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**REPORT AND  
RECOMMENDATION**  
OF  
THE EXECUTIVE COMMITTEE OF THE  
DISTRICT BUDGET COMMITTEE

January 2012

**LOS ANGELES COMMUNITY COLLEGE DISTRICT**  
**Executive Committee of the District Budget Committee**  
January 2012

**Chancellor Dr. Daniel J. LaVista**

**Jeanette L. Gordon, Chair**

**Academic Senate/Faculty/Union**

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**Deputy Chancellor**

Dr. Adriana Barrera

After several months of meetings discussing and reviewing allocation models of the other multi-campus districts, and discussing various alternate scenarios for allocating the District's revenues in a manner that would provide enough funding to cover college basic operations, the Committee recommends to the District Budget Committee for review to *increase the colleges' basic allocation to include minimum administrative staffing costs and maintenance and operations (M&O) costs*. Details of the recommendation are provided on page 3.

Recognizing that the changes will result in allocation reductions to some colleges and increases to other colleges, the Committee further recommends providing transition funding adjustments to those colleges that receive allocation reductions.

This recommendation was not supported by the entire committee. Two members voted against it.

Below is the rationale for the recommendation:

#### RATIONALE TO SUPPORT CHANGES

- All colleges should have the minimum basic funding to support operations and should be allowed to offer a full menu of programs and services to serve their communities.
- The current District budget allocation is modeled on the State SB 361 funding model. It is a revenue model based on enrollment (FTES generation) and decentralized budgeting in which colleges receive their allocations and set their own budget priorities to meet their program and service needs. It does not address in a meaningful way the differences in expenditures among the colleges that result from a variety of factors (*e.g.* scale, program mix, square footage, acreage, utilities costs, FT/PT ratio, etc.).
- The State funding model has provided a clear and simpler distribution of funds received from the State to college districts. However, this model has, over time, disproportionately impacted college operations in the following key ways:
  1. The model has contributed to the extreme variations in the fiscal conditions of the individual colleges, with ELAC carrying massive balances, several colleges chronically in debt, and other colleges in between. These huge differences make District decision-making more difficult.
  2. The current annual basic allocation for each college is based on the State's SB 361 model for large, medium, and small colleges

plus \$500,000 supplemental allocation for four small colleges and Trade-Technical College. This basic allocation does not cover the minimum administrative staff and M&O costs. At the state level, small colleges have been exempted from the apportionment cuts associated with workload reductions in recognition of the fact that the state's foundation grants are insufficient.

3. The formula does not make provision for the subsequent year costs of collective bargaining and other mandated decisions (FON- Faculty Obligation Number).
  4. Under the current mechanism, the growth cap for all colleges is the same. There is no mechanism for assigning different growth caps to different colleges based on service area density, participation rates, need to grow to achieve greater economy of scale or other factors. (the ECDBC believes that the issue of differential growth rates should be taken up in the next phase of the DBC's work on the LACCD allocation mechanism).
- The recommended change to the minimum college base funding allocation is premised on the concept that each college will receive a minimum operational funding level to "open the doors" to students.

**RECOMMENDATION:**

A. *Increase the colleges' basic allocation to include minimum administrative staffing costs and maintenance and operations (M&O) costs.*

*Each college shall receive an annual base allocation to fully fund the following:*

*1. Minimum Administrative Staffing:*

- a. (1) President,*
- b. (3) Vice Presidents, (Academic Affairs, Student Services, Administrative Services)*
- c. (1) Institutional Research Dean,*
- d. (1) Facilities Manager,*
- e. Deans*
  - i. (4) Deans => small colleges (FTES < 10,000),*
  - ii. (8) Deans => medium colleges (FTES ≥ 10,000 and < 20,000),*
  - iii. (12) Deans => large colleges (FTES ≥ 20,000);*

*2. Maintenance and Operations costs based on average cost per gross square foot*

*After allocating the minimum base allocation in items 1 and 2 above, all remaining revenue (except non-resident tuition, dedicated revenue, and apprenticeship revenue) shall be distributed to colleges based on their proportionate share (according to funded FTES) of the revenue being allocated to the colleges.*

B. *Transition Funding Adjustment: The colleges that experience financial disadvantage (allocation reduction) as a result of the implementation of this change shall only be assessed 50% of the allocation reduction amount during the first three years of this implementation.*

**Complete Allocation Simulation is provided in Attachment I (pages 12-15), Proposed Minimum Base Funding and M&O Costs Study; and Attachment II (pages 16- 22), 2012-13 Proposed Budget Allocation. These attachments provide the calculation used to formulate the proposed minimum base funding and a comparison with the current allocation model.**

## **BACKGROUND**

Since 2007, the District has allocated funds to colleges using the current District Budget Allocation model which was based on the State SB361 funding model. It is a revenue model based on enrollment and decentralized funding in which colleges receive their allocations and set their own budget priorities to meet their program and service needs. It has served the District well by providing the colleges with the revenue generated from enrollment growth over the years. State general revenue earned by colleges is distributed to colleges less assessments to pay for centralized expenditures, district office functions and services, and set-aside funds for contingency reserve.

Changes have been made in the past to provide additional funding to increase college basic allocations for small colleges (H, M, SW, and W). There was also an increase to the basic allocation of Los Angeles Trade-Technical College in recognition of the college's high proportion of high-cost CTE programs.

## **I. RESOURCE ALLOCATION AND FUNDING ISSUES**

Over the last five years that the District has used this funding mechanism, several colleges have consistently ended the year with expenditures in excess of revenue.

### **Colleges' Open Orders and Balances**

**From 2006-07 through 2010-11**

	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
City	1,915,173	739,648	(2,316,097)	1,927,063	2,909,368
East	16,982,624	21,290,288	19,068,973	25,898,669	31,268,204
Harbor	(873,408)	(3,048,065)	(2,441,782)	(1,708,181)	435,931
Mission	(522,672)	330,418	501,312	972,270	1,413,901
Pierce	7,564,192	8,697,811	8,454,681	9,603,360	9,785,035
Southwest	(838,218)	(1,611,551)	(1,364,784)	(1,466,650)	(1,757,597)
Trade-Tech	150,951	(2,079,123)	107,679	1,484,552	2,078,957
Valley	(81,280)	(1,735,776)	(460,779)	(531,310)	(315,686)
West	1,091,649	617,909	(596,118)	228,484	1,733,917
ITV	116,139	31,905	107,618	248,845	400,984

In August 2010, the Chancellor reconvened the Fiscal Policy and Review Committee (FPRC), to address the state budget reduction impact on the District for fiscal years 2010-11 and 2011-12, and tasked the Committee with reviewing the budget allocation model.

