

TENTATIVE BUDGET

Fiscal Year 2015-2016

COMPTON COMMUNITY COLLEGE DISTRICT



**Compton Community College District
2015-2016 Tentative Budget**

Submitted by:

Dr. Keith Curry
Chief Executive Officer

To the:

Special Trustee
Mr. Thomas Henry

June 16, 2015



**Compton Community College District
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June 10, 2015

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Compton, Lynwood, Paramount
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portions of Athens, Bellflower,
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South Gate

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KEITH CURRY, Ed.D.
Chief Executive Officer

THOMAS E. HENRY
Special Trustee

Special Trustee
Compton Community College District

The Compton Community College District's proposed Tentative Budget for the 2015-2016 fiscal year is submitted for your review and approval.

The Unrestricted General Fund budget is a tentative fiscal plan, as the State of California has not finalized its 2015-2016 revenue allocations for community colleges. For the 2015-2016 fiscal year, we anticipate that the El Camino College Compton Center will be funded for 5,200 Full-Time Equivalent Students (FTES), which is approximately 800 FTES below our funding from 2014-2015 year. This represents a \$3.7 million reduction in FTES funding for the 2015-2016 year. However, the district anticipates additional one-time funding from State of California which would mitigate the reduction in FTES funding for the 2015-2016 year.

The Tentative Budget was developed to achieve 5,860 FTES. The El Camino College Compton Center will offer 1,500 course sections to meet that FTES target. At this time, the Tentative Budget includes a Cost of Living Adjustment (COLA) of 1.02% for base apportionment revenue. The Tentative 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. After this transfer, the total amount due to the line of credit is \$1,400,000. This is the third in a series of yearly transfers to the line of credit fund.

The Tentative Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

Any recommended modification to the budget will be communicated to you at the September 8, 2015 Board meeting with the presentation of the 2015-2016 Final Budget.

Sincerely,

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

Keith Curry
Chief Executive Officer
Compton Community College District



Compton Community College District Budget Assumptions

Tentative Budget – FY2016

The following Budget Assumptions were recommended by the Chief Executive Officer.

I. Organization

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

II. Unrestricted General Fund Budget Guidelines

The Tentative Budget is based on the Governor's 2015 May Revision Budget. The Governor's budget is based on a 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 includes Access funds totaling \$156.5 million, \$200 million for student success, \$61 million in COLA (1.02%), which is the third consecutive year to receive COLA since 2007-2008 budget, and \$266.7 million for increased operating expenses to cover annual pension benefits increase (PERS & STRS), retirement benefits, professional development, facilities, and other general operating expenses. In addition the budget includes one-time resources which include \$94.5 million to retire deferrals and \$627.8 million for deferred maintenance, instructional equipment, mandated claims, and other one-time costs.

- A. Projected beginning balance: **\$5,984,383.**
- B. Estimated local, state and other revenue: **\$36,302,401**
- C. Estimated Education Protection Account (Prop 30) funds to be used entirely for instructional salaries: **\$5,476,160.**
- D. Estimated funds for increased operating expenses including annual pension benefit expense increase (PERS & STRS), retirement benefits, professional development, facilities, and other general operating expense: **\$1.3 million.**
- E. Reserve for contingency and ending fund balance: **\$6,390,113** of budgeted expenditures.
- F. The 2015-2016 general apportionment revenue for the Compton Center is based on 5200 FTES, which is approximately 800 FTES below the general apportionment from 2014-2015 fiscal year. This represents a \$3.7 million reduction in general apportionment in 2015-2016. The 2015-2016 Compton Center Budget was developed to achieve 5,860 FTES.
- G. Offering 1,500 course sections.
- H. Cost of Living Adjustment (COLA) funding of 1.02% or **\$47.69** credit FTES equates to approximately **\$311,000** based on 5,860 FTES.
- I. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$442,000.**
- J. Budget for the PARS Retirement Payment: **\$109,842.** The total remaining district liability for participating in PARS is: **\$109,842.**



