

FINAL BUDGET

2015-2016

El Camino Community
College District

Office of the Superintendent/President
September 8, 2015

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2015-2016

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Mr. Babatunde Atane, Director of Accounting
Mr. John Ayala, Interim Director, Learning Resources
Ms. Roberta Becka, Grants Development and Management
Mr. Rocky Bonura, Purchasing & Business Services
Ms. Julie Bourlier, Bookstore
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Mr. Robert Brobst, Assistant Director, Facilities Planning & Services
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Vacant, Chief Technical Officer, Information Technology Services
Vacant, Director, EOPS/CalWORKs/CARE



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www.elcamino.edu

September 1, 2015

Members of the Board of Trustees
El Camino Community College District

The proposed 2015-16 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 is projected to be funded at 19,539 FTES for 2015-16. The college will add course sections throughout the year to accomplish this goal.
- The State General Apportionment also includes a 1.02% COLA increase for base apportionment revenue.
- El Camino College's 2015-16 budget reflects \$3.2 million of deficit appropriations to maintain College operations and services.
- The 2015-16 projected ending balance is \$14.5 million. The Final Budget also includes reserves set aside for future liabilities.

Any necessary changes to the El Camino College budget will be brought to the Board of Trustees for consideration.

The proposed Final Budget will be made available for public inspection beginning August 24, 2015. An overview was presented to the Planning and Budgeting Committee on August 27. The Public hearing and Board adoption of the Final Budget is scheduled for September 8, 2015.

Respectfully submitted,

Thomas M. Fallo
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

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College Mission Statement

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

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FINAL
SUMMARY
2015-

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	17,710,651	3,328,308	44,004	604,322	0	756,993
<u>Revenue</u>						
Federal	150,000	5,535,038	0	0	44,936,368	0
State	82,191,467	16,532,902	0	0	3,400,550	0
Local	46,576,434	4,311,506	0	0	0	1,775,260
Interfund Transfers	0	330,000	1,145,691	3,402,370	0	0
Total Revenue	<u>128,917,901</u>	<u>26,709,446</u>	<u>1,145,691</u>	<u>3,402,370</u>	<u>48,336,918</u>	<u>1,775,260</u>
Total Available	<u>146,628,552</u>	<u>30,037,754</u>	<u>1,189,695</u>	<u>4,006,692</u>	<u>48,336,918</u>	<u>2,532,253</u>
<u>Appropriations</u>						
Academic Salaries	51,566,705	3,352,321	330,152	0	0	0
Classified Salaries	26,611,429	9,777,676	316,036	0	0	63,038
Staff Benefits	20,405,447	3,302,929	132,000	0	0	21,433
Supplies/Books	2,383,419	1,621,146	0	0	0	0
Other Operating Expenses	12,228,757	6,093,415	161,507	3,906,692	0	1,672,460
Capital Outlay	473,730	2,171,262	0	100,000	0	0
Other Outgo	3,503,061	390,697	250,000	0	48,336,918	0
Total Appropriations	<u>117,172,548</u>	<u>26,709,446</u>	<u>1,189,695</u>	<u>4,006,692</u>	<u>48,336,918</u>	<u>1,756,931</u>
Reserve for Contingencies	14,500,762	3,328,308	0	0	0	775,322
General Reserve	14,955,242	0	0	0	0	0
Total Appropriations & Reserves	<u>146,628,552</u>	<u>30,037,754</u>	<u>1,189,695</u>	<u>4,006,692</u>	<u>48,336,918</u>	<u>2,532,253</u>

BUDGET
ALL FUNDS
2016

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
7,274,619	102,908,535	135,240	335,956	22,639,946	579,408	156,317,982
0	0	0	0	0	0	50,621,406
1,893,863	0	0	0	0	0	104,018,782
1,111,434	350,875,000	1,102,000	1,089,500	550,000	5,990,000	413,381,134
275,000	0	0	0	0	0	5,153,061
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3,280,297	350,875,000	1,102,000	1,089,500	550,000	5,990,000	573,174,383
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
10,554,916	453,783,535	1,237,240	1,425,456	23,189,946	6,569,408	729,492,365
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	0	55,249,178
139,188	0	0	0	0	969,000	37,876,367
47,448	0	0	0	741,570	340,000	24,990,827
2,324	0	0	0	0	0	4,006,889
544,152	66,352,644	1,064,201	1,134,000	0	390,000	93,547,828
4,786,173	386,179,060	0	0	0	0	393,710,225
0	0	0	0	0	4,265,000	56,745,676
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
5,519,285	452,531,704	1,064,201	1,134,000	741,570	5,964,000	666,126,990
						0
5,035,631	1,251,831	163,039	291,456	22,448,376	605,408	48,400,133
0	0	10,000	0	0	0	14,965,242
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
10,554,916	453,783,535	1,237,240	1,425,456	23,189,946	6,569,408	729,492,365
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EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-15 Unaudited Revenue	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	20,767,239	17,897,294	17,710,651
	ADJUSTMENT	34,486	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>20,801,725</u>	<u>17,897,294</u>	<u>17,710,651</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	88,813	71,077	70,000
8199	Financial Aid Administrative Allowance	<u>62,310</u>	<u>91,669</u>	<u>80,000</u>
	Total Federal Revenue	151,123	162,746	150,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	47,554,151	45,493,778 a)	50,381,625 f)
8610	Education Protection Account Funds	14,099,243	17,547,895 b)	16,067,675 g)
8610	Potential Revenue Shortfall	0	0	0
8610	Full-Time Faculty Hiring	0	0	1,031,014 h)
8606	Part-Time Faculty Apportionment	407,250	407,250	396,456
8612	Prior Year Apportionment Correction	605,361	847,067 c)	0
8613	Current Year Apportionment Correction	(794,790)	235,149	0
8614	SFAA Enrollment Fee Administration	260,047	281,422	280,778
8621	State Indirect Costs	84,938	130,612	85,000
8672	Homeowner's Property Tax Relief	185,603	187,572	185,000
8680	Lottery Funds	2,460,216	2,581,100 d)	2,621,700 i)
8690	Other State Revenue	5,697	24,050	0
8691	Mandated Cost Claims - P/Y Pay Down	0	0	10,605,655 j)
8691	Mandated Cost Claims	<u>0</u>	<u>815,643 e)</u>	<u>536,564 k)</u>
	Total State Revenue	64,867,716	68,551,538	82,191,467

Notes to Revenue a) through k), see page 7.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-15 Unaudited Revenue	2015-2016 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	50,000	50,000 l)	50,000
8800	Police Dept. Services - Compton Center	1,368,748	1,473,371 m)	1,433,759
8810	Educational Revenue Augmentation	0	0	0
8811	District Taxes - Secured Roll	23,777,342	24,635,336	28,967,694
8812	District Taxes - Supplemental	522,619	698,132	685,000
8813	District Taxes - Unsecured Roll	974,011	974,272	974,000
8816	District Taxes - Prior Years	(263,330)	606,815	600,000
8818	Penalties/Interest on Delinquent Taxes	315,857	323,405	320,000
8819	Redevelopment Agency Funds	329,076	250,439	0
8841	Food Services Commission	50,496	54,207	50,000
8842	Equipment Sales	22,938	1,041	5,358
8850	Rentals and Leases	180,170	242,082	180,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8854	Lease Contract-CDC Building	0	73,700 n)	80,400
8860	Interest and Investment Income	224,291	143,753	125,000
8874	Enrollment Fees	7,532,499	7,465,329	7,585,145
8879	Transcript Fees	108,811	107,702	106,000
8880	Non-Resident Tuition	501,859	596,473	617,100
8885	Non-Resident Tuition-Foreign	3,514,497	3,679,942	3,789,478
8887	Catalogs and Class Schedules	14,109	11,913	11,000
8889	Student Fines/Fees	29,251	37,224	32,000
8890	Parking Citations	335,720	331,050	330,000
8890	Processing Fees	3,449	3,647	3,500
8890	Discovery	21,917	20,774	21,000
8891	Center for the Arts	246,512	76,502	75,000
8893	Miscellaneous Income	527,845	154,249	95,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>40,828,687</u>	<u>42,451,358</u>	<u>46,576,434</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>0</u>	<u>696,000 o)</u>	<u>0</u>
Total Incoming Transfers		<u>0</u>	<u>696,000</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>105,847,526</u>	<u>111,861,642</u>	<u>128,917,901</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>126,649,251</u></u>	<u><u>129,758,936</u></u>	<u><u>146,628,552</u></u>

Notes to Revenue l) through o), see page 7.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	24,278,265	25,680,966 p)	26,560,193 t)
1200	Regular Schedule, Non-Teaching	7,375,635	7,527,589	7,943,983
1300	Other Schedule, Teaching	14,478,591	15,244,136	15,820,357
1400	Other Schedule, Non-Teaching	900,726	1,235,992	1,242,172
Total Academic Salaries		47,033,217	49,688,683 q)	51,566,705
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,362,080	21,328,202	22,242,173
2200	Instructional Aides	1,608,596	1,740,994	1,749,699
2300	Student Help, Hourly and Overtime	2,476,502	2,606,524	2,619,557
Total Classified Salaries		25,447,178	25,675,720 q)	26,611,429
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	3,260,698	3,598,736	4,256,151 u)
3200	Public Employees' Retirement	2,707,839	2,668,413	2,890,345 u)
3300	Social Security - OASDI/Medicare	2,417,538	2,574,870	2,658,451
3400	Health and Welfare - Medical	7,328,024	8,203,277	8,496,450
3500	Unemployment Insurance	38,130	32,798	33,829
3600	Workers' Compensation Insurance	1,303,880	1,361,064	1,672,460
3700	Cash in Lieu of Insurance	102,274	102,939	103,779
3800	Other Benefits	261,941	273,211	293,982
3900	Retiree Benefits	741,306	0 r)	0
Total Staff Benefits		18,161,630	18,815,308	20,405,447
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	0	5,207	6,567
4300	Instructional Supplies	42,694	201,659 s)	908,613
4400	Other Instructional Supplies	61,932	70,471	90,219
4500/4600	Non-Instructional Supplies/Gasoline	870,270	870,337	1,378,020
Total Books, Supplies and Materials		974,896	1,147,674	2,383,419

