

**RESOURCE**

**ALLOCATION**

**FORMULA**

**2011-12 – 2013-14**

San Diego Community College District  
Revenue Allocation Formula  
2011-12 through 2013-14

1. Flow Charts
  - 1.1. Continuous Revenue
    - Trombone Clause
  - 1.2. One-Time Revenue
2. Exhibit "C" and "E" from State Apportionment Report
  - 2009-10 / 2008-09 / 2007-08
3. Budget Models (2010-11)
4. RAF Summary
5. Continuous & One-Time Revenues
  - 5.1. 4-Year Summary of One-Time Revenue
  - 5.2. One-Time Revenue Calculation Worksheet #1
  - 5.3. Continuous Revenue (COLA & Growth) Calculation Worksheet #2
6. FTES / FTEF Growth & Restoration (Worksheet #6)
7. Unit's Pro-Rata Share of RAF Funds
  - 7.1. Sample Worksheet #7 (Same as previous RAF)
  - 7.2. 1% Salary Schedule Calculations – Worksheet #8  
(Same as previous RAF)
8. Cost Savings Due to Moving Column & Step Advances to January 1
9. Employee Health Benefits
  - 9.1. 6-Year History of Inflation Costs
  - 9.2. 2009-10 to 2010-11 Actuals (Worksheet #5A)

10. Class, Step, Column and Salary Inflation Cost Methodology

- 10.1. Position Cost Outs – Worksheet #3 (2009-10 to 2010-11)
- 10.2. Step Advance Cost Methodology (Worksheet #3A)
- 10.3. Other Salary Related Inflation Costs (Worksheet #4)

11. New Positions Cost Out Methodology

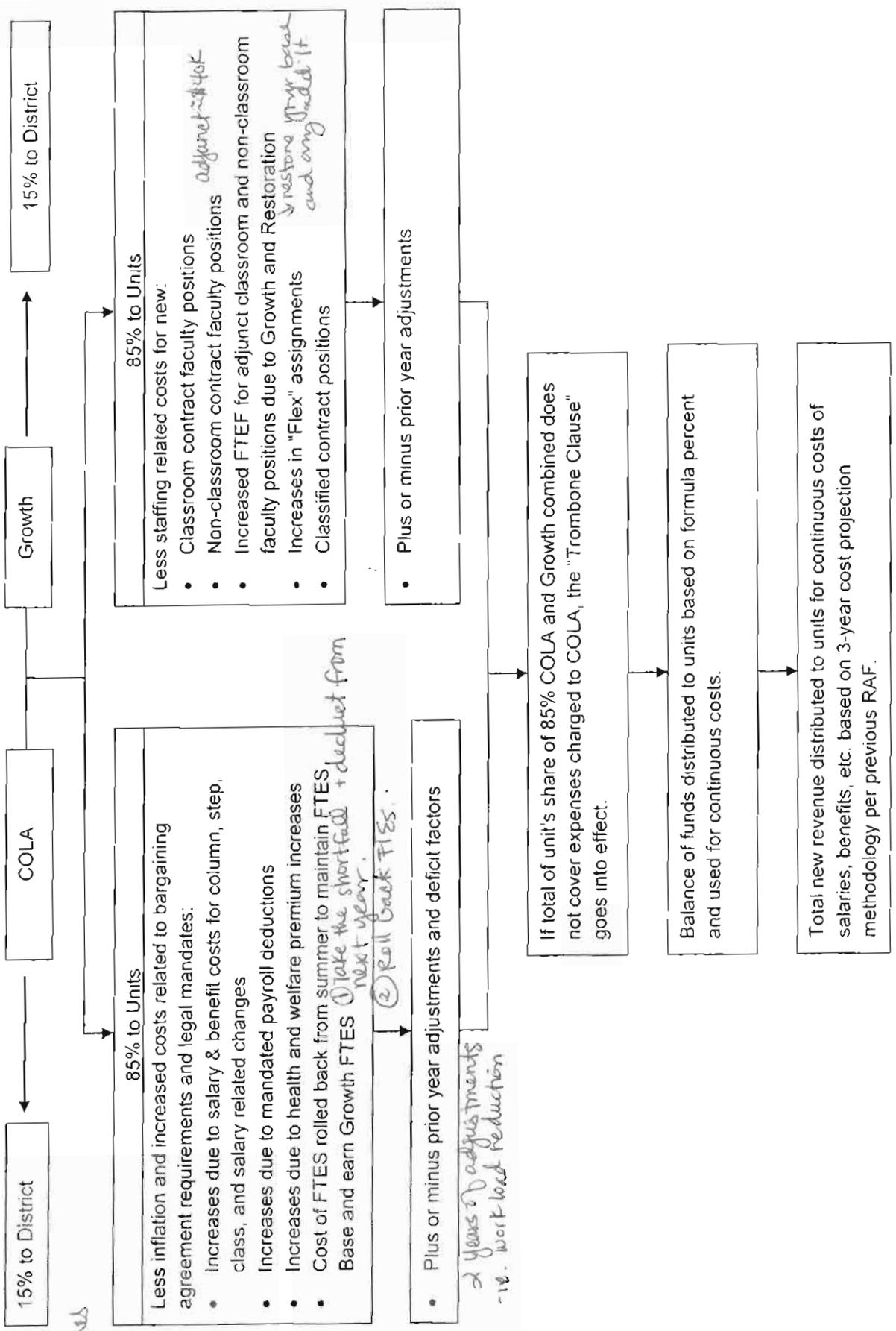
- 11.1. New Position Cost Out Worksheet #5
- 11.2. Samples from “Position Database”

12. Summary of Revenue & Cost Out Worksheets

13. 2010-11 Simulation (85 / 15 Split)

Feb: was  
 11-30-10  
 Jan: 1-6-10

San Diego Community College District  
 Resource Allocation Model  
 For Continuous Revenue



guidelines  
 all these need  
 to be met  
 before  
 distribution

85% to Units  
 Less inflation and increased costs related to bargaining agreement requirements and legal mandates:  
 • Increases due to salary & benefit costs for column, step, class, and salary related changes  
 • Increases due to mandated payroll deductions  
 • Increases due to health and welfare premium increases  
 • Cost of FTES rolled back from summer to maintain FTES Base and earn Growth FTES ① Take the shortfall + deduct from next year. ② Roll back FTES.

85% to Units  
 Less staffing related costs for new:  
 • Classroom contract faculty positions  
 • Non-classroom contract faculty positions  
 • Increased FTEF for adjunct classroom and non-classroom faculty positions due to Growth and Restoration  
 • Increases in "Flex" assignments  
 • Classified contract positions  
*adjustment 40k*  
*restored prior total and any added it*

Plus or minus prior year adjustments  
 2 years of adjustments  
 -10% work load reduction

Plus or minus prior year adjustments

If total of unit's share of 85% COLA and Growth combined does not cover expenses charged to COLA, the "Trombone Clause" goes into effect.

Balance of funds distributed to units based on formula percent and used for continuous costs.

Total new revenue distributed to units for continuous costs of salaries, benefits, etc. based on 3-year cost projection methodology per previous RAF.

Revenue Reductions (Trombone Clause) - several ways to trigger trombone clause.  
can be a combination thru various years.

If the State imposes permanent reductions to continuous revenue, such as a negative COLA, a Workload Reduction, or other continuous revenue reductions, and this results in a net loss in continuous revenue, the loss in revenue will result in a reduction of compensation or revenue provided to each employee unit. The reduction will take place in the fiscal year the reduction is implemented, and the level of reduction for each unit will be based on the same 85/15 formula share as is used to allocate the revenue under this RAF agreement.

If the total of the unit's share of 85% COLA and 85% of Growth does not cover the increase in costs charged to COLA per the flow chart (i.e. salary and benefit costs for column, step and class advances; increases to mandated payroll deductions; increases due to health and welfare premium increases; cost of FTES rolled back from summer to meet Base and Growth FTES goals; and bargaining agreement requirements; excluding the cost for new positions), then reductions will take place in the fiscal year the reduction is implemented, if known prior to January 1, or the following year, whichever is more practical, and the level of reduction for each unit will be based on the same 85/15 formula share as used to allocate the revenue under this RAF agreement.

Once such a reduction in continuous revenue is confirmed, and/or if the revenue from COLA and Growth does not cover the increased costs charged to COLA, the District will formally notify each unit, in writing, about the cause of the reduction, and each unit's pro-rata share of the reduction. The District and each unit will negotiate how the reduction will impact the unit and be implemented. If an agreement as to how the reduction goal is to be met is not finalized and approved within 90 days of the notification by the District to the employee unit, the District may implement the required reductions at its discretion.

If the State restores a specific reduction to continuous revenue, or any portion thereof, and that previous reduction had resulted in a reduction to an employee unit, any funding lost by the unit will be restored on a pro-rata basis to each unit. For example, if 50% of the funding loss is restored, 50% of each unit's share of the reductions will be restored to the unit and utilized at each unit's discretion.

Try A now  
11-0-10  
Jan 12-6-10

Share revenue  
85/15 ratio

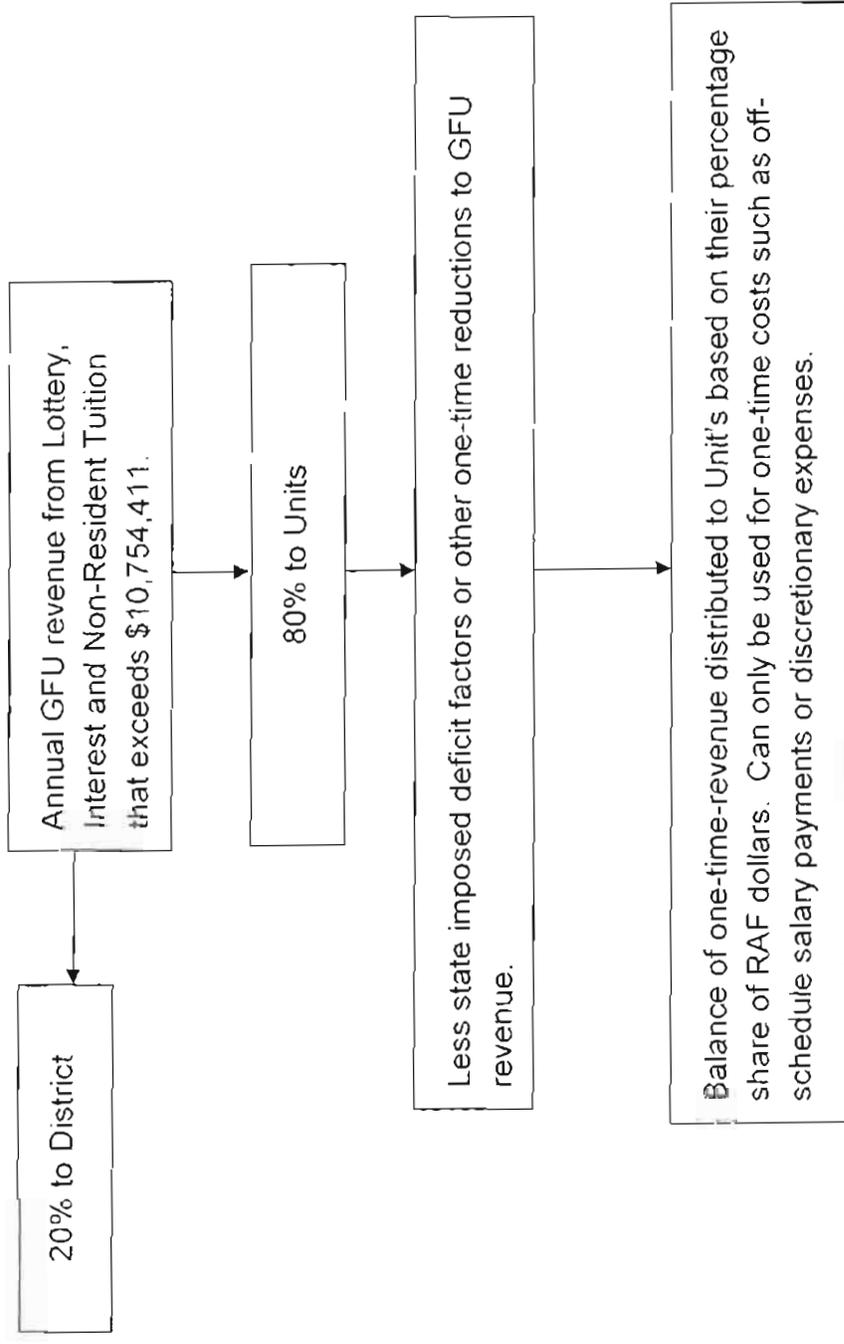
District will  
be on the hook  
for revenue to  
all new pos  
they added

Cost - %  
will be restored  
X% amount back  
how they want  
that they don't  
take the cost but  
we have to pay  
to take the cost  
we have to pay  
to take the cost

Tony P. P.  
11-30-10  
Jan  
12-6-10

San Diego Community College District  
Resource Allocation Model

For One-Time Revenue





SB 361

2008-09

CALIFORNIA COMMUNITY COLLEGES  
2008-09 RECALCULATION  
SAN DIEGO COMMUNITY COLLEGE DISTRICT - March Revision

EXHIBIT E

Workload measures:	Base Funding	Marginal Funding	Base FTES	Restored FTES	Funded Growth FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,564,825.104	4,564,825.100	31,770.67	0.00	594.01	0.00	32,364.68	790.26	33,154.94
Noncredit FTES	2,744,957.800	2,744,957.800	2,957.27	0.00	55.78	0.00	3,013.05	74.21	3,087.26
Noncredit - CDCP FTES	3,232,067.600	3,232,067.600	7,152.68	0.00	323.42	0.00	7,476.10	450.28	7,926.38
<b>Total FTES:</b>			<b>41,880.62</b>	<b>0.00</b>	<b>973.21</b>	<b>0.00</b>	<b>42,853.83</b>	<b>1,294.75</b>	<b>44,148.58</b>

I Base Revenues +/- Restore or Decline

A Basic Allocation	\$16,607,727
B Base Revenue	\$176,263,078
1 Credit Base Revenue	\$145,027,552
2 Noncredit Base Revenue	\$8,117,581
3 Career Development College NonCr	\$23,117,945
C Current Year Decline	\$0
<b>D Total Base Revenue Less Decline</b>	<b>\$192,870,805</b>

II Inflation Adjustment

A Statewide Inflation Adjustment	0%
B Inflation Adjustment Entitlement	\$0
<b>C Current Year Base Revenue + Inflation Adjustment</b>	<b>\$192,870,805</b>

III Basic Allocation & Restoration

Basic Allocation Adjustment	\$0
Basic Allocation Adjustment COLA	\$0
Restoration	\$0
<b>Total</b>	<b>\$0</b>

IV Growth

A Unadjusted Growth Rate	7.32%
B Constrained Growth Rate	2.01%
C Constrained Growth Cap	\$3,549,109
Actual Growth	\$8,111,778
Funded Credit Growth Revenue	\$2,715,556
Funded Noncredit Growth Revenue	\$153,118
G Funded Noncredit CDCP Growth Revenue	\$1,049,328
<b>Total Growth Revenue</b>	<b>\$3,910,000</b>

V Other Revenues Adjustments

A Audit Adjustment	\$0
B CDCP Rate Adjustment	\$0
<b>Total Revenue Adjustments</b>	<b>\$0</b>

VI Stability Adjustment

<b>VI Stability Adjustment</b>	<b>\$0</b>
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VII Total Computational Revenue

(sum of I, III, IV, V, & VI)	\$196,780,805
Deficit Coefficient	0.0001012124
<b>Adjusted Revenue Enrollment</b>	<b>\$194,139,352</b>

VIII District Revenue Source

A1 Property Taxes	\$71,754,667
A2 Less Property Taxes Expense	\$0
B Student Enrollment Fees	\$8,829,456
C State General Apportionment	\$114,055,229
<b>D Total Available General Revenue</b>	<b>\$194,639,352</b>

IX Other Allowances and Total Apportionments

A State General Apportionment	\$114,055,229
B Statewide Average Replacement Cost	\$50,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
<b>C Net State General Apportionment</b>	<b>\$114,055,229</b>

X Remaining Unrestored Decline (Informational)  
(as of the most recent apportionment)

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
<b>D Total</b>	<b>\$0</b>

Regular Growth Caps adjusted by a factor of 1.10163474 to match funding.

