



GROSSMONT-CUYAMACA
COMMUNITY COLLEGE DISTRICT

2026-2027

TENTATIVE BUDGET

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on
Tuesday, June 9, 2026, at 5:15 p.m. in Griffin Gate, Room 60-180 Grossmont College
8800 Grossmont College Drive, El Cajon, CA 92020

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.

Governing Board and Administration

Governing Board

Debbie Justeson, President

Julie Schorr, Vice President

Elena Adams, Board Clerk

Brad Monroe, Board Member

Cindy Page, Board Member

Yaritza Garcia, Cuyamaca College Student Trustee

Joseph Anthony Cruz, 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

Grossmont-Cuyamaca Community College District
Tentative Budget
 Table of Contents

Summary of Funds Available by Fund	1
Summary of FTES.....	2
<u>General Fund:</u>	
Summary of Operations and Ending Balances	
Combined	3
Unrestricted	4
Restricted.....	5
Income Graphs	6
Income Statement	
Combined	7
Unrestricted	8
Restricted.....	9
Detail of Restricted Income.....	10
Expenditure Statement	
Total All Sites	
Combined	11
Unrestricted	12
Restricted.....	13
Graphs.....	14
Grossmont College	
Combined	15
Unrestricted	16
Restricted.....	17
Graphs.....	18
Cuyamaca College	
Combined	19
Unrestricted	20
Restricted.....	21
Graphs.....	22
District Services	
Combined	23
Unrestricted	24
Restricted.....	25
Graphs.....	26
Districtwide Commitments	
Combined	27
Unrestricted	28
Restricted.....	29
Graphs.....	30

Grossmont-Cuyamaca Community College District
Summary of Funds Available
All District Funds
Fiscal Year 2026-2027

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

General Fund: (Pages 3-30)	Tentative Budget
Unrestricted	\$ 196,453,748
Restricted	142,998,915
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Total General Fund	\$ 339,452,663

Supplemental Funds:

College Bookstore Special Revenue	\$ 1,433,884
Grossmont Child Development Center	214,870
Cuyamaca Child Development Center	355,863
Associated Students of Grossmont College	525,824
Associated Students of Cuyamaca College	199,687
Cuyamaca College Student Center	564,162
Grossmont College Student Representation Fee	387,934
Cuyamaca College Student Representation Fee	160,349
Cuyamaca Ornamental Horticulture	191,256
Other Post-Employment Benefits (OPEB)	22,132,059
Capital Outlay Projects	99,224,196
Proposition V Construction	112,137,739
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Includes \$42M anticipated future bond sales

Total Supplemental Funds \$ 237,527,823

Total Funds Available \$ 576,980,486

**Grossmont-Cuyamaca Community College District
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
<u>RESIDENT FTES:</u>					
Grossmont College					
Credit	8,593	9,845	10,010	10,051	10,205
Non Credit	36	47	82	100	100
Summer Pullback	5	540	832	1,209	1,396
Total FTES	8,634	10,432	10,924	11,360	11,701
Cuyamaca College					
Credit	4,653	5,336	5,236	5,324	5,470
Non Credit	1	1	3	3	3
Summer Pullback	1	360	520	496	525
Total FTES	4,655	5,697	5,759	5,823	5,998
Total Resident FTES	13,289	16,129	16,683	17,183	17,699

Calculation of Credit 3 Year Average FTES for SCFF					
Total Resident FTES	13,289	16,129	16,683	17,183	17,699
Less Noncredit FTES	37	48	85	103	106
Less Special Admit/HS Dual Enrollm	612	784	876	962	991
Less Incarcerated Students	3	4	2	2	2
Credit Only FTES - SCFF	12,637	15,293	15,720	16,116	16,600
Credit 3 Year Average FTES	12,852	13,320	14,550	15,710	16,145
<i>* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES</i>					

NON RESIDENT FTES:

Grossmont College	305	344	386	326	335
Cuyamaca College	54	62	69	44	45
Total Non Resident FTES	360	406	455	370	380

TOTAL RESIDENT & NON RESIDENT FTES:

Grossmont College	8,939	10,776	11,310	11,686	12,036
Cuyamaca College	4,709	5,759	5,828	5,867	6,043
Total FTES	13,648	16,535	17,138	17,553	18,079

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

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$50,803,141	\$68,736,426	\$81,725,970	\$67,420,715	\$65,057,581
Prior Year Adjustments	0	0	(579)	0	0
Adjusted Beginning Balance	\$50,803,141	\$68,736,426	\$81,725,391	\$67,420,715	\$65,057,581
Income	\$246,530,100	\$263,379,982	\$250,377,010	\$254,109,702	\$274,395,082
Transfers Between Restricted & Unrestricted	0	0	0	0	0
Total Income	\$246,530,100	\$263,379,982	\$250,377,010	\$254,109,702	\$274,395,082
Total Funds Available for Distribution	\$297,333,241	\$332,116,408	\$332,102,401	\$321,530,417	\$339,452,663
Less Expenditures	228,596,815	250,390,438	264,681,686	256,472,836	315,969,388
Total Ending Balance	<u>\$68,736,426</u>	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$65,057,581</u>	<u>\$23,483,275</u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$43,437,147	\$55,043,180	\$42,922,126	\$40,371,825	\$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	430,569	0
Parking Fund	1,468,115	1,789,675	1,008,606	1,138,564	0
Contingency Board Reserve	15,590,653	16,250,875	16,504,691	16,689,191	16,689,191
Total Ending Balance	<u>\$68,736,426</u>	<u>\$81,725,970</u>	<u>\$67,420,715</u>	<u>\$65,057,581</u>	<u>\$23,483,275</u>

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

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$21,658,346	\$28,931,747	\$23,442,690	\$21,329,693	\$22,337,261
Prior Year Adjustments	0	0	(579)	0	0
Adjusted Beginning Balance	<u>\$21,658,346</u>	<u>\$28,931,747</u>	<u>\$23,442,111</u>	<u>\$21,329,693</u>	<u>\$22,337,261</u>
Income	\$146,860,396	\$161,577,488	\$161,858,913	\$168,466,673	\$174,116,487
Transfers Between Restricted & Unrestricted	(11,675,610)	(17,826,009)	912,184	(1,830,875)	0
Total Income	<u>\$135,184,786</u>	<u>\$143,751,479</u>	<u>\$162,771,097</u>	<u>\$166,635,798</u>	<u>\$174,116,487</u>
Total Funds Available for Distribution	<u>\$156,843,132</u>	<u>\$172,683,226</u>	<u>\$186,213,208</u>	<u>\$187,965,491</u>	<u>\$196,453,748</u>
Less Expenditures	127,911,385	149,240,536	164,883,515	165,628,230	179,764,557 *
Total Ending Balance	<u><u>\$28,931,747</u></u>	<u><u>\$23,442,690</u></u>	<u><u>\$21,329,693</u></u>	<u><u>\$22,337,261</u></u>	<u><u>\$16,689,191</u></u>

ANALYSIS OF ENDING BALANCE:

Committed Reserves:

Site Budget Commitments	\$11,853,869	\$5,660,554	\$4,749,235	\$5,648,070	\$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
Contingency Board Reserve	15,590,653	16,250,875	16,504,691	16,689,191	16,689,191
Total Ending Balance	<u><u>\$28,931,747</u></u>	<u><u>\$23,442,690</u></u>	<u><u>\$21,329,693</u></u>	<u><u>\$22,337,261</u></u>	<u><u>\$16,689,191</u></u>

* Budget includes Site Beginning Balance of \$5,648,070

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

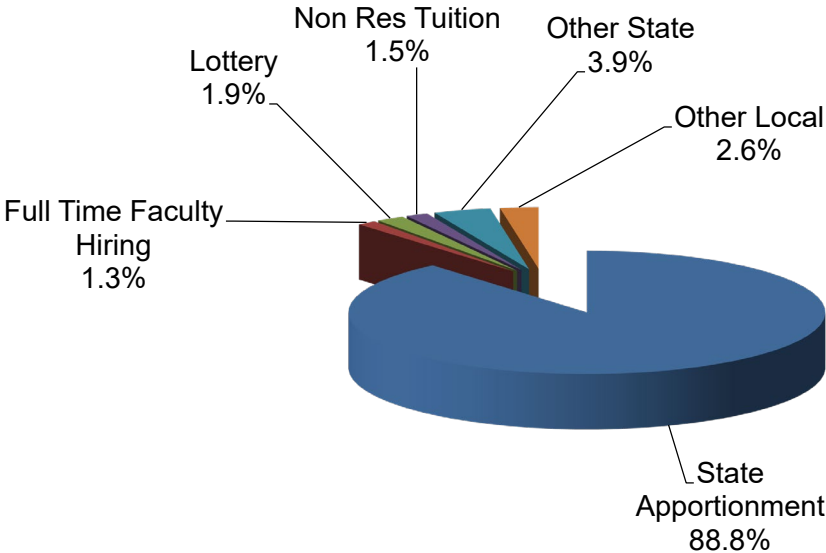
	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
SUMMARY OF OPERATIONS:					
Beginning Balance	\$29,144,795	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320
Prior Year Adjustments	0	0	0	0	0
Adjusted Beginning Balance	\$29,144,795	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320
Income	\$99,669,704	\$101,802,494	\$88,518,097	\$85,643,029	\$100,278,595
Transfers Between Restricted & Unrestricted	11,675,610	17,826,009	(912,184)	1,830,875	0
Total Income	\$111,345,314	\$119,628,503	\$87,605,913	\$87,473,904	\$100,278,595
Total Funds Available for Distribution	\$140,490,109	\$159,433,182	\$145,889,193	\$133,564,926	\$142,998,915
Less Expenditures	100,685,430	101,149,902	99,798,171	90,844,606	136,204,831
Total Ending Balance	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320	\$6,794,084

ANALYSIS OF ENDING BALANCE:

