

**2014 - 2015
INCOME ALLOCATION FORMULA**

**Adoption Budget
Revised 8/21/204**

GOAL FTES CALCULATION			Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
FTES - Resident Students			12,553	5,550			18,103
FTES - Nonresident Students			597	52			649
Total FTES			<u>13,150</u>	<u>5,602</u>			<u>18,752</u>
% of Total FTES (to distribute DW Commitments)			70.13%	29.87%			100.00%
% of Resident FTES (to distribute Total State Income)			69.34%	30.66%			100.00%
INCOME							
State Income	14/15						
State General Revenue	\$89,966,150	X Resident FTES %	\$62,382,528	\$27,583,622			\$89,966,150
State, Other Revenue	3,385,397	X Resident FTES %	2,347,434	1,037,963			3,385,397
Total Apportionment and Other State Income			\$64,729,963	\$28,621,584	\$0	\$0	\$93,351,547
Dedicated Income		From Page 2	3,518,062	349,419	0	647,763	4,515,244
One-Time funds dedicated from prior year			1,070,875	476,216	0	0	1,547,091
Total Income			<u>\$69,318,900</u>	<u>\$29,447,219</u>	<u>\$0</u>	<u>\$647,763</u>	<u>\$99,413,882</u>
Beginning Balances			\$4,859,644	\$178,976	\$403,516	\$5,778,786	\$11,220,922
Less: District Contingency Reserve		(5.5% of CY Budget)				(5,767,691)	(5,767,691)
Adjusted by Final Dedicated Income 13/14			167,424	35,577	0	(203,001)	0
TOTAL FUNDS AVAILABLE			<u>\$74,345,968</u>	<u>\$29,661,772</u>	<u>\$403,516</u>	<u>\$455,857</u>	<u>\$104,867,113</u>
DISTRIBUTION OF FUNDS AVAILABLE							
Funds Available From Above			\$74,345,968	\$29,661,772	\$403,516	\$455,857	\$104,867,113
Adjustments to Gross Allocations:							
DW Commitments		Total FTES %	(6,787,833)	(2,891,096)		9,678,929	0
DW Commitments - 2% Budgeted Deficit		Total FTES %	78,630	33,490		(112,120)	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 Dedicated Classroom/Labs Maint		Per ASF	229,454	171,229		(400,683)	0
Funding of Economy of Scale		Per Formula	(607,490)	607,490			0
District Services Allocations		Total FTES %	(7,835,975)	(3,337,524)	11,173,499		0
District Services - 2% Budgeted Deficit			162,379	69,161	(231,540)		0
Total Allocations			<u>\$60,810,133</u>	<u>\$25,539,522</u>	<u>\$11,345,475</u>	<u>\$7,171,983</u>	<u>\$104,867,113</u>
% of Total Allocation			57.99%	24.35%	10.82%	6.84%	100.00%

**2014 - 2015
INCOME ALLOCATION FORMULA**

**Adoption Budget
Revised 8/21/2014**

Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
Enrollment Fee (2%)	\$0	\$0	\$0	\$150,240	\$150,240
CPI Pass Thru				400,683	400,683
Interest				50,000	50,000
Athletic Insurance				10,000	10,000
Other Local Income				50,000	50,000
Catalogs	3,300	500			3,800
Transcripts	70,084	16,720			86,804
Library Fines	12,000	3,381			15,381
Subpoena Fees	100	60		60	220
Facility Rental	14,000	21,856			35,856
Miscellaneous	375	30			405
Cell Transmitters	90,000	0			90,000
Non Resident Tuition	3,400,000	314,003			3,714,003
2% Budgeted Deficit	(71,797)	(7,131)		(13,220)	(92,148)
Total Dedicated	<u>\$3,518,062</u>	<u>\$349,419</u>	<u>\$0</u>	<u>\$647,763</u>	<u>\$4,515,244</u>

2014 - 2015
INCOME ALLOCATION FORMULA

Adoption Budget
Revised 8/21/204

CALCULATION OF "Districtwide Commitments" LINE ITEM					
	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
DW Legal	1213203	\$16,627		\$120,000	\$136,627
DW-Students Stipend Colleg. Cnst.	1213001			500	500
DW - FGCC Allocation	1211301			207,017	207,017
Inst Improvement & Innovation	1212001	39,004		47,000	86,004
IS-System Maintenance	1213501	33,990		1,875,000	1,908,990
IS-Telecommunication Circuits	1213505	19,408		229,000	248,408
IS-1098T - Stdt Tuition Statements	1213507	13,271		30,000	43,271
IS-DW XP Windows 7 Upgrade	1213512	5,502		0	5,502
DW Web Enhancements	1213515			20,000	20,000
RPIE - Stdt Data & Reporting	1214001			9,500	9,500
Property, Casualty & Liability Insurance	1215101			470,528	470,528
DW Envir Health & Safety	1215304	1,000		20,000	21,000
Safety Staff ADA	1215382/83	21,510		90,000	111,510
Safety & Injury Prevention	1215385	1,954		2,500	4,454
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305	3,519		50,000	53,519
DW Memberships	1216101			49,000	49,000
DW Copyright Fees	1216102			12,633	12,633
DW Credit Card Fees	1217031			215,000	215,000
DW Student Payment Processing	1217032	601		95,000	95,601
DW Staff Training	1215207			10,000	10,000
DW Classified Staff Appreciation	1215208		4,288	5,000	9,288
DW Equal Empl Opportunity (EEO) Plan	1215210			10,000	10,000
Law Enforcement - SD County Sheriff	1219300			1,962,403	1,962,403
Bank Charges/Debt Related Exp	1217605/033	112		37,000	37,112
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarship Fund	1215213			5,500	5,500
CSEA - Equipment Fund	1215214		18,607	0	18,607
CSEA - Dependent Stdt Fees	1215215			2,000	2,000
AFT - Tuition Reimbursement	1215221			300	300
AA/Supvr - Fees & Books	1215231			300	300
AA/Supvr - Equipment Fund	1215234		5,500	0	5,500
Conf Staff - Fees & Books	1215241			300	300
Conf Staff - Equipment Fund	1215244		3,000	0	3,000
AA/Managers - Fees & Books	1215251			300	300
AA/Managers - Prof Enhancement	1215253	1,564	22,177	5,218	28,959
Conf Admin - Prof Development	1215261	1,232		9,000	10,232
Retiree H&W	1215272/73			1,462,238	1,462,238
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			400,683	400,683
Sub-Total Districtwide Commitments		\$159,294	\$53,572	\$9,921,920	\$10,134,786
Less Total Funds Available (from Page 1)					(455,857)
Net - New Allocation to Page 1					\$9,678,929
DW - Budgeted Deficit 2%					(112,120)
Total Districtwide Commitments					\$9,566,809

