

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

	A	D	E	F	G	H
1	<b>FOR DISCUSSION PURPOSES ONLY</b>					
2	<b>Factor</b>	2013-14	2014-15	2015-16	2016-17	2017-18
3	Data: As a % unless otherwise stated.					
4	<b>REVENUE CHANGES:</b>					
5	Funded COLA	1.57%	0.85%	1.02%	1.00%	1.00%
6	Growth	0%	0.0%	-3.3%	3.4%	0.0%
7	FTES State-Forced Workload Reduction	0	0	0	0	0
8	Estimated, Funded FTES	6,060.00	[4] 6,060.00	5,860.00	6,060.00	6,060.00
9	Education Protection Account (EPA) [1]	\$ 4,276,302	\$ 5,558,359	\$ 5,836,277	\$ 5,252,649	\$ 4,202,119
10	<b>APPROPRIATION CHANGES:</b>					
11	PERS Employer Rate	11.442%	11.771%	11.847%	15.000%	16.600%
12	STRS Employer Rate -	8.25%	8.88%	10.73%	12.58%	14.43%
13	Workers Comp Rate -	2.75%	3.75%	3.75%	3.75%	3.75%
14	Election Expense	\$ 520,000	\$ -	\$ 125,000	\$ -	\$ 175,000
15	Health and Welfare - \$12,000/full-time	\$ 2,300,661	\$ 2,487,867	\$ 3,698,430	\$ 3,198,430	\$ 3,198,430
16	Utilities	15%	2%	2%	2%	2%
17	Insurance - Work Comp	\$ 666,076	\$ 909,194	\$ 909,194	\$ 909,194	\$ 909,194
18	Insurance - Liability - 4% increase	\$ 450,000	\$ 468,000	\$ 486,720	\$ 506,189	\$ 526,436
19	PARS Obligations [2]	\$ 109,842	\$ 109,842	\$ 109,842	\$ -	\$ -
20	Police Services Contract	\$ 1,400,000	\$ 1,400,000	\$ 1,435,000	\$ 1,449,350	\$ 1,449,350
21	UGF Line of Credit Repayment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
22	Line of Credit Debt Service	\$ 1,292,420	\$ 1,292,420	\$ 1,500,000	\$ 1,292,420	\$ 1,292,420
23	OPEB [3]	\$ 250,000	\$ 619,747	\$ 750,000	\$ 250,000	\$ 250,000
24	Transfer to PERS/STRS Pension Fund	\$ -	\$ -	\$ 500,000	\$ -	\$ -
25	Personnel Commission	\$ -	\$ -	\$ -	\$ 280,000	\$ 294,000
26						
27	<b>Notes:</b>					
28	[1] Sales tax increase expires 12/31/16; income tax increase expires 12/31/18.					
29	[2] Total PARS obligation is \$549,210 (5 annual payments of \$109,842).					
30	[3] District intends to make a minimum annual OPEB contributions to an irrevocable trust of \$250K. This amount is also included in the above line #15 Health and Welfare. Illustrated only to show contribution amount.					
31	[4] Reflects funded FTES in excess of the District's actual FTES count (5,216), and for which the District received "stability" funding under CCR Section 58776, during the initial year of a decline in FTES, community college districts are eligible to receive "stability" funding, in an amount equal to the revenue loss associated with a decline in FTES for that year.					
32						
33	<b>Dates Reviewed</b>					
34	Planning & Budget Committee (PBC)	9/22/2015				
35	Compton Consultative Council	9/28/2015				
36	Compton Board	10/20/2015				
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38						
39						
40	Updated 05/26/2015					
41	Updated 09/02/2015					
42	Updated 09/23/2015					
43						
44						

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**Assumptions**

Projected FTES	6,000-6,251	6,180-6,439	5,860-6,060	6,060-6,200	6,060-6,200
Funded credit FTES	6037.49	6037.49	5837.49	6037.49	6037.49
Funded noncredit FTES	22.51	23.64	23.64	23.64	23.64
Base funding credit	4636.4928	4675.9029	4723.5972	4770.8331	4818.5415
Base funding noncredit	2788.054	2811.7521	2840.4320	2868.8363	2897.5246
Workload reductions (FTES)	0	0	0	0	0

