

Chabot-Las Positas Community College District

SURVEY OF CAMPUS BUDGET ALLOCATION MODELS

FEBRUARY 22, 2010

Prepared By:

DEBORAH HARMON, ESQ.
DIRECTOR, LEGISLATIVE AND COMMUNITY
COLLEGE SERVICES

SHEILA G. VICKERS
VICE PRESIDENT

Chabot-Las Positas Community College District

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February 22, 2010

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Mr. Lorenzo Legaspi
Vice Chancellor, Business Services
Chabot-Las Positas Community College District
5020 Franklin Drive
Pleasanton, CA 94588

Dear Mr. Legaspi:

School Services of California, Inc., (SSC) is submitting the following report to the Chabot-Las Positas Community College District in response to your request to perform a survey of multicampus districts on the models used for allocating budget to campuses.

There are 22 multicampus community college districts in California, and we sent survey links to the chief business officials in each district asking the following questions:

-  Does your district pass revenues through to your colleges based on an allocation formula?
-  If you answered “no”, does your district use a formula to determine the expenditure budget levels for your colleges?
-  If you answered “yes” to the previous question(s), please e-mail or mail your written instructions for the formula and a sample of the calculations and results.
-  From the district office perspective, what are the advantages and disadvantages to the formula that you use?
-  What do you believe your colleges would say are the advantages and disadvantages to the formula that you use?
-  May we contact your college administrators to ask about the advantages and disadvantages from their perspectives?
-  How does this model support and link to your mission/vision/policies?
-  Does this model work when budget reductions have to be made?

Mr. Lorenzo Legaspi
February 22, 2010

- ✚ What would your collective bargaining representatives say about the formula?
- ✚ Do you have any further comments or suggestions about this subject?

After multiple follow-up contacts to the districts, we have collected results from eight multicampus community college districts and this report summarizes the results. The responses from the survey questions are included in the narrative of this report for each district, and the allocation models themselves are included in Appendix A.

We are pleased to have had the opportunity to serve the Chabot-Las Positas Community College District and look forward to continuing to serve you in the future. Please do not hesitate to contact us if there are any questions concerning the report.

Sincerely,



SHEILA G. VICKERS
Vice President



DEBORAH HARMON, ESQ.
Director, Legislative and Community
College Services

Foothill-De Anza Community College District

The revenues are passed through to the colleges generally based on FTEs (full-time equivalents), which is also the link to the mission/vision/policies. There is also a model to handle growth funding. The growth formula addresses faculty, nonteaching staff, and operational growth needs. The growth model recognizes the discrete ways of funding increases with growth; the legal obligation to increase full-time faculty as FTEs grows; recommends that classified positions at colleges grow with FTEs growth; recommends that Maintenance/Grounds/Custodial positions increase as building growth and revenues increase; and recommends that B budget grows at the same rate as FTEs. Of course, with any formula, flexibility is limited to the specifications of the formula.

The colleges would say that decisions of the past have impacted the base that was used for the start of the formula years ago. And of course they say that there's never enough to go around. To the extent that budget reductions follow staffing and operational funding, the formula works to make such reductions.

Kern Community College District

The Kern Community College District does allocate revenues to each college based on a formula that closely follows the state model, which has significantly reduced the internal debates about a formula. It works for making budget reductions as well. The model recognizes growth a year in arrears, giving the district a chance to build up reserves in case they are needed for initiatives of the Board of Trustees.

The formula provides for district office department budgets to meet the needs to provide designated services, which both the district and the colleges agree is an advantage to the formula. Colleges also believe that it brings greater transparency to the district office budget. However, the major disadvantage to this model is that there is no carryover for district office departments.

Los Angeles Community College District

Revenues are allocated to colleges based upon a formula, which is essentially the same as the state model. It provides for clear principles for assessments for districtwide/district office funding based on cost per FTEs, and cost-of-living (COLA) adjustments and growth funds are distributed to the colleges. The main disadvantage to this formula is that it is not the expenditure model and does not address efficiencies/effectiveness.

The colleges would say that the formula provides incentives for growth, but does not adequately fund all colleges and does not allow small colleges growth at a faster rate than large colleges within the district to improve productivity.

Los Rios Community College District

The district uses a formula to allocate revenues to the colleges, which the district says results in equity and consistency and fosters planning. Conflicts over funding are lessened and there is more focus on the overall mission. The formula works well when there are budget reductions that have to be made. The bargaining units are very supportive of the formula as well.

Rancho Santiago Community College District

The Rancho Santiago Community College District does not use a formula to allocate revenues or expenditure budgets to the colleges (so there is no exhibit in the Appendix of this report). The process is very simple, which is both an advantage and a disadvantage. With the revenues provided to the colleges, they decide individually how to spend them in light of their individual needs and priorities. The model does work in reverse—as revenues are decreased each campus makes its decisions on what expenditures to eliminate or reduce so that they stay within their revenue allocations.

San Diego Community College District

A formula is used to allocate revenues to each of the campuses, which is FTEs-driven based on prior-year actuals, plus funding for Board approval positions and funding for requirements contained in the collective bargaining agreements. The model has evolved over the past nearly 30 years. The District has flexibility to adjust the calculations used in the Budget Model each year, based on economic conditions; the area usually adjusted is the "Productivity" number used that determines the funded full-time equivalent faculty (FTEF) each year. The number is unusually high this year (17.5 FTEs/FTEF) per semester, due to high demand for classes and the District's historically high class sizes.

Tying revenues for each campus makes sense since it is the most significant driver of revenues, but when campuses generate revenues over cap they expect to earn those revenues as well. As the campuses grow the formula does not provide funding for additional support staff—rather, these additional positions are funded based on board approval. The formula funds at 17.5 FTEs per FTEs, and the campuses would like to see that ratio lowered. The formula works in reverse as FTEs declines at a campus, requiring budget reductions at that campus.

San Mateo Community College District

Revenues are allocated to each campus through a formula, which is well understood, fair, and predictable in allocating the revenues that are available. The formula also promotes growth in FTEs, which translates to growth in revenue. However, it does not work as well in times of no growth funding. The colleges are likely to say that the district office's allocation should not be based on the college's FTEs growth.

There is a place in the model for district priorities so that the Board of Trustees can direct funding toward certain districtwide initiatives. The balance is distributed to the colleges which have the ability to determine how to spend according to their priorities. The last part of the model allocates any surplus or deficit, which makes it work when budget reductions have to be made by allocating a deficit.

Yuba Community College District

The Yuba Community College District just became a "multicollege" district, and is relatively new at using an allocation formula, which is very basic at this point. It is very similar to what was used before the district became a multicollege district—based on past expenditures—so staff members understand and accept it. The major disadvantage of their model is that it is very basic and follows the previous model from when the district was one campus plus an outreach center. The model does not address more complex issues such as reserve growth or unfunded liabilities. Although the district does not yet have their entire model worked out, it is developing it through a shared governance model with representatives of the colleges and district.

The colleges would say that the district office share is too large and that more should be distributed to the colleges. The two colleges are very different—one is well-established, and the other is very new. Both would say that the resources are not sufficient for their needs, and that the allocation between them is not equitable.

The model does allow for the reduction in expenditures, which have been made to reflect each college's expenditure patterns. They would both say that the district office reductions have not been enough compared with that of the colleges. The bargaining units do not like this model either. Because of all of these disadvantages, the district is interested in looking at models from other districts. Neither instructions for the current model nor an example was submitted to us for inclusion in the Appendix.

Budget Allocation Funding Model Kern Community College District

Introduction

The following represents the summary recommendations of the Kern Community College Districts (KCCD) Chancellors Cabinet subcommittee (BAM) for revising KCCD's current unrestricted fund allocation model as well as several directly related budget processes. This model closely follows the State of California's new funding model established in Senate Bill 361 (SB 361).

The model and associated recommendations represents the cumulative work of the BAM committee including incorporation of feedback received in February after an initial proposal was put forward.

Allocation Model Parameters and Definitions

- A. **Revenue** – District-wide unrestricted general fund revenue sources excluding local college generated revenues other than enrollment fees. Currently represented by the following revenue categories

- State Apportionment & Property Taxes**
- Enrollment Fees**
- Part-Time Faculty (Adjunct) Faculty Support**
- Forest Reserves**
- Potash Royalties**
- Basic Skills**
- Enrollment Fee Administration Allowance**
- Lottery Revenue**
- Mandated Costs**
- Interest Income**
- Equalization**
- Miscellaneous Income**

B. Base Allocations – SB 361 formula for multi college Districts

<u>College</u>	<u>Base Amt</u>	<u>w/2006-07 COLA</u>
FTES > =20,000	\$4,000,000	\$4,236,800
FTES < 20,000 > =10,000	\$3,500,000	\$3,707,200
FTES <= 10,000	\$3,000,000	\$3,177,600

Centers

CPEC Approved	\$1,000,000	\$1,059,200
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(Note: KCCD has two CPEC approved centers they are Eastern Sierra Center (Mammoth/Bishop) and Delano)

Grandfathered Centers (FTES @ 2005-06)

FTES >= 1,000	\$1,000,000	\$1,059,200
FTES > = 750	\$ 750,000	\$ 794,400
FTES >= 500	\$ 500,000	\$ 529,600
FTES >= 250	\$ 250,000	\$ 264,800
FTES >= 100	\$ 125,000	\$ 132,400

These base figures are then adjusted for the adopted COLA adopted in the State budget starting in 2006-07. None of the District's colleges qualified under SB 361 for the additional Rural College Base allocation of \$500,000.

- C.** Base Non-Credit FTES Rates will be derived from the rate funded in the current year state apportionment calculations for non-credit FTES
- D.** **Base Credit FTES Rate** – Will be derived by taking the current year adopted budget revenue less the Base Allocations and non-credit FTES revenue, divided by the prior year end actual credit FTES which will result in an equalized blended rate per FTES
- E.** **FTES Rate Equalization** – All FTES calculations within the model will be done to maintain equalized rates between the colleges.
- F.** **COLA** – Cost of Living Adjustment adopted by the State of California for the projected fiscal year and incorporated into the Districts apportionment funding.

- G. Initial Model Start-up Stabilization Funding** – Guaranteed base funding for year one of the new allocation model (2007-08). This allocation is to ensure that no budget centers’ allocation is less than their allocation from the prior year under the former allocation model.
- H. Growth and Decline** – Will be based upon the prior years actual growth (or Decline) as reported in the Annual Apportionment Attendance Report –State Residents (320 Report) in July or as updated for modifications in October.
- I. Stabilization** – Operating entities will receive at least one year of stabilization funding for enrollment decline or allocation reduction resulting in a decline to any entities allocation. Stabilization beyond one year is subject to review.
- J. Strategic Initiative Funding** – Strategic Initiatives will be one-time-projects funded from reserves for initiatives designed to increase FTES or enhance operational efficiencies. Colleges and District office may qualify for Strategic Initiative Funding.
- K. Reserves** –
- **District-wide:** Represents minimum reserve levels established by the Board of Trustees and fund requirements to finance stabilization and strategic initiatives
 - **College/District Office Mandatory Reserves:** Represents amounts set aside for college and District Office contingencies (i.e. banked load, vacation accrual, comp time etc.) and emergencies. This reserve should be set at a level based upon historical actual activity or some percentage of the actual liabilities and/or overall budget for the college/District Office.
- L. Carryover:**
- **College Discretionary Carryover:** Represents unused allocated funds from prior years (net of Mandatory Reserves.) The use of these funds are to be guided by the colleges strategic and master plans.
 - **District Office, District-wide and Regulatory:** Cost centers will not qualify for carryover funding.

M. District Office, District wide and Regulatory Allocations: Represent costs that are budgeted as close to actual as possible. These allocations are directly driven by the resources required to deliver assigned services and regulatory requirements. These costs will be charged back to the colleges. Since these costs centers will be funded based upon need these cost centers will not have any carryover from prior years.

- **District office costs** – Actual costs incurred for the operation of the district office
- **District-wide costs** – Actual costs to support the district as a whole
- **Regulatory costs** – Actual costs associated with mandatory or statutory costs that must be paid and cannot be reduced or changed e.g. retiree health benefits, insurance, audit etc.

Allocation Model Steps:

Beginning Balance and Revenue to be Allocated

Step 1: Beginning balance will be derived utilizing the audited ending unrestricted fund balance from the prior year. The balance should be delineated into the following three categories:

- a. District-wide Reserves
- b. College/District Office Mandatory Reserves for accrued liabilities(i.e. banked load , vacation accrual etc.) and emergencies
- c. College Discretionary Carryover

Step 2: Projected revenue. This is unrestricted revenue projected to be earned and allocated in the fiscal year being projected.

Allocations

Base Operating Allocations:

Step 3: College Base allocations uses the SB 361 College/Center base funding formula.

Changes to Base Allocations:

Step 4: COLA – College Base allocations shall be adjusted each year for COLA.

Step 5 : Initial model start-up stabilization funding – Will be funded for one-year from reserves.

FTES Allocations

- Step 6 : Base FTES allocations** – Will be derived by utilizing **Base FTES Rate** times the base FTES for each college.
- Step 7 : COLA** – Any COLA unallocated in Changes to Base Allocations (Step 6), will be distributed to the colleges on an equalized basis per FTES.
- Step 8 : Growth Allocations** – Will be based upon the prior year growth as determined by the final 320 report filed each year. Therefore, for purposes of developing the tentative budget there will be no growth reflected. Growth allocations will only be reflected in the adopted budget.
- Step 9 : FTES Decline** – Will be based upon the declines reflected in the final 320 report filed each year. There will be one year of **Stabilization** funding provided either from reserves or the Statewide FTES stabilization mechanism (if the District qualifies).
- Step 10: Other Changes** – Will reflect other potential changes to revenue or allocations. These changes may be across the board decreases or increases in revenues by the State or changes in District Office, District-wide, Regulatory or Reserve requirements that may exceed new revenue sources available to the District.
- Step 11 : Base District-wide Reserves** – Derived from the District wide beginning balance less any changes due to stabilization or strategic imitative funding requirements reflected in steps 6, 10 or 11. In addition any other changes to reserves will be reflected in this step.
- Step 12: Strategic Initiatives** – Strategic Initiatives will be one time funded projects from reserves
- Step 13: District Office, District wide and Regulatory Allocations** – Will be based on projected costs reflected in this step as cost charge-backs to the colleges. These chargeback's will be allocated based upon FTES for each College.

Model Support Recommendations:

The following are recommendations the BAM Committee strongly believes are critical support components for the proposed KCCD Allocation Model.

A. Strategic Initiatives

The Chancellor establish a process to evaluate and award strategic imitative funds. The Chancellors Cabinet will have the opportunity to review and provide input on the Strategic Initiative funding process. Funds will be set aside for Strategic initiatives from District-wide reserves.

- Funding will not be determined until the entire process is defined including a means to evaluate use of the funds. It is recommended the process be defined for Strategic Initiative submittals to begin being submitted/evaluated in the Spring of 2007 for funding in Fall 2008.
- The funds will be accessible by BC, CC, PC, and the DO operations
- Strategic initiative funds and the criteria/process will be established prior to the end of spring semester of each year and those funds will be available for initiatives to be implemented in the subsequent fall semester. Initiatives will be vetted at the colleges and receive full college support before being proposed to the district.
- Allocated funding should be relatively autonomous within the parameters and budget of the initiative proposal and the understanding that a complete evaluation of the initiative will be completed.

