

COMPTON COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET **Fiscal Year 2018-2019**



**Compton Community College District
2018-2019 Tentative Budget**

Submitted by:

Dr. Keith Curry
President/Chief Executive Officer

To the:

Compton Community College District
Board of Trustees

June 13, 2018



Compton Community College District Table of Contents

Tentative Budget-FY 2019

Provost/Chief Executive Officer's Message	i
General Information	
2018-2019 Budget Assumptions	1
Financial Information	
General Fund – Unrestricted.....	3
General Fund – Restricted.....	7
Line of Credit Fund	11
Compton Recovery Fund	13
Child Development Fund	15
Capital Outlay Fund	17
General Obligation Bond Fund Series 2012C.....	19
General Obligation Bond Fund Series 2013D.....	21
Workers' Compensation Self Insurance Fund.....	23
Property & Liability Self Insurance Fund	24
Student Financial Aid Fund	25



June 13, 2018

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

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KEITH CURRY, Ed.D.
President/CEO

The Compton Community College District's proposed Tentative Budget for the 2018-2019 fiscal year is submitted for your review and approval. The 2018-2019 Compton District Tentative Budget is a tentative fiscal plan, as the State of California has not finalized its 2018-2019 revenue allocations for community colleges.

For the 2018-2019 fiscal year, we anticipate that Compton College will be funded for 6,060 Full-Time Equivalent Students (FTES). The 2018-2019 Compton District Tentative Budget includes a Cost of Living Adjustment (COLA) of 2.51%, filling twelve faculty positions, one classified position, and one management position. In addition, the 2018-2019 Compton District Tentative Budget includes the following expenses to address Compton District's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$250,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$200,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,181,841.

The 2018-2019 Compton District Tentative Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200. In recognition of future Compton District financial commitments, the 2018-2019 Tentative Budget reserve includes the following financial commitments: the projected remaining balance owed for the Compton College Enterprise Resource Planning System of \$2,000,000; \$200,000 for funding of the Compton District Personnel Commission; and a one-time augmentation for equipment for the proposed Compton College Fire Academy of \$350,000.

Any recommended modifications to the budget will be communicated to you at the September 11, 2018, Board meeting with the presentation of the 2018-2019 Compton District Final Budget.

Sincerely,

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

Keith Curry
President/CEO



Compton Community College District 2018-2019 Tentative Budget Assumptions

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

I. Organization

The 2018-2019 Compton Community College District Tentative Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, Governor's Proposed Budget and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$10,508,400**
- B. Estimated revenue including state and local sources: **\$38,307,500**
- C. Budget the General State Apportionment based on generation of 6,060 FTES.
- D. Offering 1,612 sections for the 2018-2019 year.
- E. Cost of Living Adjustment (COLA) increase: 2.51%
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$550,000**
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 18.062% and State Teachers Employee Retirement System (STRS) at 16.28%.
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
 - 1. American Sign Language
 - 2. Automotive Technology
 - 3. Counselor/Learning Disabilities Specialist
 - 4. Cosmetology
 - 5. English
 - 6. Guided Pathway Counselor – CalWorks (Restricted Fund)
 - 7. Kinesiology/Women's Softball Coach
 - 8. Librarian
 - 9. Machine Tool Technology
 - 10. Mathematics
 - 11. Nursing (2-positions)
- J. Budget to fill the following full-time classified position:
 - 1. Academic Affairs Analyst (Unrestricted Fund/Restricted Fund)
- K. Budget to fill the following full-time management position:
 - 1. Police Department – Lieutenant
 - 2. Police Department – Sergeant
 - 3. Dean of Counseling and Guided Pathways (Unrestricted Fund/Restricted Fund)



Compton Community College District 2018-2019 Tentative Budget Assumptions

- L. Budget for the following one-time Augmentations/Enhancements (\$200,000):
 - 1. Enrollment Management Plan (\$100,000)
 - 2. Budget Augmentations and Enhancements (\$100,000)
- M. Budget for Line of Credit debt expense (\$1,181,841).
- N. Budget for the Police Services Contract with El Camino Community College District (\$1,500,000), includes personnel cost, benefits, overtime, as well as, other services and supplies.
- O. Budget for the Compton Community College District Board of Trustees Elections (\$200,000).
- P. Budget for Other Postemployment Benefit (OPEB) contribution of \$250,000.
- Q. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.
- R. Reserve the following expenditures from the ending balance (\$2,550,000):
 - 1. Compton College Enterprise Resource Planning System (\$2,000,000)
 - 2. Compton Community College District Personnel Commission (\$200,000)
 - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- S. Budget for an inter-fund transfer out:
 - 1. Transfer \$400,000 to the Property & Liability Fund to pay cost of property and liability insurance.

