

**2014 - 2015
INCOME ALLOCATION FORMULA**

Tentative Budget

GOAL FTES CALCULATION		Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
FTES - Resident Students		12,505	5,530			18,035
FTES - Nonresident Students		700	57			757
Total FTES		<u>13,205</u>	<u>5,587</u>			<u>18,792</u>
% of Total FTES (to distribute DW Commitments)		<u>70.27%</u>	<u>29.73%</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>
INCOME						
State Income	14/15					
State General Revenue	\$89,686,534	X Resident FTES %	\$62,188,643	\$27,497,891		\$89,686,534
State, Other Revenue	3,376,943	X Resident FTES %	2,341,572	1,035,371		3,376,943
Total Apportionment and Other State Income			<u>\$64,530,215</u>	<u>\$28,533,262</u>	\$0	<u>\$93,063,477</u>
Dedicated Income	From Page 2	<u>3,998,062</u>	<u>352,586</u>	0	593,224	<u>4,943,872</u>
Total Income		<u>\$68,528,277</u>	<u>\$28,885,848</u>	<u>\$0</u>	<u>\$593,224</u>	<u>\$98,007,349</u>
Beginning Balances		\$1,442,322	\$427,408	\$245,869	\$5,242,127	\$7,357,726
Less: District Contingency Reserve	(5.5% of CY Budget)				(5,492,966)	(5,492,966)
TOTAL FUNDS AVAILABLE		<u>\$69,970,599</u>	<u>\$29,313,256</u>	<u>\$245,869</u>	<u>\$342,385</u>	<u>\$99,872,109</u>
DISTRIBUTION OF FUNDS AVAILABLE						
Funds Available From Above		\$69,970,599	\$29,313,256	\$245,869	\$342,385	\$99,872,109
Adjustments to Gross Allocations:						
DW Commitments	Total FTES %	(\$6,762,123)	(\$2,860,935)		\$9,623,058	\$0
DW Commitments - 2% Budgeted Deficit	Total FTES %	100,563	42,547		(143,110)	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	206,105	153,805		(359,910)	0
Funding of Economy of Scale	Per Formula	(607,490)	607,490			0
District Services Allocations	Total FTES %	(7,708,398)	(3,261,287)	10,969,685		0
District Services - 2% Budgeted Deficit		157,623	66,688	(224,311)		0
Total Allocations		<u>\$56,581,879</u>	<u>\$25,286,564</u>	<u>\$10,991,243</u>	<u>\$7,012,423</u>	<u>\$99,872,109</u>
% of Total Allocation		56.65%	25.32%	11.01%	7.02%	100.00%

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Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
Enrollment Fee (2%)	\$0	\$0	\$0	\$135,360	\$135,360
CPI Pass Thru				359,910	359,910
Interest				50,000	50,000
Athletic Insurance				10,000	10,000
Other Local Income				50,000	50,000
Catalogs	3,300	906			4,206
Transcripts	70,000	16,720			86,720
Library Fines	10,000	3,381			13,381
Subpoena Fees	100	60		60	220
Facility Rental	15,000	21,856			36,856
Miscellaneous	375	30			405
Cell Transmitters	90,000	0			90,000
Non Resident Tuition	3,890,880	316,829			4,207,709
2% Budgeted Deficit	<u>(81,593)</u>	<u>(7,196)</u>		<u>(12,106)</u>	<u>(100,895)</u>
Total Dedicated	<u><u>\$3,998,062</u></u>	<u><u>\$352,586</u></u>	<u><u>\$0</u></u>	<u><u>\$593,224</u></u>	<u><u>\$4,943,872</u></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			112,712	112,712
IS-System Maintenance	1213501			1,875,000	1,875,000
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			466,228	466,228
Safety Staff ADA/NonInstl	1215382/83			70,000	70,000
Safety & Injury Prevention	1215385			2,848	2,848
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305			50,000	50,000
DW Memberships	1216101			48,370	48,370
DW Copyright Fees	1216102			12,633	12,633
DW Credit Card Fees	1217031			215,000	215,000
DW Student Payment Processing	1217032			95,000	95,000
DW Staff Training	1215207			10,000	10,000
DW Classified Staff Appreciation	1215208		3,000	5,000	8,000
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000	12,000
Law Enforcement - SD County Sheriff	1219300			1,962,403	1,962,403
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		18,583	0	18,583
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		23,136	8,198	31,334
Conf Admin - Prof Development	1215261			9,000	9,000
Retiree H&W	1215272/73			1,458,705	1,458,705
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		\$0	\$53,219	\$9,912,224	\$9,965,443
Less Total Funds Available (from Page 1)					(342,385)
Net - New Allocation to Page 1					\$9,623,058
DW - Budgeted Deficit 2%					(143,110)
Total Districtwide Commitments					\$9,479,948

