

FINAL BUDGET

Fiscal Year 2013-2014

COMPTON COMMUNITY COLLEGE DISTRICT





Compton Community College District 2013-2014 Final Budget

Submitted by:

**Dr. Keith Curry
Chief Executive Officer**

To the:

**Special Trustee
Mr. Thomas Henry**

August 22, 2013



**Compton Community College District
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Final Budget – FY2014

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August 22, 2013

Special Trustee
Compton Community College District

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.
Chief Executive Officer

THOMAS E. HENRY
Special Trustee

The proposed 2013-2014 Compton Community College District Final Budget is submitted for your review and approval. The Compton Community College District Budget Book includes the 2013-2014 budgets for all funds and other important information.

The Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office. The El Camino College Compton Center goal is to generate 6,251 Full Time Equivalent Students (FTES) for 2013-2014. The 6,251 target FTES provides for the Center to offer 1,500 course sections.

The Final Budget includes a \$250,000 contribution into our Other Post-Employment Benefits (OPEB) trust contribution. In addition, the Final Budget includes a transfer of \$200,000 from the unrestricted general fund to the line of credit fund for expenses from the 2009-2010 fiscal year. The total amount due to the line of credit is \$2 million. After this transfer, the remaining amount due to the line of credit is \$1.3 million. This is the second in a series of yearly transfers to the line of credit fund. The District intends to complete the final transfer to the line of credit fund by the 2018-2019 fiscal year.

The Final Budget includes \$1.49 million of deficit spending, due to one-time expenses in the 2013-2014 year. The one-time expenses include the elections for the Compton Community College District Board Trustees, funding for Enrollment Management to assist with meeting our 2013-2014 FTES goals, and funding for facilities improvements.

The 2013-2014 Compton Community College District Final Budget does maintain a reserve at the minimum 5% level as advised by the State.

The proposed Final Budget will be available for inspection beginning August 23, 2013. The Public Hearing and your adoption of the Final Budget is scheduled for Tuesday, September 3, 2013.

Sincerely,

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

Keith Curry, Chief Executive Officer
Compton Community College District



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 and the Compton Community Educational Center maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2013-2014 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 ¹

The California Community Colleges are publicly supported local educational agencies that provide educational, vocational, and transfer programs to approximately 2.4 million students. The Community College system is the largest system of higher education in the world, with 72 districts, 112 campuses, and 71 educational centers. By providing education, training, and services, the Community Colleges contribute to continuous workforce improvement. The Community Colleges also provide remedial instruction for hundreds of thousands of adults across the state through basic skills courses and adult non-credit instruction.

Significant Adjustments:

- *Deferral Buydown* — At the beginning of 2011-12, the state had accumulated \$961 million of deferral debt owed to Community Colleges. The Budget includes \$178.6 million Proposition 98 General Fund in 2012-13 and \$30 million Proposition 98 General Fund in 2013-14 to retire apportionment deferrals. This will reduce borrowing costs at Community Colleges and reduce the outstanding Community Colleges deferral debt to \$592.5 million.
- *Expand the Delivery of Courses through Technology* —The Budget includes \$16.9 million Proposition 98 General Fund to increase the number of courses available to matriculated students through the use of technology.



- *Apportionments* — The Budget includes increases of \$89.4 million Proposition 98 General Fund for apportionment growth to increase course offerings and \$87.5 million Proposition 98 General Fund for a cost of living adjustment.
- *Adult Education* — The Budget includes \$25 million Proposition 98 General Fund for planning and implementation grants to support local coordination efforts of adult education providers. These funds will help local providers form partnerships with other providers to articulate their curriculum, recognize regional needs, and develop new ways to serve adult learners in their communities.
- *Apprenticeship Programs* — The Budget includes \$15.7 million Proposition 98 General Fund to transfer the state’s apprenticeship programs operated by school districts to the Community Colleges Chancellor’s Office. While the Chancellor’s Office will provide oversight to all apprenticeship programs in the state, programs may continue operating with their existing provider.

Energy Efficiency —The Budget includes \$47 million for energy efficiency projects at Community Colleges pursuant to recently enacted Proposition 39, which will reduce utility costs at the colleges and promote energy efficiency workforce training.

Categorical Programs —The Budget includes an increase of \$118 million Proposition 98 General Fund for categorical programs, as follows:

- \$50 million for the Student Success and Support Program to improve outcomes for all students.
- \$15 million for Extended Opportunities Programs and Services to provide support services to disadvantaged students.
- \$15 million for the Disabled Students Program and Services to provide support services to disabled students.
- \$7.9 million for the Community Colleges’ CalWORKs program to further assist parents living in poverty to reach their educational goals.
- \$30 million in one-time funding for deferred maintenance projects at Community College facilities.
- \$150,000 for Academic Senate participation in state level activities.

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



Financial and Budget Policies

Delegation of Authority, Fiscal (Board Policy 6100)

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

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

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

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

Budget Preparation (Board Policy 6200)

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

Budget development shall include the following:

- The annual budget shall support the District's master and educational plans.
- The CEO shall solicit recommendations from the Cabinet and the Budget and Planning Committee.
- Assumptions upon which the budget is based are presented to the Board for review.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves shall be no less than 3%.
- Budget projections shall address long term goals and commitments.

The Chief Executive Officer shall establish the budget calendar and regulations necessary to carry out this policy.



Budget Management (Board Policy 6250)

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

Board approval is required for changes between major object budget classifications or for interfund transfers. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Federal and State grants for restricted purposes shall have all administrative and/or indirect charges assessed to the maximum amount permitted by federal or state regulations.

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

Fiscal Management (Board Policy 6300)

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

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

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

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

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



Investments (Board Policy 6320)

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

Investments shall be made based on the following criteria:

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

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

Audits (Board Policy 6400)

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

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

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



Planning and Budget 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 and Center's mission statement and strategic initiatives. The PBC makes recommendations with respect to all global Center and District 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 Center's 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 CEO and VP Compton Center regarding District planning and budgeting activities.
- Regularly inform the Center and District communities of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the Center and District communities.



Compton Community College District Budget Assumptions

Final Budget – FY2014

The following Budget Assumptions were recommended by the Budget and Planning Committee (PBC) on August 13, 2013.

I. Organization

The Final Budget reflects information available at this time from the California Community Colleges Chancellor's Office. It is anticipated that additional adjustments may be required as more information becomes available.

II. Unrestricted General Fund Budget Guidelines

The Final Budget is based on the Governor's budget signed June 27, 2013. The Governor's budget is based on more conservative forecast intended to protect the state from boom and bust budgeting cycles. No threat of trigger cuts are forecasted in the Governor's budget and include Access funds totaling \$89.4 million, \$88 million in Categorical funds, and \$87.5 million in COLA (1.57%) , which is the first COLA since 2007-2008 budget. It is exemplified that approximately sixteen percent in purchasing power has been lost due to the state's inability to fund COLA. In addition there has been major progress toward paying down deferrals which are down to about \$592 million from \$961 million before the passage of Proposition 30.

