

West Los Angeles College
FY12-13 Budget

REVENUE:		2011-12			2012-13	
		2010-11 YE Actual as of 08/09/11	2011-12 YE Budget as of 6/30/12	2011-12 YE Actual 06/30/12	2012-13 Tentative Budget	2012-13 Final Budget
2011-12 Ending Balance			1,933,917	1,933,917		1,473,902
Open Order Carry Forward						49,072
2012-13 DO, DW, ITV Balances Redistribution			62,263	62,263		
2012-13 Final Budget Allocation w/o Balance			28,417,008	28,417,008	26,133,357	26,133,357
Revenues after final budget			26,146	148,049		
FON Backfill						280,000
Additional SFP Recovery						237,000
PROJECTED REVENUE		30,981,155	30,439,334	30,561,237	26,133,357	28,173,331
EXPENDITURES:		2010-11 YE as of 08/09/11	2011-12 Budget	2011-12 YE 06/30/12	2012-13 Tentative Budget	Projected Expenditure
110000	TEACHING, REG	6,053,806	5,672,962	5,672,915	5,823,551	5,746,307
120000	NON-TCHNG, REG	3,008,327	3,007,271	3,060,273	3,263,501	3,296,482
130000	TEACHING, HRLY	5,661,205	5,147,336	5,139,098	3,383,182	4,612,317
140000	NON-TCHNG, HRLY	218,153	326,707	321,021	169,440	189,281
190000	MISC-CERTIF SAL	0	0	0		
TTL CERTIF SAL		14,941,492	14,154,276	14,193,307	12,639,674	13,844,387
200000	NON-CERTFCTD SAL	0	0	0		
210000	CLASSIFIED, REG	5,513,588	5,616,599	5,558,879	5,701,189	5,738,189
220000	INSTR'L AIDE, REG	663,312	749,766	747,441	750,910	750,910
230000	SUB/RELIEF, UNCLSS	20,347	77,832	60,415	27,093	27,093
240000	INSTR'L AIDE, N-PERM	251,923	193,812	171,914	122,836	161,632
290000	MISC. CLASSIF SAL	0	0	0		
TTL CLASSIF SAL		6,449,171	6,638,009	6,538,649	6,602,028	6,677,824
420000	BOOKS	11,460	9,924	9,328	11,631	11,631
440000	INSTR'L MEDIA MAT'L	25,359	38,725	37,153	38,750	38,750
450000	SUPPLIES	186,301	276,027	196,996	161,525	183,051
460000	BOOKSTORE	0	0	0		
490000	MISC SUPPL & BKS	0	0	0		
TTL PRINT & SUPPL		223,120	324,676	243,477	211,906	233,432
540000	INSURANCE	0	0	0		
550000	UTILIT & HSKPING	1,103,373	1,193,100	1,085,447	1,140,029	1,140,029
560000	CONTRACTS & RNTL	332,540	551,026	472,851	372,733	403,371
570000	LEGAL, ELECT, AUDIT	0	0	0		
580000	OTHER EXPENSE	10,469	403,276	159,920	187,292	213,384
590000	MISC OTH EXP	0	0	0		
TTL OPER EXP		1,446,383	2,147,402	1,718,218	1,700,054	1,756,784
610000	SITES	0	0	0		
620000	BUILDINGS	0	0	0		
640000	EQUIPMENT	55,985	39,479	36,596	30,150	32,298
650000	OTH CAPITAL OUTLY	16,680	19,864	12,864	18,600	22,341
690000	MISC.	0	0	0		
TTL CAPITAL OUTLY		72,665	59,343	49,460	48,750	54,639
710000	DEBT SERVICE	0	0	0		
720000	TUITION TRANSFERS	0	0	0		
730000	INTERFUND TRANSFER	162,093	162,093	162,093	120,181	162,093
739700	INTRAFUND BETWEEN LOCATIONS	0	0	0		
739800	INTRAFUND - UNRES	0	0	0		
739900	INTRAFUND TRANSFER	190,765	181,197	164,058	161,399	161,399
740000	REALLOCATION/ADJ	0	0	0		
790000	CONTING/UNALLOC	0	0	0	(1,301,919)	(1,301,919)
790000	CONTING/UNALLOC	0	343,053	0		261,335
TTL OTHER		352,858	686,343	326,151	(1,020,339)	(717,092)
LESS INTRA/UNRES		0	0	0	0	0
TOTAL EXPENDITURES w/o benefits		23,485,688	24,010,049	23,069,262	20,182,073	21,849,974
3x0000	MISC EMPL BEN	5,631,336	6,429,285	6,018,073	5,951,284	5,951,284
TOTAL EXPENDITURES w/benefits		29,117,025	30,439,334	29,087,335	26,133,357	27,801,258
PROJECTED ENDING BALANCE		1,864,130	0	1,473,902	0	372,073

