

# **Tentative Budget**

**Year 2024- 2025**

**GLENDAL COMMUNITY COLLEGE DISTRICT**

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# TENTATIVE BUDGET

YEAR 2024-25

GLENDALE COMMUNITY COLLEGE DISTRICT

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## 2024-25 TENTATIVE BUDGET BACKGROUND

### DESCRIPTION OF HISTORY/BACKGROUND

A 2024-25 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 2024 for public review and further Board of Trustee discussion. The Final Budget will be recommended to the board for adoption on or about September 10, 2024.

The 2024-25 GCC Tentative Budget is based on the appropriations for community colleges contained in the Governor's Budget as amended in May 2024 (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 10, 2024, Governor Newsom released his May Revision budget proposal. The May revise continues to reflect a focus on the California Community Colleges multi-year roadmap, which focuses on equity, student success, and enhancing the system's ability to prepare students for California's future.

The budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to the programs or services. Instead drawing on reserves and operational savings to bring the overall budget in balance. Overall, funding increases slightly compared to the current year enacted budget.

The Governor's May Revision reflects the lower-than-projected state revenues and now projects a total state budget deficit of \$44.9 billion, an increase of \$7 billion over the \$38 billion estimated in the Governor's Budget. The proposal expects an additional \$28.4 billion deficit for 2025-26 (for deficits totaling about \$73 billion over the two years). The Administration cautions that persistent inflation and elevated interest rates could hamper economic activity by more than projected and worsen budget conditions.

#### Cost of Living Adjustment (COLA)

The Governor proposes an 1.07% COLA; this will equate to approximately \$1.2 million in new unrestricted apportionment. The COLA will increase certain categorical funding and other restricted funds, such as the SEA (Student Equity and Achievement), EOPS, and DSPS, etc.

### One-Time Funding

One-time funding in the revised proposal remains limited but retains the previously proposed \$60 million for expansion of nursing program capacity from the Governor's Budget and adds \$35 million for several projects related to the system's Vision 2030 priorities.

### Capital Outlay Funding

The Governor's revised proposal includes \$29 million in capital outlay funding from Proposition 51 to support the working drawings and construction phases for one continuing project.

### The SCFF Components

70% percent for base FTES funding, 20% for supplemental funding, and 10% for student success. GCC's research data projects that FTES generated enrollment revenue between 2022-23 and 2023-24 will increase by approximately 15%. Although overall enrollment between 2018-19 and 2022-23 showed an average decline of 772 FTES per year, equating to an approximate annual decrease of \$3.4M over this time period, the college saw increase of 10% in 2023-24 and projects annual increases of approximately 2% over the next three years for credit enrollments.

Noncredit enrollment decreased by 536 FTES per year between 2018-19 and 2020-21 but began increasing in 2021-22. Between 2021-22 and 2023-24, noncredit enrollment increased by approximately 922 FTES per year. Noncredit enrollment is 49% higher in 2023-24 compared to 2018-19. The college projects 3% annual increases in noncredit FTES for the next five years.

### Hold Harmless Provision

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

### Budget Uncertainties

The revised budget plan uses several mechanisms to close the gap of the projected shortfall for 2024-25 including the following potential options:

- Funding delay: In this strategy state will defer the funding of the 2024-25 to a future fiscal year. During this time frame, the district may have to borrow money to be able to pay its obligations and be liquid. The initial discussion account for a \$2.4B deferment systemwide which translates to a \$3.3M for GCC.
- Internal borrowing
- Fund Shifting
- Reductions from the 2022-23 and the 2023-24 budgets. The California Community College Chancellor's Office and the Association of Chief Business Officials continue their opposition with this strategy as most, if not all districts have already spent and/or encumbered these funds.

## GCC Fiscal Matters

### 50% Law

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

### FON

GCC has always been in compliance with its Faculty Obligation Number. However, with the implementation of 2024-25 Supplementary Retirement Plan, GCC has to monitor this number on a more frequent basis.

## 2023-24 Budget Highlights

As the result of our conservative approach to budget preparation, the district based its budget on the available revenue of \$115.6M excluding the deficit factor of 3.56%. The availability of these funds is based on the state total revenue collections by June 30, 2024. GCC has included the revenue deficit of \$4.3M in its 2023-24 ending balance to accurately calculate its Total Computational Revenue for 2024-25.

## Tentative Budget- Revenues/Expenses

Overall, the GCC Tentative Budget reflects approximately \$1.2M more revenue than in 2023-24.

An analysis of the changes to the 2024-25 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 \$1.2M consisting of the base apportionment increase adjusted by the Cost-of-Living Adjustment increase (COLA) 1.07%. However, as of March 2024 a deficit of 3.6% equating to \$4.3M is reflected in the budget as a decrease. The general expectation is the money will be distributed. Nevertheless, it should be considered before the final budget is completed.
- 2. Non-Resident Tuition:** Non-Resident enrollment is projected to increase for \$150K in 2024-25. The budget for non-resident tuition is set at \$2.15M.
- 3. Health Benefits:** The refund from Blue Shield experience modification rate is still unknown. It should be noted that a factor of 8% has been added to costs analysis. This should be considered as the final budget is being developed. The Blue Shield rebate is a return of the premium paid into the plan to cover estimated expenditures. Based on calculations, if the reserve premiums are more than estimated expenditures plus a percentage for retention, a rebate is issued to the college.

4. **Budget and Projections:** The following chart shows the revenue and expenditures included in the draft of 2024-25 Tentative Budget and projections for the next five years. These figures do not include the cost of hiring new and replacement positions or increase in the salary schedule which are to be negotiated.

