

# FINAL BUDGET

YEAR 2018-19

## GLENDALE COMMUNITY COLLEGE DISTRICT

1	<b>OVERVIEW</b>
2	SUMMARY – ALL FUNDS BUDGETS (SCHEDULE A)
3	SUMMARY – FTES ANALYSIS (SCHEDULE B)
4	EXPENDITURES BY OBJECT FUND 01 Income Summary and Comparison Expenditure Summary and Comparison by Object
5	EXPENDITURES BY OBJECT FUND 03 Income and Allocation Summary Expenditure Summary by Object
6	EXPENDITURES BY OBJECT FUND 09 Income and Expenditure Summary Expenditure Detail by Object
7	EXPENDITURES BY OBJECT FUND 15 Capital Projects Summary Capital Projects Program Funding Detail / Expenditure
8	EXPENDITURES BY OBJECT FUND 18 Income and Allocation Summary Expenditure Detail by Object
9	EXPENDITURES BY OBJECT FUND 30 Income and Expenditure Summary Expenditure Detail by Object
10	EXPENDITURES BY OBJECT FUND 59 Income and Allocation Summary Expenditure Summary/ Expenditure Detail by Object
11	EXPENDITURES BY OBJECT FUND 71 Income and Allocation Summary Expenditure Detail by Object
12	EXPENDITURES BY OBJECT FUND 74 Income and Allocation Summary Expenditure Detail by Object
13	
14	
15	

# **CHAPTER 1**

## **OVERVIEW**

## **BOARD OF TRUSTEES**

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## **ADMINISTRATION**

Dr. Anthony Culpepper: Executive Vice President, Administrative Services  
Dr. Michael Ritterbrown: Vice President, Instructional Services  
Dr. Paul Schlossman: Vice President, Student Services

## OVERVIEW

The 2018-19 GCC Final Budget is based on the appropriations for community colleges contained in the Governor's Budget as amended in May (May Revise) and the Conference Committee resolutions. The details of the Governor's and Conference Committee decisions are below. The GCC Unrestricted General Fund, which accounts for the college's primary operating costs, is based on a best estimate of how the State's budget will affect college revenues.

## STATE FINANCES

### **Governor's and Conference Committee Resolutions:**

On May 11, 2018, Governor Brown released his May Revision budget proposal. The Governor proposed two major initiatives to the community colleges; Student -Focused Funding Formula (SFFF) and 100% Online College. The SFFF has three components; 60% percent for base funding, 20% for supplemental funding, and 20% for student success. The \$120 million Online College initiative is structured to offer educational opportunities to working adults without a postsecondary credential. The two pathways offered by the Online College are a credential in information technology and medical coding.

### Conference Committee SFFF

#### Formula Structure and Transition—(3 yrs. phase in)

- In 2018-19, 70 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics.
- In 2019-20, 65 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 15 percent based on student success metrics.
- In 2020-21, 60 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 20 percent based on student success metrics.
- Hold Harmless Provision—In 2018-19, 2019-20, and 2020-21 no district will receive less funding than they received in 2017-18, and each will receive an increase to reflect a cost-of-living adjustment.
- In 2021-22 and future years, districts will receive no less in apportionment funding than is currently provided.



Additionally, the funding formula includes stability provisions that provide districts with additional revenue protection by allowing them to receive the greater of their past-year or current-year total revenue.

- A “60-20-20” split across those three objectives. (see following table for example)
  - 60% ~ Base Allocation ~ FTES (Full Time Equivalent Students) with modifications to calculations to “smooth out” changes in enrollment.
    - Calls for a “Base Allocation,” which funds budgeted FTES and a basic allocation consistent with the existing system. However, uses a three-year weighted FTES average (weighting the current year at 50 percent and the two trailing years at 25 percent each). (In 2018-19, uses a two year average—with 2017-18 and 2018-19 each weighted at 50 percent.) Ends the practice of “summer shift” by consistently counting summer session enrollments in the fiscal year that follows the summer term. This change would be effective 2019-20, with summer 2019 enrollments included in the 2019-20 fiscal year. Ends enrollment “stability funding.” Generally equalizes per-FTES credit funding rates for all districts. Consistent with the Governor’s proposal, retains rural allocations.
  - 20% ~ Equity Allocation, ~ fund districts based on the number of low-income students and first-generation college-going students enrolled.
    - Calls for an “Equity Allocation,” which provides districts with additional resources based on the enrollment of (1) low income students and (2) first-generation college-going students. Low-income students are defined as students who are any of the following: (1) Pell Grants recipients, (2) California College Promise Grant recipients age 25 and over, or (3) AB 540 defined students. First-generation college-going students are those who indicate neither parent has attended college (as reported on CCC Apply). All of these would be based on total counts from the prior year. Using the 20-percent allocation to determine the overall funding for this allocation, the rates for each of the measures would be determined for 2018-19 based on a calculation of “points.” Students meeting one of the above noted characteristics (low-income or first-generation college-going) generate 1 point in the formula calculation. Students with both characteristics generate 1.5 points. Beginning in 2019-20, the rates calculated in 2018-19 would be the basis for the apportionment.

- 20% ~ Student Success Allocation, would fund districts based on a set of progress, completion, and earnings measures—with additional funding for outcomes of low-income students and first-generation college going students.
  - Calls for a “Student Success Allocation,” which provides districts with additional resources based on the number of students meeting a more broadly-defined set of outcomes. Using the 20-percent allocation to determine the overall funding for this allocation, the rates would be determined for 2018-19 based on a calculation of “points.” A single student could generate points for one outcome within each of the following categories (with all of the counts generated from prior year data):
    - Progression • Completion of both transfer-level mathematics and transfer-level English within the first year of enrollment. (3 points)
    - Outcomes • Completion of an ADT. (4 points) • Completion of an associate degree or California community colleges baccalaureate degree. (3 points) • Credit certificates 16 units or greater. (2 points) • Completion of nine career technical education (CTE) units. (1 point)
    - Wages • Attainment of a regional living wage after one year of completion. (1 point)Provides districts with additional resources based on the number of disadvantaged students (as defined by the Equity Allocation) meeting any of the above outcomes. Specifically:
    - For a student who is either a low-income student or a first-generation student (but not both), the student would generate an additional set of points equal to the number generated above.
    - For a student who is both a low-income student and a first-generation student, the student would generate an additional set of points equal to the number generated above multiplied by 1.5.

South Orange County CCD  
Apportionment Calculation Under Proposed New Funding Formula for 2018-19

Calculation of Base Allocation				
A	B	C= A*B	D	E=C*D
Per FTEs Amount	% Applicable	Payment Per FTEs	FTEs Funded	Amount Paid
Basic Allocation				
Credit	3,103	\$ 3,103.00	23,165.24	\$ 8,746,586.00
Non Credit	3,347	\$ 3,347.00	2,088.62	\$ 71,881,750.06
CDCP	5,457	\$ 5,457.00	493.48	\$ 6,990,611.14
Special Admitt	5,600	\$ 5,600.00	599.20	\$ 2,692,902.17
			599.20	\$ 3,355,520.00
				<b>Total Funding From Base Allocation: \$ 93,667,369.37</b>

Calculation of Supplemental Allocation				
A	B	C= A*B	D	E=C*D
Point Amount	Total Counts	Total Points	Rate per Point	Amount Paid
Cal. Promise Grant (BOG) (25 or older)	1	6,397	\$ 6,397	\$ 1,526.00
AB540	1	1,405	\$ 1,405	\$ 1,526.00
Pell	1	6,071	\$ 6,071	\$ 1,526.00
				<b>Total Funding From Supplemental Allocation: \$ 21,170,198.00</b>

Calculation of Student Success Incentive Allocation				
A	B	C= A*B	D	E=C*D
Point Amount	Total Counts	Total Points	Rate per Point	Amount Paid
Associate Degree	3.0	2,010	6,030	\$ 876.00
Associate Degree for Transfer	4.0	1,082	4,328	\$ 876.00
Credit Certificates (18 or more units)	2.0	3,538	7,076	\$ 876.00
Completion of 9 CLE units	1.0	4,491	4,491	\$ 876.00
Transfer to 4 year institution	1.5	2,882	4,323	\$ 876.00
Completion of transfer level math and English	2.0	738	1,476	\$ 876.00
Attainment of regional living wage	1.0	3,545	3,545	\$ 876.00
				<b>Total: \$ 27,391,644.00</b>
<b>Equity Bump</b>				
Associate Degree	3.0	738	2,214	\$ 660.00
Associate Degree for Transfer	4.0	371	1,484	\$ 660.00
Credit Certificates (18 or more units)	2.0	1,184	2,368	\$ 660.00
Completion of 9 CLE units	1.0	1,188	1,188	\$ 660.00
Transfer to 4 year institution	1.5	893	1,340	\$ 660.00
Completion of transfer level math and English	2.0	157	314	\$ 660.00
Attainment of regional living wage	1.0	392	392	\$ 660.00
				<b>Total: \$ 6,137,670.00</b>
				<b>Total Funding From Student Success Incentive Allocation: \$ 33,529,314.00</b>

Total Computational Revenue Under New Formula: \$ 148,366,881.37

Day Fund. Currently, the Rainy Day Fund is \$9.4 billion (71% of targeted amount). The Governor's Budget reflects a strong projection of the major state revenue increase in resources (i.e. Personal Income Tax, Sales and Use Tax, and Corporation Tax) totaling approximately \$8 billion in 2018-19.

Major changes from the January proposal included the following:

On-going implications (unrestricted):

- Community Colleges will receive increase of approximately \$68 million Proposition 98 funding guarantee; this is 10.93% required by statute
- \$21.9 million increase in COLA being changed from 2.51% to 2.71%.
- Growth funding is 1.0%.
- Online College \$20 million

One-time implications (restricted):

- The \$143M Deferred Maintenance/Instructional Equipment allocation.
- Online College \$100 million

**Joint Senate/Assembly Budget Conference Committee**

The Budget Conference Committee met to resolve the differences between the two chambers and advanced the budget bill for action. For community colleges the Conference Committee supported the major recommendations of the Governor's May Revise. The one major change is a reduction of the Deferred Maintenance and Instructional Equipment fund from \$275.2M (January) to \$143M (May Revise), and finally \$23M Conference Committee Agenda.

Following is a chart that summarizes these 2018-19 budget proposals and the increased revenue projected for GCC:

2018-19 State Budget Proposals (in \$ millions)

Item	January	May Revise	Conference	Glendale College	Usage
COLA (2.51%) May (2.71%)	\$161.2M	\$183.1M	\$183.1M	\$2.23M	U/O
Growth	\$60M	\$59.7M	\$59.7M	\$0M	U/O
Base Allocation			\$151M	\$1.84M	U/O
<b>Total Unrestricted On-Going</b>				\$4.07M	U/O
Discretionary Funding			\$34M	\$4.15M	U/OT
Hold Harmless	\$0M	\$104M	\$24M	U/K	2yrs*
<b>Total Unrestricted One-Time</b>				\$4.15M	U/OT
<b>Total Unrestricted</b>				\$4.485M	U
Transition to new SFFF	\$175M				
Full-Time Faculty			\$50M	\$610M	R/O
Student Success Completion Program			\$40.7M	\$497M	R/O
<b>Total Restricted On-Going</b>				\$1.107M	R/O
Part-Time Faculty			\$50M	\$610M	R/OT
Deferred Maintenance/Instructional Equipment	\$275.2M	\$143M**	\$23M**	\$281M	R/OT*
<b>Total Restricted One-Time</b>				\$891M	R/OT
<b>Total Restricted</b>				\$2.998M	R

\*Assumes GCC will receive its proportionate share of these programs.

U=Unrestricted; O=On-going; R=Restricted; OT=One-Time; U/K= Unknown

\*\*\$131.7 million was shifted to support the Online College initiative

## GCC BUDGET

### Development Process

The 2018-19 GCC Final Budget was developed following the guidelines of Administrative Regulation 6200, District's Budget. These guidelines include the following:

- 1) Each functional unit (President's Office, Instruction, College Services, Administrative Services, Human Resources, and Information Technology) receives an allocation based on the preliminary revenue projections developed by staff and reviewed with the Budget Review Committee. After funding a five percent (5%) General Reserve and adjusting the "Exempt Cost" line items (expenses that benefit the entire college and cannot be controlled by the TOPS manager e.g. utilities, insurance and benefits (currently estimated at \$3.417M for 2018-19), a Rollover Budget (PBCS) is distributed to the TOPS managers. TOPS managers can transfer funds between accounts as long as their total budget fits within their allocation.

- 2) A step in the process was developed to address the Accreditation Report and to strengthen the link between planning and resource allocation. Items that need additional funding are initiated through a Program Review report or College plan. These requests are reviewed by either the Institutional Planning Coordinating Committee (IPCC) or Program Review for validation. After validation, the requests are forwarded to their respective Governance Committee (Academic Affairs, Student Affairs, Administrative Affairs, and CCCC's). The prioritized requests are then forwarded to the Budget Committee for review and inclusion in the Final budget.
- 3) The Budget Committee reviews all requests to determine which ones are "Must Do" requests and which ones may qualify for alternative funding.
- 4) An expanded Budget Committee then meets to review the other requests from each Governance committee to develop a consolidated list of budget requests in priority order.

The Strategic Master Plan Committee (Team A) has approved annual goals which are used by the Expanded Budget Committee to prioritize funding for new budget requests. These annual goals are not in priority order and are as follows:

- 1) Streamline the transition for students from Noncredit to Credit.
- 2) Formalize process for the use of assessment results in program improvement.
- 3) Develop clear strategies regarding the use of marketing and communication to increase enrollment and retention.
- 4) Develop and communicate a sustainability policy, and implement it in order to work toward reducing the use of paper and reducing the college's impact on the environment.
- 5) Enhance the total student experience, including elements such as a safe and effective learning environment, academic excellence, high standards and expectations, personal growth, global and social awareness, leadership and experiential opportunities, international experiences, a culture of participation (membership, voting, etc.), a role in decision-making, pride for the organization/institution, exposure to potential careers, and a personal intellectual and professional identity.

### **Final Budget- Revenues**

Overall, the GCC Final Budget reflects approximately \$3.6M more revenue than in 2018-19. The projected ending fund balance is \$21.20M.



An analysis of the changes to the 2017-18 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 \$5.43M consisting of the base apportionment increase \$5.15M, apportionment for operations decrease <\$.43M>, the Cost of Living Adjustment increase (COLA) \$1.1M, and growth decrease <\$.39M>.
- 2. Prior Year Adjustment:** An estimate is made for Prior-Year Adjustment. These funds are a result of a number of factors including how well other districts do in making their growth targets and the amount of property taxes and enrollment fees that are collected statewide. This number will be adjusted when we know more in February 2019; when we receive our First Principal Apportionment report.
- 3. Other State Revenue:** The other state revenue category consists of the Board of Governor's grant and mandated cost revenue. No revenue is apportioned for this category in the 2018-19 budget.
- 4. Non-Resident Tuition:** Non-Resident enrollment is projected to decline by 20%. In 2018-19. The budget for non-resident tuition decreased by \$940K.
- 5. Interfund Transfers:** The Interfund Transfer revenue for the medical premium refund has been eliminated this fiscal year due to higher experience rates. The Blue Shield rebate is a return of 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. In addition, in adherence to accounting practices, future rebates will be shown as a reduction to expenditures in Fund 18.
- 6. Beginning Balance:** The 2018-19 Final Budget is based on a beginning fund balance of \$11.9M. This balance may change as a result of final transactions posted during the 2017-18 year end close. The audited final financial statements normally scheduled to be completed during the Fall of 2018 can provide a more accurate accounting of the year end operational activities.
- 7. Enrollment Growth:** No enrollment growth is projected for 2018-19. The college has submitted to the state its P2 2017-18 CFS320 to reflect a total Full Time Equivalent Student (FTES) count requesting stability of approximately 15,540 FTES; this allows the college to receive base funding equivalent to 2016-17. This decision is a part of the college's overall financial enrollment management strategy to restart the state authorized stability funding cycle and provide more time for its enrollment strategy to result in an increased FTES growth.

The following chart provides details of projected revenues for the Unrestricted General Fund.

(in \$Millions)

	2016-17 Projected	2017-18 Budget	2018-19 Budget	Variance Budget/Budget
<b>General Revenues:</b>				
Base	\$83.244	\$83.431	\$90.047	\$6.62
COLA	\$0.000	\$1.302	\$2.440	\$1.138
Growth	\$0.000	\$0.387	\$0	(\$0.39)
Apportionment for Operations	\$1.070	\$2.273	\$1.842	(\$0.43)
Apportionment for FT Faculty	\$0.066	\$0.000	\$0.610	\$0.610
Deficit	<u>(\$1.080)</u>	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.000</u>
Total	<u>\$83.300</u>	<u>\$87.393</u>	<u>\$94.939</u>	<u>\$7.546</u>
Prior Year Adjustment	\$0.200	\$0.070	\$0.00	\$0.070
Federal Funds	\$0.001	\$0.001	\$0.001	\$0.000
Lottery	\$2.050	\$2.050	\$2.704	\$0.654
Part-time Faculty Parity	\$0.320	\$0.320	\$0.324	(\$0.02)
Part-time Faculty Other	\$0.213	\$0.213	\$1.589	\$1.376
Other State	\$1.875	\$0.199	\$0.197	(\$0.002)
Other Local	\$0.141	\$0.141	\$0.100	(\$0.041)
Non-Resident	\$4.500	\$4.800	\$4.000	(\$.800)
Other Student Fees	\$0.416	\$0.416	\$0.416	\$0.000
Other Revenues	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$1.262</u>	<u>\$1.262</u>
Subtotal	<u>\$9.716</u>	<u>\$8.210</u>	<u>\$10.592</u>	<u>\$2.382</u>
Total Income	<u>\$93.016</u>	<u>\$95.603</u>	<u>\$105.531</u>	<u>\$9.928</u>
Incoming Transfers	\$0.487	\$0.000	\$0.000	\$0.000
Beginning Balance	<u>\$11.119</u>	<u>\$10.796</u>	<u>\$11.267</u>	<u>\$.4710</u>
Beginning Fund Balance	\$11.606	\$10.796	\$11.267	\$.4710
Total Funds Available	\$104.622	\$106.399	\$116.798	\$10.399
Projected Expenditures	<u>\$93.826</u>	<u>\$95.132</u>	<u>\$101.839</u>	<u>\$6.707</u>
Ending Fund Balance	<u>\$10.796</u>	<u>\$11.267</u>	<u>\$14.959</u>	<u>\$3.692</u>
Unrestricted Reserve Percentage	11.51%	11.84%	14.7%	

### **Final Budget - Expenditures**

The GCC Final Budget includes approximately \$3.4M of increased exempt expenses. These increases include step and column salary increases for faculty and staff of \$689K (prior to any changes which may result from collective bargaining), faculty and staff health insurance \$1.2M, utilities \$100K, district contributions for employees' STRS and PERS retirement \$1.240M, workers

compensation \$50K and retiree health benefits \$50K.

