

**Final Budget**

**Year 2022-2023**

**GLENDALE COMMUNITY COLLEGE DISTRICT**

# FINAL BUDGET

YEAR 2022-23

GLENDALE COMMUNITY COLLEGE DISTRICT

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## **BOARD OF TRUSTEES**

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Dr. Paul Schlossman: Vice President, Student Services  
Dr. Brittany Grice, Vice President, Human Resources  
Amir Nour, Interim Vice President, Administrative Services

## DESCRIPTION OF HISTORY / BACKGROUND

A 2022-23 Final Budget must be approved by the Board of Trustees by September 15<sup>th</sup> each year as required by state law. The 2022-23 GCC Budget is based on the appropriations for community colleges contained in the State Budget approved June 30, 2022. 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.

The total budget for the District includes seven separate self-balanced funds established to record income received and expenditures made for distinctly defined purposes. Statute or Board of Governors' regulations prohibit the commingling of these fiscal records; however, transfers among the fund budgets may be made by the Board of Trustees in accordance with provisions of applicable regulations.

The proposed final budget represents a financial plan for the operating year based on the State's adopted budget. Modifications to the budget are brought to the Board for consideration and approval throughout the year to recognize changes in revenue and to allocate or reallocate resources to achieve program objectives.

## IMPACT OF BUDGET INITIATIVES

### Summary of Budget Implications

Highlights of the draft 2022-23 budget are as follows:

Revenue Components:

- 1) General Revenues: 2022-23 general revenues are composed of base apportionment ~ \$107.3M, a \$2.6M increase in general funding.
- 2) Cost of Living Adjustment (COLA): A 6.56% increase of approximately \$6.4M in apportionment. This is significant given GCC's automatic step and column and operational costs continue to increase.
- 3) Non-Resident Tuition: International Student Tuition revenue is projected to be \$2M.
- 4) Lottery Revenue: Lottery revenue is projected to be \$2.5M. Rates are flat to 2021-22 per the Chancellor's Office.
- 5) Parking Revenue: No parking revenue has been budgeted to reflect the trending decline in permit purchases.
- 6) Budget Trailer Bill, AB 1892 (2022): Includes a one-time \$650M Block Grant for the districts to address issues related to the COVID-19 pandemic. Glendale's share of this grant is approximately \$7.5M which has already been included in the calculations of the Cash Flow Assumptions, but is restricted in its uses.

Expense Components:

- 1) Step and Column Increases (approx. \$800,000): 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) Benefits and Workers Compensation Increases: \$1.2M
- 3) CalPERS rate increase from 22.91% to 25.37%: Additional employer liability expense of approximately \$666K.
- 4) CalSIRS rate increase from 16.92% to 19.10%: Additional employer liability expense of approximately \$824K.

**Budget and Projections**

The following chart shows the revenues and expenditures included in the draft 2022-23 budget and projections for the next three years. These figures do not include the costs of hiring new and replacement positions or increases in the salary schedule which are to be negotiated.

|                                | <u>2022-23</u><br><u>Budget</u> | <u>2023-24</u><br><u>Projection</u> | <u>2024-25</u><br><u>Projection</u> | <u>2025-26</u><br><u>Projection</u> |
|--------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenue Projection</b>      |                                 |                                     |                                     |                                     |
| Federal Veterans education     | 1,000                           | 1,000                               | 1,000                               | 1,000                               |
| State Apportionment Revenue    | 78,466,994                      | 82,688,518                          | 86,012,597                          | 86,012,597                          |
| State Revenue Funds            | 4,940,000                       | 5,205,772                           | 5,415,044                           | 5,415,044                           |
| Property Taxes                 | 25,858,242                      | 27,249,415                          | 28,344,842                          | 28,344,842                          |
| Other Revenue                  | <u>5,993,665</u>                | <u>5,875,000</u>                    | <u>6,000,000</u>                    | <u>6,000,000</u>                    |
| Total Projected Revenue        | 115,259,901                     | 121,019,706                         | 125,773,483                         | 125,773,483                         |
| <b>Expenditure Projection</b>  |                                 |                                     |                                     |                                     |
| Salary and Step & Column       | 70,160,496                      | 71,160,496                          | 72,160,496                          | 73,060,496                          |
| Employee Benefits              | <u>28,505,742</u>               | <u>30,000,000</u>                   | <u>31,000,000</u>                   | <u>32,000,000</u>                   |
| Labor Expenditures             | 98,666,238                      | 101,160,496                         | 103,160,496                         | 105,060,496                         |
| Other Operational Expenditures | <u>13,366,163</u>               | <u>12,000,000</u>                   | <u>12,000,000</u>                   | <u>12,000,000</u>                   |
| Total Expenditure Projection   | 112,032,400                     | 113,160,496                         | 115,160,496                         | 117,060,496                         |

|                                       |              |              |               |               |
|---------------------------------------|--------------|--------------|---------------|---------------|
| Transfers Out                         | 4,150,026    | 4,000,000    | 4,000,000     | 4,000,000     |
| Surplus (Deficit)                     | (922,525)    | 3,859,210    | 6,612,987     | 4,712,987     |
| <b>Reserve</b>                        |              |              |               |               |
| Beginning Balance                     | 5,119,565    | 4,197,040    | 8,056,250     | 14,669,237    |
| Surplus (Deficit)                     | (922,525)    | 3,859,210    | 6,612,987     | 4,712,987     |
| Ending Balance                        | 4,197,040    | 8,056,250    | 14,669,237    | 19,382,223    |
| <i>Reserve as a % of expenditures</i> | <i>3.65%</i> | <i>7.12%</i> | <i>12.74%</i> | <i>16.56%</i> |

### Final Budget – Expenditure Mitigation

Actions have already been taken to develop a budget that will continue to move the District toward a strategic goal of a balanced budget. The budget shows a current deficit of approximately \$ 923K. The uncertainty of resources during this crisis will present new challenges for the District in terms of cash flow and potential deficit spending.

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

- 1) **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. The District needs to explore the opportunity to pursue joining a JPA in an effort to curb its increasing medical insurance costs.
- 2) **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.
- 3) **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. The cost of one percent raise is approximately estimated at \$861K.
- 4) **Human Capital Resources and Labor Costs:** Over the years the operational needs of the District have changed. The administration has been engaged in various studies to determine the necessary reorganizational changes that will create a sustainable and effective learning environment for years to come.

At the direction of the Superintendent/President, the VPs have engaged in the work of identifying positions that should be considered for hiring over the next academic year. These positions have been compiled in collaboration with various cross functional hiring allocation committees that consist of colleagues from constituency groups throughout the District. The discussion concerning which positions should be prioritized is ongoing. Therefore, the increase in costs is not included in the analysis.

