

FINAL BUDGET

2011 – 2012

Compton Community College District

**Office of the CEO
October 7, 2011**

COMPTON COMMUNITY COLLEGE DISTRICT
EL CAMINO COLLEGE COMPTON CENTER
2011-2012 ADMINISTRATORS

ADMINISTRATION

Dr. Keith Curry	Interim Chief Executive Officer
Ms. Barbara Perez	Vice President, El Camino College Compton Center
Mr. Daniel Villanueva	Chief Business Officer
Ms. Rachelle Sasser	Dean, Human Resources

DEANS

Dr. Susan Dever	Dean, Academic Programs
Ms. Wanda Morris	Dean, Health & Human Services
Dr. Rodney Murray	Dean, Career Technology Education
Ms. Valarie O'Guynn	Interim Dean, Student Services
Mr. David Vakil	Interim Associate Dean, Academic Affairs

DIRECTORS,
MANAGERS

Ms. Patricia Bonacic	Director, CalWorks
Mr. Robert Butler	Director, Special Programs and Services
Ms. Shirley Edwards	Director, Child Development
Mr. Robert Graham	Manager of Accounting
Mr. Reuben James	Director, Fiscal Affairs
Ms. Martinez, Elizabeth	Interim Director of EOP&S/CARE
Mr. Albert Olguin	Director of Athletics
Ms. Mytha Pascual	Director, Financial Aid
Mr. Gerald Sequeira	Director, Admission & Records
Mr. Macheo Shabaka	Director, TRIO Programs
Mr. Ricky Shabazz	Director, Outreach and School Relations
Mr. Wayne Ward	Manager of Facilities, Maintenance & Operations

Friday, October 7, 2011



Special Trustee
Compton Community College District

Serving the Communities of
Compton, Lynwood, Paramount
and Willowbrook, as well as
portions of Athens, Bellflower,
Carson, Downey, Dominguez,
Lakewood, Long Beach, and South
Gate.

The proposed 2011-12 Compton Community College District Final Budget is submitted for your review and approval. This year we launch our inaugural edition of the Budget Book. The Budget Book includes the 2011-12 budget for all funds and other important information.

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The budget is based upon the information currently available from the California Community Colleges Chancellor's Office. The State budget may be modified after the December 15 state revenue calculations are completed. If changes need to be made to the Compton Community College District budget, it will be brought back to the Special Trustee for consideration.

KEITH CURRY, Ed.D
Chief Executive Officer

The 2011-2012 fiscal year brings major challenges to the Compton Community College District. These difficulties have impacted the level of academic and student support services the El Camino College Compton Center is able to provide to residents of our community.

THOMAS E. HENRY
Special Trustee

El Camino College Compton Center will be funded for 6,000 Full Time Equivalent Students (FTES) for 2011-12. This is a significant reduction from the 7,000 FTES served in 2010-11. The 6,000 target FTES provides for the Center to offer 1,462 course sections. If the State fiscal situation does not improve, the District will have an additional 2.3% reduction to the budget, further reducing the number of course sections available to students.

As part of the 2011-2012 budget development process, the District is required to meet Education Code Section 84362 (known as the Fifty Percent Law). The Fifty Percent Law requires that all California community college districts spend at least half of their "current expenses of education" for "direct cost of classroom instruction". For the 2011-2012 fiscal year, the Compton Community College District is working to meet the Fifty Percent Law requirement.

The 2011-2012 Compton Community College District Final Budget does maintain a reserve at the minimum 5% level as advised by the State.

Sincerely,

A handwritten signature in black ink, appearing to be 'Keith Curry', written over a horizontal line.

Keith Curry
Interim CEO
Compton Community College District

COMPTON COMMUNITY COLLEGE DISTRICT

Thomas E. Henry
Interim Special Trustee

BOARD OF TRUSTEES

Lorraine Cervantes
Compton
Area 1

Charles Davis
Compton
Area 1

John P. Hamilton, Ed.D
Carson
Area 2

Andres Ramos
Lynwood
Area 3

Deborah Sims-Leblanc, DPA
Paramount
Area 4

Vacant
Student Trustee

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Compton Community College District & El Camino College Compton Center

2011-2012 UNDERLYING BUDGET ASSUMPTIONS

The proposed Final Budget reflects the information available at this time from the California Community Colleges' System Office. Updates are expected from the State throughout the fall. It is anticipated that additional adjustments may be required, and those will be submitted to the Special Trustee for approval.

- I. **Basic revenue and expense assumptions:**
 - A. Projected beginning balance: \$1,600,000.
 - B. Estimated local, state and other revenue: \$32,300,000.
 - C. Target reserve for contingencies and ending fund balance: \$2,477,740 (7.7%) of budgeted expenditures.
 - D. Budget for the GASB "pay as you go" costs for Retiree Benefits: \$595,287.
 - E. No budgeted growth or COLA funds.
 - F. Budget General State Apportionment in alignment with generating 6,000 FTES.
 - G. Budget all step and column increases of approximately \$300,000.
 - H. Budget for the addition of new positions. including:
 - i. Systems Librarian
 - ii. Child Development Instructor
 - iii. Chemistry Instructor
 - iv. HVAC Instructor
 - v. Financial Aid Supervisor
 - I. Budget to fill the following vacant positions:
 - i. Automotive Collision and Repair Instructor
 - ii. Vocational Instructional Tool Room Attendant
 - iii. Financial Aid Technician (Restricted funds)
 - J. The line of credit payment in the amount of \$1,292,420 will be paid from unrestricted general funds.
 - K. Budget for projected utility increase of 10%.
 - L. Guidelines regarding reliance on the line of credit:
 1. Expenses directly associated with State Trusteeship, for example annual administrative fee to El Camino; and FCMAT charges for periodic reviews; as well as payment for the Perkins Loan settlement with the U.S. Department of Education (\$978,000).
 - M. Budget includes the Police Services Contract with El Camino College (\$1,300,000). This expense is included in the Personnel and Contracted services.
 - N. Provide one-time categorical budget augmentations in response to reductions by granting agencies for the Special Resource Center, EOPS/CARE, and Matriculation programs.
 - O. For the 2011-2012 fiscal year, the Compton Community College District is working to meet the Fifty Percent Law requirement

The proposed Final Budget also reflects the collegial and consultative efforts of the Planning and Budget Committee, division deans and department staff to develop a strategic and meaningful financial plan for 2011-2012. As a "living" document, it represents a starting point that will be referenced, adjusted and evaluated throughout the fiscal year.



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 General Fund - Unrestricted Revenue
 Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL REVENUE	2010 - 2011 ACTUAL REVENUE	2011 - 2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	4,022,487	2,635,648	4,476,803
	ADJUSTMENT	(622,557)	(1,228,586)	(2,876,803)
	ADJUSTED BEGINNING BALANCE JULY 1	<u>3,399,930</u>	<u>1,407,062</u>	<u>1,600,000</u>
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	7,419	0	0
8191	Indirect Costs	0	50,631	15,002
	TOTAL FEDERAL REVENUE	<u>7,419</u>	<u>50,631</u>	<u>15,002</u>
STATE REVENUE				
8606	Part-time Faculty Salary	70,491	70,491	70,491
8607	Part-time Faculty Insurance	309	336	0
8610	General Apportionment	24,359,713	28,540,654	26,598,622
8614	Enroll Fee Admin 2%	23,935	33,311	38,415
8621	Indirect Cost State Revenue	0	1,000	0
8670	State Tax Subventions	31,940	30,480	29,000
8679	Other State Tax Subventions	71	68	70
8680	State -Lottery	798,734	969,338	798,000
8682	State Mandated Costs	0	103,651	0
8690	Other State Revenues/Indirect	131,109	0	0
8699	Other Miscellaneous State Rev	0	(307)	336
	TOTAL STATE REVENUE	<u>25,416,302</u>	<u>29,749,022</u>	<u>27,534,934</u>
LOCAL REVENUE				
8811	Secured Roll Tax Allocation	3,351,810	3,312,562	3,312,562
8812	Supplemental Roll Tax	32,909	44,283	30,000
8813	Unsecured Roll Tax All	96,685	102,703	100,000
8816	Prior Years Taxes	287,424	115,962	250,000
8817	ERAF	133,010	72,749	100,000
8818	Pen. & Interest on Del	140,751	0	0
8819	Redevelopment Agency F	38,871	30,216	0
8850	Rental And Leases	172,077	102,154	50,000
8858	Insurance Payment- Com	9,682	0	0
8860	Interest And Investment	130,375	115,710	100,000
8874	Enrollment Fees	1,178,273	1,279,794	630,000
8879	Transcripts	13,868	6,694	4,000
8880	Non Resident Fees	60,741	99,897	50,000
8881	Parking Fees	0	0	4,000



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
General Fund - Unrestricted Revenue
Summary By Object

