

# **COMPTON COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET** **Fiscal Year 2023-2024**



**Compton Community College District  
2023-2024 Final Budget**

Submitted by:

Dr. Keith Curry  
President/Chief Executive Officer

To the:

Compton Community College District  
Board of Trustees

September 12, 2023





August 25, 2023

Board of Trustees  
Compton Community College District

Dear Board of Trustees,

**Serving the Communities of**  
Compton, Lynwood, Paramount and Willowbrook, as well as portions of Athens, Bellflower, Carson, Downey, Dominguez, Lakewood, Long Beach, and South Gate

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**KENDRA CARNES**  
Student Trustee

**KEITH CURRY, Ed.D.**  
President/CEO

The proposed 2023-2024 Compton Community College District Final Budget is submitted for your review and approval. The 2023-2024 Compton CCD Final Budget includes the 2023-2024 budgets for all funds and other important information. The 2023-2024 Compton CCD Final Budget is based upon the information currently available from the California Community Colleges Chancellor’s Office.

For the 2023-2024 fiscal year, we anticipate that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). Compton College will offer 1,474 course sections to meet our FTES goal. The 2023-2024 Compton CCD Final Budget includes filling three faculty positions. In addition, the 2023-2024 Compton CCD Final Budget includes the following expenses to address Compton District’s long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$250,000; California Public Entity Pension Stabilization Fund State Teachers’ Retirement (STRS)/Public Employees’ Retirement (PERS) fund payment of \$200,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,681,841.

The 2023-2024 Compton CCD Final Budget includes the following transfers to the Capital Outlay fund in the amount of \$2,550,000 to augment funding for Student Technology, the Student Housing Project, the Physical Education Complex Replacement Project, and Visual & Performing Arts Replacement Project.

The 2023-2024 Compton CCD Final Budget maintains a reserve above the minimum 10% level as required by Compton District Board Policy 6200 – Budget Preparation. In recognition of future Compton District financial commitments, the 2023-2024 Compton CCD Final Budget reserve includes the following financial commitments: future funding for the Compton College Enterprise Resource Planning System of \$3,700,000; \$400,000 for future funding of the Compton District Personnel Commission; and a one-time augmentation for equipment for the proposed Compton College Fire Academy of \$350,000.

The proposed 2023-2024 Compton CCD Final Budget will be available for inspection beginning August 28, 2023, in the Office of the President/CEO, Campus Police and online at <https://www.compton.edu/district/administrative-business-services/financial-docs.aspx>.

Sincerely,

Keith Curry  
President/CEO



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## **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 2023-2024 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**

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, 116 colleges and 78 educational centers.

The Administration continues to support the new Student-Centered Funding Formula (SCFF), including increasing completion and supporting low-income students. The Budget continues with the implementation SCFF, which was part of the 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 2023-2024 Budget provides:

- An increase of \$678 million ongoing Proposition 98 General Fund to provide an 8.22-percent cost-of-living adjustment (COLA) for apportionments.
- \$26.4 million ongoing Proposition 98 General Fund for 0.5-percent enrollment growth.



- An increase of approximately \$290 million one-time Proposition 98 General Fund to support Student-Centered Funding Formula costs.
- An increase of \$112.5 million ongoing Proposition 98 General Fund to provide an 8.22-percent COLA for select categorical programs and the Adult Education Program.

**Significant Adjustments:**

- a decrease of \$494 million for deferred maintenance
- net decrease of retention and enrollment by \$5 million.
- Authorizes a specific award of \$5,250 per semester for former foster youth at the community colleges,

These are only highlights of some of the funding in the State’s Adopted budget. More information can be found at the following link: <https://ebudget.ca.gov/FullBudgetSummary.pdf>



## **Financial and Budget Policies**

### **Delegation of Authority (Board Policy 6100)**

The Board of Trustees delegates to the President/Chief Executive Officer (CEO) 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 President/CEO 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 President/CEO shall recommend changes to Board of Trustee policies for Board approval.

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

### **Budget Preparation (Board Policy 6200)**

Each year, the President/Chief Executive Officer (CEO) 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 reserve shall be no less than ten (10) percent of regular general fund operating expenditures as defined by the Government Finance Officers Association (GFOA) best practices in community college budgeting appendix 1.
- Budget projections shall address long-term goals and commitments.
- President/CEO recommends annual prioritized planning requests resulting from the college-wide planning process.





The President/CEO 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 President/Chief Executive Officer (CEO) shall establish the administrative regulations necessary to carry out this policy.

### **Fiscal Management (Board Policy 6300)**

The President/Chief Executive Officer (CEO) 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 President/CEO shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any federal funds received by the District.

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 President/Chief Executive Officer (CEO) 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 President/CEO 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 President/Chief Executive Officer shall assure that an annual external audit is completed. The President/CEO shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

In addition, the President/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 President/CEO 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/Chief Executive Officer 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 2023-2024 Budget Assumptions

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The following 2023-2024 Final Budget Assumptions are recommended by the President/Chief Executive Officer.

### I. Organization

The 2023-2024 Compton Community College District Final Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, 2023-2024 California State Budget, and District Management.

### II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$ 19,386,186** (FY23 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$50,373,422.**
- C. Budget the General State Apportionment based on generation of **5,980** FTES (Hold Harmless)
- D. Offering **1,474** sections for the 2022-2023 year.
- E. Cost of Living Adjustment (COLA) increase: 8.22%.
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$600,000** (Estimate based on annualized 2022 actual costs)
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 27.0% and State Teachers Employee Retirement System (STRS) at 19.1% (Chancellor's Office Analysis of January).
- H. Unemployment Insurance at 0.05% (LACOE)
- I. Budget for projected utility increases of 12% (subject to change)
- J. Budget to fill the following full-time faculty positions:
  - 1. Women's/Men's Soccer Coach
  - 2. Medical Terminology
  - 3. Nursing
- K. Budget for the following one-time Augmentations/Enhancements (\$450,000):
  - 1. Enrollment Management Plan (\$100,000)
  - 2. Budget Augmentations and Enhancements (\$250,000)
  - 3. Summer Enrichment Activities (\$100,000)
- L. Budget \$200,000 for Student Meal Program.
- M. Budget \$250,000 for Open Educational Resources
- N. Budget for Line of Credit debt expense of \$1,681,841, which includes a one-time augmentation of \$500,000.
- O. Budget for Other Postemployment Benefit (OPEB) contribution of \$250,000.
- P. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.
- Q. Reserve the following expenditures from the ending balance (\$4,450,000):
  - 1. Compton College Enterprise Resource Planning System (\$3,700,000)
  - 2. Compton Community College District Personnel Commission (\$400,000)
  - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).



## Compton Community College District 2023-2024 Budget Assumptions

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### R. Budget for an inter-fund transfer out:

1. Transfer \$400,000 to the Property & Liability Fund to pay the cost of property and liability insurance.
2. Transfer \$150,000 to the Child Development Fund to support the operational costs for the Child Development Center
3. Transfer \$150,000 for Student Technology
4. Transfer \$400,000 to the Capital Outlay Fund to pay the anticipated additional cost for the Student Housing Project
5. Transfer \$1,500,000 to the Capital Outlay Fund to pay the anticipated additional cost for the Physical Education Complex Replacement Project
6. Transfer \$500,000 to the Capital Outlay Fund to pay the anticipated additional cost for the Visual & Performing Arts Replacement Project.



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 REVENUE

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
BEGINNING BALANCE JULY 1		21,487,744	21,593,748	19,772,514
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		21,487,744	21,593,748	19,772,514
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	78,790	296,276	-
Total Federal Revenue		78,790	296,276	
<u>STATE REVENUE</u>				
8610	Principal Apportionment	20,306,039	28,164,115	29,013,422
8604	Part-time Faculty Health Benef	538	8,618	-
8606	Part-Time Faculty Apportionment	176,980	192,359	180,000
8612	Prior Year Apportionment Correction	443,758	(234,541)	-
8614	Enrollment Fee Administration	44,479	38,557	38,000
8620	General Categorical Programs	926,578	926,578	900,000
8630	Education Protection Account Funds	11,962,856	7,021,404	9,300,000
8670	State Tax Subventions	23,326	23,104	25,000
8679	Other Tax Relief Subvention	358	457	
8680	Lottery Funds	2,128,137	1,693,516	900,000
8690	On behalf contribution to STRS	1,730,435	-	1,580,000
8691	Mandated Block Grant	-	195,434	150,000
Total State Revenue		37,743,484	38,029,601	42,086,422



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 REVENUE

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	5,086,607	5,671,857	5,100,000
8812	District Taxes - Supplemental	160,091	171,723	140,000
8813	District Taxes - Unsecured Roll	51,632	41,312	51,000
8816	District Taxes - Prior Years	162,423	367,962	100,000
8818	Redevelopment Increment	768,378	758,414	700,000
8819	Redevelopment Agency Funds	329,481	355,127	300,000
8830	Contract Services	-	-	5,000
8840	Sales and Commissions	73,709	2,136	70,000
8850	Rentals and Leases	81,939	20,419	50,000
8860	Interest and Investment Income	(927,257)	839,850	130,000
8874	Enrollment Fees (net of BFAP)	702,296	745,338	1,000,000
8879	Transcript Fees	200	40	1,000
8880	Non-Resident Tuition	280,636	328,988	100,000
8885	Non-Resident Tuition-Out of Country	71,464	102,155	10,000
8890	Other Local Revenues	1,582,994	595,334	500,000
8892	Redevelopment Agency Asset	27,090	5,189	30,000
8893	Miscellaneous Income	-	-	-
8896	Foundation	-	-	148,930
8895	Indirect Cost	-	-	-
Total Local Revenue		<u>8,451,683</u>	<u>10,005,844</u>	<u>8,435,930</u>
<u>INCOMING TRANSFERS</u>				
8895	Contributions from Other Funds	-	-	-
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>46,273,956</u>	<u>48,331,721</u>	<u>50,522,352</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>67,761,700</u>	<u>69,925,469</u>	<u>70,294,866</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 EXPENDITURES

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,769,169	6,724,136	7,316,300
1200	Regular Schedule, Non-Teaching	3,343,397	3,476,187	3,608,890
1300	Other Schedule, Teaching	3,077,403	3,168,166	3,730,000
1400	Other Schedule, Non-Teaching	310,380	325,358	457,310
Total Academic Salaries		13,500,349	13,693,847	15,112,500
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	6,450,324	8,071,698	9,049,993
2200	Instructional Aides, Regular	698,994	788,143	863,724
2300	Student Help, Hourly and Overtime	489,451	778,077	967,300
2400	Instructional Aides, Other	128,066	54,632	124,280
Total Classified Salaries		7,766,835	9,692,549	11,005,297
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	3,973,049	2,547,479	4,621,180
3200	Public Employees' Retirement	1,899,393	2,364,364	2,964,549
3300	Social Security - OASDI/Medicare	830,773	967,669	1,109,676
3400	Health and Welfare - Medical	3,395,232	3,765,876	3,841,250
3500	Unemployment Insurance	102,651	109,926	13,725
3600	Workers' Compensation Insurance	801,256	881,739	974,942
3700	Cash in Lieu of Insurance	275,242	298,180	318,210
3900	Retiree Benefits	71,896	69,246	63,500
Total Staff Benefits		11,349,492	11,004,479	13,907,032
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books & Oth Reference Material	1,206	1,240	2,500
4300	Instructional Supplies	-	-	-
4400	Repairs and Supplies	65,731	65,635	105,600
4500-4700	Non-Instructional Supplies/Other	501,601	443,065	683,680
Total Books, Supplies and Materials		568,538	509,940	791,780





COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 EXPENDITURES

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5000	Other Supplies Hold			-
5100	Contract for Personal Services	749,573	1,303,390	2,144,200
5200	Travel, Conference and Training	175,455	195,756	416,100
5300	Dues and Memberships	76,306	93,518	125,500
5400	Insurance	89,460	90,313	120,000
5500	Utilities and Housekeeping Services	1,413,170	1,291,874	1,635,000
5600	Contracts, Rentals, and Repairs	983,272	888,138	1,319,170
5700	Legal, Elections, and Audit Expense	309,973	818,652	508,000
5800	Other Services, Postage, Advertising	858,315	1,039,955	1,657,766
5900	Miscellaneous	(9,222)	324	65,000
Total Contract Services and Operating Expenses		4,646,303	5,721,919	7,990,736
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	-	17,000
6300	Library Books	6,929	29,648	47,600
6400	Equipment	70,700	390,059	390,410
Total Capital Outlay		77,629	419,707	455,010
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,681,841	1,681,841	1,681,850
7300	Interfund Transfer	6,468,353	7,289,181	3,100,000
7600	Other Student Aid	108,612	139,492	150,000
Total Other Outgo		8,258,806	9,110,514	4,931,850
TOTAL EXPENDITURES / APPROPRIATIONS		46,167,953	50,152,955	54,194,205
RESERVE FOR COMPTON COLLEGE ERP		3,700,000	3,700,000	3,700,000
RESERVE FOR COMPUTER EQUIPMENT REPLACEMENT		1,000,000	-	-
RESERVE FOR PERSONNEL COMMISSION		400,000	400,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		5,450,000	4,450,000	4,450,000
TOTAL UNASSIGNED FUND BALANCE		16,143,748	15,322,514	11,650,661
TOTAL ENDING BALANCE/ RESERVES		21,593,748	19,772,514	16,100,661
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		67,761,700	69,925,469	70,294,866



