

**2012 - 2013  
INCOME ALLOCATION FORMULA**

**Tentative 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	11,002	4,865			15,867
FTES - Nonresident Students	762	80			842
<b>Total FTES</b>	<b>11,764</b>	<b>4,945</b>			<b>16,709</b>
% of Total FTES (to distribute DW Commitments)	70.41%	29.59%			100.00%
% of Resident FTES (to distribute Total State Income)	69.34%	30.66%			100.00%

**INCOME**

State Income	<b>12/13</b>					
State General Revenue	<b>\$79,527,936</b>	X Resident FTES %	\$55,144,671	\$24,383,265		\$79,527,936
State, Other Revenue	2,790,625	X Resident FTES %	1,935,019	855,606		2,790,625
<b>Total Apportionment and Other State Income</b>			<b>\$57,079,690</b>	<b>\$25,238,871</b>	<b>\$0</b>	<b>\$82,318,561</b>
Dedicated Income		From Page 2	3,980,113	366,000	737,970	5,084,083
One-Time funds dedicated from Prior Year			2,407,661	901,451	417,940	3,965,115
<b>Total Income</b>			<b>\$63,467,464</b>	<b>\$26,506,322</b>	<b>\$417,940</b>	<b>\$91,367,759</b>
Beginning Balances			\$1,442,322	\$427,408	\$245,869	\$4,905,391
Less: District Contingency Reserve		(5% of PY Expenses)			(4,825,772)	(4,825,772)
<b>TOTAL FUNDS AVAILABLE</b>			<b>\$64,909,786</b>	<b>\$26,933,730</b>	<b>\$663,809</b>	<b>\$1,055,652</b>

**DISTRIBUTION OF FUNDS AVAILABLE**

Funds Available From Above			<b>\$64,909,786</b>	<b>\$26,933,730</b>	<b>\$663,809</b>	<b>\$1,055,652</b>	<b>\$93,562,977</b>
Adjustments to Gross Allocations:							
DW Commitments	Total FTES %		(\$4,495,669)	(\$1,889,317)		\$6,384,986	\$0
Funding of DW Staffing Commitment			1,200,000	1,200,000		(2,400,000)	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		197,766	162,144		(359,910)	0
Students Fees AR Release to Sites	Total FTES %		167,620	70,443		(238,063)	0
District Services Allocations	Total FTES %		(6,960,740)	(2,925,271)	9,886,011		0
DS 11/12 Cut/Savings - Back to Colleges	Total FTES %		294,272	123,668	(417,940)		0
DS 12/13 Reduction - DSP&BC Solutions			234,408	98,511	(332,919)		
DS/DW Reduction - TB Shortfall	Total FTES %		83,073	34,912	(82,514)	(35,471)	0
<b>Total Allocations</b>			<b>\$55,048,026</b>	<b>\$24,441,310</b>	<b>\$9,716,447</b>	<b>\$4,357,194</b>	<b>\$93,562,977</b>
<b>% of Total Allocation</b>			<b>58.84%</b>	<b>26.12%</b>	<b>10.38%</b>	<b>4.66%</b>	<b>100.00%</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	\$120,000	\$120,000
CPI Pass Thru				359,910	359,910
Interest				75,000	75,000
Athletic Insurance				10,000	10,000
Other Local Income				73,000	73,000
Catalogs	2,500	500			3,000
Transcripts	70,000	18,500			88,500
Library Fines	12,000	2,800			14,800
Subpoena Fees	400	150		60	610
Facility Rental	5,000	19,000			24,000
Miscellaneous	100	50			150
Cell Transmitters	80,000	0			80,000
Non Resident Tuition	3,810,113	325,000			4,135,113
Student Fees YE Accrual				100,000	100,000
<b>Total Dedicated</b>	<b>\$3,980,113</b>	<b>\$366,000</b>	<b>\$0</b>	<b>\$737,970</b>	<b>\$5,084,083</b>

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CALCULATION OF "Districtwide Commitments" LINE ITEM					
	<u>Primary Key Code</u>	<u>Purchase Order Carryforward</u>	<u>Other Carryforward</u>	<u>New Allocation</u>	<u>Total</u>
DW Legal	1213203			\$120,000	\$120,000
DW-Students Stipend Coll Cnst	1213001			1,000	1,000
DW Foundation	1211301			207,017	207,017
Inst. Improvement & Innovation	1212001			26,736	26,736
IS-System Maintenance	1213501			1,329,637	1,329,637
IS-Telecommunication Circuits	1213505			243,945	243,945
IS-1099T Services	1213507			20,000	20,000
DW Web Enhancements	1213515		7,082	0	7,082
Stdt Right to Know	1214001			7,800	7,800
Property, Casualty & Liability Insurance	1215101			497,792	497,792
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		28,613	0	28,613
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			30,000	30,000
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarships	1215213			5,500	5,500
CSEA - Equip Fund	1215214		22,098	0	22,098
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	0	5,500
Conf Staff - Fees & Books	1215241			300	300
Conf Staff - Equip Fund	1215244		2,377	0	2,377
Admin Assoc - Fees & Books	1215251			300	300
Admin Assoc - Prof Enhancement	1215253		22,358	6,219	28,577
Conf Admin - Prof Development	1215261			8,000	8,000
Retiree H&W	1215272/73			1,331,089	1,331,089
Retiree Health Past Service Liability	1217500/01			3,000	3,000
DW Staffing Commitment	To Sites			2,400,000	2,400,000
Accreditation Allocation	To Sites			50,000	50,000
Site Dedicated Classroom Maintenance	To Sites			359,910	359,910
Student Fees AR Release to Sites	To Sites			238,063	238,063
<b>Sub-Total Districtwide Commitments</b>		<b>\$0</b>	<b>\$88,028</b>	<b>\$7,352,610</b>	<b>\$7,440,638</b>
Less Total Funds Available (from Page 1)					(1,055,652)
<b>Net - New Allocation to Page 1</b>					<b>\$6,384,986</b>
DW Reduction - TB Shortfall					(35,471)
<b>Total Districtwide Commitments</b>					<b>\$6,349,515</b>

