

FINAL BUDGET

2014-2015

El Camino Community
College District

Office of the Superintendent/President
September 8, 2014

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2014-2015

Dr. Thomas Fallo, Superintendent/President
Dr. Francisco M. Arce, Vice President-Academic Affairs
Ms. Linda Beam, Vice President-Human Resources
Ms. Jo Ann Higdon, Vice President-Administrative Services
Dr. Jeanie Nishime, Vice President-Student & Community Advancement
Ms. Barbara Perez, Vice President-Compton Educational Center

DEANS, ASSOCIATE DEANS

Mr. Jose Anaya, Community Advancement
Ms. Connie Fitzsimons, Fine Arts
Mr. William Garcia, Enrollment Services
Ms. Elise Geraghty, Associate Dean, Humanities
Ms. Diane Hayden, Associate Dean, Fine Arts
Mr. Robert Klier, Associate Dean, Academic Affairs
Mr. Thomas Lew, Humanities
Dr. Gloria Miranda, Behavioral & Social Sciences
Mr. Rory Natividad, Health Sciences & Athletics
Dr. Virginia Rapp, Business
Dr. Stephanie Rodriguez, Industry & Technology
Dr. Jean Shankweiler, Natural Sciences
Mr. Daniel Shrader, Associate Dean, Industry & Technology
Ms. Jacquelyn Sims, Mathematical Sciences
Dr. Regina Smith, Counseling & Student Services

DIRECTORS, ASSISTANT DIRECTORS

Ms. Michelle Arthur, Enrollment Services
Mr. Babatunde Atane, Director of Accounting
Ms. Roberta Becka, Grants Development and Management
Mr. Rocky Bonura, Purchasing & Business Services
Ms. Julie Bourlier, Bookstore
Lt. Ramund Box, Police, ECC Compton Educational Center
Mr. Robert Brobst, Assistant Director, Facilities Planning & Services
Mr. Thomas Brown, Facilities Planning & Services
Ms. Rebecca Cobb, Student Development
Ms. Hortense Cooper, Financial Aid & Scholarship
Mr. Eldon Davidson, Contract & Community Education
Mr. Robin Dreizler, Outreach & School Relations
Ms. Janice E. Ely, Business Manager, Fiscal Services
Ms. Ann Marie Garten, Community Relations
Ms. Kathleen Gleason, Executive Director, ECC Foundation
Mr. David Gonzales, Center for Applied Competitive Technologies
Ms. Irene Graff, Institutional Research
Ms. Alice Grigsby, Learning Resources
Ms. Melissa Guess, Assistant Director, Financial Aid
Mr. Arturo Hernandez, MESA Program
Dr. Octavia Hyacinth, Nursing
Ms. Jaynie Ishikawa, Staff & Student Diversity
Ms. Sheryl Kunisaki, Assistant Director, Learning Resources
Ms. Lynn Lindberg, Human Resources
Ms. Jeanette Magee, Assistant Director, EOPS/CalWORKs/CARE
Mr. William Mulrooney, Admissions and Records
Mr. Andrew Nasatir, Assistant Director, Bookstore
Ms. Esperanza Nieto, Assistant Director, Admissions & Records
Ms. Dipte Patel, Special Resource Center
Ms. Dawn Reid, EOPS/CalWORKs/CARE
Ms. Idania Reyes, Project Director, Graduation Initiative (Title V)
Ms. Betty Sedor, Assistant Director, Community Education and Development
Mr. Bruce Spain, Executive Director, South Bay Center for the Arts
Mr. Phil Sutton, Workplace Learning Resource Center
Ms. Naomi Castro, Career Pathways
Mr. Randy Totorp, Health Sciences & Athletics
Chief Michael J. Trevis, Police
Ms. Starleen Van Buren, Small Business Development Center
Mr. Will Warren, Assistant Director, Information Technology Services



EL CAMINO COMMUNITY COLLEGE DISTRICT
16007 Crenshaw Boulevard, Torrance, California 90506-0001
Telephone (310) 532-3670 or 1-866-ELCAMINO
www.elcamino.edu

September 1, 2014

Members of the Board of Trustees
El Camino Community College District

The proposed 2014-15 Final Budget for the El Camino Community College District is submitted for your review and approval.

This budget reflects current information available from the California Community Colleges Chancellor's Office. State General Apportionment base FTES is projected at 19,162 FTES for 2014-15. The State General Apportionment also includes a 0.85% COLA increase for base apportionment revenue. Any necessary changes to the El Camino College budget will be brought to the Board of Trustees for consideration.

El Camino College's 2014-15 enrollment goal is 19,500 FTES. The College will add more than 277 class sections throughout the year to accomplish this goal. El Camino College's 2014-15 budget reflects \$3.6 million of deficit appropriations to maintain College operations and services. The 2014-15 projected ending balance is \$14.3 million.

The proposed Final Budget will be made available for public inspection beginning August 25, 2014. An overview was presented to the Planning and Budgeting Committee on August 28. The Public hearing and Board adoption of the Final Budget is scheduled for September 8, 2014.

Respectfully submitted,

Thomas Fallo
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Mr. William J. Beverly, President
Trustee Area Three

Mr. Kenneth A. Brown, Vice President
Trustee Area One

Mrs. Mary E. Combs, Secretary
Trustee Area Four

Mr. John Vargas, Member
Trustee Area Two

Mr. Cliff Numark, Member
Trustee Area Five

Ms. Kimberly Garcia
Student Member

College Mission Statement

El Camino College offers quality, comprehensive educational programs and services to ensure the educational success of students from our diverse community.

TABLE OF CONTENTS

Summary - All Funds Budgets	1
General Fund - Unrestricted	3
General Fund - Restricted	7
General Fund - Compton Center Related	11
General Fund - Special Programs	12
Student Financial Aid Fund	13
Workers' Compensation Fund	14
Child Development Fund	15
Capital Outlay Projects Fund	17
General Obligation Bond Fund	19
Property and Liability Self-Insurance Fund	21
Dental Self-Insurance Fund	22
Post-Employment Benefits Irrevocable Trust Fund	23
Bookstore Fund	24
Associated Students	25
Auxiliary Services	26
Appendix	
Appropriations Limitation	27
Assessed Value	29
Basic Revenue	30
Budget Development Criteria	31
Budget Goals	33
Budgeted Positions	34
Capital Construction Plan	43
Categorical Programs Fund 12 - Appropriations	44
Categorical Programs Fund 12 - Funding Source	46
Compliance with 50% Law	48
Cost-of-Living Adjustment (COLA)	49
Enrollment	50
Facilities Master Plan Funding	51
Facilities Master Plan Initial Projects Timeline	52
Fees - Enrollment	53
Fees - Other	54
Full-Time Faculty Obligation	55
General Fund-Unrestricted - Analysis of Revenue and Expenditures	56
Insurance	57
Interfund Transfers	58
Library Materials/Instructional Equipment/Technology	59
Lottery	62
Memberships	63
Rate of Interest	65
Resident FTES by Division	66
Retiree Post-Employment Benefits Irrevocable Trust Fund	67
Retirement Contribution Rate	68
Revenue Limit per Funded ADA/FTES	69
Scheduled Maintenance Plan	70
Final Budget Assumptions – General Fund Unrestricted 2014-15	71
Glossary	77

FINAL
SUMMARY
2014-

FUND	General Unrestricted (11)	General Restricted (12)	Compton Center Related Activities (14)	Special Programs Compton Center Partnership (15)	Student Financial Aid (74)	Workers Comp. (61)
Beginning Balance	17,897,296	2,870,077	0	0	0	594,071
<u>Revenue</u>						
Federal	145,000	5,043,556	0	0	46,542,888	0
State	67,915,429	11,401,149	0	0	2,250,000	0
Local	41,688,878	4,421,299	0	0	0	1,596,529
Interfund Transfers	0	655,000	1,107,182	3,373,694	0	0
Total Revenue	<u>109,749,307</u>	<u>21,521,004</u>	<u>1,107,182</u>	<u>3,373,694</u>	<u>48,792,888</u>	<u>1,596,529</u>
Total Available	<u>127,646,603</u>	<u>24,391,081</u>	<u>1,107,182</u>	<u>3,373,694</u>	<u>48,792,888</u>	<u>2,190,600</u>
<u>Appropriations</u>						
Academic Salaries	48,843,963	2,265,000	327,233		0	0
Classified Salaries	28,047,438	8,164,427	312,037		0	58,764
Staff Benefits	18,554,940	2,863,134	132,000		0	21,316
Supplies/Books	1,863,408	1,415,000	0		0	0
Other Operating Expenses	11,934,117	4,464,943	335,912	873,694	0	1,442,529
Capital Outlay	1,855,710	1,998,500		100,000	0	0
Other Outgo	2,260,876	350,000	0	2,400,000	48,792,888	0
Total Appropriations	<u>113,360,452</u>	<u>21,521,004</u>	<u>1,107,182</u>	<u>3,373,694</u>	<u>48,792,888</u>	<u>1,522,609</u>
Reserve for Contingencies	14,286,151	2,870,077	0	0	0	667,991
General Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u>127,646,603</u>	<u>24,391,081</u>	<u>1,107,182</u>	<u>3,373,694</u>	<u>48,792,888</u>	<u>2,190,600</u>

BUDGET
ALL FUNDS
2015

Child Development (33)	Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Post Employment Benefits Irrevocable Trust Fund (69)	Bookstore (51)	Total
0	6,015,029	142,168,258	201,021	373,996	20,389,441	492,358	191,001,547
0	0	0	0	0	0	0	51,731,444
0	1,739,957	0	0	0	0	0	83,306,535
0	950,000	900,000	905,000	1,094,000	1,000,000	6,290,000	58,845,706
0	221,833	0	0	0	2,400,000	0	7,757,709
0	2,911,790	900,000	905,000	1,094,000	3,400,000	6,290,000	201,641,394
0	8,926,819	143,068,258	1,106,021	1,467,996	23,789,441	6,782,358	392,642,941
0	0	0	0	0	0	0	51,436,196
0	147,256	0	0	0	0	975,000	37,704,922
0	44,717	0	0	0	831,615	345,000	22,792,722
0	0	0	0	0	0	0	3,278,408
0	637,167	20,109,619	970,772	1,161,462	0	300,000	42,230,215
0	3,892,021	120,700,000	0	0	0	0	128,546,231
0	0	0	0	0	22,957,826	4,620,000	81,381,590
0	4,721,161	140,809,619	970,772	1,161,462	23,789,441	6,240,000	367,370,284
0	4,205,658	2,258,639	125,249	306,534	0	542,358	25,262,657
0	0	0	10,000	0	0	0	10,000
0	8,926,819	143,068,258	1,106,021	1,467,996	23,789,441	6,782,358	392,642,941

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		21,106,654	20,767,239	17,897,296
ADJUSTMENT		8,509	34,488	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>21,115,163</u>	<u>20,801,727</u>	<u>17,897,296</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	93,125	88,813	85,000
8199	Financial Aid Administrative Allowance	<u>49,395</u>	<u>62,310</u>	<u>60,000</u>
Total Federal Revenue		142,520	151,123	145,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	41,538,710	47,554,151 a)	49,495,253 e)
8610	Education Protection Account Funds	14,531,599	14,099,243 b)	15,074,404 f)
8610	Potential Revenue Shortfall	483,911	0	0
8606	Part-Time Faculty Apportionment	407,250	407,250	407,250
8612	Prior Year Apportionment Correction	295,478	605,361 c)	0
8613	Current Year Apportionment Correction	0	(794,790)	0
8614	SFAA Enrollment Fee Administration	267,387	260,047	281,422
8621	State Indirect Costs	96,675	84,938	80,000
8672	Homeowner's Property Tax Relief	198,148	185,603	198,100
8680	Lottery Funds	2,179,883	2,460,216 d)	2,379,000 g)
8690	Other State Revenue	12,917	5,697	0
8691	Mandated Cost Claims	<u>0</u>	<u>0</u>	<u>0</u>
Total State Revenue		60,011,958	64,867,716	67,915,429

Notes to Revenue a) through g), see page 6-a.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	500,000	50,000 h)	50,000
8800	Police Dept. Services - Compton Center	1,384,665	1,368,748 i)	1,400,000
8810	Educational Revenue Augmentation	0	0	0
8811	District Taxes - Secured Roll	22,394,481	23,777,342	23,651,651
8812	District Taxes - Supplemental	318,441	522,619	500,000
8813	District Taxes - Unsecured Roll	949,215	974,011	950,000
8816	District Taxes - Prior Years	2,827,191	(263,330)	1,535,000
8818	Penalties/Interest on Delinquent Taxes	0	315,857	0
8819	Redevelopment Agency Funds	1,142,119	329,076	0
8841	Food Services Commission	54,436	50,496	50,000
8842	Equipment Sales	0	22,938	0
8850	Rentals and Leases	204,384	180,170	253,700
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8860	Interest and Investment Income	551,837	224,291	220,000
8874	Enrollment Fees	7,823,660	7,532,499	7,811,027
8879	Transcript Fees	110,588	108,811	100,000
8880	Non-Resident Tuition	396,276	501,859	475,000
8885	Non-Resident Tuition-Foreign	3,571,515	3,514,497	3,500,000
8887	Catalogs and Class Schedules	25,515	14,109	10,000
8889	Student Fines/Fees	26,119	29,251	25,000
8890	Parking Citations	387,116	335,720	300,000
8890	Processing Fees	4,126	3,449	3,000
8890	Discovery	25,158	21,917	21,500
8891	Center for the Arts	74,298	246,512	243,000
8893	Miscellaneous Income	304,117	527,845	150,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>43,515,257</u>	<u>40,828,687</u>	<u>41,688,878</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>950,000</u>	<u>0</u>	<u>0</u>
Total Incoming Transfers		<u>950,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>104,619,735</u>	<u>105,847,526</u>	<u>109,749,307</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>125,734,898</u>	<u>126,649,253</u>	<u>127,646,603</u>

Notes to Revenue h) through i), see page 6-a.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	23,727,452	24,278,265 j)	25,146,826 l)
1200	Regular Schedule, Non-Teaching	7,263,705	7,375,635	7,414,371
1300	Other Schedule, Teaching	12,829,824	14,478,591	15,373,033 m)
1400	Other Schedule, Non-Teaching	769,768	900,726	909,733
Total Academic Salaries		<u>44,590,749</u>	<u>47,033,217</u>	<u>48,843,963</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	20,840,117	21,362,080	23,829,121
2200	Instructional Aides	1,505,907	1,608,596	1,624,682
2300	Student Help, Hourly and Overtime	2,303,011	2,476,502	2,593,635
Total Classified Salaries		<u>24,649,035</u>	<u>25,447,178</u>	<u>28,047,438</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	3,145,991	3,260,698	3,493,358 n)
3200	Public Employees' Retirement	2,586,444	2,707,839	2,963,125 o)
3300	Social Security - OASDI/Medicare	2,362,289	2,417,538	2,664,507
3400	Health and Welfare - Medical	7,571,971	7,328,024	7,587,910 p)
3500	Unemployment Insurance	684,686	38,130	38,511
3600	Workers' Compensation Insurance	1,412,622	1,303,880	1,442,529
3700	Cash in Lieu of Insurance	101,499	102,274	105,000
3800	Other Benefits	199,587	261,941	260,000
3900	Retiree Benefits	609,156	741,306	0 q)
Total Staff Benefits		<u>18,674,245</u>	<u>18,161,630</u>	<u>18,554,940</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	4,454	0 k)	7,163
4300	Instructional Supplies	44,003	42,694 k)	721,419
4400	Other Instructional Supplies	58,227	61,932	99,830
4500/4600	Non-Instructional Supplies/Gasoline	809,766	870,270	1,034,996
Total Books, Supplies and Materials		<u>916,450</u>	<u>974,896</u>	<u>1,863,408</u>

Notes to Expenditures j) through q), see page 6-b.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	388,387	486,488	1,676,067 s)
5200	Travel, Conference and Training	321,806	346,164	350,662
5300	Dues and Memberships	144,752	166,133	187,661
5400	Insurance	900,000	900,000	900,000
5500	Utilities and Housekeeping Services	2,716,134	2,936,390	3,089,141
5600	Contracts, Rentals, and Repairs	2,108,998	2,526,924	2,653,270
5700	Legal, Elections, and Audit Expense	846,325	733,357	841,500
5800	Other Services, Postage, Advertising	2,467,498	1,829,724	2,035,816
5900	Miscellaneous	168,432	165,611	200,000
Total Contract Services and Operating Expenses		<u>10,062,332</u>	<u>10,090,791</u>	<u>11,934,117</u>
<u>CAPITAL OUTLAY</u>				
6300	Library Books	104,668	0 k)	105,710
6400	Equipment	328,064	444,661 r)	1,750,000 t)
Total Capital Outlay		<u>432,732</u>	<u>444,661</u>	<u>1,855,710</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	5,642,116	6,599,584	6,260,876
TBD	Estimated Savings - Budget to Actual	0	0	(4,000,000)
Total Other Outgo		<u>5,642,116</u>	<u>6,599,584</u>	<u>2,260,876</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>104,967,659</u>	<u>108,751,957</u>	<u>113,360,452</u>
TOTAL ENDING BALANCE / RESERVES		<u>20,767,239</u>	<u>17,897,296</u>	<u>14,286,151</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>125,734,898</u></u>	<u><u>126,649,253</u></u>	<u><u>127,646,603</u></u>

Notes to Expenditures r) through t), see page 6-b.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Notes to Unaudited Revenue 2013-14 - Page 3

- a) General apportionment funding based on full State funding of 18,463 credit FTES and 7 non-credit FTES. Base funding remained at \$8,857,454.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Additional State Apportionment -Recalculation of the District's 2012-13 allocation.
- d) A portion of lottery proceeds and matching instructional supplies expenditures were transferred to the Restricted General Fund per State mandate.

