

Compton Community College District
Five - Year Budget Assumption Projection Details
 Unrestricted General Fund
 Subject to Frequent Change

	A	B	C	D	E	G	H
1	Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
3	Data: As a % unless otherwise stated.						
5	REVENUE CHANGES:						
6	Funded COLA	0%	0%	0%	0%	0.5%	1%
7	Growth	0%	0%	0%	0%	0.5%	1%
8	FTES State-Forced Workload Reduction		369-436	200	200	200	200
9	Estimated, Funded FTES	5,994	5900-5,560	5900-5,560	5900-5,560	6,195-5,838	6,590-6,116
10	Special Trustee Categorical funding	(\$645,000)	(\$325,000)	0%	0%	0%	0%
11	APPROPRIATION CHANGES:						
12	PERS Employer Rate	10.923%	11.417%	11.417%	11.417%	11.417%	11.417%
13	STRS Employer Rate -steady at 8.25%	0	0	0	0	0	0
14	Election Expense	0	0	\$520,000	0	\$250,000	0
15	Health Insurance Rate	0	6-8%	6-10%	6-10%	6-10%	6-10%
16	Utilities	0	0	15%	2%	2%	2%
17	Insurance - Work Comp	0	5-8%	5-8%	5-8%	5-8%	5-8%
18	Insurance - Liability	0	2-3%	2-3%	2-3%	2-3%	2-3%
19	PARS Obligations *	\$109,842	0%	0%	0%	0%	0%
20	Police Services Contract	\$1,363,918	1%	1%	1%	1%	1%
21	UGF Line of Credit Repayment	0	\$500,000	\$200,000	0%	0%	0%
22	Notes:						
23	* Total PARS obligation is \$549,210 (5 annual payments of \$109,842)						
24							
25	Dates Reviewed						
26	Planning & Budget Committee (PBC)	7/31/2012					
27	Compton/ECC Senior Management	8/8/2012					
28	Compton Consultative Council	8/20/2012					
29	Compton Board	9/11/2012					
30							
31							
32							
33	Updated 08/29/2012						

Compton Community College District
Five-Year Budget Projections

Assumptions

Projected FTES		5900-5,560	5900-5,560	5900-5,560	6,195-5,838	6,590-6,116
Funded credit FTES	5956	5956	5956	5956	6195	6590
Funded noncredit FTES	37	37	37	37	45	50
Base funding credit	4564.825	4564.825	4564.825	4564.825	4564.825	4564.825
Base funding noncredit	2744.957	2744.957	2744.957	2744.957	2744.957	2744.957
Workload reductions (FTES)	496	436	200	200	200	200

