

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

FOR DISCUSSION PURPOSES ONLY

Factor	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Data: As a % unless otherwise stated.						
REVENUE CHANGES:						
Funded COLA	1.07%	2.30%	0.00%	0.00%	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	\$ 1,242,480	\$ 1,100,000	\$ 1,281,250	\$ 1,313,281	\$ 1,346,113	\$ 1,379,766
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)	\$ 7,305,873	\$ 6,569,860	\$ 6,635,559	\$ 6,701,914	\$ 6,768,933	\$ 6,836,623
APPROPRIATION CHANGES:						
PERS Employer Rate	27.050%	27.400%	27.500%	28.500%	28.200%	28.200%
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	\$ 400,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Health and Welfare - \$14,000 (FY22); \$15,000 (FY23--); \$17,000(FY25)	\$ 3,930,218	\$ 4,339,113	\$ 4,399,504	\$ 4,511,499	\$ 4,556,614	\$ -
Utilities +(-)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Insurance - Work Comp- PIPS	\$ 929,400	\$ 957,300	\$ 986,000	\$ 1,015,600	\$ 1,046,100	\$ 1,077,500
Insurance - Liability, Interfund Transfer-Out	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Police Services Contract [1]						
Line of Credit Debt Service	\$ 1,181,841	\$ 975,069	\$ 648,759	\$ -	\$ -	\$ -
LOC Principal Reduction Pmt	\$ (400,000)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -
OPEB	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
PERS/STRS Pension Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Commission	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -
Construction Projects (Transfer to Capital Outlay	\$ 4,650,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -
OPEB Withdraw (1)	\$ 654,320	\$ 714,717	\$ 782,554	\$ 825,253	\$ 876,737	\$ 930,213
PERS/STRS Withdraw	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Notes: [1] OPEB withdraw is based on Actuarial study.						
Faculty Negotiations Compensation Related Proposal		\$ 199,130	\$ 239,512	\$ 246,697	\$ 254,098	\$ 261,721
Transfer to restricted for retro		\$ 343,956				
Dates Reviewed						
Planning & Budget Committee (PBC)						
Compton Consultative Council						
Compton Board						

November 25, 2025

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	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Assumptions	ACTUAL	PROJECTED	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	46,203,269	47,810,816	46,203,269	46,203,269	46,203,269	46,203,269
REVENUES	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
STATE REVENUE						
General Apportionment	30,658,880	31,499,499	30,874,217	30,590,524	30,300,734	30,004,705
PY Adjustment	(6,995)					
Education Protection Account (EPA)	7,305,873	6,569,860	6,635,559	6,701,914	6,768,933	6,836,623
Enroll Fee Admin 2%	30,626	30,000	30,000	30,000	30,000	30,000
Part-Time Faculty Allocation	217,702	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	21,972	30,000	30,000	30,000	30,000	30,000
Other State Tax Subventions	308					
State - Lottery	1,242,480	1,100,000	1,281,250	1,313,281	1,346,113	1,379,766
State Mandated Block Grant	213,126	200,000	205,000	210,125	215,378	220,763
Other State	1,547,004	1,580,000	1,619,500	1,659,988	1,701,487	1,744,024
TOTAL STATE REVENUE	42,157,553	42,089,359	41,755,526	41,615,832	41,472,646	41,325,880
LOCAL REVENUE						
Secured and Unsecured Roll Tax Allocation	6,245,344	7,531,457	7,719,743	7,912,737	8,110,555	8,313,319
Prior Years Taxes	178,115	200,000	58,000	58,000	58,000	58,000
Redevelopment Agency Fund	1,794,302	1,000,000	1,025,000	1,050,625	1,076,891	1,103,813
Redevelopment Agency Assets Liab	26,573	30,000	30,000	30,000	30,000	30,000
Contract Services/Rental and Leases	292,174	76,000	77,900	79,848	81,844	83,890
Interest and Investment	50,701	150,000	153,000	156,060	159,181	162,365
Enrollment Fees	1,036,384	950,000	973,750	998,094	1,023,046	1,048,622
Transcripts	1,685	1,000	1,050	1,103	1,158	1,216
Non Resident Fees	328,455	100,000	98,000	96,040	94,119	92,237
Out of Country Tuition	107,838	60,000	63,000	66,150	69,458	72,930
Other Local Revenue	1,971,161	2,264,717	2,582,554	2,625,253	2,676,737	2,730,213
TOTAL LOCAL REVENUE	12,032,732	12,363,174	12,781,997	13,073,909	13,380,988	13,696,605
UNADJUSTED REVENUE	54,190,285	54,452,533	54,537,523	54,689,741	54,853,634	55,022,485
Transfer in	700,000.00	1,100,000.00	700,000.00	700,000.00	700,000.00	700,000.00
REVENUE TOTAL	54,890,285	55,552,533	55,237,523	55,389,741	55,553,634	55,722,485
BEGINNING BALANCE	17,970,588	20,252,632	19,672,022	17,798,190	16,842,113	14,820,368
PROJECTED REVENUE/BALANCE	72,860,873	75,805,165	74,909,545	73,187,931	72,395,748	70,542,853

