

SAN DIEGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL YEAR 2007-2008
Final Budget as of 8/27/2007

	City	Mesa	Miramar	CE	Total
a. FTES					
Resident					
Fall 2006 Credit Earned	4,400.33	6,344.91	2,560.90	0.00	13,306.14
Spring 2007 Credit Earned (Excludes Intersession)	4,363.30	6,036.97	2,504.43	0.00	12,904.70
Fall 2006 Non-Credit Earned	0.00	0.00	0.00	3,888.88	3,888.88
Spring 2007 Non-Credit Earned	0.00	0.00	0.00	3,973.55	3,973.55
Non-Resident					
Fall 2006 Credit Earned	189.83	342.15	61.15	0.00	593.13
Spring 2007 Credit Earned (Excludes Intersession)	<u>157.10</u>	<u>312.89</u>	<u>63.73</u>	<u>0.00</u>	<u>533.72</u>
Total Regular FTES	<u>9,110.56</u>	<u>13,036.92</u>	<u>5,190.21</u>	<u>7,862.43</u>	<u>35,200.12</u>
b. WSCH=FTES X 15	136,658	195,553	77,853	117,936	
c. Productivity Factor (525 = 3.5 FTES / Section)	525	525	525	485	
d. FTEF Goal Entitlement	260.30	372.48	148.29	243.17	
e. Additions for Release Time:					
Department Chair (per contract)	7.89	9.47	6.85	0.00	
Department Chair ESU's (per contract)	3.09	4.92	3.45	0.00	
Department Chair (summer addition 06-07)	1.20	0.73	0.73	0.00	
Reduced Workload	4.48	3.55	6.08	0.00	
Prior Board Approved	<u>6.30</u>	<u>7.40</u>	<u>3.55</u>	<u>2.00</u>	
Total Release Time	22.96	26.07	20.66	2.00	
Total FTEF Entitlement	283.26	398.55	168.95	245.17	
f. Less: Filled Contract FTEF	135.00	201.22	81.75	83.72	
g. Equals Part-time Equivalent	148.26	197.33	87.20	161.45	
FTEF FUNDING					
h. Budgeted Salaries Filled	9,730,949	14,990,013	5,886,545	4,262,722	34,870,229
Budgeted Benefits Filled	<u>2,270,060</u>	<u>3,332,205</u>	<u>1,350,730</u>	<u>1,121,291</u>	<u>8,074,286</u>
TOTAL FILLED	<u>12,001,009</u>	<u>18,322,218</u>	<u>7,237,275</u>	<u>5,384,013</u>	<u>42,944,515</u>
* i. Part time rate & benefits	37,723	37,723	37,723	35,566	
j. Part time allocation (g x i)	<u>5,592,878</u>	<u>7,443,992</u>	<u>3,289,517</u>	<u>5,742,078</u>	<u>22,068,465</u>
k. Classroom Substitute FTEF factor	283.26	398.55	168.95	245.17	
* l. Classroom Substitute rate & benefits	764	764	764	1,797	
m. Classroom Substitute allocation	216,520	304,646	129,144	440,584	1,090,894
Total FTEF Allocations	17,810,407	26,070,856	10,655,936	11,566,675	66,103,874

* Part Time Rate & Benefits have been increased by 2 years COLA % plus adjustment for average cost.