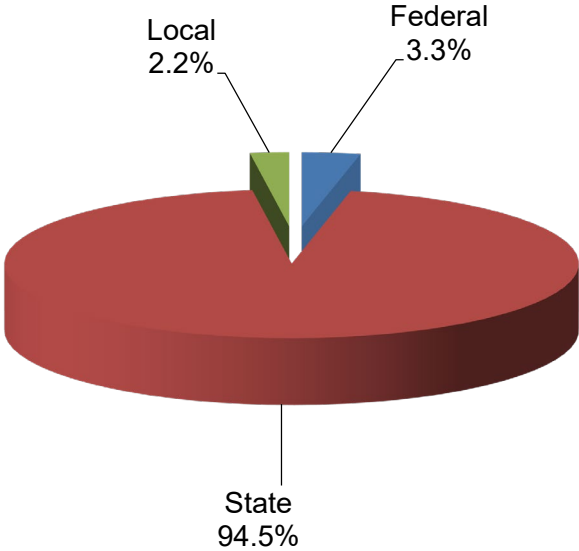
Committed Reserves:

Site Budget Commitments	\$31,583,278	\$49,382,626	\$38,172,891	\$34,723,755	\$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	430,569	0
Parking Fund	1,468,115	1,789,675	1,008,606	1,138,564	0
Contingency Board Reserve	N/A	N/A	N/A	N/A	N/A
Total Ending Balance	\$39,804,679	\$58,283,280	\$46,091,022	\$42,720,320	\$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

INCOME:	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
Federal:					
Categorical Funds	\$3,621,718	\$3,136,600	\$3,014,540	\$3,384,657	\$3,341,577
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>\$3,384,657</u>	<u>\$3,341,577</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$130,706,811	\$141,450,911	\$143,355,845	\$148,845,296	\$154,552,885
State Revenue Deficit to Apport	(1,242,854)	0	0	0	0
Prior Year Adjustment	397,096	1,340,154	194,214	1,278,134	0
Total State General Revenue	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$150,123,430</u>	<u>\$154,552,885</u>
State Other:					
Categorical Funds	\$42,227,166	\$55,177,707	\$48,416,750	\$22,719,173	\$33,287,717
Grants	2,211,923	3,298,127	3,712,314	5,118,525	7,118,705
Student Equity & Achievement Prg	7,419,407	8,559,590	8,278,378	8,086,725	10,480,088
Lottery	5,694,218	5,657,751	4,561,174	4,424,665	4,421,613
State Block Grants	6,598,648	1,537,246	596,806	606,529	606,529
Student Financial Aid Admin	1,186,645	1,158,463	1,132,532	1,406,780	1,186,995
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	1,934,873	5,519,485
Part-Time Faculty Compensation (Parity)	403,652	397,545	366,572	377,010	377,010
Part-Time Faculty Office Hours Reimb.	594,096	505,421	880,999	1,463,534	1,460,346
Part-Time Faculty Health Benefits Reimb.	1,593,965	2,062,802	2,544,547	3,241,028	4,069,597
Regional Pass-through	14,149,605	16,171,281	17,011,822	40,141,715	36,242,223
Total State Other	<u>\$85,912,511</u>	<u>\$105,363,477</u>	<u>\$93,901,164</u>	<u>\$91,867,308</u>	<u>\$107,117,059</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$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	758,961	971,000
Interest	2,664,661	5,161,817	4,178,761	2,500,000	2,500,000
Parking Fees & Fines	13,175	9,928	36,144	356,018	356,263
Tuition - Out of State	879,085	678,681	1,306,202	1,645,921	1,350,000
Tuition - International Student	1,338,472	2,068,854	1,821,646	1,680,595	1,255,000
Other Student Fees	0	0	0	0	0
Other Local	1,694,693	1,691,245	1,588,055	1,641,012	1,620,625
Total Local	<u>\$7,448,927</u>	<u>\$10,747,308</u>	<u>\$9,845,676</u>	<u>\$8,692,507</u>	<u>\$8,223,283</u>
Other:					
Inter/Intra-Fund Transfers	\$467,027	\$0	\$0	\$0	\$0
Transfers In - from OPEB	1,078,721	0	0	0	1,160,278
Sale of Equipment/Surplus	25,963	102,777	65,571	41,800	0
Total Other Sources	<u>\$1,571,712</u>	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$41,800</u>	<u>\$1,160,278</u>
TOTAL INCOME	<u><u>\$246,530,100</u></u>	<u><u>\$263,379,982</u></u>	<u><u>\$250,377,010</u></u>	<u><u>\$254,109,702</u></u>	<u><u>\$274,395,082</u></u>

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

INCOME:	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
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	\$148,845,296	\$154,552,885
State Revenue Deficit to Apport	(1,242,854)	0	0	0	0
Prior Year Adjustment	397,096	1,340,154	194,214	1,278,134	0
Total State General Revenue	<u>\$129,861,053</u>	<u>\$142,791,065</u>	<u>\$143,550,059</u>	<u>\$150,123,430</u>	<u>\$154,552,885</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	3,256,410	3,256,410
State Block Grants	556,709	594,507	596,806	606,529	606,529
Student Financial Aid Admin	233,714	187,640	191,650	217,831	217,831
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	377,010	377,010
Part-Time Faculty Office Hours Reimb.	594,096	505,421	880,999	1,463,534	1,460,346
Part-Time Faculty Health Benefits Reimb.	1,593,965	2,062,802	2,544,547	3,241,028	4,069,597
Total State Other	<u>\$9,526,189</u>	<u>\$9,814,826</u>	<u>\$10,012,770</u>	<u>\$11,509,093</u>	<u>\$12,334,474</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	2,500,000	2,500,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	879,085	678,681	1,306,202	1,645,921	1,350,000
Tuition - International Student	1,338,472	2,068,854	1,821,646	1,680,595	1,255,000
Other Student Fees	0	0	0	0	0
Other Local	1,351,577	852,841	824,019	855,834	853,850
Total Local	<u>\$6,368,469</u>	<u>\$8,868,820</u>	<u>\$8,230,513</u>	<u>\$6,792,350</u>	<u>\$6,068,850</u>
Other:					
Inter/Intra-Fund Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In - from OPEB	1,078,721	0	0	0	1,160,278
Sale of Equipment/Surplus	25,963	102,777	65,571	41,800	0
Total Other Sources	<u>\$1,104,685</u>	<u>\$102,777</u>	<u>\$65,571</u>	<u>\$41,800</u>	<u>\$1,160,278</u>
TOTAL INCOME	<u><u>\$146,860,396</u></u>	<u><u>\$161,577,488</u></u>	<u><u>\$161,858,913</u></u>	<u><u>\$168,466,673</u></u>	<u><u>\$174,116,487</u></u>

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

INCOME:	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
Federal:					
Categorical Funds	\$3,621,718	\$3,136,600	\$3,014,540	\$3,384,657	\$3,341,577
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>\$3,384,657</u>	<u>\$3,341,577</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	\$22,719,173	\$33,287,717
Grants	2,211,923	3,298,127	3,712,314	5,118,525	7,118,705
Student Equity & Achievement Prg	7,419,407	8,559,590	8,278,378	8,086,725	10,480,088
Lottery	1,896,916	1,937,591	1,475,729	1,168,255	1,165,203
State Block Grants	6,041,939	942,739	0	0	0
Student Financial Aid Admin	952,931	970,823	940,882	1,188,949	969,164
Full-Time Faculty Hiring	0	0	0	0	0
Other State	1,486,435	8,490,793	4,052,519	1,934,873	5,519,485
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	40,141,715	36,242,223
Revenue Shortfall	0	0	0	0	0
Total State Other	<u>\$76,386,322</u>	<u>\$95,548,651</u>	<u>\$83,888,394</u>	<u>\$80,358,215</u>	<u>\$94,782,585</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$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	758,961	971,000
Interest	75	4,589	5,518	0	0
Parking Fees & Fines	13,175	9,928	36,144	356,018	356,263
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	785,178	766,775
Revenue Shortfall	0	0	0	0	0
Total Local	<u>\$1,080,458</u>	<u>\$1,878,488</u>	<u>\$1,615,163</u>	<u>\$1,900,157</u>	<u>\$2,154,433</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>
TOTAL INCOME	<u><u>\$99,669,704</u></u>	<u><u>\$101,802,494</u></u>	<u><u>\$88,518,097</u></u>	<u><u>\$85,643,029</u></u>	<u><u>\$100,278,595</u></u>

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

	Tentative Budget 26/27
Federal	
Bi National Border Health Grants	\$565,957
Child Development (Childcare Food, Foster Care, Head Start)	848,543
Financial Aid Administrative Allowance	222,780
Perkins Vocational Technical Education Act (VTEA)	733,767
Temporary Assistance for Needy Families (TANF) Federal Portion	117,326
TRIO Educational Opportunity Centers Grant	241,332
Veterans Education & Resource Center	91,460
Workstudy	520,412
TOTAL FEDERAL	\$3,341,577
State	
Categoricals	
AB19 California College Promise	\$2,027,519
Basic Needs Centers & Support Staff	1,633,671
California Work Opportunities and Responsibility to Kids (CalWORKs)	3,182,770
Classified Professional Development Block Grant	78,001
Common Course Numbering	1,510,682
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,144,847
Cooperative Agencies Resources for Education (CARE)	914,739
Credit for Prior Learning	100,000
Disabled Students Programs & Services (DSPS)	3,154,760
Equitable Placement, Support & Completion	249,156
Extended Opportunities, Programs & Services (EOPS)	4,462,680
Financial Aid Administrative Allowance	969,164
Financial Aid Technology	144,805
Guided Pathways	136,618
Homeless & Housing Insecurity Program	1,024,455
Staff Development & Staff Diversity	409,320
Strong Workforce	3,294,835
Strong Workforce - Regional (pass-through)	8,815,577
Strong Workforce - Regional K-12 (pass-through)	15,068,350
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills In	10,480,088
Student Success Completion (formerly FT Std Success, CC Completion)	7,048,954
Student Support Block Grant	889,698
Student Transfer Achievement Reform Act	619,792
Temporary Assistance for Needy Families (TANF - 50% State portion)	117,324
Veterans Resource Center Allocation	1,143,091
Total State Categoricals	\$68,620,896
Grants	
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,559,515
Enrollment Growth & Retention	190,862
Funds for Student Success - Middle College High School	131,142
Math, Engineering & Science Achievement Program (MESA)	1,044,229
Rebuilding Nursing Infrastructure	1,022,967
Regional Collaboration & Coordination (pass-through)	1,375,406
Regional K-16 Education Collaboratives (pass-through)	217,158
Rising Scholars	654,232
Zero Textbook Cost	1,515,758
Total State Grants	\$8,711,269
Other State Restricted Funds	
California Adult Education Program (Regional pass-through)	\$10,765,732
Proposition 20- Restricted Lottery Funds	1,165,203
Student Retention & Enrollment Outreach (one-time)	1,100,132
Other State Revenue	4,419,353
Total Other	\$17,450,420
TOTAL STATE	\$94,782,585
Local	
Community Services	60,395
Health Fees	971,000
Parking Fees & Fines	356,263
Other Miscellaneous Grants	766,775
TOTAL LOCAL	\$2,154,433
TOTAL RESTRICTED INCOME	\$100,278,595

