



FINAL BUDGET

2022-23

El Camino Community College District

Office of the Superintendent/President September 6, 2022

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2022-23

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EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2022-23

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Ms. Kerri Webb, Public Information & Government Relations

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EL CAMINO COMMUNITY COLLEGE DISTRICT

16007 Crenshaw Boulevard, Torrance, California 90506

Telephone (310) 532-3670 or 1-866-ELCAMINO

September 1, 2022

Members of the Board of Trustees
El Camino Community College District

I am please to present to you the Final El Camino Community College District 2022-2023 Budget for adoption. This budget establishes our currently unaudited ending fund balances for 2021-2022, establishes the beginning balances for 2022-2023, and includes revisions to our Tentative Budget consistent with changes contained within the States' Final Adopted Budget for 2022-2023 from the May Revise.

Fiscal Year 2021-2022

El Camino Community College District ended the year with 13, 829 earned FTES having had a goal of 19,000 FTES. The sustained and compounded effects of the Pandemic have continued to impact enrollment and operations at post-secondary institutions nationwide. The College has been proactive in developing a response to these issues. Throughout the 2021-2022 fiscal year the College successfully developed and implemented plans and activities that have supported the navigation of a safe return to campus. During the 2021-2022 fiscal year, the College continued to receive restricted federal and state funding to support this effort. A secondary effect of the strategic utilization of these funds is an unaudited 2021-2022 Unrestricted General Fund balance year over year increase of approximately \$600,000 resulting in an end of year projected balance totaling \$56,956,125. This positive financial situation will enable El Camino College to continue to proactively plan and prepare for the coming 2024-2025 fiscal impacts associated with the anticipated end of the hold harmless FTES protections.

Fiscal Year 2022-2023

The final budget has been built based on the Budget Assumptions documented on pages 9 and 10. New restricted and unrestricted revenues from the State has enabled El Camino College to prioritize and fund college initiatives to improve not only the student experience and student success but the employee experience and employee success as well. These new revenues will also allow the College to make strategic investments in student retention, recruitment, and engagement. In addition to these investments, we have been able to fund a substantial number of the Institutional Resource Allocation requests submitted by all areas/departments at the College. Finally, this budget does not reflect the potential costs of any new collective bargaining agreements which may be ratified later this fall or other fiscal obligations that may emerge relative to the total cost of institutional ownership. However, the fiscal state of the College is healthy and sound. We are looking forward to a productive year investing in employees, pursuing our institutional vision, growing enrollment, and advancing student success.

Sincerely,

A handwritten signature in blue ink that reads "Brenda".

Brenda Thames, Ph.D.
Superintendent/President
El Camino College

EL CAMINO COMMUNITY COLLEGE DISTRICT

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Student Trustee

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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**FY 2022-23 Budget Development
Recommended Budget
Assumptions**

The following 2022-23 Final Budget Assumptions are recommended by the President.

A. Organization

The 2022-23 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 = **\$ 56,597,101**

C. Estimated Revenue including Federal, State and Local Sources = \$ 167,430,383

1. General Apportionment Revenue (SCFF) = **\$ 142,063,070** (6.56% COLA is applied only to General Apportionment portion of Revenue)
2. Federal Revenue = **\$ 14,000**
3. Other State Revenue = **\$ 16,207,162**
4. Other Local Revenue = **\$ 5,635,814**
5. Contributions into Fund 11 = **\$ 3,510,337**
 - a. (From Fund 16 – PERS / STRS Liability)

D. 2022-23 General Apportionment Revenue is based on 2022-23 SCFF calculation using a three-year average of 2021-22 actual FTES and 2019-20 and 2020-21 Hold Harmless FTES.

1. Projected Cost of Living Adjustment (COLA) increase = 6.56% (plus 0.5% growth) = **\$8,338,713**
2. Total 2021-22 P-2 generated FTES = **13,829.52** FTES (Actual)
 - a. Credit FTES = **13,795.85**
 - b. Non-Credit FTES = **33.67**
3. 2021-22 Funded FTES = **18,994.19**
 - a. Credit FTES = **18,945.47**
 - b. Non-Credit FTES = **48.72**

E. Projected Course Offerings: 4,896 sections for the 2022-23 Academic Year.

F. Fall 2022 Faculty Obligation Number (FON) of 336

G. Step and Column Movement:

1. Certificated: 1.75% = **\$ 979,707**
2. Classified: 1.30% = **\$ 419,277**
3. Benefits Costs = **\$ 639,442**

H. Pension Contributions:

1. Public Employee Retirement System (PERS) Increases by **2.490%** to **25.400%** = **\$ 852,604**
2. State Teachers Retirement System (STRS) Increases by **2.180%** to **19.100%** = **\$ 1,295,317**

I. Budget for projected utility cost increases of 8% over 2021-22 projected costs = \$ 879,152

J. Budget for Election Costs of = \$ 350,000

- K. Budget for Classification Studies = **\$ 500,850**
 - 1. Classified (ECCE) = **\$ 243,250**
 - 2. Management/Confidential = **\$ 257,600**
- L. Student Services - Student Outreach, Engagement and Retention
 - 1. **\$ 1 Million**
- M. Institutional Research and Planning – Annual Planning Items
 - 1. **\$ 4 Million**
- N. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund)
 - 1. **\$ 1,872,179** to Fund 12 (Restricted General Fund)
 - a. **\$ 1,372,179** for Parking Services
 - b. **\$ 500,000** for Technology Refresh
 - 2. **\$ 5,400,000** to Fund 41 (Capital Outlay)
 - a. Facilities – Campus Projects Fund
 - 3. **\$ 2,071,771** to Fund 62 (Property & Liability Insurance)
 - 4. **\$ 190,000** to Fund 74 (Student Financial Aid-Return to Title 4)
- O. Budgeted Total 2022-23 Expenditures: **\$ 166,560,986**
- P. Projected Surplus for 2022-23 Fiscal Year: **\$ 869,397**
- Q. Projected Ending Fund Balance: **\$ 57,466,498**
- R. Three Months Operating Cash = **\$41.6 million** (25% of budgeted expenditures)

**FINAL BUDGET SUMMARY
ALL FUNDS
2022-23**

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	Dental Self- Insurance Fund - Fund 63
Beginning Balance	56,597,101	11,086,671	3,757,660	14,066,674	85,101,746	9,492,094	3,709,962	935,560	736,497	388,189
Revenue										
Federal	14,000	23,194,774	-	-	-	-	-	-	-	-
State	107,426,886	49,438,605	-	48,985,471	-	-	-	-	-	-
Local	56,479,160	4,757,429	-	430,000	600,000	60,000	1,419,518	2,125,204	-	1,215,288
Interfund Transfers In	3,510,337	1,872,179	-	5,400,000	-	-	1,462,737	-	2,071,771	-
Total Revenue	167,430,383	79,262,987	-	54,815,471	600,000	60,000	2,882,255	2,125,204	2,071,771	1,215,288
Total Available Resources	224,027,484	90,349,658	3,757,660	68,882,145	85,701,746	9,552,094	6,592,217	3,060,764	2,808,268	1,603,477
Appropriations										
Academic Salaries	56,461,013	4,140,923	-	-	-	-	-	-	-	-
Classified Salaries	36,047,238	11,068,061	-	-	198,111	-	544,317	135,356	-	-
Staff Benefits	43,416,423	5,509,683	-	-	99,613	-	242,282	47,596	-	-
Supplies/Books	3,512,901	37,528,622	-	413,253	7,110	-	1,085,855	-	543,497	-
Other Operating Expenses	15,186,943	14,260,907	-	1,291,583	13,841,762	39,098	90,423	1,942,252	1,457,112	1,215,288
Capital Outlay	2,401,518	13,265,974	-	50,951,455	71,146,096	9,512,996	-	-	71,162	-
Transfers Out / Other Outgo	9,534,950	114,440	3,510,337	-	-	-	-	-	-	-
Total Appropriations	166,560,986	85,888,610	3,510,337	52,656,291	85,292,692	9,552,094	1,962,877	2,125,204	2,071,771	1,215,288
Board Required 6% Reserve	9,993,659									
Reserve For Contingencies	47,472,839	4,461,048	247,323	16,225,854	409,054	-	4,629,341	935,560	736,497	388,189
Legally Restricted Reserve	-	-	-	-	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-	-	-
Net Change to Fund Balance	869,397	(6,625,623)	(3,510,337)	2,159,180	(84,692,692)	(9,492,094)	919,378	-	-	-
Projected Ending Fund Balance	57,466,498	4,461,048	247,323	16,225,854	409,054	-	4,629,341	935,560	736,497	388,189

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
29,228,507	1,221,962	199,188	2,504,418	844,865	72,154	495,942	220,439,190
-	-	-	39,265,852	-	-	100,000	62,574,626
-	-	-	8,732,132	-	-	-	214,583,094
6,000	476,000	75,747	190,000	253,975	91,701	39,252	68,219,274
-	-	-	-	-	-	-	14,317,024
6,000	476,000	75,747	48,187,984	253,975	91,701	139,252	359,694,018
29,234,507	1,697,962	274,935	50,692,402	1,098,840	163,855	635,194	580,133,208
-	-	-	-	-	-	-	60,601,936
-	77,888	-	-	-	-	-	48,070,971
-	29,195	-	-	-	-	-	49,344,792
-	388,301	-	-	35,772	91,701	177,253	43,784,265
150,000	54,038	75,747	-	208,203	-	1,537	49,814,893
-	-	-	-	20,000	-	-	147,369,201
-	-	-	48,187,984	-	-	-	61,347,711
150,000	549,422	75,747	48,187,984	263,975	91,701	178,790	460,333,769
29,084,507	1,148,540	199,188	2,504,418	834,865	72,154	456,404	9,993,659
-	-	-	-	-	-	-	119,799,439
-	-	-	-	-	-	-	-
(144,000)	(73,422)	-	-	(10,000)	-	(39,538)	(100,639,751)
29,084,507	1,148,540	199,188	2,504,418	834,865	72,154	456,404	119,799,439

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
9791	Beginning Balance	34,231,353	56,123,616	56,597,101
9795	Adjustments to Beginning Fund Balance	-	-	-
	Adjusted Beginning Fund Balance	34,231,353	56,123,616	56,597,101
REVENUE				
FEDERAL REVENUE				
8151	Financial Aid Adm. Allow	11,304	122,470	14,000
8190	Other Federal Revenues	987	-	-
8191	Federal Indirect Cost	70,803	58,161	-
8199	Federal Grant Income	-	-	-
	FEDERAL REVENUE TOTAL	83,094	180,631	14,000
STATE REVENUE				
8601	Full-Time Faculty Hiring	872,500	2,340,624	2,544,156
8606	Part-time Faculty Salary Spprt	409,854	436,778	435,583
8610	GA - Gen Apport (State Aid)	46,493,594	41,987,128	61,749,339
8612	Prior Year Corrections	9,910,641	156,787	-
8613	Current Year Corrections	-	-	-
8614	Enroll Fee Admin 2%	287,547	225,014	250,000
8620	Categorical Apportionment - PT Health Benefits	-	-	3,400,000
8621	State Indirect Cost	183,356	83,415	106,375
8623	DSPS P/Y correction > GF(state)	-	-	-
8630	GA - Ed Protection Acct (EPA)	30,491,272	37,805,638	29,298,853
8632	Prior Year Ed Protection Acct	-	-	-
8670	GA - State Tax Subventions	167,520	166,322	171,520
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	12	12	12
8680	State -Lottery	3,398,341	3,542,351	3,305,011
8682	Mandated Costs	578,541	578,633	578,633
8690	Other State Revenues	(4,411)	-	-
8692	STRS On-Behalf payments revenue	4,854,217	5,587,404	5,587,404
	STATE REVENUE TOTAL	97,642,984	92,910,106	107,426,886
LOCAL REVENUE				
8800	Administrative Oversight-Compton	3,817	-	-
8811	GA - Secured Roll Tax	34,228,133	34,948,744	38,989,081
8812	GA - Supplemental Roll Tax	1,037,456	1,174,484	713,546
8813	GA - Unsecured Roll Tax	1,158,503	1,066,594	983,985
8816	GA - Prior Years Taxes	1,061,466	1,254,054	773,297
8817	GA - ERAF	-	(40)	-
8818	GA - Pen&Interest - Del Taxes	1,649,203	1,104,419	242,368
8819	GA - RDA Proceeds	206,015	223,263	773,438
8830	Contract Services	-	-	-
8841	Food Service Commission	-	6,722	-
8842	Equipment/Supplies sales/commi	5,022	-	5,500
8850	Rental And Leases	271,609	543,072	245,820
8851	Lease Contract-Pioneer Theater	47,663	99,659	249,600
8854	Lease-Child DevelopmentBldg	-	-	-
8860	Interest And Investment Income	276,753	397,419	400,000
8870	Student Fees(Contra)BadDebts	(13,935)	(1,167,024)	-
8872	Community ED class fees	(325)	-	-
8874	GA - Enrollment Fees	19,382,747	16,827,362	23,084,273
8876	Health Fees	-	-	-
8879	Transcripts	47,201	65,201	37,135
8880	Non Resident Fees	979,426	1,406,302	1,694,848
8881	Parking Fees	-	-	-
8885	Out of Country Tuition	2,549,588	1,965,375	2,095,391
8887	Catalog/Class Schedule Sales	-	-	-
8888	GA - Bd Fin Assist Prg (BFAP)	(11,360,789)	(9,443,489)	(14,716,642)
8889	Other Student Fees & Charges	11,669	178,382	207,520
8890	Other Local Income	1,538,849	1,939,482	700,000
8855	Contra For Student WriteOffs	-	(2,158,720)	-
8893	Miscellaneous	7,699	4,486	-
8895	Other Local Revenue	-	585	-
	LOCAL REVENUE TOTAL	53,087,770	50,436,332	56,479,160