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EXPENSES	ACTUAL 2024-25	PROJECTED 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
ACADEMIC SALARIES						
<i>New Faculty</i>	-	-	75,000	75,000	-	17,000
1100 Instructional Salaries/Regular	7,774,298	8,344,074	8,667,027	9,076,145	9,496,754	9,758,476
1100 Instructional Salaries/Regular	7,774,298	8,344,074	8,742,027	9,151,145	9,496,754	9,775,476
1200 Non Instructional Salaries/Regular	3,437,706	3,815,465	3,853,620	3,892,156	3,931,078	3,931,078
1300 Instructional Salaries Other	4,144,223	4,426,212	4,470,474	4,515,179	4,560,330	4,560,330
1400 Non Instructional Salaries Other	224,219	554,188	559,730	565,327	570,980	570,980
TOTAL ACADEMIC SALARIES	15,580,446	17,139,940	17,625,851	18,123,807	18,559,143	18,837,864
CLASSIFIED SALARIES						
2100 Non Instructional Salaries Regular	8,281,820	9,305,901	9,360,248	9,665,101	9,726,606	9,698,622
2200 Non-STRS Instructors	889,124	920,460	929,665	938,961	948,351	948,351
2300 Non Instructional Salaries Non Reg	737,606	687,700	688,388	689,076	689,765	689,765
2400 Instructional Aide	234,301	250,020	250,270	250,520	250,771	251,022
TOTAL CLASSIFIED SALARIES	10,142,851	11,164,081	11,228,570	11,543,659	11,615,493	11,587,760
EMPLOYEE BENEFITS						
3100 State Teachers' Retirement System	3,776,000	4,792,299	4,854,547	4,917,418	4,966,592	5,016,258
3200 Public Employees Retirement System	2,472,342	2,908,155	2,937,236	3,039,282	3,069,675	3,100,372
3300 Social Security Survivors Disability	1,007,329.45	1,119,044	1,131,322	1,163,094	1,174,725	1,186,472
3400 Health and Welfare	3,930,218	4,339,113	4,399,504	4,511,499	4,556,614	4,602,180
3500 Unemployment Insurance	12,281	14,435	14,617	14,928	15,077	15,228
3600 Workers' Compensation Insurance	936,824	1,052,971	1,066,313	1,089,285	1,100,178	1,111,179
3700 Cash In Lieu	328,634	407,356	411,430	415,544	419,700	423,897
3900 Other Benefits	73,125	73,500	74,235	74,977	75,727	76,484
TOTAL EMPLOYEE BENEFITS	12,536,754	14,706,874	14,889,206	15,226,027	15,378,287	15,532,070
BOOKS, SUPPLIES AND MATERIALS						
4200 Textbooks and Other	-	-	-	-	-	-
4400 Repairs and Supplies	40,002	174,610	174,785	174,959	175,134	175,309
4700 Non Instructional Supplies	446,420	763,883	764,646	765,411	766,177	766,943
TOTAL BOOKS, SUPPLIES AND MAT.	486,422	938,493	939,431	940,371	941,311	942,252
CONTRACT SERVICES AND OPERATING EXPENSES						
5100 Contract for Personal Services	486,304	1,336,900	1,377,007	1,418,317	1,460,867	1,504,693
5200 Travel, Conference and Training	349,511	462,350	300,000	300,000	300,000	300,000
5300 Dues and Memberships	120,712	133,400	133,533	133,667	133,801	133,934
5400 Insurance	68,430	120,000	120,120	120,240	120,360	120,481
5500 Utilities and Housekeeping Services	1,805,373	1,657,350	1,673,924	1,690,663	1,707,569	1,724,645
5600 Contracts, Rentals, and Repairs	257,382	1,381,500	1,382,882	1,384,264	1,385,649	1,387,034