B. Model Evaluation Process

The new KCCD Allocation Model needs to be evaluated annually in the spirit of Continuous Quality Management, and as recommended by ASCCC in Faculty Roles in Planning and Budgeting, and as required by the new accreditation Standards 3.d.3

The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.

Also in response to the district-wide accreditation recommendation below – regular effective annual evaluation leading to improvement and responsiveness is essential.

In order to meet the standard, the team recommends that the colleges, working with appropriate districtwide leadership and in consideration of the special conditions of the individual colleges within the district, complete the development, implementation, and assessment of the budget allocation model (Standards III.D.1.a-d, and III.D.3). [This is a districtwide recommendation.]

The following evaluation tool was developed to apply to the new KCCD allocation model which will be evaluated annually using the following priorities and values, then specific criteria, and finally actual benchmarks.

Guiding Principles

- Planning should drive budgeting, never the reverse;
- Planning should always be for the first-rate, even in the face of second- or third-rate budget allocations;
- Planning, coupled with a critical assessment of successes and failures, is a means of taking conscious control of the process of serving students, and enables the emergence and elaboration of best practices;
- Planning, in an academic context, should be a bottom-up process, that trusts to the expertise of faculty to determine what is needed to serve students most effectively;
- Budget requests should be evaluated in accordance with explicit, detailed criteria that have been agreed to in advance by the affected constituencies;
- Among the criteria for evaluating requests, the requesting department's priority ranking of the activity for which the request is being made should be given special, positive, consideration;
- The evaluation of budget requests must be perceived as fair and impartial in order to encourage the expression of real needs in the planning process;
- The bulk of the work of planning and budgeting should be done by small, efficient subcommittees. One or two larger "shared governance committees" (either a single planning and budget committee, or two committees, one for planning and one for budgeting) should exist only at the top of the process, and should perform the function of synthesizing the input from the smaller subcommittees;
- The workload of planning and budgeting should be distributed among all committees and subcommittees such that each group has a manageable share of the total work to be done;
- Proposed changes to the institutional master plan should be the result of observing trends and problems reflected in the annual plans of departments;
- The allocation models used in the distribution of general funds and in the funding of augmentation requests should be specified in the written budget processes developed by the governing board in collegial consultation with the academic senate. Variations on the adopted models, when introduced, should be the product of collegial consultation between the academic senate and the board;
- Standards for establishing base budgets of departments should be specified in written budget policy, and should be employed in periodic reviews of base budgets;
- Final recommendations of the planning and budget committee(s) should be reviewed by the academic senate, as well as by other campus constituencies;
- If the academic senate finds that existing planning and budget processes are not issuing in recommendations that result in serving students with an education of the highest possible quality, the academic senate should initiate appropriate changes to existing planning and budget processes;
- Written policy should specify that revision of the planning and budget processes can be initiated by either the governing board or the academic senate;
- Written policy should specify that the college president shall bring back to the planning and budget committee(s) for further discussion any recommendations the president does not intend to pursue;
- Academic senates in multi-college districts should specify in written policy that the district budget allocation formula shall be equitable with respect to each college in the district;
- Multi-college districts should take a "students first" approach to budgeting, such that, when revenues are less than anticipated, the class schedules of the colleges are the last to suffer cuts;

- Centralized services offered by district offices in multi-college districts should be subject to regular review and evaluation by the colleges;
- District-level planning committees should be constrained to initiate only such projects as are of service to, and are desired by, all of the colleges in the district.
- District master plans in multi-college districts should be composed of the master plans of the individual colleges, plus the products of district-level planning;
- Are college wide priorities and programs (such as general education as well as new programs) are addressed in the planning and budget processes?

In addition to the above guiding principles, the following specific criteria need to be addressed.

Criteria

- Small college factor review- is the base amount adequate
- Strategic Initiative
- 50% law
- 75:25 ratio
- Full time faculty obligation
- Over cap funding process
- Inability for the district to carry-over funds – is this fair and working
- Stabilization mechanism
- Basic skills over cap funding
- Non-credit funding
- College carry-over
- Mechanism for adding COLA
- Review of the District Office, District wide and Regulatory costs
- District Charge Back mechanism
- Enrollment Management committee outcomes
- Stabilization beyond one year
- Payback to district reserves if utilized by an entity
- Budget reporting process
- A comparison of outcomes of budgeted amounts versus actuals

And finally the following evidence will be used with reference to benchmarks in order to assure that the guiding principles, specific concerns and actual budget amounts are somewhat comparable to like colleges and districts. In other words, an assessment of ourselves with ourselves is not adequate. While finding comparable institutions is difficult, due to unique qualities and factors, this is true in every evaluative process. Benchmarks are simply used to ask better questions.

Benchmarks

- District Operations costs compared to other similar district's operations costs
- Productivity compared between colleges
- District Operations costs compared to other similar district's operations costs
- Productivity compared with other similar colleges
- Overall funding for each campus compared to overall funding for similar campuses
- Overall administrative costs for the district compared with overall administrative costs for similar districts

- Overall Faculty costs for the district
- 75:25 comparisons for each college with a base amount represented by this year
- 50% law calculations for each college with a base comparison represented by this year
- Full time faculty obligation numbers compared with that of other similar districts
- Full time faculty obligation numbers for each college (as we are presently) compared with that of other similarly sized colleges

C. District Wide Enrollment Management Committee

The Vice Chancellor of Instruction work with campus representatives to develop an Enrollment Management Committee (EMC). This mirrors KCCD Strategic Plan Initiative C1 & D8. This committee would have the following charge:

- The district wide enrollment management committee will be established each year by the participatory governance committee.
- This committee is responsible for analyzing critical data as pertains to district policy initiatives, FTES, and labor issues.
- District-wide Enrollment management committee will monitor growth to maximize growth to CAP for each campus.
- EMC should look at the district-wide CAP not on each campus alone.
- This committee would make recommendation concerning funding of over cap FTES.

D. District wide Budget Committee/Chancellors Cabinet

Recommended for discussion with the Chancellor's Cabinet whether they will be the District Wide budget committee or assign these tasks to a separate committee that includes the business managers. This recommendation supports KCCD Strategic Planning Initiative C3 & C4.

The proposed charge for the committee would be as follows

- Annual review of the current year district budget in February using P1 and reviewing previous year final, current year to date, and estimate future year
- District office base will be reviewed annually in light of comparable benchmarks.
- Review any college budget decrease below the previous allocations. This triggers an automatic review of the district budget in order to estimate a potential share in the decrease
- Review any change in the future district office costs, district-wide costs and regulatory costs prior to completing the tentative budget-- nothing in this model should imply that the district office gets automatic changes to their budgets
- Reviews the stabilization/restoration process
- Reviews what costs are classified as district office costs, district-wide costs and regulatory costs and any future changes in the classifications

E. Other Recommendations

- The district office and BC will breakdown the Weill budget costs between BC and District Office operations. Currently they are not delineated between either operation.

District operation budget transfers between major cost centers will be limited to things directly associated/within that cost center. For example budget line breakage i.e. for District-wide cost-- Trustee election costs would not be transferred to a “Regulatory” or “District Office” budget line item.

Kern Community College District Proposed Allocation Model		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	District Wide Costs	Regulatory	District-wide Reserves	Total
Beginning Balance and Income to be Allocated										
Beginning Balance (Unrestricted)										
Step 1 District-wide Reserves Base									7,378,237	7,378,237
Step 1 College/District Office Mandatory Reserves										-
Step 1 College Discretionary Carryover										-
Total Beginning Balance									7,378,237	7,378,237
Step 2 Total Income		\$ 91,971,389								\$ 91,971,389
Total Beginning Balance and Income to be Allocated		91,971,389							7,378,237	99,349,626
Allocations										
Base Operating Allocations:										
Step 3 College Base		4,766,400	4,236,800	3,177,600						12,180,800
Change to Base Allocations Increase/(Decrease)										
Step 4 COLA Adjustment										
Step 5 Initial Model start-up stabilization funding (one year funding)			161,758						(161,757)	1
Total Base Allocations		4,928,158	4,236,800	3,177,600					(161,757)	12,180,801
Step 6 Base FTES Allocations:		52,604,160	13,555,957	13,630,473						79,790,589
Changes to FTES Allocations Increase/(Decrease):										
Step 7 COLA										
Step 8 Growth Allocations										
Step 9 FTES Decline										
Step 9 FTES Decline Stabilization (impact on reserves)										
Step 10 Other Changes Increase/(Decrease)										
Step 10 Other Changes Stabilization (impact on reserves)										
Total FTES Allocations		52,604,160	13,555,957	13,630,473						79,790,589
Step 11 Base Districtwide Reserves									7,378,237	7,378,237
Step 11 Increase/(Decrease) to Districtwide Reserves										
Step 12 Strategic Initiatives										
Step 13 District Office Charge Back Allocations		(4,601,259)	(1,145,090)	(1,180,016)		6,926,366				
Step 13 Districtwide Costs Charge Back Allocations		(6,031,593)	(1,501,050)	(1,546,833)			9,079,476			
Step 13 Regulatory Charge Back Allocations		0	0	0				(0)		
Total District Charge back & Reserves		(10,632,852)	(2,646,140)	(2,726,849)		6,926,366	9,079,476	(0)	7,378,237	7,378,237
Total Allocations		46,899,465	15,146,616	14,081,224		6,926,366	9,079,476	(0)	7,216,480	99,349,627
2006-07 Adopted Budget Allocation		46,899,465	14,147,548	13,253,725		6,926,366	9,079,476		7,378,237	97,684,817
Net Change in Allocation from Prior Year		\$ -	\$ 999,068	\$ 827,499		\$ -	\$ -	(0)	(161,757)	\$ 1,664,810
Summary Funds Available to Budget										
Total Allocations		\$ 46,899,465	\$ 15,146,616	\$ 14,081,224		\$ 6,926,366	\$ 9,079,476	(0)	\$ 7,216,480	\$ 92,133,147
Districtwide Reserves									\$ 7,216,480	\$ 7,216,480
College Mandatory Reserves and Discretionary Carryover										
Total Funds available to budget		46,899,465	15,146,616	14,081,224		6,926,366	9,079,476	(0)	7,216,480	99,349,627

Kern Community College District	
Allocation Model	
Budget Premises	
COLA	0.00%
Non-Credit Growth Rate Per FTEs	\$ 2,626.00
Credit Growth Rate Per FTEs	\$ 4,367.00
Funded Growth/Decline	
Bakersfield College	0.00%
Cerro Coso College	0.00%
Porterville College	0.00%

Kern Community College District			
Beginning Balance and Income To Be Allocated -- Unrestricted			
Income Description	2007-08 Projection	2006-07 Base	Variance
Beginning Balance -- Districtwide	7,378,237	5,713,430	1,664,807
Beginning Balance	7,378,237	5,713,430	1,664,807
State Apportionment & Property Taxes	79,300,389	79,300,389	-
Enrollment Fees	4,290,108	4,290,108	-
Part-Time Faculty (Adjunct) Faculty Support	796,395	796,395	-
Forest Reserves	29,308	29,308	-
Potash Royalties	171,493	171,493	-
Basic Skills	-	-	-
Enrollment Fee Administration Allowance	119,872	119,872	-
Lottery Revenue	2,465,469	2,465,469	-
Mandated Costs	-	-	-
Interest Income	171,540	171,540	-
Partnership for Excellence	-	-	-
Equalization	4,428,175	4,428,175	-
Unfunded FTES	-	-	-
Miscellaneous Income	198,640	198,640	-
Total Income	91,971,389	91,971,389	-
Total Income To be Allocated	99,349,626	97,684,819	1,664,807

Kern Community College District			
2006-07 Apportionment Projections			
		Projected 2006/07 Annual Results	Projected 2007/08
State Apportionment & Property Tax		78,748,810	\$ 88,018,672
COLA		4,841,687	-
Growth		-	
Decline		-	
Stabilization Funds		-	
Other		4,428,175	
Total Computational (no deficit)		88,018,672	\$ 88,018,672
			0.00%

Kern Community College District					
FOUNDATION CALCULATIONS					
Description	FTEs 2005-06	College(s) Initial SB 361	Centers Initial SB 361	Total Base Foundation (Year 2)	COLA
Bakersfield College	11,713	3,500,000			
Weill Center (Grandfathered)	-			3,707,200	-
Delano Center (CPEC Approved)			1,000,000	1,059,200	-
Cerro Coso Community College	2,955	3,000,000		3,177,600	-
Eastern Sierra (CPEC Approved)			1,000,000	1,059,200	-
Kern River Valley (not eligible)				-	-
Southern Kern (Grandfathered)	68		-	-	-
Porterville College	2,963	3,000,000		3,177,600	-

Kern Community College District			
Initial Stabilization			
	Bakersfield College	Cerro Coso Community College	Porterville College
2007-08 Allocation	46,737,707.22	15,146,616.13	14,081,223.63
2006-07 Allocation	46,899,464.80	14,147,547.90	13,253,725.08
Variance	(161,757.58)	999,068.24	827,498.56
Initial Start-up Stabilization	161,757.58	-	-

Kern Community College District

Districtwide & Fixed Expense Summary

	2005-06	2006-07	Actual Difference	% Difference
Educational Services				
Strategic Planning	7,476	12,481	5,005	67%
Information Technology				
Consortium Membership	136,834	136,853	1,019	1%
Supplies	37,500	33,500	-4,000	-11%
Consulting Services	257,850	369,850	112,000	43%
Training and Travel	3,180	1,800	-1,380	-43%
Institutional Dues	1,100	1,500	400	36%
Fuel & Lubricants	1,500	1,500	0	
Network Data Lines	149,200	205,000	55,800	37%
Software Licensing Fees	588,535	703,319	114,784	20%
Computer Hardware Maint. Agreements	263,729	160,263	-103,466	-39%
Other Equipment Maintenance Agreements	24,681	15,552	-9,129	-37%
Postage	53,677	46,800	-6,877	-13%
Computer/Technology Equipment	21,350	34,500	13,150	62%
Chancellor's Office				
Institutional Dues/Memberships	60,000	63,000	3,000	5%
Lobbyist	45,000	45,000	0	No Change
Election Costs	50,000	100,000	50,000	100%
Consultants (Operational Reviews)	15,000	15,000	0	No Change
Research & Development		484,701	484,701	Cost Realignment or New Cos
Human Resources				
Attorney Fees-Personnel	154,917	84,000	-70,917	-46%
Relocation of HR to LSC	15,000	0	-15,000	-100%
Physical Exams	10,000	10,000	0	No Change
Personnel Advertising		40,000	40,000	Cost Realignment or New Cos
Fingerprinting	10,000	18,000	8,000	80%
Business Services				
Retirement Benefits	4,527,288	4,789,188	261,900	6%
Fund Post Retirement Liability	100,000	200,000	100,000	100%
Mandated Cost Consulting	12,000	12,000	0	No Change
Facilities Planning Costs (Non-Measure G)	45,000	45,000	0	No Change
Post Retirement Medical Liability Analysis	5,000	10,000	5,000	100%
District Wide Student Fee Analysis	0	0	0	No Change
Coordination of Bid for workers Comp.	10,000	0	-10,000	-100%
Systems Analysis & Improvement : SIG	26,000	0	-26,000	-100%
District Wide Meetings	37,250	37,250	0	No Change
Property/Liability Insurance	604,864	706,390	101,526	17%
Student Insurance	145,358	146,229	871	1%
Insurance Deductibles	20,000	20,000	0	No Change
Audit (incl. Measure G Audit & Indirect Cost Rate Review)	80,000	80,000	0	No Change
Attorney Fees-Schools Legal	80,000	80,000	0	No Change
TRANS Issue & Interest Expense	225,000	0	-225,000	-100%
Taxes, Licenses & Permits	8,800	15,800	7,000	80%
Bank Charges/Credit Card Expense	100,000	100,000	0	No Change
COP Payment	255,000	255,000	0	No Change
Total District Wide & Fixed Expense	8,185,569	9,079,476	893,887	10.92%
Total District Office Costs	6,926,366			
Total Regulatory Costs	0			

