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GROSSMONT-CUYAMACA  
COMMUNITY COLLEGE DISTRICT

**2025-2026**

**ADOPTION BUDGET**

The Adoption Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, September 9, 2025, at 5:15 p.m. in the Cuyamaca College Student Center, Room I-207/208. Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019



# **Governing Board and Administration**

## *Governing Board*

**Debbie Justeson, President**

**Julie Schorr, Vice President**

**Elena Adams, Board Clerk**

**Brad Monroe, Board Member**

**Trustee Area 1 – Vacant**

**Marcelia Villaseñor, Cuyamaca College Student Trustee**

**Lu Tri Vi Huynh, Grossmont College Student Trustee**

## *Chancellor*

**Lynn Ceresino Neault, Ed.D.**

## *Chancellor's Cabinet*

**Jessica Robinson, Ed.D., President Cuyamaca College**

**Pamela Luster, Ed.D., Interim President Grossmont College**

**Sahar Abushaban, Vice Chancellor Business Services**

**Melissa Richerson, Vice Chancellor Human Resources**

# Budget Linked to Strategic Plan

## ❖ *District Vision*

Transforming lives through high-quality educational programs and services that meet the needs of the diverse communities we serve.

## ❖ *District Mission*

The Grossmont-Cuyamaca Community College District provides high-quality, equitable learning opportunities to eastern San Diego County and beyond. We prepare students to meet changing community and workforce needs, while advancing social justice and economic mobility.

## ❖ *Districtwide Goals*

Goal 1     Increase student enrollment, particularly among historically underserved populations.

Goal 2     Increase student completion of educational goals.

Goal 3     Eliminate equity gaps in student access and outcomes.

Goal 4     Increase student engagement in governance and policy discussions.

**Grossmont-Cuyamaca Community College District**  
**Adoption Budget**  
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**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2025/2026**

Funds Available is the combination  
of beginning balances plus all sources  
of income included in the budget.

**General Fund: (Pages 3-30)**

	<b>Tentative</b>	<b>Adoption</b>
Unrestricted	\$ 186,125,985	\$ 188,382,843
Restricted	156,135,152	155,388,854
<b>Total General Fund</b>	<b>\$ 342,261,137</b>	<b>\$ 343,771,697</b>

**Supplemental Funds: (Pages 31-49)**

College Bookstore Special Revenue	\$ 1,340,064	\$ 1,404,732
Grossmont Child Development Center	260,916	203,252
Cuyamaca Child Development Center	458,335	462,113
Associated Students of Grossmont College	545,645	560,377
Associated Students of Cuyamaca College	224,128	222,552
Cuyamaca College Student Center	529,175	520,473
Grossmont College Student Representation Fee	343,284	335,345
Cuyamaca College Student Representation Fee	185,379	130,114
Cuyamaca Ornamental Horticulture	161,996	226,278
Other Post-Employment Benefits (OPEB)	18,284,851	19,192,528
Capital Outlay Projects	82,654,820	90,430,219
Proposition V Construction	132,184,168	134,166,105
	<i>Includes \$92M anticipated future bond sales</i>	

<b>Total Supplemental Funds</b>	<b>\$ 237,172,761</b>	<b>\$ 247,854,088</b>
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<b>Total Funds Available</b>	<b>\$ 579,433,898</b>	<b>\$ 591,625,785</b>
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**Grossmont-Cuyamaca Community College District  
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	8,593	9,845	10,010	10,708	10,708
Non Credit	36	47	82	52	52
Summer Pullback	5	540	832	600	600
<b>Total FTES</b>	<b>8,634</b>	<b>10,432</b>	<b>10,924</b>	<b>11,360</b>	<b>11,360</b>
<b>Cuyamaca College</b>					
Credit	4,653	5,336	5,236	5,405	5,405
Non Credit	1	1	3	3	3
Summer Pullback	1	360	520	415	415
<b>Total FTES</b>	<b>4,655</b>	<b>5,697</b>	<b>5,759</b>	<b>5,823</b>	<b>5,823</b>
<b>Total Resident FTES</b>	<b>13,289</b>	<b>16,129</b>	<b>16,683</b>	<b>17,183</b>	<b>17,183</b>

<b><i>Calculation of Credit 3 Year Average FTES for SCFF</i></b>					
Total Resident FTES	13,289	16,129	16,683	17,183	17,183
Less Noncredit FTES	37	48	85	55	55
Less Special Admit/HS Dual Enrollm	612	784	876	800	800
Less Incarcerated Students	3	4	2	2	2
<b>Credit Only FTES - SCFF</b>	<b>12,637</b>	<b>15,293</b>	<b>15,720</b>	<b>16,326</b>	<b>16,326</b>
<b>Credit 3 Year Average FTES</b>	<b>12,852</b>	<b>13,320</b>	<b>14,550</b>	<b>15,780</b>	<b>15,780</b>
<b>* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES</b>					
<b>** Final FTES for 19-20 through 21-22 used by CCCCO for funding is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allowance</b>					

**NON RESIDENT FTES:**

<b>Grossmont College</b>	305	344	386	365	365
<b>Cuyamaca College</b>	54	62	69	75	75
<b>Total Non Resident FTES</b>	<b>359</b>	<b>406</b>	<b>455</b>	<b>440</b>	<b>440</b>

**TOTAL RESIDENT & NON RESIDENT FTES:**

<b>Grossmont College</b>	8,939	10,776	11,310	11,725	11,725
<b>Cuyamaca College</b>	4,709	5,759	5,828	5,898	5,898
<b>Total FTES</b>	<b>13,648</b>	<b>16,535</b>	<b>17,138</b>	<b>17,623</b>	<b>17,623</b>



**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$50,803,141	\$68,736,426	\$81,725,970	\$66,725,279	\$67,420,715
Prior Year Adjustments	0	0	(579)	0	0
<b>Adjusted Beginning Balance</b>	\$50,803,141	\$68,736,426	\$81,725,391	\$66,725,279	\$67,420,715
Income	\$246,530,100	\$263,379,982	\$250,377,010	\$275,535,858	\$276,350,982
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	\$246,530,100	\$263,379,982	\$250,377,010	\$275,535,858	\$276,350,982
<b>Total Funds Available for Distribution</b>	\$297,333,241	\$332,116,408	\$332,102,401	\$342,261,137	\$343,771,697
Less Expenditures	228,596,815	250,390,438	264,681,686	318,536,401	320,472,922
<b>Total Ending Balance</b>	<u>\$68,736,426</u>	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$23,724,736</u>	<u>\$23,298,775</u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$43,437,147	\$55,043,180	\$42,922,126	\$845,360	\$366,652
Unrestricted Purchase Order Carry-Overs	1,487,225	1,531,261	75,767	0	0
STRS/PERS Reserve	6,137,321	6,427,432	6,427,432	6,427,432	6,427,432
Health Services	615,965	683,547	482,093	0	0
Parking Fund	1,468,115	1,789,675	1,008,606	0	0
<b>Contingency Board Reserve</b>	15,590,653	16,250,875	16,504,691	16,451,944	16,504,691
<b>Total Ending Balance</b>	<u>\$68,736,426</u>	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$23,724,736</u>	<u>\$23,298,775</u>

**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$21,658,346	\$28,931,747	\$23,442,690	\$20,371,578	\$21,329,693
Prior Year Adjustments	0	0	(579)	0	0
<b>Adjusted Beginning Balance</b>	\$21,658,346	\$28,931,747	\$23,442,111	\$20,371,578	\$21,329,693
Income	\$146,860,396	\$161,577,488	\$161,858,913	\$164,170,782	\$165,469,525
Transfers Between Restricted & Unrestricted	(11,675,610)	(17,826,009)	912,184	1,583,625	1,583,625
<b>Total Income</b>	\$135,184,786	\$143,751,479	\$162,771,097	\$165,754,407	\$167,053,150
<b>Total Funds Available for Distribution</b>	\$156,843,132	\$172,683,226	\$186,213,208	\$186,125,985	\$188,382,843
Less Expenditures	127,911,385	149,240,536	164,883,515	169,674,041	171,878,152 *
<b>Total Ending Balance</b>	\$28,931,747	\$23,442,690	\$21,329,693	\$16,451,944	\$16,504,691

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

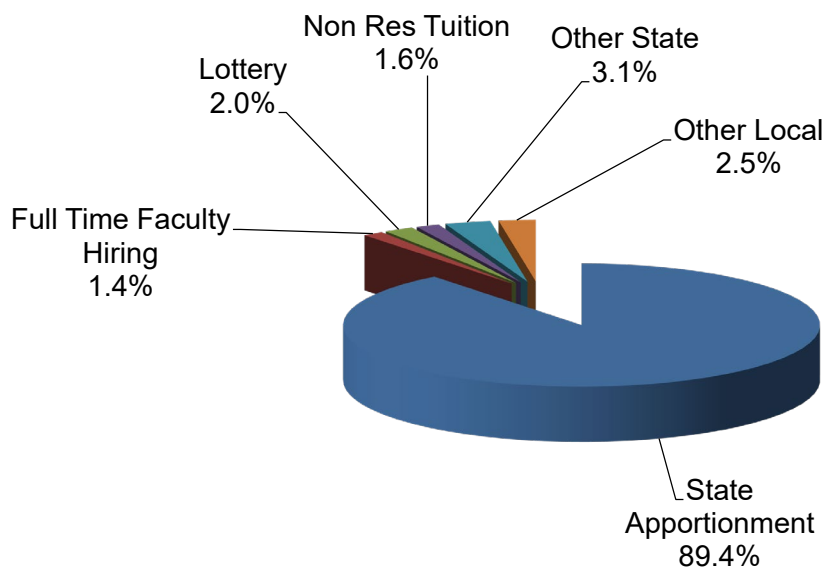
Site Budget Commitments	\$11,853,869	\$5,660,554	\$4,749,235	\$0	\$0
Unrestricted Purchase Order Carry-Overs	1,487,225	1,531,261	75,767	0	0
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Board Reserve</b>	15,590,653	16,250,875	16,504,691	16,451,944	16,504,691
<b>Total Ending Balance</b>	\$28,931,747	\$23,442,690	\$21,329,693	\$16,451,944	\$16,504,691

\* Budget includes Site Beginning Balance of \$4,825,002

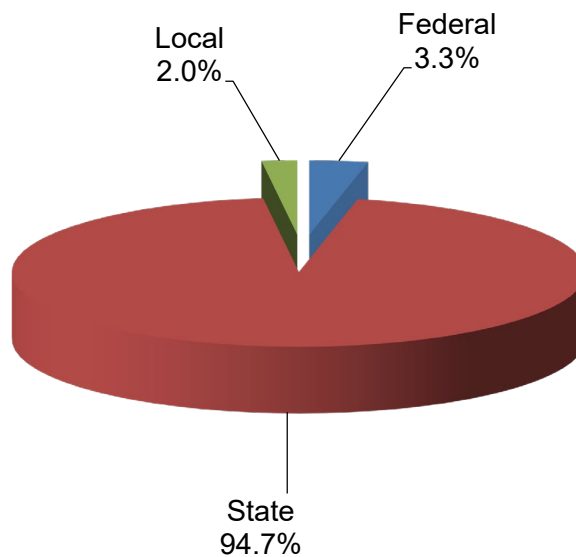
**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**RESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$29,144,795	\$39,804,679	\$58,283,280	\$46,353,701	\$46,091,022
Prior Year Adjustments	0		0	0	0
<b>Adjusted Beginning Balance</b>	\$29,144,795	\$39,804,679	\$58,283,280	\$46,353,701	\$46,091,022
Income	\$99,669,704	\$101,802,494	\$88,518,097	\$111,365,076	\$110,881,457
Transfers Between Restricted & Unrestricted	11,675,610	17,826,009	(912,184)	(1,583,625)	(1,583,625)
<b>Total Income</b>	\$111,345,314	\$119,628,503	\$87,605,913	\$109,781,451	\$109,297,832
<b>Total Funds Available for Distribution</b>	\$140,490,109	\$159,433,182	\$145,889,193	\$156,135,152	\$155,388,854
Less Expenditures	100,685,430	101,149,902	99,798,171	148,862,360	148,594,770
<b>Total Ending Balance</b>	\$39,804,679	\$58,283,280	\$46,091,022	\$7,272,792	\$6,794,084
<b>ANALYSIS OF ENDING BALANCE:</b>					
<b>Committed Reserves:</b>					
Site Budget Commitments	\$31,583,278	\$49,382,626	\$38,172,891	\$845,360	\$366,652
STRS/PERS Reserve	6,137,321	6,427,432	6,427,432	6,427,432	6,427,432
Health Services	615,965	683,547	482,093	0	0
Parking Fund	1,468,115	1,789,675	1,008,606	0	0
<b>Contingency Board Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	\$39,804,679	\$58,283,280	\$46,091,022	\$7,272,792	\$6,794,084

### Total All Sites - Unrestricted General Fund Income



### Total All Sites - Restricted General Fund Income



**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$3,621,718	\$3,136,600	\$3,014,540	\$4,577,620	\$3,702,814
Other Federal	18,114,179	1,238,755	0	0	0
Total Federal	<u>\$21,735,897</u>	<u>\$4,375,355</u>	<u>\$3,014,540</u>	<u>\$4,577,620</u>	<u>\$3,702,814</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$130,706,811	\$141,450,911	\$143,355,845	\$146,831,543	\$147,990,423
State Revenue Deficit to Apport	(1,242,854)	0	0	0	0
Prior Year Adjustment	397,096	1,340,154	194,214	0	0
Total State General Revenue	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$146,831,543</u>	<u>\$147,990,423</u>
State Other:					
Categorical Funds	\$42,227,166	\$55,177,707	\$48,416,750	\$37,602,028	\$35,853,594
Grants	2,211,923	3,298,127	3,712,314	8,419,269	8,767,917
Student Equity & Achievement Prg	7,419,407	8,559,590	8,278,378	10,213,738	10,617,127
Lottery	5,694,218	5,657,751	4,561,174	4,478,871	4,421,613
State Block Grants	6,598,648	1,537,246	596,806	596,806	606,529
Student Financial Aid Admin	1,186,645	1,158,463	1,132,532	1,339,113	1,400,769
Full-Time Faculty Hiring	2,346,751	2,346,751	2,346,751	2,346,751	2,346,751
Other State	1,486,435	8,490,793	4,052,519	5,664,857	5,920,329
Part-Time Faculty Compensation (Parity)	403,652	397,545	366,572	366,572	377,010
Part-Time Faculty Office Hours Reimb.	594,096	505,421	880,999	838,836	881,647
Part-Time Faculty Health Benefits Reimb.	1,593,965	2,062,802	2,544,547	3,014,716	3,070,677
Regional Pass-through	14,149,605	16,171,281	17,011,822	40,215,065	41,433,792
Total State Other	<u>\$85,912,511</u>	<u>\$105,363,477</u>	<u>\$93,901,164</u>	<u>\$115,096,622</u>	<u>\$115,697,755</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	75,103	186,846	109,365	0	0
Enrollment Fees (2%)	134,748	111,216	105,403	110,000	110,000
Health Fees	648,989	838,721	700,100	811,000	811,000
Interest	2,664,661	5,161,817	4,178,761	2,000,000	2,000,000
Parking Fees & Fines	13,175	9,928	36,144	400,000	400,000
Tuition - Out of State	879,085	678,681	1,306,202	1,054,000	1,054,000
Tuition - International Student	1,338,472	2,068,854	1,821,646	1,600,000	1,600,000
Other Student Fees	0	0	0	0	0
Other Local	1,694,693	1,691,245	1,588,055	1,930,086	1,782,452
Total Local	<u>\$7,448,927</u>	<u>\$10,747,308</u>	<u>\$9,845,676</u>	<u>\$7,965,481</u>	<u>\$7,817,847</u>
Other:					
Inter/Intra-Fund Transfers	\$467,027	\$0	\$0	\$0	\$0
Transfers In - from OPEB	1,078,721	0	0	1,064,592	1,142,143
Sale of Equipment/Surplus	25,963	102,777	65,571	0	0
Total Other Sources	<u>\$1,571,712</u>	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$1,064,592</u>	<u>\$1,142,143</u>
<b>TOTAL INCOME</b>	<u><u>\$246,530,100</u></u>	<u><u>\$263,379,982</u></u>	<u><u>\$250,377,010</u></u>	<u><u>\$275,535,858</u></u>	<u><u>\$276,350,982</u></u>

