

COMPTON COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET **Fiscal Year 2020-2021**



**Compton Community College District
2020-2021 Tentative Budget**

Submitted by:

Dr. Keith Curry
President/Chief Executive Officer

To the:

Compton Community College District
Board of Trustees

June 16, 2020



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President/CEO

June 11, 2020

Board of Trustees
 Compton Community College District

Dear Board of Trustees,

The Compton Community College District’s proposed Tentative Budget for the 2020-2021 fiscal year is submitted for your review and approval. The 2020-2021 Compton District Tentative Budget is a tentative fiscal plan, as the State of California has not finalized its 2020-2021 revenue allocations for community colleges. The 2020-2021 Compton District Tentative Budget include significant reduction in expenditures to address the anticipated decline in state revenues.

For the 2020-2021 fiscal year, we anticipate that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). The 2020-2021 Compton District Tentative Budget includes filling six faculty positions, five police officers, and two management position. In addition, the 2020-2021 Compton District Tentative Budget includes the following expenses to address Compton District’s long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$250,000; California Public Entity Pension Stabilization Fund State Teachers’ Retirement (STRS)/Public Employees’ Retirement (PERS) fund payment of \$200,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,181,841.

The 2020-2021 Compton District Tentative Budget maintains a reserve above the minimum 10% level as required by Compton District Board Policy 6200 – Budget Preparation. In recognition of future Compton District financial commitments, the 2020-2021 Compton District Tentative Budget reserve includes the following financial commitments: future funding for the Compton College Enterprise Resource Planning System of \$3,000,000; \$400,000 for future funding of the Compton District Personnel Commission; and a one-time augmentation for equipment for the proposed Compton College Fire Academy of \$350,000.

Any recommended modifications to the budget will be communicated to you at the Tuesday, September 8, 2020, Board meeting with the presentation of the 2020-2021 Compton District Final Budget.

Sincerely,

Keith Curry
 President/CEO



Compton Community College District 2020-2021 Tentative Budget Assumptions

The following 2020-2021 Tentative Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2020-2021 Compton Community College District Tentative Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, Governor's May Revision, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$14,897,702** (2020 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$37,480,000**
- C. Budget the General State Apportionment based on generation of **5,980** FTES.
- D. Offering **1,381** sections for the 2020-2021 year.
- E. No budgeted for Cost of Living Adjustment (Governor's May Revision).
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$577,000** (Estimate based on annualized 2020 actual costs).
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 20.70% and State Teachers Employee Retirement System (STRS) at 16.15% (Chancellor's Office Analysis of the Governor's May Revision).
- H. Budget for projected utility increases of 4%.
- I. Budget to fill the following full-time faculty positions:
 - 1. EOPS/CARE Guided Pathway Counselor – Restricted General Fund
 - 2. Heating, Ventilation, and Air Conditioning (HVAC)
 - 3. Nursing Instructor (3 Positions)
 - 4. Special Resource Center Guided Pathways Counselor
- J. Budget to fill the following full-time classified positions:
 - 1. Police Officer (5 Positions)
- K. Budget to fill the following full-time management positions:
 - 1. Associate Dean of Nursing – Restricted General Fund
 - 2. Distance Education Manager – Restricted General Fund
- L. Budget for the following one-time Augmentations/Enhancements (\$150,000):
 - 1. Enrollment Management Plan (\$50,000)
 - 2. Budget Augmentations and Enhancements (\$100,000)
- M. Budget for Line of Credit debt expense (\$1,181,841)
- N. Budget for the Other Postemployment Benefit (OPEB) contribution of \$250,000.
- O. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.
- P. Budget for the Compton Community College District Board of Trustees Elections (\$145,000).
- Q. Reserve the following expenditures from the ending balance (\$3,750,000):

Revised 5/25/20



Compton Community College District 2020-2021 Tentative Budget Assumptions

1. Compton College Enterprise Resource Planning System (\$3,000,000)
 2. Compton Community College District Personnel Commission (\$400,000)
 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- R. Budget for an inter-fund transfer out:
1. Transfer \$400,000 from the Workers Compensation Fund to the Property & Liability Fund to pay cost of property and liability insurance.

