



# **FINAL BUDGET**

**2024-25**

**El Camino Community College District**

Office of the Superintendent/President September 4, 2024

# **EL CAMINO COMMUNITY COLLEGE DISTRICT**

## **BOARD OF TRUSTEES**

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### College Mission Statement

El Camino College makes a positive difference in people's lives. We provide innovative and excellent comprehensive educational programs and services that promote student learning, equity, and success in collaboration with our diverse communities.

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September 2024

Members of the Board,

The Final Proposed Budget for the 2024-2025 fiscal year for the El Camino Community College District has been prepared based on the best available information incorporating information from the Budget Act of 2024, other available information from the Chancellors office and the latest Apportionment information released on July 25, 2024. Pending the completion of the annual external audit for the 2023-2024 fiscal year, this budget will establish the beginning fund balances for 2024-2025 and includes assumptions for future revenues and expenditures.

The revenue assumptions for fiscal year 2024-2025 have incorporated the published apportionment deficit of 2.41% which reduced our anticipated revenues by \$5,208,822. Vice President Suppelsa and Business Manager Hinshaw have provided the following Review of Fund 11 Ending Balance Changes which outlines a projected planning shortfall of **(-3,769,569)** below the Emergency Conditions Reserve needed @17% for FY 24-25:

**Review of Fund 11 Ending Balance Changes**

June 17, 2024 Tentative Budget Fund 11 Ending Balance	\$ 31,522,482
July 25, 2024 Deficit factor ECC impact from June 17, 2024 Tentative Budget	\$ <b>(-5,208,822)</b>
Fund 11 ending balance projection as of July 25, 2024	\$ 26,313,660
ECC Closing Indirect transfers into Fund 11 24-25	\$ 1,709,287
Final Budget document dated September 4, 2024	\$ 28,022,947
Budget and Town Hall 5 Column Multi-year projection Spreadsheet	
August 24, 2024 FY 24-25 Emergency Conditions Reserve needed @17%	\$ 31,792,516
<b>Projected Planning shortfall</b>	<b>\$ (-3,769,569)</b>

Specific expenditure reductions and corresponding projected cost savings to address this shortfall may include but will not be limited to the following:

**Specific Expenditure Reductions to Address FY 24/25 Planning Shortfall**

Freeze minimum of 10 FTE Fund 11 open positions	\$ 1,500,000
Monthly savings from other budgeted open positions being assessed but not filled full FY	\$ 1,000,000
Minimum set aside of Indirect transfers by Jan 31, 2024	\$ 1,000,000
Minimum CFA reductions for 24-25	\$ 100,000
Reduce Technology Refresh fund transfer from Fund 11	\$ 100,000
Recognize Fall FON 297 projection from Budget FON 303 minimum	\$ 200,000
Specifically reduce Fund 11 travel and conferenceds	\$ 50,000
Reduce TNC's across all divisions for 24-25	\$ 900,000
<b>subtotal</b>	<b>\$ 4,850,000</b>
<b>Planning shortfall</b>	<b>\$ (-3,769,569)</b>
	\$ 1,080,431 Projected savings for FY 25-26

Administration and campus participatory governance teams will continue the diligent process of reducing expenditures throughout the fiscal year to reprioritize and eliminate spending in anticipation of a projected FY 25-26 ending balance shortfall. Through continued collegial consultation and participatory governance processes, further expenditure reductions or transfers **may include but will not be limited to:**

- Additional reductions in funding for TNCs
- Additional reductions in sabbaticals
- Additional frozen non-mission critical positions
- SRP Impact for 24-25
- Indirect Overhead transfers from restricted/categorical funds
- Reduced spending on contractual services
- Reduced spending on hardware and software
- Reduction in non-mission critical reassignments and special reassignments
- Restructuring of organizational units, areas, departments, programs, services, etc. inclusive of Program Review and Program Discontinuance through collegial consultation adhering to all State and District regulations, statutory requirements, guidelines, etc.
- Revisions to business process to increase efficiencies
- Further reduction in spending on employee recognition mementos
- Further reduction in spending on refreshments
- Further reduction in travel, supplies, materials, etc.

The Final Proposed Budget incorporates projections and assumptions that reflect the on-going costs of operating the College inclusive of step/column increases, rate increases to STRS and PERS, and other known cost escalations. Any further revisions will be subsequently communicated to the Board throughout the fiscal year as required. Although the proposed budget for 2024-2025 is projected to have a positive fiscal year ending fund balance. This is primarily the result of the utilization of fiscal resources from the accumulated positive net reserve. The 2024-2025 budget will be the third year in a row of structural deficit spending which must be corrected. Based on existing multi-year financial projections, the District will still need to restructure all of the spending accounts to ensure a balanced budget in the short, mid and long term in order to eliminate the reliance of current year budgets withdrawing resources from the accumulated reserves of the District. The District will continue to be actively engaged with all constituent groups, relevant college participatory governance committees, the Academic Senate and the Budget Leadership Strategies Team to continue to identify and implement actions and activities that will reduce spending and simultaneously pursue appropriate new revenue sources. These efforts are ongoing and all options have not yet been fully vetted and/or implemented in order to achieve the net fund balance reserves per the recommendation of the Chancellor's office for the 2024-2025 or multi-year projections.

As in previous years, El Camino College continues to maintain a focus on responsible fiscal stewardship, institutional sustainability and shared interest in investing resources in acknowledgment of the value of our employees, DEIA, and providing high quality teaching, learning, and holistic supports services to our students. I look forward to working with you and our entire college community in continuing to prioritize these values in this and future years in order to ensure long term fiscal stability.

Respectfully,



Brenda Thames, Ph.D.  
Superintendent/ President

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**FY 2024-25 Budget Development**  
**Recommended Budget Assumptions**

<b>2024-25 Stand-Alone Budget (Fund 11)</b>	
<b>Estimated Revenues</b>	\$ 171.5
<b>Estimated Expenditures</b>	<u>\$ 190.0</u>
<i>Surplus / (Deficit)</i>	<i>\$ (18.5)</i>

The following 2024-25 Final Budget Assumptions are recommended by the President.

**A. Organization**

The 2024-25 El Camino Community College District latest Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor’s Office, the Adopted State Budget and from the District’s Management Team.

**B. Unrestricted General Fund Budget Guidelines**

1. Estimated Beginning Fund Balance = **\$ 46,533,778**

**C. Estimated Revenue including Federal, State and Local Sources = \$ 171,531,843**

1. General Apportionment Revenue (SCFF) = **\$ 150,121,934** (1.07% funding COLA, less a 2.41% deficit factor is applied only to General Apportionment portion of Revenue). Revenue as reflected by Advance Apportionment Exhibit R provided by the California Community College Chancellor’s Office. This reflects a \$5.2 million reduction to General Apportionment funding from budgeted General Apportionment revenues in the 2024-25 Tentative Budget as adopted in June of 2024.
2. Federal Revenue = **\$ 19,264**
3. Other State Revenue = **\$ 12,263,199**
4. Other Local Revenue = **\$ 9,127,446**

**D. General Apportionment SCFF Revenue calculation is based on using a three-year average of 2023-24 actual FTES (16,679.44 FTES) and 2021-22 (Funded = 18,994.19 FTES) and 2022-23 Hold Harmless (Funded = 18,994.19) FTES.**

1. 2024-25 Cost of Living Adjustment (COLA) increase = **1.07%** or **\$ 1,644,366** (May Revise)
2. This is offset by a **2.41%** deficit factor applied to all California Community College Districts
  - a. District had budgeted \$ 155,323,305 at Tentative Budget, and now revises that figure to \$ 150,121,934 in alignment with Exhibit R published by the Chancellor’s Office
  - b. This revision reflects a **\$ 5.2 million** reduction to 2024-25 General Apportionment from revenues estimated in our 2024-25 Tentative Budget.
3. Total 2023-24 Annual generated FTES = **16,679.44** FTES (Actual)
  - a. Credit FTES = **16,570.52**
  - b. Non-Credit FTES = **108.92**

4. 2023-24 Funded FTES = **18,994.19**
  - a. Credit FTES = **18,945.47**
  - b. Non-Credit FTES = **48.72**
- E. Courses Offerings
  1. Actuals for the 2023-24 Academic Year: **5,114**
  2. Proposed for the 2024-25 Academic Year: **5,114**
- F. Fall 2024 Faculty Obligation Number (FON): **303**
- G. Step and Column Movement:
  1. Certificated: **1.75% = \$ 1,403,463**
  2. Classified: **1.30% = \$ 536,520**
  3. Benefits Costs = **\$ 548,035**
- H. State Pension Contributions:
  1. Public Employee Retirement System (PERS) Rate Increases by **1.12%** to **27.80%** = **\$ 413,829**
  2. State Teachers Retirement System (STRS) Rate remains the same at **19.100%** = **\$ 0**
- I. Budget for projected utility cost increases of **14%** over 2023-24 projected costs = **\$ 644,838**
- J. Reductions to 2023-24 Supplies, Services and Equipment Department Budgets = - **\$ 3,500,000**
- K. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = **\$ 6,994,101**
  1. **\$ 2,794,101** to Fund 12 (Restricted General Fund)
    - a. **\$ 2,294,101** for Parking Services
    - b. **\$ 500,000** for Technology Refresh
  2. **\$ 500,000** to Fund 41 (capital Outlay)
  3. **\$ 2,000,000** to Fund 62 (Property & Liability Insurance)
  4. **\$ 1,500,000** to Fund 69 (OPEB)
  5. **\$ 200,000** to Fund 74 (Student Financial Aid)
- L. Budgeted Total 2024-25 Fund 11 Expenditures: **\$ 190,042,680**
- M. Projected Deficit Spending for 2024-25 Fiscal Year: - **\$ 18,510,837**
- N. Projected Ending Fund Balance: **\$ 28,022,947**
- O. Two-Months Operating Cash = **\$31.7** million (**16.7%** of budgeted expenditures)



**FINAL BUDGET SUMMARY  
ALL FUNDS  
2024-25**

FUND	General Fund Unrestricted - Fund 11	General Fund Restricted - Fund 12	Strs/Pers Future Liabilities - Fund 16	Capital Outlay Projects - Fund 41	General Obligation Bond - Fund 42	Safety Training Center - Fund 49	Book Store Fund - Fund 51	Workers Comp Fund - Fund 61	Property And Liability Self- Insurance Fund - Fund 62
<b>Beginning Balance</b>	<b>46,533,784</b>	<b>13,063,708</b>	<b>3,850,244</b>	<b>23,164,161</b>	<b>31,493,906</b>	<b>11,043,585</b>	<b>5,895,666</b>	<b>1,958,324</b>	<b>1,591,950</b>
<b>Revenue</b>									
Federal	19,264	6,555,876	-	-	-	-	-	-	-
State	111,787,820	52,070,609	-	-	-	-	-	-	-
Local	59,724,759	5,481,767	-	1,210,000	2,300,000	380,000	2,588,500	2,706,111	13,500
Interfund Transfers In	-	2,794,101	-	500,000	-	-	-	-	2,000,000
<b>Total Revenue</b>	<b>171,531,843</b>	<b>66,902,353</b>	<b>-</b>	<b>1,710,000</b>	<b>2,300,000</b>	<b>380,000</b>	<b>2,588,500</b>	<b>2,706,111</b>	<b>2,013,500</b>
<b>Total Available Resources</b>	<b>218,065,627</b>	<b>79,966,061</b>	<b>3,850,244</b>	<b>24,874,161</b>	<b>33,793,906</b>	<b>11,423,585</b>	<b>8,484,166</b>	<b>4,664,435</b>	<b>3,605,450</b>
<b>Appropriations</b>									
Academic Salaries	75,190,973	5,973,454	-	-	-	-	-	-	-
Classified Salaries	39,938,927	14,901,017	-	-	564,183	-	616,728	-	-
Staff Benefits	50,117,363	7,589,434	-	-	292,294	-	334,828	42,782	-
Supplies/Books	2,151,429	33,125,707	-	6,676,861	-	-	1,878,567	-	-
Other Operating Expenses	15,061,971	9,258,915	-	1,080,185	1,114,539	-	125,612	2,643,203	1,625,996
Capital Outlay	137,916	3,083,276	-	10,688,427	14,691,626	2,850,000	-	-	55,000
Transfers Out / Other Outgo	7,444,101	2,382,363	-	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>190,042,680</b>	<b>76,314,166</b>	<b>-</b>	<b>18,445,473</b>	<b>16,662,642</b>	<b>2,850,000</b>	<b>2,955,735</b>	<b>2,685,985</b>	<b>1,680,996</b>
<b>Board Required 6% Reserve</b>	<b>11,402,561</b>								
<b>Reserve For Contingencies <sup>(1)</sup></b>	<b>16,620,387</b>	<b>-</b>	<b>3,850,244</b>	<b>6,428,688</b>	<b>-</b>	<b>8,573,585</b>	<b>5,528,431</b>	<b>1,978,450</b>	<b>1,924,454</b>
Legally Restricted Reserve	-	3,651,895	-	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-	-
<b>Net Change to Fund Balance</b>	<b>(18,510,837)</b>	<b>(9,411,813)</b>	<b>-</b>	<b>(16,735,473)</b>	<b>(14,362,642)</b>	<b>(2,470,000)</b>	<b>(367,235)</b>	<b>20,126</b>	<b>332,504</b>
<b>Projected Ending Fund Balance</b>	<b>28,022,947</b>	<b>3,651,895</b>	<b>3,850,244</b>	<b>6,428,688</b>	<b>17,131,264</b>	<b>8,573,585</b>	<b>5,528,431</b>	<b>1,978,450</b>	<b>1,924,454</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

Dental Self-Insurance Fund - Fund 63	Post-Employment Benefits Irrevocable Trust Fund - Fund 69	Associated Student Body Fund - Fund 71	Student Representation Fees Fund - Fund 72	Student Financial Aid Fund - Fund 74	Auxiliary Services Fund - Fund 79	Student Organizations Fund - Fund 81	Scholarships & Trust/Agency Fund - Fund 82	Grand Total
-	34,074,564	1,376,745	282,030	6,724,121	1,467,980	102,662	377,988	183,001,418
-	-	-	-	30,260,000	-	-	5,000	36,840,140
-	-	-	-	6,080,507	-	-	-	169,938,936
798,000	3,935,122	450,000	90,700	235,000	242,960	6,000	18,000	80,180,419
-	1,500,000	-	-	1,875,641	-	-	-	8,669,742
798,000	5,435,122	450,000	90,700	38,451,148	242,960	6,000	23,000	295,629,237
798,000	39,509,686	1,826,745	372,730	45,175,269	1,710,940	108,662	400,988	478,630,655
-	-	-	-	-	-	-	-	81,164,427
-	-	60,500	-	-	-	-	-	56,081,355
-	-	31,500	-	-	-	-	-	58,408,201
-	-	279,369	-	-	193,960	92,918	38,805	44,437,616
798,000	165,000	43,631	59,000	-	-	-	5,000	31,981,052
-	-	-	-	-	-	-	-	31,506,245
-	-	-	-	38,662,518	-	-	-	48,488,982
798,000	165,000	415,000	59,000	38,662,518	193,960	92,918	43,805	352,067,878
-	-	-	-	-	-	-	-	11,402,561
-	39,344,686	1,411,745	313,730	6,512,751	1,516,980	15,744	357,183	126,562,777
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	5,270,122	35,000	31,700	(211,370)	49,000	(86,918)	(20,805)	(56,438,641)
-	39,344,686	1,411,745	313,730	6,512,751	1,516,980	15,744	357,183	126,562,777

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	56,597,382	58,127,316	46,533,784
9795	Adjustments to Beginning Fund Balance	-	-	-
	<b>Adjusted Beginning Fund Balance</b>	<b>56,597,382</b>	<b>58,127,316</b>	<b>46,533,784</b>
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8151	Financial Aid Adm. Allow	300	45,360	6,480
8190	Other Federal Revenues	24,203	-	-
8191	Federal Indirect Cost	22,600	-	12,784
8199	Federal Grant Income	-	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<b>47,103</b>	<b>45,360</b>	<b>19,264</b>
<b>STATE REVENUE</b>				
8600	State Revenue	-	-	-
8601	Full-Time Faculty Hiring	2,544,156	2,544,156	2,544,156
8606	Part-time Faculty Salary Sprrt	466,270	677,893	372,340
8610	GA - Gen Apport (State Aid)	81,302,697	74,373,610	70,054,236
8612	Prior Year Corrections	104,319	(893,174)	-
8613	Current Year Corrections	-	-	-
8614	Enroll Fee Admin 2%	230,454	203,303	175,000
8620	Categorical Apportionment - PT Health Benefits	-	-	-
8621	State Indirect Cost	67,543	-	4,000
8623	DSPS P/Y correction > GF(state)	-	-	-
8630	GA - Ed Protection Acct (EPA)	9,501,434	24,701,307	29,298,853
8632	Prior Year Ed Protection Acct	-	-	-
8670	GA - State Tax Subventions	164,302	136,019	171,520
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	12	11	12
8680	State -Lottery	3,648,658	4,960,784	3,503,361
8682	Mandated Costs	620,730	662,875	662,875
8690	Other State Revenues	7,155	-	-
8692	STRS On-Behalf payments revenue	4,609,932	5,001,467	5,001,467
	<b>STATE REVENUE TOTAL</b>	<b>103,267,661</b>	<b>112,368,251</b>	<b>111,787,820</b>
<b>LOCAL REVENUE</b>				
8800	Administrative Oversight-Compton	-	-	-
8811	GA - Secured Roll Tax	35,353,074	40,424,252	38,989,081
8812	GA - Supplemental Roll Tax	1,260,098	801,073	713,546
8813	GA - Unsecured Roll Tax	1,076,559	1,015,961	983,985
8816	GA - Prior Years Taxes	1,944,059	643,272	773,297
8817	GA - ERAF	-	-	-
8818	GA - Pen&Interest - Del Taxes	1,769,641	1,680,695	242,368
8819	GA - RDA Proceeds	251,896	277,855	773,438
8821	Indirect Cost Local Agency	522	-	-
8830	Contract Services	-	-	-
8841	Food Service Commission	34,743	40,516	29,879
8842	Equipment/Supplies sales/commi	-	-	-
8850	Rental And Leases	1,088,266	1,004,686	494,553
8851	Lease Contract-Pioneer Theater	103,992	103,992	86,660
8854	Lease-Child DevelopmentBldg	-	-	-
8855	Contra For Student WriteOffs	(1,428,815)	-	-
8860	Interest And Investment Income	1,728,595	4,800,519	3,500,000
8870	Student Fees(Contra)BadDebts	(381,645)	(650,170)	-
8872	Community ED class fees	-	-	-
8874	GA - Enrollment Fees	17,887,660	19,413,249	19,306,294
8876	Health Fees	(63)	-	-
8879	Transcripts	26,345	23,937	21,400
8880	Non Resident Fees	1,841,782	1,484,783	1,598,794
8881	Parking Fees	-	-	-
8885	Out of Country Tuition	2,335,966	2,709,823	2,714,160
8887	Catalog/Class Schedule Sales	-	108	-
8888	GA - Bd Fin Assist Prg (BFAP)	(10,297,217)	(11,274,155)	(11,184,696)
8889	Other Student Fees & Charges	122,534	61,183	7,000
8890	Other Local Income	1,841,540	1,630,974	675,000
8891	District Shows Revenue	8,312	18,958	-
8893	Miscellaneous	7,164	7,892	-
8894	Discount Earned Income	(4)	-	-
8895	Other Local Revenue	120,000	(3,623)	-
	<b>LOCAL REVENUE TOTAL</b>	<b>56,695,005</b>	<b>64,215,780</b>	<b>59,724,759</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