Notes to Expenditures p) through u), see page 8.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	486,488	564,843	2,178,844 w)
5200	Travel, Conference and Training	346,164	345,735	349,192
5300	Dues and Memberships	166,133	160,859	215,718
5400	Insurance	900,000	923,420	1,124,300
5500	Utilities and Housekeeping Services	2,936,390	3,066,618	3,219,949
5600	Contracts, Rentals, and Repairs	2,526,924	2,100,090	2,205,094
5700	Legal, Elections, and Audit Expense	733,357	362,989	722,200
5800	Other Services, Postage, Advertising	1,829,724	1,808,226	1,898,637
5900	Miscellaneous	165,611	286,203	314,823
Total Contract Services and Operating Expenses		<u>10,090,791</u>	<u>9,618,983</u>	<u>12,228,757</u>
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	0	151,710
6400	Equipment	444,661	384,174 v)	322,020
Total Capital Outlay		<u>444,661</u>	<u>384,174</u>	<u>473,730</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	6,599,584	6,717,743	6,503,061
TBD	Estimated Savings - Budget to Actual	0	0	(3,000,000)
Total Other Outgo		<u>6,599,584</u>	<u>6,717,743</u>	<u>3,503,061</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>108,751,957</u>	<u>112,048,285</u>	<u>117,172,548</u>
RESERVE FOR FUTURE PENSION LIABILITIES		0	0	4,349,587 x)
RESERVE FOR ONE-TIME EXPENDITURES		<u>0</u>	<u>0</u>	<u>10,605,655 y)</u>
TOTAL RESERVES		<u>0</u>	<u>0</u>	<u>14,955,242</u>
TOTAL ENDING BALANCE		<u>17,897,294</u>	<u>17,710,651</u>	<u>14,500,762</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>126,649,251</u></u>	<u><u>129,758,936</u></u>	<u><u>146,628,552</u></u>

Notes to Expenditures v) through y), see page 8.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Notes to Unaudited Actual Revenue 2014-15 - Page 3

- a) General apportionment funding based on full State funding of 19,139 credit FTES and 24 non-credit FTES.
Includes projected \$4.3 million increase to workload and basic allocation rates.
All amounts subject to change during 2015-16 per Chancellor's Office.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Additional State Apportionment -Recalculation of the District's 2013-14 allocation.
- d) A portion of lottery proceeds and matching instructional supplies expenditures were transferred to the Restricted General Fund per State mandate.
- e) Final year actual mandated cost claims revenue.

2015-16 Final Budget Assumptions - Revenue

- f) General apportionment funding is based on full State funding of 19,515 credit FTES and 24 non-credit FTES, 1.02% Cost of Living Adjustment (COLA) of \$994,489.
- g) The Educational Protection Account portion of the State General Apportionment.
- h) Additional State funding for Full-time faculty hires.
- i) Lottery income based on \$130 per FTES.
- j) Additional State funding to pay down prior years' unreimbursed mandated claims.
- k) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.

Notes to Unaudited Actual Revenue 2014-15 - Page 4

- l) Administrative fee related to the Compton Center.
- m) Campus Police services for the Compton Educational Center are paid for by the Center.
- n) Lease of former Child Development Center building.
- o) Return of funds from Property and Liability Fund.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Notes to Unaudited Actual Expenditures 2014-15 - Page 5

- p) Includes Paramedic course instructors - \$614,000
- q) Salaries include salary increases for 2013-14 and 2014-15.
- r) Retiree Benefits are now funded from the Post Employment Benefits Fund.
- s) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2014-15.

2015-16 Final Budget Assumptions - Expenditures

- t) Includes eleven new faculty members, does not include paramedic course instructors.
- u) STRS employer contribution rate increased to 10.73%.
PERS employer contribution rate increased to 11.847%.

Notes to Unaudited Actual Expenditures 2014-15 - Page 6

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

2015-16 Final Budget Assumptions - Expenditures

- w) 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 2014-15 actual expenditures.

2015-16 Final Budget Assumptions - Reserves

- x) \$4.3 million of ending balance reserved for future pension liabilities.
- y) \$10.6 million of ending balance reserved for one time only expenditures.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Revenue	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	2,510,724	2,870,077	3,328,308
	ADJUSTMENT	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	2,510,724	2,870,077	3,328,308
<u>FEDERAL REVENUE</u>				
8120	Federal Work Study (7621)	571,665	775,136	742,256
8120	Head Start (1215)	56,505	0	0
8140	Temporary Assistance for Needy Families - TANF (6405)	107,484	117,048	117,048
8140	Department of Public & Social Services - DPSS (6408)	110,980	95,992	140,777
8170	Career Technical Education Act - CTEA (1102)	838,408	824,162	832,383
8170	CTEA - Rancho Santiago CCD (6485)	0	80,710	354,648
8170	CTEA - Title II - Tech Prep (6484)	44,025	43,269	45,119
8170	CTE (6487)	0	0	292,057
8190	Small Business Jobs Act - SBJA (6439)	64,972	0	0
8190	Transportation Safety Administration - TSA (1924)	134,477	69,784	103,600
8190	Veterans Education Outreach (6105)	6,288	5,344	11,485
8193	Federal Contract Education (64xx)	219,766	148,440	125,000
8193	Mentor Protégé (7103)	203,468	104,865	37,596
8193	Terminal Island (6459)	0	93,501	95,000
8193	WorkPlace Learning Resource Center (6457)	0	10,363	2,500
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	14,077	25,736	18,389
8199	CA Step Project (6489)	39,852	0	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	617,838	710,177	394,757
8199	Child Care Access Means Parents in School (7730,7732)	47,321	0	0
8199	Medi-Cal Administrative Activity (6204)	7,097	18,822	14,357
8199	MESA - UCLA CEED (2183)	228	2,084	29,100
8199	National Science Foundation (NSF) (6418)	198,944	0	0
8199	Small Business Development Center (6427)	328,306	296,888	287,372
8199	STEM Transfer/SSS-Hispanic Students (6057)	217,494	216,393	47,660
8199	Summer Undergrad. Research Fellowship-SURF(NIST)(2051)	8,935	0	0
8199	Title III - HSI - STEM (6521)	1,139,897	790,463	1,283,563
8199	Title III - HSI - STEM (6522)	237,143	170,400	343,228
8199	Title V - Graduation & Completion Rates (6520)	683,028	734,508	140,667
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3138,3139)	153,434	161,273	44,045
	Total Federal Revenue	6,051,632	5,495,358	5,535,038
<u>STATE REVENUE</u>				
8620	Basic Skills (1804)	178,834	485,115	189,358
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	717,047	766,302	793,229
8620	CalWORKS (6406)	532,659	506,072	506,073
8620	Career Technical Education II (6477,6479,6483)	14,164	44,159	50,000
8620	Career Technical Education IV (6480,6481)	297,564	213,136	0
8620	Career Technical Equipment (6412)	0	5,743	87,841
8620	Disabled Student Program Services (3101)	1,446,992	1,934,347	1,472,442
8620	Assessment, Remediation & Retention - RN Program (2217)	328,685	137,646	171,000
8620	Extended Opportunity Program & Services (4700)	913,297	938,369	880,473
8620	Extended Opportunity Program & Services CARE (4750)	85,369	86,847	79,742
8620	Faculty & Staff Diversity AB1725 (5010-11)	11,436	10,767	29,648
8620	Foster Care Education (6486)	100,947	100,652	100,652
8620	Instructional Equipment/Library Materials (3800)	55,735	1,079,498	1,156,353
8620	Matriculation/Student Success & Support Programs (6250)	780,482	1,682,154	4,234,711
8620	Staff Development (8551)	12,237	0	1,665
8620	Student Equity (1006)	0	166,113	1,870,494

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Revenue	2015-2016 Final Budget
8620	Instructional Material - one-time Trailer Bill (3840)	67,397	0	0
8620	Transfer and Articulation Funds (6254)	0	702	0
8620	Workplace Learning Resource Center - WpLRC (6442)	67,539	123,616	0
8620	Youth Empowerment & Support Services - YESS (6411)	49,770	0	0
8650	Adv. Mfg. Sector Navigator (6436)	368,911	507,434	118,656
8650	Capacity Building (6437)	0	100,000	0
8650	Capital Infusion - Go Biz (6434)	0	40,653	59,347
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	299,417	447,809	667,245
8650	Consortium Planning (6443)	49,309	267,819	0
8650	CVUHSD-Digital Media Arts Career Pathway (1780)	0	406	32,022
8650	Deputy Sector Navigator (6472)	168,799	179,133	52,068
8650	Historically Black Colleges & Universities (6227)	2,842	37,158	73,000
8650	Historically Black Colleges & Univ. Transfer Project (6228)	0	3,150	0
8650	In-Region Investments (6468)	44,214	58,945	96,841
8650	Los Angeles Universal Preschool (1540)	0	25,416	111,690
8650	MESA Programs (2180-2181)	62,619	35,689	70,679
8650	Model Approaches to Partnerships (6490)	29,905	28,216	26,706
8650	Puente Project Reporting (6223, 6224)	2,659	0	0
8650	Retail/Hospitality (6448)	287,928	572,383	507,189
8650	Solano Community College District Mini Grant (1610)	0	4,200	0
8650	Teacher Pipeline (1214)	89,077	12,201	107,799
8650	TTIP (8354)	0	0	10,366
8650	Workforce Innovation Partnerships (WIP) (6414)	125,319	154,837	0
8680	Lottery - Restricted	676,967	724,276	761,085
8699	Adv. Mfg & Engin. Technology Linked Learning Consort (6482)	0	588,754	2,214,528
Total State Revenue		7,868,120	12,069,717	16,532,902
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,104,390	1,259,756	1,200,000
8872	Community Education Class Fees (6401, 6402)	848,808	762,021	800,000
8876/90	Health Services Fees (6910, 6920)	837,895	822,879	800,000
8881/90	Parking Services Fees (8080-85)	1,004,117	1,101,221	927,200
8886	Equipment Servicing Fees (1942)	10,369	25,995	21,957
8890	Chaffey (6491)	0	11,262	0
8890	Child Development Training Consortium (4210)	19,500	20,000	20,000
8890	Donations (various)	124,217	123,606	271,809
8890	First Year Experience/Learning Communities (7612)	822	5	0
8890	International Students (6150)	0	1,143	8,866
8890	Jack Kent Cooke Foundation -LMU Partnership (7613)	17,712	7,690	0
8890	Live Scan (8089)	18,786	15,747	17,886
8890	LAUSD (6421)	0	0	25,000
8890	LBCCD - Goldman Sachs (6424)	10,000	2,726	2,274
8890	Referee and Lane Technician Training (1950)	2,240	9,870	26,621
8890	Regional Interpreters Training Program - RITP (3632)	0	0	19,590
8890	Rio Hondo SB 1070 (6420)	0	0	100,000
8890	SBDC Program Income (6431)	25,042	13,941	23,081
8893	SRC High Tech Donations (3630)	0	0	30,723
8893	SRC Doantions (3631)	0	0	11,499
8896	Foundation - Innovation Grants (various)	66,432	1,000	5,000
Total Local Revenue		4,090,330	4,178,862	4,311,506
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	704,663	1,159,926	330,000
Total Incoming Transfers		704,663	1,159,926	330,000
TOTAL REVENUE - ALL SOURCES		18,714,745	22,903,863	26,709,446
TOTAL BEGINNING BALANCE AND REVENUE		21,225,469	25,773,940	30,037,754

