\$ (295,099)	\$ -	\$ (2,913,841)
Total Increase/Decrease	\$ 2,217,814	\$ 1,038,242	\$ 2,111,670	\$ 1,604,364	\$ 351,917	\$ 2,808,168	\$ 10,132,173
<b>Subtotal</b>	<b>\$ 56,178,353</b>	<b>\$ 34,187,598</b>	<b>\$ 53,060,050</b>	<b>\$ 22,531,349</b>	<b>\$ 18,267,511</b>	<b>\$ 43,714,623</b>	<b>\$ 227,939,482</b>
Proposition 30/55 Allocation	\$ 391,749	\$ 240,662	\$ 369,881	\$ 151,928	\$ 130,066	\$ -	\$ 1,284,285
<b>FY21-22 Site Allocation</b>	<b>\$ 56,570,102</b>	<b>\$ 34,428,260</b>	<b>\$ 53,429,931</b>	<b>\$ 22,683,277</b>	<b>\$ 18,397,577</b>	<b>\$ 43,714,623</b>	<b>\$ 229,223,767</b>
Contingency							\$ -
							<b>Estimated Total Revenue (See Revenue - Expense Tab) \$ 229,223,767</b>



**Tracking Fund 1 Site Allocation Changes  
For Fiscal Year 2022-2023**

<b>Fund 1 Site Allocation</b>	<b>RA step</b>		<b><u>10-Feb-22</u></b>		<b><u>06-Apr-22</u></b>
<b>FY 2021-2022 Adopted Budget</b>		<b>\$</b>	<b>53,960,539</b>	<b>\$</b>	<b>53,960,539</b>
<b>Compensation adjustments (Pass-throughs)</b>					
COLA - AFT 21/22 salary commitment	step 6	\$	1,006,843	\$	1,006,843
COLA - CSEA/NR 21/22 salary commitment	step 6	\$	846,386	\$	846,386
Instr Adjunct 21/22 COLA -7.2% (\$1.5M)>TC	step 6	\$	622,328	\$	622,328
AFT Vacant positions 20/21 COLA	step 6	\$	117,101	\$	117,101
LSI/Step/Column	step 6				
Sub-total		\$	2,592,658	\$	2,592,658
<b>Funding for Positions</b>					
2022-2023 3rd Tranche for FT faculty fundin	step 6	\$	616,299	\$	616,299
Sky Share of District Funded Position	step 6			\$	(174,247)
<b>Other Changes to Site Allocation</b>					
International student revenue	step 4	\$	(147,181)	\$	(147,181)
CPI (Consumer Price index) adjustment	step 6	\$	219,102	\$	219,102
Final adjustment	step 7	\$	(294,514)	\$	(888,817)
<b>Sub-total</b>		<b>\$</b>	<b>(222,593)</b>	<b>\$</b>	<b>(816,896)</b>
<b>Increase in site allocation</b>		\$	2,986,364	\$	2,217,814
<b>FY 2022-2023 Site Allocation</b>		<b>\$</b>	<b>56,946,903</b>	<b>\$</b>	<b>56,178,353</b>
Prop 30 Allocation					
<b>FY 2022-2023 Site Allocation</b>		<b>\$</b>	<b>391,749</b>	<b>\$</b>	<b>391,749</b>
<b>Net Available Funds for Allocation</b>					
<b>Non-compensation changes</b>		<b>\$</b>	<b>(222,593)</b>	<b>\$</b>	<b>(816,896)</b>
Sky Share of District Funded Position				\$	(174,247)
PT to FT faculty conversion		\$	616,299	\$	616,299
<b>Net Available Funds</b>		<b>\$</b>	<b>393,706</b>	<b>\$</b>	<b>(374,844)</b>

# FY23 Budget Considerations

- These forecasts do not include designations or directives made by the Board of Trustees.
- COLA adjustments will not be finalized until the Adopted Budget phase in July, FY23 site allocation will not be certain until then.
- There remains significant Fund 1 underutilized budget balances as of March 31.
- If there is no increase in site allocation, new and increasing College expenses can be met by using one time unspent balances from current year.
- Budgeted expenses for FY23 may include CPI adjustment to division budgets as well as funding for positions in expiring grant and categorical sources.
- HEERF Institutional support continues to be usable for COVID-related expenditures during Recovery (i.e. student support services, technology & equipment, training/PD, etc.) through June 30, 2023.

# Skyline College: Discretionary Expense Year End Projection FY2021-2022

as of Mar 31, 2022, org 2001 Excluded

Organization	Organization Title	Adjusted Budget	Year to Date Expense Actual	Commitments	Projected Year End Expense	Projected Year End Budget Balance
2144	President's Office	\$ 152,872	\$ 49,527	\$ 2,000	\$ 68,020	\$ 84,853
2147	Planning/Resrch/Inst Effectiveness	74,828	34,569	1,546	47,626	27,202
2150	College Devl Marketing & Public Rel	385,675	100,347	16,797	150,559	235,116
2229	Administrative Services	300,287	140,472	92,151	279,401	20,886
2333	Enrollment Services	185,990	71,848	25,468	121,241	64,749
2335	Student Equity and Support Programs	49,500	26,033	1,777	36,479	13,021
2340	Counseling	231,757	91,974	400	123,001	108,756
2345	Office of the VP Stdnt Svcs	47,544	5,549	-	7,397	40,147
2411	Business/Industry Relations	218,710	147,170	397	196,575	22,135
2412	Strategic Ptrrship & Wrkfrc Dev	42,185	22,546	1,738	31,792	10,392
2413	Language Arts/Learning Resrc	76,940	40,333	2,545	56,309	20,631
2414	Sciences/Mathematics/Technol	383,002	182,384	2,000	245,117	137,885
2415	Global Learning Programs & Services	218,022	91,640	3,481	125,636	92,386
2416	Physical Ed/Rec/Athletics	245,165	146,708	3,908	199,470	45,695
2418	Social Science/Creative Arts	168,029	110,640	6,515	153,997	14,031
2419	Academic Support & Learning Tech	553,350	390,789	15,736	536,658	16,692
2441	Office of the VP Instr Svcs	74,148	10,078	319	13,752	60,395
<b>Total</b>		<b>\$ 3,292,488</b>	<b>\$ 1,737,253</b>	<b>\$ 176,776</b>	<b>\$ 2,393,031</b>	<b>\$ 1,014,972</b>

# FY23: Known variables – potentially adverse

- Enrollment decline, while having some impact on Fund 1 (reduced fees), will have continuing and long-term implications for Fund 3 allocations and programs (Lottery, EOPS, DSPS, CalWorks, and others).
  - Typically, a deficit occurring in a Fund 3 source is funded from Fund 1.
- This is CCCC-systemwide and not Skyline-specific decline. Over the last two years (AY20-21 and AY21-22), Skyline enrollment, as measured by FTES has declined by more than 21%.
  - Across the District, enrollment decline is more than 18%.
  - Statewide, FTES declined by 11% for AY20-21 and enrollment figures have not yet been posted for 21-22.



**Thank you!**

*Questions?*