**2024-25**

**Budget Development**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Revenue Projection</b>						
Federal Veterans education	1,000	1,000	1,000	1,000	1,000	1,000
State Apportionment Revenue	88,402,732	88,402,732	88,402,732	88,402,732	88,402,732	88,402,732
State Revenue Funds	4,736,000	4,736,000	4,736,000	4,736,000	4,736,000	4,736,000
Property Taxes	29,510,725	29,510,725	29,510,725	29,510,725	29,510,725	29,510,725
Other Revenue	<u>6,078,780</u>	<u>5,875,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
<b>Total Projected Revenue</b>	<b>128,729,237</b>	<b>128,525,457</b>	<b>128,650,457</b>	<b>128,650,457</b>	<b>128,650,457</b>	<b>128,650,457</b>
<b>Expenditure Projection</b>						
Salary and Step & Column	73,156,484	72,000,000	73,000,000	74,000,000	75,000,000	76,000,000
Employee Benefits	<u>31,615,231</u>	<u>31,000,000</u>	<u>32,000,000</u>	<u>33,000,000</u>	<u>34,000,000</u>	<u>35,000,000</u>
Labor Expenditures	104,771,715	103,000,000	105,000,000	107,000,000	109,000,000	111,000,000
Other Operational Expenditures	<u>13,146,503</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>
<b>Total Expenditure Projection</b>	<b>117,918,218</b>	<b>115,000,000</b>	<b>117,000,000</b>	<b>119,000,000</b>	<b>121,000,000</b>	<b>123,000,000</b>
Transfers Out	4,150,026	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
<b>Surplus (Deficit)</b>	<b>6,660,993</b>	<b>9,925,457</b>	<b>8,050,457</b>	<b>6,050,457</b>	<b>4,050,457</b>	<b>2,050,457</b>
<b>Reserve</b>						
Beginning Balance	8,211,641	14,872,634	24,798,091	32,848,548	38,899,005	42,949,462
Surplus (Deficit)	6,660,993	9,925,457	8,050,457	6,050,457	4,050,457	2,050,457
Ending Balance	14,872,634	24,798,091	32,848,548	38,899,005	42,949,462	44,999,919
Reserve as a % of expenditures	12.61%	21.56%	28.08%	32.69%	35.50%	36.59%
<b>Apportionment TCR</b>						
State Revenue	88,402,732	88,402,732	88,402,732	88,402,732	88,402,732	88,402,732
Property Tax	29,510,725	29,510,725	29,510,725	29,510,725	29,510,725	29,510,725
Enrollment Fees @98%	<u>2,933,904</u>	<u>2,933,904</u>	<u>2,933,904</u>	<u>2,933,904</u>	<u>2,933,904</u>	<u>2,933,904</u>
<b>Revenue COLA</b>	<b>1.07%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Tentative Budget – Reserves**

The 2024-25 Tentative Budget is projecting a reserve balance of \$14.8M. This number is sensitive to the year-end transactions from now till GCC’s fiscal year is officially closed in mid-August 2024.

In addition, the District Tentative Budget reflect a healthy ending balance but it does not take into considerations the following two fiscal issues and needs to be adjusted accordingly:

Ending Balance:	\$14,872,634
Potential Deferment:	(\$3,300,000)
Deficit Factor:	(\$4,259,117)
Adjusted Ending Balance:	\$7,313,517

### Pending GCC Budget Actions

The Final Budget will be discussed and acted on at the September 2024 board meeting. A public hearing on the final budget will occur at the August 2024 board meeting.

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

- 1) **2024-25 Health Care Renewal:** The College will receive its 2025 health care renewal rates. The final projections should account for the eventuality of significantly higher health care costs; 8% may not be enough.
- 2) **Funding of 2024-25 Budget Requests:** Other than the approval of full-time faculty to meet the full-time faculty obligation and the funding of "Exempt Cost" line items, all new positions must be considered in conjunction with the 50% Law.
- 3) **Negotiation with Employee Groups:** The College will begin to engage this Summer negotiating salary with the Guild and CSEA. No estimated amount has been placed in the Tentative Budget to account for current negotiation discussions.

### GCC Budget Considerations

Due to difficulties with the new FAFSA implementation, GCC expects the number of Pell grant recipients and the number of California College Promise Grant recipients to decrease in 2024-25 and then increase to the levels seen before 2024-25. Nationally, FAFSA completion is down by 30% to 40%. GCC's Financial Aid Office is conducting extra outreach to populations not completing the FAFSA, and the college is projecting a decrease of 30% in the number of Pell grant recipients in 2024-25 with increases of 5% each year afterward. The college is projecting a 25% decrease in the number of Promise Grant recipients in 2024-25 with increases of 5% each year afterward. Current data shows some major improvement over original projections. The college will adjust the final budget on the most current reliable data.

