



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

**GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT**

RESOURCE ALLOCATION FORMULA (RAF)

FOR

BARGAINING RELATED ALLOCATIONS

Effective July 1, 2013 through June 30, 2016

Offered to the following units:

- **AFT Guild, Local 1931**
- **California School Employees Association (CSEA)**
- **Administrator's Association**
- **Confidential Employee**
- **Confidential Administrators**
- **Chancellor's Cabinet**
- **Governing Board**

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PURPOSE

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

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

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

From the increase in qualified RAF apportionment funds made available to the employee units each year, which is typically provided through a COLA adjustment and Growth, each unit will have general discretion over how its portion of these funds are distributed, provided they are used for improving the compensation or benefit levels of existing programs and services. The funds may also be used to pay for reassigned time for the purpose of union business, at the discretion of the union following past practice, and this new agreement does not impact any existing union related reassigned time that was in effect as of July 1, 2013. 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. Faculty reassigned time will be paid for at the contract rate where a contract replacement is made, and at the adjunct or hourly rate when the release time is filled with one or more adjunct or hourly staff. It is the district's discretion as to how a reassigned time replacement is filled. If a bargaining unit wants to implement a new program or service, modify workload, or make changes that negatively impact the percent of instructional and non-instructional expenses (as defined in the State 50% calculation) within the unit, the terms and conditions of such changes will have to be negotiated with the District.

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Basic Principles and Formulas

OVERVIEW

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

Focusing on general purpose, the District makes ongoing commitments against continuing funds. Each year the total commitment of continuing funding becomes the base appropriation level for the following year. These types of appropriations include regular positions and related mandated benefits, utilities, maintenance of facilities and equipment, and other operational expenditures required for the operation of the District. The level of revenues required to fund this level of commitments is referred to as the District's base revenues. These are revenues that are reasonably expected to continue and consist of State general apportionment, (which may include such revenue sources as: property tax revenues, enrollment fees, educational protections act revenues, and redevelopment agencies revenues, etc.) 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 \$7,996,199 for these areas, which represents the total base for these one-time resources. Revenues above the base level are treated as one-time-only and are part of the one-time only annual RAF distribution to employee units.

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

NEW RESOURCES - CONTINUING

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

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

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

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NEW RESOURCES - ONE-TIME-ONLY

The District's Lottery, Non-Resident Tuition, and Interest revenues are the primary sources of one-time only funds. Each of these resources has an established level that supports continuing appropriations. The one-time-only portion of these resources, subject to distribution to participating units under this RAF agreement is the amount received above the base level of \$7,996,199.

FORMULAS FOR DISTRIBUTION OF NEW RESOURCES

The first formula applied to new resources is the initial distribution to the employee units and the District. The new continuing resources defined above are split 85% to the employee units and 15% to the District. In addition, beginning in 2014-2015, 50% of the District's 15% portion will be dedicated to salary improvements with a goal of bringing employee salaries in line with recommendations from the Salary Equity Taskforce. For one-time resources, the split is 80% to employee units and 20% to the District. The naming convention is generally the 85% / 15% split for continuing revenue and 80% / 20% split for one-time revenue. The proportionate share calculation takes the 85% of new continuing funding from COLA and Growth, and 80% of one-time funds, and set them aside before financial commitments are deducted and distributions are made to individual units.

Instructional Staffing

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

The District funds instructional staffing levels, defined in terms of FTEF, based on Adoption Budget Goals as reviewed & recommended by the FTES Taskforce and District Strategic Planning & Budget Council (DSP&BC). Any instructional FTEF required to achieve funded Growth is allocated to the colleges as adjunct or overload using the growth and productivity funding ratios identified in the RAF agreement. The colleges then further distribute the FTEF based upon the individual college's department and program goals.

Full-Time Faculty Positions

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

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

above. The obligation is a means to at least maintain district ratios until, if ever, there is funding to support increased regular positions.

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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 R & V as well as other workload requirements, there is a provision in this RAF that addresses funding for additional classified positions. The formula allows for a maximum number of new positions, based on the current total number of funded classified FTE and academic FTEF times the funded growth rate percentage. The number of FTE and FTEF is multiplied by a vacancy rate cost and deducted from the unit's share of growth funds.

Confidential Management Positions

New confidential management positions including Chancellor's Cabinet are deducted from the District's 15% share of funds.

