

**Grossmont-Cuyamaca Community College District  
Plan to fund Reserve  
Unrestricted General Reserve Level**

**Funding Plan:**

In years with no reduction in base and at least a .25% COLA, increase the general reserve level each year by .25% until the reserve equals one month of total compensation (Target A) or one month of total expenditures (Target B).

**Calculation:**

Beginning in 2014/15, the calculation is based on an established percentage multiplied by total budget expenditures for current year. Once we reach the target general reserve level, the percentage will be held at that level.

Fiscal Year	Current Practice			Target A 1 Month Total Compensation	Target B 1 Month All All Expenditures	
	Total UGF Expenditures	Budget %	Reserve Amount			
2013/2014	(1)	\$98,433,806	5.00%	5,205,236	\$6,865,008	\$8,202,817
2014/2015	(1)	101,520,290	5.50%	5,935,170	7,188,885	8,460,024
2015/2016	(3)	114,115,856	5.75%	6,561,662	7,379,876	9,509,655
2016/2017	(3)	122,797,661	6.00%	7,367,860	7,958,452	10,233,138
2017/2018	(3)	123,202,400	6.25%	7,700,150	8,475,373	10,266,867
2018/2019	(3)	129,521,870	6.50%	8,418,922	8,926,272	10,793,489
2019/2020	(4) AB	131,489,980	6.75%	8,875,574	9,104,797	10,957,498
2020/2021	(4)	134,119,780	7.00%	9,388,385	9,286,893	Target A met 11,176,648
2021/2022	(4)	136,802,175	7.25%	9,918,158		11,400,181
2022/2023	(4)	139,538,219	7.50%	10,465,366		11,628,185
2023/2024	(4)	142,328,983	7.75%	11,030,496		11,860,749
2024/2025	(4)	145,175,563	8.00%	11,614,045		12,097,964
2025/2026	(4)	148,079,074	8.25%	12,216,524		12,339,923
2026/2027	(4)	151,040,655	8.50%	12,838,456		Target B met 12,586,721

(1) Actual

(2) Adoption Budget

(3) Adjusted Budget

(4) Forecast (2% per year)

Page 2 18-19 AB Revised Total All Sites Unrestricted

Total All Sites Unrestricted  
Objects (1+2+3)/12

**F-2**