**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$130,706,811	\$141,450,911	\$143,355,845	\$146,831,543	\$147,990,423
State Revenue Deficit to Apport	(1,242,854)	0	0	0	0
Prior Year Adjustment	397,096	1,340,154	194,214	0	0
Total State General Revenue	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$146,831,543</u>	<u>\$147,990,423</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity & Achievement Prg	0	0	0	0	0
Lottery	3,797,302	3,720,160	3,085,445	3,313,668	3,256,410
State Block Grants	556,709	594,507	596,806	596,806	606,529
Student Financial Aid Admin	233,714	187,640	191,650	191,650	192,287
Full-Time Faculty Hiring	2,346,751	2,346,751	2,346,751	2,346,751	2,346,751
Other State	0	0	0	0	0
Part-Time Faculty Compensation (Parity)	403,652	397,545	366,572	366,572	377,010
Part-Time Faculty Office Hours Reimb.	594,096	505,421	880,999	838,836	881,647
Part-Time Faculty Health Benefits Reimb.	1,593,965	2,062,802	2,544,547	3,014,716	3,070,677
Total State Other	<u>\$9,526,189</u>	<u>\$9,814,826</u>	<u>\$10,012,770</u>	<u>\$10,668,999</u>	<u>\$10,731,311</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	134,748	111,216	105,403	110,000	110,000
Health Fees	0	0	0	0	0
Interest	2,664,586	5,157,228	4,173,243	2,000,000	2,000,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	879,085	678,681	1,306,202	1,054,000	1,054,000
Tuition - International Student	1,338,472	2,068,854	1,821,646	1,600,000	1,600,000
Other Student Fees	0	0	0	0	0
Other Local	1,351,577	852,841	824,019	841,648	841,648
Total Local	<u>\$6,368,469</u>	<u>\$8,868,820</u>	<u>\$8,230,513</u>	<u>\$5,605,648</u>	<u>\$5,605,648</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In - from OPEB	1,078,721	0	0	1,064,592	1,142,143
Sale of Equipment/Surplus	25,963	102,777	65,571	0	0
Total Other Sources	<u>\$1,104,685</u>	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$1,064,592</u>	<u>\$1,142,143</u>
<b>TOTAL INCOME</b>	<u><u>\$146,860,396</u></u>	<u><u>\$161,577,488</u></u>	<u><u>\$161,858,913</u></u>	<u><u>\$164,170,782</u></u>	<u><u>\$165,469,525</u></u>

**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**RESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$3,621,718	\$3,136,600	\$3,014,540	\$4,577,620	\$3,702,814
Other Federal	18,114,179	1,238,755	0	0	0
Total Federal	<u>\$21,735,897</u>	<u>\$4,375,355</u>	<u>\$3,014,540</u>	<u>\$4,577,620</u>	<u>\$3,702,814</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$0	\$0	\$0	\$0	\$0
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$42,227,166	\$55,177,707	\$48,416,750	\$37,602,028	\$35,853,594
Grants	2,211,923	3,298,127	3,712,314	8,419,269	8,767,917
Student Equity & Achievement Prg	7,419,407	8,559,590	8,278,378	10,213,738	10,617,127
Lottery	1,896,916	1,937,591	1,475,729	1,165,203	1,165,203
State Block Grants	6,041,939	942,739	0	0	0
Student Financial Aid Admin	952,931	970,823	940,882	1,147,463	1,208,482
Full-Time Faculty Hiring	0	0	0	0	0
Other State	1,486,435	8,490,793	4,052,519	5,664,857	5,920,329
Part-Time Faculty Compensation (Parity)	0	0	0	0	0
Part-Time Faculty Office Hours Reimb.	0	0	0	0	0
Part-Time Faculty Health Benefits Reimb.	0	0	0	0	0
Regional Pass-through	14,149,605	16,171,281	17,011,822	40,215,065	41,433,792
Total State Other	<u>\$76,386,322</u>	<u>\$95,548,651</u>	<u>\$83,888,394</u>	<u>\$104,427,623</u>	<u>\$104,966,444</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$60,395	\$60,395
Intl/ACE/Cont Ed	75,103	186,846	109,365	0	0
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	648,989	838,721	700,100	811,000	811,000
Interest	75	4,589	5,518	0	0
Parking Fees & Fines	13,175	9,928	36,144	400,000	400,000
Tuition - Out of State	0	0	0	0	0
Tuition - International Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	343,116	838,404	764,036	1,088,438	940,804
Total Local	<u>\$1,080,458</u>	<u>\$1,878,488</u>	<u>\$1,615,163</u>	<u>\$2,359,833</u>	<u>\$2,212,199</u>
Other:					
Inter/Intra-Fund Transfers	\$467,027	\$0	\$0	\$0	\$0
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$467,027</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL INCOME</b>	<u><u>\$99,669,704</u></u>	<u><u>\$101,802,494</u></u>	<u><u>\$88,518,097</u></u>	<u><u>\$111,365,076</u></u>	<u><u>\$110,881,457</u></u>

**Grossmont-Cuyamaca Community College District  
Detail of Restricted Income**

	<b>Tentative Budget 25/26</b>	<b>Adoption Budget 25/26</b>
<b>Federal</b>		
Bi National Border Health Grants (pass-through Foundation grant)	\$2,116,882	\$1,048,710
Child Development (Childcare Food, Foster Care, Head Start)	822,833	863,811
Financial Aid Administrative Allowance	169,480	208,910
Perkins Vocational Technical Education Act (VTEA)	663,246	715,344
Temporary Assistance for Needy Families (TANF) Federal Portion	122,179	120,473
TRIO Educational Opportunity Centers Grant	273,847	285,814
Federal Veterans Chapter 33 Reporting Fees	88,741	89,340
Workstudy	320,412	370,412
<b>TOTAL FEDERAL</b>	<b>\$4,577,620</b>	<b>\$3,702,814</b>
<b>State</b>		
<b>Categoricals</b>		
AB19 California College Promise	\$2,785,132	\$2,059,866
Basic Needs Centers & Support Staff	2,215,799	2,370,942
California Work Opportunities and Responsibility to Kids (CalWORKs)	3,122,282	3,193,655
Classified Professional Development Block Grant	78,001	78,001
Common Course Numbering	1,564,972	1,772,354
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,028,452	1,168,812
Cooperative Agencies Resources for Education (CARE)	947,651	1,007,028
Disabled Students Programs & Services (DSPS)	3,767,813	3,881,399
Equitable Placement, Support & Completion	406,483	522,834
Extended Opportunities, Programs & Services (EOPS)	4,470,720	4,664,184
Financial Aid Administrative Allowance	1,147,463	1,208,482
Financial Aid Technology	168,985	172,312
Guided Pathways	215,804	221,588
Homeless & Housing Insecurity Program	1,411,917	1,907,933
Regional Equity & Recovery Partnerships (RERP)	55,150	51,378
Staff Development & Staff Diversity	425,932	403,012
Strong Workforce	3,374,106	3,475,584
Strong Workforce - Regional (pass-through)	8,684,471	8,846,553
Strong Workforce - Regional K-12 (pass-through)	14,392,619	15,462,619
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills Init)	10,213,738	10,617,127
Student Success Completion (formerly FT Std Success, CC Completion)	9,419,919	6,301,148
Student Transfer Achievement Reform Act	949,352	1,299,139
Temporary Assistance for Needy Families (TANF - 50% State portion)	122,179	120,472
Veterans Resource Center Allocation	1,071,379	1,181,953
<b>Total State Categoricals</b>	<b>\$72,040,319</b>	<b>\$71,988,375</b>
<b>Grants</b>		
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,356,463	\$2,490,727
Culturally Responsive Pedagogy & Practices; Innovative Best Practices	69,700	48,837
Enrollment Growth & Retention	147,925	207,418
Funds for Student Success - Middle College High School	395,510	395,510
Institutional Effectiveness Partnership Initiative	285,934	221,916
Math, Engineering & Science Achievement Program (MESA)	1,079,393	1,312,218
Rebuilding Nursing Infrastructure	1,250,000	1,250,000
Regional Collaboration & Coordination (pass-through)	1,354,123	1,354,123
Regional K-16 Education Collaboratives (pass-through)	5,258,119	5,258,119
Rising Scholars	674,755	728,158
Zero Textbook Cost	2,159,589	2,113,133
<b>Total State Grants</b>	<b>\$15,031,511</b>	<b>\$15,380,159</b>
<b>Other State Restricted Funds</b>		
California Adult Education Program (Regional pass-through)	\$10,525,733	\$10,512,378
Proposition 20- Restricted Lottery Funds	1,165,203	1,165,203
Student Retention & Enrollment Outreach (one-time)	1,335,968	1,368,098
Other State Revenue	4,328,889	4,552,231
<b>Total Other</b>	<b>\$17,355,793</b>	<b>\$17,597,910</b>
<b>TOTAL STATE</b>	<b>\$104,427,623</b>	<b>\$104,966,444</b>
<b>Local</b>		
<b>Community Services Fees</b>	\$60,395	\$60,395
<b>Health Fees</b>	811,000	811,000
<b>Parking Fees &amp; Fines</b>	400,000	400,000
<b>Other Miscellaneous Grants</b>	1,088,438	940,804
<b>TOTAL LOCAL</b>	<b>\$2,359,833</b>	<b>\$2,212,199</b>
<b>TOTAL RESTRICTED INCOME</b>	<b>\$111,365,076</b>	<b>\$110,881,457</b>



**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$22,142,907	\$26,225,184	\$26,741,541	\$27,763,394	\$27,221,645
12 Contract Adm, Counselors, Librarians	10,799,593	12,733,664	13,561,389	14,252,896	13,745,388
13 Hourly Teachers	18,865,472	20,768,245	24,014,390	24,003,375	24,018,375
14 Hourly Adm, Counselors, Librarians	4,249,245	4,294,725	4,671,084	7,802,750	8,033,798
Object Group 1000 Total	<u>\$56,057,217</u>	<u>\$64,021,818</u>	<u>\$68,988,404</u>	<u>\$73,822,415</u>	<u>\$73,019,206</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$25,559,467	\$28,972,442	\$31,127,116	\$35,493,162	\$36,074,466
22 Contract Instructional Aides	2,747,122	3,016,928	3,337,668	3,648,300	3,470,244
23 Hourly Non-Instructional	3,347,001	3,795,368	3,429,483	3,930,133	4,586,339
24 Hourly Instructional Aides	2,022,553	2,213,047	2,296,747	2,850,343	2,949,262
Object Group 2000 Total	<u>\$33,676,143</u>	<u>\$37,997,785</u>	<u>\$40,191,014</u>	<u>\$45,921,938</u>	<u>\$47,080,311</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$36,676,127	\$40,632,942	\$44,149,802	\$47,733,732	\$47,311,169
3x Early Retirement & Retiree Benefits	1,350,040	1,473,229	1,524,581	1,660,254	1,489,974
Object Group 3000 Total	<u>\$38,026,167</u>	<u>\$42,106,171</u>	<u>\$45,674,383</u>	<u>\$49,393,986</u>	<u>\$48,801,143</u>
<b>SUPPLIES:</b>					
4x Supplies	\$5,265,267	\$3,174,921	\$3,960,715	\$16,659,183	\$19,555,048
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$49,355,709	\$61,912,847	\$54,995,419	\$71,809,731	\$74,397,484
52 Travel and Mileage	765,353	1,029,456	1,005,652	2,104,970	2,291,203
53 Fees, Software, Memberships, Dues	1,936,849	2,816,577	1,818,819	4,825,354	4,972,597
54 Insurance	1,031,751	1,388,868	1,887,093	2,487,140	2,439,978
55 Utilities and Operations	5,049,233	5,798,434	6,782,966	7,914,527	8,392,861
56 Rents, Repairs & Maintenance	2,579,776	2,755,206	2,485,877	8,599,325	8,114,474
57 Audits, Interest, and Legals	628,179	519,430	381,019	1,948,500	1,948,500
58 Advertising, Postage & Other Operating	230,770	240,023	2,029,312	334,251	348,074
59 Other Holding	0	0	0	3,278,028	3,004,875
Object Group 5000 Total	<u>\$61,577,620</u>	<u>\$76,460,841</u>	<u>\$71,386,157</u>	<u>\$103,301,826</u>	<u>\$105,910,046</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$5,529	\$3,960	\$495,877	\$495,877
62 Building Alterations	4,762,469	2,017,661	663,026	0	0
63 Books	36,076	135,016	81,555	0	0
64 Equipment	6,970,175	2,666,861	3,178,442	9,363,553	9,202,003
Object Group 6000 Total	<u>\$11,768,720</u>	<u>\$4,825,067</u>	<u>\$3,926,983</u>	<u>\$9,859,430</u>	<u>\$9,697,880</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	14,294,488	12,108,131	20,524,661	1,168,697	1,168,697
75/76 Std Financial Aid & Othr Pymts to Stdts	7,931,193	9,695,704	10,029,369	18,408,926	15,240,591
Object Group 7000 Total	<u>\$22,225,681</u>	<u>\$21,803,835</u>	<u>\$30,554,030</u>	<u>\$19,577,623</u>	<u>\$16,409,288</u>
Total Expenditures	<u>\$228,596,815</u>	<u>\$250,390,438</u>	<u>\$264,681,686</u>	<u>\$318,536,401</u>	<u>\$320,472,922</u>