Distribution of Funds

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

COLA & GROWTH

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

However, serious thought and discussion needs to take place each year before continuous commitments are made with Growth funds. Oftentimes, revenue from growth is not known until late in the year following the year growth is earned. Therefore, if projected growth revenue is distributed in the current year (e.g. salary schedules are increased), and the growth revenue does not materialize or is not earned, this could lead to a significant negative adjustment to the following year's RAF distributions. The best approach would be to assume a conservative level of growth revenue for distribution purposes, based on the Advanced Apportionment report, which is usually distributed in August of each year, and make the necessary adjustment to RAF revenue the following year(s). If, however, an over-distribution of growth revenue is made in any given year, there are two (2) options available:

1. If the state is funding growth at a higher level than what the District earned, FTES can be rolled back from summer to meet the level of growth revenue distributed through the RAF.

This approach will negatively impact the following year's RAF funds as the cost of replacing the rolled FTES (and related FTEF) will be deducted from the following year's RAF funds.

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2. If it is determined that the increased FTES level from growth is not sustainable in future years, and rolling back summer FTES will make it difficult to maintain such a high level of Base FTES, the over-distribution of growth revenue can be handled as an adjustment to RAF funds in the following year.

RAF Funding Formulas, Details and Worksheets

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

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Grossmont-Cuyamaca Community College District

RESOURCE ALLOCATION FORMULA (RAF)

A. Shared Revenue

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

1.1 85% of Growth to Units

1.2 85% of COLA to Units

1.3 The District will dedicate 50% of its 15% allocation of new continuous resources (determined in 1.1 and 1.2 above) to salary improvements (per Governing Board Priorities). Specific allocations will be determined by the Salary Equity Taskforce.

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 \$7,996,199 which is established as the base level of revenue from these sources, shall be distributed to the Units.

B. Excluded Revenue/Funding Sources

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

C. Other (New) Unrestricted Revenue

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

D. Percent Distribution of Resources

1. The distribution of RAF resources to the units shall be calculated using prior year actuals (July 1 – June 30) for salaries and 100% of mandated benefits for each Unit.

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E. Use of Resources

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

1.1 New Contract Faculty Positions (See Worksheet #5)

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

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

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

1.2 "Base FTES" is defined as the earned and funded FTES from prior year. Colleges will be funded for the same FTES level as prior year actuals, adjusted by any workload reduction.

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

$\text{Total Available State Funded FTES} = \text{Base FTES} + \text{Restoration FTES} + \text{Growth FTES}$
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1.2.2 The cost of Growth and Restoration classroom FTEF will be deducted from the Unit's 85% share of the RAF based on the following productivity factors: (See Worksheet #6)

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

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

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

1.2 Classified & Academic contract positions at actual cost to fill for one (1) year;

1.3 Increases to salary and benefit costs for column, class, step, reassigned time, and other salary related changes;

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- 1.4 Increases to mandated payroll deductions (e.g. PERS and STRS, worker's compensation; unemployment, social security, etc.);
 - 1.5 Legal mandated increases to continuous costs (less reimbursements);
 - 1.6 Premium increases for health, dental and vision benefits for all participating district employees;
 - 1.7 If, in any given year, the District does not achieve sufficient FTES to maintain the funded Base FTES, Restoration FTES, and funded Growth FTES, at the District's option, FTES may be "rolled back" from summer session. The cost of the rolled back FTES will be based on the credit growth productivity ratio of 16.00 FTES per FTEF times the salary and benefit rate for adjuncts (e.g. If 100 FTES is rolled back from summer 2013 to meet the 2012-2013 Base and Growth FTES goals, the cost would be $100 \text{ FTES} / 16.00 \times \$19,480 = \$121,750$). (See Worksheet #2)
 - 1.8 If total of unit's 85% share of COLA and Growth combined does not cover expenses charged to COLA, then the Reduction to Continuous Revenue (section I below) goes into effect.
2. Increased costs for new confidential management positions to come from the District's 15% share of the funds.
 3. Each unit's share of GFU revenue for Lottery, Interest, and Non-Resident Tuition that exceeds \$7,996,199 during any fiscal year, shall be distributed based on their percent per the formula. These funds can only be used for one-time purposes and/or added as one-time adjustments to discretionary funds. These funds will be distributed no later than October of the following fiscal year. After the "books are closed" each year, upon requests from the Units, a special revenue report will be provided to verify the exact revenue received for each one-time category included as part of the RAF agreement. (See Worksheet #1)

F. Annual Column, Step and Longevity Advances

All units participating in this RAF will have step, column and longevity advances implemented annually on July 1 for contract employees. Employees who have spent at least 60% of a year within one step will be eligible to advance to the next step July 1st.