Exempt Costs: Exempt costs are defined as costs that benefit the college as a whole and for which a manager has no control over the amount. Examples would include employee benefits, collective bargaining changes, utilities etc. The major exempt cost items that were augmented in this budget are as follows:

Augmentation	Amount
Step & Column	\$689,569
Health Insurance	\$1,200,000
Utilities	100,000
STRS/PERS Retirement	1,177,044
Workers Compensation	50,000
Retiree Benefits	50,000
Contingency Reserve	50,000
Other Benefits (FICA/SUI/MEDICARE)	<u>100,000</u>
Total	<u>\$3,416,613</u>

- 1) **Step and Column Increases (\$689,569):** Step and column increases are the annual pay increases for all employees as they move to a higher step or range on the salary schedule. This shows approximately 44.6% of faculty, 32.7% of classified staff, and 22.7% of administrative staff receiving an increase in compensation prior to any possible adjustment in the salary schedule as a result of collective bargaining.
- 2) **Health Insurance (\$1,200,000):** The health plan renewal rates for 2019 have been received. The budget will accommodate a 20% increase in premiums.
- 3) **Utilities (\$100,000):** Utility expenditures consist of a \$100,000 augmentation. This adjustment is made based on rate increases for 2017-18 and additional building structures being brought online.
- 4) **STRS/PERS Retirement (\$1,240,058):** The State Teachers Retirement System (STRS) rate will increase by 1.85 percentage points to 16.28% and the Public Employees Retirement System (PERS) rate will increase by 1.60 percentage points to 17.10% in 2018-19.
- 5) **Workers Compensation (\$50,000):** The Schools Linked for Insurance Management (SLIM) Joint Powers Authority premium is pending for 2017-18. We are anticipating another increase in 2018-19; requiring a \$50,000 augmentation.
- 6) **Retiree Health Benefits (\$50,000):** The negotiated increase in retiree health benefits last year have resulted in increased retiree costs. There are at least 17 new retirees.
- 7) **Contingency Reserve (\$50,000):** The Board Directed contingency reserve has been augmented \$50,000 to work toward a goal of 1% of total expenditure level.
- 8) **Other Benefits (\$100,000):** The increase in last year's labor costs and other state economic uncertainties warrant an augmentation of FICA, SUI, and Medicare.

All other 2018-19 budget requests are in-process for funding. While the Restricted General Fund and other Funds (e.g. Categorical, Self-Insurance Fund, GO Bond 74, Professional Development Center, Cafeteria, Capital Projects, Student Financial Aid) are contained in the Final Budget so that authority may be given to begin expending funds, these budgets are still in development and, therefore, are not discussed at this time.

### **Final Budget - Reserves**

The 2018-19 Final Budget is projecting a reserve balance of \$14.59M. These reserves consist of the following: 5% General Reserve (these monies are mandated by Board Policy as a compliance item for accreditation and best practice indicator for FCMAT) \$5.092M; Contingency Reserve (\$1.018M) (these monies are Board directed reserves for unforeseen operational needs); Reallocation Reserve (\$150K) and a Salary Stabilization Reserve (\$30K) (these monies have been allocated to fulfill CSEA collective bargaining agreement)

Following is a summary of estimated 2017-18 reserves: **(these dollar amounts may change as the 2017-18 year-end balances are finalized)**

Reserve	Total Funds
Mandatory Reserves:	
General Reserve (5.00%)	\$5,092,000
Contingency Reserve (1.00%)	<u>\$1,018,000</u>
Subtotal Mandatory (6.00%)	6,110,000
Salary Stabilization	30,000
Classified Reallocations	150,000
Other (reserve to support 2019-23 expenditures growth)	<u>8,669,000</u>
Total Reserves (14.7%)	<u>\$14,959,000</u>

### **Pending GCC Budget Actions**

The Final Budget will be discussed and acted on at the September board meeting. A public hearing on the final budget is pending to occur at the August 21, 2018 board meeting.

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

- 1) **Finalization of the Student Success Funding Formula (SSFF):** The Chancellor's Office is still working toward structuring the 2018-19 advanced apportionment based on the SSFF. What is finally adopted may require additional adjustments to the college's budget. The May Revise and Conference Agenda were used for the Final Budget.
- 2) **2019 Health Care Renewal:** The College has received its 2018 health care renewal rates. The Final Budget will accommodate a 20% premium increase.
- 3) **Funding of 2018-19 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, the Budget Committee has not completed its prioritization and funding of the 2018-19 budget requests. This process is anticipated to be completed in the Fall 2018.
- 4) **Negotiation with Employee Groups:** The College has not engaged negotiating salary with the Guild and CSEA. No estimated amount has been placed in the Final budget to account for current negotiation discussions.

### **GCC Budget Cautions**

The primary concern with the Final Budget is enrollment. The College's enrollment has been

relatively flat for the last four years. In 2014-15 the College shifted approximately 772 FTES from summer 2015 enrollment into the 2014-15 fiscal year. This strategic financial decision allows the College to continue its current operations through the state stability funding cycle for 3 years. The College continues to focus on enrollment growth as it develops its plans for 2018-19 and beyond.

The College has submitted its P2 2017-18 320CFS to initiate the request for stability funding.

The College apportionment is no longer being allocated using a base of 15,462 FTES alone. Therefore, the College will need to restructure its growth projections to include all three new funding formula metrics to maintain its base funding level and to increase it. If it does not, the college's apportionment funding will be reduced. In preparing the development of the 2018-19 budget, the College anticipates accepting stability by the California Community Colleges Chancellor's Office. The College is planning to use COLA funds and base augmentation funds as new discretionary ongoing revenues. The fiscal planning process continues to focus on long-term sustainability using a five-year projection model as the college must restructure its apportionment projections to include enrollment, student poverty, and student success metrics over the next three years to assure a stable fiscal position.

### **Conclusion**

- The college will be faced with an additional \$3.4M of additional inflationary costs from salary increases automatically provided due to step and column, health plan renewals and retirement costs each year for the next five years.
- 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.
- The College is optimistic about its future as it develops Guided Pathway plans to support the retention and success of its students and continues its outreach to expand the number of students served by GCC; uses the Measure GC Bond to enhance the facilities and the College learning environment; and continues to celebrate its faculty, staff, and administration's commitment to the long-term and sustainable success of Glendale Community College as shown by the reaffirmation and seven year accreditation.

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### Conference Committee SFFF

#### Formula Structure and Transition—(3 yrs. phase in)

- In 2018-19, 70 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics.
- In 2019-20, 65 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 15 percent based on student success metrics.
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Additionally, the funding formula includes stability provisions that provide districts with additional revenue protection by allowing them to receive the greater of their past-year or current-year total revenue.

- A “60-20-20” split across those three objectives. (see following table for example)
  - 60% ~ Base Allocation ~ FTES (Full Time Equivalent Students) with modifications to calculations to “smooth out” changes in enrollment.
    - Calls for a “Base Allocation,” which funds budgeted FTES and a basic allocation consistent with the existing system. However, uses a three-year weighted FTES average (weighting the current year at 50 percent and the two trailing years at 25 percent each). (In 2018-19, uses a two year average—with 2017-18 and 2018-19 each weighted at 50 percent.) Ends the practice of “summer shift” by consistently counting summer session enrollments in the fiscal year that follows the summer term. This change would be effective 2019-20, with summer 2019 enrollments included in the 2019-20 fiscal year. Ends enrollment “stability funding.” Generally equalizes per-FTES credit funding rates for all districts. Consistent with the Governor’s proposal, retains rural allocations.
  - 20% ~ Equity Allocation, ~ fund districts based on the number of low-income students and first-generation college-going students enrolled.
    - Calls for an “Equity Allocation,” which provides districts with additional resources based on the enrollment of (1) low income students and (2) first-generation college-going students. Low-income students are defined as students who are any of the following: (1) Pell Grants recipients, (2) California College Promise Grant recipients age 25 and over, or (3) AB 540 defined students. First-generation college-going students are those who indicate neither parent has attended college (as reported on CCC Apply). All of these would be based on total counts from the prior year. Using the 20-percent allocation to determine the overall funding for this allocation, the rates for each of the measures would be determined for 2018-19 based on a calculation of “points.” Students meeting one of the above noted characteristics (low-income or first-generation college-going) generate 1 point in the formula calculation. Students with both characteristics generate 1.5 points. Beginning in 2019-20, the rates calculated in 2018-19 would be the basis for the apportionment.

- 20% ~ Student Success Allocation, would fund districts based on a set of progress, completion, and earnings measures—with additional funding for outcomes of low-income students and first-generation college going students.
  - Calls for a “Student Success Allocation,” which provides districts with additional resources based on the number of students meeting a more broadly-defined set of outcomes. Using the 20-percent allocation to determine the overall funding for this allocation, the rates would be determined for 2018-19 based on a calculation of “points.” A single student could generate points for one outcome within each of the following categories (with all of the counts generated from prior year data):
    - Progression • Completion of both transfer-level mathematics and transfer-level English within the first year of enrollment. (3 points)
    - Outcomes • Completion of an ADT. (4 points)
    - Completion of an associate degree or California community colleges baccalaureate degree. (3 points)
    - Credit certificates 16 units or greater. (2 points)
    - Completion of nine career technical education (CTE) units. (1 point)
    - Wages • Attainment of a regional living wage after one year of completion. (1 point)Provides districts with additional resources based on the number of disadvantaged students (as defined by the Equity Allocation) meeting any of the above outcomes. Specifically:
    - For a student who is either a low-income student or a first-generation student (but not both), the student would generate an additional set of points equal to the number generated above.
    - For a student who is both a low-income student and a first-generation student, the student would generate an additional set of points equal to the number generated above multiplied by 1.5.

South Orange County CCD  
Apportionment Calculation Under Proposed New Funding Formula for 2018-19

	Calculation of Base Allocation				
	A	B	C=A*B	D	E=C*D
Basic Allocation					
Credit	3,103	100.00%	\$ 3,103.00	23,165.24	\$ 8,746,586.00
Non Credit	3,347	100.00%	\$ 3,347.00	2,088.62	\$ 71,881,750.06
CDCP	5,457	100.00%	\$ 5,457.00	493,348	\$ 6,990,611.14
Special Admt	5,600	100.00%	\$ 5,600.00	599,20	\$ 2,692,902.17
					\$ 3,355,520.00
					<b>Total Funding From Base Allocation: \$ 93,667,369.37</b>

	Calculation of Supplemental Allocation				
	A	B	C=A*B	D	E=C*D
Cal. Promise Grant (BOG) (25 or older)	1	6,397	\$ 6,397	1,526.00	\$ 9,761,822.00
AB540	1	1,405	\$ 1,405	1,526.00	\$ 2,144,030.00
Pell	1	6,071	\$ 6,071	1,526.00	\$ 9,264,346.00
					<b>Total Funding From Supplemental Allocation: \$ 21,170,198.00</b>

	Calculation of Student Success Incentive Allocation				
	A	B	C=A*B	D	E=C*D
Associate Degree	3.0	2,010	6,030	876.00	\$ 5,282,280.00
Associate Degree for Transfer	4.0	1,082	4,328	876.00	\$ 3,791,328.00
Credit Certificates (18 or more units)	2.0	3,538	7,076	876.00	\$ 6,198,576.00
Completion of 9 CIE units	1.0	4,491	4,491	876.00	\$ 3,934,116.00
Transfer to 4 year institution	1.5	2,882	4,323	876.00	\$ 3,786,948.00
Completion of transfer level math and English	2.0	738	1,476	876.00	\$ 1,292,976.00
Attainment of regional living wage	1.0	3,545	3,545	876.00	\$ 3,105,420.00
					\$ 27,391,644.00
<b>Equity Bump</b>					
Associate Degree	3.0	738	2,214	660.00	\$ 1,461,240.00
Associate Degree for Transfer	4.0	371	1,484	660.00	\$ 979,440.00
Credit Certificates (18 or more units)	2.0	1,184	2,368	660.00	\$ 1,562,880.00
Completion of 9 CIE units	1.0	1,188	1,188	660.00	\$ 784,080.00
Transfer to 4 year institution	1.5	893	1,340	660.00	\$ 884,070.00
Completion of transfer level math and English	2.0	157	314	660.00	\$ 207,240.00
Attainment of regional living wage	1.0	392	392	660.00	\$ 258,720.00
					\$ 6,137,670.00
					<b>Total Funding From Student Success Incentive Allocation: \$ 33,529,314.00</b>

Total Computational Revenue Under New Formula: \$ 148,366,881.37

Day Fund. Currently, the Rainy Day Fund is \$9.4 billion (71% of targeted amount). The Governor's Budget reflects a strong projection of the major state revenue increase in resources (i.e. Personal Income Tax, Sales and Use Tax, and Corporation Tax) totaling approximately \$8 billion in 2018-19.

Major changes from the January proposal included the following:

On-going implications (unrestricted):

- Community Colleges will receive increase of approximately \$68 million Proposition 98 funding guarantee; this is 10.93% required by statute
- \$21.9 million increase in COLA being changed from 2.51% to 2.71%.
- Growth funding is 1.0%.
- Online College \$20 million

One-time implications (restricted):

- The \$143M Deferred Maintenance/Instructional Equipment allocation.
- Online College \$100 million

#### **Joint Senate/Assembly Budget Conference Committee**

The Budget Conference Committee met to resolve the differences between the two chambers and advanced the budget bill for action. For community colleges the Conference Committee supported the major recommendations of the Governor's May Revise. The one major change is a reduction of the Deferred Maintenance and Instructional Equipment fund from \$275.2M (January) to \$143M (May Revise), and finally \$23M Conference Committee Agenda.

Following is a chart that summarizes these 2018-19 budget proposals and the increased revenue projected for GCC:

2018-19 State Budget Proposals (in \$ millions)

<u>Item</u>	<u>January</u>	<u>May Revise</u>	<u>Conference</u>	<u>Glendale College</u>	<u>Usage</u>
COLA (2.51%) May (2.71%)	\$161.2M	\$183.1M	\$183.1M	\$2.23M	U/O
Growth	\$60M	\$59.7M	\$59.7M	\$0M	U/O
Base Allocation			\$151M	\$1.84M	U/O
<b>Total Unrestricted On-Going</b>				\$4.07M	U/O
Discretionary Funding			\$34M	\$4.15M	U/OT
Hold Harmless	\$0M	\$104M	\$24M	U/K	2yrs*
<b>Total Unrestricted One-Time</b>				\$4.15M	U/OT
<b>Total Unrestricted</b>				\$4.485M	U
Transition to new SFFF	\$175M				
Full-Time Faculty			\$50M	\$610M	R/O
Student Success Completion Program			\$40.7M	\$497M	R/O
<b>Total Restricted On-Going</b>				\$1.107M	R/O
Part-Time Faculty			\$50M	\$610M	R/OT
Deferred Maintenance/Instructional Equipment	\$275.2M	\$143M**	\$23M**	\$281M	R/OT*
<b>Total Restricted One-Time</b>				\$891M	R/OT
<b>Total Restricted</b>				\$2.998M	R

\*Assumes GCC will receive its proportionate share of these programs.

U=Unrestricted; O=On-going; R=Restricted; OT=One-Time; U/K= Unknown

\*\*\$131.7 million was shifted to support the Online College initiative

## **GCC BUDGET**

### **Development Process**

The 2018-19 GCC Final Budget was developed following the guidelines of Administrative Regulation 6200, District's Budget. These guidelines include the following:

- 1) Each functional unit (President's Office, Instruction, College Services, Administrative Services, Human Resources, and Information Technology) receives an allocation based on the preliminary revenue projections developed by staff and reviewed with the Budget Review Committee. After funding a five percent (5%) General Reserve and adjusting the "Exempt Cost" line items (expenses that benefit the entire college and cannot be controlled by the TOPS manager e.g. utilities, insurance and benefits (currently estimated at \$3.417M for 2018-19), a Rollover Budget (PBCS) is distributed to the TOPS managers. TOPS managers can transfer funds between accounts as long as their total budget fits within their allocation.

- 2) A step in the process was developed to address the Accreditation Report and to strengthen the link between planning and resource allocation. Items that need additional funding are initiated through a Program Review report or College plan. These requests are reviewed by either the Institutional Planning Coordinating Committee (IPCC) or Program Review for validation. After validation, the requests are forwarded to their respective Governance Committee (Academic Affairs, Student Affairs, Administrative Affairs, and CCCC's). The prioritized requests are then forwarded to the Budget Committee for review and inclusion in the Final budget.
- 3) The Budget Committee reviews all requests to determine which ones are "Must Do" requests and which ones may qualify for alternative funding.
- 4) An expanded Budget Committee then meets to review the other requests from each Governance committee to develop a consolidated list of budget requests in priority order.

The Strategic Master Plan Committee (Team A) has approved annual goals which are used by the Expanded Budget Committee to prioritize funding for new budget requests. These annual goals are not in priority order and are as follows:

- 1) Streamline the transition for students from Noncredit to Credit.
- 2) Formalize process for the use of assessment results in program improvement.
- 3) Develop clear strategies regarding the use of marketing and communication to increase enrollment and retention.
- 4) Develop and communicate a sustainability policy, and implement it in order to work toward reducing the use of paper and reducing the college's impact on the environment.
- 5) Enhance the total student experience, including elements such as a safe and effective learning environment, academic excellence, high standards and expectations, personal growth, global and social awareness, leadership and experiential opportunities, international experiences, a culture of participation (membership, voting, etc.), a role in decision-making, pride for the organization/institution, exposure to potential careers, and a personal intellectual and professional identity.

### **Final Budget- Revenues**

Overall, the GCC Final Budget reflects approximately \$3.6M more revenue than in 2018-19. The projected ending fund balance is \$21.20M.



An analysis of the changes to the 2017-18 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 \$5.43M consisting of the base apportionment increase \$5.15M, apportionment for operations decrease <\$.43M>, the Cost of Living Adjustment increase (COLA) \$1.1M, and growth decrease <\$.39M>.
- 2. Prior Year Adjustment:** An estimate is made for Prior-Year Adjustment. These funds are a result of a number of factors including how well other districts do in making their growth targets and the amount of property taxes and enrollment fees that are collected statewide. This number will be adjusted when we know more in February 2019; when we receive our First Principal Apportionment report.
- 3. Other State Revenue:** The other state revenue category consists of the Board of Governor's grant and mandated cost revenue. No revenue is apportioned for this category in the 2018-19 budget.
- 4. Non-Resident Tuition:** Non-Resident enrollment is projected to decline by 20%. In 2018-19. The budget for non-resident tuition decreased by \$940K.
- 5. Interfund Transfers:** The Interfund Transfer revenue for the medical premium refund has been eliminated this fiscal year due to higher experience rates. The Blue Shield rebate is a return of 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. In addition, in adherence to accounting practices, future rebates will be shown as a reduction to expenditures in Fund 18.
- 6. Beginning Balance:** The 2018-19 Final Budget is based on a beginning fund balance of \$11.9M. This balance may change as a result of final transactions posted during the 2017-18 year end close. The audited final financial statements normally scheduled to be completed during the Fall of 2018 can provide a more accurate accounting of the year end operational activities.
- 7. Enrollment Growth:** No enrollment growth is projected for 2018-19. The college has submitted to the state its P2 2017-18 CFS320 to reflect a total Full Time Equivalent Student (FTES) count requesting stability of approximately 15,540 FTES; this allows the college to receive base funding equivalent to 2016-17. This decision is a part of the college's overall financial enrollment management strategy to restart the state authorized stability funding cycle and provide more time for its enrollment strategy to result in an increased FTES growth.