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

REVENUES		2020-21	2021-22	2022-23
		Actuals	Unaudited	Proposed
			Actuals	Budget
CONTRIBUTIONS				
8983	Contribution from FD12	-	2,158,720	-
8984	Contribution from FD16	3,080,806	3,639,808	3,510,337
	CONTRIBUTIONS TOTAL	3,080,806	5,798,528	3,510,337
TOTAL REVENUES		153,894,655	149,325,597	167,430,383
EXPENDITURES				
ACADEMIC SALARIES				
11	1100 - Regular Schedule, Teaching	26,756,076	27,113,494	29,960,748
12	1200 - Regular Schedule, Non-Teaching	8,553,504	8,889,344	8,223,975
13	1300 - Other Schedule, Teaching	18,441,890	19,537,115	15,721,680
14	1400 - Other Schedule, Non-Teaching	2,148,595	3,071,170	2,552,110
16	1400 - Faculty Awards	2,000	2,000	2,500
19	1900 - Other Faculty Compensation	-	-	-
	ACADEMIC SALARIES TOTAL	55,902,066	58,613,123	56,461,013
CLASSIFIED SALARIES				
21	2100 - Full Time	24,791,487	25,603,297	31,837,396
22	2200 - Instructional Aides	1,324,495	1,411,168	1,499,842
23	2300 - Student Help, Hourly and Overtime	1,256,298	2,466,149	2,707,000
26	2600 - Staff Awards	6,000	4,000	3,000
29	2900 - Other Classified Compensation	-	-	-
	CLASSIFIED SALARIES TOTAL	27,378,280	29,484,614	36,047,238
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	7,480,240	8,144,790	8,232,429
32	3200 - Public Employees' Retirement	5,719,507	6,485,624	8,121,508
33	3300 - Social Security - OASDI/Medicare	2,939,066	3,154,358	4,011,928
34	3400 - Health and Welfare - Medical	8,888,839	9,185,915	13,965,173
35	3500 - Unemployment Insurance	88,034	427,827	427,370
36	3600 - Workers' Compensation Insurance	1,643,273	1,864,952	1,882,097
37	3700 - Cash in Lieu of Insurance	111,879	102,934	-
38	3800 - Other Benefits	420,180	367,288	402,304
39	3902,03,13, 14 - STRS On Behalf Payments	4,854,217	5,587,404	5,587,404
39	3911, 12, 20,30 - OPEB (Other Post-Employment Benefits)	792,096	721,108	786,210
39	3932 - SERP (Supplemental Early Retirement Plan)	601,588	1,042,909	-
39	3990 - Retiree Medical Reimbursement	115,719	-	-
39	3990 - Other Miscellaneous	-	-	-
	STAFF BENEFITS TOTAL	33,654,638	37,085,109	43,416,423
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	11,135	1,982	27,584
43	4300 - Instructional Supplies	258,268	835,346	1,133,782
44	4400 - Other Instructional Supplies	36,717	56,145	119,174
45	4500 - Non-Instructional Supplies/Gasoline	552,554	1,203,702	2,166,338
46	4600 - Non-Instructional Supplies/Gasoline	39,254	83,319	66,023
	BOOKS, SUPPLIES AND MATERIALS TOTAL	897,928	2,180,494	3,512,901
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	392,477	828,868	1,530,337
52	5200 - Travel, Conference and Training	67,158	220,281	589,162
53	5300 - Dues and Memberships	241,277	229,851	302,575
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	2,341,545	3,578,064	4,264,789
56	5600 - Contracts, Rentals, and Repairs	1,872,348	3,081,278	3,356,267
57	5700 - Legal, Elections, and Audit Expense	1,171,993	925,656	1,279,301
58	5800 - Other Services, Postage, Advertising	1,563,979	2,066,025	3,649,162
59	5900 - Miscellaneous	103,935	110,409	215,350
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	7,754,711	11,040,433	15,186,943
CAPITAL OUTLAY				
62	6200 --	-	-	-
63	6300 - Library Books	-	125,122	135,045
64	6400 - Equipment	721,526	443,868	2,266,473
	CAPITAL OUTLAY TOTAL	721,526	568,990	2,401,518

EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11

EXPENDITURES		2020-21	2021-22	2022-23
		Actuals	Unaudited	Proposed
			Actuals	Budget
	OTHER OUTGO			
73	7300 - Interfund Transfer-All Funds	-	-	
	7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	3,215,865	775,580	1,872,179
	7305 - Interfund Transfer-Fd62 Property & Liability	1,452,271	1,771,771	2,071,771
	7312 - Interfund Transfer-Fd74 Student Financial Aid	-	-	190,000
	7313 - Interfund Transfer-Fd41	-	500,000	5,400,000
	7317 - Interfund Transfer-Fd69 OPEB	-	3,832,000	-
	7390 - Other Outgo	1,025,106	3,000,000	-
	7500 - Student Financial Aid	-	-	1,000
	OTHER OUTGO TOTAL	5,693,242	9,879,351	9,534,950
	TOTAL EXPENDITURES	132,002,391	148,852,112	166,560,986
	NET CHANGE TO FUND BALANCE	21,892,263	473,485	869,397
	BOARD REQUIRED 6% RESERVE	7,920,143	8,931,127	9,993,659
	RESERVE FOR CONTINGENCY	48,203,473	47,665,974	47,472,839
	COMMITTED FUND BALANCE	-	-	-
	UNCOMMITTED / UNALLOCATED FUND BALANCE	-	-	-
	TOTAL ENDING BALANCE	56,123,616	56,597,101	57,466,498

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance			7,000,933	8,403,182	11,086,671
REVENUE					
FEDERAL REVENUE					
8120	7621	Federal Work Study	-	548,762	645,721
8120	6495	CESMII -SM Workforce Developme	-	145,556	-
8140	6405	TANF	36,371	93,044	62,547
8140	6408	DPSS	100,750	93,316	91,447
8150	7621	Federal Work Study	276,546	-	-
8170	1102	VTEA Administration	814,665	803,421	767,326
8170	6484	CTE Transitions Allocation	-	-	-
8190	1214	Teacher Preparation Pipeline	73,337	247,310	102,040
8190	1924	TSA Officer Education-SBG	-	-	-
8190	6105	Veterans Education Outreach	10,814	11,384	492,421
8190	6107	Annual Reporting Fee	175	-	-
8190	6400	Community Advancement	103,066	148,855	76,000
8190	6486	Foster Care Ed	39,517	47,435	41,789
8190	7120	GAMAAA Growing Apprenticeships	11,172	-	192,395
8190	7434	SBA Cares Act	88,020	79,208	75,247
8190	7440	AACC ECCA	8,651	120,517	112,462
8190	7633	CalFresh Outreach Program	-	56,325	8,237
8190	8100	COVID Response Block Grant	910,376	-	-
8190	8114	AANAPISI-Asian America, Native, Pacific Islander	-	-	-
8190	8115	DHSI-Developing Hispanic Serving Inst	-	-	-
8190	8116	ARA - Institutional Portion	-	-	17,088,000
8190	8117	CRRSAA - Institutional Portion	-	21,055,589	2,355,360
8190	8119	CARES Act	3,985,736	460,746	-
8193	6459	Terminal Island-Welding	22,575	34,800	79,800
8193	7102	MDC-Parenting Classes	-	-	1,131
8199	2183	MESA UCLA CEED	-	470	24,364
8199	2189	LSAMP-Howard University-47.076	-	10,000	9,500
8199	6204	MediCal Administrative Activity	1,125	-	48,138
8199	6427	Small Bus. Admin	378,391	387,502	390,000
8199	6495	CESMII -SM Workforce Development	94,437	-	177,903
8199	6523	CSU Monterey Bay -NSF Partners	191,247	182,227	157,916
8199	7126	CADENCE Grant	23,497	48,397	133,398
8199	7435	CASCADE Grant	41,000	-	61,632
FEDERAL REVENUE TOTAL			7,211,468	24,574,863	23,194,774
STATE REVENUE					
8620	1006	Student Equity	5,715,127	6,608,232	6,878,298
8620	1007	LGBTQ+	-	-	-
8620	1009	Strong Workforce Program Local	1,797,321	1,725,431	4,271,669
8620	1013	Guided Pathways	209,724	217,764	780,200
8620	2217	ARR for AS Degree Nursing(RN)	161,075	161,075	161,075
8620	2650	Library Services Platform	-	(37,660)	18,382
8620	3101	DSFS	1,462,722	1,520,616	2,744,087
8620	3105	Access-Print & Electronic Info	11,506	11,232	10,671
8620	3106	Deaf & Hard of Hearing	167,364	218,983	395,290
8620	3120	Asian American Student Achievement Program	-	-	136,000
8620	3800	Instructional Block Grant	189,746	-	-
8620	4700	EOPS	1,359,543	2,423,607	2,376,640
8620	4750	EOPS CARE	149,390	390,222	452,461
8620	5009	EEO Best Practices	-	-	191,666
8620	5010	Equal Employment Opportunity	23,198	11,445	170,000
8620	5012	Campus Safety Sexual Assault P	-	3,850	-
8620	6111	AB19Calif. College Promise Grant	2,548,539	1,684,333	2,093,429
8620	6222	Puente Project	-	-	51,000
8620	6231	Dream Resource Liaison Support	17,018	163,681	147,512
8620	6406	CalWORKs	511,496	500,463	614,110
8620	6412	Career Technical Education	1,524	3,124	-
8620	6486	Foster Care Ed	62,462	74,854	69,148
8620	6493	Resource Family Approval Train	-	-	-
8620	6902	Health Services-Mental Health	-	265,851	410,564
8620	7401	Adult Education Block Grant	-	-	-
8620	7402	AEBG 16/17 16-328-13	283,649	517,239	1,165,507
8620	7524	SFRF Emerg FinAid Assist 22-23	-	-	2,607,107
8620	7628	BFAP Administration	816,116	913,387	1,219,701
8620	7631	Financial Aid Technology	-	-	63,172
8620	7633	CalFresh Outreach Prog	-	(35,393)	-
8620	7634	Retention & Enrollment Outreach-BSS	-	542,372	2,729,209
8620	7637	Basic Needs Center	-	3,835	710,980
8620	7638	Student Food & Housing Support	-	-	-
8620	8110	COVID 19 Block Grant 2022-23	-	-	11,050,000
8620	8551	Prof Development - Restricted	-	20,900	-
8650	1010	Strong Workforce Pgm- Regional	663,830	940,014	1,318,948
8650	1011	Solano - Small Business Sector	10,055	-	-
8650	1214	Teacher Preparation Pipeline	-	6,714	-
8650	1219	Education Futures Initiative	149	-	-
8650	1410	CELL Bio Lab Grant	53,187	-	91,038
8650	1412	CELL Grant UC Comp Sci	38,664	93,601	57,000
8650	1414	Common Course Numbering	-	-	1,785,000
8650	1928	I&T Prop 39-Cln Ener.Tiny House	4,636	-	-
8650	2180	MESA Program	44,831	44,956	392,148
8650	2650	Library Services Platform	-	37,660	37,660
8650	6106	VRC Grant Program	64,500	-	80,750