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

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

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H. One-Time Revenue

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

1. If the state imposes non-continuous deficit factors or other one-time revenue reductions to the General Fund Unrestricted revenue, that amount shall be deducted from the Unit's one-time funds for that year. If, however, the base funding level of \$7,996,199 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 fiscal year ending June 30, shall be distributed to each unit based on the same percentage as their share of RAF dollars. These funds will be distributed, no later than January of the following fiscal year. These funds may only be used for one-time purposes such as off-schedule salary payments or discretionary expenses.

I. 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 District will negotiate solutions with each unit.

Once such a reduction in continuous revenue is confirmed, and/or if the revenue from COLA and Growth does not cover the increased costs charged to COLA, and the District has considered all reasonable options to cover the shortfall, the District will formally notify each unit, in writing, about the cause of the reduction and each unit's pro-rata share of the reduction for negotiated solutions.

Negotiations will continue with each unit to produce a plan that will meet the reduction goal. If negotiation with a unit is unable to produce a plan within 90 days of the notification by the District to the employee unit, the District may implement the required reductions at its discretion.

The timing of any reductions will be determined based on the fiscal year the revenue reduction is implemented 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.

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

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J. Cost Out Methodologies and Source Documents

1. State Reference Document

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

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

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

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

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

2.4 Increased Health and Welfare costs include areas such as:

- 2.4.1 Health
- 2.4.2 Dental
- 2.4.3 Vision
- 2.4.4 Life insurance

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2.4.5 Retiree health benefits

2.5 Other salary related inflation costs include items such as:

- 2.5.1 Adjunct and overload funding changes
- 2.5.2 Substitute funding changes
- 2.5.3 Department Chair additives, reassigned time
- 2.5.4 Shift differentials (Position Database)
- 2.5.5 Out-of-class pay (Position Database)
- 2.5.6 Newly created 11 and 12 month contracts (Position Database)

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

3. Health Benefit Costs

The District will pay the increase in premium costs for health, dental and vision through December 31, 2013. Any premium increases to these health benefits, effective after December 31, 2013 will be charged to the Unit's 85% share of the RAF, covering the period of January 1 of the current fiscal year through December 31 of the following fiscal year. The inflationary costs for the premium increases will be based on the premium rates established by the vendors for the new calendar year, and the number of employees used in the calculation will be based on the total number of district employees enrolled in each health plan on as estimated in the Adoption Budget of the current year.

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

The increase in premium costs charged to the 2014-2015 RAF will be for the 12-month period January 1, 2015 through December 31, 2015.

The increase in premium costs charged to the 2015-2016 RAF will be for the 12-month period January 1, 2016 through December 31, 2016.

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

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

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

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

- | | |
|--------------------------------|------------|
| 1. AFT-Instructor | IN10/IV/04 |
| 2. AFT-Counselor/Librarian | IN11/IV/04 |
| 3. CSEA | Step B |
| 4. Administrator's Association | Step B |
| 5. Confidential Administrators | Step B |
| 6. Confidential Employee | Step B |

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

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

K. Changes in Funding Formulas for Community Colleges

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

L. Reduction to Continuous Revenue Clause Obligations

In any year cover by this agreement, the District may, at its discretion, defer any portion of, or all financial obligations owed to the District by the employee units based on the RAF calculations and the Reduction to Continuous Revenue Clause, and summarized on "Worksheet # A". Said deferral(s) made by the District may be carried over to the following year(s), unless the Board permanently waives any portion of the deferral. At its discretion, in future years, if new COLA, Growth and/or Apportionment revenue is received by the District, the District may offset each unit's share of these new revenues by the unit's share of the previous year's deferred amount.

M. Tentative Agreement Condition

If any type of a Resource Allocation Formula (RAF) is agreed to with any other employee unit that contains any type of substantive language that differs from this agreement, then this RAF will become inoperative and the parties shall be required to meet and negotiate over a new agreement.

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**GCCCD
2013/14 Adoption Budget
RAF Allocation to Units and District**

Formula - Continuous Revenue (COLA & Restoration) RAF Allocations by Unit of 85% after Costs	\$552,764
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<u>Unit</u>	2012/13 <u>Proportional Salary & Benf.</u>	<u>One-Time Revenue</u>	<u>Continuous Revenue</u>
AFT	61.35%	-	339,112
CSEA	26.23%	-	144,967
Admin Association	7.95%	-	43,959
Confidential Administrator	2.11%	-	11,639
Confidential Employee	0.63%	-	3,507
Chancellor's Cabinet	1.68%	-	9,270
Governing Board	0.06%	-	309
Totals	100.00%	-	552,764

Equivalent on-schedule % increase 0.860

Non Formula - The formula allocates 15% to District for other cost increases However, for only the initial year, the District is allocating this amount to the units in 2013/14	\$466,731
RAF Allocations by Unit of One-Time 15%	

