

# **FINAL BUDGET**

**Fiscal Year 2018-2019**

## **COMPTON COMMUNITY COLLEGE DISTRICT**



# **Compton Community College District 2018-2019 Final Budget**

Submitted by:

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

To the:

**Board of Trustees**

**September 11, 2018**



# Compton Community College District Table of Contents

Final Budget-FY 2019

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President/Chief Executive Officer’s Message .....	i
Budget Summary .....	1
General Information	
Financial and Budget Policies.....	4
Planning and Budget Committee Responsibilities .....	7
2018-2019 Budget Assumptions.....	8
Financial Information	
General Fund – Unrestricted .....	10
General Fund – Restricted .....	14
Line of Credit Fund .....	18
Compton Recovery Fund.....	20
Child Development Fund .....	22
Capital Outlay Fund .....	24
Workers’ Compensation Self Insurance Fund .....	26
Property & Liability Self Insurance Fund.....	27
Student Financial Aid Fund .....	28
General Obligation Bond Fund Series 2012C .....	30
General Obligation Bond Fund Series 2013D .....	32
Appendix	
Base Revenue .....	35
Organizational Structure .....	36
Five-Year Capital Construction Plan .....	60
Enrollment Fees.....	61
Full-Time Faculty Obligation .....	62
Five-Year FTES Trend and Projections .....	63
50 Percent Law Schedule .....	64
Glossary.....	65



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

August 28, 2018

Board of Trustees  
Compton Community College District

The proposed 2018-2019 Compton Community College District Final Budget is submitted for your review and approval. The Compton District Budget Final Book includes the 2018-2019 budgets for all funds and other important information. The 2018-2019 Compton District Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

The 2018-2019 Compton District Final Budget was developed to achieve our 5,980 Full-Time Equivalent Students (FTES) goal. Compton College will offer 1,522 course sections to meet our FTES goal. The 2018-2019 Compton District Final Budget includes a Cost of Living Adjustment (COLA) of 2.71%; filling eleven faculty positions, three classified positions, and four management positions; future funding for the Compton College Enterprise Resource Planning system cost of 2,550,000; future funding for the Fire Academy program at the Compton College of \$350,000; and the future cost associated with the Compton District Personnel Commission of \$200,000. Finally, the 2018-2019 Compton District Final Budget includes the following expenses to address Compton District's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$750,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$700,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,181,841.

The proposed 2018-2019 Compton District Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed Compton District Final Budget will be available for inspection beginning August 29, 2018 in the Office of the President/CEO and online at [www.district.compton.edu/district\\_budget/index.asp](http://www.district.compton.edu/district_budget/index.asp).

The Public Hearing and your adoption of the 2018-2019 Compton District Final Budget is scheduled for Tuesday, September 11, 2018 at 5:00 p.m. in the Boardroom.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Keith Curry', is written over a light blue circular stamp.

Keith Curry  
President/CEO



Budget Summary

**Balanced Budget**

The budget is balanced utilizing revenues and fund balance to cover expenditures.

**Integrated Planning and Budgeting**

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2018-2019 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, 114 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:**

Since 2011, the state has made significant investments in the CCCs with overall growth of \$2.6 billion Proposition 98 General Fund. The state has also made targeted investments to improve student success. This has included \$285 million for Student Success and Support Program, which has provided educational planning services for matriculated students, and \$155 million to mitigate disproportionate impacts on access and achievement in the underrepresented groups. The budget integrates these programs and the Student Success for Basic Skills Program to give districts enhanced flexibility to support students, eliminate equity gaps, support implementation of guided pathways programs. Supported by the \$150 million one-time fundings in the 2017 Budget,



colleges are currently developing and implementing guided pathways programs focused on creating clear pathways for students to complete their degrees.

The budget builds on the reforms and investments of the past several years to further accelerate improvements in student success. Today, less than half of the community colleges students complete their programs or transfer within six years. Further, only 42% of Latino students and 37 percent of African American students complete a certificate, a degree or transfer within six years. A decades-old community college apportionment formula- which has base funding on the number of students enrolled at a particular point in time- is not the most effective way for community colleges to reach their student success goals and close the achievement gap. Instead, the Budget adopts a new student-centered funding formula that provides funding to districts based on additional factors include the number of low-income students enrolled and the number of students who meet specified student success metrics, including completion of a degree or certificate. The formula will be implemented over the next three years. Core features of the funding formula include the following:

- Formula Structure and Transition- In 2018-19, 70 percent of the funding will be distributed based on enrollment, 20 percent based on low-income measures and 10 percent based on success metrics.
- Hold Harmless Provision- For the next three years no district will receive less than they received in 2017-18.
- Advisory committee-Corresponding with the implementation of the funding formula, an advisory committee will be established to monitor the implementation and report back to the legislature.

### Supporting Workforce and Adult Education Programs

The state has made significant investments to advance workforce training and adult education. The Strong Workforce Program, created in 2016-17, provides \$248 million to expand the availability of career technical education programs.

### Notable Budget Adjustments

- Student-Focused Funding Formula - Increase of \$522.8 million Prop 98 Funds which includes the following:
  - \$151 million base augmentation
  - \$173.1 for a 2.71% cost of living adjustment
  - \$58.7 million, of which \$35 million is one time, to support hold harmless provision.
  - An increase of \$138.7 million to reflect amounts earned back by community colleges declining in enrollment during the previous three years.
  - An increase of \$59.7 million for enrollment growth of 1 percent.
  - A decrease of \$58.7 million to reflect unused growth provided in 2016-17.
  - California Online Community College- An increase of \$100 million
  - Student Success and Completion Grant-An increase of \$40.7 million- consolidates two existing financial aid programs and establishes the Student Success Completion Grant



- Full-time faculty hiring-An increase of \$50 million to hire new full-time faculty.
- Part-time faculty hours- An increase of \$50 million to compensate part-time faculty for providing and holding office hours.
- California College Promise- An increase of \$46 million to support implementation of California College Promise, pursuant to Chapter 735 Statutes of 2017 (AB 19).
- Apprenticeship Programs- An increase of \$36.5 million to support apprenticeship programs.
- Online Education Initiative Competitive Grants- An increase of \$35 million for community college districts to develop online programs and courses.
- Adult Education Program- An increase of \$26.6 million for investments in data-collection.
- Financial Aid Technology Improvements- A increase of \$13.5 million to upgrade college financial aid management systems.
- Legal Services for undocumented and Immigrant Students Faculty and Staff- \$10 million
- Reentry of Incarcerated Individuals Program Grants.- An increase of \$5 million to support programs.

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



Financial and Budget Policies

BP 6100 Delegation of Authority

Reference:

Education Code Sections 70902(d); 81655 81656

The Board of Trustees delegates to the 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 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 CEO shall recommend changes to Board of Trustee policies for Board approval.

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

BP 6200 Budget Preparation

Reference:

Education Code Section 70902(b)(5):  
Title 5, 58300 et seq.

Each year, the 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.
- 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 CEO shall establish the budget calendar and regulations necessary to carry out this policy.

BP 6250 Budget Management

Reference:

Education Code Sections 58307; 58308

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 CEO shall establish the administrative regulations necessary to carry out this policy.

BP 6300 Fiscal Management

Reference:

Education Code Section 84040(c)  
Title 5 Section 58311

The 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 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.

#### BP 6320 Investments

Reference:

Government Code Section 53600 et seq.

The 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 CEO shall establish the regulations necessary to carry out this policy.

#### BP 6400 Audits

Reference:

Education Code Sections 84040(b)

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 CEO shall assure that an annual external audit is completed. The CEO shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

In addition, the CEO 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 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/CEO regarding District planning and budgeting activities.
- Regularly inform the District community of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the District community.



## Compton Community College District 2018-2019 Final Budget Assumptions

Final Budget-FY 2019

### I. Organization

The 2018-2019 Compton Community College District Final Budget Assumptions reflects information available from the 2018-2019 California State Budget.

### II. Budget Guidelines

Since 2011, the state has made significant investments in California Community Colleges with overall growth of \$2.6 billion Proposition 98 General Fund. The state has also made targeted investments to improve student success. This has include \$285 million for the Student Success and Support Program and \$155 million for Student Equity. The new budget consolidates Student Success, Student Equity and Basic Skills to better provide flexibility to support students, eliminate equity gaps, and support implementation of guided pathways programs. Notable budget adjusts include

- Student Funding Formula- Increase of \$522.8 million Prop 98 Funds which includes the following:
  - \$151 million base augmentation
  - \$173.1 for a 2.71% cost of living adjustment
  - \$58.7 million, of which \$35 million is one time, to support hold harmless provision

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

The following 2018-2019 Final Budget Assumptions are recommended by the President/Chief Executive Officer.

- A. Estimated beginning balance: **\$11,753,005**
- B. Estimated revenue including state and local sources: **\$39,713,680**
- C. Budget the General State Apportionment based on generation of 5,980 FTES.
- D. Offering 1,522 sections for the 2018-2019 year.
- E. Cost of Living Adjustment (COLA) increase: 2.71%
- F. Budget for the GASB “pay as you go” costs for Retiree Benefits: **\$550,000**
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 18.062% and State Teachers Employee Retirement System (STRS) at 16.28%.
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
  - 1. Automotive Technology
  - 2. Counselor/Learning Disabilities Specialist
  - 3. Cosmetology
  - 4. English (2 Positions)
  - 5. Guided Pathway Counselor – CalWorks (Restricted Fund)
  - 6. Guided Pathway Counselor – Career and Technical Education (Restricted Fund)
  - 7. Librarian



## Compton Community College District 2018-2019 Final Budget Assumptions

Final Budget-FY 2019

8. Machine Tool Technology
  9. Mathematics
  10. Nursing
- J. Budget to fill the following full-time classified position:
1. Academic Affairs Analyst (Unrestricted Fund/Restricted Fund)
  2. Admissions and Records Specialist
  3. Outreach/College Promise Coordinator (Restricted Fund)
- K. Budget to fill the following full-time management position:
1. Dean of Counseling and Guided Pathways (Unrestricted Fund/Restricted Fund)
  2. Manager of Research and Planning (Unrestricted Fund/Restricted Fund)
  3. Police Department – Lieutenant
  4. Police Department – Sergeant
- L. Budget for the following one-time Augmentations/Enhancements (\$205,000):
1. Enrollment Management Plan (\$100,000)
  2. Budget Augmentations and Enhancements (\$105,000)
- M. Budget for Line of Credit debt expense (\$1,181,841).
- N. Budget for the Police Services Contract with El Camino Community College District (\$1,500,000), includes personnel cost, benefits, overtime, as well as, other services and supplies.
- O. Budget for the Compton Community College District Board of Trustees Elections (\$200,000).
- P. Budget for Other Postemployment Benefit (OPEB) contribution of \$750,000, which includes a one-time augmentation of \$500,000.
- Q. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$700,000, which includes a one-time augmentation of \$500,000.
- R. Reserve the following expenditures from the ending balance (\$2,550,000):
1. Compton College Enterprise Resource Planning System (\$2,000,000)
  2. Compton Community College District Personnel Commission (\$200,000)
  3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- S. Budget for an inter-fund transfer out:
1. Transfer \$400,000 to the Property & Liability Fund to pay cost of property and liability insurance.