Total District Office Costs 6,926,366
 Total Regulatory Costs 0

District Office Charge Back per FTEs \$ 398.42
 Districtwide Costs Charge Back \$ 522.28
 Regulatory Charge Back 0

<<< To be determined from analysis of current District Office and District wide

Kern Community College District			
Base FTEs Allocations			
Description	Bakersfield College	Cerro Coso Community College	Porterville College
FTEs			
FTEs (credit)	11,548.65	2,874.05	2,961.71
FTEs (non-credit)	48.34	188.97	65.66
Total	11,596.99	3,063.02	3,027.37
			17,384.41
			302.97
			17,687.38
College Operations			
	Bakersfield College	Cerro Coso Community College	Porterville College
College Base Rates Per FTEs			
Credit Rate	\$ 4,544.01	\$ 4,544.01	\$ 4,544.01
Non-Credit Rate	\$ 2,626.00	\$ 2,626.00	\$ 2,626.00
College Base Allocation Per FTEs			
Credit Rate	\$ 52,477,218.88	\$ 13,059,721.35	\$ 13,458,049.55
Non-Credit Rate	126,940.84	496,235.22	172,423.16
			78,994,989.77
			795,599.22
			79,790,588.99

Kern Community College District							
FTEs COLA Allocations							
Description		Bakersfield College	Cerro Coso Community College	Porterville College	Total		
Total Projected COLA Income	-						
Less FOUNDATION COLA Allocation	-						
COLA to be Allocated							
Base FTEs Allocation	79,790,588.99						
Percent Change to Base	0.00%						
Base Allocation Per FTEs (Non-Credit)		\$ 2,626.00	\$ 2,626.00	\$ 2,626.00	\$ 2,626.00		
Base Allocation Per FTEs (Credit)		4,544.01	4,544.01	4,544.01	4,544.01		
COLA Increase per FTEs (Non-Credit)		-	-	-	-		
COLA Increase per FTEs (Credit)		-	-	-	-		
COLA Allocation per FTEs (Non-Credit)		-	-	-	-		
COLA Allocation per FTEs (Credit)		-	-	-	-		

Kern Community College District									
FTEs Growth Allocations									
Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total					
FTEs									
FTEs (credit)	11,548.65	2,874.05	2,961.71	17,384.41					
FTEs (non-credit)	48.34	188.97	65.66	302.97					
Total	11,596.99	3,063.02	3,027.37	17,687.38					
District Operations Base Rate per FTEs									
College Base Rates Per FTEs									
Credit Rate	\$ 4,367.00	\$ 4,367.00	\$ 4,367.00						<< Based upon Prior year rates for growth
Non-Credit Rate	\$ 2,626.00	\$ 2,626.00	\$ 2,626.00						
Growth Allocation Per FTEs (Based upon prior-year actual growth)									
2005-06 Credit FTEs	48.34	188.97	65.66	302.97					
2006-07 Credit FTEs	48.34	188.97	65.66	302.97					
Net Growth	-	-	-	-					
2005-06 Non-Credit FTEs	11,548.65	2,874.05	2,961.71	17,384.41					
2006-07 Non-Credit FTEs	11,548.65	2,874.05	2,961.71	17,384.41					
Net Growth	-	-	-	-					
Growth Income (only if overall growth increases, otherwise zero growth allocation)									
Growth Allocation	\$ -	\$ -	\$ -	\$ -					

Kern Community College District

FTEs Growth Allocations

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
FTEs				
FTEs (credit)	11,548.65	2,874.05	2,961.71	17,384.41
FTEs (non-credit)	48.34	188.97	65.66	302.97
Total	11,596.99	3,063.02	3,027.37	17,687.38

District Operations Base Rate per FTEs

College Base Rates Per FTEs				
Credit Rate	\$ 4,367.00	\$ 4,367.00	\$ 4,367.00	\$ 4,367.00
Non-Credit Rate	\$ 2,626.00	\$ 2,626.00	\$ 2,626.00	\$ 2,626.00

<< Based upon Prior year rates for growth

FTEs Decline Allocation Per FTEs (Based upon prior-year actual growth)

2005-06 Credit FTEs	11,548.65	2,874.05	2,961.71	17,384.41
2006-07 Credit FTEs	11,548.65	2,874.05	2,961.71	17,384.41
Net Growth	-	-	-	-
2005-06 Non-Credit FTEs	48.34	188.97	65.66	302.97
2006-07 Non-Credit FTEs	48.34	188.97	65.66	302.97
Net Growth	-	-	-	-

FTEs Decline Impact

	-	-	-	-
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Must answer question to derive Decline Impact

Year 1 of Decline	Yes or No	Yes or No	Yes or No

Decline Allocation

Decline Stabilization	\$ -	\$ -	\$ -	\$ -
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Yes/No

Qualify for State Stabilization Funding

LOS ANGELES COMMUNITY COLLEGE DISTRICT
2006-2007
FINAL BUDGET
ALLOCATION MECHANISM

PARAMETERS USED TO DETERMINE COLLEGE REVENUE

1. Base Revenue

The 2006-2007 base revenue for each college shall be based on the sum of its 2005-2006 base revenue, COLA, growth, and any adjustment as described in item 4 below for declining workload measures in the prior fiscal year.

2. COLA (cost of living adjustment) shall be distributed to colleges as specified in the State Apportionment notice.

3. Funded Growth Revenue for each college shall be calculated using the following method:

a. Determine the funded growth rate for each of the workload measures (Credit FTES, Credit Student Headcount, NonCredit FTES, and M&O Square Footage and Lease FTES);

b. Identify and fund the lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;

c. Identify and fund the next lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;

d. Repeat step c until the total funded growth revenue is distributed.

4. If a college experiences an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available), its state general revenue base allocation will be adjusted for decline in one-third increments over the following three-year period. A college shall be entitled to a proportional restoration of any reduction in state base general revenue during the three years following the initial years of decline if there is a subsequent increase in student workload measures.

5. Basic Skills

Each college will receive its basic skills over-cap income calculated based on the following principles:

- a. College FTES that exceeds its overall 2006-07 target will not be used in calculating college funding for 2006-07.
- b. In addition to a college's overall FTES target, each college will be assigned a "basic skills FTES participation cap" this is equal to its 2005-06 funded basic skills FTES over its 2005-06 Basic Skills Maintenance of Effort (MOE).
- c. Each college must generate sufficient basic skills FTES above its MOE requirements to be eligible for receiving any funded basic skills over-cap income.
- d. If a college meets **both** its overall target and its basic skills FTES participation cap, it will receive its funded basic skills over-cap income up to the amount that is equal to its 2005-06 funded credit and noncredit basic skills FTES multiplied by the 2006-07 funded basic skills rate.
- e. If a college **does not** meet **both** its overall target and its basic skills FTES participation cap, it will receive its funded basic skills over-cap income equal to the amount of its 2006-07 credit and noncredit basic skills FTES above MOE multiplied by the 2006-07 adjusted funded basic skills rate **minus, if necessary**, any adjustments in item d, above, to guarantee basic skills funding for colleges that meet both their overall target and their basic skills participation cap.
- f. Any remaining undistributed basic skills over-cap income will be distributed proportionately to colleges that meet **both** their overall FTES targets and their basic skills FTES participation caps for their remaining **unfunded regular growth or basic skills FTES** over their previous year's basic skills participation cap.

6. Non-Resident Tuition

Revenue shall be distributed to colleges based on projected tuition earnings and adjusted for actual.

7. Local Revenue and Other Federal and State Revenue (Dedicated Revenue)

Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual.

8. Lottery Revenue

Projection shall be distributed to colleges based on the proportion of a college's prior year FTES over the total District FTES and adjusted for actual.

9. Interest and Other Federal, State, and Local Income Not Directly Generated By Colleges

Interest, other federal, state, and local income that are not directly generated by colleges shall be utilized to fund the District's reserves.

PARAMETERS FOR ALLOCATIONS

1. A college total budget shall be the sum of the adjusted base revenues (net of assessments for districtwide services, District Office function, and contingency reserve plus other revenue, need adjustment and balances).
2. The District shall maintain a Contingency Reserve of 3.5% of total unrestricted general fund revenue at the districtwide level, and 1% of college base allocation at the college level. Such a reserve shall be established to ensure the district's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year, and so that the district shall not be placed on the state "watch lists." Use of the reserve must be approved by the Board prior to any expenditure.
3. Each college shall contribute toward Districtwide Centralized Services and District Office functions in proportion to the college's percent of total college revenue.
4. College allocations for 2006-2007 fiscal year shall be adjusted based on comparison of college revenue less assessments and benefits to 2005-2006 Final Budget.
 - a. College Revenue available for comparison shall be calculated as total revenue less estimated benefits, and less contributions for Districtwide Centralized Services, District Office functions, and Board election.
 - b. 2006-2007 projected expenditures (Need) shall be calculated using 2005-2006 Final Budget allocations without balances plus an estimated percentage increase based on a blended rate to fund salary and benefit increases and COLA increase for other non-salary costs. The blended rate is a sum of projected salary increase rate times a ratio of salary and benefit expenditures over total unrestricted general fund expenditures, and COLA times a ratio of non-salary expenditures over total unrestricted general fund expenditures.
 - c. College Allocations (budget) shall be adjusted for another year based on the difference between net college revenue (college revenue less assessments) and projected expenditures as computed in 4b. above.
 - d. Colleges with positive differences shall contribute 25% of those positive amounts. Colleges with negative differences shall be augmented by 25% of those amounts. Should positive and negative totals be unequal, positive difference will be returned to contributing colleges and negative difference will be redistributed to receiving colleges.
5. Additional funding received by the district after Final Budget, not directly attributable to an individual college, except for basic skills overcap funding, will be distributed based on the following priorities:
 - a. Replacement of funds reallocated to colleges that contribute more than one-third of their positive amounts above projected expenditure shall be restored on a proportional basis.
 - b. Any remaining additional funds will be distributed to the colleges based on the college's

proportion of projected FTES adjusted for actual.

These provisions do not apply to income required to restore the Contingency Reserve as discussed in separate sections.

6. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
7. If a college experiences enrollment decline, its budget shall be reduced by its amount of advanced growth funds. In addition, its state general revenue base will be adjusted for decline over a three-year period beginning the year after the decline year as indicated in Revenue Parameter 4.
8. All colleges shall retain their prior year ending balances including open orders. Any Contingency Reserve balance will remain in reserve until a total reserve equal to 3.5% of Unrestricted General Fund revenue is attained for 2006-2007. Open orders for ITV, District Office and Districtwide from fiscal year 2005-2006 shall be funded up to the available balances from these locations. Any uncommitted balances in ITV, District Office and Districtwide accounts shall be redistributed to colleges.
9. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation of the college, including deficits at year end.
10. College deficits are cumulative loans to be paid back. The accumulated loans will be on a three-year payback schedule beginning one year after incurring the deficit. Colleges with significant deficit as determined by the Chancellor must petition for special financial relief. The mechanism for this relief is a "grant application" process to be validated by a team appointed by the Chancellor. The grant could be a single or multiple year allocation.
11. Prior to Budget Preparation, the Presidents will make a recommendation on Districtwide and District Office allocations to the District Budget Committee.
12. Prior to Budget Preparation, the Presidents will meet to forecast FTES and set goals to maximize revenues to be generated by the colleges.
13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

2006-07 FINAL BUDGET
Funds Available for 2006-2007
Unrestricted General Fund

	2005-2006 FINAL BUDGET w/ Balances (COLA@4.23%, Gr@3.47% +100% BasicSkills Adv)	2006-2007 TENTATIVE BUDGET (COLA@5.92%, Gr@2.40% No BasicSkills Supp)	2006-2007 FINAL BUDGET (COLA@5.92%, Gr@2.44% No BasicSkills Supp)	DIFFERENCE BETWEEN TENTATIVE BUDGET & FINAL BUDGET
Base	395,530,616	415,000,534	404,775,812	(10,224,722)
Base Restoration	0	0	10,314,721	10,314,721
COLA	16,730,945	24,568,032	23,962,728	(605,304)
Growth	12,467,998	9,725,992	10,431,182	705,190
PFE (Restor'n of \$31.4M) 05-06	2,545,485	0	0	0
Lottery	13,250,000	14,200,000	15,144,066	944,066
Non-Resident	8,700,000	8,700,000	8,700,000	0
Apprenticeship	126,554	145,343	160,030	14,687
Equalization	0	5,500,000	5,500,000	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138	0
One-Time General Purpose Block Grant	0	0	1,890,960	1,890,960
One-Time Gen Purpose (Trlr Bill/Restric)	0	0	6,588,242	6,588,242
Other State	2,742,686	2,742,686	3,025,857	283,171
Local				
Interest	1,600,000	1,600,000	1,600,000	0
Dedicated Revenue	3,390,929	3,859,056	3,859,056	0
TOTAL INCOME	461,512,351	490,468,781	500,379,792	9,911,011
Basic Skills	2,278,772	0	3,307,723	3,307,723
Fund Balances				
Open Orders	4,363,596	0	7,522,489	7,522,489
Balance	32,834,907	33,434,638	32,145,384	(1,289,254)
Total Fund Balance	37,198,503	33,434,638	39,667,873	6,233,235
TOTAL PROJ FUNDS AVAILABLE	500,989,626	523,903,419	543,355,388	19,451,969

**2006-07 FINAL BUDGET
UNRESTRICTED GENERAL FUND**

	2005-2006		2006-2007		DIFFERENCE
	FINAL BUDGET w/ Balances	TENTATIVE BUDGET	FINAL BUDGET	FINAL BUDGET - TENTATIVE BUDGET	
City	57,715,006	56,774,097	58,022,701	1,248,604	
East	88,434,008	72,795,918	85,657,349	12,861,431	
Harbor	25,330,369	26,296,409	26,896,069	599,660	
Mission	22,559,277	21,825,203	22,268,115	442,912	
Pierce	53,905,058	51,208,149	57,202,761	5,994,612	
Southwest	20,378,690	21,690,151	22,173,720	483,569	
Trade-Tech	47,153,464	47,584,177	50,123,432	2,539,255	
Valley	47,732,961	49,763,623	50,877,447	1,113,824	
West	25,560,669	26,463,613	27,069,335	605,722	
ITV	1,421,945	1,395,431	1,473,857	78,426	
Equalization (Undistr)	0	5,500,000	5,500,000	0	
One-Time General Purpose	0	0	1,890,960	1,890,960	
One-Time GP (Trlr Bill/Restrict)	0	0	6,588,242	6,588,242	
One-Time Basic Skills	0	0	3,307,723	3,307,723	
College Total	390,191,447	381,296,771	419,051,711	37,754,940	
District Office	22,304,863	23,222,922	23,666,383	443,461	
DW Centralized & Other	56,352,988	56,876,845	60,604,293	3,727,448	
Contingency Reserve	16,152,932	16,973,907	17,024,021	50,114	
LA Cnty Sheriff's Contr	11,074,600	11,993,336	11,993,336	0	
Health Benefit Reserve	914,690	0	0	0	
0405 Grwth Pend Distrib	0	0	0	0	
Restricted Program Def	1,452,621	0	910,644	910,644	
DW ACE Program	0	105,000	105,000	0	
Restor'n of \$31.4M (PFE)	2,545,485	0	0	0	
College Reserve*	0	33,434,638	10,000,000	10,000,000	
Undistributed Balance	0	0	0	(33,434,638)	
TOTAL	500,989,626	523,903,419	543,355,388	19,451,969	

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*From East LA College ending balance, to be set aside as reserve, per college request.