Supported by the Consultative Council on Monday, April 23, 2018

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
	BEGINNING BALANCE JULY 1	11,635,437	10,508,400	10,508,400
	ADJUSTMENT	(123,751)	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>11,511,686</u>	<u>10,508,400</u>	<u>10,508,400</u>
 <u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>
 <u>STATE REVENUE</u>				
8610	Principal Apportionment	23,034,640	25,269,475	24,740,000
8610	Full Time Faculty Apportionment		-	
8606	Part-Time Faculty Apportionment	160,850	170,000	170,000
8612	Prior Year Apportionment Correction	153,536	-	-
8613	Estimated Apportionment Receivable			
8614	Enrollment Fee Administration	87,479	85,000	80,000
8620	General Categorical Programs	-	4,500	-
8630	Education Protection Account Funds	5,009,636	5,021,000	4,900,000
8670	State Tax Subventions	26,817	27,000	27,000
8680	Lottery Funds	1,006,983	994,493	1,200,000
8682	State Mandated Costs	558,062	-	-
8690	On behalf contribution to STRS	1,060,221	-	
8690	Other State Revenue	11,901	820,800	188,000
8691	Mandated Block Grant	<u>169,680</u>	<u>140,000</u>	<u>140,000</u>
Total State Revenue		31,279,805	32,532,268	31,445,000

