

**2011 - 2012  
INCOME ALLOCATION FORMULA**

**Tentative Budget**

<b>GOAL FTES CALCULATION</b>			<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>	
FTES - Resident Students			11,551	5,108			16,659	<b>A</b>
FTES - Nonresident Students			984	100			1,084	
Total FTES			<u>12,535</u>	<u>5,208</u>			<u>17,743</u>	
% of Total FTES (to distribute DW Commitments)			<u>70.65%</u>	<u>29.35%</u>			<u>100.00%</u>	
% of Resident FTES (to distribute Total State Income)			<u>69.34%</u>	<u>30.66%</u>			<u>100.00%</u>	
<b>INCOME</b>								
State Income	<b>11/12</b>							
State General Revenue	<b>\$78,911,582</b>	X Resident FTES %	\$54,717,291	\$24,194,291			\$78,911,582	
State, Other Revenue	3,000,845	X Resident FTES %	2,080,786	920,059			3,000,845	
Total Apportionment and Other State Income			<u>\$56,798,077</u>	<u>\$25,114,350</u>	\$0	\$0	<u>\$81,912,427</u>	
Dedicated Income - 11/12		From Page 2	4,405,701	432,000		880,817	5,718,518	<b>B</b>
One-Time funds dedicated from 10/11			1,714,112	638,732	169,185	5,700,000	8,222,029	
Total Income			<u>\$62,917,890</u>	<u>\$26,185,082</u>	<u>\$169,185</u>	<u>\$6,580,817</u>	<u>\$95,852,974</u>	<b>C</b>
Beginning Balances			\$1,442,322	\$427,408	\$245,869	\$4,990,903	\$7,106,502	<b>D</b>
Less: District Contingency Reserve		(5% of PY Expenses)				(4,930,670)	(4,930,670)	
DS Reorg Savings Tfr to DW for Foundation					(207,017)	207,017	0	
<b>TOTAL FUNDS AVAILABLE</b>			<u><b>\$64,360,212</b></u>	<u><b>\$26,612,490</b></u>	<u><b>\$415,054</b></u>	<u><b>\$6,641,050</b></u>	<u><b>\$98,028,806</b></u>	
<b>DISTRIBUTION OF FUNDS AVAILABLE</b>								
Funds Available From Above			<b>\$64,360,212</b>	<b>\$26,612,490</b>	<b>\$415,054</b>	<b>\$6,641,050</b>	<b>\$98,028,806</b>	
Adjustments to Gross Allocations:								
DW Commitments		From Page 3	(\$4,698,292)	(\$1,951,803)		\$6,650,095	\$0	
DW Commitments - 4% Reduction		From Page 3	115,306	47,902		(163,208)	0	
Funding of DW Staffing Commitment			1,200,000	1,200,000		(2,400,000)	0	
Funding Backfill for Faculty Sabbaticals		Incl in FTES Red	0	0		0	0	
Funding of Accreditation Allocation			25,000	25,000		(50,000)	0	
Funding of Economy of Scale		Per Formula	(607,490)	607,490		0	0	
Funding of Dedicated Classroom/Labs Maint		Per ASF	193,640	158,727		(352,367)	0	
Early Retirement Incentives - 11/12 Payments			285,924	335,758	86,884	(708,566)	0	
1-Time withheld funds dedicated from 10/11			3,999,694	1,700,306		(5,700,000)	0	
District Services Allocations		Total FTES %	(6,944,627)	(2,884,994)	9,829,621		0	
District Services - 4% Reduction		Total FTES %	291,970	121,293	(413,263)		0	
<b>Total Allocations</b>			<u><b>\$58,221,337</b></u>	<u><b>\$25,972,169</b></u>	<u><b>\$9,918,296</b></u>	<u><b>\$3,917,004</b></u>	<u><b>\$98,028,806</b></u>	
<b>% of Total Allocation</b>			59.39%	26.49%	10.12%	4.00%	100.00%	
					<b>E</b>	<b>F</b>		

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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><u>\$4,405,701</u></b>	<b><u>\$432,000</u></b>	<b><u>\$0</u></b>	<b><u>\$880,817</u></b>	<b><u>\$5,718,518</u></b>

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CALCULATION OF "Districtwide Commitments" LINE ITEM	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
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
DW Foundation	121xxxx			207,017	207,017
IS-System Maintenance	1213501			1,140,188	1,140,188
IS-Telecommunication Circuits	1213505			243,945	243,945
IS-1099T Services	1213507			20,000	20,000
DW Web Enhancements	1213515		20,092	-	20,092
Stdtd Right to Know	1214001			7,800	7,800
Property, Casualty & Liability Insurance	1215101			504,640	504,640
Safety Staff ADA/NonInstl	1215382/83			46,000	46,000
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305			15,000	15,000
DW Memberships	1216101			48,000	48,000
DW Copyright Fees	1216102			10,702	10,702
DW Credit Card Fees	1217031			215,000	215,000
DW Student Payment Processing	1217032			95,000	95,000
DW Staff Training	1215207		26,000	-	26,000
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			25,000	25,000
CSEA Books & Stdtd Fees	1215211			1,000	1,000
CSEA Scholarships	1215213			5,500	5,500
CSEA Equip Fund	1215214		24,672	-	24,672
CSEA Dependent Stdtd 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		3,000	-	3,000
Admin Assoc Fees & Books	1215251			300	300
Admin Assoc Prof Enhancement	1215253		12,474	14,000	26,474
Mgmt-Prog Trng & Development	1215261			10,000	10,000
Retiree H&W	1215272/73			1,217,262	1,217,262
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
Early Retirement Incentives - 11/12 Payments	To Sites			708,566	708,566
Site Dedicated Classroom Maintenance	To Sites			352,367	352,367
One-Time Withheld Funds dedicated from 10/11	To Sites			5,700,000	5,700,000
<b>Sub-Total Districtwide Commitments</b>		<b>\$0</b>	<b>\$91,738</b>	<b>\$13,199,407</b>	<b>\$13,291,145</b>
Less Total Funds Available (from Page 1)					(6,641,050)
<b>Net - New Allocation to Page 1</b>					<b>\$6,650,095</b>
Less 4% Reduction - to Page 1					(163,208)
<b>Total Districtwide Commitments</b>					<b>\$6,486,887</b>

