

FINAL BUDGET

Fiscal Year 2016-2017

COMPTON COMMUNITY COLLEGE DISTRICT



**Compton Community College District
2016-2017 Final Budget**

Submitted by:

Dr. Keith Curry
Provost/Chief Executive Officer

To the:

Board of Trustees

September 6, 2016



**Compton Community College District
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Final Budget – FY2017

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August 26, 2016

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Compton Community College District

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KEITH CURRY, Ed.D.
Provost/CEO

The proposed 2016-2017 Compton Community College District Final Budget is submitted for your review and approval. The Compton Community College District Budget Book includes the 2016-2017 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 generated 6,000 Full-Time Equivalent Students (FTES), which included borrowing approximately 563 FTES from summer 2016. The Compton Center did not meet our FTES goal and will enter into the final year of stabilization funding during the 2016-2017 year. For the 2016-2017 fiscal year, the Compton Center will be funded for FTES actual generated. Our goal is to generate 6,060 FTES, which would include borrowing FTES from summer 2017.

The Final Budget was developed to achieve the 6,060 FTES goal. The Compton Center will offer 1,500 course sections to meet that FTES target. The Final Budget includes no Cost of Living Adjustment (COLA). 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, increasing our California Public Entity Pension Stabilization Fund (PERS/STRS) contribution to \$700,000 to address our future STRS/PERS obligations, and increasing the line of credit repayment to \$1,682,420.

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 26, 2016. The Public Hearing and your adoption of the Final Budget is scheduled for Tuesday, September 6, 2016 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 stamp.

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 2016-2017 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:

- *Apportionment Adjustments* — The Budget provides a decrease of \$198.4 million Proposition 98 General Fund in 2016-17 as a result of increase offsetting local property tax revenues. An increase of \$114.3 million Proposition 98 General Fund for 2-percent growth in full-time equivalent student enrollment. An increase of \$75 million Proposition 98 General Fund to support increase community college operating expenses in areas



such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses. An increase of up to \$31.7 million Proposition 98 General Fund in 2015-16, provided on a contingency basis.

- *Career Technical Education* — An increase of \$200 million Proposition 98 General Fund to establish the Strong Workforce Program. A one-time increase of \$48 million Proposition 98 General Fund to support the Career Technical Education Pathways Program.
- *Improving Student Success* — An increase of \$30 million in one-time Proposition 98 General Fund to fund additional basic skills transformation grants in 2016-17. An increase of \$25 million one-time Proposition 98 General Fund for innovation awards focusing on innovations in curriculum and instruction, assessment of prior learning and experiences, and access to financial aid. An increase of \$15 million one-time Proposition 98 General Fund to provide California College Promise Innovation grants. An increase of \$10 million Proposition 98 General Fund to support the Institutional Effectiveness Partnership Initiative.
- *Enhancing the Use of Technology* — An increase of \$20 million one-time Proposition 98 General Fund to expedite and enhance the adaptation and development of online courses that will be available through the online course exchange. The budget provides \$5 million one-time funds for the Zero-Textbook Cost Degree Program to incentivize programs that have no costs to students for the use of textbooks. The budget added \$12 million (\$7 million is one-time) to the Telecommunications and Technology Infrastructure Program (TTIP) to support 10 Gig circuits throughout the system.
- *Restorations* — The Budget provides restoration of CalWORKs (\$8.683 million), part-time faculty office hours (\$3.658 million), and the MESA and Puente (\$2.366 million) programs.
- *Adult Education Block Grant* — The budget provides \$5 million one-time increase for statewide activities necessary to support the Adult Education Block Grant program. These funds will be used to continue providing webinars, trainings, convenings, professional development, and technical assistance over the next three years.
- *Financial Aid and Outreach* — The budget provides \$2.2 million is added to the Full-Time Student Success Grant, to provide supplemental financial assistance to Cal Grant B and Cal Grant C recipients taking 12 units or more. The budget includes \$15 million in one-time funds to fund California Promise Programs which will be implemented through AB1741. The Budget also allocates \$2.5 million for the I Can Afford College Campaign to increase public outreach for baccalaureate pilot programs, non-English speaking households, and areas with declining enrollment.
- *Facilities* — The Budget provides \$49.2 million is provided for energy efficiency projects and workforce development consistent with the intent of Proposition 39. The Budget



allocates \$184.6 million for deferred maintenance, instructional equipment, and drought response activities. Increase the Division of State Architect minimum project cost thresholds to \$100,000 for structural and \$225,000 for nonstructural. This proposal will improve efficiency by allowing more projects to be exempt from Division of State Architect approval.

Other – The budget provides the following:

- \$2 million increase for the Equal Employment Opportunity Program. This is in addition to the \$2.3 million in one-time for FON penalties.
- \$10 million for the Institutional Effectiveness Partnership Initiative, in part, to augment support of technical assistance to the colleges.
- \$25 million one-time funds to fund Innovation Awards which provide grants related to innovative practices in community colleges. Changes the focus of the awards to address equity issues, encourages the use of technology, and increases students' access to financial aid.
- The Compton CCD's loans are refinanced to 2.307%, which allows an opportunity for the district to reinvest in operation needs. The interest rate is the same as provided to two K-12 districts in the prior year's budget.
- Commencing in 2017-18, the apportionment restoration period for San Francisco CCD is extended from three years to five years and the restoration target is set at their 2012-13 level of funding.
- \$2.5 million one-time funds to continue coordination and technical assistance efforts for inmate education programs across the state.

¹ Retrieved from <http://www.ebudget.ca.gov/2016-17/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 general reserve shall be no less than ten (10) percent or 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 – FY2017

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 Revise 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 May 2016 Revise 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 \$114.7 million, \$200 million for workforce, and \$75 million increase to the base apportionment. Budget includes no COLA which is the first time without an increase in three years. In addition the budget includes one-time resources maintenance, instructional equipment and mandated costs.

- A. Projected beginning balance: **\$11,600,000**
- B. Estimated local, state and other revenue: **\$37,900,000**
- C. Ending fund balance: **\$9,300,000** of budgeted expenditures of which **\$8,300,000** is unassigned and **\$1,000,000** assigned.
- D. Budget the General State Apportionment in alignment with the El Camino College Compton Center generating 6,000 FTES.
- E. Offering 1,500 sections in the 2016-2017.
- F. No Cost of Living Adjustment (COLA) increase.
- G. Budget for the Governmental Accounting Standard Board (GASB) statement 45 "pay as you go" costs for Retiree Benefits: **\$525,000**.
- H. Project Public Employee Retirement System (PERS) contributions increased to 13.888% and State Teachers Employee Retirement System (STRS) increased to 12.58%.
- I. Budget for projected utilities increase of 2.0% or a total cost of \$1,200,000.
- J. Budget all step and column increases of approximately \$220,000.
- K. Budgeted and filled the following full-time faculty positions:
 - 1. Anatomy/ Physiology (3 - Positions)
 - 2. Communications
 - 3. Cosmetology (2 - Positions)
 - 4. Spanish
 - 5. Student Equity Counselor – Restricted Fund
- L. Budget will include 3 limited term faculty positions.
- M. Budget to fill the following full-time classified position:
 - 1. Cosmetology Assistant
 - 2. Payroll Supervisor



Compton Community College District Budget Assumptions

Final Budget – FY2017

- N. Budget for instructional supplies and materials for the Cosmetology program of \$25,000.
- O. Budget for the Vice President of El Camino College Compton Center (\$165,000, including benefits).
- P. Budget for line of credit debt expense (\$1,682,420) – which includes a one-time augmentation of \$500,000.
- Q. Budget for the Police Services Contract with El Camino College (\$1,507,000).
- R. Budget for Other Postemployment Benefit (OPEB) contribution of \$750,000 – which includes a one-time augmentation of \$500,000.
- S. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$700,000 – which includes a one-time augmentation of \$500,000.
- T. Budget for Compton Community College District Personnel Commission (\$140,000).
- U. Budget for one-time augmentation for Enrollment Management (\$100,000).
- V. Budget for one-time augmentation for Fire Academy Equipment for the 2016-2017 fiscal year (\$350,000).
- W. Budget for one-time planning augmentations for the 2016-2017 fiscal year (\$50,000).
- X. Budget for one-time augmentation for Site Improvements for the 2016-2017 fiscal year (\$400,000).
- Y. Reserve \$1,000,000 of the ending balance for a future enterprise resource planning (ERP) system for Compton Community College District.
- Z. Unrestricted Budget includes the following interfund transfers:
 - 1. Transfer \$600,000 to the Property & Liability Fund.

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
	BEGINNING BALANCE JULY 1	8,168,700	9,418,850	11,633,376
	ADJUSTMENT	(26,226)	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>8,142,474</u>	<u>9,418,850</u>	<u>11,633,376</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	<u>41,214</u>	<u>16,074</u>	<u>-</u>
<u>STATE REVENUE</u>				
8610	Principal Apportionment	20,519,732	22,135,976	22,582,938
8610	Full-Time Faculty Apportionment	-	332,481	335,550
8606	Part-Time Faculty Apportionment	70,827	171,235	174,343
8612	Prior Year Apportionment Correction	501,930	131,860	-
8614	Enrollment Fee Administration	86,319	84,276	84,332
8630	Education Protection Account Funds	5,558,359	5,303,615	5,188,984
8672	Homeowner's Property Tax Relief	27,780	27,107	29,070
8680	Lottery Funds	809,317	679,256	763,560
8682	Mandated Reimbursements - PY	267,612	3,243,184	570,000
8690	Other State Revenue	1,345	857,675	1,101,000
8691	Mandated Block Grant	<u>169,680</u>	<u>164,037</u>	<u>171,000</u>
Total State Revenue		28,012,901	33,130,702	31,000,777

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	3,747,506	3,914,500	4,413,626
8812	District Taxes - Supplemental	114,816	122,665	100,000
8813	District Taxes - Unsecured Roll	49,447	60,501	50,000
8816	District Taxes - Prior Years	94,617	60,095	100,000
8819	Redevelopment Agency Funds	718,353	640,190	425,000
8830	Contract Services	-	15,600	-
8850	Rentals and Leases	25,325	36,261	50,000
8860	Interest and Investment Income	93,769	92,362	110,000
8874	Enrollment Fees	837,774	1,031,724	1,025,000
8879	Transcript Fees	9,650	1,577	10,234
8880	Non-Resident Tuition	106,594	99,885	113,043
8885	Non-Resident Tuition-Foreign	182,543	129,455	105,000
8893	Miscellaneous Income	370,997	258,653	425,000
Total Local Revenue		<u>6,351,391</u>	<u>6,463,468</u>	<u>6,926,903</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	-	500,491	-
Total Incoming Transfers		<u>-</u>	<u>500,491</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>34,405,506</u>	<u>40,110,735</u>	<u>37,927,680</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>42,547,980</u>	<u>49,529,585</u>	<u>49,561,056</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,330,785	6,791,209	7,269,214
1200	Regular Schedule, Non-Teaching	2,480,268	2,658,734	2,711,778
1300	Other Schedule, Teaching	3,907,709	3,746,768	4,327,580
1400	Other Schedule, Non-Teaching	226,621	341,237	275,000
Total Academic Salaries		12,945,383	13,537,948	14,583,572
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,619,176	5,396,784	5,772,465
2200	Instructional Aides, Regular	536,771	629,799	606,438
2300	Student Help, Hourly and Overtime	656,791	611,536	583,067
2400	Instructional Aides, Other	136,695	144,471	122,500
Total Classified Salaries		5,949,433	6,782,590	7,084,470
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	1,058,505	2,495,493	2,528,835
3200	Public Employees' Retirement	666,062	927,793	1,198,477
3300	Social Security - OASDI/Medicare	652,082	735,432	642,620
3400	Health and Welfare - Medical	2,487,867	3,258,517	3,775,277
3500	Unemployment Insurance	20,232	24,390	8,395
3600	Workers' Compensation Insurance	723,274	765,148	647,547
3700	Cash in Lieu of Insurance	260,437	252,101	250,000
3800	Other Benefits	109,842	109,842	-
3900	Retiree Benefits	26,474	43,152	55,700
Total Staff Benefits		6,004,775	8,611,868	9,106,851
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4300	Instructional Supplies	15,802	3,321	191,195
4400	Repairs and Supplies	24,801	25,841	73,000
4500/4600	Non-Instructional Supplies/Gasoline	371,659	418,323	393,838
Total Books, Supplies and Materials		412,262	447,485	658,033

