

COMPTON COMMUNITY COLLEGE DISTRICT

FINAL BUDGET Fiscal Year 2024-2025



**Compton Community College District
2024-2025 Final Budget**

Submitted by:

Dr. Keith Curry
President/Chief Executive Officer

To the:

Compton Community College District
Board of Trustees

September 10, 2024



August 23, 2024

Board of Trustees
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

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

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KEITH CURRY, Ed.D.
President/CEO

Dear Board of Trustees,

The proposed 2024-2025 Compton Community College District Final Budget is submitted for your review and approval. The 2024-2025 Compton CCD Final Budget includes the 2024-2025 budgets for all funds and other important information. The 2024-2025 Compton CCD Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

For the 2024-2025 fiscal year, we anticipate that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). To meet our FTES goal, Compton College will offer 1,474 course sections. The 2024-2025 Compton CCD Final Budget includes filling five faculty positions and repaying the line of credit of \$781,841.25.

The 2024-2025 Compton CCD Final Budget includes the following transfers to the Capital Outlay fund of \$4,650,000 to augment funding for the Student Housing Project, the Physical Education Complex Replacement Project, the Visual and Performing Arts Replacement Project, Schedule Maintenance Projects, the Student Services Building, and the Instructional Building #2 Projects.

The 2024-2025 Compton CCD Final 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 2024-2025 Compton CCD Final Budget reserve includes the following financial commitments: future funding for the Compton College Enterprise Resource Planning System of \$2,543,488; \$400,000 for future funding of the Compton District Personnel Commission; future funding for Compton College Guided Pathways Programs of \$950,000; and future funding for Compton College Strong Workforce Program of \$650,000.

The proposed 2024-2025 Compton CCD Final Budget will be available for inspection beginning August 26, 2024, in the Office of the President/CEO, Campus Police, and online at <https://www.compton.edu/district/administrative-business-services/financial-docs.aspx>.

Sincerely,

Keith Curry
President/CEO



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Budget Summary

Balanced Budget

The budget is balanced utilizing revenues and fund balance to cover expenditures.

Integrated Planning and Budgeting

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2024-2025 Budget Planning Process:

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

State Budget Update

The California Community Colleges are the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, career education and undergraduate transfer education with 73 districts, 116 colleges and 78 educational centers.

The Administration continues to support the new Student-Centered Funding Formula (SCFF), including increasing completion and supporting low-income students. The Budget continues with the implementation SCFF, which was part of the Budget Act. The funding formula is an allocation based on total enrollment, the number of low-income students and the number of students who meet specified student success metrics, such as completion of a degree or certificate.

The 2024-2025 Budget provides:

- An increase of approximately \$100.2 million ongoing Proposition 98 General Fund to reflect a cost-of-living adjustment for apportionments of 1.07-percent, and an increase of approximately \$28.1 million ongoing Proposition 98 General Fund to support 0.5-



percent enrollment growth. \$26.4 million ongoing Proposition 98 General Fund for 0.5-percent enrollment growth.

- An increase of approximately \$22.1 million one-time Proposition 98 General Fund to support SCFF costs in 2024-25.
- An increase of \$13.1 million ongoing Proposition 98 General Fund to provide a 1.07-percent COLA for select categorical programs and the Adult Education Program.
- Sixty million dollars one-time Proposition 98 General Fund per year for five years to support the CCC Strong Workforce Program to expand nursing programs and Bachelor of Science in Nursing partnerships to develop, educate, and maintain the next generation of registered nurses through the community college system.

Significant Adjustments:

- A decrease of \$256.7 million ongoing Proposition 98 General Fund as a result of increased offsetting local property tax revenues.
- The Budget reflects SCFF apportionment deferrals from 2023-24 to 2024-25 of approximately \$446.4 million and from 2024-25 to 2025-26 of approximately \$243.7 million. Additionally, the Budget reflects approximately \$241.8 million in categorical program deferrals from 2022-23 to 2023-24, with the deferred amounts being repaid using Public School System Stabilization Account resources; \$217.7 million of the repayment will support the SCFF in 2023-24.
- Reversion of approximately \$485 million one-time General Fund provided to support the Learning Aligned Employment Program through the 2021 and 2022 Budget Acts.

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



Financial and Budget Policies

Delegation of Authority (Board Policy 6100)

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

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

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

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

Budget Preparation (Board Policy 6200)

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

Budget development shall include the following:

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



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

Budget Management (Board Policy 6250)

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

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

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

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

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

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

Fiscal Management (Board Policy 6300)

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

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



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

The books and records of the District shall be maintained pursuant to the California Community Colleges 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 President/Chief Executive Officer (CEO) is responsible for ensuring that the funds of the District are invested that are not required for the immediate needs of the District. Investments shall be in accordance with law.

Investments shall be made based on the following criteria:

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

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

Audits (Board Policy 6400)

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

In addition, the President/ CEO shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measures authorized pursuant to Section 1 of Article XIII A of the California Constitution.

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



Planning and Budgeting Committee

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

Responsibilities:

Planning

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

Budgeting

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

Communication

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



Compton Community College District 2024-2025 Budget Assumptions

The following 2024-2025 Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2024-2025 Compton Community College District Tentative Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, Governor's Proposed Budget, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$21,723,567** (2024 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$52,878,833**
- C. Estimated revenue from transfers from California Public Entity Pension Stabilization Fund (PERS/STRS), **\$500,000**
- D. Estimated revenue from transfers from Other Post-Employment Benefits (OPEB) Irrevocable Trust, **\$654,320**
- E. Budget the General State Apportionment based on generation of **5,980** FTES (Hold Harmless)
- F. Offering **1,474** sections for the 2024-2025 year.
- G. Cost of Living Adjustment (COLA) increase: **1.07%** (Governors Budget Proposal)
- H. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$654,320** (Estimate based on annualized 2023 actual costs)
- I. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 27.05% and State Teachers Employee Retirement System (STRS) at 19.1% (Chancellor's Office Analysis of January).
- J. Unemployment Insurance at 0.05% (LACOE)
- K. Budget for projected utility increases of 1%.
- L. Budget to fill the following 5 full-time faculty positions:
 - 1. Chemistry
 - 2. Cosmetology
 - 3. Welding
 - 4. Biology/Biotechnology
 - 5. Communication Studies
- M. Budget for the following one-time Augmentations/Enhancements (\$630,000):
 - 1. Enrollment Management Plan (\$100,000)
 - 2. Budget Augmentations – One time (\$100,000)
 - 3. Student Meal Program (\$200,000) *
 - 4. Student Technology (\$150,000) *
 - 5. Summer Enrichment Activities (\$80,000)
- N. Budget for Line of Credit debt expense of \$781,841.25.
- O. Budget for Other Postemployment Benefit (OPEB) contribution of \$250,000.



Compton Community College District 2024-2025 Budget Assumptions

- P. Budget \$400,000 for election, including Board of Trustees Elections and the projected cost for the 2024 Facilities Bond Election.

- Q. Reserve the following expenditures from the ending balance (\$4,543,488):
 - 1. Compton College Enterprise Resource Planning System (\$2,543,488).
 - 2. Compton Community College District Personnel Commission (\$400,000).
 - 3. Compton College Guided Pathways Programs (\$950,000).
 - 4. Compton College Strong Workforce Program (\$650,000).

- R. Budget for an inter-fund transfer out:
 - 1. Transfer \$600,000 to the Property & Liability Fund to pay for property and liability insurance.
 - 2. Transfer \$150,000 to the Child Development Fund to support the operational costs for the Child Development Center.
 - 3. Transfer \$270,000 to Restricted Funds to support Compton College Guided Pathways.
 - 4. Transfer \$1,600,000 to the Capital Outlay Fund to pay anticipated additional costs for the Physical Education Complex Replacement Project.
 - 5. Transfer \$1,000,000 to the Capital Outlay Fund to pay the anticipated additional cost for the Visual & Performing Arts Replacement Project.
 - 6. Transfer \$500,000 to Capital Outlay for Schedule Maintenance Projects.
 - 7. Transfer \$50,000 to Capital Outlay for anticipated costs for the Student Services Building and Instructional Building #2.
 - 8. Transfer \$1,500,000 to Capital Outlay for Enterprise Resource Planning System.

*Student Meal Program & Student Technology will be funded from Employee Retention Credit once the funds are received.



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2022-2023	2023-2024	2024-2025
		Actuals	Unaudited Actuals	Budget
BEGINNING BALANCE JULY 1		21,550,961	20,387,936	21,723,567
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>21,550,961</u>	<u>20,387,936</u>	<u>21,723,567</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	<u>296,276</u>	<u>112,504</u>	<u>-</u>
Total Federal Revenue		296,276	112,504	
<u>STATE REVENUE</u>				
8610	Principal Apportionment	28,301,882	28,111,414	29,047,925
8604	Part-time Faculty Health Benef	-	-	-
8606	Part-Time Faculty Apportionment	200,977	210,476	180,000
8612	Prior Year Apportionment Correction	(234,541)	3,044,919	-
8614	Enrollment Fee Administration	38,557	29,629	30,000
8620	General Categorical Programs	926,578	927,447	900,000
8630	Education Protection Account Funds	7,021,404	3,730,995	6,504,810
8670	State Tax Subventions	23,104	22,317	25,000
8679	Other Tax Relief Subvention	457	476	
8680	Lottery Funds	1,282,203	1,101,346	1,250,000
8690	On behalf contribution to STRS	1,351,464	72	1,580,000
8691	Mandated Block Grant	<u>195,434</u>	<u>213,674</u>	<u>200,000</u>
Total State Revenue		39,107,519	37,392,765	39,717,735



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 REVENUE

Account Number	Description	2022-2023 Actuals	2023-2024 Unaudited Actuals	2024-2025 Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	5,671,857	6,003,028	7,164,236
8812	District Taxes - Supplemental	171,724	103,689	150,000
8813	District Taxes - Unsecured Roll	41,312	48,081	51,000
8816	District Taxes - Prior Years	367,962	127,014	200,000
8818	Redevelopment Increment	758,414	1,198,259	700,000
8819	Redevelopment Agency Funds	355,127	411,639	300,000
8830	Contract Services	-	-	5,000
8840	Sales and Commissions	2,136	58,433	70,000
8850	Rentals and Leases	20,419	192,134	200,000
8860	Interest and Investment Income	138,371	1,146,491	1,000,000
8874	Enrollment Fees (net of BFAP)	1,514,090	906,053	939,038
8879	Transcript Fees	40	475	1,000
8880	Non-Resident Tuition	466,322	296,594	100,000
8885	Non-Resident Tuition-Out of Country	156,369	65,988	66,504
8890	Other Local Revenues	318,699	1,982,859	2,204,320
8892	Redevelopment Agency Asset	5,189	651	10,000
8893	Miscellaneous Income	(827,806)	-	-
8895	Indirect Cost	-	-	-
8896	Foundation	-	-	-
Total Local Revenue		<u>9,160,225</u>	<u>12,541,387</u>	<u>13,161,098</u>
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfers In	-	452,618	-
Total Incoming Transfers		<u>-</u>	<u>452,618</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>48,564,020</u>	<u>50,499,274</u>	<u>52,878,833</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>70,114,981</u>	<u>70,887,209</u>	<u>74,602,400</u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2022-2023 Actuals	2023-2024 Unaudited Actuals	2024-2025 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,724,136	6,619,286	7,312,920
1200	Regular Schedule, Non-Teaching	3,210,491	3,406,384	3,652,180
1300	Other Schedule, Teaching	3,174,734	3,422,429	3,590,000
1400	Other Schedule, Non-Teaching	219,384	367,379	518,492
Total Academic Salaries		13,328,745	13,815,478	15,073,592
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	7,078,063	8,690,700	9,281,360
2200	Instructional Aides, Regular	788,205	883,237	887,140
2300	Student Help, Hourly and Overtime	375,118	1,002,934	970,000
2400	Instructional Aides, Other	54,632	103,627	255,020
Total Classified Salaries		8,296,018	10,680,498	11,393,520
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	3,727,722	2,619,855	4,373,780
3200	Public Employees' Retirement	2,096,365	2,661,324	2,837,910
3300	Social Security - OASDI/Medicare	868,591	1,027,879	1,105,076
3400	Health and Welfare - Medical	3,725,450	3,315,327	3,917,460
3500	Unemployment Insurance	102,151	11,865	14,251
3600	Workers' Compensation Insurance	823,562	918,924	974,754
3700	Cash in Lieu of Insurance	281,978	305,494	320,100
3900	Retiree Benefits	71,015	67,152	73,500
Total Staff Benefits		11,696,835	10,927,820	13,616,831
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books & Oth Reference Material	1,240	-	-
4300	Instructional Supplies	-	-	-
4400	Repairs and Supplies	26,263	93,146	115,600
4500-4700	Non-Instructional Supplies/Other	351,575	540,155	738,125
Total Books, Supplies and Materials		379,078	633,301	853,725



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 EXPENDITURES

Account Number	Description	2022-2023 Actuals	2023-2024 Unaudited Actuals	2024-2025 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5000	Other Supplies Hold			-
5100	Contract for Personal Services	543,739	1,206,741	1,432,400
5200	Travel, Conference and Training	166,814	284,140	404,850
5300	Dues and Memberships	93,104	126,932	119,300
5400	Insurance	75,403	98,136	120,000
5500	Utilities and Housekeeping Services	1,535,735	1,521,917	1,715,000
5600	Contracts, Rentals, and Repairs	342,484	1,108,662	1,306,500
5700	Legal, Elections, and Audit Expense	817,497	640,038	975,000
5800	Other Services, Postage, Advertising	498,493	1,146,666	1,371,592
5900	Miscellaneous	324	(52,485)	55,000
Total Contract Services and Operating Expenses		4,073,593	6,080,748	7,499,642
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	43,620	55,000
6300	Library Books	26,067	29,421	39,500
6400	Equipment	389,683	220,628	687,490
Total Capital Outlay		415,750	293,669	781,990
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,681,841	1,681,841	781,842
7300	Interfund Transfer	9,715,693	4,572,821	5,820,000
7600	Other Student Aid	139,492	477,468	430,000
Total Other Outgo		11,537,026	6,732,129	7,031,842
TOTAL EXPENDITURES / APPROPRIATIONS		49,727,045	49,163,642	56,251,142
RESERVE FOR COMPTON COLLEGE ERP		3,700,000	3,700,000	2,543,438
RESERVE FOR COMPUTER EQUIPMENT REPLACEMENT		1,000,000	-	-
RESERVE FOR PERSONNEL COMMISSION		400,000	400,000	400,000
RESERVE FOR GUIDED PATHWAY PROGRAM				950,000
RESERVE FOR STRONG WORKFORCE PROGRAM				650,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	-
TOTAL ASSIGNED FUND BALANCE		5,450,000	4,450,000	4,543,438
TOTAL UNASSIGNED FUND BALANCE		14,937,936	17,273,567	13,807,820
TOTAL ENDING BALANCE/ RESERVES		20,387,936	21,723,567	18,351,258
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		70,114,981	70,887,209	74,602,400



Compton Community College District

Final Budget – FY2025

COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
	BEGINNING BALANCE JULY 1	(502,730)	679,183	869,829
		-	-	-
		(502,730)	679,183	869,829
	FEDERAL REVENUE			
8120	TRIO - Upward Bound-(31820)	209,925	260,071	302,720
8140	TANF (64050)	-	62,414	67,652
8150	Work Study (76210)	141,026	197,262	72,670
8190	DPSS - (64080)	61,652	74,605	85,984
8190	Foster & Kinship Care Ed (FKCE)- (12510)	24,937	20,012	46,570
8190	Mentorlinks Grant (20600)	-	-	-
8190	YESS/ Basic Skill Reappropriation (64110)	-	-	-
8190	Fed. Covid-19 Block Grant (76321)	-	-	-
8190	HEERF II (76323)	106,112	-	-
8190	American Rescue Plan (76324)	8,278,565	-	-
8190	HSI Grant (76325)	142,681	-	-
8190	National Science Foundation (22300)	71,287	61,907	162,996
8190	CAREs Act (CV-19) (76320)	-	-	-
	Total Federal Revenue	9,036,184	676,271	738,592
	STATE REVENUE			
8620	Guided Pathway (10070)	284,710	-	-
8620	Compton College Promise (10071)	144,994	144,762	252,851
8620	Strong Work Force (10090)	527,306	622,008	915,469
8620	CTE, Perkins (11190)	-	-	-
8620	Foster Care Education (12510)	95,359	71,151	68,297
8620	Assessment and Remediation for Nursing (22330)	87,075	74,014	90,900
8690	Nursing (22080)	165,715	120,000	135,485
8620	Certified Nurse Assistant (22350)	-	-	-
8620	Instructional Equipment (26990)	-	-	-
8620	Disabled Student Program Services (31010)	473,428	585,148	608,569
8620	Basic Needs (34120)	224,942	221,137	222,192
8620	Basic Needs Center (34121)	182,019	222,297	16,720
8620	Deaf & Hard of Hearing (22390)	80,000	158,382	40,000
8620	Student Equity and Achievement (34150)	2,518,742	2,518,742	2,518,742
8620	Re-entry Program (34180)	82,351	173,683	165,600
8620	Hunger Free Campus Support (36130)	-	-	-
8620	Extended Opportunity Program & Services (47000)	1,262,561	1,302,185	1,249,953
8620	Cooperative Agencies Resources for Education (47500)	537,346	527,784	596,352
8690	Special Trustee AB 318 Restricted (50010)	130,000	130,000	130,000
8620	Equal Employment Opportunity (50110)	138,888	138,888	115,000
8620	Professional development for classified employees (50111)	-	-	-
8620	District Professional Development (50112)	-	-	-
8620	Innovation and Effectiveness Grant (50113)	-	-	15,000
8620	Veterans Education Services (61050)	17,618	19,066	19,066
8620	CalWORKS (64060)	439,271	420,500	462,177
8650	Adult Education Consortium (64430)	425,770	523,541	1,049,620
8620	Retention & Enrollment (64901)	1,260,803	466,964	461,882
8620	Cal Fresh Outreach (64902)	-	-	30,343
8620	Undocumented Resources Liaisons (76202)	73,861	67,063	66,942
8620	Board Finan. Assist Prog Admin. Allowance (76250)	275,206	221,161	213,231
8620	Financial Aid Technology (76251)	46,184	42,808	42,723
8650	Strong Workforce-Regional (10100)	-	-	-
8680	Restricted Lottery	-	235,929	300,000
8690	California Volunteer (50340)	403,148	-	1,610,440
8690	COVID-19 Block Grant (76322)	-	-	-
8691	State COVID Recovery Block Grant (76326)	-	-	2,000,000
8690	Other State Revenue	2,933,927	2,169,024	3,328,183
	Total State Revenue	12,811,224	11,176,236	16,725,737



Compton Community College District

Final Budget – FY2025

COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
<u>LOCAL REVENUE</u>				
8890	Calbright Partnership (10002)	0	0	23,467
8890	Apple Partnership (10003)	0	0	35,442
8820	Michelson Grant (10004)	0	0	0
8820	Strong Workforce-Regional (10100)	544,678	498,359	1,222,835
8820	Human Resources (85000)	0	-	-
8830	Career Technical Education (11190)	102,950	-	61,000
8830	Career Advancement Academy (64990)	-	-	-
8820	DHS Mentoring Program (22390)	157,827	-	46,540
8820	Compton 2024 Guided Pathway (42200)	-	-	106,465
8820	College Futures/Dual Enrollment (42210)	-	79,000	-
8820	YESS ILP Grant (64110)	-	-	-
8830	Work Study (76210)	-	-	-
8830	Compton Unified Contract (64900)	353,588	-	192,052
8840	Sales and Commissions (60650)	-	-	-
8860	Interest and Investment Income	121,781	1,080,703	50,000
8876	Health Fees (69000)	195,049	159,858	83,090
8881	Parking Services Fees (8080-85)	44,745	9,518	50,000
8890	Auxiliary Services (60650)	-	-	33,220
8890	Other	-	134,119	623,425
Total Local Revenue		<u>1,520,618</u>	<u>1,961,557</u>	<u>2,527,536</u>
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer In - Guided Pathway (10070)	-	-	270,000
8980	Interfund Transfer In	1,027,097	1,481,950	-
8987	Contributions from Other Funds	-	-	-
Total Incoming Transfers		<u>1,027,097</u>	<u>1,481,950</u>	<u>270,000</u>
TOTAL REVENUE - ALL SOURCES		<u>24,395,123</u>	<u>15,296,014</u>	<u>20,261,865</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>23,892,393</u>	<u>15,975,197</u>	<u>21,131,694</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 EXPENDITURES

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	1,726,453	1,748,082	2,104,524
1300	Other Schedule, Teaching	44,724	91,080	134,400
1400	Other Schedule, Non-Teaching	849,736	710,359	1,246,206
Total Academic Salaries		2,620,912	2,549,520	3,485,130
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	2,625,329	3,127,366	3,468,753
2300	Student Help, Hourly and Overtime	1,240,867	1,050,675	1,151,611
2400	Instructional Aides, Other	134,020	140,916	107,720
Total Classified Salaries		4,000,216	4,318,957	4,728,084
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	355,816	365,011	563,410
3200	Public Employees' Retirement System	804,091	928,254	1,070,082
3300	Social Security - OASDI & Medicare	322,585	332,468	377,838
3400	Health and Welfare	548,297	588,755	914,858
3500	Unemployment Insurance	27,221	3,667	4,658
3600	Workers' Compensation Insurance	239,871	257,895	297,535
3700	Cash in Lieu of Insurance	64,360	72,744	139,270
Total Staff Benefits		2,362,240	2,548,794	3,367,651
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
41-4200	Books	35,960	8,261	21,000
4300	Instructional Supplies	193,073	24,188	289,000
4500	Non-Instructional Supplies	605,822	511,810	903,338
4700	Food/Food Supplies	190,914	758,929	545,200
Total Books, Supplies, and Materials		1,025,769	1,303,188	1,758,538