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	City	Mesa	Miramar	CE	Total
Balance of Contract Positions					
1201 - Salary - Filled	3,298,521	5,538,804	2,592,967	2,407,108	11,428,292
1201 - Benefits - Filled	688,338	1,140,080	533,467	508,724	2,361,885
1201 - Salary - Vacant	467,342	260,747	196,848	223,821	1,148,758
1201 - Benefits - Vacant	122,168	68,789	51,936	62,221	305,114
2101 - Salary - Filled	4,852,937	6,139,348	3,365,570	3,303,481	14,357,855
2101 - Benefits - Filled	1,940,671	2,554,555	1,280,588	1,354,968	5,775,814
2101 - Salary - Vacant	346,502	458,641	176,902	91,008	1,073,053
2101 - Benefits - Vacant	173,847	188,367	76,584	49,474	488,272
2201 - Salary - Filled	1,082,511	1,960,673	1,097,107	963,878	5,104,167
2201 - Benefits - Filled	445,285	810,261	462,562	450,300	2,168,388
2201 - Salary - Vacant	134,691	30,450	21,729	136,395	323,265
2201 - Benefits - Vacant	<u>52,591</u>	<u>7,944</u>	<u>14,303</u>	<u>78,831</u>	<u>153,689</u>
Total Contract Positions	13,605,384	19,156,659	9,870,563	9,630,207	52,262,813
Intercession Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
Intercession FTES (actual from 2006-07 Intercession)	285	343	236	0	864
Sections (Divide by FTES at 2.5)	<u>114</u>	<u>137</u>	<u>95</u>	<u>0</u>	<u>346</u>
Amount (Sections times adjunct rate \$3,772.00)	429,374	517,730	358,665	0	1,303,769
Summer Funds Allocation (includes Non Res)	City	Mesa	Miramar	CE	Total
Actual Summer 2006 Earned Plus June 07 projection	1,283	1,727	679	1,623	5,312
Sections (Divide by FTES at 2.75)	<u>467</u>	<u>628</u>	<u>247</u>	<u>590</u>	<u>1,932</u>
Amount (Sections * adjunct rate \$3,772.00 college)	1,759,741	2,369,131	930,943	2,099,113	7,158,929
College Non-Credit Allocation	City	Mesa	Miramar	CE	Total
Rate per FTES (increased by RAF 5.71%)	2,090	2,090	2,090	0	2,090
Total Non-Credit FTES	<u>71.22</u>	<u>57.76</u>	<u>19.43</u>	<u>0.00</u>	<u>148.41</u>
Times rate per FTES equals	148,850	120,718	40,609	0	310,177
Miramar Academies (In Service)			Miramar		Total
FTES as of 7-18-07			1,142		1,142
Sections (Divide by FTES at 2.02)			<u>565</u>		<u>565</u>
Amount (Sections * adjunct rate \$3,772.00)			2,132,170		2,132,170
Discretionary Funds Allocation	City	Mesa	Miramar	CE	Total
Rate per FTES	140	140	140	135	
Budgeted FTES	<u>10,749</u>	<u>15,185</u>	<u>7,267</u>	<u>9,486</u>	<u>42,667</u>
Total	1,504,903	2,123,107	1,017,320	1,280,578	5,925,908
Total Allocation by Formula	35,258,660	50,358,202	25,004,206	24,576,573	135,197,639
Supplemental FTEF Funding	City	Mesa	Miramar		Total
Total FTEF Approved	676.54	916.28	395.31		1,988.13
2007-2008 Final Budget (per Model)	838.87	898.03	364.85		1,899.58
Increase	<u>39.87</u>	<u>18.25</u>	<u>30.46</u>		<u>88.57</u>
Times Rate for Adjunct Funding (\$18,042)	719,267	329,235	549,473		1,597,975

Note: Academies FTEF Funded above at 113.00 and not included In Supplemental Funding.

SAN DIEGO COMMUNITY COLLEGE DISTRICT
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FISCAL YEAR 2007-2008

ADJUSTMENTS TO FORMULA

PLUS:	City	Mesa	Miramar	CE	Total
Adjusting Contractual Items	407,251	559,456	122,381	0	1,089,088
ProRata	0	0	170,000	0	170,000
Fire Academy	137,732	55,769	92,893	87,584	353,978
Retirement Annuity Payments (continues through 2007-08)	0	290,000	0	0	290,000
UCSD Revenue Generating Program	84,988	57,543	48,404	737,827	928,762
DSPS	803,218	0	0	144,498	747,716
Apprenticeship	0	0	0	90,000	90,000
Family Literacy	0	(282,210)	(126,822)	(147,945)	(748,814)
Lottery Budget Adjustment (See below)	1,041,352	680,558	306,856	891,964	2,920,730
Total Adjusting Contractual Items	<u>1,041,352</u>	<u>680,558</u>	<u>306,856</u>	<u>891,964</u>	<u>2,920,730</u>
Total Supplemental FTEF Funding - One Time	<u>719,267</u>	<u>329,235</u>	<u>549,473</u>	<u>0</u>	<u>1,597,975</u>
TOTAL Entitlement	<u>37,019,278</u>	<u>51,367,995</u>	<u>25,860,535</u>	<u>25,468,537</u>	<u>139,716,344</u>
2007-08 Continuous (GFU) Budget Allocation	37,019,278	51,367,995	25,860,535	25,468,537	139,716,344
Plus Lottery Allocations (GFR)	271,704	424,195	174,733	267,711	1,138,343
Total 2007-08 Final Budget Allocation	<u>37,290,982</u>	<u>51,792,190</u>	<u>26,035,268</u>	<u>25,736,248</u>	<u>140,854,687</u>
PLUS:					
Return of Ending Balances (Reserves Fund 1011)					
Balance at 7-30-07	191,087	779,008	192,186	589,383	1,751,664
Budget for 2006-2007 PYE	9,269	51,070	11,173	14,045	85,557
Ending Balance Reserve Calculation 07-08	0	0	0	0	0
Total Budget Fund 1011	<u>200,356</u>	<u>830,078</u>	<u>203,359</u>	<u>603,428</u>	<u>1,837,221</u>
Adjusted Allocation	<u>37,491,338</u>	<u>52,622,268</u>	<u>26,238,627</u>	<u>26,339,676</u>	<u>142,691,908</u>
Total Final Budget Allocation GFU	<u>37,219,634</u>	<u>52,198,073</u>	<u>26,063,894</u>	<u>26,071,965</u>	<u>141,553,565</u>