## II. WHAT HAS BEEN STUDIED AND DISCUSSED?

Since March 2011, the Executive Committee of the District Budget Committee (formerly FPRC) has been reviewing the budget allocation model. The Committee has reviewed the following analysis and information:

### A. Current resource allocation and funding issues.

The following funding issues were identified for the Committee to review:

1. College base allocation that may not be sufficient for college to operate,
2. Growth allocation formula,
3. District-wide assessments for centralized functions and services, district offices, contingency reserve, and college supplemental allocation to the college base,
4. District reserve and balance policy, and
5. College deficits and debt repayment policy.

The current funding drivers (basic allocation and funding per credit, noncredit, and enhanced noncredit rates) under the current budget allocation model (SB361), and assessments (cost per funded FTES) were reviewed.

2009-10 Expenditures and 2011-12 Preliminary Allocation were analyzed to further understanding of how the current budget mechanism distributed the available revenue to colleges. Assessments were reviewed for District Office, Information Technology, Centralized Services, Faculty Overbase, Base Supplemental Allocation, and Contingency Reserve. Various funding issues such as equity, insufficiency, economy of scale (small colleges), and dedicated revenue (other) generated by colleges were also studied. A comparison of cost per FTES and net funding per FTES among colleges showed that several colleges received less funding than the projected expenditures and other colleges have a large balance to keep.

Possible solutions are to allow colleges to grow at different rates to allow them to generate sufficient enrollment to cover expenses and to restrict the keeping of balance to a certain percentage of the college budget to control the size of college balances.

B. *Analysis of Small Colleges and Resource Allocation Mechanism (Mr. Larry Serot Report, Consultant, November 2009, former Executive Vice President for the Glendale CCD)*

The Committee reviewed Mr. Serot's report on the analysis of the current resource allocation mechanism used by the District and his recommendations. The current budget allocation funding has consistently resulted in four colleges - Harbor, Mission, Southwest, and West - ending the fiscal year with expenditures in excess of revenues. An analysis of operating costs at the four colleges was made in comparison with five single-college districts and ten colleges within multi-college districts, as well as a comparison of costs for each college with the average of the other eight LACCD colleges. A review of the workings of the allocation mechanism was also performed.

Following are the excerpts of findings and recommendations from Mr. Larry Serot's report:

*Findings*

- 1. The total operating costs per FTES for three of the four colleges are not significantly out of line with the costs of the 15 comparison colleges.*
- 2. The instructional efficiency and productivity of the four colleges is low in comparison to other L.A. colleges and is a result of a failure to adequately budget for part-time faculty and to use the part-time faculty budget as a control for instructional efficiency.*
- 3. The four colleges consistently use the 1300 Object series, Teacher, Hourly, as a means to balance their operating budget against their budget allocation. This in turn leads to regular and significant over expenditures in this Object series, which often results in over expending the entire budget.*
- 4. Staffing Costs per FTES are higher than the averages of the L.A. colleges and only Mission College shows a reduction in classified staff during fiscal years in which over expenditures have occurred.*
- 5. The four colleges should work to improve instructional productivity, thereby reducing costs and they should develop a comprehensive staffing plan that considers efficiency and recognizes their limited funding.*
- 6. The current resource allocation mechanism, based on the State's SB 361 model, does not adequately fund the smaller colleges. The current mechanism has a number of flaws:*



- *It caps growth at all colleges at the same percentage cap as that received by the District. Large Colleges such as East and Pierce receive more dollars than the smaller colleges.*
  - *By allocating funding on the basis of FTES that is capped, smaller colleges do not have the ability to grow into efficiency. Colleges such as Harbor and Southwest, which seem to have difficulty growing, are at a constant disadvantage.*
  - *Treating over expenditures as loans to be paid back over three years has merit but the smaller colleges, which appear to be under funded by the formula, are placed into a deeper hole by such a mechanism making it even more difficult for them to stay within their budget.*
  - *With no efficiency or productivity component, colleges are driven to grow at whatever cost which creates budget overdrafts and a worsening efficiency.*
  - *The formula has produced a situation where several colleges receive funding in excess of their operating costs while others consistently over expend their budgets.*
  - *The formula does not make provisions for the subsequent year costs of collective bargaining decisions which can have a negative effect on colleges that are not growing.*
7. *Colleges are allowed to establish budgets that have no internal integrity. This is most obvious in the consistent use of the 1300 Object accounts as the mechanism for balancing the budget even though historical expenditures clearly indicate that the budget is inadequate. Colleges are then allowed to over expend these accounts with apparent impunity. There appears to be no disincentive to management for playing this game year in and year out. Budgets lose their value as control mechanisms”.*

*“Recommendations*

1. *The District should re-evaluate its existing resource allocation mechanism. Two options are suggested:*
  - *The first is to modify the existing model to make it more responsive to the operating costs of smaller colleges. Three modifications are suggested:*
    - 1) *Increase the “Base Allocation”, and use the same base for each college.*

- 2) *The funding assessment for the District Office, District-wide Centralized Services, and the Contingency Reserve should be based on a percent of budget with larger colleges paying a larger percentage.*
  - 3) *Allocate growth funds in the year following the year earned. Distribute growth funds to smaller colleges at their actual growth rate rather than the capped growth rate if the smaller college increases FTES through improved efficiency and productivity.*
- *The second is to re-evaluate the use of a revenue based model and consider one that looks at costs, productivity and efficiency. Several suggestions are offered:*
    - 1) *A base allocation for each college should be constructed based on the determination of Full-Time Equivalent Faculty computed using a predetermined level of WSCH/FTEF, a staffing plan for all non classroom staff based upon an agreed upon level of efficiency, and a standard cost for utilities.*
    - 2) *An allocation of funds based on FTES should be used to distribute the remaining available funds.*
    - 3) *Allocate growth funds in the year following the year earned. Distribute growth funds to smaller colleges at their actual growth rate rather than the capped growth rate if the smaller college increases FTES through improved efficiency and productivity.*
    - 4) *Operating deficits may be treated as alone in the first year, but deficits should not be accumulated. Continuous deficits should be seen as a failure of management and corrective personnel action should be taken.*
2. *The operating costs of the smaller colleges should be reduced by improving instructional efficiency and productivity and by managing non-instructional staffing through a well thought out and conservative staffing plan.*
  3. *Realistic operating budgets should be developed that can be used as a means to control expenditures and eliminate over spending.”*

C. Review of Ventura CCD Budget Model

The Committee reviewed the Ventura CCD budget model. Ventura CCD has three colleges and distributes its Unrestricted General Fund to various operating units based on the following methodology:

1. Fund district-wide support, such as insurance, legal, audit costs, etc., based on the proposed expenses (similar to funding for LACCD 's Centralized Services)
2. Fund utilities as district-wide costs
3. Fund District Administrative Center (District Office) at 6.4% of available Unrestricted General Fund Revenue
4. Transition funding and college initiatives set-aside funds
5. Remainder of available revenue distributed to colleges as follows:
  - Base allocation – 15% of the revenue available for distribution and divided equally among colleges
  - Class schedule delivery allocation – productivity factor and full-time faculty staffing
  - FTES adjustment and cost allocations – need to verify what this is?
  - FTES Allocation – remaining revenue distributed to colleges proportionate to the college's percent of total FTES
6. Application of carryover – allowed to carry over up to 1% of their prior year Unrestricted General Fund Budget

A simulation of LACCD budget distribution based on the Ventura CCD budget model was presented and reviewed by the committee.

