Grossmont-Cuyamaca Community College District

2026/2027 Adoption Budget

September 15th, 2026

Presented by Sahar Abushaban

Vice Chancellor – Business Services

2026/2027
California State Enacted Budget
Overview

- On June 29, Governor Newsom signed the Budget Act of 2026 for the 2026/2027 fiscal year
- The enacted State budget is aimed at balancing the budgets for both 2026-27 and 2027-28
- The enacted budget for the California Community Colleges focused on:
  - Maintaining base funding stability
  - Continuing investment in priorities toward achieving Vision 2030
  - The budget provides total additional resources of $2.1 billion to CCC apportionments and categorical programs as compared to the 2025 Budget Act

2026/2027
California Community College
Budget

2026/2027
Enacted State Budget - Highlights

On-Going	January Proposal	May Revision	Enacted Budget
SCFF Statutory Cost of Living Adjustments (COLA)	$240.6 million (2.41%)	$291.9 million (2.87%)	$291.9 million (2.87%)
SCFF Discretionary COLA	$0.0	$146.4 million (1.4%) To fund AB65 to provide paid pregnancy leave up to 14 weeks	$146.4 million (1.4%) To fund AB65 to provide paid pregnancy leave up to 14 weeks $13.3 million provided for hold harmless districts
SCFF Enrollment Growth – 2025-26	$55.3 million (1.0%)	$55.3 million (1.0%)	$55.3 million (1.0%)
SCFF Enrollment Growth – 2026-27	$31.9 million (0.5%)	$33.9 million (0.5%)	$97.8 million (1.5%)
Adopt policy change to fund credit FTES at the higher of the 3-year average or the current year	$0.0	$0.0	$47.7 million

2026/2027
Enacted State Budget - Highlights

On-Going	January Proposal	May Revision	Enacted Budget
Cost of Living Adjustments (COLA) selected categorical programs • EOPS, DSPS, CalWORKs, and CARE • Adult Education programs • Mandates Block Grant	$30.6 million (2.41%)	$36.7 million (2.87%)	$36.7 million (2.87%)
Cost of Living Adjustments (COLA) for Student Equity and Achievement Program (SEA)	$0.0	$0.0	$30.1 million (5.74%)
Calbright College • To support and provide stable funding in base operations as it transitions out of its startup capacity • In addition to the $15 million per year	$38.1 million	$38.1 million	$38.1 million

2026/2027
Enacted State Budget - Highlights

One-Time	**January Proposal**	**May Revision**	**Enacted Budget**
Deferred Maintenance to address maintenance needs and facilities repairs • First time since 2022-23 Budget Act	$120.7 million	$120.7 million	$120.7 million
Student Support Block Grant to provide students with: • food, housing, transportation, & other basic needs • Childcare • Academic or financial aid advising • Legal & other support services • Mental health services & job placement • 2025 Budget included $60 million one-time	$100.0 million	$100.6 million	$147.2 million
Expand Nursing program (3rd year of 5 years funding) • To expand nursing programs & Partnerships • Using Strong Workforce Program funds	$60 million	$60 million	$60 million Includes $15.8 million one-time to supplement the Strong Workforce Program, partially covering this allocation

2026/2027
Enacted State Budget - Highlights

One-Time	January Proposal	May Revision	Enacted Budget
Create Systemwide Common Cloud Data Platform to include: • e-Transcripts • Mapping Articulated Pathways platform • Program Pathways Mapper • To enhance statewide reporting, data sharing across districts and the Chancellor's Office • 2025 budget included $12 million one-time	$36 million (one-time) $5 million (ongoing)	$36 million (one-time) $5 million (ongoing)	$36 million (one-time) $5 million (ongoing
Credit for Prior Learning • Provide opportunities for veterans, working adults & apprentices with a jumpstart of up to one year on completing a degree • Each college received $50,000 in 25-26	$35 million (one-time) $2 million (ongoing)	$35 million (one-time) $2 million (ongoing)	$35 million (one-time) $2 million (ongoing

2026/2027
Enacted State Budget

One-Time	January Proposal	May Revision	Enacted Budget
Dreamer Resource Liaisons	$0.0	$0.0	$71.1 million
LGBTQ+ Centers	$0.0	$0.0	$30 million
Financial Aid Administration Support	$0.0	$0.0	$10 million

2026/2027
GCCCD Adoption Budget

Revenue Assumptions - UGF

- Student Centered Funding Formula
  - Statutory COLA – 2.87%
  - Discretionary COLA – 1.4% - to fund AB65 paid pregnancy leave
    - $6.9 million
  - Growth – 0%
    - 25-26 actual FTES came in lower than anticipated
      - Growth earned was 70 FTES
- No State Deficit
- Interest Income
  - Estimated at $3M
- Adjunct Office Hours State reimbursement same as prior year
  - 25-26 reimbursement was at 26% vs. 90% anticipated
  - Additional cost to the district of $1.1 million
- Adjunct Health Benefits State reimbursement at 100% of estimated cost

Expenditure Assumptions - UGF

- Salary Increases
  - Includes step increases
  - Includes Salary Equity for CSEA & AA
  - Includes 3.5% salary increase

- PERS rate = 26.40%
  - 1.5% decrease from PY

- STRS rate = 19.10%
  - no changes from PY

- Health & Welfare Benefits Rate Increases:
  - Kaiser – 4.5%
  - VEBA Direct – 10%
  - UHC – 10.5%
  - Total estimated Benefit cost $24.3 million
  - $1.7 million increase