- A. Projected beginning fund balance: **\$6,500,000.**
- B. Estimated state general apportionment: **\$30,539,705** which includes Education Protection Account (EPA) funds
- C. Estimated Education Protection Account (EPA): **\$4,268,153**
- D. Targeted ending fund balance reserve: **\$3,607,840** (9.39%) of budgeted expenditures.
- E. Anticipate State deferral of approximately **\$3,621,531** in general fund apportionment payments.
- F. The District is projecting the need of a Tax and Revenue Anticipation Notes (TRANS) during the 2013-2014 fiscal year in the amount of **\$4,000,000** to supplement cash flow due to anticipated stated deferrals.
- G. Budget the General State Apportionment in alignment with the Compton Center generating 6,251 FTES and offering 1,500 sections.
- H. Cost of Living Adjustment (COLA) funding of 1.57% or \$71.67 credit FTES equates to approximately **\$430,000** based on 6,000 FTES.
- I. Budget includes additional **\$400,000** in part-time faculty costs.
- J. Budget for the GASB 45 "pay as you go" costs for Retiree Benefits: **\$590,000.**
- K. Budget for the PARS Retirement Payment: **\$109,842.** The total remaining district liability for participating in PARS is: **\$329,526.**
- L. Public Employee Retirement System contributions increase to 11.442%.
- M. Budget for projected utilities increase of 15% or \$152,000.
- N. Budget all step and column increases of approximately \$300,000.



Compton Community College District Budget Assumptions

Final Budget – FY2014

- O. Budget to fill the following nine faculty positions:
 - a. Communication Studies
 - b. Counseling / Learning Disabilities Specialist
 - c. Kinesiology/PE – Baseball Coach
 - d. Psychology
 - e. English/Reading
 - f. Mathematics– Three Positions
 - g. Nursing
- P. Budget to fill the following four new classified positions:
 - a. Athletic Specialist
 - b. Instructional Coordinator
 - c. Student Activities Coordinator
 - d. Information Technology Technician I/II
- Q. Budget to fill three mid-year faculty positions and two classified positions
- R. Budget for the Vice President of El Camino College Compton Center (\$160,000, including benefits) and the Information Technology Supervisor (\$143,000 including benefits) positions.
- S. Budget for line of credit debt payment (\$1,292,420).
- T. Budget for the Police Services Contract with El Camino College (\$1,400,000).
- U. Budget for board election costs (\$520,000)
- V. Budget for the following one-time expenses:
 - a. Community Survey (\$35,000)
 - b. Enrollment Management Plan (\$150,000)
 - c. One-Time Planning Allocations (\$50,000)
 - d. Site Improvements (\$100,000)
 - e. Student Success Plan (\$25,000)
 - f. Technology Plan (\$100,000)
- W. Budget for the Other Postemployment Benefit (OPEB) trust contribution (\$250,000).
- X. Unrestricted Budget includes the following interfund transfers out in the amount of \$650,000:
 - a. Transfer \$200,000 to the line of credit for expenses from the 2009-2010 fiscal year. Total amount due to the line of credit is \$2,000,000. After the transfer the remaining amount due to the line of credit fund will be \$1,300,000. The District intends to complete the final transfer to the line of credit by the 2018-2019 year.
 - b. Transfer \$450,000 to the Property & Liability Fund.

III. Basic Revenue and Expense Assumptions - Line of Credit Fund:

- A. Administrative fee to El Camino College (\$50,000)
- B. Fiscal Crisis Management Assistance Team (FCMAT) annual review (\$125,000).
- C. Expenses associated with closing out the Nursing Loan Program (\$200,000).



COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
Summary - All Funds

OBJECT CODE DESCRIPTION	2013 - 2014 FINAL BUDGET			
	General Funds		Special Revenue Funds	
	Unrestricted	Restricted	Line of Credit	Child Development Fund
BEGINNING BALANCE JULY 1	3,614,244	2,515,082	943,379	9,297
ADJUSTMENT	2,885,756	(1,315,082)	-	(9,297)
ADJUSTED BEGINNING BALANCE JULY 1	6,500,000	1,200,000	943,379	-
REVENUES				
Federal Revenue	15,000	533,898	-	150,000
State Revenue	26,581,371	2,900,828	-	466,361
Local Revenue	5,411,621	851,570	4,000	150
TOTAL REVENUES	32,007,992	4,286,296	4,000	616,511
EXPENDITURES				
Academic Salaries	12,232,762	627,739	-	56,720
Classified Salaries	6,779,024	1,042,997	-	350,996
Benefits	5,566,432	493,828	-	140,718
Supplies and Materials	556,245	289,044	-	35,875
Other Operating Expenses and Services	5,656,868	930,589	375,000	3,550
Capital Outlay	458,821	265,571	-	-
TOTAL EXPENDITURES	31,250,152	3,649,768	375,000	587,859
OTHER SOURCES(USES)				
Interfund Transfers In	-	-	200,000	-
Debt Payment	(1,300,000)	-	-	-
Interfund Transfers Out	(650,000)	(88,000)	-	-
Other Student Aid	(50,000)	(151,881)	-	-
Other Outgo	(250,000)	-	-	-
Other Payments to/For Students	-	(433,046)	-	(4,000)
Reserve for Contingencies	(1,400,000)	-	-	-
TOTAL OTHER SOURCES(USES)	(3,650,000)	(672,927)	200,000	(4,000)
TOTAL ENDING BALANCE/CONTINGENCY	3,607,840	1,163,601	772,379	24,652



COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
Summary - All Funds

OBJECT CODE DESCRIPTION	2013 - 2014 FINAL BUDGET				
	Capital Construction Funds			Self Insurance Funds	
	Capital Outlay Projects	General Obligation Bond	Series C	Workers Compensation	Property and Liability
BEGINNING BALANCE JULY 1	110,781	-	100,000	13,499	33,932
ADJUSTMENT	-	7,000,000	14,700,000	(436,249)	(33,932)
ADJUSTED BEGINNING BALANCE JULY 1	110,781	7,000,000	14,800,000	(422,750)	-
REVENUES					
Federal Revenue	-	-	-	-	-
State Revenue	25,339,631	-	-	-	-
Local Revenue	4,000	25,000	50,000	667,076	-
TOTAL REVENUES	25,343,631	25,000	50,000	667,076	-
EXPENDITURES					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Operating Expenses and Services	-	1,075,000	-	666,076	450,000
Capital Outlay	25,339,631	5,950,000	14,850,000	-	-
TOTAL EXPENDITURES	25,339,631	7,025,000	14,850,000	666,076	450,000
OTHER SOURCES(USES)					
Interfund Transfers In	-	-	-	-	450,000
Debt Payment	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Student Aid	-	-	-	-	-
Other Outgo	-	-	-	-	-
Other Payments to/For Students	-	-	-	-	-
Reserve for Contingencies	-	-	-	-	-
TOTAL OTHER SOURCES(USES)	-	-	-	-	450,000
TOTAL ENDING BALANCE/CONTINGENCY	114,781	-	-	(421,750)	-



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund Unrestricted

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	4,458,552	3,614,244
ADJUSTMENT	(42,409)	2,885,756
ADJUSTED BEGINNING BALANCE JULY 1	4,416,143	6,500,000
REVENUES		
Federal Revenue	30,000	15,000
State Revenue	25,288,431	26,581,371
Local Revenue	4,518,268	5,411,621
TOTAL REVENUES	29,836,699	32,007,992
EXPENDITURES		
Academic Salaries	11,281,001	12,232,762
Classified Salaries	5,988,683	6,779,024
Benefits	5,241,816	5,566,432
Supplies and Materials	566,590	556,245
Other Operating Expenses	4,992,475	5,656,868
Capital Outlay	368,033	458,821
TOTAL EXPENDITURES	28,438,598	31,250,152
OTHER SOURCES(USES)		
Debt Payment	(1,300,000)	(1,300,000)
Interfund Transfers Out	(850,000)	(650,000)
Other Student Aid	(50,000)	(50,000)
Other Outgo	-	(250,000)
Reserve for Contingencies	-	(1,400,000)
TOTAL OTHER SOURCES(USES)	(2,200,000)	(3,650,000)
TOTAL ENDING BALANCE	3,614,244	3,607,840



