

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

	A	H	I	J	K	L
1	<b>FOR DISCUSSION PURPOSES ONLY</b>					
2	<b>Factor</b>	2017-18	2018-19	2019-20	2020-21	2021-22
3	Data: As a % unless otherwise stated.					
4	<b>REVENUE CHANGES:</b>					
5	Funded COLA	1.56%	2.51%	0.50%	0.50%	0.50%
6	Base Augmentation	3.00%	TBD	TBD	TBD	TBD
7	Growth	1.00%	TBD	TBD	TBD	TBD
9	Estimated, Funded FTES	6,060.00	6,060.00	6,060.00	6,060.00	6,060.00
10	Education Protection Account (EPA)	\$ 5,021,000	\$ 5,071,210	\$ 5,121,922	\$ 5,173,141	\$ 5,224,873
11	<b>APPROPRIATION CHANGES:</b>					
12	PERS Employer Rate	15.800%	17.700%	19.700%	21.100%	26.400%
13	STRS Employer Rate	14.43%	16.28%	18.13%	19.10%	20.07%
14	Workers Comp Rate	3.75%	3.75%	3.75%	3.75%	3.75%
15	Election Expense	\$ -	\$ -	\$ 200,000		\$ 100,000
16	Health and Welfare - \$12,000/full-time	\$ 3,094,840	\$ 3,094,840	\$ 3,094,840	\$ 3,094,840	\$ 3,094,840
17	Utilities +(-)	1.00%	1.00%	1.00%	1.00%	1.00%
20	Police Services Contract [1]	\$ 1,435,000	\$ 1,435,000	\$ 1,435,000	\$ 1,435,000	\$ 1,435,000
21	Line of Credit Debt Service	\$ 1,181,850	\$ 1,181,850	\$ 1,181,850	\$ 1,181,850	\$ 1,181,850
22	OPEB	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
23	PERS/STRS Pension Trust	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
24	Personnel Commission	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
25						
26	Notes: [1] Contract services through the 2018-2019 year. Compton CCD plans to establish a Police Department in the 2019-2020 year. The contract budget will then be utilized for Compton CCD Police Services.					
34						
35	<b>Dates Reviewed</b>					
36	Planning & Budget Committee (PBC)	1/23/18				
37	Compton Consultative Council	2/20/18				
38	Compton Board	1/16/18				

Compton Community College District  
Five-Year Fiscal Management Plan

**FOR DISCUSSION PURPOSES ONLY**

	6,060.00	6,060.00	6,060.00	6,060.00	6,060.00
<b>Assumptions</b>	6,060-6,200	6,060-6,200	6,060-6,200	6,060-6,200	6,060-6,200
Projected FTES	6036.99	6036.99	6036.99	6036.99	6036.99
Funded credit FTES	23.01	23.01	23.01	23.01	23.01
Funded noncredit FTES	5174.8984	5304.7884	5331.3123	5357.9689	5384.7587
Base funding credit	3056.1419	3132.8511	3148.5153	3164.2579	3180.0792
Base funding noncredit	0	0	0	0	0
Workload reductions (FTES)					
	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>REVENUES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-2021</b>	<b>2021-2022</b>
<b>FEDERAL REVENUE</b>					
Other Federal Revenues	-	-	-	-	-
<b>TOTAL FEDERAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STATE REVENUE</b>					
General Apportionment	24,439,982.86	25,040,932	25,012,586.63	24,981,083.32	24,946,334.97
PY Adjustment	-	-	-	-	-
Base Augmentation	-	-	-	-	-
Education Protection Account (EPA)	5,021,000	5,071,210	5,121,922	5,173,141	5,224,873
Enroll Fee Admin 2%	85,000	85,000	85,000	85,000	85,000
Part-Time Faculty Allocation	170,000	170,000	170,000	170,000	170,000
Part-Time Faculty Insurance	-	-	-	-	-
Full-Time Faculty Apportionment	338,000	338,000	338,000	338,000	338,000
State Tax Subventions	27,000	27,000	27,000	27,000	27,000
Other State Tax Subventions	-	-	-	-	-
State - Lottery	735,000	900,000	922,500	945,563	969,202
State Mandated Block Grant	140,000	140,000	143,500	147,088	150,765
State Mandated Reimbursements	-	-	-	-	-
Other State	1,576,285	1,576,285	1,615,692	1,656,084	1,697,487
<b>TOTAL STATE REVENUE</b>	<b>32,532,268</b>	<b>33,348,427</b>	<b>33,436,201</b>	<b>33,522,959</b>	<b>33,608,660</b>
<b>LOCAL REVENUE</b>					
Secured Roll Tax Allocation	4,090,000	4,192,250	4,297,056	4,404,483	4,514,595
Prior Years Taxes	110,000	110,000	110,000	110,000	110,000
Redevelopment Agency Fund	400,000	410,000	420,250	430,756	441,525
Redevelopment Agency Assets Liab	-	-	-	-	-
Rental and Leases	40,550	41,564	42,603	43,668	44,760
Interest and Investment	108,000	110,160	112,363	114,610	116,903
Enrollment Fees	900,000	922,500	945,563	969,202	993,432
Transcripts	6,800	7,140	7,497	7,872	8,265
Other Fee	-	-	-	-	-
Non Resident Fees	98,200	96,236	94,311	92,425	90,577
Out of Country Tuition	136,000	142,800	149,940	157,437	165,309
Other Local Revenue	330,000	313,500	297,825	282,934	268,787
<b>TOTAL LOCAL REVENUE</b>	<b>6,219,550</b>	<b>6,346,150</b>	<b>6,477,408</b>	<b>6,613,387</b>	<b>6,754,152</b>
<b>PROJECTIVE REVENUE</b>	<b>38,751,818</b>	<b>39,694,577</b>	<b>39,913,609</b>	<b>40,136,346</b>	<b>40,362,812</b>
<b>BEGINNING BALANCE</b>	10,508,400	10,508,400	10,238,149	9,671,563	8,799,319
<b>ADJUSTMENT</b>	-	-	-	-	-
<b>ADJUSTED BEGINNING BALANCE</b>	10,508,400	10,508,400	10,238,149	9,671,563	8,799,319
<b>PROJECTIVE REVENUE/BALANCE</b>	<b>49,260,218</b>	<b>50,202,977</b>	<b>50,151,758</b>	<b>49,807,908</b>	<b>49,162,132</b>

