

**2015 - 2016  
INCOME ALLOCATION FORMULA**

**Tentative Budget**

<b>GOAL FTES CALCULATION</b>	<b>Grossmont College</b>	<b>Cuyamaca College</b>	<b>District Services</b>	<b>Districtwide Commitments</b>	<b>Total</b>
FTES - Resident Students	12,994	5,745			18,739 <b>A &amp; *</b>
FTES - Nonresident Students	738	73			811
<b>Total FTES</b>	<b>13,732</b>	<b>5,818</b>			<b>19,550</b>
% of Total FTES (to distribute DW Commitments)	70.24%	29.76%			100.00%
% of Resident FTES (to distribute Total State Income)	69.34%	30.66%			100.00%
<b>INCOME</b>					
State Income	<b>15/16</b>				
State General Revenue	<b>\$99,137,413</b> X Resident FTES %	\$68,741,882	\$30,395,531		\$99,137,413 <b>C &amp; *</b>
State, Other Revenue	3,381,693 X Resident FTES %	2,344,866	1,036,827		3,381,693 <b>C</b>
<b>Total Apportionment and Other State Income</b>		<b>\$71,086,748</b>	<b>\$31,432,358</b>	\$0	\$102,519,106
Dedicated Income	From Page 2	3,552,224	365,498	0	653,459
One-Time funds dedicated from prior year		0	0	0	0
<b>Total Income</b>		<b>\$74,638,972</b>	<b>\$31,797,856</b>	<b>\$0</b>	<b>\$107,090,287</b>
Beginning Balances based on Site Estimates		\$2,200,000	\$179,000	\$245,869	\$5,998,607
Less: District Contingency Reserve	(5.75% of CY Budget)				(6,291,765) <b>G</b>
Adjusted by Final Dedicated Income 14/15 (pending year-end)					0
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$76,838,972</b>	<b>\$31,976,856</b>	<b>\$245,869</b>	<b>\$360,301</b>
<b>DISTRIBUTION OF FUNDS AVAILABLE</b>					
Funds Available From Above		<b>\$76,838,972</b>	<b>\$31,976,856</b>	<b>\$245,869</b>	<b>\$360,301</b>
Adjustments to Gross Allocations:					
DW Commitments	Total FTES %	(6,377,434)	(2,702,056)		9,079,490
DW Commitments - Budgeted Deficit 1%	Total FTES %	46,287	19,611		(65,898)
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	224,525	175,475		(400,000)
Funding of Economy of Scale	Per Formula	(607,490)	607,490		0
District Services Allocations	Total FTES %	(7,989,170)	(3,384,933)	11,374,103	0
District Services - 1% Budgeted Deficit		81,619	34,581	(116,200)	0
<b>Total Allocations</b>		<b>\$63,442,309</b>	<b>\$27,952,024</b>	<b>\$11,503,772</b>	<b>\$6,523,893</b>
<b>% of Total Allocation</b>		57.98%	25.55%	10.51%	5.96%
				<b>E</b>	<b>F</b>

**\* Includes 3% Growth (1% is dedicated for strategic enrollment growth outside standard allocations).**

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<b>Dedicated Income Detail</b>	<b>Grossmont College</b>	<b>Cuyamaca College</b>	<b>District Services</b>	<b>Districtwide Commitments</b>	<b>Total</b>
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	500			2,500
Transcripts	67,500	16,720			84,220
Library Fines	10,000	3,381			13,381
Subpoena Fees	100	75		60	235
Facility Rental	18,000	12,100			30,100
Miscellaneous	500	30			530
Cell Transmitters	90,000	0			90,000
Non Resident Tuition	3,400,000	336,384			3,736,384
1% Budgeted Deficit	<u>(35,876)</u>	<u>(3,692)</u>		<u>(6,601)</u>	<u>(46,169)</u>
<b>Total Dedicated</b>	<u><u>\$3,552,224</u></u>	<u><u>\$365,498</u></u>	<u><u>\$0</u></u>	<u><u>\$653,459</u></u>	<u><u>\$4,571,181</u></u>

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**Tentative Budget**

CALCULATION OF "Districtwide Commitments" LINE ITEM	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
DW Legal	1213203			\$136,627	\$136,627
DW-Students Stipend Colleg. Cnst.	1213001			500	500
DW - FGCC Allocation	1211301			207,017	207,017
DW -Auxiliary Corp Trng Alloc.	1211302			81,285	81,285
Inst Improvement & Innovation	1212001			86,004	86,004
IS-System Maintenance	1213501			1,908,990	1,908,990
IS-Telecommunication Circuits	1213505			248,408	248,408
IS-1098T - Stdt Tuition Statements	1213507			43,271	43,271
IS-DW XP Windows 7 Upgrade	1213512			5,502	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			21,000	21,000
Safety Staff ADA	1215382/83			111,510	111,510
Safety & Injury Prevention	1215385			4,454	4,454
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305			53,519	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			95,601	95,601
DW Staff Training	1215207			10,000	10,000
DW Classified Staff Appreciation	1215208		5,936	5,000	10,936
DW Equal Empl Opportunity (EEO) Plan	1215210			10,000	10,000
Law Enforcement - SD County Sheriff	1219300			1,300,000	1,300,000
Bank Charges/Debt Related Exp	1217605/033			37,112	37,112
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarship Fund	1215213			5,500	5,500
CSEA - Equipment Fund	1215214		29,761		29,761
CSEA - Dependent Stdt Fees	1215215			2,000	2,000
AFT - Tuition Reimbursement	1215221			300	300
AA/Mgr - Fees, Books & Prof Enhance	1215231		5,500	300	5,800
AA/Supv - Professional Enhance	1215234			28,500	28,500
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		19,240		19,240
Conf Admin - Prof Development	1215261			10,232	10,232
Retiree H&W	1215272/73			1,317,461	1,317,461
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			400,000	400,000
<b>Sub-Total Districtwide Commitments</b>		<b>\$0</b>	<b>\$63,437</b>	<b>\$9,376,354</b>	<b>\$9,439,791</b>
Less Total Funds Available (from Page 1)					(360,301)
<b>Net - New Allocation to Page 1</b>					<b>\$9,079,490</b>
DW - Budgeted Deficit 1%					(65,898)
<b>Total Districtwide Commitments</b>					<b>\$9,013,592</b>