REVENUES	2011 - 2012	2012-13	2013-14	2014-15	2015-16	2016-17
FEDERAL REVENUE						
Other Federal Revenues	27,527	30,000	0	0	0	0
Indirect Costs	0	0	15,000	15,000	15,000	15,000
TOTAL FEDERAL REVENUE	27,527	30,000	15,000	15,000	15,000	15,000
STATE REVENUE						
Part-time Faculty Salary	70,491	70,491	70,491	70,491	70,491	70,491
Part-time Faculty Insurance	336	336	336	336	336	336
General Apportionment	24,873,232	26,438,603	26,433,644	26,433,644	27,517,197	29,288,164
Prior Year Correction	385,958					
Enroll Fee Admin 2%	38,415	97,483	38,415	38,415	38,415	38,415
State Tax Subventions	30,285	30,000	29,000	29,000	29,000	29,000
Other State Tax Subventions	69	70	70	70	70	70
State - Lottery	1,022,518	787,876	798,000	798,000	810,000	830,000
State Mandated Costs	0	178,500	100,000	100,000	100,000	100,000
Other Miscellaneous State Revenue	-343	336	0	0	0	0
TOTAL STATE REVENUE	26,420,961	27,603,695	27,469,956	27,469,956	28,565,509	30,356,476
LOCAL REVENUE						
Secured Roll Tax Allocation	3,416,545	3,444,268	3,442,562	3,442,562	3,442,562	3,442,562
Prior Years Taxes	193,891	100,000	250,000	250,000	250,000	250,000
ERAF	-110,176	-100,000	100,000	100,000	100,000	100,000
Redevelopment Agency Fund	126,479	25,000	0	0	0	0
Rental and Leases	49,324	50,000	50,000	50,000	50,000	50,000
Interest and Investment	150,482	100,000	100,000	100,000	110,000	120,000
Enrollment Fees	878,463	735,000	735,000	735,000	764,400	810,264
Transcripts	5,289	4,000	4,000	4,000	4,160	4,410
Non Resident Fees	51,007	50,000	50,000	50,000	52,000	55,120
Parking Fees	0	30,000	0	0	0	0
Out of Country Tuition	125,463	80,000	80,000	80,000	83,200	88,192
Other Local Revenue	617,724	0	0	0	0	0
TOTAL LOCAL REVENUE	5,504,491	4,518,268	4,811,562	4,811,562	4,856,322	4,920,548
UNADJUSTED REVENUE						
Funded COLA	31,952,979	32,151,963	32,296,518	32,296,518	33,436,831	35,292,023
Workload Reductions	0	(1,990,264)	(912,965)	(912,965)	(912,965)	(912,965)
Restricted AB 318	0	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
PROJECTIVE REVENUE	31,952,979	29,836,699	31,058,553	31,058,553	32,198,866	34,054,058
BEGINNING BALANCE						
	3,054,963	4,458,552	3,656,653	3,060,286	2,493,783	2,335,361
PROJECTIVE REVENUE/BALANCE	35,007,942	34,295,251	34,715,207	34,118,839	34,692,648	36,389,419

Compton Community College District
Five-Year Budget Projections

EXPENSES	2011 - 2012	2012-13	2013-14	2014-15	2015-16	2016-17
ACADEMIC SALARIES						
Certificated Salaries	0	0	0	0	0	0
Instructional Salaries/Regular	5,787,767	5,604,685	5,754,685	5,904,685	6,054,685	6,204,685
Non Instructional Salaries/Regular	2,250,475	2,323,122	2,346,353	2,369,817	2,393,515	2,417,450
Instructional Salaries Other	3,513,288	3,065,000	3,095,650	3,126,607	3,157,873	3,189,451
Non Instructional Salaries Other	213,504	288,194	288,194	288,194	288,194	288,194
TOTAL ACADEMIC SALARIES	11,765,034	11,281,001	11,484,882	11,689,302	11,894,266	12,099,780
CLASSIFIED SALARIES						
Non Instructional Salaries Regular	4,259,082	4,616,081	4,666,081	4,716,081	4,766,081	4,816,081
Non-STRS Instructors	535,799	615,892	622,051	628,271	634,554	640,900
Non Instructional Salaries Non Reg	637,719	594,210	594,210	594,210	594,210	594,210
Instructional Aide	128,753	162,500	164,125	165,766	167,424	169,098
TOTAL CLASSIFIED SALARIES	5,561,353	5,988,683	6,046,467	6,104,329	6,162,269	6,220,289
EMPLOYEE BENEFITS						
State Teachers' Retirement System	876,642	911,490	920,605	929,811	939,109	948,500
Public Employees Retirement System	581,432	675,374	682,128	688,949	695,839	702,797
Social Security Survivors Disability	591,738	526,334	659,698	659,698	659,698	659,698
Health and Welfare	1,672,155	1,797,603	1,905,459	2,019,787	2,140,974	2,269,432
Unemployment Insurance	258,869	173,802	117,499	117,499	117,499	117,499
Workers' Compensation Insurance	482,092	471,380	494,949	519,696	545,681	572,965
Retiree Benefits	870,654	685,833	685,803	685,803	685,803	575,991
TOTAL EMPLOYEE BENEFITS	5,333,582	5,241,816	5,466,141	5,621,243	5,784,603	5,846,883
BOOKS, SUPPLIES AND MATERIALS						
Books and Supplies	0	4,445	4,445	4,445	4,445	4,445
Instructional Supplies	174,899	210,203	210,203	210,203	210,203	210,203
Non Instructional Repair Parts	24,636	71,417	71,417	71,417	71,417	71,417
Non Instructional Supplies	185,789	255,197	255,197	255,197	255,197	255,197
Gasoline	8,462	23,328	23,328	23,328	23,328	23,328
Food/Food Supplies	3,978	2,000	2,000	2,000	2,000	2,000
TOTAL BOOKS, SUPPLIES AND MAT.	397,764	566,590	566,590	566,590	566,590	566,590
CONTRACT SERVICES AND OPERATING EXPENSES						
Contract for Personal Services	2,355,966	1,970,103	2,083,103	2,096,233	2,109,494	2,122,888
Travel, Conference and Training	77,934	100,348	100,348	100,348	100,348	100,348
Dues and Memberships	33,834	35,740	35,740	35,740	35,740	35,740
Insurance	99,499	150,000	153,750	157,594	161,534	165,572
Utilities and Housekeeping Services	862,972	1,013,000	1,164,950	1,188,249	1,212,014	1,236,254
Contracts, Rentals, and Repairs	395,236	442,817	442,817	442,817	442,817	442,817
Legal, Elections, and Audit Expense	218,453	389,000	889,000	389,000	639,000	389,000
Othr Srvcs, Postage, and Advertising	708,022	714,079	714,079	714,079	714,079	714,079
Miscellaneous	338,169	177,388	72,500	72,500	72,500	72,500
TOTAL CONTRACT SERVICES	5,090,085	4,992,475	5,656,287	5,196,560	5,487,526	5,279,198

