



Compton Community College District 2020-2021 Tentative Budget Assumptions

The following 2020-2021 Tentative Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2020-2021 Compton Community College District Tentative Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, Governor's May Revision, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$14,897,702** (2020 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$37,480,000**
- C. Budget the General State Apportionment based on generation of **5,980** FTES.
- D. Offering **1,381** sections for the 2020-2021 year.
- E. No funding for Cost of Living Adjustment (Governor's May Revision).
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$577,000** (Estimate based on annualized 2020 actual costs).
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 20.70% and State Teachers Employee Retirement System (STRS) at 16.15% (Chancellor's Office Analysis of the Governor's May Revision).
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
 - 1. EOPS/CARE Guided Pathway Counselor – Restricted General Fund
 - 2. Heating, Ventilation, and Air Conditioning (HVAC)
 - 3. Nursing Instructor (3 Positions)
 - 4. Special Resource Center Guided Pathways Counselor
- J. Budget to fill the following full-time classified positions:
 - 1. Police Officer (5 Positions)
- K. Budget to fill the following full-time management positions:
 - 1. Associate Dean of Nursing – Restricted General Fund
 - 2. Distance Education Manager – Restricted General Fund
- L. Budget for the following one-time Augmentations/Enhancements (\$150,000):
 - 1. Enrollment Management Plan (\$50,000)
 - 2. Budget Augmentations and Enhancements (\$100,000)
- M. Budget for Line of Credit debt expense (\$1,181,841)
- N. Budget for the Other Postemployment Benefit (OPEB) contribution of \$250,000.
- O. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.
- P. Budget for the Compton Community College District Board of Trustees Elections (\$145,000).
- Q. Reserve the following expenditures from the ending balance (\$3,750,000):

5/25/20



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1. Compton College Enterprise Resource Planning System (\$3,000,000)
 2. Compton Community College District Personnel Commission (\$400,000)
 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- R. Budget for an inter-fund transfer out:
1. Transfer \$400,000 from the Workers Compensation Fund to the Property & Liability Fund to pay cost of property and liability insurance.

To be presented to the Planning and Budget Committee on Tuesday, May 26, 2020 and the Consultative Council on Wednesday, May 27, 2020.

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		12,589,823	12,596,822	14,897,702
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>12,589,823</u>	<u>12,596,822</u>	<u>14,897,702</u>
 <u>REVENUE</u>				
<u>STATE REVENUE</u>				
8610	Principal Apportionment	25,740,595	26,177,836	23,167,000
8606	Part-Time Faculty Apportionment	146,385	170,000	132,000
8612	Prior Year Apportionment Correction	(302,512)	-	-
8614	Enrollment Fee Administration	72,641	80,000	60,000
8620	Full Time Faculty Apportionment	265,630	-	239,000
8630	Education Protection Account Funds	5,851,308	5,252,000	4,682,000
8670	State Tax Subventions	12,259	27,000	12,000
8680	Lottery Funds	708,543	757,010	780,000
8690	On behalf contribution to STRS	1,068,310	1,068,310	1,068,000
8690	Other State Revenue	54,675	-	40,000
8691	Mandated Block Grant	<u>171,870</u>	<u>288,000</u>	<u>172,000</u>
Total State Revenue		33,789,704	34,046,456	30,352,000

