

**Grossmont-Cuyamaca Community College District
2022/2023 Income Allocation Model - IAM**

Revised Using 3-Year Average FTES

	Grossmont College	Cuyamaca College	District Services	Districtwide	Totals
Unrestricted General Fund Revenue:					
State Apportionment:					
Basic Allocation - <i>based on college size</i>	5,950,421	5,950,421			11,900,842
FTES Allocation - <i>based on residents FTES %</i>	79,018,386 66.77%	39,325,760 33.23%			118,344,146
2015/16 Full-Time Faculty Hiring - <i>GC 10/CC 5</i>	776,449 66.67%	388,225 33.33%			1,164,674
Revenue Reduction (State Deficit) - 1%	0	0			0
Total State Apportionment	85,745,256	45,664,406			131,409,662
2018/19 Full-Time Faculty Hiring - <i>GC 6/CC 6</i>	381,563 50.00%	381,563 50.00%			763,126
2021/22 Full-Time Faculty Hiring - <i>GC 11/CC 13</i>	725,775 45.83%	857,850 54.17%			1,583,625
Total State Revenue	86,852,595 64.93%	46,903,818 35.07%			133,756,413
Other State Revenue	3,580,300 64.93%	1,933,503 35.07%			5,513,803
Local Revenue	2,462,390	470,131	0	500,000	3,432,521
Transfer-In from OPEB Fund to fund retirees	0	0	0	1,200,800	1,200,800
Transfer To Parking/Benef. Fund-based on Total FTES	(951,082) 67.50%	(457,929) 32.50%	0	0	(1,409,011)
Total UGF Revenue	91,944,202	48,849,524	0	1,700,800	142,494,526
Plus Sites Beginning Balance	3,973,137	1,320,668	370,001	1,545,500	7,209,306
Plus Reserve Beginning Balance				14,449,040	14,449,040
Plus Prior Year Local Revenue adjustment	(223,365)	98,956		124,409	0
Total Funds Available	95,693,974	50,269,148	370,001	17,819,749	164,152,872
Less Commitments:					
Contingency Reserve - 9.65%	0	0	0	(14,449,040)	(14,449,040)
Districtwide Commitments-based on total FTES %	(8,656,251) 67.50%	(4,167,824) 32.50%		12,824,075	0
District Services Allocations - based on total FTES %	(10,513,606) 67.50%	(5,062,107) 32.50%	15,575,713	0	0
2022/23 AB Site Allocations - Revised	76,524,117	41,039,217	15,945,714	16,194,784	149,703,832
2022/23 Site Allocations - Adoption Budget	77,524,994	40,038,340			
Difference	(1,000,877)	1,000,877			