

**Tentative Budget**

**Year 2022-2023**

**GLENDALE COMMUNITY COLLEGE DISTRICT**

# TENTATIVE BUDGET

YEAR 2022-23

GLENDALE COMMUNITY COLLEGE DISTRICT

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## **BOARD OF TRUSTEES**

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## **ADMINISTRATION**

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Dr. Michael Ritterbrown: Vice President, Instructional Services

Dr. Paul Schlossman: Vice President, Student Services

Dr. Victoria Simmons, Vice President, Human Resources

## 2022-23 TENTATIVE BUDGET BACKGROUND

### DESCRIPTION OF HISTORY/BACKGROUND

A 2022-23 Tentative Budget must be approved by the Board of Trustees before any funds can be expended in the new year. The Tentative Budget reflects preliminary projections for both revenue and appropriations, but its adoption is necessary to provide authority to begin expending funds on July 1st. This Tentative Budget will continue to be discussed and updated as new information is available in preparation for a final budget to be presented in a public hearing in August 2022 for public review and further Board of Trustee discussion. The Final Budget will be recommended to the board for adoption on or about September 14, 2022.

The 2022-23 GCC Tentative Budget is based on the appropriations for community colleges contained in the Governor's Budget as amended in May 2022 (May Revise). Some details extracted from the Governor's May Revise Announcement and potential trailer bill language are below. The GCC Unrestricted General Fund, which accounts for approximately 90% of the revenues used for the college's primary operating costs, is a best estimate of how the State's budget will affect college revenues.

### STATE FINANCES

#### **Governor's May Revise:**

On May 13, 2022, Governor Newsom released his May Revision budget proposal. The May revise indicates a projected \$49.2 billion surplus. These additional monies will cause the States statutes to activate to distribute excess resources. This means that Community Colleges may see additional apportionment distributed in 2022-23.

#### **Deferred Maintenance and Measure GC Funds**

Within the May revise the Governor proposed several major initiatives that will affect Glendale Community College. First, the approximately \$1.5 billion in deferred maintenance is proposed for payment. This action, if approved, will relieve approximately \$18.5M of costs charged against the Measure GC funds. The use of Measure GC monies for projects, which would normally be covered by deferred maintenance resources, will restore those Measure GC monies back in its budget.

#### **Cost of Living Adjustment (COLA)**

The Governor proposes a 6.56% COLA; this will equate to approximately \$6.2 million in new unrestricted apportionment. The COLA will increase the Categorical funding and other restricted funds, such as the SEA (Student Equity and Achievement), EOPS, and DSPS, etc... as well. The increase in restricted resources is approximately \$1.2M. In each of these instances the resources are classified as on-going.

### Student Housing

An additional \$9M has been added to the one-time resources for new construction or renovation of student housing. The \$2.4 billion will target student renters who maintain 15 degree-applicable units each semester. Data shows that students who maintain a full-time schedule (12 units) are more likely to persist and be successful academically. GCCD's administration has reviewed presentations concerning the opportunity to build student housing.

### Reenrollment and Retention:

\$150 million of one-time resources are allocated to support the outreach to students who have discontinued their education aspirations and to support those who are struggling financially due to unforeseen events caused by the COVID. GCCD is continuing to reach out to students who have financial difficulties. Students are being informed about resources that are available to help them resolve their outstanding financial debt to the college. This will alleviate past due debt obligations and allow students to reengage their college aspirations with a clean financial slate. GCCD may receive approximately \$1.8M.

### Mental Health and Technology Access

\$30 million is targeted to support students' health. Studies show that COVID-19 isolation has negatively impacted students' emotional state as they struggle to adjust to a physically disconnected academic experience. GCCD continues to invest resources in technology that increases students' access to their professors, counselors, and other support systems that will help them navigate this difficult academic environment. GCCD may receive approximately \$369K.

### The SCFF Components

70% percent for base FTES funding, 20% for supplemental funding, and 10% for student success. This affects GCC, as well as approximately 52 of the 72 districts, significantly because of the FTES enrollment trend. GCC's research data indicates a 10% to 14% decline in FTES generated enrollment revenue. From 2018-19 to 2022-23 projection, GCC shows an average decline of of 688 FTES. This equates to an approximate annual decrease of \$3.1M in GCC unrestricted general fund revenue. Currently, GCC is under hold harmless support.