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	55,370	12,799	15,728
1200	Regular Schedule, Non-Teaching	1,040,490	1,084,043	1,705,783
1300	Other Schedule, Teaching	238,151	127,410	132,000
1400	Other Schedule, Non-Teaching	831,869	1,032,896	1,498,810
Total Academic Salaries		2,165,880	2,257,148	3,352,321
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,382,459	5,063,073	5,272,838
2200	Instructional Aides, Full Time	396,684	475,251	552,071
2300	Student Help, Hourly and Overtime	3,178,220	3,796,595	3,952,767
Total Classified Salaries		7,957,363	9,334,919	9,777,676
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	130,095	149,153	206,462
3200	Public Employees' Retirement System	591,679	676,340	739,462
3300	Social Security - OASDI & Medicare	541,856	613,377	865,063
3400	Health and Welfare	957,219	1,058,416	1,195,031
3500	Unemployment Insurance	4,351	4,870	6,680
3600	Workers' Compensation Insurance	138,135	179,458	226,974
3700	Cash in Lieu of Insurance	8,133	8,728	9,345
3800	Alternate Retirement Plan	58,042	46,564	53,912
3900	Other Benefits	0	0	0
Total Staff Benefits		2,429,510	2,736,906	3,302,929
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	67,014	62,849	80,717
4300	Instructional Supplies	794,160	857,736	963,475
4500	Non-Instructional Supplies	506,649	519,938	576,954
4600	Gasoline	0	0	0
Total Books, Supplies, and Materials		1,367,823	1,440,523	1,621,146

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	2,102,521	3,689,050	4,722,920
5200	Travel, Conference & In-Service Training	298,919	332,939	395,987
5300	Dues and Memberships	7,232	11,251	13,318
5400	Insurance	40,938	0	0
5500	Utilities and Housekeeping Service	13,174	15,170	16,236
5600	Contracts, Rentals, and Repairs	136,684	126,145	212,926
5700	Legal & Regulatory Expenses	2,850	2,850	3,000
5800	Other Services, Postage, Advertising	499,287	571,241	708,397
5900	Repro Services	14,801	15,715	20,631
Total Contracts Services and Operating Expenses		3,116,406	4,764,361	6,093,415
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	207	0	0
6200	Buildings	0	0	0
6300	Library Books	9,846	49,920	50,000
6400	Equipment	985,204	1,501,320	2,121,262
Total Capital Outlay		995,257	1,551,240	2,171,262
<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	123,153	160,535	190,697
Total Other Outgo		323,153	360,535	390,697
TOTAL EXPENDITURES / APPROPRIATIONS		18,355,392	22,445,632	26,709,446
NET ENDING BALANCE / RESERVES		2,870,077	3,328,308	3,328,308
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		21,225,469	25,773,940	30,037,754

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
COMPTON CENTER RELATED EXPENSES FUND - FUND 14

Account Number	Description	2013-14 Actual	2014-15 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		169,631	0	44,004
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,107,182	1,134,123	1,145,691
Total Local Revenue		<u>1,107,182</u>	<u>1,134,123</u>	<u>1,145,691</u>
TOTAL REVENUE - ALL SOURCES		<u>1,107,182</u>	<u>1,134,123</u>	<u>1,145,691</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,276,813</u>	<u>1,134,123</u>	<u>1,189,695</u>
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	253,809	259,828	285,152
1400	Other Schedule, Non-Teaching	18,056	11,748	45,000
2100	Classified - Full Time	245,537	256,692	268,536
2300	Student Help, Hourly and Overtime	19,198	41,492	47,500
3000	Benefits	131,894	143,205	132,000
Total Salaries and Benefits		<u>668,494</u>	<u>712,965</u>	<u>778,188</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	11,975	5,390	0
5200	Travel, Conference and In-Service Training	907	860	1,000
5500	Utilities and Housekeeping Services	0	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	167,000	121,693	160,507
Total Contract Services and Operating Expenses		<u>179,882</u>	<u>127,943</u>	<u>161,507</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	428,437	249,211	250,000
7630	Payments to Students	0	0	0
Total Other Outgo		<u>428,437</u>	<u>249,211</u>	<u>250,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,276,813</u>	<u>1,090,119</u>	<u>1,189,695</u> *
TOTAL ENDING BALANCE / RESERVES		<u>0</u>	<u>44,004</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,276,813</u>	<u>1,134,123</u>	<u>1,189,695</u>

* See page 75 for list of Compton Center Related allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
SPECIAL PROGRAMS - COMPTON CENTER PARTNERSHIP FUND - FUND 15

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		412,255	0	604,322
REVENUE				
LOCAL REVENUE				
8980	Contribution from General Fund	3,321,545	3,373,694	3,402,370
Total Local Revenue		3,321,545	3,373,694	3,402,370
TOTAL REVENUE - ALL SOURCES		3,321,545	3,373,694	3,402,370
TOTAL BEGINNING BALANCE AND REVENUE		3,733,800	3,373,694	4,006,692
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-Teaching	0	0	0
1400	Other Schedule, Non-Teaching	138,166	34,076	0
2100	Classified - Full Time	119,456	6,339	0
2200	Instructional Aides	20,085	1,244	0
2300	Student Help, Hourly and Overtime	22,951	8,501	0
3000	Benefits	66,491	6,984	0
Total Salaries and Benefits		367,149	57,144	0
BOOKS, SUPPLIES AND MATERIALS				
4200	Other Books	0	0	0
4300	Instructional Supplies	473	0	0
4500	Non-Instructional Supplies	16,411	2,013	0
Total Books, Supplies and Materials		16,884	2,013	0
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	35,840	86,271	0
5200	Travel, Conference and In-Service Training	2,916	14,245	0
5300	Dues & Memberships	12,475	27,570	0
5600	Rents, Leases and Repairs	0	5,952	0
5800	Other Services and Expenses	221,561	70,868	0
5900	Special Programs and Services	12,662	0	3,906,692
Total Contract Services and Operating Expenses		285,454	204,906	3,906,692
CAPITAL OUTLAY				
6300	Library Books	50,280	49,904	0
6400	Equipment	335,586	55,405	100,000
Total Capital Outlay		385,866	105,309	100,000
OTHER OUTGO				
7300	Interfund Transfer	2,678,447	2,400,000	0
7600	Other Student Outgo	0	0	0
Total Other Outgo		2,678,447	2,400,000	0
TOTAL EXPENDITURES / APPROPRIATIONS		3,733,800	2,769,372	4,006,692 *
TOTAL ENDING BALANCE / RESERVES		0	604,322	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,733,800	3,373,694	4,006,692

* See page 76 for list of Special Programs allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-16 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	679,500 *	789,370 *	732,368 *
8150	PELL Grant Program	36,595,046 *	39,993,054 *	43,400,000 *
8150	Direct Loans	79,489 **	0 **	0 **
8150	STEM Achievement Award	130,000	102,000	154,000
8150	Nursing	<u>609,635</u>	<u>635,203</u>	<u>650,000</u>
Total Federal Income		38,093,670	41,519,627	44,936,368
<u>STATE INCOME</u>				
8620	EOP&S Grant	392,088	367,017	359,644
8620	EOP&S CARE Grant	62,682	61,204	60,906
8650	Cal Grants	<u>1,822,742</u>	<u>2,400,668</u>	<u>2,980,000</u>
Total State Income		<u>2,277,512</u>	<u>2,828,889</u>	<u>3,400,550</u>
TOTAL INCOME - ALL SOURCES		<u>40,371,182</u>	<u>44,348,516</u>	<u>48,336,918</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	679,500 *	789,370 *	732,368 *
7520	PELL Grant Program	36,595,046 *	39,993,054 *	43,400,000 *
7525	Direct Loans	79,489 **	0 **	0 **
2184	STEM Achievement Award	130,000	102,000	154,000
7530	Cal Grants	1,822,742	2,400,668	2,980,000
7540	Nursing	609,635	635,203	650,000
7550	EOP&S Grant	134,119	153,101	145,727
7550	EOP&S CARE Grant	62,682	61,204	60,906
7633	EOP&S Book Grants	<u>257,969</u>	<u>213,916</u>	<u>213,917</u>
Total Other Outgo		<u>40,371,182</u>	<u>44,348,516</u>	<u>48,336,918</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>40,371,182</u>	<u>44,348,516</u>	<u>48,336,918</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
2015-2016 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		462,670	594,071	756,993
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>462,670</u>	<u>594,071</u>	<u>756,993</u>
<u>LOCAL INCOME</u>				
8860	Interest	3,621	2,740	2,800
8890	Insurance Recoveries	104,380	0	0
8980	Contribution from General Fund	1,303,880	1,361,064	1,672,460
8987	Contribution from Other Funds	<u>102,579</u>	<u>245,515</u>	<u>100,000</u>
Total Local Income		1,514,460	1,609,319	1,775,260
TOTAL INCOME - ALL SOURCES		<u>1,514,460</u>	<u>1,609,319</u>	<u>1,775,260</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>1,977,130</u>	<u>2,203,390</u>	<u>2,532,253</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	58,764	63,528	63,038
3000	Staff Benefits	<u>20,415</u>	<u>21,805</u>	<u>21,433</u>
Total Classified Salaries/Benefits		79,179	85,333	84,471
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,303,880	1,361,064	1,672,460
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		1,303,880	1,361,064	1,672,460
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,383,059</u>	<u>1,446,397</u>	<u>1,756,931</u>
NET ENDING BALANCE / RESERVES		<u>594,071</u>	<u>756,993</u>	<u>775,322</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,977,130</u>	<u>2,203,390</u>	<u>2,532,253</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Revenue	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		5,408,552	6,015,029	7,274,619
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>5,408,552</u>	<u>6,015,029</u>	<u>7,274,619</u>
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	655,150	520,611	548,251
8651	Comm. College Construction-CEC Allied Health	0	150,000	0
9651	Comm. College Construction-CEC Instruc. Bldg #1	0	5,411	145,612
8651	Comm. College Construction-CEC Infrastructure I	269,719	0	0
8651	Comm. College Construction-CEC Infrastructure II	68,933	0	0
8652	Scheduled Maintenance Program	<u>224,469</u>	<u>1,219,346</u>	<u>1,200,000</u>
Total State Income		1,218,271	1,895,368	1,893,863
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	37,551	46,722	50,000
8885	Capital Outlay Fee - Non-Residents	699,934	923,580	1,044,000
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	0	97,770	17,434
8893	Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Local Income		737,485	1,068,072	1,111,434
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	249,469	25,000	25,000
8980	Interfund Transfer-Parking Funds Restricted	0	0	0
8987	Interfund Transfer-Other Funds	<u>200,000</u>	<u>249,211</u>	<u>250,000</u>
Total Incoming Transfers		449,469	274,211	275,000
TOTAL INCOME - ALL SOURCES		<u>2,405,225</u>	<u>3,237,651</u>	<u>3,280,297</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>7,813,777</u></u>	<u><u>9,252,680</u></u>	<u><u>10,554,916</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	129,090	137,718	139,188
2300	Student Help, Hourly and Overtime	0	26,206	0
3000	Benefits	<u>42,667</u>	<u>47,564</u>	<u>47,448</u>
Total Classified Salaries/Benefits		171,757	211,488	186,636
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	<u>22,040</u>	<u>8,617</u>	<u>2,324</u>
Total Books, Supplies, and Materials		22,040	8,617	2,324
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	570,268	500,008	496,950
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	0	0	47,202
5713	Legal	0	1,029	0
5860	Multi-Media Advertising	0	4,332	0
5890	Miscellaneous Services	<u>0</u>	<u>8,550</u>	<u>0</u>
Other Operating Expenses		570,268	513,919	544,152
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	510,999	187,206	2,614,597
6200	Buildings	419,929	1,053,313	2,017,081
6400	New Equipment	<u>103,755</u>	<u>3,518</u>	<u>154,495</u>
Total Capital Outlay		1,034,683	1,244,037	4,786,173
<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		1,798,748	1,978,061	5,519,285
NET ENDING BALANCE / RESERVES		<u>6,015,029</u>	<u>7,274,619</u>	<u>5,035,631</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>7,813,777</u></u>	<u><u>9,252,680</u></u>	<u><u>10,554,916</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2015-2016 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 REVENUE