<b>REVENUES</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
		<b>Actuals</b>	<b>Unaudited</b>	<b>Proposed Final</b>
			<b>Actuals</b>	<b>Budget</b>
<b>CONTRIBUTIONS</b>				
8983	Contribution from FD12	1,428,815	-	-
8984	Contribution from FD16	3,510,337	-	-
<b>CONTRIBUTIONS TOTAL</b>		<b>4,939,152</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>164,948,920</b>	<b>176,629,391</b>	<b>171,531,843</b>
<b>EXPENDITURES</b>				
<b>ACADEMIC SALARIES</b>				
11	1100 - Regular Schedule, Teaching	28,055,997	38,197,222	37,093,715
12	1200 - Regular Schedule, Non-Teaching	9,948,447	13,576,899	13,429,004
13	1300 - Other Schedule, Teaching	21,400,679	28,987,788	21,593,750
14	1400 - Other Schedule, Non-Teaching	2,991,586	3,637,525	3,072,004
16	1400 - Faculty Awards	4,000	4,000	2,500
19	1900 - Other Faculty Compensation	-	-	-
<b>ACADEMIC SALARIES TOTAL</b>		<b>62,400,708</b>	<b>84,403,434</b>	<b>75,190,973</b>
<b>CLASSIFIED SALARIES</b>				
21	2100 - Full Time	29,160,987	32,572,839	35,648,184
22	2200 - Instructional Aides	1,528,404	1,884,322	1,583,543
23	2300 - Student Help, Hourly and Overtime	3,016,087	3,625,041	2,705,200
24	2400 - Instructional Aide Overtime	347	836	-
26	2600 - Staff Awards	(2,000)	2,000	2,000
29	2900 - Other Classified Compensation	-	-	-
<b>CLASSIFIED SALARIES TOTAL</b>		<b>33,703,825</b>	<b>38,085,038</b>	<b>39,938,927</b>
<b>STAFF BENEFITS</b>				
31	3120 - State Teachers' Retirement	9,750,849	13,434,095	12,989,669
32	3200 - Public Employees' Retirement	8,268,494	9,728,878	10,422,696
33	3300 - Social Security - OASDI/Medicare	3,495,573	4,177,908	5,801,204
34	3400 - Health and Welfare - Medical	9,272,831	10,841,604	12,355,750
35	3500 - Unemployment Insurance	434,292	59,937	59,338
36	3600 - Workers' Compensation Insurance	2,167,398	2,853,622	2,467,051
37	3700 - Cash in Lieu of Insurance	102,249	114,681	171
38	3800 - Other Benefits	393,195	517,972	-
39	3902,03,13, 14 - STRS On Behalf Payments	4,609,932	5,001,467	5,001,467
39	3911, 12, 20,30 - OPEB (Other Post-Employment Benefits)	760,922	968,161	1,020,017
39	3932 - SERP (Supplemental Early Retirement Plan)	-	-	-
39	3990 - Retiree Medical Reimbursement	-	-	-
39	3990 - Other Miscellaneous	-	-	-
<b>STAFF BENEFITS TOTAL</b>		<b>39,255,736</b>	<b>47,698,325</b>	<b>50,117,363</b>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
42	4200 - Books	2,509	2,366	2,000
43	4300 - Instructional Supplies	1,318,887	275,750	75,221
44	4400 - Other Instructional Supplies	76,689	77,008	70,700
45	4500 - Non-Instructional Supplies	1,875,496	746,891	1,868,508
46	4600 - Gasoline	83,412	47,121	135,000
47	4700 - Food/Food Supplies	905	3,007	-
<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>		<b>3,357,898</b>	<b>1,152,143</b>	<b>2,151,429</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
50	5000 - Expense	37,048	31,635	12,150
51	5100 - Contract for Personal Services	950,952	(805,275)	295,951
52	5200 - Travel, Conference and Training	386,619	475,376	544,855
53	5300 - Dues and Memberships	253,232	281,039	288,383
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	4,560,823	4,249,868	5,147,675
56	5600 - Contracts, Rentals, and Repairs	3,106,575	4,029,411	4,899,569
57	5700 - Legal, Elections, and Audit Expense	624,108	548,025	2,009,100
58	5800 - Other Services, Postage, Advertising	3,713,410	2,576,724	1,787,767
59	5900 - Miscellaneous	191,833	1,048	76,521
<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>		<b>13,824,599</b>	<b>11,387,851</b>	<b>15,061,971</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

<b>EXPENDITURES</b>		<b>2022-23 Actuals</b>	<b>2023-24 Unaudited Actuals</b>	<b>2024-25 Proposed Final Budget</b>
<b><u>CAPITAL OUTLAY</u></b>				
62	6200 - Building / Improvements	-	-	-
63	6300 - Library Books	138,159	7,692	-
64	6400 - Equipment	2,126,152	429,379	137,916
69	6900 - Error Account for Obj 6000	-	-	-
<b>CAPITAL OUTLAY TOTAL</b>		<b>2,264,311</b>	<b>437,071</b>	<b>137,916</b>
<b><u>OTHER OUTGO</u></b>				
73	7300 - Interfund Transfer-All Funds	-	-	-
	7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	2,118,187	1,443,985	2,794,101
	7305 - Interfund Transfer-Fd62 Property & Liability	2,071,771	1,778,949	2,000,000
	7307 - Interfund Transfer-Fd79 Auxiliary Services	-	-	-
	7311 - Interfund Transfer-Fd16 STRS/PERS Future Pension Liab.	3,587,310	-	-
	7312 - Interfund Transfer-Fd74 Student Financial Aid	-	-	200,000
	7313 - Interfund Transfer-Fd41 Capital Outlay	500,000	500,000	500,000
	7317 - Interfund Transfer-Fd69 OPEB	-	-	1,500,000
	7390 - Other Outgo	414,769	1,337,799	450,000
	7500 - Student Financial Aid	(80,128)	(1,671)	-
<b>OTHER OUTGO TOTAL</b>		<b>8,611,909</b>	<b>5,059,062</b>	<b>7,444,101</b>
<b>TOTAL EXPENDITURES</b>		<b>163,418,986</b>	<b>188,222,923</b>	<b>190,042,680</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>1,529,934</b>	<b>(11,593,532)</b>	<b>(18,510,837)</b>
<b>BOARD REQUIRED 6% RESERVE</b>		<b>8,931,124</b>	<b>11,293,375</b>	<b>11,402,561</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>47,665,974</b>	<b>35,240,409</b>	<b>16,620,387</b>
<b>COMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>UNCOMMITTED / UNALLOCATED FUND BALANCE</b>		<b>1,530,215.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>58,127,316</b>	<b>46,533,784</b>	<b>28,022,947</b>

**Notes:**

*(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.*

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791		<b>Beginning Balance</b>	<b>11,086,673</b>	<b>12,017,184</b>	13,063,708
9795		<b>Adjustments to Beginning Fund Balance</b>	-	<b>1,297,458</b>	-
		<b>Adjusted Beginning Fund Balance</b>	<b>11,086,673</b>	<b>13,314,642</b>	<b>13,063,708</b>
<b>REVENUE</b>					
<b>FEDERAL REVENUE</b>					
8120	7621	Federal Work Study	500,091	-	617,500
8120	6495	CESMII -SM Workforce Developme	-	-	-
8140	6405	TANF	92,495	90,004	54,277
8140	6408	DPSS	96,260	96,260	91,447
8150	7621	Federal Work Study	-	-	-
8150	8116	ARA - Institutional Portion	1,667,994	-	-
8170	1102	VTEA Administration	906,843	136,353	742,024
8170	6484	CTE Transitions Allocation	-	-	-
8190	1214	Teacher Preparation Pipeline	355,628	154,610	-
8190	1924	TSA Officer Education-SBG	-	-	-
8190	2652	WINGS-Warrior Initiative	-	-	2,933,768
8190	6105	Veterans Education Outreach	45,389	48,573	535,409
8190	6107	Annual Reporting Fee	-	-	-
8190	6400	Community Advancement	103,280	47,309	-
8190	6486	Foster Care Ed	36,981	35,539	35,539
8190	7120	GAMAAA Growing Apprenticeships	-	195,228	-
8190	7434	SBA Cares Act	-	-	-
8190	7440	AACC ECCA	-	-	-
8190	7633	CalFresh Outreach Program	38,387	25,386	44,314
8190	8100	COVID Response Block Grant	-	-	-
8190	8114	AANAPISI-Asian America, Native, Pacific Islander	-	-	-
8190	8115	DHSI-Developing Hispanic Serving Inst	-	-	-
8190	8116	ARA - Institutional Portion	14,597,364	3,987,387	-
8190	8117	CRRSAA - Institutional Portion	1,387,087	-	-
8190	8119	CARES Act	-	-	-
8193	6459	Terminal Island-Welding	47,700	46,300	161,833
8193	7102	MDC-Parenting Classes	-	-	-
8195	7621	Federal Work Study	-	46,264	-
8199	2183	MESA UCLA CEED	600	-	-
8199	2189	LSAMP-Howard University-47.076	-	-	-
8199	2651	Workforce Innovation & Opportu	-	136,607	-
8199	6204	MediCal Administrative Activity	3,146	1,039	42,741
8199	6427	Small Bus. Admin	421,119	343,190	116,161
8199	6495	CESMII -SM Workforce Development	-	-	-
8199	6523	CSU Monterey Bay -NSF Partners	40,705	56,623	150,020
8199	7126	CADENCE Grant	54,755	59,017	107,700
8199	7127	Warriors STEM Industry Program	-	-	297,500
8199	7435	CASCADE Grant	4,981	47,489	325,443
8199	7643	Warriors Resource Program	-	-	300,200
		<b>FEDERAL REVENUE TOTAL</b>	<b>20,400,807</b>	<b>5,553,178</b>	<b>6,555,876</b>
<b>STATE REVENUE</b>					
8620	1006	Student Equity	7,189,145	8,117,280	9,278,686
8620	1007	LGBTQ+	8,332	55,648	234,228
8620	1008	Asian American Student Achievement ProgramMANA	-	36,086	266,282
8620	1009	Strong Workforce Program Local	1,884,313	1,981,948	1,692,845
8620	1013	Guided Pathways	324,848	385,660	200,000
8620	1102	VTEA Administration	-	-	-
8620	1220	Transfer Ed & Articulation	-	48,695	46,260
8620	1240	CCC Equitable Placemt (AB1705)	-	-	1,045,336
8620	1415	Zero Textbook Cost ZTC grant	-	1,000	20,000
8620	1416	Zero Textbook Cost one time	-	21,907	180,000
8620	1804	Basic Skills	-	-	-
8620	2217	ARR for AS Degree Nursing(RN)	161,075	182,400	173,280
8620	2650	Library Services Platform	76,000	-	-
8620	3101	DSPS	1,795,196	2,041,430	2,992,184
8620	3105	Access-Print & Electronic Info	11,524	11,304	10,738
8620	3106	Deaf & Hard of Hearing	313,480	291,866	530,797
8620	3800	Instructional Block Grant	-	-	-
8620	4700	EOPS	2,301,412	2,931,140	2,985,198
8620	4720	NEXTUP	-	590,967	951,008
8620	4750	EOPS CARE	460,228	866,151	958,128

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
<b>STATE REVENUE (Continued)</b>					
8620	5009	EEO Best Practices	118,335	824	67,498
8620	5010	Equal Employment Opportunity	136,058	126,619	258,581
8620	5012	Campus Safety Sexual Assault P	9,446	4,779	4,371
8620	6012	Stdnt Trnsfr Achvmnt Rfrm Act	-	565,217	-
8620	6111	AB19Calif. College Promise Grant	2,107,673	2,090,088	1,985,583
8620	6222	Puente Project	20,020	(95,200)	66,338
8620	6231	Dream Resource Liaison Support	148,486	166,961	161,057
8620	6249	RERP-Regional Equity Recovery	-	39,397	62,377
8620	6406	CalWORKs	517,795	586,251	836,063
8620	6412	Career Technical Education	53,088	3,925	7,500
8620	6486	Foster Care Ed	72,448	70,924	66,171
8620	6493	Resource Family Approval Train	-	-	-
8620	6902	Health Services-Mental Health	331,829	552,577	418,370
8620	7402	AEBG 16/17 16-328-13	739,358	555,997	531,860
8620	7524	SFRF Emerg FinAid Assist 22-23	-	-	366,759
8620	7628	BFAP Administration	831,449	1,007,615	1,101,477
8620	7631	Financial Aid Technology	-	-	99,750
8620	7633	CalFresh Outreach Prog	3,341	12,331	79,806
8620	7634	Retention & Enrollment Outreach-BSS	2,279,572	2,501,252	2,439,512
8620	7637	Basic Needs Center	14,039	479,868	1,313,452
8620	7638	Student Food & Housing Support	389,260	205,919	632,390
8620	8040	Higher Ed Std Housing Grant	110,000	-	-
8620	8110	COVID 19 Block Grant 2022-23	-	318,868	9,588,491
8620	8345	Systemwide Tech &Data Security	-	50,000	-
8620	8346	IT Infrastructure & Cybersecur	120,661	244,121	354,218
8620	8551	Prof Development - Restricted	3,395	1,215	43,009
8620	8557	Culturally Competent Faculty	-	4,111	50,435
8650	1010	Strong Workforce Pgm- Regional	849,602	749,917	1,069,561
8650	1011	Solano - Small Business Sector	-	-	-
8650	1040	AA CA Open OnlineLibrary-ED	9,241	7,264	3,230
8650	1214	Teacher Preparation Pipeline	-	-	-
8650	1219	Education Futures Initiative	-	-	-
8650	1220	Transfer Ed & Articulation	-	(23,978)	-
8650	1409	Enhancing DS PD(CELL)	-	4,479	28,804
8650	1410	CELL Bio Lab Grant	37,271	-	-
8650	1411	Scaling Mastery Learning Grant	-	32,499	-
8650	1412	CELL Grant UC Comp Sci	73,911	24,861	-
8650	1414	Common Course Numbering	-	-	1,517,250
8650	1415	Zero Textbook Cost ZTC grant	-	-	-
8650	1454	i3 Pilot Grant	99,405	1,760	-
8650	1928	I&T Prop 39-Cln Ener.Tiny House	-	-	804,958
8650	2180	MESA Program	105,015	273,691	-
8650	2650	Library Services Platform	-	-	39,555
8650	2651	Workforce Innovation & Opportu	-	-	129,776
8650	6006	IEPI Innovation&Effectiveness	-	13,704	3,355
8650	6012	Stdnt Trnsfr Achvmnt Rfrm Act	-	(565,217)	-
8650	6106	VRC Grant Program	-	-	-
8650	6207	Education Planning Initiative	-	8,171	21,293
8650	6222	Puente Project	-	125,000	-
8650	6224	Puente Reporting - Carryover	8,989	5,839	11,972
8650	6227	Historically Black Colleges/Uni	666,150	863,970	2,632,659
8650	6232	NOVA Rising Scholars Network	135,876	100,976	8,886
8650	6235	Current&Former Incarcerated	-	1	-
8650	6249	RERP-Regional Equity Recovery	-	-	-
8650	6400	Community Advancement	-	-	-
8650	6434	CapitalInfusionProgram (Go Biz	123,055	(39,397)	-
8650	6445	California Apprenticeship Init	-	5,000	-
8650	6249	RERP-Regional Equity Recovery	-	86,192	-
8650	7427	TAEP-Technical Assistance Exp	248,440	246,345	-
8650	7428	Economic Opportunity Grant Prg	10,981	-	-
8650	7444	CAI Digital Tech ApprenticePgm	-	-	1,499,984
8650	7445	CAI-Bio-Flex Apprentices Pgm	109,359	-	242,250
8650	7446	IT-Flex Apprenticeship Grant	86,453	-	413,547
8650	8040	Higher Ed Std Housing Grant	-	-	-
8650	8091	SCIGP-Schl Comm Interoperability	-	-	-
8680	1098	State Lottery	1,479,625	2,836,969	1,384,356
8690	7676	HUNGER FREE CAMPUS	(6,372)	8,738	159,135
8692	8102	District-Wide Costs	-	-	-
8690	8091	SCIGP-SchlComm Interoperability	-	-	-
8692	8107	STRS On Behalf	242,628	-	-
8699	7623	LAEP-Learning-Aligned Empl Program	-	45,549	-
<b>STATE REVENUE TOTAL</b>			<b>26,811,433</b>	<b>31,869,475</b>	<b>52,070,609</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
<b>LOCAL REVENUE</b>					
8820	4210	Child Development Training Consortium	-	-	-
8830	6464	(STCW) Standards for Training Certif & Watch Keeping	413	-	-
8830	7199	STCW Basic & Advanced	6,655	15,935	27,430
8860	0000	Accounting Use Only	-	-	1
8872	6401	Community Education	526,639	508,240	976,618
8872	6402	El Camino Language AcademyECLA	182,938	205,999	156,317
8876	6900	Student Health Services	-	-	1,095,506
8876	6910	Health Fees-Fall Semester	387,561	504,796	465,000
8876	6920	Health Fees-Spring	377,377	465,143	196,000
8876	6930	Health Fees-Summer	141,193	196,546	196,000
8881	8080	Parking Services	50	215	95
8881	8081	Parking Fees Permit Machines	616	21,169	22,562
8881	8082	Parking Misc. Income	33	40	47
8881	8083	Parking fee-Mgmt	-	-	-
8886	1942	I&T Fire Tech Dontns&Svc Fees	-	-	-
8890	1014	Student Engagement Innovation Grant	-	-	7,900
8890	1212	LACOE - Head Start Teachers	109,921	120,112	-
8890	1413	NASA MITTIC Award	39	-	-
8890	1808	Journalism grant	746	1,194	-
8890	1944	MTT 101	7,350	56	-
8890	2150	TEAGLE-UCLA subaward grant	-	30,283	-
8890	2190	CALearningLabGrant-STEMFaculty	-	23,781	-
8890	3632	RITP Prog Training	-	-	-
8890	5004	Intelecom Distribution	-	-	-
8890	6108	2019 American Legion Grant	-	-	-
8890	6150	International Students	21,030	2,743	31,719
8893	6400	Community Advancement	15,125	61,220	-
8890	6401	Community Education	-	-	-
8890	6420	Rio Hondo - SB 1070	-	-	-
8890	6422	SBA Matching Funds- BH Chamber	3,039	8,289	-
8890	6431	SBDC Program Income	2,174	3,298	-
8890	6475	Contract Training	-	-	-
8890	6478	Cact CA Employee Training Pnl	770,953	534,339	1,353,293
8890	6479	Career Pathways	-	-	-
8890	6493	Resource Family Approval Train	-	756	54,074
8890	6900	Health Services	12,441	14,181	4,005
8890	7104	Ctr for Customized Training	1,495	-	-
8890	7403	SB Adult School 18-19	561,005	829,684	454,622
8890	7410	AARP Foundation grant 18/19	246	3,827	6,891
8890	7411	BackToWork50+	8,553	11,377	9,447
8890	7415	SWP Chabot Slingshot	-	-	-
8890	7429	Arconic Foundation Grant	-	-	-
8890	7606	Student Spprt Svc-UMOJA	-	-	215,801
8890	8082	Parking Misc Income	-	-	-
8890	8084	Impound Admin	-	150	-
8890	8085	Citations Moving Violations	698	422	475
8890	8086	Parking Citations-Phoenix Group	-	-	-
8890	8087	Parking Violations DMV	-	-	27,075
8890	8089	Livescan Prog. /Campus Police	-	20	-
8890	8340	NACUBO	241	4,403	-
8890	8558	CRPP-CulturallyResponsivePedag	-	81,151	100,000
8890	8559	REACH Grant	-	-	23,750
8893	1530	Museum Donations	318	-	-
8893	1731	Fine Arts - Art Dept Donation	-	-	-
8893	1732	Fine Arts - Music Donations	-	-	-



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
8893	1733	Fine Arts - Dance Donations	-	-	-
8893	1734	Fine Arts - Artes de El Camino	348	-	-
8893	1735	Fine Arts - Productions Donations	-	-	-
8893	1736	OBS - Renovations/Restorations	-	-	-
8893	1737	OBS - Haag Recital Hall Dontns	-	-	-
8893	1738	Fine Arts - S Bay Child Choir	-	-	-
8893	1739	JAZZ	-	-	-
8893	1830	Foreign Lang Donations	-	-	-
8893	1832	Japanese Lang Donations	-	-	-
8893	1833	French Donations	-	-	-
8893	1834	Spanish Donations	-	-	-
8893	1930	I&T General Donations	-	-	-
8893	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	-	-	-
8893	2031	Field Trips and Donations	-	-	-
8893	3630	SRC High Tech Donations	-	-	30,723
8893	3631	SRC Donations	-	-	11,499
8893	3632	RITP Prog Training	-	-	11,117
8893	6400	Community Advancement	-	-	-
8893	6464	(STCW) Standards for Training Certif & Watch Keeping	-	-	3,800
8893	6459	Terminal Island-Welding	-	-	-
8893	6478	Cact CA Employee Training Pnl	-	-	-
<b>LOCAL REVENUE TOTAL</b>			<b>3,139,196</b>	<b>3,649,368</b>	<b>5,481,767</b>
<b>FD</b>	<b>Obj</b>	<b>CONTRIBUTIONS</b>			
12	8980	6400 Community Advancement	198,209	340,115	-
12	8980	6402 El Camino Lnguage Academy-ECLA	-	-	-
12	8980	8080 Parking Services	1,419,978	1,103,870	2,294,101
12	8980	8089 Livescan Prog. /Campus Police	-	-	-
12	8980	8350 Technology Refresh	500,000	500,000	500,000
12	8983	1700 Fine Arts	-	-	-
12	8983	6700 Event Operations	-	-	-
12	8983	8080 Parking Services	1,152,582	1,079,210	-
			<b>3,270,769</b>	<b>3,023,195</b>	<b>2,794,101</b>
<b>TOTAL REVENUES</b>			<b>53,622,204</b>	<b>44,095,216</b>	<b>66,902,353</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 12**

<b>EXPENDITURES</b>	<b>2022-23 Actuals</b>	<b>2023-24 Unaudited Actuals</b>	<b>2024-25 Proposed Final Budget</b>
<b><u>ACADEMIC SALARIES</u></b>			
1100 - Regular Schedule, Teaching	-	-	-
1200 - Regular Schedule, Non-Teaching	2,387,238	3,009,858	3,195,095
1300 - Other Schedule, Teaching	105,547	112,951	83,156
1400 - Other Schedule, Non-Teaching	2,936,849	3,335,714	2,695,203
<b>ACADEMIC SALARIES TOTAL</b>	<b>5,429,634</b>	<b>6,458,522</b>	<b>5,973,454</b>
<b><u>CLASSIFIED SALARIES</u></b>			
2100 - Full Time	7,274,293	8,329,153	10,048,855
2200 - Instructional Aides	344,381	446,927	579,861
2300 - Student Help, Hourly and Overtime	4,575,240	4,849,753	4,272,301
<b>CLASSIFIED SALARIES TOTAL</b>	<b>12,193,913</b>	<b>13,625,833</b>	<b>14,901,017</b>
<b><u>STAFF BENEFITS</u></b>			
3000 - Employee Benefits	-	-	-
3100 - State Teachers' Retirement	753,889	907,497	1,018,601
3200 - Public Employees' Retirement	1,945,691	2,310,152	2,963,898
3300 - Social Security - OASDI/Medicare	872,831	977,678	1,094,527
3400 - Health and Welfare - Medical	1,313,058	1,520,345	1,830,616
3500 - Unemployment Insurance	71,364	9,378	15,637
3600 - Workers' Compensation Insurance	383,994	458,811	428,152
3700 - Cash in Lieu of Insurance	13,293	15,645	1,000
3800 - Other Benefits	73,214	79,301	59,556
3900 - STRS On Behalf Payments/OPEB	377,653	155,444	177,447
<b>STAFF BENEFITS TOTAL</b>	<b>5,804,987</b>	<b>6,434,251</b>	<b>7,589,434</b>
<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>			
4100 - Textbooks	11,611	17,549	20,000
4200 - Books	79,000	5,206	22,600
4300 - Instructional Supplies	190,359	1,317,074	32,151,517
4400 - Other Instructional Supplies	-	2,655	16,000
4500 - Non-Instructional Supplies	807,418	890,977	915,590
4700 - Food/Food Supplies	1,648	2,385	-
<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>1,090,036</b>	<b>2,235,846</b>	<b>33,125,707</b>
<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>			
5100 - Contract for Personal Services	5,356,586	5,207,479	5,234,923
5200 - Travel, Conference and Training	445,757	522,589	947,435
5300 - Dues and Memberships	57,959	27,550	75,786
5400 - Insurance	-	-	-
5500 - Utilities and Housekeeping Services	896	-	3,500
5600 - Contracts, Rentals, and Repairs	175,148	457,709	619,116
5700 - Legal, Elections, and Audit Expense	4,445	93,858	3,000
5800 - Other Services, Postage, Advertising	1,317,324	1,853,668	2,346,805
5900 - Miscellaneous	2,388	1,129	28,350
<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>7,360,503</b>	<b>8,163,981</b>	<b>9,258,915</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 - Site Improvements	86	-	25,230
6200 - Buildings	7,556,276	372,757	-
6300 - Library Books	12,696	123,998	161,000
6400 - Equipment	3,298,424	2,627,286	2,897,046
<b>CAPITAL OUTLAY TOTAL</b>	<b>10,867,483</b>	<b>3,124,042</b>	<b>3,083,276</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 12**