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund Unrestricted Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	4,458,552	3,614,244
ADJUSTMENT	(42,409)	2,885,756
ADJUSTED BEGINNING BALANCE JULY 1	4,416,143	6,500,000
REVENUE		
FEDERAL REVENUE		
Other Federal Revenues	30,000	15,000
TOTAL FEDERAL REVENUE	30,000	15,000
STATE REVENUE		
Part-time Faculty Salary	70,491	70,491
Part-time Faculty Insurance	336	336
General Apportionment	24,123,339	21,198,931
Education Protection Account	-	4,268,153
Enroll Fee Admin 2%	97,483	85,084
State Tax Subventions	30,000	29,000
Other State Tax Subventions	70	70
State - Lottery	787,876	762,426
State Mandated Costs	178,500	166,880
Other Miscellaneous State Rev	336	-
TOTAL STATE REVENUE	25,288,431	26,581,371
LOCAL REVENUE		
Secured Roll Tax Allocation	3,312,268	4,322,621
Supplemental Roll Tax	32,000	-
Unsecured Roll Tax All	100,000	-
Prior Years Taxes	100,000	-
ERAF	(100,000)	-
Redevelopment Agency Fund	25,000	-
Rental and Leases	50,000	50,000
Interest and Investment	100,000	150,000
Enrollment Fees	735,000	750,000
Transcripts	4,000	4,000
Non Resident Fees	50,000	50,000
Out of Country Tuition	80,000	80,000
Parking Income - Citations	30,000	5,000
TOTAL LOCAL REVENUE	4,518,268	5,411,621
TOTAL REVENUE - ALL SOURCES	29,836,699	32,007,992
TOTAL BEGINNING BALANCE AND REVENUE	34,252,842	38,507,992



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund Unrestricted

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
ACADEMIC SALARIES		
Instructional Salaries/Regular	5,604,685	5,888,733
Non Instructional Salaries/Regular	2,323,122	2,518,814
Instructional Salaries Other	3,065,000	3,507,000
Non Instructional Salaries Other	288,194	318,215
TOTAL ACADEMIC SALARIES	11,281,001	12,232,762
CLASSIFIED SALARIES		
Non Instructional Salaries Regular	4,616,081	5,273,528
Non-STRS Instructors	615,892	761,510
Non Instructional Salaries Non Reg	594,210	581,486
Instructional Aide	162,500	162,500
TOTAL CLASSIFIED SALARIES	5,988,683	6,779,024
TOTAL EMPLOYEE BENEFITS	5,241,816	5,566,432
BOOKS, SUPPLIES AND MATERIALS		
Books and Supplies	4,445	-
Instructional Supplies	210,203	189,788
Non Instructional Repair Parts	71,417	67,917
Non Instructional Supplies	255,197	270,712
Gasoline	23,328	24,328
Food/Food Supplies	2,000	3,500
TOTAL BOOKS, SUPPLIES AND MAT.	566,590	556,245
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Consultant Services	1,970,103	2,143,538
Travel, Conference and Training	100,348	105,908
Dues and Memberships	35,740	34,990
Insurance	150,000	135,000
Utilities and Housekeeping Services	1,013,000	1,065,000
Contracts, Rentals, and Repairs	442,817	522,017
Legal, Elections, and Audit Expense	389,000	819,000
Othr Srvcs, Postage, and Advertising	714,079	709,415
Miscellaneous	177,388	122,000
TOTAL CONTRACT SERVICES	4,992,475	5,656,868



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

**General Fund Unrestricted
Expenditure Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
CAPITAL OUTLAY		
Site Improvements	100,000	100,000
Library Books	66,000	47,800
Equipment	202,033	311,021
TOTAL CAPITAL OUTLAY	368,033	458,821
OTHER OUTGO		
Debt Payment	1,300,000	1,300,000
Interfund Transfers Out	850,000	650,000
Other Outgo	-	250,000
Other Student Aid	50,000	50,000
TOTAL OTHER OUTGO	2,200,000	2,250,000
TOTAL EXPENDITURES LESS CONTINGENCY	30,638,598	33,500,152
Reserve for Contingencies	1,500,000	1,400,000
TOTAL EXPENDITURES	32,138,598	34,900,152
TOTAL ENDING BALANCE	2,114,244	3,607,840
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	34,252,842	38,507,992



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund Restricted

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	2,268,787	2,515,082
ADJUSTMENT	-	(1,315,082)
ADJUSTED BEGINNING BALANCE JULY 1	<u>2,268,787</u>	<u>1,200,000</u>
REVENUES		
Federal Revenue	906,301	533,898
State Revenue	2,713,028	2,900,828
Local Revenue	601,801	851,570
TOTAL REVENUES	<u>4,221,130</u>	<u>4,286,296</u>
EXPENDITURES		
Academic Salaries	661,362	627,739
Classified Salaries	1,324,429	1,042,997
Benefits	573,789	493,828
Supplies and Materials	125,460	289,044
Other Operating Expenses	630,310	930,589
Capital Outlay	194,959	265,571
TOTAL EXPENDITURES	<u>3,510,309</u>	<u>3,649,768</u>
OTHER SOURCES(USES)		
Other outgo	(283,526)	(88,000)
Other Student Aid	(5,000)	(151,881)
Other Payments to/For Students	(176,000)	(433,046)
TOTAL OTHER SOURCES(USES)	<u>(464,526)</u>	<u>(672,927)</u>
TOTAL ENDING BALANCE	<u><u>2,515,082</u></u>	<u><u>1,163,601</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund Restricted

