

**2013 - 2014
INCOME ALLOCATION FORMULA**

Tentative Budget

GOAL FTES CALCULATION	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
FTES - Resident Students	11,990	5,301			17,291 A
FTES - Nonresident Students	668	60			728
Total FTES	<u>12,658</u>	<u>5,361</u>			<u>18,019</u>
% of Total FTES (to distribute DW Commitments)	70.25%	29.75%			100.00%
% of Resident FTES (to distribute Total State Income)	69.34%	30.66%			100.00%
INCOME					
State Income	13/14				
State General Revenue	\$83,830,795	X Resident FTES %	\$58,128,273	\$25,702,522	\$83,830,795
State, Other Revenue	3,455,046	X Resident FTES %	2,395,729	1,059,317	3,455,046
Total Apportionment and Other State Income			<u>\$60,524,002</u>	<u>\$26,761,839</u>	<u>\$87,285,841</u>
Dedicated Income		From Page 2	3,688,604	349,512	4,038,116
One-Time funds dedicated from Prior Year			1,599,410	707,209	2,306,619
Total Income			<u>\$65,812,016</u>	<u>\$27,818,560</u>	<u>\$94,219,027</u> C
Beginning Balances			\$1,442,322	\$427,408	\$245,869
Less: District Contingency Reserve		(5% of PY expenditures)			\$5,052,811
TOTAL FUNDS AVAILABLE			<u>\$67,254,338</u>	<u>\$28,245,968</u>	<u>\$245,869</u>
					<u>(4,836,464)</u>
					<u>\$804,798</u>
					<u>\$96,550,973</u> D
DISTRIBUTION OF FUNDS AVAILABLE					
Funds Available From Above			\$67,254,338	\$28,245,968	\$245,869
Adjustments to Gross Allocations:					\$804,798
DW Commitments	Total FTES %		(\$4,748,464)	(\$2,010,915)	\$6,759,379
DW Commitments - 4% Budgeted Deficit	Total FTES %		88,248	37,372	(125,620)
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 Dedicated Classroom/Labs Maint	Per ASF		206,117	153,793	(359,910)
Funding of Economy of Scale	Per Formula		(607,490)	607,490	
District Services Allocations	Total FTES %		(7,235,572)	(3,064,175)	10,299,747
District Services - 4% Budgeted Deficit			296,585	125,600	(422,185)
Total Allocations			<u>\$56,478,762</u>	<u>\$25,320,133</u>	<u>\$10,123,431</u>
					<u>\$4,628,647</u>
					<u>\$96,550,973</u>
% of Total Allocation			58.50%	26.22%	10.49%
					4.79%
					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				50,000	50,000
Athletic Insurance				10,000	10,000
Other Local Income				73,000	73,000
Catalogs	2,500	500			3,000
Transcripts	75,000	15,036			90,036
Library Fines	11,000	2,800			13,800
Subpoena Fees	300	150		60	510
Facility Rental	8,000	17,209			25,209
Miscellaneous	200	60			260
Cell Transmitters	90,000	0			90,000
Non Resident Tuition	3,655,296	328,320			3,983,616
4% Budgeted Deficit	(153,692)	(14,563)		(24,519)	(192,774)
Total Dedicated	<u>\$3,688,604</u>	<u>\$349,512</u>	<u>\$0</u>	<u>\$588,451</u>	<u>\$4,626,567</u>

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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 Colleg. Cnst.	1213001			1,000	1,000
DW - FGCC Allocation	1211301			207,017	207,017
Inst Improvement & Innovation	1212001			26,736	26,736
IS-System Maintenance	1213501			1,397,000	1,397,000
IS-Telecommunication Circuits	1213505			229,000	229,000
IS-1098T - Stdt Tuition Statements	1213507			30,000	30,000
DW Web Enhancements	1213515		30,000	-	30,000
RPIE - Stdt Data & Reporting	1214001			9,500	9,500
Property, Casualty & Liability Insurance	1215101			486,417	486,417
Safety Staff ADA/NonInstl	1215382/83			52,300	52,300
Safety & Injury Prevention	1215385			2,848	2,848
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305			17,265	17,265
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		20,000	-	20,000
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			35,000	35,000
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarship Fund	1215213			5,500	5,500
CSEA - Equipment Fund	1215214		17,625	-	17,625
CSEA - Dependent Stdt Fees	1215215			2,000	2,000
FOP - Public Safety Fitness	1215216			2,000	2,000
FOP - Books & Stdt Fees	1215266			300	300
AFT - Tuition Reimbursement	1215221			300	300
AA/Supvr - Fees & Books	1215231			300	300
AA/Supvr - Equipment Fund	1215234		5,500	-	5,500
Conf Staff - Fees & Books	1215241			300	300
Conf Staff - Equipment Fund	1215244		3,000	-	3,000
AA/Managers - Fees & Books	1215251			300	300
AA/Managers - Prof Enhancement	1215253		22,667	5,931	28,598
Conf Admin - Prof Development	1215261			9,000	9,000
Retiree H&W	1215272/73			1,610,759	1,610,759
Retiree Other Post Empl Benefit Obligation (OPEB)	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
Sub-Total Districtwide Commitments		<u>\$0</u>	<u>\$98,792</u>	<u>\$7,465,385</u>	<u>\$7,564,177</u>
Less Total Funds Available (from Page 1)					(804,798)
Net - New Allocation to Page 1					\$6,759,379
DW - Budgeted Deficit 4%					(\$125,620)
Total Districtwide Commitments					\$6,633,759

