

**Grossmont-Cuyamaca Community College District  
Income Allocation Model - IAM Summary  
2023-2024 Tentative Budget**

	<b>2022/2023 Adoption Budget</b>	<b>2023/2024 Tentative Budget</b>	<b>Difference</b>
<b><u>Unrestricted General Fund Revenue:</u></b>			
State Apportionment	131,409,662	137,687,729	6,278,067
State Deficit/Shortfall	0	0	0
2018-19 Full-Time Faculty Hiring - 12 faculty	763,126	763,126	0
2021-22 Full-Time Faculty Hiring - 24 faculty	1,583,625	1,583,625	0
Other State Revenue	5,513,803	5,818,624	304,821
Local Revenue	3,432,521	3,697,102	264,581
Transfer In from OPEB Fund	1,200,800	899,663	(301,137)
Transfer to Parking Fund/Adjunct Health Benefits	(1,409,011)	(1,716,703)	(307,692)
<b>Total UGF Revenue</b>	<b>\$142,494,526</b>	<b>\$148,733,166</b>	<b>\$6,238,640</b>
Plus Sites Beginning Balance	7,209,306	10,640,587	3,431,281
Plus Reserve Beginning Balance	14,449,040	15,776,539	1,327,499
<b>Total Funds Available</b>	<b>\$164,152,872</b>	<b>\$175,150,292</b>	<b>\$10,997,420</b>
<b>Less Commitments:</b>			
Contingency Reserve	14,449,040	15,776,539	1,327,499
Districtwide Commitments	16,194,784	12,922,474	(3,272,310)
District Services Allocations	15,945,714	17,107,475	1,161,761
<b>Total Commitments</b>	<b>\$46,589,538</b>	<b>\$45,806,488</b>	<b>(\$783,050)</b>
<b>Site Allocations</b>	<b>\$117,563,334</b>	<b>\$129,343,804</b>	<b>\$11,780,470</b>
District Services Reduction	(511,222)	(511,222)	

**Grossmont-Cuyamaca Community College District**  
**Income Allocation Model - IAM**  
**2023/2024 Tentative Budget - UGF**

	Grossmont College		Cuyamaca College		District Services	Districtwide	Totals
<b><u>Unrestricted General Fund Revenue:</u></b>							
State Apportionment:							
Basic Allocation - based on college size	7,358,691		6,307,446				13,666,137
FTES Allocation - based on residents FTES %	82,252,707	66.95%	40,604,211	33.05%			122,856,918
2015/16 Full-Time Faculty Hiring - GC 10/CC 5	776,449	66.67%	388,225	33.33%			1,164,674
Revenue Reduction (State Deficit) - 1%	0		0				0
<b>Total State Apportionment</b>	<b>90,387,847</b>		<b>47,299,882</b>				<b>137,687,729</b>
2018/19 Full-Time Faculty Hiring - GC 6/CC 6	381,563	50.00%	381,563	50.00%			763,126
2021/22 Full-Time Faculty Hiring - GC 11/CC 13	725,775	45.83%	857,850	54.17%			1,583,625
<b>Total State Revenue</b>	<b>91,495,185</b>	65.34%	<b>48,539,295</b>	34.66%			<b>140,034,480</b>
Other State Revenue	3,801,750	65.34%	2,016,874	34.66%			5,818,624
Local Revenue	2,462,893		474,209		0	760,000	3,697,102
Transfer-In from OPEB Fund to fund retirees	0		0		0	899,663	899,663
Transfer To Parking/Benef. Fund-based on Total FTES	(1,162,036)	67.69%	(554,667)	32.31%	0	0	(1,716,703)
<b>Total UGF Revenue</b>	<b>96,597,792</b>		<b>50,475,711</b>		<b>0</b>	<b>1,659,663</b>	<b>148,733,166</b>
Plus Sites Beginning Balance	5,480,920		2,503,575		644,242	2,011,850	<b>10,640,587</b>
Plus Reserve Beginning Balance						15,776,539	<b>15,776,539</b>
Plus Prior Year Local Revenue adjustment	25,853		15,806			(41,659)	0
<b>Total Funds Available</b>	<b>102,104,565</b>		<b>52,995,092</b>		<b>644,242</b>	<b>19,406,393</b>	<b>175,150,292</b>
<b>Less Commitments:</b>							
Contingency Reserve - 9.9%	0		0		0	(15,776,539)	(15,776,539)
Districtwide Commitments--based on total FTES %	(6,290,174)	67.69%	(3,002,446)	32.31%		9,292,620	0
District Services Allocations - based on total FTES %	(11,143,962)	67.69%	(5,319,271)	32.31%	16,463,233	0	0
<b>2023/24 TB Site Allocations</b>	<b>84,670,428</b>		<b>44,673,376</b>		<b>17,107,475</b>	<b>12,922,474</b>	<b>159,373,753</b>
<b>2022/23 AB Site Allocations</b>	77,524,994		40,038,340				
Increase from PY Excluding Beg. Balance	<b>5,637,651</b>		<b>3,452,129</b>				