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		12,589,823	12,596,822	14,897,702
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		12,589,823	12,596,822	14,897,702
 <u>REVENUE</u>				
	<u>STATE REVENUE</u>			
8610	Principal Apportionment	25,740,595	26,177,836	23,167,000
8606	Part-Time Faculty Apportionment	146,385	170,000	132,000
8612	Prior Year Apportionment Correction	(302,512)	-	-
8614	Enrollment Fee Administration	72,641	80,000	60,000
8620	Full Time Faculty Apportionment	265,630	-	239,000
8630	Education Protection Account Funds	5,851,308	5,252,000	4,682,000
8670	State Tax Subventions	12,259	27,000	12,000
8680	Lottery Funds	708,543	757,010	780,000
8690	On behalf contribution to STRS	1,068,310	1,068,310	1,068,000
8690	Other State Revenue	54,675	-	40,000
8691	Mandated Block Grant	171,870	288,000	172,000
		33,789,704	34,046,456	30,352,000
Total State Revenue				

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
	<u>LOCAL REVENUE</u>			
8810	Educational Revenue Augmentation			
8811	District Taxes - Secured Roll	4,559,662	4,513,490	4,468,000
8812	District Taxes - Supplemental	125,044	132,000	125,000
8813	District Taxes - Unsecured Roll	70,722	70,000	71,000
8816	District Taxes - Prior Years	132,420	152,000	110,000
8818	Redevelopment Increment	112,633	30,000	100,000
8819	Redevelopment Agency Funds	138,479	175,000	125,000
8830	Contract Services	13,694	15,000	15,000
8830	Sales and Commissions	62,989	-	70,000
8850	Rentals and Leases	27,050	28,000	28,000
8860	Interest and Investment Income	176,383	125,000	130,000
8874	Enrollment Fees (net of BFAP)	1,299,578	1,300,000	1,170,000
8879	Transcript Fees	700	7,500	1,000
8880	Non-Resident Tuition	77,351	45,000	45,000
8885	Non-Resident Tuition-Out of Country	-	10,000	10,000
8890	Other Local Revenues	595,584	400,000	600,000
8892	Redevelopment Agency Asset	35,715	25,000	30,000
8893	Miscellaneous Income	42,626	-	-
8895	Indirect Cost	30,000	-	30,000
	Total Local Revenue	<u>7,500,630</u>	<u>7,027,990</u>	<u>7,128,000</u>
	<u>INCOMING TRANSFERS</u>			
8895	Contributions from Other Funds	2,500,000	-	-
	Total Incoming Transfers	<u>2,500,000</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE - ALL SOURCES	<u>43,790,334</u>	<u>41,074,446</u>	<u>37,480,000</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>56,380,157</u></u>	<u><u>53,671,268</u></u>	<u><u>52,377,702</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,572,772	7,536,360	6,426,880
1200	Regular Schedule, Non-Teaching	3,219,910	3,228,140	3,338,820
1300	Other Schedule, Teaching	3,632,168	3,574,630	3,676,880
1400	Other Schedule, Non-Teaching	315,062	330,960	353,580
Total Academic Salaries		<u>13,739,912</u>	<u>14,670,090</u>	<u>13,796,160</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	6,079,621	6,739,030	6,970,440
2200	Instructional Aides, Regular	682,998	682,130	746,360
2300	Student Help, Hourly and Overtime	686,356	789,340	552,280
2400	Instructional Aides, Other	163,665	166,000	96,230
Total Classified Salaries		<u>7,612,640</u>	<u>8,376,500</u>	<u>8,365,310</u>
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	2,854,098	4,165,930	2,228,080
3200	Public Employees' Retirement	1,771,885	1,958,600	1,617,300
3300	Social Security - OASDI/Medicare	813,263	845,570	1,011,240
3400	Health and Welfare - Medical	6,433,406	4,132,520	3,331,160
3500	Unemployment Insurance	10,560	11,160	11,960
3600	Workers' Compensation Insurance	805,955	808,710	883,830
3700	Cash in Lieu of Insurance	248,317	221,580	217,790
3900	Retiree Benefits	57,200	57,200	57,200
Total Staff Benefits		<u>12,994,684</u>	<u>12,201,270</u>	<u>9,358,560</u>
<u>BOOKS, SUPPLIES AND</u>				
<u>MATERIALS</u>				
4300	Instructional Supplies	240,065	226,300	-
4400	Repairs and Supplies	56,207	72,880	66,960
4500-4700	Non-Instructional Supplies/Other	561,693	583,530	610,410
Total Books, Supplies and Materials		<u>857,965</u>	<u>882,710</u>	<u>677,370</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	902,870	495,160	823,750
5200	Travel, Conference and Training	177,623	256,100	156,220