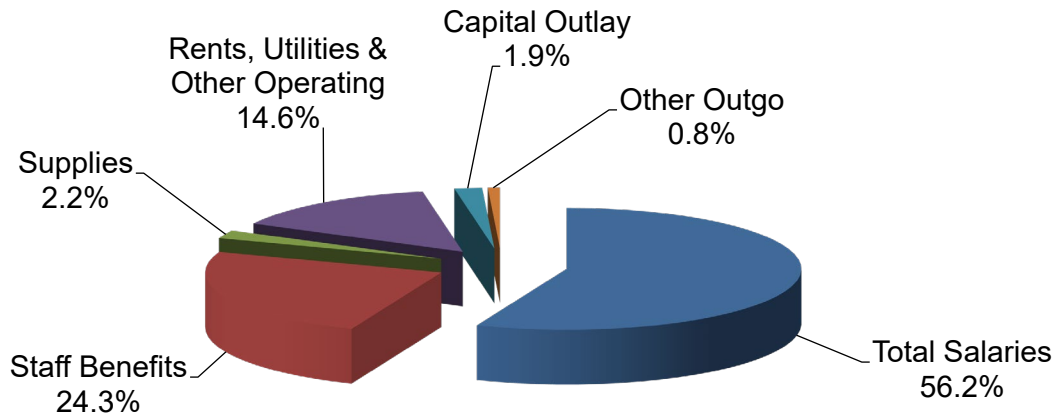
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,431,569	\$25,620,053	\$25,455,055	\$26,766,295	\$27,029,699
12 Contract Adm, Counselors, Librarians	7,668,588	9,345,272	9,808,735	9,985,360	9,935,541
13 Hourly Teachers	18,062,902	20,489,058	23,449,344	23,949,308	23,949,308
14 Hourly Adm, Counselors, Librarians	827,037	764,244	818,954	1,338,156	1,440,818
Object Group 1000 Total	<u>\$47,990,096</u>	<u>\$56,218,627</u>	<u>\$59,532,088</u>	<u>\$62,039,119</u>	<u>\$62,355,366</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,272,434	\$22,879,085	\$24,377,199	\$28,777,947	\$29,364,565
22 Contract Instructional Aides	2,313,678	2,481,114	2,642,625	2,956,732	2,948,794
23 Hourly Non-Instructional	1,400,031	1,107,132	1,191,932	1,215,090	1,229,934
24 Hourly Instructional Aides	331,635	380,606	380,819	706,152	702,152
Object Group 2000 Total	<u>\$24,317,778</u>	<u>\$26,847,937</u>	<u>\$28,592,575</u>	<u>\$33,655,921</u>	<u>\$34,245,445</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$30,619,305	\$34,277,651	\$37,007,238	\$39,880,089	\$40,230,795
3x Early Retirement & Retiree Benefits	1,350,040	1,473,229	1,524,581	1,660,254	1,489,974
Object Group 3000 Total	<u>\$31,969,345</u>	<u>\$35,750,880</u>	<u>\$38,531,819</u>	<u>\$41,540,343</u>	<u>\$41,720,769</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,185,362	\$1,159,759	\$1,220,306	\$3,498,965	\$3,730,954
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$2,152,197	\$3,878,405	\$4,135,720	\$6,970,803	\$7,519,914
52 Travel and Mileage	421,343	511,920	556,507	792,806	801,537
53 Fees, Software, Memberships, Dues	1,213,502	2,286,700	1,402,780	2,484,471	2,479,065
54 Insurance	955,424	1,306,477	1,797,296	1,851,037	1,825,643
55 Utilities and Operations	4,660,501	5,343,545	6,268,982	6,320,922	6,317,186
56 Rents, Repairs & Maintenance	2,466,099	2,563,364	2,411,033	5,355,041	5,541,911
57 Audits, Interest, and Legals	620,218	517,984	381,019	448,500	448,500
58 Advertising, Postage & Other Operating	94,000	175,791	611,449	219,414	217,240
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$12,583,284</u>	<u>\$16,584,186</u>	<u>\$17,564,786</u>	<u>\$24,442,994</u>	<u>\$25,150,996</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$5,529	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	344	38,411	81,555	0	0
64 Equipment	547,111	315,009	1,571,516	3,073,122	3,251,045
Object Group 6000 Total	<u>\$547,455</u>	<u>\$358,949</u>	<u>\$1,653,071</u>	<u>\$3,073,122</u>	<u>\$3,251,045</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,084,877	12,108,131	17,824,661	1,168,697	1,168,697
75/76 Std Financial Aid & Othr Pymts to Stdts	233,188	212,067	(35,791)	254,880	254,880
Object Group 7000 Total	<u>\$9,318,065</u>	<u>\$12,320,198</u>	<u>\$17,788,870</u>	<u>\$1,423,577</u>	<u>\$1,423,577</u>
Total Expenditures	<u>\$127,911,385</u>	<u>\$149,240,536</u>	<u>\$164,883,515</u>	<u>\$169,674,041</u>	<u>\$171,878,152</u>

**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - RESTRICTED**

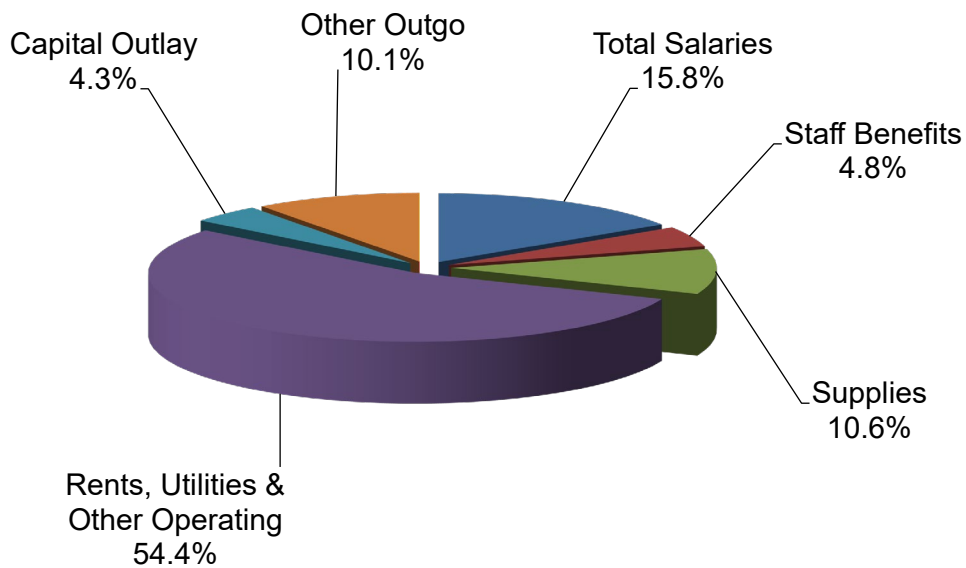
	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$711,338	\$605,131	\$1,286,486	\$997,099	\$191,946
12 Contract Adm, Counselors, Librarians	3,131,005	3,388,392	3,752,654	4,267,536	3,809,847
13 Hourly Teachers	802,570	279,187	565,046	54,067	69,067
14 Hourly Adm, Counselors, Librarians	3,422,208	3,530,481	3,852,130	6,464,594	6,592,980
Object Group 1000 Total	<u>\$8,067,121</u>	<u>\$7,803,191</u>	<u>\$9,456,316</u>	<u>\$11,783,296</u>	<u>\$10,663,840</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,287,033	\$6,093,357	\$6,749,917	\$6,715,215	\$6,709,901
22 Contract Instructional Aides	433,444	535,814	695,043	691,568	521,450
23 Hourly Non-Instructional	1,946,970	2,688,236	2,237,551	2,715,043	3,356,405
24 Hourly Instructional Aides	1,690,918	1,832,441	1,915,928	2,144,191	2,247,110
Object Group 2000 Total	<u>\$9,358,365</u>	<u>\$11,149,848</u>	<u>\$11,598,439</u>	<u>\$12,266,017</u>	<u>\$12,834,866</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$6,056,822	\$6,355,291	\$7,142,564	\$7,853,643	\$7,080,374
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$6,056,822</u>	<u>\$6,355,291</u>	<u>\$7,142,564</u>	<u>\$7,853,643</u>	<u>\$7,080,374</u>
<b>SUPPLIES:</b>					
4x Supplies	\$4,079,905	\$2,015,162	\$2,740,409	\$13,160,218	\$15,824,094
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$47,203,512	\$58,034,442	\$50,859,699	\$64,838,928	\$66,877,570
52 Travel and Mileage	344,010	517,536	449,145	1,312,164	1,489,666
53 Fees, Software, Memberships, Dues	723,347	529,877	416,039	2,340,883	2,493,532
54 Insurance	76,327	82,391	89,797	636,103	614,335
55 Utilities and Operations	388,732	454,889	513,984	1,593,605	2,075,675
56 Rents, Repairs & Maintenance	113,677	191,842	74,844	3,244,284	2,572,563
57 Audits, Interest, and Legals	7,961	1,446	0	1,500,000	1,500,000
58 Advertising, Postage & Other Operating	136,770	64,232	1,417,863	114,837	130,834
59 Other Holding	0	0	0	3,278,028	3,004,875
Object Group 5000 Total	<u>\$48,994,336</u>	<u>\$59,876,655</u>	<u>\$53,821,371</u>	<u>\$78,858,832</u>	<u>\$80,759,050</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$3,960	\$495,877	\$495,877
62 Building Alterations	4,762,469	2,017,661	663,026	0	0
63 Books	35,732	96,605	0	0	0
64 Equipment	6,423,064	2,351,852	1,606,926	6,290,431	5,950,958
Object Group 6000 Total	<u>\$11,221,265</u>	<u>\$4,466,118</u>	<u>\$2,273,912</u>	<u>\$6,786,308</u>	<u>\$6,446,835</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,209,611	0	2,700,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	7,698,005	9,483,637	10,065,160	18,154,046	14,985,711
Object Group 7000 Total	<u>\$12,907,616</u>	<u>\$9,483,637</u>	<u>\$12,765,160</u>	<u>\$18,154,046</u>	<u>\$14,985,711</u>
Total Expenditures	<u>\$100,685,430</u>	<u>\$101,149,902</u>	<u>\$99,798,171</u>	<u>\$148,862,360</u>	<u>\$148,594,770</u>

### Total All Sites - Unrestricted General Fund



**Total Compensation 80.5%**

### Total All Sites - Restricted General Fund



**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,856,625	\$18,868,125	\$18,452,965	\$19,604,153	\$19,132,298
12 Contract Adm, Counselors, Librarians	6,040,465	7,004,858	7,613,476	8,434,513	7,830,149
13 Hourly Teachers	11,988,991	13,492,866	15,652,310	15,982,948	15,982,948
14 Hourly Adm, Counselors, Librarians	2,409,707	2,752,169	2,703,247	3,883,988	4,059,304
Object Group 1000 Total	<u>\$36,295,788</u>	<u>\$42,118,018</u>	<u>\$44,421,998</u>	<u>\$47,905,602</u>	<u>\$47,004,699</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$10,737,012	\$12,158,985	\$12,512,982	\$13,817,257	\$13,815,250
22 Contract Instructional Aides	1,614,277	1,746,737	1,959,926	2,136,402	2,133,386
23 Hourly Non-Instructional	1,853,293	2,000,925	1,829,925	2,236,390	2,872,033
24 Hourly Instructional Aides	1,305,108	1,543,260	1,583,773	1,835,683	1,835,683
Object Group 2000 Total	<u>\$15,509,690</u>	<u>\$17,449,907</u>	<u>\$17,886,606</u>	<u>\$20,025,732</u>	<u>\$20,656,352</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$20,755,565	\$23,363,630	\$24,548,050	\$26,437,306	\$25,879,918
3x Early Retirement & Retiree Benefits	46,000	0	41,062	100,000	100,000
Object Group 3000 Total	<u>\$20,801,565</u>	<u>\$23,363,630</u>	<u>\$24,589,112</u>	<u>\$26,537,306</u>	<u>\$25,979,918</u>
<b>SUPPLIES:</b>					
4x Supplies	\$2,098,486	\$1,949,519	\$2,215,810	\$8,307,222	\$11,522,011
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,704,338	\$4,598,985	\$4,367,338	\$7,603,387	\$9,070,209
52 Travel and Mileage	385,142	578,830	538,354	874,489	1,125,581
53 Fees, Software, Memberships, Dues	533,052	457,057	512,124	697,886	674,609
54 Insurance	103,730	111,541	117,706	128,853	107,085
55 Utilities and Operations	3,018,014	3,288,026	3,574,993	4,086,727	4,098,644
56 Rents, Repairs & Maintenance	870,778	1,033,814	975,257	2,287,441	2,305,551
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	97,568	67,936	1,186,744	122,273	99,211
59 Other Holding	0	0	0	3,278,028	2,495,446
Object Group 5000 Total	<u>\$8,712,622</u>	<u>\$10,136,189</u>	<u>\$11,272,516</u>	<u>\$19,079,084</u>	<u>\$19,976,336</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$495,877	\$495,877
62 Building Alterations	0	10,073	1,312	0	0
63 Books	624	82,343	7,392	0	0
64 Equipment	814,010	1,658,898	649,309	1,861,654	1,979,592
Object Group 6000 Total	<u>\$814,634</u>	<u>\$1,751,314</u>	<u>\$658,013</u>	<u>\$2,357,531</u>	<u>\$2,475,469</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,404,709	2,620,318	5,668,562	897,840	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	3,414,218	3,870,243	4,508,020	9,577,448	6,606,456
Object Group 7000 Total	<u>\$5,818,927</u>	<u>\$6,490,561</u>	<u>\$10,176,582</u>	<u>\$10,475,288</u>	<u>\$7,504,296</u>
Total Expenditures	<u><u>\$90,051,712</u></u>	<u><u>\$103,259,138</u></u>	<u><u>\$111,220,637</u></u>	<u><u>\$134,687,765</u></u>	<u><u>\$135,119,081</u></u>

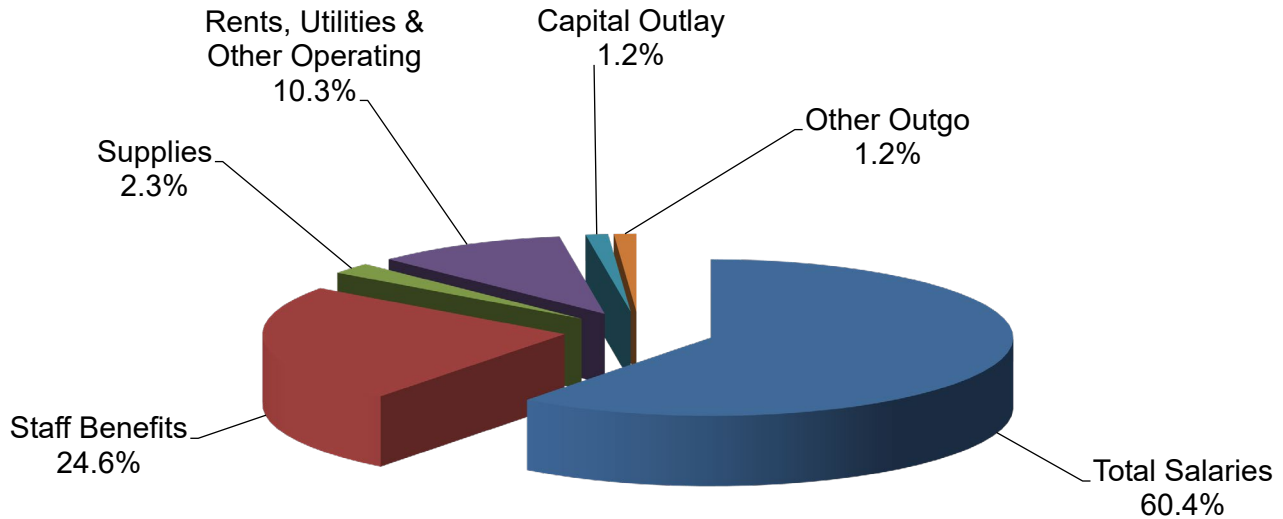
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,543,085	\$18,453,331	\$18,010,649	\$18,729,913	\$19,063,104
12 Contract Adm, Counselors, Librarians	4,200,365	5,214,089	5,392,274	5,641,482	5,546,857
13 Hourly Teachers	11,948,711	13,374,056	15,622,838	15,969,248	15,969,248
14 Hourly Adm, Counselors, Librarians	460,879	433,279	480,639	591,477	591,477
Object Group 1000 Total	<u>\$32,153,040</u>	<u>\$37,474,755</u>	<u>\$39,506,400</u>	<u>\$40,932,120</u>	<u>\$41,170,686</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,288,055	\$9,012,324	\$9,085,450	\$9,918,466	\$10,094,173
22 Contract Instructional Aides	1,323,520	1,399,920	1,594,213	1,751,424	1,745,470
23 Hourly Non-Instructional	775,339	647,603	565,108	725,871	725,871
24 Hourly Instructional Aides	173,188	275,491	247,664	409,412	409,412
Object Group 2000 Total	<u>\$10,560,102</u>	<u>\$11,335,338</u>	<u>\$11,492,435</u>	<u>\$12,805,173</u>	<u>\$12,974,926</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$17,658,683	\$19,769,311	\$20,798,799	\$21,713,602	\$21,917,837
3x Early Retirement & Retiree Benefits	46,000	0	41,062	100,000	100,000
Object Group 3000 Total	<u>\$17,704,683</u>	<u>\$19,769,311</u>	<u>\$20,839,861</u>	<u>\$21,813,602</u>	<u>\$22,017,837</u>
<b>SUPPLIES:</b>					
4x Supplies	\$606,767	\$634,279	\$489,421	\$1,847,174	\$2,033,565
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$464,203	\$1,050,208	\$1,386,085	\$2,248,429	\$2,596,552
52 Travel and Mileage	207,482	219,768	208,835	313,732	313,732
53 Fees, Software, Memberships, Dues	293,605	313,700	256,296	424,046	362,360
54 Insurance	51,865	55,770	58,853	70,000	70,000
55 Utilities and Operations	2,824,391	3,035,562	3,325,355	3,664,775	3,664,775
56 Rents, Repairs & Maintenance	803,980	998,860	925,253	2,170,545	2,175,331
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,903	7,346	380,701	74,511	74,511
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,662,429</u>	<u>\$5,681,214</u>	<u>\$6,541,378</u>	<u>\$8,966,038</u>	<u>\$9,257,261</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	624	1,287	7,392	0	0
64 Equipment	166,427	156,854	160,957	905,626	1,083,549
Object Group 6000 Total	<u>\$167,051</u>	<u>\$158,141</u>	<u>\$168,349</u>	<u>\$905,626</u>	<u>\$1,083,549</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,404,709	2,620,318	5,668,562	897,840	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	232,025	173,700	(64,213)	194,000	194,000
Object Group 7000 Total	<u>\$2,636,734</u>	<u>\$2,794,018</u>	<u>\$5,604,349</u>	<u>\$1,091,840</u>	<u>\$1,091,840</u>
Total Expenditures	<u>\$68,490,806</u>	<u>\$77,847,056</u>	<u>\$84,642,193</u>	<u>\$88,361,573</u>	<u>\$89,629,664</u>