<b>ENDING FUND BALANCE</b>	<b>2022-23 Actuals</b>	<b>2023-24 Unaudited Actuals</b>	<b>2024-25 Proposed Final Budget</b>
<b>OTHER OUTGO</b>			
7301 - Interfund Transfer-Fd 12	1,152,582	1,079,210	-
7307 - Interfund Transfer-Fd 79	-	-	-
7309 - Interfund Transfer-Fd 11	1,428,815	-	-
7312 - Interfund Transfer-Fd 74	1,883,973	2,350,110	1,675,641
7316 - Interfund Transfers-Fd 51	2,636,455	217,946	-
7500 - Student Financial Aid	1,667,994	-	39,456
7600 - Other Payments To/For Students	798,099	-	-
7630 - Bus Passes and Meal Services	22,523	248,922	190,000
7631 - Child Care Payments	1,512	8,704	500
7632 - Transportation Services	125,069	210,000	93,994
7634 - Student Transportation Rental	3,132	-	3,000
7635 - Student Fees/Stipends	55,994	21,238	-
7637 - Student Stipends	600	(2,750)	148,500
7638 - Conferences	-	-	-
7639 - Student Incentive Account	168,390	170,296	231,272
<b>OTHER OUTGO TOTAL</b>	<b>9,945,137</b>	<b>4,303,675</b>	<b>2,382,363</b>
<b>TOTAL EXPENDITURES</b>	<b>52,691,694</b>	<b>44,346,150</b>	<b>76,314,166</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>930,511</b>	<b>(250,935)</b>	<b>(9,411,813)</b>
<b>LEGALLY RESTRICTED FUND BALANCE</b>	<b>12,017,184</b>	<b>13,063,708</b>	<b>3,651,895</b>
<b>UNCOMMITTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>	<b>12,017,184</b>	<b>13,063,708</b>	<b>3,651,895</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
STRS/PERS FUTURE LIABILITIES - FUND 16**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
<b>Beginning Balance</b>		<b>3,757,660</b>	<b>3,850,244</b>	<b>3,850,244</b>
<b><u>REVENUE</u></b>				
<b><u>LOCAL REVENUE</u></b>				
8860	Interest Income	15,611	-	-
	<b>LOCAL REVENUE TOTAL</b>	<b>15,611</b>	<b>-</b>	<b>-</b>
<b><u>CONTRIBUTIONS</u></b>				
8980	Contr. from FD11	3,587,310	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>3,587,310</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>3,602,921</b>	<b>-</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>				
45	4500 - Non-Instructional Supplies	-	-	-
<b><u>OTHER OUTGO</u></b>				
73	7300 - Interfund Transfer	3,510,337	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>3,510,337</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,510,337</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>92,584</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>3,850,244</b>	<b>3,850,244</b>	<b>3,850,244</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>3,850,244</b>	<b>3,850,244</b>	<b>3,850,244</b>

**Notes:**

*(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.*

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	12,509,448	22,603,102	23,164,161
9795	Adjustments to Beginning Fund Balance	-	(6,468,543)	-
	<b>Adjusted Beginning Fund Balance</b>	<b>12,509,448</b>	<b>16,134,559</b>	<b>23,164,161</b>
<b>REVENUE</b>				
<b>STATE REVENUE</b>				
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8620	Categorical Apportionments	12,581,583	85,787	-
8652	Sched Maint & Spec Rep Program	40,501	-	-
8655	State Bond Remib (Music Building)	1,969,000	-	-
	<b>STATE REVENUE TOTAL</b>	<b>14,591,084</b>	<b>85,787</b>	<b>-</b>
<b>LOCAL REVENUE</b>				
8852	Special Event Leases	-	12,661	-
8856	Insurance Settlement	-	-	-
8860	Interest And Investment Income	364,853	1,229,343	900,000
8885	Out of Country Tuition	304,265	304,054	310,000
	<b>LOCAL REVENUE TOTAL</b>	<b>669,118</b>	<b>1,546,058</b>	<b>1,210,000</b>
<b>CONTRIBUTIONS</b>				
8980	Contr. from FD11	673,200	-	500,000
	<b>CONTRIBUTIONS TOTAL</b>	<b>673,200</b>	<b>-</b>	<b>500,000</b>
<b>TOTAL REVENUES</b>		<b>15,933,402</b>	<b>1,631,845</b>	<b>1,710,000</b>
<b>EXPENDITURES</b>				
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
43	4300 - Instructional Supplies	-	-	6,669,071
44	4400 - Repairs Parts & Supplies	53,675	10,676	-
45	4500 - Non-Instructional Supplies	31,287	246,329	7,790
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>84,962</b>	<b>257,005</b>	<b>6,676,861</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
51	5100 - Contract for Personal Services	125,942	(289,365)	-
55	5500 - Utilities and Housekeeping Services	(507)	-	-
56	5600 - Contracts, Rentals, and Repairs	710,354	96,954	1,076,853
56	5660 - Repairs-Non-instructional	-	(484,839)	-
57	5700 - Legal, Elections, and Audit Expense	5,236	-	3,332
58	5800 - Other Services, Postage, Advertising	1,267,173	125,188	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>2,108,198</b>	<b>(552,062)</b>	<b>1,080,185</b>
<b>CAPITAL OUTLAY</b>				
61	6100 - Site Improvements	(417,503)	(842,723)	1,690,178
62	6200 - Buildings	3,045,640	(3,190,629)	6,199,217
64	6400 - Equipment	1,018,450	(1,069,348)	2,799,032
	<b>CAPITAL OUTLAY TOTAL</b>	<b>3,646,587</b>	<b>(5,102,699)</b>	<b>10,688,427</b>
<b>TOTAL EXPENDITURES</b>		<b>5,839,748</b>	<b>(5,397,756)</b>	<b>18,445,473</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>10,093,654</b>	<b>7,029,601</b>	<b>(16,735,473)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>22,603,102</b>	<b>23,164,161</b>	<b>6,428,688</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>22,603,102</b>	<b>23,164,161</b>	<b>6,428,688</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	85,101,777	61,547,382	31,493,906
9795	Adjustments to Beginning Fund Balance	-	(758,808)	-
	Adjusted Beginning Fund Balance	<u>85,101,777</u>	<u>60,788,574</u>	<u>31,493,906</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8857	Legal Settlement Income	-	-	-
8860	Interest And Investment Income	1,531,106	2,720,984	2,300,000
	<b>LOCAL REVENUE TOTAL</b>	<u>1,531,106</u>	<u>2,720,984</u>	<u>2,300,000</u>
<b>CONTRIBUTIONS</b>				
8940	Sale of Bonds	-	-	-
8992	Contributions from Fd 47	-	-	-
8993	Contributions from Fd 48	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>1,531,106</u>	<u>2,720,984</u>	<u>2,300,000</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
	2100 - Full Time	394,840	287,809	564,183
	2300 - Student Help, Hourly and Overtime	24,056	5,262	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<u>418,895</u>	<u>293,071</u>	<u>564,183</u>
<b>STAFF BENEFITS</b>				
	3200 - Public Employees' Retirement	93,843	75,886	151,358
	3300 - Social Security - OASDI/Medicare	30,688	21,682	43,680
	3400 - Health and Welfare - Medical	85,111	57,165	79,651
	3500 - Unemployment Insurance	2,024	144	1,178
	3600 - Workers' Compensation Insurance	9,087	6,812	11,684
	3700 - Cash in Lieu of Insurance	168	168	-
	3900 - STRS On Behalf Payments	3,404	2,051	4,743
	<b>STAFF BENEFITS TOTAL</b>	<u>224,325</u>	<u>163,908</u>	<u>292,294</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
	4500 - Non-Instructional Supplies	-	4,719	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>-</u>	<u>4,719</u>	<u>-</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
	5100 - Contract for Personal Services	4,063,657	467,921	573,106
	5400 - Insurance	240,864	525,436	508,030
	5400 - Utilities And Housekeeping Services	-	2,912	-
	5600 - Rents / Leases And Repairs	-	959,316	7,441
	5700 - Legal, Elections, and Audit Expense	4,862	114,866	25,000
	5800 - Other Services, Postage, Advertising	454,147	(327,664)	962
	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>4,763,531</u>	<u>1,742,787</u>	<u>1,114,539</u>
<b>CAPITAL OUTLAY</b>				
	6100 - Site Improvements	835,217	8,129,647	7,628,923
	6200 - Buildings	15,838,610	15,932,471	6,006,844
	6400 - Equipment	3,004,922	5,749,051	1,055,859
	<b>CAPITAL OUTLAY TOTAL</b>	<u>19,678,749</u>	<u>29,811,168</u>	<u>14,691,626</u>
<b>OTHER OUTGO</b>				
	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>25,085,500</u>	<u>32,015,652</u>	<u>16,662,642</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>(23,554,395)</u>	<u>(29,294,668)</u>	<u>(14,362,642)</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>61,547,382</u>	<u>31,493,906</u>	<u>17,131,264</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>61,547,382</u>	<u>31,493,906</u>	<u>17,131,264</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
SAFETY TRAINING CENTER - FUND 49**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
<b>Beginning Balance</b>		<b>9,492,094</b>	<b>9,550,813</b>	<b>11,043,585</b>
<b><u>REVENUE</u></b>				
<b><u>STATE REVENUE</u></b>				
8608	One Time Appropriation	-	-	-
	<b>STATE REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>LOCAL REVENUE</u></b>				
8860	Interest And Investment Income	181,679	502,403	380,000
	<b>LOCAL REVENUE TOTAL</b>	<b>181,679</b>	<b>502,403</b>	<b>380,000</b>
<b>TOTAL REVENUES</b>		<b>181,679</b>	<b>502,403</b>	<b>380,000</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>				
	5100 - Contract for Personal Services	20,676	(96,123)	-
	5700 - Legal, Elections, and Audit Expense	12,414	(63,851)	-
	5800 - Other Services, Postage, Advertising	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>33,090</b>	<b>(159,975)</b>	<b>-</b>
<b><u>CAPITAL OUTLAY</u></b>				
	6200 - Buildings	89,869	(830,394)	2,850,000
	<b>CAPITAL OUTLAY TOTAL</b>	<b>89,869</b>	<b>(830,394)</b>	<b>2,850,000</b>
<b>TOTAL EXPENDITURES</b>		<b>122,959</b>	<b>(990,369)</b>	<b>2,850,000</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>58,719</b>	<b>1,492,772</b>	<b>(2,470,000)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>9,550,813</b>	<b>11,043,585</b>	<b>8,573,585</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>9,550,813</b>	<b>11,043,585</b>	<b>8,573,585</b>

