SAN DIEGO COMMUNITY COLLEGE DISTRICT

RESOURCE ALLOCATION FORMULA (RAF)

Effective July 1, 2014 through June 30, 2017

Includes the following employee groups:

AFT Faculty
AFT Classified Staff
AFT Non-Academic, Non-Classified Employees
ACE – Confidential
Management Association
Executive Management
Police Officers Association
Supervisory & Professional Administrators Association

PURPOSE

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

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

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

From the increase in qualified RAF apportionment funds made available to the employee units each year, which is typically provided through continuous unrestricted state apportionment revenues (COLA, and Growth, and other), each unit will have general discretion over how its portion of the funds are distributed following past practices, provided they are used for improving the compensation or benefit levels of existing programs and services. The funds may also be used to pay for reassigned time for the purpose of union business, at the discretion of the union following past practice, and this new agreement does not impact any existing union related reassigned time in effect as of July 1, 2014. In addition, if any new reassigned time is created that equals or exceeds 1.0 FTE/FTEF, the cost of such reassigned time for union business shall be based on the replacement for the position(s) based on the level of FTE or FTEF reassigned time. As in past practice, faculty reassigned time will be paid for at the contract rate where a contract replacement is made, and at the adjunct or hourly rate when the release time is filled with one or more adjunct or hourly staff. It is the district's discretion as to how a reassigned time replacement is filled. If a unit wants to implement a new program or service, modify workload, or make changes that negatively impact the percent of instructional and non-instructional expenses (as defined in the state 50% law calculation) within the unit, the terms and conditions of such changes will have to be negotiated with the District.

Basic Principles and Formulas

OVERVIEW

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

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

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

NEW RESOURCES - CONTINUING

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

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

New Resources - One-Time-Only

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

Formulas for Distribution of New Resources

The first formula applied to new resources is the initial distribution split to the employee units and the District. The new continuing resources defined above are split 85% to the employee units and 15% to the District, and for one-time resources, the split is 80% to employee units and 20% to the District. The proportionate share calculation takes the 85% of new continuing funding from continuous unrestricted state apportionment revenues, and 80% of one-time funds, deduct financial commitments, and then distributions are made to each individual unit.

The reason the split for one-time revenues is 80/20 rather than 85/15 is due to the fact that if the District's apportionment is reduced by the State by virtue of a one-time deficit coefficient, said one-time reduction is not passed on to the units if there are no one time funds available.

Instructional Staffing

An initial deduction is made for instructional staff (FTEF), which is the primary cost related to maintaining base FTES, less the added expense to teach additional sections to earn state funded growth FTES per the approved state budget, plus one percent (1%), represents the agreed upon cost of instructional staffing.

The District funds instructional staffing levels, defined in terms of FTEF, as identified in the annual Campus Allocation Model, and established FTES/FTEF productivity ratios, as defined in this RAF agreement. Any additional instructional FTEF required to achieve targeted FTES growth, as per worksheet #4, is allocated to the campuses as adjunct or overload using the growth and productivity funding ratios also identified in the RAF agreement. The campuses then further distribute the FTEF based upon the individual campus' department and program goals.

Full-Time Faculty Positions

The District is required to grow its credit full-time faculty to meet its "Full-time Faculty Obligation" (FON), per Title 5 regulations. As this is a cost directly related to growth, the District charges growth funds for the number of full-time faculty required for compliance. The cost for each position, deducted from the 85% share of RAF funds, is the net cost to convert an adjunct position to a regular position. The formula allows for a maximum number of new positions, based on the current total number of academic FTEF, times the funded growth rate percentage. All faculty positions, such as professors, counselors, librarians, are eligible to be funded. A credit will be given against the change in total expenditures in the 1000, and 3000 object codes related to newly hired faculty positions until the agreed upon base number of full-time equivalent faculty positions has been exceeded. The parties agree the base number of full-time equivalent faculty positions is 643 FTEF based upon the benchmark date of October 2008.

Classified Positions

There is no direct or mandated computation to quantify the number of classified positions required to support the added demands associated with student growth, or to support existing programs and services. However, recognizing the need exists, due to the demands of new facilities such as those funded through Prop S & N, as well as other workload requirements, there is a provision in this RAF that addresses funding for additional classified positions. The formula allows for a maximum number of new positions, based on the current total number of funded classified FTE times the funded growth rate percentage. A credit will be given against the change in total expenditures in the 2000, and 3000 object codes related to newly hired classified positions until the agreed upon base number of full-time equivalent classified positions has been exceeded. At that time there will be a deduction against the 85% portion for all changes in expenditures for the 2000 and 3000 object codes up to the current total number of funded classified FTE times the funded growth rate percentage. The parties agree that the base number of full-time equivalent classified positions is 1,026 based upon the benchmark date of October 2008 in addition to the 30 positions created as a result of the conversion of the SCT contract for a total of 1,056 classified positions.

