

**2011 - 2012
INCOME ALLOCATION FORMULA**

Adoption Budget

GOAL FTES CALCULATION	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments
FTES - Resident Students	11,707	5,177		
FTES - Nonresident Students	803	100		
Total FTES	<u>12,510</u>	<u>5,277</u>		
% of Total FTES (to distribute DW Commitments)	<u>70.33%</u>	<u>29.67%</u>		
% of Resident FTES (to distribute Total State Income)	<u>69.34%</u>	<u>30.66%</u>		
 INCOME				
State Income	11/12			
State General Revenue	\$80,482,525	X Resident FTES %	\$55,806,583	\$24,675,942
State, Other Revenue	2,790,625	X Resident FTES %	1,935,019	855,606
Total Apportionment and Other State Income			<u>\$57,741,602</u>	<u>\$25,531,548</u>
Dedicated Income - 11/12	From Page 2	4,006,782	432,000	711,770
One-Time funds dedicated from 10/11		1,714,112	638,732	169,185
Total Income		<u>\$63,462,496</u>	<u>\$26,602,280</u>	<u>\$169,185</u>
Beginning Balances		\$3,226,846	\$862,585	\$60,775
Adjusted by Final Dedicated Income 10/11		159,442	\$153,393	(\$312,835)
Less: District Contingency Reserve	(5% of PY Expenses)			(4,817,363)
DS Reorg Savings Tfr to DW for Foundation			(207,017)	207,017
TOTAL FUNDS AVAILABLE		<u>\$66,848,784</u>	<u>\$27,618,258</u>	<u>\$22,943</u>
DISTRIBUTION OF FUNDS AVAILABLE				
Funds Available From Above		<u>\$66,848,784</u>	<u>\$27,618,258</u>	<u>\$22,943</u>
Adjustments to Gross Allocations:				
DW Commitments	From Page 3	(\$4,669,897)	(\$1,970,082)	\$6,639,979
DW Commitments - 4% Reduction	From Page 3	128,129	54,054	(182,183)
Funding of DW Staffing Commitment		1,200,000	1,200,000	(2,400,000)
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	193,640	158,727	(352,367)
Early Retirement Incentives - 11/12 Payments		285,924	335,758	86,884
1-Time withheld funds dedicated from 10/11		3,999,694	1,700,306	(5,700,000)
District Services Allocations	Total FTES %	(7,296,060)	(3,077,976)	10,374,036
District Services - 4% Reduction	Total FTES %	294,932	124,422	(419,354)
Total Allocations		<u>\$60,402,656</u>	<u>\$26,775,957</u>	<u>\$10,064,509</u>
% of Total Allocation		59.44%	26.35%	9.90%
				4.30%

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Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments
Enrollment Fee (2%)	\$0	\$0	\$0	\$120,000
CPI Pass Thru				352,367
Interest				86,000
Athletic Insurance				10,000
Other Local Income				73,060
Catalogs	2,500	1,500		
Transcripts	70,000	20,500		
Library Fines	12,000	2,800		
Subpoena Fees	300	150		
Facility Rental	4,000	25,000		
Miscellaneous	60	50		
Cell Transmitters	70,000	0		
Non Resident Tuition	4,014,871	400,000		
Student Fees YE Accrual				100,000
4% Reduction	(166,949)	(18,000)		(29,657)
Total Dedicated	<u>\$4,006,782</u>	<u>\$432,000</u>	<u>\$0</u>	<u>\$711,770</u>

