

FY23-24 ADOPTED RESOURCE ALLOCATION - FUND 1

Step One: Base Allocation and FTES Allocation

Prior Year Allocations:

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
	\$55,419,703	\$33,684,615	\$52,221,075	\$22,445,557	\$18,104,389	\$50,051,684	\$231,927,023
	39.21%	23.83%	36.95%				

Prior Year TOTAL FTES:

18-19 FTES	6,881	3,564	6,551				16,996
19-20 FTES	6,661	3,405	6,096				16,162
20-21 FTES	6,189	3,273	5,841				15,304
21-22 FTES	5,326	2,949	5,185				13,460
22-23 FTES	5,477	2,978	5,272				13,727
Five Year Avg.	6,107	3,234	5,789				15,130
% of Total FTES	40.36%	21.37%	38.26%				

Adjustment to PY Allocation:

	\$0.00	\$0.00	\$0.00				
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Step Two: Central Services Anticipated Expense Net Increase/Decrease

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
						\$9,807,838	\$9,807,838

Step Three: Allocate Square Footage

\$5.07

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
					\$0		\$0

Step Four: Allocate Growth Based Upon Increase/Decrease in FTES Average vs. Goals

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
23-24 FTES Projections	5,989	3,067	5,432				14,488
"New" Five Year Average	5,928	3,134	5,565				14,628
Difference	(178)	(99)	(224)				(502)
FTES Growth Allocation	\$0	\$0	\$0				\$0
International Students	\$514,390	\$135,210	\$211,398				\$860,998
Sub Total	\$514,390	\$135,210	\$211,398				\$860,998

Step Five: Allocate 20% of College Growth Allocation to DO

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
FTES Growth Allocation				\$0			\$0
International Students				\$215,250			\$215,250
Total				\$215,250			\$215,250

Step Six: Allocate Any Special Amounts Agreed Upon

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
COLA	\$3,728,664	\$2,279,456	\$3,744,121	\$1,493,988	\$924,869	2,949,649	\$15,120,747
Step & LSI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DW Technology				\$0	\$0	\$2,351,820	\$2,351,820
College Technology	\$81,229	\$132,458	\$88,739	\$0	\$0	\$0	\$302,426
CPI	\$170,376	\$39,168	\$42,570	\$97,716	\$109,132	\$0	\$458,962
Other	\$0	\$0	\$0	-\$39,455	\$0	\$0	-\$39,455
Innovation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,980,270	\$2,451,082	\$3,875,430	\$1,552,250	\$1,034,001	\$5,301,469	\$18,194,500

FY23-24 ADOPTED RESOURCE ALLOCATION - FUND 1

Step Seven: Allocate Any Remaining Available Funds (+/-)

Prior Year Allocation	\$231,927,023	
Property Tax Growth	\$13,217,310	
Other Revenue	\$6,351,489	
FY23-24 Revenue	\$251,495,822	(excludes Proposition 30/55)
Increase/Decrease from PY Allocation	\$19,568,799	
Transfer In from Fund 4 (DO)	\$0	
Reserve	\$0	
	<u>\$19,568,799</u>	
Less Allocations:		
Step One	\$0	
Step Two	\$9,807,838	
Step Three	\$0	
Step Four	\$860,998	
Step Five	\$215,250	
Step Six	\$18,194,500	
	<u>\$29,078,585</u>	
Available for Allocation	<u>-\$9,509,786</u>	

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
PY Site Allocations	\$55,419,703	\$33,684,615	\$52,221,075	\$22,445,557	\$18,104,389		\$181,875,339
% of Total	30.47%	18.52%	28.71%	12.34%	9.95%		100.00%
ADJUSTMENT PER STEP SEVEN:	<u>-\$2,897,751</u>	<u>-\$1,761,281</u>	<u>-\$2,730,504</u>	<u>-\$1,173,620</u>	<u>-\$946,631</u>		<u>-\$9,509,786</u>

Step Eight: FINAL ALLOCATION

	Skyline	Canada	CSM	DO	Facilities	Districtwide	Total
PY Site Allocation	\$55,419,703	\$33,684,615	\$52,221,075	\$22,445,557	\$18,104,389	\$50,051,684	\$231,927,023
Step One	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Two	\$0	\$0	\$0	\$0	\$0	\$9,807,838	\$9,807,838
Step Three	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Step Four	\$514,390	\$135,210	\$211,398	\$0	\$0	\$0	\$860,998
Step Five	\$0	\$0	\$0	\$215,250	\$0	\$0	\$215,250
Step Six	\$3,980,270	\$2,451,082	\$3,875,430	\$1,552,250	\$1,034,001	\$5,301,469	\$18,194,500
Step Seven	-\$2,897,751	-\$1,761,281	-\$2,730,504	-\$1,173,620	-\$946,631	\$0	-\$9,509,786
Total Increase/Decrease	\$1,596,909	\$825,011	\$1,356,325	\$593,880	\$87,370	\$15,109,307	\$19,568,799
Subtotal	<u>\$57,016,612</u>	<u>\$34,509,626</u>	<u>\$53,577,400</u>	<u>\$23,039,437</u>	<u>\$18,191,759</u>	<u>\$65,160,991</u>	<u>\$251,495,822</u>
Proposition 55 Allocation	\$390,717	\$237,482	\$368,167	\$158,245	\$127,639	\$0	\$1,282,249
FY23-24 Site Allocation	<u>\$57,407,329</u>	<u>\$34,747,108</u>	<u>\$53,945,566</u>	<u>\$23,197,682</u>	<u>\$18,319,397</u>	<u>\$65,160,991</u>	<u>\$252,778,071</u>

