

FINAL BUDGET

Fiscal Year 2015-2016

COMPTON COMMUNITY COLLEGE DISTRICT





Compton Community College District 2015-2016 Final Budget

Submitted by:

**Dr. Keith Curry
Provost/Chief Executive Officer**

To the:

**Special Trustee
Mr. Thomas Henry**

September 8, 2015



**Compton Community College District
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August 24, 2015



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Compton Community College District

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Provost/CEO

The proposed 2015-2016 Compton Community College District Final Budget is submitted for your review and approval. The Compton Community College District Budget Book includes the 2015-2016 budgets for all funds and other important information.

The Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office. For the 2015-2016 fiscal year, the El Camino College Compton Center will be funded for 5,216 Full-Time Equivalent Students (FTES), which is approximately 800 FTES below our funding from the 2014-2015 year. This represents a \$3.7 million reduction in FTES funding for the 2015-2016 year. However, the district will receive additional one-time funding from the State of California which will mitigate the reduction in FTES funding for the 2015-2016 year.

The Final Budget was developed to achieve 5,860 FTES. The El Camino College Compton Center will offer 1,500 course sections to meet that FTES target. The Final Budget includes a Cost of Living Adjustment (COLA) of 1.02% for base apportionment revenue. The Final Budget includes a transfer of \$200,000 from the Unrestricted General Fund to the line of credit fund for expenses from the 2009-2010 fiscal year. After this transfer, the total amount due to the line of credit is \$1,400,000. This is the third in a series of yearly transfers to the line of credit fund.

The Final Budget includes the following expenses to address Compton Community College District long-term liabilities, increasing the Other Post-Employment Benefits (OPEB) payment to \$750,000, establishing a State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund and transfer \$500,000 to address our future STRS/PERS obligations, and increasing the line of credit repayment to \$1,500,000.

The Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed Final Budget will be available for inspection beginning August 25, 2015. The Public Hearing and your adoption of the Final Budget is scheduled for Tuesday, September 8, 2015 at 5:00 p.m. in the Boardroom.

Sincerely,

A handwritten signature in blue ink, appearing to read "Keith Curry", is written over a light blue circular background.

Keith Curry
Provost/CEO



Budget Summary

Balanced Budget

The budget is balanced utilizing revenues and fund balance to cover expenditures.

Integrated Planning and Budgeting

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District and the Compton Community Educational Center maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2015-2016 Budget Planning Process:

1. Student learning and student success is a key to every recommendation and decision.
2. Programs and student support services will be of high quality and appropriately supported.
3. All efforts will be made to create and support revenue generating opportunities.
4. Creating a dynamic, flexible organization that can easily adapt as future changes to our State's economy unfold.

State Budget Update ¹

The California Community Colleges are publicly supported local educational agencies that provide educational, vocational, and transfer programs to approximately 2.1 million students. The Community College system is the largest system of higher education in the world, with 72 districts, 112 campuses, and 72 educational centers. By providing education, training, and services, the Community Colleges contribute to continuous workforce improvement. The Community Colleges also provide remedial instruction for hundreds of thousands of adults across the state through basic skills courses and adult non-credit instruction. The California Community Colleges also provide students a lower-cost alternative through the transfer pathway to obtain a four-year degree.

Significant Adjustments:

- *Investing in Student Success* — The Budget provides an increase of \$185 million Proposition 98 General Fund to improve and expand student success programs and to strengthen efforts to assist underrepresented students. This includes \$100 million to increase orientation, assessment, placement, counseling, and other education planning services. It also targets \$85 million to close gaps in access and achievement between



underrepresented student groups and their peers, as identified in local student equity plans. To provide additional support to current and former foster youth, the Budget specifies that up to \$15 million of these funds shall be used to implement Chapter 771, Statutes of 2014 (SB 1023). This legislation specifies additional services for foster youth already participating in Extended Opportunity Programs and Services at up to ten community colleges.

- *Increased Operating Expenses* — The Budget provides an additional \$266.7 million Proposition 98 General Fund to increase base allocation funding in recognition of increased community college operating expenses in the areas of facilities, retirement benefits, professional development, converting part-time faculty to full-time, and other general expenses.
- *Apportionments* — The Budget provides an increase of \$156.5 million Proposition 98 General Fund for growth in general-purpose apportionments, which represents a 3-percent increase in full-time equivalent enrollment. The 2014 Budget directed the Board of Governors to adopt a growth formula that gives first priority to districts identified as having the greatest unmet need in adequately serving their communities' higher educational needs. The new growth formula begins this year. The Budget also provides an increase of \$61 million Proposition 98 General Fund for a cost-of-living adjustment of 1.02 percent.
- *Full-Time Faculty* — The Budget provides \$62.3 million Proposition 98 General Fund to increase the number of full-time faculty within each community college district. Funding is allocated based on full-time equivalent enrollment to all community college districts, but community college districts with relatively low proportions of full-time faculty will be required to increase their full-time faculty more than districts with relatively high proportions of full-time faculty. In total, it is expected that approximately 670 full-time faculty positions will be created by this proposal.
- *Basic Skills and Student Outcomes Transformation Program* — The Budget provides \$60 million Proposition 98 General Fund to assist community colleges in improving delivery of basic skills instruction by adopting or expanding the use of evidence-based models of placement, remediation, and student support that accelerate the progress of underprepared students toward achieving postsecondary educational and career goals.
- *Basic Skills Partnership Pilot Program* — The Budget provides \$10 million Proposition 98 General Fund for a pilot program to provide incentives to community college districts, the CSU, and high schools to coordinate their efforts to provide instruction in basic skills to incoming CSU students in an efficient and effective way.
- *Adult Education Block Grant* — The Budget provides \$500 million Proposition 98 General Fund to implement the Adult Education Block Grant as discussed in the K thru 12 Education Chapter.



- *Apprenticeship Programs* — The Budget provides an increase of \$29.1 million Proposition 98 General Fund for expansion of apprenticeship programs. This includes \$14.1 million to grow existing apprenticeship programs and \$15 million to create innovative apprenticeship demonstration projects that focus on new and emerging industries with unmet labor market demand.
- *Career Technical Education* — The Budget provides \$48 million one-time Proposition 98 General Fund to support the Career Technical Education Pathways Program at the Chancellor’s Office. These funds provide resources for community colleges to develop, enhance, and expand career technical education programs that build upon existing regional capacity to meet regional labor market demands.
- *Enhanced Non-Credit Rate Change* — The Budget provides \$49.5 million Proposition 98 General Fund to reflect an increase adopted with the 2014 Budget in the funding rate for career development and college preparation non-credit courses (also known as CDCP or enhanced non-credit) to equal the rate provided for credit courses. Career development and college preparation non-credit courses offer flexibility for community colleges to design and deliver courses better suited for students pursuing career technical education. The lower funding rate, along with the higher cost of career technical education, serve as barriers to many community colleges offering career development and college preparation instruction in a manner that best supports student success.
- *Implementing Statewide Performance Strategies* — The Budget provides \$15 million Proposition 98 General Fund to implement strategies to improve college performance in student success and outcomes. Of this amount, \$3 million will provide local technical assistance to support the implementation of effective practices across all districts. The additional \$12 million will be utilized to develop and disseminate effective professional, administrative, and educational practices, including the specific development of curriculum and practices for members of the California Conservation Corps, and for incarcerated and formerly incarcerated adults.
- *Cal Grant B Access Awards for Community Colleges* — The Budget provides \$39 million Proposition 98 General Fund to augment Cal Grant B Access Awards for community college students taking 12 or more units. These funds will assist community college students with their living costs. The Budget also provides \$3 million one-time Proposition 98 General Fund for community college districts to establish administrative procedures for distributing these supplemental awards.
- *Baccalaureate Degree Pilot Program* — The Budget provides \$6 million one-time Proposition 98 General Fund to support districts’ start-up costs for the implementation of the Baccalaureate Degree Pilot Program established by Chapter 747, Statutes of 2014 (SB 850).
- *Extended Opportunity Programs and Services* — The Budget provides \$33.7 million Proposition 98 General Fund to provide support services to disadvantaged students.



- *Deferred Maintenance and Instructional Equipment* — The Budget provides \$148 million one-time Proposition 98 General Fund that colleges can use for deferred maintenance, instructional equipment, and specified water conservation projects. Community colleges will not need to provide matching funds for deferred maintenance in 2015-16. These resources will allow districts to protect investments previously made in facilities, and to improve students' experience by replenishing and investing in new instructional equipment.
- *Mandate Backlog Payments* — The Budget provides \$604 million Proposition 98 General Fund to continue paying down outstanding mandate claims by community colleges. These payments will further reduce outstanding mandate debt, while providing community colleges with one-time resources to address various one-time needs, such as curricula redesign and start-up costs for new career technical education programs.
- *Categorical Program Cost-of-Living Adjustment* — The Budget allocates \$2.5 million Proposition 98 General Fund to provide a 1.02-percent cost-of-living adjustment for the Disabled Student Programs and Services program, the Extended Opportunities Programs and Services program, the Special Services for CalWORKs Recipients program, and the Child Care Tax Bailout program.
- *Eliminating Apportionment Deferrals* — The Budget provides \$94.5 million Proposition 98 General Fund to eliminate deferrals consistent with the revenue trigger included in the 2014 Budget. Inter-year Community College deferrals had reached a high of \$961 million in the 2011-12 fiscal year.

¹ Retrieved from <http://www.ebudget.ca.gov/2015-16/pdf/Enacted/BudgetSummary/HigherEducation.pdf>



Financial and Budget Policies

Delegation of Authority, Fiscal (Board Policy 6100)

The Board of Trustees delegates to the Chief Executive Officer the authority to supervise the general business and fiscal affairs of the District to assure the proper administration of property and contracts, the budget, audit and accounting of funds, the acquisition of supplies, equipment and property, and the protection of assets and persons.

The Chief Executive Officer shall establish administrative regulations to assure that the District's business and fiscal transactions are in accordance with Board of Trustees Policies, Federal Law and Regulations, State Law and Regulations, the California Community Colleges Budget and Accounting Manual, and generally accepted accounting principles promulgated by the Governmental Accounting Standards Board.

As needed, the Chief Executive Officer shall recommend changes to Board of Trustee policies for Board approval.

The Chief Executive Officer shall further delegate to appropriate district officials' authorization to promulgate the administrative procedures necessary to implement Board of Trustee's Policies and the Chief Executive Officer's Administrative Regulations.

Budget Preparation (Board Policy 6200)

Each year, the Chief Executive Officer shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Budget development shall include the following:

- The annual budget shall support the District's master and educational plans.
- The CEO shall solicit recommendations from the Cabinet and the Budget and Planning Committee.
- Assumptions upon which the budget is based are presented to the Board for review.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves shall be no less than ten (10) percent of regular general fund operating expenditures as defined by the Government Finance Officers Association (GFOA) best practices in community college budgeting appendix 1.
- Budget projections shall address long term goals and commitments.



The Chief Executive Officer shall establish the budget calendar and regulations necessary to carry out this policy.

Budget Management (Board Policy 6250)

The budget shall be managed in accordance with the California Code of Regulations Title 5 and the California Community Colleges Budget and Accounting Manual. Unrestricted revenues accruing to the District in excess of amounts in adopted Final Budget shall be added to the District's reserve for contingencies. The revenue is available for appropriation only upon a resolution of the Board that sets forth the need for immediate appropriation according to major budget object classifications in accordance with applicable law. Restricted Funds accruing to the District in excess of amounts in the adopted Final budget shall be appropriated by major object budget classifications only upon the approval of the Board of Trustees.

Board approval is required for changes between major object budget classifications or for interfund transfers. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Federal and State grants for restricted purposes shall have all administrative and/or indirect charges assessed to the maximum amount permitted by federal or state regulations.

The Chief Executive Officer shall establish the administrative regulations necessary to carry out this policy.

Fiscal Management (Board Policy 6300)

The Chief Executive Officer shall establish administrative regulations to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.



As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Investments (Board Policy 6320)

The Chief Executive Officer is responsible for ensuring that the funds of the District are invested that are not required for the immediate needs of the District. Investments shall be in accordance with law.

Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

The Chief Executive Officer shall establish the regulations necessary to carry out this policy.