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 EXPENDITURES

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	2,486,997	1,122,996	1,799,243
5200	Travel, Conference & In-Service Training	133,905	194,849	441,145
5300	Dues and Memberships	25,437	19,671	68,000
5600	Contracts, Rentals, and Repairs	20,554	5,304	77,000
5700	Legal & Regulatory Expenses	4,280	-	10,000
5800	Other Services, Postage, Advertising	2,375,698	768,909	2,502,764
Total Contracts Services and Operating Expenses		5,046,871	2,111,730	4,898,152
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	3,195	-	10,000
6400	Equipment	1,312,751	628,252	924,029
Total Capital Outlay		1,315,946	628,252	934,029
<u>OTHER OUTGO</u>				
7300	Student Stipends	-	25,972	21,026
7500	Other Student Aid	5,983,808	583,270	336,653
7600	Other Payments to/for Students	857,447	1,035,686	1,098,821
Total Other Outgo		6,841,255	1,644,928	1,456,500
TOTAL EXPENDITURES / APPROPRIATIONS		23,213,210	15,105,368	20,628,083
NET ENDING BALANCE / RESERVES		679,183	869,829	503,610
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		23,892,393	15,975,197	21,131,694



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
REVENUE

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
	BEGINNING BALANCE JULY 1	<u>1,138,384</u>	<u>1,172,878</u>	<u>1,309,032</u>
	REVENUE			
	LOCAL REVENUE			
8860	Interest	<u>34,494</u>	<u>136,154</u>	<u>10,000</u>
	Total Local Revenue	<u>34,494</u>	<u>136,154</u>	<u>10,000</u>
	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>34,494</u>	<u>136,154</u>	<u>10,000</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>1,172,878</u></u>	<u><u>1,309,032</u></u>	<u><u>1,319,032</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		<u>1,172,878</u>	<u>1,309,032</u>	<u>1,319,032</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,172,878</u>	<u>1,309,032</u>	<u>1,319,032</u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		127,646	365,802	481,338
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	1,426	22,378	87,000
8190/8199	Child Care and Development Program (CCTR)	24,603	13,892	30,000
Total Federal Revenue		26,029	36,270	117,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	286,797	393,483	200,000
8621	Child Care and Development Program (CSPP)	383,747	138,221	120,000
8622	Child Development Revenue	139,041	22,656	134,000
Total State Revenue		809,585	554,360	454,000
<u>LOCAL REVENUE</u>				
8860	Interest	8,080	66,929	2,000
8871	Child Development Services Fees	-	-	8,000
Total Local Revenue		8,080	66,929	10,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution From General Fund	150,000	150,000	150,000
Total Incoming Transfers		150,000	150,000	150,000
TOTAL REVENUE - ALL SOURCES		993,694	807,559	731,000
TOTAL BEGINNING BALANCE AND REVENUE		1,121,340	1,173,361	1,212,338



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	132,934	-	-
1300	Other Schedule, Teaching	-	-	-
Total Academic Salaries		132,934	-	-
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	266,105	327,565	324,760
2200	Non-STRS Instructors	56,905	71,413	47,630
2300	Hourly and Overtime	19,955	30,784	40,000
2400	Instructional Aides, Other	-	-	-
Total Classified Salaries		342,965	429,762	412,390
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	25,326	-	-
3200	PERS	76,328	103,771	108,842
3300	Social Security - OASDI/Medicare	27,647	32,393	30,790
3400	Health & Welfare	80,348	62,240	101,250
3500	Unemployment Insurance	1,872	163	220
3600	Workers' Compensation	17,846	16,116	15,470
3700	Cash in Lieu of Insurance	5,600	16,100	7,000
Total Staff Benefits		234,967	230,784	263,572
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	27,677	24,832	29,638
Total Books, Supplies, and Materials		27,677	24,832	29,638
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	1,815	1,815	3,000
Other Operating Expenses		1,815	1,815	3,000
<u>CAPITAL OUTLAY</u>				
6400	Equipment	-	-	2,400
Total Capital Outlay		-	-	2,400
<u>OTHER OUTGO</u>				
7600	Other Payments To/ For Students	15,180	4,830	20,000
TOTAL EXPENDITURES / APPROPRIATIONS		755,537	692,023	731,000
NET ENDING BALANCE / RESERVES		365,802	481,338	481,338
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,121,340	1,173,361	1,212,338



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		<u>12,715,636</u>	<u>94,564,371</u>	<u>100,181,249</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	-	-	-
8651	Comm. College Construction- Instructional Bldg #1	-	-	-
8651	Comm. College Construction- Instructional Bldg #2	2,700,651	2,451,203	1,969,947
8651	VPA	344,000	157,251	-
8651	Student Housing	80,389,000	-	-
8651	PE Complex	-	-	-
8690	Physical Plant and Instructional Support	3,127,439	-	-
8652	Scheduled Maintenance Program	-	51,755	-
8690	Other State Revenue	-	-	-
Total State Revenue		<u>86,561,090</u>	<u>2,660,209</u>	<u>1,969,947</u>
LOCAL REVENUE				
8860	Interest	1,439,064	7,438,744	1,000,000
8885	Capital Outlay Fee - Non-Residents	<u>83,909</u>	<u>48,859</u>	<u>-</u>
Total Local Revenue		<u>1,522,973</u>	<u>7,487,603</u>	<u>1,000,000</u>
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	6,055,000	2,550,000	4,800,000
Total Incoming Transfers		<u>6,055,000</u>	<u>2,550,000</u>	<u>4,800,000</u>
TOTAL REVENUE - ALL SOURCES		<u>94,139,063</u>	<u>12,697,812</u>	<u>7,769,947</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>106,854,699</u>	<u>107,262,182</u>	<u>107,951,196</u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4450	Repairs Parts And Supplies	55,368	-	-
Total Books, Supplies, and Materials		55,368	-	-
<u>OTHER OPERATING EXPENDITURES</u>				
5100	Consulting Services	635,831	1,356,541	2,112,961
5620	Scheduled Maintenance Contracts	640,078	-	-
5640	Other Rentals	45,532	-	-
5660	Rents, Leases and Repairs	86,205	-	-
5700	Legal	14,906	29,546	3,440
5800	Miscellaneous Services	977,429	25,120	37,115
Other Operating Expenditures		2,399,981	1,411,207	2,153,516
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	1,205,197	2,013,413	20,100,409
6200	Buildings	7,624,910	3,448,165	19,769,870
6400	New Equipment	1,004,872	208,148	1,507,534
Total Capital Outlay		9,834,979	5,669,726	41,377,813
TOTAL EXPENDITURES / APPROPRIATIONS		12,290,328	7,080,933	43,531,329
NET ENDING BALANCE / RESERVES		94,564,371	100,181,249	64,419,867
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		106,854,699	107,262,182	107,951,196



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINALE BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		<u>2,425,236</u>	<u>1,854,672</u>	<u>1,479,816</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	59,820	238,783	5,000
8890	Other Local Revenue	-	-	-
Total		<u>59,820</u>	<u>238,783</u>	<u>5,000</u>
TOTAL REVENUE - ALL SOURCES		<u>59,820</u>	<u>238,783</u>	<u>5,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,485,056</u></u>	<u><u>2,093,455</u></u>	<u><u>1,484,816</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINALE BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract for Personal Services		112,030	86,970
5700	Legal	-	-	1,050
5800	Other Services	-	1,103	500
Total Other Operating Expenses		-	113,132	88,520
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	630,384	500,507	815,945
6400	Equipment	-	-	10,000
Total Capital Outlay		630,384	500,507	825,945
TOTAL EXPENDITURES / APPROPRIATIONS		630,384	613,639	914,465
NET ENDING BALANCE / RESERVES		1,854,672	1,479,816	570,351
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		2,485,056	2,093,455	1,484,816



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINALE BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		<u>7,218,672</u>	<u>2,728,442</u>	<u>544,512</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	141,495	545,668	5,000
8940	Proceeds from Bonds	-	-	-
Total		<u>141,495</u>	<u>545,668</u>	<u>5,000</u>
TOTAL REVENUE - ALL SOURCES		<u>141,495</u>	<u>545,668</u>	<u>5,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>7,360,167</u></u>	<u><u>3,274,110</u></u>	<u><u>549,512</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINALE BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5713	Legal	1,089	40,029	17,190
5890	Other Services	-	-	14,706
Other Operating Expenses		<u>1,089</u>	<u>40,029</u>	<u>31,896</u>
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	3,282,030	2,645,065	264,956
6400	Equipment	<u>1,348,606</u>	<u>44,505</u>	<u>238,688</u>
Total Capital Outlay		4,630,636	2,689,570	503,644
TOTAL EXPENDITURES / APPROPRIATIONS		4,631,725	2,729,599	535,540
NET ENDING BALANCE / RESERVES		<u>2,728,442</u>	<u>544,512</u>	<u>13,972</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>7,360,167</u>	<u>3,274,110</u>	<u>549,512</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
	BEGINNING BALANCE JULY 1	352,775	342,715	335,747
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>352,775</u>	<u>342,715</u>	<u>335,747</u>
REVENUE				
	LOCAL REVENUE			
8860	Interest	9,945	26,504	500
8890	Other Local Revenue	-	-	-
	Total	<u>9,945</u>	<u>26,504</u>	<u>500</u>
	TOTAL REVENUE - ALL SOURCES	<u>9,945</u>	<u>26,504</u>	<u>500</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>362,720</u></u>	<u><u>369,219</u></u>	<u><u>336,247</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	6,143	-	1,050
5800	Other Services, Fees and Expenses	13,862	500	900
	Other Operating Expenses	20,005	500	1,950
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	-	17,752	230,100
6400	New Equipment	-	15,220	64,460
	Total Capital Outlay	-	32,972	294,560
	TOTAL EXPENDITURES / APPROPRIATIONS	20,005	33,472	296,510
	NET ENDING BALANCE / RESERVES	342,715	335,747	39,737
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	362,720	369,219	336,247



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

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		-	-	35,025,830
REVENUE				
LOCAL REVENUE				
8860	Interest	-	377,823	300,000
8940	Proceeds from Bonds	-	34,648,007	-
Total		-	35,025,830	300,000
TOTAL REVENUE - ALL SOURCES		-	35,025,830	300,000
TOTAL BEGINNING BALANCE AND REVENUE		-	35,025,830	35,325,830



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

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract for Personal Services		-	-
5700	Legal	-	-	17,190
5800	Other Services	-	-	14,706
Total Other Operating Expenses		-	-	31,896
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	1,000,000
6200	Buildings	-	-	1,432,912
6400	Equipment	-	-	576,407
Total Capital Outlay		-	-	3,009,319
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	3,041,215
NET ENDING BALANCE / RESERVES		-	35,025,830	32,284,615
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		-	35,025,830	35,325,830



COMPTON COMMUNITY COLLEGE DISTRICT
2024-2025 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		<u>1,199,931</u>	<u>1,609,328</u>	<u>1,421,036</u>
<u>LOCAL REVENUE</u>				
8830	Contract Services	1,194,638	1,000,000	1,000,000
8860	Interest	<u>26,506</u>	<u>98,503</u>	<u>8,000</u>
Total Local Revenue		1,221,144	1,098,503	1,008,000
TOTAL REVENUE - ALL SOURCES		<u>1,221,144</u>	<u>1,098,503</u>	<u>1,008,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>2,421,075</u></u>	<u><u>2,707,831</u></u>	<u><u>2,429,036</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	811,747	834,176	950,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	-	-	<u>15,000</u>
Total Contract Services and Operating Expenses		<u>811,747</u>	<u>834,176</u>	<u>965,000</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	-	452,618	-
Total Other Outgo		-	<u>452,618</u>	-
TOTAL EXPENDITURES / APPROPRIATIONS		811,747	1,286,794	965,000
NET ENDING BALANCE / RESERVES		<u>1,609,328</u>	<u>1,421,036</u>	<u>1,464,036</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u><u>2,421,075</u></u>	<u><u>2,707,831</u></u>	<u><u>2,429,036</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		577,961	699,643	701,730
<u>LOCAL REVENUE</u>				
8858	Insurance Payments	-	23,907	-
8860	Interest	8,369	39,116	2,000
8980	Contribution from Other Fund	400,000	400,000	600,000
Total Local Revenue		408,369	463,022	602,000
TOTAL REVENUE - ALL SOURCES		408,369	463,022	602,000
TOTAL BEGINNING BALANCE AND REVENUE		986,330	1,162,665	1,303,730
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>ACADEMIC SALARIES</u>				
1400	Other Schedule, Non-Teaching	-	-	-
Total Academic Salaries		-	-	-
<u>CLASSIFIED SALARIES</u>				
2300	Student Help, Hourly and Overtime	-	-	-
Total Classified Salaries		-	-	-
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	-	-	-
3300	Social Security - OASDI/Medicare	-	-	-
3400	Health and Welfare - Medical	-	-	-
3500	Unemployment Insurance	-	-	-
3600	Workers' Compensation Insurance	-	-	-
3700	Cash in Lieu of Insurance	-	-	-
Total Staff Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies/Other	-	-	-
Total Books, Supplies and Materials		-	-	-
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	-	42,552	-
5400	Insurance	286,687	382,717	420,000
5700	Benefits Paid Claimants	-	35,667	210,000
5800	Other Services - Administrative Fee	-	-	5,000
Total Contract Services and Operating Expenses		286,687	460,935	635,000
<u>CAPTIAL OULAY</u>				
6400	Equipment	-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		286,687	460,935	635,000
NET ENDING BALANCE / RESERVES		699,643	701,730	668,730
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		986,330	1,162,665	1,303,730



COMPTON COMMUNITY COLLEGE DISTRICT
 2024-2025 FINAL BUDGET
 ASG FUND - FUND 72.0

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		53,167	45,465	45,478
<u>LOCAL REVENUE</u>				
8884	Student Representation Fee	13,416	17,303	6,500
8860	Interest	1,109	3,455	500
Total Local Revenue		14,525	20,758	7,000
TOTAL REVENUE - ALL SOURCES		14,525	20,758	7,000
TOTAL BEGINNING BALANCE AND REVENUE		<u>67,692</u>	<u>66,223</u>	<u>52,478</u>
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5220	Travel Mileage and Conferences	22,227	14,037	7,000
5002	ASO Rep. Exp.	-	6,708	-
Total Contract Services and Operating Expenses		22,227	20,745	7,000
TOTAL EXPENDITURES / APPROPRIATIONS		22,227	20,745	7,000
NET ENDING BALANCE / RESERVES		45,465	45,478	45,478
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u>67,692</u>	<u>66,223</u>	<u>52,478</u>



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

Account Number	Description	2022-2023 Actual	2023-2024 Unaudited Actuals	2024-2025 Budget
BEGINNING BALANCE JULY 1		(418,708)	1,222,480	850,560
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL Grant Program	6,551,034	9,060,918	8,570,000
Total Federal Income		6,551,034	9,060,918	8,570,000
<u>STATE REVENUE</u>				
8620	Cal Grants	706,907	1,197,036	750,000
8620	Student Success Completion	1,417,714	660,072	816,248
8620	Emergency Financial Aid	734,833	-	100,000
8620	Non-resident Dreamer Emergency Grant	-	-	-
8690	Chaffee Grant Program	-	65,450	35,000
8620	Disaster Relief Financial Aid	-	-	63,290
Total State Revenue		2,859,454	1,922,558	1,764,538
<u>LOCAL REVENUE</u>				
8860	Interest	140,540	294,189	10,000
8890	Other	-	-	-
Total Local Revenue		140,540	294,189	10,000
TOTAL REVENUE - ALL SOURCES		9,551,028	11,277,665	10,344,538
TOTAL BEGINNING BALANCE AND REVENUE		9,132,320	12,500,145	11,195,098



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

Account Number	Description	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OPERATING EXPENSES</u>				
5180	Indirect Costs	31,036	0	10,000
Total Other Operating Expenses		<u>31,036</u>	<u>0</u>	<u>10,000</u>
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	478,500	189,589	120,000
7520	PELL Grant Program	5,023,929	7,396,743	8,000,000
7530	Cal Grants	685,606	1,225,701	485,000
7535	Chaffee Grant Program		63,438	
7620	Cal Grant (B&C)	1,106,640	1,391,115	850,000
7660	Student Success Completion	<u>584,129</u>	<u>1,383,000</u>	<u>879,538</u>
Total Other Outgo		7,878,804	11,649,585	10,334,538
TOTAL EXPENDITURES / APPROPRIATIONS		<u>7,909,840</u>	<u>11,649,585</u>	<u>10,344,538</u>
NET ENDING BALANCE / RESERVES		<u>1,222,480</u>	<u>850,560</u>	<u>850,560</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>9,132,320</u></u>	<u><u>12,500,145</u></u>	<u><u>11,195,098</u></u>



APPENDIX



Base Revenue

The State of California “apportions” or distributes part of the State School Fund to the 73 community college districts in the State on the basis of each district’s “Full-Time Equivalent Students” (FTES). This apportionment, designated as the district’s total available general revenue is currently received from four sources:

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

The amount of enrollment fees, property taxes, and education protection account estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees, property taxes, or education protection account received are higher than originally estimated, the State reduces that district’s apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is set to expire at the end of 2030. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

Student-Centered Funding Formula

The Student-Centered Funding Formula is all about ensuring community colleges are funded, at least in part, on how well their students are faring. The California’s community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of students who have attained the regional living wage.

The Student Centered Funding Formula’s metrics are in line with the goals and commitment set forth in the California Community Colleges’ Vision for Success and can have a profound impact on closing achievement gaps and boosting key student success outcomes. It was created in coalition with organizations such as the Campaign for College Opportunity, Education Trust- West and other key stakeholders. Additional information can be found at:

[Student Centered Funding Formula | California Community Colleges Chancellor's Office \(cocco.edu\)](http://cocco.edu)



2026-2030 Five Year Construction Plan

It is recommended the Board of Trustees approve the Five-Year Construction Plan. As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2026-2030 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT - FUNDING PHASE	AMOUNT
2023-2024	Instructional Building 2 Replacement	\$24,995,000
2024-2025	Administration Building Renovation	\$5,000,000
2025-2026	Vocational Technology Renovation	\$12,800,000
2025-2026	MIS Building Upgrade	\$3,000,000
2024-2025	Physical Education Complex Replacement	\$46,037,000
2024-2025	Visual and Performing Arts Replacement	\$11,700,000
2026-2027	Math Science Renovation	\$9,100,000
2029-2030	CDC (Abel Sykes) Renovation/MIS Upgrade	\$6,857,374
2030-2031	Student Activities/Teaching and Learning Center	\$13,562,504
2030-2031	Maintenance Renovation/Replacement	\$3,678,011
2030-2031	Instructional Building #3 Replacement	\$7,496,000

The submittal to the Chancellor's Office will also include an Initial Project Proposals (IPP) for the Student Activities/Teaching and Learning Center Project and Maintenance Renovation/Replacement Project; and a Final Project Proposal (FPP) for the CDC Renovation Project



Enrollment Fees

1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a bachelor's or higher degreeNo maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a bachelor's or higher degreeNo maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a bachelor's or higher degreeEliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum
2012-25	\$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>
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029
2018	28.0	96.00	60.50%	\$77,063
2019	30.0	101.16	60.94%	\$80,250
2020	27.0	138.10	69.10%	\$82,754
2021	26.0	104.60	71.20%	\$86,771
2022	28.0	98.10	57.40%	\$87,151
2023	32.0	98.00	68.17%	\$92,511
2024	30.0	99.36	70.40%	Unknown

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



Five-Year FTES Trend and Projections

<u>Fiscal Year FTES</u>	<u>Total FTES</u>	<u>Total</u>
2019-2020	Goal	Actual
Summer 19	614	468
Fall 19 - Spring 20	3,235	3,608
Winter 20	280	242
Total	4,129	4,318
2020-2021	Goal	Actual
Summer 20	507	457
Fall 20 - Spring 21	3,295	2,626
Winter 21	255	194
Total	4,057	3,277
2021-2022	Goal	Actual
Summer 21	502	378
Fall 21 - Spring 22	4,083	2,264
Winter 22	329	176
Total	4,914	2,818
2022-2023	Goal	Actual
Summer 22	396	371
Fall 22 - Spring 23	3,105	2,481
Winter 23	249	214
Total	3,750	3,066
2023-2024	Goal	Actual
Summer 23	461	468
Fall 23 - Spring 24	3,016	2,941
Winter 24	273	245
Total	3,750	3,654



GLOSSARY



GLOSSARY OF FINANCE TERMS

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

ACCOUNTING - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

ALLOCATION - Division or distribution of resources according to a predetermined plan.

ALTERNATIVE RETIREMENT PLAN (ARP) – An option to the STRS and PERS plans available to employees taking a part-time certificated teaching or management position.

APPORTIONMENT - Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

APPROPRIATION - An allocation of funds made by a legislative or governing body for a specified time and purpose.

APPROPRIATION FOR CONTINGENCIES - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

ASSESSED VALUE - The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increased is tied to the California Consumer Price Index but may not exceed 2%.

AUGMENTATIONS – Augmentation requests should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget.

AUXILIARY OPERATIONS - Supportive services and/or specialized programs for the general benefit of the college. The governing board of a community college district may establish auxiliary organizations for the purpose of providing supportive services and specialized programs for the general benefit of its college. Education Code Section 72670 provides examples of entities that may be considered as auxiliary organizations.



AVERAGE DAILY ATTENDANCE (ADA) - The student workload unit formerly used as the basis for computation of State support for California Community Colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-Time Equivalent Student (FTES).