Account Number	Description	2013-2014 Actual Revenue	2014-2015 Unaudited Revenue	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		191,769,271	142,168,258	102,908,535
ADJUSTMENT		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		191,769,271	142,168,258	102,908,535
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,039,260	869,945	875,000
8865	Bond Refinancing	0	0	0
8940	Proceeds from Bonds (Third Series)	0	0	80,000,000
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>270,000,000</u>
Total Local Income		1,039,260	869,945	350,875,000
TOTAL INCOME - ALL SOURCES		<u>1,039,260</u>	<u>869,945</u>	<u>350,875,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>192,808,531</u></u>	<u><u>143,038,203</u></u>	<u><u>453,783,535</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42
EXPENDITURES

Account Number	Description	2013-2014 Actual Expenditures	2014-2015 Unaudited Expenditures	2015-2016 Final Budget
EXPENDITURES / APPROPRIATIONS				
2300	Student Help, Hourly and Overtime	12,348	90,447	0
3000	Benefits	<u>1,130</u>	<u>11,844</u>	<u>0</u>
Total Salaries and Benefits		13,478	102,291	0
OTHER OPERATING EXPENSES				
4500	Non-Instructional Supplies	1,044	12,776	280,116
4600	Gasoline	0	0	40,070
5100	Consulting Services	3,255,802	2,503,076	65,520,523
5400	Insurance	0	6,422	975
5600	Repairs	4,184	2,096	53,792
5700	Legal & Regulatory Expense	530,942	1,377,775	100,345
5800	Other Services, Fees and Expenses	<u>13,749</u>	<u>13,651</u>	<u>356,823</u>
Other Operating Expenses		3,805,721	3,915,796	66,352,644
CAPITAL OUTLAY				
6100	Building/Site Improvement	22,817	(14,116)	88,231,509
6200	Buildings	45,002,703	31,137,703	220,287,313
6400	New Equipment	<u>1,795,554</u>	<u>4,987,994</u>	<u>77,660,238</u>
Total Capital Outlay		46,821,074	36,111,581	386,179,060
TOTAL EXPENDITURES / APPROPRIATIONS		50,640,273	40,129,668	452,531,704 *
NET ENDING BALANCE / RESERVES		<u>142,168,258</u>	<u>102,908,535</u>	<u>1,251,831</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>192,808,531</u></u>	<u><u>143,038,203</u></u>	<u><u>453,783,535</u></u>

	2002 Measure E	2012 Measure EE
* <u>Bond Fund Project Categories</u>		
Additional Classrooms and Modernization (ACM)	\$ 58,703,796	\$ 144,868,429
Campus Site Improvements (CSI)	31,049,544	0
Energy Efficiency Improvements (EEI)	0	0
Health and Safety Improvements (HIS)	4,383,562	205,131,571
Information Technology and Equipment (ITE)	8,394,802	0
Physical Education Facilities Improvements (PEFI)	<u>0</u>	<u>0</u>
	<u>\$ 102,531,704</u>	<u>\$ 350,000,000</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1		219,443	201,021	135,240
ADJUSTMENT		0	696,000	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>219,443</u>	<u>897,021</u>	<u>135,240</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	6,480	2,006	2,000
8893	Miscellaneous	730	44,942	0
8899	Contribution from General Fund	<u>900,000</u>	<u>1,000,000</u>	<u>1,100,000</u>
Total Local Income		<u>907,210</u>	<u>1,046,948</u>	<u>1,102,000</u>
TOTAL INCOME - ALL SOURCES		<u>907,210</u>	<u>1,046,948</u>	<u>1,102,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,126,653</u></u>	<u><u>1,943,969</u></u>	<u><u>1,237,240</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		0	0	0
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	<u>0</u>	<u>0</u>	<u>0</u>
Total Books, Supplies, and Materials		0	0	0
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	0	0	0
5200	Conferences	0	0	0
5400	Insurance	923,219	1,086,879	1,054,201
5700	Benefits Paid Claimants	<u>2,413</u>	<u>11,350</u>	<u>10,000</u>
Total Contract Services and Operating Expenses		<u>925,632</u>	<u>1,098,229</u>	<u>1,064,201</u>
	<u>CAPITAL OUTLAY</u>			
6400	Equipment	<u>0</u>	<u>14,500</u>	<u>0</u>
Total Capital Outlay		0	14,500	0
	<u>OTHER OUTGO</u>			
7300	Interfund Transfer	<u>0</u>	<u>696,000</u>	<u>0</u>
Total Other Outgo		0	696,000	0
TOTAL EXPENDITURES / APPROPRIATIONS		925,632	1,808,729	1,064,201
NET ENDING BALANCE / RESERVES		<u>201,021</u>	<u>135,240</u>	<u>173,039</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,126,653</u></u>	<u><u>1,943,969</u></u>	<u><u>1,237,240</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	380,920	373,996	335,956
	ADJUSTMENTS	0	0	0
	AJUSTED BEGINNING BALANCE JULY 1	<u>380,920</u>	<u>373,996</u>	<u>335,956</u>
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	4,432	4,534	4,500
8895	Contribution from Payroll Clearing	193,616	186,350	185,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
	Total Local Income	<u>1,098,048</u>	<u>1,090,884</u>	<u>1,089,500</u>
	TOTAL INCOME - ALL SOURCES	<u>1,098,048</u>	<u>1,090,884</u>	<u>1,089,500</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u>1,478,968</u>	<u>1,464,880</u>	<u>1,425,456</u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,104,972</u>	<u>1,128,924</u>	<u>1,134,000</u>
	Total Contract Services and Operating Expenses	<u>1,104,972</u>	<u>1,128,924</u>	<u>1,134,000</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	1,104,972	1,128,924	1,134,000
	NET ENDING BALANCE / RESERVES	<u>373,996</u>	<u>335,956</u>	<u>291,456</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>1,478,968</u>	<u>1,464,880</u>	<u>1,425,456</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
POST EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
	BEGINNING BALANCE JULY 1	16,483,771	20,389,441	22,639,946
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	998,786	586,821	550,000
8980	Contributions from General Fund	0	0	0
8987	Contribution from SCCC	0	0	0
8987	Contributions from Other Funds	1,006,884	0	0
8987	Contributions from Other Funds	1,900,000	2,400,000	0
	Total Local Income	<u>3,905,670</u>	<u>2,986,821</u>	<u>550,000</u>
	TOTAL INCOME - ALL SOURCES	<u>3,905,670</u>	<u>2,986,821</u>	<u>550,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>20,389,441</u></u>	<u><u>23,376,262</u></u>	<u><u>23,189,946</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
3900	Retiree Benefits	<u>0</u>	<u>736,316</u>	<u>741,570</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	0	736,316	741,570
	NET ENDING BALANCE / RESERVES	<u>20,389,441</u>	<u>22,639,946</u>	<u>22,448,376</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>20,389,441</u></u>	<u><u>23,376,262</u></u>	<u><u>23,189,946</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-2016 FINAL BUDGET
BOOKSTORE FUND - FUND 51

Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JUNE 1	462,590	492,358	579,408
<u>INCOME</u>			
Sales	6,261,721	6,093,562	5,900,000
Interest	0	0	0
Other	89,097	90,045	90,000
Total Local Income	<u>6,350,818</u>	<u>6,183,607</u>	<u>5,990,000</u>
TOTAL INCOME - ALL SOURCES	<u>6,350,818</u>	<u>6,183,607</u>	<u>5,990,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>6,813,408</u></u>	<u><u>6,675,965</u></u>	<u><u>6,569,408</u></u>
 <u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,450,000	4,250,562	4,100,000
Freight In	132,655	145,375	135,000
Freight Out	36,872	23,695	30,000
Total Cost of Purchases	<u>4,619,527</u>	<u>4,419,632</u>	<u>4,265,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	906,606	949,367	969,000
Fringe Benefits	335,320	340,129	340,000
Total Salaries & Benefits	<u>1,241,926</u>	<u>1,289,496</u>	<u>1,309,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	99,975	105,652	100,000
Other	169,333	144,788	150,000
Total Operating Expenses/Appropriations	<u>269,308</u>	<u>250,440</u>	<u>250,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	128,061	129,550	130,000
Security	0	0	0
Other	62,228	7,439	10,000
Total Non-Operating Expenses	<u>190,289</u>	<u>136,989</u>	<u>140,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	6,321,050	6,096,557	5,964,000
NET ENDING BALANCE / RESERVES	<u>492,358</u>	<u>579,408</u>	<u>605,408</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>6,813,408</u></u>	<u><u>6,675,965</u></u>	<u><u>6,569,408</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-16 FINAL BUDGET
ASSOCIATED STUDENTS FUND - FUND 71

Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1	125,322	131,025	141,267
ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	125,322	131,025	141,267
<u>INCOME</u>			
Interest Income	491	700	700
ASO Fund Raising Activity	182	874	1,000
Inter Club Council Fund Raising Activity	645	527	700
Six Flags Magic Mountain/Hurricane Harbor Fund Raising	16,420	13,895	15,000
Transfer from Auxiliary Services	<u>28,400</u>	<u>28,400</u>	<u>47,000</u>
TOTAL INCOME	46,138	44,396	64,400
TOTAL BEGINNING BALANCE AND INCOME	<u>171,460</u>	<u>175,421</u>	<u>205,667</u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	6,307	6,620	11,700
Total ASO Administration and Business	17,655	14,536	21,900
Total Academic Affairs	0	0	400
Total Student & Community Advancement	2,960	2,409	11,080
Total Inter-Club Council	<u>13,513</u>	<u>10,589</u>	<u>19,320</u>
TOTAL EXPENDITURES AND TRANSFERS	40,435	34,154	64,400
NET ENDING BALANCE / RESERVES	<u>131,025</u>	<u>141,267</u>	<u>141,267</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u>171,460</u>	<u>175,421</u>	<u>205,667</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2015-16 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79

