

**2010 - 2011
INCOME ALLOCATION FORMULA**

Tentative Budget

GOAL FTES CALCULATION	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
FTES - Resident Students	12,517	5,535			18,052
FTES - Nonresident Students	984	100			1,084
Total FTES	<u>13,501</u>	<u>5,635</u>			<u>19,136</u>
% of Total FTES (to distribute DW Commitments)	<u>70.55%</u>	<u>29.45%</u>			100.00%
% of Resident FTES (to distribute Total State Income)	<u>69.34%</u>	<u>30.66%</u>			100.00%
INCOME					
State Income	10/11				
State Program Based Inc	\$84,537,433	X Resident FTES %	\$58,618,256	\$25,919,177	\$84,537,433
Parity Allocation	390,859	X Resident FTES %	271,022	119,837	390,859
State, Other	2,323,595	X Resident FTES %	1,611,181	712,414	2,323,595
Total Apportionment and Other State Income			<u>\$60,500,459</u>	<u>\$26,751,428</u>	<u>\$87,251,887</u>
Dedicated Income - 10/11		From Page 2	4,405,701	432,000	5,718,518
One-Time Funds Dedicated from 09/10				3,968,859	3,968,859
Total Income			<u>\$64,906,160</u>	<u>\$27,183,428</u>	<u>\$96,939,264</u>
Beginning Balances	\$1,442,322	\$427,408	\$245,869	\$4,977,607	\$7,093,206
Adjusted by Final Dedicated Income 09/10					0
Less: District Contingency Reserve (5% of PY Expenses)				(4,926,588)	(4,926,588)
TOTAL FUNDS AVAILABLE	<u>\$66,348,482</u>	<u>\$27,610,836</u>	<u>\$245,869</u>	<u>\$4,900,695</u>	<u>\$99,105,882</u>
DISTRIBUTION OF FUNDS AVAILABLE					
Funds Available From Above	\$66,348,482	\$27,610,836	\$245,869	\$4,900,695	\$99,105,882
Adjustments to Gross Allocations:					
DW Commitments		From Page 3	(\$4,673,140)	(\$1,950,729)	\$6,623,869
DW Commitments - 4% Reduction		From Page 3	112,179	46,828	(159,007)
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 %	(6,866,596)	(2,866,353)	9,732,949
District Services - 4% Reduction		Total FTES %	284,054	118,574	(402,628)
Total Allocations	<u>\$59,284,976</u>		<u>\$26,273,915</u>	<u>\$9,663,074</u>	<u>\$3,883,917</u>
% of Total Allocation	59.82%		26.51%	9.75%	3.92%
					100.00%

**2010 - 2011
INCOME ALLOCATION FORMULA**

Tentative Budget

Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
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)
Total Dedicated	\$4,405,701	\$432,000	\$0	\$880,817	\$5,718,518

2010 - 2011
INCOME ALLOCATION FORMULA

Tentative Budget

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			120,000	120,000
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			1,147,900	1,147,900
IS-Telecommunication Circuits	1213505			243,945	243,945
IS-1099T Services	1213507			35,000	35,000
DW Web Enhancements	1213515		34,871	-	34,871
Stdt Right to Know	1214001			7,800	7,800
Property, Casualty & Liability Insurance	1215101			512,650	512,650
RM-Safety Staff ADA/NonInstl	1215382/83			46,000	46,000
Wkrs Comp Res-PY Claim	1215202			25,000	25,000
HazMat Waste Management	1215305			5,000	5,000
DW Memberships	1216101			41,000	41,000
DW Credit Card Fees	1217031			255,200	255,200
DW Student Payment Processing	1217032			95,000	95,000
DW Staff Training	1215207		32,873	-	32,873
DW Classified Staff Appreciation	1215208			5,000	5,000
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000	12,000
Interest/Debt Related Exp	1217604/05			34,000	34,000
CSEA Books & Stdt Fees	1215211			1,000	1,000
CSEA Scholarships	1215213			5,500	5,500
CSEA Equip Fund	1215214		18,959	-	18,959
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		21,297	18,500	39,797
Mgmt-Prog Trng & Development	1215261			9,500	9,500
Retiree H&W	1215272/73			1,137,009	1,137,009
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
Sub-Total Districtwide Commitments		\$0	\$115,500	\$11,409,064	\$11,524,564
Less Total Funds Available (from Page 1)					(4,900,695)
Net - New Allocation to Page 1					\$6,623,869
Less 4% Reduction - to Page 1					(159,007)
Total Districtwide Commitments					\$6,464,862

