

COMPTON COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2025-2026



Compton Community College District 2025-2026 Final Budget

Submitted by:

Dr. Keith Curry
President/Chief Executive Officer

To the:

Compton Community College District
Board of Trustees

September 8, 2025



August 21, 2025

Board of Trustees
Compton Community College District

Dear Board of Trustees,

Serving the Communities of

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

1111 East Artesia Boulevard
Compton, CA 90221-5393
Phone: (310) 900-1600
Fax: (310) 605-1458
www.compton.edu

ANDRES RAMOS
President

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Vice-President

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KEITH CURRY, Ed.D.
President/CEO

The proposed 2025-2026 Compton Community College District Final Budget is submitted for your review and approval. The 2025-2026 Compton CCD Final Budget includes the 2025-2026 budgets for all funds, as well as other important information. The 2025-2026 Compton CCD Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

For the 2025-2026 fiscal year, we anticipate that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). To meet our FTES goal, Compton College will offer 1,476 course sections. The 2025-2026 Compton CCD Final Budget includes filling two faculty positions and two restricted funded classified positions. The 2025-2026 Compton CCD Final Budget assumes a Cost of Living Adjustment (COLA). In addition, the 2025-2026 Compton CCD Final Budget includes future funding for the Compton College Enterprise Resource Planning system of \$1,043,488; future funding for the Compton College Guided Pathways of \$680,000; and the future cost associated with the Compton CCD Personnel Commission of \$400,000.

The 2025-2026 Compton CCD Final Budget also includes the following expenses to address Compton CCD's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$250,000 and the line of credit repayment of \$775,069. Finally, the 2025-2026 Compton CCD Final Budget includes the following transfers to the Capital Outlay fund of \$2,100,000 to augment funding for the Visual and Performing Arts Replacement Project and for the Compton College Enterprise Resource Planning system.

The proposed 2025-2026 Compton CCD Final Budget is designed to maintain a reserve above the minimum 10% level, as required by [Compton CCD Board Policy 6200 – Budget Preparation](#). This commitment to financial stability is a key aspect of our budget planning, underscoring our responsibility to the district. Furthermore, the proposed 2025-2026 Compton CCD Final Budget was developed in compliance with [Compton CCD Administrative Regulation 6200 – Budget Preparation](#).

The proposed 2025-2026 Compton CCD Final Budget will be available for inspection beginning August 22, 2025, in the Office of the President/CEO, Campus Police, and online at <https://www.compton.edu/district/administrative-business-services/financial-docs.aspx>.

Sincerely,

A handwritten signature in blue ink, appearing to be 'KC', is written over a light blue rectangular background.

Keith Curry
President/CEO



Table of Contents

President/Chief Executive Officer's Message	i
Budget Summary Financial and Budget Policies	1
General Information	
Financial and Budget Policies	4
Planning and Budget Committee Responsibilities	7
2025-2026 Budget Assumptions.....	8
Financial Information	
General Fund – Unrestricted	10
General Fund – Restricted	14
Line of Credit Fund	18
Child Development Fund	20
Capital Outlay Fund.....	22
General Obligation Bond Measure CC Series E Fund.....	24
General Obligation Bond Measure C Series A Fund	26
General Obligation Bond Fund Series 2013D	28
General Obligation Bond Measure C Series 2024B	30
Workers' Compensation Self Insurance Fund	32
Property & Liability Self Insurance Fund.....	33
Associated Student Government Fund.....	34
Student Financial Aid Fund	35
Appendix	
Base Revenue and Student-Centered Funding Formula.....	38
Five-Year Capital Construction Plan.....	39
Enrollment Fees	40
Full-Time Faculty Obligation	41
Five-Year FTES Trend and Projections.....	42
Glossary of Financial Terms	43
Organizational Structure	53



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 2025-2026 Budget Planning Process:

1. Student learning and student success is a key to every recommendation and decision.
2. Programs and student support services will be of high quality and appropriately supported.
3. All efforts will be made to create and support revenue generating opportunities.
4. Creating a dynamic, flexible organization that can easily adapt as future changes to our State's economy unfold.

State Budget Update

The California Community Colleges are the largest system of higher education in the county, serving roughly one- out of every four of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, vocational, undergraduate transfer education, and several independent bachelor's degrees with 73 districts, 116 colleges and 78 educational centers. In 2023-24 the California Community Colleges awarded over 139,000 certificates and 199,000 degrees and transferred over 97,000 students to four-year institutions.

The 2025-2026 Budget provides:

- **Student Centered Funding Formula (SCFF) Growth Adjustment**—An ongoing increase of roughly \$40 million Proposition 98 General Fund to fund 0.57-percent enrollment growth in the SCFF in 2025-26. The Budget also includes an increase of \$100 million Proposition 98 General Fund to fund enrollment growth of 2.28 percent in fiscal year 2024-25, and it is the Administration's expectation that the net effect of these two enrollment growth investments support a combined growth percentage of 2.35 percent in 2025-26.



- **SCFF Base Adjustment**—A one-time increase of \$210.2 million Proposition 98 General Fund to fully fund the SCFF in 2024-25 and an ongoing increase of \$104.7 million Proposition 98 General Fund to fully fund the SCFF in 2025-26. • **SCFF Deferral**—To fully fund the SCFF and maintain the level of 2025-26 apportionments, the Budget defers \$408.4 million Proposition 98 General Fund in apportionment funding from 2025-26 to 2026-27. Budgetary deferrals of \$243.7 million for the CCCs from the 2024 Budget Act are fully repaid in the three-year budget window.
- **Proposition 98 Rainy Day Fund**—To fully fund the SCFF, the Budget uses \$49.7 million from the Proposition 98 Rainy Day Fund to support SCFF costs in 2025-26.
- **Local Property Tax Adjustments**—An ongoing decrease of \$142.1 million Proposition 98 General Fund due to increased offsetting local property tax revenues.
- **Fire-Related Property Tax Backfill**—A one-time fire-related property tax backfill of \$3.8 million Proposition 98 General Fund in 2024-25 and \$8.1 million Proposition 98 General Fund in 2025-26 for impacted community colleges.
- **Career Passport and Credit for Prior Learning**—An increase of \$25 million one-time Proposition 98 General Fund for the development of a Career Passport, and \$15 million one-time and \$5 million ongoing Proposition 98 General Fund for the Credit for Prior Learning Initiative. These proposals are part of the Administration's investments in the Master Plan for Career Education. See the Labor and Workforce Development and General Government and Statewide Issues Chapters for more information on investments in the Master Plan for Career Education.
- **Common Cloud Data Platform**—An increase of \$12 million one-time Proposition 98 General Fund for the Common Cloud Data Platform, which will leverage existing local districts' student data systems to provide near real-time data reporting.
- **Rising Scholars**—An increase of \$10 million ongoing Proposition 98 General Fund for the Rising Scholars Network.
- **Student Support Block Grant**—An increase of \$60 million one-time Proposition 98 for a flexible Student Support Block Grant for the community colleges system.
- **Dreamer Resource Liaisons**—An increase of \$15 million one-time Proposition 98 for community colleges to support Dreamer Resource Liaisons. Districts may use the funds to provide additional student support services.
- **Emergency Financial Assistance Grants**—An increase of \$20 million one-time Proposition 98 to provide emergency financial aid assistance to specified student populations.
- **EMT and Paramedic Pre-apprenticeship**—An increase of \$10 million one-time Proposition 98 for community college support to the California Firefighter Joint Apprenticeship Council to conduct Emergency Medical Technician and Paramedic Pre-apprenticeship Training Academies.



- **California Healthy School Food Pathways Program**—An increase of \$10 million one-time Proposition 98 General Fund for community colleges to support the California Healthy School Food Pathway program, which strengthens the school food service workforce through apprenticeship and training programs.
- **Community Support for Financial Aid Applications**—An increase of \$5.1 million one-time Proposition 98 for a community college district to develop grants for organizations providing financial aid outreach and application assistance supporting current and prospective community college students.
- **Los Angeles Career Technical Education Workforce Development**—An increase of \$5 million one-time Proposition 98 for community colleges in the Los Angeles Regional Consortium to assist with workforce recovery efforts and career technical education workforce development associated with the Los Angeles region's recovery from the Palisades and Eaton fires.

Significant Adjustments:

- **Proposition 98 Funding Split** - The Budget includes a shift in how TK expansion funds are distributed between TK-12 schools and community colleges. Specifically, beginning in the 2025-26 fiscal year, the Budget shifts the full amount of funding for TK expansion to the TK-12 education side of the Proposition 98 budget, reducing resources for community colleges by \$232.9 million ongoing. For more information about the Proposition 98 funding split and TK expansion, see the TK-12 Education Chapter
- **SCFF Deferrals**
To fully fund the SCFF and maintain the level of 2025-26 apportionments, the Budget defers \$408.4 million Proposition 98 General Fund in apportionment funding from 2025-26 to 2026-27. Budgetary deferrals of \$243.7 million for the California Community Colleges from the 2024 Budget Act are fully repaid in the three-year budget window.

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



Financial and Budget Policies

Delegation of Authority (Board Policy 6100)

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

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

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

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

Budget Preparation (Board Policy 6200)

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

Budget development shall include the following:

- The annual budget shall support the District's master and educational plans.
- Board of Trustees review budget assumptions.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserve shall be no less than ten (10) percent of regular general fund operating expenditures.
- Budget projections shall address long-term goals and commitments.
- President/CEO recommends annual prioritized planning requests resulting from the college-wide planning process.



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

Budget Management (Board Policy 6250)

The budget shall be managed in accordance with the California Code of Regulations Title 5 and the California Community Colleges Budget and Accounting Manual.

Unrestricted revenues accruing to the District in excess of amounts in adopted Final Budget shall be added to the District's reserve. As outlined in Board Policy 6200-Budget Preparation, the District's unrestricted general reserves shall be no less than 10 percent of the total budget.

The revenue is available for appropriation only upon a resolution of the Board that sets forth the need for immediate appropriation according to major budget object classifications in accordance with applicable law. Restricted Funds accruing to the District in excess of amounts in the adopted Final budget shall be appropriated by major object budget classifications only upon the approval of the Board of Trustees.

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

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

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

Fiscal Management (Board Policy 6300)

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

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



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

The books and records of the District shall be maintained pursuant to the California Community Colleges Chancellor Office (CCCCO) 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 CCCCCO Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Investments (Board Policy 6320)

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

Investments shall be made based on the following criteria:

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

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

Audits (Board Policy 6400)

There shall be an annual external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The President/Chief Executive Officer (CEO) 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/ CEO shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measures authorized pursuant to Section 1 of Article XIII A of the California Constitution.

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



Planning and Budgeting Committee

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

Responsibilities:

Planning

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

Budgeting

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

Communication

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



Compton Community College District 2025-2026 Final Budget Assumptions

The following 2025-2026 Compton Community College District Final Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2025-2026 Compton CCD Final Budget Assumptions reflect information available currently from the 2025-2026 California State Budget, California Community Colleges Chancellor's Office, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$17,738,000** (2025 Estimated Ending Balance).
- B. Estimated revenue including state and local sources: **\$54,452,533.**
- C. Estimated revenue from transfers from California Public Entity Pension Stabilization Fund (PERS/STRS), **\$500,000.**
- D. Estimated revenue from transfers from Other Post-Employment Benefits (OPEB) Irrevocable Trust, **\$714,717**
- E. Budget the General State Apportionment based on generation of **5,980** FTES (Hold Harmless).
- F. Offering **1,476** sections for the 2025-2026 year.
- G. Cost of Living Adjustment (COLA) increase: 2.3% (2025-2026 California State Budget)
- H. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$714,717** (Estimate based on annualized 2024 actual costs).
- I. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 27.4% and State Teachers Employee Retirement System (STRS) at 19.1%.
- J. Unemployment Insurance at 0.05% (LACOE).
- K. Budget for projected utility increases of 1%.
- L. Budget to fill the following two full-time faculty positions:
 - 1. Culinary Arts
 - 2. Fire Technology
- M. Budget to fill the following classified position:
 - 1. Apprenticeship Specialist -Restricted Fund
 - 2. Program Manager – Restricted Fund
- N. Budget for the following one-time Augmentations/Enhancements (\$280,000):
 - 1. Enrollment Management Plan (\$100,000).
 - 2. Budget Augmentations – One time (\$100,000).
 - 3. Summer Enrichment Activities (\$80,000).
- O. Budget for Line of Credit debt expense of \$775,069.
- P. Budget for Other Postemployment Benefit (OPEB) contribution of \$250,000.
- Q. Reserve the following expenditures from the ending balance (\$2,123,488):
 - 1. Compton College Enterprise Resource Planning System (\$1,043,488).
 - 2. Compton Community College District Personnel Commission (\$400,000).
 - 3. Compton College Guided Pathways Programs (\$680,000).
- R. Budget for an inter-fund transfer out:
 - 1. Transfer \$600,000 to the Property & Liability Fund to pay the cost of property and liability insurance.



Compton Community College District 2025-2026 Tentative Budget Assumptions

2. Transfer \$150,000 to the Child Development Fund to support the operational costs for the Child Development Center.
3. Transfer \$270,000 to Restricted Funds to support Compton College Guided Pathways.
4. Transfer \$600,000 to the Capital Outlay Fund to pay the anticipated additional cost for the Visual & Performing Arts Replacement Project.
5. Transfer \$1,500,000 to Capital Outlay for Enterprise Resource Planning System.
6. Transfer \$78,000 to Restricted Funds - Auxiliary Account to pay for bookstore services contract.



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2023-2024 Actuals	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		19,130,767	17,970,588	17,738,846
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		19,130,767	17,970,588	17,738,846
<u>REVENUE</u>				
	<u>FEDERAL REVENUE</u>			
8170	Other Federal Revenue	112,504	284,037	-
Total Federal Revenue		112,504	284,037	
	<u>STATE REVENUE</u>			
8610	Principal Apportionment	28,111,414	29,206,479	31,499,499
8604	Part-time Faculty Health Benef	-	-	-
8606	Part-Time Faculty Apportionment	210,476	217,702	180,000
8612	Prior Year Apportionment Correction	3,044,919	16,587	-
8614	Enrollment Fee Administration	29,629	30,626	30,000
8620	General Categorical Programs	927,447	926,578	900,000
8630	Education Protection Account Funds	3,730,995	7,305,873	6,569,860
8670	State Tax Subventions	22,317	21,972	30,000
8679	Other Tax Relief Subvention	476	308	
8680	Lottery Funds	1,301,152	1,242,480	1,100,000
8690	On behalf contribution to STRS	1,267,482	77	1,580,000
8691	Mandated Block Grant	217,631	213,126	200,000
Total State Revenue		38,863,938	39,181,807	42,089,359



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2023-2024 Actuals	2024-2025 Unaudited Actuals	2025-2026 Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	6,003,028	6,124,613	7,330,457
8812	District Taxes - Supplemental	103,689	81,413	150,000
8813	District Taxes - Unsecured Roll	48,081	39,318	51,000
8816	District Taxes - Prior Years	127,014	178,364	200,000
8818	Redevelopment Increment	1,198,259	1,325,410	700,000
8819	Redevelopment Agency Funds	411,639	468,891	300,000
8830	Contract Services	-	-	5,000
8840	Sales and Commissions	58,433	137,385	70,000
8850	Rentals and Leases	195,911	154,789	1,000
8860	Interest and Investment Income	2,217,414	437,844	150,000
8874	Enrollment Fees (net of BFAP)	901,683	746,156	950,000
8879	Transcript Fees	475	1,685	1,000
8880	Non-Resident Tuition	284,186	346,831	100,000
8885	Non-Resident Tuition-Out of Country	59,291	111,390	60,000
8890	Other Local Revenues	2,085,817	1,920,104	2,264,717
8892	Redevelopment Agency Asset	651	26,573	30,000
8893	Miscellaneous Income	-	(249)	-
8895	Indirect Cost			-
8896	Foundation		-	
Total Local Revenue		13,695,571	12,100,516	12,363,174
	<u>INCOMING TRANSFERS</u>			
8980	Interfund Transfers In	-	700,000	-
Total Incoming Transfers		1,253,748	700,000	-
TOTAL REVENUE - ALL SOURCES		53,925,761	52,266,361	54,452,533
TOTAL BEGINNING BALANCE AND REVENUE		73,056,528	70,236,949	72,191,379



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2023-2024 Actuals	2024-2025 Unaudited Actuals	2025-2026 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	7,622,240	7,774,298	7,313,830
1200	Regular Schedule, Non-Teaching	3,716,282	3,681,173	3,610,390
1300	Other Schedule, Teaching	3,774,889	4,144,223	3,861,000
1400	Other Schedule, Non-Teaching	370,044	359,076	481,599
Total Academic Salaries		15,483,455	15,958,771	15,266,819
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	8,998,399	8,535,792	9,237,621
2200	Instructional Aides, Regular	883,237	889,124	920,460
2300	Student Help, Hourly and Overtime	926,866	844,160	849,542
2400	Instructional Aides, Other	183,825	234,301	250,020
Total Classified Salaries		10,992,327	10,503,376	11,257,643
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	4,300,046	2,557,265	4,472,567
3200	Public Employees' Retirement	2,758,619	2,564,488	2,886,826
3300	Social Security - OASDI/Medicare	1,019,732	1,043,008	1,088,847
3400	Health and Welfare - Medical	3,306,030	3,482,499	4,331,613
3500	Unemployment Insurance	8,071	12,613	13,560
3600	Workers' Compensation Insurance	912,372	962,366	987,331
3700	Cash in Lieu of Insurance	292,653	331,002	344,650
3900	Retiree Benefits	67,152	73,125	73,500
Total Staff Benefits		12,664,675	11,026,367	14,198,895
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books & Oth Reference Material	-	-	-
4300	Instructional Supplies	-	-	-
4400	Repairs and Supplies	67,208	141,496	174,610
4500-4700	Non-Instructional Supplies/Other	404,724	549,231	763,883
Total Books, Supplies and Materials		471,932	690,726	938,493



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2023-2024 Actuals	2024-2025 Unaudited Actuals	2025-2026 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5000	Other Supplies Hold			-
5100	Contract for Personal Services	553,383	1,000,071	1,536,900
5200	Travel, Conference and Training	284,231	352,911	462,350
5300	Dues and Memberships	126,085	120,736	133,400
5400	Insurance	84,265	65,471	120,000
5500	Utilities and Housekeeping Services	1,521,917	1,805,373	1,657,350
5600	Contracts, Rentals, and Repairs	331,471	989,546	1,381,500
5700	Legal, Elections, and Audit Expense	640,038	1,033,246	573,000
5800	Other Services, Postage, Advertising	707,588	1,106,453	1,396,790
5900	Miscellaneous	(52,485)	28,515	55,000
Total Contract Services and Operating Expenses		4,196,494	6,502,323	7,316,290
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	41,672	55,000
6300	Library Books	29,421	33,200	39,500
6400	Equipment	76,615	663,194	361,840
Total Capital Outlay		106,036	738,067	456,340
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,681,841	781,841	775,069
7300	Interfund Transfer	9,009,159	5,846,000	3,198,000
7600	Other Student Aid	480,022	450,632	237,000
Total Other Outgo		11,171,022	7,078,473	4,210,069
TOTAL EXPENDITURES / APPROPRIATIONS		55,085,940	52,498,103	53,644,548
RESERVE FOR COMPTON COLLEGE ERP		3,700,000	3,700,000	1,043,488
RESERVE FOR COMPUTER EQUIPMENT REPLACEMENT		1,000,000	-	-
RESERVE FOR GUIDED PATHWAY			950,000	680,000
RESERVE FOR PERSONNEL COMMISSION		400,000	400,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	-
TOTAL ASSIGNED FUND BALANCE		5,450,000	5,400,000	2,123,488
TOTAL UNASSIGNED FUND BALANCE		12,520,588	12,338,846	16,423,343
TOTAL ENDING BALANCE/ RESERVES		17,970,588	17,738,846	18,546,831
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		73,056,528	70,236,949	72,191,379



Compton Community College District

Final Budget – FY2026

COMPTON COMMUNITY COLLEGE DISTRICT 2025-2026 FINAL BUDGET GENERAL FUND RESTRICTED - FUND 01.1 REVENUE

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
	BEGINNING BALANCE JULY 1	757,662	4,872,222	6,771,174
		-	-	-
		757,662	4,872,222	6,771,174
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(31820)	286,182	267,166	309,600
8140	TANF (64050)	62,414	34,775	60,000
8150	Work Study (76210)	223,731	201,732	223,726
8190	DPSS - (64080)	64,173	64,173	77,080
8190	Foster & Kinship Care Ed (FKCE)- (12510)	36,302	-	44,570
8190	Mentorlinks Grant (20600)	-	-	-
8190	YESS/ Basic Skill Reappropriation (64110)	-	-	-
8190	Chico State Calfresh Outreach (64905)	-	(15,998)	64,134
8190	HSI Grant (76325)	11,687	-	-
8190	National Science Foundation (22300)	87,391	27,214	-
8190	CDC Training Consortium (42100)	-	-	12,000
	Total Federal Revenue	771,880	579,062	791,110
	<u>STATE REVENUE</u>			
8620	Guided Pathway (10070)	35,246	-	-
8620	Compton College Promise (10071)	138,500	146,282	168,730
8620	Strong Work Force (10090)	527,306	466,271	843,836
8620	CTE, Perkins (11190)	-	-	-
8620	Foster Care Education (12510)	92,606	68,891	53,437
8620	Assessment and Remediation for Nursing (22330)	46,494	165,173	138,420
8690	Nursing (22080)	35,768	-	126,040
8620	Certified Nurse Assistant (22350)	-	-	-
8620	Instructional Equipment (26990)	-	-	-
8620	Disabled Student Program Services (31010)	473,428	650,505	606,133
8620	Basic Needds (34120)	224,942	222,192	298,920
8620	Basic Needds Center (34121)	23,804	-	91,790
8620	Deaf & Hard of Hearing (22390)	95,317	-	12,975
8620	Student Equity and Achievement (34150)	2,559,971	2,518,742	3,220,120
8620	Re-entry Program (34180)	137,452	127,800	171,637
8620	Hunger Free Campus Support (36130)	-	-	-
8620	Extended Opportunity Program & Services (47000)	1,460,484	1,249,953	1,204,060
8620	Cooperative Agencies Resources for Education (47500)	482,507	596,352	550,670
8690	Special Trustee AB 318 Restricted (50010)	137,985	130,000	130,000
8620	Equal Employment Opportunity (50110)	60,423	136,986	137,000
8620	Professional development for classified employees (50111)	320	-	-
8620	District Professional Development (50112)	-	-	-
8620	Innovation and Effectiveness Grant (50113)	624	-	-
8620	Veterans Education Services (61050)	24,700	19,066	19,066
8620	CalWORKS (64060)	502,034	462,177	516,640
8650	Adult Education Consortium (64430)	576,893	190,368	884,980
8620	Retention & Enrollment (64901)	422,182	-	90,600
8620	Cal Fresh Outreach (64902)	1,296	65,908	38,190
8620	Undocumented Resources Liaisons (76202)	21,976	66,942	68,650
8620	Board Finan. Assist Prog Admin. Allowance (76250)	221,161	312,246	472,011
8620	Financial Aid Technology (76251)	30,481	42,723	40,000
8650	Strong Workforce-Regional (10100)	-	-	-
8680	Restricted Lottery	-	580,298	400,000
8690	California Volunteer (50340)	580,396	-	491,130
8690	COVID-19 Block Grant (76322)	-	-	-
8691	State COVID Recovery Block Grant (76326)	1,244,848	-	732,495
8690	Other State Revenue	2,045,922	2,521,148	5,394,761
	Total State Revenue	12,205,066	10,740,023	16,902,291

