

# **FINAL BUDGET**

**Fiscal Year 2017-2018**

## **COMPTON COMMUNITY COLLEGE DISTRICT**



**Compton Community College District  
2017-2018 Final Budget**

Submitted by:

Dr. Keith Curry  
President/Chief Executive Officer

To the:

Board of Trustees

September 12, 2017



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Final Budget-FY2018

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**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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President/CEO

August 28, 2017

Board of Trustees  
Compton Community College District

The proposed 2017-2018 Compton Community College District Final Budget is submitted for your review and approval. The Compton Community College District Budget Book includes the 2017-2018 budgets for all funds and other important information.

The Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office. For the 2016-2017 fiscal year, Compton College generated 5,121 Full-Time Equivalent Students (FTES). Compton College did not meet our FTES goal in 2016-2017 year, and will enter into the final year of stabilization funding during the 2017-2018 year. For the 2017-2018 fiscal year, Compton College will be funded for FTES actual generated. Our goal is to generate 6,060 FTES, which would include borrowing FTES from summer 2018.

The Final Budget was developed to achieve the 6,060 FTES goal. Compton College will offer 1,557 course sections to meet our FTES goal. The 2017-2018 Compton District Final Budget includes a Cost of Living Adjustment (COLA) of 1.56%; filling ten faculty positions, five classified positions, and six management positions; future funding for the Fire Academy program at the Compton College; future Compton College Enterprise Resource Planning (ERP) system cost; and the future cost associated with the Compton District Personnel Commission. Finally, the 2017-2018 Compton District 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 \$1,181,841.

The 2017-2018 Compton District Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed Final Budget will be available for inspection beginning August 30, 2017. The Public Hearing and your adoption of the Final Budget is scheduled for Tuesday, September 12, 2017 at 5:00 p.m. in the Boardroom.

Sincerely,

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 and the Compton Community Educational Center maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2017-2018 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 <sup>1</sup>**

The California Community Colleges are publicly supported local educational agencies that provide educational, vocational, and transfer programs to approximately 2.1 million students. The Community College system is the largest system of higher education in the world, with 72 districts, 112 campuses, and 72 educational centers. By providing education, training, and services, the Community Colleges contribute to continuous workforce improvement. The Community Colleges also provide remedial instruction for hundreds of thousands of adults across the state through basic skills courses and adult non-credit instruction. The California Community Colleges also provide students a lower-cost alternative through the transfer pathway to obtain a four-year degree.

**Significant Adjustments:**

- Apportionments — An increase of \$382 million Proposition 98 General Fund, which includes the following:
- An increase of \$183.6 million Proposition 98 General Fund to support increased community college operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses.



- An increase of \$97.6 million Proposition 98 General Fund for a 1.56-percent cost-of-living adjustment.
- An increase of \$76 million Proposition 98 General Fund to reflect the amounts earned back by community college districts that declined in enrollment during the previous three years.
- An increase of \$57.8 million Proposition 98 General Fund for enrollment growth of 1-percent.
- A decrease of \$33 million Proposition 98 General Fund to reflect unused growth provided in 2015-16.
- Guided Pathways Grant Program — An increase of \$150 million one-time Proposition 98 General Fund and settle-up for grants to community colleges to develop an integrated, institution-wide approach to student success.
- Chancellor’s Office State Operations — \$618,000 General Fund and \$458,000 in reimbursement authority, for six new positions and funding for a second Deputy Chancellor, to support the Chancellor’s priorities to provide greater leadership and technical assistance to community colleges and improve student outcomes.
- Financial Aid — An increase of \$50 million Proposition 98 General Fund to provide financial aid to community college students, which includes the following:
  - An increase of \$25 million Proposition 98 General Fund for the Community College Completion Grant to provide grants of up to \$2,000, to students who meet specified criteria.
  - An increase of \$25 million Proposition 98 General Fund to the Full-Time Student Success Grant.
- Innovation Awards — An increase of \$20 million one-time Proposition 98.
- General Fund to provide funding for the development and implementation of innovative practices.
- Compton Community College — An increase of \$11.3 million one-time Proposition 98 General Fund to the Compton Community College District for the transition of Compton Community College from a learning center back to a community college.
- Services for Veterans — An increase of \$10 million Proposition 98 General Fund (of which \$5 million is one-time) to develop and enhance veterans’ resource centers. Additionally, a one-time increase of \$2 million for allocation to Norco College to expand



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the capacity of its student veterans' service center and establish articulation agreements, policies, and processes related to awarding course credit for prior military service.

- Online Education Initiative — An increase of \$10 million Proposition 98 General Fund to provide system-wide access to the Initiative's learning management system.
- Integrated Library System — An increase of \$6 million one-time Proposition 98 General Fund to facilitate the development of an integrated library system that, once operational, will allow California community college students access to a cloud-based library system.
- Deferred Maintenance — An increase of \$76.9 million one-time Proposition 98 General Fund for deferred maintenance, instructional equipment, and specified water conservation projects.
- Community College Facilities — A total of \$16.9 million Proposition 51 bond funds for initial design activities for 15 community college facilities projects.

<sup>1</sup> 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.
- The CEO shall solicit recommendations from the Cabinet and the Budget and Planning Committee.
- Assumptions upon which the budget is based are presented to the Board for review.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves general reserve shall be no less than ten (10) percent or regular general fund operating expenditures as defined by the Government Finance Officers Association (GFOA) best practices in community college budgeting appendix 1.
- Budget projections shall address long term goals and commitments.

The Chief Executive Officer shall establish the budget calendar and regulations necessary to carry out this policy.





**Budget Management (Board Policy 6250)**

The budget shall be managed in accordance with the California Code of Regulations Title 5 and the California Community Colleges Budget and Accounting Manual. Unrestricted revenues accruing to the District in excess of amounts in adopted Final Budget shall be added to the District's reserve for contingencies. The revenue is available for appropriation only upon a resolution of the Board that sets forth the need for immediate appropriation according to major budget object classifications in accordance with applicable law. Restricted Funds accruing to the District in excess of amounts in the adopted Final budget shall be appropriated by major object budget classifications only upon the approval of the Board of Trustees.

Board approval is required for changes between major object budget classifications or for interfund transfers. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Federal and State grants for restricted purposes shall have all administrative and/or indirect charges assessed to the maximum amount permitted by federal or state regulations.

The Chief Executive Officer shall establish the administrative regulations necessary to carry out this policy.

**Fiscal Management (Board Policy 6300)**

The Chief Executive Officer shall establish administrative regulations to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.



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**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 Budgeting 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.



## **I. Organization**

The 2017-2018 Compton Community College District Final Budget Assumptions reflects information available from the 2017-2018 California State Budget.

## **II. Budget Guidelines**

Over the years, the Governor has focused on prudent investments in California's future. The 2017-2018 California State Budget includes approximately \$270 million more in funding for community colleges beyond what was provided in the 2016-2017 year. Below are some highlights from the 2017-2018 California State Budget:

- Includes \$183 million for an increase in base funding;
- Cost of Living Adjustment (COLA) increase of 1.56%;
- \$150 million one-time funding for Guided Pathways grants to support colleges as they develop an integrated, institution-wide approach to student success based on the Guided Pathways framework;
- \$25 million for the Community College Completion Grant to provide grants of up to \$1,500, to students who take at least 15 units per term and are on track to graduate in a timely manner;
- \$11.3 million one-time to support the transition of Compton College to an independent college under the authority of Compton Community College District.

## **III. Compton Community College District Final Budget Assumptions**

The following 2017-2018 Final Budget Assumptions are recommended by the President/Chief Executive Officer.

- A. Estimated beginning balance: \$10,500,000
- B. Estimated local, state and other revenue: \$38,700,000
- C. Budget the General State Apportionment in alignment with the Compton College generating 6,060 FTES.
- D. Offering 1,557 sections in 2017-2018.
- E. Cost of Living Adjustment (COLA) increase: 1.56%
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: \$550,000
- G. Project Public Employee Retirement System (PERS) contributions increased to 15.531% and State Teachers Employee Retirement System (STRS) increased to 14.43%.
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
  - 1. Administration of Justice
  - 2. CalWORKs Counselor – Restricted Fund
  - 3. Chemistry
  - 4. Counselor/ Learning Disabilities Specialist – Restricted Fund
  - 5. Human Development
  - 6. Machine Tool Technology
  - 7. Nursing



**Compton Community College District  
2017-2018 Final Budget Assumptions**

**Final Budget FY2017**

- 8. Reading
- 9. Student Equity Counselor – Restricted Fund
- 10. Student Success and Support Programs Counselor – Restricted Fund
- J. Budget to fill the following full-time classified position:
  - 1. Athletics Coordinator
  - 2. Career Technical Education Career Pathways Coordinator – Restricted Fund
  - 3. Cosmetology Assistant – Permanent Part-time Position
  - 4. Curriculum Analyst
  - 5. Student Success and Support Programs Coordinator – Restricted Fund
- K. Budget to fill the following full-time management position:
  - 1. Assistant Director of Facilities Planning & Operations
  - 2. Director of Accounting
  - 3. Director of Community Relations and Foundation
  - 4. Director of Adult Education and Workforce Development – Restricted Fund
  - 5. Police Chief
  - 6. Vice President of Academic Affairs
- L. Budget for the following one-time Augmentations/Enhancements (\$200,000):
  - 1. Enrollment Management Plan (\$100,000)
  - 2. Budget Augmentations and Enhancements (\$50,000)
  - 3. Site Improvements (\$50,000)
- M. Budget for Line of Credit debt expense (\$1,181,841).
- N. Budget for the Police Services Contract with El Camino College (\$1,500,000), includes personnel cost, benefits, overtime, and other services and supplies.
- 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 (\$1,450,000):
  - 1. Compton College Enterprise Resource Planning System (\$1,000,000)
  - 2. Compton Community College District Personnel Commission (\$100,000)
  - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- R. Unrestricted Budget includes the following inter-fund transfers:
  - 1. Transfer \$400,000 to the Property & Liability Fund.

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01  
REVENUE

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		9,418,850	11,635,437	10,508,400
ADJUSTMENT		-	(123,751)	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>9,418,850</u>	<u>11,511,686</u>	<u>10,508,400</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	<u>16,074</u>	<u>-</u>	<u>-</u>
<u>STATE REVENUE</u>				
8610	Principal Apportionment	22,468,457	23,034,640	25,269,475
8606	Part-Time Faculty Apportionment	171,235	160,850	170,000
8612	Prior Year Apportionment Correct	131,860	153,536	-
8614	Enrollment Fee Administration	84,276	87,479	85,000
8620	General Categorical Programs	172,568	-	4,500
8630	Education Protection Account	5,303,615	5,009,636	5,021,000
8670	State Tax Subventions	27,107	26,817	27,000
8680	Lottery Funds	679,258	1,006,983	994,493
8682	State Mandated Costs	3,243,184	558,062	-
8690	On behalf contribution to STRS		1,060,221	-
8690	Other State Revenue	849,143	11,901	820,800
8691	Mandated Block Grant		169,680	140,000
Total State Revenue		<u>33,130,703</u>	<u>31,279,805</u>	<u>32,532,268</u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01  
REVENUE