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,931,822	2,197,737	2,056,541
5200	Travel, Conference and Training	150,490	220,897	199,698
5300	Dues and Memberships	48,274	43,077	46,050
5400	Insurance	106,443	105,362	105,227
5500	Utilities and Housekeeping Services	1,032,147	1,006,427	1,155,927
5600	Contracts, Rentals, and Repairs	729,475	872,131	832,926
5700	Legal, Elections, and Audit Expense	241,950	228,500	306,204
5800	Other Services, Postage, Advertising	510,026	578,307	676,577
5900	Miscellaneous	34,158	13,306	206,311
Total Contract Services and Operating Expenses		<u>4,784,785</u>	<u>5,265,744</u>	<u>5,585,461</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	91,660	126,332	400,000
6300	Library Books	104,764	27,055	50,000
6400	Equipment	761,575	353,696	512,330
Total Capital Outlay		<u>957,999</u>	<u>507,083</u>	<u>962,330</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,292,420	1,492,420	1,682,420
7300	Interfund Transfer	743,843	1,205,013	600,000
7600	Other Student Aid	38,230	46,058	45,000
Total Other Outgo		<u>2,074,493</u>	<u>2,743,491</u>	<u>2,327,420</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>33,129,130</u>	<u>37,896,209</u>	<u>40,308,137</u>
RESERVE FOR ONE TIME EXPENDITURES		<u>-</u>	<u>-</u>	<u>1,000,000</u>
TOTAL ASSIGNED FUND BALANCE		<u>-</u>	<u>-</u>	<u>1,000,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>9,418,850</u>	<u>11,633,376</u>	<u>8,252,919</u>
TOTAL ENDING BALANCE / RESERVES		9,418,850	11,633,376	9,252,919
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>42,547,980</u></u>	<u><u>49,529,585</u></u>	<u><u>49,561,056</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
	BEGINNING BALANCE JULY 1	934,391	1,005,402	963,686
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	934,391	1,005,402	963,686
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-3180	296,836	174,518	250,000
8120	TRIO - Upward Bound-3180 - PY	-	-	56,340
8140	TANF (6405)	104,468	100,207	95,107
8190	DPSS - 6408	134,763	128,799	128,799
8190	Foster & Kinship Care Ed (FKCE) (1251)	22,880	54,284	65,082
8190	Summer Food Services Program (3401)	4,070	3,328	6,856
8190	YESS ILP Grant (6411)	23,473	22,500	22,500
8199	Other Federal Revenue	31,672	-	-
	Total Federal Revenue	618,162	483,636	624,684
	<u>STATE REVENUE</u>			
8620	Assessment and Remediation for Nursing (2233)	91,136	114,000	114,000
8620	Basic Skills (3841)	165,425	117,900	90,000
8620	Board Finan. Assist Prog Admin. Allowance (7625)	259,962	314,534	260,414
8620	CalWORKS (6406)	441,749	435,056	434,924
8620	Disabled Student Program Services (3101)	409,585	386,701	338,613
8620	Extended Opportunity Program & Services (4700)	857,960	1,168,623	1,135,366
8620	Extended Opportunity Program & Services (4700) - PY	-	-	35,314
8620	Extended Opportunity Program & Services CARE (4750)	393,658	657,394	643,396
8620	Extended Opportunity Program & Services CARE (4750) - PY	-	-	19,867
8620	Equal Employment Opportunity (5011)	-	-	63,142
8620	Foster Care Education (1251)	100,268	69,096	65,082
8620	Instructional Equipment (2699)	300,646	300,000	400,000
8620	Prop 39 - ECCD (1927)	-	32,472	-
8620	Student Success & Support Programs (6250)	795,174	1,513,064	1,011,862
8620	Student Success & Support Programs (6250) - PY	-	-	93,488
8620	Student Success Non Credit (6251)	-	2,645	-
8620	Student Equity (1006)	44,163	726,817	657,103
8620	Student Equity (1006) - PY	-	-	452,374
8650	Adult Education (6443)	-	-	300,000
8650	Adult Education (6443) - PY	-	-	249,000
8680	Lottery - Restricted	178,901	297,422	195,000
8690	Special Trustee AB 318 Restricted	495,718	307,257	325,000
8690	Special Trustee AB 318 Restricted - PY	-	-	17,743
8690	Transition Aged Foster Care (4300)	5,580	-	-
8690	Other State (8250)	-	45,653	-
	Total State Revenue	4,539,925	6,488,634	6,901,688

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
<u>LOCAL REVENUE</u>				
8830	Career Technical Education (1119)	152,016	166,388	160,000
8830	Career Advancement Academy (6499)	9,597	51,000	63,440
8830	DHS Mentoring Program (2239)	106,004	100,892	90,000
8830	DHS Mentoring Program (2239) - PY	-	-	16,573
8830	Work Study (7621)	174,502	180,260	160,000
8840	Auxiliary Services - Commissions (6065)	35,473	8,942	12,500
8840	Auxiliary Services - Commissions (6065) - PY	-	-	6,539
8860	Interest and Investment Income	11,880	12,516	10,500
8881	Parking Services Fees (8080-85)	111,882	71,406	100,000
8890	Excelencia in Education (7610)	-	-	-
8890	Auxiliary Services - Student Activity (6065)	-	-	59,220
8890	Other	94,591	7,122	10,000
Total Local Revenue		<u>695,945</u>	<u>598,526</u>	<u>688,772</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	-	67,136	-
Total Incoming Transfers		<u>-</u>	<u>67,136</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>5,854,032</u>	<u>7,637,932</u>	<u>8,215,144</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>6,788,423</u>	<u>8,643,334</u>	<u>9,178,830</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	309,464	576,405	361,263
1300	Other Schedule, Teaching	133,699	123,002	87,400
1400	Other Schedule, Non-Teaching	488,201	656,443	376,647
Total Academic Salaries		931,364	1,355,850	825,310
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,079,456	1,473,755	1,230,412
2200	Instructional Aides, Full Time	-	-	-
2300	Student Help, Hourly and Overtime	427,319	460,917	223,847
2400	Instructional Aides, Other	22,653	60,791	20,000
Total Classified Salaries		1,529,428	1,995,463	1,474,259
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	73,167	183,953	142,054
3200	Public Employees' Retirement System	119,771	161,895	126,743
3300	Social Security - OASDI & Medicare	109,393	137,077	92,911
3400	Health and Welfare	228,716	331,837	396,000
3500	Unemployment Insurance	(14,478)	1,390	10,953
3600	Workers' Compensation Insurance	97,639	124,364	67,231
3700	Cash in Lieu of Insurance	20,908	26,947	27,000
3900	Other Benefits	-	1,227	9,000
Total Staff Benefits		635,116	968,690	871,893
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	-	2,807	14,768
4300	Instructional Supplies	200,124	181,622	417,654
4500	Non-Instructional Supplies	39,237	281,885	120,759
4700	Food/Food Supplies	70	7,342	5,500
4800	Other Supplies and Materials	1,472	-	12,611
Total Books, Supplies, and Materials		240,903	473,656	571,292

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	557,581	454,766	764,333
5200	Travel, Conference & In-Service Training	66,810	304,002	62,861
5300	Dues and Memberships	4,625	3,037	3,600
5400	Insurance	-	-	-
5500	Utilities and Housekeeping Service	-	-	-
5600	Contracts, Rentals, and Repairs	29,962	6,772	10,000
5700	Legal & Regulatory Expenses	180,582	192	10,000
5800	Other Services, Postage, Advertising	334,206	337,590	224,664
5900	Repro Services	18,315	46,467	15,787
Total Contracts Services and Operating Expenses		1,192,081	1,152,826	1,091,245
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	45,008	-
6200	Buildings	-	-	-
6300	Library Books	-	174,226	50,000
6400	Equipment	618,707	556,791	544,606
Total Capital Outlay		618,707	776,025	594,606
<u>OTHER OUTGO</u>				
7000	Other Outgo	-	-	300,000
7500	Other Student Aid	6,526	-	160,000
7600	Other Payments to/for Students	628,896	957,138	317,388
Total Other Outgo		635,422	957,138	777,388
TOTAL EXPENDITURES / APPROPRIATIONS		5,783,021	7,679,648	6,205,993
NET ENDING BALANCE / RESERVES		1,005,402	963,686	2,972,837
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		6,788,423	8,643,334	9,178,830

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		776,890	893,761	1,100,809
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>776,890</u>	<u>893,761</u>	<u>1,100,809</u>
INCOME				
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	4,896	7,048	7,800
8885	Capital Outlay Fee - Non-Residents	-	-	-
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	-	-	-
Total Local Income		<u>4,896</u>	<u>7,048</u>	<u>7,800</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	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>-</u>
TOTAL INCOME - ALL SOURCES		<u>204,896</u>	<u>207,048</u>	<u>7,800</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>981,786</u></u>	<u><u>1,100,809</u></u>	<u><u>1,108,609</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 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	88,025	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		88,025	-	-
<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		88,025	-	-
NET ENDING BALANCE / RESERVES		893,761	1,100,809	1,108,609
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>981,786</u>	<u>1,100,809</u>	<u>1,108,609</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		1,704,257	1,510,413	1,560,236
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,704,257</u>	<u>1,510,413</u>	<u>1,560,236</u>
INCOME				
STATE INCOME				
8618	Prop 39 - Energy Conservation/Upgrades	-	185,633	250,000
8618	Prop 39 - Energy Conservation/Upgrades - PY	-	-	152,833
8651	State Construction- Instructional Bldg #1	13,060	209,939	559,000
8651	State Construction- Allied Health	5,826,007	1,884,938	-
8651	State Construction- Infrastructure I	-	-	-
8651	State Construction- Infrastructure II	641,354	-	-
8652	Scheduled Maintenance Program	143,647	311,513	576,281
8652	Scheduled Maintenance Program - PY	-	-	504,424
8690	Other State Revenue	-	-	-
Total State Income		<u>6,624,068</u>	<u>2,592,023</u>	<u>2,042,538</u>
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	15,751	37,910	8,000
8885	Capital Outlay Fee - Non-Residents	10,338	30,738	18,500
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	-	-	-
Total Local Income		<u>26,089</u>	<u>68,648</u>	<u>26,500</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	-	-
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	-	-	-
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME - ALL SOURCES		<u>6,650,157</u>	<u>2,660,671</u>	<u>2,069,038</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>8,354,414</u></u>	<u><u>4,171,084</u></u>	<u><u>3,629,274</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 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	-	11,780	-
5620	Scheduled Maintenance Contracts	72,165	-	100,000
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	14,090	8,176	-
Other Operating Expenses		86,255	19,956	100,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	912,983	497,146	1,383,538
6200	Buildings	5,844,763	2,093,746	559,000
6400	New Equipment	-	-	-
Total Capital Outlay		6,757,746	2,590,892	1,942,538
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		6,844,001	2,610,848	2,042,538
NET ENDING BALANCE / RESERVES		1,510,413	1,560,236	1,586,736
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		8,354,414	4,171,084	3,629,274