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

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

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



GLENDALE COMMUNITY COLLEGE DISTRICT  
2024 - 2025 TENTATIVE BUDGET

SUMMARY - ALL FUNDS BUDGET  
2024- 2025 PROJECTED REVENUES AND EXPENDITURES

	01 General Fund Unrestricted	03 General Fund Restricted	09 Student Financial Aid	15 Capital Projects	18 Self Insurance	59 Professional Develop Center	70 Measure GC GO Bond - B	Total All Funds
BEGINNING BALANCE	\$ 8,211,641	\$ 26,376,099	\$ 0	\$ 9,648,773	\$ 465,932	\$ 448,651	\$ 38,930,818	\$ 84,081,914
NEW INCOME								0
Federal	\$ 1,000	\$ 3,067,428	\$ 19,900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,968,428
State	93,138,732	43,357,345	3,850,000	0	0	800,000	200,000	141,346,077
Local	35,589,505	3,082,011	11,150,000	200,000	101,000	310,000	0	50,432,516
Total New Income	<u>\$ 128,729,237</u>	<u>\$ 49,506,784</u>	<u>\$ 34,900,000</u>	<u>\$ 200,000</u>	<u>\$ 101,000</u>	<u>\$ 1,110,000</u>	<u>\$ 200,000</u>	<u>\$ 214,747,021</u>
Transfers In	<u>\$ 65,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,650,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,715,000</u>
TOTAL AVAILABLE	<u>\$ 137,005,878</u>	<u>\$ 75,882,883</u>	<u>\$ 34,900,000</u>	<u>\$ 9,848,773</u>	<u>\$ 3,216,932</u>	<u>\$ 1,558,651</u>	<u>\$ 39,130,818</u>	<u>\$ 301,543,935</u>
EXPENDITURES								
1000	\$ 48,571,598	\$ 11,505,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,076,598
2000	24,584,886	8,800,000	0	0	0	287,000	260,000	33,931,886
3000	31,615,231	7,800,000	0	0	1,800,000	185,000	160,000	41,560,231
4000	430,731	4,507,140	0	0	5,000	78,500	100,000	5,121,371
5000	12,368,282	15,460,882	0	0	760,000	998,151	500,000	30,087,315
6000	347,490	3,099,300	0	4,848,773	3,000	10,000	30,215,818	38,524,381
7000	0	8,140,000	34,900,000	0	0	0	0	43,040,000
Total Expenditures	<u>\$ 117,918,218</u>	<u>\$ 59,312,322</u>	<u>\$ 34,900,000</u>	<u>\$ 4,848,773</u>	<u>\$ 2,568,000</u>	<u>\$ 1,558,651</u>	<u>\$ 31,235,818</u>	<u>\$ 252,341,782</u>
Transfers Out	\$ 4,150,026	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,215,026
Reserve For Contingency	<u>\$ 14,937,634</u>	<u>\$ 16,505,561</u>	<u>\$ 0</u>	<u>\$ 5,000,000</u>	<u>\$ 648,932</u>	<u>\$ 0</u>	<u>\$ 7,895,000</u>	<u>\$ 44,987,127</u>
TOTAL ALLOCATED	<u>\$ 137,005,878</u>	<u>\$ 75,882,883</u>	<u>\$ 34,900,000</u>	<u>\$ 9,848,773</u>	<u>\$ 3,216,932</u>	<u>\$ 1,558,651</u>	<u>\$ 39,130,818</u>	<u>\$ 301,543,935</u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
2024 - 2025 TENTATIVE BUDGET

FTES ANALYSIS - 5 YEAR PERIOD

	2019-20 Final (R1)	% Change	2020-21 Final (R1)	% Change	2021-22 Final (R1)	% Change	2022-23 Final (R1)	% Change	2023-24 Final (R1)	% Change	2024-25 Proj. Budget
I. Funded FTES - Resident											
Credit	11,046	-1.39%	10,954	-0.84%	9,275	-15.33%	8,794	-5.19%	9,473	2.13%	9,663
Noncredit/CDCP	2,407	-9.93%	1,575	-34.57%	2,097	33.14%	2,788	32.95%	3,941	87.94%	4,059
Stability	0		0		0		0		0		0
Total Funded	<u>13,453</u>	-2.92%	<u>12,529</u>	-6.87%	<u>11,372</u>	-9.23%	<u>11,582</u>	1.85%	<u>13,414</u>	17.96%	<u>13,722</u>
II. "Overcap" Unfunded - Resident											
Credit	0		0		0		0		0		0
Noncredit	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total Unfunded	0		0		0		0		0		0
III. Total Resident FTES	13,453	-2.92%	12,529	-6.87%	11,372	-9.23%	11,582	1.85%	13,414	17.96%	13,722
Non-Resident FTES	<u>685</u>	-2.77%	<u>506</u>	-26.13%	<u>473</u>	-6.52%	<u>425</u>	-10.15%	<u>393</u>	-16.91%	<u>401</u>
IV. Total FTES	<u><u>14,138</u></u>	-2.91%	<u><u>13,035</u></u>	-7.80%	<u><u>11,845</u></u>	-9.13%	<u><u>12,007</u></u>	1.37%	<u><u>13,807</u></u>	16.56%	<u><u>14,123</u></u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 INCOME SUMMARY & COMPARISON: FISCAL YEARS 2022-23, 2023-2024 and 2024-2025  
 GENERAL FUND, UNRESTRICTED (01)

		2022-23 Actual	2023-24 Final Budget	2023-24 Projection	2024-25 Tentative Budget	\$ Change 22-23 Final Budget To Tentative Budget	% Change 22-23 Final Budget To Tentative Budget
Federal	Veterans Education	\$ 1296	\$ 1,000	\$ 1000	\$ 1,000	\$ -	0.00%
State	General Apportionment	\$ 71,624,156	\$ 84,827,897	\$ 84,827,897	\$ 88,402,732	\$ 3,574,835	4.21%
	Full Time Faculty Hiring	1,793,512	1,793,512	1,793,512	-	(1,793,512)	-100.00%
	Prior Year Adjustment	(139,248)	-	-	-	-	0.00%
	Apportionment for Operating Costs	-	-	-	-	-	0.00%
	Part Time Faculty Parity Funds	324,427	310,000	310,000	310,000	-	0.00%
	Part Time Faculty Programs	1,757,432	350,000	1,321,405	1,300,000	950,000	271.43%
	Board Of Governors Grant	169,868	150,000	150,000	150,000	-	0.00%
	Return to Title IV	26,182	26,000	26,000	26,000	-	0.00%
	Lottery	3,006,585	2,500,000	2,655,195	2,500,000	-	0.00%
	Mandated Costs	448,355	450,000	450,000	450,000	-	0.00%
	Misc Income	3,185,428	-	-	-	-	0.00%
	Homeowners Tax Exemption	57,106	-	-	-	-	0.00%
		<u>\$ 82,253,803</u>	<u>\$ 90,407,409</u>	<u>\$ 91,534,009</u>	<u>\$ 93,138,732</u>	<u>\$ 2,731,323</u>	<u>3.02%</u>
Local	Property Tax ERAF	\$ 13,168,053	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	\$ -	0.00%
	Secured Tax	13,049,191	14,000,000	14,000,000	18,000,000	4,000,000	28.57%
	Supplemental Tax	451,227	280,000	280,000	280,000	-	0.00%
	Unsecured Tax	399,023	220,000	220,000	220,000	-	0.00%
	Prior Year Tax	722,068	200,000	200,000	200,000	-	0.00%
	Redevelopment Agency	1,959,876	1,870,696	1,870,696	2,310,725	440,029	23.52%
	Catalog Sales	-	-	-	-	-	0.00%
	Rents and Leases	45,128	20,000	20,000	20,000	-	0.00%
	Interest	1,232,666	100,000	508,308	500,000	400,000	400.00%
	Interest, FMV	-	-	-	-	-	0.00%
	Delinquent Property Tax	17,704	10,000	10,000	10,000	-	0.00%
	Other	220,123	120,000	120,000	120,000	-	0.00%
		<u>\$ 31,265,059</u>	<u>\$ 25,320,696</u>	<u>\$ 25,729,004</u>	<u>\$ 30,160,725</u>	<u>\$ 4,840,029</u>	<u>19.11%</u>
Student	Refund Processing	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	ASB Contribution Credit	161,270	125,000	125,000	125,000	-	0.00%
	Nonresident Tuition	2,470,623	2,000,000	2,000,000	2,150,000	150,000	7.50%
	Application Fee	12,980	10,000	10,000	10,000	-	0.00%
	Transcripts	153,664	150,000	150,000	150,000	-	0.00%
	Library Fines	-	-	-	-	-	0.00%
	Enrollment Fee	3,725,461	3,901,404	3,901,404	2,993,780	(907,624)	-23.26%
	Student I.D. Cards	20	-	-	-	-	0.00%
		<u>\$ 6,524,018</u>	<u>\$ 6,186,404</u>	<u>\$ 6,186,404</u>	<u>\$ 5,428,780</u>	<u>\$ (757,624)</u>	<u>-12.25%</u>
	TOTAL NEW INCOME	\$ 120,044,176	\$ 121,915,509	\$ 123,450,417	\$ 128,729,237	\$ 6,813,728	5.59%
	Interfund Transfers	\$ 90,833	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
	Beginning Balance - Operating	5,119,565	8,214,515	8,214,515	8,211,641	(2,874)	-0.03%
	General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<u>TOTAL INCOME AND BEGINNING BALANCE</u>	<u>\$ 125,254,574</u>	<u>\$ 130,195,024</u>	<u>\$ 131,729,932</u>	<u>\$ 137,005,878</u>	<u>\$ 6,810,854</u>	<u>5.23%</u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
 FISCAL YEARS 2022-23, 2023-2024 and 2024-2025  
 GENERAL FUND, UNRESTRICTED (01)