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
	<u>LOCAL REVENUE</u>			
8810	Educational Revenue Augmentation			
8811	District Taxes - Secured Roll	4,123,769	3,800,000	4,232,000
8812	District Taxes - Supplemental	124,232	100,000	120,000
8813	District Taxes - Unsecured Roll	51,702	50,000	50,000
8816	District Taxes - Prior Years	83,702	50,000	75,000
8819	Redevelopment Agency Funds	698,566	600,000	555,000
8830	Contract Services	17,506	26,000	15,000
8850	Rentals and Leases	27,184	14,550	28,000
8860	Interest and Investment Income	157,092	108,000	125,000
8874	Enrollment Fees (net of BFAP)	801,046	900,000	1,300,000
8879	Transcript Fees	10,955	6,800	7,500
8880	Non-Resident Tuition	44,457	98,200	10,000
8885	Non-Resident Tuition-Out of Country	11,508	136,000	-
8890	Other Local Revenues	314,743	330,000	320,000
8893	Miscellaneous Income	-	-	25,000
Total Local Revenue		<u>6,466,462</u>	<u>6,219,550</u>	<u>6,862,500</u>
TOTAL REVENUE - ALL SOURCES		<u>37,746,267</u>	<u>38,751,818</u>	<u>38,307,500</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>49,257,953</u>	<u>49,260,218</u>	<u>48,815,900</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,849,152	7,363,940	7,358,560
1200	Regular Schedule, Non-Teaching	2,785,562	2,824,540	2,955,670
1300	Other Schedule, Teaching	4,070,290	4,380,090	3,535,220
1400	Other Schedule, Non-Teaching	332,137	406,100	282,550
Total Academic Salaries		<u>14,037,141</u>	<u>14,974,670</u>	<u>14,132,000</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,198,646	5,532,185	5,685,420
2200	Instructional Aides, Regular	586,805	658,100	666,200
2300	Student Help, Hourly and Overtime	634,143	733,380	624,980
2400	Instructional Aides, Other	144,392	118,340	118,500
Total Classified Salaries		<u>6,563,986</u>	<u>7,042,005</u>	<u>7,095,100</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	3,084,944	2,357,770	2,385,080
3200	Public Employees' Retirement	1,148,684	954,080	1,344,180
3300	Social Security - OASDI/Medicare	724,191	769,470	753,150
3400	Health and Welfare - Medical	3,224,718	3,094,840	2,903,600
3500	Unemployment Insurance	23,029	10,880	11,390
3600	Workers' Compensation Insurance	773,742	798,220	749,360
3700	Cash in Lieu of Insurance	226,637	122,230	275,000
3800	Other Benefits	-	-	-
3900	Retiree Benefits	48,080	42,500	70,000
Total Staff Benefits		<u>9,254,025</u>	<u>8,149,990</u>	<u>8,491,760</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Textbooks and Other	494	100,440	-
4300	Instructional Supplies	6,943	234,843	301,510
4400	Repairs and Supplies	43,309	79,830	80,380
4500-4700	Non-Instructional Supplies/Other	462,198	568,960	564,420
Total Books, Supplies and Materials		<u>512,944</u>	<u>984,073</u>	<u>946,310</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,905,096	1,892,070	1,903,710
5200	Travel, Conference and Training	144,271	246,070	255,580
5300	Dues and Memberships	47,181	59,320	55,080
5400	Insurance	104,295	103,300	103,300
5500	Utilities and Housekeeping Services	1,075,305	1,166,140	1,197,440
5600	Contracts, Rentals, and Repairs	939,975	1,034,730	1,085,927
5700	Legal, Elections, and Audit Expense	236,007	297,880	335,430
5800	Other Services, Postage, Advertising	649,222	723,930	1,010,945
5900	Miscellaneous	5,346	76,810	72,930
Total Contract Services and Operating Expenses		<u>5,106,698</u>	<u>5,600,250</u>	<u>6,020,342</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	306,501	93,700	18,500
6200	Building and Improvements	5,088	-	-
6300	Library Books	137,840	49,130	49,130
6400	Equipment	192,675	198,150	281,010
Total Capital Outlay		<u>642,104</u>	<u>340,980</u>	<u>348,640</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,869,315	1,181,850	1,181,850
7300	Interfund Transfer	696,280	400,000	400,000
7600	Other Student Aid	67,060	78,000	81,000
Total Other Outgo		<u>2,632,655</u>	<u>1,659,850</u>	<u>1,662,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>38,749,553</u>	<u>38,751,818</u>	<u>38,697,002</u>
RESERVE FOR COMPTON COLLEGE ERP		-	1,000,000	2,000,000
RESERVE FOR PERSONNEL COMMISSION		-	100,000	200,000
RESERVE FOR FIRE ACADEMY		-	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>-</u>	<u>1,450,000</u>	<u>2,550,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>10,508,400</u>	<u>9,058,400</u>	<u>7,568,898</u>
TOTAL ENDING BALANCE / RESERVES		<u>10,508,400</u>	<u>10,508,400</u>	<u>10,118,898</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>49,257,953</u></u>	<u><u>49,260,218</u></u>	<u><u>48,815,900</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Tentative Budget
	BEGINNING BALANCE JULY 1	1,024,039	1,044,168	1,054,668
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(3182)	233,887	352,549	263,938
8140	TANF (6405)	93,528	93,527	93,517
8190	DPSS - (6408)	128,709	128,800	114,999
8190	Foster & Kinship Care Ed (FKCE)- (1251)	54,110	65,082	52,180
8190	Summer Food Services Program (3401)	-	5,000	-
8190	YESS ILP Grant (6411)	22,635	22,500	22,500
	Total Federal Revenue	532,869	667,458	547,134
	<u>STATE REVENUE</u>			
8620	Assessment and Remediation for Nursing (2233)	91,200	91,000	91,200
8620	Basic Skills (3841)	96,529	90,000	92,530
8620	Board Finan. Assist Prog Admin. Allowance (7625)	260,414	260,414	276,702
8620	CalWORKS (6406)	521,557	521,557	530,498
8620	Disabled Student Program Services (3101)	404,757	404,757	395,674
8620	Extended Opportunity Program & Services (4700)	1,209,714	1,216,287	1,173,523
8620	Cooperative Agencies Resources for Education (4750)	635,568	643,396	620,775
8620	Foster Care Education (1251)	66,802	65,082	64,415
8620	Institutional Effectiveness Partnership Initiative	58,496	147,227	67,227
8620	Instructional Equipment (2699)	133,851	366,149	338,620
8620	Strong Work Force (1009)	-	716,398	727,419
8650	Strong Work Force- Regional Program (1010)	-	655,117	655,117
8620	Student Success & Support Programs (6250)	1,169,429	1,264,828	1,105,544
8620	Student Equity (1006)	960,779	851,212	1,035,500
8650	Adult Education Consortium (6443)	91,972	300,000	300,000
8680	Restricted Lottery	328,034	300,000	-
8690	Special Trustee AB 318 Restricted	217,620	325,000	223,926
8690	Other State Revenue	107,542	-	55,790
	Total State Revenue	6,354,264	8,218,424	7,754,460

