

FINAL BUDGET

2017-2018

El Camino Community
College District

Office of the Superintendent/President
September 5, 2017

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2017-2018

Dr. Dena P. Maloney, Superintendent/President
Ms. Jane Miysashiro, Vice President-Human Resources
Ms. Jo Ann Higdon, Vice President-Administrative Services
Dr. Jeanie Nishime, Vice President-Student & Community Advancement
Dr. Jean Shankweiler, Vice President-Academic Affairs
Ms. Barbara Perez, Vice President-Compton Educational Center

DEANS, ASSOCIATE DEANS

Mr. Jose Anaya, Community Advancement
Ms. Debra Breckheimer, Humanities, Interim
Ms. Linda Clowers, Associate Dean, Academic Affairs
Mr. Walter Cox, Associate Dean, Fine Arts
Mr. Randal Davis, Associate Dean, Industry & technology
Ms. Elise Geraghty, Associate Dean, Humanities
Dr. Amy Grant, Natural Sciences
Mr. Cesar Jimenez, Associate Dean, Counseling & Student Success
Dr. Gloria Miranda, Behavioral & Social Sciences
Mr. Rory Natividad, Health Sciences & Athletics
Dr. Dipte Patel, Counseling & Student Success
Dr. Berkeley Price, Fine Arts
Dr. Virginia Rapp, Business
Ms. Idania Reyes, Student Support Services, Interim
Dr. Stephanie Rodriguez, Industry & Technology
Ms. Jacquelyn Sims, Mathematical Sciences
Ms. Linda Ternes, Associate Dean, Mathematical Sciences

DIRECTORS, ASSISTANT DIRECTORS

Ms. Michelle Arthur, Student Support Services
Mr. Babatunde Atane, Accounting
Ms. Roberta Becka, Grants Development and Management
Mr. Rocky Bonura, Purchasing & Business Services
Ms. Julie Bourlier, Bookstore
Lt. Ramund Box, Police, ECC Compton Educational Center
Mr. Robert Brobst, Assistant Director, Facilities Planning & Services
Mr. David Brown, Assistant Director, EOPS/CalWORKs/CARE
Mr. Thomas Brown, Facilities Planning & Services
Mr. Rick F. Christophersen, Executive Director, South Bay Center for the Arts
Mr. Eldon Davidson, Contract & Community Education
Mr. Robin Dreizler, Outreach & School Relations
Ms. Janice E. Ely, Business Manager, Fiscal Services
Ms. Ann Marie Garten, Public Relations and Marketing
Ms. Irene Graff, Institutional Research
Mr. Gary Greco, Special Resource Center
Ms. Melissa Guess, Financial Aid
Ms. Edith Gutierrez, EOPS/CalWORKs/CARE
Mr. Arturo Hernandez, MESA Program, Student Equity Plan, Interim
Ms. Jaynie Ishikawa, Staff & Student Diversity
Ms. Sheryl Kunisaki, Assistant Director, Learning Resources
Dr. Arthur Leible, Chief Technical Officer, Information Technology Services
Ms. Kristina Martinez, Assistant Director, Financial Aid
Ms. Tiffany Miller, Career Pathways
Dr. Wanda Morris, Nursing
Mr. William Mulrooney, Admissions and Records
Mr. Andrew Nasatir, Assistant Director, Bookstore
Ms. Esperanza Nieto, Assistant Director, Admissions & Records
Mr. Colin Preston, Athletic Director, Health Sciences & Athletics
Ms. Andrea Sala, Executive Director, El Camino College Foundation
Ms. Betty Sedor, Assistant Director, Community Education and Development
Ms. Claudia Striepe, Learning Resources, Interim
Mr. Phil Sutton, Workplace Learning Resource Center
Dr. Gregory Toya, Student Development
Chief Michael J. Trevis, Police
Ms. Starleen Van Buren, Small Business Development Center
Mr. William E. Warren, Assistant Director, Information Technology Services



EL CAMINO COMMUNITY COLLEGE DISTRICT

16007 Crenshaw Boulevard, Torrance, California 90506-0001

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

www.elcamino.edu

August 30, 2017

Members of the Board of Trustees
El Camino Community College District

The proposed 2017-18 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 19,642 FTES for 2017-18 as the District enters year 2 of a 3-year FTES Stabilization period. The District will add course sections throughout the year to attain enrollment management goals that will rebuild our FTES level. The State General Apportionment includes a \$2.9 million increase to the District's base apportionment revenue. There is a 1.56% COLA increase in the 2017-18 State budget. The 2017-18 projected ending balance is \$18.9 million. The Final Budget also includes reserves set aside for future liabilities, including substantial increases to STRS and PERS. 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 22, 2017. An overview of the Unrestricted General Fund budget as well as all other fund budgets was presented to the Planning and Budgeting Committee (PBC) on August 17 and August 23. The Budget Workshop, Public hearing and Board adoption of the Final Budget is scheduled for September 5, 2017.

Respectfully submitted,

Dena Maloney
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Mr. Kenneth A. Brown, President
Trustee Area One

Mr. John Vargas, Vice President
Trustee Area Two

Mrs. Mary E. Combs, Secretary
Trustee Area Four

Mr. William J. Beverly, Member
Trustee Area Three

Mr. Cliff Numark, Member
Trustee Area Five

Mr. Kongdy Lam
Student Member

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.

TABLE OF CONTENTS

Summary - All Funds Budgets	1
General Fund - Unrestricted	3
General Fund - Restricted	9
General Fund - Compton College Related	13
General Fund - Special Programs	14
STRS/PERS Future Liabilities Fund	15
Student Financial Aid Fund	16
Capital Outlay Projects Fund	17
General Obligation Bond Fund	19
Workers' Compensation Fund	21
Property and Liability Self-Insurance Fund	22
Dental Self-Insurance Fund	23
Post-Employment Benefits Irrevocable Trust Fund	24
Bookstore Fund	25
Associated Students Fund	26
Auxiliary Services Fund	27
Appendix	
Appropriations Limitation	28
Assessed Value	30
Basic Revenue	31
Budget Development Criteria	32
Budget Goals and Strategic Initiatives	34
Budgeted Positions	35
Capital Construction Plan	44
Categorical Programs Fund 12 - Appropriations	45
Categorical Programs Fund 12 - Funding Source	47
Compliance with 50% Law	49
Cost-of-Living Adjustment (COLA)	50
Enrollment	51
Facilities Master Plan Funding	52
Facilities Master Plan Current Projects Timeline	53
Fees - Enrollment	54
Fees - Other	55
Full-Time Faculty Obligation	56
General Fund-Unrestricted - Analysis of Revenue and Expenditures	57
Insurance	58
Interfund Transfers	59
Library Materials/Instructional Equipment/Technology	60
Lottery	61
Memberships	62
Rate of Interest	66
Resident FTES by Division	67
Retiree Post-Employment Benefits Irrevocable Trust Fund	68
Retirement Contribution Rate	69
Revenue Limit per Funded ADA/FTES	70
Final Budget Assumptions – General Fund Unrestricted 2017-18	71
Glossary	77

