

# **COMPTON COMMUNITY COLLEGE DISTRICT**

## **FINAL BUDGET Fiscal Year 2022-2023**



**Compton Community College District  
2022-2023 Final Budget**

Submitted by:

Dr. Keith Curry  
President/Chief Executive Officer

To the:

Compton Community College District  
Board of Trustees

September 12, 2022





## Table of Contents

President/Chief Executive Officer’s Message .....	i
Budget Summary Financial and Budget Policies .....	1
General Information	
Financial and Budget Policies .....	3
Planning and Budget Committee Responsibilities .....	6
2022-2023 Budget Assumptions.....	7
Financial Information	
General Fund – Unrestricted .....	9
General Fund – Restricted .....	13
Line of Credit Fund .....	17
Child Development Fund .....	19
Capital Outlay Fund.....	21
General Obligation Bond Measure CC Series E Fund.....	23
General Obligation Bond Measure C Series A Fund .....	25
General Obligation Bond Fund Series 2013D .....	27
Workers’ Compensation Self Insurance Fund .....	29
Property & Liability Self Insurance Fund.....	30
Student Financial Aid Fund .....	31
Appendix	
Base Revenue and Student-Centered Funding Formula.....	35
Five-Year Capital Construction Plan.....	36
Enrollment Fees .....	37
Full-Time Faculty Obligation .....	38
Five-Year FTES Trend and Projections.....	39
2022-2023 Annual Planning Cycle Final Report.....	40
Glossary of Financial Terms.....	41
Organizational Structure.....	51



August 25, 2022

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

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President/CEO

Board of Trustees  
Compton Community College District

The proposed 2022-2023 Compton Community College District Final Budget is submitted for your review and approval. The 2022-2023 Compton CCD Final Budget includes the 2022-2023 budgets for all funds and other important information. The 2022-2023 Compton CCD Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

The 2022-2023 Compton CCD Final Budget was developed with the anticipation that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). Compton College will offer 1,431 course sections to meet our FTES goal. The 2022-2023 Compton CCD Final Budget includes Cost of Living Adjustment (COLA); filling twelve vacant faculty positions; future funding for the Compton College Enterprise Resource Planning system cost of \$3,700,000; future funding for the Compton College Fire Academy of \$350,000; and the future cost associated with the Compton CCD Personnel Commission of \$400,000. The 2022-2023 Compton CCD Final Budget also includes the following expenses to address Compton CCD's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$850,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$200,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,681,841.

The 2022-2023 Compton CCD Final Budget includes the following transfers to the Capital Outlay fund: \$300,000 to pay for the additional cost associated with the Visual & Performing Arts Replacement Project, \$3,000,000 pay for anticipated additional cost for the Physical Education Complex Replacement Project, \$215,000 to pay for the Student Housing California Environmental Quality Act Study, and \$40,000 to pay for the Biotechnology Laboratory Classroom Renovation Project.

The proposed 2022-2023 Compton CCD Final Budget Final Budget maintains a reserve above the minimum 10% level as required by [Compton CCD Board Policy 6200 – Budget Preparation](#).

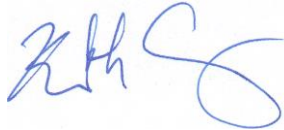
The proposed 2022-2023 Compton CCD Final Budget will be available for inspection beginning August 29, 2022, in the Office of the President/CEO, Campus Police and online at [http://www.compton.edu/district/district\\_budget/index.aspx](http://www.compton.edu/district/district_budget/index.aspx).

The Public Hearing and your adoption of the 2022-2023 Compton CCD Final Budget is scheduled for **Monday, September 12, 2022**, at 6:00 p.m., and will be held in person in the Little Theater for those members of the Board of Trustees and the public who may wish to attend in person while continuing to make teleconference participation available via Zoom conferencing system for those members of the Board of Trustees and the public who may want to participate via teleconference.

You can access the Compton Community College District Board of Trustees meeting online:

- *Please note: A Zoom account is not required to join the meeting as a participant.*
- **Zoom Meeting ID: 926 7882 9899**
- The easiest way to join from PC, Mac, Linux, iOS, or Android, is to click this link:  
<https://compton-edu.zoom.us/j/92678829899>
- One tap mobile  
+16694449171,,92678829899# US  
+16699009128,,92678829899# US (San Jose)  
Or Telephone:  
Dial:  
+1 669 444 9171 US  
+1 669 900 9128 US (San Jose)  
+1 253 215 8782 US (Tacoma)  
+1 346 248 7799 US (Houston)  
+1 646 558 8656 US (New York)  
+1 646 931 3860 US  
+1 301 715 8592 US (Washington DC)  
+1 312 626 6799 US (Chicago)
- Find your local number: <https://compton-edu.zoom.us/u/adq924q6CI>

Sincerely,



Keith Curry  
President/CEO



## **Budget Summary**

### **Balanced Budget**

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

### **Integrated Planning and Budgeting**

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2022-2023 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 the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, career education and undergraduate transfer education with 73 districts, 116 colleges and 78 educational centers.

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

- Distributing 70% based on enrollment, 20% based on enrollment of low-income students and 10% based on student success metrics.
- A student's highest outcome earned for a specified metric are included annually.
- Implementing the use of three-year average for all student success metrics.

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



- Revision to hold harmless provision. District’s 2024-25 funding would be the new floor. Districts would not be funded below this new floor.

The 2022-2023 Budget provides an increase of \$1.9 billion ongoing Proposition 98 General Fund, which includes \$558.7 million for a 6.56-percent cost-of-living adjustment, \$600 million base increase to SCFF, \$200 million funding for PT Faculty Health Insurance, and \$26.7 million for enrollment growth.

**Significant Adjustments:**

- Deferred maintenance \$840.7 million
- District block grants \$650 million
- Retention and enrollment \$150 million
- Adult healthcare pathways \$130 million
- Common course numbering \$105 million
- Capital outlay funding from Proposition 51 of \$402 million

These are only highlights of some of the funding in the State’s Adopted budget. More information can be found at the following link: [Budget Summary \(ca.gov\)](#).





## **Financial and Budget Policies**

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

The Board of Trustees delegates to the President/Chief Executive Officer the authority to supervise the general business and fiscal affairs of the District to assure the proper administration of property and contracts, the budget, audit and accounting of funds, the acquisition of supplies, equipment and property, and the protection of assets and persons.

The President/Chief Executive Officer shall establish administrative regulations to assure that the District's business and fiscal transactions are in accordance with Board of Trustees Policies, Federal Law and Regulations, State Law and Regulations, the California Community Colleges Budget and Accounting Manual, and generally accepted accounting principles promulgated by the Governmental Accounting Standards Board.

As needed, the President/Chief Executive Officer shall recommend changes to Board of Trustee policies for Board approval.

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

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

Each year, the President/Chief Executive Officer shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations and provide adequate time for Board study.

Budget development shall include the following:

- The annual budget shall support the District's master and educational plans.
- Board of Trustees review budget assumptions.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general 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.
- President/Chief Executive Officer recommends annual prioritized planning requests resulting from the college-wide planning process.



The President/CEO shall establish the budget calendar and regulations necessary to carry out this policy.

### **Budget Management (Board Policy 6250)**

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

Board approval is required for changes between major object budget classifications or for interfund transfers. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board.

Federal and State grants for restricted purposes shall have all administrative and/or indirect charges assessed to the maximum amount permitted by federal or state regulations.

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

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

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

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

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

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



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

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

### **Investments (Board Policy 6320)**

The President/Chief Executive Officer is responsible for ensuring that the funds of the District are invested that are not required for the immediate needs of the District. Investments shall be in accordance with law.

Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

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

### **Audits (Board Policy 6400)**

There shall be an annual external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The President/Chief Executive Officer shall assure that an annual external audit is completed. The President/CEO shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

In addition, the President/Chief Executive Officer shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measure (Measure CC) authorized pursuant to Section 1 of Article XIII A of the California Constitution.

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



## **Planning and Budgeting Committee**

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

### **Responsibilities:**

#### Planning

- Review and discuss outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and other plans.
- Review and discuss planning process to make sure that programs plans were submitted in a timely fashion and that prioritization of goals and objectives took place.
- Review and discuss linkage between program plans and mission statement, strategic initiatives, and program reviews.

#### Budgeting

- Review and discuss annual Preliminary, Tentative, and Final Budget proposals and assumptions.
- Review and discuss District revenues and expenditures.
- Review and discuss long-range financial forecasting and planning.
- Review and discuss proposed midyear cuts/budget augmentation proposals and their linkage to budget and planning.

#### Communication

- Provide recommendations to the President/Chief Executive Officer regarding District planning and budgeting activities.
- Regularly inform the District community of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the District community.



## 2022-2023 Budget Assumptions

The following 2022-2023 Final Budget Assumptions are recommended by the President/Chief Executive Officer.

### I. Organization

The 2022-2023 Compton Community College District Final Budget Assumptions reflect information available at this time from the California Community Colleges Chancellor's Office, 2022-2023 California State Budget, and District Management.

### II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$25,809,893** (2022 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$48,393,750**
- C. Budget the General State Apportionment based on generation of **5,980** FTES (Hold Harmless)
- D. Offering **1,431** sections for the 2022-2023 year.
- E. Cost of Living Adjustment (COLA) increase: **6.56%**
- F. Budget for the GASB “pay as you go” costs for Retiree Benefits: **\$600,000** (Estimate based on annualized 2022 actual costs)
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 25.37% and State Teachers Employee Retirement System (STRS) at 19.10% (Chancellor's Office Analysis of January 2022).
- H. Unemployment Insurance at 0.5% (LACOE Estimate)
- I. Budget for projected utility increases of 18%.
- J. Budget to fill the following full-time faculty positions:
  - 1. American Sign Language
  - 2. Anatomy/Biology
  - 3. Art
  - 4. History/Ethnic Studies
  - 5. Sociology
  - 6. Spanish
  - 7. Theater Arts
- K. Budget to fill the following vacant full-time faculty positions:
  - 1. Guided Pathways Counselor
  - 2. Guided Pathways Counselor - CalWorks (Restricted Fund)
  - 3. Heating Ventilation, and Air Conditioning (HVAC) and Refrigeration
  - 4. History/Ethnic Studies
  - 5. Nursing
- L. Budget to transfer the following full-time staff positions in Information Technology Department from the Compton Recovery Fund to the Unrestricted Fund (\$185,000).
  - 1. Data & Reporting Analyst
  - 2. Helpdesk Supervisor



- M. Budget for the following one-time Augmentations/Enhancements (\$1,005,000):
  - 1. Enrollment Management Plan (\$600,000)
  - 2. Budget Augmentations and Enhancements (\$350,000)
  - 3. Summer Enrichment Activities (\$55,000)
- N. Budget for Line of Credit debt expense of \$1,681,841, which includes a one-time augmentation of \$500,000.
- O. Budget for Other Postemployment Benefit (OPEB) contribution of \$850,000, which includes one-time augmentation of \$600,000.
- P. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.
- Q. Reserve the following expenditures from the ending balance (\$4,450,000):
  - 1. Compton College Enterprise Resource Planning System (\$3,700,000)
  - 2. Compton Community College District Personnel Commission (\$400,000)
  - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- R. Budget for an inter-fund transfer out:
  - 1. Transfer \$400,000 to the Property & Liability Fund to pay cost of property and liability insurance.
  - 2. Transfer \$150,000 to the Child Development Fund to support the operational costs for the Child Development Center.
  - 3. Transfer \$1,300,000 to the Capital Outlay Fund to pay for Computer Equipment Replacement.
  - 4. Transfer \$300,000 to the Capital Outlay Fund to pay anticipated additional cost for the Visual & Performing Arts Replacement Project.
  - 5. Transfer \$3,000,000 to the Capital Outlay Fund to pay anticipated additional cost for the Physical Education Complex Replacement Project.
  - 6. Transfer \$215,000 to the Capital Outlay Fund for Student Housing California Environmental Quality Act (CEQA) Study.
  - 7. Transfer \$40,000 to the Capital Outlay Fund for Biotechnology Laboratory Classroom Renovation Project.



