

**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		\$8,202,817
2014/2015	(1)	101,520,290	5.50%	5,935,170		8,460,024
2015/2016	(1)	114,115,856	5.75%	6,561,662		9,509,655
2016/2017	(1)	122,797,661	6.00%	7,367,860		10,233,138
2017/2018	(3)	123,202,400	6.25%	7,700,150		10,266,867
2018/2019	(4) TB	124,271,960	6.50%	8,077,677	8,644,880	Update at AB 10,355,997
2019/2020	(4)	126,757,399	6.75%	8,556,124	8,817,778	10,563,117
2020/2021	(4)	129,292,547	7.00%	9,050,478	8,994,133	Target A met 10,774,379
2021/2022	(4)	131,878,398	7.25%	9,561,184		10,989,867
2022/2023	(4)	134,515,966	7.50%	10,088,697		11,209,664
2023/2024	(4)	137,206,285	7.75%	10,633,487		11,433,857
2024/2025	(4)	139,950,411	8.00%	11,196,033		11,662,534
2025/2026	(4)	142,749,419	8.25%	11,776,827		11,895,785
2026/2027	(4)	145,604,408	8.50%	12,376,375		Target B met 12,133,701

(1) Actual  
(2) Adoption Budget  
(3) Adjusted Budget  
(4) Forecast (2% per year)  
Page 2 17-18 AB Revised Total All Sites Unrestricted

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