BASE FUNDING - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

BASE REVENUE - The district's total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

BASE YEAR - A year to which reference is made when projecting a current condition.

BLOCK GRANT - A fixed sum of money, not linked to enrollment/FTES measures.

BOGW - BOARD OF GOVERNORS Enrollment Fee Waiver – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

BOARD OF GOVERNORS – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

BOARD OF TRUSTEES - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

BOND - A means of long-term debt financing. See General Obligation Bond.

BOOKSTORE FUND - The fund designated to receive the proceeds derived from the district's operation of a community college bookstore (Education Code Section 81676). All necessary expenses, including salaries, wages, and cost of capital improvements for the bookstore may be paid from generated revenue.

BUDGET - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures (ideally, an educational plan expressed in dollars).



BUDGET ACT - The legislative vehicle for the state's budget appropriations. The constitution requires that it be passed by a two-thirds vote of each house and sent to the governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

BUDGETING - The process of allocating available resources among potential activities to achieve the objectives of an organization.

CAFETERIA FUND - The fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria. Costs incurred in the operation and maintenance of such cafeteria are to be paid from this fund.

CAP – A maximum limit.

CAPITAL PROJECTS FUND - Capital Projects are projects that involve the acquisition, construction, or maintenance of fixed assets, land, buildings, construction, or equipment.

CATEGORICAL FUNDS - Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: funding for the disabled, EOP&S, scheduled maintenance, and matriculation.

CATEGORICAL PROGRAMS - Some college revenues are "categorical", as opposed to general purpose revenues, because they can only be used for specific activities. Usually these programs result from grants, contracts, or targeted federal or state legislation.

CHART OF ACCOUNTS - A systematic list of accounts applicable to a specific entity.

CHILD DEVELOPMENT FUND - The fund designated to account for all revenues for on or from the operation of childcare and redevelopment services.

COST OF LIVING ADJUSTMENTS (COLA) - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

CONSUMER PRICE INDEX (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COURSE CLASSIFICATION - All courses offered by a college are classified by area (examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.



CURRENT EXPENSE OF EDUCATION (CEE) - ECS 84362 - The current General Fund operating expenditures excluding expenditures for food services, community services, object classifications, 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

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

DEFICIT – The amount by which a sum of money falls short of the required or expected amount.

DEFICIT SPENDING – Spending more than the amount of money received in a given year.

DISCRETIONARY ACTIVITIES AND EXPENDITURES – Costs associated with travel, supplies, copier expenses, part-time salaries or other activities in the operation of the College program that are not subject to contractual obligations.

EDUCATION CODE (ED CODE) - The primary body of law which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

EDUCATIONAL PLAN – A chapter in the Master Plan that reviews the operational plans for the next three years of ALL departments, work units and programs within all divisions in all vice presidential areas.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) – In 1992, the State of California began shifting local property tax revenues from cities, counties, and some special districts into funds to support schools and reduce the State general fund cost of education under Proposition 98.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

ENHANCEMENTS – Enhancement requests should be based on needs assessment and/or program review. An enhancement is an increase to the base budget.

ENROLLMENT/FTES CAP - A limit on the number of students (FTES) for which the State will provide funding.

EQUALIZATION - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.



EXPENDITURES - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

FIFTY PERCENT LAW - Requires that 50% of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

FULL-TIME EQUIVALENT STUDENT (FTES) - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

FUND BALANCE - The difference between assets and liabilities.

G.O. BOND (GENERAL OBLIGATION BOND) – This financing source requires voter approval. On November 5, 2002, local voters approved Measure E for a total of \$394,516,464. Bond funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

REVENUE - Income from all sources.

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

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

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

- The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.
- Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.
- The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.



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

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

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

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

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

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

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

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

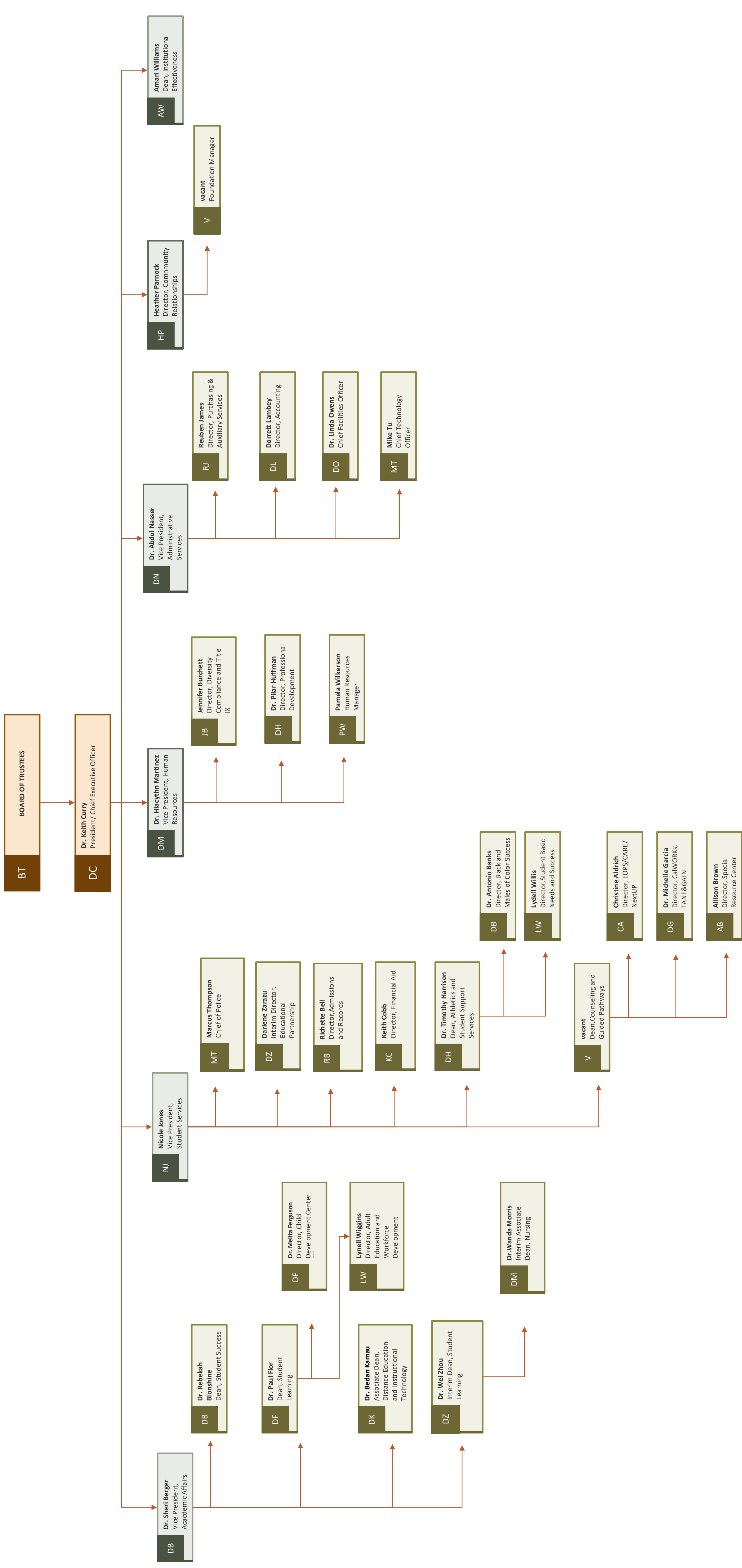
TOP CODE - Taxonomy of Programs code number used in budget.

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

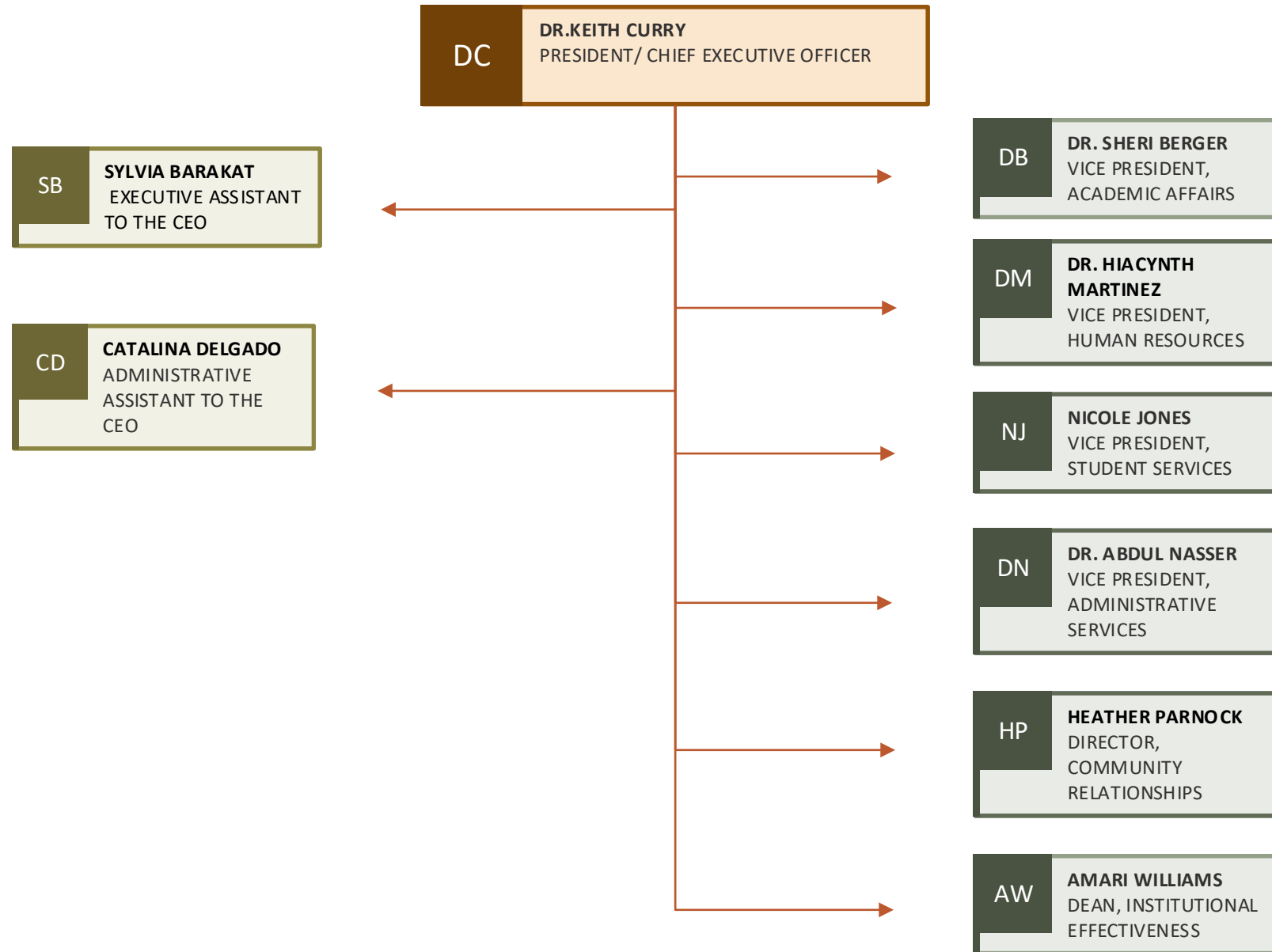
UNFUNDED FTES - FTES which are generated in excess of the enrollment/FTES cap.

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

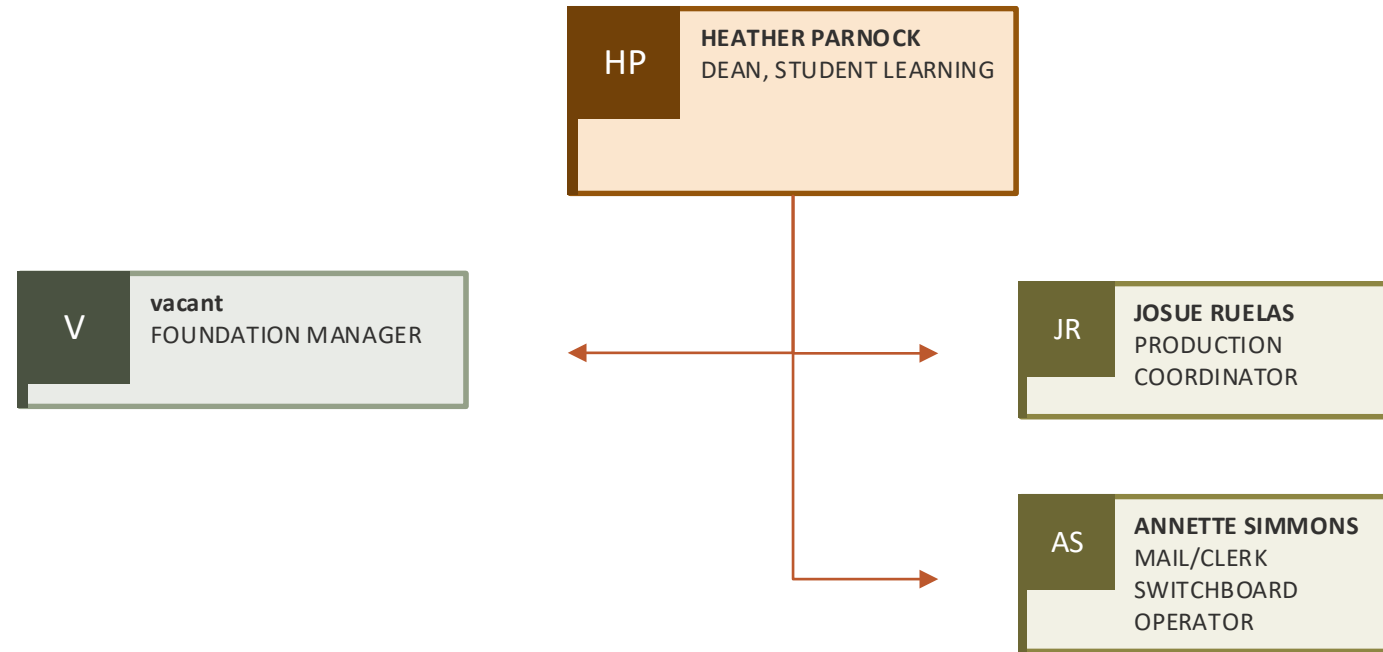
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure**



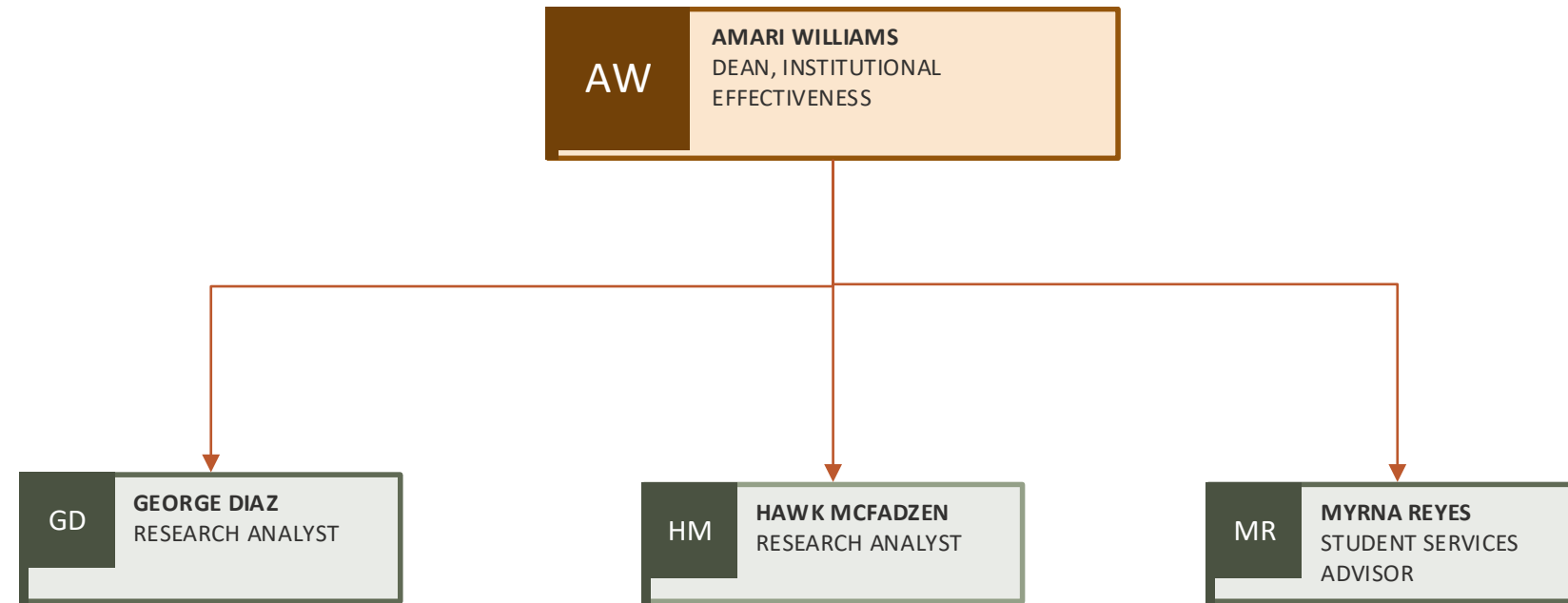
**COMPTON COLLEGE 2024-2025
Organizational Structure
President/Chief Executive Officer
310-900-1600 x 2000**



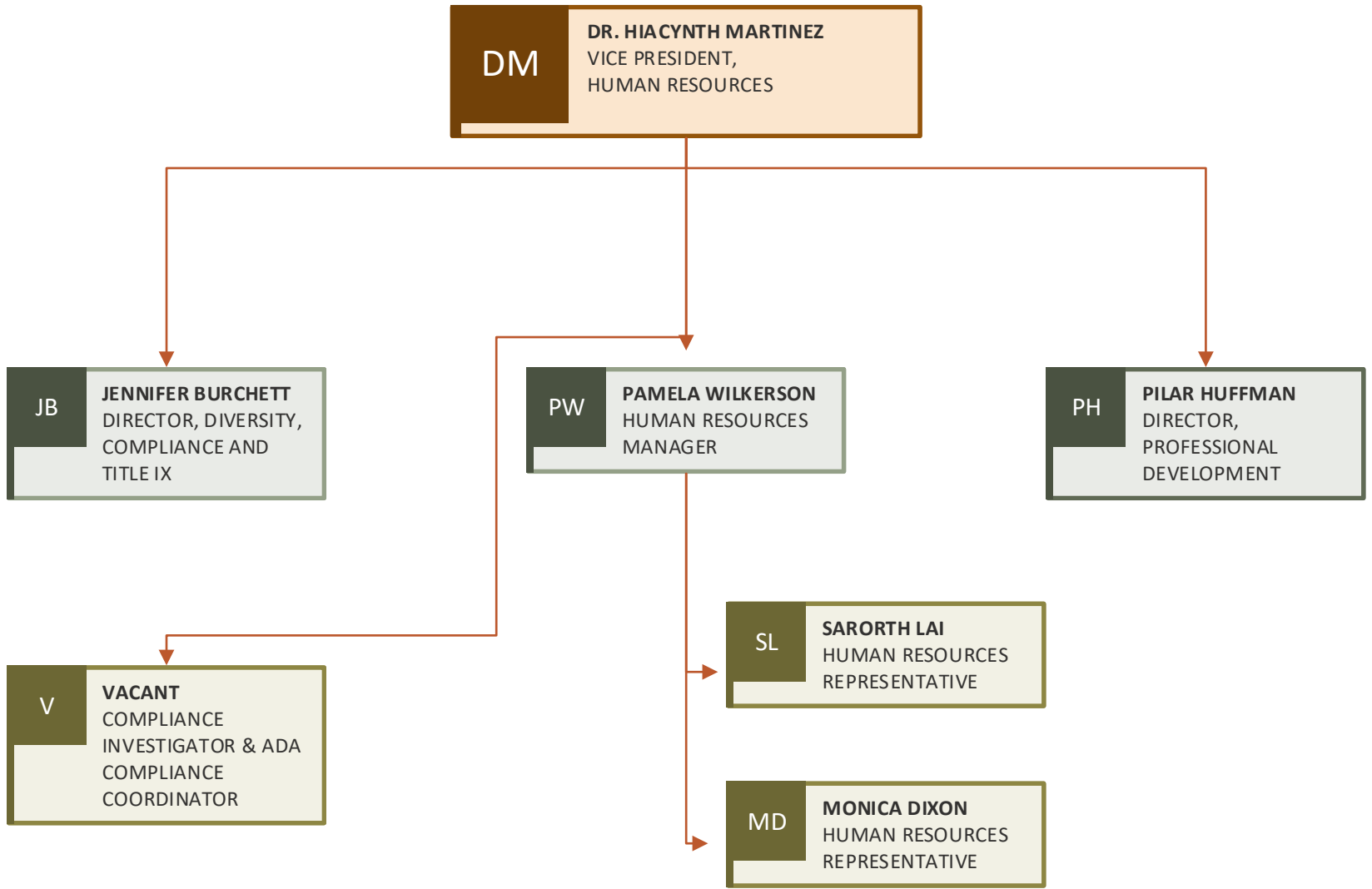
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Community Relations
310-900-1600 x 2968