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 REVENUE

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
BEGINNING BALANCE JULY 1		17,099,942	21,487,744	25,809,893
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		17,099,942	21,487,744	25,809,893
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	-	118,257	-
Total Federal Revenue		-	118,257	
<u>STATE REVENUE</u>				
8610	Principal Apportionment	23,390,574	24,326,228	27,579,610
8604	Part-time Faculty Health Benef	1,110	400	-
8606	Part-Time Faculty Apportionment	146,072	207,714	187,140
8612	Prior Year Apportionment Correction	2,706,021	727,164	-
8614	Enrollment Fee Administration	88,928	44,479	38,560
8620	General Categorical Programs	265,630	935,144	846,000
8630	Education Protection Account Funds	8,289,178	11,902,862	8,500,000
8670	State Tax Subventions	23,540	23,326	25,000
8679	Other Tax Relief Subvention	435	358	
8680	Lottery Funds	749,420	2,452,554	785,000
8690	On behalf contribution to STRS	1,446,164	-	1,580,000
8691	Mandated Block Grant	-	-	172,000
Total State Revenue		37,107,072	40,620,229	39,713,310



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 REVENUE

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	5,048,287	5,086,607	5,100,000
8812	District Taxes - Supplemental	146,261	160,091	140,000
8813	District Taxes - Unsecured Roll	51,022	51,632	51,000
8816	District Taxes - Prior Years	141,304	162,423	100,000
8818	Redevelopment Increment	757,462	768,378	600,000
8819	Redevelopment Agency Funds	333,949	329,481	300,000
8830	Contract Services	33,310	-	6,000
8840	Sales and Commissions	52,157	73,709	70,000
8850	Rentals and Leases	49,055	81,939	45,000
8860	Interest and Investment Income	104,166	131,940	130,000
8874	Enrollment Fees (net of BFAP)	780,033	704,352	1,000,000
8879	Transcript Fees	269	200	1,000
8880	Non-Resident Tuition	163,964	280,636	190,000
8885	Non-Resident Tuition-Out of Country	24,203	71,464	8,000
8890	Other Local Revenues	679,229	1,232,457	400,000
8892	Redevelopment Agency Asset	26,800	27,090	30,000
8893	Miscellaneous Income	-	-	-
8895	Indirect Cost	-	-	509,440
	Total Local Revenue	8,391,470	9,162,398	8,680,440
	<u>INCOMING TRANSFERS</u>			
8895	Contributions from Other Funds	-	-	-
	Total Incoming Transfers	-	-	-
	TOTAL REVENUE - ALL SOURCES	45,498,542	49,900,885	48,393,750
	TOTAL BEGINNING BALANCE AND REVENUE	62,598,484	71,388,629	74,203,643





COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 EXPENDITURES

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,643,249	6,702,497	7,231,500
1200	Regular Schedule, Non-Teaching	3,498,739	3,356,354	3,540,270
1300	Other Schedule, Teaching	3,420,923	3,053,757	3,854,900
1400	Other Schedule, Non-Teaching	329,632	305,782	435,370
Total Academic Salaries		13,892,544	13,418,390	15,062,040
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,869,186	7,271,667	8,202,130
2200	Instructional Aides, Regular	688,164	698,994	806,160
2300	Student Help, Hourly and Overtime	319,054	588,094	750,160
2400	Instructional Aides, Other	151,764	128,066	124,280
Total Classified Salaries		7,028,168	8,686,821	9,882,730
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	4,971,049	2,424,489	4,502,360
3200	Public Employees' Retirement	1,527,846	2,085,605	2,499,560
3300	Social Security - OASDI/Medicare	779,311	895,590	1,022,580
3400	Health and Welfare - Medical	4,714,022	3,966,876	4,716,250
3500	Unemployment Insurance	21,560	106,410	128,010
3600	Workers' Compensation Insurance	791,730	831,405	896,010
3700	Cash in Lieu of Insurance	252,924	290,051	281,590
3900	Retiree Benefits	66,662	71,896	63,500
Total Staff Benefits		13,125,103	10,672,322	14,109,860
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books & Oth Reference Material	-	1,206	1,500
4300	Instructional Supplies	-	-	-
4400	Repairs and Supplies	129,067	65,731	103,800
4500-4700	Non-Instructional Supplies/Other	459,055	469,100	668,120
Total Books, Supplies and Materials		588,122	536,037	773,420



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND UNRESTRICTED - FUND 01.0  
 EXPENDITURES

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5000	Other Supplies Hold			-
5100	Contract for Personal Services	892,093	853,019	2,107,150
5200	Travel, Conference and Training	80,793	179,533	293,080
5300	Dues and Memberships	108,851	73,356	90,420
5400	Insurance	91,449	89,460	120,000
5500	Utilities and Housekeeping Services	1,036,705	1,413,170	1,450,000
5600	Contracts, Rentals, and Repairs	1,115,259	1,235,021	1,502,770
5700	Legal, Elections, and Audit Expense	543,664	309,973	521,000
5800	Other Services, Postage, Advertising	783,494	846,551	895,650
5900	Miscellaneous	6,045	(9,222)	65,000
Total Contract Services and Operating Expenses		<u>4,658,354</u>	<u>4,990,861</u>	<u>7,045,070</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	6,775	-	16,700
6300	Library Books	22,944	6,929	58,200
6400	Equipment	106,890	76,922	297,550
Total Capital Outlay		<u>136,609</u>	<u>83,851</u>	<u>372,450</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,181,841	1,681,841	1,681,850
7300	Interfund Transfer	500,000	5,400,000	5,405,000
7600	Other Student Aid	0	108,612	100,000
Total Other Outgo		<u>1,681,841</u>	<u>7,190,453</u>	<u>7,186,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>41,110,740</u>	<u>45,578,736</u>	<u>54,432,420</u>
RESERVE FOR COMPTON COLLEGE ERP		3,000,000	3,700,000	3,700,000
RESERVE FOR COMPUTER EQUIPMENT REPLACEMENT			1,000,000	-
RESERVE FOR PERSONNEL COMMISSION		400,000	400,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>3,750,000</u>	<u>5,450,000</u>	<u>4,450,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>17,737,744</u>	<u>20,359,893</u>	<u>15,321,223</u>
TOTAL ENDING BALANCE/ RESERVES		21,487,744	25,809,893	19,771,223
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>62,598,484</u>	<u>71,388,629</u>	<u>74,203,643</u>



## Compton Community College District

## Final Budget – FY2023

COMPTON COMMUNITY COLLEGE DISTRICT  
2022-2023 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
	BEGINNING BALANCE JULY 1	1,193,912	1,597,737	3,304,838
		-	-	-
		1,193,912	1,597,737	3,304,838
	<b>FEDERAL REVENUE</b>			
8120	TRIO - Upward Bound-(31820)	372,503	114,107	297,330
8140	TANF (64050)	119,067	-	76,310
8150	Work Study (76210)	61,283	57,882	83,400
8190	DPSS - (64080)	91,185	19,870	57,470
8190	Foster & Kinship Care Ed (FKCE)- (12510)	-	-	44,694
8190	Mentorlinks Grant (20600)	18,963	-	940
8190	YESS/ Basic Skill Reappropriation (64110)	36,044	-	-
8190	Fed. Covid-19 Block Grant (76321)	219,658	-	-
8190	HEERF II (76323)	1,490,570	3,734,156	-
8190	American Rescue Plan (76324)	-	1,024,241	10,257,300
8190	HSI Grant (76325)	-	86,780	357,370
8190	National Science Foundation (22300)	-	-	274,570
8190	CARES Act ( CV-19) (76320)	1,894,994	-	-
	<b>Total Federal Revenue</b>	<b>4,304,266</b>	<b>5,037,036</b>	<b>11,449,384</b>
	<b>STATE REVENUE</b>			
8620	Guided Pathway (10070)	180,624	83,195	241,580
8620	Compton College Promise (10071)	132,712	111,467	144,994
8620	Strong Work Force (10090)	439,218	1,551,235	1,915,057
8620	CTE, Perkins (11190)	-	-	138,955
8620	Foster Care Education (12510)	69,406	64,506	87,590
8620	Assessment and Remediation for Nursing (22330)	87,075	87,075	87,075
8690	Nursing (22080)	-	-	160,000
8620	Certified Nurse Assistant (22350)	-	-	-
8620	Instructional Equipment (26990)	-	-	-
8620	Disabled Student Program Services (31010)	351,459	371,569	399,870
8620	Basic Needds (34120)	-	-	423,263
8620	Deaf & Hard of Hearing (22390)	-	-	22,723
8620	Student Equity and Achievement (34150)	2,164,794	4,056,202	2,398,569
8620	Re-entry Program (34180)	-	1,136	142,000
8620	Hunger Free Campus Support (36130)	-	-	-
8620	Extended Opportunity Program & Services (47000)	932,161	1,242,588	1,427,370
8620	Cooperative Agencies Resources for Education (47500)	351,231	556,482	688,060
8690	Special Trustee AB 318 Restricted (50010)	130,000	130,000	130,000
8620	Equal Employment Opportunity (50110)	-	50,000	138,000
8620	Professional development for classified employees (50111)	-	-	-
8620	District Professional Development (50112)	-	-	-
8620	Innovation and Effectiveness Grant (50113)	75,000	70,000	50,000
8620	Veterans Education Services (61050)	18,405	18,118	17,618
8620	CalWORKS (64060)	482,512	459,158	439,271
8650	Adult Education Consortium (64430)	476,180	902,960	834,530
8620	Retention & Enrollment (64901)	3,483	433,681	1,272,806
8620	Cal Fresh Outreach (64902)	30,343	-	30,343
8620	Undocumented Resources Liaisons (76202)	-	73,861	73,861
8620	Board Finan. Assist Prog Admin. Allowance (76250)	282,634	226,722	239,430
8620	Financial Aid Technology (76251)	46,311	46,184	46,184
8650	Strong Workforce-Regional (10100)	-	-	-
8680	Restricted Lottery	-	-	246,800
8690	California Volunteer (50340)	-	-	690,000
8690	COVID-19 Block Grant (76322)	269,633	-	-
8691	State COVI Recovery Block Grant (76326)	-	-	4,222,746
8690	Other State Revenue	1,315,994	1,538,946	1,264,931
	<b>Total State Revenue</b>	<b>7,839,175</b>	<b>12,075,086</b>	<b>17,973,626</b>



## Compton Community College District

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
2022-2023 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 01.1  
REVENUE

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<b>LOCAL REVENUE</b>				
8890	Calbright Partnership (10002)	150,000	85,000	60,000
8890	Apple Partnership (10003)	0	0	30,000
8820	Michelson Grant (10004)		25,000	12,000
8820	Strong Workforce-Regional (10100)	563,045	1,012,070	1,312,938
8820	Human Resources (85000)	112,500	0	0
8830	Career Technical Education (11190)	200,672	-	-
8830	Career Advancement Academy (64990)	-	-	-
8820	DHS Mentoring Program (22390)	-	-	22,750
8820	Compton 2024 Guided Pathway (42200)	150,000	-	221,500
8830	Futures Foundation Grants (43000)	12,500	-	28,610
8820	YESS ILP Grant (64110)	65,000	17,827	75,360
8830	Work Study (76210)	-	-	-
8830	Compton Unified Contract (64900)	-	121,473	130,300
8840	Sales and Commissions (60650)	-	-	-
8860	Interest and Investment Income	34,599	3,221	2,000
8876	Health Fees (69000)	165,138	138,101	81,960
8881	Parking Services Fees (8080-85)	5,244	4,734	50,000
8890	Auxiliary Services (60650)	-	30,000	12,500
8890	Other	5,016	-	223,542
Total Local Revenue		<u>1,463,713</u>	<u>1,437,426</u>	<u>2,263,460</u>
<b>INCOMING TRANSFERS</b>				
8980	Interfund Transfer In	-	150,000	-
8987	Contributions from Other Funds	-	-	-
Total Incoming Transfers		<u>-</u>	<u>150,000</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>13,607,154</u>	<u>18,699,548</u>	<u>31,686,470</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>14,801,066</u>	<u>20,297,285</u>	<u>34,991,308</u>



**Compton Community College District**

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND RESTRICTED - FUND 01.1  
 EXPENDITURES

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	139,762	123,945	97,900
1200	Regular Schedule, Non-Teaching	1,373,829	1,492,857	1,921,102
1300	Other Schedule, Teaching	89,782	64,357	152,300
1400	Other Schedule, Non-Teaching	535,692	413,742	694,210
Total Academic Salaries		2,139,065	2,094,901	2,865,512
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	2,249,932	2,209,617	2,664,534
2300	Student Help, Hourly and Overtime	199,946	606,416	699,217
2400	Instructional Aides, Other	109,948	124,657	108,000
Total Classified Salaries		2,559,826	2,940,690	3,471,751
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	277,379	258,739	450,816
3200	Public Employees' Retirement System	488,733	595,819	820,031
3300	Social Security - OASDI & Medicare	225,184	255,869	325,681
3400	Health and Welfare	498,423	508,950	827,000
3500	Unemployment Insurance	4,938	22,759	32,634
3600	Workers' Compensation Insurance	169,806	188,232	236,630
3700	Cash in Lieu of Insurance	68,345	69,855	72,570
Total Staff Benefits		1,732,807	1,900,222	2,765,362
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	-	-	38,247
4300	Instructional Supplies	123,057	132,212	285,330
4500	Non-Instructional Supplies	658,452	627,608	1,035,867
4700	Food/Food Supplies	169,513	126,806	90,000
Total Books, Supplies, and Materials		951,022	886,626	1,449,444



**Compton Community College District**

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL FUND RESTRICTED - FUND 01.1  
 EXPENDITURES

Account Number	Description	2020-2021 Actuals	2021-2022	2022-2023
			Unaudited Actuals	Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	1,734,178	1,575,129	1,837,699
5200	Travel, Conference & In-Service Training	10,578	806,112	306,546
5300	Dues and Memberships	9,858	36,725	69,500
5600	Contracts, Rentals, and Repairs	160,659	68,592	86,784
5700	Legal & Regulatory Expenses	88,235	83,541	20,000
5800	Other Services, Postage, Advertising	506,507	1,328,977	7,142,972
Total Contracts Services and Operating Expenses		2,510,016	3,899,076	9,463,501
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	-	-	5,000
6400	Equipment	1,148,436	1,069,112	1,192,734
Total Capital Outlay		1,148,436	1,069,112	1,197,734
<u>OTHER OUTGO</u>				
7300	Student Stipends		279,000	61,000
7500	Other Student Aid	1,550,807	3,147,467	7,222,023
7600	Other Payments to/for Students	611,350	775,353	2,034,843
Total Other Outgo		2,162,157	4,201,820	9,317,866
TOTAL EXPENDITURES / APPROPRIATIONS		13,203,329	16,992,447	30,531,170
NET ENDING BALANCE / RESERVES		1,597,737	3,304,838	4,460,138
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		14,801,066	20,297,285	34,991,308