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Tentative Budget

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 Tentative Budget (from Page 1)	\$56,581,879	\$25,286,564	\$10,991,243	\$7,012,423	\$99,872,109
13/14 Adoption Budget	<u>60,487,274</u>	<u>25,968,407</u>	<u>9,970,735</u>	<u>5,820,150</u>	<u>102,246,566</u>
Increase (Decrease)	<u>(\$3,905,395)</u>	<u>(\$681,843)</u>	<u>\$1,020,508</u>	<u>\$1,192,273</u>	<u>(\$2,374,457)</u>
Percent Change	-6.46%	-2.63%	10.24%	20.49%	-2.32%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

14/15 Tentative Budget (from Page 1)	FTES	12,505	5,530	18,035
13/14 Adoption Budget	FTES	<u>12,064</u>	<u>5,334</u>	<u>17,398</u>
Increase (Decrease)		<u>441</u>	<u>196</u>	<u>637</u>
Percent Change		3.66%	3.67%	3.66%

NET ALLOCATION PER GOAL RESIDENT FTES

14/15 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,525	\$4,573
13/14 Adoption Budget	\$/Resident FTES	<u>5,014</u>	<u>4,868</u>
Increase (Decrease)		<u>(\$489)</u>	<u>(\$296)</u>
Percent Change		-9.76%	-6.08%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

14/15 Tentative Budget (from Page 1)	FTES	13,205	5,587	18,792
13/14 Adoption Budget	FTES	<u>12,732</u>	<u>5,394</u>	<u>18,126</u>
Increase (Decrease)		<u>473</u>	<u>193</u>	<u>666</u>
Percent Change		3.72%	3.58%	3.67%

NET ALLOCATION PER GOAL TOTAL FTES

14/15 Tentative Budget (from Page 1)	\$/Total FTES	\$4,285	\$4,526
13/14 Adoption Budget	\$/Total FTES	<u>4,751</u>	<u>4,814</u>
Increase (Decrease)		<u>(\$466)</u>	<u>(\$288)</u>
Percent Change		-9.81%	-5.99%

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COMPARATIVE INFORMATION - Compare to 13/14 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
14/15 Tentative Budget (from Page 1)	\$56,581,879	\$25,286,564	\$10,991,243	\$7,012,423	\$99,872,109
13/14 Tentative Budget	<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>
Increase (Decrease)	<u>\$103,117</u>	<u>(\$33,569)</u>	<u>\$867,812</u>	<u>\$2,383,776</u>	<u>\$3,321,136</u>
Percent Change	0.18%	-0.13%	8.57%	51.50%	3.44%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

14/15 Tentative Budget (from Page 1)	FTES	12,505	5,530	18,035
13/14 Tentative Budget	FTES	<u>11,990</u>	<u>5,301</u>	<u>17,291</u>
Increase (Decrease)		<u>515</u>	<u>229</u>	<u>744</u>
Percent Change		4.30%	4.32%	4.30%

NET ALLOCATION PER GOAL RESIDENT FTES

14/15 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,525	\$4,573
13/14 Tentative Budget	\$/Resident FTES	<u>4,710</u>	<u>4,776</u>
Increase (Decrease)		<u>(\$186)</u>	<u>(\$204)</u>
Percent Change		-3.94%	-4.27%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

14/15 Tentative Budget (from Page 1)	FTES	13,205	5,587	18,792
13/14 Tentative Budget	FTES	<u>12,658</u>	<u>5,361</u>	<u>18,019</u>
Increase (Decrease)		<u>547</u>	<u>226</u>	<u>773</u>
Percent Change		4.32%	4.22%	4.29%

NET ALLOCATION PER GOAL TOTAL FTES

14/15 Tentative Budget (from Page 1)	\$/Total FTES	\$4,285	\$4,526
13/14 Tentative Budget	\$/Total FTES	<u>4,462</u>	<u>4,723</u>
Increase (Decrease)		<u>(\$177)</u>	<u>(\$197)</u>
Percent Change		-3.97%	-4.17%