2014-15 Final Budget Assumptions - Revenue

- e) General apportionment funding is based on full State funding of 19,155 credit FTES and 7 non-credit FTES, 0.85% Cost of Living Adjustment (COLA) of \$804,263, and 2011-12 Growth (Restoration) funding of \$3,238,142.
- f) The Educational Protection Account portion of the State General Apportionment.
- g) Lottery income based on \$122 per FTES.

Notes to Unaudited Revenue 2013-14 - Page 4

- h) Administrative fee related to the Compton Center reduced from \$500,000 to \$50,000.
- i) Campus Police services for the Compton Educational Center are paid for by the Center.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Notes to Unaudited Expenditures 2013-14 - Page 5

- j) Includes Paramedic course instructors - \$602,000
- k) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2013-14.

2014-15 Final Budget Assumptions - Expenditures

- l) Includes six new faculty members, does not include paramedic course instructors.
- m) Includes overload and adjunct faculty funds for additional class sections to be offered in 2014-15.
- n) STRS employer contribution rate increased to 8.88%
- o) PERS employer contribution rate increased to 11.7%.
- p) District portion of medical insurance premiums to remain stable.
- q) Retiree Benefits will be funded from the Post Employment Benefits Fund.

Notes to Unaudited Expenditures 2013-14 - Page 6

- r) Equipment needs identified through program review and budget planning process.

2014-15 Final Budget Assumptions - Expenditures

- s) Includes Paramedic and Fire Academy Programs as contract service agreements of \$1 million. Salary amounts of contracts are transferred to academic salary account (Object 1110) at year-end as shown in the 2013-14 actual expenditures.
- t) Capital Outlay funding sources and needs under review. Awaiting information from Chancellor's Office, re-prioritization to follow.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
	BEGINNING BALANCE JULY 1	1,774,904	2,510,724	2,870,077
	ADJUSTMENT	566,236	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	2,341,140	2,510,724	2,870,077
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	571,085	571,665	742,888
8120	Head Start (1215)	299,164	56,505	0
8120	Temporary Assistance for Needy Families - TANF (6405)	103,907	107,484	107,484
8120	Title V Mathematics (1440)	98,931	0	0
8170	Career Technical Education Act - CTEA (1102)	946,791	838,408	824,162
8170	CTEA - Title II - Tech Prep (6484)	49,390	44,025	44,025
8190	Mentor Protégé (7103)	0	203,468	0
8190	Small Business Jobs Act - SBJA (6439)	56,865	64,972	0
8190	Transportation Safety Administration - TSA (7111)	137,882	134,477	0
8190	Veterans Education Outreach (6105)	3,913	6,288	12,499
8190	Workforce Innovation Partnerships - WIP - Fresno (6497)	73,120	0	0
8193	Federal Contract Education	132,698	219,766	100,000
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	9,599	14,077	29,315
8199	CCC - California Connects (ARRA - Foundation) (2182)	7,010	0	0
8199	CA Step Project (6489)	199,403	39,852	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	254,198	617,838	98,679
8199	Child Care Access Means Parents in School (7730,7732)	65,449	47,321	0
8199	Market Development Coop Program (6449)	61,046	0	0
8199	Medi-Cal Administrative Activity (6204)	16,601	7,097	0
8199	MESA - UCLA CEED (2183)	1,672	228	31,184
8199	National Science Foundation (NSF) (6418)	228,216	198,944	0
8199	Small Business Development Center (6427)	305,196	328,306	131,089
8199	STEM Transfer/SSS-Hispanic Students (6057)	215,716	217,494	264,054
8199	Summer Undergrad. Research Fellowship-SURF(NIST)(2051)	0	8,935	0
8199	Title III - HSI - STEM (6521)	724,556	1,139,897	1,252,345
8199	Title III - HSI - STEM (6522)	183,126	237,143	341,176
8199	Title V - Graduation & Completion Rates (6520)	762,223	683,028	877,225
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3136,3137)	155,480	153,434	155,000
	Total Federal Revenue	5,663,237	5,940,652	5,043,556
	<u>STATE REVENUE</u>			
8620	Basic Skills (1804)	109,901	178,834	486,781
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	720,059	717,047	752,881
8620	CalWORKS (6406)	348,881	532,659	532,659
8620	Career Technical Education II (6477,6479,6483)	0	14,164	0
8620	Career Technical Education IV (6480,6481)	629,503	297,564	213,136
8620	Career Technical Equipment (6412)	22,910	0	93,584
8620	CITD - International Trade Training Program (6495)	189,542	0	0
8620	Disabled Student Program Services (3101)	1,213,798	1,446,992	1,177,528
8620	Enrollment Growth & Retention-RN Programs (2216)	75,823	0	0
8620	Enrollment Growth & Retention-RN Programs (2217)	153,002	328,685	171,000
8620	Extended Opportunity Program & Services (4700)	750,947	913,297	860,294
8620	Extended Opportunity Program & Services CARE (4750)	86,183	85,369	79,742
8620	Faculty & Staff Diversity AB1725 (5010-11)	16,882	11,436	32,343
8620	Foster Care Education (6486)	106,186	100,947	100,625
8620	Instructional Equipment/Library Materials (3800)	104,742	55,735	1,388,076
8620	Matriculation/Student Success & Support Programs (6250)	688,731	780,482	1,866,402
8620	Staff Development (8551)	3,322	12,237	1,665
8620	Instructional Material - one-time Trailer Bill (3840)	5,942	67,397	0
8620	Transfer and Articulation Funds (6254)	84	0	702

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
8620	Workplace Learning Resource Center - WpLRC (6442)	135,964	67,539	123,615
8620	Youth Empowerment & Support Services - YESS (6411)	95,181	49,770	0
8650	Adv. Mfg. Sector Navigator (6436)	0	368,911	376,090
8650	Center-Applied Competitive Technol.- CACT COCCC (6470)	205,000	0	0
8650	CACT Strategic Hub (6469)	148,690	0	0
8650	Capacity Building (6437)	0	0	100,000
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	233,529	299,417	1,115,312
8650	Consortium Planning (6443)	0	49,309	267,819
8650	Deputy Sector Navigator (6472)	0	168,799	231,201
8650	Historically Black Colleges & Universities (6227)	0	2,842	37,158
8650	International Development Research Center - IDRC (6417)	83,905	0	0
8650	IDRC Green (6429)	20,786	0	0
8650	In-Region Investments (6468)	0	44,214	55,786
8650	Job Development Incentive Training Fund - JDIF (6466, 6467)	96,635	0	0
8650	MESA Programs (2180-2181)	37,205	62,619	55,869
8650	Model Approaches to Partnerships (6490)	28,193	29,905	18,972
8650	Puente Project Reporting (6223, 6224)	1,962	2,659	0
8650	Retail/Hospitality (6448)	0	287,928	457,072
8650	Strategic Priority Leadership (6438)	172,500	0	0
8650	Teacher Pipeline (1214)	150,923	89,077	0
8650	TTIP (2616) (8354)	10,369	0	0
8650	Workforce Innovation Partnerships (WIP) (6414)	194,024	125,319	154,837
8650	WpLRC State Leadership Grant (6446)	205,000	0	0
8680	Lottery - Restricted	545,551	676,967	650,000
8699	Parking Services	60,540	0	0
Total State Revenue		7,652,395	7,868,120	11,401,149
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,613,041	1,104,390	1,500,000
8820	Department of Public Social Services - DPSS (6408)	125,957	110,980	111,000
8872	Community Education Class Fees (6401, 6402)	775,974	848,808	700,000
8876/90	Health Services Fees (6910, 6920)	832,030	837,895	800,000
8881/90	Parking Services Fees (8080-85)	1,043,723	1,004,117	1,000,000
8886	Equipment Servicing Fees (1942)	0	10,369	10,000
8890	Small Business Administration Matching Funds-SBA (6422)	1,071	0	0
8890	Special Resource Center (3631)	0	0	11,499
8890	Child Development Training Consortium (4210)	16,750	19,500	20,000
8890	Donations	122,139	124,217	120,000
8890	Excelencia in Education (7610)	2,307	0	0
8890	First Year Experience/Learning Communities (7612)	1,195	822	5
8890	Jack Kent Cooke Foundation -LMU Partnership (7613)	23,062	17,712	7,690
8890	Live Scan (8089)	23,730	18,786	18,000
8890	LBCCD - Goldman Sachs (6424)	0	10,000	0
8890	Public Information (5200)	100,000	0	0
8890	Referee and Lane Technician Training (1950)	4,383	2,240	3,000
8890	Regional Interpreters Training Program - RITP (3632)	0	0	19,590
8890	SBDC Program Income (6431, 6433)	34,832	25,042	30,515
8896	Foundation - Innovation Grants	123,589	66,432	70,000
Total Local Revenue		4,843,783	4,201,310	4,421,299
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	467,115	704,663	655,000
Total Incoming Transfers		467,115	704,663	655,000
TOTAL REVENUE - ALL SOURCES		18,626,530	18,714,745	21,521,004
TOTAL BEGINNING BALANCE AND REVENUE		20,967,670	21,225,469	24,391,081

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	10,322	55,370	20,000
1200	Regular Schedule, Non-Teaching	881,520	1,040,490	1,075,000
1300	Other Schedule, Teaching	298,145	238,151	305,000
1400	Other Schedule, Non-Teaching	856,097	831,869	865,000
Total Academic Salaries		2,046,084	2,165,880	2,265,000
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,519,718	4,382,459	4,504,371
2200	Instructional Aides, Full Time	396,765	396,684	418,667
2300	Student Help, Hourly and Overtime	2,998,829	3,178,220	3,241,389
Total Classified Salaries		7,915,312	7,957,363	8,164,427
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	125,184	130,095	201,132
3200	Public Employees' Retirement System	595,106	591,679	751,495
3300	Social Security - OASDI & Medicare	536,495	541,856	624,579
3400	Health and Welfare	955,802	957,219	960,000
3500	Unemployment Insurance	88,000	4,351	114,724
3600	Workers' Compensation Insurance	122,389	138,135	142,279
3700	Cash in Lieu of Insurance	8,078	8,133	8,200
3800	Alternate Retirement Plan	46,567	58,042	60,725
3900	Other Benefits	0	0	0
Total Staff Benefits		2,477,621	2,429,510	2,863,134
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	106,680	67,014	70,000
4300	Instructional Supplies	714,190	794,160	825,000
4500	Non-Instructional Supplies	428,051	506,649	520,000
4600	Gasoline	0	0	0
Total Books, Supplies, and Materials		1,248,921	1,367,823	1,415,000

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	2,535,510	2,102,521	3,143,000
5200	Travel, Conference & In-Service Training	183,969	298,919	350,000
5300	Dues and Memberships	6,927	7,232	7,500
5400	Insurance	40,435	40,938	43,000
5500	Utilities and Housekeeping Service	10,991	13,174	18,000
5600	Contracts, Rentals, and Repairs	144,857	136,684	165,000
5700	Legal & Regulatory Expenses	2,850	2,850	3,200
5800	Other Services, Postage, Advertising	710,542	499,287	715,243
5900	Repro Services	14,740	14,801	20,000
Total Contracts Services and Operating Expenses		3,650,821	3,116,406	4,464,943
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	530	207	0
6200	Buildings	0	0	0
6300	Library Books	1,530	9,846	15,000
6400	Equipment	829,401	985,204	1,983,500
Total Capital Outlay		831,461	995,257	1,998,500
<u>OTHER OUTGO</u>				
7300	Community Advancement Contrib. to General Fund (11)	200,000	200,000	200,000
7300	Interfund Transfer - Capital Outlay-Parking	0	0	0
7600	Other Payments to/for Students	86,726	123,153	150,000
Total Other Outgo		286,726	323,153	350,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>18,456,946</u>	<u>18,355,392</u>	<u>21,521,004</u>
NET ENDING BALANCE / RESERVES		<u>2,510,724</u>	<u>2,870,077</u>	<u>2,870,077</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>20,967,670</u></u>	<u><u>21,225,469</u></u>	<u><u>24,391,081</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
COMPTON CENTER RELATED EXPENSES FUND - FUND 14

Account Number	Description	2012-13 Actual	2013-14 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		75,364	169,631	0
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,000,000	1,107,182	1,107,182
Total Local Revenue		<u>1,000,000</u>	<u>1,107,182</u>	<u>1,107,182</u>
TOTAL REVENUE - ALL SOURCES		<u>1,000,000</u>	<u>1,107,182</u>	<u>1,107,182</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,075,364</u>	<u>1,276,813</u>	<u>1,107,182</u>
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	224,076	253,809	307,233
1400	Other Schedule, Non-Teaching	44,792	18,056	20,000
2100	Classified - Full Time	286,754	245,537	264,537
2300	Student Help, Hourly and Overtime	13,067	19,198	47,500
3000	Benefits	136,012	131,894	132,000
Total Salaries and Benefits		<u>704,701</u>	<u>668,494</u>	<u>771,270</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		<u>0</u>	<u>0</u>	<u>0</u>
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	200,000	11,975	200,000
5200	Travel, Conference and In-Service Training	1,032	907	3,000
5500	Utilities and Housekeeping Services	0	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	0	167,000	132,912
Total Contract Services and Operating Expenses		<u>201,032</u>	<u>179,882</u>	<u>335,912</u>
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	0	428,437	0
7630	Payments to Students	0	0	0
Total Other Outgo		<u>0</u>	<u>428,437</u>	<u>0</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>905,733</u>	<u>1,276,813</u>	<u>1,107,182</u> *
TOTAL ENDING BALANCE / RESERVES		<u>169,631</u>	<u>0</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,075,364</u>	<u>1,276,813</u>	<u>1,107,182</u>

* See page 75 for list of Compton Center Related allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
SPECIAL PROGRAMS - COMPTON CENTER PARTNERSHIP FUND - FUND 15

