



TENTATIVE BUDGET

FISCAL YEAR 2026-2027

GLENDALE COMMUNITY COLLEGE DISTRICT

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TENTATIVE BUDGET

FISCAL YEAR 2026-2027

GLENDALE COMMUNITY COLLEGE DISTRICT

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Section 1

GLENDALE COMMUNITY COLLEGE DISTRICT

2026-2027 TENTATIVE BUDGET

HISTORY/BACKGROUND

A 2026-2027 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 expenditures, but its adoption is necessary to provide authority to begin expending funds on July 1st. as

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 for public review and further Board of Trustee discussion. The Final Budget will be recommended to the board for adoption on or about September 2026.

The 2026-2027 Tentative Budget for GCC is based on the appropriations for community colleges contained in the Governor's Budget as amended in the 2026-2027 May Revise, well as the District's interpretation of the likelihood of funding recommendations coming to fruition in the final budget. The District has reviewed all estimates with state-level personnel to ensure the most accurate estimates available. However, policy changes, such as those that impact COLA or the Student-Centered Funding Formula, may have impacts that change revenues prior to the Board's adoption of a final budget in September.

The Unrestricted General Fund provides spending authority for the college's primary operating costs. Highlights from the Governor's May Revise, Joint Analysis, and potential trailer bill language are below. They provide information for a best estimate of how the State's budget will affect college revenues.

2026-2027 GOVERNOR'S MAY REVISE

On May 14, 2026, Governor Newsom released his 2026-2027 May Revision to the 2026-2027 January Budget proposal. The revised budget outlines a plan that balances the budget for both 2026-27 and 2027-28, consistent with the Administration's intent to focus on two-year budget planning.

Economic Backdrop and Fiscal Realities

The State of California's 2026-2027 budget framework reflects adjustments to address ongoing structural deficits in future years. The Legislative Analyst's Office (LAO) updated its forecast of revenues from the state's three largest taxes, estimating a \$25 billion upgrade across the 3-year budget window driven by a stock market boom reflecting investor enthusiasm around artificial intelligence. However, the LAO cautioned that these revenues are likely unsustainable. The Administration's new proposal acknowledges the risks of revenue volatility alongside significant cost increases in health and human services programs driven by federal policy changes.

May Revision Contributions to Reserves

The May Revision begins to address these structural imbalances through new revenues (such as limiting business credit use and the taxation of software), spending reductions in certain program areas, and significant deposits to reserves. The proposal reflects \$29.9 billion in total reserves at the end of 2026-27, up from the \$23 billion estimated in January. This includes \$15.1 billion in the Budget Stabilization Account (BSA), \$10.3 billion in the Public School System Stabilization Account (PSSSA), and \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU). Additionally, a transfer of \$9.7 billion is included for the temporary holding account created by Assembly Bill 179 to support a positive operating balance in 2027-28.

State Reserve Account Adjustments and Settle-Up Obligations

Increased state revenues have resulted in a revised PSSSA reserve deposit of \$5.3 billion for 2024-25 and 2025-26. Consequently, the May Revision removes the \$407.1 million mandatory withdrawal for 2026-27 that was originally projected in the January budget. The state continues to propose paying off the \$1.9 billion settle-up created in 2024-25 but establishes a new settle-up obligation of \$3.96 billion for 2025-26 related to ongoing fiscal uncertainty (reduced from the \$5.6 billion proposed in January). The May Revision also maintains the proposal to pay off the \$408.4 million deferral from 2025-26.

Cost of Living Adjustment (COLA)

The revised proposal for ongoing spending includes \$438.3 million for a 4.31% cost-of-living adjustment (COLA) for community college apportionments. This is comprised of \$291.9 million for a statutory COLA of 2.87% and \$146.4 million for an additional discretionary COLA of 1.4%. As a strict condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave, using the discretionary COLA funds to reimburse those incurred costs. Another \$36.7 million ongoing is allocated to fund a 2.87% COLA and adjustments for certain categorical programs and the Adult Education program. Given the political discussions surrounding the 1.4% discretionary COLA, the District has drafted the Tentative Budget based on the 2.87% statutory COLA. It should also be noted that the COLA is applied to the rates used in the Student-Centered Funding Formula and not to previous year's revenue. This results in some Districts receiving less than or no COLA adjustments depending on the enrollment growth and performance on other metrics. This is another reason for continued advocacy for changes to improve the efficacy of the formula.

Capital Outlay Funding

The Governor's revised proposal incorporates \$736.9 million in capital outlay funding from Proposition 2 to support the construction phase for 29 continuing projects and the preliminary plans and working drawings of 10 new projects statewide. The GCC Auditorium project has been approved to be included in the 2027-2028 State Budget, so that funding will be allocated next fiscal year as of July 1, 2027.

Community College Budget – Proposition 98 Funding

The May Revision projects that the minimum guarantee will increase by about \$28 billion over the three-year window, an increase of over \$6 billion relative to January expectations. The minimum guarantee for 2026-27 is now estimated at \$127.1 billion. For community colleges specifically, total Proposition 98 funding is adjusted upward to \$14.29 billion (comprising \$9.629 billion from the General Fund and \$4.661 billion from local property taxes). Transitional kindergarten expansion remains funded entirely outside of the Proposition 98 "split."

SCFF - Hold Harmless Provision & Funding Floor

The modified revenue protections included in the 2022 Budget Act took effect in the current fiscal year. Under this provision, a district's 2024-25 funding allocation represents its fixed, permanent "floor." Districts will be funded at their SCFF-generated amount for the year or their 2024-25 floor, whichever is higher. This funding protection does not adjust to reflect cumulative COLAs over time, meaning a district's hold harmless amount will not grow. Furthermore, per trailer bill language, the floor protection would currently exclude the discretionary COLA provided for paid family leave implementation.

2026-2027 MAY REVISE – COMMUNITY COLLEGE BUDGET

The 2026-2027 May Revise reflects a California Community College focus on maintaining stability and continued investment in priorities toward achieving Vision 2030 and Roadmap goals.

- Maintain Base Funding Stability
- Implement the Master Plan for Career Education
- Restore Core Funding for College
- Unlock Workforce and Economic Potential of California's Adult Students and Working Learners – Career Oriented Investments

In support of the goals established for California Community Colleges, the following increases are recommended:

On-Going Funding Policy Adjustments (Systemwide)

\$438.3 M	COLA \$291.9 M – Statutory COLA (2.87%) - SCFF Rate Increases \$146.4 M – Discretionary COLA (1.4%)
\$ 89.2 M	Enrollment Growth \$ 55.3 M – 2025-26 (1.0%) \$ 33.9 M – 2026-27 (0.5%)
\$ 38.1 M	Calbright College Base Operations – Increase Support
\$ 36.9 M	Categorical COLA @ 2.87% (Excludes SEA) \$ 19.2 M – Adult Education Program \$ 5.4 M – Extended Opportunity Programs and Services (EOPS)

	\$ 5.1 M – Disabled Student Programs and Services (DSPS)
	\$ 1.7 M – Mandated Block Grant
	\$ 1.6 M – CalWORKs Student Services
	\$ 1.5 M - Financial Aid Administration adjustments
	\$ 1.0 M – Apprenticeship (RSI)
	\$ 1.0 M – Cooperative Agencies Resources for Education (CARE)
	\$ 0.1 M - Childcare Tax Bailout
\$ 14.3 M	California Healthy School Pathway Program - Workforce Training
\$ 11.1 M	Student Housing Lease Revenue Bond Payments
\$ 8.0 M	Basic Needs Centers - Reallocation of ongoing funds to
(\$ 8.0 M)	Classified Employee Summer Assistance Program Temporary
	• Structural shift reallocated from the
\$ 5.0 M	Common Cloud Data Platform - Ongoing funds added for the
\$ 2.0 M	Credit for Prior Learning Initiative - Ongoing funding for the
<u>\$ 0.3 M</u>	Equal Employment Opportunity Program Adjustment
\$635.2 M	Total Ongoing Policy and Technical Adjustments (Systemwide)

One-Time Funding Policy Adjustments (Systemwide)

\$408.4 M	2025-26 Deferral Repayment in Full
\$120.7 M	Deferred Maintenance and Special Repairs of Facilities
\$100.6 M	Student Support Block Grant Enhancement
\$ 88.7 M	SCFF Shortfall for 2025-26
\$ 36.0 M	Common Cloud Data Platform - Expansion to Fully Scale
\$ 35.0 M	Credit for Prior Learning Initiative
\$ 16.0 M	Backfill to Address Apprenticeship (RSI) Funding Shortfalls
<u>\$ 9.7 M</u>	Adult Learner Demonstration Project (UDW Education Pathways) 3 years
\$815.1 M	Total One-Time Funding Adjustments (Systemwide)

Advocacy

The District is pleased to see many of its areas of advocacy reflected in the budget, including a Block Grant that can be used to support programs that were lost with the withdrawal of federal Title V funding, application of COLA on Categorical programs, and the Common Cloud Project. The District is continuing to advocate for additional funding for veterans' programs, changes to enrollment metrics, and one-time funding for its aviation program.

The SCFF Components

The formula distribution remains set at 70% for base FTES funding, 20% for supplemental funding, and 10% for student success metrics. The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases systemwide by \$491.6 million to a total of \$10.7 billion, reflecting the 4.31% COLA and enrollment growth components. Total Computational Revenue is the total amount of

revenue allocated by the State, with separate allocations for each Community College District, offset by local property taxes and enrollment fees. However, systemwide offsets show property tax revenues are estimated to decrease by \$122.8 million, enrollment fee revenues are down by \$5.2 million, and Education Protection Account funding is down by \$114.4 million.

GCC Fiscal Matters

50% Law

The statutory requirement mandates that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. As GCC considers local hiring classifications, continuous downward pressure will be placed on maintaining local compliance rates above the 50% threshold. In addition, areas identified in college planning often fall “on the wrong side” of the 50% threshold. These areas include technology investments in staffing and support required to support online learning environments and increasing the maturity of the College’s security frameworks.

FON

GCC monitors its faculty hiring metrics to remain in compliance with the state-mandated Faculty Obligation Number (FON). Local retirement incentives and tracking mechanisms are consistently utilized to safeguard compliance targets throughout the 2026-2027 fiscal cycle. The College’s planned hiring for 2026-2027 places it above the minimum required obligation.

2026-2027 BUDGET HIGHLIGHTS

SCFF (Student Centered Funding Formula)

In alignment with our conservative approach to budget preparation, GCC structures its baseline using actual SCFF workload metrics. Following the expiration of historical emergency pandemic allowances, the SCFF for all colleges is driven strictly by actual 3-year average reported FTES counts, supplemental counts (Pell, College Promise, AB540), and student success metrics.

New Legislative and Policy Mandates

Local budget parameters for the upcoming cycle are uniquely impacted by two state level directives:

1. **AB 65 Paid Family Leave Linkage:** To capture the discretionary 1.4% COLA apportionment, the district must comply with mandates providing employees up to 14 weeks of paid pregnancy disability leave, with expenditures tracked against the discretionary allocation.
2. **Workforce Pell Program Constraints:** Per trailer bill regulations, any short-term programs seeking eligibility for Workforce Pell Grants must document strict multi-agency alignment, stackable credential pathways, and maintain specific completion and job placement rates.