Basic Allocation Calculation  
College/Center Base Funding Rates:

Single College District Funding Rates: Total FTES			Multi-College District Funding Rate: Total FTES			
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000
\$5,535,909	\$4,428,727	\$3,321,545	\$553,591	\$4,428,727	\$2,875,136	\$3,321,545

Single College District - College FTES			Multi-College District - College FTES:				Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
0	0	0	0	0	2	1	3

Revenue:			Total	Total State Approved Centers			Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
\$0	\$0	\$0	\$0	\$0	\$7,750,272	\$8,221,545	\$11,071,817

State Approved Center: Funding Rates			State Approved Centers		Total State Approved Centers	
0	>1,107,182		0		0	

Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels				
>1,000	>750	>500	>250	<=250
\$1,107,182	\$820,386	\$553,591	\$275,295	\$138,198

Number of Grandfathered or Previously Approved Centers: @ Total FTES:					Total Grandfathered or Previously Approved Centers
>1,000	>750	>500	>250	<=250	
5	0	0	0	0	5

Grandfathered or Previously Approved Center: Revenue:					Total Grandfathered or Approved Center
>1,000	>750	>500	>250	<=250	
\$5,535,909	\$0	\$0	\$0	\$0	\$5,535,909

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SB 341

CALIFORNIA COMMUNITY COLLEGES  
2007-08 RECALCULATION APPORTIONMENT - April Revision  
SAN DIEGO COMMUNITY COLLEGE DISTRICT

2007-08

EXHIBIT E

Workload measures:	Base Funding	Marginal Funding	Base FTES	Restored FTES	Funded Growth FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,367,000,000	4,564,830,000	31,333.81	0.00	436.86	0.00	31,770.67	41.34	31,812.01
Noncredit FTES	2,626,000,000	2,744,957,800	2,685.60	0.00	271.87	0.00	2,957.27	25.71	2,982.98
Noncredit - CDCP FTE\$	3,092,000,000	3,232,067,600	7,387.03	0.00	-234.35	0.00	7,152.68	0.00	7,152.68
<b>Total FYES:</b>			<b>41,406.44</b>	<b>0.00</b>	<b>474.16</b>	<b>0.00</b>	<b>41,880.62</b>	<b>67.05</b>	<b>41,947.67</b>

I Base Revenues (+/- Restore or Decline)

A Basic Allocation		\$15,888,000
B Base Revenue		\$166,727,801
1 Credit Base Revenue	\$136,834,748	
2 Noncredit Base Revenue	\$7,052,388	
3 Career Development College NonCr	\$22,840,697	
C Current Year Decline		\$0
<b>D Total Base Revenue Less Decline</b>		<b>\$182,615,831</b>

V Other Revenues Adjustments

A FY Revenue Adjustment	\$0
B CDCP Rate Adjustment	\$0
<b>Total Revenue Adjustments</b>	<b>\$0</b>

VI Stability Adjustment

<b>VII Total Computational Revenue</b> (sum of II, III, IV, V, & VI)	<b>\$182,615,831</b>
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Deficit Coefficient	0.9963229531	-\$709,195
<b>Adjusted Revenue Entitlement</b>		<b>\$182,161,610</b>

II Inflation Adjustment

A Statewide Inflation Adjustment	4.53%
B Inflation Adjustment Entitlement	\$8,272,497
<b>C Current Year Base Revenue + Inflation Adjustment</b>	<b>\$190,888,328</b>

VIII District Revenue Source

A1 Property Taxes	\$73,438,562
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$9,161,878
C State General Apportionment	\$109,561,170
<b>D Total Available General Revenue</b>	<b>\$192,161,610</b>

III Basic Allocation & Restoration

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Restoration	\$0
<b>D Total</b>	<b>\$0</b>

IX Other Allowances and Total Apportionments

A State General Apportionment	\$109,561,170
B Statewide Average Replacement Cost	
Number of Faculty Not Hired	0.00
Full-time Faculty Adjustment	\$0
<b>C Net State General Apportionment</b>	<b>\$109,561,170</b>

IV Growth

A Unadjusted Growth Rate	2.70%
B Constrained Growth Rate	0.95%
C Constrained Growth Revenue Cap	\$1,648,040
Unfunded Growth Revenue	\$259,293
Funded Credit Growth Revenue	\$1,994,189
Funded Noncredit Growth Revenue	\$745,723
D Funded Noncredit CDCP Growth Revenue	\$757,435
<b>Total Growth Revenue</b>	<b>\$1,982,177</b>

X Remaining Unrestored Decline (Informational)

(as of the most recent apportionment)

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
<b>D Total</b>	<b>\$0</b>

In the event of Unfunded Growth within the system, funding of Growth FTES has been capped at 1.20293110 of each district's adjusted Growth Cap

Basic Allocation Calculation  
College/Center Base Funding Rates.

Single College District Funding Rates: Total FTES			Multi-College District Funding Rate: Total FTES			
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000
\$5,296,000	\$4,236,800	\$3,177,600	\$529,600	\$4,236,800	\$3,707,200	\$3,177,600
Single College District - College FTES			Multi-College District - College FTES			Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000
0	0	0	0	0	2	1
5	0	0	0	0	2	1
Revenue:						Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000
\$0	\$0	\$0	\$0	\$0	\$7,414,400	\$3,177,600
						\$10,592,000
State Approved Center: Funding Rates			Total State Approved Centers	Total State Approved Centers Revenue		
0	>1,000	>750	0	0	0	\$0
	\$1,059,200	\$794,400				
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels			Total Grandfathered or Previously Approved Centers			Total Basic Allocation Revenue
>1,000	>750	>500	>250	<=250		
\$1,059,200	\$794,400	\$529,600	\$264,800	\$132,400		
Number of Grandfathered or Previously Approved Centers: @ Total FTES			Total Grandfathered or Previously Approved Centers			Total Basic Allocation Revenue
>1,000	>750	>500	>250	<=250		
5	0	0	0	0		
Grandfathered or Previously Approved Center Revenue:			Total Grandfathered or Previously Approved Center			Total Basic Allocation Revenue
>1,000	>750	>500	>250	<=250		
\$5,296,000	\$0	\$0	\$0	\$0	\$5,296,000	\$15,888,000

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**FISCAL YEAR 2010-2011**  
**Adopted Budget August 4, 2010**

	City	Mesa	Miramar	CE	Total
<b>a. FTES</b> Please Note all FTES reflect EARNED as of July 2009					
<b>Resident</b>					
Fall 2008 Credit	4,671.47	6,485.09	2,614.09	0.00	13,770.65
Spring 2009 Credit	4,859.97	6,535.98	2,612.67	0.00	14,008.62
Fall 2008 Non-Credit	0.00	0.00	0.00	4,054.01	4,054.01
Spring 2009 Non-Credit	0.00	0.00	0.00	4,107.51	4,107.51
<b>Non-Resident</b>					
Fall 2008 Credit	165.08	316.28	55.48	0.00	536.84
Spring 2009 Credit	121.75	294.63	53.04	0.00	469.42
<b>Total Regular FTES</b>	<u>9,918.27</u>	<u>13,631.98</u>	<u>5,336.28</u>	<u>8,161.52</u>	<u>36,947.05</u>
<b>b. FTEF Allocation ( FTES / 35.00 for Credit ; FTES / 32.33 for Noncredit )</b>					
	280.52	389.49	152.44	252.44	
<b>Credit Productivity Factors:</b>					
17.5 weeks = 525 WSCH per 3.0 unit class = 17.5 FTES / FTEF per semester					
16.5 weeks = 557 WSCH per 3.0 unit class = 17.5 FTES / FTEF per semester					
<b>c. Contract Filled FTEF (Classroom)</b>	130.54	184.58	71.65	70.12	
<b>d. Funded Adjunct/Overload (Classroom)</b>	149.98	204.90	80.79	187.32	
<b>e. Total Classroom FTEF</b>	<u>280.52</u>	<u>389.49</u>	<u>152.44</u>	<u>257.44</u>	
<b>f. Dept. Chair Reassigned Time (per contract) (Funded under 1201 nonclassroom)</b>	7.20	9.70	4.40	0.00	
<b>g. Dept. Chair ESU's</b>	187.64	248.01	120.33	0.00	
<b>h. Prior Board Approved Other Reassigned Time</b>	6.30	7.40	3.55	2.00	
<b>FTEF FUNDING</b>					
<b>i. Budgeted Salaries Filled Contract</b>	10,098,309	14,925,513	5,361,605	3,565,747	33,951,174
<b>Budgeted Benefits Filled Contract</b>	2,738,124	3,911,735	1,460,194	1,173,291	9,283,344
<b>TOTAL FILLED</b>	<u>12,836,433</u>	<u>18,837,248</u>	<u>6,821,799</u>	<u>4,739,038</u>	<u>43,234,518</u>
<b>j. Adjunct/Overload rate &amp; benefits</b>	38,918	38,918	38,918	36,923	
<b>k. Adjunct/Overload allocation (d x j)</b>	<u>5,837,007</u>	<u>7,974,266</u>	<u>3,144,014</u>	<u>6,732,022</u>	<u>23,687,328</u>
<b>l. Classroom Substitute rate &amp; benefits</b>	787	787	787	1,241	
<b>m. Classroom Substitute allocation (e x l)</b>	<u>220,859</u>	<u>306,647</u>	<u>120,016</u>	<u>313,405</u>	<u>960,927</u>
<b>n. ESU Rate &amp; Benefits</b>	927	927	927	927	
<b>o. ESU allocation (g x n)</b>	<u>173,941</u>	<u>229,905</u>	<u>111,546</u>	<u>0</u>	<u>515,393</u>
<b>p. Other reassigned time (h x j)</b>	245,180	287,990	138,157	73,847	745,174
<b>q. Dept. Chair reassigned time (f x j)</b>	280,206	377,500	171,237		828,943
<b>Total FTEF Allocations</b>	<u>19,593,627</u>	<u>28,013,576</u>	<u>10,506,769</u>	<u>11,856,311</u>	<u>69,972,283</u>

<b>ACTUAL FTES EARNED FOR FISCAL YEAR 2009-2010 vs FUNDED FTES</b>					
	City	Mesa	Miramar	CE	Total
<b>Resident and Non-Resident</b>					
Fall 2009 Credit	4,860.14	6,914.68	2,698.95	0.00	14,473.77
Spring 2010 Credit	4,950.75	7,119.75	2,615.61	0.00	14,686.11
Interession (includes Non Res)	0.00	0.00	0.00	0.00	0.00
Summer	1,577.76	1,835.82	785.20	0.00	4,198.78
<b>In-Service FTES Miramar Only</b>	0.00	0.00	<u>1,086.98</u>	<u>0.00</u>	<u>1,086.98</u>
<b>Sub Total Earned Credit FTES 2009-2010</b>	<u>11,388.65</u>	<u>15,879.25</u>	<u>7,186.74</u>	<u>0.00</u>	<u>34,444.64</u>
Fall 2009 Non-Credit Continuing Ed Only	0.00	0.00	0.00	3,559.27	3,559.27
Spring 2010 Non-Credit Continuing Ed Only	0.00	0.00	0.00	3,842.88	3,842.88
Summer Non-Credit Continuing Ed Only	0.00	0.00	0.00	1,217.90	1,217.90
College Non Credit (all semesters) (Resident and Non-Resident)	36.23	0.00	14.25	0.00	50.48
<b>Sub Total Earned Non-Credit FTES 2009-2010</b>	<u>36.23</u>	<u>0.00</u>	<u>14.25</u>	<u>8,620.05</u>	<u>8,670.53</u>
<b>Grand Total Earned FTES 2009-2010</b>	<u>11,424.88</u>	<u>15,879.25</u>	<u>7,200.99</u>	<u>8,620.05</u>	<u>43,115.17</u>
<b>Total Funded FTES 2010-2011 on Model</b>	11,413.90	15,652.63	7,484.49	10,092.57	44,643.59
<b>Total District Apportionment Funded FTES 2009-2010</b>					<u>40,642.99</u>
<b>Total Non-Resident FTES</b>					<u>1,093.24</u>
<b>Total FTES</b>					<u>41,932.24</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

UNRESTRICTED GENERAL FUND

FISCAL YEAR 2010-2011

Adopted Budget August 4, 2010

Balance of Contract Positions	City	Mesa	Miramar	CE	Total
1201 - Salary Filled - Deans & Academic Managers	1,312,082	1,491,909	1,129,098	1,203,284	5,136,373
1201 - Benefits Filled - Deans & Academic Managers	274,020	309,774	241,740	274,799	1,100,333
1201 - Salary Vacant - Deans & Academic Managers	0	0	0	0	0
1201 - Benefits Vacant - Deans & Academic Managers	0	0	0	0	0
1204 - Salary Filled - Dept. Chairs & Other Reassigned Time	866,040	1,717,840	612,930	309,960	3,506,770
1204 - Benefits Filled - Dept. Chairs & Other Reassigned Time	226,288	435,169	159,059	89,952	910,468
1204 - Salary Vacant - Dept. Chairs & Other Reassigned Time	0	0	0	0	0
1204 - Benefits Vacant - Dept. Chairs & Other Reassigned Time	0	0	0	0	0
1205 - Salary Filled - Counselors, Librarians and Nurses	1,211,778	2,142,469	1,156,832	1,018,930	5,530,009
1205 - Benefits Filled - Counselors, Librarians and Nurses	321,499	551,101	283,358	270,839	1,426,797
1205 - Salary Vacant - Counselors, Librarians and Nurses	0	0	0	0	0
1205 - Benefits Vacant - Counselors, Librarians and Nurses	0	0	0	0	0
2101 - Salary Filled - Nonclassroom Support Staff	4,532,677	6,142,836	3,389,098	2,873,761	16,938,372
2101 - Benefits Filled - Nonclassroom Support Staff	2,078,969	2,895,592	1,449,740	1,300,379	7,724,680
2101 - Salary Vacant - Nonclassroom Support Staff	0	0	0	0	0
2101 - Benefits Vacant - Nonclassroom Support Staff	0	0	0	0	0
2201 - Salary Filled - Instructional Classroom Support Staff	1,114,108	1,683,866	1,094,336	757,201	4,649,511
2201 - Benefits Filled - Instructional Classroom Support Staff	538,243	798,242	525,184	395,443	2,257,112
2201 - Salary Vacant - Instructional Classroom Support Staff	0	0	0	0	0
2201 - Benefits Vacant - Instructional Classroom Support Staff	0	0	0	0	0
<b>Total Contract Positions</b>	<b>12,475,704</b>	<b>18,168,798</b>	<b>10,041,373</b>	<b>8,494,548</b>	<b>49,180,423</b>
<b>Intercession Funds Allocation (includes Non Res)</b>	<b>City</b>	<b>Mesa</b>	<b>Miramar</b>	<b>CE</b>	<b>Total</b>
Intercession FTES as of July 2009	116.72	121.59	85.61	0.00	323.92
FTEF @ 17.5 FTES / FTEF	6.67	6.95	4.89	0	18.51
Allocation = \$19,853 per FTEF	132,414	137,939	97,121	0	367,473
<b>Summer Funds Allocation (includes Non Res)</b>	<b>City</b>	<b>Mesa</b>	<b>Miramar</b>	<b>CE</b>	<b>Total</b>
Actual Summer 2009	1,478.91	1,899.06	803.79	1,931.05	6,112.81
FTEF @ 17.5 FTES / FTEF	84.51	108.52	45.93	110.35	349.30
Allocation = \$19,853 per FTEF	1,677,760	2,154,402	911,865	2,190,693	6,934,721
<b>Miramar Academies (In Service)</b>			<b>Miramar</b>		<b>Total</b>
FTES 2008-2009 as of July 2009			1,259.81		1,259.81
FTEF @ 15.83 FTES / FTEF			79.59		79.59
Allocation = \$19,853 per FTEF			1,580,100		1,580,100
<b>DISCRETIONARY ALLOCATION</b>					
	<b>City</b>	<b>Mesa</b>	<b>Miramar</b>	<b>CE</b>	<b>Total</b>
Lottery Grant Discretionary Allocation	81,723	136,780	49,259	126,406	394,168
FTES Discretionary Allocation					
Rate per FTES *	131.60	86.40	91.76	141.80	
Budgeted FTES	11,413.90	15,652.63	7,484.49	10,092.57	44,643.59
Sub-Total FTES Discretionary Allocation	1,502,069	1,352,387	686,777	1,431,126	4,972,360
College Non-Credit Discretionary Allocation					
Rate per FTES	2,153	2,153	2,153	0	2,153
Total Non-Credit FTES Projected as of July 2009	83.83	69.60	27.64	0.00	181.17
Sub-Total College Non-Credit Discretionary Allocation	180,676	149,849	59,599	0	390,034
Less Hourly Conversion Costs	(30,541)	0	0	0	(30,541)
<b>Grand Total Discretionary Funding</b>	<b>1,733,923</b>	<b>1,639,016</b>	<b>795,545</b>	<b>1,557,532</b>	<b>5,726,021</b>
* Please note, adjustments have been made for campus decisions via Orig Mods, and Board Action Items, and campus decisions related to budget reductions for 2008-09 and 2009-10					
<b>Total Allocation by Formula</b>	<b>35,613,432</b>	<b>50,113,731</b>	<b>23,932,773</b>	<b>24,101,085</b>	<b>133,761,021</b>

SAN DIEGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
FISCAL YEAR 2010-2011  
Adopted Budget August 4, 2010

ADJUSTMENTS TO FORMULA

PLUS:

Adjusting Contractual Items	City	Mesa	Miramar	CE	Total
Pro-Rata FTEF (Fall/Spring)	11,063	17,924	6,784	0,000	35,771
Pro-Rata Allocation (@ \$33,123 per FTEF Sal & Ben)	366,440	593,697	224,706		1,184,843
Fire/Police Academy Instructional Service Agreements	0	0	650,000	0	650,000
UCSD Revenue Generating Program	0	290,000	0	0	290,000
2007-08 bargained RAF Adjustment for SDAE Dept. Chair/Co. Chair	0	0	0	40,000	40,000
Eliminate funding for non-contractual reassigned time/reduce tutoring support	(518,593)	(161,589)	(130,327)	0	(810,509)
DSPS	79,661	73,398	11,887	1,047,112	1,212,058
Apprenticeship	265,530	0	0	103,261	368,791
Lottery Budget Offset to Restricted	(199,305)	(276,729)	(108,300)	(165,666)	(750,000)
<b>Total Adjusting Contractual Items</b>	<b>(4,267)</b>	<b>518,777</b>	<b>647,966</b>	<b>1,024,707</b>	<b>2,187,183</b>
<b>TOTAL Entitlement</b>	<b>35,609,165</b>	<b>50,632,507</b>	<b>24,580,739</b>	<b>25,125,792</b>	<b>135,948,204</b>