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Tentative Budget

COMPARATIVE INFORMATION - Compare to 12/13 Adoption Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
13/14 Tentative Budget (from Page 1)	\$56,478,762	\$25,320,133	\$10,123,431	\$4,628,647	\$96,550,973
12/13 Adoption Budget	<u>56,579,887</u>	<u>24,432,373</u>	<u>9,894,745</u>	<u>5,113,027</u>	<u>96,020,032</u>
Increase (Decrease)	<u>(\$101,125)</u>	<u>\$887,760</u>	<u>\$228,686</u>	<u>(\$484,380)</u>	<u>\$530,941</u>
Percent Change	-0.18%	3.63%	2.31%	-9.47%	0.55%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals					
13/14 Tentative Budget (from Page 1)	FTES	11,990	5,301		17,291
12/13 Adoption Budget	FTES	<u>11,002</u>	<u>4,865</u>		<u>15,867</u>
Increase (Decrease)		<u>988</u>	<u>436</u>		<u>1,424</u>
Percent Change		8.98%	8.96%		8.97%
NET ALLOCATION PER GOAL RESIDENT FTES					
13/14 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,710	\$4,776		
12/13 Adoption Budget	\$/Resident FTES	<u>5,143</u>	<u>5,022</u>		
Increase (Decrease)		<u>(\$432)</u>	<u>(\$246)</u>		
Percent Change		-8.40%	-4.89%		

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals					
13/14 Tentative Budget (from Page 1)	FTES	12,658	5,361		18,019
12/13 Adoption Budget	FTES	<u>11,764</u>	<u>4,945</u>		<u>16,709</u>
Increase (Decrease)		<u>894</u>	<u>416</u>		<u>1,310</u>
Percent Change		7.60%	8.41%		7.84%
NET ALLOCATION PER GOAL TOTAL FTES					
13/14 Tentative Budget (from Page 1)	\$/Total FTES	\$4,462	\$4,723		
12/13 Adoption Budget	\$/Total FTES	<u>4,810</u>	<u>4,941</u>		
Increase (Decrease)		<u>(\$348)</u>	<u>(\$218)</u>		
Percent Change		-7.23%	-4.41%		

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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					
13/14 Tentative Budget (from Page 1)	\$56,478,762	\$25,320,133	\$10,123,431	\$4,628,647	\$96,550,973
12/13 Tentative Budget	55,048,026	24,441,310	9,716,447	4,357,194	93,562,977
Increase (Decrease)	<u>\$1,430,736</u>	<u>\$878,823</u>	<u>\$406,984</u>	<u>\$271,453</u>	<u>\$2,987,996</u>
Percent Change	2.60%	3.60%	4.19%	6.23%	3.19%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals					
13/14 Tentative Budget (from Page 1)	FTES	11,990	5,301		17,291
12/13 Tentative Budget	FTES	11,002	4,865		15,867
Increase (Decrease)		<u>988</u>	<u>436</u>		<u>1,424</u>
Percent Change		8.98%	8.96%		8.97%
NET ALLOCATION PER GOAL RESIDENT FTES					
13/14 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,710	\$4,776		
12/13 Tentative Budget	\$/Resident FTES	5,003	5,024		
Increase (Decrease)		<u>(\$293)</u>	<u>(\$247)</u>		
Percent Change		-5.86%	-4.92%		

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals					
13/14 Tentative Budget (from Page 1)	FTES	12,658	5,361		18,019
12/13 Tentative Budget	FTES	11,764	4,945		16,709
Increase (Decrease)		<u>894</u>	<u>416</u>		<u>1,310</u>
Percent Change		7.60%	8.41%		7.84%
NET ALLOCATION PER GOAL TOTAL FTES					
13/14 Tentative Budget (from Page 1)	\$/Total FTES	\$4,462	\$4,723		
12/13 Tentative Budget	\$/Total FTES	4,679	4,943		
Increase (Decrease)		<u>(\$217)</u>	<u>(\$220)</u>		
Percent Change		-4.65%	-4.44%		