Audits (Board Policy 6400)

There shall be an annual external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Chief Executive Officer shall assure that an annual external audit is completed. The Chief Executive Officer shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

In addition, the Chief Executive Officer shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measure (Measure CC) authorized pursuant to Section 1 of Article XIII A of the California Constitution.

The Chief Executive Officer shall establish the regulations necessary to carry out this policy.



Planning and Budget 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 District’s and 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.



Compton Community College District Budget Assumptions

Final Budget – FY2016

The following Budget Assumptions were recommended by the Provost/Chief Executive Officer.

I. Organization

The Final Budget reflects information available at this time from the California Community Colleges Chancellor's Office and Governor's May Revision Budget. It is anticipated that additional adjustments may be required as more information becomes available.

II. Unrestricted General Fund Budget Guidelines

The Final Budget is based on the Governor's 2015 May Revision Budget. The Governor's budget is based on a conservative forecast intended to protect the state from boom and bust budgeting cycles. No threat of trigger cuts are forecasted in the Governor's budget and includes Access funds totaling \$156.5 million, \$200 million for student success, \$61 million in COLA (1.02%), which is the third consecutive year to receive COLA since 2007-2008 budget, and \$266.7 million for increased operating expenses to cover annual pension benefits increase (PERS & STRS), retirement benefits, professional development, facilities, and other general operating expenses. In addition the budget includes one-time resources which include \$94.5 million to retire deferrals and \$632 million for deferred maintenance, instructional equipment, mandated claims, and other one-time costs.

A. Unaudited beginning balance: **\$9,333,000**.

B. Estimated local, state and other revenue: **\$36,302,401**

a. Estimated Education Protection Account (Prop 30) funds to be used entirely for instructional salaries: **\$5,836,277**.

b. Estimated funds for increased operating expenses including annual pension benefit expense increase (PERS & STRS), retirement benefits, professional development, facilities, and other general operating expense: **\$1,360,000**.

c. Estimated **one-time funds** include the following:

a. \$3,200,000 for prior-year's unpaid mandated reimbursements which includes deferred maintenance and instructional equipment.

b. Elimination of system deferrals which will improve District cash flow by approximately \$330,000.

C. Reserve for contingency and ending fund balance: **\$8,862,000** of budgeted expenditures

D. The 2015-2016 general apportionment revenue for the Compton Center is based on 5216 FTES, which is approximately 800 FTES below the general apportionment from 2014-2015 fiscal year. This represents a \$3.7 million reduction in general apportionment in 2015-2016. However, the 2015-2016 Compton Center Budget is developed to achieve 5,860 FTES.

E. Offering 1,500 course sections.



Compton Community College District Budget Assumptions

Final Budget – FY2016

- F. Cost of Living Adjustment (COLA) funding of 1.02% or **\$47.69** credit FTES equates to approximately **\$311,000** based on 5,860 FTES.
- G. Budget for the GASB “pay as you go” costs for Retiree Benefits: **\$442,000**.
- H. Budget for the PARS Retirement Payment: **\$109,842**.
- I. Project Public Employee Retirement System (PERS) contributions increased to 11.847% and State Teachers Employee Retirement System (STRS) increased to 10.73%.
- J. Budget for projected utilities increase of 2.0% or a total cost of \$1,142,000.
- K. Budget all step and column increases of approximately \$200,000.
- L. Budget includes hiring four faculty positions funded by new full-time faculty apportionment.
- M. Budget for the Vice President of El Camino College Compton Center (\$160,000, including benefits) and the Information Technology Supervisor (\$143,000 including benefits) positions.
- N. Budget for line of credit debt expense (\$1,500,000).
- O. Budget for the Police Services Contract with El Camino College (\$1,435,000).
- P. Budget for Other Postemployment Benefit (OPEB) contribution of (\$750,000).
- Q. Budget for the following one-time Augmentations/Enhancements (\$950,000):
 - a. Enrollment Management Plan (\$100,000)
 - b. One-Time Planning Augmentations (\$100,000)
 - c. Budget Enhancements (\$50,000)
 - d. Site-Improvements (\$700,000)
 - a. Cosmetology Program (\$500,000)
 - b. District Wide Improvements (\$200,000)
- R. Unrestricted Budget includes the following interfund transfers:
 - a. Transfer \$200,000 to the Line of Credit Fund for expenses from the 2009-2010 fiscal year. Total amount due to the line of credit is \$2,000,000. After the transfer the remaining amount due to the line of credit fund will be \$1,400,000.
 - b. Transfer \$396,000 to the Property & Liability Fund.
 - c. Transfer \$500,000 to a new established PERS/STRS Pension Fund to reserve for future pension obligations.

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		7,149,975	8,168,700	9,333,842
ADJUSTMENT		(70,827)	(25,428)	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>7,079,148</u>	<u>8,143,272</u>	<u>9,333,842</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	-	<u>41,214</u>	-
<u>STATE REVENUE</u>				
8610	Principal Apportionment	20,715,568	20,519,732	20,052,852
8610	Base Augmentation	-	-	1,360,000
8606	Part-Time Faculty Apportionment	70,827	70,827	70,827
8606	Full-Time Faculty Apportionment	-	-	380,000
8612	Prior Year Apportionment Correction	(33,516)	501,930	-
8614	Enrollment Fee Administration	85,085	86,319	85,084
8630	Education Protection Account Funds	5,009,940	5,558,359	5,836,277
8672	Homeowner's Property Tax Relief	27,127	27,780	27,570
8680	Lottery Funds	745,095	809,317	763,560
8682	Mandated Reimbursements - PY	-	267,612	3,200,000
8690	Other State Revenue	1,262	(84,461)	-
8691	Mandated Block Grant	<u>166,880</u>	<u>169,680</u>	<u>164,080</u>
Total State Revenue		26,788,268	27,927,095	31,940,250

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	3,613,169	3,747,506	3,800,000
8812	District Taxes - Supplemental	83,552	114,816	100,000
8813	District Taxes - Unsecured Roll	32,999	49,447	50,000
8816	District Taxes - Prior Years	(17,657)	94,617	95,000
8819	Redevelopment Agency Funds	661,456	718,353	-
8842	Equipment Sales	10,901	-	-
8850	Rentals and Leases	28,977	25,325	26,000
8860	Interest and Investment Income	140,685	93,769	95,000
8874	Enrollment Fees	916,735	837,774	854,530
8879	Transcript Fees	8,823	9,650	9,747
8880	Non-Resident Tuition	88,010	106,594	107,660
8885	Non-Resident Tuition-Foreign	95,630	182,543	100,000
8893	Miscellaneous Income	372,241	370,997	374,700
Total Local Revenue		<u>6,035,521</u>	<u>6,351,391</u>	<u>5,612,637</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	<u>(14,920)</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>(14,920)</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>32,808,869</u>	<u>34,319,700</u>	<u>37,552,887</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>39,888,017</u>	<u>42,462,972</u>	<u>46,886,729</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	5,762,198	6,330,785	6,764,776
1200	Regular Schedule, Non-Teaching	2,424,639	2,480,268	2,739,034
1300	Other Schedule, Teaching	3,557,471	3,907,709	4,060,580
1400	Other Schedule, Non-Teaching	438,575	226,621	401,779
Total Academic Salaries		12,182,883	12,945,383	13,966,169
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,643,729	4,619,176	5,210,700
2200	Instructional Aides, Regular	461,459	536,771	566,218
2300	Student Help, Hourly and Overtime	557,685	656,791	604,607
2400	Instructional Aides, Other	120,105	136,695	160,500
Total Classified Salaries		5,782,977	5,949,433	6,542,025
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	911,567	1,058,505	1,434,633
3200	Public Employees' Retirement	630,814	666,062	695,360
3300	Social Security - OASDI/Medicare	621,797	652,082	645,665
3400	Health and Welfare - Medical	2,300,661	2,487,867	3,698,430
3500	Unemployment Insurance	12,073	20,232	33,940
3600	Workers' Compensation Insurance	1,277,292	723,274	719,062
3700	Cash in Lieu of Insurance	136,708	260,437	250,000
3800	Other Benefits	109,842	109,842	109,842
3900	Retiree Benefits	65,911	26,474	77,750
Total Staff Benefits		6,066,665	6,004,775	7,664,682
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4300	Instructional Supplies	11,738	15,802	189,745
4400	Repairs and Supplies	23,243	24,801	62,500
4500/4600	Non-Instructional Supplies/Gasoline	308,439	371,659	411,378
Total Books, Supplies and Materials		343,420	412,262	663,623

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,729,828	1,931,822	2,211,820
5200	Travel, Conference and Training	128,755	150,490	162,788
5300	Dues and Memberships	32,390	48,274	35,790
5400	Insurance	105,811	106,443	106,463
5500	Utilities and Housekeeping Services	950,324	1,032,147	1,142,000
5600	Contracts, Rentals, and Repairs	638,091	729,475	683,279
5700	Legal, Elections, and Audit Expense	447,166	241,950	307,500
5800	Other Services, Postage, Advertising	659,757	510,026	633,891
5900	Miscellaneous	4,617	34,158	293,146
Total Contract Services and Operating Expenses		<u>4,696,739</u>	<u>4,784,785</u>	<u>5,576,677</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	1,535	91,660	700,000
6300	Library Books	44,367	104,764	50,000
6400	Equipment	362,871	761,575	200,415
Total Capital Outlay		<u>408,773</u>	<u>957,999</u>	<u>950,415</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,292,420	1,292,420	1,500,000
7300	Interfund Transfer	869,480	743,843	1,096,000
7600	Other Student Aid	75,960	38,230	65,000
Total Other Outgo		<u>2,237,860</u>	<u>2,074,493</u>	<u>2,661,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>31,719,317</u>	<u>33,129,130</u>	<u>38,024,591</u>
SUBTOTAL ENDING BALANCE / RESERVES		<u>8,168,700</u>	<u>9,333,842</u>	<u>8,862,138</u>
TOTAL ENDING BALANCE / RESERVES		8,168,700	9,333,842	8,862,138
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>39,888,017</u></u>	<u><u>42,462,972</u></u>	<u><u>46,886,729</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	389,556	934,391	962,847
	ADJUSTMENT	519,225	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	908,781	934,391	962,847
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound (3180)	255,327	296,836	250,000
8140	TANF (6405)	121,169	105,477	105,374
8190	DPSS (6408)	122,932	134,763	128,799
8190	Foster & Kinship Care Ed (FKCE) (1251)	71,084	22,880	65,082
8190	Summer Food Services Program (3401)	1,864	4,070	6,856
8190	YESS ILP Grant (6411)	22,500	23,473	22,500
8190	Child Development Training Consortium (4210)	-	-	-
8190	Child Development Training Consortium (4210) - PY	-	-	2,443
	Total Federal Revenue	594,876	587,499	581,054
	<u>STATE REVENUE</u>			
8620	Assessment and Remediation for Nursing (2233)	-	83,738	114,000
8620	Assessment and Remediation for Nursing (2233) - PY	-	-	30,262
8620	Basic Skills (3841)	96,207	165,425	90,000
8620	Basic Skills (3841) - PY	-	-	27,900
8620	Board Finan. Assist Prog Admin. Allowance (7625)	287,681	291,634	286,635
8620	CalWORKS (6406)	462,380	441,749	466,778
8620	CalWORKS (6406) - PY	-	-	2,226
8620	Disabled Student Program Services (3101)	251,735	409,585	409,537
8620	Disabled Student Program Services (3101) - PY	-	-	45,223
8620	Extended Opportunity Program & Services (4700)	869,135	857,960	880,874
8620	Extended Opportunity Program & Services (4700) - PY	-	-	31,730
8620	Extended Opportunity Program & Services CARE (4750)	399,293	393,658	404,906
8620	Extended Opportunity Program & Services CARE (4750) - PY	-	-	11,249
8620	Equal Employment Opportunity (5011)	-	-	3,810
8620	Equal Employment Opportunity (5011) - PY	-	-	59,332
8620	Foster Care Education (1251)	52,886	100,268	65,082
8620	Instructional Equipment (2699)	109,067	300,646	300,000
8620	Student Success & Support Programs (6250)	364,737	795,174	1,030,349
8620	Student Success & Support Programs (6250) - PY	-	-	341,724
8620	Student Success Non Credit (6251)	-	-	-
8620	Student Success Non Credit (6251) - PY	-	-	10,229
8620	Student Equity (1006)	-	44,163	601,975
8620	Student Equity (1006) - PY	-	-	357,812
8680	Lottery - Restricted	206,912	136,347	190,000
8690	Special Trustee AB 318 Restricted	245,201	495,718	400,000
8690	Transition Aged Foster Care (4300)	9,424	5,580	15,000
	Total State Revenue	3,354,658	4,521,645	6,176,633