Description	2013-2014 Actual	2014-2015 Unaudited Actual	2015-2016 Final Budget
BEGINNING BALANCE JULY 1	351,695	401,559	516,281
ADJUSTMENT	0	-409	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>351,695</u>	<u>401,150</u>	<u>516,281</u>
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	26,038	155,694	312,000
Athletics	10,788	12,482	12,000
Union Advertising Sales	14,856	20,240	16,000
Fine Arts Income	67,191	69,906	66,400
Bookstore	100,000	100,000	0
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	114,939	57,500	0
Interest Income	1,428	1,460	1,400
Discount Entertainment Tickets Fund Raising	<u>110,265</u>	<u>99,436</u>	<u>103,300</u>
TOTAL AUXILIARY SERVICES INCOME	<u>470,505</u>	<u>541,718</u>	<u>536,100</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>822,200</u></u>	<u><u>942,868</u></u>	<u><u>1,052,381</u></u>
<u>EXPENDITURES</u>			
Men's Athletics	58,971	62,624	60,450
Women's Athletics	32,336	32,262	34,814
Men's/Women's Athletics-Pep Band Rallies	1,590	1,747	1843
Insurance/Tournaments/Publicity	9,608	10,058	9,533
Athletic Transportation/Facilities/Laundry	2,081	2,204	1,785
Stadium and Gym/Training Room	0	542	0
Union	45,437	51,142	49,885
Fine Arts	66,660	71,583	79,385
Entertainment Tickets	106,638	96,173	100,000
Other Programs	68,920	69,852	79,339
Associated Students Transfer	<u>28,400</u>	<u>28,400</u>	<u>47,147</u>
TOTAL EXPENDITURES AND TRANSFERS	420,641	426,587	464,181
NET ENDING BALANCE / RESERVES	<u>401,559</u>	<u>516,281</u>	<u>588,200</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>822,200</u></u>	<u><u>942,868</u></u>	<u><u>1,052,381</u></u>

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APPENDIX

APPROPRIATIONS LIMITATION

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

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

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

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

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

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

- a. Increase Appropriations Limit by adding excess revenues to the State limit, pursuant to Government Code Section 7902.1. The Department of Finance must be notified within 45 days if this option is chosen.
- b. Return excess revenues in the following years in accordance with Government Code Section 7911.
- c. Declare an emergency to exceed the current limit to cover the excess revenues. If this option is taken, districts must make one-time reductions in one or more of the following 3 years' Appropriations Limit by the amount of the excess revenues.
- d. Appropriate or 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 2015-2016.

	<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
2015-16	\$140,273,370	\$ 94,387,564

ASSESSSED VALUE
Fiscal Year Ending June 30

<u>Fiscal Year</u>	<u>District's Assessed Value</u>
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
2014-15	88,730,638,166
2015-16	93,505,304,298

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
2014-15	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 2015-16 base funding rates are \$4675 for Credit FTES and \$2811 for Non-credit FTES. The 2015-16 COLA rate is determined by the State and for budget purposes is estimated to be 1.02%.

The District's base revenue for 2015-16 has been calculated by the state at the 2014-15 level. The State's Base Revenue for 2015-16 was computed based on 19,515 credit FTES and 24 non-credit FTES. The District has a goal of 19,543 funded FTES for 2015-16. More certain funding information will be available at the time of the First Principle Apportionment Report in late February 2016.

The 2015-16 base credit FTES revenue is computed by multiplying the District's estimated funded base FTES of 19,515 by the 2015-16 funding rate of \$4675.

The 2015-16 base non-credit revenue is computed by multiplying the District's estimated funded base non-credit FTES of 24 by the 2015-16 funding rate of \$2811.

Budget Development Process 2015-2020 Strategic Plan

The 2015-16 budget will reflect the goals identified in the El Camino College Comprehensive Master Plan.

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

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

Augmentations which may be funded include:

1. The remaining items should be prioritized using the following guidelines; an item must fulfill at least one of the 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.
2. Projects or activities that directly increase revenue or decrease expenditures for the District and that include areas researched and identified in program review.
3. Projects or activities that maintain current level of revenue produced for the District.
4. 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.

Planning and Budgeting Committee

The Planning and Budgeting Committee (PBC) serves as the steering committee for Campus-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.

PBC Responsibilities

Planning

- Review and discuss evaluation outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and annual plans.
- Review and discuss process for prioritizing 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 Strategic Plan 2015-2020

The 2015-16 budget will reflect the mission and strategic initiatives identified in the El Camino College Strategic Plan. These are:

College Mission Statement:

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

Strategic Initiatives:

A. Student Learning:

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

B. Student Success & Support

Strengthen quality educational and support services to promote and empower student learning, success, and self-advocacy.

C. Collaboration

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

D. Community Responsiveness

Develop and enhance partnerships with schools, colleges, universities, businesses, and community-based organizations to respond to the educational, workforce training, and economic development needs of the community.

E. Institutional Effectiveness

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

F. Modernization

Modernize infrastructure and technological resources to facilitate a positive learning and working environment.

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	0.50
Assistant to Superintendent	1.00					1.00
Administrative Assistant	1.00		1.00	1.00	1.00	4.00
Digital Media & Communications Coordinator			1.00			1.00
Digital Media & Design Specialist			1.00			1.00
Graphics Specialist			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
Project Specialist					1.00	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>11.00</u>	<u>2.00</u>	<u>2.50</u>	<u>24.50</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
Director/Executive Dir Ctr Arts				1.00		
Assistant Director						
Instructor-Classroom/Sabbatical		40.60	19.00	32.00	61.10	26.00
Instructor-Reassigned		0.40	0.20	2.29	3.90	1.20
Assistant to Vice President	1.00					
Administrative Assistant		1.00	2.00	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						3.00
Clerical Assistant	1.00	1.00			1.00	1.50
Computer Lab Specialist			1.00			
Cosmotology Assistant						2.00
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						2.00
Media Support Technician						
Production Specialist						
Program Coordinator-ESL					0.75	
Project Coordinator						
Project Specialist				1.00		
Promotion & Event Specialist				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						
Total FTE	7.00	45.00	25.20	52.29	70.75	44.53

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				5.00
Director		1.00	2.00	1.00		5.00
Assistant Director				1.00		1.00
Instructor-Classroom	33.50	42.90	34.00			289.10
Instructor-Reassigned	1.50	1.10	2.40		1.40	14.39
Assistant to Vice President						1.00
Administrative Assistant	1.00	1.00	2.00	1.00		11.00
Secretary						2.00
Academic Affairs Analyst						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			2.00
Attendant			5.00			8.00
Clerical Assistant	1.00		1.00			6.50
Computer Lab Specialist		1.00		1.00		3.00
Cosmotology Assistant						2.00
Costume Technician						1.00
Curriculum Advisor						1.00
Electronics Technician						1.00
Faculty Coordinator				1.00		1.00
Fitness Specialist			1.00			1.00
Instructional Assistant						1.00
Instructional Media Coordinator				1.00		1.00
Lab Specialist/Tech	8.50					9.50
Laundry Assistant			1.00			1.00
Librarian				7.00		7.00
Library Media Tech				12.00		12.00
Machine Tool Technician						2.00
Media Support Technician				1.00		1.00
Production Specialist				1.00		1.00
Program Coordinator-ESL						0.75
Project Coordinator				1.00		1.00
Project Specialist						1.00
Promotion & Event Specialist						1.00
Senior Clerical Assistant		1.00	1.00			6.00
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						0.00
Total FTE	46.50	50.00	53.40	28.00	1.40	424.07

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
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							7.40	7.40
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						3.00
Computer Lab Specialist			3.00					3.00
Computer Sys Support Tech			5.00					5.00
Custodial Supervisor						1.00		1.00
Custodian						43.00		43.00
Delivery Driver								0.00
Dispatch Clerk/Lead Dispatch Clerk							3.40	3.40
Electrician						2.00		2.00
Employee Relations Specialist					1.00			1.00
Facilities Building Automation System Tech						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						8.00		8.00
Groundskeeper-Gardener II						2.00		2.00
Head Custodian Oper Super						1.00		1.00
Sub-Total FTE	2.00	23.60	12.00	7.50	4.00	69.00	21.90	140.00

**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
Heating & A/C Mech						4.00		4.00
Help Desk Consultant			2.00					2.00
Human Resources Analyst					1.00			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						0.50		0.50
Safety & Health Tech				1.00				1.00
Senior Clerical Assistant	1.00					1.00	0.50	2.50
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						6.00		6.00
User Support Technician			5.00					5.00
Welder						1.00		1.00
Total FTE	4.00	23.60	32.00	10.50	16.00	100.50	23.80	210.40

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
Assistant Director		1.00			
Assistant to Vice President	1.00				
Administrative Assistant		1.00	1.00	1.00	
Secretary			2.00		
Accounting Technician					
Admissions/Records Supervisor		1.00			
Assessment/Testing Ctr Assist					
Assistant Adm/Records Clerk		1.00			
Clerical Assistant		4.00	1.00		
Counselor		1.00	20.80		
Evaluation Specialist		4.00			
Faculty Coordinator			1.00		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist					
Research Analyst					2.00
Senior Clerical Assistant		2.00			
Special Services Professional					
Student Services Advisor			4.00		
Student Services Specialist		5.00			
Student Services Technician		4.00	1.00		
Testing Office Supervisor					
 Total FTE	<hr/> 2.00	<hr/> 26.00	<hr/> 31.80	<hr/> 2.00	<hr/> 3.00

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Student Support 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	2.00	1.00	1.00	6.00
Assistant Director	0.25	1.00		2.25
Assistant to Vice President				1.00
Administrative Assistant	1.00	1.00	1.00	6.00
Secretary				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	0.50			5.50
Counselor				21.80
Evaluation Specialist				4.00
Faculty Coordinator				1.00
Financial Aid Advisor		6.00		6.00
Financial Aid Assistant		6.00		6.00
Operations Officer				1.00
Project Specialist				0.00
Research Analyst				2.00
Senior Clerical Assistant				2.00
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	6.00
Testing Office Supervisor	1.00			1.00
 Total FTE	<u>8.75</u>	<u>16.00</u>	<u>5.00</u>	<u>94.55</u>

OTHER FUNDS

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

	CACT	Career Pathways	Grants	Special Resource Center	EOP&S	Health Services	Success & Support Services	Financial Aid	Parking Services
Director	1.00	1.00	1.00	0.78			1.00		
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								1.00	
Financial aid User Support Technician								1.00	
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		0.42		
Project Specialist			0.11	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 Specialist							1.00	1.00	
Student Services Tech				1.00	1.00				
Support Services Super.				1.00					
Training Curriculum Specialist									

