

FINAL BUDGET

Fiscal Year 2019-2020

COMPTON COMMUNITY COLLEGE DISTRICT



Compton Community College District 2019-2020 Final Budget

Submitted by:

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

To the:

Board of Trustees

September 10, 2019



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KEITH CURRY, Ed.D.
President/CEO

August 27, 2019

Board of Trustees
Compton Community College District

The proposed 2019-2020 Compton Community College District Final Budget is submitted for your review and approval. The Compton District Budget Final Book includes the 2019-2020 budgets for all funds and other important information. The 2019-2020 Compton District Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

The 2019-2020 Compton District Final Budget was developed to achieve our 5,980 Full-Time Equivalent Students (FTES) goal. Compton College will offer 1,335 course sections to meet our FTES goal. The 2019-2020 Compton District Final Budget includes a Cost of Living Adjustment (COLA) of 3.26%; filling seventeen faculty positions, four classified positions, and three management positions; future funding for the Compton College Enterprise Resource Planning system cost of \$2,500,000; future funding for the Compton College Fire Academy of \$350,000; and the future cost associated with the Compton District Personnel Commission of \$300,000. Finally, the 2019-2020 Compton District Final Budget includes the following expenses to address Compton District's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$1,250,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$1,000,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,181,841.

The proposed 2019-2020 Compton District Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed Compton District Final Budget will be available for inspection beginning August 28, 2019, in the Office of the President/CEO and online at http://www.compton.edu/district/district_budget/index.aspx.

The Public Hearing and your adoption of the 2019-2020 Compton District Final Budget is scheduled for Tuesday, September 10, 2019, 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
President/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 maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2019-2020 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 the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, career education and undergraduate transfer education with 73 districts, 115 colleges and 78 educational centers. In 2017-2018, community colleges awarded more than 96,000 certificates and 160,000 degrees.

The Administration continues to support the new Student-Centered Funding Formula (SCFF), including increasing completion and supporting low-income students. The Budget adopts a revised implementation plan for the SCFF, which was part of the 2018 Budget Act. The funding formula is an allocation based on total enrollment, the number of low-income students and the number of students who meet specified student success metrics, such as completion of a degree or certificate. The adapted revisions include:

- Distributing 70% based on enrollment, 20% based on enrollment of low-income students and 10% based on student success metrics.
- Annually including only, a student's highest outcome earned for a specified metric.
- Implementing the use of three-year average for all student success metrics.
- Extending hold harmless provisions for an additional year.
- Clarifying the definition of a transfer student for the purposes of the success metrics.



The Budget includes \$42.6 million ongoing Proposition 98 General Fund to support a second year of free tuition for students. This extends the Promise program to waive enrollment fees for first time students for a second academic year.

Significant Adjustments:

- CCC operations received \$516,000 to support four new positions.
- Student Centered Funding Formula includes \$254.7 million from Proposition 98 to fund a 3.26% cost of living adjustment (COLA).
- Rapid Rehousing; An ongoing increase to provide support to college students who are homeless or experiencing housing insecurities.
- Veterans Resource Centers: An ongoing increase of \$5 million Proposition 98 Funds to establish or enhance Veterans Resource Centers.
- A \$3.15 billion one-time payment on behalf of Local Educational Agencies to CalSTRS and CalPERS Schools Pools. This will be funded from non-proposition 98 state funds.
- Workforce Development programs are to receive \$4.75 million one-time funds to support implement in Workforce Development.
- CCC Facilities- An increase of \$535.3 million General Obligation Bond funding for 39 new and 20 continuing projects.

These are only highlights of some of the funding in the State's Adopted budget. More information can be found at the following link:

¹ Retrieved from <http://www.ebudget.ca.gov/FullBudgetSummary.pdf>



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.
- Board of Trustees review budget assumptions.
- 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.
- CEO recommends annual prioritized planning requests resulting from the college-wide planning process.

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 Budgeting Committee

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



Compton Community College District 2019-2020 Final Budget Assumptions

The following 2019-2020 Final Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2019-2020 Compton Community College District Final Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, State Adopted Budget, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Beginning fund balance: **\$12,596,822**
- B. Estimated revenue including state and local sources: **\$41,074,446**
- C. Budget the General State Apportionment based on generation of 5,980 FTES.
- D. Offering 1,335 sections for the 2019-2020 year.
- E. Cost of Living Adjustment (COLA) increase: 3.26% (Governors Budget Proposal)
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: \$600,000 (Estimate based on annualized 2019 actual costs)
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 20.80% and State Teachers Employee Retirement System (STRS) at 17.10% (Chancellor's Office Analysis of the Governor's State Budget Proposal).
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
 - 1. Counselor/Articulation Officer
 - 2. English as a Second Language Instructor
 - 3. Nursing Instructor (3 Positions)
 - 4. Psychology Instructor
 - 5. Sociology Instructor (2 Positions)
 - 6. Guided Pathways Counselor (2 Positions General Fund/ 3 Positions Restricted General Funds)
 - 7. Special Resource Center/Guided Pathways Counselor (2 Positions)
 - 8. EOPS/CARE Guided Pathways Counselor (2 Positions)
- J. Budget to fill the following full-time management positions:
 - 1. Associate Dean of Nursing- Restricted General Fund
 - 2. Professional Development Manager- Restricted General Fund
 - 3. Director of Diversity, Compliance and Title IX- General Fund/Restricted General Fund
- K. Budget to fill full-time Classified Positions
 - 1. Accountant (2 Positions)
 - 2. Business Application Support Analyst - Restricted General
 - 3. Learning Management Systems Coordinator- Restricted General Fund
- L. Budget for the following one-time Augmentations/Enhancements (\$231,500):
 - 1. Enrollment Management Plan (\$100,000)
 - 2. Budget Augmentations and Enhancements (\$113,500)
- M. Budget for Line of Credit debt expense (\$1,181,841).



Compton Community College District 2019-2020 Final Budget Assumptions

- N. Budget for Other Postemployment Benefit (OPEB) contribution of \$1,250,000 which includes a one-time augmentation of \$1,000,000.
- O. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$1,000,000, which includes a one-time augmentation of \$800,000.
- P. Reserve the following expenditures from the ending balance (\$3,150,000):
 - 1. Compton College Enterprise Resource Planning System (\$2,500,000)
 - 2. Compton Community College District Personnel Commission (\$300,000)
 - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- Q. Budget for an inter-fund transfer out:
 - 1. Transfer \$150,000 to the Property & Liability Fund to pay cost of property and liability insurance.

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
BEGINNING BALANCE JULY 1		10,508,400	11,753,005	12,596,822
ADJUSTMENT		41,516	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>10,549,916</u>	<u>11,753,005</u>	<u>12,596,822</u>
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8610	Principal Apportionment	23,442,030	23,960,599	26,177,836
8606	Part-Time Faculty Apportionment	156,831	175,149	170,000
8612	Prior Year Apportionment Correction	49,185	652,069	-
8614	Enrollment Fee Administration	79,674	82,559	80,000
8620	General Categorical Programs	28,846	265,630	-
8630	Education Protection Account Funds	5,210,465	5,421,781	5,252,000
8670	State Tax Subventions	26,223	32,380	27,000
8680	Lottery Funds	529,457	884,700	757,010
8680	Lottery Funds- Prop 20	-	-	226,300
8690	On behalf contribution to STRS	865,030	1,068,310	1,068,310
8690	Other State Revenue	260,101	-	-
8691	Mandated Block Grant	<u>288,647</u>	<u>181,139</u>	<u>288,000</u>
Total State Revenue		30,936,489	32,724,316	34,046,456

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	4,247,436	4,549,662	4,513,490
8812	District Taxes - Supplemental	125,044	126,183	132,000
8813	District Taxes - Unsecured Roll	60,534	68,915	70,000
8816	District Taxes - Prior Years	109,685	135,402	152,000
8818	Redevelopment Increment	-	597,178	30,000
8819	Redevelopment Agency Funds	776,150	221,619	175,000
8830	Contract Services	13,694	16,900	15,000
8850	Rentals and Leases	18,847	31,392	28,000
8860	Interest and Investment Income	246,552	299,270	125,000
8874	Enrollment Fees (net of BFAP)	1,006,326	1,010,753	1,300,000
8879	Transcript Fees	9,174	7,697	7,500
8880	Non-Resident Tuition	103,994	109,496	45,000
8885	Non-Resident Tuition-Out of Country	83,190	154,608	10,000
8890	Other Local Revenues	472,604	414,386	400,000
8892	Redevelopment Agency Asset	-	26,132	25,000
8893	Miscellaneous Income	42,626	25	-
Total Local Revenue		<u>7,315,856</u>	<u>7,769,618</u>	<u>7,027,990</u>
TOTAL REVENUE - ALL SOURCES		<u>38,252,345</u>	<u>40,493,934</u>	<u>41,074,446</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>48,802,261</u>	<u>52,246,939</u>	<u>53,671,268</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,669,081	6,690,569	7,536,360
1200	Regular Schedule, Non-Teaching	2,742,514	2,510,414	3,228,140
1300	Other Schedule, Teaching	4,048,968	4,112,937	3,574,630
1400	Other Schedule, Non-Teaching	308,750	333,138	330,960
Total Academic Salaries		<u>13,769,313</u>	<u>13,647,058</u>	<u>14,670,090</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,270,412	5,817,927	6,739,030
2200	Instructional Aides, Regular	649,991	687,653	682,130
2300	Student Help, Hourly and Overtime	570,395	652,230	789,340
2400	Instructional Aides, Other	135,096	151,417	166,000
Total Classified Salaries		<u>6,625,894</u>	<u>7,309,227</u>	<u>8,376,500</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	2,810,277	3,551,493	4,165,930
3200	Public Employees' Retirement	1,048,892	1,485,725	1,958,600
3300	Social Security - OASDI/Medicare	734,152	789,029	845,570
3400	Health and Welfare - Medical	2,671,801	3,302,460	4,132,520
3500	Unemployment Insurance	19,158	10,070	11,160
3600	Workers' Compensation Insurance	767,282	785,488	808,710
3700	Cash in Lieu of Insurance	225,462	220,187	221,580
3900	Retiree Benefits	50,834	50,427	57,200
Total Staff Benefits		<u>8,327,858</u>	<u>10,194,879</u>	<u>12,201,270</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4300	Instructional Supplies	2,029	23,644	226,300
4400	Repairs and Supplies	45,909	38,803	72,880
4500-				
4700	Non-Instructional Supplies/Other	544,475	624,815	583,530
Total Books, Supplies and Materials		<u>592,413</u>	<u>687,262</u>	<u>882,710</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,873,237	1,959,515	495,160
5200	Travel, Conference and Training	164,842	181,887	256,100
5300	Dues and Memberships	44,740	40,461	87,740
5400	Insurance	99,587	96,469	96,500
5500	Utilities and Housekeeping Services	1,021,934	1,242,191	1,185,420
5600	Contracts, Rentals, and Repairs	1,200,067	1,194,576	1,341,580
5700	Legal, Elections, and Audit Expense	404,070	384,622	299,100
5800	Other Services, Postage, Advertising	869,992	703,252	935,010
5900	Miscellaneous	1,185	1,290	70,500
Total Contract Services and Operating Expenses		<u>5,679,654</u>	<u>5,804,263</u>	<u>4,767,110</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	38,306	44,087	18,500
6300	Library Books	39,487	28,617	49,130
6400	Equipment	137,862	144,564	237,440
Total Capital Outlay		<u>215,655</u>	<u>217,268</u>	<u>305,070</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,181,841	1,181,841	1,181,850
7300	Interfund Transfer	566,849	514,211	150,000
7600	Other Student Aid	89,779	94,108	75,000
Total Other Outgo		<u>1,838,469</u>	<u>1,790,160</u>	<u>1,406,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>37,049,256</u>	<u>39,650,117</u>	<u>42,609,600</u>
RESERVE FOR COMPTON COLLEGE ERP		1,000,000	2,000,000	2,500,000
RESERVE FOR PERSONNEL COMMISSION		100,000	200,000	300,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>1,450,000</u>	<u>2,550,000</u>	<u>3,150,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>10,303,005</u>	<u>10,046,822</u>	<u>7,911,668</u>
TOTAL ENDING BALANCE / RESERVES		11,753,005	12,596,822	11,061,668
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>48,802,261</u></u>	<u><u>52,246,939</u></u>	<u><u>53,671,268</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
	BEGINNING BALANCE JULY 1	1,038,307	1,098,591	1,193,911
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(31820)	209,275	313,195	285,154
8140	TANF (64050)	93,517	90,320	44,830
8150	Work Study (76210)	159,034	-	200,000
8190	DPSS - (64080)	114,999	100,133	128,440
8190	Foster & Kinship Care Ed (FKCE)- (12510)	64,765	49,665	52,180
8190	YESS ILP Grant (64110)	22,500	13,252	28,600
	Total Federal Revenue	664,090	566,565	739,204
	<u>STATE REVENUE</u>			
8620	Institutional Effectiveness Partnership Initiative	141,504	-	-
8620	Student Equity (10060)	860,158	799,037	231,143
8620	Guided Pathway (10070)	-	66,977	257,295
8620	Compton College Promise (10071)	-	34,064	102,403
8620	Strong Work Force (10090)	553,957	344,417	788,549
8620	Foster Care Education (12510)	50,180	61,311	67,740
8620	Assessment and Remediation for Nursing (22330)	91,200	87,075	99,179
8620	Instructional Equipment (26990)	47,674	172,166	-
8620	Disabled Student Program Services (31010)	395,674	381,929	399,149
8620	Student Equity and Achievement (34150)	-	-	3,014,528
8620	Hunger Free Campus Support (36130)	-	10,837	48,224
8620	Basic Skills (38410)	99,213	323,668	133,692
8620	AB705/Basic Skills (38420)	-	25,776	52,000
8620	Extended Opportunity Program & Services (47000)	1,169,570	1,145,105	1,219,579
8620	Cooperative Agencies Resources for Education (47500)	620,775	573,843	585,910
8690	Special Trustee AB 318 Restricted (50010)	159,399	533,165	518,468
8690	Equal Employment Opportunity (50110)	32,817	71,688	55,790
8620	Professional Development for Classified Employees (50111)	-	15,367	25,427
8620	Veterans Education Services (61050)	-	-	26,790
8620	Student Success & Support Programs (62500)	1,132,786	984,317	473,491
8620	CalWORKS (64060)	529,917	520,255	542,371
8650	Adult Education Consortium (64430)	225,682	486,114	352,725
8620	Board Finan. Assist Prog Admin. Allowance (76250)	276,702	272,453	260,728
8620	Financial Aid Technology (76251)	-	39,652	174,068
8680	Restricted Lottery	96,905	108,128	-
8690	Other State Revenue	4,184	-	-
	Total State Revenue	6,488,297	7,057,344	9,429,249