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01.0

REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		11,635,437	10,508,400	11,753,005
ADJUSTMENT		(123,751)	41,516	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>11,511,686</u>	<u>10,549,916</u>	<u>11,753,005</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>
<u>STATE REVENUE</u>				
8610	Principal Apportionment	23,034,640	23,442,030	24,901,150
8606	Part-Time Faculty Apportionment	160,850	156,831	170,000
8612	Prior Year Apportionment Correction	153,536	49,185	-
8614	Enrollment Fee Administration	87,479	79,674	80,000
8620	General Categorical Programs	-	28,846	-
8630	Education Protection Account Funds	5,009,636	5,210,465	5,200,000
8670	State Tax Subventions	26,817	26,223	27,000
8680	Lottery Funds	1,006,983	529,457	1,195,000
8682	State Mandated Costs	558,062	-	-
8690	On behalf contribution to STRS	1,060,221	865,030	865,030
8690	Other State Revenue	11,901	260,101	-
8691	Mandated Block Grant	<u>169,680</u>	<u>288,647</u>	<u>288,000</u>
Total State Revenue		31,279,805	30,936,489	32,726,180

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01.0  
REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	4,123,769	4,247,436	4,232,000
8812	District Taxes - Supplemental	124,232	125,044	120,000
8813	District Taxes - Unsecured Roll	51,702	60,534	50,000
8816	District Taxes - Prior Years	83,702	109,685	75,000
8819	Redevelopment Agency Funds	698,566	776,150	555,000
8830	Contract Services	17,506	13,694	15,000
8850	Rentals and Leases	27,184	18,847	28,000
8860	Interest and Investment Income	157,092	246,552	125,000
8874	Enrollment Fees (net of BFAP)	801,046	1,006,326	1,300,000
8879	Transcript Fees	10,955	9,174	7,500
8880	Non-Resident Tuition	44,457	103,994	45,000
8885	Non-Resident Tuition-Out of Country	11,508	83,190	10,000
8890	Other Local Revenues	314,743	472,604	425,000
8893	Redevelopment Agency Asset Liquidation		42,626	
Total Local Revenue		<u>6,466,462</u>	<u>7,315,856</u>	<u>6,987,500</u>
TOTAL REVENUE - ALL SOURCES		<u>37,746,267</u>	<u>38,252,345</u>	<u>39,713,680</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>49,257,953</u>	<u>48,802,261</u>	<u>51,466,685</u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01.0  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,849,152	6,669,081	7,125,400
1200	Regular Schedule, Non-Teaching	2,785,562	2,742,514	3,014,350
1300	Other Schedule, Teaching	4,070,290	4,048,968	3,515,720
1400	Other Schedule, Non-Teaching	332,137	308,750	282,550
Total Academic Salaries		<u>14,037,141</u>	<u>13,769,313</u>	<u>13,938,020</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,198,646	5,270,412	5,759,040
2200	Instructional Aides, Regular	586,805	649,991	666,200
2300	Student Help, Hourly and Overtime	634,143	570,395	624,980
2400	Instructional Aides, Other	144,392	135,096	118,500
Total Classified Salaries		<u>6,563,986</u>	<u>6,625,894</u>	<u>7,168,720</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	3,084,944	2,810,277	3,567,780
3200	Public Employees' Retirement	1,148,684	1,048,892	1,505,970
3300	Social Security - OASDI/Medicare	724,191	734,152	755,970
3400	Health and Welfare - Medical	3,224,718	2,671,801	3,391,600
3500	Unemployment Insurance	23,029	19,158	11,320
3600	Workers' Compensation Insurance	773,742	767,282	744,820
3700	Cash in Lieu of Insurance	226,637	225,462	275,000
3900	Retiree Benefits	48,080	50,834	70,000
Total Staff Benefits		<u>9,254,025</u>	<u>8,327,858</u>	<u>10,322,460</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Textbooks and Other	494	-	-
4300	Instructional Supplies	6,943	2,029	299,800
4400	Repairs and Supplies	43,309	45,909	80,380
4500-4700	Non-Instructional Supplies/Other	462,198	544,475	589,950
Total Books, Supplies and Materials		<u>512,944</u>	<u>592,413</u>	<u>970,130</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 01.0  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,905,096	1,873,237	1,903,710
5200	Travel, Conference and Training	144,271	164,842	255,580
5300	Dues and Memberships	47,181	44,740	55,080
5400	Insurance	104,295	99,587	103,300
5500	Utilities and Housekeeping Services	1,075,305	1,021,934	1,197,440
5600	Contracts, Rentals, and Repairs	939,975	1,200,067	1,160,930
5700	Legal, Elections, and Audit Expense	236,007	404,070	335,430
5800	Other Services, Postage, Advertising	649,222	869,992	1,010,950
5900	Miscellaneous	5,346	1,185	72,930
Total Contract Services and Operating Expenses		<u>5,106,698</u>	<u>5,679,654</u>	<u>6,095,350</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	306,501	38,306	18,500
6200	Building and Improvements	5,088	-	-
6300	Library Books	137,840	39,487	49,130
6400	Equipment	192,675	137,862	282,720
Total Capital Outlay		<u>642,104</u>	<u>215,655</u>	<u>350,350</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,869,315	1,181,841	1,181,850
7300	Interfund Transfer	696,280	566,849	636,834
7600	Other Student Aid	67,060	89,779	81,000
Total Other Outgo		<u>2,632,655</u>	<u>1,838,469</u>	<u>1,899,684</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>38,749,553</u>	<u>37,049,256</u>	<u>40,744,714</u>
RESERVE FOR COMPTON COLLEGE ERP		-	1,000,000	2,000,000
RESERVE FOR PERSONNEL COMMISSION		-	100,000	200,000
RESERVE FOR FIRE ACADEMY		-	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>-</u>	<u>1,450,000</u>	<u>2,550,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>10,508,400</u>	<u>10,303,005</u>	<u>8,171,971</u>
TOTAL ENDING BALANCE / RESERVES		10,508,400	11,753,005	10,721,971
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>49,257,953</u></u>	<u><u>48,802,261</u></u>	<u><u>51,466,685</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
	BEGINNING BALANCE JULY 1	1,024,039	1,038,307	1,101,126
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	1,024,039	1,038,307	1,101,126
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(3180)	233,887	209,275	210,000
8140	TANF (6405)	93,528	93,517	93,500
8190	DPSS - (6408)	128,709	114,999	115,000
8190	Foster & Kinship Care Ed (FKCE)- (1251)	54,110	64,765	50,000
8190	YESS ILP Grant (6411)/Next Up	22,635	22,500	22,500
	Total Federal Revenue	532,869	505,056	491,000
	<u>STATE REVENUE</u>			
8620	Compton College Promise	-	-	102,403
8620	Institutional Effectiveness Partnership Initiative (1000)	58,496	141,504	-
8620	Student Equity and Achievement	-	-	2,304,528
8620	Student Equity (1006)	960,779	860,158	215,580
8620	Strong Work Force (1009)	-	553,957	660,246
8620	Foster Care Education (1251)	66,802	50,180	51,532
8620	Assessment and Remediation for Nursing (2233)	91,200	91,200	87,075
8620	Instructional Equipment (2699)	133,851	47,674	266,150
8620	Disabled Student Program Services (3101)	404,757	395,674	346,920
8620	Basic Skills (3841)	96,529	99,213	252,088
8620	Extended Opportunity Program & Services (4700)	1,209,714	1,169,570	1,114,847
8620	Cooperative Agencies Resources for Education (4750)	635,568	620,775	558,698
8620	Equal Employment Opportunity (5011)	-	32,817	50,000
8690	Special Trustee AB 318 Restricted	217,620	159,399	325,000
8620	Student Success & Support Programs (6250)	1,169,429	1,132,786	60,547
8620	CalWORKS (6406)	521,557	529,917	532,649
8650	Adult Education Consortium (6443)	91,972	225,682	225,000
8620	SFAA (7625)	260,414	276,702	273,602
8620	Financial Aid Technology			47,045
8680	Lottery - Restricted	328,034	96,905	295,000
8690	Other State Revenue	107,542	4,184	5,000
	Total State Revenue	6,354,264	6,488,297	7,773,910

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<u>LOCAL REVENUE</u>				
8820	Strong Workforce- Regional	-	185,538	190,000
8830	Career Technical Education (1119)	157,893	198,388	200,000
8830	Career Advancement Academy (6499)	58,698	26,276	-
8830	DHS Mentoring Program (2239)	75,147	79,984	90,000
8830	Work Study (7621)	223,568	159,034	160,000
8840	Auxiliary Services - Commissions	12,039	14,528	18,000
8860	Interest and Investment Income	10,464	44,129	50,000
8876	Health Center Fees (6900)	-	33,549	100,000
8881	Parking Services Fees (8080-85)	115,960	112,020	112,020
8890	Adult Education Miscellaneous Revenue	-	7,510	10,000
8890	Other	4,012	23,200	23,200
Total Local Revenue		<u>657,781</u>	<u>884,156</u>	<u>953,220</u>
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer In	-	-	236,834
8987	Contributions from Other Funds	17,578	6,238	-
Total Incoming Transfers		<u>17,578</u>	<u>6,238</u>	<u>236,834</u>
TOTAL REVENUE - ALL SOURCES		<u>7,562,492</u>	<u>7,883,747</u>	<u>9,454,964</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>8,586,531</u>	<u>8,922,054</u>	<u>10,556,090</u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	757,261	833,957	1,310,000
1300	Other Schedule, Teaching	99,001	114,606	145,000
1400	Other Schedule, Non-Teaching	438,402	484,232	520,000
Total Academic Salaries		1,294,664	1,432,795	1,975,000
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,582,590	1,661,936	1,839,210
2300	Student Help, Hourly and Overtime	541,916	498,269	550,000
2400	Instructional Aides, Other	74,712	85,547	90,000
Total Classified Salaries		2,199,218	2,245,752	2,479,210
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	197,894	191,572	225,000
3200	Public Employees' Retirement System	229,613	262,882	310,000
3300	Social Security - OASDI & Medicare	156,490	161,148	160,000
3400	Health and Welfare	380,356	376,820	380,000
3500	Unemployment Insurance	1,455	1,487	1,500
3600	Workers' Compensation Insurance	130,114	131,431	130,000
3700	Cash in Lieu of Insurance	32,329	47,700	49,000
Total Staff Benefits		1,128,251	1,173,040	1,255,500
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	3,897	2,390	2,500
4300	Instructional Supplies	230,297	265,274	325,000
4500	Non-Instructional Supplies	184,386	370,483	380,000
4700	Food/Food Supplies	54,808	93,357	100,000
Total Books, Supplies, and Materials		473,388	731,504	807,500

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	371,095	230,056	300,000
5200	Travel, Conference & In-Service Training	247,909	236,866	240,000
5300	Dues and Memberships	16,931	16,309	20,000
5600	Contracts, Rentals, and Repairs	5,688	28,784	30,000
5700	Legal & Regulatory Expenses	-	28,309	30,000
5800	Other Services, Postage, Advertising	334,543	240,279	240,000
5900	Hospitality/ Events	6,451	-	-
Total Contracts Services and Operating Expenses		982,617	780,603	860,000
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	5,861	-	-
6300	Library Books	417	17,739	20,920
6400	Equipment	547,116	629,514	670,000
Total Capital Outlay		553,394	647,253	690,920
<u>OTHER OUTGO</u>				
7000	Other Outgo	-	-	-
7500	Other Student Aid	74,297	132,201	150,000
7600	Other Payments to/for Students	842,395	677,780	950,000
Total Other Outgo		916,692	809,981	1,100,000
TOTAL EXPENDITURES / APPROPRIATIONS		7,548,224	7,820,928	9,168,130
NET ENDING BALANCE / RESERVES		1,038,307	1,101,126	1,387,960
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		8,586,531	8,922,054	10,556,090

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

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>1,100,809</u>	<u>1,112,924</u>	<u>1,130,359</u>
REVENUE				
LOCAL REVENUE				
8850	Rentals and Leases	-	-	-
8860	Interest	12,115	17,435	20,000
8885	Capital Outlay Fee - Non-Residents	-	-	-
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Local Revenue		12,115	17,435	20,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	-	-
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>12,115</u>	<u>17,435</u>	<u>20,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,112,924</u></u>	<u><u>1,130,359</u></u>	<u><u>1,150,359</u></u>