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

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$22,142,907	\$26,225,184	\$26,741,541	\$24,988,681	\$27,134,977
12 Contract Adm, Counselors, Librarians	10,799,593	12,733,664	13,561,389	13,553,251	14,127,368
13 Hourly Teachers	18,865,472	20,768,245	24,014,390	24,109,259	24,966,044
14 Hourly Adm, Counselors, Librarians	4,249,245	4,294,725	4,671,084	3,726,391	7,671,416
Object Group 1000 Total	<u>\$56,057,217</u>	<u>\$64,021,818</u>	<u>\$68,988,404</u>	<u>\$66,377,582</u>	<u>\$73,899,805</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$25,559,467	\$28,972,442	\$31,127,116	\$31,293,238	\$39,247,547
22 Contract Instructional Aides	2,747,122	3,016,928	3,337,668	3,163,226	3,486,691
23 Hourly Non-Instructional	3,347,001	3,795,368	3,429,483	3,305,207	5,577,467
24 Hourly Instructional Aides	2,022,553	2,213,047	2,296,747	1,139,910	2,624,005
Object Group 2000 Total	<u>\$33,676,143</u>	<u>\$37,997,785</u>	<u>\$40,191,014</u>	<u>\$38,901,581</u>	<u>\$50,935,710</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$36,676,127	\$40,632,942	\$44,149,802	\$44,077,804	\$50,649,284
3x Early Retirement & Retiree Benefits	1,350,040	1,473,229	1,524,581	315,831	1,260,278
Object Group 3000 Total	<u>\$38,026,167</u>	<u>\$42,106,171</u>	<u>\$45,674,383</u>	<u>\$44,393,635</u>	<u>\$51,909,562</u>
SUPPLIES:					
4x Supplies	\$5,265,267	\$3,174,921	\$3,960,715	\$7,787,672	\$18,595,422
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$49,355,709	\$61,912,847	\$54,995,419	\$52,889,402	\$63,870,571
52 Travel and Mileage	765,353	1,029,456	1,005,652	984,862	2,218,761
53 Fees, Software, Memberships, Dues	1,936,849	2,816,577	1,818,819	2,915,734	4,724,555
54 Insurance	1,031,751	1,388,868	1,887,093	2,296,809	2,085,011
55 Utilities and Operations	5,049,233	5,798,434	6,782,966	7,238,465	8,300,834
56 Rents, Repairs & Maintenance	2,579,776	2,755,206	2,485,877	3,696,273	8,576,925
57 Audits, Interest, and Legals	628,179	519,430	381,019	596,557	1,989,500
58 Advertising, Postage & Other Operating	230,770	240,023	2,029,312	282,928	289,131
59 Other Holding	0	0	0	0	1,881,941
Object Group 5000 Total	<u>\$61,577,620</u>	<u>\$76,460,841</u>	<u>\$71,386,157</u>	<u>\$70,901,030</u>	<u>\$93,937,229</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,529	\$3,960	\$12,105	\$100,000
62 Building Alterations	4,762,469	2,017,661	663,026	84,000	0
63 Books	36,076	135,016	81,555	73,937	0
64 Equipment	6,970,175	2,666,861	3,178,442	4,392,018	9,551,682
Object Group 6000 Total	<u>\$11,768,720</u>	<u>\$4,825,067</u>	<u>\$3,926,983</u>	<u>\$4,562,060</u>	<u>\$9,651,682</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	14,294,488	12,108,131	20,524,661	12,769,724	2,688,697
75/76 Std Financial Aid & Othr Pymts to Stdts	7,931,193	9,695,704	10,029,369	10,779,552	14,351,281
Object Group 7000 Total	<u>\$22,225,681</u>	<u>\$21,803,835</u>	<u>\$30,554,030</u>	<u>\$23,549,276</u>	<u>\$17,039,978</u>
Total Expenditures	<u>\$228,596,815</u>	<u>\$250,390,438</u>	<u>\$264,681,686</u>	<u>\$256,472,836</u>	<u>\$315,969,388</u>

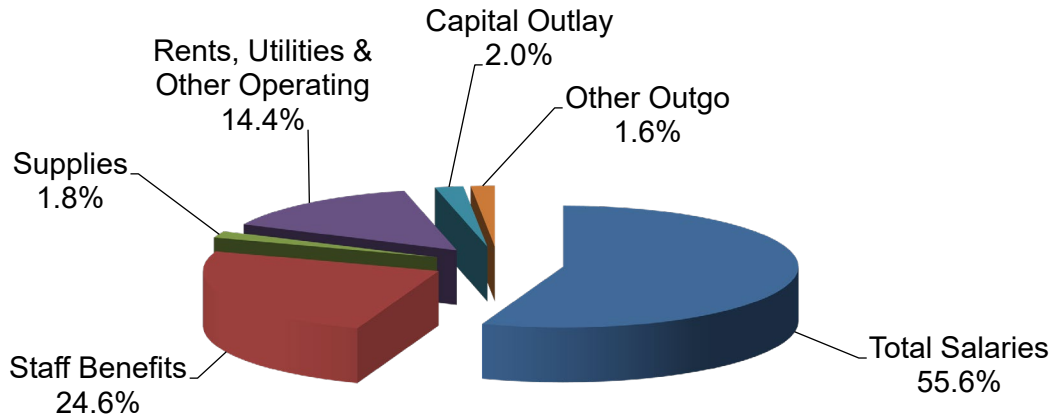
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,431,569	\$25,620,053	\$25,455,055	\$24,799,104	\$26,916,432
12 Contract Adm, Counselors, Librarians	7,668,588	9,345,272	9,808,735	9,845,705	10,286,332
13 Hourly Teachers	18,062,902	20,489,058	23,449,344	23,957,505	24,498,277
14 Hourly Adm, Counselors, Librarians	827,037	764,244	818,954	803,470	1,273,846
Object Group 1000 Total	<u>\$47,990,096</u>	<u>\$56,218,627</u>	<u>\$59,532,088</u>	<u>\$59,405,784</u>	<u>\$62,974,887</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,272,434	\$22,879,085	\$24,377,199	\$25,281,940	\$32,188,895
22 Contract Instructional Aides	2,313,678	2,481,114	2,642,625	2,522,021	2,788,494
23 Hourly Non-Instructional	1,400,031	1,107,132	1,191,932	1,163,081	1,283,095
24 Hourly Instructional Aides	331,635	380,606	380,819	287,139	701,707
Object Group 2000 Total	<u>\$24,317,778</u>	<u>\$26,847,937</u>	<u>\$28,592,575</u>	<u>\$29,254,181</u>	<u>\$36,962,191</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$30,619,305	\$34,277,651	\$37,007,238	\$38,016,037	\$43,016,851
3x Early Retirement & Retiree Benefits	1,350,040	1,473,229	1,524,581	315,831	1,260,278
Object Group 3000 Total	<u>\$31,969,345</u>	<u>\$35,750,880</u>	<u>\$38,531,819</u>	<u>\$38,331,868</u>	<u>\$44,277,129</u>
SUPPLIES:					
4x Supplies	\$1,185,362	\$1,159,759	\$1,220,306	\$2,743,647	\$3,207,821
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,152,197	\$3,878,405	\$4,135,720	\$4,380,996	\$7,437,696
52 Travel and Mileage	421,343	511,920	556,507	583,934	749,771
53 Fees, Software, Memberships, Dues	1,213,502	2,286,700	1,402,780	1,826,477	2,355,626
54 Insurance	955,424	1,306,477	1,797,296	1,813,440	1,842,730
55 Utilities and Operations	4,660,501	5,343,545	6,268,982	6,624,855	6,875,511
56 Rents, Repairs & Maintenance	2,466,099	2,563,364	2,411,033	3,564,189	5,963,034
57 Audits, Interest, and Legals	620,218	517,984	381,019	596,557	489,500
58 Advertising, Postage & Other Operating	94,000	175,791	611,449	234,570	182,177
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>\$19,625,018</u>	<u>\$25,896,045</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,529	\$0	\$3,870	\$0
62 Building Alterations	0	0	0	0	0
63 Books	344	38,411	81,555	62,253	0
64 Equipment	547,111	315,009	1,571,516	3,478,637	3,502,907
Object Group 6000 Total	<u>\$547,455</u>	<u>\$358,949</u>	<u>\$1,653,071</u>	<u>\$3,544,760</u>	<u>\$3,502,907</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,084,877	12,108,131	17,824,661	12,718,697	2,688,697
75/76 Std Financial Aid & Othr Pymts to Stdts	233,188	212,067	(35,791)	4,275	254,880
Object Group 7000 Total	<u>\$9,318,065</u>	<u>\$12,320,198</u>	<u>\$17,788,870</u>	<u>\$12,722,972</u>	<u>\$2,943,577</u>
Total Expenditures	<u><u>\$127,911,385</u></u>	<u><u>\$149,240,536</u></u>	<u><u>\$164,883,515</u></u>	<u><u>\$165,628,230</u></u>	<u><u>\$179,764,557</u></u>