College: West Los Angeles College
2012-13 Planned Contingency Reduction Budget Plan

Projected Ending Balance for 2011-12 \$1,308,715

Definition of College Problem

1. Projected expenditures 2011-12 (3rd Qtr)	\$29,186,464
2. 2012-13 Revised Preliminary Allocation	<u>\$26,133,357</u>
3. Difference (shortfall)	(\$3,053,107)
4. 6% cut from 2011-12 projected expenditures	<u>(\$1,751,188)</u>
5. Expected Gap	(\$1,301,919)
6. 2012-13 Target Budget	\$27,435,276
7. Initial Tentative Budget	\$29,595,573
8. Total reductions needed	(\$2,160,297)

Solutions

1. Reduce non-teaching hourly	\$70,032
2. Reduce benefits budget corresponding to cuts in wage expenditures	\$442,376
3. Defund Men's & Women's Cross-Country	\$35,518
4. Revenues after final budget (reflected as reduction in Spring Hourly budget)	
(a) FON backfill	\$280,000
(b) Use of 84% of 2011-12 fund balance	\$1,095,371
(c) Expense recovery from SFPs	<u>\$237,000</u>
Subtotal	\$1,612,371
Subtotal of Solutions (1-3)	<u>\$2,160,297</u>
Gap (Problem - Solution Subtotal)	<u>(\$1,301,919)</u>

Potential Gap Closers (Using any one or combination of the potential reductions listed below)

1. Furloughs (Estimate savings for one week of furlough - 1/52 of salaries)

Administrators	\$27,838	
Classified Staff	<u>\$ 115,198</u>	<u>\$143,036</u>
2. Classified Staffing Changed (e.g. shift changes, basis changes, transfers/reassignments, etc...)		<u>\$73,581</u>
3. One-Time Salary Reductions (estimate at 1% reduction)		
Administrators	\$ 14,476	
Faculty	\$ 76,170	
Classified Staff	<u>\$ 59,903</u>	<u>\$150,549</u>
4. Other Ideas (provide details)		
(1) Use remaining 16% 2011-12 beginning balance		\$213,344
Total Gap Closers		<u>\$580,510</u>
Remaining Gap		<u>(\$721,409)</u>
4. Other Ideas (provide details)		
(1). Use remaining 75% 2011-12 beginning balance		\$ 981,536
Total Gap Closers		\$ 1,348,702
Remaining Gap		\$ 46,783