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

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 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>1,112,924</u>	<u>1,130,359</u>	<u>1,150,359</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,112,924</u></u>	<u><u>1,130,359</u></u>	<u><u>1,150,359</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 COMPTON RECOVERY FUND - FUND 01.9  
 REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>-</u>	<u>-</u>	<u>3,065,479</u>
REVENUE				
STATE REVENUE				
8690	State Revenue	-	4,520,000	3,400,650
LOCAL REVENUE				
8860	Interest	<u>-</u>	<u>18,011</u>	<u>36,000</u>
Total Revenue		-	4,538,011	3,436,650
TOTAL REVENUE - ALL SOURCES		<u>-</u>	<u>4,538,011</u>	<u>3,436,650</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>-</u></u>	<u><u>4,538,011</u></u>	<u><u>6,502,129</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
COMPTON RECOVERY FUND - FUND 01.9  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	-	12,418	78,250
Total Classified Salaries		-	12,418	78,250
<u>STAFF BENEFITS</u>				
3200	Public Employees' Retirement System	-	1,929	14,150
3300	Social Security - OASDI & Medicare	-	950	6,000
3400	Health and Welfare	-	2,388	12,000
3500	Unemployment Insurance	-	6	40
3600	Workers' Compensation Insurance	-	466	2,940
Total Staff Benefits		-	5,739	35,130
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	214,776	3,175,980
5620	Maintenance Contracts	-	717,858	2,190,712
5890	Miscellaneous Services	-	43,798	-
Other Operating Expenses		-	976,432	5,366,692
<u>CAPITAL OUTLAY</u>				
6400	New Equipment	-	477,943	1,022,057
Total Capital Outlay		-	477,943	1,022,057
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		-	1,472,532	6,502,129
<b>NET ENDING BALANCE / RESERVES</b>		-	3,065,479	-
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		-	4,538,011	6,502,129

COMPTON COMMUNITY COLLEGE DISTRICT  
2017-2018 FINAL BUDGET  
CHILD DEVELOPMENT FUND - FUND 33.0  
REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>88,223</u>	<u>69,531</u>	<u>89,081</u>
REVENUE				
<u>FEDERAL INCOME</u>				
8190	Child Development Training Consortium	4,543	(3,758)	-
8190	Child Development Food Program	43,182	49,048	50,000
8190/8199	Child Care and Development Program (CCTR)	<u>106,403</u>	<u>94,095</u>	<u>95,000</u>
Total Federal Revenue		154,128	139,385	145,000
<u>STATE REVENUE</u>				
8622	Child Development Food Program	3,473	3,078	3,100
8622	Child Care and Development Program (CCTR)	127,963	153,427	160,000
8622	Child Care and Development Program (CSPP)	241,088	302,709	305,000
8690	Other State Revenues	<u>1,292</u>	<u>2,708</u>	<u>2,800</u>
Total State Revenue		373,816	461,922	470,900
<u>LOCAL REVENUE</u>				
8830	Contract Services- LAUP	-	127,500	-
8860	Interest	1,000	3,003	3,000
8871	Child Development Services Fees	<u>9,254</u>	<u>18,646</u>	<u>19,000</u>
Total Local Income		10,254	149,149	22,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution from General Fund	<u>-</u>	<u>3,758</u>	<u>-</u>
Total Incoming Transfers		-	3,758	-
TOTAL REVENUE- ALL SOURCES		<u>538,198</u>	<u>754,214</u>	<u>637,900</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>626,421</u></u>	<u><u>823,745</u></u>	<u><u>726,981</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
CHILD DEVELOPMENT FUND - FUND 33.0  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 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	315,961	344,223	355,550
2200	Non-STRS Instructors	11,671	13,137	20,750
2300	Hourly and Overtime	25,603	46,649	19,550
2400	Instructional Aides, Other	1,155	5,715	11,250
Total Classified Salaries		354,390	409,724	407,100
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	1,292	-	-
3200	PERS	42,581	49,287	58,400
3300	Social Security - OASDI/Medicare	25,897	28,551	24,740
3400	Health & Welfare	57,098	62,238	53,500
3500	Unemployment Insurance	169	174	200
3600	Workers' Compensation	13,674	15,283	14,500
3700	Cash in Lieu of Insurance	13,300	5,645	14,000
Total Staff Benefits		154,011	161,178	165,340
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	-	-	-
4320	Instructional Supplies (Food & Kitchen Supplies)	1,292	2,673	3,000
4500	Non-Instructional Supplies	1,913	4,578	5,760
4700	Food	31,713	29,147	30,000
Total Books, Supplies, and Materials		34,918	36,398	38,760
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	678	549	560
5892	Site License	-	1,815	1,820
Other Operating Expenses		678	2,364	2,380
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	-	125,000	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	2,630	-	-
Total Other Outgo		2,630	-	-
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>556,890</b>	<b>734,664</b>	<b>613,580</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>69,531</b>	<b>89,081</b>	<b>113,401</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>626,421</b>	<b>823,745</b>	<b>726,981</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0  
 REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>1,560,234</u>	<u>1,572,826</u>	<u>1,435,811</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	152,833	-	398,000
8651	Comm. College Construction- Instructional Bldg #1	559,000	-	4,310,000
8651	Comm. College Construction- Instructional Bldg #2	-	589,636	2,500,000
8652	Scheduled Maintenance Program	<u>940,545</u>	<u>169,547</u>	<u>345,000</u>
Total State Revenue		1,652,378	759,183	7,553,000
LOCAL REVENUE				
8850	Rentals and Leases	-	-	
8860	Interest	23,721	30,265	25,000
8885	Capital Outlay Fee - Non-Residents	<u>44,871</u>	<u>29,063</u>	<u>30,000</u>
Total Local Revenue		68,592	59,328	55,000
TOTAL REVENUE - ALL SOURCES		<u>1,720,970</u>	<u>818,511</u>	<u>7,608,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>3,281,204</u></u>	<u><u>2,391,337</u></u>	<u><u>9,043,811</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0  
 EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
5100	Consulting Services	-	3,630	
5620	Contracts	36,884	-	
5640	Other Rentals	-	-	
5660	Rents, Leases and Repairs	-	-	
5713	Legal	2,960	11,584	12,000
5860	Multi-Media Advertising	-	-	
5890	Miscellaneous Services	99,570	10,645	15,000
Other Operating Expenses		139,413	25,859	27,000
<b><u>CAPITAL OUTLAY</u></b>				
6100	Site Improvement	1,008,560	321,031	1,200,000
6200	Buildings	515,430	595,036	6,500,000
6400	New Equipment	44,975	13,600	50,000
Total Capital Outlay		1,568,965	929,667	7,750,000
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>1,708,378</b>	<b>955,526</b>	<b>7,777,000</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>1,572,826</b>	<b>1,435,811</b>	<b>1,266,811</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>3,281,204</b>	<b>2,391,337</b>	<b>9,043,811</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>1,832,678</u>	<u>2,324,472</u>	<u>2,671,233</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	917,997	919,096	950,000
8860	Interest	<u>25,905</u>	<u>38,724</u>	<u>40,000</u>
Total Local Revenue		943,902	957,820	990,000
TOTAL REVENUE - ALL SOURCES		<u>943,902</u>	<u>957,820</u>	<u>990,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,776,580</u></u>	<u><u>3,282,292</u></u>	<u><u>3,661,233</u></u>
EXPENSE / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	424,008	590,959	570,000
5800	Other Services- Administrative Fees	<u>28,100</u>	<u>20,100</u>	<u>30,000</u>
Total Contract Services and Operating Expenses		452,108	611,059	600,000
TOTAL EXPENSE		452,108	611,059	600,000
NET ENDING BALANCE / RESERVES		<u>2,324,472</u>	<u>2,671,233</u>	<u>3,061,233</u>
GRAND TOTAL - EXPENSE/ ENDING BALANCE		<u><u>2,776,580</u></u>	<u><u>3,282,292</u></u>	<u><u>3,661,233</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>251,265</u>	<u>548,232</u>	<u>614,338</u>
<u>LOCAL REVENUE</u>				
8860	Interest	3,353	3,217	5,000
8980	Contribution from General Fund	<u>625,000</u>	<u>400,000</u>	<u>400,000</u>
Total Local Revenue		628,353	403,217	405,000
TOTAL REVENUE - ALL SOURCES		<u>628,353</u>	<u>403,217</u>	<u>405,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>879,618</u></u>	<u><u>951,449</u></u>	<u><u>1,019,338</u></u>
EXPENSES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5400	Insurance	325,818	332,788	300,000
5700	Benefits Paid Claimants	-	-	50,000
5800	Other Services - Administrative Fee	<u>5,568</u>	<u>4,323</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>331,386</u>	<u>337,111</u>	<u>355,000</u>
TOTAL EXPENSES		331,386	337,111	355,000
NET ENDING BALANCE / RESERVES		<u>548,232</u>	<u>614,338</u>	<u>664,338</u>
GRAND TOTAL - EXPENSES/ ENDING BALANCE		<u><u>879,618</u></u>	<u><u>951,449</u></u>	<u><u>1,019,338</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
STUDENT FINANCIAL AID FUND - FUND 74  
REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
	BEGINNING BALANCE JULY 1	419,517	420,649	422,163
	ADJUSTMENT	-	(3,291)	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>419,517</u>	<u>417,358</u>	<u>422,163</u>
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8620	Cal Grants	856,441	908,112	910,000
8620	Full-Time Student Success Grant	168,600	421,500	-
8620	CCC Completion Grant	-	75,750	-
8620	Non-Resident Dreamer Emergency Grant	-	81,000	-
8620	Student Success Completion	-	-	295,992
	Total State Revenue	<u>1,025,041</u>	<u>1,486,362</u>	<u>1,205,992</u>
<u>LOCAL REVENUE</u>				
8860	Interest	<u>1,132</u>	<u>937</u>	<u>3,000</u>
	Total Local Revenue	<u>1,132</u>	<u>937</u>	<u>3,000</u>
	TOTAL REVENUE - ALL SOURCES	<u>1,026,173</u>	<u>1,487,299</u>	<u>1,208,992</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>1,445,690</u></u>	<u><u>1,904,657</u></u>	<u><u>1,631,155</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74  
 EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<u>EXPENSE / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7520	Cal Grants	856,441	904,244	910,000
7530	Full-Time Student Success Grant	168,600	421,500	-
7540	CCC Completion Grant	-	75,750	-
7550	Non-Resident Dreamer Emergency Grant	-	81,000	-
7560	Student Success Completion	-	-	295,992
	Total Other Outgo	1,025,041	1,482,494	1,205,992.00
	TOTAL EXPENSE/ APPROPRIATIONS	<u>1,025,041</u>	<u>1,482,494</u>	<u>1,205,992.00</u>
	NET ENDING BALANCE / RESERVES	<u>420,649</u>	<u>422,163</u>	<u>425,163</u>
	GRAND TOTAL - EXPENSE / ENDING BALANCE / RESERVES	<u>1,445,690</u>	<u>1,904,657</u>	<u>1,631,155</u>

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

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6  
 REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>5,373,461</u>	<u>4,881,841</u>	<u>4,536,382</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>58,564</u>	<u>74,674</u>	<u>41,618</u>
Total Local		58,564	74,674	41,618
TOTAL REVENUE - ALL SOURCES		<u>58,564</u>	<u>74,674</u>	<u>41,618</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>5,432,025</u></u>	<u><u>4,956,515</u></u>	<u><u>4,578,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6  
 EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
4500	Non-Instructional Supplies	-	-	
4600	Gasoline	-	-	
5100	Consulting Services	-	-	
5400	Insurance	-	-	
5600	Repairs	-	-	
5700	Legal and Audit Expense	-	11,154	13,000
5800	Other Services, Fees and Expenses	63,812	12,352	40,000
	Other Operating Expenses	63,812	23,506	53,000
<b><u>CAPITAL OUTLAY</u></b>				
6100	Site Improvement	83,910	23,850	25,000
6200	Buildings	291,478	372,777	4,500,000
6400	New Equipment	110,984	-	
	Total Capital Outlay	486,372	396,627	4,525,000
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	<b>550,184</b>	<b>420,133</b>	<b>4,578,000</b>
	<b>NET ENDING BALANCE / RESERVES</b>	<b>4,881,841</b>	<b>4,536,382</b>	<b>-</b>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<b>5,432,025</b>	<b>4,956,515</b>	<b>4,578,000</b>