**Notes:**

*(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.*

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
BOOK STORE FUND - FUND 51**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	4,077,695	6,347,439	5,895,666
9795	Adjustments to Beginning Fund Balance	-	(217,264)	
	Adjusted Beginning Fund Balance	<u>4,077,695</u>	<u>6,130,175</u>	<u>5,895,666</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Sales	1,820,773	2,307,532	2,348,500
8860	Interest And Investment Income	94,214	300,057	240,000
8800	Other Local Income	-	15,438	-
	<b>LOCAL REVENUE TOTAL</b>	<u>1,914,987</u>	<u>2,623,027</u>	<u>2,588,500</u>
<b>CONTRIBUTIONS</b>				
8980	Contr. from Other Funds	-	-	-
8983	Contr. from Fd 12	2,636,455	217,946	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>2,636,455</u>	<u>217,946</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>4,551,442</u>	<u>2,840,973</u>	<u>2,588,500</u>
<b>EXPENDITURES</b>				
<b>PURCHASES, EXPEDITURES/APPROPRIATIONS</b>				
	Purchases	1,337,459	1,804,429	1,804,429
	Freight In	53,033	50,760	50,760
	Freight Out	21,073	23,378	23,378
	<b>PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL</b>	<u>1,411,565</u>	<u>1,878,567</u>	<u>1,878,567</u>
<b>SALARIES &amp; BENEFITS</b>				
	Payroll	545,212	694,631	616,728
	Fringe Benefits	217,112	262,338	334,828
	<b>SALARIES &amp; BENEFITS TOTAL</b>	<u>762,324</u>	<u>956,970</u>	<u>951,556</u>
<b>OPERATING EXPENSES</b>				
	VISA / MasterCard	50,434	79,887	75,000
	Other	57,375	116,923	50,000
	<b>OPERATING EXPENSES TOTAL</b>	<u>107,809</u>	<u>196,810</u>	<u>125,000</u>
<b>NON-OPERATING EXPENSES</b>				
	Auxiliary Services Support	-	-	-
	New Equipment	-	42,523	-
	Security	-	612	612
	Other (Clear Prior Years Payroll Liability)	-	-	-
	<b>NON-OPERATING EXPENSES TOTAL</b>	<u>-</u>	<u>43,135</u>	<u>612</u>
<b>TOTAL EXPENDITURES</b>		<u>2,281,698</u>	<u>3,075,482</u>	<u>2,955,735</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>2,269,744</u>	<u>(234,509)</u>	<u>(367,235)</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>6,347,439</u>	<u>5,895,666</u>	<u>5,528,431</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>6,347,439</u>	<u>5,895,666</u>	<u>5,528,431</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
WORKERS COMP FUND - FUND 61**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	835,560	1,266,567	1,958,324
9795	Adjustments to Beginning Fund Balance	-	170,451	
	Adjusted Beginning Fund Balance	<u>835,560</u>	<u>1,437,018</u>	<u>1,958,324</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8860	Interest Income	-	11,320	16,000
8890	Other Local Income	2,511,707	2,690,112	2,690,111
	LOCAL REVENUE TOTAL	<u>2,511,707</u>	<u>2,701,432</u>	<u>2,706,111</u>
<b>CONTRIBUTIONS</b>				
8980	Contr. from FD12	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>2,511,707</u>	<u>2,701,432</u>	<u>2,706,111</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
21	2100 - Full Time	75,679	81,779	83,499
23	2100 -SW, TNC, Hourly	-	-	-
	CLASSIFIED SALARIES TOTAL	<u>-</u>	<u>81,779</u>	<u>-</u>
<b>STAFF BENEFITS</b>				
32	3200 - Public Employees' Retirement	19,200	21,819	23,213
33	3300 - Social Security - OASDI/Medicare	5,797	6,258	6,390
34	3400 - Health and Welfare - Medical	9,249	10,360	10,714
35	3500 - Unemployment Insurance	335	41	42
36	3600 - Workers' Compensation Insurance	1,700	1,898	1,754
37	3700 - Cash in Lieu of Insurance	210	210	-
39	3900 - STRS On Behalf Payments	605	654	669
	STAFF BENEFITS TOTAL	<u>37,096</u>	<u>41,240</u>	<u>42,782</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
54	5400 - Insurance	2,043,604	2,056,745	2,593,203
56	5600 - Lease-Copiers	-	-	-
58	5800 - Other Services, Postage, Advertising	-	361	50,000
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>2,043,604</u>	<u>2,057,106</u>	<u>2,643,203</u>
<b>OTHER OUTGO</b>				
73	7300 - Interfund Transfer Out	-	-	-
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>2,080,700</u>	<u>2,180,126</u>	<u>2,685,985</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>431,007</u>	<u>521,306</u>	<u>20,126</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>1,266,567</u>	<u>1,958,324</u>	<u>1,978,450</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>1,266,567</u>	<u>1,958,324</u>	<u>1,978,450</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	736,496	1,461,828	1,591,950
9795	Adjustments to Beginning Fund Balance	-	697	-
	Adjusted Beginning Fund Balance	736,496	1,462,525	1,591,950
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	-	-	-
8860	Interest Income	18,663	41,676	13,500
8890	Other Local Income	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<b>18,663</b>	<b>41,676</b>	<b>13,500</b>
<b>CONTRIBUTIONS</b>				
8980	Contr. from FD11	2,071,771	1,778,949	2,000,000
	<b>CONTRIBUTIONS TOTAL</b>	<b>2,071,771</b>	<b>1,778,949</b>	<b>2,000,000</b>
<b>TOTAL REVENUES</b>		<b>2,090,434</b>	<b>1,820,625</b>	<b>2,013,500</b>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
23	2300 - Student Help, Hourly and Overtime	-	6,292	-
26	2300 - Student Help, Hourly and Overtime	-	-	-
29	2300 - Student Help, Hourly and Overtime	-	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>-</b>	<b>6,292</b>	<b>-</b>
<b>STAFF BENEFITS</b>				
33	3300 - Social Security - OASDI/Medicare	-	349	-
35	3500 - Unemployment Insurance	-	2	-
36	3600 - Workers' Compensation Insurance	-	146	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	-	50	-
	<b>STAFF BENEFITS TOTAL</b>	<b>-</b>	<b>548</b>	<b>-</b>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	8,972	50,534	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>8,972</b>	<b>50,534</b>	<b>-</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
54	5400 - Insurance	1,199,103	1,604,010	1,588,996
57	5700 - Legal, Elections, and Audit Expense	112,265	-	-
58	5800 - Othr Services & Expenses	560	22,541	37,000
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>1,311,928</b>	<b>1,626,551</b>	<b>1,625,996</b>
<b>CAPITAL OUTLAY</b>				
64	6400 - Equipment	44,201	7,275	55,000
	<b>CAPITAL OUTLAY TOTAL</b>	<b>44,201</b>	<b>7,275</b>	<b>55,000</b>
<b>OTHER OUTGO</b>				
73	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,365,102</b>	<b>1,691,200</b>	<b>1,680,996</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>725,332</b>	<b>129,425</b>	<b>332,504</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>1,461,828</b>	<b>1,591,950</b>	<b>1,924,454</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>1,461,828</b>	<b>1,591,950</b>	<b>1,924,454</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	388,189	172,521	(29,787)
9795	Adjustments to Beginning Fund Balance	-	(202,308)	29,787
	Adjusted Beginning Fund Balance	<u>388,189</u>	<u>(29,787)</u>	<u>-</u>
<b><u>REVENUE</u></b>				
<b><u>FEDERAL REVENUE</u></b>				
8199	Federal Grant Income	-	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>STATE REVENUE</u></b>				
8692	STRS On-Behalf payments revenue	-	-	-
	<b>STATE REVENUE TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>LOCAL REVENUE</u></b>				
8800	Other Local Income	633,572	638,975	798,000
8860	Interest Income	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<u>633,572</u>	<u>638,975</u>	<u>798,000</u>
<b><u>CONTRIBUTIONS</u></b>				
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u><b>633,572</b></u>	<u><b>638,975</b></u>	<u><b>798,000</b></u>
<b><u>EXPENDITURES</u></b>				
<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>				
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>				
54	5400 - Insurance	-	-	-
55	5500 - Other Operating Expenses	849,240	638,975	798,000
57	5700 - Legal Fees	-	-	-
58	5800 - Other Services and Expenses	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>849,240</u>	<u>638,975</u>	<u>798,000</u>
<b><u>CAPITAL OUTLAY</u></b>				
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
	<b>CAPITAL OUTLAY TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER OUTGO</u></b>				
73	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u><b>849,240</b></u>	<u><b>638,975</b></u>	<u><b>798,000</b></u>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(215,668)</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>172,521</u>	<u>(29,787)</u>	<u>-</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u><b>172,521</b></u>	<u><b>(29,787)</b></u>	<u><b>-</b></u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	29,228,507	31,011,465	34,074,564
9795	Adjustments to Beginning Fund Balance			
	Adjusted Beginning Fund Balance	29,228,507	31,011,465	34,074,564
<b><u>REVENUE</u></b>				
<b><u>LOCAL REVENUE</u></b>				
8800	Other Local Income	1,050,816		2,235,122
8860	Interest Income	94,314	251,857	200,000
8890	Other Local Income	-	2,960,723	1,500,000
	<b>LOCAL REVENUE TOTAL</b>	<b>1,145,130</b>	<b>3,212,581</b>	<b>3,935,122</b>
<b>TOTAL REVENUES</b>		<b>1,145,130</b>	<b>3,212,581</b>	<b>3,935,122</b>
<b><u>EXPENDITURES</u></b>				
<b><u>CLASSIFIED SALARIES</u></b>				
	<b>CLASSIFIED SALARIES TOTAL</b>	-	-	-
<b><u>STAFF BENEFITS</u></b>				
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - Other Costs	-	-	-
	<b>STAFF BENEFITS TOTAL</b>	-	-	-
<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>				
58	5800 - Other Services, Postage, Advertising	(637,828)	149,481	165,000
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>(637,828)</b>	<b>149,481</b>	<b>165,000</b>
<b>TOTAL EXPENDITURES</b>		<b>(637,828)</b>	<b>149,481</b>	<b>165,000</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>1,782,958</b>	<b>3,063,099</b>	<b>3,770,122</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>31,011,465</b>	<b>34,074,564</b>	<b>37,844,686</b>
<b>UNCOMMITTED FUND BALANCE</b>		-	-	-
<b>TOTAL ENDING BALANCE</b>		<b>31,011,465</b>	<b>34,074,564</b>	<b>37,844,686</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
ASSOCIATED STUDENT BODY FUND - FUND 71**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	1,221,338	1,111,552	1,376,745
9795	Adjustments to Beginning Fund Balance	-	19,202	-
	Adjusted Beginning Fund Balance	<u>1,221,338</u>	<u>1,130,754</u>	<u>1,376,745</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	362,017	542,631	450,000
8846	Fundraising-Other	-	-	-
8860	Interest Income	19,431	51,416	-
8893	Miscellaneous Revenue	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<u>381,448</u>	<u>594,047</u>	<u>450,000</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>381,448</u>	<u>594,047</u>	<u>450,000</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
21	2100 - Full Time	72,595	49,077	53,500
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	-	884	7,000
	<b>CLASSIFIED SALARIES TOTAL</b>	<u>72,595</u>	<u>49,961</u>	<u>60,500</u>
<b>STAFF BENEFITS</b>				
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	15,134	13,062	14,500
33	3300 - Social Security - OASDI/Medicare	5,596	3,780	4,300
34	3400 - Health and Welfare - Medical	98	5,373	10,250
35	3500 - Unemployment Insurance	328	25	34
36	3600 - Workers' Compensation Insurance	1,631	1,160	1,360
37	3700 - Cash in Lieu of Insurance	420	336	450
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	581	400	606
	<b>STAFF BENEFITS TOTAL</b>	<u>23,788</u>	<u>24,135</u>	<u>31,500</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	332,097	227,930	172,348
46	4600 - Gasoline	-	-	-
47	4700 - Food/Food Supplies	-	-	107,021
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>332,097</u>	<u>227,930</u>	<u>279,369</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	33,755	9,101	26,431
53	5300 - Benefits	-	-	-
56	5600 - Contracts, Rentals, and Repairs	8,720	6,011	10,000
57	5700 - Student Financial Aid	-	-	-
58	5800 - Other Services, Postage, Advertising	11,328	2,461	7,200
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>53,803</u>	<u>17,573</u>	<u>43,631</u>
<b>CAPITAL OUTLAY</b>				
64	6400 - Equipment	-	-	20,000
	<b>CAPITAL OUTLAY TOTAL</b>	<u>-</u>	<u>-</u>	<u>20,000</u>
<b>OTHER OUTGO</b>				
73	7300 - Interfund Transfer	8,951	28,455	15,000
	<b>OTHER OUTGO TOTAL</b>	<u>8,951</u>	<u>28,455</u>	<u>15,000</u>
<b>TOTAL EXPENDITURES</b>		<u>491,235</u>	<u>348,055</u>	<u>450,000</u>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(109,786)</b>	<b>245,991</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>1,111,552</u>	<u>1,376,745</u>	<u>1,376,745</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>1,111,552</u>	<u>1,376,745</u>	<u>1,376,745</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
STUDENT REPRESENTATION FEES FUND - FUND 72**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	199,189	188,631	282,030
9795	Adjustments to Beginning Fund Balance	-	15,600	
	Adjusted Beginning Fund Balance	<u>199,189</u>	<u>204,231</u>	<u>282,030</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	63,610	106,515	90,700
8860	Interest Income	-	21,377	-
	LOCAL REVENUE TOTAL	<u>63,610</u>	<u>127,892</u>	<u>90,700</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>63,610</u>	<u>127,892</u>	<u>90,700</u>
<b>EXPENDITURES</b>				
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	-	1,049	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>-</u>	<u>1,049</u>	<u>-</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	23,025	13,140	18,000
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Advocacy Activities-ASO Rep	5,400	4,098	6,000
58	5800 - Other Services, Postage, Advertising	45,744	31,805	35,000
64	6400 - Equipment (Capitalized)	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>74,169</u>	<u>49,043</u>	<u>59,000</u>
<b>OTHER OUTGO</b>				
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	31,700
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>31,700</u>
<b>TOTAL EXPENDITURES</b>		<u>74,169</u>	<u>50,092</u>	<u>90,700</u>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(10,558)</b>	<b>77,800</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>188,631</u>	<u>282,030</u>	<u>282,030</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>188,631</u>	<u>282,030</u>	<u>282,030</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
STUDENT FINANCIAL AID FUND - FUND 74**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	2,504,418	2,915,192	6,724,121
9795	Adjustments to Beginning Fund Balance	-	(2,981,190)	-
	Adjusted Beginning Fund Balance	<u>2,504,418</u>	<u>(65,998)</u>	<u>6,724,121</u>
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8140	TANF / Temp Asst for Needy Fam	-	-	-
8150	Student Financial Aid	33,852,785	31,573,082	30,260,000
8190	Other Federal Revenues	-	-	-
8195	SFA Federal Revenue Holding	-	14,044	-
	<b>FEDERAL REVENUE TOTAL</b>	<u>33,852,785</u>	<u>31,587,126</u>	<u>30,260,000</u>
<b>LOCAL REVENUE</b>				
8860	Local Revenue	-	-	-
8860	Interest And Investment Income	162,576	396,681	235,000
	<b>LOCAL REVENUE TOTAL</b>	<u>162,576</u>	<u>396,681</u>	<u>235,000</u>
<b>STATE REVENUE</b>				
8600	State Grant Income	-	-	-
8620	Categorical Apportionments	7,183,125	6,463,017	9,992,107
8650	Reimbursed Categorical Program	2,965,589	13,639,085	(3,915,000)
8663	Sallie Mae-Private Stdnt Loans	24,023	3,400	3,400
	<b>STATE REVENUE TOTAL</b>	<u>10,172,737</u>	<u>20,105,502</u>	<u>6,080,507</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from General Fund	-	-	200,000
8983	Contribution from Restricted General Fund	1,883,973	2,350,110	1,675,641
	<b>CONTRIBUTIONS TOTAL</b>	<u>1,883,973</u>	<u>2,350,110</u>	<u>1,875,641</u>
<b>TOTAL REVENUES</b>		<u>46,072,070</u>	<u>54,439,419</u>	<u>38,451,148</u>
<b>EXPENDITURES</b>				
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	-	-	-
53	5300 - Dues and Memberships	-	-	-
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	6,683	-	-
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	-	17,322	-
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>6,683</u>	<u>17,322</u>	<u>-</u>
<b>CAPITAL OUTLAY</b>				
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
	<b>CAPITAL OUTLAY TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER OUTGO</b>				
75	7500 - Scholarships	45,471,478	47,391,230	38,412,518
76	7600 - Other Payments to/for Students	183,136	240,748	250,000
	<b>OTHER OUTGO TOTAL</b>	<u>45,654,614</u>	<u>47,631,978</u>	<u>38,662,518</u>
<b>TOTAL EXPENDITURES</b>		<u>45,661,297</u>	<u>47,649,301</u>	<u>38,662,518</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>410,774</u>	<u>6,790,119</u>	<u>(211,370)</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>2,915,192</u>	<u>6,724,121</u>	<u>6,512,751</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>2,915,192</u>	<u>6,724,121</u>	<u>6,512,751</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Balance	844,865	1,224,987	1,467,980
9795	Adjustments to Beginning Fund Balance	-	21,494	-
	Adjusted Beginning Fund Balance	<u>844,865</u>	<u>1,246,481</u>	<u>1,467,980</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	87,887	116,019	74,700
8841	Food Service Commission	-	-	-
8860	Interest Income	16,662	60,101	49,000
8893	Miscellaneous Revenue	364,779	157,682	119,260
	<b>LOCAL REVENUE TOTAL</b>	<u>469,328</u>	<u>333,802</u>	<u>242,960</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund			
8994	Contribution from Fund 81	166,059	78,814	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>166,059</u>	<u>78,814</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>635,387</u>	<u>412,616</u>	<u>242,960</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
23	2300 - Student Help, Hourly and Overtime	60,768	83,107	-
29	2300 - Student Help, Hourly and Overtime	851	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<u>61,619</u>	<u>83,107</u>	<u>-</u>
<b>STAFF BENEFITS</b>				
32	3200 - Public Employees' Retirement	882	1,576	-
33	3300 - Social Security - OASDI/Medicare	4,582	5,802	-
34	3400 - Health and Welfare - Medical	-	-	-
35	3500 - Unemployment Insurance	249	38	-
36	3600 - Workers' Compensation Insurance	1,380	1,929	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	484	665	-
	<b>STAFF BENEFITS TOTAL</b>	<u>7,577</u>	<u>10,008</u>	<u>-</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
43	4300 - Instructional Supplies	-	4,598	119,260
45	4500 - Non-Instructional Supplies	67,520	21,820	74,700
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>67,520</u>	<u>26,418</u>	<u>193,960</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
51	5100 - Contract for Personal Services	-	40,235	-
52	5200 - Travel, Conference and Training	-	8,426	-
56	5600 - Contracts, Rentals, and Repairs	10,355	1,500	-
58	5800 - Other Services, Postage, Advertising	11,348	18,114	-
59	5900 - Miscellaneous	-	3,309	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>21,703</u>	<u>71,584</u>	<u>-</u>
<b>CAPITAL OUTLAY</b>				
64	6400 - Equipment	(27,946.33)	-	-
	<b>CAPITAL OUTLAY TOTAL</b>	<u>(27,946.33)</u>	<u>-</u>	<u>-</u>
<b>OTHER OUTGO</b>				
73	7300 - Contribution to Other Funds	124,792	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<u>124,792</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>255,265</u>	<u>191,117</u>	<u>193,960</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>380,122</u>	<u>221,499</u>	<u>49,000</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>1,224,987</u>	<u>1,467,980</u>	<u>1,516,980</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>1,224,987</u>	<u>1,467,980</u>	<u>1,516,980</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
STUDENT ORGANIZATIONS FUND - FUND 81**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Fund Balance	72,154	71,051	102,662
9795	Adjustment to Beginning Fund Balance	-	87,041	-
	Beginning Balance	<u>72,154</u>	<u>158,092</u>	<u>102,662</u>
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	36,683	10,312	-
8860	Interest Income	3,119	6,728	6,000
	<b>LOCAL REVENUE TOTAL</b>	<u>39,802</u>	<u>17,040</u>	<u>6,000</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund	-	-	-
8989	Contribution from Fund 71	8,951	28,455	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>8,951</u>	<u>28,455</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>48,753</u>	<u>45,495</u>	<u>6,000</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
21	2100 - Full Time	-	-	-
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	974	330	-
26	2300 - Student Help, Hourly and Overtime	126	-	-
29	2300 - Student Help, Hourly and Overtime	-	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<u>1,100</u>	<u>330</u>	<u>-</u>
<b>STAFF BENEFITS</b>				
30	3000 - Employee Benefits	-	-	-
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	28	-	-
33	3300 - Social Security - OASDI/Medicare	68	25	-
34	3400 - Health and Welfare - Medical	-	-	-
35	3500 - Unemployment Insurance	2	-	-
36	3600 - Workers' Compensation Insurance	25	8	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	9	3	-
	<b>STAFF BENEFITS TOTAL</b>	<u>131</u>	<u>36</u>	<u>-</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
45	4500 - Non-Instructional Supplies	48,624	21,746	92,918
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>48,624</u>	<u>21,746</u>	<u>92,918</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
56	5600 - Contracts, Rentals, and Repairs	-	-	-
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CAPITAL OUTLAY</b>				
64	6400 - Equipment	-	-	-
	<b>CAPITAL OUTLAY TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER OUTGO</b>				
73	7300 - Contribution to Other Funds	-	78,814	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<u>-</u>	<u>78,814</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>49,856</u>	<u>100,925</u>	<u>92,918</u>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(1,103)</b>	<b>(55,431)</b>	<b>(86,918)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>71,051</u>	<u>102,662</u>	<u>15,744</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>71,051</u>	<u>102,662</u>	<u>15,744</u>

**Notes:**

<sup>(1)</sup> - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2024-2025 FINAL BUDGET  
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82**

Account Number	Description	2022-23 Actuals	2023-24 Unaudited Actuals	2024-25 Proposed Final Budget
9791	Beginning Fund Balance	495,942	341,522	377,988
9795	Adjustment to Beginning Fund Balance		23,674	-
	Adjusted Beginning Balance	<u>495,942</u>	<u>365,196</u>	<u>377,988</u>
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8180	Federal Scholarship Funds	-	6,622	5,000
8199	Federal Grant Income	7,036	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<u>7,036</u>	<u>6,622</u>	<u>5,000</u>
<b>STATE REVENUE</b>				
8692	STRS On-Behalf payments revenue	-	-	-
	<b>STATE REVENUE TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LOCAL REVENUE</b>				
8800	Other Local Income	-	-	4,000
8860	Interest Income	9,631	19,358	14,000
	<b>LOCAL REVENUE TOTAL</b>	<u>9,631</u>	<u>19,358</u>	<u>18,000</u>
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>		<u>16,667</u>	<u>25,980</u>	<u>23,000</u>
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
23	2300 - Student Help, Hourly and Overtime	-	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>STAFF BENEFITS</b>				
33	3300 - Social Security - OASDI/Medicare	-	-	-
35	3500 - Unemployment Insurance	-	-	-
36	3600 - Workers' Compensation Insurance	-	-	-
39	3900 - STRS On Behalf Payments	-	-	-
	<b>STAFF BENEFITS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
45	4500 - Non-Instructional Supplies	938	385	38,805
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<u>938</u>	<u>385</u>	<u>38,805</u>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
50	5080 - Federal Scholarship Awards	4,090	4,561	5,000
50	5000 - Other Operating Expenses & Services	-	-	-
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<u>4,090</u>	<u>4,561</u>	<u>5,000</u>
<b>OTHER OUTGO</b>				
73	7300 - Contribution to Other Funds	166,059	8,242	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<u>166,059</u>	<u>8,242</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u>171,087</u>	<u>13,188</u>	<u>43,805</u>
<b>NET CHANGE TO FUND BALANCE</b>		<u>(154,420)</u>	<u>12,792</u>	<u>(20,805)</u>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<u>341,522</u>	<u>377,988</u>	<u>357,183</u>
<b>UNCOMMITTED FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ENDING BALANCE</b>		<u>341,522</u>	<u>377,988</u>	<u>357,183</u>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

## APPROPRIATIONS LIMITATION

Article XIII B of the State Constitution as approved by the voters in November 1979 requires the establishment of an Appropriation Limit on "Proceeds of Taxes" revenues for public agencies including school districts and community colleges, beginning with the 1980-81 fiscal year. Government Code 7910 places the responsibility for computing and adopting appropriations limits with the individual district.

G. C. 7910 (Chapter 1205, Statutes of 1980)

"Each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to the meeting documentation used in the determination of the appropriations limit and other necessary determinations shall be available to the public. The determinations made pursuant to this section are legislative acts..."

Based on historical data from 1978-79, adjusted by an inflation factor provided by the State, the El Camino Community College District adopted an Appropriations Limit for 1980-81 in the amount of \$36,674,634. Annually the District adjusts the approved limit by the change in the Consumer Price Index and by changes in the District's student population.

Once the Appropriations Limit has been adopted, the District must compare its appropriations which are subject to limitation to the established limit. Appropriations Subject to Limitations are those monies which are proceeds of taxes. These monies include tax receipts which are part of the beginning balance of the General Fund, State Apportionment income, tax receipts (state and local), receipts from the State Board Financial Assistance Program, and interest that has been generated on these monies.

If Proceeds of Taxes subject to the Appropriations Limit will exceed the limit, disposition of excess revenues must be determined. The following options are available.

- a. Increase Appropriations Limit by adding excess revenues to the State limit, pursuant to Government Code Section 7902.1. The Department of Finance must be notified within 45 days if this option is chosen.
- b. Return excess revenues in the following years in accordance with Government Code Section 7911.
- c. Declare an emergency to exceed the current limit to cover the excess revenues. If this option is taken, districts must make one-time reductions in one or more of the following 3 years' Appropriations Limit by the amount of the excess revenues.
- d. Appropriate or re-appropriate excess revenues to expenditures exempt from the Appropriations Limit. These exempt expenditures are debt service, unfunded court and federal mandates, mandates effective in 1978-79 whose cost increases have been greater than inflation and ADA adjustments used in computing the Appropriations Limit, and mandates effective since June 30, 1979.

## APPROPRIATIONS LIMITATION (continued)

The following information indicates El Camino College's adopted Appropriations Limit and those Appropriations Subject to Limitation (Proceeds of Taxes) from the 1997-98 fiscal year to the current budget year.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354
2008-09	\$118,431,005	\$ 90,984,779
2009-10	\$133,481,137	\$ 86,412,986
2010-11	\$130,344,538	\$ 88,418,467
2011-12	\$126,487,253	\$ 83,508,386
2012-13	\$123,892,371	\$ 82,583,171
2013-14	\$128,334,220	\$ 86,063,176
2014-15	\$130,228,519	\$ 87,996,417
2015-16	\$140,273,370	\$ 94,387,564
2016-17	\$150,703,049	\$101,837,703
2017-18	\$143,106,563	\$103,396,407
2018-19	\$153,002,197	\$110,319,750
2019-20	\$152,552,960	\$107,070,804
2020-21	\$159,841,442	\$ 98,207,260
2021-22	\$133,939,433	\$117,432,388
2022-23	\$116,558,211	\$125,125,739
2023-24	\$147,957,393	\$146,363,554
2024-25	\$160,397,641	\$147,201,245

### DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year	District's Assessed Value	
1998-99	\$	41,547,560,653
1999-00	\$	44,892,358,442
2000-01	\$	48,527,922,104
2001-02	\$	51,402,197,188
2002-03	\$	54,202,936,075
2003-04	\$	57,615,538,719
2004-05	\$	62,478,430,170
2005-06	\$	68,413,330,820
2006-07	\$	74,232,431,439
2007-08	\$	75,338,601,314
2008-09	\$	80,188,274,640
2009-10	\$	78,971,635,409
2010-11	\$	78,650,359,349
2011-12	\$	79,567,485,800
2012-13	\$	81,345,190,997
2013-14	\$	85,591,545,610
2014-15	\$	88,730,638,166
2015-16	\$	93,505,304,298
2016-17	\$	97,932,349,284
2017-18 *	\$	104,654,417,113
2018-19 *	\$	111,035,258,051
2019-20 *	\$	119,378,998,673
2020-21 *	\$	127,001,474,079
2021-22 *	\$	131,132,523,739
2022-23 *	\$	139,366,017,864
2023-24	\$	147,964,914,153
2024-25	\$	158,054,162,126

### TAX REVENUE ANTICIPATION NOTES ISSUED

Fiscal Year	Amount	Interest Rate	Issue Date
1997-98	13,000,000	4.00%	7/1/1999
1998-99	13,105,000	3.74%	7/1/1998
1999-00	13,000,000	4.00%	7/1/1999
2000-01	5,000,000	5.00%	7/5/2000
2001-02	3,695,000	4.25%	7/3/2001
2002-03	8,295,000	3.00%	7/1/2002
2003-04	N/A	N/A	N/A
2004-05	4,155,000	2.25%	7/1/2004
2005-09	N/A	N/A	N/A
2009-10	14,775,000	1.25%	7/1/2009
2010-11	8,850,000	2.00%	7/1/2010
2011-12	17,000,000	2.00%	7/1/2011
2011-12	10,000,000	2.00%	3/1/2012
2012-13	10,000,000	2.00%	7/1/2012
2012-13	17,000,000	2.00%	12/1/2012
2013-19	N/A	N/A	N/A
2020-21	N/A	N/A	N/A
2021-22	N/A	N/A	N/A
2022-23	N/A	N/A	N/A
2023-24	N/A	N/A	N/A
2024-25	Not Anticipated		

## **Budget Development Criteria**

The 2023-24 budget reflects the continuing goals identified by El Camino College.

Costs for operational necessities such as utilities, insurance, regular payroll (including step and column advancement and other negotiable items) are budgeted and funded prior to identifying moneys for priorities developed through the annual planning process.

Requests are based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget. An enhancement is an increase to the baseline budget and continues into future years. Priorities may also be accomplished by redirecting existing funds.

Budget augmentations are funded using one or more of the following guidelines:

1. Maintaining current level of revenue produced for the District, I.E., achieving FTES target, outreach activities, grant development.
2. Directly impacting institutional effectiveness outcomes.
3. Maintaining the integrity of a program.
4. Fulfilling legal mandate requirements.
5. Recognizing all District employees as valued professionals.

## Planning and Budgeting Committee

The Planning and Budgeting Committee (PBC) serves as the consultation committee for campus-wide planning and budgeting. The PBC assures that the College's planning and budgeting are integrated and evaluated while driven by the mission and strategic initiatives set forth in the Strategic Plan. The PBC makes recommendations to the President on all planning and budgeting issues and reports committee activities to campus constituencies.

### Responsibilities

#### General

- Annually discuss, develop and review the purpose, goals, responsibilities, and membership of the committee.

#### Planning

- Annually review and discuss the current Strategic Plan and Comprehensive Master Plan, and monitor their implementation.
- Review and discuss prioritized college plan requests for funding, and other aspects of annual planning, ensuring that requests for funding are linked with program review, master planning or other planning processes.
- Participate in the development and review of the five-year cycle of Strategic and Master planning.
- Participate, review and make recommendations on the College Strategic Initiatives.