Compton Community College District Budget Assumptions

Tentative Budget – FY2016

- K. Project Public Employee Retirement System (PERS) contributions increased to 11.847% and State Teachers Employee Retirement System (STRS) increased to 10.73%.
- L. Budget for projected utilities increase of 2.0% or a total cost of \$1,142,000.
- M. Budget all step and column increases of approximately \$200,000.
- N. Budget includes no new employee positions.
- O. 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.
- P. Budget for line of credit debt expense (\$1,292,420).
- Q. Budget for the Police Services Contract with El Camino College (\$1,400,000).
- R. Budget for Other Postemployment Benefit (OPEB) contribution of (\$250,000).
- S. Budget for the following one-time Augmentations/Enhancements (\$700,000):
 - a. Enrollment Management Plan (\$100,000)
 - b. One-Time Planning Augmentations (\$50,000)
 - c. Budget Enhancements (\$50,000)
 - d. Site-Improvements – Cosmetology Program (\$500,000)
- T. Unrestricted Budget includes the following interfund transfers:
 - a. Transfer \$200,000 to the Line of Credit Fund 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 \$1,400,000.
 - b. Transfer \$396,000 to the Property & Liability Fund.

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		7,149,975	8,168,700	5,984,383
ADJUSTMENT		(70,827)	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>7,079,148</u>	<u>8,168,700</u>	<u>5,984,383</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	-	-	-
8199	Financial Aid Administrative Allowance	-	-	-
Total Federal Revenue		-	-	-
<u>STATE REVENUE</u>				
8610	Principal Apportionment	20,715,568	21,814,547	20,529,277 a)
8610	Base Augmentation			1,360,000 f)
8610	Education Protection Account Funds	5,009,940	5,215,390	5,476,160 b)
8610	Potential Revenue Shortfall		(175,358)	(171,715)
8606	Part-Time Faculty Apportionment	70,827	70,827	70,827 d)
8612	Prior Year Apportionment Correction	(33,516)	-	-
8614	Enrollment Fee Administration	85,085	85,084	85,084 d)
8672	Homeowner's Property Tax Relief	27,127	29,070	27,570 d)
8680	Lottery Funds	745,095	778,806	763,560 e)
8690	Other State Revenue	1,262	-	-
8691	Mandated Cost Claims	166,880	169,680	2,880,000 c)
Total State Revenue		<u>26,788,268</u>	<u>27,988,046</u>	<u>31,020,763</u>

Notes to Revenue a) through g), see page 6-a.