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 LINE OF CREDIT FUND - FUND 01.3  
 REVENUE

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
	BEGINNING BALANCE JULY 1	<u>1,173,706</u>	<u>1,180,123</u>	<u>1,184,617</u>
	REVENUE			
	LOCAL REVENUE			
8860	Interest	<u>6,417</u>	<u>4,494</u>	<u>6,000</u>
	Total Local Revenue	6,417	4,494	6,000
	INCOMING TRANSFERS			
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
	Total Incoming Transfers	-	-	-
	TOTAL REVENUE - ALL SOURCES	<u>6,417</u>	<u>4,494</u>	<u>6,000</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>1,180,123</u></u>	<u><u>1,184,617</u></u>	<u><u>1,190,617</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 LINE OF CREDIT FUND - FUND 01.3  
 EXPENDITURES

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		1,180,123	1,184,617	1,190,617
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,180,123	1,184,617	1,190,617





COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
BEGINNING BALANCE JULY 1		13,696	54,992	193,488
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	54,550	84,987	88,000
8190/8199	Child Care and Development Program (CCTR)	15,020	76,999	30,000
Total Federal Revenue		69,570	161,986	118,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	207,860	144,313	160,000
8621	Child Care and Development Program (CSPP)	160,385	255,126	278,840
8622	Child Development Revenue	58	105,256	1,500
Total State Revenue		368,303	504,695	440,340
<u>LOCAL REVENUE</u>				
8860	Interest	91	1,742	1,000
8871	Child Development Services Fees	3,307	-	8,000
Total Local Revenue		3,398	1,742	9,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution From General Fund	100,000	150,000	150,000
Total Incoming Transfers		100,000	150,000	150,000
TOTAL REVENUE - ALL SOURCES		541,271	818,423	717,340
TOTAL BEGINNING BALANCE AND REVENUE		554,967	873,415	910,828



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	268,105	276,010	270,720
2200	Non-STRS Instructors	39,905	50,827	83,150
2300	Hourly and Overtime	-	4,244	5,000
2400	Instructional Aides, Other	-	-	10,000
Total Classified Salaries		308,010	331,082	368,870
<u>STAFF BENEFITS</u>				
3200	PERS	63,226	74,702	92,430
3300	Social Security - OASDI/Medicare	24,182	24,536	27,850
3400	Health & Welfare	57,584	70,971	105,000
3500	Unemployment Insurance	313	1,479	1,850
3600	Workers' Compensation	11,856	12,416	13,840
3700	Cash in Lieu of Insurance	10,883	1,522	-
Total Staff Benefits		168,044	185,627	240,970
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	9,527	151,417	94,000
Total Books, Supplies, and Materials		9,527	151,417	94,000
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	4,043	1,452	4,500
Other Operating Expenses		4,043	1,452	4,500
<u>OTHER OUTGO</u>				
7600	Other Payments To/ For Students	10,350	10,350	8,000
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>499,974</b>	<b>679,927</b>	<b>716,340</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>54,992</b>	<b>193,488</b>	<b>194,488</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>554,967</b>	<b>873,415</b>	<b>910,828</b>



**Compton Community College District**

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-2023 Budget
BEGINNING BALANCE JULY 1		<u>7,418,222</u>	<u>7,393,336</u>	<u>7,972,280</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	31,020	21,293	-
8651	Comm. College Construction- Instructional Bldg #1	7,217,835	-	-
8651	Comm. College Construction- Instructional Bldg #2	-	-	12,377,760
8651	VPA	-	-	798,000
8651	Student Housing	-	-	80,339,000
8651	PE Complex	-	-	21,534,000
8690	Physical Plant and Instructional Support	-	-	-
8652	Scheduled Maintenance Program	-	2,552,692	7,590,341
Total State Revenue		<u>7,248,855</u>	<u>2,573,985</u>	<u>122,639,101</u>
LOCAL REVENUE				
8860	Interest	17,441	2,327	2,000
8885	Capital Outlay Fee - Non-Residents	-	-	-
Total Local Revenue		<u>17,441</u>	<u>2,327</u>	<u>2,000</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	4,850,000	4,815,000
Total Incoming Transfers		<u>-</u>	<u>4,850,000</u>	<u>4,815,000</u>
TOTAL REVENUE - ALL SOURCES		<u>7,266,296</u>	<u>7,426,311</u>	<u>127,456,101</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>14,684,518</u></u>	<u><u>14,819,647</u></u>	<u><u>135,428,381</u></u>



**Compton Community College District**

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-2023 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENDITURES</u></b>				
5700	Legal	-	7,499	10,000
5800	Miscellaneous Services	-	36,698	53,495
Other Operating Expenditures		-	44,197	63,495
<b><u>CAPITAL OUTLAY</u></b>				
6100	Site Improvement	21,000	221,021	23,767,721
6200	Buildings	7,270,182	6,582,149	98,895,530
6400	New Equipment	-	-	2,389,995
Total Capital Outlay		7,291,182	6,803,170	125,053,246
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>		<b>7,291,182</b>	<b>6,847,367</b>	<b>125,116,741</b>
<b>NET ENDING BALANCE / RESERVES</b>		<b>7,393,336</b>	<b>7,972,280</b>	<b>10,311,640</b>
<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>		<b>14,684,518</b>	<b>14,819,647</b>	<b>135,428,381</b>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-20203 Budget
BEGINNING BALANCE JULY 1		<u>4,371,154</u>	<u>4,231,053</u>	<u>2,425,172</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	23,872	19,821	-
8890	Other Local Revenue	-	-	-
Total		<u>23,872</u>	<u>19,821</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>23,872</u>	<u>19,821</u>	<u>-</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>4,395,026</u></u>	<u><u>4,250,875</u></u>	<u><u>2,425,172</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-20203 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal	-	-	-
5800	Other Services	-	-	-
Total Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	22,431	-	-
6200	Buildings	14,947	1,500,150	2,250,736
6400	Equipment	126,594	325,552	30,340
Total Capital Outlay		163,973	1,825,702	2,281,076
TOTAL EXPENDITURES / APPROPRIATIONS		163,973	1,825,702	2,281,076
NET ENDING BALANCE / RESERVES		4,231,053	2,425,172	144,096
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,395,026	4,250,875	2,425,172



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-20203 Budget
BEGINNING BALANCE JULY 1		<u>33,320,147</u>	<u>17,024,059</u>	<u>7,332,757</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	159,074	74,039	20,000
8940	Proceeds from Bonds	-	-	-
Total		<u>159,074</u>	<u>74,039</u>	<u>20,000</u>
TOTAL REVENUE - ALL SOURCES		<u>159,074</u>	<u>74,039</u>	<u>20,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>33,479,221</u></u>	<u><u>17,098,097</u></u>	<u><u>7,352,757</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-20203 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<b><u>OTHER OPERATING EXPENSES</u></b>				
5713	<u>Legal</u>		6,339	14,376
5890	Other Services	1,811	-	-
	Other Operating Expenses	<u>1,811</u>	<u>6,339</u>	<u>14,376</u>
<b><u>CAPITAL OUTLAY</u></b>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	16,086,910	9,091,736	5,265,945
6400	Equipment	<u>366,442</u>	<u>667,266</u>	<u>1,960,720</u>
	Total Capital Outlay	16,453,352	9,759,002	7,226,665
	<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>	16,455,163	9,765,340	7,241,041
	<b>NET ENDING BALANCE / RESERVES</b>	<u>17,024,059</u>	<u>7,332,757</u>	<u>111,716</u>
	<b>GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES</b>	<u><u>33,479,221</u></u>	<u><u>17,098,097</u></u>	<u><u>7,352,757</u></u>





COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2020-2021 Actuals	2021-2022 Final Budget	2022-20203 Budget
BEGINNING BALANCE JULY 1		1,393,551	1,221,440	349,549
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,393,551</u>	<u>1,221,440</u>	<u>349,549</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	7,419	4,253	500
8890	Other Local Revenue	-	-	-
Total		<u>7,419</u>	<u>4,253</u>	<u>500</u>
TOTAL REVENUE - ALL SOURCES				
		<u>7,419</u>	<u>4,253</u>	<u>500</u>
TOTAL BEGINNING BALANCE AND REVENUE				
		<u><u>1,400,970</u></u>	<u><u>1,225,693</u></u>	<u><u>350,049</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2020-2021 Actuals	2021-2022 Final Budget	2022-20203 Budget
<b>EXPENDITURES / APPROPRIATIONS</b>				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	13,114	22,529	-
5800	Other Services, Fees and Expenses	442	7,911	9,025
	Other Operating Expenses	13,556	30,440	9,025
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	165,975	99,314	250,940
6400	New Equipment	-	746,390	90,000
	Total Capital Outlay	165,975	845,703	340,940
	TOTAL EXPENDITURES / APPROPRIATIONS	179,530	876,144	349,965
	NET ENDING BALANCE / RESERVES	1,221,440	349,549	84
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	1,400,970	1,225,693	350,049



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-20203 Budget
BEGINNING BALANCE JULY 1		<u>531,192</u>	<u>861,985</u>	<u>146,383</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	1,002,745		1,000,000
8860	Interest	<u>1,448</u>	<u>3,206</u>	<u>1,500</u>
Total Local Revenue		1,004,193	3,206	1,001,500
TOTAL REVENUE - ALL SOURCES		<u>1,004,193</u>	<u>3,206</u>	<u>1,001,500</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,535,385</u>	<u>865,191</u>	<u>1,147,883</u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	673,400	706,808	810,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	-	<u>12,000</u>	<u>14,000</u>
Total Contract Services and Operating Expenses		<u>673,400</u>	<u>718,808</u>	<u>824,000</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		673,400	718,808	824,000
NET ENDING BALANCE / RESERVES		<u>861,985</u>	<u>146,383</u>	<u>323,883</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u>1,535,385</u>	<u>865,191</u>	<u>1,147,883</u>



**Compton Community College District**

**Final Budget – FY2023**

COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actuals	2022-2023 Budget
BEGINNING BALANCE JULY 1		466,514	483,016	575,168
<u>LOCAL REVENUE</u>				
8860	Interest	862	948	1,000
8980	Contribution from Other Fund	400,000	400,000	400,000
Total Local Revenue		400,862	400,948	401,000
TOTAL REVENUE - ALL SOURCES		400,862	400,948	401,000
TOTAL BEGINNING BALANCE AND REVENUE		867,376	883,964	976,168
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1400	Other Schedule, Non-Teaching	5,527	500	-
Total Academic Salaries		5,527	500	-
<u>CLASSIFIED SALARIES</u>				
2300	Student Help, Hourly and Overtime	11,566	-	-
Total Classified Salaries		11,566	-	-
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	170		
3300	Social Security - OASDI/Medicare	791		
3400	Health and Welfare - Medical	918		
3500	Unemployment Insurance	14	2	
3600	Workers' Compensation Insurance	641	19	-
3700	Cash in Lieu of Insurance	-		
Total Staff Benefits		2,534	21	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies/Other	12,837	-	-
Total Books, Supplies and Materials		12,837	-	-
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	15,686	-	6,000
5400	Insurance	297,211	308,275	350,000
5700	Benefits Paid Claimants	56,667	-	200,000
5800	Other Services - Administrative Fee	1,368	-	12,827
Total Contract Services and Operating Expenses		370,933	308,275	568,827
<u>CAPTIAL OULAY</u>				
6400	Equipment	17,976	-	-
		17,976	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		421,373	308,796	568,827
NET ENDING BALANCE / RESERVES		446,003	575,168	407,341
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		867,376	883,964	976,168



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 ASG FUND - FUND 72.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-20203 Budget
BEGINNING BALANCE JULY 1		<u>40,055</u>	<u>44,204</u>	<u>54,816</u>
<u>LOCAL REVENUE</u>				
8884	Student Representation Fee	3,934	10,376	4,500
8860	Interest	<u>215</u>	<u>235</u>	<u>500</u>
Total Local Revenue		4,149	10,611	5,000
TOTAL REVENUE - ALL SOURCES		<u>4,149</u>	<u>10,611</u>	<u>5,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>44,204</u>	<u>54,816</u>	<u>59,816</u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5220	Travel Mileage and Conferences	-	-	5,000
5800	Other Services- Administrative Fees	<u>-</u>	<u>-</u>	<u>-</u>
Total Contract Services and Operating Expenses		-	-	5,000
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	5,000
NET ENDING BALANCE / RESERVES		<u>44,204</u>	<u>54,816</u>	<u>54,816</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u>44,204</u>	<u>54,816</u>	<u>59,816</u>



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-2023 Budget
BEGINNING BALANCE JULY 1		(394,505)	12,032	180,055
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL Grant Program	6,423,588	4,895,872	11,560,000
Total Federal Income		6,423,588	4,895,872	11,560,000
<u>STATE REVENUE</u>				
8620	Cal Grants	937,900	592,467	750,000
8620	Student Success Completion	463,230	476,920	1,417,714
8620	Emergency Financial Aid	410,983	-	579,447
8620	Non-resident Dreamer Emergency Grant	-	-	-
8620	Disaster Relief Financial Aid	63,293	-	63,290
Total State Revenue		1,875,406	1,069,387	2,810,451
<u>LOCAL REVENUE</u>				
8860	Interest	1	18,418	5,000
8890	Other	-	-	-
Total Local Revenue		1	18,418	5,000
TOTAL REVENUE - ALL SOURCES		8,298,995	5,983,677	14,375,451
TOTAL BEGINNING BALANCE AND REVENUE		7,904,490	5,995,709	14,555,506