<b>REVENUES</b>	<b>ACUTAL 2013-14</b>	<b>UNAUDITED 2014-15</b>	<b>BUDGET 2015-16</b>	<b>PROJECTED 2016-17</b>	<b>PROJECTED 2017-18</b>
<b>FEDERAL REVENUE</b>					
Other Federal Revenues	-	41,214	-	-	-
<b>TOTAL FEDERAL REVENUE</b>	<b>-</b>	<b>41,214</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STATE REVENUE</b>					
General Apportionment	20,682,052	20,519,732	20,226,824	21,894,552	23,077,717
Revenue Shortfall	-	501,930	(173,972)	-	-
Base Augmentation			1,360,000	1,292,000	1,227,400
Education Protection Account (EPA)	5,009,940	5,558,359	5,836,277	5,252,649	4,202,119
Enroll Fee Admin 2%	85,085	86,319	85,084	85,084	85,084
Part-Time Faculty Allocation	70,491	70,491	70,491	70,491	70,491
Part-Time Faculty Insurance	336	336	336	336	336
Full-Time Faculty Apportionment	-	-	380,000	380,000	380,000
State Tax Subventions	27,058	27,710	27,500	29,000	29,000
Other State Tax Subventions	69	70	70	70	70
State - Lottery	745,095	809,317	763,560	763,560	763,560
State Mandated Block Grant	166,880	169,680	164,080	169,680	169,680
State Mandated Reimbursements	-	267,612	3,200,000	606,000	606,000
Other State	1,262	1,344	1,000	1,000	1,000
<b>TOTAL STATE REVENUE</b>	<b>26,788,268</b>	<b>28,012,900</b>	<b>31,941,250</b>	<b>30,544,423</b>	<b>30,612,458</b>
<b>LOCAL REVENUE</b>					
Secured Roll Tax Allocation	3,729,720	3,911,769	3,950,000	4,048,750	4,149,969
Prior Years Taxes	(17,657)	94,617	95,000	100,000	110,000
Redevelopment Agency Fund	613,249	718,353	-	-	-
Community Redevelopment	48,207	-	-	-	-
Redevelopment Agency Assets Liab	11,546	-	-	-	-
Rental and Leases	28,977	25,325	26,000	50,000	53,000
Interest and Investment	140,685	93,769	95,000	110,000	115,500
Enrollment Fees	916,735	837,774	854,530	897,257	942,120
Transcripts	8,823	9,650	9,747	10,234	10,746
Non Resident Fees	88,010	106,594	107,660	113,043	118,695
Out of Country Tuition	95,630	182,543	100,000	105,000	110,250
Other Local Revenue	356,676	370,997	374,700	325,000	338,000
<b>TOTAL LOCAL REVENUE</b>	<b>6,020,601</b>	<b>6,351,391</b>	<b>5,612,637</b>	<b>5,759,284</b>	<b>5,948,279</b>
<b>UNADJUSTED REVENUE</b>	<b>32,808,869</b>	<b>34,405,505</b>	<b>37,553,887</b>	<b>36,303,706</b>	<b>36,560,737</b>
<b>PROJECTIVE REVENUE</b>	<b>32,808,869</b>	<b>34,405,505</b>	<b>37,553,887</b>	<b>36,303,706</b>	<b>36,560,737</b>
<b>BEGINNING BALANCE</b>	7,149,975	8,168,700	9,419,647	8,948,943	9,188,550
<b>ADJUSTMENT</b>	(70,827)	(25,428)			-
<b>AJUSTED BEGINNING BALANCE</b>	<b>7,079,148</b>	<b>8,143,272</b>	<b>9,419,647</b>	<b>8,948,943</b>	<b>9,188,550</b>
<b>PROJECTIVE REVENUE/BALANCE</b>	<b>39,888,017</b>	<b>42,548,777</b>	<b>46,973,534</b>	<b>45,252,649</b>	<b>45,749,286</b>