**Compton Community College District****Final Budget – FY2026**

COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
<u>LOCAL REVENUE</u>				
8890	Calbright Partnership (10002)	0	0	29,195
8890	WM Keck Grant (10009)	0	1,000,000	0
8890	Events (67000)	0	0	226,370
8820	Strong Workforce-Regional (10100)	546,820	241,916	971,399
8820	CCHPP (10008)	0	-	381,746
8830	Career Technical Education (11190)	130,428	-	150,602
8830	Career Advancement Academy (64990)	-	-	-
8820	DHS Mentoring Program (22390)	10,307	-	46,540
8820	Compton 2024 Guided Pathway (42200)	209,508	-	-
8820	College Futures/Dual Enrollment (42210)	-	110,000	259,100
8820	YESS ILP Grant (64110)	-	-	16,714
8830	Work Study (76210)	-	-	-
8830	Compton Unified Contract (64900)	87,043	88,761	141,390
8840	Sales and Commissions (60650)	-	-	48,120
8860	Interest and Investment Income	728,655	361,137	50,000
8876	Health Fees (69000)	168,058	197,393	133,090
8881	Parking Services Fees (8080-85)	17,328	15,749	50,000
8890	Auxiliary Services (60650)	-	-	48,120
8890	Other	(19,315)	1,042,150	1,412,103
Total Local Revenue		1,878,832	3,057,106	3,964,489
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer In	5,458,034	4,486,419	4,144,136
8987	Contributions from Other Funds	-	-	-
Total Incoming Transfers		5,458,034	4,486,419	4,144,136
TOTAL REVENUE - ALL SOURCES		20,313,812	18,862,610	25,802,026
TOTAL BEGINNING BALANCE AND REVENUE		21,071,474	23,734,831	32,573,200

**Compton Community College District****Final Budget – FY2026**

COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	7,460	41,877	-
1200	Regular Schedule, Non-Teaching	1,796,053	1,859,517	2,126,042
1300	Other Schedule, Teaching	99,751	73,787	98,000
1400	Other Schedule, Non-Teaching	801,990	919,256	985,030
Total Academic Salaries		2,705,254	2,894,437	3,209,072
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	3,113,938	3,076,881	3,988,665
2300	Student Help, Hourly and Overtime	1,076,570	725,150	1,383,934
2400	Instructional Aides, Other	141,716	137,787	152,000
Total Classified Salaries		4,332,224	3,939,818	5,524,599
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	388,986	357,612	522,616
3200	Public Employees' Retirement System	917,276	942,076	1,220,386
3300	Social Security - OASDI & Medicare	333,505	332,123	431,705
3400	Health and Welfare	587,460	652,872	1,195,421
3500	Unemployment Insurance	3,735	963,001	5,719
3600	Workers' Compensation Insurance	263,439	252,416	325,587
3700	Cash in Lieu of Insurance	74,494	83,576	84,000
Total Staff Benefits		2,568,895	3,583,677	3,785,434
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
41-4200	Books	8,261	8,337	29,000
4300	Instructional Supplies	151,016	156,037	368,000
4500	Non-Instructional Supplies	526,911	504,805	540,414
4700	Food/Food Supplies	815,472	1,103,027	172,014
Total Books, Supplies, and Materials		1,501,660	1,772,206	1,109,428

**Compton Community College District****Final Budget – FY2026**

COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	1,682,606	1,406,876	1,754,255
5200	Travel, Conference & In-Service Training	220,144	179,381	402,237
5300	Dues and Memberships	19,671	64,190	95,500
5600	Contracts, Rentals, and Repairs	5,304	50,736	126,000
5700	Legal & Regulatory Expenses	-	-	9,390
5800	Other Services, Postage, Advertising	814,606	776,945	5,663,395
Total Contracts Services and Operating Expenses		2,742,331	2,478,127	8,050,777
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	-	10,370	15,000
6400	Equipment	634,698	432,689	743,053
Total Capital Outlay		634,698	443,060	758,053
<u>OTHER OUTGO</u>				
7300	Student Stipends	36,900	706,074	168,050
7500	Other Student Aid	538,932	531,627	1,496,980
7600	Other Payments to/for Students	1,138,358	614,632	1,649,633
Total Other Outgo		1,714,190	1,852,332	3,314,663
TOTAL EXPENDITURES / APPROPRIATIONS		16,199,252	16,963,657	25,752,026
NET ENDING BALANCE / RESERVES		4,872,222	6,771,174	6,821,174
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		21,071,474	23,734,831	32,573,200



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
REVENUE

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		<u>1,122,800</u>	<u>1,223,954</u>	<u>1,260,745</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>101,154</u>	<u>36,791</u>	<u>10,000</u>
Total Local Revenue		101,154	36,791	10,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>101,154</u>	<u>36,791</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,223,954</u></u>	<u><u>1,260,745</u></u>	<u><u>1,270,745</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<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>1,223,954</u>	<u>1,260,745</u>	<u>1,270,745</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,223,954</u></u>	<u><u>1,260,745</u></u>	<u><u>1,270,745</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		<u>340,829</u>	<u>351,525</u>	<u>468,073</u>
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	-	21,162	90,000
8190/8199	Child Care and Development Program (CCTR)	<u>42,270</u>	<u>11,317</u>	<u>15,000</u>
Total Federal Revenue		42,270	32,479	105,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	291,017	276,471	210,000
8621	Child Care and Development Program (CSPP)	367,798	281,876	164,180
8622	Child Development Revenue	<u>22,655</u>	<u>34,781</u>	<u>130,000</u>
Total State Revenue		681,470	593,128	504,180
LOCAL REVENUE				
8860	Interest	37,829	12,207	4,000
8871	Child Development Services Fees	<u>-</u>	<u>-</u>	<u>8,000</u>
Total Local Revenue		37,829	12,207	12,000
INCOMING TRANSFERS				
8980	Contribution From General Fund	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Incoming Transfers		150,000	150,000	150,000
TOTAL REVENUE - ALL SOURCES		<u>911,569</u>	<u>787,814</u>	<u>771,180</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,252,398</u></u>	<u><u>1,139,339</u></u>	<u><u>1,239,253</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
	<u>ACADEMIC SALARIES</u>			
1200	Regular Schedule, Non-Teaching	158,210	-	-
1300	Other Schedule, Teaching	-	-	-
Total Academic Salaries		158,210	-	-
	<u>CLASSIFIED SALARIES</u>			
2100	Full Time	327,565	321,984	417,270
2200	Non-STRS Instructors	71,413	58,593	10,000
2300	Hourly and Overtime	30,784	37,494	41,000
2400	Instructional Aides, Other	-	-	-
Total Classified Salaries		429,762	418,070	468,270
	<u>STAFF BENEFITS</u>			
3100	State Teachers' Retirement	30,219	-	-
3200	PERS	103,771	102,381	117,070
3300	Social Security - OASDI/Medicare	34,687	30,380	35,000
3400	Health & Welfare	74,354	60,552	85,000
3500	Unemployment Insurance	242	182	250
3600	Workers' Compensation	22,050	15,506	17,590
3700	Cash in Lieu of Insurance	16,100	17,500	14,000
Total Staff Benefits		281,423	226,501	268,910
	<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4500-4700	Non-Instructional Supplies (including Food)	24,833	20,036	29,000
Total Books, Supplies, and Materials		24,833	20,036	29,000
	<u>OTHER OPERATING EXPENSES</u>			
5800	Other Services, Postage, Advertising	1,815	1,452	3,000
Other Operating Expenses		1,815	1,452	3,000
	<u>CAPITAL OUTLAY</u>			
6400	Equipment	-	-	2,000
Total Capital Outlay		-	-	2,000
	<u>OTHER OUTGO</u>			
7600	Other Payments To/ For Students	4,830	5,206	-
TOTAL EXPENDITURES / APPROPRIATIONS		900,873	671,266	771,180
NET ENDING BALANCE / RESERVES		351,525	468,073	468,073
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,252,398	1,139,339	1,239,253



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actual	2025-2026 Budget
BEGINNING BALANCE JULY 1		<u>82,492,086</u>	<u>85,015,422</u>	<u>61,025,394</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	-	-	-
8651	Comm. College Construction- Instructional Bldg #1	-	-	-
8651	Comm. College Construction- Instructional Bldg #2	2,278,842	-	-
8651	VPA	157,251	-	13,229,412
8651	Student Housing	979,050	-	-
8651	PE Complex	-	-	20,740,330
8690	Physical Plant and Instructional Support	-	-	-
8652	Scheduled Maintenance Program	1,081,174	-	-
8690	Other State Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total State Revenue		4,496,317	-	33,969,742
LOCAL REVENUE				
8860	Interest	4,605,808	2,828,174	200,000
8885	Capital Outlay Fee - Non-Residents	(1,413,822)	-	-
8893	Miscellaneous	-	53,447	-
Total Local Revenue		3,191,986	2,881,621	200,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	2,550,000	7,500,000	2,250,000
Total Incoming Transfers		<u>2,550,000</u>	<u>7,500,000</u>	<u>2,250,000</u>
TOTAL REVENUE - ALL SOURCES		<u>10,238,303</u>	<u>10,381,621</u>	<u>36,419,742</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>92,730,389</u>	<u>95,397,043</u>	<u>97,445,136</u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actual	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4450	Repairs Parts And Supplies	-	1,131	-
Total Books, Supplies, and Materials		-	1,131	-
<u>OTHER OPERATING EXPENDITURES</u>				
5100	Consulting Services	808,189	1,012,224	1,500,000
5400	Insurance	-	3,168,282	329,430
5620	Scheduled Maintenance Contracts	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5700	Legal	29,546	16,558	1,590
5800	Miscellaneous Services	25,120	24,479	-
Other Operating Expenditures		862,855	4,221,542	1,831,020
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	3,141,005	1,131,624	20,000,000
6200	Buildings	3,448,165	26,685,758	57,016,742
6400	New Equipment	262,942	631,594	150,000
Total Capital Outlay		6,852,112	28,448,976	77,166,742
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	1,700,000	500,000
Total Other Outgo		-	1,700,000	500,000
TOTAL EXPENDITURES / APPROPRIATIONS		7,714,967	34,371,649	79,497,762
NET ENDING BALANCE / RESERVES		85,015,422	61,025,394	17,947,374
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		92,730,389	95,397,043	97,445,136



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINALE BUDGET
GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		<u>1,739,688</u>	<u>1,328,435</u>	<u>1,049,768</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	202,386	34,172	5,000
8890	Other Local Revenue	-	-	-
Total		<u>202,386</u>	<u>34,172</u>	<u>5,000</u>
TOTAL REVENUE - ALL SOURCES		<u>202,386</u>	<u>34,172</u>	<u>5,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,942,074</u></u>	<u><u>1,362,607</u></u>	<u><u>1,054,768</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINALE BUDGET
GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract for Personal Services	112,030	106,920	-
5700	Legal	-	-	80,000
5800	Other Services	1,103		-
Total Other Operating Expenses		113,133	106,920	80,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	500,507	205,919	974,768
6400	Equipment	-	-	-
Total Capital Outlay		500,507	205,919	974,768
TOTAL EXPENDITURES / APPROPRIATIONS		613,639	312,839	1,054,768
NET ENDING BALANCE / RESERVES		1,328,435	1,049,768	-
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,942,074	1,362,607	1,054,768



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINALE BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		<u>3,585,407</u>	<u>1,400,975</u>	<u>1,390,116</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	545,167	528	1,000
8940	Proceeds from Bonds	-	-	-
Total		<u>545,167</u>	<u>528</u>	<u>1,000</u>
TOTAL REVENUE - ALL SOURCES		<u>545,167</u>	<u>528</u>	<u>1,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>4,130,574</u></u>	<u><u>1,401,503</u></u>	<u><u>1,391,116</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINALE BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5713	Legal	24,000	884	80,000
5890	Other Services	16,029	4,406	-
Other Operating Expenses		40,029	5,290	80,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	2,645,065	6,098	1,311,116
6400	Equipment	44,505	-	-
Total Capital Outlay		2,689,570	6,098	1,311,116
TOTAL EXPENDITURES / APPROPRIATIONS		2,729,599	11,388	1,391,116
NET ENDING BALANCE / RESERVES		1,400,975	1,390,116	(0)
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,130,574	1,401,503	1,391,116



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
<hr/>				
BEGINNING BALANCE JULY 1		334,889	319,155	256,489
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>334,889</u>	<u>319,155</u>	<u>256,489</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	17,738	9,233	500
8890	Other Local Revenue	-	-	-
Total		<u>17,738</u>	<u>9,233</u>	<u>500</u>
TOTAL REVENUE - ALL SOURCES		<u>17,738</u>	<u>9,233</u>	<u>500</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>352,627</u></u>	<u><u>328,388</u></u>	<u><u>256,989</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	-	-	80,000
5800	Other Services, Fees and Expenses	500		
Other Operating Expenses		500	-	80,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	17,752	71,899	-
6400	New Equipment	15,220		176,989
Total Capital Outlay		32,972	71,899	176,989
TOTAL EXPENDITURES / APPROPRIATIONS		33,472	71,899	256,989
NET ENDING BALANCE / RESERVES		319,155	256,489	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		352,627	328,388	256,989



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES 2024B FUND - FUND 42.9

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		-	35,025,830	34,355,361
REVENUE				
LOCAL REVENUE				
8860	Interest	377,823	1,035,256	300,000
8940	Proceeds from Bonds	34,648,007	-	-
Total		35,025,830	1,035,256	300,000
TOTAL REVENUE - ALL SOURCES		35,025,830	1,035,256	300,000
TOTAL BEGINNING BALANCE AND REVENUE		35,025,830	36,061,086	34,655,361



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES 2024B FUND - FUND 42.9

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract for Personal Services	-	-	-
5700	Legal	-	26,924	13,010
5800	Other Services	-	4,676	10,020
Total Other Operating Expenses		-	31,599	23,030
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	1,055,182	7,593,500
6200	Buildings	-	403,904	3,791,831
6400	Equipment	-	215,039	143,830
Total Capital Outlay		-	1,674,125	11,529,161
TOTAL EXPENDITURES / APPROPRIATIONS		-	1,705,725	11,552,191
NET ENDING BALANCE / RESERVES		35,025,830	34,355,361	23,103,170
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		35,025,830	36,061,086	34,655,361



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		1,605,841	396,421	483,133
<u>LOCAL REVENUE</u>				
8830	Contract Services	706,600	1,000,000	1,000,000
8860	Interest	70,774	2,413	5,000
Total Local Revenue		777,374	1,002,413	1,005,000
TOTAL REVENUE - ALL SOURCES		777,374	1,002,413	1,005,000
TOTAL BEGINNING BALANCE AND REVENUE		2,383,215	1,398,834	1,488,133
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	834,176	900,702	985,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	-	15,000	15,000
Total Contract Services and Operating Expenses		834,176	915,702	1,000,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	1,152,618	-	-
Total Other Outgo		1,152,618	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		1,986,794	915,702	1,000,000
NET ENDING BALANCE / RESERVES		396,421	483,133	488,133
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		2,383,215	1,398,834	1,488,133



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		664,901	626,875	666,968
<u>LOCAL REVENUE</u>				
8858	Insurance Payments	23,907	89,526	-
8860	Interest	25,954	7,342	3,000
8980	Contribution from Other Fund	400,000	600,000	600,000
Total Local Revenue		449,861	696,868	603,000
TOTAL REVENUE - ALL SOURCES		449,861	696,868	603,000
TOTAL BEGINNING BALANCE AND REVENUE		1,114,762	1,323,743	1,269,968
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1250	Counselors	-	14,616	-
1275	Directors	-	133,277	-
Total Academic Salaries		-	147,892	-
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	23,191.43	-
3300	Social Security - OASDI/Medicare	-	2,094.62	-
3400	Health and Welfare - Medical	-	14,582.55	-
3500	Unemployment Insurance	-	58	-
3600	Workers' Compensation Insurance	-	4,553	-
3700	Cash in Lieu of Insurance	-	1,583	-
Total Staff Benefits		-	46,063	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies/Other	-	-	-
Total Books, Supplies and Materials		-	-	-
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	42,552	-	-
5400	Insurance	409,668	462,821	600,000
5700	Benefits Paid Claimants	35,667	-	85,000
5800	Other Services - Administrative Fee	-	-	5,000
Total Contract Services and Operating Expenses		487,887	462,821	690,000
<u>CAPTIAL OULAY</u>				
6400	Equipment	-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		487,887	656,776	690,000
NET ENDING BALANCE / RESERVES		626,875	666,968	579,968
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		1,114,762	1,323,743	1,269,968



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
ASG FUND - FUND 72.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		41,594	34,940	52,776
<u>LOCAL REVENUE</u>				
8884	Student Representation Fee	12,278	13,220	6,500
8860	Interest	2,931	513	500
Total Local Revenue		15,209	13,733	7,000
TOTAL REVENUE - ALL SOURCES		15,209	13,733	7,000
TOTAL BEGINNING BALANCE AND REVENUE		56,803	48,673	59,776
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5220	Travel Mileage and Conferences	9,016	(4,103)	7,000
5002	ASO Rep. Exp.	12,847	-	-
Total Contract Services and Operating Expenses		21,863	(4,103)	7,000
TOTAL EXPENDITURES / APPROPRIATIONS		21,863	(4,103)	7,000
NET ENDING BALANCE / RESERVES		34,940	52,776	52,776
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		56,803	48,673	59,776



COMPTON COMMUNITY COLLEGE DISTRICT
2025-2026 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2023-2024 Actual	2024-2025 Unaudited Actuals	2025-2026 Budget
BEGINNING BALANCE JULY 1		1,173,055	759,442	(256,601)
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL/ Seog/ Fed. Loans	9,452,947	10,437,835	9,294,641
Total Federal Income		9,452,947	10,437,835	9,294,641
<u>STATE REVENUE</u>				
8620	Cal Grants	1,179,277	1,195,925	750,000
8620	Student Success Completion	421,985	485,222	1,232,800
8620	Emergency Financial Aid	-	(186,880)	100,000
8620	Non-resident Dreamer Emergency Grant	-	-	-
8690	Chaffee Grant Program	70,450	77,500	35,000
8620	Disaster Relief Financial Aid	-	-	63,290
Total State Revenue		1,671,712	1,571,767	2,181,090
<u>LOCAL REVENUE</u>				
8860	Interest	261,665	5,943	10,000
8890	Other	-	-	-
Total Local Revenue		261,665	5,943	10,000
TOTAL REVENUE - ALL SOURCES		11,386,324	12,015,545	11,485,731
TOTAL BEGINNING BALANCE AND REVENUE		12,559,379	12,774,987	11,229,130



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OPERATING EXPENSES</u>				
5180	Indirect Costs	20,060	0	10,000
Total Other Operating Expenses		<u>20,060</u>	<u>0</u>	<u>10,000</u>
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	209,100	147,087	219,555
7520	PELL Grant Program	7,832,579	9,667,888	7,832,185
7530	Fed. Loans	1,232,901	1,313,721	1,232,901
7535	Chaffee Grant Program	70,450	88,148	35,000
7620	Cal Grant (B&C)	1,179,277	1,147,999	850,000
7660	Student Success Completion	<u>1,255,570</u>	<u>666,746</u>	<u>1,296,090</u>
Total Other Outgo		11,779,877	13,031,588	11,465,731
TOTAL EXPENDITURES / APPROPRIATIONS		<u>11,799,937</u>	<u>13,031,588</u>	<u>11,475,731</u>
NET ENDING BALANCE / RESERVES		<u>759,442</u>	<u>(256,601)</u>	<u>(246,601)</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>12,559,379</u></u>	<u><u>12,774,987</u></u>	<u><u>11,229,130</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 students 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 \(cocco.edu\)](https://cocco.edu)

**2027-2031 Five Year Construction Plan**

It is recommended the Board of Trustees approve the Five-Year Construction Plan. As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2027-2031 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT - FUNDING PHASE	AMOUNT
2023-2024	Instructional Building 2 Replacement	\$24,995,000
2027-2028	Physical Education Complex Replacement	\$68,837,000
2026-2027	Visual and Performing Arts Replacement	\$23,233,024
2026-2027	Vocational Technology Renovation	\$16,815,727
2028-2029	Math/MIS Building Upgrade	\$15,113,136
2030-2031	CDC (Abel Sykes) Renovation/MIS Upgrade	\$6,857,319
2031-2032	Maintenance Building Renovation/Replacement	\$3,793,319
2032-2033	Science Building	\$58,000,000
2031-2032	Student Union Replacement	\$45,000,000
2027-2028	Urgent Care/Community Health Clinic	\$14,580,000

The submittal to the Chancellor's Office will also include an Initial Project Proposals (IPP) for the Science Building Project and Maintenance Building 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
2012-26	\$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%. If the obligation is not met, the apportionment will be reduced by the statewide average of faculty replacement cost for each position below the obligation number.

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement</u>
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029
2018	28.0	96.00	60.50%	\$77,063
2019	30.0	101.16	60.94%	\$80,250
2020	27.0	138.10	69.10%	\$82,754
2021	26.0	104.60	71.20%	\$86,771
2022	28.0	98.10	57.40%	\$87,151
2023	32.0	98.00	68.17%	\$92,511
2024	30.0	102.50	64.10%	\$97,855
2025	30.0	99.36*	67.10%	\$92,322

* Fall 2025 figures are preliminary and will not be finalized until November 2025.