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
8650	6207	Education Planning Initiative	27,782	6,555	-
8650	6224	Puente Reporting - Carryover	-	560	-
8650	6227	Historically Black Colleges/Uni	500,168	705,629	1,311,950
8650	6232	NOVA Rising Scholars Network	-	-	255,000
8650	6235	Current&Former Incarcerated	34,597	71,506	3,671
8650	6434	CapitalInfusionProgram (Go Biz	92,315	59,437	95,000
8650	6445	California Apprenticeship Init	175,891	91,595	158,792
8650	7427	TAEP-Technical Assistance Exp	132,024	199,761	103,410
8650	7445	CAI-Bio-Flex Apprentices Pgm	46,468	103,677	335,067
8650	8040	Higher Ed Std Housing Grant	-	-	110,000
8650	8091	SCIGP-Schl Comm Interoperability	-	-	-
8650	8101	Prop 98 COVID 19 Block Grant	1,117,498	-	-
8650	8354	TTIP Total Cost of Operation (TCO)	10,369	-	-
8650	8556	IEPI leadership Development Aw	-	-	-
8680	1098	State Lottery	1,493,540	1,649,679	1,446,111
8690	1013	Guided Pathways	398,360	388,546	-
8690	7676	HUNGER FREE CAMPUS	64,584	26,155	45,108
8692	8102	District-Wide Costs	-	-	-
8690	8091	SCGIP-SchlComm Interoperability	-	99,700	-
8692	8107	STRS On Behalf	255,484	294,074	294,074
STATE REVENUE TOTAL			20,716,450	22,729,261	49,438,605
LOCAL REVENUE					
8820	4210	Child Development Training Consortium	14,624	-	-
8830	6464	(STCW) Standards for Training Certif & Watch Keeping	950	(413)	59,199
8830	7199	STCW Basic & Advanced	841	32,829	-
8860	0000	Accounting Use Only	31,533	-	-
8872	6401	Community Education	502,317	408,082	526,538
8872	6402	EI Camino Language AcademyECLA	91,670	52,975	114,404
8876	6900	Student Health Services	-	-	1,356,663
8876	6910	Health Fees-Fall Semester	404,260	372,754	-
8876	6920	Health Fees-Spring	367,431	339,835	-
8876	6930	Health Fees-Summer	179,093	153,389	-
8881	8080	Parking Services	(3,824)	1,294	-
8881	8081	Parking Fees Permit Machines	2,607	-	23,750
8881	8082	Parking Misc. Income	45	-	-
8881	8083	Parking fee-Mgmt	-	-	-
8886	1942	I&T Fire Tech Dontns&Svc Fees	-	-	-
8890	1014	Student Engagement Innovation Grant	660	2,440	-
8890	1212	LACOE - Head Start Teachers	131,019	127,788	156,532
8890	1413	NASA MITTIC Award	-	-	5,000
8890	1808	Journalism grant	-	-	750
8890	1944	MTT 101	7,860	4,569	-
8890	2150	TEAGLE-UCLA subaward grant	5,431	-	21,090
8890	3632	RITP Prog Training	-	-	-
8890	5004	Intelecom Distribution	-	-	-
8890	6108	2019 American Legion Grant	-	1,095	-
8890	6150	International Students	16,369	6,512	51,195
8890	6400	Community Advancement	-	5,000	-
8890	6401	Community Education	778	-	-
8890	6420	Rio Hondo - SB 1070	-	-	-
8890	6422	SBA Matching Funds- BH Chamber	3,910	-	8,677
8890	6431	SBDC Program Income	1,911	825	9,347
8890	6475	Contract Training	-	-	-
8890	6478	Cact CA Employee Training Pnl	1,262,954	588,371	1,347,065
8890	6479	Career Pathways	-	-	110,622
8890	6493	Resource Family Approval Train	9,890	-	28,562
8890	6900	Health Services	912	5,925	-
8890	7104	Ctr for Customized Training	-	-	-
8890	7403	SB Adult School 18-19	356,590	394,970	409,849
8890	7410	AARP Foundation grant 18/19	5,000	-	-
8890	7415	SWP Chabot Slingshot	-	-	-
8890	7429	Arconic Foundation Grant	-	-	-
8890	7606	Student Spprt Svc-UMOJA	5,448	6,960	-
8890	8082	Parking Misc Income	-	-	-
8890	8084	Impound Admin	-	-	-
8890	8085	Citations Moving Violations	271	-	-
8890	8086	Parking Citations-Phoenix Group	-	-	-
8890	8087	Parking Violations DMV	-	-	28,500
8890	8089	Livescan Prog. /Campus Police	5,339	-	-
8890	8340	NACUBO	-	5,000	-
8893	1530	Museum Donations	-	-	-
8893	1731	Fine Arts - Art Dept Donation	-	-	-
8893	1732	Fine Arts - Music Donations	-	-	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
8893	1733	Fine Arts - Dance Donations	5,393	3,867	-
8893	1734	Fine Arts - Artes de El Camino	1,398	3,343	102,091
8893	1735	Fine Arts - Prodcotns Donations	-	-	-
8893	1736	OBS - Renovtns/Restorations	-	-	-
8893	1737	OBS - Haag Recital Hall Dontns	-	-	-
8893	1738	Fine Arts - S Bay Child Choir	2,803	34,580	-
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	-	-	-
8893	3631	SRC Donations	-	-	-
8893	3632	RITP Prog Training	-	-	-
8893	6400	Community Advancement	446,995	-	397,595
8893	6464	(STCW) Standards for Training Certif & Watch Keeping	(455)	-	-
8893	6459	Terminal Island-Welding	(4,275)	-	-
8893	6478	Cact CA Employee Training Pnl	(396,789)	-	-
LOCAL REVENUE TOTAL			3,460,959	2,551,989	4,757,429
FD	Obj	CONTRIBUTIONS			
11	8980	6400 Community Advancement	-	235,006	-
11	8980	6402 El Camino Language Academy-ECLA	-	40,574	-
11	8980	8080 Parking Services	1,215,461	-	1,372,179
11	8980	8089 Livescan Prog./Campus Police	25,076	-	-
11	8980	8350 Technology Refresh	2,000,404	500,000	500,000
12	8983	1700 Fine Arts	-	196,599	-
12	8983	6700 Event Operations	-	895,793	-
12	8983	8080 Parking Services	-	2,432,647	-
			3,240,941	4,300,618	1,872,179
TOTAL REVENUES			34,629,818	54,156,730	79,262,987

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 12**

EXPENDITURES	2020-21	2021-22	2022-23
	Actuals	Unaudited	Proposed
		Actuals	Budget
<u>ACADEMIC SALARIES</u>			
1100 - Regular Schedule, Teaching	-	-	24,500
1200 - Regular Schedule, Non-Teaching	2,598,972	2,441,944	2,466,827
1300 - Other Schedule, Teaching	271,117	169,157	122,000
1400 - Other Schedule, Non-Teaching	2,613,317	2,517,987	1,527,596
ACADEMIC SALARIES TOTAL	5,483,406	5,129,088	4,140,923
<u>CLASSIFIED SALARIES</u>			
2100 - Full Time	6,235,554	6,411,732	7,115,458
2200 - Instructional Aides	228,883	788,910	383,329
2300 - Student Help, Hourly and Overtime	3,269,771	3,959,576	3,569,274
CLASSIFIED SALARIES TOTAL	9,734,208	11,160,217	11,068,061
<u>STAFF BENEFITS</u>			
3000 - Employee Benefits	-	-	12,450
3100 - State Teachers' Retirement	650,991	671,219	605,753
3200 - Public Employees' Retirement	1,410,406	1,615,195	1,811,444
3300 - Social Security - OASDI/Medicare	742,258	801,465	741,597
3400 - Health and Welfare - Medical	1,328,438	1,369,462	1,575,361
3500 - Unemployment Insurance	18,480	72,930	94,683
3600 - Workers' Compensation Insurance	300,163	329,959	246,649
3700 - Cash in Lieu of Insurance	14,962	13,616	2,500
3800 - Other Benefits	62,538	59,312	16,266
3900 - STRS On Behalf Payments/OPEB	419,750	418,370	402,979
STAFF BENEFITS TOTAL	4,947,987	5,351,529	5,509,683
<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	31,361	25,800	44,770
4200 - Books	63,832	70,022	82,516
4300 - Instructional Supplies	527,597	291,133	36,198,994
4400 - Other Instructional Supplies	-	-	-
4500/4600 - Non-Instructional Supplies/Gasoline	1,460,686	1,185,761	1,202,342
BOOKS, SUPPLIES AND MATERIALS TOTAL	2,083,476	1,572,715	37,528,622
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>			
5100 - Contract for Personal Services	2,540,897	6,774,401	8,830,947
5200 - Travel, Conference and Training	63,043	210,029	839,605
5300 - Dues and Memberships	21,847	134,671	56,154
5400 - Insurance	-	-	-
5500 - Utilities and Housekeeping Services	94,463	19,391	18,700
5600 - Contracts, Rentals, and Repairs	188,506	418,246	169,678
5700 - Legal, Elections, and Audit Expense	6,498	4,178	4,500
5800 - Other Services, Postage, Advertising	1,327,417	1,967,244	4,315,348
5900 - Miscellaneous	3,002	-	25,975
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	4,245,672	9,528,160	14,260,907
<u>CAPITAL OUTLAY</u>			
6100 - Site Improvements	-	-	21,500
6200 - Buildings	-	9,963	-
6300 - Library Books	124,322	11,344	12,897
6400 - Equipment	6,322,768	3,623,686	13,231,577
CAPITAL OUTLAY TOTAL	6,447,090	3,644,993	13,265,974
<u>OTHER OUTGO</u>			
7307 - Interfund Transfer-Fd 79	-	426,997	-
7309 - Interfund Transfer-Fd 11	-	5,683,758	-
7312 - Interfund Transfer-Fd 74	-	1,478,783	-
7316 - Interfund Transfers-Fd 51	-	6,928,455	-
7600 - Other Payments To/For Students	-	400	2,500
7630 - Bus Passes and Meal Services	15,032	49,996	-
7631 - Child Care Payments	-	-	10,000
7632 - Transportation Services	40,057	155,025	3,000
7634 - Student Transportation Rental	-	-	12,739
7635 - Student Fees/Stipends	34,065	17,567	12,552
7637 - Student Stipends	860	25,664	32,000
7638 - Conferences	-	-	200
7639 - Student Incentive Account	195,716	319,894	41,449
OTHER OUTGO TOTAL	285,730	15,086,539	114,440
TOTAL EXPENDITURES	33,227,569	51,473,242	85,888,610

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2022-2023 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 12

<u>ENDING FUND BALANCE</u>	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
NET CHANGE TO FUND BALANCE	1,402,249	2,683,489	(6,625,623)
LEGALLY RESTRICTED FUND BALANCE	8,403,182	11,086,671	4,461,048
UNCOMMITTED FUND BALANCE	-	-	-
TOTAL ENDING BALANCE	<u>8,403,182</u>	<u>11,086,671</u>	<u>4,461,048</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
STRS/PERS FUTURE LIABILITIES - FUND 16**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		10,387,614	7,359,995	3,757,660
REVENUE				
LOCAL REVENUE				
8860	Interest Income	53,187	37,473	-
LOCAL REVENUE TOTAL		53,187	37,473	-
CONTRIBUTIONS				
8980	Contr. from FD11	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		53,187	37,473	-
OTHER OUTGO				
73	7300 - Interfund Transfer	3,080,806	3,639,808	3,510,337
OTHER OUTGO TOTAL		3,080,806	3,639,808	3,510,337
TOTAL EXPENDITURES		3,080,806	3,639,808	3,510,337
NET CHANGE TO FUND BALANCE		(3,027,619)	(3,602,335)	(3,510,337)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		7,359,995	3,757,660	247,323

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		9,060,659	8,917,222	14,066,674
REVENUE				
STATE REVENUE				
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8600	General Apportionments			
8620	Categorical Apportionments		7,762,781	48,985,471
8624				
8652	Sched Maint & Spec Rep Program	-	-	-
	STATE REVENUE TOTAL	-	7,762,781	48,985,471
LOCAL REVENUE				
8856	Insurance Settlement	92,000	-	
8860	Interest And Investment Income	50,813	67,513	65,000
8885	Out of Country Tuition	267,744	242,533	365,000
	LOCAL REVENUE TOTAL	410,557	310,046	430,000
CONTRIBUTIONS				
8980	Contr. from FD11	1,000,000	500,000	5,400,000
	CONTRIBUTIONS TOTAL	1,000,000	500,000	5,400,000
TOTAL REVENUES		1,410,557	8,572,827	54,815,471
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
43	4300 - Instructional Supplies	-	-	405,753
45	4500/4600 - Non-Instructional Supplies/Gasoline	-	13,051	7,500
	BOOKS, SUPPLIES AND MATERIALS TOTAL	-	13,051	413,253
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	159,306	165,083	401,080
55	5500 - Utilities and Housekeeping Services	507	-	
56	5600 - Contracts, Rentals, and Repairs	129,490	711,322	885,503
57	5700 - Legal, Elections, and Audit Expense	-	8,891	
58	5800 - Other Services, Postage, Advertising	128,270	713,329	5,000
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	417,573	1,598,625	1,291,583
CAPITAL OUTLAY				
61	6100 - Site Improvements	189,145	623,570	900,000
62	6200 - Buildings	720,714	681,355	33,056,233
64	6400 - Equipment	226,562	506,774	16,995,222
	CAPITAL OUTLAY TOTAL	1,136,421	1,811,699	50,951,455
	TOTAL EXPENDITURES	1,553,994	3,423,375	52,656,291
NET CHANGE TO FUND BALANCE		(143,437)	5,149,452	2,159,180
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		8,917,222	14,066,674	16,225,854