5300	Dues and Memberships	47,282	87,740	80,900
5400	Insurance	92,840	96,500	96,500
5500	Utilities and Housekeeping Services	1,168,130	1,185,420	1,179,020
5600	Contracts, Rentals, and Repairs	1,349,675	1,341,580	1,528,180
5700	Legal, Elections, and Audit Expense	266,535	299,100	444,100
5800	Other Services, Postage, Advertising	693,982	935,010	694,600
5900	Miscellaneous	1,000	70,500	70,500
Total Contract Services and Operating Expenses		<u>4,699,937</u>	<u>4,767,110</u>	<u>5,073,770</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	18,500	18,500
6300	Library Books	33,346	49,130	47,600
6400	Equipment	137,130	237,440	170,080
Total Capital Outlay		<u>170,476</u>	<u>305,070</u>	<u>236,180</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,181,841	1,181,850	1,181,850
7300	Interfund Transfer	150,000	150,000	-
7600	Other Student Aid	75,000	75,000	75,000
Total Other Outgo		<u>1,406,841</u>	<u>1,406,850</u>	<u>1,256,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>41,482,455</u>	<u>42,609,600</u>	<u>38,764,200</u>
RESERVE FOR COMPTON COLLEGE ERP		2,500,000	2,500,000	3,000,000
RESERVE FOR PERSONNEL COMMISSION		300,000	300,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>3,150,000</u>	<u>3,150,000</u>	<u>3,750,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>11,747,702</u>	<u>7,911,668</u>	<u>9,863,502</u>
TOTAL ENDING BALANCE / RESERVES		14,897,702	11,061,668	13,613,502
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>56,380,157</u></u>	<u><u>53,671,268</u></u>	<u><u>52,377,702</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Tentative Budget
	BEGINNING BALANCE JULY 1	1,193,911	1,193,911	2,423,830
		-	-	-
		1,193,911	1,193,911	2,423,830
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(31820)	376,039	285,154	264,000
8140	TANF (64050)	84,693	44,830	85,000
8150	Work Study (76210)	226,355	200,000	226,000
8190	DPSS - (64080)	100,250	128,440	100,000
8190	Foster & Kinship Care Ed (FKCE)- (12510)	40,925	52,180	40,000
8190	YESS ILP Grant (64110)	28,600	28,600	22,000
8190	Mentorlinks Grant (20600)	7,000	-	14,000
8190	Perkins IC and CTE Transitions	-	-	209,000
8210	CAREs Act (CV-19)	600,000	-	1,938,405
	Total Federal Revenue	1,463,862	739,204	2,898,405
	<u>STATE REVENUE</u>			
8620	Student Equity (10060)	-	231,143	-
8620	Guided Pathway (10070)	270,750	257,295	515,000
8620	Compton College Promise (10071)	102,497	102,403	355,000
8620	Strong Work Force (10090)	630,414	788,549	1,457,000
8620	Foster Care Education (12510)	62,282	67,740	56,000
8620	Assessment and Remediation for Nursing (22330)	17,552	99,179	160,000
8620	Instructional Equipment (26990)	141,532	-	1,000
8620	Disabled Student Program Services (31010)	346,920	399,149	349,000
8620	Access to Print and Electronic Information (31010)	10,546	-	10,000
8620	Deaf & Hard of Hearing (31010)	24,463	-	24,000
8620	Student Equity and Achievement (34150)	2,002,400	3,014,528	2,974,000
8620	Hunger Free Campus Support (36130)	38,830	48,224	110,000
8620	Basic Skills (38410)	-	133,692	-
8620	AB705/Basic Skills (38420)	25,000	52,000	-
8620	Extended Opportunity Program & Services (47000)	1,123,361	1,219,579	1,123,000
8620	Cooperative Agencies Resources for Education (47500)	533,290	585,910	530,000
8690	Special Trustee AB 318 Restricted (50010)	130,000	518,468	191,000
8690	Equal Employment Opportunity (50110)	50,000	55,790	104,000
8620	Professional development for classified employees (50111)	5,000	25,427	5,000
8620	Veterans Education Services (61050)	5,282	26,790	4,000
8620	Student Success & Support Programs (62500)	558,812	473,491	550,000
8620	CalWORKS (64060)	508,990	542,371	508,000
8620	Innovation and Effectiveness Grant (10000)	60,811	-	139,000
8650	Adult Education Consortium (64430)	637,686	352,725	244,000
8620	Board Finan. Assist Prog Admin. Allowance (76250)	271,763	260,728	271,000
8620	Financial Aid Technology (76251)	68,628	174,068	151,000
8680	Restricted Lottery	254,518	-	650,000
8690	Other State Revenue	(58,151)	-	-
	Total State Revenue	7,823,176	9,429,249	10,481,000