Five-Year FTES Trend and Projections

<u>Fiscal Year FTES</u>	<u>Total FTES</u>	<u>Total</u>
2020-2021	Goal	Actual
Summer 20	507	457
Fall 20 - Spring 21	3,295	2,626
Winter 21	255	194
Total	4,057	3,277
2021-2022	Goal	Actual
Summer 21	502	378
Fall 21 - Spring 22	4,083	2,264
Winter 22	329	176
Total	4,914	2,818
2022-2023	Goal	Actual
Summer 22	396	371
Fall 22 - Spring 23	3,105	2,481
Winter 23	249	214
Total	3,750	3,066
2023-2024	Goal	Actual
Summer 23	461	468
Fall 23 - Spring 24	3,016	2,941
Winter 24	273	245
Total	3,750	3,654
2024-2025	Goal	Actual
Summer 24	474	545
Fall 24 - Spring 25	3,350	3,250
Winter 25	301	288
Total	4,125	4,083



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.

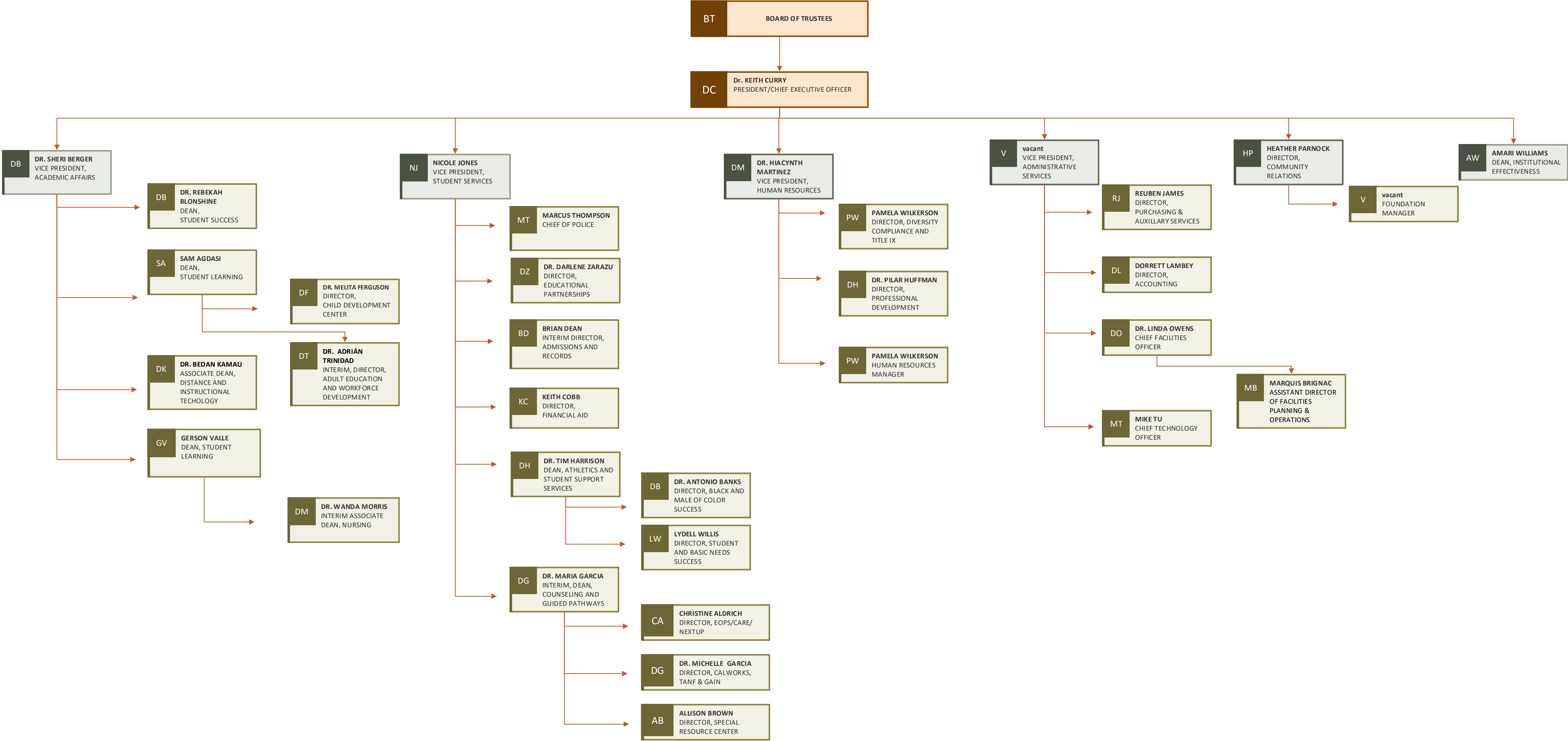
TOP CODE - Taxonomy of Programs code number used in budget.

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

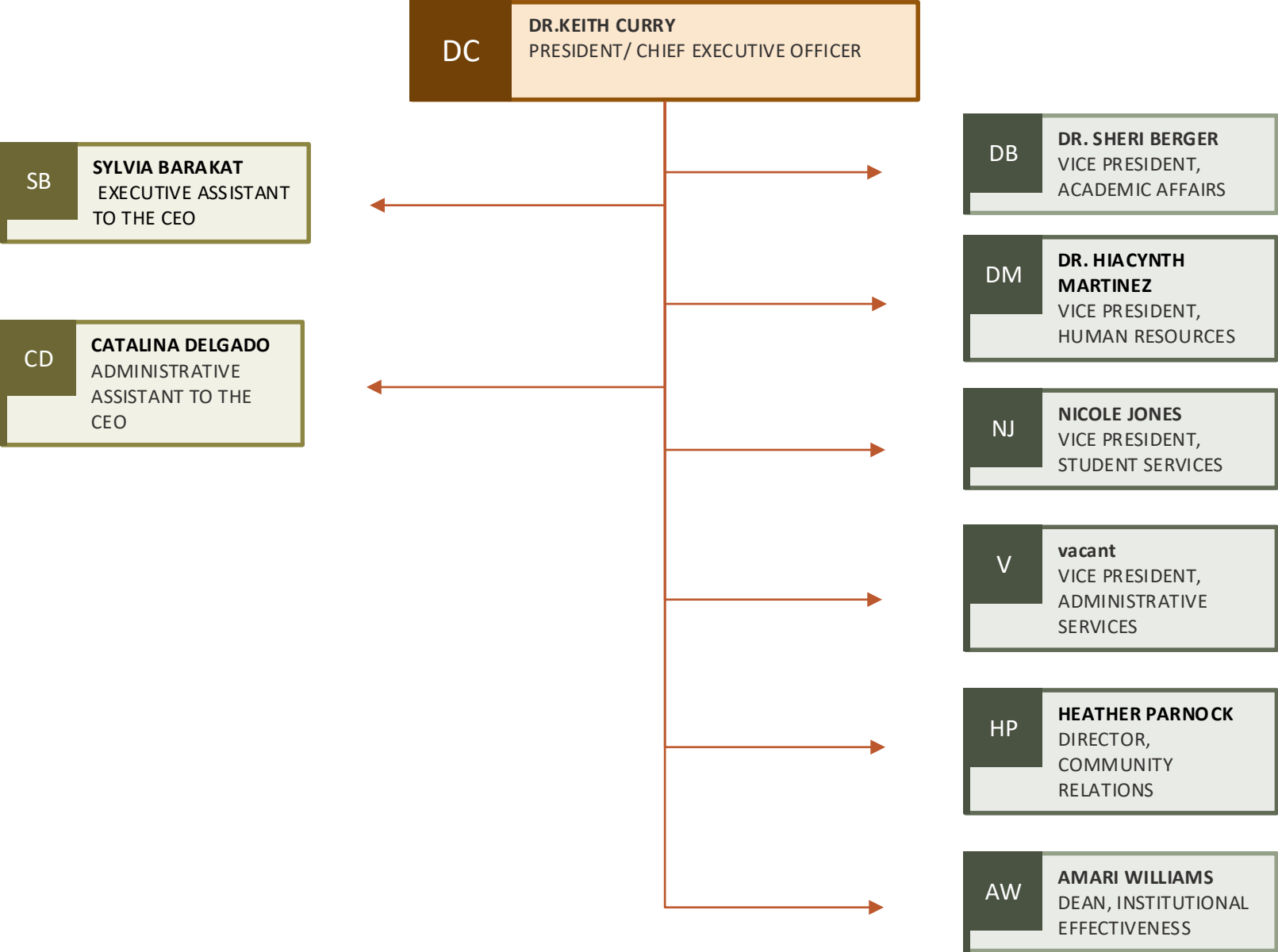
UNFUNDED FTES - FTES which are generated in excess of the enrollment/FTES cap.

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.

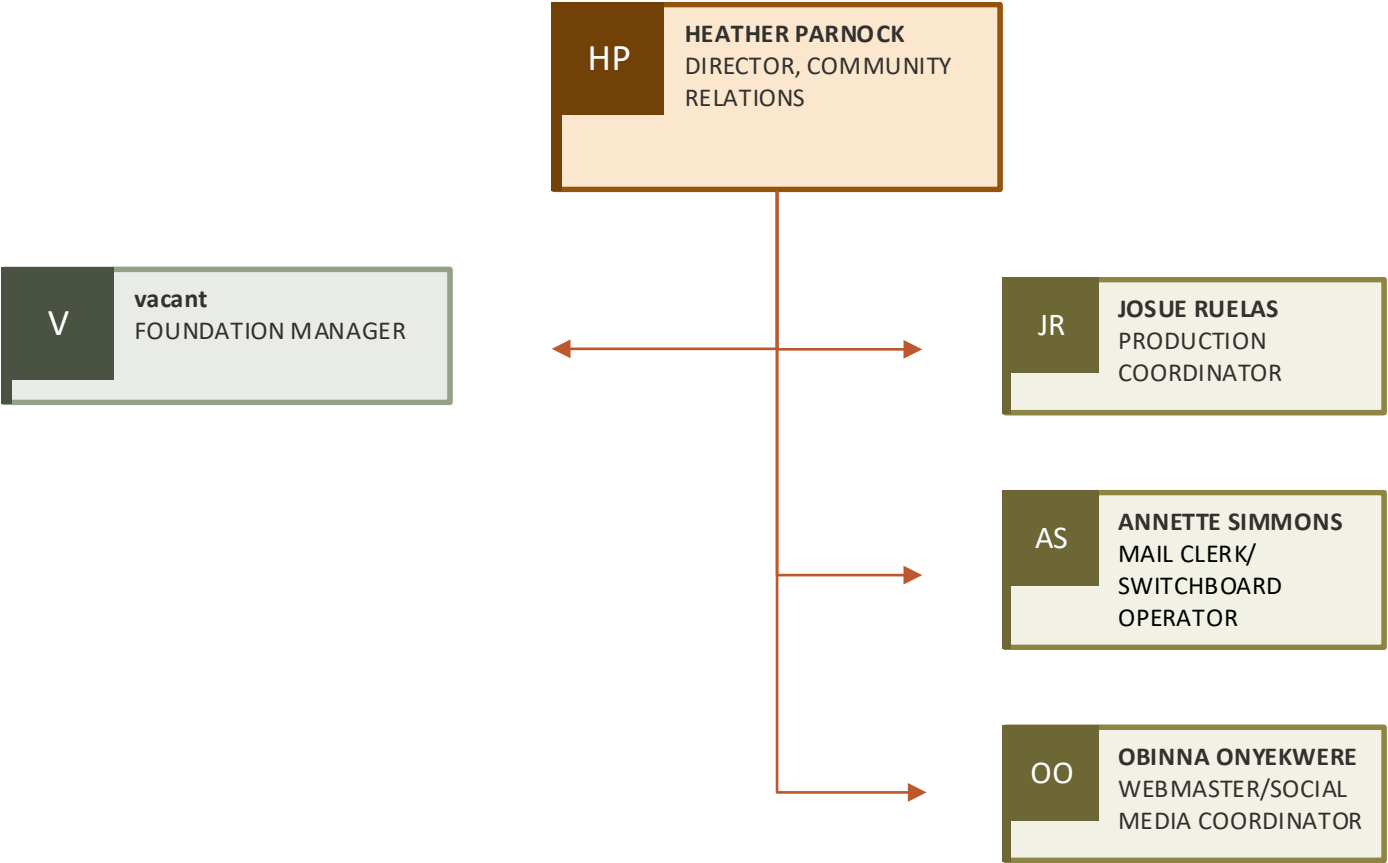
CCCD COMPTON COLLEGE 2025-2026
ORGANIZATIONAL STRUCTURE



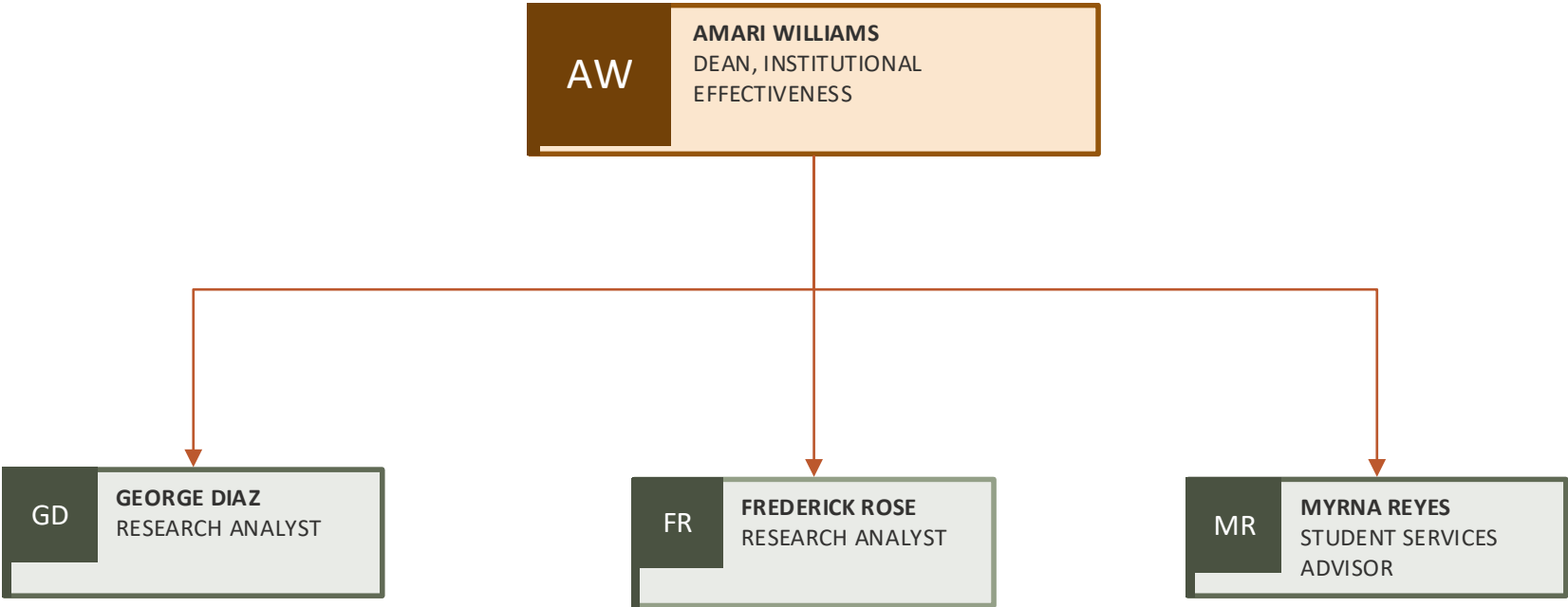
COMPTON COLLEGE 2024-2025
Organizational Structure
President/Chief Executive Officer
310-900-1600 x 2000



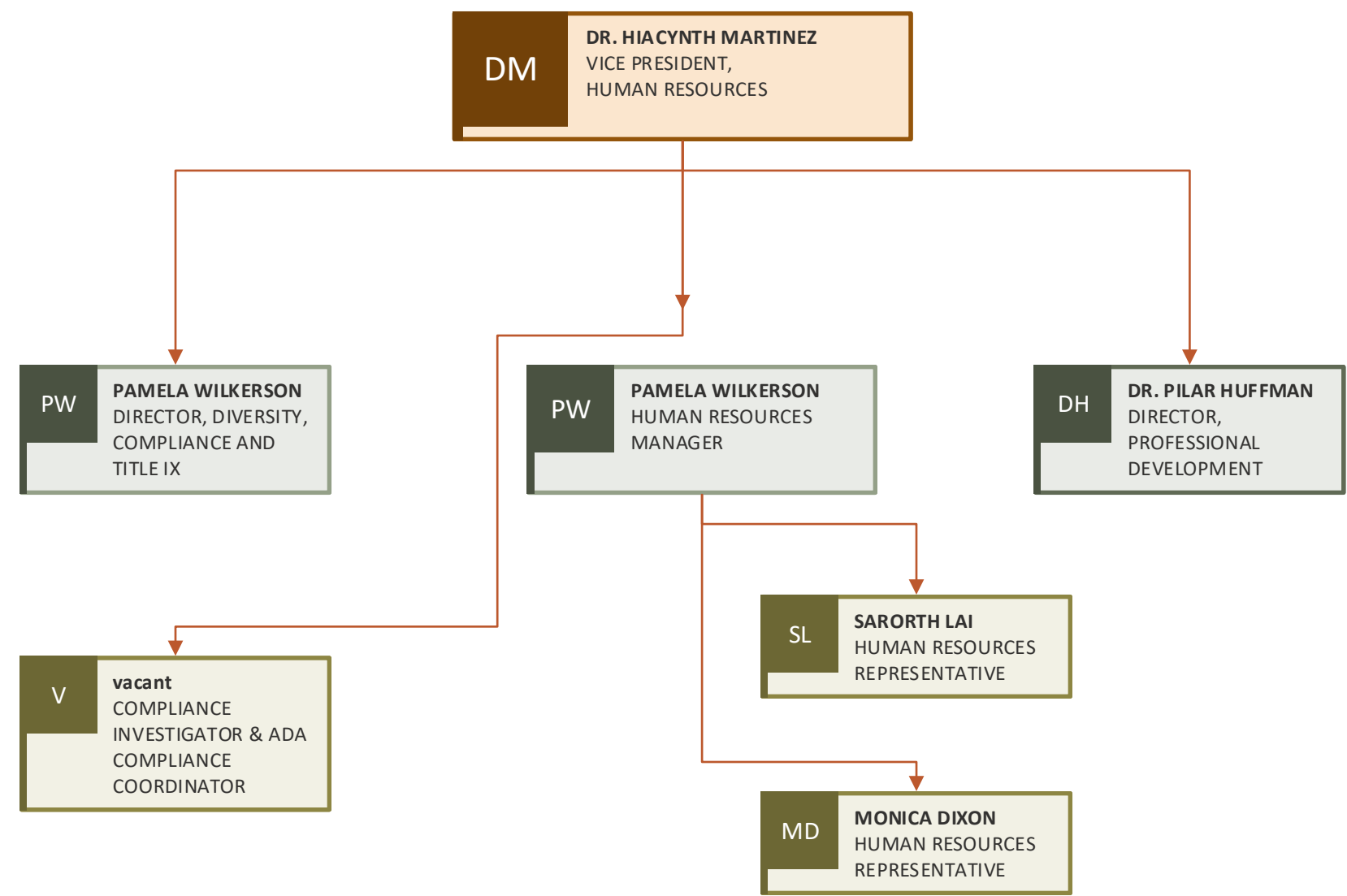
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Community Relations
310-900-1600 x 2968



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Institutional Effectiveness
310-900-1600 x 2971



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Human Resources
310-900-1600 x 2400

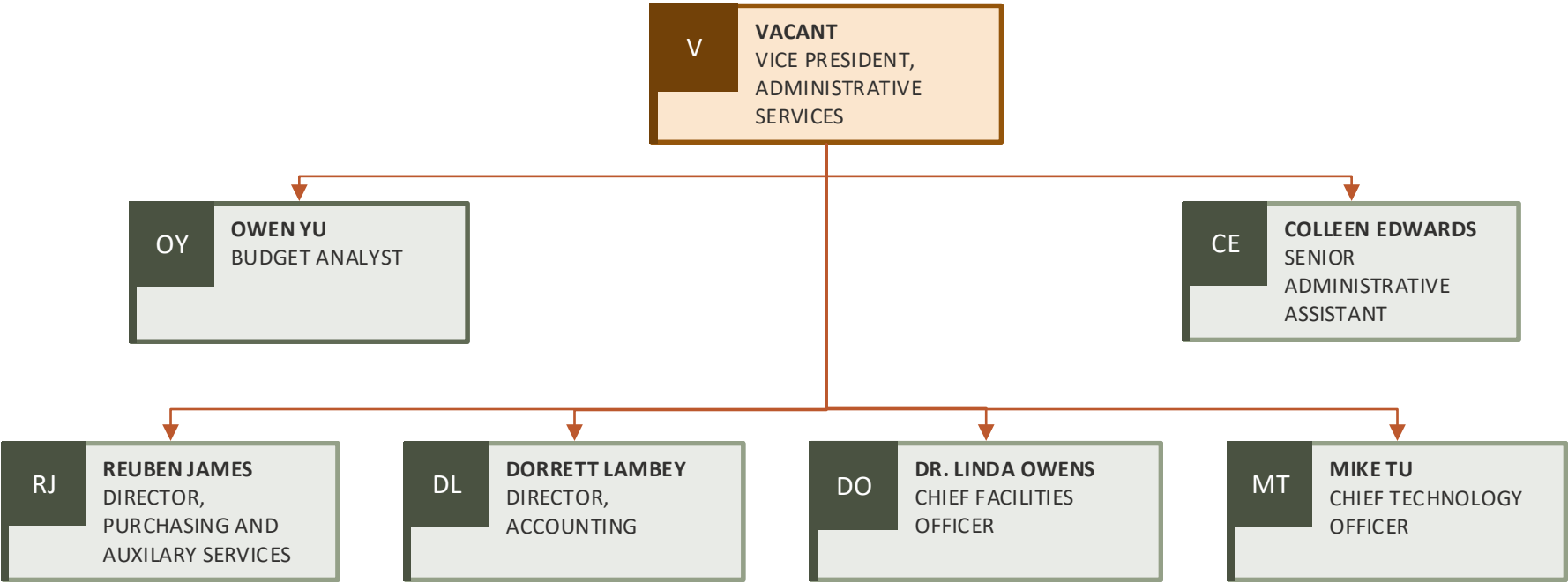


CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Personnel Commission
310-900-1600 x 2400