<b>GFU Adopted Budget Allocation (Continuous)</b>	<b>35,609,165</b>	<b>50,632,507</b>	<b>24,580,739</b>	<b>25,125,792</b>	<b>135,948,204</b>
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PLUS:

Return of Ending Balances (Reserves Fund 1011)

Balance As of 06-30-10	0	433,349	153,623	375,840	962,812
PYE (as of 7-26-2010)	4,268	4,761	2,832	285	12,147
<b>Total Budget Fund 1011</b>	<b>4,268</b>	<b>438,110</b>	<b>156,455</b>	<b>376,125</b>	<b>974,959</b>

Adjusted Allocation Continuous and One-Time

	35,613,433	51,070,618	24,737,194	25,501,918	136,923,163
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RECAP TOTAL CAMPUS ALLOCATIONS

	City	Mesa	Miramar	CE	Total
GFU Continuous	35,609,165	50,632,507	24,580,739	25,125,792	135,948,204
GFU One-Time	4,268	438,110	156,455	376,125	974,959
GFR Lottery	199,305	276,729	108,300	165,666	750,000
Supplemental Growth and Restoration Funding	0	0	0	0	0
<b>Grand Total</b>	<b>35,812,738</b>	<b>51,347,347</b>	<b>24,845,494</b>	<b>25,667,584</b>	<b>137,673,163</b>

RECAP OF FUNDED FTEF

	City	Mesa	Miramar	CE	Total
Fall 2010	280.52	389.49	152.44	252.44	1,074.89
Spring 2011	280.52	389.49	152.44	252.44	1,074.89
Interession 2009	6.67	6.95	4.89	0.00	18.51
Summer 2010	84.51	108.52	45.93	110.35	349.31
UCSD	0.00	14.93	0.00	0.00	14.93
Supplemental Growth & Restoration FTEF	0.00	0.00	0.00	0.00	0.00
<b>Total Funded FTEF</b>	<b>652.22</b>	<b>909.38</b>	<b>355.70</b>	<b>615.23</b>	<b>2,532.53</b>

RESTORATION AND GROWTH FUNDING

	Credit	Non-Credit	Total
1. Earned and Funded Campus FTES based on 2009-2010	34,445.64	8,670.53	43,116.17
2. Restoration FTES 2010-2011	0.00	0.00	0.00
3. Growth FTES 2010-2011	0.00	0.00	0.00
4. Growth & Restoration FTES	0.00	0.00	0.00
5. Productivity Factor	33.00	30.50	
6. Funded Growth & Restoration FTEF	0.00	0.00	
7. Funding per FTEF	\$39,705	\$38,164	
8. FTEF Budget Adjustment	0.00	0.00	
9. Discretionary Adjustment (line 3 times Campus Rate)	0.00	0.00	
10. Total Budget Adjustment	0.00	0.00	



*Ter A Dault 11-30-10*  
*J. W. 12-6-10*

# **SAN DIEGO COMMUNITY COLLEGE DISTRICT**

## **RESOURCE ALLOCATION FORMULA (RAF)**

**FOR**

## **COLLECTIVE BARGAINING**

**Effective July 1, 2011 through June 30, 2014**

**Offered to the following units:**

**AFT FACULTY  
AFT CLASSIFIED STAFF**

Ty A Davis 11-30-10  
J. L. 12-6-10

PURPOSE

The purpose of this Resource Allocation Formula (RAF) is to provide a clearly defined method for the allocation of resources to employee units, to cover the operating costs of the District, and to match available resources to financial commitments. In developing the RAF, the parties took into consideration priorities such as, but not limited to, the following:

- Provide for salary and benefit improvements for its employees.
- Base economic improvements for employee units on actual revenue received from COLA and Growth, and provide a pre-determined mechanism to be responsive to reductions in continuous revenue.
- Provide resources to maintain a competitive position in the market and support the recruitment and retention of employees.
- Establish and fund FTES per FTEF productivity ratios that protect Base FTES funding and promote FTES growth to maximize continuous revenue.
- Provide resources to cover the inflationary costs and commitments made via employee agreements, legal mandates, and services and operating expenses.
- The reduction of reliance on one-time funds (ending balances) to balance the annual budget and avoid deficit spending.
- Provide funding to cover the increased continuous costs related to new and expanded facilities provided through the use of Proposition S and Proposition N funds.
- Balance expenses between instructional costs and non-instructional costs to be in compliance with the 50% law.
- Maintain adequate reserves for cash flow, self insurance retentions, deficit factors applied to revenue, and emergencies to avoid borrowing of funds.

The RAF has also been designed to allocate resources responsibly, and in such a manner as to avoid budget reductions, hiring freezes, and/or reductions in programs and services to be able to balance the annual budget.

From the increase in qualified RAF apportionment funds made available to the employee units each year, which is typically provided through a COLA adjustment and Growth, each unit will have general discretion over how its portion of these funds are distributed following past practices, provided they are used for improving the compensation or benefit levels of existing programs and services. The funds may also be used to pay for reassigned time for the purpose of union business, at the discretion of the union following past practice, and this new agreement does not impact any existing union related reassigned time that was in effect as of July 1, 2008. In addition, if any new reassigned time is created that equals or exceeds 1.0 FTE/FTEF, the cost of such reassigned time for union business shall be based on the replacement for the position(s) based on the level of FTE or FTEF reassigned time. As in past practice, faculty reassigned time will be paid for at the contract rate where a contract replacement is made, and at the adjunct or hourly rate when the release time is filled with one or more adjunct or hourly staff. It is the district's discretion as to how a reassigned time replacement is filled. If a bargaining unit wants to implement a new program or service, modify workload, or make changes that negatively impact the percent of instructional and non-instructional expenses (as defined in the State 50% calculation) within the unit, the terms and conditions of such changes will have to be negotiated with the District.

*Try As Draft 11-30-10  
Jim L 12-6-10*

Basic Principles and Formulas

OVERVIEW

A key element in the development of the budget is ensuring that financial commitments are matched against the supporting resources. Community college funding can be categorized broadly as general purpose (General Fund Unrestricted) and categorical (General Fund Restricted). This RAF will not address categorical fund revenue other than to state that the District should exercise caution when making ongoing commitments against categorical funds based upon the funding terms and conditions. For general purpose funds, the important funding source distinction is between continuing (ongoing) and one-time-only resources. The nature of the revenue establishes or limits the type of expenditure that can be funded.

Focusing on general purpose, the District makes ongoing commitments against continuing funds. Each year the total commitment of continuing funding becomes the base appropriation level for the following year. These types of appropriations include regular positions and related mandated benefits, utilities, maintenance of facilities and equipment, and other operational expenditures required for the operation of the District. The level of revenues required to fund this level of commitments is referred to as the District's base revenues. These are revenues that are reasonably expected to continue and consist primarily of State general apportionment, property tax revenues and enrollment fees, which are commonly referred to as "Apportionment Revenue". Other revenue sources supporting annual costs include lottery, nonresident tuition, and interest income. However, the annual level of revenue for these sources is less certain so the parties have agreed on a minimum level of \$10,754,411 for these areas, which represents the total base for these one-time resources. Revenues above the base level are treated as one-time-only and are part of the one-time only annual RAF distribution to employee units.

Once a resource has been directed toward a continuing cost, the budgeting for that resource becomes routine and on-going. The area where the most emphasis in budget development occurs then is on new revenues. New revenues can be either continuing or one-time-only in nature. Budget development focuses on projecting the level and nature of new revenues. Then, using established formulas, as outlined in this RAF agreement, the new resources are distributed to the participating units.

NEW RESOURCES - CONTINUING

New resources are those defined as those which exceed the base apportionment level for the current year. The two primary sources of new continuing funds are COLA and Growth. The annual State budget usually includes a COLA line item recognizing that maintaining even the base level of operations increases each year simply due to price increases associated with the procurement of goods and services including wage and benefit related costs. The COLA is stated as a percentage of the District's base funding level, which is then improved by that percentage increase without regard to any other requirements.

Growth funds are another primary component in the annual State budget. Growth funds are provided to compensate districts for the costs to grow as measured by the increase in the number of instructional hours provided to students (FTES). Growth funds are limited. Each year, districts

*Tim A. Paul 11-30-10*  
*J. W. 12-6-10*

receive a growth rate currently based upon the change in adult population and number of high school graduates in its service area. These two factors are blended and become the funded rate.

**NEW RESOURCES - ONE-TIME-ONLY**

The District's Lottery, Non-Resident Tuition, and Interest revenues are the primary sources of one-time only funds. Each of these resources has an established level that supports continuing appropriations. The one-time-only portion of these resources, subject to distribution to participating units under this RAF agreement is the amount received above the base level of \$10,754,411.

**FORMULAS FOR DISTRIBUTION OF NEW RESOURCES**

The first formula applied to new resources is the initial distribution to the employee units and the District. The new continuing resources defined above are split 85% to the employee units and 15% to the District, and for one-time resources, the split is 80% to employee units and 20% to the District. The naming convention is generally the 85% / 15% split for continuing revenue and 80% / 20% split for one-time revenue. The proportionate share calculation takes the 85% of new continuing funding from COLA and Growth, and 80% of one-time funds, and set them aside before financial commitments are deducted and distributions are made to individual units.

**Instructional Staffing**

An initial deduction is for instructional staff (FTEF), which is the primary cost related to maintaining Base FTES, and the added expense to teach additional sections to earn Growth FTES.

The District funds instructional staffing levels, defined in terms of FTEF, based on prior year earned FTES. The FTEF funding level is identified in the annual Budget Model and is based on established FTES/FTEF productivity ratios, as defined in this RAF agreement. Any additional instructional FTEF required to achieve funded Growth is allocated to the colleges as adjunct or overload using the growth and productivity funding ratios also identified in the RAF agreement. The colleges then further distribute the FTEF based upon the individual college's department and program goals.

**Full-Time Faculty Positions**

The District is required to grow its credit full-time faculty to meet its Full-time Faculty Obligation (FON), per Title 5 regulations. As this is a cost directly related to growth, the District charges Growth funds for the number of regular full-time faculty required for compliance. The cost for each position, deducted from the 85% unit's share of RAF funds, is the net cost to convert an adjunct position to a regular position. All faculty positions, such as professors, counselors, librarians, are eligible to be funded.

July D. Award 11-30-10  
John 12-4-10

Another factor related to faculty is the ratio known as the full-time to part-time or 75:25. Annually, the District reports its ratio of full-time faculty to part-time faculty. The statewide goal is for all districts to have 75% of faculty staffing be regular (full-time) positions. Very few districts are near the goal as funding has never been provided to aid districts in improving their ratio. There is currently no compliance requirement for 75:25 other than the Full-time faculty obligation described above. The obligation is a means to at least maintain district ratios until, if ever, there is funding to support increased regular positions.

### Classified Positions

There is no direct or mandated computation to quantify the number of classified positions required to support the added demands associated with student growth, or to support existing programs and services. However, recognizing the need exists, due to the demands of new facilities such as those funded through Prop S & N, as well as other workload requirements, there is a provision in this RAF that addresses funding for additional classified positions. The formula allows for a maximum number of new positions, based on the current total number of funded classified FTE and academic FTEF times the funded growth rate percentage. The number of FTE and FTEF is multiplied by a vacancy rate cost and deducted from the unit's share of growth funds.

### Management Positions

The unit's 85% share of Growth funds cannot be used for new management positions. Management positions are funded from the District's 15% share of the RAF dollars.

### Distribution of Funds

Once the cost of all new positions have been identified, other inflationary costs related to employee agreements, health benefits, and legal mandates are calculated and deducted from the unit's 85% share of RAF funds. These costs include salary and benefit costs for step, column and classification advances and changes; mandated payroll deductions; health, dental and vision premium increases for all participating employees; and the FTEF replacement costs if FTES is rolled back from summer classes to meet Base FTES and Growth goals.

### COLA & GROWTH

New COLA revenue is tied to Base FTES funding, and as "Restoration" provisions protect current year base revenue (excluding deficit factors), it is relatively safe to make financial decisions based on COLA revenue and distribute the funds as part of the RAF agreement during the current year. The use of continuous revenue by the units and all related costs are effective January 1 of each fiscal year and are applied to the calendar year January through December.

However, serious thought and discussion needs to take place each year before continuous commitments are made with Growth funds. Oftentimes, revenue from growth is not known until late in the year following the year growth is earned. Therefore, if projected growth revenue is distributed in the current year (e.g. salary schedules are increased), and the growth revenue does not materialize or is not earned, this could lead to a significant negative adjustment to the following year's RAF distributions. The best approach would be to assume a conservative level of growth revenue for distribution purposes, based on the Advanced Apportionment report, which is usually distributed in June of each year, and make the necessary adjustment to RAF

Tracy D. Davis 11-30-10  
Jim Linn 12-6-10

revenue the following year(s). If, however, an over-distribution of growth revenue is made in any given year, there are two (2) options available:

- \* 1. If the state is funding growth at a higher level than what the District earned, FTES can be rolled back from summer to meet the level of growth revenue distributed through the RAF. This approach will negatively impact the following year's RAF funds as the cost of replacing the rolled FTES (and related FTEF) will be deducted from the following year's RAF funds.
- \* 2. If it is determined that the increased FTES level from growth is not sustainable in future years, and rolling back summer FTES will make it difficult to maintain such a high level of Base FTES, the over-distribution of growth revenue can be handled as an adjustment to RAF funds in the following year.

**RAF Funding Formulas, Details and Worksheets**

The following pages provide the RAF revenue and cost related flow charts, RAF details, funding formulas, and cost-out worksheets.

Ty D Paul 11-30-10  
Jim [unclear] 12-6-10

San Diego Community College District

RESOURCE ALLOCATION FORMULA (RAF)

A. Shared Revenue (85/15 Split)

1. To Be Utilized for Continuous Costs (85/15 Split)

1.1 85% of Growth to Units

1.2 85% of COLA to Units

2. To Be Utilized for One-Time Purposes Only (80/20 Split)

- 80% of GFU revenue received from Lottery, Interest, and Non-Resident Tuition that exceeds \$10,754,411 which is established as the base level of revenue from these sources, shall be distributed to the Units.

B. Excluded Revenue/Funding Sources

Revenue shared under this RAF agreement is only from General Fund Unrestricted (GFU) sources, and excludes categorical funds, state apprenticeship, and other restricted or designated revenue.

C. Other (New) Unrestricted Revenue

Should other new State unrestricted revenues become available during the period covered by this RAF agreement as a result of changes in funding legislation, such new revenue source(s) shall be subject to negotiations. The District shall notify each unit of such new unrestricted revenues which are subject to further negotiations.

D. Percent Distribution of Resources

1. The distribution of RAF resources to the units shall be calculated using the same percent formula used in the previous RAF, which was based on prior year actuals (July 1 – June 30) for salaries and 100% of mandated benefits for each Unit.

*Tim D. Dault 11-30-10*  
*JL 12-6-10*

E. Use of Resources

1. Before distribution to the units, the 85% of COLA and Growth revenue is reduced for the following costs:

1.1 New Contract Faculty Positions (See Worksheet #5)

1.1.1 Classroom contract positions at actual increased cost to fill for one (1) year;

1.1.2 Non-classroom contract positions at actual cost to fill for one (1) year;

1.1.3 Classroom and non-classroom actual costs for additional 11 or 12 month assignments created from existing 10-month assignments.

1.2 Additional adjunct classroom faculty FTEF, due to projected funding for Growth and Restoration FTES, based on the formulas in the Budget Model as follows:  
(See Worksheet #6)

1.2.1 In the campus allocation Budget Model, the "Base" funding for classroom faculty FTEF will be based on the following productivity factors, applied to "Total Prior Year Earned FTES" (see Section "a.FTES" in the Budget Model):

Credit: 17.00 FTES/FTEF per semester  
34.00 FTES/FTEF per year

Non-Credit: 15.75 FTES/FTEF per semester  
31.50 FTES/FTEF per year

1.2.2 Each new year, the classroom FTEF base in the Budget Model is adjusted to provide funding to be able to earn all available Growth and Restoration FTES that will be funded by the State. The net increase in FTEF costs charged to the Units in order to provide funding for Growth and Restoration will be calculated as follows: (See Worksheet #6)

$\text{Total Available State Funded FTES} = \text{Restoration FTES} + \text{Growth FTES} + \text{Budget Model Funded FTES}$
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*Jerry A. Davis* 11-30-10  
12-6-10

1.2.3 Once the classroom FTEF in the Budget Model has been adjusted based on prior year's total earned FTES, the cost of Growth and Restoration classroom FTEF will be deducted from the Unit's 85% share of the RAF based on the following productivity factors: (See Worksheet #6)

Credit: 16.00 FTES/FTEF per semester  
32.00 FTES/FTEF per year

Non-Credit: 14.75 FTES/FTEF per semester  
29.50 FTES/FTEF per year

1.2.4 Any funded classroom FTEF above the productivity factors for Base, Growth, and Restoration will be funded from the District's 15% share of the RAF or from one-time District resources.