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
<u>LOCAL REVENUE</u>				
8820	Strong Workforce-Regional	185,538	230,476	451,397
8830	Career Technical Education (11190)	198,388	193,784	202,430
8830	Career Advancement Academy (64990)	26,276	12,454	-
8830	DHS Mentoring Program (22390)	79,984	71,941	107,700
8840	Auxiliary Services - Commissions	14,528	-	12,500
8860	Interest and Investment Income	44,129	95,155	12,000
8876	Health Fees	33,549	99,763	100,000
8881	Parking Services Fees (8080-85)	112,020	64,972	485,000
8890	Adult Education Miscellaneous Revenue	7,510	11,710	-
8890	Other	23,200	197,896	35,000
Total Local Revenue		<u>725,122</u>	<u>978,151</u>	<u>1,406,027</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	6,238	7,538	-
Total Incoming Transfers		<u>6,238</u>	<u>7,538</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>7,883,747</u>	<u>8,609,598</u>	<u>11,574,480</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>8,922,054</u>	<u>9,708,189</u>	<u>12,768,391</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	833,957	905,317	1,296,640
1300	Other Schedule, Teaching	114,606	128,188	149,250
1400	Other Schedule, Non-Teaching	484,232	480,442	967,325
Total Academic Salaries		1,432,795	1,513,947	2,413,215
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,661,936	1,823,938	1,905,708
2300	Student Help, Hourly and Overtime	498,269	426,996	902,710
2400	Instructional Aides, Other	85,547	82,123	199,257
Total Classified Salaries		2,245,752	2,333,057	3,007,675
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	191,572	235,158	318,887
3200	Public Employees' Retirement System	262,882	318,172	449,170
3300	Social Security - OASDI & Medicare	161,148	169,714	200,138
3400	Health and Welfare	376,820	385,839	486,000
3500	Unemployment Insurance	1,487	1,725	2,463
3600	Workers' Compensation Insurance	131,431	143,526	151,914
3700	Cash in Lieu of Insurance	47,700	52,044	32,415
Total Staff Benefits		1,173,040	1,306,178	1,640,987
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	2,390	3,651	11,000
4300	Instructional Supplies	265,274	185,903	241,045
4500	Non-Instructional Supplies	370,483	302,231	388,712
4700	Food/Food Supplies	93,357	81,692	145,995
Total Books, Supplies, and Materials		731,504	573,477	786,752

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	230,056	392,709	946,293
5200	Travel, Conference & In-Service Training	237,998	222,736	316,013
5300	Dues and Memberships	16,309	20,608	33,150
5600	Contracts, Rentals, and Repairs	28,784	112,744	170,068
5700	Legal & Regulatory Expenses	28,309	375,617	200,000
5800	Other Services, Postage, Advertising	<u>240,974</u>	<u>443,424</u>	<u>479,461</u>
Total Contracts Services and Operating Expenses		782,430	1,567,838	2,144,985
<u>CAPITAL OUTLAY</u>				
6300	Library Books	17,739	-	-
6400	Equipment	<u>629,514</u>	<u>492,544</u>	<u>884,354</u>
Total Capital Outlay		647,253	492,544	884,354
<u>OTHER OUTGO</u>				
7500	Other Student Aid	132,201	161,718	161,682
7600	Other Payments to/for Students	<u>678,488</u>	<u>565,519</u>	<u>570,880</u>
Total Other Outgo		810,689	727,237	732,562
TOTAL EXPENDITURES / APPROPRIATIONS		<u>7,823,463</u>	<u>8,514,278</u>	<u>11,610,530</u>
NET ENDING BALANCE / RESERVES		<u>1,098,591</u>	<u>1,193,911</u>	<u>1,157,861</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>8,922,054</u></u>	<u><u>9,708,189</u></u>	<u><u>12,768,391</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>1,112,924</u>	<u>1,130,359</u>	<u>1,154,044</u>
LOCAL REVENUE				
8860	Interest	<u>17,435</u>	<u>23,685</u>	<u>10,000</u>
Total Local Revenue		17,435	23,685	10,000
TOTAL REVENUE - ALL SOURCES		<u>17,435</u>	<u>23,685</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,130,359</u></u>	<u><u>1,154,044</u></u>	<u><u>1,164,044</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		<u>1,130,359</u>	<u>1,154,044</u>	<u>1,164,044</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,130,359</u></u>	<u><u>1,154,044</u></u>	<u><u>1,164,044</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 COMPTON RECOVERY FUND - FUND 01.9
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		-	3,065,479	3,997,786
REVENUE				
STATE REVENUE				
8690	State Revenue	4,520,000	3,400,000	1,300,650
LOCAL REVENUE				
8860	Interest	18,011	42,227	28,000
Total Revenue		4,538,011	3,442,227	1,328,650
TOTAL REVENUE - ALL SOURCES		4,538,011	3,442,227	1,328,650
TOTAL BEGINNING BALANCE AND REVENUE		4,538,011	6,507,706	5,326,436

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
COMPTON RECOVERY FUND - FUND 01.9
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	12,418	101,218	303,730
Total Classified Salaries		12,418	101,218	303,730
3200	Public Employees' Retirement System	1,929	17,921	63,190
3300	Social Security - OASDI & Medicare	950	7,593	23,240
3400	Health AND welfare	2,388	12,668	36,000
3500	Unemployment Insurance	6	49	150
3600	Workers' Compensation Insurance	466	3,796	11,400
3700	CASH in Lieu of Benefits	-	677	7,000
Total Staff Benefit		5,739	42,704	140,980
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	214,776	1,521,388	2,667,040
5620	Maintenance Contracts	717,858	421,606	382,487
5890	Miscellaneous Services	43,798	21,600	485,000
Other Operating Expenses		976,432	1,964,594	3,534,527
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	-	47,609	-
6400	New Equipment	477,943	353,795	1,295,563
Total Capital Outlay		477,943	401,404	1,295,563
TOTAL EXPENDITURES / APPROPRIATIONS		1,472,532	2,509,920	5,274,800
NET ENDING BALANCE / RESERVES		3,065,479	3,997,786	51,636
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,538,011	6,507,706	5,326,436

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0
REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actual	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>69,531</u>	<u>89,081</u>	<u>32,962</u>
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Training Consortium	(3,758)	3,525	-
8190	Child Development Food Program	49,048	41,392	60,000
8190/8199	Child Care and Development Program (CCTR)	<u>94,095</u>	<u>91,883</u>	<u>94,095</u>
Total Federal Revenue		139,385	136,800	154,095
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	3,078	206,683	107,335
8621	Child Care and Development Program (CSPP)	153,427	269,377	299,180
8622	Child Development Food Program	302,709	2,808	5,000
8690	Other State Revenues	<u>2,708</u>	<u>-</u>	<u>-</u>
Total State Revenue		461,922	478,868	411,515
<u>LOCAL REVENUE</u>				
8830	Contract Services- LAUP	127,500	-	-
8860	Interest	3,003	376	500
8871	Child Development Services Fees	<u>18,646</u>	<u>15,629</u>	<u>11,870</u>
Total Local Revenue		149,149	16,005	12,370
<u>INCOMING TRANSFERS</u>				
8980	Contribution from General Fund	<u>3,758</u>	<u>50,000</u>	<u>-</u>
Total Incoming Transfers		3,758	50,000	-
TOTAL REVENUE - ALL SOURCES		<u>754,214</u>	<u>681,673</u>	<u>577,980</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>823,745</u></u>	<u><u>770,754</u></u>	<u><u>610,942</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actual	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	344,223	383,027	315,480
2200	Non-STRS Instructors	13,137	46,454	27,380
2300	Hourly and Overtime	46,649	72,485	51,380
2400	Instructional Aides, Other	5,715	5,910	4,940
Total Classified Salaries		<u>409,724</u>	<u>507,876</u>	<u>399,180</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	-	-
3200	PERS	49,287	69,046	65,650
3300	Social Security - OASDI/Medicare	28,551	35,889	26,490
3400	Health & Welfare	62,238	60,101	63,000
3500	Unemployment Insurance	174	216	240
3600	Workers' Compensation	15,283	19,038	14,820
3700	Cash in Lieu of Insurance	5,645	10,211	14,000
Total Staff Benefits		<u>161,178</u>	<u>194,501</u>	<u>184,200</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies	2,673	4,451	-
4500-4700	Non-Instructional Supplies (including Food)	33,725	24,526	39,340
Total Books, Supplies, and Materials		<u>36,398</u>	<u>28,977</u>	<u>39,340</u>
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	549	1,204	1,240
5892	Site License	1,815	2,509	-
Other Operating Expenses		<u>2,364</u>	<u>3,713</u>	<u>1,240</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	125,000	-	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	-	2,725	-
TOTAL EXPENDITURES / APPROPRIATIONS		<u>734,664</u>	<u>737,792</u>	<u>623,960</u>
NET ENDING BALANCE / RESERVES		<u>89,081</u>	<u>32,962</u>	<u>(13,018)</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>823,745</u></u>	<u><u>770,754</u></u>	<u><u>610,942</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>1,572,826</u>	<u>1,435,812</u>	<u>538,963</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	-	375,381	33,706
8651	Comm. College Construction- Instructional Bldg #1	-	1,862,819	4,310,000
8651	Comm. College Construction- Instructional Bldg #2	589,636	175,364	10,000,000
8652	Scheduled Maintenance Program	<u>169,547</u>	<u>65,019</u>	<u>200,000</u>
Total State Revenue		759,183	2,478,583	14,543,706
LOCAL REVENUE				
8860	Interest	30,266	16,638	24,000
8885	Capital Outlay Fee - Non-Residents	<u>29,063</u>	<u>14,445</u>	<u>30,000</u>
Total Local Revenue		59,329	31,083	54,000
TOTAL REVENUE - ALL SOURCES		<u>818,512</u>	<u>2,509,666</u>	<u>14,597,706</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,391,338</u></u>	<u><u>3,945,478</u></u>	<u><u>15,136,669</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0
 EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENDITURES</u>				
5100	Consulting Services	3,630	-	-
5700	Legal	11,584	7,633	12,500
5800	Miscellaneous Services	10,645	6,560	69,000
	Other Operating Expenditures	25,859	14,193	81,500
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	321,031	1,468,957	14,833,706
6200	Buildings	595,036	1,862,819	-
6400	New Equipment	13,600	60,546	-
	Total Capital Outlay	929,667	3,392,322	14,833,706
	TOTAL EXPENDITURES / APPROPRIATIONS	955,526	3,406,515	14,915,206
	NET ENDING BALANCE / RESERVES	<u>1,435,812</u>	<u>538,963</u>	<u>221,463</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>2,391,338</u></u>	<u><u>3,945,478</u></u>	<u><u>15,136,669</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>-</u>	<u>-</u>	<u>12,315,669</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	-	159,924	60,000
8940	Proceeds from Bonds	-	<u>12,315,669</u>	<u>-</u>
Total		<u>-</u>	<u>12,475,593</u>	<u>60,000</u>
TOTAL REVENUE - ALL SOURCES		<u>-</u>	<u>12,475,593</u>	<u>60,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>-</u></u>	<u><u>12,475,593</u></u>	<u><u>12,375,669</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1
 EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OPERATING EXPENSES</u>				
5400	Insurance	-	385,634	-
	Other Operating Expenses	<u>-</u>	<u>385,634</u>	<u>-</u>
<u>CAPITAL OUTLAY</u>				
6200	Buildings	-	828,927	11,234,854
6400	Equipment	-	-	92,146
	Total Capital Outlay	<u>-</u>	<u>828,927</u>	<u>11,327,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>-</u>	<u>1,214,561</u>	<u>11,327,000</u>
NET ENDING BALANCE / RESERVES		<u>-</u>	<u>11,261,032</u>	<u>1,048,669</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>-</u></u>	<u><u>12,475,593</u></u>	<u><u>12,375,669</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		-	-	38,333,899
REVENUE				
LOCAL REVENUE				
8860	Interest	-	528,665	120,000
8940	Proceeds from Bonds	-	37,805,234	-
Total		-	38,333,899	120,000
TOTAL REVENUE - ALL SOURCES		-	38,333,899	120,000
TOTAL BEGINNING BALANCE AND REVENUE		-	38,333,899	38,453,899