GCC TENTATIVE BUDGET ASSUMPTIONS

2026-2027 Revenue Assumptions

GCC's local calculated baseline revenue structures are governed directly by the multi-year planning factors provided in the May Revision Joint Analysis.

- **State Apportionment Allocation:** Factored against a Base Credit rate of \$5,649.63, a Noncredit rate of \$4,764.11, and a CDCP rate of \$7,922.65 per student workload measure, all adjusted by the statutory 2.87% state COLA.
- **Local Planning Benchmarks:** Budget allocations integrate specialized state funding parameters, including a projected Mandated Costs Block Grant funding rate of \$37.51 per FTES and a Related and Supplemental Instruction (RSI) reimbursement rate of \$10.61 per instructional hour.
- **State Lottery Funding:** Set in accordance with pending finalized completion of the annual state budget bill.
- **Local Property Taxes & Fees:** Standard enrollment fees and tuition benchmarks remain anchored against general local community economic assessments, offset by wider system fluctuations.

2026-2027 Expenditure Assumptions

Local expenditure baselines reflect mandated adjustments for contractual, legal, or regulatory modifications.

- **Labor & Salaries:** Baseline salary expenses account for automatic step-and-column programmatic adjustments, excluding un-negotiated changes to local salary schedules. All previously negotiated General Salary Increases, implementation of classification and salary studies, and adjunct parity have been incorporated in to the budget. All approved new positions have been fully budgeted as well. Budget figures are heavily influenced by a state-level Public Employees' Retirement System (CalPERS) employer contribution rate of 26.40% and a State Teachers' Retirement System (CalSTRS) employer contribution rate of 19.10%.
- **Operational Costs:** Fixed expenditures incorporate standard legal, audit, utilities, and multi-year facility obligations, alongside insurance requirements.

Ending Fund Balance/Reserves

GCC's projected ending fund balance and reserve structures are maintained against the State Chancellor's Office framework. The Chancellor's Office strongly recommends that districts adopt local policies to maintain sufficient unrestricted reserves equal to a minimum of two months of general fund operating expenditures (approximately 16.7%) to insulate against unexpected economic downturns or state deferral actions. Local balances above this benchmark are explicitly restricted to a designated Contingency for Economic Uncertainty. Final ending balances will be completed through the year-end closing process.

\$ 14.4 M	State Revenue Funds:	Increase of \$2.8 M
\$6.5 M	<i>PT Faculty Office Hours and Insurance</i>	- \$2.8 M
\$3.5 M	<i>Other State Revenue - Offset to State STRS Liability</i>	- No Change
\$2.7 M	<i>Lottery Income</i>	- No Change
\$0.7 M	<i>FT Faculty Hiring</i>	- No Change (Balance of \$1.8 M Less \$1.1 M-SCFF)
\$0.5 M	<i>State Mandated Costs</i>	- No Change
\$0.3 M	<i>PT Faculty Parity</i>	- No Change
\$0.2 M	<i>Other State Revenue</i>	- No Change

\$ 2.1 M **Non-Resident Tuition:** **No Increase**
This projection is based on the trend of enrollment fees received and aligns with State projections of declining enrollment fees.

\$ 1.5 M **Interest Income:** **No Increase**

\$600,000 **Other Local Revenues:** **No Increase**
Applications Fees, Transcript Fees, Other.

\$200,000 **Other State Revenues:** **No Increase**
Enrollment Fee Admin, Homeowner Property Tax Relief

\$ 1,000 **Federal Revenues**

\$148.5 M **TOTAL REVENUE 2026-2027 TENTATIVE BUDGET**
\$139.7 M **TOTAL REVENUE 2025-2026 ADOPTED BUDGET**
\$ 8.8 M **REVENUE INCREASE**

Revenue Changes: 2025-2026 to 2026-2027

\$ 6.0 M **SCFF Revenue Increase**

2025-2026 P2 Projection (June 2026)	\$129.0 M
2024-2025 P1 Projection (Feb 2025)	\$123.0 M
Projected Increase for 2026-27 Tentative	\$ 6.0 M

\$ 2.8 M **PT Faculty Revenue Increase**

PT Faculty Office Hours	Projected at 90% of \$4.5 M	\$ 4.0 M
PT Faculty Insurance	Projected at 70% of \$3.5 M	\$ 2.5 M
26-27 Projected State Reimbursement		\$ 6.5 M
25-26 Adopted Budget Revenue		\$ 3.7 M
		\$ 2.8 M

\$ 8.8 M **Net Increase in Revenue**

2026-2027 Expenditure Assumptions

The 2026-2027 Tentative Budget Expenditure Assumptions are based on 2025-2026 Adopted Budget expenses, adjusted for "required" increases. These include expenses for legal, contractual, or regulatory changes, including: step increases, health insurance, workers' compensation insurance, and membership costs. Increases for additional full-time faculty, classified, and management positions are based on governance committee recommendations.

General Fund Expenses

\$85.2 M	Salaries: These figures include the estimated cost of hiring new and replacement positions of approximately \$1.4 million as well as approximately \$1.0 M in steps for all employees as well as recent salary increases negotiated for 2025-2026.	Increase of \$4.6 M
\$17.8 M	Pension Expense: The cost for STRS and PERS pension expenses is 26% and 19.1% respectively, with a slight increase in the PERS percentage and no statutory increase for STRS.	Increase of \$500,000
\$14.6 M	Health & Welfare: This cost is paid 100% by the District on behalf of all employees. An increase of approximately 8% is projected.	Increase of \$500,000
\$ 3.1 M	Fixed Fringe: Costs include the fixed fringe benefits of OSHDI Medicare, Work Comp, and SUI.	Increase of \$300,000
\$ 2.3 M	Supplement Employee Retirement Plan	No Increase
\$ 7.6 M	Other Contract Services: Rents/Leases, Equipment Repair, Facility Maintenance & Repair	No Increase
\$ 5.0 M	Transfers Out: The District transfers to other funds for self-insurance, DSPS, Child Center, etc.	No Increase
\$ 4.6 M	Utilities: Electric, Water, Gas, Sewer, Telephone, Trash, Laundry. A 10% increase for electricity is projected for 2026-2027.	Increase of \$300,000
\$ 1.3 M	Legal/Audit/Election:	No Increase
\$ 1.1 M	Supplies/Materials: Technology and Grounds / Maintenance Supplies	Increase of \$300,000
\$ 1.1 M	Capital Outlay: Instructional and Non-Instructional Equipment, Lease Purchase Property, Fees	No Increase
\$600,000	Retiree Employee Benefits	Increase of \$200,000

\$600,000	Other Services: Student Transportation, Credit Card Fees, Payroll Costs, Vehicle Costs	No increase
\$350,000	Printing/Advertising: Increased focus on Student Outreach.	Increase of \$100,000
\$300,000	Travel/Conference: Training Increase	Increase of \$10,000
\$250,000	Contract Consultants:	No Increase
\$230,000	Memberships and Dues:	Increase of \$100,000
<u>\$ 80,000</u>	Student Insurance:	No Increase
\$146.1 M	Total Expenditures 2026-2027 Tentative Budget	
<u>\$139.1 M</u>	Total Expenditures 2025-2026 Adopted Budget	
\$ 7.0 M	Increase in Expenses	

Expense Changes (25-26 to 26-27)

\$ 4.6 M	Salary Increase \$2.0 M Negotiated Increases \$1.3 M New Positions \$1.0 M Steps \$0.1 M Student Workers	
\$500,000	H & W Increase Increase based on trends	
\$500,000	Pension Increase STRS/PERS Increase Based on Trends	
\$600,000	Fixed Fringe Increase and Retiree Benefits Based on Trends	
\$300,000	Utilities Increase Electricity Increase Projected @ 10%	
\$300,000	Supply Increase Increase for Technology and Maintenance Supplies Based on Trends	
\$100,000	Printing/Advertising Increase for Student Outreach	
<u>\$100,000</u>	Memberships Increase for Additional Memberships	
\$ 7.0 M	EXPENSE INCREASE	

2026-2027 Tentative Budget - Projected Net Revenue

\$148.5 M	Total Projected Revenues
<u>\$146.1 M</u>	Total Projected Expenses
\$ 2.4 M	Net Revenue

2026-2027 Tentative Budget - Projected Fund Balance

The 2026-27 Tentative Budget reflects a healthy ending balance, significantly above the State Chancellor’s Office recommendation of 16.7%, or two months of expenditures. No deficit factor is budgeted based on funding provided to prevent any reductions to the SCFF from income tax shortfalls.

2025-2026 Ending Fund Balance – Becomes 2026-2027 Beginning Fund Balance

The 2025-2026 Adopted Budget Ending Fund Balance of \$37.9 million increased by approximately \$5 million for the deferral repayment for a total Ending Fund Balance of \$42.9 or 30.9%. The \$42.9 million becomes the 2026-2027 beginning fund balance, increased by a Net Revenue of \$2.4 million results in the Ending Fund Balance of \$45.3 million.

\$37.9 M	27.29%	2025-2026 Ending Fund Balance
<u>\$ 5.0 M</u>		State Deferral – Repayment
\$42.9 M	30.88%	2025-2026 Ending Fund Balance - Adjusted

2026-2027 Tentative Budget – Ending Fund Balance

The 2026-2027 Tentative Budget projects an ending fund balance of \$45.3 million or 31.0%.

\$ 42.9 M	30.9%	2026-2027 Beginning Fund Balance
<u>\$ 2.4 M</u>		Net Surplus: Revenues Exceed Expenses
\$ 45.3 M	31.0%	2026-2027 Ending Fund Balance
\$ 24.3 M	16.7%	2026-2027 Minimum Reserve per State Chancellor’s Office
<u>\$ 21.0 M</u>		Contingency for Economic Uncertainty
\$ 45.3 M	31.0%	Total Fund Balance
<u>(\$ 2.0 M)</u>		Reduce Accounts Receivable: Write Off Student Bad Debt
\$ 43.3 M		Cash Balance

Program Review Expenditure Requests

Non-Personnel Budget Requests

Budget requests for non-personnel expenditures were ranked by the respective governance committees; Academic Affairs, Student Affairs, and Administrative Affairs. The Executive Team finalized the list of approved budget increases which was submitted to the Budget Committee and College Executive Committee for review. The list will be funded to a large extent by Lottery funds, COVID funds, with a small amount funded by the Unrestricted General Fund.

