

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)

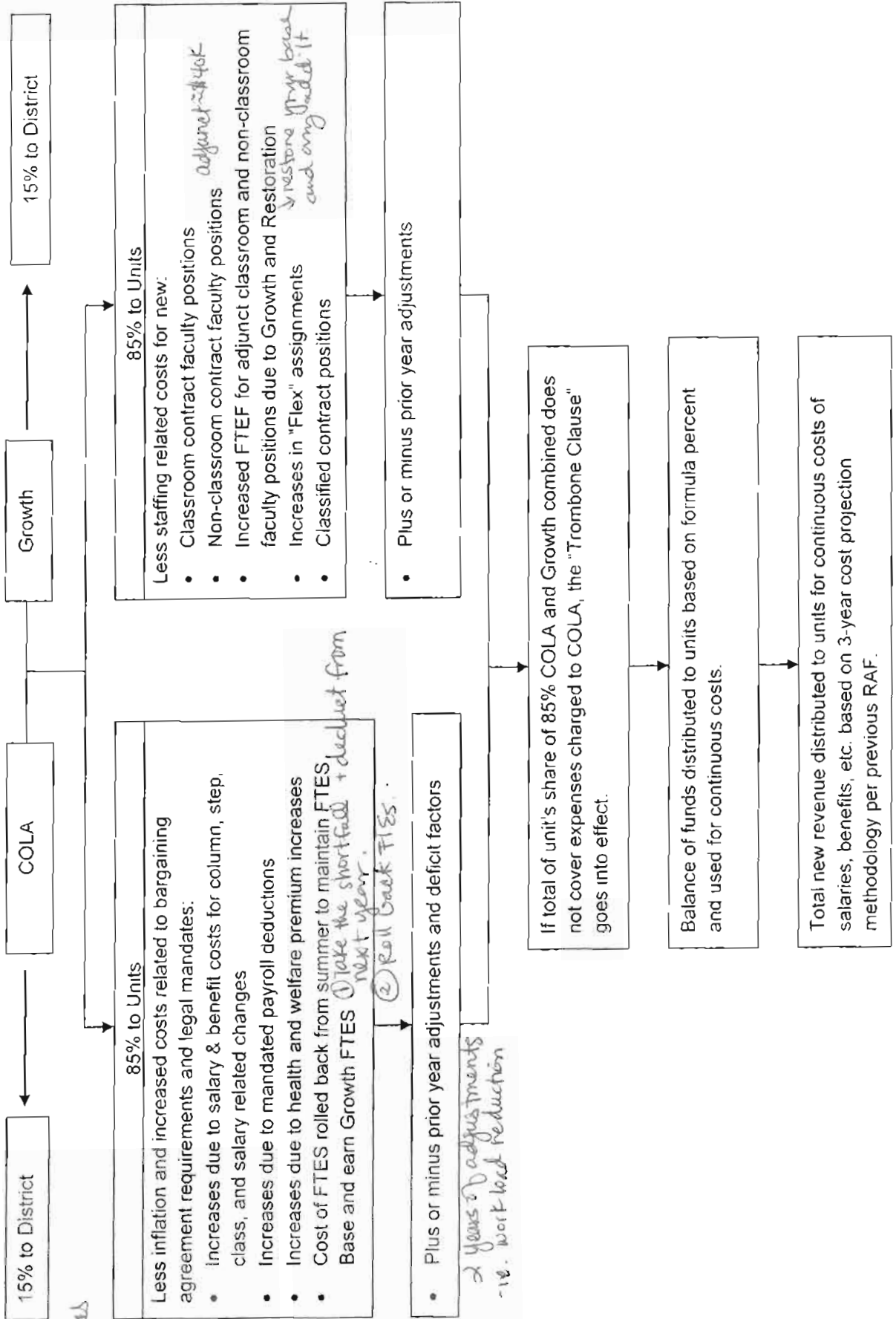
11. New Positions Cost Out Methodology

- 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)

San Diego Community College District
Resource Allocation Model
For Continuous Revenue



guidelines
all these need
to be met
before
distribution

Ken: was
11-30-10
J. L.
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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.