8885	Out of Country Tuition	291,671	109,801	80,000
8890	Other Local Income/Indirect	<u>60,767</u>	<u>440,937</u>	<u>0</u>
	TOTAL LOCAL REVENUE	<u>5,998,914</u>	<u>5,833,462</u>	<u>4,710,562</u>
	TOTAL REVENUE - ALL SOURCES	<u>31,422,635</u>	<u>35,633,115</u>	<u>32,260,498</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>34,822,565</u>	<u>37,040,177</u>	<u>33,860,498</u>



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 General Fund - Unrestricted Expenses
 Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL EXPENSES	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 PROPOSED ADOPTED
EXPENSES				
ACADEMIC SALARIES				
1000	Certificated Salaries	16,609	0	0
1100	Instructional Salaries/Regular	5,648,853	5,630,000	5,692,100
1200	Non Instructional Salaries/Regular	2,568,028	2,417,405	2,486,322
1300	Instructional Salaries Other	3,645,837	4,580,804	3,448,000
1400	Non Instructional Salaries Other	186,944	294,854	318,764
	TOTAL ACADEMIC SALARIES	12,066,271	12,923,063	11,945,186
CLASSIFIED SALARIES				
2100	Non Instructional Salaries Regular	4,648,438	4,710,177	4,423,089
2200	Non-STRS Instructors	464,154	568,748	618,354
2300	Non Instructional Salaries Non Reg	787,903	937,474	524,562
2400	Instructional Aide	0	95,531	129,300
	TOTAL CLASSIFIED SALARIES	5,900,495	6,311,930	5,695,305
EMPLOYEE BENEFITS				
3100	State Teachers' Retirement System	926,924	967,636	951,503
3200	Public Employees Retirement System	511,202	601,378	586,754
3300	Social Security Survivors Disability	614,574	663,563	556,772
3400	Health and Welfare	1,922,898	1,740,431	1,809,500
3500	Unemployment Insurance	54,618	141,915	110,898
3600	Workers' Compensation Insurance	500,326	540,211	503,898
3900	Retiree Benefits	399,421	595,288	595,287
	TOTAL EMPLOYEE BENEFITS	4,929,963	5,250,422	5,114,612
BOOKS, SUPPLIES AND MATERIALS				
4000	Books and Supplies	0	0	4,445
4200	Other Books	0	1,025	0
4300	Instructional Supplies	221,338	213,861	225,144
4400	Non Instructional Repair Parts	60,116	78,667	75,742
4500	Non Instructional Supplies	362,265	340,963	280,004
4600	Gasoline	19,267	18,713	23,328
4700	Food/Food Supplies	3,695	3,075	6,000
	TOTAL BOOKS, SUPPLIES AND MAT.	666,681	656,304	614,663



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
General Fund - Unrestricted Expenses
Summary By Object

CONTRACT SERVICES AND OPERATING EXPENSES				
5000	Othr Operating Exp and Services	0	14,640	0
5100	Contract for Personal Services	2,174,995	2,216,772	2,697,856
5200	Travel, Conference and Training	114,141	100,220	121,504
5300	Dues and Memberships	42,440	30,328	37,697
5400	Insurance	96,378	91,169	103,189
5500	Utilities and Housekeeping Services	965,168	963,078	1,068,000
5600	Contracts, Rentals, and Repairs	672,927	507,348	596,153
5700	Legal, Elections, and Audit Expense	584,765	350,683	370,224
5800	Othr Srvc, Postage, and Advertising	893,026	943,012	772,272
5900	Miscellaneous	57,370	245,298	45,218
	TOTAL CONTRACT SERVICES	5,601,210	5,462,548	5,812,113
CAPITAL OUTLAY				
6100	Site Improvements	14,825	0	198,000
6200	Buildings	6,270	0	0
6300	Library Books	38,479	64,485	65,000
6400	Equipment	618,850	249,687	232,879
	TOTAL CAPITAL OUTLAY	678,424	314,172	495,879
OTHER OUTGO				
7000	Other Outgo	1,292,420	1,294,935	1,300,000
7100	Holding Account	0	0	50,000
7300	Interfund Transfers Out	1,046,453	350,000	315,000
7600	Other Payments To/For Students	5,000	0	40,000
	TOTAL OTHER OUTGO	2,343,873	1,644,935	1,705,000
	TOTAL EXPENDITURES LESS CONTINGENCY	32,186,917	32,563,374	31,382,758
7900	Reserve for Contingencies	0	0	877,740
	GRAND TOTAL EXPENDITURES	32,186,917	32,563,374	32,260,498
	TOTAL ENDING BALANCE/RESERVES	2,635,648	4,476,803	1,600,000
	GRAND TOTAL - EXPENDITURES/ENDING	34,822,565	37,040,177	33,860,498



COMPTON COMMUNITY COLLEGE
2011-12 PROPOSED FINAL BUDGET
General Fund - Restricted Revenue
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL REVENUE	2010-2011 ACTUAL REVENUE	2011-2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	1,242,888	1,317,561	2,260,772
	ADJUSTMENTS	22,565	17,864	0
	TOTAL B BAL. AND ADJUSTMENTS	1,265,453	1,335,425	2,260,772
REVENUE				
FEDERAL REVENUE				
8120	TRIO - Upward Bound-HEA-3181	352,337	2,398	381,007
8120	TRIO - Upward Bound Math/Sci-3182	213,394	2,398	232,770
8120	Federal Work Study-HEA-7621	123,205	155,130	151,881
8140	TANF-TANF-6405	111,103	117,664	117,664
8140	TANF-TANF-6405	0	(5,789)	0
8140	TANF-CDC Prg-TANF-7716	64,902	54,923	0
8170	VATEA Admin.-1102	156,126	0	0
8170	VTEA-Vocational&TechED Act-1102	81,257	0	0
8190	Foster Care Ed-Othr Fed Rev-1251	126,646	130,353	130,847
8190	EGADNP-Other Federal Rev-2233	42,044	0	0
8190	DHS Mentoring Prgm-2239	90,948	0	0
8190	DSPS-Other Federal Revenues-3101	16,939	26,420	0
8190	TRIO - Upward Bound-3181	4,102	406,902	0
8190	TRIO - Upward Bound Math/Sci-3182	2,763	229,603	0
8191	Other Federal Income	188,158	9,689	22,515
	TOTAL FEDERAL REVENUES	1,573,924	1,129,691	1,036,684
STATE REVENUE				
8620	EGADNP-Cat. Apporntmnts-2233	196,840	141,548	0
8620	Cap. Bldg for Nursing Prgm-2235	23,833	0	0
8620	TTIP Library Auto -Cat. App.-2616	38,720	0	0
8620	Instructional Equip Block Gmt-2699	248,187	0	0
8620	DSPS-Categorical. App.-3101	144,160	143,057	143,221
8620	DSPS-Categorical. App.-3101	408	0	0
8620	Basic Skills --Compton-Cat.-3841	93,168	99,029	94,013
8620	Basic Skills --Compton-Cat.-3841	4,045	17,078	0
8620	Basic Skills --Compton-Cat.-3841	0	93,168	0
8620	EOPS-Cat. Apporntmnts-4700	80,289	71,813	0
8620	EOPS-Cat. Apporntmnts-4700	655,726	510,808	714,004
8620	EOPS CARE-Categorical. App-4750	690,664	707,555	404,906
8620	EOPS CARE-Categorical. App-4750	302,294	370,773	0
8620	Faculty & Staff Diversity Carr-5011	818	43,184	0
8620	Articulation-Cat. Apporntmnts-6226	1,254	0	0
8620	Matric-Cat. Apporntmnts-6250	170,956	158,643	159,738
8620	CalWORKs-Cat Apporntmnts-6406	341,439	351,073	351,454
8620	BFAP Aug.-Cat Apporntmnts-7625	206,677	188,221	214,150
8650	YESS Grant- Categorical Prog-6411	22,500	19,007	22,500
	TOTAL STATE REVENUES	3,221,978	2,914,957	2,103,986



COMPTON COMMUNITY COLLEGE
2011-12 PROPOSED FINAL BUDGET
General Fund - Restricted Revenue
Summary By Object

LOCAL REVENUE				
8820	First Year Experience/Grants-1024	39,900	0	0
8820	DHS Mentoring Pro.-Grants-2239	(106,825)	260,937	90,000
8820	DPSS-Contrib., Gifts, Grants-6408	132,059	135,668	136,000
8824	Allied Health-Grant Contrib.-2229	471	0	0
8824	EGADNP-Grant Contributions-2233	128,285	0	0
8860	Interest & Investment Income-0000	4,715	1,090	0
8881	Parking Fees-0000	82,609	271,006	8,000
8890	Other Local Income/IndirectCst-0000	5,130	0	0
8890	Schol. /Awards-Other Local In.-0180	15,198	3,342	0
8890	DPSS-Other Local Income-6408	3,816	0	0
TOTAL LOCAL REVENUES		305,358	672,043	234,000
TOTAL REVENUE - ALL SOURCES		5,101,260	4,716,691	3,374,670
TOTAL BEG. BALANCE AND REVENUE		6,366,713	6,052,116	5,635,442



