

**Tentative Budget**

**Year 2023-2024**

**GLENDALE COMMUNITY COLLEGE DISTRICT**

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# TENTATIVE BUDGET

YEAR 2023-24

GLENDALE COMMUNITY COLLEGE DISTRICT

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## 2023-24 TENTATIVE BUDGET BACKGROUND

### DESCRIPTION OF HISTORY/BACKGROUND

A 2023-24 Tentative Budget must be approved by the Board of Trustees before any funds can be expended in the new year. The Tentative Budget reflects preliminary projections for both revenue and appropriations, but its adoption is necessary to provide authority to begin expending funds on July 1st. This Tentative Budget will continue to be discussed and updated as new information is available in preparation for a final budget to be presented in a public hearing in August 2023 for public review and further Board of Trustee discussion. The Final Budget will be recommended to the board for adoption on or about September 12, 2023.

The 2023-24 GCC Tentative Budget is based on the appropriations for community colleges contained in the Governor's Budget as amended in May 2023 (May Revise). Some details extracted from the Governor's May Revise Announcement and potential trailer bill language are below. The GCC Unrestricted General Fund, which accounts for approximately 90% of the revenues used for the college's primary operating costs, is a best estimate of how the State's budget will affect college revenues.

### STATE FINANCES

#### Governor's May Revise:

On May 12, 2023, Governor Newsom released his May Revision budget proposal. The May revise continues to reflect a focus on the California Community Colleges multi-year roadmap, which focuses on equity, student success, and enhancing the system's ability to prepare students for California's future.

#### Cost of Living Adjustment (COLA)

The Governor proposes an 8.22% COLA; this will equate to approximately \$8.6 million in new unrestricted apportionment. The COLA will increase the Categorical funding and other restricted funds, such as the SEA (Student Equity and Achievement), EOPS, and DSPS, etc.

#### Fund Budget Year Apportionment with One-Time Resources

An increase of approximately \$503 million one-time Proposition 98 General to support Student-Centered Funding Formula costs for 2023-24.

#### Student Enrollment and Retention

A decrease of \$100 million one-time Proposition 98 General Fund, from its original amount of \$200 million, in proposed support for community colleges efforts and focused strategies to increase student retention rates and enrollment (the share for GCC is estimated at \$1.2M).

#### Student Success and Completion Grant Program

A decrease of \$50 million one-time Proposition 98 General Fund to reflect revised program participation (the share for GCC is estimated at (\$615K)).

### Student Housing

The May Revise proposes \$450 million one-time General Fund for 2023-24 and 94.5 million one-time Fund for 2024-25 for California Community Colleges affordable student housing projects. Data shows that students who maintain a full-time schedule (12 units) are more likely to persist and be successful academically.

### The SCFF Components

70% percent for base FTES funding, 20% for supplemental funding, and 10% for student success. GCC's research data projects that FTES generated enrollment revenue between 2021-22 and 2022-23 will be flat. From 2018-19 to 2022-23 projection, GCC shows an average decline of 772 FTES per year. This equates to an approximate annual decrease of \$3.4M in GCC unrestricted general fund revenue. Currently, GCC is under hold harmless support.

### Hold Harmless Provision

The hold harmless provision is extended to 2024-25. This allows GCC more time to review and right size its operational costs to support the needs of the District. At the end of the 2024-25 the apportionment revenue received by GCC will become its floor. In other words, providing no language change in the statutes, GCC will only increase in revenue if its SCFF reaches beyond hold harmless allocation.

### 2022-23 Budget Cuts:

A one-time decrease in the Deferred Maintenance and California Community College COVID-19 Recovery Block Grant to reflect revised estimates of available Proposition 98 resources. These two budget cuts will impact available funds and ultimately effect the number of the funded projects in future years.

### California Community College COVID-19 Recovery Block Grant

A decrease of approximately \$345 million one-time Proposition 98 General Fund in support of the California Community College COVID-19 Recovery Block Grant (the share for GCC is estimated at (\$4.3M)).

### Deferred Maintenance and Measure GC Funds

A decrease of approximately \$239 million one-time Proposition 98 General Fund for deferred maintenance needs (the share for GCC is estimated at (\$2.9M)).

### GCC Fiscal Matters

#### ACCJC (Accrediting Commission for Community and Junior Colleges) Enhanced Monitoring

GCC is in the fiscal review by the ACCJC. It is important the 2023-24 final budget reflects a significant surplus contribution to reserves in order to prevent further compliance escalation by the ACCJC.

### 50% Law

For several years, GCC's 50% law has averaged approximately 52%. This rate is comparable to similar Districts. However, as GCC considers new hires in the classified ranks more downward pressure will be placed on this compliance rate.

### Tentative Budget- Revenues

Overall, the GCC Tentative Budget reflects approximately \$8.6M more revenue than in 2022-23. The projected ending fund balance is \$10.8M.