COMPTON COMMUNITY COLLEGE DISTRICT  
 2022-2023 FINAL BUDGET  
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2020-2021 Actuals	2021-2022 Unaudited Actual	2022-2023 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	428,417	159,075	260,000
7520	PELL Grant Program	5,345,639	4,315,580	11,000,000
7530	Cal Grants	334,287	353,057	300,000
7620	Cal Grant ( B&C)	1,339,573	761,301	1,329,447
7660	Student Success Completion	<u>444,542</u>	<u>226,641</u>	<u>1,481,004</u>
Total Other Outgo		7,892,458	5,815,654	14,370,451
TOTAL EXPENDITURES / APPROPRIATIONS		<u>7,892,458</u>	<u>5,815,654</u>	<u>14,370,451</u>
NET ENDING BALANCE / RESERVES		<u>12,032</u>	<u>180,055</u>	<u>185,055</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>7,904,490</u></u>	<u><u>5,995,709</u></u>	<u><u>14,555,506</u></u>

# APPENDIX





## Base Revenue

The State of California “apportions” or distributes part of the State School Fund to the 73 community college districts in the State on the basis of each district’s “Full-Time Equivalent Students” (FTES). This apportionment, designated as the district’s total available general revenue is currently received from four sources:

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

The amount of enrollment fees, property taxes, and education protection account estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees, property taxes, or education protection account received are higher than originally estimated, the State reduces that district's apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is set to expire at the end of 2030. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

### **Student-Centered Funding Formula**

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

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

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

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



**2024-2028 Five Year Construction Plan**

As required by the Community College Construction Act of 1980 in July 2022, Compton Community College District submitted its 2024-2028 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

<b>YEAR</b>	<b>PROJECT - FUNDING PHASE</b>	<b>AMOUNT</b>
2020-2021	Instructional Building 1 Replacement	\$18,793,000
2021-2022	Instructional Building 2 Replacement	\$24,996,353
2022-2023	New Student Services Building	\$25,941,911
2023-2024	Administration Building Renovation	\$5,000,000
2023-2024	Vocational Technology Renovation	\$12,800,000
2024-2025	Math/Science - MIS Building Upgrade	\$8,300,000
2024-2025	Student Housing	\$77,258,434
2024-2025	Physical Education Complex Replacement	\$45,576,000
2024-2025	Visual and Performing Arts Replacement*	\$9,708,948
2025-2026	Math Science Renovation	\$8,263,136
2027-2028	CDC (Abel Sykes) Renovation	\$5,853,823
2028-2029	Student Activities/Teaching and Learning Center	\$11,369,019
2028-2029	Maintenance Renovation/Replacement	\$3,094,368
2029-2030	Instructional Building #3 Replacement	\$7,496,000

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



**Enrollment Fees**

1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a bachelor’s or higher degreeEliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum
2012-23	\$46 per unit, no maximum



**Full-Time Faculty Obligation**

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

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement**</u>
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029
2018	28.0	96.00	60.50%	\$77,063
2019	30.0	101.16	60.94%	\$80,250
2020	27.0	138.10	69.10%	\$82,754
2021	26.0	104.60	71.20%	\$86,771
2022	28.0	90.00**	71.80%	TBD**

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

\*\* Final Fall 2022 schedule has not been set yet. These figures subject to adjustment.



### Five-Year FTES Trend and Projections

<u>Fiscal Year FTES</u>	<u>Total FTES</u>	<u>Total</u>
<b>2017-2018</b>	<b>Goal</b>	<b>Actual</b>
Summer 17	770	671
Fall 17 - Spring 18	4,737	4,462
Winter 18	259	288
Summer 18 (Transferred to fiscal year 2017-2018) [1]	476	559
<b>Total</b>	<b>6,242</b>	<b>5,980</b>
<b>2018-2019</b>	<b>Goal</b>	<b>Actual</b>
Summer 18 (less 559 transferred to 2017-2018)	789	49
Fall 18 - Spring 19	4,891	4,167
Winter 19	300	281
<b>Total</b>	<b>5,980</b>	<b>4,497</b>
<b>2019-2020</b>	<b>Goal</b>	<b>Actual</b>
Summer 19	614	468
Fall 19 - Spring 20	3,235	3,608
Winter 20	280	242
<b>Total</b>	<b>4,129</b>	<b>4,318</b>
<b>2020-2021</b>	<b>Goal</b>	<b>Actual</b>
Summer 20	507	457
Fall 20 - Spring 21	3,295	2,626
Winter 21	255	194
<b>Total</b>	<b>4,057</b>	<b>3,277</b>
<b>2021-2022 [2]</b>	<b>Goal</b>	<b>Actual</b>
Summer 21	502	375
Fall 21 - Spring 22	4,083	1,860
Winter 22	329	177
<b>Total</b>	<b>4,914</b>	<b>2,412</b>

[1] To achieve the 5,980 FTES funded enrollment the District borrowed 559 FTES from, the next fiscal year.

[2] The FTES for 2021-2022 is under review and will be adjusted in the October 1, 2022 recalc to the California Community College Chancellor’s Office.



## **2022-2023 Annual Planning Cycle Final Report**

Compton College initiated its Annual Planning Process in fall 2021 for the 2022-2023 fiscal academic year. The 2022-2023 Annual Planning Cycle Final Report outlines the process of this planning cycle, the outcomes, and recommendations for funding. The report also describes progress on lessons learned from the last planning cycle and lessons learned and recommendations for next year's planning cycle that will begin in fall 2021. Below is the link to the 2022-2023 Annual Planning Cycle Report.

[https://www.compton.edu/adminandoperations/institutional-effectiveness/2022-2023 Annual Plan FINAL\\_081122.pdf](https://www.compton.edu/adminandoperations/institutional-effectiveness/2022-2023%20Annual%20Plan_FINAL_081122.pdf)



# GLOSSARY



## GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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





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

**BASE FUNDING** - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

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

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

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

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

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

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

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

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

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



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

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

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

**CAP** – A maximum limit.

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

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

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

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

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

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

**COMPREHENSIVE MASTER PLAN** – see MASTER PLAN

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

**FUND BALANCE** - The difference between assets and liabilities.

**G.O. BOND (GENERAL OBLIGATION BOND)** – This financing source requires voter approval. On November 5, 2002, local voters approved Measure E for a total of \$394,516,464. Bond funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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





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

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

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

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

REVENUE - Income from all sources.

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

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

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

- The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.
- Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.
- The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.



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

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

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

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

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

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

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

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

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

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

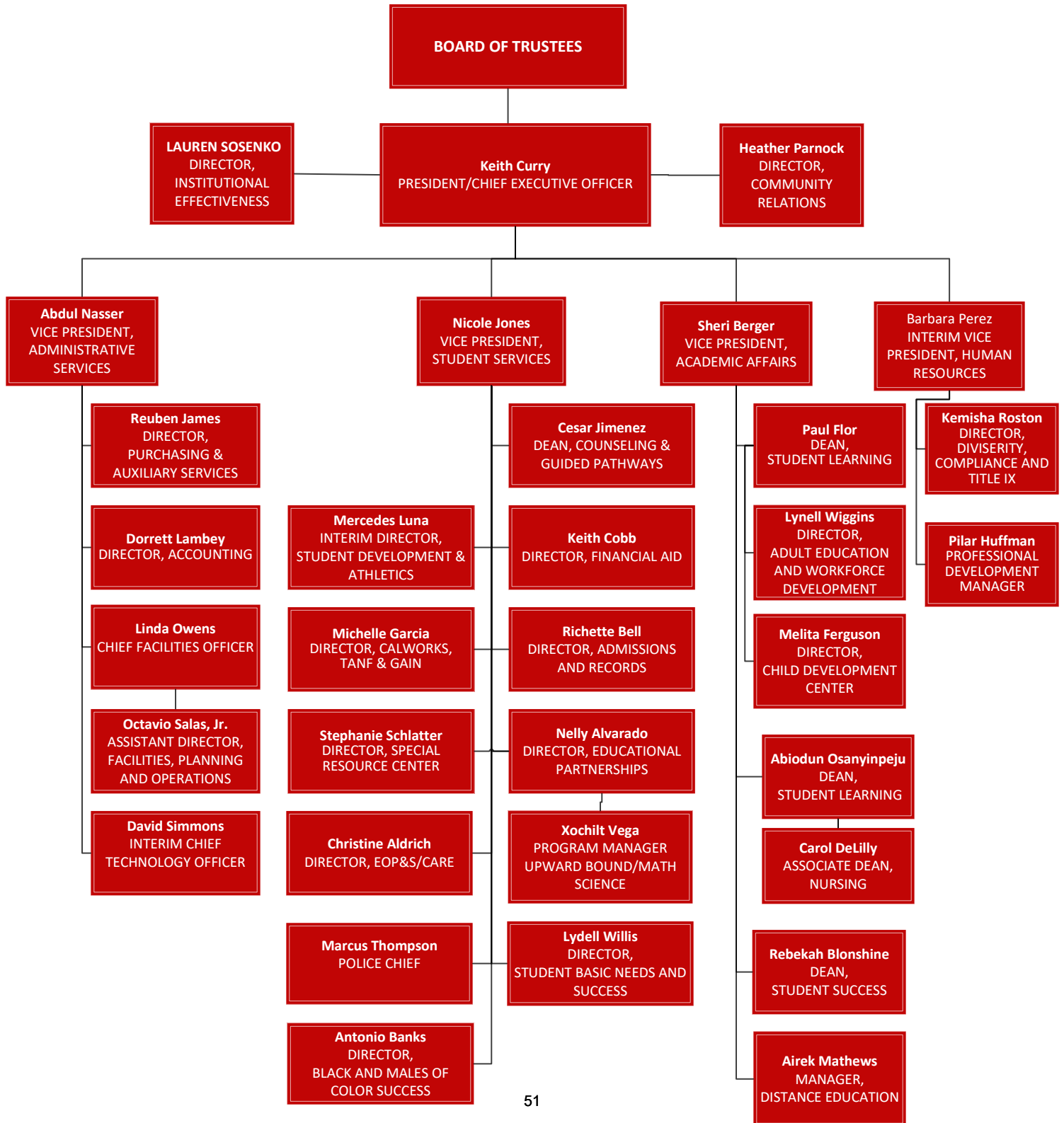
**UNFUNDED FTES** - FTES which are generated in excess of the enrollment/FTES cap.