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*Tentative Budget*



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**Tentative Budget**

**COMPARATIVE INFORMATION - Compare to 11/12 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>					
12/13 Tentative Budget (from Page 1)	\$55,048,026	\$24,441,310	\$9,716,447	\$4,357,194	\$93,562,977
11/12 Adoption Budget	60,402,656	26,775,957	10,064,509	4,370,166	101,613,288
Increase (Decrease)	<u>(\$5,354,630)</u>	<u>(\$2,334,647)</u>	<u>(\$348,062)</u>	<u>(\$12,972)</u>	<u>(\$8,050,311)</u>
Percent Change	-8.86%	-8.72%	-3.46%	-0.30%	-7.92%
<b>Less 5.56% WL Reduction related to section cuts</b>	<u>(\$1,288,570)</u>	<u>(\$569,765)</u>			<u>(\$1,858,335)</u>
<b>Adjusted Percent Change</b>	<u>-6.73%</u>	<u>-6.59%</u>	<u>-3.46%</u>	<u>-0.30%</u>	<u>-6.09%</u>

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

12/13 Tentative Budget (from Page 1)	FTES	11,002	4,865	15,867
11/12 Adoption Budget	FTES	11,707	5,177	16,884
Increase (Decrease)		<u>(705)</u>	<u>(312)</u>	<u>(1,017)</u>
Percent Change		-6.02%	-6.03%	-6.02%

**NET ALLOCATION PER GOAL RESIDENT FTES**

12/13 Tentative Budget (from Page 1)	\$/Resident FTES	\$5,003	\$5,024
11/12 Adoption Budget	\$/Resident FTES	5,160	5,172
Increase (Decrease)		<u>(\$156)</u>	<u>(\$148)</u>
Percent Change		-3.03%	-2.87%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

12/13 Tentative Budget (from Page 1)	FTES	11,764	4,945	16,709
11/12 Adoption Budget	FTES	12,510	5,277	17,787
Increase (Decrease)		<u>(746)</u>	<u>(332)</u>	<u>(1,078)</u>
Percent Change		-5.96%	-6.29%	-6.06%

**NET ALLOCATION PER GOAL TOTAL FTES**

12/13 Tentative Budget (from Page 1)	\$/Total FTES	\$4,679	\$4,943
11/12 Adoption Budget	\$/Total FTES	4,828	5,074
Increase (Decrease)		<u>(\$149)</u>	<u>(\$131)</u>
Percent Change		-3.09%	-2.59%

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**COMPARATIVE INFORMATION - Compare to 11/12 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>					
12/13 Tentative Budget (from Page 1)	\$55,048,026	\$24,441,310	\$9,716,447	\$4,357,194	\$93,562,977
11/12 Tentative Budget	58,221,337	25,972,169	9,918,296	3,917,004	98,028,806
Increase (Decrease)	<u>(\$3,173,311)</u>	<u>(\$1,530,859)</u>	<u>(\$201,849)</u>	<u>\$440,190</u>	<u>(\$4,465,829)</u>
Percent Change	-5.45%	-5.89%	-2.04%	11.24%	-4.56%
<b>Less 5.56% WL Reduction related to section cuts</b>	<u><b>(\$1,288,570)</b></u>	<u><b>(\$569,765)</b></u>			<u><b>(\$1,858,335)</b></u>
<b>Adjusted Percent Change</b>	<u><b>-3.24%</b></u>	<u><b>-3.70%</b></u>	<u><b>-2.04%</b></u>	<u><b>11.24%</b></u>	<u><b>-2.66%</b></u>

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

12/13 Tentative Budget (from Page 1)	FTES	11,002	4,865	15,867
11/12 Tentative Budget	FTES	11,551	5,108	16,659
Increase (Decrease)		<u>(549)</u>	<u>(243)</u>	<u>(792)</u>
Percent Change		-4.75%	-4.76%	-4.75%

**NET ALLOCATION PER GOAL RESIDENT FTES**

12/13 Tentative Budget (from Page 1)	\$/Resident FTES	\$5,003	\$5,024
11/12 Tentative Budget	\$/Resident FTES	5,040	5,085
Increase (Decrease)		<u>(\$37)</u>	<u>(\$61)</u>
Percent Change		-0.73%	-1.19%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

12/13 Tentative Budget (from Page 1)	FTES	11,764	4,945	16,709
11/12 Tentative Budget	FTES	12,535	5,208	17,743
Increase (Decrease)		<u>(771)</u>	<u>(263)</u>	<u>(1,034)</u>
Percent Change		-6.15%	-5.05%	-5.83%

**NET ALLOCATION PER GOAL TOTAL FTES**

12/13 Tentative Budget (from Page 1)	\$/Total FTES	\$4,679	\$4,943
11/12 Tentative Budget	\$/Total FTES	4,645	4,987
Increase (Decrease)		<u>\$35</u>	<u>(\$44)</u>
Percent Change		0.75%	-0.89%