## Compton Community College District

## Final Budget – FY2024

COMPTON COMMUNITY COLLEGE DISTRICT  
2023-2024 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2021-2022 Actual	2022-2023 Unaudited Actual	2023-2024 Budget
	BEGINNING BALANCE JULY 1	1,597,737	1,724,841	6,489,133
		-	-	-
		<u>1,597,737</u>	<u>1,724,841</u>	<u>6,489,133</u>
	<b><u>FEDERAL REVENUE</u></b>			
8120	TRIO - Upward Bound-(31820)	177,591	179,301	298,330
8140	TANF (64050)	39,467	-	66,890
8150	Work Study (76210)	63,075	123,810	83,040
8190	DPSS - (64080)	62,892	16,099	75,600
8190	Foster & Kinship Care Ed (FKCE)- (12510)	-	-	49,883
8190	Mentorlinks Grant (20600)	-	-	-
8190	YESS/ Basic Skill Reappropriation (64110)	-	-	-
8190	Fed. Covid-19 Block Grant (76321)	-	-	-
8190	HEERF II (76323)	4,104,012	87,550	-
8190	American Rescue Plan (76324)	2,734,972	8,176,492	1,892,000
8190	HSI Grant (76325)	241,312	140,206	11,688
8190	National Science Foundation (22300)	-	66,034	219,890
8190	CAREs Act ( CV-19) (76320)	-	-	-
	Total Federal Revenue	<u>7,423,321</u>	<u>8,789,493</u>	<u>2,697,321</u>
	<b><u>STATE REVENUE</u></b>			
8620	Guided Pathway (10070)	75,922	284,710	276,960
8620	Compton College Promise (10071)	40,136	144,994	144,762
8620	Strong Work Force (10090)	1,179,643	527,306	1,421,819
8620	CTE, Perkins (11190)	-	-	-
8620	Foster Care Education (12510)	102,286	95,359	65,371
8620	Assessment and Remediation for Nursing (22330)	76,300	87,075	74,014
8690	Nursing (22080)	-	-	159,920
8620	Certified Nurse Assistant (22350)	-	-	-
8620	Instructional Equipment (26990)	-	-	-
8620	Disabled Student Program Services (31010)	371,569	473,428	585,148
8620	Basic Needds (34120)	256,916	224,942	221,137
8620	Basic Needds Center (34121)	-	-	20,770
8620	Deaf & Hard of Hearing (22390)	-	-	-
8620	Student Equity and Achievement (34150)	2,420,486	2,518,742	2,518,742
8620	Re-entry Program (34180)	31,583	142,000	138,920
8620	Hunger Free Campus Support (36130)	-	-	-
8620	Extended Opportunity Program & Services (47000)	1,222,876	1,262,561	1,302,185
8620	Cooperative Agencies Resources for Education (47500)	489,006	537,346	527,824
8690	Special Trustee AB 318 Restricted (50010)	130,000	130,000	130,000
8620	Equal Employment Opportunity (50110)	50,000	138,888	138,888
8620	Professional development for classified employees (50111)	-	-	-
8620	District Professional Development (50112)	-	-	-
8620	Innovation and Effectiveness Grant (50113)	-	-	17,500
8620	Veterans Education Services (61050)	(41,838)	17,618	19,066
8620	CalWORKS (64060)	416,716	439,271	420,500
8650	Adult Education Consortium (64430)	304,244	425,770	1,099,225
8620	Retention & Enrollment (64901)	215,072	1,210,772	406,050
8620	Cal Fresh Outreach (64902)	-	30,343	30,000
8620	Undocumented Resources Liaisons (76202)	22,341	73,861	67,603
8620	Board Finan. Assist Prog Admin. Allowance (76250)	248,692	239,430	221,161
8620	Financial Aid Technology (76251)	7,266	46,184	42,808
8650	Strong Workforce-Regional (10100)	-	-	-
8680	Restricted Lottery	-	463,807	260,000
8690	California Volunteer (50340)	-	-	1,734,010
8690	COVID-19 Block Grant (76322)	-	-	-
8691	State COVID Recovery Block Grant (76326)	-	4,222,746	4,104,340
8690	Other State Revenue	<u>3,013,248</u>	<u>2,198,691</u>	<u>3,973,593</u>
	Total State Revenue	<u>10,632,464</u>	<u>15,935,844</u>	<u>20,122,316</u>



**Compton Community College District**

**Final Budget – FY2024**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND RESTRICTED - FUND 01.1  
 REVENUE

Account Number	Description	2021-2022 Actual	2022-2023 Unaudited Actual	2023-2024 Budget
<b>LOCAL REVENUE</b>				
8890	Calbright Partnership (10002)	85,000	0	29,190
8890	Apple Partnership (10003)	0	0	35,442
8820	Michelson Grant (10004)	25,000	0	0
8820	Strong Workforce-Regional (10100)	353,908	0	1,079,117
8820	Human Resources (85000)	0	0	-
8830	Career Technical Education (11190)	-	-	165,983
8830	Career Advancement Academy (64990)	-	-	-
8820	DHS Mentoring Program (22390)	-	157,827	63,610
8820	Compton 2024 Guided Pathway (42200)	65,025	-	104,184
8830	Futures Foundation Grants (43000)	-	-	-
8820	YESS ILP Grant (64110)	(49,613)	-	-
8830	Work Study (76210)	-	-	-
8830	Compton Unified Contract (64900)	71,013	-	134,000
8840	Sales and Commissions (60650)	-	-	-
8860	Interest and Investment Income	3,221	121,854	20,000
8876	Health Fees (69000)	68,695	140,282	63,090
8881	Parking Services Fees (8080-85)	4,734	2,095	50,000
8890	Auxiliary Services (60650)	30,000	-	33,681
8890	Other	169,885	-	193,755
Total Local Revenue		<u>826,868</u>	<u>422,058</u>	<u>1,972,052</u>
<b>INCOMING TRANSFERS</b>				
8980	Interfund Transfer In	474,637	-	-
8987	Contributions from Other Funds	-	-	-
Total Incoming Transfers		<u>474,637</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>19,357,290</u>	<u>25,147,395</u>	<u>24,791,689</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>20,955,027</u>	<u>26,872,235</u>	<u>31,280,822</u>



## Compton Community College District

## Final Budget – FY2024

COMPTON COMMUNITY COLLEGE DISTRICT  
2023-2024 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
EXPENDITURES

Account Number	Description	2021-2022 Actual	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	123,945	-	15,000
1200	Regular Schedule, Non-Teaching	1,435,393	1,684,700	1,938,132
1300	Other Schedule, Teaching	64,535	40,099	90,510
1400	Other Schedule, Non-Teaching	<u>420,594</u>	<u>710,742</u>	<u>975,564</u>
Total Academic Salaries		2,044,467	2,435,541	3,019,206
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	2,156,591	2,636,702	3,166,517
2300	Student Help, Hourly and Overtime	618,577	846,390	907,154
2400	Instructional Aides, Other	<u>125,044</u>	<u>107,936</u>	<u>130,000</u>
Total Classified Salaries		2,900,212	3,591,029	4,203,671
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	260,682	331,553	492,064
3200	Public Employees' Retirement System	559,614	795,475	946,054
3300	Social Security - OASDI & Medicare	247,110	307,281	330,612
3400	Health and Welfare	491,581	537,563	813,870
3500	Unemployment Insurance	22,090	25,879	5,022
3600	Workers' Compensation Insurance	184,629	226,792	257,930
3700	Cash in Lieu of Insurance	<u>68,767</u>	<u>64,360</u>	<u>72,790</u>
Total Staff Benefits		1,834,474	2,288,903	2,918,341
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	-	35,960	6,250
4300	Instructional Supplies	134,309	108,981	260,000
4500	Non-Instructional Supplies	688,050	518,356	869,416
4700	Food/Food Supplies	<u>126,806</u>	<u>126,678</u>	<u>127,858</u>
Total Books, Supplies, and Materials		949,165	789,975	1,263,524



**Compton Community College District**

**Final Budget – FY2024**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL FUND RESTRICTED - FUND 01.1  
 EXPENDITURES

Account Number	Description	2021-2022 Actual	2022-2023 Unaudited Actual	2023-2024 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	3,606,886	1,254,209	2,246,611
5200	Travel, Conference & In-Service Training	808,529	125,082	346,465
5300	Dues and Memberships	37,267	25,437	50,750
5600	Contracts, Rentals, and Repairs	68,592	20,554	76,000
5700	Legal & Regulatory Expenses	83,541	4,280	20,000
5800	Other Services, Postage, Advertising	1,559,843	2,009,223	6,045,256
	Total Contracts Services and Operating Expenses	<u>6,164,657</u>	<u>3,438,784</u>	<u>8,785,082</u>
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	-	3,195	10,000
6400	Equipment	1,114,144	1,038,945	1,486,258
	Total Capital Outlay	<u>1,114,144</u>	<u>1,042,140</u>	<u>1,496,258</u>
<u>OTHER OUTGO</u>				
7300	<u>Student Stipends</u>	279,000	-	62,160
7500	Other Student Aid	3,147,467	5,977,808	1,898,975
7600	Other Payments to/for Students	796,600	818,922	1,325,732
	Total Other Outgo	<u>4,223,067</u>	<u>6,796,730</u>	<u>3,286,867</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>19,230,186</u>	<u>20,383,102</u>	<u>24,972,949</u>
	NET ENDING BALANCE / RESERVES	<u>1,724,841</u>	<u>6,489,133</u>	<u>6,307,873</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>20,955,027</u>	<u>26,872,235</u>	<u>31,280,822</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 LINE OF CREDIT FUND - FUND 01.3  
 REVENUE

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
BEGINNING BALANCE JULY 1		<u>1,180,123</u>	<u>1,138,385</u>	<u>1,161,453</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>(41,738)</u>	<u>23,068</u>	<u>6,000</u>
Total Local Revenue		<u>(41,738)</u>	<u>23,068</u>	<u>6,000</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>(41,738)</u>	<u>23,068</u>	<u>6,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,138,385</u></u>	<u><u>1,161,453</u></u>	<u><u>1,167,453</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 LINE OF CREDIT FUND - FUND 01.3  
 EXPENDITURES

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		1,138,385	1,161,453	1,167,453
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,138,385	1,161,453	1,167,453



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		54,992	127,645	488,002
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	84,987	1,426	87,000
8190/8199	Child Care and Development Program (CCTR)	76,999	2,830	30,000
Total Federal Revenue		161,986	4,256	117,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	144,313	286,797	209,000
8621	Child Care and Development Program (CSPP)	234,045	383,747	133,715
8622	Child Development Revenue	105,256	109,159	120,000
Total State Revenue		483,614	779,703	462,715
<u>LOCAL REVENUE</u>				
8860	Interest	(15,374)	7,817	1,000
8871	Child Development Services Fees	-	-	8,000
Total Local Revenue		(15,374)	7,817	9,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution From General Fund	150,000	150,000	150,000
Total Incoming Transfers		150,000	150,000	150,000
TOTAL REVENUE - ALL SOURCES		780,226	941,776	738,715
TOTAL BEGINNING BALANCE AND REVENUE		835,218	1,069,421	1,226,717





COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	276,010	266,104	306,952
2200	Non-STRS Instructors	50,827	56,905	77,633
2300	Hourly and Overtime	4,244	19,955	30,000
2400	Instructional Aides, Other	-	-	5,000
Total Classified Salaries		331,082	342,964	419,585
<u>STAFF BENEFITS</u>				
3200	PERS	73,406	76,328	98,359
3300	Social Security - OASDI/Medicare	24,536	25,720	31,250
3400	Health & Welfare	70,971	68,134	112,500
3500	Unemployment Insurance	1,479	1,256	229
3600	Workers' Compensation	12,416	12,861	15,672
3700	Cash in Lieu of Insurance	1,522	5,600	-
Total Staff Benefits		184,330	189,899	258,010
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	180,359	27,677	35,120
Total Books, Supplies, and Materials		180,359	27,677	35,120
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	1,452	12,880	3,000
Other Operating Expenses		1,452	12,880	3,000
<u>CAPITAL OUTLAY</u>				
6400	Equipment	-	-	3,000
Total Capital Outlay		-	-	3,000
<u>OTHER OUTGO</u>				
7600	Other Payments To/ For Students	10,350	8,000	20,000
TOTAL EXPENDITURES / APPROPRIATIONS		707,573	581,420	738,715
NET ENDING BALANCE / RESERVES		127,645	488,002	488,002
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		835,218	1,069,421	1,226,717



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		<u>7,393,336</u>	<u>13,075,947</u>	<u>15,442,804</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	21,293	-	-
8651	Comm. College Construction- Instructional Bldg #1	-	-	-
8651	Comm. College Construction- Instructional Bldg #2	6,203,376	1,753,234	4,421,150
8651	VPA	296,749	344,000	909,000
8651	Student Housing	-	-	-
8651	PE Complex	191,656	-	21,342,244
8690	Physical Plant and Instructional Support	-	3,127,439	-
8652	Scheduled Maintenance Program	1,552,692	-	-
Total State Revenue		<u>8,265,766</u>	<u>5,224,673</u>	<u>26,672,394</u>
LOCAL REVENUE				
8860	Interest	(223,022)	1,438,064	50,000
8885	Capital Outlay Fee - Non-Residents	-	58,097	-
Total Local Revenue		<u>(223,022)</u>	<u>1,496,161</u>	<u>50,000</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	4,850,000	6,055,000	2,400,000
Total Incoming Transfers		<u>4,850,000</u>	<u>6,055,000</u>	<u>2,400,000</u>
TOTAL REVENUE - ALL SOURCES		<u>12,892,744</u>	<u>12,775,834</u>	<u>29,122,394</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>20,286,079</u>	<u>25,851,782</u>	<u>44,565,198</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENDITURES</u>				
5100	Consulting Services	-	797,961	850,000
5700	Legal	7,499	14,906	1,000
5800	Miscellaneous Services	36,698	-	9,495
	Other Operating Expenditures	44,197	812,867	860,495
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	257,811	1,142,525	16,248,292
6200	Buildings	6,908,124	7,558,188	20,391,350
6400	New Equipment	-	895,398	1,915,765
	Total Capital Outlay	7,165,935	9,596,111	38,555,407
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	<b>7,210,132</b>	<b>10,408,978</b>	<b>39,415,902</b>
	<b>NET ENDING BALANCE / RESERVES</b>	<b>13,075,947</b>	<b>15,442,804</b>	<b>5,149,296</b>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<b>20,286,079</b>	<b>25,851,782</b>	<b>44,565,198</b>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		<u>4,231,053</u>	<u>2,425,236</u>	<u>1,877,967</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	91,225	42,096	1,500
8890	Other Local Revenue	-	-	-
Total		<u>91,225</u>	<u>42,096</u>	<u>1,500</u>
TOTAL REVENUE - ALL SOURCES		<u>91,225</u>	<u>42,096</u>	<u>1,500</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>4,322,279</u></u>	<u><u>2,467,332</u></u>	<u><u>1,879,467</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal	-	-	1,050
5800	Other Services	-	-	1,650
Total Other Operating Expenses		-	-	2,700
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	1,571,490	589,365	1,786,800
6400	Equipment	325,552	-	60,000
Total Capital Outlay		1,897,042	589,365	1,846,800
TOTAL EXPENDITURES / APPROPRIATIONS		1,897,042	589,365	1,849,500
NET ENDING BALANCE / RESERVES		2,425,236	1,877,967	29,967
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,322,279	2,467,332	1,879,467