	Tentative Budget 7/5/12	Spring Sports	Other	Final Budget	Notes
Preliminary allocation	26,133,357			26,133,357	
Use of ending balance			1,473,902	1,473,902	
Open Order Carry Forward				49,072	
FON backfill			280,000	280,000	
Additional SFP recovery			237,000	237,000	
TTL REVENUE	26,133,357			28,173,331	
110000 TEACHING, REG	5,823,551		(77,244)	5,746,307	Titus, Norris
120000 NON-TCHNG, REG	3,263,501		32,981	3,296,482	Norris
130000 TEACHING, HRLY	3,383,182	22,014	1,207,121	4,612,317	FON, 237,000, 248,139, 363,000
140000 NON-TCHNG, HRLY	169,440		19,841	189,281	
190000 MISC-CERTIF SAL					
TTL CERTIF SAL	12,639,674			13,844,387	
200000 NON-CERTFCTD SAL					
210000 CLASSIFIED, REG	5,701,189		37,000	5,738,189	Custodial supervisor
220000 INSTR'L AIDE, REG	750,910			750,910	
230000 SUB/RELIEF, UNCLSS	27,093			27,093	
240000 INSTR'L AIDE, N-PERM	122,836	38,796		161,632	
290000 MISC. CLASSIF SAL					
TTL CLASSIF SAL	6,602,028			6,677,824	
420000 BOOKS	11,631			11,631	
440000 INSTR'L MEDIA MAT'L	38,750			38,750	
450000 SUPPLIES	161,525	12,528	8,998	183,051	Open order carry forward
460000 BOOKSTORE					
490000 MISC SUPPL & BKS					
TTL PRINT & SUPPL	211,906			233,432	
540000 INSURANCE					
550000 UTILIT & HSKPING	1,140,029			1,140,029	
560000 CONTRACTS & RNTL	372,733	20,657	9,981	403,371	Open order carry forward
570000 LEGAL, ELECT, AUDIT				-	
580000 OTHER EXPENSE	187,292	540	25,552	213,384	Open order carry forward
590000 MISC OTH EXP					
TTL OPER EXP	1,700,054			1,756,784	
610000 SITES				-	
620000 BUILDINGS				-	
640000 EQUIPMENT	30,150	1,348	800	32,298	Open order carry forward
650000 OTH CAPITAL OUTLY	18,600		3,741	22,341	Open order carry forward
690000 MISC.					
TTL CAPITAL OUTLY	48,750			54,639	
710000 DEBT SERVICE				-	
720000 TUITION TRANSFERS				-	
730000 INTERFUND TRANSFER	120,181		41,912	162,093	CDC
739700 INTRAFUND BETWEEN LOCATIONS				-	
739800 INTRAFUND - UNRES				-	
739900 INTRAFUND TRANSFER	161,399			161,399	
740000 REALLOCATION/ADJ				-	
790000 CONTING/UNALLOC				(1,301,919)	
790000 CONTING/UNALLOC			261,335	261,335	1% Contingency
TTL OTHER	281,580			(717,092)	
LESS INTRA/UNRES					
TOTAL EXPENDITURES w/o benefits	21,483,992	95,883	1,572,018	21,849,974	
3x0000 MISC EMPL BEN	5,951,284			5,951,284	
TOTAL EXPENDITURES w/benefits	27,435,276		1,572,018	27,801,258	
PROJECTED ENDING BALANCE	(1,301,919)		(1,572,018)	372,073	

1,667,901

GL Account	Spring Sports	Basketball	Cross Country	Sub-totals by GL	
111700	8,269	(8,269)		-	-
131500	16,976	(16,976)		-	
131500	8,652		(8,652)	-	
131500	8,652		(8,652)	-	
132500	11,390			11,390	
132500	57,500			57,500	
132500	5,312			5,312	
132500	5,312			5,312	79,514 22,014
249200	16,108			16,108	
249200	9,233	(9,233)		-	
249200	9,233	(9,233)		-	
249200	6,089		(6,089)	-	
249200	6,089		(6,089)	-	
249200	7,563			7,563	
249200	15,125			15,125	38,796
452100	6,960			6,960	
452100	2,436	(2,436)		-	
452100	2,103	(2,103)		-	
452100	2,088		(2,088)	-	
452100	2,784			2,784	
452100	2,784			2,784	12,528
561200	6,399			6,399	
561200	3,999	(3,999)		-	
561200	3,999	(3,999)		-	
561200	1,839		(1,839)	-	
561200	1,879		(1,879)	-	
561200	4,799			4,799	
561200	4,799			4,799	
562100	4,660			4,660	
562100	2,400	(2,400)		-	
562100	3,500	(3,500)		-	20,657
583100	80	(80)		-	
583100	80	(80)		-	
589000	140			140	
589000	450	(450)		-	
589000	400	(400)		-	
589000	158		(158)	-	
589000	72		(72)	-	
589000	200			200	
589000	200			200	540
642300	816			816	
642300	266	(266)		-	
642300	266			266	
642300	266			266	1,348
	252,325	(63,424)	(35,518)	153,383	153,383