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 General Fund - Restricted Expenses
 Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL EXPENSES	2010-2011 ACTUAL EXPENSES	2011-2012 PROPOSED ADOPTED
EXPENSES				
ACADEMIC SALARIES				
1100	Regular Schedule, Teaching	23,833	0	0
1200	Regular Schedule, Non-Teaching	542,814	452,574	438,298
1300	Other Schedule, Teaching	256,840	128,530	41,565
1400	Other Schedule, Non-Teaching	279,918	189,834	91,808
	TOTAL ACADEMIC SALARIES	1,103,405	770,938	571,671
CLASSIFIED SALARIES				
2100	Full Time	1,023,777	990,880	1,054,082
2200	Instructional Aides, Full Time	48,567	22,766	32,000
2300	Student Help, Hourly, and Overtime	415,394	341,304	252,674
2400	Instructional Aide, Other, Direc	0	12,244	0
	TOTAL CLASSIFIED SALARIES	1,487,738	1,367,194	1,338,756
EMPLOYEE BENEFITS				
3100	State Teachers Retirement	72,489	52,556	44,048
3200	Public Employees Retirement System	108,558	110,494	144,558
3300	Social Security - OASDI & Medicare	286,170	95,007	114,478
3400	Health and Welfare	48,866	212,916	219,840
3500	Unemployment Insurance	6,640	13,197	10,629
3600	Workers' Compensation Insurance	65,341	55,457	50,396
3800	Alternate Retirement Plan	0	0	0
	TOTAL EMPLOYEE BENEFITS	588,064	539,627	583,949
SUPPLIES AND MATERIALS				
4100	Text Books	37,360	28,492	2,300
4300	Instructional Supplies	68,744	6,663	8,500
4400	Repair Parts and Supplies	4,929	0	39,596
4500	Non-Instructional Supplies	92,718	122,482	61,008
4700	Food/Food Supplies	4,333	681	1,000
	TOTAL SUPPLIES AND MATERIALS	208,084	158,318	112,404
CONTRACTED SERVICES AND OPERATING EXPENSES				
5000	Other Operating Expenses & Services	1,954	0	0
5100	Personal Services/Indirect Costs	118,786	92,618	125,017
5200	Travel, Conference, and In-Service	36,364	29,612	34,850
5300	Dues And Memberships	766	1,332	1,600
5600	Contracts, Rentals and Repairs	50,131	8,049	11,000
5800	Other Services, Postage, Advertising	128,580	134,096	80,928
5900	Repro Services	6,615	11,972	7,540
	TOTAL CONTRACTED SERVICES	343,196	277,679	260,935



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
General Fund - Restricted Expenses
Summary By Object

CAPITAL OUTLAY				
6100	Sites and Improvements	10,328	0	0
6200	Buildings	2,265	0	0
6400	Equipment	477,847	72,746	17,877
	TOTAL CAPITAL OUTLAY	490,440	72,746	17,877
OTHER OUTGO				
7500	Student Financial Aide	66,343	28,207	0
7600	Other Payments To/For Students	761,882	576,635	489,078
	TOTAL OTHER OUTGO	828,225	604,842	489,078
	TOTAL EXPENSES	5,049,152	3,791,344	3,374,670
	NET ENDING BALANCE/RESERVES	1,317,561	2,260,772	2,260,772
	GRAND TOTAL - EXP/EB/RESERVES	6,366,713	6,052,116	5,635,442



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
General Fund - Line of Credit Revenue
Summary by Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL REVENUE	2010 - 2011 ACTUAL REVENUE	2011 - 2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	6,693,513.00	5,747,670.00	2,655,163.00
	ADJUSTMENT	0.00	(911,960.00)	1,482,549.00
	ADJUSTED BEGINNING BALANCE JULY 1	<u>6,693,513.00</u>	<u>4,835,710.00</u>	<u>4,137,712.00</u>
	LOCAL REVENUE			
8860	Interest and Investment	89,472.00	38,570.00	30,000.00
	TOTAL LOCAL REVENUE	<u>89,472.00</u>	<u>38,570.00</u>	<u>30,000.00</u>
	TOTAL REVENUE - ALL SOURCES	89,472.00	38,570.00	30,000.00
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>6,782,985.00</u></u>	<u><u>4,874,280.00</u></u>	<u><u>4,167,712.00</u></u>



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 General Fund - Line of Credit Expenses
 Summary by Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL EXPENSES	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 PROPOSED ADOPTED
EXPENSES				
	ACADEMIC SALARIES			
1200	Non Instructional Salaries Regular	0.00	417,661.00	0.00
	TOTAL ACADEMIC SALARIES	<u>0.00</u>	<u>417,661.00</u>	<u>0.00</u>
	EMPLOYEE BENEFITS			
3300	Old Age Survivors Disability	0.00	5,766.00	0.00
3370	Medicare Non Instructional	0.00	2,516.00	0.00
3531	SUI Non Instructional	0.00	1,387.00	0.00
3630	WC Non Instructional	0.00	3,891.00	0.00
	TOTAL EMPLOYEE BENEFITS	<u>0.00</u>	<u>13,560.00</u>	<u>0.00</u>
	BOOKS, SUPPLIES, AND MATERIALS			
4320	Instructional Supplies/Lottery	0.00	(946.00)	0.00
	TOTAL BOOKS, SUPPLIES, AND MAT.	<u>0.00</u>	<u>(946.00)</u>	<u>0.00</u>
	CONTRACT SERVICES AND OPERATING EXPENSES			
5100	Contract for Personal Services	303,364.00	1,174,919.00	978,000.00
5700	Legal, Election, and Audit Expense	645,951.00	564,030.00	0.00
5800	Other Services, Postage, and Adv.	86,000.00	49,893.00	0.00
	TOTAL CONTRACT SERVICES	<u>1,035,315.00</u>	<u>1,788,842.00</u>	<u>978,000.00</u>
	OTHER OUTGO			
7300	Interfund Transfers Out	0.00	0.00	0.00
7900	Reserve for Contingency	0.00	0.00	0.00
	TOTAL OTHER OUTGO	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GRAND TOTAL EXPENDITURES		<u>1,035,315.00</u>	<u>2,219,117.00</u>	<u>978,000.00</u>
TOTAL ENDING BALANCE AND RESERVES		<u>5,747,670.00</u>	<u>2,655,163.00</u>	<u>3,189,712.00</u>
GRAND TOTAL - EXPENDITURES/ENDING BAL.		<u>6,782,985.00</u>	<u>4,874,280.00</u>	<u>4,167,712.00</u>



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
Capital Outlay Fund - Revenue
Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL REVENUE	2010 - 2011 ACTUAL REVENUE	2011 - 2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	1,156,827.00	1,822,982.00	(667,036.00)
	ADJUSTMENT	0.00	(914,862.00)	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	<u>1,156,827.00</u>	<u>908,120.00</u>	<u>(667,036.00)</u>
Revenue				
8612	PY Adjustment	0.00	50,589.00	0.00
8819	Redevelopment Fund A	0.00	0.00	25,000.00
8650	Reimbursable Categorical Programs	0.00	473,164.00	58,481,000.00
8690	Other State Revenue	1,120,595.00	116,160.00	0.00
	TOTAL STATE REVENUE	<u>1,120,595.00</u>	<u>639,913.00</u>	<u>58,506,000.00</u>
	LOCAL REVENUE			
8860	Interest and Investment Income	21,369.00	13,905.00	20,000.00
8890	Other Local Income/Indirect Cost	1,190,737.00	3,189.00	0.00
	TOTAL LOCAL REVENUE	<u>1,212,106.00</u>	<u>17,094.00</u>	<u>20,000.00</u>
	INCOMING TRANSFERS			
8900	MATCHING BOND CONTRIBUTION	0.00	0.00	11,033,943.00
	TOTAL INCOMING TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>11,033,943.00</u>
	TOTAL REVENUE - ALL SOURCES	<u>2,332,701.00</u>	<u>657,007.00</u>	<u>69,559,943.00</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>3,489,528.00</u>	<u>1,565,127.00</u>	<u>68,892,907.00</u>