The following chart provides details of projected revenues for the Unrestricted General Fund.

(in \$Millions)

	2016-17 Projected	2017-18 Budget	2018-19 Budget	Variance Budget/Budget
<b>General Revenues:</b>				
Base	\$83.244	\$83.431	\$90.047	\$6.62
COLA	\$0.000	\$1.302	\$2.440	\$1.138
Growth	\$0.000	\$0.387	\$0	(\$0.39)
Apportionment for Operations	\$1.070	\$2.273	\$1.842	(\$0.43)
Apportionment for FT Faculty	\$0.066	\$0.000	\$0.610	\$0.610
Deficit	<u>(\$1.080)</u>	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.000</u>
Total	<u>\$83.300</u>	<u>\$87.393</u>	<u>\$94.939</u>	<u>\$7.546</u>
Prior Year Adjustment	\$0.200	\$0.070	\$0.00	\$0.070
Federal Funds	\$0.001	\$0.001	\$0.001	\$0.000
Lottery	\$2.050	\$2.050	\$2.704	\$0.654
Part-time Faculty Parity	\$0.320	\$0.320	\$0.324	(\$0.02)
Part-time Faculty Other	\$0.213	\$0.213	\$1.589	\$1.376
Other State	\$1.875	\$0.199	\$0.197	(\$0.002)
Other Local	\$0.141	\$0.141	\$0.100	(\$0.041)
Non-Resident	\$4.500	\$4.800	\$4.000	(\$.800)
Other Student Fees	\$0.416	\$0.416	\$0.416	\$0.000
Other Revenues	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$1.262</u>	<u>\$1.262</u>
Subtotal	<u>\$9.716</u>	<u>\$8.210</u>	<u>\$10.592</u>	<u>\$2.382</u>
Total Income	<u>\$93.016</u>	<u>\$95.603</u>	<u>\$105.531</u>	<u>\$9.928</u>
Incoming Transfers	\$0.487	\$0.000	\$0.000	\$0.000
Beginning Balance	<u>\$11.119</u>	<u>\$10.796</u>	<u>\$11.267</u>	<u>\$.4710</u>
Beginning Fund Balance	\$11.606	\$10.796	\$11.267	\$.4710
Total Funds Available	\$104.622	\$106.399	\$116.798	\$10.399
Projected Expenditures	<u>\$93.826</u>	<u>\$95.132</u>	<u>\$101.839</u>	<u>\$6.707</u>
Ending Fund Balance	<u>\$10.796</u>	<u>\$11.267</u>	<u>\$14.959</u>	<u>\$3.692</u>
Unrestricted Reserve Percentage	11.51%	11.84%	14.7%	

### **Final Budget - Expenditures**

The GCC Final Budget includes approximately \$3.4M of increased exempt expenses. These increases include step and column salary increases for faculty and staff of \$689K (prior to any changes which may result from collective bargaining), faculty and staff health insurance \$1.2M, utilities \$100K, district contributions for employees' STRS and PERS retirement \$1.240M, workers

compensation \$50K and retiree health benefits \$50K.

Exempt Costs: Exempt costs are defined as costs that benefit the college as a whole and for which a manager has no control over the amount. Examples would include employee benefits, collective bargaining changes, utilities etc. The major exempt cost items that were augmented in this budget are as follows:

Augmentation	Amount
Step & Column	\$689,569
Health Insurance	\$1,200,000
Utilities	100,000
STRS/PERS Retirement	1,177,044
Workers Compensation	50,000
Retiree Benefits	50,000
Contingency Reserve	50,000
Other Benefits (FICA/SUI/MEDICARE)	<u>100,000</u>
Total	<u>\$3,416,613</u>

- 1) **Step and Column Increases (\$689,569):** Step and column increases are the annual pay increases for all employees as they move to a higher step or range on the salary schedule. This shows approximately 44.6% of faculty, 32.7% of classified staff, and 22.7% of administrative staff receiving an increase in compensation prior to any possible adjustment in the salary schedule as a result of collective bargaining.
- 2) **Health Insurance (\$1,200,000):** The health plan renewal rates for 2019 have been received. The budget will accommodate a 20% increase in premiums.
- 3) **Utilities (\$100,000):** Utility expenditures consist of a \$100,000 augmentation. This adjustment is made based on rate increases for 2017-18 and additional building structures being brought online.
- 4) **STRS/PERS Retirement (\$1,240,058):** The State Teachers Retirement System (STRS) rate will increase by 1.85 percentage points to 16.28% and the Public Employees Retirement System (PERS) rate will increase by 1.60 percentage points to 17.10% in 2018-19.
- 5) **Workers Compensation (\$50,000):** The Schools Linked for Insurance Management (SLIM) Joint Powers Authority premium is pending for 2017-18. We are anticipating another increase in 2018-19; requiring a \$50,000 augmentation.
- 6) **Retiree Health Benefits (\$50,000):** The negotiated increase in retiree health benefits last year have resulted in increased retiree costs. There are at least 17 new retirees.
- 7) **Contingency Reserve (\$50,000):** The Board Directed contingency reserve has been augmented \$50,000 to work toward a goal of 1% of total expenditure level.
- 8) **Other Benefits (\$100,000):** The increase in last year's labor costs and other state economic uncertainties warrant an augmentation of FICA, SUI, and Medicare.

All other 2018-19 budget requests are in-process for funding. While the Restricted General Fund and other Funds (e.g. Categorical, Self-Insurance Fund, GO Bond 74, Professional Development Center, Cafeteria, Capital Projects, Student Financial Aid) are contained in the Final Budget so that authority may be given to begin expending funds, these budgets are still in development and, therefore, are not discussed at this time.

**Final Budget - Reserves**

The 2018-19 Final Budget is projecting a reserve balance of \$14.59M. These reserves consist of the following: 5% General Reserve (these monies are mandated by Board Policy as a compliance item for accreditation and best practice indicator for FCMAT) \$5.092M; Contingency Reserve (\$1.018M) (these monies are Board directed reserves for unforeseen operational needs); Reallocation Reserve (\$150K) and a Salary Stabilization Reserve (\$30K) (these monies have been allocated to fulfill CSEA collective bargaining agreement)

Following is a summary of estimated 2017-18 reserves: **(these dollar amounts may change as the 2017-18 year-end balances are finalized)**

Reserve	Total Funds
Mandatory Reserves:	
General Reserve (5.00%)	\$5,092,000
Contingency Reserve (1.00%)	<u>\$1,018,000</u>
Subtotal Mandatory (6.00%)	6,110,000
Salary Stabilization	30,000
Classified Reallocations	150,000
Other (reserve to support 2019-23 expenditures growth)	<u>8,669,000</u>
Total Reserves (14.7%)	<u>\$14,959,000</u>

**Pending GCC Budget Actions**

The Final Budget will be discussed and acted on at the September board meeting. A public hearing on the final budget is pending to occur at the August 21, 2018 board meeting.

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

- 1) **Finalization of the Student Success Funding Formula (SSFF):** The Chancellor’s Office is still working toward structuring the 2018-19 advanced apportionment based on the SSFF. What is finally adopted may require additional adjustments to the college’s budget. The May Revise and Conference Agenda were used for the Final Budget.
- 2) **2019 Health Care Renewal:** The College has received its 2018 health care renewal rates. The Final Budget will accommodate a 20% premium increase.
- 3) **Funding of 2018-19 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, the Budget Committee has not completed its prioritization and funding of the 2018-19 budget requests. This process is anticipated to be completed in the Fall 2018.
- 4) **Negotiation with Employee Groups:** The College has not engaged negotiating salary with the Guild and CSEA. No estimated amount has been placed in the Final budget to account for current negotiation discussions.

**GCC Budget Cautions**

The primary concern with the Final Budget is enrollment. The College’s enrollment has been

relatively flat for the last four years. In 2014-15 the College shifted approximately 772 FTES from summer 2015 enrollment into the 2014-15 fiscal year. This strategic financial decision allows the College to continue its current operations through the state stability funding cycle for 3 years. The College continues to focus on enrollment growth as it develops its plans for 2018-19 and beyond.

The College has submitted its P2 2017-18 320CFS to initiate the request for stability funding.

The College apportionment is no longer being allocated using a base of 15,462 FTES alone. Therefore, the College will need to restructure its growth projections to include all three new funding formula metrics to maintain its base funding level and to increase it. If it does not, the college's apportionment funding will be reduced. In preparing the development of the 2018-19 budget, the College anticipates accepting stability by the California Community Colleges Chancellor's Office. The College is planning to use COLA funds and base augmentation funds as new discretionary ongoing revenues. The fiscal planning process continues to focus on long-term sustainability using a five-year projection model as the college must restructure its apportionment projections to include enrollment, student poverty, and student success metrics over the next three years to assure a stable fiscal position.

### **Conclusion**

- The college will be faced with an additional \$3.4M of additional inflationary costs from salary increases automatically provided due to step and column, health plan renewals and retirement costs each year for the next five years.
- 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.
- The College is optimistic about its future as it develops Guided Pathway plans to support the retention and success of its students and continues its outreach to expand the number of students served by GCC; uses the Measure GC Bond to enhance the facilities and the College learning environment; and continues to celebrate its faculty, staff, and administration's commitment to the long-term and sustainable success of Glendale Community College as shown by the reaffirmation and seven year accreditation.

## **CHAPTER 2**

### **SUMMARY**

#### **ALL FUNDS BUDGETS (SCHEDULE A)**



GLENDALE COMMUNITY COLLEGE DISTRICT  
2018 - 2019 FINAL BUDGET

SUMMARY - ALL FUNDS BUDGET  
2018- 2019 PROJECTED REVENUES AND EXPENDITURES

	01 General Fund Unrestricted	03 General Fund Restricted	09 Student Financial Aid	15 Capital Projects	18 Self Insurance	30 Cafeteria	59 Professional Develop Center	71 GO Bond - F	74 GO Bond - A	Total All Funds
<b>BEGINNING BALANCE</b>	\$ 13,554,218	\$ 7,242,233	\$ 1,790,311	\$ 980,591	\$ 1,212,828	\$ 73,314	\$ 641,378	\$ 4,375,121	\$ 104,180,745	\$ 134,050,739
<b>NEW INCOME</b>										
Federal	\$ 1,000	\$ 2,847,741	\$ 26,950,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,798,741
State	\$ 70,805,506	\$ 16,994,775	\$ 3,448,000	\$ 1,212,127	\$ 0	\$ 0	\$ 1,899,555	\$ 64,821	\$ 980,000	\$ 95,404,784
Local	\$ 33,091,634	\$ 4,528,079	\$ 0	\$ 0	\$ 111,000	\$ 911,747	\$ 1,049,304	\$ 0	\$ 0	\$ 39,691,764
<b>Total New Income</b>	\$ 103,898,140	\$ 24,370,595	\$ 30,398,000	\$ 1,212,127	\$ 111,000	\$ 911,747	\$ 2,948,859	\$ 64,821	\$ 980,000	\$ 164,895,289
Transfers In	\$ 50,000	\$ 2,017,498	\$ 0	\$ 0	\$ 1,372,992	\$ 176,686	\$ 0	\$ 0	\$ 0	\$ 3,617,176
<b>TOTAL AVAILABLE</b>	\$ 117,502,358	\$ 33,630,326	\$ 32,188,311	\$ 2,192,718	\$ 2,696,820	\$ 1,161,747	\$ 3,590,237	\$ 4,439,942	\$ 105,160,745	\$ 302,563,204
<b>EXPENDITURES</b>										
1000	\$ 41,297,330	\$ 7,178,777	\$ 0	\$ 0	\$ 0	\$ 381,828	\$ 405,288	\$ 0	\$ 0	\$ 49,263,223
2000	\$ 21,776,805	\$ 6,330,129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,106,934
3000	\$ 17,704,817	\$ 3,885,879	\$ 0	\$ 0	\$ 1,933,907	\$ 183,060	\$ 84,948	\$ 0	\$ 0	\$ 23,792,611
4000	\$ 613,231	\$ 1,303,175	\$ 0	\$ 0	\$ 5,200	\$ 569,022	\$ 179,245	\$ 0	\$ 0	\$ 2,669,873
5000	\$ 8,032,902	\$ 4,401,479	\$ 0	\$ 0	\$ 649,133	\$ 19,837	\$ 1,390,197	\$ 0	\$ 0	\$ 14,493,548
6000	\$ 146,905	\$ 3,309,138	\$ 0	\$ 2,192,718	\$ 12,580	\$ 8,000	\$ 384,020	\$ 4,439,942	\$ 91,105,005	\$ 101,598,308
7000	\$ 0	\$ 111,590	\$ 32,188,311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,299,901
<b>Total Expenditures</b>	\$ 89,571,990	\$ 26,520,167	\$ 32,188,311	\$ 2,192,718	\$ 2,600,820	\$ 1,161,747	\$ 2,443,698	\$ 4,439,942	\$ 91,105,005	\$ 252,224,398
Transfers Out	\$ 3,567,176	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,617,176
Reserve For Contingency	\$ 24,363,192	\$ 7,060,159	\$ 0	\$ 0	\$ 96,000	\$ 0	\$ 1,146,539	\$ 0	\$ 14,055,740	\$ 46,721,630
<b>TOTAL ALLOCATED</b>	\$ 117,502,358	\$ 33,630,326	\$ 32,188,311	\$ 2,192,718	\$ 2,696,820	\$ 1,161,747	\$ 3,590,237	\$ 4,439,942	\$ 105,160,745	\$ 302,563,204

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018 - 2019 FINAL BUDGET

Revenue and Expenditures - 5 Year Period  
Combined General Fund (01 and 03)

	2014 - 15 Actual	2015 - 16 Actual	2016 - 17 Actual	2017 - 18 Actual	2018 - 19 Budget
<b>I</b>					
<u>Revenue Available</u>					
Beginning Balance					
Unrestricted General Fund	\$ 4,838,857	\$ 4,688,393	\$ 11,119,089	\$ 11,521,081	\$ 13,554,217
Restricted General fund	3,145,879	3,643,529	7,772,861	8,331,299	7,242,233
Total Beginning Balance	<u>\$ 7,984,736</u>	<u>\$ 8,331,922</u>	<u>\$ 18,891,950</u>	<u>\$ 19,852,380</u>	<u>\$ 20,796,449</u>
New Income					
Unrestricted General Fund	\$ 83,197,316	\$ 100,052,244	\$ 95,076,214	\$ 101,916,013	\$ 103,948,140
Restricted General fund	18,107,486	26,140,923	22,862,992	25,579,040	26,388,093
Total New Income	<u>\$ 101,304,802</u>	<u>\$ 126,193,167</u>	<u>\$ 117,939,206</u>	<u>\$ 127,495,053</u>	<u>\$ 130,336,233</u>
Total Revenue Available					
Unrestricted General Fund	\$ 88,036,173	\$ 104,740,637	\$ 106,195,303	\$ 113,437,094	\$ 117,502,357
Restricted General fund	21,253,365	29,784,452	30,635,853	33,910,339	33,630,326
Total Available	<u>\$ 109,289,538</u>	<u>\$ 134,525,089</u>	<u>\$ 136,831,156</u>	<u>\$ 147,347,433</u>	<u>\$ 151,132,682</u>
<b>III</b>					
<u>Expenditures</u>					
I					
Certificated Salaries					
Unrestricted General Fund	\$ 38,046,052	\$ 39,346,436	\$ 41,757,451	\$ 43,436,156	\$ 41,297,330
Restricted General fund	3,855,589	4,906,784	5,510,945	6,198,355	7,178,777
Total	<u>\$ 41,901,641</u>	<u>\$ 44,253,220</u>	<u>\$ 47,268,396</u>	<u>\$ 49,634,511</u>	<u>\$ 48,476,107</u>
II					
Classified Salaries					
Unrestricted General Fund	\$ 18,082,630	\$ 18,984,406	\$ 20,109,567	\$ 21,035,435	\$ 21,776,805
Restricted General fund	5,616,340	5,968,425	5,696,643	5,664,998	6,330,129
Total	<u>\$ 23,698,970</u>	<u>\$ 24,952,831</u>	<u>\$ 25,806,210</u>	<u>\$ 26,700,433</u>	<u>\$ 28,106,934</u>
III					
Benefits					
Unrestricted General Fund	\$ 15,713,717	\$ 16,985,309	\$ 18,795,794	\$ 21,437,255	\$ 17,704,817
Restricted General fund	2,410,744	3,661,552	3,209,386	7,906,393	3,885,879
Total	<u>\$ 18,124,461</u>	<u>\$ 20,646,861</u>	<u>\$ 22,005,180</u>	<u>\$ 29,343,648</u>	<u>\$ 21,590,696</u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018 - 2019 FINAL BUDGET

Revenue and Expenditures - 5 Year Period  
Combined General Fund (01 and 03)  
(Continued)

<u>Expenditures</u>	2014 - 15 Actual	2015 - 16 Actual	2016 - 17 Actual	2017 - 18 Actual	2018 - 19 Budget
IV Supplies					
Unrestricted General Fund	\$ 738,424	\$ 791,782	\$ 611,531	\$ 735,893	\$ 613,231
Restricted General fund	743,268	734,966	969,373	1,134,777	1,303,175
Total	<u>\$ 1,481,692</u>	<u>\$ 1,526,748</u>	<u>\$ 1,580,904</u>	<u>\$ 1,870,670</u>	<u>\$ 1,916,406</u>
V Other Expenses & Services					
Unrestricted General Fund	\$ 6,931,304	\$ 8,691,805	\$ 8,334,558	\$ 8,467,904	\$ 8,032,902
Restricted General fund	2,655,868	2,661,971	3,346,161	3,351,380	4,401,479
Total	<u>\$ 9,587,172</u>	<u>\$ 11,353,776</u>	<u>\$ 11,680,719</u>	<u>\$ 11,819,284</u>	<u>\$ 12,434,381</u>
VI Capital Outlay					
Unrestricted General Fund	\$ 338,279	\$ 496,820	\$ 201,732	\$ 332,602	\$ 146,905
Restricted General fund	2,302,673	4,005,215	3,473,490	2,094,754	3,309,138
Total	<u>\$ 2,640,952</u>	<u>\$ 4,502,035</u>	<u>\$ 3,675,222</u>	<u>\$ 2,427,356</u>	<u>\$ 3,456,043</u>
VII Transfers & Reserves					
Unrestricted General Fund	\$ 3,497,374	\$ 8,324,990	\$ 4,869,770	\$ 4,437,632	\$ 3,567,176
Restricted General fund	25,355	72,678	98,554	317,448	161,590
Total	<u>\$ 3,522,729</u>	<u>\$ 8,397,668</u>	<u>\$ 4,968,324</u>	<u>\$ 4,755,080</u>	<u>\$ 3,728,766</u>
VIII Total Expenditures					
Unrestricted General Fund	\$ 83,347,780	\$ 93,621,548	\$ 94,680,403	\$ 99,882,877	\$ 93,139,166
Restricted General fund	17,609,837	22,011,591	22,304,552	26,668,106	26,570,167
Total	<u>\$ 100,957,617</u>	<u>\$ 115,633,139</u>	<u>\$ 116,984,955</u>	<u>\$ 126,550,983</u>	<u>\$ 119,709,333</u>
<u>Ending Balance</u>					
Unrestricted General Fund	\$ 4,688,393	\$ 11,119,089	\$ 11,514,900	\$ 13,554,217	\$ 24,363,191
Restricted General fund	3,643,528	7,772,861	8,331,301	7,242,233	7,060,159
Change in accounting	-	-	3,780,438	-	-
Total	<u>\$ 8,331,921</u>	<u>\$ 18,891,950</u>	<u>\$ 23,626,639</u>	<u>\$ 20,796,449</u>	<u>\$ 31,423,349</u>

