

**2012 - 2013  
INCOME ALLOCATION FORMULA**

**Updated 11/14/2012**

<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	11,765	5,202			16,967
FTES - Nonresident Students	762	80			842
Total FTES	12,527	5,282			17,809
% of Total FTES (to distribute DW Commitments)	70.34%	29.66%			100.00%
% of Resident FTES (to distribute Total State Income)	69.34%	30.66%			100.00%
<b>INCOME</b>					
State Income	<b>12/13</b>				
State General Revenue	\$81,123,019	X Resident FTES %	\$56,250,701	\$24,872,318	\$81,123,019
State, Other Revenue	3,449,405	X Resident FTES %	2,391,817	1,057,588	3,449,405
Total Apportionment and Other State Income			\$58,642,519	\$25,929,905	\$84,572,424
Dedicated Income		From Page 2	3,787,068	332,090	4,731,609
One-Time funds dedicated from Prior Year			2,407,661	901,451	3,965,115
<b>Total Income</b>			<b>\$64,837,248</b>	<b>\$27,163,446</b>	<b>\$93,269,148</b>
Beginning Balances	\$3,485,110	\$761,394	\$435,056	\$5,946,985	\$10,628,545
Adjusted by Final Dedicated Income 11/12	13,049	(100,211)		87,162	-
Less: District Contingency Reserve (5% of PY Expenses)				(4,685,797)	(4,685,797)
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$68,335,407</b>	<b>\$27,824,629</b>	<b>\$852,996</b>	<b>\$2,198,864</b>	<b>\$99,211,896</b>
<b>DISTRIBUTION OF FUNDS AVAILABLE</b>					
Funds Available From Above	\$68,335,407	\$27,824,629	\$852,996	\$2,198,864	\$99,211,896
Adjustments to Gross Allocations:					
DW Commitments		Total FTES %	(\$4,275,266)	(\$1,802,735)	\$6,078,001
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 Economy of Scale		Per Formula	(607,490)	607,490	0
Funding of Dedicated Classroom/Labs Maint		Per ASF	197,766	162,144	(359,910)
Students Fees AR Release to Sites		Total FTES %	167,454	70,609	(238,063)
District Services Allocations		Total FTES %	(6,888,120)	(2,904,488)	9,792,608
DS 11/12 Cut/Savings - Back to Colleges		Total FTES %	293,979	123,961	(417,940)
DS 12/13 Reduction - DSP&BC Solutions			234,175	98,744	(332,919)
<b>Total Allocations</b>	<b>\$58,682,905</b>		<b>\$25,405,354</b>	<b>\$9,894,745</b>	<b>\$5,228,892</b>
12/13 Adoption Budget Allocation	56,579,887		24,432,373	9,894,745	5,113,027
<b>Additional Allocation</b>	<b>\$2,103,018</b>		<b>\$972,981</b>	<b>\$0</b>	<b>\$115,865</b>
<b>% of Total Allocation</b>	59.15%		25.61%	9.97%	5.27%
					100.00%

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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	\$120,000	\$120,000
CPI Pass Thru				359,910	359,910
Interest				75,000	75,000
Athletic Insurance				10,000	10,000
Other Local Income				73,000	73,000
Catalogs	2,500	500			3,000
Transcripts	70,000	19,000			89,000
Library Fines	11,000	2,800			13,800
Subpoena Fees	500	150		60	710
Facility Rental	7,000	17,300			24,300
Miscellaneous	100	0			100
Cell Transmitters	70,000	0			70,000
Non Resident Tuition	3,783,762	306,177			4,089,939
<b>4% Budget Deficit</b>	<b>(157,794)</b>	<b>(13,837)</b>		<b>(25,519)</b>	<b>(197,150)</b>
<b>Total Dedicated</b>	<b><u>\$3,787,068</u></b>	<b><u>\$332,090</u></b>	<b><u>\$0</u></b>	<b><u>\$612,451</u></b>	<b><u>\$4,731,609</u></b>