**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - RESTRICTED**

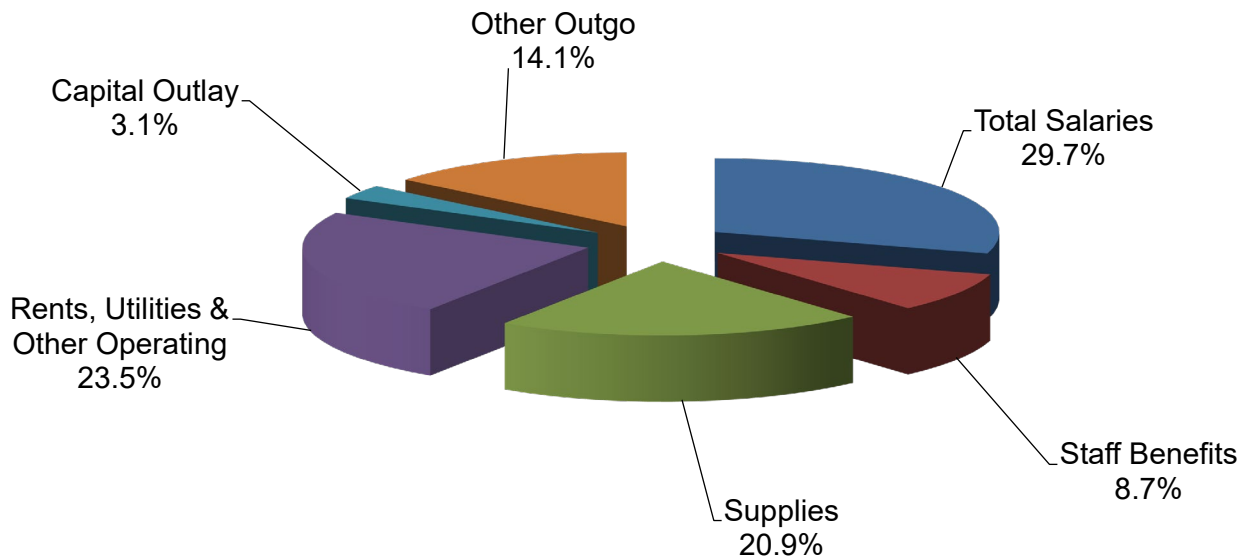
	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$313,540	\$414,794	\$442,316	\$874,240	\$69,194
12 Contract Adm, Counselors, Librarians	1,840,100	1,790,769	2,221,202	2,793,031	2,283,292
13 Hourly Teachers	40,280	118,810	29,472	13,700	13,700
14 Hourly Adm, Counselors, Librarians	1,948,828	2,318,890	2,222,608	3,292,511	3,467,827
Object Group 1000 Total	<u>\$4,142,748</u>	<u>\$4,643,263</u>	<u>\$4,915,598</u>	<u>\$6,973,482</u>	<u>\$5,834,013</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,448,957	\$3,146,661	\$3,427,532	\$3,898,791	\$3,721,077
22 Contract Instructional Aides	290,757	346,817	365,713	384,978	387,916
23 Hourly Non-Instructional	1,077,954	1,353,322	1,264,817	1,510,519	2,146,162
24 Hourly Instructional Aides	1,131,920	1,267,769	1,336,109	1,426,271	1,426,271
Object Group 2000 Total	<u>\$4,949,588</u>	<u>\$6,114,569</u>	<u>\$6,394,171</u>	<u>\$7,220,559</u>	<u>\$7,681,426</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,096,882	\$3,594,319	\$3,749,251	\$4,723,704	\$3,962,081
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,096,882</u>	<u>\$3,594,319</u>	<u>\$3,749,251</u>	<u>\$4,723,704</u>	<u>\$3,962,081</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,491,719	\$1,315,240	\$1,726,389	\$6,460,048	\$9,488,446
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,240,135	\$3,548,777	\$2,981,253	\$5,354,958	\$6,473,657
52 Travel and Mileage	177,660	359,062	329,519	560,757	811,849
53 Fees, Software, Memberships, Dues	239,447	143,357	255,828	273,840	312,249
54 Insurance	51,865	55,771	58,853	58,853	37,085
55 Utilities and Operations	193,623	252,464	249,638	421,952	433,869
56 Rents, Repairs & Maintenance	66,798	34,954	50,004	116,896	130,220
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	80,665	60,590	806,043	47,762	24,700
59 Other Holding	0	0	0	3,278,028	2,495,446
Object Group 5000 Total	<u>\$4,050,193</u>	<u>\$4,454,975</u>	<u>\$4,731,138</u>	<u>\$10,113,046</u>	<u>\$10,719,075</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$495,877	\$495,877
62 Building Alterations	0	10,073	1,312	0	0
63 Books	0	81,056	0	0	0
64 Equipment	647,583	1,502,044	488,352	956,028	896,043
Object Group 6000 Total	<u>\$647,583</u>	<u>\$1,593,173</u>	<u>\$489,664</u>	<u>\$1,451,905</u>	<u>\$1,391,920</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	3,182,193	3,696,543	4,572,233	9,383,448	6,412,456
Object Group 7000 Total	<u>\$3,182,193</u>	<u>\$3,696,543</u>	<u>\$4,572,233</u>	<u>\$9,383,448</u>	<u>\$6,412,456</u>
Total Expenditures	<u><u>\$21,560,906</u></u>	<u><u>\$25,412,082</u></u>	<u><u>\$26,578,444</u></u>	<u><u>\$46,326,192</u></u>	<u><u>\$45,489,417</u></u>

### Grossmont - Unrestricted General Fund



**Total Compensation 85%**

### Grossmont - Restricted General Fund





**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$6,052,561	\$7,350,732	\$7,592,510	\$8,159,241	\$8,089,347
12 Contract Adm, Counselors, Librarians	3,701,793	4,361,236	4,433,232	4,573,030	4,694,836
13 Hourly Teachers	6,143,200	7,140,471	7,842,102	8,020,427	8,035,427
14 Hourly Adm, Counselors, Librarians	1,448,632	1,537,293	1,900,577	3,918,762	3,974,494
Object Group 1000 Total	<u>\$17,346,186</u>	<u>\$20,389,732</u>	<u>\$21,768,421</u>	<u>\$24,671,460</u>	<u>\$24,794,104</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,398,615	\$7,408,237	\$7,802,758	\$8,902,569	\$9,165,781
22 Contract Instructional Aides	1,064,324	1,270,191	1,310,831	1,511,898	1,336,858
23 Hourly Non-Instructional	1,185,190	1,366,949	1,239,762	1,693,743	1,714,306
24 Hourly Instructional Aides	715,109	669,787	712,974	1,014,660	1,113,579
Object Group 2000 Total	<u>\$9,363,238</u>	<u>\$10,715,164</u>	<u>\$11,066,325</u>	<u>\$13,122,870</u>	<u>\$13,330,524</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$10,496,329	\$12,024,559	\$12,787,742	\$14,260,474	\$14,388,462
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$10,496,329</u>	<u>\$12,024,559</u>	<u>\$12,787,742</u>	<u>\$14,260,474</u>	<u>\$14,388,462</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,145,681	\$938,485	\$1,312,050	\$4,814,973	\$4,484,546
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,357,238	\$1,264,320	\$2,020,675	\$5,182,601	\$5,418,255
52 Travel and Mileage	266,379	296,425	287,358	889,804	846,945
53 Fees, Software, Memberships, Dues	254,392	387,735	259,141	1,997,623	2,235,615
54 Insurance	48,924	53,241	61,888	108,287	109,250
55 Utilities and Operations	1,753,780	2,047,252	2,832,290	2,691,831	2,672,984
56 Rents, Repairs & Maintenance	360,939	397,619	478,629	2,653,823	2,708,509
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	27,012	5,574	609,200	36,984	36,984
59 Other Holding	0	0	0	0	509,429
Object Group 5000 Total	<u>\$4,068,664</u>	<u>\$4,452,166</u>	<u>\$6,549,181</u>	<u>\$13,560,953</u>	<u>\$14,537,971</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$3,960	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	35,452	52,673	74,163	0	0
64 Equipment	1,125,916	569,969	319,790	2,337,603	2,053,956
Object Group 6000 Total	<u>\$1,161,368</u>	<u>\$622,642</u>	<u>\$397,913</u>	<u>\$2,337,603</u>	<u>\$2,053,956</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,877,089	2,660,680	5,328,542	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	3,112,435	4,602,497	4,239,358	6,161,809	6,618,274
Object Group 7000 Total	<u>\$6,989,524</u>	<u>\$7,263,177</u>	<u>\$9,567,900</u>	<u>\$6,225,649</u>	<u>\$6,682,114</u>
Total Expenditures	<u><u>\$50,570,990</u></u>	<u><u>\$56,405,925</u></u>	<u><u>\$63,449,532</u></u>	<u><u>\$78,993,982</u></u>	<u><u>\$80,271,677</u></u>

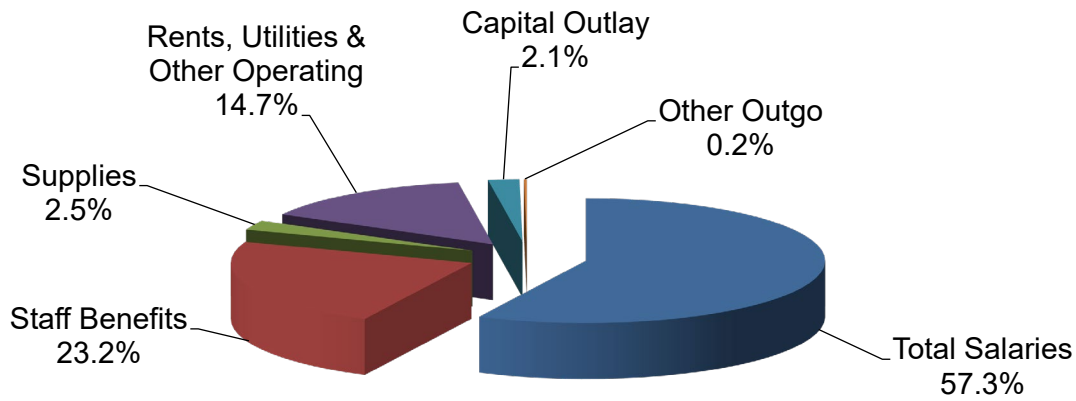
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,888,484	\$7,166,722	\$7,444,406	\$8,036,382	\$7,966,595
12 Contract Adm, Counselors, Librarians	2,530,936	3,036,266	3,203,495	3,098,525	3,168,281
13 Hourly Teachers	6,113,416	7,112,964	7,826,506	7,980,060	7,980,060
14 Hourly Adm, Counselors, Librarians	366,158	330,965	338,315	746,679	849,341
Object Group 1000 Total	<u>\$14,898,994</u>	<u>\$17,646,917</u>	<u>\$18,812,722</u>	<u>\$19,861,646</u>	<u>\$19,964,277</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,105,331	\$5,954,863	\$6,121,455	\$6,968,252	\$7,072,214
22 Contract Instructional Aides	990,158	1,081,194	1,048,412	1,205,308	1,203,324
23 Hourly Non-Instructional	365,199	276,023	459,814	489,219	504,063
24 Hourly Instructional Aides	158,447	105,115	133,155	296,740	292,740
Object Group 2000 Total	<u>\$6,619,135</u>	<u>\$7,417,195</u>	<u>\$7,762,836</u>	<u>\$8,959,519</u>	<u>\$9,072,341</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$8,798,354	\$10,046,700	\$10,799,032	\$11,589,231	\$11,735,702
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$8,798,354</u>	<u>\$10,046,700</u>	<u>\$10,799,032</u>	<u>\$11,589,231</u>	<u>\$11,735,702</u>
<b>SUPPLIES:</b>					
4x Supplies	\$359,912	\$415,575	\$535,637	\$1,203,157	\$1,248,752
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$148,617	\$299,087	\$831,397	\$1,916,589	\$2,010,456
52 Travel and Mileage	128,937	143,285	176,096	285,174	293,905
53 Fees, Software, Memberships, Dues	187,426	269,837	165,110	496,580	513,605
54 Insurance	24,462	26,621	30,944	31,037	32,000
55 Utilities and Operations	1,685,550	1,935,255	2,714,635	2,404,647	2,403,911
56 Rents, Repairs & Maintenance	334,403	349,310	454,238	2,129,496	2,160,071
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	2,584	5,354	126,765	36,341	36,341
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$2,511,979</u>	<u>\$3,028,749</u>	<u>\$4,499,185</u>	<u>\$7,299,864</u>	<u>\$7,450,289</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	(280)	37,124	74,163	0	0
64 Equipment	335,037	81,664	25,792	1,066,196	1,066,196
Object Group 6000 Total	<u>\$334,757</u>	<u>\$118,788</u>	<u>\$99,955</u>	<u>\$1,066,196</u>	<u>\$1,066,196</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,874,089	2,660,680	5,328,542	63,840	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	1,163	38,367	25,047	55,880	55,880
Object Group 7000 Total	<u>\$3,875,252</u>	<u>\$2,699,047</u>	<u>\$5,353,589</u>	<u>\$119,720</u>	<u>\$119,720</u>
Total Expenditures	<u><u>\$37,398,383</u></u>	<u><u>\$41,372,971</u></u>	<u><u>\$47,862,956</u></u>	<u><u>\$50,099,333</u></u>	<u><u>\$50,657,277</u></u>