# **CHAPTER 3**

## **SUMMARY**

### **FTES ANALYSIS (SCHEDULE B)**

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018 - 2019 FINAL BUDGET

FTES ANALYSIS - 5 YEAR PERIOD

	2014-15 Final (R1)	2015-16 Final (R1)	2016-17 Final (R1)	2017-18 Annual	2018-19 Estimate
I. Funded FTES - Resident					
Credit	12,541	11,297	12,450	11,027	11,027
Noncredit	2,920	2,796	3,091	2,929	2,929
Stability		1,368		1,585	1,585
Total Funded	15,462	15,462	15,541	15,540	15,540
II. "Overcap" Unfunded - Resident					
Credit	0	0	0	0	0
Noncredit	0	0	0	0	0
Total Unfunded	0	0	0	0	0
III. Total Resident FTES	15,462	15,462	15,541	15,540	15,540
Non-Resident FTES	869	893	881	826	680
IV. Total FTES	16,331	16,355	16,421	16,367	16,220

\*\*Hold harmless language is pending

## **CHAPTER 4**

### **EXPENDITURES BY OBJECT**

#### **FUND 01**

##### **INCOME SUMMARY AND COMPARISON**

##### **EXPENDITURE SUMMARY AND COMPARISON BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018-19 FINAL BUDGET  
INCOME SUMMARY & COMPARISON: FISCAL YEARS 2016-17, 2017-18 AND 2018-19  
GENERAL FUND, UNRESTRICTED (01)

	2016-17 Actual	2017-18 Year End Projection 1000	2017-18 Final Budget 1,000	2018-19 Final Budget 1,000	\$ Change 17-18 Actual To Final	% Change 17-18 Actual To Final
Federal						
State						
Veterans Education	\$ -	\$ 61,411,886	\$ 64,220,000	\$ 63,190,959	\$ (1,029,041)	0.00%
General Apportionment						
Prior Year Adjustment	-	-	-	-	-	-1.60%
Apportionment for Operating Costs						
Part Time Faculty Parity Funds	291,153	324,908	2,272,860	1,842,200	(430,660)	N/A
Part Time Faculty Programs	360,923	886,381	320,280	320,280	-	0.00%
Board Of Governors Grant	200,924	197,213	212,613	1,588,665	1,376,052	647.21%
Return to Title IV	35,280	197,213	199,205	197,213	(1,992)	-1.00%
Lottery	2,393,961	2,704,497	2,050,000	2,720,150	670,150	#DIV/0!
Mandated Costs	1,669,801	876,039	435,120	876,039	440,919	32.69%
Homeowners Tax Exemption	64,359	64,266	70,000	70,000	-	101.33%
	\$ 61,752,270	\$ 66,465,190	\$ 69,780,078	\$ 70,805,506	\$ 1,025,428	0.00%
						1.47%
Local						
Property Tax ERAF	\$ 12,006,225	\$ 13,510,312	\$ 6,000,000	\$ 12,112,645	\$ 6,112,645	101.88%
Secured Tax	9,505,068	10,170,621	9,000,000	10,170,621	1,170,621	13.01%
Supplemental Tax	258,910	334,795	280,000	334,795	54,795	19.57%
Unsecured Tax	253,307	295,498	220,000	295,498	75,498	34.32%
Prior Year Tax	208,219	231,594	200,000	231,594	31,594	15.80%
Redevelopment Agency	1,331,480	1,219,009	950,000	1,219,009	269,009	28.32%
Catalog Sales	100	85	100	100	-	0.00%
Rents and Leases	7,932	31,503	16,000	31,503	15,503	96.89%
Interest	210,220	344,710	75,000	344,710	269,710	359.61%
Interfund Trans						N/A
Delinquent Property Tax	26,579	10,627	25,000	10,627	(14,373)	-57.49%
Other	10,044	92,244	25,000	92,244	67,244	268.98%
	\$ 23,818,084	\$ 26,240,998	\$ 16,791,100	\$ 24,843,346	\$ 8,052,246	47.96%
Student						
Refund Processing	\$ 13,740	\$ 9,450	\$ 16,000	\$ 9,450	\$ (6,550)	-40.94%
ASB Contribution Credit	206,670	188,440	195,000	188,440	(6,560)	-3.36%
Nonresident Tuition	4,499,844	4,016,724	4,800,000	4,000,000	(800,000)	-16.67%
Application Fee	29,520	18,124	35,000	18,124	(16,876)	-48.22%
Transcripts	104,582	106,873	85,000	106,873	21,873	25.73%
Library Fines	4,123	3,781	5,000	3,781	(1,219)	-24.38%
Enrollment Fee	4,540,393	4,308,388	4,250,000	3,842,880	(407,120)	-9.58%
Student I.D. Cards	75,770	78,740	80,000	78,740	(1,260)	-1.58%
	\$ 9,474,642	\$ 8,730,519	\$ 9,466,000	\$ 8,248,288	\$ (1,217,712)	N/A
TOTAL NEW INCOME	\$ 95,044,996	\$ 101,437,707	\$ 96,038,178	\$ 103,898,140	\$ 7,859,962	8.18%
Interfund Transfers	\$ 31,218	\$ 84,195	\$ 50,000	\$ 50,000	\$ -	0.00%
Beginning Balance - Operating	\$ 11,119,089	\$ 11,514,900	\$ 11,514,900	\$ 13,554,218	\$ 2,039,318	17.71%
General Reserve						N/A
TOTAL INCOME AND BEGINNING BALANCE	\$ 106,195,303	\$ 113,036,801	\$ 107,603,078	\$ 117,502,358	\$ 9,899,280	9.20%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 FINAL BUDGET  
 EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
 FISCAL YEARS 2016-17, 2017-18 AND 2018-19  
 GENERAL FUND, UNRESTRICTED (01)

	2016-17 Actual Expenditures	2017-18 Year End Budget	2017-18 Estimated Actual	2018-19 Final Budget	\$ Change Year End To Final Budget	% Change Year End To Tentative
<b>CERTIFICATED SALARIES</b>						
10 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	
11 Teachers, Regular	16,477,900	17,889,498	16,988,409	17,139,670	(749,828)	-4.2%
12 Non-Classroom, Regular	6,320,642	6,117,387	6,457,531	6,887,027	769,640	12.6%
13 Teachers, Hourly	18,300,551	16,398,743	19,500,853	16,839,093	440,350	2.7%
14 Non-Classroom, Hourly	658,358	431,540	522,297	431,540	-	0.0%
Total 1000	\$ 41,757,451	\$ 40,837,168	\$ 43,469,090	\$ 41,297,330	\$ 460,162	1.1%
<b>CLASSIFIED SALARIES</b>						
20 Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
21 Regular, Non-Classroom	15,473,603	16,525,791	16,335,919	17,596,345	1,070,554	6.5%
22 Instructional	2,277,625	2,604,842	2,391,978	2,594,305	(10,537)	-0.4%
23 Other, Non-Regular, Hourly	1,617,933	1,109,963	1,953,670	1,416,995	307,032	27.7%
24 Instructional, Hourly	740,406	166,704	353,869	169,160	2,456	1.5%
Total 2000	\$ 20,109,567	\$ 20,407,300	\$ 21,035,435	\$ 21,776,805	\$ 1,369,505	6.7%
<b>EMPLOYEE BENEFITS</b>	\$ 18,795,794	\$ 20,317,543	\$ 19,035,521	\$ 17,704,817	\$ (2,612,726)	-12.9%
<b>SUPPLIES, MATERIALS</b>						
42 Other Books	\$ 12,124	\$ 4,216	\$ 765	\$ 4,216	\$ -	0.0%
43 Instructional Supplies	5,260	7,914	1,971	5,864	(2,050)	-25.9%
44 Media Materials	-	4,212	-	4,212	-	0.0%
45 Other Supplies & Materials	594,148	604,379	733,158	598,939	(5,440)	-0.9%
Total 4000	\$ 611,531	\$ 620,721	\$ 735,893	\$ 613,231	\$ (7,490)	-1.2%

UNRESTRICTED GENERAL FUND

SCHEDULE D



GLENDALE COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
FISCAL YEARS 2016-17, 2017-18 AND 2018-19  
GENERAL FUND, UNRESTRICTED (01)

	2015-16 Actual Expenditures	2017-18 Year End Budget	2017-18 Estimated Actual	2018-19 Final Budget	\$ Change Year End to Final Budget	% Change Year End To Tentative
<b>CONTRACTED SERVICES &amp; OPERATING EXPENSES</b>						
51 Personal Services	\$ 63,825	\$ 73,817	\$ 71,564	\$ 76,382	\$ 2,565	3.5%
52 Travel, Conference, Mileage	141,743	188,349	134,126	214,271	25,922	13.8%
53 Dues & Membership	105,932	89,880	182,267	89,880	-	0.0%
54 Insurance	71,590	80,964	132,369	80,964	-	0.0%
55 Utilities	2,299,057	2,575,385	2,301,742	2,575,329	(56)	0.0%
56 Service Agreements	4,029,733	3,101,133	4,551,924	3,026,168	(74,965)	-2.4%
57 Legal, Election & Audit	522,306	345,000	193,262	345,000	-	0.0%
58 Trans Interest	-	-	-	-	-	-
58 Other	1,100,372	1,530,423	887,710	1,624,908	94,485	6.2%
Total 5000	\$ 8,334,558	\$ 7,984,951	\$ 8,454,963	\$ 8,032,902	\$ 47,951	0.6%
<b>CAPITAL OUTLAY</b>						
61 Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	-
62 Buildings	-	-	-	-	-	-
63 Library Books	-	-	-	-	-	-
64 New Equipment	180,115	118,157	233,449	114,207	(3,950)	-3.3%
65 Lease/Purchase	21,618	32,698	99,153	32,698	-	-
Total 6000	\$ 201,732	\$ 150,855	\$ 332,602	\$ 146,905	\$ (3,950)	-2.6%
TOTAL EXPENDITURES	\$ 71,806,789	\$ 90,318,538	\$ 93,063,504	\$ 89,571,990	\$ (746,548)	-0.8%
<b>OTHER OUTGO</b>						
73 Interfund Transfer	\$ 4,869,770	\$ 4,475,441	\$ 4,436,927	\$ 3,567,176	(908,265)	-20.3%
79 Reserve For Contingency	-	\$ 5,628,050	\$ 7,852,256	\$ 5,225,027	(403,023)	-7.2%
79 Reserve For Reallocation	-	-	150,000	150,000	150,000	-
79 General Reserve	11,514,900	8,306,017	4,747,468	18,988,165	10,682,148	-
TOTAL EXPENDITURES AND CONTINGENCY	\$ 88,191,459	\$ 108,728,046	\$ 110,250,155	\$ 117,502,358	\$ 8,774,312	8.1%

UNRESTRICTED GENERAL FUND

SCHEDULE E

	Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2019		FY 2019		FY 2019		
Beginning Balance		0		13,554,218		0	FY 2019 13,554,218
8110 - WORKFORCE INVESTMENT ACT		1,000		0		0	1,000
-Total Federal Revenue		1,000		0		0	1,000
8610 - STATE APPORTIONMENT		67,679,705		-2,141,284		0	65,538,421
8616 - APPORTIONMENT-PRIOR YEAR		0		0		0	0
8617 - PART TIME FACULTY PARITY		320,280		4,628		0	324,908
8619 - PART TIME FACULTY HEALTH/OFFICE		212,613		1,376,052		0	1,588,665
8624 - ENROLLMENT FEE ADMIN		199,205		-1,992		0	197,213
8630 - RETURN TO TITLE IV		0		0		0	0
8672 - HOMEOWNERS PROP TAX RELIEF		70,000		0		0	70,000
8680 - LOTTERY INCOME		2,050,000		160,260		0	2,210,260
8691 - STATE MANDATED COSTS		435,120		440,919		0	876,039
-Total State Revenue		70,966,923		-161,417		0	70,805,506
8811 - SECURED ROLL TAXES		9,000,000		2,000,000		0	11,000,000
8812 - SUPPLEMENTAL TAXES		280,000		0		0	280,000
8813 - UNCOVERED TAXES		220,000		0		0	220,000
8816 - PRIOR YEAR TAX		200,000		0		0	200,000
8817 - ERAF		950,000		10,531,336		0	11,481,336
8818 - Redevelopment Agency		6,000,000		-5,050,000		0	950,000
8845 - CATALOGUE SALES		100		0		0	100
8847 - REFUND PROCESSING		16,000		-6,550		0	9,450
8850 - RENTS / LEASES		16,000		15,503		0	31,503
8860 - INTEREST		75,000		78,826		0	153,826
8869 - ASGCC FEES		195,000		-26,095		0	168,905
8872 - NONRESIDENT TUITION		4,800,000		-800,000		0	4,000,000
8873 - APPLICATION FEES		35,000		-4,400		0	30,600
8874 - TRANSCRIPTS		85,000		18,173		0	103,173
8875 - LIBRARY FINES		5,000		-1,219		0	3,781
8879 - ENROLLMENT FEES		4,250,000		0		0	4,250,000
8882 - STUDENT ID CARDS		80,000		3,960		0	83,960
8890 - OTHER LOCAL INCOME		25,000		75,000		0	100,000
8891 - DELINQUENT PROP TAX PREMIUM		25,000		0		0	25,000
8895 - OVER/SHORT ST. FEES		0		0		0	0

-Total Local Revenue	26,257,100	6,834,534	0	33,091,634
-Total New Income	97,225,023	6,673,117	0	103,898,140
-Total Revenues	97,225,023	6,673,117	0	103,898,140
8981 - INTERFUND TRANSFER IN	146,000	-96,000	0	50,000
-Transfers In	146,000	-96,000	0	50,000
-Total Available	97,371,023	20,131,335	0	117,502,358
1100 - INSTRUCT. SALARY, CONTRACT	0	0	0	0
1110 - TEACHERS	17,139,670	0	0	17,139,670
-TEACHERS_REGULAR - TEACHERS, REGULAR	17,139,670	0	0	17,139,670
1210 - ADMINISTRATORS	2,867,423	0	0	2,867,423
1215 - FACILITATOR	384,573	0	0	384,573
1220 - SUPERINTENDENT/PRESIDENT	295,000	0	0	295,000
1230 - LIBRARIANS	459,155	0	0	459,155
1235 - LIBRARIANS-SUMMER	21,687	0	0	21,687
1236 - LIBRARIANS-WINTER	17,455	0	0	17,455
1250 - COUNSELORS	1,572,901	0	0	1,572,901
1260 - OTHER NON-INST. SALARY	21,708	0	0	21,708
1280 - DIVISION CHAIRPERSON	1,247,124	0	0	1,247,124
1290 - ADMINISTRATIVE STIPEND	0	0	0	0
1295 - RELEASE TIME	0	0	0	0
-NONCLASSROOM_REGULAR - NONCLASSROOM, REGULAR	6,887,027	0	0	6,887,027
1300 - TEACHERS, HOURLY	13,195,810	0	0	13,195,810
1311 - ADJUNCT OFFICE HOURS	1,005,921	100,194	0	1,106,115
1315 - TEACHERS, HOURLY (SUMMER)	511,772	154,071	0	665,843
1316 - TEACHERS, HOURLY WINTER	1,097,895	148,476	0	1,246,371
1320 - TEACHERS, HOURLY SUBS	204,980	0	0	204,980
1325 - TEACHERS, HOURLY SUBS (SUMMER)	39,043	0	0	39,043
1326 - TEACHERS, HRLY SUBS. S.S.93-94	8,858	0	0	8,858
1395 - STIPENDS	334,464	37,609	0	372,073
-TEACHERS_HOURLY - TEACHERS, HOURLY	16,398,743	440,350	0	16,839,093
1430 - LIBRARIANS, HOURLY	146,624	0	0	146,624
1435 - LIBRARIANS, HOURLY - SUMMER	26,633	0	0	26,633
1436 - LIBRARIANS, HOURLY - WINTER	23,911	0	0	23,911
1450 - COUNSELORS, HOURLY	105,600	0	0	105,600
1455 - COUNSELORS, HOURLY (SUMMER)	79,064	0	0	79,064
1456 - COUNSELORS, HRLY - WINTER	8,373	0	0	8,373

1460 - OTHER NON-INSTRUCT, HOURLY	41,335	0	0	41,335
1465 - OTHER NON-INSTR. HRLY S.S.	0	0	0	0
1466 - OTHER NON-INSTR. HRLY S.S. 1466	0	0	0	0
-NONCLASSROOM_HOURLY - NONCLASSROOM, HOURLY	431,540	0	0	431,540
-1000 - CERTIFICATED SALARIES	40,856,980	440,350	0	41,297,330
2100 - CLASSIFIED, NON=INSTRUCT. SAL	0	0	0	0
2110 - NON-INSTRUCT. SAL. CLERICAL	9,330,961	0	0	9,330,961
2115 - NON-INSTRUCT. SAL CONFIDENTIAL	891,328	0	0	891,328
2120 - NON-INSTRUCT. SALARY, OTHER	4,168,788	0	0	4,168,788
2125 - NON-INSTRUCT. SAL MANAGERS	3,205,268	0	0	3,205,268
-REGULAR_NONCLASSROOM - REGULAR, NON-CLASSROOM	17,596,345	0	0	17,596,345
2210 - INSTRUCTIONAL AIDE	2,594,305	0	0	2,594,305
-INSTRUCTIONAL - INSTRUCTIONAL	2,594,305	0	0	2,594,305
2300 - NON-INSTRUCT, CLASS. HOURLY	0	0	0	0
2350 - NON-INSTRUCT, CLASS. OVERTIME	35,359	73,696	0	109,055
2360 - NON-CERT, STUDENT ASSISTANT	640,232	6,304	0	646,536
2370 - CLASSIFIED, SUBS	787	0	0	787
2380 - CLASSIFIED, EXTRA HELP	433,585	227,032	0	660,617
-NON_REGULAR_HOURLY - OTHER, NON-REGULAR, HOURLY	1,109,963	307,032	0	1,416,995
2410 - INSTRUCTIONAL AIDE, HOURLY	65,778	3,323	0	69,101
2450 - INSTRUCTIONAL AIDE, OVERTIME	2,388	0	0	2,388
2495 - CLASSIFIED STIPENDS	98,538	-867	0	97,671
-INSTRUCTIONAL_HOURLY - INSTRUCTIONAL, HOURLY	166,704	2,456	0	169,160
-2000 - CLASSIFIED SALARIES	21,467,317	309,488	0	21,776,805
3000 - POOLED EMPLOYEE BENEFITS	150	-150	-282,212	-282,212
3109 - S.T.R.S. DISTRICT CONTRIBUTION 3109	0	0	0	0
3111 - STRS, TEACHERS	3,437,687	45,136	0	3,482,823
3112 - STRS, INSTRUCTIONAL AIDE	0	0	0	0
3120 - STRS, OTHER CLASSIFIED	0	0	0	0
3130 - STRS, OTHER CERTIFICAED	750,153	0	0	750,153
3140 - SUPPL EMPLOYEE RETIREMENT PLAN	500,000	0	0	500,000
3209 - P.E.R.S. DISTRICT CONTRIBUTION 3209	0	0	0	0
3211 - PERS, TEACHERS	0	0	0	0
3212 - PERS, INSTRUCTIONAL AIDE	193,271	172	0	193,443
3220 - PERS, OTHER CLASSIFIED	1,309,442	21,492	0	1,330,934
3230 - PERS, CERTIFICATED, NON-INST.	0	0	0	0