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



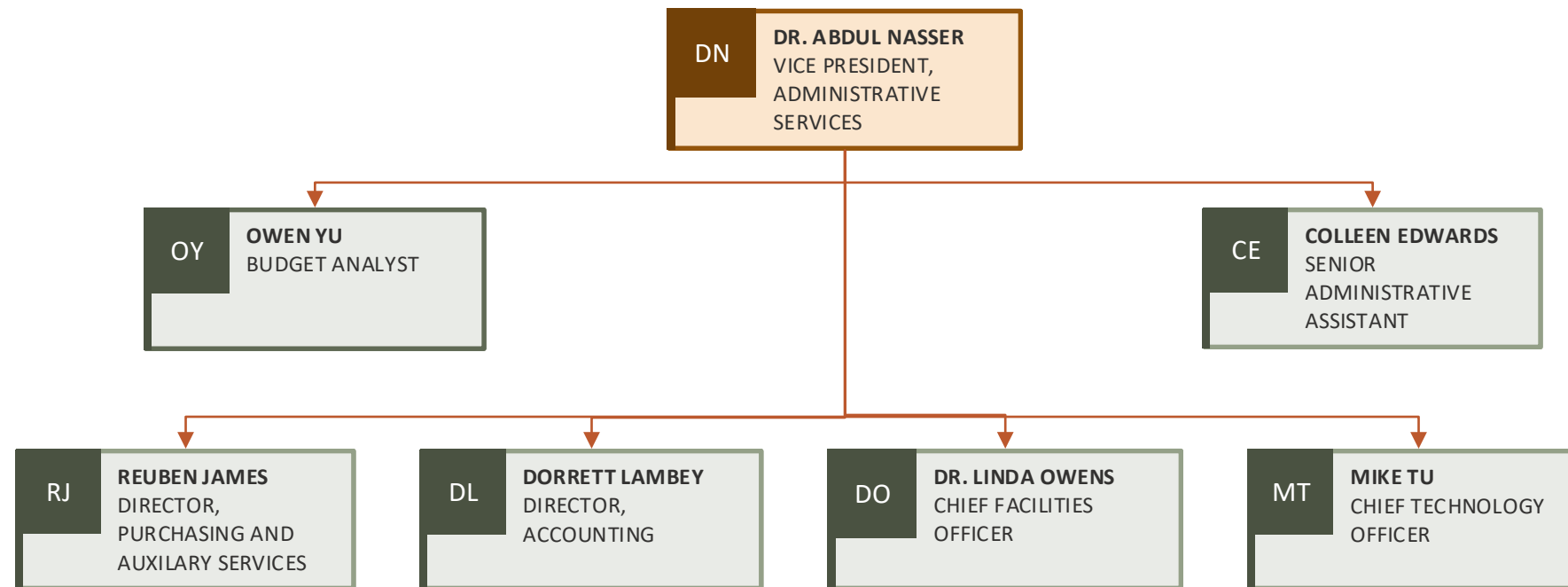
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Human Resources
310-900-1600 x 2400



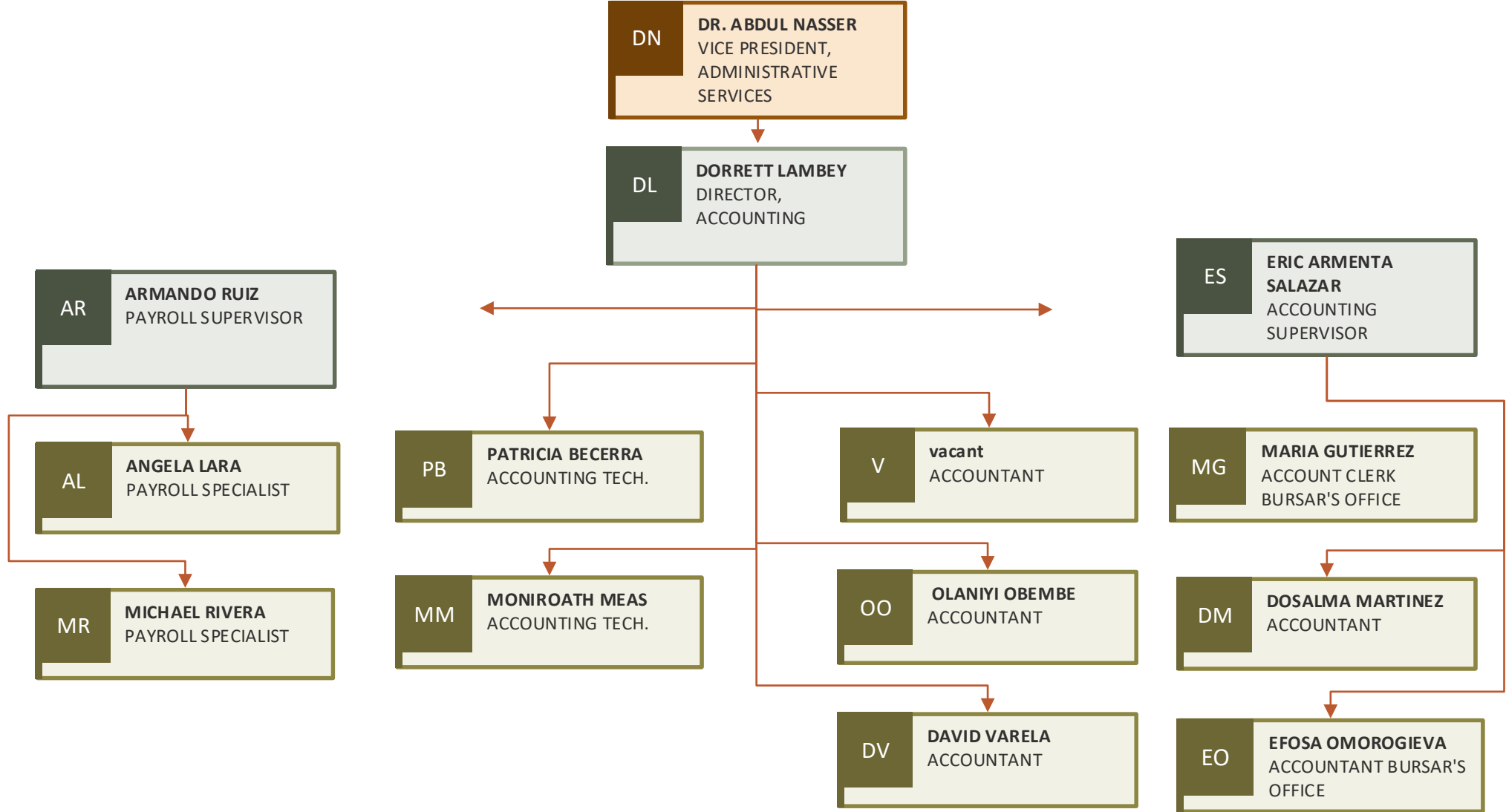
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Personnel Commission
310-900-1600 x 2400**

DM	DR. HIACYNTH MARTINEZ VICE PRESIDENT, HUMAN RESOURCES

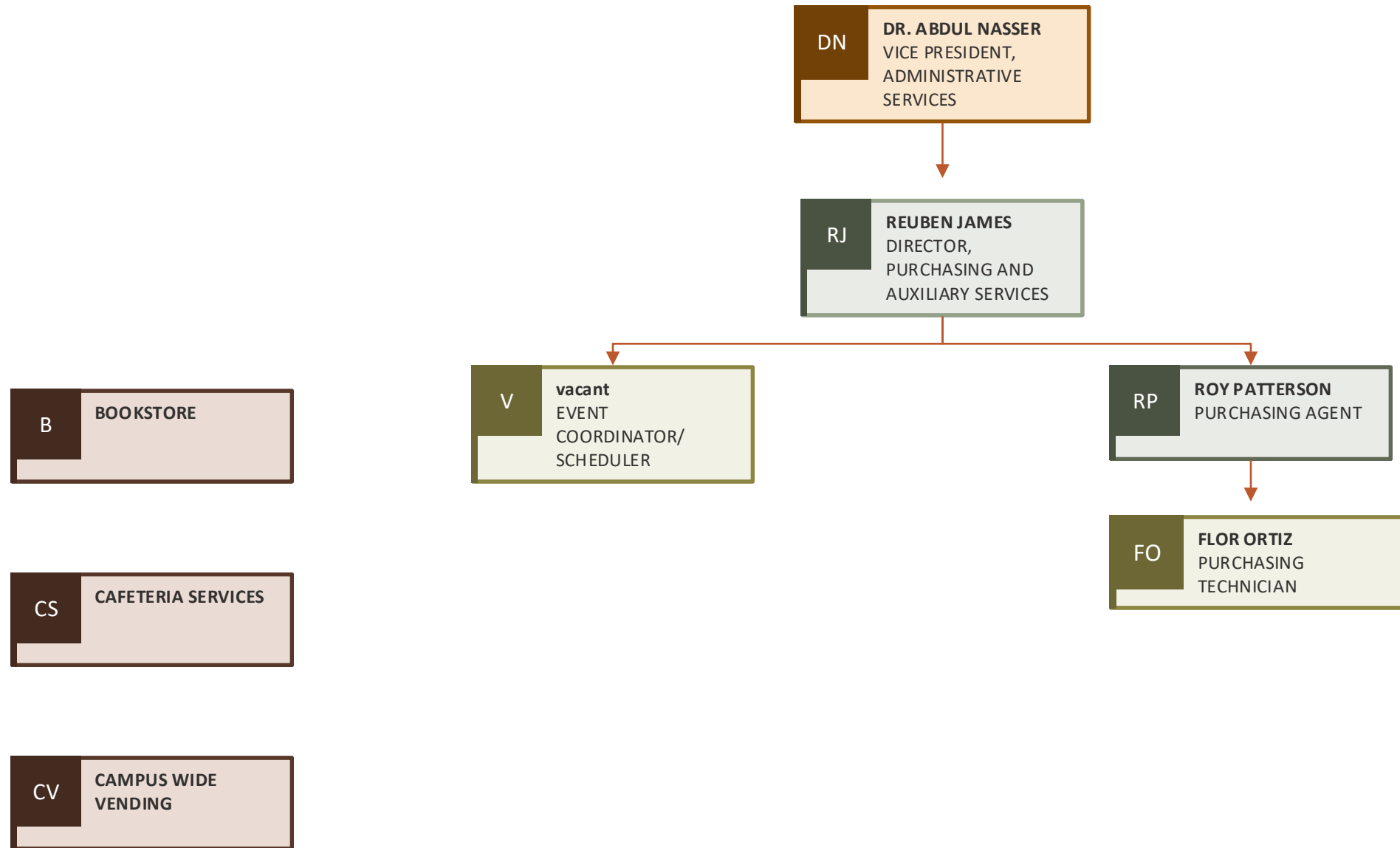
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services
310-900-1600 x 2050**



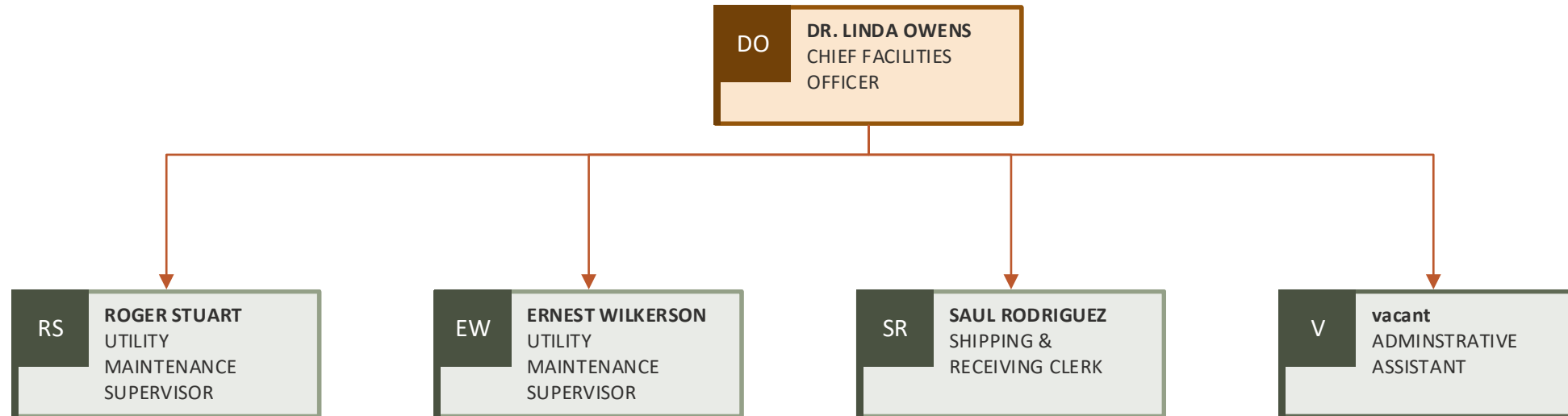
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services - Accounting
310-900-1600 x 2050**



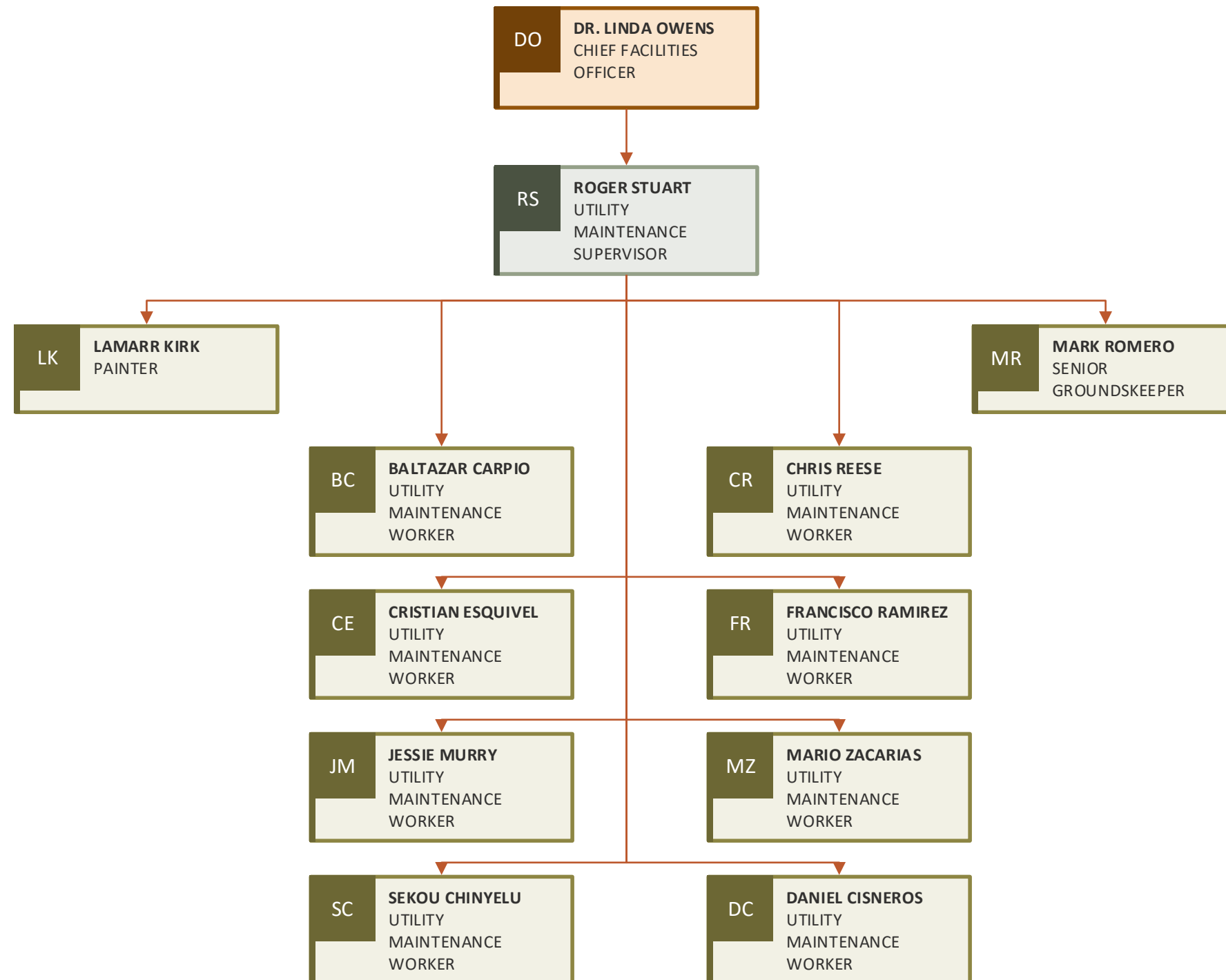
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Administrative Services - Auxiliary Services
310-900-1600 x 2050**



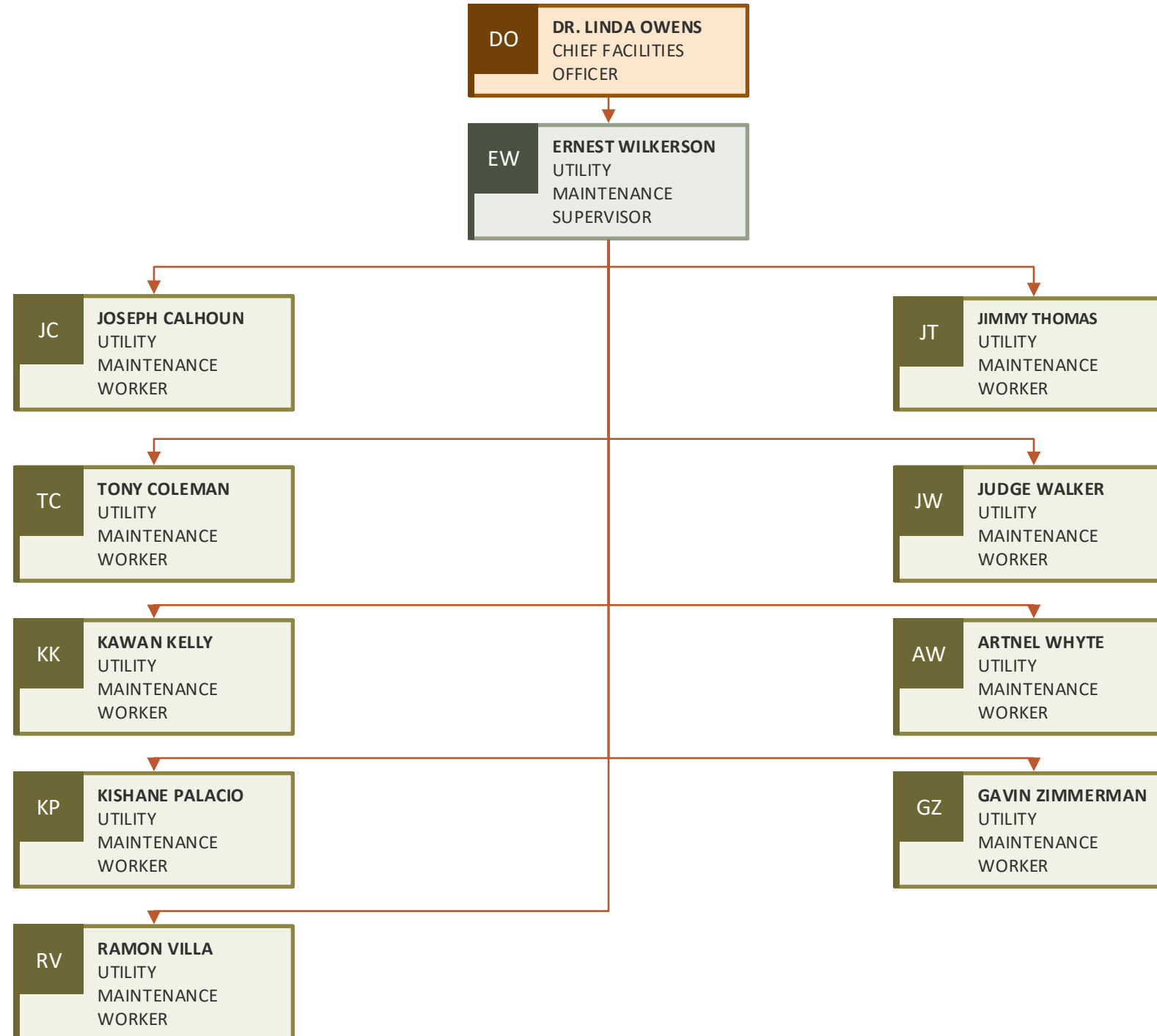
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Maintenance and Operations
310-900-1600 x 2604