- 1.3 Classified contract positions at actual cost to fill for one (1) year;
  - 1.4 Increases to salary and benefit costs for column, class, step, reassigned time, ESU's, Pro-rata, and other salary related changes;
  - 1.5 Increases to mandated payroll deductions (e.g. PERS and STRS, worker's compensation; unemployment, social security, etc.);
  - 1.6 Legal mandated increases to continuous costs (less reimbursements);
  - 1.7 Premium increases for health (at the Kaiser composite rate), dental and vision benefits for all participating district employees;
  - 1.8 If, in any given year, the District does not achieve sufficient FTES to maintain the funded Base FTES, Restoration FTES, and funded Growth FTES, at the District's option, FTES may be "rolled back" from summer session. The cost of the rolled back FTES will be based on the credit growth productivity ratio of 16.00 FTES per FTEF times the salary and benefit rate in the Budget Model for adjuncts (e.g. Utilizing the 2010-11 Budget Model, if 100 FTES is rolled back from summer 2011 to meet the 2010-11 Base and Growth FTES goals, the cost would be  $100 \text{ FTES} / 16.00 \times \$19,853 = \$124,081$ ). These funds would then be used to supplement additional class section FTEF in the following year by adding them under the "Adjustments to Formula" section of the Budget Model. (See Worksheet #2)
  - 1.9 If total of unit's 85% share of COLA and Growth combined does not cover expenses charged to COLA, then the "Trombone Clause" goes into effect.
2. Increased costs for new management positions to come from District's 15% share of funds.

*John D. Davis* 11-30-10  
*Jim* 12-6-10

3. Each unit's share of GFU revenue for Lottery, Interest, and Non-Resident Tuition that exceeds \$10,754,411 during any fiscal year, shall be distributed based on their percent per the formula. These funds can only be used for one-time purposes and/or added as one-time adjustments to discretionary funds. These funds will be distributed no later than October of the following fiscal year. After the "books are closed" each year, upon requests from the Units, a special revenue report will be provided to verify the exact revenue received for each one-time category included as part of the RAF agreement. (See Worksheet #1)

#### **F. Annual Column and Step Advances**

All units participating in this RAF agreement agree to amend their current contract language related to annual column and step advances, which are based on either anniversary dates of hire or a fixed date each year, to state that such column and step advances are to be implemented annually on January 1, for 11 & 12 month contract employees, and on February 1, for 10-month College and CE contract faculty (50% of the annual number of paychecks). This does not affect step increases due to educational advancement provisions of employee agreements, nor does it impact salary advancement provisions for adjunct faculty that are based on total hours worked (e.g. Schedules "B" and "C" of the AFT-College Faculty Agreement). The respective employee agreements would also need to be amended to include a clause indicating that employees hired before June 30 will have their first salary advance the next January 1 (February 1 for 10-month contract faculty) following their hire date. Those initially hired, with start dates between July 1 and December 31 will have their first salary advance on the second January 1 (February 1 for 10-month contract faculty) following their hire date.

#### **G. Time Period for Salary Schedule Changes and Other Continuous Costs**

Each Unit's 85% share of RAF dollars, which are used for salary schedule adjustments and other continuous economic improvements, will be effective for the period January 1 of the current fiscal year through December 31 of the following fiscal year.

#### **H. One-Time Revenue**

Each year, the Unit's 80% share of one-time revenue shall be adjusted as follows:

1. If the state imposes non-continuous deficit factors or other one-time revenue reductions to the General Fund Unrestricted revenue, that amount shall be deducted from the Unit's one-time funds for that year. If, however, the base funding level of \$10,754,411 for one-time resources is not earned by the District and the Units do not receive any one-time funds, the District shall absorb the loss in revenue from its resources.

*Tim D. Dawc 11-30-10  
Jan 12-6-10*

2. The balance of the one-time funds, from the fiscal year ending June 30, shall be distributed to each unit based on the same percentage as their share of RAF dollars. These funds will be distributed, no later than October of the following fiscal year. These funds may only be used for one-time purposes such as off-schedule salary payments or discretionary expenses.

#### I. Fronbone Clause

If the State imposes permanent reductions to continuous revenue, such as a negative COLA, a Workload Reduction, or other continuous revenue reduction, the loss in revenue will result in a reduction of compensation or revenue provided to each employee unit. The reduction will take place in the fiscal year the reduction is implemented, if known and there is sufficient time to implement the change prior to January 1, or the following year if the change is communicated too late in the fiscal year. The level of reduction for each unit will be based on the same 85/15 formula share as is used to allocate the revenue under this RAF agreement.

If the total of the unit's share of 85% COLA and 85% of Growth does not cover the increase in costs charged to COLA (i.e. salary and benefit costs for column, step and class advances; increases to mandated payroll deductions; increases due to health and welfare premium increases for all participating employees; cost of FTES rolled back from summer to meet Base and Growth FTES goals; and bargaining agreement requirements; excluding the cost for new positions), then reductions will take place in the fiscal year the reduction is implemented, and the level of reduction for each unit will be based on the same 85/15 formula share as used to allocate the revenue under this RAF agreement.

Once such a reduction in continuous revenue is confirmed, and/or if the revenue from COLA and Growth does not cover the increased costs charged to COLA, the District will formally notify each unit, in writing, about the cause of the reduction, and each unit's pro-rata share of the reduction. The District and each unit will negotiate how the reduction will impact the unit and be implemented. If an agreement as to how the reduction goal is to be met is not finalized and approved within 90 days of the notification by the District to the employee unit, the District may implement the required reductions at its discretion.

If the State restores a specific reduction to continuous revenue, or any portion thereof, and that previous reduction had resulted in a reduction to an employee unit, any funding lost by the unit will be restored on a pro-rata basis to each unit. For example, if 50% of the funding loss is restored, 50% of each unit's share of the reductions will be restored to the unit and utilized at each unit's discretion.

*Tim D. Davis 11-30-10*  
*Jim W. 12-6-10*

## J. Cost Out Methodologies and Source Documents

### 1. State Reference Document

The State apportionment document commonly referred to as “Exhibit C” or “Exhibit E”, will be used to verify “actuals” for the areas listed below. Final figures for the previous year are typically included in the “Recalculation” worksheet, and those figures will be used to verify COLA, Growth, Restoration, and Deficit Factors.

- 1.1 COLA – This is typically found under Section “II Inflation Adjustment”.
- 1.2 Growth – This is typically found under Section “IV Growth”.
- 1.3 Restoration – This is typically found under Section “III Basic Allocation & Restoration”.
- 1.4 Deficit Factors – This is typically found under either or both Section “V Other Revenues Adjustment” and/or “Total Computational Revenue”.

### 2. Column, Class, Step and Salary Related Inflation Costs

- 2.1 Only positions approved to be charged to the General Fund/Unrestricted (GFU) budget, plus Bookstore and Food Service positions, will be used for RAF calculations (Restricted funds cover increases from their restricted sources for salary and related mandated benefit increases).
- 2.2 Costs are calculated by comparing the change from the prior year’s actual budgeted salary placement, including all additives, stipends, etc., which are included in the Position Database maintained by the Business Services Budget Department, and final placement as of 6/30 of each year, to the new year’s actual budgeted salary placement. Only positions funded in the new year are used in the calculations, and all salary and related mandated benefit costs are included and charged to the Unit’s 85% share (see Worksheet #3A).
- 2.3 Increased costs due to mandated benefit changes include areas such as:
  - 2.3.1 Salary
  - 2.3.2 STRS & PERS
  - 2.3.3 Worker’s Compensation
  - 2.3.4 Long Term Disability
  - 2.3.5 Medicare
  - 2.3.6 Unemployment Insurance
  - 2.3.7 FICA (Social Security)

The cost of mandated benefits charged to the Unit’s 85% share of the RAF will be based only on rates that have been officially changed.

### 2.4 Increased Health and Welfare costs include areas such as:

- 2.4.1 Health (at Kaiser composite rate);
- 2.4.2 Dental
- 2.4.3 Vision
- 2.4.4 Life insurance
- 2.4.5 Retiree health benefits

*Ter A. Law* 11-30-10  
*Jim Lee* 12-6-10

2.5 Other salary related inflation costs include items such as:

- 2.5.1 Adjunct and overload funding changes (Budget Model)
- 2.5.2 Substitute funding changes (Budget Model)
- 2.5.3 Department Chair additives, ESU's, reassigned time (Budget Model)
- 2.5.4 Pro-rata cost increases (Budget Model)
- 2.5.5 Shift differentials (Position Database)
- 2.5.6 Out-of-class pay (Position Database)
- 2.5.7 Newly created 11 and 12 month contracts (Position Database)

2.6 The source documents for the cost of salary related inflation costs and mandated benefits will be district generated reports from the District's financial system, the position database maintained by the District Budget Department, and the annual Budget Model. The intent is to identify all salary and benefit related inflation costs which are primarily determined by law, District approved formulas, and the bargaining and meet and confer agreements.

### 3. Health Benefit Costs

Per the previous RAF agreement and cost out methodology, the District will pay the increase in premium costs for health (at the Kaiser composite rate), dental and vision through December 31, 2011. Any premium increases to these health benefits, effective after December 31, 2011, will be charged to the Unit's 85% share of the RAF, covering the period of January 1 of the current fiscal year through December 31 of the following fiscal year. The inflationary costs for the premium increases will be based on the premium rates established by VEBA for the new calendar year, and the number of employees used in the calculation will be based on the total number of district employees enrolled in each health plan on October 1 of the current year

The increase in premium costs charged to the 2011-12 RAF will be for the 12-month period January 1, 2012 through December 31, 2012.

The increase in premium costs charged to the 2012-13 RAF will be for the 12-month period January 1, 2013 through December 31, 2013.

The increase in premium costs charged to the 2013-14 RAF will be for the 12-month period January 1, 2014 through December 31, 2014.

*Tony A. Dawe 11-30-10*  
*Jan 22 12-6-10*

4. Adjunct, Overload, Substitute, ESU's, Department Chair & Other Reassigned Time Inflation Costs (See Worksheet #4)

The annual inflationary unit cost for adjunct, overload, substitute, ESU's, Department chair and other reassigned time funded in the Budget Model cannot be increased more than the annual increase in salary and benefits due to changes in the salary schedule(s) and/ or mandated benefit rates. The inflationary increase (decrease) charged to the Unit's 85% share of the RAF shall be based on the net change in these categories when comparing the prior year Adopted Budget Model to the current year Adopted Budget Model.

5. All New Contract Positions (See Worksheet #5)

The cost of all newly created and funded contract positions shall be based on the full cost of salaries and benefits, for one (1) year. If a position is not filled by the time the Adopted Budget is approved by the Board, it will be funded at one of the following appropriate vacancy salary levels in the Position Database:

1. AFT – College Faculty	Class 3, Step H
2. AFT – OT	Range @ Step C
3. AFT – Food Services	Range @ Step C
4. AFT – Continuing Education	Class 3, Step H
5. ACE	Range @ Step C
6. Management	Range @ Step E
7. POA	Range @ Step C
8. SPAA	Range @ Step D
9. AFT – M & O	Range @ Step C

Any variances between the funded vacancy salary levels and actuals will be adjusted as part of the following year's column and step advances cost out procedures.

The maximum number of additional full-time equivalent faculty (FTEF), and the maximum number of additional full-time equivalent staff (FTE), to be charged against the unit's 85% share of the RAF, shall not exceed the District's funded growth factor percentage assigned by the State (e.g. of the State funded growth percentage for SDCCD is 2%, then the current number of GFU funded contract FTEF and FTE cannot be increased by more than 2%).

6. Increase in Faculty Flex Assignments

- 6.1 As of June 30, 2012, all faculty "Flex" assignments will be considered ended for RAF cost out purposes (pending the outcome of grievance arbitration).
- 6.2 The additional cost for new flex assignments will be based on actual increased costs by position.
- 6.3 Once a position is approved for an 11 or 12 month flex assignment, for future cost out purposes only, the position will be considered permanently funded at the 11 or 12 month level.

*Tim A. Davis 11-30-10  
12-6-10*

**K. Unit Pay for Short Term Non-Flex Courses (credit)**

The parties will work to implement a new unit pay methodology for short term college courses, that are currently not considered primary term classes (and are currently paid under Unit Pay), and do not have a "Flex" requirement. These courses will be paid 97% of the hours paid for the same courses being taught during full-term classes that require a flex obligation

**L. Changes in Funding Formulas for Community Colleges**

Should the funding formulas for community colleges change substantially, which negatively affects the GFU revenue of the District and the application of the provisions of this RAF, the District reserves the right to immediately suspend provisions of this RAF agreement during the year the change is in effect, and re-open negotiations.

**M. Adjunct Medical Costs**

Prior to this RAF agreement, AFT paid for adjunct medical, dental and vision premiums, above the employee only costs, out of annually budgeted AFT discretionary funds. Under this agreement, adjunct medical, dental and vision premiums will be paid by the district in the same manner as for contract positions covered under this agreement, as of July 1, 2011. Future increases to premium costs for adjunct medical will be deducted out of the Units' 85% share of new resources as is the case with other positions covered under this RAF. In return, AFT agrees to eliminate 100% of the annual discretionary allocation of \$540,924.43, typically earmarked for "Adjunct Medical Costs", and return any balances in the Adjunct Medical Benefits account as of July 1, 2011 to the District. AFT also agrees to reduce their "AFT Retiree Health" annual allocation from \$150,000 to \$90,000, or a reduction of \$60,000 per year. The net reduction to the annual AFT discretionary accounts under this section of the RAF will be \$600,924.43, effective July 1, 2011.

*Instead of SE. We'll do BT for campus instead.*

San Diego Community College District  
 Revenue Summary  
 2006-07 through 2009-10

One Time Resources

<u>Year</u>	<u>Lottery</u>	<u>Interest</u>	<u>Non-Resident</u>	
			<u>Tuition</u>	<u>Total</u>
2009-10	5,204,194	506,636	4,853,098	10,563,928
2008-09	4,649,573	1,006,435	4,375,587	10,031,595
2007-08	4,493,154	1,873,694	4,477,223	10,844,071
2006-07	<u>5,166,687</u>	<u>2,158,504</u>	<u>4,252,860</u>	<u>11,578,051</u>
Average	4,878,402	1,386,317	4,489,692	<u><u>10,754,411</u></u>

Note: Revenue above \$10,754,411 will be distributed to units based on formula percent for each unit for one-time only expenses or added to discretionary accounts.

# Worksheet # 1

San Diego Community College District  
One-Time Revenue Calculation  
General Fund Unrestricted  
Year \_\_\_\_\_

One-Time Revenue GFU

1. Lottery Proceeds	_____	0
2. Interest Earned	_____	0
3. Non-Resident Tuition	_____	0
4. Total Revenue	_____	0
5. Less Base	_____	(10,754,411)
6. Available One-Time Revenue	=====	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		_____ 0
8. Less deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		_____ 0
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		_____ 0

## Worksheet # 2

San Diego Community College District  
 Resource Allocation Formula  
 Revenue from COLA and Growth Calculation  
 Continuous Funds  
 Year \_\_\_\_\_

I. COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)

	Total Amount	%
A. Section II Inflation Adjustment		
1. Prior Year COLA Allocated to Units	0	
2. Prior Year COLA Final (Actual)	0	
3. Prior Year COLA Adjustment	0	
4. Current Year Allocated New COLA	0	
5. Total Current Year Allocated COLA	0	

II. Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)

B. Section IV Growth		
6. Prior Year Growth Allocated to Units	0	(
7. Prior Year Growth Final (Actual)-Based On October Data	0	(
8. 2 Year Growth Adjustment (Based on Final)	0	(
9. Prior Year Growth Adjustment	0	(
10. Current Year Allocated New Growth	0	(
11. Total Current Year Allocated Growth	0	(

III. Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES

C. Less FTES Cost		
12. ( Number of FTES rolled divided by 16.0 times \$19,853)		0
13. Total COLA and Growth Allocated to Units		0

- Notes:
1. Prior year adjustments are required due to the fact that allocations are made to the Units in time for salary schedule adjustments and health benefit adjustments as of January 1 of each year. Therefore, actual COLA and Growth revenue may be higher or lower than what was distributed to the Units. This adjustment will correct for the difference between what was distributed in the prior year's versus what the actual distribution should have been.
  2. Current year allocations for COLA and Growth will be determined by the District, based on the evaluation of economic conditions and projections related to the probability of receiving the COLA and Growth funding indicated in Exhibit "C" or "E".
  3. The \$19,853 figure under Line 11 is 50% of the adjunct classroom annual funding rate contained in the Budget Model. This figure is adjusted annually for salary schedule increases.