3308 - MEDICARE BENEFITS	904,000	0	0	0	904,000
3309 - OLD AGE SURV. DISABIL. & HEAL 3309	0	0	0	0	0
3311 - OSDHI, TEACHERS	0	0	0	0	0
3312 - OSDHI, INSTRUCTIONAL AIDE	171,183	152	0	0	171,335
3320 - OSDHI, OTHER CLASSIFIED	1,159,791	19,036	0	0	1,178,827
3330 - OSDHI, CERTIFICATED, NON-INST.	0	0	0	0	0
3351 - MEDICARE,CERTIFICATED	486,307	6,385	0	0	492,692
3352 - MEDICARE,CLASSIFIED AIDES	40,035	36	0	0	40,070
3360 - MEDICARE,CLASSIFIED	271,241	4,452	0	0	275,693
3370 - MEDICARE,ADMINISTRATORS	106,119	0	0	0	106,119
3409 - H & W, TEACHERS 3409	0	0	0	0	0
3411 - H & W, TEACHERS 3411	2,987,496	0	0	0	2,987,496
3412 - H & W, INSTRUCTIONAL AIDE	0	0	0	0	0
3420 - H & W, OTHER CLASSIFIED	3,599,904	0	0	0	3,599,904
3430 - H & W, CERT. NON-INSTRUCTION	0	0	0	0	0
3509 - STATE UNEMPLOYMENT INSURANCE 3509	0	0	0	0	0
3511 - SUI, TEACHERS 3511	16,769	220	0	0	16,989
3512 - SUI, INSTRUCTIONAL AIDE	1,381	1	0	0	1,382
3520 - SUI, OTHER CLASSIFIED	9,353	154	0	0	9,507
3531 - SUI, CERT. NON-INSTRUCTION 3531	3,659	0	0	0	3,659
3611 - WK. COMP., TEACHERS 3611	670,768	8,807	0	0	679,575
3612 - WK. COMP., INSTRUCTIONAL AIDE	55,220	49	0	0	55,269
3620 - WK. COMP., OTHER CLASSIFIED	374,126	6,141	0	0	380,267
3630 - WK. COMP., CERT. NON-INSTRUCT.	146,371	0	0	0	146,371
3790 - RETIREE EMPLOYEE BENEFITS	450,000	0	0	0	450,000
3809 - ALTERNATE RETIREMENT PLAN 3809	0	0	0	0	0
3811 - ALTERNATE RETIREMENT PLAN 3811	134,154	1,761	0	0	135,915
3812 - ALT.RETIRE.PLAN, INSTRUCT.AID	8,283	7	0	0	8,290
3820 - ALT.RETIRE.PLAN,OTHER CLASSIFI	56,119	921	0	0	57,040
3830 - ALT.RETIRE.PLAN,CERT.NON-INSTR	29,274	0	0	0	29,274
-3000 - EMPLOYEE BENEFITS	17,872,257	114,773	-282,212	0	17,704,817
4200 - OTHER BOOKS	4,216	0	0	0	4,216
4300 - INSTRUCTIONAL SUPPLIES	7,914	-2,050	0	0	5,864
4400 - INSTRUCT. MEDIA SUPPLIES	4,212	0	0	0	4,212
4530 - SUPPLIES & MATERIALS-BLDGS	89,420	0	0	0	89,420
4540 - SUPPLIES & MATERIALS-GROUNDS	14,579	0	0	0	14,579

4550 - SUPPLIES & MATERIALS-EQUIPMENT	103,423	0	0	103,423
4560 - SUPPLIES & MATERIALS-CUSTODIAL	122,797	0	0	122,797
4590 - OTHER SUPPLIES	267,220	1,500	0	268,720
-4000 - SUPPLIES AND MATERIALS	613,781	-550	0	613,231
5110 - CONTRACT CONSULTANT	68,610	1,847	0	70,457
5120 - CONTRACT LECTURES	2,725	0	0	2,725
5130 - CONTRACT DOCTORS & NURSES	3,200	0	0	3,200
-PERSONAL_SERVICES - PERSONAL SERVICES	74,535	1,847	0	76,382
5210 - MILEAGE	12,155	0	0	12,155
5220 - TRAVEL	177,915	24,201	0	202,116
-5200 - TRAVEL, CONFERENCE, & MILEAGE	190,070	24,201	0	214,271
5300 - MEMBERSHIP AND DUES	89,880	0	0	89,880
5420 - LIABILITY INSURANCE	750	0	0	750
5440 - STUDENT INSURANCE	80,000	0	0	80,000
5450 - INSURANCE DEDUCTABLE	214	0	0	214
-5400 - INSURANCE	80,964	0	0	80,964
5510 - NATURAL GAS	140,000	0	0	140,000
5520 - LIGHT AND POWER	1,950,000	0	0	1,950,000
5521 - GLENDALE WATER/SEW/RUBBISH	140,000	0	0	140,000
5522 - GARFIELD E/W/S/R	190,000	0	0	190,000
5540 - TELEPHONE	88,004	0	0	88,004
5550 - LAUNDRY AND CLEANING	2,325	0	0	2,325
5560 - TRASH DISPOSAL	65,000	0	0	65,000
-UTILITIES - UTILITIES	2,575,329	0	0	2,575,329
5610 - RENT & LEASES - REAL PROP	28,430	0	0	28,430
5615 - RENTS & LEASE-PERSONAL PROPERT 5615	10,403	0	0	10,403
5630 - VENDOR REPAIRS, BUILDINGS	2,600	0	0	2,600
5650 - VENDOR REPAIRS-EQUIPMENT	1,016,521	294	0	1,016,815
5655 - VENDOR REPAIRS-VEHICLES	39,600	0	0	39,600
5690 - ALL OTHER CONTRACT SERVICES	2,003,635	-75,315	0	1,928,320
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	3,101,189	-75,021	0	3,026,168
5710 - AUDIT COST	70,000	0	0	70,000
5720 - ELECTION COST	55,000	0	0	55,000
5730 - LEGAL SERVICES	220,000	0	0	220,000
-LEGAL_ELECTION_AUDIT - LEGAL, ELECTION & AUDIT	345,000	0	0	345,000
5803 - STRS Interest & Penalty	0	0	0	0

5820 - TRANS INTEREST	0	0	0	0
5825 - PRINTING AND ADVERTISING 5825	293,869	10,000	0	303,869
5830 - ADVERTISING 5830	12,591	0	0	12,591
5850 - POSTAGE	140,515	-515	0	140,000
5860 - OPER. COST-DIST VEHICLES	63,000	0	0	63,000
5880 - PAYROLL DEVELOPMENT COSTS	26,611	25,000	0	51,611
5885 - STUDENT TRANSPORTATION 5885	85,655	0	0	85,655
5890 - OTHER EXPENSE	32,040	0	0	32,040
5891 - STUDENT RECEIVABLE	750,000	0	0	750,000
5892 - CREDIT CARD SERVICE CHARGE	136,142	50,000	0	186,142
-5800 - OTHER SERVICES & EXPEN. DIST	1,540,423	84,485	0	1,624,908
-5000 - OPERATING EXPENSES AND SERVICE	7,997,390	35,512	0	8,032,902
6410 - INSTRUCTIONAL EQUIPMENT	15,168	0	0	15,168
6420 - NON-INSTRUCTIONAL EQUIPMENT	96,989	2,050	0	99,039
-6400 - NEW EQUIPMENT	112,157	2,050	0	114,207
6520 - LEASE PURCHASE-PERSONAL PROP.	32,698	0	0	32,698
-6500 - LEASE PURCHASE	32,698	0	0	32,698
-6000 - CAPITAL OUTLAY	144,855	2,050	0	146,905
-TOTAL EXPENDITURES	88,952,579	901,623	-282,212	89,571,990
7300 - POOLED INTERFUND TRANSFER	3,383,318	-1,286,143	220,000	2,317,175
7302 - INTERFUND TRANSFER-W/COMP.	1,250,000	1	0	1,250,001
-7300 - INTERFUND TRANSFER	4,633,318	-1,286,142	220,000	3,567,176
7900 - POOLED RESERVE FOR CONTINGENCIES	648,000	314,094	0	962,094
7901 - RESERVE FOR CONT. COLA	8,359,100	-4,126,167	0	4,232,933
7902 - RESERVE FOR REALLOCATIONS	150,000	0	0	150,000
7903 - RESERVE FOR SALARY STABILIZATION	30,000	0	0	30,000
7904 - GENERAL RESERVE	4,747,468	14,178,485	62,212	18,988,165
-7900 - RESERVE FOR CONTINGENCIES	13,934,568	10,366,412	62,212	24,363,192
-Total Allocated	107,520,465	9,981,893	0	117,502,358



## **CHAPTER 5**

### **EXPENDITURES BY OBJECT**

#### **FUND 03**

##### **INCOME AND ALLOCATION SUMMARY**

##### **EXPENDITURE SUMMARY BY OBJECT**



**GLENDALE COMMUNITY COLLEGE DISTRICT**  
**2018-19 FINAL BUDGET**  
**INCOME SUMMARY & COMPARISON BY PROGRAM**  
**FISCAL YEARS 2016-17, 2017-18 AND 2018-19**  
**GENERAL FUND, RESTRICTED (03)**

	2016 - 17 Actual Revenue	2017 - 18 Year End Budget	2017 - 18 Actual Revenue	2018 - 19 Final Budget	\$ Change 17-18 Actual to Final	% Change 17-18 Actual to Final
<b>FEDERAL INCOME</b>						
1150 Workforce Investment Act	\$ 12,429	\$ 898,809	\$ 1,040,041	\$ -	(1,040,041)	
1100 Vocational Education	472,574	520,901	362,152	525,056	162,904	44.98%
1800 College Work Study	400,412	430,634	431,243	430,634	(609)	-0.14%
1600 Pell Administration	62,860	80,000	3,440	80,000	76,560	2225.58%
1700 SEOG Administration	60,649	62,000	18,805	62,000	43,195	229.70%
4240/5: AEFLA - EI Civics/AEFLA	247,525	783,288	658,816	820,464	161,648	24.54%
4130/4: TANF	221,302	-	171,980	-	(171,980)	-100.00%
3770/3 Title V - HIS	1,599,760	741,582	627,070	845,818	218,748	34.88%
4021 NSF Grants		25,288	22,230	9,828	(12,402)	N/A
1250/1: Other	354,595	529,899	124,375	73,941	(50,434)	-40.55%
<b>Total Federal</b>	<b>\$ 3,432,106</b>	<b>\$ 4,072,401</b>	<b>\$ 3,460,152</b>	<b>\$ 2,847,741</b>	<b>\$ (612,411)</b>	<b>-17.70%</b>
<b>STATE INCOME</b>						
1000 Staff Development	\$ 535	\$ 109,891	\$ 133,506	\$ 2,029	\$ (131,477)	-98.48%
3700 Staff Diversity	21,156	68,023	128,696	68,023	(60,673)	-47.14%
2200 Basic Skills	1,252,889	2,572,262	1,782,639	1,987,281	204,642	11.48%
100/65 Instructional Equipment	1,268,079	268,969	259,317	300,702	41,385	15.96%
2200 Disabled Students	1,183,120	1,200,000	913,087	1,031,910	118,823	13.01%
1500 EOPS/CARE	905,063	2,164,744	2,211,448	2,164,744	(46,704)	-2.11%
3920/3: Nursing	363,640	309,115	107,891	90,000	(17,891)	-16.58%
4020 Economic Development	32,060	18,518	17,477	212,672	195,195	1116.87%
1900/1: BFAP Administration	571,774	571,038	574,139	571,038	(3,101)	-0.54%
4820/4: CALWORKS	1,582,677	1,625,906	1,575,171	1,625,906	50,735	3.22%
4130 TANF		-	168,166	-	(168,166)	N/A
8410 State Child Devel. Center Grants	59,572	59,592	32,189	128,385	96,196	298.85%
Garfield Parent Support Center	14,286	-	-	-	-	#DIV/0!
610 Student Equity	1,757,828	1,040,680	1,517,743	1,517,743	-	0.00%
State Rehabilitation						N/A
600 Matriculation - Credit	1,752,175	2,671,024	2,841,050	3,600,209	759,159	26.72%
700 Matriculation - Non-Credit	571,826	452,661	564,156	564,156	-	0.00%
3000 Lottery	789,466	484,825	1,250,424	484,825	(765,599)	-61.23%
4300 Other	1,488,837	2,627,983	1,365,590	2,645,152	1,279,562	93.70%
<b>Total State</b>	<b>13,614,981</b>	<b>16,245,231</b>	<b>15,442,689</b>	<b>16,994,775</b>	<b>1,552,086</b>	<b>10.05%</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018-19 FINAL BUDGET  
INCOME SUMMARY & COMPARISON BY PROGRAM  
FISCAL YEARS 2016-17, 2017-18 AND 2018-19  
GENERAL FUND, RESTRICTED (03)

	2016 - 17 Actual Revenue	2017 - 18 Year End Budget	2017 - 18 Actual Revenue	2018 - 19 Final Budget	\$ Change 16-17 Actual to Final	% Change 16-17 Actual to Final
<b>LOCAL INCOME</b>						
1000 Foundation	183,499	43,644	48,316	127,192	78,876	163.25%
1000 Duplicating	17,584	18,818	19,636	18,818	(818)	-4.17%
Redevopment Agency						N/A
1000 Auditorium Performances	31,545	40,400	36,552	40,400	3,848	N/A
Rental						N/A
Sales		5,000	-	-		N/A
Swap Meet						N/A
7000 Baja Field Studies	63,075	53,000	31,220	53,000	21,780	69.76%
8400 Child Development Center	833,657	936,866	974,376	754,677	(219,699)	-22.55%
010 Nursing						
County Assessor						
8415 CDC Grants		59,592	32,189	32,189		N/A
8400 CDC Non-Credit	7,200	200,000	14,250	200,000	185,750	1303.51%
5910 Public Education Government (PEG)		50,000	69,259	50,000	(19,259)	N/A
0000 Misc Income	53,716	53,000	6,199	6,500	301	4.86%
<b>Total Local Income</b>	<b>1,190,275</b>	<b>1,460,320</b>	<b>1,231,997</b>	<b>1,282,776</b>	<b>50,779</b>	<b>4.12%</b>
<b>STUDENT CHARGES</b>						
Parent Ed Community Ed						N/A
Assessment Test Fee						N/A
2050 Capital Outlay	220,899	250,000	363,234	250,000	(113,234)	-31.17%
400 Community Service	757,248	1,711,018	1,314,546	1,711,018	396,472	30.16%
3200 Parking Fees	556,176	170,000	167,877	170,000	2,123	1.26%
3100 Health	706,355	613,816	623,656	613,816	(9,840)	-1.58%
100 Fire Academy		56,640	37,802	56,640	18,838	N/A
100 Pilot Training	1,692	202,457	221,515	202,457	(19,058)	N/A
3200 Parking Fines	1,198	80,000	82,095	80,000	(2,095)	-2.55%
Other			45,000	161,372	116,372	N/A
<b>Total Student Fees</b>	<b>2,243,568</b>	<b>3,083,931</b>	<b>2,855,725</b>	<b>3,245,303</b>	<b>389,578</b>	<b>13.64%</b>
<b>Total Income</b>	<b>20,480,930</b>	<b>24,861,883</b>	<b>22,990,563</b>	<b>24,370,595</b>	<b>1,380,032</b>	<b>6.00%</b>
Transfers In:	2,382,062	1,987,733	2,382,062	2,017,498	(364,564)	-15.30%
Beginning Balance	7,772,861	7,772,861	7,772,861	7,242,233	(530,628)	-6.83%
<b>Total Resources</b>	<b>30,635,853</b>	<b>34,622,477</b>	<b>33,145,486</b>	<b>33,630,326</b>	<b>484,840</b>	<b>1.46%</b>

INCOME SUMMARY & COMPARISON

SCHEDULE G

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 2019 FINAL BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 GENERAL FUND RESTRICTED (03)

	2018-19 Final Budget	2018-19 Final Budget
<b>CERTIFICATED SALARIES</b>		
1100 Teachers, Regular	\$ 531,206	\$ 571,260
1200 Non-Classroom, Regular	3,299,210	722,764
1300 Teachers, Hourly	787,148	6,350
1400 Non-Classroom, Hourly	2,561,213	71,000
Total 1000	\$ 7,178,777	57,882
<b>CLASSIFIED SALARIES</b>		
2000 Reclassification		
2100 Regular, Non-Classroom	2,907,829	4,401,479
2200 Instructional	1,282,563	
2300 Other, Non-Regular, Hourly	2,081,054	
2400 Instructional, Hourly	58,683	
Total 2000	\$ 6,330,129	2,091,097
<b>EMPLOYEE BENEFITS</b>		
4000 Supplies & Materials	\$ 3,885,879	881,126
4100 Textbooks		
4200 Other Books		
4300 Instructional Supplies		
4400 Media Materials		
4500 Other Supplies & Materials		
4700 Food		
Total 4000	\$ 1,303,175	7,221,749
<b>SUPPLIES, MATERIALS</b>		
5100 Personal Services		
5200 Travel, Conference & Mileage		
5300 Dues & Memberships		
5400 Insurance		
5500 Utilities		
5600 Service Agreements		
5800 Other		
Total 5000	\$ 4,401,479	881,126
<b>CAPITAL OUTLAY</b>		
6100 Site		
6300 Library Books		
6400 New Equipment		
6500 Lease Purchase		
Total 6000	\$ 3,309,138	108,059
<b>OTHER OUTGO</b>		
7300 Interfund Transfer		
7500 Student Financial Aid		
7600 Other Student Services		
7900 Reserve For Contingency		
Total 7000	\$ 7,060,159	7,060,159
<b>TOTAL EXPENDITURES AND RESERVE</b>	\$ 33,630,326	33,630,326