#### Budgeting

- Review and discuss annual Preliminary, Tentative and Final Budget proposals and assumptions, ensuring they support the College's mission and Strategic Initiatives.
- Review and discuss College revenues and expenditures.
- Review and discuss long-range financial forecasting.

#### Communication

- Provide recommendations to the Superintendent/President regarding College planning and budgeting activities.
- Regularly inform the College community of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the College community.
- Inform the College community of committee goals and responsibilities.

## Strategic Initiatives

### El Camino College Strategic Plan 2023-24

The 2023-24 budget reflects the mission and strategic initiatives identified by El Camino College.

#### **College Mission Statement:**

El Camino College makes a positive difference in people's lives. We provide innovative and excellent comprehensive educational programs and services that promote student learning, equity, and success in collaboration with our diverse communities.

#### **Strategic Initiatives**

In order to fulfill the mission and make progress towards the vision, El Camino College will focus on the following strategic initiatives. Strategic Initiatives represent the areas of focused improvement.

##### **A. Student Learning**

Support student learning using a variety of effective instructional methods, educational technologies, and college resources.

##### **B. Student Success & Support**

Strengthen the quality of educational and support services to close equity gaps and empower student learning, success and self-advocacy.

##### **C. Collaboration**

Advance an effective process of collaboration and collegial consultation conducted with integrity and respect to inform and strengthen decision-making.

##### **D. Community Responsiveness**

Support transfer and workforce preparedness, as well as community well-being, through the development of strategic partnerships with schools, colleges, universities, businesses, and community-based organizations.

##### **E. Institutional Effectiveness**

Strengthen processes, programs, and services through the effective and efficient use of assessment, program review, planning, and resource allocation.

##### **F. Modernization**

Enhance infrastructure, services, and resources related to facilities and technologies to maintain a highly flexible learning and working environment.



## BASE REVENUE

### Prior Revenue Calculation Methods and Legislation History

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 73 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is derived from three sources:

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

The amount of enrollment fees and property taxes estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees or property taxes received are higher than originally estimated, the State reduces that district's apportionment correspondingly thereby maintaining the total apportionment at the calculated level. If enrollment fees and property tax revenues fall below estimates, there is no guarantee that the district's total apportionment will be returned to the original level via additional State apportionment funding.

Legislation was introduced in 2006 (SB 361) that changed the funding model for community college districts beginning with the 2006-07 fiscal year. With this model, the total allocation to each district is calculated on the basis of three factors:

- Foundation Revenues
- Credit FTES Revenues
- Non-Credit FTES Revenues

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2017-18 base funding rates were \$5,072 for Credit FTES and \$3,050 for Non-credit FTES. The 2017-18 COLA for budget purposes was 2.71%. The current year's COLA (2021-22) is 5.07%.

The District's base revenue for 2017-18 was calculated by the State at the 2016-17 level. The State's Base Revenue for 2017-18 was computed based on 17,898 credit FTES and 30 non-credit FTES. The District had a goal of 17,928 funded FTES for 2017-18. The 2017-18 base credit FTES revenue was computed by multiplying the District's estimated funded base FTES of 17,898 by the 2017-18 funding rate of \$5,072. The final 2021-22 Base funding rate is \$4,212, representing a 5.07% increase from the prior year. Table below presents all of the rate changes to the SCFF over the last two (2) fiscal years.

**Final 2024-25 Student Centered Funding Formula Rates**

Allocations	2023-24 SCFF Rates	2024-25 SCFF Rates	Change from 2023-24	Percent Change <sup>1</sup>
Base Credit	\$5,328	\$5,294	\$56	1.07%
Supplemental Point Value	\$1,239	\$1,252	\$13	1.07%
Student Success Main Point Value	\$730	\$738	\$8	1.07%
Student Success Equity Point Value	\$184	\$186	\$2	1.07%
Incarcerated Credit	\$7,346	\$7,425	\$79	1.07%
Special Admit Credit	\$7,346	\$7,425	\$79	1.07%
CDCP	\$7,346	\$7,425	\$79	1.07%
Non-Credit	\$4,417	\$4,465	\$48	1.07%

*1 While the Final Adopted Budget indicates the 2024-25 COLA will be 1.07%, the State has applied a 2.41% deficit factor to 2024-25 Revenues, equating to a revenue shortfall of \$ 5.2 M less than the General Apportionment Revenue estimated and presented in the 2024-25 Tentative Budget.*

**Student Centered Funding Formula 2024-25**

The Governor’s 2018-19 Adopted Budget established the Student-Centered Funding Formula (SCFF) replacing the FTES-based Method of Revenue Calculation for Community Colleges under the SB 361 model.

When first written into law, the SCFF was to be phased in over three years. It contains three components as follows:

**Base Allocation** – Represents approximately 70% of the formula and is calculated based on a credit FTES funding rate of \$5,238. It also uses a three-year rolling average of FTES plus the allocation for the number of colleges and centers operated by the district. Funded FTES increases annually by the percentage of State-approved growth. For fiscal year 2023-24, the growth factor is 0.5%.

**Supplemental Allocation** – Represents approximately 20% of the formula and is calculated on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those that are exempted from non-resident tuition (AB 540 students), paid at \$1,239 per point for each of the three metrics.

**Student Success Allocation** – Represents approximately 10% of the formula and is paid at \$730 per total points computed using the metrics below. Three (3) substantive changes were made to the student success allocation in 2020-21:

Factors are counted using a three-year average for the student success measure in the allocation. Therefore, for instance, 2024-25 data is calculated based on prior year (2023-24), prior prior year (2022-23), and prior prior prior year’s (2021-22) data. Furthermore, the SCFF only counts the *highest* of all awards i.e., associate degree for transfer (ADT), or associate degree, or baccalaureate degree, or credit certificate requiring 16 units or more. Finally, the definition of a successful transfer to a four-year college or university has been amended. Beginning in 2021-22, a student must have completed 12 or more units in the district, exited the California Community College system in the following year, and enrolled in a four-year institution in that same year in order for the District to receive apportionment.

<b>Metric</b>	<b>Points</b>	<b>Value/Point <sup>1,2</sup></b>
Highest of BA/BS, AA/AS, ADT, Credit Certificate	3	\$738
Completion of transfer-level math and English in 1 <sup>st</sup> year	2	\$738
Transfer to a 4-year college or university	1.5	\$738
Completion of 9 or more CTE units	1	\$738
Regional Living Wage within 1 year	1	\$738

<sup>1</sup> Additional \$186 per point is added for meeting Equity components.

<sup>2</sup> Rates are adjusted annually by COLA

An additional \$186 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$186 per total points computed in the above metrics at one and one-half times the point value above for students who receive a Pell grant.

**Hold Harmless** – The budget continues the implementation of the Student-Centered Funding Formula and provides a statutory COLA rate of 1.07%. The budget no longer extends the formula’s hold harmless (minimum revenue) provision. Beginning with this year (2024-25), districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions or deficits and will re-bench the revenues earned by the district in 2024-25 to serve as a minimum or “floor” below which revenues will not fall beginning in 2025-26. Beginning in 2025-26, if a district is in Hold Harmless, it will no longer receive subsequent COLA’s as a part of Hold Harmless protections. Revenues established for El Camino Community College District in 2024-25 will serve as the floor for subsequent years going forward.

**Noncredit FTES** – Both noncredit and career development college preparation (CDCP) FTES continue to be funded at existing levels and fall outside of the formula.

FTES earned through Dual Enrollment and FTES earned through courses offered to incarcerated students also continue funding at existing levels and fall outside the formula.

**Alignment with System Goals** – Districts must develop goals in alignment with the State system goals appearing in the Chancellor’s Office *Vision for Success*. The El Camino College goals were approved by the Board last fiscal year and are appropriately aligned.

**Annual External Audit** – Requires an additional audit step related to implementation of funding is now required.

**Oversight Entity** – A Community College Student Success Funding Formula Oversight Committee, consisting of 15-members was created to monitor implementation of the SCFF model and make recommendations for improvement to the Legislature, Governor, and State Chancellor. Representatives have been chosen by the Governor, Senate Rules Committee and the Speaker. They have met twice in the last fiscal year to review the preliminary results of the SCFF and its impact on districts throughout the state.

- All other previous One-time allocations for special projects have been removed from this budget

The following planning factors have also been included in the FY 2024-25 Budget:

<b>Factor</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Cost-of-living adjustment (COLA)	6.56%	8.22%	1.07%
State Lottery fund per FTES	\$304.00	\$249.00	\$249.00
Mandates Block Grant funding per FTES	\$32.68	\$35.37	\$35.75
RSI reimbursement per hour	\$6.45	\$6.44	\$6.44
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	25.37%	26.68%	27.80%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

Budgeted Positions - All Funds Area 01- Presidents Office						
Position Description	Division 5000 -- Presidents Office	Division 5200 -- Marketing & Communications	Division 6400 -- Community Advancement	Division 6501 -- Institutional Research & Planning	Division 6500 -- Grants Office / Resource Dev.	Grand Total
ADMINISTRATIVE ASST I			2.00			2.00
ADMINISTRATIVE ASST II		1.00	1.00			2.00
ASST DIR MARKETING OPERAT		1.00				1.00
CLERICAL ASSISTANT	1.00					1.00
CONF ADMIN ASSISTANT I	1.00					1.00
DEAN			1.00			1.00
DIGITAL MEDIA & DESIGN SP		2.00				2.00
DIGITAL MEDIA/COMM COORD		1.00				1.00
DIR CONTRACT TRAINING			1.00			1.00
DIR GRANTS DEV & MGMT					1.00	1.00
DIR PUBLIC INFO/GOV RELAT		1.00				1.00
DIR RESEARCH & PLANNING				1.00		1.00
DIR SMALL BUS DEV CTR			1.00			1.00
EXEC ASST TO PRES/OFF MGR	1.00					1.00
EXEC DIR MARKETING & COMM		1.00				1.00
EXEC DIR OF FOUNDATION	0.50					0.50
FOUNDATION FINANCIAL OFFI	0.75					0.75
GRANTS MANAGER					1.00	1.00
MEMBER BOARD OF TRUSTEES	5.00					5.00
PRESIDENT	1.00					1.00
PRINTING SVCS SPECIALIST		1.00				1.00
PRODUCTION COORDINATOR		1.00				1.00
PROJECT SPECIALIST	1.00		1.00			2.00
RESEARCH ANALYST				1.00		1.00
RESEARCH TECHNICIAN				1.00		1.00
SENIOR CLERICAL ASSISTANT			1.00			1.00
SR PRINTING SVCS SPEC		1.00				1.00
WEB MASTER		1.00				1.00
<b>Grand Total</b>	<b>11.25</b>	<b>11.00</b>	<b>8.00</b>	<b>3.00</b>	<b>2.00</b>	<b>35.25</b>
Budgeted Postions - All Funds Area 02-Human Resources						
Position Description	Division 8500 -- Human Resources	Grand Total				
ADMINISTRATIVE ASST II	1.00	1.00				
ASST TO VICE PRESIDENT	1.00	1.00				
BENEFITS ADVISOR	1.00	1.00				
DIR TITLE IX DIV & INCLUS	1.00	1.00				
DIRECTOR HUMAN RESOURCES	1.00	1.00				
HR SERVICE PARTNER	4.00	4.00				
HUMAN RESOURCES ANALYST	1.00	1.00				
HUMAN RESOURCES TECH	3.00	3.00				
PROGRAM COORDINATOR	1.00	1.00				
VICE PRESIDENT	1.00	1.00				
<b>Grand Total</b>	<b>15.00</b>	<b>15.00</b>				

**Budgeted Positions - All Funds**  
**Area 03 V.P. Academic Affairs**

Position Description	Division 1000 -- V.P. Academic Affairs	Division 1500 -- Behavioral & Social Sciences	Division 1600 -- Business	Division 1700 -- Fine Arts	Division 1800 -- Humanities	Division 1900 -- I&T Division	Division 2000 -- Natural Sciences	Division 2100 -- Mathematical Sciences	Division 2200 -- Health Sciences and Athletics	Division 2600 -- Library and Learning Resources	Division 2601 -- Library and Learning Resources	Grand Total
ACCOMPANIST-PIANO				2.00								2.00
ACCOUNTING OFFICER										1.00		1.00
ADMINISTRATIVE ASST I						1.00						1.00
ADMINISTRATIVE ASST II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00	1.00		12.00
ADMINISTRATIVE CLERK	1.00	1.00			1.00							3.00
AFT F/T	2.41	43.30	19.95	20.00	44.83	21.25	35.32	36.40	29.00	2.79	4.00	259.25
AFT F/T/ Inertdisciplinary Studies					1.00							1.00
AFT F/T/ Computer Sciences								1.00				1.00
AFT F/T/Architecture & Env Design						1.00						1.00
AFT F/T/CIS			1.00									1.00
AFT F/T/Education									2.00			2.00
AFT F/T/Fine & Applied Arts				3.00								3.00
AFT F/T/Health Tech Ed									1.00			1.00
AFT F/T/Nursing									2.00			2.00
AFT F/T/Physics							1.00					1.00
AFT F/T/Psychology		3.00										3.00
AFT F/T/Sign Language Interpreter						1.00						1.00
AFT F/T/Social Sciences							1.00					1.00
AFT F/T/Theatre				1.00								1.00
ASSISTIVE COMP TECH SPEC										0.25	1.50	1.75
ASSOCIATE DEAN		1.00		1.00	1.00	1.00		1.00		1.00		6.00
ASST TO VICE PRESIDENT	1.00											1.00
ATHLETIC & PHYS ED ATTEND									3.00			3.00
ATHLETIC SPECIALIST									1.00			1.00
ATHLETIC STUDENT SVCS ADV									1.00			1.00
ATHLETIC TRAINER									2.00			2.00
BUDGET SPECIALIST						1.00						1.00
CHIEF POLICE/DIR PUBL SVC						0.50						0.50
CLERICAL ASSISTANT		1.00				1.00			1.50			3.50
COSMETOLOGY ASSISTANT						2.00						2.00
COSTUME TECHNICIAN				1.00								1.00
COUNSELOR F/T	0.20									0.60	2.40	3.20
CURRICULUM SPECIALIST	1.00											1.00
DEAN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
DIGITAL MEDIA PRODUCER										1.00		1.00
DIR ADULT ED & WORK BASED										1.00		1.00
DIR CAREER TECHNICAL ED						1.00						1.00
DIR CENTER FOR THE ARTS				1.00								1.00
DIR COMM & CONTINUING ED										1.00		1.00
DIR GALLERY & MUSEUM PROG				1.00								1.00
DIR MESA PROG & STEM CTR								1.00				1.00
DIR PUBLIC SAFETY ED									1.00			1.00
DIR SPECIAL RESOURCES										0.78	0.22	1.00
DIRECTOR ATHLETICS									1.00			1.00
DIRECTOR OF NURSING									1.00			1.00
DUAL ENROLLMENT COORD-SUP										1.00		1.00
ENROLLMENT DATA ANALYST	1.00											1.00
ESL COORDINATOR										1.00		1.00
EVENT SPECIALIST				1.00								1.00
FACULTY COORDINATOR										1.00		1.00
IND & TECHNOLOGY TECH SUP										1.00		1.00
INDUSTRIAL EQUIP TECH						2.00						2.00
INST'NL SERV ADVISOR DSPS										1.00	1.00	2.00
INSTRUCTIONAL ASSOCIATE			1.00									1.00
INSTRUCTIONAL DESIGNER										1.00		1.00
JOB PLACEMENT SPECIALIST						1.00						1.00
LAB TECHNICIAN II							9.00					9.00
LEARNING MANG SYS SPECIAL										1.00		1.00
LIB & LEARN RES SPECIALIS										7.00		7.00
LIB & LEARN RES TECH I										3.00		3.00
LIB & LEARN RES TECH II										2.00		2.00
LIBRARIAN	0.35									6.65		7.00
PATHWAYS PROGRAM COORD						1.00						1.00
PROFESSIONAL DEVELOP SPEC										2.00		2.00
PROGRAM COORDINATOR										2.00		2.00
PROJECT SPECIALIST				1.00		1.00				1.00		3.00
RESEARCH ANALYST						1.00				1.00		2.00
SENIOR ATHLETIC TRAINER									1.00			1.00
SENIOR CLERICAL ASSISTANT			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		8.00
SIGN LANGUAGE INTERPRETER										2.70	0.30	3.00
SPEC RESOURCE CTR SUPV										0.70	0.30	1.00
SPORT INFO SPECIALIST									1.00			1.00
STAGE MANAGER				1.00								1.00
STUDENT SUCCESS COORD										3.00		3.00
STUDENT SVCS TECHNICIAN							1.00			2.00		3.00
THEATRE MANAGER				1.00								1.00
THEATRE PROD MANAGER				1.00								1.00
THEATRE TECHNICIAN				3.00								3.00
TICKET OFFICE COORDINATOR				1.00								1.00
TOOL RM/INSTR EQUIP TECH						5.00						5.00
USER SUPPORT TECHNICIAN										1.00		1.00
VICE PRESIDENT	1.00											1.00
<b>Grand Total</b>	<b>8.96</b>	<b>51.30</b>	<b>24.95</b>	<b>42.00</b>	<b>50.83</b>	<b>44.75</b>	<b>50.32</b>	<b>42.40</b>	<b>52.50</b>	<b>53.47</b>	<b>9.72</b>	<b>431.20</b>

**Budgeted Positions - All Funds  
Area 04-Student Services**

<b>Report Description</b>	<b>Division 1006 -- Student Equity &amp; Achievement</b>	<b>Division 6000 -- VP-STUDENT SERVICES</b>	<b>Division 6100 -- Enrollment Services</b>	<b>Division 6105 -- Veterans Services</b>	<b>Division 6200 -- Counseling/Stu dent Success Div</b>	<b>Division 7600 -- Student Support Services Div.</b>	<b>Division 7620 -- Student Financial Aid</b>	<b>Division 8900 -- Campus Police Department</b>	<b>Grand Total</b>
ACAD RECORDS EVALUATOR	1.00		7.00						8.00
ACCOUNTING ASST II						1.80			1.80
ACCOUNTING OFFICER		1.00	1.00						2.00
ADMINISTRATIVE ASST I	1.00		3.00			1.00			5.00
ADMINISTRATIVE ASST II			1.00		1.00	2.00		1.00	5.00
ADMINISTRATIVE CLERK	1.00				1.00			1.00	3.00
ADMIS & RECORDS SPECIALIS			3.00						3.00
ADMIS & RECORDS TECH II			4.00						4.00
ADMISS & RECORDS TECH I			3.00						3.00
ADMISSIONS & RECORDS SUPV			1.00						1.00
AFT F/T	0.89				0.52				1.40
ASSESSMENT SPECIALIST			1.00						1.00
ASSOC DEAN COUNS/STUDENT	1.00								1.00
ASST DIR FIN AID & BASIC						1.00			1.00
ASST DIR FIN AID & BASIC			1.75				0.25		2.00
ASST TO VICE PRESIDENT		1.00							1.00
CAMPUS POLICE OFFICER								10.00	10.00
CAMPUS POLICE SERGEANT								1.00	1.00
CAMPUS SECURITY & ACCESS								1.00	1.00
CAWKS CASE MGMT SVCS COOR						1.00			1.00
CHIEF POLICE/DIR PUBL SVC								1.00	1.00
CLEARLY ACT COMP COORD								1.00	1.00
CLERICAL ASSISTANT	1.00				1.00				2.00
CLERK			1.00						1.00
COUNSELOR F/T	10.00		1.00		28.40	4.40			43.80
DEAN		0.50	1.50		1.00	1.00			4.00
DIR EOPS/CARE NEXTUP CALW					1.00				1.00
DIR EOPS/CARE NEXTUP CALW					2.00				2.00
DIR FINANCIAL AID & BASIC			1.00						1.00
DIR HBCU TRANSFER PATHWAY					1.00				1.00
DIR INTN'L STUDENT PROG			1.00						1.00
DIR OF STUDENT DEVELOPMT						1.00			1.00
DIR OUTREACH & ENGAGEMENT			1.00						1.00
DIR STUDENT EQUITY & ACHI	1.00								1.00
DIR VETERAN SERVICES	1.00								1.00
DIRECTOR LEARNING RESOURC			1.00						1.00
ENROLLMENT SERVICES SUPV			1.00						1.00
F/T CLINICAL PSYCHOLOGIST						1.00			1.00
FACULTY COORDINATOR					1.00				1.00
FINANCIAL AID ADVISOR			10.00						10.00
FINANCIAL AID ASSISTANT			5.00						5.00
NURSE F/T						3.00			3.00
NURSE PRACTITIONER						2.00			2.00
OPERATIONS OFFICER F1 VIS			1.00						1.00
PLANNING ANALYST			1.00						1.00
POLICE OFF. TRAINEE								3.00	3.00
PROGRAM COORD - SSS STEM	1.00								1.00
PROGRAM COORDINATOR	0.97	0.23	2.00		1.79	1.00			6.00
PROJECT SPECIALIST	1.00					1.00			2.00
PUBLIC SAFETY DISPATCHER								5.00	5.00
REGISTRAR			1.00						1.00
RESEARCH ANALYST	1.00								1.00
SENIOR CLERICAL ASSISTANT			2.00						2.00
STUDENT ACTIVITIES ADVISO						2.00			2.00
STUDENT HEALTH SVCS TECH						3.00			3.00
STUDENT SERVICES ADVISOR	2.84	4.16			1.50	2.50	1.00		12.00
STUDENT SUCCESS COORD	8.00	1.00			1.50	2.50	1.00		14.00
STUDENT SVCS SPECIALIST	4.00	3.00	6.00	1.00		2.00	1.00		17.00
STUDENT SVCS TECHNICIAN	1.50		0.50	1.00		3.00			6.00
SYSTEMS PROGRAMMER	0.95	0.05	1.00						2.00
VICE PRESIDENT		1.00							1.00
<b>Grand Total</b>	<b>39.14</b>	<b>11.95</b>	<b>63.75</b>	<b>2.00</b>	<b>42.71</b>	<b>36.20</b>	<b>3.25</b>	<b>24.00</b>	<b>223.00</b>

