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

FOR DISCUSSION PURPOSES ONLY

Factor	2025-26	2026-27*	2027-28	2028-29	2029-30	2030-31
Data: As a % unless otherwise stated.						
REVENUE CHANGES:						
Funded COLA	2.30%	4.31%	3.06%	3.34%	3.14%	3.30%
Total Computational Revenue (TCR)	$ 49,364,043	$ 51,076,589	$ 50,599,310	$ 48,773,660	$ 50,873,617	$ 52,552,446
Lottery	$ 1,292,652	$ 1,200,000	$ 1,230,000	$ 1,260,750	$ 1,292,269	$ 1,324,575
APPROPRIATION CHANGES:						
PERS Employer Rate	27.400%	27.400%	28.500%	28.200%	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	$ -	$ 531,000	$ -	$ 400,000	$ -	$ 597,645
Health and Welfare - $14,000 (FY22); $15,000 (FY23--); $17,000(FY25)	$ 3,672,766	$ 4,288,444	$ 4,399,328	$ 4,460,322	$ 4,521,925	$ 4,567,144
Utilities +(-)	1.00%	0.50%	1.00%	1.00%	1.00%	1.00%
Insurance - Work Comp- PIPS	$ 957,300	$ 986,000	$ 1,015,600	$ 1,046,100	$ 1,077,500	$ 1,109,800
Insurance - Liability, Interfund Transfer-Out	$ 600,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000
Line of Credit Debt Service	$ 975,069	$ 648,759	$ -	$ -	$ -	$ -
LOC Principal Reduction Pmt	$ (200,000)	$ -	$ -	$ -	$ -	$ -
OPEB	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
PERS/STRS Pension Trust	$ -	$ -	$ -	$ -	$ -	$ 200,000
Personnel Commission	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -
Construction Projects (Transfer to Capital Outlay	$ 2,100,000	$ 2,343,488	$ -	$ -	$ -	$ -
OPEB Withdraw (1)	$ 714,717	$ 762,188	$ 825,253	$ 876,737	$ 930,213	$ -
PERS/STRS Withdraw	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -
Notes: [1] OPEB withdraw is based on Actuarial study.						
Faculty Negotiations Compensation Related Proposal	$ 220,380	$ 261,512	$ 261,512	$ 261,512	$ 261,512	$ 261,512
Transfer to restricted for retro	$ 150,000					

Dates Reviewed
Planning & Budget Committee (PBC)
Compton Consultative Council
Compton Board

October 27, 2026

Compton Community College District
Five-Year Fiscal Management Plan

FOR DISCUSSION PURPOSES ONLY

Assumptions	**2025-2026** ACTUAL	**2026-2027** PROJECTED	**2027-2028** PROJECTED	**2028-2029** PROJECTED	**2029-2030** PROJECTED	**2030-31** PROJECTED**
Base Allocation Basic + FTES	40,747,733	37,781,991	34,645,369	36,270,268	37,736,411	36,270,268
Supplemental Allocation	5,753,158	8,053,150	8,483,129	8,917,403	9,376,634	8,917,403
Student Success Allocation	2,863,152	3,147,734	3,420,776	3,585,989	3,760,572	3,585,989
SCFF Calculated Revenue (A)	49,364,043	48,982,875	46,549,274	48,773,660	50,873,617	48,773,660
Prior Year SCFF Calculated Revenue + COLA (B)	47,835,204	51,281,795	50,599,310	47,987,646	50,290,521	52,552,446
Hold Harmless Revenue (C)	46,759,730	47,433,071	47,433,071	47,433,071	47,433,071	47,433,071
Estimated TCR (Max of A, B or C)	49,364,043	51,281,795	50,599,310	48,773,660	50,873,617	52,552,446

