

**2010 - 2011  
INCOME ALLOCATION FORMULA**

**Adoption Budget**

<b>GOAL FTES CALCULATION</b>	<b>Grossmont College</b>	<b>Cuyamaca College</b>	<b>District Services</b>	<b>Districtwide Commitments</b>	<b>Total</b>
FTES - Resident Students	12,439	5,500			17,939
FTES - Nonresident Students	984	100			1,084
<b>Total FTES</b>	<b>13,423</b>	<b>5,600</b>			<b>19,023</b>
% of Total FTES (to distribute DW Commitments)	70.56%	29.44%			100.00%
% of Resident FTES (to distribute Total State Income)	69.34%	30.66%			100.00%
<b>INCOME</b>					
State Income	10/11				
State Program Based Inc	<b>\$84,481,353</b>	X Resident FTES %	\$58,579,370	\$25,901,983	\$84,481,353
Parity Allocation	390,859	X Resident FTES %	271,022	119,837	390,859
State, Other	2,609,986	X Resident FTES %	1,809,764	800,222	2,609,986
Total Apportionment and Other State Income			\$60,660,156	\$26,822,042	\$87,482,198
Dedicated Income - 10/11		From Page 2	4,405,701	432,000	5,718,518
One-Time Funds Dedicated from 09/10				4,352,828	4,352,828
<b>Total Income</b>			<b>\$65,065,857</b>	<b>\$27,254,042</b>	<b>\$97,553,544</b>
Beginning Balances			\$3,617,644	\$1,187,315	\$399,080
Adjusted by Final Dedicated Income 09/10			178,216	125,351	0
Less: District Contingency Reserve (5% of PY Expenses)				(4,757,038)	(4,757,038)
<b>TOTAL FUNDS AVAILABLE</b>			<b>\$68,861,717</b>	<b>\$28,566,708</b>	<b>\$399,080</b>
<b>DISTRIBUTION OF FUNDS AVAILABLE</b>					
Funds Available From Above			<b>\$68,861,717</b>	<b>\$28,566,708</b>	<b>\$399,080</b>
Adjustments to Gross Allocations:					
DW Commitments	From Page 3		(\$4,257,667)	(\$1,776,441)	\$6,034,108
DW Commitments - 4% Reduction	From Page 3		107,238	44,743	(151,981)
Funding of DW Staffing Commitment			1,200,000	1,200,000	(2,400,000)
Funding Backfill for Faculty Sabbaticals	Incl in FTES Red		0	0	0
Funding of Accreditation Allocation			25,000	25,000	(50,000)
Funding of Economy of Scale	Per Formula		(607,490)	607,490	0
Funding of Dedicated Classroom/Labs Maint	Per ASF		198,490	155,725	(354,215)
Early Retirement Incentives - 10/11 Payments			285,924	335,758	86,884
09/10 Contingency plus Dedicated Income			2,978,073	990,786	(3,968,859)
District Services Allocations	Total FTES %		(6,978,845)	(2,911,808)	9,890,653
District Services - 4% Reduction	Total FTES %		292,870	122,195	(415,065)
<b>Total Allocations</b>			<b>\$62,105,310</b>	<b>\$27,360,156</b>	<b>\$9,961,552</b>
<b>% of Total Allocation</b>			60.01%	26.44%	9.63%
					3.92%
					100.00%

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<b>Dedicated Income Detail</b>	<b>Grossmont College</b>	<b>Cuyamaca College</b>	<b>District Services</b>	<b>Districtwide Commitments</b>	<b>Total</b>
Enrollment Fee (2%)	\$0	\$0	\$0	\$136,192	\$136,192
CPI Pass Thru				354,215	354,215
Interest				110,000	110,000
Athletic Insurance				10,000	10,000
Other Local Income				107,111	107,111
Catalogs	7,500	1,500			9,000
Transcripts	70,000	20,500			90,500
Library Fines	12,000	2,800			14,800
Subpoena Fees	300	150			450
Facility Rental	5,000	25,000			30,000
Miscellaneous	60	50			110
Cell Transmitters	75,000	0			75,000
Non Resident Tuition	4,419,412	400,000			4,819,412
Student Fees YE Accrual				200,000	200,000
4% Reduction	(183,571)	(18,000)		(36,701)	(238,272)
<b>Total Dedicated</b>	<b>\$4,405,701</b>	<b>\$432,000</b>	<b>\$0</b>	<b>\$880,817</b>	<b>\$5,718,518</b>