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8  
 REVENUE

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
BEGINNING BALANCE JULY 1		<u>9,578,589</u>	<u>6,198,266</u>	<u>5,030,639</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	85,908	86,567	74,361
8890	Other Local Revenue	55,531	-	-
Total Local		<u>141,439</u>	<u>86,567</u>	<u>74,361</u>
TOTAL REVENUE - ALL SOURCES		<u>141,439</u>	<u>86,567</u>	<u>74,361</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>9,720,028</u></u>	<u><u>6,284,833</u></u>	<u><u>5,105,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT  
2018-2019 FINAL BUDGET  
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8  
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
4500	Non-Instructional Supplies	4,720		-
5100	Consulting Services	-		-
5800	Other Services, Fees and Expenses	<u>183,709</u>	<u>122,197</u>	<u>130,000</u>
Other Operating Expenses		188,429	122,197	130,000
<b><u>CAPITAL OUTLAY</u></b>				
6100	Building/Site Improvement	2,462,622	39,529	40,000
6200	Buildings	406,016	712,819	4,535,000
6400	New Equipment	<u>464,695</u>	<u>379,649</u>	<u>400,000</u>
Total Capital Outlay		3,333,333	1,131,997	4,975,000
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>3,521,762</b>	<b>1,254,194</b>	<b>5,105,000</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b><u>6,198,266</u></b>	<b><u>5,030,639</u></b>	<b><u>-</u></b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b><u><u>9,720,028</u></u></b>	<b><u><u>6,284,833</u></u></b>	<b><u><u>5,105,000</u></u></b>

# APPENDIX



## Compton Community College District Base Revenue

Final Budget – FY2019

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.

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:

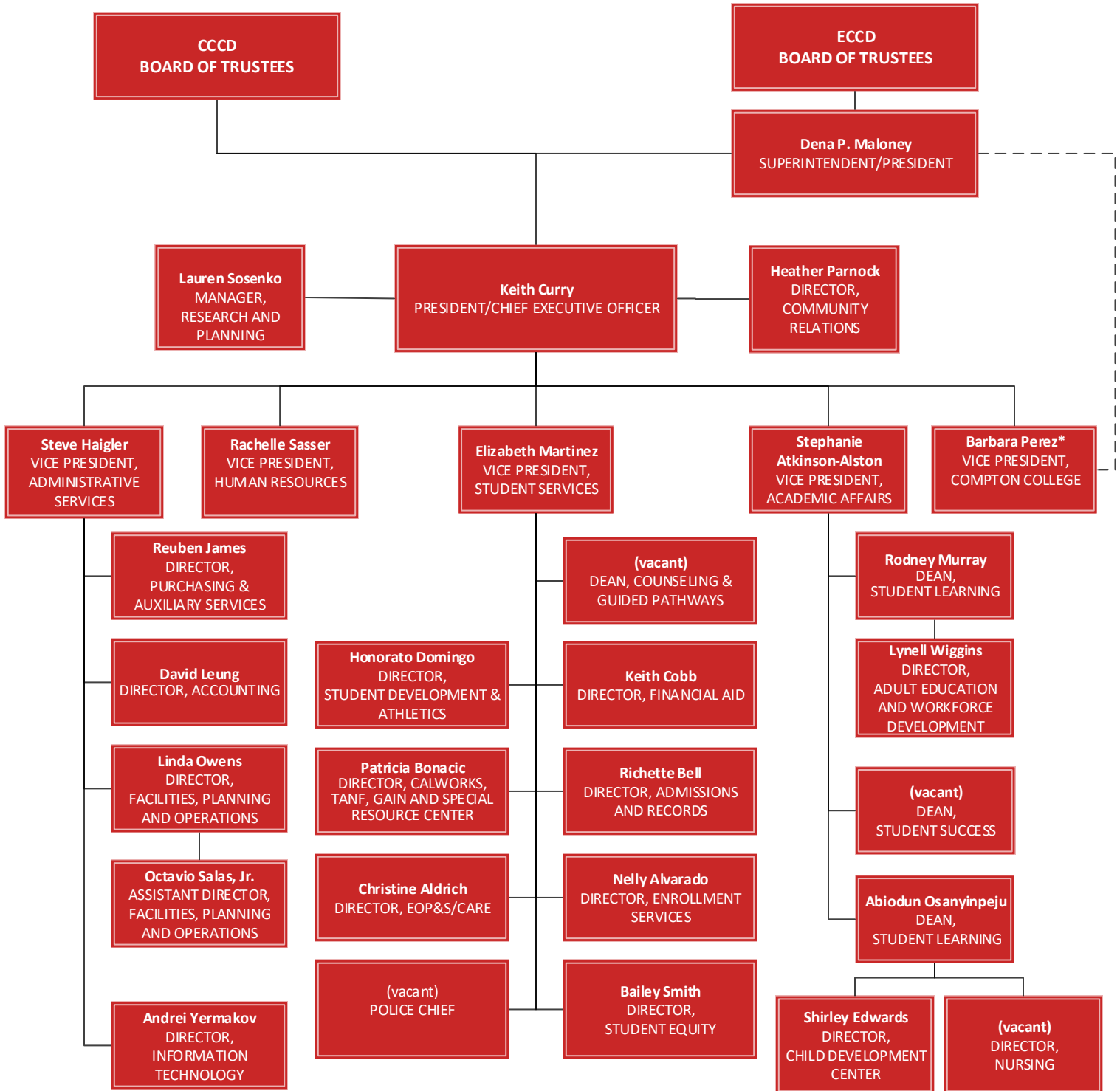
- Base Funding (basic allocation);
- Credit FTES Revenues;
- Non-Credit FTES Revenues

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 2018-2019 base funding rates were budgeted based on \$5,071.81 for Credit FTES and \$3,049.82 for Non-credit FTES. The Base Revenue for 2018-2019 was computed based on 5,965.39 credit FTES and 14.61 non-credit FTES. Estimated COLA is included in this budget at 1.71%.

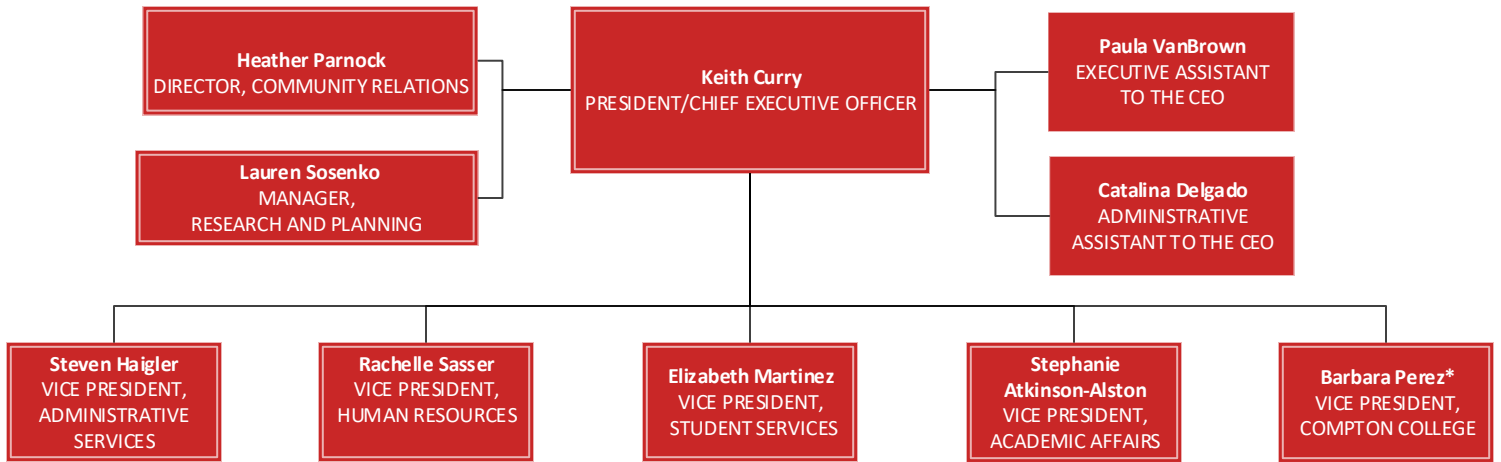
# CCCD COMPTON COLLEGE 2018-2019 Organizational Structure