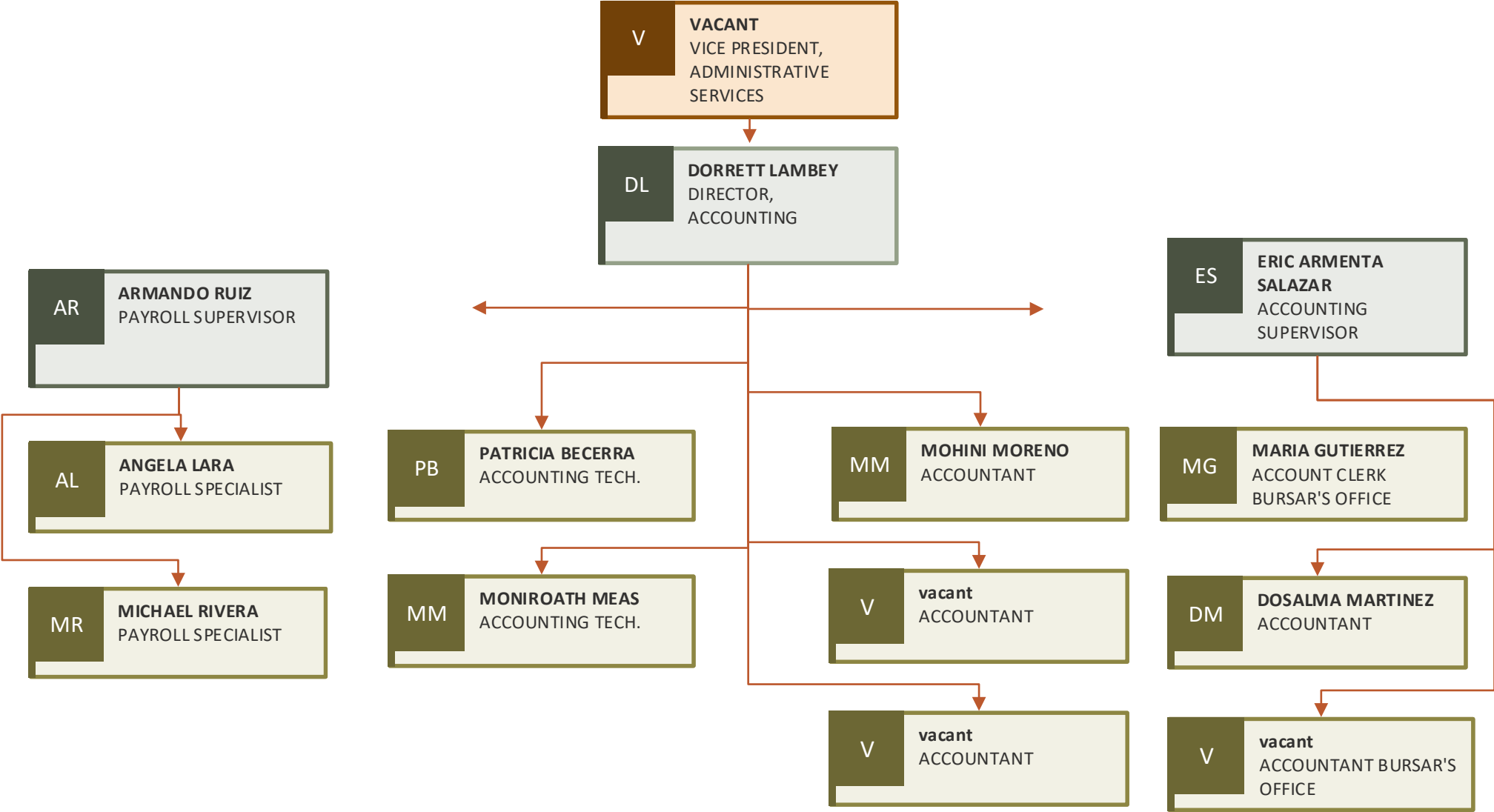
DM

DR. HIACYNTH MARTINEZ
VICE PRESIDENT,
HUMAN RESOURCES

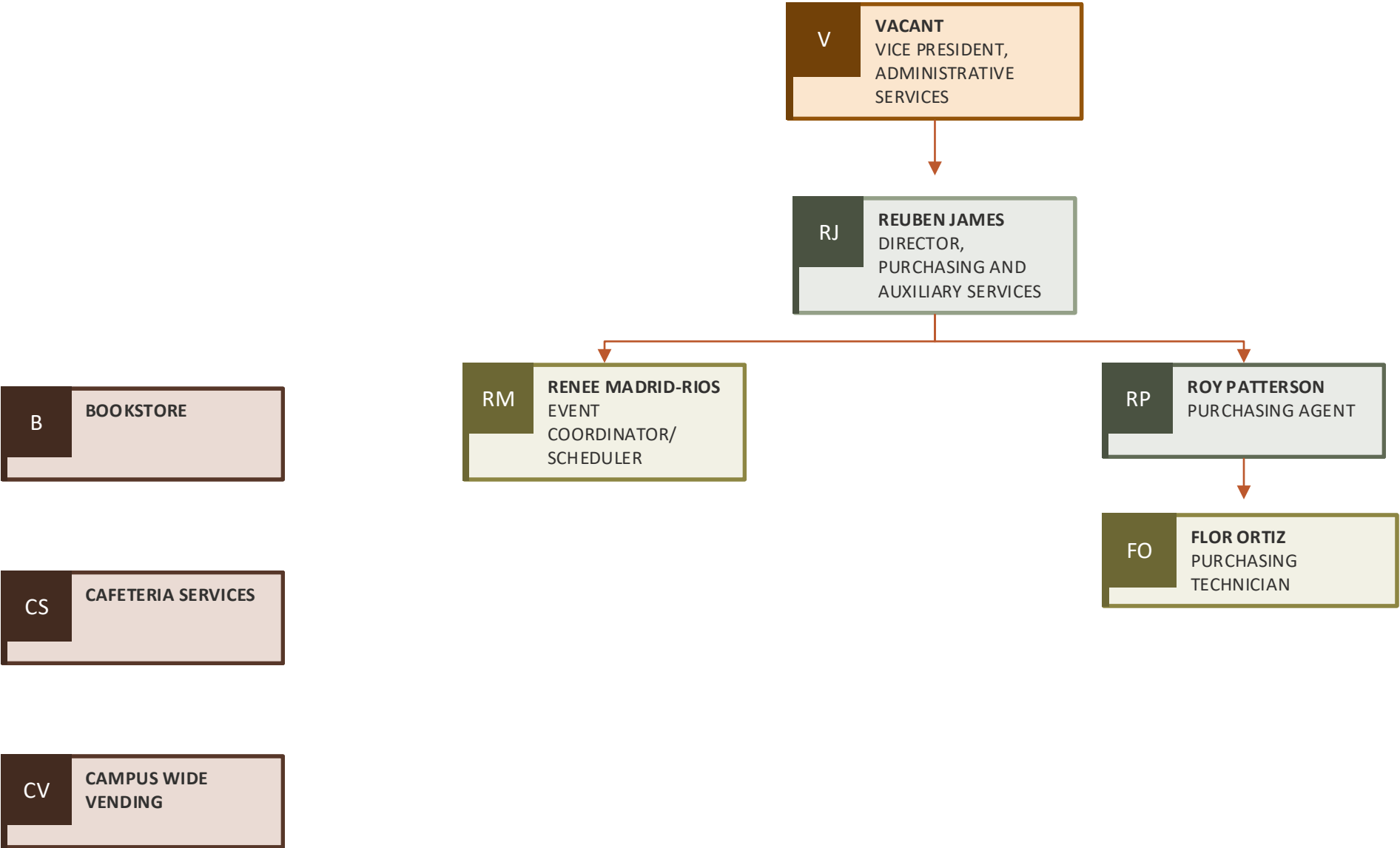
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services
310-900-1600 x 2050



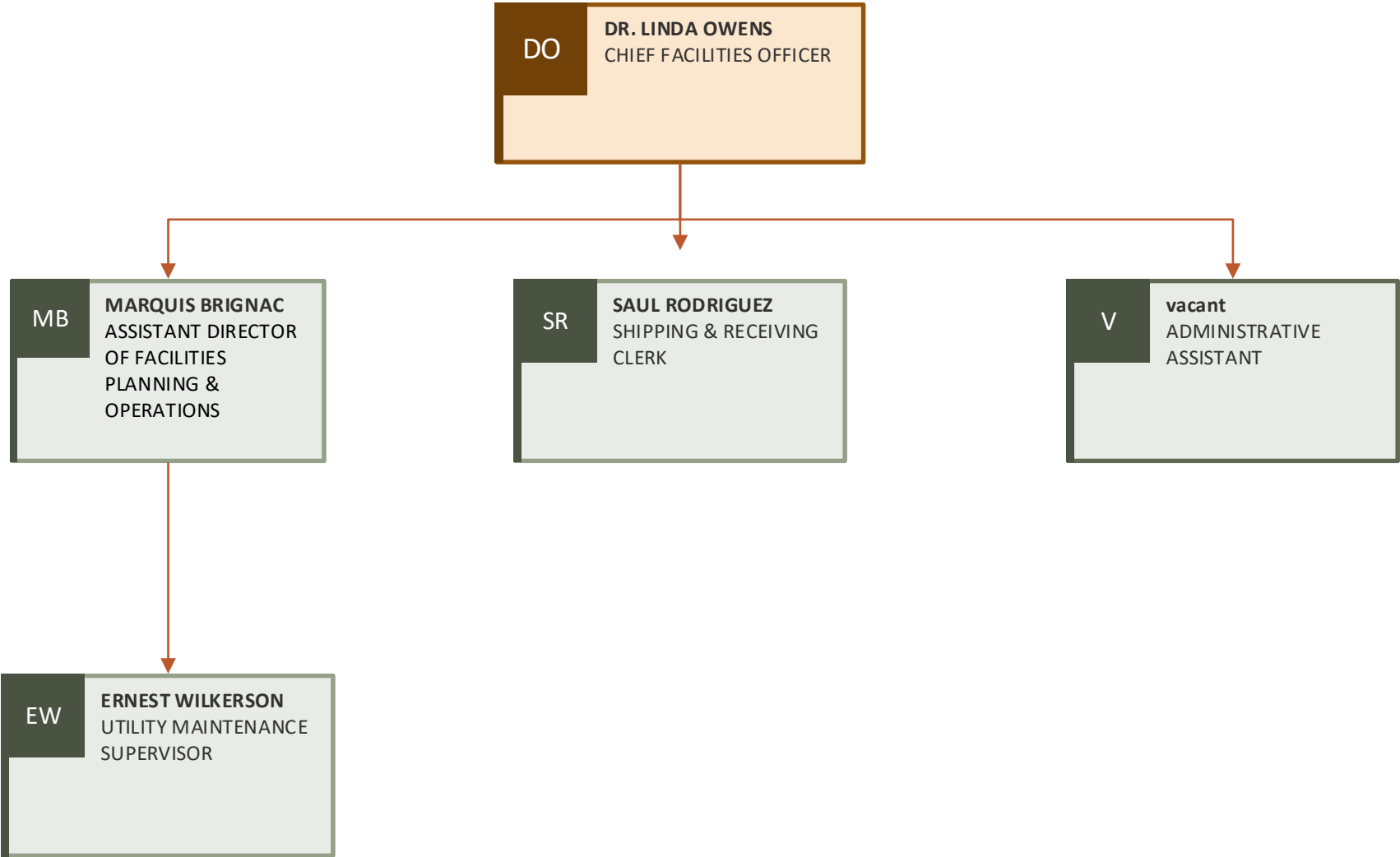
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services - Accounting
310-900-1600 x 2050



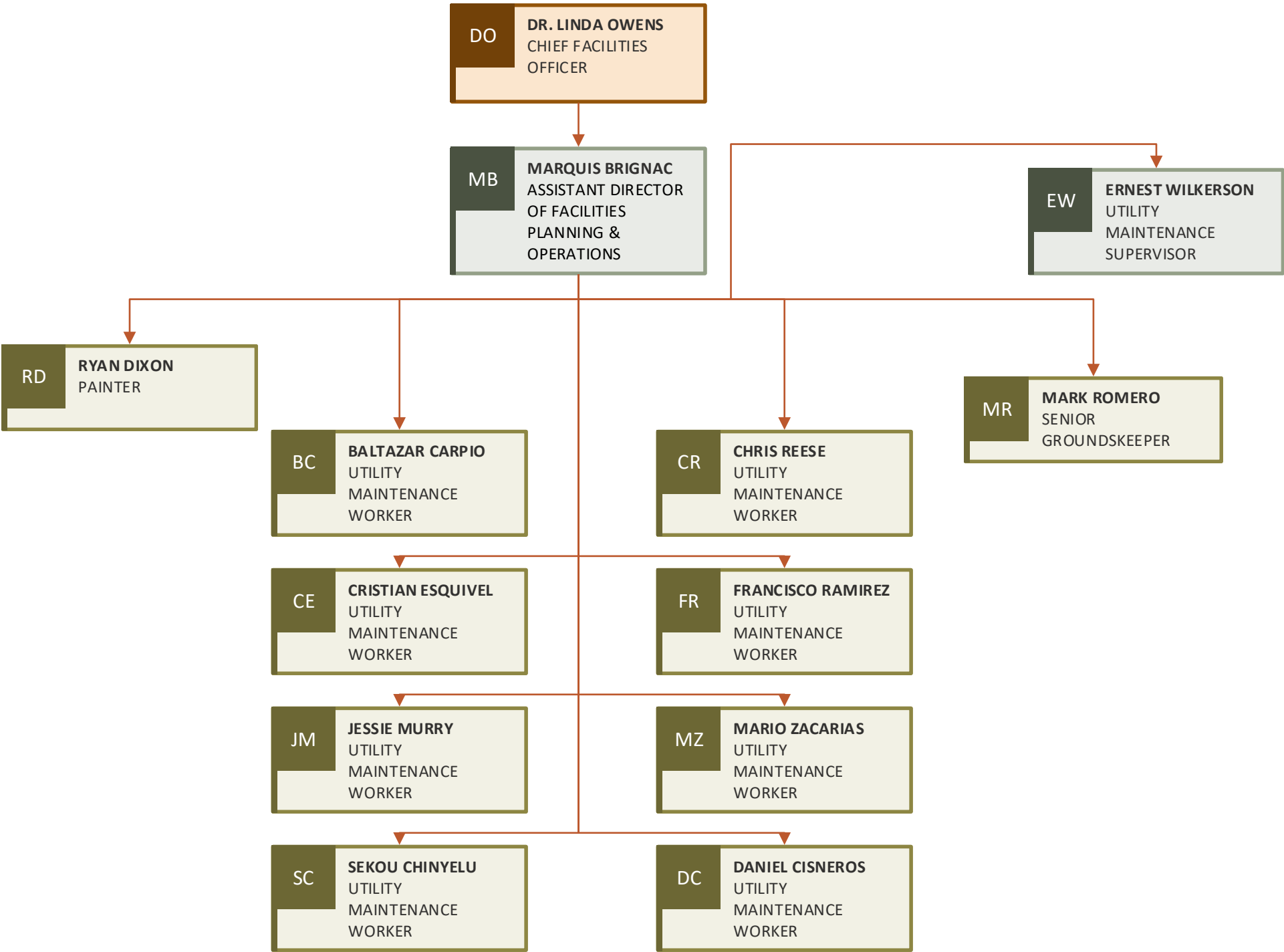
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services - Auxiliary Services
310-900-1600 x 2050



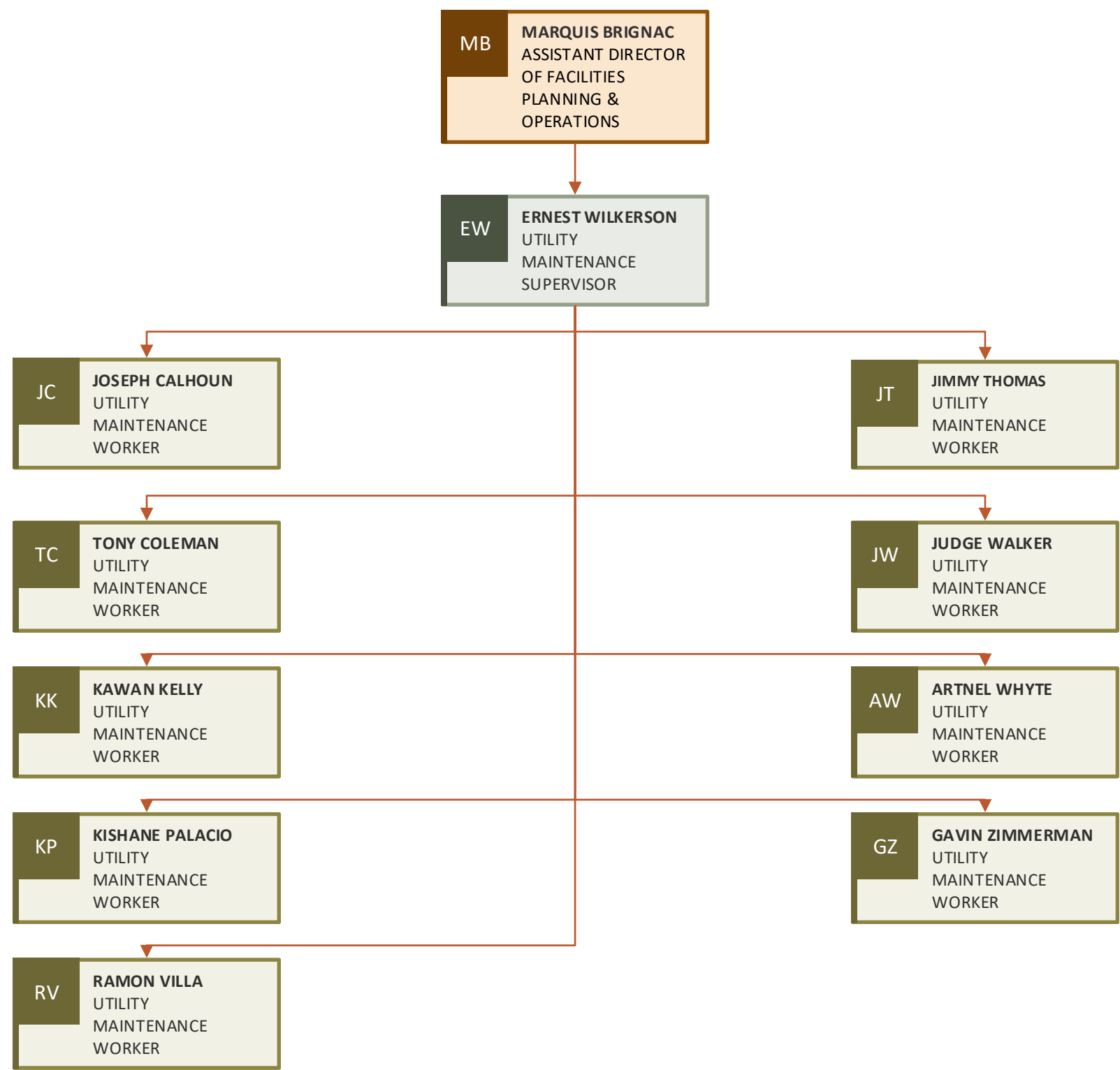
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Maintenance and Operations
310-900-1600 x 2604



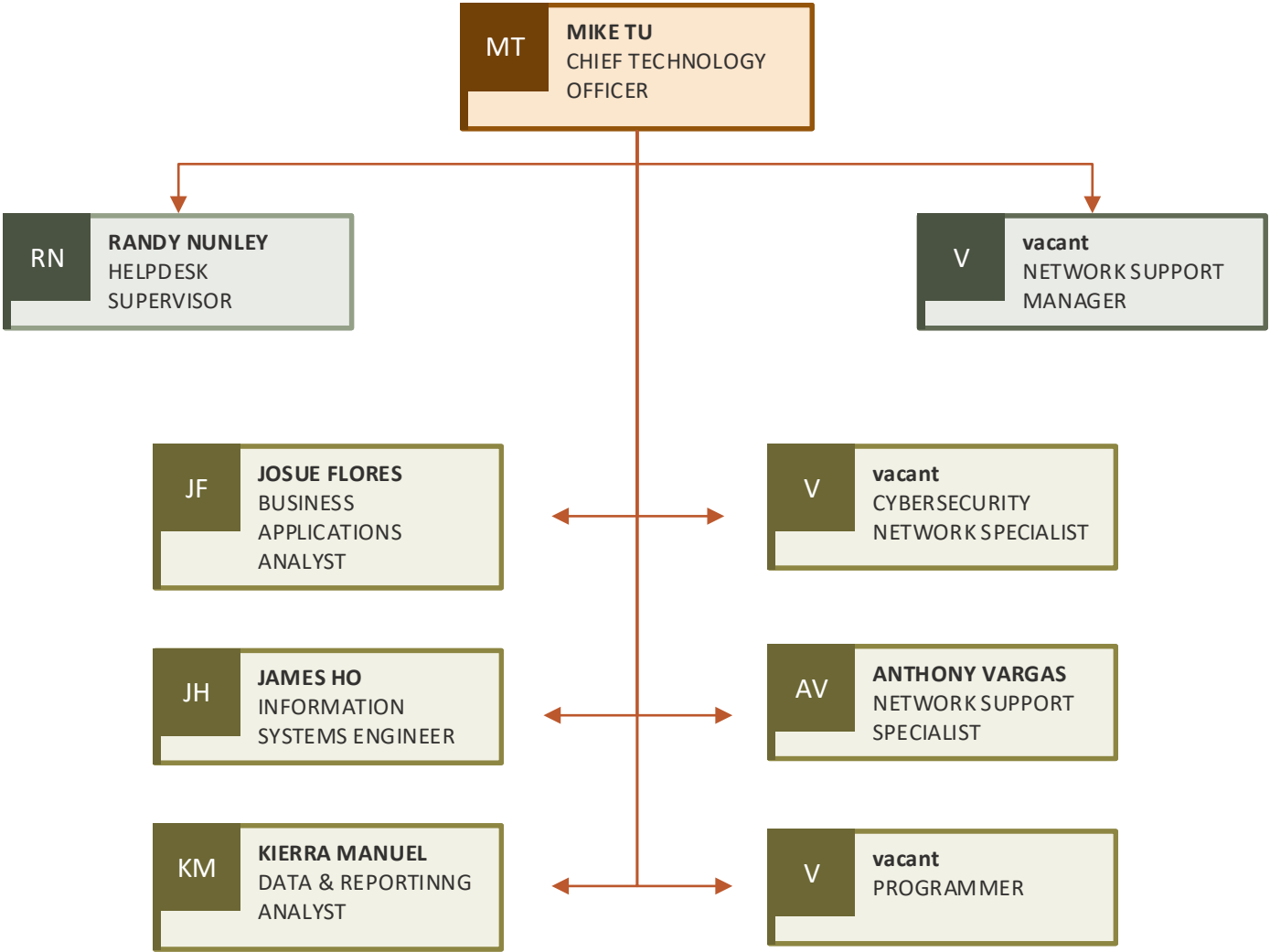
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Maintenance and Operations (Day)
310-900-1600 x 2604