An analysis of the changes to the 2023-24 revenues is as follows:

1. **General Revenues:** General revenues consist of base, COLA, growth and the system-wide deficit in property taxes and enrollment fees. The general revenues have been increased approximately \$8.6M consisting of the base apportionment increase adjusted by the Cost-of-Living Adjustment increase (COLA) 8.22%. However, as of March 2022 a deficit of 3.3% equating to \$3.2M is reflected in the budget as a decrease. The general expectation is the money will be distributed. Nevertheless, it should be considered before the final budget is completed.
2. **Non-Resident Tuition:** Non-Resident enrollment is projected to remain unchanged in 2023-24. The budget for non-resident tuition is set at \$2M.
3. **Health Benefits:** The refund from Blue Shield experience modification rate is still unknown. It should be noted that a factor of 8% has been added to costs analysis. This should be considered as the final budget is being developed. The Blue Shield rebate is a return of the premium paid into the plan to cover estimated expenditures. Based on calculations, if the reserve premiums are more than estimated expenditures plus a percentage for retention, a rebate is issued to the college.
4. **Budget and Projections:** The following chart shows the revenue and expenditures included in the draft of 2023-24 Tentative Budget and projections for the next five years. These figures do not include the cost of hiring new and replacement positions or increase in the salary schedule which are to be negotiated.

	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
<b>Revenue Projection</b>						
Federal Veterans education	1,000	1,000	1,000	1,000	1,000	1,000
State Apportionment Revenue	84,827,897	84,827,897	84,827,897	84,827,897	84,827,897	84,827,897
State Revenue Funds	3,786,000	3,786,000	3,786,000	3,786,000	3,786,000	3,786,000
Property Taxes	25,070,696	25,070,696	25,070,696	25,070,696	25,070,696	25,070,696
Other Revenue	<u>6,436,404</u>	<u>5,875,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
Total Projected Revenue	120,121,997	119,560,593	119,685,593	119,685,593	119,685,593	119,685,593
<b>Expenditure Projection</b>						
Salary and Step & Column	70,914,050	72,000,000	73,000,000	74,000,000	75,000,000	76,000,000
Employee Benefits	<u>30,145,455</u>	<u>31,000,000</u>	<u>32,000,000</u>	<u>33,000,000</u>	<u>34,000,000</u>	<u>35,000,000</u>
Labor Expenditures	101,059,505	103,000,000	105,000,000	107,000,000	109,000,000	111,000,000
Other Operational Expenditures	<u>12,978,549</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>
Total Expenditure Projection	114,038,054	115,000,000	117,000,000	119,000,000	121,000,000	123,000,000
Transfers Out	4,150,026	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Surplus (Deficit)	<u>1,933,917</u>	<u>960,593</u>	<u>(914,407)</u>	<u>(2,914,407)</u>	<u>(4,914,407)</u>	<u>(6,914,407)</u>
<b>Reserve</b>						
Beginning Balance	8,862,539	10,796,456	11,757,049	10,842,642	7,928,235	3,013,828
Surplus (Deficit)	1,933,917	960,593	(914,407)	(2,914,407)	(4,914,407)	(6,914,407)
Ending Balance	10,796,456	11,757,049	10,842,642	7,928,235	3,013,828	(3,900,579)
Reserve as a % of expenditures	9.47%	10.22%	9.27%	6.66%	2.49%	-3.17%
<b>Apportionment TCR</b>						
State Revenue	84,827,897	84,827,897	84,827,897	84,827,897	84,827,897	84,827,897
Property Tax	25,070,696	25,070,696	25,070,696	25,070,696	25,070,696	25,070,696
Enrollment Fees @98%	<u>3,823,376</u>	<u>3,823,376</u>	<u>3,823,376</u>	<u>3,823,376</u>	<u>3,823,376</u>	<u>3,823,376</u>
	<u>113,721,969</u>	<u>113,721,969</u>	<u>113,721,969</u>	<u>113,721,969</u>	<u>113,721,969</u>	<u>113,721,969</u>
Revenue COLA	8.22%	0.00%	0.00%	0.00%	0.00%	0.00%

### Tentative Budget – Reserves

The 2023-24 Tentative Budget is projecting a reserve balance of \$10.8M

### Pending GCC Budget Actions

The Final Budget will be discussed and acted on at the September 2023 board meeting. A public hearing on the final budget will occur at the August 2023 board meeting.

The following are the major issues that will affect the college final Budget:

- 1) **2022-23 Health Care Renewal:** The College will receive its 2024 health care renewal rates. The final projections should account for the eventuality of significantly higher health care costs; 8% may not be enough.
- 2) **Funding of 2023-24 Budget Requests:** Other than the approval of full-time faculty to meet the full-time faculty obligation and the funding of “Exempt Cost” line items, all new positions must be considered in conjunction with the 50% Law.

- 3) **Negotiation with Employee Groups:** The College will begin to engage this Summer negotiating salary with the Guild and CSEA. No estimated amount has been placed in the Tentative Budget to account for current negotiation discussions.

### GCC Budget Considerations

The primary concern with the Tentative Budget is enrollment. The College's enrollment declined during the pandemic. The strategic enrollment decision must begin to be tied directly to financial decision as the District approaches the end of the hold harmless period. The College must continue to focus on enrollment growth and operational rightsizing as it develops its final budget.

The college will be faced with an additional \$2-3M of additional inflationary costs from salary increases automatically provided due to step and column, health plan renewals and retirement costs on a yearly basis. This amount does not include the cost of negotiation with employee groups.

With COLA and growth funds traditionally the only new unrestricted ongoing revenue for the college, it is critical that the college increase its annual Full Time Equivalent Student (FTES) count, the student supplemental and success components. COLA funds alone will not cover the projected inflationary cost increases.

This tentative budget has been prepared conservatively in consideration with the State budget uncertainties. In addition, thru an external resource, we are in process of validating/auditing our numbers to reduce cost and capture potential savings.