**2015 - 2016  
INCOME ALLOCATION FORMULA**

**Tentative Budget**

**COMPARATIVE INFORMATION - Compare to 14/15 Tentative Budget**

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
<b>ALLOCATION DOLLARS</b>					
15/16 Tentative Budget (from Page 1) <i>(Less beginning balance)</i>	\$61,242,309	\$27,773,024	\$11,257,903	\$525,286	\$100,798,522
14/15 Tentative Budget <i>(Less beginning balance)</i>	<u>55,139,557</u>	<u>24,859,156</u>	<u>10,745,374</u>	<u>1,519,457</u>	<u>92,263,544</u>
Increase (Decrease)	<u>\$6,102,752</u>	<u>\$2,913,868</u>	<u>\$512,529</u>	<u>(\$994,171)</u>	<u>\$8,534,978</u>
Percent Change	11.07%	11.72%	4.77%	-65.43%	9.25%

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

15/16 Tentative Budget (from Page 1)	FTES	12,994	5,745	18,739
14/15 Tentative Budget	FTES	<u>12,505</u>	<u>5,530</u>	<u>18,035</u>
Increase (Decrease)		<u>489</u>	<u>215</u>	<u>704</u>
Percent Change		3.91%	3.89%	3.90%

**NET ALLOCATION PER GOAL RESIDENT FTES**

15/16 Tentative Budget (from Page 1)	\$/Resident FTES	\$4,713	\$4,834
14/15 Tentative Budget	\$/Resident FTES	<u>4,409</u>	<u>4,495</u>
Increase (Decrease)		<u>\$304</u>	<u>\$339</u>
Percent Change		6.89%	7.54%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

15/16 Tentative Budget (from Page 1)	FTES	13,732	5,818	19,550
14/15 Tentative Budget	FTES	<u>13,205</u>	<u>5,587</u>	<u>18,792</u>
Increase (Decrease)		<u>527</u>	<u>231</u>	<u>758</u>
Percent Change		3.99%	4.13%	4.03%

**NET ALLOCATION PER GOAL TOTAL FTES**

15/16 Tentative Budget (from Page 1)	\$/Total FTES	\$4,460	\$4,774
14/15 Tentative Budget	\$/Total FTES	<u>4,176</u>	<u>4,449</u>
Increase (Decrease)		<u>\$284</u>	<u>\$324</u>
Percent Change		6.81%	7.29%

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**Tentative Budget**

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

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
<b>ALLOCATION DOLLARS</b>					
15/16 Tentative Budget (from Page 1) <i>(Less beginning balance)</i>	\$61,242,309	\$27,773,024	\$11,257,903	\$525,286	\$100,798,522
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>\$3,291,521</u>	<u>\$1,539,531</u>	<u>\$200,174</u>	<u>(\$923,971)</u>	<u>\$4,107,255</u>
Percent Change	5.68%	5.87%	1.81%	-63.75%	4.25%

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

15/16 Tentative Budget (from Page 1)	FTES	12,994	5,745	18,739
14/15 Revised Budget at P1 Feb 2015	FTES	<u>12,615</u>	<u>5,578</u>	<u>18,193</u>
Increase (Decrease)		<u>379</u>	<u>167</u>	<u>546</u>
Percent Change		3.00%	2.99%	3.00%

**NET ALLOCATION PER GOAL RESIDENT FTES**

14/15 Adoption Budget (from Page 1)	\$/Resident FTES	\$4,713	\$4,834
14/15 Revised Budget at P1 Feb 2015	\$/Resident FTES	<u>4,594</u>	<u>4,703</u>
Increase (Decrease)		<u>\$119</u>	<u>\$131</u>
Percent Change		2.60%	2.79%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

15/16 Tentative Budget (from Page 1)	FTES	13,732	5,818	19,550
14/15 Revised Budget at P1 Feb 2015	FTES	<u>13,212</u>	<u>5,630</u>	<u>18,842</u>
Increase (Decrease)		<u>520</u>	<u>188</u>	<u>708</u>
Percent Change		3.94%	3.34%	3.76%

**NET ALLOCATION PER GOAL TOTAL FTES**

15/16 Tentative Budget (from Page 1)	\$/Total FTES	\$4,460	\$4,774
14/15 Revised Budget at P1 Feb 2015	\$/Total FTES	<u>4,386</u>	<u>4,660</u>
Increase (Decrease)		<u>\$74</u>	<u>\$114</u>
Percent Change		1.68%	2.45%