## SCFF and TCR

The estimated and proposed Total Computational Revenue (TCR) for the Student Centered Funding Formula (SCFF) increases by \$769.5 million from \$7.9 billion to \$8.6 billion. This reflects \$600 million ongoing to increase the SCFF's funding rates for the base, supplemental, and success allocations; \$492.9 million for a proposed COLA of 6.56%; \$26.7 million for FTES growth of 0.5%; and modified estimates for hold harmless and other underlying estimation factors.

The table below reflects the final SCFF rates for GCC for 2021-22, along with the projected rates for 2022-23, as modified by COLA and other base adjustments. SCFF rates for 2022-23 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors.

|                            | 2021-22       | 2022-23        |
|----------------------------|---------------|----------------|
| <b>Base/Access</b>         | 68,378,740.26 | 80,931,193.00  |
| <b>Supplemental/Equity</b> | 15,140,112.00 | 17,024,608.00  |
| <b>Success</b>             | 8,189,356.06  | 9,362,006.00   |
| <b>Hold Harmless</b>       | 6,599,796.68  |                |
| <b>Total</b>               | 98,308,005.00 | 107,317,807.00 |

## GCC Budget Cautions

- The College apportionment is no longer being allocated using a base of FTES alone. Therefore, the College will need to continually restructure its growth projections to include all three new SCFF funding formula metrics to maintain its base funding level and to increase it.
- GCC enrollment is trending down between 9.5% and 10%. The fiscal planning process will continue to focus on long-term sustainability using a five-year projection model and restructuring apportionment projections to include access, equity, and success metrics over the next three years to assure a stable fiscal position.
- The College must build its enrollment and address all SCFF metrics in order to prevent a loss of revenues for GCC when the established hold harmless provisions end in the 2025-26 fiscal year.

- The current primary concern with the Final Budget is expenditures. The College has met with constituency leaders through the Budget Committee and engaged in discussions on how to adjust its operational budget to align with its ongoing revenues.
- The proposed budget includes what is currently budgeted; however, GCC will continue to work with its constituencies to identify savings in the 2022-2023 budget with the goal of closing deficits and bringing the reserve balance to the required 6% by the end of fall 2022.
- In preparing the development of the 2022-23 budget, the College anticipates continual modifications to the new formula by the California Community Colleges Chancellor's Office and will bring budget augmentations to the Board as the College receives updated information from the state.

GLENDALE COMMUNITY COLLEGE DISTRICT  
2022 - 2023 FINAL BUDGET

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

|                         | 01<br>General Fund<br>Unrestricted | 03<br>General Fund<br>Restricted | 09<br>Student<br>Financial Aid | 15<br>Capital<br>Projects | 18<br>Self<br>Insurance | 59<br>Professional<br>Development<br>Center | 70<br>Go Bond<br>Series A | Total<br>All<br>Funds |
|-------------------------|------------------------------------|----------------------------------|--------------------------------|---------------------------|-------------------------|---|---------------------------|-----------------------|
| BEGINNING BALANCE       | \$ 5,119,565                       | \$ 3,468,362                     | \$ 0                           | \$ 6,308,396              | \$ 48,185               | \$ 739,133                                  | \$ 128,761,922            | \$ 144,415,563        |
| NEW INCOME              |                                    |                                  |                                |                           |                         |   |                           |                       |
| Federal                 | \$ 1,000                           | \$ 6,457,947                     | \$ 21,130,000                  | \$ 0                      | \$ 0                    | \$ 0  | \$ 0                      | \$ 27,588,947         |
| State                   | \$ 83,587,015                      | \$ 24,459,317                    | \$ 3,850,000                   | \$ 18,450,000             | \$ 0                    | \$ 1,550,000                                | \$ 800,000                | \$ 132,196,332        |
| Local                   | \$ 31,606,886                      | \$ 2,517,000                     | \$ 9,450,904                   | \$ 0                      | \$ 0                    | \$ 300,000                                  | \$ 0                      | \$ 43,874,790         |
| Total New Income        | \$ 115,194,901                     | \$ 33,434,264                    | \$ 34,430,904                  | \$ 18,450,000             | \$ 0                    | \$ 1,350,000                                | \$ 800,000                | \$ 203,660,069        |
| Transfers In            | \$ 65,000                          | \$ 1,500,026                     | \$ 0                           | \$ 0                      | \$ 2,650,000            | \$ 0  | \$ 0                      | \$ 4,215,026          |
| TOTAL AVAILABLE         | \$ 120,379,466                     | \$ 38,402,652                    | \$ 34,430,904                  | \$ 24,758,396             | \$ 2,698,185            | \$ 2,059,133                                | \$ 129,561,922            | \$ 352,290,658        |
| EXPENDITURES            |                                    |                                  |                                |                           |                         |   |                           |                       |
| 1000                    | \$ 46,537,692                      | \$ 7,284,000                     | \$ 0                           | \$ 0                      | \$ 0                    | \$ 0  | \$ 0                      | \$ 53,821,692         |
| 2000                    | \$ 23,622,804                      | \$ 5,690,000                     | \$ 0                           | \$ 0                      | \$ 0                    | \$ 155,000                                  | \$ 230,000                | \$ 29,707,804         |
| 3000                    | \$ 28,505,742                      | \$ 4,400,000                     | \$ 0                           | \$ 0                      | \$ 1,950,000            | \$ 50,000                                   | \$ 150,000                | \$ 35,065,742         |
| 4000                    | \$ 462,000                         | \$ 2,497,250                     | \$ 0                           | \$ 0                      | \$ 1,200                | \$ 35,000                                   | \$ 0                      | \$ 2,995,450          |
| 5000                    | \$ 12,770,163                      | \$ 6,252,500                     | \$ 0                           | \$ 0                      | \$ 710,000              | \$ 674,500                                  | \$ 0                      | \$ 20,407,163         |
| 6000                    | \$ 134,000                         | \$ 1,370,000                     | \$ 0                           | \$ 14,758,396             | \$ 3,500                | \$ 20,000                                   | \$ 77,664,848             | \$ 93,950,744         |
| 7000                    | \$ 0                               | \$ 0                             | \$ 34,430,904                  | \$ 0                      | \$ 0                    | \$ 0  | \$ 0                      | \$ 34,430,904         |
| Total Expenditures      | \$ 112,032,400                     | \$ 27,493,750                    | \$ 34,430,904                  | \$ 14,758,396             | \$ 2,664,700            | \$ 554,500                                  | \$ 78,044,848             | \$ 270,379,498        |
| Transfers Out           | \$ 4,150,026                       | \$ 65,000                        | \$ 0                           | \$ 0                      | \$ 0                    | \$ 0  | \$ 0                      | \$ 4,215,026          |
| Reserve For Contingency | \$ 4,197,040                       | \$ 10,843,902                    | \$ 0                           | \$ 10,000,000             | \$ 33,485               | \$ 1,104,633                                | \$ 51,517,074             | \$ 77,696,134         |
| TOTAL ALLOCATED         | \$ 120,379,466                     | \$ 38,402,652                    | \$ 34,430,904                  | \$ 24,758,396             | \$ 2,698,185            | \$ 2,059,133                                | \$ 129,561,922            | \$ 352,290,658        |