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CALCULATION OF "Districtwide Commitments" LINE ITEM	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
Governing Board Election Costs	1210001			\$160,000	\$160,000
DW Legal	1213203	20,521		120,000	140,521
DW-Students Stipend Coll Cnst	1213001			1,000	1,000
DW-Acad Senate Stipend Coll Cnst	1213301			2,220	2,220
IS-System Maintenance	1213501	21,493		1,140,188	1,161,681
IS-Telecommunication Circuits	1213505	134,175		243,945	378,120
IS-Tech Replacement	1213550	77,626		-	77,626
IS-1099T Services	1213507	11,963		20,000	31,963
DW Web Enhancements	1213515		34,871	-	34,871
Stdt Right to Know	1214001			7,800	7,800
Property, Casualty & Liability Insurance	1215101			537,123	537,123
RM-Safety Staff ADA/NonInstl	1215382/83	18,326		46,000	64,326
Wkrs Comp Res-PY Claim	1215202		15,000	-	15,000
HazMat Waste Management	1215305			5,000	5,000
DW Memberships	1216101			41,000	41,000
DW Credit Card Fees	1217031			215,000	215,000
DW Student Payment Processing	1217032			95,000	95,000
DW Staff Training	1215207		32,651	-	32,651
DW Classified Staff Appreciation	1215208			5,000	5,000
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000	12,000
DW Interest/Debt Related Exp	1217604/05			25,000	25,000
CSEA Books & Stdt Fees	1215211			1,000	1,000
CSEA Scholarships	1215213			5,500	5,500
CSEA Equip Fund	1215214		17,738	-	17,738
CSEA Dependent Stdt Fees	1215215			2,000	2,000
CSEA Public Safety Fitness	1215216			1,000	1,000
Faculty Tuition Reimbursement	1215221			300	300
Supv Fees & Books	1215231			300	300
Supv Equip Fund	1215234		5,500	-	5,500
Conf Fees & Books	1215241			300	300
Conf Equip Fund	1215244		2,000	-	2,000
Admin Assoc Fees & Books	1215251			300	300
Admin Assoc Prof Enhancement	1215253	1,000	17,459	9,524	27,983
Mgmt-Prog Trng & Development	1215261			9,500	9,500
Retiree H&W	1215272/73			1,090,536	1,090,536
Retiree Health Past Service Liability	1217500/01			3,000	3,000
DW Staffing Commitment	To Sites			2,400,000	2,400,000
Funding Backfill for Faculty Sabbaticals	To Sites			-	-
Accreditation Allocation	To Sites			50,000	50,000
Site Dedicated Classroom Maintenance	To Sites			354,215	354,215
Early Retirement Incentives - 10/11 Payments	To Sites			708,566	708,566
09/10 Contingency plus Dedicated Income	To Sites			3,968,859	3,968,859
<b>Sub-Total Districtwide Commitments</b>		<b>\$285,104</b>	<b>\$125,219</b>	<b>\$11,281,176</b>	<b>\$11,691,499</b>
Less Total Funds Available (from Page 1)					(5,657,391)
<b>Net - New Allocation to Page 1</b>					<b>\$6,034,108</b>
Less 4% Reduction - to Page 1					(151,981)
<b>Total Districtwide Commitments</b>					<b>\$5,882,127</b>