NOTES AND CALCULATIONS

	City	Mesa	Miramar	CE	Total
Lottery Allocations					
Lottery Grant	79,867	141,985	47,911	119,766	389,529
Supplemental Allocation	<u>191,837</u>	<u>282,210</u>	<u>126,822</u>	<u>147,945</u>	<u>748,814</u>
Total Lottery Allocation	271,704	424,195	174,733	267,711	1,138,343
Less Budget Offset	<u>(191,837)</u>	<u>(282,210)</u>	<u>(126,822)</u>	<u>(147,945)</u>	<u>(748,814)</u>
Net Increase to Budget Model Allocations	<u>79,867</u>	<u>141,985</u>	<u>47,911</u>	<u>119,766</u>	<u>389,529</u>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
REVENUE AND EXPENSE PROJECTIONS
FISCAL YEAR 2007-2008
FINAL as of 8-30-2007**

TOTAL PROJECTED CONTINUOUS REVENUES:

Federal Funds

Veterans Education	2,500	
Total Federal		2,500

Apportionment Allocation

Foundation Grant	15,888,000	
Credit Base (31,332.74 x \$4,367)	136,801,210	
Non-Credit Base (10,072.11 x \$2,626)	26,449,361	
College & Career Prep. (7050 x \$466)	<u>3,285,300</u>	
Total Base	182,423,871	
COLA (Base times 4.53%)	8,263,801	
CDCP 07/08 (7050 x \$0)	<u>0</u>	
Total Apportionment Allocation		190,687,672

Other State Funds

Lottery (excludes prop 20 funds)	5,410,594	
Enrollment Fee (Local 2% Fee Waiver Admin)	225,501	
Apprenticeship Allowance	866,596	
Mandated Cost Reimbursement	370,000	
Part Time Faculty	<u>1,926,575</u>	
Total Other State Funds		8,799,266

Other Local Funds

Interest Income	1,750,000	
Non-Resident Tuition	4,250,000	
Student Fees	215,000	
All Other Local	<u>1,511,435</u>	
Total Other Local Funds		7,726,435

Incoming Transfers

Interfund Transfers SER for Enterprize Funds	106,500	
Intrafund Transfers from GFU to DSPS Match	1,499,400	
Intrafund Transfers from Parking for Indirect	<u>192,000</u>	
Total Transfers		1,797,900

TOTAL AVAILABLE CONTINUOUS RESOURCES

209,013,773

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
REVENUE AND EXPENSE PROJECTIONS
FISCAL YEAR 2007-2008**

PROJECTED CONTINUOUS EXPENSES:

Reserves & Set Asides (Continuous)

Set Aside for COLA (@ 4.53%) Resource Allocation Formula = 80%	6,611,041
Classified reclassifications	123,296
Set Aside to fill 3 Contract Faculty Positions not filled from prior year	95,580
Set Aside to fill 15 Contract faculty positions @ \$31,860 per contract 2007-08 cost	477,900
Set Aside from prior year RAF to fund 9 Faculty Positions @ \$31,860 2007-08 cost	286,740
Set Aside for Potential Growth Distribution in 08-09 RAF	344,096
Set Aside for Equalization Compensation Resource Allocation Formula (Out Years) (Total amount for this set aside as of 7/1/07 should be \$4,451,469)	3,812,099
Balance of Set Aside for Prop S (Continuous) allocation per dkt #890 8/25/05	1,212,698
Set Aside for Prop N per docket #892 dated 3/22/2007	722,725
Total Reserves	13,686,175