FINAL
SUMMARY
2017-

FUND	General Unrestricted (11)	General Restricted (12)	Compton College Related Activities (14)	Special Programs Compton College Partnership (15)	STRS/PERS Future Liabilities (16)	Student Financial Aid (74)
Beginning Balance	36,522,862	3,170,421	263,352	1,654,898	0	0
<u>Revenue</u>						
Federal	105,000	3,097,216	0	0	0	45,834,767
State	76,927,578	25,330,332	0	0	0	4,285,000
Local	47,376,894	3,894,113	0	0	149,552	0
Interfund Transfers	0	850,000	1,163,564	3,649,851	14,955,242	0
Total Revenue	<u>124,409,472</u>	<u>33,171,661</u>	<u>1,163,564</u>	<u>3,649,851</u>	<u>15,104,794</u>	<u>50,119,767</u>
Total Available	<u>160,932,334</u>	<u>36,342,082</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>15,104,794</u>	<u>50,119,767</u>
<u>Appropriations</u>						
Academic Salaries	54,503,914	3,923,696	460,854	37,000	0	0
Classified Salaries	28,737,471	10,426,759	147,958	121,000	0	0
Staff Benefits	25,166,293	3,769,403	169,907	52,000	0	0
Supplies/Books	1,946,550	1,878,744	0	0	0	0
Other Operating Expenses	12,076,956	9,341,228	398,197	4,819,749	0	0
Capital Outlay	485,200	3,358,724	0	275,000	0	0
Other Outgo	19,118,657	473,107	250,000	0	0	50,119,767
Total Appropriations	<u>142,035,041</u>	<u>33,171,661</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>0</u>	<u>50,119,767</u>
Reserve for Contingencies	18,897,293	3,170,421	0	0	15,104,794	0
Committed Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u>160,932,334</u>	<u>36,342,082</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>15,104,794</u>	<u>50,119,767</u>

BUDGET
ALL FUNDS
2018

Capital Outlay Projects (41)	General Obligation Bond (42)	Workers Comp. (61)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Post Employment Benefits Irrevocable Trust Fund (69)	Bookstore (51)	Total
10,820,229	117,214,192	1,346,891	169,595	208,257	23,436,439	610,212	195,417,348
0	0	0	0	0	0	0	49,036,983
2,100,000	0	0	0	0	0	0	108,642,910
925,705	253,600,027	2,143,088	1,103,300	1,195,600	1,400,000	5,780,000	317,568,279
275,000	0	0	0	0	0	0	20,893,657
3,300,705	253,600,027	2,143,088	1,103,300	1,195,600	1,400,000	5,780,000	496,141,829
14,120,934	370,814,219	3,489,979	1,272,895	1,403,857	24,836,439	6,390,212	691,559,177
0	0	0	0	0	0	0	58,925,464
152,088	0	65,804	0	0	0	930,000	40,581,080
50,189	0	23,185	0	0	800,000	310,000	30,340,977
1,510	0	0	0	0	0	0	3,826,804
1,011,581	46,489,968	1,805,888	1,165,112	1,215,288	0	4,345,000	82,668,967
1,307,694	319,387,207	0	12,000	0	0	0	324,825,825
0	0	0	25,000	0	0	235,000	70,221,531
2,523,062	365,877,175	1,894,877	1,202,112	1,215,288	800,000	5,820,000	611,390,648
11,597,872	4,937,044	1,595,102	60,783	188,569	24,036,439	570,212	80,158,529
0	0	0	10,000	0	0	0	10,000
14,120,934	370,814,219	3,489,979	1,272,895	1,403,857	24,836,439	6,390,212	691,559,177

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-17 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		17,710,651	34,479,690	36,522,862
ADJUSTMENT		606	(63,892)	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>17,711,257</u>	<u>34,415,798</u>	<u>36,522,862</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	58,156	51,913	50,000
8199	Financial Aid Administrative Allowance	<u>58,180</u>	<u>56,445</u>	<u>55,000</u>
Total Federal Revenue		116,336	108,358	105,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	53,322,274	54,677,672 a)	58,150,747 g)
8610	Education Protection Account Funds	16,175,509	15,183,882 b)	14,316,963 h)
8610	Potential Revenue Shortfall	0	0	0
8606	Part-Time Faculty Apportionment	396,456	402,969	370,651
8612	Prior Year Apportionment Correction	506,682	(189,325) c)	0
8613	Current Year Apportionment Correction	(573,008)	(44,745)	0
8614	SFAA Enrollment Fee Administration	280,778	305,458	265,937
8621	State Indirect Costs	127,287	111,153	100,000
8672	Homeowner's Property Tax Relief	183,986	180,657	177,000
8680	Lottery Funds	3,068,265	3,033,061 d)	3,000,000 i)
8690	Other State Revenue	66,834	3,564	0
8691	Mandated Cost Claims - P/Y Pay Down	10,605,655	1,799,335	0
8691	Mandated Cost Claims	536,423	547,092 e)	546,280 j)
8692	STRS On-Behalf Revenue	<u>3,351,535</u>	<u>4,386,517</u> f)	<u>TBD</u>
Total State Revenue		88,048,676	80,397,290	76,927,578