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Tentative Budget
<u>LOCAL REVENUE</u>				
8820	Strong Workforce-Regional	709,762	451,397	425,000
8830	Career Technical Education (11190)	-	202,430	-
8830	DHS Mentoring Program (22390)	30,820	107,700	119,000
8830	Futures Foundation Grants (43000)	28,810	-	302,000
8830	Kresge Foundation	112,500	-	
8830	Compton Unified Contract	34,418	-	108,000
8840	Sales and Commissions	23,884	12,500	20,000
8860	Interest and Investment Income	90,438	12,000	80,000
8876	Health Fees	439,541	100,000	220,000
8881	Parking Services Fees (8080-85)	112,242	485,000	50,000
8890	Auxiliary Services	207,664	-	210,000
8890	Other	5,000	35,000	5,000
Total Local Revenue		<u>1,795,079</u>	<u>1,406,027</u>	<u>1,539,000</u>
TOTAL REVENUE - ALL SOURCES		<u>11,082,117</u>	<u>11,574,480</u>	<u>14,918,405</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>12,276,028</u>	<u>12,768,391</u>	<u>17,342,235</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	1,138,175	1,296,640	1,583,900
1300	Other Schedule, Teaching	13,521	149,250	114,100
1400	Other Schedule, Non-Teaching	<u>345,196</u>	<u>967,325</u>	<u>525,460</u>
Total Academic Salaries		1,496,892	2,413,215	2,223,460
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,949,482	1,905,708	2,053,300
2300	Student Help, Hourly and Overtime	510,246	902,710	631,150
2400	Instructional Aides, Other	<u>105,453</u>	<u>199,257</u>	<u>118,700</u>
Total Classified Salaries		2,565,181	3,007,675	2,803,150
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	222,972	318,887	379,490
3200	Public Employees' Retirement System	392,068	449,170	516,290
3300	Social Security - OASDI & Medicare	184,730	200,138	212,810
3400	Health and Welfare	470,072	486,000	551,200
3500	Unemployment Insurance	1,832	2,463	2,520
3600	Workers' Compensation Insurance	148,100	151,914	188,130
3700	Cash in Lieu of Insurance	<u>59,636</u>	<u>32,415</u>	<u>66,430</u>
Total Staff Benefits		1,479,410	1,640,987	1,916,870
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	10,480	11,000	15,000
4300	Instructional Supplies	254,518	241,045	477,060
4500	Non-Instructional Supplies	370,483	388,712	433,950
4700	Food/Food Supplies	<u>78,907</u>	<u>145,995</u>	<u>459,980</u>
Total Books, Supplies, and Materials		714,388	786,752	1,385,990