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

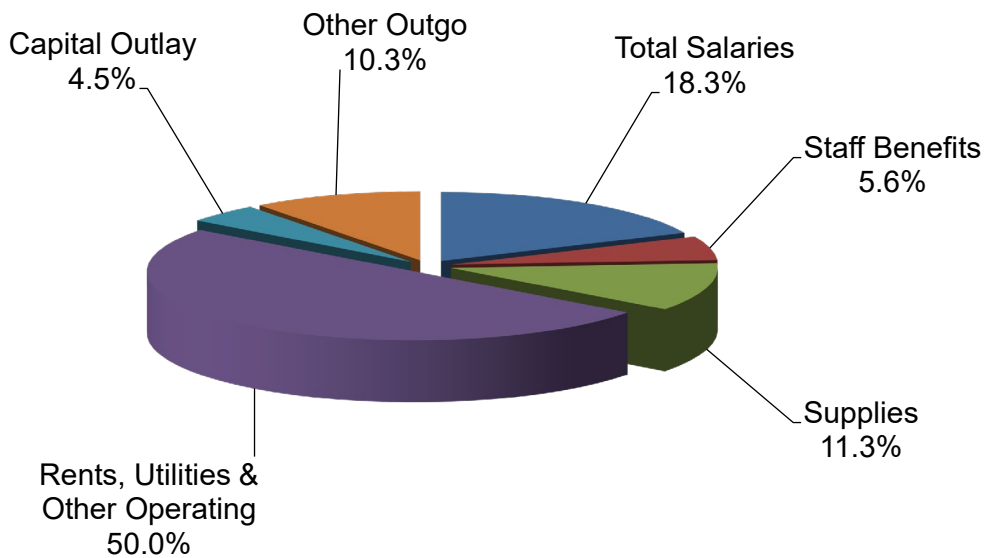
	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$711,338	\$605,131	\$1,286,486	\$189,577	\$218,545
12 Contract Adm, Counselors, Librarians	3,131,005	3,388,392	3,752,654	3,707,546	3,841,036
13 Hourly Teachers	802,570	279,187	565,046	151,754	467,767
14 Hourly Adm, Counselors, Librarians	3,422,208	3,530,481	3,852,130	2,922,921	6,397,570
Object Group 1000 Total	<u>\$8,067,121</u>	<u>\$7,803,191</u>	<u>\$9,456,316</u>	<u>\$6,971,798</u>	<u>\$10,924,918</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,287,033	\$6,093,357	\$6,749,917	\$6,011,298	\$7,058,652
22 Contract Instructional Aides	433,444	535,814	695,043	641,205	698,197
23 Hourly Non-Instructional	1,946,970	2,688,236	2,237,551	2,142,126	4,294,372
24 Hourly Instructional Aides	1,690,918	1,832,441	1,915,928	852,771	1,922,298
Object Group 2000 Total	<u>\$9,358,365</u>	<u>\$11,149,848</u>	<u>\$11,598,439</u>	<u>\$9,647,400</u>	<u>\$13,973,519</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$6,056,822	\$6,355,291	\$7,142,564	\$6,061,767	\$7,632,433
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>\$6,061,767</u>	<u>\$7,632,433</u>
SUPPLIES:					
4x Supplies	\$4,079,905	\$2,015,162	\$2,740,409	\$5,044,025	\$15,387,601
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$47,203,512	\$58,034,442	\$50,859,699	\$48,508,406	\$56,432,875
52 Travel and Mileage	344,010	517,536	449,145	400,928	1,468,990
53 Fees, Software, Memberships, Dues	723,347	529,877	416,039	1,089,257	2,368,929
54 Insurance	76,327	82,391	89,797	483,369	242,281
55 Utilities and Operations	388,732	454,889	513,984	613,610	1,425,323
56 Rents, Repairs & Maintenance	113,677	191,842	74,844	132,084	2,613,891
57 Audits, Interest, and Legals	7,961	1,446	0	0	1,500,000
58 Advertising, Postage & Other Operating	136,770	64,232	1,417,863	48,358	106,954
59 Other Holding	0	0	0	0	1,881,941
Object Group 5000 Total	<u>\$48,994,336</u>	<u>\$59,876,655</u>	<u>\$53,821,371</u>	<u>\$51,276,012</u>	<u>\$68,041,184</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$3,960	\$8,235	\$100,000
62 Building Alterations	4,762,469	2,017,661	663,026	84,000	0
63 Books	35,732	96,605	0	11,684	0
64 Equipment	6,423,064	2,351,852	1,606,926	913,381	6,048,775
Object Group 6000 Total	<u>\$11,221,265</u>	<u>\$4,466,118</u>	<u>\$2,273,912</u>	<u>\$1,017,300</u>	<u>\$6,148,775</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,209,611	0	2,700,000	51,027	0
75/76 Std Financial Aid & Othr Pymts to Stdts	7,698,005	9,483,637	10,065,160	10,775,277	14,096,401
Object Group 7000 Total	<u>\$12,907,616</u>	<u>\$9,483,637</u>	<u>\$12,765,160</u>	<u>\$10,826,304</u>	<u>\$14,096,401</u>
Total Expenditures	<u>\$100,685,430</u>	<u>\$101,149,902</u>	<u>\$99,798,171</u>	<u>\$90,844,606</u>	<u>\$136,204,831</u>

Total All Sites - Unrestricted General Fund



Total Compensation 80.2%

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	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,856,625	\$18,868,125	\$18,452,965	\$18,086,875	\$19,027,133
12 Contract Adm, Counselors, Librarians	6,040,465	7,004,858	7,613,476	7,728,850	8,062,652
13 Hourly Teachers	11,988,991	13,492,866	15,652,310	15,801,409	16,163,374
14 Hourly Adm, Counselors, Librarians	2,409,707	2,752,169	2,703,247	2,005,190	4,236,922
Object Group 1000 Total	<u>\$36,295,788</u>	<u>\$42,118,018</u>	<u>\$44,421,998</u>	<u>\$43,622,324</u>	<u>\$47,490,081</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$10,737,012	\$12,158,985	\$12,512,982	\$12,731,518	\$14,481,477
22 Contract Instructional Aides	1,614,277	1,746,737	1,959,926	1,840,339	2,061,320
23 Hourly Non-Instructional	1,853,293	2,000,925	1,829,925	1,541,666	3,234,698
24 Hourly Instructional Aides	1,305,108	1,543,260	1,583,773	826,061	1,767,885
Object Group 2000 Total	<u>\$15,509,690</u>	<u>\$17,449,907</u>	<u>\$17,886,606</u>	<u>\$16,939,584</u>	<u>\$21,545,380</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$20,755,565	\$23,363,630	\$24,548,050	\$24,659,158	\$27,219,859
3x Early Retirement & Retiree Benefits	46,000	0	41,062	68,000	100,000
Object Group 3000 Total	<u>\$20,801,565</u>	<u>\$23,363,630</u>	<u>\$24,589,112</u>	<u>\$24,727,158</u>	<u>\$27,319,859</u>
SUPPLIES:					
4x Supplies	\$2,098,486	\$1,949,519	\$2,215,810	\$3,232,629	\$10,169,581
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,704,338	\$4,598,985	\$4,367,338	\$5,560,947	\$8,121,187
52 Travel and Mileage	385,142	578,830	538,354	438,262	1,239,680
53 Fees, Software, Memberships, Dues	533,052	457,057	512,124	1,131,248	687,361
54 Insurance	103,730	111,541	117,706	116,682	128,853
55 Utilities and Operations	3,018,014	3,288,026	3,574,993	3,607,943	4,240,100
56 Rents, Repairs & Maintenance	870,778	1,033,814	975,257	1,436,160	3,235,616
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	97,568	67,936	1,186,744	59,501	73,938
59 Other Holding	0	0	0	0	1,881,941
Object Group 5000 Total	<u>\$8,712,622</u>	<u>\$10,136,189</u>	<u>\$11,272,516</u>	<u>\$12,350,743</u>	<u>\$19,608,676</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$12,105	\$100,000
62 Building Alterations	0	10,073	1,312	84,000	0
63 Books	624	82,343	7,392	11,759	0
64 Equipment	814,010	1,658,898	649,309	1,013,977	2,125,667
Object Group 6000 Total	<u>\$814,634</u>	<u>\$1,751,314</u>	<u>\$658,013</u>	<u>\$1,121,841</u>	<u>\$2,225,667</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,404,709	2,620,318	5,668,562	7,147,840	917,840
75/76 Std Financial Aid & Othr Pymts to Stdts	3,414,218	3,870,243	4,508,020	4,092,111	5,806,346
Object Group 7000 Total	<u>\$5,818,927</u>	<u>\$6,490,561</u>	<u>\$10,176,582</u>	<u>\$11,239,951</u>	<u>\$6,724,186</u>
Total Expenditures	<u>\$90,051,712</u>	<u>\$103,259,138</u>	<u>\$111,220,637</u>	<u>\$113,234,230</u>	<u>\$135,083,430</u>