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
	BEGINNING BALANCE JULY 1	4,261,489	2,838,391	2,184,830
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>4,261,489</u>	<u>2,838,391</u>	<u>2,184,830</u>
INCOME				
LOCAL INCOME				
8860	Interest	28,045	21,320	10,000
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	17,719	-	-
8940	Proceeds from Bonds	-	-	-
	Total	<u>45,764</u>	<u>21,320</u>	<u>10,000</u>
	TOTAL INCOME - ALL SOURCES	<u>45,764</u>	<u>21,320</u>	<u>10,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>4,307,253</u></u>	<u><u>2,859,711</u></u>	<u><u>2,194,830</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
4600	Gasoline	-	-	-
5100	Consulting Services	7,905	30,935	10,000
5600	Repairs	-	-	-
5700	Legal and Audit Expense	33,695	17,994	20,000
5800	Other Services, Fees and Expenses	7,077	1,369	10,000
	Other Operating Expenses	48,677	50,298	40,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	29,147	291,710	809,000
6200	Buildings	72,180	321,773	895,830
6400	New Equipment	1,318,858	11,100	450,000
	Total Capital Outlay	1,420,185	624,583	2,154,830
	TOTAL EXPENDITURES / APPROPRIATIONS	1,468,862	674,881	2,194,830
	NET ENDING BALANCE / RESERVES	2,838,391	2,184,830	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	4,307,253	2,859,711	2,194,830

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
 INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
	BEGINNING BALANCE JULY 1	10,368,091	9,322,088	5,373,460
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>10,368,091</u>	<u>9,322,088</u>	<u>5,373,460</u>
INCOME				
LOCAL INCOME				
8860	Interest	52,659	19,585	20,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	-	-	-
	Total	<u>52,659</u>	<u>19,585</u>	<u>20,000</u>
	TOTAL INCOME - ALL SOURCES	<u>52,659</u>	<u>19,585</u>	<u>20,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>10,420,750</u></u>	<u><u>9,341,673</u></u>	<u><u>5,393,460</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
 EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	1,134	-	1,000
4600	Gasoline	-	-	-
5100	Consulting Services	-	15,000	50,000
5400	Insurance	-	1,826	-
5500	Fuel	-	-	-
5600	Repairs	-	15,000	-
5700	Legal and Audit Expense	(504)	-	-
5800	Other Services, Fees and Expenses	44,698	1,500	2,460
	Other Operating Expenses	45,328	33,326	53,460
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	22,349	545,970	1,500,000
6200	Buildings	1,029,986	2,603,282	2,340,000
6400	New Equipment	999	785,635	1,500,000
	Total Capital Outlay	1,053,334	3,934,887	5,340,000
	TOTAL EXPENDITURES / APPROPRIATIONS	1,098,662	3,968,213	5,393,460
	NET ENDING BALANCE / RESERVES	9,322,088	5,373,460	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	10,420,750	9,341,673	5,393,460

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
 INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
	BEGINNING BALANCE JULY 1	16,478,637	15,789,904	9,578,590
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>16,478,637</u>	<u>15,789,904</u>	<u>9,578,590</u>
INCOME				
LOCAL INCOME				
8860	Interest	111,550	104,167	75,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	-	-	-
	Total	<u>111,550</u>	<u>104,167</u>	<u>75,000</u>
	TOTAL INCOME - ALL SOURCES	<u>111,550</u>	<u>104,167</u>	<u>75,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>16,590,187</u></u>	<u><u>15,894,071</u></u>	<u><u>9,653,590</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
4600	Gasoline	-	-	-
5100	Consulting Services	-	47,609	250,000
5400	Insurance	-	-	-
5500	Fuel	-	-	-
5600	Repairs	-	-	-
5700	Legal and Audit Expense	-	-	-
5800	Other Services, Fees and Expenses	149,024	39,430	100,000
	Other Operating Expenses	149,024	87,039	350,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	2,407,240	2,000,000
6200	Buildings	183	727,904	1,000,000
6400	New Equipment	651,076	3,093,298	1,000,000
	Total Capital Outlay	651,259	6,228,442	4,000,000
	TOTAL EXPENDITURES / APPROPRIATIONS	800,283	6,315,481	4,350,000
	NET ENDING BALANCE / RESERVES	15,789,904	9,578,590	5,303,590
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	16,590,187	15,894,071	9,653,590

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2015-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		350,543	1,407,352	1,832,679
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>350,543</u>	<u>1,407,352</u>	<u>1,832,679</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	1,501,297	925,837	1,000,000
8860	Interest	16,710	18,485	16,800
8980	Contribution from General Fund	-	-	-
8987	Contribution from Other Funds	-	-	-
Total Local Income		<u>1,518,007</u>	<u>944,322</u>	<u>1,016,800</u>
TOTAL INCOME - ALL SOURCES		<u>1,518,007</u>	<u>944,322</u>	<u>1,016,800</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,868,550</u></u>	<u><u>2,351,674</u></u>	<u><u>2,849,479</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	461,198	518,995	675,000
5733	Benefits/Claims Paid	-	-	-
6420	New Equipment - Non-Instructional	-	-	-
Total Contract Services and Operating Expenses		<u>461,198</u>	<u>518,995</u>	<u>675,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>461,198</u>	<u>518,995</u>	<u>675,000</u>
NET ENDING BALANCE / RESERVES		<u>1,407,352</u>	<u>1,832,679</u>	<u>2,174,479</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>1,868,550</u></u>	<u><u>2,351,674</u></u>	<u><u>2,849,479</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64

Account Number	Description	2015-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		79,977	230,528	251,265
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>79,977</u>	<u>230,528</u>	<u>251,265</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	3,201	2,013	3,700
8860	Interest	15,696	-	-
8980	Contribution from General Fund	<u>470,000</u>	<u>396,000</u>	<u>600,000</u>
Total Local Income		488,897	398,013	603,700
TOTAL INCOME - ALL SOURCES		<u>488,897</u>	<u>398,013</u>	<u>603,700</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>568,874</u></u>	<u><u>628,541</u></u>	<u><u>854,965</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5100	Contract for Personal Services	-	-	-
5200	Conferences	-	-	-
5400	Insurance	322,651	377,276	390,000
5700	Benefits Paid Claimants	-	-	-
Total Contract Services and Operating Expenses		<u>322,651</u>	<u>377,276</u>	<u>390,000</u>
<u>CAPTIAL OULAY</u>				
6400	Equipment	<u>15,695</u>	-	-
		15,695	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		338,346	377,276	390,000
NET ENDING BALANCE / RESERVES		<u>230,528</u>	<u>251,265</u>	<u>464,965</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>568,874</u></u>	<u><u>628,541</u></u>	<u><u>854,965</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Uaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		61,438	80,006	88,223
ADJUSTMENTS TO BEGINNING BALANCE		5,000	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>66,438</u>	<u>80,006</u>	<u>88,223</u>
INCOME				
<u>FEDERAL INCOME</u>				
8190	Child Development Training Consortium	1,653	2,615	2,200
8190	Child and Adult Food Care Program (7710)	-	49,928	45,000
8199	Child Care and Development Program (CCTR)	84,018	114,926	96,295
8199	Child Care and Development Program (CSPP)	<u>108,628</u>	<u>-</u>	<u>-</u>
Total Federal Income		194,299	167,469	143,495
<u>STATE INCOME</u>				
8622	Child and Adult Food Care Program (7710)	-	3,014	3,000
8622	Child Care and Development Program (CCTR)	119,404	105,696	124,457
8622	Child Care and Development Program (CSPP)	148,406	260,863	320,676
8690	Other State	<u>-</u>	<u>708</u>	<u>1,000</u>
Total State Income		267,810	370,281	449,134
<u>LOCAL INCOME</u>				
8830	Contract Services	59,544	62,744	45,000
8860	Interest	628	399	225
8871	Child Development Services Fees	<u>21,379</u>	<u>9,986</u>	<u>10,000</u>
Total Local Income		81,551	73,129	55,225
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	-	-	-
8980	Transfer from General Fund	<u>30,575</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		30,575	-	-
TOTAL INCOME - ALL SOURCES		<u>574,235</u>	<u>610,879</u>	<u>647,853</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>640,673</u></u>	<u><u>690,885</u></u>	<u><u>736,076</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Uaudited Actuals	2016-2017 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	-	-	40,000
1300	Other Schedule, Teaching	-	-	-
Total Academic Salaries		-	-	40,000
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	298,968	353,255	370,918
2200	Non-STRS Instructors	-	-	-
2300	Hourly and Overtime	27,552	24,004	24,000
2400	Instructional Aides, Other	31,525	19,267	20,000
Total Classified Salaries		358,045	396,526	414,918
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	708	6,032
3200	PERS	35,216	41,830	43,922
3300	Social Security - OASDI/Medicare	26,553	29,407	30,877
3400	Health & Welfare	53,169	59,850	59,850
3500	Unemployment Insurance	168	181	190
3600	Workers' Compensation	14,730	14,871	15,615
3700	Cash in Lieu of Insurance	15,697	15,697	15,697
Total Staff Benefits		145,533	162,544	172,182
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	1,654	-	1,000
4330	Publications-Magazines	5,420	-	-
4400	Other Instructional Supplies	-	1,427	4,000
4500	Non-Instructional Supplies	37,110	36,704	35,000
Total Books, Supplies, and Materials		44,184	38,131	40,000
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	2,636	3,495	5,000
<u>CAPITAL OUTLAY</u>				
6400	Equipment	8,578	1,461	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	1,691	505	3,000
Total Other Outgo		1,691	505	3,000
TOTAL EXPENDITURES / APPROPRIATIONS		560,667	602,662	675,100
NET ENDING BALANCE / RESERVES		80,006	88,223	60,976
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		640,673	690,885	736,076

COMPTON COMMUNITY COLLEGE DISTRICT
2016-2017 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74
INCOME

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 Final Budget
BEGINNING BALANCE JULY 1		394,360	416,030	416,526
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>394,360</u>	<u>416,030</u>	<u>416,526</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	531,657	624,181	620,000
8627	Student Success Grant	-	137,100	133,200
Total State Income		<u>531,657</u>	<u>761,281</u>	<u>753,200</u>
<u>LOCAL INCOME</u>				
8860	Interest	<u>2,754</u>	<u>3,487</u>	<u>3,500</u>
Total Local Income		2,754	3,487	3,500
TOTAL INCOME - ALL SOURCES		<u>534,411</u>	<u>764,768</u>	<u>756,700</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>928,771</u></u>	<u><u>1,180,798</u></u>	<u><u>1,173,226</u></u>

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

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74
 EXPENDITURES

Account Number	Description	2014-2015 Actuals	2015-2016 Unaudited Actuals	2016-2017 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	512,741	627,172	620,000
7531	Student Success Grant	-	137,100	133,200
	Total Other Outgo	512,741	764,272	753,200
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>512,741</u>	<u>764,272</u>	<u>753,200</u>
	NET ENDING BALANCE / RESERVES	<u>416,030</u>	<u>416,526</u>	<u>420,026</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>928,771</u></u>	<u><u>1,180,798</u></u>	<u><u>1,173,226</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 – FY2017

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:

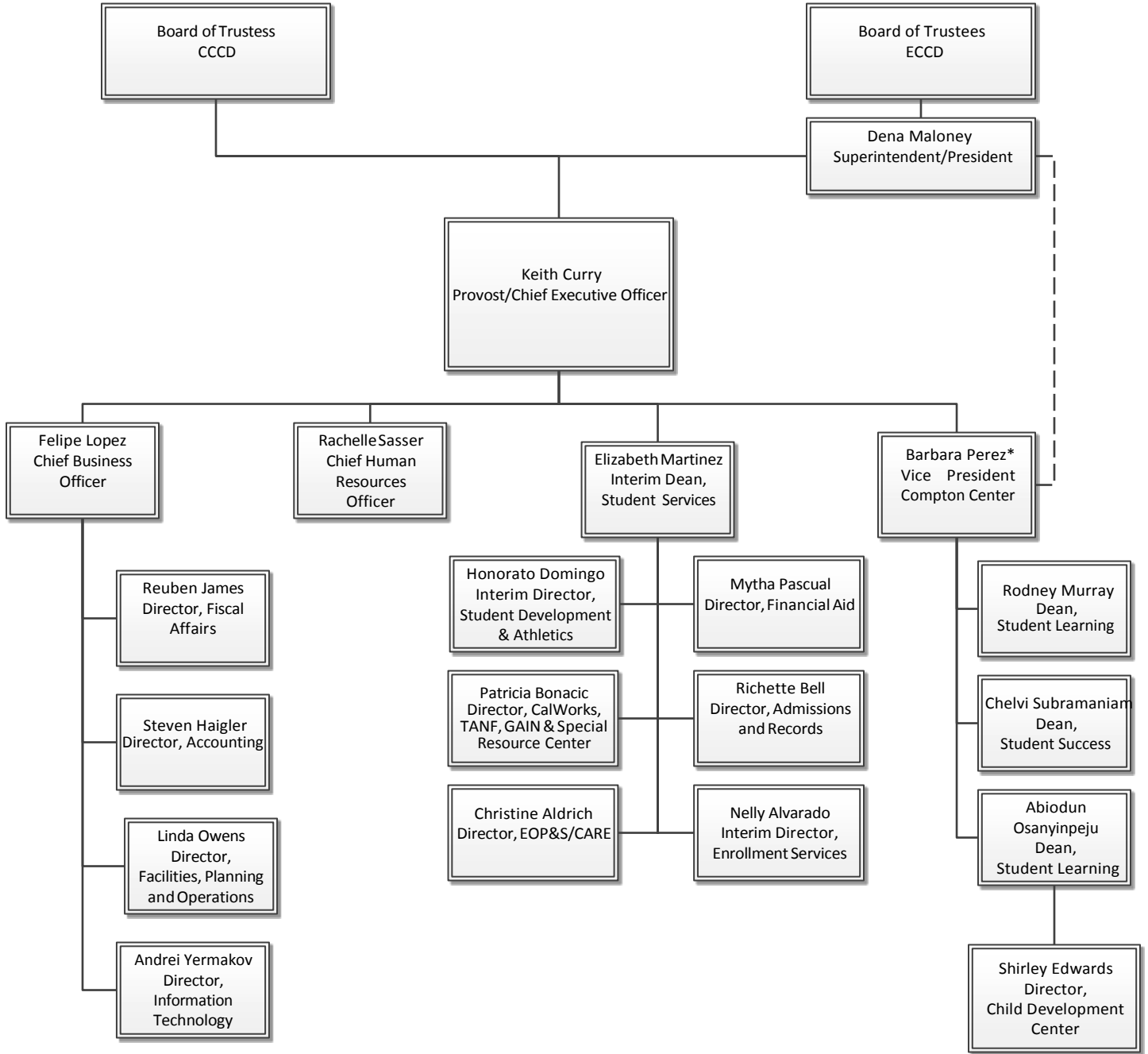
- Base Funding (basic allocation);
- Credit FTES Revenues;
- Non-Credit FTES Revenues

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 2015-2016 base funding rates were \$4,723.60 for Credit FTES and \$2,840.43 for Non-credit FTES. The 2016-2017 provide no COLA increase however the Governor's Budget did include base increase which increased rates to \$5,004.25 for Credit FTES and \$3,009.19 for Non-credit FTES.

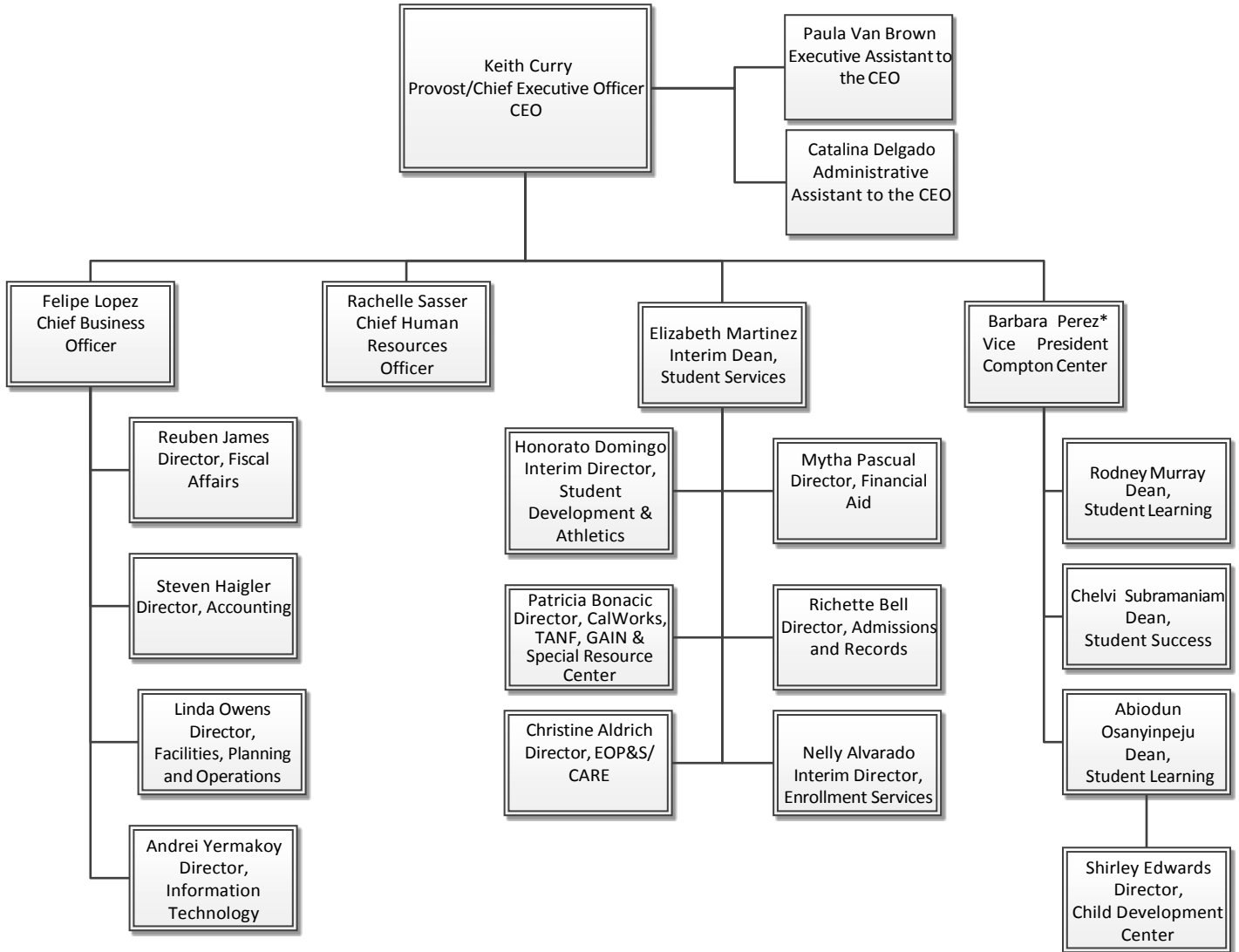
The Base Revenue for 2016-2017 was computed based on 5,977 credit FTES and 23 non-credit FTES.