Funded by Lottery Funds	\$ 837,782
Funded by COVID Grant	\$ 135,400
Funded by Fund 01 General Fund (Student Services)	\$ 36,000
TOTAL Funded Budget Requests	\$1,009,182

Personnel Budget Requests - New/Replacement Positions

Instruction

Department	Position	New/Replace
Real Estate	FT Faculty	Replacement
EMT	FT Faculty	Replacement
Credit ESL	FT Faculty	New
Child Development	FT Faculty	New
Chemistry	FT Faculty	New
EnTech	FT Faculty	New
Hospitality	FT Faculty	New

Student Services

Department	Position	New/Replace
Financial Aid	Financial Aid Specialist	New
Athletics	Sports Information Officer	Replacement
Veterans	Veteran Certifying Official	New
Institutional Research	Research Analyst	Replacement
Counseling	General Counselor	New
Nursing	Instructional Support Specialist	New

Administrative

Department	Position	New/Replace
Technology	Cloud Engineer	<i>Offset by</i>
Technology	IIR Generalist	<i>Elimination</i>
Technology	ERP Data Analyst	<i>of Consultant</i>
Technology	ERP Data Analyst	<i>Contracts</i>
Campus Police	Lieutenant	<i>New</i>
Facilities	Asset Inventory Coordinator	<i>.5 FTE Increase</i>

**GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)**

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Adopted Budget</u>	<u>Tentative Budget</u>
REVENUE						
Federal Revenue (ERTC in 2024-2025)	\$ 1,040	\$ 1,296	\$ 1,648	\$ 17,422,787	\$ 1,000	\$ 1,000
8610 State Apportionment Revenue	\$ 69,999,862	\$ 71,624,156	\$ 84,059,615	\$ 92,251,990	\$ 83,183,614	\$ 92,485,137
State Deferral	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE APPORTIONMENT REVENUE	\$ 69,999,862	\$ 71,624,156	\$ 84,059,615	\$ 92,251,990	\$ 83,183,614	\$ 92,485,137
8615 Full Time Faculty Hiring	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512
8616 Apportionment Prior Year	\$ 21,968	\$ (139,248)	\$ (231,776)	\$ (414,094)	\$ -	\$ -
8617 Part Time Faculty Parity	\$ 286,188	\$ 324,427	\$ 309,705	\$ 322,898	\$ 325,000	\$ 325,000
8619 Part Time Faculty Insurance/Office H	\$ 1,696,826	\$ 1,757,432	\$ 2,090,557	\$ 1,222,117	\$ 3,700,000	\$ 6,500,000
8624 Enrollment Fee Admin	\$ 160,984	\$ 169,868	\$ 139,332	\$ 131,431	\$ 130,000	\$ 130,000
8630 Return of Title IV	\$ 39,246	\$ 29,182	\$ 20,284	\$ -	\$ -	\$ -
8672 Homeowner Property Tax Relief	\$ 58,314	\$ 57,106	\$ 54,864	\$ 53,898	\$ 55,000	\$ 55,000
8680 Lottery	\$ 2,590,514	\$ 3,006,585	\$ 3,070,663	\$ 2,732,902	\$ 2,700,000	\$ 2,700,000
8690 Other State Revenue	\$ 4,065,595	\$ 3,185,428	\$ 3,376,934	\$ 3,464,377	\$ 3,500,000	\$ 3,500,000
8691 State Mandated Costs	\$ 417,837	\$ 448,355	\$ 478,796	\$ 529,467	\$ 500,000	\$ 500,000
TOTAL STATE REVENUE	\$ 11,130,984	\$ 10,632,647	\$ 11,102,871	\$ 9,836,509	\$ 12,703,512	\$ 15,503,512
TOTAL STATE APPORTIONMENT/REVENUE	\$ 81,130,846	\$ 82,256,803	\$ 95,162,486	\$ 102,088,499	\$ 95,887,126	\$ 107,988,649
8811 Secured Roll Taxes	\$ 12,012,196	\$ 13,049,191	\$ 13,678,774	\$ 14,235,499	\$ 15,354,577	\$ 14,300,000
8812 Supplemental Taxes	\$ 455,826	\$ 451,227	\$ 346,947	\$ 312,635	\$ 300,000	\$ 300,000
8813 Uncovered Taxes	\$ 366,934	\$ 399,023	\$ 443,015	\$ 446,578	\$ 450,000	\$ 400,000
8816 Prior Year Tax	\$ 446,686	\$ 722,068	\$ 328,362	\$ 437,461	\$ 440,000	\$ 500,000
8817 ERAF	\$ 10,065,391	\$ 13,168,053	\$ 15,405,631	\$ 14,547,853	\$ 15,000,000	\$ 14,600,000
8818 Redevelopment Agency	\$ 2,150,619	\$ 1,959,876	\$ 2,741,015	\$ 3,033,980	\$ 3,000,000	\$ 3,000,000
TOTAL PROPERTY TAX REVENUE	\$ 25,497,652	\$ 29,749,438	\$ 32,943,744	\$ 33,014,005	\$ 34,544,577	\$ 33,100,000
OTHER LOCAL REVENUE						
8879 Enrollment Fee	\$ 3,461,760	\$ 3,725,461	\$ 3,435,809	\$ 2,750,101	\$ 4,885,651	\$ 3,000,000
8872 Non-Resident Tuition	\$ 2,358,455	\$ 2,470,623	\$ 1,909,521	\$ 2,965,881	\$ 2,100,000	\$ 2,100,000
8850 Rents and Leases	\$ 49,712	\$ 45,128	\$ 83,819	\$ 83,938	\$ 86,000	\$ 86,000
8860-61 Interest Income/Int Inc TRAN 21-22	\$ 183,668	\$ 1,232,666	\$ 2,125,894	\$ 1,005,670	\$ 1,500,000	\$ 1,500,000
8862 Interest Income - FMV Adjustment	\$ (1,575,941)	\$ -	\$ -	\$ -	\$ -	\$ -
8869 ASGCC Contribution Credit	\$ 137,085	\$ 161,270	\$ 201,878	\$ 164,611	\$ 160,000	\$ 160,000
8873 International Application Fee	\$ 10,920	\$ 12,980	\$ 11,943	\$ 10,560	\$ 10,000	\$ 10,000
8874 Transcripts	\$ 176,192	\$ 153,664	\$ 138,398	\$ 149,279	\$ 150,000	\$ 150,000
8890 Other Local Income	\$ 246,189	\$ 282,926	\$ 295,964	\$ 337,915	\$ 300,000	\$ 300,000
8891 Delinquent Property Tax Premium	\$ 23,048	\$ 17,704	\$ 15,052	\$ 17,264	\$ 20,000	\$ 20,000
8895 Over/Short Fees	\$ (6,260)	\$ (65,783)	\$ (5,433)	\$ 8,484	\$ -	\$ -
TOTAL OTHER LOCAL REVENUE	\$ 5,064,828	\$ 8,036,639	\$ 8,212,845	\$ 7,493,703	\$ 9,211,651	\$ 7,326,000
TOTAL PROPERTY TAX / LOCAL REVENUE	\$ 30,562,480	\$ 37,786,077	\$ 41,156,589	\$ 40,507,708	\$ 43,756,228	\$ 40,426,000
TOTAL REVENUES	\$ 111,694,366	\$ 120,044,176	\$ 136,320,723	\$ 160,018,994	\$ 139,644,354	\$ 148,415,649
8981 Transfer In	\$ 4,859,021	\$ 90,833	\$ 293,105	\$ 206,290	\$ -	\$ -
TOTAL REVENUES	\$ 116,553,387	\$ 120,135,009	\$ 136,613,828	\$ 160,225,284	\$ 139,644,354	\$ 148,415,649
Beginning Balance	\$ 2,723,360	\$ 5,119,565	\$ 8,214,515	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172
TOTAL AVAILABLE FUNDS	\$ 119,276,747	\$ 125,254,574	\$ 144,828,343	\$ 179,650,439	\$ 182,015,564	\$ 191,365,821

**GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)**

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Total Actuals</u>	<u>Adopted Budget</u>	<u>Tentative Budget</u>
EXPENDITURES						
Teachers - Regular	\$ 18,652,379	\$ 19,061,022	\$ 19,949,821	\$ 19,939,975	\$ 20,589,975	\$ 21,218,665
Non-Classroom Regular	\$ 7,403,555	\$ 7,876,856	\$ 8,283,628	\$ 7,372,122	\$ 7,372,122	\$ 8,411,699
Teachers - Hourly	\$ 19,190,840	\$ 19,480,838	\$ 22,673,166	\$ 25,275,249	\$ 25,275,249	\$ 25,175,568
Non-Classroom - Hourly	\$ 890,918	\$ 1,128,926	\$ 1,081,459	\$ 1,135,650	\$ 1,135,650	\$ 1,135,650
1000 Certificated Salaries	\$ 46,137,692	\$ 47,547,642	\$ 51,988,074	\$ 53,722,996	\$ 54,372,996	\$ 55,941,582
Non-Classroom Regular	\$ 19,508,134	\$ 19,188,841	\$ 19,930,328	\$ 19,583,743	\$ 22,083,743	\$ 24,282,228
Instructional	\$ 2,236,941	\$ 2,245,305	\$ 2,153,329	\$ 1,840,082	\$ 1,840,082	\$ 2,409,904
Non-Regular Hourly	\$ 1,263,594	\$ 1,383,842	\$ 1,562,378	\$ 1,972,901	\$ 1,972,901	\$ 2,235,896
Instructional Hourly	\$ 214,135	\$ 180,573	\$ 309,951	\$ 289,258	\$ 289,258	\$ 289,258
2000 Classified Salaries	\$ 23,222,804	\$ 22,998,561	\$ 23,955,986	\$ 23,685,984	\$ 26,185,984	\$ 29,217,286
TOTAL SALARIES	\$ 69,360,496	\$ 70,546,203	\$ 75,944,060	\$ 77,408,980	\$ 80,558,980	\$ 85,158,868
TOTAL EMPLOYEE BENEFITS - 3000	\$ 28,005,742	\$ 28,462,400	\$ 31,844,585	\$ 36,671,451	\$ 37,055,472	\$ 38,568,781
TOTAL SALARIES AND BENEFITS	\$ 97,366,238	\$ 99,008,603	\$ 107,788,645	\$ 114,080,431	\$ 117,614,452	\$ 123,727,649
4000 Supplies/Materials - Grounds/Maint	\$ 458,859	\$ 414,413	\$ 459,588	\$ 708,171	\$ 809,300	\$ 1,113,150
5610-569: Other Contract Services	\$ 9,389,229	\$ 7,091,113	\$ 7,584,238	\$ 9,805,660	\$ 7,577,925	\$ 7,575,925
5500 Utilities	\$ 2,159,090	\$ 2,845,923	\$ 2,848,035	\$ 3,583,117	\$ 4,270,400	\$ 4,570,500
5860-589: Other Services and Expenses	\$ 641,192	\$ 407,500	\$ 463,205	\$ 547,094	\$ 591,000	\$ 591,000
5200 Travel/Conference	\$ 75,465	\$ 114,466	\$ 152,027	\$ 98,025	\$ 279,135	\$ 287,625
5100 Contract/Consultant	\$ 44,537	\$ 106,260	\$ 43,890	\$ 852,014	\$ 254,600	\$ 254,600
5825-585: Printing/Advertising/Postage	\$ 153,676	\$ 162,565	\$ 185,018	\$ 223,171	\$ 246,200	\$ 346,200
5700/580: Legal, Audit, Election	\$ 283,943	\$ 188,720	\$ 623,185	\$ 1,010,961	\$ 1,255,000	\$ 1,255,000
5300 Membership Dues	\$ 154,243	\$ 146,286	\$ 170,912	\$ 125,387	\$ 128,000	\$ 228,000
5400 Insurance	\$ 70,929	\$ 70,096	\$ 68,686	\$ 2,365	\$ 82,500	\$ 82,500
	\$ 13,431,163	\$ 11,547,342	\$ 12,598,784	\$ 16,955,965	\$ 15,494,060	\$ 16,304,500
6000 Capital Outlay	\$ 132,282	\$ -	\$ 198,426	\$ 643,580	\$ 956,880	\$ 1,006,880
TOTAL EXPENDITURES	\$ 110,929,683	\$ 110,555,945	\$ 120,585,855	\$ 131,679,976	\$ 134,065,392	\$ 141,039,029
7300 Interfund Transfer	\$ 4,150,026	\$ 6,484,113	\$ 4,817,333	\$ 5,599,253	\$ 5,000,000	\$ 5,000,000
TOTAL EXPENSE/TRANSFER OUT	\$ 115,079,709	\$ 117,040,058	\$ 125,403,188	\$ 137,279,229	\$ 139,065,392	\$ 146,039,029
				\$ 1		
7900 Reserve for Contingencies	\$ 4,197,038	\$ 8,214,516	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172	\$ 45,326,792
TOTAL EXPENDITURES, TRANSFERS, RESERVE	\$ 119,276,747	\$ 125,254,574	\$ 144,828,343	\$ 179,650,440	\$ 182,015,564	\$ 191,365,821
RESERVE						
Beginning Balance	\$ 2,723,360	\$ 5,119,565	\$ 8,214,515	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172
Surplus (Deficit)	\$ 1,473,678	\$ 3,094,951	\$ 11,210,640	\$ 22,946,055	\$ 578,962	\$ 2,376,620
ENDING BALANCE	\$ 4,197,038	\$ 8,214,516	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172	\$ 45,326,792
RESERVE AS A % OF EXPENDITURES	3.65%	7.02%	15.49%	30.86%	30.88%	31.04%
Fund Balance @ 16.7%					\$ 23,223,920	\$ 24,388,518
Contingency for Economic Uncertainty/Deferrals					\$ 19,726,252	\$ 20,938,274
Total Fund Balance/Contingency					\$ 42,950,172	\$ 45,326,792