<u>Unit</u>	2012/13 <u>Proportional Salary & Benf.</u>	<u>One-Time Amount</u>
AFT	61.35%	286,332
CSEA	26.23%	122,404
Admin Association	7.95%	37,117
Confidential Administrator	2.11%	9,827
Confidential Employee	0.63%	2,961
Chancellor's Cabinet	1.68%	7,828
Governing Board	0.06%	261
Totals	100.00%	466,731

Formula - One-Time Revenue RAF Allocations by Unit of 80% None available based on 2013/14 Adoption Budget	\$0
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Grossmont-Cuyamaca Community College District Resource Allocation Formula Revenue Allocation and Distribution Summary Year 2013/2014

	<u>Unit Allocation</u>
A. One-Time Revenue	
1. One-Time Revenue (Worksheet #1--Line 9)	0
B. Continuous Revenue	
2. COLA & Restoration Revenue (Worksheet #2--Line 13)	2,320,416
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	(887,803)
4. Less Cost of Other Salary Inflation (Worksheet #4)	0
5. Less Cost of New Contract Positions (Worksheet #5)	0
6. Less Cost of Health, Dental & Vision (Worksheet#5A)	(409,345)
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 9)	(466,291)
8. Less Cost of Mandated Benefits Increase/Decrease (Worksheet #9)	(4,214)
9. Total Continuous Revenue Allocated to Units	552,764

C. RAF Allocations by Unit

<u>Unit</u>	2012/13 <u>% Share</u>	One-Time <u>Revenue</u>	Continuous <u>Revenue</u>	Equivalent On-Schedule <u>% Increase</u>
AFT - Contract Faculty	35.77%	-	197,738	0.86006915
AFT - Adjunct Faculty	25.58%	-	141,375	0.86006915
CSEA	26.23%	-	144,967	0.86006915
Admin Association	7.95%	-	43,959	0.86006915
Confidential Administrator	2.11%	-	11,639	0.86006915
Confidential Employee	0.63%	-	3,507	0.86006915
Chancellor's Cabinet	1.68%	-	9,270	0.86006915
Governing Board	0.06%	-	309	
Totals	100.00%	-	552,764	

<u>Unit</u>	Cost of 2012/13 <u>1% On-Schedule</u>
AFT - Contract Faculty	229,909
AFT - Adjunct Faculty	164,376
CSEA	168,553
Admin Association	51,111
Confidential Administrator	13,532
Confidential Employee	4,078
Chancellor's Cabinet	10,779
Governing Board	359
Totals	642,697

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Worksheet # 1

Grossmont-Cuyamaca Community College District One-Time Revenue Calculation Unrestricted General Fund Year 2013/2014

One-Time Revenue UGF - Prior Year Actuals

1. Lottery Proceeds	<u>2,154,730</u>	
2. Interest Earned	<u>42,700</u>	
3. Non-Resident Tuition	<u>4,457,548</u>	
4. Total Revenue	<u>6,654,978</u>	
5. Less Base	<u>(7,996,199)</u>	
6. Available One-Time Revenue	<u>(1,341,221)</u>	
7. Allocated to Units (80% of Line 6) (If negative, enter "zero")		<u>0</u>
8. Less deficit factors or state imposed one-time revenue reductions (Reference Apportionment Report, Exhibit "C" or "E")		<u>(3,186,172)</u> P2
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		<u>0</u>

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Worksheet # 2

Grossmont-Cuyamaca Community College District Revenue from COLA and Growth Calculation Continuous Funds Year 2013/2014

	Total Amount	85%
I. <u>COLA Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u>		
A. Section II Inflation Adjustment		
1. Prior Year COLA Allocated to Units	-	-
2. Prior Year COLA Final (Actual)	-	-
3. Prior Year COLA Adjustment	-	-
4. Current Year Allocated New COLA - Advance	1,335,713	1,135,356
5. Total Current Year Allocated COLA	1,335,713	1,135,356
II. <u>Growth Revenue (From Exhibit "C" or "E" of Apportionment Reports)</u>		
B. Section IV Growth		
6. Prior Year Growth Allocated to Units	-	-
7. Prior Year Growth Final (Actual)-Based On October Data	-	-
8. 2 Year Growth Adjustment (Based on Final)	-	-
9. Prior Year Growth Adjustment	-	-
10. Current Year Allocated New Restoration - Advance	1,775,824	1,509,450
11. Total Current Year Allocated Restoration	1,775,824	1,509,450
III. <u>Summer FTES Rollback to Maintain Base FTES and Earn Growth FTES</u>		
C. Less FTES Cost		
12. (Number of FTES rolled divided by 16.0 times \$19,480)		(324,391)
13. Total COLA and Growth Allocated to Units		2,320,416