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	3,914,500	4,123,769	3,800,000
8812	District Taxes - Supplemental	122,665	124,232	100,000
8813	District Taxes - Unsecured Roll	60,501	51,702	50,000
8816	District Taxes - Prior Years	60,095	83,702	50,000
8819	Redevelopment Agency Funds	679,373	698,566	600,000
8830	Contract Services	15,600	17,506.00	26,000
8850	Rentals and Leases	36,261	27,184	14,550
8860	Interest and Investment Income	94,914	157,092	108,000
8874	Enrollment Fees (net of BFAP)	1,031,724	801,046	900,000
8879	Transcript Fees	1,576	10,955	6,800
8880	Non-Resident Tuition	99,885	44,457	98,200
	Non-Resident Tuition-Out of			
8885	Country	129,455	11,508	136,000
8889	Student Fines/Fees	4,330	-	
8890	Other Local Revenues	215,040	314,743	330,000
8893	Miscellaneous Income	100		
	Total Local Revenue	<u>6,466,019</u>	<u>6,466,462</u>	<u>6,219,550</u>
	TOTAL REVENUE - ALL SOURCES	<u>39,612,796</u>	<u>37,746,267</u>	<u>38,751,818</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>49,031,646</u></u>	<u><u>49,257,953</u></u>	<u><u>49,260,218</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,791,209	6,849,152	7,363,940
1200	Regular Schedule, Non-Teaching	2,658,734	2,785,562	2,824,540
1300	Other Schedule, Teaching	3,746,768	4,070,290	4,380,090
1400	Other Schedule, Non-Teaching	341,237	332,137	406,100
Total Academic Salaries		<u>13,537,948</u>	<u>14,037,141</u>	<u>14,974,670</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,396,784	5,198,646	5,532,185
2200	Instructional Aides, Regular	629,799	586,805	658,100
2300	Student Help, Hourly and Overtime	611,536	634,143	733,380
2400	Instructional Aides, Other	144,471	144,392	118,340
Total Classified Salaries		<u>6,782,590</u>	<u>6,563,986</u>	<u>7,042,005</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	2,495,493	3,084,944	2,357,770
3200	Public Employees' Retirement	927,793	1,148,684	954,080
3300	Social Security - OASDI/Medicare	735,432	724,191	769,470
3400	Health and Welfare - Medical	3,258,518	3,224,718	3,094,840
3500	Unemployment Insurance	24,390	23,029	10,880
3600	Workers' Compensation Insurance	765,148	773,742	798,220
3700	Cash in Lieu of Insurance	252,100	226,637	122,230
3800	Other Benefits	109,842	-	-
3900	Retiree Benefits	43,152	48,080	42,500
Total Staff Benefits		<u>8,611,868</u>	<u>9,254,025</u>	<u>8,149,990</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Textbooks and Other	-	494	100,440
4300	Instructional Supplies	3,321	6,943	234,843
4400	Repairs and Supplies	25,842	43,309	79,830
4500-4700	Non-Instructional Supplies/Other	418,322	462,198	568,960
Total Books, Supplies and Materials		<u>447,485</u>	<u>512,944</u>	<u>984,073</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	2,197,737	1,905,096	1,892,070
5200	Travel, Conference and Training	220,897	144,271	246,070
5300	Dues and Memberships	43,077	47,181	59,320
5400	Insurance	105,362	104,295	103,300
5500	Utilities and Housekeeping Services	1,006,427	1,075,305	1,166,140
5600	Contracts, Rentals, and Repairs	872,131	939,975	1,034,730
5700	Legal, Elections, and Audit Expense	228,500	236,007	297,880
5800	Other Services, Postage, Advertising	578,307	649,222	723,930
5900	Miscellaneous	13,306	5,346	76,810
Total Contract Services and Operating Expenses		<u>5,265,744</u>	<u>5,106,698</u>	<u>5,600,250</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	114,489	306,501	93,700
6200	Building and Improvements	11,843	5,088	-
6300	Library Books	27,055	137,840	49,130
6400	Equipment	353,696	192,675	198,150
Total Capital Outlay		<u>507,083</u>	<u>642,104</u>	<u>340,980</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,492,420	1,869,315	1,181,850
7300	Interfund Transfer	705,013	696,280	400,000
7600	Other Student Aid	46,058	67,060	78,000
Total Other Outgo		<u>2,243,491</u>	<u>2,632,655</u>	<u>1,659,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>37,396,209</u>	<u>38,749,553</u>	<u>38,751,818</u>
RESERVE FOR COMPTON COLLEGE ERP				1,000,000
RESERVE FOR PERSONNEL COMMISSION				100,000
RESERVE FOR FIRE ACADEMY				350,000
TOTAL ASSIGNED FUND BALANCE		<u>-</u>	<u>-</u>	<u>1,450,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>11,635,437</u>	<u>10,508,400</u>	<u>9,058,400</u>
TOTAL ENDING BALANCE / RESERVES		11,635,437	10,508,400	10,508,400
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>49,031,646</u></u>	<u><u>49,257,953</u></u>	<u><u>49,260,218</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	1,005,401	1,024,039	1,044,168
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(3180)	231,471	233,887	352,549
8140	TANF (6405)	100,207	93,528	93,527
8190	DPSS - (6408)	128,799	128,709	128,800
8190	Foster & Kinship Care Ed (FKCE)- (1251)	54,284	54,110	65,082
8190	Summer Food Services Program (3401)	3,327	-	5,000
8190	YESS ILP Grant (6411)	22,500	22,635	22,500
	Total Federal Revenue	540,588	532,869	667,458
	<u>STATE REVENUE</u>			
8620	Assessment and Remediation for Nursing (2233)	114,000	91,200	91,000
8620	Basic Skills (3841)	117,900	96,529	90,000
8620	Board Finan. Assist Prog Admin. Allowance (7625)	314,534	260,414	260,414
8620	CalWORKS (6406)	435,056	521,557	521,557
8620	Disabled Student Program Services (3101)	386,701	404,757	404,757
8620	Extended Opportunity Program & Services (4700)	1,168,623	1,209,714	1,216,287
8620	Cooperative Agencies Resources for Education (4750)	657,394	635,568	643,396
8620	Foster Care Education (1251)	69,096	66,802	65,082
8620	Institutional Effectiveness Partnership Initiative	-	58,496	147,227
8620	Instructional Equipment (2699)	300,000	133,851	366,149
8620	Strong Work Force (1009)	-	-	716,398
8650	Strong Work Force- Regional Program (1010)	-	-	655,117
8620	Student Success & Support Programs (6250)	1,513,064	1,169,429	1,264,828
8620	Student Success Non Credit (6251)	2,645	-	-
8620	Student Equity (1006)	726,817	960,779	851,212
8650	Adult Education Consortium (6443)	-	91,972	300,000
8680	Lottery - Restricted	297,422	328,034	300,000
8690	Special Trustee AB 318 Restricted	307,257	217,620	325,000
8690	Other State Revenue	78,125	107,542	-
	Total State Revenue	6,488,634	6,354,264	8,218,424

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>LOCAL REVENUE</u>				
8830	Career Technical Education (1119)	166,388	157,893	167,746
8830	Career Advancement Academy (6499)	51,000	58,698	63,440
8830	DHS Mentoring Program (2239)	100,892	75,147	90,000
8830	Work Study (7621)	180,260	223,568	220,000
8840	Auxiliary Services - Commissions	8,942	12,039	12,500
8860	Interest and Investment Income	12,516	10,464	10,500
8881	Parking Services Fees (8080-85)	71,406	115,960	165,000
8890	Other	7,122	4,012	-
Total Local Revenue		<u>598,526</u>	<u>657,781</u>	<u>729,186</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	71,521	17,578	-
Total Incoming Transfers		<u>71,521</u>	<u>17,578</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>7,699,269</u>	<u>7,562,492</u>	<u>9,615,068</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>8,704,670</u></u>	<u><u>8,586,531</u></u>	<u><u>10,659,236</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	573,892	757,261	791,210
1300	Other Schedule, Teaching	123,002	99,001	235,505
1400	Other Schedule, Non-Teaching	656,443	438,402	658,551
Total Academic Salaries		1,353,337	1,294,664	1,685,266
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,473,755	1,582,590	1,865,553
2300	Student Help, Hourly and Overtime	460,062	541,916	542,923
2400	Instructional Aides, Other	60,790	74,712	97,669
Total Classified Salaries		1,994,607	2,199,218	2,506,145
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	183,953	197,894	221,788
3200	Public Employees' Retirement System	162,013	229,613	284,698
3300	Social Security - OASDI & Medicare	137,772	156,490	208,670
3400	Health and Welfare	331,837	380,356	477,186
3500	Unemployment Insurance	1,392	1,455	14,106
3600	Workers' Compensation Insurance	124,745	130,114	151,594
3700	Cash in Lieu of Insurance	26,947	32,329	32,081
Total Staff Benefits		968,659	1,128,251	1,390,123
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	2,807	3,897	1,000
4300	Instructional Supplies	181,622	230,297	312,332
4400	Repairs Parts and Supplies	24,764	-	-
4500	Non-Instructional Supplies	257,046	184,386	232,252
4700	Food/Food Supplies	7,417	54,808	66,966
Total Books, Supplies, and Materials		473,656	473,388	612,550

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	459,150	371,095	487,766
5200	Travel, Conference & In-Service Training	304,002	247,909	224,422
5300	Dues and Memberships	3,037	16,931	9,681
5600	Contracts, Rentals, and Repairs	6,771	5,688	8,379
5700	Legal & Regulatory Expenses	192	-	1,000
5800	Other Services, Postage, Advertising	337,590	334,543	442,004
5900	Hospitality/ Events	46,467	6,451	6,470
Total Contracts Services and Operating Expenses		1,157,209	982,617	1,179,722
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	45,009	-	26,000
6200	Buildings	-	-	-
6300	Library Books	174,226	417	50,000
6400	Equipment	556,791	547,116	1,345,534
Total Capital Outlay		776,026	547,533	1,421,534
<u>OTHER OUTGO</u>				
7000	Other Outgo	-	-	-
7500	Other Student Aid	-	74,297	60,000
7600	Other Payments to/for Students	957,137	842,395	749,228
Total Other Outgo		957,137	916,692	809,228
TOTAL EXPENDITURES / APPROPRIATIONS		7,680,631	7,542,363	9,604,568
NET ENDING BALANCE / RESERVES		1,024,039	1,044,168	1,054,668
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		8,704,670	8,586,531	10,659,236