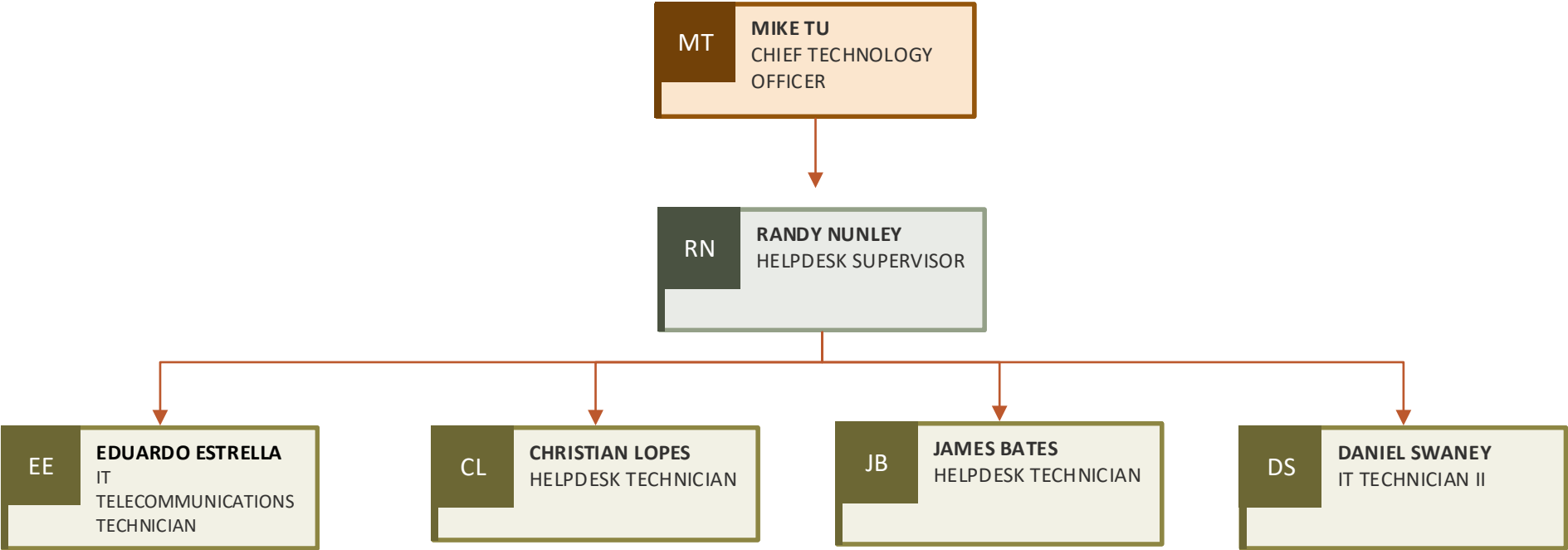
CCCD COMPTON COLLEGE 2024-2025
 Organizational Structure
 Maintenance and Operations (Evening)
 310-900-1600 x 2604



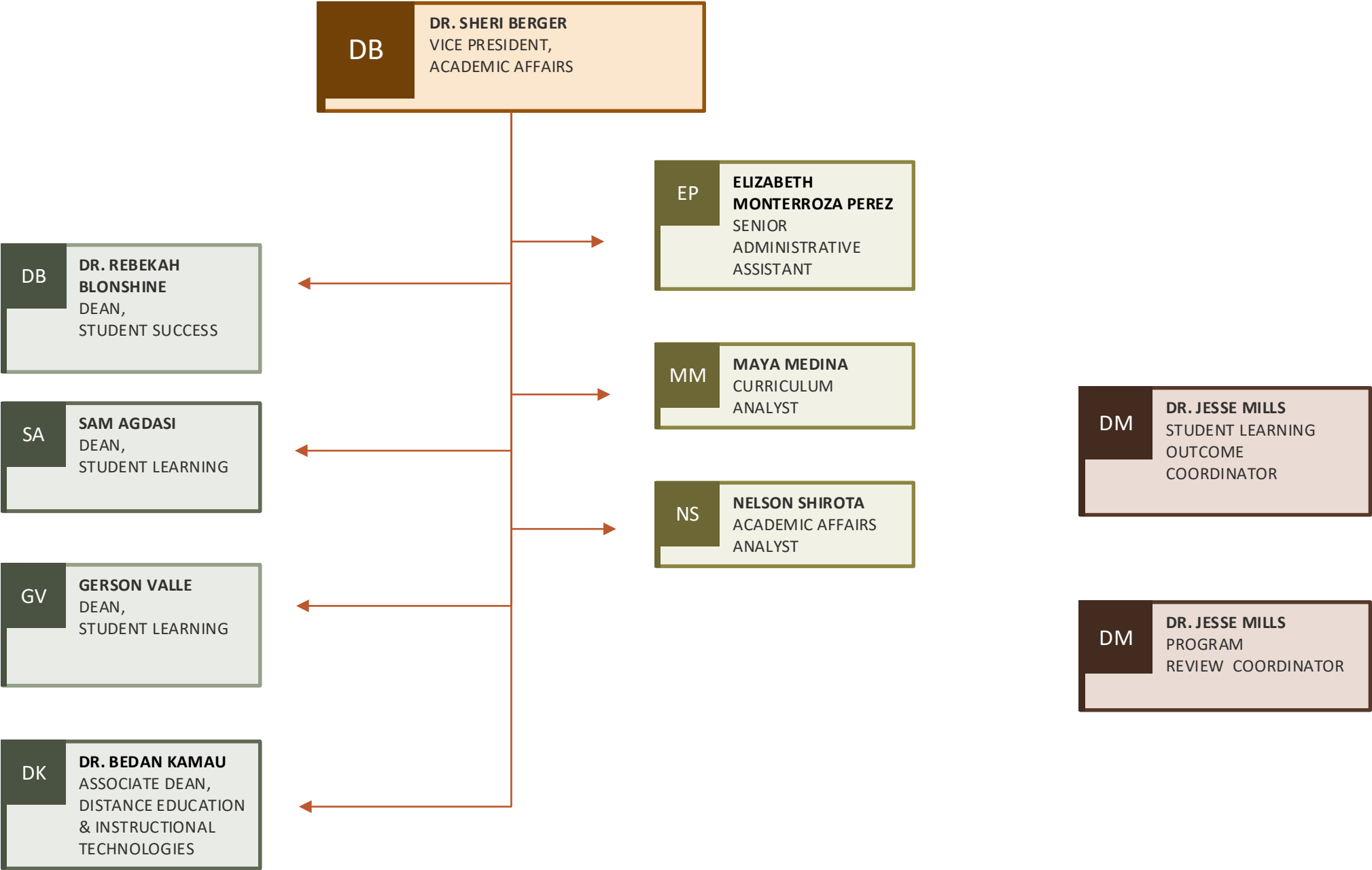
CCCD COMPTON COLLEGE 2024-2025
 Organizational Structure
 Information Technology Services
 310-900-1600 x 2181



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Information Technology Systems - Helpdesk
310-900-1600 x 2181



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Academic Affairs
310-900-1600 x 2133



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Guided Pathways Divisions:
Business and Industrial Studies and Social Sciences
310-900-1600 x 2787

RY

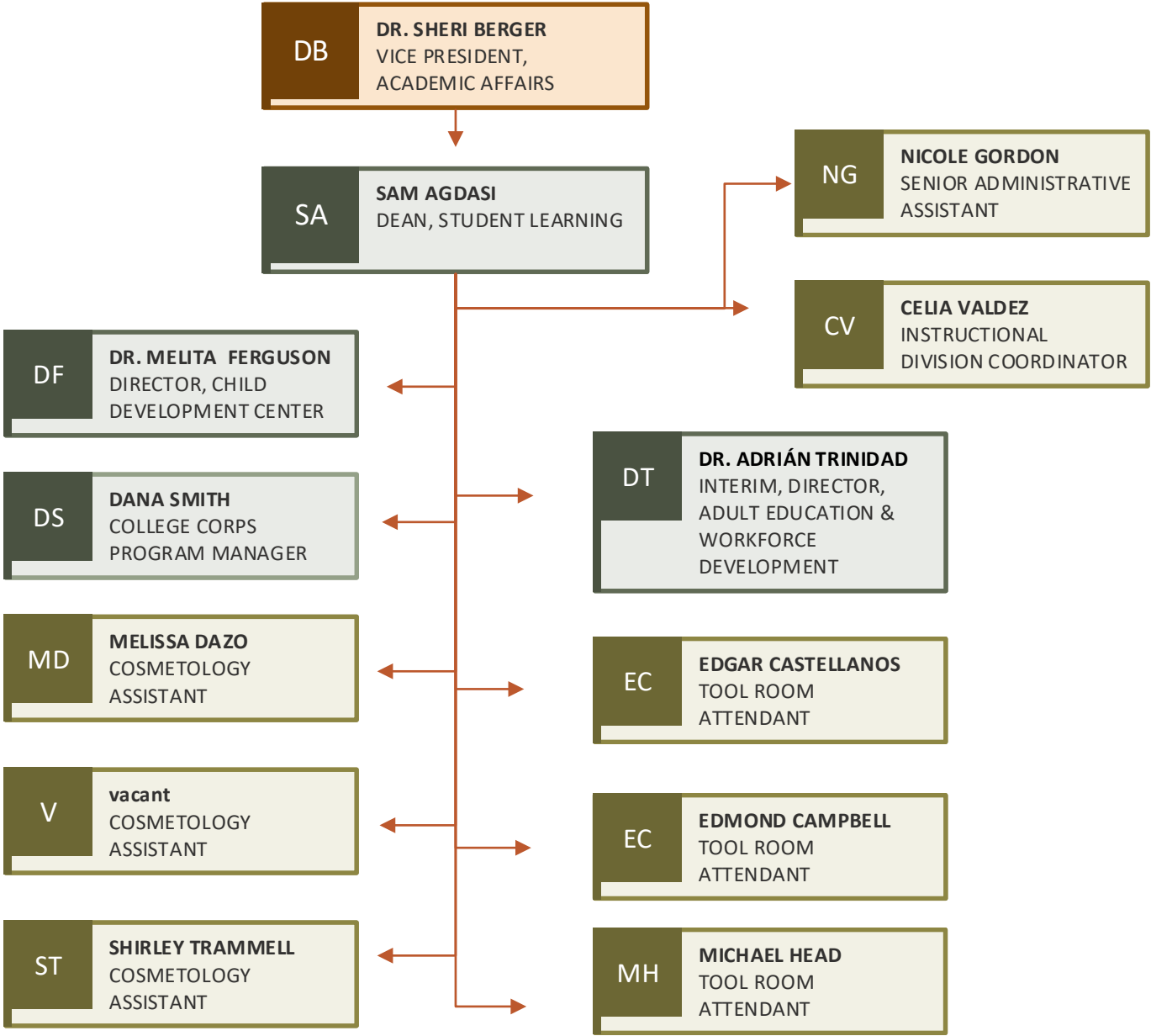
RASHID YAHYE
DIVISION CHAIR

BUSINESS AND INDUSTRIAL STUDIES
Air Conditioning and Refrigeration
Automotive Collision Repair and Painting
Automotive Technology
Business
Computer Information Systems
Cosmetology
Engineering Technology
Law
Machine Tool Technology
Manufacturing Technology
Real Estate
Welding

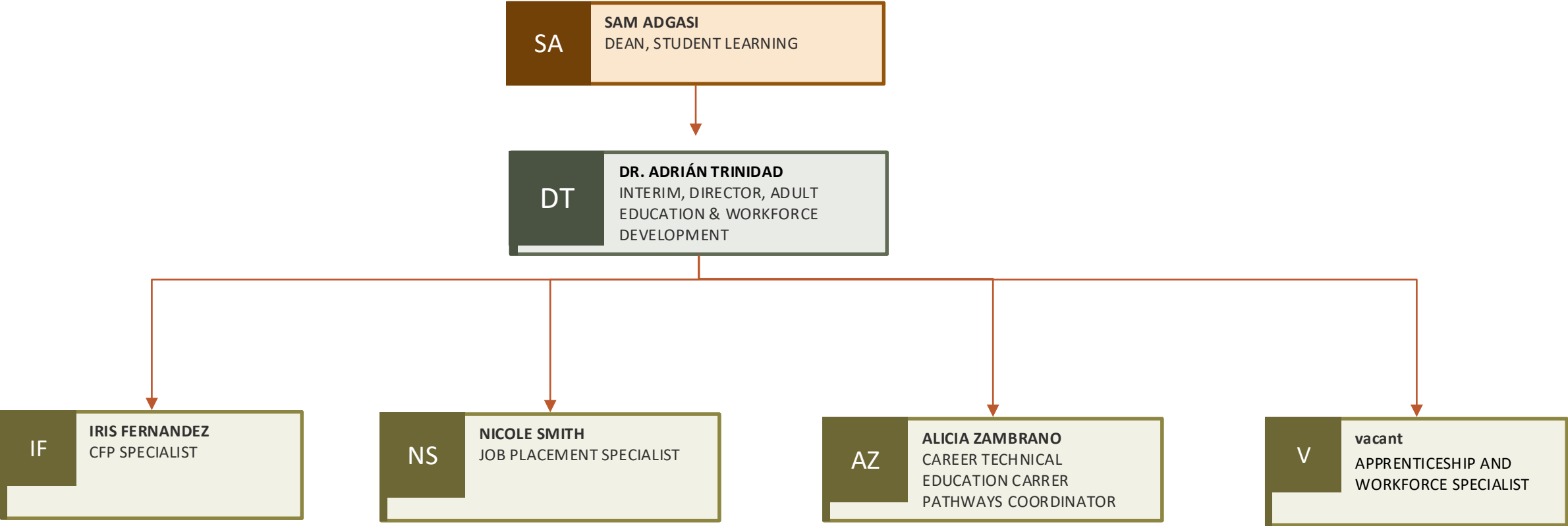
DM

DAVID MCPATCHELL
DIVISION CHAIR

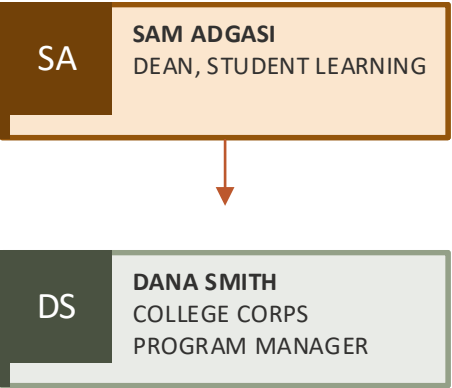
SOCIAL SCIENCES
Anthropology
Child Development
Economics
Education
Educational Development
Ethnic Studies
History
Life Skills
Political Science
Psychology
Sociology



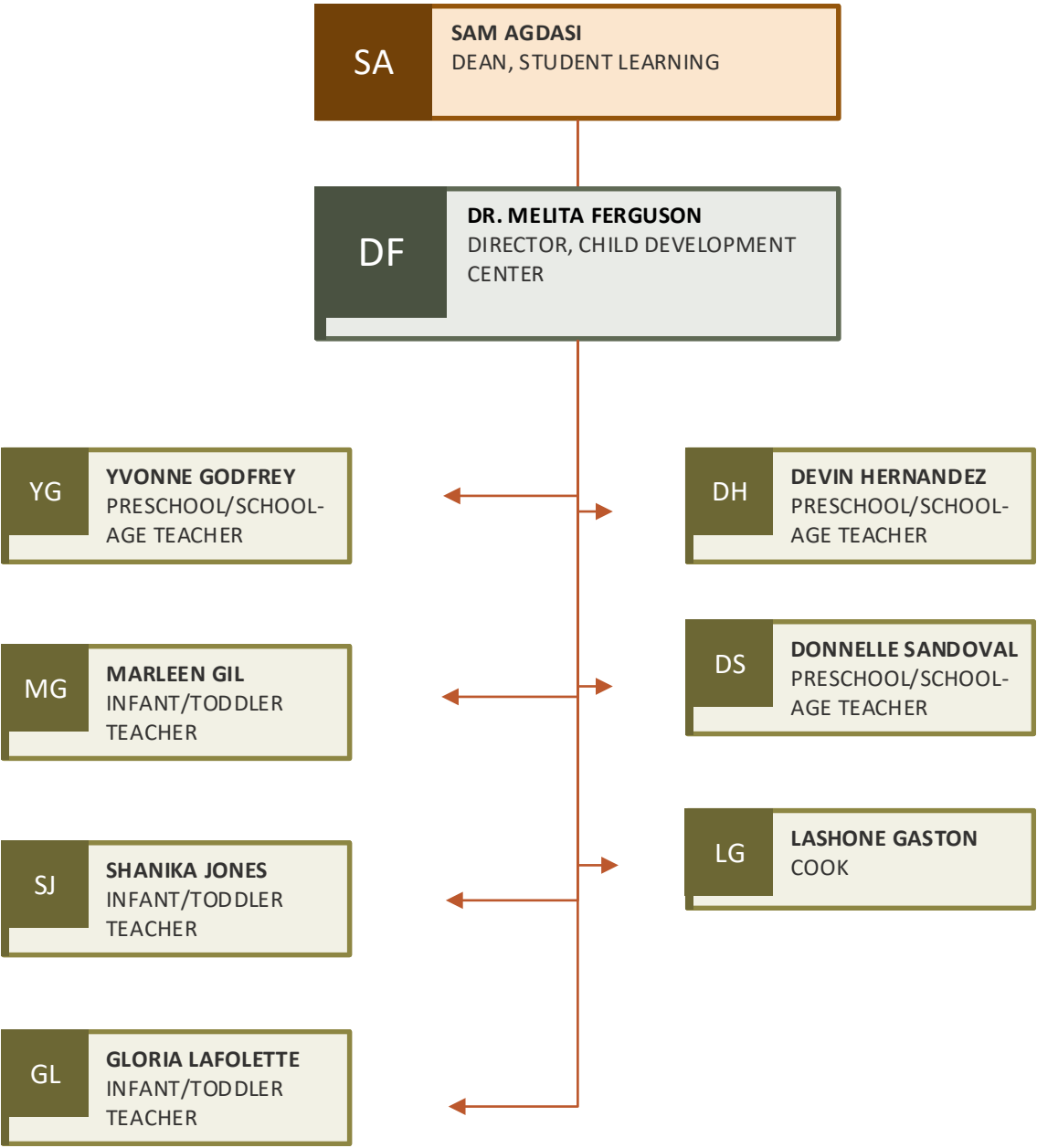
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Adult Education & Workforce Development
310-900-1600 x 2273



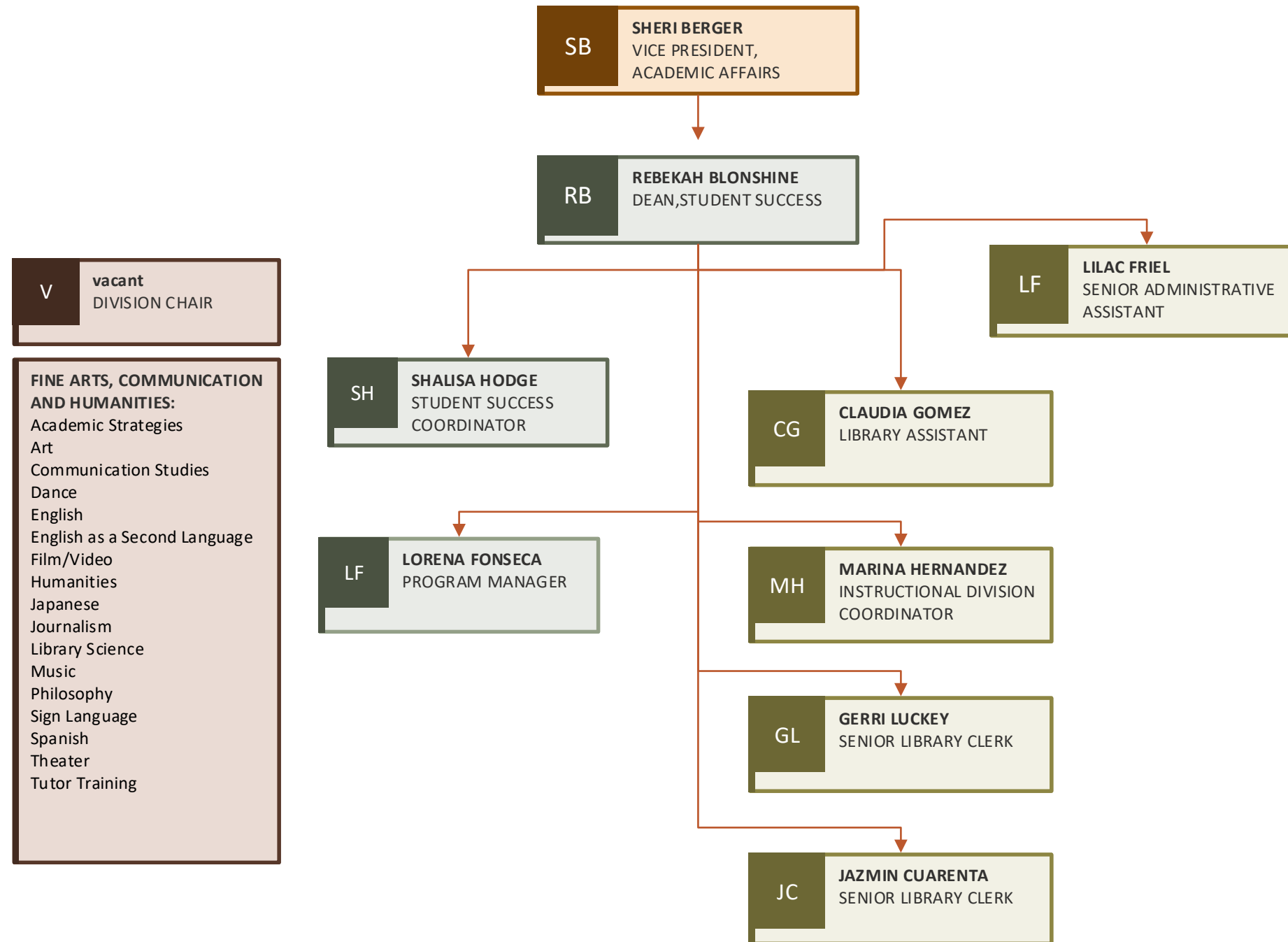
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
College Corps
310-900-1600 x 2273



