

**2015 - 2016
INCOME ALLOCATION FORMULA**

Adoption Budget

			<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>	
GOAL FTES CALCULATION								
FTES - Resident Students			12,996	5,747			18,743	A & *
FTES - Nonresident Students			543	48			591	
Total FTES			<u>13,539</u>	<u>5,795</u>			<u>19,334</u>	
% of Total FTES (to distribute DW Commitments)			<u>70.03%</u>	<u>29.97%</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	15/16							
State General Revenue	\$99,184,860	X Resident FTES %	\$68,774,782	\$30,410,078			\$99,184,860	C & *
State, Other Revenue	3,701,878	X Resident FTES %	2,566,882	1,134,996			3,701,878	C
Full-Time Faculty Hiring	988,119	10 at GC & 5 at CC	658,746	329,373			988,119	C
Total Apportionment and Other State Income			<u>\$72,000,410</u>	<u>\$31,874,447</u>	\$0	\$0	\$103,874,857	
Dedicated Income		From Page 2	3,410,154	315,904	0	653,459	4,379,517	B & C
One-Time funds dedicated from prior year		X Resident FTES %	998,557	441,531	0	0	1,440,088	
Total Income			<u>\$76,409,121</u>	<u>\$32,631,882</u>	<u>\$0</u>	<u>\$653,459</u>	<u>\$109,694,462</u>	
Beginning Balances			\$3,788,211	\$153,458	\$495,807	\$6,545,580	\$10,983,056	D
Less: District Contingency Reserve		(5.75% of CY Budget)				(6,561,662)	(6,561,662)	G
Adjusted by Final Dedicated Income 14/15			101,394	(62,002)		(39,392)	0	
TOTAL FUNDS AVAILABLE			<u>\$80,298,726</u>	<u>\$32,723,338</u>	<u>\$495,807</u>	<u>\$597,985</u>	<u>\$114,115,856</u>	
DISTRIBUTION OF FUNDS AVAILABLE								
Funds Available From Above			\$80,298,726	\$32,723,338	\$495,807	\$597,985	\$114,115,856	
Adjustments to Gross Allocations:								
DW Commitments		Total FTES %	(6,449,754)	(2,760,233)		9,209,987	0	
DW Commitments - Budgeted Deficit 1%		Total FTES %	47,491	20,324		(67,815)	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	224,525	175,475		(400,000)	0	
Funding of Economy of Scale		Per Formula	(607,490)	607,490			0	
District Services Allocations		Total FTES %	(8,075,350)	(3,455,922)	11,531,272		0	
District Services - 1% Budgeted Deficit			84,226	36,045	(120,271)		0	
Total Allocations			<u>\$66,747,374</u>	<u>\$28,571,517</u>	<u>\$11,906,808</u>	<u>\$6,890,157</u>	<u>\$114,115,856</u>	
% of Total Allocation			58.49%	25.04%	10.43%	6.04%	100.00%	
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*** Includes 3% Growth (1% is dedicated for strategic enrollment growth outside standard allocations).**