- Notes:
1. Prior year adjustments are required due to the fact that allocations are made to the Units in time for salary schedule adjustments and health benefit adjustments as of January 1 of each year. Therefore, actual COLA and Growth revenue may be higher or lower than what was distributed to the Units. This adjustment will correct for the difference between what was distributed in the prior year's versus what the actual distribution should have been.
 2. Current year allocations for COLA and Growth will be determined by the District, based on the evaluation of economic conditions and projections related to the probability of receiving the COLA and Growth funding indicated in Exhibit "C" or "E".
 3. The \$19,480 figure under Line 12 is 50% of the average adjunct classroom annual Salary & Benefits. This figure is adjusted annually for salary schedule increases.
 4. The 16.0 figure under Line 12 represents an average class size of 32 students.

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Worksheet # 3

Grossmont-Cuyamaca Community College District 2013-2014 Budgeted Step, Column & Longevity Advances Contract Positions By Bargaining Unit

Based on Change in Database from 2012/13 to 2013/14

<u>Bargaining Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>	
<u>AFT</u>				
AFT-Contract Faculty	305,036	13.261%	40,451	345,487
AFT-Adjunct Faculty	187,185	11.280%	21,114	208,299
<u>CSEA</u>				
Regular Classified	180,711	22.411%	40,499	221,210
Y Rated Classified	1,615	22.411%	362	1,977
<u>Admin Association</u>				
Classified Supervisors	31,157	22.411%	6,983	38,140
Classified/Educational Managers	41,859	17.836% *	7,466	49,325
<u>Confidential</u>				
Confidential Administrators	15,611	13.261%	2,070	17,681
Confidential Employee	4,643	22.411%	1,041	5,684
Chancellor's Cabinet	-	13.261%	-	-
Total Step, Column & Longevity	767,817		119,986	887,803

* Note: Classified/Educational Managers benefits rate is the average of Academic & Classified rates

Worksheet # 3 A

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

Example Uses CSEA Salary Schedule
Assumes 2011/12 Actuals and 2012/13 Budgeted to Calculate 2012/13 Costs

Budgeted 2011/12	Mid-Year Changes	6/30/2012 Ending	Budgeted 2012/13	Cost Charges to RAF
Range 31 Step D	None	Range 31 Step D	Range 31 Step E	Difference between annual cost of Range 31, Step D & E
Range 31 Step D	Position becomes vacant and is filled at Range 31 Step A	Range 31 Step A	Range 31 Step B	Difference between annual cost of Range 31, Step D and B (savings)
Range 31 Step D	Position gets reclassified to Range 37 Step B	Range 37 Step B	Range 37 Step C	Difference between annual cost of Range 31, Step D and Range 37, Step C
Range 31 Step D	Position is vacant and not filled as of 6/30/12	Range 31 Step D	Range 31 Step B	Difference between annual cost of Range 31, Step D and B (savings)
Range 31 Step D	Position becomes vacant and is defunded.	-0-	-0-	No related RAF cost or savings. District decision to defund positions is to generate 100% savings for position to reduce budget.

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

AFT – Instructor	IN10/IV/04
AFT – Counselor/Librarian	IN11/IV/04
CSEA	Range @ Step B
Admin Association	Range @ Step B
Confidential Administrator	Range @ Step B
Confidential Employee	Range @ Step B

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Worksheet # 4

Grossmont-Cuyamaca Community College District Other Salary Related Inflationary Costs Year 2013/2014

Inflationary cost outs and adjustments due to:

- Adjunct/overload funding changes
- Substitute funding changes
- Department chair additives, reassigned time
- Other reassigned time
- Increases to nonclassroom adjunct FTEF

	<u>2012-13</u>	<u>2013-14</u>	<u>Cost</u> <u>(Savings)</u>
1. Adjunct/overload			0
2. Classroom Substitutes			0
3. Other Reassigned Time			0
4. Dept. Chair Reassigned Time			0
5. Total Cost (Savings)	<hr/> 0	<hr/> 0	<hr/> 0

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Worksheet # 5

Grossmont-Cuyamaca Community College District New Contract Positions Cost Calculation Year 2013/2014

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

- Notes:**
1. Number of new positions charged to Unit's 85% share of RAF cannot exceed state funded growth percentage (i.e. If state funds 2% growth, total number of contract positions districtwide cannot exceed 2%).
 2. Verification that a position is a "new" funded position will be provided by copy of the Payroll Forecast.