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		44,329,054	70,879,317	85,101,746
REVENUE				
LOCAL REVENUE				
8857	Legal Settlement Income	-	35,000	
8860	Interest And Investment Income	398,144	644,404	600,000
LOCAL REVENUE TOTAL		398,144	679,404	600,000
CONTRIBUTIONS				
8940	Sale of Bonds	49,761,759	59,777,000	-
8992	Contributions from Fd 47	135,070		
8993	Contributions from Fd 48	552		
CONTRIBUTIONS TOTAL		49,897,381	59,777,000	-
TOTAL REVENUES		50,295,525	60,456,404	600,000
EXPENDITURES				
CLASSIFIED SALARIES				
2100 - Full Time		-	84,097	198,111
2300 - Student Help, Hourly and Overtime		-	-	-
CLASSIFIED SALARIES TOTAL		-	84,097	198,111
STAFF BENEFITS				
3200 - Public Employees' Retirement		-	18,199	51,396
3300 - Social Security - OASDI/Medicare		-	5,989	15,158
3400 - Health and Welfare - Medical		-	12,427	26,007
3500 - Unemployment Insurance		-	391	992
3600 - Workers' Compensation Insurance		-	1,780	4,239
3900 - STRS On Behalf Payments		-	539	1,821
STAFF BENEFITS TOTAL		-	39,325	99,613
BOOKS, SUPPLIES AND MATERIALS				
4500/4600 - Non-Instructional Supplies/Gasoline		-	7,110	7,110
BOOKS, SUPPLIES AND MATERIALS TOTAL		-	7,110	7,110
CONTRACT SERVICES AND OPERATING EXPENSES				
5100 - Contract for Personal Services		2,935,368	7,161,802	11,977,627
5400 - Insurance		1,994,520	135,003	28,450
5700 - Legal, Elections, and Audit Expense		239,401	320,065	52,013
5800 - Other Services, Postage, Advertising		5,991	705	1,783,672
5900 - Miscellaneous		-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		5,175,280	7,617,575	13,841,762
CAPITAL OUTLAY				
6100 - Site Improvements		440,302	70,608	1,278,995
6200 - Buildings		16,843,573	38,248,126	66,014,750
6400 - Equipment		1,150,485	167,134	3,852,351
CAPITAL OUTLAY TOTAL		18,434,360	38,485,868	71,146,096
OTHER OUTGO				
7300 - Interfund Transfer		135,622	-	-
OTHER OUTGO TOTAL		135,622	-	-
TOTAL EXPENDITURES		23,745,262	46,233,975	85,292,692
NET CHANGE TO FUND BALANCE		26,550,263	14,222,429	(84,692,692)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		70,879,317	85,101,746	409,054

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
SAFETY TRAINING CENTER - FUND 49**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		10,120,380	9,924,332	9,492,094
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8608	One Time Appropriation	-	-	-
STATE REVENUE TOTAL		-	-	-
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	55,200	59,551	60,000
LOCAL REVENUE TOTAL		55,200	59,551	60,000
TOTAL REVENUES		55,200	59,551	60,000
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
	5100 - Contract for Personal Services	3,000	23,327	5,082
	5700 - Legal, Elections, and Audit Expense	19,502	608	4,954
	5800 - Other Services, Postage, Advertising	-	-	29,062
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		22,502	23,935	39,098
<u>CAPITAL OUTLAY</u>				
	6200 - Buildings	228,745	467,854	9,512,996
CAPITAL OUTLAY TOTAL		228,745	467,854	9,512,996
TOTAL EXPENDITURES		251,248	491,789	9,552,094
NET CHANGE TO FUND BALANCE		(196,048)	(432,238)	(9,492,094)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		9,924,332	9,492,094	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
BOOK STORE FUND - FUND 51**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		611,412	-	3,709,962
REVENUE				
LOCAL REVENUE				
8800	Sales	1,475,000	1,405,922	1,405,922
8800	Other Local Income	26,000	13,596	13,596
LOCAL REVENUE TOTAL		1,501,000	1,419,518	1,419,518
CONTRIBUTIONS				
8980	Contr. from Other Funds	96,522	-	-
8983	Contr. from Fd 12		6,928,455	1,462,737
CONTRIBUTIONS TOTAL		96,522	6,928,455	1,462,737
TOTAL REVENUES		1,597,522	8,347,973	2,882,255
EXPENDITURES				
PURCHASES, EXPEDITURES/APPROPRIATIONS				
	Purchases	1,145,000	1,016,922	1,016,922
	Freight In	47,000	44,425	44,425
	Freight Out	58,000	24,508	24,508
PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL		1,250,000	1,085,855	1,085,855
SALARIES & BENEFITS				
	Payroll	565,736	503,997	544,317
	Fringe Benefits	270,268	224,335	242,282
SALARIES & BENEFITS TOTAL		836,004	728,332	786,599
OPERATING EXPENSES				
	VISA / MasterCard	50,000	42,267	42,267
	Other	72,930	48,156	48,156
OPERATING EXPENSES TOTAL		122,930	90,423	90,423
NON-OPERATING EXPENSES				
	Auxiliary Services Support	-	-	-
	Security	-	-	-
	Other (Clear Prior Years Payroll Liability)	-	2,733,401	-
NON-OPERATING EXPENSES TOTAL		-	2,733,401	-
TOTAL EXPENDITURES		2,208,934	4,638,011	1,962,877
NET CHANGE TO FUND BALANCE		(611,412)	3,709,962	919,378
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		-	3,709,962	4,629,341

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
WORKERS COMP FUND - FUND 61**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		697,878	602,594	935,560
REVENUE				
LOCAL REVENUE				
8860	Interest Income	-	-	-
8890	Other Local Income	1,953,910	2,223,709	2,125,204
LOCAL REVENUE TOTAL		1,953,910	2,223,709	2,125,204
CONTRIBUTIONS				
8980	Contr. from FD11	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		1,953,910	2,223,709	2,125,204
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time	69,287	70,503	135,356
CLASSIFIED SALARIES TOTAL		69,287	70,503	135,356
STAFF BENEFITS				
32	3200 - Public Employees' Retirement	12,670	14,627	23,040
33	3300 - Social Security - OASDI/Medicare	5,299	5,250	7,376
34	3400 - Health and Welfare - Medical	3,503	9,124	13,107
35	3500 - Unemployment Insurance	57	341	995
36	3600 - Workers' Compensation Insurance	1,367	1,496	2,096
37	3700 - Cash in Lieu of Insurance	210	210	-
39	3900 - STRS On Behalf Payments	-	529	982
STAFF BENEFITS TOTAL		23,106	31,577	47,596
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	1,956,801	1,788,663	1,890,000
58	5800 - Other Services, Postage, Advertising	-	-	52,252
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,956,801	1,788,663	1,942,252
OTHER OUTGO				
73	7300 - Interfund Transfer Out	-	-	-
OTHER OUTGO TOTAL		-	-	-
TOTAL EXPENDITURES		2,049,194	1,890,743	2,125,204
NET CHANGE TO FUND BALANCE		(95,284)	332,966	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		602,594	935,560	935,560

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		99,540	203,063	736,497
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	2,426	1,574	-
8860	Interest Income	-	-	-
8890	Other Local Income	-	-	-
LOCAL REVENUE TOTAL		2,426	1,574	-
CONTRIBUTIONS				
8980	Contr. from FD11	1,452,271	1,771,771	2,071,771
CONTRIBUTIONS TOTAL		1,452,271	1,771,771	2,071,771
TOTAL REVENUES		1,454,697	1,773,345	2,071,771
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
43	4300 - Instructional Supplies	-	-	474,559
44	4400 - Other Instructional Supplies	-	-	-
45	4500/4600 - Non-Instructional Supplies/Gasoline	68,258	24,197	68,938
BOOKS, SUPPLIES AND MATERIALS TOTAL		68,258	24,197	543,497
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	1,212,052	1,133,353	1,399,512
57	5700 - Legal, Elections, and Audit Expense	51,218	41,458	57,000
58	5800 - Othr Services & Expenses	14,300	415	600
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,277,569	1,175,226	1,457,112
CAPITAL OUTLAY				
64	6400 - Equipment	5,347	40,488	71,162
CAPITAL OUTLAY TOTAL		5,347	40,488	71,162
OTHER OUTGO				
73	7300 - Interfund Transfer	-	-	-
OTHER OUTGO TOTAL		-	-	-
TOTAL EXPENDITURES		1,351,174	1,239,911	2,071,771
NET CHANGE TO FUND BALANCE		103,523	533,434	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		203,063	736,497	736,497

EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		214,278	843,480	388,189
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8199	Federal Grant Income	-	-	-
	FEDERAL REVENUE TOTAL	-	-	-
<u>STATE REVENUE</u>				
8692	STRS On-Behalf payments revenue	-	-	-
	STATE REVENUE TOTAL	-	-	-
<u>LOCAL REVENUE</u>				
8800	Other Local Income	1,671,548	-	1,215,288
8860	Interest Income	-	-	-
	LOCAL REVENUE TOTAL	1,671,548	-	1,215,288
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		1,671,548	-	1,215,288
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
54	5400 - Insurance	1,042,347	455,291	1,215,288
55	5500 - Other Operating Expenses	-	-	-
57	5700 - Legal Fees	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	1,042,347	455,291	1,215,288
<u>OTHER OUTGO</u>				
73	7300 - Interfund Transfer	-	-	-
	OTHER OUTGO TOTAL	-	-	-
TOTAL EXPENDITURES		1,042,347	455,291	1,215,288
NET CHANGE TO FUND BALANCE		629,201	(455,291)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		843,480	388,189	388,189

EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
9791	Beginning Balance	24,567,781	31,099,526	29,228,507
9795	Adjustment to Beginning Fund Balance			
	Adjusted Beginning Balance	24,567,781	31,099,526	29,228,507
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	1,108,964	1,715,703	-
8860	Interest Income	5,573,587	6,842	6,000
8980	Contr fr FD11	-	3,832,000	-
	LOCAL REVENUE TOTAL	6,682,551	5,554,545	6,000
TOTAL REVENUES		6,682,551	5,554,545	6,000
EXPENDITURES				
CLASSIFIED SALARIES				
	CLASSIFIED SALARIES TOTAL	-	-	-
STAFF BENEFITS				
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - Other Costs	-	105,821	-
	STAFF BENEFITS TOTAL	-	105,821	-
CONTRACT SERVICES AND OPERATING EXPENSES				
58	5800 - Other Services, Postage, Advertising	150,806	7,319,743	150,000
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	150,806	7,319,743	150,000
TOTAL EXPENDITURES		150,806	7,425,564	150,000
NET CHANGE TO FUND BALANCE		6,531,745	(1,871,019)	(144,000)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		31,099,526	29,228,507	29,084,507

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		759,905	1,162,695	1,221,962
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	666,645	457,360	470,000
8846	Fundraising-Other	380		
8860	Interest Income	4,615	6,178	6,000
8893	Miscellaneous Revenue		332	
LOCAL REVENUE TOTAL		671,640	463,870	476,000
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		671,640	463,870	476,000
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time	-	56,551	77,888
22	2200 - Instructional Aides	-	4,743	-
23	2300 - Student Help, Hourly and Overtime	-	-	-
CLASSIFIED SALARIES TOTAL		-	61,294	77,888
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	-	12,956	20,485
33	3300 - Social Security - OASDI/Medicare	-	4,721	5,960
34	3400 - Health and Welfare - Medical	-	75	100
35	3500 - Unemployment Insurance	-	307	390
36	3600 - Workers' Compensation Insurance	-	1,287	1,636
37	3700 - Cash in Lieu of Insurance	-	420	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	-	490	624
STAFF BENEFITS TOTAL		-	20,256	29,195
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	272,598	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500/4600 - Non-Instructional Supplies/Gasoline	246,002	-	388,301
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL		246,002	272,598	388,301
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	7,355	35,527	33,960
53	5300 - Benefits	-	-	2,000
56	5600 - Contracts, Rentals, and Repairs	-	2,789	3,000
58	5800 - Other Services, Postage, Advertising	15,493	12,138	15,078
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		22,848	50,454	54,038
TOTAL EXPENDITURES		268,850	404,603	549,422
NET CHANGE TO FUND BALANCE		402,790	59,267	(73,422)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		1,162,695	1,221,962	1,148,540

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
STUDENT REPRESENTATION FEES FUND - FUND 72**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		117,324	181,832	199,188
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	95,493	90,491	75,747
8860	Interest Income	-	996	-
	LOCAL REVENUE TOTAL	95,493	91,487	75,747
<u>CONTRIBUTIONS</u>				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		95,493	91,487	75,747
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	30,985	11,344	12,960
56	5600 - Contracts, Rentals, and Repairs	-	-	-
58	5800 - Other Services, Postage, Advertising	-	47,747	47,747
64	6400 - Equipment (Capitalized)	-	15,040	15,040
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	30,985	74,131	75,747
TOTAL EXPENDITURES		30,985	74,131	75,747
NET CHANGE TO FUND BALANCE		64,508	17,356	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		181,832	199,188	199,188