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 LINE OF CREDIT FUND - FUND 01.3  
 INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>893,761</u>	<u>1,100,809</u>	<u>1,112,924</u>
INCOME				
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	7,048	12,115	12,000
8885	Capital Outlay Fee - Non-Residents	-	-	-
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Local Income		7,048	12,115	12,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	200,000	-	-
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>200,000</u>	<u>-</u>	<u>-</u>
TOTAL INCOME - ALL SOURCES		<u>207,048</u>	<u>12,115</u>	<u>12,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,100,809</u></u>	<u><u>1,112,924</u></u>	<u><u>1,124,924</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
LINE OF CREDIT FUND - FUND 01.3  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
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		<u>1,100,809</u>	<u>1,112,924</u>	<u>1,124,924</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,100,809</u></u>	<u><u>1,112,924</u></u>	<u><u>1,124,924</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
CHILD DEVELOPMENT FUND - FUND 33  
INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>80,006</u>	<u>88,223</u>	<u>71,444</u>
INCOME				
<u>FEDERAL INCOME</u>				
8190	Child Development Training Consortium	2,615	4,543	-
8190	Child Development Food Program	49,928	43,182	60,000
8190/8199	Child Care and Development Program (CCTR)	<u>114,926</u>	<u>106,403</u>	<u>115,000</u>
Total Federal Income		167,469	154,128	175,000
<u>STATE INCOME</u>				
8622	Child Development Food Program	3,014	3,473	5,000
8622	Child Care and Development Program (CCTR)	105,696	127,963	112,000
8622	Child Care and Development Program (CSPP)	260,863	241,088	240,000
8690	Other State Revenues	<u>708</u>	<u>1,292</u>	<u>4,000</u>
Total State Income		370,281	373,816	361,000
<u>LOCAL INCOME</u>				
8830	Contract Services- LAUP	62,744	-	-
8860	Interest	399	1,000	500
8871	Child Development Services Fees	<u>9,986</u>	<u>9,254</u>	<u>14,080</u>
Total Local Income		73,129	10,254	14,580
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	-	-	-
8980	Contribution from General Fund	<u>-</u>	<u>-</u>	<u>10,150</u>
Total Incoming Transfers		-	-	10,150
TOTAL INCOME - ALL SOURCES		<u>610,879</u>	<u>538,198</u>	<u>560,730</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>690,885</u></u>	<u><u>626,421</u></u>	<u><u>632,174</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
CHILD DEVELOPMENT FUND - FUND 33  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	-	10,263	-
1300	Other Schedule, Teaching	-	-	-
Total Academic Salaries		-	10,263	-
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	353,255	315,961	278,950
2200	Non-STRS Instructors	-	11,671	23,000
2300	Hourly and Overtime	24,004	25,603	23,000
2400	Instructional Aides, Other	19,267	1,155	1,400
Total Classified Salaries		396,526	354,390	326,350
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	708	1,292	7,120
3200	PERS	41,830	42,581	47,520
3300	Social Security - OASDI/Medicare	29,407	25,897	29,300
3400	Health & Welfare	59,850	57,098	89,500
3500	Unemployment Insurance	181	169	200
3600	Workers' Compensation	14,871	13,674	14,360
3700	Cash in Lieu of Insurance	15,697	13,300	11,800
3800	Other Benefits	-	-	-
Total Staff Benefits		162,544	154,011	199,800
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	1,427	-	-
4320	Instructional Supplies (Food & Kitchen Supplies)	-	1,292	4,000
4330	Publications-Magazines	-	-	-
4400	Other Instructional Supplies	-	-	-
4500	Non-Instructional Supplies	36,704	31,713	29,340
Total Books, Supplies, and Materials		38,131	33,005	33,340
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	3,495	678	1,240
<u>CAPITAL OUTLAY</u>				
6400	Equipment	1,461	-	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	505	2,630	-
Total Other Outgo		505	2,630	-
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>602,662</b>	<b>554,977</b>	<b>560,730</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>88,223</b>	<b>71,444</b>	<b>71,444</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>690,885</b>	<b>626,421</b>	<b>632,174</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41  
 INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>1,510,411</u>	<u>1,560,234</u>	<u>1,572,826</u>
INCOME				
STATE INCOME				
8618	Proposition 39 - Energy Conservation/Upgrades	185,633	152,833	221,503
8651	Comm. College Construction- Instructional Bldg #1	209,939	559,000	1,500,000
8651	Comm. College Construction- Allied Health	1,884,938	-	-
8652	Scheduled Maintenance Program	<u>311,513</u>	<u>940,545</u>	<u>390,160</u>
Total State Income		2,592,023	1,652,378	2,111,663
LOCAL INCOME				
8850	Rentals and Leases		-	-
8860	Interest	37,910	23,721	20,000
8885	Capital Outlay Fee - Non-Residents	<u>30,738</u>	<u>44,871</u>	<u>45,000</u>
Total Local Income		68,648	68,592	65,000
TOTAL INCOME - ALL SOURCES		<u>2,660,671</u>	<u>1,720,970</u>	<u>2,176,663</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>4,171,082</u></u>	<u><u>3,281,204</u></u>	<u><u>3,749,489</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
CAPITAL OUTLAY PROJECTS FUND - FUND 41  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
5100	Consulting Services	11,780	-	-
5620	Scheduled Maintenance Contracts		36,884	-
5640	Other Rentals		-	-
5660	Rents, Leases and Repairs		-	-
5713	Legal		2,960	-
5860	Multi-Media Advertising		-	-
5890	Miscellaneous Services	8,176	99,570	7,044
Other Operating Expenses		19,956	139,413	7,044
<b><u>CAPITAL OUTLAY</u></b>				
6100	Site Improvement	497,146	1,008,560	656,019
6200	Buildings	2,093,746	515,430	1,500,000
6400	New Equipment	-	44,975	13,600
Total Capital Outlay		2,590,892	1,568,965	2,169,619
<b><u>OTHER OUTGO</u></b>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>2,610,848</b>	<b>1,708,378</b>	<b>2,176,663</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>1,560,234</b>	<b>1,572,826</b>	<b>1,572,826</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>4,171,082</b>	<b>3,281,204</b>	<b>3,749,489</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6  
 INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>9,322,088</u>	<u>5,373,461</u>	<u>3,500,000</u>
INCOME				
LOCAL INCOME				
8860	Interest	<u>19,585</u>	<u>58,564</u>	<u>20,000</u>
Total		19,585	58,564	20,000
TOTAL INCOME - ALL SOURCES		<u>19,585</u>	<u>58,564</u>	<u>20,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>9,341,673</u></u>	<u><u>5,432,025</u></u>	<u><u>3,520,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
4500	Non-Instructional Supplies	-	-	1,000
4600	Gasoline	-	-	-
5100	Consulting Services	-	-	50,000
5400	Insurance	1,825	-	-
5600	Repairs	15,000	-	-
5700	Legal and Audit Expense	15,000	-	-
5800	Other Services, Fees and Expenses	<u>1,500</u>	<u>63,812</u>	<u>24,051</u>
	Other Operating Expenses	33,325	63,812	75,051
<b><u>CAPITAL OUTLAY</u></b>				
6100	Site Improvement	545,970	83,910	28,750
6200	Buildings	2,603,282	291,478	4,583,734
6400	New Equipment	<u>785,635</u>	<u>110,984</u>	<u>177,242</u>
	Total Capital Outlay	3,934,887	486,372	4,789,726
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	<b>3,968,212</b>	<b>550,184</b>	<b>4,864,777</b>
	<b>NET ENDING BALANCE / RESERVES</b>	<b><u>5,373,461</u></b>	<b><u>4,881,841</u></b>	<b><u>(1,344,777)</u></b>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<b><u><u>9,341,673</u></u></b>	<b><u><u>5,432,025</u></u></b>	<b><u><u>3,520,000</u></u></b>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8  
 INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>15,789,904</u>	<u>9,578,589</u>	<u>6,500,000</u>
INCOME				
LOCAL INCOME				
8860	Interest	104,167	85,908	75,000
8890	Other Local Revenue		55,531	
Total		<u>104,167</u>	<u>141,439</u>	<u>75,000</u>
TOTAL INCOME - ALL SOURCES		<u>104,167</u>	<u>141,439</u>	<u>75,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>15,894,071</u></u>	<u><u>9,720,028</u></u>	<u><u>6,575,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8  
EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	4,720	-
5100	Consulting Services	47,610		-
5800	Other Services, Fees and Expenses	39,430	183,709	80,240
	Other Operating Expenses	87,040	188,429	80,240
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	2,407,240	2,462,622	246,695
6200	Buildings	727,904	406,016	4,997,600
6400	New Equipment	3,093,298	464,695	917,520
	Total Capital Outlay	6,228,442	3,333,333	6,161,815
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	<b>6,315,482</b>	<b>3,521,762</b>	<b>6,242,055</b>
	<b>NET ENDING BALANCE / RESERVES</b>	<b>9,578,589</b>	<b>6,198,266</b>	<b>332,945</b>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<b>15,894,071</b>	<b>9,720,028</b>	<b>6,575,000</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>1,407,352</u>	<u>1,832,678</u>	<u>2,324,472</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	925,837	917,997	1,000,000
8860	Interest	<u>18,485</u>	<u>25,905</u>	<u>16,800</u>
Total Local Income		944,322	943,902	1,016,800
TOTAL INCOME - ALL SOURCES		<u>944,322</u>	<u>943,902</u>	<u>1,016,800</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>2,351,674</u></u>	<u><u>2,776,580</u></u>	<u><u>3,341,272</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	518,996	424,008	550,000
5800	Other Services- Administrative Fees	-	<u>28,100</u>	<u>30,000</u>
Total Contract Services and Operating Expenses		<u>518,996</u>	<u>452,108</u>	<u>580,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		518,996	452,108	580,000
NET ENDING BALANCE / RESERVES		<u>1,832,678</u>	<u>2,324,472</u>	<u>2,761,272</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>2,351,674</u></u>	<u><u>2,776,580</u></u>	<u><u>3,341,272</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>230,528</u>	<u>251,265</u>	<u>523,232</u>
<u>LOCAL INCOME</u>				
8860	Interest	2,013	3,353	5,000
8980	Contribution from General Fund	<u>396,000</u>	<u>600,000</u>	<u>400,000</u>
Total Local Income		398,013	603,353	405,000
TOTAL INCOME - ALL SOURCES		<u>398,013</u>	<u>603,353</u>	<u>405,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>628,541</u></u>	<u><u>854,618</u></u>	<u><u>928,232</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5400	Insurance	377,276	325,818	300,000
5700	Benefits Paid Claimants			50,000
5800	Other Services - Administrative Fee	-	5,568	5,000
Total Contract Services and Operating Expenses		<u>377,276</u>	<u>331,386</u>	<u>355,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		377,276	331,386	355,000
NET ENDING BALANCE / RESERVES		<u>251,265</u>	<u>523,232</u>	<u>573,232</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>628,541</u></u>	<u><u>854,618</u></u>	<u><u>928,232</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
STUDENT FINANCIAL AID FUND - FUND 74  
INCOME

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		<u>416,030</u>	<u>419,517</u>	<u>420,649</u>
<u>INCOME</u>				
<u>STATE INCOME</u>				
8626	Cal Grants	627,472	856,441	750,000
8627	Full-Time Student Success Grant	<u>136,800</u>	<u>168,600</u>	<u>175,000</u>
Total State Income		764,272	1,025,041	925,000
<u>LOCAL INCOME</u>				
8860	Interest	<u>3,487</u>	<u>1,132</u>	<u>2,900</u>
Total Local Income		3,487	1,132	2,900
TOTAL INCOME - ALL SOURCES		<u>767,759</u>	<u>1,026,173</u>	<u>927,900</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,183,789</u></u>	<u><u>1,445,690</u></u>	<u><u>1,348,549</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74  
 EXPENDITURES

Account Number	Description	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7530	Cal Grants	627,472	856,441	750,000
7627	Full-Time Student Success Grant	<u>136,800</u>	<u>168,600</u>	<u>175,000</u>
Total Other Outgo		764,272	1,025,041	925,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>764,272</u>	<u>1,025,041</u>	<u>925,000</u>
NET ENDING BALANCE / RESERVES		<u>419,517</u>	<u>420,649</u>	<u>423,549</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,183,789</u></u>	<u><u>1,445,690</u></u>	<u><u>1,348,549</u></u>

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

# APPENDIX

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 72 community college districts in the State. This apportionment, designated as the district's total available general revenue is currently received from four sources:

- Enrollment Fees
- Property Tax
- State General Apportionment
- Education Protection Account (EPA)

The amount of enrollment fees, property taxes, and education protection account estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees, property taxes, or education protection account received are higher than originally estimated, the State reduces that district's apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is comprised of sales tax increases which are set to expire at the end of 2016 and income tax increases set to expire at the end of 2018. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed on the basis of three factors:

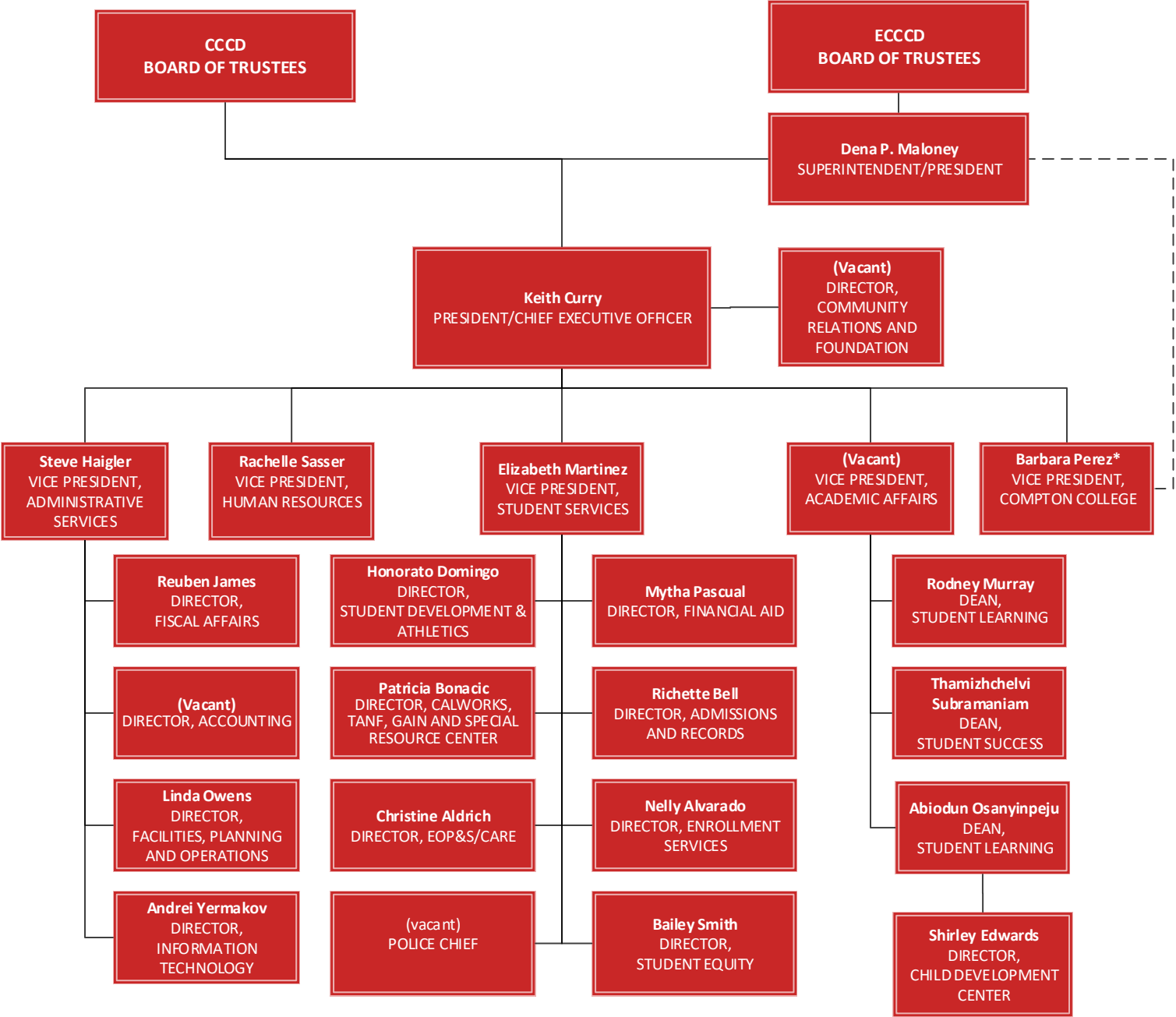
- Base Funding (basic allocation);
- Credit FTES Revenues;
- Non-Credit FTES Revenues

Basic allocation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90<sup>th</sup> percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA).