GLENDALE COMMUNITY COLLEGE DISTRICT  
2023 - 2024 TENTATIVE BUDGET

SUMMARY - ALL FUNDS BUDGET  
2023- 2024 PROJECTED REVENUES AND EXPENDITURES

	01 General Fund Unrestricted	03 General Fund Restricted	09 Student Financial Aid	15 Capital Projects	18 Self Insurance	59 Professional Develop Center	70 Measure GC GO Bond - B	Total All Funds
BEGINNING BALANCE	\$ 8,862,539	\$ 0	\$ 0	\$ 3,940,185	\$ 0	\$ 0	\$ 76,843,532	\$ 89,646,256
NEW INCOME								
Federal	\$ 1,000	\$ 2,999,531	\$ 21,130,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,130,531
State	\$ 88,613,897	\$ 39,435,286	\$ 3,850,000	\$ 0	\$ 0	\$ 1,050,000	\$ 0	\$ 132,949,183
Local	\$ 31,507,100	\$ 2,863,575	\$ 10,342,898	\$ 0	\$ 40,000	\$ 300,000	\$ 0	\$ 45,053,573
Total New Income	\$ 120,121,997	\$ 45,298,392	\$ 35,322,898	\$ 0	\$ 40,000	\$ 1,350,000	\$ 0	\$ 202,133,287
Transfers In	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 2,650,000	\$ 0	\$ 0	\$ 2,715,000
TOTAL AVAILABLE	\$ 129,049,536	\$ 45,298,392	\$ 35,322,898	\$ 3,940,185	\$ 2,690,000	\$ 1,350,000	\$ 76,843,532	\$ 294,494,543
EXPENDITURES								
1000	\$ 46,547,480	\$ 8,774,336	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,321,816
2000	\$ 24,366,570	\$ 7,235,910	\$ 0	\$ 0	\$ 0	\$ 165,000	\$ 250,000	\$ 32,017,480
3000	\$ 30,145,455	\$ 8,909,127	\$ 0	\$ 0	\$ 1,800,000	\$ 84,500	\$ 150,000	\$ 41,089,082
4000	\$ 679,239	\$ 3,733,382	\$ 0	\$ 0	\$ 5,000	\$ 45,000	\$ 15,000	\$ 4,477,621
5000	\$ 11,861,413	\$ 8,417,036	\$ 0	\$ 0	\$ 700,000	\$ 1,045,500	\$ 1,500,000	\$ 23,523,949
6000	\$ 437,897	\$ 1,787,347	\$ 0	\$ 3,940,185	\$ 5,000	\$ 10,000	\$ 49,928,532	\$ 56,108,961
7000	\$ 0	\$ 6,376,254	\$ 35,322,898	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,699,152
Total Expenditures	\$ 114,038,054	\$ 45,233,392	\$ 35,322,898	\$ 3,940,185	\$ 2,510,000	\$ 1,350,000	\$ 51,843,532	\$ 254,238,061
Transfers Out	\$ 4,150,026	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,215,026
Reserve For Contingency	\$ 10,861,456	\$ 0	\$ 0	\$ 0	\$ 180,000	\$ 0	\$ 25,000,000	\$ 36,041,456
TOTAL ALLOCATED	\$ 129,049,536	\$ 45,298,392	\$ 35,322,898	\$ 3,940,185	\$ 2,690,000	\$ 1,350,000	\$ 76,843,532	\$ 294,494,543

GLENDALE COMMUNITY COLLEGE DISTRICT  
2023 - 2024 TENTATIVE BUDGET

FTES ANALYSIS - 5 YEAR PERIOD

	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23
	Final (R1)	Change	Final (R1)	Change	Final (R1)	Change	Proj. Annual	Change	Proj. Budget
I. Funded FTES - Resident									
Credit	11,046	-1.40%	10,954	-0.84%	9,275	-15.33%	8,596	-7.32%	8,198
Noncredit/CDCP	2,407	-9.97%	1,575	-34.57%	2,097	33.14%	2,160	3.00%	2,149
Stability	0		0		0		0		0
Total Funded	<u>13,453</u>	<u>-2.94%</u>	<u>12,529</u>	<u>-6.87%</u>	<u>11,372</u>	<u>-9.23%</u>	<u>10,756</u>	<u>-5.42%</u>	<u>10,347</u>
II. "Overcap" Unfunded - Resident									
Credit	0		0		0		0		0
Noncredit	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total Unfunded	0		0		0		0		0
III. Total Resident FTES	13,453	-2.94%	12,529	-6.87%	11,372	-9.23%	10,756	-5.42%	10,347
Non-Resident FTES	685	-1.75%	506	-26.13%	473	-6.52%	422	-10.78%	450
IV. Total FTES	<u>14,138</u>	<u>-2.88%</u>	<u>13,035</u>	<u>-7.80%</u>	<u>11,845</u>	<u>-8.13%</u>	<u>11,178</u>	<u>-5.63%</u>	<u>10,797</u>

**GLENDALE COMMUNITY COLLEGE DISTRICT**  
**2023 - 2024 TENTATIVE BUDGET**  
**INCOME SUMMARY & COMPARISON: FISCAL YEARS 2021-22, 2022-2023 and 2023-2024**  
**GENERAL FUND, UNRESTRICTED (01)**