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EXPENSES	2011 - 2012	2012-13	2013-14	2014-15	2015-16	2016-17
CAPITAL OUTLAY						
Site Improvements	0	100,000	200,000	200,000	200,000	200,000
Buildings	0	0	0	0	0	0
Library Books	57,091	66,000	120,000	120,000	120,000	120,000
Equipment	121,198	202,033	204,053	202,033	202,033	202,033
TOTAL CAPITAL OUTLAY	178,289	368,033	524,053	522,033	522,033	522,033
OTHER OUTGO						
Other Outgo	1,292,420	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Interfund Transfers Out	874,767	850,000	560,500	575,000	590,000	605,000
Other Payments To/For Students	56,096	50,000	50,000	50,000	50,000	50,000
TOTAL OTHER OUTGO	2,223,283	2,200,000	1,910,500	1,925,000	1,940,000	1,955,000
TOTAL EXPENDITURES LESS CONTINGENCY	30,549,390	30,638,598	31,654,920	31,625,057	32,357,287	32,489,773
Reserve for Contingencies	0	1,500,000	500,000	400,000	400,000	1,700,000
GRAND TOTAL EXPENDITURES	30,549,390	32,138,598	32,154,920	32,025,057	32,757,287	34,189,773
ENDING BALANCE	4,458,552	2,156,653	2,560,286	2,093,783	1,935,361	2,199,646
	<u>35,007,942</u>	<u>34,295,251</u>	<u>34,715,207</u>	<u>34,118,839</u>	<u>34,692,648</u>	<u>36,389,419</u>
	-	-	-	-	-	-
Designated Fund Balance	439,368	529,526	329,526	219,684	109,842	-
Projected Contingency & Ending Balance Reserve	13.16%	10.21%	8.63%	7.19%	6.88%	12.00%
Annual Increases (Decreases)						
PERS	0	93,942	0	0	0	0
STRS	0	0	0	0	0	0
Election	0	0	520,000	0	250,000	0
Health and Welfare	0	-124,498	101,100	107,166	113,596	120,412
Utilities and Housekeeping Services	0	-55,000	151,950	23,299	23,765	24,240
Insurance - Workers' Compensation	0	-51,969	22,596	23,726	24,913	26,158
Insurance - Liability	0	25,000	10,500	10,815	11,139	11,474
Cost Reduction from Academic Hourly	0	0	0	0	0	0
Back-fill of Categorical from UGF	0	0	0	0	0	0
PARS Obligation - actual annual payments	109,000	109,000	109,000	109,000	109,000	109,000
Police Services Contract	0	13,639	13,776	13,913	14,052	14,193
UGF Line of Credit Repayment	0	500,000	-300,000	0	0	0