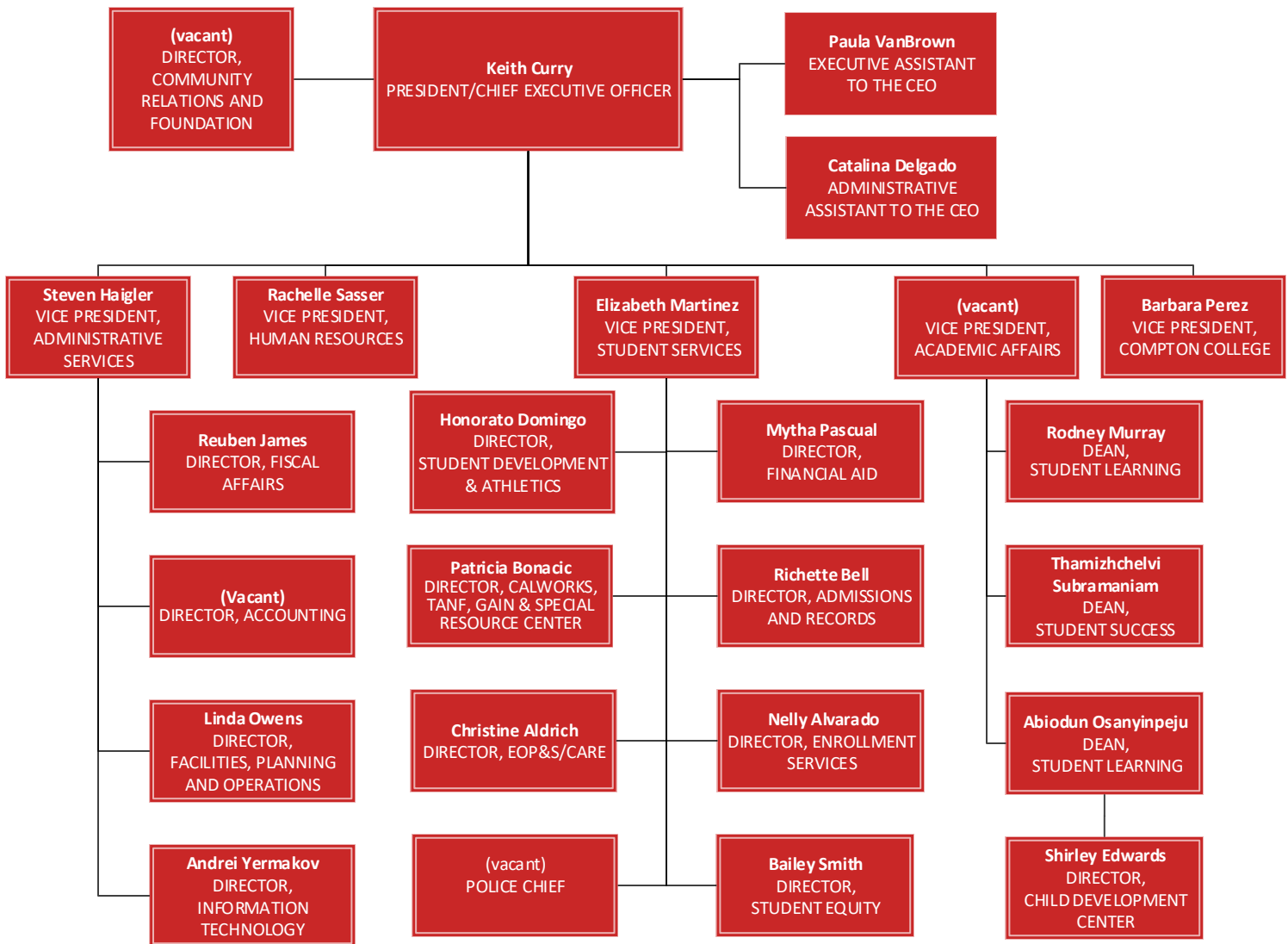
The 2017-2018 base funding rates were budgeted based on \$5,005.68 for Credit FTES and \$3,010.06 for Non-credit FTES. The Base Revenue for 2017-2018 was computed based on 6037 credit FTES and 23 non-credit FTES. Estimated COLA is included in this budget at 1.56%.

# CCCD/ECCD CEC 2017-2018 Organizational Structure



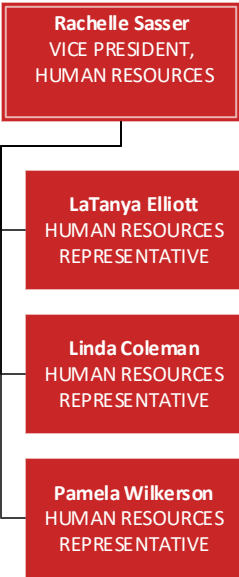
\*Will oversee Academic Affairs until position is filled