**FOR DISCUSSION PURPOSES ONLY**

<b>EXPENSES</b>	<b>BUDGET 2017-18 <sup>(1)</sup></b>	<b>PROJECTED 2018-19 <sup>(3)</sup></b>	<b>PROJECTED 2019-20 <sup>(3)</sup></b>	<b>PROJECTED 2020-21 <sup>(3)</sup></b>	<b>PROJECTED 2021-22 <sup>(3)</sup></b>
<b>ACADEMIC SALARIES</b>					
Instructional Salaries/Regular	7,363,940	7,371,304	7,378,675	7,386,054	7,393,440
Non Instructional Salaries/Regular	2,824,540	2,852,785	2,881,313	2,938,940	2,997,718
Instructional Salaries Other	4,380,090	4,423,891	4,468,130	4,557,492	4,648,642
Non Instructional Salaries Other	406,100	410,161	414,263	422,548	430,999
<b>TOTAL ACADEMIC SALARIES</b>	<b>14,974,670</b>	<b>15,058,141</b>	<b>15,142,381</b>	<b>15,305,034</b>	<b>15,470,799</b>
<b>CLASSIFIED SALARIES</b>					
Non Instructional Salaries Regular	5,532,185	5,587,507	5,593,094	5,598,687	5,604,286
Non-STRS Instructors	658,100	664,681	665,346	666,011	666,677
Non Instructional Salaries Non Reg	733,380	740,714	741,455	742,196	742,938
Instructional Aide	118,340	119,523	119,643	119,763	119,882
<b>TOTAL CLASSIFIED SALARIES</b>	<b>7,042,005</b>	<b>7,112,425</b>	<b>7,119,537</b>	<b>7,126,657</b>	<b>7,133,784</b>
<b>EMPLOYEE BENEFITS</b>					
State Teachers' Retirement System	2,357,770	2,793,957	2,845,646	2,873,248	2,901,981
Public Employees Retirement System	954,080	978,590	1,242,810	1,255,238	1,267,790
Social Security Survivors Disability	769,470	777,165	784,936	1,020,417	1,030,621
Health and Welfare	3,094,840	3,094,840	3,094,840	3,094,840	3,125,788
Unemployment Insurance	10,880	55,426	55,655	56,079	56,640
Workers' Compensation Insurance	798,220	838,131	880,038	924,039	933,280
Cash In Lieu	122,230	250,000	250,000	250,000	252,500
Retiree Benefits/Other Benefits	42,500	46,750	51,425	56,568	57,133
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>8,149,990</b>	<b>8,834,860</b>	<b>9,205,349</b>	<b>9,530,430</b>	<b>9,625,734</b>
<b>BOOKS, SUPPLIES AND MATERIALS</b>					
Textbooks and Other	100,440	100,540	100,641	100,742	100,842
Instructional Supplies	234,843	235,078	235,313	235,548	235,784
Repairs and Supplies	79,830	79,910	79,990	80,070	80,150
Non Instructional Supplies	568,960	569,529	570,098	570,669	571,239
<b>TOTAL BOOKS, SUPPLIES AND MAT.</b>	<b>984,073</b>	<b>985,057</b>	<b>986,042</b>	<b>987,028</b>	<b>988,015</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>					
Contract for Personal Services	1,892,070	2,220,505	2,228,206	2,235,907	2,243,608
Travel, Conference and Training	246,070	246,316	246,562	246,809	247,056
Dues and Memberships	59,320	59,379	59,439	59,498	59,558
Insurance	103,300	103,403	103,507	103,610	103,714
Utilities and Housekeeping Services	1,166,140	1,167,306	1,168,473	1,169,642	1,170,812
Contracts, Rentals, and Repairs	1,034,730	1,035,765	1,036,800	1,037,837	1,038,875
Legal, Elections, and Audit Expense	297,880	298,178	298,476	298,775	299,073
Other Services, Postage, and Advertising	723,930	724,654	725,379	726,104	726,830
Miscellaneous	76,810	76,887	76,964	77,041	77,118
<b>TOTAL CONTRACT SERVICES</b>	<b>5,600,250</b>	<b>5,932,393</b>	<b>5,943,806</b>	<b>5,955,223</b>	<b>5,966,643</b>