## Worksheet # 6

### San Diego Community College District Resource Allocation Formula FTES/FTEF Growth and Restoration Funding Calculation

	<u>Credit</u>	<u>Non-Credit</u>
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$39,705	\$38,164

Growth plus Restoration Costs:

	<u>Credit</u>	<u>Non-Credit</u>	<u>Total</u>
1. Base Apportionment Funded FTES (2010-11)	31,604.29	9,416.09	41,020.38
2. Growth FTES @2.21%	698.45	208.10	906.55
3. Restoration FTES	0.00	0.00	0.00
4. Total Funded FTES 2010-11	32,302.74	9,624.19	41,926.93
5. Funded FTES From Budget Model	34,445.64	8,670.53	43,116.17
6. Additional FTES Required to Meet FTES Goal (Line 4-Line 5) (If negative number, enter "zero")	0	0	0
7. Productivity Ratio	32.00	29.50	
8. Growth plus Restoration FTEF (Line 6/Line7)	0.00	0.00	
9. Growth & Restoration Cost per 1.0 FTEF	\$39,705	\$38,164	
10. Cost of Growth plus Restoration Charged to RAF (2010-11) (Line 8 x Line 9)	\$0	\$0	\$0

Notes and References For Above:

1. From Prior Year Apportionment Recalculation- Exhibit C-"Total Funded FTES"
2. From Current Year Apportionment Reports - Exhibit C-"Funded Growth FTES"
3. From Current Year Apportionment Recalculation- Exhibit C-"Restored FTES"
4. This is the maximum projected FTES to be funded by the State
5. This is the funded FTES level per the Budget Model
6. This is the additional funded FTES required to maximize funding (Base + Restoration + Growth)
7. These are the productivity ratios used to calculate FTEF per FTES for Growth & Restoration
8. This is the amount of FTEF to be charged against the Unit's 82.5% share of the RAF
9. These are the costs per FTEF based on the current year "Budget Model"
10. This is the total cost of Growth and Restoration charged to Unit's 82.5% share of the RAF

Worksheet # 7

SAN DIEGO COMMUNITY COLLEGE DISTRICT  
BARGAINING INFORMATION FISCAL YEAR 2010-2011  
GENERAL FUND UNRESTRICTED

PERCENTAGE BY BARGAINING UNIT

<u>Bargaining Unit</u>	<u>Fiscal Year</u> 2009-2010 <u>Actuals</u>	<u>Mandated</u> <u>Benefits</u>	<u>Total</u> <u>Salary &amp;</u> <u>Benefits</u>	<u>%</u> <u>Of</u> <u>Total</u>
AFT - College	67,773,364	8,657,805	76,431,169	48.99%
AFT - CE	12,218,131	1,525,831	13,743,962	8.81%
Management	9,159,021	1,456,131	10,615,152	6.80%
SPAA	10,515,200	2,176,063	12,691,263	8.13%
AFT - OT	21,413,555	5,955,538	27,369,093	17.54%
AFT - M & O	8,246,976	1,716,361	9,963,337	6.39%
ACE	1,032,102	214,801	1,246,903	0.80%
AFT - Food Service	707,916	147,331	855,247	0.55%
POA	<u>2,605,597</u>	<u>495,559</u>	<u>3,101,156</u>	<u>1.99%</u>
<b>Total</b>	<u>133,671,862</u>	<u>22,345,420</u>	<u>156,017,282</u>	<u>100.00%</u>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation</u> <u>Per Unit</u>
AFT - College	48.99%	0
AFT - CE	8.81%	0
Management	6.80%	0
SPAA	8.13%	0
AFT - OT	17.54%	0
AFT - M & O	6.39%	0
ACE	0.80%	0
AFT - Food Service	0.55%	0
POA	<u>1.99%</u>	<u>0</u>
<b>Total</b>	<u>100.00%</u>	<u>0</u>

Breakdown of a 1% Salary Adjustment

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Rate</u>	<u>Amount</u>	<u>1% Total</u>	<u>Maximum On-</u> <u>Schedule %</u>
AFT - College	677,734	12.775%	86,578	764,312	0.00
AFT - CE	122,181	12.489%	15,259	137,440	0.00
Management	91,590	15.899%	14,562	106,152	0.00
SPAA	105,152	20.695%	21,761	126,913	0.00
AFT - OT	214,136	27.812%	59,555	273,691	0.00
AFT - M & O	82,470	20.812%	17,164	99,633	0.00
ACE	10,321	20.812%	2,148	12,469	0.00
AFT - Food Service	7,079	20.812%	1,473	8,552	0.00
POA	<u>26,056</u>	<u>20.812%</u>	<u>5,423</u>	<u>31,479</u>	<u>0.00</u>
<b>Total</b>	<u>1,336,719</u>		<u>223,922</u>	<u>1,560,640</u>	

## Worksheet #8

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED ONLY**

Actual Salary and Mandated Benefits

For Calculation of 2010-2011 Costs	Actual 2009-2010 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<b>AFT</b>				
A1 and A3 Employee Class	32,260,004	4,243,804	36,503,807	
A2, A4, AA and AB Employee Class	2,124,295	279,451	2,403,746	
A5 and A6 Employee Class	25,778,066	3,133,324	28,911,390	
A7, A8 and A9 Employee Class	5,837,651	767,943	6,605,594	
AC and AN Employee Class	<u>1,773,347</u>	<u>233,284</u>	<u>2,006,631</u>	
<b>Total AFT</b>	<u>67,773,364</u>	<u>8,657,805</u>	<u>76,431,169</u>	<u>764,312</u>
<b>AFT - CE</b>				
B1 and B3 Employee Class	4,071,718	535,634	4,607,352	
B2 and B4 Employee Class	0	0	0	
B5 and B6 Employee Class	<u>8,146,413</u>	<u>990,196</u>	<u>9,136,609</u>	
<b>Total AFT - CE</b>	<u>12,218,131</u>	<u>1,525,831</u>	<u>13,743,962</u>	<u>137,440</u>
<b>Management</b>				
C2 and C5 Employee Class	5,877,559	773,193	6,650,752	
C3 Employee Class	<u>3,281,462</u>	<u>682,938</u>	<u>3,964,399</u>	
<b>Total Management</b>	<u>9,159,021</u>	<u>1,456,131</u>	<u>10,615,151</u>	<u>106,152</u>
<b>Supervisory</b>				
Supervisory Employee Class	10,353,770	2,154,827	12,508,597	
U2 Employee Class	<u>161,430</u>	<u>21,236</u>	<u>182,666</u>	
<b>Total Supervisory</b>	<u>10,515,200</u>	<u>2,176,063</u>	<u>12,691,263</u>	<u>126,913</u>
<b>AFT - Office Technical</b>				
J1 Employee Class	20,958,912	5,829,093	26,788,005	
J2 Employee Class	241,825	67,256	309,081	
J3 Employee Class	<u>212,818</u>	<u>59,189</u>	<u>272,007</u>	
<b>Total Office Technical</b>	<u>21,413,555</u>	<u>5,955,538</u>	<u>27,369,093</u>	<u>273,691</u>
<b>AFT M &amp; O</b>				
E1, E3 and EF Employee Class	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	
<b>Total M &amp; O</b>	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	<u>99,633</u>
<b>Confidential</b>				
L1 Employee Class	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	
<b>Total Confidential</b>	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	<u>12,469</u>
<b>Food Service(subsidized by GFU)</b>				
KC and K2 Employee Class	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	
<b>Total Food Service</b>	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	<u>8,552</u>
<b>College Police</b>				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
<b>Total College Police</b>	<u>2,605,597</u>	<u>542,277</u>	<u>3,147,874</u>	<u>31,479</u>
<b>Total General Fund Unrestricted</b>	<u>133,671,861</u>	<u>22,392,138</u>	<u>156,063,999</u>	<u>1,560,640</u>

Salary Step Advances Moved to January 1 for 11 & 12-Month Employees  
And  
February 1 for 10-Month College and CE Faculty

If salary column and step advances, which are based on either anniversary dates of hire or a fixed date each year, are moved to January 1, the savings would be as follows.

<u>Unit</u>	<u>Savings</u>
Faculty – College	\$344,471
Faculty – CE	\$ 23,366
Management	\$0 (Fair Share)
SPAA	\$0 (Fair Share)
Office – Technical	\$ 34,854
Maintenance & Operations	(\$3,480)
Confidential	\$0 (Fair Share)
Police	\$ 11,461
Food Service	<u>\$ 15,452</u>
Total	<u>\$426,124</u>

**Resource Allocation Formula  
Benefit Reserve Analysis  
As of June 30, 2010  
For Period 1/1/05 through 6/30/10**

Methodology

Annual amount to be charged against the RAF Benefit Reserve will be calculated as follows:

1. Number of active and retired employees will be based on the monthly payments made to VEBA for health, dental, and vision plans;
2. The number of employees will be multiplied times the inflation in premium rates for each coverage, calculated on a monthly basis; and
3. Excluded employees: Employees excluded from the calculations are those funded by AFT for medical, dental and/or vision, and those that make COBRA payments.

Annual Increased Costs Charged To RAF Benefit Reserve

The benefit reserve was effective as of January 1, 2005. The increased costs of premiums charged to the benefit reserve since January 1, 2005 were as follows:

	<u>01/01/05 - 06/30/05</u>	<u>07/01/05 - 12/31/05</u>	<u>01/01/06 - 06/30/06</u>	<u>07/01/06 - 12/31/06</u>	<u>01/01/07 - 06/30/07</u>
Active Employees	474,056	480,389	311,711	312,140	386,403
Retirees	<u>29,814</u>	<u>29,147</u>	<u>4,298</u>	<u>3,431</u>	<u>36,474</u>
Totals	503,870	509,536	316,009	315,571	422,877
	<u>07/01/07 - 12/31/07</u>	<u>01/01/08 - 06/30/08</u>	<u>07/01/08 - 12/31/08</u>	<u>01/01/09 - 06/30/09</u>	<u>07/01/09 - 12/31/09</u>
Active Employees	392,891	593,946	589,351	656,711	651,688
Retirees	<u>38,081</u>	<u>29,229</u>	<u>26,942</u>	<u>22,991</u>	<u>25,514</u>
Totals	430,972	623,175	616,293	679,702	677,202
	<u>01/01/10 - 06/30/10</u>	<u>Totals</u>			
Active Employees	737,266	5,586,552			
Retirees	<u>29,693</u>	<u>275,614</u>			
	766,959	5,862,166			

Benefit Reserve Balance as of July 1, 2009

Equalization Revenue:

2004-2005	(100% of \$2,341,862)	\$2,341,862
2005-2006	(60% of \$929,440)	557,664
2006-2007	(60% of \$6,033,010)	<u>3,619,806</u>
3-Year Total Revenue		<u>\$6,519,332</u>

Inflation Costs Charged To Reserve:

01/01/05 – 06/30/05	\$ 503,870
07/01/05 – 12/31/05	509,536
01/01/06 – 06/30/06	316,009
07/01/06 – 12/31/06	315,571
01/01/07 – 06/30/07	422,877
07/01/07 – 12/31/07	430,972
01/01/08 – 06/30/08	623,175
07/01/08 – 12/31/08	616,293
01/01/09 – 06/30/09	679,702
07/01/09 – 12/31/09	677,202
01/01/10 – 06/30/10	766,959
07/01/10 – 12/31/10	766,959 (est.)
01/01/11 – 06/30/11	820,646 (est. @ 7% increase)
07/01/11 – 12/31/11	<u>820,646 (est. @ 7% increase)</u>
Total through 12/31/11	\$8,270,417

Projected Balance in Reserve as of January 1, 2012 (\$1,751,085)

Note: RAF reserve is no longer in affect as of 7-1-09 as new RAF covers benefit inflation costs through December 31, 2011. This chart is being maintained to track actual inflation costs only.

## Worksheet # 5A

San Diego Community College District  
Resource Allocation Formula  
Health Benefits  
(Health, Dental, Vision Premium Increases)  
Year \_\_\_\_\_

(Sample showing cost from 2009-10 to 2010-11)

<u>Plan</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Dec. 2010</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Jan. 2011</u>	Monthly Premium <u>Increase</u>	Number of Enrolled Employees <u>On Oct. 1, 2010</u>	12-Month Cost Charged to <u>RAF</u>
<u>ACTIVE EMPLOYEES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	1,914	\$0.00
VSP	\$15.20	\$15.20	\$0.00	1,916	\$0.00
Pacificare POS	\$766.54	\$812.06	\$45.52	107	\$58,447.68
Pacificare HMO Value 10	\$766.54	\$812.06	\$45.52	400	\$218,496.00
United HealthCare PPO-CA	\$766.54	\$812.06	\$45.52	11	\$6,008.64
Kaiser Tiered EE	\$399.63	\$432.03	\$32.40	173	\$67,262.40
Kaiser Composite	\$766.54	\$812.06	\$45.52	1,332	\$727,591.68
<u>RETIREES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	63	\$0.00
VSP	\$15.20	\$15.20	\$0.00	4	\$0.00
Pacificare POS					
Single >65	\$593.68	\$593.68	\$0.00	7	\$0.00
Single + 1 or more	\$766.54	\$766.54	\$0.00	1	\$0.00
United HealthCare PPO-CA					
Single + 1 or more	\$766.54	\$812.06	\$45.52	2	\$1,092.48
PC Secure Horizons					
Single w/medicare	\$366.21	\$400.09	\$33.88	3	\$1,219.68
1 + sp. w/medicare	\$722.26	\$789.09	\$66.83	3	\$2,405.88
Pacificare OOA-ND PPO					
Single + 1 or more	\$766.54	\$812.06	\$45.52	1	\$546.24

PC HMO/Sr Supp					
Single + 1 or more	\$766.54	\$812.06	\$45.52	25	\$13,656.00
Single <65	\$476.77	\$530.48	\$53.71	7	\$4,511.64
Single w/medicare	\$404.81	\$417.07	\$12.26	14	\$2,059.68
Kaiser					
Single <65	\$399.63	\$432.03	\$32.40	23	\$8,942.40
Single w/medicare	\$289.92	\$351.78	\$61.86	10	\$7,423.20
1 + sp w/medicare	\$569.68	\$692.47	\$122.79	13	\$19,155.24
1 + sp (1<65 1>65)	\$679.39	\$772.71	\$93.32	16	\$17,917.44
Single + 1 or more	\$766.54	\$812.06	\$45.52	21	\$11,471.04
Total Enrolled in Health Plans				2,169	
Total Enrolled Dental				1,977	
Total Enrolled in Vision				1,920	
Total Inflation Cost Charged to Unit's Share					\$1,168,207.32

## Worksheet # 3

San Diego Community College District  
2010-2011 Budgeted Step Advances Contract Positions  
General Fund Unrestricted  
By Bargaining Unit  
Based on Change in Database from 2009-10 to 2010-11

<u>Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>
AFT-College Faculty	728,152.97	95,788.52	823,941.49
AFT-Adult Faculty Management	412.80 4,074.00	54.30 847.88	467.10 4,921.88
SPAA	1,260.00	165.75	1,425.75
AFT-Office Technical	223.00	62.02	285.02
College Police	3,157.00	657.03	3,814.03
AFT-M & O	68,488.40	14,253.81	82,742.21
AFT-Food Service	1,716.00	357.13	2,073.13
ACE	<u>924.00</u>	<u>192.30</u>	<u>1,116.30</u>
Total	<u>808,408.17</u>	<u>112,378.76</u>	<u>920,786.92</u>

## Worksheet # 3 A

Calculating Column, Class, Step and Salary Related Increases  
Includes All Related Mandated Costs

Example Uses Office-Technical Salary Schedule  
Assumes 2009-10 Actuals and 2010-11 Budgeted to Calculate 2010-11 Costs

Budgeted 2009-10	Mid-Year Changes	6/30/2010 Ending	Budgeted 2010-11	Cost Charges to RAF
Range 24 Step G	None.	Range 24 Step G	Range 24 Step H	Difference between annual cost of Range 24, Step G & H.
Range 24 Step G	Position becomes vacant and is filled at Range 24 Step C.	Range 24 Step C	Range 24 Step D	Difference between annual cost of Range 24, Step G and D (savings).
Range 24 Step G	Receives education advance.	Range 24 Step H	Range 24 Step I	Difference between annual cost of Range 24, Step G and I.
Range 24 Step G	Position is vacant and not filled as of 6/30/10.	Range 24 Step G	Range 24 Step C	Difference between annual cost of Range 24, Step G and C (savings).
Range 24 Step G	Position gets reclassified to Range 25 Step G.	Range 25 Step G	Range 25 Step H	Difference between annual cost of Range 24 Step G and Range 25 Step H.
Range 24 Step G	Position becomes vacant and is defunded.	-0-	-0-	No related RAF cost or savings. District decision to defund positions is to generate 100% savings for position to reduce budget.

Note: Vacant positions are funded at the following vacancy levels:

1. AFT - College Faculty  
Class 3, Step H
2. AFT - OT  
Range @ Step C
3. AFT - Food Services  
Range @ Step C
4. AFT - Continuing Education  
Class 3, Step H
5. ACE  
Range @ Step C
6. Management  
Range @ Step E
7. POA  
Range @ Step C
8. SPAA  
Range @ Step D
9. AFT - M & O  
Range @ Step C

## Worksheet # 4

San Diego Community College District  
Other Salary Related Inflationary Costs  
Year 2010-2011

Inflationary cost outs and adjustments due to:

- Adjunct/overload funding changes
- Substitute funding changes
- Department chair additives, ESU's, reassigned time
- Other reassigned time
- Pro-rata cost increases
- Increases to nonclassroom adjunct FTEF

Note: This sample worksheet utilizes Budget Models for 2009-10 and 2010-11 Adopted Budgets and references are to line items in the Budget Model.

	<u>2009-10</u>	<u>2010-11</u>	<u>Cost</u> <u>(Savings)</u>
1. Adjunct/overload (Line k)	23,086,197	23,687,328	601,131
2. Classroom Substitutes (Line m)	1,117,695	960,927	(156,768)
3. ESU's (Line o)	544,635	515,393	(29,242)
4. Other Reassigned Time (Line p)	743,969	745,174	1,205
5. Dept. Chair Reassigned Time (Line q)	<u>885,892</u>	<u>828,943</u>	<u>(56,949)</u>
6. Sub Total	26,378,388	26,737,765	<u>359,377</u>
7. Pro-Rata Allocation (From Formula Adjustments Section)	1,054,669	1,184,843	<u>130,174</u>
8. Total Cost (Savings)			<u>489,551</u>
9. Adjustment for over-budget for STRS			<u>(439,115)</u>
10. Adjusted Cost (Savings)			<u>50,436</u>

## Worksheet # 5

San Diego Community College District  
Resource Allocation Formula  
New Contract Positions Cost Calculation  
Year

	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
A. Academic Faculty Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item number and date, or date position re-funded) Total Cost			0
2. etc.			0
Total Academic New Position Costs			0

B. Non-Academic Staff Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item Number and Date or date position re-funded) Total Cost			0
2. etc.			0
Total Non-Academic New Position Costs			0
Total New Position Costs Charged to Units 80% Share of RAF Allocation			0

- Notes:
1. Number of new positions charged to Unit's 80% share of RAF cannot exceed state funded growth percentage (i.e. If state funds 2% growth, total number of contract positions districtwide cannot exceed 2%)
  2. Management positions are charged to District's 20% share of RAF funds.
  3. Verification that a position is a "new" funded position will be provided by copy of the Position Database maintained by the Business Services Budget Department. A copy of the position database, based on the Adopted Budget, will be provided upon request, as new positions would not be included in Adopted Budget Position Database.