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>LOCAL REVENUE</u>				
8830	Career Technical Education (1115)	167,162	152,016	160,000
8830	Career Advancement Academy (6499)	19,176	9,597	63,440
8830	DHS Mentoring Program (2239)	101,814	106,004	90,000
8830	DHS Mentoring Program (2239) - PY	-	-	27,465
8830	Work Study (7621)	165,145	207,390	160,000
8840	Auxiliary Services - Commissions	9,751	35,473	12,500
8860	Interest and Investment Income	9,245	11,880	9,500
8881	Parking Services Fees (8080-85)	123,766	111,882	170,000
8890	Other	35,715	60,694	10,000
Total Local Revenue		<u>631,774</u>	<u>694,936</u>	<u>702,905</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	14,921	-	-
Total Incoming Transfers		<u>14,921</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>4,596,229</u>	<u>5,804,080</u>	<u>7,460,592</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>5,505,010</u>	<u>6,738,471</u>	<u>8,423,439</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	309,020	309,464	361,263
1300	Other Schedule, Teaching	81,624	133,699	87,400
1400	Other Schedule, Non-Teaching	264,721	488,201	376,647
Total Academic Salaries		655,365	931,364	825,310
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	935,283	1,079,457	1,230,412
2200	Instructional Aides, Full Time	-	-	-
2300	Student Help, Hourly and Overtime	336,313	427,319	223,847
2400	Instructional Aides, Other	22,485	22,653	20,000
Total Classified Salaries		1,294,081	1,529,429	1,474,259
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	46,133	73,167	142,054
3200	Public Employees' Retirement System	115,176	119,771	126,743
3300	Social Security - OASDI & Medicare	91,141	109,393	92,911
3400	Health and Welfare	219,793	228,716	396,000
3500	Unemployment Insurance	867	(14,478)	10,953
3600	Workers' Compensation Insurance	71,469	97,639	67,231
3700	Cash in Lieu of Insurance	11,644	20,908	-
3900	Other Benefits	670	-	9,000
Total Staff Benefits		556,893	635,116	844,893
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	30,469	-	14,768
4300	Instructional Supplies	176,333	200,123	217,654
4500	Non-Instructional Supplies	69,931	39,237	120,759
4700	Food/Food Supplies	-	70	5,500
4800	Other Supplies and Materials	4,944	1,472	12,611
Total Books, Supplies, and Materials		281,677	240,902	371,292

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	424,937	557,581	764,333
5200	Travel, Conference & In-Service Training	56,074	66,810	62,861
5300	Dues and Memberships	2,230	4,625	3,600
5400	Insurance	-	-	-
5500	Utilities and Housekeeping Service	-	-	-
5600	Contracts, Rentals, and Repairs	5,105	29,962	10,000
5700	Legal & Regulatory Expenses	-	180,582	10,000
5800	Other Services, Postage, Advertising	229,226	334,206	224,664
5900	Repro Services	19,194	18,316	15,787
Total Contracts Services and Operating Expenses		736,766	1,192,082	1,091,245
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	29,870	-	-
6400	Equipment	352,056	618,707	494,606
Total Capital Outlay		381,926	618,707	494,606
<u>OTHER OUTGO</u>				
7000	Other Outgo	346,907	-	300,000
7500	Other Student Aid	1,334	6,526	160,000
7600	Other Payments to/for Students	315,670	621,498	317,388
Total Other Outgo		663,911	628,024	777,388
TOTAL EXPENDITURES / APPROPRIATIONS		4,570,619	5,775,624	5,878,993
NET ENDING BALANCE / RESERVES		934,391	962,847	2,544,446
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		5,505,010	6,738,471	8,423,439

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COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		682,561	776,890	893,761
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>682,561</u>	<u>776,890</u>	<u>893,761</u>
INCOME				
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	3,966	4,896	5,600
8885	Capital Outlay Fee - Non-Residents	-	-	-
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	-	-	-
Total Local Income		<u>3,966</u>	<u>4,896</u>	<u>5,600</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	200,000	200,000	200,000
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	-	-	-
Total Incoming Transfers		<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
TOTAL INCOME - ALL SOURCES		<u>203,966</u>	<u>204,896</u>	<u>205,600</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>886,527</u></u>	<u><u>981,786</u></u>	<u><u>1,099,361</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	109,637	88,025	100,000
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		109,637	88,025	100,000
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		109,637	88,025	100,000
NET ENDING BALANCE / RESERVES		776,890	893,761	999,361
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>886,527</u>	<u>981,786</u>	<u>1,099,361</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		1,547,663	1,704,257	1,510,411
ADJUSTMENTS		-		-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,547,663</u>	<u>1,704,257</u>	<u>1,510,411</u>
INCOME				
STATE INCOME				
8618	Proposition 39 - Energy Conservation/Upgrades	215,372	-	202,000
8651	Comm. College Construction- Instructional Bldg #1	-	13,060	782,000
8651	Comm. College Construction- Allied Health	641,056	5,826,007	4,094,944
8651	Comm. College Construction- Infrastructure I	8,933,836	-	-
8651	Comm. College Construction- Infrastructure II	4,686,755	641,354	-
8652	Scheduled Maintenance Program	109,706	143,647	459,451
8690	Other State Revenue	-	-	-
Total State Income		<u>14,586,725</u>	<u>6,624,068</u>	<u>5,538,395</u>
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	17,625	15,750	8,750
8885	Capital Outlay Fee - Non-Residents	22,674	10,338	18,000
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	-	-	-
Total Local Income		<u>40,299</u>	<u>26,088</u>	<u>26,750</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	109,706	-	-
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	-	-	-
Total Incoming Transfers		<u>109,706</u>	<u>-</u>	<u>-</u>
TOTAL INCOME - ALL SOURCES		<u>14,736,730</u>	<u>6,650,156</u>	<u>5,565,145</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>16,284,393</u></u>	<u><u>8,354,413</u></u>	<u><u>7,075,556</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	12,242	-	20,000
5620	Scheduled Maintenance Contracts	70,232	72,165	50,000
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	36,697	-	75,000
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	14,090	-
Other Operating Expenses		119,171	86,255	145,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	4,708,798	912,984	57,000
6200	Buildings	9,752,167	5,844,763	5,336,395
6400	New Equipment	-	-	-
Total Capital Outlay		14,460,965	6,757,747	5,393,395
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		14,580,136	6,844,002	5,538,395
NET ENDING BALANCE / RESERVES		1,704,257	1,510,411	1,537,161
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>16,284,393</u>	<u>8,354,413</u>	<u>7,075,556</u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		7,797,918	4,261,489	2,838,391
ADJUSTMENT		398,401	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>8,196,319</u>	<u>4,261,489</u>	<u>2,838,391</u>
INCOME				
LOCAL INCOME				
8860	Interest	43,601	28,045	9,000
8857	Legal Settlement Revenue	730,000	-	-
8890	Other Local Revenue	10	17,719	-
8940	Proceeds from Bonds	-	-	-
Total		<u>773,611</u>	<u>45,764</u>	<u>9,000</u>
TOTAL INCOME - ALL SOURCES		<u>773,611</u>	<u>45,764</u>	<u>9,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>8,969,930</u></u>	<u><u>4,307,253</u></u>	<u><u>2,847,391</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	2,583	-	-
4600	Gasoline	-	-	-
5100	Consulting Services	160,844	7,905	10,000
5600	Repairs	14,738	-	-
5700	Legal and Audit Expense	44,956	33,695	62,600
5800	Other Services, Fees and Expenses	<u>31,115</u>	<u>7,077</u>	<u>10,000</u>
Other Operating Expenses		254,236	48,677	82,600
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	-	29,147	-
6200	Buildings	4,032,002	72,180	2,441,059
6400	New Equipment	<u>422,203</u>	<u>1,318,858</u>	<u>250,000</u>
Total Capital Outlay		4,454,205	1,420,185	2,691,059
TOTAL EXPENDITURES / APPROPRIATIONS		4,708,441	1,468,862	2,773,659
NET ENDING BALANCE / RESERVES		<u>4,261,489</u>	<u>2,838,391</u>	<u>73,732</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>8,969,930</u></u>	<u><u>4,307,253</u></u>	<u><u>2,847,391</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Actuals	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	14,921,476	10,368,091	9,322,088
	ADJUSTMENT	(398,401)	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>14,523,075</u>	<u>10,368,091</u>	<u>9,322,088</u>
INCOME				
LOCAL INCOME				
8860	Interest	39,185	52,659	45,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	-	-	-
	Total	<u>39,185</u>	<u>52,659</u>	<u>45,000</u>
	TOTAL INCOME - ALL SOURCES	<u>39,185</u>	<u>52,659</u>	<u>45,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>14,562,260</u></u>	<u><u>10,420,750</u></u>	<u><u>9,367,088</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	1,134	1,000
4600	Gasoline	-	-	-
5100	Consulting Services	-	-	10,000
5400	Insurance	314,935	-	-
5500	Fuel	8,579	-	-
5600	Repairs	5,868	-	-
5700	Legal and Audit Expense	504	(504)	-
5800	Other Services, Fees and Expenses	11,607	44,698	5,000
	Other Operating Expenses	341,493	45,328	16,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	766,896	22,349	212,196
6200	Buildings	3,078,063	1,029,986	8,231,892
6400	New Equipment	7,717	999	907,000
	Total Capital Outlay	3,852,676	1,053,334	9,351,088
	TOTAL EXPENDITURES / APPROPRIATIONS	4,194,169	1,098,662	9,367,088
	NET ENDING BALANCE / RESERVES	10,368,091	9,322,088	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	14,562,260	10,420,750	9,367,088

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Acutals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		-	16,478,637	15,789,904
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>-</u>	<u>16,478,637</u>	<u>15,789,904</u>
INCOME				
LOCAL INCOME				
8860	Interest	63,665	111,550	95,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	<u>16,414,972</u>	<u>-</u>	<u>-</u>
Total		16,478,637	111,550	95,000
TOTAL INCOME - ALL SOURCES		<u>16,478,637</u>	<u>111,550</u>	<u>95,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>16,478,637</u></u>	<u><u>16,590,187</u></u>	<u><u>15,884,904</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
4600	Gasoline	-	-	-
5100	Consulting Services	-	-	202,000
5400	Insurance	-	-	-
5500	Fuel	-	-	-
5600	Repairs	-	-	-
5700	Legal and Audit Expense	-	-	-
5800	Other Services, Fees and Expenses	-	149,024	107,620
	Other Operating Expenses	-	149,024	309,620
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	2,945,180
6200	Buildings	-	183	2,373,000
6400	New Equipment	-	651,076	2,945,200
	Total Capital Outlay	-	651,259	8,263,380
	TOTAL EXPENDITURES / APPROPRIATIONS	-	800,283	8,573,000
	NET ENDING BALANCE / RESERVES	<u>16,478,637</u>	<u>15,789,904</u>	<u>7,311,904</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>16,478,637</u></u>	<u><u>16,590,187</u></u>	<u><u>15,884,904</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2013-2014 Actual	2015-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		(368,680)	350,543	1,407,352
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>(368,680)</u>	<u>350,543</u>	<u>1,407,352</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	1,370,889	1,501,297	1,450,000
8860	Interest	11,895	16,710	16,500
8980	Contribution from General Fund	-	-	-
8987	Contribution from Other Funds	-	-	-
Total Local Income		<u>1,382,784</u>	<u>1,518,007</u>	<u>1,466,500</u>
TOTAL INCOME - ALL SOURCES		<u>1,382,784</u>	<u>1,518,007</u>	<u>1,466,500</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,014,104</u></u>	<u><u>1,868,550</u></u>	<u><u>2,873,852</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	-	-	-
3000	Staff Benefits	-	-	-
Total Classified Salaries/Benefits		<u>-</u>	<u>-</u>	<u>-</u>
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	663,561	461,198	655,000
5733	Benefits/Claims Paid	-	-	-
6420	New Equipment - Non-Instructional	-	-	-
Total Contract Services and Operating Expenses		<u>663,561</u>	<u>461,198</u>	<u>655,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>663,561</u>	<u>461,198</u>	<u>655,000</u>
NET ENDING BALANCE / RESERVES		<u>350,543</u>	<u>1,407,352</u>	<u>2,218,852</u>
GRAND TOTAL - EXPENDITURES /		<u><u>1,014,104</u></u>	<u><u>1,868,550</u></u>	<u><u>2,873,852</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		6	79,977	230,528
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>6</u>	<u>79,977</u>	<u>230,528</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	73	3,201	3,500
8893	Miscellaneous	-	15,696	-
8899	Contribution from General Fund	<u>450,000</u>	<u>470,000</u>	<u>396,000</u>
Total Local Income		<u>450,073</u>	<u>488,897</u>	<u>399,500</u>
TOTAL INCOME - ALL SOURCES		<u>450,073</u>	<u>488,897</u>	<u>399,500</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>450,079</u></u>	<u><u>568,874</u></u>	<u><u>630,028</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	-	-	-
5200	Conferences	-	-	-
5400	Insurance	370,102	322,651	330,000
5700	Benefits Paid Claimants	-	-	-
Total Contract Services and Operating Expenses		<u>370,102</u>	<u>322,651</u>	<u>330,000</u>
	<u>CAPTIAL OULAY</u>			
6400	Equipment	-	15,695	-
		-	15,695	-
	<u>OTHER OUTGO</u>			
7300	Interfund Transfer	-	-	-
Total Other Outgo		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>370,102</u>	<u>338,346</u>	<u>330,000</u>
NET ENDING BALANCE / RESERVES		<u>79,977</u>	<u>230,528</u>	<u>300,028</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>450,079</u></u>	<u><u>568,874</u></u>	<u><u>630,028</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
INCOME