2006-07 FINAL BUDGET

	Net Base Revenue	COLA 5.92%	Growth 2.44%	Partnership for Excellence	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other/State (1)	TOTAL REVENUES	Less Assessments	ADJUSTED REVENUES	Need Adjustmnt	Proj'd Basic Skills	Budget For Sheriff's Cont	DW at Colleges	1/3 Deficit Payback (2)	ITV Redistrib	BUD ALLOC w/o BAL	Balances	Redistrib Bal ITV,DO,DW	Budget For Open Orders	BUDGET ALLOCATION	
City	60,990,205	3,610,621	1,547,176		0	2,789,274	619,919	2,338,153	923,638	72,818,986	(14,288,133)	58,530,792	0	0	(1,421,666)	0	0	206,575	57,315,701	0	707,000	0	58,022,701	
East	79,452,720	4,703,601	2,033,730		0	1,454,928	483,297	3,139,616	1,570,808	92,898,700	(18,216,365)	74,682,334	0	0	(1,543,931)	0	0	283,367	73,341,770	7,697,138	901,372	3,717,069	85,057,349	
Harbor	30,229,587	1,789,592	746,579		0	484,508	521,680	1,059,049	513,909	35,324,914	(6,931,285)	28,393,628	0	0	(1,163,523)	0	(777,218)	100,211	26,553,099	0	342,970	0	26,896,069	
Mission	24,682,374	1,461,197	594,610		0	276,892	261,817	808,256	468,996	28,586,142	(5,803,150)	22,952,992	0	0	(1,102,390)	593,522	0	81,009	21,990,863	0	277,252	0	22,268,115	
Pierce	56,098,204	3,321,014	1,400,308		0	1,733,534	618,204	2,106,159	774,745	66,052,169	(12,860,441)	53,091,727	0	0	(1,408,053)	0	0	187,579	51,871,053	4,318,655	641,301	371,752	57,202,761	
Southwest	25,319,545	1,498,917	604,828		0	108,777	379,930	793,757	382,621	29,088,375	(5,707,582)	23,380,793	0	0	(1,360,533)	0	(273,528)	82,519	21,892,519	62,050	282,419	0	22,175,720	
Trade-Tech	52,828,589	3,127,452	1,318,670		160,030	503,964	136,900	1,824,692	831,099	60,731,396	(11,916,425)	48,814,971	0	0	(1,285,788)	669,894	(434,571)	172,284	47,936,790	1,378,733	589,642	216,267	50,123,432	
Valley	55,250,888	3,270,853	1,382,032		0	734,919	335,772	1,998,002	851,794	63,824,260	(12,523,292)	51,300,968	0	0	(1,346,920)	122,871	0	181,058	50,257,777	0	619,670	0	50,877,447	
West	30,085,228	1,781,045	726,718		0	628,969	477,285	1,007,187	685,383	35,391,795	(6,944,409)	28,447,386	0	0	(1,299,400)	29,557	(552,227)	100,400	26,725,716	0	343,619	0	27,069,335	
ITV	3,091,240	183,001	76,531		0	2,235	24,272	69,195	12	3,446,466	(876,253)	2,770,233	0	0	0	0	(1,374,022)	0	1,395,431	98,917	(88,917)	78,436	1,473,857	
Equalization (Undstr)	0	0	0		0	0	0	0	0	0	0	0	5,500,000	0	0	0	0	0	5,500,000	0	0	0	5,500,000	
One-Time Gen Purpose	0	0	0		0	0	0	0	0	0	0	0	1,890,960	0	0	0	0	0	1,890,960	0	0	0	1,890,960	
One-Time GP (Tr Bill/Restric)	0	0	0		0	0	0	0	0	0	0	0	6,588,242	0	0	0	0	0	6,588,242	0	0	0	6,588,242	
One-Time Basic Skills	0	0	0		0	0	0	0	0	0	0	0	3,307,723	3,307,723	0	0	0	3,307,723	0	0	0	0	3,307,723	
COLLEGE TOTAL	418,028,600	24,747,293	10,431,182	0	160,030	8,700,000	3,859,056	15,144,066	7,002,995	488,073,222	(95,767,397)	392,305,824	13,979,202	3,307,723	(11,932,204)	881,1374	(2,037,544)	0	396,504,375	13,555,483	4,606,328	4,385,514	419,051,711	
District Office																								
DW Centralized Sys																								
Contingency Reserve																								
LA City Sheriff's Contr																								
Health Benefit Reserve																								
Restricted Prog Deficit																								
DW ACE Program																								
College Reserve																								
Undstr (Profit Bal)																								
TOTAL	415,090,533	25,962,728	10,431,182	0	160,030	8,700,000	3,859,056	15,144,066	9,052,995	486,400,590	0	486,400,589	13,979,202	3,307,723	(11,932,204)	881,1374	(2,037,544)	0	503,687,514	32,145,384	0	7,524,469	543,355,388	

City DocumentsMS Excel2006-07COLLEGEFINALBUDGET.xls:3/8/Rev-03B 8/26/2006

(1) Includes distribution for Part-Time Office Hours Reimbursement.
(2) Deficit Payback breakdown is shown on the Schedule of College Deficit Repayments worksheet, page 15.

Dedicated Revenue Projections/Distribution

	City \$	East \$	Harbor \$	Mission \$	Pierce \$	Sowest \$	Trade \$	Valley \$	West \$	ITV \$	Total \$
Veterans Rptg Fee	1,100	1,500	500	0	750	0	0	0	500	0	4,350
Admin Allowance	51,819	68,797	42,180	27,917	100,474	8,430	31,200	71,872	32,665	1,852	437,206
Library Fines	6,000	3,500	1,200	8,000	3,500	500	50	1,000	100	0	23,850
Drop Fees	0	0	2,000	0	1,100	0	0	0	0	10	3,110
Forgn St Appl Fee	4,000	8,500	500	1,000	4,800	500	2,550	900	3,000	0	25,750
Transcripts	80,000	100,000	30,000	35,000	70,000	20,000	12,000	70,000	45,000	7,926	469,926
Facility Rental	75,000	150,000	15,300	100,000	300,000	300,000	60,000	75,000	330,000	0	1,405,300
Traffic Citations	30,000	90,000	0	50,000	32,000	50,000	20,000	35,000	40,000	0	347,000
Donations	0	0	0	13,400	62,580	0	0	0	0	0	75,980
Returned Checks	1,000	1,000	500	500	2,000	500	1,000	2,000	1,000	20	9,520
Other Income	1,000	0	0	1,000	0	0	0	0	0	14,464	16,464
Other: Wsh Irving MS	10,000	0	0	0	0	0	0	0	0	0	10,000
Subtot Non-Specfc	259,919	423,297	92,180	236,817	577,204	379,930	126,800	255,772	452,265	24,272	2,828,456
Farm Sales	0	0	0	0	35,000	0	0	0	0	0	35,000
Golf Driving Range	120,000	0	72,000	0	0	0	0	0	0	0	192,000
Contract Educ	110,000	10,000	339,500	10,000	0	0	100	55,000	0	0	524,600
Forgn St Cap Otlly	130,000	50,000	18,000	15,000	6,000	0	10,000	25,000	25,000	0	279,000
Subtot Specific	360,000	60,000	429,500	25,000	41,000	0	10,100	80,000	25,000	0	1,030,600
Location Total	619,919	483,297	521,680	261,817	618,204	379,930	136,900	335,772	477,265	24,272	3,859,056

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis. 08/25/06 006-07[2006-07]ALLOCMODEL-FINALBUDGET.xls]dedic

Districtwide Appropriations

Item	LACC \$	ELAC \$	LAHC \$	LAMC \$	LAPC \$	LASC \$	LATTC \$	LAVC \$	WLAC \$	ITV \$	DistOfc \$	Dwide \$	Total \$
Academic Senate	0	0	0	0	0	0	0	0	0	0	0	350,491	350,491
Audit Expense	0	0	0	0	0	0	0	0	0	0	0	460,000	460,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	0	0	23,840,218	23,840,218
Board Election	0	0	0	0	0	0	0	0	0	0	0	1,500,000	1,500,000
Collectv Brg Rqmnt	0	0	0	0	0	0	0	0	0	0	0	642,120	642,120
Collg Advancemt (Res Dev)	0	0	0	0	0	0	0	0	0	0	0	366,000	366,000
Student Right to Know	0	0	0	0	0	0	0	0	0	0	0	33,300	33,300
Empl Assist Prg	0	0	0	0	0	0	0	0	0	0	0	145,000	145,000
Environmental Health and Safety	0	0	0	0	0	0	0	0	0	0	0	291,566	291,566
Human Resources	0	0	0	0	0	0	0	0	0	0	0	470,116	470,116
Information Technology	0	0	0	0	0	0	0	0	0	0	0	1,811,017	1,811,017
Insurance Claims	0	0	0	0	0	0	0	0	0	0	0	2,215,986	2,215,986
Insurance Liability	0	0	0	0	0	0	0	0	0	0	0	2,168,067	2,168,067
Legal Expense	0	0	0	0	0	0	0	0	0	0	0	2,751,700	2,751,700
Project MATCH	0	0	0	0	0	0	0	0	0	0	0	29,300	29,300
Facilities Planning	0	0	0	0	0	0	0	0	0	0	0	1,611,828	1,611,828
Tax Revenue Anticipation	0	0	0	0	0	0	0	0	0	0	0	500,000	500,000
Network Communications	0	0	0	0	0	0	0	0	0	0	0	617,806	617,806
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	0	0	233,750	233,750
Vacation Balance	0	0	0	0	0	0	0	0	0	0	0	625,000	625,000
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	7,453,189	7,453,189
Central Fin Aid Unit*	0	0	0	0	0	0	0	0	0	0	0	938,205	938,205
Faculty Overbase*	0	0	0	0	0	0	669,894	781	29,557	0	0	700,232	700,232
Gold Creek*	0	0	0	0	0	0	0	121,890	0	0	0	121,890	121,890
Metro College Records*	0	0	0	59,252	0	0	0	0	0	0	0	0	59,252
Districtwide Benefits	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
Personnel Commission	0	0	0	0	0	0	0	0	0	0	0	125,863	125,863
Total for Assessment	0	0	0	59,252	0	0	669,894	122,671	29,557	0	0	49,330,522	50,211,896
Special Projects:													
Staff Development	0	0	0	0	0	0	0	0	0	0	0	120,000	120,000
Funding For SAP Project	0	0	0	0	0	0	0	0	0	0	0	3,544,740	3,544,740
Districtwide Public Relations	0	0	0	0	0	0	0	0	0	0	0	550,000	550,000
Southwest Baseball Field	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000
GASB 34 & 35 Implement.	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Other Special Projects	0	0	0	0	0	0	0	0	0	0	0	430,000	430,000
Distr & Coll Found Supp	0	0	0	0	0	0	0	0	0	0	0	212,500	212,500
Wrkfrce Dev Achvmt Award	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
DBC-Initd Faculty/Staff Transf	0	0	0	0	0	0	0	0	0	0	0	505,098	505,098
Total Special Projects	0	0	0	0	0	0	0	0	0	0	0	5,507,338	5,507,338
Total Districtwide	0	0	0	59,252	0	0	669,894	122,671	29,557	0	0	54,837,860	55,719,234

* Indicates items funded separately from college/office allocations but not budgeted in Districtwide location 59.

2006-2007

Workload Measures

for calculating 2006-2007 growth--2006-2007 base derived separately

2006-2007 BASE WORKLOAD MEASURES (Based on 0506 Adjusted P2)*						2006-2007 GROWTH WORKLOAD calculated growth rate: 2.44%					2005-2006 2ND PER PROJ (4/28/06)-FAC'D			
	Credit	Credit	Non-	FACILITY SIZE		Credit	Credit	Non-	FACILITY SIZE		Credit	Non-	FTES	Appren
	FTES	Student	Credit	Gross	FTES		Student	Credit	Gross	FTES		FTES		
		Headcnt	FTES	Sq Ft	LS'd				Sq Ft	LS'd				
City	13,638	19,868	1,627	773,408	297	333	485	40	18,883	7	12,961	1,627	297	
East	18,516	37,201	893	783,606	862	452	908	22	19,132	21	18,598	1,162	862	
Harbor	6,658	13,109	136	429,917	0	163	320	3	10,497	0	6,389	109	0	
Mission	5,289	11,063	267	273,479	397	129	270	7	6,677	10	4,940	228	397	
Pierce	12,775	23,927	330	672,176	0	312	584	8	16,412	0	12,775	216	0	
Southwest	4,955	9,755	732	402,865	0	121	238	18	9,836	0	4,606	362	0	
Trade-Tech	11,590	19,348	522	856,947	0	283	472	13	20,923	0	10,506	659	0	33,500
Valley	12,558	25,269	370	632,707	0	307	617	9	15,448	0	11,854	447	0	
West	6,167	14,441	333	462,268	69	151	353	8	11,287	2	5,768	357	69	
ITV	695	2,938	0	1,782	0	17	72	0	44	0	509	0		
Total	92,841	176,919	5,209	5,289,155	1,625	2,267	4,320	127	129,138	40	88,906	5,167	1,625	33,500

*2005-06 Funded Base FTES plus Funded Growth FTES. Colleges that declined below 2005-06 base have their fully-restored base equal to 2005-06 funded base before the decline in each funding cat

2006-2007 GROWTH REVENUE CALCULATION

2006-2007 LACCD
FUNDED GROWTH RATES

Type	Rate
Credit FTES	\$3,636.83
Credit HeadCnt FTES	\$201.28
NonCredit FTES	\$2,143.17
M&O SqFtge Rate	\$7.99
M&O LseFTES Rate	\$342.26

growth rate: 2.44%						
	Credit	Credit Std HC	NonCr	M&O	LseFTES	Total
	Revenue	Revenue	Revenue	Revenue	Revenue	Growth
	\$8,243,827	\$869,458	\$272,553	\$1,031,769	\$13,575	\$10,431,182
City	1,211,030	97,639	85,158	150,870	2,479	1,547,176
East	1,644,131	182,822	46,716	152,860	7,201	2,033,730
Harbor	591,173	64,425	7,116	83,865	0	746,579
Mission	469,629	54,366	13,947	53,348	3,320	594,610
Pierce	1,134,346	117,588	17,251	131,123	0	1,400,308
Southwest	440,023	47,940	38,277	78,588	0	604,828
Trade-Tech	1,029,095	95,084	27,324	167,167	0	1,318,670
Valley	1,115,087	124,185	19,336	123,424	0	1,382,032
West	547,568	70,971	17,428	90,176	575	726,718
ITV	61,745	14,438	0	348	0	76,531
Total	8,243,827	869,458	272,553	1,031,769	13,575	10,431,182