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Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
Enrollment Fee (2%)	\$0	\$0	\$0	\$150,000	\$150,000
CPI Pass Thru				400,000	400,000
Interest				50,000	50,000
Athletic Insurance				10,000	10,000
Other Local Income				50,000	50,000
Catalogs	2,000	300			2,300
Transcripts	65,000	15,000			80,000
Library Fines	10,000	2,700			12,700
Subpoena Fees	100	75		60	235
Facility Rental	2,000	11,000			13,000
Miscellaneous	500	20			520
Cell Transmitters	90,000				90,000
Non Resident Tuition	3,275,000	290,000			3,565,000
1% Budgeted Deficit	(34,446)	(3,191)		(6,601)	(44,238)
Total Dedicated	<u>\$3,410,154</u>	<u>\$315,904</u>	<u>\$0</u>	<u>\$653,459</u>	<u>\$4,379,517</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	\$30,211	\$0	\$136,627	\$166,838
DW-Students Stipend Colleg. Cnst.	1213001	0	0	500	500
DW - FGCC Allocation	1211301	0	0	207,017	207,017
DW -Auxiliary Corp Trng Alloc.	1211302	0	0	81,285	81,285
DW - Advancement, Mktg, & Outreach	1211303	0	0	56,250	56,250
Inst Improvement & Innovation	1212001	10,534	0	86,004	96,538
IS-System Maintenance	1213501	23,975	0	1,928,800	1,952,775
IS-Telecommunication Circuits	1213505	34,816	0	229,000	263,816
IS-1098T - Stdt Tuition Statements	1213507	0	0	43,271	43,271
IS-DW XP Windows 7 Upgrade	1213512	0	0	5,502	5,502
IS - SSSP Effort	1213513	178,381	0	0	178,381
DW Web Enhancements	1213515	24,137	0	20,000	44,137
RPIE - Stdt Data & Reporting	1214001	0	0	9,500	9,500
Property, Casualty & Liability Insurance	1215101	0	0	470,528	470,528
Workers Comp Equip	1215217	3,292	0	0	3,292
DW Envir Health & Safety	1215304	5,000	0	20,000	25,000
Safety Staff ADA	1215382/83	42,009	0	90,000	132,009
Safety & Injury Prevention	1215385	1,000	0	14,500	15,500
Wkrs Comp Res-PY Claim	1215202	0	0	15,000	15,000
HazMat Waste Management	1215305	17,205	0	50,000	67,205
DW Memberships	1216101	0	0	49,000	49,000
DW Copyright Fees	1216102	0	0	12,633	12,633
DW Credit Card Fees	1217031	0	0	215,000	215,000
DW Student Payment Processing	1217032	522	0	95,601	96,123
DW Staff Training	1215207	0	0	10,000	10,000
DW Classified Staff Appreciation	1215208	977	5,936	5,000	11,913
DW Equal Empl Opportunity (EEO) Plan	1215210	0	0	10,000	10,000
Law Enforcement - SD County Sheriff	1219300	0	0	1,220,000	1,220,000
Bank Charges/Debt Related Exp	1217605/033	656	0	37,000	37,656
CSEA - Books & Stdt Fees	1215211	0	0	1,000	1,000
CSEA - Scholarship Fund	1215213	0	0	5,500	5,500
CSEA - Equipment Fund	1215214	0	32,933	0	32,933
CSEA - Dependent Stdt Fees	1215215	0	0	2,000	2,000
AFT - Tuition Reimbursement	1215221	0	0	300	300
AA/Supv - Fees & Books	1215231	0	0	300	300
AA/Supv - Equip/Software Purch Prog.	1215234	0	5,500	0	5,500
AA/Supv - Prof Enhancement	1215255	0	26,266	15,000	41,266
Conf Staff - Fees & Books	1215241	0	0	300	300
Conf Staff - Equip/Software Purch Prog.	1215244	0	3,000	0	3,000
Conf Admin - Prof Development	1215261	0	0	11,000	11,000
AA/Managers - Fees & Books	1215251	0	0	300	300
AA/Managers - Prof Enhancement	1215253	0	19,943	17,500	37,443
Retiree H&W	1215272/73	0	0	1,317,461	1,317,461
Retiree Other Post Empl Benefit Obligation (OPEB)	1217500/01	0	0	3,000	3,000
Tfr One Time Funds from RGF (pending alloc)	1100495-8992	0	0	0	-
DW Staffing Commitment	To Sites	0	0	2,400,000	2,400,000
Accreditation Allocation	To Sites	0	0	50,000	50,000
Site Dedicated Classroom Maintenance	To Sites	0	0	400,000	400,000
Sub-Total Districtwide Commitments		\$372,715	\$93,578	\$9,341,679	\$9,807,972
Less Total Funds Available (from Page 1)					(597,985)
Net - New Allocation to Page 1					\$9,209,987
DW - Budgeted Deficit 1%					(67,815)
Total Districtwide Commitments					\$9,142,172