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	3,613,169	3,712,562	3,750,688
8812	District Taxes - Supplemental	83,552	50,000	70,000
8813	District Taxes - Unsecured Roll	32,999	50,000	30,000
8816	District Taxes - Prior Years	(17,657)	100,000	250,000
8819	Redevelopment Agency Funds	661,456	-	-
8842	Equipment Sales	10,901	-	-
8850	Rentals and Leases	28,977	50,000	65,600
8860	Interest and Investment Income	140,685	150,000	110,000
8874	Enrollment Fees	916,735	850,000	854,250
8879	Transcript Fees	8,823	4,000	4,200
8880	Non-Resident Tuition	88,010	50,000	52,500
8885	Non-Resident Tuition-Foreign	95,630	80,000	84,000
8893	Miscellaneous Income	372,241	10,000	10,400
	Total Local Revenue	<u>6,035,521</u>	<u>5,106,562</u>	<u>5,281,638</u>
	<u>INCOMING TRANSFERS</u>			
8987	Contributions from Other Funds	<u>(14,920)</u>	<u>-</u>	<u>-</u>
	Total Incoming Transfers	<u>(14,920)</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE - ALL SOURCES	<u>32,808,869</u>	<u>33,094,608</u>	<u>36,302,401</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>39,888,017</u>	<u>41,263,308</u>	<u>42,286,784</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	5,762,198	6,347,588	6,507,272 h)
1200	Regular Schedule, Non-Teaching	2,424,639	2,488,061	2,739,034
1300	Other Schedule, Teaching	3,557,471	4,396,000	4,060,580
1400	Other Schedule, Non-Teaching	438,575	390,000	401,779
Total Academic Salaries		12,182,883	13,621,649	13,708,665
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,643,729	4,963,500	5,210,700 i)
2200	Instructional Aides, Regular	461,459	601,400	566,218
2300	Student Help, Hourly and Overtime	557,685	685,000	554,607 m)
2400	Instructional Aides, Other	120,105	162,500	160,500
Total Classified Salaries		5,782,977	6,412,400	6,492,025
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	911,567	1,135,098	1,407,001
3200	Public Employees' Retirement	630,814	693,400	695,360
3300	Social Security - OASDI/Medicare	621,797	621,755	645,665
3400	Health and Welfare - Medical	2,300,661	2,890,900	3,150,430 j)
3500	Unemployment Insurance	12,073	88,650	33,812
3600	Workers' Compensation Insurance	1,277,292	578,425	709,406
3700	Cash in Lieu of Insurance	136,708	-	-
3800	Other Benefits	109,842	109,842	109,842
3900	Retiree Benefits	65,911	150,799	77,750
Total Staff Benefits		6,066,665	6,268,869	6,829,266
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4300	Instructional Supplies	11,738	199,075	189,745
4400	Repairs and Supplies	23,243	124,950	62,500
4500/4600	Non-Instructional Supplies/Gasoline	308,439	248,860	411,378
Total Books, Supplies and Materials		343,420	572,885	663,623

Notes to Expenditures f) through h)

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	1,729,828	2,194,450	2,176,820
5200	Travel, Conference and Training	128,755	146,300	162,788
5300	Dues and Memberships	32,390	24,100	35,790
5400	Insurance	105,811	110,000	106,463
5500	Utilities and Housekeeping Services	950,324	1,177,500	1,142,000
5600	Contracts, Rentals, and Repairs	638,091	646,250	683,279
5700	Legal, Elections, and Audit Expense	447,166	159,000	307,500
5800	Other Services, Postage, Advertising	659,757	706,950	633,891
5900	Miscellaneous	4,617	123,000	243,146 k)
Total Contract Services and Operating Expenses		<u>4,696,739</u>	<u>5,287,550</u>	<u>5,491,677</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	1,535	110,000	500,000 l)
6300	Library Books	44,367	48,000	50,000
6400	Equipment	362,871	922,572	200,415
Total Capital Outlay		<u>408,773</u>	<u>1,080,572</u>	<u>750,415</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,292,420	1,300,000	1,300,000
7300	Interfund Transfer	869,480	670,000	596,000
7600	Other Student Aid	75,960	65,000	65,000
Total Other Outgo		<u>2,237,860</u>	<u>2,035,000</u>	<u>1,961,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>31,719,317</u>	<u>35,278,925</u>	<u>35,896,671</u>
SUBTOTAL ENDING BALANCE / RESERVES		<u>8,168,700</u>	<u>5,984,383</u>	<u>6,390,113</u>
TOTAL ENDING BALANCE / RESERVES		8,168,700	5,984,383	6,390,113
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>39,888,017</u></u>	<u><u>41,263,308</u></u>	<u><u>42,286,784</u></u>

Notes to Expenditures i) through j)