	2022-23 Actuals	2023-24 Final Budget	2023-24 Projections	2024-25 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CERTIFICATED SALARIES</b>						
10 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	
11 Teachers, Regular	19,061,022	19,133,178	19,707,173	19,421,317	(285,856)	-1.45%
12 Non-Classroom, Regular	7,876,856	7,949,012	8,187,482	8,072,858	(114,625)	-1.40%
13 Teachers, Hourly	19,480,838	19,552,994	20,139,584	19,857,630	(281,954)	-1.40%
14 Non-Classroom, Hourly	1,128,926	1,201,081	1,237,113	1,219,794	(17,320)	-1.40%
Total 1000	\$ 47,547,642	\$ 47,836,265	\$ 49,271,353	\$ 48,571,598	\$ (699,755)	-1.42%
<b>CLASSIFIED SALARIES</b>						
20 Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21 Regular, Non-Classroom	19,188,841	19,379,445	19,960,828	19,861,024	(99,804)	-0.50%
22 Instructional	2,245,305	2,435,909	2,508,986	2,496,441	(12,545)	-0.50%
23 Other, Non-Regular, Hourly	1,383,842	1,574,446	1,621,679	1,847,018	225,339	13.90%
24 Instructional, Hourly	180,573	371,179	382,314	380,403	(1,912)	-0.50%
Total 2000	\$ 22,998,561	\$ 23,760,979	\$ 24,473,808	\$ 24,584,886	\$ 111,078	0.45%
EMPLOYEE BENEFITS	\$ 28,462,400	\$ 32,205,524	\$ 32,205,524	\$ 31,615,231	\$ (590,293)	-1.83%
<b>SUPPLIES, MATERIALS</b>						
42 Other Books	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
43 Instructional Supplies	7,411	7,500	7,500	7,500	-	0.00%
44 Media Materials	407,004	-	-	-	-	0.00%
45 Other Supplies & Materials	-	405,000	405,000	422,731	17,731	4.38%
Total 4000	\$ 414,415	\$ 413,000	\$ 413,000	\$ 430,731	\$ 17,731	4.29%

GLENDALE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY & COMPARISON BY OBJECT  
 FISCAL YEARS 2022-23, 2023-2024 and 2024-2025  
 GENERAL FUND, UNRESTRICTED (01)

	2022-23 Actuals	2023-24 Final Budget	2023-24 Projections	2024-25 Tentative Budget	\$ Change Year End to Tentative Budget	% Change Year End To Tentative Budget
<b>CONTRACTED SERVICES &amp; OPERATING EXPENSES</b>						
51 Personal Services	\$ 106,259	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.00%
52 Travel, Conference, Mileage	114,466	120,000	120,000	120,000	-	0.00%
53 Dues & Membership	146,286	150,000	150,000	150,000	-	0.00%
54 Insurance	70,096	71,000	71,000	71,000	-	0.00%
55 Utilities	2,845,923	3,000,000	3,000,000	3,000,000	-	0.00%
56 Service Agreements	7,091,113	6,750,000	6,750,000	6,450,000	(300,000)	-4.44%
57 Legal, Election & Audit	179,882	300,000	300,000	300,000	-	0.00%
58 Trans Interest	-	-	-	-	-	0.00%
58 Other	578,903	2,182,504	2,182,504	2,152,282	(30,222)	-1.38%
Total 5000	<u>\$ 11,132,928</u>	<u>\$ 12,698,504</u>	<u>\$ 12,698,504</u>	<u>\$ 12,368,282</u>	<u>\$ (330,222)</u>	<u>-2.60%</u>
<b>CAPITAL OUTLAY</b>						
61 Site Improvement	\$ -	\$ -	\$ -	\$ -	-	0.00%
62 Buildings	-	-	-	-	-	0.00%
63 Library Books	-	-	-	100,000	100,000	0.00%
64 New Equipment	-	20,000	20,000	200,000	180,000	900.00%
65 Lease/Purchase	-	15,000	327,000	47,490	32,490	9.94%
Total 6000	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 347,000</u>	<u>\$ 347,490</u>	<u>\$ 312,490</u>	<u>90.05%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,555,946</b>	<b>\$ 116,949,272</b>	<b>\$ 119,409,189</b>	<b>\$ 117,918,218</b>	<b>\$ (1,178,971)</b>	<b>-0.99%</b>
<b>OTHER OUTGO</b>						
73 Interfund Transfer	\$ 6,484,113	\$ 4,434,111	\$ 4,150,026	\$ 4,150,026	(284,085)	-6.85%
79 Reserve For Contingency	\$ -	\$ -	\$ -	\$ 14,937,634	14,937,634	0.00%
79 Reserve For Reallocation	\$ -	\$ -	\$ -	\$ -	-	0.00%
79 General Reserve	\$ 8,214,515	\$ 8,811,641	\$ 8,198,632	\$ -	(8,811,641)	-107.48%
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<u><u>\$ 125,254,574</u></u>	<u><u>\$ 130,195,024</u></u>	<u><u>\$ 131,757,847</u></u>	<u><u>\$ 137,005,878</u></u>	<u><u>\$ 4,662,937</u></u>	<u><u>3.54%</u></u>