2025-2026 Apportionment - Advance		
State Apportionment Revenue	\$ 83,183,614	\$ 92,485,137
FT Faculty	\$ 1,089,289	\$ 1,089,289
Property Tax Plus ERAF	\$ 34,544,577	\$ 33,100,000
Enrollment Fees	\$ 4,885,651	\$ 3,000,000
TOTAL	\$ 123,703,131	\$ 129,674,426

GCC Budget Considerations

Non-Credit FTES: Due to recent changes in federal regulations, the District saw a decline in noncredit FTES with potential additional decreases in classes attended by students who are not seeking traditional transfer or degrees.

Salary, Benefit, Retirement Cost Increases: The college will be faced with an additional \$2-3 M 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.

Negotiation with Employee Groups: The College will begin to engage in salary negotiations with the Guild and CSEA. No estimated amount has been placed in the Tentative Budget to account for current negotiation discussions.

Funding of 2026-27 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.

SCFF: The District has been negatively impacted by the use of a three-year average and is awaiting potential policy changes in the budget trailer bill that could result in more favorable metrics. COLA funding allocations are applied to the rates that are applied to the counts for Full Time Equivalent Student (FTES), Supplemental (Financial Aid, Pell, AB540) and Success (Transfer, Degrees, Certificates, etc.). It is critical that the college increase its metrics (counts) in these areas in order to increase revenue. **There is no longer a direct increase of apportionment revenue as a result of COLA and Growth funding unless the College has sufficient metrics on the SCFF.**

GCC Tentative Budget

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.

State Budget - Next Steps

Both the Assembly and Senate are conducting hearings on the May Revise and will be voting on a final budget package by June 15. With the state's fiscal year beginning July 1, the Legislature retains the ability to modify the budget by June 30. The items that are most actively being discussed are changes to the three-year average and the manner in which a discretionary COLA, if any, will be applied.

Section 2



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GCC FTES History and Projections

FTES CATEGORY	2021-2022 - R1		2022-2023 - R1		2023-2024 - R1		2024-2025 - R1		2025-2026 - P2		2026-2027 - Estimated	
	ACTUAL FTES	FUNDED FTES	ACTUAL FTES	FUNDED FTES	ACTUAL FTES	FUNDED FTES	ACTUAL FTES	FUNDED FTES	PROJECTED FTES	FUNDED FTES	PROJECTED FTES	FUNDED FTES
Regular Credit	8,836.20	\$ 11,233.59	8,373.03	11,233.59	9,245.86	10,571.01	10,060.29	10,107.83	10,185.87	9,559.70	10,185.87	9,742.65
Dual Enrollment	438.51	\$ 189.81	421.36	189.81	438.71	253.43	421.65	421.65	506.50	506.50	506.50	506.50
Incarcerated	0.79	\$ 0.79	0.79	0.79	-	-	-	-	-	-	-	-
Non-Credit	261.87	\$ 301.51	766.15	301.51	993.10	993.10	531.66	531.66	400.93	400.93	400.93	400.93
CDCP	1,834.84	\$ 1,993.86	2,022.02	1,993.86	2,991.68	2,991.68	3,472.98	3,472.98	3,379.28	3,379.28	3,379.28	3,379.28
Total FTES	11,372.21	13,719.56	11,583.35	13,719.56	13,669.35	14,809.22	14,486.58	14,534.12	14,472.58	13,846.41	14,472.58	14,029.36

Section 3



LENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
SUMMARY - ALL FUNDS

	01	03	09	15	18	59	70	ALL
	Unrestricted	Restricted	Student	Capital	Self	Professional	Measure GC	FUNDS
	General Fund	General Fund	Financial Aid	Construction	Insurance	Development	GO Bond	TOTAL
Beginning Balance	\$ 42,950,172	\$ 29,982,889	\$ -	\$ 7,423,371	\$ 656,058	\$ 701,548	\$ 6,246,773	\$ 87,960,811
Total Federal Revenue	\$ 1,000	\$ 7,013,933	\$ 41,500,000	\$ -	\$ -	\$ -	\$ -	\$ 48,514,933
Total State Apportionment	\$ 92,485,137	\$ 19,110,161	\$ 19,050,000	\$ -	\$ -	\$ 1,250,000	\$ -	\$ 131,895,298
Total State Revenue	\$ 15,503,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,503,512
Property Taxes	\$ 33,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,100,000
Total Local Revenue	\$ 7,326,000	\$ 5,394,469	\$ -	\$ 300,000	\$ -	\$ 13,000	\$ 200,000	\$ 13,233,469
Total Revenue	\$ 148,415,649	\$ 31,518,563	\$ 60,550,000	\$ 300,000	\$ -	\$ 1,263,000	\$ 200,000	\$ 242,247,212
Transfers In	\$ -	\$ 4,497,181	\$ -	\$ -	\$ 3,315,000	\$ -	\$ -	\$ 7,812,181
Total Revenue/Beginning Balance	\$ 191,365,821	\$ 65,998,633	\$ 60,550,000	\$ 7,723,371	\$ 3,971,058	\$ 1,964,548	\$ 6,446,773	\$ 338,020,204
1000 Certificated Salaries	\$ 55,941,582	\$ 6,954,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,896,379
2000 Classified Salaries	\$ 29,217,286	\$ 6,009,271	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 35,436,557
3000 Employee Benefits	\$ 38,568,781	\$ 4,439,875	\$ -	\$ -	\$ 2,315,000	\$ 75,450	\$ -	\$ 45,399,106
4000 Supplies and Materials	\$ 1,113,150	\$ 3,109,967	\$ -	\$ -	\$ -	\$ 39,000	\$ -	\$ 4,262,117
5000 Operating Exp - Services/Supplies	\$ 15,191,350	\$ 7,400,072	\$ -	\$ -	\$ 1,400,000	\$ 839,800	\$ 200,000	\$ 25,031,222
6000 Capital Outlay	\$ 1,006,880	\$ 1,920,171	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 7,927,051
7000 Other Outgo	\$ -	\$ 1,530,852	\$ 60,550,000	\$ -	\$ -	\$ -	\$ -	\$ 62,080,852
TOTAL EXPENDITURES	\$ 141,039,029	\$ 31,365,005	\$ 60,550,000	\$ 5,000,000	\$ 3,715,000	\$ 1,164,250	\$ 200,000	\$ 243,033,284
7300 Interfund Transfer Out	\$ 5,000,000	\$ 162,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,162,330
TOTAL EXPENDITURES/TRANSFER OUT	\$ 146,039,029	\$ 31,527,335	\$ 60,550,000	\$ 5,000,000	\$ 3,715,000	\$ 1,164,250	\$ 200,000	\$ 248,195,614
7900 Ending Fund Balance	\$ 45,326,792	\$ 34,471,298	\$ -	\$ 2,723,371	\$ 256,058	\$ 800,298	\$ 6,246,773	\$ 89,824,590
Total Expenditures/Ending Fund Balance	\$ 191,365,821	\$ 65,998,633	\$ 60,550,000	\$ 7,723,371	\$ 3,971,058	\$ 1,964,548	\$ 6,446,773	\$ 338,020,204