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	500,293	946,293	926,965
5200	Travel, Conference & In-Service Training	133,405	316,013	217,050
5300	Dues and Memberships	46,395	33,150	37,900
5600	Contracts, Rentals, and Repairs	104,566	170,068	182,400
5700	Legal & Regulatory Expenses	20,250	200,000	30,000
5800	Other Services, Postage, Advertising	347,633	479,461	377,820
Total Contracts Services and Operating Expenses		<u>1,152,542</u>	<u>2,144,985</u>	<u>1,772,135</u>
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	5,600	-	-
6400	Equipment	794,636	884,354	953,840
Total Capital Outlay		<u>800,236</u>	<u>884,354</u>	<u>953,840</u>
<u>OTHER OUTGO</u>				
7500	Other Student Aid	603,477	161,682	149,000
7600	Other Payments to/for Students	1,040,072	570,880	1,796,860
Total Other Outgo		<u>1,643,549</u>	<u>732,562</u>	<u>1,945,860</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>9,852,198</u>	<u>11,610,530</u>	<u>13,001,305</u>
NET ENDING BALANCE / RESERVES		<u>2,423,830</u>	<u>1,157,861</u>	<u>4,340,930</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>12,276,028</u></u>	<u><u>12,768,391</u></u>	<u><u>17,342,235</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>1,154,043</u>	<u>1,154,044</u>	<u>1,164,044</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>17,629</u>	<u>10,000</u>	<u>15,000</u>
Total Local Revenue		17,629	10,000	15,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>17,629</u>	<u>10,000</u>	<u>15,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,171,672</u></u>	<u><u>1,164,044</u></u>	<u><u>1,179,044</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 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	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		<u>1,171,672</u>	<u>1,164,044</u>	<u>1,179,044</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,171,672</u></u>	<u><u>1,164,044</u></u>	<u><u>1,179,044</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 COMPTON RECOVERY FUND - FUND 01.9
 REVENUE

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>3,997,786</u>	<u>3,997,786</u>	<u>5,342,491</u>
REVENUE				
STATE REVENUE				
8690	State Revenue	1,300,000	1,300,650	1,300,525
LOCAL REVENUE				
8860	Interest	<u>44,705</u>	<u>28,000</u>	<u>35,000</u>
Total Revenue		1,344,705	1,328,650	1,335,525
TOTAL REVENUE - ALL SOURCES		<u>1,344,705</u>	<u>1,328,650</u>	<u>1,335,525</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>5,342,491</u></u>	<u><u>5,326,436</u></u>	<u><u>6,678,016</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
COMPTON RECOVERY FUND - FUND 01.9
EXPENDITURES