\*Administrator on Loan from El Camino College

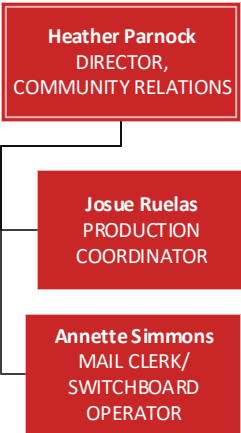


# President/Chief Executive Officer

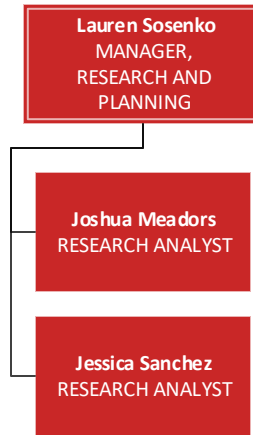


\* Administrator on Loan from El Camino College

# Community Relations



# Research and Planning



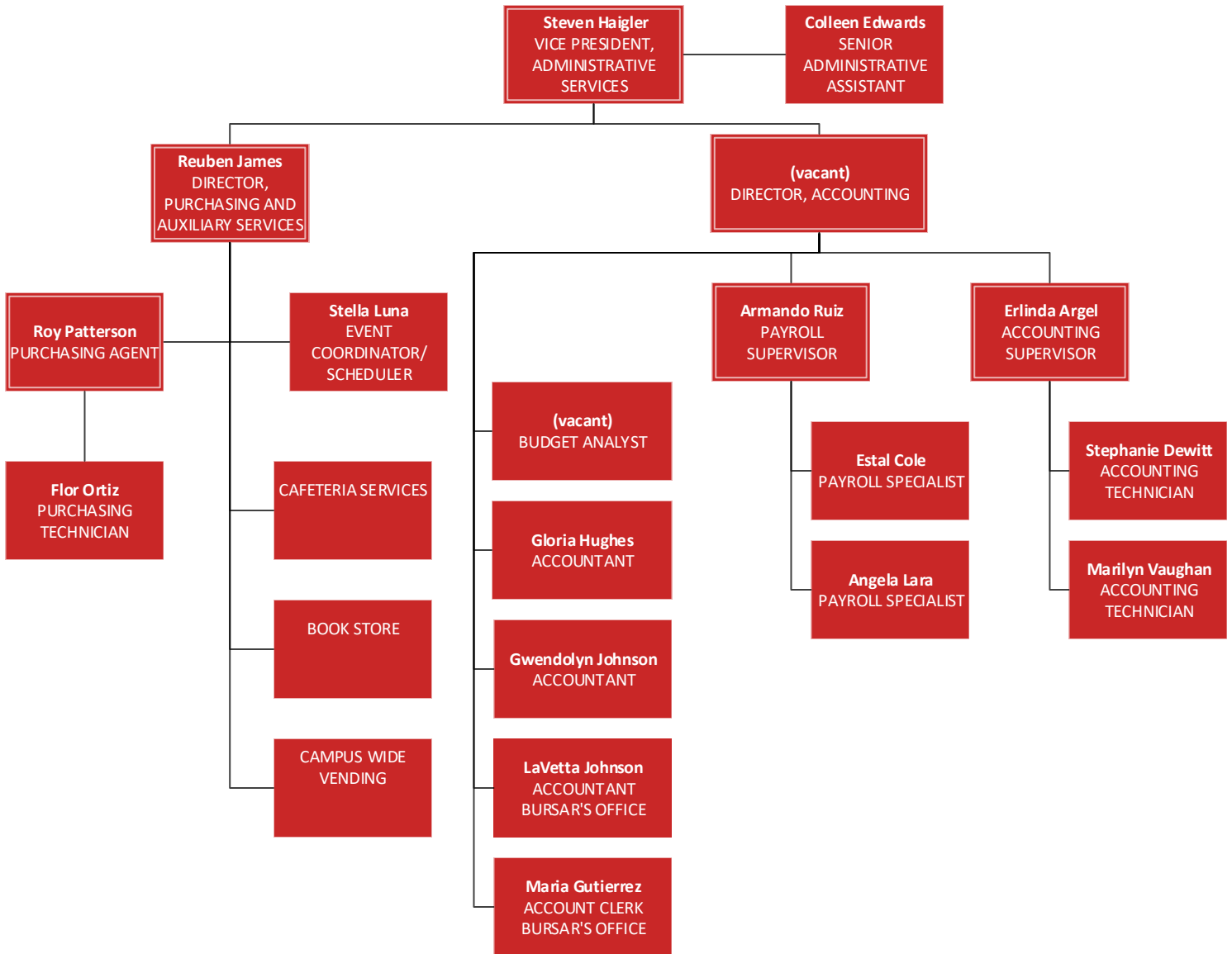
# Human Resources



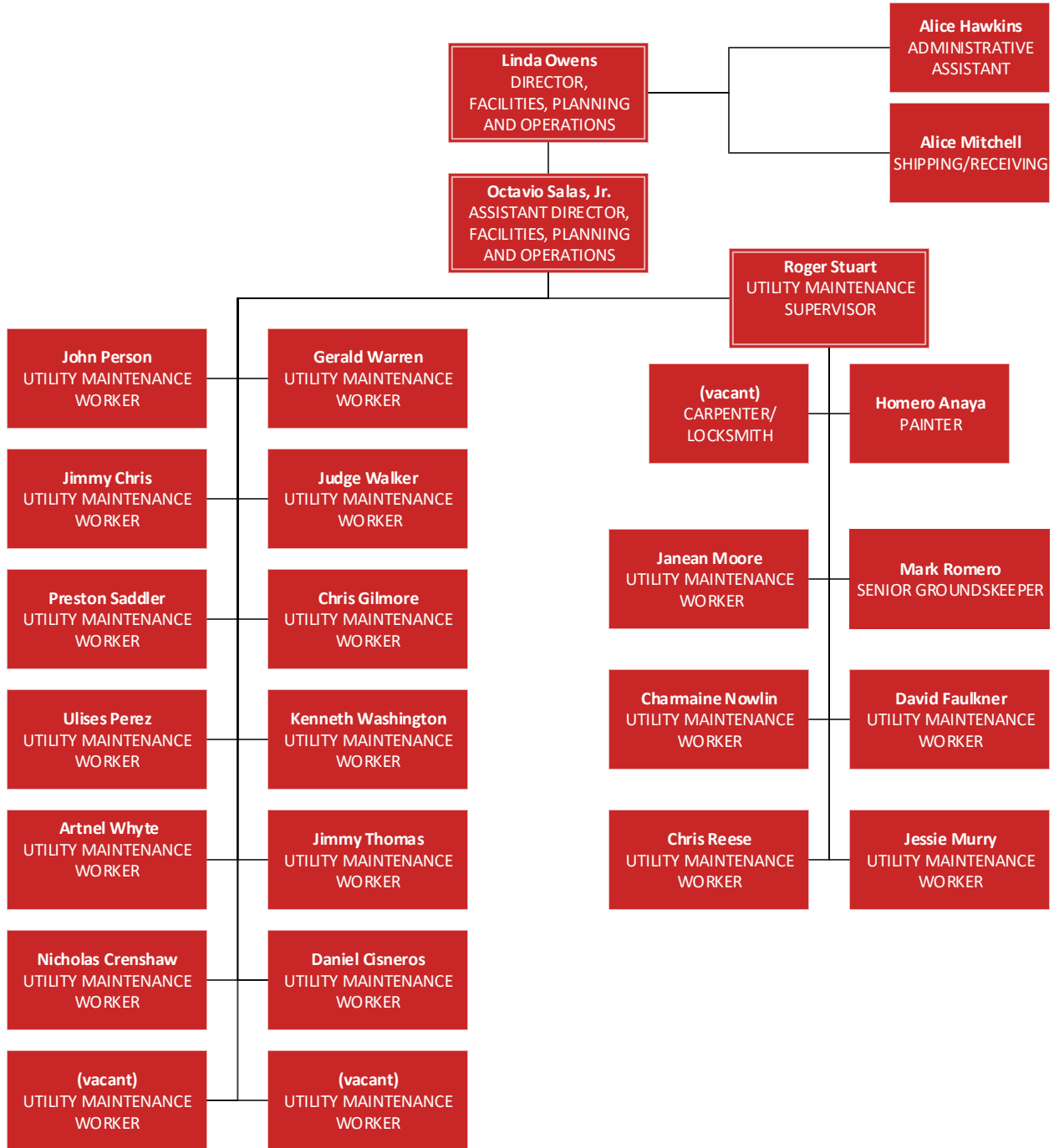
# Personnel Commission



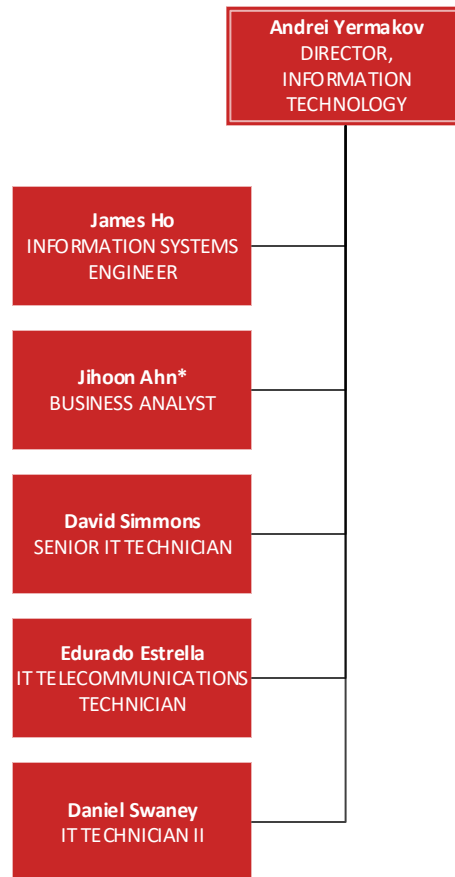
# Business Services



# Maintenance and Operations



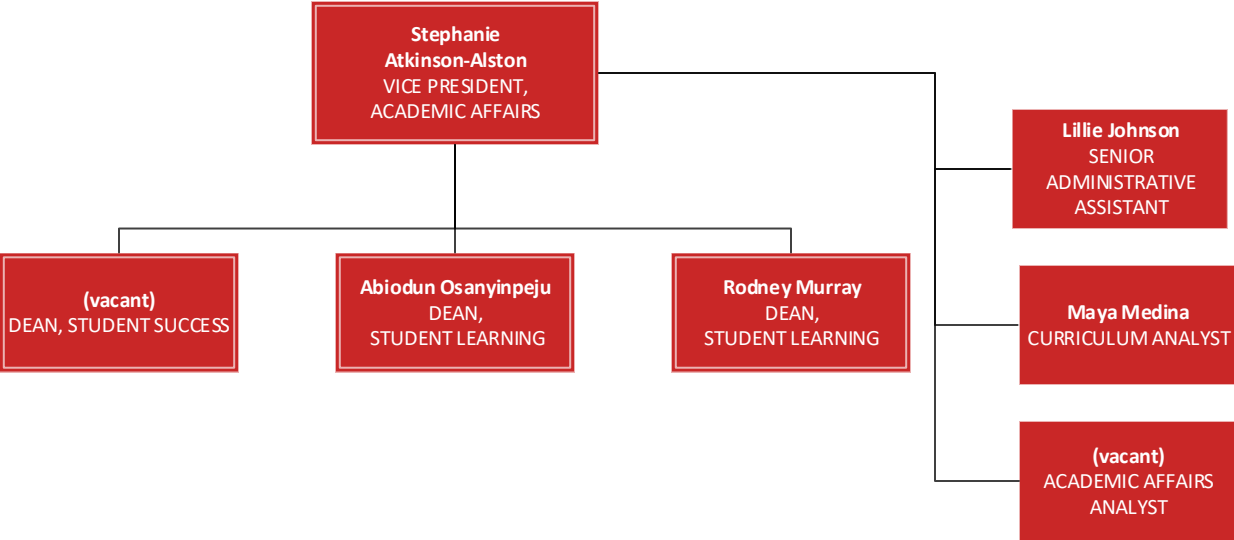
# Management Information Systems



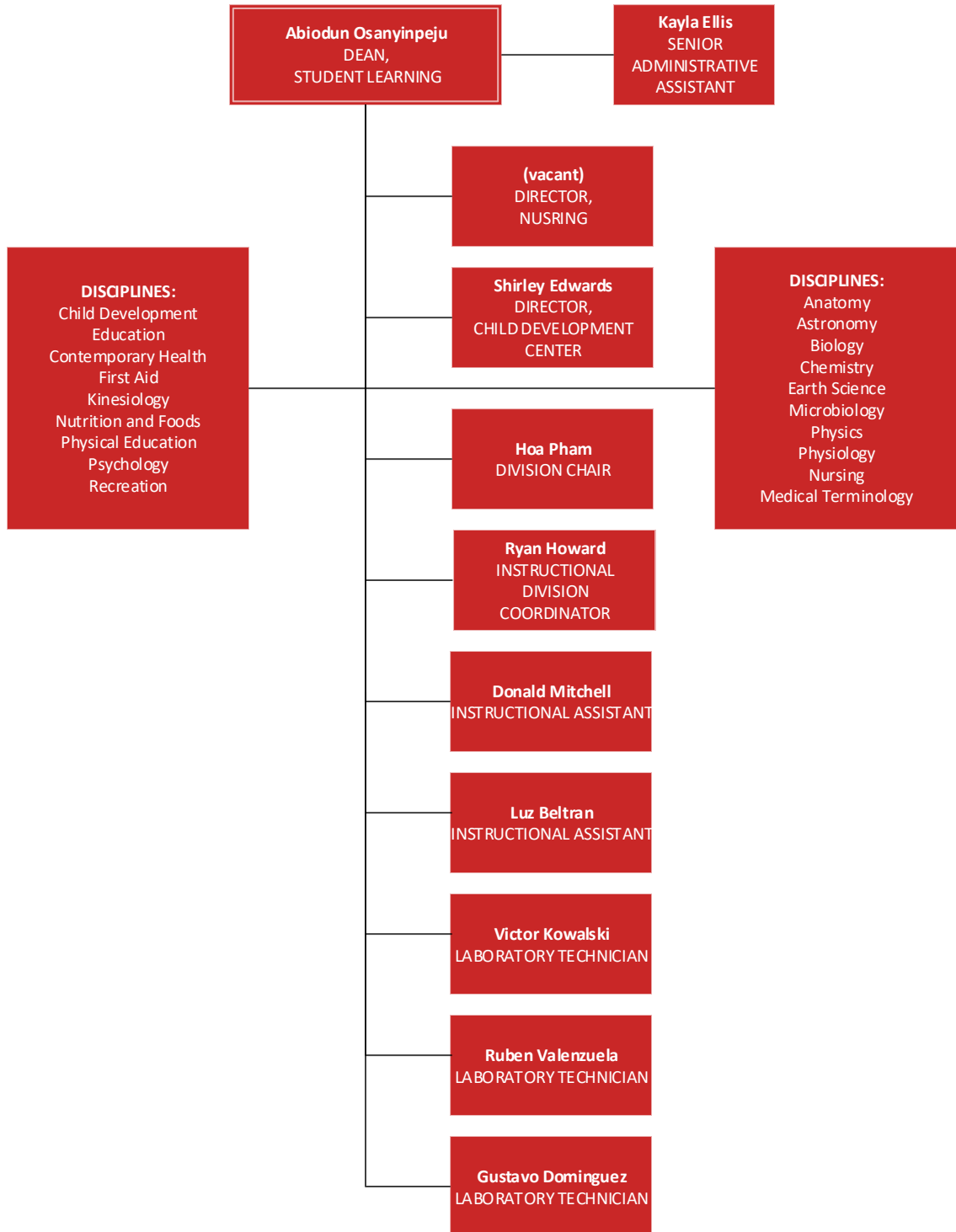
\*Funded with Compton College Recovery Funds