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2
 EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5890	Other Services	-	-	50,000
	Other Operating Expenses	<u>-</u>	<u>-</u>	<u>50,000</u>
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	<u>-</u>	<u>-</u>	<u>18,250,000</u>
	Total Capital Outlay	-	-	18,250,000
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	18,300,000
NET ENDING BALANCE / RESERVES		<u>-</u>	<u>38,333,899</u>	<u>20,153,899</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>-</u></u>	<u><u>38,333,899</u></u>	<u><u>38,453,899</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2019-2020 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
 REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		6,198,266	5,030,639	2,795,000
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>86,567</u>	<u>75,630</u>	<u>25,000</u>
TOTAL REVENUE - ALL SOURCES		<u>86,567</u>	<u>75,630</u>	<u>25,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>6,284,833</u></u>	<u><u>5,106,269</u></u>	<u><u>2,820,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
5700	Legal	-	-	25,000
5800	Other Services, Fees and Expenses	122,197	4,469	4,216
	Other Operating Expenses	122,197	4,469	29,216
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	39,529	-	-
6200	Buildings	712,819	2,306,800	2,790,784
6400	New Equipment	379,649	-	-
	Total Capital Outlay	1,131,997	2,306,800	2,790,784
	TOTAL EXPENDITURES / APPROPRIATIONS	1,254,194	2,311,269	2,820,000
	NET ENDING BALANCE / RESERVES	5,030,639	2,795,000	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>6,284,833</u>	<u>5,106,269</u>	<u>2,820,000</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>2,324,472</u>	<u>2,671,233</u>	<u>3,116,805</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	919,096	953,081	950,000
8860	Interest and other	<u>38,724</u>	<u>77,412</u>	<u>36,000</u>
Total Local Revenue		957,820	1,030,493	986,000
TOTAL REVENUE - ALL SOURCES		<u>957,820</u>	<u>1,030,493</u>	<u>986,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>3,282,292</u></u>	<u><u>3,701,726</u></u>	<u><u>4,102,805</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	590,959	568,921	598,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	<u>20,100</u>	<u>16,000</u>	<u>22,000</u>
Total Contract Services and Operating Expenses		611,059	584,921	620,000
TOTAL EXPENDITURES / APPROPRIATIONS		611,059	584,921	620,000
NET ENDING BALANCE / RESERVES		<u>2,671,233</u>	<u>3,116,805</u>	<u>3,482,805</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>3,282,292</u></u>	<u><u>3,701,726</u></u>	<u><u>4,102,805</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>548,232</u>	<u>614,338</u>	<u>726,101</u>
<u>LOCAL REVENUE</u>				
8860	Interest	3,217	8,374	3,000
8980	Contribution from General Fund	<u>400,000</u>	<u>400,000</u>	<u>150,000</u>
Total Local Revenue		403,217	408,374	153,000
TOTAL REVENUE - ALL SOURCES		<u>403,217</u>	<u>408,374</u>	<u>153,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>951,449</u></u>	<u><u>1,022,712</u></u>	<u><u>879,101</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5400	Insurance	332,788	293,058	35,000
5700	Benefits Paid Claimants	-	-	100,000
5800	Other Services - Administrative Fee	<u>4,323</u>	<u>3,553</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>337,111</u>	<u>296,611</u>	<u>140,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		337,111	296,611	140,000
NET ENDING BALANCE / RESERVES		<u>614,338</u>	<u>726,101</u>	<u>739,101</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>951,449</u></u>	<u><u>1,022,712</u></u>	<u><u>879,101</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0
REVENUE

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
BEGINNING BALANCE JULY 1		<u>417,358</u>	<u>422,163</u>	<u>455,439</u>
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	-	-	200,000
8150	PELL Grant Program	<u>-</u>	<u>-</u>	<u>8,000,000</u>
Total Federal Income		-	-	8,200,000
<u>STATE REVENUE</u>				
8620	Cal Grants	908,112	667,883	920,000
8620	Full-Time Student Success Grant	421,500	15,750	-
8620	CCC Completion Grant	75,750	-	-
8620	Non-resident Dreamer Emergency Grant	81,000	-	-
8620	Student Success Completion	<u>-</u>	<u>500,992</u>	<u>300,000</u>
Total State Revenue		1,486,362	1,184,625	1,220,000
<u>LOCAL REVENUE</u>				
8860	Interest	-	7,396	-
8890	Other local revenue	<u>936</u>	<u>25,880</u>	<u>3,000</u>
Total Local Revenue		936	33,276	3,000
TOTAL REVENUE - ALL SOURCES		<u>1,487,298</u>	<u>1,217,901</u>	<u>9,423,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,904,656</u></u>	<u><u>1,640,064</u></u>	<u><u>9,878,439</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2019-2020 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0
EXPENDITURES

Account Number	Description	2017-2018 Actuals	2018-2019 Unaudited Budget	2019-2020 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7510	Supplemental Ed. Opportunity Grant	-	-	200,000
7520	PELL Grant Program	-	-	8,000,000
7620	Cal Grants	904,244	667,883	920,000
7630	Full-Time Student Success Grant	421,500	15,750	-
7640	CCC Completion Grant	75,750	-	-
7650	Non-Resident Dreamer Emergency Grant	81,000	-	-
7660	Student Success Completion	-	500,992	300,000
	Total Other Outgo	<u>1,482,494</u>	<u>1,184,625</u>	<u>9,420,000</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>1,482,494</u>	<u>1,184,625</u>	<u>9,420,000</u>
	NET ENDING BALANCE / RESERVES	<u>422,162</u>	<u>455,439</u>	<u>458,439</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,904,656</u></u>	<u><u>1,640,064</u></u>	<u><u>9,878,439</u></u>

APPENDIX



Compton Community College District Base Revenue

Final Budget – FY2020

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 73 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.

Student Centered Funding Formula

The Student Centered Funding Formula is all about ensuring community colleges are funded, at least in part, in how well their students are faring. It is upending how California's community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of student who have attained the regional living wage.

The Student Centered Funding Formula's metrics are in line with the goals and commitment set forth in the California Community Colleges' Vision for Success and can have a profound impact closing achievement gaps and boosting key student success outcomes. It was created in coalition with organizations such as the Campaign for College Opportunity, Education Trust-West and other key stakeholders. Additional information can be found at:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Student-Centered-Funding-Formula>



Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2021-2025 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2020-2021	Instructional Building 1 Replacement*	\$18,792,000
2021-2022	Student Services/Administration	\$20,382,000
2021-2022	Instructional Building 2 Replacement	\$24,995,000
2021-2022	Vocational Technology Renovation	\$12,820,000
2021-2022	MIS Building Upgrade	\$ 3,000,000
2022-2023	Math Science Renovation	\$ 8,398,000
2022-2023	CDC (Abel Skyes) Renovation	\$ 3,000,000
2024-2025	Physical Education Complex Replacement	\$32,434,000
2025-2026	Visual and Performing Arts Replacement	\$ 9,985,000
2025-2026	Student Activities Center Replacement	\$ 6,232,000
2025-2026	Instructional Building #3	\$ 7,496,000



Compton Community College District Enrollment Fees

Final Budget – FY2020

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
2012-20	\$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	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029
2018	28.0	96.0	60.50%	\$77,063

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



Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</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 15	916	758
Fall 15-Spring 16	5,144	4,678
Summer 16 (Transferred to fiscal year 2015-2016) ^[2]	0	570
Total	<u>6,060</u>	<u>6,006</u>
2016-2017		
	Goal	Actual
Summer 15	195	189
Fall 16 – Spring 17	5,375	4,291
Summer 16 (Transferred to fiscal year 2016-17)	490	-
Total	<u>6,060</u>	<u>5,121</u>
2017-2018		
	Goal	Actual
Summer 17	770	671
Fall 17 – Spring 18	4,737	4,462
Winter 18	259	288
Summer 18 (Transferred to fiscal year 2017-18) ^[3]	476	559
Total	<u>6,242</u>	<u>5,980</u>
2018-2019		
	Goal	Actual
Summer 18	789	49
Fall 18 – Spring 19	5,601	4,167
Winter 19	300	281
	<u>5,980</u>	<u>4,497</u>

[1] To achieve the 6,060 FTES funded enrollment the District borrowed 504 FTES from, the next fiscal year.

[2] To achieve the 6,006 FTES funded enrollment the District borrowed 570 FTES from, the next fiscal year.

[3] To achieve the 5,979 FTES funded enrollment the District borrowed 559 FTES from, the next fiscal year.



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.