all new pos for increase in
lie on the hook
District will
they added
85/15 ratio
share revenue
lost

they added
all new pos
for increase in
lie on the hook
District will

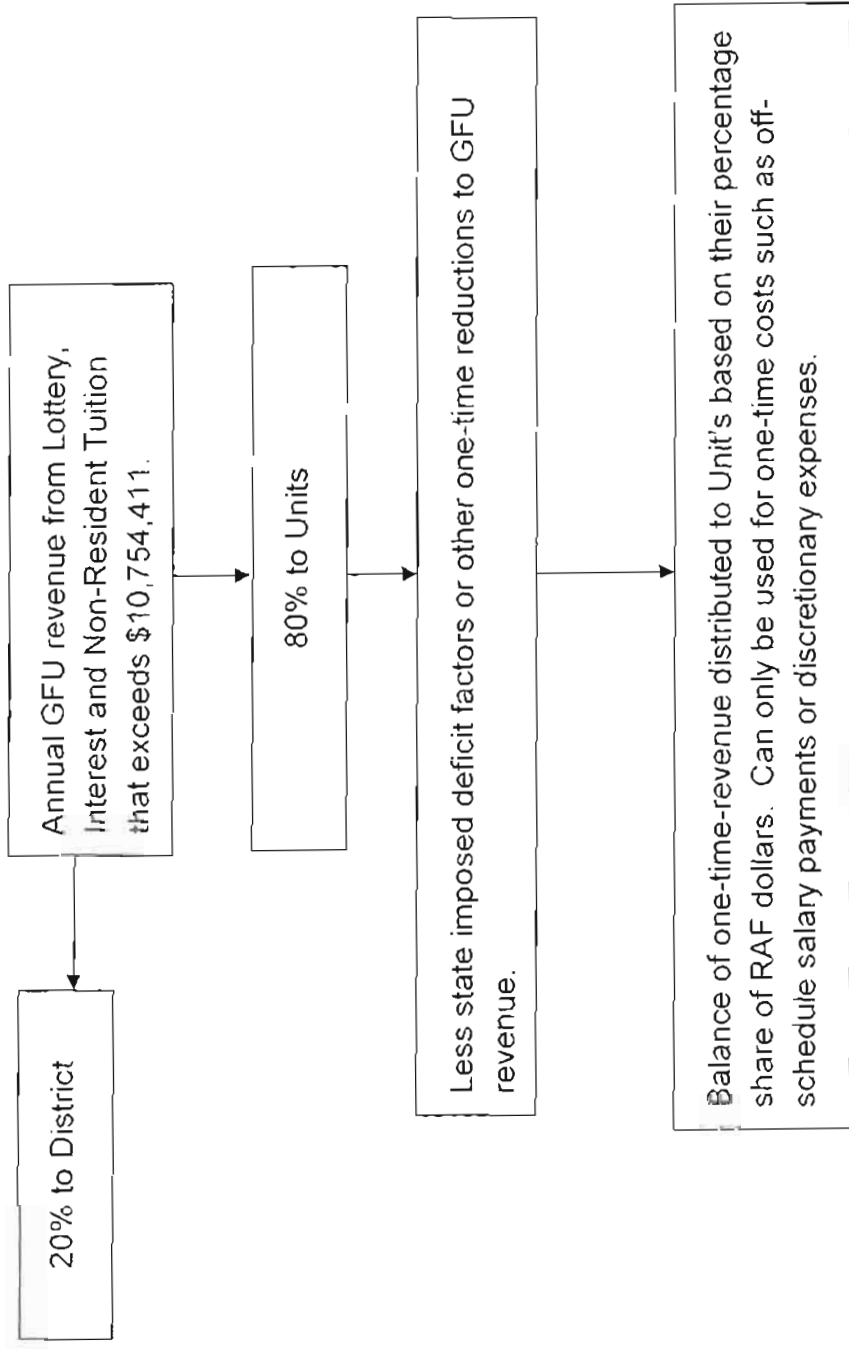
will be restored
X% amount back
how they want
to take the but
we have funding
and to replace it

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Tony P. De
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San Diego Community College District
Resource Allocation Model

For One-Time Revenue



SB 361

CALIFORNIA COMMUNITY COLLEGES
2009-10 SECOND PRINCIPAL APPORTIONMENT
SAN DIEGO COMMUNITY COLLEGE DISTRICT

2009-10
EXHIBIT C

workload reduction

Workload measures:	Base Funding	Base FTEs	Reductions FTEs	Revised Base FTEs	Restored FTEs	Stability FTEs	FTEs Adjustment	Total Funded FTEs	Unfunded FTEs	Actual FTEs
Credit FTEs	4,964,825,087	32,364.68	-1,090.26	31,274.42	0.00	0.00	777.47	32,051.90	1,216.58	33,268.40
Noncredit FTEs	2,744,957,800	3,013.05	-166.79	2,846.26	0.00	0.00	-507.41	2,336.84	0.01	2,336.85
Noncredit - CDCP FTEs	3,232,067,800	7,476.10	-355.70	7,120.40	0.00	0.00	-667.13	6,453.27	0.00	6,453.27
Total FTEs:		42,853.83	-1,614.75	41,239.08	0.00	0.00	-387.07	40,842.01	1,216.59	42,058.52