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		250,638	412,255	0
REVENUE				
LOCAL REVENUE				
8980	Contribution from General Fund	3,000,000	3,321,545	3,373,694
Total Local Revenue		3,000,000	3,321,545	3,373,694
TOTAL REVENUE - ALL SOURCES		3,000,000	3,321,545	3,373,694
TOTAL BEGINNING BALANCE AND REVENUE		<u>3,250,638</u>	<u>3,733,800</u>	<u>3,373,694</u>
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-Teaching	131,063	0	0
1400	Other Schedule, Non-Teaching	108,618	138,166	0
2100	Classified - Full Time	214,707	119,456	0
2200	Instructional Aides	115,122	20,085	0
2300	Student Help, Hourly and Overtime	95,905	22,951	0
3000	Benefits	162,915	66,491	0
Total Salaries and Benefits		<u>828,330</u>	<u>367,149</u>	<u>0</u>
BOOKS, SUPPLIES AND MATERIALS				
4200	Other Books	0	0	0
4300	Instructional Supplies	79	473	0
4500	Non-Instructional Supplies	0	16,411	0
Total Books, Supplies and Materials		<u>79</u>	<u>16,884</u>	<u>0</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	0	35,840	0
5200	Travel, Conference and In-Service Training	1,557	2,916	0
5300	Dues & Memberships	0	12,475	0
5600	Rents, Leases and Repairs	0	0	0
5700	Legal and Regulatory	0	0	0
5800	Other Services and Expenses	0	221,561	0
5900	Special Programs and Services	0	12,662	873,694
Total Contract Services and Operating Expenses		<u>1,557</u>	<u>285,454</u>	<u>873,694</u>
CAPITAL OUTLAY				
6300	Library Books	49,965	50,280	50,000
6400	Equipment	90,852	335,586	50,000
Total Capital Outlay		<u>140,817</u>	<u>385,866</u>	<u>100,000</u>
OTHER OUTGO				
7300	Interfund Transfer	1,850,000	2,678,447	2,400,000
7600	Other Student Outgo	17,600	0	0
Total Other Outgo		<u>1,867,600</u>	<u>2,678,447</u>	<u>2,400,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>2,838,383</u>	<u>3,733,800</u>	<u>3,373,694</u> *
TOTAL ENDING BALANCE / RESERVES		<u>412,255</u>	<u>0</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>3,250,638</u>	<u>3,733,800</u>	<u>3,373,694</u>

* See page 76 for list of Special Programs allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-15 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	641,400 *	679,500 *	742,888 *
8150	PELL Grant Program	31,842,644 *	36,595,046 *	45,000,000 *
8150	Direct Loans	2,182,678	79,489 **	0 **
8150	STEM Achievement Award	86,000	130,000	150,000
8150	Nursing	<u>650,000</u>	<u>609,635</u>	<u>650,000</u>
Total Federal Income		35,402,722	38,093,670	46,542,888
<u>STATE INCOME</u>				
8620	EOP&S Grant	307,251	392,088	390,000
8620	EOP&S CARE Grant	61,868	62,682	60,000
8650	Cal Grants	<u>1,312,028</u>	<u>1,822,742</u>	<u>1,800,000</u>
Total State Income		<u>1,681,147</u>	<u>2,277,512</u>	<u>2,250,000</u>
TOTAL INCOME - ALL SOURCES		<u>37,083,869</u>	<u>40,371,182</u>	<u>48,792,888</u>

EXPENDITURES / APPROPRIATIONS

<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	641,400 *	679,500 *	742,888 *
7520	PELL Grant Program	31,842,644 *	36,595,046 *	45,000,000 *
7525	Direct Loans	2,182,678	79,489 **	0 **
2184	STEM Achievement Award	86,000	130,000	150,000
7530	Cal Grants	1,312,028	1,822,742	1,800,000
7540	Nursing	650,000	609,635	650,000
7550	EOP&S Grant	117,885	134,119	135,000
7550	EOP&S CARE Grant	61,868	62,682	60,000
7633	EOP&S Book Grants	<u>189,366</u>	<u>257,969</u>	<u>255,000</u>
Total Other Outgo		<u>37,083,869</u>	<u>40,371,182</u>	<u>48,792,888</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>37,083,869</u>	<u>40,371,182</u>	<u>48,792,888</u>

* Includes revenue and awards for Compton Educational Center students

** El Camino Community College District discontinued the Direct Loan program during 2013-14.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		354,702	462,670	594,071
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>354,702</u>	<u>462,670</u>	<u>594,071</u>
<u>LOCAL INCOME</u>				
8860	Interest	4,983	3,621	4,000
8890	Insurance Recoveries	0	104,380	0
8980	Contribution from General Fund	1,412,622	1,303,880	1,442,529
8987	Contribution from Other Funds	<u>182,767</u>	<u>102,579</u>	<u>150,000</u>
Total Local Income		1,600,372	1,514,460	1,596,529
TOTAL INCOME - ALL SOURCES		<u>1,600,372</u>	<u>1,514,460</u>	<u>1,596,529</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,955,074</u></u>	<u><u>1,977,130</u></u>	<u><u>2,190,600</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	58,764	58,764	58,764
3000	Staff Benefits	<u>21,137</u>	<u>20,415</u>	<u>21,316</u>
Total Classified Salaries/Benefits		79,901	79,179	80,080
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,412,503	1,303,880	1,442,529
5733	Benefits/Claims Paid	0	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		1,412,503	1,303,880	1,442,529
TOTAL EXPENDITURES / APPROPRIATIONS		1,492,404	1,383,059	1,522,609
NET ENDING BALANCE / RESERVES		<u>462,670</u>	<u>594,071</u>	<u>667,991</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,955,074</u></u>	<u><u>1,977,130</u></u>	<u><u>2,190,600</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		111,803	27,410	0
ADJUSTMENTS TO BEGINNING BALANCE		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		111,803	27,410	0
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8199	Child Development Food Program	<u>6,690</u>	<u>9,148</u>	<u>0</u>
Total Federal Income		6,690	9,148	0
<u>STATE INCOME</u>				
8620	Child Development Apportionment	99,045	92,612	0
8699	Child Development Food Program	<u>512</u>	<u>610</u>	<u>0</u>
Total State Income		99,557	93,222	0
<u>LOCAL INCOME</u>				
8860	Interest	1,457	1,223	0
8871	Child Development Services Fees	140,588	159,269	0
8893	Fund Raising Income	<u>1,663</u>	<u>8,543</u>	<u>0</u>
Total Local Income		143,708	169,035	0
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	0	0	0
8980	Transfer from General Fund	<u>225,000</u>	<u>291,726</u>	<u>0</u>
Total Incoming Transfers		225,000	291,726	0
TOTAL INCOME - ALL SOURCES		<u>474,955</u>	<u>563,131</u>	<u>0</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>586,758</u></u>	<u><u>590,541</u></u>	<u><u>0</u></u>

The El Camino Community College Board of Trustees took action at the June 16, 2014 Board of Trustees meeting to close the Child Development Center Fund.

The Fund was closed effective June 30, 2014 by the final transfer of \$291,726 from the Unrestricted General Fund for fiscal year 2013-14.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	99,886	89,708	0
1492	Regular Schedule, Teaching P/T	10,308	8,614	0
1493	Regular Schedule, Teaching F/T	163,068	194,095	0
Total Academic Salaries		273,262	292,417	0
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	107,376	135,676	0
2300	Part Time	31,084	21,835	0
Total Classified Salaries		138,460	157,511	0
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	21,678	20,687	0
3200	PERS	12,259	12,320	0
3300	Social Security - OASDI/Medicare	12,095	14,322	0
3400	Health & Welfare	76,791	76,694	0
3500	Unemployment Insurance	3,833	208	0
3600	Workers' Compensation	5,464	6,529	0
3700	Cash in Lieu of Insurance	840	420	0
3800	Other Benefits	515	431	0
Total Staff Benefits		133,475	131,611	0
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	1,941	0	0
4330	Publications-Magazines	0	0	0
4500	Non-Instructional Supplies	10,663	8,525	0
Total Books, Supplies, and Materials		12,604	8,525	0
<u>OTHER OPERATING EXPENSES</u>				
5200	Travel, Conference, In-Service Training	0	0	0
5300	Dues & Memberships	0	0	0
5600	Rental and Repairs	887	477	0
5800	Other Services, Postage, Advertising	660	0	0
Other Operating Expenses		1,547	477	0
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		559,348	590,541	0
NET ENDING BALANCE / RESERVES		27,410	0	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		586,758	590,541	0

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		5,112,392	5,408,552	6,015,029
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		5,112,392	5,408,552	6,015,029
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	0	655,150	520,611
8651	Comm. College Construction-CEC Allied Health	0	0	0
8651	Comm. College Construction-CEC Infrastructure I	384,417	269,719	0
8651	Comm. College Construction-CEC Infrastructure II	232,067	68,933	0
8652	Scheduled Maintenance Program	0	224,469	1,219,346
Total State Income		616,484	1,218,271	1,739,957
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	32,595	37,551	50,000
8885	Capital Outlay Fee - Non-Residents	705,206	699,934	900,000
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	0	0	0
8893	Miscellaneous	0	0	0
Total Local Income		737,801	737,485	950,000
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	25,000	249,469	25,000
8980	Interfund Transfer-Parking Funds Restricted	0	0	0
8987	Interfund Transfer-Other Funds	200,000	200,000	196,833
Total Incoming Transfers		225,000	449,469	221,833
TOTAL INCOME - ALL SOURCES		1,579,285	2,405,225	2,911,790
TOTAL BEGINNING BALANCE AND INCOME		6,691,677	7,813,777	8,926,819

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	59,169	129,090	129,090
2300	Student Help, Hourly and Overtime	6,834	0	18,166
3000	Benefits	<u>19,430</u>	<u>42,667</u>	<u>44,717</u>
Total Classified Salaries/Benefits		85,433	171,757	191,973
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	<u>2,427</u>	<u>22,040</u>	<u>0</u>
Total Books, Supplies, and Materials		2,427	22,040	0
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	682,010	570,268	599,532
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	18,153	0	37,635
5860	Multi-Media Advertising	612	0	0
5890	Miscellaneous Services	<u>0</u>	<u>0</u>	<u>0</u>
Other Operating Expenses		700,775	570,268	637,167
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	15,550	510,999	2,008,998
6200	Buildings	123,227	419,929	1,071,609
6400	New Equipment	<u>355,713</u>	<u>103,755</u>	<u>811,414</u>
Total Capital Outlay		494,490	1,034,683	3,892,021
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,283,125	1,798,748	4,721,161
NET ENDING BALANCE / RESERVES		<u>5,408,552</u>	<u>6,015,029</u>	<u>4,205,658</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>6,691,677</u></u>	<u><u>7,813,777</u></u>	<u><u>8,926,819</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2014-2015 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 REVENUE

Account Number	Description	2012-2013 Actual Revenue	2013-2014 Unaudited Revenue	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		32,781,989	191,769,271	142,168,258
ADJUSTMENT		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		32,781,989	191,769,271	142,168,258
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,135,672	1,039,260	900,000
8865	Bond Refinancing	0	0	0
8940	Proceeds from Bonds (Third Series)	180,413,382	0	0
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>0</u> *
Total Local Income		181,549,054	1,039,260	900,000
TOTAL INCOME - ALL SOURCES		<u>181,549,054</u>	<u>1,039,260</u>	<u>900,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>214,331,043</u></u>	<u><u>192,808,531</u></u>	<u><u>143,068,258</u></u>

* The 2014-15 budget does not include Measure EE bond funds approved by the voters in November 2012.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42
EXPENDITURES

Account Number	Description	2012-2013 Actual Expenditures	2013-2014 Unaudited Expenditures	2014-2015 Final Budget
EXPENDITURES / APPROPRIATIONS				
2300	Student Help, Hourly and Overtime	0	12,348	0
3000	Benefits	0	1,130	0
		<u>0</u>	<u>13,478</u>	<u>0</u>
OTHER OPERATING EXPENSES				
4500	Non-Instructional Supplies	17,556	1,044	0
4600	Gasoline	2,583	0	0
5100	Consulting Services	4,120,426	3,255,802	19,309,619
5600	Repairs	2,970	4,184	0
5700	Legal & Regulatory Expense	0	530,942	800,000
5800	Other Services, Fees and Expenses	22,942	13,749	0
	Other Operating Expenses	4,166,477	3,805,721	20,109,619
CAPITAL OUTLAY				
6100	Building/Site Improvement	5,341,453	22,817	0
6200	Buildings	8,682,956	45,002,703	116,900,000
6400	New Equipment	4,370,886	1,795,554	3,800,000
	Total Capital Outlay	18,395,295	46,821,074	120,700,000
	TOTAL EXPENDITURES / APPROPRIATIONS	22,561,772	50,640,273	140,809,619 *
	NET ENDING BALANCE / RESERVES	<u>191,769,271</u>	<u>142,168,258</u>	<u>2,258,639</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>214,331,043</u></u>	<u><u>192,808,531</u></u>	<u><u>143,068,258</u></u>

2002
Measure E

* <u>Bond Fund Project Categories</u>	
Additional-Classrooms-and-Modernization (ACM)	\$ 76,342,863
Campus Site Improvements (CSI)	31,895,034
Energy Efficiency Improvements (EEI)	0
Health and Safety Improvements (HIS)	22,251,612
Information Technology and Equipment (ITE)	9,890,623
Physical Education Facilities Improvements (PEFI)	0
Contingency	429,487
	<u>\$ 140,809,619</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		169,508	219,443	201,021
ADJUSTMENT		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>169,508</u>	<u>219,443</u>	<u>201,021</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	2,322	6,480	5,000
8893	Miscellaneous	0	730	0
8899	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
Total Local Income		<u>902,322</u>	<u>907,210</u>	<u>905,000</u>
TOTAL INCOME - ALL SOURCES		<u>902,322</u>	<u>907,210</u>	<u>905,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,071,830</u></u>	<u><u>1,126,653</u></u>	<u><u>1,106,021</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CLASSIFIED SALARIES/BENEFITS</u>			
2100	Full Time	0	0	0
3000	Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Classified Salaries/Benefits		<u>0</u>	<u>0</u>	<u>0</u>
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	<u>0</u>	<u>0</u>	<u>0</u>
Total Books, Supplies, and Materials		<u>0</u>	<u>0</u>	<u>0</u>
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	0	0	250
5200	Conferences	0	0	1,000
5400	Insurance	849,106	923,219	962,022
5700	Benefits Paid Claimants	<u>1,500</u>	<u>2,413</u>	<u>7,500</u>
Total Contract Services and Operating Expenses		<u>850,606</u>	<u>925,632</u>	<u>970,772</u>
	<u>OTHER OUTGO</u>			
7300	Interfund Transfer	<u>1,781</u>	<u>0</u>	<u>0</u>
Total Other Outgo		<u>1,781</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>852,387</u>	<u>925,632</u>	<u>970,772</u>
NET ENDING BALANCE / RESERVES		<u>219,443</u>	<u>201,021</u>	<u>135,249</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,071,830</u></u>	<u><u>1,126,653</u></u>	<u><u>1,106,021</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
	BEGINNING BALANCE JULY 1	386,021	380,920	373,996
	ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
	ADJUSTED BEGINNING BALANCE JULY 1	386,021	380,920	373,996
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	4,416	4,432	4,000
8895	Contribution from Payroll Clearing	197,297	193,616	190,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
	Total Local Income	<u>1,101,713</u>	<u>1,098,048</u>	<u>1,094,000</u>
	TOTAL INCOME - ALL SOURCES	<u>1,101,713</u>	<u>1,098,048</u>	<u>1,094,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u>1,487,734</u>	<u>1,478,968</u>	<u>1,467,996</u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,106,814</u>	<u>1,104,972</u>	<u>1,161,462</u>
	Total Contract Services and Operating Expenses	<u>1,106,814</u>	<u>1,104,972</u>	<u>1,161,462</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	<u>0</u>	<u>0</u>	<u>0</u>
	Total Other Outgo	0	0	0
	TOTAL EXPENDITURES / APPROPRIATIONS	1,106,814	1,104,972	1,161,462
	NET ENDING BALANCE / RESERVES	<u>380,920</u>	<u>373,996</u>	<u>306,534</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>1,487,734</u>	<u>1,478,968</u>	<u>1,467,996</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
POST EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1		11,206,057	16,483,771	20,389,441
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	507,550	998,786	1,000,000
8980	Contributions from General Fund	0	0	0
8987	Contribution from SCCC	3,870,164	0	0
8987	Contributions from Other Funds	0	1,006,884 a)	0
8987	Contributions from Other Funds	900,000	1,900,000	2,400,000 b)
Total Local Income		<u>5,277,714</u>	<u>3,905,670</u>	<u>3,400,000</u>
TOTAL INCOME - ALL SOURCES		<u>5,277,714</u>	<u>3,905,670</u>	<u>3,400,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>16,483,771</u></u>	<u><u>20,389,441</u></u>	<u><u>23,789,441</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
3900	Retiree Benefits	0	0	831,615
TOTAL EXPENDITURES / APPROPRIATIONS		0	0	831,615
NET ENDING BALANCE / RESERVES		<u>16,483,771</u>	<u>20,389,441</u>	<u>22,957,826</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>16,483,771</u></u>	<u><u>20,389,441</u></u>	<u><u>23,789,441</u></u>