RESTRICTED GENERAL FUND

SCHEDULE H

	Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2019		FY 2019		FY 2019		
Beginning Balance	0		7,242,233				FY 2019 7,242,233
8120 - VOCATIONAL EDUCATION	562,493		-37,437				525,056
8130 - COLLEGE WORKSTUDY	430,634		0				430,634
8140 - PELL	80,000		0				80,000
8160 - SEOG	62,000		0				62,000
8170 - ADULT ED BASIC	-41,877		0				-41,877
8174 - ADULT BASIC ED	820,464		0				820,464
8190 - OTHER FEDERAL REVENUES	115,818		0				115,818
8191 - TITLE V - HSI	855,567		-9,749				845,818
8192 - NATIONAL SCIENCE FOUNDATION	25,288		-15,460				9,828
-Total Federal Revenue	2,910,387		-62,646				2,847,741
8611 - BASIC SKILL	1,173,328		813,953				1,987,281
8612 - STAFF DEVELOPMENT PROGRAM	2,029		0				2,029
8614 - STAFF DIVERSITY	68,023		0				68,023
8615 - ENERGY PROGRAM	0		0				0
8618 - EQUALIZATION FUNDS	0		0				0
8620 - INSTRUCTIONAL EQUIPMENT	300,702		0				300,702
8621 - DSP&S	1,031,910		0				1,031,910
8622 - EOP&S	2,164,744		0				2,164,744
8623 - FINANCIAL AID ADMINISTRATION	571,038		0				571,038
8627 - NURSING CAPACITY GRANT	90,000		0				90,000
8628 - CALWORKS	1,625,906		0				1,625,906
8629 - TANF	0		0				0
8636 - ECONOMIC DEVELOPMENT 8636	219,115		-6,443				212,672
8639 - CHILD DEVELOPMENT GRANT	128,385		0				128,385
8641 - Parent Support Center - Garfield	0		0				0
8653 - DEFERRED MAINTENANCE	656,000		0				656,000
8665 - California Career Pathways Trust	177,408		0				177,408
8670 - ADULT EDUCATION BLOCK GRANT	0		0				0
8680 - LOTTERY INCOME	484,825		0				484,825
8690 - OTHER STATE REVENUE	2,474,318		855,169				3,329,487
8698 - MATRICULATION-CREDIT	4,164,365		0				4,164,365
-Total State Revenue	15,332,096		1,662,679				16,994,775

8822 - FOUNDATION CONTRIBUTIONS	127,192	0	0	127,192
8823 - PUBLIC EDUC. GOVERNMENT FEES	50,000	0	0	50,000
8824 - DUPLICATING INCOME	18,818	0	0	18,818
8828 - ATHLETIC FIELD RENTAL	0	0	0	0
8838 - VERDUGO WIB GRANT	0	0	0	0
8841 - MOVING VIOLATIONS	0	0	0	0
8849 - THEATRE TICKET SALES	40,400	0	0	40,400
8850 - RENTS / LEASES	1,500	0	0	1,500
8853 - CATERING	5,000	0	0	5,000
8860 - INTEREST	0	0	0	0
8870 - FIRE ACADEMY	56,640	0	0	56,640
8871 - COMMUNITY SERVICE	1,711,018	0	0	1,711,018
8873 - APPLICATION FEES	0	0	0	0
8876 - BAJA FIELD STUDIES	53,000	0	0	53,000
8877 - PARKING PERMITS	170,000	0	0	170,000
8878 - HEALTH FEES	613,816	0	0	613,816
8880 - CAPITAL OUTLAY FEE	250,000	0	0	250,000
8884 - PILOT TRAINING	202,457	0	0	202,457
8885 - PARKING FINES	80,000	0	0	80,000
8887 - CHILD CARE FEES	786,866	0	0	786,866
8889 - CDC - TRAINING CONSORTIUM	0	0	0	0
8890 - OTHER LOCAL INCOME	161,372	0	0	161,372
8898 - CHILD CARE - NON CREDIT	200,000	0	0	200,000
-Total Local Revenue	4,528,079	0	0	4,528,079
-Total New Income	22,770,562	1,600,033	0	24,370,595
-Total Revenues	22,770,562	1,600,033	0	24,370,595
8981 - INTERFUND TRANSFER IN	1,797,498	220,000	0	2,017,498
-Transfers In	1,797,498	220,000	0	2,017,498
-Total Available	24,568,060	9,062,266	0	33,630,326
1110 - TEACHERS	531,206	0	0	531,206
-TEACHERS_REGULAR - TEACHERS, REGULAR	531,206	0	0	531,206
1210 - ADMINISTRATORS	815,782	-147,526	0	668,256
1250 - COUNSELORS	1,248,781	0	19,093	1,267,874
1290 - ADMINISTRATIVE STIPEND	0	0	0	0
1295 - RELEASE TIME	945,153	406,066	11,861	1,363,080
-NONCLASSROOM_REGULAR - NONCLASSROOM, REGULAR	3,009,716	258,540	30,954	3,299,210

1300 - TEACHERS, HOURLY	287,975	-9,700	-73,531	204,744
1311 - ADJUNCT OFFICE HOURS	0	0	15,000	15,000
1315 - TEACHERS, HOURLY (SUMMER)	57,077	-6,200	0	50,877
1316 - TEACHERS, HOURLY WINTER	66,227	-10,000	0	56,227
1320 - TEACHERS, HOURLY SUBS	1,500	0	0	1,500
1395 - STIPENDS	412,667	0	46,133	458,800
-TEACHERS_HOURLY - TEACHERS, HOURLY	825,446	-25,900	-12,398	787,148
1430 - LIBRARIANS, HOURLY	87,760	0	3,000	90,760
1450 - COUNSELORS, HOURLY	1,250,266	200,000	9,500	1,459,766
1455 - COUNSELORS, HOURLY (SUMMER)	437,854	57,000	0	494,854
1456 - COUNSELORS, HRLY - WINTER	164,413	0	26,800	191,213
1460 - OTHER NON-INSTRUCT, HOURLY	222,049	0	39,467	261,516
1465 - OTHER NON-INSTR. HRLY S.S.	37,604	0	0	37,604
1466 - OTHER NON-INSTR. HRLY S.S. 1466	25,500	0	0	25,500
-NONCLASSROOM_HOURLY - NONCLASSROOM, HOURLY	2,225,446	257,000	78,767	2,561,213
-1000 - CERTIFICATED SALARIES	6,591,813	489,640	97,323	7,178,776
2110 - NON-INSTRUCT. SAL. CLERICAL	2,194,122	44,775	25,163	2,264,060
2115 - NON-INSTRUCT. SAL CONFIDENTIAL	0	0	0	0
2120 - NON-INSTRUCT. SALARY, OTHER	207,774	0	516	208,290
2125 - NON-INSTRUCT. SAL MANAGERS	435,480	0	0	435,480
-REGULAR_NONCLASSROOM - REGULAR, NON-CLASSROOM	2,837,375	44,775	25,679	2,907,829
2210 - INSTRUCTIONAL AIDE	1,282,563	0	0	1,282,563
-INSTRUCTIONAL - INSTRUCTIONAL	1,282,563	0	0	1,282,563
2350 - NON-INSTRUCT, CLASS. OVERTIME	64,917	0	39,142	104,059
2360 - NON-CERT, STUDENT ASSISTANT	1,245,189	-9,000	-40,492	1,195,697
2370 - CLASSIFIED, SUBS	17,954	0	0	17,954
2380 - CLASSIFIED, EXTRA HELP	718,301	0	27,043	745,344
2390 - PROFESSIONAL EXPERT	18,000	0	0	18,000
-NON_REGULAR_HOURLY - OTHER, NON-REGULAR, HOURLY	2,064,361	-9,000	25,693	2,081,054
2410 - INSTRUCTIONAL AIDE, HOURLY	53,821	0	4,862	58,683
2495 - CLASSIFIED STIPENDS	17,700	0	-17,700	0
-INSTRUCTIONAL_HOURLY - INSTRUCTIONAL, HOURLY	71,521	0	-12,838	58,683
-2000 - CLASSIFIED SALARIES	6,255,820	35,775	38,534	6,330,129
3000 - POOLED EMPLOYEE BENEFITS	2,429,658	-2,429,659	160,766	160,766
3111 - STRS, TEACHERS	139,057	-2,655	0	136,402
3120 - STRS, OTHER CLASSIFIED	0	0	0	0

3130 - STRS, OTHER CERTIFICAED	536,604	52,843	0	589,447
3211 - PERS, TEACHERS	0	0	0	0
3212 - PERS, INSTRUCTIONAL AIDE	94,786	0	0	94,786
3220 - PERS, OTHER CLASSIFIED	343,122	2,504	0	345,626
3230 - PERS, CERTIFICATED, NON-INST.	0	0	0	0
3311 - OSDHI, TEACHERS	0	0	0	0
3312 - OSDHI, INSTRUCTIONAL AIDE	83,953	0	0	83,953
3320 - OSDHI, OTHER CLASSIFIED	303,908	2,218	0	306,126
3330 - OSDHI, CERTIFICATED, NON-INST.	4,069	0	0	4,069
3351 - MEDICARE,CERTIFICATED	19,671	-376	0	19,296
3352 - MEDICARE,CLASSIFIED AIDES	19,634	0	0	19,634
3360 - MEDICARE,CLASSIFIED	71,075	519	6,105	77,699
3370 - MEDICARE,ADMINISTRATORS	75,910	7,475	9,735	93,120
3411 - H & W, TEACHERS 3411	628,272	0	0	628,272
3412 - H & W, INSTRUCTIONAL AIDE	0	0	0	0
3420 - H & W, OTHER CLASSIFIED	1,005,336	0	0	1,005,336
3430 - H & W, CERT. NON-INSTRUCTION	0	0	0	0
3511 - SUI, TEACHERS 3511	678	-13	0	665
3512 - SUI, INSTRUCTIONAL AIDE	677	0	0	677
3520 - SUI, OTHER CLASSIFIED	2,451	18	0	2,469
3531 - SUI, CERT. NON-INSTRUCTION 3531	2,618	258	0	2,875
3611 - WK. COMP., TEACHERS 3611	27,133	-518	0	26,615
3612 - WK. COMP., INSTRUCTIONAL AIDE	27,082	0	0	27,082
3620 - WK. COMP., OTHER CLASSIFIED	98,035	716	0	98,750
3630 - WK. COMP., CERT. NON-INSTRUCT.	104,703	10,311	0	115,014
3790 - RETIREE EMPLOYEE BENEFITS	0	0	0	0
3811 - ALTERNATE RETIREMENT PLAN 3811	5,427	-104	0	5,323
3812 - ALT.RETIRE.PLAN, INSTRUCT.AID	4,062	0	0	4,062
3820 - ALT.RETIRE.PLAN,OTHER CLASSIFI	14,705	107	0	14,813
3830 - ALT.RETIRE.PLAN,CERT.NON-INSTR	20,941	2,062	0	23,003
-3000 - EMPLOYEE BENEFITS	6,063,566	-2,354,293	176,606	3,885,879
4100 - TEXTBOOKS	11,000	0	0	11,000
4200 - OTHER BOOKS	4,428	0	0	4,428
4300 - INSTRUCTIONAL SUPPLIES	694,021	-14,797	-50,960	628,264
4400 - INSTRUCT. MEDIA SUPPLIES	35,447	0	0	35,447
4500 - OTHER SUPPLIES AND MATERIALS	2,000	0	0	2,000

TOTAL COLLEGE

-OTHER_SUPPLIES_MATERIALS - OTHER SUPPLIES & MATERIALS	2,000	0	0	2,000
4590 - OTHER SUPPLIES	469,300	3,000	43,786	516,086
4591 - TESTING MATERIALS	36,000	0	0	36,000
4710 - FOOD	69,950	0	0	69,950
-4000 - SUPPLIES AND MATERIALS	1,322,146	-11,797	-7,174	1,303,175
5110 - CONTRACT CONSULTANT	591,647	-8,000	-21,087	562,560
5120 - CONTRACT LECTURES	1,500	0	0	1,500
5130 - CONTRACT DOCTORS & NURSES	7,200	0	0	7,200
-PERSONAL_SERVICES - PERSONAL SERVICES	600,347	-8,000	-21,087	571,260
5210 - MILEAGE	6,605	0	0	6,605
5220 - TRAVEL	489,437	1,000	214,434	704,871
5221 - TRAINING	11,288	0	0	11,288
-5200 - TRAVEL, CONFERENCE, & MILEAGE	507,330	1,000	214,434	722,764
5300 - MEMBERSHIP AND DUES	6,350	0	0	6,350
5420 - LIABILITY INSURANCE	17,000	0	0	17,000
5440 - STUDENT INSURANCE	54,000	0	0	54,000
-5400 - INSURANCE	71,000	0	0	71,000
5510 - NATURAL GAS	56,882	0	0	56,882
5520 - LIGHT AND POWER	0	0	0	0
5540 - TELEPHONE	1,000	0	0	1,000
-UTILITIES - UTILITIES	57,882	0	0	57,882
5610 - RENT & LEASES - REAL PROP	25,000	0	0	25,000
5615 - RENTS & LEASE-PERSONAL PROPERT 5615	83,500	0	1,200	84,700
5650 - VENDOR REPAIRS-EQUIPMENT	41,021	0	0	41,021
5655 - VENDOR REPAIRS-VEHICLES	57,160	0	0	57,160
5690 - ALL OTHER CONTRACT SERVICES	1,856,740	17,766	8,710	1,883,216
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	2,063,421	17,766	9,910	2,091,097
5825 - PRINTING AND ADVERTISING 5825	121,005	0	73,868	194,873
5830 - ADVERTISING 5830	2,500	0	0	2,500
5840 - PRINTING AND ADVERTISING 5840	2,000	0	0	2,000
5850 - POSTAGE	40,500	0	0	40,500
5860 - OPER. COST-DIST VEHICLES	17,000	0	0	17,000
5885 - STUDENT TRANSPORTATION 5885	133,211	0	6,600	139,811
5890 - OTHER EXPENSE	376,288	10,669	97,485	484,442
5892 - CREDIT CARD SERVICE CHARGE	0	0	0	0
-5800 - OTHER SERVICES & EXPEN. DIST	692,504	10,669	177,953	881,126



-5000 - OPERATING EXPENSES AND SERVICE	3,998,834	21,435	381,210	4,401,479
6220 - ARCHITECT AND ENGINEERING	0	0	0	0
-BUILDINGS - BUILDINGS	0	0	0	0
6310 - LIBRARY BOOKS 6310	58,821	0	0	58,821
6320 - SERIALS, CONTINUATION BOOKS	49,238	0	0	49,238
-LIBRARY_BOOKS - LIBRARY BOOKS	108,059	0	0	108,059
6410 - INSTRUCTIONAL EQUIPMENT	2,290,314	0	-89,219	2,201,095
6420 - NON-INSTRUCTIONAL EQUIPMENT	985,486	0	-5,502	979,984
-6400 - NEW EQUIPMENT	3,275,800	0	-94,721	3,181,079
6520 - LEASE PURCHASE-PERSONAL PROP.	20,000	0	0	20,000
-6500 - LEASE PURCHASE	20,000	0	0	20,000
-6000 - CAPITAL OUTLAY	3,403,859	0	-94,721	3,309,138
7500 - STUDENT FINANCIAL AID	11,910	0	0	11,910
7601 - OTH. PAYMENT STUDENTS	99,680	0	0	99,680
-7000 - OTHER OUTGO	111,590	0	0	111,590
-TOTAL EXPENDITURES	27,747,628	-1,819,240	591,778	26,520,166
7300 - POOLED INTERFUND TRANSFER	164,424	39,097	0	203,521
-7300 - INTERFUND TRANSFER	164,424	39,097	0	203,521
7900 - POOLED RESERVE FOR CONTINGENCIES	11,673,666	-5,775,283	1,008,256	6,906,639
-7900 - RESERVE FOR CONTINGENCIES	11,673,666	-5,775,283	1,008,256	6,906,639
-Total Allocated	39,585,718	-7,555,426	1,600,034	33,630,326

**CHAPTER 6**

**EXPENDITURES BY OBJECT**

**FUND 09**

**INCOME AND EXPENDITURE SUMMARY**

**EXPENDITURE DETAIL BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018-19 FINAL BUDGET  
STUDENT FINANCIAL AID (09)

	2016 - 17 Actual	2017 - 18 Year End Budget	2017 - 18 Actual Projection	2018 - 19 Final Budget	\$ Change 17-18 Act. To Final	% Change 17-18 Act. To Final
<b>INCOME AND BEGINNING BALANCE</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ 1,790,311	\$ -	-
Income						
Program 15 EOPS	\$ 1,195,486	\$ 933,732	\$ 1,248,954	\$ 1,248,000	\$ (954)	-0.08%
Program 151 CARE	44,027	30,232	-	-	-	#DIV/0!
Program 16 PELL	23,100,118	32,000,000	23,823,036	24,660,000	836,964	3.51%
Program 17 SEOG	285,698	220,000	288,400	290,000	1,600	0.55%
Program 21 Cal Grants	2,252,857	2,000,000	2,209,384	2,200,000	(9,384)	-0.42%
Program 23 ACG Grants	632,757	-	-	-	-	N/A
Program 2301 Financial Aid Loans	1,974,338	3,000,000	3,136,391	2,000,000	(1,136,391)	-36.23%
Interfund Transfers	-	-	-	-	-	N/A
Total Income	\$ 29,485,281	\$ 38,183,964	\$ 30,706,165	\$ 30,398,000	\$ (308,165)	-1.00%
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 29,485,281</b>	<b>\$ 38,183,964</b>	<b>\$ 30,706,165</b>	<b>\$ 32,188,311</b>	<b>\$ (308,165)</b>	<b>-1.00%</b>
<b>EXPENDITURES AND OTHER OUTGO</b>						
Expenditures						
Program 15 EOPS	\$ 1,195,486	\$ 933,732	\$ 1,200,816	\$ 1,248,000	\$ 47,184	3.93%
Program 151 CARE	44,027	30,232	48,140	-	(48,140)	-100.00%
Program 16 PELL	23,100,118	32,000,000	23,002,062	25,250,311	2,248,249	9.77%
Program 17 SEOG	285,698	220,000	289,001	290,000	999	0.35%
Program 21 Cal Grants	2,252,857	2,000,000	1,433,234	2,200,000	766,766	53.50%
Program 23 ACG Grants	632,757	-	-	1,200,000	1,200,000	N/A
Program 2301 Financial Aid Loans	1,974,338	3,000,000	2,942,601	2,000,000	(942,601)	-32.03%
Total Expenditures	\$ 29,485,281	\$ 38,183,964	\$ 28,915,854	\$ 32,188,311	\$ 3,272,457	11.32%
Other Outgo						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Reserve For Contingency	\$ -	\$ -	\$ 1,790,311	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 29,485,281</b>	<b>\$ 38,183,964</b>	<b>\$ 30,706,165</b>	<b>\$ 32,188,311</b>	<b>\$ 3,272,457</b>	<b>10.66%</b>