Section 4



GLENDALE
COMMUNITY COLLEGE

GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Adopted Budget	Tentative Budget
REVENUE							
Federal Revenue	\$ 976	\$ 1,040	\$ 1,296	\$ 1,648	\$ 17,422,787	\$ 1,000	\$ 1,000
(ERTC in 2024-2025)							
8610 State Apportionment Revenue	\$ 62,043,808	\$ 69,999,862	\$ 71,624,156	\$ 84,059,615	\$ 92,251,990	\$ 83,183,614	\$ 92,485,137
State Deferral	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE APPORTIONMENT REVENUE	\$ 62,043,808	\$ 69,999,862	\$ 71,624,156	\$ 84,059,615	\$ 92,251,990	\$ 83,183,614	\$ 92,485,137
8615 Full Time Faculty Hiring	\$ 619,873	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512	\$ 1,793,512
8616 Apportionment Prior Year	\$ 5,974,827	\$ 21,968	\$ (139,248)	\$ (231,776)	\$ (414,094)	\$ -	\$ -
8617 Part Time Faculty Parity	\$ 338,797	\$ 286,188	\$ 324,427	\$ 309,705	\$ 322,898	\$ 325,000	\$ 325,000
8619 Part Time Faculty Insurance/Office Hrs	\$ 1,634,136	\$ 1,696,826	\$ 1,757,432	\$ 2,090,557	\$ 1,222,117	\$ 3,700,000	\$ 6,500,000
8624 Enrollment Fee Admin	\$ 170,288	\$ 160,984	\$ 169,868	\$ 139,332	\$ 131,431	\$ 130,000	\$ 130,000
8630 Return of Title IV	\$ 30,540	\$ 39,246	\$ 29,182	\$ 20,284	\$ -	\$ -	\$ -
8672 Homeowner Property Tax Relief	\$ 58,707	\$ 58,314	\$ 57,106	\$ 54,864	\$ 53,898	\$ 55,000	\$ 55,000
8680 Lottery	\$ 2,368,487	\$ 2,590,514	\$ 3,006,585	\$ 3,070,663	\$ 2,732,902	\$ 2,700,000	\$ 2,700,000
8690 Other State Revenue	\$ 3,581,459	\$ 4,065,595	\$ 3,185,428	\$ 3,376,934	\$ 3,464,377	\$ 3,500,000	\$ 3,500,000
8691 State Mandated Costs	\$ 405,685	\$ 417,837	\$ 448,355	\$ 478,796	\$ 529,467	\$ 500,000	\$ 500,000
TOTAL STATE REVENUE	\$ 15,182,799	\$ 11,130,984	\$ 10,632,647	\$ 11,102,871	\$ 9,836,509	\$ 12,703,512	\$ 15,503,512
TOTAL STATE APPORTIONMENT/REVENUE	\$ 77,226,607	\$ 81,130,846	\$ 82,256,803	\$ 95,162,486	\$ 102,088,499	\$ 95,887,126	\$ 107,988,649
8811 Secured Roll Taxes	\$ 11,858,516	\$ 12,012,196	\$ 13,049,191	\$ 13,678,774	\$ 14,235,499	\$ 15,354,577	\$ 14,300,000
8812 Supplemental Taxes	\$ 400,118	\$ 455,826	\$ 451,227	\$ 346,947	\$ 312,635	\$ 300,000	\$ 300,000
8813 Uncovered Taxes	\$ 321,293	\$ 366,934	\$ 399,023	\$ 443,015	\$ 446,578	\$ 450,000	\$ 400,000
8816 Prior Year Tax	\$ 348,126	\$ 446,686	\$ 722,068	\$ 328,362	\$ 437,461	\$ 440,000	\$ 500,000
8817 ERAF	\$ 10,910,702	\$ 10,065,391	\$ 13,168,053	\$ 15,405,631	\$ 14,547,853	\$ 15,000,000	\$ 14,600,000
8818 Redevelopment Agency	\$ 2,368,984	\$ 2,150,619	\$ 1,959,876	\$ 2,741,015	\$ 3,033,980	\$ 3,000,000	\$ 3,000,000
TOTAL PROPERTY TAX REVENUE	\$ 26,207,739	\$ 25,497,652	\$ 29,749,438	\$ 32,943,744	\$ 33,014,005	\$ 34,544,577	\$ 33,100,000



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Adopted Budget	Tentative Budget
OTHER LOCAL REVENUE							
8879 Enrollment Fee	\$ 4,781,927	\$ 3,461,760	\$ 3,725,461	\$ 3,435,809	\$ 2,750,101	\$ 4,885,651	\$ 3,000,000
8872 Non-Resident Tuition	\$ 2,934,924	\$ 2,358,455	\$ 2,470,623	\$ 1,909,521	\$ 2,965,881	\$ 2,100,000	\$ 2,100,000
8850 Rents and Leases	\$ 15,519	\$ 49,712	\$ 45,128	\$ 83,819	\$ 83,938	\$ 86,000	\$ 86,000
8860-61 Interest Income/Int Inc TRAN 21-22	\$ 333,325	\$ 183,668	\$ 1,232,666	\$ 2,125,894	\$ 1,005,670	\$ 1,500,000	\$ 1,500,000
8862 Interest Income - FMI Adjustment	\$ (65,371)	\$ (1,575,941)	\$ -	\$ -	\$ -	\$ -	\$ -
8869 ASGCC Contribution Credit	\$ 168,530	\$ 137,085	\$ 161,270	\$ 201,878	\$ 164,611	\$ 160,000	\$ 160,000
8873 International Application Fee	\$ 6,420	\$ 10,920	\$ 12,980	\$ 11,943	\$ 10,560	\$ 10,000	\$ 10,000
8874 Transcripts	\$ 208,510	\$ 176,192	\$ 153,664	\$ 138,398	\$ 149,279	\$ 150,000	\$ 150,000
8890 Other Local Income	\$ 202,260	\$ 246,189	\$ 282,926	\$ 295,964	\$ 337,915	\$ 300,000	\$ 300,000
8891 Delinquent Property Tax Premium	\$ 13,075	\$ 23,048	\$ 17,704	\$ 15,052	\$ 17,264	\$ 20,000	\$ 20,000
8895 Over/Short Fees	\$ 26,266	\$ (6,260)	\$ (65,783)	\$ (5,433)	\$ 8,484	\$ -	\$ -
TOTAL OTHER LOCAL REVENUE	\$ 8,625,385	\$ 5,064,828	\$ 8,036,639	\$ 8,212,845	\$ 7,493,703	\$ 9,211,651	\$ 7,326,000
TOTAL PROPERTY TAX / LOCAL REVENUE	\$ 34,833,124	\$ 30,562,480	\$ 37,786,077	\$ 41,156,589	\$ 40,507,708	\$ 43,756,228	\$ 40,426,000
TOTAL REVENUES	\$ 112,060,707	\$ 111,694,366	\$ 120,044,176	\$ 136,320,723	\$ 160,018,994	\$ 139,644,354	\$ 148,415,649
8981 Transfer In	\$ 8,648,067	\$ 4,859,021	\$ 90,833	\$ 293,105	\$ 206,290	\$ -	\$ -
TOTAL REVENUES	\$ 120,708,774	\$ 116,553,387	\$ 120,135,009	\$ 136,613,828	\$ 160,225,284	\$ 139,644,354	\$ 148,415,649
Beginning Balance	\$ 6,076,707	\$ 2,723,360	\$ 5,119,565	\$ 8,214,515	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172
TOTAL AVAILABLE FUNDS	\$ 126,785,481	\$ 119,276,747	\$ 125,254,574	\$ 144,828,343	\$ 179,650,439	\$ 182,015,564	\$ 191,365,821



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Adopted Budget	Tentative Budget
EXPENDITURES							
Teachers - Regular	\$ 18,854,706	\$ 18,652,379	\$ 19,061,022	\$ 19,949,821	\$ 19,939,975	\$ 20,589,975	\$ 21,218,665
Non-Classroom Regular	\$ 7,350,535	\$ 7,403,555	\$ 7,876,856	\$ 8,283,628	\$ 7,372,122	\$ 7,372,122	\$ 8,411,699
Teachers - Hourly	\$ 18,862,832	\$ 19,190,840	\$ 19,480,838	\$ 22,673,166	\$ 25,275,249	\$ 25,275,249	\$ 25,175,568
Non-Classroom - Hourly	\$ 810,968	\$ 890,918	\$ 1,128,926	\$ 1,081,459	\$ 1,135,650	\$ 1,135,650	\$ 1,135,650
1000 Certificated Salaries	\$ 45,879,041	\$ 46,137,692	\$ 47,547,642	\$ 51,988,074	\$ 53,722,996	\$ 54,372,996	\$ 55,941,582
Non-Classroom Regular	\$ 19,091,437	\$ 19,508,134	\$ 19,188,841	\$ 19,930,328	\$ 19,583,743	\$ 22,083,743	\$ 24,282,228
Instructional	\$ 2,158,443	\$ 2,236,941	\$ 2,245,305	\$ 2,153,329	\$ 1,840,082	\$ 1,840,082	\$ 2,409,904
Non-Regular Hourly	\$ 905,339	\$ 1,263,594	\$ 1,383,842	\$ 1,562,378	\$ 1,972,901	\$ 1,972,901	\$ 2,235,896
Instructional Hourly	\$ 244,011	\$ 214,135	\$ 180,573	\$ 309,951	\$ 289,258	\$ 289,258	\$ 289,258
2000 Classified Salaries	\$ 22,399,230	\$ 23,222,804	\$ 22,998,561	\$ 23,955,986	\$ 23,685,984	\$ 26,185,984	\$ 29,217,286
TOTAL SALARIES	\$ 68,278,271	\$ 69,360,496	\$ 70,546,203	\$ 75,944,060	\$ 77,408,980	\$ 80,558,980	\$ 85,158,868
TOTAL EMPLOYEE BENEFITS - 3000	\$ 27,880,431	\$ 28,005,742	\$ 28,462,400	\$ 31,844,585	\$ 36,671,451	\$ 37,055,472	\$ 38,568,781
TOTAL SALARIES AND BENEFITS	\$ 96,158,702	\$ 97,366,238	\$ 99,008,603	\$ 107,788,645	\$ 114,080,431	\$ 117,614,452	\$ 123,727,649
4000 Supplies/Materials - Grounds/Maint	\$ 391,682	\$ 458,859	\$ 414,413	\$ 459,588	\$ 708,171	\$ 809,300	\$ 1,113,150
5610-5691 Other Contract Services	\$ 7,677,873	\$ 9,389,229	\$ 7,091,113	\$ 7,584,238	\$ 9,805,660	\$ 7,577,925	\$ 7,575,925
5500 Utilities	\$ 2,109,721	\$ 2,159,090	\$ 2,845,923	\$ 2,848,035	\$ 3,583,117	\$ 4,270,400	\$ 4,570,500
5860-5892 Other Services and Expenses	\$ 6,990,744	\$ 641,192	\$ 407,500	\$ 463,205	\$ 547,094	\$ 591,000	\$ 591,000
5200 Travel/Conference	\$ 76,662	\$ 75,465	\$ 114,466	\$ 152,027	\$ 98,025	\$ 279,135	\$ 287,625
5100 Contract/Consultant	\$ 400,711	\$ 44,537	\$ 106,260	\$ 43,890	\$ 852,014	\$ 254,600	\$ 254,600
5825-5850 Printing/Advertising/Postage	\$ 183,121	\$ 153,676	\$ 162,565	\$ 185,018	\$ 223,171	\$ 246,200	\$ 346,200
5700/5803 Legal, Audit, Election	\$ 68,517	\$ 283,943	\$ 188,720	\$ 623,185	\$ 1,010,961	\$ 1,255,000	\$ 1,255,000
5300 Membership Dues	\$ 17,899,031	\$ 154,243	\$ 146,286	\$ 170,912	\$ 125,387	\$ 128,000	\$ 228,000
5400 Insurance	\$ 68,517	\$ 70,929	\$ 70,096	\$ 68,686	\$ 2,365	\$ 82,500	\$ 82,500
6000 Capital Outlay	\$ 327,272	\$ 132,282	\$ -	\$ 198,426	\$ 643,580	\$ 956,880	\$ 1,006,880
	\$ 17,899,031	\$ 13,431,163	\$ 11,547,342	\$ 12,598,784	\$ 16,955,965	\$ 15,494,060	\$ 16,304,500