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Worksheet # 5A

Grossmont-Cuyamaca Community College District Health Benefits (Health, Dental, Vision Premium Increases) Year 2013/2014

<u>Plan</u>	<u>Monthly Premium 12/13</u>	<u>Monthly Premium 13/14 Budget</u>	<u>Average Monthly Premium Increase</u>	<u>Percent Increase</u>	<u>Number of Enrolled Employees 13/14</u>	<u>12-Month Cost Charged to RAF</u>
UHC Network 1 - Single	\$528.95	\$566.15	\$37.20	7.0%	77	\$34,373
UHC Network 1 - Two Party	\$1,045.06	\$1,118.84	\$73.78	7.1%	75	\$66,402
UHC Network 1 - Family	\$1,466.80	\$1,570.84	\$104.04	7.1%	131	\$163,551
UHC Network 2 - Single	\$681.80	\$731.45	\$49.65	7.3%	3	\$1,787
UHC Network 2 - Two Party	\$1,350.53	\$1,449.07	\$98.54	7.3%	1	\$1,182
UHC Network 2 - Family	\$1,897.17	\$2,036.15	\$138.98	7.3%	4	\$6,671
UHC Network 3 - Single	\$785.91	\$800.05	\$14.14	1.8%	5	\$848
UHC Network 3 - Two Party	\$1,558.82	\$1,586.25	\$27.43	1.8%	7	\$2,304
UHC Network 3 - Family	\$2,193.45	\$2,232.01	\$38.56	1.8%	5	\$2,314
UHC PPO - Single	\$961.83	\$1,022.17	\$60.34	6.3%	11	\$7,965
UHC PPO - Two Party	\$1,888.17	\$2,009.81	\$121.64	6.4%	13	\$18,976
UHC PPO - Family	\$2,644.62	\$2,816.76	\$172.14	6.5%	19	\$39,248
Kaiser - Single	\$491.42	\$491.43	\$0.01	0.00%	89	\$11
Kaiser - Two Party	\$970.96	\$970.63	(\$0.33)	-0.03%	85	(\$337)
Kaiser - Family	\$1,369.11	\$1,368.55	(\$0.56)	-0.04%	135	(\$907)
UHC - Retirees	\$1,344.60	\$1,423.14	\$78.54	5.8%	46	43,354
Kaiser - Retirees	\$752.12	\$751.97	(\$0.15)	0.0%	59	(106)
Delta Premier	\$114.43	\$116.72	\$2.29	2.0%	639	17,549
Delta Care - HMO	\$50.79	\$51.81	\$1.02	2.0%	138	1,682
VSP	\$9.81	\$10.33	\$0.52	5.3%	397	2,477
Total Inflation Cost Charged to Unit's Share						<u><u>\$409,345</u></u>

Worksheet # 6

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Grossmont-Cuyamaca Community College District FTES/FTEF Growth and Restoration Funding Calculation Year 2013/2014

	<u>Credit</u>	<u>Non-Credit</u>
Base Funding Productivity Ratio	34.00	31.50
Growth Funding Productivity Ratio	32.00	29.50
Funding Rate for Adjunct Classroom	\$38,959	\$18,070

Growth plus Restoration Costs:

		<u>Credit</u>	<u>Non-Credit</u>	<u>Total</u>
1. Base Apportionment Funded FTES (2012-13)	P2	16,928.89	86.12	17,015.01
2. Growth FTES -		0.00	0.00	0.00
3. Restoration FTES - (2013-14)	Advance	383.00	0.00	383.00
4. Total FTES 2013-14		17,311.89	86.12	17,398.01
5. Increase in funded FTES (line 4 - Line 1)		383.00	0.00	383.00
6. Productivity Ratio		32.00	29.50	
7. Growth plus Restoration FTEF (Line 5/Line 6)		11.97	0.00	
8. Growth & Restoration Cost per 1.0 FTEF		\$38,959	\$18,070	
9. Cost of Growth plus Restoration Charged to RAF (2013-14) (Line 7 x Line 8)		\$466,291	\$0	\$466,291

Notes and References For Above:

1. From Prior Year Apportionment Recalculation- Exhibit C-"Total Funded FTES"
2. From Current Year Apportionment Reports - Exhibit C-"Funded Growth FTES"
3. From Current Year Apportionment Recalculation- Exhibit C-"Restored FTES"
4. This is the maximum projected FTES to be funded by the State
5. This is the increase in funded FTES level (Line 4 - Line 1)
6. These are the productivity ratios used to calculate FTEF per FTES for Growth & Restoration
7. This is the amount of FTEF to be charged against the Unit's 85% share of the RAF
8. These are the costs per FTEF based on average adjunct salaries & benefits
9. This is the total cost of Growth and Restoration charged to Unit's 85% share of the RAF

