

Grossmont-Cuyamaca Community College District
Income Allocation Model - IAM
2025/2026 Tentative 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>	7,777,708		6,666,604						14,444,312
FTES Allocation - <i>based on residents FTES %</i>	85,164,776	64.97%	45,918,456	35.03%					131,083,232
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	93,811,860		53,019,683						146,831,543
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	94,919,198	63.63%	54,259,096	36.37%					149,178,294
Other State Revenue	5,295,282	63.63%	3,026,966	36.37%					8,322,248
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		1,064,592		1,064,592
Transfer-In 2021/22 FTFH Funds	725,775	45.83%	857,850	54.17%	0		0		1,583,625
Total UGF Revenue	103,810,255		58,713,560		0		3,230,592		165,754,407
Plus Sites Beginning Balance	1,030,112		291,347		86,019		2,512,156		3,919,634
Plus Prior Year Local Revenue Adjustment	859,801		239,099				(1,098,900)		0
Plus Reserve Beginning Balance							16,451,944		16,451,944
Total Funds Available	105,700,168		59,244,006		86,019		21,095,792		186,125,985
Less Commitments:									
Contingency Reserve - 9.8%	0		0		0		(16,451,944)		(16,451,944)
Districtwide Commitments-based on total FTES %	(5,153,893)	65.47%	(2,718,251)	34.53%			7,872,144		0
District Services Allocations - based on total FTES %	(12,184,703)	65.47%	(6,426,421)	34.53%	18,611,124		0		0
2025/26 TB Site Allocations	88,361,573		50,099,333		18,697,143		12,515,992		169,674,041
2024/25 AB Site Allocations	87,063,586		48,451,333						
Increase from PY Excluding Beg. Balance	3,427,967		2,703,915						