REVENUES	**2025-2026** ACTUAL	**2026-2027** BUDGET	**2027-2028** PROJECTED	**2028-2029** PROJECTED	**2029-2030** PROJECTED	**2026-2027** PROJECTED
FEDERAL REVENUE						
Other Federal Revenues	-	-	-	-	-	-
Indirect Costs	50,002					
TOTAL FEDERAL REVENUE	**50,002.00**	-	-	-	-	-
STATE REVENUE						
General Apportionment*	24,791,502	34,025,795	33,184,035	31,050,816	32,836,764	34,194,996
PY Adjustment	(78,615)					
Education Protection Account (EPA)*	11,163,562	8,250,000	8,332,500	8,415,825	8,499,983	8,584,983
Enroll Fee Admin 2%	35,768	30,000	30,000	30,000	30,000	30,000
Part-Time Faculty Allocation	188,915	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*	21,865	25,000	25,000	25,000	25,000	25,000
Other State Tax Subventions	314					
State - Lottery	1,292,652	1,200,000	1,230,000	1,260,750	1,292,269	1,324,575
State Mandated Block Grant	218,038	200,000	205,000	210,125	215,378	220,763
Other State	1,464,959	1,580,000	1,619,500	1,659,988	1,701,487	1,744,024
TOTAL STATE REVENUE	**40,025,538**	**46,390,795**	**45,706,035**	**43,732,503**	**45,680,881**	**47,204,342**
LOCAL REVENUE						
Secured and Unsecured Roll Tax Allocation*	6,495,490	6,701,000	6,868,525	7,040,238	7,216,244	7,396,650
Prior Years Taxes*	199,474	200,000	58,000	58,000	58,000	58,000
Redevelopment Agency Fund*	2,161,755	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194
Redevelopment Agency Assets Liab*	-	30,000	30,000	30,000	30,000	30,000
Contract Services/Rental and Leases	104,536	76,000	77,900	79,848	81,844	83,890
Interest and Investment	707,424	150,000	153,000	156,060	159,181	162,365
Enrollment Fees*	928,164	950,000	973,750	998,094	1,023,046	1,048,622
Transcripts	-	1,000	1,050	1,103	1,158	1,216
Non Resident Fees	307,125	120,000	117,600	115,248	112,943	110,684
Out of Country Tuition	52,000	60,000	63,000	66,150	69,458	72,930
Other Local Revenue	2,445,721	1,962,188	2,625,253	2,676,737	2,730,213	1,300,000
TOTAL LOCAL REVENUE	**13,401,689**	**11,350,188**	**12,095,578**	**12,377,164**	**12,666,666**	**11,478,551**
UNADJUSTED REVENUE	**53,477,229**	**57,740,983**	**57,801,613**	**56,109,668**	**58,347,547**	**58,682,893**
Transfer in	400,000.00	-	-	-	-	-
REVENUE TOTAL	**53,877,229**	**57,740,983**	**57,801,613**	**56,109,668**	**58,347,547**	**58,682,893**
DESIGNATED REVENUE						
BEGINNING BALANCE	18,673,587	20,982,214	21,384,194	19,536,287	16,453,073	15,653,265
PROJECTED REVENUE/BALANCE	72,550,815	78,723,197	79,185,807	75,645,955	74,800,620	74,336,158

* TCR Allocation; ** 2030-31 TCR use 2028-29 Cola and SCFF numbers
October 27, 2026

