

**2012 - 2013
INCOME ALLOCATION FORMULA**

Adoption Budget

GOAL FTES CALCULATION	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total	
FTES - Resident Students	11,002	4,865			15,867	A
FTES - Nonresident Students	762	80			842	
Total FTES	11,764	4,945			16,709	
% 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	12/13					
State General Revenue	\$78,204,762	X Resident FTES %	\$54,227,182	\$23,977,580		\$78,204,762
State, Other Revenue	2,978,648	X Resident FTES %	2,065,395	913,253		2,978,648
Total Apportionment and Other State Income			\$56,292,576	\$24,890,834	\$0	\$81,183,410
Dedicated Income		From Page 2	3,944,862	345,927	637,970	4,928,759
One-Time funds dedicated from Prior Year			2,407,661	901,451	417,940	3,965,115
Total Income			\$62,645,099	\$26,138,212	\$417,940	\$90,077,284
Beginning Balances	\$3,485,110	\$761,394	\$435,056	\$5,946,985		\$10,628,545
Adjusted by Final Dedicated Income 11/12	13,049	(100,211)		87,162		-
Less: District Contingency Reserve (5% of PY Expenses)				(4,685,797)		(4,685,797)
TOTAL FUNDS AVAILABLE	\$66,143,258	\$26,799,395	\$852,996	\$2,224,383		\$96,020,032
DISTRIBUTION OF FUNDS AVAILABLE						
Funds Available From Above	\$66,143,258	\$26,799,395	\$852,996	\$2,224,383		\$96,020,032
Adjustments to Gross Allocations:						
DW Commitments	Total FTES %	(\$4,179,972)	(\$1,756,645)		\$5,936,617	\$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 %	(6,894,975)	(2,897,633)	9,792,608		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)		0
Total Allocations		\$56,579,887	\$24,432,373	\$9,894,745	\$5,113,027	\$96,020,032
% of Total Allocation		58.93%	25.45%	10.30%	5.32%	100.00%
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Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
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	19,000			89,000
Library Fines	11,000	2,800			13,800
Subpoena Fees	500	150		60	710
Facility Rental	7,000	17,300			24,300
Miscellaneous	100	0			100
Cell Transmitters	70,000	0			70,000
Non Resident Tuition	3,783,762	306,177			4,089,939
Student Fees YE Accrual					0
Total Dedicated	<u>\$3,944,862</u>	<u>\$345,927</u>	<u>\$0</u>	<u>\$637,970</u>	<u>\$4,928,759</u>

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CALCULATION OF "Districtwide Commitments" LINE ITEM					
	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
GB Election Cost	1210001	\$6,162		\$0	\$6,162
DW Legal	1213203	23,502		120,000	143,502
DW-Students Stipend Coll Cnst	1213001			1,000	1,000
DW Foundation	1211301			207,017	207,017
Inst. Improvement & Innovation	1212001	91		26,736	26,827
IS-Internet Connectivity	1215304	9,739		29,555	39,294
IS-System Maintenance	1213501	22,049		1,329,637	1,351,686
IS-Telecommunication Circuits	1213505	122,092		243,945	366,037
IS-1099T Services	1213507	11,000		20,000	31,000
DW Web Enhancements	1213515		7,126	-	7,126
Stdt Right to Know	1214001			9,500	9,500
Property, Casualty & Liability Insurance	1215101	4,513		486,417	490,930
Safety Staff ADA/NonInstl	1215382/83	10,112		52,300	62,412
Safety & Injury Prevention	1215385			2,848	2,848
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305	1,486		17,265	18,751
DW Memberships	1216101	180		48,000	48,180
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		24,798	-	24,798
DW Classified Staff Appreciation	1215208		3,703	5,000	8,703
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000	12,000
Interest/Debt Related Exp	1217604/05			35,000	35,000
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarships	1215213			5,500	5,500
CSEA - Equip Fund	1215214	1,124	5,556	-	6,680
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 Staff - Fees & Books	1215241			300	300
Conf Staff - Equip Fund	1215244		2,376	-	2,376
Admin Assoc - Fees & Books	1215251			300	300
Admin Assoc - Prof Enhancement	1215253	1,730	19,549	6,090	27,369
Conf Admin - Prof Development	1215261	1,324		8,000	9,324
Retiree H&W	1215272/73			1,819,603	1,819,603
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
Sub-Total Districtwide Commitments		\$215,104	\$68,608	\$7,877,288	\$8,161,000
Less Total Funds Available (from Page 1)					(2,224,383)
Net - New Allocation to Page 1					\$5,936,617

