

ALLOCATION MODEL

**STATE CENTER COMMUNITY COLLEGE DISTRICT
GENERAL PURPOSE FINAL ALLOCATION (XX0 Only)
F.Y. Sample**

REF		Districtwide/ District Office	Fresno City College	Reedley College	North Centers	TOTAL DISTRICT
1	PRIOR YEAR BASE ALLOCATION	\$19,859,905	\$71,155,372	\$25,768,713	\$16,440,774	\$133,224,764
2						
3	ADJUSTMENTS TO PRIOR YEAR BASE ALLOCATION					
4	Certificated Step/Column Increase	\$1,799	\$494,115	\$194,832	\$129,277	\$820,023
5	Classified Step Increase	54,450	122,456	57,217	43,464	277,587
6	Management/Confidential Step Increase	33,397	26,227	19,469	12,375	91,468
7	Cal PERS (.491%)	37,786	56,122	21,936	11,352	127,196
8	New Positions (Classified/Academic/Management)	82,892	56,319		56,319	195,530
9	Prop. & Liability Ins.	175,000				175,000
10	Utilities	345,000				345,000
11	SUI Increase (.42%)	38,408	223,086	79,330	53,224	394,048
12	Workers comp (10%) Rate Only					
13	CURRENT YEAR ADJUSTED BASE ALLOCATION	\$21,174,637	\$72,133,697	\$26,141,497	\$16,746,785	\$136,196,616
14						
15	CURRENT YEAR MISCELLANEOUS ADJUSTMENTS					
16	Retiree Health (Pay-As-You-Go)	\$1,100,000	-	-	-	\$1,100,000
17	Facilities Rental	-	\$42,000	\$15,000	-	57,000
18	Campus Lab School Charges	-	130,000	65,000	\$140,000	335,000
19	Misc. Revenues	-	100,000	15,000	-	115,000
20	Election Costs	265,000	-	-	-	265,000
21	TOTAL CURRENT YEAR ADJUSTMENTS	\$1,365,000	\$272,000	\$95,000	\$140,000	\$1,872,000
22	CURRENT YEAR ALLOCATION					
23	(XX0 ONLY)	\$22,539,637	\$72,405,697	\$26,236,497	\$16,886,785	\$138,068,616

Descriptive Summary

General Fund Resource Allocation Model:

The State Center Community College District has a long standing general fund resource allocation model. The model is designed to provide funding to four allocation centers (Districtwide/District Office Operations, Fresno City College, Reedley College, and the North Centers) and endeavors to provide a base funding for each center which will remain constant or increase (decrease) as the programs may change. There are five major components of the model to consider. These components and a description of what each provides to the model is as follows:

1. **Prior Year Base Allocation (REF 1):** An allocation center is provided a base allocation for the current fiscal year equal to prior year base allocation. This insures continued fiscal stability and support to the allocation center.
2. **Adjustments to Prior Year Base Allocation (REF 3):** The prior year base is increased (decreased) in this section to account for changes in budgetary allocation such as:
 - a. Step and/or column increases for classified and academic staff
 - b. Salary and benefit increase (decrease) generally a result from changes in the collective bargain agreements
 - c. Changes in operation expenses including expenditures for PERS, CalSTRS, unemployment insurance, or other salary driven rate increases
 - d. Changes in operation expenses such as insurance and utility
 - e. Changes in staffing at an allocation center which might include reduction or addition of position(s) for permanent and hourly staffing
3. **Current Year Adjusted Base Allocation (REF 13):** The current year adjusted base allocation is the sum of the prior year base with adjustments noted in #2. This represents the base allocation from the general fund to operate each center and will also serve as the prior year base allocation for the next fiscal year.
4. **Current Year Miscellaneous Adjustments (REF 15):** The current year adjustments represent distribution to the allocation centers and designated for a specific purpose as is the case with election costs (REF 20) or retiree health benefit (pay-as-you-go) expenditures (REF 16) or distributed based upon revenues generated by the allocation center such as for facility rental, child development center fees, library late fees, or other miscellaneous revenues earned at the center. The current year miscellaneous adjustments will change each year based upon projected expenditure or revenue generated and is not added to the base allocation. In the example you will note a \$265,000 provision for election costs which is only apportioned when a board election is anticipated.
5. **Current Year Allocation (REF 22):** The current year allocation is the sum of all funds dispersed to the allocation centers and represents the prior year base, current year adjustments to base, and current year miscellaneous adjustments. It represents the total of the FTES and miscellaneous revenue generated by the District.

It is important to note certain operational costs are centralized in the Districtwide/District Office allocation center. These centralized operational costs include items common to each center such as maintenance, grounds, and construction services, business services, human resources, and certain information systems operations as well as expenditures such as insurance and utility costs.

12/13/10