GLENDALE COMMUNITY COLLEGE DISTRICT  
2022 - 2023 FINAL 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        | Final (R1)    | Change        | Proj. Budget  |
| I. Funded FTES - Resident         |               |                |               |               |               |               |               |               |               |
| Credit                            | 11,201        | -11.43%        | 11,035        | -1.38%        | 11,035        | -0.10%        | 9,275         | -15.95%       | 8,198         |
| Noncredit/CDCP                    | 2,647         | -14.38%        | 2,407         | -9.06%        | 1,552         | -35.52%       | 2,097         | 35.10%        | 2,149         |
| 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>11,371</u> | <u>-9.66%</u> | <u>10,347</u> |
| II. "Overcap" Unfunded - Resident |               |                |               |               |               |               |               |               |               |
| Credit                            | 0             |                | 0             |               | 0             |               | 0             |               | 0             |
| Noncredit                         | 0             |                | 0             |               | 0             |               | 0             |               | 0             |
| Total Unfunded                    | <u>0</u>      |                | <u>0</u>      |               | <u>0</u>      |               | <u>0</u>      |               | <u>0</u>      |
| III. Total Resident FTES          | <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>11,371</u> | <u>-9.66%</u> | <u>10,347</u> |
| Non-Resident FTES                 | 697           | -20.98%        | 685           | -1.72%        | 522           | -23.80%       | 473           | -9.36%        | 450           |
| 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>11,845</u> | <u>-9.65%</u> | <u>10,797</u> |

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

|   | 2020-21<br>Actuals    | 2021-22<br>Final Budget | 2021-22<br>Actuals    | 2022-23<br>Final Budget |
|---|-----------------------|-------------------------|-----------------------|-------------------------|
| <b>Federal</b>                            |                       |                         |                       |                         |
| Veterans Education                        | \$ 976                | \$ 1,000                | \$ 1,040              | \$ 1,000                |
| State                                     |                       |                         |                       |                         |
| General Apportionment                     | \$ 68,638,508         | \$ 66,769,689           | \$ 71,815,342         | \$ 78,466,994           |
| Prior Year Adjustment                     | -                     | -                       | -                     | -                       |
| Apportionment for Operating Costs         | -                     | -                       | -                     | -                       |
| Part Time Faculty Parity Funds            | 338,797               | 295,601                 | 286,188               | 314,623                 |
| Board Of Governors Grant                  | 1,634,136             | 1,403,627               | 1,596,825             | 1,595,398               |
| Return to Title IV                        | 170,288               | 160,984                 | 150,984               | 150,000                 |
| Lottery                                   | 30,540                | 43,001                  | 39,245                | 40,000                  |
| Mandated Costs                            | 2,368,487             | 3,128,060               | 2,590,514             | 2,500,000               |
| Homeowners Tax Exemption                  | 405,685               | 408,229                 | 417,837               | 450,000                 |
|   | 58,707                | 70,000                  | 58,314                | 70,000                  |
|   | <u>\$ 73,645,148</u>  | <u>\$ 72,279,191</u>    | <u>\$ 77,065,251</u>  | <u>\$ 83,587,015</u>    |
| <b>Local</b>                              |                       |                         |                       |                         |
| Property Tax ERAF                         | \$ 10,910,702         | \$ 14,035,222           | \$ 10,065,391         | \$ 8,886,842            |
| Secured Tax                               | 11,858,516            | 11,000,000              | 12,012,196            | 14,277,332              |
| Supplemental Tax                          | 400,118               | 280,000                 | 455,826               | 280,000                 |
| Unsecured Tax                             | 321,293               | 220,000                 | 366,934               | 220,000                 |
| Prior Year Tax                            | 348,126               | 200,000                 | 446,686               | 200,000                 |
| Redevelopment Agency                      | 2,368,984             | 1,461,549               | 2,150,619             | 1,924,068               |
| Catalog Sales                             | -                     | 95                      | -                     | -                       |
| Rents and Leases                          | 15,519                | 22,473                  | 49,712                | 20,000                  |
| Interest                                  | 267,954               | 300,000                 | 183,668               | 150,000                 |
| Interfund Trans                           | -                     | -                       | 4,065,595             | -                       |
| Delinquent Property Tax                   | 13,075                | 13,196                  | 23,048                | 10,000                  |
| Other                                     | 3,783,719             | 1,709,661               | 239,968               | 300,000                 |
|   | <u>\$ 30,288,006</u>  | <u>\$ 29,242,196</u>    | <u>\$ 30,059,643</u>  | <u>\$ 26,268,242</u>    |
| <b>Student</b>                            |                       |                         |                       |                         |
| Refund Processing                         | \$ 10                 | \$ 53,191               | \$ 20                 | -                       |
| ASB Contribution Credit                   | 168,530               | 192,730                 | 137,085               | 125,000                 |
| Nonresident Tuition                       | 2,934,924             | 3,700,000               | 2,358,455             | 2,000,000               |
| Application Fee                           | 6,420                 | 23,460                  | 10,920                | 10,000                  |
| Transcripts                               | 208,510               | 156,505                 | 176,192               | 150,000                 |
| Library Fines                             | -                     | 3,510                   | -                     | -                       |
| Enrollment Fee                            | 4,809,463             | 5,071,924               | 2,808,344             | 3,053,644               |
| Student I.D. Cards                        | (1,280)               | -                       | (60)                  | -                       |
|   | <u>\$ 8,126,577</u>   | <u>\$ 9,201,320</u>     | <u>\$ 5,490,956</u>   | <u>\$ 5,338,644</u>     |
| <b>TOTAL NEW INCOME</b>                   | <u>\$ 112,060,706</u> | <u>\$ 110,723,707</u>   | <u>\$ 112,616,890</u> | <u>\$ 115,194,901</u>   |
| Interfund Transfers                       | \$ 8,648,067          | \$ 57,440               | \$ 4,859,322          | \$ 65,000               |
| Beginning Balance - Operating             | \$ 6,076,707          | \$ 8,207,369            | \$ 2,723,360          | \$ 5,119,565            |
| General Reserve                           | -                     | -                       | -                     | -                       |
| <b>TOTAL INCOME AND BEGINNING BALANCE</b> | <u>\$ 126,785,480</u> | <u>\$ 118,988,515</u>   | <u>\$ 120,199,572</u> | <u>\$ 120,379,466</u>   |