Compton Community College District 2016-2017 Organizational Structure

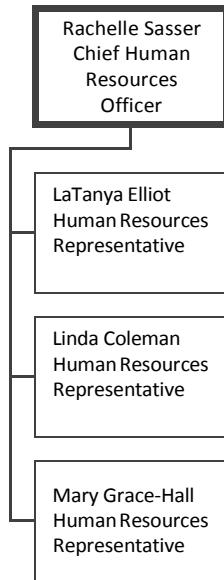


* Administrator on Loan from El Camino College

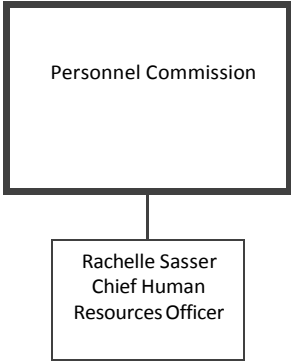
Provost/Chief Executive Officer



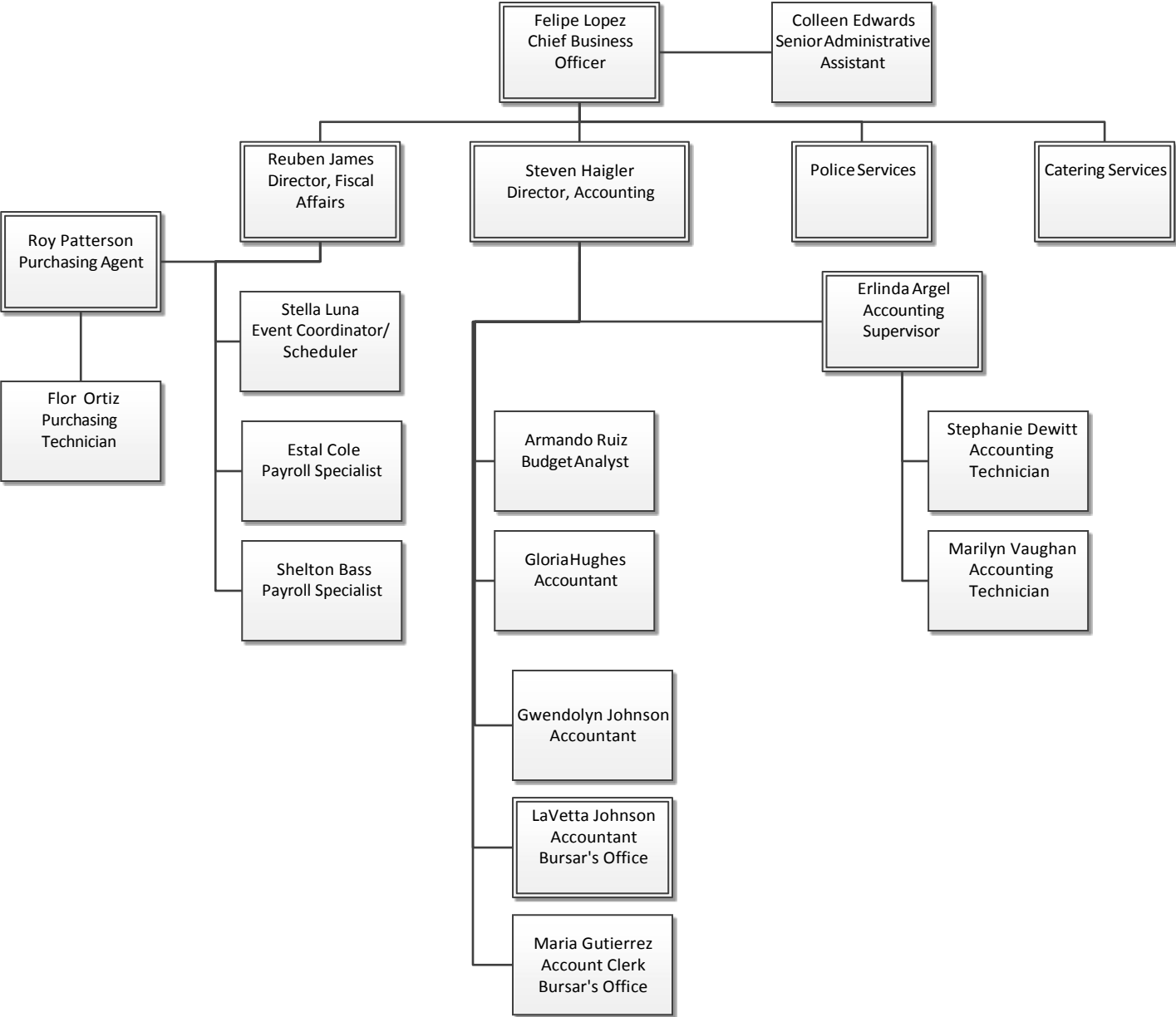
Human Resources



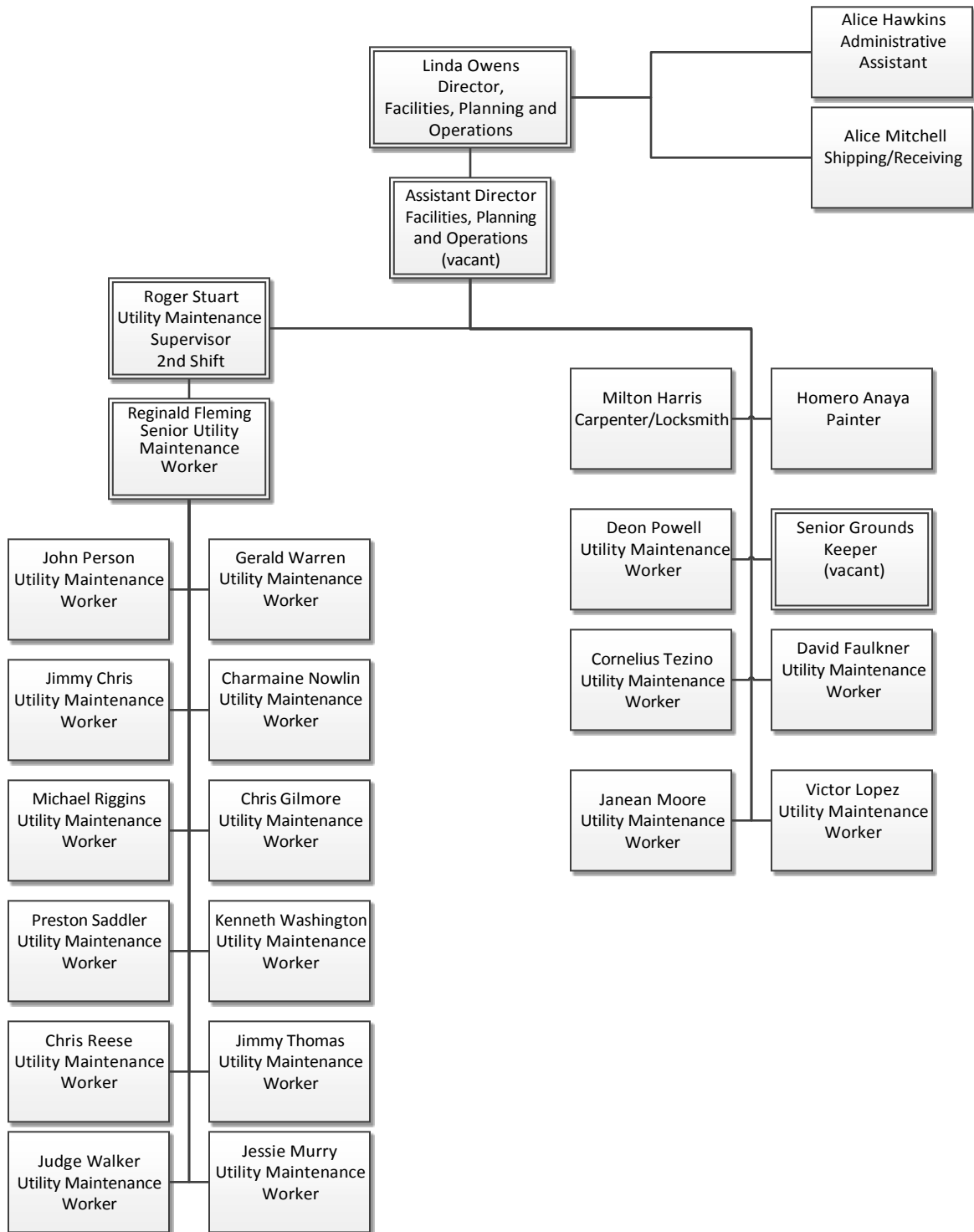
Personnel Commission



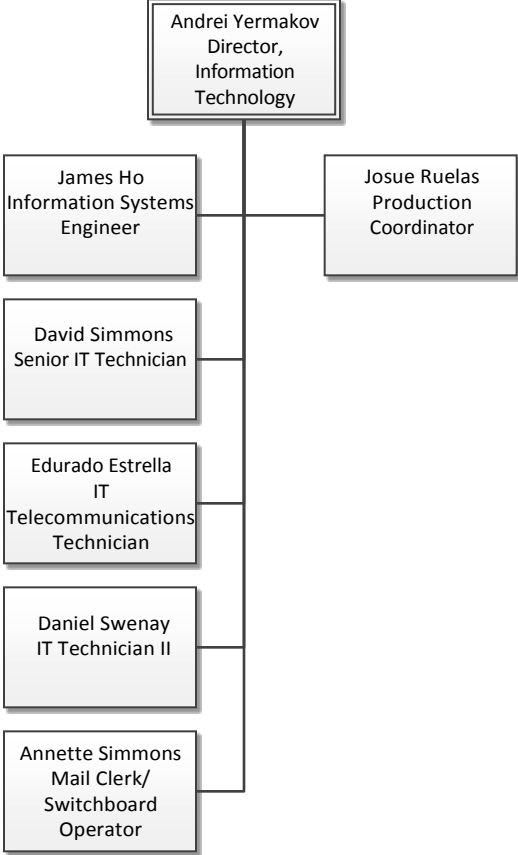
Business Services



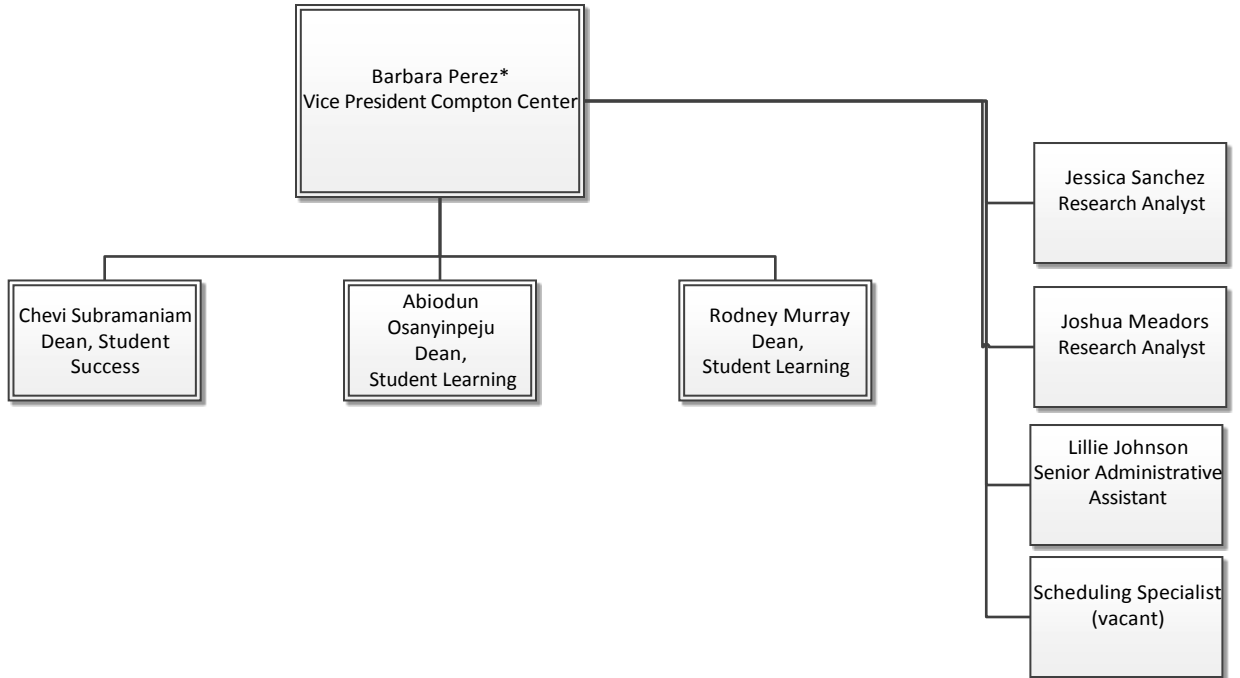
Maintenance and Operations



Management Information Systems

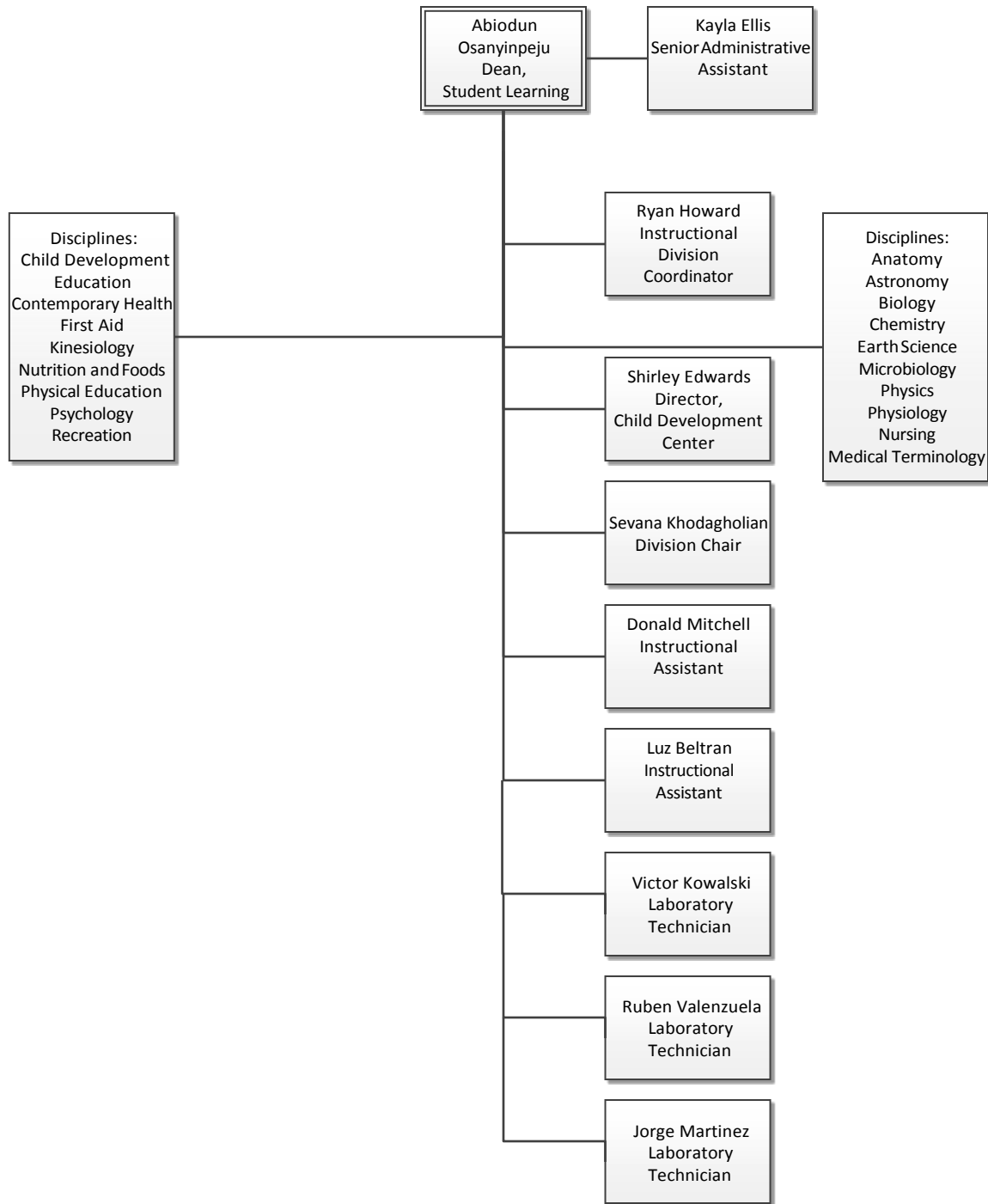


El Camino College Compton Center

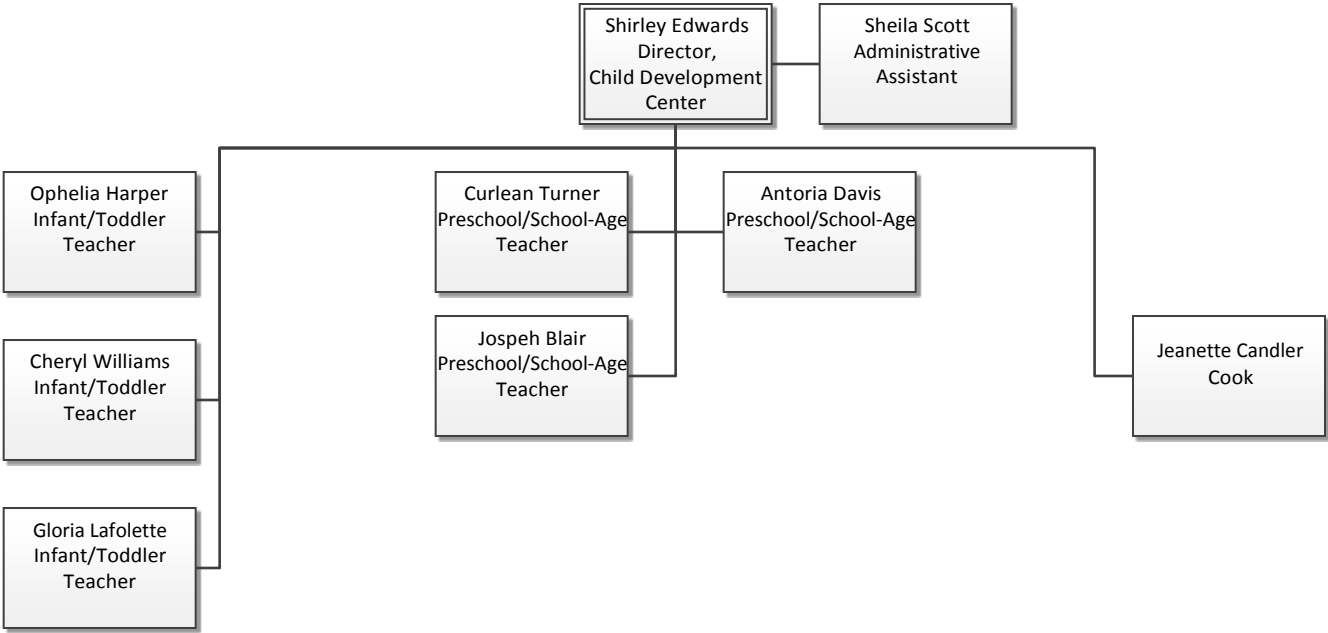


* Administrator on Loan from El Camino College

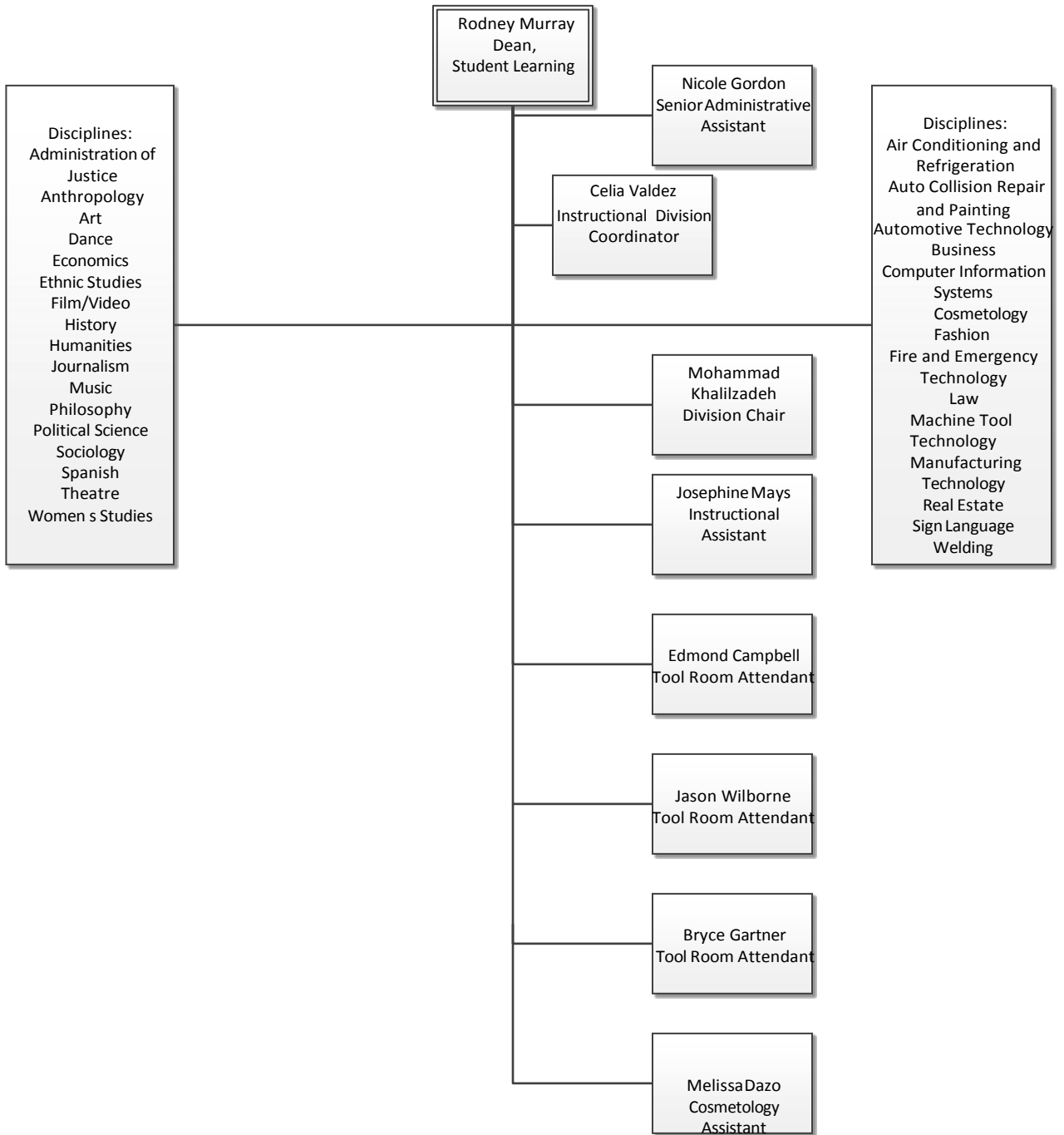
Division I



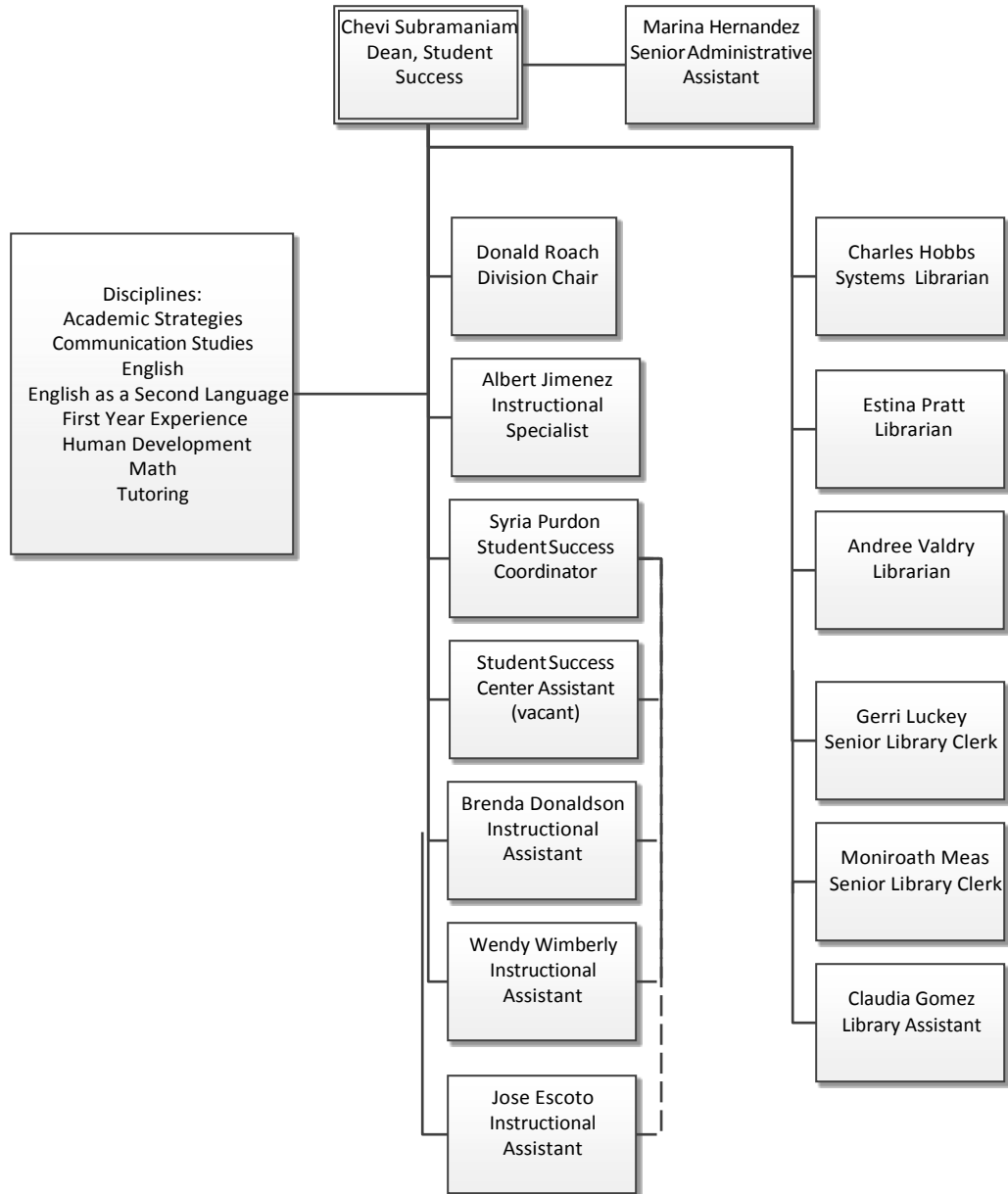
Child Development Center



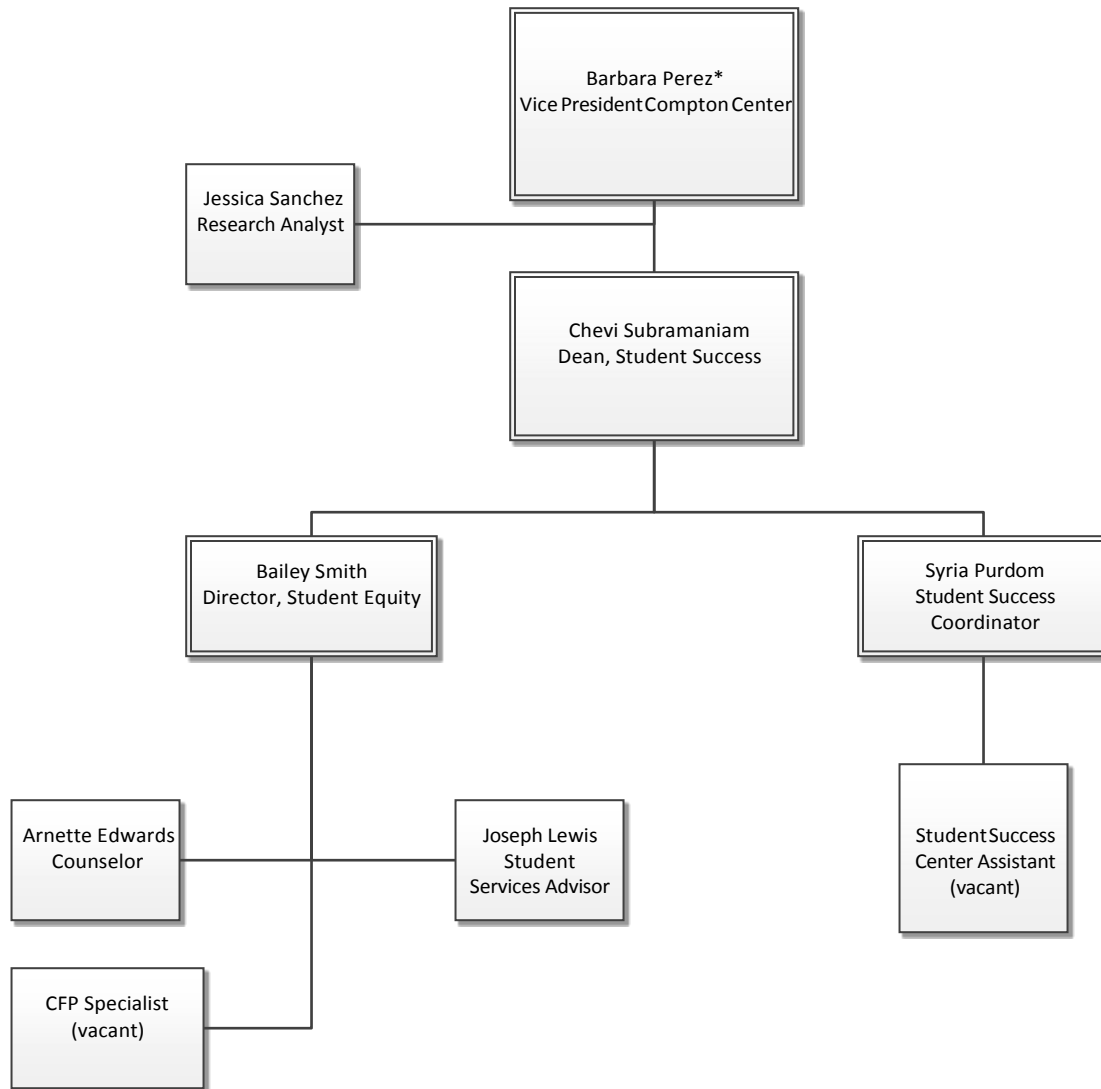
Division II



Division III