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Adoption Budget

CALCULATION OF "Districtwide Commitments" LINE ITEM

	<u>Primary Key Code</u>	<u>Purchase Order Carryforward</u>	<u>Other Carryforward</u>	<u>New Allocation</u>
Election Cost	1210001			\$53,000
DW Legal	1213203	7,127		120,000
DW-Students Stipend Coll Cnst	1213001			1,000
DW Foundation	1211301			207,017
Inst. Improvement & Innovation	1212001			26,736
IS-Internet Connectivity	121XXXX			19,476
IS-System Maintenance	1213501	18,857		1,140,188
IS-Telecommunication Circuits	1213505	67,982		243,945
IS-Tech Replacement	1213550	108,025	434	-
IS-1099T Services	1213507	31,963		20,000
DW Web Enhancements	1213515		20,092	-
Stdt Right to Know	1214001			7,800
Property, Casualty & Liability Insurance	1215101			497,792
Safety Staff ADA/NonInstl	1215382/83	3,025		46,000
Wkrs Comp Res-PY Claim	1215202			15,000
HazMat Waste Management	1215305	7,432		15,000
DW Memberships	1216101			48,000
DW Copyright Fees	1216102			10,702
DW Credit Card Fees	1217031			215,000
DW Student Payment Processing	1217032	563		95,000
DW Staff Training	1215207	5,000	31,691	-
DW Classified Staff Appreciation	1215208			5,000
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000
Interest/Debt Related Exp	1217604/05			25,000
CSEA - Books & Stdt Fees	1215211			1,000
CSEA - Scholarships	1215213			5,500
CSEA - Equip Fund	1215214		26,458	-
CSEA - Dependent Stdt Fees	1215215			2,000
CSEA - Public Safety Fitness	1215216			1,000
Faculty - Tuition Reimbursement	1215221			300
Supv - Fees & Books	1215231			300
Supv - Equip Fund	1215234		5,500	-
Conf Staff - Fees & Books	1215241			300
Conf Staff - Equip Fund	1215244		3,000	-
Admin Assoc - Fees & Books	1215251			300
Admin Assoc - Prof Enhancement	1215253	1,315	10,936	14,000
Conf Admin - Prof Development	1215261			9,000
Retiree H&W	1215272/73			1,342,593
Retiree Health Past Service Liability	1217500/01			3,000
DW Staffing Commitment	To Sites			2,400,000
Accreditation Allocation	To Sites			50,000
Early Retirement Incentives - 11/12 Payments	To Sites			708,566
Site Dedicated Classroom Maintenance	To Sites			352,367
One-Time Withheld Funds dedicated from 10/11	To Sites			5,700,000
Sub-Total Districtwide Commitments		\$251,289	\$98,111	\$13,413,882
Less Total Funds Available (from Page 1)				
Net - New Allocation to Page 1				
Less 4% Reduction - to Page 1				
Total Districtwide Commitments				

INCOME ALLOCATION FORMULA

COMPARATIVE INFORMATION - Compare to 10/11 Adoption Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>
ALLOCATION DOLLARS				
11/12 Adoption Budget (from Page 1)	\$60,402,656	\$26,775,957	\$10,064,509	\$4,370,166
10/11 Adoption Budget	62,105,310	27,360,156	9,961,552	4,057,878
Increase (Decrease)	<u>(\$1,702,654)</u>	<u>(\$584,199)</u>	<u>\$102,957</u>	<u>\$312,288</u>
Percent Change	-2.74%	-2.14%	1.03%	7.70%
Less 7.56% WL Reduction related to section cuts	(1,907,190)	(843,301)		
Adjusted Percent Change	0.33%	0.95%	1.03%	7.70%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals			
11/12 Adoption Budget (from Page 1)	FTES	11,707	5,177
10/11 Adoption Budget	FTES	<u>12,439</u>	<u>5,500</u>
Increase (Decrease)		<u>(732)</u>	<u>(323)</u>
Percent Change		-5.88%	-5.87%
NET ALLOCATION PER GOAL RESIDENT FTES			
11/12 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,160	\$5,172
10/11 Adoption Budget	\$/Resident FTES	<u>4,993</u>	<u>4,975</u>
Increase (Decrease)		<u>\$167</u>	<u>\$198</u>
Percent Change		3.34%	3.97%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals			
11/12 Adoption Budget (from Page 1)	FTES	12,510	5,277
10/11 Adoption Budget	FTES	<u>13,423</u>	<u>5,600</u>
Increase (Decrease)		<u>(913)</u>	<u>(323)</u>
Percent Change		-6.80%	-5.77%
NET ALLOCATION PER GOAL TOTAL FTES			
11/12 Adoption Budget (from Page 1)	\$/Total FTES	\$4,828	\$5,074
10/11 Adoption Budget	\$/Total FTES	<u>4,627</u>	<u>4,886</u>
Increase (Decrease)		<u>\$202</u>	<u>\$188</u>
Percent Change		4.36%	3.85%