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COMPARATIVE INFORMATION - Compare to 15/16 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
15/16 Adoption Budget (from Page 1) <i>(Less beginning balance)</i>	\$62,959,163	\$28,418,059	\$11,411,001	\$344,577	\$103,132,800
15/16 Tentative Budget <i>(Less beginning balance)</i>	<u>61,242,309</u>	<u>27,773,024</u>	<u>11,257,903</u>	<u>525,286</u>	<u>100,798,522</u>
Increase (Decrease)	<u>\$1,716,854</u>	<u>\$645,035</u>	<u>\$153,098</u>	<u>(\$180,709)</u>	<u>\$2,334,278</u>
Percent Change	2.80%	2.32%	1.36%	-34.40%	2.32%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

15/16 Adoption Budget (from Page 1)	FTES	12,996	5,747	18,743
15/16 Tentative Budget	FTES	<u>12,994</u>	<u>5,745</u>	<u>18,739</u>
Increase (Decrease)		<u>2</u>	<u>2</u>	<u>4</u>
Percent Change		0.02%	0.03%	0.02%

NET ALLOCATION PER GOAL RESIDENT FTES

15/16 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,845	\$4,945
15/16 Tentative Budget	\$/Resident FTES	<u>4,713</u>	<u>4,834</u>
Increase (Decrease)		<u>\$131</u>	<u>\$111</u>
Percent Change		2.79%	2.29%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

15/16 Adoption Budget (from Page 1)	FTES	13,539	5,795	19,334
15/16 Tentative Budget	FTES	<u>13,732</u>	<u>5,818</u>	<u>19,550</u>
Increase (Decrease)		<u>(193)</u>	<u>(23)</u>	<u>(216)</u>
Percent Change		-1.41%	-0.40%	-1.10%

NET ALLOCATION PER GOAL TOTAL FTES

15/16 Adoption Budget (from Page 1)	\$/Total FTES	\$4,650	\$4,904
15/16 Tentative Budget	\$/Total FTES	<u>4,460</u>	<u>4,774</u>
Increase (Decrease)		<u>\$190</u>	<u>\$130</u>
Percent Change		4.27%	2.73%

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COMPARATIVE INFORMATION - Compare to 14/15 Revised AB Budget at P1 Feb 2015

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
15/16 Adoption Budget (from Page 1) <i>(Less beginning balance)</i>	\$62,959,163	\$28,418,059	\$11,411,001	\$344,577	\$103,132,800
14/15 Revised Budget at P1 Feb 2015 <i>(Less beginning balance)</i>	<u>57,950,788</u>	<u>26,233,493</u>	<u>11,057,729</u>	<u>1,449,257</u>	<u>96,691,267</u>
Increase (Decrease)	<u>\$5,008,375</u>	<u>\$2,184,566</u>	<u>\$353,272</u>	<u>(\$1,104,680)</u>	<u>\$6,441,533</u>
Percent Change	8.64%	8.33%	3.19%	-76.22%	6.66%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

15/16 Adoption Budget (from Page 1)	FTES	12,996	5,747	18,743
14/15 Revised Budget at P1 Feb 2015	FTES	<u>12,615</u>	<u>5,578</u>	<u>18,193</u>
Increase (Decrease)		<u>381</u>	<u>169</u>	<u>550</u>
Percent Change		3.02%	3.03%	3.02%

NET ALLOCATION PER GOAL RESIDENT FTES

15/16 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,845	\$4,945
14/15 Revised Budget at P1 Feb 2015	\$/Resident FTES	<u>4,594</u>	<u>4,703</u>
Increase (Decrease)		<u>\$251</u>	<u>\$242</u>
Percent Change		5.46%	5.14%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

15/16 Adoption Budget (from Page 1)	FTES	13,539	5,795	19,334
14/15 Revised Budget at P1 Feb 2015	FTES	<u>13,212</u>	<u>5,630</u>	<u>18,842</u>
Increase (Decrease)		<u>327</u>	<u>165</u>	<u>492</u>
Percent Change		2.48%	2.93%	2.61%

NET ALLOCATION PER GOAL TOTAL FTES

15/16 Adoption Budget (from Page 1)	\$/Total FTES	\$4,650	\$4,904
14/15 Revised Budget at P1 Feb 2015	\$/Total FTES	<u>4,386</u>	<u>4,660</u>
Increase (Decrease)		<u>\$264</u>	<u>\$244</u>
Percent Change		6.02%	5.24%