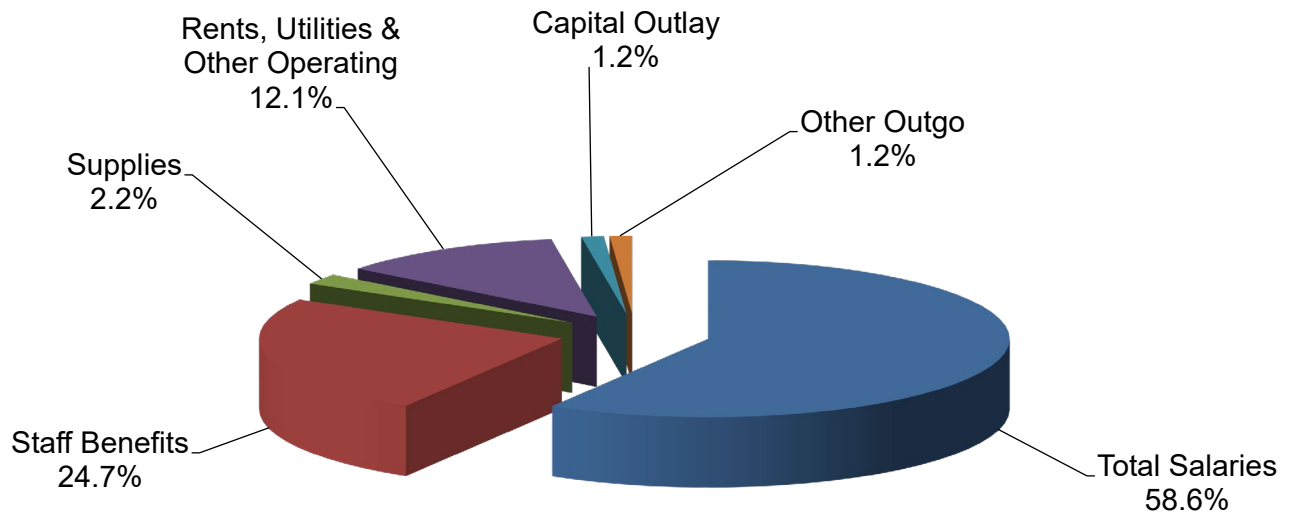
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Grossmont College - - UNRESTRICTED

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$15,543,085	\$18,453,331	\$18,010,649	\$18,008,753	\$18,900,533
12 Contract Adm, Counselors, Librarians	4,200,365	5,214,089	5,392,274	5,284,947	5,627,150
13 Hourly Teachers	11,948,711	13,374,056	15,622,838	15,752,873	15,973,226
14 Hourly Adm, Counselors, Librarians	460,879	433,279	480,639	330,444	600,127
Object Group 1000 Total	<u>\$32,153,040</u>	<u>\$37,474,755</u>	<u>\$39,506,400</u>	<u>\$39,377,017</u>	<u>\$41,101,036</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$8,288,055	\$9,012,324	\$9,085,450	\$9,404,875	\$10,514,800
22 Contract Instructional Aides	1,323,520	1,399,920	1,594,213	1,469,250	1,591,476
23 Hourly Non-Instructional	775,339	647,603	565,108	376,430	682,260
24 Hourly Instructional Aides	173,188	275,491	247,664	245,133	421,967
Object Group 2000 Total	<u>\$10,560,102</u>	<u>\$11,335,338</u>	<u>\$11,492,435</u>	<u>\$11,495,688</u>	<u>\$13,210,503</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$17,658,683	\$19,769,311	\$20,798,799	\$21,090,815	\$22,764,774
3x Early Retirement & Retiree Benefits	46,000	0	41,062	68,000	100,000
Object Group 3000 Total	<u>\$17,704,683</u>	<u>\$19,769,311</u>	<u>\$20,839,861</u>	<u>\$21,158,815</u>	<u>\$22,864,774</u>
SUPPLIES:					
4x Supplies	\$606,767	\$634,279	\$489,421	\$1,225,517	\$2,062,936
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$464,203	\$1,050,208	\$1,386,085	\$1,147,636	\$3,275,380
52 Travel and Mileage	207,482	219,768	208,835	195,088	366,240
53 Fees, Software, Memberships, Dues	293,605	313,700	256,296	215,356	441,950
54 Insurance	51,865	55,770	58,853	58,341	70,000
55 Utilities and Operations	2,824,391	3,035,562	3,325,355	3,444,408	3,818,000
56 Rents, Repairs & Maintenance	803,980	998,860	925,253	1,357,234	3,131,557
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	16,903	7,346	380,701	40,483	59,450
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>\$6,458,546</u>	<u>\$11,162,577</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$3,870	\$0
62 Building Alterations	0	0	0	0	0
63 Books	624	1,287	7,392	11,759	0
64 Equipment	166,427	156,854	160,957	531,689	1,135,411
Object Group 6000 Total	<u>\$167,051</u>	<u>\$158,141</u>	<u>\$168,349</u>	<u>\$547,318</u>	<u>\$1,135,411</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,404,709	2,620,318	5,668,562	7,147,840	917,840
75/76 Std Financial Aid & Othr Pymts to Stdts	232,025	173,700	(64,213)	(725)	194,000
Object Group 7000 Total	<u>\$2,636,734</u>	<u>\$2,794,018</u>	<u>\$5,604,349</u>	<u>\$7,147,115</u>	<u>\$1,111,840</u>
Total Expenditures	<u><u>\$68,490,806</u></u>	<u><u>\$77,847,056</u></u>	<u><u>\$84,642,193</u></u>	<u><u>\$87,410,016</u></u>	<u><u>\$92,649,077</u></u>

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

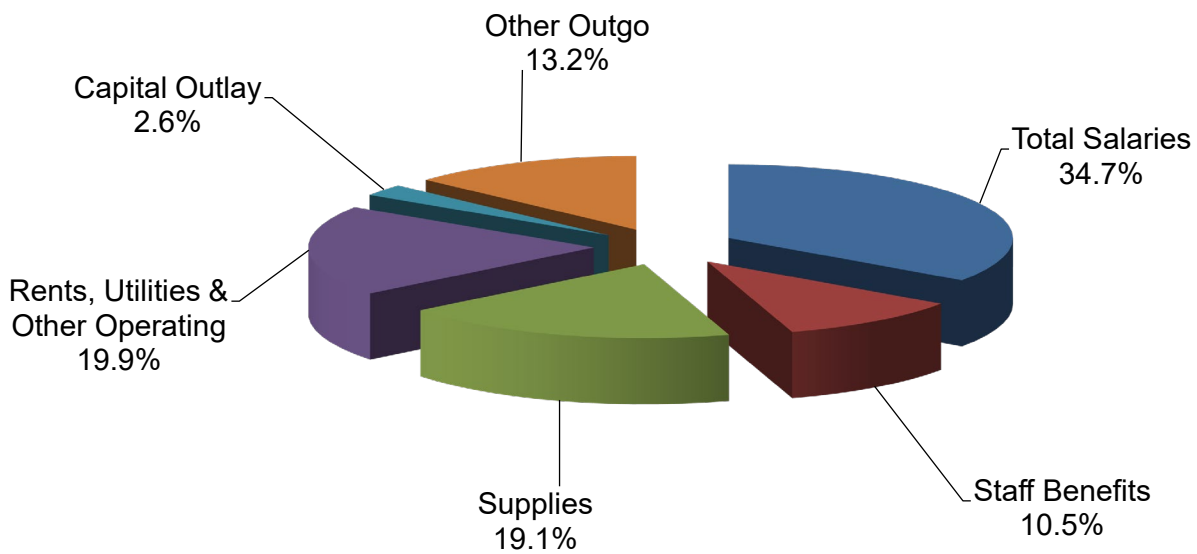
	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$313,540	\$414,794	\$442,316	\$78,122	\$126,600
12 Contract Adm, Counselors, Librarians	1,840,100	1,790,769	2,221,202	2,443,903	2,435,502
13 Hourly Teachers	40,280	118,810	29,472	48,536	190,148
14 Hourly Adm, Counselors, Librarians	1,948,828	2,318,890	2,222,608	1,674,746	3,636,795
Object Group 1000 Total	<u>\$4,142,748</u>	<u>\$4,643,263</u>	<u>\$4,915,598</u>	<u>\$4,245,307</u>	<u>\$6,389,045</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$2,448,957	\$3,146,661	\$3,427,532	\$3,326,643	\$3,966,677
22 Contract Instructional Aides	290,757	346,817	365,713	371,089	469,844
23 Hourly Non-Instructional	1,077,954	1,353,322	1,264,817	1,165,236	2,552,438
24 Hourly Instructional Aides	1,131,920	1,267,769	1,336,109	580,928	1,345,918
Object Group 2000 Total	<u>\$4,949,588</u>	<u>\$6,114,569</u>	<u>\$6,394,171</u>	<u>\$5,443,896</u>	<u>\$8,334,877</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,096,882	\$3,594,319	\$3,749,251	\$3,568,343	\$4,455,085
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>\$3,568,343</u>	<u>\$4,455,085</u>
SUPPLIES:					
4x Supplies	\$1,491,719	\$1,315,240	\$1,726,389	\$2,007,112	\$8,106,645
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$3,240,135	\$3,548,777	\$2,981,253	\$4,413,311	\$4,845,807
52 Travel and Mileage	177,660	359,062	329,519	243,174	873,440
53 Fees, Software, Memberships, Dues	239,447	143,357	255,828	915,892	245,411
54 Insurance	51,865	55,771	58,853	58,341	58,853
55 Utilities and Operations	193,623	252,464	249,638	163,535	422,100
56 Rents, Repairs & Maintenance	66,798	34,954	50,004	78,926	104,059
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	80,665	60,590	806,043	19,018	14,488
59 Other Holding	0	0	0	0	1,881,941
Object Group 5000 Total	<u>\$4,050,193</u>	<u>\$4,454,975</u>	<u>\$4,731,138</u>	<u>\$5,892,197</u>	<u>\$8,446,099</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$8,235	\$100,000
62 Building Alterations	0	10,073	1,312	84,000	0
63 Books	0	81,056	0	0	0
64 Equipment	647,583	1,502,044	488,352	482,288	990,256
Object Group 6000 Total	<u>\$647,583</u>	<u>\$1,593,173</u>	<u>\$489,664</u>	<u>\$574,523</u>	<u>\$1,090,256</u>
OTHER OUTGO:					
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	4,092,836	5,612,346
Object Group 7000 Total	<u>\$3,182,193</u>	<u>\$3,696,543</u>	<u>\$4,572,233</u>	<u>\$4,092,836</u>	<u>\$5,612,346</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>\$25,824,214</u></u>	<u><u>\$42,434,353</u></u>