**Budgeted Postions - All Funds  
Area 05- Administrative Services**

Position Description	Division 6700 -- Event Operations	Division 8000 -- Administrative Services	Division 8250 -- Fiscal Services	Division 8300 -- Information Technology Services	Division 8800 - Facilities/Planning /Services	Division 9100 -- Bookstore	Division 8400 -- Procurement	Division 8570-- Risk Management	Grand Total
ACCOUNTING ASST II			3.00						3.00
ACCOUNTING ASST III			7.00						7.00
ACCOUNTING OFFICER			3.00						3.00
ACCOUNTING TECH II			4.00						4.00
ACCOUNTING TECHNICIAN			2.00						2.00
ADA COMPLIANCE OFFICER								1.00	1.00
ADMINISTRATIVE ASST I						1.00			1.00
ADMINISTRATIVE ASST II			2.00	1.00	2.00		1.00		6.00
APP DEVELOPMENT SUPERV				1.00					1.00
ASST DIR FACILITIES P & S					2.00				2.00
ASST DIRECTOR BOOKSTORE						1.00			1.00
ASST TO VICE PRESIDENT		1.00							1.00
AUDIO VISUAL TECHNICIAN				2.00					2.00
AUTO & EQUIP MECHANIC					1.00				1.00
BKSTR LEAD SALES ASSOC						2.00			2.00
BOND FISCAL AGENT			1.00						1.00
BOND PROJECT MANAGER					1.00				1.00
BUILDING AUTO SYSTEMS TEC					1.00				1.00
BUSINESS MANAGER			1.00						1.00
BUSINESS SYSTEMS ANALYST				1.00					1.00
BUYER						1.00	4.00		5.00
CARPENTER					2.00				2.00
CHIEF TECHNOLOGY OFFICER				1.00					1.00
CLERK CASHIER			2.00						2.00
COMPUTER SYS SUPPORT TECH				8.00					8.00
CUSTODIAL SUPERVISOR					1.00				1.00
CUSTODIAN					46.00				46.00
DIR OF EVENT OPERATIONS	1.00								1.00
DIR PROCUREMENT & CONTRAC							1.00		1.00
DIR WKPL SAFETY & RISK MG								1.00	1.00
DIRECTOR BOOKSTORE						1.00			1.00
DIRECTOR INFO TECH SERV				1.00					1.00
DIRECTOR OF ACCOUNTING			1.00						1.00
ELECTRICIAN					2.00				2.00
FACILITIES PROGRAM SPEC	1.00								1.00
FACILITIES SVC SUPERVISOR					1.00				1.00
FACILITIES SYS SUPERVISOR					1.00				1.00
GROUPS/OPERATIONS SUPERV					1.00				1.00
GROUNDSPR-GARD I					7.00				7.00
GROUNDSPR-GARD II					3.00				3.00
HEATING & A/C MECHANIC					3.00				3.00
HELP DESK CONSULTANT				3.00					3.00
INFO SYST TECH SPECIALIST				1.00					1.00
INFORMATION SECURITY OFFI				1.00					1.00
LEAD LOCKSMITH					1.00				1.00
LEAD MAIL & MATERIAL HAND					1.00				1.00
LEAD WORKER - SYSTEMS					1.00				1.00
MAIL & MATERIAL HANDLER					2.00				2.00
NETWK SUPPORT SUPERVISOR				1.00					1.00
NETWORK TECHNICIAN				2.00					2.00
OPERATIONS SUPERVISOR					2.00				2.00
PAINTER					2.00				2.00
PLUMBER					2.00				2.00
POOL MAINTENANCE TECH					1.00				1.00
POSITION CONTROL SPECIALI			1.00						1.00
PROGRAMMER ANALYST				5.00					5.00
S&H/WORKER'S COMP TECH								1.00	1.00
SKILLED TRADES ASSISTANT					2.00				2.00
SKILLED TRADES WORKER					2.00				2.00
SR NETWORK SYSTEM ADMINST				3.00					3.00
STUDENT BUSINESS OFF SUPV			1.00						1.00
TECHNICAL SERV SUPERVISOR				1.00					1.00
TELECOMMUNICATIONS TECH				2.00					2.00
USER SUPPORT TECHNICIAN				3.00					3.00
UTILITY WORKER					6.00				6.00
VICE PRESIDENT		1.00							1.00
WELDER					1.00				1.00
<b>Grand Total</b>	<b>2.00</b>	<b>2.00</b>	<b>28.00</b>	<b>37.00</b>	<b>97.00</b>	<b>6.00</b>	<b>6.00</b>	<b>3.00</b>	<b>181.00</b>



**Categorical Programs Fund 12 Appropriations (Federal State and Local Programs)**

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY2023-24 Budget	Change from 2023-24 to 2024-25	FY 2024-25 Estimated Budget
8120	Higher Education Act	7621	Federal Work Study	Federal	\$ -	\$ 617,500	\$ 617,500
8140	TANF/Temp Asst for Needy Fam.	6405	TANF	Federal	\$ 90,004	\$ (35,727)	\$ 54,277
8140	TANF/Temp Asst for Needy Fam.	6408	DPSS	Federal	\$ 96,260	\$ (4,813)	\$ 91,447
8170	VTEA-Vocational&TechED Act	1102	VTEA Administration	Federal	\$ 136,353	\$ 605,671	\$ 742,024
8190	Other Federal Revenues	1214	Teacher Preparation Pipeline	Federal	\$ 154,610	\$ (154,610)	\$ -
8190	Other Federal Revenues	2652	WINGS-Warrior Initiative	Federal	\$ -	\$ 2,933,768	\$ 2,933,768
8190	Other Federal Revenues	6105	Veterans Education Outreach	Federal	\$ 48,573	\$ 486,836	\$ 535,409
8190	Other Federal Revenues	6400	Community Advancement	Federal	\$ 47,309	\$ (47,309)	\$ -
8190	Other Federal Revenues	6486	Foster Care Ed	Federal	\$ 35,539	\$ -	\$ 35,539
8190	Other Federal Revenues	7120	GAMAAA Growing Apprenticeships	Federal	\$ 195,228	\$ (195,228)	\$ -
8190	Other Federal Revenues	7633	CalFresh Outreach Program	Federal	\$ 25,386	\$ 18,928	\$ 44,314
8190	Other Federal Revenues	8116	ARA - Institutional Portion	Federal	\$ 3,987,387	\$ (3,987,387)	\$ -
8193	Miscellaneous Federal Revenue	6459	Terminal Island-Welding	Federal	\$ 46,300	\$ 115,533	\$ 161,833
8195	SFA Federal Revenue Holding	7621	Federal Work Study	Federal	\$ 46,264	\$ (46,264)	\$ -
8199	Federal Grant Income	2651	Workforce Innovation & Opportu	Federal	\$ 136,607	\$ (136,607)	\$ -
8199	Federal Grant Income	6204	Medical Administrative Activity	Federal	\$ 1,039	\$ 41,702	\$ 42,741
8199	Federal Grant Income	6427	Small Bus. Admin	Federal	\$ 343,190	\$ (227,029)	\$ 116,161
8199	Federal Grant Income	6523	CSU Monterey Bay -NSF Partners	Federal	\$ 56,623	\$ 93,397	\$ 150,020
8199	Federal Grant Income	7126	CADENCE Grant	Federal	\$ 59,017	\$ 48,683	\$ 107,700
8199	Federal Grant Income	7127	Warriors STEM Industry Program	Federal	\$ -	\$ 297,500	\$ 297,500
8199	Federal Grant Income	7435	CASCADE Grant	Federal	\$ 47,489	\$ 277,954	\$ 325,443
8199	Federal Grant Income	7643	Warriors Resource Program	Federal	\$ -	\$ 300,200	\$ 300,200
8620	Categorical Apportionments	1006	Student Equity	State	\$ 8,117,280	\$ 1,161,406	\$ 9,278,686
8620	Categorical Apportionments	1007	LGBTQ+	State	\$ 55,648	\$ 178,580	\$ 234,228
8620	Categorical Apportionments	1008	American Student Achievement Program	State	\$ 36,086	\$ 230,196	\$ 266,282
8620	Categorical Apportionments	1009	Strong Workforce Program Local	State	\$ 1,981,948	\$ (289,103)	\$ 1,692,845
8620	Categorical Apportionments	1013	Guided Pathways	State	\$ 385,660	\$ (185,660)	\$ 200,000
8620	Categorical Apportionments	1220	Transfer Ed & Articulation	State	\$ 48,695	\$ (2,435)	\$ 46,260
8620	Categorical Apportionments	1240	CCC Equitable Placemt (AB1705)	State	\$ -	\$ 1,045,336	\$ 1,045,336
8620	Categorical Apportionments	1415	Zero Textbook Cost ZTC grant	State	\$ 1,000	\$ 19,000	\$ 20,000
8620	Categorical Apportionments	1416	Zero Textbook Cost one time	State	\$ 21,907	\$ 158,093	\$ 180,000
8620	Categorical Apportionments	2217	ARR for AS Degree Nursing(RN)	State	\$ 182,400	\$ (9,120)	\$ 173,280
8620	Categorical Apportionments	3101	DSPS	State	\$ 2,041,430	\$ 950,754	\$ 2,992,184
8620	Categorical Apportionments	3105	Access-Print & Electronic Info	State	\$ 11,304	\$ (566)	\$ 10,738
8620	Categorical Apportionments	3106	Deaf & Hard of Hearing	State	\$ 291,866	\$ 238,931	\$ 530,797
8620	Categorical Apportionments	4700	EOPS	State	\$ 2,931,140	\$ 54,058	\$ 2,985,198
8620	Categorical Apportionments	4720	NEXTUP	State	\$ 590,967	\$ 360,041	\$ 951,008
8620	Categorical Apportionments	4750	EOPS CARE	State	\$ 866,151	\$ 91,977	\$ 958,128
8620	Categorical Apportionments	5009	EEO Best Practices	State	\$ 824	\$ 66,674	\$ 67,498
8620	Categorical Apportionments	5010	Equal Employment Opportunity	State	\$ 126,619	\$ 131,962	\$ 258,581
8620	Categorical Apportionments	5012	Campus Safety Sexual Assault P	State	\$ 4,779	\$ (408)	\$ 4,371
8620	Categorical Apportionments	6012	Stdnt Trnsfr Achvmnt Rfrm Act	State	\$ 565,217	\$ (565,217)	\$ -
8620	Categorical Apportionments	6111	AB19Calif. College Promise Grant	State	\$ 2,090,088	\$ (104,505)	\$ 1,985,583
8620	Categorical Apportionments	6222	Puente Project	State	\$ (95,200)	\$ 161,538	\$ 66,338
8620	Categorical Apportionments	6231	Dream Resource Liaison Support	State	\$ 166,961	\$ (5,904)	\$ 161,057
8620	Categorical Apportionments	6249	RERP-Regional Equity Recovery	State	\$ 39,397	\$ 22,980	\$ 62,377
8620	Categorical Apportionments	6406	CalWORKs	State	\$ 586,251	\$ 249,812	\$ 836,063
8620	Categorical Apportionments	6412	Career Technical Education	State	\$ 3,925	\$ 3,575	\$ 7,500
8620	Categorical Apportionments	6486	Foster Care Ed	State	\$ 70,924	\$ (4,753)	\$ 66,171
8620	Categorical Apportionments	6902	Health Services-Mental Health	State	\$ 552,577	\$ (134,207)	\$ 418,370
8620	Categorical Apportionments	7402	AEBG 16/17 16-328-13	State	\$ 555,997	\$ (24,137)	\$ 531,860
8620	Categorical Apportionments	7524	SFRF Emerg FinAid Assist 22-23	State	\$ -	\$ 366,759	\$ 366,759
8620	Categorical Apportionments	7628	BFAP Administration	State	\$ 1,007,615	\$ 93,862	\$ 1,101,477
8620	Categorical Apportionments	7631	Financial Aid Technology	State	\$ -	\$ 99,750	\$ 99,750
8620	Categorical Apportionments	7633	CalFresh Outreach Prog	State	\$ 12,331	\$ 67,475	\$ 79,806
8620	Categorical Apportionments	7634	Retention & Enrollment Outreach-BSS	State	\$ 2,501,252	\$ (61,740)	\$ 2,439,512
8620	Categorical Apportionments	7637	Basic Needs Center	State	\$ 479,868	\$ 833,584	\$ 1,313,452
8620	Categorical Apportionments	7638	Student Food & Housing Support	State	\$ 205,919	\$ 426,471	\$ 632,390
8620	Categorical Apportionments	8110	COVID 19 Block Grant 2022-23	State	\$ 318,868	\$ 9,269,623	\$ 9,588,491
8620	Categorical Apportionments	8345	Systemwide Tech & Data Security	State	\$ 50,000	\$ (50,000)	\$ -
8620	Categorical Apportionments	8346	IT Infrastructure & Cybersecur	State	\$ 244,121	\$ 110,097	\$ 354,218
8620	Categorical Apportionments	8551	Prof Development - Restricted	State	\$ 1,215	\$ 41,794	\$ 43,009
8620	Categorical Apportionments	8557	Culturally Competent Faculty	State	\$ 4,111	\$ 46,324	\$ 50,435
8650	Reimbursed Categorical Program	1010	Strong Workforce Pgm- Regional	State	\$ 749,917	\$ 319,644	\$ 1,069,561
8650	Reimbursed Categorical Program	1040	AA CA Open OnlineLibrary-ED	State	\$ 7,264	\$ (4,034)	\$ 3,230
8650	Reimbursed Categorical Program	1220	Transfer Ed & Articulation	State	\$ (23,978)	\$ 23,978	\$ -
8650	Reimbursed Categorical Program	1409	Enhancing DS PD(CELL)	State	\$ 4,479	\$ 24,325	\$ 28,804
8650	Reimbursed Categorical Program	1411	Scaling Mastery Learning Grant	State	\$ 32,499	\$ (32,499)	\$ -
8650	Reimbursed Categorical Program	1412	CELL Grant UC Comp Sci	State	\$ 24,861	\$ (24,861)	\$ -
8650	Reimbursed Categorical Program	1414	Common Course Numbering	State	\$ -	\$ 1,517,250	\$ 1,517,250
8650	Reimbursed Categorical Program	1454	i3 Pilot Grant	State	\$ 1,760	\$ (1,760)	\$ -
8650	Reimbursed Categorical Program	1928	I&T Prop 39-Cln Ener.Tiny House	State	\$ -	\$ 804,958	\$ 804,958
8650	Reimbursed Categorical Program	2180	MESA Program	State	\$ 273,691	\$ (273,691)	\$ -
8650	Reimbursed Categorical Program	2650	Library Services Platform	State	\$ -	\$ 39,555	\$ 39,555
8650	Reimbursed Categorical Program	2651	Workforce Innovation & Opportu	State	\$ -	\$ 129,776	\$ 129,776
8650	Reimbursed Categorical Program	6006	IEPI Innovation&Effectiveness	State	\$ 13,704	\$ (10,349)	\$ 3,355
8650	Reimbursed Categorical Program	6012	Stdnt Trnsfr Achvmnt Rfrm Act	State	\$ (565,217)	\$ 565,217	\$ -
8650	Reimbursed Categorical Program	6207	Education Planning Initiative	State	\$ 8,171	\$ 13,122	\$ 21,293
8650	Reimbursed Categorical Program	6222	Puente Project	State	\$ 125,000	\$ (125,000)	\$ -
8650	Reimbursed Categorical Program	6224	Puente Reporting - Carryover	State	\$ 5,839	\$ 6,133	\$ 11,972
8650	Reimbursed Categorical Program	6227	Historically Black Colleges/Uni	State	\$ 863,970	\$ 1,768,689	\$ 2,632,659

**Categorical Programs Fund 12 Appropriations (Federal State and Local Programs)**

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY2023-24 Budget	Change from 2023-24 to 2024-25	FY 2024-25 Estimated Budget	
8650	Reimbursed Categorical Program	6232	NOVA Rising Scholars Network	State	\$ 100,976	\$ (92,090)	\$ 8,886	
8650	Reimbursed Categorical Program	6235	Current&Former Incarcerated	State	\$ 1	\$ (1)	\$ -	
8650	Reimbursed Categorical Program	6249	RERP-Regional Equity Recovery	State	\$ 86,192	\$ (86,192)	\$ -	
8650	Reimbursed Categorical Program	6434	CapitalInfusionProgram (Go Biz	State	\$ (39,397)	\$ 39,397	\$ -	
8650	Reimbursed Categorical Program	6445	California Apprenticeship Init	State	\$ 5,000	\$ (5,000)	\$ -	
8650	Reimbursed Categorical Program	7427	TAEP-Technical Assistance Exp	State	\$ 246,345	\$ (246,345)	\$ -	
8650	Reimbursed Categorical Program	7444	CAI Digital Tech ApprenticePgm	State	\$ -	\$ 1,499,984	\$ 1,499,984	
8650	Reimbursed Categorical Program	7445	CAI-Bio-Flex Apprentices Pgm	State	\$ -	\$ 242,250	\$ 242,250	
8650	Reimbursed Categorical Program	7446	IT-Flex Apprenticeship Grant	State	\$ -	\$ 413,547	\$ 413,547	
8680	State Revenue -Lottery	1098	State Lottery	State	\$ 2,836,969	\$ (1,452,613)	\$ 1,384,356	
8690	Other State Revenues/indirect	7676	HUNGER FREE CAMPUS	State	\$ 8,738	\$ 150,397	\$ 159,135	
8699	other Misc State Rev	7623	LAEP-Learning-Aligned Empl Program	State	\$ 45,549	\$ (45,549)	\$ -	
8830	Contract Services	7199	STCW Basic & Advanced	Local	\$ 15,935	\$ 11,495	\$ 27,430	
8860	Interest And Investment Income	0000	Accounting Use Only	Local	\$ -	\$ 1	\$ 1	
8872	Community ED class fees	6401	Community Education	Local	\$ 508,240	\$ 468,378	\$ 976,618	
8872	Community ED class fees	6402	EI Camino Language AcademyECLA	Local	\$ 205,999	\$ (49,682)	\$ 156,317	
8876	Health Fees	6900	Student Health Services	Local	\$ -	\$ 1,095,506	\$ 1,095,506	
8876	Health Fees	6910	Health Fees-Fall Semester	Local	\$ 504,796	\$ (39,796)	\$ 465,000	
8876	Health Fees	6920	Health Fees-Spring	Local	\$ 465,143	\$ (269,143)	\$ 196,000	
8876	Health Fees	6930	Health Fees-Summer	Local	\$ 196,546	\$ (546)	\$ 196,000	
8881	Parking Fees	8080	Parking Services	Local	\$ 215	\$ (120)	\$ 95	
8881	Parking Fees	8081	Parking Fees Permit Machines	Local	\$ 21,169	\$ 1,393	\$ 22,562	
8881	Parking Fees	8082	Parking Misc. Income	Local	\$ 40	\$ 7	\$ 47	
8890	Other Local Income	1014	Student Engagement Innovation Grant	Local	\$ -	\$ 7,900	\$ 7,900	
8890	Other Local Income	1212	LACOE - Head Start Teachers	Local	\$ 120,112	\$ (120,112)	\$ -	
8890	Other Local Income	1808	Journalism grant	Local	\$ 1,194	\$ (1,194)	\$ -	
8890	Other Local Income	1944	MTT 101	Local	\$ 56	\$ (56)	\$ -	
8890	Other Local Income	2150	TEAGLE-UCLA subaward grant	Local	\$ 30,283	\$ (30,283)	\$ -	
8890	Other Local Income	2190	CALearningLabGrant-STEMFaculty	Local	\$ 23,781	\$ (23,781)	\$ -	
8890	Other Local Income	6150	International Students	Local	\$ 2,743	\$ 28,976	\$ 31,719	
8890	Other Local Income	6422	SBA Matching Funds- BH Chamber	Local	\$ 8,289	\$ (8,289)	\$ -	
8890	Other Local Income	6431	SBDC Program Income	Local	\$ 3,298	\$ (3,298)	\$ -	
8890	Other Local Income	6478	Cact CA Employee Training Pnl	Local	\$ 534,339	\$ 818,954	\$ 1,353,293	
8890	Other Local Income	6493	Resource Family Approval Train	Local	\$ 756	\$ 53,318	\$ 54,074	
8890	Other Local Income	6900	Health Services	Local	\$ 14,181	\$ (10,176)	\$ 4,005	
8890	Other Local Income	7403	SB Adult School 18-19	Local	\$ 829,684	\$ (375,062)	\$ 454,622	
8890	Other Local Income	7410	AARP Foundation grant 18/19	Local	\$ 3,827	\$ 3,064	\$ 6,891	
8890	Other Local Income	7411	BackToWork50+	Local	\$ 11,377	\$ (1,930)	\$ 9,447	
8890	Other Local Income	7606	Student Spprt Svc-UMOJA	Local	\$ -	\$ 215,801	\$ 215,801	
8890	Other Local Income	8084	Impound Admin	Local	\$ 150	\$ (150)	\$ -	
8890	Other Local Income	8085	Citations Moving Violations	Local	\$ 422	\$ 53	\$ 475	
8890	Other Local Income	8087	Parking Violations DMV	Local	\$ -	\$ 27,075	\$ 27,075	
8890	Other Local Income	8089	Livescan Prog. /Campus Police	Local	\$ 20	\$ (20)	\$ -	
8890	Other Local Income	8340	NACUBO	Local	\$ 4,403	\$ (4,403)	\$ -	
8890	Other Local Income	8558	CRPP-CulturallyResponsivePedag	Local	\$ 81,151	\$ 18,849	\$ 100,000	
8890	Other Local Income	8559	REACH Grant	Local	\$ -	\$ 23,750	\$ 23,750	
8893	Miscellaneous Revenue	3630	SRC High Tech Donations	Local	\$ -	\$ 30,723	\$ 30,723	
8893	Miscellaneous Revenue	3631	SRC Donations	Local	\$ -	\$ 11,499	\$ 11,499	
8893	Miscellaneous Revenue	3632	RITP Prog Training	Local	\$ -	\$ 11,117	\$ 11,117	
8893	Miscellaneous Revenue	6400	Community Advancement	Local	\$ 61,220	\$ (61,220)	\$ -	
8893	Miscellaneous Revenue	6464	Standards for Training Certif & Watch	Local	\$ -	\$ 3,800	\$ 3,800	
8980	Contr. from FD11	6400	Community Advancement	Local	\$ 340,115	\$ (340,115)	\$ -	
8980	Contr. from FD11	8080	Parking Services	Local	\$ 1,103,870	\$ 1,190,231	\$ 2,294,101	
8980	Contr. from FD11	8350	Technology Refresh	Local	\$ 500,000	\$ -	\$ 500,000	
8983	Contr. from FD12	8080	Parking Services	Local	\$ 1,079,210	\$ (1,079,210)	\$ -	
Grand Total					Total Revenues Fund 12	\$ 44,095,216	\$ 22,807,138	\$ 66,902,353

## COMPLIANCE WITH 50% LAW

### District compliance for fiscal years 1997-98 through 2022-2023

Education Code Section 84362 requires community college districts to expend 50% of the district's current expense of education for the payment of salaries of classroom instructors.