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
	<u>LOCAL REVENUE</u>			
8810	Educational Revenue Augmentation			
8811	District Taxes - Secured Roll	4,559,662	4,513,490	4,468,000
8812	District Taxes - Supplemental	125,044	132,000	125,000
8813	District Taxes - Unsecured Roll	70,722	70,000	71,000
8816	District Taxes - Prior Years	132,420	152,000	110,000
8818	Redevelopment Increment	112,633	30,000	100,000
8819	Redevelopment Agency Funds	138,479	175,000	125,000
8830	Contract Services	13,694	15,000	15,000
8830	Sales and Commissions	62,989	-	70,000
8850	Rentals and Leases	27,050	28,000	28,000
8860	Interest and Investment Income	176,383	125,000	130,000
8874	Enrollment Fees (net of BFAP)	1,299,578	1,300,000	1,170,000
8879	Transcript Fees	700	7,500	1,000
8880	Non-Resident Tuition	77,351	45,000	45,000
8885	Non-Resident Tuition-Out of Country	-	10,000	10,000
8890	Other Local Revenues	595,584	400,000	600,000
8892	Redevelopment Agency Asset	35,715	25,000	30,000
8893	Miscellaneous Income	42,626	-	-
8895	Indirect Cost	30,000	-	30,000
	Total Local Revenue	<u>7,500,630</u>	<u>7,027,990</u>	<u>7,128,000</u>
	<u>INCOMING TRANSFERS</u>			
8895	Contributions from Other Funds	2,500,000	-	-
	Total Incoming Transfers	<u>2,500,000</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE - ALL SOURCES	<u>43,790,334</u>	<u>41,074,446</u>	<u>37,480,000</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>56,380,157</u>	<u>53,671,268</u>	<u>52,377,702</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
	<u>ACADEMIC SALARIES</u>			
1100	Regular Schedule, Teaching	6,572,772	7,536,360	6,426,881
1200	Regular Schedule, Non-Teaching	3,219,910	3,228,140	3,338,820
1300	Other Schedule, Teaching	3,632,168	3,574,630	3,676,880
1400	Other Schedule, Non-Teaching	315,062	330,960	353,580
Total Academic Salaries		<u>13,739,912</u>	<u>14,670,090</u>	<u>13,796,161</u>
	<u>CLASSIFIED SALARIES</u>			
2100	Full Time	6,079,621	6,739,030	6,970,439
2200	Instructional Aides, Regular	682,998	682,130	746,360
2300	Student Help, Hourly and Overtime	686,356	789,340	552,280
2400	Instructional Aides, Other	163,665	166,000	96,230
Total Classified Salaries		<u>7,612,640</u>	<u>8,376,500</u>	<u>8,365,309</u>
	<u>STAFF BENEFITS</u>			
3100	State Teachers' Retirement	2,854,098	4,165,930	2,228,080
3200	Public Employees' Retirement	1,771,885	1,958,600	1,617,297
3300	Social Security - OASDI/Medicare	813,263	845,570	1,011,240
3400	Health and Welfare - Medical	6,433,406	4,132,520	3,331,165
3500	Unemployment Insurance	10,560	11,160	11,960
3600	Workers' Compensation Insurance	805,955	808,710	883,830
3700	Cash in Lieu of Insurance	248,317	221,580	217,790
3900	Retiree Benefits	57,200	57,200	57,200
Total Staff Benefits		<u>12,994,684</u>	<u>12,201,270</u>	<u>9,358,562</u>
	<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4300	Instructional Supplies	240,065	226,300	100,000
4400	Repairs and Supplies	56,207	72,880	66,960
4500-4700	Non-Instructional Supplies/Other	561,693	583,530	610,410
Total Books, Supplies and Materials		<u>857,965</u>	<u>882,710</u>	<u>777,370</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	902,870	495,160	823,750
5200	Travel, Conference and Training	177,623	256,100	156,220
5300	Dues and Memberships	47,282	87,740	80,900
5400	Insurance	92,840	96,500	96,500
5500	Utilities and Housekeeping Services	1,168,130	1,185,420	1,179,020
5600	Contracts, Rentals, and Repairs	1,349,675	1,341,580	1,528,180
5700	Legal, Elections, and Audit Expense	266,535	299,100	444,100
5800	Other Services, Postage, Advertising	693,982	935,010	694,600
5900	Miscellaneous	1,000	70,500	70,500
Total Contract Services and Operating Expenses		<u>4,699,937</u>	<u>4,767,110</u>	<u>5,073,770</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	18,500	18,500
6300	Library Books	33,346	49,130	47,600
6400	Equipment	137,130	237,440	170,083
Total Capital Outlay		<u>170,476</u>	<u>305,070</u>	<u>236,183</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,181,841	1,181,850	1,181,850
7300	Interfund Transfer	150,000	150,000	-
7600	Other Student Aid	75,000	75,000	75,000
Total Other Outgo		<u>1,406,841</u>	<u>1,406,850</u>	<u>1,256,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>41,482,455</u>	<u>42,609,600</u>	<u>38,864,205</u>
RESERVE FOR COMPTON COLLEGE ERP		2,500,000	2,500,000	3,000,000
RESERVE FOR PERSONNEL COMMISSION		300,000	300,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>3,150,000</u>	<u>3,150,000</u>	<u>3,750,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>11,747,702</u>	<u>7,911,668</u>	<u>9,763,497</u>
TOTAL ENDING BALANCE / RESERVES		14,897,702	11,061,668	13,513,497
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>56,380,157</u></u>	<u><u>53,671,268</u></u>	<u><u>52,377,702</u></u>