

Worksheet # A

Grossmont-Cuyamaca Community College District Resource Allocation Formula Revenue Allocation and Distribution Summary Year 2012/2013

		<u>Unit Allocation</u>
A. One-Time Revenue		
1. One-Time Revenue (Worksheet #1--Line 9)		<u>0</u>
B. Continuous Revenue		
2. COLA & Growth Revenue (Worksheet #2--Line 13)	3,254,975	
3. Less Cost of Contract Step & Salary Advances (Worksheet #3)	(1,015,698)	
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)	(665,793)	
7. Less Cost of Restoration & Growth FTEF (Worksheet #6--Line 9)	(612,478)	
8. Less Cost of Mandated Benefits Increase/Decrease (Worksheet #9)	312,951	
9. Total Continuous Revenue Allocated to Units		<u>1,273,956</u>

C. RAF Allocations by Unit

<u>Unit</u>	2011/12 <u>% Share</u>	One-Time <u>Revenue</u>	Continuous <u>Revenue</u>	Equivalent On-Schedule <u>% Increase</u>
AFT - Contract Faculty	37.79%	-	481,459	1.8713113
AFT - Adjunct Faculty	22.93%	-	292,063	1.8713113
CSEA	26.19%	-	333,629	1.8713113
FOP	0.37%	-	4,732	1.8713113
Admin Association	8.78%	-	111,811	1.8713113
Confidential Administrator	1.85%	-	23,547	1.8713113
Confidential Staff/Supervisor	0.74%	-	9,459	1.8713113
Chancellor's Cabinet	1.30%	-	16,596	1.8713113
Governing Board	0.05%	-	661	
Totals	<u>100.00%</u>	<u>-</u>	<u>1,273,956</u>	

<u>Unit</u>	Cost of 2011/12 <u>1% On-Schedule</u>
AFT - Contract Faculty	257,284
AFT - Adjunct Faculty	156,074
CSEA	178,286
FOP	2,529
Admin Association	59,750
Confidential Administrator	12,583
Confidential Staff/Supervisor	5,055
Chancellor's Cabinet	8,868
Governing Board	353
Totals	<u>680,783</u>

* Excluding budget changes
reflected in worksheet 6

Worksheet # 1

**Grossmont-Cuyamaca Community College District
One-Time Revenue Calculation
Unrestricted General Fund
Year 2012/2013**

One-Time Revenue UGF - Prior Year Actuals

1. Lottery Proceeds	<u>2,324,056</u>	
2. Interest Earned	<u>72,266</u>	
3. Non-Resident Tuition	<u>4,313,158</u>	
4. Total Revenue	<u>6,709,480</u>	
5. Less Base	<u>(7,996,199)</u>	
6. Available One-Time Revenue	<u>(1,286,719)</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>(1,968,463)</u> P2
9. One-Time funds allocated to Units (Lines 7 minus Line 8. If negative, enter "zero")		<u>0</u>

Worksheet # 2

Grossmont-Cuyamaca Community College District Revenue from COLA and Growth Calculation Continuous Funds Year 2012/2013

	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 - 2%	1,531,753	1,301,990
5. Total Current Year Allocated COLA	1,531,753	1,301,990
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 Growth - 3%	2,297,629	1,952,985
11. Total Current Year Allocated Growth	2,297,629	1,952,985
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)		0
13. Total COLA and Growth Allocated to Units		3,254,975

- 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.

Worksheet # 3

Grossmont-Cuyamaca Community College District 2012-2013 Budgeted Step, Column & Longevity Advances Contract Positions By Bargaining Unit

Based on Change in Database from 2011/12 to 2012/13

<u>Bargaining Unit</u>	<u>Step Increase Salary</u>	<u>Mandated Benefits</u>	<u>Total</u>	
<u>AFT</u>				
AFT-Contract Faculty	352,567	13.261%	46,754	399,320
AFT-Adjunct Faculty	184,634	11.280%	20,827	205,460
<u>CSEA</u>				
Regular Classified	209,565	22.411%	46,966	256,531
Y Rated Classified	13,344	22.411%	2,991	16,335
<u>FOP</u>				
Public Safety Officers	12,716	22.411%	2,850	15,566
<u>Admin Association</u>				
Classified Supervisors	23,720	22.411%	5,316	29,036
Classified/Educational Managers	55,461	17.836% *	9,892	65,353
<u>Confidential</u>				
Confidential Administrators	20,412	13.261%	2,707	23,119
Confidential Staff/Supervisor	4,067	22.411%	911	4,978
Chancellor's Cabinet	-	13.261%	-	-
Total Step, Column & Longevity	876,485		139,213	1,015,698