Management Positions

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

DISTRIBUTION OF FUNDS

Once the cost of all new positions (as defined above) and any new adjunct faculty FTEF costs required for growth, as per worksheet #4, have been identified, the difference in actual inflationary costs included in the 1000, 2000, and 3000 object codes from the prior fiscal year compared to the previous fiscal year are calculated and deducted from the unit's 85% share of RAF funds. Changes in wage rates or health & welfare benefit contribution rates mandated by Federal, State, or Local regulations shall be included in these actual inflationary cost calculations.

When calculating the difference in actual inflationary costs between the two previous fiscal years, a credit must be given to account for any newly created management positions, or classified or faculty positions over and above those required by the above stated caps as delineated under "Full-Time Faculty Positions" and "Classified Positions" defined in this RAF agreement.

A credit must be deducted from the 1000, 2000, and 3000 object code expenses equivalent to the resources which were distributed to all units from the previous year's RAF distribution per Worksheet #2.

A credit must also be deducted equivalent to the resources received from the state to offset any mandated cost the district had to absorb subsequent to July 1, 2014 in the 1000, 2000, 3000 object codes.

A credit must be deducted for FTEF expenses that exceed the funded state growth percentage plus 1.0 %, as per worksheet #4.

COLA, Growth & Other Continuous Unrestricted State Apportionment Revenues

All continuous unrestricted state apportionment revenue for the current fiscal year will be distributed to the units effective January 1 of the current fiscal year. The parties will endeavor to finalize these calculations prior to October 31 of the current fiscal year based on the approved state budget.

At the conclusion of this RAF agreement the parties will meet and negotiate to reconcile any changes in unrestricted state apportionment revenues for any of the years encompassed by this RAF agreement.

Enterprise Funds Addendum

The parties have taken into account the revenue and expense relating to employees in the Bookstore and Food Services operations in Worksheet #3.

San Diego Community College District

RESOURCE ALLOCATION FORMULA (RAF)

A. <u>Shared Revenue</u>

1. To be Utilized for Continuous Costs (85/15 split):

    - 85% of continuous unrestricted state apportionment revenue allocated to the employee groups, 15% allocated to District operations.

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

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

B. <u>Excluded Revenue/Funding Sources</u>

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

C. <u>Other (New) Unrestricted Revenue</u>

Should other new state apportionment or local continuous unrestricted revenues become available during the period covered by this RAF agreement as a result of changes in state or local legislated funding regulations, these new revenue source(s) shall be subject to the above RAF distribution rules.

D. <u>Percent Distribution of Resources</u>

1. The distribution of RAF resources to the units shall be calculated based on prior year actuals (July 1 – June 30) for salaries and mandated benefits for each Unit.

E. <u>Use of Resources</u>

1. Before distribution to the units, the 85% of continuous unrestricted state apportionment revenue is credited for new faculty positions until the threshold is met then reduced for the following costs:

    1.1 <u>New Contract Faculty Positions</u>;
    The RAF allows for a maximum number of new permanent faculty positions, based on the current total number of academic FTEF times the state funded growth rate percentage. The parties agree that the base number of full-time

equivalent faculty positions is 643 based upon the benchmark date of October 2008.)

1.2 Additional Adjunct Classroom Faculty (FTEF):
Additional adjunct classroom faculty (FTEF) required to achieve targeted FTES growth, as per worksheet #4, is based on the formula in the Campus Allocation Model for the campuses as follows:

1.2.1 In the Campus Allocation Model, the "Base" funding for classroom faculty FTEF based on the following productivity factors:

Credit:	17.00 FTES/FTEF per semester
	34.00 FTES/FTEF per year
Non-Credit:	15.75 FTES/FTEF per semester
	31.50 FTES/FTEF per year

1.2.2 Each year, the classroom FTEF base in the Campus Allocation Model is adjusted to provide funding to be able to earn all available targeted FTES growth that will be funded by the state, as per worksheet #4.

1.2.3 Once the classroom FTEF in the Campus Allocation Model has been adjusted based upon 1% over the state funded growth calculation identified in the approved state budget or Advanced Principal Apportionment per worksheet #4, the cost of achieving targeted FTES growth will be deducted from the Unit's 85% share of the RAF based on the following productivity factors:

Credit:	16.00 FTES/FTEF per semester
	32.00 FTES/FTEF per year
Non-Credit:	14.75 FTES/FTEF per semester
	29.50 FTES/FTEF per year

1.2.4 Any funded classroom FTEF costs to earn state funded growth FTES per the approved state budget in excess of one percent (1%) beyond this target will be funded from the District's 15% share of the RAF or from one-time District resources.