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	338,058	303,730	472,800
Total Classified Salaries		338,058	303,730	472,800
3200	Public Employees' Retirement System	60,606	63,190	97,800
3300	Social Security - OASDI & Medicare	26,552	23,240	36,200
3400	Health AND welfare	46,709	36,000	60,000
3500	Unemployment Insurance	179	150	240
3600	Workers' Compensation Insurance	12,678	11,400	17,700
3700	CASH in Lieu of Benefits	3,370	7,000	9,000
Total Staff Benefit		150,094	140,980	220,940
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	1,535,559	2,667,040	1,751,000
5620	Maintenance Contracts	684,325	382,487	178,000
5890	Miscellaneous Services	19,500	485,000	20,000
Other Operating Expenses		2,239,384	3,534,527	1,949,000
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6400	New Equipment	577,791	1,295,563	717,800
Total Capital Outlay		577,791	1,295,563	717,800
TOTAL EXPENDITURES / APPROPRIATIONS		3,305,327	5,274,800	3,360,540
NET ENDING BALANCE / RESERVES		2,037,164	51,636	3,317,476
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		5,342,491	5,326,436	6,678,016

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>32,962</u>	<u>32,962</u>	<u>(106,083)</u>
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	89,099	60,000	75,000
8190/8199	Child Care and Development Program (CCTR)	<u>21,911</u>	<u>94,095</u>	<u>30,000</u>
Total Federal Revenue		111,010	154,095	105,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	184,935	107,335	185,000
8621	Child Care and Development Program (CSPP)	299,180	299,180	299,000
8622	Child Development Revenue	3,000	5,000	4,000
Total State Revenue		487,115	411,515	488,000
<u>LOCAL REVENUE</u>				
8860	Interest	100	500	500
8871	Child Development Services Fees	<u>19,347</u>	<u>11,870</u>	<u>14,300</u>
Total Local Revenue		19,447	12,370	14,800
TOTAL REVENUE - ALL SOURCES		<u>617,572</u>	<u>577,980</u>	<u>607,800</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>650,534</u></u>	<u><u>610,942</u></u>	<u><u>501,717</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	392,497	315,480	379,660
2200	Non-STRS Instructors	72,112	27,380	14,000
2300	Hourly and Overtime	32,700	51,380	6,000
2400	Instructional Aides, Other	1,158	4,940	-
Total Classified Salaries		498,467	399,180	399,660
<u>STAFF BENEFITS</u>				
3200	PERS	86,269	65,650	80,660
3300	Social Security - OASDI/Medicare	38,826	26,490	30,200
3400	Health & Welfare	57,380	63,000	45,000
3500	Unemployment Insurance	240	240	220
3600	Workers' Compensation	18,696	14,820	14,990
3700	Cash in Lieu of Insurance	16,000	14,000	21,000
Total Staff Benefits		217,411	184,200	192,070
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	39,905	39,340	13,010
Total Books, Supplies, and Materials		39,905	39,340	13,010
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	834	1,240	-
Other Operating Expenses		834	1,240	-
TOTAL EXPENDITURES / APPROPRIATIONS		756,617	623,960	604,740
NET ENDING BALANCE / RESERVES		(106,083)	(13,018)	(103,023)
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		650,534	610,942	501,717