Compton Community College District
Five-Year Fiscal Management Plan

FOR DISCUSSION PURPOSES ONLY

		ACTUAL 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30	PROJECTED 2030-31
	EXPENSES						
	ACADEMIC SALARIES						
	New Faculty	-	-	225,000	150,000	75,000	-
1100	*Instructional Salaries/Regular*	7,761,336	8,283,850	8,366,689	8,677,605	8,915,881	9,080,790
1100	Instructional Salaries/Regular	7,761,336	8,283,850	8,591,689	8,827,605	8,990,881	9,080,790
1200	Non Instructional Salaries/Regular	3,349,948	3,745,860	3,783,319	3,821,152	3,859,363	3,859,363
1300	Instructional Salaries Other	4,401,757	5,496,100	5,551,061	5,606,572	5,662,637	5,662,637
1400	Non Instructional Salaries Other	383,825	516,000	521,160	526,372	531,635	536,952
	TOTAL ACADEMIC SALARIES	**15,896,865**	**18,041,810**	**18,447,228**	**18,781,700**	**19,044,517**	**19,139,743**
	CLASSIFIED SALARIES						
2100	Non Instructional Salaries Regular	8,351,502	9,290,425	9,594,580	9,655,380	9,723,950	9,821,189
2200	Non-STRS Instructors	1,032,930	1,023,818	1,034,056	1,044,397	1,054,841	1,065,389
2300	Non Instructional Salaries Non Reg	800,287	631,508	632,140	632,772	633,404	634,038
2400	Instructional Aide	160,023	244,020	244,264	244,508	244,753	244,998
	TOTAL CLASSIFIED SALARIES	**10,344,742**	**11,189,771**	**11,505,040**	**11,577,057**	**11,656,948**	**11,765,614**
	EMPLOYEE BENEFITS						
3100	State Teachers' Retirement System	4,220,569	4,955,423	5,047,952	5,127,082	5,192,678	5,344,604
3200	Public Employees Retirement System	2,583,542	3,090,938	3,194,521	3,226,466	3,258,731	3,391,318
3300	Social Security Survivors Disability	1,141,954	1,176,783	1,211,185	1,225,471	1,238,814	1,251,202
3400	Health and Welfare	3,672,766	4,288,444	4,399,328	4,460,322	4,521,925	4,567,144
3500	Unemployment Insurance	15,470	15,101	15,491	15,721	15,916	16,075
3600	Workers' Compensation Insurance	1,104,352	1,100,580	1,129,519	1,146,439	1,157,904	1,169,483
3700	Cash In Lieu	373,580	443,660	448,097	452,578	459,916	464,515
3900	Other Benefits	86,253	75,000	75,750	76,508	77,273	78,045
	TOTAL EMPLOYEE BENEFITS	**13,198,487**	**15,145,929**	**15,521,843**	**15,730,586**	**15,923,155**	**16,282,386**
	BOOKS, SUPPLIES AND MATERIALS						
4200	Texbooks and Other	600	600	601	601	602	602
4400	Repairs and Supplies	148,528	172,410	172,582	172,755	172,928	173,101
4700	Non Instructional Supplies	593,540	696,484	697,180	697,878	698,576	699,274
	TOTAL BOOKS, SUPPLIES AND MAT.	**742,668**	**869,494**	**870,363**	**871,234**	**872,105**	**872,977**
	CONTRACT SERVICES AND OPERATING EXPENSES						
5100	Contract for Personal Services	1,033,291	1,448,866	1,463,355	1,477,988	1,492,768	1,507,696
5200	Travel, Conference and Training	316,589	419,280	423,473	427,708	431,985	436,304
5300	Dues and Memberships	134,535	129,300	129,429	129,559	129,688	129,818
5400	Insurance	65,471	85,000	85,085	85,170	85,255	85,341
5500	Utilities and Housekeeping Services	1,714,543	1,582,350	1,598,174	1,614,155	1,630,297	1,646,600
5600	Contracts, Rentals, and Repairs	888,572	1,299,250	1,300,549	1,301,850	1,303,152	1,304,455
5700	Legal, Elections, and Audit Expense	863,508	642,000	642,642	1,043,285	643,928	1,242,217