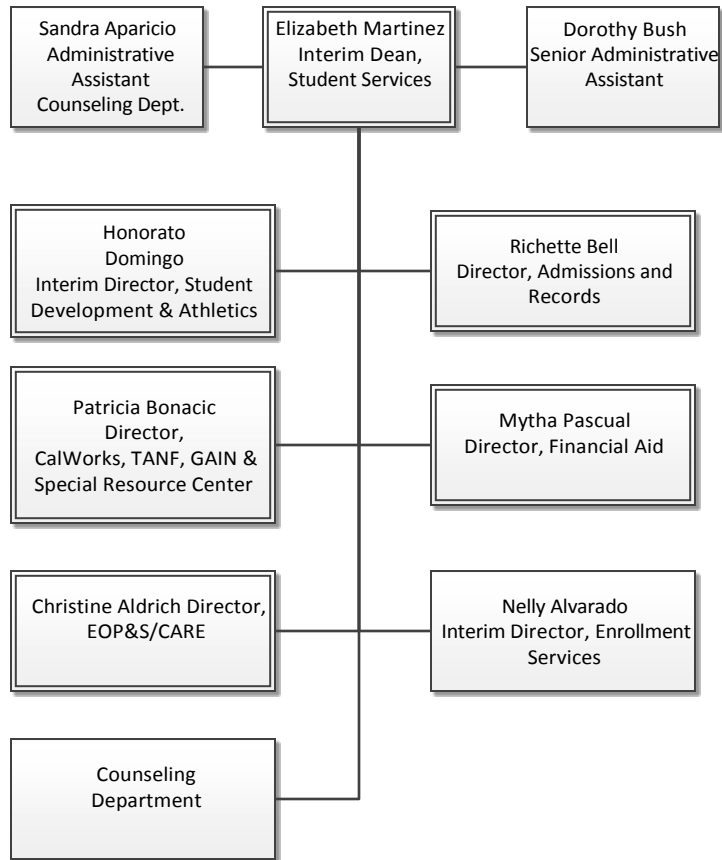


Student Equity

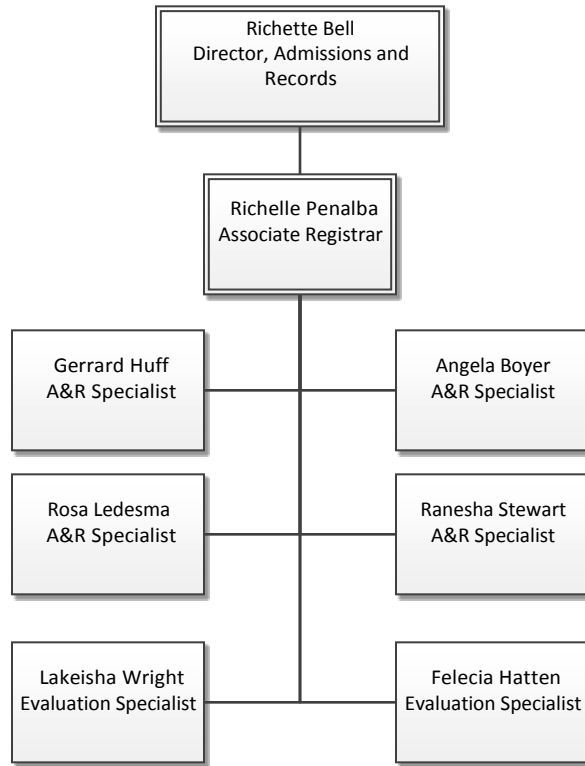


* Administrator on Loan from El Camino College

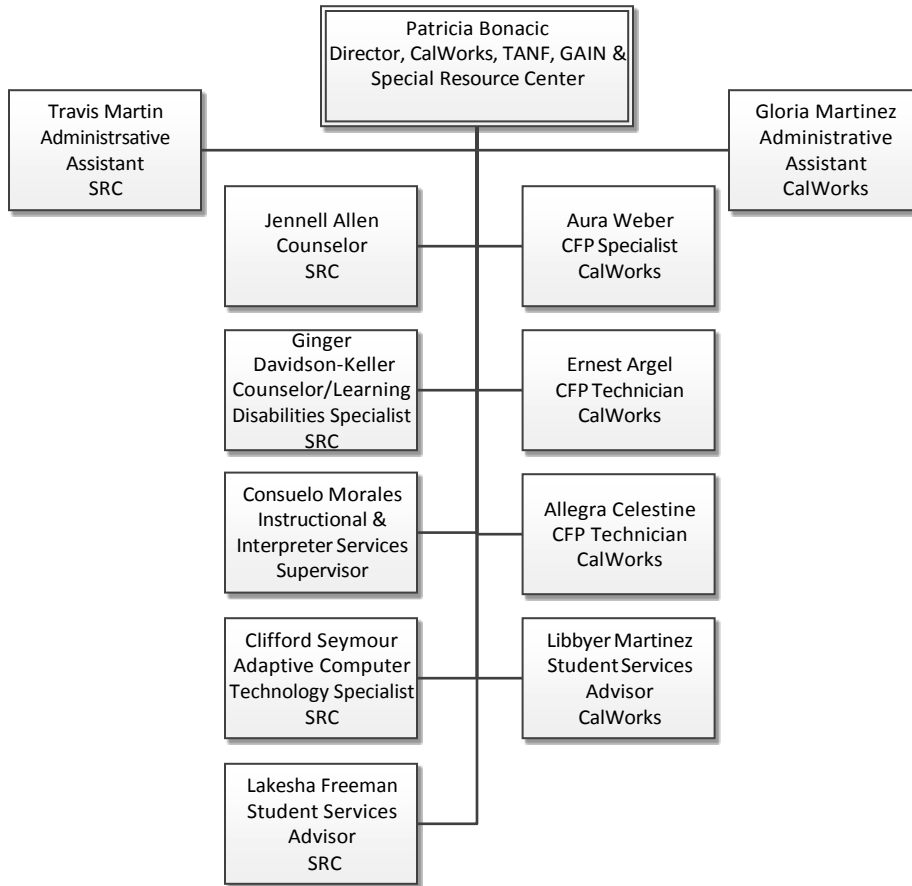
Student Services



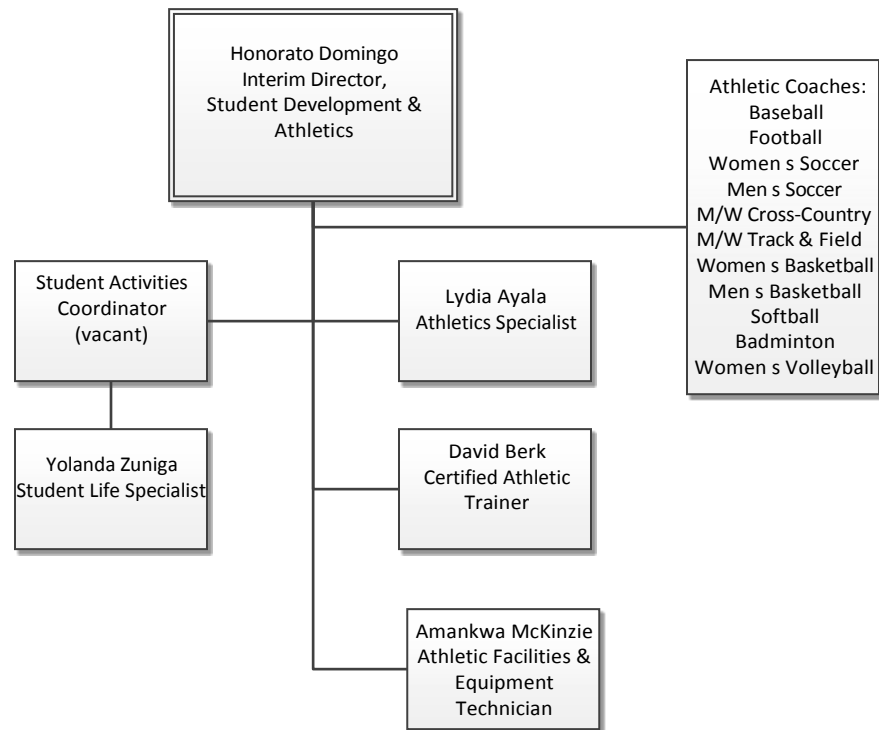
Admissions & Records



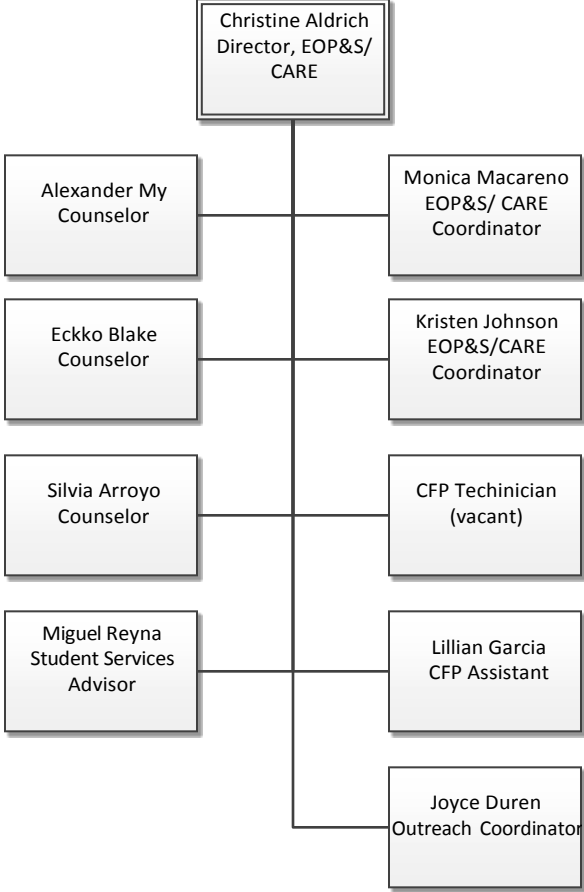
CalWorks, TANF, GAIN & Special Resource Center



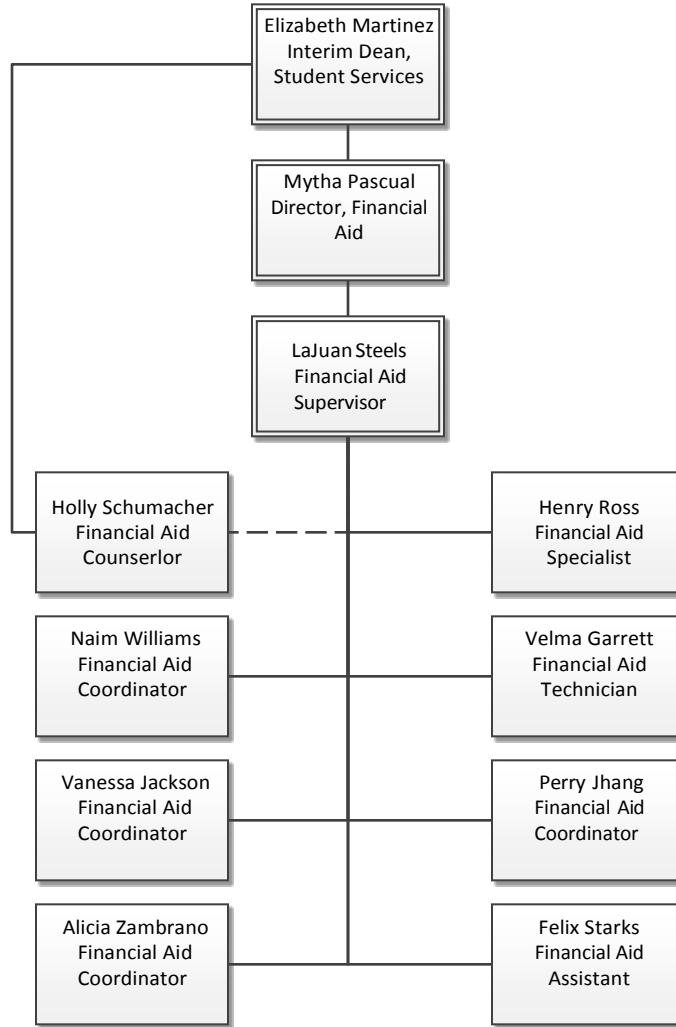
Student Development & Athletics



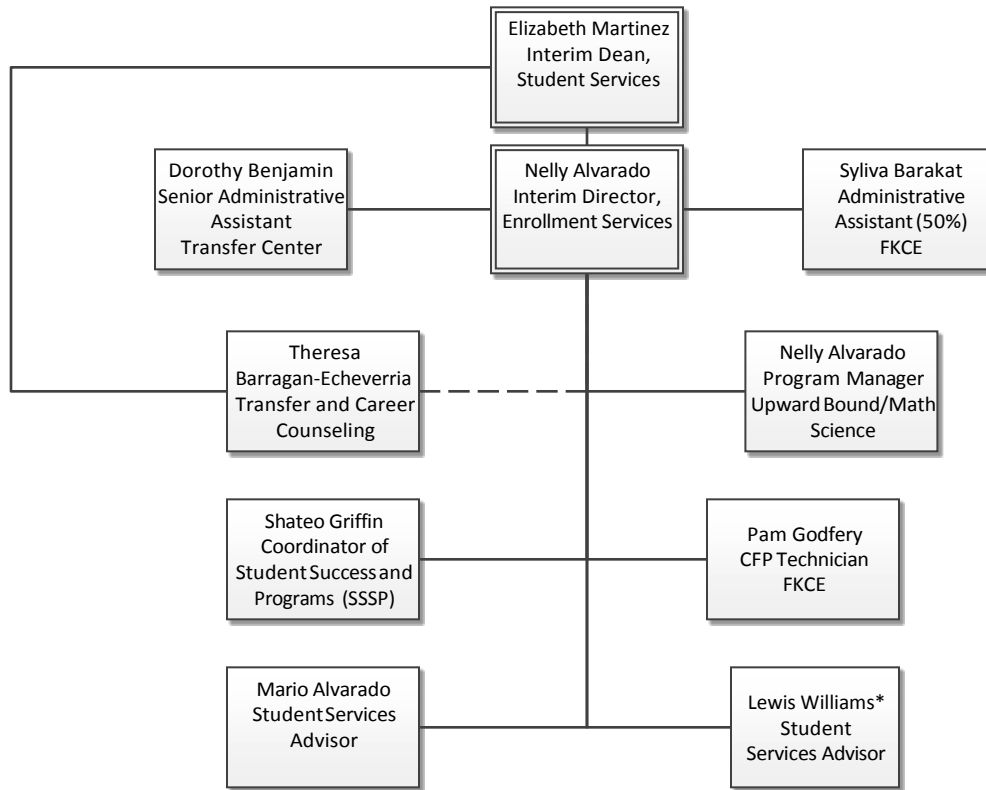
EOP&S /CARE



Financial Aid

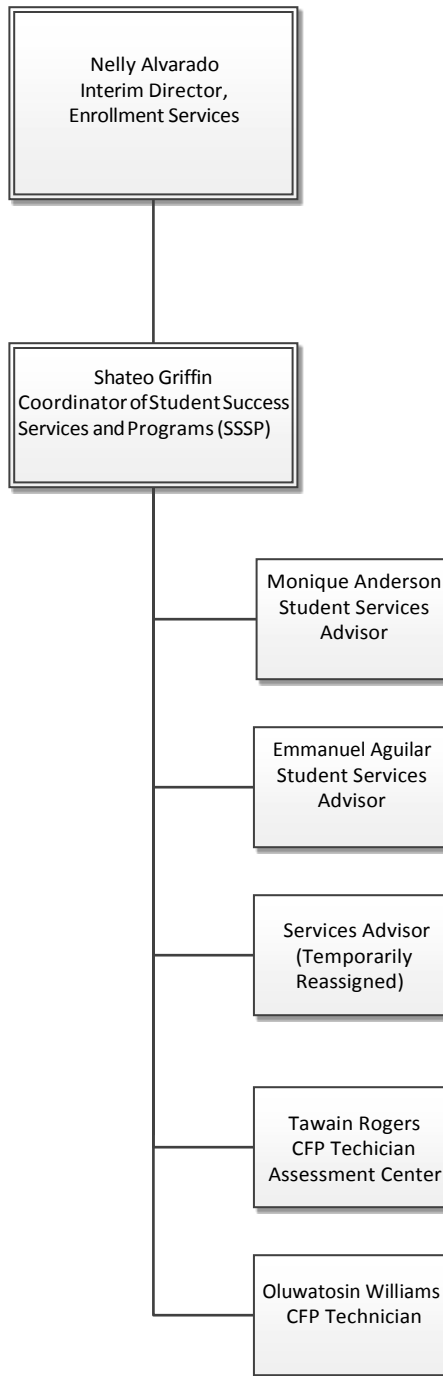


Enrollment Services

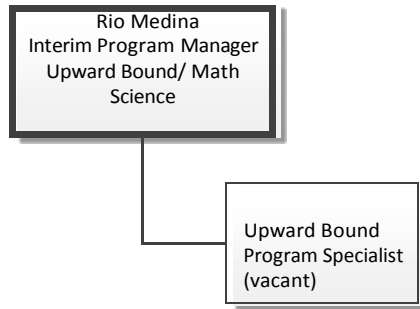


* Funded via Student Equity

Student Success & Support Programs



TRIO Programs





Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2018-2022 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2016-17	Music Building Renovation	\$ 3,000,000
2017-18	Delta Building Renovation for Police	\$ 3,300,000