2.1 New Classified Positions:
The parties agree that the base number of full-time equivalent classified positions is 1,026 based upon the benchmark of October 2008 in addition to the 30 positions created as a result of the conversion of the SCT contract for a total base number of 1,056 classified positions.

3.1 New Management Positions:

All management positions are funded from the District's 15% share of new revenues.

4.1 Distribution of Funds:
If total of unit's 85% share of continuous unrestricted state apportionment revenues does not cover the inflationary increase in expenses as defined in this RAF, then the "Reduction to Continuous Revenue" section "H" goes into effect.

2. Each unit's share of GFU revenue for Lottery, Interest, and Non-Resident Tuition that exceeds $10,754,411 during any fiscal year, shall be distributed based on their percent share per the formula. These funds may only be used for one-time purposes and/or added as one-time adjustments to discretionary funds. These funds will be distributed January 1st of the following fiscal year. After the "books are closed" each year, upon requests from the units, a special revenue report will be provided to verify the exact revenue received for each one-time category included as part of this RAF agreement. (See Worksheet #1)

F. Time Period for Salary Schedule Changes and Other Continuous Costs

All continuous unrestricted state apportionment revenue for the current fiscal year will be distributed to the units effective January 1 of the fiscal year. The parties will endeavor to finalize these calculations prior to October 31 of the current fiscal year based on the adopted state budget.

G. One-Time Revenue Distribution

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

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

2. The balance of the one-time funds, from the current fiscal year ending June 30, shall be distributed to each unit based on the same percentage as their share of RAF dollars. These funds will be distributed January 1 of the following fiscal year. These funds may only be used for one-time purposes such as off-schedule salary payments or discretionary expenses.

H. Reduction to Continuous Revenue

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

If the total of the unit's share of 85% of continuous unrestricted revenues does not cover the increase in inflationary costs as defined in "Distribution of Funds" section of this RAF, then reductions will take place in the fiscal year the reduction is implemented, and the level of reduction for each unit will be based on the same 85/15% formula share as used to allocate the revenue under this RAF agreement.

Once such a reduction in continuous revenue is confirmed, and/or if the revenue from continuous unrestricted revenues does not cover the increased inflationary costs, the District will formally notify each unit, in writing, about the cause of the reduction, and provide each unit their pro-rate share to be applied. The District and each unit will negotiate how the reduction will impact the unit and be implemented.

If an agreement as to how the reduction goal is to be met is not finalized and approved within 90 days of the notification by the District to the employee unit, the District may implement the required reductions at its discretion.

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

I. Cost Out Methodologies and Source Documents

1. Revenue:
   The State Apportionment reports commonly referred to as "Exhibit C" or "Exhibit E", will be used to verify actual revenues.

2. Expenses:
   The Actual (unaudited) Expenditures of fiscal year, as of closing of the books, will be used to verify actual expenses. If a dispute arises, the final independent audit report will be utilized as a source document as well.

J. Changes in Funding Formulas for Community Colleges

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

K. Term of Agreement

This RAF Agreement shall expire June 30, 2017. The parties mutually agree that upon expiration, compensation levels then in effect shall become the status quo, exclusive of any remaining distributions or reductions from this current agreement which had not yet been applied to compensation.

San Diego Community College District
Resource Allocation Formula Summary
Fiscal Year 2014-2015

	Unit Allocation
Revenue	
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	$0
B. Continuous Revenue	
2. COLA & Growth Revenue (Worksheet #1--Line 12)	$6,494,705
Total Revenue Increase (Decrease)	$6,494,705
Expenses	
C. Expenses	
3. Changes in salary & benefits from FY 12-13 to FY 13-14 (Worksheet #2) & (Worksheet #3)	$8,143,084
Less: Second half of January 2014 distribution paid from Jul - Dec 2014 (Worksheet #2)	($2,285,190)
Less: Budgeted FY 13-14 Campus FTES allocation over growth/access limit (Worksheet #4)	($2,328,160)
Less: Increased cost of positions hired during FY 13-14 (Worksheet #5)	($1,913,482)
Total Expenses Increase (Decrease)	$1,616,252
D. Total Funds Available for Distribution to Units	$4,878,452