**2014 - 2015
INCOME ALLOCATION FORMULA**

**Adoption Budget
Revised 8/21/2014**

COMPARATIVE INFORMATION - Compare to 13/14 Adoption Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
14/15 Adoption Budget (from Page 1)	\$60,810,133	\$25,539,522	\$11,345,475	\$7,171,983	\$104,867,113
13/14 Adoption Budget	60,487,274	25,968,407	9,970,735	5,820,150	102,246,566
Increase (Decrease)	<u>\$322,859</u>	<u>(\$428,885)</u>	<u>\$1,374,740</u>	<u>\$1,351,833</u>	<u>\$2,620,547</u>
Percent Change	0.53%	-1.65%	13.79%	23.23%	2.56%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals					
14/15 Adoption Budget (from Page 1)	FTES	12,553	5,550		18,103
13/14 Adoption Budget	FTES	<u>12,064</u>	<u>5,334</u>		<u>17,398</u>
Increase (Decrease)		<u>489</u>	<u>216</u>		<u>705</u>
Percent Change		4.05%	4.05%		4.05%
NET ALLOCATION PER GOAL RESIDENT FTES					
14/15 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,844	\$4,602		
13/14 Adoption Budget	\$/Resident FTES	<u>5,014</u>	<u>4,868</u>		
Increase (Decrease)		<u>(\$170)</u>	<u>(\$267)</u>		
Percent Change		-3.38%	-5.48%		

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals					
14/15 Adoption Budget (from Page 1)	FTES	13,150	5,602		18,752
13/14 Adoption Budget	FTES	<u>12,732</u>	<u>5,394</u>		<u>18,126</u>
Increase (Decrease)		<u>418</u>	<u>208</u>		<u>626</u>
Percent Change		3.28%	3.86%		3.45%
NET ALLOCATION PER GOAL TOTAL FTES					
14/15 Adoption Budget (from Page 1)	\$/Total FTES	\$4,624	\$4,559		
13/14 Adoption Budget	\$/Total FTES	<u>4,751</u>	<u>4,814</u>		
Increase (Decrease)		<u>(\$126)</u>	<u>(\$255)</u>		
Percent Change		-2.66%	-5.30%		

**2014 - 2015
INCOME ALLOCATION FORMULA**

**Adoption Budget
Revised 8/21/204**

COMPARATIVE INFORMATION - Compare to 14/15 Tentative Budget

	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
ALLOCATION DOLLARS					
14/15 Adoption Budget (from Page 1)	\$60,810,133	\$25,539,522	\$11,345,475	\$7,171,983	\$104,867,113
14/15 Tentative Budget	56,581,879	25,286,564	10,991,243	7,012,423	99,872,109
Increase (Decrease)	<u>\$4,228,254</u>	<u>\$252,958</u>	<u>\$354,232</u>	<u>\$159,560</u>	<u>\$4,995,004</u>
Percent Change	7.47%	1.00%	3.22%	2.28%	5.00%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

14/15 Adoption Budget (from Page 1)	FTES	12,553	5,550	18,103
14/15 Tentative Budget	FTES	<u>12,505</u>	<u>5,530</u>	<u>18,035</u>
Increase (Decrease)		<u>48</u>	<u>20</u>	<u>68</u>
Percent Change		0.38%	0.36%	0.38%

NET ALLOCATION PER GOAL RESIDENT FTES

14/15 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,844	\$4,602
14/15 Tentative Budget	\$/Resident FTES	<u>4,525</u>	<u>4,573</u>
Increase (Decrease)		<u>\$320</u>	<u>\$29</u>
Percent Change		7.06%	0.64%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

14/15 Adoption Budget (from Page 1)	FTES	13,150	5,602	18,752
14/15 Tentative Budget	FTES	<u>13,205</u>	<u>5,587</u>	<u>18,792</u>
Increase (Decrease)		<u>(55)</u>	<u>15</u>	<u>(40)</u>
Percent Change		-0.42%	0.27%	-0.21%

NET ALLOCATION PER GOAL TOTAL FTES

14/15 Adoption Budget (from Page 1)	\$/Total FTES	\$4,624	\$4,559
14/15 Tentative Budget	\$/Total FTES	<u>4,285</u>	<u>4,526</u>
Increase (Decrease)		<u>\$339</u>	<u>\$33</u>
Percent Change		7.92%	0.73%