

**Compton Community College District**  
**Five-Year Fiscal Management Plan**  
 Unrestricted General Fund  
 Subject to Frequent Change

**FOR DISCUSSION PURPOSES ONLY**

<b>Factor</b>	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Data: As a % unless otherwise stated.						
<b>REVENUE CHANGES:</b>						
Funded COLA	6.56%	8.22%	3.94%	3.29%	0.00%	0.00%
Base Augmentation	TBD	TBD	TBD	TBD	TBD	TBD
Growth	N/A	N/A	N/A	N/A	N/A	N/A
Lottery	\$ 1,379,869	\$ 900,000	\$ 922,500	\$ 945,563	\$ 969,202	\$ 993,432
Estimated, Funded FTES	5,980.00	5,980.00	5,980.00	5,980.00	5,980.00	5,980.00
Education Protection Account (EPA)	\$ 7,021,404	\$ 9,300,000	\$ 9,393,000	\$ 9,486,930	\$ 9,581,799	\$ 9,677,617
<b>APPROPRIATION CHANGES:</b>						
PERS Employer Rate	25.370%	26.680%	27.700%	28.300%	28.700%	28.700%
STRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
Workers Comp Rate	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
Election Expense	\$ 180,000	\$ -	\$ 120,000	\$ -	\$ 200,000	\$ -
Health and Welfare - \$14,000 (FY22); \$15,000 (FY23--)	\$ 3,761,885	\$ 3,841,250	\$ 3,909,663	\$ 3,971,259	\$ 4,123,472	\$ 4,239,706
Utilities +(-)	18.00%	12.00%	1.00%	1.00%	1.00%	1.00%
Insurance - Work Comp- PIPS	\$ 811,411	\$ 902,371	\$ 929,400	\$ 957,300	\$ 986,000	\$ 1,015,600
Insurance - Liability, Interfund Transfer-Out	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Police Services Contract [1]	\$ -					
Line of Credit Debt Service	\$ 1,181,841	\$ 1,181,841	\$ 1,181,841	\$ 488,437	\$ -	\$ -
LOC Principal Reduction Pmt	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
OPEB	\$ 850,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
PERS/STRS Pension Trust	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Personnel Commission	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Construction Projects (Transfer to Capital Outlay	\$ 7,289,181	\$ 2,400,000	\$ 3,500,000	\$ 2,500,000	\$ 1,637,398	\$ 234,463
<b>Dates Reviewed</b>						
Planning & Budget Committee (PBC)						
Compton Consultative Council						
Compton Board						

Compton Community College District  
Five-Year Fiscal Management Plan

**FOR DISCUSSION PURPOSES ONLY**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
<b>Assumptions</b>	Actual	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Projected FTES	5980	5980	5980	5980	5980	5980
Funded credit FTES	5961.99	5961.99	5961.99	5961.99	5961.99	5961.99
Funded noncredit FTES	18.01	18.01	18.01	18.01	18.01	18.01
Hold Harmless	42,283,702	45,759,422	47,562,344	49,127,145	49,127,145	49,127,145
<b>REVENUES</b>	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>
<b>STATE REVENUE</b>						
General Apportionment	28,301,882	29,013,422	31,721,069	33,030,733	32,770,626	32,505,440
PY Adjustment	(234,541)					
Education Protection Account (EPA)	7,021,404	9,300,000	9,393,000	9,486,930	9,581,799	9,677,617
Enroll Fee Admin 2%	38,557	38,000	38,000	38,000	38,000	38,000
Part-Time Faculty Allocation	200,977	180,000	180,000	180,000	180,000	180,000
Part-Time Faculty Insurance						
Full-Time Faculty Apportionment	926,578	900,000	900,000	900,000	900,000	900,000
State Tax Subventions	23,104	25,000	30,000	30,000	30,000	30,000
Other State Tax Subventions	457					
State - Lottery	1,379,869	900,000	922,500	945,563	969,202	993,432
State Mandated Block Grant	195,434	150,000	153,750	157,594	161,534	165,572
Other State	1,351,464	1,580,000	1,619,500	1,659,988	1,701,487	1,744,024
<b>TOTAL STATE REVENUE</b>	<b>39,205,185</b>	<b>42,086,422</b>	<b>44,957,819</b>	<b>46,428,807</b>	<b>46,332,648</b>	<b>46,234,086</b>
<b>LOCAL REVENUE</b>						
Secured and Unsecured Roll Tax Allocation	5,671,857	5,291,000	5,423,275	5,558,857	5,697,828	5,840,274
Prior Years Taxes	369,187	100,000	58,000	58,000	58,000	58,000
Redevelopment Agency Fund	1,113,541	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813
Redevelopment Agency Assets Liab	5,189	30,000	30,000	30,000	30,000	30,000
Contract Services/Rental and Leases	22,556	125,000	128,125	131,328	134,611	137,977
Interest and Investment	(122,986)	130,000	132,600	135,252	137,957	140,716
Enrollment Fees	1,514,090	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813
Transcripts	40	1,000	1,050	1,103	1,158	1,216
Non Resident Fees	466,322	100,000	98,000	96,040	94,119	92,237
Out of Country Tuition	156,369	10,000	10,500	11,025	11,576	12,155
Other Local Revenue	807,450	648,930	616,484	585,659	556,376	528,558
<b>TOTAL LOCAL REVENUE</b>	<b>10,003,615</b>	<b>8,435,930</b>	<b>8,548,034</b>	<b>8,708,514</b>	<b>8,875,407</b>	<b>9,048,758</b>
<b>UNADJUSTED REVENUE</b>	<b>49,208,800</b>	<b>50,522,352</b>	<b>53,505,852</b>	<b>55,137,320</b>	<b>55,208,055</b>	<b>55,282,843</b>
<b>BEGINNING BALANCE</b>	21,591,129	20,866,785	17,194,932	14,552,794	15,076,051	15,076,051
<b>PROJECTED REVENUE/BALANCE</b>	<b>70,799,928</b>	<b>71,389,137</b>	<b>70,700,784</b>	<b>69,690,114</b>	<b>70,284,106</b>	<b>70,358,894</b>