	2021-22 Actual	2022-23 Final Budget	2022-23 Projection	2023-24 Tentative Budget	\$ Change 21-22 Final Budget To Tentative Budget	% Change 21-22 Final Budget To Tentative Budget
<b>Federal</b>						
Veterans Education	\$ 1040	\$ 1,000	\$ 976	\$ 1,000	\$ -	0.00%
State						
General Apportionment	\$ 69,999,862	\$ 76,866,630	\$ 76,866,630	\$ 84,827,897	\$ 7,961,267	10.36%
Full Time Faculty Hiring	1,793,512	1,793,512	1,793,512	-	(1,793,512)	-100.00%
Prior Year Adjustment	21,968	-	(746,376)	-	-	0.00%
Apportionment for Operating Costs	-	-	-	-	-	0.00%
Part Time Faculty Parity Funds	286,188	280,000	280,000	310,000	30,000	10.71%
Part Time Faculty Programs	1,696,826	1,520,735	1,520,735	350,000	(1,170,735)	-76.98%
Board Of Governors Grant	160,984	169,868	169,868	150,000	(19,868)	-11.70%
Return to Title IV	39,246	43,001	43,001	26,000	(17,001)	-39.54%
Lottery	2,590,514	2,435,040	2,435,040	2,500,000	64,960	2.67%
Mandated Costs	417,837	408,229	408,229	450,000	41,771	10.23%
Misc Income	4,065,595	-	-	-	-	0.00%
Homeowners Tax Exemption	58,314	70,000	70,000	-	(70,000)	-100.00%
	\$ 81,130,846	\$ 83,587,015	\$ 82,840,439	\$ 88,613,897	\$ 5,026,882	6.01%
Local						
Property Tax ERAF	\$ 10,065,391	\$ 8,825,782	\$ 8,825,782	\$ 8,500,000	\$ (325,782)	-3.69%
Secured Tax	12,012,196	12,714,689	12,714,689	14,000,000	1,285,311	10.11%
Supplemental Tax	455,826	280,000	280,000	280,000	-	0.00%
Unsecured Tax	366,934	220,000	220,000	220,000	-	0.00%
Prior Year Tax	446,686	200,000	200,000	200,000	-	0.00%
Redevelopment Agency	2,150,619	2,100,000	2,100,000	1,870,696	(229,304)	-10.92%
Catalog Sales	-	95	95	-	(95)	-100.00%
Rents and Leases	49,712	37,515	37,515	20,000	(17,515)	-46.69%
Interest	183,668	100,000	100,000	100,000	-	0.00%
Interest, FMV	(1,575,941)	-	16,057	-	10,000	0.00%
Delinquent Property Tax	23,048	-	-	10,000	10,000	0.00%
Other	239,968	365,000	365,000	120,000	(245,000)	-67.12%
	\$ 24,418,107	\$ 24,843,081	\$ 24,859,138	\$ 25,320,696	\$ 477,615	1.92%
Student						
Refund Processing	\$ 20	\$ 53,191	\$ 53,191	-	(53,191)	-100.00%
ASB Contribution Credit	137,085	130,000	130,000	125,000	(5,000)	-3.85%
Nonresident Tuition	2,358,455	2,000,000	2,000,000	2,000,000	-	0.00%
Application Fee	10,920	23,460	23,460	10,000	(13,460)	-57.37%
Transcripts	176,192	1,500,000	150,000	150,000	(1,350,000)	-90.00%
Library Fines	-	3,510	3,510	-	(3,510)	-100.00%
Enrollment Fee	3,461,760	3,053,644	3,053,644	3,901,404	847,760	27.76%
Student I.D. Cards	(60)	-	10	-	-	0.00%
	\$ 6,144,372	\$ 6,763,805	\$ 5,413,815	\$ 6,186,404	\$ (577,401)	-8.54%
<b>TOTAL NEW INCOME</b>	\$ 111,694,365	\$ 115,194,901	\$ 113,114,368	\$ 120,121,997	\$ 4,927,096	4.28%
Interfund Transfers	\$ 4,859,022	\$ 57,440	\$ 3,400,000	\$ 65,000	\$ 7,560	13.16%
Beginning Balance - Operating	\$ 2,723,360	\$ 8,207,369	\$ 6,076,707	\$ 8,862,539	\$ 655,170	7.86%
General Reserve	-	-	-	-	-	0.00%
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 119,276,747	\$ 123,459,709	\$ 122,591,075	\$ 129,049,536	\$ 5,589,827	4.53%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
 FISCAL YEARS 2021-22, 2022-2023 and 2023-2024  
 GENERAL FUND, UNRESTRICTED (01)

	2021-22 Actuals	2022-23 Final Budget	2022-23 Projections	2023-24 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CERTIFICATED SALARIES</b>						
10 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	-1.55%
11 Teachers, Regular	18,652,379	18,752,379	18,752,379	18,462,167	(290,212)	1.33%
12 Non-Classroom, Regular	7,403,555	7,503,555	7,503,555	7,603,555	100,000	0.52%
13 Teachers, Hourly	19,190,840	19,290,840	19,290,840	19,390,840	100,000	10.09%
14 Non-Classroom, Hourly	890,918	990,918	990,918	1,090,918	100,000	0.02%
Total 1000	\$ 46,137,692	\$ 46,537,692	\$ 46,537,692	\$ 46,547,480	\$ 9,788	
<b>CLASSIFIED SALARIES</b>						
20 Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21 Regular, Non-Classroom	19,508,134	19,608,134	19,608,134	20,051,900	443,766	2.26%
22 Instructional	2,236,941	2,336,941	2,336,941	2,436,941	100,000	4.28%
23 Other, Non-Regular, Hourly	1,263,594	1,363,594	1,363,594	1,463,594	100,000	7.33%
24 Instructional, Hourly	214,135	314,135	314,135	414,135	100,000	31.83%
Total 2000	\$ 23,222,804	\$ 23,622,804	\$ 23,622,804	\$ 24,366,570	\$ 743,766	3.15%
<b>EMPLOYEE BENEFITS</b>						
	\$ 28,005,742	\$ 28,505,742	\$ 28,505,742	\$ 30,145,455	\$ 1,639,713	5.75%
<b>SUPPLIES, MATERIALS</b>						
42 Other Books	\$ 428	\$ 500	\$ 500	\$ 4,216	\$ 3,716	743.20%
43 Instructional Supplies	11,549	11,500	11,500	5,864	(5,636)	-49.01%
44 Media Materials	-	-	-	4,212	4,212	0.00%
45 Other Supplies & Materials	446,881	450,000	450,000	664,947	214,947	47.77%
Total 4000	\$ 458,859	\$ 462,000	\$ 462,000	\$ 679,239	\$ 217,239	47.02%