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
	BEGINNING BALANCE JULY 1	389,556	934,391	1,488,480
	ADJUSTMENT	519,225	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	908,781	934,391	1,488,480
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-3180	255,327	250,000	250,000
8120	TRIO - Upward Bound-3181	-	-	-
8120	TRIO - Upward Bound Math/Sci-3182	-	-	-
8140	TANF (6405)	121,169	121,211	105,374
8190	DPSS - 6408	122,932	127,000	128,799
8190	Foster & Kinship Care Ed (FKCE) (1251)	71,084	65,082	65,082
8190	Summer Food Services Program (3401)	1,864	6,856	6,856
8190	YESS ILP Grant (6411)	22,500	22,500	22,500
8199	Other Federal Revenue	-	-	-
	Total Federal Revenue	594,876	592,649	578,611
	<u>STATE REVENUE</u>			
8620	Assessment and Remediation for Nursing (2233)	-	114,000	114,000
8620	Basic Skills (3841)	96,207	100,000	90,000
8620	Board Finan. Assist Prog Admin. Allowance (7625)	287,681	287,682	286,635
8620	CalWORKS (6406)	462,380	466,778	466,778
8620	Disabled Student Program Services (3101)	251,735	249,445	409,537
8620	Extended Opportunity Program & Services (4700)	869,135	880,174	880,874
8620	Extended Opportunity Program & Services CARE (4750)	399,293	404,906	404,906
8620	Equal Employment Opportunity	-	4,173	3,810
8620	Foster Care Education (1251)	52,886	65,082	65,082
8620	Instructional Equipment (3800)	109,067	300,000	300,000
8620	Student Success & Support Programs (6250)	364,737	1,065,311	1,030,349
8620	Student Equity (1006)	-	401,975	601,975
8680	Lottery - Restricted	206,912	191,611	190,000
8690	Special Trustee AB 318 Restricted	245,201	400,000	400,000
8690	Transition Aged Foster Care (4300)	9,424	15,000	15,000
	Total State Revenue	3,354,658	4,946,137	5,258,946

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>LOCAL REVENUE</u>				
8830	Career Technical Education (1115)	167,162	160,000	160,000
8830	Career Advancement Academy (6499)	19,176	63,440	63,440
8830	DHS Mentoring Program (2239)	101,814	90,000	90,000
8830	Work Study (7621)	165,145	160,000	160,000
8840	Auxiliary Services - Commissions	9,751	17,500	12,500
8860	Interest and Investment Income	9,245	9,500	9,500
8881	Parking Services Fees (8080-85)	123,766	225,000	170,000
8890	Other	35,715	10,000	10,000
Total Local Revenue		<u>631,774</u>	<u>735,440</u>	<u>675,440</u>
<u>INCOMING TRANSFERS</u>				
8987	Contributions from Other Funds	14,921	-	-
Total Incoming Transfers		<u>14,921</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>4,596,229</u>	<u>6,274,226</u>	<u>6,512,997</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>5,505,010</u>	<u>7,208,617</u>	<u>8,001,477</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	309,020	361,263	361,263
1300	Other Schedule, Teaching	81,624	87,400	87,400
1400	Other Schedule, Non-Teaching	264,721	322,210	376,647
Total Academic Salaries		655,365	770,873	825,310
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	935,283	1,230,412	1,230,412
2200	Instructional Aides, Full Time	-	-	-
2300	Student Help, Hourly and Overtime	336,313	223,847	223,847
2400	Instructional Aides, Other	22,485	20,000	20,000
Total Classified Salaries		1,294,081	1,474,259	1,474,259
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	46,133	76,786	142,054
3200	Public Employees' Retirement System	115,176	120,708	126,743
3300	Social Security - OASDI & Medicare	91,141	91,991	92,911
3400	Health and Welfare	219,793	346,000	396,000
3500	Unemployment Insurance	867	10,845	10,953
3600	Workers' Compensation Insurance	71,469	66,565	67,231
3700	Cash in Lieu of Insurance	11,644	-	-
3900	Other Benefits	670	9,000	9,000
Total Staff Benefits		556,893	721,895	844,893
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	30,469	14,768	14,768
4300	Instructional Supplies	176,333	217,654	217,654
4500	Non-Instructional Supplies	69,931	120,759	120,759
4700	Food/Food Supplies	-	5,500	5,500
4800	Other Supplies and Materials	4,944	12,000	12,611
Total Books, Supplies, and Materials		281,677	370,681	371,292