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

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-17 Unaudited Revenue	2017-2018 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	50,000	50,000 k)	50,000
8800	Police Dept. Services - Compton College	1,472,199	1,576,192 l)	1,600,000
8810	Educational Revenue Augmentation	1,495,413	92,471	0
8811	District Taxes - Secured Roll	25,904,623	26,866,548	27,896,548
8812	District Taxes - Supplemental	766,680	779,895	795,289
8813	District Taxes - Unsecured Roll	1,011,810	969,816	970,561
8816	District Taxes - Prior Years	495,652	452,903	525,000
8818	Penalties/Interest on Delinquent Taxes	280,831	411,961	415,200
8819	Redevelopment Agency Funds	604,907	591,585	590,000
8841	Food Services Commission	61,334	65,169	50,000
8842	Equipment Sales	12,731	6,279	0
8850	Rentals and Leases	198,771	395,743	350,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8854	Lease Contract-CDC Building	82,611	85,089	85,296
8860	Interest and Investment Income	208,343	506,110	350,000
8874	Enrollment Fees	7,352,889	8,368,328 m)	8,475,000
8879	Transcript Fees	107,035	96,159	100,000
8880	Non-Resident Tuition	523,822	500,958	520,000
8885	Non-Resident Tuition-Foreign	3,695,787	3,727,301	3,700,000
8887	Catalogs and Class Schedules	12,583	10,803	10,000
8889	Student Fines/Fees	34,316	44,065	35,000
8890	Parking Citations	278,707	247,713	275,000
8890	Processing Fees	4,323	25,620	25,000
8890	Discovery Series	6,077	4,172	4,000
8891	Center for the Arts Performances	82,042	86,301	80,000
8893	Miscellaneous Income	64,905	36,343	35,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>45,248,391</u>	<u>46,437,524</u>	<u>47,376,894</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Transfers		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>133,413,403</u>	<u>126,943,172</u>	<u>124,409,472</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>151,124,660</u>	<u>161,358,970</u>	<u>160,932,334</u>

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

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-17 Unaudited Expenditures & Transfers	2017-2018 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	26,343,522	26,353,665 n)	27,075,281 q)
1200	Regular Schedule, Non-Teaching	7,233,065	7,797,309	7,830,877
1300	Other Schedule, Teaching	15,269,728	17,512,933	18,000,000 r)
1400	Other Schedule, Non-Teaching	1,045,815	1,478,319	1,597,756
Total Academic Salaries		<u>49,892,130</u>	<u>53,142,226 n)</u>	<u>54,503,914</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,773,083	22,758,808 n)	23,990,549
2200	Instructional Aides	1,770,266	1,793,676	1,865,272
2300	Student Help, Hourly and Overtime	2,808,630	2,891,496	2,881,650
Total Classified Salaries		<u>26,351,979</u>	<u>27,443,980 n)</u>	<u>28,737,471</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	4,411,051	5,425,462	6,581,460 s)
3200	Public Employees' Retirement	2,778,852	3,444,711	4,051,000 s)
3300	Social Security - OASDI/Medicare	2,586,832	2,701,262	2,742,112
3400	Health and Welfare - Medical	7,884,194	7,605,902	8,209,989
3500	Unemployment Insurance	36,479	38,468	39,652
3600	Workers' Compensation Insurance	1,672,460	1,677,391	1,805,888
3700	Cash in Lieu of Insurance	101,803	103,112	104,748
3800	Other Benefits - ARP	287,456	338,164	381,444
3900	Supplemental Early Retirement Prog.	0	422,315	1,250,000 t)
3900	STRS On Behalf Payments	3,351,535	4,386,517 o)	TBD
Total Staff Benefits		<u>23,110,662</u>	<u>26,143,304</u>	<u>25,166,293</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	3,832	5,384	5,682
4300	Instructional Supplies	56,279	99,262 p)	871,223
4400	Other Instructional Supplies/Repairs	35,248	35,486 p)	89,176
4500/4600 Non-Instructional Supplies/Gasoline		<u>888,231</u>	<u>912,064</u>	<u>980,469</u>
Total Books, Supplies and Materials		<u>983,590</u>	<u>1,052,196</u>	<u>1,946,550</u>

Notes to Expenditures n) through t), see page 8.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-17 Unaudited Expenditures & Transfers	2017-2018 Final Budget
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	559,798	542,356	1,781,463 x)
5200	Travel, Conference and Training	410,099	392,758	430,604
5300	Dues and Memberships	186,425	222,895	231,181
5400	Insurance	1,000,000	1,000,000	1,023,062
5500	Utilities and Housekeeping Services	2,687,447	2,883,589	3,125,044
5600	Contracts, Rentals, and Repairs	2,332,812	2,269,162	2,618,548
5700	Legal, Elections, and Audit Expense	482,147	563,350	548,941
5800	Other Services, Postage, Advertising	1,811,224	1,873,323	2,032,384
5900	Miscellaneous	10,044	292,987	285,729
Total Contract Services and Operating Expenses		<u>9,479,996</u>	<u>10,040,420</u>	<u>12,076,956</u>
CAPITAL OUTLAY				
6300	Library Books	0	0	135,200
6400	Equipment	340,426	204,276 u)	350,000
Total Capital Outlay		<u>340,426</u>	<u>204,276</u>	<u>485,200</u>
OTHER OUTGO				
7300	Interfund Transfer	6,486,187	6,809,706	22,118,657 y)
TBD	Estimated Savings - Budget to Actual	0	0	(3,000,000)
Total Other Outgo		<u>6,486,187</u>	<u>6,809,706</u>	<u>19,118,657</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>116,644,970</u>	<u>124,836,108</u>	<u>142,035,041</u>
RESERVE FOR FUTURE PENSION LIABILITIES		0	4,349,587 v)	0
RESERVE FOR ONE-TIME EXPENDITURES		0	10,605,655 w)	0
TOTAL COMMITTED FUND BALANCE		<u>0</u>	<u>14,955,242</u>	<u>0</u>
TOTAL UNCOMMITTED FUND BALANCE		<u>34,479,690</u>	<u>21,567,620</u>	<u>18,897,293</u>
TOTAL ENDING BALANCE		<u>34,479,690</u>	<u>36,522,862</u>	<u>18,897,293</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>151,124,660</u></u>	<u><u>161,358,970</u></u>	<u><u>160,932,334</u></u>

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

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Notes to Unaudited Revenue 2016-17 - Page 3

- a) General apportionment funding based on State funding of 17,865 credit FTES and 28 non-credit FTES.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Additional State Apportionment - Recalculation of the District's 2015-16 allocation and State distribution of Orange County tax settlement funds.
- d) A portion of lottery proceeds and matching instructional supplies expenditures were transferred to the Restricted General Fund per State mandate.
- e) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.
- f) New requirement to record funds to offset District's share of STRS pension liabilities

2017-18 Final Budget Assumptions - Revenue

- g) General apportionment funding is based on State funding of 19,612 credit FTES and 30 non-credit FTES and 1.56% Cost of Living Adjustment (COLA) and 2.78% increase to base apportionment.
- h) The Educational Protection Account portion of the State General Apportionment.
- i) Lottery income based on \$146 per FTES.
- j) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.