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 Capital Outlay Fund - Expenses
 Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL EXPENSES	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 PROPOSED ADOPTED
EXPENSES				
BOOKS, SUPPLIES AND MATERIALS				
4450	Repairs Parts and Supplies	0.00	600.00	0.00
4556	Non-Instructional Software	0.00	96,479.00	0.00
	TOTAL BOOKS, SUPPLIES AND MAT.	0.00	97,079.00	0.00
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Personal and Contract Services	165,295.00	0.00	4,200,000.00
5200	Travel and Conference Expenses	374.00	0.00	5,000.00
5600	Rents, Leases, and Repairs	54,591.00	259,587.00	15,000.00
5700	Legal/Regulatory Expenses	46,824.00	0.00	175,000.00
5800	Oth Contracted Services	0.00	15,742.00	0.00
	TOTAL CONTRACT SERVICES	267,084.00	275,329.00	4,395,000.00
CAPITAL OUTLAY				
6100	Sites and Site Improvement	228,432.00	0.00	49,149,907.00
6200	Buildings	1,076,989.00	1,452,626.00	13,348,000.00
6400	Equipment	94,041.00	407,129.00	0.00
	TOTAL CAPITAL OUTLAY	1,399,462.00	1,859,755.00	62,497,907.00
OTHER OUTGO				
7900	Reserve for Contingencies	0.00	0.00	2,000,000.00
	TOTAL OTHER OUTGO	0.00	0.00	2,000,000.00
GRAND TOTAL EXPENSES		1,666,546.00	2,232,163.00	68,892,907.00
TOTAL ENDING BALANCE AND RESERVES		1,822,982.00	(667,036.00)	0.00
GRAND TOTAL - EXPENSES/EB/RESERVES		3,489,528.00	1,565,127.00	68,892,907.00



COMPTON COMMUNITY COLLEGE
2011-12 PROPOSED FINAL BUDGET
General Obligation Bond Fund - Revenue
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL INCOME	2010 - 2011 ACTUAL INCOME	2011-2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	1,275,660.00	13,375,004.00	11,870,463.00
	ADJUSTMENT	0.00	(120,457.00)	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	1,275,660.00	13,254,547.00	11,870,463.00
REVENUE				
STATE REVENUE				
8650	Reimbursable Categorical Prog	0.00	1,237,626.00	0.00
		0.00	1,237,626.00	0.00
LOCAL REVENUE				
8860	Interest And Investment Income	169,941.00	167,176.00	100,000.00
8890	Other Local Income Revenue	0.00	0.00	2,200,000.00
	TOTAL LOCAL REVENUE	169,941.00	167,176.00	2,300,000.00
INCOMING TRANSFERS				
8940	Sale of Bonds	15,003,497.00	0.00	0.00
	TOTAL INCOMING TRANSFER	15,003,497.00	0.00	0.00
	TOTAL REVENUE	15,173,438.00	1,404,802.00	2,300,000.00
	TOTAL BEGINNING BALANCE AND REVENUE	16,449,098.00	14,659,349.00	14,170,463.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
General Obligation Bond Fund - Expenses
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL EXPENSES	2010 - 2011 ACTUAL EXPENSES	2011-2012 PROPOSED ADOPTED
EXPENSES				
SUPPLIES AND MATERIALS				
4500	Noninstructional Supplies	1,893.00	20.00	0.00
	TOTAL SUPPLIES AND MATERIALS	1,893.00	20.00	0.00
CONTRACTED SERVICES				
5100	Personal and Contract Services	1,427,959.00	1,076,561.00	1,349,247.00
5200	Travel and Conference Expenses	700.00	0.00	0.00
5400	Insurance	20.00	0.00	0.00
5600	Rents, Leases, and Repairs	4,945.00	5,230.00	0.00
5800	Other Services And Expenses	360,000.00	152,373.00	0.00
5850	Postage	332.00	68.00	0.00
	TOTAL CONTRACTED SERVICES	1,793,956.00	1,234,232.00	1,349,247.00
CAPITAL OUTLAY				
6100	Site Improvements	0.00	0.00	34,541.00
6200	Buildings	1,257,313.00	1,554,634.00	1,034,500.00
6400	Equipment	20,932.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	1,278,245.00	1,554,634.00	1,069,041.00
OTHER OUTGO				
7300	Interfund Transfer Out - Bond Match	0.00	0.00	11,033,943.00
	TOTAL OTHER OUTGO	0.00	0.00	11,033,943.00
TOTAL EXPENSES		3,074,094.00	2,788,886.00	13,452,231.00
NET ENDING BALANCE/RESERVES		13,375,004.00	11,870,463.00	718,232.00
GRAND TOTAL - (EB/RESERVES/EXPENSES)		16,449,098.00	14,659,349.00	14,170,463.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
Child Development Fund - Revenue
Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL REVENUE	2010 - 2011 ACTUAL REVENUE	2011 - 2012 PROPOSED ADOPTED
	BEGINNING BALANCE JULY 1	127,589.00	98,269.00	130,728.00
	ADJUSTMENT	(60,029.00)	0.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	<u>67,560.00</u>	<u>98,269.00</u>	<u>130,728.00</u>
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	65,492.00	58,546.00	60,000.00
8199	Federal Grant Income Fund 12	0.00	458.00	0.00
	TOTAL FEDERAL REVENUE	<u>65,492.00</u>	<u>59,004.00</u>	<u>60,000.00</u>
STATE REVENUE				
8622	Child Development Revenue	579,982.00	720,845.00	700,000.00
8650	Reimbursable Categorical Program	28,988.00	12,500.00	12,500.00
	TOTAL STATE REVENUE	<u>608,970.00</u>	<u>733,345.00</u>	<u>712,500.00</u>
LOCAL REVENUE				
8860	Interest and Investment Income	1,437.00	1,825.00	2,000.00
8871	Child Development Services	20,473.00	9,335.00	9,000.00
	TOTAL LOCAL REVENUE	<u>21,910.00</u>	<u>11,160.00</u>	<u>11,000.00</u>
	TOTAL REVENUE - ALL SOURCES	<u>696,372.00</u>	<u>803,509.00</u>	<u>783,500.00</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>763,932.00</u>	<u>901,778.00</u>	<u>914,228.00</u>



COMPTON COMMUNITY COLLEGE
 2011-2012 PROPOSED FINAL BUDGET
 Child Development Fund - Expenses
 Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2009 - 2010 ACTUAL EXPENSES	2010 - 2011 ACTUAL BUDGET	2011 - 2012 PROPOSED ADOPTED
EXPENSES				
ACADEMIC SALARIES				
1200	Directors	56,719.00	63,207.00	54,920.00
	TOTAL ACADEMIC SALARIES	56,719.00	63,207.00	54,920.00
CLASSIFIED SALARIES				
2100	Non Instructional Salaries Regular	320,641.00	372,293.00	333,821.00
2200	Non-STRS Instructors	72,910.00	9,062.00	50,626.00
2300	Non Instruct. Salaries Non Regular	17,779.00	12,023.00	24,609.00
2400	Instructional Aides, Other	0.00	67,883.00	70,336.00
	TOTAL CLASSIFIED SALARIES	411,330.00	461,261.00	479,392.00
EMPLOYEE BENEFITS				
3100	State Teachers' Retirement System	4,680.00	5,215.00	4,531.00
3200	PERS	31,216.00	39,861.00	43,597.00
3300	Old Age Survivors Disability	28,549.00	32,104.00	31,171.00
3400	Health and Welfare	74,386.00	89,364.00	105,000.00
3500	Unemployment Insurance	1,379.00	3,916.00	1,356.00
3600	Workers' Compensation Insurance	13,222.00	14,508.00	12,429.00
	TOTAL EMPLOYEE BENEFITS	153,432.00	184,968.00	198,084.00
BOOKS, SUPPLIES AND MATERIALS				
4100	Textbooks	998.00	844.00	1,000.00
4200	Other Books	4,838.00	4,977.00	4,000.00
4300	Instructional Supplies	3,490.00	1,029.00	1,300.00
4500	Non Instructional Supplies	28,090.00	32,849.00	29,367.00
	TOTAL BOOKS, SUPPLIES AND MAT.	37,416.00	39,699.00	35,667.00
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Indirect Costs	0.00	1,000.00	0.00
5200	Travel, Conference and Training	0.00	0.00	1,000.00
5600	Maintenance Contracts	0.00	2,331.00	0.00
5800	Other Services, Postage, and Ads	4,057.00	15,532.00	9,437.00
	TOTAL CONTRACT SERVICES	4,057.00	18,863.00	10,437.00
OTHER OUTGO				
7600	Other Payments To/For Students	2,709.00	3,052.00	5,000.00
7900	Reserve for Contingencies	0.00	0.00	0.00
	TOTAL OTHER OUTGO	2,709.00	3,052.00	5,000.00
TOTAL EXPENDITURES LESS CONTINGENCY		665,663.00	771,050.00	783,500.00
7900	Reserve for Contingencies	98,269.00	130,728.00	130,728.00
GRAND TOTAL EXPENDITURES		763,932.00	901,778.00	914,228.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
 Property and Liability Self Insurance Fund - Revenues
 Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL INCOME	2010-2011 ACTUAL INCOME	2011-2012 PROPOSED ADOPTED
BEGINNING BALANCE JULY 1		0.00	7,867.00	33,932.00
ADJUSTMENT		0.00	0.00	0.00
ADJUSTED BEGINNING BALANCE JULY 1		0.00	7,867.00	33,932.00
Revenue				
LOCAL REVENUE				
8860	Interest and Investment Income	403.00	30.00	0.00
TOTAL LOCAL REVENUE		403.00	30.00	0.00
INCOMING TRANSFERS				
8900	Incoming Transfers	320,453.00	350,000.00	315,000.00
TOTAL INCOMING TRANSFER		320,453.00	350,000.00	315,000.00
TOTAL REVENUE - ALL SOURCES		320,856.00	350,030.00	315,000.00
TOTAL BEGINNING BALANCE AND REVENUE		320,856.00	357,897.00	348,932.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
Property and Liability Self Insurance Fund - Expenses
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL EXPENSES	2010-2011 ACTUAL EXPENSES	2011-2012 PROPOSED ADOPTED
EXPENDITURES				
CONTRACTED SERVICES				
5100	Personal and Contract Services	0.00	0.00	0.00
5400	Insurance	312,989.00	323,965.00	315,000.00
5600	Rents, Leases, and Repairs	0.00	0.00	0.00
5800	Other Services And Expenses	0.00	0.00	0.00
5850	Postage	0.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	312,989.00	323,965.00	315,000.00
OTHER OUTGO				
7900	Reserve For Contingencies	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
TOTAL EXPENDITURES		312,989.00	323,965.00	315,000.00
NET ENDING BALANCE/RESERVES		7,867.00	33,932.00	33,932.00
GRAND TOTAL - (EB/RESERVES/EXPENSES)		320,856.00	357,897.00	348,932.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
Worker's Compensation Self Insurance Fund - Revenue
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL INCOME	2010-2011 ACTUAL INCOME	2011-2012 PROPOSED ADOPTED
BEGINNING BALANCE JULY 1		5,631.00	41,110.00	76,456.00
ADJUSTMENT		0.00	0.00	0.00
ADJUSTED BEGINNING BALANCE JULY 1		5,631.00	41,110.00	76,456.00
REVENUE				
LOCAL REVENUE				
8830	Contract Services	558,687.00	0.00	0.00
8860	Interest and Investment Income	15,531.00	18,079.00	0.00
TOTAL LOCAL REVENUE		574,218.00	18,079.00	0.00
INCOMING TRANSFERS				
8900	Incoming Transfers	300,000.00	647,954.00	500,000.00
TOTAL INCOMING TRANSFER		300,000.00	647,954.00	500,000.00
TOTAL REVENUE - ALL SOURCES		874,218.00	666,033.00	500,000.00
TOTAL BEGINNING BALANCE AND REVENUE		879,849.00	707,143.00	576,456.00