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		<u>16,934,059</u>	<u>6,887,344</u>	<u>2,438,633</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	(281,374)	111,993	30,000
8940	Proceeds from Bonds	-	-	-
Total		<u>(281,374)</u>	<u>111,993</u>	<u>30,000</u>
TOTAL REVENUE - ALL SOURCES		<u>(281,374)</u>	<u>111,993</u>	<u>30,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>16,652,685</u></u>	<u><u>6,999,337</u></u>	<u><u>2,468,633</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
5713	Legal	6,339	1,089	28,050
5890	Other Services	-	-	-
	Other Operating Expenses	<u>6,339</u>	<u>1,089</u>	<u>28,050</u>
<b><u>CAPITAL OUTLAY</u></b>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	9,091,736	3,211,010	1,910,190
6400	Equipment	<u>667,266</u>	<u>1,348,606</u>	<u>530,000</u>
	Total Capital Outlay	9,759,002	4,559,616	2,440,190
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	<b>9,765,340</b>	<b>4,560,705</b>	<b>2,468,240</b>
	<b>NET ENDING BALANCE / RESERVES</b>	<b><u>6,887,344</u></b>	<b><u>2,438,633</u></b>	<b><u>393</u></b>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<b><u>16,652,685</u></b>	<b><u>6,999,337</u></b>	<b><u>2,468,633</u></b>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
	BEGINNING BALANCE JULY 1	1,235,460	347,108	333,864
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>1,235,460</u>	<u>347,108</u>	<u>333,864</u>
REVENUE				
	LOCAL REVENUE			
8860	Interest	(12,207)	6,761	1,000
8890	Other Local Revenue	-	-	-
Total		<u>(12,207)</u>	<u>6,761</u>	<u>1,000</u>
TOTAL REVENUE - ALL SOURCES		<u>(12,207)</u>	<u>6,761</u>	<u>1,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,223,252</u></u>	<u><u>353,869</u></u>	<u><u>334,864</u></u>





COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	22,529	6,143	1,050
5800	Other Services, Fees and Expenses	<u>7,911</u>	<u>13,862</u>	<u>1,400</u>
	Other Operating Expenses	30,440	20,005	2,450
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	99,314	-	250,940
6400	New Equipment	<u>746,390</u>	<u>-</u>	<u>79,680</u>
	Total Capital Outlay	845,703	-	330,620
	TOTAL EXPENDITURES / APPROPRIATIONS	876,144	20,005	333,070
	NET ENDING BALANCE / RESERVES	<u>347,108</u>	<u>333,864</u>	<u>1,794</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,223,252</u></u>	<u><u>353,869</u></u>	<u><u>334,864</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Budget	2023-2024 Budget
BEGINNING BALANCE JULY 1		<u>861,985</u>	<u>1,207,936</u>	<u>1,353,003</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	1,078,671	1,000,000	1,000,000
8860	Interest	<u>(13,912)</u>	<u>26,478</u>	<u>5,000</u>
Total Local Revenue		1,064,759	1,026,478	1,005,000
TOTAL REVENUE - ALL SOURCES		<u>1,064,759</u>	<u>1,026,478</u>	<u>1,005,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,926,744</u></u>	<u><u>2,234,414</u></u>	<u><u>2,358,003</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	706,808	881,411	905,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	<u>12,000</u>	<u>-</u>	<u>15,000</u>
Total Contract Services and Operating Expenses		<u>718,808</u>	<u>881,411</u>	<u>920,000</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		718,808	881,411	920,000
NET ENDING BALANCE / RESERVES		<u>1,207,936</u>	<u>1,353,003</u>	<u>1,438,003</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>1,926,744</u></u>	<u><u>2,234,414</u></u>	<u><u>2,358,003</u></u>



**Compton Community College District**

**Final Budget – FY2024**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		483,016	569,957	688,894
<u>LOCAL REVENUE</u>				
8860	Interest	(4,262)	5,624	1,500
8980	Contribution from Other Fund	400,000	400,000	400,000
Total Local Revenue		395,738	405,624	401,500
TOTAL REVENUE - ALL SOURCES		395,738	405,624	401,500
TOTAL BEGINNING BALANCE AND REVENUE		878,754	975,581	1,090,394
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1400	Other Schedule, Non-Teaching	500	-	-
Total Academic Salaries		500	-	-
<u>CLASSIFIED SALARIES</u>				
2300	Student Help, Hourly and Overtime	-	-	-
Total Classified Salaries		-	-	-
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement			
3300	Social Security - OASDI/Medicare			
3400	Health and Welfare - Medical			
3500	Unemployment Insurance	2	-	-
3600	Workers' Compensation Insurance	19	-	-
3700	Cash in Lieu of Insurance	-	-	-
Total Staff Benefits		21	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies/Other	-	-	-
Total Books, Supplies and Materials		-	-	-
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	-	-	5,000
5400	Insurance	308,276	286,687	350,000
5700	Benefits Paid Claimants	-	-	200,000
5800	Other Services - Administrative Fee	-	-	13,000
Total Contract Services and Operating Expenses		308,276	286,687	568,000
<u>CAPTIAL OULAY</u>				
6400	Equipment	-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		308,797	286,687	568,000
NET ENDING BALANCE / RESERVES		569,957	688,894	522,394
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		878,754	975,581	1,090,394



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-20234 FINAL BUDGET  
 ASG FUND - FUND 72.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actuals Budget	2023-2024 Budget
BEGINNING BALANCE JULY 1		44,204	53,167	42,308
<u>LOCAL REVENUE</u>				
8884	Student Representation Fee	10,369	10,538	6,500
8860	Interest	(1,406)	831	500
Total Local Revenue		8,963	11,369	7,000
TOTAL REVENUE - ALL SOURCES		8,963	11,369	7,000
TOTAL BEGINNING BALANCE AND REVENUE		<u>53,167</u>	<u>64,536</u>	<u>49,308</u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5220	Travel Mileage and Conferences	-	22,228	7,000
5800	Other Services- Administrative Fees	-	-	-
Total Contract Services and Operating Expenses		-	22,228	7,000
TOTAL EXPENDITURES / APPROPRIATIONS		-	22,228	7,000
NET ENDING BALANCE / RESERVES		53,167	42,308	42,308
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u>53,167</u>	<u>64,536</u>	<u>49,308</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
BEGINNING BALANCE JULY 1		12,032	180,055	1,469,189
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL Grant Program	4,895,872	6,332,069	8,500,000
Total Federal Income		4,895,872	6,332,069	8,500,000
<u>STATE REVENUE</u>				
8620	Cal Grants	592,467	702,576	750,000
8620	Student Success Completion	476,920	1,417,714	660,072
8620	Emergency Financial Aid	-	734,833	100,000
8620	Non-resident Dreamer Emergency Grant	-	-	-
8690	Chaffee Grant Program	-	-	2,500
8620	Disaster Relief Financial Aid	-	-	63,290
Total State Revenue		1,069,387	2,855,123	1,575,862
<u>LOCAL REVENUE</u>				
8860	Interest	18,418	60,829	10,000
8890	Other	-	-	-
Total Local Revenue		18,418	60,829	10,000
TOTAL REVENUE - ALL SOURCES		5,983,677	9,248,021	10,085,862
TOTAL BEGINNING BALANCE AND REVENUE		5,995,709	9,428,077	11,555,051



COMPTON COMMUNITY COLLEGE DISTRICT  
 2023-2024 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2021-2022 Actuals	2022-2023 Unaudited Actual	2023-2024 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	159,075	371,846	200,000
7520	PELL Grant Program	4,315,580	5,289,273	8,000,000
7530	Cal Grants	353,057	660,976	302,500
7620	Cal Grant ( B&C)	761,301	1,120,107	850,000
7660	Student Success Completion	<u>226,641</u>	<u>516,687</u>	<u>723,362</u>
Total Other Outgo		5,815,654	7,958,888	10,075,862
TOTAL EXPENDITURES / APPROPRIATIONS		<u>5,815,654</u>	<u>7,958,888</u>	<u>10,075,862</u>
NET ENDING BALANCE / RESERVES		<u>180,055</u>	<u>1,469,189</u>	<u>1,479,189</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>5,995,709</u></u>	<u><u>9,428,077</u></u>	<u><u>11,555,051</u></u>



# APPENDIX



### Base Revenue

The State of California “apportions” or distributes part of the State School Fund to the 73 community college districts in the State on the basis of each district’s “Full-Time Equivalent Students” (FTES). 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 set to expire at the end of 2030. 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, on how well their students are faring. The 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 on 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:

[Student Centered Funding Formula | California Community Colleges Chancellor's Office \(cccco.edu\)](http://cccco.edu)





**2025-2029 Five Year Construction Plan**

As required by the Community College Construction Act of 1980, Compton Community College District submitted its 2025-2029 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT - FUNDING PHASE	AMOUNT
2023-2024	Instructional Building 2 Replacement	\$24,995,000
2024-2025	Administration Building Renovation	\$5,000,000
2024-2025	Vocational Technology Renovation	\$12,800,000
2025-2026	MIS Building Upgrade	\$3,000,000
2024-2025	Physical Education Complex Replacement	\$46,037,000
2024-2025	Visual and Performing Arts Replacement	\$11,700,000
2025-2026	Math Science Renovation	\$8,300,000
2028-2029	CDC (Abel Sykes) Renovation	\$6,467,218
2029-2030	Student Activities/Teaching and Learning Center	\$12,437,104
2029-2030	Maintenance Renovation/Replacement	\$3,373,236
2030-2031	Instructional Building #3 Replacement	\$7,496,000

The submittal to the Chancellor's Office will also include an Initial Project Proposals (IPP) for the Student Activities/Teaching and Learning Center Project and Maintenance Renovation/ Replacement Project; and a Final Project Proposal (FPP) for the CDC Renovation Project



**Enrollment Fees**

1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a bachelor’s or higher degreeEliminated 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
2012-24	\$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>
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	96.00	60.50%	\$77,063
2019	30.0	101.16	60.94%	\$80,250
2020	27.0	138.10	69.10%	\$82,754
2021	26.0	104.60	71.20%	\$86,771
2022	28.0	98.10	57.40%	\$87,151
2023	32.0	124.00**	67.00%	\$92,511

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

\*\*Preliminary estimate. Will be finalized in October 2023.



### Five-Year FTES Trend and Projections

<u>Fiscal Year FTES</u>	<u>Total FTES</u>	<u>Total</u>
<b>2018-2019</b>	<b>Goal</b>	<b>Actual</b>
Summer 18 (less 559 transferred to 2017-2018) [1]	789	49
Fall 18 - Spring 19	4,891	4,167
Winter 19	300	281
Total	5,980	4,497
<b>2019-2020</b>	<b>Goal</b>	<b>Actual</b>
Summer 19	614	468
Fall 19 - Spring 20	3,235	3,607
Winter 20	280	242
Total	4,129	4,317
<b>2020-2021</b>	<b>Goal</b>	<b>Actual</b>
Summer 20	507	457
Fall 20 - Spring 21	3,295	2,662
Winter 21	255	197
Total	4,057	3,316
<b>2021-2022</b>	<b>Goal</b>	<b>Actual</b>
Summer 21	502	378
Fall 21 - Spring 22	4,083	2,264
Winter 22	329	176
Total	4,914	2,818
<b>2022-2023 [2]</b>	<b>Goal</b>	<b>Actual</b>
Summer 22	396	370
Fall 22 - Spring 23	3,105	2,470
Winter 23	249	214
Total	3,750	3,054

[1] To achieve the 5,980 FTES funded enrollment in 2017-18, the District borrowed 559 FTES from the next fiscal year.  
 [2] The FTES for 2022-2023 is under review and will be adjusted in the October 31, 2023 "Recal" report to the State.



# 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. On November 5, 2002, local voters approved Measure E for a total of \$394,516,464. 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.

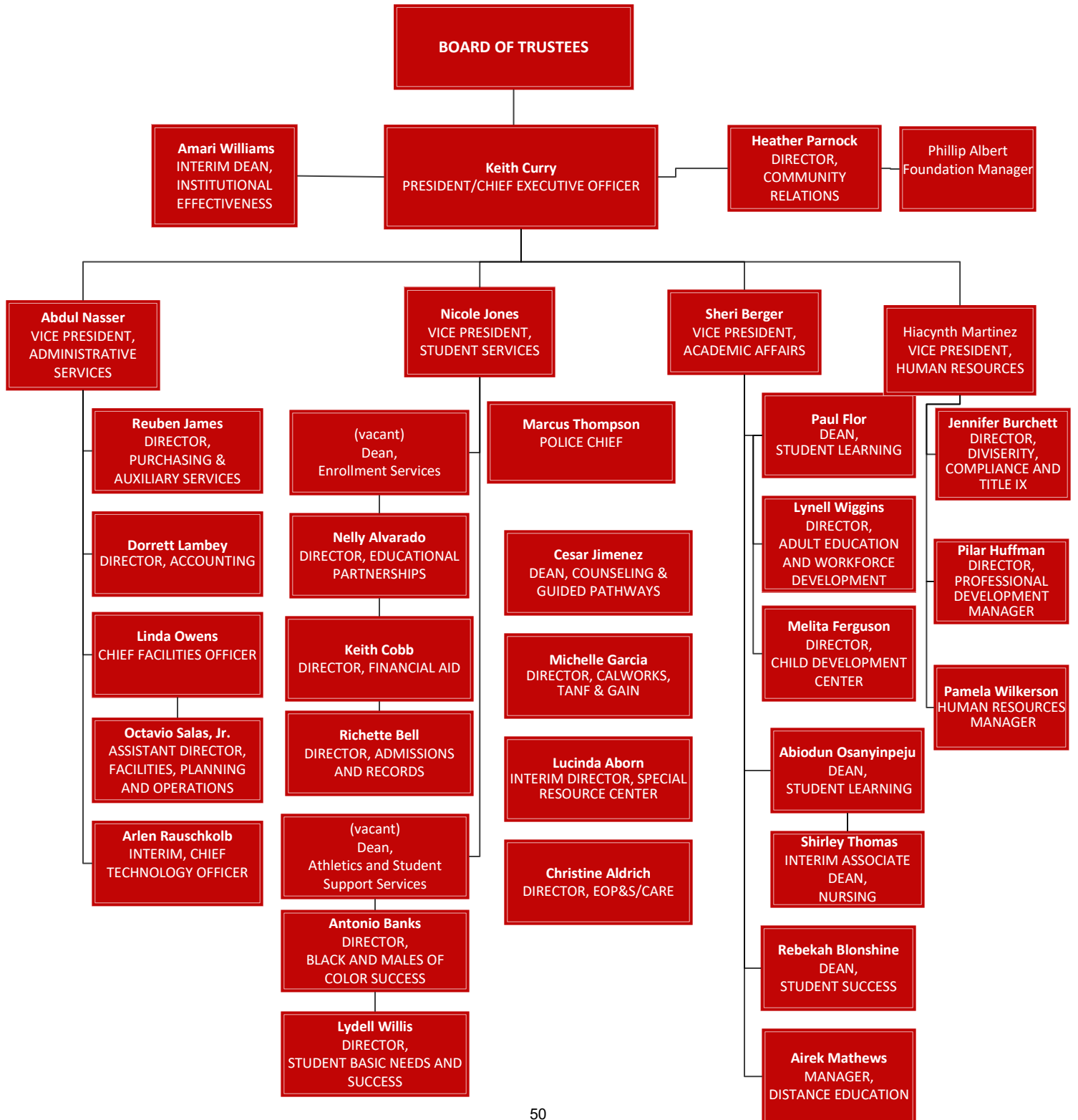
**TOP CODE** - Taxonomy of Programs code number used in budget.