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	2,268,787	2,515,082
ADJUSTMENTS	-	(1,315,082)
ADJUSTED BEGINNING BALANCE JULY 1	<u>2,268,787</u>	<u>1,200,000</u>
FEDERAL REVENUE		
TRIO - Upward Bound-3180	-	250,000
TRIO - Upward Bound-3181	100,000	-
TRIO - Upward Bound Math/Sci-3182	232,770	-
TANF-6405	122,352	116,234
Foster & Kinship Care Ed (FKCE)-1251	130,164	130,164
Mod Approaches-Partners-6490	15,000	15,000
YESS ILP Grant - 6411	22,500	22,500
TOTAL FEDERAL REVENUES	<u>622,786</u>	<u>533,898</u>
STATE REVENUE		
Basic Skills -3841	96,158	96,158
BFAP Aug.-Cat Apportnmnts-7625	285,857	291,985
CalWORKs-Cat Apportnmnts-6406	371,173	352,615
CARE-Categorical. App-4750	384,661	385,345
DSPS-Categorical. App.-3101	129,487	166,811
EOPS-Cat. Apportnmnts-4700	691,067	714,004
Equal Employment Opportunity	4,173	4,173
Instructional Equip & Library-2699	-	109,705
Matriculation - Credit - 6250	150,615	157,738
Scheduled Maintenance - 9007	-	109,713
State Lottery	180,824	187,581
Special Trustee AB 318 Restricted	325,000	325,000
TOTAL STATE REVENUES	<u>2,713,028</u>	<u>2,900,828</u>
LOCAL REVENUE		
DHS Mentoring Pro.-Grants-2239	90,000	90,000
DPSS-Contri., Gifts, Grants-6408	136,000	131,500
CTEA	283,515	160,189
Work Study-7621	151,881	151,881
CTEA - 6499	23,920	-
Sales and Commissions	-	43,000
Parking Permits and Meters	200,000	275,000
TOTAL LOCAL REVENUES	<u>885,316</u>	<u>851,570</u>
TOTAL REVENUE - ALL SOURCES	<u>4,221,130</u>	<u>4,286,296</u>
TOTAL BEGINNING BALANCE AND REVENUE	<u>6,489,917</u>	<u>5,486,296</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund Restricted Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENSES		
ACADEMIC SALARIES		
Regular Schedule, Non-Teaching	301,106	324,747
Other Schedule, Teaching	57,000	54,400
Other Schedule, Non-Teaching	303,256	248,592
TOTAL ACADEMIC SALARIES	661,362	627,739
CLASSIFIED SALARIES		
Full Time	909,730	869,900
Instructional Aides, Full Time	32,000	26,000
Student Help, Hourly, and Overtime	369,499	145,097
Instructional Aide, Other, Direc	13,200	2,000
TOTAL CLASSIFIED SALARIES	1,324,429	1,042,997
EMPLOYEE BENEFITS		
State Teachers Retirement	29,401	40,330
Public Employees Retirement System	109,168	118,695
Social Security - OASDI & Medicare	139,609	86,829
Health and Welfare	214,368	191,926
Unemployment Insurance	27,513	14,190
Workers' Compensation Insurance	53,730	41,858
TOTAL EMPLOYEE BENEFITS	573,789	493,828
SUPPLIES AND MATERIALS		
Text Books	19,961	-
Instructional Supplies	43,543	209,061
Non-Instructional Supplies	54,807	73,483
Food/Food Supplies	3,600	3,500
Non-Instructional Supplies Printing	3,549	3,000
TOTAL SUPPLIES AND MATERIALS	125,460	289,044
CONTRACTED SERVICES AND OPERATING EXPENSES		
Contract for Personal Consultant Services	327,791	318,616
Travel, Conference, and In-Service Training	48,837	55,218
Dues And Memberships	2,600	3,600
Contracts, Rentals and Repairs	-	391,713
Legal, Elections, and Audit Expense	25,000	25,000
Other Services, Postage, Advertising	218,482	128,842
Repro Services	7,600	7,600
TOTAL CONTRACTED SERVICES	630,310	930,589



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund Restricted

Expense Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
EXPENSES		
CAPITAL OUTLAY		
Equipment	194,959	265,571
TOTAL CAPITAL OUTLAY	<u>194,959</u>	<u>265,571</u>
OTHER OUTGO		
Other Outgo	283,526	88,000
Other Student Aid	5,000	151,881
Other Payments To/For Students	176,000	433,046
TOTAL OTHER OUTGO	<u>464,526</u>	<u>672,927</u>
TOTAL EXPENDITURES	<u>3,974,835</u>	<u>4,322,695</u>
TOTAL ENDING BALANCE	<u>2,515,082</u>	<u>1,163,601</u>
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	<u><u>6,489,917</u></u>	<u><u>5,486,296</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund - Line of Credit

Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	1,298,379	943,379
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,298,379</u>	<u>943,379</u>
REVENUES		
Federal Revenue	-	-
State Revenue	-	-
Local Revenue	20,000	4,000
TOTAL REVENUES	<u>20,000</u>	<u>4,000</u>
EXPENDITURES		
Other Operating Expenses	875,000	375,000
Capital Outlay	-	-
TOTAL EXPENDITURES	<u>875,000</u>	<u>375,000</u>
OTHER SOURCES(USES)		
Interfund Transfers In	500,000	200,000
TOTAL OTHER SOURCES(USES)	<u>500,000</u>	<u>200,000</u>
TOTAL FUND BALANCE	<u><u>943,379</u></u>	<u><u>772,379</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund - Line of Credit

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	1,298,379	943,379
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,298,379</u>	<u>943,379</u>
LOCAL REVENUE		
Interest and Investment	20,000	4,000
TOTAL LOCAL REVENUE	<u>20,000</u>	<u>4,000</u>
OTHER SOURCES		
Interfund transfers	500,000	200,000
TOTAL OTHER SOURCES	<u>500,000</u>	<u>200,000</u>
TOTAL REVENUE - ALL SOURCES	<u>520,000</u>	<u>204,000</u>
TOTAL BEGINNING BALANCE AND REVENUE	<u>1,818,379</u>	<u>1,147,379</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Fund - Line of Credit

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENSES		
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Consultant Services	875,000	375,000
TOTAL CONTRACT SERVICES	875,000	375,000
OTHER OUTGO		
Interfund Transfers Out	-	-
TOTAL OTHER OUTGO	-	-
TOTAL EXPENDITURES	875,000	375,000
TOTAL FUND BALANCE	943,379	772,379
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	1,818,379	1,147,379



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Capital Outlay Projects
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	1,410,781	110,781
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,410,781</u>	<u>110,781</u>
REVENUES		
State Revenue	44,053,136	25,339,631
Local Revenue	5,000	4,000
TOTAL REVENUES	<u>44,058,136</u>	<u>25,343,631</u>
EXPENDITURES		
Other Operating Expenses	530,000	-
Capital Outlay	44,828,136	25,339,631
TOTAL EXPENDITURES	<u>45,358,136</u>	<u>25,339,631</u>
OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>110,781</u></u>	<u><u>114,781</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Capital Outlay Projects
Revenue Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	1,410,781	110,781
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	1,410,781	110,781
 STATE REVENUE		
PY Adjustment	-	-
Community College Construction Act	44,053,136	25,339,631
Other State Revenue	-	-
TOTAL STATE REVENUE	44,053,136	25,339,631
 LOCAL REVENUE		
Interest and Investment Income	5,000	4,000
Other Local Income/Indirect Cost	-	-
TOTAL LOCAL REVENUE	5,000	4,000
 OTHER SOURCES		
Transfers In	-	-
TOTAL OTHER SOURCES	-	-
 TOTAL REVENUE - ALL SOURCES	44,058,136	25,343,631
 TOTAL BEGINNING BALANCE AND REVENUE	45,468,917	25,454,412



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Capital Outlay Projects Fund

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENSES		
BOOKS, SUPPLIES AND MATERIALS		
Repairs Parts and Supplies	-	-
Non-Instructional Software	-	-
TOTAL BOOKS, SUPPLIES AND MAT.	-	-
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Contract Services	360,000	-
Travel and Conference Expenses	5,000	-
Rents, Leases, and Repairs	15,000	-
Legal/Regulatory Expenses	150,000	-
Other Contracted Services	-	-
TOTAL CONTRACT SERVICES	530,000	-
CAPITAL OUTLAY		
Sites and Site Improvement	19,300,000	8,928,827
Buildings	25,528,136	16,410,804
TOTAL CAPITAL OUTLAY	44,828,136	25,339,631
GRAND TOTAL EXPENDITURES	45,358,136	25,339,631
TOTAL ENDING BALANCE	110,781	114,781
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	45,468,917	25,454,412



COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
General Obligation Bond Fund
Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	8,626,860	-
ADJUSTMENT	-	7,000,000
ADJUSTED BEGINNING BALANCE JULY 1	<u>8,626,860</u>	<u>7,000,000</u>
REVENUES		
State Revenue	-	-
Local Revenue	85,000	25,000
TOTAL REVENUES	<u>85,000</u>	<u>25,000</u>
EXPENDITURES		
Academic Salaries	-	-
Classified Salaries	-	-
Benefits	-	-
Supplies and Materials	-	-
Other Operating Expenses	1,711,860	1,075,000
Capital Outlay	7,000,000	5,950,000
TOTAL EXPENDITURES	<u>8,711,860</u>	<u>7,025,000</u>
OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>-</u></u>	<u><u>-</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Obligation Bond Fund

Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	8,626,860	-
ADJUSTMENT	-	7,000,000
ADJUSTED BEGINNING BALANCE JULY 1	8,626,860	7,000,000
LOCAL REVENUE		
Interest and Investment Income	85,000	25,000
Other Local Income Revenue	-	-
TOTAL LOCAL REVENUE	85,000	25,000
OTHER SOURCES		
Sale of Bonds	-	-
TOTAL INCOMING TRANSFER	-	-
TOTAL INCOME - ALL SOURCES	85,000	25,000
TOTAL BEGINNING BALANCE AND REVENUE	8,711,860	7,025,000



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Obligation Bond Fund

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
SUPPLIES AND MATERIALS		
Noninstructional Supplies	-	-
TOTAL SUPPLIES AND MATERIALS	-	-
CONTRACTED SERVICES		
Personal and Contract Services	1,461,860	950,000
Travel and Conference Expenses	-	-
Insurance	-	-
Rents, Leases, and Repairs	-	-
Legal, Elections, and Audit Expense	250,000	125,000
Other Services And Expenses	-	-
Postage	-	-
TOTAL CONTRACTED SERVICES	1,711,860	1,075,000
CAPITAL OUTLAY		
Site Improvements	4,000,000	-
Buildings	2,500,000	5,750,000
Equipment	500,000	200,000
TOTAL CAPITAL OUTLAY	7,000,000	5,950,000
OTHER OUTGO		
Interfund Transfer Out	-	-
TOTAL OTHER OUTGO	-	-
TOTAL EXPENDITURES	8,711,860	7,025,000
TOTAL ENDING BALANCE	-	-
GRAND TOTAL - EXPENDITURES/ENDING BAL	8,711,860	7,025,000



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Bond Fund Series 2012C
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	15,000,000	100,000
ADJUSTMENT	-	14,700,000
ADJUSTED BEGINNING BALANCE JULY 1	<u>15,000,000</u>	<u>14,800,000</u>
REVENUES		
State Revenue	-	-
Local Revenue	100,000	50,000
TOTAL REVENUES	<u>100,000</u>	<u>50,000</u>
EXPENDITURES		
Other Operating Expenses	4,000,000	-
Capital Outlay	11,000,000	14,850,000
TOTAL EXPENDITURES	<u>15,000,000</u>	<u>14,850,000</u>
OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>100,000</u></u>	<u><u>-</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Bond Fund Series 2012C
Revenue Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
BEGINNING BALANCE JULY 1	15,000,000	100,000
ADJUSTMENT	-	14,700,000
ADJUSTED BEGINNING BALANCE JULY 1	15,000,000	14,800,000
 INCOME		
STATE REVENUE		
Community College Construction Act	-	-
LOCAL REVENUE		
Interest and Investment Income	100,000	50,000
Other Local Income Revenue	-	-
TOTAL LOCAL REVENUE	100,000	50,000
OTHER SOURCES		
Sale of Bonds	-	-
TOTAL INCOMING TRANSFER	-	-
TOTAL INCOME - ALL SOURCES	100,000	50,000
TOTAL BEGINNING BALANCE AND INCOME	15,100,000	14,850,000



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Bond Fund Series 2012C
Expense Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
SUPPLIES AND MATERIALS		
Noninstructional Supplies	-	-
TOTAL SUPPLIES AND MATERIALS	-	-
CONTRACTED SERVICES		
Personal and Contract Services	4,000,000	-
Travel and Conference Expenses	-	-
Insurance	-	-
Rents, Leases, and Repairs	-	-
Other Services And Expenses	-	-
Postage	-	-
TOTAL CONTRACTED SERVICES	4,000,000	-
CAPITAL OUTLAY		
Site Improvements	6,000,000	5,000,000
Buildings	5,000,000	9,850,000
Equipment	-	-
TOTAL CAPITAL OUTLAY	11,000,000	14,850,000
OTHER OUTGO		
Interfund Transfer Out	-	-
TOTAL OTHER OUTGO	-	-
TOTAL EXPENDITURES	15,000,000	14,850,000
NET ENDING BALANCE/RESERVES	100,000	-
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	15,100,000	14,850,000



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Worker's Compensation Self Insurance

Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	3,999	13,499
ADJUSTMENT	-	(436,249)
ADJUSTED BEGINNING BALANCE JULY 1	3,999	(422,750)
 REVENUES		
Local Revenue	461,429	667,076
TOTAL REVENUES	461,429	667,076
 EXPENDITURES		
Other Operating Expenses	451,929	666,076
Capital Outlay	-	-
TOTAL EXPENDITURES	451,929	666,076
 OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	-	-
 TOTAL ENDING BALANCE	13,499	(421,750)



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Worker's Compensation Self Insurance Fund

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	3,999	13,499
ADJUSTMENT	-	(436,249)
ADJUSTED BEGINNING BALANCE JULY 1	<u>3,999</u>	<u>(422,750)</u>
 REVENUE		
 LOCAL REVENUE		
Contract Services	451,929	666,076
Interest and Investment Income	9,500	1,000
TOTAL LOCAL REVENUE	<u>461,429</u>	<u>667,076</u>
 INCOMING TRANSFERS		
Interfund transfers	-	-
TOTAL INCOMING TRANSFER	<u>-</u>	<u>-</u>
 TOTAL INCOME - ALL SOURCES	<u>461,429</u>	<u>667,076</u>
 TOTAL BEGINNING BALANCE AND INCOME	<u><u>465,428</u></u>	<u><u>244,326</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Worker's Compensation Self Insurance Fund

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
CONTRACTED SERVICES		
Insurance	451,929	666,076
Rents, Leases, and Repairs	-	-
Other Services And Expenses	-	-
Postage	-	-
TOTAL CONTRACTED SERVICES	451,929	666,076
CAPITAL OUTLAY		
Site Improvements	-	-
Buildings	-	-
Equipment	-	-
TOTAL CAPITAL OUTLAY	-	-
OTHER USES		
Reserve For Contingencies	-	-
TOTAL OTHER USES	-	-
TOTAL EXPENDITURES	451,929	666,076
NET ENDING BALANCE	13,499	(421,750)
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	465,428	244,326



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Property and Liability Self Insurance

Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	33,932	33,932
ADJUSTMENT	-	(33,932)
ADJUSTED BEGINNING BALANCE JULY 1	<u>33,932</u>	<u>-</u>
REVENUES		
Local Revenue	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES		
Other Operating Expenses	350,000	450,000
Capital Outlay	-	-
TOTAL EXPENDITURES	<u>350,000</u>	<u>450,000</u>
OTHER SOURCES(USES)		
Transfers In	350,000	450,000
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	<u>350,000</u>	<u>450,000</u>
TOTAL ENDING BALANCE	<u><u>33,932</u></u>	<u><u>-</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Property and Liability Self Insurance Fund