COMPTON COMMUNITY COLLEGE
2011-2012 PROPOSED FINAL BUDGET
Worker's Compensation Self Insurance Fund - Expenses
Summary By Object

Account Number (Object)	Object Code Description	2009-2010 ACTUAL EXPENSES	2010-2011 ACTUAL EXPENSES	2011-2012 PROPOSED ADOPTED
EXPENSES				
CONTRACTED SERVICES				
5100	Personal and Contract Services	4,400.00	0.00	0.00
5200	Travel and Conference Expenses	0.00	0.00	0.00
5400	Insurance	834,339.00	630,687.00	500,000.00
5600	Rents, Leases, and Repairs	0.00	0.00	0.00
5800	Other Services And Expenses	0.00	0.00	0.00
5850	Postage	0.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	838,739.00	630,687.00	500,000.00
CAPITAL OUTLAY				
6100	Site Improvements	0.00	0.00	0.00
6200	Buildings	0.00	0.00	0.00
6400	Equipment	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
OTHER OUTGO				
7900	Reserve For Contingencies	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
TOTAL EXPENSES		838,739.00	630,687.00	500,000.00
NET ENDING BALANCE/RESERVES		41,110.00	76,456.00	76,456.00
GRAND TOTAL - (EB/RESERVES/EXPENSES)		879,849.00	707,143.00	576,456.00

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APPENDIX

BASE REVENUE

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 72 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is received from three sources:

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

The amount of enrollment fees and property taxes estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees or property taxes received are higher than originally estimated, the State reduces that district's apportionment correspondingly.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed on the basis of three factors:

- Foundation Revenues;
- Credit FTES Revenues;
- Non-Credit FTES Revenues.

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2008-09 base funding rates were \$4565 for Credit FTES and \$2745 for Non-credit FTES. The 2011-12 estimated COLA rate has not been determined by the State and for budget purposes is presumed to be 0%.

The Base Revenue for 2011-12 was computed based on 6,000 credit FTES and 50 non-credit FTES. While the District's FTES had grown in the past year to a level of 6,495 the California Community College System Office reduced each college's FTES to an amount that could be fully funded by the reduced State budget.

Planning and Budgeting Committee

The Planning and Budget Committee (PBC) serves as the steering committee for campus-wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the District. The PBC ensures that all plans are developed using data from program review and are linked to the Center's mission statement and strategic initiatives. The PBC makes recommendations with respect to all global Center and District planning and budgeting issues. The PBC reports all committee activities to the campus community.

Responsibilities

Planning

- Review and discuss outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and other plans.
- Review and discuss planning process to make sure that programs plans were submitted in a timely fashion and that prioritization of goals and objectives took place.
- Review and discuss linkage between program plans and Center's mission statement, strategic initiatives, and program reviews.

Budgeting

- Review and discuss annual Preliminary, Tentative, and Final Budget proposals and assumptions.
- Review and discuss District revenues and expenditures.
- Review and discuss long-range financial forecasting and planning.
- Review and discuss proposed midyear cuts/budget augmentation proposals and their linkage to budget and planning.

Communication

- Provide recommendations to the CEO and VP Compton Center regarding District planning and budgeting activities.
- Regularly inform the Center and District communities of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the Center and District communities.

Budgeted Positions - General Fund Unrestricted
 CEO/Special Trustee

Description	CEO	Special Trustee	Grand Total
Admin. Asst. to CEO	1.00		1.00
CEO	1.00		1.00
Executive Asst. to the CEO		1.00	1.00
Special Trustee		1.00	1.00
Grand Total	2.00	2.00	4.00

Budgeted Positions - General Funds Unrestricted
Academic Affairs

Department	V.P. Academic Affairs	Behavioral & Social Sciences	Childhood Education	Business	Fine Arts	Humanities
Admin. Asst.						
Athletic Fac. & Eqpmt. Tech.						
Catalog/Scheduling Spclst	1.00					
Crtfd. Athletic Trainer						
Dean	2.00					
Director	0.50					
Director of Athletics						
Extended Learning Coordinator	1.00					
Instructional Assoc.						
Instructional Asst.						1.00
Instructor	1.50	5.40	1.80	7.00	4.00	16.75
IT/Telecommunications Tech.						
Laboratory Tech.						
Library Assistant						
Research Analyst	1.00					
Senior Library Clerk						
Sr. Admin Asst.	1.00					
Sr. Admin. Asst.	1.00					
Toolroom Attdt.						
Voc. Tech. Toolroom Attdt.						
Grand Total	9.00	5.40	1.80	7.00	4.00	17.75

Budgeted Positions - General Funds Unrestricted
Academic Affairs

Department	I&T Division	Automotive Technology	Construction Technology	Natural Sciences	Life Sciences	Mathematical Sciences
Admin. Asst.						
Athletic Fac. & Eqpmt. Tech.						
Catalog/Scheduling Spclst						
Crtfd. Athletic Trainer						
Dean						
Director						
Director of Athletics						
Extended Learning Coordinator						
Instructional Assoc.			1.00			
Instructional Asst.			1.00			
Instructor	6.20			7.75		8.80
IT/Telecommunications Tech.						
Laboratory Tech.					2.00	
Library Assistant						
Research Analyst						
Senior Library Clerk						
Sr. Admin Asst.						
Sr. Admin. Asst.						
Toolroom Attdt.		1.00				
Voc. Tech. Toolroom Attdt.		1.00				
Grand Total	6.20	2.00	2.00	7.75	2.00	8.80

Budgeted Positions - General Funds Unrestricted
Academic Affairs

Department	Mathematics	Health Sciences and Athletics	Recreation	Nursing	Div Office Instr. Services	Learning Center
Admin. Asst.			1.00			
Athletic Fac. & Eqpmt. Tech.			1.00			
Catalog/Scheduling Spclst						
Crtfd. Athletic Trainer			1.00			
Dean				1.00		
Director						
Director of Athletics			1.00			
Extended Learning Coordinator						
Instructional Assoc.						
Instructional Asst.	1.00			1.00		2.00
Instructor		3.00		9.00	2.00	
IT/Telecommunications Tech.						
Laboratory Tech.	1.00					
Library Assistant					1.00	
Research Analyst						
Senior Library Clerk					1.00	
Sr. Admin Asst.				1.00		
Sr. Admin. Asst.						
Toolroom Attdt.						
Voc. Tech. Toolroom Attdt.						
Grand Total	2.00	3.00	4.00	12.00	4.00	2.00