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

|                               | 2020-21<br>Actuals | 2021-22<br>Final<br>Budget | 2021-22<br>Actuals | 2022-23<br>Final<br>Budget | \$ Change<br>Year End to<br>Tentative Budget | % Change<br>Year End To<br>Tentative Budget |
|-------------------------------|--------------------|----------------------------|--------------------|----------------------------|--|---|
| <b>CERTIFICATED SALARIES</b>  |                    |                            |                    |                            |  |   |
| 10 Certificated Salaries      | \$ -               | \$ -                       | \$ -               | \$ -                       | \$ -   |   |
| 11 Teachers, Regular          | 18,854,706         | 17,939,146                 | 18,652,379         | 18,752,379                 | 100,000                                      | 0.54%                                       |
| 12 Non-Classroom, Regular     | 7,350,535          | 6,264,292                  | 7,403,555          | 7,503,555                  | 100,000                                      | 1.35%                                       |
| 13 Teachers, Hourly           | 18,862,832         | 16,868,370                 | 19,190,840         | 19,290,840                 | 100,000                                      | 0.52%                                       |
| 14 Non-Classroom, Hourly      | 810,968            | 327,395                    | 890,918            | 990,918                    | 100,000                                      | 11.22%                                      |
| Total 1000                    | \$ 45,879,041      | \$ 41,399,202              | \$ 46,137,692      | \$ 46,537,692              | \$ 400,000                                   | 0.87%                                       |
| <b>CLASSIFIED SALARIES</b>    |                    |                            |                    |                            |  |   |
| 20 Classified Salaries        | \$ -               | \$ -                       | \$ -               | \$ -                       | \$ -   |   |
| 21 Regular, Non-Classroom     | 19,091,436         | 18,317,491                 | 19,508,134         | 19,608,134                 | 100,000                                      | 0.00%                                       |
| 22 Instructional              | 2,158,443          | 2,263,283                  | 2,236,941          | 2,336,941                  | 100,000                                      | 0.51%                                       |
| 23 Other, Non-Regular, Hourly | 905,339            | 1,421,963                  | 1,263,594          | 1,363,594                  | 100,000                                      | 4.47%                                       |
| 24 Instructional, Hourly      | 244,011            | 169,515                    | 214,135            | 314,135                    | 100,000                                      | 7.91%                                       |
| Total 2000                    | \$ 22,399,230      | \$ 22,172,252              | \$ 23,222,804      | \$ 23,622,804              | \$ 400,000                                   | 1.72%                                       |
| <b>EMPLOYEE BENEFITS</b>      |                    |                            |                    |                            |  |   |
|                               | \$ 27,880,431      | \$ 28,072,873              | \$ 28,005,742      | \$ 28,505,742              | \$ 500,000                                   | 1.79%                                       |
| <b>SUPPLIES, MATERIALS</b>    |                    |                            |                    |                            |  |   |
| 42 Other Books                | \$ -               | \$ 4,216                   | \$ 428             | \$ 500                     | \$ 72  | 16.88%                                      |
| 43 Instructional Supplies     | 2,669              | 5,864                      | 11,549             | 11,500                     | (49)   | -0.43%                                      |
| 44 Media Materials            | -                  | 4,212                      | -                  | -                          | -  | 0.00%                                       |
| 45 Other Supplies & Materials | 389,013            | 571,584                    | 446,881            | 450,000                    | 3,119  | 0.70%                                       |
| Total 4000                    | \$ 391,682         | \$ 585,876                 | \$ 458,859         | \$ 462,000                 | \$ 3,141                                     | 0.68%                                       |

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<br>Actuals | 2021-22<br>Final<br>Budget | 2021-22<br>Actuals | 2022-23<br>Final<br>Budget | \$ Change<br>Year End to<br>Tentative Budget | % Change<br>Year End To<br>Tentative Budget |
|---|--------------------|----------------------------|--------------------|----------------------------|--|---|
| <b>CONTRACTED SERVICES &amp; OPERATING EXPENSES</b> |                    |                            |                    |                            |  |   |
| 51 Personal Services                                | \$ 42,351          | \$ 78,520                  | \$ 39,076          | \$ 40,300                  | \$ 924                                       | 2.36%                                       |
| 52 Travel, Conference, Mileage                      | 23,273             | 234,406                    | 75,465             | 75,500                     | 35   | 0.05%                                       |
| 53 Dues & Membership                                | 183,021            | 89,880                     | 154,243            | 155,000                    | 757  | 0.49%                                       |
| 54 Insurance  | 68,517             | 80,964                     | 70,929             | 71,000                     | 71   | 0.10%                                       |
| 55 Utilities  | 2,101,617          | 2,495,329                  | 2,159,090          | 2,160,000                  | 910  | 0.04%                                       |
| 56 Service Agreements                               | 6,154,423          | 5,718,942                  | 9,389,229          | 9,400,000                  | 10,771                                       | 0.11%                                       |
| 57 Legal, Election & Audit                          | 396,083            | 345,000                    | 279,276            | 280,000                    | 724  | 0.26%                                       |
| 58 Trans Interest                                   | -                  | -                          | 238,141            | -                          | (238,141)                                    | -100.00%                                    |
| 58 Other  | 8,538,063          | 896,992                    | 562,393            | 588,663                    | 26,270                                       | 4.67%                                       |
| Total 5000  | \$ 17,507,349      | \$ 9,940,033               | \$ 12,967,841      | \$ 12,770,163              | \$ (197,678)                                 | -1.99%                                      |
| <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                    | 113,055            | 114,000                    | 6,977  | 6.17%                                       |
| 65 Lease/Purchase                                   | 109,899            | 32,698                     | 19,227             | 20,000                     | (12,698)                                     | -66.04%                                     |
| Total 6000  | \$ 327,727         | \$ 139,721                 | \$ 132,282         | \$ 134,000                 | \$ (5,721)                                   | -4.32%                                      |
| <b>TOTAL EXPENDITURES</b>                           | \$ 114,385,459     | \$ 102,309,957             | \$ 110,925,219     | \$ 112,032,400             | \$ 1,099,742                                 | 0.99%                                       |
| <b>OTHER OUTGO</b>                                  |                    |                            |                    |                            |  |   |
| 73 Interfund Transfer                               | \$ 4,192,645       | \$ 1,592,645               | \$ 4,150,026       | \$ 4,150,026               | \$ 2,557,381                                 | 61.62%                                      |
| 79 Reserve For Contingency                          | -                  | \$ 6,244,956               | -                  | -                          | (6,244,956)                                  | 0.00%                                       |
| 79 Reserve For Reallocation                         | -                  | \$ 180,000                 | -                  | -                          | (180,000)                                    | 0.00%                                       |
| 79 General Reserve                                  | \$ 8,207,376       | \$ 8,660,957               | \$ 5,119,565       | \$ 4,970,640               | (4,463,917)                                  | -87.19%                                     |
| <b>TOTAL EXPENDITURES AND CONTINGENCY</b>           | \$ 126,785,480     | \$ 118,988,515             | \$ 120,194,810     | \$ 120,379,466             | \$ (7,231,750)                               | -6.02%                                      |