**UNENCUMBERED BALANCE** - That portion of an appropriation or allotment not yet expended or obligated.

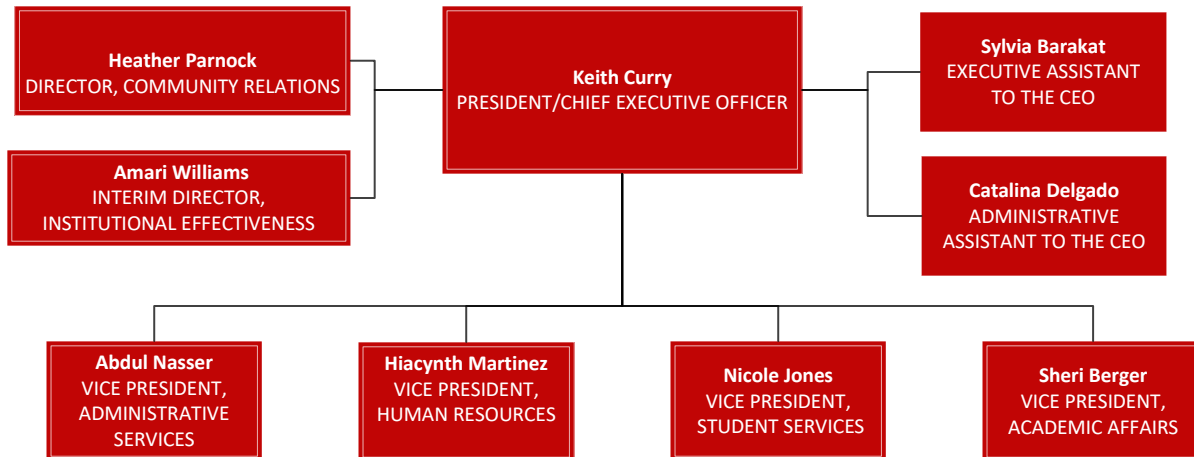
**UNFUNDED FTES** - FTES which are generated in excess of the enrollment/FTES cap.