Unit	2013-14 % Share	One-Time Revenue	Continuous Revenue	Equivalent On-Schedule % Increase
AFT-College Faculty	46.821%	0.00	$2,284,159	2.59861
AFT-CE Faculty	8.871%	0.00	$432,770	2.59861
Management	7.622%	0.00	$371,845	2.59861
SPAA	9.426%	0.00	$459,845	2.59861
AFT-OT	17.046%	0.00	$831,557	2.59861
AFT-M & O	5.751%	0.00	$280,540	2.59861
ACE	0.683%	0.00	$33,319	2.59861
POA (Sworn & Non-sworn)	1.620%	0.00	$79,040	2.59861
NANCE	2.160%	0.00	$105,377	2.59861
Totals	100.00%	0.00	$4,878,452	

Footnotes:
1. Revenues are projected based on .85% COLA and 3.45% Funded FTES Workload Restoration per the FY 14-15 Advance Principal Apportionment , Exhibit C.
2. Expenses reflect final year-end closing.
3. Per RAF side letter, additonal revenue received at P2 ($1,557,000) beyond FY 13-14 RAF distribution applied toward outstanding reductions for a new balance of $11,421,834.

San Diego Community College District
Resource Allocation Formula
Projected Revenue
General Fund Unrestricted
Year 2014-2015

Worksheet #1

One-Time Revenue GFU

1. Lottery Proceeds	$5,010,682	
2. Interest Earned	$158,638	
3. Non-Resident Tuition	$4,200,000	
4. Total Revenue	$9,369,320	
5. Less Base	($10,754,411)	
6. Available One-Time Revenue	($1,385,091)	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		$0
8. Less: Deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		$0
9. One-Time funds allocated to Units (Line 7 minus Line 8. If negative, enter "zero")		$0

Continous Revenue GFU

	100%	85%	
10. Current Year Projected .85% COLA (1)	$1,621,657	$1,378,408	$1,378,408
11. Current Year Projected New Growth/Restoration (2)	$6,019,172	$5,116,296	$5,116,296
12. FY 13-14 P2 Adjustment (3)	0	0	0
13. FY 12-13 Recalculation Adjustment (4)	0	0	0
14. Available Continous Revenue	$7,640,829	$6,494,705	$6,494,705

(1) Estimates based on .85% COLA per the 2014-15 Advance Principal Apportionment, Exhibit C.
(2) Estimates based on 3.45% Funded FTES growth/access per the 2014-15 Advance Principal Apportionment, Exhibit C.
(3) No adjustment reflected until FY 13-14 Recal and any additonal revenue applied toward outstanding reduction balance per RAF side letter.
(4) No adjustment based on final FY 12-13 Recalculation, Exhibit E. Revenues applied toward outstanding reductions resulting in an ending balance of $12,978,834.

San Diego Community College District
Resource Allocation Formula
GFU Salary and Benefits Expenditure Summary & Year to Year Changes
&
Prior Year Distribution and Remaining Balance

Year 2014-2015 Projected

Worksheet #2

Change in Salary and Benefits from FY 12-13 to FY 13-14 GFU

Fiscal Year	1000	2000	3000	Total
FY 12-13	$81,138,986	$50,289,999	$43,438,040	$174,867,025
FY 13-14	$86,857,551	$52,037,720	$44,022,671	$182,917,942
Change	$5,718,565	$1,747,721	$584,631	$8,050,917

Note: Salary and benefits listed by object code as follows:

1000 Academic salaries
2000 Non-academic salaries
3000 Benefits

Prior Year Distribution and Remaining Balance

FY 2013-2014 Growth & COLA Funds (2.95%)	$4,570,380
Less: Distribution on January 2014 for period: January 2014 -June 2014	($2,285,190)
Remaining Distribution for period: July 2014 - December 2014	$2,285,190

Resource Allocation Formula
ABSO Gross Profit and Salary and Benefits Expenditure Summary & Year to Year Changes

Year 2014-2015 Projected

Worksheet #3

Change in Gross Profit from FY 12-13 to FY 13-14 Foodservice and Bookstore

Fiscal Year 12-13	Bookstore	Foodservice	Total
Revenue	$10,564,769	$3,283,397	$13,848,166
Expenditures (Objects 4000-6000)	$7,942,825	$2,152,578	$10,095,403
Gross Profit	$2,621,944	$1,130,819	$3,752,763

Fiscal Year 13-14	Bookstore	Foodservice	Total
Revenue	$11,393,141	$3,664,529	$15,057,670
Expenditures (Objects 4000-6000)	$8,629,151	$2,447,218	$11,076,369
Gross Profit	$2,763,990	$1,217,311	$3,981,301
Change	$142,046	$86,492	$228,538

Change in Salary and Benefits from FY 12-13 to FY 13-14 Foodservice and Bookstore

Fiscal Year			Total
FY 12-13			
Salary & Benefits (Object 2000-3000)	$2,172,261	$2,322,195	$4,494,456
Fiscal Year			
FY 13-14			
Salary & Benefits (Object 2000-3000)	$2,162,342	$2,652,819	$4,815,161
Change	($9,919)	$330,624	$320,705

Changes in Gross Profit and Salary and Benefits from FY 12-13 to FY 13-14

Total Change	($151,965)	$244,132	$92,167

Note: Total increase in cost ($92,167) is reflected on Worksheet #A line C 3 along with the changes in salary & benefits from Worksheet #2.