INCOME SUMMARY AND COMPARISON

SCHEDULE I

	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget	
	FY 2018		FY 2019		FY 2019		FY 2019		FY 2019	
Beginning Balance		0		0		1,790,311				1,790,311
8140 - PELL	21,752,304		0			22,600,000				22,600,000
8151 - ACADEMIC COMPETITIVENESS GRANT		0		0		0				0
8152 - FINANCIAL AID LOANS	1,543,255		0			2,000,000				2,000,000
8160 - SEOG	274,000		0			290,000				290,000
-Total Federal Revenue	23,569,559		0			24,890,000				24,890,000
8622 - EOP&S	391,715		0			1,248,000				1,248,000
8634 - CAL GRANT	1,980,842		0			2,200,000				2,200,000
8635 - F/T STUDENT SUCCESS GRANT	1,089,643		0			1,200,000				1,200,000
8690 - OTHER STATE REVENUE	857,506		0			860,000				860,000
-Total State Revenue	4,319,706		0			5,508,000				5,508,000
-Total New Income	27,889,265		0			30,398,000				30,398,000
-Total Revenues	27,889,265		0			30,398,000				30,398,000
-Total Available	27,889,265		0			32,188,311				32,188,311
7500 - STUDENT FINANCIAL AID	-525,484		38,183,964			-5,995,653				32,188,311
-7000 - OTHER OUTGO	-525,484		38,183,964			-5,995,653				32,188,311
-TOTAL EXPENDITURES	-525,484		38,183,964			-5,995,653				32,188,311
-Total Allocated	-525,484		38,183,964			-5,995,653				32,188,311

# **CHAPTER 7**

## **EXPENDITURES BY OBJECT**

### **FUND 15**

#### **CAPITAL PROJECTS SUMMARY**

#### **CAPITAL PROJECTS PROGRAM FUNDING DETAIL / EXPENDITURE**

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018-19 FINAL BUDGET  
 FUND 15 - CAPITAL PROJECTS  
 SUMMARY

INCOME AND ALLOCATION SUMMARY	PROGRAM ALLOCATION
Beginning Fund Balance	980,591
Federal Income:	
Federal Grant	-
	1,194,761
	<u>                    0</u>
	1,194,761
State Income:	
Deferred Maintenance	212,127
Construction Projects	-
Energy Conservation	<u>1,000,000</u>
Total State Income	1,212,127
Interest	-
Interfund Transfers	
Fund 01	7,366
Fund 03	<u>10,000</u>
	17,366
Total Interfund Transfers	0
Other Income	
JPA Parking Bond	0
Total Other Income	<u>                    0</u>
Total Estimated Revenue	0
	Total Program Allocation
	<u><u>2,192,718</u></u>

	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget	
	FY 2018		FY 2019		FY 2019		FY 2019		FY 2019	
Beginning Balance		0		0		980,591		0		980,591
8639 - CHILD DEVELOPMENT GRANT	976,484		1,195,060			-195,060		0		1,000,000
8653 - DEFERRED MAINTENANCE	803,630		2,187,095			-1,974,968		0		212,127
-Total State Revenue	1,780,114		3,382,155			-2,170,028		0		1,212,127
8860 - INTEREST	40,773		0			0		0		0
8877 - PARKING PERMITS		0	288,185			-288,185		0		0
8890 - OTHER LOCAL INCOME	79,715		0			0		0		0
-Total Local Revenue	120,489		288,185			-288,185		0		0
-Total New Income	1,900,603		3,670,340			-2,458,213		0		1,212,127
-Total Revenues	1,900,603		3,670,340			-2,458,213		0		1,212,127
-Total Available	1,900,603		3,670,340			-1,477,622		0		2,192,718
5690 - ALL OTHER CONTRACT SERVICES	1,748,938		3,179,207			-2,101,064		0		1,078,143
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	1,748,938		3,179,207			-2,101,064		0		1,078,143
-5000 - OPERATING EXPENSES AND SERVICE	1,748,938		3,179,207			-2,101,064		0		1,078,143
6210 - BUILDING IMPROVEMENT	17,065		0			0		0		0
6220 - ARCHITECT AND ENGINEERING	7,300		17,366			0		0		17,366
-BUILDINGS - BUILDINGS	24,365		17,366			0		0		17,366
6410 - INSTRUCTIONAL EQUIPMENT	212,356		568,946			419,515		0		988,461
6420 - NON-INSTRUCTIONAL EQUIPMENT	24,134		587,448			-500,000		0		87,448
-6400 - NEW EQUIPMENT	236,490		1,156,394			-80,485		0		1,075,909
6520 - LEASE PURCHASE-PERSONAL PROP.	0		21,300			0		0		21,300
-6500 - LEASE PURCHASE	0		21,300			0		0		21,300
-6000 - CAPITAL OUTLAY	260,856		1,195,060			-80,485		0		1,114,575
7190 - DEBT REPAYMENT - OTHER	-743		288,185			-288,185		0		0
-7000 - OTHER OUTGO	-743		288,185			-288,185		0		0
-TOTAL EXPENDITURES	2,009,051		4,662,452			-2,469,734		0		2,192,718
-Total Allocated	2,009,051		4,662,452			-2,469,734		0		2,192,718

# **CHAPTER 8**

## **EXPENDITURE BY OBJECT**

### **FUND 18**

#### **INCOME AND ALLOCATION SUMMARY**

#### **EXPENDITURE DETAIL BY OBJECT**



GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 19 FINAL BUDGET  
 SELF INSURANCE FUND (18)

	2016 - 17 Actual	2017 - 18 Year-End Budget	2017 - 18 Actual Projections	2018 - 19 Final Budget	\$ Change 17-18 Actual To Final	% Change 17-18 Actual To Final
<b>INCOME AND BEGINNING BALANCE</b>						
Beginning Balance	\$ 373,383	\$ 934,174	\$ -	\$ 1,212,828	\$ 1,212,828	#DIV/0!
Income						
Rebate Health	\$ 436,669	\$ 96,000	\$ -	\$ 96,000	\$ 96,000	#DIV/0!
Interest	5,602	2,000	3,859	2,000	(1,859)	-48.17%
Other	135,221	13,000	151,547	13,000	(138,547)	-91.42%
Interfund Transfers	2,400,000	2,585,820	2,585,820	1,372,992	(1,212,828)	-46.90%
Total Income	\$ 2,977,492	\$ 2,696,820	\$ 2,741,226	\$ 1,483,992	\$ (1,257,234)	-45.86%
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 3,350,875</b>	<b>\$ 3,630,994</b>	<b>\$ 2,741,226</b>	<b>\$ 2,696,820</b>	<b>\$ (44,406)</b>	<b>-1.62%</b>

**EXPENDITURES AND OTHER OUTGO**

Expenditures						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Classified Salaries	-	-	-	-	-	N/A
Health & Welfare	1,828,325	2,118,081	1,788,946	1,933,907	144,961	8.10%
Supplies, Materials	381	750,000	608,234	5,200	(603,034)	N/A
Contract Services/Other Operating	559,856	654,333	65,390	649,133	583,743	892.71%
Equipment	28,139	12,580	-	12,580	12,580	#DIV/0!
Total Expenditures	\$ 2,416,701	\$ 3,534,994	\$ 2,462,570	\$ 2,600,820	\$ 138,250	5.61%
Other Outgo						
Interfund Transfers	\$ 368,044	\$ 96,000	\$ -	\$ -	\$ -	#DIV/0!
Reserve For Contingency	\$ 566,130	-	\$ 278,656	\$ 96,000	\$ (182,656)	-65.55%
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 3,350,875</b>	<b>\$ 3,630,994</b>	<b>\$ 2,741,226</b>	<b>\$ 2,696,820</b>	<b>\$ (44,406)</b>	<b>-1.62%</b>

SELF INSURANCE FUND

SCHEDULE L

	+Total Actuals	Budget Base	Budget Adjustments	Board Budget Adjustments	Total Budget
	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Beginning Balance	0	0	1,212,828	0	1,212,828
8860 - INTEREST	2,470	2,000	0	0	2,000
8868 - HEALTH REBATE	0	96,000	0	0	96,000
8890 - OTHER LOCAL INCOME	123,721	13,000	0	0	13,000
-Total Local Revenue	126,191	111,000	0	0	111,000
-Total New Income	126,191	111,000	0	0	111,000
-Total Revenues	126,191	111,000	0	0	111,000
8981 - INTERFUND TRANSFER IN	1,335,820	2,585,820	-1,212,828	0	1,372,992
-Transfers In	1,335,820	2,585,820	-1,212,828	0	1,372,992
-Total Available	1,462,011	2,696,820	0	0	2,696,820
3409 - H & W, TEACHERS 3409	587,992	0	687,992	0	687,992
3609 - WORKMANS COMPENSATION INSUR. 3609	1,106,555	0	1,195,915	0	1,195,915
3790 - RETIREE EMPLOYEE BENEFITS	33,435	50,000	0	0	50,000
-3000 - EMPLOYEE BENEFITS	1,727,981	50,000	1,883,907	0	1,933,907
4590 - OTHER SUPPLIES	694	5,200	0	0	5,200
-4000 - SUPPLIES AND MATERIALS	694	5,200	0	0	5,200
5130 - CONTRACT DOCTORS & NURSES	5,600	15,000	0	0	15,000
-PERSONAL_SERVICES - PERSONAL SERVICES	5,600	15,000	0	0	15,000
5410 - FIRE & THEFT (PROPERTY) INSUR.	97,000	97,000	0	0	97,000
5420 - LIBILITY INSURANCE	381,521	381,521	0	0	381,521
5430 - FIDELITY INSURANCE	6,909	6,909	0	0	6,909
-5400 - INSURANCE	485,430	485,430	0	0	485,430
5690 - ALL OTHER CONTRACT SERVICES	121,727	148,703	0	0	148,703
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	121,727	148,703	0	0	148,703
-5000 - OPERATING EXPENSES AND SERVICE	612,757	649,133	0	0	649,133
6420 - NON-INSTRUCTIONAL EQUIPMENT	27,158	12,580	0	0	12,580
-6400 - NEW EQUIPMENT	27,158	12,580	0	0	12,580
-6000 - CAPITAL OUTLAY	27,158	12,580	0	0	12,580
-TOTAL EXPENDITURES	2,368,591	716,913	1,883,907	0	2,600,820
7900 - POOLED RESERVE FOR CONTINGENCIES	0	96,000	0	0	96,000
-7900 - RESERVE FOR CONTINGENCIES	0	96,000	0	0	96,000
-Total Allocated	2,368,591	812,913	1,883,907	0	2,696,820

## **CHAPTER 9**

### **EXPENDITURES BY OBJECT**

#### **FUND 30**

##### **INCOME AND EXPENDITURE SUMMARY**

##### **EXPENDITURE DETAIL BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
2018 - 19 FINAL BUDGET  
CAFETERIA FUND (30)

	2016 - 17 Actual	2016 - 17 Year-End Budget	2017 - 18 Actual Projections	2018 - 19 Final Budget	\$ Change 17-18 Actual To Final	% Change 17-18 Actual To Final
<b>INCOME AND BEGINNING BALANCE</b>						
Beginning Balance	\$ 5,378	\$ 42,747	\$ -	\$ 73,314	\$ 73,314	#DIV/0!
Income						
Food Sales	\$ 340,884	\$ 326,747	\$ 311,035	\$ 326,747	\$ 15,712	5.05%
CJ's	278,711	250,000	263,758	250,000	26,470	11.84%
Vendor Sales	67,710	-	55,474	80,000	24,526	44.21%
Delicatessan	211,442	200,000	223,530	200,000	(23,530)	#REF!
Smoothie Bar	32,621	40,000	0	40,000	40,000	#DIV/0!
Interfund Transfers In	87,708	250,000	100,078	176,686	76,608	76.55%
Catering	57,042	95,000	73,366	15,000	(58,366)	-79.55%
Interest	167				-	#DIV/0!
Total Income	\$ 1,076,285	\$ 1,161,747	\$ 1,027,241	\$ 1,088,433	\$ 101,420	9.87%
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 1,081,663</b>	<b>\$ 1,204,494</b>	<b>\$ 1,027,241</b>	<b>\$ 1,161,747</b>	<b>\$ 174,734</b>	<b>17.01%</b>
<b>EXPENDITURES AND OTHER OUTGO</b>						
Expenditures						
Classified Salaries	\$ 409,128	\$ 471,559	\$ 414,470	\$ 381,828	\$ (32,642)	-7.88%
Classified Hourly		46,866		-	-	N/A
Employee Benefits	78,106	86,547	72,458	150,486	78,028	107.69%
Food & Supplies	488,881	569,022	463,487	569,022	105,535	22.77%
Other Services	54,790	22,500	14,414	19,837	5,423	37.62%
Equipment	8,011	8,000	31,845	40,574	8,729	27.41%
Total Expenditures	\$ 1,038,916	\$ 1,204,494	\$ 996,674	\$ 1,161,747	\$ 165,073	16.56%
Other Outgo						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Reserve For Contingency	\$ 42,747	\$ -	\$ 30,567	\$ -	\$ (30,567)	-100.00%
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 1,081,663</b>	<b>\$ 1,204,494</b>	<b>\$ 1,027,241</b>	<b>\$ 1,161,747</b>	<b>\$ 134,506</b>	<b>13.09%</b>

CAFETERIA FUND

SCHEDULE M

	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2018		FY 2019		FY 2019		FY 2019		FY 2019
Beginning Balance	0		0		73,314		0		73,314
8843 - CATERING TRUCK SALES	54,440		80,000		0		0		80,000
8844 - UPSTAIRS CAFETERIA	268,987		326,747		0		0		326,747
8853 - CATERING	3,295		15,000		0		0		15,000
8855 - SUBWAY	167,583		200,000		0		0		200,000
8857 - CASA ORTEGA	17,932		40,000		0		0		40,000
8858 - CJ'S	219,724		250,000		0		0		250,000
8860 - INTEREST	26		0		0		0		0
-Total Local Revenue	731,987		911,747		0		0		911,747
-Total New Income	731,987		911,747		0		0		911,747
-Total Revenues	731,987		911,747		0		0		911,747
8981 - INTERFUND TRANSFER IN	100,000		250,000		-73,314		0		176,686
-Transfers In	100,000		250,000		-73,314		0		176,686
-Total Available	831,987		1,161,747		0		0		1,161,747
2120 - NON-INSTRUCT. SALARY, OTHER	282,894		379,309		0		0		379,309
2125 - NON-INSTRUCT. SAL MANAGERS	30,571		0		0		0		0
-REGULAR_NONCLASSROOM - REGULAR, NON-CLASSROOM	313,465		379,309		0		0		379,309
2350 - NON-INSTRUCT, CLASS. OVERTIME	0		2,520		0		0		2,520
-NON_REGULAR_HOURLY - OTHER, NON-REGULAR, HOURLY	0		2,520		0		0		2,520
2495 - CLASSIFIED STIPENDS	2,451		0		0		0		0
-INSTRUCTIONAL_HOURLY - INSTRUCTIONAL, HOURLY	2,451		0		0		0		0
-2000 - CLASSIFIED SALARIES	315,916		381,829		0		0		381,829
3120 - STRS, OTHER CLASSIFIED	4,152		2,775		0		0		2,775
3212 - PERS, INSTRUCTIONAL AIDE	333		0		0		0		0
3220 - PERS, OTHER CLASSIFIED	33,521		26,728		0		0		26,728
3312 - OSDHI, INSTRUCTIONAL AIDE	135		0		0		0		0
3320 - OSDHI, OTHER CLASSIFIED	14,381		23,673		0		0		23,673
3352 - MEDICARE,CLASSIFIED AIDES	32		0		0		0		0
3360 - MEDICARE,CLASSIFIED	4,682		5,537		0		0		5,537
3412 - H & W, INSTRUCTIONAL AIDE	41		0		0		0		0
3420 - H & W, OTHER CLASSIFIED	8,376		82,800		0		0		82,800
3512 - SUJ, INSTRUCTIONAL AIDE	1		0		0		0		0
3520 - SUJ, OTHER CLASSIFIED	162		191		0		0		191
3612 - WK. COMP., INSTRUCTIONAL AIDE	47		0		0		0		0
3620 - WK. COMP., OTHER CLASSIFIED	6,230		7,637		0		0		7,637
3820 - ALT.RETIRE.PLAN,OTHER CLASSIFI	2,196		1,145		0		0		1,145

-3000 - EMPLOYEE BENEFITS	74,289	150,486	0	0	150,486
4590 - OTHER SUPPLIES	27,221	60,000	0	0	60,000
4710 - FOOD	524,608	509,022	0	0	509,022
-4000 - SUPPLIES AND MATERIALS	551,829	569,022	0	0	569,022
5590 - MISC. HOUSEKEEPING SERVICES	0	2,000	0	0	2,000
-UTILITIES - UTILITIES	0	2,000	0	0	2,000
5615 - RENTS & LEASE-PERSONAL PROPERT 5615	0	6,000	0	0	6,000
5650 - VENDOR REPAIRS-EQUIPMENT	8,542	12,500	-2,663	0	9,837
5690 - ALL OTHER CONTRACT SERVICES	595	2,000	0	0	2,000
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	9,137	20,500	-2,663	0	17,837
5890 - OTHER EXPENSE	331	0	0	0	0
5892 - CREDIT CARD SERVICE CHARGE	23,330	0	0	0	0
-5800 - OTHER SERVICES & EXPEN. DIST	23,661	0	0	0	0
-5000 - OPERATING EXPENSES AND SERVICE	32,798	22,500	-2,663	0	19,837
6420 - NON-INSTRUCTIONAL EQUIPMENT	0	8,000	32,573	0	40,573
-6400 - NEW EQUIPMENT	0	8,000	32,573	0	40,573
-6000 - CAPITAL OUTLAY	0	8,000	32,573	0	40,573
-TOTAL EXPENDITURES	974,832	1,131,837	29,910	0	1,161,747
-Total Allocated	974,832	1,131,837	29,910	0	1,161,747

# **CHAPTER 10**

## **EXPENDITURES BY OBJECT**

### **FUND 59**

#### **INCOME AND ALLOCATION SUMMARY**

#### **EXPENDITURE SUMMARY / EXPENDITURE DETAIL BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 19 FINAL BUDGET  
 INCOME AND ALLOCATION SUMMARY  
 PROFESSIONAL DEVELOPMENT FUND (59)

Program No.	Name	Income		Transfers In	2017 - 18 Program Allocation
		Beginning Balance	New Income		
State	126	Economic Development	\$ 641,378	\$ -	\$ 641,378
	249	ETP Multi Skills	\$ -	\$ 1,899,555	\$ 1,899,555
		Total State Income	\$ 641,378	\$ 1,899,555	\$ 1,899,555
Local	80	Professional Development Center	\$ -	\$ 1,028,804	\$ 1,028,804
	129	P D C Donations	\$ -	\$ 20,500	\$ 20,500
		Total Local Income	\$ -	\$ 1,049,304	\$ 1,049,304
		GRAND TOTAL	\$ 641,378	\$ 2,948,859	\$ 3,590,237

INCOME AND ALLOCATION SUMMARY

SCHEDULE N



GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 2019 FINAL BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 PROFESSIONAL DEVELOPMENT FUND (59)