UNRESTRICTED GENERAL FUND

SCHEDULE E

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

|                                       | 2021-22       |               | 2022-23 |        | % Change |
|---------------------------------------|---------------|---------------|---------|--------|----------|
|                                       | Final         | Budget        | Final   | Budget |          |
| <b>CERTIFICATED SALARIES</b>          |               |               |         |        |          |
| 1100 Teachers, Regular                | \$ 153,219    | \$ 154,000    |         |        | 0.51%    |
| 1200 Non-Classroom, Regular           | 2,809,930     | 2,810,000     |         |        | 0.00%    |
| 1300 Teachers, Hourly                 | 1,569,943     | 1,570,000     |         |        | 0.00%    |
| 1400 Non-Classroom, Hourly            | 2,741,410     | 2,750,000     |         |        | 0.31%    |
| Total 1000                            | \$ 7,274,503  | \$ 7,284,000  |         |        |          |
| <b>CLASSIFIED SALARIES</b>            |               |               |         |        |          |
| 2000 Reclassification                 | \$ (86,924)   | \$ -          |         |        | 0.72%    |
| 2100 Regular, Non-Classroom           | 2,879,296     | 2,900,000     |         |        | 0.28%    |
| 2200 Instructional                    | 1,261,510     | 1,265,000     |         |        | 0.28%    |
| 2300 Other, Non-Regular, Hourly       | 1,012,122     | 1,015,000     |         |        | -0.01%   |
| 2400 Instructional, Hourly            | 510,075       | 510,000       |         |        | 2.04%    |
| Total 2000                            | \$ 5,576,079  | \$ 5,690,000  |         |        | 0.34%    |
| <b>EMPLOYEE BENEFITS</b>              |               |               |         |        |          |
| 4000 Supplies & Materials             | \$ 243        | \$ 250        |         |        | 2.99%    |
| 4100 Textbooks                        | 11,361        | 12,000        |         |        | 5.63%    |
| 4200 Other Books                      | -             | -             |         |        | #DIV/0!  |
| 4300 Instructional Supplies           | 1,214,464     | 1,220,000     |         |        | 0.46%    |
| 4400 Media Materials                  | 6,531         | 10,000        |         |        | 53.11%   |
| 4500 Other Supplies & Materials       | 1,179,467     | 1,200,000     |         |        | 1.74%    |
| 4700 Food                             | 51,504        | 55,000        |         |        | 6.79%    |
| Total 4000                            | \$ 2,463,570  | \$ 2,497,250  |         |        | 1.37%    |
| <b>TOTAL EXPENDITURES AND RESERVE</b> |               |               |         |        |          |
|                                       | \$ 57,260,546 | \$ 38,402,652 |         |        | -32.93%  |

| CONTRACTED SERVICES AND OTHER OPERATING EXPENSES |               |
|--|---------------|
| 5100 Personal Services                           | \$ 658,061    |
| 5200 Travel, Conference & Mileage                | 88,808        |
| 5300 Dues & Memberships                          | 1,399         |
| 5400 Insurance                                   | 80,549        |
| 5500 Utilities                                   | -             |
| 5600/5700 Service Agreements                     | 8,223,378     |
| 5800 Other                                       | 716,424       |
| Total 5000                                       | \$ 9,768,619  |
| <b>CAPITAL OUTLAY</b>                            |               |
| 6100/6200 Site                                   | \$ 463,552    |
| 6300 Library Books                               | 57,960        |
| 6400 New Equipment                               | 3,753,212     |
| 6500 Lease Purchase                              | 16,353        |
| Total 6000                                       | \$ 4,291,077  |
| <b>OTHER OUTGO</b>                               |               |
| 7300 Interfund Transfer                          | \$ 4,859,022  |
| 7500 Student Financial Aid                       | 18,642,607    |
| 7600 Other Student Services                      | -             |
| 7900 Reserve For Contingency                     | -             |
| Total 7000                                       | \$ 23,501,629 |