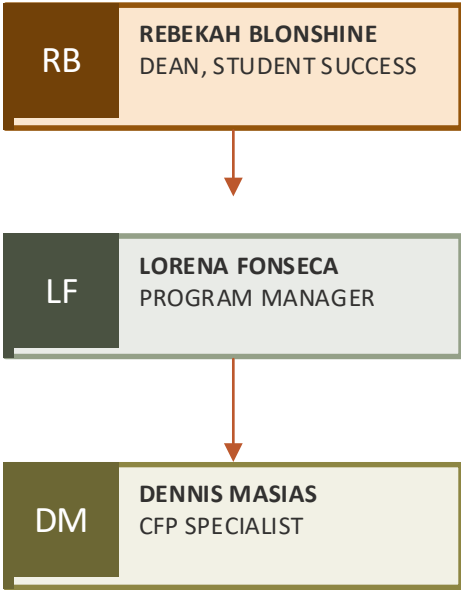
CCCD COMPTON COLLEGE 2024-2025
 Organizational Structure
 Child Development Center
 310-900-1600 x 2780



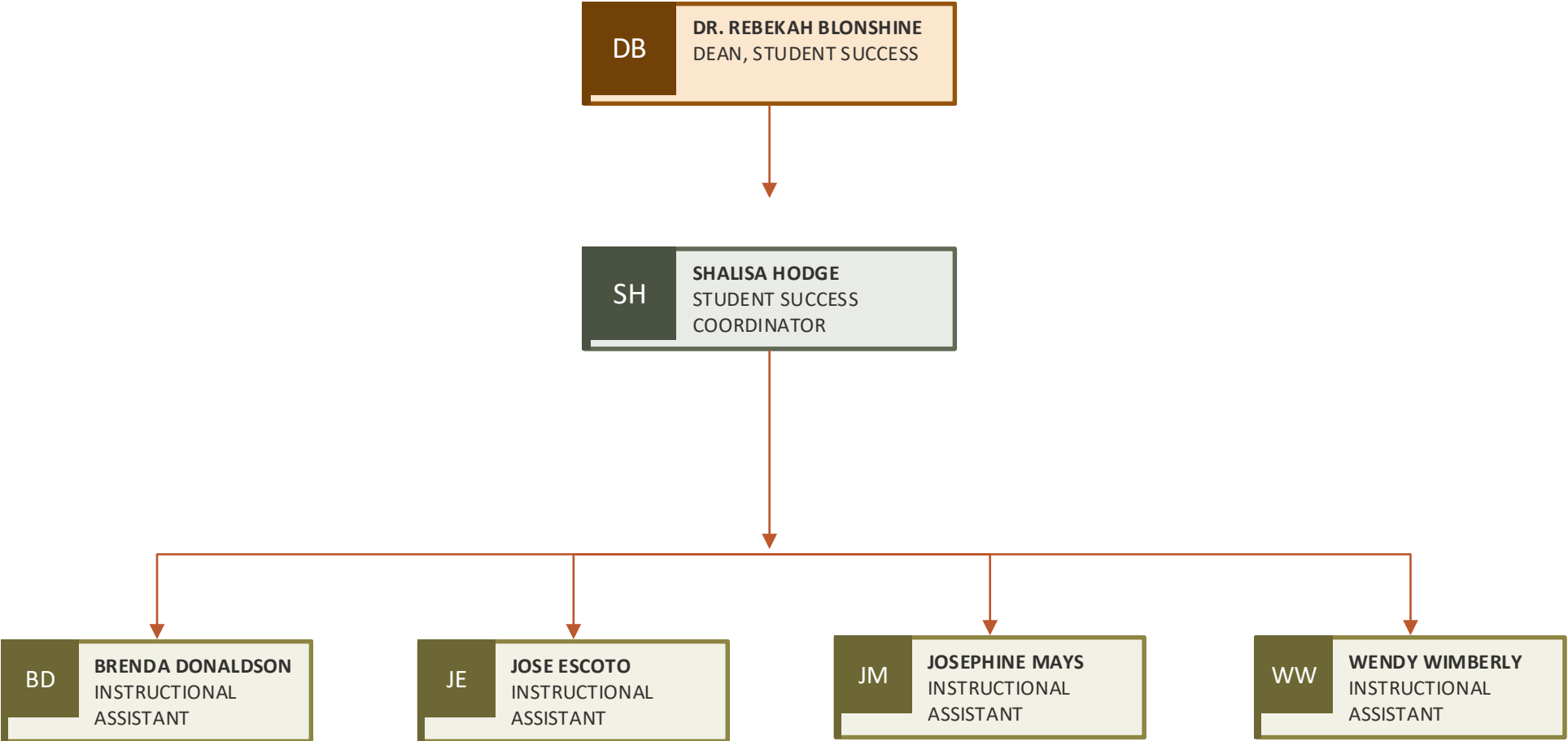
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Guided Pathways Divisions:
Fine Arts, Communications, and Humanities
310-900-1600 x 2136



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
MESA Program
310-900-1600 x 2235



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Student Success Center
310-900-1600 x 2535



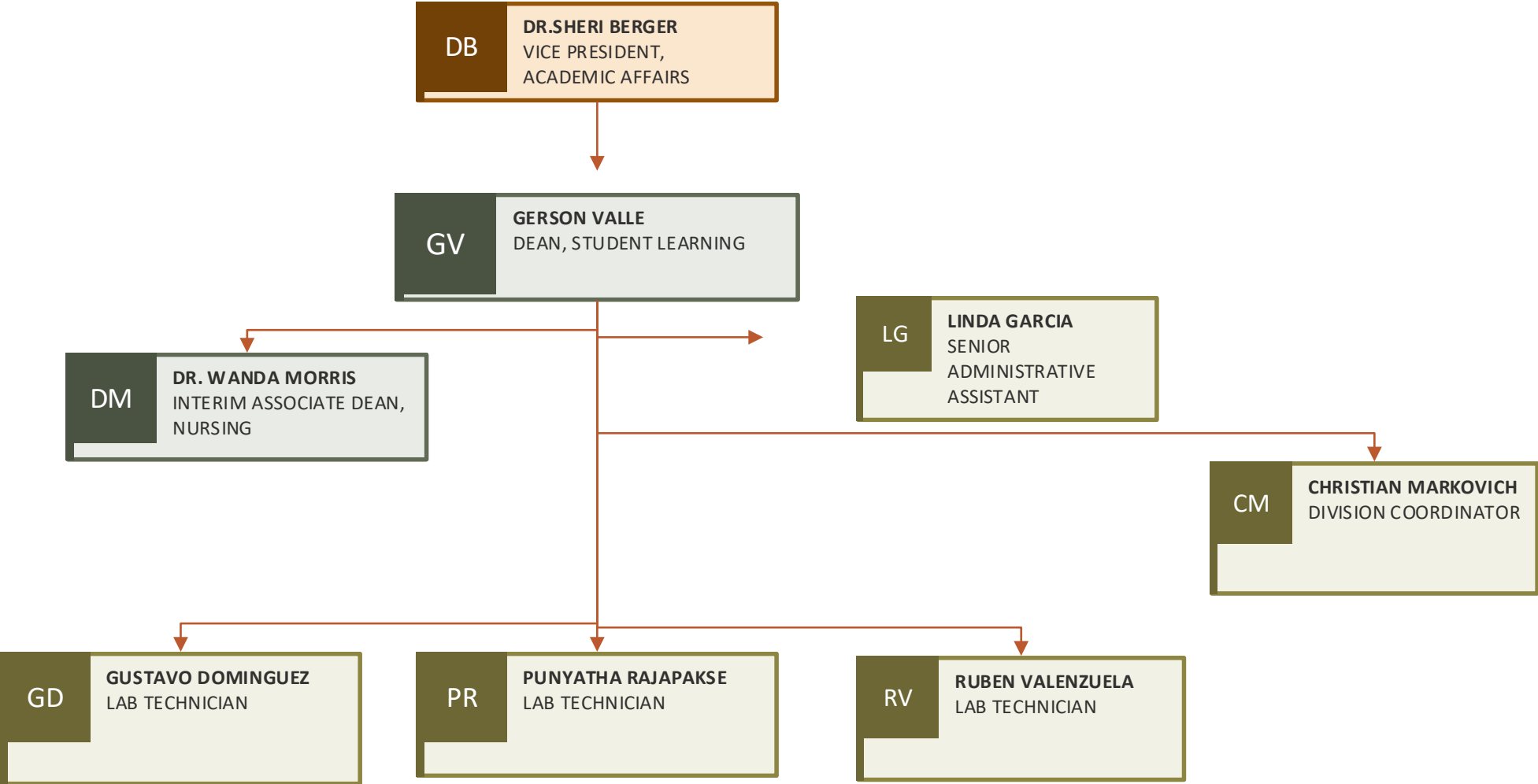
CCCD COMPTON COLLEGE 2024-2025
 Organizational Structure
 Guided Pathways Divisions:
 Health and Public Services and Science
 Technology Engineering and Math
 310-900-1600 x 2701

DE
 DR. ROZA EKIMYAN
 DIVISION CHAIR

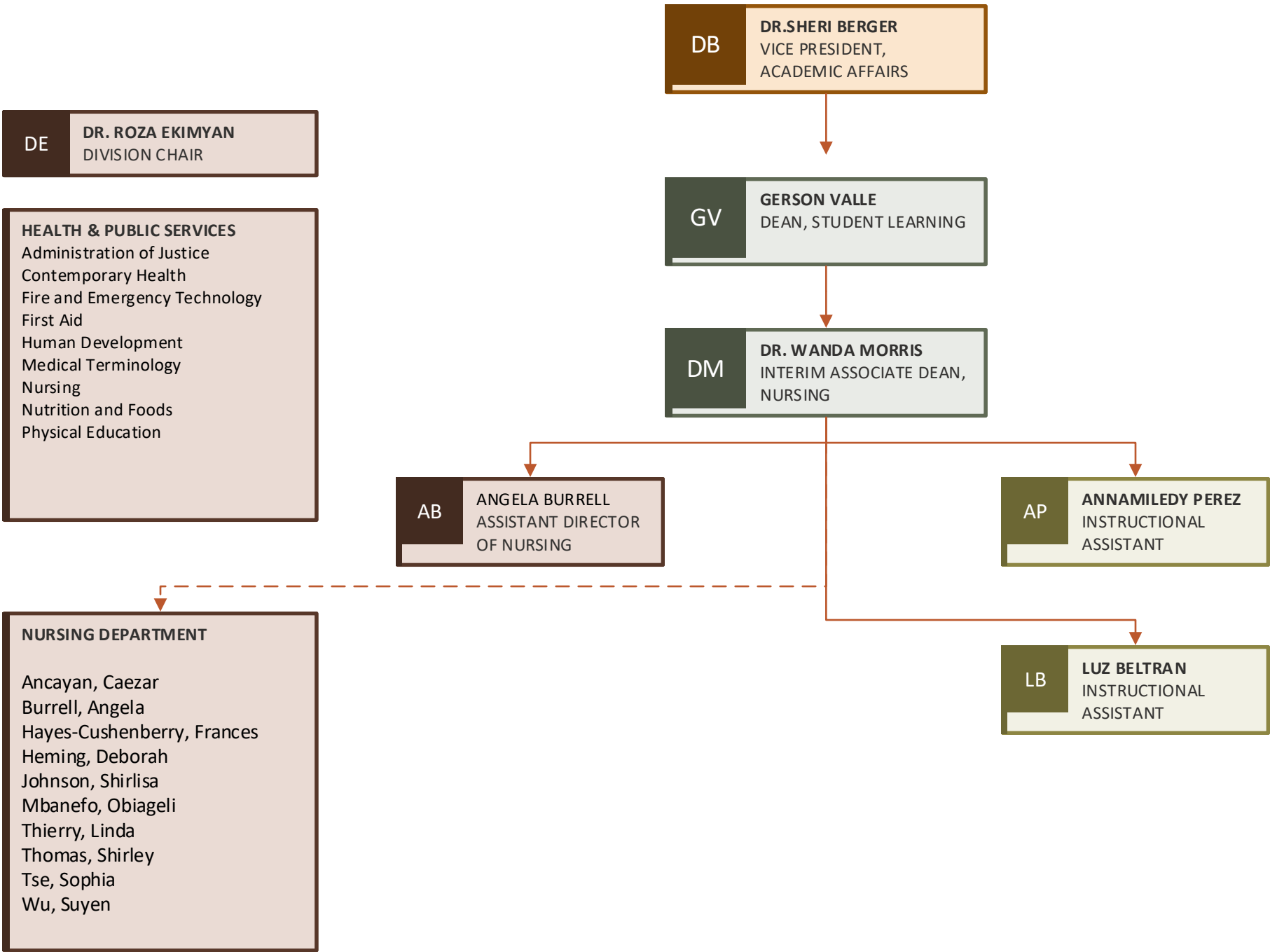
- HEALTH & PUBLIC SERVICES
 Administration of Justice
 Contemporary Health
 Fire and Emergency
 Technology
 First Aid
 Human Development
 Medical Terminology
 Nursing
 Nutrition and Foods
 Physical Education

DV
 DR.JOSE VILLALOBOS
 DIVISION CHAIR

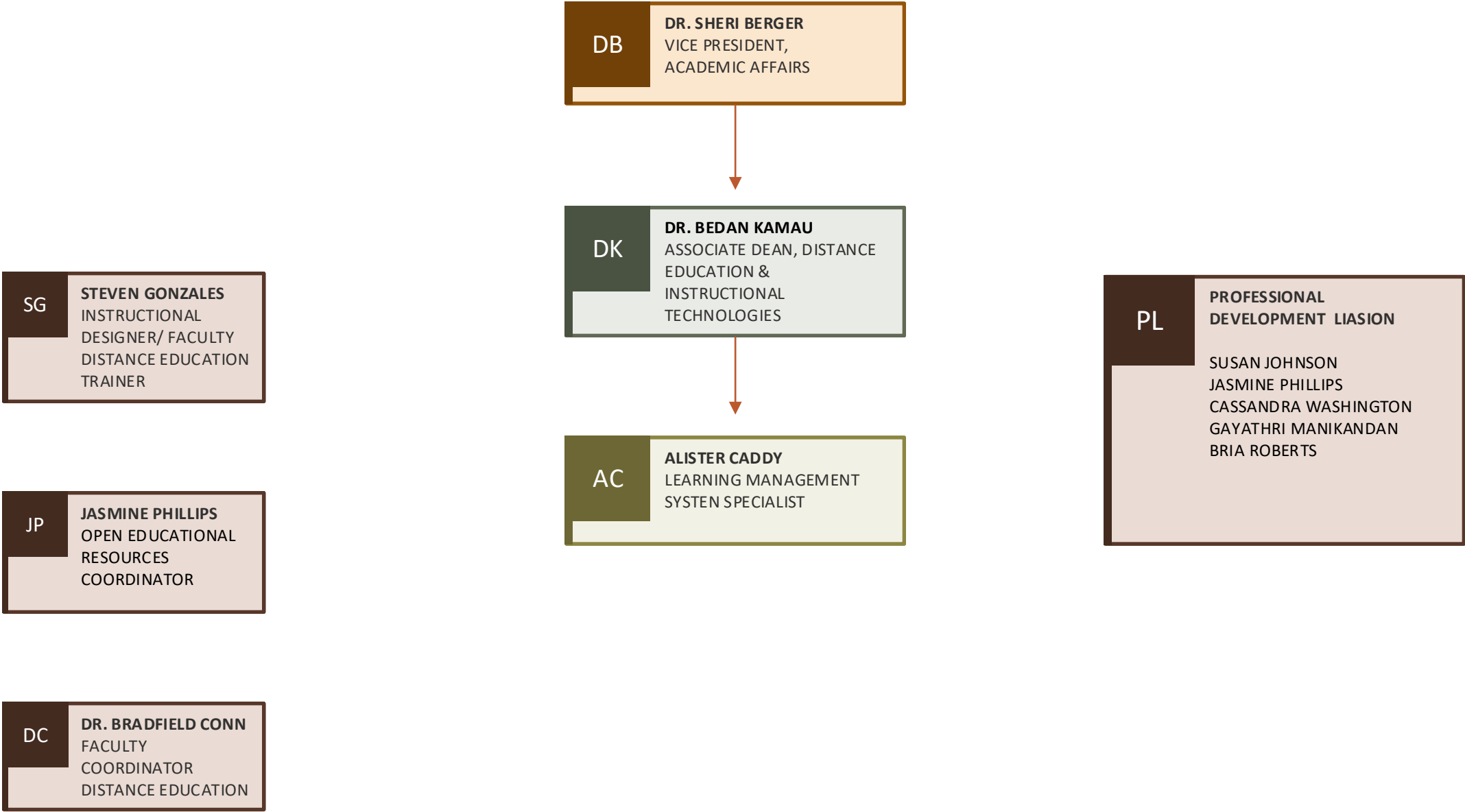
- SCIENCE, TECHNOLOGY,
 ENGINEERING AND MATH
 (STEM)
 Anatomy
 Astronomy
 Biology
 Biotechnology
 Chemistry
 Computer Science
 Engineering
 Geography
 Geology
 Mathematics
 Microbiology
 Physical Sciences
 Physics
 Physiology



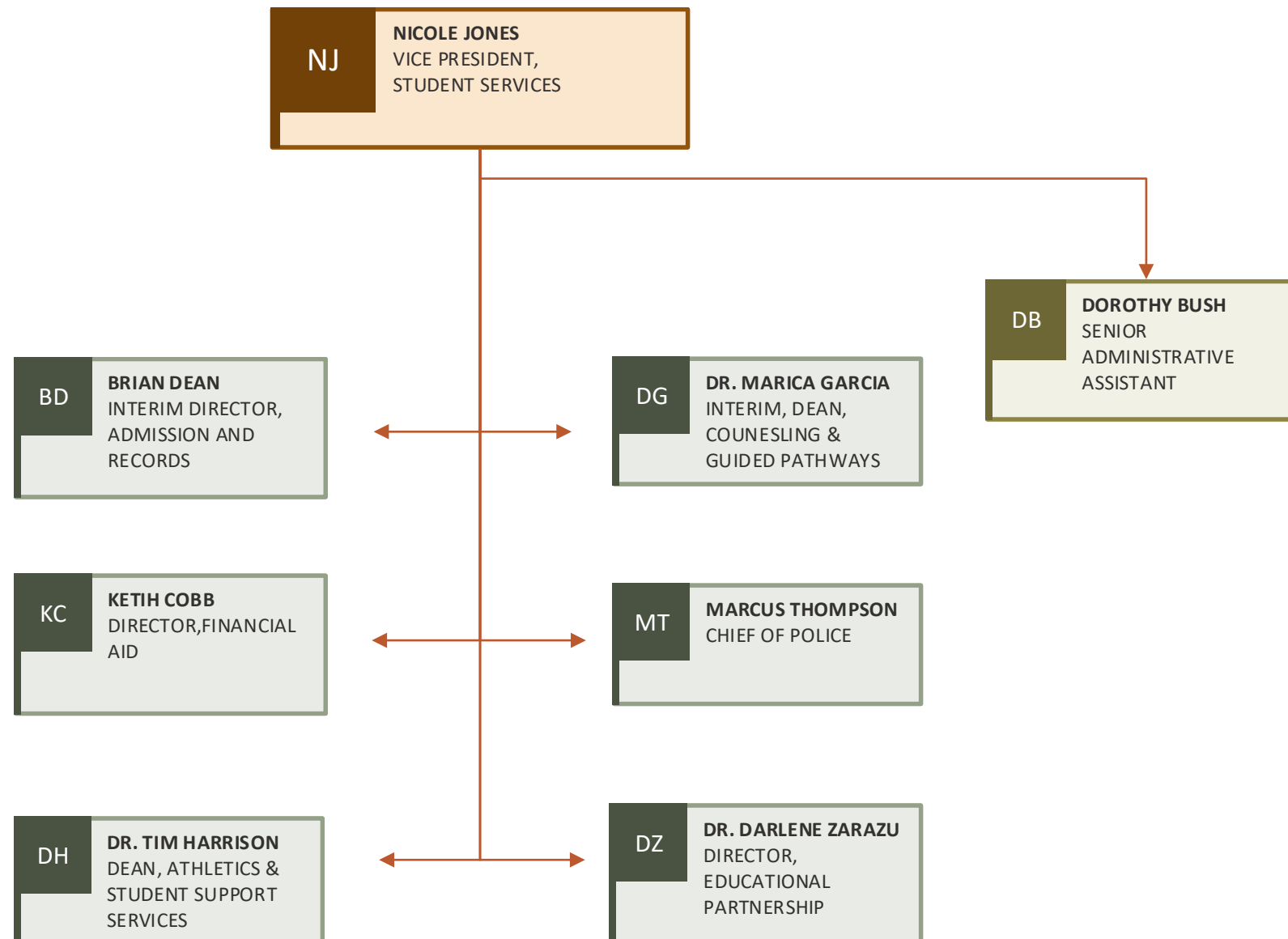
CCCD COMPTON COLLEGE 2024-2025
 Organizational Structure
 Guided Pathways Divisions:
 Health and Public Services and Science
 Technology Engineering and Math
 310-900-1600 x 2701