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



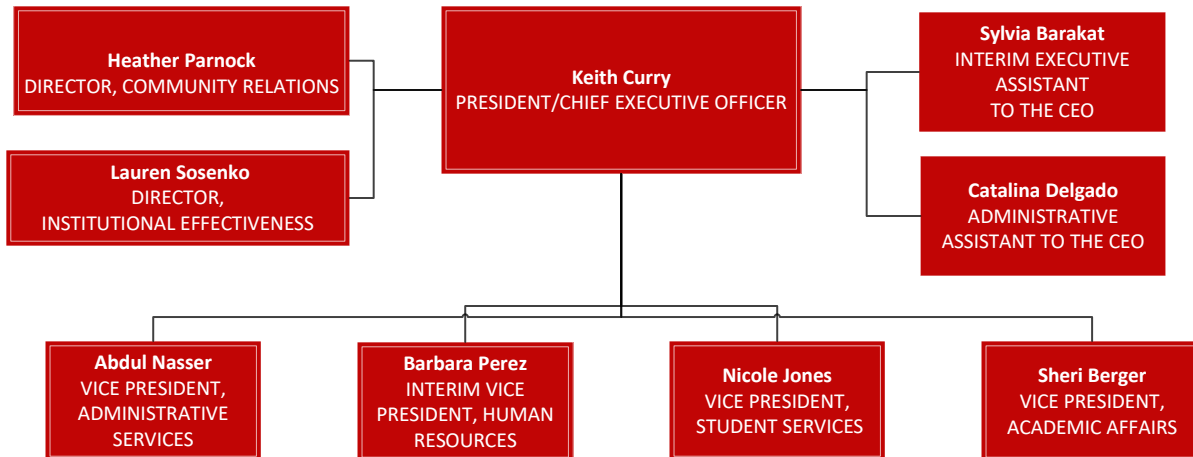


# CCCD COMPTON COLLEGE 2022-2023 Organizational Structure



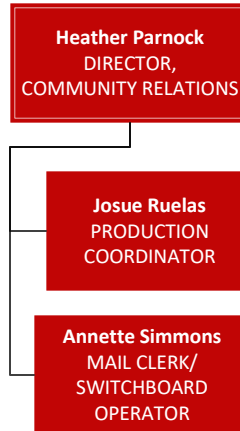


# President/Chief Executive Officer



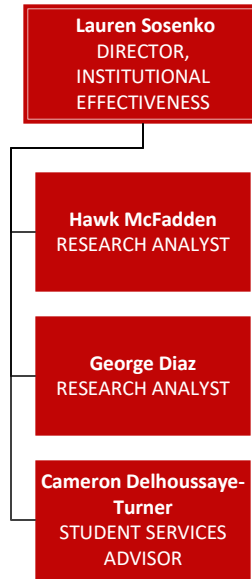


# Community Relations



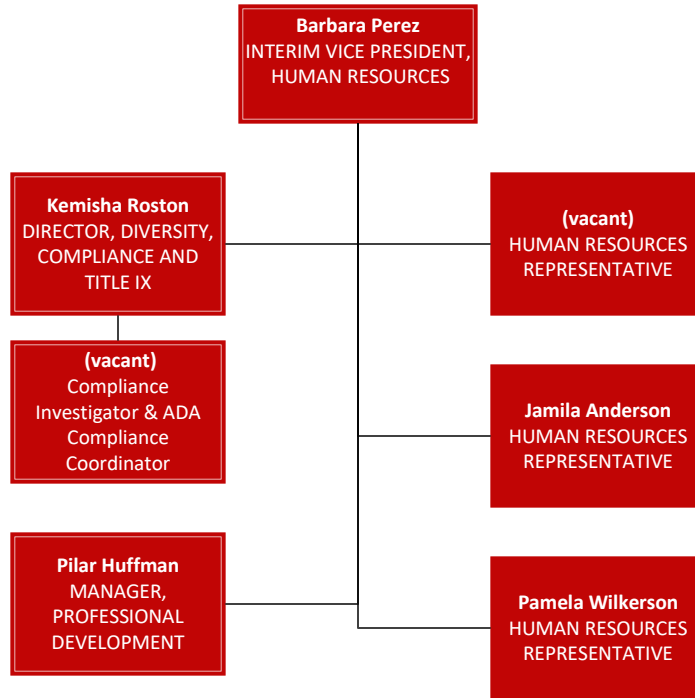


# Institutional Effectiveness



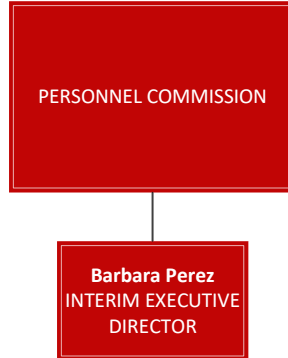


# Human Resources



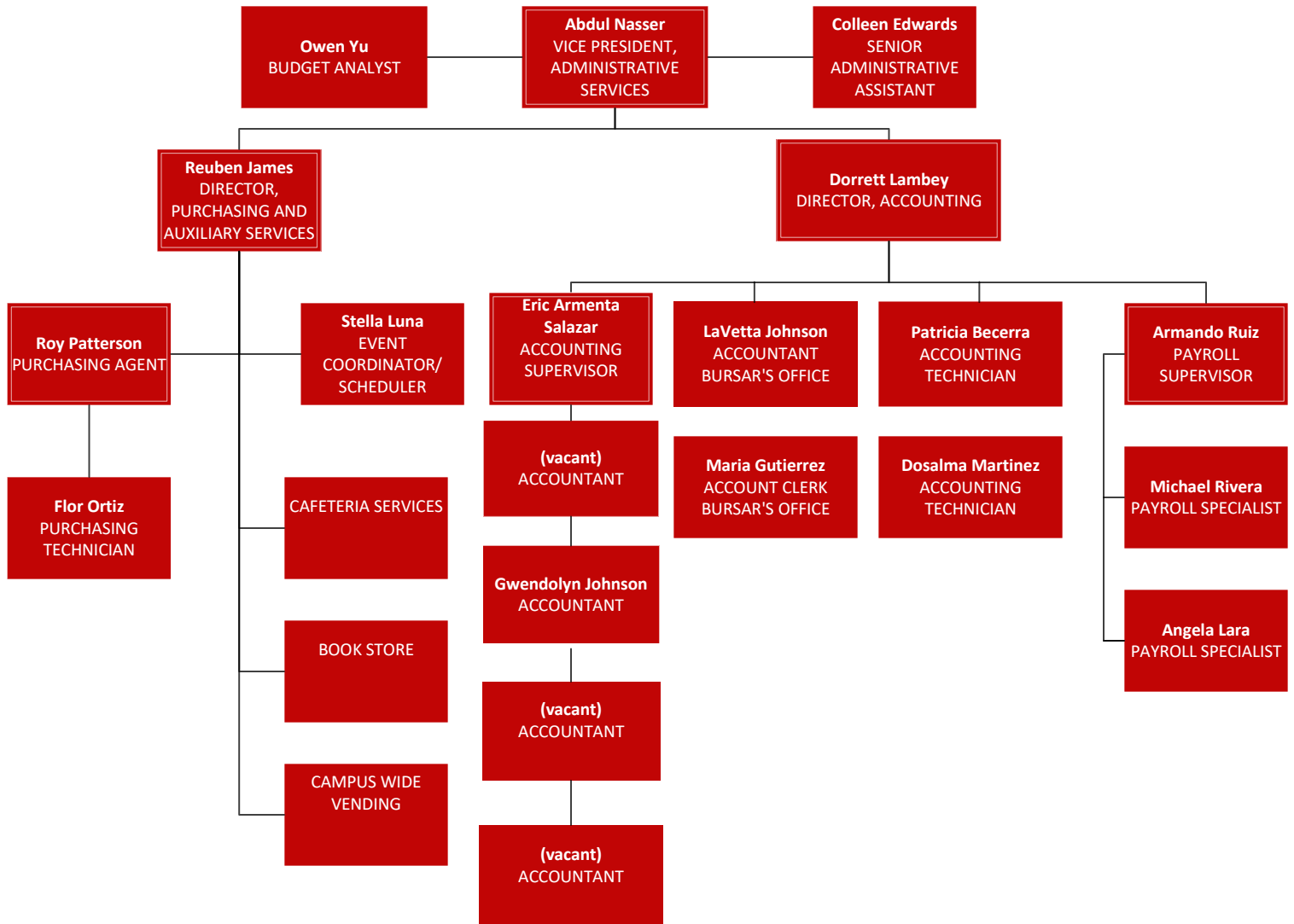