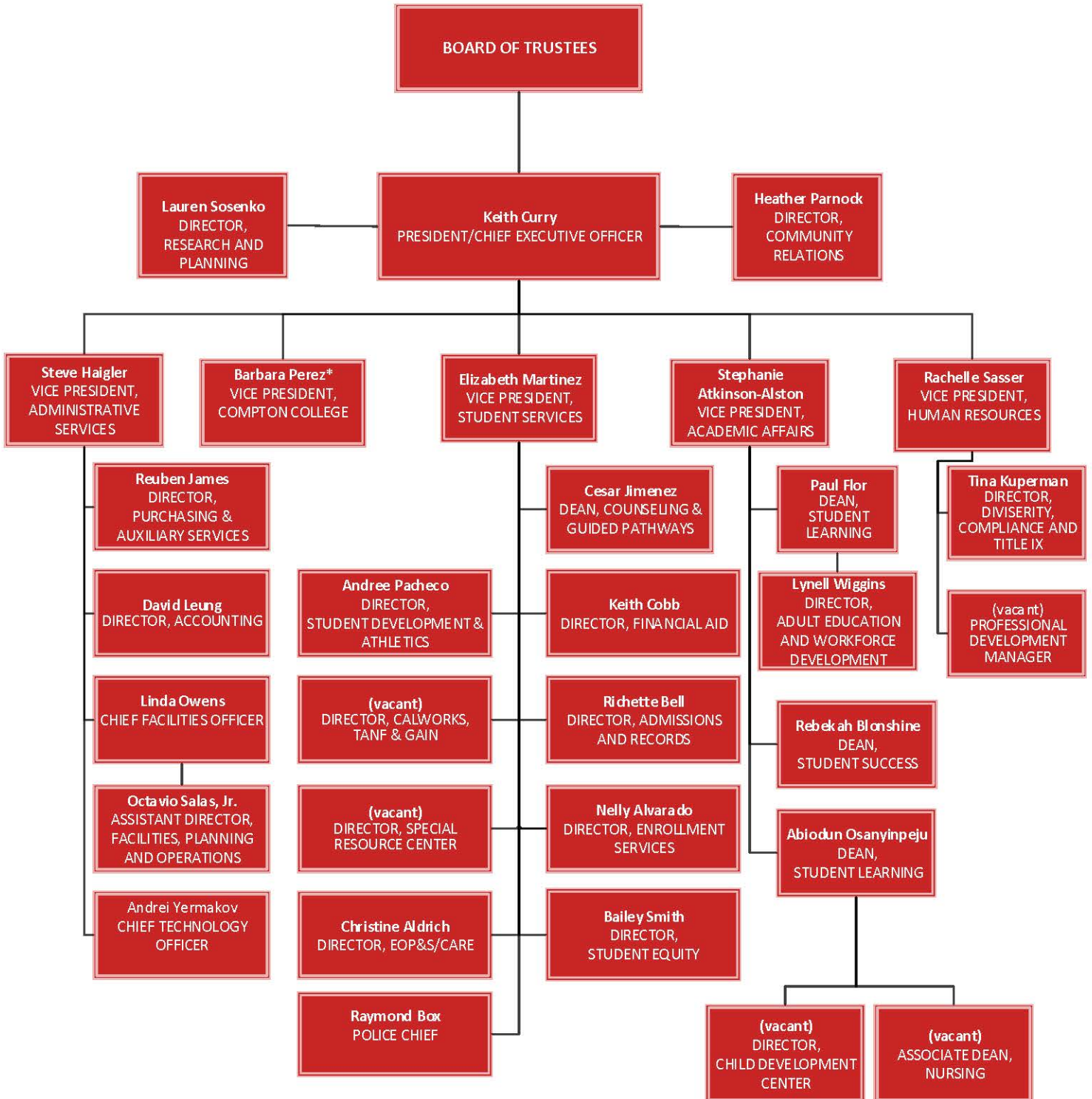
TOP CODE - Taxonomy of Programs code number used in budget.

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.

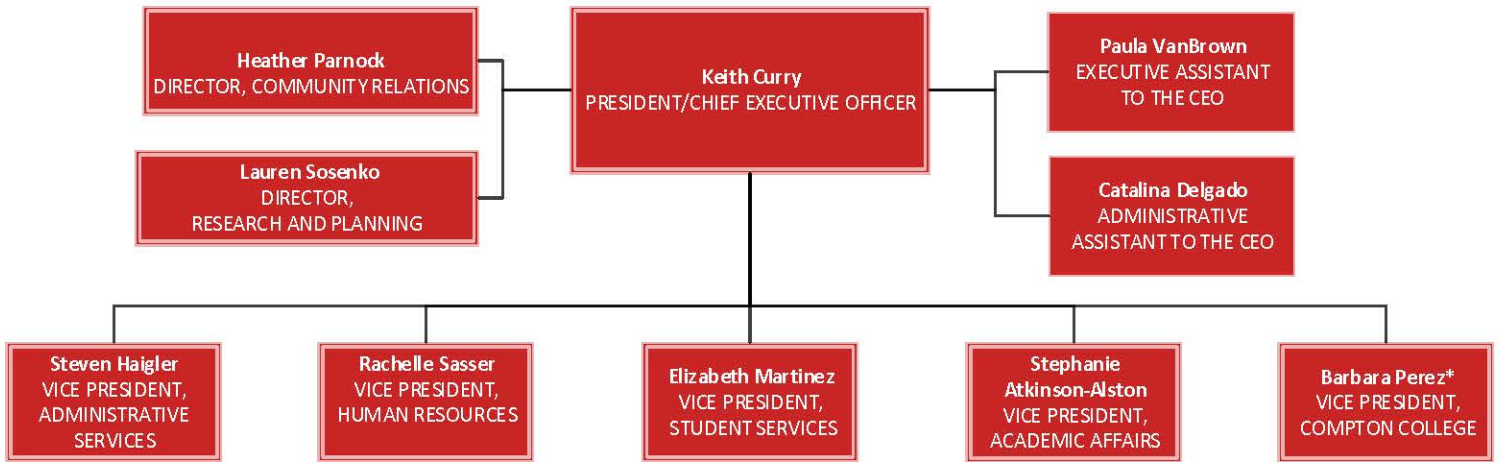
WSCH - "Weekly Student Contact Hours" are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.

CCCD COMPTON COLLEGE 2019-2020 Organizational Structure



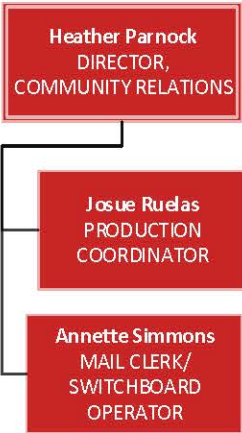
*Administrator on Loan from El Camino College through 12/31/2019