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	33,932	33,932
ADJUSTMENT	-	(33,932)
ADJUSTED BEGINNING BALANCE JULY 1	<u>33,932</u>	<u>-</u>
REVENUES		
LOCAL REVENUE		
Interest and Investment Income	-	-
TOTAL LOCAL REVENUE	<u>-</u>	<u>-</u>
OTHER USES		
Interfund transfers	350,000	450,000
TOTAL OTHER USES	<u>350,000</u>	<u>450,000</u>
TOTAL INCOME - ALL SOURCES	<u>350,000</u>	<u>450,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>383,932</u></u>	<u><u>450,000</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Property and Liability Self Insurance Fund

Expenditure Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
EXPENDITURES		
CONTRACTED SERVICES		
Personal and Consultant Services	-	-
Insurance	350,000	450,000
Rents, Leases, and Repairs	-	-
Other Services And Expenses	-	-
Postage	-	-
TOTAL CONTRACTED SERVICES	350,000	450,000
OTHER OUTGO		
Reserve For Contingencies	-	-
TOTAL OTHER OUTGO	-	-
TOTAL EXPENDITURES	350,000	450,000
ENDING BALANCE	33,932	-
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	383,932	450,000



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Child Development Fund

Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	85,806	9,297
ADJUSTMENT	-	(9,297)
ADJUSTED BEGINNING BALANCE JULY 1	<u>85,806</u>	<u>-</u>
 REVENUES		
Federal Revenue	20,000	150,000
State Revenue	575,000	466,361
Local Revenue	1,975	150
TOTAL REVENUES	<u>596,975</u>	<u>616,511</u>
 EXPENDITURES		
Academic Salaries	54,919	56,720
Classified Salaries	408,609	350,996
Benefits	166,577	140,718
Supplies and Materials	33,645	35,875
Other Operating Expenses	4,734	3,550
Capital Outlay	-	-
TOTAL EXPENDITURES	<u>668,484</u>	<u>587,859</u>
 OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	(5,000)	(4,000)
TOTAL OTHER SOURCES(USES)	<u>(5,000)</u>	<u>(4,000)</u>
 TOTAL ENDING BALANCE	<u><u>9,297</u></u>	<u><u>24,652</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Child Development Fund

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	85,806	9,297
ADJUSTMENT	-	(9,297)
ADJUSTED BEGINNING BALANCE JULY 1	<u>85,806</u>	<u>-</u>
 REVENUE		
FEDERAL REVENUE		
Other Federal Revenues	20,000	150,000
Federal Grant Income	-	50,000
TOTAL FEDERAL REVENUE	<u>20,000</u>	<u>150,000</u>
 STATE REVENUE		
Child Development Revenue	575,000	466,361
Reimbursable Categorical Program	-	-
Other Miscellaneous State Revenue	-	-
TOTAL STATE REVENUE	<u>575,000</u>	<u>466,361</u>
 LOCAL REVENUE		
Interest and Investment Income	1,975	150
Child Development Services	-	-
TOTAL LOCAL REVENUE	<u>1,975</u>	<u>150</u>
 TOTAL REVENUE - ALL SOURCES	<u>596,975</u>	<u>616,511</u>
 TOTAL BEGINNING BALANCE AND REVENUE	<u><u>682,781</u></u>	<u><u>616,511</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Child Development Fund
Expense Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
ACADEMIC SALARIES		
Directors	54,919	56,720
TOTAL ACADEMIC SALARIES	54,919	56,720
CLASSIFIED SALARIES		
Non Instructional Salaries Regular	333,830	301,115
Non-STRS Instructors	50,625	48,206
Non Instruct. Salaries Non Regular	1,280	1,675
Instructional Aides, Other	22,874	-
TOTAL CLASSIFIED SALARIES	408,609	350,996
EMPLOYEE BENEFITS		
State Teachers' Retirement System	4,531	4,679
PERS	41,164	34,662
Old Age Survivors Disability	31,958	27,077
Health and Welfare	77,500	58,468
Unemployment Insurance	2,035	4,519
Workers' Compensation Insurance	9,389	11,313
TOTAL EMPLOYEE BENEFITS	166,577	140,718
BOOKS, SUPPLIES AND MATERIALS		
Textbooks	1,000	1,000
Other Books	4,000	4,375
Instructional Supplies	300	500
Non Instructional Supplies	28,345	30,000
TOTAL BOOKS, SUPPLIES AND MAT.	33,645	35,875
CONTRACT SERVICES AND OPERATING EXPENSES		
Indirect Costs	-	-
Travel, Conference and Training	-	-
Maintenance Contracts	-	-
Other Services, Postage, and Ads	4,734	3,550
TOTAL CONTRACT SERVICES	4,734	3,550



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Child Development Fund Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
OTHER OUTGO		
Other Payments To/For Students	5,000	4,000
Reserve for Contingencies	-	-
TOTAL OTHER OUTGO	5,000	4,000
TOTAL EXPENDITURES LESS CONTINGENCY	673,484	591,859
ENDING BALANCE	9,297	24,652
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	682,781	616,511



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

Student Financial Aid Fund

Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 FINAL BUDGET</u>
BEGINNING BALANCE JULY 1	204,477	205,477
ADJUSTMENT	<u>-</u>	<u>242,890</u>
ADJUSTED BEGINNING BALANCE JULY 1	204,477	448,367
 REVENUE		
 FEDERAL REVENUE		
Student Financial Aid	<u>-</u>	<u>-</u>
TOTAL FEDERAL REVENUE	-	-
 STATE REVENUE		
Cal Grants	<u>370,000</u>	<u>341,000</u>
TOTAL STATE REVENUE	370,000	341,000
 LOCAL REVENUE		
Interest and Investment Income	<u>1,000</u>	<u>-</u>
TOTAL LOCAL REVENUE	1,000	-
 TOTAL REVENUE - ALL SOURCES	<u>371,000</u>	<u>341,000</u>
 TOTAL BEGINNING BALANCE AND REVENUE	<u><u>575,477</u></u>	<u><u>789,367</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
Student Financial Aid Fund
Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 FINAL BUDGET
EXPENDITURES		
OTHER OUTGO		
Student Financial Aid	370,000	341,000
TOTAL OTHER OUTGO	370,000	341,000
GRAND TOTAL EXPENDITURES	370,000	341,000
ENDING BALANCE	205,477	448,367
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	575,477	789,367

APPENDIX



Compton Community College District Base Revenue

Final Budget – FY2014

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 72 community college districts in the State. This apportionment, designated as the district's total available general revenue is currently received from five sources:

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

The amount of enrollment fees, property taxes, education protection account, and RDA dissolution 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, education protection account, or RDA dissolution received are higher than originally estimated, the State reduces that district's apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is comprised of sales tax increases which are set to expire at the end of 2016 and income tax increases set to expire at the end of 2018. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed on the basis of three factors:

- Foundation Revenues (basic allocation);
- Credit FTES Revenues;
- Non-Credit FTES Revenues

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2012-2013 base funding rates were \$4,564.82 for Credit FTES and \$2,744.95 for Non-credit FTES. The 2013-2014 estimated COLA of 1.57% provided approved in the Governor's Budget increasing base funding rates to \$4,636.49 for Credit FTES and \$2,788.05 for Non-credit FTES.