**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Cuyamaca College - - RESTRICTED**

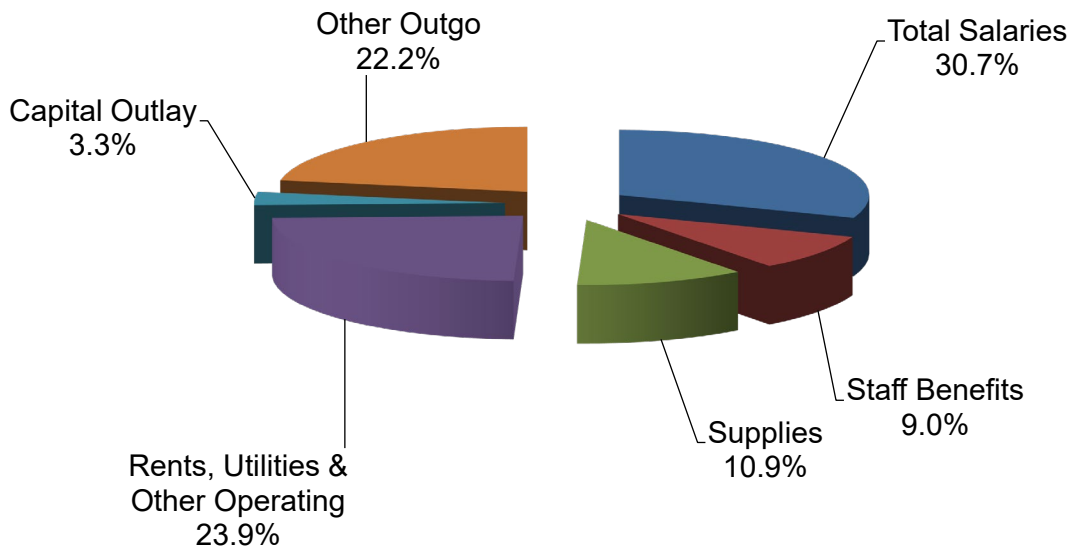
	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$164,077	\$184,010	\$148,104	\$122,859	\$122,752
12 Contract Adm, Counselors, Librarians	1,170,857	1,324,970	1,229,737	1,474,505	1,526,555
13 Hourly Teachers	29,784	27,507	15,596	40,367	55,367
14 Hourly Adm, Counselors, Librarians	1,082,474	1,206,328	1,562,262	3,172,083	3,125,153
Object Group 1000 Total	<u>\$2,447,192</u>	<u>\$2,742,815</u>	<u>\$2,955,699</u>	<u>\$4,809,814</u>	<u>\$4,829,827</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,293,284	\$1,453,374	\$1,681,303	\$1,934,317	\$2,093,567
22 Contract Instructional Aides	74,166	188,997	262,419	306,590	133,534
23 Hourly Non-Instructional	819,991	1,090,926	779,948	1,204,524	1,210,243
24 Hourly Instructional Aides	556,662	564,672	579,819	717,920	820,839
Object Group 2000 Total	<u>\$2,744,103</u>	<u>\$3,297,969</u>	<u>\$3,303,489</u>	<u>\$4,163,351</u>	<u>\$4,258,183</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,697,975	\$1,977,859	\$1,988,710	\$2,671,243	\$2,652,760
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$1,697,975</u>	<u>\$1,977,859</u>	<u>\$1,988,710</u>	<u>\$2,671,243</u>	<u>\$2,652,760</u>
<b>SUPPLIES:</b>					
4x Supplies	\$785,769	\$522,910	\$776,413	\$3,611,816	\$3,235,794
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,208,621	\$965,233	\$1,189,278	\$3,266,012	\$3,407,799
52 Travel and Mileage	137,442	153,140	111,262	604,630	553,040
53 Fees, Software, Memberships, Dues	66,966	117,898	94,031	1,501,043	1,722,010
54 Insurance	24,462	26,620	30,944	77,250	77,250
55 Utilities and Operations	68,230	111,997	117,655	287,184	269,073
56 Rents, Repairs & Maintenance	26,536	48,309	24,391	524,327	548,438
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	24,428	220	482,435	643	643
59 Other Holding	0	0	0	0	509,429
Object Group 5000 Total	<u>\$1,556,685</u>	<u>\$1,423,417</u>	<u>\$2,049,996</u>	<u>\$6,261,089</u>	<u>\$7,087,682</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$3,960	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	35,732	15,549	0	0	0
64 Equipment	790,879	488,305	293,998	1,271,407	987,760
Object Group 6000 Total	<u>\$826,611</u>	<u>\$503,854</u>	<u>\$297,958</u>	<u>\$1,271,407</u>	<u>\$987,760</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,000	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	3,111,272	4,564,130	4,214,311	6,105,929	6,562,394
Object Group 7000 Total	<u>\$3,114,272</u>	<u>\$4,564,130</u>	<u>\$4,214,311</u>	<u>\$6,105,929</u>	<u>\$6,562,394</u>
Total Expenditures	<u><u>\$13,172,607</u></u>	<u><u>\$15,032,954</u></u>	<u><u>\$15,586,576</u></u>	<u><u>\$28,894,649</u></u>	<u><u>\$29,614,400</u></u>

### Cuyamaca - Unrestricted General Fund



**Total Compensation 80.5%**

### Cuyamaca - Restricted General Fund



**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**District Services - - COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$19,888	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	937,840	1,094,917	1,227,119	1,245,353	1,220,403
13 Hourly Teachers	0	2,038	0	0	0
14 Hourly Adm, Counselors, Librarians	73,845	4,610	0	0	0
Object Group 1000 Total	<u>\$1,031,573</u>	<u>\$1,101,565</u>	<u>\$1,227,119</u>	<u>\$1,245,353</u>	<u>\$1,220,403</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,622,125	\$8,223,719	\$9,476,818	\$10,902,416	\$11,137,675
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	269,522	183,506	168,160	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,891,647</u>	<u>\$8,407,225</u>	<u>\$9,644,978</u>	<u>\$10,902,416</u>	<u>\$11,137,675</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$4,240,870	\$4,573,879	\$5,428,776	\$6,358,696	\$6,321,416
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,240,870</u>	<u>\$4,573,879</u>	<u>\$5,428,776</u>	<u>\$6,358,696</u>	<u>\$6,321,416</u>
<b>SUPPLIES:</b>					
4x Supplies	\$184,707	\$140,961	\$156,471	\$324,634	\$336,134
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$462,202	\$308,502	\$352,467	\$1,848,885	\$1,764,945
52 Travel and Mileage	93,386	136,260	169,420	213,400	191,400
53 Fees, Software, Memberships, Dues	132,781	59,064	93,513	243,100	205,628
54 Insurance	0	0	0	0	0
55 Utilities and Operations	16,105	139,153	131,899	146,500	148,500
56 Rents, Repairs & Maintenance	20,690	56,984	40,151	407,504	264,509
57 Audits, Interest, and Legals	167,113	97,672	117,307	103,500	103,500
58 Advertising, Postage & Other Operating	63,805	35,067	59,788	136,994	173,879
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$956,082</u>	<u>\$832,702</u>	<u>\$964,545</u>	<u>\$3,099,883</u>	<u>\$2,852,361</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$5,529	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	56,096	1,309	66,814	94,455	95,455
Object Group 6000 Total	<u>\$56,096</u>	<u>\$6,838</u>	<u>\$66,814</u>	<u>\$94,455</u>	<u>\$95,455</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,599,062	2,270,116	1,620,540	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$2,599,062</u>	<u>\$2,270,116</u>	<u>\$1,620,540</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$16,960,037</u></u>	<u><u>\$17,333,286</u></u>	<u><u>\$19,109,243</u></u>	<u><u>\$22,025,437</u></u>	<u><u>\$21,963,444</u></u>

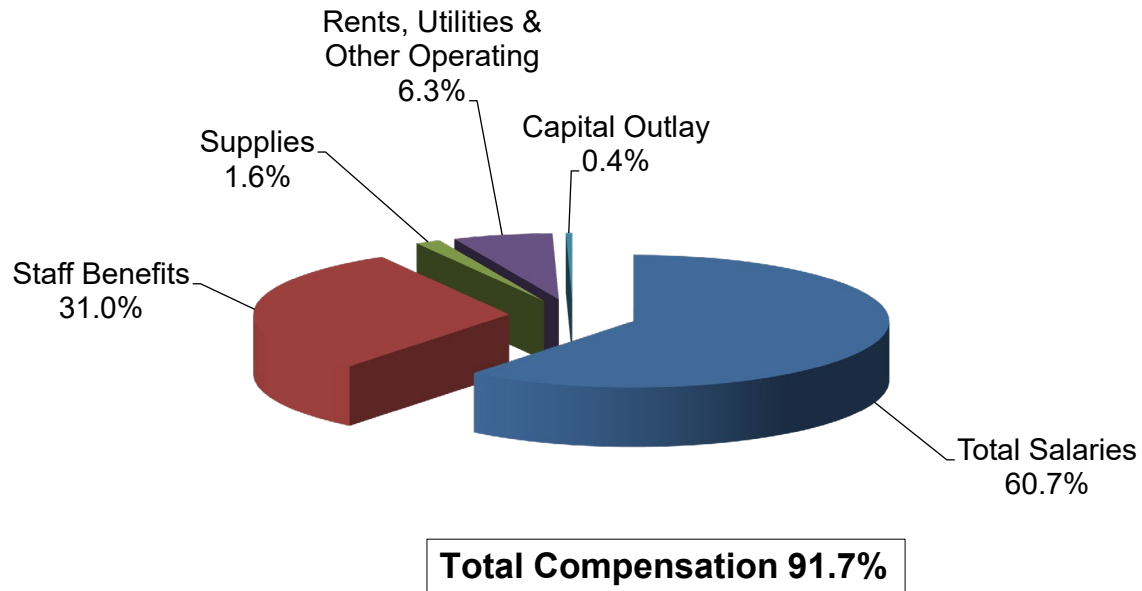
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**District Services - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	937,840	1,094,917	1,212,966	1,245,353	1,220,403
13 Hourly Teachers	0	2,038	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$937,840</u>	<u>\$1,096,955</u>	<u>\$1,212,966</u>	<u>\$1,245,353</u>	<u>\$1,220,403</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,878,459	\$7,726,262	\$8,862,985	\$10,020,309	\$10,327,258
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	259,493	183,506	167,010	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,137,952</u>	<u>\$7,909,768</u>	<u>\$9,029,995</u>	<u>\$10,020,309</u>	<u>\$10,327,258</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,854,494	\$4,333,348	\$5,189,088	\$5,900,000	\$5,900,000
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,854,494</u>	<u>\$4,333,348</u>	<u>\$5,189,088</u>	<u>\$5,900,000</u>	<u>\$5,900,000</u>
<b>SUPPLIES:</b>					
4x Supplies	\$134,037	\$123,009	\$135,134	\$298,134	\$298,134
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$201,269	\$172,103	\$107,547	\$316,485	\$316,485
52 Travel and Mileage	81,077	132,835	166,050	180,400	180,400
53 Fees, Software, Memberships, Dues	61,102	40,299	52,066	152,600	171,855
54 Insurance	0	0	0	0	0
55 Utilities and Operations	16,105	138,353	131,899	146,500	146,500
56 Rents, Repairs & Maintenance	17,680	54,178	39,702	175,000	213,509
57 Audits, Interest, and Legals	167,113	97,672	117,307	103,500	103,500
58 Advertising, Postage & Other Operating	32,128	31,645	45,497	80,562	78,388
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$576,474</u>	<u>\$667,085</u>	<u>\$660,068</u>	<u>\$1,155,047</u>	<u>\$1,210,637</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$5,529	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	17,010	1,309	62,378	78,300	78,300
Object Group 6000 Total	<u>\$17,010</u>	<u>\$6,838</u>	<u>\$62,378</u>	<u>\$78,300</u>	<u>\$78,300</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,599,062	2,270,116	1,620,540	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$2,599,062</u>	<u>\$2,270,116</u>	<u>\$1,620,540</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$15,256,869</u></u>	<u><u>\$16,407,119</u></u>	<u><u>\$17,910,169</u></u>	<u><u>\$18,697,143</u></u>	<u><u>\$19,034,732</u></u>

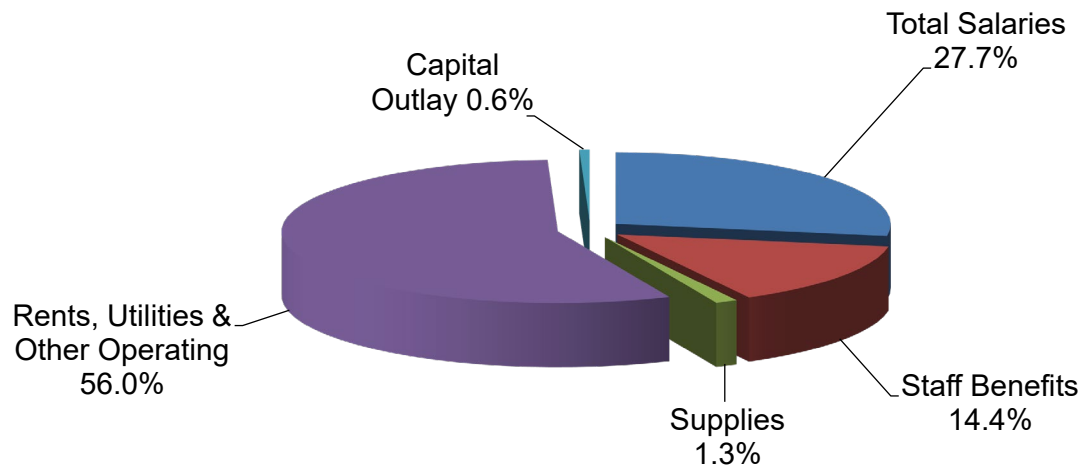
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**District Services - - RESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$19,888	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	14,153	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	73,845	4,610	0	0	0
Object Group 1000 Total	<u>\$93,733</u>	<u>\$4,610</u>	<u>\$14,153</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$743,666	\$497,457	\$613,833	\$882,107	\$810,417
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	10,029	0	1,150	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$753,695</u>	<u>\$497,457</u>	<u>\$614,983</u>	<u>\$882,107</u>	<u>\$810,417</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$386,376	\$240,531	\$239,688	\$458,696	\$421,416
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$386,376</u>	<u>\$240,531</u>	<u>\$239,688</u>	<u>\$458,696</u>	<u>\$421,416</u>
<b>SUPPLIES:</b>					
4x Supplies	\$50,670	\$17,952	\$21,337	\$26,500	\$38,000
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$260,933	\$136,399	\$244,920	\$1,532,400	\$1,448,460
52 Travel and Mileage	12,309	3,425	3,370	33,000	11,000
53 Fees, Software, Memberships, Dues	71,679	18,765	41,447	90,500	33,773
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	800	0	0	2,000
56 Rents, Repairs & Maintenance	3,010	2,806	449	232,504	51,000
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,677	3,422	14,291	56,432	95,491
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$379,608</u>	<u>\$165,617</u>	<u>\$304,477</u>	<u>\$1,944,836</u>	<u>\$1,641,724</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	39,086	0	4,436	16,155	17,155
Object Group 6000 Total	<u>\$39,086</u>	<u>\$0</u>	<u>\$4,436</u>	<u>\$16,155</u>	<u>\$17,155</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u><u>\$1,703,168</u></u>	<u><u>\$926,167</u></u>	<u><u>\$1,199,074</u></u>	<u><u>\$3,328,294</u></u>	<u><u>\$2,928,712</u></u>

### District Services - Unrestricted General Fund



### District Services - Restricted General Fund





**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Districtwide Commitments - - COMBINED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$213,833	\$6,327	\$696,066	\$0	\$0
12 Contract Adm, Counselors, Librarians	119,495	272,653	287,562	0	0
13 Hourly Teachers	733,281	132,870	519,978	0	0
14 Hourly Adm, Counselors, Librarians	317,061	653	67,260	0	0
Object Group 1000 Total	<u>\$1,383,670</u>	<u>\$412,503</u>	<u>\$1,570,866</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$801,715	\$1,181,501	\$1,334,558	\$1,870,920	\$1,955,760
22 Contract Instructional Aides	68,521	0	66,911	0	0
23 Hourly Non-Instructional	38,996	243,988	191,636	0	0
24 Hourly Instructional Aides	2,336	0	0	0	0
Object Group 2000 Total	<u>\$911,568</u>	<u>\$1,425,489</u>	<u>\$1,593,105</u>	<u>\$1,870,920</u>	<u>\$1,955,760</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,183,363	\$670,874	\$1,385,234	\$677,256	\$721,373
3x Early Retirement & Retiree Benefits	1,304,040	1,473,229	1,483,519	1,560,254	1,389,974
Object Group 3000 Total	<u>\$2,487,403</u>	<u>\$2,144,103</u>	<u>\$2,868,753</u>	<u>\$2,237,510</u>	<u>\$2,111,347</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,836,393	\$145,956	\$276,384	\$3,212,354	\$3,212,357
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$43,831,931	\$55,741,040	\$48,254,939	\$57,174,858	\$58,144,075
52 Travel and Mileage	20,446	17,941	10,520	127,277	127,277
53 Fees, Software, Memberships, Dues	1,016,624	1,912,721	954,041	1,886,745	1,856,745
54 Insurance	879,097	1,224,086	1,707,499	2,250,000	2,223,643
55 Utilities and Operations	261,334	324,003	243,784	989,469	1,472,733
56 Rents, Repairs & Maintenance	1,327,369	1,266,789	991,840	3,250,557	2,835,905
57 Audits, Interest, and Legals	461,066	421,758	263,712	1,845,000	1,845,000
58 Advertising, Postage & Other Operating	42,385	131,446	173,580	38,000	38,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$47,840,252</u>	<u>\$61,039,784</u>	<u>\$52,599,915</u>	<u>\$67,561,906</u>	<u>\$68,543,378</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	4,762,469	2,007,588	661,714	0	0
63 Books	0	0	0	0	0
64 Equipment	4,974,153	436,685	2,142,529	5,069,841	5,073,000
Object Group 6000 Total	<u>\$9,736,622</u>	<u>\$2,444,273</u>	<u>\$2,804,243</u>	<u>\$5,069,841</u>	<u>\$5,073,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,413,628	4,557,017	7,907,017	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	1,404,540	1,222,964	1,281,991	2,669,669	2,015,861
Object Group 7000 Total	<u>\$6,818,168</u>	<u>\$5,779,981</u>	<u>\$9,189,008</u>	<u>\$2,876,686</u>	<u>\$2,222,878</u>
Total Expenditures	<u><u>\$71,014,076</u></u>	<u><u>\$73,392,089</u></u>	<u><u>\$70,902,274</u></u>	<u><u>\$82,829,217</u></u>	<u><u>\$83,118,720</u></u>