President/Chief Executive Officer

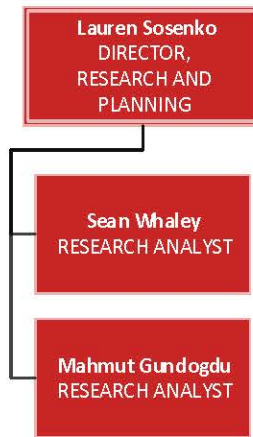


* Administrator on Loan from El Camino College through 12/31/2019

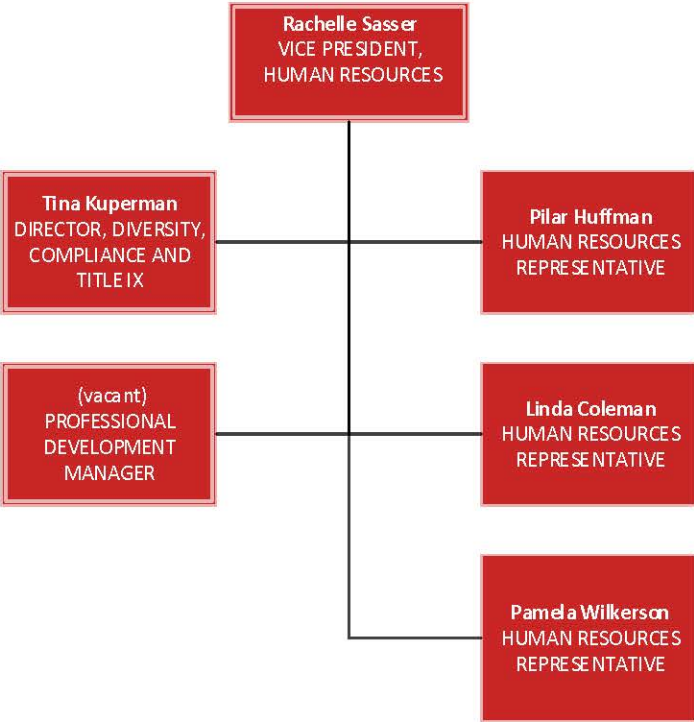
Community Relations



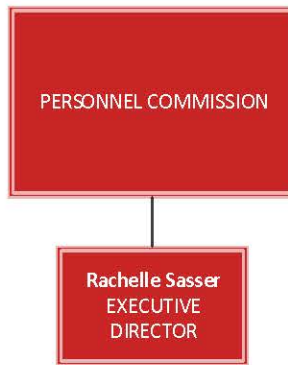
Research and Planning



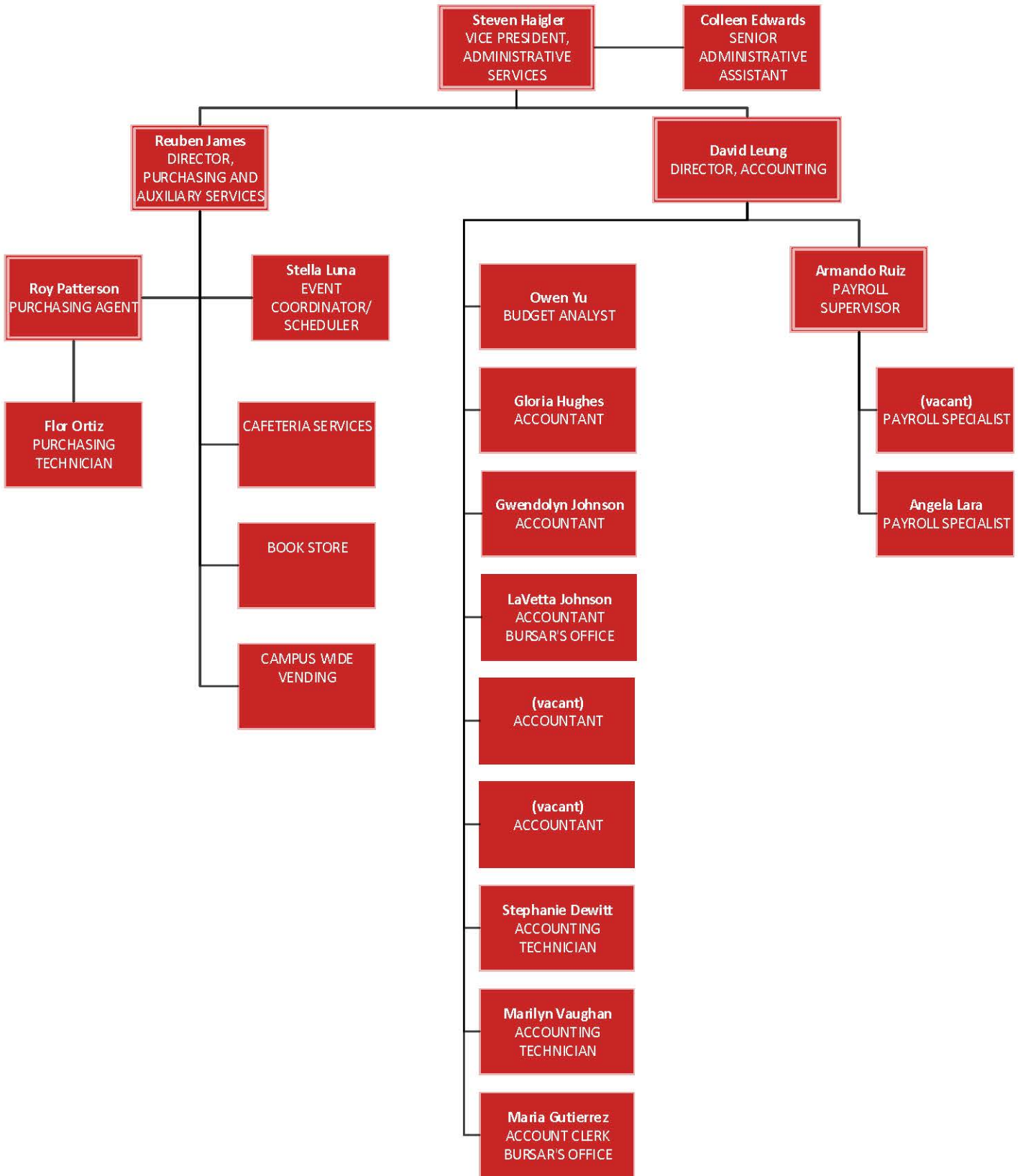
Human Resources



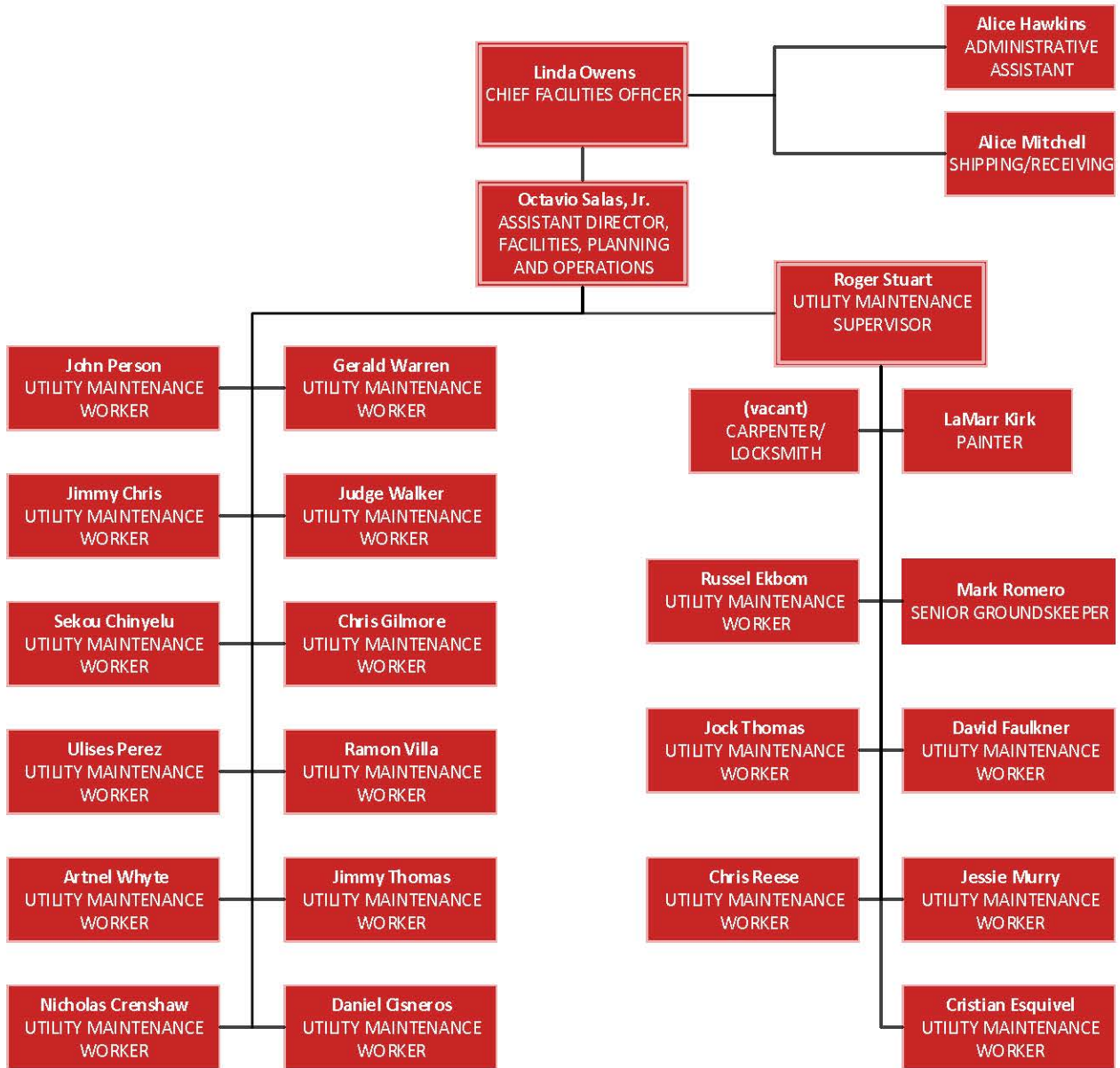
Personnel Commission



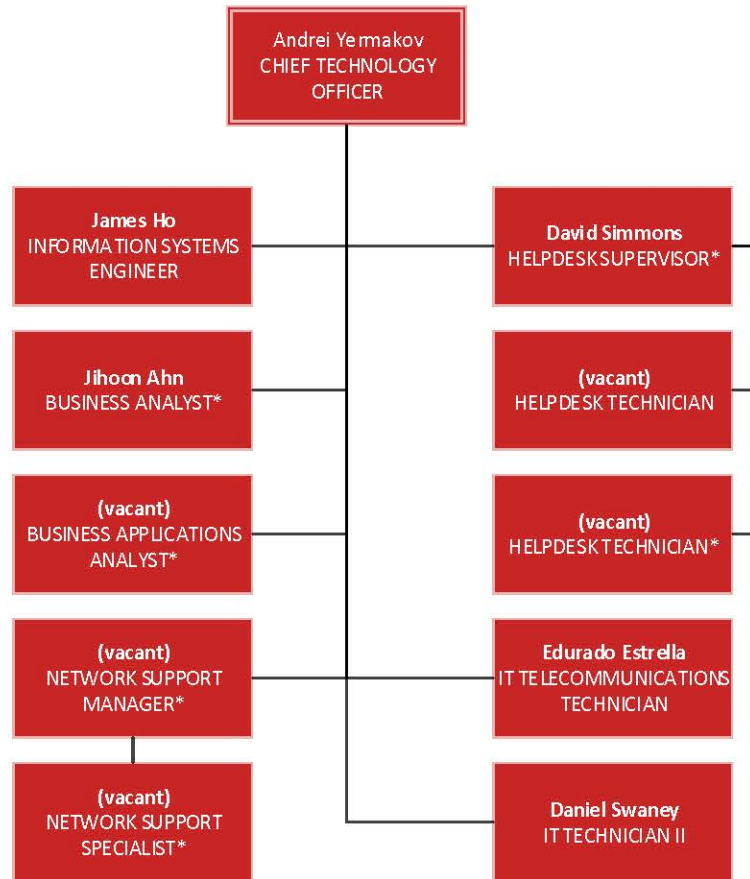
Business Services



Maintenance and Operations

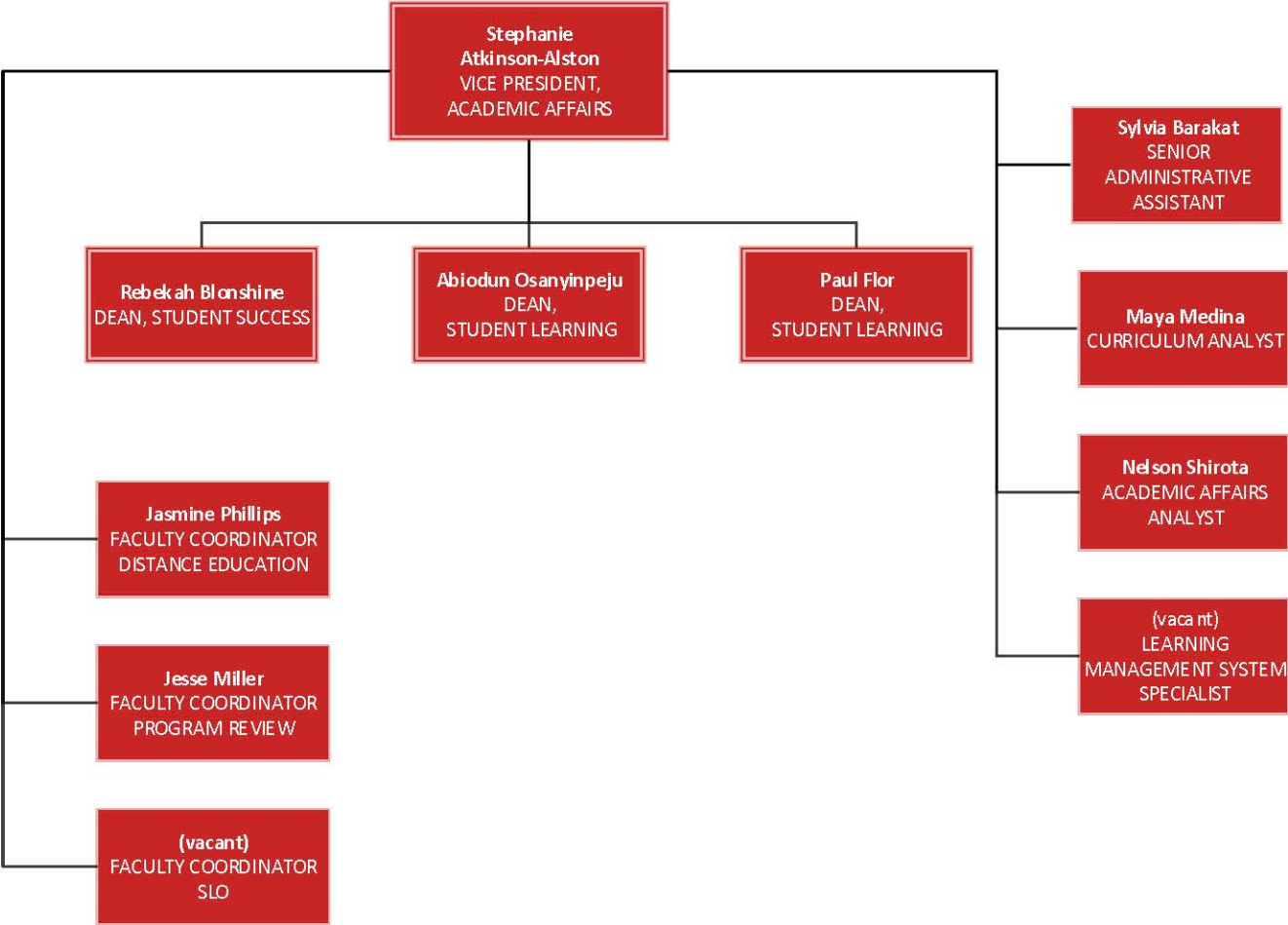