*D. Review of San Diego CCD Budget Model*

The Committee reviewed the San Diego CCD budget model. San Diego CCD has three colleges and distributes its Unrestricted General Fund to various operating units based on the cost allocation model, as follows:

1. Fund set-asides and reserve estimates.

Set-aside amounts are approved expenditure/budget items that will have future impact, either in the current year or future years, and are known at the point of budget preparation.

2. Fund District Office Department Budgets.

The District Office budgets are by department. Within each department, there are budgets for office operations and custodial, district-wide budgets. Projections are made based on current position and expense information.

3. Fund Campus Budgets based on the following data:

- FTEF Allocations and Campus FTEF Budget Plans
- Department Chair ESU's, Reassign Time FTEF, and 11-Month Contracts
- Current Year Salary & Benefit Amounts (Contract Positions)

- Annual Rates for Adjunct, Overload, Substitutes, and ESU's
- Computing Pro-Rata Allocations
- Determining Other Adjusting Contractual Items
- Computing Discretionary Funding
- Funding for Sabbatical Leaves
- Funding for Vacant Positions
- Funding for Faculty Promotion

*E. Review of Los Rios CCD Budget Model*

The Committee reviewed the Los Rios CCD budget model. Los Rios CCD utilizes an allocation formula that distributes funds into two categories: (1) Compensation Fund “Bucket” and (2) Program Development Fund. The Compensation Fund “Bucket” is computed for salaries and benefits and grouped by bargaining unit. The Program Development Funds are to cover operational costs, including utilities and district administrative costs. Base Revenues for these two categories are from the existing resources available in the previous year and are driven by the formula.

New Revenue will be distributed as 80% to the Compensation Bucket to cover salaries and benefits; and 20% to the Program Development Fund to cover operating costs.

The allocation model is rather complicated and requires working in cooperation with the bargaining units to determine the 80/20 split for funding between the two categories.

**III. Remaining Allocation Areas Identified for Review and Change**

After several months of reviewing the District’s current budget allocation formula and other multi-campus districts’ budget allocation formulas, the Executive Committee of the DBC (ECDBC) spent a significant amount of time determining the “appropriate” funding level for the college funding allocation.

The Committee has tentatively agreed to maintain the framework of the current SB361 funding allocation mechanism, and has identified the following possible changes to the existing model to provide adequate funding for colleges to sustain operations:

1. Increase the basic allocation to cover minimum administrative costs and M&O costs.
2. Set a limited percentage of future college balances allowed to be carried forward.

3. The funding assessment for the District Office, District-wide Centralized Services, and the Contingency Reserve should be based on a percent of budget with larger colleges paying a larger percentage.
4. Fund colleges using a differential growth rate based on an agreed-upon instructional growth target and productivity level rather than on the State capped growth rate.
5. The operating costs of colleges should reflect efficiency and improvement in productivity by management of non-instructional staffing through a well thought-out and conservative staffing plan.
6. Operating deficits may be treated as a loan in the first year, but deficits should not be accumulated.

On November 28, 2011, the ECDBC felt that it would be too much to implement all the suggested changes at once. Instead, Recommendation #1 should be implemented first, to increase the basic allocation to cover minimum administrative costs and M&O costs, and other recommended changes should be deferred for future discussion.

On January 5, 2012, the Committee voted 7 to 2 votes to recommend to the DBC the increase of the basic allocation to cover minimum administrative costs and M&O costs as delineated in the Recommendation (page 3).

**ATTACHMENT I**

**(Pages 12-15)**



**Base Allocation Study  
Proposed Minimum Base Funding**

ATTACHMENT I

**Revised M&O Cost based on FY 2010-11**

Revised November 29, 2011

	City	East	Harbor	Mission	Pierce	S-west <sup>(2)</sup>	Trade-Tech	Valley	West	Total
<b>Assumption<sup>(1)</sup></b>										
President	210,092	210,092	210,092	210,092	210,092	210,092	210,092	210,092	210,092	1,890,831
Academic Affairs VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Student Services VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Administrative Services VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Facilities Manager	122,838	122,838	122,838	122,838	122,838	122,838	122,838	122,838	122,838	1,105,546
Institutional Research Dean	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	1,257,861
<b>Total Funding for Presidents and VPs</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$8,585,217</b>
<b>Estimated Benefits for Presidents/VPs/FM<sup>(7)</sup></b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>2,424,216</b>
<b>Deans</b>										
Current Number of Deans funded from 10100 <sup>(3)</sup>	5.0	12.5	5.0	4.0	9.0	5.0	8.0	6.0	2.5	57.0
FTE Faculty (teaching)	318	418	174	158	342	111	260	315	170	2,266
FTES (Student)	13,621	24,755	7,388	7,008	15,489	5,610	12,793	13,328	7,541	107,532
Number of Faculty per Dean	64	33	35	39	38	22	32	53	68	40
Number of FTES per Dean	2,724	1,980	1,478	1,752	1,721	1,122	1,599	2,221	3,016	1,887
Proposed Number of Deans- (per # of FTES)	7	13	4	4	8	3	7	7	4	57
Proposed Number of Deans- (per # of FTEF)	8	11	4	4	9	3	7	8	4	57
Proposed Number of Deans <sup>(4)</sup>	8	12	4	4	8	4	8	8	4	60
Average Dean Salary <sup>(5)</sup>	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762
<b>Total Funding for Deans Position</b>	<b>\$ 1,118,099</b>	<b>\$ 1,677,148</b>	<b>\$ 559,049</b>	<b>\$ 559,049</b>	<b>\$ 1,118,099</b>	<b>\$ 559,049</b>	<b>\$ 1,118,099</b>	<b>\$ 1,118,099</b>	<b>\$ 559,049</b>	<b>8,385,739</b>
<b>Estimated Benefits for Deans<sup>(6)</sup></b>	<b>245,534</b>	<b>368,302</b>	<b>122,767</b>	<b>122,767</b>	<b>245,534</b>	<b>122,767</b>	<b>245,534</b>	<b>245,534</b>	<b>122,767</b>	<b>1,841,508</b>
<b>M&amp;O Costs by Square Footage (2010-11)</b>										
Gross Square Footage	949,910	986,563	530,319	447,851	834,695	527,433	920,875	739,584	514,641	6,451,871
Average Cost per sq.ft.	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36
<b>Total funding for M&amp;O Costs</b>	<b>\$7,943,637</b>	<b>\$8,250,148</b>	<b>\$4,434,801</b>	<b>\$3,745,161</b>	<b>\$6,980,150</b>	<b>\$4,410,667</b>	<b>\$7,700,832</b>	<b>\$6,184,783</b>	<b>\$4,303,693</b>	<b>\$53,953,872</b>
<b>Total Proposed Minimum Base Funding</b>	<b>\$10,530,541</b>	<b>\$ 11,518,868</b>	<b>\$ 6,339,888</b>	<b>\$ 5,650,248</b>	<b>\$ 9,567,053</b>	<b>\$ 6,315,754</b>	<b>\$ 10,287,735</b>	<b>\$ 8,771,686</b>	<b>\$ 6,208,780</b>	<b>\$ 75,190,552</b>

Source: Salary (10th step) for Presidents (\$17,507.69), VPs and Facilities Manager (\$13,367.22)

Southwest has a position of Executive VP, which combines the responsibilities of VPs of Academic Affairs and Student Services.