October 26, 2023

Compton Community College District  
Five-Year Fiscal Management Plan

FOR DISCUSSION PURPOSES ONLY

EXPENSES	Actual 2022-23	BUDGET 2023-24	PROJECTED 2024-25	PROJECTED 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
<b>ACADEMIC SALARIES</b>						
1100 Instructional Salaries/Regular	6,724,136	7,316,300	7,612,626	7,801,815	7,993,843	8,188,750
1200 Non Instructional Salaries/Regular	3,343,426	3,608,890	3,681,068	3,754,689	4,146,987	4,271,396
1300 Instructional Salaries Other	3,174,734	3,730,000	3,804,600	3,880,692	3,997,113	4,117,026
1400 Non Instructional Salaries Other	219,383	457,310	466,456	475,785	490,059	504,761
<b>TOTAL ACADEMIC SALARIES</b>	<b>13,461,679</b>	<b>15,112,500</b>	<b>15,564,750</b>	<b>15,912,982</b>	<b>16,628,001</b>	<b>17,081,933</b>
<b>CLASSIFIED SALARIES</b>						
2100 Non Instructional Salaries Regular	7,564,715	9,049,993	9,140,493	9,278,064	9,880,938	10,498,215
2200 Non-STRS Instructors	788,204	863,724	842,793	821,862	800,931	780,000
2300 Non Instructional Salaries Non Reg	434,268	967,300	968,267	969,236	944,772	881,553
2400 Instructional Aide	54,632	124,280	124,404	124,529	124,653	124,778
<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,841,819</b>	<b>11,005,297</b>	<b>11,075,958</b>	<b>11,193,691</b>	<b>11,751,294</b>	<b>12,284,546</b>
<b>EMPLOYEE BENEFITS</b>						
3100 State Teachers' Retirement System	3,753,048	4,621,180	4,742,254	4,804,001	4,919,781	4,983,303
3200 Public Employees Retirement System	2,208,696	2,964,549	2,994,194	3,037,202	3,160,714	3,284,405
3300 Social Security Survivors Disability	913,799	1,109,676	1,122,948	1,138,796	1,180,713	1,218,153
3400 Health and Welfare	3,761,885	3,841,250	3,909,663	3,971,259	4,123,472	4,239,706
3500 Unemployment Insurance	105,279	13,725	13,937	14,137	14,618	14,962
3600 Workers' Compensation Insurance	849,015	974,942	990,316	1,004,763	1,040,281	1,065,528
3700 Cash In Lieu	299,398	318,210	321,392	324,606	327,852	331,131
3900 Other Benefits	71,015	63,500	64,135	64,776	65,424	66,078
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>11,962,136</b>	<b>13,907,032</b>	<b>14,158,839</b>	<b>14,359,541</b>	<b>14,832,854</b>	<b>15,203,266</b>
<b>BOOKS, SUPPLIES AND MATERIALS</b>						
4200 Textbooks and Other	1,240	2,500	2,503	2,505	2,508	2,510
4400 Repairs and Supplies	81,631	105,600	105,706	105,811	105,917	106,023
4700 Non Instructional Supplies	368,609	683,680	684,364	685,048	685,733	686,419
<b>TOTAL BOOKS, SUPPLIES AND MAT.</b>	<b>451,480</b>	<b>791,780</b>	<b>792,572</b>	<b>793,364</b>	<b>794,158</b>	<b>794,952</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>						
5100 Contract for Personal Services	1,148,458	2,144,200	2,229,968	2,319,167	2,411,933	2,508,411
5200 Travel, Conference and Training	166,814	416,100	416,516	416,933	300,000	300,000
5300 Dues and Memberships	93,104	125,500	125,626	125,751	125,877	126,003
5400 Insurance	75,403	120,000	120,120	120,240	120,360	120,481
5500 Utilities and Housekeeping Services	1,535,735	1,635,000	1,651,350	1,667,864	1,684,542	1,701,388
5600 Contracts, Rentals, and Repairs	1,114,300	1,319,170	1,320,489	1,321,810	1,323,131	1,324,455
5700 Legal, Elections, and Audit Expense	819,740	508,000	628,508	509,137	709,646	710,355
5800 Other Services, Postage, and Advertising	725,468	1,657,766	1,659,424	1,661,083	1,662,744	1,664,407
5900 Miscellaneous	324	65,000	65,065	65,130	65,195	65,260
<b>TOTAL CONTRACT SERVICES</b>	<b>5,679,346</b>	<b>7,990,736</b>	<b>8,217,066</b>	<b>8,207,114</b>	<b>8,403,429</b>	<b>8,520,759</b>
<b>CAPITAL OUTLAY</b>						
6100 Site Improvements	-	17,000	17,017	17,034	17,051	17,068
6200 Building Improvements	-	-	-	-	-	-
6300 Library Books	26,067	47,600	47,648	47,695	47,743	47,791
6400 Equipment	400,103	390,410	390,800	391,191	391,582	391,974
<b>TOTAL CAPITAL OUTLAY</b>	<b>426,170</b>	<b>455,010</b>	<b>455,465</b>	<b>455,920</b>	<b>456,376</b>	<b>456,833</b>
<b>TOTAL EXPENDITURES</b>	<b>40,822,629</b>	<b>49,262,355</b>	<b>50,264,649</b>	<b>50,922,612</b>	<b>52,866,113</b>	<b>54,342,289</b>
<b>OTHER OUTGO</b>						
7000 Other Outgo	1,681,841	1,681,850	1,681,841	488,437	0	0
7300 Interfund Transfers Out	7,289,181	3,100,000	4,050,000	3,050,000	2,187,398	784,463
7600 Other Payments To/For Students	139,492	150,000	151,500	153,015	154,545	156,091
<b>TOTAL OTHER OUTGO</b>	<b>9,110,514</b>	<b>4,931,850</b>	<b>5,883,341</b>	<b>3,691,452</b>	<b>2,341,943</b>	<b>940,554</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING</b>	<b>49,933,143</b>	<b>54,194,205</b>	<b>56,147,990</b>	<b>54,614,064</b>	<b>55,208,056</b>	<b>55,282,843</b>
<b>EXPENSES</b>						
7900 RESERVES (2)						
Reserve for ERP	3,700,000	2,500,000	600,000	-	-	-
Reserve for Fire Academy	350,000	350,000	350,000	350,000	350,000	350,000
Reserve for Computer Equipment Replacement						
Reserve for Personnel Commission	400,000	400,000	400,000	400,000	400,000	-
<b>TOTAL RESERVES</b>	<b>4,450,000</b>	<b>3,250,000</b>	<b>1,350,000</b>	<b>750,000</b>	<b>750,000</b>	<b>350,000</b>
<b>TOTAL UNASSIGNED FUND BALANCE</b>	<b>16,416,785</b>	<b>13,944,932</b>	<b>13,202,794</b>	<b>14,326,051</b>	<b>14,326,051</b>	<b>14,726,051</b>
<b>ENDING BALANCE / RESERVES</b>	<b>20,866,785</b>	<b>17,194,932</b>	<b>14,552,794</b>	<b>15,076,051</b>	<b>15,076,051</b>	<b>15,076,051</b>
	70,799,928	71,389,137	70,700,784	69,690,114	70,284,106	70,358,894
<b>Surplus (Deficit)</b>	<b>(724,344)</b>	<b>(3,671,853)</b>	<b>(2,642,138)</b>	<b>523,257</b>	<b>(0)</b>	<b>0</b>