### Hold Harmless Provision

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

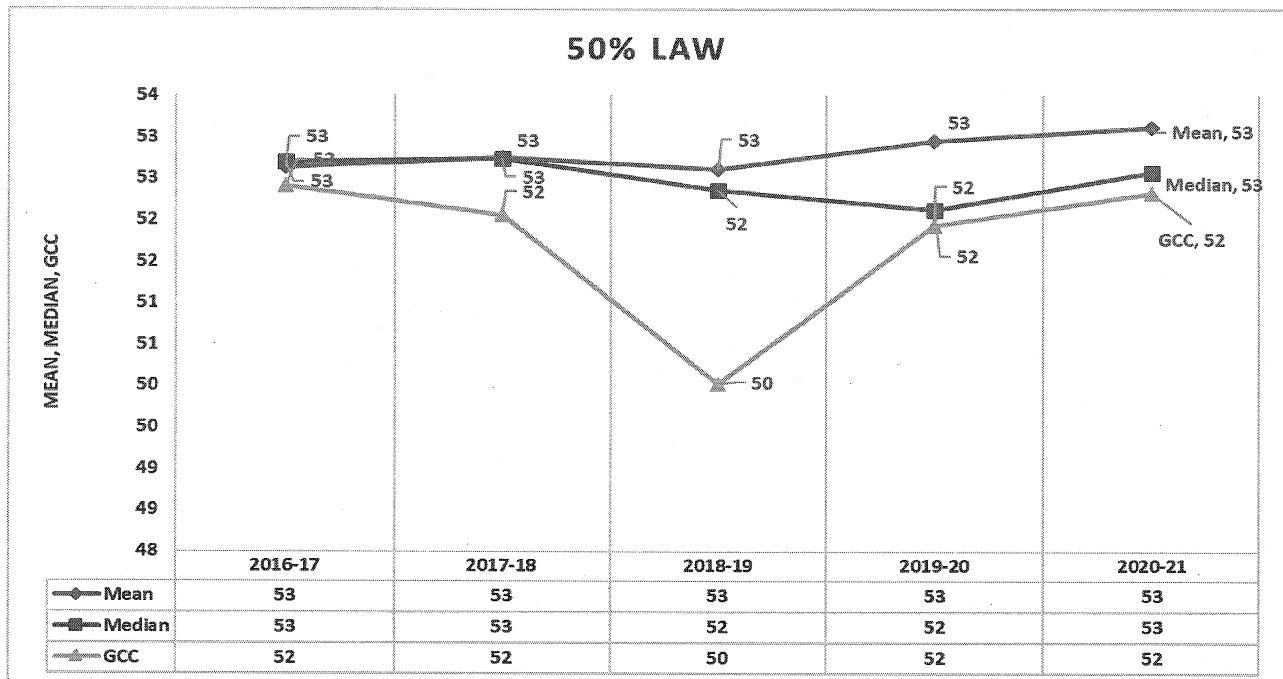
**GCC Fiscal Matters**

**ACCJC Enhanced Monitoring**

GCC is in the last year of its fiscal review by the ACCJC to be considered for a change in its monitoring status. It is important the 2022-23 final budget reflects a significant surplus contribution to reserves in order to prevent further compliance escalation by the ACCJC.

**50% Law**

For several years GCC's 50% law has average approximately 52%. This rate is comparable to similar Districts.



However, as GCC considers new hires in classified ranks more downward pressure will be placed on this compliance rate.

**Tentative Budget- Revenues**

Overall, the GCC Tentative Budget reflects approximately \$11.8M more revenue than in 2021-22. The projected ending fund balance is \$14M.

An analysis of the changes to the 2022-23 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 \$6.2M consisting of the base apportionment increase adjusted

by the Cost of Living Adjustment increase (COLA) 6.56%. However, as of March 2022 a deficit of 3.3% equating to \$3.2M is reflected in the budget as a decrease. The general expectation is the money will be distributed. Nevertheless, it should be considered before the final budget is completed.

2. **Other State Revenue:** Unrestricted block grant resources of approximately \$9M have been included in the tentative budget. This amount is based on the \$750M Governor proposal. As the final budget is being prepared, it should be reviewed for any changes based on the trailer bills.
3. **Non-Resident Tuition:** Non-Resident enrollment is projected to decline in 2022-23. The budget for non-resident tuition decreased by \$1.6M.
4. **Health Benefits:** The refund from Blue Shield experience modification rate of \$1.4M is included in the budget. It should be noted that the JPA talks have ceased and a factor of 8% has been added to costs analysis. This should be considered as the final budget is being developed. The Blue Shield rebate is a return of 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.
5. **Reserve Balance:** The table below reflects reasonable assumptions concerning the effects of the May revise. It should be noted that the final adjustments in 2022-23 will change these projections as the final budget is being developed. In addition, given the uncertainty of the deficit factor discussed previously and the use of the HEERF resources to relieve student debt; the ending reserve balance in 2022-23 of \$10.4 million may increase by \$3.2M and a contingency of \$8M may be considered before the final budget is closed and a negotiation for raises is opened.

<b>Statement of Cash Reserves</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Beginning GF Cash Reserves/Balance	\$7,097,369	\$5,529,159	\$10,445,781	\$13,066,253	\$16,500,511
Surplus/(Deficit)	\$905,874	\$5,552,000	\$3,255,850	\$4,069,636	\$3,790,234
Payment of Tax Revenue Anticipation Note (TRAN)	(\$13,933,141)				
Supplemental Retirement Plan	(\$635,378)	(\$635,378)	(\$635,378)	(\$635,378)	
Released Deferred Apportionment 2020-21 (Feb-June)	\$12,094,435				
Ending GF Cash Reserves/Balance	\$5,529,159	\$10,445,781	\$13,066,253	\$16,500,511	\$20,290,745
6% Compliance with Board Policy	\$6,458,170	\$6,544,721	\$6,714,447	\$6,888,507	\$7,067,241
Cash exceeding/(below) Board Policy	(\$929,012)	\$3,901,060	\$6,351,806	\$9,612,003	\$13,223,503

**Tentative Budget - Reserves**

The 2022-23 Tentative Budget is projecting a reserve balance of \$10.4M. These reserves consist of the following: 6% General Reserve (these monies are mandated by Board Policy as a compliance item for accreditation and best practice indicator for FCMAT) \$6.5M

**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 2022 board meeting.

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

- 1) **Finalization of the Student Success Funding Formula (SSFF):** The Chancellor’s Office is still working toward structuring the 2022-23 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) **2022-23 Health Care Renewal:** The College will receive its 2023 health care renewal rates. The final projections should account for the eventuality of significantly higher health care costs; 8% may not be enough.
- 3) **Funding of 2022-23 Budget Requests:** Other than the approval of full time faculty to meet the full time faculty obligation and the funding of “Exempt Cost” line items, all new positions must be considered in conjunction with the 50% Law.
- 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 Tentative Budget



to account for current negotiation discussions.