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Worksheet # 7

Grossmont-Cuyamaca Community College District Unrestricted General Fund Percentage by Bargaining Unit

<u>Bargaining Unit</u>	<u>Fiscal Year 2012/2013 Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary & Benefits</u>	<u>% Of Total</u>
AFT - Contract Faculty	20,299,034	2,691,855	22,990,888	35.77%
AFT - Adjunct Faculty	14,771,410	1,666,215	16,437,625	25.58%
CSEA	13,786,855	3,068,405	16,855,259	26.23%
Admin Association	4,310,877	800,252	5,111,129	7.95%
Confidential Administrator	1,182,378	170,842	1,353,219	2.11%
Confidential Employee	333,176	74,612	407,788	0.63%
Chancellor's Cabinet	951,673	126,201	1,077,875	1.68%
Governing Board	34,340	1,549	35,889	0.06%
Total	55,669,742	8,599,930	64,269,672	100.00%

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT - Contract Faculty	35.77%	197,738
AFT - Adjunct Faculty	25.58%	141,375
CSEA	26.23%	144,967
Admin Association	7.95%	43,959
Confidential Administrator	2.11%	11,639
Confidential Employee	0.63%	3,507
Chancellor's Cabinet	1.68%	9,270
Governing Board	0.06%	309
Total	100.00%	552,764

Breakdown of a 1% Salary Adjustment

<u>Bargaining Unit</u>	<u>1% Salary</u>	<u>Mandated Benefits</u>	<u>1% Total</u>	<u>Maximum On- Schedule %</u>
AFT - Contract Faculty	202,990	26,919	229,909	0.86006915
AFT - Adjunct Faculty	147,714	16,662	164,376	0.86006915
CSEA	137,869	30,684	168,553	0.86006915
Admin Association	43,109	8,003	51,111	0.86006915
Confidential Administrator	11,824	1,708	13,532	0.86006915
Confidential Employee	3,332	746	4,078	0.86006915
Chancellor's Cabinet	9,517	1,262	10,779	0.86006915
Governing Board	343	15	359	0.86006915
Total	556,697	85,999	642,697	

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Worksheet #8

Grossmont-Cuyamaca Community College District Unrestricted General Fund Only Actual Salary and Mandated Benefits

Object	Actual 2012/2013 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<u>AFT Contract</u>				
Contract Instr	14,232,989	13.261%	1,887,437	16,120,426
Contract Instr, Chair/Coord	1,813,700	13.261%	240,515	2,054,214
Contract Instr, Sabbatical	225,866	13.261%	29,952	255,819
Contract Instr, Reassigned	1,491,288	13.261%	197,760	1,689,048
Contract Instructional Abtmt	(64,459)	13.261%	(8,548)	(73,007)
Contract Noninstr, Lib/Cnsl	2,014,395	13.261%	267,129	2,281,524
Contract Noninstr, Lib/Cnl Chr	50,277	13.261%	6,667	56,944
Contract Noninstr, Lib/Cnl Sbt	79,772	13.261%	10,579	90,350
Contract Noninstr, Lb/Cnsl Rsg	292,394	13.261%	38,774	331,168
Lib/Cnslr R Fd Match	162,812	13.261%	21,590	184,402
Cont NI Lib/Cnsl, Admin Abate	-	13.261%	-	-
Total AFT Contract	20,299,034		2,691,855	22,990,888
<u>AFT Adjunct Faculty</u>				
Hourly Instructor	10,787,660	11.280%	1,216,848	12,004,508
Hrly Instr, Large Class Bonus	194,277	11.280%	21,914	216,192
Hrly Instr, Substitute	88,071	11.280%	9,934	98,006
Hrly Instr, Spec Projects	10,292	11.280%	1,161	11,453
Hrly Instr, Distance Lrn	28,048	11.280%	3,164	31,211
Hrly Instr, Misc	200,570	11.280%	22,624	223,194
Ovrid-Instruction	2,117,679	11.280%	238,874	2,356,553
Ovrid-Large Class Bonus	331,365	11.280%	37,378	368,742
Ovrid-Substitute	22,276	11.280%	2,513	24,789
Ovrid-Spec Project	4,686	11.280%	529	5,215
Ovrid-Coop Wk Exp	27,500	11.280%	3,102	30,602
Ovrid-Distance Learning	8,926	11.280%	1,007	9,933
Ovrid-Misc	-	11.280%	-	-
Hrly Instr, Cooperative Wk Exp	71,326	11.280%	8,046	79,371
Hrly Instr, Abatement	-	11.280%	-	-
Hrly Librarian/Counselor	522,010	11.280%	58,883	580,893
Hrly Lib/Cnsl, Chair/Coord	60,706	11.280%	6,848	67,554
Hrly Lib/Cnslr, Spec Projects	72,174	11.280%	8,141	80,315
Ovrid-Lib/Cnslr	120,336	11.280%	13,574	133,910
Ovrid-Lib/Cnslr Chair	84,772	11.280%	9,562	94,334
Ovrid-Lib/Cnslr Spec Proj	33,771	11.280%	3,809	37,580
Ovrid-Non-Clstrm Other	5,570	11.280%	628	6,198
Hrly Acad Non-Clstrm Other	38,153	11.280%	4,304	42,456
Hrly Ovrl L/C/Acd Adim Abate	(58,757)	11.280%	(6,628)	(65,385)
Total AFT Adjunct Faculty	14,771,410		1,666,215	16,437,625