Notes to Unaudited Revenue 2016-17 - Page 4

- k) Administrative fee related to Compton College.
- l) Campus Police services for Compton College are paid for by Compton College.
- m) Increase in Enrollment fees due to addition of Winter Intersession 2017.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Notes to Unaudited Expenditures 2016-17 - Page 5

- n) Salary increases are included in Certificated and non-bargaining unit Classified salary categories.
- o) New requirement to record District's share of STRS liability for pensions
- p) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2016-17.

2017-18 Final Budget Assumptions - Expenditures

- q) Does not include \$1.2 million for paramedic course instructors. Paramedic instructors are included in Contracted Services in the Tentative Budget.
- r) Includes funding for additional sections to meet enrollment management goals.
- s) STRS employer contribution rate to increase to 14.43%.
- s) PERS employer contribution rate to increase to 15.531%.
- t) Estimated SERP costs for 2017-18.

Notes to Unaudited Expenditures 2016-17 - Page 6

- u) Equipment needs identified through program review and budget planning process.
- v) \$4.3 million of ending balance reserved for future pension liabilities.
- w) \$10.6 million of ending balance reserved for one time only expenditures.

2017-18 Final Budget Assumptions - Expenditures

- x) Includes Paramedic and Fire Academy Programs as contract service agreements of \$1.2 million. Salary amounts of contracts are transferred to academic salary account (Object 1110) at year-end as shown in the 2016-17 actual expenditures.

2017-18 Final Budget Assumptions - Interfund Transfers

- y) Interfund transfers include \$14.9 million originally set aside as a special reserve for future pension liabilities within the General Fund. Effective 2017-18, these funds will be accounted for in a separate fund, Fund 16 - Future STRS/PERS Pension Liabilities.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,170,421
	ADJUSTMENT	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,170,421
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	747,832	885,443	931,395
8140	Temporary Assistance for Needy Families - TANF (6405)	111,203	91,871	87,227
8140	Department of Public & Social Services - DPSS (6408)	140,693	140,777	126,699
8170	Career Technical Education Act - CTEA (1102)	832,383	805,478	890,830
8170	CTEA - Title II - Tech Prep (6484)	45,119	43,748	41,592
8190	AMP So Cal (6492)	0	6,300	312,759
8190	Transportation Safety Administration - TSA (1924)	34,599	0	14,940
8190	Veterans Education Outreach (6105)	5,692	4,880	8,232
8193	Federal Contract Education (64xx)	125,000	136,363	125,000
8193	MDC Parenting (7102)	18,486	21,489	17,000
8193	Mentor Protégé (7103)	124,785	0	0
8193	Small Business Development Center (6431)	5,778	40,000	0
8193	Terminal Island (6459) (7101)	101,965	27,021	74,560
8193	WorkPlace Learning Resource Center (6457)	14,807	2,100	5,000
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	18,386	0	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	394,757	0	0
8199	Medi-Cal Administrative Activity (6204)	144	4,890	94,716
8199	MESA - UCLA CEED (2183)	2,763	1,502	24,835
8199	Small Business Development Center (6427, 6428)	282,780	325,257	310,000
8199	STEM Transfer/SSS-Hispanic Students (6057)	47,660	0	0
8199	Title III - HSI - STEM (6521)	1,000,106	283,457	0
8199	Title III - HSI - STEM (6522)	206,890	26,529	0
8199	Title V - Graduation & Completion Rates (6520)	126,038	0	0
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3138,3139)	50,088	0	0
	Total Federal Revenue	4,437,954	2,847,105	3,097,216
	<u>STATE REVENUE</u>			
8620	Adult Education Block Grant (AEBG) (7401, 7402)	0	248,137	658,019
8620	Adult Education Block Grant (AEBG) (6443)	0	0	270,376
8620	Basic Skills (1804)	153,376	100,112	192,451
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	798,229	769,078	793,027
8620	CalWORKS (6406)	483,229	511,576	485,997
8620	Career Technical Equipment (6412)	18,627	0	69,214
8620	Consortium Planning (6443)	77,960	1,049,988	1,087,373
8620	Disabled Student Program Services (DSPS) (3101)	1,671,811	1,585,649	1,508,367
8620	DSPS - Access Print/Electronic Information (3105)	14,422	11,469	12,000
8620	DSPS - Deaf and Hard of Hearing (3106)	285,045	295,624	295,000
8620	Assessment, Remediation & Retention - RN Program (2217)	145,815	170,987	171,000
8620	Extended Opportunity Program & Services (4700)	1,221,302	1,138,656	1,048,387
8620	Extended Opportunity Program & Services CARE (4750)	152,610	107,447	101,620
8620	Faculty & Staff Diversity AB1725 (5010, 5011)	4,100	15,330	129,087
8620	Foster Care Education (6483,6486)	104,402	102,889	102,889
8620	Instructional Equipment/Library Materials (3800)	419,525	427,986	2,891,409
8620	Matriculation/Student Success & Support Programs (6250)	3,074,776	4,352,953	4,039,735
8620	RFA -Resource Family Approval Training (6493)	0	11,575	25,500
8620	Staff Development (8551)	1,754	0	0
8620	Strong Workforce Program (1009)	0	158,615	2,926,734
8620	Student Equity (1006)	1,363,274	1,797,214	3,227,923
8650	Adv. Mfg. Sector Navigator (6436)	491,156	372,500	372,500
8650	Basic Skills & Student Outcomes Transformation (1802)	0	247,934	493,743