UNRESTRICTED GENERAL FUND

SCHEDULE E

**GLENDALE COMMUNITY COLLEGE DISTRICT**  
**2024 - 2025 TENTATIVE BUDGET**  
**EXPENDITURE SUMMARY BY OBJECT**  
**GENERAL FUND RESTRICTED (03)**

		2023-24 Budget Final	2024-25 Budget Tentative	%			2023-24 Budget Final	2024-25 Budget Tentative	%
<b>CERTIFICATED SALARIES</b>					<b>CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>				
1100	Teachers, Regular	\$ 455,106	\$ 455,000	-0.02%	5100	Personal Services	\$ 1,666,156	\$ 1,700,000	2.03%
1200	Non-Classroom, Regular	5,295,393	5,300,000	0.09%	5200	Travel, Conference & Mileage	551,975	560,000	1.45%
1300	Teachers, Hourly	943,354	950,000	0.70%	5300	Dues & Memberships	11,350	12,000	5.73%
1400	Non-Classroom, Hourly	4,793,467	4,800,000	0.14%	5400	Insurance	77,000	77,000	0.00%
	<b>Total 1000</b>	<b>\$ 11,487,320</b>	<b>\$ 11,505,000</b>		5500	Utilities	61,882	61,882	0.00%
					5600	Service Agreements	11,365,239	11,400,000	0.31%
					5800	Other	1,641,806	1,650,000	0.50%
<b>CLASSIFIED SALARIES</b>					<b>Total 5000</b>				
2000	Reclassification	\$	\$				\$ 15,375,408	\$ 15,460,882	0.56%
2100	Regular, Non-Classroom	4,371,343	4,400,000	0.66%	<b>CAPITAL OUTLAY</b>				
2200	Instructional	1,388,387	1,400,000	0.84%	6100	Site	\$ 9,250	\$ 9,300	0.54%
2300	Other, Non-Regular, Hourly	2,964,138	3,000,000	1.21%	6300	Library Books	50,000	50,000	0.00%
2400	Instructional, Hourly	-	-	0.00%	6400	New Equipment	3,020,673	3,020,000	-0.02%
	<b>Total 2000</b>	<b>\$ 8,723,868</b>	<b>\$ 8,800,000</b>	<b>0.87%</b>	6500	Lease Purchase	20,000	20,000	0.00%
<b>EMPLOYEE BENEFITS</b>					<b>Total 6000</b>				
		\$ 7,790,865	\$ 7,800,000	0.12%			\$ 3,099,923	\$ 3,099,300	-0.02%
<b>SUPPLIES, MATERIALS</b>					<b>OTHER OUTGO</b>				
4000	Supplies & Materials	\$ -	\$ -	0.00%	7300	Interfund Transfer	\$ 322,258	\$ 65,000	-79.83%
4100	Textbooks	273,921	275,000	0.39%	7500	Student Financial Aid	8,031,063	8,000,000	0.00%
4200	Other Books	11,200	11,000	-1.79%	7600	Other Student Services	140,000	140,000	0.00%
4300	Instructional Supplies	1,633,455	1,650,000	1.01%	7900	Reserve For Contingency	3,718,211	461,952	-87.58%
4400	Media Materials	51,140	51,140	0.00%	<b>Total 7000</b>				
4500	Other Supplies & Materials	2,378,109	2,400,000	0.92%			\$ 12,211,532	\$ 8,666,952	-29.03%
4700	Food	119,474	120,000	0.44%	<b>TOTAL EXPENDITURES AND RESERVE</b>				
	<b>Total 4000</b>	<b>\$ 4,467,299</b>	<b>\$ 4,507,140</b>	<b>0.89%</b>			<b>\$ 63,156,215</b>	<b>\$ 59,839,274</b>	<b>-5.25%</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024-25 TENTATIVE BUDGET  
 INCOME SUMMARY & COMPARISON BY PROGRAM  
 FISCAL YEARS 2023-2024 and 2024-2025  
 GENERAL FUND, RESTRICTED (03)