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Worksheet #8

Grossmont-Cuyamaca Community College District

Unrestricted General Fund Only Actual Salary and Mandated Benefits

Object	Actual 2012/2013 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment	
<u>CSEA</u>					
Classified Contract	2110	11,910,187	22.411%	2,669,192	14,579,379
Classified Contract O/T	2113	62,214	11.211%	6,975	69,189
Cls Contract, Out of Class	2115	6,409	22.411%	1,436	7,845
Cls < 50% Contract	2117	170,011	22.411%	38,101	208,112
Classified Abatement	2119	(309,837)	22.411%	(69,438)	(379,275)
Cls Cont R Fd Match	2170	28,777	22.411%	6,449	35,226
Public Safety Contract	2180	230,112	22.411%	51,570	281,682
Public Safety Contract, O/T	2183	63,995		-	63,995
Cls Instructor Aide	2210	1,543,908	22.411%	346,005	1,889,913
Cls Instructor Aide, O/T	2213	513	11.211%	58	570
Cls Instr < 50% Cont	2217	80,567	22.411%	18,056	98,622
Total CSEA		13,786,855		3,068,405	16,855,259
<u>Admin Association</u>					
Contract Noninstr, Admin	1240	1,757,805	13.261%	233,103	1,990,908
Contract Noninstr, Ad Out of class	1245	3,385	13.261%	449	3,834
Cls Cont Admin	2140	773,242	22.411%	173,291	946,534
Cls Contract Supervisor	2120	1,737,760	22.411%	389,449	2,127,210
Cls Cont Supvr, O/T	2123	42,053	11.211%	4,715	46,768
Cls Cont Supvr, Out of Class	2125	10,058	22.411%	2,254	12,312
Classified Cntr Superv Abatem	2129	(13,427)	22.411%	(3,009)	(16,436)
Total Admin Association		4,310,877		800,252	5,111,129
<u>Confidential Administrators</u>					
Conf Educ Admin	1250	1,028,861	13.261%	136,437	1,165,299
Conf Classified Admin	2150	151,635	22.411%	33,983	185,617
Conf Classified Admin, Out of class	2155	1,882	22.411%	422	2,303
Total Confidential Administrator		1,182,378		170,842	1,353,219
<u>Confidential Employee</u>					
Cls Contract Confidential	2130	257,880	22.411%	57,793	315,673
Classified Conf O/T	2133	505	11.211%	57	562
Confidential Supervisors	2160	74,791	22.411%	16,761	91,552
Conf Supervisors OT	2163	-	11.211%	-	-
Total Confidential Employee		333,176		74,612	407,788
<u>Chancellor's Cabinet</u>					
Chancellor's Cabinet	1230	951,673	13.261%	126,201	1,077,875
Total Chancellor's Cabinet		951,673		126,201	1,077,875

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Worksheet # 9

Grossmont-Cuyamaca Community College District Unrestricted General Fund Changes in Mandated Benefits Year 2013/2014

STRS	
Total STRS Salary - Actual 2012/12	
Academic Contract Salaries	24,040,758
Times Budgeted STRS Increase @ 0%	<u>0</u>
Hourly Adjunct Salaries	14,771,410
Times Budgeted Avg STRS/PEAR Increase @ 0%	<u>0</u>

PERS	
Total PERS Salary - Actual 2012/13	
Classified Contract Salaries	16,857,574
Times Budgeted Increase @ .025%	<u>4,214</u>

SUI	
Total SUI Salary - Actual 2012/13	
All Salaries	57,820,473
Times Actual Increase @ 0%	<u>0</u>

Workers Compensation	
Total Workers Comp Salary - Actual 2012/13	
All Salaries	57,820,473
Times Actual Increase @ 0%	<u>0</u>

Total Mandated Benefits Increase/Decrease	<u><u>4,214</u></u>
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