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
8650	CA Open Online Library - Ed (1040)	0	3,426	15,574
8650	Capital Infusion - Go Biz (6434)	109,848	60,000	80,000
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	667,245	230,355	775,407
8650	Career Technical Education (Rancho Santiago) (6585) (6587)	374,034	272,671	0
8650	CTE Retail Hosp, Adv Mfg, Tech Train. (RSCCD) (7420-7422)	0	10,000	120,000
8650	CVUHSD-Digital Media Arts Career Pathway (1780)	25,765	47,647	0
8650	Deputy Sector Navigator (6472)	252,067	142,710	229,800
8650	Education Planning Initiative (6207)	0	21,388	83,612
8650	ECC PRIDE (8556)	0	24,626	25,009
8650	Historically Black Colleges & Universities (6227)	185,174	311,839	350,000
8650	In-Region Investments (6468)	96,851	184,897	100,000
8650	Los Angeles Universal Preschool (1540)	108,159	0	0
8650	MESA Programs (2180-2181)	55,457	78,919	84,446
8650	Model Approaches to Partnerships (6490)	25,648	16,377	0
8650	Proposition 39 - Clean Energy Workforce (1927, 1928)	201,965	31,808	7
8650	Puente Project Reporting (6223, 6224)	1,141	1,411	7,948
8650	Retail/Hospitality (6448)	473,593	424,046	397,874
8650	Strong Workforce Program - Regional (1010)	0	0	640,866
8650	Teacher Pipeline (1214) (1218)	147,176	97,801	90,981
8650	TTIP (8354)	0	0	10,369
8680	Lottery - Restricted	1,054,292	983,919	1,000,000
8692	STRS On-Behalf Payments	154,337	199,261	TBD
8699	Adv Mfg & Engin. Technology Linked Learning Consort (6482)	747,258	1,051,182	416,088
Total State Revenue		15,161,423	17,670,002	25,330,332
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,314,981	598,090	600,000
8860	Interest	5,986	20,547	20,000
8872	Community Education Class Fees (6401, 6402)	854,036	766,638	955,197
8876/90	Health Services Fees (6910, 6920)	799,039	800,066	800,100
8881/90	Parking Services Fees (8080-85)	1,033,238	1,139,727	1,063,550
8886	Equipment Servicing Fees (1942)	25,015	5,679	15,431
8890	AARP Foundation (7410)	0	21,947	20,000
8890	Beverly Hills Chamber of Commerce - SBA Matching (6422)	0	5,438	2,562
8890	Career Pathways (6479)	92,262	0	0
8890	Child Development Training Consortium (4210)	23,750	23,751	23,750
8890	Donations (various)	117,578	189,941	150,000
8890	Federal Work Study - Off Campus Employers (7621)	3,547	0	10,000
8890	Inglewood Unified CCPT (7108)	0	15,862	15,862
8890	International Students (6150)	2,662	2,227	27,547
8890	Live Scan (8089)	16,651	15,860	16,000
8890	LACOE Head Start Teachers (1212)	0	40,700	0
8890	LAUSD (6421)	5,956	10,424	80,706
8890	LBCCD - Goldman Sachs (6424)	0	816	1,458
8890	Referee and Lane Technician Training (1950)	7,124	9,848	9,650
8890	Regional Interpreters Training Program - RITP (3632)	5,614	4,175	9,800
8890	Rio Hondo SB 1070 (6420)	36,833	110,800	0
8890	SBDC Program Income (6431)	8,506	9,796	35,000
8896	Foundation - Innovation Grants (various)	10,244	50,354	37,500
Total Local Revenue		4,363,022	3,842,686	3,894,113
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	888,126	857,981	850,000
Total Incoming Transfers		888,126	857,981	850,000
TOTAL REVENUE - ALL SOURCES		24,850,525	25,217,774	33,171,661
TOTAL BEGINNING BALANCE AND REVENUE		28,178,833	29,091,692	36,342,082

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-2017 Unaudited Expenditures & Transfers	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	0	0	0
1200	Regular Schedule, Non-Teaching	1,206,427	1,723,753	1,750,644
1300	Other Schedule, Teaching	113,998	117,550	121,384
1400	Other Schedule, Non-Teaching	<u>1,821,170</u>	<u>2,020,154</u>	<u>2,051,668</u>
Total Academic Salaries		3,141,595	3,861,457	3,923,696
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,037,490	5,325,015	5,408,085
2200	Instructional Aides, Full Time	527,593	494,992	502,714
2300	Student Help, Hourly and Overtime	<u>4,322,330</u>	<u>4,289,664</u>	<u>4,515,960</u>
Total Classified Salaries		9,887,413	10,109,671	10,426,759
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	230,914	368,346	469,587
3200	Public Employees' Retirement System	703,780	817,657	931,842
3300	Social Security - OASDI & Medicare	677,788	681,140	735,935
3400	Health and Welfare	1,059,448	1,159,223	1,259,327
3500	Unemployment Insurance	5,672	5,936	6,227
3600	Workers' Compensation Insurance	234,611	273,013	276,045
3700	Cash in Lieu of Insurance	9,864	10,440	10,440
3800	Alternate Retirement Plan	55,603	80,972	80,000
3900	STRS On-Behalf payments	<u>154,337</u>	<u>199,261</u>	<u>TBD</u>
Total Staff Benefits		3,132,017	3,595,988	3,769,403
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	29,811	40,996	45,624
4300	Instructional Supplies	1,225,583	1,145,831	1,158,864
4500	Non-Instructional Supplies	<u>789,686</u>	<u>525,726</u>	<u>674,256</u>
Total Books, Supplies, and Materials		2,045,080	1,712,553	1,878,744

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-2017 Unaudited Expenditures & Transfers	2017-2018 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	3,068,870	3,616,570	7,743,563
5200	Travel, Conference & In-Service Training	382,942	404,090	447,097
5300	Dues and Memberships	7,587	9,982	12,785
5400	Insurance	20,593	18,819	20,387
5500	Utilities and Housekeeping Service	14,310	15,389	19,856
5600	Contracts, Rentals, and Repairs	122,346	161,778	211,962
5700	Legal & Regulatory Expenses	2,945	3,500	3,600
5800	Other Services, Postage, Advertising	595,266	784,506	857,853
5900	Repro Services	21,970	10,477	24,125
Total Contracts Services and Operating Expenses		4,236,829	5,025,111	9,341,228
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	549	820	0
6200	Buildings	0	0	0
6300	Library Books	4,854	19,488	25,000
6400	Equipment	1,388,301	1,161,220	3,333,724
Total Capital Outlay		1,393,704	1,181,528	3,358,724
<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	268,277	234,963	273,107
Total Other Outgo		468,277	434,963	473,107
TOTAL EXPENDITURES / APPROPRIATIONS		24,304,915	25,921,271	33,171,661
NET ENDING BALANCE / RESERVES		3,873,918	3,170,421	3,170,421
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		28,178,833	29,091,692	36,342,082