Current Expense of Education (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, object classifications 6000 (except equipment replacement) and 7000, and other costs specified in law and regulations.

Salaries of Classroom Instructors include the salary and related benefits for classroom instructors and instructional aides.

<u>Fiscal Year</u>	<u>Compliance Rate</u>
1997-98	52.08%
1998-99	53.81%
1999-00	52.37%
2000-01	54.82%
2001-02	52.33%
2002-03	53.52%
2003-04	52.13%
2004-05	51.68%
2005-06	53.69%
2006-07	53.37%
2007-08	54.41%
2008-09	53.68%
2009-10	52.85%
2010-11	51.05%
2011-12	50.13%
2012-13	50.40%
2013-14	50.78%
2014-15	51.43%
2015-16	53.29%
2016-17	53.38%
2017-18	51.91%
2018-19	51.00%
2019-20	51.56%
2020-21	52.90%
2021-22	50.29%
2021-22	50.29%
2022-23	47.78%
2023-24*	50.42%

\* Estimated

**COST-OF-LIVING ADJUSTMENT (COLA)  
FUNDING INCREASE TO BASE REVENUE\***

1997-98	2.97%
1998-99	2.26%
1999-00	1.41%
2000-01	4.17%
2001-02	3.87%
2002-03	2.00%
2003-04	0.00%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0.00%
2009-10	0.00%
2010-11	0.00%
2011-12	0.00%
2012-13	0.00%
2013-14	1.57%
2014-15	0.85%
2015-16	1.02%
2016-17	0.00%
2017-18	1.56%
2018-19	2.71%
2019-20	3.26%
2020-21	0.00%
2021-22	5.07%
2022-23	6.56%
2023-24	8.22%
2024-25 **	1.07%

*\* See Glossary for definition of Base Revenue and COLA*

*\*\* While the Aopted State Budget indicates the COLA to be 1.07%, the State has applied a 2.41% deficit factor, equating to a revenue shortfall of \$5.2 M less than estimated and presented in the 2024-25 Tentative Budget.*

## ENROLLMENT STUDENT COUNT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560
2007-08	25,422	25,124	25,273
2008-09	27,258	27,210	27,234
2009-10	27,271	24,476	25,874
2010-11	24,775	24,816	24,796
2011-12	24,224	22,654	23,429
2012-13	22,860	21,942	22,401
2013-14	23,993	22,791	23,392
2014-15	24,263	22,667	23,465
2015-16	24,000	22,208	23,104
2016-17	24,092	22,446	23,269
2017-18	24,349	22,932	23,641
2018-19	24,819	23,328	24,074
2019-20	24,271	21,969	23,120
2020-21	20,569	18,874	19,721
2021-22	19,869	17,083	18,476
2022-23	19,125	18,560	18,846
2023-24	21,968	19,545	20,756

## ENROLLMENT FEES 1984-85 THROUGH 2023-24

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree - No maximum on total fees Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum on total fees Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 Semester
2011-12	\$36 per unit, no maximum Fee increase effective Fall 2011 Semester
2012-present	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

**FEES - OTHER**  
**Fiscal Years 2003 - 04 through Present**

<b>HEALTH FEE</b>	<b>Fall / Spring</b>	<b>Summer / Winter Intersession</b>
2005-06 through 2008-09	14.00	N/A
2009-10 through Fall 2011	17.00	N/A
Spring 2012 through 2016-17	19.00	N/A
2017-18	19.00	17.00
2019-20	20.00	17.00
2021-22 through present	26.00	22.00

<b>STUDENT REPRESENTATION FEE</b>	<b>Fall / Spring</b>	<b>Summer / Winter Intersession</b>
2003-04 through 2018-19	0.50	0.00
2020-21 through present	2.00	0.00

<b>STUDENT PHOTO IDENTIFICATION CARD</b>		
1995-96 through 1999-2000 (optional)	10.00	0.00
2019-2020 (mandatory)	0.00	0.00

<b>STUDENT ACTIVITIES FEE sticker (optional)</b>		
2000-01 through present	15.00	0.00

<b>Parking Fee</b>	<b>Car</b>	<b>Rideshare</b>	<b>Motorcycle</b>	<b>California College Promise Grant</b>	
2000-01	31.00	20.00	15.00	5.00	16.00
2001-02	32.00	20.00	15.00	10.00	17.00
2002-03	33.00	0.00	15.00	15.00	18.00
2003-04	34.00	0.00	20.00	20.00	19.00
2004 - 2020	35.00	0.00	20.00	20.00	20.00
March 2020 – present <sup>2</sup>	None	0.00	0.00	None	None
2024-25	20.00	0.00	20.00	20.00	20.00

<sup>1</sup> California College Promise Grant was formerly known as the Board of Governor's Grant (BOGG A, B and C).

<sup>2</sup> Parking fees suspended March 2020 due to COVID19 pandemic.

<b>NON-RESIDENT TUITION FEE</b>			
	<b>Out-of-State per unit</b>	<b>International per unit</b>	<b>F-1 Visa Student Health Insurance per student</b>
2008-09	181.00	195.00	360.00
2009-10	190.00	221.00	396.00
2010-11	183.00	213.00	539.50
2011-12	211.00	211.00	586.00
2012-13	211.00	211.00	676.00
2013-14	216.00	216.00	705.00
2014-15	235.00	235.00	1066.00
2015-16	242.00	242.00	803.00
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00
2018-19	270.00	270.00	697.50
2019-20	285.00	285.00	631.48
2020-21	342.00	342.00	631.48
2021-22	342.00	342.00	697.50
2022-23	342.00	342.00	697.50
2023-24	342.00	342.00	707.58
2024-25	366.00	366.00	735.78

<b>CLASS AUDIT FEE</b>	1993-94 through present 15.00/unit
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## FULL-TIME FACULTY OBLIGATION

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California Code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the year 1997, the Consultation Council proposed a revision to the regulations to include non-instructional faculty\* as part of this goal. Regulations to incorporate this revision were adopted by the Board of Governors. If the obligation is not met, the apportionment will be reduced by the statewide average of faculty replacement cost for each position below the obligation number.

Fall Semester	Obligation	Actual	Percentage	Statewide Average of Faculty Replacement**
2001	330.20	352.41	67.17%	\$53,113.00
2002	344.20	352.82	65.03%	\$55,026.00
2003	348.20	347.97	67.50%	\$57,535.00
2004	340.20	351.29	67.10%	\$57,704.00
2005	356.20	367.72	69.70%	\$58,149.00
2006	332.20	357.14	67.12%	\$60,289.00
2007	334.20	348.90	62.70%	\$60,289.00
2008	339.20	343.43	61.25%	\$60,289.00
2009	339.20	342.17	63.15%	\$63,798.00
2010	339.85	342.00	67.82%	\$60,289.00
2011	338.20	332.59	68.43%	\$60,289.00
2012	312.20	320.29	66.30%	\$60,289.00
2013	312.20	335.92	63.83%	\$60,289.00
2014	323.00	333.00	61.37%	\$73,057.00
2015	326.20	335.08	61.90%	\$71,096.00
2016	342.60	359.90	60.26%	\$76,209.00
2017	349.00	359.90	61.16%	\$74,029.00
2018	341.00	346.82	59.40%	\$77,063.00
2019	337.00	346.70	62.10%	\$80,250.00
2020	320.00	335.00	64.40%	\$82,754.00
2021	313.00	321.00	58.60%	\$86,771.00
2022	336.00	332.20	58.70%	\$87,151.00
2023	322.00	339.93	61.42%	\$92,511.00
2024***	303.00			

\* Regulations were revised during the 1997-98 fiscal year to include non-instructional faculty effective fall 1998.

\*\* Based on second period apportionment report.

\*\*\* Obligation projected per CCC Chancellor's Office dated July 31, 2023. Actual data not available until year end



**INSURANCE**

**Annual Cost   Annual Cost   Annual Cost**

<b>GENERAL COVERAGE</b>	<b>Description of Coverage</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
General Liability	\$10 mil; MRL \$50,000	\$ 429,937	\$ 425,021	\$ 421,363	\$ 504,330
Professional Liability	\$10 mil; MRL \$50,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$25 mil; excess \$10 mil	\$ 132,957	\$ 137,461	\$ 161,676	\$ 203,508
General Property, incl Excess Property	\$250 mil; MRL \$25,000	\$ 267,910	\$ 327,215	\$ 410,636	\$ 481,223
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	TBA	TBA	TBA	TBA
Crime/Fidelity Bond	\$5 mil; deductible \$2,500	\$ 3,268	\$ 2,911	\$ 3,491	\$ 3,942
Cyber Liability	\$5 mil; MRL \$25,000	\$ 19,164	\$ 42,327	\$ 40,288	\$ 42,320
Tripster Accident	\$ 5,000 med; \$10,000 accidental death	\$ 340	\$ 340	\$ 340	\$ 340
Business Travel	\$100,000/ea; \$800,000 aggregate	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,517
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	\$ 1,907,547	\$ 1,907,547	\$ 1,963,714	\$ 2,580,637

**SPECIALIZED PROPERTY**

Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$5,000	\$ 21,587	\$ 22,497	\$ 23,289	\$ 29,012
Electronic Data Equip.	\$15.979 mil; \$250 deductible	\$ 8,424	\$ 8,730	\$ 8,730	\$ 8,781
AV Equipment/Musical Instruments/Art/Art Loan	\$2,659,525 TIV; deductible \$1,000; Exhibition coverage - \$1,000,000	Declined	Declined	\$ 5,819	\$ 5,341
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	\$ 2,800	\$ 3,303	\$ 4,156	N/A

**STUDENT INSURANCE**

Student/Intercollegiate Athletes)	\$25,000/\$50,000 deductible \$100	\$ 128,357	\$ 126,596	\$ 131,806	\$ 98,508
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	\$ 15,785	\$ 14,206	\$ 14,206	\$ 19,542
Catastrophic (Student only)	\$1 million; deductible \$50,000	\$ 3,465	\$ 3,119	\$ 3,119	\$ 3,119
International F-1 Visa	Mandatory; student-paid premium	\$ -	\$ -	\$ -	\$ -

**TOTAL   \$ 2,943,058   \$ 3,022,790   \$ 3,194,150   \$ 3,982,120**

MRL - Member-Retained Limit  
TIV - Total Insured Value

## LOTTERY REVENUE

On November 6, 1984, Proposition 37 was passed establishing the California State Lottery. Community college districts receive, on a quarterly basis, a proportional share of the lottery revenues based on average Full-Time Equivalent Students (FTES). For distribution purposes, allocations are initially made using the prior year annual FTES figures, including non-resident students, as reported to the Chancellor's Office. When current year FTES figures are available, generally in the following fiscal year, an adjustment is made to reflect any under/overpayments.

<b>Fiscal Year</b>	<b>Resident FTES</b>	<b>Non-Resident FTES</b>	<b>Total FTES</b>	<b>Lottery Revenue</b>	<b>Lottery Funds / FTES</b>
1997-98	16,939	442	17,381	\$ 1,866,260	\$ 107.37
1998-99	17,151	641	17,792	\$ 2,004,795	\$ 112.68
1999-00	17,366	741	18,107	\$ 2,281,209	\$ 125.99
2000-01	17,457	929	18,386	\$ 2,544,547	\$ 138.40
2001-02	18,424	904	19,331	\$ 2,634,918	\$ 136.30
2002-03	19,043	1,078	20,121	\$ 2,379,109	\$ 118.24
2003-04	19,475	1,133	21	\$ 2,673,687	\$ 129.74
2004-05	19,305	1,150	20,455	\$ 2,843,904	\$ 139.03
2005-06	18,228	1,297	19,525	\$ 3,110,898	\$ 155.62
2006-07	19,305	1,453	20,740	\$ 2,858,263	\$ 142.25
2007-08	19,299	1,544	20,843	\$ 2,717,988	\$ 130.40
2008-09	20,382	1,593	21,975	\$ 2,675,226	\$ 121.74
2009-10	20,556	1,613	22,169	\$ 2,903,844	\$ 130.99
2010-11	19,075	1,555	20,630	\$ 2,905,197	\$ 140.82
2011-12	18,224	968	19,192	\$ 2,914,009	\$ 151.83
2012-13	18,160	965	19,125	\$ 2,725,434	\$ 142.51
2013-14	18,470	950	19,420	\$ 3,137,183	\$ 161.54
2014-15	18,525	953	19,478	\$ 2,581,100	\$ 132.51
2015-16	19,488	929	20,417	\$ 3,068,265	\$ 150.28
2016-17	17,915	974	18,889	\$ 3,033,061	\$ 160.57
2017-18	17,915	974	18,889	\$ 2,892,661	\$ 153.14
2018-19	19,030	1,037	20,067	\$ 3,670,656	\$ 182.92
2019-20	18,169	993	19,162	\$ 3,726,817	\$ 194.49
2020-21	14,779	637	15,355	\$ 2,986,433	\$ 194.49
2021-22	13,810	462	14,272	\$ 3,694,735	\$ 258.88
2022-23	13,810	562	14,372	\$ 3,406,164	\$ 237.00
2023-24	15,772	562	16,334	\$ 4,067,166	\$ 249.00
2024-25*	15,772	562	16,334	\$ 4,067,166	\$ 249.00

\* Budgeted Revenues

Professional Memberships 2024 - 2025				
Organization	Vendor #	Division/Dept	Fund 11	Fund 12
3C4A		Athletics	\$ 225	
3CFCA	0492353	Athletics	\$ 400	
AAFPE Headquarters		Business Education	\$ 520	
AAUW (American Association of University Women)	2180966	President's Office	\$ 175	
Acces	2009397	Athletics	\$ 150	
ACEN (Accreditation Commission for Education in Nursing)		Athletics	\$ 1,000	
American Association of Hispanics in Higher Education		Human Resources	\$ 2,000	
American Bar Association		Business Education	\$ 1,850	
American College Health Association		Student Health Center		\$ 1,150
APHA		Student Health Center		\$ 525
Associated College Press		Humanities	\$ 664	
Association for Institutional Research		Institutional Research	\$ 200	
Bankers Toolbox, Inc. DbA Abrigo		SBDC		\$ 1,536
Board of Certification, Inc		Athletics	\$ 188	
Ca Comm. College Phys. Ed., Kinesiology, Dance Assn.		Athletics	\$ 250	
CACRAU (California Association of Community College Registrars and Admissions Officers)		Enrollment Services	\$ 400	
Cal Com Col Men's V-Ball Coaches Assn		Athletics	\$ 125	
California Community College Soccer Coaches Association		Athletics	\$ 200	
California Community Colleges Football Coaches Association		Athletics	\$ 200	
California Community College Men's Basketball Coaches Assoc.		Athletics	\$ 299	
Ccc - Mental Health & Wellness Assoc.		Student Health Center		\$ 25
Cccea / California Comm Coll Athletic Assoc		President's Office	\$ 22,235	
Cccea Water Polo		Athletics	\$ 400	
Cccbca (California Community College Baseball Coaches Association)		Athletics	\$ 115	
Cccbvca (California Community College Volleyball Coaches Association)		Athletics	\$ 150	
Cccwbc (California Community College Women's Basketball Coaches Association)		Athletics	\$ 475	
Cccwvca (California Community College Women's Volleyball Association)		Athletics	\$ 125	
Center for Career Development		Career Center	\$ 300	
Center for Collegiate Mental Health		Student Health Center		\$ 475
College Media Advisers, Inc DbA College Media Association		Humanities	\$ 1,215	
Community College Association of MESA Directors		MESA		\$ 1,500
Constant Contact		Community Development	\$ 2,315	
Council of Chief Librarians		LLR	\$ 150	
Coursestorm, Inc.		Community Development	\$ 1,000	
CSSO		Student Services	\$ 400	
Dalrada Precision DbA Play Sports		Athletics	\$ 1,500	
Diablo Valley College		Business Education	\$ 300	
Diligent Corporation		President's Office	\$ 17,500	
El Camino College Foundation		Marketing & Communications	\$ 6,000	
El Segundo Chamber of Commerce		Marketing & Communications	\$ 140	
Front Rush Llc		Athletics	\$ 1,000	
Gardena Valley Chamber of Commerce		Marketing & Communications	\$ 425	
Goengineer		Academic Affairs		\$ 4,000
Hawthorne Chamber of Commerce		Marketing & Communications	\$ 200	
Hermosa Beach Chamber of Commerce		Marketing & Communications	\$ 400	
Honors Transfer Council of California		ITEC	\$ 200	
HSACCC (Health Services Association California Community Colleges)		Student Health Center		\$ 250
HUDL		Athletics	\$ 5,445	
Infousa Marketing, Inc.		Community Development	\$ 2,640	
JRCERT (Joint Review Committee on Education in Radiologic Technology)		Academic Affairs	\$ 2,450	
JRCERT (Joint Review Committee on Education in Radiologic Technology)		Athletics	\$ 4,920	
LAEDC (Los Angeles County Economic Development Corporation)		Academic Affairs		\$ 2,500
LOMITA Chamber Of Commerce		SBDC		\$ 190
Los Angeles Press Club		Humanities	\$ 370	
Lucid Software Inc.		President's Office	\$ 875	

Professional Memberships 2024 - 2025			
Organization	Vendor #	Division/Dept	Amount
Manhattan Beach Chamber of Commerce		Marketing & Communications	\$ 350
NACCOP (National Association of Clery Compliance Officers)		Campus PD	\$ 475
NACUA (National Association of College and University Attorneys)		EEO	\$ 2,785
NASFAA (National Association of Student Financial Aid Administrators)		Student Financial Aid	\$ 1,888
National Association of Veterans Program Administrator		Veterans Services	\$ 350
National Collegiate Honors		ITEC	\$ 850
NCMPR (National Council for Marketing & Public Relations)		Marketing & Communications	\$ 925
NIGP (The Institute for Public Procurement)		Purchasing	\$ 195
Orange Empire Conference		Athletics	\$ 450
Palos Verdes Chamber of Commerce		Marketing & Communications	\$ 407
Pflag Manhattan Beach South Bay		Marketing & Communications	\$ 1,000
Redondo Beach Chamber of Commerce		Marketing & Communications	\$ 1,875
Redondo Beach Chamber of Commerce		SBDC	\$ 295
San Pedro Chamber of Commerce		SBDC	\$ 200
Sno Sites		Humanities	\$ 700
Society for College and University Planning		Institutional Research	\$ 420
Society of Professional Journalists		Humanities	\$ 440
South Bay Fire Chiefs Association		Athletics	\$ 450
South Coast Higher Education Council		Transfer Center	\$ 50
Southern California Football Association		Athletics	\$ 2,700
Southern California Intersegmental Articulation Council		Counseling	\$ 100
SurveyMonkey.Com		Community Development	\$ 1,428
The RP Group		Institutional Research	\$ 590
Torrance Chamber of Commerce		Marketing & Communications	\$ 1,000
Torrance Chamber of Commerce		SBDC	\$ 255
		<b>Total</b>	<b>\$ 99,156 \$ 15,264</b>

**Institutional Memberships FY 2023-24**

<b>Organization</b>	<b>Area - Division/Dept</b>	<b>Fund 11</b>	<b>Fund 12</b>
Academic Senate for California	President's Office	\$	6,817.78
Accrediting Commission for Community and Junior Colleges	President's Office	\$	37,633.00
ACHRO/EEO	Human Resources	\$	450.00
American Association of Community Colleges	President's Office	\$	22,820.00
American Library Association	LLR	\$	250.00
Assoc of California Community College Administrators	Marketing & Communications	\$	385.56
Assoc of California Community College Administrators	Institutional Research	\$	385.56
Association of Community College Trustees	President's Office	\$	8,490.00
CCLC/CCCAA	President's Office	\$	34,115.00
Continuing Education of the Bar	Business Education	\$	3,320.00
COARC	Athletics	\$	2,550.00
Community College League of California	Student Financial Aid		\$ 4,000.00
Hispanic Association of Colleges & Universities	Student Services	\$	11,665.00
South Coast Conference	Athletics	\$	7,800.00
Western Assoc for College Admission	Transfer Center	\$	60.00
	<b>Subtotal</b>	<b>\$</b>	<b>136,741.90 \$ 4,000.00</b>