TOTAL 2.00 1.50 1.11 12.91 8.35 5.00 7.92 6.00 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							
Coordinator - 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							
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				
Stockroom Lead							
Student Svcs Advisor				1.00			
Student Svcs Tech	1.00				1.00		
Supervisor						1.00	
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 2015-16 through 2019-20

Background: As required by the Community College Construction Act of 1980, the El Camino Community College District is submitting its 2016-2020 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2015-16	Stadium and Track Replacement	\$43,655,452
	Lot F Seismic Upgrade (C)	\$26,600,000
	Administration Building (P)	\$900,000
	Physical Education Complex Phase 3 (P)	\$1,700,000
	Student Activities Center (P)	\$1,200,000
2016-17	Administration Building (W) (C)	\$10,800,000
	Physical Education Complex Phase 3 (W) (C)	\$20,400,000
	Student Activities Center (W) (C)	\$14,400,000
2017-18	Student Services Center Replacement (E)	\$37,359,000
	Lot C Parking Structure (C)	\$33,250,000
	Men’s Gym Replacement (P)	\$34,986,000
2018-19	Music Building Replacement (P) (W)	\$2,700,000
	Art Building Replacement (P) (W)	\$3,598,000
2019-20	Music Building Replacement (C) (E)	\$32,890,000
	Art Building Replacement (C) (E)	\$37,382,000

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

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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	18,389	J. Cohen
Advanced Manufacturing (S)	6436	118,656	J. Anaya
Adv. Mfg. & Engin. Technology Linked Learning Consortium (S)	6482	2,214,528	J. Anaya
Assessment, Remediation & Retention for AS Degree Nursing (S)	2217	171,000	W. Morris
Basic Skills Reappropriations (S)	1804	189,358	T. Lew
Board Financial Assistance Program Admin. Allowance (S)	7628	793,229	M. Guess
CalWORKs (S)	6406	506,073	W. Garcia
Capital Infusion - Go Biz (S)	6434	59,347	S. Van Buren
Career Advancement Academy (S)	6499	667,245	N. Castro
Career Technical Education II (S)	6477/79/83	50,000	D. Gonzales
Career Technical Equipment (S)	6412	87,841	V. Rapp
Child Development Training Consortium (L)	4210	20,000	S. Baxter
CMTA (F)	6498	394,757	D. Gonzales
Community Advancement/Economic Development (L)	64xx/71xx	1,200,000	J. Anaya
Community Education Classes (L)	6401/6402	800,000	B. Sedor
CTE (F)	6487	292,057	V. Rapp
CTEA - Career & Technical Education - Administration (F)	1102	832,383	V. Rapp
CTEA - Career & Technical Education - Title II - Tech Prep (F)	6484	45,119	N. Castro
CTEA - Rancho Santiago (F)	6485	354,648	V. Rapp
CVUHSD - Digital Media Arts Career Pathway (S)	1780	32,022	C. Fitzsimons
Deputy Sector Navigator (S)	6472	52,068	D. Gonzales
Disabled Students Program & Services (DSPS) (S)	3101	1,472,442	K. Holmes
Donations (L)	8000	271,809	Various
DPSS - Department of Public Social Services (F)	6408	140,777	W. Garcia
Equipment Servicing Fees (L)	1942	21,957	S. Rodriguez
Extended Opportunity Program & Services - CARE (S)	4750	79,742	W. Garcia
Extended Opportunity Program & Services (S)	4700	880,473	W. Garcia
Faculty & Staff Diversity (S)	5010/5011	29,648	J. Ishikawa
Federal Contract Education (F)	64xx/71xx	125,000	J. Anaya
Federal Work Study (F)	7621	742,256	M. Guess
Foster Care Education Program (S)	6486	100,652	A. Estwick
Foundation (L)	Various	5,000	Various
Health Services Fees (L)	6900	800,000	R. Natividad
Historically Black Colleges and Universities (S)	6227	73,000	D. Patel
In- Region Investments (S)	6468	96,841	D. Gonzales

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Instructional Equipment/Library Materials/Technology (L)	3800	1,156,353	J. Shankweiler
International Students (L)	6150	8,866	B. Mulrooney
LAUSD (L)	6421	25,000	N. Castro
LBCCD - Goldman Sachs (L)	6424	2,274	S. Van Buren
Los Angeles Universal Preschool (S)	1540	111,690	J. Young
Live Scan (L)	8089	17,886	M. Trevis
Lottery Revenue - Restricted (S)	8680	761,085	J. Shankweiler
Medi-Cal Administrative Activity (F)	6204	14,357	W. Garcia
Mentor Protégé (F)	7103	37,596	D. Gonzales
MESA - Mathematics, Engineering, Science Achievement Prog. (S)	2180/2181	70,679	A. Hernandez
MESA Program (F) - UCLA CEED (F)	2183	29,100	A. Hernandez
Model Approaches for Partnerships in Parenting (S)	6490	26,706	S. Rodriguez
Parking Services - Transfer From General Fund Unrestricted (L)	8080	330,000	M. Trevis
Parking Services (L)	8080	927,200	M. Trevis
Referee and Lane Technician Training (L)	1950	26,621	S. Rodriguez
Retail Hospitality (S)	6448	507,189	P. Sutton
RITP - Regional Interpreters Training Program (L)	3632	19,590	K. Holmes
Rio Hondo SB 1070 (L)	6420	100,000	N. Castro
SBDC - Small Business Development Center - Program Income (L)	6431	23,081	S. Van Buren
SBDC - California Manufacturing Technology Center (F)	6427	287,372	S. Van Buren
Special Resource Center (L)	3630/3631	42,222	K. Holmes
Staff Development Restricted (S)	8551	1,665	L. Mednick
STEM - Improving Student Success Transfer (F)	6057	47,660	A. Hernandez
STEM - Science, Technology, Engineering, Math Education (F)	6521/6522	1,626,791	J. Shankweiler
Student Equity (S)	1006	1,870,494	I. Reyes
Student Success & Support Programs (S)	6250	4,234,711	D. Patel
TANF - Temporary Assistance for Needy Families (F)	6405	117,048	D. Reid
Teacher Pipeline (S)	1214	107,799	N. Castro
Terminal Island (F)	6469	95,000	P. Sutton
Title V - Improving Graduation & Completion Rates (F)	6520	140,667	W. Garcia
Transportation Safety Administration - TSA (F)	7111	103,600	S. Rodriguez
TTIP (S)	8354	10,366	W. Warren
TRIO (ADAPT-TRIO Dissemination) (F)	3180	32,431	K. Holmes
Veterans Education Outreach (F)	6105	11,485	W. Mulrooney
Western Region Interpreter Education Center (F)	3138/3139	44,045	K. Holmes
WpLRC - Workplace Learning Resource Center (S)	6457	2,500	P. Sutton

TOTAL APPROPRIATIONS

\$ 26,709,446

(F) Federal (S) State (L) Local

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Achievement Scholarship - Engineering, Math & Science (2184)		18,389
CMTA (6498)		394,757
Career & Technical Education Act (CTEA) - Administration (1102)	832,383	
CTEA - Rancho Santiago (6485)	354,648	
CTEA - Title II - Tech Prep (6484)	45,119	1,232,150
CTE (6487)		292,057
Department of Public & Social Services - DPSS (6408)		140,777
Federal Contract Education (64xx)		125,000
Federal Work Study (7621)		742,256
Medi-Cal Administrative Activity (6204)		14,357
Mentor Protégé (7103)		37,596
MESA - UCLA CEED (2183)		29,100
Small Business Development Center - Cal. Manuf. Trade Center (6427)		287,372
STEM Transfer HIS - (6521,6522)		1,626,791
STEM - Improving Student Success Transfer (6057)		47,660
Temporary Assistance for Needy Families - TANF (6405)		117,048
Terminal Island (6469)		95,000
Title V - Improving Graduation and Completion Rates (6520)		140,667
Transportation Safety Administration - TSA (7111)		103,600
TRIO (ADAPT-TRIO Dissemination) (3180)		32,431
Veterans Education Outreach (6105)		11,485
Western Region Interpreter Education Center (3138, 3139)		44,045
Workplace Learning Resource Center (6457)		2,500
TOTAL - FEDERALLY FUNDED PROGRAMS		5,535,038

STATE INCOME

Adv. Mfg. & Engineering Technology Linked Learning Consortium (6482)		2,214,528
Advanced Manufacturing (6436)		118,656
Assessment, Remediation & Retention for AS Degree Nursing (RN) (2217)		171,000
Basic Skills Reappropriation (1804)		189,358
Board Financial Assistance Program Admin. Allowance (7628)		793,229
CalWORKs (6406)		506,073
Capital Infusion - Go Biz (6434)		59,347
Career Advancement Academy CTE - CAA (6499)		667,245
Career Technical Education II (6477, 6479, 6483)		50,000
Career Technical Equipment (6412)		87,841
CVUHSD - Digital Media Arts Career Pathway (1780)		32,022
Deputy Sector Navigator (6472)		52,068
Disabled Students Program (3101)		1,472,442
Extended Opportunity Program & Services (4700)		880,473
Extended Opportunity Program & Services - CARE (4750)		79,742
Faculty & Staff Diversity (5010, 5011)		29,648
Foster Care Education (6486)		100,652

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

Historically Black Colleges and Universities (6227)	73,000
In- Region Investments (6468)	96,841
Instructional Equipment/Library Materials (3800)	1,156,353
Los Angeles Universal Preschool (1540)	111,690
Lottery Revenue - Restricted	761,085
Student Success & Support Programs (6250)	4,234,711
Math, Engineering & Science Academy - MESA Program (2180, 2181)	70,679
Model Approaches for Partnerships in Parenting (6490)	26,706
Retail Hospitality (6448)	507,189
Staff Development (8551)	1,665
Student Equity (1006)	1,870,494
Teacher Pipeline (1214)	107,799
TTIP (2616) (8354)	10,366
TOTAL - STATE FUNDED PROGRAMS	16,532,902

LOCAL INCOME

Child Development Training Consortium (4210)	20,000
Community Advancement/Economic Development (64XX)	1,200,000
Community Education Classes (6401, 6402)	800,000
Donations (Various)	271,809
Fire Technology Equipment Servicing Fees (1942)	21,957
Foundation (Various)	5,000
Health Services Fees (6900)	800,000
International Students (6150)	8,866
LAUSD (6421)	25,000
LBCCD - Goldman Sachs (6424)	2,274
Live Scan (8089)	17,886
Parking Services Fees (8080)	927,200
Referee and Lane Technician Training (1950)	26,621
Special Resource Center (3631)	42,222
Regional Interpreters Training Program (RITP) (3632)	19,590
Rio Hondo SB 1070 (6420)	100,000
SBDC Program Income (6431-33)	23,081
TOTAL - LOCALLY FUNDED PROGRAMS	4,311,506

SUB-TOTAL

26,379,446

INCOMING TRANSFERS

General Fund Unrestricted (11) - Parking Citations	330,000
TOTAL INCOMING TRANSFERS	330,000

GRAND TOTAL - CATEGORICAL PROGRAMS

\$ 26,709,446

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 1989-90 through 2014-2015.