RESTRICTED GENERAL FUND

SCHEDULE H

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

|   | 2021-22       | 2022-23      |  |                                       |
|---|---------------|--------------|--|---------------------------------------|
|   | Actual        | Final Budget | \$ Change 22-23 Final to Actual Budget | % Change 22-23 Final to Actual Budget |
| <b>FEDERAL INCOME</b>                           |               |              |  |                                       |
| 1150/1151 Workforce Investment Act              | \$            | \$           |  |                                       |
| 1100 Vocational Education                       | 1,582,445     | 917,778      | (664,667)                              | -42.00%                               |
| 1800 College Work Study                         | 389,847       | 390,000      | 153                                    | 0.04%                                 |
| 1600 Pell Administration                        | 264,650       | 392,997      | 128,347                                | 48.50%                                |
| 1700 SEOG Administration                        | 22,340        | 23,000       | 660                                    | 2.95%                                 |
| 4240/5370 AEFLA - EI Civics/AEFLA               | 34,065        | 36,000       | 1,935                                  | 5.68%                                 |
| 4130/4140 TANF                                  | 542,131       | 543,000      | 869                                    | 0.16%                                 |
| 3770/3771/3772/4550 Title V - HIS               | 227,170       | 228,000      | 830                                    | 0.37%                                 |
| 4021 NSF Grants                                 | 611,477       | 185,000      | (426,477)                              | -69.75%                               |
| 1270/1273/1280/2710 Other                       | (27)          | -            | 27                                     | -100.00%                              |
|   | 36,313,500    | 3,742,172    | (32,571,328)                           | -89.69%                               |
| Total Federal                                   | \$ 39,987,598 | \$ 6,457,947 | \$ (33,529,651)                        | -83.85%                               |
| <b>STATE INCOME</b>                             |               |              |  |                                       |
| 1000 Staff Development                          | \$            | \$           |  |                                       |
| 1152 Career Path                                | 109,821       | 110,000      | 179                                    | 0.00%                                 |
| 1153 Regional ICAPS                             | 2,442         | -            | (2,442)                                | -100.00%                              |
| 1154 Deputy Sector Navigator                    | -             | -            | -                                      | 0.00%                                 |
| 1250 Teacher Prep                               | -             | -            | -                                      | 0.00%                                 |
| 1271 Career Tech Path                           | -             | -            | -                                      | 0.00%                                 |
| 1280 CCC Maker Project                          | -             | -            | -                                      | 0.00%                                 |
| 1300 Higher Education Innovation Awards         | 116,391       | -            | (116,391)                              | -100.00%                              |
| 2820/6320/6220/5910 Adult Education Block Grant | 703,581       | 1,213,044    | 509,463                                | 72.41%                                |
| 3700 Staff Diversity                            | 28,800        | -            | (28,800)                               | -100.00%                              |
| 2200/1070/1080/1081 Basic Skills                | -             | -            | -                                      | 0.00%                                 |
| 100/6500 Instructional Equipment                | 14,432        | -            | (14,432)                               | -100.00%                              |
| 2200 Disabled Students                          | 1,611,674     | 2,033,424    | 421,750                                | 26.17%                                |
| 1500 EOPS/CARE                                  | 1,379,160     | 3,562,082    | 2,182,922                              | 158.28%                               |
| 3880 Restricted Data on Demand Training         | -             | -            | -                                      | 0.00%                                 |
| 3920/3853 Nursing                               | 204,557       | 204,557      | -                                      | 0.00%                                 |
| 3950 Zero Textbook                              | -             | -            | -                                      | 0.00%                                 |
| 4020 Economic Development                       | -             | -            | -                                      | 0.00%                                 |
| 1900/1910 BFAP Administration                   | 525,558       | 637,327      | 111,769                                | 21.27%                                |
| 4250 EI Civic                                   | 333,359       | -            | (333,359)                              | -100.00%                              |
| 1901 Financial Aid Technology                   | 778           | 52,290       | 51,512                                 | 6621.08%                              |
| 4820/4920 CALWORKS                              | 1,584,114     | 1,885,811    | 301,697                                | 19.05%                                |
| 4130 TANF                                       | -             | -            | -                                      | 0.00%                                 |
| 4110/4220 Child Care Resource Center            | 25,825        | 26,300       | 475                                    | 0.68%                                 |
| 8410 State Child Devel. Center Grants           | -             | -            | -                                      | 0.00%                                 |
| Garfield Parent Support Center                  | -             | -            | -                                      | 0.00%                                 |
| 610 Student Equity                              | 2,801,234     | 5,413,177    | 2,611,943                              | 93.24%                                |
| State Rehabilitation                            | -             | -            | -                                      | 0.00%                                 |
| 5010 COVID-19 Recovery Block Grant              | -             | 7,500,000    | 7,500,000                              | 0.00%                                 |
| 600 Matriculation - Credit                      | -             | -            | -                                      | 0.00%                                 |
| 700 Matriculation - Non-Credit                  | -             | -            | -                                      | 0.00%                                 |
| 3000 Lottery                                    | 1,254,510     | 1,254,510    | -                                      | 0.00%                                 |

FEDREV03

800 Guided Pathways  
 1010 Food Pantry  
 4300/4450/4511/4530/4551 Other

100,077  
 35,360  
 1,511,242

567,095  
 467,018  
 (35,360)  
 (1,511,242)

466.66%  
 -100.00%  
 -100.00%

Total State

12,342,915  
 24,459,317

98.16%

STATREV03

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<br>Actual | 2022-23<br>Final<br>Budget | \$ Change<br>22-23 Final<br>to Actual Budget | % Change<br>22-23 Final<br>to Actual Budget |
|--|-------------------|----------------------------|--|---|
| <b>LOCAL INCOME</b>                      |                   |                            |  |   |
| 1000/5900 Foundation                     | 233,697           | 230,000                    | (3,697)                                      | -1.58%                                      |
| 1000 Duplicating                         | 8,248             | 8,000                      | (248)  | -3.01%                                      |
| Redevopment Agency                       | 11,750            | 12,000                     | 250  | 2.13%                                       |
| Atheletics Field Rental                  | -                 | -                          | -  | 0.00%                                       |
| Vetrans Resource                         | 56,664            | 56,000                     | (664)  | -1.17%                                      |
| 1000 Auditorium Performances             | -                 | -                          | -  | 0.00%                                       |
| Rental                                   | -                 | -                          | -  | 0.00%                                       |
| Sales                                    | -                 | -                          | -  | 0.00%                                       |
| Swap Meet                                | -                 | -                          | -  | 0.00%                                       |
| 2320 Restricted Hybrid Charging Stations | -                 | -                          | -  | 0.00%                                       |
| 2710 Pacific Headstart Clinic            | 47,283            | 47,000                     | (283)  | -0.60%                                      |
| 2720 California State Preschool          | 71,275            | 71,000                     | (275)  | -0.39%                                      |
| 2750 Cell Towers                         | -                 | -                          | -  | 0.00%                                       |
| 3710 Classified Professional Development | -                 | -                          | -  | 0.00%                                       |
| 7000 Baja Field Studies                  | 34,583            | 34,000                     | (583)  | -1.69%                                      |
| 8400 Child Development Center            | 253,791           | 250,000                    | (3,791)                                      | -1.49%                                      |
| 010 Nursing                              | -                 | -                          | -  | 0.00%                                       |
| 8450 LACOE step program                  | -                 | -                          | -  | 0.00%                                       |
| 8415/8412 CDC Grants                     | -                 | -                          | -  | 0.00%                                       |
| 8400 CDC Non-Credit                      | -                 | -                          | -  | 0.00%                                       |
| 5910 Public Education Government (PEG)   | 59,367            | 60,000                     | 633  | 1.07%                                       |
| 0000 Misc Income                         | 297,014           | 295,000                    | (2,014)                                      | -0.68%                                      |
| <b>Total Local Income</b>                | <b>1,073,672</b>  | <b>1,063,000</b>           | <b>(339,126)</b>                             | <b>-31.59%</b>                              |
| <b>STUDENT CHARGES</b>                   |                   |                            |  |   |
| Parent Ed Community Ed                   | -                 | -                          | -  | 0.00%                                       |
| Assessment Test Fee                      | -                 | -                          | -  | 0.00%                                       |
| 2050 Capital Outlay                      | 421,492           | 420,000                    | (1,492)                                      | -0.35%                                      |
| 400 Community Service                    | 239,817           | 240,000                    | 183  | 0.08%                                       |
| 3200 Parking Fees                        | -                 | -                          | -  | 0.00%                                       |
| 3100 Health                              | 610,112           | 610,000                    | (112)  | -0.02%                                      |
| 100 Fire Academy                         | -                 | -                          | -  | 0.00%                                       |
| 100 Pilot Training                       | 391,956           | 180,000                    | (211,956)                                    | -54.08%                                     |
| 3200/3210 Parking Fines                  | 4,342             | 4,000                      | (342)  | -7.88%                                      |
| Other                                    | -                 | -                          | -  | 0.00%                                       |
| <b>Total Student Fees</b>                | <b>1,667,719</b>  | <b>1,454,000</b>           | <b>(213,719)</b>                             | <b>-12.82%</b>                              |