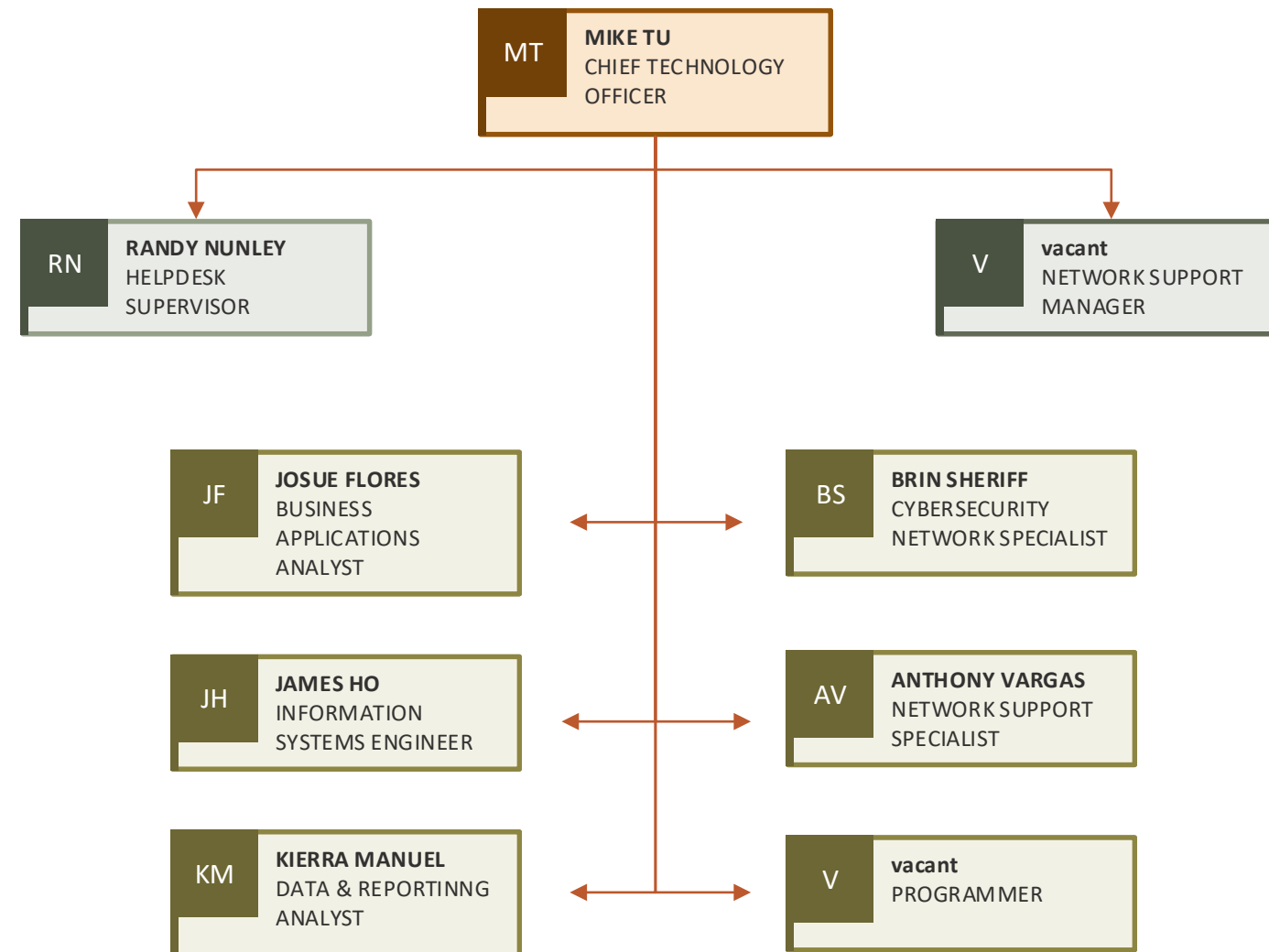
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Maintenance and Operations (Day)
310-900-1600 x 2604**



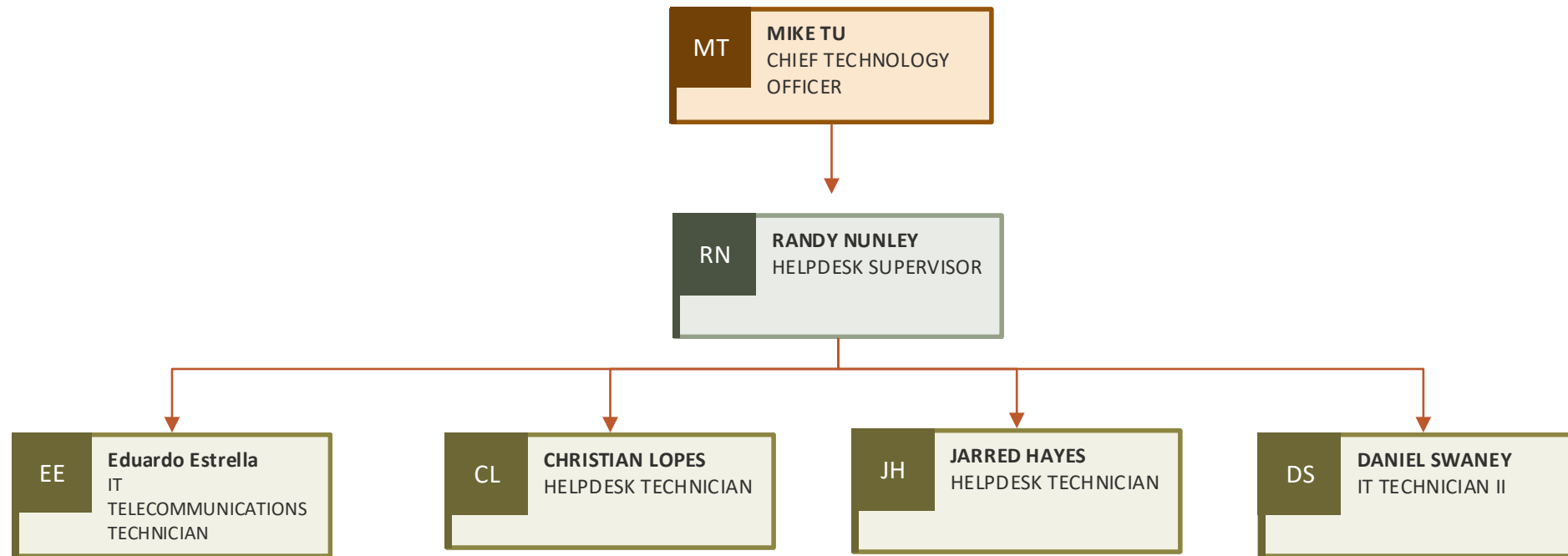
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Maintenance and Operations (Evening)
310-900-1600 x 2604**



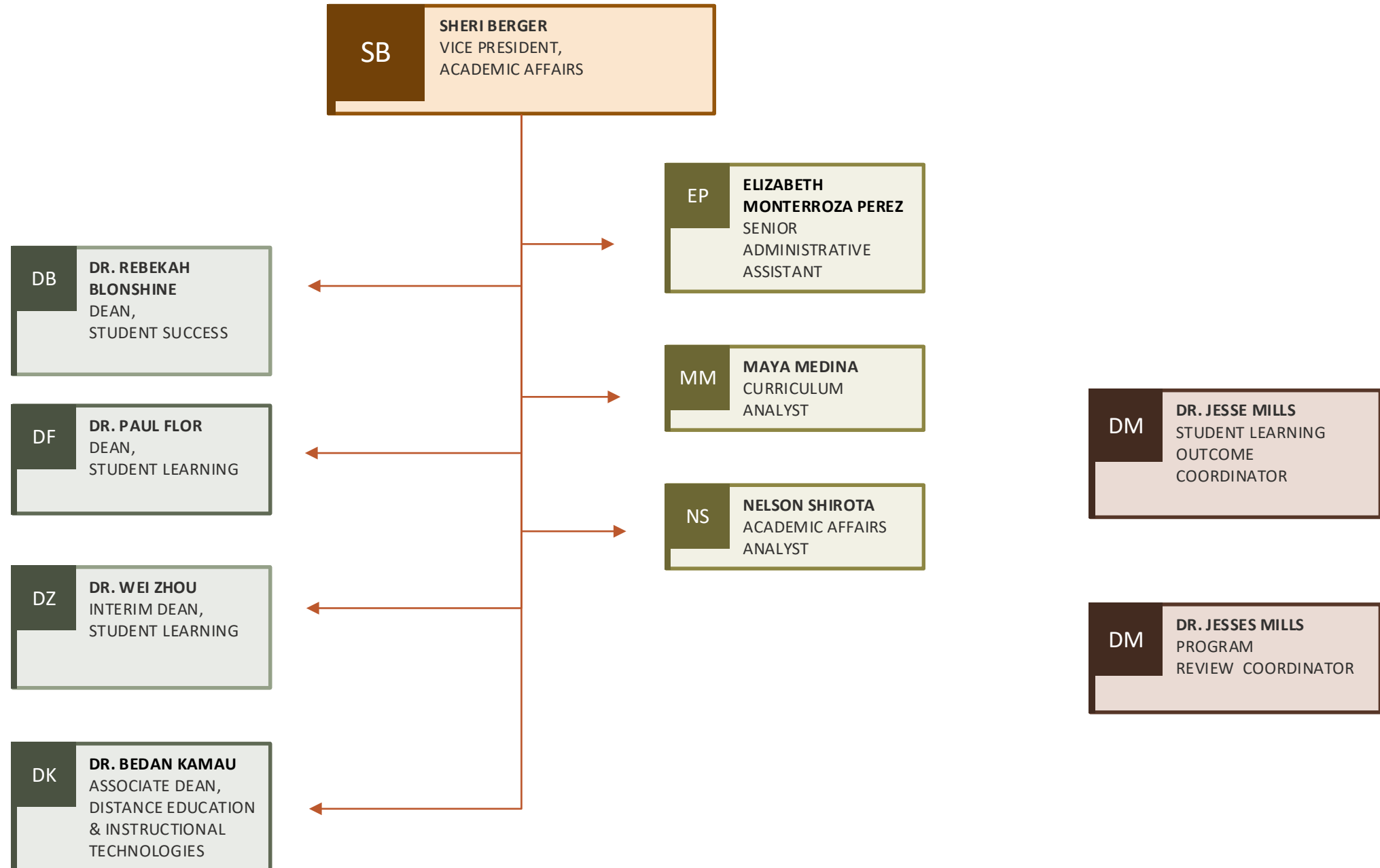
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Information Technology Services
310-900-1600 x 2181**



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



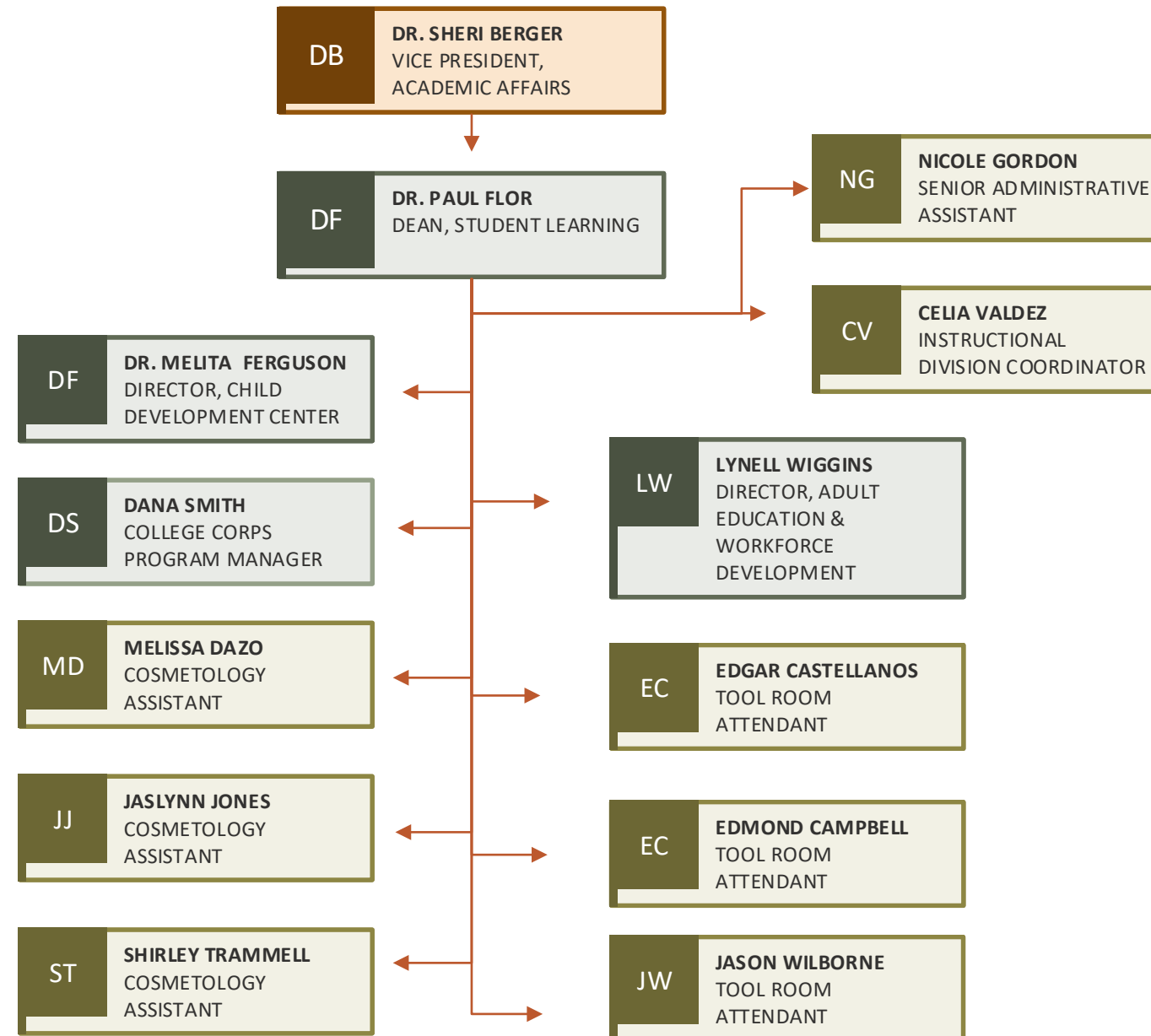
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Academic Affairs
310-900-1600 x 2133**



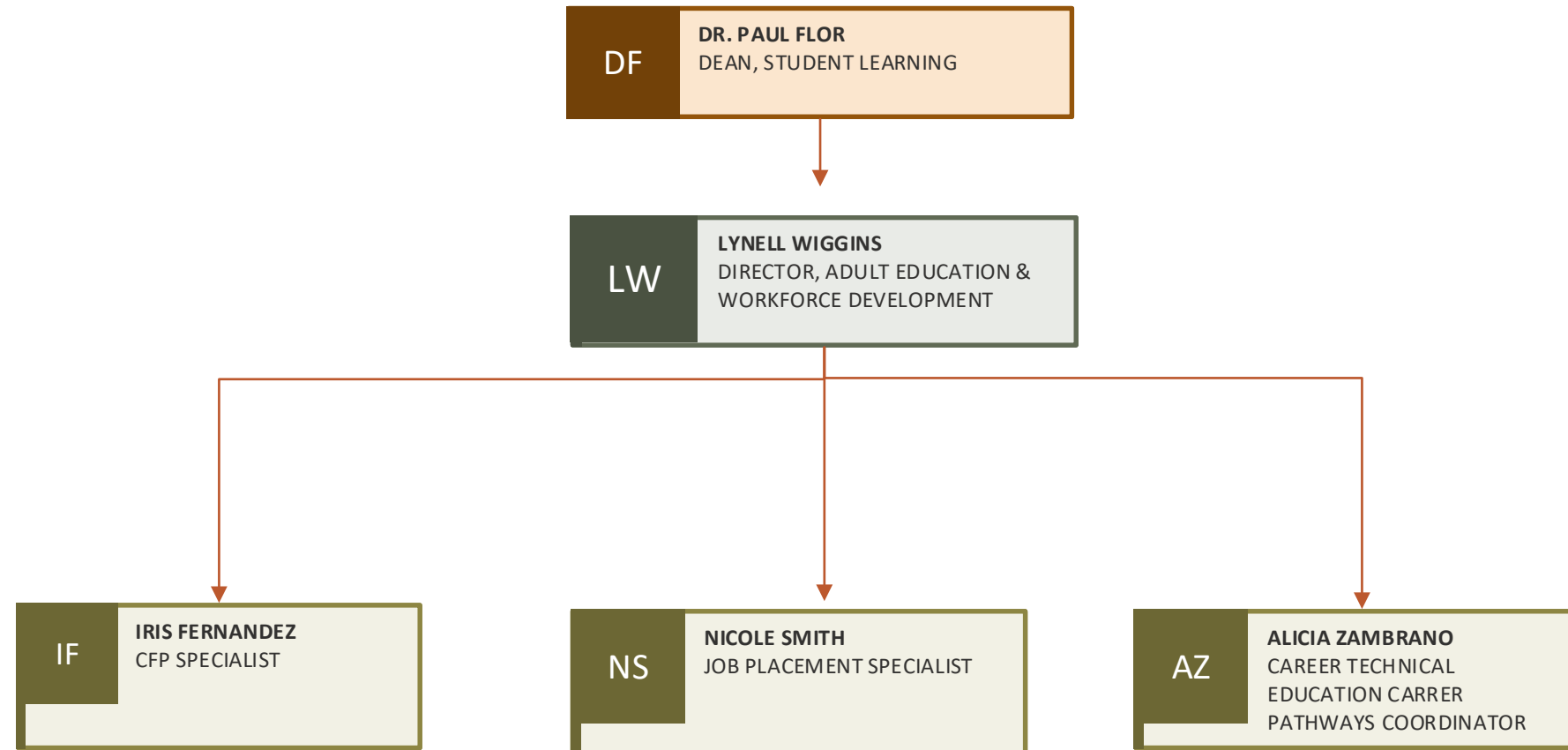
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Guided Pathways Divisions:
Business and Industrial Studies and Social Sciences
310-900-1600 x 2787**

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

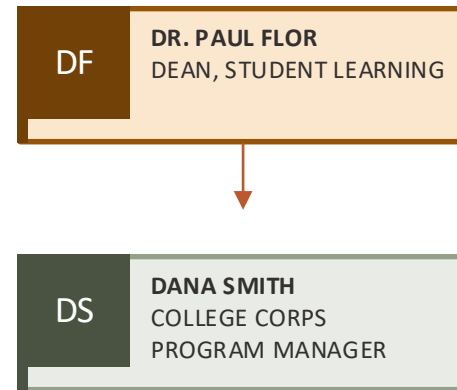
DM	DAVID MCPATCHELL DIVISION CHAIR
SOCIAL SCIENCES	
Anthropology	
Child Development	
Economics	
Education	
Educational Development	
Ethnic Studies	
History	
Life Skills	
Political Science	
Psychology	
Sociology	



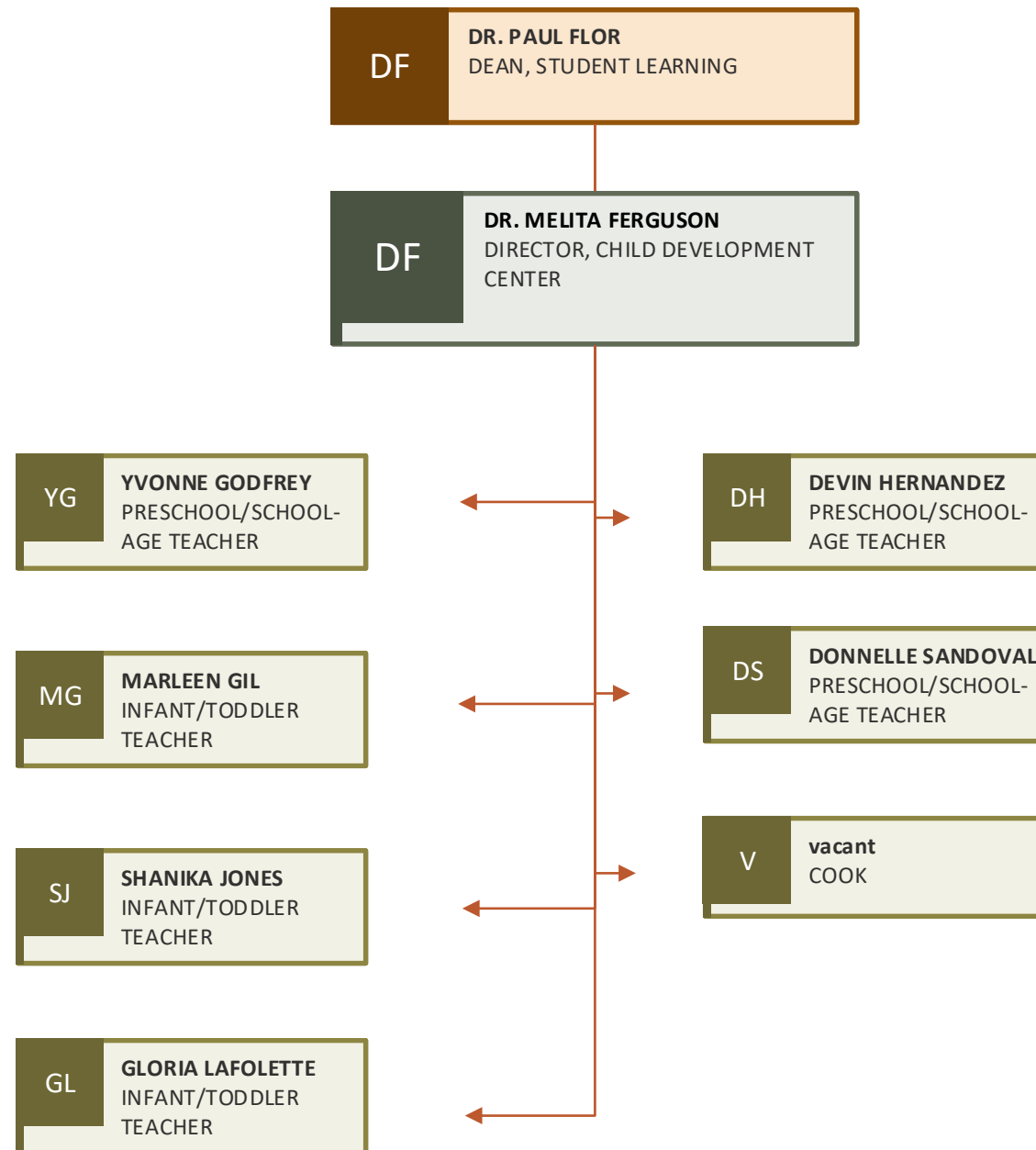
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Adult Education & Workforce Development
310-900-1600 x 2273**