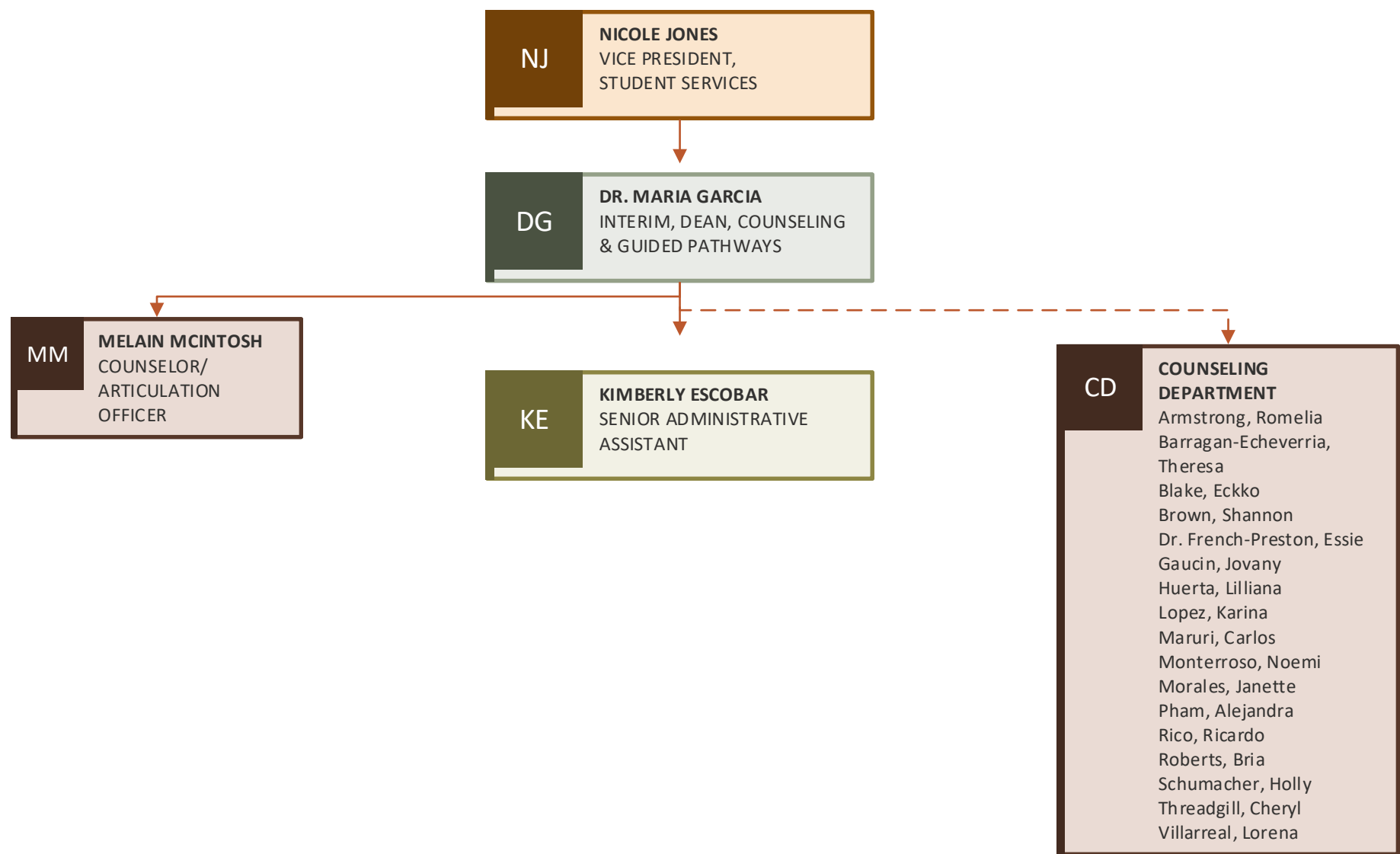
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Academic Affairs - Distance Education
310-900-1600 x 2264



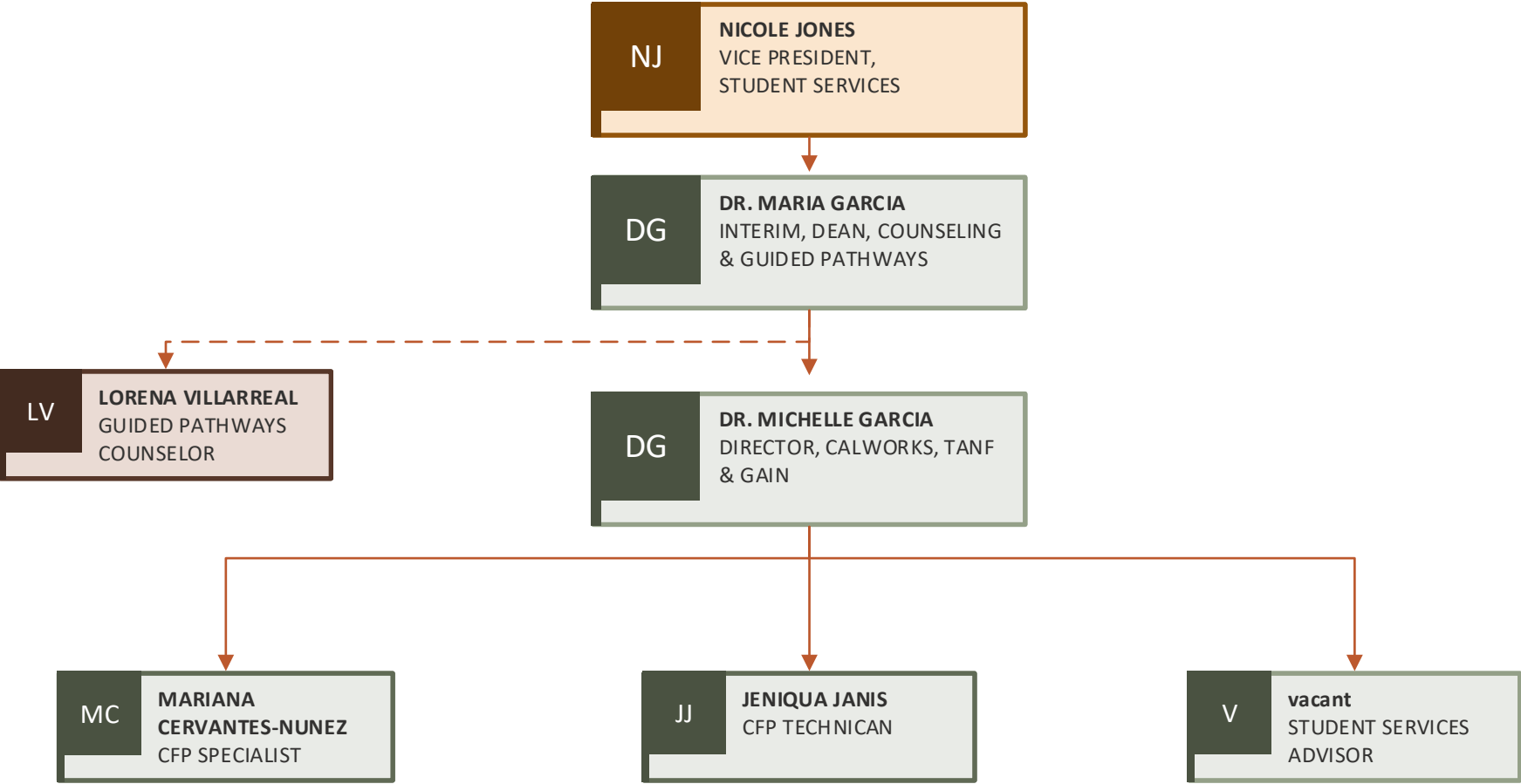
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Student Services
310-900-1600 x 2024



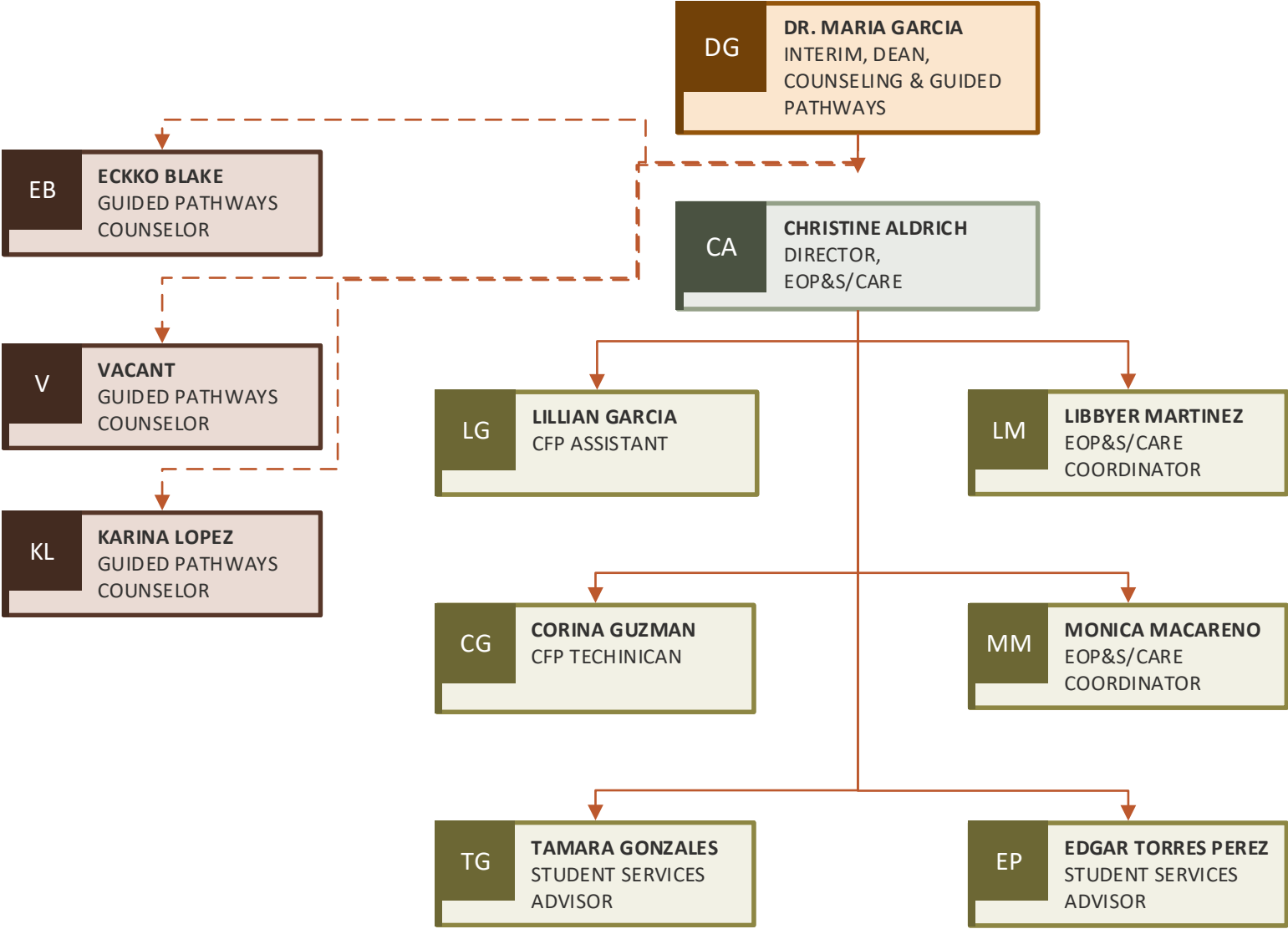
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Counseling & Guided Pathways
310-900-1600 x 2076



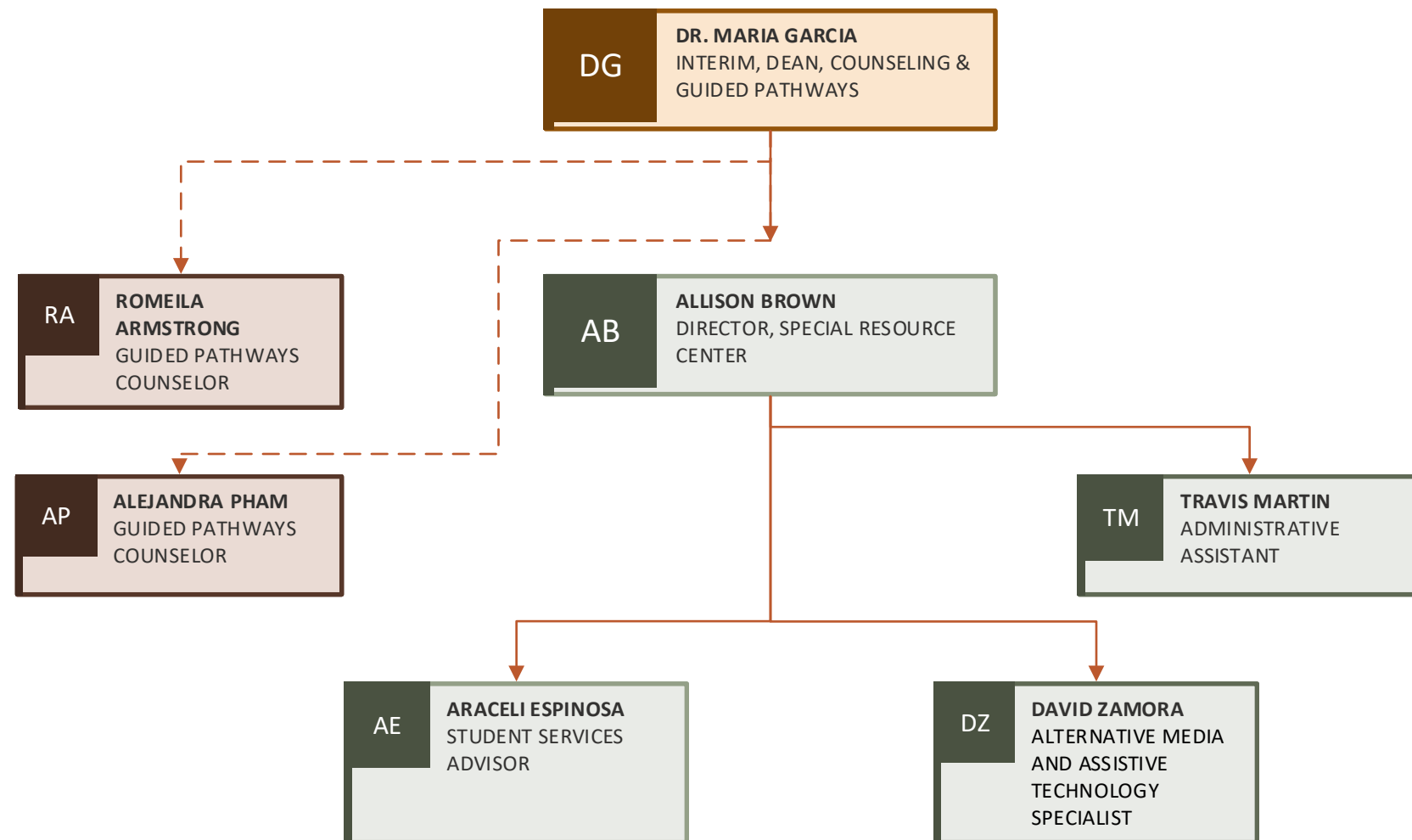
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
CalWORKs, TANF & GAIN
310-900-1600 x 2072



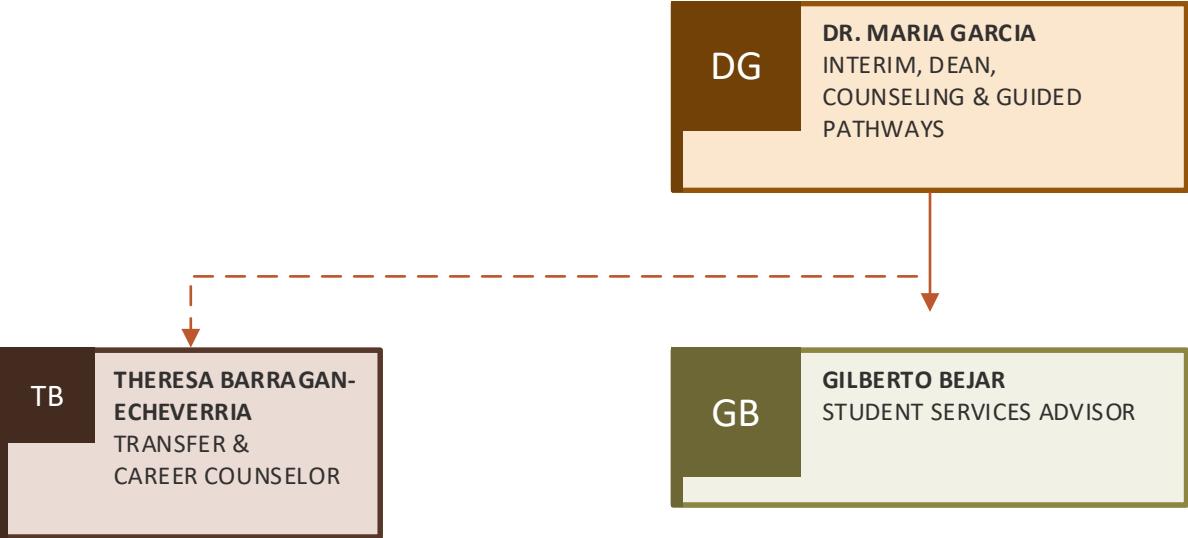
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
EOPS & CARE/NextUP
310-900-1600 x 2912



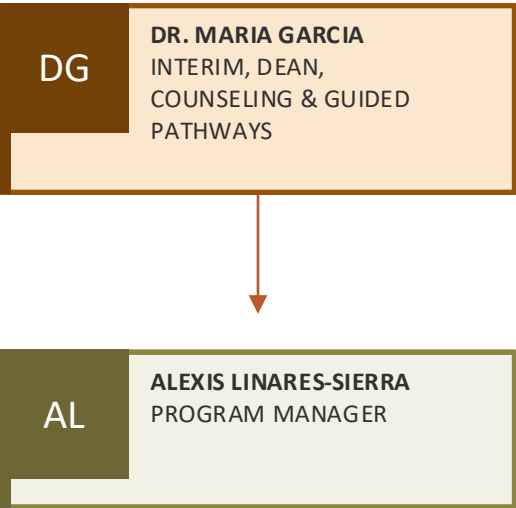
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Special Resource Center
310-900-1600 x 2402



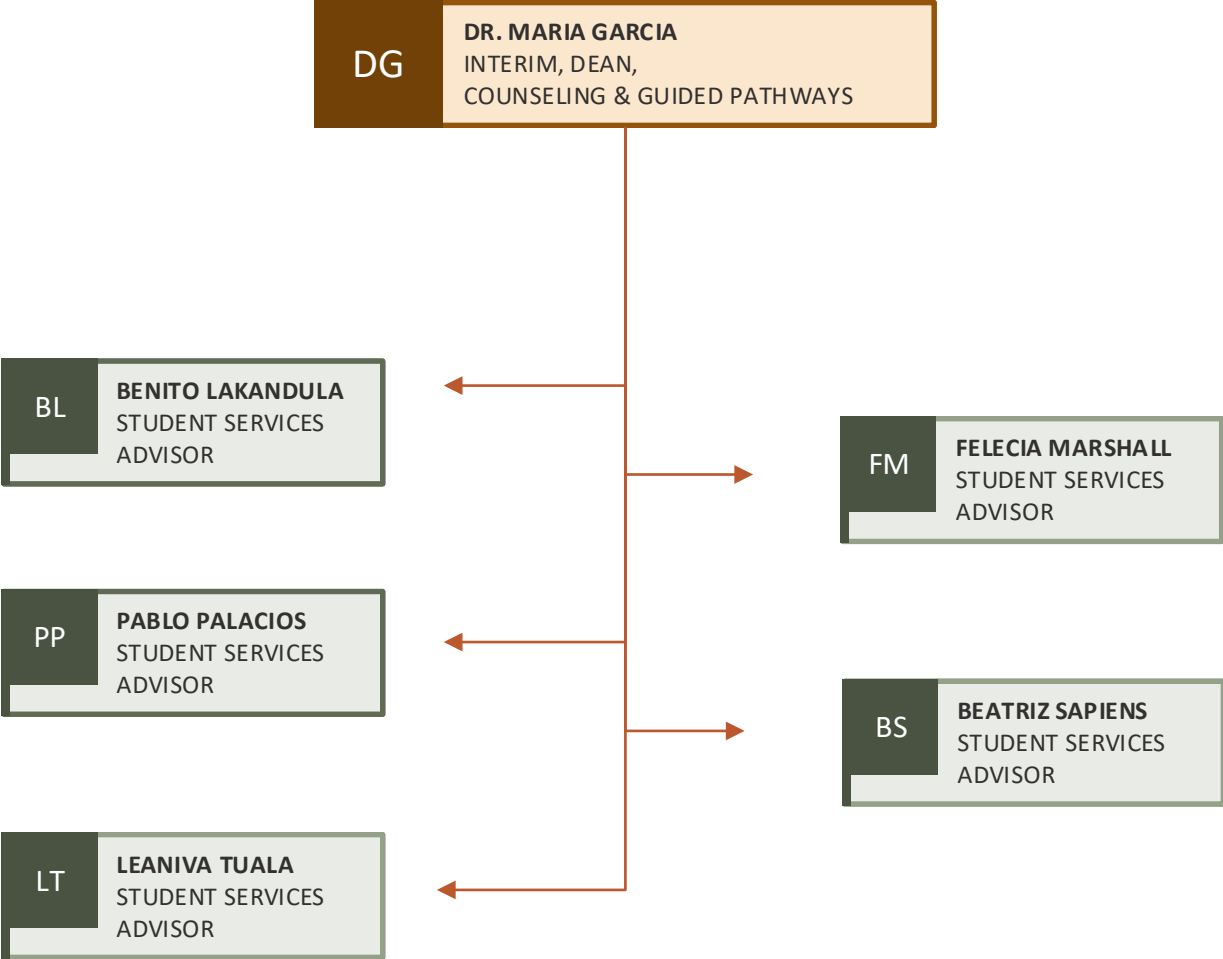
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Transfer & Career Center
310-900-1600 x 2760