**2010 - 2011
INCOME ALLOCATION FORMULA**

Tentative 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>
ALLOCATION DOLLARS					
10/11 Tentative Budget (from Page 1)	\$59,284,976	\$26,273,915	\$9,663,074	\$3,883,917	\$99,105,882
09/10 Adoption Budget	60,122,423	26,529,214	9,755,793	3,839,698	100,247,128
Increase (Decrease)	<u>(\$837,447)</u>	<u>(\$255,299)</u>	<u>(\$92,719)</u>	<u>\$44,219</u>	<u>(\$1,141,246)</u>
Percent Change	-1.39%	-0.96%	-0.95%	1.15%	-1.14%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

10/11 Tentative Budget (from Page 1)	FTES	12,517	5,535	18,052
09/10 Adoption Budget	FTES	<u>12,517</u>	<u>5,535</u>	<u>18,052</u>
Increase (Decrease)		<u>0</u>	<u>0</u>	<u>0</u>
Percent Change		0.00%	0.00%	0.00%

NET ALLOCATION PER GOAL RESIDENT FTES

10/11 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,736	\$4,747
09/10 Adoption Budget	\$/Resident FTES	<u>4,803</u>	<u>4,793</u>
Increase (Decrease)		<u>(\$67)</u>	<u>(\$46)</u>
Percent Change		-1.39%	-0.96%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

10/11 Tentative Budget (from Page 1)	FTES	13,501	5,635	19,136
09/10 Adoption Budget	FTES	<u>13,501</u>	<u>5,631</u>	<u>19,132</u>
Increase (Decrease)		<u>(0)</u>	<u>4</u>	<u>4</u>
Percent Change		0.00%	0.07%	0.02%

NET ALLOCATION PER GOAL TOTAL FTES

10/11 Tentative Budget (from Page 1)	\$/Total FTES	\$4,391	\$4,663
09/10 Adoption Budget	\$/Total FTES	<u>4,453</u>	<u>4,711</u>
Increase (Decrease)		<u>(\$62)</u>	<u>(\$49)</u>
Percent Change		-1.39%	-1.03%

2010 - 2011
INCOME ALLOCATION FORMULA

Tentative Budget

COMPARATIVE INFORMATION - Compare to 09/10 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
10/11 Tentative Budget (from Page 1)	\$59,284,976	\$26,273,915	\$9,663,074	\$3,883,917	\$99,105,882
09/10 Tentative Budget	60,549,473	27,055,916	10,251,697	3,949,488	101,806,574
Increase (Decrease)	<u>(\$1,264,497)</u>	<u>(\$782,001)</u>	<u>(\$588,623)</u>	<u>(\$65,571)</u>	<u>(\$2,700,692)</u>
Percent Change	-2.09%	-2.89%	-5.74%	-1.66%	-2.65%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

10/11 Tentative Budget (from Page 1)	FTES	12,517	5,535	18,052
09/10 Tentative Budget	FTES	13,582	6,006	19,588
Increase (Decrease)		<u>(1,065)</u>	<u>(471)</u>	<u>(1,536)</u>
Percent Change		-7.84%	-7.84%	-7.84%

NET ALLOCATION PER GOAL RESIDENT FTES

10/11 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,736	\$4,747
09/10 Tentative Budget	\$/Resident FTES	4,458	4,505
Increase (Decrease)		<u>\$278</u>	<u>\$242</u>
Percent Change		6.24%	5.37%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

10/11 Tentative Budget (from Page 1)	FTES	13,501	5,635	19,136
09/10 Tentative Budget	FTES	14,566	6,102	20,667
Increase (Decrease)		<u>(1,065)</u>	<u>(467)</u>	<u>(1,531)</u>
Percent Change		-7.31%	-7.65%	-7.41%

NET ALLOCATION PER GOAL TOTAL FTES

10/11 Tentative Budget (from Page 1)	\$/Total FTES	\$4,391	\$4,663
09/10 Tentative Budget	\$/Total FTES	4,157	4,434
Increase (Decrease)		<u>\$234</u>	<u>\$228</u>
Percent Change		5.63%	5.15%