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		1,477	61,438	80,006
ADJUSTMENTS TO BEGINNING BALANCE		(12)	5,000	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,465</u>	<u>66,438</u>	<u>80,006</u>
INCOME				
<u>FEDERAL INCOME</u>				
8190	Child Development Food Program	2,271	1,653	2,200
8199	Child Care and Development Program (CCTR)	123,761	84,018	74,840
8199	Child Care and Development Program (CSPP)	<u>101,210</u>	<u>108,628</u>	<u>61,918</u>
Total Federal Income		227,242	194,299	138,959
<u>STATE INCOME</u>				
8622	Child Development Food Program	2,948	-	3,000
8622	Child Care and Development Program (CCTR)	87,515	119,404	156,628
8622	Child Care and Development Program (CSPP)	<u>170,736</u>	<u>148,406</u>	<u>264,598</u>
Total State Income		261,199	267,810	424,226
<u>LOCAL INCOME</u>				
8830	Contract Services	45,930	59,544	45,000
8860	Interest	223	628	225
8871	Child Development Services Fees	<u>11,199</u>	<u>21,379</u>	<u>11,500</u>
Total Local Income		57,352	81,551	56,725
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	-	-	-
8980	Transfer from General Fund	<u>60,934</u>	<u>30,575</u>	<u>-</u>
Total Incoming Transfers		60,934	30,575	-
TOTAL INCOME - ALL SOURCES		<u>606,727</u>	<u>574,235</u>	<u>619,910</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>608,192</u></u>	<u><u>640,673</u></u>	<u><u>699,916</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	5,000	-	-
1300	Other Schedule, Teaching	1,564	-	-
Total Academic Salaries		6,564	-	-
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	309,656	298,968	287,548
2200	Non-STRS Instructors	7,096	-	-
2300	Hourly and Overtime	17,565	27,552	12,003
2400	Instructional Aides, Other	24,976	31,525	17,965
Total Classified Salaries		359,293	358,045	317,516
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	-	-
3200	PERS	35,624	35,216	33,891
3300	Social Security - OASDI/Medicare	27,372	26,553	17,843
3400	Health & Welfare	55,165	53,169	48,300
3500	Unemployment Insurance	175	168	159
3600	Workers' Compensation	15,122	14,730	11,931
3700	Cash in Lieu of Insurance	10,923	15,697	-
3800	Other Benefits	7	-	-
Total Staff Benefits		144,388	145,533	112,124
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	965	1,654	1,000
4330	Publications-Magazines	-	5,420	4,000
4400	Other Instructional Supplies	-	-	-
4500	Non-Instructional Supplies	32,614	37,110	35,000
Total Books, Supplies, and Materials		33,579	44,184	40,000
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	2,333	2,636	7,944
<u>CAPITAL OUTLAY</u>				
6400	Equipment	-	8,578	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	597	1,691	3,000
Total Other Outgo		597	1,691	3,000
TOTAL EXPENDITURES / APPROPRIATIONS		546,754	560,667	480,584
NET ENDING BALANCE / RESERVES		61,438	80,006	219,332
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		608,192	640,673	699,916

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74
INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Unaudited Actuals	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		466,213	394,360	416,030
ADJUSTMENT		(54,221)	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>411,992</u>	<u>394,360</u>	<u>416,030</u>
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	- *	- *	- *
8150	PELL Grant Program	- *	- *	- *
8150	Direct Loans	- *	- *	- *
Total Federal Income		-	-	-
<u>STATE INCOME</u>				
8650	Cal Grants	<u>374,756</u>	<u>531,657</u>	<u>550,000</u>
Total State Income		374,756	531,657	550,000
<u>LOCAL INCOME</u>				
8860	Interest	<u>2,090</u>	<u>2,754</u>	<u>2,200</u>
Total Local Income		2,090	2,754	2,200
TOTAL INCOME - ALL SOURCES		<u>376,846</u>	<u>534,411</u>	<u>552,200</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>788,838</u></u>	<u><u>928,771</u></u>	<u><u>968,230</u></u>

* Federal Student Financial Aid is operated and recorded under El Camino Community College District

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 FINAL BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74
 EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Actuals	2015-2016 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7510	Supplemental Ed. Opportunity Grant	*	*	*
7520	PELL Grant Program	*	*	*
7525	Direct Loans	*	*	*
7530	Cal Grants	<u>394,478</u>	<u>512,741</u>	<u>550,000</u>
Total Other Outgo		394,478	512,741	550,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>394,478</u>	<u>512,741</u>	<u>550,000</u>
NET ENDING BALANCE / RESERVES		<u>394,360</u>	<u>416,030</u>	<u>418,230</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>788,838</u></u>	<u><u>928,771</u></u>	<u><u>968,230</u></u>

* Federal Student Financial Aid is operated and recorded under El Camino Community College District

APPENDIX



Compton Community College District Base Revenue

Final Budget – FY2016

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 currently received from four sources:

- Enrollment Fees
- Property Tax
- State General Apportionment
- Education Protection Account (EPA)

The amount of enrollment fees, property taxes, and education protection account 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, property taxes, or education protection account received are higher than originally estimated, the State reduces that district's apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is comprised of sales tax increases which are set to expire at the end of 2016 and income tax increases set to expire at the end of 2018. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

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:

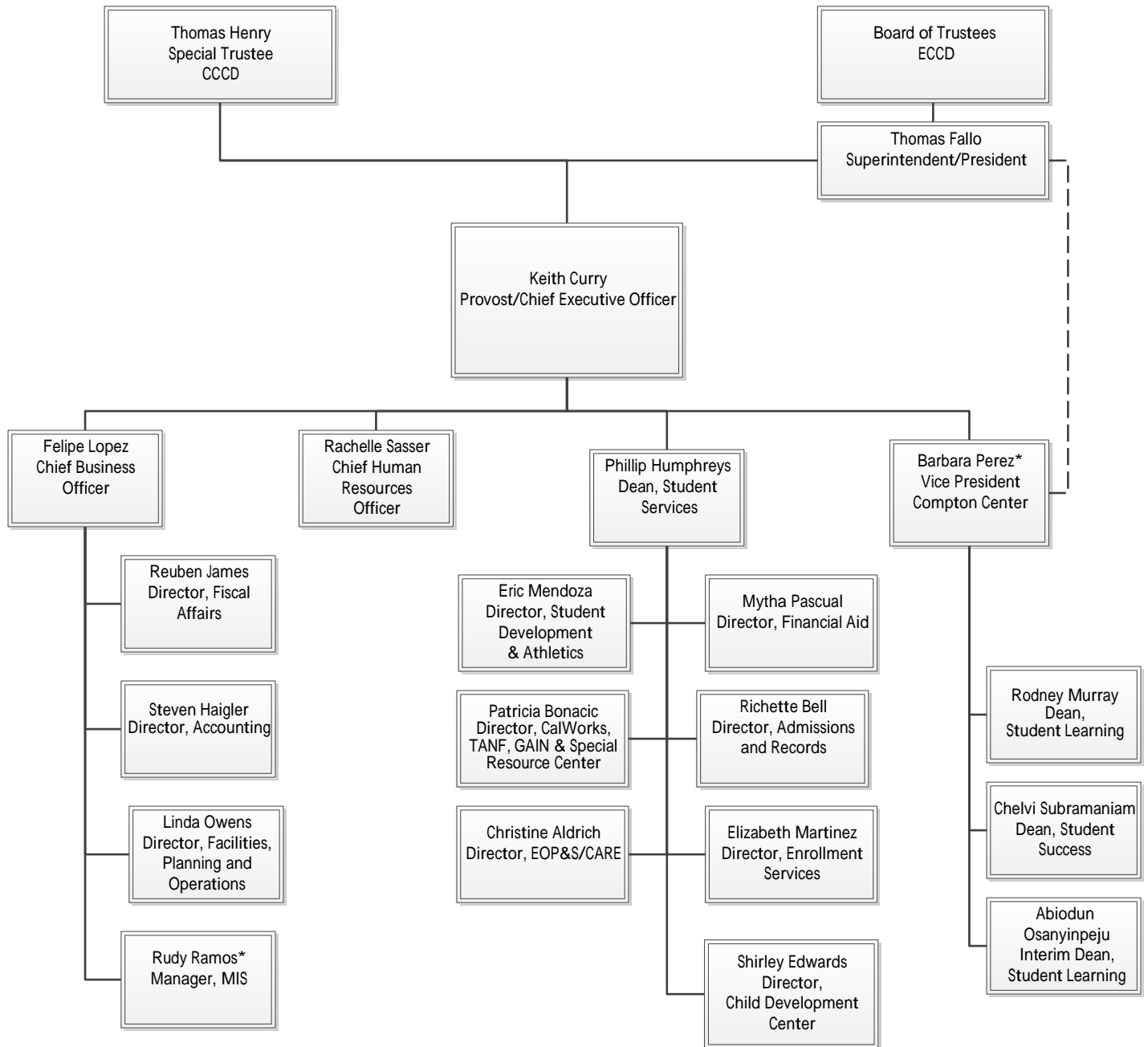
- Base Funding (basic allocation);
- Credit FTES Revenues;
- Non-Credit FTES Revenues

Basic allocation 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 2014-2015 base funding rates were \$4,675.90 for Credit FTES and \$2,811.75 for Non-credit FTES. The 2015-2016 COLA of 1.02% provided approved in the Governor's Budget increasing base funding rates to \$4,723.59 for Credit FTES and \$2,840.43 for Non-credit FTES.