**GCC Budget Cautions**

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

The college will be faced with an additional \$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 Measure GC Bond to deficit must be kept in focus as the District enhances 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.

GLENDALE COMMUNITY COLLEGE DISTRICT  
2022 - 2023 TENTATIVE BUDGET

SUMMARY - ALL FUNDS BUDGET  
2022- 2023 PROJECTED REVENUES AND EXPENDITURES

	01 General Fund Unrestricted	03 General Fund Restricted	09 Student Financial Aid	15 Capital Projects	18 Self Insurance	59 Professional Develop Center	71 GO Bond - F	74 GO Bond - A	Total All Funds
BEGINNING BALANCE	\$ 5,529,159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 146,945,699	\$ 152,474,858
NEW INCOME									
Federal	\$ 1,000	\$ 32,726,852	\$ 25,276,990	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,004,842
State	\$ 84,132,832	\$ 26,490,100	\$ 0	\$ 18,450,000	\$ 0	\$ 857,516	\$ 0	\$ 0	\$ 129,930,448
Local	\$ 33,424,959	\$ 1,705,512	\$ 5,183,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,313,709
Total New Income	\$ 117,558,791	\$ 60,922,464	\$ 30,460,228	\$ 18,450,000	\$ 0	\$ 857,516	\$ 0	\$ 0	\$ 228,248,999
Transfers In	\$ 160,398	\$ 0	\$ 0	\$ 0	\$ 2,801,513	\$ 0	\$ 0	\$ 0	\$ 2,961,911
TOTAL AVAILABLE	\$ 123,248,348	\$ 60,922,464	\$ 30,460,228	\$ 18,450,000	\$ 2,801,513	\$ 857,516	\$ 0	\$ 146,945,699	\$ 383,685,768
EXPENDITURES									
1000	\$ 43,162,239	\$ 7,208,492	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,370,731
2000	\$ 22,733,455	\$ 6,266,715	\$ 0	\$ 0	\$ 0	\$ 141,893	\$ 0	\$ 0	\$ 29,142,063
3000	\$ 29,692,408	\$ 6,955,014	\$ 0	\$ 0	\$ 0	\$ 81,688	\$ 0	\$ 0	\$ 36,729,110
4000	\$ 600,168	\$ 1,760,574	\$ 0	\$ 0	\$ 0	\$ 80,001	\$ 0	\$ 0	\$ 2,440,743
5000	\$ 9,910,617	\$ 3,095,878	\$ 0	\$ 0	\$ 1,414,437	\$ 496,600	\$ 0	\$ 0	\$ 14,917,532
6000	\$ 143,821	\$ 2,600,331	\$ 0	\$ 18,450,000	\$ 0	\$ 20,000	\$ 0	\$ 146,945,699	\$ 168,159,851
7000	\$ 0	\$ 32,875,062	\$ 30,460,228	\$ 0	\$ 0	\$ 37,334	\$ 0	\$ 0	\$ 63,372,624
Total Expenditures	\$ 106,242,708	\$ 60,762,066	\$ 30,460,228	\$ 18,450,000	\$ 1,414,437	\$ 857,516	\$ 0	\$ 146,945,699	\$ 365,132,654
Transfers Out	\$ 2,801,513	\$ 160,398	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,961,911
Reserve For Contingency	\$ 14,204,127	\$ 0	\$ 0	\$ 0	\$ 1,387,076	\$ 0	\$ 0	\$ 0	\$ 15,591,203
TOTAL ALLOCATED	\$ 123,248,348	\$ 60,922,464	\$ 30,460,228	\$ 18,450,000	\$ 2,801,513	\$ 857,516	\$ 0	\$ 146,945,699	\$ 383,685,768