Budgeted Positions - General Funds Unrestricted
Academic Affairs

Department	Academic Senate	Grand Total
Admin. Asst.		1.00
Athletic Fac. & Eqpmt. Tech.		1.00
Catalog/Scheduling Spclst		1.00
Crtfd. Athletic Trainer		1.00
Dean		3.00
Director		0.50
Director of Athletics		1.00
Extended Learning Coordinator		1.00
Instructional Assoc.		1.00
Instructional Asst.		6.00
Instructor	1.00	74.20
IT/Telecommunications Tech.		-
Laboratory Tech.		3.00
Library Assistant		1.00
Research Analyst		1.00
Senior Library Clerk		1.00
Sr. Admin Asst.		2.00
Sr. Admin. Asst.		1.00
Toolroom Attdt.		1.00
Voc. Tech. Toolroom Attdt.		1.00
Grand Total	1.00	101.70

Budgeted Positions - General Fund Unrestricted
 Student Services

Department	DSPS	Counseling	EOP&S District Match	Copy Center	Student Recruitment Project
Admin. Asst.					
Administrative Assistant					
CFP-3 Program Specialist					
Dean					
Director			1.00		
Director- Admissions and Records					
Director of CalWorks	0.50				
Director- Outreach/School Relations					1.00
Director Special Services					
Enroll Servs Supervisor					
Financial Aid Coordinator					
Financial Aid Supervisor					
Instructor	1.00				
Printer				1.00	
Records Specialist					
Sr. Admin Asst.		1.00			
Student Life Specialist					
Grand Total	1.50	1.00	1.00	1.00	1.00

Budgeted Positions - General Fund Unrestricted
Student Services

Department	Admissions/Recors Office	Counseling Office	Div Office-Student Serv/EnrollMg	Financial Aid	BFAP Augmentation
Admin. Asst.				1.00	
Administrative Assistant					
CFP-3 Program Specialist				1.00	
Dean			1.00		
Director					
Director- Admissions and Records	1.00				
Director of CalWorks					
Director- Outreach/School Relations					
Director Special Services					
Enroll Servs Supervisor	1.00				
Financial Aid Coordinator				1.00	2.00
Financial Aid Supervisor					1.00
Instructor		6.00			
Printer					
Records Specialist	4.00				
Sr. Admin Asst.					
Student Life Specialist					
Grand Total	6.00	6.00	1.00	3.00	3.00

Budgeted Positions - General Fund Unrestricted
 Student Services

Department	Student Affairs	Grand Total
Admin. Asst.		1.00
Administrative Assistant	1.00	1.00
CFP-3 Program Specialist		1.00
Dean		1.00
Director		1.00
Director- Admissions and Records		1.00
Director of CalWorks		0.50
Director- Outreach/School Relations		1.00
Director Special Services	1.00	1.00
Enroll Servs Supervisor		1.00
Financial Aid Coordinator		3.00
Financial Aid Supervisor		1.00
Instructor		7.00
Printer		1.00
Records Specialist		4.00
Sr. Admin Asst.		1.00
Student Life Specialist	1.00	1.00
Grand Total	3.00	27.50

Budgeted Positions - General Fund Unrestricted
Administrative Services

Department	Copy Center	Adminstration	Fiscal Services	Information Technology Service	Human Resources	Grounds
Account Clerk			1.00			
Accountant			3.00			
Accounting Supervisor			1.00			
Accounting Tech.			2.00			
Carpenter/Locksmith						
CBO			1.00			
Dean					1.00	
Director of Fiscal Affairs			1.00			
Event Coordinator/Scheduler			1.00			
Human Resources Rep.					2.00	
Human Resources Splst.					2.00	
Info. Systems Engineer				1.00		
Instructor					1.00	
IT/Telecommunications Tech.				1.00		
Mail Clerk/Switchboard Operator						
Manager- Facilities, Maint, & Oper.						
Manager of Accounting			1.00			
Painter						
Payroll Specialist			2.00			
Printer	1.00					
Purchasing Agent			1.00			
Purchasing Technician			1.00			
Senior Groundskeeper						1.00
Shipping & Receiving Assistant						
Sr. Admin Asst.		1.00				
Sr. Admin Asst. to CBO			1.00			
Sr. Admin. Asst.						
Sr. Info. Technology Technician				1.00		
Utility Maint. Supervisor						
Utility Maint. Worker						
Grand Total	1.00	1.00	16.00	3.00	6.00	1.00

Budgeted Positions - General Fund Unrestricted
 Administrative Services

Department	Operations	Operations	Carpenter Shop	Mailroom	Paint Shop	Campus Police Department
Account Clerk						
Accountant						
Accounting Supervisor						
Accounting Tech.						
Carpenter/Locksmith			1.00			
CBO						
Dean						
Director of Fiscal Affairs						
Event Coordinator/Scheduler						
Human Resources Rep.						
Human Resources Splst.						
Info. Systems Engineer						
Instructor						
IT/Telecommunications Tech.						
Mail Clerk/Switchboard Operator				1.00		
Manager- Facilities, Maint, & Ope	1.00					
Manager of Accounting						
Painter					1.00	
Payroll Specialist						
Printer						
Purchasing Agent						
Purchasing Technician						
Senior Groundskeeper						
Shipping & Receiving Assistant		1.00				
Sr. Admin Asst.						
Sr. Admin Asst. to CBO						
Sr. Admin. Asst.						1.00
Sr. Info. Technology Technician						
Utility Maint. Supervisor	2.00					
Utility Maint. Worker	17.00					
Grand Total	20.00	1.00	1.00	1.00	1.00	1.00

Budgeted Positions - General Fund Unrestricted
 Administrative Services

Department	Grand Total
Account Clerk	1.00
Accountant	3.00
Accounting Supervisor	1.00
Accounting Tech.	2.00
Carpenter/Locksmith	1.00
CBO	1.00
Dean	1.00
Director of Fiscal Affairs	1.00
Event Coordinator/Scheduler	1.00
Human Resources Rep.	2.00
Human Resources Splst.	2.00
Info. Systems Engineer	1.00
Instructor	1.00
IT/Telecommunications Tech.	1.00
Mail Clerk/Switchboard Operator	1.00
Manager- Facilities, Maint, & Oper	1.00
Manager of Accounting	1.00
Painter	1.00
Payroll Specialist	2.00
Printer	1.00
Purchasing Agent	1.00
Purchasing Technician	1.00
Senior Groundskeeper	1.00
Shipping & Receiving Assistant	1.00
Sr. Admin Asst.	1.00
Sr. Admin Asst. to CBO	1.00
Sr. Admin. Asst.	1.00
Sr. Info. Technology Technician	1.00
Utility Maint. Supervisor	2.00
Utility Maint. Worker	17.00
Grand Total	53.00

Budgeted Positions - General Fund Restricted

Description	TRIO - Upward Bound	TRIO - Upward Bound Math/Scien	Foster Care Ed	DSPS	TRIO	TRIO - Upward Bound
Adapted Computer Tech Spclst				1.00		
Admin. Asst.				1.00		
Administrative Assistant					1.00	
CFP 3- Program Tech.						
CFP1- A Program Assistant						
CFP1-A Program Assistant						
CFP-2 Prog. Tech.			1.00			
CFP-2 Program Tech.						
CFP-2 Program Technician						
CFP3- Program Specialist						2.00
CFP3-Prgm Spclst						1.00
Counseling						
Director	0.50	0.50				
Director of CalWorks						
Director of Financial Aid						
EOP&S Coordinator						
Outreach Specialist						
Research Analyst						
Grand Total	0.50	0.50	1.00	2.00	1.00	3.00

Budgeted Positions - General Fund Restricted

Description	Basic Skills	EOPS	EOP&S District Match	EOPS CARE	TANF	CalWORKs
Adapted Computer Tech Spcl:						
Admin. Asst.						
Administrative Assistant					1.00	
CFP 3- Program Tech.						
CFP1- A Program Assistant						
CFP1-A Program Assistant		0.60				1.00
CFP-2 Prog. Tech.					1.00	1.00
CFP-2 Program Tech.						
CFP-2 Program Technician						
CFP3- Program Specialist						
CFP3-Prgrm Spclst			0.40	0.50		
Counseling		3.00				
Director						
Director of CalWorks						0.50
Director of Financial Aid						
EOP&S Coordinator		0.75				
Outreach Specialist		0.75				
Research Analyst	0.50					
Grand Total	0.50	5.10	0.40	0.50	2.00	2.50