	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Estimated, Funded FTES	5980	5980	5980	5980	5980	5980
Projections						
Revenues	49,208,800	50,522,352	53,505,852	55,137,320	55,208,055	55,282,843
Transfers in	0	0	0	0	0	0
	<u>49,208,800</u>	<u>50,522,352</u>	<u>53,505,852</u>	<u>55,137,320</u>	<u>55,208,055</u>	<u>55,282,843</u>
Expenditures and	40,822,629	49,262,355	50,264,649	50,922,612	52,866,113	54,342,289
Other Outgo	9,110,514	4,931,850	5,883,341	3,691,452	2,341,943	940,554
	<u>49,933,143</u>	<u>54,194,205</u>	<u>56,147,990</u>	<u>54,614,064</u>	<u>55,208,056</u>	<u>55,282,843</u>
Change in fund balance	-724,344	-3,671,853	-2,642,138	523,257	0	0
Beginning Fund Balance	21,591,129	20,866,785	17,194,932	14,552,794	15,076,051	15,076,051
<b>Ending Fund Balance</b>	<b>20,866,785</b>	<b>17,194,932</b>	<b>14,552,794</b>	<b>15,076,051</b>	<b>15,076,051</b>	<b>15,076,051</b>
	41.8%	31.7%	25.9%	27.6%	27.3%	27.3%

October 26, 2023