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
COMPTON COLLEGE RELATED EXPENSES FUND - FUND 14

Account Number	Description	2015-16 Actual	2016-17 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		44,004	35,760	263,352
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8692	STRS On Behalf revenue	19,373	23,975	TBD
Total State Revenue		19,373	23,975	TBD
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,145,691	1,200,431	1,163,564
Total Local Revenue		1,145,691	1,200,431	1,163,564
TOTAL REVENUE - ALL SOURCES		1,165,064	1,224,406	1,163,564
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,209,068</u>	<u>1,260,166</u>	<u>1,426,916</u>
<u>EXPENDITURES</u>				
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	255,259	252,493	435,854
1400	Other Schedule, Non-Teaching	22,643	15,973	25,000
2100	Classified - Full Time	220,166	119,668	112,958
2300	Student Help, Hourly and Overtime	30,762	26,264	35,000
3000	Benefits	127,329	97,569	169,907
3900	STRS On Behalf Payments	19,373	23,975	TBD
Total Salaries and Benefits		675,532	535,942	778,719
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		0	0	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	25,000	125,000
5200	Travel, Conference and In-Service Training	722	614	1,000
5300	Dues and Memberships	5,488	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	101,143	150,641	272,197
Total Contract Services and Operating Expenses		107,353	176,255	398,197
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	390,423	284,617	250,000
Total Other Outgo		390,423	284,617	250,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,173,308</u>	<u>996,814</u>	<u>1,426,916</u> *
TOTAL ENDING BALANCE / RESERVES		<u>35,760</u>	<u>263,352</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,209,068</u>	<u>1,260,166</u>	<u>1,426,916</u>

* See page 75 for list of Compton College Related allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
SPECIAL PROGRAMS - COMPTON COLLEGE PARTNERSHIP FUND - FUND 15

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		604,322	1,921,924	1,654,898
REVENUE				
STATE REVENUE				
8692	STRS On Behalf Revenue	9,846	3,008	TBD
Total State Revenue		9,846	3,008	0
LOCAL REVENUE				
8980	Contribution from General Fund	3,402,370	3,601,294	3,649,851
Total Local Revenue		3,402,370	3,601,294	3,649,851
TOTAL REVENUE - ALL SOURCES		3,412,216	3,604,302	3,649,851
TOTAL BEGINNING BALANCE AND REVENUE		4,016,538	5,526,226	5,304,749
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-Teaching	12,245	27,034	27,000
1400	Other Schedule, Non-Teaching	10,271	4,965	10,000
2100/2200	Classified - Full Time	59,567	70,512	71,000
2300	Student Help, Hourly and Overtime	6,805	44,619	50,000
3000	Benefits	27,749	46,249	52,000
3900	STRS On Behalf Payments	9,846	3,008	TBD
Total Salaries and Benefits		126,483	196,387	210,000
BOOKS, SUPPLIES AND MATERIALS				
4500	Non-Instructional Supplies	15,266	10,651	0
Total Books, Supplies and Materials		15,266	10,651	0
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	201,664	651,362	176,000
5200	Travel, Conference and In-Service Training	22,623	26,393	25,000
5300	Dues & Memberships	620	120	0
5600	Rents, Leases and Repairs	13,392	11,197	0
5700	Legal	0	7,373	0
5800	Other Services and Expenses	125,208	396,025	4,229,000
5900	Special Programs and Services	0	0	389,749
Total Contract Services and Operating Expenses		363,507	1,092,470	4,819,749
CAPITAL OUTLAY				
6300	Library Books	0	39,870	100,000
6400	Equipment	1,589,358	2,531,950	175,000
Total Capital Outlay		1,589,358	2,571,820	275,000
OTHER OUTGO				
7300	Interfund Transfer	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		2,094,614	3,871,328	5,304,749 *
TOTAL ENDING BALANCE / RESERVES		1,921,924	1,654,898	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,016,538	5,526,226	5,304,749

* See page 76 for list of Special Programs allocations

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2017-2018 FINAL BUDGET
 STRS/PERS FUTURE LIABILITIES FUND - FUND 16

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	0	0	0
	ADJUSTMENTS	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>0</u>	<u>0</u>	<u>0</u>
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	0	0	149,552
8895	Contribution from General Fund	<u>0</u>	<u>0</u>	<u>14,955,242</u>
	Total Local Income	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	TOTAL INCOME - ALL SOURCES	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>15,104,794</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>STAFF BENEFITS</u>				
3100	State Teachers Retirement	0	0	0
3200	Public Employees Retirement	<u>0</u>	<u>0</u>	<u>0</u>
	Total Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>
	NET ENDING BALANCE / RESERVES	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>15,104,794</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	736,500 *	759,000 *	834,767 *
8150	PELL Grant Program	37,603,347 *	38,029,841 *	45,000,000 *
8150	STEM Achievement Award	154,000	0	0
8150	Nursing	<u>650,000</u>	<u>0</u>	<u>0</u>
Total Federal Income		39,143,847	38,788,841	45,834,767
<u>STATE INCOME</u>				
8620	EOP&S Grant	549,775	543,866	550,000
8620	EOP&S CARE Grant	95,025	135,300	135,000
8650	Cal Grants	2,434,160	3,345,209	2,800,000
8650	Full time Student Success Grant (FTSSG)	<u>605,100</u>	<u>838,891</u>	<u>800,000</u>
Total State Income		<u>3,684,060</u>	<u>4,863,266</u>	<u>4,285,000</u>
TOTAL INCOME - ALL SOURCES		<u><u>42,827,907</u></u>	<u><u>43,652,107</u></u>	<u><u>50,119,767</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	736,500 *	759,000 *	834,767 *
7520	PELL Grant Program	37,603,347 *	38,029,841 *	45,000,000 *
2184	STEM Achievement Award	154,000	0	0
7530	Cal Grants	2,434,160	3,345,209	2,800,000
7531	Full-time Student Success Grant (FTSSG)	605,100	838,891	800,000
7540	Nursing	650,000	0	0
7550	EOP&S Grant	311,981	341,375	342,000
7550	EOP&S CARE Grant	95,025	135,300	135,000
7633	EOP&S Book Grants	<u>237,794</u>	<u>202,491</u>	<u>208,000</u>
Total Other Outgo		<u>42,827,907</u>	<u>43,652,107</u>	<u>50,119,767</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u><u>42,827,907</u></u>	<u><u>43,652,107</u></u>	<u><u>50,119,767</u></u>