TOTAL Campus Allocations	City	Mesa	Miramar	Cont. Ed.	Total
Base Allocation	35,258,660	50,358,202	25,004,206	24,576,573	135,197,639
Adjusting Contractual Items	1,041,352	680,558	306,856	891,964	2,920,730
Sub Total	36,300,012	51,038,760	25,311,062	25,468,537	138,118,369
Supplemental FTEF	719,267	329,235	549,473	0	1,597,975
Revised Campus Allocations	37,019,278	51,367,995	25,860,535	25,468,537	139,716,344

District Office and Districtwide Support Allocations	Base Budget	Districtwide Support Accounts	2006-2007 Final Budget
Board of Trustees	398,500	95,000	493,500
Chancellor's Office	588,263	295,000	883,263
Information Technology	476,712	9,606,500	10,083,212
Instructional Services	1,725,203	1,349,059	3,074,262
Student Services	3,195,293	1,044,485	4,239,778
Business Services	4,513,709	8,899,321	13,413,030
Public Affairs and Information	1,055,230	0	1,055,230
Facilities Services	1,649,123	4,926,984	6,576,117
Maintenance/Operations	0	14,665,440	14,665,440
College Police	0	5,416,405	5,416,405
Human Resources	4,021,754	1,626,601	5,648,355
Total District Offices	17,623,787	47,924,805	65,548,592

TOTAL PROJECTED CONTINUOUS BASE ALLOCATIONS

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
REVENUE AND EXPENSE PROJECTIONS
FISCAL YEAR 2007-2008**

CONTINUOUS REVENUE VS EXPENSES SUMMARY:

Total Projected Continuous Allocations:		
Campus Allocations	139,716,344	
Districtwide Support Allocations	47,924,805	
District Office Allocations	17,623,787	
Reserves and Set Asides	<u>13,686,175</u>	
Total Continuous Allocations		<u>218,951,111</u>
Total Projected Continuous Revenue:		
Federal	2,500	
State	199,486,938	
Local	7,726,435	
Transfers	<u>1,797,900</u>	
Total Continuous Expenses		<u>209,013,773</u>
Projected Continuous Expenses (Over) Under Revenue		(9,937,338)

USE OF ONE-TIME RESOURCES:

One-Time Revenue		
Ending Balance	16,698,713	
Transfer In From Apprenticeship (GFR)	31,502	
One-Time Revenue		16,730,215
One-Time Allocations		
To Balance GFU Continuous Operating Budget	9,937,338	
Reserve for Economic Uncertainty (includes potential FTES Loss)	2,226,535	
Prior Year Encumbrances - Campuses	85,657	
Prior Year Encumbrances - District Office	663,626	
Student Services Carryforward One-Time Funds	138,985	
Leadership Development	90,000	
ISPT Holding One-Time Funds (Inc. \$52,733 for On-Line Help Desk)	72,986	
IT Carryforward Voice Mail Upgrades One-Time Funds	300,000	
Holding Accounts - AFT (Computer Loan/One-Time Sabbatical)	96,894	
Holding Accounts - Risk Management	672,630	
Holding Accounts - Datatel Conversion Expenses	39,000	
Emergency Operations Center Carryforward One-Time Funds	30,000	
Campus Carryforward One-Time Ending Balance Fund	1,761,864	
Combo Class Schedules	200,000	
Advertising - Districtwide	325,000	
Interfund Transfer Out - Reprographic Equipment Reserve	300,000	
Total Allocations		16,730,215

218,951,111

(0)

EXHIBIT 4

Other Allocation Models

EXHIBIT 4: OTHER ALLOCATION MODELS

- Report of the Los Angeles Community College District Budget Allocation Task Force
- Report of the Riverside Community College District Budget Allocation Model Task Force
- San Mateo County Community College District Resource Allocation Workbook
- Budget documents from San Diego Community College District
- Budget Allocation Model from the Rancho Santiago Community College District
- Budget Allocation Model for the North Orange County Community College District
- Budget Principles and Formulas for the Los Rios Community College District
- Resource Allocation for the West Hills Community College District
- A Near Perfect Allocation Model from Ventura County Community College District
- Allocation of FTEF by FTES from Chabot Las Positas Community College District
- Budget Allocation Funding Model from Kern Community College District