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services/Indirect Costs	424,937	786,379	764,333
5200	Travel, Conference & In-Service Training	56,074	62,861	62,861
5300	Dues and Memberships	2,230	3,600	3,600
5400	Insurance	-	-	-
5500	Utilities and Housekeeping Service	-	-	-
5600	Contracts, Rentals, and Repairs	5,105	10,000	10,000
5700	Legal & Regulatory Expenses	-	10,000	10,000
5800	Other Services, Postage, Advertising	229,226	224,664	224,664
5900	Repro Services	19,194	15,787	15,787
Total Contracts Services and Operating Expenses		736,766	1,113,291	1,091,245
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	29,870	-	-
6400	Equipment	352,056	491,750	494,606
Total Capital Outlay		381,926	491,750	494,606
<u>OTHER OUTGO</u>				
7000	Other Outgo	346,907	300,000	300,000
7500	Other Student Aid	1,334	160,000	160,000
7600	Other Payments to/for Students	315,670	317,388	317,388
Total Other Outgo		663,911	777,388	777,388
TOTAL EXPENDITURES / APPROPRIATIONS		4,570,619	5,720,137	5,878,993
NET ENDING BALANCE / RESERVES		934,391	1,488,480	2,122,484
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		5,505,010	7,208,617	8,001,477

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Working Budget	2015-2016 Tentative Budget
	BEGINNING BALANCE JULY 1	682,561	776,890	980,890
	ADJUSTMENTS	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>682,561</u>	<u>776,890</u>	<u>980,890</u>
	INCOME			
	LOCAL INCOME			
8860	Interest	<u>3,966</u>	<u>4,000</u>	<u>4,750</u>
	Total Local Income	3,966	4,000	4,750
	INCOMING TRANSFERS			
8980	Interfund Transfer-General Unrestricted	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
	Total Incoming Transfers	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
	TOTAL INCOME - ALL SOURCES	<u>203,966</u>	<u>204,000</u>	<u>204,750</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>886,527</u></u>	<u><u>980,890</u></u>	<u><u>1,185,640</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	109,637	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		109,637	-	-
<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		109,637	-	-
NET ENDING BALANCE / RESERVES		776,890	980,890	1,185,640
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>886,527</u>	<u>980,890</u>	<u>1,185,640</u>

COMPTONCOMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		1,547,663	1,704,256	1,730,390
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,547,663</u>	<u>1,704,256</u>	<u>1,730,390</u>
INCOME				
STATE INCOME				
8618	Proposition 39 - Energy Conservation/Upgrades	215,372	170,812	202,000
8651	Comm. College Construction- Inst. Bldg #1	-	-	782,000
8651	Comm. College Construction- Allied Health	641,056	7,797,000	4,094,944
8651	Comm. College Construction- Infrastructure I	8,933,836	-	-
8651	Comm. College Construction- Infrastructure II	4,686,755	-	-
8652	Scheduled Maintenance Program	<u>109,706</u>	<u>500,134</u>	<u>500,000</u>
Total State Income		14,586,725	8,467,946	5,578,944
LOCAL INCOME				
8860	Interest	17,624	6,000	8,750
8885	Capital Outlay Fee - Non-Residents	<u>22,674</u>	<u>20,000</u>	<u>18,000</u>
Total Local Income		40,298	26,000	26,750
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	<u>109,706</u>	-	-
Total Incoming Transfers		<u>109,706</u>	-	-
TOTAL INCOME - ALL SOURCES		<u>14,736,729</u>	<u>8,493,946</u>	<u>5,605,694</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>16,284,392</u></u>	<u><u>10,198,202</u></u>	<u><u>7,336,084</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	12,242	10,000	20,000
5620	Scheduled Maintenance Contracts	70,232	40,000	50,000
5660	Rents, Leases and Repairs	36,697	50,000	75,000
Other Operating Expenses		119,171	100,000	145,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	4,708,798	570,812	575,000
6200	Buildings	9,752,167	7,797,000	4,876,944
Total Capital Outlay		14,460,965	8,367,812	5,451,944
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		14,580,136	8,467,812	5,596,944
NET ENDING BALANCE / RESERVES		1,704,256	1,730,390	1,739,140
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>16,284,392</u>	<u>10,198,202</u>	<u>7,336,084</u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		7,797,918	4,187,757	-
ADJUSTMENT		398,401	-	2,296,852
ADJUSTED BEGINNING BALANCE JULY 1		<u>8,196,319</u>	<u>4,187,757</u>	<u>2,296,852</u>
INCOME				
LOCAL INCOME				
8860	Interest	43,601	15,000	9,000
8857	Legal Settlement Revenue	730,000	-	-
8890	Other Local Revenue	<u>10</u>	<u>-</u>	<u>-</u>
Total		773,611	15,000	9,000
TOTAL INCOME - ALL SOURCES		<u>773,611</u>	<u>15,000</u>	<u>9,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>8,969,930</u></u>	<u><u>4,202,757</u></u>	<u><u>2,305,852</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	2,583	5,000	-
4600	Gasoline	-	-	-
5100	Consulting Services	160,844	10,000	62,000
5600	Repairs	14,738	-	-
5700	Legal and Audit Expense	44,956	-	-
5800	Other Services, Fees and Expenses	31,115	-	-
	Other Operating Expenses	254,236	15,000	62,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	2,582,451	1,062,000
6200	Buildings	4,105,734	285,306	-
6400	New Equipment	422,203	1,320,000	1,000,000
	Total Capital Outlay	4,527,937	4,187,757	2,062,000
	TOTAL EXPENDITURES / APPROPRIATIONS	4,782,173	4,202,757	2,124,000
	NET ENDING BALANCE / RESERVES	4,187,757	-	181,852
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	8,969,930	4,202,757	2,305,852