GLENDALE COMMUNITY COLLEGE DISTRICT  
2022 - 2023 TENTATIVE BUDGET

FTES ANALYSIS - 5 YEAR PERIOD

	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%
	Final (R1)	Change	Final (R1)	Change	Final (R1)	Change	Pro. Annual	Change	Proj. Budget	Change
I. Funded FTES - Resident										
Credit	11,201	-11.43%	11,046	-1.38%	11,035	-0.10%	9,373	-15.06%	8,436	-10.00%
Noncredit/CDCP	2,647	-14.38%	2,407	-9.06%	1,552	-35.52%	1,804	16.24%	1,984	10.00%
Stability	0		0		0		0		0	
Total Funded	<u>13,848</u>	<u>-29.04%</u>	<u>13,453</u>	<u>-2.85%</u>	<u>12,587</u>	<u>-6.44%</u>	<u>11,177</u>	<u>-11.20%</u>	<u>10,420</u>	<u>-6.77%</u>
II. "Overcap" Unfunded - Resident										
Credit	0		0		0		0		0	
Noncredit	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Total Unfunded	0		0		0		0		0	
III. Total Resident FTES	13,848	-29.04%	13,453	-2.85%	12,587	-6.44%	11,177	-11.20%	10,420	-6.77%
Non-Resident FTES	697	-20.98%	685	-1.72%	522	-23.80%	511	-2.11%	580	13.50%
IV. Total FTES	<u>14,545</u>	<u>-11.43%</u>	<u>14,138</u>	<u>-2.80%</u>	<u>13,109</u>	<u>-7.28%</u>	<u>11,688</u>	<u>-10.84%</u>	<u>11,000</u>	<u>-5.89%</u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 INCOME SUMMARY & COMPARISON: FISCAL YEARS 2020-21, 2021-2022 and 2022-2023  
 GENERAL FUND, UNRESTRICTED (01)

	2020-21 Actual	2021-22 Final Budget 1,000 \$	2021-22 Projection 976 \$	2022-23 Tentative Budget 1,000 \$	\$ Change 21-22 Final Budget To Tentative Budget	% Change 21-22 Final Budget To Tentative Budget
Federal						
State						
Veterans Education	\$ 976	\$ 66,638,508	\$ 66,769,689	\$ 79,301,377	\$ 12,531,688	18.77%
General Apportionment						0.00%
Prior Year Adjustment						0.00%
Apportionment for Operating Costs						0.00%
Part Time Faculty Parity Funds	338,797	295,601	262,353	310,574	14,973	5.07%
Part Time Faculty Programs	1,634,136	1,403,627	1,403,627	1,403,627	-	0.00%
Board Of Governors Grant	170,288	160,984	148,105	160,984	-	0.00%
Return to Title IV	30,540	43,001	39,246	43,001	-	0.00%
Lottery	2,368,487	3,128,060	3,128,060	2,435,040	(693,020)	-22.15%
Mandated Costs	405,685	408,229	417,837	408,229	-	0.00%
Homeowners Tax Exemption	58,707	70,000	49,628	70,000	-	0.00%
	\$ 73,645,148	\$ 72,279,191	\$ 72,218,545	\$ 84,132,832	\$ 11,853,641	16.40%
Local						
Property Tax ERAF	\$ 10,910,702	\$ 14,035,222	\$ 11,447,644	\$ 8,825,782	\$ (5,209,440)	-37.12%
Secured Tax	11,858,516	11,000,000	12,012,195	14,277,332	3,277,332	29.79%
Supplemental Tax	400,118	280,000	404,165	280,000	-	0.00%
Unsecured Tax	321,293	220,000	366,934	220,000	-	0.00%
Prior Year Tax	348,126	200,000	447,782	200,000	-	0.00%
Redevelopment Agency	2,368,984	1,461,549	857,414	1,924,068	462,519	31.65%
Catalog Sales		95		95		0.00%
Rents and Leases	15,519	22,473	15,042	37,515	15,042	66.93%
Interest	267,954	300,000	137,477	170,000	(130,000)	-43.33%
Interfund Trans						0.00%
Delinquent Property Tax	13,075	13,196	-	13,196	-	0.00%
Other	3,783,719	1,709,661	255,458	1,859,575	149,914	8.77%
	\$ 30,288,006	\$ 29,242,196	\$ 25,944,111	\$ 27,807,563	\$ (1,434,633)	-4.91%
Student						
Refund Processing	10	53,191	20	53,191	-	0.00%
ASB Contribution Credit	168,530	192,730	137,085	192,730	-	0.00%
Nonresident Tuition	2,934,924	3,700,000	1,861,654	2,088,000	(1,612,000)	-43.57%
Application Fee	6,420	23,460	10,440	23,460	-	0.00%
Transcripts	208,510	156,505	156,631	156,505	-	0.00%
Library Fines		3,510		3,510	-	0.00%
Enrollment Fee	4,809,463	5,071,924	2,916,353	3,100,000	(1,971,924)	-38.88%
Student I.D. Cards	(1,280)		(60)			0.00%
	\$ 8,126,577	\$ 9,201,320	\$ 5,082,123	\$ 5,617,396	\$ (3,583,924)	-38.95%
TOTAL NEW INCOME	\$ 112,060,706	\$ 110,723,707	\$ 103,245,755	\$ 117,558,791	\$ 6,835,084	6.17%
Interfund Transfers	\$ 8,648,067	\$ 57,440	\$ 3,400,000	\$ 160,398	\$ 102,958	179.24%
Beginning Balance - Operating	\$ 6,076,707	\$ 8,207,369	\$ 6,076,707	\$ 5,529,159	\$ (2,678,210)	-32.63%
General Reserve						0.00%
TOTAL INCOME AND BEGINNING BALANCE	\$ 126,785,480	\$ 118,988,515	\$ 112,722,462	\$ 123,248,348	\$ 4,259,832	3.58%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
 FISCAL YEARS 2020-21, 2021-2022 and 2022-2023  
 GENERAL FUND, UNRESTRICTED (01)