* 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
FOP	Range @ Step B
Admin Association	Range @ Step B
Confidential Administrator	Range @ Step B
Confidential Staff/Supervisor	Range @ Step B

Worksheet # 4

Grossmont-Cuyamaca Community College District Other Salary Related Inflationary Costs Year 2012/2013

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>2011-12</u>	<u>2012-13</u>	<u>Cost (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

Worksheet # 5

Grossmont-Cuyamaca Community College District New Contract Positions Cost Calculation Year 2012/2013

	<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			
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			
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.

Worksheet # 5A

**Grossmont-Cuyamaca Community College District
Health Benefits
(Health, Dental, Vision Premium Increases)
Year 2012/2013**

<u>Plan</u>	<u>Average Monthly Premium 11/12 Actuals</u>	<u>Average Monthly Premium 12/13 Budget</u>	<u>Average Monthly Premium Increase</u>	<u>Number of Enrolled Employees 12/13</u>	<u>12-Month Cost Charged to RAF</u>
Direct Health	\$1,295.31	\$1,373.47	\$78.16	418	\$392,051
Kaiser - Active	\$848.55	\$894.96	\$46.41	318	177,101
Kaiser - Retirees	\$802.84	\$841.13	\$38.29	65	29,866
Delta Premier	\$106.90	\$114.07	\$7.17	670	57,647
Delta Care - HMO	\$44.67	\$50.39	\$5.72	133	9,129
Total Inflation Cost Charged to Unit's Share					<u><u>\$665,793</u></u>

Worksheet # 6

Grossmont-Cuyamaca Community College District FTES/FTEF Growth and Restoration Funding Calculation Year 2012/2013

	Credit	Non-Credit
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:

	Credit	Non-Credit	Total
1. Base Apportionment Funded FTES (2011-12)	16,725.03	87.72	16,812.75
2. Growth FTES -	0.00	0.00	0.00
3. Restoration FTES @3%	501.75	2.63	504.38
4. Total Funded FTES 2012-13	17,226.79	90.35	17,317.14
5. Increase in funded FTES (line 4 - Line 1)	501.75	2.63	504.38
6. Productivity Ratio	32.00	29.50	
7. Growth plus Restoration FTEF (Line 5/Line 6)	15.68	0.09	
8. Growth & Restoration Cost per 1.0 FTEF	\$38,959	\$18,070	
9. Cost of Growth plus Restoration Charged to RAF (2012-13) (Line 7 x Line 8)	\$610,866	\$1,612	\$612,478

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

Worksheet # 7

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

<u>Bargaining Unit</u>	<u>Fiscal Year 2011/2012 Actuals</u>	<u>Mandated Benefits</u>	<u>Total Salary & Benefits</u>	<u>% Of Total</u>
AFT - Contract Faculty	22,716,066	3,012,378	25,728,444	37.79%
AFT - Adjunct Faculty	14,025,329	1,582,057	15,607,386	22.93%
CSEA	14,572,558	3,256,040	17,828,598	26.19%
FOP	206,571	46,295	252,866	0.37%
Admin Association	5,055,491	919,542	5,975,033	8.78%
Confidential Administrator	1,104,203	154,089	1,258,292	1.85%
Confidential Staff/Supervisc	412,983	92,512	505,495	0.74%
Chancellor's Cabinet	783,005	103,834	886,839	1.30%
Governing Board	33,790	1,524	35,314	0.05%
Total	58,909,996	9,168,271	68,078,267	100.00%