Budgeted Positions - General Fund Restricted

Description	DPSS	Title V-Activity 1	BFAP Augmentation	Grand Total
Adapted Computer Tech Spcl:				1.00
Admin. Asst.				1.00
Administrative Assistant				2.00
CFP 3- Program Tech.	1.00			1.00
CFP1- A Program Assistant			1.00	1.00
CFP1-A Program Assistant				1.60
CFP-2 Prog. Tech.				3.00
CFP-2 Program Tech.			2.00	2.00
CFP-2 Program Technician		1.00		1.00
CFP3- Program Specialist				2.00
CFP3-Prgrm Spclst				1.90
Counseling				3.00
Director				1.00
Director of CalWorks				0.50
Director of Financial Aid			1.00	1.00
EOP&S Coordinator				0.75
Outreach Specialist				0.75
Research Analyst				0.50
Grand Total	1.00	1.00	4.00	25.00

Budgeted Positions - Child Development

Description	CDC	Child Development Center Local	Grand Total
Administrative Assistant		1.00	1.00
CFP-2 Program Technician	1.00		1.00
Cook	1.00		1.00
Director	0.50		0.50
Pre-School Teacher	7.00		7.00
Grand Total	9.50	1.00	10.50

FIVE-YEAR CAPTIAL CONSTRUCTION PLAN 2011-2015

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2011-2015 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2011-12	Learning Resource Center	\$15,120,809
	MIS Building Upgrade	\$10,950,000
2012-13	Infrastructure Replacement Phase 1	\$36,204,000
2013-14	Infrastructure Replacement Phase 2	\$18,696,000
	Allied Health Renovation	\$10,946,000
2014-15		
2015-16	Instructional Building 1 Replacement	\$17,336,000

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**FEES – ENROLLMENT
1984-85 THROUGH 2011**

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree Eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum

FULL-TIME FACULTY OBLIGATION

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the 1997 year, the Consultation Council proposed a revision to the regulations to include non-instructional faculty* as part of this goal. Regulations to incorporate this revision were adopted by the board of Governors. If the obligation is not met, the apportionment will be reduced by the statewide average of faculty replacement cost for each position below the obligation number.

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement**</u>
2006	81.4	112.2	84.7%	\$60,289
2007	35.4	91	76.2%	\$60,289
2008	22.40	84.00	66.08%	\$60,289
2009	22.40	79.00	55.4%	\$63,798
2010	22.4	82.3	52.3%	\$66,801
2011	N/A***	N/A	N/A	N/A

* Regulations were revised during the 1997-98 fiscal year to include non-instructional faculty effective fall 1998.

** Based on second period apportionment report.

*** Obligation for Fall 2011 has not been determined yet.

N/A Not Available

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Memberships

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education. Listed below are organization memberships approved for the 2011-2012 fiscal year.

	<u>Estimated Fee</u>
3C4A Membership Application	\$125.00
American Library Association	\$300.00
California Community College Athletic Association Women's Soccer	\$75.00
California Community College Athletic Directors Association	\$100.00
California Community College League	\$1,500.00
California Community College League	\$9,413.00
California Community College Men's Basketball Coaches Association (CCMBCA)	\$350.00
California Community College Soccer Coaches Association – Men's	\$75.00
California Community College Soccer Coaches Association – Women's	\$75.00
California Community College Women's Basketball Coaches Association (CCMBCA)	\$200.00
California Football Coaches	\$145.00
California Library Association	\$250.00
Community College Facility Coaches	\$825.00
Cooperative Organization for the Development of Employee Selection	\$1,850.00
National Institute for Staff Organization	\$995.00
National Association of Student Financial Aid Administrators (NASFAA)	\$1,332.00
Paramount Chamber of Commerce	\$144.00
Personnel Commission Association of Southern California	\$40.00
President Round Table	\$500.00
South Coast Conference	\$5,200.00
Southern California Football Coaches	\$1,800.00

RESIDENT FTES BY DIVISION
FALL/SPRING

DIVISION	<u>2010-11</u>
Behavioral & Social Sciences	735
Business Education	233
Fine Arts	421
Health Sciences & Athletics	421
Humanities	811
Industry & Technology	742 *
Learning Resources Center	575
Mathematical Sciences	665
Natural Sciences	750
<hr/>	
Total	<u><u>5,352</u></u>

* Includes FTES from:

Paramedic Program	0
In-Service & Affiliate Training Program	0
Industrial Emerg Council	0

Total	<hr/> <u><u>0</u></u>
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SUMMER

DIVISION	<u>2010</u>
Behavioral & Social Sciences	73
Business Education	20
Fine Arts	67
Health Sciences & Athletics	42
Humanities	160
Industry & Technology	55
Instructional Services	192
Mathematical Sciences	171
Natural Sciences	186
<hr/>	
Total	<u><u>966</u></u>

* Includes High School
Sports Program FTES

0

**Compton Community College District
Guiding Principles for Planning & Budgeting
Spring 2011**

In light of the current budget uncertainties, the recommendations/decisions we must make will be difficult. It is important that the Compton Community College District the Compton Community Educational Center in maintaining student access, along with a fiscally responsible long-term vision. The following principles will guide the Compton Community College District 2011-2012 Budget Planning Process:

1. Student learning and student success is key to every recommendation/decision.
2. As we will not be able to offer the same number of programs and class sections, nor and the same level of student support services, reductions will be achieved by assessing all programs and services for their viability, relevance, cost effectiveness and ability to meet community needs.
3. Remaining programs and student support services will be of high quality and appropriately supported.
4. All efforts will be made to create and support revenue generating opportunities.
5. We are creating a dynamic, flexible organization that can easily adapt as future changes to our State's economy unfold.

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Compton Community College District
Update of 5-Year FTES Recovery Plan

Fiscal Year	Total FTES Goal	Total FTES Revised Actual July 2011
2006-2007	Goal	Actual
Summer 06	343	348
Fall 06-Spring 07	<u>2,346</u>	<u>2,347</u>
Total	2,689	2,695
2007-2008	Goal	Actual
Summer 07	412	422
Fall 07-Spring 08 (includes 20% inc over 06/07)	<u>2,807</u>	<u>2,925</u>
Total	3,219	3,347
2008-2009	Goal	Actual
Summer 08	479	624
Fall 08-Spring 09 (includes 18% inc over 07/08)	3,521	3,924
Summer 09 (Shifted to 08/09)	<u>0</u>	<u>452</u>
Total	4,000	5,000
2009-2010	Goal	Actual
Summer 09	310	243
Fall 09-Spring 10	5,290	5,060
Summer 09 (Shifted to 09/10)	<u>0</u>	<u>0</u>
Total	5,600	5,303
2010-2011	Goal	Actual
Summer 10	900	967
Fall 10-Spring 11	<u>5,500</u>	<u>5,869</u>
Total	6,400	6,836
2011-2012	Goal	
Summer 11	865	
Fall 11-Spring 12	<u>5,135</u>	
Total	6,000	

Fall – Spring FTES numbers include the Winter Intersession.

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GLOSSARY

GLOSSARY OF FINANCE TERMS

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

ACCOUNTING - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

ALLOCATION - Division or distribution of resources according to a predetermined plan.

ALTERNATIVE RETIREMENT PLAN (ARP) – An option to the STRS and PERS plans available to employees taking a part-time certificated teaching or management position.

APPORTIONMENT - Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

APPROPRIATION - An allocation of funds made by a legislative or governing body for a specified time and purpose.

APPROPRIATION FOR CONTINGENCIES - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

ASSESSED VALUE - The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increased is tied to the California Consumer Price Index but may not exceed 2%.

AUGMENTATIONS - Augmentation requests should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget.

AUXILIARY OPERATIONS - Supportive services and/or specialized programs for the general benefit of the college. The governing board of a community college district may establish auxiliary organizations for the purpose of providing supportive services and specialized programs for the general benefit of its college. Education Code Section 72670 provides examples of entities that may be considered as auxiliary organizations.

AVERAGE DAILY ATTENDANCE (ADA) - The student workload unit formerly used as the basis for computation of State support for California Community Colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-Time Equivalent Student (FTES).

BASE FUNDING - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

BASE REVENUE - The district's total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

BASE YEAR - A year to which reference is made when projecting a current condition.

BLOCK GRANT - A fixed sum of money, not linked to enrollment/FTES measures.

BOGW - BOARD OF GOVERNORS Enrollment Fee Waiver – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

BOARD OF GOVERNORS – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

BOARD OF TRUSTEES - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

BOND - A means of long-term debt financing. See General Obligation Bond.

BOOKSTORE FUND - The fund designated to receive the proceeds derived from the district's operation of a community college bookstore (Education Code Section 81676). All necessary expenses, including salaries, wages, and cost of capital improvements for the bookstore may be paid from generated revenue.

BUDGET - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures (ideally, an educational plan expressed in dollars).

BUDGET ACT - The legislative vehicle for the state's budget appropriations. The constitution requires that it be passed by a two-thirds vote of each house and sent to the governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

BUDGETING - The process of allocating available resources among potential activities to achieve the objectives of an organization.