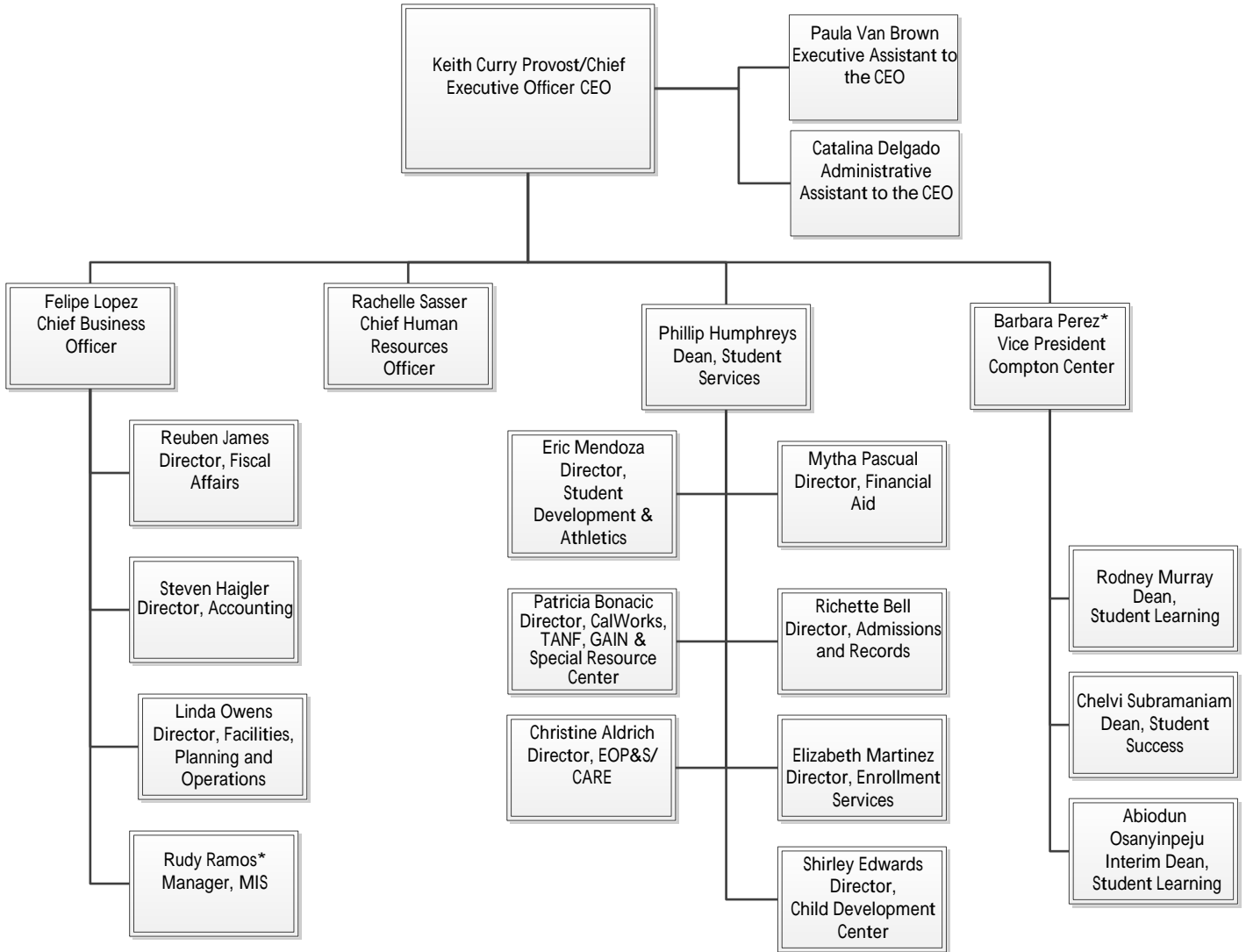
The Base Revenue for 2015-2016 was computed based on 5,837 credit FTES and 23 non-credit FTES.

CCCD/ECCD CEC 2015-2016 Organizational Structure



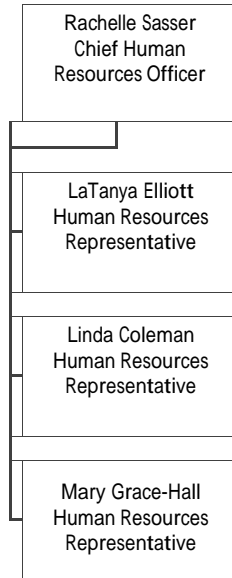
* Administrator on Loan from El Camino College

