









June 13, 2018

Board of Trustees  
Compton Community College District

Dear Board of Trustees,

**Serving the Communities of**  
Compton, Lynwood, Paramount  
and Willowbrook, as well as  
portions of Athens, Bellflower,  
Carson, Downey, Dominguez,  
Lakewood, Long Beach, and  
South Gate

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

**NICOLE J. JONES**  
President

**SONIA LOPEZ**  
Vice-President

**LOWANDA GREEN**  
Clerk

**DR. DEBORAH LEBLANC**  
Member

**ANDRES RAMOS**  
Member

**KEITH CURRY, Ed.D.**  
President/CEO

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

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

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

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

Sincerely,

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

Keith Curry  
President/CEO



## Compton Community College District 2018-2019 Tentative Budget Assumptions

---

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

### I. Organization

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

### II. Unrestricted General Fund Budget Guidelines

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



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

---

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

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

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

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

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

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



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

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

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

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











