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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>
ALLOCATION DOLLARS					
12/13 Adoption Budget (from Page 1)	\$56,579,887	\$24,432,373	\$9,894,745	\$5,113,027	\$96,020,032
11/12 Adoption Budget	60,402,656	26,775,957	10,064,509	4,370,166	101,613,288
Increase (Decrease)	<u>(\$3,822,769)</u>	<u>(\$2,343,584)</u>	<u>(\$169,764)</u>	<u>\$742,861</u>	<u>(\$5,593,256)</u>
Percent Change	-6.33%	-8.75%	-1.69%	17.00%	-5.50%
Less 5.56% WL Reduction related to section cuts	<u>(\$1,288,570)</u>	<u>(\$569,765)</u>			<u>(\$1,858,335)</u>
Adjusted Percent Change	<u>-4.20%</u>	<u>-6.62%</u>	<u>-1.69%</u>	<u>17.00%</u>	<u>-3.68%</u>

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals					
12/13 Adoption 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 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,143	\$5,022		
11/12 Adoption Budget	\$/Resident FTES	5,160	5,172		
Increase (Decrease)		<u>(\$17)</u>	<u>(\$150)</u>		
Percent Change		-0.33%	-2.90%		

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals					
12/13 Adoption 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 Adoption Budget (from Page 1)	\$/Total FTES	\$4,810	\$4,941		
11/12 Adoption Budget	\$/Total FTES	4,828	5,074		
Increase (Decrease)		<u>(\$19)</u>	<u>(\$133)</u>		
Percent Change		-0.39%	-2.63%		

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COMPARATIVE INFORMATION - Compare to 12/13 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
12/13 Adoption Budget (from Page 1)	\$56,579,887	\$24,432,373	\$9,894,745	\$5,113,027	\$96,020,032
12/13 Tentative Budget	55,048,026	24,441,310	9,716,447	4,357,194	93,562,977
Increase (Decrease)	<u>\$1,531,861</u>	<u>(\$8,937)</u>	<u>\$178,298</u>	<u>\$755,833</u>	<u>\$2,457,055</u>
Percent Change	2.78%	-0.04%	1.84%	17.35%	2.63%
Less 5.56% WL Reduction related to section cuts	<u>(\$1,288,570)</u>	<u>(\$569,765)</u>			<u>(\$1,858,335)</u>
Adjusted Percent Change	<u>5.12%</u>	<u>2.29%</u>	<u>1.84%</u>	<u>17.35%</u>	<u>4.61%</u>

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals					
12/13 Adoption Budget (from Page 1)	FTES	11,002	4,865		15,867
12/13 Tentative Budget	FTES	<u>11,002</u>	<u>4,865</u>		<u>15,867</u>
Increase (Decrease)		<u>-</u>	<u>-</u>		<u>-</u>
Percent Change		0.00%	0.00%		0.00%
NET ALLOCATION PER GOAL RESIDENT FTES					
12/13 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,143	\$5,022		
12/13 Tentative Budget	\$/Resident FTES	<u>5,003</u>	<u>5,024</u>		
Increase (Decrease)		<u>\$139</u>	<u>(\$2)</u>		
Percent Change		2.78%	-0.04%		

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals					
12/13 Adoption Budget (from Page 1)	FTES	11,764	4,945		16,709
12/13 Tentative Budget	FTES	<u>11,764</u>	<u>4,945</u>		<u>16,709</u>
Increase (Decrease)		<u>-</u>	<u>-</u>		<u>-</u>
Percent Change		0.00%	0.00%		0.00%
NET ALLOCATION PER GOAL TOTAL FTES					
12/13 Adoption Budget (from Page 1)	\$/Total FTES	\$4,810	\$4,941		
12/13 Tentative Budget	\$/Total FTES	<u>4,679</u>	<u>4,943</u>		
Increase (Decrease)		<u>\$130</u>	<u>(\$2)</u>		
Percent Change		2.78%	-0.04%		