Provost/Chief Executive Officer

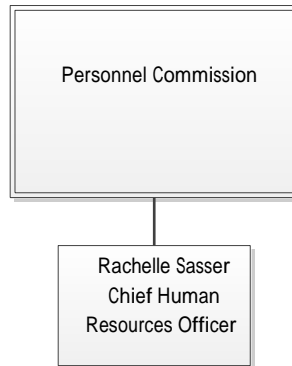


* Administrator on Loan from El Camino College

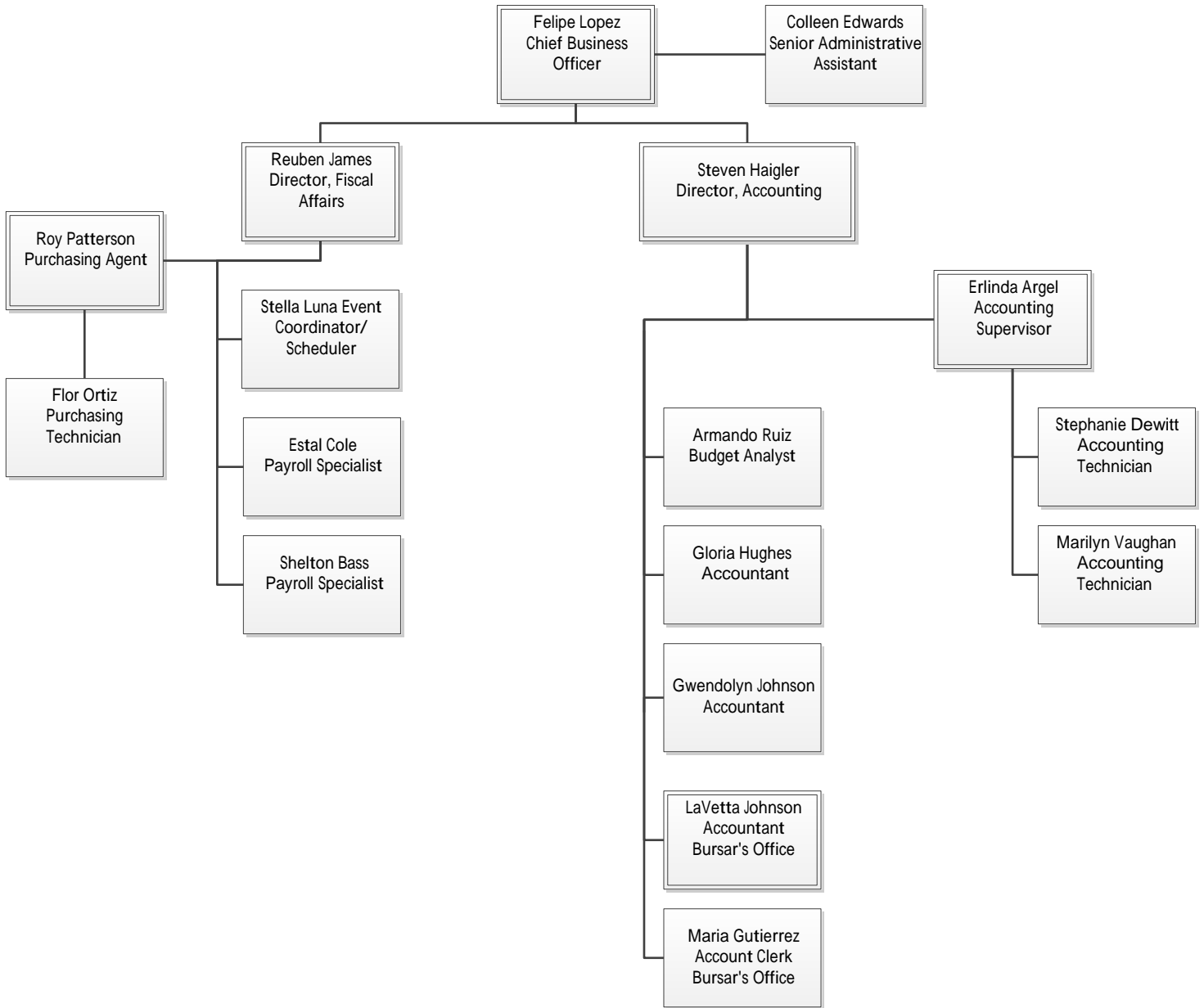
Human Resources



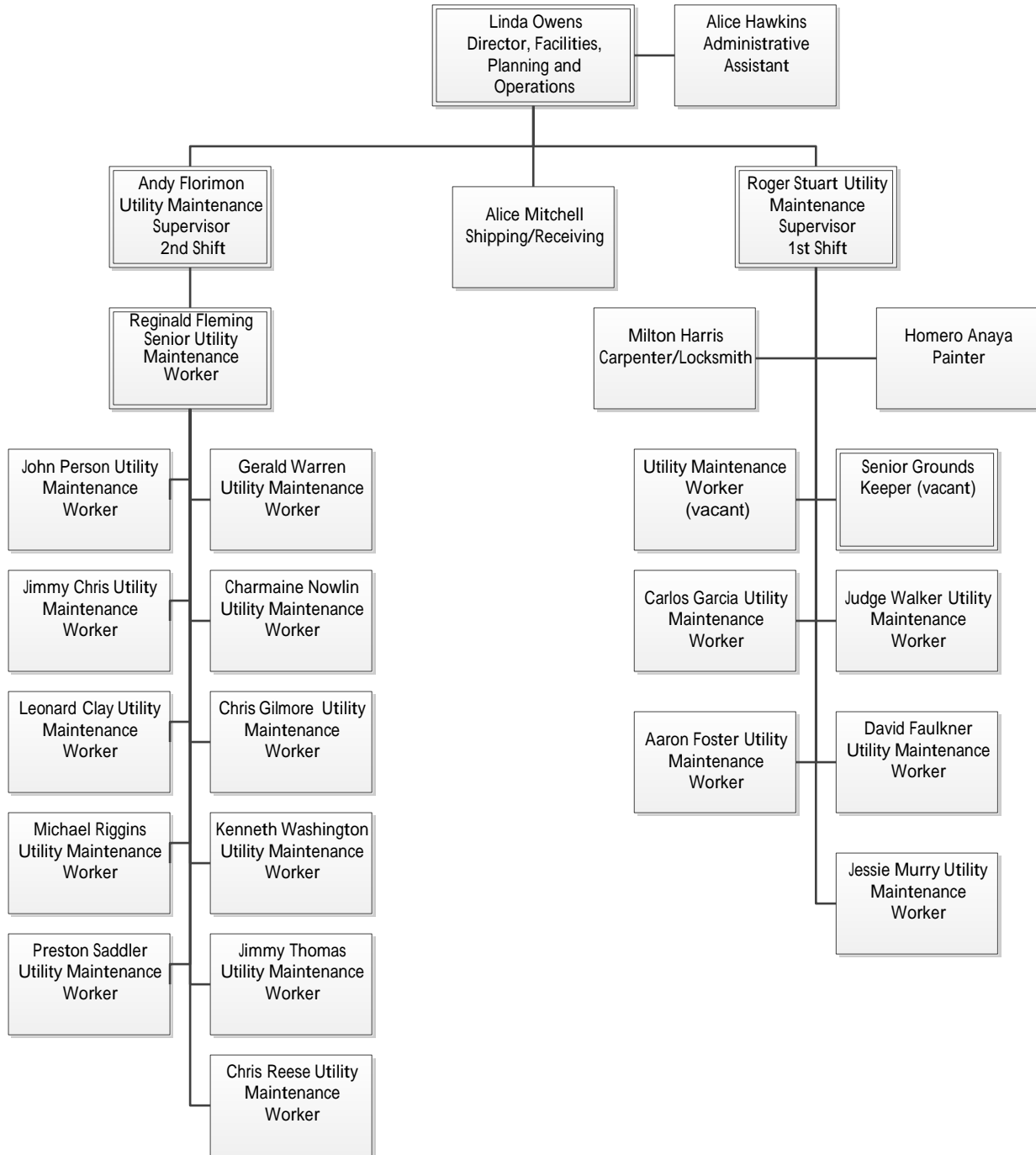
CCCD Personnel Commission



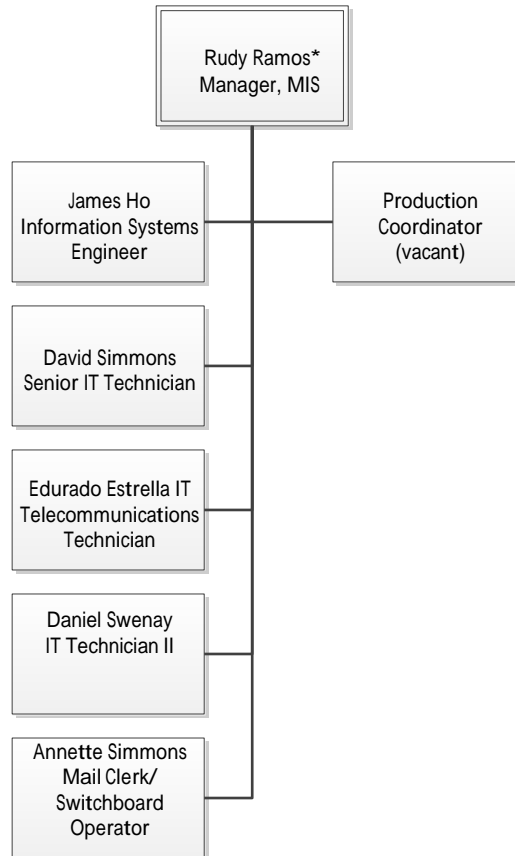
Business Services



Maintenance and Operations

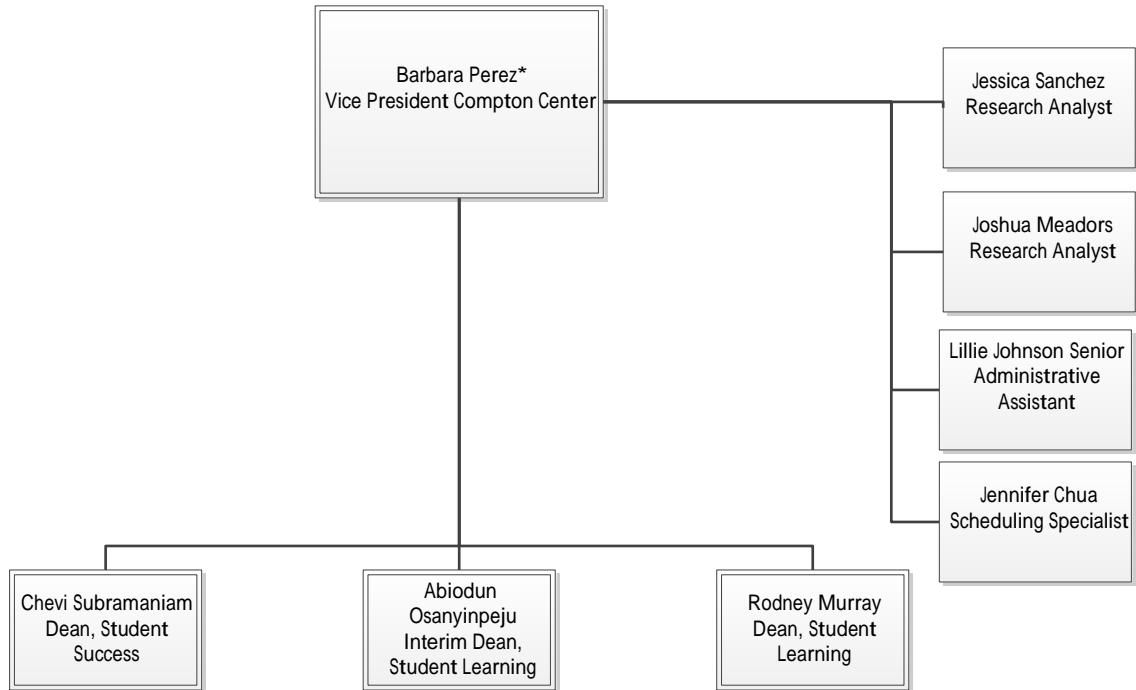


Management Information Systems



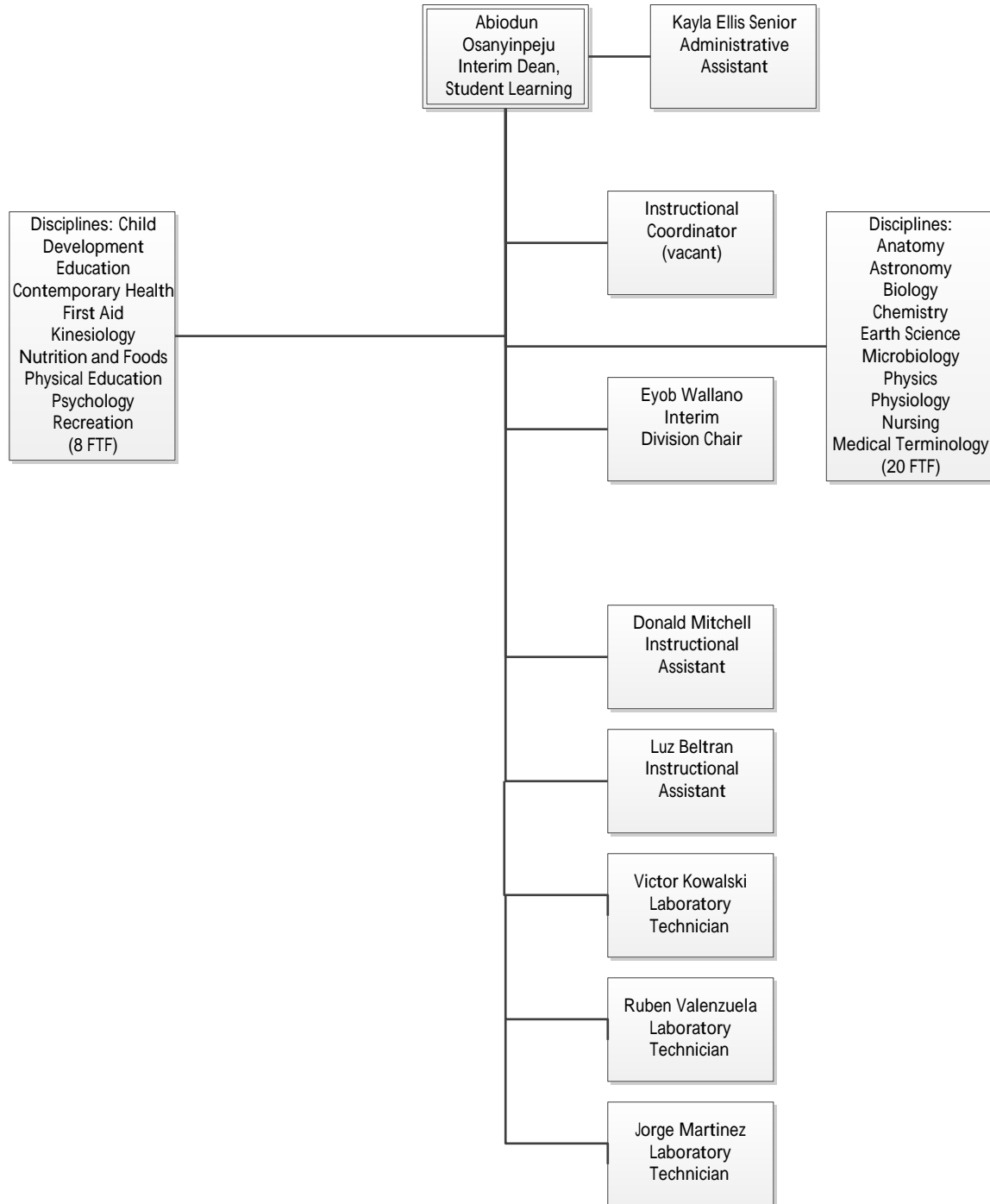
* Administrator on Loan from El Camino College