	2020-21 Actuals	2021-22 Final Budget	2021-22 Projections	2022-23 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CERTIFICATED SALARIES</b>						
10 Certificated Salaries	-	-	-	-	-	
11 Teachers, Regular	18,854,706	17,939,146	18,836,103	19,166,243	330,140	1.75%
12 Non-Classroom, Regular	7,350,535	6,264,292	6,577,506	6,800,783	223,277	3.39%
13 Teachers, Hourly	18,862,832	16,868,370	17,711,789	16,867,318	(843,971)	-4.77%
14 Non-Classroom, Hourly	810,968	327,395	343,765	327,395	(16,370)	-4.76%
<b>Total 1000</b>	<b>\$ 45,879,041</b>	<b>\$ 41,399,202</b>	<b>\$ 43,469,163</b>	<b>\$ 43,162,239</b>	<b>\$ (306,924)</b>	<b>-0.71%</b>
<b>CLASSIFIED SALARIES</b>						
20 Classified Salaries	-	-	-	-	-	
21 Regular, Non-Classroom	19,091,436	18,317,491	19,233,366	18,900,593	(332,773)	-1.73%
22 Instructional	2,158,443	2,263,283	2,376,447	2,241,384	(135,063)	-5.68%
23 Other, Non-Regular, Hourly	905,339	1,421,963	1,493,061	1,421,363	(71,098)	-4.76%
24 Instructional, Hourly	244,011	169,515	177,991	169,515	(8,476)	-4.76%
<b>Total 2000</b>	<b>\$ 22,399,230</b>	<b>\$ 22,172,252</b>	<b>\$ 23,280,865</b>	<b>\$ 22,733,455</b>	<b>\$ (547,410)</b>	<b>-2.35%</b>
<b>EMPLOYEE BENEFITS</b>	<b>\$ 27,880,431</b>	<b>\$ 28,072,873</b>	<b>\$ 28,072,873</b>	<b>\$ 29,692,408</b>	<b>\$ 1,619,535</b>	<b>5.77%</b>
<b>SUPPLIES, MATERIALS</b>						
42 Other Books	-	4,216	373	4,216	3,843	1030.29%
43 Instructional Supplies	2,669	5,864	12,636	5,364	(6,772)	-53.59%
44 Media Materials	-	4,212	-	4,212	4,212	0.00%
45 Other Supplies & Materials	389,013	571,584	459,809	585,376	126,067	27.42%
<b>Total 4000</b>	<b>\$ 391,682</b>	<b>\$ 585,876</b>	<b>\$ 472,818</b>	<b>\$ 600,168</b>	<b>\$ 127,350</b>	<b>26.93%</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET  
EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
FISCAL YEARS 2020-21, 2021-2022 and 2022-2023  
GENERAL FUND, UNRESTRICTED (01)

	2020-21 Actuals	2021-22 Final Budget	2021-22 Projections	2022-23 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CONTRACTED SERVICES &amp; OPERATING EXPENSES</b>						
51 Personal Services	\$ 42,351	\$ 78,520	\$ 39,076	\$ 79,520	\$ 40,444	103.50%
52 Travel, Conference, Mileage	23,273	234,406	72,320	235,506	163,186	225.64%
53 Dues & Membership	183,021	89,880	153,943	89,880	(64,063)	-41.61%
54 Insurance	68,517	80,964	70,929	80,964	10,035	14.15%
55 Utilities	2,101,617	2,495,329	2,006,498	2,495,329	488,831	24.36%
56 Service Agreements	6,154,423	5,718,942	9,446,376	5,687,426	(3,758,950)	-39.79%
57 Legal, Election & Audit	396,083	345,000	261,717	345,000	83,283	31.82%
58 Trans Interest	-	-	-	-	-	0.00%
58 Other	8,538,063	896,992	718,255	896,992	178,737	24.88%
Total 5000	\$ 17,507,349	\$ 9,940,033	\$ 12,769,114	\$ 9,910,617	\$ (2,858,497)	-28.76%
<b>CAPITAL OUTLAY</b>						
61 Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
62 Buildings	-	-	-	-	-	0.00%
63 Library Books	-	-	-	-	-	0.00%
64 New Equipment	217,828	107,023	92,834	111,123	4,100	4.42%
65 Lease/Purchase	109,899	32,698	172,126	32,698	-	0.00%
Total 6000	\$ 327,727	\$ 139,721	\$ 264,960	\$ 143,821	\$ 4,100	1.55%
<b>TOTAL EXPENDITURES</b>	\$ 114,385,459	\$ 102,309,957	\$ 108,329,792	\$ 106,242,708	\$ (1,961,845)	-1.81%
<b>OTHER OUTGO</b>						
73 Interfund Transfer	\$ 4,192,645	\$ 1,592,645	\$ 2,150,000	\$ 2,801,513	\$ 1,208,868	56.23%
79 Reserve For Contingency	-	\$ 6,244,956	-	\$ 6,232,651	(12,305)	0.00%
79 Reserve For Reallocation	-	\$ 180,000	\$ 180,000	\$ 180,000	-	0.00%
79 General Reserve	\$ 8,207,376	\$ 8,660,957	\$ 2,062,670	\$ 7,791,476	(869,481)	-42.15%
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 126,785,480	\$ 118,988,515	\$ 112,722,462	\$ 123,248,348	\$ (1,634,763)	-1.45%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 GENERAL FUND RESTRICTED (03)