Compton Community College District Base Revenue

Final Budget – FY2014

The Base Revenue for 2012-2013 was computed based on 5,962 credit FTES and 27 non-credit FTES. The District's credit FTES have fallen in the past year to a level of 5,936 noted during second period apportionment which required the District to borrow FTES from Summer 2013, boosting credit FTES to 6,000 in order for the District's base FTES to be fully funded.



Compton Community College District

BUDGETED POSITIONS

CHIEF EXECUTIVE OFFICER

Description	CEO	Grand Total
ADMINISTRATIVE ASST TO THE CEO (CN)	1.00	1.00
EXECUTIVE ASSISTANT TO THE CEO	1.00	1.00
CEO	1.00	1.00
Grand Total	3.00	3.00



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

Description	V.P. Academic Affairs	Academic Senate	Grand Total
SR ADMINISTRATIVE ASSISTANT	1.00		1.00
SCHEDULING SPECIALIST	1.00		1.00
RESEARCH ANALYST	1.00		1.00
Grand Total	3.00	-	3.00

New academic positions for 2013-14:
 Communication Studies (1.0)
 Counseling / Learning Disabilities Specialist (1.0)
 Kinesiology / PE - Baseball Coach (1.0)
 Psychology (1.0)
 English / Reading (1.0)
 Mathematics (3.0)
 Nursing



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 ACADEMIC AFFAIRS - DIVISION I

Description	Childhood Education	Natural Sciences	Nursing	Physical Education	Psychology	Grand Total
FULL TIME INSTRUCTOR	3.00	9.00	7.00	3.00	2.00	24.00
INSTRUCTIONAL INSTRUCTIONAL ASSISTANTS			2.00			2.00
INSTRUCTIONAL COORDINATOR			1.00			1.00
LAB TECHNICIANS			2.00			2.00
SR ADMINSTRATIVE ASSISTANT			1.00			1.00
DEAN			1.00			1.00
DIRECTOR			0.50			0.50
Grand Total	3.00	9.00	14.50	3.00	2.00	31.50



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 ACADEMIC AFFAIRS - DIVISION II

Description	V.P. Academic Affairs	Behavioral & Social Sciences	Business	Fine Arts	I&T Division	Grand Total
EXTENDED LEARNING COORDINATOR	1.00					1.00
FULL TIME INSTRUCTOR		7.00	7.00	3.00	5.00	22.00
INSTRUCTIONAL ASSOCIATE	1.00					1.00
SR ADMINSTRATIVE ASSISTANT	1.00					1.00
TOOL ROOM ATTENDANTS	2.00					2.00
DEAN	1.00					1.00
Grand Total	6.00	7.00	7.00	3.00	5.00	28.00



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS - DIVISION III

Description	V.P. Academic Affairs	Communications	English	ESL Assessment Coordinator	Mathematics	Grand Total
FULL TIME INSTRUCTOR		1.00	12.00	1.00	12.00	26.00
FULL TIME LIBRARIAN	3.00					3.00
INSTRUCTIONAL ASSOCIATES	3.00					3.00
INSTRUCTIONAL SPECIALIST	1.00					1.00
LIBRARY ASSISTANT	1.00					1.00
SENIOR LIBRARY CLERK	1.00					1.00
SR ADMINSTRATIVE ASSISTANT	1.00					1.00
STUDENT SUCCESS COORDINATOR	1.00					1.00
DEAN	1.00					1.00
Grand Total	12.00	1.00	12.00	1.00	12.00	38.00



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
STUDENT SERVICES

Description	Athletics	DSPS	Counseling	EOPS	EOP&S District Match	EOPS CARE Project	Student Recruitment	Admissions/Records Office	DPSS	Matriculation Services	Div Office-Student Serv/EnrollMg	Financial Aid	Student Affairs	TANF	CAWORKS	Foster Care Ed	BFAP	TRIO - Upward Bound Math/Scien	Grand Total
ADAPTED COMPUTER TECH SPC		1.00																	1.00
ADMINISTRATIVE ASSISTANT		1.00							1.00					0.40	0.60	0.50			3.50
ADMINISTRATIVE SECRETARY										1.00									1.00
ATHLETIC FACILTS & EQP AT	1.00																		1.00
ATHLETIC SPECIALIST	1.00																		1.00
CERT. ATHLETIC TRAINER	1.00																		1.00
CFP1-A PROGRAM ASSISTANT				0.60	0.40				0.60					0.40	0.60		1.00		3.60
CFP-2 PROGRAM TECHNICIAN									2.98	1.00				0.12		1.00	2.00		7.10
CFP-3 PROGRAM SPECIALIST											1.00			0.45	0.55			1.00	3.00
COORDINATOR																	1.00		1.00
COUNSELOR-NON TEACHG FULL		0.50	6.00	2.50		0.50			1.50										11.00
ENROLL SERVS SUPERVISOR								1.00											1.00
EOPS COORDINATOR				0.75		0.25													1.00
FINANCIAL AIDE COORDINATOR											2.00								2.00
FINANCIAL AIDE SUPERVISOR											1.00								1.00
OUTREACH COORDINATOR				0.50		0.50													1.00
PROGRAM MANAGER																		1.00	1.00
RECORDS CLERK								1.00											1.00
RECORDS SPECIALIST								3.00											3.00
SR ADMINSTRTV ASST							1.00			1.00									2.00
STUDENT ACTIVITIES COORDINATOR													1.00						1.00
STUDENT LIFE ASSISTANT													1.00						1.00
DEAN											1.00								1.00
DIRECTOR	0.50				1.00		1.00	1.00	0.50			1.00	1.00		0.50				6.50
Grand Total	3.50	2.50	6.00	4.35	1.40	1.25	2.00	6.00	6.58	1.00	3.00	5.00	2.00	1.37	2.25	1.50	4.00	2.00	56.70



Compton Community College District

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ADMINISTRATIVE SERVICES

Description	Copy Center	Fiscal Services	Information Technology Service	Human Resources	Grounds	Operations	Carpenter Shop	Electric Shop	Mailroom	Paint Shop	Plumbing Shop	Grand Total
ACCOUNTANT		2.00										2.00
ACCOUNT CLERK		1.00										1.00
ACCOUNTING SUPERVISOR		1.00										1.00
ACCOUNTING TECHNICIAN		2.00										2.00
ADMINISTRATIVE ASSISTANT						1.00						1.00
BUDGET ANALYST		1.00										1.00
BUS DRIVER/MECHANIC						2.00						2.00
CARPENTER/LOCKSMITH							1.00					1.00
CHIEF BUSINESS OFFICER		1.00										1.00
EVENT COORDINATOR/SCHEDUL		1.00										1.00
HUMAN RESOURCES SPECIALIST				3.00								3.00
INFORMATION SYSTEMS ENGINEER			1.00									1.00
IT CLIENT SUPPORT SPEC.												-
IT TECH. SUPPORT SPEC.												-
IT/TELECOMMUNICATIONS TECHNICIAN			1.00									1.00
MAIL CLERK/SWITCH OP									1.00			1.00
PAINTER										1.00		1.00
PAYROLL SPECIALIST		2.00										2.00
REPROGRAPHICS TECHNICIAN	1.00											1.00
PURCHASING AGENT		1.00										1.00
PURCHASING TECHNICIAN		1.00										1.00
SENIOR GROUNDSKEEPER					1.00							1.00
SR ADMINISTRATIVE ASSISTANT		1.00										1.00
SR INFORMATION TECHNOLOGY TECHNICIAN			1.00									1.00
SHIPPING & RECEIVING CLERK						1.00						1.00
UTILITY MAINTANCE WORKER						17.00						17.00
UTILITY MAINTENANCE SUPVR						2.00						2.00
DEAN				1.00								1.00
DIRECTOR		2.00				1.00						3.00
MANAGER			1.00									1.00
Grand Total	1.00	16.00	5.00	4.00	1.00	24.00	1.00	-	1.00	1.00	-	54.00