GLENDALE COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET  
EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
FISCAL YEARS 2021-22, 2022-2023 and 2023-2024  
GENERAL FUND, UNRESTRICTED (01)

	2021-22 Actuals	2022-23 Final Budget	2022-23 Projections	2023-24 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CONTRACTED SERVICES &amp; OPERATING EXPENSES</b>						
51 Personal Services	\$ 39,076	\$ 40,000	\$ 40,000	\$ 79,520	\$ 39,520	98.80%
52 Travel, Conference, Mileage	75,465	75,500	75,500	235,506	160,006	211.93%
53 Dues & Membership	154,243	155,000	155,000	89,880	(65,120)	-42.01%
54 Insurance	70,929	71,000	71,000	80,964	9,964	14.03%
55 Utilities	2,159,090	2,160,000	2,160,000	2,495,329	335,329	15.52%
56 Service Agreements	9,389,229	9,400,000	9,400,000	7,638,222	(1,761,778)	-18.74%
57 Legal, Election & Audit	279,276	280,000	280,000	345,000	65,000	23.21%
58 Trans Interest	238,141	-	-	-	-	0.00%
58 Other	562,393	588,663	588,663	896,992	308,329	52.38%
Total 5000	\$ 12,967,841	\$ 12,770,163	\$ 12,770,163	\$ 11,861,413	\$ (908,750)	-7.12%
<b>CAPITAL OUTLAY</b>						
61 Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
62 Buildings	-	-	-	-	-	0.00%
63 Library Books	-	-	-	-	-	0.00%
64 New Equipment	113,055	114,000	114,000	405,199	291,199	255.44%
65 Lease/Purchase	19,227	20,000	20,000	32,698	12,698	63.49%
Total 6000	\$ 132,282	\$ 134,000	\$ 134,000	\$ 437,897	\$ 303,897	226.79%
TOTAL EXPENDITURES	\$ 110,925,219	\$ 112,032,401	\$ 112,032,401	\$ 114,038,054	\$ 2,005,653	1.79%
<b>OTHER OUTGO</b>						
73 Interfund Transfer	\$ 4,150,026	\$ 4,150,026	\$ 4,150,026	\$ 4,150,026	\$ -	0.00%
79 Reserve For Contingency	-	-	-	10,861,456	10,861,456	0.00%
79 Reserve For Reallocation	-	-	-	-	-	0.00%
79 General Reserve	5,119,565	4,197,040	4,197,040	-	(4,197,040)	-100.00%
TOTAL EXPENDITURES AND CONTINGENCY	\$ 120,194,810	\$ 120,379,467	\$ 120,379,467	\$ 129,049,536	\$ 8,670,069	7.20%

UNRESTRICTED GENERAL FUND

SCHEDULE E

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 GENERAL FUND RESTRICTED (03)

	2022-23		2023-24		% Change
	Final	Budget Tentative	Final	Budget Tentative	
<b>CERTIFICATED SALARIES</b>					
1100 Teachers, Regular	\$ 420,000	\$ 455,106	\$ 1,597,450	\$ 1,505,450	-5.76%
1200 Non-Classroom, Regular	4,005,940	3,217,023	665,872	647,041	-2.83%
1300 Teachers, Hourly	917,391	914,391	9,350	9,350	0.00%
1400 Non-Classroom, Hourly	4,350,360	4,187,816	77,000	77,000	0.00%
Total 1000	\$ 9,693,691	\$ 8,774,336	7,464,999	61,882	0.00%
			1,453,741	4,772,772	-36.06%
				1,343,541	-7.58%
<b>CLASSIFIED SALARIES</b>					
2000 Reclassification	\$ 2,978,405	\$ 3,348,825	\$ 11,330,294	\$ 8,417,036	-25.71%
2100 Regular, Non-Classroom	1,350,000	1,460,287			
2200 Instructional	2,571,494	2,426,798			
2300 Other, Non-Regular, Hourly					
2400 Instructional, Hourly					
Total 2000	\$ 6,899,899	\$ 7,235,910	\$ 18,500	\$ 18,500	0.00%
			50,000	50,000	0.00%
			1,899,896	1,698,847	-9.15%
			20,000	20,000	0.00%
<b>EMPLOYEE BENEFITS</b>					
	\$ 4,600,533	\$ 8,909,127	\$ 1,958,396	\$ 1,787,347	-8.73%
<b>SUPPLIES, MATERIALS</b>					
4000 Supplies & Materials	\$ -	\$ -	\$ 144,454	\$ 65,000	-55.00%
4100 Textbooks	317,000	159,000			#DIV/0!
4200 Other Books	11,000	11,000			0.00%
4300 Instructional Supplies	1,250,018	1,219,828	6,376,254	6,376,254	0.00%
4400 Media Materials	51,140	51,140	9,727,854	-	-100.00%
4500 Other Supplies & Materials	2,681,672	2,181,195			
4700 Food	111,219	111,219			
Total 4000	\$ 4,422,049	\$ 3,733,382	\$ 16,248,562	\$ 6,441,254	-60.36%
			\$ 55,153,424	\$ 45,298,392	-17.87%