	2021-22		2022-23		% Change
	Final	Budget Tentative	Final	Budget Tentative	
<b>CERTIFICATED SALARIES</b>					
1100 Teachers, Regular	\$ 145,793	\$ 153,774			5.47%
1200 Non-Classroom, Regular	2,119,189	3,109,319			46.72%
1300 Teachers, Hourly	956,665	710,071			-25.78%
1400 Non-Classroom, Hourly	2,503,598	3,235,328			29.23%
Total 1000	\$ 5,725,245	\$ 7,208,492			
<b>CLASSIFIED SALARIES</b>					
2000 Reclassification	\$	\$			
2100 Regular, Non-Classroom	2,691,354	2,742,814			1.91%
2200 Instructional	1,432,945	1,288,759			-10.06%
2300 Other, Non-Regular, Hourly	2,165,235	2,235,142			3.23%
2400 Instructional, Hourly					#DIV/0!
Total 2000	\$ 6,289,534	\$ 6,266,715			-0.36%
EMPLOYEE BENEFITS	\$ 4,750,000	\$ 6,955,014			46.42%
<b>SUPPLIES, MATERIALS</b>					
4000 Supplies & Materials	\$	\$			#DIV/0!
4100 Textbooks	15,000	63,912			326.08%
4200 Other Books	4,669	4,669			0.00%
4300 Instructional Supplies	562,053	680,953			21.15%
4400 Media Materials	59,557	59,557			0.00%
4500 Other Supplies & Materials	637,907	790,633			23.94%
4700 Food	89,261	160,850			80.20%
Total 4000	\$ 1,368,447	\$ 1,760,574			28.65%
<b>TOTAL EXPENDITURES AND RESERVE</b>					
	\$ 63,078,715	\$ 60,922,464			-3.42%

**CONTRACTED SERVICES AND OTHER OPERATING EXPENSES**  
 5100 Personal Services \$ 243,670 \$ 227,670 -6.57%  
 5200 Travel, Conference & Mileage 561,230 674,510 20.18%  
 5300 Dues & Memberships 75,450 14,550 -80.72%  
 5400 Insurance 71,000 77,000 8.45%  
 5500 Utilities 57,882 61,882 6.91%  
 5600 Service Agreements 1,011,304 1,364,406 34.92%  
 5800 Other 590,431 675,860 14.47%

Total 5000 \$ 2,610,967 \$ 3,095,878 18.57%  
**CAPITAL OUTLAY**  
 6100 Site \$ - \$ - #DIV/0!  
 6300 Library Books 108,059 108,059 0.00%  
 6400 New Equipment 1,522,668 2,472,272 62.36%  
 6500 Lease Purchase 20,000 20,000 0.00%

Total 6000 \$ 1,650,727 \$ 2,600,331 57.53%  
**OTHER OUTGO**  
 7300 Interfund Transfer \$ 57,440 \$ 160,398 179.24%  
 7500 Student Financial Aid 32,000,000 32,181,671 0.57%  
 7600 Other Student Services 693,391 693,391 0.00%  
 7900 Reserve For Contingency 7,932,964 - -100.00%  
 Total 7000 \$ 40,683,795 \$ 33,035,460 -18.80%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022-23 TENTATIVE BUDGET  
 INCOME SUMMARY & COMPARISON BY PROGRAM  
 FISCAL YEARS 2021-2022 and 2022-2023  
 GENERAL FUND, RESTRICTED (03)

	2021-22	2022-23	\$ Change	% Change
	Actual	Tentative	2022-23 Tentative	2022-23 Tentative
	Actual	Budget	to Actual/Budget	to Actual/Budget
<b>FEDERAL INCOME</b>				
1150/1151 Workforce Investment Act	-	-	-	0.00%
1100 Vocational Education	-	-	-	0.00%
1800 College Work Study	-	-	-	0.00%
1600 Pell Administration	-	-	-	0.00%
1700 SEOG Administration	-	-	-	0.00%
4240/5370 AEFLA - EI Civics/AEFLA	1,498,144	-	(1,498,144)	-100.00%
4130/4140 TANF	-	-	-	0.00%
3770/3771/3772/4550 Title V - HIS	880,902	401,064	(479,838)	-54.47%
4021 NSF Grants	1,667	-	(1,667)	-100.00%
1270/1273/1280/2710 Other	32,000,000	32,325,788	325,788	1.02%
<b>Total Federal</b>	<b>\$ 34,380,713</b>	<b>\$ 32,726,852</b>	<b>\$ (1,653,861)</b>	<b>-4.81%</b>

<b>STATE INCOME</b>				
1000 Staff Development	-	-	-	-
1152 Career Path	56,664	-	(56,664)	-100.00%
1153 Regional ICAPS	-	-	-	0.00%
1154 Deputy Sector Navigator	-	-	-	0.00%
1250 Teacher Prep	-	-	-	0.00%
1271 Career Tech Path	-	-	-	0.00%
1280 CCC Maker Project	-	-	-	0.00%
1300 Higher Education Innovation Awards	-	-	-	0.00%
2820/5320/6220/5910 Adult Education Block Grant	1,094,057	1,649,001	554,944	50.72%
3700 Staff Diversity	-	-	-	0.00%
2200/1070/1080/1081 Basic Skills	-	-	-	0.00%
100/6500 Instructional Equipment	-	-	-	0.00%
2200 Disabled Students	1,350,753	1,580,008	229,255	16.97%
1500 EOPS/CARE	2,294,016	2,733,695	439,679	19.17%
3880 Restricted Data on Demand Training	-	-	-	0.00%
3920/3853 Nursing	-	-	-	0.00%
3950 Zero Textbook	-	-	-	0.00%
4020 Economic Development	204,557	-	(204,557)	-100.00%
1900/1910 BFAP Administration	659,056	-	(659,056)	-100.00%
4250 EI Civic	-	-	-	0.00%
1901 Financial Aid Technology	-	-	-	0.00%
4820/4920 CALWORKS	3,647,202	8,252,261	4,605,059	126.26%