	2018-19 Final Budget	2018-19 Final Budget
<b>CERTIFICATED SALARIES</b>		
1100 Teachers, Regular	\$ 0	\$ 25,000
1200 Non-Classroom, Regular	405,288	67,380
1300 Teachers, Hourly	0	2,000
1400 Non-Classroom, Hourly	0	0
Total 1000	\$ 405,288	66,700
<b>CLASSIFIED SALARIES</b>		
2000 Reclassification	\$ 0	1,154,489
2100 Regular, Non-Classroom	0	74,628
2200 Instructional	0	0
2300 Other, Non-Regular, Hourly	0	0
2400 Instructional, Hourly	0	0
Total 2000	\$ 0	1,390,197
<b>EMPLOYEE BENEFITS</b>		
4200 Other Books	\$ 84,948	\$ 57,000
4300 Instructional Supplies	0	327,020
4400 Media Materials	128,245	0
4500 Other Supplies & Materials	17,500	0
4700 Food	33,500	1,146,539
Total 4000	\$ 179,245	\$ 1,146,539
<b>SUPPLIES, MATERIALS</b>		
5100 Personal Services		\$ 25,000
5200 Travel, Conference & Mileage		67,380
5300 Dues & Memberships		2,000
5400 Insurance		0
5500 Utilities		66,700
5600 Service Agreements		1,154,489
5800 Other		74,628
5900 Other		0
Total 5000		\$ 1,390,197
<b>CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>		
6200 Building Improvement		\$ 57,000
6400 New Equipment		327,020
6500 Lease Purchase		0
Total 6000		\$ 384,020
<b>CAPITAL OUTLAY</b>		
7300 Interfund Transfer		\$ 0
7500 Student Financial Aid		0
7600 Other Student Services		0
7900 Reserve For Contingency		1,146,539
Total 7000		\$ 1,146,539
<b>OTHER OUTGO</b>		
Total 7000		\$ 1,146,539
<b>TOTAL EXPENDITURES AND RESERVE</b>		<u>\$ 3,590,237</u>

	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019
Beginning Balance	0	0	0	0	641,378	0	0	641,378	0
8658 - E.T.P.	291,857	1,899,555	1,899,555	0	0	0	0	1,899,555	0
-Total State Revenue	291,857	1,899,555	1,899,555	0	0	0	0	1,899,555	0
8830 - CONTRACT SERVICES	199,696	1,028,804	1,028,804	0	0	0	0	1,028,804	0
8860 - INTEREST	2,872	0	0	0	0	0	0	0	0
8893 - DONATIONS TO PDC	1,282	20,500	20,500	0	0	0	0	20,500	0
-Total Local Revenue	203,849	1,049,304	1,049,304	0	0	0	0	1,049,304	0
-Total New Income	495,707	2,948,859	2,948,859	0	0	0	0	2,948,859	0
-Total Revenues	495,707	2,948,859	2,948,859	0	641,378	0	0	2,948,859	0
-Total Available	495,707	2,948,859	2,948,859	0	641,378	0	0	3,590,237	0
1210 - ADMINISTRATORS	140,868	187,824	187,824	0	0	0	0	187,824	0
1215 - FACILITATOR	75,527	217,464	217,464	0	0	0	0	217,464	0
-NONCLASSROOM_REGULAR - NONCLASSROOM, REGULAR	216,395	405,288	405,288	0	0	0	0	405,288	0
-1000 - CERTIFICATED SALARIES	216,395	405,288	405,288	0	0	0	0	405,288	0
3000 - POOLED EMPLOYEE BENEFITS	0	21,280	21,280	0	-21,280	0	0	0	0
3130 - STRS, OTHER CERTIFICAED	20,327	41,542	41,542	0	0	0	0	41,542	0
3230 - PERS, CERTIFICATED, NON-INST.	11,730	0	0	0	0	0	0	0	0
3330 - OSDHI, CERTIFICATED, NON-INST.	4,699	0	0	0	0	0	0	0	0
3370 - MEDICARE,ADMINISTRATORS	3,151	5,877	5,877	0	0	0	0	5,877	0
3420 - H & W, OTHER CLASSIFIED	0	27,600	27,600	0	0	0	0	27,600	0
3430 - H & W, CERT. NON-INSTRUCTION	19,506	0	0	0	0	0	0	0	0
3531 - SUJ, CERT. NON-INSTRUCTION 3531	108	203	203	0	0	0	0	203	0
3630 - WK. COMP., CERT. NON-INSTRUCT.	4,328	8,106	8,106	0	0	0	0	8,106	0
3830 - ALT.RETIRE.PLAN,CERT.NON-INSTR	0	1,621	1,621	0	0	0	0	1,621	0
-3000 - EMPLOYEE BENEFITS	63,850	106,228	106,228	0	-21,280	0	0	84,948	0
4300 - INSTRUCTIONAL SUPPLIES	42,820	128,245	128,245	0	0	0	0	128,245	0
4400 - INSTRUCT. MEDIA SUPPLIES	0	17,500	17,500	0	0	0	0	17,500	0
4590 - OTHER SUPPLIES	4,271	33,500	33,500	0	0	0	0	33,500	0
-4000 - SUPPLIES AND MATERIALS	47,091	179,245	179,245	0	0	0	0	179,245	0
5110 - CONTRACT CONSULTANT	0	25,000	25,000	0	0	0	0	25,000	0
-PERSONAL_SERVICES - PERSONAL SERVICES	0	25,000	25,000	0	0	0	0	25,000	0
5210 - MILEAGE	8,454	36,994	36,994	0	0	0	0	36,994	0
5220 - TRAVEL	4,254	30,386	30,386	0	0	0	0	30,386	0
-5200 - TRAVEL, CONFERENCE, & MILEAGE	12,708	67,380	67,380	0	0	0	0	67,380	0
5300 - MEMBERSHIP AND DUES	565	2,000	2,000	0	0	0	0	2,000	0
5510 - NATURAL GAS	638	1,200	1,200	0	0	0	0	1,200	0

5520 - LIGHT AND POWER	21,535	25,000	0	0	25,000
5530 - WATER	1,004	1,000	0	0	1,000
5540 - TELEPHONE	0	5,000	0	0	5,000
5560 - TRASH DISPOSAL	1,500	2,500	0	0	2,500
5590 - MISC. HOUSEKEEPING SERVICES	32,000	32,000	0	0	32,000
-UTILITIES - UTILITIES	56,677	66,700	0	0	66,700
5630 - VENDOR REPAIRS, BUILDINGS	635	12,000	0	0	12,000
5650 - VENDOR REPAIRS-EQUIPMENT	5,132	9,500	0	0	9,500
5690 - ALL OTHER CONTRACT SERVICES	721,746	1,425,835	-292,846	0	1,132,989
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	727,513	1,447,335	-292,846	0	1,154,489
5825 - PRINTING AND ADVERTISING 5825	18,590	56,928	0	0	56,928
5850 - POSTAGE	2,245	12,200	0	0	12,200
5890 - OTHER EXPENSE	1,000	5,500	0	0	5,500
-5800 - OTHER SERVICES & EXPEN. DIST	21,835	74,628	0	0	74,628
-5000 - OPERATING EXPENSES AND SERVICE	819,297	1,683,043	-292,846	0	1,390,197
6210 - BUILDING IMPROVEMENT	29,266	32,000	0	0	32,000
6215 - NEW CONSTRUCTION	0	25,000	0	0	25,000
-BUILDINGS - BUILDINGS	29,266	57,000	0	0	57,000
6410 - INSTRUCTIONAL EQUIPMENT	144,651	235,499	0	0	235,499
6420 - NON-INSTRUCTIONAL EQUIPMENT	21,019	91,521	0	0	91,521
-6400 - NEW EQUIPMENT	165,670	327,020	0	0	327,020
-6000 - CAPITAL OUTLAY	194,937	384,020	0	0	384,020
-TOTAL EXPENDITURES	1,341,570	2,757,824	-314,126	0	2,443,698
7900 - POOLED RESERVE FOR CONTINGENCIES	0	1,108,318	38,221	0	1,146,539
-7900 - RESERVE FOR CONTINGENCIES	0	1,108,318	38,221	0	1,146,539
-Total Allocated	1,341,570	3,866,142	-275,905	0	3,590,237

**CHAPTER 11**

**EXPENDITURES BY OBJECT**

**FUND 71**

**INCOME AND ALLOCATION SUMMARY**

**EXPENDITURE DETAIL BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 19 FINAL BUDGET  
 GO BOND FUND - SERIES F (Fund 71)

	2016 - 17 Actual	2017 - 18 Year-End Budget	2017 - 18 Actual Projections	2018 - 19 Final Budget	\$ Change 17-18 Actual To Final	% Change 17-18 Actual To Final
<b>INCOME AND BEGINNING BALANCE</b>						
Beginning Balance	\$ 9,873,833	\$ 7,539,649	\$ 7,052,752	\$ 4,176,226	\$ (2,876,526)	-40.79%
Income						
Bond Proceeds	\$ 90,268	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	N/A
Interest	-	-	98,640	64,821	(33,819)	N/A
Total Income	\$ 90,268	-	\$ 98,640	\$ 64,821	\$ (33,819)	-34.29%
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 9,964,101</b>	<b>\$ 7,539,649</b>	<b>\$ 7,151,392</b>	<b>\$ 4,241,047</b>	<b>\$ (2,910,345)</b>	<b>-40.70%</b>

**EXPENDITURES AND OTHER OUTGO**

Expenditures						
Supplies, Materials	\$ -	-	\$ 31,878	-	\$ (31,878)	N/A
Contract Services/Other Operating	565,971	3,057,084	733,205	1,703,181	969,976	132.29%
Capital Outlay - Site	-	-	-	-	-	N/A
New Buildings & Improvements	2,190,917	4,482,565	2,210,083	2,537,866	327,783	14.83%
Equipment	87,517	-	-	-	-	N/A
Lease Purchase	265,840	-	-	-	-	#DIV/0!
Debt Service Payments	-	-	-	-	-	N/A
Total Expenditures	\$ 3,110,245	\$ 7,539,649	\$ 2,975,166	\$ 4,241,047	\$ 1,265,881	42.55%
Other Outgo						
Interfund Transfers	\$ -	-	-	-	-	N/A
Reserve For Contingency	\$ 6,853,856	-	\$ 4,176,226	-	\$ (4,176,226)	-100.00%
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 9,964,101</b>	<b>\$ 7,539,649</b>	<b>\$ 7,151,392</b>	<b>\$ 4,241,047</b>	<b>\$ (2,910,345)</b>	<b>-40.70%</b>

GO BOND FUND - SERIES F

SCHEDULE P

	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019
Beginning Balance	0	0	0	4,176,226	0	0	0	0	4,176,226
8860 - INTEREST	64,821	0	0	64,821	0	0	0	0	64,821
-Total Local Revenue	64,821	0	0	64,821	0	0	0	0	64,821
-Total New Income	64,821	0	0	64,821	0	0	0	0	64,821
-Total Revenues	64,821	0	0	64,821	0	0	0	0	64,821
-Total Available	64,821	0	0	4,241,047	0	0	0	0	4,241,047
4550 - SUPPLIES & MATERIALS-EQUIPMENT	40,251	0	0	0	0	0	0	0	0
-4000 - SUPPLIES AND MATERIALS	40,251	0	0	0	0	0	0	0	0
5690 - ALL OTHER CONTRACT SERVICES	379,729	3,057,084	3,057,084	-2,135,597	-198,896	-198,896	-198,896	-198,896	722,591
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	379,729	3,057,084	3,057,084	-2,135,597	-198,896	-198,896	-198,896	-198,896	722,591
5730 - LEGAL SERVICES	167,357	0	0	0	0	0	0	0	0
-LEGAL_ELECTION_AUDIT - LEGAL, ELECTION & AUDIT	167,357	0	0	0	0	0	0	0	0
-5000 - OPERATING EXPENSES AND SERVICE	547,086	3,057,084	3,057,084	-2,135,597	-198,896	-198,896	-198,896	-198,896	722,591
6210 - BUILDING IMPROVEMENT	0	4,482,565	4,482,565	-4,482,565	0	0	0	0	0
6220 - ARCHITECT AND ENGINEERING	644,438	0	0	3,518,456	0	0	0	0	3,518,456
6230 - CONSTRUCTION MANAGEMENT	217,000	0	0	0	0	0	0	0	0
6240 - INSPECTION AND TESTING FEES	500,440	0	0	0	0	0	0	0	0
-BUILDINGS - BUILDINGS	1,361,878	4,482,565	4,482,565	-964,109	0	0	0	0	3,518,456
6420 - NON-INSTRUCTIONAL EQUIPMENT	564,686	0	0	0	0	0	0	0	0
-6400 - NEW EQUIPMENT	564,686	0	0	0	0	0	0	0	0
6520 - LEASE PURCHASE-PERSONAL PROP.	412,402	0	0	0	0	0	0	0	0
-6500 - LEASE PURCHASE	412,402	0	0	0	0	0	0	0	0
-6000 - CAPITAL OUTLAY	2,338,966	4,482,565	4,482,565	-964,109	0	0	0	0	3,518,456
-TOTAL EXPENDITURES	2,926,302	7,539,649	7,539,649	-3,099,706	-198,896	-198,896	-198,896	-198,896	4,241,047
-Total Allocated	2,926,302	7,539,649	7,539,649	-3,099,706	-198,896	-198,896	-198,896	-198,896	4,241,047

# **CHAPTER 12**

## **EXPENDITURES BY OBJECT**

### **FUND 74**

#### **INCOME AND ALLOCATION SUMMARY**

#### **EXPENDITURE DETAIL BY OBJECT**

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2018 - 2019 FINAL BUDGET  
 GO BOND SERIES A- FUND 74

	2017-18 Year End Budget	2017-18 Estimated Actual	2018-19 Final Budget
<b>INCOME AND BEGINNING BALANCE</b>			
Beginning Balance	\$ 121,740,000	\$ 121,740,000	\$ 104,180,745
Income			
Interest	\$ 288,464	\$ 1,684,629	\$ 980,000
Bond Issue			
Other Finance Income	-	-	-
interfund Transfers	-	-	-
Total Income	\$ 288,464	\$ 1,684,629	\$ 980,000
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 122,028,464	\$ 123,424,629	\$ 105,160,745
<b>EXPENDITURES AND OTHER OUTGO</b>			
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Health & Welfare	-	-	-
Supplies, Materials	-	31,878	-
Contract Services/Other Operating	3,057,084	733,205	-
Site Improvements	4,482,565	2,011,188	89,605,005
Building	-	-	-
Equipment	-	-	1,500,000
Total Expenditures	\$ 7,539,649	\$ 2,776,271	\$ 91,105,005
Other Outgo			
Interfund Transfers	-	-	-
Reserve For Contingency	\$ 114,488,815	\$ 120,648,358	\$ 14,055,740
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 122,028,464	\$ 123,424,629	\$ 105,160,745



	+Total Actuals		Budget Base		Budget Adjustments		Board Budget Adjustments		Total Budget
	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019	FY 2019
Beginning Balance		0	0	0	104,180,745	0	104,180,745	0	104,180,745
8860 - INTEREST	1,303,495	288,464	288,464	288,464	691,536	0	691,536	0	980,000
-Total Local Revenue	1,303,495	288,464	288,464	288,464	691,536	0	691,536	0	980,000
-Total New Income	1,303,495	288,464	288,464	288,464	691,536	0	691,536	0	980,000
-Total Revenues	1,303,495	288,464	288,464	288,464	691,536	0	691,536	0	980,000
-Total Available	1,303,495	288,464	288,464	288,464	104,872,281	0	104,872,281	0	105,160,745
4530 - SUPPLIES & MATERIALS-BLDGS	28,043	0	0	0	0	0	0	0	0
4550 - SUPPLIES & MATERIALS-EQUIPMENT	6,000	0	0	0	0	0	0	0	0
4590 - OTHER SUPPLIES	3,761	0	0	0	0	0	0	0	0
-4000 - SUPPLIES AND MATERIALS	37,804	0	0	0	0	0	0	0	0
5690 - ALL OTHER CONTRACT SERVICES	3,356,703	34,000,000	34,000,000	34,000,000	-34,000,000	0	-34,000,000	0	0
-SERVICE AGREEMENTS - SERVICE AGREEMENTS	3,356,703	34,000,000	34,000,000	34,000,000	-34,000,000	0	-34,000,000	0	0
-5000 - OPERATING EXPENSES AND SERVICE	3,356,703	34,000,000	34,000,000	34,000,000	-34,000,000	0	-34,000,000	0	0
6120 - SITE IMPROVEMENT	8,140,085	0	0	0	0	0	0	0	0
-6100 - SITE AND SITE IMPROVEMENT	8,140,085	0	0	0	0	0	0	0	0
6205 - BUILDING PURCHASE	2,829,847	0	0	0	43,000,000	0	43,000,000	0	43,000,000
6210 - BUILDING IMPROVEMENT	85,628	0	0	0	0	0	0	0	0
6215 - NEW CONSTRUCTION	0	-34,000,000	-34,000,000	-34,000,000	34,000,000	0	34,000,000	0	0
6220 - ARCHITECT AND ENGINEERING	4,700,547	42,000,000	42,000,000	42,000,000	-1,487,670	6,092,675	6,092,675	46,605,005	46,605,005
6230 - CONSTRUCTION MANAGEMENT	1,202,070	0	0	0	0	0	0	0	0
6240 - INSPECTION AND TESTING FEES	273,585	0	0	0	0	0	0	0	0
-BUILDINGS - BUILDINGS	9,091,677	8,000,000	8,000,000	8,000,000	75,512,330	6,092,675	6,092,675	89,605,005	89,605,005
6410 - INSTRUMENTAL EQUIPMENT	327,830	0	0	0	0	0	0	0	0
6420 - NON-INSTRUCTIONAL EQUIPMENT	1,336,773	1,500,000	1,500,000	1,500,000	0	0	0	0	1,500,000
-6400 - NEW EQUIPMENT	1,664,602	1,500,000	1,500,000	1,500,000	0	0	0	0	1,500,000
-6000 - CAPITAL OUTLAY	18,896,365	9,500,000	9,500,000	9,500,000	75,512,330	6,092,675	6,092,675	91,105,005	91,105,005
7190 - DEBT REPAYMENT - OTHER	2,279,008	0	0	0	0	0	0	0	0
-7000 - OTHER OUTGO	2,279,008	0	0	0	0	0	0	0	0
-TOTAL EXPENDITURES	24,569,879	43,500,000	43,500,000	43,500,000	41,512,330	6,092,675	6,092,675	91,105,005	91,105,005
7900 - POOLED RESERVE FOR CONTINGENCIES	0	78,528,464	78,528,464	78,528,464	-64,472,724	0	-64,472,724	0	14,055,740
-7900 - RESERVE FOR CONTINGENCIES	0	78,528,464	78,528,464	78,528,464	-64,472,724	0	-64,472,724	0	14,055,740
-Total Allocated	24,569,879	122,028,464	122,028,464	122,028,464	-22,960,394	6,092,675	6,092,675	105,160,745	105,160,745