# SDCCD - POSITION REPORT

FISCAL YEAR 2010 - 2011

**POS 1COUA8CNAS**      **POS# 000168-00**      Site CITY      Position Status Filled  
 Name (Last, First, Middle)      **C SID 2049598**  
 Employee Class A8      Position Title COUNS      FTE Status 1.000      Grade Step A-02-09  
 Paid Monthly 11      Hire Date 7/1/2007      Seniority Date 7/1/2007      Increment Date 7/2/2010  
 New Fiscal Year Starts 7/1/2010      Birthday 5/1/1973      Calendar Age 37 years      2 month(s)      Benefit Age 37

### BUDGET INFORMATION

Percentage	Budget Number	Description	Notes for Current
1. 100.00%	11_1010_13150_631000_1205	Counseling	

### ADDITIONAL ANNUAL SALARY

Code	Amount /Month	Code	Amount /Year	Notes	Amount /Month
19	\$0.00	AC	\$0.00	Other	\$0.00
28	\$0.00	AP	\$0.00	VA	\$0.00
30	\$0.00	AS	\$0.00		
35	\$0.00	EA	\$0.00		

### ADDITIONAL ANNUAL EMPLOYER PAID COSTS

Code	Amount /Month	Code	Amount /Month	Notes	Amount /Month
FIC	\$0.00	I1H	\$0.00	MUI	\$39.85
FMD	\$80.26	I1U	\$11.30	MWC	\$76.11
I8S	\$0.00	I1T	\$0.00	Other	\$0.00
I8R	\$0.00				
I15	\$0.00	M42	\$0.00		

### HEALTH & MEDICAL BENEFITS

Code	Amount /Month	Code	Amount /Month	Notes	Amount /Month
ICx	\$0.00	IKx	\$812.06	IVx	\$15.20
IDx	\$108.26	IQx	\$0.00		

### ER RETIREMENT CONTRIBUTIONS

Code	Amount /Month	Code	Amount /Month	Notes	Amount /Month
RPx	\$0.00	RSx	\$512.02	M4P	\$0.00

### Notes:

On 11 Flex assignment

BASE ANNUAL	\$59,125.00
STEP INCREASE FOR THIS	\$1,764.00
ADDITIONAL ANNUAL	\$0.00
ADDITIONAL ANNUAL EMPLOYER PAID COSTS	\$2,294.11
HEALTH & MEDICAL BENEFITS	\$11,226.24
ER RETIREMENT CONTRIBUTIONS	\$5,632.23
<b>TOTAL EMPLOYER ANNUAL COST</b>	<b>\$80,041.58</b>

SINGLE POSITION DETAIL

**POSITION BUDGET SUMMARY**

**BUDGET # 11\_1010\_13150\_631000\_1201**

OBJECT CODE 1205

Position Title	POS #	POS # (old)	Grade Step	Name	CSID
1	1COUA8CNAS SIL CITY	000168-00	A-02-09 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				COUNS Salary \$60,889.00	100.00% SDCCD \$80,041.58
				FTE % 100.00%	
2	1COUA8CNAS SIL CITY	000556-00	A-01-07 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				COUNS Salary \$49,201.20	100.00% SDCCD \$65,722.15
				FTE % 90.00%	
3	1COUA8CNASG SIL CITY	002400-00	A-04-13 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				PROFESSOR/COUNSELOR Salary \$67,018.50	100.00% SDCCD \$85,819.16
				FTE % 90.00%	
4	1COUA8CNPRG00 SIL CITY	008395-02	A-05-19 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				PROFESSOR/COUNSELOR Salary \$53,361.37	100.00% SDCCD \$66,892.44
				FTE % 59.00%	
5	1COUA3CNAS00 SIL CITY	000468-00	A-01-09 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				COUNS Salary \$52,590.00	100.00% SDCCD \$70,680.74
				FTE % 100.00%	
6	1COUA3CNPR SIL CITY	002574-01	A-03-15 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				COUNS Salary \$67,874.00	100.00% SDCCD \$87,920.31
				FTE % 100.00%	
				Benefit \$19,152.58	
				Benefit \$16,520.95	
				Benefit \$18,800.67	
				Benefit \$13,531.07	
				Benefit \$18,090.74	
				Benefit \$20,046.31	

7	1COUA3CNPR02	001760-02	A-06-16	ACADEMIC CONTRACT FACULTY NONCLSRM	0920289	PROFESSOR/COUNSELOR	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$81,160.00	\$21,746.26	\$102,906.26
8	1COUA3CNPR01	002608-04	A-06-28	ACADEMIC CONTRACT FACULTY NONCLSRM	0793427	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$105,960.00	\$24,919.42	\$130,879.42
9	1COUA8CNPR	011012-00	A-04-13	ACADEMIC CONTRACT FACULTY NONCLSRM	1320126	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$66,955.00	\$19,928.73	\$86,883.73
10	1COUA3CNPR	000686-00	A-06-16	ACADEMIC CONTRACT FACULTY NONCLSRM	0778271	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$81,160.00	\$21,746.26	\$102,906.26
11		000872-00	A-02-00	VACANT - 6147 . CLASS A	A006147	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$0.00	\$0.00	\$0.00
12	1COUA3CNPR03	000442-00	A-03-18	ACADEMIC CONTRACT FACULTY NONCLSRM	1204519	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$73,822.00	\$20,807.37	\$94,629.37
13	1COUA3CNAS	011576-00	A-03-08	ACADEMIC CONTRACT FACULTY NONCLSRM	1506177	COUNS	100.00%	100.00%
	Sit		<u>Description</u>		FTE %	Salary	Benefit	SDCCD
	CITY		ACADEMIC CONTRACT FACULTY NONCLSRM		100.00%	\$59,430.00	\$18,582.05	\$75,012.05
					<u>TOTAL OF OBJECT CODE# 1205:</u>	\$816,421.06	\$233,872.41	\$1,050,293.47

**SDCCD - BUDGET REPORT by Site and Fund**

**FISCAL YEAR 2010 - 2011**

FUND #	1010	SITE	CITY	POSITION STATUS	Filled	
OBJECT CODE				# OF	SALARY	BENEFITS
1101	ACADEMIC CONTRACT CLASSROOM			143	\$9,949,450.42	\$2,762,022.22
1201	ACADEMIC CONTRACT NONCLASSROOM			12	\$1,563,290.40	\$352,356.32
1204	ACADEMIC CONTRACT REASSIGNED TIME			41	\$866,345.54	\$232,150.17
1205	ACADEMIC CONTRACT FACULTY NONCLSRM			16	\$1,211,778.06	\$329,905.69
2101	CLASSIFIED CONTRACT NONCLASSROOM			94	\$4,547,932.56	\$2,173,710.31
2201	CLASSIFIED CONTRACT CLASSROOM			25	\$1,114,107.81	\$350,189.71
TOTAL				331	\$19,252,904.78	\$6,360,034.42

**POSITION COST SUMMARY USED IN BUDGET MODEL**

*Try to pass 11-30-10*  
*Jim [unclear] 12-6-10*

San Diego Community College District  
Resource Allocation Formula

Worksheet Summary

<u>Worksheet #</u>	<u>Worksheet</u>
#A	Revenue & Unit Allocations Summary
#1	One-Time Revenue Calculation Worksheet
#2	Continuous Revenue from COLA and Growth Calculation, Including Adjustments
#3	Column and Step Advances for Contract Positions
#3A	Step Advance Salary Cost Out Procedures
#4	Inflationary Costs for Non-Contract Positions and Other Salary Related Inflation Costs
#5	New Contract Positions Cost Calculation
#5A	Health, Dental and Vision Premium Costs Increases
#6	FTES/FTEF Growth and Restoration Funding Costs
#7	Unit's Pro-Rata Share Summary and 1% On-Schedule Salary Cost
#8	Prior Year Actuals By Unit
#9	STRS & PERS Inflation Costs

*1 by A. Durr 11-3  
Jim 12-6-10*

## Worksheet # A

San Diego Community College District  
Resource Allocation Formula  
Revenue Allocation and Distribution Summary  
Year \_\_\_\_\_

	<u>Unit Allocation</u>
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	<u>                    </u>
B. Continuous Revenue	
2. COLA & Growth Revenue (Worksheet #2--Line 13)	<u>                    </u>
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	<u>                    </u>
4. Less Cost of Other Salary Inflation (Worksheet #4--Line 10)	<u>                    </u>
5. Less Cost of Health, Dental & Vision (Worksheet #5A)	<u>                    </u>
6. Less Cost of New Contract Positions (Worksheet #5)	<u>                    </u>
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 10)	<u>                    </u>
8. Total Continuous Revenue Allocated to Units	<u>                    0</u>

C. RAF Allocations by Unit

	2010-11	One-Time	Continuous	Equivalent On-Schedule
<u>Unit</u>	<u>% Share</u>	<u>Revenue</u>	<u>Revenue</u>	<u>% Increase</u>
AFT-College Faculty	48.99%	0.00	0.00	0
AFT-CE Faculty	8.81%	0.00	0.00	0
Management	6.80%	0.00	0.00	0
SPAA	8.13%	0.00	0.00	0
AFT-OT	17.54%	0.00	0.00	0
AFT-M & O	6.39%	0.00	0.00	0
ACE	0.80%	0.00	0.00	0
AFT-Food Service	0.55%	0.00	0.00	0
POA (Sworn & Non-sworn)	1.99%	0.00	0.00	0
Totals	100.00%	0.00	0.00	

	Cost of 2010-11 <u>1% On-Schedule</u>
AFT-College Faculty	764,312
AFT-CE Faculty	137,440
Management	106,152
SPAA	126,913
AFT-OT	273,691
AFT-M & O	99,633
ACE	12,469
AFT-Food Service	8,552
POA (Sworn & Non-sworn)	<u>31,479</u>
Totals	<u>1,560,641</u>

*Try A Paul 11-30-10*  
*Jim M 12-6-10*

Worksheet # 1

San Diego Community College District  
One-Time Revenue Calculation  
General Fund Unrestricted  
Year \_\_\_\_\_

One-Time Revenue GFU

1. Lottery Proceeds	_____	0
2. Interest Earned	_____	0
3. Non-Resident Tuition	_____	0
4. Total Revenue	_____	0
5. Less Base	_____	(10,754,411)
6. Available One-Time Revenue	=====	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		_____ 0
8. Less deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		_____ 0
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		_____ 0

Worksheet # 2

*Ty D. Dault* 11-30-10  
*Jin Lu* 12-6-10

San Diego Community College District  
 Resource Allocation Formula  
 Revenue from COLA and Growth Calculation  
 Continuous Funds  
 Year \_\_\_\_\_

I. COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)

	<u>Total Amount</u>	<u>%</u>
A. Section II Inflation Adjustment		
1. Prior Year COLA Allocated to Units	0	0
2. Prior Year COLA Final (Actual)	<u>0</u>	<u>0</u>
3. Prior Year COLA Adjustment	0	0
4. Current Year Allocated New COLA	0	0
5. Total Current Year Allocated COLA	<u>0</u>	<u>0</u>

II. Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)

B. Section IV Growth		
6. Prior Year Growth Allocated to Units	0	0
7. Prior Year Growth Final (Actual)-Based On October Data	0	0
8. 2 Year Growth Adjustment (Based on Final)	<u>0</u>	<u>0</u>
9. Prior Year Growth Adjustment	0	0
10. Current Year Allocated New Growth	0	0
11. Total Current Year Allocated Growth	<u>0</u>	<u>0</u>

III. Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES

C. Less FTES Cost		
12 ( Number of FTES rolled divided by 16.0 times \$19,853)		<u>0</u>
13 Total COLA and Growth Allocated to Units		<u>0</u>

- Notes:
1. Prior year adjustments are required due to the fact that allocations are made to the Units in time for salary schedule adjustments and health benefit adjustments as of January 1 of each year. Therefore, actual COLA and Growth revenue may be higher or lower than what was distributed to the Units. This adjustment will correct for the difference between what was distributed in the prior year's versus what the actual distribution should have been.
  2. Current year allocations for COLA and Growth will be determined by the District, based on the evaluation of economic conditions and projections related to the probability of receiving the COLA and Growth funding indicated in Exhibit "C" or "E".
  3. The \$19,853 figure under Line 11 is 50% of the adjunct classroom annual funding rate contained in the Budget Model. This figure is adjusted annually for salary schedule increases.

*Ty D. Dax 11-30-10*  
*Jin Lin 12-8-10*

### Worksheet # 3

San Diego Community College District  
2010-2011 Budgeted Step Advances Contract Positions  
General Fund Unrestricted  
By Bargaining Unit  
Based on Change in Database from 2009-10 to 2010-11

<u>Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>
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Total	<u>808,408.17</u>	<u>112,378.76</u>	<u>920,786.92</u>

## Worksheet # 3 A

Calculating Column, Class, Step and Salary Related Increases  
Includes All Related Mandated Costs

Example Uses Office-Technical Salary Schedule  
Assumes 2009-10 Actuals and 2010-11 Budgeted to Calculate 2010-11 Costs

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Range 24 Step G	None.	Range 24 Step G	Range 24 Step H	Difference between annual cost of Range 24, Step G & H.
Range 24 Step G	Position becomes vacant and is filled at Range 24 Step C.	Range 24 Step C	Range 24 Step D	Difference between annual cost of Range 24, Step G and D (savings).
Range 24 Step G	Receives education advance.	Range 24 Step H	Range 24 Step I	Difference between annual cost of Range 24, Step G and I.
Range 24 Step G	Position is vacant and not filled as of 6/30/10.	Range 24 Step G	Range 24 Step C	Difference between annual cost of Range 24, Step G and C (savings).
Range 24 Step G	Position gets reclassified to Range 25 Step G.	Range 25 Step G	Range 25 Step H	Difference between annual cost of Range 24 Step G and Range 25 Step H.
Range 24 Step G	Position becomes vacant and is defunded.	-0-	-0-	No related RAF cost or savings. District decision to defund positions is to generate 100% savings for position to reduce budget.

Note. Vacant positions are funded at the following vacancy levels:

1. AFT - College Faculty      Class 3, Step H
2. AFT - OT                      Range @ Step C
3. AFT - Food Services        Range @ Step C
4. AFT - Continuing Education    Class 3, Step H
5. ACE                              Range @ Step C
6. Management                  Range @ Step E
7. POA                              Range @ Step C
8. SPAA                             Range @ Step D
9. AFT - M & O                  Range @ Step C

*Key D. Davis 11-30-  
Jim W 12-6-11*

*Tracy D. Laws 11-30-10*  
*Jim [unclear] 12-6-10*

## Worksheet # 4

### San Diego Community College District Other Salary Related Inflationary Costs Year 2010-2011

Inflationary cost outs and adjustments due to:

- Adjunct/overload funding changes
- Substitute funding changes
- Department chair additives, ESU's, reassigned time
- Other reassigned time
- Pro-rata cost increases
- Increases to nonclassroom adjunct FTEF

Note: This sample worksheet utilizes Budget Models for 2009-10 and 2010-11 Adopted Budgets and references are to line items in the Budget Model.

	<u>2009-10</u>	<u>2010-11</u>	<u>Cost</u> <u>(Savings)</u>
1. Adjunct/overload (Line k)	23,086,197	23,687,328	601,131
2. Classroom Substitutes (Line m)	1,117,695	960,927	(156,768)
3. ESU's (Line o)	544,635	515,393	(29,242)
4. Other Reassigned Time (Line p)	743,969	745,174	1,205
5. Dept. Chair Reassigned Time (Line q)	<u>885,892</u>	<u>828,943</u>	<u>(56,949)</u>
6. Sub Total	26,378,388	26,737,765	<u>359,377</u>
7. Pro-Rata Allocation (From Formula Adjustments Section)	1,054,669	1,184,843	<u>130,174</u>
8. Total Cost (Savings)			<u>489,551</u>
9. Adjustment for over-budget for STRS			<u>(439,115)</u>
10. Adjusted Cost (Savings)			<u>50,436</u>

*Tony D. Paul 11-30-10*  
*John Lee 12-6-10*

## Worksheet # 5

San Diego Community College District  
 Resource Allocation Formula  
 New Contract Positions Cost Calculation  
 Year

	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
A. Academic Faculty Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item number and date, or date position re-funded) Total Cost			
2. etc.			0
Total Academic New Position Costs			<u>0</u>
B. Non-Academic Staff Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item Number and Date or date position re-funded) Total Cost			
2. etc.			0
Total Non-Academic New Position Costs			<u>0</u>
Total New Position Costs Charged to Units 80% Share of RAF Allocation			<u>0</u>

- Notes:
1. Number of new positions charged to Unit's 80% share of RAF cannot exceed state funded growth percentage (i.e. If state funds 2% growth, total number of contract positions districtwide cannot exceed 2%).
  2. Management positions are charged to District's 20% share of RAF funds.
  3. Verification that a position is a "new" funded position will be provided by copy of the Position Database maintained by the Business Services Budget Department. A copy of the position database, based on the Adopted Budget, will be provided upon request, as new positions would not be included in Adopted Budget Position Database.