# President/Chief Executive Officer



\* Administrator on Loan from El Camino College

# Human Resources

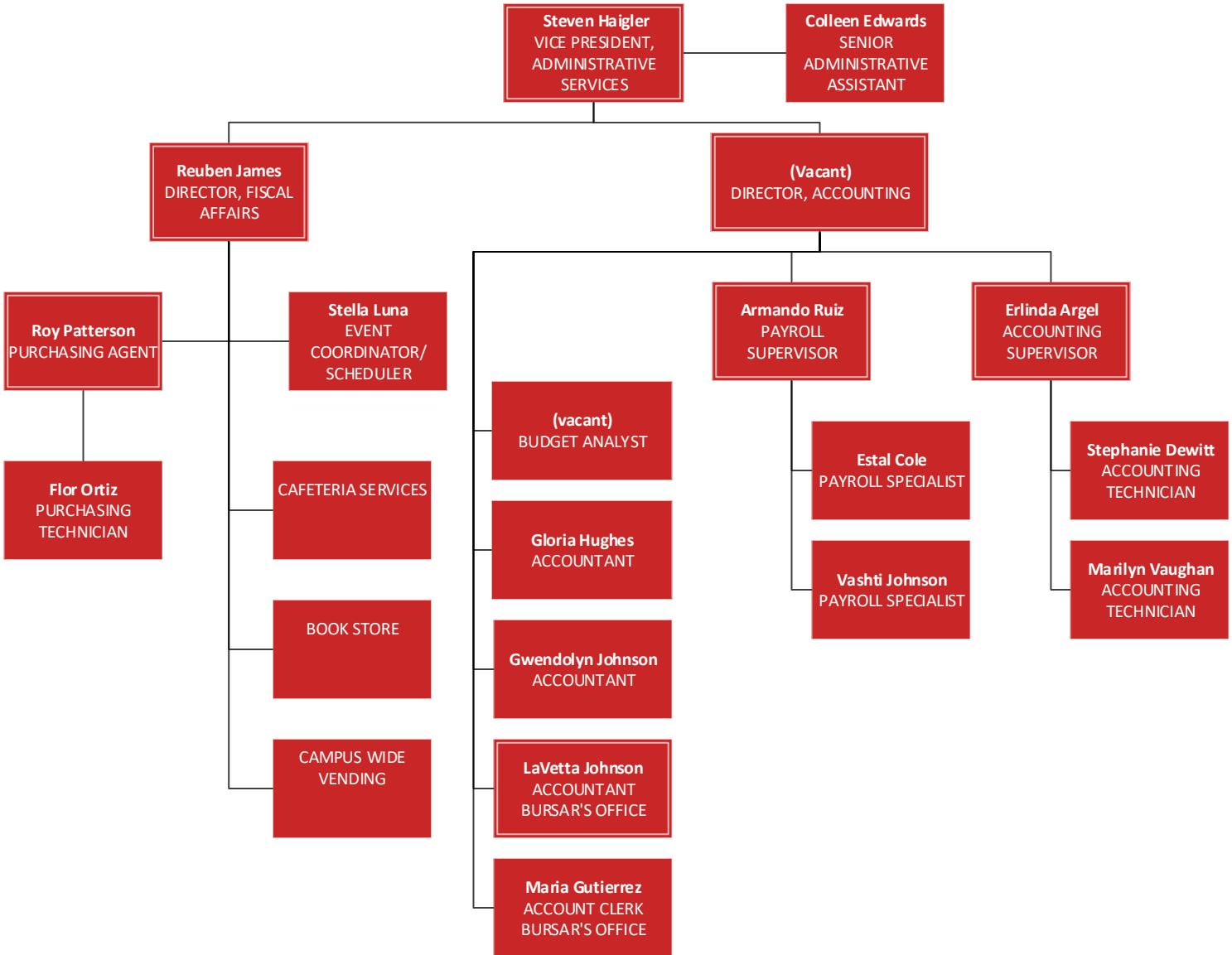




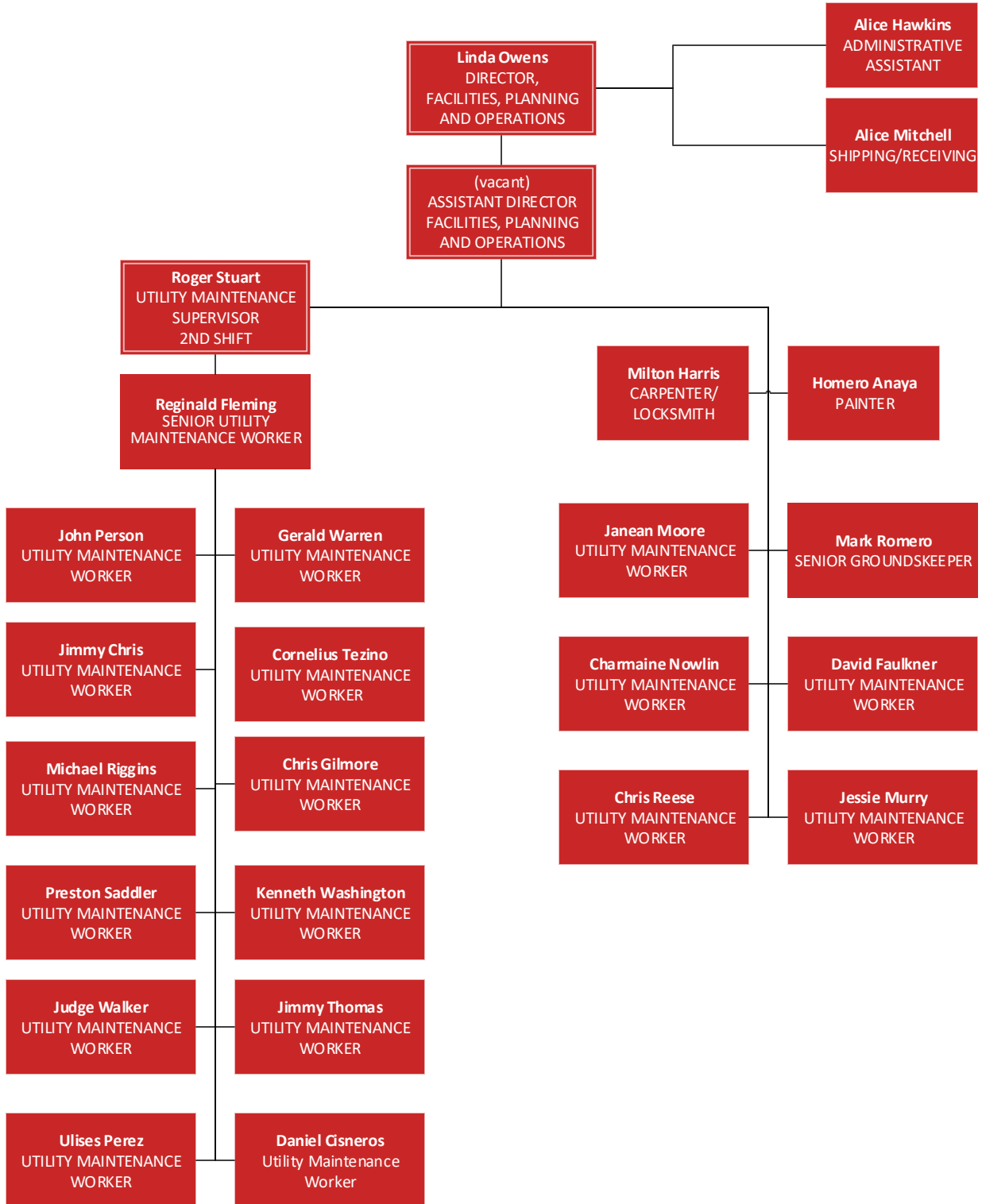
# Personnel Commission



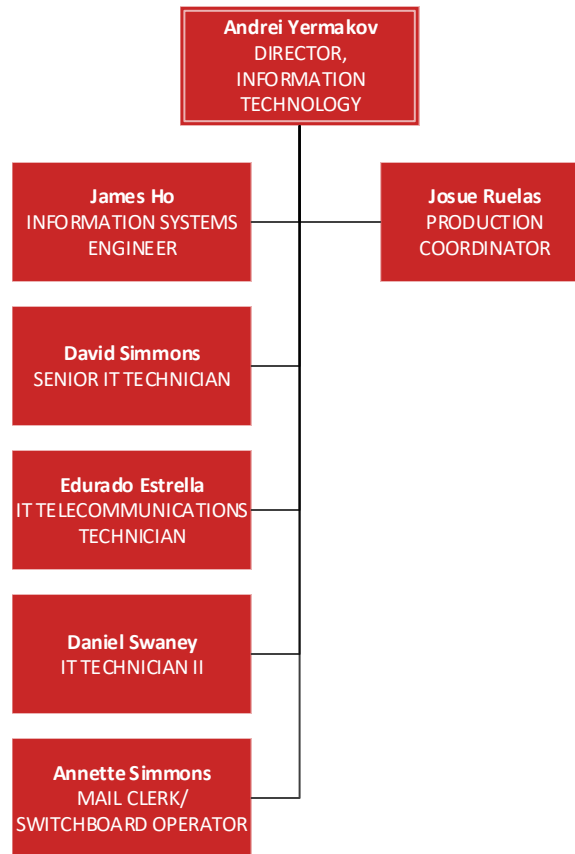
# Business Services



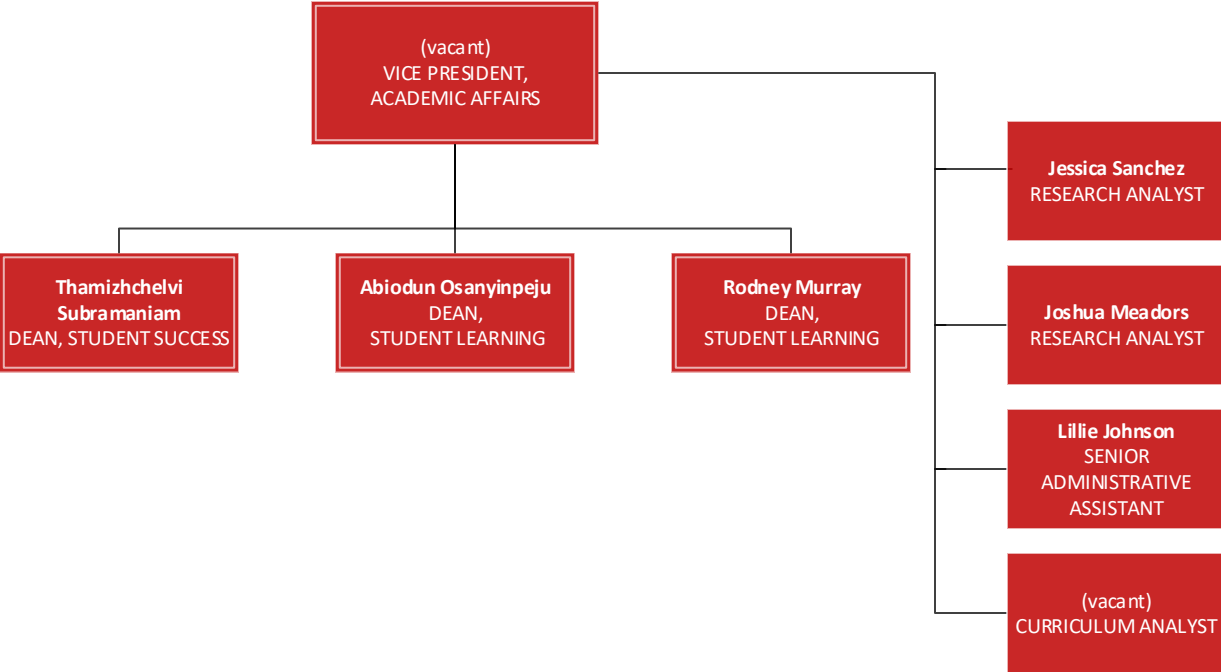
# Maintenance and Operations



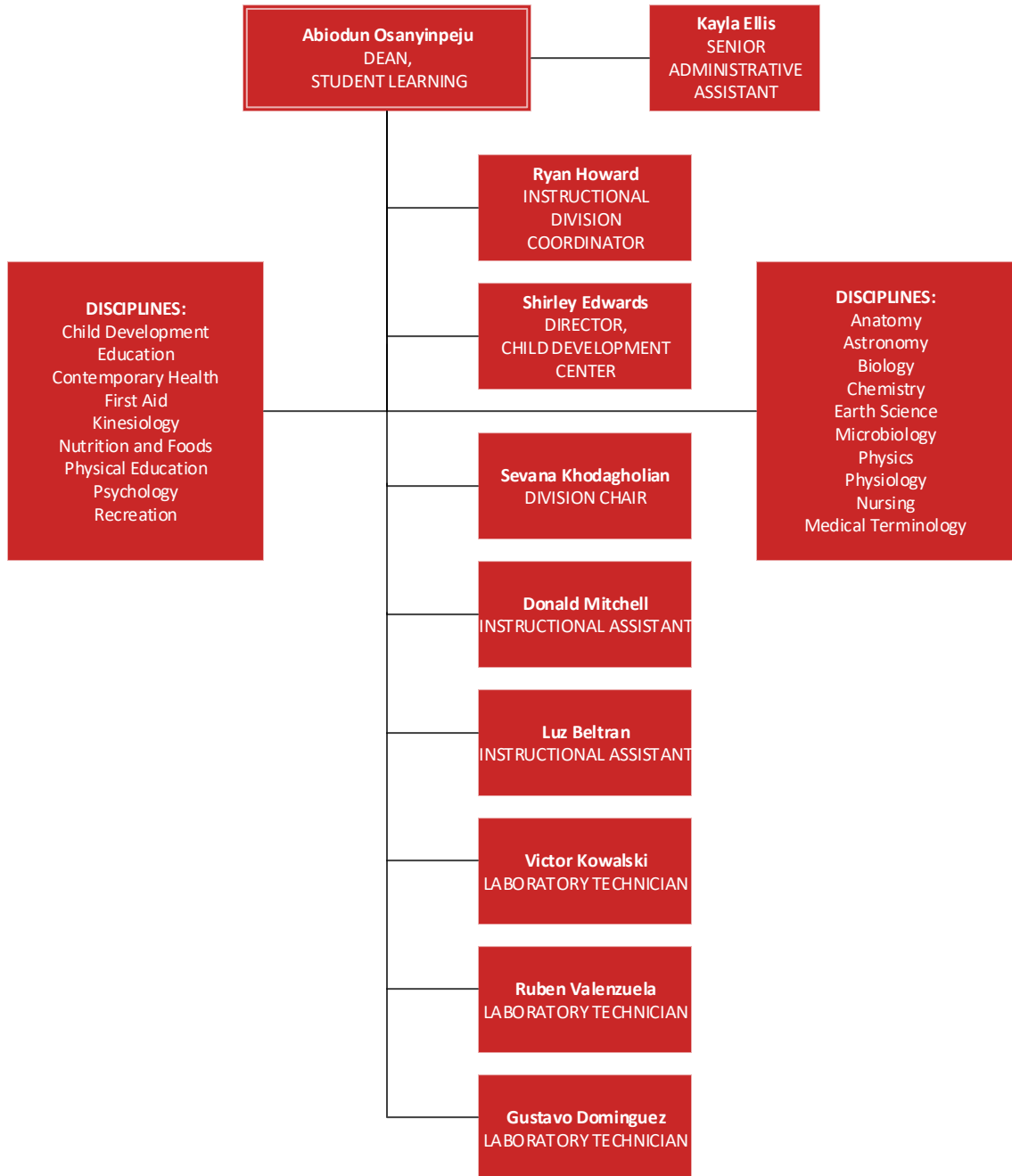
# Management Information Systems



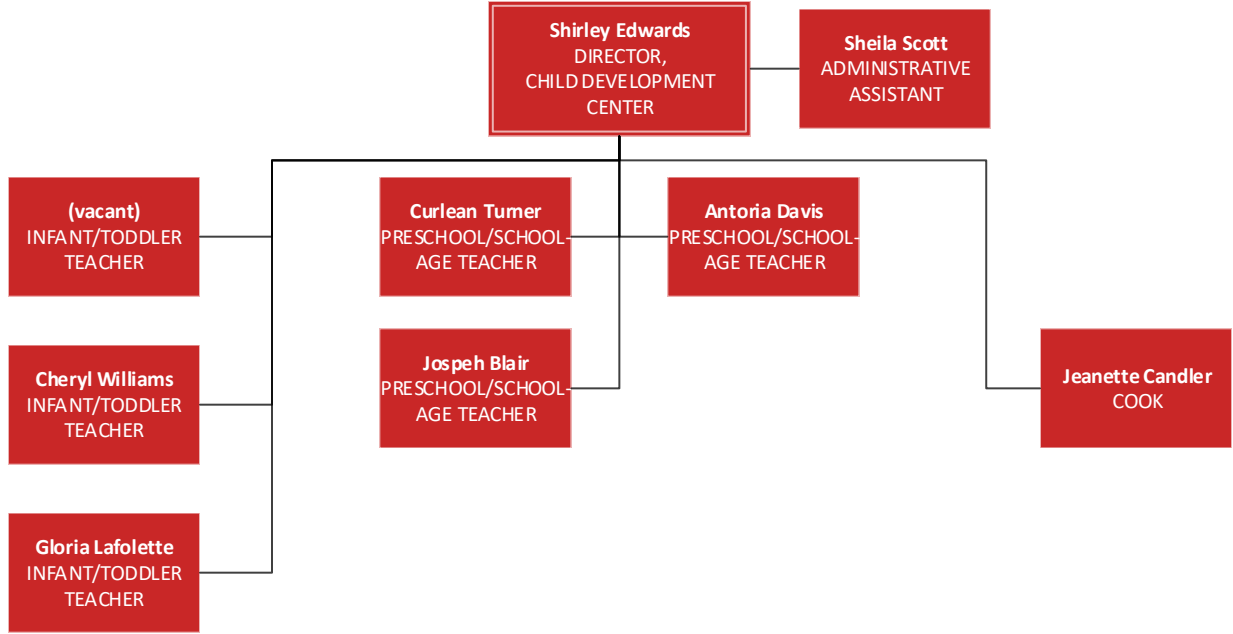
# Academic Affairs



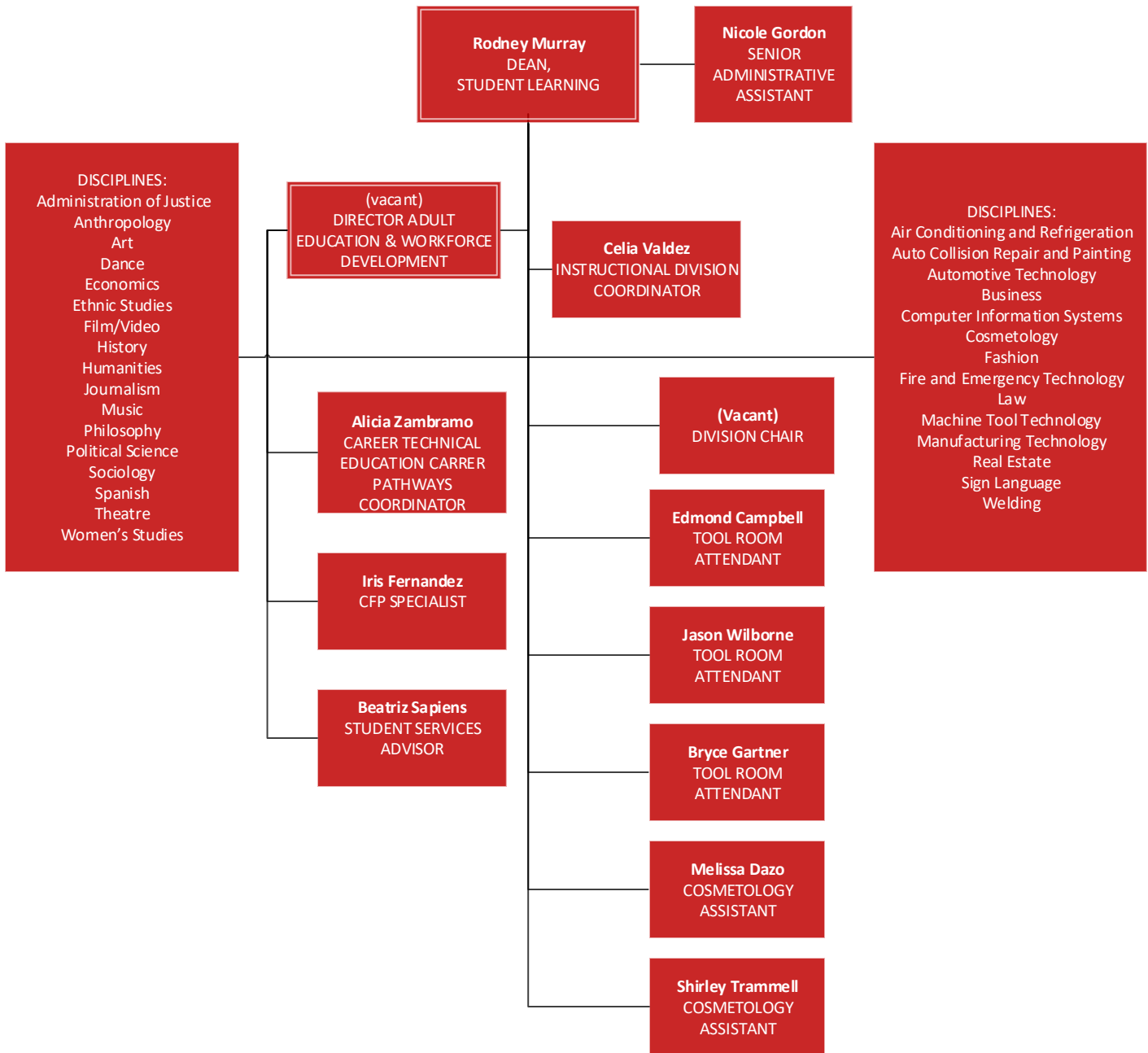
# Division I



# Child Development Center

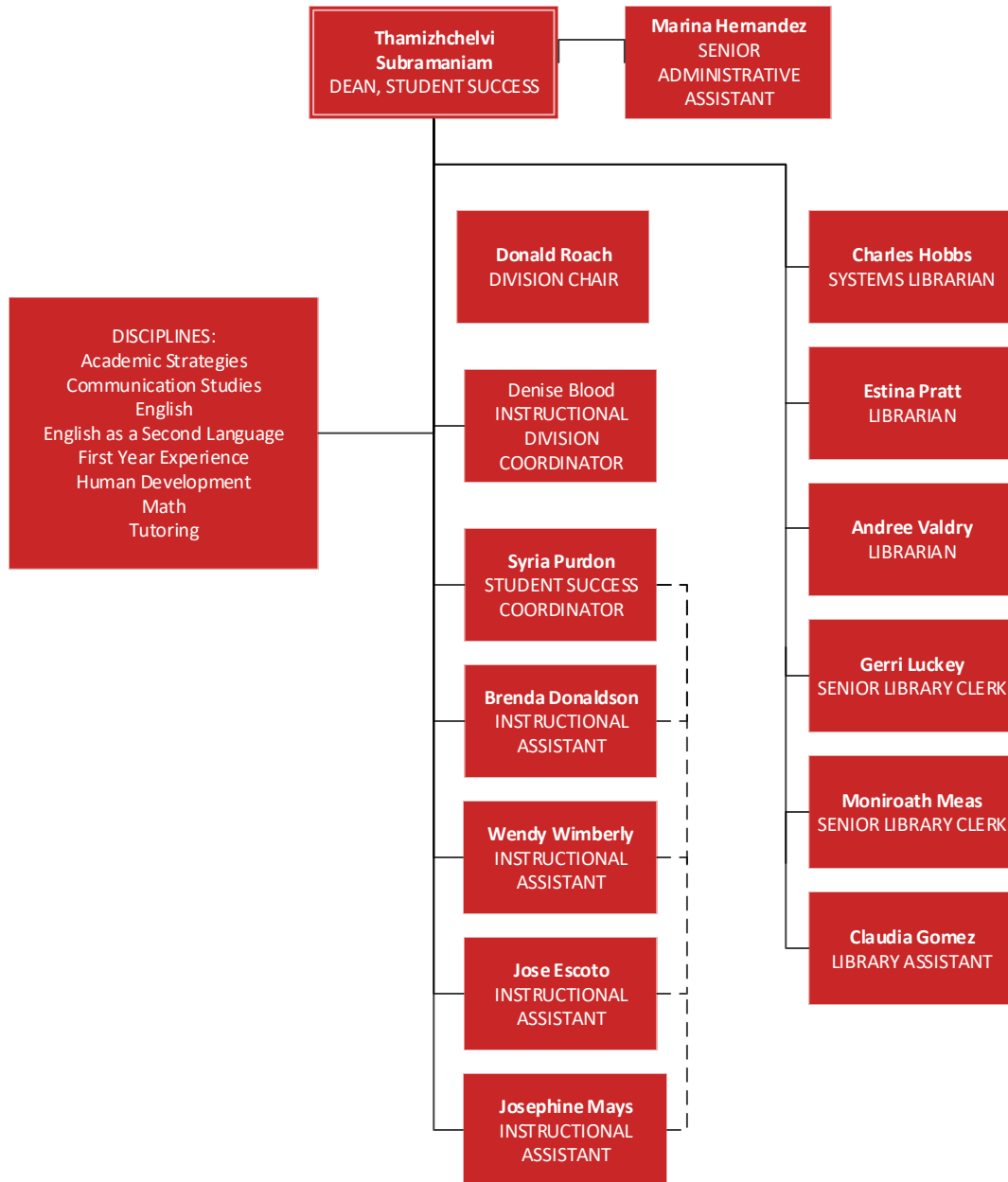


# Division II

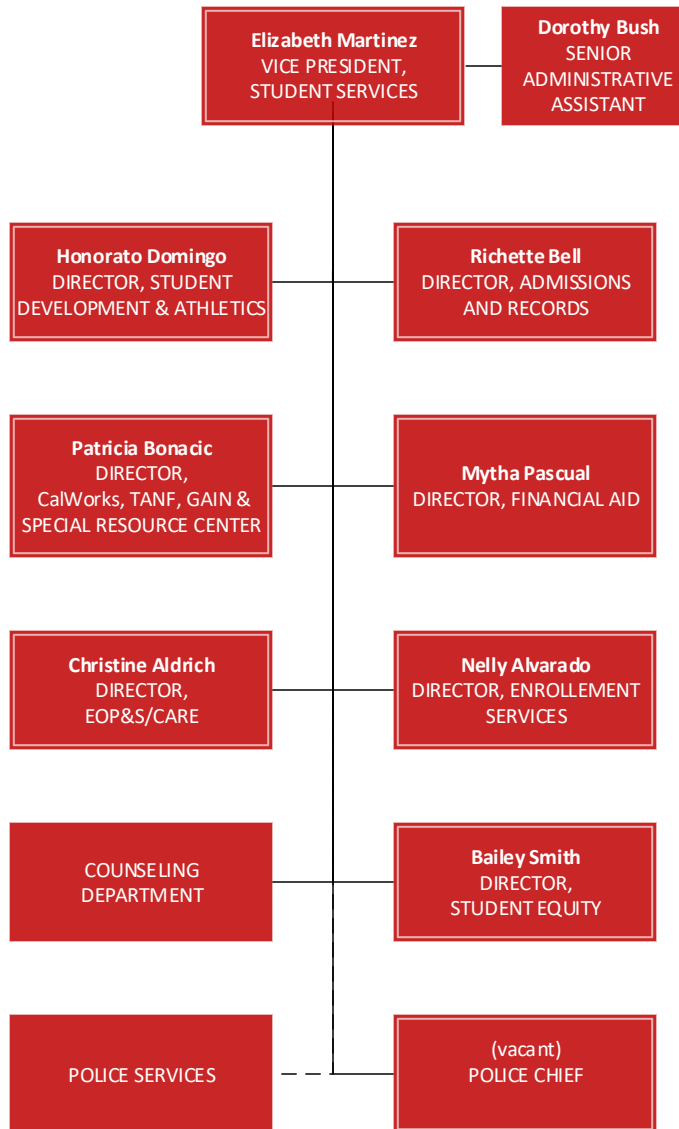




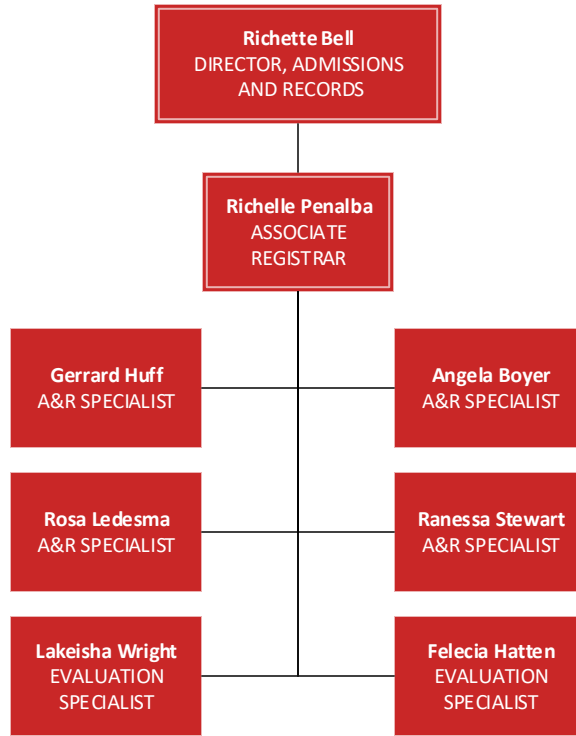
# Division III



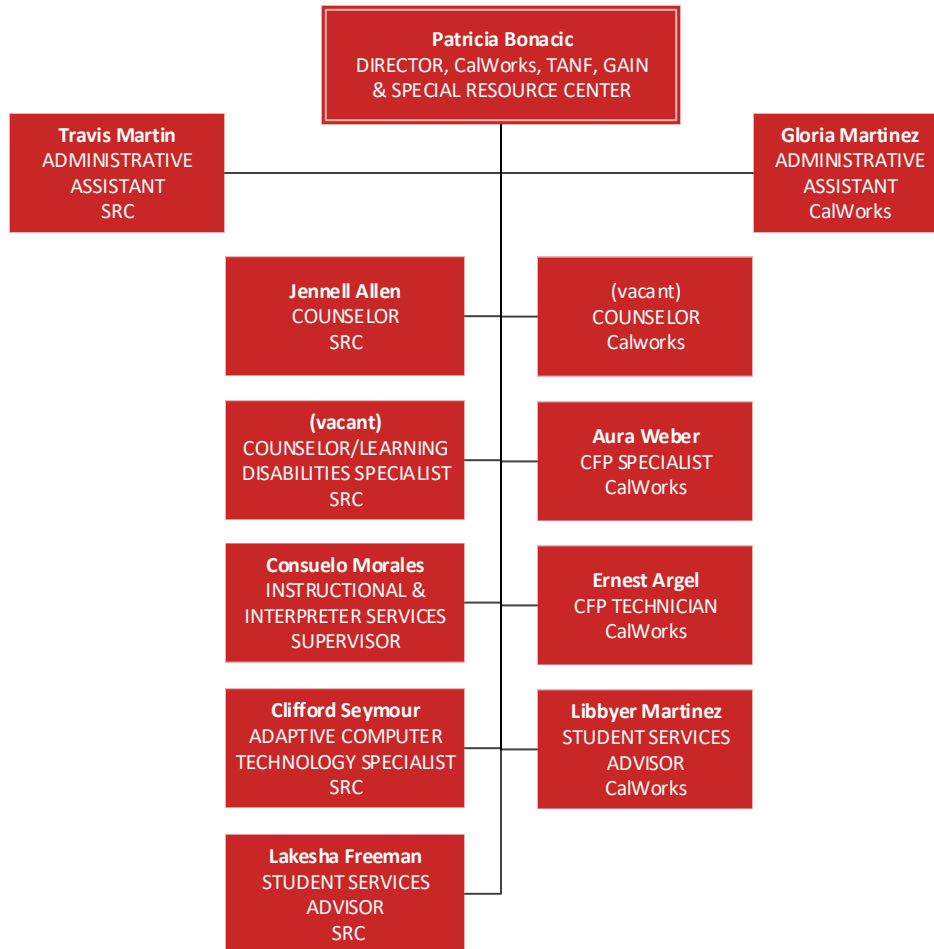