	2023-24	2024-25	\$ Change	% Change
	<u>Actual</u>	<u>Tentative Budget</u>	<u>24-25 Tentative to Actual Budget</u>	<u>24-25 Tentative to Actual Budget</u>
FEDERAL INCOME				
1100 VATEA	\$ 593,496	\$ 593,496	\$ -	0.00%
1155 DSN - RIO HONDO	-	-	-	0.00%
1250 TECH PREP	-	-	-	0.00%
1600 PELL	46,997	46,997	-	0.00%
1700 SEOG	35,948	35,948	-	0.00%
1800 COLLEGE WORK STUDY	392,997	392,997	-	0.00%
1810 FWS - COMMUNITY SERVICE	-	-	-	0.00%
1811 MSI GRANT	-	-	-	0.00%
1812 CARES Act II	-	-	-	0.00%
1813 MSI-HEERF	-	-	-	0.00%
1814 HEERF III	-	-	-	0.00%
2710 Pacific Clinics Head Start-Early Head Start	107,730	107,730	-	0.00%
2720 CALIFORNIA STATE PRESCHOOL	-	-	-	0.00%
3770 Title V Pathways-Abriendo Caminos Grant	-	-	-	0.00%
3773 TITLE V - ADELANTE GCC	785,697	785,697	-	0.00%
3774 Title-V CONNECT Grant	-	-	-	0.00%
3780 TEACHING AMERICAN HISTORY	-	-	-	0.00%
4020 SUPPORTING 2-YEAR COLLEGE ECONOMICS	-	-	-	0.00%
4021 TEAM-BASED LEARNING PEDAGOGY	-	-	-	0.00%
4130 TANF	266,753	266,753	-	0.00%
4240 EL CIVICS (AEFLA) 03-04	61,856	61,856	-	0.00%
4250 EL CIVICS II (AEFLA) 03-04	224,548	224,548	-	0.00%
4551 CSUN-STEM	-	-	-	0.00%
4920 CALWORKS-LACO 03-04	-	-	-	0.00%
5370 ADULT BASIC EDUCATION 03-04	551,406	551,406	-	0.00%
Total Federal	\$ <u>3,067,428</u>	\$ <u>3,067,428</u>	\$ <u>-</u>	<u>0.00%</u>

## STATE INCOME

0000 COLLEGE WIDE	\$ -	\$ -	\$ -	0.00%
0100 INSTRUCTION	-	-	-	0.00%
0600 STUDENT EQUITY	5,911,946	5,911,946	-	0.00%
0700 MATRICULATION - NON-CREDIT	-	-	-	0.00%
0800 GUIDED PATHWAYS	1,624,938	1,624,938	-	0.00%
1000 ADMINISTRATIVE	51,230	51,230	-	0.00%
1010 FOOD-FOR-THOUGHT PANTRY	4,090	4,090	-	0.00%
1011 Incarcerated Students Reentry Program	168,629	168,629	-	0.00%
1030 College Corps Dreamer	274,549	274,549	-	0.00%
1040 College Corps	417,053	417,053	-	0.00%
1050 LGBTQ+	168,654	168,654	-	0.00%
1060 BASIC SKILLS BLOCK GRANT 2007-08	-	-	-	0.00%
1081 Basic Skills - Partnership Grant	-	-	-	0.00%
1150 STRONG WORKFORCE PROGRAM-LOCAL	2,490,285	2,490,285	-	0.00%
1151 STRONG WORKFORCE - REGIONAL	186,619	186,619	-	0.00%
1152 REGIONAL CAREER PATHWAY	-	-	-	0.00%
1153 REGIONAL ICAPS	-	-	-	0.00%
1154 DEPUTY SECTOR NAVIGATOR	-	-	-	0.00%
1155 DSN - RIO HONDO	-	-	-	0.00%
1156 DSN-RANCHO SANTIAGO-YEAR 2	-	-	-	0.00%
1157 Regional Equity and Recovery Partnerships Grar	26,690	26,690	-	0.00%
1161 STRONG WORKFORCE PROGRAM-LOCAL 23	-	-	-	0.00%
1170 STRONG WORKFORCE PROGRAM-REGIONA	71,592	71,592	-	0.00%
1173 SWPR 23-24	-	-	-	0.00%
1300 HIGHER EDUCATION INNOVATION AWARDS	731,892	731,892	-	0.00%
1500 EOP&S	3,802,842	3,802,842	-	0.00%
1501 NextUp Foster Youth	272,420	272,420	-	0.00%
1510 CARE	193,969	193,969	-	0.00%
1815 COVID-19 Recovery Block Grant	6,283,484	6,283,484	-	0.00%
1900 FINANCIAL AID ADMINISTRATION	547,868	547,868	-	0.00%
1901 FINANCIAL AID TECHNOLOGY	75,066	75,066	-	0.00%
1902 John Burton Advocates for Youth Mini Grant	17,500	17,500	-	0.00%
2051 Systemwide Technology and Date Security	600,000	600,000	-	0.00%
2101 LAEP	3,703,618	3,703,618	-	0.00%
2103 Golden State Education and Training Grant Prog	9,275	9,275	-	0.00%
2200 DSP&S	1,541,489	1,541,489	-	0.00%
2240 STATE UNIVERSAL LEARNING DESIGN	76,131	76,131	-	0.00%
2304 CALIFORNIA COLLEGE PROMISE	-	-	-	0.00%
2306 SB 85	682,134	682,134	-	0.00%
2307 UNDOCUMENTED RESOURCES LIAISONS	130,570	130,570	-	0.00%
2308 RETENTION & ENROLLMENT OUTREACH	1,563,433	1,563,433	-	0.00%
2309 BASIC NEEDS CENTERS	1,191,106	1,191,106	-	0.00%
2310 Wellness Vending Machines Pilot	15,000	15,000	-	0.00%
2550 CC INITIATIVE - FOR EGYPT	571,665	571,665	-	0.00%
2710 Pacific Clinics Head Start-Early Head Start	-	-	-	0.00%
2720 CALIFORNIA STATE PRESCHOOL	323,155	323,155	-	0.00%
2820 Adult Education Block Grant-AB104	3,002,912	3,002,912	-	0.00%