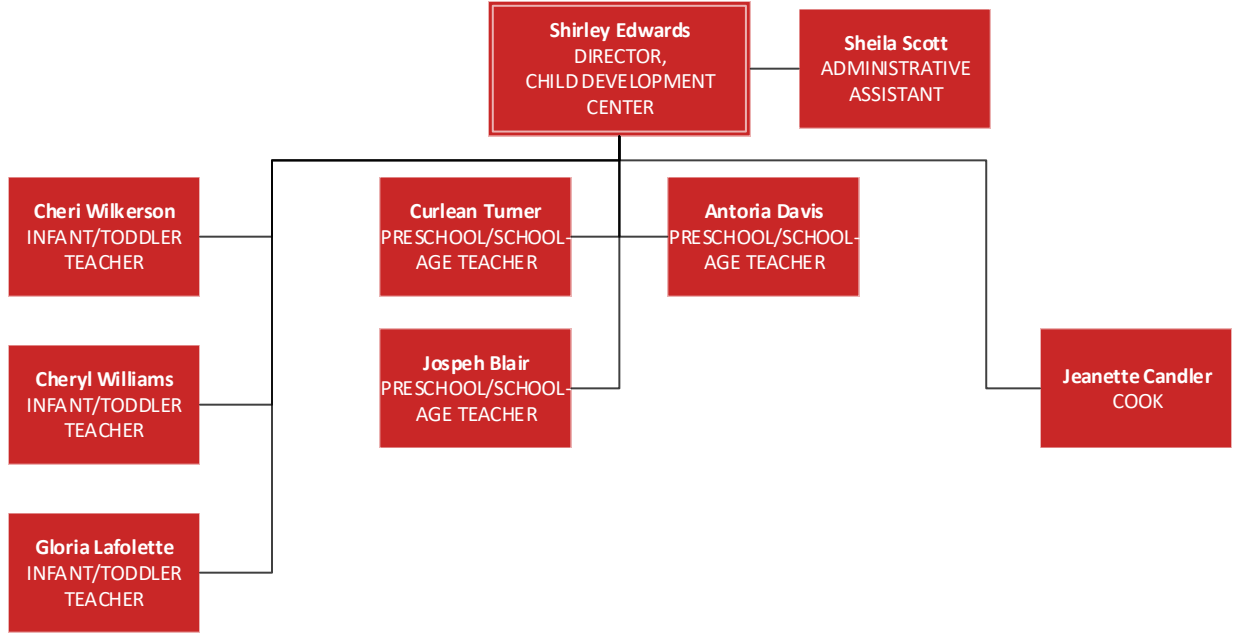
# Academic Affairs



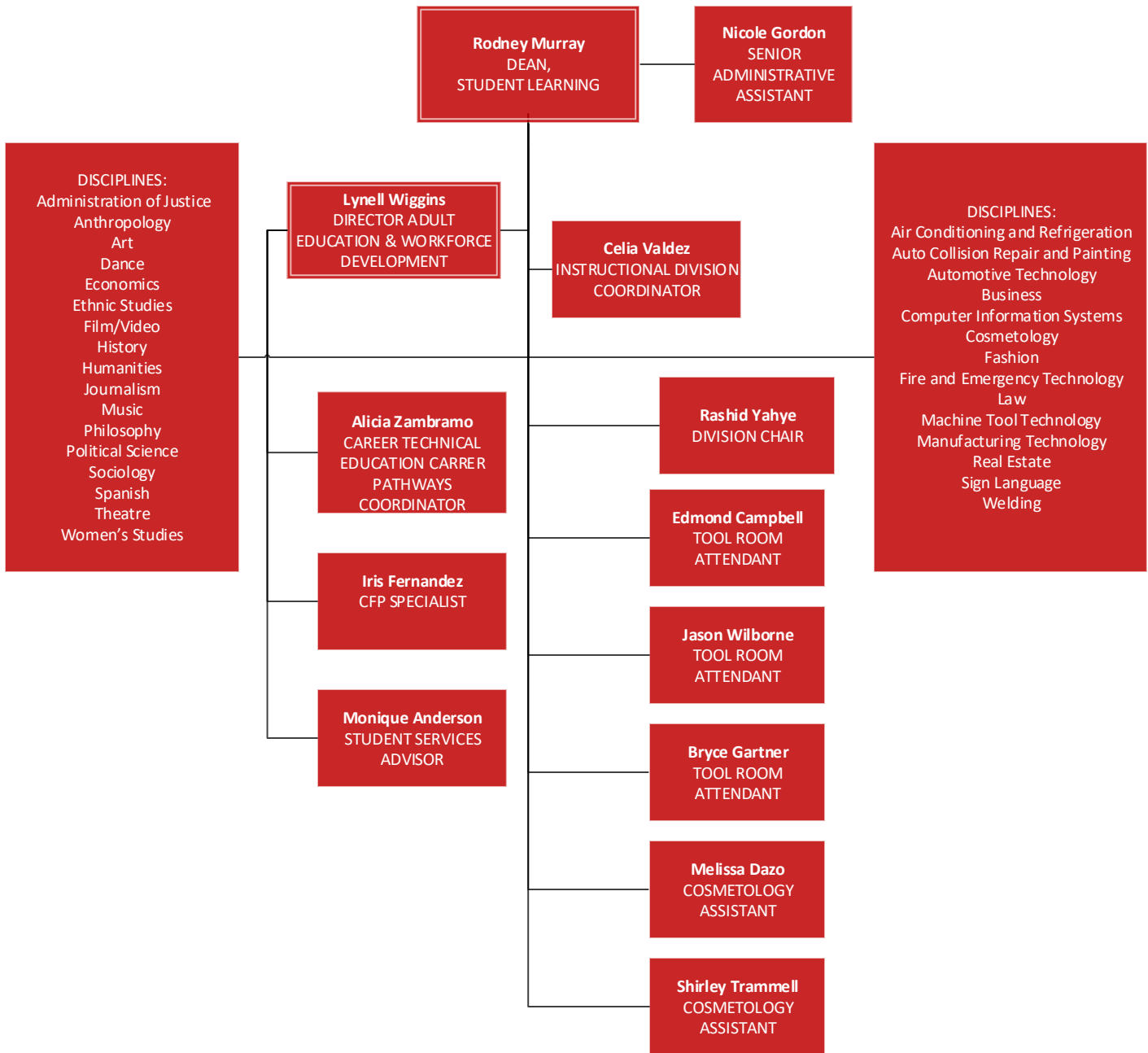
# Division I



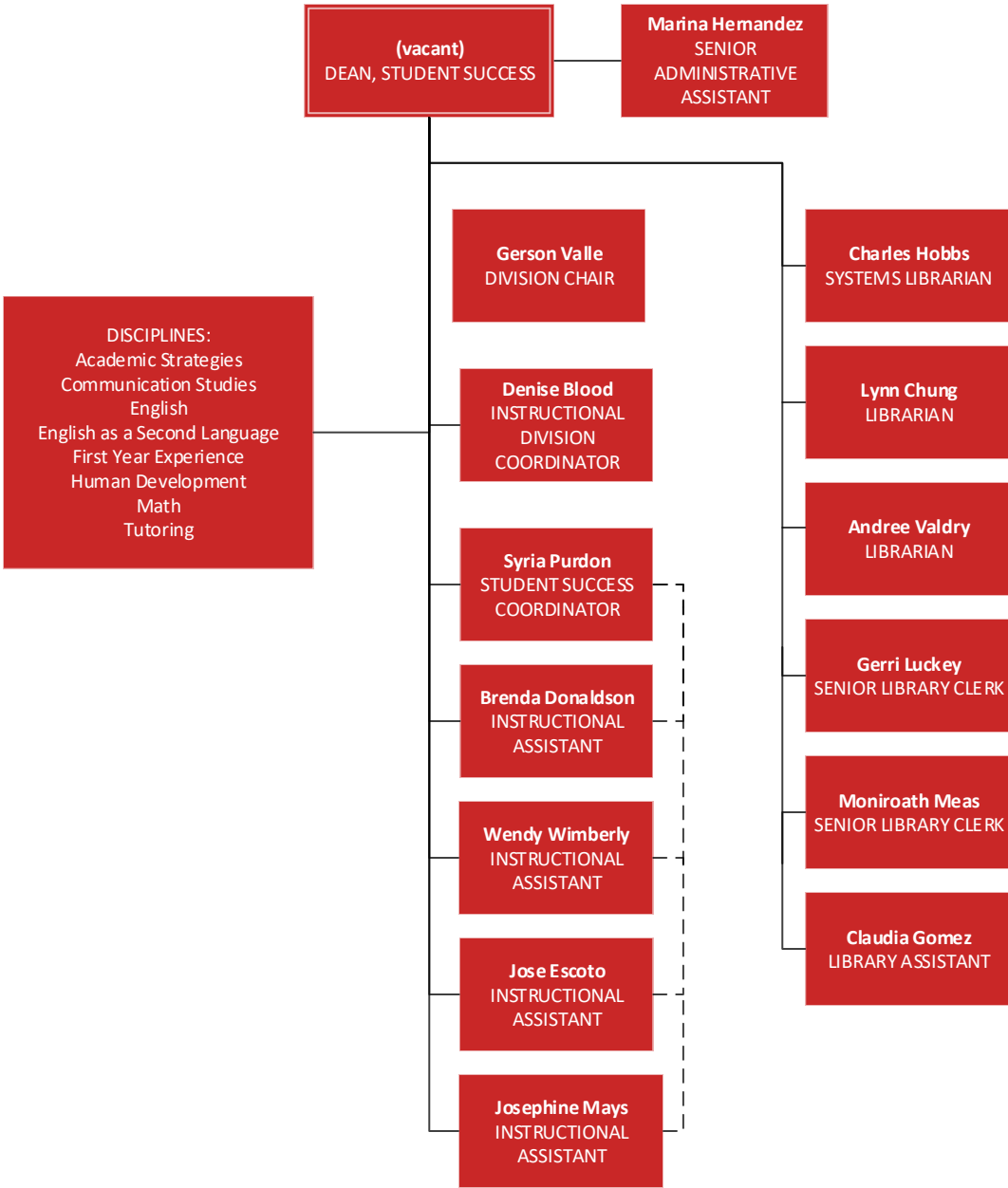
# Child Development Center



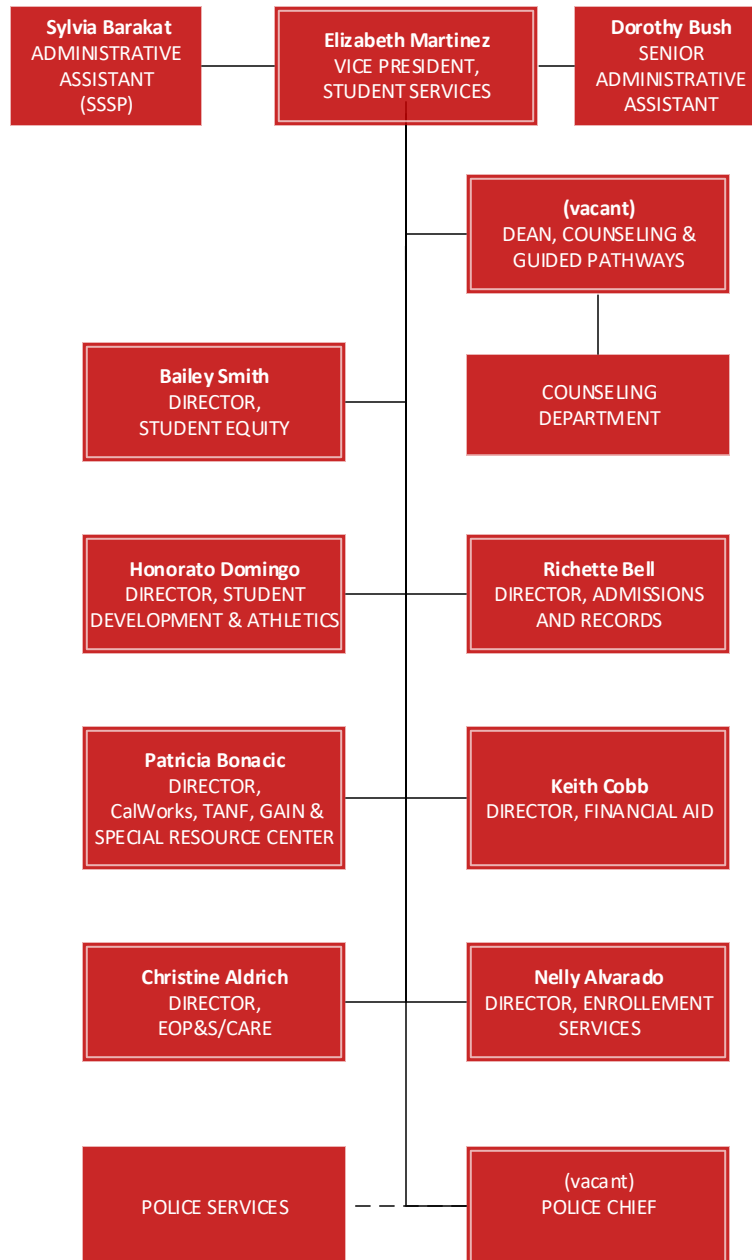
# Division II



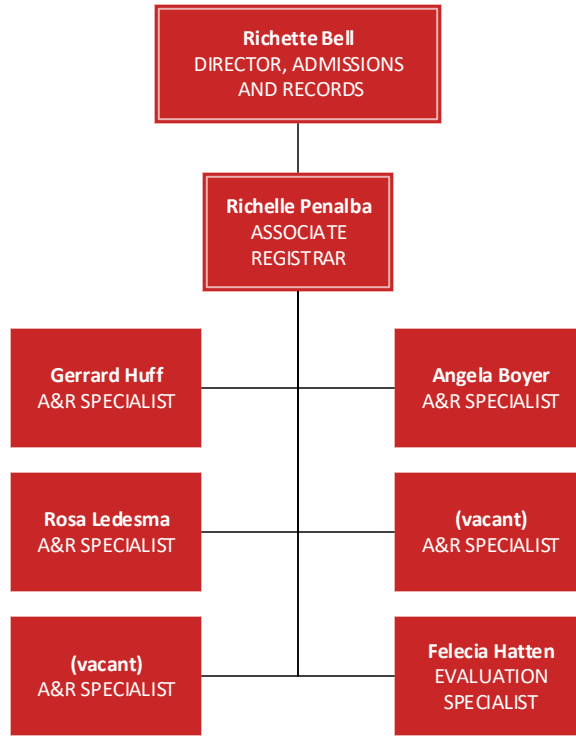
# Division III



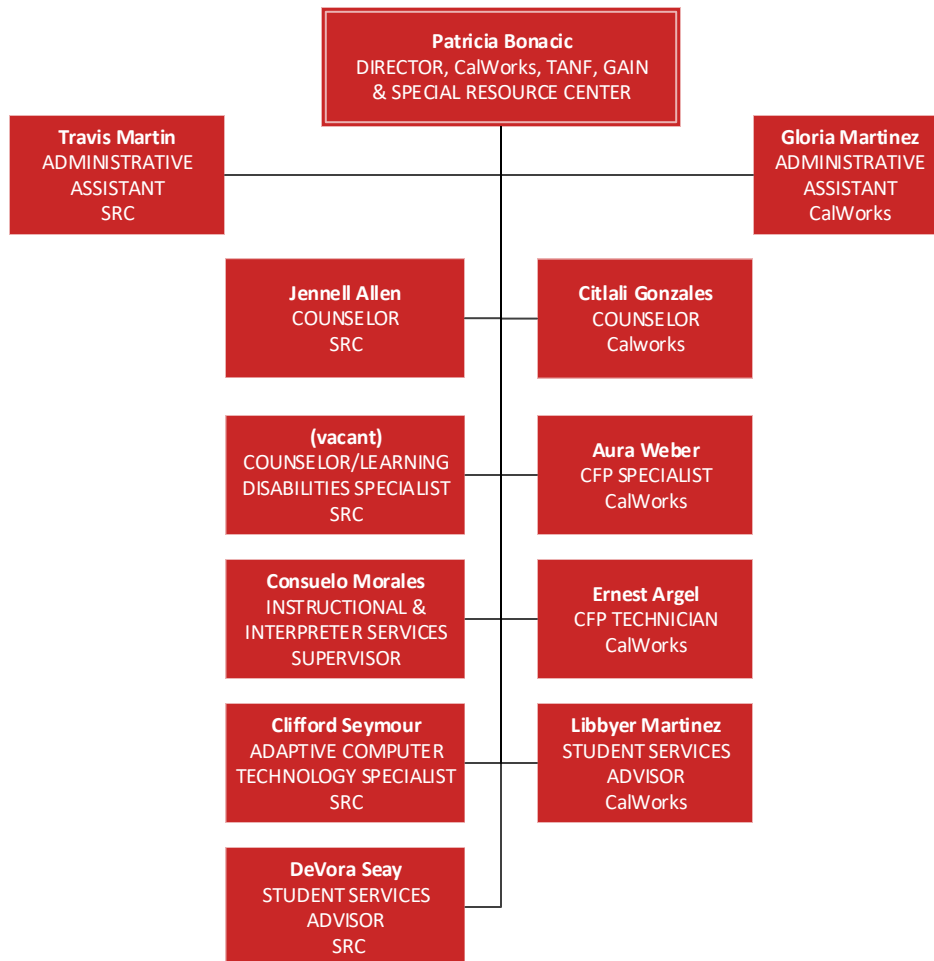
# Student Services



# Admissions & Records

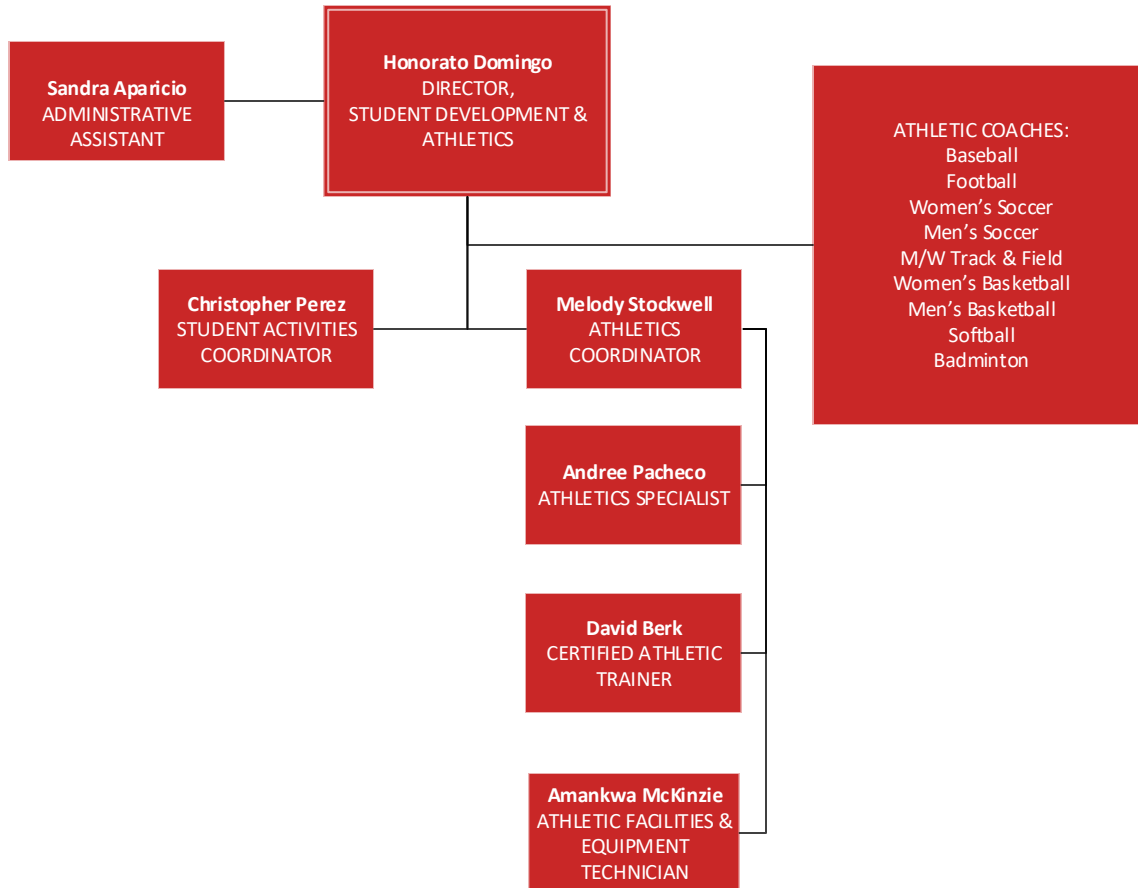


# CalWorks, TANF, GAIN & Special Resource Center

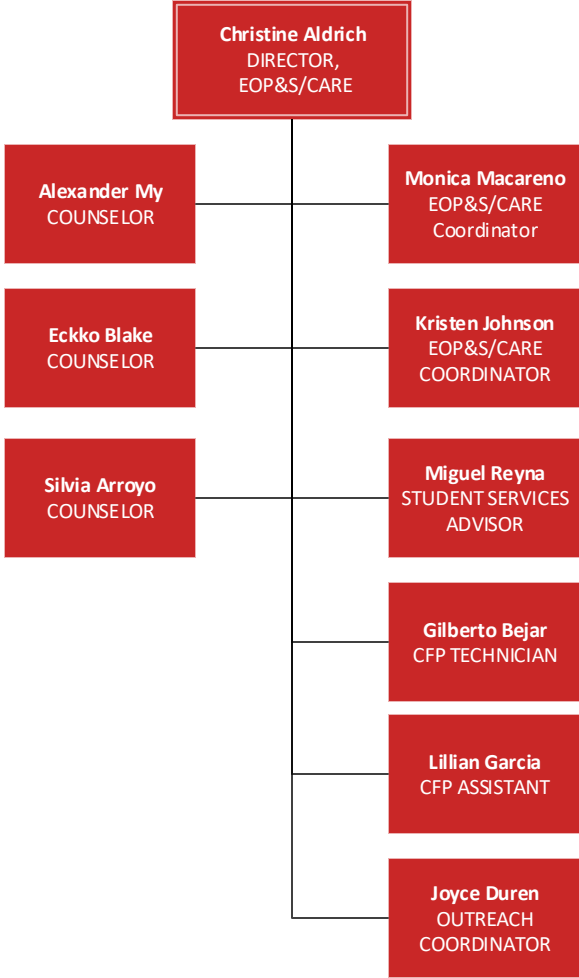




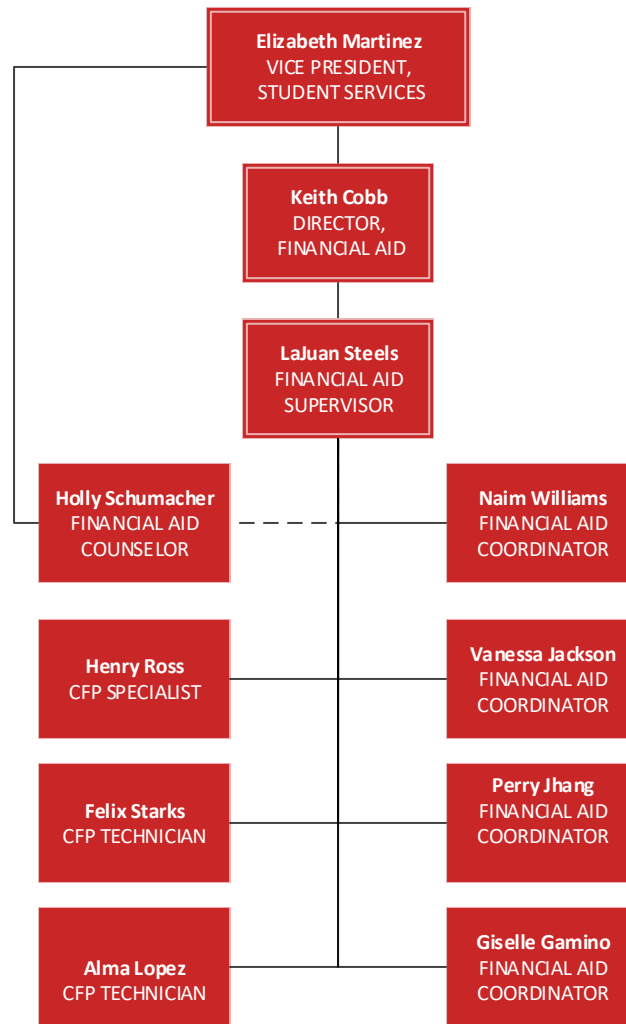
# Student Development & Athletics



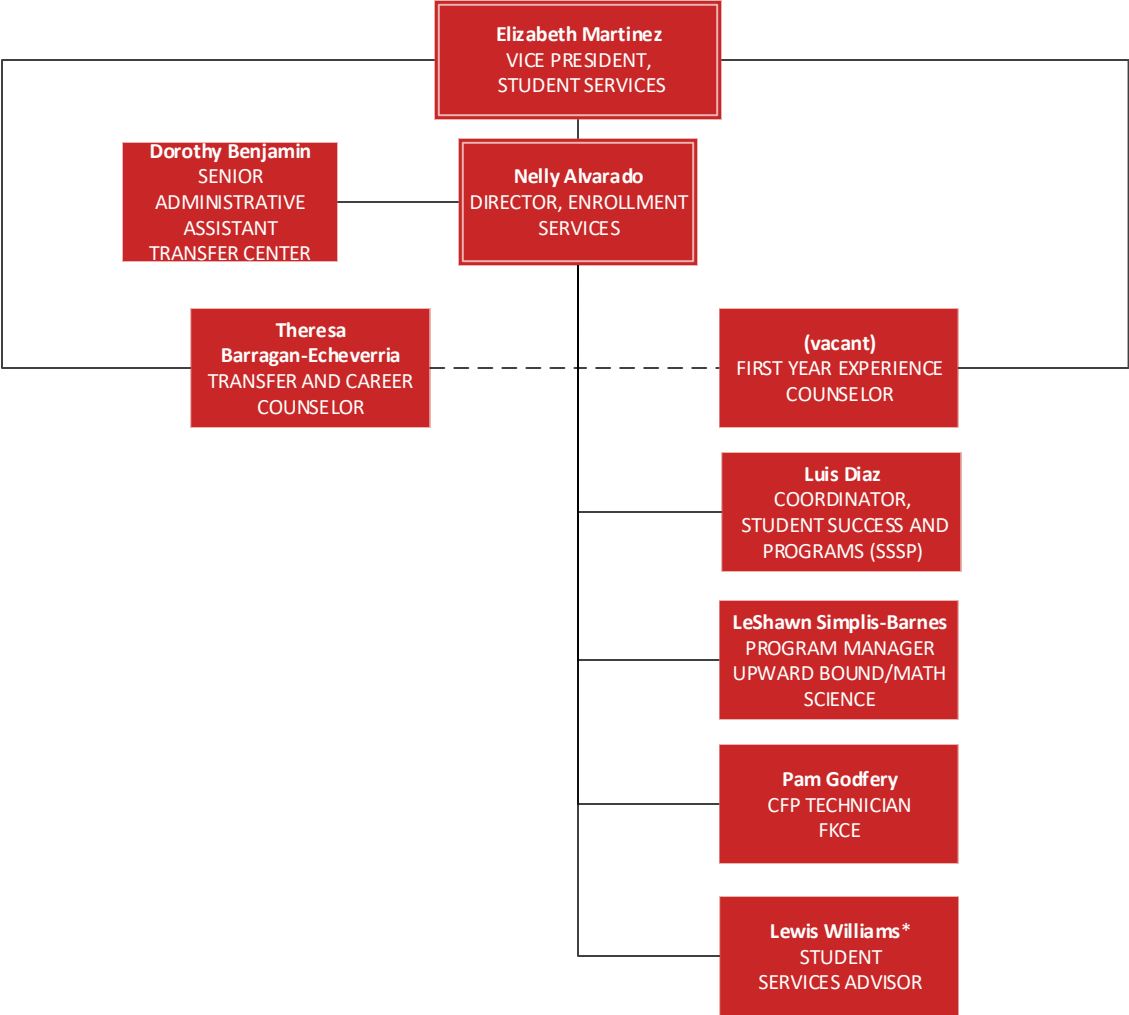
# EOP&S /CARE



# Financial Aid

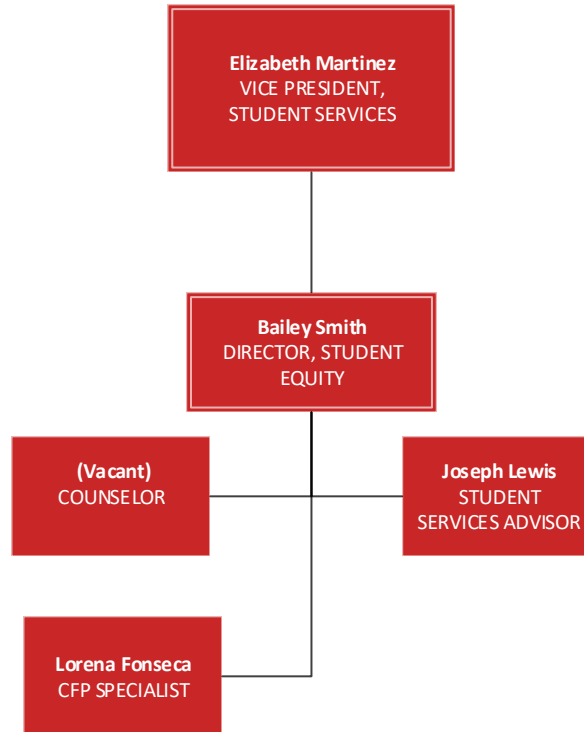


# Enrollment Services

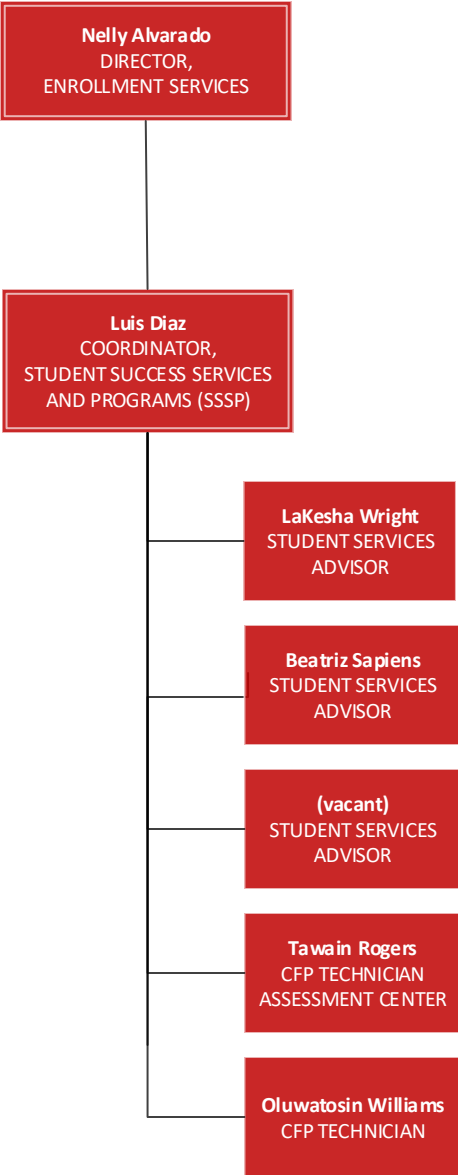


\* Funded via Student Equity

# Student Equity



# Student Success & Support Programs



# TRIO Programs

**LeShawn Simplis-Barnes**  
PROGRAM MANAGER UPWARD BOUND/  
MATH SCIENCE

**Amanda Rentería**  
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 2020-2024 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2018-19	Delta Building Renovation for Police	\$4,657,594
2018-19	Instructional Building 1 Replacement	\$17,792,000
2020-21	MIS Building Renovation	\$7,400,000
2020-21	Student Services/Administration Project	\$20,384,000
2021-22	Instructional Building 2 Replacement	\$24,995,000