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Tentative Budget
<u>LOCAL REVENUE</u>				
8830	Career Technical Education (1119)	157,893	167,746	208,978
8830	Career Advancement Academy (6499)	58,698	63,440	63,440
8830	DHS Mentoring Program (2239)	75,147	90,000	121,426
8830	Work Study (7621)	223,568	220,000	220,000
8840	Auxiliary Services - Commissions	12,039	12,500	12,500
8860	Interest and Investment Income	10,464	10,500	12,000
8876	Health Fees	-	-	65,130
8881	Parking Services Fees (8080-85)	115,960	165,000	165,000
8890	Other	4,012	-	-
Total Local Revenue		<u>657,781</u>	<u>729,186</u>	<u>868,474</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	17,578	-	-
Total Incoming Transfers		<u>17,578</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>7,562,492</u>	<u>9,615,068</u>	<u>9,170,068</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>8,586,531</u>	<u>10,659,236</u>	<u>10,224,736</u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	757,261	791,210	846,906
1300	Other Schedule, Teaching	99,001	235,505	207,687
1400	Other Schedule, Non-Teaching	438,402	658,551	659,533
Total Academic Salaries		1,294,664	1,685,266	1,714,126
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,582,590	1,865,553	1,621,358
2300	Student Help, Hourly and Overtime	541,916	542,923	625,716
2400	Instructional Aides, Other	74,712	97,669	68,976
Total Classified Salaries		2,199,218	2,506,145	2,316,050
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	197,894	221,788	239,079
3200	Public Employees' Retirement System	229,613	284,698	269,835
3300	Social Security - OASDI & Medicare	156,490	208,670	174,206
3400	Health and Welfare	380,356	477,186	374,572
3500	Unemployment Insurance	1,455	14,106	14,346
3600	Workers' Compensation Insurance	130,114	151,594	152,841
3700	Cash in Lieu of Insurance	32,329	32,081	39,081
Total Staff Benefits		1,128,251	1,390,123	1,263,960
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	3,897	1,000	13,000
4300	Instructional Supplies	230,297	312,332	280,297
4500	Non-Instructional Supplies	184,386	232,252	303,639
4700	Food/Food Supplies	54,808	66,966	80,728
Total Books, Supplies, and Materials		473,388	612,550	677,664

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	371,095	487,766	505,676
5200	Travel, Conference & In-Service Training	247,909	224,422	368,868
5300	Dues and Memberships	16,931	9,681	7,131
5600	Contracts, Rentals, and Repairs	5,688	8,379	4,100
5700	Legal & Regulatory Expenses	-	1,000	-
5800	Other Services, Postage, Advertising	334,543	442,004	422,945
5900	Hospitality/ Events	6,451	6,470	-
Total Contracts Services and Operating Expenses		982,617	1,179,722	1,308,720
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	26,000	-
6200	Buildings	-	-	-
6300	Library Books	417	50,000	50,000
6400	Equipment	547,116	1,345,534	1,075,971
Total Capital Outlay		547,533	1,421,534	1,125,971
<u>OTHER OUTGO</u>				
7000	Other Outgo	-	-	-
7500	Other Student Aid	74,297	60,000	171,682
7600	Other Payments to/for Students	842,395	749,228	579,895
Total Other Outgo		916,692	809,228	751,577
TOTAL EXPENDITURES / APPROPRIATIONS		7,542,363	9,604,568	9,158,068
NET ENDING BALANCE / RESERVES		1,044,168	1,054,668	1,066,668
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		8,586,531	10,659,236	10,224,736