I Base Revenues +/- Restore or Decline

A Basic Allocation	\$16,607,727
B Base Revenue:	\$173,583,245
1 Credit Base Revenue	\$142,762,257
2 Noncredit Base Revenue	\$7,807,374
3 Career Development College NonCr	\$23,013,614
C Current Year Decline	\$0
Total Base Revenue Less Decline	\$190,190,972

II Inflation Adjustment

A Statewide Inflation Adjustment	0%
B Inflation Adjustment Entitlement	\$0
C Current Year Base Revenue + Inflation Adjustment	\$190,190,972

III Basic Allocation & Restoration

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Restoration	\$0
Total Basic Allocation & Restoration	\$0

IV Growth

A Unadjusted Growth Rate	7.32%
B Constrained Growth Rate	2.06%
C Constrained Growth Cap	\$0
D Actual Growth	\$0
E Funded Credit Growth Revenue	\$0
F Funded Noncredit Growth Revenue	\$0
G Funded Noncredit CDCP Growth Revenue	\$0
Total Growth Revenue	\$0

V Other Revenues Adjustments

A Revenue Adjustment	\$-3,235
B CDCP Rate Adjustment	\$-232,677
C RDA Prior Yr. Rev. - Due to District (Due to State)	\$0
Total Revenue Adjustments	\$-235,912

VI Stability Adjustment

	\$0
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VII Total Computational Revenue

(sum of II, III, IV, V, & VI)	\$189,954,860
Deficit Coefficient	0.9985676204
Adjusted Revenue Entitlement	\$189,739,739

VIII District Revenue Source

A1 Property Taxes	\$71,389,360
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$8,470,155
C State General Apportionment	\$109,480,244
Total Available General Revenue	\$189,739,759

IX Other Allowances and Total Apportionments

A State General Apportionment	\$109,480,244
B Statewide Average Replacement Cost	\$60,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
Net State General Apportionment	\$109,480,244

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

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
Total	\$0

Regular Growth Caps adjusted by a factor of 0.00000000 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	\$4,426,727	\$1,321,645	\$553,591	\$4,426,727	\$3,875,136	\$1,321,645
Single College District - College FTEs			Multi-College District - College FTEs:			
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000
0	0	0	0	0	2	1
Revenue:						
>20,000	>10,000	<=10,000	Rural	>10,000	>10,000	<=10,000
\$0	\$0	\$0	\$0	\$0	\$7,750,272	\$3,321,645

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	7,906.38
Total FTES:			41,880.62	0.00	973.21	0.00	42,853.83	1,294.75	44,148.58

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
D Total Base Revenue Less Decline		\$192,870,805

V Other Revenues Adjustments

A Audit Adjustment	\$0
B CDCP Rate Adjustment	\$0
Total Revenue Adjustments	\$0

VI Stability Adjustment

	\$0
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VII Total Computational Revenue

(sum of I, II, III, IV, V, & VI)	\$196,780,805
Deficit Coefficient	0.0081012124
Adjusted Revenue Enrollment	\$194,439,352

II Inflation Adjustment

A Statewide Inflation Adjustment	0%	
B Inflation Adjustment Enrollment		\$0
C Current Year Base Revenue + Inflation Adjustment		\$192,870,805

VIII District Revenue Source

A1 Property Taxes	\$71,754,667
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$8,829,494
C State General Apportionment	\$114,055,229
D Total Available General Revenue	\$194,439,352

III Basic Allocation & Restoration

Basic Allocation Adjustment	\$0
Basic Allocation Adjustment COLA	\$0
Restoration	\$0
Total	\$0

IX Other Allowances and Total Apportionments

A State General Apportionment	\$114,055,229
B Statewide Average Replacement Cost	\$60,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
C Net State General Apportionment	\$114,055,229

IV Growth

A Unadjusted Growth Rate	7.32%
B Constrained Growth Rate	2.01%
C Constrained Growth Cap	\$3,549,109
Actual Growth	\$8,117,775
Funded Credit Growth Revenue	\$2,715,556
Funded Noncredit Growth Revenue	\$153,110
G Funded Noncredit CDCP Growth Revenue	\$1,045,328
Total Growth Revenue	\$3,910,000

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

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
D Total	\$0

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	
\$5,515,909	\$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 Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
\$0	\$0	\$0	\$0	\$0	\$7,750,272	\$8,921,545	\$16,671,817
State Approval Center: Funding Rates			Total State Approved Centers	Total State Approved Centers Revenue			
0	\$1,107,182		0	\$0			
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels							
>1,000	>750	>500	>250	<=250			
\$1,107,182	\$830,386	\$553,591	\$275,295	\$158,398			
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			
\$5,515,909	\$0	\$0	\$0	\$0	\$5,515,909		