Current number of Deans is based on result of college survey

Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W), 8 for medium (FTES < 20,000 - C,P,T,V) and 12 for large (FTES > 20,000 - E).

Average Dean Salary is \$11,646.86 (15th step)

Benefits are estimated based on current rates - 43.10% for classified (Administrative Services VP and Facilities Manager) and 21.96% for certificated (Presidents, other VPs and Deans)



**Base Allocation Study  
Proposed Minimum Base Funding  
Based on M&O Costs**

**DRAFT - Revised M&O Cost based on FY 2010-11**

Revised December 5, 2011

	City	East	Harbor	Mission	Pierce	S-west <sup>(2)</sup>	Trade-Tech	Valley	West	Total
Salaries + Benefits	4,672,527	7,174,070	2,657,446	2,313,077	4,954,430	2,475,319	4,821,491	4,432,592	2,898,396	36,399,348
Utilities	1,815,453	2,140,345	915,950	918,943	1,384,131	958,848	906,718	1,287,702	936,751	11,264,841
Equip & Supplies	539,026	1,903,275	204,850	194,906	753,230	295,648	647,582	807,028	244,103	5,589,648
Other	52,165	102,838	42,208	62,977	176,871	14,301	87,779	114,321	46,575	700,035
<b>Total M&amp;O*</b>	<b>7,079,171</b>	<b>11,320,528</b>	<b>3,820,454</b>	<b>3,489,903</b>	<b>7,268,662</b>	<b>3,744,116</b>	<b>6,463,570</b>	<b>6,641,643</b>	<b>4,125,825</b>	<b>\$53,953,872</b>
2010-11 Annual FTES	14,925	24,061	7,853	7,000	15,246	5,331	13,011	13,606	7,674	108,708
Gross Square Footage*	949,910	986,563	530,319	447,851	834,695	527,433	920,875	739,584	514,641	6,451,871
M&O Costs per FTES	\$474.31	\$470.49	\$486.48	\$498.56	\$476.76	\$702.33	\$496.77	\$488.15	\$537.63	\$496.32
M&O Costs per sq.ft.	\$7.45	\$11.47	\$7.20	\$7.79	\$8.71	\$7.10	\$7.02	\$8.98	\$8.02	\$8.36
<b>M&amp;O Costs by Square Footage (2010-11)</b>										
Gross Square Footage	949,910	986,563	530,319	447,851	834,695	527,433	920,875	739,584	514,641	6,451,871
Average Cost per sq.ft.	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36
<b>Total funding for M&amp;O Costs</b>	<b>\$7,943,637</b>	<b>\$8,250,148</b>	<b>\$4,434,801</b>	<b>\$3,745,161</b>	<b>\$6,980,150</b>	<b>\$4,410,667</b>	<b>\$7,700,832</b>	<b>\$6,184,783</b>	<b>\$4,303,693</b>	<b>\$53,953,872</b>

\*Source: Data for M&O Costs and Gross Square Footage is provided by Business Services



**M O COST STUDY**  
Based on 2010/2011 Expenditures

<b>M &amp; O Costs per FTE Student</b>										
	City	East	Harbor	Mission	Pierce	Southwest	Trade Tech	Valley	West	Total
FTES	15,712.11	25,236.54	8,015.31	7,179.44	15,690.57	5,417.54	13,204.03	13,904.24	7,880.18	112,239.96
Salary/Cost	3,211,092	4,944,050	1,794,108	1,603,414	3,356,194	1,707,818	3,363,672	3,038,392	2,009,772	25,028,512
Salary / FTES	204.37	195.91	223.84	223.33	213.90	315.24	254.75	218.52	255.04	222.99
Benefits/Cost	1,461,435	2,230,020	863,338	709,663	1,598,236	767,501	1,457,819	1,394,200	888,624	11,370,836
Benefits / FTES	93.01	88.36	107.71	98.85	101.86	141.67	110.41	100.27	112.77	101.31
UTILITIES	1,815,453	2,140,345	915,950	918,943	1,384,131	958,848	906,718	1,287,702	936,751	11,264,841
Utilities / FTES	115.54	88.36	107.71	98.85	101.86	141.67	110.41	100.27	112.77	100.36
Gas/Cost	256,854	239,445	89,777	79,551	198,724	79,783	150,763	173,337	67,325	1,335,559
Gas / FTES	16.35	9.49	11.20	11.08	12.67	14.73	11.42	12.47	8.54	11.90
Elect/Cost	1,409,007	1,756,988	619,482	774,715	941,654	739,448	630,444	890,669	730,827	8,493,234
Elect / FTES	89.68	69.62	77.29	107.91	60.01	136.49	47.75	64.06	92.74	75.67
SubTotal G+E Co	1,665,861	1,996,433	709,259	854,266	1,140,378	819,231	781,207	1,064,006	798,152	9,828,793
SubTotal / FTES	106.02	79.11	88.49	118.99	72.68	151.22	59.16	76.52	101.29	87.57
Other Util/Cost	149,592	143,912	206,691	64,677	243,753	139,617	125,511	223,696	138,599	1,436,048
Other Util / FTES	9.52	5.70	25.79	9.01	15.53	25.77	9.51	16.09	17.59	12.79
Eq & Sup/Cost	533,939	1,813,301	199,387	188,905	707,640	283,643	614,521	807,028	217,570	5,365,934
Eq & Sup/FTES	33.98	71.85	24.88	26.31	45.10	52.36	46.54	58.04	27.61	47.81
Veh Maint/Cost	5,087	89,974	5,463	6,001	45,590	12,005	33,061	-	26,533	223,714
Veh Maint / FTES	0.32	3.57	0.68	0.84	2.91	2.22	2.50	-	3.37	1.99
Other/Cost	52,165	102,838	42,208	62,977	176,871	14,301	87,779	114,321	46,575	700,035
Other / FTES	3.32	4.07	5.27	8.77	11.27	2.64	6.65	8.22	5.91	6.24
<b>M &amp; O Costs Total</b>	<b>7,079,171</b>	<b>11,320,528</b>	<b>3,820,454</b>	<b>3,489,903</b>	<b>7,268,662</b>	<b>3,744,116</b>	<b>6,463,570</b>	<b>6,641,643</b>	<b>4,125,825</b>	<b>53,953,872</b>
<b>M &amp; O Cost / FTES</b>	<b>450.56</b>	<b>448.58</b>	<b>476.64</b>	<b>486.10</b>	<b>463.25</b>	<b>691.11</b>	<b>489.51</b>	<b>477.67</b>	<b>523.57</b>	<b>480.70</b>
College Exp	57,919,210	86,299,803	30,008,694	26,687,236	59,957,586	23,670,587	50,631,124	54,336,714	29,117,025	418,627,979
M&O Exp % C Exp	12%	13%	13%	13%	12%	16%	13%	12%	14%	13
<b>M &amp; O Costs per Square Foot</b>										
OGSF	949,910	986,563	530,319	447,851	834,695	527,433	920,875	739,584	514,641	6,451,871
Salary / SF Bldg	3.38	5.01	3.38	3.58	4.02	3.24	3.65	4.11	3.91	3.88
Benefits / SF Bldg	1.54	2.26	1.63	1.58	1.91	1.46	1.58	1.89	1.73	1.76
UTILITIES / SF Bldg	1.91	2.17	1.73	2.05	1.66	1.82	0.98	1.74	1.82	1.75
Gas / SF Bldg	0.27	0.24	0.17	0.18	0.24	0.15	0.16	0.23	0.13	0.21
Elect / SF Bldg	1.48	1.78	1.17	1.73	1.13	1.40	0.68	1.20	1.42	1.32