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
REVENUE AND EXPENSE: HISTORY AND BUDGET
UNRESTRICTED GENERAL FUND 11 (01)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Adopted Budget	Tentative Budget
TOTAL EXPENDITURES							
7300 Interfund Transfer	\$ 114,385,460	\$ 110,929,683	\$ 110,555,945	\$ 120,585,855	\$ 131,679,976	\$ 134,065,392	\$ 141,039,029
	\$ 4,192,645	\$ 4,150,026	\$ 6,484,113	\$ 4,817,333	\$ 5,599,253	\$ 5,000,000	\$ 5,000,000
TOTAL EXPENSE/TRANSFER OUT	\$ 118,578,105	\$ 115,079,709	\$ 117,040,058	\$ 125,403,188	\$ 137,279,229	\$ 139,065,392	\$ 146,039,029
				\$ 1			
7900 Reserve for Contingencies	\$ 8,207,376	\$ 4,197,038	\$ 8,214,516	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172	\$ 45,326,792
TOTAL EXPENDITURES, TRANSFERS, RESERVES	\$ 126,785,481	\$ 119,276,747	\$ 125,254,574	\$ 144,828,343	\$ 179,650,440	\$ 182,015,564	\$ 191,365,821
RESERVE							
Beginning Balance	\$ 6,076,707	\$ 2,723,360	\$ 5,119,565	\$ 8,214,515	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172
Surplus (Deficit)	\$ 2,130,669	\$ 1,473,678	\$ 3,094,951	\$ 11,210,640	\$ 22,946,055	\$ 578,962	\$ 2,376,620
ENDING BALANCE	\$ 8,207,376	\$ 4,197,038	\$ 8,214,516	\$ 19,425,155	\$ 42,371,210	\$ 42,950,172	\$ 45,326,792
RESERVE AS A % OF EXPENDITURES	6.92%	3.65%	7.02%	15.49%	30.86%	30.88%	31.04%
Fund Balance @ 16.7%						\$ 23,223,920	\$ 24,388,518
Contingency for Economic Uncertainty/Deferrals						\$ 19,726,252	\$ 20,938,274
Total Fund Balance/Contingency						\$ 42,950,172	\$ 45,326,792

2025-2026 Apportionment - Advance		
State Apportionment Revenue	\$ 83,183,614	\$ 92,485,137
FT Faculty	\$ 1,089,289	\$ 1,089,289
Property Tax Plus ERAF	\$ 34,544,577	\$ 33,100,000
Enrollment Fees	\$ 4,885,651	\$ 3,000,000
TOTAL	\$ 123,703,131	\$ 129,674,426

Section 5



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 (03)

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Tentative
	Final	Final	Final	Final	Budget	Budget
FEDERAL REVENUE						
1100 VATEA	\$ 389,847	\$ 570,756	\$ 460,559	\$ 518,529	\$ 518,529	\$ 518,529
1600 PELL	\$ 22,340	\$ 6,518	\$ 46,997	\$ -	\$ -	\$ -
1700 SEOG	\$ 34,605	\$ 32,332	\$ 6,589	\$ 30,992	\$ 30,992	\$ 30,992
1800 COLLEGE WORKSTUDY	\$ 264,650	\$ 290,788	\$ 605,209	\$ 517,914	\$ 517,914	\$ 517,914
1812 CARES ACT II	\$ 4,914,897	\$ -	\$ -	\$ -	\$ -	\$ -
1813 MSI- HEERF	\$ 2,814,987	\$ -	\$ -	\$ -	\$ -	\$ -
1814 HEERF III	\$ 28,583,616	\$ -	\$ -	\$ 2,218,678	\$ 2,218,678	\$ 2,218,678
2710 PACIFIC CLINICS EARLY HEAD START	\$ 47,283	\$ 3,978	\$ -	\$ -	\$ -	\$ -
2720 CA STATE PRESCHOOL	\$ 2,923	\$ -	\$ -	\$ 6,108	\$ 6,108	\$ 6,108
3773 TITLE V ADELANTE GRANT	\$ 611,477	\$ 674,457	\$ 543,138	\$ 516,437	\$ 516,437	\$ 516,437
3774 TITLE V CONNECT GRANT	\$ -	\$ -	\$ 187,994	\$ 574,287	\$ 574,287	\$ 574,287
3780 TEACHING AMERICAN HISTORY EDUCATION	\$ -	\$ 843,203	\$ 238,438	\$ 1,083,891	\$ 1,083,891	\$ 1,083,891
4021 TEAM BASED LEARNING PEDAGOGY	\$ (27)	\$ -	\$ -	\$ -	\$ -	\$ -
4130 TANF	\$ 227,170	\$ 63,193	\$ 64,010	\$ 313,655	\$ 313,655	\$ 313,655
4240 EL CIVICS (AEFLA)	\$ 32,507	\$ 63,946	\$ 80,264	\$ 144,845	\$ 144,845	\$ 144,845
4250 EL CIVICS LL (AEFLA)	\$ 333,359	\$ 227,576	\$ 183,069	\$ 190,785	\$ 190,785	\$ 190,785
4920 CAL WORKS	\$ 25,733	\$ (297)	\$ (25,436)	\$ 377,034	\$ 377,034	\$ 377,034
5370 ADULT BASIC EDUCATION	\$ 509,624	\$ 578,866	\$ 408,744	\$ 520,778	\$ 520,778	\$ 520,778
TOTAL FEDERAL REVENUE	\$ 38,814,991	\$ 3,355,316	\$ 2,786,397	\$ 7,013,933	\$ 7,013,933	\$ 7,013,933



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 (03)

	FY 2021-2022		FY 2022-2023		FY 2023-2024		FY 2024-2025		FY 2025-2026		FY 2026-2027	
	Actuals	Final	Actuals	Final	Actuals	Final	Actuals	Final	Adopted	Budget	Tentative	Budget
STATE REVENUE												
0100 INSTRUCTION	\$ 26,632		\$ -		\$ -		\$ 149,161		\$ 149,161		\$ 149,161	
0600 STUDENT EQUITY-SUBTOTAL	\$ 2,801,234		\$ 5,818,039		\$ 5,130,877		\$ -		\$ -		\$ -	
0700 MATRICULATION-NONCREDIT	\$ -		\$ 74,765		\$ -		\$ -		\$ -		\$ -	
0800 GUIDED PATHWAYS	\$ 100,077		\$ 224,232		\$ 320,457		\$ 290,176		\$ 290,176		\$ 290,176	
1000 ADMINISTRATIVE	\$ 453,530		\$ 436,218		\$ 459,781		\$ 536,839		\$ 536,839		\$ 536,839	
1010 FOOD FOR THOUGH PANTRY	\$ 35,360		\$ -		\$ -		\$ 3,870		\$ 3,870		\$ 3,870	
1011 INCARCERATED STUDENT REENTRY PROGRAM	\$ -		\$ -		\$ -		\$ 231,337		\$ 231,337		\$ 231,337	
1030 COLLEGE CORPS DREAMER	\$ -		\$ 234,741		\$ 404,124		\$ 101,940		\$ 101,940		\$ 101,940	
1040 COLLEGE CORPS	\$ -		\$ 986,271		\$ 1,405,226		\$ 257,563		\$ 257,563		\$ 257,563	
1050 LBGTQ+	\$ -		\$ 2,805		\$ 12,478		\$ 11,716		\$ 11,716		\$ 11,716	
1060 BASIC SKILLS BLOCK GRANT 2007-08	\$ -		\$ 7,221		\$ -		\$ 136,621		\$ 136,621		\$ 136,621	
1081 BASIC SKILLS-PARTNERSHIP GRANT	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
1150 STRONG WORKFORCE PARTNERSHIP-LOCAL	\$ 1,274,768		\$ 719,252		\$ 349,723		\$ 18,922		\$ 18,922		\$ 18,922	
1151 STRONG WORKFORCE -REGIONAL	\$ 307,677		\$ 197,746		\$ 188,055		\$ -		\$ -		\$ -	
1152 REGIONAL CAREER PATHWAY	\$ 109,821		\$ 81,869		\$ -		\$ -		\$ -		\$ -	
1153 REGIONAL ICAPS	\$ 2,442		\$ 72,558		\$ -		\$ -		\$ -		\$ -	
1154 DEPUTY SECTOR NAVIGATOR	\$ -		\$ 44,188		\$ -		\$ -		\$ -		\$ -	
1157 REGIONAL EQUITY/RECOVERY PARTNERSHIP	\$ -		\$ 771		\$ 14,388		\$ 1,600		\$ 1,600		\$ 1,600	
1160 STRONG WORKFORCE PROGRAM- LOCAL	\$ -		\$ -		\$ 906,082		\$ 136,621		\$ 136,621		\$ 136,621	
1161 STRONG WORKFORCE- LOCAL	\$ -		\$ -		\$ 380,585		\$ 629,852		\$ 629,852		\$ 629,852	
STRONG WORKFORCE- LOCAL	\$ -		\$ -		\$ 333,216		\$ -		\$ -		\$ -	
1170 STRONG WORKFORCE REGIONAL 22-23	\$ -		\$ -		\$ 34,892		\$ -		\$ -		\$ -	
1172 STRONG WF REGIONAL FACULTY HUB-22-23	\$ -		\$ -		\$ 7,500		\$ -		\$ -		\$ -	
1173 STRONG WORKFORCE PROGRAM 23-24	\$ -		\$ -		\$ 9,670		\$ 315,766		\$ 315,766		\$ 315,766	
1300 HIGHER EDUCATION INNOVATION AWARDS	\$ 116,391		\$ 94,662		\$ 19,126		\$ 43,775		\$ 43,775		\$ 43,775	
1500 EOP&S	\$ 1,379,160		\$ 1,577,108		\$ 1,556,146		\$ 1,722,686		\$ 1,722,686		\$ 1,722,686	



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 (03)

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Tentative
	Final	Final	Final	Final	Budget	Budget
3702 CULTURALLY RESPONSIVE PEDAGOGY/PRACTICE	\$ -	\$ 2,136	\$ 122,431	\$ 142,893	\$ 142,893	\$ 142,893
3710 NSF RAPID PROTOTYPING	\$ -	\$ 3,900	\$ 6,070	\$ 17,435	\$ 17,435	\$ 17,435
3711 CULTURALLY COMPETENT FACULTY PD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3780 TEACHING AMERICAN HISTORY	\$ 214,268	\$ (214,268)	\$ -	\$ 1,083,891	\$ 1,083,891	\$ 1,083,891
3785 MESA-STEM	\$ -	\$ -	\$ 107,445	\$ 265,480	\$ 265,480	\$ 265,480
3853 NURSING-TUTOR-MENTOR	\$ -	\$ -	\$ 64,438	\$ 56,991	\$ 56,991	\$ 56,991
3880 DATA ON DEMAND TRAINING	\$ -	\$ -	\$ 2,053	\$ -	\$ -	\$ -
3920 NURSING PROGRAM ENROLLMENT	\$ 204,557	\$ 204,557	\$ 100,748	\$ 81,652	\$ 81,652	\$ 81,652
3950 ZERO TEXTBOOK COST	\$ (3,832)	\$ -	\$ 9,946	\$ 583	\$ 583	\$ 583
4110 CHILDCARE RESOURCES CENTER	\$ 15,780	\$ -	\$ 8,598	\$ -	\$ -	\$ -
4130 TANF	\$ -	\$ 199,761	\$ 202,732	\$ 313,655	\$ 313,655	\$ 313,655
4300 TAA	\$ 28,798	\$ -	\$ -	\$ -	\$ -	\$ -
4330 WORKFORCE INVESTMENT ACT	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
4820 CALWORKS	\$ 1,271,392	\$ 1,523,761	\$ 1,909,945	\$ 4,114,843	\$ 4,114,843	\$ 4,114,843
4920 CALWORKS LACO 03-04	\$ 286,989	\$ 308,904	\$ 304,306	\$ 377,034	\$ 377,034	\$ 377,034
5010 TTIP	\$ 830,859	\$ -	\$ -	\$ -	\$ -	\$ -
5320 ADULT EDUCATION BLOCK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6220 FY 00-01 ENERGY CONSERVATION FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6500 STATE INSTRUCTION EQUIPMENT	\$ 14,431	\$ -	\$ 1,410,073	\$ -	\$ -	\$ -
STATE REVENUE	\$ 14,229,537	\$ 27,398,875	\$ 29,350,460	\$ 19,110,161	\$ 19,110,161	\$ 19,110,161