**FOR DISCUSSION PURPOSES ONLY**

<b>EXPENSES</b>	<b>ACUTAL 2013-14 <sup>[1]</sup></b>	<b>UNAUDITED 2014-15 <sup>[2]</sup></b>	<b>BUDGET 2015-16 <sup>[4]</sup></b>	<b>PROJECTED 2016-17 <sup>[3]</sup></b>	<b>PROJECTED 2017-18 <sup>[3]</sup></b>
<b>ACADEMIC SALARIES</b>					
Instructional Salaries/Regular	5,762,198	6,330,785	6,764,776	6,893,257	7,088,258
Non Instructional Salaries/Regular	2,424,639	2,480,268	2,739,034	2,793,815	2,849,691
Instructional Salaries Other	3,557,471	3,907,709	4,060,580	3,884,288	3,961,973
Non Instructional Salaries Other	438,575	226,621	401,779	409,815	418,011
<b>TOTAL ACADEMIC SALARIES</b>	<b>12,182,883</b>	<b>12,945,383</b>	<b>13,966,169</b>	<b>13,981,174</b>	<b>14,317,933</b>
<b>CLASSIFIED SALARIES</b>					
Non Instructional Salaries Regular	4,643,728	4,619,176	5,210,700	5,262,807	5,297,419
Non-STRS Instructors	461,459	536,771	566,218	571,880	577,599
Non Instructional Salaries Non Reg	557,685	656,791	604,607	444,210	444,210
Instructional Aide	120,105	136,695	160,500	162,105	163,726
<b>TOTAL CLASSIFIED SALARIES</b>	<b>5,782,977</b>	<b>5,949,433</b>	<b>6,542,025</b>	<b>6,441,002</b>	<b>6,482,954</b>
<b>EMPLOYEE BENEFITS</b>					
State Teachers' Retirement System	911,567	1,058,505	1,434,633	1,758,832	2,066,078
Public Employees Retirement System	630,814	666,062	695,360	702,314	709,337
Social Security Survivors Disability	621,797	652,082	645,665	659,698	659,698
Health and Welfare	2,300,661	2,487,867	3,698,430	3,198,430	3,198,430
Unemployment Insurance	12,073	20,232	33,940	102,111	104,004
Workers' Compensation Insurance	1,277,292	723,274	719,062	755,015	792,766
Cash In Lieu	136,708	260,437	250,000	-	-
Retiree Benefits/Other Benefits	175,753	136,316	187,592	200,000	240,000
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>6,066,665</b>	<b>6,004,775</b>	<b>7,664,682</b>	<b>7,376,399</b>	<b>7,770,313</b>
<b>BOOKS, SUPPLIES AND MATERIALS</b>					
Instructional Supplies	11,738	15,802	189,745	189,788	189,788
Non Instructional Repair Parts	23,243	24,801	62,500	63,750	65,025
Non Instructional Supplies	287,640	351,369	382,050	389,691	397,485
Gasoline	15,408	7,861	24,328	20,000	15,000
Food/Food Supplies	5,391	12,429	5,000	5,100	5,202
<b>TOTAL BOOKS, SUPPLIES AND MAT.</b>	<b>343,420</b>	<b>412,262</b>	<b>663,623</b>	<b>668,329</b>	<b>672,500</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Contract for Personal Services	1,729,828	1,931,822	2,211,820	2,130,103	2,212,804
Travel, Conference and Training	128,755	150,490	162,788	105,908	105,908
Dues and Memberships	32,390	48,274	35,790	34,990	34,990
Insurance	105,811	106,443	106,463	108,592	110,764
Utilities and Housekeeping Services	950,324	1,032,147	1,142,000	1,164,840	1,188,137
Contracts, Rentals, and Repairs	638,091	729,475	683,279	690,112	697,013
Legal, Elections, and Audit Expense	447,166	241,950	307,500	200,000	375,000
Other Services, Postage, and Advertising	659,757	510,026	633,891	640,230	646,632
Miscellaneous	4,617	34,158	293,146	35,000	36,000
<b>TOTAL CONTRACT SERVICES</b>	<b>4,696,739</b>	<b>4,784,785</b>	<b>5,576,677</b>	<b>5,109,775</b>	<b>5,407,248</b>