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Working Budget	2015-2016 Tentative Budget
	BEGINNING BALANCE JULY 1	14,921,476	10,368,091	73,732
	ADJUSTMENT	<u>(398,401)</u>	<u>73,732</u>	<u>9,439,892</u>
	ADJUSTED BEGINNING BALANCE JULY 1	14,523,075	10,441,823	9,513,624
INCOME				
LOCAL INCOME				
8860	Interest	39,185	20,000	15,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	<u>-</u>	<u>-</u>	<u>-</u>
Total		39,185	20,000	15,000
TOTAL INCOME - ALL SOURCES		<u>39,185</u>	<u>20,000</u>	<u>15,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>14,562,260</u></u>	<u><u>10,461,823</u></u>	<u><u>9,528,624</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
GENERAL OBLIGATION BOND SERIES 2012C FUND - FUND 42.6
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	1,000	1,000
4600	Gasoline	-	-	-
5100	Consulting Services	-	14,000	10,000
5400	Insurance	314,935	-	-
5500	Fuel	8,579	-	-
5600	Repairs	5,868	-	-
5700	Legal and Audit Expense	504	-	-
5800	Other Services, Fees and Expenses	<u>11,607</u>	<u>5,000</u>	<u>5,000</u>
	Other Operating Expenses	341,493	20,000	16,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	766,896	2,262,467	300,000
6200	Buildings	3,078,063	7,098,624	8,305,624
6400	New Equipment	<u>7,717</u>	<u>1,007,000</u>	<u>907,000</u>
	Total Capital Outlay	3,852,676	10,368,091	9,512,624
	TOTAL EXPENDITURES / APPROPRIATIONS	4,194,169	10,388,091	9,528,624
	NET ENDING BALANCE / RESERVES	<u>10,368,091</u>	<u>73,732</u>	<u>-</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>14,562,260</u></u>	<u><u>10,461,823</u></u>	<u><u>9,528,624</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
 INCOME