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>538,963</u>	<u>538,963</u>	<u>(589,109)</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	21,930	33,706	-
8651	Comm. College Construction- Instructional Bldg #1	-	4,310,000	15,000,000
8651	Comm. College Construction- Instructional Bldg #2	-	10,000,000	16,000,000
8652	Scheduled Maintenance Program	<u>327,396</u>	<u>200,000</u>	<u>-</u>
Total State Revenue		349,326	14,543,706	31,000,000
LOCAL REVENUE				
8860	Interest	5,766	24,000	3,000
8885	Capital Outlay Fee - Non-Residents	<u>-</u>	<u>30,000</u>	<u>-</u>
Total Local Revenue		5,766	54,000	3,000
TOTAL REVENUE - ALL SOURCES		<u>355,092</u>	<u>14,597,706</u>	<u>31,003,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>894,055</u></u>	<u><u>15,136,669</u></u>	<u><u>30,413,891</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OPERATING EXPENDITURES</u>				
5700	Legal	-	12,500	5,000
5800	Miscellaneous Services	8,221	69,000	10,000
	Other Operating Expenditures	8,221	81,500	15,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	1,474,943	14,833,706	1,500,000
6200	Buildings	-	-	31,000,000
6400	New Equipment	-	-	-
	Total Capital Outlay	1,474,943	14,833,706	32,500,000
	TOTAL EXPENDITURES / APPROPRIATIONS	1,483,164	14,915,206	32,515,000
	NET ENDING BALANCE / RESERVES	(589,109)	221,463	(2,101,109)
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>894,055</u>	<u>15,136,669</u>	<u>30,413,891</u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-20201 Budget
BEGINNING BALANCE JULY 1		<u>11,261,032</u>	<u>12,315,669</u>	<u>6,085,732</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	140,850	60,000	100,000
8890	Other Local Revenue	-	-	-
	Total	<u>140,850</u>	<u>60,000</u>	<u>100,000</u>
TOTAL REVENUE - ALL SOURCES		<u>140,850</u>	<u>60,000</u>	<u>100,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>11,401,882</u></u>	<u><u>12,375,669</u></u>	<u><u>6,185,732</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-20201 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	2,224,000	-	100,000
6200	Buildings	3,000,000	11,234,854	6,000,000
6400	Equipment	92,150	92,146	-
Total Capital Outlay		5,316,150	11,327,000	6,100,000
TOTAL EXPENDITURES / APPROPRIATIONS		5,316,150	11,327,000	6,100,000
NET ENDING BALANCE / RESERVES		<u>6,085,732</u>	<u>1,048,669</u>	<u>85,732</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>11,401,882</u></u>	<u><u>12,375,669</u></u>	<u><u>6,185,732</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>38,333,898</u>	<u>38,333,899</u>	<u>36,129,898</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>550,000</u>	<u>120,000</u>	<u>390,000</u>
Total		<u>550,000</u>	<u>120,000</u>	<u>390,000</u>
TOTAL REVENUE - ALL SOURCES		<u>550,000</u>	<u>120,000</u>	<u>390,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>38,883,898</u></u>	<u><u>38,453,899</u></u>	<u><u>36,519,898</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5890	Other Services	704,000	50,000	1,200,000
	Other Operating Expenses	<u>704,000</u>	<u>50,000</u>	<u>1,200,000</u>
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	850,000	-	1,000,000
6200	Buildings	<u>1,200,000</u>	<u>18,250,000</u>	<u>20,000,000</u>
	Total Capital Outlay	2,050,000	18,250,000	21,000,000
	TOTAL EXPENDITURES / APPROPRIATIONS	2,754,000	18,300,000	22,200,000
	NET ENDING BALANCE / RESERVES	<u>36,129,898</u>	<u>20,153,899</u>	<u>14,319,898</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>38,883,898</u></u>	<u><u>38,453,899</u></u>	<u><u>36,519,898</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		2,795,000	2,795,000	2,051,000
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>2,795,000</u>	<u>2,795,000</u>	<u>2,051,000</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	36,000	25,000	31,000
8890	Other Local Revenue	-	-	-
Total		<u>36,000</u>	<u>25,000</u>	<u>31,000</u>
TOTAL REVENUE - ALL SOURCES		<u>36,000</u>	<u>25,000</u>	<u>31,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,831,000</u></u>	<u><u>2,820,000</u></u>	<u><u>2,082,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	-	-	-
5100	Legal	-	25,000	-
5800	Other Services, Fees and Expenses	30,000	4,216	20,000