Grossmont - Unrestricted General Fund



Total Compensation 83.3%

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	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$6,052,561	\$7,350,732	\$7,592,510	\$6,901,806	\$8,107,844
12 Contract Adm, Counselors, Librarians	3,701,793	4,361,236	4,433,232	4,569,750	4,824,840
13 Hourly Teachers	6,143,200	7,140,471	7,842,102	8,307,850	8,802,670
14 Hourly Adm, Counselors, Librarians	1,448,632	1,537,293	1,900,577	1,721,201	3,434,494
Object Group 1000 Total	<u>\$17,346,186</u>	<u>\$20,389,732</u>	<u>\$21,768,421</u>	<u>\$21,500,607</u>	<u>\$25,169,848</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,398,615	\$7,408,237	\$7,802,758	\$8,380,597	\$9,278,041
22 Contract Instructional Aides	1,064,324	1,270,191	1,310,831	1,322,887	1,425,371
23 Hourly Non-Instructional	1,185,190	1,366,949	1,239,762	1,483,192	2,342,769
24 Hourly Instructional Aides	715,109	669,787	712,974	313,849	856,120
Object Group 2000 Total	<u>\$9,363,238</u>	<u>\$10,715,164</u>	<u>\$11,066,325</u>	<u>\$11,500,525</u>	<u>\$13,902,301</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$10,496,329	\$12,024,559	\$12,787,742	\$13,180,665	\$14,815,339
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>\$13,180,665</u>	<u>\$14,815,339</u>
SUPPLIES:					
4x Supplies	\$1,145,681	\$938,485	\$1,312,050	\$4,132,037	\$4,743,112
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,357,238	\$1,264,320	\$2,020,675	\$2,121,823	\$3,309,930
52 Travel and Mileage	266,379	296,425	287,358	306,791	653,643
53 Fees, Software, Memberships, Dues	254,392	387,735	259,141	331,914	1,546,570
54 Insurance	48,924	53,241	61,888	62,912	109,000
55 Utilities and Operations	1,753,780	2,047,252	2,832,290	2,991,493	3,055,578
56 Rents, Repairs & Maintenance	360,939	397,619	478,629	1,240,885	2,182,445
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	27,012	5,574	609,200	20,864	35,199
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$4,068,664</u>	<u>\$4,452,166</u>	<u>\$6,549,181</u>	<u>\$7,076,682</u>	<u>\$10,892,365</u>
CAPITAL OUTLAY:					
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	62,178	0
64 Equipment	1,125,916	569,969	319,790	506,510	1,961,060
Object Group 6000 Total	<u>\$1,161,368</u>	<u>\$622,642</u>	<u>\$397,913</u>	<u>\$568,688</u>	<u>\$1,961,060</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,877,089	2,660,680	5,328,542	4,563,840	1,563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	3,112,435	4,602,497	4,239,358	5,015,997	6,547,660
Object Group 7000 Total	<u>\$6,989,524</u>	<u>\$7,263,177</u>	<u>\$9,567,900</u>	<u>\$9,579,837</u>	<u>\$8,111,500</u>
Total Expenditures	<u>\$50,570,990</u>	<u>\$56,405,925</u>	<u>\$63,449,532</u>	<u>\$67,539,041</u>	<u>\$79,595,525</u>

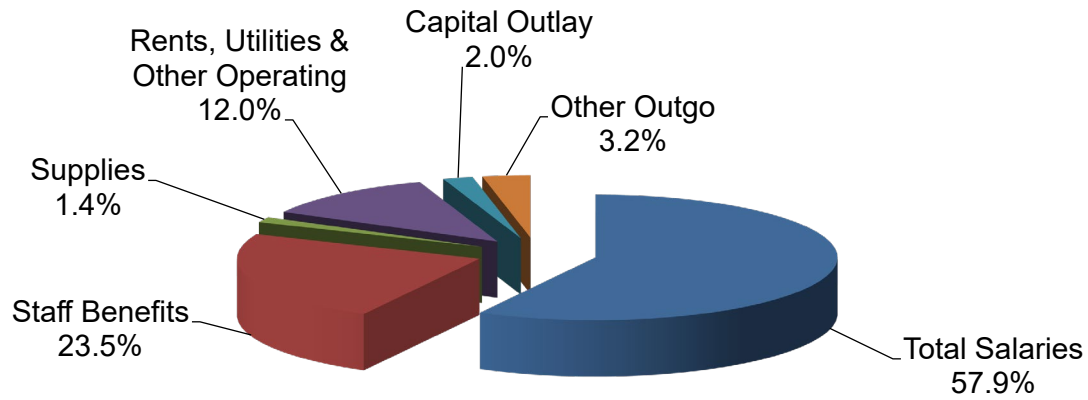
Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Cuyamaca College - - UNRESTRICTED

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$5,888,484	\$7,166,722	\$7,444,406	\$6,790,351	\$8,015,899
12 Contract Adm, Counselors, Librarians	2,530,936	3,036,266	3,203,495	3,312,699	3,419,306
13 Hourly Teachers	6,113,416	7,112,964	7,826,506	8,204,632	8,525,051
14 Hourly Adm, Counselors, Librarians	366,158	330,965	338,315	473,026	673,719
Object Group 1000 Total	<u>\$14,898,994</u>	<u>\$17,646,917</u>	<u>\$18,812,722</u>	<u>\$18,780,708</u>	<u>\$20,633,975</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$5,105,331	\$5,954,863	\$6,121,455	\$6,620,240	\$7,040,966
22 Contract Instructional Aides	990,158	1,081,194	1,048,412	1,052,771	1,197,018
23 Hourly Non-Instructional	365,199	276,023	459,814	528,289	600,835
24 Hourly Instructional Aides	158,447	105,115	133,155	42,006	279,740
Object Group 2000 Total	<u>\$6,619,135</u>	<u>\$7,417,195</u>	<u>\$7,762,836</u>	<u>\$8,243,306</u>	<u>\$9,118,559</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$8,798,354	\$10,046,700	\$10,799,032	\$11,137,809	\$12,106,769
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>\$11,137,809</u>	<u>\$12,106,769</u>
SUPPLIES:					
4x Supplies	\$359,912	\$415,575	\$535,637	\$1,124,132	\$737,513
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$148,617	\$299,087	\$831,397	\$1,009,495	\$1,196,616
52 Travel and Mileage	128,937	143,285	176,096	171,476	180,131
53 Fees, Software, Memberships, Dues	187,426	269,837	165,110	213,264	308,531
54 Insurance	24,462	26,621	30,944	31,456	32,000
55 Utilities and Operations	1,685,550	1,935,255	2,714,635	2,914,673	2,810,411
56 Rents, Repairs & Maintenance	334,403	349,310	454,238	1,188,727	1,637,239
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	2,584	5,354	126,765	18,217	27,427
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>\$5,547,308</u>	<u>\$6,192,355</u>
CAPITAL OUTLAY:					
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	50,494	0
64 Equipment	335,037	81,664	25,792	159,680	1,016,196
Object Group 6000 Total	<u>\$334,757</u>	<u>\$118,788</u>	<u>\$99,955</u>	<u>\$210,174</u>	<u>\$1,016,196</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	3,874,089	2,660,680	5,328,542	4,563,840	1,563,840
75/76 Std Financial Aid & Othr Pymts to Stdts	1,163	38,367	25,047	0	55,880
Object Group 7000 Total	<u>\$3,875,252</u>	<u>\$2,699,047</u>	<u>\$5,353,589</u>	<u>\$4,563,840</u>	<u>\$1,619,720</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>\$49,607,277</u></u>	<u><u>\$51,425,087</u></u>

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

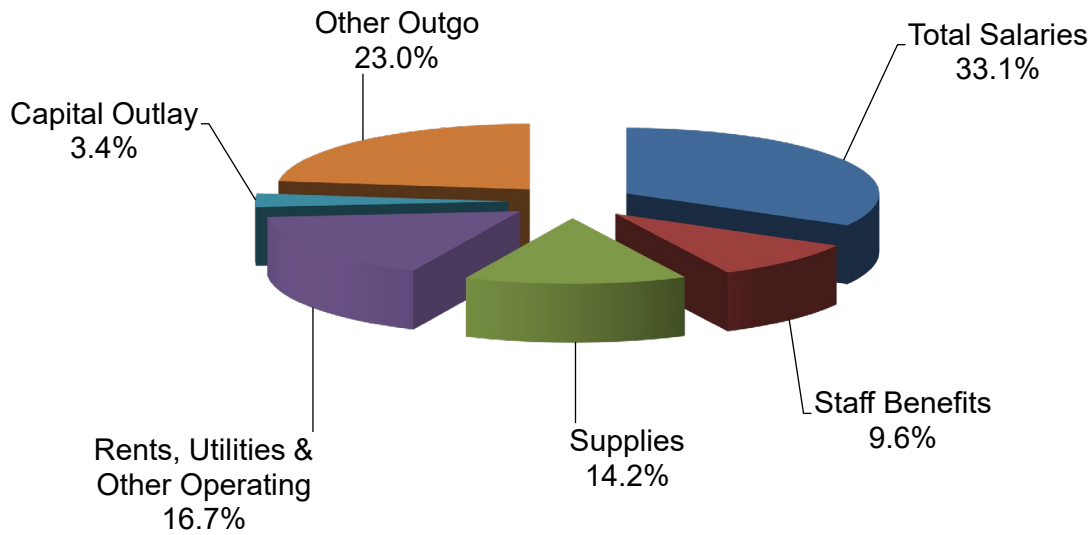
	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$164,077	\$184,010	\$148,104	\$111,455	\$91,945
12 Contract Adm, Counselors, Librarians	1,170,857	1,324,970	1,229,737	1,257,051	1,405,534
13 Hourly Teachers	29,784	27,507	15,596	103,218	277,619
14 Hourly Adm, Counselors, Librarians	1,082,474	1,206,328	1,562,262	1,248,175	2,760,775
Object Group 1000 Total	<u>\$2,447,192</u>	<u>\$2,742,815</u>	<u>\$2,955,699</u>	<u>\$2,719,899</u>	<u>\$4,535,873</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$1,293,284	\$1,453,374	\$1,681,303	\$1,760,357	\$2,237,075
22 Contract Instructional Aides	74,166	188,997	262,419	270,116	228,353
23 Hourly Non-Instructional	819,991	1,090,926	779,948	954,903	1,741,934
24 Hourly Instructional Aides	556,662	564,672	579,819	271,843	576,380
Object Group 2000 Total	<u>\$2,744,103</u>	<u>\$3,297,969</u>	<u>\$3,303,489</u>	<u>\$3,257,219</u>	<u>\$4,783,742</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,697,975	\$1,977,859	\$1,988,710	\$2,042,856	\$2,708,570
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>\$2,042,856</u>	<u>\$2,708,570</u>
SUPPLIES:					
4x Supplies	\$785,769	\$522,910	\$776,413	\$3,007,905	\$4,005,599
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,208,621	\$965,233	\$1,189,278	\$1,112,328	\$2,113,314
52 Travel and Mileage	137,442	153,140	111,262	135,315	473,512
53 Fees, Software, Memberships, Dues	66,966	117,898	94,031	118,650	1,238,039
54 Insurance	24,462	26,620	30,944	31,456	77,000
55 Utilities and Operations	68,230	111,997	117,655	76,820	245,167
56 Rents, Repairs & Maintenance	26,536	48,309	24,391	52,158	545,206
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	24,428	220	482,435	2,647	7,772
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$1,556,685</u>	<u>\$1,423,417</u>	<u>\$2,049,996</u>	<u>\$1,529,374</u>	<u>\$4,700,010</u>
CAPITAL OUTLAY:					
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	11,684	0
64 Equipment	790,879	488,305	293,998	346,830	944,864
Object Group 6000 Total	<u>\$826,611</u>	<u>\$503,854</u>	<u>\$297,958</u>	<u>\$358,514</u>	<u>\$944,864</u>
OTHER OUTGO:					
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	5,015,997	6,491,780
Object Group 7000 Total	<u>\$3,114,272</u>	<u>\$4,564,130</u>	<u>\$4,214,311</u>	<u>\$5,015,997</u>	<u>\$6,491,780</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>\$17,931,764</u></u>	<u><u>\$28,170,438</u></u>