*Try to save 11-30-10  
 Jim L 12-6-10*

**Worksheet # 5A**

San Diego Community College District  
 Resource Allocation Formula  
 Health Benefits  
 (Health, Dental, Vision Premium Increases)  
 Year \_\_\_\_\_

(Sample showing cost from 2009-10 to 2010-11)

<u>Plan</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Dec. 2010</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Jan. 2011</u>	Monthly Premium Increase	Number of Enrolled Employees <u>On Oct. 1, 2010</u>	12-Month Cost Charged to <u>RAF</u>
<u>ACTIVE EMPLOYEES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	1,914	\$0.00
VSP	\$15.20	\$15.20	\$0.00	1,916	\$0.00
Pacificare POS	\$766.54	\$812.06	\$45.52	107	\$58,447.68
PacifiCare HMO Value 10	\$766.54	\$812.06	\$45.52	400	\$218,496.00
United HealthCare PPO-CA	\$766.54	\$812.06	\$45.52	11	\$6,008.64
Kaiser Tiered EE	\$399.63	\$432.03	\$32.40	173	\$67,262.40
Kaiser Composite	\$766.54	\$812.06	\$45.52	1,332	\$727,591.68
<u>RETIREES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	63	\$0.00
VSP	\$15.20	\$15.20	\$0.00	4	\$0.00
Pacificare POS					
Single >65	\$593.68	\$593.68	\$0.00	7	\$0.00
Single + 1 or more	\$766.54	\$766.54	\$0.00	1	\$0.00
United HealthCare PPO-CA					
Single + 1 or more	\$766.54	\$812.06	\$45.52	2	\$1,092.48
PC Secure Horizons					
Single w/medicare	\$366.21	\$400.09	\$33.88	3	\$1,219.68
1 + sp. w/medicare	\$722.26	\$789.09	\$66.83	3	\$2,405.88
PacifiCare OOA-ND PPO					
Single + 1 or more	\$766.54	\$812.06	\$45.52	1	\$546.24

*Tracy A. Davis* 11-30-10  
*Joni* 12-6-10

PC HMO/Sr Supp.						
Single + 1 or more	\$766.54	\$812.06	\$45.52	25		\$13,656.00
Single <65	\$476.77	\$530.48	\$53.71	7		\$4,511.64
Single w/medicare	\$404.81	\$417.07	\$12.26	14		\$2,059.68
Kaiser						
Single <65	\$399.63	\$432.03	\$32.40	23		\$8,942.40
Single w/medicare	\$289.92	\$351.78	\$61.86	10		\$7,423.20
1 + sp w/medicare	\$569.68	\$692.47	\$122.79	13		\$19,155.24
1 + sp (1<65 1>65)	\$679.39	\$772.71	\$93.32	16		\$17,917.44
Single + 1 or more	\$766.54	\$812.06	\$45.52	21		\$11,471.04
Total Enrolled in Health Plans				2,169		
Total Enrolled Dental				1,977		
Total Enrolled in Vision				1,920		
<b>Total Inflation Cost Charged to Unit's Share</b>						<b>\$1,168,207.32</b>

Worksheet # 6

*Ty D. Paul 11-30-10*  
*Jin Lu 12-4-10*

San Diego Community College District  
 Resource Allocation Formula  
 FTES/FTEF Growth and Restoration Funding Calculation

	<u>Credit</u>	<u>Non-Credit</u>
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$39,705	\$38,164

Growth plus Restoration Costs:

	<u>Credit</u>	<u>Non-Credit</u>	<u>Total</u>
1. Base Apportionment Funded FTES (2010-11)	31,604.29	9,416.09	41,020.38
2. Growth FTES @2.21%	698.45	208.10	906.55
3. Restoration FTES	0.00	0.00	0.00
4. Total Funded FTES 2010-11	<u>32,302.74</u>	<u>9,624.19</u>	<u>41,926.93</u>
5. Funded FTES From Budget Model	34,445.64	8,670.53	43,116.17
6. Additional FTES Required to Meet FTES Goal (Line 4-Line 5) (If negative number, enter "zero")	0	0	0
7. Productivity Ratio	32.00	29.50	
8. Growth plus Restoration FTEF (Line 6/Line7)	0.00	0.00	
9. Growth & Restoration Cost per 1.0 FTEF	\$39,705	\$38,164	
10. Cost of Growth plus Restoration Charged to RAF (2010-11) (Line 8 x Line 9)	\$0	\$0	\$0

Notes and References For Above:

1. From Prior Year Apportionment Recalculation- Exhibit C-"Total Funded FTES"
2. From Current Year Apportionment Reports - Exhibit C-"Funded Growth FTES"
3. From Current Year Apportionment Recalculation- Exhibit C-"Restored FTES"
4. This is the maximum projected FTES to be funded by the State
5. This is the funded FTES level per the Budget Model
6. This is the additional funded FTES required to maximize funding (Base + Restoration + Growth)
7. These are the productivity ratios used to calculate FTEF per FTES for Growth & Restoration
8. This is the amount of FTEF to be charged against the Unit's 82.5% share of the RAF
9. These are the costs per FTEF based on the current year "Budget Model"
10. This is the total cost of Growth and Restoration charged to Unit's 82.5% share of the RAF

Worksheet # 7

*Tracy D. Davis 11-30-10*  
*Jim [unclear] 12-6-10*

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
BARGAINING INFORMATION FISCAL YEAR 2010-2011  
GENERAL FUND UNRESTRICTED**

**PERCENTAGE BY BARGAINING UNIT**

<u>Bargaining Unit</u>	<u>Fiscal Year 2009-2010 Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary &amp; Benefits</u>	<u>% Of Total</u>
AFT - College	67,773,364	8,657,805	76,431,169	48.99%
AFT - CE	12,218,131	1,525,831	13,743,962	8.81%
Management	9,159,021	1,456,131	10,615,152	6.80%
SPAA	10,515,200	2,176,063	12,691,263	8.13%
AFT - OT	21,413,555	5,955,538	27,369,093	17.54%
AFT - M & O	8,246,976	1,716,361	9,963,337	6.39%
ACE	1,032,102	214,801	1,246,903	0.80%
AFT - Food Service	707,916	147,331	855,247	0.55%
POA	<u>2,605,597</u>	<u>495,559</u>	<u>3,101,156</u>	<u>1.99%</u>
<b>Total</b>	<b>133,671,862</b>	<b>22,345,420</b>	<b>156,017,282</b>	<b>100.00%</b>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT - College	48.99%	0
AFT - CE	8.81%	0
Management	6.80%	0
SPAA	8.13%	0
AFT - OT	17.54%	0
AFT - M & O	6.39%	0
ACE	0.80%	0
AFT - Food Service	0.55%	0
POA	<u>1.99%</u>	<u>0</u>
<b>Total</b>	<b>100.00%</b>	<b>0</b>

**Breakdown of a 1% Salary Adjustment**

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Rate</u>	<u>Amount</u>	<u>1% Total</u>	<u>Maximum On- Schedule %</u>
AFT - College	677,734	12.775%	86,578	764,312	0.00
AFT - CE	122,181	12.489%	15,259	137,440	0.00
Management	91,590	15.899%	14,562	106,152	0.00
SPAA	105,152	20.695%	21,761	126,913	0.00
AFT - OT	214,136	27.812%	59,555	273,691	0.00
AFT - M & O	82,470	20.812%	17,164	99,633	0.00
ACE	10,321	20.812%	2,148	12,469	0.00
AFT - Food Service	7,079	20.812%	1,473	8,552	0.00
POA	<u>26,056</u>	20.812%	<u>5,423</u>	<u>31,479</u>	0.00
<b>Total</b>	<b>1,336,719</b>		<b>223,922</b>	<b>1,560,640</b>	

## Worksheet #8

*Tracy L. Paine 11-30-10*  
*Jim Lee 12-6-10*

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
 GENERAL FUND UNRESTRICTED ONLY**

**Actual Salary and Mandated Benefits**

For Calculation of 2010-2011 Costs	Actual 2009-2010 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<b>AFT</b>				
A1 and A3 Employee Class	32,260,004	4,243,804	36,503,807	
A2, A4, AA and AB Employee Class	2,124,295	279,451	2,403,746	
A5 and A6 Employee Class	25,778,066	3,133,324	28,911,390	
A7, A8 and A9 Employee Class	5,837,651	767,943	6,605,594	
AC and AN Employee Class	<u>1,773,347</u>	<u>233,284</u>	<u>2,006,631</u>	
<b>Total AFT</b>	<u>67,773,364</u>	<u>8,657,805</u>	<u>76,431,169</u>	<u>764,312</u>
<b>AFT - CE</b>				
B1 and B3 Employee Class	4,071,718	535,634	4,607,352	
B2 and B4 Employee Class	0	0	0	
B5 and B6 Employee Class	<u>8,146,413</u>	<u>990,196</u>	<u>9,136,609</u>	
<b>Total AFT - CE</b>	<u>12,218,131</u>	<u>1,525,831</u>	<u>13,743,962</u>	<u>137,440</u>
<b>Management</b>				
C2 and C5 Employee Class	5,877,559	773,193	6,650,752	
C3 Employee Class	<u>3,281,462</u>	<u>682,938</u>	<u>3,964,399</u>	
<b>Total Management</b>	<u>9,159,021</u>	<u>1,456,131</u>	<u>10,615,151</u>	<u>106,152</u>
<b>Supervisory</b>				
D1 Employee Class	10,353,770	2,154,827	12,508,597	
D2 Employee Class	<u>161,430</u>	<u>21,236</u>	<u>182,666</u>	
<b>Total Supervisory</b>	<u>10,515,200</u>	<u>2,176,063</u>	<u>12,691,263</u>	<u>126,913</u>
<b>AFT - Office Technical</b>				
J1 Employee Class	20,958,912	5,829,093	26,788,005	
J2 Employee Class	241,825	67,256	309,081	
J3 Employee Class	<u>212,818</u>	<u>59,189</u>	<u>272,007</u>	
<b>Total Office Technical</b>	<u>21,413,555</u>	<u>5,955,538</u>	<u>27,369,093</u>	<u>273,691</u>
<b>AFT M &amp; O</b>				
E1, E3 and EF Employee Class	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	
<b>Total M &amp; O</b>	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	<u>99,633</u>
<b>Confidential</b>				
L1 Employee Class	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	
<b>Total Confidential</b>	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	<u>12,469</u>
<b>Food Service (subsidized by GFU)</b>				
KC and K2 Employee Class	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	
<b>Total Food Service</b>	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	<u>8,552</u>
<b>College Police</b>				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
<b>Total College Police</b>	<u>2,605,597</u>	<u>542,277</u>	<u>3,147,874</u>	<u>31,479</u>
<b>Total General Fund Unrestricted</b>	<u>133,671,861</u>	<u>22,392,138</u>	<u>156,063,999</u>	<u>1,560,640</u>

*Try D. Davis 11-30-10*  
*Jim Lee 12-6-10*

## Worksheet # 9

San Diego Community College District  
 Resource Allocation Formula  
 Changes in Mandated Benefits

Year 2010-2011

STRS	
Total STRS Salary from Worksheet #8	
College Faculty	67,773,364
Adult Educators	12,218,131
STRS Managers	5,877,559
STRS Supervisors	<u>161,430</u>
Total	86,030,483
Times Budgeted STRS Increase @ 1%	860.305

PERS	
Total PERS Salary from Worksheet #8	
PERS Managers	3,281,462
PERS Supervisors	10,353,770
Office Technical	21,413,555
M & O	8,246,976
Food Service	707,916
Confidential	1,032,102
Police	<u>2,605,597</u>
Total	47,641,378
Times Actual Increase @ .998%	475.461

CAUI	
Total CAUI Salary from Worksheet # 8	
All Salaries	133,671,861
Times Actual Increase @ .42%	561,422

Workers Compensation	
Total Workers Comp Salary from Worksheet # 8	
All Salaries	133,671,861
Times Actual Increase @ .375%	501,299

*Ty A. Dault 11-30-10*  
*Jim Linn 12-6-10*

# RAF

## Simulation

### 85% / 15% Split

*Thy A. Davis 11-30-10*  
*J. [unclear] 12-6-10*

**Worksheet # A**  
 San Diego Community College District  
 Resource Allocation Formula  
 Revenue Allocation and Distribution Summary  
 Year 2010-2011  
 Simulation @ 85%

A. One-Time Revenue	<u>Unit Allocation</u>
1. One-Time Revenue (Worksheet #1--Line 9)	<u>0</u>
B. Continuous Revenue	
2. COLA & Growth Revenue (Worksheet #2--Line 13)	<u>3,128,000</u>
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	<u>(1,497,951)</u>
4. Less Cost of Other Salary Inflation (Worksheet #4--Line 10)	<u>(50,436)</u>
5. Less Cost of Health, Dental & Vision (Worksheet#5A)	<u>(1,168,207)</u>
6. Less Cost of New Contract Positions (Worksheet #5)	<u>0</u>
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 10)	<u>0</u>
8. Total Continuous Revenue Allocated to Units	<u><u>411,406</u></u>

C. RAF Allocations by Unit

<u>Unit</u>	<u>2010-11 % Share</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>	<u>Equivalent On-Schedule % Increase</u>
AFT-College Faculty	48.99%	0.00	201,547.76	0.26370
AFT-CE Faculty	8.81%	0.00	36,244.86	0.26371
Management	6.80%	0.00	27,975.60	0.26354
SPAA	8.13%	0.00	33,447.30	0.26355
AFT-OT	17.54%	0.00	72,160.60	0.26366
AFT-M & O	6.39%	0.00	26,288.84	0.26386
ACE	0.80%	0.00	3,291.25	0.26395
AFT-Food Service	0.55%	0.00	2,262.73	0.26459
POA (Sworn & Non-sworn)	1.99%	0.00	8,186.98	0.26008
<b>Totals</b>	<b>100.00%</b>	<b>0.00</b>	<b>411,405.91</b>	

<u>Unit</u>	<u>Cost of 2010-11 1% On-Schedule</u>
AFT-College Faculty	764,312
AFT-CE Faculty	137,440
Management	106,152
SPAA	126,913
AFT-OT	273,691
AFT-M & O	99,633
ACE	12,469
AFT-Food Service	8,552
POA (Sworn & Non-sworn)	<u>31,479</u>
<b>Totals</b>	<b><u>1,560,641</u></b>

Worksheet # 1

*Tony D. Davis 11-30-10*  
*Joni [unclear] 12-6-10*

San Diego Community College District  
One-Time Revenue Calculation  
General Fund Unrestricted  
Year 2010-2011  
Simulation @85%

One-Time Revenue GFU

1. Lottery Proceeds	<u>5,204,194</u>	
2. Interest Earned	<u>650,000</u>	
3. Non-Resident Tuition	<u>4,500,000</u>	
4. Total Revenue	<u>10,354,194</u>	
5. Less Base	<u>(10,754,411)</u>	
6. Available One-Time Revenue	<u>(400,217)</u>	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		<u>0</u>
8. Less deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		<u>451,213</u>
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		<u>0</u>

Worksheet # 2

*Ter A. Davis 11-30-10  
Jim W 12-6-10*

San Diego Community College District  
Resource Allocation Formula  
Revenue from COLA and Growth Calculation  
Continuous Funds  
Year 2010-2011  
Simulation @ 85%

I. COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)

	<u>Total Amount</u>	<u>85.0%</u>
A. Section II Inflation Adjustment		
1. Prior Year COLA Allocated to Units	0	0
2. Prior Year COLA Final (Actual)	<u>0</u>	<u>0</u>
3. Prior Year COLA Adjustment	0	0
4. Current Year Allocated New COLA	0	0
5. Total Current Year Allocated COLA	<u>0</u>	<u>0</u>

II. Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)

B. Section IV Growth		
6. Prior Year Growth Allocated to Units	0	0
7. Prior Year Growth Final (Actual)-Based on Oct Data	0	0
8. Two Year Growth Adjustment Based on Final	<u>0</u>	<u>0</u>
9. Prior Year Growth Adjustment	0	0
10. Current Year Allocated New Growth	<u>3,680,000</u>	<u>3,128,000</u>
11. Total Current Year Allocated Growth	<u>3,680,000</u>	<u>3,128,000</u>

III. Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES

C. Less FTES Cost		
12 ( Number of FTES rolled divided by 16.0 times \$19,853)		<u>0</u>
13. Total COLA and Growth Allocated to Units		<u>3,128,000</u>

- Notes:
1. Prior year adjustments are required due to the fact that allocations are made to the Units in time for salary schedule adjustments and health benefit adjustments as of January 1 of each year. Therefore, actual COLA and Growth revenue may be higher or lower than what was distributed to the Units. This adjustment will correct for the difference between what was distributed in the prior year's versus what the actual distribution should have been.
  2. Current year allocations for COLA and Growth will be determined by the District, based on the evaluation of economic conditions and projections related to the probability of receiving the COLA and Growth funding indicated in Exhibit "C" or "E".
  3. The \$19,853 figure under Line 11 is 50% of the adjunct classroom annual funding rate contained in the Budget Model. This figure is adjusted annually for salary schedule increases.