**FOR DISCUSSION PURPOSES ONLY**

<b>EXPENSES</b>	<b>BUDGET 2017-18 <sup>[1]</sup></b>	<b>PROJECTED 2018-19 <sup>[3]</sup></b>	<b>PROJECTED 2019-20 <sup>[3]</sup></b>	<b>PROJECTED 2020-21 <sup>[3]</sup></b>	<b>PROJECTED 2021-22 <sup>[3]</sup></b>
<b>CAPITAL OUTLAY</b>					
Site Improvements	93,700	93,794	93,887	93,981	94,075
Building Improvements	-	-	-	-	-
Library Books	49,130	49,179	49,228	49,278	49,327
Equipment	198,150	198,348	198,546	198,745	198,944
<b>TOTAL CAPITAL OUTLAY</b>	<b>340,980</b>	<b>341,321</b>	<b>341,662</b>	<b>342,004</b>	<b>342,346</b>
<b>TOTAL EXPENDITURES</b>	<b>37,091,968</b>	<b>38,264,197</b>	<b>38,738,778</b>	<b>39,246,375</b>	<b>39,527,321</b>
<b>OTHER OUTGO</b>					
Other Outgo	1,181,850	1,181,850	1,181,850	1,181,850	1,181,850
Interfund Transfers Out	400,000	440,000	480,000	500,000	500,000
Other Payments To/For Students	78,000	78,780	79,568	80,363	81,167
<b>TOTAL OTHER OUTGO</b>	<b>1,659,850</b>	<b>1,700,630</b>	<b>1,741,418</b>	<b>1,762,213</b>	<b>1,763,017</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING</b>	<b>38,751,818</b>	<b>39,964,827</b>	<b>40,480,196</b>	<b>41,008,589</b>	<b>41,290,338</b>
<b>RESERVES <sup>[2]</sup></b>					
Reserve for ERP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Fire Academy	350,000	350,000	350,000	350,000	350,000
Reserve for Personnel Commission	100,000	200,000	300,000	400,000	500,000
<b>TOTAL ASSIGNED FUND BALANCE</b>	<b>1,450,000</b>	<b>1,550,000</b>	<b>1,650,000</b>	<b>1,750,000</b>	<b>1,850,000</b>
<b>TOTAL UNASSIGNED FUND BALANCE</b>	<b>9,058,400</b>	<b>8,688,149</b>	<b>8,021,563</b>	<b>7,049,319</b>	<b>6,021,793</b>
<b>ENDING BALANCE / RESERVES</b>	<b>10,508,400</b>	<b>10,238,149</b>	<b>9,671,563</b>	<b>8,799,319</b>	<b>7,871,793</b>
	<u>49,260,218</u>	<u>50,202,977</u>	<u>50,151,758</u>	<u>49,807,908</u>	<u>49,162,132</u>
<b>Nonspendable Fund Balance</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,001</b>
<b>Projected Contingency &amp; Ending Balance Reserve</b>	<b>27.05%</b>	<b>25.56%</b>	<b>23.83%</b>	<b>21.40%</b>	<b>19.00%</b>
<b>Surplus (Deficit)</b>	<b>(0)</b>	<b>(270,250)</b>	<b>(566,587)</b>	<b>(872,243)</b>	<b>(927,526)</b>

[1] Includes eight faculty positions, three full-time classified and six full time management positions.

[2] Reserves include ERP system (\$1 M); Fire Academy Program start up costs (\$350 K). These costs are expected to be one time costs. In addition, there is Personnel Commission start up costs (\$100k). This amount will accumulate each year from 2018 until 2029.

[3] Significant change in benefits is due to STRS and PERS rate increases.