**M O COST STUDY**  
Based on 2010/2011 Expenditures

	City	East	Harbor	Mission	Pierce	Southwest	Trade Tech	Valley	West	Total
SubTotal / SF Bldg	1.75	2.02	1.34	1.91	1.37	1.55	.085	1.44	1.55	1.52
Other Util / SF Bldg	0.16	0.15	0.39	0.14	0.29	0.26	0.14	0.30	0.27	0.22
Equip&Supl / SF Bldg	0.56	1.84	0.38	0.42	0.85	0.54	0.67	1.09	0.42	0.83
Vehicle Maint/SF Bldg	0.01	0.09	0.01	0.01	0.05	0.02	0.04	-	0.05	0.03
Other / SF Bldg	0.05	0.10	0.08	0.14	0.21	0.03	0.10	0.15	0.09	0.11
M&Ocosts/OGSF	7.45	11.47	7.20	7.79	8.71	7.10	7.02	8.98	8.02	8.36
SF Bldg / FTES	60.46	39.09	66.16	62.38	53.20	97.36	69.74	53.19	65.31	57.48
<b>M &amp; O Costs per Number of M &amp; O Employees</b>										
<b>September, 2011</b>										
*Administrative	8	8	5	6	8	4	10	9	8	66
Custodial/Housekeep	35	47	18	16	26	14	34	25	17	232
SF per Cust	27,140	20,991	29,462	27,991	32,104	37,674	27,085	29,583	30,273	27,810
Grounds Employees	2	10	5	3	16	3	3	5	5	52
Acres	48.00	82	85.6	33.5	427	72	22.5	105	70.1	945.70
Acres per Grounds	24.00	8.20	17.12	11.17	26.69	24.00	7.50	21.00	14.02	18.19
Maintenance	21	31	8	8	19	11	20	18	9	145
SF per Maint	45,234	31,825	66,290	55,981	43,931	47,948	46,044	41,088	57,182	44,496
Clerical (Incl Rec)	5	4	2	3	2	2	3	2	2	25
Total M & O Emp	71	100	38	36	71	34	70	59	41	520

## **ATTACHMENT II**

**(Pages 16-22)**



2012-13 PROPOSED BUDGET ALLOCATION  
UNRESTRICTED GENERAL FUND

1/13/12 REVISED W/  
UPDATED DEDICATED  
REVENUE

	2011-2012	2012-2013	2012-2013	2012-2013
	FINAL BUDGET (w/ 6.21% Workload Reductn) NO DISTRIB BALANCES	PROP BUDGET ALLOC (W/1.52% Workload Reduction) Current Allocation Model	PROP BUDGET ALLOC (W/1.52% Workload Reduction) New Allocation Model	DIFFERENCE BETWEEN CURRENT AND NEW MODEL (W/ \$75 Million Proposed Minimum Base Funding)
City	54,876,252	53,186,828	53,823,414	636,586
East	83,609,415	81,382,831	77,456,233	(3,926,598)
Harbor	27,693,863	26,821,198	27,483,658	662,460
Mission	25,073,412	24,233,197	24,720,799	487,602
Pierce	55,639,261	53,918,308	53,234,952	(683,356)
Southwest	20,372,945	19,667,466	21,635,432	1,967,966
Trade-Tech	47,246,426	45,809,113	46,976,428	1,167,315
Valley	48,964,568	47,420,930	47,048,443	(372,487)
West	28,417,008	27,598,158	27,967,148	368,990
ITV	1,368,020	1,347,226	1,263,697	(83,529)
<b>College Total</b>	<b>393,261,170</b>	<b>381,385,255</b>	<b>381,610,204</b>	<b>224,949</b>
District Office	21,988,946	21,322,997	21,322,997	0
Information Technology	10,190,171	9,939,685	9,939,685	0
Centralized & Other	47,945,973	47,943,084	47,943,084	0
Contingency Reserve	25,390,368	25,075,936	25,075,936	0
LA Cnty Sheriff's Contr	14,879,106	14,879,106	14,879,106	0
Funding for New Costs	(6,830,205)	0	0	0
Restricted Program Deficit	0	0	0	0
Funds for Legal Reserve	0	0	0	0
Undistributed COLA (-0.38%)	0	0	0	0
College Reserve	0	0	0	0
Van de Kamp Innovation	968,772	968,772	968,772	0
Student Success Initiatives	0	0	0	0
Undistributed Balance	90,106,926	3,882	(221,067)	(224,949)
<b>TOTAL</b>	<b>597,901,227</b>	<b>501,518,717</b>	<b>501,518,717</b>	<b>0</b>