- Paid Pregnancy Leave Estimates at $750K

Health Benefits Rates Comparison

	Annual Rates per Employee										
	2027	% Incr. from PY	2026	% Incr. from PY	2025	% Incr. from PY	2024	% Incr. from PY	2023	% Incr. from PY	2022
Kaiser											
Single	$11,796	4.8%	$11,256	11.7%	$10,080	6.6%	$9,456	12.4%	$8,412	6.4%	$7,908
Employee + 1	$23,280	4.8%	$22,224	11.7%	$19,896	6.8%	$18,636	12.0%	$16,644	6.6%	$15,612
Employee + Family	$32,808	4.8%	$31,320	11.7%	$28,044	6.8%	$26,268	11.9%	$23,472	6.7%	$22,008
VEBA Direct HMO											
Single	$11,952	10.1%	$10,860	8.5%	$10,008	5.4%	$9,492	5.5%	$9,000	2.6%	$8,772
Employee + 1	$23,760	10.0%	$21,600	8.5%	$19,908	5.4%	$18,888	5.5%	$17,904	2.5%	$17,460
Employee + Family	$33,336	10.0%	$30,300	8.5%	$27,924	5.4%	$26,496	5.4%	$25,128	2.6%	$24,492
UHC Harmony											
Single	$12,060	12.3%	$10,740	10.0%	$9,768	6.3%	$9,192	7.7%	$8,532	3.3%	$8,256
Employee + 1	$23,748	12.3%	$21,144	10.0%	$19,224	6.0%	$18,132	7.7%	$16,836	3.3%	$16,296
Employee + Family	$33,288	12.3%	$29,640	10.0%	$26,952	5.9%	$25,452	7.7%	$23,628	3.4%	$22,860
UHC Alliance $20/$30											
Single	$13,716	12.2%	$12,228	8.9%	$11,232	6.2%	$10,572	8.0%	$9,792	3.4%	$9,468
Employee + 1	$25,440	12.2%	$22,668	8.8%	$20,832	0.9%	$20,652	8.0%	$19,128	3.6%	$18,456
Employee + Family	$35,580	12.2%	$31,704	8.8%	$29,136	0.7%	$28,920	8.0%	$26,784	3.7%	$25,824

2026/2027
Adoption Budget Summary

Summary of All District Funds Available

General Fund:	
Unrestricted	$197,962,095
Restricted	147,907,893
Total General Fund	**$345,869,988**
Total Supplemental Funds	$251,822,837
Total Funds Available	**$597,692,825**

2026/2027
Adoption Budget Summary

Summary of Supplemental Funds Available

College Bookstore Commission	$1,480,110
GC Child Development	225,525
CC Child Development	374,386
ASGC	543,021
ASCC	200,688
CC Student Center	563,439
GC Student Rep Fee	364,210
CC Student Rep Fee	121,495
CC Ornamental Horticulture	225,645
Other Post-Employer Benefits	22,782,140
Capital Outlay Projects	107,645,646
Prop V Construction	117,296,532*
Total Supplemental Funds	**$251,822,837**

**Includes $42M anticipated future bond sales*

Unrestricted General Fund

Unrestricted General Fund Summary

	2024-2025 Actual	2025-2026 Actual	2026-2027 Adoption Budget
Beginning Balance	$7,191,815	$4,825,002	$5,003,845
Plus: Revenue	$162,771,097	$166,415,523	$176,143,559
Less: Expenditures	$147,393,551	$150,492,680	$178,793,404
Ending Balance Pre Transfer to Deferred Maintenance	**$22,314,966**	**$20,437,845**	**$2,354,000**
Transfer to Deferred Maintenance	$17,489,964	$15,434,000	$2,354,000
Ending Balance	**$4,825,002**	**$5,003,845**	**$0**
Contingency Reserve	**$16,504,691**	**$16,814,691**	**$16,814,691**

Unrestricted General Fund Revenue

	2024-2025 Actual	2025-2026 Actual	2026-2027 Adoption Budget
SCFF	$143,355,845	$149,681,621	$156,712,543 89.5%
PY SCFF Adjustment	$194,214	$1,321,121	$0
State Revenue	$10,012,770	$10,711,648	$11,816,367
Local Revenue	$8,296,084	$7,767,508	$7,614,649
Total Revenue	**$161,858,913**	**$169,481,898**	**$174,986,360**
Transfers In/Out	$912,184	($3,066,375)	$1,157,199

Unrestricted General Fund Expenditures

	2024-2025 Actual	2025-2026 Actual	2026-2027 Adoption Budget
Salaries	$88,124,663	$89,170,643	$101,151,037
Benefits	$38,531,819	$40,548,635	$45,322,026
Operating Expenses	$20,737,069	$20,773,402	$32,320,341
Total Expenditures	**$147,393,551**	**$150,492,680**	**$178,793,404**
Transfer to Deferred Maintenance	$17,489,964	$15,434,000	$2,354,000

Reserves - UGF

- BP 6250 Budget and Reserve Management

    - **Contingency Reserve** = $16.8 million
        - Per BP 6250, reserves level will be at 2 months of total operating expenditures

        - **For FY 2026-2027 Budget**
            - ❖ One month of total operating expenditures = $17.6 million
            - ❖ Two month of total operating expenditures = $35.2 million
            - ❖ $16.8 million = 48% of 2 months of total operating expenditures

Resident FTES Comparison

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Actuals
Grossmont College	8,192	8,634	10,432	10,924	10,927
Cuyamaca College	4,362	4,655	5,697	5,759	5,916
Total FTES	**12,554**	**13,289**	**16,129**	**16,683**	**16,843**
Compared to PY	-12%	6%	21%	3%	1%
Compared to Pre-Covid Level					-5%

COMMENTS/
QUESTIONS??