<u>Bargaining Unit</u>	<u>% to Apply</u>	<u>Allocation Per Unit</u>
AFT - Contract Faculty	37.79%	481,459
AFT - Adjunct Faculty	22.93%	292,063
CSEA	26.19%	333,629
FOP	0.37%	4,732
Admin Association	8.78%	111,811
Confidential Administrator	1.85%	23,547
Confidential Staff/Supervisc	0.74%	9,459
Chancellor's Cabinet	1.30%	16,596
Governing Board	0.05%	661
Total	100.00%	1,273,956

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	227,161	30,124	257,284	1.87131130
AFT - Adjunct Faculty	140,253	15,821	156,074	1.87131130
CSEA	145,726	32,560	178,286	1.87131130
FOP	2,066	463	2,529	1.87131130
Admin Association	50,555	9,195	59,750	1.87131130
Confidential Administrator	11,042	1,541	12,583	1.87131130
Confidential Staff/Supervisc	4,130	925	5,055	1.87131130
Chancellor's Cabinet	7,830	1,038	8,868	1.87131130
Governing Board	338	15	353	1.87131130
Total	589,100	91,683	680,783	

Worksheet #8

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

Object	Actual 2011/2012 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment
<u>AFT Contract</u>				
Contract Instr	16,039,017	13.261%	2,126,934	18,165,951
Contract Instr, Chair/Coord	1,886,631	13.261%	250,186	2,136,817
Contract Instr, Sabbatical	230,071	13.261%	30,510	260,581
Contract Instr, Reassigned	1,467,117	13.261%	194,554	1,661,671
Contract Instructional Abtmt	(14,518)	13.261%	(1,925)	(16,443)
Contract Noninstr, Lib/Cnsl	2,327,469	13.261%	308,646	2,636,115
Contract Noninstr, Lib/Cnl Chr	73,629	13.261%	9,764	83,393
Contract Noninstr, Lib/Cnl Sbt	67,008	13.261%	8,886	75,894
Contract Noninstr, Lb/Cnsl Rsg	542,579	13.261%	71,951	614,530
Lib/Cnslr R Fd Match	157,731	13.261%	20,917	178,648
Cont NI Lib/Cnsl, Admin Abate	(60,668)	13.261%	(8,045)	(68,713)
Total AFT Contract	22,716,066		3,012,378	25,728,444
<u>AFT Adjunct Faculty</u>				
Hourly Instructor	10,272,553	11.280%	1,158,744	11,431,297
Hrly Instr, Large Class Bonus	225,408	11.280%	25,426	250,834
Hrly Instr, Substitute	100,136	11.280%	11,295	111,431
Hrly Instr, Spec Projects	30,095	11.280%	3,395	33,490
Hrly Instr, Distance Lrn	31,281	11.280%	3,528	34,809
Hrly Instr, Misc	122,292	11.280%	13,795	136,087
Ovrlid-Instruction	2,175,814	11.280%	245,432	2,421,246
Ovrlid-Large Class Bonus	336,001	11.280%	37,901	373,902
Ovrlid-Substitute	23,471	11.280%	2,648	26,119
Ovrlid-Spec Project	21,432	11.280%	2,418	23,850
Ovrlid-Coop Wk Exp	29,529	11.280%	3,331	32,860
Ovrlid-Distance Learning	3,982	11.280%	449	4,431
Ovrlid-Misc	1,300	11.280%	147	1,447
Hrly Instr, Cooperative Wk Exp	78,346	11.280%	8,837	87,183
Hrly Instr, Abatement	(3,472)	11.280%	(392)	(3,864)
Hrly Librarian/Counselor	317,220	11.280%	35,782	353,002
Hrly Lib/Cnsl, Chair/Coord	35,492	11.280%	4,003	39,495
Hrly Lib/Cnslr, Spec Projects	38,723	11.280%	4,368	43,091
Ovrlid-Lib/Cnslr	85,035	11.280%	9,592	94,627
Ovrlid-Lib/Cnslr Chair	70,157	11.280%	7,914	78,071
Ovrlid-Lib/Cnslr Spec Proj	60,313	11.280%	6,803	67,116
Ovrlid-Non-Clsrm Other	11,136	11.280%	1,256	12,392
Hrly Acad Non-Clsrm Other	10,583	11.280%	1,194	11,777
Hrly Ovrl L/C/Acd Adim Abate	(51,498)	11.280%	(5,809)	(57,307)
Total AFT Adjunct Faculty	14,025,329		1,582,057	15,607,386