## Rate of Interest (County Treasurer)

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2008-09</b>	1st	3.280%	3.300%
	2nd	3.180%	3.230%
	3rd	1.940%	1.890%
	4th	1.670%	1.700%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2016-17</b>	1st	0.930%	0.950%
	2nd	0.980%	1.000%
	3rd	1.150%	1.160%
	4th	1.150%	1.160%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2009-10</b>	1st	1.500%	1.550%
	2nd	1.400%	1.440%
	3rd	1.340%	1.340%
	4th	1.340%	1.360%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2017-18</b>	1st	1.350%	1.390%
	2nd	1.380%	1.420%
	3rd	1.580%	1.590%
	4th	1.830%	1.860%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2010-11</b>	1st	1.340%	1.380%
	2nd	1.270%	1.300%
	3rd	1.370%	1.370%
	4th	1.200%	1.210%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2018-19</b>	1st	1.870%	1.920%
	2nd	1.980%	2.050%
	3rd	2.170%	2.180%
	4th	2.160%	2.200%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2011-12</b>	1st	1.130%	1.160%
	2nd	0.990%	1.010%
	3rd	0.810%	0.820%
	4th	0.770%	0.770%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2019-20</b>	1st	2.020%	2.070%
	2nd	1.860%	1.890%
	3rd	1.780%	1.790%
	4th	1.030%	1.040%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2012-13</b>	1st	0.700%	0.720%
	2nd	0.620%	0.630%
	3rd	0.650%	0.640%
	4th	0.580%	0.580%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2020-2021</b>	1st	0.660%	0.670%
	2nd	0.550%	0.560%
	3rd	0.490%	0.490%
	4th	0.460%	0.470%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2013-14</b>	1st	0.610%	0.630%
	2nd	0.590%	0.600%
	3rd	0.670%	0.670%
	4th	0.650%	0.650%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2021-2022</b>	1st	0.480%	0.490%
	2nd	0.460%	0.470%
	3rd	0.560%	0.560%
	4th	0.930%	0.940%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2014-15</b>	1st	0.710%	0.730%
	2nd	0.690%	0.700%
	3rd	0.660%	0.650%
	4th	0.620%	0.630%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2022-2023</b>	1st	1.630%	1.610%
	2nd	2.700%	2.780%
	3rd	3.370%	3.370%
	Preliminary 4th	3.800%	3.800%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2015-16</b>	1st	0.710%	0.720%
	2nd	0.680%	0.690%
	3rd	0.820%	0.830%
	4th	0.900%	0.910%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2024-2025</b>	1st	3.800%	3.880%
	2nd	4.000%	4.120%
	3rd	4.110%	4.140%
	Preliminary 4th	4.180%	4.220%

## RESIDENT FTES BY DIVISION

### FALL/SPRING SEMESTERS

DIVISION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Behavioral &amp; Social Sciences</b>	2,348	2,280	2,720	2,736	2,741	2,990	2,824	2,574	2,875	3,332
<b>Business Education</b>	837	826	881	897	901	957	927	896	947	1,006
<b>Fine Arts</b>	1,989	1,892	1,958	1,919	1,953	1,925	1,296	1,317	1,194	1,153
<b>Health Sciences &amp; Athletics</b>	1,709	1,591	1,632	1,608	1,529	1,367	1,096	1,377	1,606	1,680
<b>Humanities</b>	2,893	2,775	2,744	2,620	2,400	2,243	1,704	1,581	1,851	1,956
<b>Industry &amp; Technology*</b>	1,669	1,630	1,685	1,769	2,069	1,602	860	804	1,152	1,111
<b>Library &amp; Learning Resources</b>	-	-	-	-	-	-	60	99	92	95
<b>Mathematical Sciences</b>	2,628	2,617	2,827	2,792	2,551	2,130	1,792	1,503	1,586	1,595
<b>Natural Sciences</b>	2,111	2,070	2,041	2,063	2,053	2,105	1,922	1,921	1,837	1,905
<b>Total=&gt;</b>	<b>16,184</b>	<b>15,681</b>	<b>16,488</b>	<b>16,404</b>	<b>16,198</b>	<b>15,319</b>	<b>12,482</b>	<b>12,072</b>	<b>13,140</b>	<b>13,833</b>

\* Includes FTES from Paramedic Program, In-Service & Affiliate Training Program, Industrial Emergency Council

### SUMMER & WINTER INTERSESSIONS

DIVISION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Behavioral &amp; Social Sciences</b>	297	333	697	669	735	821	958	814	852	1,075
<b>Business Education</b>	58	77	111	111	102	124	165	142	109	110
<b>Fine Arts</b>	152	190	314	305	335	323	355	281	310	177
<b>Health Sciences &amp; Athletics</b>	142	169	282	254	276	298	241	335	368	396
<b>Humanities</b>	215	238	376	359	313	276	344	268	304	309
<b>Industry &amp; Technology</b>	107	146	238	306	317	269	162	99	111	139
<b>Library &amp; Learning Resources</b>	-	-	-	-	-	-	-	49	18	22
<b>Mathematical Sciences</b>	281	356	510	505	439	409	496	355	341	371
<b>Natural Sciences</b>	237	261	343	317	315	329	352	353	265	286
<b>Total=&gt;</b>	<b>1,489</b>	<b>1,770</b>	<b>2,871</b>	<b>2,826</b>	<b>2,832</b>	<b>2,849</b>	<b>3,073</b>	<b>2,696</b>	<b>2,678</b>	<b>2,886</b>

## RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATES

<b>PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)</b>	
<b>Effective Period</b>	<b>Rate</b>
2005-06	9.116%
2006-07	9.124%
2007-08	9.306%
2008-09	9.428%
2009-10	9.709%
2010-11	10.707%
2011-12	10.923%
2012-13	11.417%
2013-14	11.442%
2014-15	11.770%
2015-16	11.847%
2016-17	13.888%
2017-18	15.531%
2018-19	18.062%
2019-20	19.72%
2020-21	20.70%
2021-22	22.91%
2022-23	25.37%
2023-24	26.68%
2024-25	27.80%
<b>STATE TEACHERS RETIREMENT SYSTEM (STRS)</b>	
<b>Effective Period</b>	<b>Rate</b>
1989-2014	8.25%
2014-2015	8.88%
2015-2016	10.73%
2016-2017	12.58%
2017- 2018	14.43%
2018-2019	16.28%
2019-2020	17.10%
2020-2021	16.15%
2021-2022	16.92%
2022-2023	19.10%
2023-2024	19.10%
2024-2025	19.10%



**REVENUE LIMITS PER FUNDED ADA/FTES**  
**FISCAL YEARS 1997-98 THROUGH 2024-2025**

Fiscal Year	Revenue per Credit ADA/FTES	Revenue per Non-Credit ADA/FTES
1997-98	\$ 3,278.88	\$ 1,370.64
1998-99	\$ 3,369.13	\$ 1,496.85
1999-00	\$ 3,397.96	\$ 1,617.83
2000-01	\$ 3,590.69	\$ 1,638.13
2001-02	\$ 3,616.21	\$ 1,678.50
2002-03	\$ 3,530.78	\$ 1,720.46
2003-04	\$ 3,714.41	\$ 1,809.94
2004-05	\$ 3,736.76	\$ 1,834.50
2005-06	\$ 4,122.92	\$ 2,479.23
2006-07	\$ 4,367.00	\$ 2,626.00
2007-08	\$ 4,565.00	\$ 2,745.00
2008-09	\$ 4,565.00	\$ 2,745.00
2009-10	\$ 4,565.00	\$ 2,745.00
2010-11	\$ 4,565.00	\$ 2,745.00
2011-12	\$ 4,565.00	\$ 2,745.00
2012-13	\$ 4,565.00	\$ 2,745.00
2013-14	\$ 4,565.00	\$ 2,745.00
2014-15	\$ 4,636.00	\$ 2,788.00
2015-16	\$ 4,636.00	\$ 2,788.00
2016-17	\$ 5,005.75	\$ 3,010.10
2017-18	\$ 5,071.81	\$ 3,049.82
2018-19	\$ 3,882.00	\$ 3,347.00
2019-20	\$ 4,009.00	\$ 3,381.00
2020-21	\$ 4,009.00	\$ 3,381.00
2021-22	\$ 4,212.00	\$ 3,552.00
2022-23	\$ 4,737.00	\$ 3,994.00
2023-24	\$ 5,238.00	\$ 4,417.00
2024-25	\$ 5,278.00	\$ 4,451.00

*These calculations do not include any deficit adjustments applied by the State to total Apportionment payments unless the actual Base Revenue Limit is affected.*

**Projection of FTES Requirements  
FTES Goal and Actual  
2020-21 to Present**

	<b>2020-2021</b>	<b>Goal</b>	<b>Actuals</b>
Summer 20		1,700	1,910
Fall 20		8,350	6,572
Winter 21		1,000	1,164
Spring 21		7,300	5,909
<b>Total</b>		<b>18,350</b>	<b>15,555</b>
	<b>2021-2022</b>	<b>Goal</b>	<b>Actuals</b>
Summer 21		1,700	1,560
Fall 21		8,350	6,194
Winter 22		1,000	936
Spring 22		7,300	5,120
<b>Total</b>		<b>18,350</b>	<b>13,810</b>
	<b>2022-2023</b>	<b>Goal</b>	<b>Actuals</b>
Summer 22		1,702	1,571
Fall 22		6,685	6,647
Winter 23		1,025	1,084
Spring 23		5,966	6,454
<b>Total</b>		<b>15,378</b>	<b>15,756</b>
	<b>2023-2024</b>	<b>Goal</b>	<b>Annual 320</b>
Summer 23		1,687	1,771
Fall 23		7,345	7,144
Winter 24		1,159	1,118
Spring 24		6,851	6,687
<b>Total</b>		<b>17,042</b>	<b>16,719</b>
	<b>2024-2025 <sup>1</sup></b>	<b>Goal</b>	<b>Projection</b>
Summer 24		1,790	1,892
Fall 24		7,475	7,628
Winter 25		1,165	1,165
Spring 25		6,953	6,953
<b>Total</b>		<b>17,383</b>	<b>17,638</b>

<sup>1</sup> FTES projections are tentative.

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# GLOSSARY

## GLOSSARY OF FINANCE TERMS

**ACCOUNTING** - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

**ALLOCATION** - Division or distribution of resources according to a predetermined plan.

**ALTERNATIVE RETIREMENT PLAN (ARP)** - An option to the STRS and PERS plans available to employees taking a part-time certificated teaching or management position.

**APPORTIONMENT** - Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

**APPROPRIATION** - An allocation of funds made by a legislative or governing body for a specified time and purpose.

**APPROPRIATION FOR CONTINGENCIES** - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

**ASSESSED VALUE** - The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increased is tied to the California Consumer Price Index but may not exceed 2%.

**AUGMENTATIONS** - Augmentation requests should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget.

**AUXILIARY OPERATIONS** - Supportive services and/or specialized programs for the general benefit of the college. The governing board of a community college district may establish auxiliary organizations for the purpose of providing supportive services and specialized programs for the general benefit of its college. Education Code Section 72670 provides examples of entities that may be considered as auxiliary organizations.

**AVERAGE DAILY ATTENDANCE (ADA)** - The student workload unit formerly used as the basis for computation of State support for California Community Colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-Time Equivalent Student (FTES).

**BASE FUNDING** - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

**BASE REVENUE** - The district's total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

**BASE YEAR** - A year to which reference is made when projecting a current condition.

**BLOCK GRANT** - A fixed sum of money, not linked to enrollment/FTES measures.

**BOARD OF GOVERNORS** - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that

affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

**BOARD OF GOVERNORS ENROLLMENT FEE WAIVER (BOGW)** - A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

**BOARD OF TRUSTEES** - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

**BOND** - A means of long-term debt financing. See General Obligation Bond.

**BOOKSTORE FUND** - The fund designated to receive the proceeds derived from the district's operation of a community college bookstore (Education Code Section 81676). All necessary expenses, including salaries, wages, and cost of capital improvements for the bookstore may be paid from generated revenue.

**BUDGET** - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures (ideally, an educational plan expressed in dollars).

**BUDGET ACT** - The legislative vehicle for the state's budget appropriations. The constitution requires that it be passed by a two-thirds vote of each house and sent to the governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

**BUDGETING** - The process of allocating available resources among potential activities to achieve the objectives of an organization.

**CAFETERIA FUND** - The fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria. Costs incurred in the operation and maintenance of such cafeteria are to be paid from this fund.

**CALIFORNIA PROMISE GRANT** - The California Community Colleges Promise Grant permits enrollment fees to be waived. Replaces Board of Governor's Fee Waiver (BOGW).

**CAP** - A maximum limit.

**CAPITAL PROJECTS FUND** - Capital Projects are projects that involve the acquisition, construction, or maintenance of fixed assets, land, buildings, construction, or equipment.

**CATEGORICAL FUNDS** - Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: funding for the disabled, EOP&S, scheduled maintenance, and matriculation.

**CATEGORICAL PROGRAMS** - Some college revenues are "categorical", as opposed to general purpose revenues, because they can only be used for specific activities. Usually these programs result from grants, contracts, or targeted federal or state legislation.

**CHART OF ACCOUNTS** - A systematic list of accounts applicable to a specific entity.

**CHILD DEVELOPMENT FUND** - The fund designated to account for all revenues for on or from the operation of childcare and redevelopment services.

**COST OF LIVING ADJUSTMENTS (COLA)** - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

CONSUMER PRICE INDEX (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COURSE CLASSIFICATION - All courses offered by a college are classified by area (examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.

CURRENT EXPENSE OF EDUCATION (CEE) - ECS 84362 - The current General Fund operating expenditures excluding expenditures for food services, community services, object classifications, 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

DEFERRED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program. Beginning with the 1997-98 fiscal year, the program is described as scheduled maintenance.

DEFICIT - The amount by which a sum of money falls short of the required or expected amount.

DEFICIT SPENDING - Spending more than the amount of money received in a given year.

DISCRETIONARY ACTIVITIES AND EXPENDITURES - Costs associated with travel, supplies, copier expenses, part-time salaries or other activities in the operation of the College program that are not subject to contractual obligations.

EDUCATION CODE (ED CODE) - The primary body of law which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

EDUCATIONAL PLAN - A chapter in the Master Plan that reviews the operational plans for the next three years of ALL departments, work units and programs within all divisions in all vice-presidential areas.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) - In 1992, the State of California began shifting local property tax revenues from cities, counties, and some special districts into funds to support schools and reduce the State general fund cost of education under Proposition 98.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

ENHANCEMENTS - Enhancement requests should be based on needs assessment and/or program review. An enhancement is an increase to the base budget.

ENROLLMENT/FTES CAP - A limit on the number of students (FTES) for which the State will provide funding.

EQUALIZATION - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

EXPENDITURES - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

FIFTY PERCENT LAW - Requires that 50% of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

**FULL-TIME EQUIVALENT STUDENT (FTES)** - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**FUND BALANCE** - The difference between assets and liabilities.

**GENERAL OBLIGATION BOND (G.O. BOND)** - This financing source requires voter approval. On November 5, 2002, local voters approved Measure E for a total of \$394,516,464. Bond funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

**GENERAL FUND - RESTRICTED** - The designation "Restricted" is used to account for resources available for the operation and support of the educational program that are specifically restricted by donors or other outside agencies as to their expenditures. Such externally imposed restrictions are contrasted with internally created designations imposed by the governing board. In general, unrestricted moneys can be used for any legal purpose deemed necessary. Restricted moneys are from a specific source which requires that the moneys be used for specific purpose(s).

**GENERAL FUND - UNRESTRICTED** - The designation "Unrestricted" is used to account for resources available for the general purposes of each community college district's operation and support of its educational program. Resources with uses restricted by donors or other outside agencies are accounted for in the General fund Restricted.

**GENERAL RESERVE** - An account to record the reserve which is budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 34/35** - In November 1999, GASB issued Statements No. 34 and 35: "Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities, an Amendment of GASB Statement No. 34". GASB 35 specifies the reporting model format and focus of financial statements of state and local governments.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 45** - GASB 45 requires that non-pension benefits for retirees, such as retiree health care, be shown as an accrued liability on the budget, similar to pension benefits. Rather than using pay-as-you-go for retiree benefits,

GASB 45 requires an estimate of the future value of such benefits for its retirees and then calculates an actuarially-derived yearly expense to be shown on its budget. While GASB 45 requires only accrued accounting of retiree benefits, failure to then fund the calculated annual liability may have additional audit and credit consequences.

**INFLATION FACTOR** - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

**INSTRUCTIONAL ACTIVITIES AND EXPENDITURES** - Expenditures for full-time and part-time faculty are considered when determining the costs of instructional activities.

**LOTTERY** - Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils". Lottery income has added about 3% to 4% to community college funding.



**MANDATED COSTS** - College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

**MANDATORY ACTIVITIES AND EXPENDITURES** - Costs from all full-time salaries and benefits (other than those directly related to instruction), contractual obligations, and operational requirements such as utilities, housekeeping, telephones, and trash removal are considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

**MARGINAL FUNDING** - A procedure whereby the gain or loss in funds for growth or decline in FTES is computed at a rate which is less than the average revenue per FTES.

**MASTER PLAN** - (also called Comprehensive Master Plan or Educational and Facilities Master Plan) - a written plan that results from a process by which the college assesses the needs of its educational service area and assures that all of its educational operations, facilities and other resources are effectively directed toward meeting those needs. A master plan includes chapters on the following: strategic plan, educational plan, technology plan, facilities plan, staffing plan, and resource plan.

**NON-CREDIT FTES** - FTES earned in non-credit courses, generally adult education.

**NON-RESIDENT FEES** - Students who have not been legal residents of the State of California for one year must pay non-resident fees to attend community colleges. These fees, which are set by the Board annually in accordance with State regulations, are currently \$160 per unit (2006-07).

**OBJECT** - Expenditure classification category of an item or a service purchased.

**OTHER TRUST AND AGENCY FUNDS** - Other Trust and Agency Funds are used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. Expendable trusts are established when the principal may be expended or disbursed. Such funds may be established and maintained in the appropriate county treasury or, as an alternative; the governing board may establish a bank account for each fund.

**PLANNING AND BUDGETING COMMITTEE (PBC)** - This committee serves as the steering committee for campus wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the college. The PBC makes recommendations to the president on all planning and budgeting issues and reports all committee activities to the campus community.

**PER CAPITA PERSONAL INCOME** - Income before taxes as estimated by the U.S. Department of Commerce.

**PARTNERSHIP FOR EXCELLENCE (PFE)** - In 1998, the State enhanced the community college budget on an FTES basis to be used to meet goals established for 2005-06 in 5 areas. Annual reports are submitted to the Board of Governors. Ed Code Section 84754 will sunset January 1, 2005.

**PROGRAM-BASED FUNDING** - A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

**PROPERTY OWNERS' TAX RELIEF** - Residential property owners who occupy their own homes receive a property tax credit in California. As this results in reduced property tax revenues for tax-supported agencies such as community colleges, the State uses parts of its general revenues to cover the loss to the colleges.

**PROPERTY TAXES** - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted

apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

**PROPOSITION 13** - An initiative amendment passed in June 1978, adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-third vote to change existing or levy other new taxes.

**RESERVE** - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

**RESERVE FOR CONTINGENCIES** - Funds set aside for a future emergency; a possibility that must be prepared against.

**RESTRICTED FUNDS** - Money which must be spent for a specific purpose either by law or by local board action.

**REVENUE** - Income from all sources.

**REVENUE LIMIT** - The specific amount of student enrollment fees, state and local taxes a college district may receive per pupil for its general education program. Annual increases are determined by Proposition 98 formula or the Legislature.

**SCHEDULED MAINTENANCE** - Major repairs of buildings and equipment which have been postponed by college districts. Some matching State funds are available to districts which establish a scheduled maintenance program. Prior to the 1997-98 fiscal year, the program was described as deferred maintenance.

**SELF-INSURANCE FUNDS** - (Education Code Section 81602) Funds designated to account for income and expenditures of self-insurance programs. This fund is maintained in the County treasury and used to provide for payments on deductible types of insurance policies and on losses or payments due to non-insured perils.

The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.

Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.

The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.

**SHORTFALL** - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SPLIT ROLL** - A system for taxing business and industrial property at a different rate from individual homeowners.

**STATE APPORTIONMENT** - An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

**STRATEGIC PLAN** - A proactive, evidence based three to five-year plan developed to guide decision making and resource allocation aligned with the institutional mission, vision, values and strategic initiatives.

**STRATEGIC PLANNING** - A proactive, future-oriented process that includes external analyses designed to determine the needs of the service area, and internal analyses designed to assess the college's ability to meet those needs; focus is on the next three to five years.

STUDENT CENTERED FUNDING FORMULA - Funding method introduced in fiscal year 2018-19 for Community Colleges to tie the funding of colleges to each institution's student needs and outcomes.

STUDENT FINANCIAL AID FUNDS - Funds designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district-matching share of payments to students.

SUBVENTIONS - Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example, to compensate for loss of funds due to tax exemptions.

SUNSET - The termination of the regulations for a categorical program or regulation.

TIDELANDS OIL REVENUES - Money from oil on state-owned lands. When available, some of the revenues are appropriated for community college capital outlay needs.

TOP CODE - Taxonomy of Programs code number used in budget.

TOTAL COMPUTATIONAL REVENUE (TCR) - The District's General Apportionment Funding for a given fiscal year as calculated by the California Community College Chancellor's Office.

UNENCUMBERED BALANCE - That portion of an appropriation or allotment not yet expended or obligated.

UNFUNDED FTES - FTES which are generated in excess of the enrollment/FTES cap.

WEEKLY STUDENT CONTACT HOURS (WSCH) - are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.