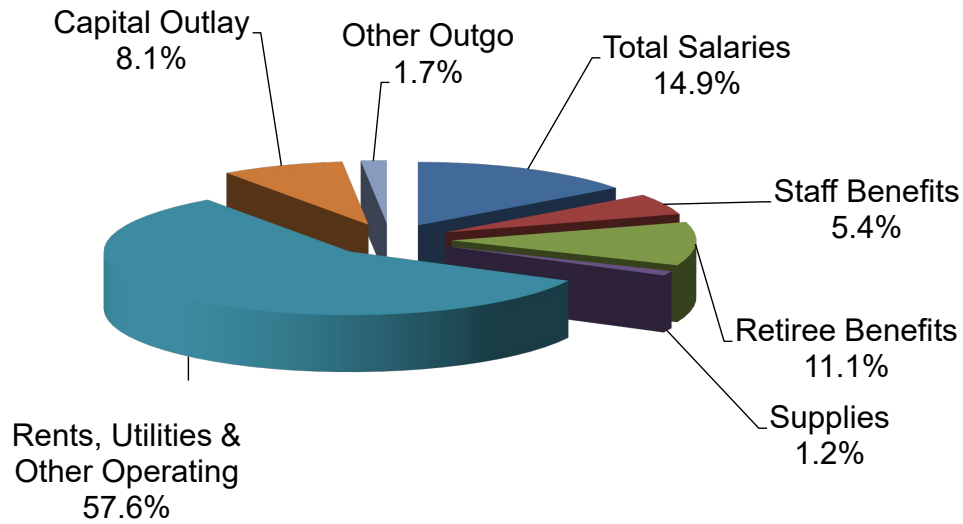
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Districtwide Commitments - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	(553)	0	0	0	0
13 Hourly Teachers	775	0	0	0	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	\$222	\$0	\$0	\$0	\$0
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$589	\$185,636	\$307,309	\$1,870,920	\$1,870,920
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	\$589	\$185,636	\$307,309	\$1,870,920	\$1,870,920
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$307,774	\$128,292	\$220,319	\$677,256	\$677,256
3x Early Retirement & Retiree Benefits	1,304,040	1,473,229	1,483,519	1,560,254	1,389,974
Object Group 3000 Total	\$1,611,814	\$1,601,521	\$1,703,838	\$2,237,510	\$2,067,230
<b>SUPPLIES:</b>					
4x Supplies	\$84,646	(\$13,104)	\$60,114	\$150,500	\$150,503
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,338,108	\$2,357,007	\$1,810,691	\$2,489,300	\$2,596,421
52 Travel and Mileage	3,847	16,032	5,526	13,500	13,500
53 Fees, Software, Memberships, Dues	671,369	1,662,864	929,308	1,411,245	1,431,245
54 Insurance	879,097	1,224,086	1,707,499	1,750,000	1,723,643
55 Utilities and Operations	134,455	234,375	97,093	105,000	102,000
56 Rents, Repairs & Maintenance	1,310,036	1,161,016	991,840	880,000	993,000
57 Audits, Interest, and Legals	453,105	420,312	263,712	345,000	345,000
58 Advertising, Postage & Other Operating	42,385	131,446	58,486	28,000	28,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$4,832,402	\$7,207,138	\$5,864,155	\$7,022,045	\$7,232,809
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	28,637	75,182	1,322,389	1,023,000	1,023,000
Object Group 6000 Total	\$28,637	\$75,182	\$1,322,389	\$1,023,000	\$1,023,000
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	4,557,017	5,207,017	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	3,375	5,000	5,000
Object Group 7000 Total	\$207,017	\$4,557,017	\$5,210,392	\$212,017	\$212,017
<b>Grand Total Districtwide Unrestricted</b>	<b>\$6,765,327</b>	<b>\$13,613,390</b>	<b>\$14,468,197</b>	<b>\$12,515,992</b>	<b>\$12,556,479</b>

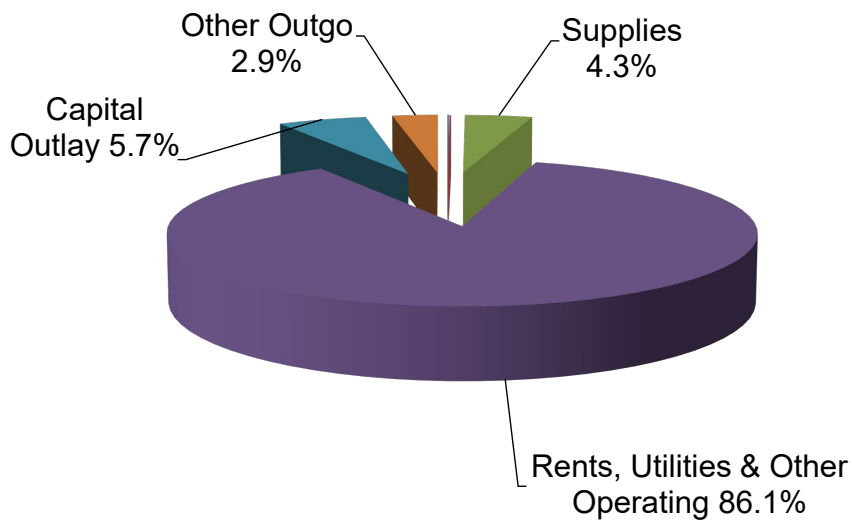
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Districtwide Commitments - - RESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$213,833	\$6,327	\$696,066	\$0	\$0
12 Contract Adm, Counselors, Librarians	120,048	272,653	287,562	0	0
13 Hourly Teachers	732,506	132,870	519,978	0	0
14 Hourly Adm, Counselors, Librarians	317,061	653	67,260	0	0
Object Group 1000 Total	<u>\$1,383,448</u>	<u>\$412,503</u>	<u>\$1,570,866</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$801,126	\$995,865	\$1,027,249	\$0	\$84,840
22 Contract Instructional Aides	68,521	0	66,911	0	0
23 Hourly Non-Instructional	38,996	243,988	191,636	0	0
24 Hourly Instructional Aides	2,336	0	0	0	0
Object Group 2000 Total	<u>\$910,979</u>	<u>\$1,239,853</u>	<u>\$1,285,796</u>	<u>\$0</u>	<u>\$84,840</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$875,589	\$542,582	\$1,164,915	\$0	\$44,117
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$875,589</u>	<u>\$542,582</u>	<u>\$1,164,915</u>	<u>\$0</u>	<u>\$44,117</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,751,747	\$159,060	\$216,270	\$3,061,854	\$3,061,854
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$42,493,823	\$53,384,033	\$46,444,248	\$54,685,558	\$55,547,654
52 Travel and Mileage	16,599	1,909	4,994	113,777	113,777
53 Fees, Software, Memberships, Dues	345,255	249,857	24,733	475,500	425,500
54 Insurance	0	0	0	500,000	500,000
55 Utilities and Operations	126,879	89,628	146,691	884,469	1,370,733
56 Rents, Repairs & Maintenance	17,333	105,773	0	2,370,557	1,842,905
57 Audits, Interest, and Legals	7,961	1,446	0	1,500,000	1,500,000
58 Advertising, Postage & Other Operating	0	0	115,094	10,000	10,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$43,007,850</u>	<u>\$53,832,646</u>	<u>\$46,735,760</u>	<u>\$60,539,861</u>	<u>\$61,310,569</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	4,762,469	2,007,588	661,714	0	0
63 Books	0	0	0	0	0
64 Equipment	4,945,516	361,503	820,140	4,046,841	4,050,000
Object Group 6000 Total	<u>\$9,707,985</u>	<u>\$2,369,091</u>	<u>\$1,481,854</u>	<u>\$4,046,841</u>	<u>\$4,050,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,206,611	0	2,700,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,404,540	1,222,964	1,278,616	2,664,669	2,010,861
Object Group 7000 Total	<u>\$6,611,151</u>	<u>\$1,222,964</u>	<u>\$3,978,616</u>	<u>\$2,664,669</u>	<u>\$2,010,861</u>
Total Expenditures	<u><u>\$64,248,749</u></u>	<u><u>\$59,778,699</u></u>	<u><u>\$56,434,077</u></u>	<u><u>\$70,313,225</u></u>	<u><u>\$70,562,241</u></u>

### Districtwide Commitments - Unrestricted General Fund



### Districtwide Commitments - Restricted General Fund



# **Adoption Budget Supplemental Funds**

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**REVENUE & TRANSFERS - Summary By Site**  
**COLLEGE BOOKSTORE OPERATIONS**

<b>Revenue &amp; Transfers to Sites:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adoption</b>
	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>Budget</b>	<b>Budget</b>
	<b>25/26</b>	<b>25/26</b>			
<b>Grossmont College</b>					
Commission Distributions	\$42,941	\$67,355	\$79,395	\$40,000	\$40,000
Interest Income	215	593	590	190	190
Interfund Transfers	0	0	0	0	0
<b>Total</b>	<b>\$43,156</b>	<b>\$67,948</b>	<b>\$79,985</b>	<b>\$40,190</b>	<b>\$40,190</b>
<b>Cuyamaca College</b>					
Commission Distributions	\$19,323	\$19,091	\$28,541	\$20,000	\$28,000
Interest Income	12	14	18	0	0
Interfund Transfers	0	0	0	0	0
<b>Total</b>	<b>\$19,335</b>	<b>\$19,105</b>	<b>\$28,559</b>	<b>\$20,000</b>	<b>\$28,000</b>
<b>Other Commission Distributions</b>					
District Services Allocation	\$5,414	\$7,517	\$9,386	\$10,000	\$10,000
Interest Income	100	0	0	0	0
Interfund Transfers	0	0	0	0	0
<b>Total</b>	<b>\$5,514</b>	<b>\$7,517</b>	<b>\$9,386</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Total Revenue</b>	<b>\$68,005</b>	<b>\$94,570</b>	<b>\$117,930</b>	<b>\$70,190</b>	<b>\$78,190</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
COLLEGE BOOKSTORES  
SPECIAL REVENUE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$1,138,376	\$1,135,584	\$1,219,895	\$1,269,874	\$1,326,542
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$1,138,376	\$1,135,584	\$1,219,895	\$1,269,874	\$1,326,542
 <b>Plus Current Year Income</b>					
Commissions Revenue	\$67,678	\$93,963	\$117,323	\$70,000	\$78,000
Other Local Revenue	327	607	607	190	190
Interfund Transfers	0	0	0	0	0
<b>Total Revenues</b>	\$68,005	\$94,570	\$117,930	\$70,190	\$78,190
 <b>Total Funds Available</b>	\$1,206,381	\$1,230,154	\$1,337,825	\$1,340,064	\$1,404,732
 <b>Less Current Year Expenditures</b>					
Grossmont College	\$6,200	\$259	\$1,283	\$96,500	\$96,500
Cuyamaca College	49,597	10,000	10,000	68,383	82,043
District Services	15,000	0	0	31,491	33,169
<b>Total Expenditures</b>	\$70,797	\$10,259	\$11,283	\$196,374	\$211,712
 <b>Total Ending Balance</b>	<b>\$1,135,584</b>	<b>\$1,219,895</b>	<b>\$1,326,542</b>	<b>\$1,143,690</b>	<b>\$1,193,020</b>

**Notes:**

- (1) This Special Revenue Fund was established in 96/97 in accordance with The California Community College Budget and Accounting Manual's guidelines to account for districtwide bookstore related activities.

(2) Budget by Site:	<u>Grossmont</u>	<u>Cuyamaca</u>	<u>District Services</u>	<u>Total</u>
Beginning Balance	\$1,249,330	\$54,043	\$23,169	<b>\$1,326,542</b>
Plus Revenue	40,190	28,000	10,000	<b>78,190</b>
Total Funds Available	\$1,289,520	\$82,043	\$33,169	<b>\$1,404,732</b>
Less: Expenditures	96,500	82,043	33,169	<b>211,712</b>
<b>Ending Balance</b>	<b>\$1,193,020</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,193,020</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
GROSSMONT CHILD DEVELOPMENT CENTER  
SPECIAL REVENUE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$138,195	\$168,482	\$225,136	\$244,916	\$191,252
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$138,195	\$168,482	\$225,136	\$244,916	\$191,252
 <b>Plus Current Year Income</b>					
Tuition Fees	\$30,287	\$56,654	\$39,077	\$16,000	\$12,000
Interfund Transfers	0	0	0	0	0
<b>Total Revenues</b>	\$30,287	\$56,654	\$39,077	\$16,000	\$12,000
 <b>Total Funds Available</b>	\$168,482	\$225,136	\$264,213	\$260,916	\$203,252
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$72,961	\$120,022	\$203,252
Supplies & Materials	0	0	0	0	0
Other Operating	0	0	0	140,894	0
<b>Total Expenditures</b>	\$0	\$0	\$72,961	\$260,916	\$203,252
 <b>Total Ending Balance</b>	\$168,482	\$225,136	\$191,252	\$0	\$0

**Note:** This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for activities in the Child Development Center other than those supported by Restricted General Fund grants.