* Includes revenue and awards for Compton College students

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		7,274,619	8,587,300	10,820,229
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>7,274,619</u>	<u>8,587,300</u>	<u>10,820,229</u>
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	548,251	714,184	600,000
8651	Comm. College Construction-CEC Allied Health	9,000	0	0
9651	Comm. College Construction-CEC Instruc. Bldg.	(5,411)	0	0
8651	Comm. College Construction-CEC Infrastructure I	0	0	0
8651	Comm. College Construction-CEC Infrastructure II	0	0	0
8652	Scheduled Maintenance Program	<u>1,241,754</u>	<u>1,573,891</u>	<u>1,500,000</u>
Total State Income		1,793,594	2,288,075	2,100,000
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	64,601	103,534	97,126
8885	Capital Outlay Fee - Non-Residents	886,087	1,074,405	828,579
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	<u>76,634</u>	<u>0</u>	<u>0</u>
Total Local Income		1,027,322	1,177,939	925,705
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	25,000	25,000	25,000
8980	Interfund Transfer-Parking Funds Restricted	0	0	0
8987	Interfund Transfer-Other Funds	<u>390,423</u>	<u>284,618</u>	<u>250,000</u>
Total Incoming Transfers		<u>415,423</u>	<u>309,618</u>	<u>275,000</u>
TOTAL INCOME - ALL SOURCES		<u>3,236,339</u>	<u>3,775,632</u>	<u>3,300,705</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>10,510,958</u></u>	<u><u>12,362,932</u></u>	<u><u>14,120,934</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Unaudited Expenditures	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	142,014	148,464	152,088
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	<u>47,220</u>	<u>51,569</u>	<u>50,189</u>
Total Classified Salaries/Benefits		189,234	200,033	202,277
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	<u>2,093</u>	<u>1,309</u>	<u>1,510</u>
Total Books, Supplies, and Materials		2,093	1,309	1,510
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	401,642	301,927	925,718
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	37,825	61,544	75,863
5713	Legal	914	0	0
5860	Multi-Media Advertising	7,332	3,983	10,000
5890	Miscellaneous Services	<u>0</u>	<u>0</u>	<u>0</u>
Other Operating Expenses		447,713	367,454	1,011,581
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	537,761	319,819	525,147
6200	Buildings	729,082	630,749	750,632
6400	New Equipment	<u>17,775</u>	<u>23,339</u>	<u>31,915</u>
Total Capital Outlay		1,284,618	973,907	1,307,694
<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		1,923,658	1,542,703	2,523,062
NET ENDING BALANCE / RESERVES		<u>8,587,300</u>	<u>10,820,229</u>	<u>11,597,872</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>10,510,958</u></u>	<u><u>12,362,932</u></u>	<u><u>14,120,934</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2017-2018 FINAL BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		102,908,535	155,181,241	117,214,192
ADJUSTMENT		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		102,908,535	155,181,241	117,214,192
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,066,738	1,525,450	3,282,466
8865	Bond Refinancing	0	0	0
8890	Other Local Income	0	47,200	0
8940	Proceeds from Bonds (First Series - 2012)	99,682,439	0	0
8940	Proceeds from Bonds (Future Series - 2012)	<u>0</u>	<u>0</u>	<u>250,317,561</u>
Total Local Income		100,749,177	1,572,650	253,600,027
TOTAL INCOME - ALL SOURCES		<u>100,749,177</u>	<u>1,572,650</u>	<u>253,600,027</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>203,657,712</u></u>	<u><u>156,753,891</u></u>	<u><u>370,814,219</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Unaudited Expenditures	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	0	0	0
Total Salaries and Benefits		0	0	0
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	0	2,792	3,700
4600	Gasoline	0	0	0
5100	Consulting Services	2,597,131	2,666,731	32,017,615
5400	Insurance	1,626,376	1,794,237	13,905,763
5600	Repairs	26,232	413	53,379
5700	Legal & Regulatory Expense	(1,434,834)	351,260	163,537
5800	Other Services, Fees and Expenses	14,727	10,824	345,974
Other Operating Expenses		2,829,632	4,826,257	46,489,968
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	5,430,006	800,065	87,808,698
6200	Buildings	39,026,936	33,361,134	203,142,519
6400	New Equipment	1,189,897	552,243	28,435,990
Total Capital Outlay		45,646,839	34,713,442	319,387,207
TOTAL EXPENDITURES / APPROPRIATIONS		48,476,471	39,539,699	365,877,175 *
NET ENDING BALANCE / RESERVES		155,181,241	117,214,192	4,937,044
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		203,657,712	156,753,891	370,814,219

	2002 Measure E	2012 Measure EE
* <u>Bond Fund Project Categories</u>		
Additional Classrooms and Modernization (ACM)	\$ 19,602,953	\$ 126,654,396
Campus Site Improvements (CSI)	4,550,969	2,572,588
Energy Efficiency Improvements (EEI)	0	0
Health and Safety Improvements (HIS)	649,826	205,912,903
Information Technology and Equipment (ITE)	0	2,994,328
Physical Education Facilities Improvements (PEFI)	317,083	0
Reserve for Contingencies	0	2,622,129
	\$ 25,120,831	\$ 340,756,344