Management Information Systems



*Funded with Compton College Recovery Funds through 06/30/2022

Academic Affairs

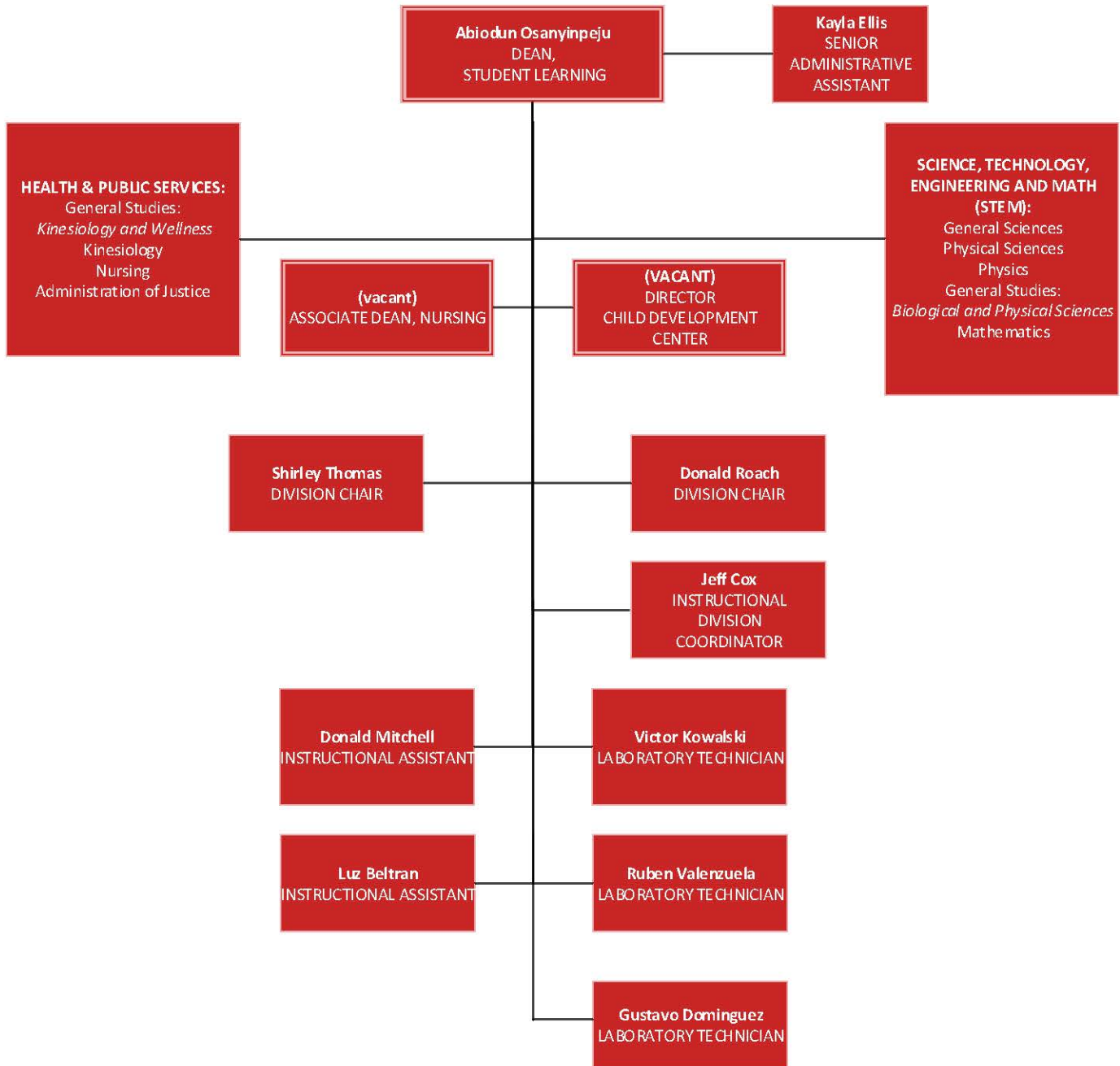


GUIDED PATHWAYS

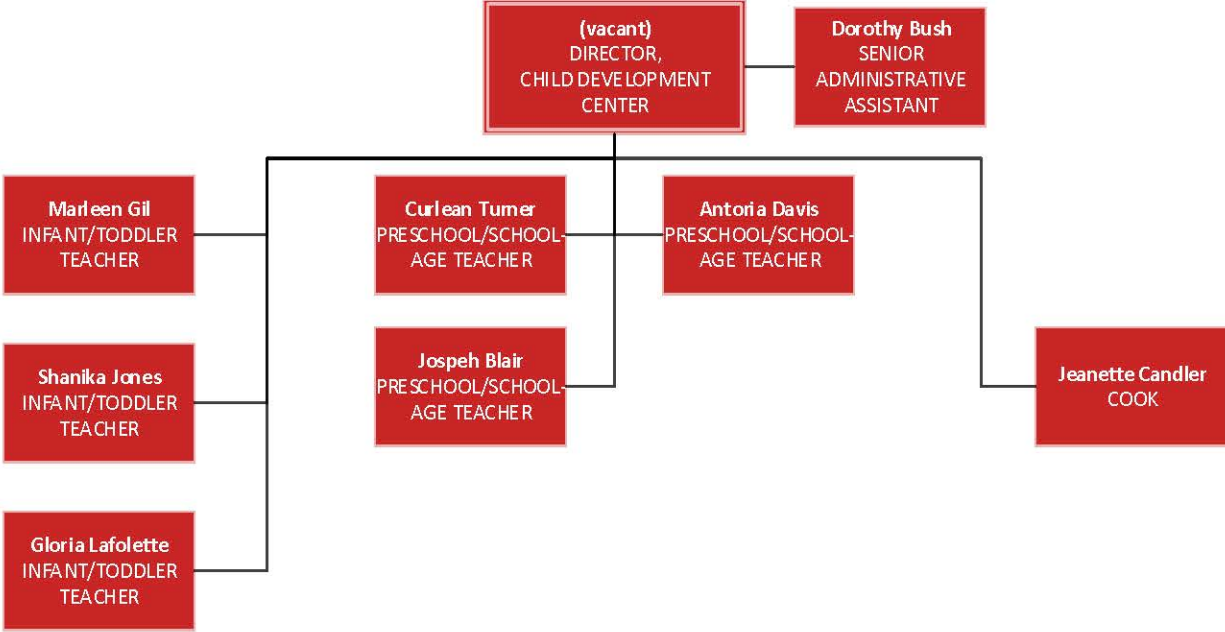
Divisions:

Health & Public Services

Science, Technology, Engineering and Math (STEM)



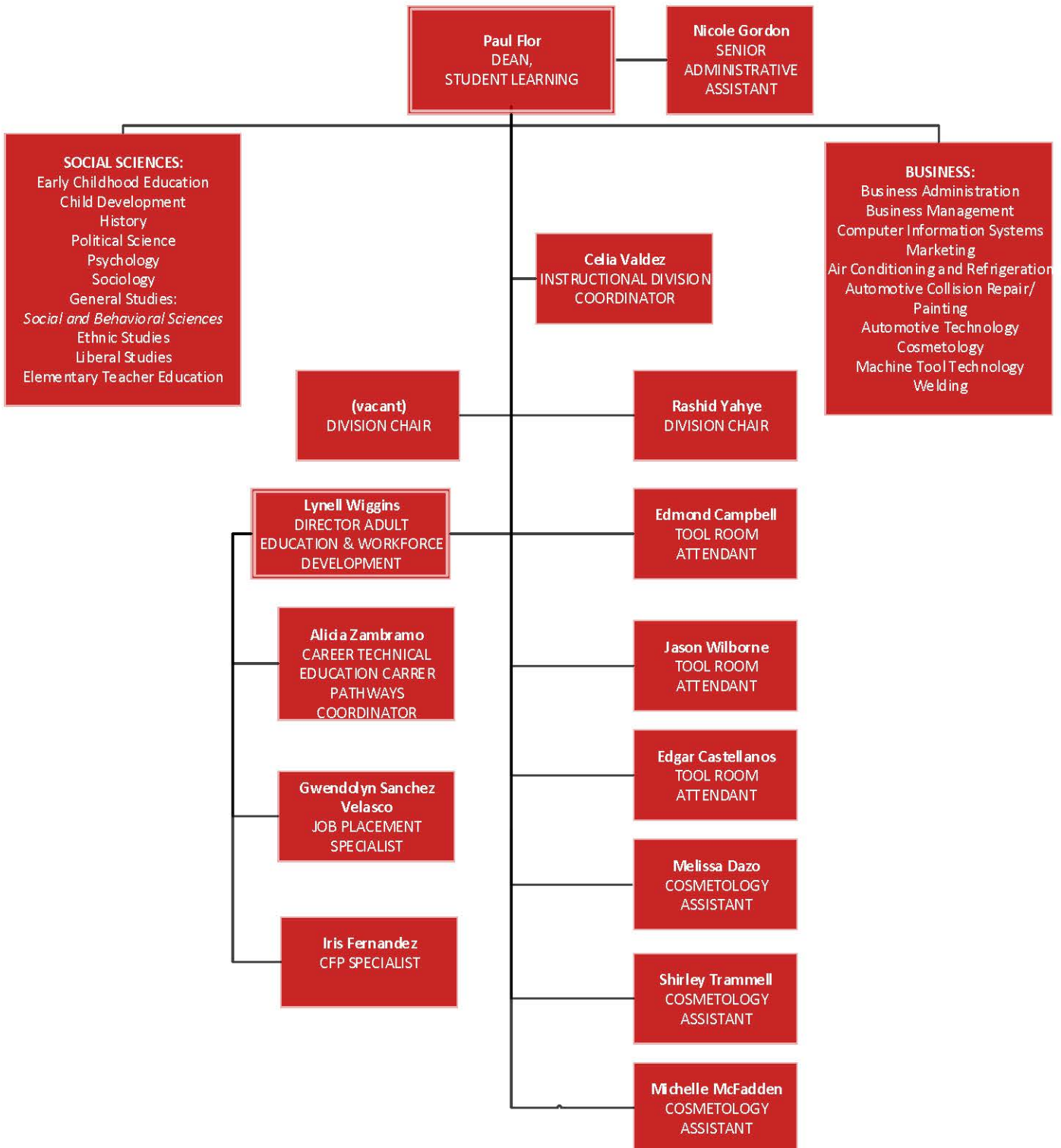
Child Development Center



GUIDED PATHWAYS

Divisions:

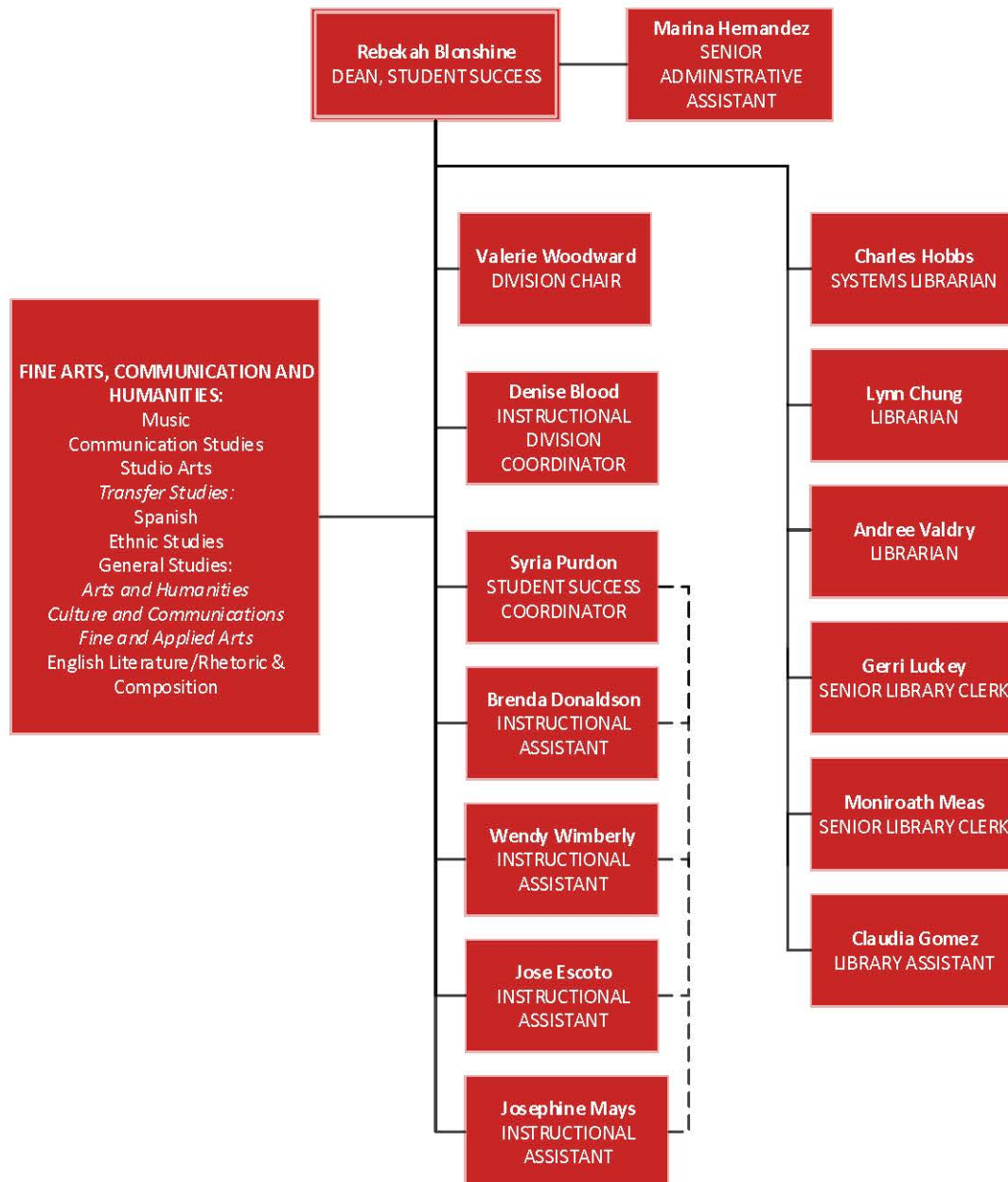
Business and Industrial Studies Social Sciences