# Student Services



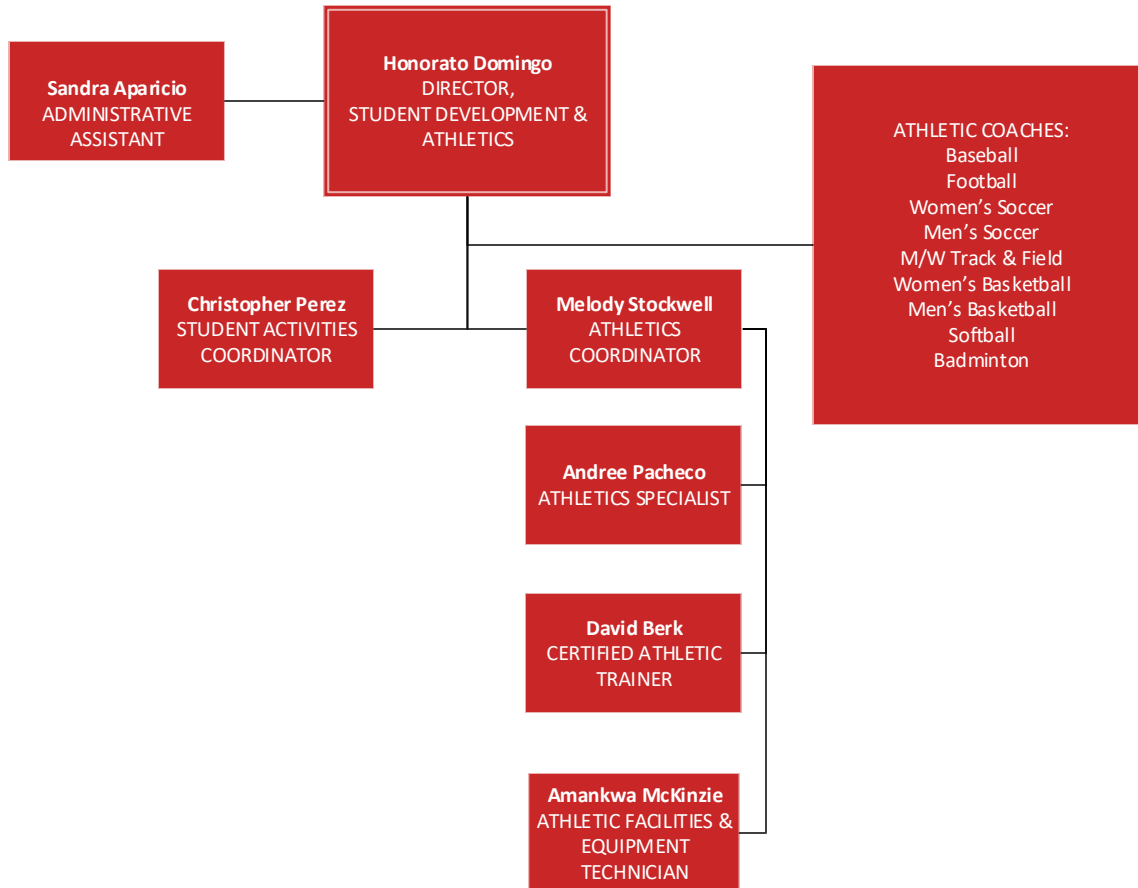
# Admissions & Records



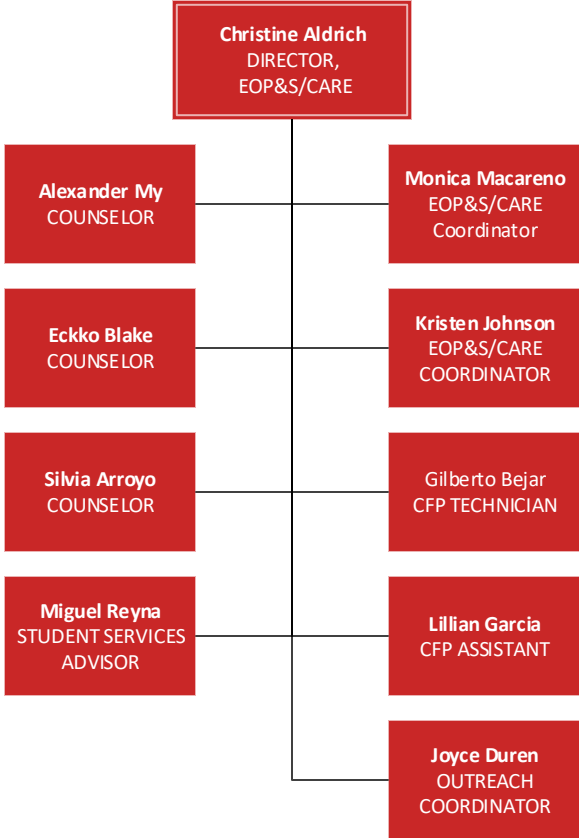
# CalWorks, TANF, GAIN & Special Resource Center



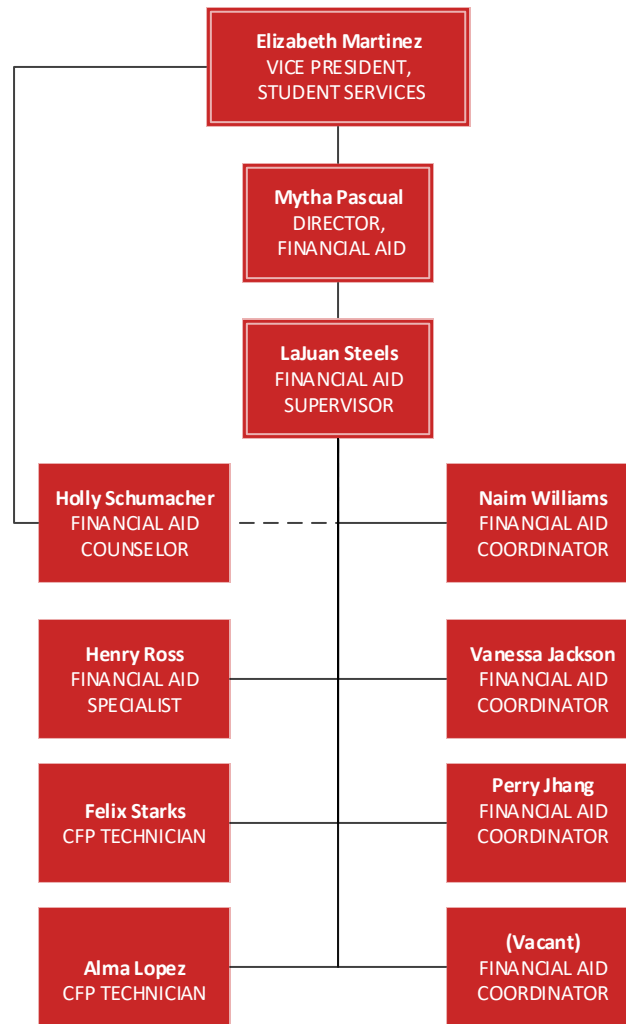
# Student Development & Athletics



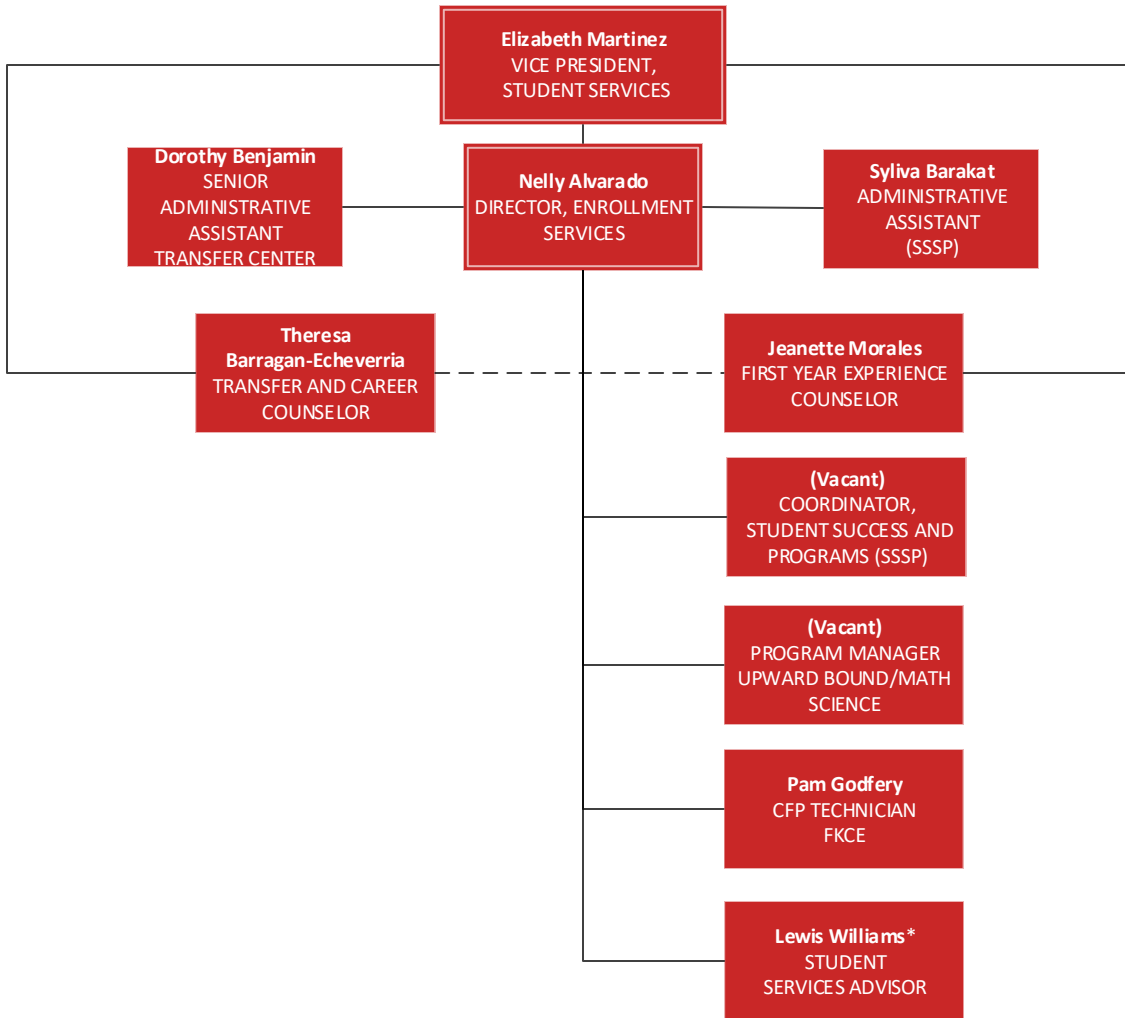
# EOP&S /CARE



# Financial Aid



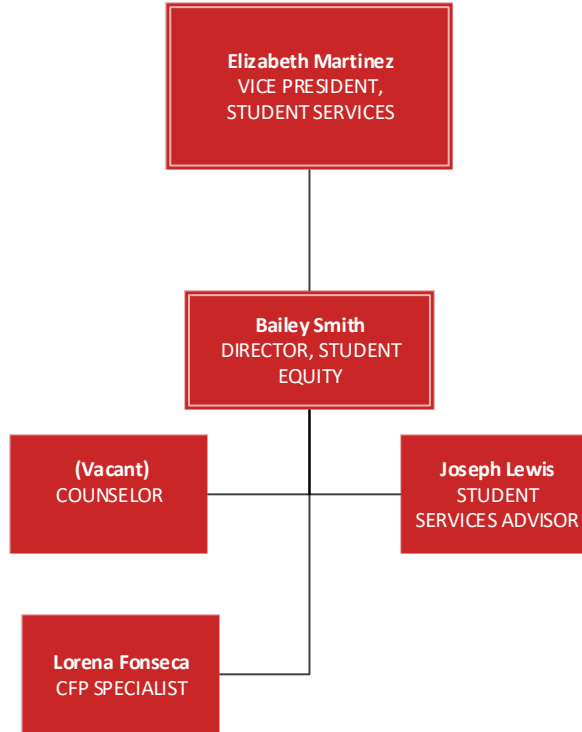
# Enrollment Services



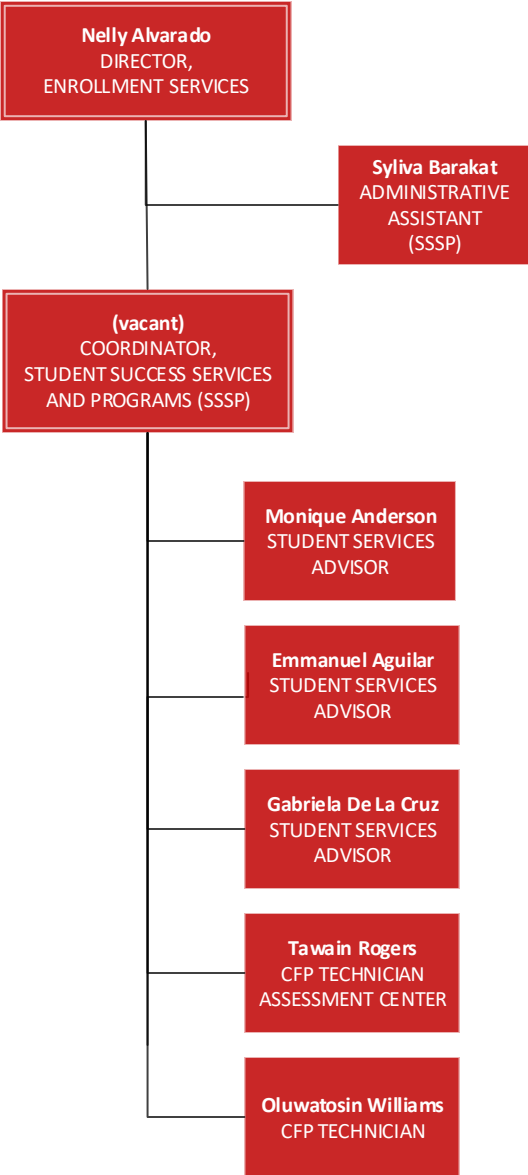
\* Funded via Student Equity



# Student Equity



# Student Success & Support Programs



# TRIO Programs

**(Vacant)**  
PROGRAM MANAGER UPWARD BOUND/  
MATH SCIENCE



**(vacant)**  
UPWARD BOUND PROGRAM  
SPECIALIST

Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2019-2023 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2017-18	Delta Building Renovation for Police	\$3,800,000
2018-19	Instructional Building 1 Replacement	\$17,792,000
2019-20	MIS Building Renovation	\$7,400,000
2020-21	Student Services/Administration Project	\$20,384,000
2021-22	Instructional Building 2 Replacement	\$25,591,000



## Compton Community College District Enrollment Fees

Final Budget – FY2018

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1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree Eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum
2012-18	\$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	57.31%	\$76,209
2017	30.0	N/A***	N/A***	N/A

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

\*\* Based on second period apportionment report.

\*\*\* Obligation for Fall 2017 has not been determined yet.