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		553,865	2,648,465	2,504,418
REVENUE				
FEDERAL REVENUE				
8140	TANF / Temp Asst for Needy Fam	53,934	-	-
8150	Student Financial Aid	37,489,909	45,246,612	37,765,852
8199	Federal Grant Income	121,010	276,000	1,500,000
FEDERAL REVENUE TOTAL		37,664,853	45,522,612	39,265,852
LOCAL REVENUE				
8860	Local Revenue	1,519	115,293	-
8860	Interest And Investment Income	15,079	12,581	-
LOCAL REVENUE TOTAL		16,598	127,874	-
STATE REVENUE				
8600	State Grant Income	-	-	-
8620	Categorical Apportionments	3,141,768	1,750,220	1,256,216
8650	Reimbursed Categorical Program	7,917,876	8,223,705	7,390,416
8663	Sallie Mae-Private Stdnt Loans	94,878	42,171	85,500
STATE REVENUE TOTAL		11,154,522	10,016,096	8,732,132
CONTRIBUTIONS				
8980	Contribution from General Fund	-	-	190,000
8983	Contribution from Restricted General Fund	-	1,478,783	-
CONTRIBUTIONS TOTAL		-	1,478,783	190,000
TOTAL REVENUES		48,835,973	57,145,365	48,187,984
EXPENDITURES				
CONTRACT SERVICES AND OPERATING EXPENSES				
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	-	-	-
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Legal, Elections, and Audit Expense	-	2,284	-
58	5800 - Other Services, Postage, Advertising	8,757	-	-
59	5900 - Miscellaneous	7,424	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		16,181	2,284	-
CAPITAL OUTLAY				
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
CAPITAL OUTLAY TOTAL		-	-	-
OTHER OUTGO				
75	7500 - Scholarships	46,605,727	57,170,889	47,998,618
76	7600 - Other Payments to/for Students	119,465	116,239	189,366
OTHER OUTGO TOTAL		46,725,192	57,287,128	48,187,984
TOTAL EXPENDITURES		46,741,373	57,289,412	48,187,984
NET CHANGE TO FUND BALANCE		2,094,600	(144,047)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		2,648,465	2,504,418	2,504,418

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
Beginning Balance		411,739	396,901	844,865
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	2,773	57,992	130,775
8841	Food Service Commission	-	-	120,000
8860	Interest Income	2,116	3,586	3,200
LOCAL REVENUE TOTAL		4,889	61,578	253,975
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	426,996	-
CONTRIBUTIONS TOTAL		-	426,996	-
TOTAL REVENUES		4,889	488,574	253,975
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	19,727	40,610	35,772
BOOKS, SUPPLIES AND MATERIALS TOTAL		19,727	40,610	35,772
CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	208,203
59	5900 - Miscellaneous	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		-	-	208,203
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	20,000
CAPITAL OUTLAY TOTAL		-	-	20,000
OTHER OUTGO				
73	7300 - Contribution to Other Funds	-	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
OTHER OUTGO TOTAL		-	-	-
TOTAL EXPENDITURES		19,727	40,610	263,975
NET CHANGE TO FUND BALANCE		(14,838)	447,964	(10,000)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		396,901	844,865	834,865

EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
9791	Beginning Fund Balance	10,737	20,659	72,154
9795	Adjustment to Beginning Fund Balance	840		-
	Beginning Balance	<u>11,577</u>	<u>20,659</u>	<u>72,154</u>
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	10,737	63,440	91,701
8860	Interest Income	840	1,119	-
	LOCAL REVENUE TOTAL	<u>11,577</u>	<u>64,559</u>	<u>91,701</u>
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>11,577</u>	<u>64,559</u>	<u>91,701</u>
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	2,496	13,064	91,701
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>2,496</u>	<u>13,064</u>	<u>91,701</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
OTHER OUTGO				
73	7300 - Contribution to Other Funds	-	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>2,496</u>	<u>13,064</u>	<u>91,701</u>
NET CHANGE TO FUND BALANCE		<u>9,082</u>	<u>51,495</u>	<u>-</u>
COMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>20,659</u>	<u>72,154</u>	<u>72,154</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2022-2023 FINAL BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82**

Account Number	Description	2020-21 Actuals	2021-22 Unaudited Actuals	2022-23 Proposed Budget
9791	Beginning Fund Balance	32,983	432,045	495,942
9795	Adjustment to Beginning Fund Balance	327,958		-
	Adjusted Beginning Balance	<u>360,941</u>	<u>432,045</u>	<u>495,942</u>
REVENUE				
FEDERAL REVENUE				
8199	Federal Grant Income	110,144	3,724	100,000
	FEDERAL REVENUE TOTAL	<u>110,144</u>	<u>3,724</u>	<u>100,000</u>
STATE REVENUE				
8692	STRS On-Behalf payments revenue	-	-	-
	STATE REVENUE TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
LOCAL REVENUE				
8800	Other Local Income	61,403	92,635	39,252
8860	Interest Income	2,085	2,752	-
	LOCAL REVENUE TOTAL	<u>63,488</u>	<u>95,387</u>	<u>39,252</u>
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>173,632</u>	<u>99,111</u>	<u>139,252</u>
EXPENDITURES				
CLASSIFIED SALARIES				
23	2300 - Student Help, Hourly and Overtime	-	4,923	-
	CLASSIFIED SALARIES TOTAL	<u>-</u>	<u>4,923</u>	<u>-</u>
STAFF BENEFITS				
33	3300 - Social Security - OASDI/Medicare	-	331	-
35	3500 - Unemployment Insurance	-	13	-
36	3600 - Workers' Compensation Insurance	-	104	-
39	3900 - STRS On Behalf Payments	-	39	-
	STAFF BENEFITS TOTAL	<u>-</u>	<u>487</u>	<u>-</u>
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	71,826	26,467	177,253
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>71,826</u>	<u>26,467</u>	<u>177,253</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5080 - Federal Scholarship Awards	-	3,337	1,537
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>-</u>	<u>3,337</u>	<u>1,537</u>
OTHER OUTGO				
73	7300 - Contribution to Other Funds	25,076	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	5,626	-	-
	OTHER OUTGO TOTAL	<u>30,702</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>102,528</u>	<u>35,214</u>	<u>178,790</u>
NET CHANGE TO FUND BALANCE		<u>71,104</u>	<u>63,897</u>	<u>(39,538)</u>
COMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>432,045</u>	<u>495,942</u>	<u>456,404</u>

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 moneys which are proceeds of taxes. These moneys 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 moneys.

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 1992-93 fiscal year to the current budget year.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1995-96	\$ 65,789,651	\$ 42,384,700
1996-97	\$ 70,376,992	\$ 46,104,101
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

DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year	District's Assessed Value
1996-97	\$ 37,247,399,202
1997-98	\$ 39,022,162,686
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

TAX REVENUE ANTICIPATION NOTES ISSUED

Fiscal Year	Amount	Interest Rate	Issue Date
1995-96	\$ 8,650,000	4.75%	7/6/1995
1996-97	\$ 9,000,000	4.75%	7/1/1996
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			not anticipated

* Source: KNN Advisors

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 2022-23 Student Centered Funding Formula Rates

Allocations	2021-22 SCFF Rates	2022-23 SCFF Rates	Change from 2021-22	Percent Change
Base Credit	\$4,212	\$4,737	\$525	12.45%
Supplemental Point Value	996	1,120	124	12.45%
Student Success Main Point Value	587	660	101	12.45%
Student Success Equity Point Value	148	167	26	12.45%
Incarcerated Credit	5,907	6,642	1,020	12.45%
Special Admit Credit	5,907	6,642	1,020	12.45%
CDCP	5,907	6,642	1,020	12.45%
Non-Credit	\$3,552	\$3,994	\$613	12.45%

Student Centered Funding Formula 2022-23

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 70% of the formula and is calculated based on a credit FTES funding rate of \$4,737. 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 2022-23, the growth factor is 0.5%.

Supplemental Allocation – Represents 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 \$1,120 per point for each of the three metrics.

Student Success Allocation – Represents 10% of the formula and is paid at \$660 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, 2020-21 data is calculated based on prior year (2019-20), prior prior year (2018-19), and prior prior prior year’s (2017-18) 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.

Metric	Points	Value/Point ^{1,2}
Highest of BA/BS, AA/AS, ADT, Credit Certificate	3	\$660
Completion of transfer-level math and English in 1 st year	2	\$660
Transfer to a 4-year college or university	1.5	\$660
Completion of 9 or more CTE units	1	\$660
Regional Living Wage within 1 year	1	\$660

¹ Additional \$167 per point is added for meeting Equity components.

² Rates are adjusted annually by COLA

An additional \$167 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$167 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 0.5% enrollment growth funding and a statutory COLA rate of 6.56%. The budget extends and modifies the formula’s hold harmless (minimum revenue) provision by two years, through 2024-25. Under this provision, 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.

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.

Other 2022-23 allocations from the State include, but are not limited to:

- \$840.7M – Deferred Maintenance needs – ECC = \$14.5M
- \$650M – COVID 19 Block Grants – ECC = \$11.2M
- \$150M – Retention & Enrollment Strategies – ECC = \$2.6M
- \$105M – Common Course Numbering – ECC = \$1.8M

- \$236.2 – Other programs – ECC = \$4.1M
- Additional Ongoing augmentations include:
 - Categorical Program funding receives a 6.56% COLA in the current fiscal year.
 - \$189.7M – Increased Support to Nextup, SEA, EOPS, MESA, DSPS, Rising Scholars, CARE, Financial Aid Administration, Basic Needs Centers, Puente Project, Student Housing Funding and Umoja –
 - ECC = \$3.3M
 - \$18.7M – Expand California Promise to returning students and workload adjustments
 - ECC = \$328K
 - \$8.0M – Establish Asian American, Native Hawaiian, Pacific Islander Student Achievement Program
 - ECC = \$140K
 - \$7.5M – Align apprenticeship Related and Supplemental Instruction (RSI) rate to SCFF credit rate rather than the noncredit rate
 - ECC = \$130K
 - \$1.1M – Expand African American Male Education Network and Development (A2MEND) student charters
 - ECC = \$19K
- 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 2022-23 Budget:

Factor	2020-21	2021-22	2022-23
Cost-of-living adjustment (COLA)	0.00%	5.07%	6.56%
State Lottery fund per FTES	\$243.35	\$258.88	\$228.00
Mandates Block Grant funding per FTES	30.16	30.16	32.68
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	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	19.10%

Budget Development Criteria

The 2022-23 budget reflects the goals identified in the El Camino College 2022-23 Strategic Plan.

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 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 base budget. 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 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 2022-23

The 2022-23 budget reflects the mission and strategic initiatives identified in the El Camino College Strategic Plan.

College Mission Statement:

El Camino College makes a positive difference in people's lives. We provide excellent comprehensive educational programs and services that promote student learning 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.