COMPTON COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 INCOME

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>1,100,809</u>	<u>1,112,924</u>	<u>1,124,924</u>
INCOME				
LOCAL INCOME				
8850	Rentals and Leases	-	-	-
8860	Interest	12,115	12,000	16,000
8885	Capital Outlay Fee - Non-Residents	-	-	-
8890	Redevelopment Capital Outlay Funds	-	-	-
8893	Rebate Income	-	-	-
8893	Miscellaneous	-	-	-
Total Local Income		<u>12,115</u>	<u>12,000</u>	<u>16,000</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	-	-
8980	Interfund Transfer-Parking Funds Restricted	-	-	-
8987	Interfund Transfer-Other Funds	-	-	-
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME - ALL SOURCES		<u>12,115</u>	<u>12,000</u>	<u>16,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,112,924</u></u>	<u><u>1,124,924</u></u>	<u><u>1,140,924</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 EXPENDITURES

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 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>1,112,924</u>	<u>1,124,924</u>	<u>1,140,924</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,112,924</u></u>	<u><u>1,124,924</u></u>	<u><u>1,140,924</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		-	-	-
REVENUE				
STATE REVENUE				
8690	Rentals Other State Revenue	-	3,750,000	3,400,650
LOCAL REVENUE				
8860	Interest	-	-	8,000
Total Revenue		-	3,750,000	3,408,650
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	-	-
Total Incoming Transfers		-	-	-
TOTAL REVENUE - ALL SOURCES		-	3,750,000	3,408,650
TOTAL BEGINNING BALANCE AND REVENUE		-	3,750,000	3,408,650

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	-	350,000	850,650
Total Classified Salaries		-	350,000	850,650
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	100,000	-
5620	Maintenance Contracts	-	2,300,000	1,250,000
5890	Miscellaneous Services	-	-	300,000
Other Operating Expenses		-	2,400,000	1,550,000
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	100,000	-
6200	Buildings	-	-	-
6400	New Equipment	-	900,000	1,000,000
Total Capital Outlay		-	1,000,000	1,000,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	3,750,000	3,400,650
NET ENDING BALANCE / RESERVES		-	-	8,000
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		-	3,750,000	3,408,650

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>88,223</u>	<u>71,444</u>	<u>71,444</u>
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Training Consortium	4,543	-	-
8190	Child Development Food Program	43,182	60,000	60,000
8190/8199	Child Care and Development Program (CCTR)	<u>106,403</u>	<u>115,000</u>	<u>94,095</u>
Total Federal Revenue		154,128	175,000	154,095
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	127,963	112,000	107,335
8621	Child Care and Development Program (CSPP)	241,088	240,000	299,180
8622	Child Development Food Program	3,473	5,000	5,000
8690	Other State Revenues	<u>1,292</u>	<u>4,000</u>	<u>-</u>
Total State Revenue		373,816	361,000	411,515
<u>LOCAL REVENUE</u>				
8830	Contract Services- LAUP	-	-	-
8860	Interest	1,000	500	500
8871	Child Development Services Fees	<u>9,254</u>	<u>14,080</u>	<u>11,870</u>
Total Local Revenue		10,254	14,580	12,370
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	-	-	-
8980	Contribution from General Fund	<u>-</u>	<u>10,150</u>	<u>-</u>
Total Incoming Transfers		-	10,150	-
TOTAL REVENUE - ALL SOURCES		<u>538,198</u>	<u>560,730</u>	<u>577,980</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>626,421</u></u>	<u><u>632,174</u></u>	<u><u>649,424</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	10,263	-	-
1300	Other Schedule, Teaching	-	-	-
Total Academic Salaries		10,263	-	-
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	315,961	278,950	344,580
2200	Non-STRS Instructors	11,671	23,000	20,750
2300	Hourly and Overtime	25,603	23,000	19,550
2400	Instructional Aides, Other	1,155	1,400	11,250
Total Classified Salaries		354,390	326,350	396,130
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	1,292	7,120	-
3200	PERS	42,581	47,520	56,400
3300	Social Security - OASDI/Medicare	25,897	29,300	25,500
3400	Health & Welfare	57,098	89,500	53,500
3500	Unemployment Insurance	169	200	210
3600	Workers' Compensation	13,674	14,360	14,960
3700	Cash in Lieu of Insurance	13,300	11,800	14,000
Total Staff Benefits		154,011	199,800	164,570
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	-	-	-
4320	Instructional Supplies	1,292	4,000	-
4330	Publications-Magazines	-	-	-
4400	Other Instructional Supplies	-	-	-
4500-4700	Non-Instructional Supplies (including Food)	31,713	29,340	39,340
Total Books, Supplies, and Materials		33,005	33,340	39,340
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	678	1,240	1,240
<u>CAPITAL OUTLAY</u>				
6400	Equipment	-	-	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	2,630	-	-
Total Other Outgo		2,630	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		554,977	560,730	601,280
NET ENDING BALANCE / RESERVES		71,444	71,444	48,144
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		626,421	632,174	649,424