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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	31,333.61	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	271.67	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
Total FTES:			41,406.44	0.00	474.18	0.00	41,880.62	67.05	41,947.67

I Base Revenues +/- Restore or Decline

A Basic Allocation	\$15,888,000
B Base Revenue	\$166,727,831
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
D Total Base Revenue Less Decline	\$182,615,831

V Other Revenues Adjustments

A FY Revenue Adjustment	\$0
B CDCP Rate Adjustment	\$0
Total Revenue Adjustments	\$0

VI Stability Adjustment

\$0

VII Total Computational Revenue

\$182,615,831

(sum of II, III, IV, V, & VI)

Deficit Coefficient	0.9963229531	-\$709,195
Adjusted Revenue Entitlement		\$182,161,610

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
D Total Available General Revenue	\$192,161,610

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
C Net State General Apportionment	\$109,561,170

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

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
D Total	\$0

II Inflation Adjustment

A Statewide Inflation Adjustment	4.53%
B Inflation Adjustment Entitlement	\$8,272,497
C Current Year Base Revenue + Inflation Adjustment	\$180,888,328

III Basic Allocation & Restoration

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Restoration	\$0
D Total	\$0

IV Growth

A Unadjusted Growth Rate	2.70%
B Constrained Growth Rate	0.95%
C Constrained Growth Revenue Cap	\$1,648,049
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
Total Growth Revenue	\$1,982,477

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 Rates: 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	\$
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	\$1,052,200		0		\$0		
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels							
>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 Revenue	
>1,000	>750	>500	>250	<=250			
5	0	0	0	0	5		
Grandfathered or Previously Approved Center Revenue:						Total Grandfathered or Previously Approved Center Revenue	
>1,000	>750	>500	>250	<=250			
\$5,296,000	\$0	\$0	\$0	\$0	\$5,296,000		

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

	City	Mesa	Miramar	CE	Total
a. FTES Please Note all FTES reflect EARNED as of July 2009					
Resident					
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
Non-Resident					
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
Total Regular FTES	<u>9,818.27</u>	<u>13,631.98</u>	<u>5,335.28</u>	<u>8,161.52</u>	<u>36,947.05</u>
b. FTEF Allocation (FTES / 35.00 for Credit ; FTES / 32.33 for Noncredit)	280.52	389.49	152.44	252.44	
Credit Productivity Factors:					
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					
c Contract Filled FTEF (Classroom)	130.54	184.58	71.65	70.12	
d. Funded Adjunct/Overload (Classroom)	149.98	204.90	80.79	187.32	
e. Total Classroom FTEF	<u>280.52</u>	<u>389.49</u>	<u>152.44</u>	<u>252.44</u>	
f. Dept. Chair Reassigned Time (per contract) (Funded under 1201 nonclassroom)	7.20	9.70	4.40	0.00	
g. Dept. Chair ESU's	187.64	248.01	120.33	0.00	
h. Prior Board Approved Other Reassigned Time	6.30	7.40	3.55	2.00	
FTEF FUNDING					
i. Budgeted Salaries Filled Contract	10,098,309	14,925,513	5,361,605	3,565,747	33,951,174
Budgeted Benefits Filled Contract	<u>2,738,124</u>	<u>3,911,735</u>	<u>1,460,194</u>	<u>1,173,291</u>	<u>9,283,344</u>
TOTAL FILLED	<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>
j. Adjunct/Overload rate & benefits	38,918	38,918	38,918	36,923	
k. Adjunct/Overload allocation (d x j)	<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>
l. Classroom Substitute rate & benefits	787	787	787	1,241	
m. Classroom Substitute allocation (e x l)	<u>220,859</u>	<u>306,647</u>	<u>120,016</u>	<u>313,405</u>	<u>960,927</u>
n. ESU Rate & Benefits	927	927	927	927	
o. ESU allocation (g x n)	<u>173,941</u>	<u>229,905</u>	<u>111,546</u>	<u>0</u>	<u>515,393</u>
p. Other reassigned time (h x j)	<u>245,180</u>	<u>287,990</u>	<u>138,157</u>	<u>73,847</u>	<u>745,174</u>
q. Dept. Chair reassigned time (f x j)	<u>280,206</u>	<u>377,500</u>	<u>171,237</u>	<u></u>	<u>828,943</u>
Total FTEF Allocations	<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>