*Trey D. Dawls 11-30-10*  
*June 20 12-6-10*

### Worksheet # 3

San Diego Community College District  
2010-2011 Budgeted Step Advances Contract Positions  
General Fund Unrestricted  
By Bargaining Unit  
Based on Change in Database from 2009-10 to 2010-11

Simulation @85%

<u>Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>
AFT-College Faculty	728,152.97	95,788.52	823,941.49
AFT-Adult Faculty	44,860.10	5,901.35	50,761.45
Management	115,542.00	18,032.79	133,574.79
SPAA	78,810.00	16,305.46	95,115.46
AFT-Office Technical	186,052.39	51,744.89	237,797.28
College Police	23,251.00	4,839.00	28,090.00
AFT-M & O	68,488.40	14,253.81	82,742.21
AFT-Food Service	23,568.16	4,905.01	28,473.17
ACE	14,448.00	3,006.92	17,454.92
Total	<u>1,283,173.02</u>	<u>214,777.75</u>	<u>1,497,950.77</u>

**Wort et # 3A**

Calculating Column, Class, Step and Salary Related Increases  
Includes All Related Mandated Costs

Example Uses Office-Technical Salary Schedule

Assumes 2009-10 Actuals and 2010-11 Budgeted to Calculate 2010-11 Costs

Budgeted 2009-10	Mid-Year Changes	6/30/2010 Ending	Budgeted 2010-11	Cost Charges to RAF
Range 24 Step G	None.	Range 24 Step G	Range 24 Step H	Difference between annual cost of Range 24, Step G & H.
Range 24 Step G	Position becomes vacant and is filled at Range 24 Step C.	Range 24 Step C	Range 24 Step D	Difference between annual cost of Range 24, Step G and D (savings).
Range 24 Step G	Receives education advance.	Range 24 Step H	Range 24 Step I	Difference between annual cost of Range 24, Step G and I.
Range 24 Step G	Position is vacant and not filled as of 6/30/10.	Range 24 Step G	Range 24 Step C	Difference between annual cost of Range 24, Step G and C (savings).
Range 24 Step G	Position gets reclassified to Range 25 Step G.	Range 25 Step G	Range 25 Step H	Difference between annual cost of Range 24 Step G and Range 25 Step H.
Range 24 Step G	Position becomes vacant and is defunded.	-0-	-0-	No related RAF cost or savings. District decision to defund positions is to generate 100% savings for position to reduce budget.

Note. Vacant positions are funded at the following vacancy levels:

1. AFT - College Faculty
2. AFT - OT
3. AFT - Food Services
4. AFT - Continuing Education
5. ACE
6. Management
7. POA
8. SPAA
9. AFT - M & O

*Ty A. Dant* 11-30-10  
*Juni Lee* 12-6-10

*Tony A. Dault* 11-30-10  
*Jim W* 12-6-10

## Worksheet # 4

San Diego Community College District  
 Other Salary Related Inflationary Costs Worksheet  
 Year 2010-2011

Simulation @ 85%

Inflationary cost outs and adjustments due to:

- Adjunct/overload funding changes
- Substitute funding changes
- Department chair additives, ESU's, reassigned time
- Other reassigned time
- Pro-rata cost increases
- Increases to nonclassroom adjunct FTEF

Note: This sample worksheet utilizes Budget Models for 2009-10 and 2010-11 Adopted Budgets and references are to line items in the Budget Model

	<u>2009-10</u>	<u>2010-11</u>	<u>Cost</u> <u>(Savings)</u>
1. Adjunct/overload (Line k)	23,086,197	23,687,328	601,131
2. Classroom Substitutes (Line m)	1,117,695	960,927	(156,768)
3. ESU's (Line o)	544,635	515,393	(29,242)
4. Other Reassigned Time (Line p)	743,969	745,174	1,205
5. Dept. Chair Reassigned Time (Line q)	<u>885,892</u>	<u>828,943</u>	<u>(56,949)</u>
6. Sub Total	26,378,388	26,737,765	<u>359,377</u>
7. Pro-Rata Allocation (From Formula Adjustments Section)	1,054,669	1,184,843	<u>130,174</u>
8. Total Cost (Savings)			<u>489,551</u>
9. Adjustment for over-budget for STRS			<u>(439,115)</u>
10 Adjusted Cost (Savings)			<u>50,436</u>

*Trey P. Davis 11-30-10*  
*Jim W 12-6-10*

## Worksheet # 5

San Diego Community College District  
 Resource Allocation Formula  
 New Contract Positions Cost Calculation  
 Year 2010-2011  
 Simulation @ 85%

	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
A Academic Faculty Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item number and date, or date position re-funded) Total Cost			
2. etc.			<u>0</u>
Total Academic New Position Costs			<u>0</u>
B. Non-Academic Staff Positions			
1. (Classification and Unit) (Range and Step) (Position Number) (Board Agenda Item Number and Date or date position re-funded) Total Cost			
2. etc.			
Total Non-Academic New Position Costs			<u>0</u>
			<u>0</u>
Total New Position Costs Charged to Units			<u>0</u>
80% Share of RAF Allocation			<u>0</u>

- Notes:
1. Number of new positions charged to Unit's 80% share of RAF cannot exceed state funded growth percentage (i.e. If state funds 2% growth, total number of contract positions districtwide cannot exceed 2%).
  2. Management positions are charged to District's 20% share of RAF funds.
  3. Verification that a position is a "new" funded position will be provided by copy of the Position Database maintained by the Business Services Budget Department. A copy of the position database, based on the Adopted Budget, will be provided upon request, as new positions would not be included in Adopted Budget Position Database

*Tey A. Dues 11-30-10*  
*Jin Lu 12-6-10*

## Worksheet # 5A

San Diego Community College District  
 Resource Allocation Formula  
 Health Benefits  
 (Health, Dental, Vision Premium Increases)  
 Year \_\_\_\_\_

(Sample showing cost from 2009-10 to 2010-11)

<u>Plan</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Dec. 2010</u>	Monthly Premium CAP ≤ Kaiser Rate <u>Jan. 2011</u>	Monthly Premium <u>Increase</u>	Number of Enrolled Employees <u>On Oct. 1, 2010</u>	12-Month Cost Charged to <u>RAF</u>
<u>ACTIVE EMPLOYEES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	1,914	\$0.00
VSP	\$15.20	\$15.20	\$0.00	1,916	\$0.00
Pacificare POS	\$766.54	\$812.06	\$45.52	107	\$58,447.68
PacifiCare HMO Value 10	\$766.54	\$812.06	\$45.52	400	\$218,496.00
United HealthCare PPO-CA	\$766.54	\$812.06	\$45.52	11	\$6,008.64
Kaiser Tiered EE	\$399.63	\$432.03	\$32.40	173	\$67,262.40
Kaiser Composite	\$766.54	\$812.06	\$45.52	1,332	\$727,591.68
<u>RETIREEES</u>					
Delta Dental	\$108.26	\$108.26	\$0.00	63	\$0.00
VSP	\$15.20	\$15.20	\$0.00	4	\$0.00
Pacificare POS					
Single >65	\$593.68	\$593.68	\$0.00	7	\$0.00
Single + 1 or more	\$766.54	\$766.54	\$0.00	1	\$0.00
United HealthCare PPO-CA					
Single + 1 or more	\$766.54	\$812.06	\$45.52	2	\$1,092.48
PC Secure Horizons					
Single w/medicare	\$366.21	\$400.09	\$33.88	3	\$1,219.68
1 + sp. w/medicare	\$722.26	\$789.09	\$66.83	3	\$2,405.88
PacifiCare OOA-ND PPO					
Single + 1 or more	\$766.54	\$812.06	\$45.52	1	\$546.24

*Teri A. Daw*  
*Jan 20*

11-30-10  
12-6-10

PC HMO/Sr Supp.						
Single + 1 or more	\$766.54	\$812.06	\$45.52	25	\$13,656.00	
Single <65	\$476.77	\$530.48	\$53.71	7	\$4,511.64	
Single w/medicare	\$404.81	\$417.07	\$12.26	14	\$2,059.68	
Kaiser						
Single <65	\$399.63	\$432.03	\$32.40	23	\$8,942.40	
Single w/medicare	\$289.92	\$351.78	\$61.86	10	\$7,423.20	
1 + sp w/medicare	\$569.68	\$692.47	\$122.79	13	\$19,155.24	
1 + sp (1<65 1>65)	\$679.39	\$772.71	\$93.32	16	\$17,917.44	
Single + 1 or more	\$766.54	\$812.06	\$45.52	21	\$11,471.04	
Total Enrolled in Health Plans				2,169		
Total Enrolled Dental				1,977		
Total Enrolled in Vision				1,920		
Total Inflation Cost Charged to Unit Share					<u><u>\$1,168,207.32</u></u>	

*Try D. Dave 11-30-10*  
*Juni Lee 12-6-10*

Worksheet # 6

San Diego Community College District  
 Resource Allocation Formula  
 FTES/FTEF Growth and Restoration Funding Calculation  
 Simulation @ 85%

	<u>Credit</u>	<u>Non-Credit</u>
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$39,705	\$38,164

Growth plus Restoration Costs:

	<u>Credit</u>	<u>Non-Credit</u>	<u>Total</u>
1. Base Apportionment Funded FTES (2010-11)	31,604.29	9,416.09	41,020.38
2. Growth FTES @2.21%	698.45	208.10	906.55
3. Restoration FTES	0.00	0.00	0.00
4. Total Funded FTES 2010-11	<u>32,302.74</u>	<u>9,624.19</u>	<u>41,926.93</u>
5. Funded FTES From Budget Model	34,445.64	8,670.53	43,116.17
6. Additional FTES Required to Meet FTES Goal (Line 4-Line 5) (If negative number, enter "zero")	0	0	0
7. Productivity Ratio	32.00	29.50	
8. Growth plus Restoration FTEF (Line 6/Line7)	0.00	0.00	
9. Growth & Restoration Cost per 1.0 FTEF	\$39,705	\$38,164	
10. Cost of Growth plus Restoration Charged to RAF (2010-11) (Line 8 x Line 9)	\$0	\$0	\$0

Notes and References For Above:

1. From Prior Year Apportionment Recalculation- Exhibit C-"Total Funded FTES"
2. From Current Year Apportionment Reports - Exhibit C-"Funded Growth FTES"
3. From Current Year Apportionment Recalculation- Exhibit C-"Restored FTES"
4. This is the maximum projected FTES to be funded by the State
5. This is the funded FTES level per the Budget Model
6. This is the additional funded FTES required to maximize funding (Base + Restoration + Growth)
7. These are the productivity ratios used to calculate FTEF per FTES for Growth & Restoration
8. This is the amount of FTEF to be charged against the Unit's 82.5% share of the RAF
9. These are the costs per FTEF based on the current year "Budget Model"
10. This is the total cost of Growth and Restoration charged to Unit's 82.5% share of the RAF

Worksheet # 7

*Ty D. Lane 11-30-10*  
*Jim W 12-6-10*

SAN DIEGO COMMUNITY COLLEGE DISTRICT  
BARGAINING INFORMATION FISCAL YEAR 2010-2011  
GENERAL FUND UNRESTRICTED

PERCENTAGE BY BARGAINING UNIT

Simulation @ 85%

<u>Bargaining Unit</u>	<u>Fiscal Year</u> 2009-2010 <u>Actuals</u>	<u>Mandated</u> <u>Benefits</u>	<u>Total</u> <u>Salary &amp;</u> <u>Benefits</u>	<u>%</u> <u>Of</u> <u>Total</u>
AFT - College	67,773,364	8,657,805	76,431,169	48.99%
AFT - CE	12,218,131	1,525,831	13,743,962	8.81%
Management	9,159,021	1,456,131	10,615,152	6.80%
SPAA	10,515,200	2,176,063	12,691,263	8.13%
AFT - OT	21,413,555	5,955,538	27,369,093	17.54%
AFT - M & O	8,246,976	1,716,361	9,963,337	6.39%
ACE	1,032,102	214,801	1,246,903	0.80%
AFT - Food Service	707,916	147,331	855,247	0.55%
POA	2,605,597	495,559	3,101,156	1.99%
<b>Total</b>	<b>133,671,862</b>	<b>22,345,420</b>	<b>156,017,282</b>	<b>100.00%</b>

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation</u> <u>Per Unit</u>
AFT - College	48.99%	0
AFT - CE	8.81%	0
Management	6.80%	0
SPAA	8.13%	0
AFT - OT	17.54%	0
AFT - M & O	6.39%	0
ACE	0.80%	0
AFT - Food Service	0.55%	0
POA	1.99%	0
<b>Total</b>	<b>100.00%</b>	<b>0</b>

Breakdown of a 1% Salary Adjustment

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Rate</u>	<u>Amount</u>	<u>1% Total</u>	<u>Maximum On-</u> <u>Schedule %</u>
AFT - College	677,734	12.775%	86,578	764,312	0.00
AFT - CE	122,181	12.489%	15,259	137,440	0.00
Management	91,590	15.899%	14,562	106,152	0.00
SPAA	105,152	20.695%	21,761	126,913	0.00
AFT - OT	214,136	27.812%	59,555	273,691	0.00
AFT - M & O	82,470	20.812%	17,164	99,633	0.00
ACE	10,321	20.812%	2,148	12,469	0.00
AFT - Food Service	7,079	20.812%	1,473	8,552	0.00
POA	26,056	20.812%	5,423	31,479	0.00
<b>Total</b>	<b>1,336,719</b>		<b>223,922</b>	<b>1,560,640</b>	

Worksheet # 8

*Tim P. Dault 11-30-10*  
*Jim Lee 12-4-10*

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
 GENERAL FUND UNRESTRICTED ONLY  
 Actual Salary and Mandated Benefits**

Simulation @ 85%

For Calculation of 2010-2011 Costs	Actual 2009-2010 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<b>AFT</b>				
A1 and A3 Employee Class	32,260,004	4,243,804	36,503,807	
A2, A4, AA and AB Employee Class	2,124,295	279,451	2,403,746	
A5 and A6 Employee Class	25,778,066	3,133,324	28,911,390	
A7, A8 and A9 Employee Class	5,837,651	767,943	6,605,594	
AC and AN Employee Class	<u>1,773,347</u>	<u>233,284</u>	<u>2,006,631</u>	
<b>Total AFT</b>	<u>67,773,364</u>	<u>8,657,805</u>	<u>76,431,169</u>	<u>764,312</u>
<b>AFT - CE</b>				
B1 and B3 Employee Class	4,071,718	535,634	4,607,352	
B2 and B4 Employee Class	0	0	0	
B5 and B6 Employee Class	<u>8,146,413</u>	<u>990,196</u>	<u>9,136,609</u>	
<b>Total AFT - CE</b>	<u>12,218,131</u>	<u>1,525,831</u>	<u>13,743,962</u>	<u>137,440</u>
<b>Management</b>				
C2 and C5 Employee Class	5,877,559	773,193	6,650,752	
C3 Employee Class	<u>3,281,462</u>	<u>682,938</u>	<u>3,964,399</u>	
<b>Total Management</b>	<u>9,159,021</u>	<u>1,456,131</u>	<u>10,615,151</u>	<u>106,152</u>
<b>Supervisory</b>				
D1 Employee Class	10,353,770	2,154,827	12,508,597	
D2 Employee Class	<u>161,430</u>	<u>21,236</u>	<u>182,666</u>	
<b>Total Supervisory</b>	<u>10,515,200</u>	<u>2,176,063</u>	<u>12,691,263</u>	<u>126,913</u>
<b>AFT - Office Technical</b>				
J1 Employee Class	20,958,912	5,829,093	26,788,005	
J2 Employee Class	241,825	67,256	309,081	
J3 Employee Class	<u>212,818</u>	<u>59,189</u>	<u>272,007</u>	
<b>Total Office Technical</b>	<u>21,413,555</u>	<u>5,955,538</u>	<u>27,369,093</u>	<u>273,691</u>
<b>AFT M &amp; O</b>				
E1, E3 and EF Employee Class	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	
<b>Total M &amp; O</b>	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	<u>99,633</u>
<b>Confidential</b>				
L1 Employee Class	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	
<b>Total Confidential</b>	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	<u>12,469</u>
<b>Food Service(subsidized by GFU)</b>				
KC and K2 Employee Class	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	
<b>Total Food Service</b>	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	<u>8,552</u>
<b>College Police</b>				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
<b>Total College Police</b>	<u>2,605,597</u>	<u>542,277</u>	<u>3,147,874</u>	<u>31,479</u>
<b>Total General Fund Unrestricted</b>	<u>133,671,861</u>	<u>22,392,138</u>	<u>156,063,999</u>	<u>1,560,640</u>

*Ty D. Davis 11-30-10*  
*Jim Hill 12-6-10*

## Worksheet # 9

San Diego Community College District  
Resource Allocation Formula  
Changes in Mandated Benefits  
Year 2010-2011  
Simulation @ 85%

STRS	
Total STRS Salary from Worksheet #8	
College Faculty	67,773,364
Adult Educators	12,218,131
STRS Managers	5,877,559
STRS Supervisors	161,430
Total	86,030,483
Times Budgeted STRS Increase @ 1%	860,305

PERS	
Total PERS Salary from Worksheet #8	
PERS Managers	3,281,462
PERS Supervisors	10,353,770
Office Technical	21,413,555
M & O	8,246,976
Food Service	707,916
Confidential	1,032,102
Police	2,605,597
Total	47,641,378
Times Actual Increase @ .998%	475,461

CAUI	
Total CAUI Salary from Worksheet # 8	
All Salaries	133,671,861
Times Actual Increase @ .42%	561,422

Workers Compensation	
Total Workers Comp Salary from Worksheet # 8	
All Salaries	133,671,861
Times Actual Increase @ .375%	501,269