**Base Allocation Study  
Proposed Minimum Base Funding**

Revised M&O Cost based on FY 2010-11

Revised November 29, 2011

	City	East	Harbor	Mission	Pierce	S-west <sup>(2)</sup>	Trade-Tech	Valley	West	Total
<b>Assumption<sup>(1)</sup></b>										
President	210,092	210,092	210,092	210,092	210,092	210,092	210,092	210,092	210,092	1,890,831
Academic Affairs VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Student Services VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Administrative Services VP	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	160,407	1,443,660
Facilities Manager	122,838	122,838	122,838	122,838	122,838	122,838	122,838	122,838	122,838	1,105,546
Institutional Research Dean	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	1,257,861
<b>Total Funding for Presidents and VPs</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$953,913</b>	<b>\$8,585,217</b>
<b>Estimated Benefits for Presidents/VPs/FM<sup>(7)</sup></b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>269,357</b>	<b>2,424,216</b>
<b>Deans</b>										
Current Number of Deans funded from 10100 <sup>(3)</sup>	5.0	12.5	5.0	4.0	9.0	5.0	8.0	6.0	2.5	57.0
FTE Faculty (teaching)	318	418	174	158	342	111	260	315	170	2,266
FTES (Student)	13,621	24,755	7,388	7,008	15,489	5,610	12,793	13,328	7,541	107,532
Number of Faculty per Dean	64	33	35	39	38	22	32	53	68	40
Number of FTES per Dean	2,724	1,980	1,478	1,752	1,721	1,122	1,599	2,221	3,016	1,887
Proposed Number of Deans- (per # of FTES)	7	13	4	4	8	3	7	7	4	57
Proposed Number of Deans- (per # of FTEF)	8	11	4	4	9	3	7	8	4	57
Proposed Number of Deans <sup>(4)</sup>	8	12	4	4	8	4	8	8	4	60
Average Dean Salary <sup>(5)</sup>	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762	139,762
<b>Total Funding for Deans Position</b>	<b>\$ 1,118,099</b>	<b>\$ 1,677,148</b>	<b>\$ 559,049</b>	<b>\$ 559,049</b>	<b>\$ 1,118,099</b>	<b>\$ 559,049</b>	<b>\$ 1,118,099</b>	<b>\$ 1,118,099</b>	<b>\$ 559,049</b>	<b>8,385,739</b>
<b>Estimated Benefits for Deans<sup>(6)</sup></b>	<b>245,534</b>	<b>368,302</b>	<b>122,767</b>	<b>122,767</b>	<b>245,534</b>	<b>122,767</b>	<b>245,534</b>	<b>245,534</b>	<b>122,767</b>	<b>1,841,508</b>
<b>M&amp;O Costs by Square Footage (2010-11)</b>										
Gross Square Footage	949,910	986,563	530,319	447,851	834,695	527,433	920,875	739,584	514,641	6,451,871
Average Cost per sq.ft.	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36	\$8.36
<b>Total funding for M&amp;O Costs</b>	<b>\$7,943,637</b>	<b>\$8,250,148</b>	<b>\$4,434,801</b>	<b>\$3,745,161</b>	<b>\$6,980,150</b>	<b>\$4,410,667</b>	<b>\$7,700,832</b>	<b>\$6,184,783</b>	<b>\$4,303,693</b>	<b>\$53,953,872</b>
<b>Total Proposed Minimum Base Funding</b>	<b>\$10,530,541</b>	<b>\$ 11,518,868</b>	<b>\$ 6,339,888</b>	<b>\$ 5,650,248</b>	<b>\$ 9,567,053</b>	<b>\$ 6,315,754</b>	<b>\$ 10,287,735</b>	<b>\$ 8,771,686</b>	<b>\$ 6,208,780</b>	<b>\$ 75,190,552</b>

Source: Salary (10th step) for Presidents (\$17,507.69), VPs and Facilities Manager (\$13,367.22)

Southwest has a position of Executive VP, which combines the responsibilities of VPs of Academic Affairs and Student Services.

Current number of Deans is based on result of college survey

Proposed Number of Deans is 4 for small colleges (FTES < 20,000 - H,M,S,W), 8 for medium (FTES < 20,000 - C,P,T,V) and 12 for large (FTES > 20,000 - E).

Average Dean Salary is \$11,646.86 (15th step)

Benefits are estimated based on current rates - 43.10% for classified (Administrative Services VP and Facilities Manager) and 21.96% for certificated (Presidents, other VPs and Deans)

2012-13 PROPOSED BUDGET ALLOCATION (SB361-NEW ASSESS)  
UNRESTRICTED GENERAL FUND

CALCULATION OF BASE REVENUE FUNDS REMAINING  
(For Information Purposes Only)

	CITY	EAST	HARBOR	MISSION	PIERCE	SOUTHWEST	TRADE-TECH	VALLEY	WEST	ITV	Wkid Adj	BASE REVENUE FUNDS REMAINING
TOTAL STATE BASE REVENUE	64,454,809 13.92%	97,319,286 21.01%	32,158,646 6.94%	29,142,412 6.29%	65,938,205 14.24%	24,724,890 5.34%	55,385,342 11.96%	59,057,554 12.75%	33,294,952 7.19%	1,914,891 0.41%	(251,119) -0.05%	463,139,868
TOTAL PROJECTED REVENUE												501,171,681
Less:												(12,600,000)
Nonresident Tuition												(5,583,044)
Dedicated revenue												(83,709)
Apprenticeship												482,904,928
Net Revenue Available												
Funds for Minimum Base												(75,190,552)
REMAINING FOR DISTRIBUTION	56,741,287	85,672,763	28,310,114	25,654,842	58,047,160	21,765,980	48,757,193	51,989,940	29,310,434	1,685,730	(221,067)	407,714,376