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 (03)

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Tentative
	Final	Final	Final	Final	Budget	Budget
LOCAL REVENUE						
0000 COLLEGEWIDE	\$ (249,056)		\$ 6,571,213	\$ 859,138	\$ 859,138	\$ 859,138
0100 INSTRUCTION	\$ 391,956	\$ 254,009	\$ 288,735	\$ 149,161	\$ 149,161	\$ 149,161
0400 COMMUNITY SERVICE	\$ 239,817	\$ 257,758	\$ 153,800	\$ 69,862	\$ 69,862	\$ 69,862
1000 ADMINISTRATIVE	\$ 80,075	\$ 90,658	\$ 122,429	\$ 536,839	\$ 536,839	\$ 536,839
2050 ONE TIME NON-RESIDENT TUITION	\$ 421,492	\$ 382,100	\$ (1,939,750)	\$ -	\$ -	\$ -
2051 SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	\$ -	\$ -	\$ (600,000)	\$ 461,000	\$ 461,000	\$ 461,000
2101 LAEP	\$ -	\$ (3,703,618)	\$ (3,702,058)	\$ -	\$ -	\$ -
2720 CALIFORNIA STATE PRESCHOOL	\$ -	\$ -	\$ -	\$ 6,108	\$ 6,108	\$ 6,108
3100 STUDENT HEALTH SERVICES	\$ 603,512	\$ 576,863	\$ 679,480	\$ 660,243	\$ 660,243	\$ 660,243
3200 CAMPUS POLICE	\$ 2,909	\$ 12,143	\$ 15,489	\$ 7	\$ 7	\$ 7
3210 POLICE MOVING CITATION	\$ 1,434	\$ 3,512	\$ -	\$ -	\$ -	\$ -
3950 ZERO TEXTBOOK COST (ZTC)	\$ 3,832	\$ -	\$ -	\$ 583	\$ 583	\$ 583
4220 CHILDCARE CENTER-NON CREDIT	\$ 10,045	\$ -	\$ 173,926	\$ 300,281	\$ 300,281	\$ 300,281
5900 FOUNDATION CONTRIBUTIONS	\$ 173,620	\$ 200,754	\$ 2,606,968	\$ 923,518	\$ 923,518	\$ 923,518
5910 PUBLIC EDUCATION AND GOVT FEES	\$ 59,367	\$ 61,543	\$ 52,697	\$ 19,829	\$ 19,829	\$ 19,829
7000 BAJA FIELD STUDIES PROGRAM	\$ 34,583	\$ 61,088	\$ 61,845	\$ 33,450	\$ 33,450	\$ 33,450
8400 CHILD DEVELOPMENT CENTER	\$ 253,790	\$ 443,370	\$ 829,861	\$ 1,361,562	\$ 1,361,562	\$ 1,361,562
8512 CDC-LA UNIVERSAL PRESCHOOL	\$ -	\$ 19,660	\$ 19,000	\$ 12,887	\$ 12,887	\$ 12,887
TOTAL LOCAL REVENUE	\$ 2,027,376	\$ (1,340,160)	\$ 5,333,635	\$ 5,394,469	\$ 5,394,469	\$ 5,394,469
TOTAL REVENUES	\$ 55,071,904	\$ 29,414,031	\$ 37,470,492	\$ 31,518,562	\$ 31,518,562	\$ 31,518,562
Transfer In	\$ 1,500,026	\$ 3,734,113	\$ 2,067,333	\$ 4,497,182	\$ 4,497,182	\$ 4,497,182
Beginning Balance	\$ 4,156,978	\$ 3,468,362	\$ 5,238,720	\$ 29,982,889	\$ 29,982,889	\$ 29,982,889
Total Available	\$ 60,628,908	\$ 36,616,506	\$ 44,776,545	\$ 65,998,633	\$ 65,998,633	\$ 65,998,633



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 (03)

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Tentative
	Final	Final	Final	Final	Budget	Budget
EXPENDITURES						
TEACHERS, REGULAR	\$ 153,219	\$ 234,494	\$ 234,411	\$ 134,656	\$ 134,656	\$ 134,656
NON-CLASSROOM REGULAR	\$ 2,809,930	\$ 3,020,746	\$ 3,247,326	\$ 3,432,627	\$ 3,432,627	\$ 3,432,627
TEACHERS, HOURLY NON-CLASSROOM	\$ 1,569,943	\$ 452,982	\$ 198,901	\$ 305,531	\$ 305,531	\$ 305,531
HOURLY-NON-CLASSROOM	\$ 2,741,503	\$ 2,952,760	\$ 2,921,145	\$ 3,081,983	\$ 3,081,983	\$ 3,081,983
1000-CERTIFICATED SALARIES	\$ 7,274,595	\$ 6,660,982	\$ 6,601,783	\$ 6,954,798	\$ 6,954,797	\$ 6,954,797
NON-CLASSROOM REGULAR	\$ 2,879,296	\$ 3,034,175	\$ 3,285,371	\$ 2,835,785	\$ 2,835,785	\$ 2,835,785
INSTRUCTIONAL NON-REGULAR HOURLY, OTHER	\$ 1,261,510	\$ 1,247,009	\$ 1,344,369	\$ 1,068,001	\$ 1,068,001	\$ 1,068,001
NON-REGULAR, INSTRUCTIONAL, HC URLY	\$ 925,198	\$ 1,625,858	\$ 1,912,330	\$ 2,085,139	\$ 2,085,139	\$ 2,085,139
INSTRUCTIONAL, HOURLY	\$ 510,075	\$ 251,295	\$ 19,753	\$ 20,346	\$ 20,346	\$ 20,346
2000 - CLASSIFIED SALARIES	\$ 5,576,079	\$ 6,158,337	\$ 6,561,823	\$ 6,009,271	\$ 6,009,271	\$ 6,009,271
EMPLOYEE BENEFITS	\$ 4,385,069	\$ 4,421,793	\$ 5,307,378	\$ 4,439,875	\$ 4,439,875	\$ 4,439,875
4000 SUPPLIES & MATERIALS				\$ 14,159	\$ 14,159	\$ 14,159
4100 TEXTBOOKS	\$ 11,361	\$ 334,781	\$ 277,031	\$ 394,722	\$ 394,722	\$ 394,722
4200 OTHER BOOKS		\$ 619	\$ 378			
4300 INSTRUCTIONAL SUPPLIES	\$ 1,150,904	\$ 1,143,634	\$ 1,305,036	\$ 1,268,532	\$ 1,268,532	\$ 1,268,532
4400 INSTRUCTIONAL MEDIA SUPPLIES	\$ 6,531	\$ 13,236	\$ 4,678	\$ 5,915	\$ 5,915	\$ 5,915
4500 OTHER SUPPLIES AND MATERIALS	\$ (55)	\$ 4,964	\$ 516	\$ 3,687	\$ 3,687	\$ 3,687
4550 SUPPLIES & MATERIALS	\$ 235,435	\$ (47,092)				
4590 OTHER SUPPLIES	\$ 1,013,140	\$ 1,071,119	\$ 1,095,595	\$ 1,233,055	\$ 1,233,055	\$ 1,233,055
4591 TESTING MATERIALS	\$ (5,250)	\$ (7,825)	\$ (4,370)	\$ (23,748)	\$ (23,748)	\$ (23,748)
4710 FOOD	\$ 51,504	\$ 144,076	\$ 343,458	\$ 213,647	\$ 213,647	\$ 213,647
TOTAL SUPPLIES AND MATERIALS	\$ 2,463,570	\$ 2,557,512	\$ 3,022,322	\$ 3,109,967	\$ 3,109,967	\$ 3,109,967

Section 6



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
STUDENT FINANCIAL AID FUND - 09
SECTION 9

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual Final	Actual Final	Actual Final	Actual Final	Adopted Budget	Tentative Budget
INCOME AND BEGINNING BALANCE						
Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0
INCOME						
1500 EOP&S	\$1,081,160	\$1,334,168	\$1,677,951	\$1,856,536	\$2,000,000	\$2,000,000
1501 Next Up/Foster Youth	\$0	\$12,000	\$122,297	\$179,170	\$200,000	\$200,000
1510 CARE	\$65,274	\$100,677	\$128,485	\$176,000	\$200,000	\$200,000
1600 PELL	\$18,723,147	\$20,312,621	\$26,247,018	\$33,882,668	\$36,300,000	\$36,000,000
1700 SEOG	\$532,800	\$481,986	\$597,000	\$541,990	\$500,000	\$500,000
2100 Cal Grants	\$3,855,963	\$3,744,717	\$4,092,019	\$5,049,563	\$5,015,000	\$5,000,000
2102 Chafee Foster Youth Grant	\$0	\$2,500	\$66,282	\$43,718	\$46,000	\$50,000
2300 Student Success Grant	\$2,804,366	\$6,519,169	\$7,444,918	\$10,362,520	\$12,000,000	\$11,000,000
2301 Financial Aid Loans	\$1,622,353	\$2,524,452	\$3,423,342	\$4,462,276	\$5,585,000	\$5,000,000
2304 California College Promise	\$709,417	\$662,032	\$548,834	\$559,520	\$600,000	\$600,000
Total Income	\$29,394,480	\$35,694,322	\$44,348,146	\$57,113,961	\$62,446,000	\$60,550,000
TOTAL INCOME AND BEGINNING BALANCE	\$29,394,480	\$35,694,322	\$44,348,146	\$57,113,961	\$62,446,000	\$60,550,000
EXPENDITURE AND OTHER OUTGO						
EXPENDITURES						
1500 EOP&S	\$1,081,160	\$1,334,168	\$1,677,951	\$1,856,536	\$2,000,000	\$2,000,000
1501 Next Up/Foster Youth	\$0	\$12,000	\$122,297	\$179,170	\$200,000	\$200,000
1510 CARE	\$65,274	\$100,677	\$128,485	\$176,000	\$200,000	\$200,000
1600 PELL	\$18,723,147	\$20,312,621	\$26,247,018	\$33,882,668	\$36,300,000	\$36,000,000
1700 SEOG	\$532,800	\$481,986	\$597,000	\$541,990	\$500,000	\$500,000
2100 Cal Grants	\$3,855,963	\$3,744,717	\$4,092,019	\$5,049,563	\$5,015,000	\$5,000,000
2102 Chafee Foster Youth Grant	\$0	\$2,500	\$66,282	\$43,718	\$46,000	\$50,000
2300 Student Success Grant	\$2,804,366	\$6,519,169	\$7,444,918	\$10,362,520	\$12,000,000	\$11,000,000
2301 Financial Aid Loans	\$1,622,353	\$2,524,452	\$3,423,342	\$4,462,276	\$5,585,000	\$5,000,000
2304 California College Promise	\$709,417	\$662,032	\$548,834	\$559,520	\$600,000	\$600,000
Total Expenditures	\$29,394,480	\$35,694,322	\$44,348,146	\$57,113,961	\$62,446,000	\$60,550,000
7900 Reserve for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES AND CONTINGENCY	\$29,394,480	\$35,694,322	\$44,348,146	\$57,113,961	\$62,446,000	\$60,550,000