**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 2023-2024 Organizational Structure

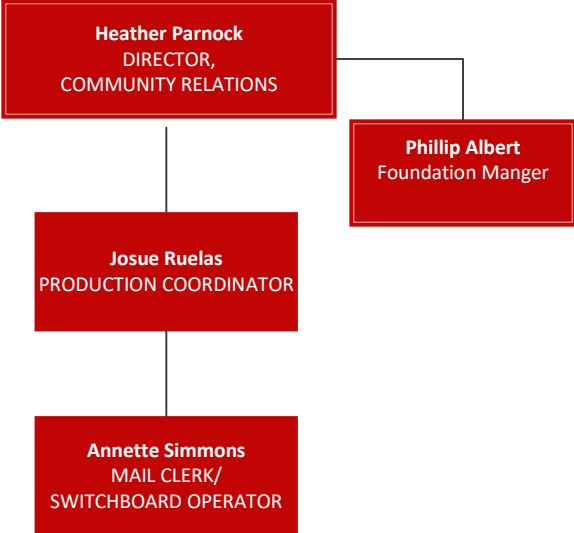


# President/Chief Executive Officer

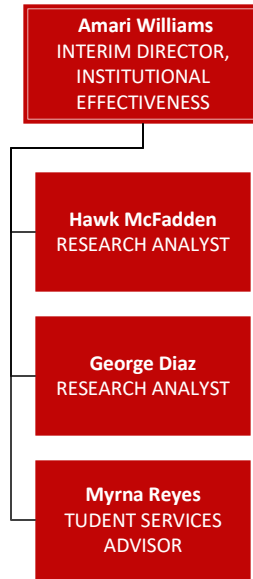




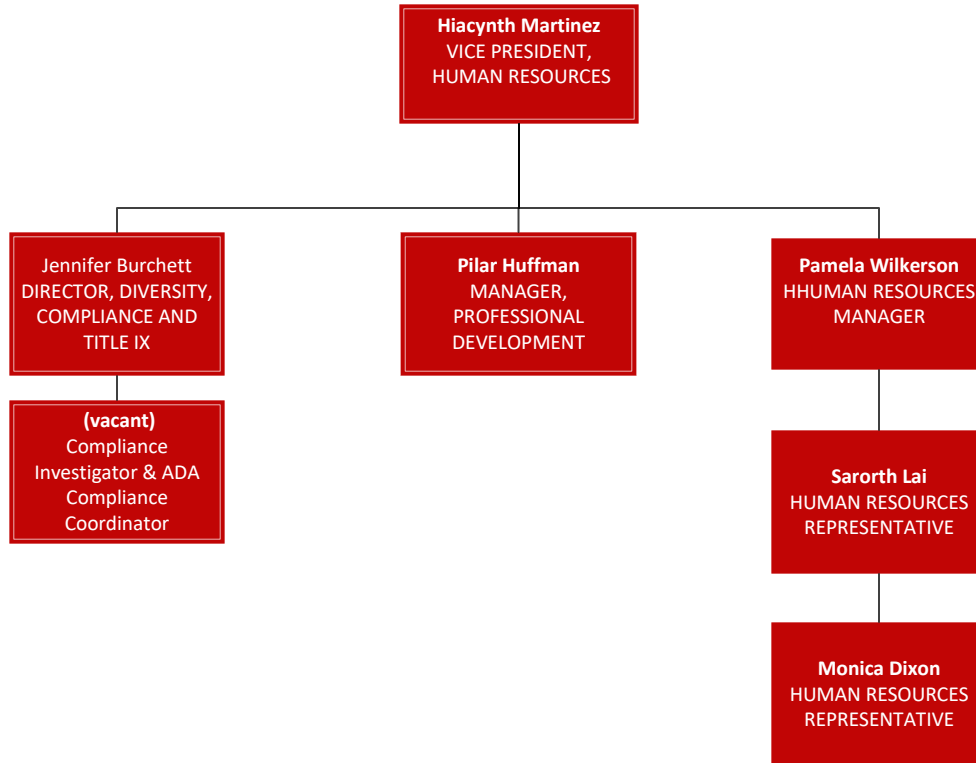
# Community Relations



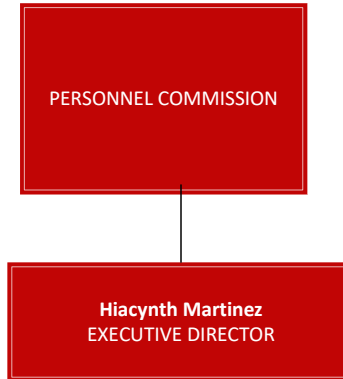
# Institutional Effectiveness



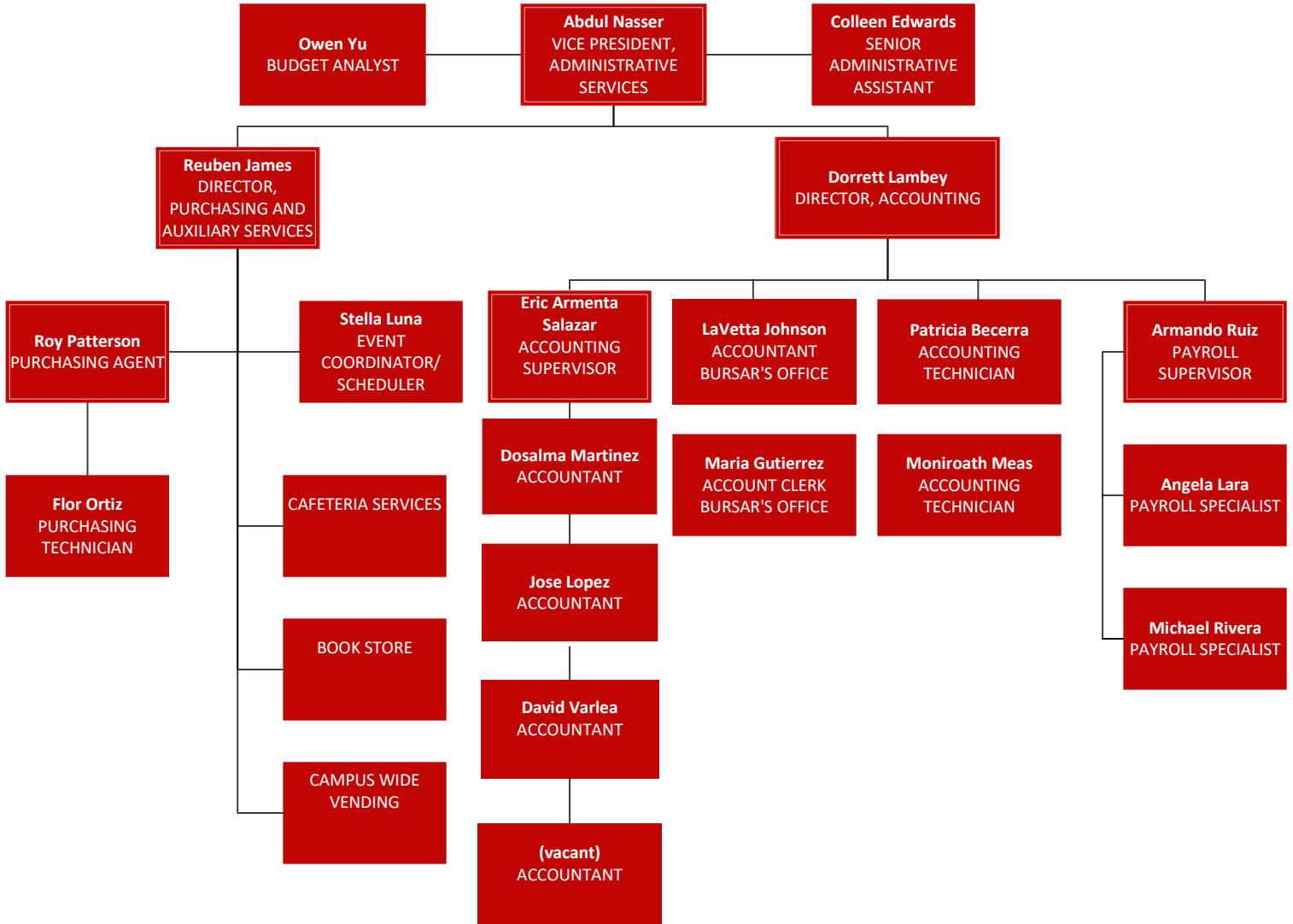
# Human Resources



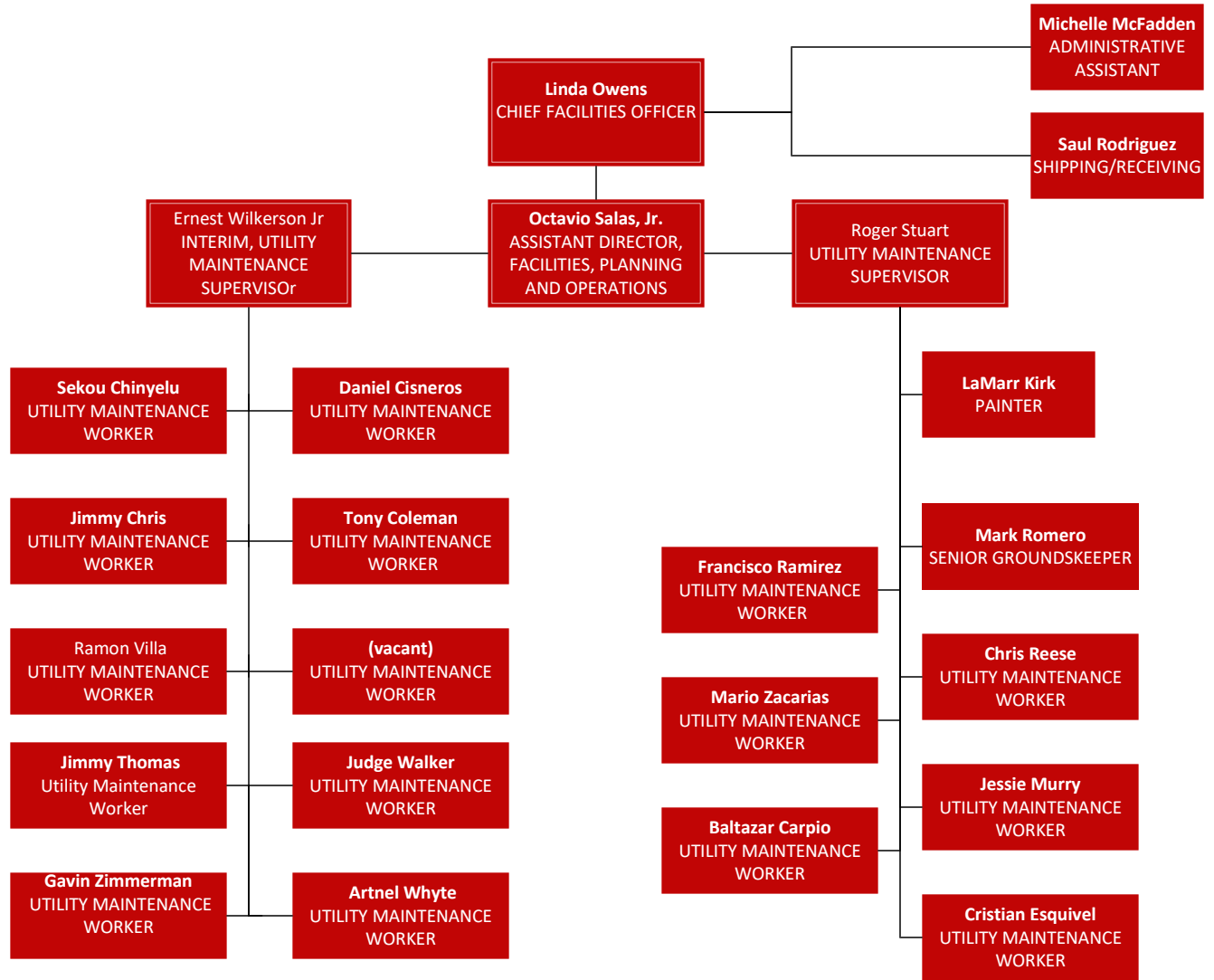
# Personnel Commission



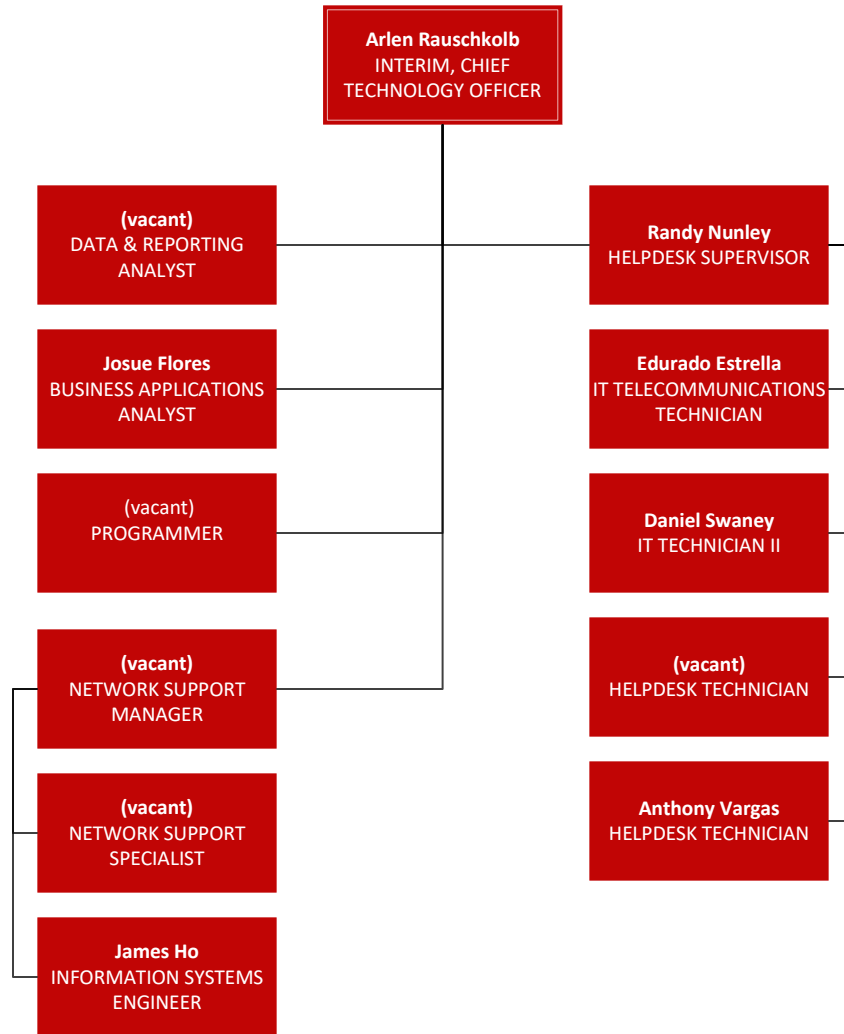
# Administrative Services



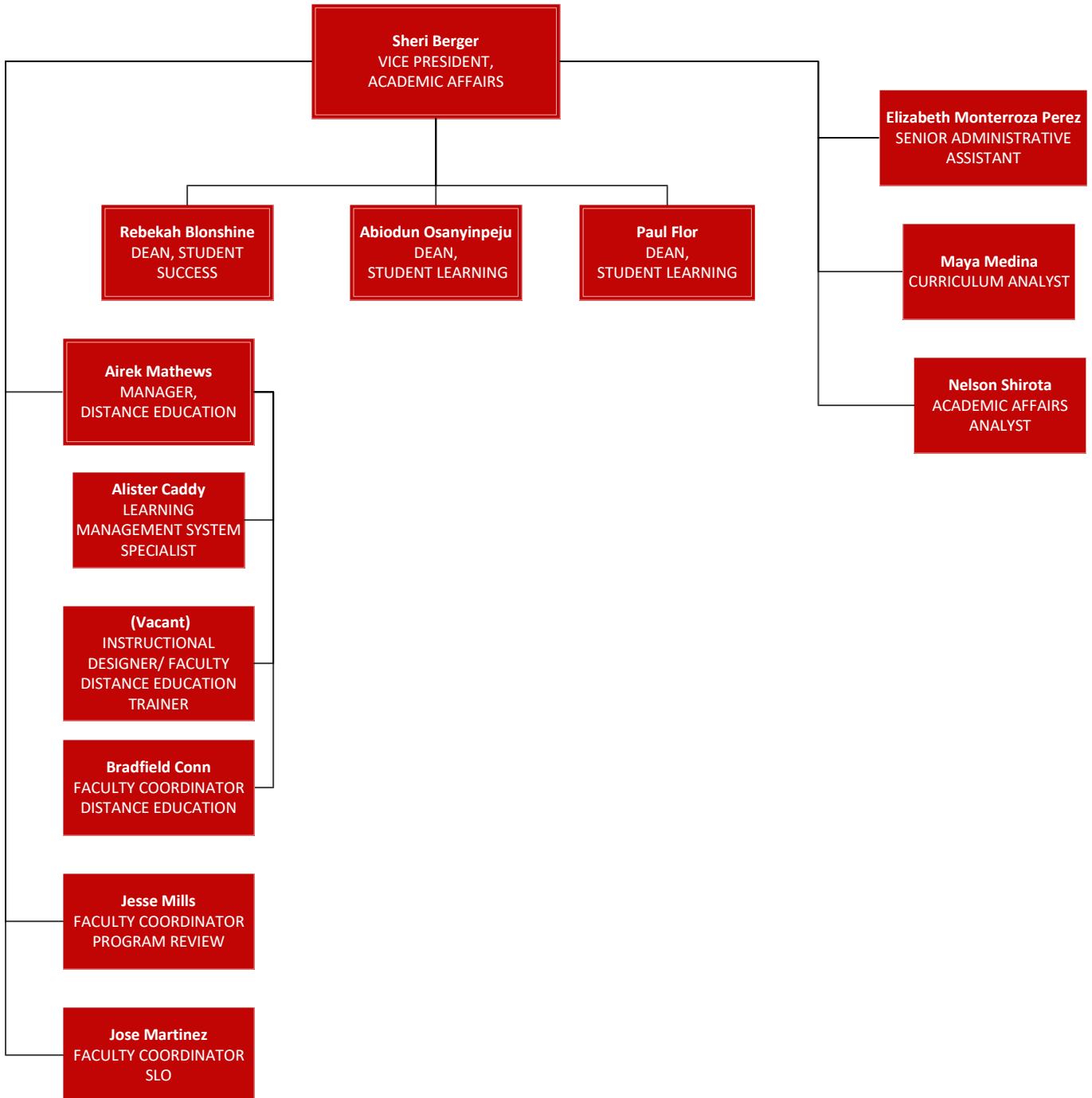