El Camino College Compton Center

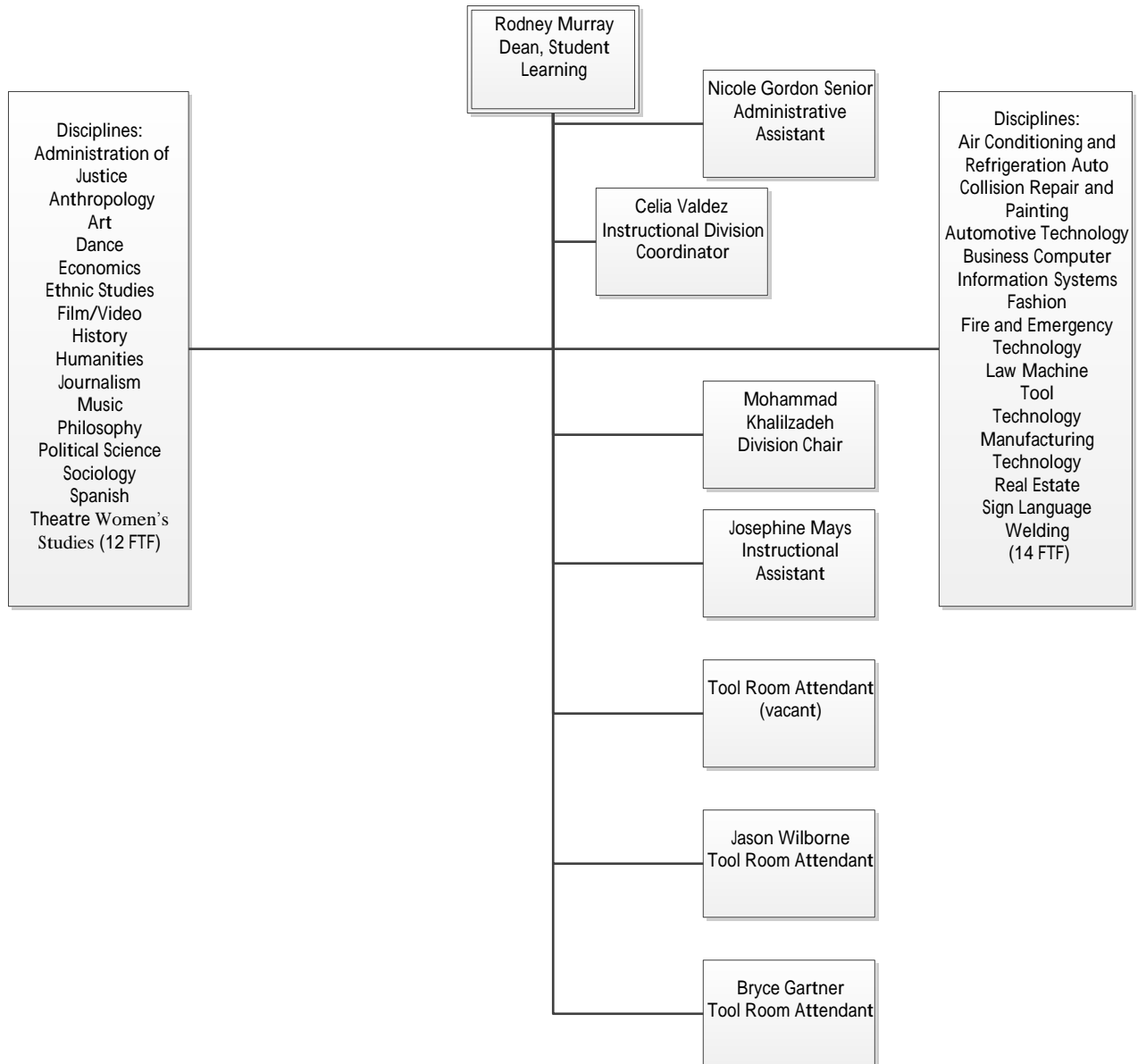


* Administrator on Loan from El Camino College

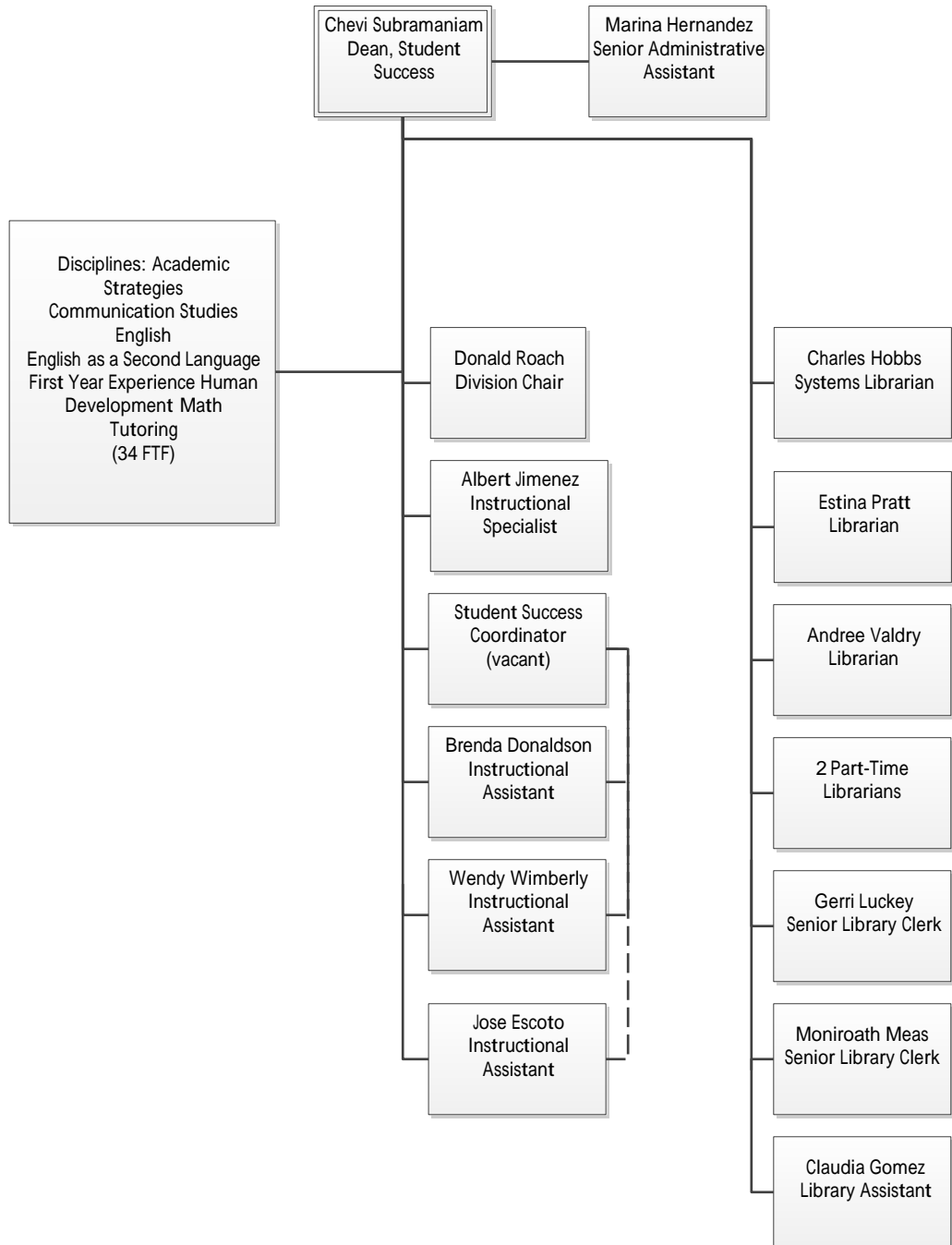
Division I



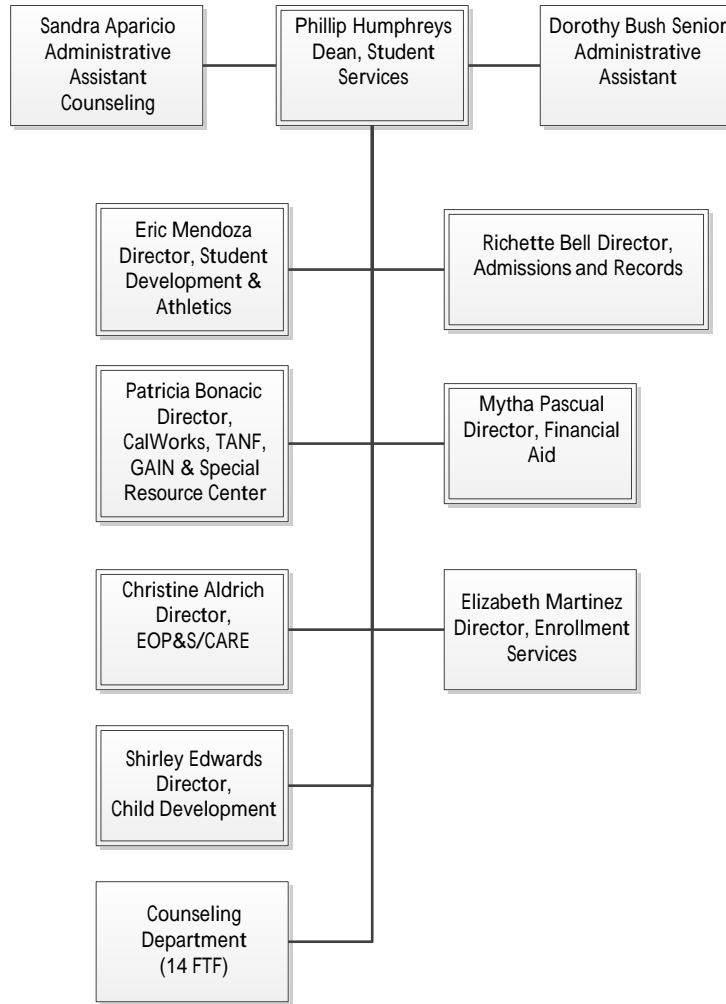
Division II



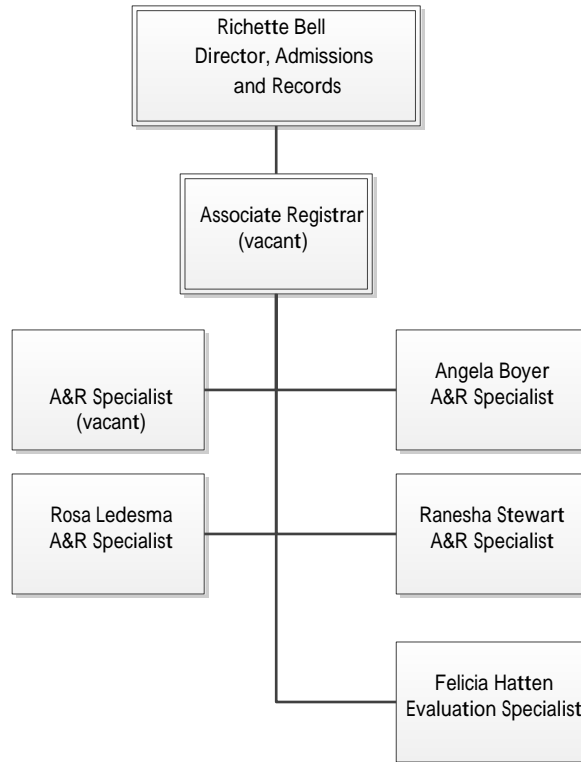
Division III



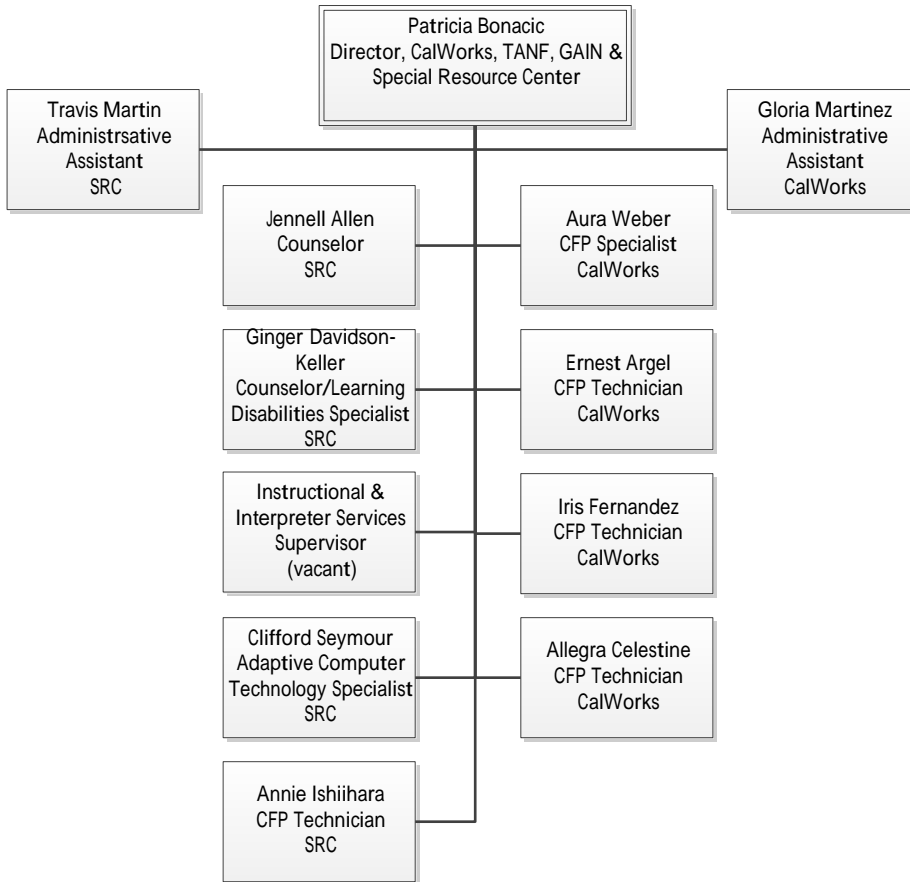
Student Services



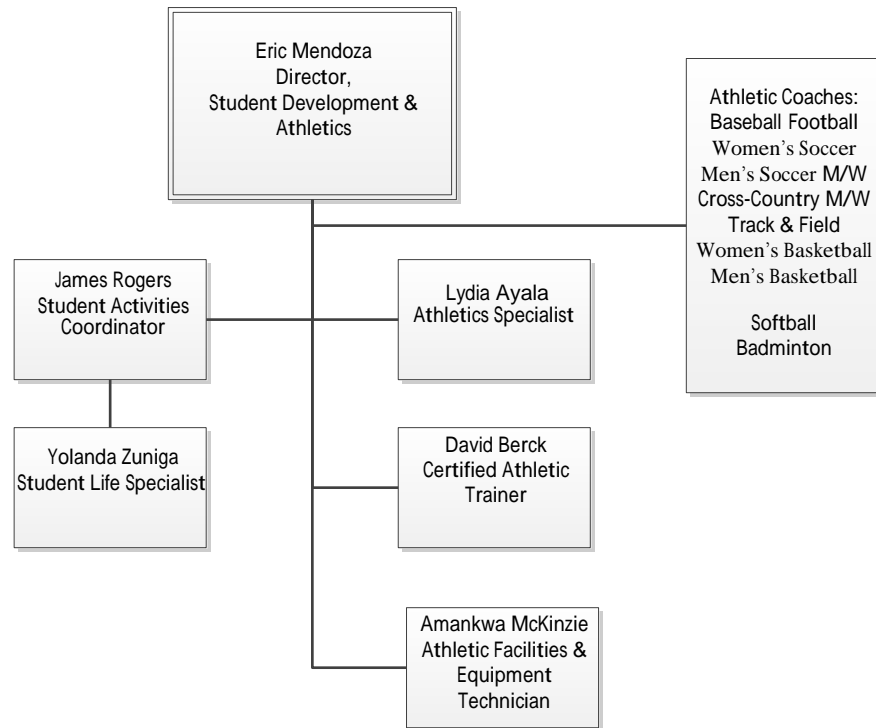
Admissions & Records



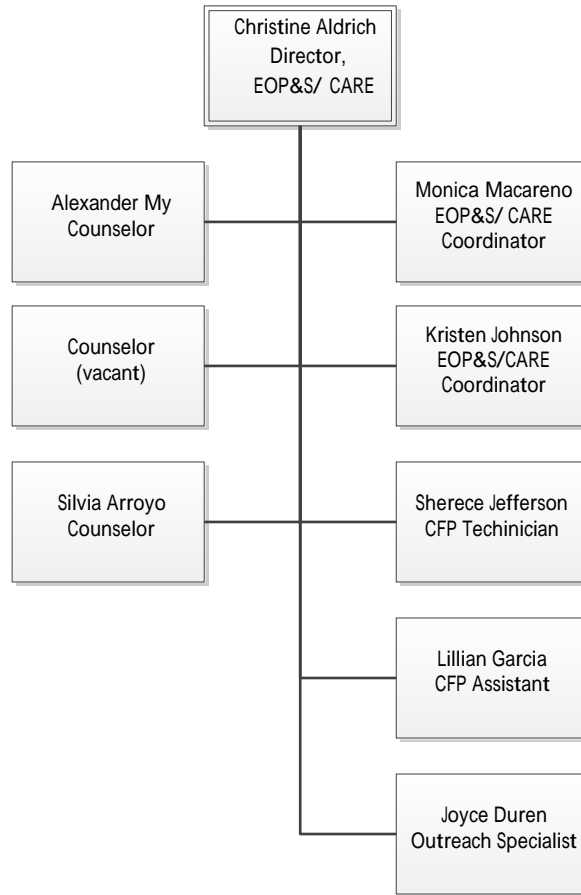
CalWorks, TANF, GAIN & Special Resource Center