# Personnel Commission



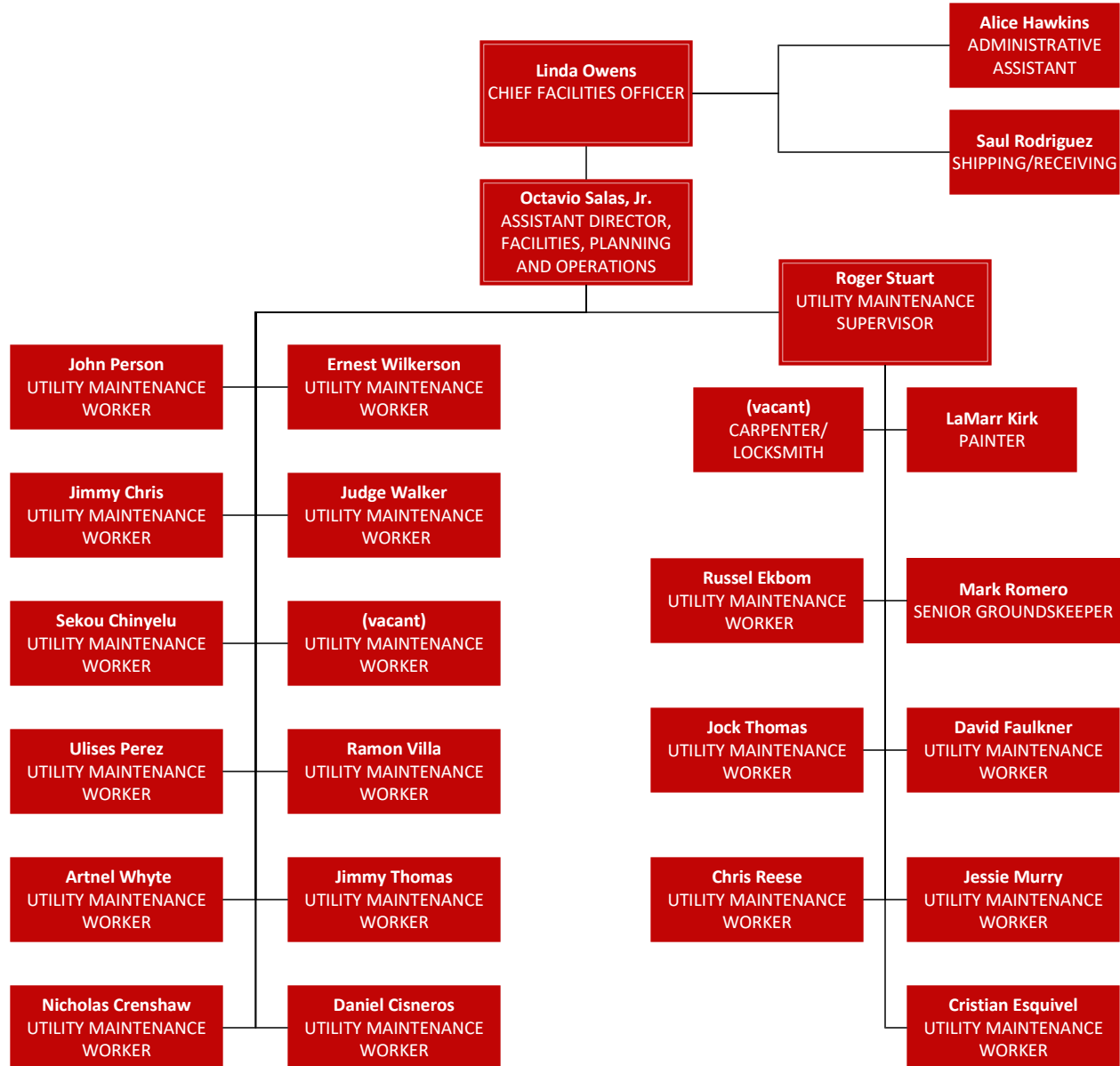


# Administrative Services





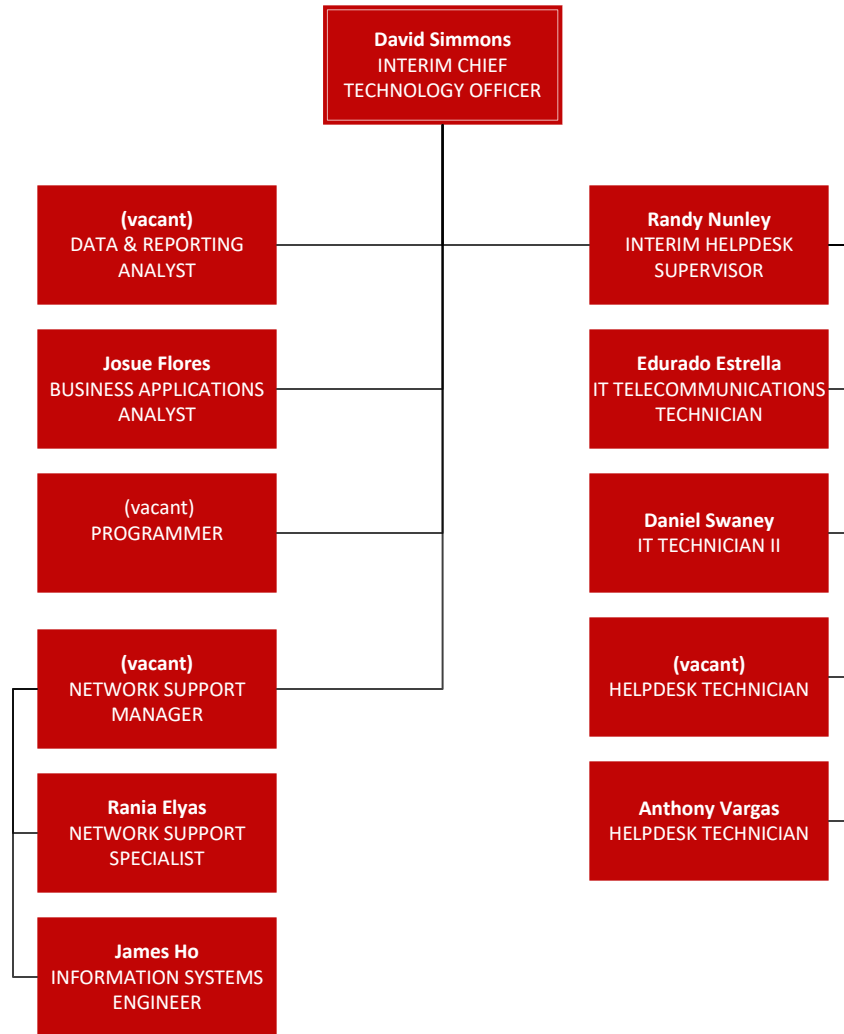
# Maintenance and Operations





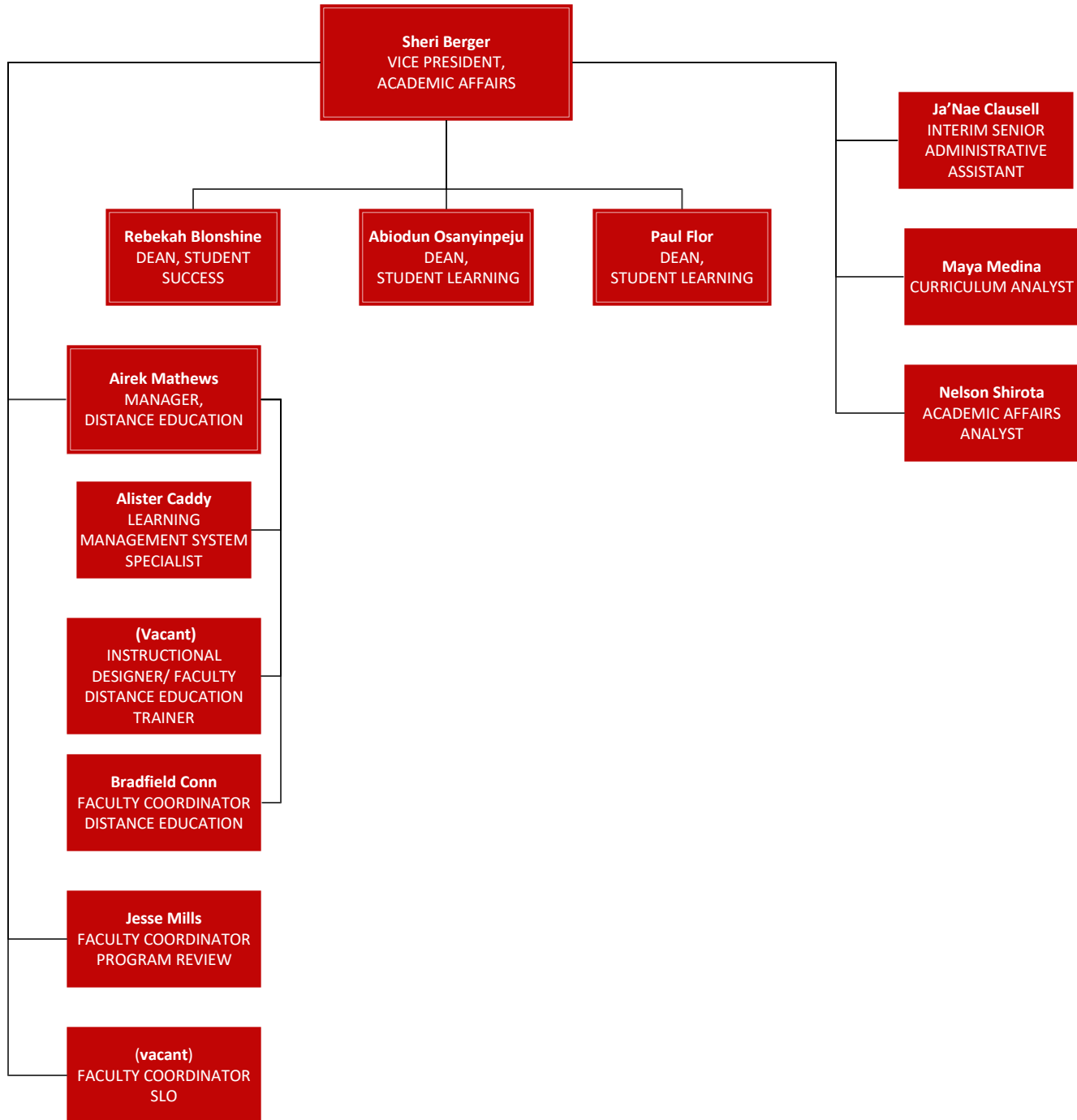


# Information Technology Systems



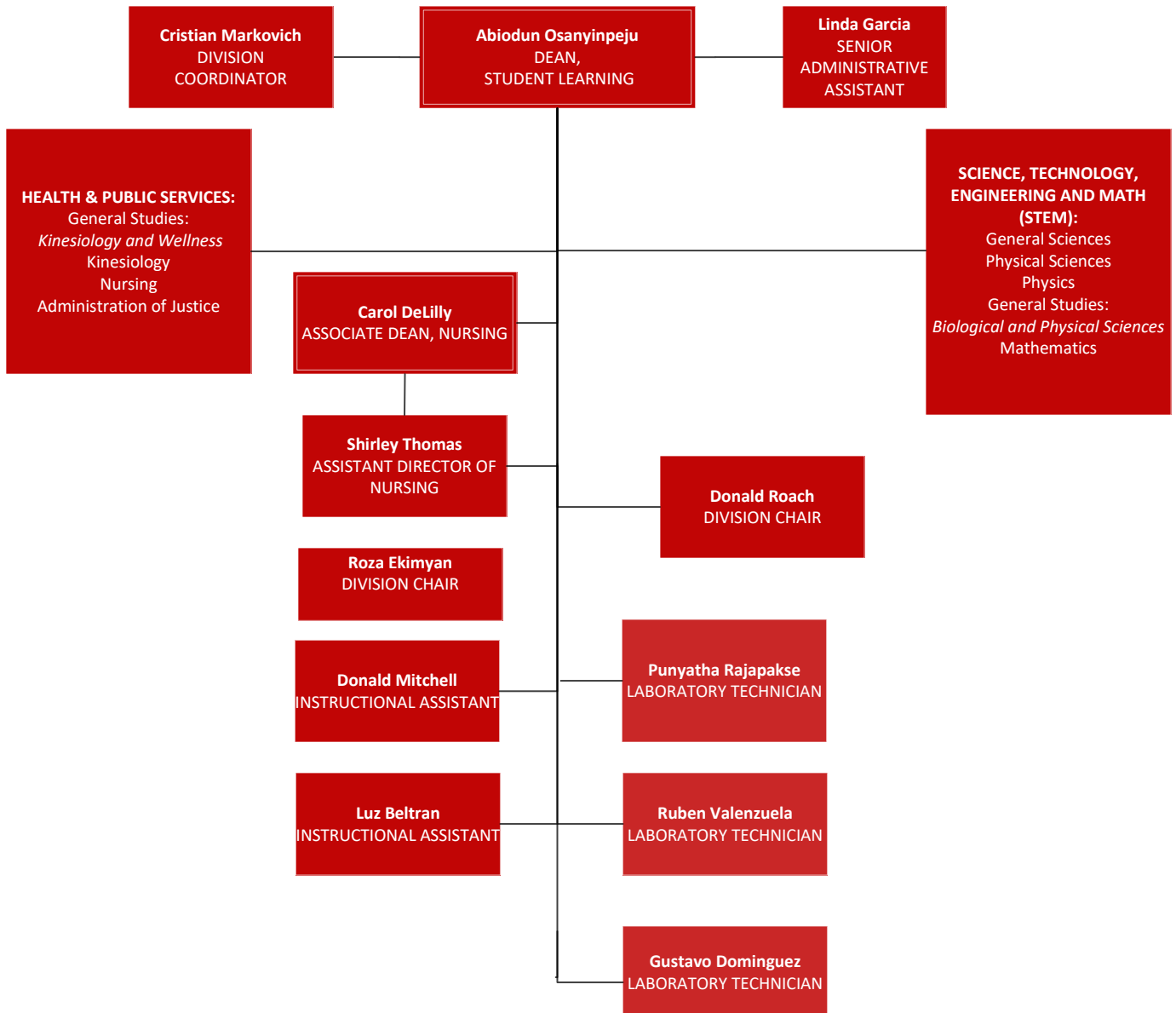


# Academic Affairs



# GUIDED PATHWAYS

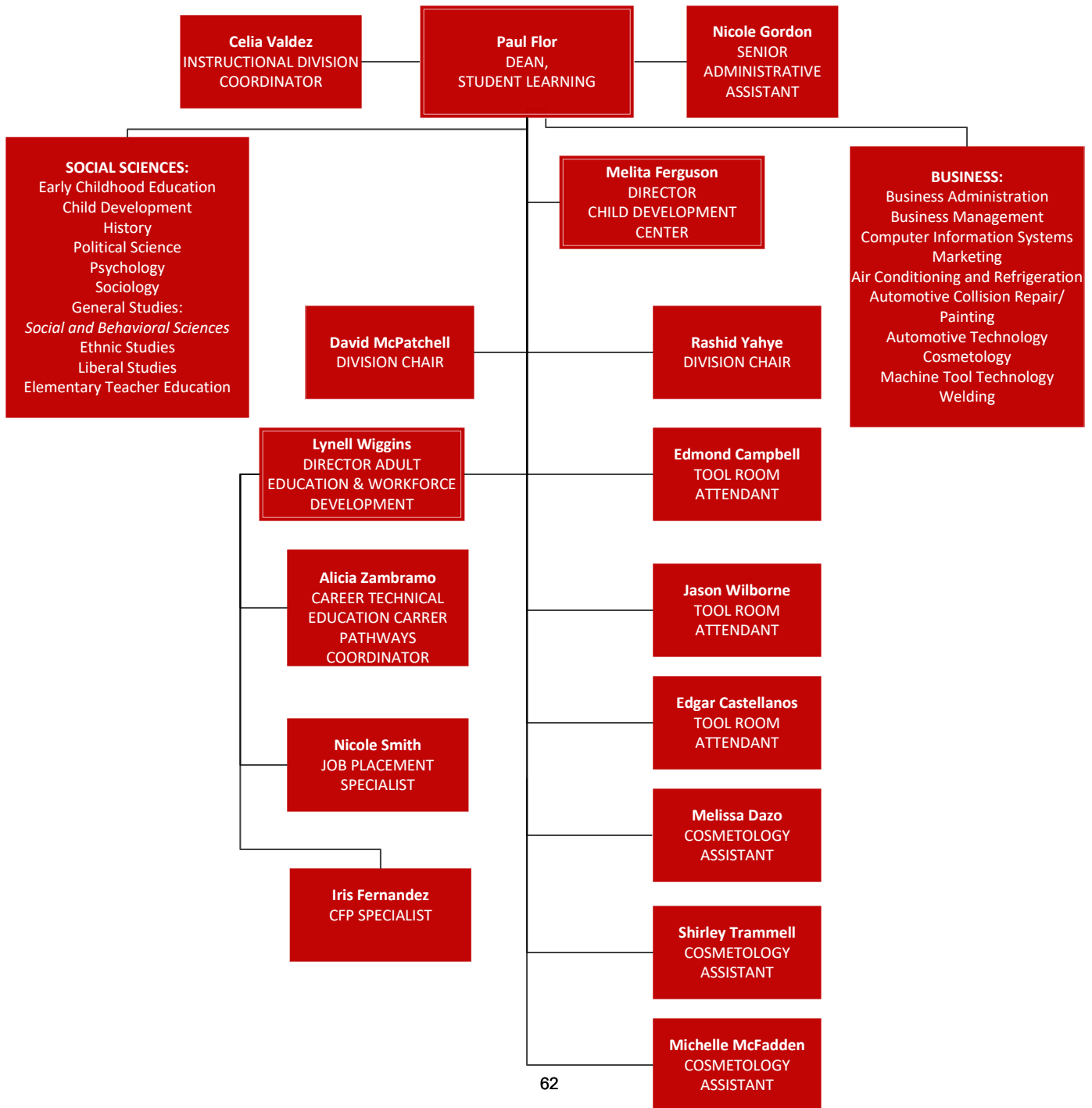
## Divisions: Health & Public Services Science, Technology, Engineering and Math (STEM)