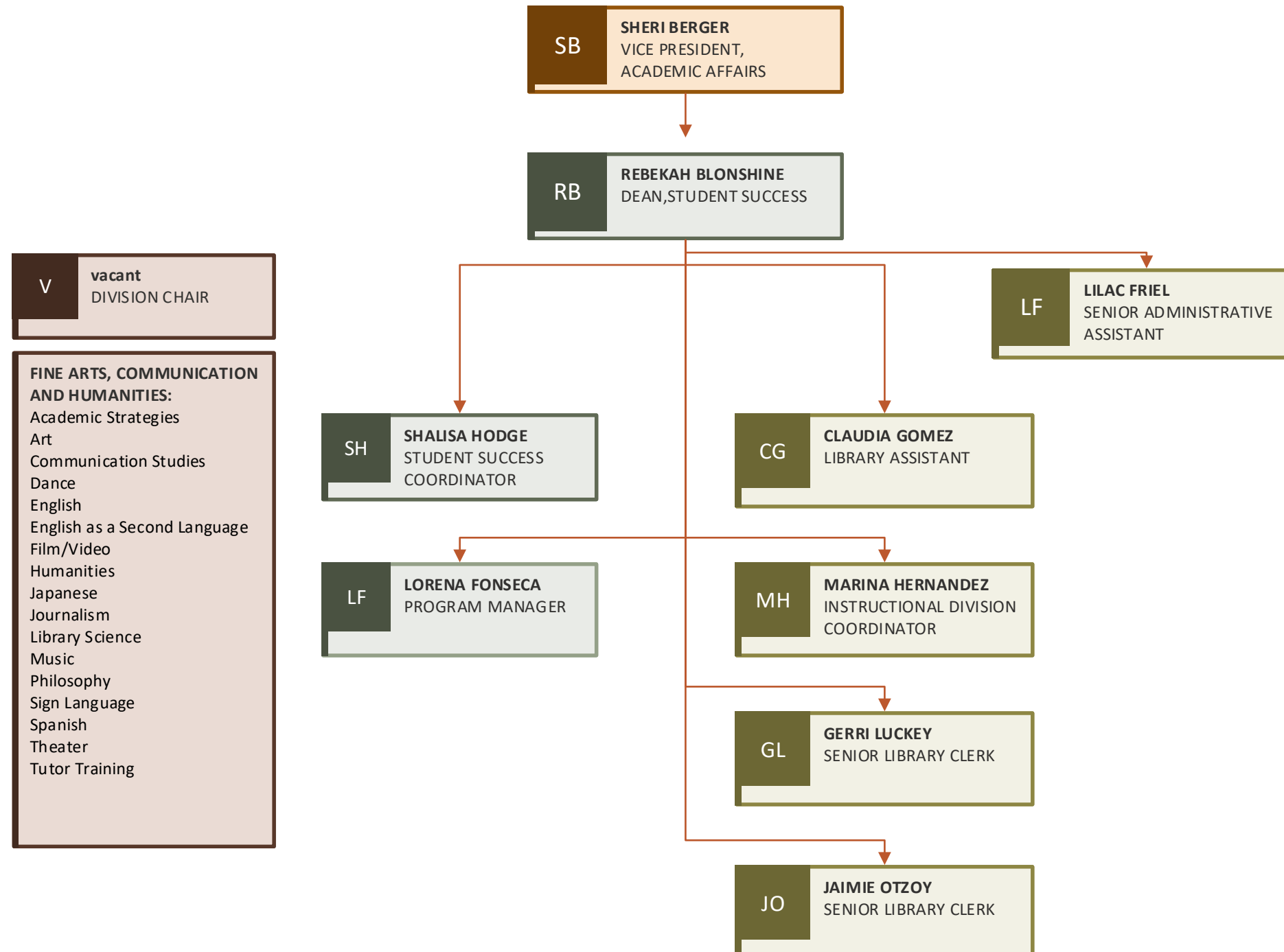
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
College Corps
310-900-1600 x 2273



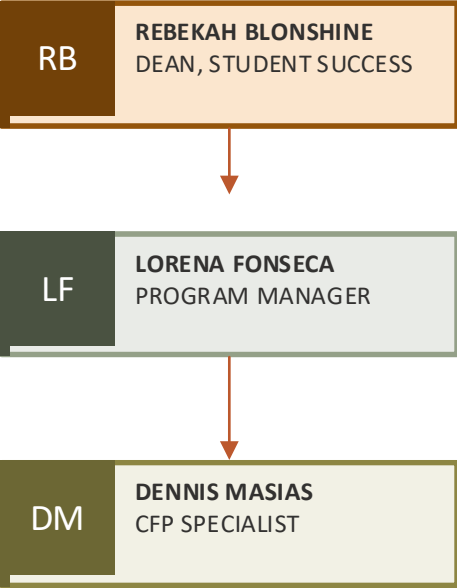
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Child Development Center
310-900-1600 x 2780**



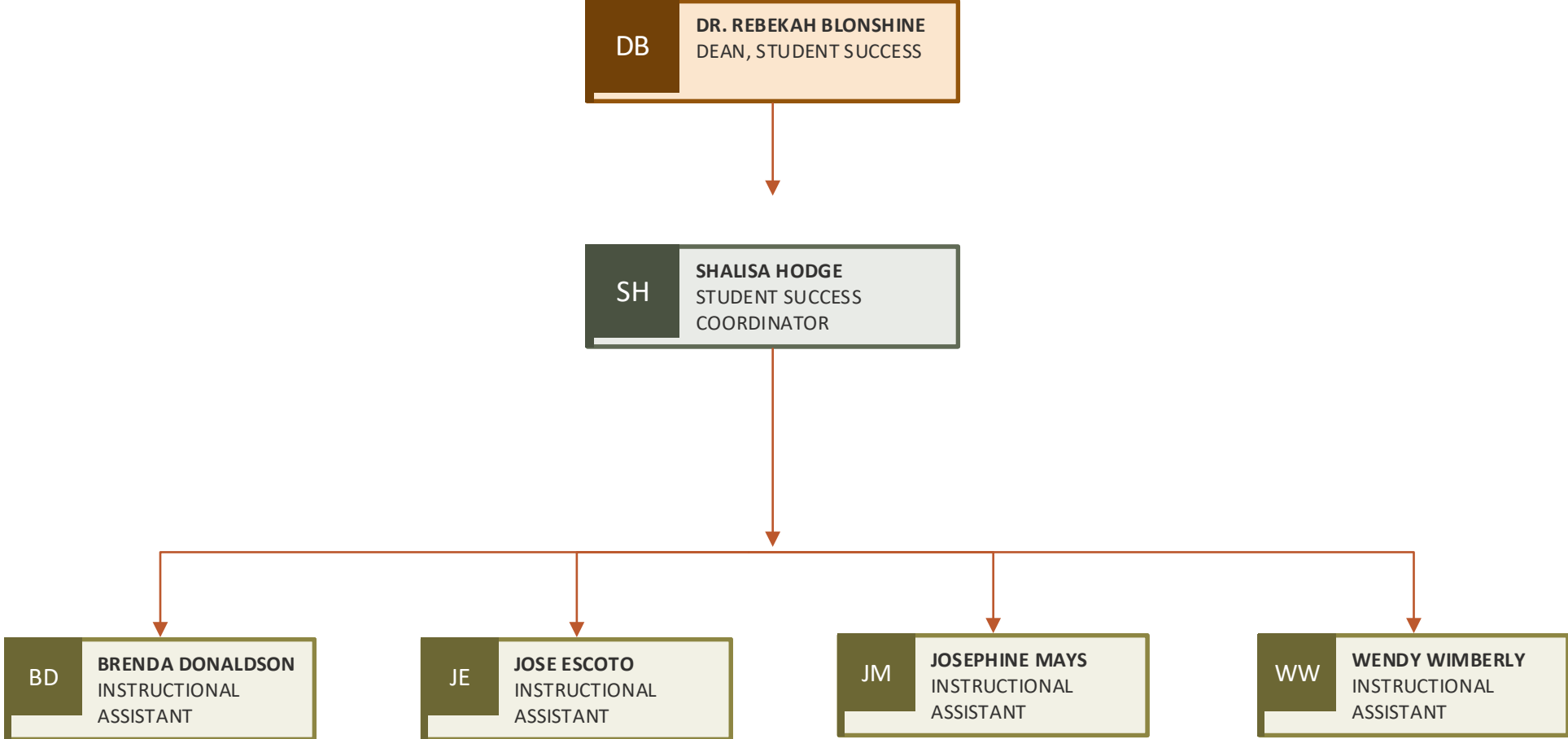
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Guided Pathways Divisions:
Fine Arts, Communications, and Humanities
310-900-1600 x 2136**



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



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



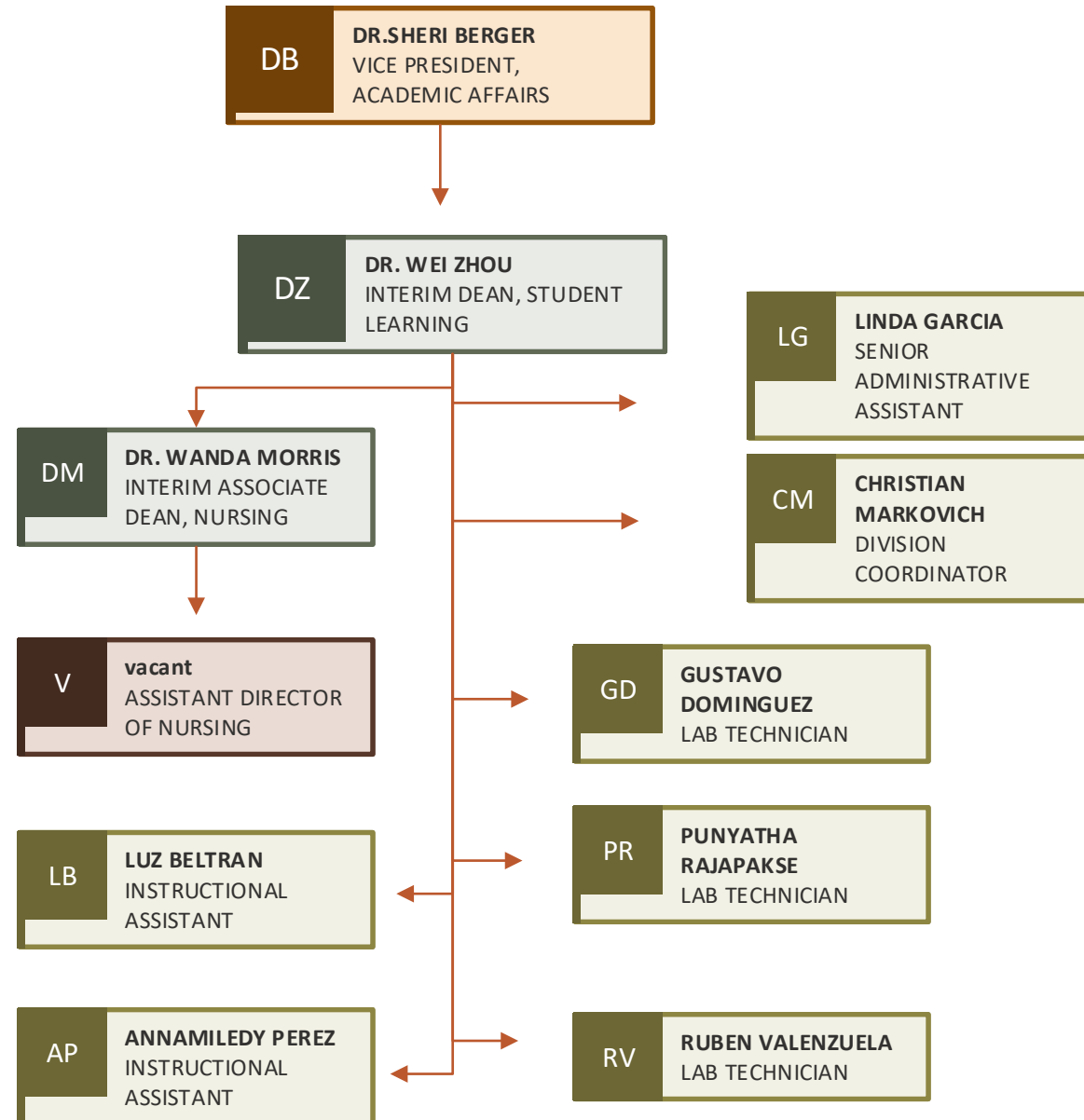
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Guided Pathways Divisions:
Health and Public Services and Science
Technology Engineering and Math
310-900-1600 x 2701

DE DR. ROZA EKIMYAN
 DIVISION CHAIR

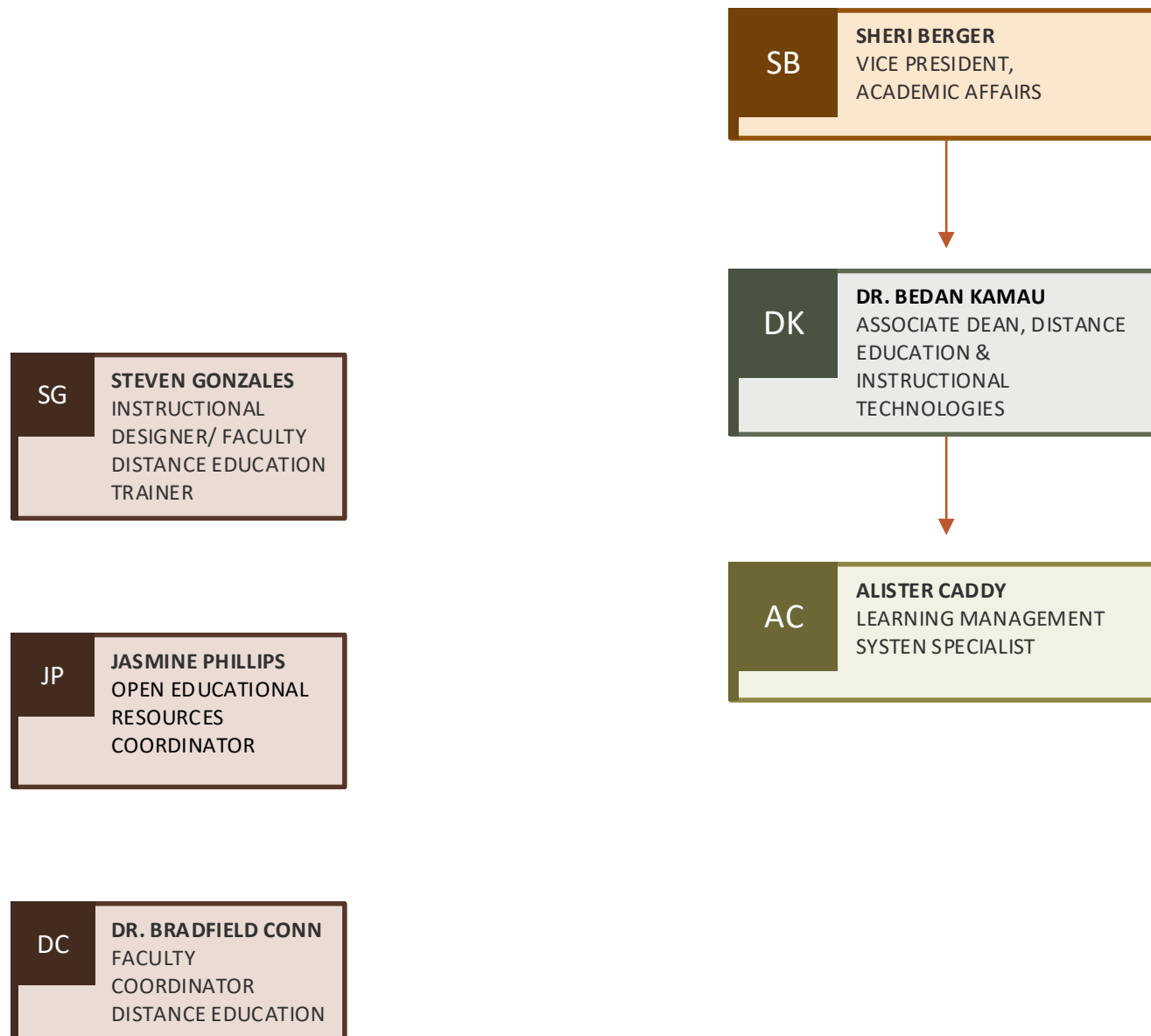
HEALTH & PUBLIC SERVICES
 Administration of Justice
 Contemporary Health
 Fire and Emergency
 Technology
 First Aid
 Human Development
 Medical Terminology
 Nursing
 Nutrition and Foods
 Physical Education

DV DR. JOSE VILLALOBOS
 DIVISION CHAIR

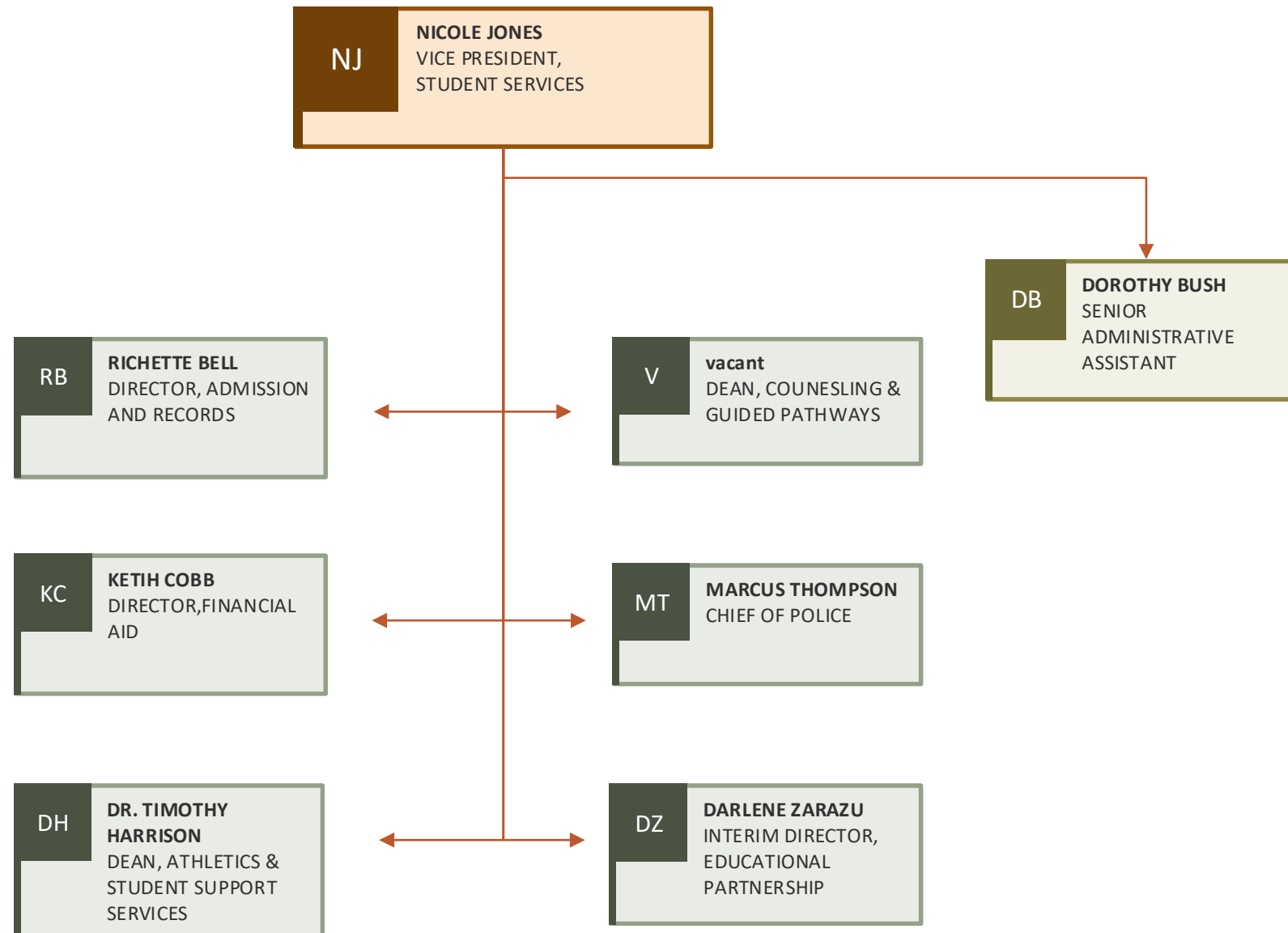
**SCIENCE, TECHNOLOGY,
 ENGINEERING AND MATH
 (STEM)**
 Anatomy
 Astronomy
 Biology
 Biotechnology
 Chemistry
 Computer Science
 Engineering
 Geography
 Geology
 Mathematics
 Microbiology
 Physical Sciences
 Physics
 Physiology