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<b>EXPENSES</b>	<b>ACUTAL 2013-14 <sup>[1]</sup></b>	<b>UNAUDITED 2014-15 <sup>[2]</sup></b>	<b>BUDGET 2015-16 <sup>[4]</sup></b>	<b>PROJECTED 2016-17 <sup>[3]</sup></b>	<b>PROJECTED 2017-18 <sup>[3]</sup></b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	1,535	91,660	700,000	100,000	100,000
Building Improvements	-	-	-	-	-
Library Books	44,367	104,764	50,000	50,000	50,000
Equipment	362,870	761,575	200,415	100,000	100,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>408,772</b>	<b>957,999</b>	<b>950,415</b>	<b>250,000</b>	<b>250,000</b>
<b>TOTAL EXPENDITURES</b>	<b>29,481,456</b>	<b>31,054,637</b>	<b>35,363,591</b>	<b>33,826,680</b>	<b>34,900,948</b>
<b>OTHER OUTGO</b>					
Other Outgo	1,292,420	1,292,420	1,500,000	1,292,420	1,292,420
Interfund Transfers Out	869,480	700,575	1,096,000	600,000	640,000
Other Payments To/For Students	75,961	81,498	65,000	65,000	65,000
<b>TOTAL OTHER OUTGO</b>	<b>2,237,861</b>	<b>2,074,493</b>	<b>2,661,000</b>	<b>1,957,420</b>	<b>1,997,420</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING</b>	<b>31,719,317</b>	<b>33,129,130</b>	<b>38,024,591</b>	<b>35,784,100</b>	<b>36,898,368</b>
Reserve for Personnel Commission	-	-	-	280,000	294,000
<b>GRAND TOTAL EXPENDITURES</b>	<b>31,719,317</b>	<b>33,129,130</b>	<b>38,024,591</b>	<b>36,064,100</b>	<b>37,192,368</b>
<b>ENDING BALANCE</b>	<b>8,168,700</b>	<b>9,419,647</b>	<b>8,948,943</b>	<b>9,188,550</b>	<b>8,556,919</b>
	39,888,017	42,548,777	46,973,534	45,252,649	45,749,286
<b>Nonspendable Fund Balance</b>	<b>352,537</b>	<b>134,843</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Projected Contingency &amp; Ending Balance Reserve</b>	<b>24.64%</b>	<b>28.03%</b>	<b>23.47%</b>	<b>25.61%</b>	<b>23.12%</b>
<b>Surplus (Deficit)</b>	<b>1,089,552</b>	<b>1,276,375</b>	<b>(470,704)<sup>[5]</sup></b>	<b>239,607<sup>[6]</sup></b>	<b>(631,631)<sup>[7]</sup></b>

[1] Includes nine (9) new faculty positions. Includes four (4) budgeted non-faculty positions

[2] Includes nine (9) new faculty positions. Includes three (3) budgeted non-faculty positions

[3] Hiring freeze

[4] Includes four (4) new faculty positions

[5] Deficit due to the following one-time expenses: 1) \$125K Board Election Costs, 2) \$109K for PARS, 3) \$950K One-time

Augmentations/Enhancements, 4) \$200K addition to LOC, 5) \$500K addition to OPEB, 6) \$500K to establish a new PERS/STRS Pension

[6] The following one-time expenses are included: 1) \$100K Site Improvements

[7] Deficit due to the following one-time expenses: 1) \$175K Election Costs, 2) \$100K Site Improvements