4130 TANF	-	-	-	0.00%
4110/4220 Child Care Resource Center	-	-	-	0.00%
8410 State Child Devel. Center Grants	61,116	(61,116)	-	-100.00%
Garfield Parent Support Center	-	-	-	0.00%
610 Student Equity	-	-	-	0.00%
State Rehabilitation	-	-	-	0.00%
600 Matriculation - Credit	8,837,123	(84,614)	8,752,509	-0.96%
700 Matriculation - Non-Credit	-	-	-	0.00%
3000 Lottery	360,433	(360,433)	-	-100.00%
800 Guided Pathways	-	-	-	0.00%
1010 Food Pantry	-	-	-	0.00%
4300/4450/4511/4530/4551 Other	7,116,685	(3,594,059)	3,522,626	-50.50%
Total State	25,681,662	808,438	26,490,100	3.15%

INCOME SUMMARY & COMPARISON

SCHEDULE G

GLENDALE COMMUNITY COLLEGE DISTRICT  
2020-21 FINAL BUDGET  
INCOME SUMMARY & COMPARISON BY PROGRAM  
FISCAL YEARS 2021-2022 and 2022-2023  
GENERAL FUND, RESTRICTED (03)

	2021-22		2022-23	% Change 22-23 Tentative to Actual Budget
	Actual	Tentative Budget	Tentative Budget	
LOCAL INCOME				
1000/5900 Foundation	221,350	151,620	(69,730)	-31.50%
1000 Duplicating	32,134	-	(32,134)	-100.00%
Redevopment Agency	-	-	-	0.00%
Athletics Field Rental	250	-	(250)	-100.00%
Vetrans Resource	-	-	-	0.00%
1000 Auditorium Performances	(479)	-	479	-100.00%
Rental	(1,192)	-	1,192	-100.00%
Sales	-	-	-	0.00%
Swap Meet	-	-	-	0.00%
2320 Restricted Hybrid Charging Stations	-	-	-	0.00%
2710 Pacific Headstart Clinic	-	-	-	0.00%
2720 California State Preschool	-	-	-	0.00%
2750 Cell Towers	-	-	-	0.00%
3710 Classified Professional Development	-	-	-	0.00%
7000 Baja Field Studies	-	-	-	0.00%
8400 Child Development Center	99,205	197,847	98,642	99.43%
010 Nursing	-	-	-	0.00%
8450 LACOE step program	-	-	-	0.00%
8415/8412 CDC Grants	-	-	-	0.00%

8400 CDC Non-Credit	3,492	-	(3,492)	-100.00%
5910 Public Education Government (PEG)	-	-	-	0.00%
0000 Misc Income	6,500	222,930	216,430	3329.69%
Total Local Income	361,260	572,397	(829,729)	-229.68%
Parent Ed Community Ed				
Assessment Test Fee	455	-	-	0.00%
2050 Capital Outlay	529,677	333,546	(455)	-100.00%
400 Community Service	176,793	176,793	(196,131)	-37.03%
3200 Parking Fees	-	-	0	0.00%
3100 Health	691,143	531,594	(159,549)	-23.08%
100 Fire Academy	-	-	-	0.00%
100 Pilot Training	-	91,182	91,182	0.00%
3200/3210 Parking Fines	(2,205)	-	2,205	-100.00%
Other	-	-	-	0.00%
Total Student Fees	1,395,863	1,133,115	(262,748)	-18.82%
Total Income	61,819,498	60,922,464	(897,034)	-1.45%
Transfers In:	1,259,217	-	(1,259,217)	-100.00%
Beginning Balance	-	-	-	0.00%
Total Resources	63,078,715	60,922,464	(2,156,251)	-3.42%

STUDENT CHARGES

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 STUDENT FINANCIAL AID FUND (09)

	2021-22 Actual	2022-23 Final Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ -	\$ -
Income		
Program 15 EOPS	\$ 1,247,998	\$ -
Program 151 CARE	-	-
Program 16 PELL	24,820,493	24,820,491
Program 17 SEOG	456,500	456,499
Program 21 Cal Grants	4,875,568	-
Program 23 ACG Grants	-	-
Program 2301 Financial Aid Loans	1,726,575	-
Interfund Transfers/ Other	5,183,238	5,183,238
Total Income	\$ 38,310,372	\$ 30,460,228
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 38,310,372	\$ 30,460,228
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Program 15 EOPS	\$ 1,247,998	\$ -
Program 151 CARE	-	-
Program 16 PELL	24,820,493	24,820,491
Program 17 SEOG	456,500	456,499
Program 21 Cal Grants	4,875,568	-
Program 23 ACG Grants	-	-
Interfund Transfer/other	1,726,575	-
Program 2301 Financial Aid Loans	5,183,238	5,183,238
Total Expenditures	\$ 38,310,372	\$ 30,460,228
Other Outgo		
Reserve For Contingency	\$ -	\$ -
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 38,310,372	\$ 30,460,228