5800	Other Services, Postage, and Advertising	1,217,725	1,458,868	1,460,327	1,461,787	1,463,249	1,464,712
5900	Miscellaneous	0	55,000	55,055	55,110	55,165	55,220
	TOTAL CONTRACT SERVICES	**6,234,233**	**7,119,914**	**7,158,089**	**7,596,612**	**7,235,487**	**7,872,363**
	CAPITAL OUTLAY						
6100	Site Improvements	24,377	55,000	55,055	55,110	55,165	55,220
6200	Building Improvements	-	-	-	-	-	-
6300	Library Books	19,639	33,343	33,376	33,410	33,443	33,477
6400	Equipment	127,966	408,854	409,263	409,672	410,082	410,492
	TOTAL CAPITAL OUTLAY	**171,982**	**497,197**	**497,694**	**498,192**	**498,690**	**499,189**
	TOTAL EXPENDITURES	**46,588,978**	**52,864,115**	**54,000,257**	**55,055,381**	**55,230,902**	**56,432,271**
	OTHER OUTGO						
7000	Other Outgo	775,069	648,760	0	0	0	0
7300	Interfund Transfers Out	4,017,001	3,591,128	5,411,913	3,897,777	3,674,333	3,974,333
7600	Other Payments To/For Students	187,553	235,000	237,350	239,724	242,121	244,542
	TOTAL OTHER OUTGO	**4,979,623**	**4,474,888**	**5,649,263**	**4,137,501**	**3,916,454**	**4,218,875**
	TOTAL EXPENDITURES AND OTHER FINANCING	**51,568,601**	**57,339,003**	**59,649,520**	**59,192,882**	**59,147,355**	**60,651,146**
	EXPENSES						
7900	**RESERVES** [2]						
	Reserve for ERP	1,043,488	-	-	-	-	-
	Reserve for Fire Academy	-	-	-	-	-	-
	Reserve for Computer Equipment Replacement						
	Reserve for Guided Pathway	680,000	680,000	410,000	-	-	-
	Reserve for Strong Workforce to fund the Associate Dean of Nursing Position	-	-	-	-	-	-
	Reserve for Personnel Commision	400,000	400,000	-	-	-	-
	TOTAL RESERVES	**2,123,488**	**1,080,000**	**410,000**	**0**	**0**	**0**
	TOTAL UNASSIGNED FUND BALANCE	**18,858,726**	**20,304,194**	**19,126,287**	**16,453,073**	**15,653,265**	**13,685,012**
	ENDING BALANCE / RESERVES	**20,982,214**	**21,384,194**	**19,536,287**	**16,453,073**	**15,653,265**	**13,685,012**
		72,550,815	78,723,197	79,185,807	75,645,955	74,800,620	74,336,158
	Surplus (Deficit)	**2,308,628**	**401,980**	**(1,847,907)**	**(3,083,214)**	**(799,808)**	**(1,968,253)**

October 27, 2026

	Actual	Budget	Projection	Projection	Projection	Projection
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Estimated, Funded FTES	5980	5980	5980	5980	5980	5980
Projections						
Revenues	53,477,229	57,740,983	57,801,613	56,109,668	58,347,547	58,682,893
Transfers in	400,000	0	0	0	0	0
	53,877,229	57,740,983	57,801,613	56,109,668	58,347,547	58,682,893
Expenditures and	46,588,978	52,864,115	54,000,257	55,055,381	55,230,902	56,432,271
Other Outgo	4,979,623	4,474,888	5,649,263	4,137,501	3,916,454	4,218,875
	51,568,601	57,339,003	59,649,520	59,192,882	59,147,355	60,651,146
Change in fund balance	2,308,628	401,980	-1,847,907	-3,083,214	-799,808	-1,968,253
Beginning Fund Balance	18,673,587	20,982,214	21,384,194	19,536,287	16,453,073	15,653,265
Ending Fund Balance*	**20,982,214**	**21,384,194**	**19,536,287**	**16,453,073**	**15,653,265**	**13,685,012**
	40.7%	37.3%	32.8%	27.8%	26.5%	22.6%

* Ending Fund Balance as of June 30, 2026 include **Student Receivables** 5,071,287

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