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>1,560,234</u>	<u>1,572,826</u>	<u>1,572,826</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	152,833	221,503	221,503
8651	Comm. College Construction- Instructional Bldg #1	559,000	1,500,000	1,500,000
8651	Comm. College Construction- Allied Health	-	-	-
8652	Scheduled Maintenance Program	<u>940,545</u>	<u>390,160</u>	<u>390,160</u>
Total State Revenue		1,652,378	2,111,663	2,111,663
LOCAL REVENUE				
8850	Rentals and Leases	-	-	-
8860	Interest	23,721	20,000	20,000
8885	Capital Outlay Fee - Non-Residents	<u>44,871</u>	<u>45,000</u>	<u>45,000</u>
Total Local Revenue		68,592	65,000	65,000
TOTAL REVENUE - ALL SOURCES		<u>1,720,970</u>	<u>2,176,663</u>	<u>2,176,663</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>3,281,204</u></u>	<u><u>3,749,489</u></u>	<u><u>3,749,489</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENDITURES</u>				
5100	Consulting Services	-	-	-
5620	Scheduled Maintenance Contracts	36,884	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5713	Legal	2,960	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	99,570	7,044	7,044
Other Operating Expenditures		139,413	7,044	7,044
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	1,008,560	656,019	656,019
6200	Buildings	515,430	1,500,000	1,500,000
6400	New Equipment	44,975	13,600	13,600
Total Capital Outlay		1,568,965	2,169,619	2,169,619
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		1,708,378	2,176,663	2,176,663
NET ENDING BALANCE / RESERVES		1,572,826	1,572,826	1,572,826
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,281,204	3,749,489	3,749,489

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>5,737,461</u>	<u>4,881,841</u>	<u>4,074,778</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>58,564</u>	<u>20,000</u>	<u>20,000</u>
Total Local Revenue		58,564	20,000	20,000
TOTAL REVENUE - ALL SOURCES		<u>58,564</u>	<u>20,000</u>	<u>20,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>5,796,025</u></u>	<u><u>4,901,841</u></u>	<u><u>4,094,778</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	1,000	-
4600	Gasoline	-	-	-
5100	Consulting Services	-	50,000	-
5400	Insurance	-	-	-
5600	Repairs	-	-	-
5700	Legal and Audit Expense	-	-	20,000
5800	Other Services, Fees and Expenses	63,812	24,051	72,500
	Other Operating Expenses	63,812	75,051	92,500
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	83,910	28,750	12,404
6200	Buildings	291,478	4,620,798	3,977,414
6400	New Equipment	110,984	177,242	12,460
	Total Capital Outlay	486,372	4,826,790	4,002,278
	TOTAL EXPENDITURES / APPROPRIATIONS	550,184	4,901,841	4,094,778
	NET ENDING BALANCE / RESERVES	5,245,841	-	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	5,796,025	4,901,841	4,094,778