LOCREV03

STUREV03

|                   |                   |                   |                     |         |
|-------------------|-------------------|-------------------|---------------------|---------|
| Total Income      | 55,071,904        | 33,434,264        | (21,637,640)        | -39.29% |
| Transfers In:     | 1,500,026         | 1,500,026         | -                   | 0.00%   |
| Beginning Balance | 4,156,978         | 3,468,362         | (688,616)           | -16.57% |
| Total Resources   | <u>60,728,908</u> | <u>38,402,652</u> | <u>(22,326,256)</u> | -36.76% |

INCOME SUMMARY & COMPARISON

SCHEDULE G

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

|   | 2021-22<br>Actual | 2022-23<br>Final<br>Budget |
|---|-------------------|----------------------------|
| <b>INCOME AND BEGINNING BALANCE</b>       |                   |                            |
| Beginning Balance                         | \$ -              | \$ -                       |
| Income                                    |                   |                            |
| Program 15 EOPS                           | \$ 1,081,160      | -                          |
| Program 151 CARE                          | 65,274            | -                          |
| Program 16 PELL                           | 18,723,147        | -                          |
| Program 17 SEOG                           | 532,800           | 19,000,000                 |
| Program 21 Cal Grants                     | 3,855,963         | 530,000                    |
| Program 23 ACG Grants                     | 2,804,366         | 3,850,000                  |
| Program 2301 Financial Aid Loans          | 1,621,517         | 9,450,904                  |
| Interfund Transfers/ Other                | 680,826           | 1,600,000                  |
| Total Income                              | \$ 29,365,053     | \$ 34,430,904              |
| <b>TOTAL INCOME AND BEGINNING BALANCE</b> | \$ 29,365,053     | \$ 34,430,904              |
| <b>EXPENDITURES AND OTHER OUTGO</b>       |                   |                            |
| Expenditures                              |                   |                            |
| Program 15 EOPS                           | \$ 1,081,160      | -                          |
| Program 151 CARE                          | 65,274            | -                          |
| Program 16 PELL                           | 18,723,147        | -                          |
| Program 17 SEOG                           | 532,830           | 19,000,000                 |
| Program 21 Cal Grants                     | 3,855,963         | 530,000                    |
| Program 23 ACG Grants                     | 2,804,366         | 3,850,000                  |
| Interfund Transfer/other                  | 679,990           | 9,450,904                  |
| Program 2301 Financial Aid Loans          | 1,622,353         | 1,600,000                  |
| Total Expenditures                        | \$ 29,365,053     | \$ 34,430,904              |
| Other Outgo                               |                   |                            |
| Reserve For Contingency                   | \$ -              | -                          |
| <b>TOTAL EXPENDITURES AND CONTINGENCY</b> | \$ 29,365,053     | \$ 34,430,904              |

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

| INCOME AND ALLOCATION SUMMARY | PROGRAM ALLOCATION |            |
|-------------------------------|--------------------|------------|
| Beginning Fund Balance        | 6,308,396          |            |
| Federal Income:               |                    |            |
| Federal Grant                 | -                  | 14,758,396 |
| State Income:                 |                    | 14,758,396 |
| Deferred Maintenance          | 18,450,000         |            |
| Construction Projects         | -                  |            |
| Energy Conservation           | -                  |            |
| Total State Income            | 18,450,000         |            |
| Interest                      |                    |            |
| Interfund Transfers           |                    |            |
| Fund 01                       |                    |            |
| Fund 03                       |                    |            |
| Total Interfund Transfers     |                    |            |
| Other Income                  |                    |            |
| JPA Parking Bond              |                    |            |
| Total Other Income            |                    |            |
| Total Estimated Revenue       | 24,758,396         |            |
|                               |                    | 10,000,000 |
|                               |                    | 24,758,396 |

CAPPROJBB  
  
 CAPPROJFEFD  
 CAPPROJDEFMAFD  
  
 CAPPROJENCON39FD  
 CAPPROJPKCOPSFD  
 CAPPROCONPROJFD  
  
 CAPPROJSTFD  
 CAPPROJPLANFD  
  
 CAPPROJINTRFD  
 CAPPROJRECON  
  
 CAPPROJOTINCFD

SCHEDULE J

CAPITAL PROJECTS FUND

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

|   | 2021-22<br>Actuals  | 2022-23<br>Final<br>Budget |
|---|---------------------|----------------------------|
| <b>INCOME AND BEGINNING BALANCE</b>       |                     |                            |
| Beginning Balance                         | \$ 3,732            | \$ 48,185                  |
| Income                                    |                     |                            |
| Hazardous Substance                       | -                   | -                          |
| Interest                                  | -                   | -                          |
| Other                                     | (3,516)             | -                          |
| interfund Transfers                       | 45,339              | -                          |
| Total Income                              | <u>2,650,000</u>    | <u>2,650,000</u>           |
|   | <u>2,692,223</u>    | <u>2,698,185</u>           |
| <b>TOTAL INCOME AND BEGINNING BALANCE</b> | <u>\$ 2,695,955</u> | <u>\$ 2,698,185</u>        |
| <b>EXPENDITURES AND OTHER OUTGO</b>       |                     |                            |
| Expenditures                              |                     |                            |
| Certificated Salaries                     | -                   | -                          |
| Classified Salaries                       | -                   | -                          |
| Health & Welfare                          | 1,934,427           | 1,950,000                  |
| Supplies, Materials                       | 1,208               | 1,200                      |
| Contract Services/Other Operating         | 708,817             | 710,000                    |
| Equipment                                 | 3,318               | 3,500                      |
| Total Expenditures                        | <u>2,647,770</u>    | <u>2,664,700</u>           |
| Other Outgo                               |                     |                            |
| Interfund Transfers                       | -                   | -                          |
| Reserve For Contingency                   | 48,185              | 33,485                     |
| <b>TOTAL EXPENDITURES AND CONTINGENCY</b> | <u>\$ 2,695,955</u> | <u>\$ 2,698,185</u>        |