**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CUYAMACA CHILD DEVELOPMENT CENTER  
SPECIAL REVENUE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$572,232	\$440,276	\$412,701	\$353,335	\$357,113
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$572,232	\$440,276	\$412,701	\$353,335	\$357,113
 <b>Plus Current Year Income</b>					
Tuition Fees	\$85,821	\$104,652	\$51,683	\$105,000	\$105,000
Interfund Transfers	0	0	0	0	0
<b>Total Revenues</b>	\$85,821	\$104,652	\$51,683	\$105,000	\$105,000
 <b>Total Funds Available</b>	\$658,053	\$544,928	\$464,384	\$458,335	\$462,113
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$194,753	\$108,005	\$101,716	\$410,400	\$247,021
Supplies & Materials	0	0	170	0	0
Other Operating	23,024	24,222	5,385	47,935	215,092
<b>Total Expenditures</b>	\$217,777	\$132,227	\$107,271	\$458,335	\$462,113
 <b>Total Ending Balance</b>	\$440,276	\$412,701	\$357,113	\$0	\$0

**Note:** This Special Revenue Fund was established in accordance with The California Community College Budget and Accounting Manual guidelines. This Child Development Fund is used to account for activities in the Child Development Center other than those supported by Restricted General Fund grants.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF GROSSMONT COLLEGE  
ENTERPRISE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>					
ASGC	\$431,023	\$419,224	\$413,008	\$387,852	\$401,357
ASGC Club/Trust	87,428	87,796	85,597	92,553	93,780
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<b>\$518,451</b>	<b>\$507,020</b>	<b>\$498,605</b>	<b>\$480,405</b>	<b>\$495,137</b>
 <b>Plus Current year Income</b>					
Sales	\$63,653	\$70,927	\$83,991	\$60,572	\$60,572
Student Activities Card Sales	48	84	36	84	84
Operational Allocation from GC	0	0	0	0	0
Scholarships	0	0	0	0	0
Contributions/Donations/Grants	100	0	0	0	0
Other Local Revenue	1,601	4,592	4,750	4,584	4,584
ASGC Club/Trust Revenue	9,775	7,910	14,879	0	0
<b>Total Revenues</b>	<b>\$75,177</b>	<b>\$83,513</b>	<b>\$103,656</b>	<b>\$65,240</b>	<b>\$65,240</b>
 <b>Total Funds Available</b>	<b>\$593,628</b>	<b>\$590,533</b>	<b>\$602,261</b>	<b>\$545,645</b>	<b>\$560,377</b>
 <b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$7,884	\$6,846	\$8,741	\$10,100	\$10,100
Supplies	67,065	72,316	90,467	61,500	63,300
Meals & Meeting Refreshments	1,000	65	104	65	110
Operational Expense	1,252	2,592	1,116	79,374	78,002
Student Payments	0	0	0	0	0
ASGC Club/Trust Expense	9,407	10,109	6,696	92,553	93,780
<b>Total Expenditures</b>	<b>\$86,608</b>	<b>\$91,928</b>	<b>\$107,124</b>	<b>\$243,592</b>	<b>\$245,292</b>
 <b>Total Ending Balance</b>	<b>\$507,020</b>	<b>\$498,605</b>	<b>\$495,137</b>	<b>\$302,053</b>	<b>\$315,085</b>

**Note:** ASGC operations transitioned to GCCCD in 18/19 following the dissolution of ASGC, Inc. All balances were transferred in. This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are sales, bus passes and student benefit cards.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF CUYAMACA COLLEGE  
ENTERPRISE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>					
ASCC	\$47,756	\$53,619	\$63,033	\$72,571	\$71,159
ASCC Club/Trust	77,412	86,679	114,962	104,157	103,993
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	<b>\$125,168</b>	<b>\$140,298</b>	<b>\$177,995</b>	<b>\$176,728</b>	<b>\$175,152</b>
 <b>Plus Current year Income</b>					
Sales	\$5,205	\$4,361	\$5,924	\$4,350	\$4,350
Operational Allocation from CC	10,000	10,000	10,000	10,000	10,000
Scholarships	0	0	0	25,450	25,450
Contributions/Donations/Grants	0	0	0	7,500	7,500
Other Local Revenue	100	100	0	100	100
ASCC Club/Trust Revenue	30,363	32,820	36,172	0	0
<b>Total Revenues</b>	<b>\$45,668</b>	<b>\$47,281</b>	<b>\$52,096</b>	<b>\$47,400</b>	<b>\$47,400</b>
 <b>Total Funds Available</b>	<b>\$170,836</b>	<b>\$187,579</b>	<b>\$230,091</b>	<b>\$224,128</b>	<b>\$222,552</b>
 <b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies	6,330	4,882	7,699	26,000	26,000
Meals & Meeting Refreshments	149	165	0	15,000	15,000
Operational Expense	2,963	0	0	19,400	19,400
Student Payments	0	0	100	31,000	31,000
ASCC Club/Trust Expense	21,096	4,537	47,140	104,157	103,993
<b>Total Expenditures</b>	<b>\$30,538</b>	<b>\$9,584</b>	<b>\$54,939</b>	<b>\$195,557</b>	<b>\$195,393</b>
 <b>Total Ending Balance</b>	<b>\$140,298</b>	<b>\$177,995</b>	<b>\$175,152</b>	<b>\$28,571</b>	<b>\$27,159</b>

**Note:**

This fiduciary fund was established to provide a financial base for student functions. The primary sources of revenue for this fund are concession sales, student benefit cards, and an annual allocation from Cuyamaca College.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CUYAMACA COLLEGE STUDENT CENTER  
CONSTRUCTION AGENCY FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$274,282	\$327,973	\$426,423	\$476,675	\$467,973
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$274,282	\$327,973	\$426,423	\$476,675	\$467,973
 <b>Plus Current Year Income</b>					
Mandatory Construction Fee	\$54,762	\$98,659	\$48,434	\$50,000	\$50,000
Interest	1,417	2,104	2,173	2,500	2,500
<b>Total Revenues</b>	\$56,179	\$100,763	\$50,607	\$52,500	\$52,500
 <b>Total Funds Available</b>	\$330,461	\$428,736	\$477,030	\$529,175	\$520,473
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$0	\$0	\$0	\$158,000	\$150,000
Contract Services	2,488	0	0	220,000	220,000
Utilities	0	2,313	2,462	5,000	5,000
Repair by Outside Vendor	0	0	0	146,175	145,473
Student Fees & Charges	0	0	6,595	0	0
<b>Total Expenditures</b>	\$2,488	\$2,313	\$9,057	\$529,175	\$520,473
 <b>Total Ending Balance</b>	\$327,973	\$426,423	\$467,973	\$0	\$0

**Note:** In May, 1989, the Governing Board ratified the results of the student vote at Cuyamaca College to assess themselves a fee for the purpose of financing, construction, enlarging, refurbishing, and operating of a student center. The fund began collections in the fall semester of 1989. The fund will be maintained as permitted by Education Code Section number 76375.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
GROSSMONT COLLEGE STUDENT REPRESENTATION FEE  
TRUST FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$327,584	\$353,290	\$367,215	\$323,259	\$315,320
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$327,584	\$353,290	\$367,215	\$323,259	\$315,320
 <b>Plus Current Year Income</b>					
Student Representation Fees	\$48,027	\$21,778	\$37,703	\$20,000	\$20,000
Interest	51	52	53	25	25
<b>Total Revenues</b>	\$48,078	\$21,830	\$37,756	\$20,025	\$20,025
 <b>Total Funds Available</b>	\$375,662	\$375,120	\$404,971	\$343,284	\$335,345
 <b>Less Current Year Expenditures</b>					
Supplies	\$0	\$0	\$0	\$0	\$0
Contract & Miscellaneous Services	1,982	0	0	0	0
Travel & Conferences	16,647	7,905	39,401	50,000	50,000
Transportation	3,743	0	6,505	5,000	7,000
Student Fees & Charges	0	0	43,745	1,000	22,000
<b>Total Expenditures</b>	\$22,372	\$7,905	\$89,651	\$56,000	\$79,000
 <b>Total Ending Balance</b>	\$353,290	\$367,215	\$315,320	\$287,284	\$256,345

**Note:** In 2004/05, the Governing Board ratified the results of the student vote at Grossmont College to assess themselves a student representation fee for the purpose of student advocacy and training. The fund began collections in the fall semester of 2004.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CUYAMACA COLLEGE STUDENT REPRESENTATION FEE  
TRUST FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$152,366	\$159,111	\$148,086	\$156,354	\$101,089
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$152,366	\$159,111	\$148,086	\$156,354	\$101,089
 <b>Plus Current Year Income</b>					
Student Representation Fees	\$29,756	\$14,325	\$25,064	\$29,000	\$29,000
Interest	24	23	22	25	25
<b>Total Revenues</b>	\$29,780	\$14,348	\$25,086	\$29,025	\$29,025
 <b>Total Funds Available</b>	\$182,146	\$173,459	\$173,172	\$185,379	\$130,114
 <b>Less Current Year Expenditures</b>					
Hourly Salaries & Benefits	\$11,352	\$0	\$14,419	\$1,000	\$1,000
Supplies	0	345	0	8,000	4,000
Contract & Miscellaneous Services	1,900	14,388	3,975	7,000	4,000
Travel & Conferences	8,558	10,640	16,484	35,000	7,598
Transportation	0	0	2,439	0	2,000
Student Fees & Charges	0	0	34,766	15,000	10,000
Payments to Students	1,225	0	0	0	0
<b>Total Expenditures</b>	\$23,035	\$25,373	\$72,083	\$66,000	\$28,598
 <b>Total Ending Balance</b>	\$159,111	\$148,086	\$101,089	\$119,379	\$101,516

**Note:** In 2007/08, the Governing Board ratified the results of the student vote at Cuyamaca College to assess themselves a student representation fee for the purpose of student advocacy and training. The fund began collections in the fall semester of 2008.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CUYAMACA ORNAMENTAL HORTICULTURE  
ENTERPRISE FUND**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$184,738	\$174,212	\$161,870	\$109,996	\$156,278
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	\$184,738	\$174,212	\$161,870	\$109,996	\$156,278
 <b>Plus Current Year Income</b>					
Sales	\$40,485	\$54,028	\$69,661	\$52,000	\$70,000
Interfund Transfers	0	0	0	0	0
<b>Total Revenue</b>	\$40,485	\$54,028	\$69,661	\$52,000	\$70,000
 <b>Total Funds Available</b>	\$225,223	\$228,240	\$231,531	\$161,996	\$226,278
 <b>Less Current Year Expenditures</b>					
Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	43,685	56,145	68,920	104,682	132,725
Other Operating Expenses	7,326	10,225	6,333	57,314	93,553
<b>Total Expenditures</b>	\$51,011	\$66,370	\$75,253	\$161,996	\$226,278
 <b>Total Ending Balance</b>	\$174,212	\$161,870	\$156,278	\$0	\$0

**Notes:**

(1) The Ornamental Horticulture Department at Cuyamaca College operates a nursery where plants and materials are sold to the public. Income for such sales are deposited in an enterprise fund, and expenditures are restricted to the purchase of goods and services used in the Ornamental Horticulture program.

(2) Fund Balance:

	Beginning Balance	Revenue	Expenditures	Ending Balance
Cuyamaca Botanical Society Trust	\$4,615	\$0	\$0	\$4,615
OH Greenhouse Trust	33,299	0	0	33,299
OH Operational	123,956	69,661	75,253	118,364
Total	\$161,870	\$69,661	\$75,253	\$156,278

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**Other Post-Employment Benefits (OPEB)**  
**Internal Service Fund**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
<b>BEGINNING BALANCE</b>	\$10,588,320	\$11,316,579	\$13,780,737	\$16,108,585	\$16,576,282
Prior Year Adjustments	N/A	N/A	N/A	N/A	N/A
<b>Adjusted Beginning Balance</b>	\$10,588,320	\$11,316,579	\$13,780,737	\$16,108,585	\$16,576,282
<b>Plus Current Year Income</b>					
Interest Income/Earnings	\$579,474	\$1,046,779	\$1,297,938	\$620,000	\$1,050,000
Funding for Current Employees (a)	1,227,506	1,417,379	1,497,607	1,556,266	1,566,246
Funding for Prior Liability (b)	0	0	0	0	
<b>Total Revenues</b>	\$1,806,980	\$2,464,158	\$2,795,545	\$2,176,266	\$2,616,246
<b>Total Funds Available</b>	\$12,395,300	\$13,780,737	\$16,576,282	\$18,284,851	\$19,192,528
<b>Less Current Year Expenditures</b>					
Transfer to Fund Retiree Health	\$1,078,721	\$0	\$0	\$1,064,592	\$1,142,143
<b>Total Expenditures</b>	\$1,078,721	\$0	\$0	\$1,064,592	\$1,142,143
<b>Total Ending Balance</b>	\$11,316,579	\$13,780,737	\$16,576,282	\$17,220,259	\$18,050,385

**Notes:**

- (1) As of the 6/30/25 Actuarial Study, the Total OPEB Liability is \$21.2 million which is reduced by the value of an irrevocable trust in the amount of \$12.0 million to arrive at a Net OPEB Liability of \$9.2 million.
- (2) This Internal Service Fund was established in 2007. Prior to GASB 45, the financial statement reported only the amount paid in the current fiscal year for retiree benefits. Under GASB 75, implemented as required in 2017/2018, the district is required to report the Total OPEB Liability (TOL) minus the qualifying trust's Fiduciary Net Position.
- (3) This Fund accounts for funds transferred from the general operating fund to address the OPEB liability, as follows:
  - (a) Current employees costs - beginning in fiscal year 2011/2012, the district is allocating current costs to program budgets along with other employee benefit costs. This allocation was .5% in 11/12 and 12/13, 1% in 13/14, 1.5% in 14/15. The allocation will increase to 2% in 15/16 and will be capped at 2% until further analysis is conducted. Due to budget constraints caused by the COVID-19 pandemic, this allocation was temporarily reduced to 1% for 2020/21. The rate returned to 2% for 2021/22 and future years.
  - (b) Unfunded prior liability - beginning in fiscal year 2013/2014, 10% of site unrestricted general fund ending balances are transferred in to address the current unfunded balance. Due to budget constraints caused by the COVID-19 pandemic, this transfer was suspended for 2020/21 and future years.



**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS  
SUMMARY OF FUND BALANCE**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b>Beginning Balance</b>	\$41,119,213	\$52,289,071	\$60,526,262	\$69,356,820	\$76,632,219
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$41,119,213	\$52,289,071	\$60,526,262	\$69,356,820	\$76,632,219
<b>Plus Revenue</b>					
State	\$111,876	\$303,124	\$0	\$11,464,000	\$11,464,000
Local	1,524,078	3,740,190	2,631,676	1,000,000	1,500,000
Inter-Fund Transfers In	13,451,279	11,852,540	20,189,964	834,000	834,000
<b>Total Revenue</b>	\$15,087,233	\$15,895,854	\$22,821,640	\$13,298,000	\$13,798,000
<b>Total Funds Available</b>	\$56,206,446	\$68,184,925	\$83,347,902	\$82,654,820	\$90,430,219
<b>Less Current Year Expenditures</b>					
Supplies & Materials	\$101,351	\$231,298	\$106,685	\$0	\$40,000
Other Operating Expenses	2,332,675	3,559,575	2,680,415	34,636,822	38,615,732
Capital Outlay	1,483,349	3,867,790	3,928,583	48,017,998	51,774,487
<b>Total Expenditures</b>	\$3,917,375	\$7,658,663	\$6,715,683	\$82,654,820	\$90,430,219
<b>Total Ending Balance</b>	\$52,289,071	\$60,526,262	\$76,632,219	\$0	\$0

**Note:**

The Capital Outlay Projects Fund is used to account for construction of capital projects and scheduled maintenance. This fund is maintained in the County Treasury and used for capital outlay purposes. The District may add funds to this COP fund over a period of years for specific capital purposes through interfund transfers from other sources.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS  
DETAIL OF EXPENDITURES BY PROJECT**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b><u>Grossmont College</u></b>					
GC Athletic Field, Track & Scoreboards	\$10,500	\$477,533	\$0	\$411,426	\$411,426
GC Roofing Renovation & Repair	0	0	8,455	1,287,797	1,409,342
GC Program Specific Repairs & Renovations	0	0	0	450,000	500,000
GC Digital Marquee Signage	0	0	0	100,000	100,000
GC Pool Equipment Repair	538	258	53,864	383,475	412,585
GC Bldg. 10 Chilled Water Line	336,765	2,647	0	0	0
GC Facilities Issues	306	0	0	3,586,208	2,386,208
GC Facilities Project Requests	0	0	0	175,963	200,000
GC Hillside Improvements & Erosion Control	0	0	189,570	3,876,652	3,835,882
GC 16/17 SM Fan Coils 53 & 55	0	307,098	0	0	0
GC 17/18 SM Bldg 53 & 55 HVAC II	0	229,335	0	0	0
GC 18/19 SM Bldg 500 HVAC	0	102,698	0	0	0
GC 19/20 SM Bldg 500 HVAC	0	53,986	0	0	0
GC Chiller Temporary Repair & Restoration	0	0	0	64,662	151,285
GC Landscape & Sustainability Projects	0	145,000	0	347,330	347,330
GC Hazardous Materials Abatement	0	0	0	100,000	100,000
GC Mechanical Systems Upgrades & Repairs	0	0	0	500,000	500,000
GC FMO Small Projects	0	0	0	0	480,000
GC Guardrail Replacement	0	0	0	0	1,200,000
GC Librl Arts Bldg. (52, 53 & 54) Local Portion	0	0	0	1,500,000	1,500,000
GC Librl Arts/Bus/CSIS (51 & 55) Local Portion	0	0	0	1,000,000	1,000,000
GC Librl Arts Bldg. 51 & 55 State Portion	0	0	0	11,464,000	11,464,000
GC Bldg 36	0	1,288,296	1,053,243	2,215,631	2,208,461
GC 500 Complex	0	0	0	1,500,000	1,500,000
GC A&C Complx	0	0	1,919	5,434,126	5,432,207
GC Boiler Bldgs 41, 21 & 27	0	0	0	1,512,226	1,512,226
GC Bldg 72A Gizmo Kitchen	0	0	0	18,600	18,600
GC Solar Projects	149,393	0	0	0	0
GC Perimeter Road Repair	924,667	0	981,539	250,551	259,798
GC 22/23 Facilities AP6250	0	365,349	539,202	316,994	361,518
GC Water Pressure & Flow Upgrades	0	0	0	1,908,000	2,708,000
GC 21/22 SM Campuswide Fire Sprinklers Ph 1	11,574	46,273	26,979	0	40,174
GC 21/22 SM Campuswide Mechanical Upgrades	373,394	1,305,816	0	0	0
GC 21/22 SM Exterior	0	122,283	2,717	0	0
GC 21/22 SM Bldg 35 Chemical Storage Comp	7,956	75,628	3,985	0	0
GC 21/22 SM Bldg 42 Abt.HVAC,Floor Repair	8,340	191,660	0	0	0
GC 21/22 SM Pavement Loop Road	320,000	0	0	0	0
GC 21/22 PPIS SM Water Heater Repl.	0	100,000	0	0	0
GC 22/23 SM Campuswide Lighting Upgrades	0	10,957	0	0	0
GC 22/23 SM Campuswide Water Heater Repl	9,799	0	0	150,201	0