**Budgeted Positions - General Fund Unrestricted
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 Dev & Mgmt	Grand Total
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 GRANTS DEV & MGMT					1.00	1.00
DIR PUBLIC INFO/GOV RELAT		1.00				1.00
DIR RESEARCH & PLANNING				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
MEMBER BOARD OF TRUSTEES	5.00					5.00
PRESIDENT	1.00					1.00
PRINTING SVCS SPECIALIST		2.00				2.00
PRODUCTION COORDINATOR		1.00				1.00
PROJECT SPECIALIST					0.89	0.89
Grand Total	10.25	10.00	2.00	1.00	1.89	25.14

**Budgeted Positions - General Fund Unrestricted
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	3.00	1.00
COUNSELOR F/T	0.30	0.30
HR SERVICE PARTNER	3.00	1.00
HUMAN RESOURCES ANALYST	1.00	1.00
HUMAN RESOURCES TECH	2.00	3.00
INVESTIGATOR	1.00	1.00
VICE PRESIDENT	1.00	2.00
INVESTIGATOR	1.00	1.00
VICE PRESIDENT	1.00	1.00
Grand Total	13.30	13.30

**Budgeted Positions - General Fund Unrestricted
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 3100 - Special Resource Center	Grand Total
ACCOMPANIST-PIANO				2.00								2.00
ACCOUNTING ASST II						1.00						1.00
ACCOUNTING TECH II				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		2.00										2.00
AFT F/T	7.30	42.10	21.92	31.66	51.77	22.00	37.20	40.07	34.90	0.60	4.80	294.32
ASSOCIATE DEAN	1.00			1.00	1.00	1.00		1.00				5.00
ASSISTIVE COMP TECH SPEC											0.75	0.75
ASST TO VICE PRESIDENT	1.00											1.00
ATHLETIC & PHYS ED ATTEND									4.00			4.00
ATHLETIC SPECIALIST									1.00			1.00
ATHLETIC TRAINER									1.00			1.00
BUDGET SPECIALST						1.00						1.00
CHIEF POLICE/DIR PUBL SVC						0.50						0.50
CLERICAL ASSISTANT	1.00	1.00			1.00	1.00			1.50			5.50
COSMETOLOGY ASSISTANT						2.00						2.00
COSTUME TECHNICIAN				1.00								1.00
COUNSELOR F/T	0.20										1.40	1.60
CURRICULUM ADVISOR	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
DIRECTOR ATHLETICS									1.00			1.00
DIRECTOR LEARNING RESOURC										1.00		1.00
DIRECTOR OF MESA								1.00				1.00
DIRECTOR OF NURSING									1.00			1.00
DIRECTOR, SPECIAL RES CTR											0.22	0.22
ENROLLMENT DATA ANALYST	1.00											1.00
EVENT SPECIALIST				1.00								1.00
EXERCISE FITNESS SPEC									1.00			1.00
FACULTY COORDINATOR								1.00		1.00		2.00
IND & TECHNOLOGY TECH SUP						1.00						1.00
INSTRUCTIONAL ASSOCIATE			1.00									1.00
INSTRUCTIONAL DESIGNER										1.00		1.00
INST'NL SERV ADVISOR DSPS											1.00	1.00
LAB TECHNICIAN II				1.00			8.50					9.50
LEAD INTERPRETER SPEC											0.30	0.30
LEARNING MANG SYS SPECIAL										1.00		1.00
LIB & LEARN RES SPECIALIS										5.00		5.00
LIB & LEARN RES TECH I										3.00		3.00
LIB & LEARN RES TECH II										5.00		5.00
LIBRARIAN										4.00		4.00
MACHINE TOOL TECHNICIAN						1.00						1.00
PROFESSIONAL DEVELOP COOR										1.00		1.00
PROFESSIONAL DEVELOP SPEC										2.00		2.00
PROJECT SPECIALIST				1.00								1.00
SECRETARY					1.00							1.00
SENIOR ATHLETIC TRAINER									1.00			1.00
SENIOR CLERICAL ASSISTANT			1.00	1.00		1.00	1.00	1.00	1.00			6.00
SPORT INFO SPECIALIST									1.00			1.00
STAGE MANAGER				1.00								1.00
STUDENT SVCS SPECIALIST								1.00				1.00
STUDENT SVCS TECHNICIAN		1.00										1.00
THEATRE MANAGER				1.00								1.00
THEATRE PROD MANAGER				1.00								1.00
THEATRE TECHNICIAN				3.00								3.00
TOOL RM/INSTR EQUIP ATTEN						3.00						3.00
TOOL RM/INSTR EQUIP TECH						3.00						3.00
TRAINER/INST TECH SPECIAL										0.75		0.75
VICE PRESIDENT	1.00											1.00
Grand Total	14.50	48.10	25.92	48.66	56.77	39.50	48.70	47.07	52.40	27.35	8.47	417.44

**Budgeted Positions - General Fund Unrestricted
Area 04 -- Student Services**

Position Description	Division 6000 -- VP- STUDENT SERVICES	Division 6100 -- Enrollment Services	Division 6105 -- Veterans Services	Division 6200 -- Counseling/S tudent Success Div	Division 6201 -- Student Success	Division 7600 -- Student Support Services Div.	Division 7620 -- Student Financial Aid	Division 8900 -- Campus Police Department	Grand Total
ACCOUNTING TECH II							1.00		1.00
ADMINISTRATIVE ASST I						1.00	1.00		2.00
ADMINISTRATIVE ASST II		1.00		1.00		1.00		0.20	3.20
ADMINISTRATIVE CLERK				1.00					1.00
ADMIS & RECORDS SPECIALIST		3.00							3.00
ADMIS & RECORDS TECH II		3.00							3.00
ADMISS & RECORDS TECH I		3.00							3.00
ADMISSIONS & RECORDS SUPV		1.00							1.00
AFT F/T				0.52					0.52
ASSESSMENT SPECIALIST		1.00							1.00
ASST DIR EOP&S/CALWORKS					0.25				0.25
ASST TO VICE PRESIDENT	1.00								1.00
CAMPUS POLICE OFFICER								4.80	4.80
CAMPUS POLICE SERGEANT								2.00	2.00
CAMPUS SECURITY & ACCESS								0.40	0.40
CHIEF POLICE/DIR PUBL SVC								0.50	0.50
CLEARY ACT COMP COORD								1.00	1.00
CLERICAL ASSISTANT		1.00		1.00					2.00
CLERK		1.00							1.00
COUNSELOR F/T		1.00		22.60					23.60
DEAN		1.00		1.00		1.00			3.00
DIR INTN'L STUDENT PROG		0.75							0.75
DIR OUTREACH & SCHOOL REL		1.00							1.00
DIRECTOR EOP&S				1.00					1.00
DUAL ENROLLMENT COORD-SUP		1.00							1.00
ENROLLMENT SERVICES SUPV		1.00							1.00
ESL COORDINATOR		1.00							1.00
EVALUATIONS SPECIALIST		4.00							4.00
FACULTY COORDINATOR				1.00					1.00
FINANCIAL AID ADVISOR							6.00		6.00
FINANCIAL AID ASSISTANT							6.00		6.00
FINANCIAL AID SUPV							0.55		0.55
FRONT OFFICE RECEPTIONIST		1.00							1.00
OPERATIONS OFFICER F1 VIS		1.00							1.00
PROGRAM COORDINATOR		1.00							1.00
PUBLIC SAFETY DISPATCHER								1.00	1.00
SECRETARY				2.00					2.00
SENIOR CLERICAL ASSISTANT		2.00							2.00
STUDENT SERVICES ADVISOR				3.00					3.00
STUDENT SVCS SPECIALIST		3.00	1.00			1.00			5.00
STUDENT SVCS TECHNICIAN			1.00	1.00					2.00
VICE PRESIDENT	2.00								2.00
F/T CLINICAL PSYCHOLOGIST						1.00			1.00
Grand Total	3.00	32.75	2.00	35.12	0.25	5.00	14.55	9.90	102.57

**Budgeted Positions - General Fund Unrestricted
Area 05 -- Administrative Services**

rpt_desc	Division 6700 -- Event Operations	Division 8000 -- Administrative Services	Division 8250 -- Fiscal Services	Division 8300 -- Information Technology Services	Division 8400 -- Procurement Services	Division 8570 -- Risk Management	Division 8800 -- Facilities/Planning/Services	Division 9100 -- Bookstore	Grand Total
ACCOUNTING ASST II			4.00						4.00
ACCOUNTING ASST III			6.00						6.00
ACCOUNTING OFFICER			3.00						3.00
ACCOUNTING TECH II			4.00						4.00
ACCOUNTING TECHNICIAN			3.00						3.00
ADA COMPLIANCE OFFICER						1.00			1.00
ADMINISTRATIVE ASST I								1.00	1.00
ADMINISTRATIVE ASST II			2.00	1.00	1.00		2.00		6.00
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
BKST TEXTBOOK BUYER ASST								1.00	1.00
BKSTR LEAD SALES ASSOC								2.00	2.00
BOOKSTORE TEXTBOOK BUYER								1.00	1.00
BUILDING AUTO SYSTEMS TEC							1.00		1.00
BUSINESS SYSTEMS ANALYST				1.00					1.00
BUYER					3.00				3.00
CARPENTER							4.00		4.00
CLERK CASHIER			2.00						2.00
COMPUTER SYS SUPPORT TECH				8.00					8.00
CUSTODIAL SUPERVISOR							2.00		2.00
CUSTODIAN							45.00		45.00
DIR OF EVENT OPERATIONS	1.00								1.00
DIR OF PROCUREMENT					1.00				1.00
DIR OF RISK MANAGEMENT						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
GROUNDS/OPERATIONS SUPERV							1.00		1.00
GROUNDSKPR-GARD I							7.00		7.00
GROUNDSKPR-GARD II							3.00		3.00
HEATING & A/C MECHANIC							3.00		3.00
HELP DESK CONSULTANT				3.00					3.00
INFO SECURITY SPECIALIST				1.00					1.00
INFO SYST TECH SPECIALIST				1.00					1.00
LEAD CUSTODIAN							2.00		2.00
LEAD LOCKSMITH							1.00		1.00
LEAD PURCHASING ASSISTANT					1.00				1.00
LEAD STOCK CLK SHIP & REC							1.00		1.00
LEAD WORKER - SYSTEMS							1.00		1.00
LIBRARIAN							2.00		2.00
MAIL CLERK							1.00		1.00
NETWORK TECHNICIAN				2.00					2.00
OPERATIONS SUPERVISOR							3.00		3.00
PAINTER							3.00		3.00
PLUMBER							3.00		3.00
PROGRAMMER ANALYST				6.00					6.00
PROGRAMMER TRAINEE				1.00					1.00
PURCHASING ASSISTANT							0.50		0.50
SENIOR CLERICAL ASSISTANT							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
STOCK CLERK							3.00		3.00
TECHNICAL SERV SUPERVISOR				1.00					1.00
TELECOMMUNICATIONS TECH				2.00					2.00
USER SUPPORT TECHNICIAN				4.00					4.00
UTILITY WORKER							8.00		8.00
VICE PRESIDENT		1.00							1.00
WELDER							1.00		1.00
POOL MAINTENANCE TECH							1.00		1.00
STUDENT BUSINESS OFF SUPV			1.00						1.00
S&H/WORKER'S COMP TECH						1.00			1.00
BOND PROJECT MANAGER							1.00		1.00
POSITION CONTROL SPECIALIST			1.00						1.00
Grand Total	2.00	2.00	26.00	36.00	6.00	3.00	111.50	6.00	192.50