2013-14 Actual Revenue

a) Transfer - In of projected June 30, 2014 ending balances of Compton Center Related Fund (Fund 14) and Special Programs - Compton Center Partnership Fund (Fund 15)

2014-15 Final Budget - Revenue

b) Transfer - In of funds from Special Programs - Compton Center Partnership Fund (Fund 15) to attain full funding of Post Employment Benefits Irrevocable Trust.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-2015 FINAL BUDGET
BOOKSTORE FUND - FUND 51

Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JUNE 1	377,621	462,590	492,358
<u>INCOME</u>			
Sales	6,456,219	6,261,721	6,250,000
Interest	0	0	0
Other	62,915	89,097	40,000
Total Local Income	<u>6,519,134</u>	<u>6,350,818</u>	<u>6,290,000</u>
TOTAL INCOME - ALL SOURCES	<u>6,519,134</u>	<u>6,350,818</u>	<u>6,290,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>6,896,755</u></u>	<u><u>6,813,408</u></u>	<u><u>6,782,358</u></u>
 <u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,458,200	4,450,000	4,300,000
Freight In	135,000	132,655	135,000
Freight Out	35,000	36,872	35,000
Total Cost of Purchases	<u>4,628,200</u>	<u>4,619,527</u>	<u>4,470,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	1,036,000	906,606	975,000
Fringe Benefits	364,000	335,320	345,000
Total Salaries & Benefits	<u>1,400,000</u>	<u>1,241,926</u>	<u>1,320,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	108,265	99,975	125,000
Other	159,000	169,333	175,000
Total Operating Expenses/Appropriations	<u>267,265</u>	<u>269,308</u>	<u>300,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	123,000	128,061	130,000
Security	0	0	0
Other	15,700	62,228	20,000
Total Non-Operating Expenses	<u>138,700</u>	<u>190,289</u>	<u>150,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	6,434,165	6,321,050	6,240,000
NET-ENDING BALANCE / RESERVES	<u>462,590</u>	<u>492,358</u>	<u>542,358</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>6,896,755</u></u>	<u><u>6,813,408</u></u>	<u><u>6,782,358</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-15 FINAL BUDGET
ASSOCIATED STUDENTS FUND

Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1	122,891	125,322	131,025
ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	122,891	125,322	131,025
<u>INCOME</u>			
Interest Income	172	491	600
ASO Fund Raising Activity	388	182	0
Inter Club Council Fund Raising Activity	595	645	1,400
Six Flags Magic Mountain/Hurricane Harbor Fund Raising	21,505	16,420	1,400
Contribution from InterClub Council	0	0	2,000
Transfer from Auxiliary Services	28,400	28,400	18,000
Miscellaneous Income	<u>0</u>	<u>0</u>	<u>28,400</u>
TOTAL INCOME	<u>51,060</u>	<u>46,138</u>	<u>51,800</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>173,951</u>	<u>171,460</u>	<u>182,825</u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	8,163	6,307	9,200
Total ASO Administration and Business	23,172	17,655	22,325
Total Academic Affairs	322	0	400
Total Student & Community Advancement	2,124	2,960	4,375
Total Inter-Club Council	<u>14,848</u>	<u>13,513</u>	<u>15,500</u>
TOTAL EXPENDITURES AND TRANSFERS	48,629	40,435	51,800
NET ENDING BALANCE / RESERVES	<u>125,322</u>	<u>131,025</u>	<u>131,025</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u>173,951</u>	<u>171,460</u>	<u>182,825</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2014-15 FINAL BUDGET
AUXILIARY SERVICES FUND

Description	2012-2013 Actual	2013-2014 Unaudited Actual	2014-2015 Final Budget
BEGINNING BALANCE JULY 1	400,289	351,695	401,559
ADJUSTMENT	-633	0	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>399,656</u>	<u>351,695</u>	<u>401,559</u>
INCOME			
Photo ID Sticker Sales - Fall/Spring	37,230	26,038	35,300
Athletics	16,157	10,788	12,000
Union Advertising Sales	24,368	14,856	14,000
Fine Arts Income	61,576	67,191	62,500
Bookstore	100,000	100,000	100,000
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	0	114,939	57,500
Interest Income	1,427	1,428	1,400
Discount Entertainment Tickets Fund Raising	<u>138,847</u>	<u>110,265</u>	<u>110,100</u>
TOTAL AUXILIARY SERVICES INCOME	<u>404,605</u>	<u>470,505</u>	<u>417,800</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>804,261</u></u>	<u><u>822,200</u></u>	<u><u>819,359</u></u>
EXPENDITURES			
Men's Athletics	60,213	58,971	60,450
Women's Athletics	32,369	32,336	34,814
Men's/Women's Athletics-Pep Band Rallies	1,807	1,590	1,843
Insurance/Tournaments/Publicity	9,996	9,608	9,533
Athletic Transportation/Facilities/Laundry	1,770	2,081	1,785
Stadium and Gym/Training Room	398	0	0
Union	48,891	45,437	49,885
Fine Arts	68,960	66,660	79,385
Entertainment Tickets	134,477	106,638	106,400
Other Programs	65,285	68,920	79,339
Associated Students Transfer	<u>28,400</u>	<u>28,400</u>	<u>28,400</u>
TOTAL EXPENDITURES AND TRANSFERS	452,566	420,641	451,834
NET ENDING BALANCE / RESERVES	<u>351,695</u>	<u>401,559</u>	<u>367,525</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>804,261</u></u>	<u><u>822,200</u></u>	<u><u>819,359</u></u>

This page left blank

APPENDIX

APPROPRIATIONS LIMITATION

Article XIIB 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 XIIB 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 reappropriate 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 1990-91 fiscal year to the current budget year 2014-2015.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1990-91	\$ 60,792,822	\$ 46,152,697
1991-92	\$ 62,399,252	\$ 45,778,049
1992-93	\$ 64,483,387	\$ 46,280,500
1993-94	\$ 66,700,996	\$ 43,466,000
1994-95	\$ 64,554,764	\$ 38,847,000
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

ASSESSSED VALUE
Fiscal Year Ending June 30

<u>Fiscal Year</u>	<u>District's Assessed Value</u>
1991-92	37,249,444,286
1992-93	38,122,491,405
1993-94	38,545,390,834
1994-95	37,575,541,613
1995-96	36,845,220,353
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

TAX REVENUE ANTICIPATION NOTES ISSUED

<u>Fiscal Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>
1994-95	\$ 10,000,000	4.50%	7/7/94
1995-96	\$ 8,650,000	4.75%	7/6/95
1996-97	\$ 9,000,000	4.75%	7/1/96
1997-98	\$ 13,000,000	4.50%	7/1/97
1998-99	\$ 13,105,000	3.74%	7/1/98
1999-00	\$ 13,000,000	4.00%	7/1/99
2000-01	\$ 5,000,000	5.00%	7/5/00
2001-02	\$ 3,695,000	4.25%	7/3/01
2002-03	\$ 8,295,000	3.00%	7/1/02
2003-04	N/A	N/A	N/A
2004-05	\$ 4,155,000	2.25%	7/1/04
2005-09	N/A	N/A	N/A
2009-10	\$ 14,775,000	1.25%	7/1/09
2010-11	\$ 8,850,000	2.00%	7/1/10
2011-12	\$ 17,000,000	2.00%	7/1/11
2011-12	\$ 10,000,000	2.00%	3/1/12
2012-13	\$ 10,000,000	2.00%	7/1/12
2012-13	\$ 17,000,000	2.00%	12/1/12
2013-14	N/A	N/A	N/A

BASE REVENUE

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 72 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is received 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.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed 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. El Camino Community College District through its partnership agreement with the Compton Community Educational Center was allocated \$8 million for foundation revenue in 2006-07.

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 2014-15 base funding rates are \$4636 for Credit FTES and \$2788 for Non-credit FTES. The 2014-15 COLA rate is determined by the State and for budget purposes is estimated to be 0.85%.

The District's base revenue for 2014-15 has been calculated by the state at the 2013-14 level plus 3.75%. The State's Base Revenue for 2014-15 was computed based on 19,155 credit FTES and 7 non-credit FTES. The District has a goal of 19,209 funded FTES for 2014-15. More certain funding information will be available at the time of the First Principle Apportionment Report in late February 2015.

The 2014-15 base credit FTES revenue is computed by multiplying the District's estimated funded base FTES of 19,155 by the 2014-15 funding rate of \$4636.

The 2014-15 base non-credit revenue is computed by multiplying the District's estimated funded base non-credit FTES of 7 by the 2014-15 funding rate of \$2788.

Budget Development Criteria

The 2014-15 budget will reflect the goals identified in the El Camino College Educational Master Plan:

Criteria to Allocate Resources

Cost increases for the following will be budgeted and funded prior to identifying moneys for other augmentations:

- All operational necessities such as utilities, insurance, regular payroll, negotiable items, etc.;
- Ongoing costs should be excluded from an augmentation list and funded as operational costs from either District or division funds;
- Ongoing personnel costs, including step, column, and other negotiated increases;
- Maintenance/repair costs critical to operation;
- Items required to meet health and safety mandates.

Augmentations/Enhancements

An augmentation or enhancement request should be 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.

Augmentations will be funded in the following order:

1. Projects or activities that directly increase revenue or decrease expenditures for the District and that include areas researched and identified in program review.
2. Projects or activities that maintain current level of revenue produced for the District.
3. Essential projects that increase services to students or the community, based on a program review plan and/or accountability evaluation data, including those enhancing student access and success, retention, employee/student security and safety, and quality support programs.
4. The remaining items should be prioritized using the following guidelines; an item must fulfill at least one of these needs (in no particular order):
 - a. Help to maintain CAP/FTES;
 - b. Maintain the integrity of a program;
 - c. Fulfill legal mandate requirements, including but not limited to those relating to the needs of the physical plant and cultural diversity;
 - d. Recognize District employees as valued professionals.

Planning and Budgeting Committee

The Planning and Budgeting Committee (PBC) serves as the steering committee for College-wide planning and budgeting. The PBC reviews, discusses, and evaluates the College's planning and budgeting processes to assure they are interlinked. All plans must be developed using data from program review, and be linked to the College's mission statement and strategic initiatives. The PBC makes recommendations to the President on College Planning and budgeting issues and reports all committee activities to the College Community.

Responsibilities

Planning

- Review and discuss evaluation outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and annual plans.
- Review and discuss *prioritized* Area plan requests for funding.
- Continue the five-year cycle of master planning.

Budgeting

- Review and discuss annual Preliminary, Tentative and Final Budget proposals and assumptions.
- Review and discuss College revenues and expenditures
- Review and discuss long-range financial forecasting.

Communication

- Provide recommendations to the 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.

Strategic Initiatives
El Camino College Educational Master Plan

The 2014-15 budget will reflect the strategic initiatives identified in the El Camino College Educational Master Plan. These are:

- A. Enhance teaching to support student learning using a variety of instructional methods and services.
- B. Strengthen quality educational and support services to promote student success.
- C. Foster a positive learning environment and sense of community and cooperation through an effective process of collaboration and collegial consultation.
- D. Develop and enhance partnerships with schools, colleges, universities, businesses, and community-based organizations to respond to the workforce training and economic development needs of the community.
- E. Improve processes, programs, and services through the effective use of assessment, program review, planning, and resource allocation.
- F. Support facility and technology improvements to meet the needs of students, employees and the community.
- G. Promote processes and policies that move the College toward sustainable, environmentally sensitive practices.

College Mission Statement

El Camino College offers quality, comprehensive educational programs and services to ensure the educational success of students from our diverse community.

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
PRESIDENT

	President's Office <u>5000</u>	Board of Trustees <u>5001</u>	Community Relations <u>5200</u>	Staff/ Student Diversity <u>5010</u>	Foundation <u>5000</u>	<u>Total</u>
Board of Trustees		5.00				5.00
President	1.00					1.00
Director			1.00	1.00		2.00
Executive Director					0.50	
Assistant to Superintendent	1.00					1.00
Administrative Assistant	1.00		1.00	1.00	1.00	4.00
Graphics Specialist			1.00			1.00
Photographer/Public Info Tech			1.00			1.00
Printing Services Specialist			2.00			2.00
Production Coordinator			1.00			1.00
Publications Supervisor			1.00			1.00
Sr Printing Services Specialist			1.00			1.00
Student Services Specialist					1.00	
Student Trustee		1.00				1.00
Web Developer			1.00			1.00
Total FTE	<u>3.00</u>	<u>6.00</u>	<u>10.00</u>	<u>2.00</u>	<u>2.50</u>	<u>22.00</u>

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

	Academic Affairs <u>1000</u>	Behavioral & Social Sciences <u>1500</u>	Business <u>1600</u>	Fine Arts <u>1700</u>	Humanities <u>1800</u>	Industry &Tech <u>1900</u>
Vice President	1.00					
Dean		1.00	1.00	1.00	1.00	1.00
Associate Dean	1.00		1.00	1.00	1.00	1.00
Director/Executive Dir Ctr Arts		1.00		1.00		
Assistant Director						
Instructor-Classroom/Sabbatical		35.00	21.00	32.00	63.30	26.00
Instructor-Reassigned		2.00	0.20	2.29	2.70	0.92
Assistant to Vice President	1.00					
Administrative Assistant		1.00	1.00	1.00	1.00	1.00
Secretary	1.00				1.00	
Academic Affairs Analyst	1.00					
Accompanist				2.00		
Accounting Assistant II						1.00
Accounting Technician II				1.00		
Athletic Specialist						
Athletic Trainer						
Attendant						3.66
Clerical Assistant	1.00	1.00			1.00	1.50
Computer Lab Specialist			1.00			
Cosmetology Assistant						1.83
Costume Technician				1.00		
Curriculum Advisor	1.00					
Electronics Technician						1.00
Faculty Coordinator						
Fitness Specialist						
Instructional Assistant			1.00			
Instructional Media Coordinator						
Lab Specialist/Tech				1.00		
Laundry Assistant						
Librarian						
Library Media Tech						
Machine Tool Technician						1.00
Media Support Technician						
Production Specialist						
Program Coordinator-ESL					1.00	
Project Coordinator						
Project Specialist				1.00		
Promotion & Event Specialist 1 ea				1.00		
Senior Clerical Assistant		1.00	1.00	1.00		1.00
Stage Manager				1.00		
Supervisor						1.00
Theater Manager				1.00		
Theater Production Manager				1.00		
Theater Technician				3.00		
Tool Tech						1.83
Welder						1.00
Total FTE	7.00	42.00	27.20	52.29	72.00	44.74