### 2012-13 PROPOSED BUDGET ALLOCATION

	Minimum Base Rev	Base Rev Remaining For Distrib	COLA 0.00%	Growth Revenue	Apprenticeship	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Budget For Assessmnts	Basic Alloc & Fac OvrBse	1st Year Sal Incr	Budget For Sheriff'sCont	Centri at Colleges	ITV Redistrib.	BUD ALLOC w/o BAL	Balances	Redistrib Bal ITV,DO,DW	Budget For Open Orders	BUDGET ALLOCATION
City	10,530,540	56,741,287				2,846,814	563,202	70,681,843	(15,164,541)		0	(1,693,888)	0	0	53,823,414				53,823,414
East	11,518,868	85,672,763				4,877,523	733,602	102,802,756	(23,227,172)	36,010	0	(2,155,361)	0	0	77,456,233				77,456,233
Harbor	6,339,888	28,310,114				441,034	768,796	35,859,832	(6,995,758)		0	(1,380,416)	0	0	27,483,658				27,483,658
Mission	5,650,248	25,654,842				580,506	364,834	32,250,430	(6,301,260)		0	(1,306,415)	78,044	0	24,720,799				24,720,799
Pierce	9,567,053	58,047,160				1,637,823	895,758	70,147,794	(15,162,425)		0	(1,750,417)	0	0	53,234,952				53,234,952
Southwest	6,315,754	21,765,980				158,519	164,337	28,404,590	(5,149,270)		0	(1,619,888)	0	0	21,635,432				21,635,432
Trade-Tech	10,287,735	48,757,193			83,709	375,128	618,022	60,121,787	(12,395,736)	778,793	0	(1,528,416)	0	0	46,976,428				46,976,428
Valley	8,771,686	51,989,940				934,597	271,325	61,967,548	(13,370,552)		0	(1,676,417)	127,864	0	47,048,443				47,048,443
West	6,208,780	29,310,434				719,434	564,128	36,802,776	(7,306,361)	16,620	0	(1,545,887)	0	0	27,967,148				27,967,148
ITV	0	1,685,730				28,622	17,304	1,731,656	(467,959)		0	0	0	0	1,263,697				1,263,697
<b>COLLEGE TOTAL</b>	<b>75,190,552</b>	<b>407,935,443</b>	<b>0</b>	<b>0</b>	<b>83,709</b>	<b>12,600,000</b>	<b>4,961,308</b>	<b>500,771,012</b>	<b>(105,541,034)</b>	<b>831,423</b>	<b>0</b>	<b>(14,657,105)</b>	<b>205,908</b>	<b>0</b>	<b>381,610,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>381,610,204</b>
District Office								0	21,544,998		0	(222,001)		0	21,322,997				21,322,997
Information Technology								0	9,939,685		0			0	9,939,685				9,939,685
Centralized Sys								0	48,148,992		0		(205,908)	0	47,943,084				47,943,084
Contingency Reserve								0	25,907,359	(831,423)				0	25,075,936				25,075,936
LA Cnty Sheriff's Contr								0				14,879,106		0	14,879,106				14,879,106
Funding for New Costs								0			0			0	0				0
Restricted Prog Deficit								0						0	0				0
Funds for Legal Reserve								0						0	0				0
College Reserve								0						0	0				0
Van de Kamp Innovation							968,772	968,772							968,772				968,772
Student Success Initiat								0							0				0
Undistrib (Projtd Bal)		(221,067)						(221,067)						0	(221,067)	0			(221,067)
<b>TOTAL</b>	<b>75,190,552</b>	<b>407,714,376</b>	<b>0</b>	<b>0</b>	<b>83,709</b>	<b>12,600,000</b>	<b>5,930,080</b>	<b>501,518,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,518,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,518,717</b>

(1) Includes distribution for Part-Time Office Hours Reimbursement

**Projected Source of Funds**  
 Unrestricted General Fund  
 2012-13 Proposed Budget Allocation

STATE GENERAL REVENUES	
State Apportionment	
Base	469,775,577
Workload Reduction (-1.52%)	(6,635,709)
COLA (est. @ 0.00%)	0
Growth (est. @ 0.00%)	0
Total State Apportionment	463,139,868
TOTAL GENERAL REVENUES	463,139,868
PART-TIME FACULTY COMPENSATION	2,203,448
LOTTERY	14,300,000
NON-RESIDENT TUITION	12,600,000
APPRENTICESHIP	83,709
OTHER STATE	1,652,112
INTEREST	1,609,500
OTHER LOCAL	0
DEDICATED REVENUE	5,930,080
INCOMING TRANSFER	0
LESS INTRAFUND w/in UNRESTRICTED	0
<b>TOTAL UNRESTRICTED GF INCOME</b>	<b>501,518,717</b>
TRANSFER FROM RETIREMENT BENEFITS RESERVE	0
OPEN ORDERS	0
BEGINNING BALANCE	0
<b>TOTAL FUNDS AVAILABLE FOR APPROPRIATION</b>	<b>501,518,717</b>



## 2012-2013 Workload Measures

2012-2013 BASE WORKLOAD MEASURES (1011 ANNUAL FUNDED GR/RESTOR W/ NC SWITCH)				
	Credit FTES	Non-Credit FTES	Enh'd NonCr FTES	Total FTES
City	12,416	566	1,016	13,998
East	19,742	1,124	347	21,213
Harbor	6,370	75	0	6,445
Mission	5,560	193	96	5,849
Pierce	13,643	271	0	13,914
Southwest	4,486	115	290	4,892
Trade-Tech	11,134	150	330	11,615
Valley	11,865	83	509	12,457
West	6,518	229	16	6,764
ITV	426	0	0	426
Wrkld Adj	(29)	417	(392)	(4)
<b>Total</b>	<b>92,132</b>	<b>3,222</b>	<b>2,211</b>	<b>97,566</b>

2012-2013 WORKLOAD REDUCTION			
	-1.520%	-1.520%	-1.520%
	Credit FTES	Non-Credit FTES	Enh'd NonCr FTES
	(189)	(9)	(15)
	(300)	(17)	(5)
	(97)	(1)	0
	(85)	(3)	(1)
	(207)	(4)	0
	(68)	(2)	(4)
	(169)	(2)	(5)
	(180)	(1)	(8)
	(99)	(3)	(0)
	(6)	0	0
	0	(8)	6
<b>Total</b>	<b>(1,400)</b>	<b>(49)</b>	<b>(34)</b>

2012-2013 REDUCED FUNDED BASE FTES			
	Credit FTES	Non-Credit FTES (Adj)	Enh'd NonCr FTES
	12,228	558	1,000
	19,442	1,107	341
	6,273	74	0
	5,475	190	94
	13,435	267	0
	4,418	113	286
	10,965	148	325
	11,685	81	501
	6,419	225	16
	419	0	0
	(28)	410	(387)
<b>Total</b>	<b>90,732</b>	<b>3,173</b>	<b>2,178</b>

### 2012-2013 LACCD FUNDING RATES

Type	Base Rate	Growth Rate
Credit FTES	4,564.83	\$4,564.83
NonCredit FTES	2,744.96	\$2,744.96
Enh'd NonCr (CDCP)	3,232.07	\$3,232.07

### WORKLOAD REDUCTION CALCULATION

	Credit Revenue	NonCr Revenue	Enhanced NonCredit (CDCP)	Total Workload Reduction
City	(861,507)	(23,625)	(49,891)	(935,023)
East	(1,369,810)	(46,893)	(17,026)	(1,433,729)
Harbor	(441,971)	(3,119)	0	(445,090)
Mission	(385,776)	(8,047)	(4,713)	(398,536)
Pierce	(946,611)	(11,309)	0	(957,920)
Southwest	(311,289)	(4,801)	(14,262)	(330,352)
Trade-Tech	(772,548)	(6,267)	(16,224)	(795,039)
Valley	(823,274)	(3,446)	(24,999)	(851,719)
West	(452,273)	(9,544)	(810)	(462,627)
ITV	(29,556)	0	0	(29,556)
Wrkld Adj	1,990	(17,390)	19,282	3,882
<b>Total</b>	<b>(6,392,626)</b>	<b>(134,441)</b>	<b>(108,643)</b>	<b>(6,635,709)</b>

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## Calculation of College Allocation Base Revenue

