

Grossmont-Cuyamaca Community College District
Income Allocation Model - IAM
2024/2025 Tentative Budget - UGF

	Grossmont College		Cuyamaca College		District Services	Districtwide	Totals
Unrestricted General Fund Revenue:							
State Apportionment:							
Basic Allocation - based on college size	7,569,904		6,488,486				14,058,390
FTES Allocation - based on residents FTES %	82,864,368	65.00%	44,619,275	35.00%			127,483,643
2015/16 Full-Time Faculty Hiring - GC 10/CC 5	869,376	66.67%	434,623	33.33%			1,303,999
Revenue Reduction (State Deficit)	(1,856,998)	65.00%	(999,922)	35.00%			(2,856,920)
Total State Apportionment	89,446,650		50,542,462				139,989,112
2018/19 Full-Time Faculty Hiring - GC 6/CC 6	381,563	50.00%	381,563	50.00%			763,126
2021/22 Full-Time Faculty Hiring - GC 11/CC 13	725,775	45.83%	857,850	54.17%			1,583,625
Total State Revenue	90,553,988	63.62%	51,781,875	36.38%			142,335,863
Other State Revenue	4,341,560	63.62%	2,482,653	36.38%			6,824,213
Local Revenue	2,467,670		551,405		0	760,000	3,779,075
Transfer-In from OPEB Fund to fund retirees	0		0		0	1,108,592	1,108,592
Transfer In from Restricted Funds	1,500,000		500,000		0	0	2,000,000
Benefits Offset for Adjunct Health Benef. Reimb	(1,300,241)	63.21%	(756,679)	36.79%	0	0	(2,056,920)
Total UGF Revenue	97,562,978		54,559,253		0	1,868,592	153,990,823
Plus Sites Beginning Balance	3,875,950		1,193,803		171,125	2,465,905	7,706,783
Plus Reserve Beginning Balance						16,396,942	16,396,942
Plus Prior Year Local Revenue adjustment	0		0			0	0
Total Funds Available	101,438,928		55,753,056		171,125	20,731,439	178,094,548
Less Commitments:							
Contingency Reserve - 10.1%	0		0		0	(16,396,942)	(16,396,942)
Districtwide Commitments-based on total FTES %	(4,472,063)	65.54%	(2,351,347)	34.46%		6,823,410	0
District Services Allocations - based on total FTES %	(11,561,887)	65.54%	(6,079,076)	34.46%	17,640,963	0	0
2024/25 TB Site Allocations	85,404,977		47,322,634		17,812,088	11,157,907	161,697,606