2011 - 2012
INCOME ALLOCATION FORMULA

Adoption Budget

COMPARATIVE INFORMATION - Compare to 11/12 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>
ALLOCATION DOLLARS				
11/12 Adoption Budget (from Page 1)	\$60,402,656	\$26,775,957	\$10,064,509	\$4,370,166
11/12 Tentative Budget	58,221,337	25,972,169	9,918,296	3,917,004
Increase (Decrease)	<u>\$2,181,319</u>	<u>\$803,788</u>	<u>\$146,213</u>	<u>\$453,162</u>
Percent Change	3.75%	3.09%	1.47%	11.57%
Less 7.56% WL Reduction related to section cuts	(1,907,190)	(843,301)		
Adjusted Percent Change	7.02%	6.34%	1.47%	11.57%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

11/12 Adoption Budget (from Page 1)	FTES	11,707	5,177
11/12 Tentative Budget	FTES	<u>11,551</u>	<u>5,108</u>
Increase (Decrease)		<u>156</u>	<u>69</u>
Percent Change		1.35%	1.35%

NET ALLOCATION PER GOAL RESIDENT FTES

11/12 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,160	\$5,172
11/12 Tentative Budget	\$/Resident FTES	<u>5,040</u>	<u>5,085</u>
Increase (Decrease)		<u>\$119</u>	<u>\$87</u>
Percent Change		2.36%	1.72%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

11/12 Adoption Budget (from Page 1)	FTES	12,510	5,277
11/12 Tentative Budget	FTES	<u>12,535</u>	<u>5,208</u>
Increase (Decrease)		<u>(25)</u>	<u>69</u>
Percent Change		-0.20%	1.32%

NET ALLOCATION PER GOAL TOTAL FTES

11/12 Adoption Budget (from Page 1)	\$/Total FTES	\$4,828	\$5,074
11/12 Tentative Budget	\$/Total FTES	<u>4,645</u>	<u>4,987</u>
Increase (Decrease)		<u>\$184</u>	<u>\$87</u>
Percent Change		3.95%	1.75%

**2011 - 2012
INCOME ALLOCATION FORMULA**

Adoption Budget

Total
16,884
903
<u>17,787</u>
100.00%
<u>100.00%</u>

\$80,482,525
2,790,625
<u>\$83,273,150</u>
5,150,552
8,222,029
<u>\$96,645,731</u>

\$9,784,920
0
(4,817,363)
0
<u>\$101,613,288</u>

\$101,613,288

\$0
0
0
0
0
0
0
0
0
0
0
<u>\$101,613,288</u>

100.00%

2011 - 2012
INCOME ALLOCATION FORMULA

Adoption Budget

Total
\$120,000
352,367
86,000
10,000
73,060
4,000
90,500
14,800
450
29,000
110
70,000
4,414,871
100,000
(214,606)
\$5,150,552

**2011 - 2012
INCOME ALLOCATION FORMULA**

Adoption Budget

Total
\$53,000
127,127
1,000
207,017
26,736
19,476
1,159,045
311,927
108,459
51,963
20,092
7,800
497,792
49,025
15,000
22,432
48,000
10,702
215,000
95,563
36,691
5,000
12,000
25,000
1,000
5,500
26,458
2,000
1,000
300
300
5,500
300
3,000
300
26,251
9,000
1,342,593
3,000
2,400,000
50,000
708,566
352,367
5,700,000
\$13,763,282
(7,123,303)
\$6,639,979
(182,183)
\$6,457,796

2011 - 2012
INCOME ALLOCATION FORMULA

Adoption Budget

Total
\$101,613,288
103,484,896
<u>(\$1,871,608)</u>
-1.81%

(2,750,491)
0.85%

16,884
17,939
<u>(1,055)</u>
<u>-5.88%</u>

17,787
19,023
<u>(1,236)</u>
<u>-6.50%</u>

2011 - 2012
INCOME ALLOCATION FORMULA

Adoption Budget

Total
\$101,613,288
98,028,806
<u>\$3,584,482</u>
3.66%
(2,750,491)
6.46%

16,884
16,659
<u>225</u>
<u>1.35%</u>

17,787
17,743
<u>44</u>
<u>0.25%</u>