



SAN MATEO COUNTY  
**COMMUNITY**  
COLLEGE DISTRICT

## **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.*

*Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.*

*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. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.*

**San Mateo County Community College District**  
**2016-2017 Final Budget**  
**Unrestricted General Fund (Fund 11002) - Cañada College**  
**Proposition 30 (EPA)**



	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	2015-16 Actual	2016-17 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	342,368	306,691	309,943	306,691	315,527	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$342,368</b>	<b>\$306,691</b>	<b>\$309,943</b>	<b>\$306,691</b>	<b>\$315,527</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$260,668	\$234,989	\$233,744	\$233,972	\$243,639	77%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	81,700	71,702	76,199	75,971	71,888	23%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$342,368</b>	<b>\$306,691</b>	<b>\$309,943</b>	<b>\$309,943</b>	<b>\$315,527</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District  
2016-2017 Final Budget**



***Unrestricted General Fund (Fund 11002) - College of San Mateo  
Proposition 30 (EPA)***

	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	2015-16 Actual	2016-17 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	577,214	517,064	526,024	526,024	500,774	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$577,214</b>	<b>\$517,064</b>	<b>\$526,024</b>	<b>\$526,024</b>	<b>\$500,774</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$437,235	\$391,666	\$394,718	\$397,090	\$370,300	74%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	139,979	125,333	131,306	128,935	130,474	26%	7
8 Materials & Supplies	0	65	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$577,214</b>	<b>\$517,064</b>	<b>\$526,024</b>	<b>\$526,024</b>	<b>\$500,774</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$0)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0		0		0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2016-2017 Final Budget**  
**Unrestricted General Fund (Fund 11002) - Skyline College**  
**Proposition 30 (EPA)**



	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	2015-16 Actual	2016-17 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	603,844	540,919	579,976	579,976	543,518	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$603,844</b>	<b>\$540,919</b>	<b>\$579,976</b>	<b>\$579,976</b>	<b>\$543,518</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$455,421	\$409,796	\$525,674	\$520,781	\$282,313	52%	5
6 Classified Salaries	0	0	0	0	200,000	0	6
7 Employee Benefits	148,423	131,123	54,302	59,195	61,205	11%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$603,844</b>	<b>\$540,919</b>	<b>\$579,976</b>	<b>\$579,976</b>	<b>\$543,518</b>	<b>63%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2016-2017 Final Budget**  
**Unrestricted General Fund (Fund 11002) - District Office**  
**Proposition 30 (EPA)**

	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	2015-16 Actual	2016-17 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	437,611	378,098	400,263	328,355	372,229	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$437,611</b>	<b>\$378,098</b>	<b>\$400,263</b>	<b>\$328,355</b>	<b>\$372,229</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$12,397	\$12,325	\$0	\$0	\$0	0%	5
6 Classified Salaries	248,018	244,024	288,976	220,572	235,280	63%	6
7 Employee Benefits	125,258	121,748	111,287	107,783	136,949	37%	7
8 Materials & Supplies	51,938	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$437,611</b>	<b>\$378,098</b>	<b>\$400,263</b>	<b>\$328,355</b>	<b>\$372,229</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2016-2017 Final Budget**  
**Unrestricted General Fund (Fund 1) - Total District**  
**Proposition 30 (EPA)**



	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	2015-16 Actual	2016-17 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,961,037	1,742,772	1,816,206	1,744,298	1,732,048	100%	2
3 Local Revenue	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$1,961,037</b>	<b>\$1,742,772</b>	<b>\$1,816,206</b>	<b>\$1,744,298</b>	<b>\$1,732,048</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$1,165,721	\$1,048,777	\$1,154,136	\$1,151,842	\$896,252	52%	5
6 Classified Salaries	248,018	244,024	288,976	220,572	435,280	25%	6
7 Employee Benefits	495,361	449,907	373,094	371,884	400,516	23%	7
8 Materials & Supplies	51,938	65	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$1,961,037</b>	<b>\$1,742,772</b>	<b>\$1,816,206</b>	<b>\$1,744,298</b>	<b>\$1,732,048</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

*Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College*

Proposition 30 (EPA) funds are shown as part of the Unrestricted General Fund totals and are fully expended each fiscal year.