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	50.78
2014-15	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%
2015-16	1.02%

* 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
2014-15	24,263	22,667	23,465

FACILITIES MASTER PLAN FUNDING

<u>Source - To Capital Outlay Fund (41)</u>	Total Income Budget	Income Received @ 6/30/15	Uncollected Income @ 7/1/15
State Capital Construction Program	\$ 33,900,000	\$ 13,850,095	\$ 20,049,905
State Scheduled Maintenance Program	15,600,000	4,904,529	10,695,471
State Hazardous Materials Abatement Program	2,200,000	637,417	1,562,583
State-Prop 39 Funds	1,175,761	1,175,761	-
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	4,371,035	4,728,965
<u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	394,113,382	403,082
Interest	0	28,374,411	(28,374,411)
Total	<u>\$ 461,192,225</u>	<u>\$ 449,169,914</u>	<u>\$ 12,022,311</u>

FACILITIES MASTER PLAN
CURRENT PROJECTS TIMELINE

1. 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

2. Lot F
 - Design - 07/03/12 – 07/31/13
 - DSA - 08/01/13 – 10/22/14
 - Bid - 05/12/15 – 08/19/15
 - Construction - 09/14/15 – 05/30/17

3. Student Service Center
 - Design - 10/07/13 – 02/27/14
 - DSA - 04/13/15 – 11/13/15
 - Bid - 11/16/15 – 02/12/16
 - Construction - 02/15/16 – 08/15/17

4. Lot C Parking Structure
 - Design - 02/03/14 – 10/31/14
 - DSA - 02/02/15 – 08/31/15
 - Bid - 10/01/15 – 12/30/15
 - Construction - 01/04/16 – 06/30/17

5. Gymnasium
 - Design - 02/19/14 – 12/31/14
 - DSA - 01/16/15 – 10/30/15
 - Bid - 00/02/15 – 01/04/16
 - Construction - 02/01/16 – 08/04/17

6. Administration Building Replacement
Schedule To Be Determined

FEES - ENROLLMENT
1984-85 THROUGH 2015-16

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
2012-16	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER
1993-94 THROUGH 2015-16

<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 2013-16	19.00	

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2015-16	.50	0

<u>STUDENT PHOTO IDENTIFICATION CARD</u>		
1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2015-2016 (mandatory)	0	0

<u>ASSOCIATED STUDENTS SUPPORT STICKER</u>		
2000-01 thru 2015-16 (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 2015-16	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	F-1 Visa Student
1998-99	121.00	125.00	<u>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
2015-16	242.00	242.00	803.00

AUDITING

1993-94 thru 2015-16	15.00/unit
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FULL-TIME FACULTY OBLIGATION

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California Code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the 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>	Statewide Average of Faculty <u>Replacement</u> **
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	333.00	61.37%	\$73,057
2015	341.57	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 1987-88 THROUGH 2014-15

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>
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	34,486	20,801,725	105,847,526	(108,751,957)	17,897,294
2014-15	17,897,294	0	17,897,294	111,861,642	(112,048,285)	17,710,651

INSURANCE

		<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	367,501	360,759	349,082	398,773
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	49,376	46,347	56,987	19,215
General Property, incl Excess Property	\$250 mil; MRL \$25,000	156,202	174,480	174,854	171,256
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	95,803	92,163	117,632	145,496
Crime/Fidelity Bond	\$5 mil; deductible \$500	4,106	3,564	3,825	3,882
Tripster Accident	\$ 5,000 med; \$10,000 accidental	310	310	310	340
Business Travel	\$100,000/ea; \$800,000 aggregate	1,405	1,455	1,455	1,517
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	1,412,622	1,303,880	1,361,064	1,672,460
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	18,872	21,280	21,905	21,349
Electronic Data Equip.	\$15,979 mil; \$250 deductible	43,024	43,024	43,024	43,414
AV Equipment/Musical Instruments/Art/Art Loan	\$1,581,525 TIV; deductible \$1,000; Exhibition coverage - \$1,400,000	28,473	28,473	28,473	28,473
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	1,002	1,040	1,084	2,319
<u>STUDENT INSURANCE</u>					
Student/Intercollegiate Athle	\$25,000/\$50,000 deductible \$100	147,576	147,113	148,094	143,626
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	13,056	13,709	14,530	14,530
Catastrophic (Student only)	\$1 million; deductible \$50,000	2,433	2,554	2,710	2,710
International F-1 Visa	Mandatory; student-paid premium	0	0	0	
TOTAL		<u>\$2,341,761</u>	<u>\$2,240,151</u>	<u>\$2,325,029</u>	<u>\$2,669,360</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	500,000
	General Fund-Unrestricted (14) Compton Center Related	1,145,691
	General Fund-Unrestricted (15) Special Programs	3,402,370
	Dental Fund (63)	900,000
	Workers' Compensation Fund (61)	100,000
	Property & Liability Fund (62)	100,000
	Auxiliary Services Fund (79)	25,000
		<u>\$ 6,503,061</u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 1,672,460
	Property & Liability Self-Insurance Fund (62)	1,000,000
	Total Contributions to Other Funds	<u>\$ 2,672,460</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>\$ 47,000</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - 2015-16
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 839,023
Total Income	<u>\$ 839,023</u>

2015-16
Budget

Library Materials / Instructional Equipment
 Instructional Services (3807)

TBD

Instructional Equipment

Behavioral & Social Sciences (3801)	TBD
Business (3802)	TBD
Fine Arts (3803)	TBD
Health Sciences & Athletics (3804)	TBD
Humanities (3805)	TBD
Industry & Technology (3806)	TBD
Mathematical Sciences (3808)	TBD
Natural Sciences (3809)	TBD
	<hr/>
Total Instructional Equipment	TBD
Budget to be allocated	\$ 839,023
Total Budget (3800)	<u>\$ 839,023</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - 2014-15
 GENERAL FUND - RESTRICTED

<u>Income</u>		
	State Funds	\$ 1,219,345
	District Match Funds (not required for 2014-15)	0
	Adjustment to prior year balance	<u>\$ 8,753</u>
	Total Income	<u><u>\$ 1,228,098</u></u>

	<u>2014-15 Budget</u>	<u>2014-15 Expenditures</u>	<u>2015-16 Budget</u>
<u>Library Materials / Instructional Equipment</u>			
Instructional Services (3807)	\$ 105,600	\$ 104,631	\$ 969
 <u>Instructional Equipment</u>			
Behavioral & Social Sciences (3801)	\$ 9,000	\$ 6,779.80	\$ 2,220
Business (3802)	\$ 8,400	\$ 1,516	\$ 6,884
Fine Arts (3803)	\$ 202,803	\$ 177,901	\$ 24,902
Health Sciences & Athletics (3804)	\$ 109,423	\$ 24,132	\$ 85,291
Humanities (3805)	\$ 8,915	\$ -	\$ 8,915
Industry & Technology (3806)	\$ 242,588	\$ 231,797	\$ 10,791
Mathematical Sciences (3808)	\$ 15,500	\$ 15,339	\$ 161
Natural Sciences (3809)	<u>\$ 433,174</u>	<u>\$ 348,673</u>	<u>\$ 84,501</u>
Total Instructional Equipment	\$ 1,029,803	\$ 806,139	\$ 223,664
Budget to be allocated	\$ 92,695		\$ 92,695
Total Budget (3800)	<u><u>\$ 1,228,098</u></u>		<u><u>\$ 317,328</u></u>
Total Expenditures		<u><u>\$ 910,770</u></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	 <u><u>\$ 299,287</u></u>

	<u>2013-14 Budget</u>	<u>2013-14 Expenditures</u>	<u>2014-15 Expenditures</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)	\$ 99,816 *	\$ -	\$ 99,816
Industry & Technology (3806)	\$ 717	\$ 633	\$ 84.00
Mathematical Sciences (3808)	\$ 9,000	\$ 8,905	\$ 95
Natural Sciences (3809)	<u>\$ 148,517 **</u>	<u>\$ 115,635</u>	<u>\$ 32,882</u>
Total Instructional Equipment	\$ 299,287	\$ 130,559	\$ 168,728
 Total Budget (3800)	 <u><u>\$ 299,287</u></u>		
Total Expenditures		<u><u>\$ 130,559</u></u>	<u><u>\$ 168,728</u></u>
 * new allocation	 99,816		
** additional allocation	10,896		

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.

	<u>Resident FTES</u>	<u>Non- Resident FTES</u>	<u>Total FTES</u>	<u>Lottery Income</u>	<u>Lottery Funds/ 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
2014-15	18,525	953	19,478	2,581,100	132.51

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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	\$ 60,370
American Association of Community Colleges	16,468
American Association of Paralegal Educators	550
American Association of University Women (AAUW)	175
American Association of Woodturners	150
American Bar Association	1,250
American College Dance Festival Association	350
American College of Sports Medicine	240
American Hotel and Lodging	525
American Society for Quality (ASQ)	146
American Student Association of Community Colleges	250
Associated Collegiate Press (ACP)	447
Association for Institutional Research (AIR)	840
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 College Bookstores (CACS)	633
California Association of Community College Registrars and Admissions Officers (CACCRAO)	350
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	12,000
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)	350
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	180
California Public Parking Association (CPPA)	135
California Reinvestment Coalition (CRC)	75
California Simulation Alliance (CSA)	350
Chamber of Commerce: Carson, El Segundo, Gardena Valley, Harbor Gateway, Hawthorne, Hermosa Beach, Inglewood, Lawndale, LAX Coastal, Lomita, Manhattan Beach, Redondo Beach, Torrance, San Pedro	3,389
Cisco (SmartNet)	10,800
College Art Association (CAA) (patron membership)	600
College Media Associates (CMA)	110
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	26,311
Community College League of California / Policies/Procedures	1,500
Community College Public Relations Organization (CCPRO)	200
Computerized CLETS Users Group (CCUG)	75
Connect2One	2,100

MEMBERSHIPS

Consortium of Southern California Colleges and Universities (CSCCU)	250
Continuing Education of the Bar	2,495
Council for Higher Education Accreditation	3,060
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)	140
Joint Review Committee on Education in Radiologic Technology (JRCERT)	1,890
Journalism Association of Community Colleges (JACC)	500
Landauer, Inc.	5,000
Learning Resources Network (LERN)	695
Los Angeles County School Trustee Association	100
MJSA Jewelry School	220
National Association for College Admission Counseling (NACAC)	285
National Association of College Bookstores	1,250
National Association of Foreign Student Advisors (NAFSA)	1,300
National Association of Social Workers	250
National Association of Student Financial Aid Administrators (NASFAA)	2,012
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)	500
National Emergency Number Association (NENA)	130
National League of Nursing (NLM)	1,750
National Strength and Conditioning Association	120
NetLab	2,500
Network for California Community College Foundations (NCCCCF)	750
Online News Association (ONA)	150
Oracle	500
Orange Empire Conference	200
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)	330
Research and Planning Group (RP Group)	350
Society for College and University Planners (SCUP)	385
Society of Hispanic Professional Engineers (SHPE)	65
South Bay Fire Chiefs Association	200
South Coast Conference	7,050
Southern California Football Association	1,800
Southern 30 HR Consortium	200
Specialty Coffee Association	285
State Bar of California	740
Student Press Law Center (SPLA)	120
Torrance Art Council	55
Two-Year College Chemistry Consortium	50
West Virginia University Research/National Alternative Fuels Training Consortium	2,500
Western Arts Alliance	450
Western Association of Student Financial Aid Administrators (WASFAA)	250
Western States Athletic Conference Membership	350
WestLaw	5,580
	<u>\$ 215,682</u>