2012 - 2013  
INCOME ALLOCATION FORMULA

Updated 11/14/2012

CALCULATION OF "Districtwide Commitments" LINE ITEM					
	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
GB Election Cost	1210001	\$6,162		\$85,865	\$92,027
DW Legal	1213203	23,502		120,000	143,502
DW-Students Stipend Coll Cnst	1213001			1,000	1,000
DW Foundation	1211301			207,017	207,017
Inst. Improvement & Innovation	1212001	91		26,736	26,827
IS-Internet Connectivity	1215304	9,739		29,555	39,294
IS-System Maintenance	1213501	22,049		1,329,637	1,351,686
IS-Telecommunication Circuits	1213505	122,092		243,945	366,037
IS-1099T Services	1213507	11,000		20,000	31,000
DW Web Enhancements	1213515		7,126	-	7,126
Stdt Right to Know	1214001			9,500	9,500
Property, Casualty & Liability Insurance	1215101	4,513		486,417	490,930
Safety Staff ADA/NonInstl	1215382/83	10,112		52,300	62,412
Safety & Injury Prevention	1215385			2,848	2,848
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305	1,486		17,265	18,751
DW Memberships	1216101	180		48,000	48,180
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		24,798	-	24,798
DW Classified Staff Appreciation	1215208		3,703	5,000	8,703
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 - Scholarships	1215213			5,500	5,500
CSEA - Equip Fund	1215214	1,124	5,556	-	6,680
CSEA - Dependent Stdt Fees	1215215			2,000	2,000
CSEA - Public Safety Fitness	1215216			1,000	1,000
Faculty - Tuition Reimbursement	1215221			300	300
Supv - Fees & Books	1215231			300	300
Supv - Equip Fund	1215234		5,500	-	5,500
Conf Staff - Fees & Books	1215241			300	300
Conf Staff - Equip Fund	1215244		2,376	-	2,376
Admin Assoc - Fees & Books	1215251			300	300
Admin Assoc - Prof Enhancement	1215253	1,730	19,549	6,090	27,369
Conf Admin - Prof Development	1215261	1,324		8,000	9,324
Retiree H&W	1215272/73			1,819,603	1,819,603
Retiree Health Past Service Liability	1217500/01			3,000	3,000
Interest Expense	1217604			30,000	30,000
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
Student Fees AR Release to Sites	To Sites			238,063	238,063
<b>Sub-Total Districtwide Commitments</b>		<b>\$215,104</b>	<b>\$68,608</b>	<b>\$7,993,153</b>	<b>\$8,276,865</b>
Less Total Funds Available (from Page 1)					(2,198,864)
<b>Net - New Allocation to Page 1</b>					<b>\$6,078,001</b>

2012 - 2013  
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**COMPARATIVE INFORMATION - Compare to 11/12 Adoption Budget**

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
<b>ALLOCATION DOLLARS</b>					
12/13 Revised Budget (from Page 1)	\$58,682,905	\$25,405,354	\$9,894,745	\$5,228,892	\$99,211,896
11/12 Adoption Budget	60,402,656	26,775,957	10,064,509	4,370,166	101,613,288
Increase (Decrease)	<u>(\$1,719,751)</u>	<u>(\$1,370,603)</u>	<u>(\$169,764)</u>	<u>\$858,726</u>	<u>(\$2,401,392)</u>
Percent Change	-2.85%	-5.12%	-1.69%	19.65%	-2.36%
<b>Less 5.56% WL Reduction related to section cuts</b>	<b><u>(\$1,288,570)</u></b>	<b><u>(\$569,765)</u></b>			<b><u>(\$1,858,335)</u></b>
<b>Adjusted Percent Change</b>	<b><u>-0.71%</u></b>	<b><u>-2.99%</u></b>	<b><u>-1.69%</u></b>	<b><u>19.65%</u></b>	<b><u>-0.53%</u></b>