Prepared by Fiscal Services
11/13/2014.

SAN DIEGO COMMUNITY COLLEGE DISTRICT
Resource Allocation Formula
GENERAL FUND UNRESTRICTED
FTES Allocation Analysis
Worksheet #4

	Adopted Budget FTES	FTES Augmentations	Total Budgeted FTES
FY 12-13	38,036	1,163	39,199
FY 13-14	40,806	1,361	42,167
Change			2,968

FY 12-13 Budgeted Campus FTES Allocation	39,199	
FY 13-14 Increased State Growth/Access Allocation (1.63%)	639	
FY 13-14 Minimum Growth/Access Over State Allocation (1%)	392	
Total FY 12-13 Budgeted Campus FTES Allocation plus FY 13-14 State Growth/Access Allocation (1.63%) and 1% Minimum Over Allocation	40,230	
Total FY 13-14 Targeted FTES	42,167	
Total Targeted FTES in Excess of State Growth Allocation and 1 % Overage	1,937	
Salary & Benefit Cost in Excess of State Growth Allocation and 1% Overage	$2,328,160	(1)

Note: Credit productivity and adjunct rates used for calculation:

(1) 1937 FTES divided by 34 (Productivity Rate) multiplied by $40,866 (Adjunct Rate).

SAN DIEGO COMMUNITY COLLEGE DISTRICT
Resource Allocation Formula
GENERAL FUND UNRESTRICTED

PERCENTAGE BY BARGAINING UNIT

Worksheet #6

Bargaining Unit	Fiscal Year 2013-2014 Actuals	Benefits	Total Salary & Benefits	% Of Total
AFT - College - Contract	$38,050,925	$12,060,190	$50,111,115	26.693%
AFT - College - Adjunct	$28,693,551	$9,094,566	$37,788,117	20.129%
AFT CE - Contract	$4,024,889	$1,275,694	$5,300,583	2.823%
AFT CE - Adjunct	$8,620,938	$2,732,395	$11,353,332	6.048%
Management - Classified	$3,654,648	$1,164,615	$4,819,262	2.567%
Management - Academic	$7,206,132	$2,283,974	$9,490,106	5.055%
SPAA - Academic	$179,930	$57,029	$236,959	0.126%
SPAA - Classified	$13,240,935	$4,217,921	$17,458,857	9.300%
AFT - OT	$24,268,451	$7,731,617	$32,000,068	17.046%
AFT - M & O	$8,197,397	$2,598,359	$10,795,755	5.751%
ACE	$973,617	$308,587	$1,282,204	0.683%
POA	$2,309,594	$732,023	$3,041,616	1.620%
Nance	$3,052,538	$1,002,589	$4,055,128	2.160%
Total	$142,473,545	$45,259,557	$187,733,102	100.00%

Bargaining Unit	% to Apply
AFT - College	46.821%
AFT - CE	8.871%
Management	7.622%
SPAA	9.426%
AFT - OT	17.046%
AFT - M & O	5.751%
ACE	0.683%
POA	1.620%
Nance	2.160%
Total	100.00%

Breakdown of a 1% Salary Adjustment

Bargaining Unit	1% Salary	Benefits	1 % Total
AFT - College Contract	$380,509	$120,602	$501,111
AFT - College Adjunct	$286,936	$90,946	$377,881
AFT - CE Contract	$40,249	$12,757	$53,006
AFT - CE Adjunct	$86,209	$27,324	$113,533
Management - Classified	$36,546	$11,646	$48,193
Management - Academic	$72,061	$22,840	$94,901
SPAA - Academic	$1,799	$570	$2,370
SPAA - Classified	$132,409	$42,179	$174,589
AFT - OT	$242,685	$77,316	$320,001
AFT - M & O	$81,974	$25,984	$107,958
ACE	$9,736	$3,086	$12,822
POA	$23,096	$7,320	$30,416
Nance	$30,525	$10,026	$40,551
Total	$1,424,735	$452,596	$1,877,331