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**CAPITAL OUTLAY PROJECTS**  
**DETAIL OF EXPENDITURES BY PROJECT**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b><u>Grossmont College Continued</u></b>					
GC 22/23 SM Campuswide Mechanical Upgrade:	0	0	175,660	649,029	109,400
GC 22/23 SM Chemical Storage Ph II	0	0	385,532	283,000	279,468
GC 22/23 SM Bldg. 42 Upgrades Ph II	0	0	1,470	528,018	0
GC 22/23 SM Safety/Hazard	0	19,817	0	534,896	534,896
GC 22/23 SM Campuswide Eyewash Repl Ph II	0	0	0	0	577,646
GC 22/23 SM Bldg 30 Fume Hoods Ph II	0	0	0	0	566,888
GC 23/24 SM Projects	0	0	0	46,269	46,269
<b>Total Grossmont College</b>	<b>\$2,153,232</b>	<b>\$4,844,634</b>	<b>\$3,424,135</b>	<b>\$40,595,054</b>	<b>\$42,153,609</b>
<b><u>Cuyamaca College</u></b>					
CC Automotive Smog Equipment	\$0	\$0	\$0	\$34,276	\$34,276
CC Bldg D HVAC Upgrade	0	0	0	0	500,000
CC Greenhouse	0	0	8,462	126,538	141,538
CC Student Center - Tfr from Std Ctr Fd	1,915	1,431	0	8,749	8,749
CC Bookstore - Tfr from Bookstore SRF	0	0	0	25,411	25,411
CC Facilities Repairs	375,466	348,486	84,794	449,306	655,184
CC Landscape & Sustainability	40,363	0	0	160,848	160,848
CC Campus Wide Lighting Improvements	0	0	19,953	383,216	395,792
CC Campus Wide Signage Improvements	0	0	0	50,545	50,545
CC Emergency Preparedness	0	0	0	81,553	81,553
CC Campus Wide Project Support	137,951	112,859	32,503	10,922,306	10,876,686
CC Building K Auto Lift Project	876	49,610	125,226	1,108,162	3,273,767
CC Facilities Solar Project	48,626	0	0	0	0
CC Campus Safety Improvements	0	0	24,865	989,644	989,644
CC Collegewide Facilities Support	0	7,089	1,524	330,221	391,251
CC-F Bldg Improvements	0	0	40,801	11,495	194,199
CC Data Center Relocation Project	0	69,942	0	2,091,140	0
CC Bldg H Renov	1,659	59,384	0	0	0
CC Instructional Bldg. F State Portion	111,876	303,124	0	0	0
CC 21/22 SM Plumbing	429,496	14,571	15,218	0	0
CC 21/22 SM Mechanical	63,004	213,906	404,306	0	123,285
CC 21/22 SM Exterior	74,924	641,622	8,797	0	13,053
CC 21/22 SM Other Sitework	58,954	599,487	21,444	0	0
CC 22/23 SM Campuswide Lighting Upgrades	0	0	48,695	0	0
CC 22/23 SM Central Plant Improvements	0	0	0	1,509,916	1,509,916
CC 22/23 SM Mechanical	0	0	209,315	0	0
CC 22/23 SM Bldg. A Roof/Mech	28,462	0	0	0	0
CC 22/23 SM Other Sitework	0	0	17,767	9,324	15,411
CC 23/24 SM Projects	0	0	0	32,837	32,837
CC Bldg F2/A Repair Project	0	0	381,657	242,058	218,343
<b>Total Cuyamaca College</b>	<b>\$1,373,572</b>	<b>\$2,421,511</b>	<b>\$1,445,327</b>	<b>\$18,567,545</b>	<b>\$19,692,288</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT**  
**CAPITAL OUTLAY PROJECTS**  
**DETAIL OF EXPENDITURES BY PROJECT**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b><u>District Services</u></b>					
DS Facilities Renov. & Improvement	\$22,397	\$94,722	\$666,756	\$3,596,116	\$3,602,784
DS New Building	0	0	31,548	2,487,289	3,068,452
<b>Total District Services</b>	<b>\$22,397</b>	<b>\$94,722</b>	<b>\$698,304</b>	<b>\$6,083,405</b>	<b>\$6,671,236</b>
<b><u>Districtwide</u></b>					
DW Capital Project Misc. Income	\$0	\$0	\$0	\$6,347,107	\$7,489,888
DW Capital Program	18,647	19,410	29,894	41,807	41,807
DW Citizen Bond Oversight Committee	19,111	30,382	33,147	29,990	34,883
DW Infrastructure & Facilities Upkeep	0	0	1,847	470,000	498,153
DW Secure Campuses	0	0	82,233	240,950	517,767
DW Sec Access/Locks/Cameras Otdr Wireless	136,766	160,284	525,506	181,587	201,083
DW Security Upgrades	74,437	55,443	173,836	1,321,288	1,296,284
DW Exterior Wireless Access	115,468	20,697	0	0	0
DW 22/23 SM DW Lighting Control	3,745	11,580	10,300	131,102	174,375
DW Safety Improvements	0	0	4,948	2,512,688	3,545,052
DW Transformers Replacement	0	0	0	1,000,000	1,000,000
DW Fire Alarm System Upgrades	0	0	187,648	472,297	662,352
DW Firebreak, Weed Abatement & Arborist	0	0	28,970	970,000	971,030
DW Sustainability Improvements	0	0	0	500,000	200,000
Road Guard Rail Replacement at GC	0	0	23,023	350,000	576,977
CDC Water Intrusion Re-route at CC	0	0	5,359	470,000	494,641
DW Locking System & Keying Upgrades	0	0	11,341	1,150,000	1,188,659
DW Exterior Safety Improvements	0	0	29,865	620,000	2,420,135
DW Phone System Back Up Power	0	0	0	500,000	500,000
DW ADA Path of Travel Assessment	0	0	0	100,000	100,000
<b>Total Districtwide</b>	<b>\$368,174</b>	<b>\$297,797</b>	<b>\$1,147,917</b>	<b>\$17,408,816</b>	<b>\$21,913,086</b>
<b>Capital Outlay Projects Total</b>	<b>\$3,917,375</b>	<b>\$7,658,663</b>	<b>\$6,715,683</b>	<b>\$82,654,820</b>	<b>\$90,430,219</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
PROPOSITION V CONSTRUCTION  
SUMMARY OF FUND BALANCE**

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b>Beginning Balance</b>	\$93,070,867	\$67,842,241	\$55,605,666	\$39,184,168	\$40,666,105
Prior Year Adjustments	0	0	0	0	0
<b>Adjusted Beg Balance</b>	\$93,070,867	\$67,842,241	\$55,605,666	\$39,184,168	\$40,666,105
 <b>Plus Revenue</b>					
Proceeds - Series A,B & C	\$0	\$0	\$0	\$0	\$0
Proceeds - Series D Bond Sales	0	0	0	92,000,000	92,000,000
Local - Interest	2,117,702	2,279,653	1,862,497	1,000,000	1,500,000
<b>Total Revenue</b>	\$2,117,702	\$2,279,653	\$1,862,497	\$93,000,000	\$93,500,000
 <b>Total Funds Available</b>	\$95,188,569	\$70,121,894	\$57,468,163	\$132,184,168	\$134,166,105
 <b>Less Current Year Expenditures</b>					
Supplies & Materials	\$1,590,863	\$1,479,659	\$566	\$0	\$0
Other Operating Expenses	7,744,111	6,985,160	6,146,866	22,832,382	24,822,658
Capital Outlay	18,011,354	6,051,409	10,654,626	17,351,786	17,343,447
Series D - Bond Expenditures	0	0	0	92,000,000	92,000,000
<b>Total Expenditures</b>	\$27,346,328	\$14,516,228	\$16,802,058	\$132,184,168	\$134,166,105
 <b>Total Ending Balance</b>	\$67,842,241	\$55,605,666	\$40,666,105	\$0	\$0

**Note:**

Proposition V Bonds were approved by the voters in November, 2012.

Expenditures within this fund may only be for purposes stated in the bond measure.

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
PROPOSITION V CONSTRUCTION  
DETAIL OF PROJECT BALANCE**

	Prop V Total Funding Plan	YTD Actuals 13/14 to 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b><u>Grossmont College</u></b>						
Prop V Start Up Projects	\$67,270	\$67,270	\$0	\$0	\$0	\$0
A&C Teaching & Performance Theater-Phase	49,348,414	49,231,307	117,107	0	0	0
A&C Complx-Comm/Drama/Art/Cerm-Phase 2	42,000,000	1,414,927	812,054	1,172,580	36,197,422	38,600,440
Science, Math, Career Tech Cmplx - Phase 1	12,653,703	12,653,703	0	0	0	0
Science, Math, Career Tech Cmplx - Phase 2	44,936,494	39,510,434	5,426,060	0	0	0
Liberal Arts & Bus Tech	24,327,144	3,659,756	4,345,523	12,740,691	5,194,514	3,581,174
Interim Swing Space - Phase 1-3	10,000,000	6,928,226	850,860	666,848	1,202,261	1,554,066
Prop V Infra-Master Pump	2,127,810	689,578	150,331	39,954	1,180,443	1,247,947
Maintenance Facility-New Bldg	7,278	7,278	0	0	0	0
Main Chiller Addition	5,377,200	5,377,200	0	0	0	0
12 kV Main Serv Replacement	1,621,973	1,621,973	0	0	0	0
Gymnasium Renovation	9,813,713	0	0	24,522	9,813,713	9,789,191
Infrastructure/Utilities Project	3,104,319	3,104,319	0	0	0	0
Energy Conservation Projects	1,367,339	1,367,339	0	0	0	0
Environmental Impact Report - EIR	166,816	135,661	0	0	31,155	31,155
Site Contingency Allocation	15,000,000	0	0	0	15,000,000	15,000,000
Allocation of DW Costs	37,864,148	22,845,710	1,067,581	1,206,644	12,803,531	12,744,213
<b>Total Grossmont College</b>	<b>\$259,783,621</b>	<b>\$148,614,681</b>	<b>\$12,769,516</b>	<b>\$15,851,239</b>	<b>\$81,423,039</b>	<b>\$82,548,186</b>
<b><u>Cuyamaca College</u></b>						
Prop V Start Up Projects	\$104,508	\$104,508	\$0	\$0	\$0	\$0
Student Services Building	39,045,981	39,045,981	0	0	0	0
Student/Veterans Center Improvements	4,282,378	4,282,378	0	0	0	0
Ornamental Horticulture Complex/M Remodel	19,422,098	19,410,653	10,557	888	0	0
Instructional Building (F)	2,423,143	1,082,806	938,683	401,654	15,815,429	0
Building F Renovation	9,561,544	1,063,604	328,203	18,017	7,867,176	8,151,720
Building L Remodel	1,700,000	1,700,000	0	0	0	0
Exercise Science Bldg D Renovation	2,487,600	2,487,600	0	0	0	0
Track & Field Enhancements	4,155,236	4,155,236	0	0	0	0
Fan Support Athletics	341,000	10,818	0	0	305,182	330,182
Weight Training Classroom	390,459	390,459	0	0	0	0
Chiller Expansion	9,096,164	9,096,164	0	0	0	0
Building H Expansion	1,470,579	1,470,579	0	0	0	0
LRC Roof Top AHU	259,825	259,825	0	0	0	0
CDC Roof Replacement	46,081	46,081	0	0	0	0
Parking Lot/Roadway Replacement	280,071	280,071	0	0	0	0
One Stop Interim Improvements	38,535	38,535	0	0	0	0
Upgrade Electric Panel	635,289	635,289	0	0	0	0
Infrastructure/Utilities Allocation	560,230	560,230	0	0	0	0
Energy Conservation Projects Y 1-4	1,600,195	1,600,195	0	0	0	0
Environmental Impact Report - EIR	225,000	184,229	0	0	40,771	40,771
Allocation of DW Costs	16,742,354	10,037,287	457,535	517,133	5,755,822	5,730,400
<b>Total Cuyamaca College</b>	<b>\$114,868,270</b>	<b>\$97,942,526</b>	<b>\$1,734,978</b>	<b>\$937,692</b>	<b>\$29,784,380</b>	<b>\$14,253,073</b>

**GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT  
PROPOSITION V CONSTRUCTION  
DETAIL OF PROJECT BALANCE**

	Prop V Total Funding Plan	YTD Actuals 13/14 to 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26 (Multiyear)	Adoption Budget 25/26 (Multiyear)
<b><u>District Services</u></b>						
Prop V Start Up Projects	\$41,556	\$41,556	\$0	\$0	\$0	\$0
District Services Complex	19,477,527	115,189	11,734	13,127	3,311,877	19,337,477
District & Auxiliary Modular	423,734	423,734	0	0	0	0
Allocation of DW Costs	3,405,292	1,629,326	0	0	1,775,966	1,775,966
<b>Total District Services</b>	<b>\$23,348,109</b>	<b>\$2,209,805</b>	<b>\$11,734</b>	<b>\$13,127</b>	<b>\$5,087,843</b>	<b>\$21,113,443</b>
<b><u>Districtwide</u></b>						
Prop V Interest - Pending Allocation	\$0	\$0	\$0	\$0	\$15,888,906	\$16,251,403
DW Technology & Tech Infrastructure	31,176,794	20,202,219	360,740	404,936	10,251,990	10,208,899
DW Program Management	15,800,000	11,710,771	1,149,418	1,299,629	1,729,874	1,640,182
DW Othr Prg Costs (Design Stds, CBA, Legal)	3,075,000	2,599,332	14,958	19,212	393,455	441,498
DW Program Contingency (2% of \$398M)	7,960,000	0	0	0	7,960,000	7,960,000
Allocation of DW Costs to the Sites	(58,011,794)	(34,512,322)	(1,525,116)	(1,723,777)	(20,335,319)	(20,250,579)
<b>Total Districtwide</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,888,906</b>	<b>\$16,251,403</b>
 <b>Total Proposition V Budget</b>	 <b>\$398,000,000</b>	 <b>\$248,767,012</b>	 <b>\$14,516,228</b>	 <b>\$16,802,058</b>	 <b>\$132,184,168</b>	 <b>\$134,166,105</b>