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

| Program No.          | Name   | New<br>Income | 2022-23<br>Final<br>Budget | 2021-22<br>Final<br>Actual |
|----------------------|--|---------------|----------------------------|----------------------------|
| Beginning Balance    |  |               |                            |                            |
| State 238-239        | ETP Office Auto, HPW, AUTOCAD                      | \$            | 709,133                    | 280,738                    |
|                      | Total State Income                                 | \$            | 1,050,000                  | 1,049,479                  |
| Local 800-801<br>129 | Professional Development Center<br>P D C Donations | \$            | 303,109                    |                            |
|                      | Total Local Income                                 | \$            | 300,000                    | 303,109                    |
|                      | Interrfund Transfer                                | \$            |                            |                            |
|                      | <b>GRAND TOTAL</b>                                 | \$            | <u>2,059,133</u>           | <u>1,633,326</u>           |

PROFESSIONAL DEVELOPMENT CENTER FUND

SCHEDULE L

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

|                                 | 2022-23<br>Final<br>Budget | 2021-22<br>Final<br>Actual |   | 2022-23<br>Final<br>Budget | 2021-22<br>Final<br>Actual |
|---------------------------------|----------------------------|----------------------------|---|----------------------------|----------------------------|
| <b>CERTIFICATED SALARIES</b>    |                            |                            | <b>CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b> |                            |                            |
| 1100 Teachers, Regular          | 0                          | 0                          | 5100 Personal Services                                  | 0                          | 0                          |
| 1200 Non-Classroom, Regular     | 0                          | 0                          | 5200 Travel, Conference & Mileage                       | 5,000                      | 0                          |
| 1300 Teachers, Hourly           | 0                          | 0                          | 5300 Dues & Memberships                                 | 2,500                      | 260                        |
| 1400 Non-Classroom, Hourly      | 0                          | 0                          | 5400 Insurance  | 0                          | 0                          |
| Total 1000                      | \$ 0                       | \$ 0                       | 5500 Utilities  | 40,000                     | 36,519                     |
|                                 |                            |                            | 5600 Service Agreements                                 | 610,000                    | 609,120                    |
|                                 |                            |                            | 5800 Other  | 17,000                     | 17,061                     |
|                                 |                            |                            | 5900 Other  | 0                          | 0                          |
|                                 |                            |                            | Total 5000  | \$ 674,500                 | 662,960                    |
| <b>CLASSIFIED SALARIES</b>      |                            |                            |   |                            |                            |
| 2000 Reclassification           | 0                          | 0                          |   |                            |                            |
| 2100 Regular, Non-Classroom     | 165,000                    | 157,872                    |   |                            |                            |
| 2200 Instructional              | 0                          | 0                          |   |                            |                            |
| 2300 Other, Non-Regular, Hourly | 0                          | 0                          | <b>CAPITAL OUTLAY</b>                                   |                            |                            |
| 2400 Instructional, Hourly      | 0                          | 0                          | 6200 Building Improvement                               | 0                          | 0                          |
| Total 2000                      | \$ 165,000                 | \$ 157,872                 | 6400 New Equipment                                      | 20,000                     | 0                          |
|                                 |                            |                            | 6500 Lease Purchase                                     | 0                          | 0                          |
|                                 |                            |                            | Total 6000  | \$ 20,000                  | 0                          |
| <b>EMPLOYEE BENEFITS</b>        |                            |                            |   |                            |                            |
|                                 |                            |                            | <b>OTHER OUTGO</b>                                      |                            |                            |
| <b>SUPPLIES, MATERIALS</b>      |                            |                            | 7300 Interfund Transfer                                 | 0                          | 0                          |
| 4200 Other Books                | 15,000                     | 15,120                     | 7500 Student Financial Aid                              | 0                          | 0                          |
| 4300 Instructional Supplies     | 5,000                      | 0                          | 7600 Other Student Services                             | 0                          | 0                          |
| 4400 Media Materials            | 0                          | 0                          | 7900 Reserve For Contingency                            | 1,104,633                  | 709,133                    |
| 4500 Other Supplies & Materials | 15,000                     | 11,148                     |   |                            |                            |
| 4700 Food                       | 0                          | 0                          |   |                            |                            |
| Total 4000                      | \$ 35,000                  | \$ 26,268                  | Total 7000  | \$ 1,104,633               | 709,133                    |
|                                 |                            |                            | <b>TOTAL EXPENDITURES AND RESERVE</b>                   | \$ 2,059,133               | 1,608,308                  |

PROFESSIONAL DEVELOPMENT CENTER FUND

SCHEDULE O

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

|   | 2021-22<br>Final      | 2022-23<br>Final<br>Budget |                |
|---|-----------------------|----------------------------|----------------|
| <b>INCOME AND BEGINNING BALANCE</b>       |                       |                            |                |
| Beginning Balance                         | \$ 180,755,836        | \$ 128,761,922             | GOBONDBBFD74   |
| Income                                    |                       |                            | GOBONDINCFD74  |
| Interest                                  |                       |                            | GOBONDBLDFD74  |
| Bond Issue                                | \$ 920,960            | \$ 800,000                 | GOBONDEQPF74   |
| Other Finance Income                      | -                     | -                          | GOBONDINTRFD74 |
| interfund Transfers                       | -                     | -                          | GOBONDRECONF74 |
| Total Income                              | \$ 920,960            | \$ 800,000                 |                |
| <b>TOTAL INCOME AND BEGINNING BALANCE</b> | <b>\$ 181,676,796</b> | <b>\$ 129,561,922</b>      |                |
| <b>EXPENDITURES AND OTHER OUTGO</b>       |                       |                            |                |
| Expenditures                              |                       |                            | GOBONDCERTSAL  |
| Certificated Salaries                     | \$ -                  | \$ -                       | GOBONDCLASSAL  |
| Classified Salaries                       | 218,136               | 230,000                    | GOBONDBENEF    |
| Health & Welfare                          | 132,620               | 150,000                    |                |
| Supplies, Materials                       | 5,818                 | -                          |                |
| Contract Services/Other Operating         | 2,200,567             | -                          |                |
| Site Improvements                         | -                     | -                          |                |
| Building                                  | 50,357,733            | 77,664,848                 |                |
| Equipment                                 | -                     | -                          |                |
| Total Expenditures                        | \$ 52,914,874         | \$ 78,044,848              |                |
| Other Outgo                               |                       |                            |                |
| Interfund Transfers                       | \$ -                  | \$ -                       |                |
| Reserve For Contingency                   | \$ 128,761,922        | \$ 51,517,074              |                |
| <b>TOTAL EXPENDITURES AND CONTINGENCY</b> | <b>\$ 181,676,796</b> | <b>\$ 129,561,922</b>      |                |

SCHEDULE Q

GO BOND SERIES A - FUND 74