	Other Operating Expenses	30,000	29,216	20,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	750,000	2,790,784	600,000
6400	New Equipment	-	-	-
	Total Capital Outlay	750,000	2,790,784	600,000
TOTAL EXPENDITURES / APPROPRIATIONS		780,000	2,820,000	620,000
NET ENDING BALANCE / RESERVES		<u>2,051,000</u>	<u>-</u>	<u>1,462,000</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>2,831,000</u></u>	<u><u>2,820,000</u></u>	<u><u>2,082,000</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>3,116,805</u>	<u>3,116,805</u>	<u>430,935</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	950,000	950,000	950,000
8860	Interest	<u>45,130</u>	<u>36,000</u>	<u>10,000</u>
Total Local Revenue		995,130	986,000	960,000
TOTAL REVENUE - ALL SOURCES		<u>995,130</u>	<u>986,000</u>	<u>960,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>4,111,935</u></u>	<u><u>4,102,805</u></u>	<u><u>1,390,935</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	676,000	598,000	800,000
5733	Benefits/Claims Paid		-	
5800	Other Services- Administrative Fees	<u>5,000</u>	<u>22,000</u>	<u>7,000</u>
Total Contract Services and Operating Expenses		<u>681,000</u>	<u>620,000</u>	<u>807,000</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	<u>3,000,000</u>	-	<u>400,000</u>
Total Other Outgo		<u>3,000,000</u>	<u>-</u>	<u>400,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		3,681,000	620,000	1,207,000
NET ENDING BALANCE / RESERVES		<u>430,935</u>	<u>3,482,805</u>	<u>183,935</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>4,111,935</u></u>	<u><u>4,102,805</u></u>	<u><u>1,390,935</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>726,101</u>	<u>726,101</u>	<u>843,659</u>
<u>LOCAL REVENUE</u>				
8860	Interest	5,240	3,000	4,000
8980	Contribution from Other Fund	<u>650,000</u>	<u>150,000</u>	<u>400,000</u>
Total Local Revenue		655,240	153,000	404,000
TOTAL REVENUE - ALL SOURCES		<u>655,240</u>	<u>153,000</u>	<u>404,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,381,341</u></u>	<u><u>879,101</u></u>	<u><u>1,247,659</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	13,492	-	16,000
5400	Insurance	371,050	35,000	390,000
5700	Benefits Paid Claimants	150,140	100,000	200,000
5800	Other Services - Administrative Fee	<u>3,000</u>	<u>5,000</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>537,682</u>	<u>140,000</u>	<u>611,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		537,682	140,000	611,000
NET ENDING BALANCE / RESERVES		<u>843,659</u>	<u>739,101</u>	<u>636,659</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>1,381,341</u></u>	<u><u>879,101</u></u>	<u><u>1,247,659</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>455,439</u>	<u>455,439</u>	<u>495,121</u>
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	259,024	200,000	270,000
8150	PELL Grant Program	<u>10,643,605</u>	<u>8,000,000</u>	<u>11,000,000</u>
Total Federal Income		10,902,629	8,200,000	11,270,000
<u>STATE REVENUE</u>				
8620	Cal Grants	771,551	920,000	800,000
8620	Student Success Completion	558,231	300,000	550,000
Total State Revenue		1,329,782	1,520,000	1,650,000
<u>LOCAL REVENUE</u>				
8860	Interest	8,332	3,000	6,000
8890	Other	<u>31,350</u>	<u> </u>	<u>10,000</u>
Total Local Revenue		39,682	3,000	16,000
TOTAL REVENUE - ALL SOURCES		<u>12,272,093</u>	<u>9,723,000</u>	<u>12,936,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>12,727,532</u>	<u>10,178,439</u>	<u>13,431,121</u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2019-2020 Unaudited Actuals	2019-2020 Final Budget	2020-2021 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7510	Supplemental Ed. Opportunity Grant	259,024	-	270,000
7520	PELL Grant Program	10,643,605	-	11,000,000
7620	Cal Grants	771,551	910,000	800,000
7660	Student Success Completion	<u>558,231</u>	<u>295,992</u>	<u>550,000</u>
Total Other Outgo		12,232,411	1,205,992	12,620,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>12,232,411</u>	<u>1,205,992</u>	<u>12,620,000</u>
NET ENDING BALANCE / RESERVES		<u>495,121</u>	<u>8,972,447</u>	<u>811,121</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>12,727,532</u></u>	<u><u>10,178,439</u></u>	<u><u>13,431,121</u></u>