

Grossmont-Cuyamaca Community College District
2012/13 Based Solutions Scenarios and 2013/14 & 2014/15 Estimated Budget
Unrestricted General Fund

		A	B		
		2012/13 Scenarios		2013/14	2014/15
		Tax Package Approved	Tax Package is not Approved	Estimated Budget	Estimated Budget
Base INCOME	a	\$91,946,301	\$91,946,301	\$91,946,301	\$91,946,301
Less:					
Proposed State Reductions - WLR 5.56%		-	(4,262,582)	(4,262,582)	(4,262,582)
Additional Potential Revenue Adj (4% Budget Deficit)		(3,566,227)	(3,395,723)	(3,395,723)	(3,395,723)
Projected Income		\$88,380,074	\$84,287,996	\$84,287,996	\$84,287,996
Projected Expenses	b	\$110,212,048	\$110,212,048	\$112,212,048	\$114,212,048
Projected Shortfall		(\$21,831,974)	(\$25,924,052)	(\$27,924,052)	(\$29,924,052)

Budget Solutions:

Solutions from 11/12:

Projected Ending Balance		\$3,943,902	\$3,943,902
Funds dedicated to 2012-2013 Budget		204,697	204,697
Release Student Fees Receivables Restricted from PY		238,063	238,063
Deeper Cuts for 11/12:			
Stop Supply Purchases		400,000	400,000
Reduce Hourly Non-Instructional Salaries		200,000	200,000
Other Operating		350,000	350,000
Capital Outlay		50,000	50,000

Solutions for 12/13:

Hold Vacant Positions Consistent with PY		8,352,662	8,352,662
Delay Portion of Critical Approved Positions		2,242,753	2,242,753
Section Reduction - WLR (object 1300 reduction)		938,907	1,858,335
Hourly Counselors, Librarians Salaries	20%	176,077	176,077
Hourly Non-Instructional Salaries	20%	387,954	387,954
Supplies-General	20%	317,987	317,987
Meals & Refreshment	50%	29,220	29,220
Equip/Computer \$500-\$1,999	20%	151,172	151,172
Contract Services	10%	197,396	197,396
Travel & Mileage	20%	68,738	68,738
Fees, Software, Memberships	20%	206,848	206,848
Utilities & Operations	10%	331,165	331,165
Rents, Repairs, & Maintenance	6%	148,527	148,527
Advertising, Postage & Other	20%	82,737	82,737
Other Operating	100%	184,058	184,058
Equipment	50%	172,198	172,198
Facilities Projects	72%	875,000	875,000

Total Budget Solutions

\$20,250,061 **\$21,169,489**

Remaining Shortfall

(\$1,581,913) **(\$4,754,563)**

Grossmont-Cuyamaca Community College District
Income and Expenditures Base Projections
Unrestricted General Fund

	2011/12	2012/13	2013/14
Adoption Budget INCOME	\$96,645,731	\$91,946,301	\$91,946,301
Plus: 4% Budget Deficit	3,568,045	-	-
Less: One-Time funds dedicated from PY	(8,222,029)	-	-
Less: CY Adjustment per P1	(45,446)	-	-
Base INCOME	a <u><u>\$91,946,301</u></u>	<u><u>\$91,946,301</u></u>	<u><u>\$91,946,301</u></u>

Projected Expenses:

Adoption Budget EXPENSE	\$101,613,288	\$110,212,048	\$112,212,048
Plus: Health Benefits Mid-Year Adjustment	612,296	-	-
Less: PY Purchase Order Commitments (POCO)	(1,610,412)	-	-
Early Retirement Incentive Stipends	(708,566)	-	-
Plus: Open Positions Salaries & Benefits (not budgeted)	<u>8,352,662</u>	<u>-</u>	<u>-</u>
Base Budget including all open positions	<u>\$108,259,268</u>	<u>\$110,212,048</u>	<u>\$112,212,048</u>

Plus Increased Cost : (preliminary #s under review)

Step/Col/Lng Incr	\$1,152,780	\$1,100,000	\$1,100,000
Health Benefits Rate Increase	500,000	500,000	500,000
Utilities Increase	100,000	150,000	150,000
Payroll Taxes/Retirement Rate Increases	<u>200,000</u>	<u>250,000</u>	<u>250,000</u>
Total Increase Cost	<u>\$1,952,780</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
Projected Expenses	b <u><u>\$110,212,048</u></u>	<u><u>\$112,212,048</u></u>	<u><u>\$114,212,048</u></u>