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ACADEMIC AFFAIRS

	Natural Sciences <u>2000</u>	Math Sciences <u>2100</u>	Health Sciences & Athletics <u>2200</u>	Learning Resources & Library <u>2600/2700</u>	Academic Senate <u>3200</u>	<u>Total</u>
Vice President						1.00
Dean	1.00	1.00	1.00			8.00
Associate Dean		1.00				6.00
Director		1.00	1.00	1.00		5.00
Assistant Director			1.00	1.00		2.00
Instructor-Classroom	30.70	41.00	28.00			277.00
Instructor-Reassigned	0.30	1.00	0.40		1.40	11.21
Assistant to Vice President						1.00
Administrative Assistant	1.00	1.00	2.00	1.00		10.00
Secretary						2.00
Academic Scheduler						1.00
Accompanist						2.00
Accounting Assistant II						1.00
Accounting Technician II						1.00
Athletic Specialist			1.00			1.00
Athletic Trainer			2.00			1.00
Attendant			5.00			2.00
Clerical Assistant	1.00		1.00			8.66
Computer Lab Specialist		1.00		1.00		6.50
Cosmetology Assistant						3.00
Costume Technician						1.83
Curriculum Advisor						1.00
Electronics Technician						1.00
Faculty Coordinator				1.00		1.00
Fitness Specialist			1.00			1.00
Instruc Assistant						1.00
Instructional Media Coordinator				1.00		1.00
Lab Specialist/Tech	8.50					1.00
Laundry Assistant						9.50
Librarian				7.00		0.00
Library Media Tech				12.00		7.00
Machine Tool Technician						12.00
Media Support Technician				1.00		1.00
Production Specialist				1.00		1.00
Program Coordinator-ESL						1.00
Project Coordinator				1.00		1.00
Project Specialist						1.00
Promotion & Event Specialist						1.00
Senior Clerical Assistant		1.00	1.00			1.00
Stage Manager						6.00
Supervisor						1.00
Theater Manager						1.00
Theater Production Manager						1.00
Theater Technician						1.00
Tool Tech						3.00
Welder						1.83
Total FTE	42.50	48.00	44.40	28.00	1.40	409.53

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES & HUMAN RESOURCES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	<u>Total</u>
Vice President	1.00				1.00			2.00
Business Manager		1.00						1.00
Chief of Police							0.50	0.50
Director		1.00	1.00	0.50	1.00	1.00		4.50
Assistant Director			1.00			2.00		3.00
Assistant to Vice President	1.00				1.00			2.00
Administrative Assistant		1.00	1.00	1.00		1.00	0.20	4.20
Secretary								0.00
Accounting Assistant II		1.00		3.00				4.00
Accounting Assistant III		6.60						6.60
Accounting Officer		2.00						2.00
Accounting Technician		2.00						2.00
Accounting Technician II		6.00						6.00
Auto & Equip Mechanic						1.00		1.00
Business System Analyst			1.00					1.00
Buyer				3.00				3.00
Campus Police Officer							6.60	6.60
Campus Police Officer - CEC							7.00	7.00
Campus Police Lieutenant & Sergeant							3.40	3.40
Carpenter						3.00		3.00
Cashier Clerk		3.00						
Computer Lab Specialist			2.00					2.00
Computer Sys Support Tech			5.00					5.00
Custodial Supervisor						1.00		1.00
Custodian						40.00		40.00
Delivery Driver								0.00
Dispatch Clerk/Lead Dispatch Clerk							2.40	2.40
Dispatch Clerk/Lead Dispatch Clerk - CEC							1.00	1.00
Electrician						2.00		2.00
Employee Relations Specialist					1.00			1.00
Facilities Services Supervisor						1.00		1.00
Facilities Systems Supervisor						1.00		1.00
Grounds/Operations Supervisor						1.00		1.00
Groundskeeper-Gardener I						9.00		9.00
Groundskeeper-Gardener II						2.00		2.00
Head Custodian Oper Super						1.00		1.00
Heating & A/C Mech						3.00		3.00
Help Desk Consultant			2.00					2.00
Sub-Total FTE	2.00	23.60	13.00	7.50	4.00	69.00	21.10	140.20

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES & HUMAN RESOURCES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	Total
Human Resources Analyst					1.00			
Human Resources Tech I					3.00			3.00
Human Resources Tech II					1.00			1.00
Human Resources Tech III					2.00			2.00
Info Systems Tech Spec			1.00					1.00
Internal Auditor	1.00							1.00
Lead Accounting Tech				1.00				1.00
Lead Custodian						2.00		2.00
Lead Purchasing Assistant				1.00				1.00
Lead Stock Clerk						1.00		1.00
Lead Worker-Services						1.00		1.00
Lead Worker-Systems						1.00		1.00
Locksmith						1.00		1.00
Mail Clerk						1.00		1.00
Network Support Supervisor			1.00					1.00
Network Technician			2.00					2.00
Operations/Maint Super						1.00		1.00
Painter						3.00		3.00
PBX Oper-Receptionist					2.00			2.00
Plumber						3.00		3.00
Police Services Technician							0.40	0.40
Professional Development Assistant					1.00			1.00
Program Specialist						1.00		1.00
Programmer Analyst			6.00					6.00
Purchasing Assistant						1.00		1.00
Safety & Health Tech				1.00				1.00
Senior Clerical Assistant	1.00					1.00	1.00	3.00
Senior Clerical Assistant - CEC							1.00	1.00
Skilled Trades Assistant						2.00		2.00
Staff Develop Coordinator					1.00			1.00
Stock Clerk						2.00		2.00
Technical Services Super			1.00					1.00
Telecommunications Tech			2.00					2.00
Trainer Instruc Tech Specialist					1.00			1.00
Utility Worker						5.00		5.00
User Support Technician			6.00					6.00
Welder						1.00		1.00
Total FTE	4.00	23.60	32.00	10.50	16.00	96.00	23.50	205.60

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Student & Community Advancement <u>6000</u>	Admissions & Records <u>6100</u>	Counseling & Student Services <u>6200</u>	Community Advancement <u>6400</u>	Insttutional Research <u>6501</u>
Vice President	1.00				
Dean			1.00	1.00	
Director		1.00	1.00		1.00
Assistant Director		1.00	0.25		
Assistant to Vice President	1.00				
Administrative Assistant		1.00	1.00	1.00	
Secretary			1.00		
Accounting Technician					
Admissions/Records Supervisor		1.00			
Assessment/Testing Ctr Assist					
Assistant Adm/Records Clerk		1.00			
Clerical Assistant		6.00	1.50		
Counselor		1.00	21.80		
Evaluation Specialist		4.00			
Faculty Coordinator			1.00		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist				1.00	
Research Analyst					2.00
Senior Clerical Assistant		4.00			
Special Services Professional					
Student Services Advisor			4.00		
Student Services Specialist		5.00			
Student Services Technician		2.00	2.00		
Testing Office Supervisor					
Total FTE	<u>2.00</u>	<u>28.00</u>	<u>34.55</u>	<u>3.00</u>	<u>3.00</u>

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Enrollment Services <u>7600</u>	Financial Aid <u>7620</u>	Student Development <u>7670</u>	<u>Total</u>
Vice President				1.00
Dean	1.00			3.00
Director	1.00	1.00	1.00	6.00
Assistant Director		1.00		2.25
Assistant to Vice President				1.00
Administrative Assistant	1.00	1.00	1.00	6.00
Secretary	1.00			2.00
Accounting Technician		1.00		1.00
Admissions/Records Supervisor				1.00
Assessment/Testing Ctr Assist	1.00			1.00
Assistant Adm/Records Clerk				1.00
Clerical Assistant	1.50			9.00
Counselor				22.80
Evaluation Specialist				4.00
Faculty Coordinator				1.00
Financial Aid Advisor		6.00		6.00
Financial Aid Assistant		5.00		5.00
Operations Officer				1.00
Project Specialist				1.00
Research Analyst				2.00
Senior Clerical Assistant				4.00
Special Services Professional	1.00			1.00
Student Services Advisor				4.00
Student Services Specialist	1.00		2.00	8.00
Student Services Technician			1.00	5.00
Testing Office Supervisor	1.00			1.00
Total FTE	<u>9.50</u>	<u>15.00</u>	<u>5.00</u>	<u>100.05</u>

OTHER FUNDS

(12) (12) (12) (12) (12) (12) (12) (12) (12)

	CACT	CITD	Career Path-ways	Special Resource Center	EOP&S	Health Services	Success & Support Services	Financial Aid	Parking Services
--	------	------	------------------	-------------------------	-------	-----------------	----------------------------	---------------	------------------

Director	1.00	1.00	1.00	0.78					
Administrative Assistant	1.00			1.00	1.00				0.80
Assistive Computer Tech Specialist				0.25					
Alt. Media Services Super.				1.00					
Clerical Assistant			0.50			1.00	3.50		
Clerk									
Counselor				0.60	1.60		2.00		
Data Entry Operator									
Dispatchers									2.40
Financial Aid Advisor								3.00	
Financial Aid Assistant								2.00	
Campus Police Sergeants									1.60
Campus Police Officer									6.40
Instructional Svcs Adv.				1.00					
Lead Interpreter				1.00					
Nurse						3.00			
Operations Officer				0.58					
Parking Services Tech									0.60
Program Coordinator				1.00	1.00				
Project Specialist				1.00	0.25				
Secretary					1.00				
Services Coordinator-Cal WORKS									
Sr. Clerical Assistant				1.00		1.00			1.00
Special Projects Admin.									
Staff Interpreter				1.70					
Student Services Advisor					2.50				
Student Services Tech				1.00	1.00				
Support Services Super.				1.00					
Training Curriculum Specialist									

TOTAL	2.00	1.00	1.50	12.91	8.35	5.00	5.50	5.00	12.80
-------	------	------	------	-------	------	------	------	------	-------

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(51)	(61)
	<u>SBDC</u>	<u>WpLRC</u>	<u>Title V</u>	<u>Cal- WORKs</u>	<u>Contract & Comm Ed</u>	<u>Book- store</u>	<u>Worker Comp/ Prop & Liability</u>
Dean							
Director	1.00	1.00	1.00		1.00	1.00	0.50
Accounting Assistant I							
Accounting Assistant II							
Accounting Technician II							
Administrative Assistant		1.00			1.00	1.00	
Assistant Director				0.75	1.00	1.00	
Business Coordinator							
Case Mgmt CalWORKs				1.00			
Coordinator - FYE							
Coordinator - SI			1.00				
Clerical Assistant	1.00						
Counselor							
Faculty Coordinator							
General Merch Assistant							
General Merch Buyer						1.00	
Grant Manager							
Job Developer CalWORKs				1.00			
Lead Sales Associate						4.00	
Program Coordinator							
Project Specialist			1.00	0.75			
Sales Assistant							
Secretary			1.00				
Senior Clerical Assistant	1.00						
Special Projects Admin			1.00				
Specialist - CDC							
Stockroom Lead							
Student Svcs Tech	1.00				1.00		
Supervisor						1.00	
Teacher - CDC							
Textbook Buyer						1.00	
Textbook Buyer Assistant						1.00	
TOTAL	<u>4.00</u>	<u>2.00</u>	<u>5.00</u>	<u>3.50</u>	<u>4.00</u>	<u>11.00</u>	<u>0.50</u>

FIVE-YEAR CONSTRUCTION PLAN 2015-2019

Background: As required by the Community College Construction Act of 1980, the El Camino Community College District is submitting its 2015-2019 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2014-15	Industry & Technology Building Project	\$34,309,701
	Vocational Shops Replacement Project	\$31,892,000
	Student Services Center Replacement (C)	\$40,104,000
	Lot C Parking Structure (C)	\$32,450,000
	Gym Replacement (C)	\$32,391,000
	Lot F Seismic Upgrade (P) (W)	\$1,400,000
2015-16	Stadium and Track Replacement	\$43,655,452
	Lot F Seismic Upgrade (C)	\$26,600,000
2016-17	Student Services Center Replacement (E)	\$1,306,000
	Gym Replacement (E)	\$493,000
2017-18	Music Building Replacement (P) (W)	\$2,674,000
	Art Building Replacement (P) (W)	\$3,558,000
	Health Building Replacement (P) (W)	\$1,834,000
2018-19	Music Building Replacement (C) (E)	\$32,532,000
	Art Building Replacement (C) (E)	\$36,916,000
	Health Building Replacement (C) (E)	\$21,780,000

P = Plans W = Working Drawings C = Construction E = Equipment

This page left blank

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Achievement Scholarships - Engineering, Math & Science (F)	2184	29,315	J. Cohen
Advanced Manufacturing (S)	6436	376,090	J. Anaya
Assessment, Remediation & Retention for AS Degree Nursing (S)	2217	171,000	O. Hyacinth
Basic Skills Reappropriations (S)	1804	486,781	T. Lew
Board Financial Assistance Program Admin. Allowance (S)	7628	752,881	H. Cooper
California Manufacturers & Technology Association (F)	6498	98,679	D. Gonzales
CalWORKs (S)	6406	532,659	J. Magee
Capacity Building (S)	6437	100,000	J. Anaya
Career Advancement Academy (S)	6499	1,115,312	N. Takuda
CTE IV - Career Technical Education IV (S)	6480	213,136	N. Takuda
CTEA - Career & Technical Education - Administration (F)	1102	824,162	V. Rapp
CTEA - Career & Technical Education - Title II - Tech Prep (F)	6484	44,025	N. Takuda
Career Technical Equipment (S)	6412	93,584	V. Rapp
Child Development Training Consortium (L)	4210	20,000	S. Baxter
Community Advancement/Economic Development (L)	64xx/71xx	1,500,000	J. Anaya
Community Education Classes (L)	6401/6402	700,000	B. Sedor
Consortium Planning (S)	6443	267,819	J. Anaya
DPSS - Department of Public Social Services (L)	6408	111,000	J. Magee
Deputy Sector Navigator (S)	6472	231,201	D. Gonzales
Disabled Students Program & Services (DSPS) (S)	3101	1,177,528	D. Patel
Donations (L)	8000	120,000	Various
Equipment Servicing Fees (L)	1942	10,000	S. Rodriguez
Extended Opportunity Program & Services (S)	4700	860,294	D. Reid
Extended Opportunity Program & Services - CARE (S)	4750	79,742	D. Reid
Faculty & Staff Diversity (S)	5010/5011	32,343	J. Ishikawa
Federal Contract Education (F)	64xx/71xx	100,000	J. Anaya
Federal Work Study (F)	7621	742,888	H. Cooper
First Year Experience/Learning Communities (L)	7612	5	W. Garcia
Foundation (L)	Various	70,000	Various
Foster Care Education Program (S)	6486	100,625	A. Estwick
Health Services Fees (L)	6900	800,000	D. Conover
Historically Black Colleges and Universities (S)	6227	37,158	J. Nishime

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
In- Region Investments (S)	6468	55,786	D. Gonzales
Jack Kent Cooke Foundation - LMU Partnership (L)	7613	7,690	W. Garcia
Library Materials/Instructional Equipment/Technology-Dist. Match (L)	3800	1,388,076	F. Arce
Live Scan (L)	8089	18,000	M. Trevis
Lottery Revenue - Restricted (S)	8680	650,000	F. Arce
Student Success & Support Programs (S)	6250	1,866,402	J. Nishime
MESA - Mathematics, Engineering, Science Achievement Prog. (S)	2180/2181	55,869	A.Hernandez
MESA Program (F) - UCLA CEED (F)	2183	31,184	A.Hernandez
Model Approaches for Partnerships in Parenting (S)	6490	18,972	S. Rodriguez
Parking Services (L)	8080	1,000,000	M. Trevis
Parking Services - Transfer From General Fund Unrestricted (L)	8080	655,000	M. Trevis
Referee and Lane Technician Training (L)	1950	3,000	S. Rodriguez
Retail Hospitality (S)	6448	457,072	P. Sutton
RITP - Regional Interpreters Training Program (L)	3632	19,590	D. Patel
SBDC - California Manufacturing Technology Center (F)	6427	131,089	S. Van Buren
SBDC - Small Business Development Center - Program Income (L)	6431-33	30,515	S. Van Buren
Special Resource Center (L)	3630/3631	11,499	D. Patel
Staff Development Restricted (S)	8551	1,665	D. Manno
STEM - Science, Technology, Engineering, Math Education (F)	6521/6522	1,593,521	J. Shankweiler
STEM - Improving Student Success Transfer (F)	6057	264,054	A.Hernandez
TANF - Temporary Assistance for Needy Families (F)	6405	107,484	J. Magee
Title V - Improving Graduation & Completion Rates (F)	6520	877,225	I. Reyes
Transfer and Articulation Funds (S)	6254	702	J.Nishime
TRIO (ADAPT-TRIO Dissemination) (F)	3180	32,431	D. Patel
Veterans Education Outreach (F)	6105	12,499	W. Mulrooney
Western Region Interpreter Education Center (F)	3135	155,000	D. Patel
Workforce Innovation Partnerships - WIP (S)	6414	154,837	D. Gonzales
WpLRC - Workplace Learning Resource Center (S)	6442	123,615	P. Sutton
WpLRC State Leadership Grant (S)	6446	TBD	P. Sutton