Cuyamaca - Unrestricted General Fund



Total Compensation 81.4%

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	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,888	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	937,840	1,094,917	1,227,119	1,254,651	1,239,876
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>\$1,254,651</u>	<u>\$1,239,876</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$7,622,125	\$8,223,719	\$9,476,818	\$9,778,079	\$11,771,874
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	269,522	183,506	168,160	258,362	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>\$10,036,441</u>	<u>\$11,771,874</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$4,240,870	\$4,573,879	\$5,428,776	\$6,007,322	\$6,623,813
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>\$6,007,322</u>	<u>\$6,623,813</u>
SUPPLIES:					
4x Supplies	\$184,707	\$140,961	\$156,471	\$290,369	\$232,000
Object Group 4000 Total	<u>\$184,707</u>	<u>\$140,961</u>	<u>\$156,471</u>	<u>\$290,369</u>	<u>\$232,000</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$462,202	\$308,502	\$352,467	\$704,549	\$1,382,031
52 Travel and Mileage	93,386	136,260	169,420	186,659	213,094
53 Fees, Software, Memberships, Dues	132,781	59,064	93,513	350,028	222,284
54 Insurance	0	0	0	0	0
55 Utilities and Operations	16,105	139,153	131,899	165,774	147,100
56 Rents, Repairs & Maintenance	20,690	56,984	40,151	273,942	302,238
57 Audits, Interest, and Legals	167,113	97,672	117,307	208,717	108,500
58 Advertising, Postage & Other Operating	63,805	35,067	59,788	174,563	141,994
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>\$2,064,232</u>	<u>\$2,517,241</u>
CAPITAL OUTLAY:					
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	188,838	41,955
Object Group 6000 Total	<u>\$56,096</u>	<u>\$6,838</u>	<u>\$66,814</u>	<u>\$188,838</u>	<u>\$41,955</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,599,062	2,270,116	1,620,540	800,000	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>\$800,000</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>\$20,641,853</u></u>	<u><u>\$22,426,759</u></u>

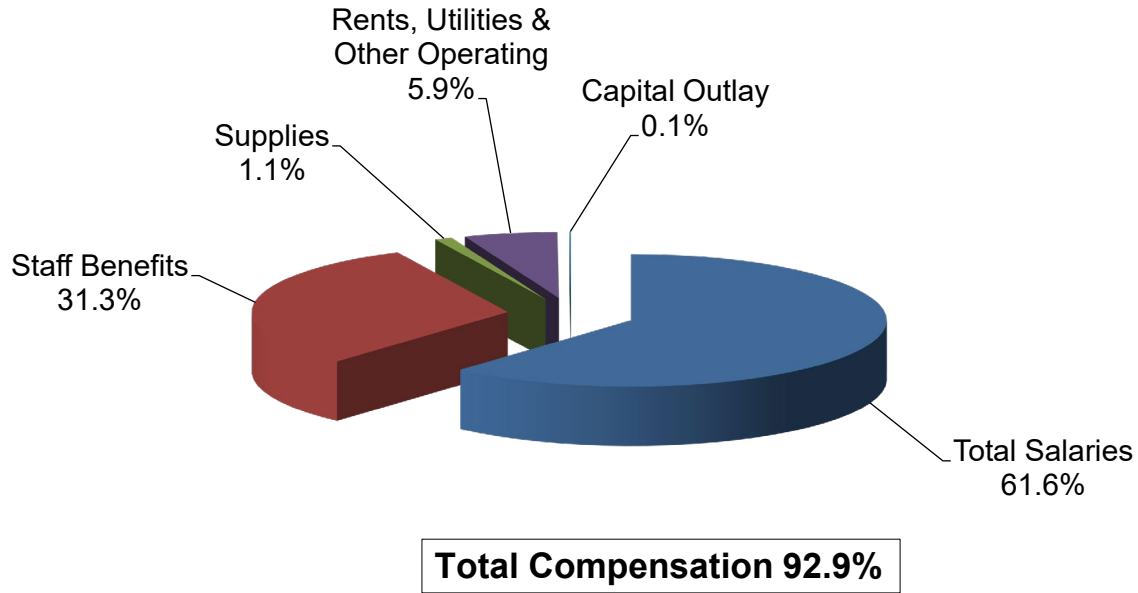
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	937,840	1,094,917	1,212,966	1,248,059	1,239,876
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>\$1,248,059</u>	<u>\$1,239,876</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$6,878,459	\$7,726,262	\$8,862,985	\$8,939,155	\$10,956,849
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	259,493	183,506	167,010	258,362	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>\$9,197,517</u>	<u>\$10,956,849</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$3,854,494	\$4,333,348	\$5,189,088	\$5,602,456	\$6,200,000
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>\$5,602,456</u>	<u>\$6,200,000</u>
SUPPLIES:					
4x Supplies	\$134,037	\$123,009	\$135,134	\$271,027	\$207,500
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$201,269	\$172,103	\$107,547	\$369,091	\$277,000
52 Travel and Mileage	81,077	132,835	166,050	173,870	189,900
53 Fees, Software, Memberships, Dues	61,102	40,299	52,066	329,834	169,600
54 Insurance	0	0	0	0	0
55 Utilities and Operations	16,105	138,353	131,899	163,774	145,100
56 Rents, Repairs & Maintenance	17,680	54,178	39,702	272,942	201,238
57 Audits, Interest, and Legals	167,113	97,672	117,307	208,717	108,500
58 Advertising, Postage & Other Operating	32,128	31,645	45,497	147,870	67,300
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>\$1,666,098</u>	<u>\$1,158,638</u>
CAPITAL OUTLAY:					
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	104,575	28,300
Object Group 6000 Total	<u>\$17,010</u>	<u>\$6,838</u>	<u>\$62,378</u>	<u>\$104,575</u>	<u>\$28,300</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,599,062	2,270,116	1,620,540	800,000	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>\$800,000</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>\$18,889,732</u></u>	<u><u>\$19,791,163</u></u>