5700 Legal, Elections, and Audit Expense	461,757	573,000	773,573	574,147	774,721	575,295
5800 Other Services, Postage, and Advertising	708,509	1,196,790	1,197,987	998,985	999,984	1,000,984
5900 Miscellaneous	28,515	55,000	55,055	55,110	55,165	55,220
TOTAL CONTRACT SERVICES	4,286,493	6,916,290	7,014,080	6,675,393	6,938,115	6,802,287
CAPITAL OUTLAY						
6100 Site Improvements	-	55,000	55,055	55,110	55,165	55,220
6200 Building Improvements	-	-	-	-	-	-
6300 Library Books	33,200	39,500	39,540	39,579	39,619	39,658
6400 Equipment	413,649	361,840	362,202	362,564	362,927	363,290
TOTAL CAPITAL OUTLAY	446,849	456,340	456,796	457,253	457,710	458,168
TOTAL EXPENDITURES	43,479,815	51,322,018	52,153,934	52,966,509	53,890,060	54,160,402
OTHER OUTGO						
7000 Other Outgo	781,842	775,069	648,759	0	0	0
7300 Interfund Transfers Out	7,896,000	3,799,056	4,069,292	3,137,544	3,441,138	3,441,138
7600 Other Payments To/For Students	450,584	237,000	239,370	241,764	244,181	246,623
TOTAL OTHER OUTGO	9,128,426	4,811,125	4,957,421	3,379,308	3,685,320	3,687,761
TOTAL EXPENDITURES AND OTHER FINANCING	52,608,241	56,133,143	57,111,355	56,345,817	57,575,380	57,848,163
EXPENSES						
7900 RESERVES ⁽²⁾						
Reserve for ERP	2,543,488	1,043,488	-	-	-	-
Reserve for Fire Academy	-	-	-	-	-	-
Reserve for Computer Equipment Replacement						
Reserve for Guided Pathway	950,000	680,000	410,000	140,000	-	-
Reserve for Strong Workforce to fund the Associate Dean of Nursing Position	-	-	-	-	-	-
Reserve for Personnel Commision	400,000	400,000	400,000	-	-	-
TOTAL RESERVES	3,893,488	2,123,488	810,000	140,000	0	0
TOTAL UNASSIGNED FUND BALANCE	16,359,144	17,548,534	16,988,190	16,702,113	14,820,368	12,694,690
ENDING BALANCE / RESERVES	20,252,632	19,672,022	17,798,190	16,842,113	14,820,368	12,694,690
	72,860,873	75,805,165	74,909,545	73,187,931	72,395,748	70,542,853
Surplus (Deficit)	2,282,044	(580,610)	(1,873,832)	(956,077)	(2,021,746)	(2,125,678)

	Actual	Projection	Projection	Projection	Projection	Projection
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Estimated, Funded FTES	5980	5980	5980	5980	5980	5980
Projections						
Revenues	54,890,285	55,552,533	55,237,523	55,389,741	55,553,634	55,722,485
Transfers in	0	0	0	0	0	0
	54,890,285	55,552,533	55,237,523	55,389,741	55,553,634	55,722,485
Expenditures and	43,479,815	51,322,018	52,153,934	52,966,509	53,890,060	54,160,402
Other Outgo	9,128,426	4,811,125	4,957,421	3,379,308	3,685,320	3,687,761
	52,608,241	56,133,143	57,111,355	56,345,817	57,575,380	57,848,163
Change in fund balance	2,282,044	-580,610	-1,873,832	-956,077	-2,021,746	-2,125,678
Beginning Fund Balance	17,970,588	20,252,632	19,672,022	17,798,190	16,842,113	14,820,368
Ending Fund Balance*	20,252,632	19,672,022	17,798,190	16,842,113	14,820,368	12,694,690
	38.5%	35.0%	31.2%	29.9%	25.7%	21.9%

* Ending Fund Balance as of
November 25, 2025 include **Student
Receivables**

4,668,267

November 25, 2025