2017-18	MIS Building Upgrade	\$ 7,400,000
2018-19	Instructional Building 1 Replacement	\$ 17,792,000
2021-22	Instructional Building 2 Replacement	\$ 25,591,000
2021-22	Student Services Center Replacement	\$ 15,132,000
2021-22	Administration Building Remodel	\$ 5,290,000



Compton Community College District Enrollment Fees

Final Budget – FY2017

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
2012-17	\$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%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	28.8	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 2016 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>
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	Actual
Summer 14	916	758
Fall 14-Spring15	5,144	4,679
Summer 15 [3]	0	563
Total	<u>6,060</u>	<u>6,000</u>
2016-2017	Goal	Projected
Summer 14	195	195
Fall 14-Spring15	5,375	5,375
Summer 15 [4]	490	490
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 563 FTES from, the next fiscal year.

[4] To achieve the 6,060 FTES funded enrollment the District borrowed 490 FTES from, the next fiscal year.

COMPTON COMMUNITY COLLEGE DISTRICT
 2016-2017 FINAL BUDGET
 50 PERCENT LAW SCHEDULE
 EDUCATION CODE SECTION (ECS) 84362

Description	2014-2015 Audited	2015-2016 Unaudited	2016-2017 Final Budget
<u>TOTAL FOR ECS 84362, 50% LAW</u>			
INSTRUCTIONAL SALARY COST	13,556,159	15,598,414	17,403,232 *
TOTAL CURRENT EXPENSE OF EDUCATION	<u>26,339,393</u>	<u>30,752,529</u>	<u>34,518,387</u> *
PERCENT of CEE (Instructional Salary Cost/Total CEE)	51.47%	50.72%	50.42% *
<u>AMOUNT REQUIRED TO BE EXPENDED</u>			
50% of CURRENT EXPENSE OF EDUCATION	13,169,697	15,376,265	17,259,194 *
AMOUNT OVER (UNDER) COMPLIANCE	386,463	222,150	144,039 *

* Amounts based on 2016-2017 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.