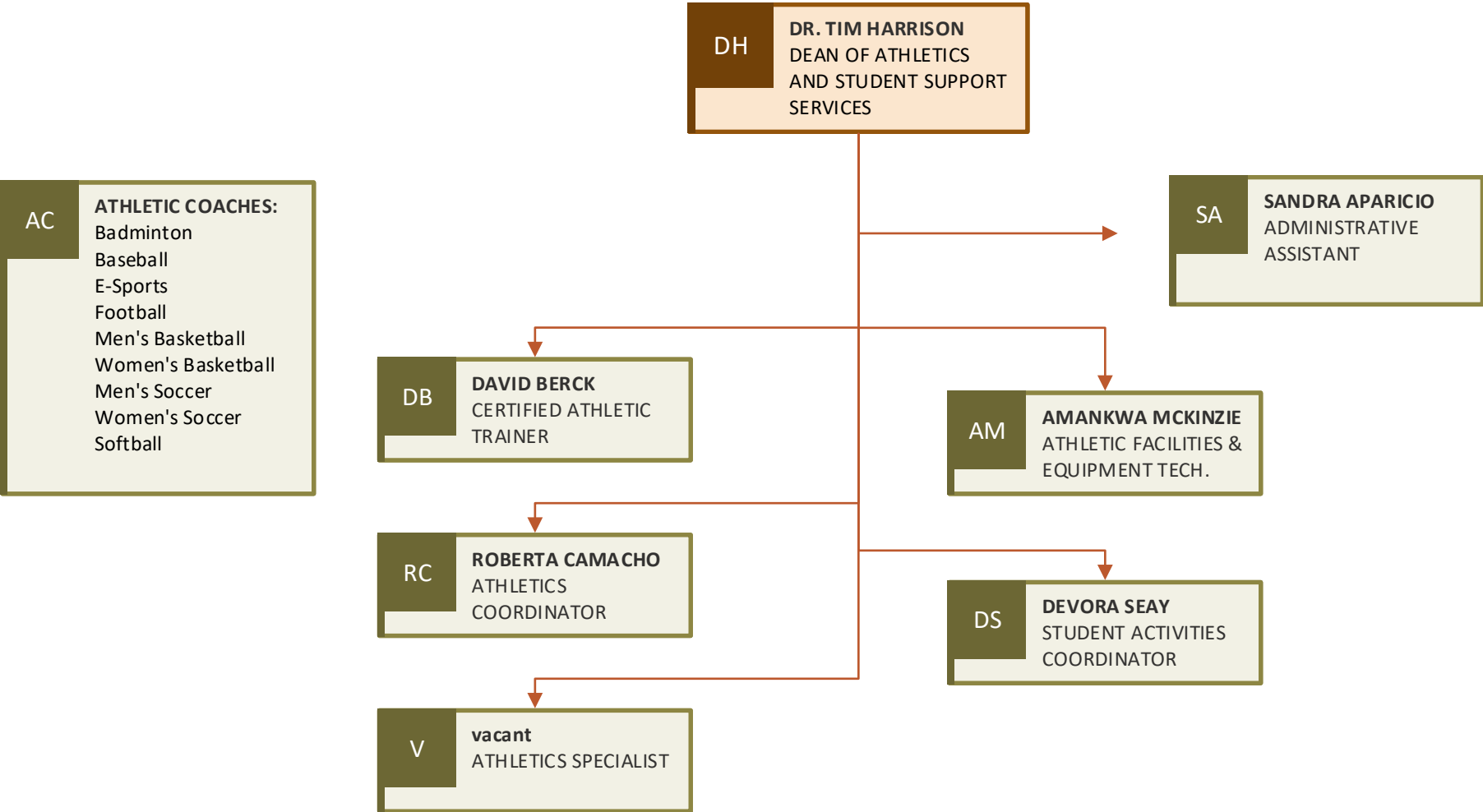
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Transfer & Career Center
310-900-1600 x 2760



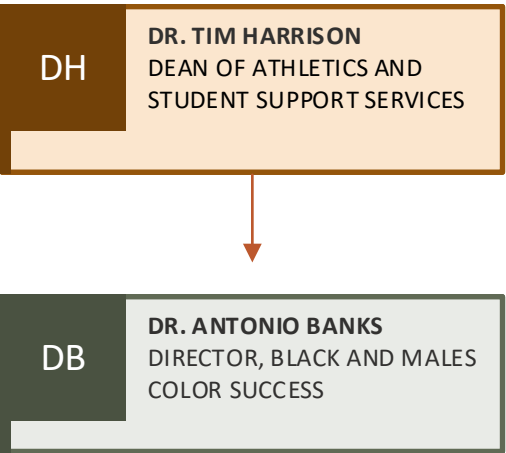
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Welcome Center
310-900-1600 x 2765



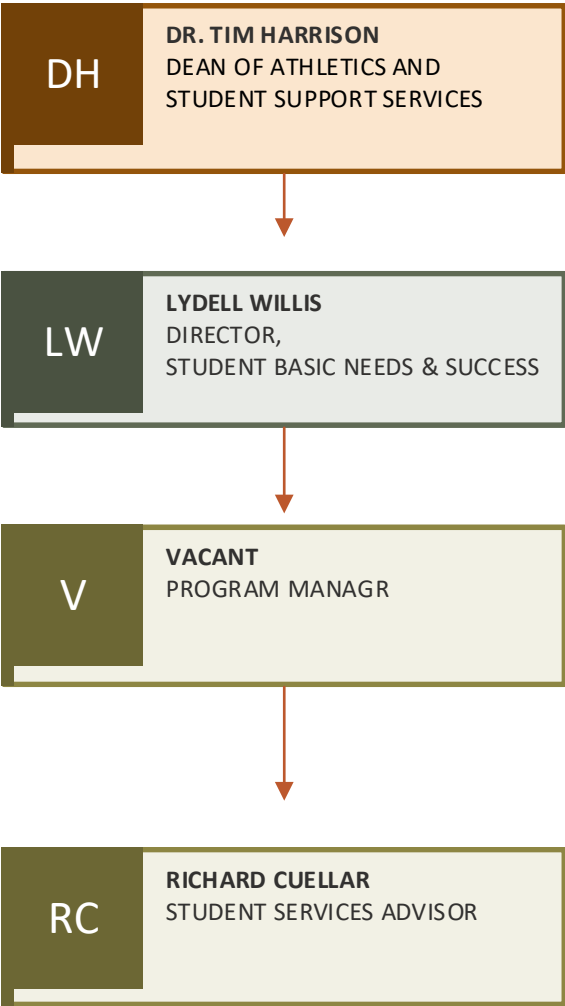
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Athletics & Student Support Services
310-900-1600 x 2800



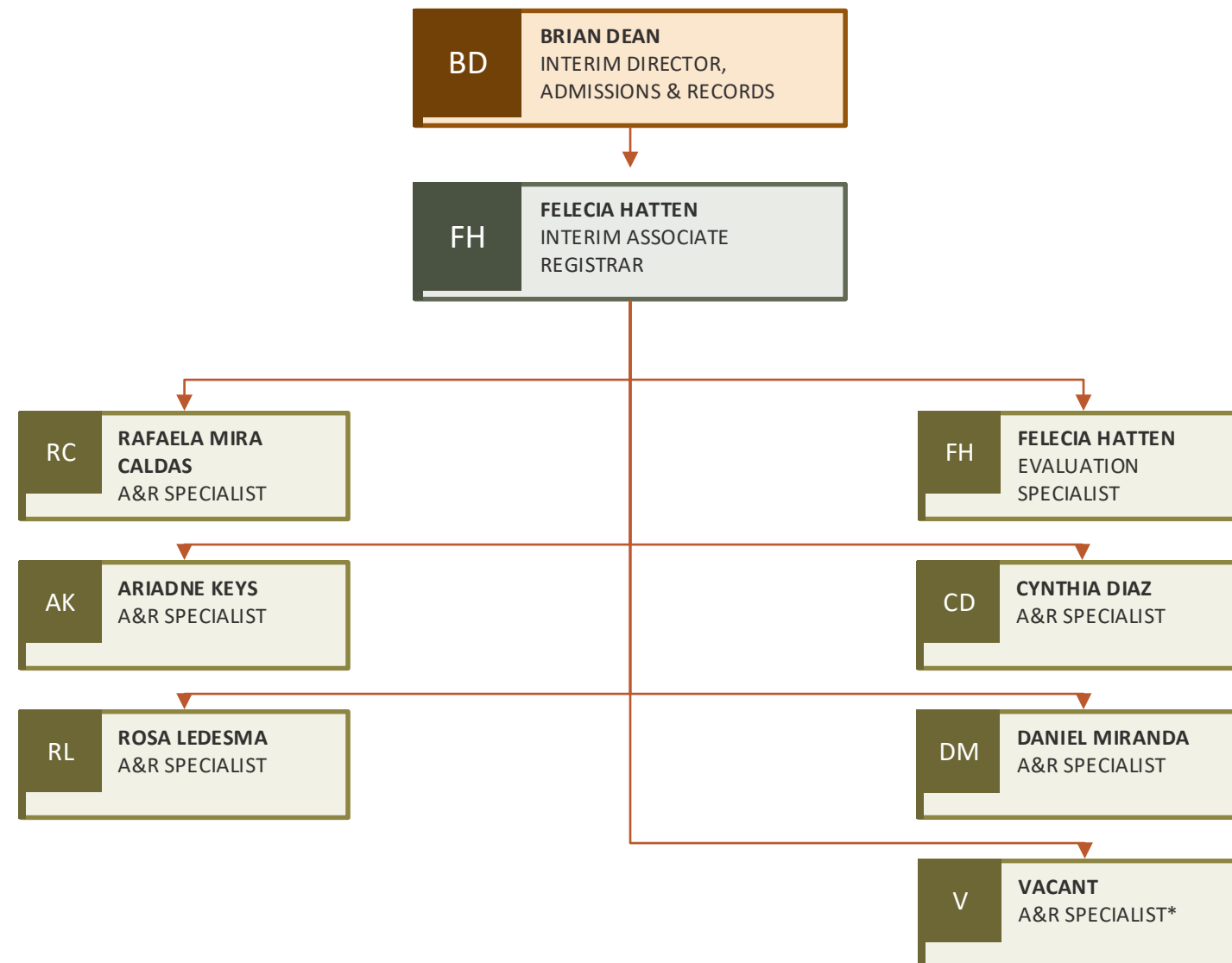
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Black and Males of Color Success
310-900-1600 x 2031



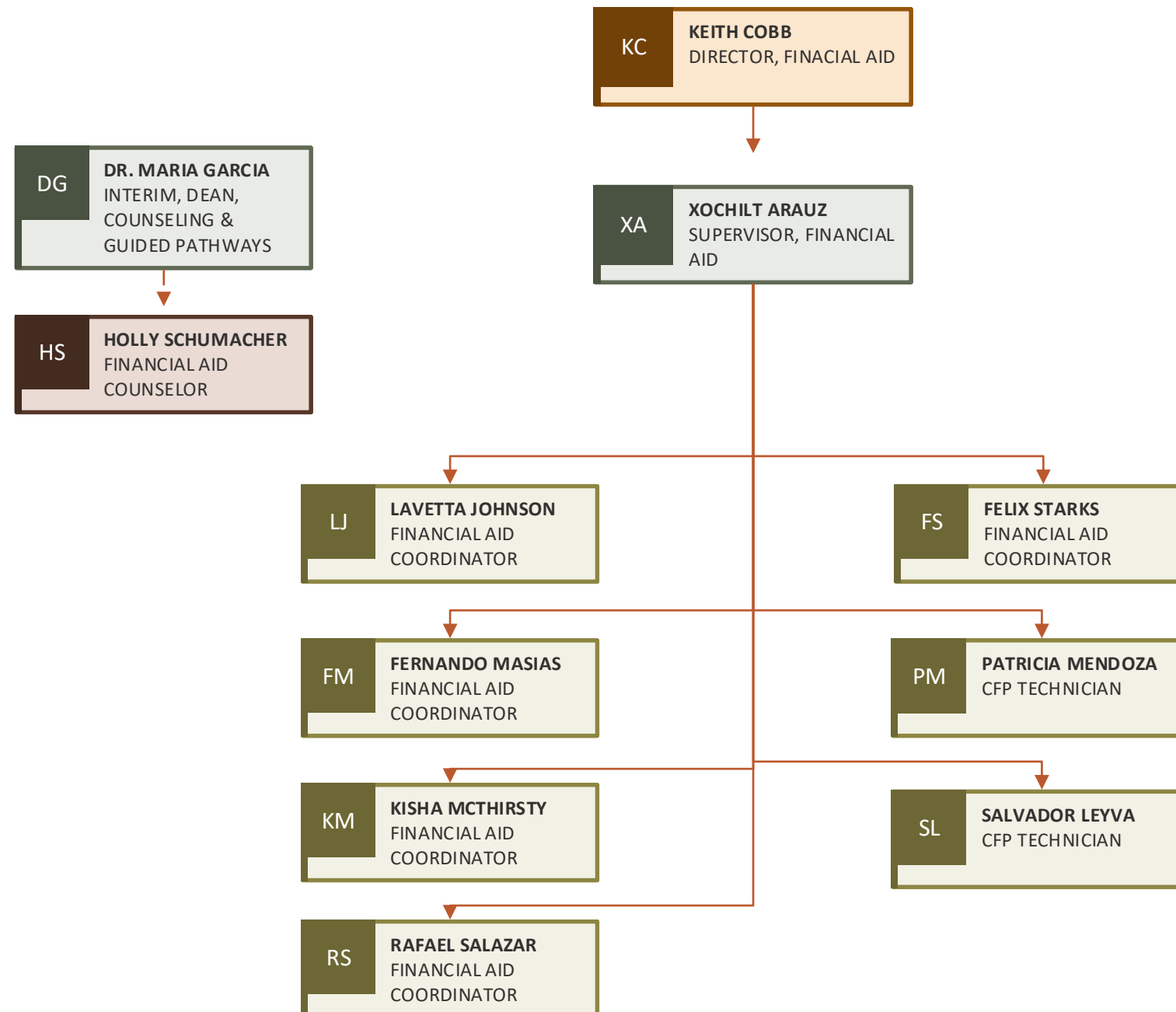
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Student Basic Needs and Success
310-900-1600 x 2535



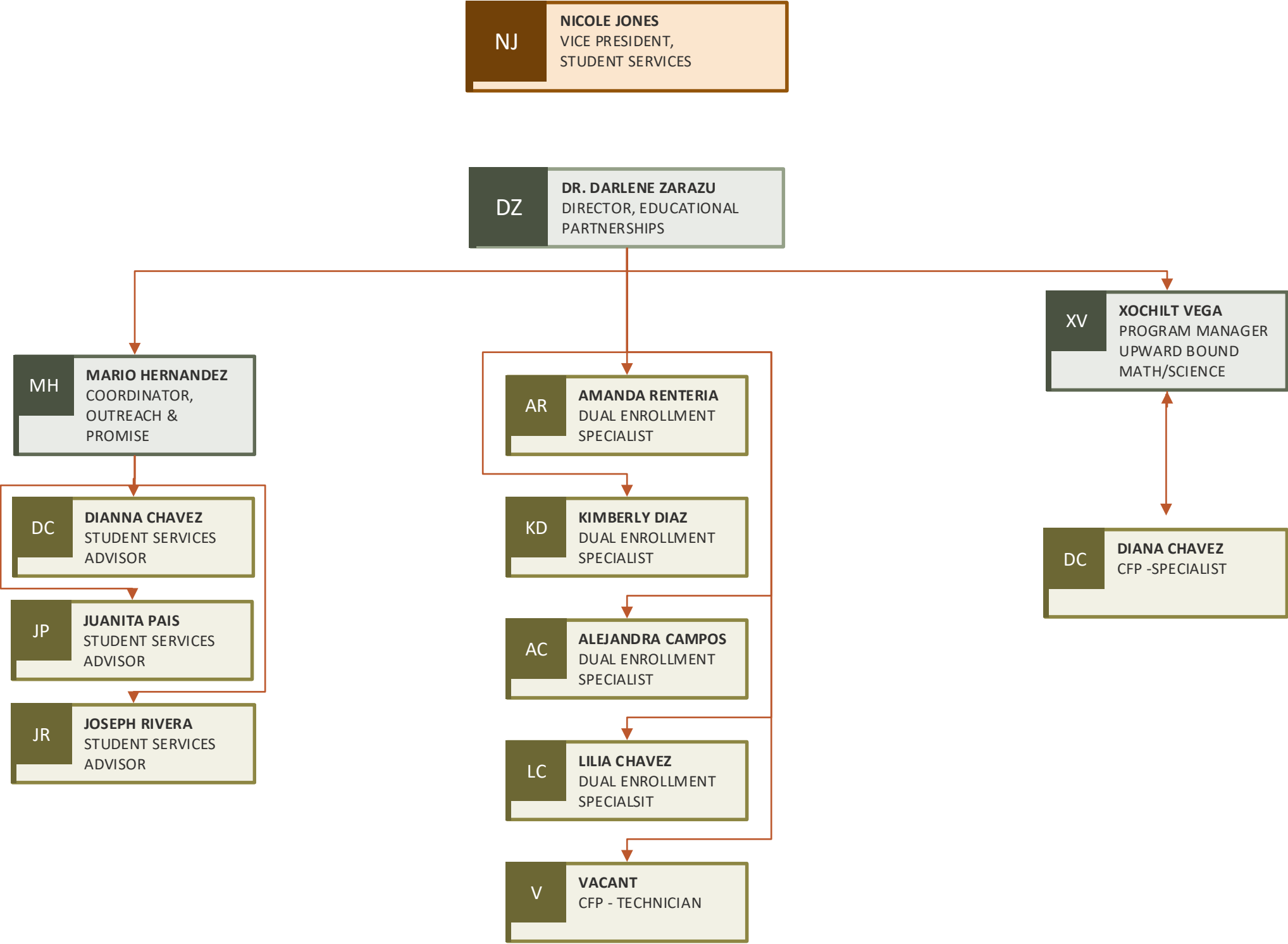
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Admissions and Records
310-900-1600 x 2050



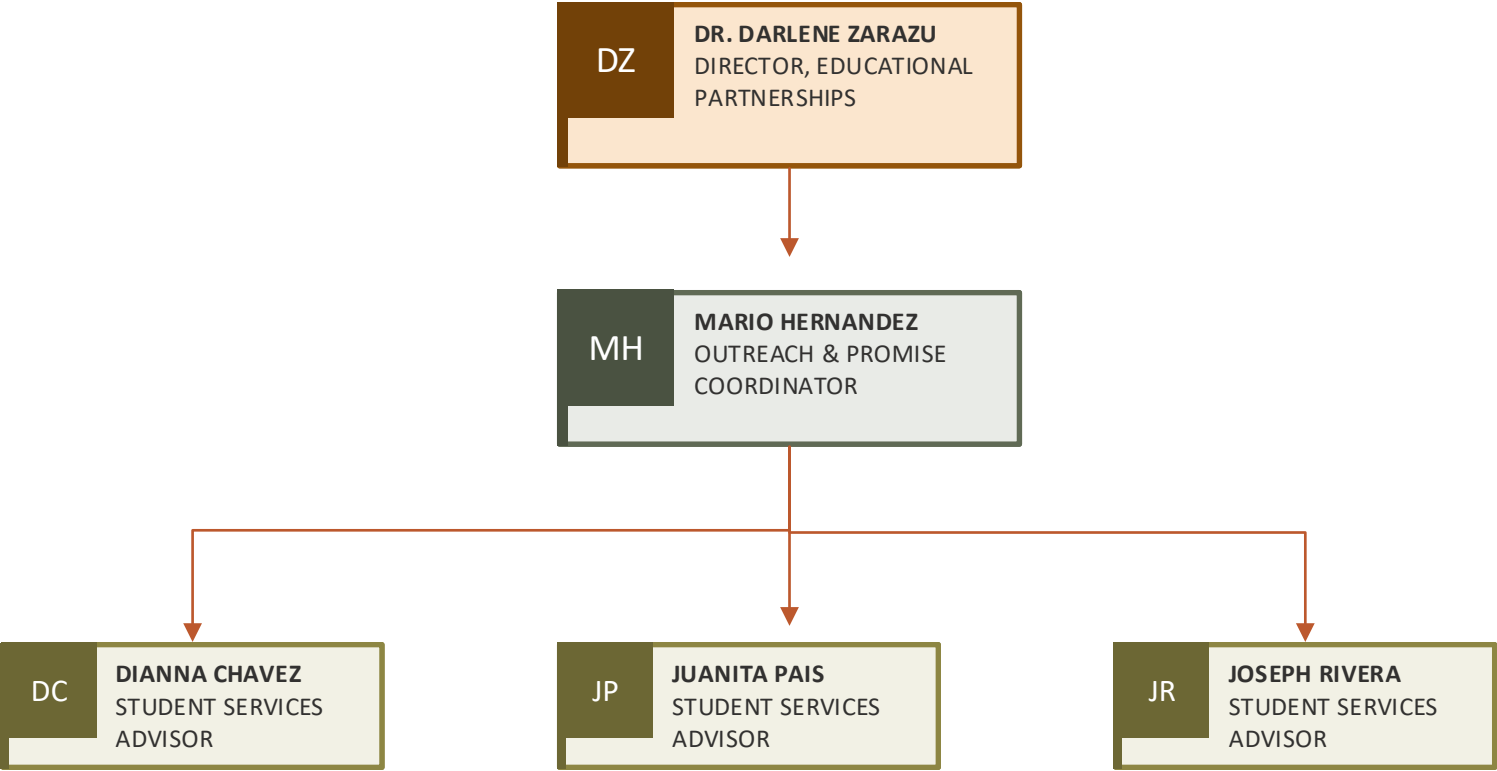
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Financial Aid
310-900-1600 x 2935



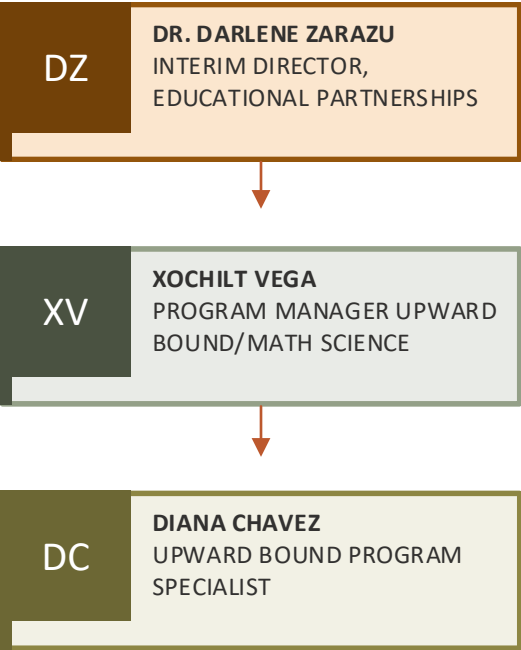
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Educational Partnerships
310-900-1600 x 2763



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Outreach & Promise



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Upward Bound Math & Science
310-900-1600 x 2125



CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Police Services
310-900-1600 x 2790 (non emergency)
310-900-1600 x 2999 (emergency)