TOTAL APPROPRIATIONS

\$ 21,521,004

(F) Federal (S) State (L) Local
TBD = To Be Determined

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Achievement Scholarship - Engineering, Math & Science (2184)		29,315
CMTA (6498)		98,679
Career & Technical Education Act (CTEA) - Administration (1102)	824,162	
CTEA - Title II - Tech Prep (6484)	<u>44,025</u>	868,187
Federal Contract Education (64xx)		100,000
Federal Work Study (7621)		742,888
MESA - UCLA CEED (2183)		31,184
Small Business Development Center - Cal. Manuf. Trade Center (6427)		131,089
STEM Transfer HIS - (6521,6522)		1,593,521
STEM - Improving Student Success Transfer (6057)		264,054
Temporary Assistance for Needy Families - TANF (6405)		107,484
Title V - Improving Graduation and Completion Rates (6520)		877,225
TRIO (ADAPT-TRIO Dissemination) (3180)		32,431
Veterans Education Outreach (6105)		12,499
Western Region Interpreter Education Center (3138, 3139)		155,000
 TOTAL - FEDERALLY FUNDED PROGRAMS		 <u>5,043,556</u>

STATE INCOME

Advanced Manufacturing (6436)		376,090
Assessment, Remediation & Retentionfor AS Degree Nursing (RN) (2217)		171,000
Basic Skills Reappropriation (1804)		486,781
Board Financial Assistance Program Admin. Allowance (7628)		752,881
CalWORKs (6406)		532,659
Capacity Building (6437)		100,000
Career Advancement Academy (6499)		1,115,312
Career Technical Education IV (6480, 6481)		213,136
Career Technical Equipment (6412)		93,584
Consortium Planning (6443)		267,819
Deputy Sector Navigator (6472)		231,201
Disabled Students Program (3101)		1,177,528
Extended Opportunity Program & Services (4700)		860,294
Extended Opportunity Program & Services - CARE (4750)		79,742
Faculty & Staff Diversity (5010, 5011)		32,343
Foster Care Education (6486)		100,625
Historically Black Colleges and Universities (6227)		37,158
In- Region Investments (6468)		55,786
Instructional Equipment/Library Materials (3800)		1,388,076
Lottery Revenue - Restricted		650,000
Student Success & Support Programs (6250)		1,866,402

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

Math, Engineering & Science Academy - MESA Program (2180, 2181)	55,869
Model Approaches for Partnerships in Parenting (6490)	18,972
Retail Hospitality (6448)	457,072
Staff Development (8551)	1,665
Transfer and Articulation Funds (6254)	702
Workforce Innovation Partnerships (WIP) (6414)	154,837
Workplace Learning Resource Center (WpLRC) (6442)	123,615
WpLRC State Leadership Grant (6446)	TBD
TOTAL - STATE FUNDED PROGRAMS	11,401,149
<u>LOCAL INCOME</u>	
Child Development Training Consortium (4210)	20,000
Community Advancement/Economic Development (64XX)	1,500,000
Community Education Classes (6401, 6402)	700,000
DPSS (6408)	111,000
Donations (Various)	120,000
Fire Technology Equipment Servicing Fees (1942)	10,000
First Year Experience/Learning Communities (7612)	5
Foundation (Various)	70,000
Health Services Fees (6900)	800,000
Jack Kent Cooke Foundation -LMU Partnership (7613)	7,690
Live Scan (8089)	18,000
Parking Services Fees (8080)	1,000,000
Referee and Lane Technician Training (1950)	3,000
Special Resource Center (3631)	11,499
Regional Interpreters Training Program (RITP) (3632)	19,590
SBDC Program Income (6431-33)	30,515
TOTAL - LOCALLY FUNDED PROGRAMS	4,421,299
SUB-TOTAL	20,866,004
INCOMING TRANSFERS	
General Fund Unrestricted (11) - Parking Citations	655,000
TOTAL INCOMING TRANSFERS	655,000
 GRAND TOTAL - CATEGORICAL PROGRAMS	 \$ 21,521,004

COMPLIANCE WITH 50% LAW

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.

The following table recaps the district's compliance with the law for fiscal years 1988-89 through 2013-2014.

1988-89	51.00
1989-90	50.00
1990-91	50.61
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	TBD

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%
1992-93	0%
1993-94	0%
1994-95	0%
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%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0%
2009-10	0%
2010-11	0%
2011-12	0%
2012-13	0%
2013-14	1.57%
2014-15	.85%

* See Glossary for definition of Base Revenue

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1982-83	30,150	27,530	28,840
1983-84	26,888	25,962	26,425
1984-85	25,434	24,564	24,999
1985-86	24,865	25,790	25,328
1986-87	26,440	24,948	25,694
1987-88	25,402	24,959	25,280
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

FACILITIES MASTER PLAN FUNDING

	Total Income Budget	Income Received @ 6/30/14	Uncollected Income @ 7/1/14
<u>Source - To Capital Outlay Fund (41)</u>			
State Capital Construction Program	\$ 33,900,000	\$ 13,850,095	\$ 20,049,905
State Scheduled Maintenance Program	15,600,000	3,685,183	11,914,817
State Hazardous Materials Abatement Program	2,200,000	637,417	1,562,583
State-Prop 39 Funds	1,175,761	655,150	520,611
Redevelopment Funds	1,300,000	1,323,284	(23,284)
Campus Center Fees	2,000,000	0	2,000,000
Parking Fees	700,000	420,000	280,000
Bookstore / Food Services	700,000	0	700,000
<u>Source - To General Fund-Restricted Fund (12)</u>			
State Equipment & Library Material Program	9,100,000	3,151,690	5,948,310
<u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	394,113,382	403,082
Interest	0	27,499,411	(27,499,411)
<hr/>			
Total	<u>\$ 461,192,225</u>	<u>\$ 445,335,612</u>	<u>\$ 15,856,613</u>

FACILITIES MASTER PLAN
CURRENT PROJECTS TIMELINE

1. Shops Building Replacement
 - Design - 09/01/10 – 12/16/11
 - DSA Review - 12/22/11 – 09/17/12
 - Bidding - 11/27/12 – 03/18/13
 - Construction - 04/03/13 – 11/14/14
 - Occupancy - Spring 2015

2. Industry & Technology Building Modernization
 - Design – 01/21/11 – 01/31/12
 - DSA Review – 02/01/12 – 09/28/12
 - Bidding – 11/27/12 – 03/18/13
 - Construction – 04/03/13 – 10/30/14
 - Occupancy - Spring 2015

3. Athletic Education and Fitness Complex - Phase II
 - Design – 01/28/11 – 05/21/12
 - DSA Review – 06/15/12 – 06/24/13
 - Bidding – 08/20/13 – 11/18/13
 - Construction – 12/09/13 – 12/31/15

4. Lot F
 - Design - 07/03/12 – 07/31/13
 - DSA - 05/01/13 – 08/29/14
 - Bid - 09/01/14 – 01/30/15
 - Construction - 02/02/15 – 09/30/16

5. Student Service Center
 - Design - 10/07/13 – 09/30/14
 - DSA - 10/31/14 – 6/30/15
 - Bid - 10/05/15 – 01/18/16
 - Construction - 02/01/16 – 08/07/17

6. Lot C Parking Structure
 - Design - 02/03/14 – 10/31/14
 - DSA - 11/03/14 – 6/30/15
 - Bid - 07/01/15 – 09/30/15
 - Construction - 10/01/15 – 10/31/16

7. Gymnasium
 - Design - 02/19/14 – 02/06/15
 - DSA - 02/16/15 – 08/29/15
 - Bid - 09/01/15 – 01/04/16
 - Construction - 01/04/16 – 08/04/17

FEES - ENROLLMENT
1984-85 THROUGH 2014-15

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
2012-15	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER
1993-94 THROUGH 2014-15

<u>HEALTH FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
1993-94 through 2004-05	10.00	0
2005-06 through 2008-09	14.00	0
2009-10 through Fall 2011	17.00	0
Spring 2012 through 2013-15	19.00	

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2014-15	.50	0

<u>STUDENT PHOTO IDENTIFICATION CARD</u>		
1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2014-2015 (mandatory)	0	0

<u>ASSOCIATED STUDENTS SUPPORT STICKER</u>		
2000-01 thru 2014-15 (optional)	10.00	0

<u>PARKING FEE</u>	<u>Car</u>	<u>Rideshare</u>	<u>Motorcycle</u>	<u>BOGG A or B</u>	<u>BOGG C</u>
1993-94	30.00	10.00	10.00		
1994-95 thru 1996-97	30.00	20.00	15.00		
1997-98 thru 1999-00	30.00	20.00	15.00	0	20.00
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	15.00	15.00	18.00
2003-04	34.00	0	20.00	20.00	19.00
2004-05 thru 2014-15	35.00	0	20.00	20.00	20.00

<u>NON-RESIDENT TUITION FEE</u>	<u>Out-of-State</u>	<u>Out-of-Country</u>	
1993-94 thru 1996-97	117.00	120.00	
1997-98	118.00	122.00	
1998-99	121.00	125.00	<u>F-1 Visa Student Health Insurance</u>
1999-00	125.00	132.00	
2000-01	132.00	138.00	240.00
2001-02	139.00	149.00	240.00
2002-03	144.00	155.00	258.00
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

<u>AUDITING</u>		
1993-94 thru 2014-15	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 1997 year, 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.

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement **</u>
1998	324.40	326.06	65.40%	\$49,655
1999	330.20	336.93	65.40%	\$50,961
2000	340.20	351.43	68.30%	\$52,535
2001	330.20	352.41	67.17%	\$53,113
2002	344.20	352.82	65.03%	\$55,026
2003	348.20	347.97	67.50%	\$57,535
2004	340.20	351.29	67.10%	\$57,704
2005	356.20	367.72	69.70%	\$58,149
2006	332.20	357.14	67.12%	\$60,289
2007	334.20	348.90	62.70%	\$60,289
2008	339.20	343.43	61.25%	\$60,289
2009	339.20	342.17	63.15%	\$63,798
2010	339.85	342.00	67.82%	\$60,289
2011	338.20	332.59	68.43%	\$60,289
2012	312.20	320.29	66.30%	\$60,289
2013	312.20	335.92	63.83%	\$60,289
2014	323.00	N/A	N/A	N/A

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

** Based on second period apportionment report.

N/A Not Available

GENERAL FUND - UNRESTRICTED
ANALYSIS OF REVENUE AND EXPENDITURES
FISCAL YEARS 1986-87 THROUGH 2013-14

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>
1986-87	3,882,771	(2,987)	3,879,784	40,629,929	(40,700,776)	3,808,937
1987-88	3,808,937	(51,021)	3,757,916	42,426,059	(42,254,164)	3,929,811
1988-89	3,929,811	865	3,930,676	44,970,027	(45,529,479)	3,371,224
1989-90	3,371,224	127,765	3,498,989	50,747,584	(50,947,757)	3,298,816
1990-91	3,298,817	(10,808)	3,288,009	52,546,034	(52,161,695)	3,672,348
1991-92	3,672,348	215,771	3,888,119	51,464,865	(49,850,005)	5,502,979
1992-93	5,502,979	(48,605)	5,454,374	51,146,883	(51,549,413)	5,051,844
1993-94	5,051,844	172,712	5,224,556	49,635,004	(52,210,712)	2,648,848
1994-95	2,648,848	104,436	2,753,284	52,098,926	(51,106,637)	3,745,573
1995-96	3,745,573	72,872	3,818,445	55,702,194	(54,520,222)	5,000,417
1996-97	5,000,417	80,111	5,080,528	56,319,262	(57,755,072)	3,644,718
1997-98	3,644,718	(130,068)	3,514,650	62,893,931	(60,277,588)	6,130,993
1998-99	6,130,993	0	6,130,993	68,124,653	(64,539,593)	9,716,053
1999-00	9,716,053	0	9,716,053	69,122,039	(72,457,580)	6,380,512
2000-01	6,380,512	(700,963)	5,679,549	77,263,898	(78,293,873)	4,649,574
2001-02	4,649,574	0	4,649,574	81,231,033	(80,213,025)	5,667,582
2002-03	5,667,582	0	5,667,582	80,509,716	(79,681,337)	6,495,961
2003-04	6,495,961	1,388,710	7,884,671	80,343,890	(81,080,375)	7,148,186
2004-05	7,148,186	585,595	7,733,781	87,199,316	(88,809,662)	6,123,435
2005-06	6,123,435	(894,343)	5,229,092	92,618,222	(92,565,453)	5,281,861
2006-07	5,281,861	(217,660)	5,064,201	106,728,159	(98,153,751)	13,638,609
2007-08	13,638,609	(879,330)	12,759,279	105,016,424	(104,392,994)	13,382,709
2008-09	13,382,709	2,924,121	16,306,830	111,516,738	(109,101,902)	18,721,666
2009-10	18,721,666	0	18,721,666	108,357,604	(104,379,080)	22,700,190
2010-11	22,700,190	10,949	22,711,139	109,512,445	(108,812,418)	23,411,166
2011-12	23,411,166	2,917	23,414,083	103,005,850	(105,313,279)	21,106,654
2012-13	21,106,654	8,509	21,115,163	104,619,735	(104,967,659)	20,767,239
2013-14	20,767,239	34,488	20,801,727	105,847,526	(108,751,957)	17,897,296

INSURANCE

		<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	353,440	367,501	360,759	349,082
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	53,348	49,376	46,347	56,987
General Property, incl Excess Property	\$250 mil; MRL \$25,000	154,029	156,202	174,480	174,854
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	95,803	95,803	92,163	117,632
Crime/Fidelity Bond	\$5 mil; deductible \$500	4,436	4,106	3,564	3,825
Tripster Accident	\$ 5,000 med; \$10,000 accidental	310	310	310	310
Business Travel	\$100,000/ea; \$800,000 aggregate	1405	1,405	1,455	1,455
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	1,280,167	1,412,622	1,303,880	1,361,064
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	18,689	18,872	21,280	21,905
Electronic Data Equip.	\$15,979 mil; \$250 deductible	43,024	43,024	43,024	43,024
AV Equipment/Musical Instruments/Art/Art Loan	\$1,581,525 TIV; deductible \$1,000; Exhibition coverage - \$1,400,000	28,014	28,473	28,473	28,473
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	1,385	1,002	1,040	1,084
<u>STUDENT INSURANCE</u>					
Student/Intercollegiate Athle	\$25,000/\$50,000 deductible \$100	143,386	147,576	147,113	148,094
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	12,434	13,056	13,709	14,530
Catastrophic (Student only)	\$1 million; deductible \$50,000	2,317	2,433	2,554	2,710
International F-1 Visa	Mandatory; student-paid premium	0	0	0	0
TOTAL		<u>\$2,192,187</u>	<u>\$2,341,761</u>	<u>\$2,240,151</u>	<u>\$2,325,029</u>