New positions for 2013-14:
Info Technology Technician I/II (1)



Compton Community College District

BUDGETED POSITIONS - CHILD DEVELOPMENT FUND

Description	Careers in Child Care Training	CDC	Child Developmen t Center Local	Grand Total
ADMINISTRATIVE ASSISTANT	0.25	0.50	0.25	1.00
COOK			0.50	0.50
INFANT TODDLER		3.00		3.00
PRE SCHOOL TEACHER		2.25		2.25
DIRECTOR	0.20	0.30		0.50
Grand Total	0.45	6.05	0.75	7.25



Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2013-2018 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2012-13	Infrastructure Replacement Phase 1	\$36,204,000
2013-14	Infrastructure Replacement Phase 2	\$13,448,000
	Allied Health Renovation	\$10,946,000
2014-15	Music Building Renovation	\$ 1,000,000
2016-17	MIS Building Upgrade	\$ 7,400,000
2017-18	Delta Building Renovation for Police	\$ 1,622,000
2018-19	Instructional Building 1 Replacement	\$17,338,000
	Instructional Building 2 Replacement	\$19,522,000
2020-21	Student Services Center Replacement	\$11,375,000
	Student Activities Center Replacement	\$ 6,232,000
	Administration Building Remodel	\$ 3,643,000
	Physical Education Complex	\$23,993,000
	Media Arts Center Replacement	\$ 7,496,000



Compton Community College District Enrollment Fees

Final Budget – FY2014

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree Eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum
2012-14	\$46 per unit, no maximum



Full-Time Faculty Obligation

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

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement**</u>
2006	81.4	112.2	84.7%	\$60,289
2007	35.4	91	76.2%	\$60,289
2008	22.40	84.00	66.08%	\$60,289
2009	22.40	79.00	55.4%	\$63,798
2010	22.4	82.3	52.3%	\$66,801
2011	22.4	81.38	52.18%	\$68,602
2012	22.4	80	55.75	\$69,128
2013	22.4	N/A***	N/A***	\$69,128

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

** Based on second period apportionment report.

*** Obligation for Fall 2013 has not been determined yet.

N/A Not Available



Memberships

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education. Listed below are organization memberships approved for the 2013-2014 fiscal year.

	<u>Estimated Fee</u>
3C4A Membership Application	\$125.00
American Association of Community Colleges	\$1,500.00
American Library Association	\$300.00
Association of California Community College Administrators (ACCCA)	\$300.00
Bellflower Chamber of Commerce	\$150.00
California Association for Postsecondary Education and Disability (CAPED)	\$80.00
California Coalition for Adequate School Housing (C.A.S.H)	\$636.00
California Community College Athletic Association Women's Soccer	\$75.00
California Community College Athletic Directors Association	\$100.00
California Community College Chief Student Services Administration Association	\$300.00
California Community College League	\$10,257.00
California Community College League	\$5,980.00
California Community College Men's Basketball Coaches Association (CCMBCA)	\$350.00
California Community College Soccer Coaches Association – Men's	\$75.00
California Community College Soccer Coaches Association – Women's	\$75.00
California Community College Women's Basketball Coaches Association (CCMBCA)	\$200.00
California Football Coaches	\$145.00
California Library Association	\$250.00
CalWORKs Association	\$50.00
Carson Chamber of Commerce	\$200.00
Community College Facility Coaches	\$825.00
Compton Chamber of Commerce	\$150.00
Cooperative Organization for the Development of Employee Selection	\$1,850.00
International Facility Management Association (IFMA)	\$100.00
LEED Green Associates Membership	\$50.00
LEED Green Associates Renewal Green Building Certification Institute (GBCI)	\$50.00
Los Angeles County School of Trustees Association	\$200.00
Lynwood Chamber of Commerce	\$200.00
National Institute for Staff Organization	\$995.00



Compton Community College District

Final Budget – FY2014

National Association of Student Financial Aid Administrators (NASFAA)	\$1,332.00
National League for Nursing Agency	\$250.00
Paramount Chamber of Commerce	\$150.00
Personnel Commission Association of Southern California	\$40.00
President Round Table	\$500.00
South Coast Conference	\$5,600.00
Southern California Football Coaches	\$1,800.00
The College Board	\$325.00
The Honors Transfer Council of California	\$90.00
Webinar Subscription for Credential Maintenance Program (CMP) at 15 CE	\$345.00
Western Regional Honors Council	\$75.00



FTES Totals by Division

FALL/SPRING

<u>DIVISION</u>	<u>2011-12</u>	<u>2012-13</u>
Behavioral & Social Sciences	757	751
Business Education	247	212
Fine Arts	406	335
Health Sciences & Athletics	549	469
Humanities	764	790
Industry & Technology	529	419
Learning Resources Center	505	395
Mathematical Sciences	648	623
Natural Sciences	711	683
Total	<u>5,116</u>	<u>4,677</u>

WINTER

All divisions	255	231
Total	<u>5,371</u>	<u>4,908</u>

SUMMER

<u>DIVISION</u>	<u>2012</u>	<u>2013</u>
Behavioral & Social Sciences	90	118
Business Education	34	27
Fine Arts	63	52
Health Sciences & Athletics	52	48
Humanities	153	135
Industry & Technology	67	53
Instructional Services	159	129
Mathematical Sciences	217	182
Natural Sciences	169	159
Total	<u>1,004</u>	<u>903</u>



Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</u>
2008-2009		
	Goal	Actual
Summer 08	479	624
Fall 08 - Spring 09 (includes 18% inc over 07/08)	3,521	3,924
Summer 09 (Shifted to 08/09)	0	452
Total	4,000	5,000
2009-2010		
	Goal	Actual
Summer 09	310	243
Fall 09 - Spring 10	5,290	5,060
Total	5,600	5,303
2010-2011		
	Goal	Actual
Summer 10	900	941
Fall 10 - Spring 11	5,500	5,685
Total	6,400	6,626
2011-2012		
	Goal	Actual
Summer 11	1,035	1,004
Fall 11 - Spring 12	4,965	5,371
Total	6,000	6,375
2012-2013		
	Goal	Projection
Summer 12	950	903
Fall 12 - Spring 13	4,950	4,908
Summer 13 to 12/13)*	0	189
Total	5,900	6,000
2013-2014		
	Goal	Projection
Summer 13	1,000	801
Fall 13 - Spring	5,250	5,450
Summer 14	0	0
Total	6,250	6,251

* District borrowed FTES from Summer 13 term to be included in the Annual 320 for fiscal year 2012-13 in order to meet the District's base FTES.

** Fall 13 and Spring 14 values account for additional sections to repay FTES borrowed from Summer 2013



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. In November of, 2002, local voters approved Measure CC for a total of \$100,000,000. Bond



funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

REVENUE - Income from all sources.

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

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

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

The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.



Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.

The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.

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

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

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

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

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

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

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

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

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

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

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

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