Section 7



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
FUND 15 - CAPITAL PROJECTS

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Total Actuals	Adopted Budget	Tentative Budget
REVENUE							
0000 Interest Income	\$ -	\$ (252,335)	\$ 339,646	\$ 466,055	\$ 288,187	\$ 300,000	\$ 300,000
6470 Scheduled Maintenance	\$ -	\$ 6,382,495	\$ 10,626,932	\$ (7,658,404)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 6,130,160	\$ 10,966,578	\$ (7,192,349)	\$ 288,187	\$ 300,000	\$ 300,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 243,822	\$ 200,176	\$ 6,308,396	\$ 16,278,419	\$ 7,423,371	\$ 7,423,371	\$ 7,423,371
Total Income and Beginning Balance	\$ 243,822	\$ 6,330,336	\$ 17,274,974	\$ 9,086,070	\$ 7,711,558	\$ 7,723,371	\$ 7,723,371
EXPENDITURES							
6240 Sch Maint - Roof Repair	\$ -	\$ -	\$ 190,269	\$ (57,621)	\$ -	\$ -	\$ 1,000,000
6241 Sch Maint - Energy Mgmt	\$ -	\$ -	\$ 155,189	\$ 499,889	\$ 13,695	\$ -	\$ 500,000
6242 Sch Maint - Interior/Exterior Lighting	\$ -	\$ -	\$ 76,557	\$ 62,267	\$ -	\$ -	\$ 500,000
6243 Sch Maint - Lighting Improvement Upgrade	\$ -	\$ -	\$ 35,650	\$ 113,147	\$ 219,895	\$ 300,000	\$ 500,000
6244 Sch Maint - Emergency Lighting	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 500,000
6245 Sch Maint - Auditorium Window Replace	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
6246 Sch Maint - ADA Upgrade	\$ -	\$ -	\$ 442,091	\$ (323,801)	\$ 12,500	\$ 50,000	\$ -
6247 Sch Maint - Chiller Upgrade	\$ -	\$ -	\$ 38,800	\$ 846,850	\$ -	\$ -	\$ 1,000,000
6248 Sch Maint - Exterior Building Paint	\$ -	\$ -	\$ 14,000	\$ 39,395	\$ 37,179	\$ 50,000	\$ 1,000,000
6470 Scheduled Maintenance	\$ 43,647	\$ 21,940	\$ 35,000	\$ 397,573	\$ -	\$ 400,000	\$ -
7541 Measure GC - Series A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 43,647	\$ 21,940	\$ 996,556	\$ 1,662,699	\$ 283,269	\$ 800,000	\$ 5,000,000
7300 Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7900 Reserve for Contingencies	\$ 200,175	\$ 6,308,396	\$ 16,278,419	\$ 7,423,371	\$ 7,428,319	\$ 6,923,371	\$ 2,723,371
TOTAL EXPENDITURES AND CONTINGENCY	\$ 243,822	\$ 6,330,336	\$ 17,274,975	\$ 9,086,070	\$ 7,711,588	\$ 7,723,371	\$ 7,723,371

Section 8



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
 Self Insurance Fund (18)

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual Final	Actual Final	Actual Final	Adopted Budget	Tentative Budget
INCOME AND BEGINNING BALANCE					
Total New Income	\$120,323	\$174,382	\$87,932	\$90,000	\$0
Transfers In	\$2,750,000	\$2,750,000	\$4,350,000	\$2,750,000	\$3,315,000
Total Income	\$2,870,323	\$2,924,382	\$4,437,932	\$2,840,000	\$3,315,000
Beginning Balance	\$48,185	\$271,480	\$413,896	\$1,443,058	\$656,058
TOTAL INCOME AND BEGINNING BALANCE	\$2,918,508	\$3,195,862	\$4,851,828	\$4,283,058	\$3,971,058
Expenditures					
3409 Employee Benefits	\$544,268	\$581,328	\$633,504	\$650,000	\$650,000
3609 Workers' Compensation	\$1,387,658	\$1,402,286	\$1,419,474	\$1,600,000	\$1,600,000
3790 Retiree Benefits	\$25,489	\$32,623	\$63,839	\$65,000	\$65,000
4590 Supplies and Materials	\$5,684	-	\$0	\$0	\$0
5410 Fire & Theft Insurance	\$312,799	\$312,068	\$374,680	\$385,000	\$0
5420 Liability Insurance	\$237,999	\$316,365	\$744,931	\$750,000	\$1,400,000
5430 Fidelity Insurance	\$129,199	\$128,897	\$167,343	\$170,000	\$0
5890 Other Expense	\$752	\$5,769	\$3,652	\$4,000	\$0
6420 Capital Outlay	\$3,180	\$2,631	\$1,347	\$3,000	\$0
Total Expenditures	\$2,647,028	\$2,781,967	\$3,408,770	\$3,627,000	\$3,715,000
Interfund Transfers					
Reserved for Contingency	\$271,480	\$413,896	\$1,443,058	\$656,058	\$256,058
TOTAL EXPENDITURES AND CONTINGENCY	\$2,918,508	\$3,195,863	\$4,851,828	\$4,283,058	\$3,971,058

Section 9



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
PROFESSIONAL DEVELOPMENT FUND - 59

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual Final	Actual Final	Actual Final	Actual Final	Current Budget	Tentative Budget
INCOME AND BEGINNING BALANCE						
Beginning Balance	\$280,738	\$709,135	\$678,090	\$1,012,743	\$701,498	\$701,548
INCOME						
8658 ETP	\$751,984	\$43,000	\$1,020,704	\$599,370	\$800,000	\$850,000
8830 Contract Services	\$600,604	\$733,430	\$371,725	\$312,370	\$400,000	\$400,000
8860 Interest	\$2,790	\$16,480	\$14,480	\$8,316	\$3,000	\$3,000
8862 Interest FMV	-\$27,808	\$0	\$0	\$0	\$0	\$0
8893 Donations to PDC	\$0	\$0	\$3,000	\$10,000	\$10,000	\$10,000
Total Income	\$1,327,570	\$792,910	\$1,409,909	\$930,056	\$1,213,000	\$1,263,000
TOTAL INCOME AND BEGINNING BALANCE	\$1,608,308	\$1,502,045	\$2,087,999	\$1,942,799	\$1,914,498	\$1,964,548
EXPENDITURE AND OTHER OUTGO						
EXPENDITURES						
8000 Administrative	\$481,052	\$500,980	\$677,107	\$850,656	\$821,650	\$669,250
0100 Instruction	\$0	-\$1,802	-\$7,503	-\$2,725	\$0	\$0
1290 Donations to PDC	\$4,795	\$4,750	\$9,996	\$14,173	\$15,000	\$15,000
2380 ETP Multi-Skills 2001-03	\$19,006	\$3,512	\$0	\$0	\$0	\$0
2390 ETP	\$394,320	\$316,515	\$810	\$0	\$0	\$0
2420 ETP	\$0	\$0	\$394,846	\$379,196	\$0	\$0
2430 ETP	\$0	\$0	\$0	\$0	\$376,300	\$480,000
Total Expenditures	\$899,173	\$823,955	\$1,075,256	\$1,241,300	\$1,212,950	\$1,164,250
NET REVENUE	\$428,397	-\$31,045	\$334,653	-\$311,244	\$50	\$98,750
BEGINNING FUND BALANCE	\$280,738	\$709,135	\$678,090	\$1,012,743	\$701,498	\$701,548
ENDING FUND BALANCE - 7900	\$709,135	\$678,090	\$1,012,743	\$701,498	\$701,548	\$800,298
TOTAL EXPENDITURES AND CONTINGENCY	\$1,608,308	\$1,502,045	\$2,087,999	\$1,942,799	\$1,914,498	\$1,964,548

Section 10



GLENDALE COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET
FUND 70 - CAPITAL PROJECTS SUMMARY
MEASURE GC GENERAL OBLIGATION BOND

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Total Actuals	Total Actuals	Total Actuals	Actuals	Adopted Budget	Tentative Budget
REVENUE						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 920,960	\$ 2,916,954	\$ 2,584,201	\$ 1,127,206	\$ 1,400,000	\$ 200,000
Interest FMV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 920,960	\$ 2,916,954	\$ 2,584,201	\$ 1,127,206	\$ 1,400,000	\$ 200,000
Transfers In						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income and Beginning Balance	\$ 180,755,836	\$ 128,761,922	\$ 78,997,512	\$ 41,388,296	\$ 17,521,773	\$ 6,246,773
Total Income and Beginning Balance	\$ 181,676,796	\$ 131,678,876	\$ 81,581,713	\$ 42,515,502	\$ 18,921,773	\$ 6,446,773
EXPENDITURES						
2000 Classified Salaries	\$ 218,136	\$ 215,136	\$ 239,364	\$ 278,680	\$ 280,000	\$ -
3000 Employee Benefits	\$ 132,620	\$ 138,668	\$ 156,327	\$ 169,169	\$ 175,000	\$ -
4000 Supplies and Materials	\$ 5,818	\$ 390,365	\$ 1,302,926	\$ 34,260	\$ -	\$ -
5000 Other Contract Services	\$ 2,200,567	\$ 1,224,258	\$ 1,318,466	\$ 472,304	\$ 220,000	\$ 200,000
6000 Capital Outlay	\$ 48,678,544	\$ 50,432,341	\$ 32,281,204	\$ 17,858,223	\$ 12,000,000	\$ -
6420 Equipment	\$ 1,679,189	\$ 280,595	\$ 4,895,130	\$ 6,181,093	\$ -	\$ -
Total Expenditures	\$ 52,914,874	\$ 52,681,363	\$ 40,193,417	\$ 24,993,729	\$ 12,675,000	\$ 200,000
7300 Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7900 Reserve for Contingencies	\$ 128,761,922	\$ 78,997,512	\$ 41,388,296	\$ 17,521,773	\$ 6,246,773	\$ 6,246,773
TOTAL EXPENDITURES AND CONTINGENCY	\$ 181,676,796	\$ 131,678,875	\$ 81,581,713	\$ 42,515,502	\$ 18,921,773	\$ 6,446,773