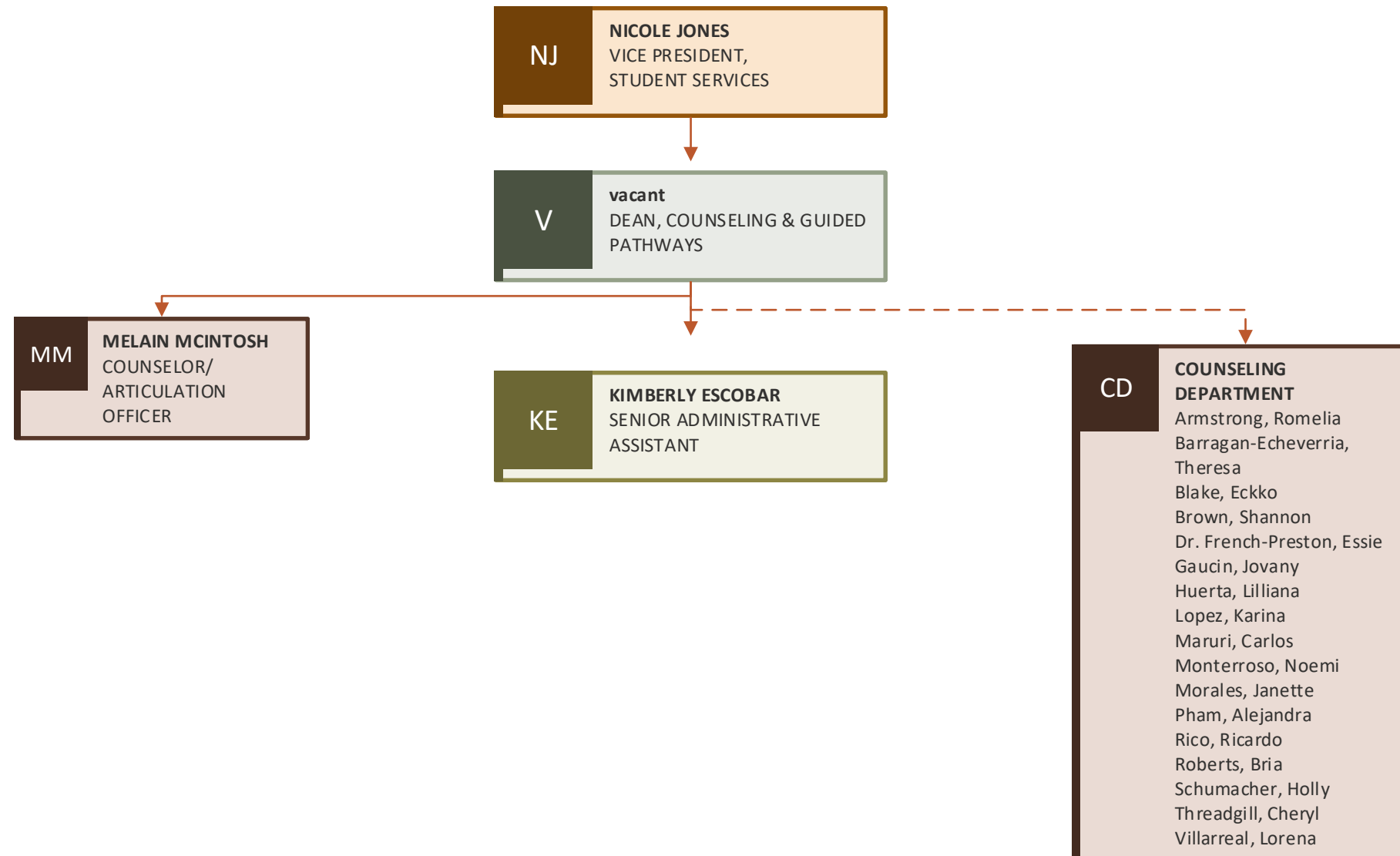
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Academic Affairs - Distance Education
310-900-1600 x 2264**



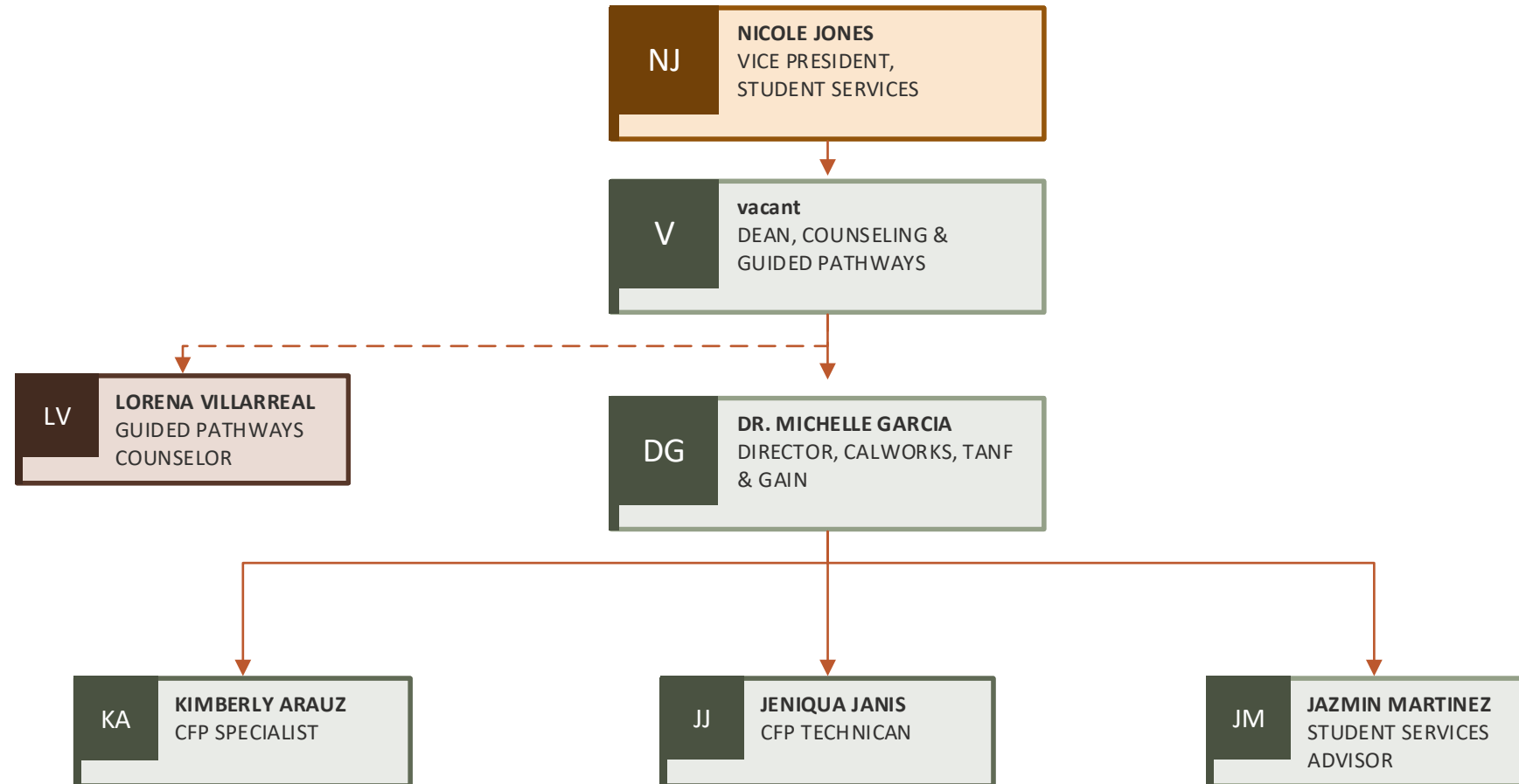
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Student Services
310-900-1600 x 2024**



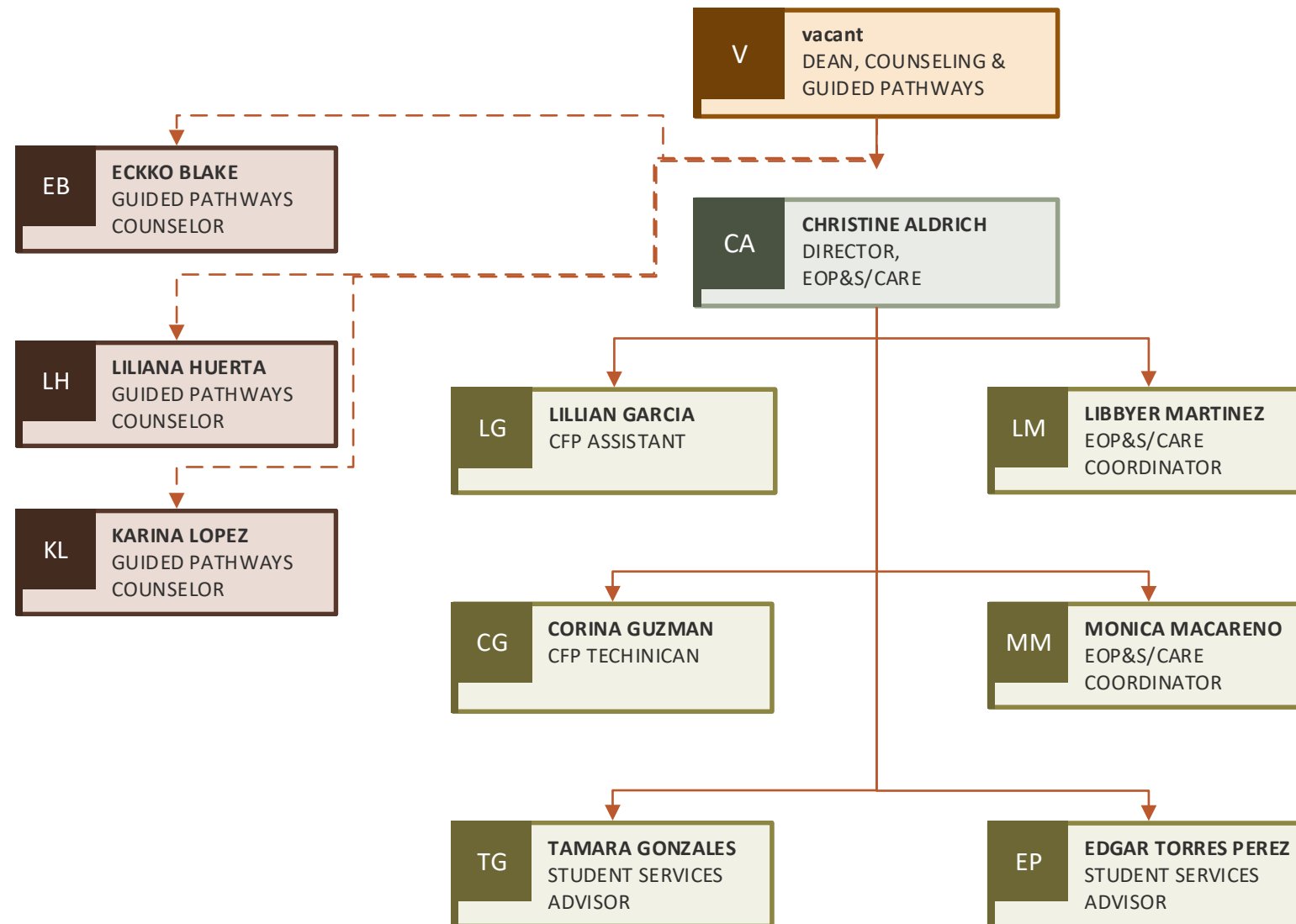
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Counseling & Guided Pathways
310-900-1600 x 2076**



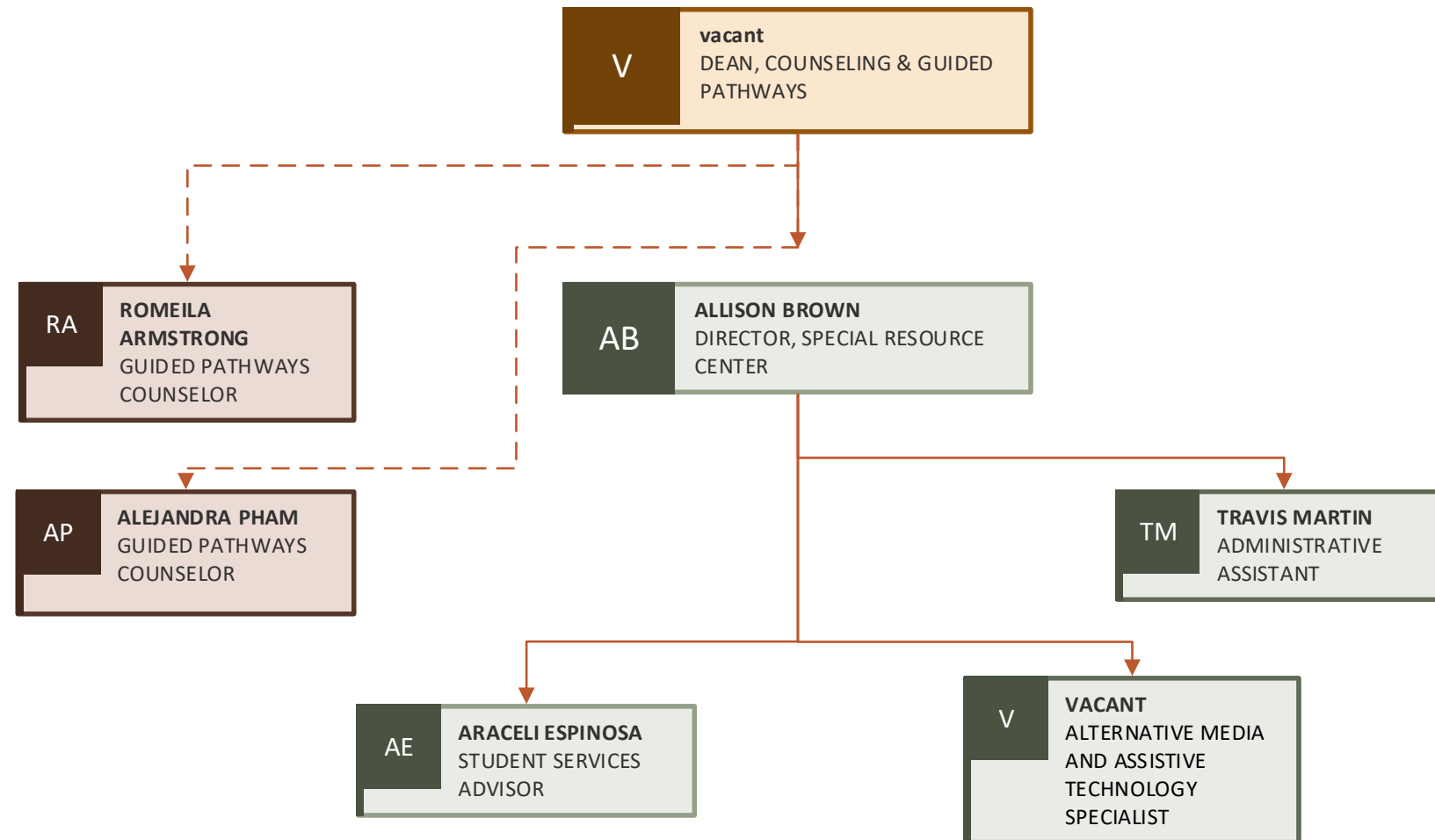
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
CalWORKs, TANF & GAIN
310-900-1600 x 2072**



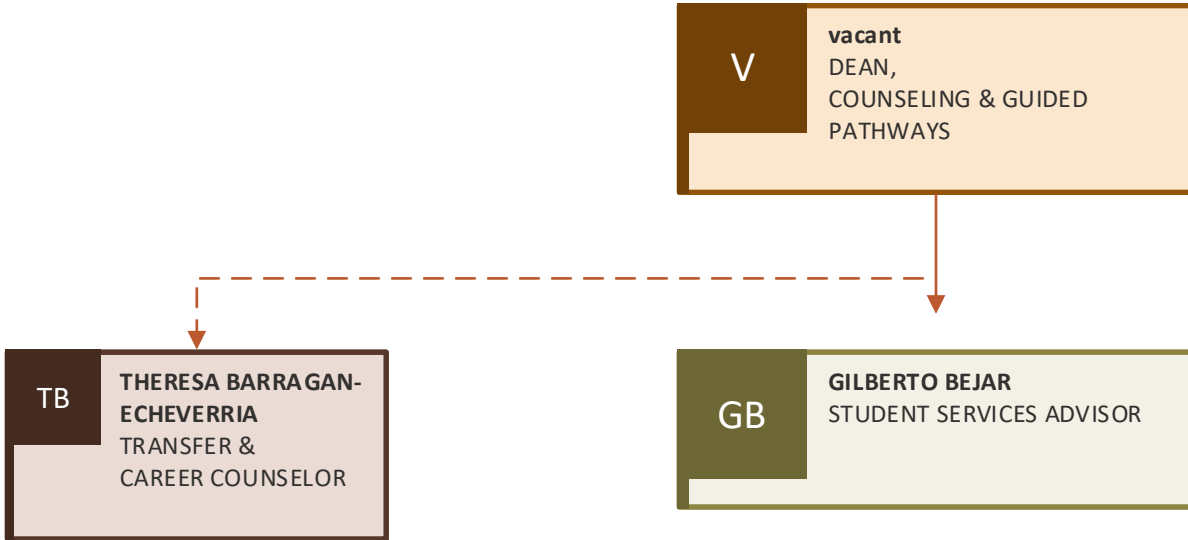
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
EOPS & CARE/NextUP
310-900-1600 x 2912**



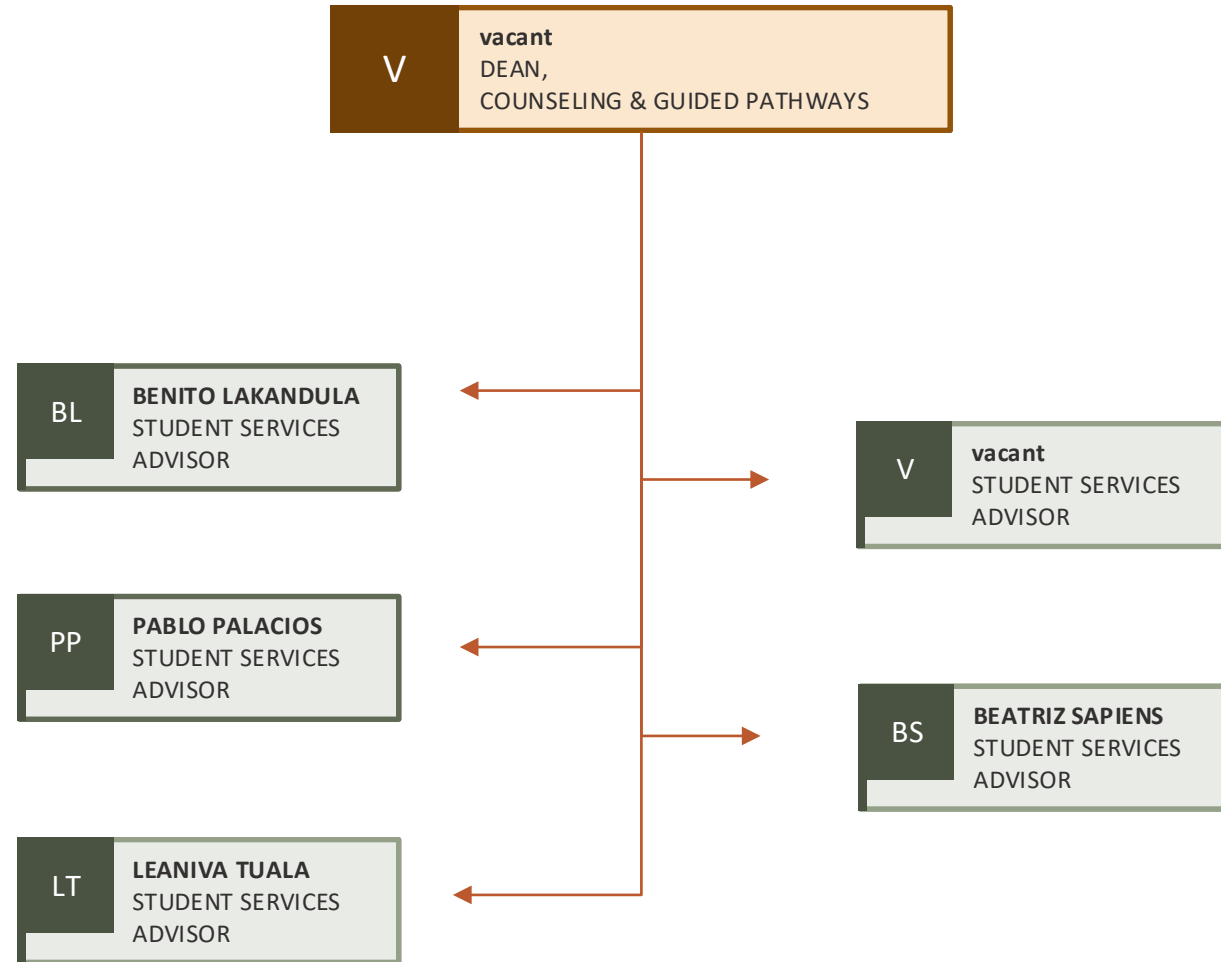
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Special Resource Center
310-900-1600 x 2402**