INTEREST RATE
2002-2003 THROUGH 2014-15

Fiscal Year	Quarter	County Pool	School Rate *
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
2014-15	1st	0.71	0.73
	2nd	0.69	0.70
	3rd	0.66	0.65
	4th	0.62	0.63

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL/SPRING

DIVISION	<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>	<u>2014-15</u>
Behavioral & Social Sciences	2,157	2,281	2,099	2,046	2,097	2,191	2,466	2,348
Business Education	850	853	950	917	976	957	942	837
Fine Arts	2,110	2,358	2,351	2,153	2,084	2,022	2,005	1,989
Health Sciences & Athletics	1,866	2,045	2,052	1,936	1,907	1,854	1,882	1,709
Humanities	2,969	3,304	3,190	3,073	3,070	2,937	3,004	2,893
Industry & Technology	1,929 *	2,114 *	1,950 *	1,814 *	1,517 *	1,534 *	1,676 *	1,669 *
Learning Resources Center	669	794	671	611	553	465	519	706
Mathematical Sciences	2,239	2,503	2,421	2,368	2,331	2,240	2,447	2,628
Natural Sciences	1,897	2,034	1,967	1,876	1,865	1,921	2,044	2,111
Total	<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>	<u>16,890</u>

* Includes FTES from:

Paramedic Program	128	170	110	201	198	129	204	107
In-Service & Affiliate Trng Prog	184	245	220	222	28	157	23	17
Industrial Emerg Council	0	0	0	0	3	0	0	0
Total	<u>312</u>	<u>415</u>	<u>330</u>	<u>424</u>	<u>228</u>	<u>286</u>	<u>227</u>	<u>124</u>

SUMMER

DIVISION	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Behavioral & Social Sciences	260	299	325	226	252	217	240	297
Business Education	48	42	43	64	69	57	54	58
Fine Arts	175	286	282	181	165	144	164	152
Health Sciences & Athletics	175	206	230	157	134	149	156	142
Humanities	284	314	344	249	246	196	209	215
Industry & Technology	270	188	184	159	127	115	128	107
Instructional Services	152	251	260	139	144	120	146	148
Mathematical Sciences	326	380	412	298	257	212	306	281
Natural Sciences	237	234	277	184	181	174	210	237
Total	<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>	<u>1,637</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; at May 9, 2012 to be \$22,355,715; at October 1, 2013 to be \$22,214,690 and at May 1, 2015 to be \$20,598,897. 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.

		Deposit	Interest	Balance @ 6/30
<u>District Fund 69</u>				
2012-13	Opening Deposit	\$ 15,076,221 *	\$ -	\$ 15,076,221
2012-13	Addition	900,000	507,550	16,483,771
2013-14	Addition	2,906,884	998,786	20,389,441
2014-15	Addition	2,400,000	586,821	23,376,262
		\$ 21,283,105	\$2,093,157	\$ 23,376,262
	Total	June 30, 2015		<u>\$ 23,376,262</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	11.770%
7/1/15 - 6/30/16	11.847%

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%
7/1/15 - 6/30/16	10.73%

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1985-86 THROUGH 2014-15

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
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
2014-15	4,636.00	2,788.00

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
2015 - 2016 THROUGH 2019 - 2020**

2015-16

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

2016-17

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

2017-18

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

2018-19

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

2019-20

Replace West Perimeter Road	\$ 400,000	
Marsee Auditorium - Air Handler Replacement Phase III	<u>500,000</u>	
		900,000

GRAND TOTAL		<u>\$ 6,452,000</u>
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**2015-16
FINAL BUDGET
ASSUMPTIONS**

Final Budget Assumptions
Board of Trustees
September 8, 2015

UNRESTRICTED GENERAL FUND

The following significant assumptions are recognized in the 2015 -16 Final Budget.

Fund Balances

1. The June 30, 2015 ending balance is \$17.7 million for a 15.81% reserve.
2. The 2015-16 ending fund balance at June 30, 2016 is projected to be \$14.5 million for a 12.38 % reserve. The 2015-16 budget reflects \$3.2 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 2015-16 were formulated using:
 - a. The Budget assumes that State funding will be increased by 1.02 % COLA from the 2014-15 funding level.
 - b. It is anticipated there will be a 1% revenue shortfall for 2015-16.
 - c. The Foundation Base Revenue allocation and the Basic FTES (workload) Revenue is expected to increase by 4.65% or \$4.3 million.
 - d. The District's funded FTES for 2015-16 is 19,539. The District's FTES goal for 2015-16 is 19,543.
 - e. This formula provides for State calculated Total Available General Revenue of \$105,766,139 for fiscal year 2015-16.
2. Lottery funds are based on a funding rate of \$130 per FTES.
3. The projected revenue for 2015-16 includes the following unusual or one-time revenue amounts:
 - a. Additional Funding for Full-time Faculty Hiring: \$1,031,014.
 - b. Prior Year Mandated Cost claims pay down: \$10,605,655.
 - c. Mandated Cost Claims funding based on FTES rather than actual costs: \$536,564 (\$28 per FTES). This revenue source is expected to continue in future fiscal years.

Appropriations:

1. All salary increases have been built into the 2014-15 and 2015-16 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 \$4.5 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. \$3.4 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 \$6,503,061 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. \$1,145,691 apportionment - Compton Center related expenses (Fund 14)
 - b. \$3,402,370 apportionment - Special Programs/Services (Fund 15)
 - c. Dental Premium \$900,000 (Fund 63)
 - d. Parking Citation revenue \$330,000 (Fund 12)
 - e. Police Department \$500,000 (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 was able to fully fund its post-employment benefits liability during 2014-15. Future retiree benefit costs will be funded from the Post-Employment Benefits Irrevocable Trust Fund (Fund 69).

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 2015-16 fiscal year. The State has also increased the Physical Plant and Instructional Support allocations for 2015-16.

RESTATEMENT OF TENTATIVE BUDGET ASSUMPTIONS

The guiding assumptions for the 2015-16 tentative budget remain as the foundation of the permanent budget:

1. Projected State General Apportionment is based on full State Funding of 19,539 FTEs for fiscal year 2015-16.
2. COLA of 1.02% has been applied to State Revenues for 2015-16.
3. Full-time salary appropriations are based on current staffing plans which include eleven new faculty members and include the salary increases approved by the Board in July and August of 2014 for the 2015-16 fiscal year.
4. The difference between our budget and actual expenditures and revenue is estimated to be \$3 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 2015-16. 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 2015-16.

Projection of FTES Requirements

	Total FTES Goal	Total FTES Revised Actuals July 2015
2010-11		
	Goal	Actual
Summer 10	1,620	1,656
Fall 10 - Spring 11 (2% increase)	17,780	17,419
Summer 11	0	325
Total	<u>19,400</u>	<u>19,400</u>
2011-12		
	Goal	Actual
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		
	Goal	Actual
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		
	Goal	Actual
Summer 13	1,134	1,188
Fall 13- Spring 14 *	17,336	16,975
Summer 14	0	307
Total	<u>18,470</u>	<u>18,470</u>
2014-15		
	Goal	Projected
Summer 14	1,721	1,636
Fall 14- Spring 15 *	17,442	16,889
Summer 15	0	638
Total	<u>19,163</u>	<u>19,163</u>
2015-16		
	Goal	Projected
Summer 15	1,481	1,312
Fall 15- Spring 16 *	18,062	17,227
Summer 16	0	1,004
Total	<u>19,543</u>	<u>19,543</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 2015-16

1	ECC Faculty Participation in Contract Related Work	\$	20,000
2	ECC Admissions & Records Supervisor (50%)		41,073
3	Research Support Staff		12,500
4	Classified Overtime - related to the Compton Center		5,000
5	Mileage Reimbursement - ECC & Compton Center Faculty & Staff		1,000
6	ECC - Associate Dean of Academic Affairs		112,015
7	Clerical Support - Academic Affairs		30,000
8	Student Learning Outcomes (SLO) Coordination		25,000
9	Health and Welfare Benefits		132,000
10	Certificated Stipends		87,360
11	Classified Stipends		92,520
13	Contract Services - Compton Construction Projects		250,000
14	ECC Vice President - Compton Center		60,777
15	ECC Director - Community Relations - Compton Center		17,238
16	Accreditation Chairperson - Compton backfill		25,000
17	Special Services Professional - Information Technology		117,705
18	Compton Marketing Campaign		100,000
19	Other Services		60,507
TOTAL			\$ 1,189,695

SUMMARY OF ALLOCATIONS - Fund 15
Special Programs - Compton Center Partnership Fund
Fiscal Year 2015-16

I.	Student Retention Programs		\$ 485,000
	Disabled Students Programs & Services (DSP&S)	\$ 200,000	
	First Year Experience (FYE)	70,000	
	Honors Transfer Program	90,000	
	STEM / MESA	125,000	
II.	Enrollment Management /Marketing		125,000
III.	Campus Technology Plan		3,000,000
IV.	Emergency Equipment Replacement/Repair		100,000
VI.	Other Programs		296,692
	 TOTAL		 <u>\$ 4,006,692</u>

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

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

STUDENT 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

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Joyce Hopkins	Gary Turner
Miriam Ifill Grut	Catharina Uebele
Bryan Kawakami	Lechi Vo
Diane Keophan	Lisa Webb
Nanette Marshal	Marie Yatman

Planning and Budgeting Committee
Members

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Academic Senate	Lance Widman
	Emily Rader, Alternate
ASO	Open
	Open, Alternate
Campus Police	Dean Starkey
	Ericka Solarzano, Alternate
ECCE	David Brown
	Gary Turner, Alternate
ECCFT	Ken Key
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	Vacant, Alternate
Academic Affairs	Connie Fitzsimons
	Open, Alternate
Administrative Services	Cheryl Shenefield
	Michael Trevis, Alternate
Student & Community Advancement	Vacant
	William Garcia, Alternate

Support

President / Superintendent	Dr. Thomas M. Fallo
V.P. - Academic Affairs	Dr. Jean Shankweiler
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
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Asst. Director - Information Tech Services	Mr. William Warren