N/A Not Available

Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</u>
<b>2013-2014</b>		
	<b>Goal</b>	<b>Actual</b>
Summer 13	627	614
Fall 13-Spring 14	5,433	4,942
Summer 14 (Transferred to fiscal year 2013-2014) <sup>[1]</sup>	0	504
Total	<u>6,060</u>	<u>6,060</u>
<b>2014-2015</b>		
	<b>Goal</b>	<b>Actual</b>
Summer 14	412	312
Fall 14-Spring 15	5,648	4,904
Summer 15	0	0
Total	<u>6,060</u>	<u>5,216</u>
<b>2015-2016</b>		
	<b>Goal</b>	<b>Actual</b>
Summer 15	916	758
Fall 15-Spring 16	5,144	4,678
Summer 16 (Transferred to fiscal year 2015-2016) <sup>[2]</sup>	0	570
Total	<u>6,060</u>	<u>6,006</u>
<b>2016-2017</b>		
	<b>Goal</b>	<b>Projected</b>
Summer 16	195	190
Fall 16 – Spring 17	5,375	4,931
Summer 17 (Transferred to fiscal year 2016-17)	490	
Total	<u>6,060</u>	<u>5,121</u>
<b>2017-2018</b>		
	<b>Goal</b>	<b>Projected</b>
Summer 17	770	669
Fall 17	2,487	2,287
Winter 18	259	288
Spring 18	2,250	2,221
Summer 18 (Transferred to fiscal year 2017-18) <sup>[3]</sup>	476	736
Total	<u>6,242</u>	<u>6,201</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 6,201 FTES funded enrollment the District borrowed 736 FTES from, the next fiscal year.

COMPTON COMMUNITY COLLEGE DISTRICT  
 2017-2018 FINAL BUDGET  
 50 PERCENT LAW SCHEDULE  
 EDUCATION CODE SECTION (ECS) 84362

Description	2015-2016 Actual	2016-2017 Unaudited	2017-2018 Final Budget
<u>TOTAL FOR ECS 84362, 50% LAW</u>			
INSTRUCTIONAL SALARY COST	13,556,159	16,861,242	17,130,862 *
TOTAL CURRENT EXPENSE OF EDUCATION	<u>26,339,393</u>	<u>32,513,984</u>	<u>34,090,415</u> *
PERCENT of CEE (Instructional Salary Cost/Total CEE)	51.47%	51.86%	50.25% *
<u>AMOUNT REQUIRED TO BE EXPENDED</u>			
50% of CURRENT EXPENSE OF EDUCATION	13,169,697	16,256,992	17,045,208 *
AMOUNT OVER (UNDER) COMPLIANCE	386,463	604,250	85,654 *

\* Amounts based on 2017-2018 budget and are subject to change



# GLOSSARY

## Glossary of Finance Terms

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

**ACCOUNTING** - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

**ALLOCATION** - Division or distribution of resources according to a predetermined plan.

**ALTERNATIVE RETIREMENT PLAN (ARP)** – An option to the STRS and PERS plans available to employees taking a part-time certificated teaching or management position.

**APPORTIONMENT** - Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

**APPROPRIATION** - An allocation of funds made by a legislative or governing body for a specified time and purpose.

**APPROPRIATION FOR CONTINGENCIES** - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

**ASSESSED VALUE** - The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increased is tied to the California Consumer Price Index but may not exceed 2%.

**AUGMENTATIONS** - Augmentation requests should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget.

**AUXILIARY OPERATIONS** - Supportive services and/or specialized programs for the general benefit of the college. The governing board of a community college district may establish auxiliary organizations for the purpose of providing supportive services and specialized programs for the general benefit of its college. Education Code Section 72670 provides examples of entities that may be considered as auxiliary organizations.

**AVERAGE DAILY ATTENDANCE (ADA)** - The student workload unit formerly used as the basis for computation of State support for California Community Colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-Time Equivalent Student (FTES).

**BASE FUNDING** - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the

FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

BASE REVENUE - The district's total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

BASE YEAR - A year to which reference is made when projecting a current condition.

BLOCK GRANT - A fixed sum of money, not linked to enrollment/FTES measures.

BOGW - BOARD OF GOVERNORS Enrollment Fee Waiver – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

BOARD OF GOVERNORS – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

BOARD OF TRUSTEES - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

BOND - A means of long-term debt financing. See General Obligation Bond.

BOOKSTORE FUND - The fund designated to receive the proceeds derived from the district's operation of a community college bookstore (Education Code Section 81676). All necessary expenses, including salaries, wages, and cost of capital improvements for the bookstore may be paid from generated revenue.

BUDGET - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures (ideally, an educational plan expressed in dollars).

BUDGET ACT - The legislative vehicle for the state's budget appropriations. The constitution requires that it be passed by a two-thirds vote of each house and sent to the governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

BUDGETING - The process of allocating available resources among potential activities to achieve the objectives of an organization.

CAFETERIA FUND - The fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria. Costs incurred in the operation and maintenance of such cafeteria are to be paid from this fund.

CAP – A maximum limit.

**CAPITAL PROJECTS FUND** - Capital Projects are projects that involve the acquisition, construction, or maintenance of fixed assets, land, buildings, construction, or equipment.

**CATEGORICAL FUNDS** - Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: funding for the disabled, EOP&S, scheduled maintenance, and matriculation.

**CATEGORICAL PROGRAMS** - Some college revenues are "categorical", as opposed to general purpose revenues, because they can only be used for specific activities. Usually these programs result from grants, contracts, or targeted federal or state legislation.

**CHART OF ACCOUNTS** - A systematic list of accounts applicable to a specific entity.

**CHILD DEVELOPMENT FUND** - The fund designated to account for all revenues for on or from the operation of childcare and redevelopment services.

**COST OF LIVING ADJUSTMENTS (COLA)** - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

**COMPREHENSIVE MASTER PLAN** – see MASTER PLAN

**CONSUMER PRICE INDEX (CPI)** - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**COURSE CLASSIFICATION** - All courses offered by a college are classified by area (examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.

**CURRENT EXPENSE OF EDUCATION (CEE)** - ECS 84362 - The current General Fund operating expenditures excluding expenditures for food services, community services, object classifications, 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

**DEFERRED MAINTENANCE** - Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program. Beginning with the 1997-98 fiscal year, the program is described as scheduled maintenance.

**DEFICIT** – The amount by which a sum of money falls short of the required or expected amount.

**DEFICIT SPENDING** – Spending more than the amount of money received in a given year.

**DISCRETIONARY ACTIVITIES AND EXPENDITURES** – Costs associated with travel, supplies, copier expenses, part-time salaries or other activities in the operation of the College program that are not subject to contractual obligations.

EDUCATION CODE (ED CODE) - The primary body of law which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

EDUCATIONAL PLAN – A chapter in the Master Plan that reviews the operational plans for the next three years of ALL departments, work units and programs within all divisions in all vice presidential areas.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) – In 1992, the State of California began shifting local property tax revenues from cities, counties, and some special districts into funds to support schools and reduce the State general fund cost of education under Proposition 98.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

ENHANCEMENTS – Enhancement requests should be based on needs assessment and/or program review. An enhancement is an increase to the base budget.

ENROLLMENT/FTES CAP - A limit on the number of students (FTES) for which the State will provide funding.

EQUALIZATION - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

EXPENDITURES - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

FIFTY PERCENT LAW - Requires that 50% of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

FULL-TIME EQUIVALENT STUDENT (FTES) - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

FUND BALANCE - The difference between assets and liabilities.

G.O. BOND (GENERAL OBLIGATION BOND) – This financing source requires voter approval. In November of, 2002, local voters approved Measure CC for a total of \$100,000,000. Bond

funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

**GENERAL FUND-RESTRICTED** - The designation "Restricted" is used to account for resources available for the operation and support of the educational program that are specifically restricted by donors or other outside agencies as to their expenditures. Such externally imposed restrictions are contrasted with internally created designations imposed by the governing board. In general, unrestricted moneys can be used for any legal purpose deemed necessary. Restricted moneys are from a specific source which requires that the moneys be used for specific purpose(s).

**GENERAL FUND-UNRESTRICTED** – The designation "Unrestricted" is used to account for resources available for the general purposes of each community college district's operation and support of its educational program. Resources with uses restricted by donors or other outside agencies are accounted for in the General fund Restricted.

**GENERAL RESERVE** - An account to record the reserve which is budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 34/35** – In November 1999, GASB issued Statements No. 34 and 35: "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities, an Amendment of GASB Statement No. 34". GASB 35 specifies the reporting model format and focus of financial statements of state and local governments.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 45** – GASB 45 requires that non-pension benefits for retirees, such as retiree health care, be shown as an accrued liability on the budget, similar to pension benefits. Rather than using pay-as-you-go for retiree benefits,

GASB 45 requires an estimate of the future value of such benefits for its retirees and then calculates an actuarially-derived yearly expense to be shown on its budget. While GASB 45 requires only accrued accounting of retiree benefits, failure to then fund the calculated annual liability may have additional audit and credit consequences.

**INFLATION FACTOR** - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

**INSTRUCTIONAL ACTIVITIES AND EXPENDITURES** – Expenditures for full-time and part-time faculty are considered when determining the costs of instructional activities.

**LOTTERY** - Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils". Lottery income has added about 3% to 4% to community college funding.

**MANDATED COSTS** - College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

**MANDATORY ACTIVITIES AND EXPENDITURES** – Costs from all full-time salaries and benefits (other than those directly related to instruction), contractual obligations, and operational requirements such as utilities, housekeeping, telephones, and trash removal are considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

**MARGINAL FUNDING** - A procedure whereby the gain or loss in funds for growth or decline in FTES is computed at a rate which is less than the average revenue per FTES.

**MASTER PLAN** - (sometimes called the Educational and Facilities Master Plan) – a written plan that results from a process by which the college assesses the needs of its educational service area and assures that all of its educational operations, facilities and other resources are effectively directed toward meeting those needs. A master plan includes chapters on the following: strategic plan, educational plan, technology plan, facilities plan, staffing plan, and resource plan.

**NON-CREDIT FTES** - FTES earned in non-credit courses, generally adult education.

**NON-RESIDENT FEES** - Students who have not been legal residents of the State of California for one year must pay non-resident fees to attend community colleges. These fees, which are set by the Board annually in accordance with State regulations, are currently \$160 per unit (2006-07).

**OBJECT** - Expenditure classification category of an item or a service purchased.

**OTHER TRUST AND AGENCY FUNDS** - Other Trust and Agency Funds are used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. Expendable trusts are established when the principal may be expended or disbursed. Such funds may be established and maintained in the appropriate county treasury or, as an alternative, the governing board may establish a bank account for each fund.

**PLANNING AND BUDGETING COMMITTEE (PBC)** - This committee serves as the steering committee for campus wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the college. The PBC makes recommendations to the president on all planning and budgeting issues and reports all committee activities to the campus community.

**PER CAPITA PERSONAL INCOME** - Income before taxes as estimated by the U.S. Department of Commerce.

**PARTNERSHIP FOR EXCELLENCE (PFE)** – In 1998, the State enhanced the community college budget on an FTES basis to be used to meet goals established for 2005-06 in 5 areas. Annual reports are submitted to the Board of Governors. Ed Code Section 84754 will sunset January 1, 2005.

**PROGRAM-BASED FUNDING** - A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

PROPERTY OWNERS' TAX RELIEF - Residential property owners who occupy their own homes receive a property tax credit in California. As this results in reduced property tax revenues for tax-supported agencies such as community colleges, the State uses parts of its general revenues to cover the loss to the colleges.

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

PROPOSITION 13 - An initiative amendment passed in June 1978, adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-third vote to change existing or levy other new taxes.

RESERVE - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

RESERVE FOR CONTINGENCIES – Funds set aside for a future emergency; a possibility that must be prepared against.

RESTRICTED FUNDS - Money which must be spent for a specific purpose either by law or by local board action.

REVENUE - Income from all sources.

REVENUE LIMIT - The specific amount of student enrollment fees, state and local taxes a college district may receive per pupil for its general education program. Annual increases are determined by Proposition 98 formula or the Legislature.

SCHEDULED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching State funds are available to districts which establish a scheduled maintenance program. Prior to the 1997-98 fiscal year, the program was described as deferred maintenance.

SELF-INSURANCE FUNDS - (Education Code Section 81602) Funds designated to account for income and expenditures of self-insurance programs. This fund is maintained in the County treasury and used to provide for payments on deductible types of insurance policies and on losses or payments due to non-insured perils.

The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.



Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.

The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.

**SHORTFALL** - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SPLIT ROLL** - A system for taxing business and industrial property at a different rate from individual homeowners.

**STATE APPORTIONMENT** - An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

**STRATEGIC PLANNING** – A proactive, future-oriented process that includes external analyses designed to determine the needs of the service area, and internal analyses designed to assess the college's ability to meet those needs; focus is on the next three to five years.

**STUDENT FINANCIAL AID FUNDS** - Funds designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district-matching share of payments to students.

**SUBVENTIONS** - Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example, to compensate for loss of funds due to tax exemptions.

**SUNSET** - The termination of the regulations for a categorical program or regulation.

**TIDELANDS OIL REVENUES** - Money from oil on state-owned lands. When available, some of the revenues are appropriated for community college capital outlay needs.

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

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

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

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