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

Account Number	Programs	Department #	Department Description	Federal, State, or Local	FY2022-23 Budget
48120	Higher Education Act	7621	Federal Work Study	01 - Federal	645,721
48140	TANF/Temp Asst for Needy Fam.	6408	DPSS	01 - Federal	91,447
48140	TANF/Temp Asst for Needy Fam.	6405	TANF	01 - Federal	62,547
48170	VTEA-Vocational&TechED Act	1102	VTEA Administration	01 - Federal	767,326
48190	Other Federal Revenues	7440	AACC ECCA	01 - Federal	112,462
48190	Other Federal Revenues	8116	ARA - Institutional Portion	01 - Federal	17,088,000
48190	Other Federal Revenues	7633	CalFresh Outreach Program	01 - Federal	8,237
48190	Other Federal Revenues	6400	Community Advancement	01 - Federal	76,000
48190	Other Federal Revenues	8117	CRRSAA - Institutional Portion	01 - Federal	2,355,360
48190	Other Federal Revenues	6486	Foster Care Ed	01 - Federal	41,789
48190	Other Federal Revenues	7120	GAMAAA Growing Apprenticeships	01 - Federal	192,395
48190	Other Federal Revenues	7434	SBA Cares Act	01 - Federal	75,247
48190	Other Federal Revenues	1214	Teacher Preparation Pipeline	01 - Federal	102,040
48190	Other Federal Revenues	6105	VRC-Veterans Ed Outreach	01 - Federal	492,421
48193	Miscellaneous Federal Revenue	7102	MDC-Parenting Classes	01 - Federal	1,131
48193	Miscellaneous Federal Revenue	6459	Terminal Island-Welding	01 - Federal	79,800
48199	Federal Grant Income	7126	CADENCE Grant	01 - Federal	133,398
48199	Federal Grant Income	7435	CASCADE Grant	01 - Federal	61,632
48199	Federal Grant Income	6495	CESMII -SM Workforce Developme	01 - Federal	177,903
48199	Federal Grant Income	6523	CSU Monterey Bay -NSF Partners	01 - Federal	157,916
48199	Federal Grant Income	2189	LSAMP-Howard University-47.076	01 - Federal	9,500
48199	Federal Grant Income	6204	MediCal Administrative Activit	01 - Federal	48,138
48199	Federal Grant Income	2183	MESA UCLA CEED	01 - Federal	24,364
48199	Federal Grant Income	6427	Small Bus. Admin	01 - Federal	390,000
48620	Categorical Apportionments	6111	AB19Calif. College Promise Grt	02 - State	2,093,429
48620	Categorical Apportionments	3105	Access-Print & Electronic Info	02 - State	10,671
48620	Categorical Apportionments	7402	Adult Ed Block Grant CAEP	02 - State	1,165,507
48620	Categorical Apportionments	3120	Asian Am St Ach Prgrm	02 - State	136,000
48620	Categorical Apportionments	7637	Basic Needs Centers	02 - State	710,980
48620	Categorical Apportionments	7628	BFAP Admin-SFAA	02 - State	1,219,701
48620	Categorical Apportionments	6406	CalWORKs	02 - State	614,110
48620	Categorical Apportionments	8110	COVID19 Recovery Blk Grt 2022-23	02 - State	11,050,000
48620	Categorical Apportionments	3106	Deaf & Hard of Hearing	02 - State	395,290
48620	Categorical Apportionments	6231	Dream Resource Liaison Support	02 - State	147,512
48620	Categorical Apportionments	3101	DSPS	02 - State	2,744,087
48620	Categorical Apportionments	5009	EEO Best Practices	02 - State	191,666
48620	Categorical Apportionments	4700	EOPS	02 - State	2,376,640
48620	Categorical Apportionments	4750	EOPS CARE	02 - State	452,461
48620	Categorical Apportionments	5010	Equal Employment Opportunity	02 - State	170,000
48620	Categorical Apportionments	7631	Financial Aid Technology	02 - State	63,172
48620	Categorical Apportionments	6486	Foster Care Ed	02 - State	69,148
48620	Categorical Apportionments	1013	Guided Pathways	02 - State	780,200
48620	Categorical Apportionments	6902	Health Services-Mental Health	02 - State	410,564
48620	Categorical Apportionments	2650	Library Services Platform	02 - State	18,382
48620	Categorical Apportionments	2217	Nursing Grant	02 - State	161,075
48620	Categorical Apportionments	6222	Puente Project	02 - State	51,000
48620	Categorical Apportionments	7634	Retention & Enroll Outrch-SB85	02 - State	2,729,209
48620	Categorical Apportionments	1006	SEA Program	02 - State	6,878,298
48620	Categorical Apportionments	7524	SFRF Emerg FinAid Assist 22-23	02 - State	2,607,107
48620	Categorical Apportionments	1009	Strong Workforce Program	02 - State	4,271,669
48650	Reimbursed Categorical Program	7445	CAI-Bio-Flex Apprentice Pgm	02 - State	335,067
48650	Reimbursed Categorical Program	6445	California Apprenticeship Init	02 - State	158,792
48650	Reimbursed Categorical Program	6434	CapitalInfusionProgram (Go Biz	02 - State	95,000
48650	Reimbursed Categorical Program	1410	CELL Bio Lab Grant	02 - State	91,038
48650	Reimbursed Categorical Program	1412	CELL grant UC Comp Sci	02 - State	57,000
48650	Reimbursed Categorical Program	1414	Common Course Numbering	02 - State	1,785,000
48650	Reimbursed Categorical Program	6235	Current&Former Incarcerated	02 - State	3,671
48650	Reimbursed Categorical Program	8040	Higher Ed Std Housing Grant	02 - State	110,000
48650	Reimbursed Categorical Program	6227	Historically Bkck Colleges/Uni	02 - State	1,311,950
48650	Reimbursed Categorical Program	2650	Library Services Platform	02 - State	37,660
48650	Reimbursed Categorical Program	2180	MESA Program	02 - State	392,148
48650	Reimbursed Categorical Program	6232	NOVA Rising Scholars Network	02 - State	255,000
48650	Reimbursed Categorical Program	1010	Strong Workforce Pgm- Regional	02 - State	1,318,948
48650	Reimbursed Categorical Program	7427	TAEP-Technical Assistance Exp	02 - State	103,410
48650	Reimbursed Categorical Program	6106	Veteran's Grant Program	02 - State	80,750
48680	State Revenue -Lottery	1098	State Lottery	02 - State	1,446,111
48690	Other State Revenues/indirect	7676	HUNGER FREE CAMPUS	02 - State	45,108
48692	STRS On-Behalf payments/revenu	8107	STRS On Behalf	02 - State	294,074
48830	Contract Services	6464	WJ Standards for Training Certif & Watch Kee	03 - Local	59,199
48872	Community ED class fees	6401	Community Education	03 - Local	526,538
48872	Community ED class fees	6402	EI Camino Language AcademyECLA	03 - Local	114,404
48876	Health Fees	6900	Student Health Services	03 - Local	1,356,663
48881	Parking Fees	8081	Parking Fees Permit Machines	03 - Local	23,750
48890	Other Local Income	6478	Cact CA Employee Training Pnl	03 - Local	1,347,065
48890	Other Local Income	6479	Career Pathways	03 - Local	110,622
48890	Other Local Income	6150	International Students	03 - Local	51,195
48890	Other Local Income	1808	Journalism	03 - Local	750
48890	Other Local Income	1212	LACOE - Head Start Teachers	03 - Local	156,532
48890	Other Local Income	1413	NASA MITTIC Award	03 - Local	5,000
48890	Other Local Income	8087	Parking Violations DMV	03 - Local	28,500
48890	Other Local Income	6493	Resource Family Approval Train	03 - Local	28,562
48890	Other Local Income	7403	SB Adult School Subcontract	03 - Local	409,849
48890	Other Local Income	6422	SBA Matching Funds- BH Chamber	03 - Local	8,677
48890	Other Local Income	6431	SBDC Program Income	03 - Local	9,347
48890	Other Local Income	2150	TEAGLE-UCLA subaward grant	03 - Local	21,090
48893	Miscellaneous Revenue	6400	Community Advancement	03 - Local	397,595
48893	Miscellaneous Revenue	1734	Fine Arts - Artes de EI Camino	03 - Local	102,091
48980	Contr. from FD11	8080	Parking Services	04 - Contribution	1,372,179
48980	Contr. from FD11	8350	Technology Refresh	04 - Contribution	500,000
Total Revenues Fund 12					<u>79,262,987</u>

COMPLIANCE WITH 50% LAW

District compliance for fiscal years 1991-92 through 2020-21

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>
1991-92	50.71%
1992-93	50.77%
1993-94	51.75%
1994-95	50.45%
1995-96	51.68%
1996-97	50.98%
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%

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

1986-87	5.77%
1987-88	3.40%
1988-89	4.70%
1989-90	4.64%
1990-91	4.66%
1991-92	0.00%
1992-93	0.00%
1993-94	0.00%
1994-95	0.00%
1995-96	3.07%
1996-97	3.06%
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%

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

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1988-89	26,784	25,869	26,327
1989-90	27,330	26,144	26,737
1990-91	27,161	25,480	26,321
1991-92	25,237	25,309	25,273
1992-93	25,321	23,936	24,359
1993-94	23,726	23,279	23,503
1994-95	22,151	21,914	22,033
1995-96	22,350	23,154	22,752
1996-97	23,308	22,812	23,060
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

ENROLLMENT FEES 1984-85 THROUGH 2022-23

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

HEALTH FEE	Fall / Spring	Summer / Winter Intersession
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	21.00	18.00

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

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

STUDENT ACTIVITIES FEE sticker (optional)		
2000-01 through present	15.00	0.00

Parking Fee	Car	Rideshare	Motorcycle	California College Promise Grant¹	
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 ²	None	0.00	0.00	None	None

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

² Parking fees suspended March 2020 due to COVID19 pandemic.

NON-RESIDENT TUITION FEE			
	Out-of-State per unit	International per unit	F-1 Visa Student Health Insurance per student
2003-04	149.00	156.00	258.00
2004-05	149.00	153.00	264.00
2005-06	151.00	170.00	288.00
2006-07	160.00	180.00	396.00
2007-08	173.00	192.00	420.00
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	361.00	361.00	631.48
2021-22	361.00	361.00	697.50
2022-23	361.00	361.00	697.50

AUDITING
1993-94 through present 15.00/unit

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	not available	not available	not available

* 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. Actual data not yet available

INSURANCE

GENERAL COVERAGE	Description of Coverage	Annual Cost	Annual Cost	Annual Cost
		2020-21	2021-22	2022-23
General Liability	\$10 mil; MRL \$50,000	\$ 430,519	\$ 429,937	\$ 425,021
Professional Liability	\$10 mil; MRL \$50,000	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$25 mil; excess \$10 mil	\$ 89,922	\$ 132,957	\$ 137,461
General Property, incl Excess Property	\$250 mil; MRL \$25,000	\$ 238,298	\$ 267,910	\$ 327,215
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	TBA	TBA	TBA
Crime/Fidelity Bond	\$5 mil; deductible \$2,500	\$ 3,348	\$ 3,268	\$ 2,911
Cyber Liability	\$5 mil; MRL \$25,000	\$ 10,535	\$ 19,164	\$ 42,327
Tripster Accident	\$ 5,000 med; \$10,000 accidental death	\$ 340	\$ 340	\$ 340
Business Travel	\$100,000/ea; \$800,000 aggregate	\$ 1,517	\$ 1,517	\$ 1,517
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	\$ 2,044,202	\$ 1,907,547	\$ 1,907,547

SPECIALIZED PROPERTY

Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$5,000	\$ 21,717	\$ 21,587	\$ 22,497
Electronic Data Equip.	\$15.979 mil; \$250 deductible	\$ 7,770	\$ 8,424	\$ 8,730
AV Equipment/Musical Instruments/Art/Art Loan	\$2,659,525 TIV; deductible \$1,000; Exhibition coverage - \$1,000,000	Declined	Declined	Declined
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	\$ 3,063	\$ 2,800	\$ 3,303

STUDENT INSURANCE

Student/Intercollegiate Athletes)	\$25,000/\$50,000 deductible \$100	\$ 130,745	\$ 128,357	\$ 126,596
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	\$ 15,785	\$ 15,785	\$ 14,206
Catastrophic (Student only)	\$1 million; deductible \$50,000	\$ 3,465	\$ 3,465	\$ 3,119
International F-1 Visa	Mandatory; student-paid premium	\$ -	\$ -	\$ -

TOTAL **\$ 3,001,226** **\$ 2,943,058** **\$ 3,022,790**

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.

Fiscal Year	Resident FTES	Non-Resident FTES	Total FTES	Lottery Revenue	Lottery Funds / FTES
1990-91	14,770	346	15,116	\$ 1,873,036	\$ 123.91
1991-92	14,442	313	14,755	\$ 1,117,992	\$ 75.77
1992-93	14,530	311	14,841	\$ 1,426,435	\$ 96.11
1993-94	13,804	290	14,094	\$ 1,498,613	\$ 106.33
1994-95	15,877	387	16,264	\$ 1,812,105	\$ 111.42
1995-96	15,805	353	16,158	\$ 2,003,439	\$ 123.99
1996-97	16,579	387	16,966	\$ 1,655,318	\$ 97.56
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	2,523	21,553	\$ 3,942,567	\$ 182.92
2019-20	18,169	883	19,052	\$ 3,243,894	\$ 194.49
2020-21	14,779	576	15,355	\$ 3,328,582	\$ 194.49
2021-22	13,810	577	14,387	\$ 3,724,507	\$ 258.88
2022-23*	13,810	577	14,387	\$ 3,409,719	\$ 237.00

* Budgeted Revenues

Professional Memberships 2022 - 2023

Organization	Division/Dept	Amount
3C4A	Athletics Equipment	\$ 213
3C4A	Counseling/Student Success Div	\$ 213
5CTCA	Athletics Equipment	\$ 420
AACC	Presidents Office	\$ 21,515
AAFPE Headquarters	Business	\$ 520
AAUW	Presidents Office	\$ 175
Accrediting Commission for Community and Junior Colleges	Resp Therapy	\$ 1,500
American College Dance Association	Div Office Fine Arts	\$ 500
American College Health Association	Student Health Services	\$ 1,100
America's Software Corp.	Rad Tech	\$ 995
Apha	Student Health Services	\$ 500
Ca Comm. College Phys. Ed., Kinesiology, Dance Assn.	Physical Education	\$ 250
California Assoc for Nurse Practitioners	Student Health Services	\$ 500
California Community College Athletic Trainers Association	Athletics Equipment	\$ 75
California Community College Soccer Coaches Association	Athletics Equipment	\$ 200
California Community College Men's Basketball Coaches Assoc.	Athletics Equipment	\$ 300
California Council for Cultural Centers in Higher Education	Equal Employment Opportunity	\$ 550
California Organization of Adn Programs-South	Nursing	\$ 150
Ccc - Mental Health & Wellness Assoc.	Student Health Services	\$ 25
Cccbvca	Athletics Equipment	\$ 150
CCCCIO	V.P. Academic Affairs	\$ 300
CCCSAA	Student Affairs (Development)	\$ 75
CCCWBCA	Athletics Equipment	\$ 365
CCPRO	Marketing & Communications	\$ 400
Cerro Coso Community College	Library & Learning Resources	\$ 100
CLIA Laboratory Program	Student Health Services	\$ 180
COARC	Resp Therapy	\$ 2,250
Community College League of California	Marketing & Communications	\$ 400
Constant Contact	Ed & Community Develop	\$ 672
Council of Chief Librarians	Library & Learning Resources	\$ 150
Coursestorm, Inc.	Ed & Community Develop	\$ 1,000
CSSO	V.P. Student Services	\$ 300
Diablo Valley College	Business	\$ 300
E.C.C.C.D Bookstore	V.P. Student Services	\$ 1,301