2860 TRANSFER & ARTICULATION 00-01	48,695	48,695	-	0.00%
2870 TEACHER & READING DEVELOPMENT	474,782	474,782	-	0.00%
2880 AMERICORP-SUPPLEMENTAL FUNDING	90,168	90,168	-	0.00%
2950 AMERICORP-SUPPLEMENTAL 01-02	3,702	3,702	-	0.00%
3000 LOTTERY - PROP 20	555,520	555,520	-	0.00%
3101 MENTAL HEALTH SUPPORT	550,345	550,345	-	0.00%
3700 STAFF DIVERSITY	354,355	354,355	-	0.00%
3701 EEO Best Practices	143,310	143,310	-	0.00%
3702 Culturally Responsive Pedagogy and Practices C	147,864	147,864	-	0.00%
3710 NSF - RAPID PROTOTYPING	55,373	55,373	-	0.00%
3711 Culturally Competent Faculty PD	50,435	50,435	-	0.00%
3780 TEACHING AMERICAN HISTORY	-	-	-	0.00%
3785 MESA- STEM	252,000	252,000	-	0.00%
3853 NURSING TUTOR/MENTOR	180,000	180,000	-	0.00%
3880 DATA ON DEMAND TRAINING	2,053	2,053	-	0.00%
3920 NURSING PROG ENROLLMENT	153,216	153,216	-	0.00%
3950 ZERO TEXTBOOK COST (ZTC)	203,832	203,832	-	0.00%
4110 Child Care Resource Center/CCRC	8,598	8,598	-	0.00%
4130 TANF	138,712	138,712	-	0.00%
4300 TAA	5,000	5,000	-	0.00%
4330 WORKFORCE INVESTMENT ACT 01-02	-	-	-	0.00%
4513 PROP 39 - CLEAN ENERGY JOB CREATION W	-	-	-	0.00%
4514 PROP 39 - CLEAN ENERGY JOB CREATION W	-	-	-	0.00%
4820 CALWORKS	2,960,019	2,960,019	-	0.00%
4920 CALWORKS-LACO 03-04	247,562	247,562	-	0.00%
5010 TTIP	-	-	-	0.00%
5320 ADULT EDUCATION BLOCK GRANT	-	-	-	0.00%
6220 FY 00-01 ENERGY CONSERVATION F	-	-	-	0.00%
6500 STATE INSTRUCTIONAL EQUIPMENT	-	-	-	0.00%
8415 WEST ED - INFANT/TODDLER CARE PROG (F	-	-	-	0.00%
Total State	\$ 43,357,345	\$ 43,357,345	\$ -	0.00%

LOCAL/STUDENT INCOME

0000 COLLEGE WIDE	768,691	768,691	\$ -	0.00%
0100 INSTRUCTION	-	-	-	0.00%
0400 COMMUNITY SERVICE	240,000	240,000	-	0.00%
1000 ADMINISTRATIVE	32,000	32,000	-	0.00%
2050 ONE TIME NON-RESIDENT TUITION	420,000	420,000	-	0.00%
2051 Systemwide Technology and Date Security	-	-	-	0.00%
2101 LAEP	-	-	-	0.00%
2320 Hybrid Charging Stations	-	-	-	0.00%
2710 Pacific Clinics Head Start-Early Head Start	(71,000)	(71,000)	-	0.00%
2720 CALIFORNIA STATE PRESCHOOL	71,000	71,000	-	0.00%
3100 STUDENT HEALTH SERVICES	610,000	610,000	-	0.00%
3200 CAMPUS POLICE	-	-	-	0.00%
3210 POLICE MOVING CITATION	-	-	-	0.00%
3215 POLICE SMOKING CITATION	-	-	-	0.00%
3950 ZERO TEXTBOOK COST (ZTC)	-	-	-	0.00%
4220 CHILD CARE CENTER-NON-CREDIT	-	-	-	0.00%
5900 FOUNDATION CONTRIBUTIONS	649,190	649,190	-	0.00%
5910 PUBLIC EDUCATION & GOVT FEES	60,000	60,000	-	0.00%
7000 BAJA FIELD STUDIES PROGRAM	34,000	34,000	-	0.00%
8400 CHILD DEVLOPMENT CENTER	250,000	250,000	-	0.00%
8412 CDC - LA UNIVERSAL PRESCHOOL	18,130	18,130	-	0.00%
<b>Total Local/Student Income</b>	<b>\$ 3,082,011</b>	<b>\$ 3,082,011</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Income</b>	<b>\$ 49,506,784</b>	<b>\$ 49,506,784</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers In:</b>	<b>2,067,551</b>	<b>-</b>	<b>(2,067,551)</b>	<b>-100.00%</b>
<b>Beginning Balance</b>	<b>5,238,075</b>	<b>26,376,099</b>	<b>21,138,024</b>	<b>403.55%</b>
<b>Total Resources</b>	<b>\$ 56,812,410</b>	<b>\$ 75,882,883</b>	<b>\$ 19,070,473</b>	<b>33.57%</b>

SCHEDULE G

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 STUDENT FINANCIAL AID FUND (09)

	<u>2023-24</u>	<u>2024-25</u>
	<u>Actual</u>	<u>Final Budget</u>
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ -	\$ -
Income		
Program 15 EOPS	\$ -	\$ -
Program 151 CARE	-	-
Program 16 PELL	18,566,275	18,500,000
Program 17 SEOG	292,800	300,000
Program 21 Cal Grants	3,775,296	3,850,000
Program 23 F/T Student Success Grant	11,818,507	10,000,000
Program 2301 Financial Aid Loans	1,052,415	1,100,000
Interfund Transfers/ Other	1,150,533	1,150,000
Total Income	<u>\$ 36,655,826</u>	<u>\$ 34,900,000</u>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<u><u>\$ 36,655,826</u></u>	<u><u>\$ 34,900,000</u></u>
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Program 15 EOPS	\$ -	\$ -
Program 151 CARE	-	-
Program 16 PELL	36,630,615	34,875,000
Program 17 SEOG	-	-
Program 21 Cal Grants	-	-
Program 23 F/T Student Success Grant	-	-
Interfund Transfer/other	25,211	25,000
Program 2301 Financial Aid Loans	-	-
Total Expenditures	<u>\$ 36,655,826</u>	<u>\$ 34,900,000</u>
Other Outgo		
Reserve For Contingency	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<u><u>\$ 36,655,826</u></u>	<u><u>\$ 34,900,000</u></u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024-25 TENTATIVE BUDGET  
 FUND 15 - CAPITAL PROJECTS  
 SUMMARY

INCOME AND ALLOCATION SUMMARY

Beginning Fund Balance	9,648,773
Federal Income:	
Federal Grant	-
State Income:	
Deferred Maintenance	-
Construction Projects	-
Energy Conservation	-
Total State Income	-
Interest	200,000
Interfund Transfers	
Fund 01	
Fund 03	-
Total Interfund Transfers	
Other Income	
JPA Parking Bond	-
Total Other Income	-
Total Estimated Revenue	<u>200,000</u>