ACTUAL FTES EARNED FOR FISCAL YEAR 2009-2010 vs FUNDED FTES					
	City	Mesa	Miramar	CE	Total
Resident and Non-Resident					
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
Intercession (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
In-Service FTES Miramar Only	0.00	0.00	<u>1,086.98</u>	<u>0.00</u>	<u>1,086.98</u>
Sub Total Earned Credit FTES 2009-2010	<u>11,388.65</u>	<u>15,870.25</u>	<u>7,100.74</u>	<u>0.00</u>	<u>34,445.64</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)	<u>36.23</u>	<u>0.00</u>	<u>14.25</u>	<u>0.00</u>	<u>50.48</u>
Sub Total Earned Non-Credit FTES 2009-2010	<u>36.23</u>	<u>0.00</u>	<u>14.25</u>	<u>8,620.05</u>	<u>8,670.53</u>
Grand Total Earned FTES 2009-2010	<u>11,424.88</u>	<u>15,870.25</u>	<u>7,200.99</u>	<u>8,620.05</u>	<u>43,115.17</u>
Total Funded FTES 2010-2011 on Model	11,413.90	15,652.63	7,484.49	10,092.57	44,643.59
Total District Apportionment Funded FTES 2009-2010					<u>40,842.90</u>
Total Non-Resident FTES					<u>5,035.24</u>
Total FTES					<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	1,426,795
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
Total Contract Positions	12,475,704	18,168,798	10,041,373	8,494,548	49,180,423
Intercession Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
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
Summer Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
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
Miramar Academies (In Service)			Miramar		Total
FTES 2008-2009 as of July 2009			1,259.81		1,259.81
FTEF @ 15.63 FTES / FTEF			79.59		79.59
Allocation = \$19,853 per FTEF			1,580,100		1,580,100
DISCRETIONARY ALLOCATION	City	Mesa	Miramar	CE	Total
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)
Grand Total Discretionary Funding	1,733,923	1,639,016	795,545	1,557,532	5,726,021
* Please note, adjustments have been made for campus decisions via Org Mods, and Board Action Items, and campus decisions related to budget reductions for 2008-09 and 2009-10					
Total Allocation by Formula	35,613,432	50,113,731	23,932,773	24,101,085	133,761,021

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	224,736		1,184,873
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	(516,593)	(161,589)	(130,327)	0	(808,509)
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)
Total Adjusting Contractual Items	(4,267)	516,777	647,966	1,024,707	2,187,183
TOTAL Entitlement	35,609,165	50,632,507	24,580,739	25,125,792	135,948,204

GFU Adopted Budget Allocation (Continuous)	35,609,165	50,632,507	24,580,739	25,125,792	135,948,204
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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
Total Budget Fund 1011	4,268	438,110	156,455	376,125	974,959

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
Grand Total	35,812,738	51,347,347	24,845,494	25,667,584	137,673,163

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
Intercession 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
Total Funded FTEF	652.22	909.38	355.70	615.23	2,532.53

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. Davis 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 D. 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.

Basic Principles and Formulas

Try as Draft 11-30-10
Jim L 12-6-10

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 D. Paul 11-30-10
Jim [unclear] 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.

Try D. Paul 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

Try D. Davis 11-30-10
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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.

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
J. L. 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)

$\text{Total Available State Funded FTES} = \text{Restoration FTES} + \text{Growth FTES} + \text{Budget Model Funded FTES}$

Jeff 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
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. Trombone 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. Hart 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.

July A. Davis 11-30-10
June 26 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.

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

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

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>	Non-Resident <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	<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/Line 7)	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 2009-2010 Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary & 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	2,605,597	495,559	3,101,156	1.99%
Total	133,671,862	22,345,420	156,017,282	100.00%

<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	1.99%	0
Total	100.00%	0

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	26,056	20.812%	5,423	31,479	0.00
Total	1,336,719		223,922	1,560,640	

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
AFT				
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>	
Total AFT	<u>67,773,364</u>	<u>8,657,805</u>	<u>76,431,169</u>	<u>764,312</u>
AFT - CE				
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>	
Total AFT - CE	<u>12,218,131</u>	<u>1,525,831</u>	<u>13,743,962</u>	<u>137,440</u>
Management				
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>	
Total Management	<u>9,159,021</u>	<u>1,456,131</u>	<u>10,615,151</u>	<u>106,152</u>
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>	
Total Supervisory	<u>10,515,200</u>	<u>2,176,063</u>	<u>12,691,263</u>	<u>126,913</u>
AFT - Office Technical				
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>	
Total Office Technical	<u>21,413,555</u>	<u>5,955,538</u>	<u>27,369,093</u>	<u>273,691</u>
AFT M & O				
E1, E3 and EF Employee Class	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	
Total M & O	<u>8,246,976</u>	<u>1,716,361</u>	<u>9,963,337</u>	<u>99,633</u>
Confidential				
L1 Employee Class	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	
Total Confidential	<u>1,032,102</u>	<u>214,801</u>	<u>1,246,903</u>	<u>12,469</u>
Food Service(subsidized by GFU)				
KC and K2 Employee Class	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	
Total Food Service	<u>707,916</u>	<u>147,331</u>	<u>855,247</u>	<u>8,552</u>
College Police				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
Total College Police	<u>2,605,597</u>	<u>542,277</u>	<u>3,147,874</u>	<u>31,479</u>
Total General Fund Unrestricted	<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)