# Maintenance and Operations



# Information Technology Systems



# Academic Affairs



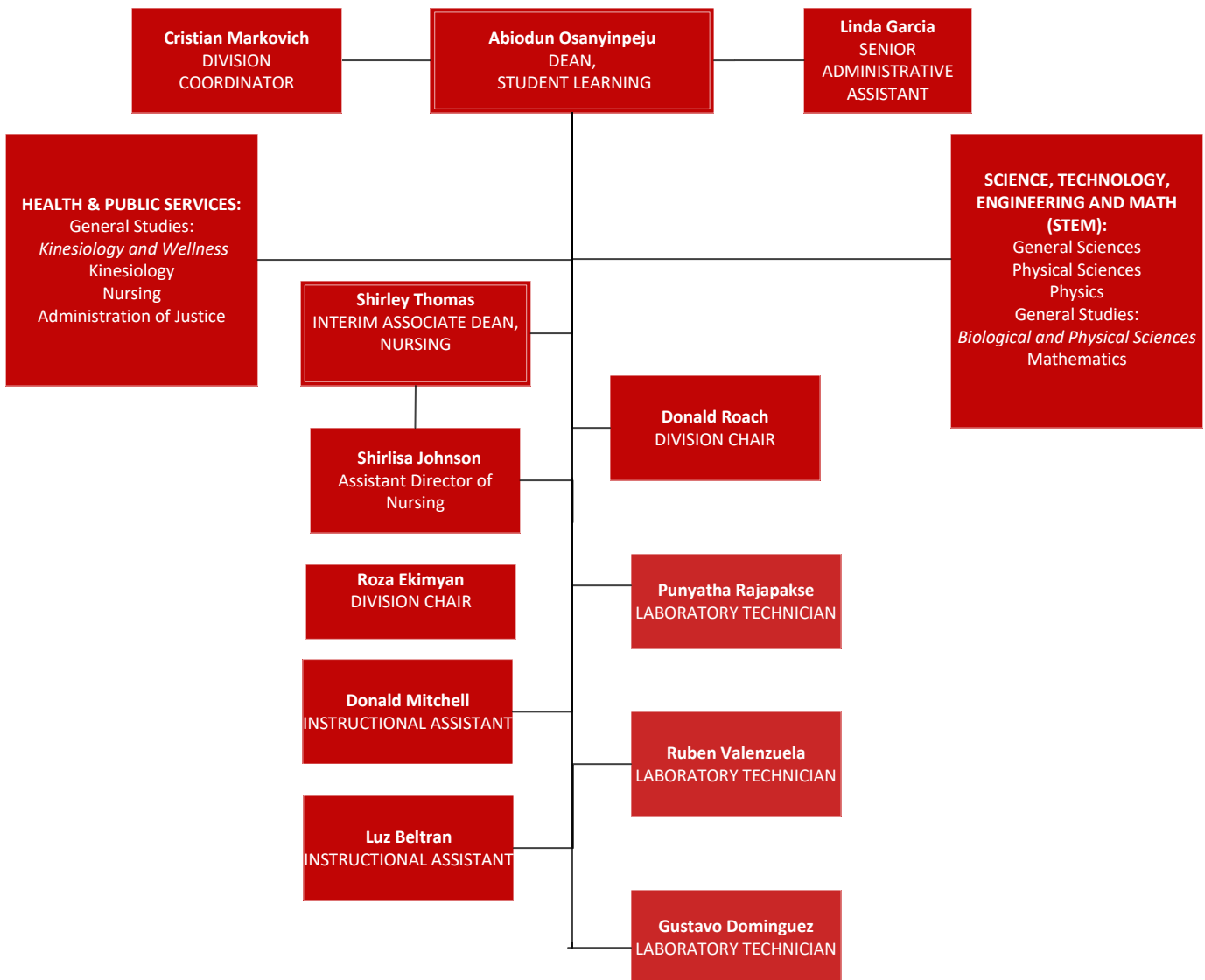


# GUIDED PATHWAYS

## Divisions:

### Health & Public Services

### Science, Technology, Engineering and Math (STEM)

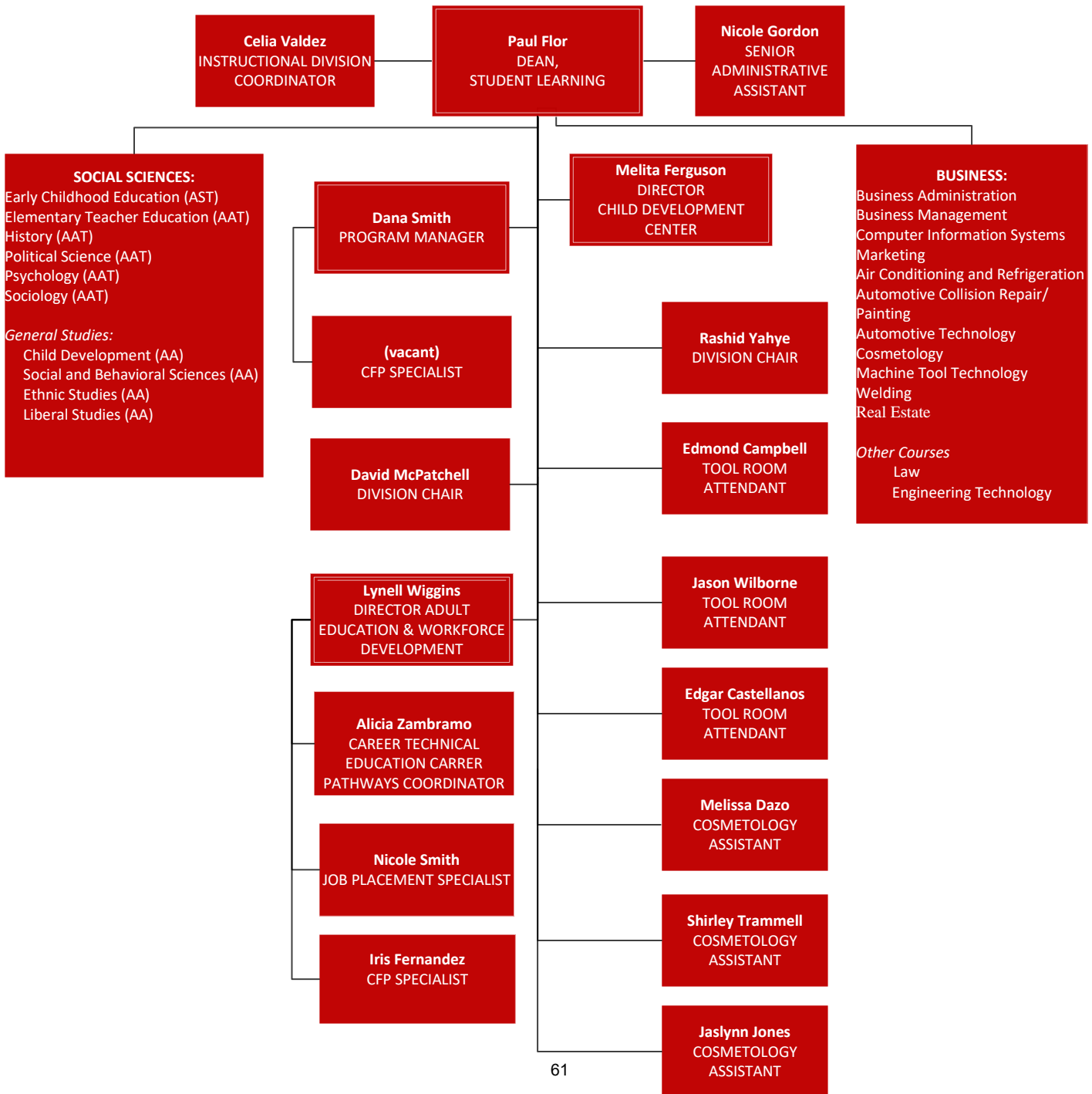


# GUIDED PATHWAYS

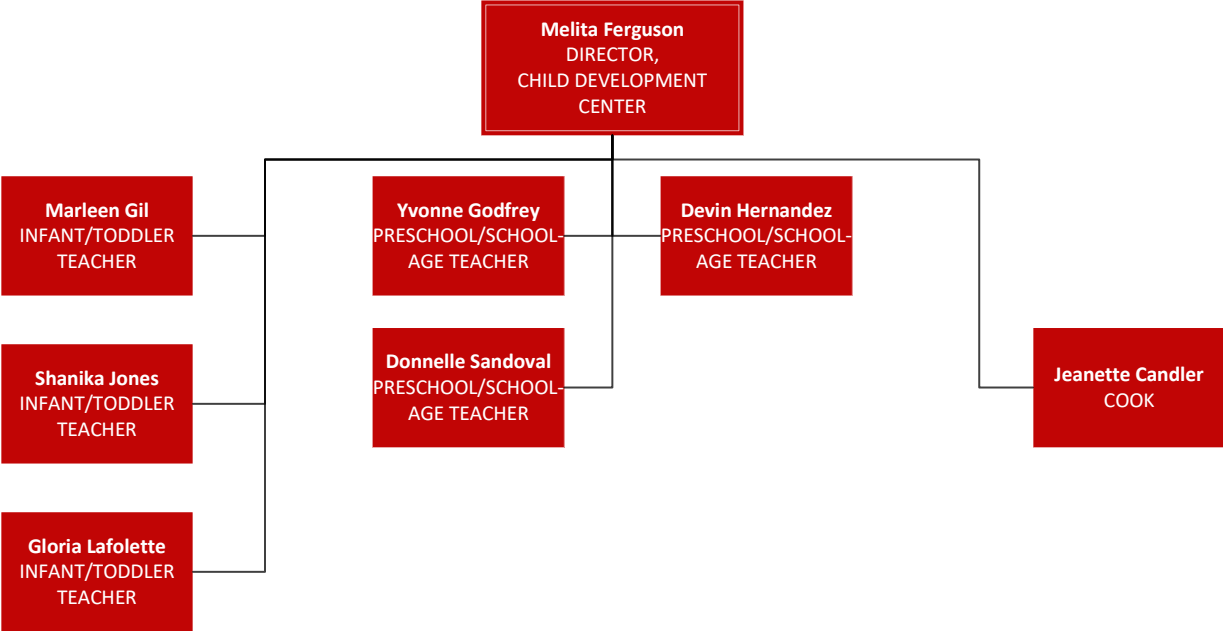
## Divisions:

### Business and Industrial Studies

### Social Sciences



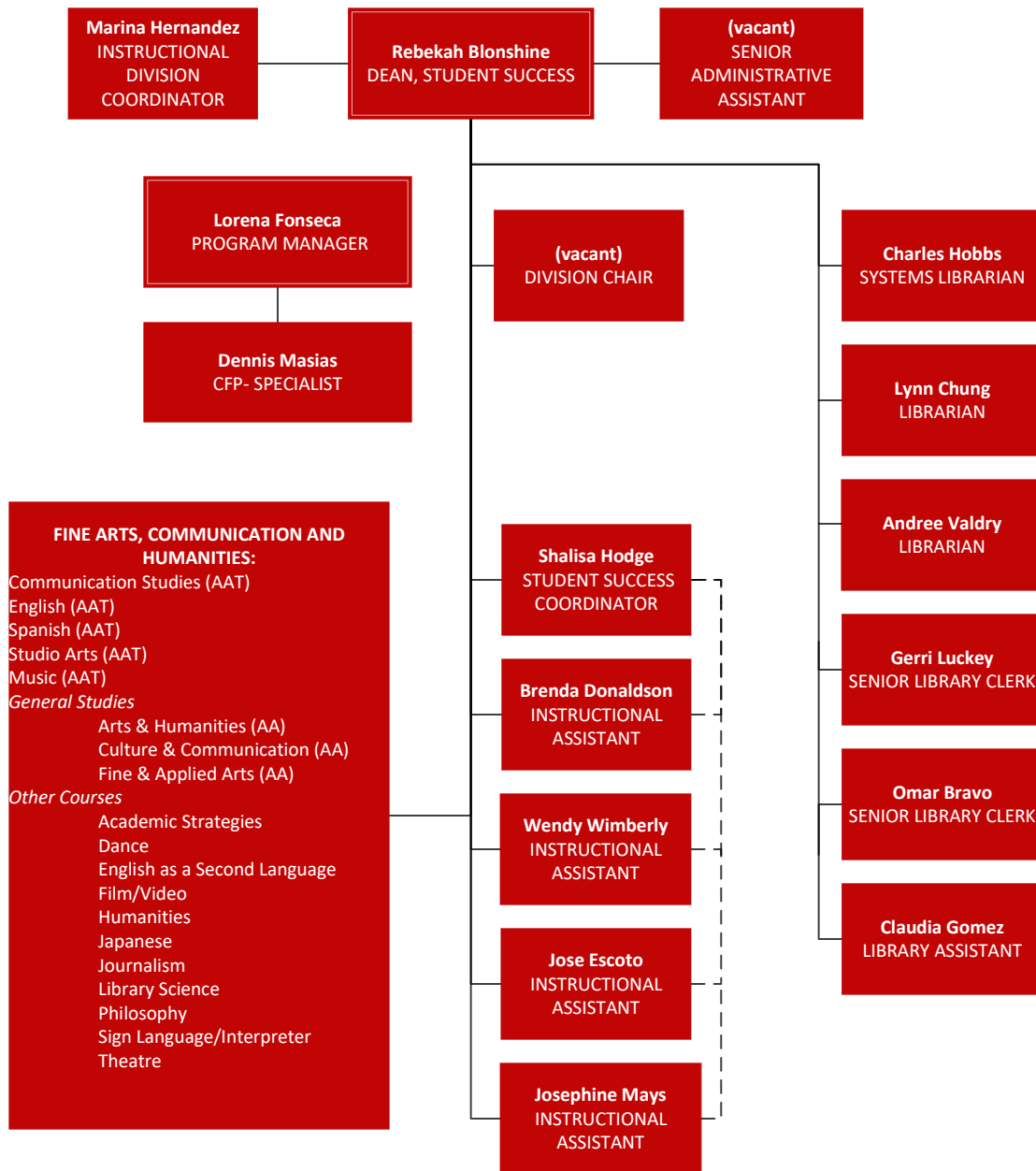
# Child Development Center



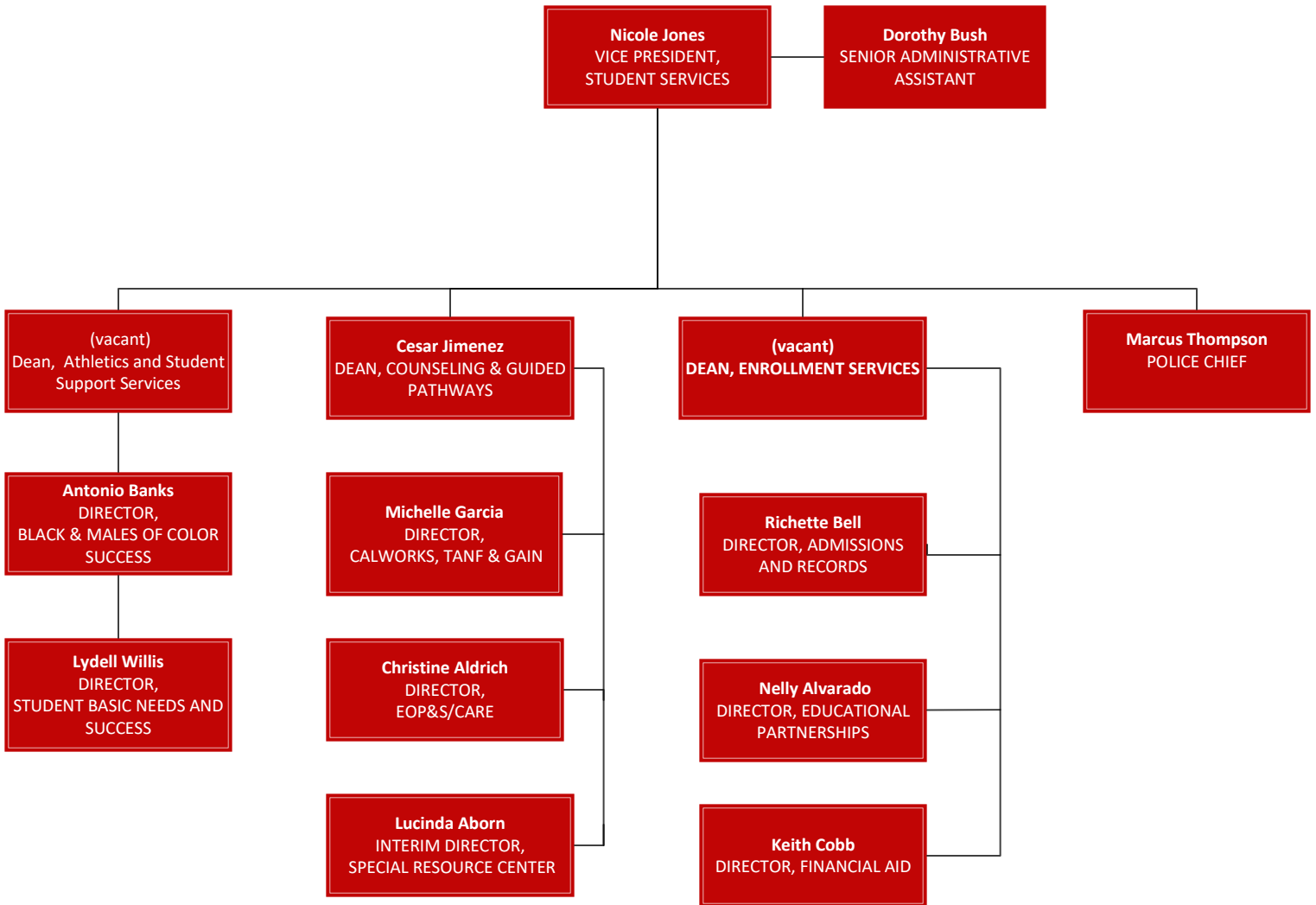
# GUIDED PATHWAYS

## Divisions:

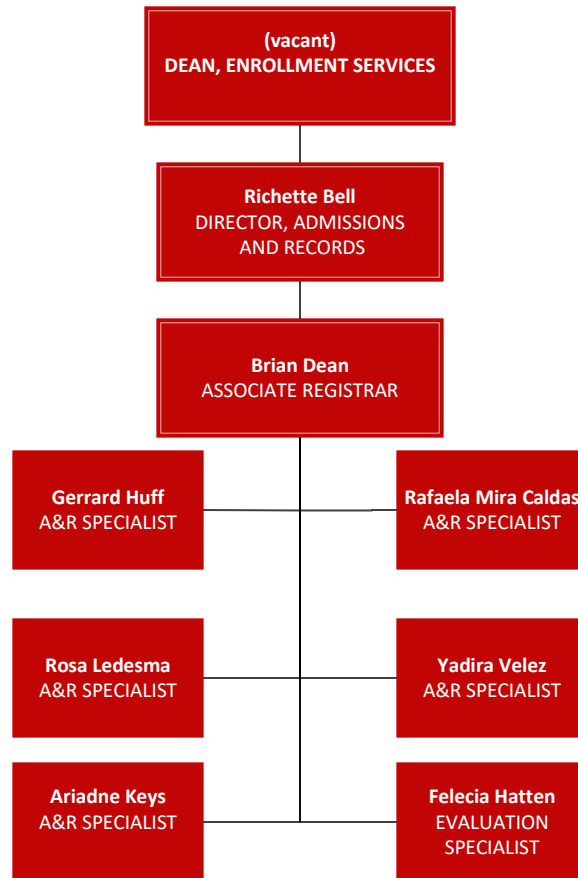
### Fine Arts, Communication and Humanities