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8/25/2006

Calculation of College Allocation Base Revenue

	2004-05					2005-06					2006-07				
	Base	COLA	AdjGrowth	Total	Base	COLA	AdjGrowth	Total	Base	COLA	Growth	Total			
	Restrn	2.41%	12.39%			Adjust.	4.23%			2.44%					
City	50,686,610	1,221,546	3,896,844	55,805,000	2,401,471	58,206,471	2,462,135	0	60,668,606	321,599	60,990,205	3,610,621	1,547,176	66,148,002	
East	58,819,664	1,417,554	10,748,145	70,985,363	2,801,416	73,786,779	3,121,181	2,074,673	78,982,633	470,087	79,452,720	4,703,601	2,033,730	86,190,051	
Harbor	25,324,221	610,314	1,848,357	27,782,892	1,050,727	28,833,619	1,219,662	0	30,053,281	176,316	30,229,597	1,789,592	746,579	32,765,768	
Mission	(173,161)	20,780,739	500,816	23,708,778	378,907	24,087,685	1,018,909	0	25,106,594	(424,220)	24,682,374	1,461,197	594,610	26,738,181	
Pierce	42,759,987	1,030,516	6,659,661	50,450,164	1,940,419	52,390,583	2,216,122	1,165,890	55,772,595	325,609	56,098,204	3,321,014	1,400,308	60,819,526	
Swest	20,919,704	504,165	1,853,305	23,277,174	961,202	24,238,376	1,025,283	0	25,263,659	55,886	25,319,545	1,498,917	604,828	27,423,290	
Trade	44,734,828	1,078,109	2,744,960	48,557,897	1,831,821	50,389,718	2,131,485	0	52,521,203	307,386	52,828,589	3,127,452	1,318,670	57,274,711	
Valley	47,639,268	1,148,106	1,849,698	50,637,072	2,042,700	52,679,772	2,228,354	0	54,908,126	342,772	55,250,898	3,270,853	1,382,032	59,903,783	
West	26,184,853	631,055	786,738	27,602,646	1,086,676	28,689,322	1,213,558	0	29,902,880	182,348	30,085,228	1,781,045	726,718	32,592,991	
Coll Tot	(173,161)	337,849,874	8,142,181	32,814,931	378,806,986	14,495,339	393,302,325	16,636,689	3,240,563	413,179,577	1,757,783	414,937,360	24,564,292	10,354,651	449,856,303
ITV	(11,739)	2,326,344	56,065	562,116	2,944,525	76,209	3,020,734	127,777	0	3,148,511	(57,271)	3,091,240	183,001	76,531	3,350,772
DistOfc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DW/Undist	184,900	(369,800)	(8,912)	(826,002)	(1,204,714)	597,906	(606,808)	(25,668)	(13,465,285)	(14,097,761)	844,973	(13,252,788)	(784,565)	0	(14,037,353)
Total	0	339,806,418	8,189,334	32,551,045	380,546,797	15,169,454	395,716,251	16,738,798	0	402,230,327	2,545,485	404,775,812	23,962,728	10,431,182	439,169,722

*Includes 3rd year of 0304 decline restoration for I (-\$11,739) and M (-\$173,161); 2nd yr of 0405 decl rest'n at M(-413,001); 1st yr for C(-81,375), S(-105,407), I(-60,290); 0506 PFE Restor'n (\$2,545,485)

FUNDED GROWTH CALCULATION
BASED ON "WINDOW SHADE" METHOD

- Credit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 2.44%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%
City	2.44%									
East	2.44%									
Harbor	2.44%									
Mission	2.44%									
Pierce	2.44%									
Southwest	2.44%									
Trade-Tech	2.44%									
Valley	2.44%									
West	2.44%									
ITV	2.44%									
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
East	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Harbor	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Mission	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Pierce	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Southwest	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Trade-Tech	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Valley	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
West	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
ITV	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	332.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332.99
East	452.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	452.08
Harbor	162.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.55
Mission	129.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.13
Pierce	311.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.91
Southwest	120.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.99
Trade-Tech	282.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282.97
Valley	306.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.61
West	150.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.56
ITV	16.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.98
Total	2,266.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,266.76

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	1,211,030	0	0	0	0	0	0	0	0	0	1,211,030
East	1,644,131	0	0	0	0	0	0	0	0	0	1,644,131
Harbor	591,173	0	0	0	0	0	0	0	0	0	591,173
Mission	469,629	0	0	0	0	0	0	0	0	0	469,629
Pierce	1,134,346	0	0	0	0	0	0	0	0	0	1,134,346
Southwest	440,023	0	0	0	0	0	0	0	0	0	440,023
Trade-Tech	1,029,095	0	0	0	0	0	0	0	0	0	1,029,095
Valley	1,115,087	0	0	0	0	0	0	0	0	0	1,115,087
West	547,568	0	0	0	0	0	0	0	0	0	547,568
ITV	61,745	0	0	0	0	0	0	0	0	0	61,745
Total	8,243,827	0	0	0	0	0	0	0	0	0	8,243,827

FUNDED GROWTH CALCULATION
BASED ON "WINDOW SHADE" METHOD

- Student HeadCount Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 2.44%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%
City	2.44%									
East	2.44%									
Harbor	2.44%									
Mission	2.44%									
Pierce	2.44%									
Southwest	2.44%									
Trade-Tech	2.44%									
Valley	2.44%									
West	2.44%									
ITV	2.44%									
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
East	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Harbor	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Mission	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Pierce	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Southwest	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Trade-Tech	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Valley	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
West	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
ITV	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	485.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.08
East	908.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.28
Harbor	320.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.07
Mission	270.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.10
Pierce	584.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	584.19
Southwest	238.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.17
Trade-Tech	472.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	472.39
Valley	616.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616.97
West	352.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.59
ITV	71.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.73
Total	4,319.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,319.57

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	97,639	0	0	0	0	0	0	0	0	0	97,639
East	182,822	0	0	0	0	0	0	0	0	0	182,822
Harbor	64,425	0	0	0	0	0	0	0	0	0	64,425
Mission	54,366	0	0	0	0	0	0	0	0	0	54,366
Pierce	117,588	0	0	0	0	0	0	0	0	0	117,588
Southwest	47,940	0	0	0	0	0	0	0	0	0	47,940
Trade-Tech	95,084	0	0	0	0	0	0	0	0	0	95,084
Valley	124,185	0	0	0	0	0	0	0	0	0	124,185
West	70,971	0	0	0	0	0	0	0	0	0	70,971
ITV	14,438	0	0	0	0	0	0	0	0	0	14,438
Total	869,458	0	0	0	0	0	0	0	0	0	869,458

FUNDED GROWTH CALCULATION
BASED ON "WINDOW SHADE" METHOD

- NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 2.44%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%
City	2.44%									
East	2.44%									
Harbor	2.44%									
Mission	2.44%									
Pierce	2.44%									
Southwest	2.44%									
Trade-Tech	2.44%									
Valley	2.44%									
West	2.44%									
ITV	2.44%									
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
East	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Harbor	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Mission	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Pierce	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Southwest	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Trade-Tech	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Valley	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
West	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
ITV	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	39.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.73
East	21.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.80
Harbor	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.32
Mission	6.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.51
Pierce	8.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.05
Southwest	17.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.86
Trade-Tech	12.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.75
Valley	9.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.02
West	8.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.13
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	127.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.17

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	85,158	0	0	0	0	0	0	0	0	0	85,158
East	46,716	0	0	0	0	0	0	0	0	0	46,716
Harbor	7,116	0	0	0	0	0	0	0	0	0	7,116
Mission	13,947	0	0	0	0	0	0	0	0	0	13,947
Pierce	17,251	0	0	0	0	0	0	0	0	0	17,251
Southwest	38,277	0	0	0	0	0	0	0	0	0	38,277
Trade-Tech	27,324	0	0	0	0	0	0	0	0	0	27,324
Valley	19,336	0	0	0	0	0	0	0	0	0	19,336
West	17,428	0	0	0	0	0	0	0	0	0	17,428
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	272,553	0	0	0	0	0	0	0	0	0	272,553

FUNDED GROWTH CALCULATION
BASED ON "WINDOW SHADE" METHOD

- M&O Gross Square Footage Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 2.44%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%
City	2.44%									
East	2.44%									
Harbor	2.44%									
Mission	2.44%									
Pierce	2.44%									
Southwest	2.44%									
Trade-Tech	2.44%									
Valley	2.44%									
West	2.44%									
ITV	2.44%									
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
East	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Harbor	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Mission	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Pierce	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Southwest	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Trade-Tech	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Valley	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
West	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
ITV	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	18,883.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,883.22
East	19,132.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,132.21
Harbor	10,496.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,496.68
Mission	6,677.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,677.15
Pierce	16,411.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,411.58
Southwest	9,836.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,836.18
Trade-Tech	20,922.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,922.87
Valley	15,447.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,447.92
West	11,286.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,286.55
ITV	43.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.51
Total	129,137.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,137.86

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	150,870	0	0	0	0	0	0	0	0	0	150,870
East	152,860	0	0	0	0	0	0	0	0	0	152,860
Harbor	83,865	0	0	0	0	0	0	0	0	0	83,865
Mission	53,348	0	0	0	0	0	0	0	0	0	53,348
Pierce	131,123	0	0	0	0	0	0	0	0	0	131,123
Southwest	78,588	0	0	0	0	0	0	0	0	0	78,588
Trade-Tech	167,167	0	0	0	0	0	0	0	0	0	167,167
Valley	123,424	0	0	0	0	0	0	0	0	0	123,424
West	90,176	0	0	0	0	0	0	0	0	0	90,176
ITV	348	0	0	0	0	0	0	0	0	0	348
Total	1,031,769	0	0	0	0	0	0	0	0	0	1,031,769

FUNDED GROWTH CALCULATION
BASED ON "WINDOW SHADE" METHOD

- M&O Lease FTES Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 2.44%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	2.44%										
East	2.44%										
Harbor	2.44%										
Mission	2.44%										
Pierce	2.44%										
Southwest	2.44%										
Trade-Tech	2.44%										
Valley	2.44%										
West	2.44%										
ITV	2.44%										
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
East	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Harbor	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Mission	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Pierce	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Southwest	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Trade-Tech	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Valley	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
West	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
ITV	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Average	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	7.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.24
East	21.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.04
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.70
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	39.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.66

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	2,479	0	0	0	0	0	0	0	0	0	2,479
East	7,201	0	0	0	0	0	0	0	0	0	7,201
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	3,320	0	0	0	0	0	0	0	0	0	3,320
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	575	0	0	0	0	0	0	0	0	0	575
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	13,575	0	0	0	0	0	0	0	0	0	13,575

2006-07 FINAL BUDGET
- CALCULATION OF NEED ASSESSMENT -

	2006-2007 Total Revenues w/o BasSkills	2005-06 Final Budget w/o BasSkills	Need 102.14%	2006-2007 Net Revenues Less Need	One-Qtr Adjustment			2006-2007 Adjusted Revenues
					25% Calculation	Adjust	Need Adjustment	
City	58,530,792	54,422,430	55,589,327	2,941,465	(735,366)	735,366	0	58,530,792
East	74,622,334	67,538,566	68,986,692	5,635,642	(1,408,911)	1,408,911	0	74,622,334
Harbor	28,393,628	25,196,624	25,736,877	2,656,751	(664,188)	664,188	0	28,393,628
Mission	22,952,992	21,335,909	21,793,382	1,159,610	(289,903)	289,903	0	22,952,992
Pierce	53,091,727	48,139,100	49,171,273	3,920,454	(980,114)	980,114	0	53,091,727
Southwest	23,380,793	19,628,582	20,049,448	3,331,345	(832,836)	832,836	0	23,380,793
Trade-Tech	48,814,971	45,121,119	46,088,582	2,726,389	(681,597)	681,597	0	48,814,971
Valley	51,300,968	47,363,796	48,379,346	2,921,622	(730,406)	730,406	0	51,300,968
West	28,447,386	25,388,982	25,933,359	2,514,027	(628,507)	628,507	0	28,447,386
ITV	2,770,233	1,395,430	1,425,350	1,344,883	(336,221)	336,221	0	2,770,233
Total	392,305,824	355,530,538	363,153,636	29,152,188	(7,288,049)	7,288,049	0	392,305,824

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08/25/06

(7,288,049) = Total of negatives

0 = Total of positives

SCHEDULE OF COLLEGE DEFICIT REPAYMENTS

	2000-2001			2001-2002			2002-2003			2003-2004			2004-2005		
	1st Yr Reductn (in 0203)	2nd Yr Reductn (in 0304)	3rd Yr Reductn (in 0405)	1st Yr Reductn (in 0304)	2nd Yr Reductn (in 0405)	3rd Yr Reductn (in 0506)	1st Yr Reductn (in 0405)	2nd Yr Reductn (in 0506)	3rd Yr Reductn (in 0607)	1st Yr Reductn (in 0506)	2nd Yr Reductn (in 0607)	3rd Yr Reductn (in 0708)	1st Yr Reductn (in 0607)	2nd Yr Reductn (in 0708)	3rd Yr Reductn (in 0809)
City															
East															
Harbor	(1,331,969)	(443,990)	forgiven	forgiven	forgiven	forgiven									
Mission															
Pierce															
Southwest	(70,849)	(23,616)	forgiven	forgiven	forgiven	forgiven									
Trade-Tech															
Valley															
West															
ITV	(34,073)	(11,358)	(11,358)	(11,358)	(11,358)	(11,358)									
Total	(1,436,891)	(478,964)	(11,358)	(11,358)	(11,358)	(11,358)	(7,281,506)	(288,293)	(288,293)	(1,292,740)	(420,744)	(70,124)	(70,124)	(140,248)	(1,113,332)

	2005-06			DEFICITS TO BE PAID BACK IN 0607		
	1st Yr Reductn (in 0708)	2nd Yr Reductn (in 0809)	3rd Yr Reductn (in 0910)	From 0203 Total Reduction	From 0304 Deficit	From 0405 Deficit
City	0	0	0	0	0	0
East	0	0	0	0	0	0
Harbor	0	0	0	(777,218)	(526,143)	(70,124)
Mission	0	0	0	0	0	0
Pierce	0	0	0	0	0	0
Southwest	0	0	0	(273,528)	(273,528)	0
Trade-Tech	0	0	0	(434,571)	(434,571)	0
Valley	0	0	0	0	0	0
West	0	0	0	(552,227)	(362,067)	0
ITV	0	0	0	0	0	0
Total	0	0	0	(2,037,544)	(1,596,309)	(70,124)



Funding Methodology

LOS RIOS COMMUNITY COLLEGE DISTRICT

XYZ BUDGETS

In recommending approval of the annual budget, the District actually presents three different budget scenarios. These scenarios are known as the X, Y, and Z Budgets. The X Budget is the most conservative budget projection for the District. It generally is base appropriations plus COLA. If the District has added sections to achieve growth, those costs are included in the X budget. COLA is the only continuing funding source included as it is not dependent upon serving additional students. Other budget assumptions in the X Budget anticipate a relatively conservative amount of lottery proceeds and one-time sources above committed levels. The 2009-10 X budget reflects the proposed reduction to base funding as well as reductions in one-time sources required to support on-going costs.

The Y Budget is a conservative, yet mid-range budget forecast. Generally Y budget would include growth at the District's constrained growth rate. However, this budget reflects no growth and carries the reduction to base from X. Lottery proceeds above the X level are also forecasted.

Lastly, the Z Budget is the most optimistic forecast. In years when growth is appropriated in the system budget, the Z budget would include growth above the District's constrained rate. The District can be funded above its "cap" if other districts do not earn their full growth entitlement. However, the Z Budget for 2009-10 only includes lottery proceeds.