MRL - Member-Retained Limit

TIV - Total Insured Value

INTERFUND TRANSFERS

FROM:	General Fund-Unrestricted (11)	
TO:	General Fund-Restricted (12) Parking Citation Revenue	\$ 330,000
	General Fund-Restricted (12) Campus Police	325,000
	General Fund-Unrestricted (14) Compton Center Related	1,107,182
	General Fund-Unrestricted (15) Special Programs	3,373,694
	Dental Fund (63)	900,000
	Workers' Compensation Fund (61)	100,000
	Property & Liability Fund (62)	100,000
	Auxiliary Services Fund (79)	25,000
		<u>\$ 6,260,876</u>
FROM:	General Fund-Restricted (15)	
TO:	Special Reserve Fund-Retiree Health Premiums (17)	\$ 2,400,000
	Auxiliary Services Fund (79)	57,500
		<u>\$ 2,457,500</u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 1,442,529
	Property & Liability Self-Insurance Fund (62)	900,000
	Total Contributions to Other Funds	<u>\$ 2,342,529</u>
FROM:	Bookstore Fund (51)	
TO:	Auxiliary Services Fund (79)	\$ <u>100,000</u>
FROM:	Auxiliary Services Fund (79)	
TO:	Associated Students Fund (71)	\$ <u>28,400</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2013-14
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 224,465
District Matching Funds--anticipated	<u>\$ 74,822</u>

Total Income

\$ 299,287

	<u>2013-14 Budget</u>	<u>2013-14 Expenditures</u>	<u>2014-15 Budget</u>
<u>Library Materials / Instructional Equipment</u>	\$ -	\$ -	\$ -
Instructional Services (3807)			
 <u>Instructional Equipment</u>			
Behavioral & Social Sciences (3801)	\$ 933.00	\$ -	\$ 933
Business (3802)	\$ -	\$ -	\$ -
Fine Arts (3803)	\$ 8,591		\$ 8,591
Health Sciences & Athletics (3804)	\$ 31,713	\$ 5,386	\$ 26,327
Humanities (3805)	\$ -	\$ -	\$ -
Industry & Technology (3806)	\$ 717	\$ 633	\$ 84.00
Mathematical Sciences (3808)	\$ 9,000	\$ 8,905	\$ 95
Natural Sciences (3809)	<u>\$ 137,621</u>	<u>\$ 115,635</u>	<u>\$ 21,986</u>
Total Instructional Equipment	\$ 188,575	\$ 130,559	\$ 58,016
Budget to be allocated	\$ 110,712		\$ 110,712
Total Budget (3800)	<u><u>\$ 299,287</u></u>		<u><u>\$ 168,728</u></u>
Total Expenditures		<u><u>\$ 130,559</u></u>	

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2008-09
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 204,592
District Matching Funds--waived	<u>0</u>
Total Income	<u>\$ 204,592</u>

	<u>2008-09 Budget</u>	<u>2008-11 Expenditures</u>	<u>2011-12 Expenditures</u>	<u>2012-13 Expenditures</u>	<u>2013-14 Expenditures</u>
<u>Library Materials / Instructional Equipment</u>					
** Instructional Services (3807)	\$ 128,928	\$ 126,786	\$ -	\$ -	\$ -
<u>Instructional Equipment</u>					
* Behavioral & Social Sciences (3801)		\$ 1,500	\$ -	\$ -	\$ -
Business (3802)					
Fine Arts (3803)					
Health Sciences & Athletics (3804)					\$ 6,285
Humanities (3805)					
Industry & Technology (3806)					
** Mathematical Sciences (3808)	40,000	31,932	\$ -	\$ -	\$ -
* Natural Sciences (3809)	<u>19,300</u>	<u>21,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Instructional Equipment	\$ 59,300	\$ 55,157	\$ -	\$ -	\$ 6,285
<u>Technology Infrastructure</u>					
** Budget to be allocated (3800)	\$ 16,364	\$ 16,364	\$ -	\$ -	\$ -
TOTAL BUDGET	<u>\$ 204,592</u>				
TOTAL EXPENDITURES		<u>\$ 198,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,285</u>
GRAND TOTAL ALL EXPENDITURES					<u>\$ 204,592</u>

- * Behavioral & Social Sciences (3801) 10-11 budget newly allocated as \$1,500
- * Natural Sciences (3809) 10-11 budget was upgraded to \$5,000
- ** Instructional Services (3807) 10-11 budget reverted to department 3800
- ~~*** Mathematical Sciences (3808) 10-11 budget reverted to department 3800~~
- *** Natural Sciences (3809) 11-12 budget was reverted to department 3800.

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2007-08
 GENERAL FUND - RESTRICTED

Income

State Funds		\$ 325,689
District Matching Funds		108,563
Total Income		\$ 434,252

	<u>2007-08 Budget</u>	<u>2007-11 Expenditures</u>	<u>2011-12 Expenditures</u>	<u>2012-13 Expenditures</u>	<u>2013-14 Expenditures</u>
<u>Library Materials / Instructional Equipment</u>					
Instructional Services (3807)	\$ 16,145	\$ 16,145	\$ -	\$ -	\$ -
<u>Instructional Equipment</u>					
Behavioral & Social Sciences (3801)	\$ 19,165	\$ 19,165	\$ 12,671	\$ -	\$ 1,917
Business (3802)	\$ 25,000	\$ 20,520	\$ 2,555	\$ -	\$ -
Fine Arts (3803)	\$ 40,000	\$ 38,972	\$ 19,653	\$ (1,630)	\$ 10,409
Health Sciences & Athletics (3804)	\$ 34,800	\$ 28,120	\$ -	\$ -	\$ 37,502
Humanities (3805)	\$ 149,100	\$ 138,234	\$ -	\$ -	\$ -
Industry & Technology (3806)	\$ 150,042	\$ 90,019	\$ -	\$ -	\$ -
Mathematical Sciences (3808)			\$ -	\$ -	\$ -
Natural Sciences (3809)			\$ -	\$ -	\$ -
Total Instructional Equipment	\$ 418,107	\$ 335,030	\$ 34,879	\$ (1,630)	\$ 49,828
<u>Technology Infrastructure</u>					
Academic Software(3800)	\$ -	\$ -	\$ -	\$ -	\$ -
Balance included to above divisions	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 434,252				
TOTAL EXPENDITURES		\$ 351,175	\$ 34,879	\$ (1,630)	\$ 49,828
GRAND TOTAL ALL EXPENDITURES					\$ 434,252

LOTTERY

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.

	Resident <u>FTES</u>	Non- Resident <u>FTES</u>	Total <u>FTES</u>	Lottery <u>Income</u>	Lottery Funds/ <u>FTES</u>
1988-89	13,865	292	14,157	2,418,192	170.81
1989-90	14,454	309	14,762	2,287,483	154.96
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	20,608	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

This page left blank

MEMBERSHIPS

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education.

	<u>Estimated Fee</u>
Accrediting Commission for Community & Junior Colleges	36,925
American Association of Community Colleges	16,468
American Association of Paralegal Educators	550
American Association of Woodturners	150
American Bar Association	1,250
American College Dance Festival Association	350
American College of Sports Medicine	240
American Society for Quality (ASQ)	143
American Student Association of Community Colleges	250
Associated Collegiate Press (ACP)	298
Association for Institutional Research (AIR)	675
Association of California Community College Administrators (ACCCA)	1,706
Association of Chief Human Resources Officers (ACHRO)	350
Association of Colleges for Tutoring & Learning Assistance (ACLA)	35
Association of Collegiate Educators in Radiologic Technology	150
Association of Community and Continuing Education (ACCE)	60
California Association of Community College Registrars and Admissions Officers (CACCRAO)	350
California Association of Equal Rights Professionals (CAERP)	95
California Association of Student Financial Aid Administrators (CASFAA)	600
California Board of Registered Nursing (BRN)	200
California College & University Police Chiefs Association (CCUPCA)	100
California College Media Association (CCMA)	125
California Colleges for International Education (CCIE)	450
California Community College Association of Physical Educators	400
California Community College Athletic Association	11,075
California Community College Athletic Directors Association	300
California Community College Physical Educators	400
California Community College Student Affairs Association	150
California Community College Physical Educators	400
California Community College Student Affairs Association	150
California Community Colleges Chief Student Services Administrators Association (CCCCSSAA)	300
California Community Colleges Student Financial Aid Administrators Association (CCCSFAA)	250
California Crime Prevention Officers' Association (CCPOA)	30
California Department of Health Services-Radiologic Health Branch (CHS-RHB)	1,838
California Fire Technology Directors Association	100
California Hotel & Lodging Association	525
California Institute for Nursing & Health Care (CINHC)	1,758
California Law Enforcement Association of Records Supervisors, Inc. (CLEARs)	50
California Newspaper Publishers Association (CNPA)	100
California Organization of Associate Degree Nursing Program Directors (Southern Region)	100
California Presenters	175
California Public Parking Association (CPPA)	135
California Reinvestment Coalition (CRC)	75
Chamber of Commerce - Carson, El Segundo, Gardena Valley, Hawthorne, Hermosa Beach, Inglewood, Lawndale, Lomita, Manhattan Beach, Redondo Beach, Torrance, San Pedro, Wilmington	3,389
Cisco (SmartNet)	6,662
College Art Association (CAA)	600
College Media Advisers (CMA)	100
College Reading & Learning Association (CRLA)	60
Commission on Accreditation of Allied Health Education Programs (CAAHEP)	500
Committee on Accreditation for Respiratory Care (COARC)	3,300
Community College League of California	25,299
Community College League of California / Policies/Procedures	1,500
Community College Public Relations Organization (CCPRO)	175
Computerized CLETS Users Group (CCUG)	75
Conference of Interpreter Trainers (CIT)	100
Consortium of Southern California Colleges and Universities (CSCCU)	250
Continuing Education of the Bar	2,495
Council for Higher Education Accreditation	1,650

MEMBERSHIPS

Council for Opportunity in Education (COE)	3,168
Council of Chief Librarians of California Community Colleges	150
Data Arc, Incorporated	600
English Council of California Two-Year Colleges (ECCTYC)	250
Excellence in Education	500
Furniture Society, The	100
Hispanic Association of Colleges and Universities (HACU)	9,120
Innovative Users Group (IUG)	100
Intercollegiate Tennis Association	265
International Association of Campus Law Enforcement Administrators (IACLEA)	250
International Textile & Apparel Association	150
Investigative Reporters and Editors (IRE)	100
Joint Review Committee on Education in Radiologic Technology (JCERT)	1,890
Journalism Association of Community Colleges (JACC)	500
Landauer, Inc.	5,000
Learning Resources Network (LERN)	640
Los Angeles County School Trustee Association	100
Mike Raahauge Shooting Enterprises	400
Mountain Measurement: NCLEX Reports	300
National Association for College Admission Counseling (NACAC)	285
National Association of Foreign Student Advisors (NAFSA)	1,300
National Association of Social Workers	250
National Association of Student Financial Aid Administrators (NASFAA)	1,892
National Association of Veterans' Program Administrators (NAVPA)	350
National Athletic Trainers Association	440
National Coalition of Advanced Technology Centers (NCATC)	600
National Council for Marketing & Public Relations (NCMPR)	450
National Emergency Number Association	130
National League of Nursing (NLM)	1,750
National League of Nursing Accrediting Commission (NSNAC)	2,125
National Strength and Conditioning Association	120
National Student Employment Association (NSEA)	125
NetLab	4,750
Network for California Community College Foundations (NCCCF)	750
Online News Association (ONA)	150
Oracle	500
Pacific Association of Collegiate Registrars and Admissions Officers (PACRAO)	250
Pacific Coast Athletic Association	200
Project Lead The Way	1,750
Redondo Beach Rotary	350
Registry of Interpreters for the Deaf (RID)	300
Research and Planning Group (RP Group)	350
Society for College and University Planners (SCUP)	375
Society of Hispanic Professional Engineers (SHPE)	65
South Bay Fire Chiefs Association	200
South Coast Conference	5,200
Southern California Football Association	2,000
Southern California Regional Transportation Training Consortium (SCR TTC)	500
Southern 30 HR Consortium	200
Specialty Coffee Association	285
State Bar of California	740
State of California Board of Behavioral Sciences	75
State Publication Contest Entry Fee	100
Student Press Law Center (SPLA)	120
Torrance Art Council	55
Torrance Rotary	2,000
Two-Year College Chemistry Consortium	50
West Virginia University Research/National Alternative Fuels Training Consortium	2,500
Western Association of Student Financial Aid Administrators (WASFAA)	100
Western States Athletic Conference Membership	350
	<u>\$183,651</u>

INTEREST RATE
2001-2002 THROUGH 2013-14

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County Pool</u>	<u>School Rate *</u>
2001-02	1st	4.49	4.65
	2nd	3.66	3.67
	3rd	3.04	3.05
	4th	2.91	2.88
2002-03	1st	2.54	2.49
	2nd	2.28	1.98
	3rd	1.99	1.57
	4th	1.91	1.51
2003-04	1st	1.32	1.35
	2nd	1.33	1.37
	3rd	1.33	1.49
	4th	1.32	1.35
2004-05	1st	1.55	1.59
	2nd	1.86	1.95
	3rd	2.32	2.37
	4th	2.74	3.22
2005-06	1st	3.14	3.18
	2nd	3.57	3.63
	3rd	4.17	4.27
	4th	4.67	4.86
2006-07	1st	5.02	5.33
	2nd	5.15	5.43
	3rd	5.30	5.42
	4th	5.34	5.54
2007-08	1st	5.39	5.61
	2nd	5.13	5.30
	3rd	4.30	4.41
	4th	3.40	3.69
2008-09	1st	3.28	3.30
	2nd	3.18	3.23
	3rd	1.94	1.89
	4th	1.67	1.70
2009-10	1st	1.50	1.55
	2nd	1.40	1.44
	3rd	1.34	1.34
	4th	1.34	1.36
2010-11	1st	1.34	1.38
	2nd	1.27	1.30
	3rd	1.37	1.37
	4th	1.20	1.21
2011-12	1st	1.13	1.16
	2nd	0.99	1.01
	3rd	0.81	0.82
	4th	0.77	0.77
2012-13	1st	0.70	0.72
	2nd	0.62	0.63
	3rd	0.65	0.64
	4th	0.58	0.58
2013-14	1st	0.61	0.63
	2nd	0.59	0.60
	3rd	0.67	0.67
	4th	0.65	0.65

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL/SPRING

DIVISION	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Behavioral & Social Sciences	2104	2,157	2,281	2,099	2,046	2,097	2191	2466
Business Education	884	850	853	950	917	976	957	942
Fine Arts	1932	2,110	2,358	2,351	2,153	2,084	2022	2005
Health Sciences & Athletics	1742	1,866	2,045	2,052	1,936	1,907	1854	1882
Humanities	2776	2,969	3,304	3,190	3,073	3,070	2937	3004
Industry & Technology	1896 *	1,929 *	2,114 *	1,950 *	1,814 *	1,517 *	1534 *	1676 *
Learning Resources Center	462	669	794	671	611	553	465	519
Mathematical Sciences	2086	2,239	2,503	2,421	2,368	2,331	2240	2447
Natural Sciences	1852	1,897	2,034	1,967	1,876	1,865	1921	2044
Total	<u>15,734</u>	<u>16,686</u>	<u>18,286</u>	<u>17,651</u>	<u>16,794</u>	<u>16,401</u>	<u>16,120</u>	<u>16,985</u>

* Includes FTES from:

Paramedic Program	119	128	170	110	201	198	129	204
In-Service & Affiliate Trng Progr	208	184	245	220	222	28	157	23
Industrial Emerg Council	0	0	0	0	0	3	0	0
Total	<u>327</u>	<u>312</u>	<u>415</u>	<u>330</u>	<u>424</u>	<u>228</u>	<u>286</u>	<u>227</u>

SUMMER

DIVISION	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Behavioral & Social Sciences	250	260	299	325	226	252	217	240
Business Education	54	48	42	43	64	69	57	54
Fine Arts	160	175	286	282	181	165	144	164
Health Sciences & Athletics	168	175	206	230	157	134	149	156
Humanities	287	284	314	344	249	246	196	209
Industry & Technology	243	270	188	184	159	127	115	128
Instructional Services	102	152	251	260	139	144	120	146
Mathematical Sciences	315	326	380	412	298	257	212	306
Natural Sciences	225	237	234	277	184	181	174	210
Total	<u>1,804</u>	<u>1,926</u>	<u>2,200</u>	<u>2,357</u>	<u>1,658</u>	<u>1,575</u>	<u>1,382</u>	<u>1,613</u>

POST EMPLOYMENT BENEFITS FUND

Financial Accounting Standard 106 and GASB 45 recommend that employers establish a fund to pay for the future costs of retiree medical premiums. Actuarial valuations performed in 1995, 2005, 2009 and 2012 identified El Camino's obligation at January 1, 1994, to be \$7,438,000; at June 1, 2005, to be \$15,053,009; at June 30, 2009 to be \$18,814,878 and at May 9, 2012 to be \$22,355,715. Funds set aside to meet this obligation are shown below.