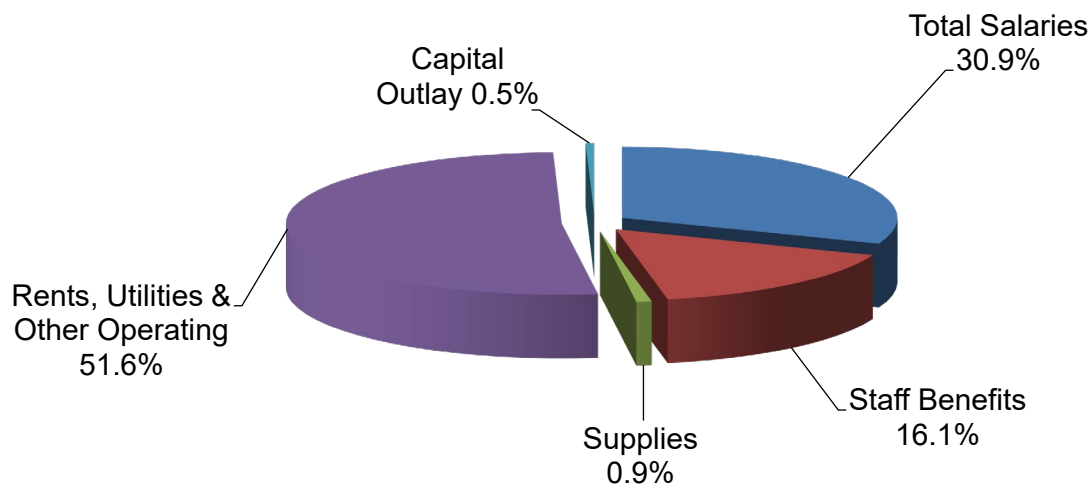
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
District Services - - RESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,888	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	14,153	6,592	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>\$6,592</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$743,666	\$497,457	\$613,833	\$838,924	\$815,025
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>\$838,924</u>	<u>\$815,025</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$386,376	\$240,531	\$239,688	\$404,866	\$423,813
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>\$404,866</u>	<u>\$423,813</u>
SUPPLIES:					
4x Supplies	\$50,670	\$17,952	\$21,337	\$19,342	\$24,500
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$260,933	\$136,399	\$244,920	\$335,458	\$1,105,031
52 Travel and Mileage	12,309	3,425	3,370	12,789	23,194
53 Fees, Software, Memberships, Dues	71,679	18,765	41,447	20,194	52,684
54 Insurance	0	0	0	0	0
55 Utilities and Operations	0	800	0	2,000	2,000
56 Rents, Repairs & Maintenance	3,010	2,806	449	1,000	101,000
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	31,677	3,422	14,291	26,693	74,694
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>\$398,134</u>	<u>\$1,358,603</u>
CAPITAL OUTLAY:					
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	84,263	13,655
Object Group 6000 Total	<u>\$39,086</u>	<u>\$0</u>	<u>\$4,436</u>	<u>\$84,263</u>	<u>\$13,655</u>
OTHER OUTGO:					
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>\$1,752,121</u></u>	<u><u>\$2,635,596</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	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
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>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$801,715	\$1,181,501	\$1,334,558	\$403,044	\$3,716,155
22 Contract Instructional Aides	68,521	0	66,911	0	0
23 Hourly Non-Instructional	38,996	243,988	191,636	21,987	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>\$425,031</u>	<u>\$3,716,155</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$1,183,363	\$670,874	\$1,385,234	\$230,659	\$1,990,273
3x Early Retirement & Retiree Benefits	1,304,040	1,473,229	1,483,519	247,831	1,160,278
Object Group 3000 Total	<u>\$2,487,403</u>	<u>\$2,144,103</u>	<u>\$2,868,753</u>	<u>\$478,490</u>	<u>\$3,150,551</u>
SUPPLIES:					
4x Supplies	\$1,836,393	\$145,956	\$276,384	\$132,637	\$3,450,729
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$43,831,931	\$55,741,040	\$48,254,939	\$44,502,083	\$51,057,423
52 Travel and Mileage	20,446	17,941	10,520	53,150	112,344
53 Fees, Software, Memberships, Dues	1,016,624	1,912,721	954,041	1,102,544	2,268,340
54 Insurance	879,097	1,224,086	1,707,499	2,117,215	1,847,158
55 Utilities and Operations	261,334	324,003	243,784	473,255	858,056
56 Rents, Repairs & Maintenance	1,327,369	1,266,789	991,840	745,286	2,856,626
57 Audits, Interest, and Legals	461,066	421,758	263,712	387,840	1,881,000
58 Advertising, Postage & Other Operating	42,385	131,446	173,580	28,000	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>\$49,409,373</u>	<u>\$60,918,947</u>
CAPITAL OUTLAY:					
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	2,682,693	5,423,000
Object Group 6000 Total	<u>\$9,736,622</u>	<u>\$2,444,273</u>	<u>\$2,804,243</u>	<u>\$2,682,693</u>	<u>\$5,423,000</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,413,628	4,557,017	7,907,017	258,044	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	1,404,540	1,222,964	1,281,991	1,671,444	1,997,275
Object Group 7000 Total	<u>\$6,818,168</u>	<u>\$5,779,981</u>	<u>\$9,189,008</u>	<u>\$1,929,488</u>	<u>\$2,204,292</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>\$55,057,712</u></u>	<u><u>\$78,863,674</u></u>

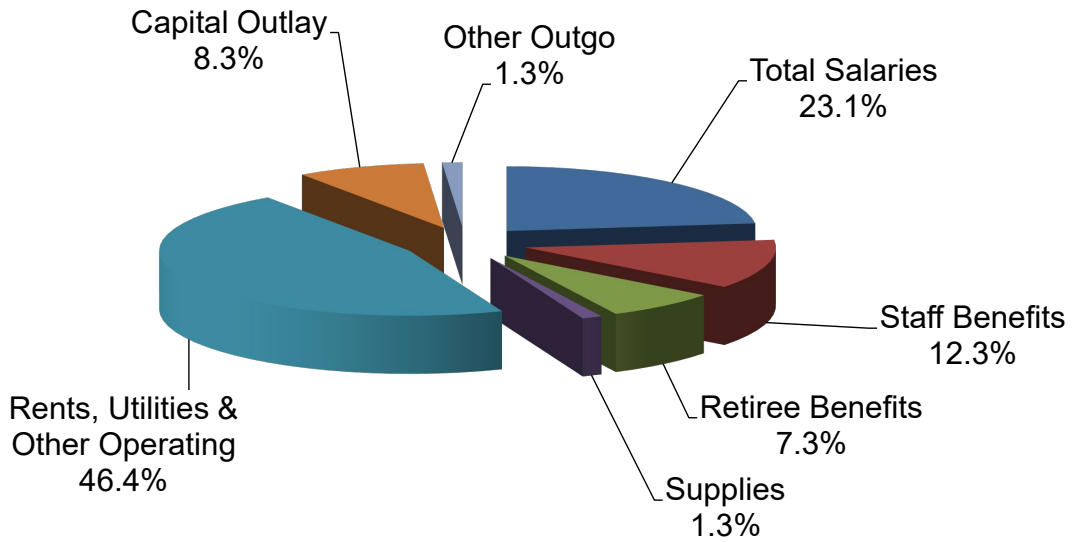
**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Districtwide Commitments - - UNRESTRICTED**

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
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	<u>\$222</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$589	\$185,636	\$307,309	\$317,670	\$3,676,280
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	<u>\$589</u>	<u>\$185,636</u>	<u>\$307,309</u>	<u>\$317,670</u>	<u>\$3,676,280</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$307,774	\$128,292	\$220,319	\$184,957	\$1,945,308
3x Early Retirement & Retiree Benefits	1,304,040	1,473,229	1,483,519	247,831	1,160,278
Object Group 3000 Total	<u>\$1,611,814</u>	<u>\$1,601,521</u>	<u>\$1,703,838</u>	<u>\$432,788</u>	<u>\$3,105,586</u>
SUPPLIES:					
4x Supplies	\$84,646	(\$13,104)	\$60,114	\$122,971	\$199,872
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,338,108	\$2,357,007	\$1,810,691	\$1,854,774	\$2,688,700
52 Travel and Mileage	3,847	16,032	5,526	43,500	13,500
53 Fees, Software, Memberships, Dues	671,369	1,662,864	929,308	1,068,023	1,435,545
54 Insurance	879,097	1,224,086	1,707,499	1,723,643	1,740,730
55 Utilities and Operations	134,455	234,375	97,093	102,000	102,000
56 Rents, Repairs & Maintenance	1,310,036	1,161,016	991,840	745,286	993,000
57 Audits, Interest, and Legals	453,105	420,312	263,712	387,840	381,000
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	<u>\$4,832,402</u>	<u>\$7,207,138</u>	<u>\$5,864,155</u>	<u>\$5,953,066</u>	<u>\$7,382,475</u>
CAPITAL OUTLAY:					
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	2,682,693	1,323,000
Object Group 6000 Total	<u>\$28,637</u>	<u>\$75,182</u>	<u>\$1,322,389</u>	<u>\$2,682,693</u>	<u>\$1,323,000</u>
OTHER OUTGO:					
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 Stdt Financial Aid & Othr Pymts to Stdts	0	0	3,375	5,000	5,000
Object Group 7000 Total	<u>\$207,017</u>	<u>\$4,557,017</u>	<u>\$5,210,392</u>	<u>\$212,017</u>	<u>\$212,017</u>
Grand Total Districtwide Unrestricted	<u><u>\$6,765,327</u></u>	<u><u>\$13,613,390</u></u>	<u><u>\$14,468,197</u></u>	<u><u>\$9,721,205</u></u>	<u><u>\$15,899,230</u></u>

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

	Actual 22/23	Actual 23/24	Actual 24/25	Projected Actual 25/26	Tentative Budget 26/27
ACADEMIC SALARIES:					
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>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$801,126	\$995,865	\$1,027,249	\$85,374	\$39,875
22 Contract Instructional Aides	68,521	0	66,911	0	0
23 Hourly Non-Instructional	38,996	243,988	191,636	21,987	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>\$107,361</u>	<u>\$39,875</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$875,589	\$542,582	\$1,164,915	\$45,702	\$44,965
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>\$45,702</u>	<u>\$44,965</u>
SUPPLIES:					
4x Supplies	\$1,751,747	\$159,060	\$216,270	\$9,666	\$3,250,857
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$42,493,823	\$53,384,033	\$46,444,248	\$42,647,309	\$48,368,723
52 Travel and Mileage	16,599	1,909	4,994	9,650	98,844
53 Fees, Software, Memberships, Dues	345,255	249,857	24,733	34,521	832,795
54 Insurance	0	0	0	393,572	106,428
55 Utilities and Operations	126,879	89,628	146,691	371,255	756,056
56 Rents, Repairs & Maintenance	17,333	105,773	0	0	1,863,626
57 Audits, Interest, and Legals	7,961	1,446	0	0	1,500,000
58 Advertising, Postage & Other Operating	0	0	115,094	0	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>\$43,456,307</u>	<u>\$53,536,472</u>
CAPITAL OUTLAY:					
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	0	4,100,000
Object Group 6000 Total	<u>\$9,707,985</u>	<u>\$2,369,091</u>	<u>\$1,481,854</u>	<u>\$0</u>	<u>\$4,100,000</u>
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,206,611	0	2,700,000	51,027	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,404,540	1,222,964	1,278,616	1,666,444	1,992,275
Object Group 7000 Total	<u>\$6,611,151</u>	<u>\$1,222,964</u>	<u>\$3,978,616</u>	<u>\$1,717,471</u>	<u>\$1,992,275</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>\$45,336,507</u></u>	<u><u>\$62,964,444</u></u>

Districtwide Commitments - Unrestricted General Fund



Districtwide Commitments - Restricted General Fund