Plan	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

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>	Step Increase <u>Salary</u>	Mandated <u>Benefits</u>	<u>Total</u>
AFT-College Faculty	728,152.97	95,788.52	823,941.49
AFT-Adult Faculty	412.80	54.30	467.10
Management	4,074.00	847.88	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

A	Academic Faculty Positions	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
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.			<u>0</u>
	Total Non-Academic New Position Costs			<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.

SDCCD - POSITION REPORT

FISCAL YEAR 2010 - 2011

POS 1COUA8CNAS POS # 000168-00 Site CITY Position Status Filled
 Name (Last, First, Middle) CSID 2049598
 Employee Class A8 Position Title COUNS FTE Status 1.000 Grade Step A-02-09
 Paid Months 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

19	\$0.00 /Month	AC	\$0.00 /Year	Other	\$0.00 /Month
28	\$0.00 /Month	AP	\$0.00 /Month	VIA	\$0.00 /Month
30	\$0.00 /Year	AS	\$0.00 /Year		
35	\$0.00 /Month	EA	\$0.00 /Month		

ADDITIONAL ANNUAL EMPLOYER PAID COSTS

FIC	\$0.00 /Month	IIH	\$0.00 /Month	MUI	\$39.85 /Month
FMD	\$80.26 /Month	IJU	\$11.30 /Month	MWC	\$76.11 /Month
IBS	\$0.00 /Month	ILT	\$0.00 /Month	Other	\$0.00 /Month
IBR	\$0.00 /Month				
IIS	\$0.00 /Month	M42	\$0.00 /Month		

HEALTH & MEDICAL BENEFITS

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

ER RETIREMENT CONTRIBUTIONS

RPx	\$0.00 /Month	RSx	\$512.02 /Month	MAP	\$0.00 /Month
-----	---------------	-----	-----------------	-----	---------------

Notes:

On 11 Flex assignment

BASE ANNUAL	\$59,125.00
STEP INCREASE FOR THIS	\$1,764.00

ADDITIONAL ANNUAL	\$0.00
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ADDITIONAL ANNUAL EMPLOYER PAID COSTS	\$2,294.11
---------------------------------------	------------

HEALTH & MEDICAL BENEFITS.....	\$11,226.24
--------------------------------	-------------

ER RETIREMENT CONTRIBUTIONS.....	\$5,632.23
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TOTAL EMPLOYER ANNUAL COST.....	\$80,041.58
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Employee # 1 of 1

SINGLE POSITION DETAIL

SDCCD - BUDGET REPORT by Budget Number

FISCAL YEAR 2010 - 2011

POSITION BUDGET SUMMARY

BUDGET # 11_1010_13150_631000_1201

OBJECT CODE 1205

Position Title	POS #	POS # (old)	Grade Step	Name	CSID
1	1COUA8CNAS Slt CITY	000168-00	A-02-09 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				2049598 FTE % 100.00%	COUNS Salary \$60,889.00 Benefit \$19,152.58 SDCCD \$80,041.58 100.00%
2	1COUA8CNAS Slt CITY	000556-00	A-01-07 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				1802956 FTE % 90.00%	COUNS Salary \$49,201.20 Benefit \$16,520.95 SDCCD \$65,722.15 100.00%
3	1COUA8CNASG Slt CITY	002400-00	A-04-13 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				1691251 FTE % 90.00%	PROFESSOR/COUNSELOR Salary \$67,018.50 Benefit \$18,800.67 SDCCD \$85,819.16 100.00%
4	1COUA8CNPRG00 Slt CITY	008395-02	A-05-19 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				0576773 FTE % 59.00%	PROFESSOR/COUNSELOR Salary \$53,361.37 Benefit \$13,531.07 SDCCD \$66,892.44 100.00%
5	1COUA3CNAS00 Slt CITY	000468-00	A-01-09 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				2047205 FTE % 100.00%	COUNS Salary \$52,590.00 Benefit \$18,090.74 SDCCD \$70,680.74 100.00%
6	1COUA3CNPR Slt CITY	002574-01	A-03-15 Description ACADEMIC CONTRACT FACULTY NONCLSRM		
				1388313 FTE % 100.00%	COUNS Salary \$67,874.00 Benefit \$20,046.31 SDCCD \$87,920.31 100.00%