	2012-2013 FUNDED BASE WORKLOAD				2012-2013 COMPUTED BASE REVENUE					2012-2013				
	Credit FTES	NonCredit FTES	Enhanced NonCr FTES	Total FTES	Basic Allocation	Funded Credit Base	Funded NonCredit Base	Enhanced NonCr FTES	Total Base Rev	Base	Wkld Reduc -1.52%	COLA 0.00%	Growth	Total
City	12,416.27	566.23	1,015.54	13,998.05	3,875,136	56,678,106	1,554,281	3,282,310	65,389,832	65,389,832	(935,023)	0	0	64,454,809
East	19,742.06	1,123.90	346.58	21,212.54	4,428,727	90,119,061	3,085,065	1,120,162	98,753,015	98,753,015	(1,433,729)	0	0	97,319,286
Harbor	6,369.80	74.75	0.00	6,444.55	3,321,545	29,077,010	205,181	0	32,603,736	32,603,736	(445,090)	0	0	32,158,646
Mission	5,559.90	192.86	95.93	5,848.69	3,321,545	25,379,973	529,387	310,043	29,540,948	29,540,948	(398,536)	0	0	29,142,412
Pierce	13,642.80	271.04	0.00	13,913.84	3,875,136	62,277,008	743,981	0	66,896,125	66,896,125	(957,920)	0	0	65,938,205
Swest	4,486.38	115.06	290.31	4,891.76	3,321,545	20,479,551	315,845	938,300	25,055,242	25,055,242	(330,352)	0	0	24,724,890
Trade	11,134.17	150.21	330.25	11,614.63	3,875,136	50,825,530	412,332	1,067,383	56,180,381	56,180,381	(795,039)	0	0	55,385,342
Valley	11,865.24	82.60	508.86	12,456.70	3,875,136	54,162,735	226,726	1,644,676	59,909,273	59,909,273	(851,719)	0	0	59,057,554
West	6,518.28	228.75	16.49	6,763.53	3,321,545	29,764,809	627,913	53,313	33,757,579	33,757,579	(462,627)	0	0	33,294,952
<b>Coll Tot</b>	<b>91,734.90</b>	<b>2,805.40</b>	<b>2,603.96</b>	<b>97,144.27</b>	<b>33,215,451</b>	<b>418,753,784</b>	<b>7,700,710</b>	<b>8,416,186</b>	<b>468,086,131</b>	<b>468,086,131</b>	<b>(6,610,035)</b>	<b>0</b>	<b>0</b>	<b>461,476,096</b>
ITV	425.96	0.00	0.00	425.96	0	1,944,447	0	0	1,944,447	1,944,447	(29,556)	0	0	1,914,891
DO/Centr									0	0	0	0	0	0
Unadj Base*	(28.60)	416.79	(392.48)	(4)		(130,548)	1,144,074	(1,268,528)	(255,001)	(255,001)	3,882	0	0	(251,119)
<b>Total</b>	<b>92,132.26</b>	<b>3,222.19</b>	<b>2,211.48</b>	<b>97,565.94</b>	<b>33,215,451</b>	<b>420,567,683</b>	<b>8,844,784</b>	<b>7,147,659</b>	<b>469,775,577</b>	<b>469,775,577</b>	<b>(6,635,709)</b>	<b>0</b>	<b>0</b>	<b>463,139,868</b>

\*To hold the colleges harmless from decline. Colleges remain at the reduced funded base as of 2009-10.

\*On 1/1/09, DBC approved a \$100,000 increase to Trade Tech's basic allocation to compensate the college for high-cost programs.

# COMPUTED STATE GENERAL REVENUE BY LOCATION

	2012-2013 FUNDED BASE WORKLOAD				2012-2013 COMPUTED BASE REVENUE					2012-2013					% of Total
	Credit FTES	NonCredit FTES	Enhanced NonCr FTES	Total FTES	Basic Allocation	Funded Credit Base	Funded NonCred Base	Enhanced NonCr FTES	Total Base Rev	Base	Wkld Reduc -1.52%	COLA 0.00%	Growth	Total	
City	12,416.27	566.23	1,015.54	13,998.05	3,875,136	56,678,106	1,554,281	3,282,310	65,389,832	65,389,832	(935,023)	0	0	64,454,809	13.92%
East	19,742.06	1,123.90	346.58	21,212.54	4,428,727	90,119,061	3,085,065	1,120,162	98,753,015	98,753,015	(1,433,729)	0	0	97,319,286	21.01%
Harbor	6,369.80	74.75	0.00	6,444.55	3,321,545	29,077,010	205,181	0	32,603,736	32,603,736	(445,090)	0	0	32,158,646	6.94%
Mission	5,559.90	192.86	95.93	5,848.69	3,321,545	25,379,973	529,387	310,043	29,540,948	29,540,948	(398,536)	0	0	29,142,412	6.29%
Pierce	13,642.80	271.04	0.00	13,913.84	3,875,136	62,277,008	743,981	0	66,896,125	66,896,125	(957,920)	0	0	65,938,205	14.24%
Swest	4,486.38	115.06	290.31	4,891.76	3,321,545	20,479,551	315,845	938,300	25,055,242	25,055,242	(330,352)	0	0	24,724,890	5.34%
Trade	11,134.17	150.21	330.25	11,614.63	3,875,136	50,825,530	412,332	1,067,383	56,180,381	56,180,381	(795,039)	0	0	55,385,342	11.96%
Valley	11,865.24	82.60	508.86	12,456.70	3,875,136	54,162,735	226,726	1,644,676	59,909,273	59,909,273	(851,719)	0	0	59,057,554	12.75%
West	6,518.28	228.75	16.49	6,763.53	3,321,545	29,754,809	627,913	53,313	33,757,579	33,757,579	(462,627)	0	0	33,294,952	7.19%
Coll Tot	91,734.90	2,805.40	2,603.96	97,144.27	33,215,451	418,753,784	7,700,710	8,416,186	468,086,131	468,086,131	(6,610,035)	0	0	461,476,096	99.64%
ITV	425.96	0.00	0.00	425.96	0	1,944,447	0	0	1,944,447	1,944,447	(29,556)	0	0	1,914,891	0.41%
DO/Centr									0	0	0	0	0	0	0.00%
Unadj Base*	(28.60)	416.79	(392.48)	(4)		(130,548)	1,144,074	(1,268,528)	(255,001)	(255,001)	3,882	0	0	(251,119)	-0.05%
<b>Total</b>	<b>92,132.26</b>	<b>3,222.19</b>	<b>2,211.48</b>	<b>97,565.94</b>	<b>33,215,451</b>	<b>420,567,683</b>	<b>8,844,784</b>	<b>7,147,659</b>	<b>469,775,577</b>	<b>469,775,577</b>	<b>(6,635,709)</b>	<b>0</b>	<b>0</b>	<b>463,139,868</b>	<b>100.00%</b>

\*\*To hold the colleges harmless from decline. Colleges remain at the reduced funded base as of 2009-10.

\*On 1/7/09, DBC approved a \$500,000 increase to Trade-Tech's basic allocation to compensate the college for high-cost programs.