PROGRAM ALLOCATION

<u>Deferred Maintenance Projects</u>		
6470 Schedule Maintenance	4,848,773	
6470 Schedule Maintenance	-	
6490 Scheduled Maintenance	0	
Total Deferred Maintenance	<u>4,848,773</u>	4,848,773
<u>Construction Projects</u>		
6231 Energy Conservation (Prop39)	0	
7610 Parking COPS	0	
Total Construction Projects	<u>0</u>	0
<u>Planning</u>		
83 Site Master Plan	0	
94 Five-Year Plan	0	
Total Planning	<u>0</u>	0
<u>Internal</u>		
73 Van Replacement	0	
92 COP Repayment	0	
Total Internal	<u>0</u>	0
Reserve		5,000,000
Total Program Allocation	<u>9,848,773</u>	

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 SELF INSURANCE FUND (18)

	2023-24	2024-25
	<u>Actuals</u>	<u>Tentative Budget</u>
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ 271,480	\$ 465,932
Income		
Hazardous Substance	\$ -	\$ -
Interest	819	1,000
Other	-	-
interfund Transfers	110,819	100,000
Total Income	<u>2,650,000</u>	<u>2,650,000</u>
	\$ 2,761,638	\$ 2,751,000
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<u><u>\$ 3,033,118</u></u>	<u><u>\$ 3,216,932</u></u>
 <b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Health & Welfare	1,804,049	1,800,000
Supplies, Materials	-	5,000
Contract Services/Other Operating	760,506	760,000
Equipment	2,631	3,000
Total Expenditures	<u>\$ 2,567,186</u>	<u>\$ 2,568,000</u>
Other Outgo		
Interfund Transfers	\$ -	\$ -
Reserve For Contingency	<u>\$ 465,932</u>	<u>\$ 648,932</u>
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<u><u>\$ 3,033,118</u></u>	<u><u>\$ 3,216,932</u></u>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 INCOME AND ALLOCATION SUMMARY  
 PROFESSIONAL DEVELOPMENT FUND (59)

<u>Program No.</u>		<u>Name</u>	<u>New Income</u>	<u>2024-25 Tentative Budget</u>	<u>2023-24 FYTApril Acutal</u>
Beginning Balance				\$ 448,651	678,089
State	2480	ETP Office Auto, HPW, AUTOCAD	\$	800,000	257,785
Total State Income			\$	800,000	257,785
Local	8000	Professional Development Center	\$ -	300,000	324,508
		Interest	-	10,000	9,831
	1290	P D C Donations	-	-	3,000
Total Local Income			\$	310,000	337,339
Interrfund Transfer			\$	-	-
GRAND TOTAL			\$	1,558,651	1,273,213

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 EXPENDITURE SUMMARY BY OBJECT  
 PROFESSIONAL DEVELOPMENT FUND (59)

		2024-25 Tentative Budget	2023-24 FYT April Acutal			2024-25 Tentative Budget	2023-24 FYT April Acutal
<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	0	0
1300	Teachers, Hourly	0	0	5300	Dues & Memberships	5,000	180
1400	Non-Classroom, Hourly	0	0	5400	Insurance	0	0
	Total 1000	\$ 0	0	5500	Utilities	64,000	31,936
				5600	Service Agreements	909,151	636,517
				5800	Other	20,000	20,139
				5900	Other	0	0
					Total 5000	\$ 998,151	688,772
<b>CLASSIFIED SALARIES</b>				<b>CAPITAL OUTLAY</b>			
2000	Reclassification	\$ 0	0	6200	Building Improvement	\$ 0	0
2100	Regular, Non-Classroom	287,000	218,967	6400	New Equipment	10,000	0
2200	Instructional	0	0	6500	Lease Purchase	0	0
2300	Other, Non-Regular, Hourly	0	0		Total 6000	\$ 10,000	0
2400	Instructional, Hourly	0	0				
	Total 2000	\$ 287,000	218,967				
<b>EMPLOYEE BENEFITS</b>							
		\$ 185,000	135,500				
<b>SUPPLIES, MATERIALS</b>				<b>OTHER OUTGO</b>			
4200	Other Books	\$ 30,000	17,382	7300	Interfund Transfer	\$ 0	0
4300	Instructional Supplies	32,500	0	7500	Student Financial Aid	0	0
4400	Media Materials	0	0	7600	Other Student Services	0	0
4500	Other Supplies & Materials	16,000	5,508	7900	Reserve For Contingency	0	0
4700	Food	0	0		Total 7000	\$ 0	0
	Total 4000	\$ 78,500	22,890				
<b>TOTAL EXPENDITURES AND RESERVE</b>						<b>\$ 1,558,651</b>	<b>1,066,129</b>

GLENDALE COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 TENTATIVE BUDGET  
 GO BOND SERIES A- FUND 70

	2023-24 Final	2024-25 Tentative Budget
<b>INCOME AND BEGINNING BALANCE</b>		
Beginning Balance	\$ 78,997,512	\$ 38,930,818
Income		
Interest	\$ 1,453,430	\$ 200,000
Bond Issue	-	-
Other Finance Income	-	-
interfund Transfers	-	-
Total Income	\$ 1,453,430	\$ 200,000
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 80,450,942</b>	<b>\$ 39,130,818</b>
<b>EXPENDITURES AND OTHER OUTGO</b>		
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	257,500	260,000
Health & Welfare	160,000	160,000
Supplies, Materials	1,202,877	100,000
Contract Services/Other Operating	739,079	500,000
Site Improvements	-	-
Building	39,160,668	30,215,818
Equipment	-	-
Total Expenditures	\$ 41,520,124	\$ 31,235,818
Other Outgo		
Interfund Transfers	\$ -	\$ -
Reserve For Contingency	\$ 38,930,818	\$ 7,895,000
<b>TOTAL EXPENDITURES AND CONTINGENCY</b>	<b>\$ 80,450,942</b>	<b>\$ 39,130,818</b>