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SDCCD - BUDGET REPORT by Budget Number

Page 1 of 2

7	1COUA3CNPR02	001760-02	A-06-16	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	0920289	PROFESSOR/COUNSELOR	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$81,160.00	<u>Benefit</u> \$21,746.26	<u>SDCCD</u> \$102,906.26
8	1COUA3CNPR01	002608-04	A-06-28	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	0793427	COUNS	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$105,960.00	<u>Benefit</u> \$24,919.42	<u>SDCCD</u> \$130,879.42
9	1COUA8CNPR	011012-00	A-04-13	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	1320126	COUNS	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$66,955.00	<u>Benefit</u> \$19,928.73	<u>SDCCD</u> \$86,883.73
10	1COUA3CNPR	000686-00	A-06-16	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	0778271	COUNS	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$81,160.00	<u>Benefit</u> \$21,746.26	<u>SDCCD</u> \$102,906.26
11		000872-00	A-02-00	VACANT - 6147 , CLASS A	FTE % 100.00%	A006147	COUNS	100.00%
	<u>Sit</u> CITY			ACADEMIC CONTRACT FACULTY NONCLSRM		<u>Salary</u> \$0.00	<u>Benefit</u> \$0.00	<u>SDCCD</u> \$0.00
12	1COUA3CNPR03	000442-00	A-03-18	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	1204519	COUNS	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$73,822.00	<u>Benefit</u> \$20,807.37	<u>SDCCD</u> \$94,629.37
13	1COUA3CNAS	011576-00	A-03-08	Description ACADEMIC CONTRACT FACULTY NONCLSRM	FTE % 100.00%	1506177	COUNS	100.00%
	<u>Sit</u> CITY					<u>Salary</u> \$56,430.00	<u>Benefit</u> \$18,582.05	<u>SDCCD</u> \$75,012.05
TOTAL OF						1205:	\$816,421.06	\$1,050,293.47

FISCAL YEAR 2010 - 2011

POSITION STATUS Filled

OBJECT CODE	# OF	SALARY	BENEFITS
1101	143	\$9,949,450.42	\$2,762,022.22
1201	12	\$1,563,290.40	\$352,356.32
1204	41	\$866,345.54	\$232,150.17
1205	16	\$1,211,778.06	\$329,905.69
2101	94	\$4,547,932.56	\$2,133,110.31
2201	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 A. Davis 11-30-10
Jim Linn 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

Worksheet # A

*By A. Darc 11-3
Jim 12-6-10*

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

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

C. RAF Allocations by Unit

Unit	2010-11 % Share	One-Time Revenue	Continuous Revenue	Equivalent On-Schedule % Increase
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	

Unit	Cost of 2010-11 1% On-Schedule
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)	31,479
Totals	1,560,641

Try A Date 11-30-10
Jim Lee 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

Ty D. Davis 11-30-10
Jin Lu 12-6-10

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	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:
- 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.
 - 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".
 - 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. Davis 11-30-10
Jim 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>	Step Increase <u>Salary</u>	Mandated <u>Benefits</u>	<u>Total</u>
AFT-College Faculty	728,152.97	95,788.52	823,941.49
AFT-Adult Faculty	412.80	54.30	467.10
Management	4,074.00	847.88	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

*By D. Davis 11-30-
Jan 2012 12-6-12*

Worksheet # 4

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

Try D. Laws 11-30-10
Jim Lee 12-6-10

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	1,054,669	1,184,843	<u>130,174</u>
(From Formula Adjustments Section)			
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>

Try 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

A. Academic Faculty Positions	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
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			0
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
Jan 12 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
John 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's Share \$1,168,207.32

Worksheet # 6

Ty D. Durr 11-30-10
Jin Lin 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	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/Line 7)	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

Try D. Davis 11-30-10
Jim L 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 & 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>
Total	133,671,862	22,345,420	156,017,282	100.00%

<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>
Total	100.00%	0

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>	<u>20.812%</u>	<u>5,423</u>	<u>31,479</u>	<u>0.00</u>
Total	1,336,719		223,922	1,560,640	