CAFETERIA FUND - The fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria. Costs incurred in the operation and maintenance of such cafeteria are to be paid from this fund.

CAP – A maximum limit.

CAPITAL PROJECTS FUND - Capital Projects are projects that involve the acquisition, construction, or maintenance of fixed assets, land, buildings, construction, or equipment.

CATEGORICAL FUNDS - Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: funding for the disabled, EOP&S, scheduled maintenance, and matriculation.

CATEGORICAL PROGRAMS - Some college revenues are "categorical", as opposed to general purpose revenues, because they can only be used for specific activities. Usually these programs result from grants, contracts, or targeted federal or state legislation.

CHART OF ACCOUNTS - A systematic list of accounts applicable to a specific entity.

CHILD DEVELOPMENT FUND - The fund designated to account for all revenues for on or from the operation of childcare and redevelopment services.

COST OF LIVING ADJUSTMENTS (COLA) - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

CONSUMER PRICE INDEX (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COURSE CLASSIFICATION - All courses offered by a college are classified by area (examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.

CURRENT EXPENSE OF EDUCATION (CEE) - ECS 84362 - The current General Fund operating expenditures excluding expenditures for food services, community services, object classifications, 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

DEFERRED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program. Beginning with the 1997-98 fiscal year, the program is described as scheduled maintenance.

DEFICIT – The amount by which a sum of money falls short of the required or expected amount.

DEFICIT SPENDING – Spending more than the amount of money received in a given year.

DISCRETIONARY ACTIVITIES AND EXPENDITURES – Costs associated with travel, supplies, copier expenses, part-time salaries or other activities in the operation of the College program that are not subject to contractual obligations.

EDUCATION CODE (ED CODE) - The primary body of law which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

EDUCATIONAL PLAN – A chapter in the Master Plan that reviews the operational plans for the next three years of ALL departments, work units and programs within all divisions in all vice presidential areas.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) – In 1992, the State of California began shifting local property tax revenues from cities, counties, and some special districts into funds to support schools and reduce the State general fund cost of education under Proposition 98.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

ENHANCEMENTS – Enhancement requests should be based on needs assessment and/or program review. An enhancement is an increase to the base budget.

ENROLLMENT/FTES CAP - A limit on the number of students (FTES) for which the State will provide funding.

EQUALIZATION - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

EXPENDITURES - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

FIFTY PERCENT LAW - Requires that 50% of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

FULL-TIME EQUIVALENT STUDENT (FTES) - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

FUND BALANCE - The difference between assets and liabilities.

G.O. BOND (GENERAL OBLIGATION BOND) – This financing source requires voter approval. In November of, 2002, local voters approved Measure CC for a total of \$100,000,000. Bond funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

GENERAL FUND-RESTRICTED - The designation "Restricted" is used to account for resources available for the operation and support of the educational program that are

specifically restricted by donors or other outside agencies as to their expenditures. Such externally imposed restrictions are contrasted with internally created designations imposed by the governing board. In general, unrestricted moneys can be used for any legal purpose deemed necessary. Restricted moneys are from a specific source which requires that the moneys be used for specific purpose(s).

GENERAL FUND-UNRESTRICTED – The designation "Unrestricted" is used to account for resources available for the general purposes of each community college district's operation and support of its educational program. Resources with uses restricted by donors or other outside agencies are accounted for in the General fund Restricted.

GENERAL RESERVE - An account to record the reserve which is budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 34/35 – In November 1999, GASB issued Statements No. 34 and 35: "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities, an Amendment of GASB Statement No. 34". GASB 35 specifies the reporting model format and focus of financial statements of state and local governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 45 – GASB 45 requires that non-pension benefits for retirees, such as retiree health care, be shown as an accrued liability on the budget, similar to pension benefits. Rather than using pay-as-you-go for retiree benefits,

GASB 45 requires an estimate of the future value of such benefits for its retirees and then calculates an actuarially-derived yearly expense to be shown on its budget. While GASB 45 requires only accrued accounting of retiree benefits, failure to then fund the calculated annual liability may have additional audit and credit consequences.

INFLATION FACTOR - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

INSTRUCTIONAL ACTIVITIES AND EXPENDITURES – Expenditures for full-time and part-time faculty are considered when determining the costs of instructional activities.

LOTTERY - Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils". Lottery income has added about 3% to 4% to community college funding.

MANDATED COSTS - College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

MANDATORY ACTIVITIES AND EXPENDITURES – Costs from all full-time salaries and benefits (other than those directly related to instruction), contractual obligations, and operational requirements such as utilities, housekeeping, telephones, and trash removal are considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

MARGINAL FUNDING - A procedure whereby the gain or loss in funds for growth or decline in FTES is computed at a rate which is less than the average revenue per FTES.

MASTER PLAN - (sometimes called the Educational and Facilities Master Plan) – a written plan that results from a process by which the college assesses the needs of its educational service area and assures that all of its educational operations, facilities and other resources are effectively directed toward meeting those needs. A master plan includes chapters on the following: strategic plan, educational plan, technology plan, facilities plan, staffing plan, and resource plan.

NON-CREDIT FTES - FTES earned in non-credit courses, generally adult education.

NON-RESIDENT FEES - Students who have not been legal residents of the State of California for one year must pay non-resident fees to attend community colleges. These fees, which are set by the Board annually in accordance with State regulations, are currently \$160 per unit (2006-07).

OBJECT - Expenditure classification category of an item or a service purchased.

OTHER TRUST AND AGENCY FUNDS - Other Trust and Agency Funds are used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. Expendable trusts are established when the principal may be expended or disbursed. Such funds may be established and maintained in the appropriate county treasury or, as an alternative, the governing board may establish a bank account for each fund.

PLANNING AND BUDGETING COMMITTEE (PBC) - This committee serves as the steering committee for campus wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the college. The PBC makes recommendations to the president on all planning and budgeting issues and reports all committee activities to the campus community.

PER CAPITA PERSONAL INCOME - Income before taxes as estimated by the U.S. Department of Commerce.

PARTNERSHIP FOR EXCELLENCE (PFE) – In 1998, the State enhanced the community college budget on an FTES basis to be used to meet goals established for 2005-06 in 5 areas. Annual reports are submitted to the Board of Governors. Ed Code Section 84754 will sunset January 1, 2005.

PROGRAM-BASED FUNDING - A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

PROPERTY OWNERS' TAX RELIEF - Residential property owners who occupy their own homes receive a property tax credit in California. As this results in reduced property tax revenues for tax-supported agencies such as community colleges, the State uses parts of its general revenues to cover the loss to the colleges.

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

PROPOSITION 13 - An initiative amendment passed in June 1978, adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-third vote to change existing or levy other new taxes.

RESERVE - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

RESERVE FOR CONTINGENCIES - Funds set aside for a future emergency; a possibility that must be prepared against.

RESTRICTED FUNDS - Money which must be spent for a specific purpose either by law or by local board action.

REVENUE - Income from all sources.

REVENUE LIMIT - The specific amount of student enrollment fees, state and local taxes a college district may receive per pupil for its general education program. Annual increases are determined by Proposition 98 formula or the Legislature.

SCHEDULED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching State funds are available to districts which establish a scheduled maintenance program. Prior to the 1997-98 fiscal year, the program was described as deferred maintenance.

SELF-INSURANCE FUNDS - (Education Code Section 81602) Funds designated to account for income and expenditures of self-insurance programs. This fund is maintained in the County treasury and used to provide for payments on deductible types of insurance policies and on losses or payments due to non-insured perils.

The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.

Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.

The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.

SHORTFALL - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SPLIT ROLL - A system for taxing business and industrial property at a different rate from individual homeowners.

STATE APPORTIONMENT - An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

STRATEGIC PLANNING – A proactive, future-oriented process that includes external analyses designed to determine the needs of the service area, and internal analyses designed to assess the college's ability to meet those needs; focus is on the next three to five years.

STUDENT FINANCIAL AID FUNDS - Funds designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district-matching share of payments to students.

SUBVENTIONS - Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example, to compensate for loss of funds due to tax exemptions.

SUNSET - The termination of the regulations for a categorical program or regulation.

TIDELANDS OIL REVENUES - Money from oil on state-owned lands. When available, some of the revenues are appropriated for community college capital outlay needs.

TOP CODE - Taxonomy of Programs code number used in budget.

UNENCUMBERED BALANCE - That portion of an appropriation or allotment not yet expended or obligated.

UNFUNDED FTES - FTES which are generated in excess of the enrollment/FTES cap.

WSCH - "Weekly Student Contact Hours" are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.

The Fiscal Services staff commends location managers for their support and cooperation in development of the final budget. Their timely submission of information and review of preliminary reports greatly supported the preparation of the final budget.

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Planning and Budget Committee

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Chair
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Faculty

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Dr. Susan Dever
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