SCHEDULE H

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023-24 TENTATIVE BUDGET  
 INCOME SUMMARY & COMPARISON BY PROGRAM  
 FISCAL YEARS 2022-2023 and 2023-2024  
 GENERAL FUND, RESTRICTED (03)

	2022-23	2023-24	\$ Change	% Change
	Actual	Tentative Budget	23-24 Tentative to Actual Budget	23-24 Tentative to Actual Budget
<b>FEDERAL INCOME</b>				
1150/1151/1152/1153 Workforce Investment Act	-	-	-	0.00%
1100 Vocational Education	(324,063)	593,496	917,559	-283.14%
1800 College Work Study	186,802	392,997	206,195	110.38%
1600 Pell Administration	6,395	28,735	22,340	349.34%
1700 SEOG Administration	1,343	35,948	34,605	2576.69%
4240/4250/4920/5370 AEFLA - EI Civics/AEFLA	205,473	852,700	647,227	314.99%
4130/4140 TANF	11,875	262,958	251,083	2114.38%
3770/3771/3772/3773/4550 Title V - HIS	434,917	785,697	350,780	80.65%
4021 NSF Grants	-	-	-	0.00%
1270/1273/1280/2710 Other	89,397	47,000	(42,397)	-47.43%
<b>Total Federal</b>	<b>\$ 612,139</b>	<b>\$ 2,999,531</b>	<b>\$ 2,387,392</b>	<b>390.01%</b>

<b>STATE INCOME</b>				
1000 Staff Development	51,848	-	(51,848)	-100.00%
1030/1040 Basic Skills Block Grant	466,235	2,940,466	2,474,231	530.68%
1050 LGBTQ+	84,879	84,879	-	0.00%
1060 Basic Skills Block Grant	7,221	7,221	-	0.00%
1150 Strong Workforce-Local	2,183,983	2,414,525	230,542	10.56%
1151 Strong Workforce-Regional	181,848	881,771	699,923	384.89%
1152 Career Path	8,358	300,000	291,642	3489.38%
1153 Regional ICAPS	72,558	-	(72,558)	-100.00%
1154 Deputy Sector Navigator	-	-	-	0.00%
1250 Teacher Prep	-	-	-	0.00%
1271 Career Tech Path	-	-	-	0.00%
1280 CCC Maker Project	-	-	-	0.00%
1300 Higher Education Innovation Awards	826,554	826,554	-	0.00%
1815 COVID-19 Recovery Block Grant	7,170,668	-	(7,170,668)	-100.00%
2101 LAEP	3,703,618	3,703,618	-	0.00%
2306 SB 85	2,117,725	1,630,232	(487,493)	-23.02%
2307 Undocumented Resource Liaisons	146,658	156,467	9,809	6.69%
2308 Retention & Enrollment Outreach	2,401,678	2,519,061	117,383	4.89%
2309 Basic Needs Centers	997,778	731,219	(266,559)	-26.72%
2820/5320/6220/5910 Adult Education Block Grant	3,617,518	3,718,605	101,087	2.79%
3700/3701/3711 Staff Diversity/EEO Best Practice/Faculty PD	560,576	314,623	(245,953)	-43.88%
2200/1070/1080/1081 Basic Skills	-	-	-	0.00%

0100/6500 Instructional Equipment	-	-	-	-	-	0.00%
2200 Disabled Students	1,563,540	1,732,102	168,562	-	10.78%	
1500 EOPS/CARE	3,422,158	3,562,082	139,924	-	4.09%	
3101 Mental Health Support	308,261	510,322	202,061	-	65.55%	
3880 Restricted Data on Demand Training	2,053	-	(2,053)	-	-100.00%	
3920/3853 Nursing	188,192	204,557	16,365	-	8.70%	
3950 Zero Textbook	187,832	-	(187,832)	-	-100.00%	
4020 Economic Development	685,960	-	-	3,667	0.53%	
1900/1910 BFAP Administration	-	689,617	-	-	0.00%	
4250 El Civic	-	-	-	-	0.00%	
1901 Financial Aid Technology	99,619	52,290	(47,329)	-	-47.51%	
4820/4920 CALWORKS	2,834,943	2,190,117	(644,826)	-	-22.75%	
4130 TANF	136,738	-	(136,738)	-	-100.00%	
4110/4220 Child Care Resource Center	3,854	16,000	12,146	-	315.15%	
8410 State Child Devel. Center Grants	61,116	-	(61,116)	-	-100.00%	
Garfield Parent Support Center	-	-	-	-	0.00%	
0610 Student Equity	-	-	-	-	0.00%	
State Rehabilitation	-	-	-	-	0.00%	
0600 Matriculation - Credit	6,038,395	6,503,146	464,751	-	7.70%	
0700 Matriculation - Non-Credit	74,795	-	(74,795)	-	-100.00%	
3000 Lottery	440,358	1,254,510	814,152	-	184.88%	
0800 Guided Pathways	1,803,802	1,905,879	102,077	-	5.66%	
1010 Food Pantry	4,090	-	(4,090)	-	-100.00%	
J/1011/20511/1902/1501/2880/2950 Other	\$ 432,956	\$ 585,423	\$ 152,467	\$	35.22%	
Total State	\$ 42,888,365	\$ 39,435,286	\$ (3,453,079)	\$	-8.05%	