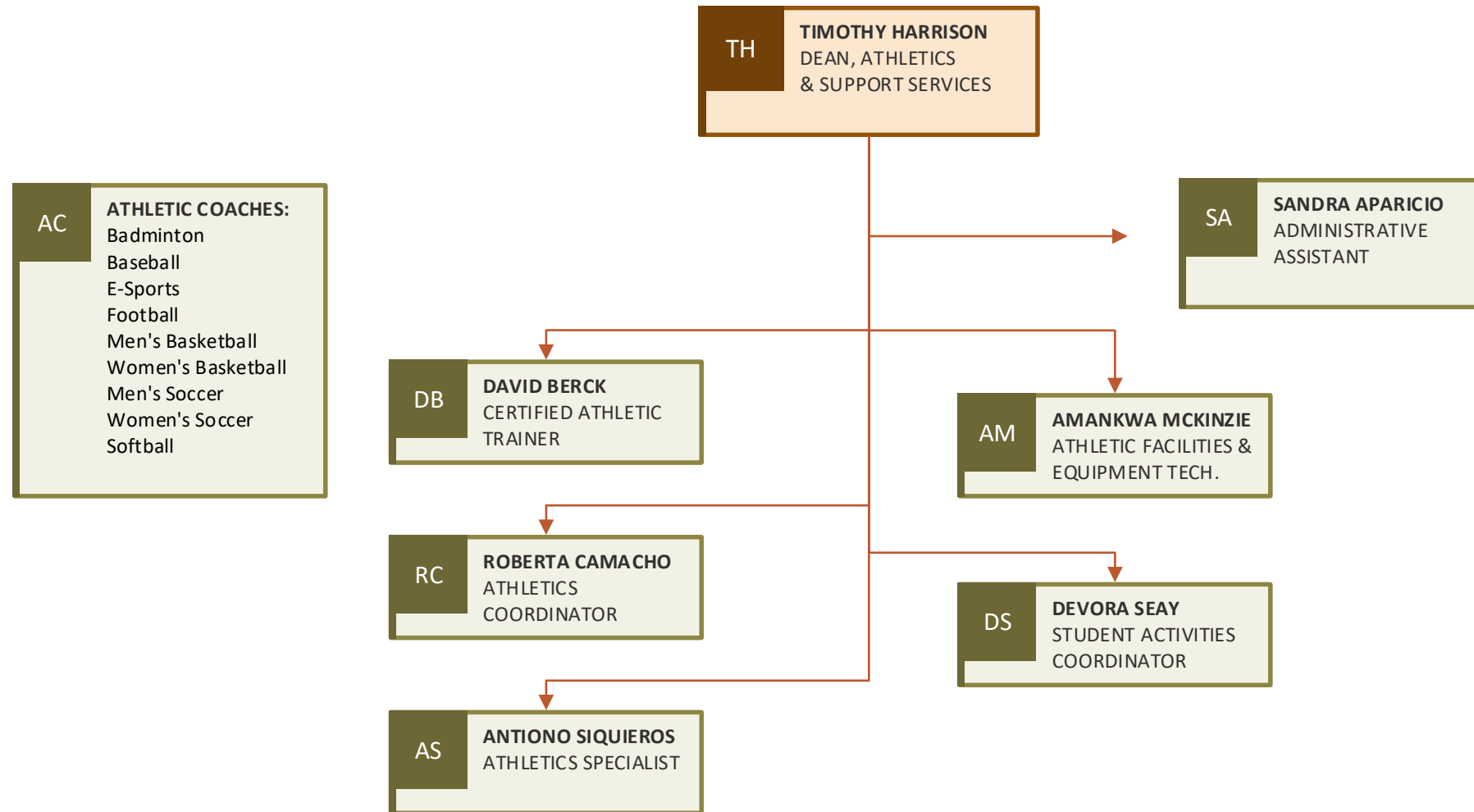
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Transfer & Career Center
310-900-1600 x 2760**



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



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



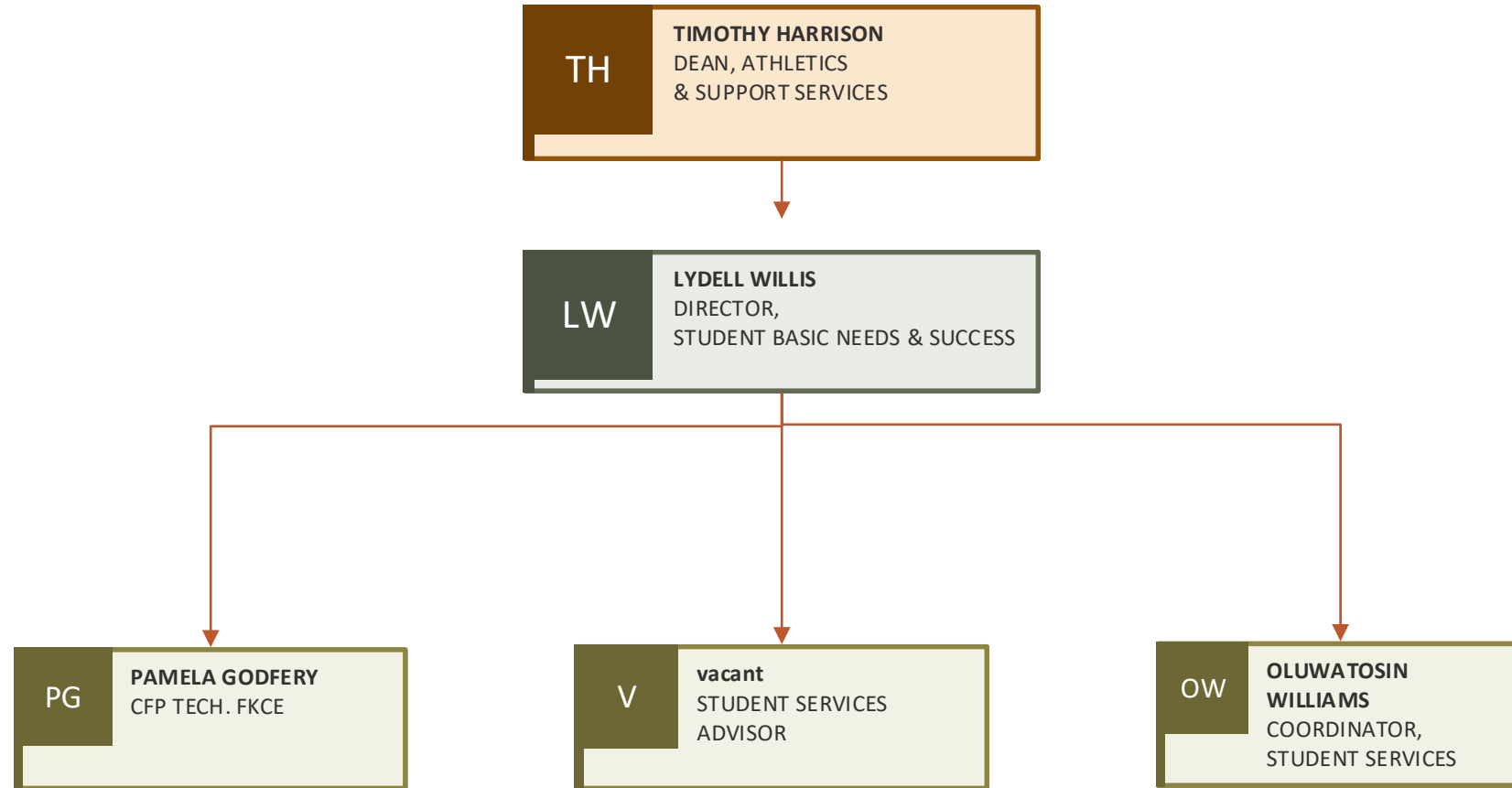
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Black and Males of Color Success
310-900-1600 x 2031**

TH **TIMOTHY HARRISON**
DEAN, ATHLETICS
& SUPPORT SERVICES

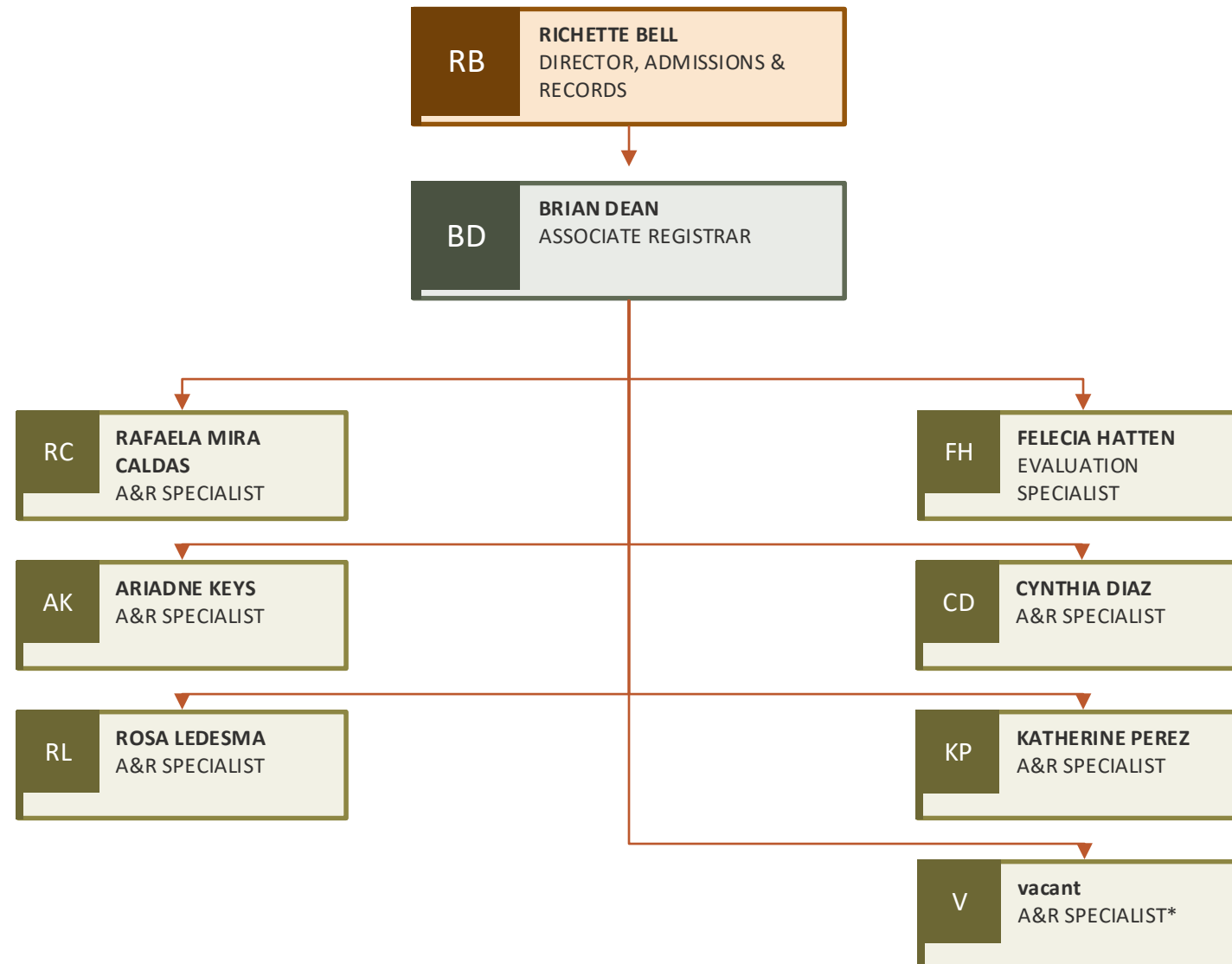


DB **DR. ANTONIO BANKS**
DIRECTOR, BLACK AND MALES
COLOR SUCCESS

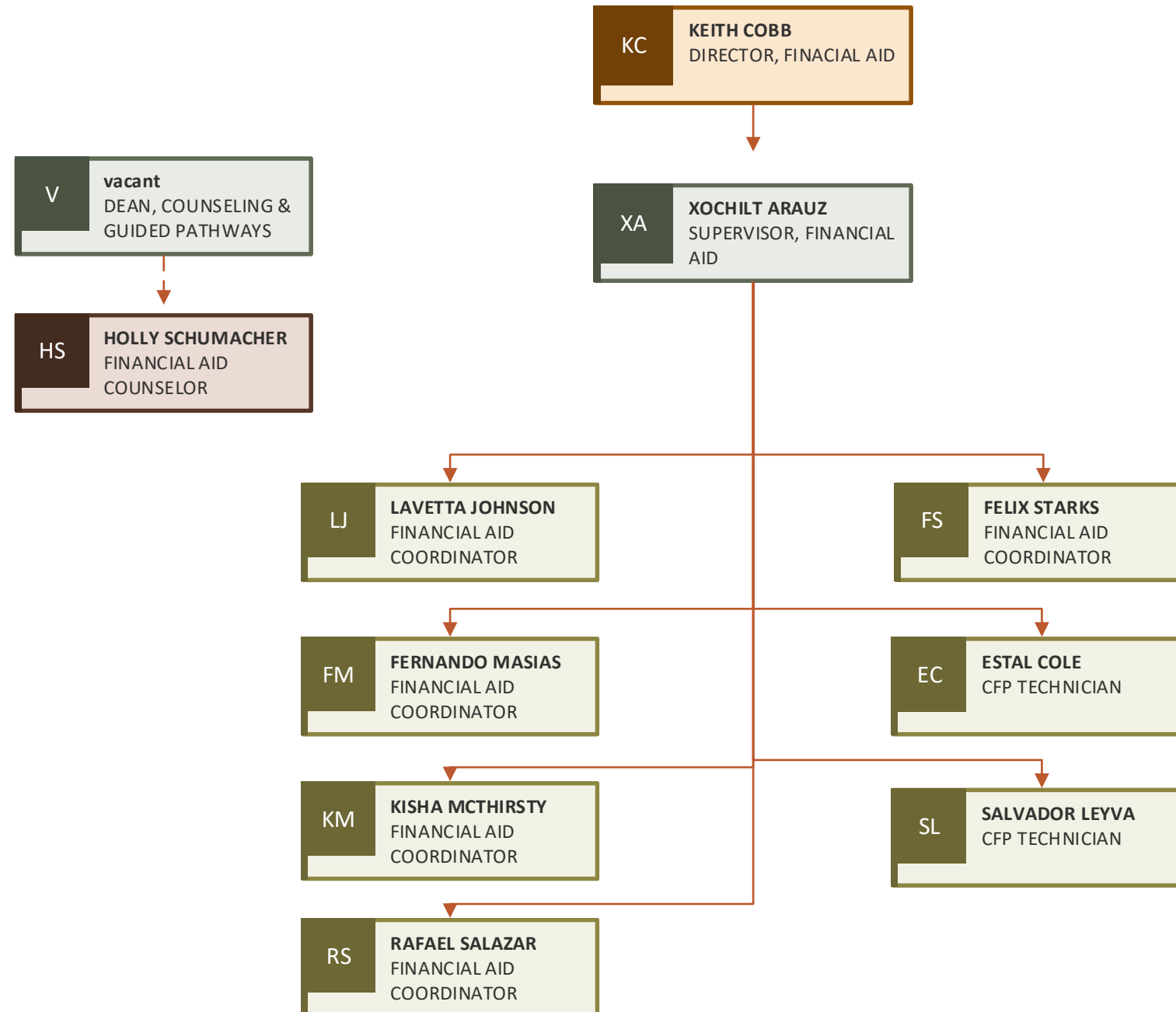
**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Student Basic Needs and Success
310-900-1600 x 2535**



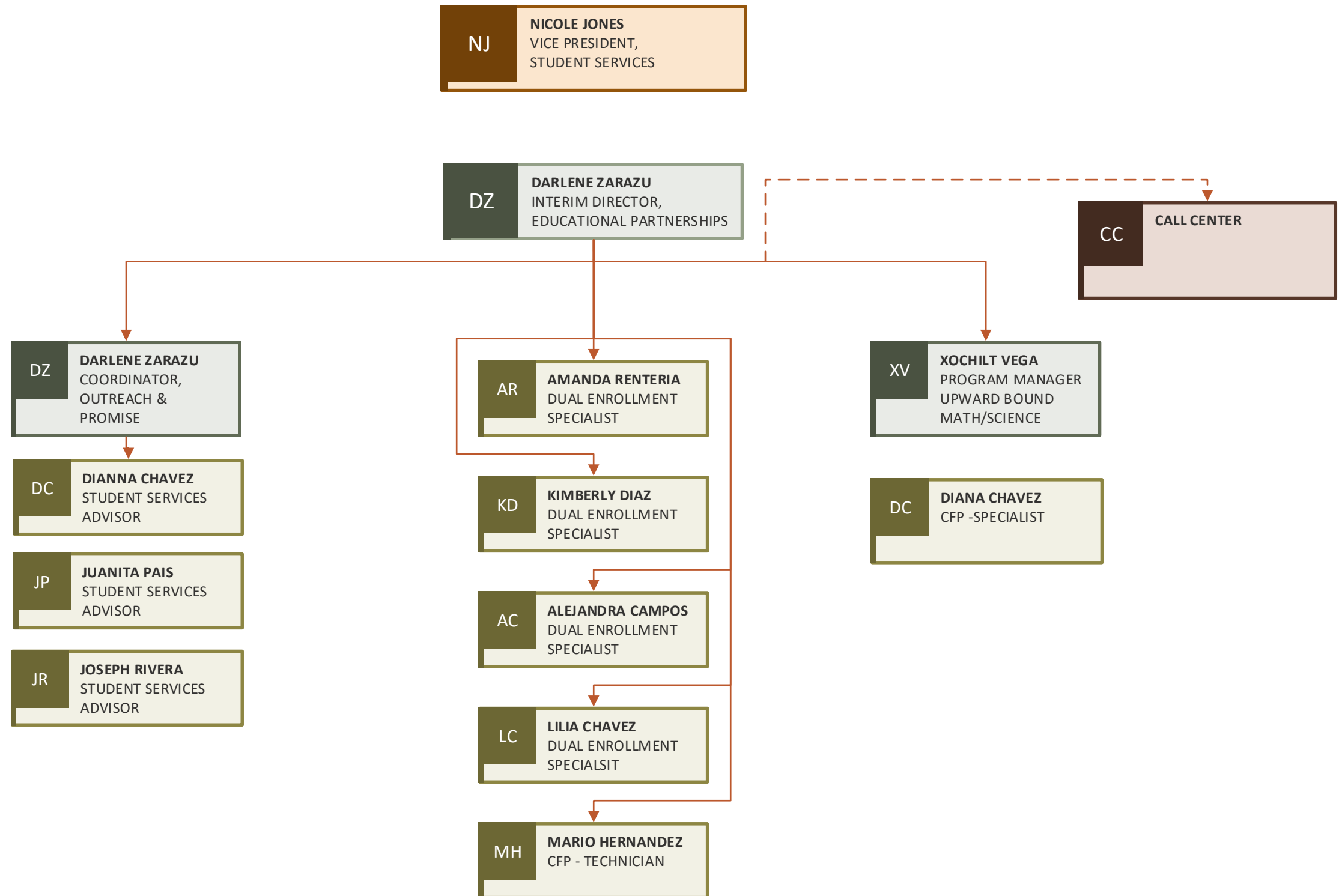
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Admissions and Records
310-900-1600 x 2050



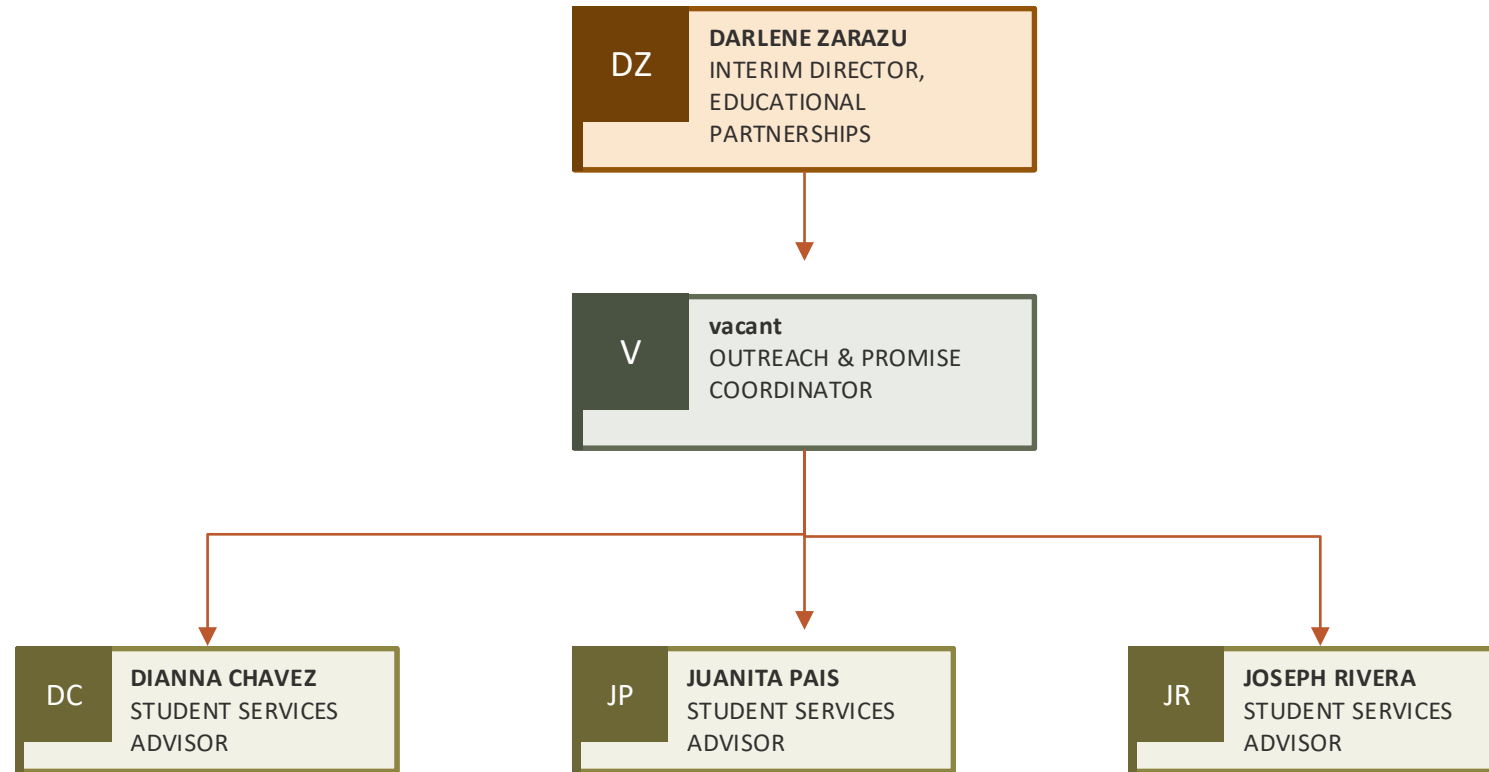
CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Financial Aid
310-900-1600 x 2935



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



**CCCD COMPTON COLLEGE 2024-2025
Organizational Structure
Outreach & Promise**



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

DZ **DARLENE ZARAZU**
INTERIM DIRECTOR,
EDUCATIONAL PARTNERSHIPS



XV **XOCHILT VEGA**
PROGRAM MANAGER UPWARD
BOUND/MATH SCIENCE



DC **DIANA CHAVEZ**
UPWARD BOUND PROGRAM
SPECIALIST

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

