

Grossmont-Cuyamaca Community College District
Income Allocation Model - IAM
2025/2026 Adoption Budget - UGF

	Grossmont College		Cuyamaca College		District Services	Districtwide	Totals
<u>Unrestricted General Fund Revenue:</u>							
State Apportionment:							
Basic Allocation - <i>based on college size</i>	7,767,837		6,658,143				14,425,980
FTES Allocation - <i>based on residents FTES %</i>	86,035,419	65.05%	46,225,025	34.95%			132,260,444
2015/16 Full-Time Faculty Hiring - <i>GC 10/CC 5</i>	869,376	66.67%	434,623	33.33%			1,303,999
Total State Apportionment	94,672,632		53,317,791				147,990,423
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	95,779,970	63.71%	54,557,204	36.29%			150,337,174
Other State Revenue	5,341,812	63.71%	3,042,748	36.29%			8,384,560
Local Revenue	2,870,000		569,648		0	2,166,000	5,605,648
Transfer-In from OPEB Fund to fund retirees	0		0		0	1,142,143	1,142,143
Transfer-In 2021/22 FTFH Funds	725,775	45.83%	857,850	54.17%	0	0	1,583,625
Total UGF Revenue	104,717,557		59,027,450		0	3,308,143	167,053,150
Plus Sites Beginning Balance	1,245,530		463,269		143,783	2,972,000	4,824,582
Plus Prior Year Local Revenue Adjustment	772,304		152,764			(925,068)	0
Plus Reserve Beginning Balance						16,504,691	16,504,691
Total Funds Available	106,735,391		59,643,483		143,783	21,859,766	188,382,423
Less Commitments:							
Contingency Reserve - 9.6%	0		0		0	(16,504,691)	(16,504,691)
Districtwide Commitments-based on total FTES %	(4,721,240)	65.56%	(2,480,163)	34.44%		7,201,403	0
District Services Allocations - based on total FTES %	(12,384,906)	65.56%	(6,506,043)	34.44%	18,890,949	0	0
2025/26 TB Site Allocations	89,629,245		50,657,277		19,034,732	12,556,478	171,877,732
2024/25 AB Site Allocations	87,063,586		48,451,333				
Increase from PY Excluding Beg. Balance	4,480,221		3,089,937				