Worksheet #8

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

Object	Actual 2011/2012 Salaries	Mandated Benefits	Total Salary With Benefits	Cost of 1% on - Schedule Adjustment	
<u>CSEA</u>					
Classified Contract	2110	12,825,670	22.411%	2,874,361	15,700,031
Classified Contract O/T	2113	86,546	11.211%	9,703	96,249
Cls Contract, Out of Class	2115	31,197	22.411%	6,992	38,189
Cls < 50% Contract	2117	230,592	22.411%	51,678	282,270
Classified Abatement	2119	(369,954)	22.411%	(82,910)	(452,864)
Cls Cont R Fd Match	2170	54,745	22.411%	12,269	67,014
Cls Instructor Aide	2210	1,605,099	22.411%	359,719	1,964,818
Cls Instructor Aide, O/T	2213	1,094	11.211%	123	1,217
Cls Instr < 50% Cont	2217	107,569	22.411%	24,107	131,676
Total CSEA		14,572,558		3,256,040	17,828,598
<u>FOP</u>					
Public Safety Contract	2180	206,571	22.411%	46,295	252,866
Total FOP		206,571		46,295	252,866
<u>Admin Association</u>					
Contract Noninstr, Admin	1240	2,294,114	13.261%	304,222	2,598,336
Cls Cont Admin	2140	921,832	22.411%	206,592	1,128,424
Cls Contract Supervisor	2120	1,878,570	22.411%	421,006	2,299,576
Cls Cont Supvr, O/T	2123	31,538	11.211%	3,536	35,074
Classified Cntr Superv Abatem	2129	(70,563)	22.411%	(15,814)	(86,377)
Total Admin Association		5,055,491		919,542	5,975,033
<u>Confidential Administrators</u>					
Conf Educ Admin	1250	1,020,484	13.261%	135,326	1,155,810
Conf Classified Admin	2150	83,719	22.411%	18,762	102,481
Total Confidential Administrator		1,104,203		154,089	1,258,292
<u>Confidential Staff/Supervisor</u>					
Cls Contract Confidential	2130	335,260	22.411%	75,135	410,395
Classified Conf Out of Class	2135	2,879	22.411%	645	3,524
Confidential Supervisors	2160	74,468	22.411%	16,689	91,157
Conf Supervisors OT	2163	376	11.211%	42	418
Total Confidential Staff/Supervisor		412,983		92,512	505,495
<u>Chancellor's Cabinet</u>					
Chancellor's Cabinet	1230	783,005	13.261%	103,834	886,839
Total Chancellor's Cabinet		783,005		103,834	886,839
<u>Governing Board</u>					
Governing Board Stipends	2116	33,790	4.511%	1,524	35,314
Total Governing Board		33,790		1,524	35,314
Total Unrestricted General Fund		58,909,996		9,168,271	68,078,267
		680,783			680,783

Worksheet # 9

Grossmont-Cuyamaca Community College District Unrestricted General Fund Changes in Mandated Benefits Year 2012/2013

STRS	
Total STRS Salary - Actual 2011/12	
Contract Teachers	19,608,314
Contract Admin, Counselors, Librarians	7,205,352
Total	26,813,666
Times Budgeted STRS Increase @ 0%	0
Hourly Adjunct	13,448,171
Hourly Admin, Counselors, Librarians	577,161
Total	14,025,332
Times Budgeted Avg STRS/PEAR Increase @ 0%	0

PERS	
Total PERS Salary - Actual 2011/12	
Contract Non-Instructional	16,357,233
Contract Instructional Aides	1,713,765
Total	18,070,998
Times Budgeted Increase @ 0%	0

SUI	
Total SUI Salary - Actual 2011/12	
All Salaries	61,362,866
Times Actual Decrease @ .51%	(312,951)

Workers Compensation	
Total Workers Comp Salary - Actual 2011/12	
All Salaries	61,362,866
Times Actual Increase @ 0%	0

Total Mandated Benefits Increase/Decrease	(312,951)
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Note: Actual Salaries are from 2012/13 Adoption Budget Booklet - Page 10 Column 3