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**Adoption Budget**

**COMPARATIVE INFORMATION - Compare to 09/10 Adoption Budget**

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
<b>ALLOCATION DOLLARS</b>					
10/11 Adoption Budget (from Page 1)	\$62,105,310	\$27,360,156	\$9,961,552	\$4,057,878	\$103,484,896
09/10 Adoption Budget	60,122,423	26,529,214	9,755,793	3,839,698	100,247,128
Increase (Decrease)	<u>\$1,982,887</u>	<u>\$830,942</u>	<u>\$205,759</u>	<u>\$218,180</u>	<u>\$3,237,768</u>
Percent Change	3.30%	3.13%	2.11%	5.68%	3.23%

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

10/11 Adoption Budget (from Page 1)	FTES	12,439	5,500	17,939
09/10 Adoption Budget	FTES	12,517	5,535	18,052
Increase (Decrease)		<u>(78)</u>	<u>(35)</u>	<u>(113)</u>
Percent Change		-0.62%	-0.63%	-0.63%

**NET ALLOCATION PER GOAL RESIDENT FTES**

10/11 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,993	\$4,975
09/10 Adoption Budget	\$/Resident FTES	4,803	4,793
Increase (Decrease)		<u>\$190</u>	<u>\$182</u>
Percent Change		3.95%	3.79%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

10/11 Adoption Budget (from Page 1)	FTES	13,423	5,600	19,023
09/10 Adoption Budget	FTES	13,501	5,631	19,132
Increase (Decrease)		<u>(78)</u>	<u>(31)</u>	<u>(109)</u>
Percent Change		-0.58%	-0.55%	-0.57%

**NET ALLOCATION PER GOAL TOTAL FTES**

10/11 Adoption Budget (from Page 1)	\$/Total FTES	\$4,627	\$4,886
09/10 Adoption Budget	\$/Total FTES	4,453	4,711
Increase (Decrease)		<u>\$174</u>	<u>\$174</u>
Percent Change		3.90%	3.70%

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**COMPARATIVE INFORMATION - Compare to 10/11 Tentative Budget**

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
<b>ALLOCATION DOLLARS</b>					
10/11 Adoption Budget (from Page 1)	\$62,105,310	\$27,360,156	\$9,961,552	\$4,057,878	\$103,484,896
10/11 Tentative Budget	59,284,976	26,273,915	9,663,074	3,883,917	99,105,882
Increase (Decrease)	<u>\$2,820,334</u>	<u>\$1,086,241</u>	<u>\$298,478</u>	<u>\$173,961</u>	<u>\$4,379,014</u>
Percent Change	4.76%	4.13%	3.09%	4.48%	4.42%

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

10/11 Adoption Budget (from Page 1)	FTES	12,439	5,500	17,939
10/11 Tentative Budget	FTES	<u>12,517</u>	<u>5,535</u>	<u>18,052</u>
Increase (Decrease)		<u>(78)</u>	<u>(35)</u>	<u>(113)</u>
Percent Change		-0.62%	-0.63%	-0.63%

**NET ALLOCATION PER GOAL RESIDENT FTES**

10/11 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,993	\$4,975
10/11 Tentative Budget	\$/Resident FTES	<u>4,736</u>	<u>4,747</u>
Increase (Decrease)		<u>\$256</u>	<u>\$228</u>
Percent Change		5.41%	4.80%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

10/11 Adoption Budget (from Page 1)	FTES	13,423	5,600	19,023
10/11 Tentative Budget	FTES	<u>13,501</u>	<u>5,635</u>	<u>19,136</u>
Increase (Decrease)		<u>(78)</u>	<u>(35)</u>	<u>(113)</u>
Percent Change		-0.58%	-0.62%	-0.59%

**NET ALLOCATION PER GOAL TOTAL FTES**

10/11 Adoption Budget (from Page 1)	\$/Total FTES	\$4,627	\$4,886
10/11 Tentative Budget	\$/Total FTES	<u>4,391</u>	<u>4,663</u>
Increase (Decrease)		<u>\$236</u>	<u>\$223</u>
Percent Change		5.37%	4.79%