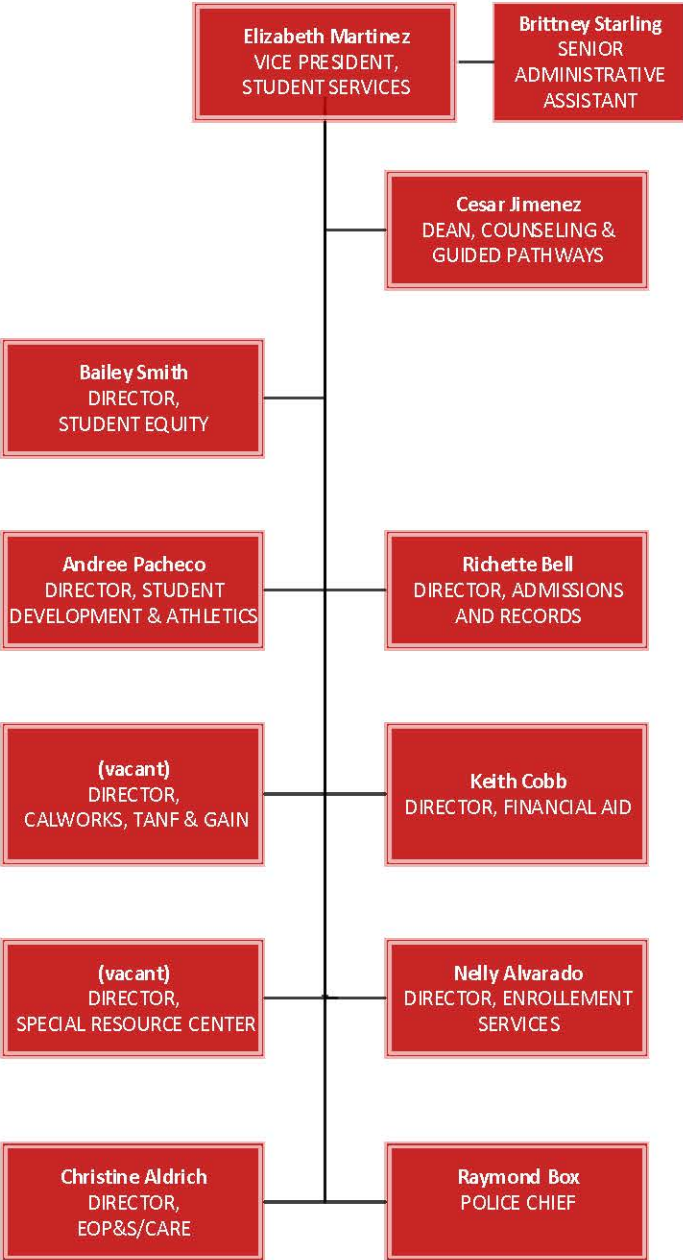
GUIDED PATHWAYS

Divisions:

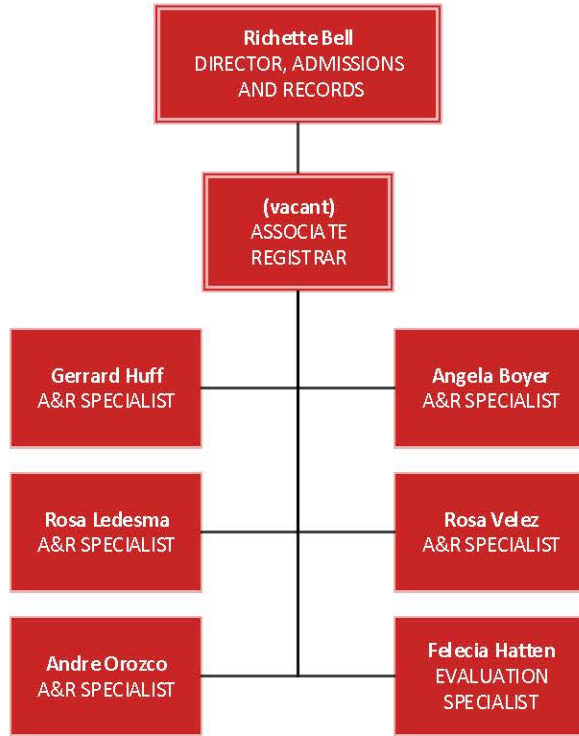
Fine Arts, Communication and Humanities



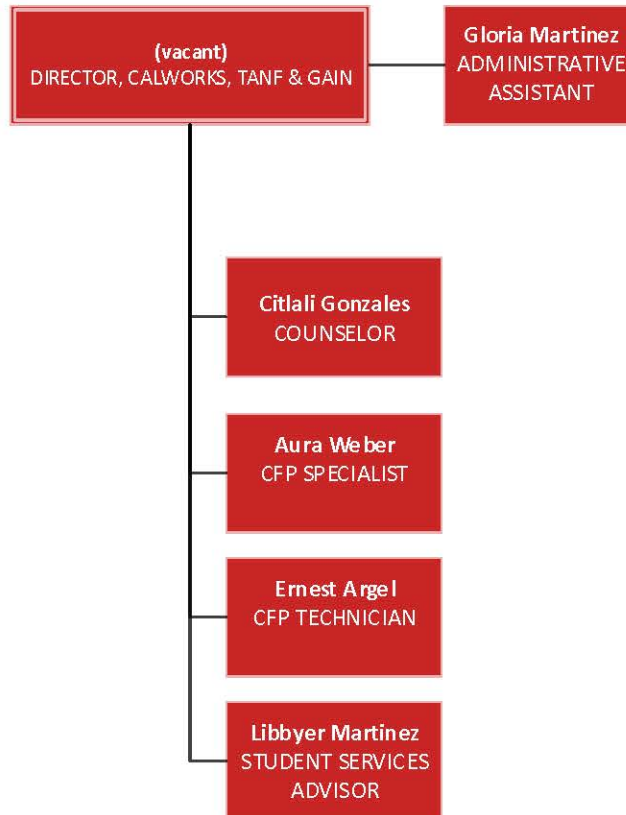
Student Services



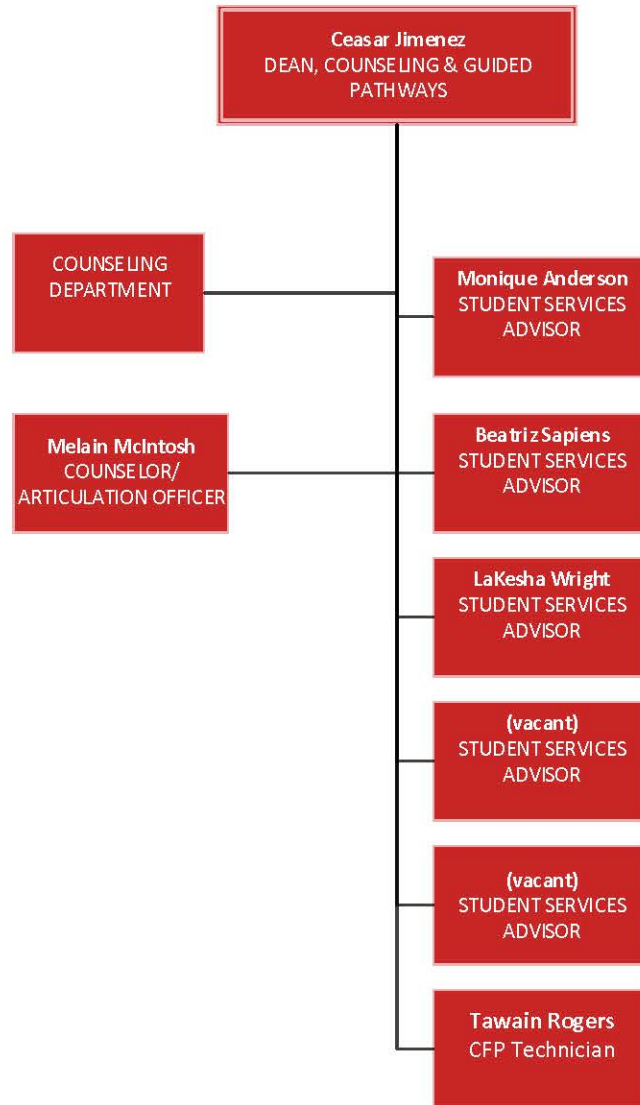
Admissions & Records



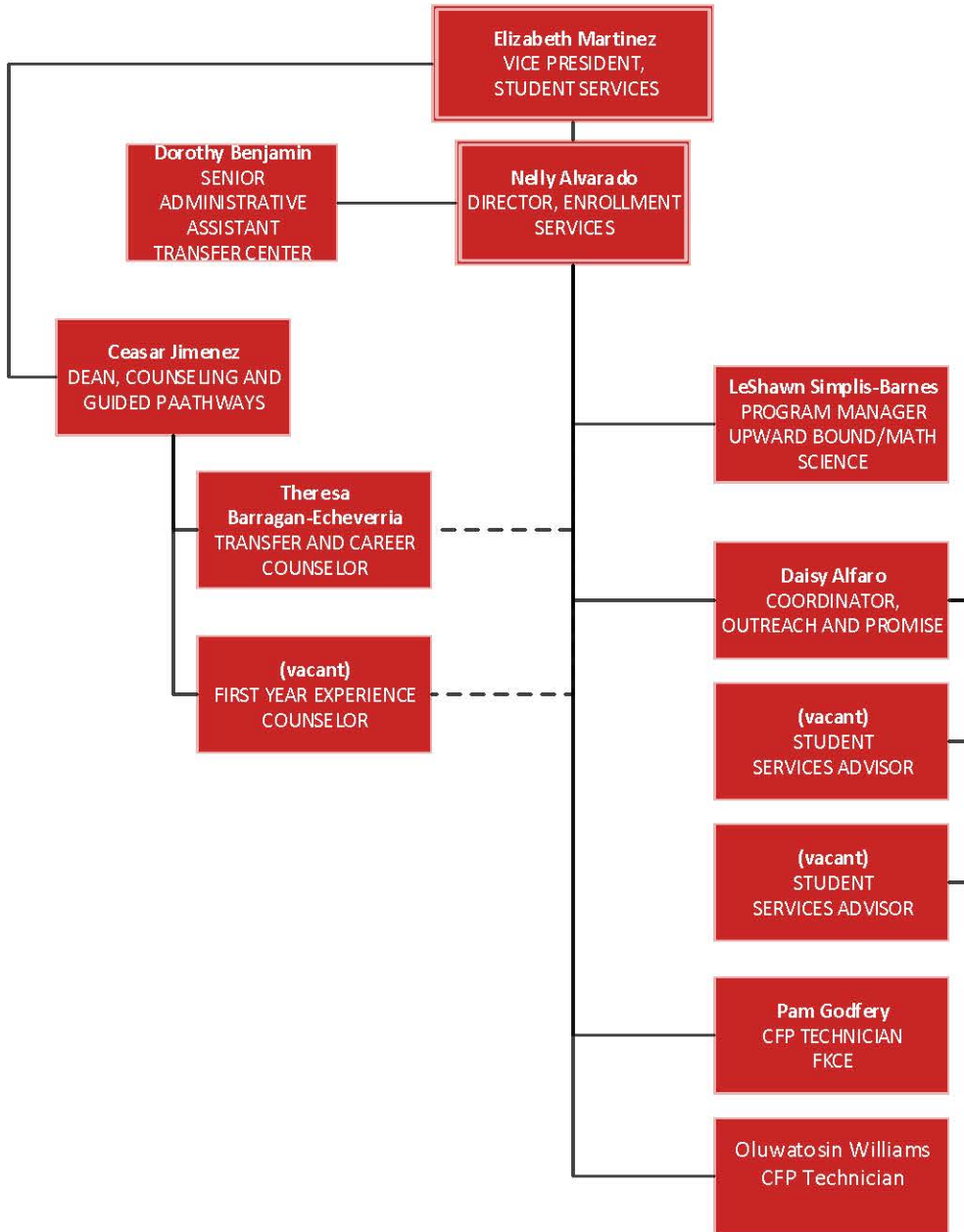
CalWORKS, TANF & GAIN



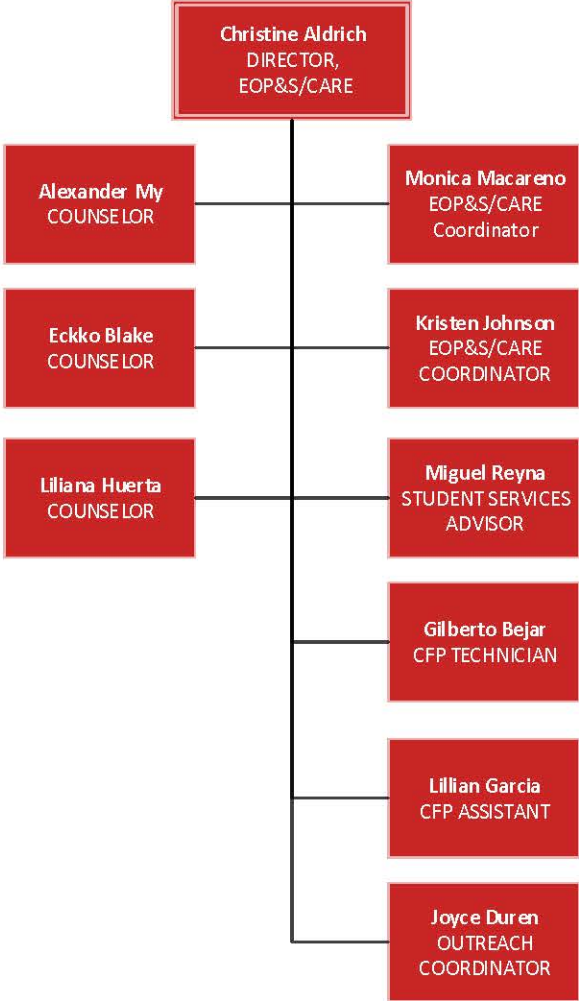
Counseling & Guided Pathways



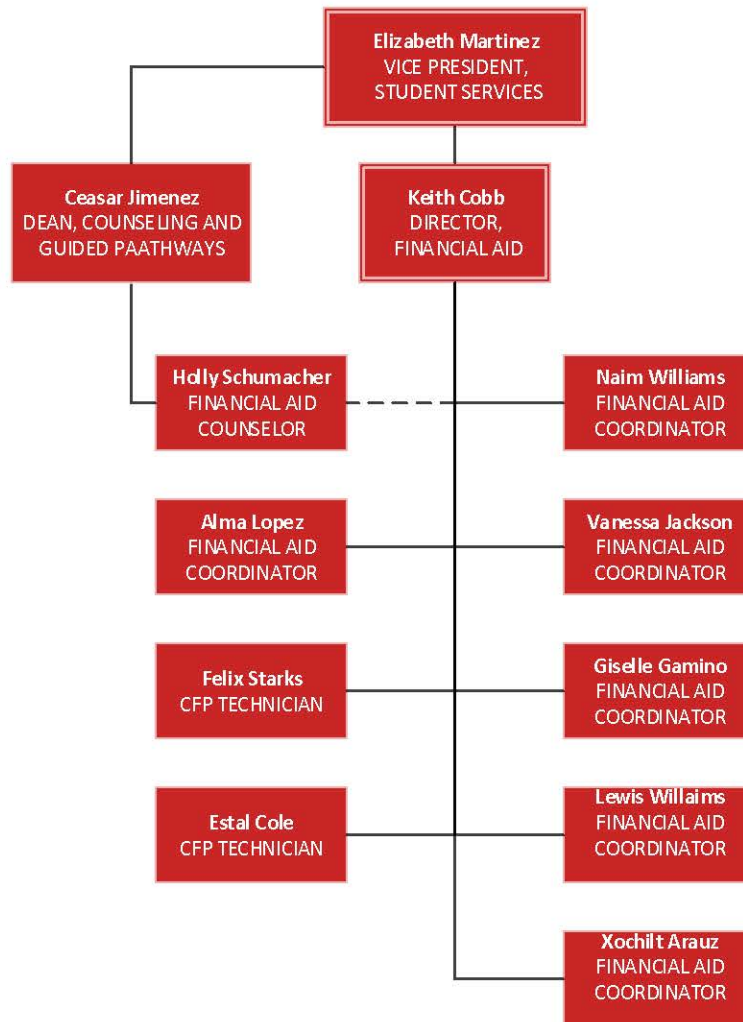
Enrollment Services



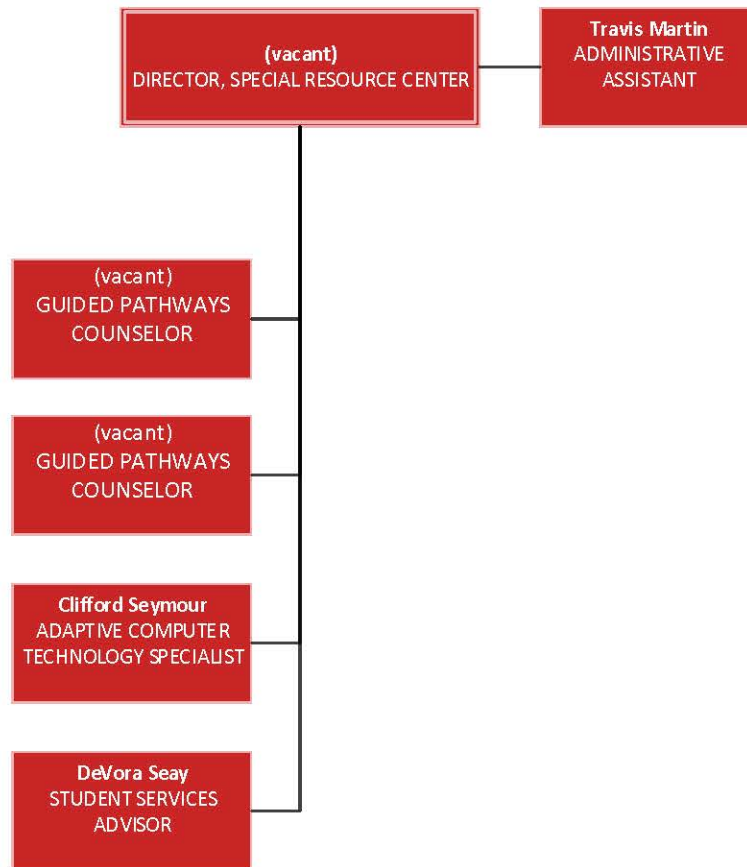
EOP&S /CARE



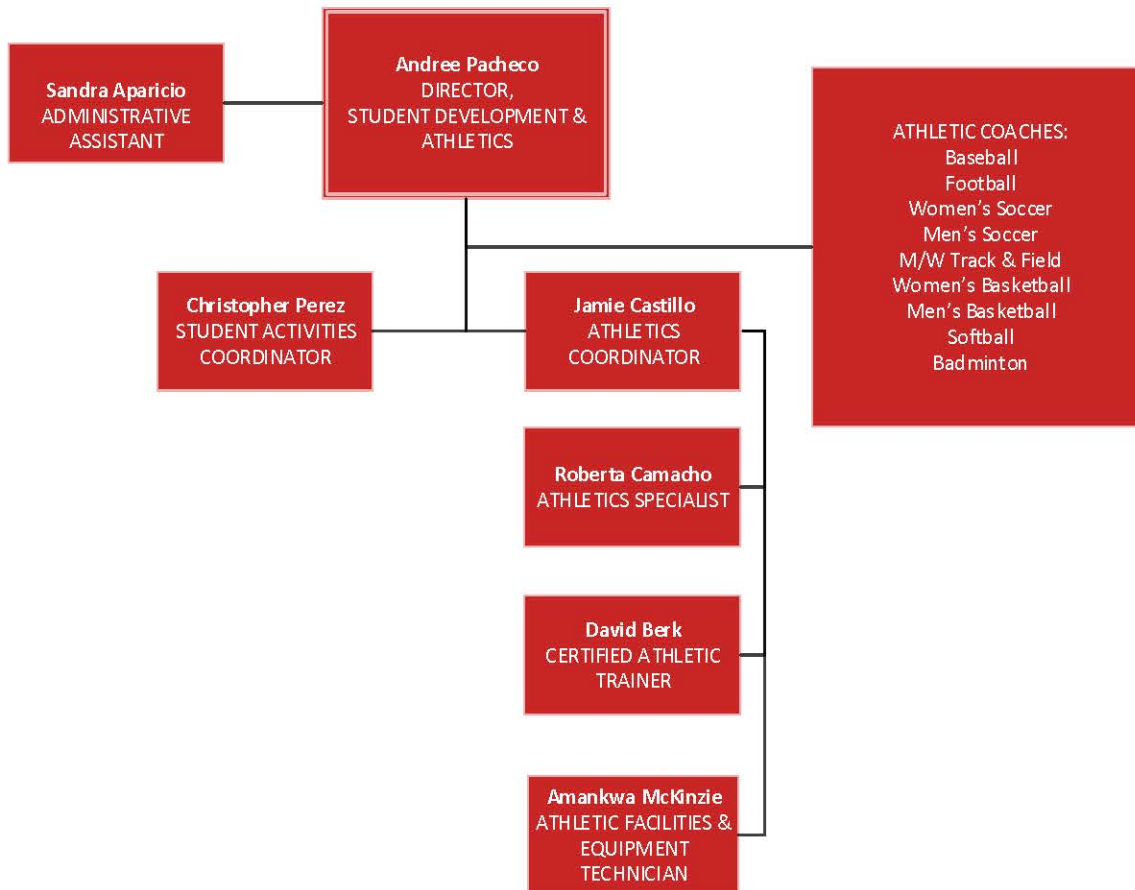
Financial Aid



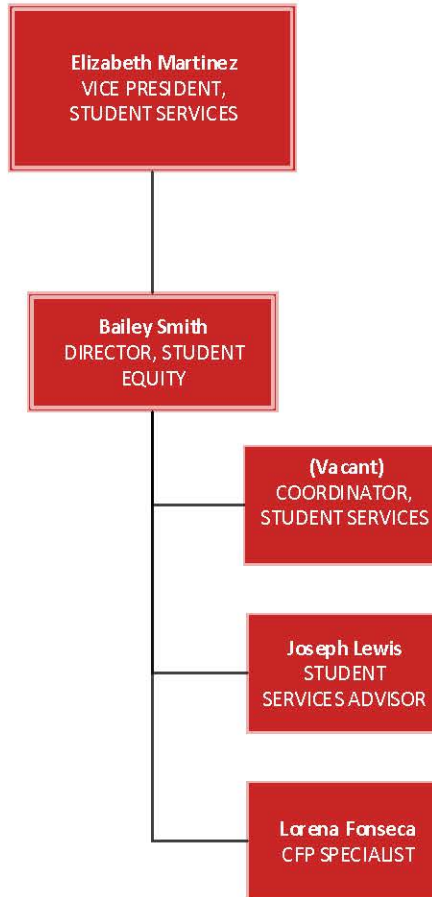
Special Resource Center



Student Development & Athletics



Student Equity



TRIO Programs

LeShawn Simplis-Barnes
PROGRAM MANAGER UPWARD BOUND/
MATH SCIENCE

Amanda Renteria
UPWARD BOUND PROGRAM
SPECIALIST

Police Services