In recommending the approval of the annual budget, the District recommends the Board of Trustees approve the Z Budget (most optimistic). However, spending is limited to the X level (most

conservative) until projected revenues in Y and Z are actually achieved. By adopting the Z Budget, the Board of Trustees offers the flexibility to the District to operate programs contingent upon recognized revenues.

The X, Y, and Z Budget format has served the District very well for many years. While it does require additional budgeting oversight by the District, it provides a conservative approach and flexible tool to allow the District to adjust operations based upon the actual activities in the District, which are largely unknown at the inception of the academic year.

ALLOCATION MODEL

For nearly twenty years the District has utilized a rather sophisticated method of allocating its financial resources to meet the programmatic and operational requirements of the District. This allocation model includes language that has been negotiated with the represented collective bargaining units of the District to allocate funds for salary benefit compensation based upon a percentage of specific General Fund revenues. In addition, formulas have been developed for the remaining financial resources for the operation of the District. Allocations of these funds undergo a shared governance process which originates at the college and is processed through the District Office Administration and ultimately the District-wide Budget Committee and Board of Trustees. These non-salary and compensation related discretionary funds are known in the District as Program Development Funds.

Following is a summation of the allocation methodology utilized in Los Rios Community College District for funds related to the "Bucket"/Compensation Funds and Program Development Funds.



Funding Methodology

PROGRAM DEVELOPMENT FUNDS

Program Development Funds (PDF) refer to the 20% of funds available of new monies after distribution of the 80% Bucket revenues. This 20% of new revenues is utilized to fund the increasing operational costs of administering the District, including utilities, some classified growth positions, all management growth positions, the increasing costs of supplies and materials, as well as program improvement costs. In order to administer these 20% Program Development Funds, priorities are established and the District Budget Committee reviews the recommendations. Allocations are set up for many of the components of the Program Development Funds. Outlined below is a summary of the formulas and allocations utilized for the administration of the Program Development Funds.

College Discretionary Funds

A major area of PDF is support for the colleges' operational costs. A formula is used to distribute continuing PDF funds to the colleges. The allocation is referred to as the College Discretionary Funds or CDF. Although the components of the formula are linked to select areas of operating the colleges, there is no restriction regarding how each college uses or allocates its CDF. In other words, the colleges are not required to use funds generated from the square footage component to support facility related costs.

There are four basic components in the CDF formula:

- Base
- WSCH
- Square Footage
- FTE

The first, Base, recognizes that each college requires a basic amount to meet operational needs. Each college's base level is

unique and was determined as part of the revision to the formula during the 2001-02 year.

WSCH is the determinant for the single largest component of the formula. The component is intended to provide the funds necessary to support the operational costs associated with classroom instruction. The WSCH amounts are taken from the 4th Week Census Enrollment reports for the Fall and Spring terms, the 11th Week Census from the Fall term, and the Summer Enrollment converted to an annual WSCH basis. The Spring term report is from the Spring term preceding the fiscal year. This term is used in order to complete the calculation and allocation during the Fall term.

The primary term reports are averaged and then the Summer term is added to that average. By using the 11th week Census for Fall, an incentive for retention is incorporated into the calculation.

When the WSCH level is determined it is then multiplied by a per hour rate, currently \$6.41. The rate per WSCH is also the only component in the formula that is improved by the COLA rate for the fiscal year.

The total square footage information for each college is taken from the facilities inventory report filed with the State in October of each year. This component recognizes the cost to operate the plant increases as facilities are added. The square footage is adjusted for bookstore facilities and the Hughes Stadium at SCC. The total square footage is then multiplied by \$0.30.

In addition, there is a square footage utilization factor that divides the WSCH for each college by the Assigned Square Footage. This factor recognizes that higher utilization of space is likely more costly as well.



Funding Methodology

Lastly, there is a staff development factor of \$20.00 per full-time-equivalent position to provide a basic level of funding for professional development of staff.

College and District Discretionary funds have been reduced by 10% from the 2008-09 Tentative Budget level as a cost saving measure to balance the 2009-10 budget.

OTHER PDF FORMULAS/ALLOCATIONS

Staff Development

State funding for staff development was eliminated a few years ago. The District has continued to fund Staff Development activities through PDF. The allocation is distributed using a formula with two components: FTES and FTE. Each component is weighted 50:50 and the appropriation distributed accordingly.

Plant and Equipment

Plant and Equipment is a block grant from the State that for many years was two separate allocations: Scheduled Maintenance and Special Repairs Funds (SMSR) and State Instructional Equipment

and Library Materials Funds (SIEF&LM). Historically, the State equally funded the two programs. When the programs were combined in a block grant, the District chose to continue to designate one-half for SMSR and one-half to SIEF&LM. SMSR are allocated based upon need as determined by each college's VPA working with Facilities Management. The SIEF&LM funds are distributed to the colleges based upon FTES. The State has returned to separate allocations for these two programs. However, if the funding should again be made as a block grant, then the allocation to each component would be considered by the District Budget Committee.

Retiree Health Benefits

In addition to providing for the operational costs of administering the District, funds must be set aside for increasing costs in retiree benefits and other ongoing non-compensation costs. These funds come out of Program Development Funds as well.

Los Rios Community College District
Proposed Allocation of Program Development Funds
and Selected Categorical Programs
2009-10 District Strategies

	District-Wide						Total	
	ARC	CRC	FLC	SOC	DO/FM	Continuing Costs	One-Time Only	Total
A. STUDENT SUCCESS								
1) <u>Counseling Expansion</u>								
a) Additional Adjunct Staffing (900:1) - 5.10 FTE @ \$68,065	127,963	100,736	17,016	101,417			347,132	347,132
Total Counseling Expansion	127,963	100,736	17,016	101,417			347,132	347,132
2) <u>Out-of-State Tuition Allocation</u>								
a) International Capital Outlay Fee Revenue Allocation	234,824						234,824	234,824
Total Out-of-State Fees Above Base	234,824	65,184	25,613	180,643			468,147	468,147
b) Allocate to Instructional Equipment	(234,824)	65,184	25,613	180,643			702,971	702,971
Total Out-of-State Tuition Allocation	196,707	65,184	25,613	180,643			468,147	468,147
3) <u>Support Categorical Programs</u>								
a) ARRA Funding to Student Services Programs	6,105	450,243	192,175	333,002			1,076,711	1,076,711
4) <u>Other Student Support Services</u>								
a) Student Access Card - ASG Revenue Offset (Growth)	1,382						1,382	1,382
b) Degree Audit Program	63,128						63,128	63,128
Total Other Student Support Services	64,510						63,128	64,510
Total Strategy A - Student Success	70,615	774,913	137,815	615,062			1,955,118	1,956,500
B. TEACHING AND LEARNING EFFECTIVENESS								
1) <u>Program Expansion/Maintenance</u>								
a) Improve Full-Time:Part-Time Ratio (Phase III of IV - defer)								
b) ARRA funding for Part-Time Faculty Programs/Apprenticeship	137,333	79,283					216,616	216,616
c) Faculty Stipends (Performing Arts, Athletics, Other)	19,380	1,723		37,093			56,473	58,196
d) Faculty Stipends (Department Chair, Adjunct Evaluations)		1,634					1,634	1,634
e) Increase Substitute Pay Rate - no increase for 2009-10								
Total Program Expansion	137,333	98,663	3,357	37,093			273,089	276,446
2) <u>Instructional Equipment & Library Materials Funds (SIEF&LM)</u>								
a) College Allocation for 2009-10 (State Funds - prior year)	(2,996)	(1,255)	(708)	(2,239)			(7,198)	(7,198)
b) College Allocation for 2009-10 (Special Capital Outlay Fee)	97,724	40,946	23,091	73,063			234,824	234,824
Total SIEF&LM	94,728	39,691	22,383	70,824			227,626	227,626
3) State Lottery Funds - Allocated using FTES	299,247	125,384	70,706	223,730			719,067	719,067
4) ARRA Funds - Basic Skills/Nursing/Course Renumbering	72,838	14,635	3,597	5,895			100,638	100,638
Total Strategy B - Teaching & Learning Effectiveness	210,171	507,273	96,686	337,542			1,320,420	1,323,777

Los Rios Community College District
Proposed Allocation of Program Development Funds
and Selected Categorical Programs
2009-10 District Strategies

	District-Wide						Total	
	ARC	CRC	FLC	SCC	DO/FM	Continuing Costs	One-Time Only	Total
C. ACCESS AND GROWTH								
1) <u>Maintain Programs</u>								
a) College Operation/Discretionary Funds								
Formula Increase - 2009-10 Final	256,195	175,226	88,151	214,139			733,711	733,711
2007-08 Final								
Total Operational \$ Increase Formula								
b) Facility Maintenance - \$0.50/GSF	42,000				18,534		42,000	42,000
c) Solano CCD Memorandum of Understanding (Apprenticeship)							18,534	18,534
d) Police Equipment							185,262	185,262
e) JPA - Public Safety Agencies	185,262						185,262	185,262
Total College Operational/Discretionary Funds	483,457	175,226	88,151	214,139	18,534		979,507	979,507
2) <u>Cosumnes River College</u>								
a) Prop. 218 Assessment New Elk Grove Center Site		26,500					26,500	26,500
Total Cosumnes River College Facilities		26,500					26,500	26,500
3) <u>Sacramento City College</u>								
a) Davis Rents/Lease and Maintenance				63,616			63,616	63,616
b) Aero Hangar Rents/Lease and Maintenance				3,700			3,700	3,700
Total Sacramento City College Facilities				67,316			67,316	67,316
4) <u>Districtwide Needs</u>								
a) Utilities Rate Increase						300,000		300,000
Total Districtwide Projects						300,000		300,000
5) <u>Plant Maintenance & Enhancement</u>								
a) Scheduled Maintenance/Special Repairs (SMSR) Program								
1. State Funds (Prior Year - Final Recalculation)	(7,198)						(7,198)	(7,198)
2. District Match	(7,198)						(7,198)	(7,198)
Total SMSR	(14,396)						(14,396)	(14,396)
b) Facilities Master Plans	54,000						54,000	54,000
Total Plant Maintenance & Enhancement	39,604						39,604	39,604
Total Strategy C - Access and Growth	339,604	483,457	88,151	281,455	18,534	326,500	1,086,427	1,412,927
D. COMMUNITY, ECONOMIC and WORKFORCE DEVELOPMENT								
1) <u>Community Outreach</u>								
a) ARRA Funds for Economic Development Programs							174,650	174,650
Total Community Outreach							174,650	174,650
Total Strategy D - Community, Economic and Workforce Development							174,650	174,650

\$ 7,906,846
<u>7,173,135</u>
\$ 733,711

Los Rios Community College District
Proposed Allocation of Program Development Funds
and Selected Categorical Programs
2009-10 District Strategies

	District-Wide						Total	
	ARC	CRC	FLC	SCC	DO/FM	Continuing Costs	One-Time Only	Total
E. ORGANIZATIONAL EFFECTIVENESS								
1) <u>Employee Training/Development & Recruiting Costs</u>								
a) Staff Development - District Funds	67,095	29,314	17,196	52,431	8,964		175,000	175,000
b) Less: \$75,000 Continuing from PDF (2004-05)	(29,488)	(12,410)	(5,947)	(23,725)	(3,430)		(75,000)	(75,000)
c) Staff Development - Net 2009-10 PDF	37,607	16,904	11,249	28,706	5,534		100,000	100,000
d) Adjunct - Sexual Harassment Prevention Training							130,500	130,500
e) Equal Employment Opportunity Funds (State Funds)							18,470	18,470
f) Equal Employment Opportunity Funds (ARRA Funds)							3,615	3,615
Total Employee Training/Dev. Costs	37,607	16,904	11,249	28,706	5,534		252,585	252,585
2) <u>Classified Staff Allocations</u>								
a) Reclassification Review Board, estimate						75,000		75,000
b) Child Care Centers - Reclassification and PERS Support	80,239	55,241		60,799			196,279	196,279
c) Child Care Centers - ARRA Funds (Tax Bail Out)							18,892	18,892
Total Classified Staff Allocations	80,239	55,241		60,799		75,000	215,171	290,171
3) <u>Management</u>								
a) Salary Support for Interim Assignments					5,146		70,091	70,091
b) Management	14,359	64,945				14,359	14,359	14,359
Total Management Allocations	14,359	64,945			5,146	14,359	70,091	84,450
4) <u>Other - Compensation formula shortfall</u>								
Total	1,815,000						1,815,000	1,815,000
5) <u>Non-Instructional Equipment*</u>								
a) Allocate using General Purpose FTE	282,492	129,145	80,108	229,730	24,850		746,325	746,325
Total Net Non-Instructional Equipment	282,492	129,145	80,108	229,730	24,850		746,325	746,325
<i>* A portion of these funds may be converted to support backfill for sick leave</i>								
6) <u>Information Technology (District-wide)</u>								
a) Operational Costs	1,118,075						1,118,075	1,118,075
b) Replace Switches, Servers, other equipment	242,550						242,550	242,550
c) PeopleSoft Licensing Agreements Sinking Fund	65,000						65,000	65,000
Total Information Technology (District-wide)	1,425,625						1,425,625	1,425,625
7) <u>Other Projects</u>								
a) Preparedness Assessment Team (PAT) Recommendations - Phase 2							240,000	240,000
Total Other Projects							240,000	240,000
8) <u>Organizational Costs</u>								
a) Legal, Audit & Actuarial Services							196,000	196,000
b) Dues & Memberships							85,000	85,000
Total Organizational Costs							281,000	281,000
Total Strategy E - Organizational Effectiveness	4,022,461	400,338	91,357	319,235	35,530	89,359	5,045,797	5,135,156
GRAND TOTAL	4,817,501	2,165,981	414,009	1,553,294	54,064	420,598	9,582,412	10,003,010

SAN DIEGO COMMUNITY COLLEGE DISTRICT**ADMINISTRATIVE PROCEDURES****CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES****AP 6200.3 Campus Budget Model**

Office(s) of Primary Responsibility:

Vice Chancellor of Business Services
Vice Presidents of Administrative Services
Budget Manager

A. Purpose/Scope

As part of Budget Preparation - Policy BP 6200 Budget Preparation, the District provides a method for allocating General Fund resources to each campus. The allocation method is provided through the calculations contained in each year's Campus Budget Model.

In order to complete the Campus Budget Model and develop the annual budget, there are several documents that need to be prepared by campus and/or District Office staff, and are addressed in this Procedure. They are:

- Collecting and Summarizing FTES Information
- Computing FTEF Allocations and Campus FTEF Budget Plans
- Computing Department Chair ESU's, Reassign Time FTEF, and 11-Month Contracts
- Determining Current Year Salary & Benefit Amounts (Contract Positions)
- Computing the Annual Rates for Adjunct, Overload, Substitutes, and ESU's
- Computing Pro-Rata Allocations
- Determining Other Adjusting Contractual Items
- Computing Discretionary Funding
- Funding for Sabbatical Leaves
- Funding for Vacant Positions
- Funding for Faculty Promotions
- Reconciling Budget Model and campus Budget Alignments

B. Collecting and Summarizing FTES Information

At the beginning of the budget cycle, typically around February of each year, the Research section of Student Services will provide an Excel worksheet containing projected FTES for the current fiscal year. The FTES will be summarized by campus, and includes actual FTES earned. The data will be broken down by term (i.e. Summer, Fall, Intersession, and Spring). A further breakdown will be by resident credit, non-resident credit, non-credit, in-service, and FTES generated through DSPS. The worksheet will be updated with P-1, P-2 and Final information.