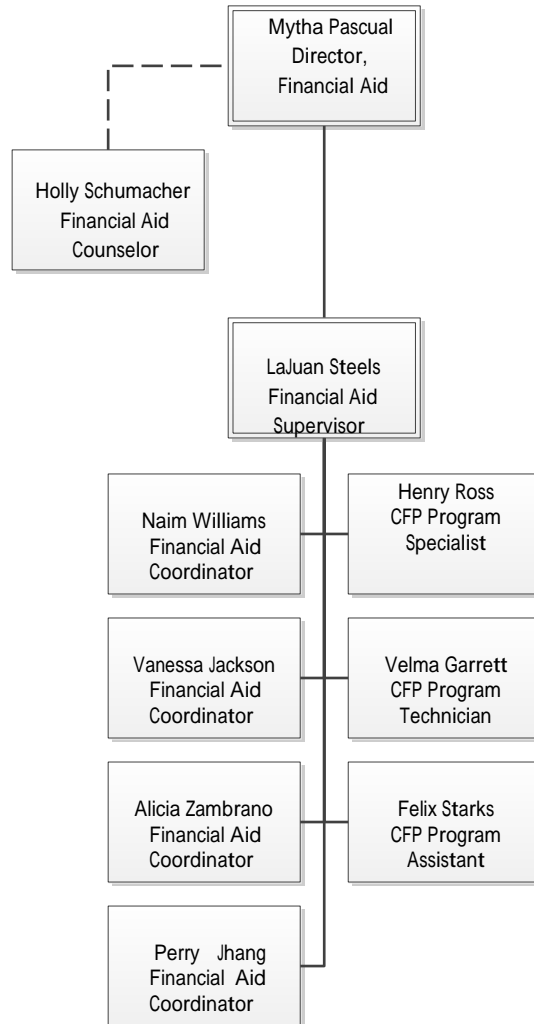
Student Development & Athletics



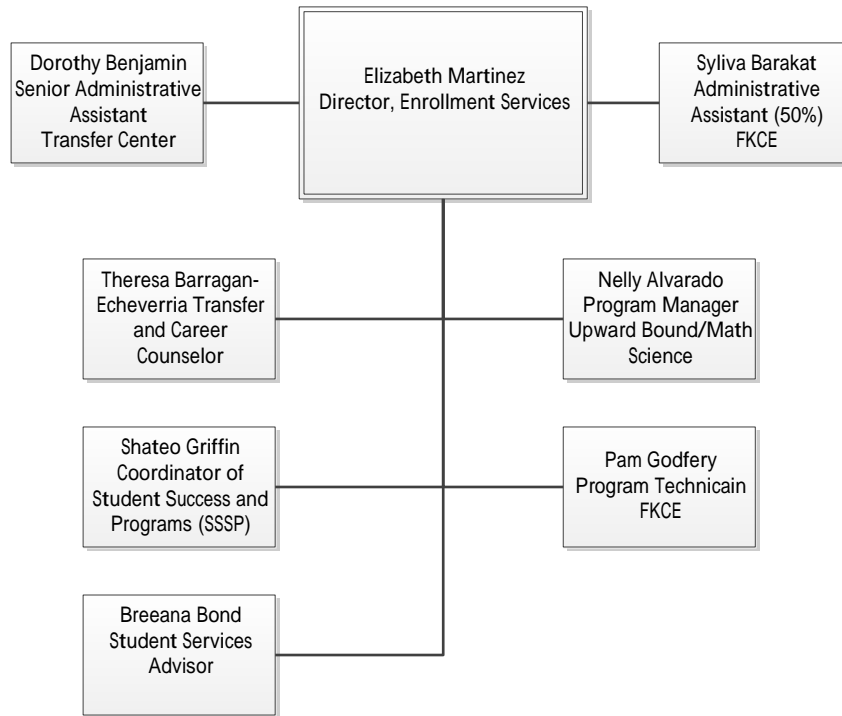
EOP&S /CARE



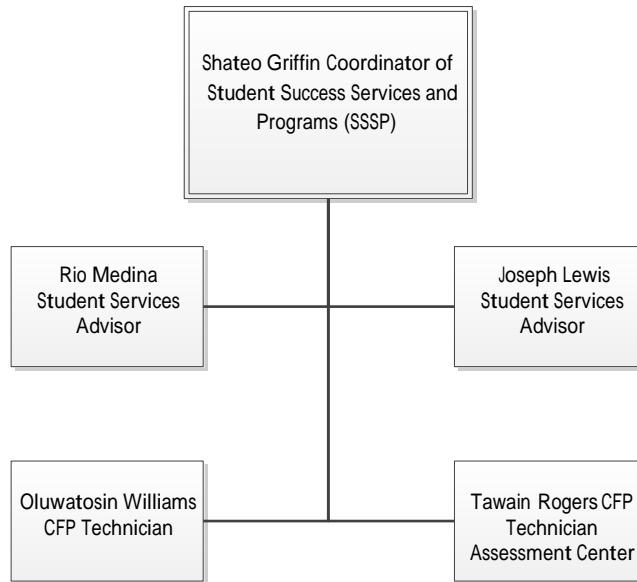
Financial Aid



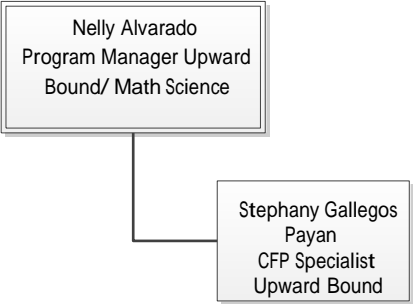
Enrollment Services



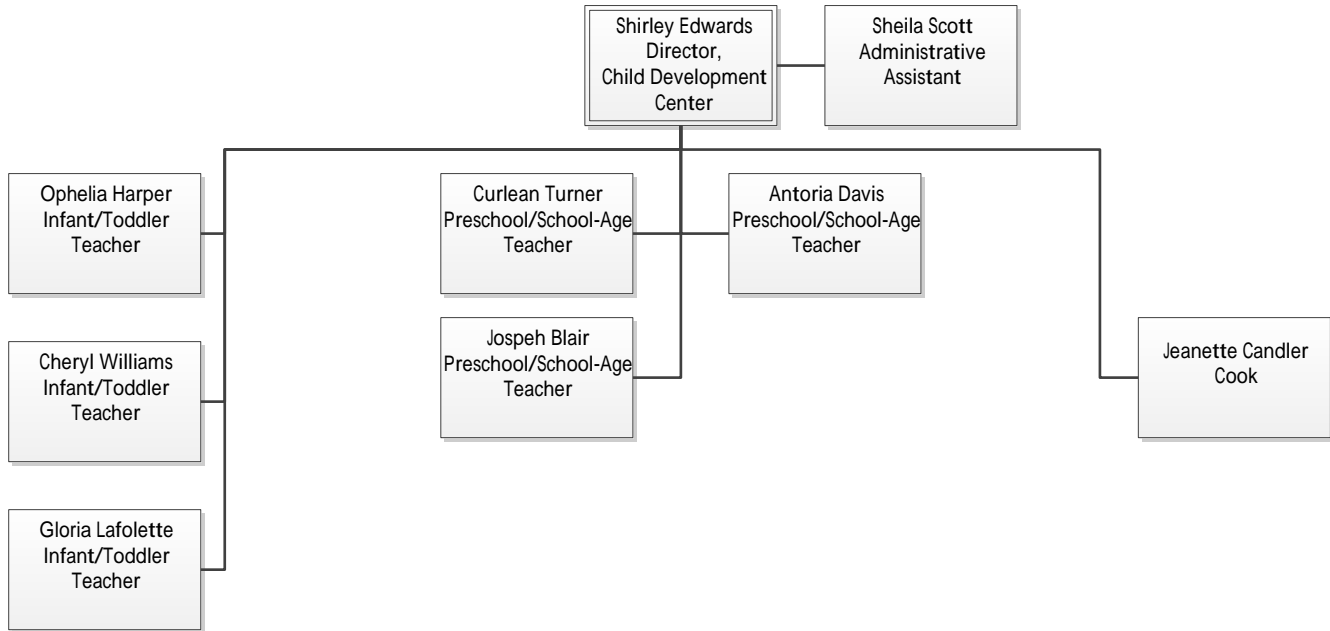
Student Success & Support Programs



TRIO Programs



Child Development Center





Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2017-2021 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2015-16	Music Building Renovation	\$ 1,100,000
	Delta Building Renovation for Police	\$ 1,622,000
	Instructional Building 1 Replacement	\$17,792,000
2016-17	MIS Building Upgrade	\$ 7,400,000
2017-19	Instructional Building 2 Replacement	\$25,280,000
	Student Activities Center Replacement	\$ 6,232,000
2018-20	Physical Education Complex	\$25,517,000
	Administration Building Remodel	\$ 5,290,000
2019-21	Instructional Building 3 Replacement	\$ 7,496,000
	Student Services Center Replacement	\$11,375,000



Compton Community College District Enrollment Fees

Final Budget – FY2016

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
2012-16	\$46 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	112.20	84.7%	\$60,289
2007	35.4	91.00	76.2%	\$60,289
2008	22.4	84.00	66.08%	\$60,289
2009	22.4	79.00	55.4%	\$63,798
2010	22.4	82.30	52.3%	\$66,801
2011	22.4	81.38	52.18%	\$68,602
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,532
2015	24.4	N/A***	N/A***	\$73,057

* 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 2015 has not been determined yet.

N/A Not Available



Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</u>
2011-2012		
	Goal	Actual
Summer 11	1,035	1,004
Fall 11 - Spring 12	4,965	5,371
Total	<u>6,000</u>	<u>6,375</u>
2012-2013		
	Goal	Actual
Summer 12	950	903
Fall 12 - Spring 13	4,950	4,923
Summer 13 [1]	0	174
Total	<u>5,900</u>	<u>6,000</u>
2013-2014		
	Goal	Actual
Summer 13	1,000	614
Fall 13-Spring 14	5,250	4,942
Summer 14 [2]	0	504
Total	<u>6,250</u>	<u>6,060</u>
2014-2015		
	Goal	Actual
Summer 14	412	312
Fall 14-Spring15	5,648	4,904
Summer 15	0	0
Total	<u>6,060</u>	<u>5,216</u>
2015-2016		
	Goal	Projected
Summer 14	916	916
Fall 14-Spring15	5,144	4,944
Summer 15 [3]	0	200
Total	<u>6,060</u>	<u>6,060</u>

[1] To achieve the 6,000 FTES funded enrollment the District borrowed 174 FTES from, the next fiscal year.

[2] To achieve the 6,000 FTES funded enrollment the District borrowed 504 FTES from, the next fiscal year.

[3] To achieve the 6,000 FTES funded enrollment the District borrowed 200 FTES from, the next fiscal year.

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 FINAL BUDGET
 50 PERCENT LAW SCHEDULE
 EDUCATION CODE SECTION (ECS) 84362

Description	2013-2014 Actual	2014-2015 Unaudited	2015-2016 Final Budget
<u>TOTAL FOR ECS 84362, 50% LAW</u>			
INSTRUCTIONAL SALARY COST	12,653,669	13,556,159	14,635,856 *
TOTAL CURRENT EXPENSE OF EDUCATION	<u>25,045,720</u>	<u>26,339,393</u>	<u>29,125,353</u> *
PERCENT of CEE (Instructional Salary Cost/Total CEE)	50.52%	51.47%	50.25% *
<u>AMOUNT REQUIRED TO BE EXPENDED</u>			
50% of CURRENT EXPENSE OF EDUCATION	12,522,860	13,169,697	14,562,677 *
AMOUNT OVER (UNDER) COMPLIANCE	130,809	386,463	73,179 *

* Amounts based on 2015-2016 budget and are subject to change



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.