Account Number	Description	2013-2014 Actual Income	2014-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		-	16,478,637	13,084,637
ADJUSTMENT		-	-	2,000,000
ADJUSTED BEGINNING BALANCE JULY 1		<u>-</u>	<u>16,478,637</u>	<u>15,084,637</u>
INCOME				
LOCAL INCOME				
8860	Interest	63,665	65,000	60,000
8865	Bond Refinancing	-	-	-
8857	Legal Settlement Revenue	-	-	-
8890	Other Local Revenue	-	-	-
8940	Proceeds from Bonds	<u>16,414,972</u>	<u>-</u>	<u>-</u>
Total		16,478,637	65,000	60,000
TOTAL INCOME - ALL SOURCES		<u>16,478,637</u>	<u>65,000</u>	<u>60,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>16,478,637</u></u>	<u><u>16,543,637</u></u>	<u><u>15,144,637</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2015-2016 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8
 EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Working Budget	2015-2016 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
4600	Gasoline	-	-	-
5100	Consulting Services	-	50,000	202,000
5400	Insurance	-	-	-
5500	Fuel	-	-	-
5600	Repairs	-	-	-
5700	Legal and Audit Expense	-	-	-
5800	Other Services, Fees and Expenses	-	10,000	107,620
Other Operating Expenses		-	60,000	309,620
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	2,200,000	2,945,180
6200	Buildings	-	1,199,000	2,373,000
6400	New Equipment	-	-	2,945,200
Total Capital Outlay		-	3,399,000	8,263,380
TOTAL EXPENDITURES / APPROPRIATIONS		-	3,459,000	8,573,000
NET ENDING BALANCE / RESERVES		<u>16,478,637</u>	<u>13,084,637</u>	<u>6,571,637</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>16,478,637</u></u>	<u><u>16,543,637</u></u>	<u><u>15,144,637</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2013-2014 Actual Income	2015-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		(368,680)	350,543	715,543
ADJUSTMENTS		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>(368,680)</u>	<u>350,543</u>	<u>715,543</u>
<u>LOCAL INCOME</u>				
8830	Contract Services	1,370,889	1,000,000	1,000,000
8860	Interest	11,895	15,000	16,500
8980	Contribution from General Fund	-	-	-
8987	Contribution from Other Funds	-	-	-
Total Local Income		<u>1,382,784</u>	<u>1,015,000</u>	<u>1,016,500</u>
TOTAL INCOME - ALL SOURCES		<u>1,382,784</u>	<u>1,015,000</u>	<u>1,016,500</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,014,104</u></u>	<u><u>1,365,543</u></u>	<u><u>1,732,043</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	-	-	-
3000	Staff Benefits	-	-	-
Total Classified Salaries/Benefits		<u>-</u>	<u>-</u>	<u>-</u>
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	663,561	650,000	655,000
5733	Benefits/Claims Paid	-	-	-
6420	New Equipment - Non-Instructional	-	-	-
Total Contract Services and Operating Expenses		<u>663,561</u>	<u>650,000</u>	<u>655,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>663,561</u>	<u>650,000</u>	<u>655,000</u>
NET ENDING BALANCE / RESERVES		<u>350,543</u>	<u>715,543</u>	<u>1,077,043</u>
GRAND TOTAL - EXPENDITURES /		<u><u>1,014,104</u></u>	<u><u>1,365,543</u></u>	<u><u>1,732,043</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64

Account Number	Description	2013-2014 Actual	2014-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		6	79,977	152,478
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>6</u>	<u>79,977</u>	<u>152,478</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	73	2,500	3,500
8893	Miscellaneous	-	15,696	-
8899	Contribution from General Fund	<u>450,000</u>	<u>470,000</u>	<u>396,000</u>
Total Local Income		<u>450,073</u>	<u>488,196</u>	<u>399,500</u>
TOTAL INCOME - ALL SOURCES		<u>450,073</u>	<u>488,196</u>	<u>399,500</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>450,079</u></u>	<u><u>568,173</u></u>	<u><u>551,978</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CLASSIFIED SALARIES/BENEFITS</u>			
2100	Full Time	-	-	-
3000	Staff Benefits	-	-	-
Total Classified Salaries/Benefits		<u>-</u>	<u>-</u>	<u>-</u>
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	-	-	-
Total Books, Supplies, and Materials		<u>-</u>	<u>-</u>	<u>-</u>
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	-	-	-
5200	Conferences	-	-	-
5400	Insurance	370,102	400,000	330,000
5700	Benefits Paid Claimants	-	-	-
Total Contract Services and Operating Expenses		<u>370,102</u>	<u>400,000</u>	<u>330,000</u>
	<u>CAPTIAL OULAY</u>			
6400	Equipment	-	15,695	-
		<u>-</u>	<u>15,695</u>	<u>-</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>370,102</u>	<u>415,695</u>	<u>330,000</u>
NET ENDING BALANCE / RESERVES		<u>79,977</u>	<u>152,478</u>	<u>221,978</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>450,079</u></u>	<u><u>568,173</u></u>	<u><u>551,978</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33
INCOME