Fiscal Year		Deposit	Interest	Balance @ 6/30
<u>SCCCD</u>				
1994-95	Initial Deposit	\$ 600,000	\$ 2,108	\$ 602,108
1995-96		600,000	49,979	1,252,087
1996-97		300,000	29,873	1,581,960
1997-98		300,000	35,399	1,917,359
1998-99		250,000	37,727	2,205,086
1999-00		250,000	112,141	2,567,227
2000-01		100,000	110,113	2,777,340
2001-2012		0	1,092,824	3,870,164
	Total	\$ 2,400,000	\$1,470,164	\$ 3,870,164
<u>District Fund 17</u>				
2004-05		\$ 350,000	\$ -	\$ 350,000
2005-06		350,000	10,004	710,004
2006-07		1,858,485	131,390	2,699,879
2007-08		1,497,877	161,808	4,359,564
2008-09		900,000	111,112	5,370,676
2009-10		1,400,000	80,477	6,851,153
2010-11		3,146,421	108,637	10,106,211
2011-12		1,000,000	99,846	11,206,057
	Total	\$ 10,502,783	\$ 703,274	\$ 11,206,057
	GRAND TOTAL	June 30, 2012		<u>\$ 15,076,221</u> *

* Funds from SCCC and District's Fund 17 were transferred to an Irrevocable Trust Investment Fund shown below.

	<u>District Fund 69</u>	Deposit	Interest	Balance @ 6/30
2012-13	Opening Deposit	\$ 15,076,221 *	\$ -	\$ 15,076,221
2012-13	Addition	900,000	507,550	16,483,771
2013-14	Addition	<u>2,906,884</u>	<u>998,786</u>	<u>20,389,441</u>
		\$ 18,883,105	\$1,506,336	\$ 20,389,441
Total		June 30, 2014		<u>\$ 20,389,441</u>

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
1/1/93 - 6/30/93	6.662%
7/1/93 - 12/31/93	7.376%
1/1/94 - 6/30/94	6.755%
7/1/94 - 12/31/94	4.170%
1/1/95 - 6/30/95	3.526%
7/1/95 - 12/31/95	6.979%
1/1/96 - 6/30/96	6.599%
7/1/96 - 12/31/96	7.787%
1/1/97 - 6/30/97	7.657%
7/1/97 - 12/31/97	6.172%
1/1/98 - 6/30/98	6.033%
7/1/98 - 6/30/02	0%
7/1/02 - 1/31/03	2.894%
2/1/03 - 6/30/03	2.771%
7/1/03 - 6/30/04	10.420%
7/1/04 - 6/30/05	9.952%
7/1/05 - 6/30/06	9.116%
7/1/06 - 6/30/07	9.124%
7/1/07 - 6/30/08	9.306%
7/1/08 - 6/30/09	9.428%
7/1/09 - 6/30/10	9.709%
7/1/10 - 6/30/11	10.707%
7/1/11 - 6/30/12	10.923%
7/1/12 - 6/30/13	11.417%
7/1/13 - 6/30/14	11.442%
7/1/14 - 6/30/15	11.700%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
7/1/89 - 6/30/14	8.25%
7/1/14 - 6/30/15	8.88%

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1984-85 THROUGH 2013-14

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
1984-85	2,268.42	1,237.13
1985-86	2,475.80	1,313.83
1986-87	2,663.23	1,389.64
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

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

Revenue is based on FTES effective 1991-92.

**SCHEDULED MAINTENANCE PLAN
2014 - 2015 THROUGH 2018 - 2019**

2014-15			
Paint Music Building	\$	320,000	
Natural Sciences - Air Handler Replacement Phase I		400,000	
Coat roadways Phase I		<u>400,000</u>	
			\$ 1,120,000
2015-16			
Paint Art Building	\$	400,000	
Art & Behavioral Sciences - Cooling Coil Replacement		200,000	
Coat roadways Phase II		400,000	
Replace Roof - Natural Sciences Building		380,000	
Emergency Management System upgrade		<u>100,000</u>	
			1,480,000
2016-17			
Paint Auditorium	\$	400,000	
Marsee Auditorium - Air Handler Replacement Phase I		500,000	
Replace East Walkways		360,000	
Replace Roof - Physics Building		276,000	
Electric System Replacement Phase I		<u>400,000</u>	
			1,936,000
2017-18			
Marsee Auditorium - Air Handler Replacement Phase II	\$	500,000	
Replace Central Walkways		260,000	
Replace Roof Chemistry Building		<u>256,000</u>	
			1,016,000
2018-19			
Replace West Perimeter Road	\$	400,000	
Marsee Auditorium - Air Handler Replacement Phase III		500,000	
			<u>900,000</u>
GRAND TOTAL			<u><u>\$ 6,452,000</u></u>

This page left blank

2014-15
FINAL BUDGET
ASSUMPTIONS

Final Budget Assumptions
Board of Trustees
September 8, 2014

UNRESTRICTED GENERAL FUND

The following significant assumptions are recognized in the 2014 -15 Final Budget.

Fund Balances

1. The June 30, 2014 ending balance is \$17.9 million for a 16.46% reserve.
2. The 2014-15 ending fund balance at June 30, 2015 is projected to be \$14.3 million for a 12.62 % reserve. The 2014-15 budget reflects \$3.6 million of deficit appropriations to maintain College operations and services.

Revenue & Incoming Transfers

The proposed Final Budget reflects the information available at this time from the California Community College System Office. Updates are expected from the State throughout the year. If additional major adjustments are required they will be submitted to the Board of Trustees for approval.

1. State revenue projections for 2014-15 were formulated using:
 - a. The Budget assumes that State funding will be increased by 0.85% COLA from the 2013-14 funding level.
 - b. It is anticipated there will be a 1.06% revenue shortfall for 2014-15.
 - c. The Foundation Base Revenue allocation has increased from \$8,857,454 to \$8,996,517.
 - d. The District's funded FTES for 2014-15 is 19,162. The District's FTES goal for 2014-15 is 19,500.
 - e. This formula provides for State calculated Total Available General Revenue of \$99,215,435 for fiscal year 2014-15.
2. Lottery funds are based on a funding rate of \$122 per FTES.
3. The projected revenue for 2014-15 does not include any unusual or one-time revenue amounts that were received in previous fiscal years, including:
 - a. Prior Year Apportionment Correction;
 - b. Mandated Cost Claims.

Appropriations:

1. All salary increases have been built into the 2013-14 and 2014-15 fiscal years.
2. Classified Salaries and Benefits appropriations include the costs of the Compton Educational Center Police Department (\$1,400,000). These costs are offset by corresponding revenue received from the Compton Education Center.
3. Contract Services includes the College's Paramedic and Fire Academy program expense for faculty instruction.
 - a. These amounts are budgeted as contracts for personal services (#5100); then
 - b. The final salary related amounts of these contracts are transferred to the full time faculty salary expenditure accounts (#1100) at the end of the fiscal year to comply with the 50% law calculation.
4. State Principal Apportionment includes \$4.4 million to reflect the Compton Center responsibilities assumed by El Camino College District's partnership obligations:
 - a. El Camino CCD currently appropriates \$1.1 Million (Fund 14) of this allocation for Compton Center related activities. (See page 75 for a list of allocations).
 - b. \$3.3 million (Fund 15) is included in the Interfund Transfers Out (#7300) and will be funding Student Retention Programs, Enrollment Management efforts, retiree medical premiums, and library and equipment expenditures. (See page 76 for a list of allocations).
5. Interfund transfers (#7300) totaling \$6,260,876 from the General Fund – Unrestricted include support to other District funds to support insurance premiums and to support the ongoing needs of the District's specially funded programs. See page 58 for a list of Interfund Transfers.

Major transfers include:

 - a. \$1,107,182 apportionment - Compton Center related expenses (Fund 14)
 - b. \$3,373,694 apportionment - Special Programs/Services (Fund 15)
 - c. Dental Premium \$900,000 (Fund 63)
 - d. Parking Citation revenue \$330,000 (Fund 12)
 - e. Police Department \$325,000 (Fund 12)
 - f. Auxiliary Services \$25,000 (Fund 79)
 - g. Workers' Compensation \$100,000 (Fund 61)
 - h. Property & Liability \$100,000 (Fund 62)

6. The Unrestricted General Fund budget does not include a transfer of funds for the Government Accounting Standards Board (GASB) – 45 Post-Employment Benefits Fund reserve. The district will continue to fund the Post Employment Benefits Irrevocable Trust Fund (Fund 69) from the Special Programs Fund. (Fund 15)

RESTRICTED/CATEGORICAL FUNDS

The State has restored or partially restored funding for several categorical programs. A major program only partially restored by the State is the Disabled Students Programs and Services (DSP&S). The District will continue to backfill that program through the Special Program Fund. (Fund 15).

The State has increased the Student Success and Support Program funds for the 2014-15 fiscal year. The State has also increased the Physical Plant and Instructional Support allocations for 2014-15.

RESTATEMENT OF TENTATIVE BUDGET ASSUMPTIONS

The guiding assumptions for the 2014-15 tentative budget remain as the foundation of the permanent budget:

1. Projected State General Apportionment is based on full State Funding of 19,162 FTES for fiscal year 2014-15.
2. COLA of 0.85% has been applied to State Revenues for 2014-15.
3. Full-time salary appropriations are based on current staffing plans and include the salary increases approved by the Board in the July and August Board Agendas.
4. The differences between our budget and actual expenditures and revenue is estimated to be \$4 million.
5. A fiscally prudent reserve will be maintained.

SUMMARY

The proposed Final Budget also reflects the collegial and consultative efforts of the Planning and Budget Committee, division deans and department staff to develop a strategic and meaningful financial plan for 2014-15. As a "living" document, it represents a starting point that will be referenced, adjusted and evaluated throughout the fiscal year. It is, with all available information reviewed and all input weighed and presented in the form of budget assumptions, presented as a financial record of the college district's financial and operational plan for 2014-15.

Projection of FTES Requirements

	Total FTES Goal	Total FTES Revised Actuals July 2014
2009-10		
Summer 09	1,900	2,338
Fall 09 - Spring 10	17,100	18,194
Summer 10	0	0
Total	<u>19,000</u>	<u>20,532</u>
2010-11		
Summer 10	1,620	1,693
Fall 10 - Spring 11 (2% increase)	17,780	17,798
Summer 11	0	0
Total	<u>19,400</u>	<u>19,491</u>
2011-12		
Summer 11	1,550	1,571
Fall 11 - Spring 12	16,450	16,693
Summer 12	0	0
Total	<u>18,000</u>	<u>18,264</u>
2012-13		
Summer 12	1,485	1,399
Fall 12 - Spring 13	16,675	16,340
Summer 13	0	421
Total	<u>18,160</u>	<u>18,160</u>
2013-14		
Summer 13	1,134	1,194
Fall 13- Spring 14 *	17,336	16,985
Summer 14	0	291
Total	<u>18,470</u>	<u>18,470</u>
2014-15		
Summer 14	1,744	1,744
Fall 14- Spring 15 *	17,756	17,756
Summer 15	0	0
Total	<u>19,500</u>	<u>19,500</u>

Fall - Spring FTES numbers include the Winter Intersession.

* Fall and Spring FTES account for additional sections to repay FTES borrowed from Summer.

SUMMARY OF ALLOCATIONS - Fund 14
 Compton Center Related Expenses Fund
 Fiscal Year 2014-15

1	ECC Faculty Participation in Contract Related Work	\$	20,000
2	ECC Admissions & Records Supervisor (50%)		40,425
3	Research Support Staff		12,500
4	Classified Overtime - related to the Compton Center		5,000
5	Mileage Reimbursement - ECC & Compton Center Faculty & Staff		3,000
6	ECC - Associate Dean of Academic Affairs		110,256
7	Clerical Support - Academic Affairs		30,000
8	Student Learning Outcomes (SLO) Coordination		25,000
9	Health and Welfare Benefits 116055		132,000
10	Certificated Stipends - TBD		87,360
11	Classified Stipends - TBD		92,520
12	Compton Auxiliary Services		27,500
13	Contract Services - Compton Construction Projects		200,000
14	ECC Vice President - Compton Center		59,617
15	ECC Director - Community Relations - Compton Center		16,965
16	Accreditation Chairperson - Compton backfill		25,000
17	Special Services Professional - Information Technology		114,627
18	Compton Marketing Campaign		100,000
19	Other Services		5,412
TOTAL			\$ 1,107,182

SUMMARY OF ALLOCATIONS - Fund 15
Special Programs - Compton Center Partnership Fund
Fiscal Year 2014-15

I. Student Retention Projects:	\$ 471,000 *
II. Unit Plans On-Going Funding Requests:	
Library Books	50,000
III. Enrollment Management and Marketing Plans	320,000
IV. Auxiliary Services Fund Support - Fund 79 - Fall Semester 2014 Associated Students Activity Card sales commence Spring 2015	57,500
V. Emergency Equipment Replacement/Repair	50,000
VI. Retiree Health Benefits Allocation - Fund 69	2,400,000
VII. Other Programs	25,194
 TOTAL	 <u><u>\$ 3,373,694</u></u>

* Subject to change as Student Equity funding, Student Success and Support Programs funding, and Disabled Students Programs & Services funding are refined at the State level.

This page left blank

GLOSSARY

GLOSSARY OF FINANCE TERMS

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

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 increase 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.

BOGW - BOARD OF GOVERNORS Enrollment Fee Waiver – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

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 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.

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.

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

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.

G.O. BOND (GENERAL OBLIGATION 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 - (sometimes called the 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 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 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.

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.

WSCH - "Weekly Student Contact Hours" are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.

The Fiscal Services staff commends location managers for their support and cooperation in development of the final budget. Their timely submission of information and review of preliminary reports greatly supported the preparation of the final budget.

Jo Ann Higdon, Vice President – Administrative Services
 Janice Ely, Business Manager
 Babatunde Atane, Director of Accounting

Delores Buerger	Charlene Sakatani
Josephine Cheung	Michael Sandoval
Sophie Dao	Luukia Smith
Unita Donahue	Diana Stanojevich
Leimomi Elliott	Donna Takahama
Evanjelina Gardea	Hong Tran
Joyce Hopkins	Gary Turner
Miriam Ifill Grut	Catharina Uebele
Brian Kawakami	Lechi Vo
Nanette Marshal	Lisa Webb
	Marie Yatman

Planning and Budgeting Committee
Members

Chair	Rory Natividad
Academic Senate	Lance Widman
	Dr. Emily Rader, Alternate
ASO	Liliana Lopez
	Open, Alternate
Campus Police	Dean Starkey
	Ericka Solarzano, Alternate
ECCE	Gary Turner
	David Brown, Alternate
ECCFT	Ken Key
	Open, Alternate
Management/Supervisors	Alice Grigsby
	Irene Graff, Alternate
Academic Affairs	Dipte Patel
	Connie Fitzsimons, Alternate
Administrative Services	Cheryl Shenefield
	Michael Trevis, Alternate
Student & Community Advancement	Dawn Reid
	William Garcia, Alternate

Support

President / Superintendent	Dr. Thomas M. Fallo
V.P. - Academic Affairs	Dr. Francisco Arce
V.P. - Administrative Services	Ms. Jo Ann Higdon
V.P. - Student & Community Advancement	Dr. Jeanie Nishime
V.P. - Human Resources	Ms. Linda Beam
Co-Presidents - Academic Senate	Ms. Chris Jeffries,
	Ms. Claudia Striepe
Business Manager - Fiscal Services	Ms. Janice Ely
Asst. Director - Information Tech Services	Mr. Will Warren