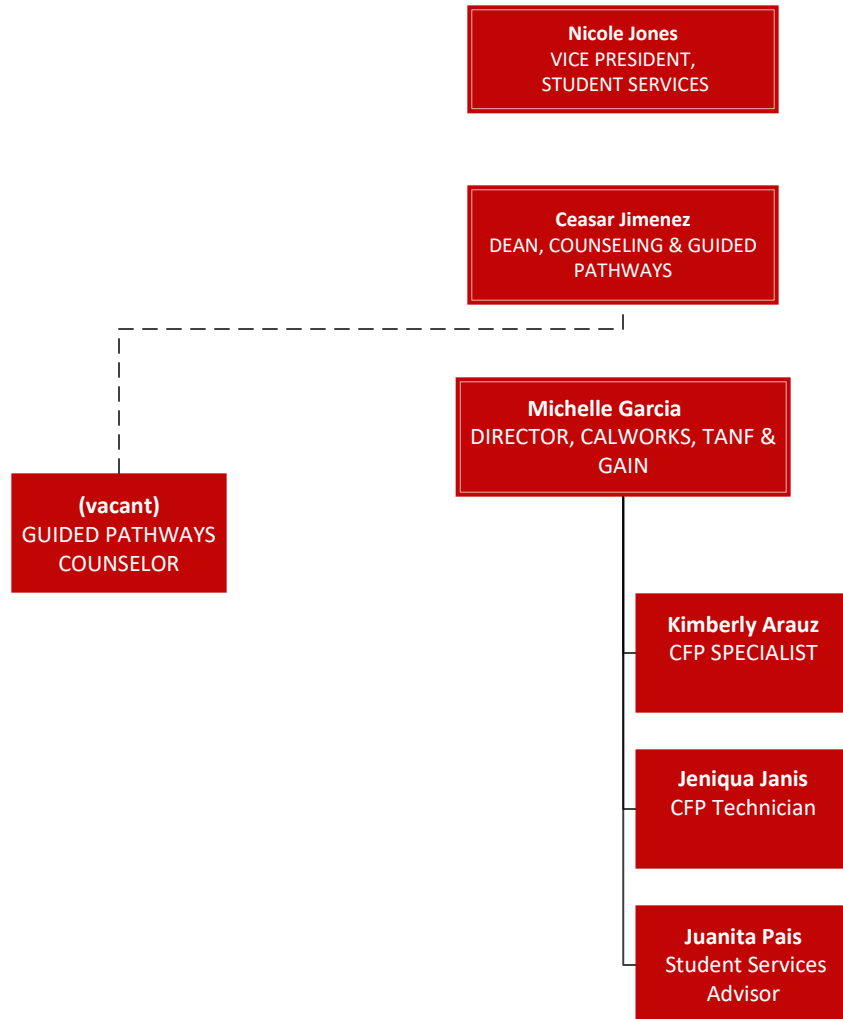
# Student Services



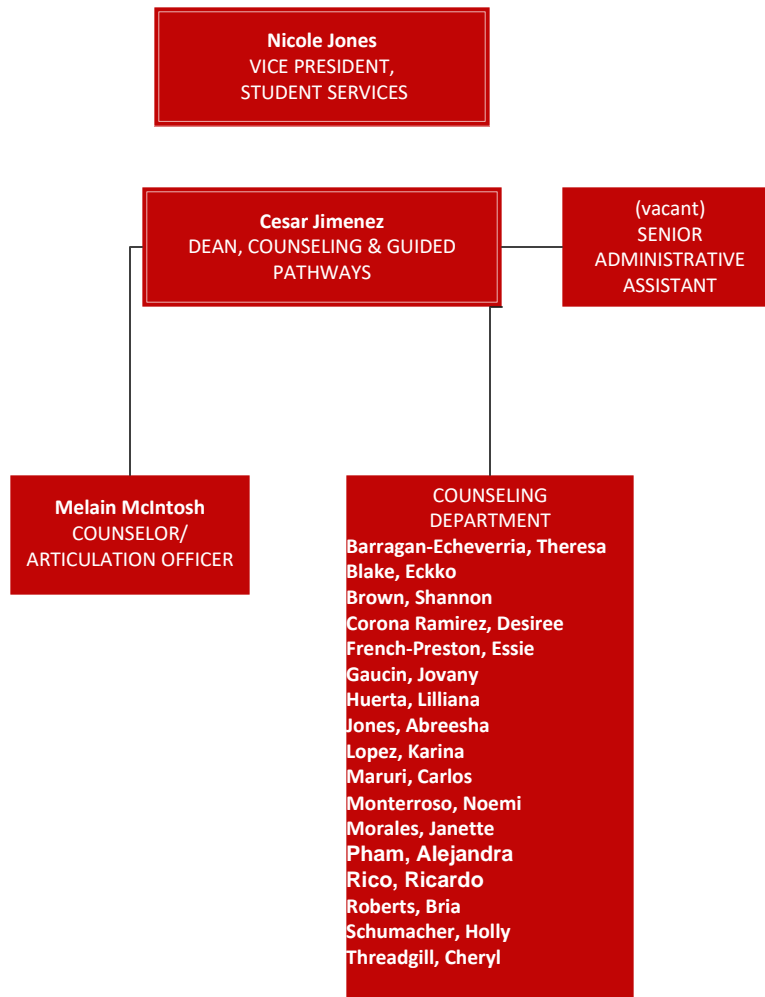
# Admissions & Records



# CalWORKS, TANF & GAIN

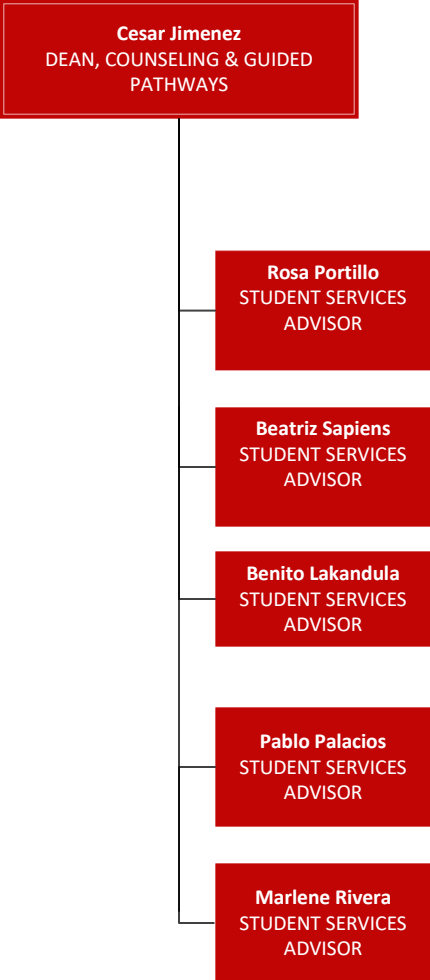


# Counseling & Guided Pathways

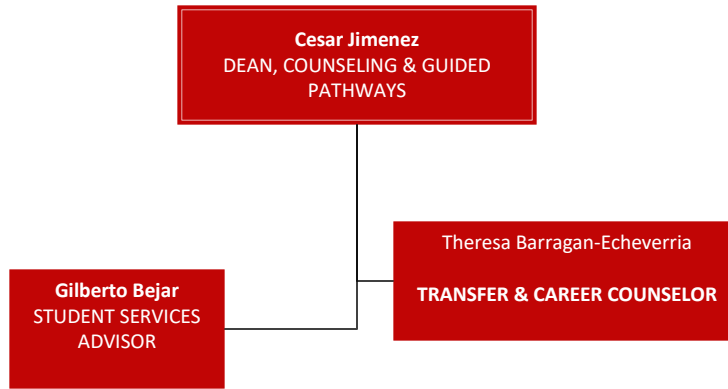




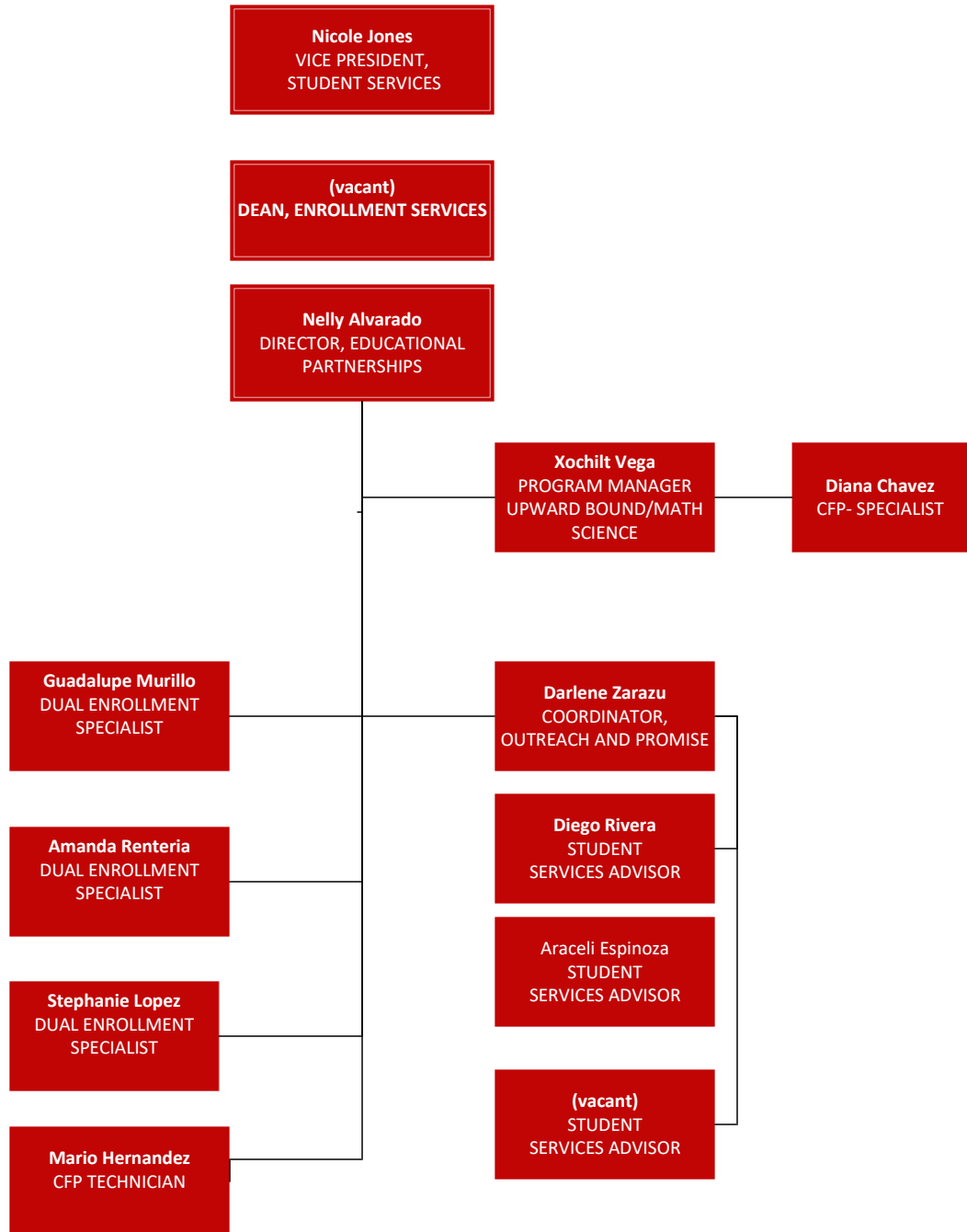
# Welcome Center



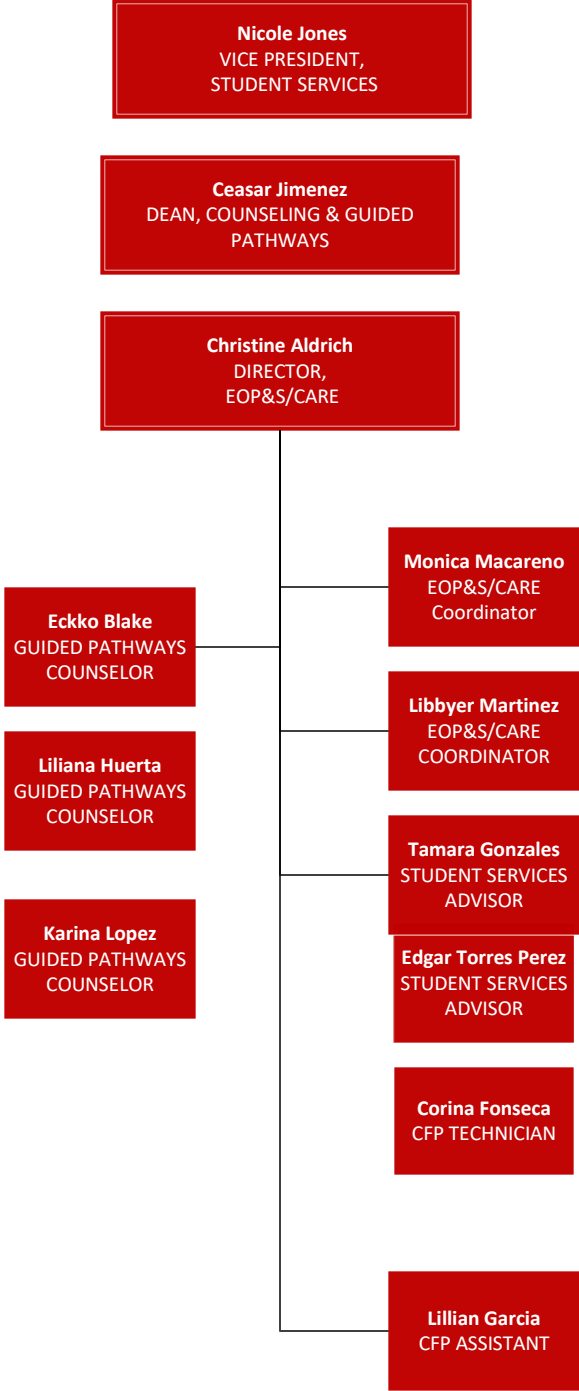
# Transfer & Career Center



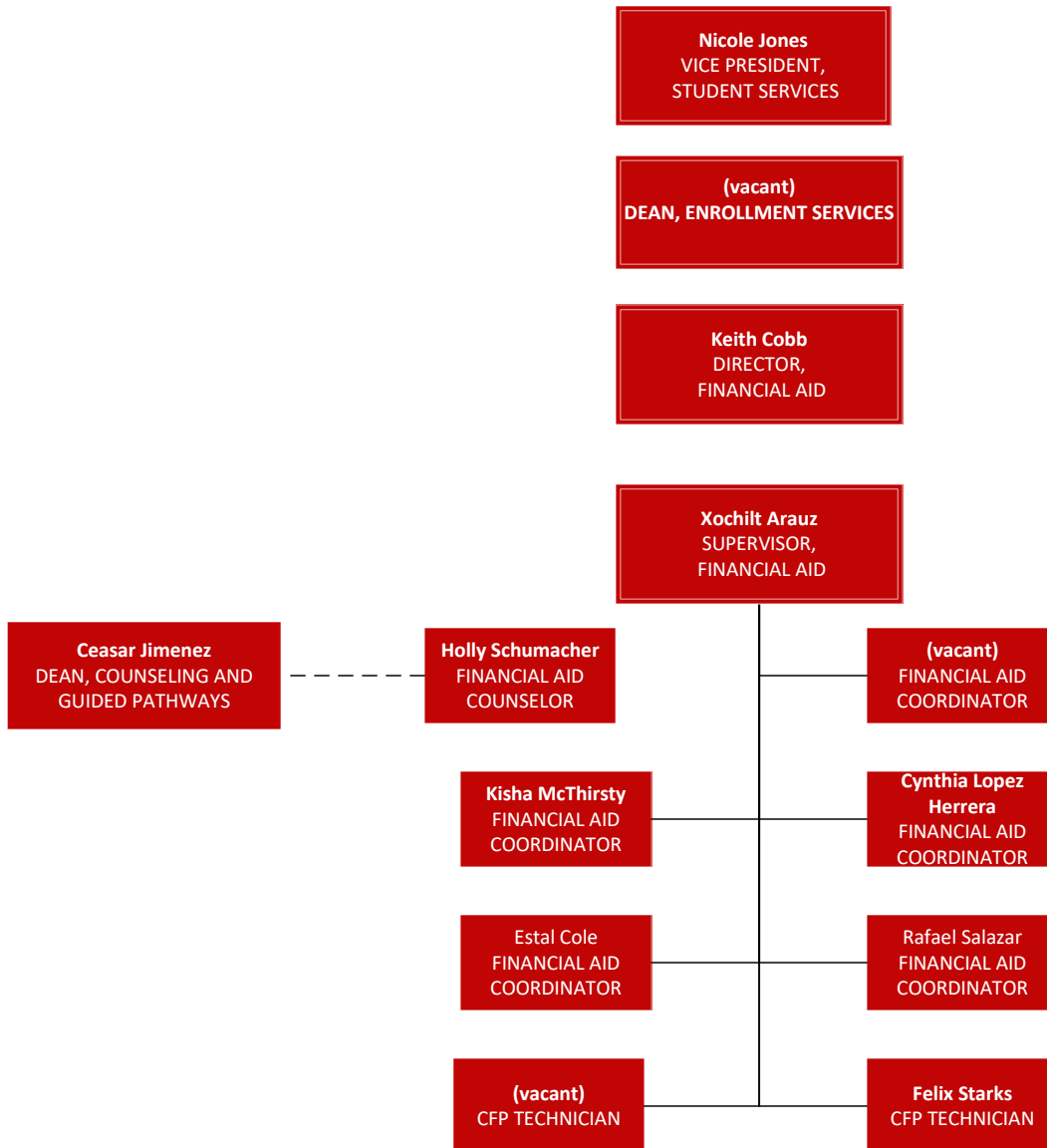
# Educational Partnerships



# EOP&S /CARE



# Financial Aid



# Special Resource Center

**Nicole Jones**  
VICE PRESIDENT,  
STUDENT SERVICES

**Cesar Jimenez**  
DEAN, COUNSELING & GUIDED  
PATHWAYS

**Lucinda Aborn**  
INTERIM DIRECTOR, SPECIAL  