Estimated Total Revenue **\$252,778,071**

Full Absorption Budget for 23/24 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
23/24 Site Allocations	\$ 57,407,329	\$ 34,747,108	\$ 53,945,566	\$ 23,197,682	\$ 18,319,397	\$ 65,160,989	\$ 252,778,071
Central Services	\$ 19,251,463	\$ 13,136,789	\$ 21,024,707	\$ 6,672,976	\$ 5,075,053	\$ (65,160,989)	\$ -
Subtotal	\$ 76,658,793	\$ 47,883,897	\$ 74,970,273	\$ 29,870,658	\$ 23,394,451	\$ -	\$ 252,778,071
Facilities Allocation	\$ 7,341,802	\$ 6,416,936	\$ 9,308,942	\$ 326,771	\$ (23,394,451)		\$ -
Subtotal	\$ 84,000,594	\$ 54,300,833	\$ 84,279,215	\$ 30,197,429	\$ -	\$ -	\$ 252,778,071
District Office	\$ 10,983,898	\$ 7,162,579	\$ 12,050,952	\$ (30,197,428)			\$ -
Total	\$ 94,984,492	\$ 61,463,412	\$ 96,330,167	\$ 0	\$ -	\$ -	\$ 252,778,071
% of Total funding	38%	24%	38%				
Resident FTES Goal for 23/24	5,599	2,830	4,938				13,367
% of Total FTES	42%	21%	37%				
\$ per FTES	\$ 16,965	\$ 21,719	\$ 19,508				\$ 18,911
\$ before absorption	\$ 10,253	\$ 12,278	\$ 10,925				
% of base amt/total	60%	57%	56%				

Detail of Allocations

Central Services:

Utilities	31%	27%	40%	1%			
Square footage	560,098	489,541	710,169	24,929			1,784,737
	\$ 2,462,120	\$ 2,151,961	\$ 3,121,814	\$ 109,585		\$ (7,845,479)	
Retiree/other benefits	28%	17%	28%	14%	13%		
Based upon # of FTE (Position Control)	341	202	345	168	157		1,212
	\$ 1,496,376	\$ 886,735	\$ 1,514,875	\$ 737,246	\$ 690,801	\$ (5,326,032)	
Insurance							
Based upon square footage	\$ 1,199,483	\$ 1,048,381	\$ 1,520,869	\$ 53,387		\$ (3,822,119)	
Managed hiring				\$ 250,000		\$ (250,000)	
Salary commitments							
Based upon # of FTE (Position Control)	341	202	345	168	157		1212
	\$ 4,248,250	\$ 2,517,463	\$ 4,300,770	\$ 2,093,062	\$ 1,961,201	\$ (15,120,747)	
Staff development							
Based upon # of FTE (Position Control)	\$ 224,879	\$ 133,261	\$ 227,659	\$ 110,795	\$ 103,815	\$ (800,409)	
Districtwide Technology							
PCs	1,106	1,027	1,407	241			
Macs	323	265	531	15			
Total	1,429	1,292	1,938	256			
Percent of Computers	29%	26%	39%	5%			
	\$ 2,132,742	\$ 1,928,274	\$ 2,892,410	\$ 382,073		\$ (7,335,499)	
Consultant/Legal/Election							
Percent of Budget	31%	19%	29%	12%	10%		
	\$ 240,195	\$ 145,384	\$ 225,711	\$ 97,060	\$ 76,649	\$ (785,000)	
College-Generated Revenues							
Per Site	\$ 134,746	\$ 45,064	\$ 97,341	\$ -	\$ -	\$ (277,151)	
Apprenticeship							
Per college	\$ 58,429		\$ 492,791			\$ (551,220)	
Museum of Tolerance							
Per college	\$ 26,667	\$ 26,667	\$ 26,667	\$ -		\$ (80,000)	
Remaining Central Svcs to Absorb	\$ 7,027,575	\$ 4,253,602	\$ 6,603,800	\$ 2,839,767	\$ 2,242,587	\$ (22,967,332)	

Full Absorption Budget for 23/24 Fund 1

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
District Office:							
General Services							
Percent of Budget	\$ 426,436	\$ 258,110	\$ 400,721	\$ (1,085,268)			
Business / Administrative Services							
Percent of Budget	\$ 1,853,433	\$ 1,121,833	\$ 1,741,667	\$ (4,716,933)			
Information Technology							
PCs	1,106	1,027	1,407	241			
Macs	323	265	531	15			
Total	1,429	1,292	1,938	256			
Percent of Computers	29%	26%	39%	5%			
	\$ 3,345,435	\$ 3,024,704	\$ 4,537,056	\$ 599,322			
Human Resources							
Based upon # of FTE (Position Control)	\$ 1,156,570	\$ 685,370	\$ 1,170,869	\$ (3,012,809)			
International Education							
Number of Int'l FTES	200	87	250				537
	\$ 570,310	\$ 248,085	\$ 712,887	\$ (1,531,282)			
Chancellor's Office/Foundation/Board							
Based upon # of FTE (Position Control)	\$ 914,711	\$ 542,047	\$ 926,020	\$ (2,382,778)			
Educational Services							
Based upon # of FTE (Position Control)	\$ 675,021	\$ 400,010	\$ 683,366	\$ (1,758,397)			
Community & Government Relations							
Based upon # of FTE (Position Control)	\$ 181,376	\$ 107,481	\$ 183,618	\$ (472,475)			
Remaining Allocation							
Percent of Budget	\$ 1,860,605	\$ 774,939	\$ 1,694,747	\$ (4,330,291)			