INCOME SUMMARY & COMPARISON

SCHEDULE G

GLENDALE COMMUNITY COLLEGE DISTRICT  
2023-24 TENTATIVE BUDGET  
INCOME SUMMARY & COMPARISON BY PROGRAM  
FISCAL YEARS 2022-2023 and 2023-2024  
GENERAL FUND, RESTRICTED (03)

	2022-23		2023-24		% Change 23-24 Tentative to Actual Budget
	Actual	Tentative Budget	\$ Change 23-24 Tentative to Actual Budget	% Change 23-24 Tentative to Actual Budget	
LOCAL INCOME	\$ 200,754	\$ 430,754	\$ 230,000	114.57%	
1000/5900 Foundation	71,938	32,000	(39,938)	-55.52%	
1000 Duplicating	-	-	-	0.00%	
Redevopment Agency	-	-	-	0.00%	
Atheletics Field Rental	-	-	-	0.00%	
Vetrans Resource	-	-	-	0.00%	
1000 Auditorium Performances Rental	-	-	-	0.00%	

Sales	-	-	-	-	0.00%
Swap Meet	-	-	-	-	0.00%
2320 Restricted Hybrid Charging Stations	-	-	-	-	0.00%
2710 Pacific Headstart Clinic	-	-	-	-	0.00%
2720 California State Preschool	113,083	71,000	(42,083)	-37.21%	
2750 Cell Towers	-	-	-	-	0.00%
3710 Classified Professional Development	59,273	-	(59,273)	-100.00%	
7000 Baja Field Studies	31,765	34,000	2,235	7.04%	
8400 Child Development Center	379,492	250,000	(129,492)	-34.12%	
0100 Nursing	-	-	-	0.00%	
8450 LACOE step program	-	-	-	0.00%	
8415/8412 CDC Grants	19,660	18,130	(1,530)	-7.78%	
8400 CDC Non-Credit	379,492	-	(379,492)	-100.00%	
5910 Public Education Government (PEG)	47,540	60,000	12,460	26.21%	
0000 Misc Income	440,505	697,691	257,186	58.38%	
<b>Total Local Income</b>	<b>\$ 1,743,502</b>	<b>\$ 1,593,575</b>	<b>\$ 191,449</b>	<b>10.98%</b>	

**STUDENT CHARGES**

Parent Ed Community Ed	\$ -	\$ -	\$ -	0.00%
Assessment Test Fee	-	-	-	0.00%
2050 Capital Outlay	328,820	420,000	91,180	27.73%
0400 Community Service	144,642	240,000	95,358	65.93%
3200 Parking Fees	8,969	-	(8,969)	-100.00%
3100 Health	510,271	610,000	99,729	19.54%
0100 Fire Academy	-	-	-	0.00%
0100 Pilot Training	-	-	-	0.00%
3200/3210 Parking Fines	3,005	-	(3,005)	-100.00%
Other	-	-	-	0.00%
<b>Total Student Fees</b>	<b>\$ 995,707</b>	<b>\$ 1,270,000</b>	<b>\$ 274,293</b>	<b>27.55%</b>
<b>Total Income</b>	<b>\$ 46,239,713</b>	<b>\$ 45,298,392</b>	<b>\$(913,321)</b>	<b>-2.04%</b>
Transfers In:	6,174,476	-	(6,174,476)	-100.00%
Beginning Balance	4,156,978	-	(4,156,978)	-100.00%
<b>Total Resources</b>	<b>\$ 56,571,167</b>	<b>\$ 45,298,392</b>	<b>\$(11,272,775)</b>	<b>-19.93%</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 STUDENT FINANCIAL AID FUND (09)

	<u>2022-23</u>	<u>2023-24</u>
	Actual	Final Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ -	\$ -
Income		
Program 15 EOPS	-	-
Program 151 CARE	-	-
Program 16 PELL	19,199,645	19,000,000
Program 17 SEOG	456,386	530,000
Program 21 Cal Grants	3,724,384	3,850,000
Program 23 F/T Student Success Grant	9,781,319	9,450,904
Program 2301 Financial Aid Loans	2,054,210	1,600,000
Interfund Transfers/ Other	820,634	891,994
Total Income	<u>\$ 36,036,578</u>	<u>\$ 35,322,898</u>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<u>\$ 36,036,578</u>	<u>\$ 35,322,898</u>
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Program 15 EOPS	\$ 420,288	-
Program 151 CARE	45,500	-
Program 16 PELL	33,505,903	19,000,000
Program 17 SEOG	456,500	517,463
Program 21 Cal Grants	4,875,568	3,850,000
Program 23 ACG Grants	-	9,450,904
Interfund Transfer/other	1,726,575	1,600,000
Program 2301 Financial Aid Loans	5,183,238	904,531
Total Expenditures	<u>\$ 46,213,572</u>	<u>\$ 35,322,898</u>
Other Outgo		
Reserve For Contingency	\$ -	-
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<u>\$ 46,213,572</u>	<u>\$ 35,322,898</u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023-24 TENTATIVE BUDGET  
 FUND 15 - CAPITAL PROJECTS  
 SUMMARY