2024-25	Physical Education Complex Replacement	\$31,592,000
2024-25	Student Activities Center Replacement	\$6,232,000
2024-25	Visual and Performing Arts Replacement	\$9,857,000





## Compton Community College District Enrollment Fees

Final Budget – FY2019

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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
2012-19	\$46 per unit, no maximum



Full-Time Faculty Obligation

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California Code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the 1997 year, the Consultation Council proposed a revision to the regulations to include non-instructional faculty\* as part of this goal. Regulations to incorporate this revision were adopted by the board of Governors. If the obligation is not met, the apportionment will be reduced by the statewide average of faculty replacement cost for each position below the obligation number.

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement**</u>
2006	81.4	112.20	84.7%	\$60,289
2007	35.4	91.00	76.2%	\$60,289
2008	22.4	84.00	66.08%	\$60,289
2009	22.4	79.00	55.4%	\$63,798
2010	22.4	82.30	52.3%	\$66,801
2011	22.4	81.38	52.18%	\$68,602
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029

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



Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</u>
<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>Actual</b>
Summer 15	195	189
Fall 16 – Spring 17	5,375	4,291
Summer 16 (Transferred to fiscal year 2016-17)	490	-
Total	<u>6,060</u>	<u>5,121</u>
<b>2017-2018</b>		
	<b>Goal</b>	<b>Actual</b>
Summer 17	770	672
Fall 17	2,481	2,361
Winter 18	259	288
Spring 18	2,250	2,103
Summer 18 (Transferred to fiscal year 2017-18) <sup>[3]</sup>	476	555
Total	<u>6,242</u>	<u>5,979</u>

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

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

[3] To achieve the 5,979 FTES funded enrollment the District borrowed 555 FTES from, the next fiscal year.

COMPTON COMMUNITY COLLEGE DISTRICT  
 2018-2019 FINAL BUDGET  
 50 PERCENT LAW SCHEDULE  
 EDUCATION CODE SECTION (ECS) 84362

Description	2016-2017 Actual	2017-2018 Unaudited	2018-2019 Final Budget
<u>TOTAL FOR ECS 84362, 50% LAW</u>			
INSTRUCTIONAL SALARY COST	16,297,845	15,963,902	N/A
TOTAL CURRENT EXPENSE OF EDUCATION	30,581,193	31,710,764	-
PERCENT of CEE (Instructional Salary Cost/Total CEE)	53.29%	50.34%	
<u>AMOUNT REQUIRED TO BE EXPENDED</u>			
50% of CURRENT EXPENSE OF EDUCATION	15,290,597	15,855,382	
AMOUNT OVER (UNDER) COMPLIANCE	1,007,249	108,520	

N/A - Not available



# 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 increase 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.