Account Number	Description	2013-2014 Actual Revenue	2015-2015 Working Budget	2015-2016 Tentative Budget
BEGINNING BALANCE JULY 1		1,477	61,438	115,838
ADJUSTMENTS TO BEGINNING BALANCE		(12)	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,465</u>	<u>61,438</u>	<u>115,838</u>
INCOME				
<u>FEDERAL INCOME</u>				
8190	Child Development Food Program	2,271	2,200	2,200
8199	Child Care and Development Program (CCTR)	123,761	74,840	74,840
8199	Child Care and Development Program (CSPP)	<u>101,210</u>	<u>61,918</u>	<u>61,918</u>
Total Federal Income		227,242	138,959	138,959
<u>STATE INCOME</u>				
8622	Child Development Food Program	2,948	3,000	3,000
8622	Child Care and Development Program (CCTR)	87,515	156,628	156,628
8622	Child Care and Development Program (CSPP)	<u>170,736</u>	<u>264,598</u>	<u>264,598</u>
Total State Income		261,199	424,226	424,226
<u>LOCAL INCOME</u>				
8830	Contract Services	45,930	45,000	45,000
8860	Interest	223	225	225
8871	Child Development Services Fees	<u>11,199</u>	<u>11,500</u>	<u>11,500</u>
Total Local Income		57,352	56,725	56,725
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	-	-	-
8980	Transfer from General Fund	<u>60,934</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		60,934	-	-
TOTAL INCOME - ALL SOURCES		<u>606,727</u>	<u>619,910</u>	<u>619,910</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>608,192</u></u>	<u><u>681,348</u></u>	<u><u>735,747</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2015-2016 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2015-2016 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	5,000	-	-
1300	Other Schedule, Teaching	1,564	-	-
Total Academic Salaries		6,564	-	-
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	309,656	301,115	287,548
2200	Non-STRS Instructors	7,096	48,206	-
2300	Hourly and Overtime	17,565	1,675	12,003
2400	Instructional Aides, Other	24,976	25,000	17,965
Total Classified Salaries		359,293	375,996	317,516
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	-	-
3200	PERS	35,624	37,162	33,891
3300	Social Security - OASDI/Medicare	27,372	29,977	17,843
3400	Health & Welfare	55,165	64,468	48,300
3500	Unemployment Insurance	175	4,719	159
3600	Workers' Compensation	15,122	11,763	11,931
3700	Cash in Lieu of Insurance	10,923	-	-
3800	Other Benefits	7	-	-
Total Staff Benefits		144,388	148,089	112,124
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	965	1,000	1,000
4330	Publications-Magazines	-	4,375	4,000
4400	Other Instructional Supplies	-	500	-
4500	Non-Instructional Supplies	32,614	30,000	35,000
Total Books, Supplies, and Materials		33,579	35,875	40,000
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	2,333	3,550	7,944
Other Operating Expenses		2,333	3,550	7,944
<u>OTHER OUTGO</u>				
7600	Other Payments To/For Students	597	2,000	3,000
Total Other Outgo		597	2,000	3,000
TOTAL EXPENDITURES / APPROPRIATIONS		546,754	565,510	480,584
NET ENDING BALANCE / RESERVES		61,438	115,838	255,163
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		608,192	681,348	735,747