Organization	Division/Dept	Amount
3C4A	Athletics Equipment	\$ 213

Professional Memberships 2021 - 2022

Organization	Division/Dept	Amount
Fresno City College	Athletics Equipment	\$ 150
Front Rush Llc	Athletics Equipment	\$ 1,000
Gardena Valley Chamber of Commerce	Marketing & Communications	\$ 425
Gardena Valley Chamber of Commerce	Small Bus. Admin	\$ 425
Great Plains Ada Center	Purchasing & Risk Management	\$ 300
Hawthorne Chamber of Commerce	Marketing & Communications	\$ 125
Hawthorne Chamber of Commerce	Small Bus. Admin	\$ 200
Hefwa DbA Indiana University	BFAP Administration	\$ 750
Hermosa Beach Chamber of Commerce	Marketing & Communications	\$ 600
Hermosa Beach Chamber of Commerce	Small Bus. Admin	\$ 75
Honors Transfer Council of California	AB19Calif. College Promise Grt	\$ 240
HSACCC	Student Health Services	\$ 150
Hudl	Athletics Equipment	\$ 918
Infousa Marketing, Inc.	Ed & Community Develop	\$ 2,640
Inglewood Chamber of Commerce	Marketing & Communications	\$ 1,000
InterCollegiate Tennis Assoc	Athletics Equipment	\$ 250
Jacobson, Michael	Athletics Equipment	\$ 230
JRCERT	V.P. Academic Affairs	\$ 2,270
LA South Chamber of Commerce	Small Bus. Admin	\$ 100
Liebert Cassidy Whitmore	Human Resources	\$ 7,490
LOMITA Chamber Of Commerce	Small Bus. Admin	\$ 175
Manhattan Beach Chamber of Commerce	Marketing & Communications	\$ 850
Manhattan Beach Chamber of Commerce	Small Bus. Admin	\$ 272
NACCOP	Parking Services	\$ 390
NACUA	Equal Employment Opportunity	\$ 2,440
NASPA	Presidents Office	\$ 1,075
NASPA	Student Affairs (Development)	\$ 225
National Association of Collegiate Directors of Athletics	Athletics Equipment	\$ 600
National Athletic Trainers Association	Athletics Equipment	\$ 470
National Career Development Association	Career Center	\$ 475
National League for Nursing	Nursing	\$ 1,230
NCMPR	Marketing & Communications	\$ 225
NENA California Emergency Number As	Parking Services	\$ 142
Orange Empire Conference	Athletics- Mens/Womens Sports	\$ 450
Palos Verdes Chamber of Commerce	Marketing & Communications	\$ 365
Pattison, Levalley	Athletics Equipment	\$ 324
Redondo Beach Chamber of Commerce	Marketing & Communications	\$ 330
Redondo Beach Chamber of Commerce	Small Bus. Admin	\$ 241
San Pedro Chamber of Commerce	SBDC Program Income	\$ 200
Santa Monica Chamber of Commerce	Small Bus. Admin	\$ 420
Society for College and University Planning	Institutional Research	\$ 840
Southern 30/EEDC	Human Resources	\$ 300
Southern California Football Association	Athletics- Mens/Womens Sports	\$ 2,000
Southern California Intersegmental Articulation Council	Counseling/Student Success Div	\$ 100
Southern California Regional Transit Training Consortium	Ed & Community Develop	\$ 500

Organization	Division/Dept	Amount
3C4A	Athletics Equipment	\$ 213

Professional Memberships 2021 - 2022

Organization	Division/Dept	Amount
The RP Group	Institutional Research	\$ 530
Torrance Chamber of Commerce	Marketing & Communications	\$ 450
Torrance Chamber of Commerce	Small Bus. Admin	\$ 270
University and College Designers Association, Inc.	Marketing & Communications	\$ 410
Voxy Engen Pbc	Adult Ed Block Grant CAEP	\$ 300
Wilmington Chamber of Commerce	Small Bus. Admin	\$ 100
Yourmembership.Com* Nasfaa	BFAP Administration	\$ 359
Yourmembership.Com, Inc.	BFAP Administration	\$ 359

Total	\$ 74,398
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Institutional Memberships FY 2022-23

Organization	Area - Division/Dept	Amount
Academic Senate for California	Presidents Office	\$ 7,127
ACCCA	Institutional Research	\$ 771
ACCJC	Presidents Office	\$ 37,633
ACHRO/EEO	Human Resources	\$ 700
American Association of Hispanics in Higher Education	Human Resources	\$ 4,000
American Bar Association	Business	\$ 1,500
American Library Association	Library & Learning Resources	\$ 497
Association for Student Conduct Administration	Student Affairs (Development)	\$ 111
Association of Community College Trustees	Presidents Office	\$ 8,243
California Dept. of Public Health	Rad Tech	\$ 3,156
Cccaa / California Comm Coll Athletic Assoc	Presidents Office	\$ 14,075
CEB Continuing Education of the Bar	Business	\$ 3,328
Center for Collegiate Mental Health	Student Health Services	\$ 500
Citi Program	Grants Dev & Mgmt.	\$ 4,675
Community College League of California	Presidents Office	\$ 55,675
CR Mrig Company DbA Academic Impressions	Equal Employment Opportunity	\$ 7,500
EAB	Guided Pathways	\$ 19,350
El Camino College Foundation	Marketing & Communications	\$ 7,800
German American Business Association	Small Bus. Admin	\$ 900
Hispanic Association of Colleges And Universities	V.P. Student Services	\$ 10,170
Hobsons, Inc.	CRRSAA - Institutional Portion	\$ 97,305
South Coast Conference	Athletics- Mens/Womens Sports	\$ 7,800
South Coast Higher Education Council	Transfer Center	\$ 50
Western Assoc for College Admission	Transfer Center	\$ 60
Western Association of Veterans Ed Specialist	VRCVeterans Education Outreach	\$ 100
	Subtotal	\$ 293,026

Rate of Interest (County Treasurer)

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
2006-07	1st	5.020%	5.330%
	2nd	5.150%	5.430%
	3rd	5.300%	5.420%
	4th	5.340%	5.540%

2007-08	1st	5.390%	5.610%
	2nd	5.130%	5.300%
	3rd	4.300%	4.410%
	4th	3.400%	3.690%

2008-09	1st	3.280%	3.300%
	2nd	3.180%	3.230%
	3rd	1.940%	1.890%
	4th	1.670%	1.700%

2009-10	1st	1.500%	1.550%
	2nd	1.400%	1.440%
	3rd	1.340%	1.340%
	4th	1.340%	1.360%

2010-11	1st	1.340%	1.380%
	2nd	1.270%	1.300%
	3rd	1.370%	1.370%
	4th	1.200%	1.210%

2011-12	1st	1.130%	1.160%
	2nd	0.990%	1.010%
	3rd	0.810%	0.820%
	4th	0.770%	0.770%

2012-13	1st	0.700%	0.720%
	2nd	0.620%	0.630%
	3rd	0.650%	0.640%
	4th	0.580%	0.580%

2013-14	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>
2014-15	1st	0.710%	0.730%
	2nd	0.690%	0.700%
	3rd	0.660%	0.650%
	4th	0.620%	0.630%

2015-16	1st	0.710%	0.720%
	2nd	0.680%	0.690%
	3rd	0.820%	0.830%
	4th	0.900%	0.910%

2016-17	1st	0.930%	0.950%
	2nd	0.980%	1.000%
	3rd	1.150%	1.160%
	4th	1.150%	1.160%

2017-18	1st	1.350%	1.390%
	2nd	1.380%	1.420%
	3rd	1.580%	1.590%
	4th	1.830%	1.860%

2018-19	1st	1.870%	1.920%
	2nd	1.980%	2.050%
	3rd	2.170%	2.180%
	4th	2.160%	2.200%

2019-20	1st	2.020%	2.070%
	2nd	1.860%	1.890%
	3rd	1.780%	1.790%
	Preliminary 4th	1.030%	1.040%

2020-2021	1st	0.660%	0.670%
	2nd	0.550%	0.560%
	3rd	0.490%	0.490%
	4th	0.460%	0.470%

2021-2022	1st	0.480%	0.490%
	2nd	0.460%	0.470%
	3rd	0.560%	0.560%
	Preliminary 4th	0.930%	0.940%

RESIDENT FTES BY DIVISION

FALL/SPRING SEMESTERS

DIVISION	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Behavioral & Social Sciences	2,191	2,466	2,348	2,280	2,720	2,736	2,741	2,990	2,824	2,265
Business Education	957	942	837	826	881	897	901	957	927	830
Fine Arts	2,022	2,005	1,989	1,892	1,958	1,919	1,953	1,925	1,296	1,247
Health Sciences & Athletics	1,854	1,882	1,709	1,591	1,632	1,608	1,529	1,367	1,096	1,210
Humanities	2,937	3,004	2,893	2,775	2,744	2,620	2,400	2,243	1,704	1,554
Industry & Technology*	1,534	1,676	1,669	1,630	1,685	1,769	2,069	1,602	860	753
Library & Learning Resources	-	-	-	-	-	-	-	-	60	97
Mathematical Sciences	2,240	2,447	2,628	2,617	2,827	2,792	2,551	2,130	1,792	1,471
Natural Sciences	1,921	2,044	2,111	2,070	2,041	2,063	2,053	2,105	1,922	1,887
Total=>	15,655	16,466	16,184	15,681	16,488	16,404	16,198	15,319	12,482	11,314

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

SUMMER & WINTER INTERSESSIONS

DIVISION	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Behavioral & Social Sciences	217	240	297	333	697	669	735	821	958	793
Business Education	57	54	58	77	111	111	102	124	165	126
Fine Arts	144	164	152	190	314	305	335	323	355	272
Health Sciences & Athletics	149	156	142	169	282	254	276	298	241	268
Humanities	196	209	215	238	376	359	313	276	344	254
Industry & Technology	115	128	107	146	238	306	317	269	162	103
Library & Learning Resources	-	-	-	-	-	-	-	-	-	18
Mathematical Sciences	212	306	281	356	510	505	439	409	496	355
Natural Sciences	174	210	237	261	343	317	315	329	352	306
Total=>	1,262	1,467	1,489	1,770	2,871	2,826	2,832	2,849	3,073	2,496

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
July - Dec. 1994	4.170%
Jan - June 1995	3.526%
July - Dec. 1995	6.979%
Jan. - Jun. 1996	6.599%
Jul. - Dec. 1996	7.787%
Jan - June 1997	7.657%
July - Dec. 1997	6.172%
Jan - Jun. 1998	6.033%
July 1998 - June 2002	0.000%
July 2002 - Jan. 2003	2.894%
Feb - June 2003	2.771%
2003-04	10.420%
2004-05	9.952%
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%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
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%

**REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1987-88 THROUGH 2020-2021**

Fiscal Year	Revenue per Credit ADA/FTES	Revenue per Non-Credit ADA/FTES
1987-88	\$ 2,744.35	\$ 1,436.89
1988-89	\$ 2,891.47	\$ 1,504.42
1989-90	\$ 3,024.30	\$ 1,574.23
1990-91	\$ 3,285.71	\$ 1,647.59
1991-92	\$ 2,919.64	\$ 1,432.52
1992-93	\$ 2,918.83	\$ 1,432.53
1993-94	\$ 2,986.68	\$ 1,461.87
1994-95	\$ 2,996.96	\$ 1,461.88
1995-96	\$ 3,067.63	\$ 1,258.32
1996-97	\$ 3,169.37	\$ 1,549.63
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

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
2017-18 to Present**

	2017-2018	Goal	Actual
Summer 17		2,036	1,717
Fall 17		8,654	8,540
Winter 18		842	1,109
Spring 18		7,978	7,864
Summer 18 (Transferred to fiscal year 2017-18) ¹		-	412
Total		19,510	19,231
	2018-2019	Goal	Actual
Summer 18		1,488	1,371
Fall 18		8,578	8,497
Winter 19		1,200	1,049
Spring 19		7,873	7,709
Total		19,139	18,626
	2019-2020	Goal	Actual
Summer 19		1,800	1,753
Fall 19		8,500	8,350
Winter 20		1,100	1,096
Spring 20		7,600	7,035
Total		19,000	18,234
	2020-2021	Goal	Annual 320
Summer 20		1,700	1,910
Fall 20		8,350	6,572
Winter 21		1,000	1,164
Spring 21		7,300	5,909
Total		18,350	15,555
	2021-2022	Goal	Annual 320
Summer 21		1,700	1,560
Fall 21		8,350	6,194
Winter 22		1,000	936
Spring 22		7,300	5,120
Total		18,350	13,810
	2022-2023²	Goal	Actuals
Summer 21		1,606	not available
Fall 21		6,368	not available
Winter 22		not available	not available
Spring 22		not available	not available
Total		7,974	-

¹ To achieve 19,643 FTES funded enrollment the district borrowed 412 FTES from the next fiscal year.

² FTES goals and 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.

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PLANNING AND BUDGETING COMMITTEE

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Management/Supervisors	Amy Grant
Management/Supervisors	Debra Breckheimer
Campus Police	Gary Robertson
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