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INCOME ALLOCATION FORMULA

**Tentative Budget**

**COMPARATIVE INFORMATION - Compare to 10/11 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>					
11/12 Tentative Budget (from Page 1)	\$58,221,337	\$25,972,169	\$9,918,296	\$3,917,004	\$98,028,806
10/11 Adoption Budget	<u>62,105,310</u>	<u>27,360,156</u>	<u>9,961,552</u>	<u>4,057,878</u>	<u>103,484,896</u>
Increase (Decrease)	<u>(\$3,883,973)</u>	<u>(\$1,387,987)</u>	<u>(\$43,256)</u>	<u>(\$140,874)</u>	<u>(\$5,456,090)</u>
Percent Change	-6.25%	-5.07%	-0.43%	-3.47%	-5.27%
Less 9.1% WL Reduction related to section cuts	(2,109,864)	(932,916)			(3,042,780)
Adjusted Percent Change	-2.86%	-1.66%	-0.43%	-3.47%	-2.33%

**Analysis Based Upon Resident FTES Goals**

<b>FTES - Resident Goals</b>					
11/12 Tentative Budget (from Page 1)	FTES	11,551	5,108		16,659
10/11 Adoption Budget	FTES	<u>12,439</u>	<u>5,500</u>		<u>17,939</u>
Increase (Decrease)		<u>(888)</u>	<u>(392)</u>		<u>(1,280)</u>
Percent Change		-7.14%	-7.13%		-7.14%
<b>NET ALLOCATION PER GOAL RESIDENT FTES</b>					
11/12 Tentative Budget (from Page 1)	\$/Resident FTES	\$5,040	\$5,085		
10/11 Adoption Budget	\$/Resident FTES	<u>4,993</u>	<u>4,975</u>		
Increase (Decrease)		<u>\$48</u>	<u>\$110</u>		
Percent Change		0.95%	2.21%		

**Analysis Based Upon Total FTES Goals**

<b>FTES - Total FTES Goals</b>					
11/12 Tentative Budget (from Page 1)	FTES	12,535	5,208		17,743
10/11 Adoption Budget	FTES	<u>13,423</u>	<u>5,600</u>		<u>19,023</u>
Increase (Decrease)		<u>(888)</u>	<u>(392)</u>		<u>(1,280)</u>
Percent Change		-6.62%	-7.00%		-6.73%
<b>NET ALLOCATION PER GOAL TOTAL FTES</b>					
11/12 Tentative Budget (from Page 1)	\$/Total FTES	\$4,645	\$4,987		
10/11 Adoption Budget	\$/Total FTES	<u>4,627</u>	<u>4,886</u>		
Increase (Decrease)		<u>\$18</u>	<u>\$101</u>		
Percent Change		0.39%	2.07%		

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**Tentative Budget**

**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>					
11/12 Tentative Budget (from Page 1)	\$58,221,337	\$25,972,169	\$9,918,296	\$3,917,004	\$98,028,806
10/11 Tentative Budget	<u>59,284,976</u>	<u>26,273,915</u>	<u>9,663,074</u>	<u>3,883,917</u>	<u>99,105,882</u>
Increase (Decrease)	<u>(\$1,063,639)</u>	<u>(\$301,746)</u>	<u>\$255,222</u>	<u>\$33,087</u>	<u>(\$1,077,076)</u>
Percent Change	-1.79%	-1.15%	2.64%	0.85%	-1.09%
Less 9.1% WL Reduction related to section cuts	(2,109,864)	(932,916)			(3,042,780)
Adjusted Percent Change	1.76%	2.40%	2.64%	0.85%	1.98%

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

11/12 Tentative Budget (from Page 1)	FTES	11,551	5,108	16,659
10/11 Tentative Budget	FTES	<u>12,517</u>	<u>5,535</u>	<u>18,052</u>
Increase (Decrease)		<u>(966)</u>	<u>(427)</u>	<u>(1,393)</u>
Percent Change		-7.72%	-7.71%	-7.72%

**NET ALLOCATION PER GOAL RESIDENT FTES**

11/12 Tentative Budget (from Page 1)	\$/Resident FTES	\$5,040	\$5,085
10/11 Tentative Budget	\$/Resident FTES	<u>4,736</u>	<u>4,747</u>
Increase (Decrease)		<u>\$304</u>	<u>\$338</u>
Percent Change		6.42%	7.11%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

11/12 Tentative Budget (from Page 1)	FTES	12,535	5,208	17,743
10/11 Tentative Budget	FTES	<u>13,501</u>	<u>5,635</u>	<u>19,136</u>
Increase (Decrease)		<u>(966)</u>	<u>(427)</u>	<u>(1,393)</u>
Percent Change		-7.16%	-7.58%	-7.28%

**NET ALLOCATION PER GOAL TOTAL FTES**

11/12 Tentative Budget (from Page 1)	\$/Total FTES	\$4,645	\$4,987
10/11 Tentative Budget	\$/Total FTES	<u>4,391</u>	<u>4,663</u>
Increase (Decrease)		<u>\$254</u>	<u>\$324</u>
Percent Change		5.77%	6.96%