RESOURCE CENTER

**Travis Martin**  
ADMINISTRATIVE  
ASSISTANT

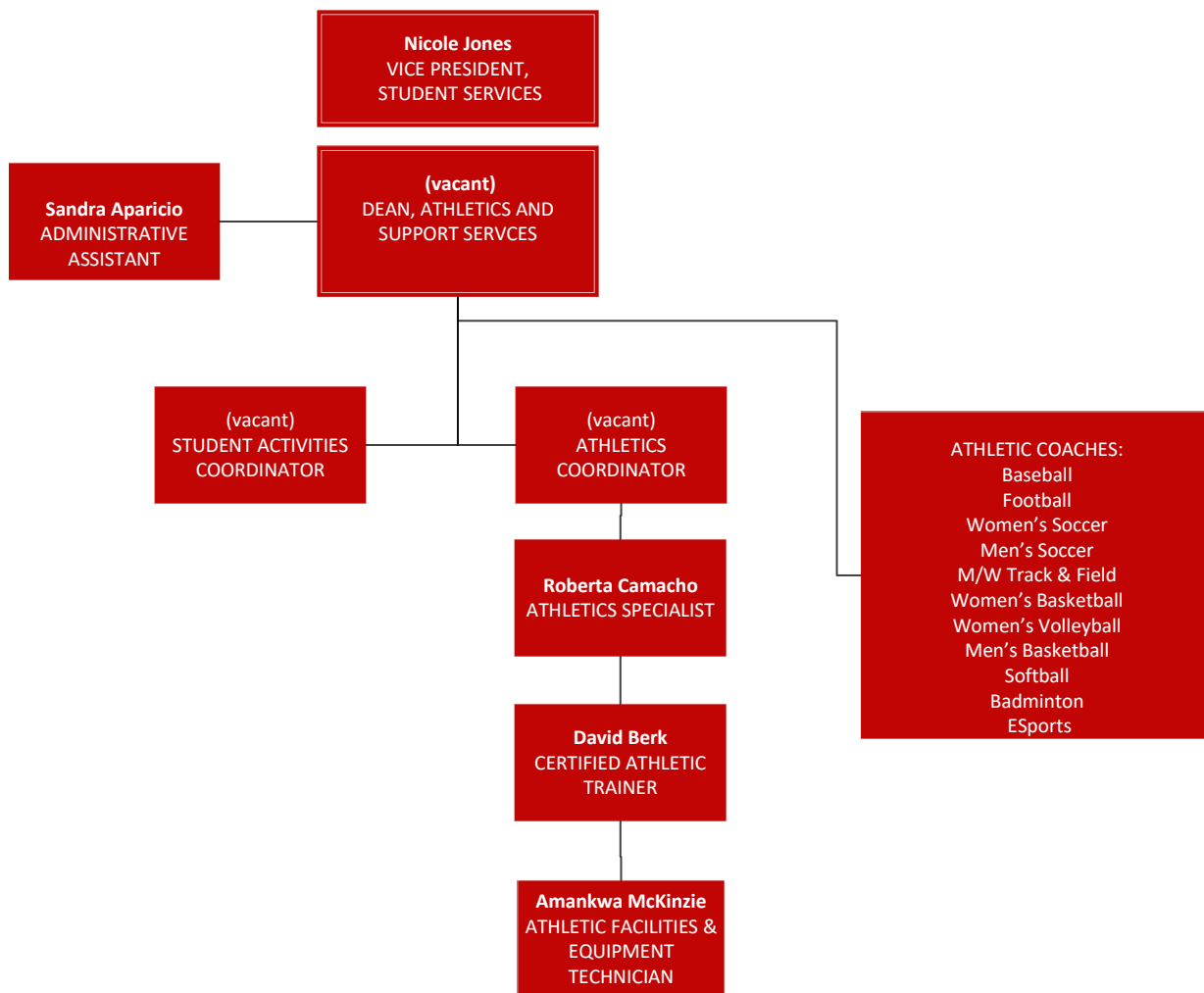
**Jovanny Gaucin**  
GUIDED PATHWAYS  
COUNSELOR

**Clifford Seymour**  
ADAPTIVE COMPUTER  
TECHNOLOGY SPECIALIST

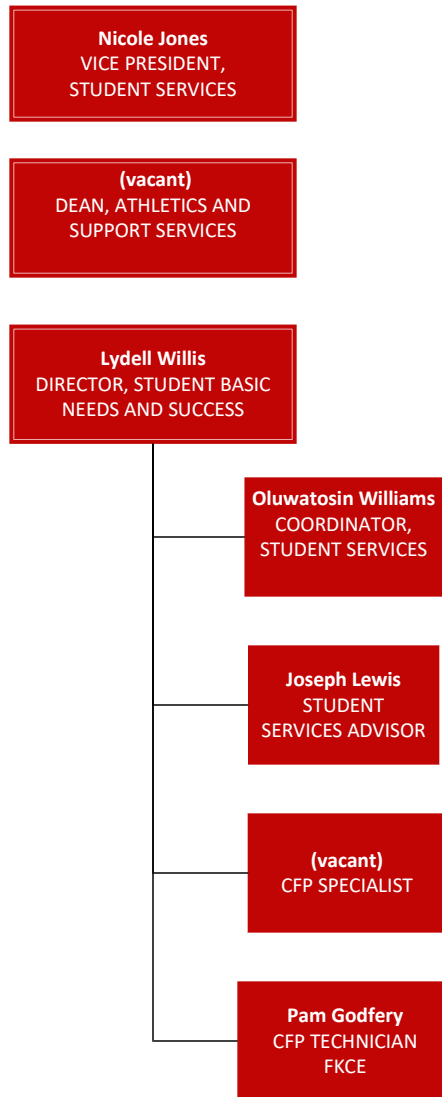
**Alejandra Pham**  
GUIDED PATHWAYS  
COUNSELOR

**DeVora Seay**  
STUDENT SERVICES  
ADVISOR

# Dean, Athletics and Student Support Services

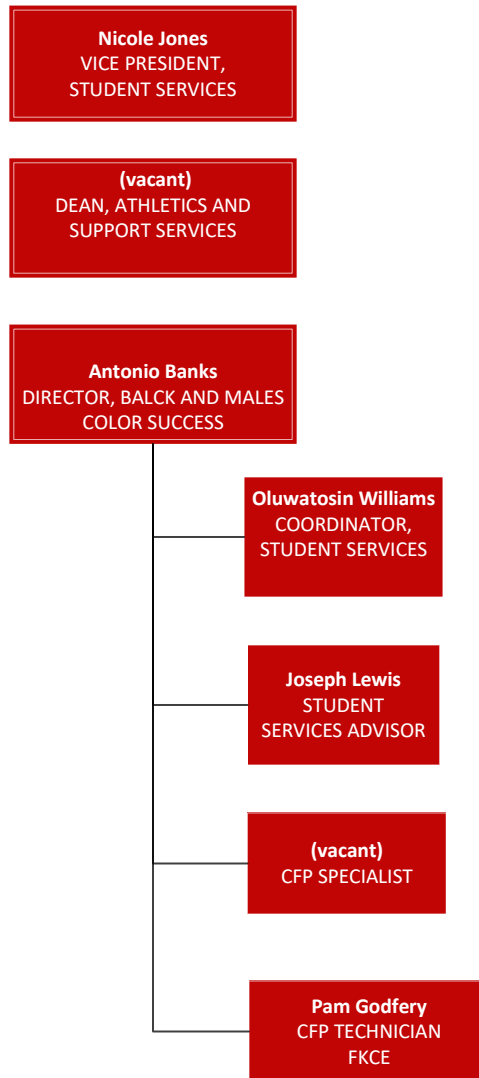


# Student Basic Needs and Success

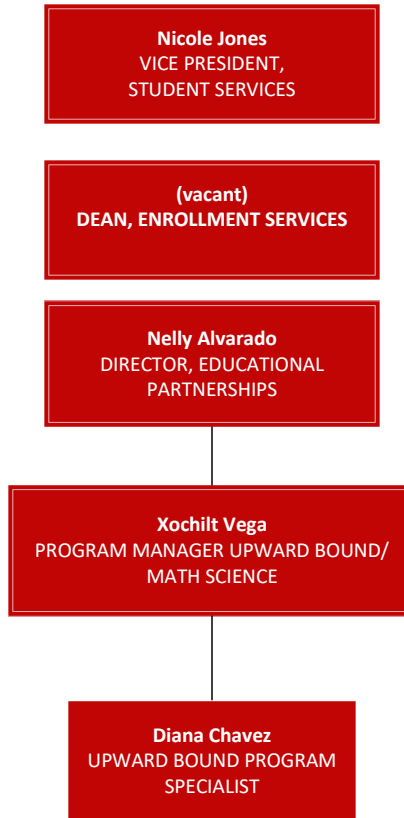




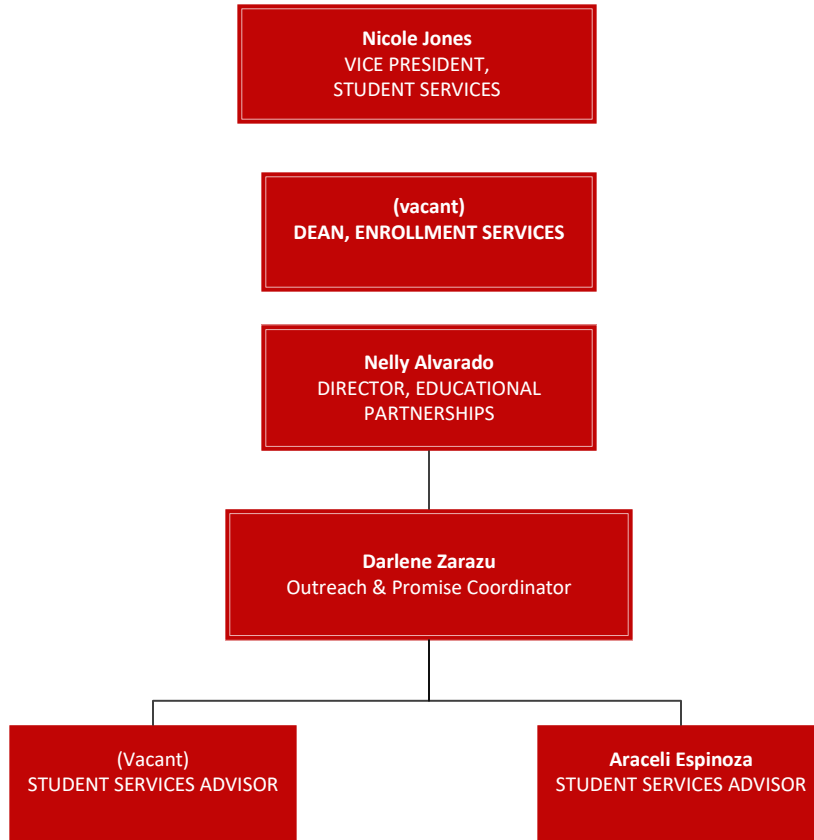
# Black and Males of Color Success



# Upward Bound Math/Science



# Outreach & Promise



# Police Services