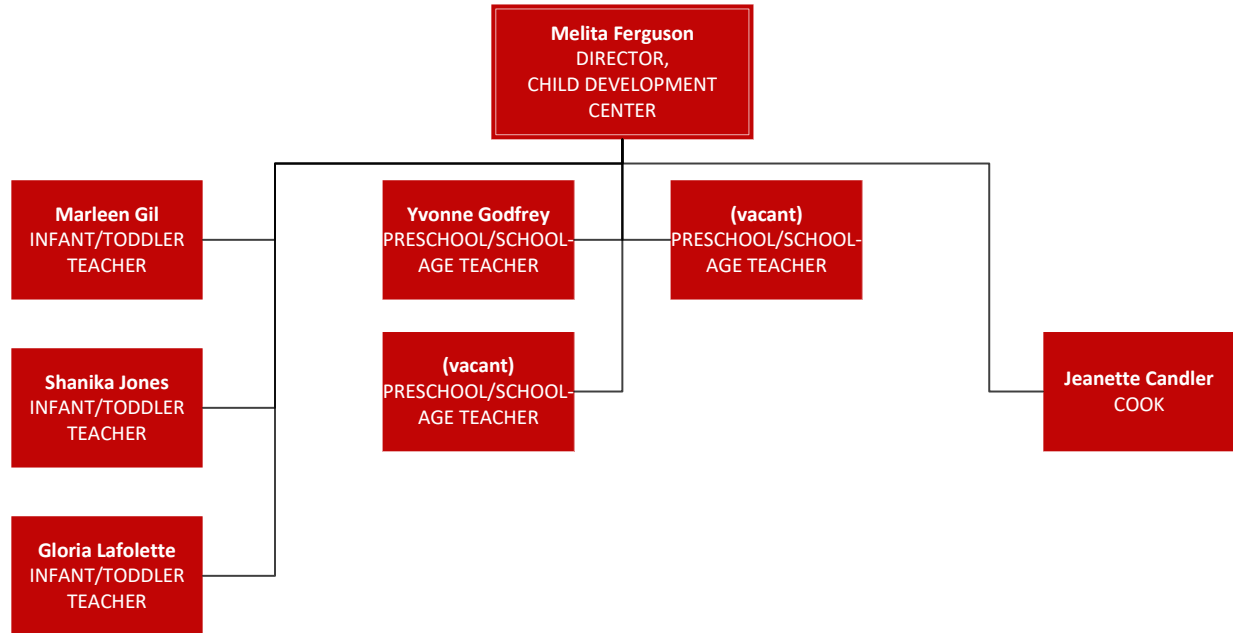
# GUIDED PATHWAYS

## Divisions: Business and Industrial Studies Social Sciences





# Child Development Center

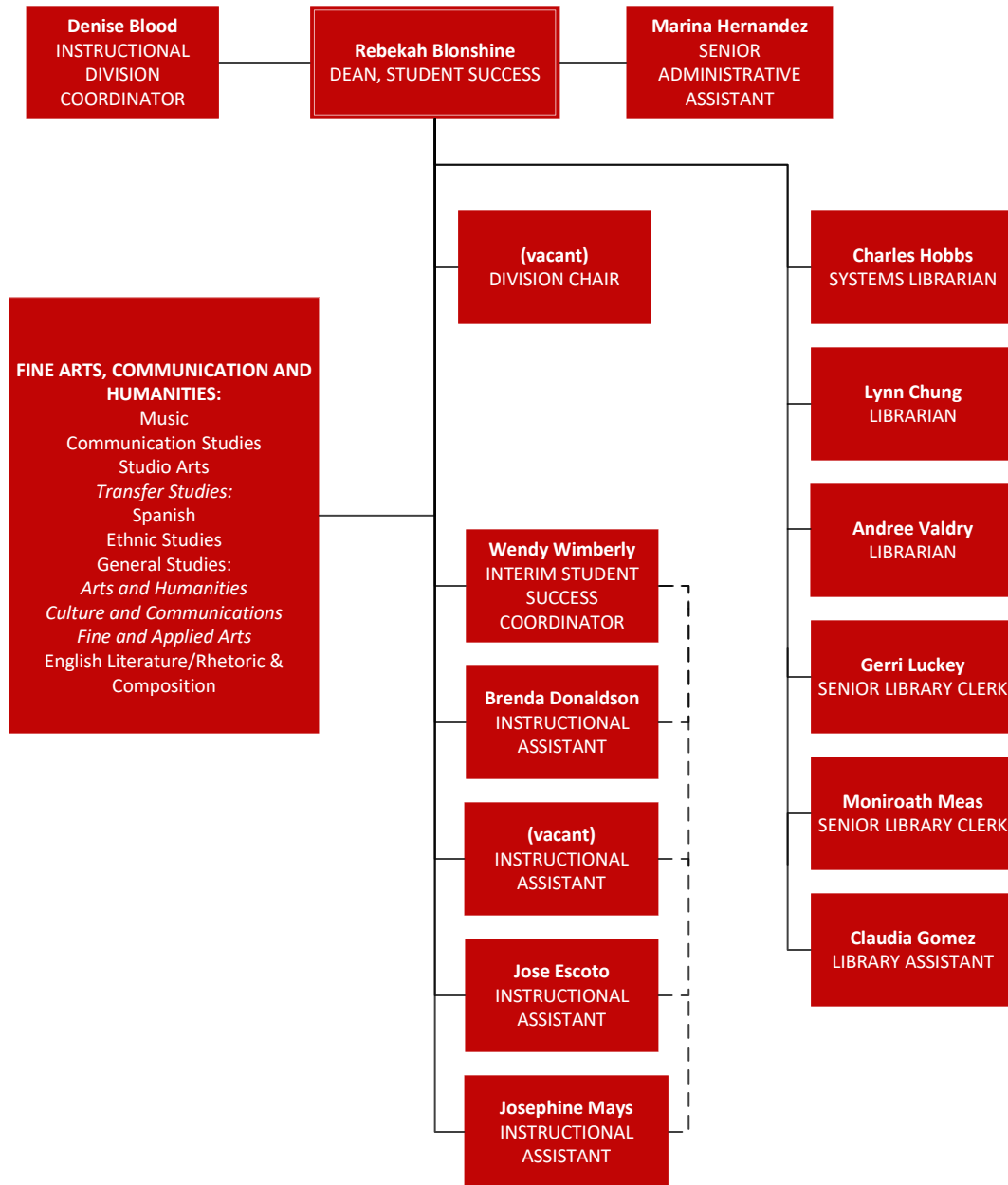




# GUIDED PATHWAYS

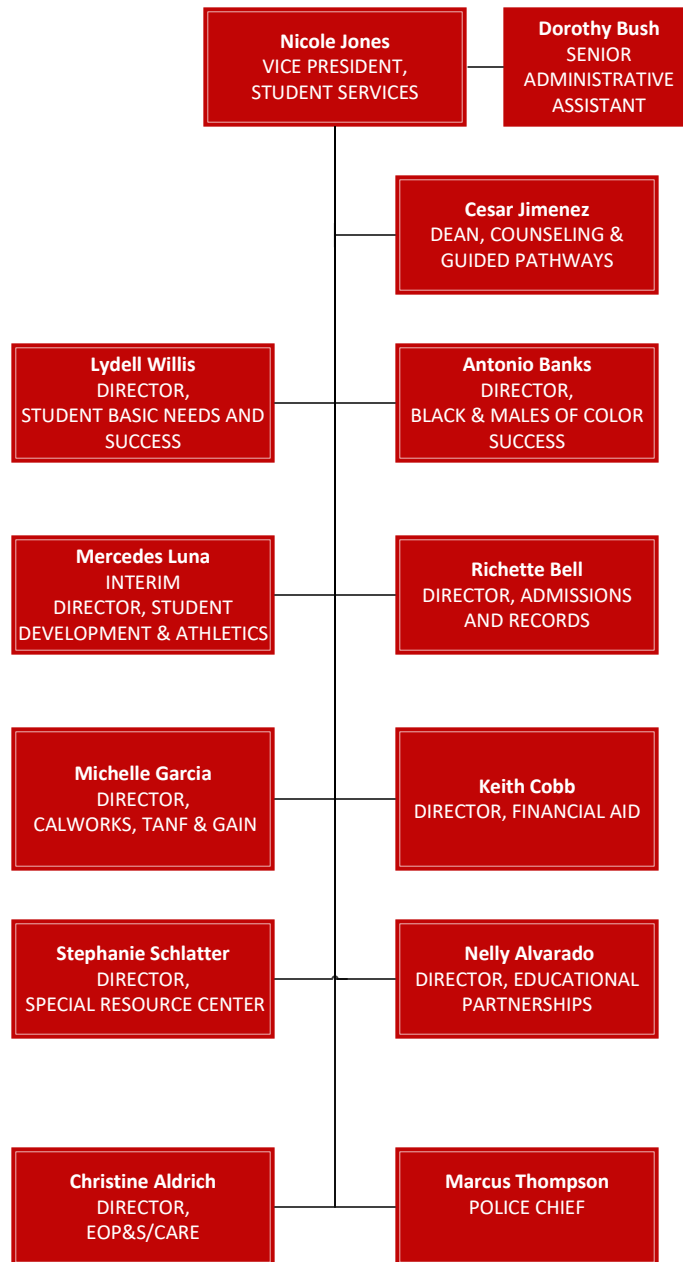
## Divisions:

### Fine Arts, Communication and Humanities



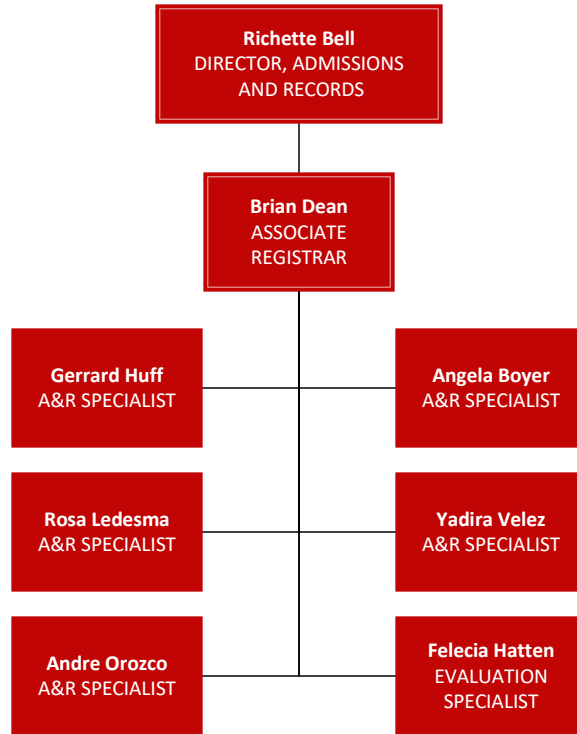


# Student Services





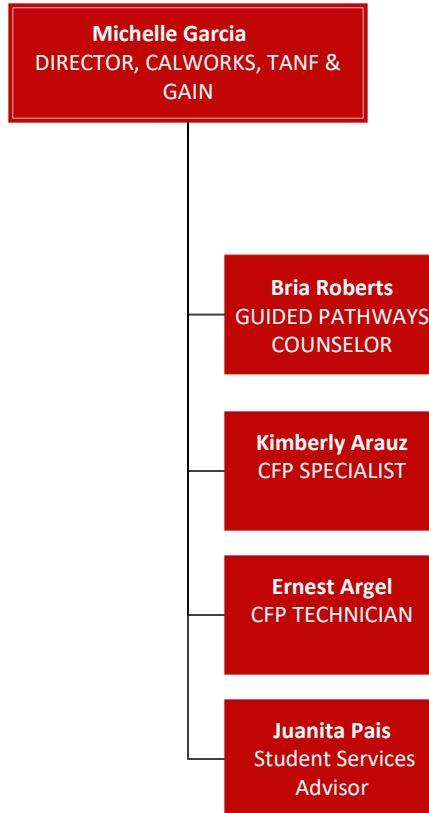
# Admissions & Records





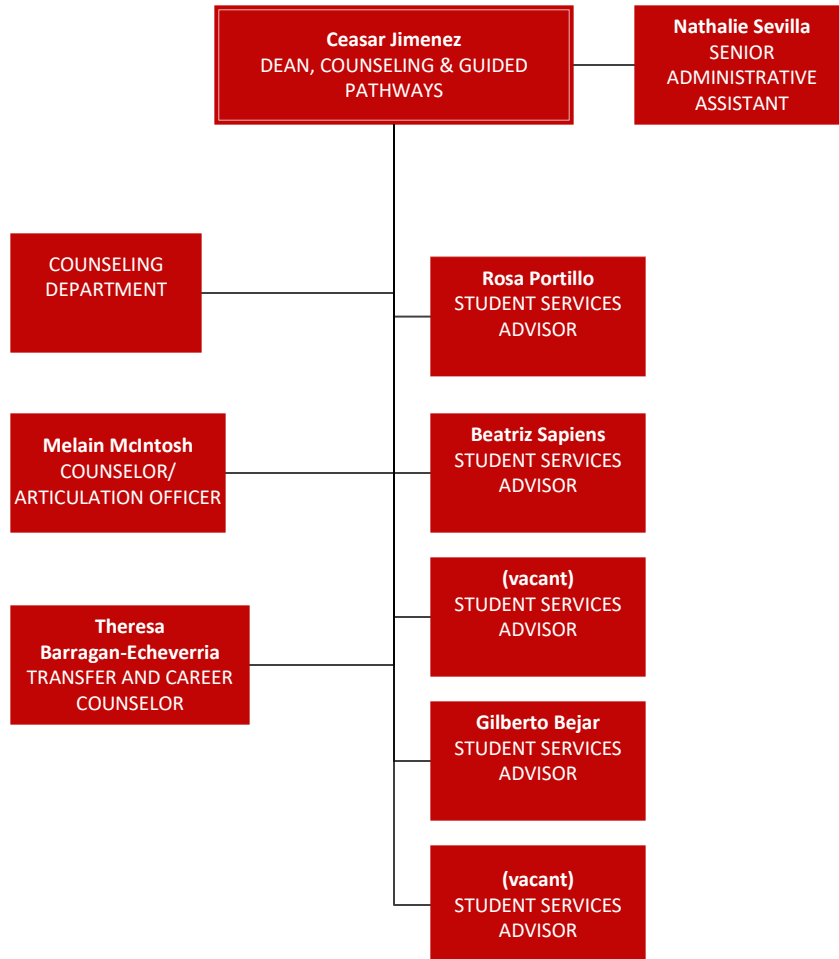


# CalWORKS, TANF & GAIN



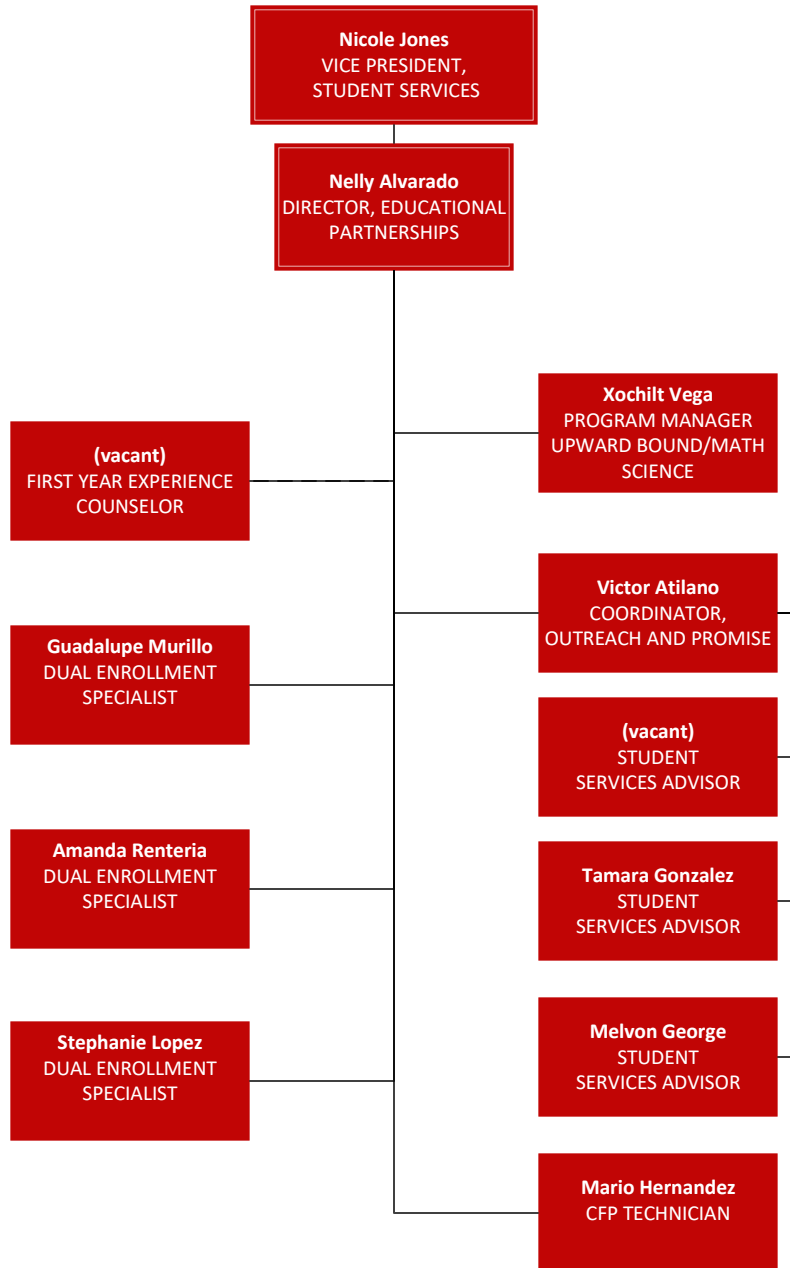


# Counseling & Guided Pathways



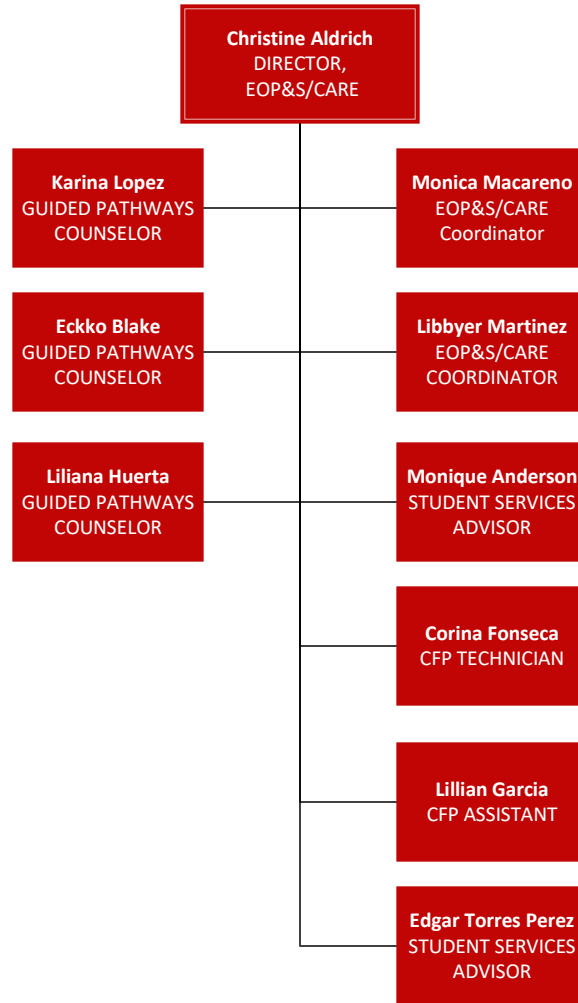


# Educational Partnerships

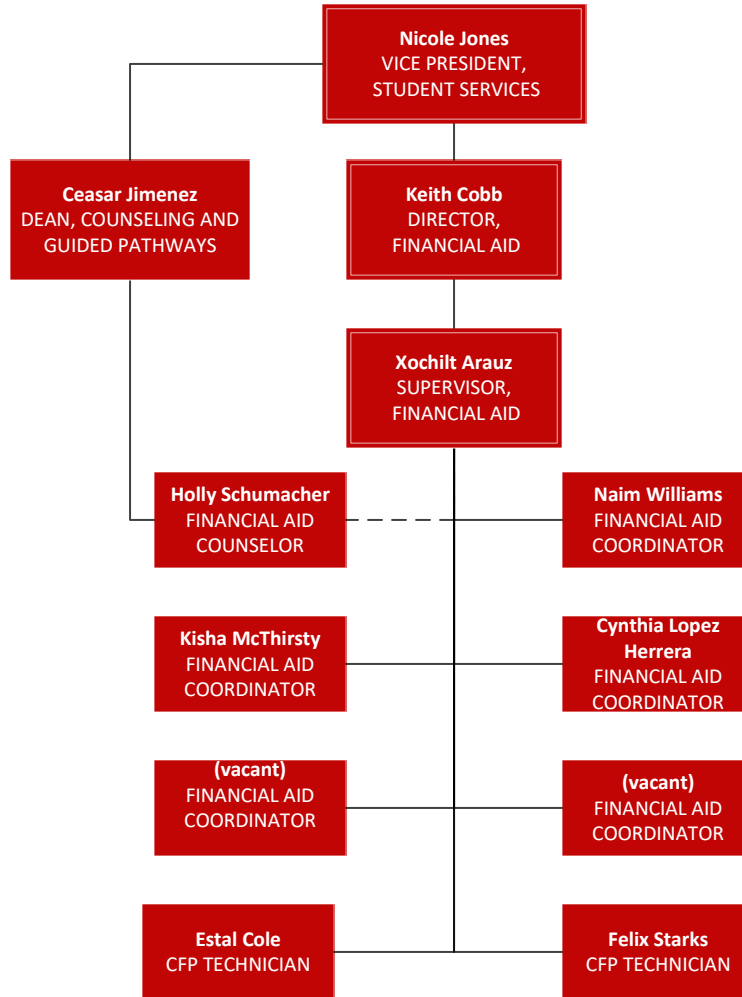




# EOP&S /CARE

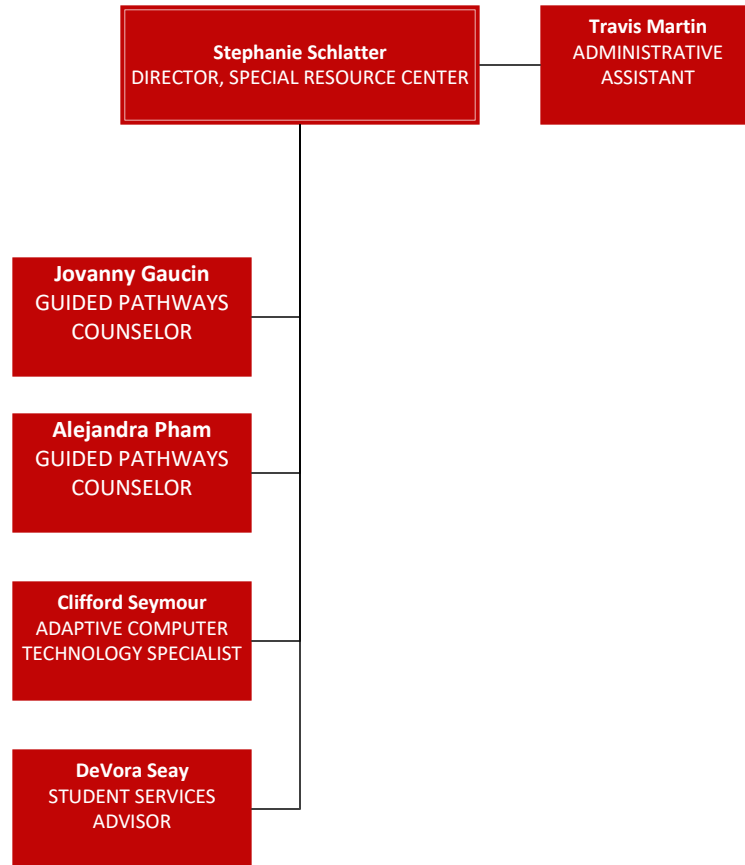


# Financial Aid



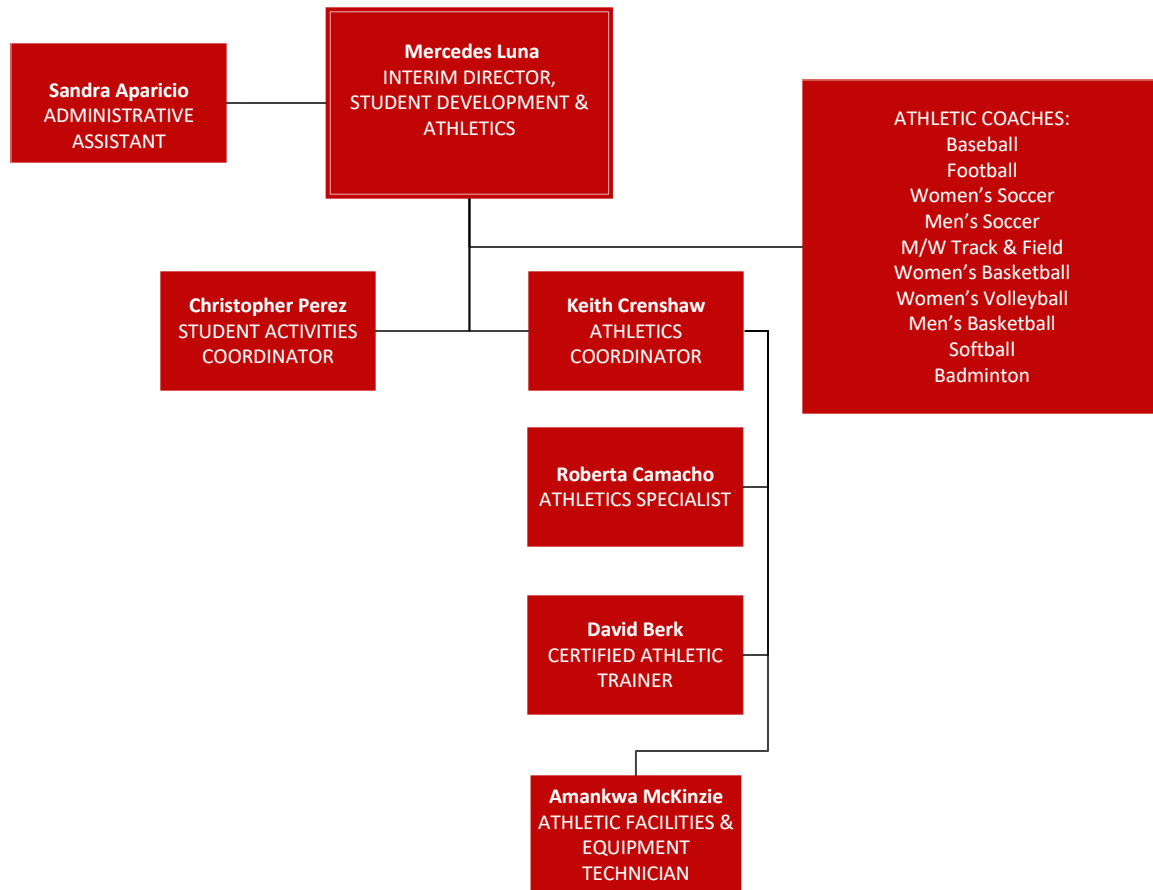


# Special Resource Center



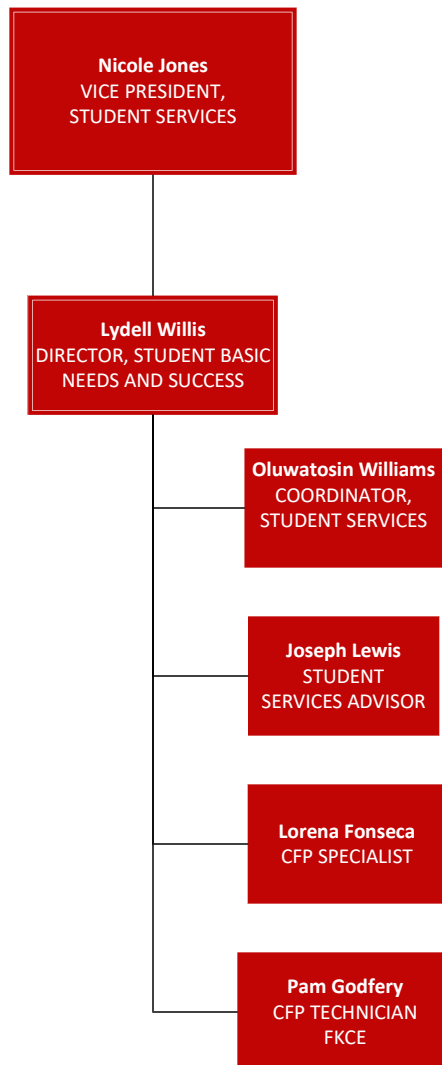


# Student Development & Athletics





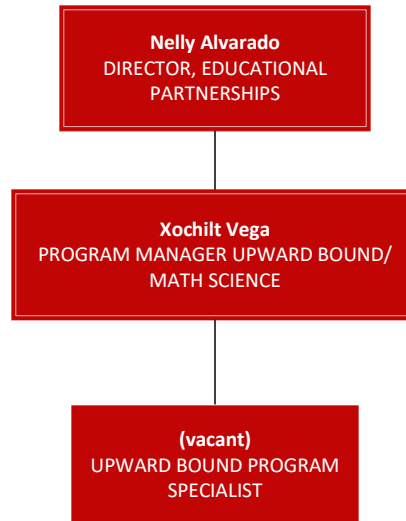
# Student Basic Needs and Success







# Upward Bound Math/Science





# Police Services