<b><u>Analysis Based Upon Resident FTES Goals</u></b>					
<b>FTES - Resident Goals</b>					
12/13 Revised Budget (from Page 1)	FTES	11,765	5,202		16,967
11/12 Adoption Budget	FTES	<u>11,707</u>	<u>5,177</u>		<u>16,884</u>
Increase (Decrease)		<u>58</u>	<u>25</u>		<u>83</u>
Percent Change		0.50%	0.48%		0.49%
<b>NET ALLOCATION PER GOAL RESIDENT FTES</b>					
12/13 Revised Budget (from Page 1)	\$/Resident FTES	\$4,988	\$4,884		
11/12 Adoption Budget	\$/Resident FTES	<u>5,160</u>	<u>5,172</u>		
Increase (Decrease)		<u>(\$172)</u>	<u>(\$288)</u>		
Percent Change		-3.33%	-5.57%		

<b><u>Analysis Based Upon Total FTES Goals</u></b>					
<b>FTES - Total FTES Goals</b>					
12/13 Revised Budget (from Page 1)	FTES	12,527	5,282		17,809
11/12 Adoption Budget	FTES	<u>12,510</u>	<u>5,277</u>		<u>17,787</u>
Increase (Decrease)		<u>17</u>	<u>5</u>		<u>22</u>
Percent Change		0.14%	0.09%		0.12%
<b>NET ALLOCATION PER GOAL TOTAL FTES</b>					
12/13 Revised Budget (from Page 1)	\$/Total FTES	\$4,685	\$4,810		
11/12 Adoption Budget	\$/Total FTES	<u>4,828</u>	<u>5,074</u>		
Increase (Decrease)		<u>(\$144)</u>	<u>(\$264)</u>		
Percent Change		-2.98%	-5.21%		

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**Updated 11/14/2012**

**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>
<b>ALLOCATION DOLLARS</b>					
12/13 Revised Budget (from Page 1)	\$58,682,905	\$25,405,354	\$9,894,745	\$5,228,892	\$99,211,896
12/13 Tentative Budget	55,048,026	24,441,310	9,716,447	4,357,194	93,562,977
Increase (Decrease)	<u>\$3,634,879</u>	<u>\$964,044</u>	<u>\$178,298</u>	<u>\$871,698</u>	<u>\$5,648,919</u>
Percent Change	6.60%	3.94%	1.84%	20.01%	6.04%
<b>Less 5.56% WL Reduction related to section cuts</b>	<b><u>(\$1,288,570)</u></b>	<b><u>(\$569,765)</u></b>			<b><u>(\$1,858,335)</u></b>
<b>Adjusted Percent Change</b>	<b><u>8.94%</u></b>	<b><u>6.28%</u></b>	<b><u>1.84%</u></b>	<b><u>20.01%</u></b>	<b><u>8.02%</u></b>

**Analysis Based Upon Resident FTES Goals**

**FTES - Resident Goals**

12/13 Revised Budget (from Page 1)	FTES	11,765	5,202	16,967
12/13 Tentative Budget	FTES	<u>11,002</u>	<u>4,865</u>	<u>15,867</u>
Increase (Decrease)		<u>763</u>	<u>337</u>	<u>1,100</u>
Percent Change		6.94%	6.93%	6.93%

**NET ALLOCATION PER GOAL RESIDENT FTES**

12/13 Revised Budget (from Page 1)	\$/Resident FTES	\$4,988	\$4,884
12/13 Tentative Budget	\$/Resident FTES	<u>5,003</u>	<u>5,024</u>
Increase (Decrease)		<u>(\$16)</u>	<u>(\$140)</u>
Percent Change		-0.31%	-2.79%

**Analysis Based Upon Total FTES Goals**

**FTES - Total FTES Goals**

12/13 Revised Budget (from Page 1)	FTES	12,527	5,282	17,809
12/13 Tentative Budget	FTES	<u>11,764</u>	<u>4,945</u>	<u>16,709</u>
Increase (Decrease)		<u>763</u>	<u>337</u>	<u>1,100</u>
Percent Change		6.49%	6.81%	6.58%

**NET ALLOCATION PER GOAL TOTAL FTES**

12/13 Revised Budget (from Page 1)	\$/Total FTES	\$4,685	\$4,810
12/13 Tentative Budget	\$/Total FTES	<u>4,679</u>	<u>4,943</u>
Increase (Decrease)		<u>\$5</u>	<u>(\$133)</u>
Percent Change		0.11%	-2.69%