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>15,789,904</u>	<u>9,578,589</u>	<u>6,198,266</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	104,167	85,908	75,000
8890	Other Local Revenue	-	55,531	-
Total		<u>104,167</u>	<u>141,439</u>	<u>75,000</u>
TOTAL REVENUE - ALL SOURCES		<u>104,167</u>	<u>141,439</u>	<u>75,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>15,894,071</u></u>	<u><u>9,720,028</u></u>	<u><u>6,273,266</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	4,720	-
5100	Consulting Services	47,610	-	-
5800	Other Services, Fees and Expenses	39,430	183,709	80,240
	Other Operating Expenses	87,040	188,429	80,240
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	2,407,240	2,462,622	246,695
6200	Buildings	727,904	406,016	5,028,811
6400	New Equipment	3,093,298	464,695	917,520
	Total Capital Outlay	6,228,442	3,333,333	6,193,026
	TOTAL EXPENDITURES / APPROPRIATIONS	6,315,482	3,521,762	6,273,266
	NET ENDING BALANCE / RESERVES	9,578,589	6,198,266	-
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	15,894,071	9,720,028	6,273,266

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>1,832,678</u>	<u>2,324,472</u>	<u>2,761,272</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	917,997	1,000,000	1,282,670
8860	Interest	<u>25,905</u>	<u>16,800</u>	<u>36,000</u>
Total Local Revenue		943,902	1,016,800	1,318,670
TOTAL REVENUE - ALL SOURCES		<u>943,902</u>	<u>1,016,800</u>	<u>1,318,670</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,776,580</u></u>	<u><u>3,341,272</u></u>	<u><u>4,079,942</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	424,008	550,000	550,000
5800	Other Services- Administrative Fees	<u>28,100</u>	<u>30,000</u>	<u>45,000</u>
Total Contract Services and Operating Expenses		452,108	580,000	595,000
TOTAL EXPENDITURES / APPROPRIATIONS		452,108	580,000	595,000
NET ENDING BALANCE / RESERVES		<u>2,324,472</u>	<u>2,761,272</u>	<u>3,484,942</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>2,776,580</u></u>	<u><u>3,341,272</u></u>	<u><u>4,079,942</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>251,265</u>	<u>523,232</u>	<u>573,232</u>
<u>LOCAL REVENUE</u>				
8860	Interest	3,353	5,000	3,000
8980	Contribution from General Fund	<u>600,000</u>	<u>400,000</u>	<u>400,000</u>
Total Local Revenue		603,353	405,000	403,000
TOTAL REVENUE - ALL SOURCES		<u>603,353</u>	<u>405,000</u>	<u>403,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>854,618</u></u>	<u><u>928,232</u></u>	<u><u>976,232</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5400	Insurance	325,818	300,000	335,000
5700	Benefits Paid Claimants		50,000	35,000
5800	Other Services - Administrative Fee	5,568	5,000	5,000
Total Contract Services and Operating Expenses		<u>331,386</u>	<u>355,000</u>	<u>375,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		331,386	355,000	375,000
NET ENDING BALANCE / RESERVES		<u>523,232</u>	<u>573,232</u>	<u>601,232</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>854,618</u></u>	<u><u>928,232</u></u>	<u><u>976,232</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
BEGINNING BALANCE JULY 1		<u>419,517</u>	<u>420,649</u>	<u>323,508</u>
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8626	Cal Grants	856,441	750,000	750,000
8627	Full-Time Student Success Grant	168,600	175,000	175,000
8627	CCC Completion Grant	-	-	24,000
8627	Non-resident Dreamer Emergency Grant	-	-	70,800
Total State Revenue		<u>1,025,041</u>	<u>925,000</u>	<u>1,019,800</u>
<u>LOCAL REVENUE</u>				
8860	Interest	<u>3,487</u>	<u>1,132</u>	<u>2,900</u>
Total Local Revenue		1,132	2,900	2,900
TOTAL REVENUE - ALL SOURCES		<u>1,026,173</u>	<u>927,900</u>	<u>1,022,700</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,445,690</u></u>	<u><u>1,348,549</u></u>	<u><u>1,346,208</u></u>

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

Account Number	Description	2016-2017 Unaudited Actuals	2017-2018 Final Budget	2018-2019 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7530	Cal Grants	627,472	856,441	750,000
7627	Full-Time Student Success Grant	<u>136,800</u>	<u>168,600</u>	<u>175,000</u>
Total Other Outgo		764,272	1,025,041	925,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>764,272</u>	<u>1,025,041</u>	<u>925,000</u>
NET ENDING BALANCE / RESERVES		<u>681,418</u>	<u>323,508</u>	<u>421,208</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,445,690</u></u>	<u><u>1,348,549</u></u>	<u><u>1,346,208</u></u>

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