Worksheet #8

Try to save 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
AFT				
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	1,773,347	233,284	2,006,631	
Total AFT	67,773,364	8,657,805	76,431,169	764,312
AFT - CE				
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	8,146,413	990,196	9,136,609	
Total AFT - CE	12,218,131	1,525,831	13,743,962	137,440
Management				
C2 and C5 Employee Class	5,877,559	773,193	6,650,752	
C3 Employee Class	3,281,462	682,938	3,964,399	
Total Management	9,159,021	1,456,131	10,615,151	106,152
Supervisory				
D1 Employee Class	10,353,770	2,154,827	12,508,597	
D2 Employee Class	161,430	21,236	182,666	
Total Supervisory	10,515,200	2,176,063	12,691,263	126,913
AFT - Office Technical				
J1 Employee Class	20,958,912	5,829,093	26,788,005	
J2 Employee Class	241,825	67,256	309,081	
J3 Employee Class	212,818	59,189	272,007	
Total Office Technical	21,413,555	5,955,538	27,369,093	273,691
AFT M & O				
E1, E3 and EF Employee Class	8,246,976	1,716,361	9,963,337	
Total M & O	8,246,976	1,716,361	9,963,337	99,633
Confidential				
L1 Employee Class	1,032,102	214,801	1,246,903	
Total Confidential	1,032,102	214,801	1,246,903	12,469
Food Service(subsidized by GFU)				
KC and K2 Employee Class	707,916	147,331	855,247	
Total Food Service	707,916	147,331	855,247	8,552
College Police				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
Total College Police	2,605,597	542,277	3,147,874	31,479
Total General Fund Unrestricted	133,671,861	22,392,138	156,063,999	1,560,640

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%	501.259

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

Ty A. Durr 11-30-10
Jim Linn 12-6-10

RAF

Simulation

85% / 15% Split

Thy A. Davis 11-30-10
John 12-6-10

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

	Unit Allocation
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	<u>0</u>
B. Continuous Revenue	
2. COLA & Growth Revenue (Worksheet #2--Line 13)	3,128,000
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

Unit	2010-11 % Share	One-Time Revenue	Continuous Revenue	Equivalent On-Schedule % Increase
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
Totals	100.00%	0.00	411,405.91	

Unit	Cost of 2010-11 1% On-Schedule
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><u>1,560,641</u></u>

Worksheet # 1

Tony D. Davis 11-30-10
Jim [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

Ken 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	<u>0</u>	<u>0</u>
5. Total Current Year Allocated COLA	0	<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.

Tony D. Davis 11-30-10
June 2nd 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>

Worl 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 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

Try A. Dant 11-30-10
Juni 2011 12-6-10

Ty A. Damb 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%

A	Academic Faculty Positions	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
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
Jim Lee 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>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

Terry D. Daw 11-30-10
Jim Lee 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>

Worksheet # 6

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

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	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

Try 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> <u>2009-2010</u> <u>Actuals</u>	<u>Mandated</u> <u>Benefits</u>	<u>Total</u> <u>Salary &</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%
Total	133,671,862	22,345,420	156,017,282	100.00%

<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
Total	100.00%	0

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
Total	1,336,719		223,922	1,560,640	

Worksheet # 8

Thy P. Daul 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
AFT				
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	1,773,347	233,284	2,006,631	
Total AFT	67,773,364	8,657,805	76,431,169	764,312
AFT - CE				
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	8,146,413	990,196	9,136,609	
Total AFT - CE	12,218,131	1,525,831	13,743,962	137,440
Management				
C2 and C5 Employee Class	5,877,559	773,193	6,650,752	
C3 Employee Class	3,281,462	682,938	3,964,399	
Total Management	9,159,021	1,456,131	10,615,151	106,152
Supervisory				
D1 Employee Class	10,353,770	2,154,827	12,508,597	
D2 Employee Class	161,430	21,236	182,666	
Total Supervisory	10,515,200	2,176,063	12,691,263	126,913
AFT - Office Technical				
J1 Employee Class	20,958,912	5,829,093	26,788,005	
J2 Employee Class	241,825	67,256	309,081	
J3 Employee Class	212,818	59,189	272,007	
Total Office Technical	21,413,555	5,955,538	27,369,093	273,691
AFT M & O				
E1, E3 and EF Employee Class	8,246,976	1,716,361	9,963,337	
Total M & O	8,246,976	1,716,361	9,963,337	99,633
Confidential				
L1 Employee Class	1,032,102	214,801	1,246,903	
Total Confidential	1,032,102	214,801	1,246,903	12,469
Food Service(subsidized by GFU)				
KC and K2 Employee Class	707,916	147,331	855,247	
Total Food Service	707,916	147,331	855,247	8,552
College Police				
H1 Employee Class (Sworn)	2,605,597	542,277	3,147,874	
H1 Employee Class (Non-Sworn)	0	0	0	
Total College Police	2,605,597	542,277	3,147,874	31,479
Total General Fund Unrestricted	133,671,861	22,392,138	156,063,999	1,560,640

Ty D. Davis 11-30-10
Jim L 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