C. Computing FTEF Allocations and Campus FTEF Budget Plans

FTEF funding is based on actual FTES earned in the prior year. After the FTES worksheet has been received, the information is entered into the Campus Budget Model, as defined in each section. The calculations determine the level of funded FTEF by term, based on the current Board or Chancellor's Cabinet approved productivity factor (FTES/FTEF) per term.

Once the Budget Model is distributed to the campuses, each campus prepares an annual FTEF budget plan. This plan indicates the total FTEF to be offered by term, and the total FTEF to be scheduled for that year. If the FTEF included in the budget plan exceeds the FTEF funded through the Budget Model, the campus budget plan will explain how the additional cost for the unfunded FTEF will be covered.

Each campus will also provide a worksheet that lists the actual classroom contract FTEF, by faculty member, for each classroom contract instructor funded from General Fund Unrestricted budget.

D. Computing Department Chair ESU's , Reassign Time FTEF, and 11-Month Contracts

Included in the funded FTEF calculations are the amounts for Department Chair reassign time, ESU's, 11-month contracts, and other Board Approved reassigned time, based on current contract provisions for each faculty unit. To calculate this additional FTEF, the campuses will provide a worksheet, detailing all calculations for Department Chairs. These calculations, per existing contracts, are based on prior year actual FTEF by Department. The other Board Approved Reassigned Time remains unchanged unless the Board or Chancellor's Cabinet approves additional reassigned time.

E. Determining Current Year Salary & Benefit Amounts (Contract Positions)

Contract salary and benefit amounts for all contract faculty and staff positions are computed using the Access Position Budgeting Database. This database is maintained in the Budget Office and updated throughout the year. In January of each year, the campuses are to review and validate all contract positions allocated to their location. As changes are identified and the Budget Office notified, the database is updated. Each Campus will sign off with their approval, indicating that all positions are included and are valid.

F. Computing the Annual Rates for Adjunct, Overload, Substitutes, and ESU's

The Budget Office will update the funded rates for Adjunct, Overload and Classroom Substitute Assignments, based on prior year districtwide average actual salary and benefit costs and current year COLA agreements, and include these rates in the Campus Budget Model.

G. Computing Pro-Rata Allocations

The Budget Office will annually calculate the funded Pro-Rata FTEF by using the data contained in the E-Program. The FTEF amounts are based on the prior year actual assignments, and funding is provided for the additional costs of pro-rata when compared to the funded adjunct rates, up to the STRS Earning Limit. Funding in the Budget Model will include the non-classroom pro-rata assignments as well as the classroom assignments. Using 2009-10 as an example, pro-rata funding is calculated as follows:

Pro-rata salary + benefits (STRS earnings limit)	=	\$31,531
30% of annual adjunct salary + benefits	=	<u>\$11,657</u>
Addition annual cost for .60 FTEF pro-rata	=	\$19,874
Pro-rata funding = \$19,874/ .60 FTEF	=	\$33,123 per 1.0 FTEF

H. Determining Other Adjusting Contractual Items

Other Adjusting Contractual Items include such items as projections for service contracts, such as Academy classes at Miramar College, funding for UCSD classes taught by Mesa College faculty, allocations for DSPS match, Apprenticeship, Lottery, Family Literacy, and other special funded services. Each of these items are reviewed and adjusted on an annual basis.

I. Computing Discretionary Funding

The Discretionary Allocation is determined by actual credit and non-credit FTES earned in the prior year. As of 2008-09, the credit FTES for each campus was funded at \$140 per FTES, and Continuing Education was funded at \$135 per non-credit FTES. However, due to budget reduction decisions made by each campus during 2008-09, applicable to 2008-09 and 2009-10, the Discretionary funding rates were adjusted based on the reduction plan determined by each campus. Discretionary funding rates may be adjusted annually if a campus chooses to de-fund vacant contract positions and convert the savings to Discretionary funds via the Budget Model formula. Also, reductions in Discretionary funds will occur when a campus, based on a Board approved Agenda Item, gets approval to fund a new activity and/or make a change to a contract position(s), or any action wherein the campus agrees to fund the additional cost.

With the recommendation of the President, and approval of the District Budget Office, Discretionary funds, including non-credit FTES funds allocated to the credit campuses, may be used to cover academic non-classroom hourly salaries (1401 and 1402), classroom and non-classroom classified hourly assignments (2301 and 2401), and related benefits.

J. Funding for Sabbatical Leaves

In the agreement with the current collective bargaining agreements the sabbatical leave allocations are distributed as follows;

City College	7
Mesa College	9
Miramar College	4
Continuing Education	3

Funding for sabbatical leave replacements are provided as follows:

1. For full-year sabbaticals, as faculty receive 50% of their pay, the position will be 100% funded and replacement costs will come from the 50% savings.
2. For one semester sabbaticals, as faculty receive 100% of their pay, the campus will receive supplemental funding at 50% of the annual adjunct rate per the Budget Model.

Funding for sabbatical leave replacement shall be budgeted in a districtwide account, and transferred to campus budgets once the employee is on leave.

K. Funding for Vacant Positions

Vacant positions are funded as follows:

- Management Unit – Funded at Step E
- Supervisory Unit – Funded at Step D
- Office Technical Unit – Funded at Step C
- Food Service Workers Unit – Funded at Step C
- Maintenance and Operations Unit – Funded at Step C
- Police Officers Association – Funded at Step C
- Confidential Unit – Funded at Step C

Faculty Unit(s) – All vacancies are funded at the adjunct rate per the Budget Model. Once a vacancy is filled with a permanent employee, the difference between the adjunct rate and the starting rate for the new employee will be transferred to the campus budget. Funds for the difference between the adjunct rate and the starting rate are calculated by using the current salary schedule at class 2, step H, less the adjunct rate, times the number of vacancies as of July 1. This budget is held in a districtwide account and transferred as the position(s) are filled during the year.

L. Funding for Faculty Promotions

Each year various faculty members are recommended for promotions. Upon notification of approval, the campus will notify the Budget Office with the employee name and ID number. The Budget Office will then confirm the promotion with Human Resources, calculate the difference between the new salary and benefit cost, and transfer that amount of budget to the designated campus account. The budget for these promotions is held in a districtwide account during budget development and calculated base on prior three years experience.

M. Reconciling Budget Model Allocations and Campus Budget Alignments

As part of developing the Adopted Budget each year, the campuses distribute the funds, provided via the Budget Model, to line item accounts. The campus distributions must be reconciled to the Budget Model as follows:

1. 1000 Object Code (Academic Salaries)
 - 1.1 All funds allocated for academic salaries must remain in 1000 accounts.
 - 1.2 Academic Classroom (1101, 1102, 1103, 1301, and 1302) funds must remain within classroom accounts.
 - 1.3 Academic Non-Classroom (1201, 1203, 1401, 1402, and 1403) funds can be allocated to any academic non-classroom or classroom accounts.

2. 2000 Object Code (Classified Salaries)
 - 2.1 Classified classroom (2201, 2202, and 2401) funds can be allocated to any classified or academic classroom accounts.
 - 2.2 Classified non-classroom (2101, 2102, 2301, and 2304) funds can be allocated to any classified or academic accounts.

3. 3000 Object Code (Employee Benefits)

Funds allocated for employee benefits must remain in 3000 object code accounts until the Adopted Budget is approved. If savings in benefit accounts occur during the year, funds may be transferred via a Board Agenda. Campuses are encouraged to transfer such savings only into classroom salary accounts.

4. 4000-6000 Object Codes (Supplies and Materials, Other Operating, and Capital Outlay) – Discretionary Funds

- 4.1 Funds for 4000-6000 accounts are provided through the Budget Model from these sources:

- a. College Non-Credit Revenue
- b. Discretionary Funds Allocation
- c. Prop. 20 Lottery (Instructional supplies and materials only)

- 4.2 With the recommendation of the President, and approval of the District Budget Office, Discretionary Funds may be used to cover academic non-classroom hourly salaries (1401 and 1402), classroom and non-classroom classified hourly assignments (2301 and 2401), and related benefits.

- N. Campus Budget Document

As part of the annual budget development process, each campus is responsible for developing and publishing a budget document that summarizes the campus General Fund Unrestricted Budget, by department, by program, and by object code. This document is to assist with campus communication related to budget allocations as well as providing historical records on budget allocations.

Reference: BP 6300

Approved by Chancellor:

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL YEAR 2009-2010**

Appendix A

Adopted Budget August 24, 2009

	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	9,818.27	13,631.98	5,335.28	8,161.52	36,947.05
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) (as of 8-7-09)	136.50	186.35	75.55	73.12	
d. Funded Adjunct/Overload (Classroom)	144.02	203.14	76.89	179.32	
e. Total Classroom FTEF	280.52	389.49	152.44	252.44	
f. Dept. Chair Reassigned Time (per contract) (Funded under 1201 nonclassroom)	7.70	10.20	4.90	0.00	
g. Dept. Chair ESU's	199.03	256.85	131.64	0.00	
h. Prior Board Approved Other Reassigned Time	6.30	7.40	3.55	2.00	
FTEF FUNDING					
i. Budgeted Salaries Filled Contract	10,430,475	14,790,105	5,549,767	3,712,646	34,482,993
Budgeted Benefits Filled Contract	<u>2,559,871</u>	<u>3,506,174</u>	<u>1,364,799</u>	<u>1,098,416</u>	<u>8,529,260</u>
TOTAL FILLED	<u>12,990,346</u>	<u>18,296,279</u>	<u>6,914,566</u>	<u>4,811,062</u>	<u>43,012,253</u>
j. Adjunct/Overload rate & benefits	38,855	38,855	38,855	36,861	
k. Adjunct/Overload allocation (d x j)	<u>5,595,961</u>	<u>7,892,796</u>	<u>2,987,420</u>	<u>6,610,020</u>	<u>23,086,197</u>
l. Classroom Substitute rate & benefits	787	787	787	1,862	
m. Classroom Substitute allocation (e x l)	<u>220,859</u>	<u>306,647</u>	<u>120,016</u>	<u>470,173</u>	<u>1,117,695</u>
n. ESU Rate & Benefits	927	927	927	927	
o. ESU allocation (g x n)	184,505	238,100	122,030	0	544,635
p. Other reassigned time (h x j)	<u>244,786</u>	<u>287,526</u>	<u>137,935</u>	<u>73,721</u>	<u>743,969</u>
q. Dept. Chair reassigned time (f x j)	<u>299,183</u>	<u>396,320</u>	<u>190,389</u>		<u>885,892</u>
Total FTEF Allocations	19,535,639	27,417,668	10,472,356	11,964,977	69,390,640

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL YEAR 2009-2010**

Appendix A

Adopted Budget August 24, 2009

Balance of Contract Positions	City	Mesa	Miramar	CE	Total
1201 - Salary Filled - Deans & Academic Managers	1,317,956	1,549,652	1,117,376	1,370,964	5,355,948
1201 - Benefits Filled - Deans & Academic Managers	243,664	300,189	213,621	288,856	1,046,330
1201 - Salary Vacant - Deans & Academic Managers	0	0	142,560	0	142,560
1201 - Benefits Vacant - Deans & Academic Managers	0	0	26,336	0	26,336
1204 - Salary Filled - Dept. Chairs & Other Reassigned Time	868,400	1,962,774	636,415	360,753	3,828,342
1204 - Benefits Filled - Dept. Chairs & Other Reassigned Time	204,017	446,481	149,947	92,931	893,376
1205 - Salary Filled - Counselors, Librarians and Nurses	1,195,567	2,200,291	1,123,019	1,083,840	5,602,717
1205 - Benefits Filled - Counselors, Librarians and Nurses	286,269	509,510	249,142	257,572	1,302,493
1205 - Salary Vacant - Counselors, Librarians and Nurses	57,541	0	0	0	57,541
1205 - Benefits Vacant - Counselors, Librarians and Nurses	16,610	0	0	0	16,610
2101 - Salary Filled - Nonclassroom Support Staff	5,002,081	6,477,025	3,620,458	3,148,597	18,248,161
2101 - Benefits Filled - Nonclassroom Support Staff	2,130,749	2,859,471	1,470,096	1,335,809	7,796,125
2101 - Salary Vacant - Nonclassroom Support Staff	31,476	130,212	0	0	161,688
2101 - Benefits Vacant - Nonclassroom Support Staff	18,266	71,765	0	0	90,031
2201 - Salary Filled - Instructional Classroom Support Staff	1,201,099	1,730,169	1,167,927	1,023,395	5,122,590
2201 - Benefits Filled - Instructional Classroom Support Staff	543,910	766,093	526,034	508,497	2,344,534
2201 - Salary Vacant - Instructional Classroom Support Staff	0	43,248	0	91,260	134,508
2201 - Benefits Vacant - Instructional Classroom Support Staff	0	21,329	0	53,973	75,302
Total Contract Positions	13,117,605	19,068,209	10,442,931	9,616,447	52,245,192
Intersession Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
Intersession 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 = \$19,821 per FTEF	132,200	137,716	96,964	0	366,881
Summer Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
Actual Summer 2008	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 = \$19,821 per FTEF	1,675,056	2,150,930	910,396	2,187,162	6,923,543
Miramar Academies (In Service)			Miramar		Total
FTES 2008-2009 Projected as of July 2009			1,259.81		1,259.81
FTEF @ 14.45 FTES / FTEF			87.15		87.15
Allocation = \$19,821 per FTEF			1,727,400		1,727,400
<u>DISCRETIONARY ALLOCATION</u>	City	Mesa	Miramar	CE	Total
Lottery Grant Discretionary Allocation	<u>81,723</u>	<u>136,780</u>	<u>49,259</u>	<u>126,406</u>	<u>394,168</u>
FTES Discretionary Allocation					
Rate per FTES *	131.60	86.40	74.57	141.80	
Budgeted FTES	11,413.90	15,652.63	7,484.49	10,092.57	44,643.59
Sub-Total FTES Discretionary Allocation	<u>1,502,069</u>	<u>1,352,387</u>	<u>558,118</u>	<u>1,431,126</u>	<u>4,843,701</u>
College Non-Credit Discretionary Allocation					
Rate per FTES	2,153	2,153	2,153	0	2,153
Total Non-Credit FTES Projected as of P1	83.93	69.60	27.64	0.00	181.17
Sub-Total College Non-Credit Discretionary Allocation	<u>180,676</u>	<u>149,849</u>	<u>59,509</u>	<u>0</u>	<u>390,034</u>
Less Hourly Conversion Costs	<u>(30,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(30,541)</u>
Grand Total Discretionary Funding	<u>1,733,927</u>	<u>1,639,016</u>	<u>666,886</u>	<u>1,557,532</u>	<u>5,597,362</u>
* 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	36,194,427	50,413,539	24,316,933	25,326,119	136,251,018

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL YEAR 2009-2010**

Appendix A

Adopted Budget August 24, 2009

ADJUSTMENTS TO FORMULA

PLUS:

Adjusting Contractual Items

	City	Mesa	Miramar	CE	Total
Pro-Rata FTEF (Fall/Spring)	10,126	16,607	5,108	0,000	31,841
Pro-Rata Allocation (@ \$33,123 per FTEF Sal & Ben)	335,403	550,074	169,192		1,054,669
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
DSPS	71,235	66,058	5,666	786,473	929,432
Apprenticeship	563,498	0	0	140,775	704,273
Family Literacy	0	0	0	343,297	343,297
Lottery Budget Offset to Restricted	<u>(158,472)</u>	<u>(217,372)</u>	<u>(103,912)</u>	<u>(140,244)</u>	<u>(620,000)</u>
Total Adjusting Contractual Items	811,664	688,760	720,946	1,170,301	3,391,671
TOTAL Entitlement	<u>37,006,092</u>	<u>51,102,299</u>	<u>25,037,879</u>	<u>26,496,420</u>	<u>139,642,690</u>

GFU Adopted Budget Allocation (Continuous)	37,006,092	51,102,299	25,037,879	26,496,420	139,642,690
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PLUS:

Return of Ending Balances (Reserves Fund 1011)

	City	Mesa	Miramar	CE	Total
Balance As of 8-18-09	94,470	433,349	154,623	386,983	1,069,425
Budget for 2008-2009 PYE As of 8-18-09	<u>1,555</u>	<u>44,127</u>	<u>797</u>	<u>488</u>	<u>46,967</u>
Total Budget Fund 1011	<u>96,025</u>	<u>477,476</u>	<u>155,420</u>	<u>387,471</u>	<u>1,116,392</u>

Adjusted Allocation Continuous and One-Time

	<u>37,102,117</u>	<u>51,579,775</u>	<u>25,193,299</u>	<u>26,883,891</u>	<u>140,759,082</u>
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RECAP TOTAL CAMPUS ALLOCATIONS	City	Mesa	Miramar	CE	Total
GFU Continuous	37,006,092	51,102,299	25,037,879	26,496,420	139,642,690
GFU One-Time	96,025	477,476	155,420	387,471	1,116,392
GFR Lottery	<u>158,472</u>	<u>217,372</u>	<u>103,912</u>	<u>140,244</u>	<u>620,000</u>
Grand Total	<u>37,260,589</u>	<u>51,797,147</u>	<u>25,297,211</u>	<u>27,024,135</u>	<u>141,379,082</u>

RECAP OF FUNDED FTEF	City	Mesa	Miramar	CE	Total
Fall 2009	280.52	389.49	152.44	252.44	1,074.89
Spring 2009	280.52	389.49	152.44	252.44	1,074.89
Intersession 2010	6.67	6.95	4.89	0.00	18.51
Summer 2010	84.51	108.52	45.93	110.35	349.31
UCSD	<u>0.00</u>	<u>14.93</u>	<u>0.00</u>	<u>0.00</u>	<u>14.93</u>
Total Funded FTEF	<u>652.22</u>	<u>909.38</u>	<u>355.70</u>	<u>615.23</u>	<u>2,532.53</u>

PROJECTED FTES	City	Mesa	Miramar	CE	Total
Projected FTES @ 16.1 FTES/FTEF	10,501	14,641	5,727	9,905	40,774
Miramar FTES Roll from 2008-09	0	0	275	0	275
Projected 2009-10 FTES	10,501	14,641	6,002	9,905	41,049
State Funded FTES for 2009-2010					41,279

Worksheet A

Resource Allocation: If it were implemented for 05/06 with FTES Adjusted for Cañada for Summer 2003 and adjustments were made for negotiated salary increases and an allowance was made for unallocated resources.

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
04/05 Site Allocations	\$ 16,606,064	\$ 10,168,806	\$ 23,479,252	\$ 5,818,129	\$ 4,034,713	\$ 29,440,978	\$ 89,547,942
04/05 FTES	6,970	4,061	8,941				19,972
03/04 FTES	7,128	4,211	9,597				20,936
02/03 FTES	7,596	4,095	9,562				21,253
3 yr average	7,231	4,122	9,367				20,720
Percent of total	35%	20%	45%				

Allocate 80% of the existing funding to each college's base

Base Allocation	\$ 13,284,851	\$ 8,135,044	\$ 18,783,401				\$ 40,203,297
	(80% * \$16,606,064)						

Allocate 20% of the existing funding to each college based on the 3 yr average of FTES

FTES Allocation	\$ 3,507,707	\$ 1,999,623	\$ 4,543,495				\$ 10,050,824
	(35% * \$10,050,824)						

Add the two amounts together and compare to 04/05 Site Allocations

Total	\$ 16,792,559	\$ 10,134,667	\$ 23,326,896				\$ 50,254,122
Change from Site Alloc	\$ 186,494	\$ (34,138)	\$ (152,356)				\$ (0)

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease.

Adjustment #1	\$ 186,494	\$ -	\$ -				\$ 186,494
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2. Allocate any increase in Central Services costs.

Based on 05/06 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Increased Costs						\$ 1,478,837	\$ 1,478,837

3. Allocate \$1.65 per square foot increase over previous year.
No new buildings coming on line as yet.

Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
						\$ -

4. Allocate growth based on increase (or decrease) in 3-year FTES average.
Desired growth is 900 FTES or 4.5%. Add 4.5% to 04/05 FTES to get 05/06 FTES Goal.

Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 FTES	7,284	4,244	9,344			20,872
New 3 yr average	7,127	4,172	9,294			20,593
Change in 3 yr average	(104)	50	(73)			(127)
Assume \$3930 per FTES. Allow 12% of colleges' allocations to go to District Office and 4.0% of colleges' allocations to go to facilities. Deduct Facilities' square footage allocation. This leaves \$3400 per FTES to go to the colleges.						
Growth allocation	\$ (353,498)	\$ 168,868	\$ (247,170)			\$ 3,400
						\$ (431,800)
						\$ 3,930

(D)

5. District Office & Facilities gets 12% and 4.0% respectively of college growth allocations.
Calculate 12% and 4.0% of allocations in #4.

Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
Growth allocation			\$ (49,991)	\$ (17,334)		\$ (67,325)

(E)

6. Allocate any special amounts agreed upon.

Allocate \$750,000 of 05/06 funds for stimulating growth and staff transfer plus 04/05 negotiated salary increases.

Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
739,179	410,111	948,422	245,334	149,318		\$ 2,492,364
					\$ 750,000	\$ 750,000
739,179	410,111	948,422	245,334	149,318	\$ 750,000	\$ 3,242,364

(A)

7. Allocate any remaining funds across the board (plus or minus).

Assume the district received 0% growth and 4.23% revenue COLA from the state. Hold aside unallocated resources. Calculate new base revenue and what is left after allocations 1 through 6.

District Base Revenue	\$ 89,547,942	04/05 FTES	20,870	(Funded, includes NR & Appren)
4.23% COLA	\$ 3,586,965	05/06 FTES	19,972	(Estimated actual, after deducting borrowed FTES)
Growth	\$ -	Funded Growth	-	
Other Revenues	\$ 1,134,249	Unalloc. Res.	680,970	(B)
05/06 Resources	\$ 94,269,156			
Increase	\$ 4,721,215			

Less allocations:

1. Adjustment #1 \$ 186,494
2. Central Svcs \$ 1,478,837
3. Square Footage \$ -
4. Growth \$ (431,800)
5. DO & Facilities \$ (67,325)
6. Special Allocations \$ 3,242,364

Available for allocation \$ 4,408,571
 \$ 312,644

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
04/05 Site Allocations	\$ 16,606,064	\$ 10,168,806	\$ 23,479,252	\$ 5,818,129	\$ 4,034,713	N/A	\$ 60,106,963
% of Total	28%	17%	39%	10%	7%		
Adjustment #7	\$ 86,376	\$ 52,893	\$ 122,126	\$ 30,263	\$ 20,986	\$ -	\$ 312,644

8. Final allocations

Sum the 04/05 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
04/05 Site Allocations	\$ 16,606,064	\$ 10,168,806	\$ 23,479,252	\$ 5,818,129	\$ 4,034,713	\$ 29,440,978	\$ 89,547,942
1. Adjustment #1	\$ 186,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,494
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,478,837	\$ 1,478,837
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Growth	\$ (353,498)	\$ 168,868	\$ (247,170)	\$ -	\$ -	\$ -	\$ (431,800)
5. DO & Facilities	\$ -	\$ -	\$ -	\$ (49,991)	\$ (17,334)	\$ -	\$ (67,325)
6. Special Allocations	\$ 739,179	\$ 410,111	\$ 948,422	\$ 245,334	\$ 149,318	\$ 750,000	\$ 3,242,364
7. Adjustment #7	\$ 86,376	\$ 52,893	\$ 122,126	\$ 30,263	\$ 20,986	\$ -	\$ 312,644
Total Increase	\$ 658,551	\$ 631,872	\$ 823,378	\$ 225,606	\$ 152,971	\$ 2,228,837	\$ 4,721,215

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
05/06 Site Allocations	\$ 17,264,615	\$ 10,800,677	\$ 24,302,630	\$ 6,043,734	\$ 4,187,684	\$ 31,669,815	\$ 94,269,156
Current 05/06 Site Alloc	\$ 17,345,244	\$ 10,578,917	\$ 24,427,674	\$ 6,063,475	\$ 4,184,031	\$ 31,669,815	\$ 94,269,156
Difference	\$ (80,629)	\$ 221,760	\$ (125,044)	\$ (19,741)	\$ 3,653	\$ -	\$ -
Percentage Change	-0.5%	2.1%	-0.5%	-0.3%	0.1%	0.0%	

(C), (D)

Facilities Square Footage 1,220,892
 50% of funds per sq. foot \$ 1.65
 50% of funds for growth 4.0%
 District Office percentage 11.6%

List of References:

- (A) 2005-06 Site Allocation
- (B) 2005-06 SMCCCD Revenue and Expenditure Assumptions
- (C) SMCCCD FTES Analysis
- (D) SMCCCD Exhibit C, 2004-05 Second Principal Apportionment
- (E) Historical Comparisons of Site Allocations & FTES



SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
2005-06 Revenue and Expenditure Assumptions
September 14, 2005

	2002-03	2003-04	2004-05	2004-05	2005-06
	Actual	Actual	Adopted Final	Actual	Adopted
REVENUE					
1 Base Revenue	\$ 76,244,502	\$ 76,344,624	\$ 78,229,700	\$ 78,948,240	\$ 87,719,758
2 Growth	-	-	-	-	-
3 Basic Skills	611,171	382,035	300,000	72,282	-
4 PFE	4,826,332	4,225,232	3,552,400	3,535,569	-
5 Equalization	-	-	779,600	779,601	298,250
6 Lottery	1,959,216	2,756,921	2,400,000	2,314,423	2,400,000
7 State P/T Faculty Parity	1,052,438	1,229,672	938,500	936,479	938,400
8 P/T Faculty Office Hrs./Med.		291,193	300,000	281,930	269,600
9 Apprenticeship	669,293	340,007	356,000	356,681	368,000
10 Non-Resident	1,855,002	1,749,480	1,650,000	1,489,584	1,372,000
11 Interest	757,003	780,697	700,000	779,884	950,000
12 Mandated Costs	-	-	-	-	-
13 Other	1,187,299	495,359	526,100	1,281,926	634,118
14 Estimated Total Revenue	<u>\$ 89,162,256</u>	<u>\$ 88,595,220</u>	<u>\$ 89,732,300</u>	<u>\$ 90,776,599</u>	<u>\$ 94,950,126</u>
EXPENDITURES					
15A Sites: Chancellor's Office	9,044,465	9,733,281	9,852,842	10,023,308	10,247,506
15B Canada College	10,952,110	9,788,899	10,168,806	10,738,270	10,578,917
15C Skyline College	18,235,586	16,696,131	16,606,064	17,511,062	17,345,244
15D College of San Mateo	25,293,509	23,586,520	23,479,252	24,259,262	24,427,674
16 FTES Growth	-	-	-	-	750,000
17A Benefits/MidYrInc/Savings	11,379,226	12,824,705	14,850,000	13,996,874	16,000,000
17B Retiree Benefits Only	3,786,029	4,508,174	5,150,000	4,924,762	5,250,000
18 Formula adjustments/Contracts	525,899	406,963	387,974	308,183	618,193
19 Apprenticeship	669,293	437,074	356,000	396,616	368,000
20 Miscellaneous	1,314,519	3,138,940	575,000	2,155,021	775,000
21 Utilities	2,412,008	2,851,854	4,075,000	2,670,561	3,854,322
22 Salary Commitments	1,622,650	600,399	-	-	-
23 Insurance	654,338	552,363	800,000	883,194	800,000
24 Consult/Legal/Election	845,401	475,746	475,000	100,366	475,000
25 Staff Development	278,281	286,691	317,704	364,094	325,000
26 Tele/Soft-Hardwr Maint	582,618	533,663	597,400	597,664	597,400
27 Technology Advancement	326,755	328,588	306,900	329,553	306,900
28 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
29 Museum of Tolerance	33,998	34,061	50,000	38,114	50,000
29 Estimated Expenditures	<u>\$ 89,456,684</u>	<u>\$ 88,284,052</u>	<u>\$ 89,547,942</u>	<u>\$ 90,796,904</u>	<u>\$ 94,269,156</u>
30 Estimated Marginal Revenue/Deficit	\$ (294,428)	\$ 311,168	\$ 184,358	\$ (20,304)	\$ 680,970
Fixed Costs	25,931,014	28,479,222	29,440,978	28,265,002	30,919,815

(E)

Historical comparisons

Three colleges site allocations, FTES and percentages

	Cañada		CSM		Skyline		Total	
	Alloc	%	Alloc	%	Alloc	%	Alloc	%
2001-02 FTES	\$ 9,934,273	20%	\$ 23,348,247	46%	\$ 17,087,234	34%	\$ 50,369,755	100%
	3,621	20%	8,025	45%	6,033	34%	17,679	100%
2002-03 FTES	\$ 10,764,451	20%	\$ 25,463,148	46%	\$ 18,541,607	34%	\$ 54,769,206	100%
	4,095	19%	9,562	45%	7,596	36%	21,253	100%
2003-04 FTES	\$ 9,954,704	20%	\$ 23,082,187	47%	\$ 16,268,756	33%	\$ 49,305,647	100%
Adj FTES	3,753	18%	9,597	47%	7,127	35%	20,478	100%
	4,211	20%	9,597	46%	7,127	34%	20,935	100%
2004-05 FTES	\$ 10,168,806	20%	\$ 23,601,900	47%	\$ 16,606,064	33%	\$ 50,376,770	100%
	4,058	20%	8,942	45%	6,970	35%	19,970	100%
2005-06	\$ 10,578,917	20%	\$ 24,427,673	47%	\$ 17,345,244	33%	\$ 52,351,834	100%

District Office and Facilities allocations, square footage and percentages

	District Office		Facilities	
	Alloc	% of Sites	Alloc Sq Ft	% of Sites \$/Sq ft
2001-02 Sq Ft	\$ 4,601,770	9%	\$ 3,864,908	8%
			1,189,794	\$ 3.25
2002-03 Sq Ft	\$ 4,973,608	9%	\$ 4,277,917	8%
			1,239,163	\$ 3.45
2003-04 Sq Ft	\$ 5,795,774	12%	\$ 3,988,356	8%
			1,255,045	\$ 3.18
2004-05 Sq Ft	\$ 5,818,129	12%	\$ 4,034,713	8%
			1,220,892	\$ 3.30
2005-06 Sq Ft	\$ 6,063,463	12%	\$ 4,184,031	8%
				#DIV/0!

If Facilities got 1/2 of its increase by square footage and 1/2 as the colleges increase or decrease, then its numbers would be 4% of the colleges' increase/decrease and \$1.65/sq ft.