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022-23 TENTATIVE BUDGET  
 FUND 15 - CAPITAL PROJECTS  
 SUMMARY

INCOME AND ALLOCATION SUMMARY	PROGRAM ALLOCATION
Beginning Fund Balance	
Federal Income:	
Federal Grant	18,450,000
	-
	18,450,000
State Income:	
Deferred Maintenance	18,450,000
Construction Projects	-
Energy Conservation	-
Total State Income	18,450,000
Interest	-
Interfund Transfers	
Fund 01	0
Fund 03	0
	0
Total Interfund Transfers	0
Other Income	
JPA Parking Bond	0
Total Other Income	0
Total Estimated Revenue	18,450,000
	18,450,000

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 SELF INSURANCE FUND (18)

	2021-22 Actuals	2022-23 Tentative Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ -	\$ -
Income		
Hazardous Substance	-	-
Interest	-	-
Other	-	-
interfund Transfers	2,650,000	2,801,513
Total Income	\$ 2,650,000	\$ 2,801,513
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 2,650,000	\$ 2,801,513
 <b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	-	-
Classified Salaries	-	-
Health & Welfare	-	-
Supplies, Materials	-	-
Contract Services/Other Operating	123,150	1,414,437
Equipment	-	-
Total Expenditures	\$ 123,150	\$ 1,414,437
Other Outgo		
Interfund Transfers	-	-
Reserve For Contingency	2,526,850	1,387,076
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 2,650,000	\$ 2,801,513

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 INCOME AND ALLOCATION SUMMARY  
 PROFESSIONAL DEVELOPMENT FUND (59)

	<u>Program No.</u>	<u>Name</u>	<u>New Income</u>	<u>2022-23 Tentative Budget</u>	<u>2021-22 Final Actual</u>
Beginning Balance			\$ -	-	-
State	248	ETP Office Auto, HPW, AUTOCAD	\$ -	857,516	857,516
		Total State Income	\$ -		857,516
Local	80 129	Professional Development Center P D C Donations	\$ - -		
		Total Local Income	\$ -	-	-
		Interrfund Transfer	\$ -		-
		<b>GRAND TOTAL</b>	<b>\$ -</b>	<b>857,516</b>	<b>857,516</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 PROFESSIONAL DEVELOPMENT FUND (59)

		2022-23	2021-22		
		Tentative	Final	2022-23	2021-22
		Budget	Acutal	Tentative	Final
				Budget	Acutal
<b>CERTIFICATED SALARIES</b>					
1100	Teachers, Regular	\$ 0	0	0	0
1200	Non-Classroom, Regular	0	100,000	10,500	0
1300	Teachers, Hourly	0	0	2,500	2,500
1400	Non-Classroom, Hourly	0	0	0	0
	Total 1000	\$ 0	100,000	33,800	33,800
<b>CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>					
	5100 Personal Services	\$ 0	0	0	0
	5200 Travel, Conference & Mileage	0	0	10,500	0
	5300 Dues & Memberships	0	0	2,500	2,500
	5400 Insurance	0	0	0	0
	5500 Utilities	0	0	33,800	33,800
	5600 Service Agreements	0	100,000	407,500	450,000
	5800 Other	0	0	42,300	10,300
	5900 Other	0	0	0	0
	Total 5000	\$ 0	0	496,600	496,600
<b>CLASSIFIED SALARIES</b>					
2000	Reclassification	\$ 0	0	0	0
2100	Regular, Non-Classroom	141,893	88,329	0	0
2200	Instructional	0	0	0	0
2300	Other, Non-Regular, Hourly	0	0	0	0
2400	Instructional, Hourly	0	0	0	0
	Total 2000	\$ 141,893	88,329	0	0
<b>EMPLOYEE BENEFITS</b>					
	Total 6000	\$ 81,688	33,145	20,000	20,000
<b>SUPPLIES, MATERIALS</b>					
4200	Other Books	\$ 0	29,650	37,334	39,443
4300	Instructional Supplies	37,550	31,400	0	0
4400	Media Materials	0	8,950	0	0
4500	Other Supplies & Materials	42,451	10,000	0	0
4700	Food	0	0	0	0
	Total 4000	\$ 80,001	80,000	37,334	39,443
<b>TOTAL EXPENDITURES AND RESERVE</b>					
		\$ 857,516	857,516	857,516	857,516

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2022 - 2023 TENTATIVE BUDGET  
 GO BOND SERIES A- FUND 70

	2021-22 Final	2022-23 Tentative Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ 172,592,076	\$ 146,945,699
Income		
Interest	-	-
Bond Issue	-	-
Other Finance Income	-	-
interfund Transfers	-	-
Total Income	\$ -	\$ -
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	\$ 172,592,076	\$ 146,945,699
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	-	-
Classified Salaries	-	-
Health & Welfare	-	-
Supplies, Materials	-	-
Contract Services/Other Operating	-	-
Site Improvements	-	-
Building	172,063,914	146,945,699
Equipment	-	-
Total Expenditures	\$ 172,063,914	\$ 146,945,699
Other Outgo		
Interfund Transfers	-	-
Reserve For Contingency	528,162	-
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	\$ 172,592,076	\$ 146,945,699