INCOME AND ALLOCATION SUMMARY		PROGRAM ALLOCATION	
Beginning Fund Balance	3,940,185		
Federal Income:			
Federal Grant	-	Deferred Maintenance Projects	3,940,185
		6470 Schedule Maintenance	-
		6470 Schedule Maintenance	0
		6490 Scheduled Maintenance	0
		Total Deferred Maintenance	3,940,185
State Income:			
Deferred Maintenance	-	Construction Projects	0
Construction Projects	-	6231 Energy Conservation (Prop39)	0
Energy Conservation	-	7610 Parking COPS	0
Total State Income	-	Total Construction Projects	0
Interest	-	Planning	
		83 Site Master Plan	0
		94 Five-Year Plan	0
		Total Planning	0
Interfund Transfers		Internal	
Fund 01	-	73 Van Replacement	0
Fund 03	-	92 COP Repayment	0
		Total Internal	0
Total Interfund Transfers	-	Reserve	0
Other Income		Total Program Allocation	3,940,185
JPA Parking Bond	-		
Total Other Income	-		
Total Estimated Revenue	-		

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 SELF INSURANCE FUND (18)

	2022-23 Actuals	2023-24 Tentative Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ 48,185	\$
Income		
Hazardous Substance Interest	-	-
Other interfund Transfers	43,488	40,000
Total Income	2,301,483	2,650,000
	\$ 2,344,971	\$ 2,690,000
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 2,393,156	\$ 2,690,000
 <b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	-	-
Classified Salaries	-	-
Health & Welfare	1,797,877	1,800,000
Supplies, Materials	5,354	5,000
Contract Services/Other Operating Equipment	680,748	700,000
Total Expenditures	2,115	5,000
	\$ 2,486,094	\$ 2,510,000
Other Outgo		
Interfund Transfers	-	-
Reserve For Contingency	(92,938)	180,000
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 2,393,156	\$ 2,690,000

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 INCOME AND ALLOCATION SUMMARY  
 PROFESSIONAL DEVELOPMENT FUND (59)

	<u>Program No.</u>	<u>Name</u>	<u>New Income</u>	<u>2023-24 Tentative Budget</u>	<u>2022-23 Final Actual</u>
Beginning Balance			\$ -	-	-
State	2480	ETP Office Auto, HPW, AUTOCAD	\$	800,000	1,050,000
		Total State Income	\$	800,000	1,050,000
Local	8000 1290	Professional Development Center P D C Donations	\$	300,000	300,000
		Total Local Income	\$	300,000	300,000
		Interrfund Transfer	\$	-	-
		<b>GRAND TOTAL</b>	\$	<b>1,100,000</b>	<b>1,350,000</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 PROFESSIONAL DEVELOPMENT FUND (59)

	2023-24 Tentative Budget	2022-23 Final Actual	2023-24 Tentative Budget	2022-23 Final Actual
<b>CERTIFICATED SALARIES</b>				
1100 Teachers, Regular	0	3,300		
1200 Non-Classroom, Regular	0	0		
1300 Teachers, Hourly	0	0	5,000	0
1400 Non-Classroom, Hourly	0	0	0	0
Total 1000	0	3,300	25,000	23,064
<b>CLASSIFIED SALARIES</b>				
2000 Reclassification	0	0	986,000	677,464
2100 Regular, Non-Classroom	165,000	140,331	29,500	0
2200 Instructional	0	0	0	0
2300 Other, Non-Regular, Hourly	0	0		
2400 Instructional, Hourly	0	0		
Total 2000	165,000	140,331	10,000	0
<b>EMPLOYEE BENEFITS</b>				
	84,500	77,100	10,000	0
<b>SUPPLIES, MATERIALS</b>				
4200 Other Books	0	21,085		
4300 Instructional Supplies	0	0		
4400 Media Materials	0	0		
4500 Other Supplies & Materials	45,000	0		
4700 Food	0	0		
Total 4000	45,000	21,085		
<b>CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>				
	\$	\$	\$	\$
5100 Personal Services				
5200 Travel, Conference & Mileage				
5300 Dues & Memberships				
5400 Insurance				
5500 Utilities				
5600 Service Agreements				
5800 Other				
5900 Other				
Total 5000				
	\$	\$	\$	\$
6200 Building Improvement				
6400 New Equipment				
6500 Lease Purchase				
Total 6000				
<b>OTHER OUTGO</b>				
7300 Interfund Transfer				
7500 Student Financial Aid				
7600 Other Student Services				
7900 Reserve For Contingency				
Total 7000				
	\$	\$	\$	\$
Total 7000				
<b>TOTAL EXPENDITURES AND RESERVE</b>				
	\$	\$	\$	\$
			1,350,000	942,344

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2023 - 2024 TENTATIVE BUDGET  
 GO BOND SERIES A- FUND 70

	2022-23 Final	2023-24 Tentative Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ 128,761,922	\$ 76,843,532
Income		
Interest	-	-
Bond Issue	-	-
Other Finance Income	-	-
interfund Transfers	-	-
Total Income	\$ -	\$ -
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 128,761,922</b>	<b>\$ 76,843,532</b>
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	-	-
Classified Salaries	230,000	250,000
Health & Welfare	150,000	150,000
Supplies, Materials	12,436	15,000
Contract Services/Other Operating	1,236,637	1,500,000
Site Improvements	-	-
Building	50,289,317	49,928,532
Equipment	-	-
Total Expenditures	\$ 51,918,390	\$ 51,843,532
Other Outgo		
Interfund Transfers	-	-
Reserve For Contingency	\$ 76,843,532	\$ 25,000,000
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 128,761,922</b>	<b>\$ 76,843,532</b>