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		756,993	977,029	1,346,891
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>756,993</u>	<u>977,029</u>	<u>1,346,891</u>
LOCAL INCOME				
8860	Interest	6,654	12,167	12,200
8890	Insurance Recoveries	0	0	0
8980	Contribution from General Fund	1,672,460	1,776,597	1,805,888
8987	Contribution from Other Funds	<u>298,473</u>	<u>346,125</u>	<u>325,000</u>
Total Local Income		1,977,587	2,134,889	2,143,088
TOTAL INCOME - ALL SOURCES		<u>1,977,587</u>	<u>2,134,889</u>	<u>2,143,088</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>2,734,580</u>	<u>3,111,918</u>	<u>3,489,979</u>
EXPENDITURES / APPROPRIATIONS				
CLASSIFIED SALARIES/BENEFITS				
2100	Full Time	62,670	64,563	65,804
3000	Staff Benefits	<u>22,081</u>	<u>23,910</u>	<u>23,185</u>
Total Classified Salaries/Benefits		84,751	88,473	88,989
CONTRACT SERVICES/OPERATING EXPENSES				
5450	Insurance	1,672,460	1,676,554	1,805,888
5733	Benefits/Claims Paid	340	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		1,672,800	1,676,554	1,805,888
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,757,551</u>	<u>1,765,027</u>	<u>1,894,877</u>
NET ENDING BALANCE / RESERVES		<u>977,029</u>	<u>1,346,891</u>	<u>1,595,102</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>2,734,580</u>	<u>3,111,918</u>	<u>3,489,979</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		135,240	86,539	169,595
ADJUSTMENT		0	1,606	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>135,240</u>	<u>88,145</u>	<u>169,595</u>
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,260	3,158	3,300
8893	Miscellaneous	1,099	0	0
8899	Contribution from General Fund	1,100,000	1,100,000	1,100,000
Total Local Income		<u>1,102,359</u>	<u>1,103,158</u>	<u>1,103,300</u>
TOTAL INCOME - ALL SOURCES		<u>1,102,359</u>	<u>1,103,158</u>	<u>1,103,300</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>1,237,599</u>	<u>1,191,303</u>	<u>1,272,895</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	0	0	0
3000	Staff Benefits	0	0	0
Total Classified Salaries/Benefits		<u>0</u>	<u>0</u>	<u>0</u>
<u>BOOKS, SUPPLIES & MATERIALS</u>				
4500	Non-Instructional Supplies	12,150	2,187	0
Total Books, Supplies, and Materials		<u>12,150</u>	<u>2,187</u>	<u>0</u>
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	0	0
5200	Conferences	0	0	0
5400	Insurance	1,098,131	913,509	1,111,825
5600	Repairs	1,099	0	0
5700	Legal	32,562	64,813	53,287
Total Contract Services and Operating Expenses		<u>1,131,792</u>	<u>978,322</u>	<u>1,165,112</u>
<u>CAPITAL OUTLAY</u>				
6400	Equipment	7,118	16,691	12,000
Total Capital Outlay		<u>7,118</u>	<u>16,691</u>	<u>12,000</u>
<u>OTHER OUTGO</u>				
7300	Benefits Paid	0	24,508	25,000
Total Other Outgo		<u>0</u>	<u>24,508</u>	<u>25,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		1,151,060	1,021,708	1,202,112
NET ENDING BALANCE / RESERVES		<u>86,539</u>	<u>169,595</u>	<u>70,783</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,237,599</u>	<u>1,191,303</u>	<u>1,272,895</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	335,956	296,531	208,257
	ADJUSTMENTS	0	517	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>335,956</u>	<u>297,048</u>	<u>208,257</u>
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	3,961	5,197	5,600
8895	Contribution from Payroll Clearing	188,640	183,326	190,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>1,000,000</u>
	Total Local Income	<u>1,092,601</u>	<u>1,088,523</u>	<u>1,195,600</u>
	TOTAL INCOME - ALL SOURCES	<u>1,092,601</u>	<u>1,088,523</u>	<u>1,195,600</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,428,557</u></u>	<u><u>1,385,571</u></u>	<u><u>1,403,857</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	Total Contract Services and Operating Expenses	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	<u>0</u>	<u>0</u>	<u>0</u>
	Total Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	NET ENDING BALANCE / RESERVES	<u>296,531</u>	<u>208,257</u>	<u>188,569</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,428,557</u></u>	<u><u>1,385,571</u></u>	<u><u>1,403,857</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
POST EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		22,718,267	22,789,528	23,436,439
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Dividends/Other Receipts	741,758	1,409,671	1,400,000
8890	Proceeds from Sale of Assets		0	
8980	Contributions from General Fund	0		0
8987	Contribution from SCCCD	0	0	0
8987	Contributions from Other Funds	0	0	0
8987	Contributions from Other Funds	0	0	0
Total Local Income		<u>741,758</u>	<u>1,409,671</u>	<u>1,400,000</u>
TOTAL INCOME - ALL SOURCES		<u>741,758</u>	<u>1,409,671</u>	<u>1,400,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>23,460,025</u></u>	<u><u>24,199,199</u></u>	<u><u>24,836,439</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>STAFF BENEFITS</u>				
3900	Retiree Benefits	<u>670,497</u>	<u>762,760</u>	<u>800,000</u>
Total Staff Benefits		670,497	762,760	800,000
TOTAL EXPENDITURES / APPROPRIATIONS		670,497	762,760	800,000
NET ENDING BALANCE / RESERVES		<u>22,789,528</u>	<u>23,436,439</u>	<u>24,036,439</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>23,460,025</u></u>	<u><u>24,199,199</u></u>	<u><u>24,836,439</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
BOOKSTORE FUND - FUND 51

Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE MAY 1	579,408	590,212	610,212
<u>INCOME</u>			
Sales	5,817,747	5,688,704	5,700,000
Other	71,364	78,180	80,000
Total Local Income	<u>5,889,111</u>	<u>5,766,884</u>	<u>5,780,000</u>
TOTAL INCOME - ALL SOURCES	<u>5,889,111</u>	<u>5,766,884</u>	<u>5,780,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>6,468,519</u></u>	<u><u>6,357,096</u></u>	<u><u>6,390,212</u></u>
 <u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,258,526	4,140,856	4,200,000
Freight In	118,603	124,819	125,000
Freight Out	18,651	15,523	20,000
Total Cost of Purchases	<u>4,395,780</u>	<u>4,281,198</u>	<u>4,345,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	934,971	927,575	930,000
Fringe Benefits	293,966	304,220	310,000
Total Salaries & Benefits	<u>1,228,937</u>	<u>1,231,795</u>	<u>1,240,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	93,155	100,529	100,000
Other	129,170	103,212	105,000
Total Operating Expenses/Appropriations	<u>222,325</u>	<u>203,741</u>	<u>205,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	31,265	30,150	30,000
Security	0	0	0
Other	0	0	0
Total Non-Operating Expenses	<u>31,265</u>	<u>30,150</u>	<u>30,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	5,878,307	5,746,884	5,820,000
NET ENDING BALANCE / RESERVES	<u>590,212</u>	<u>610,212</u>	<u>570,212</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>6,468,519</u></u>	<u><u>6,357,096</u></u>	<u><u>6,390,212</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 FINAL BUDGET
ASSOCIATED STUDENTS FUND - FUND 71

Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1	141,267	280,226	329,983
ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	141,267	280,226	329,983
<u>INCOME</u>			
Interest Income	797	1,156	1,000
ASO Fund Raising Activity	244	0	100
Inter Club Council Fund Raising Activity	327	531	500
Six Flags Magic Mountain/Hurricane Harbor Fund Raising	17,916	14,044	21,000
Transfer from Auxiliary Services	<u>174,294</u>	<u>115,956</u>	<u>100,000</u>
TOTAL INCOME	193,578	131,687	122,600
TOTAL BEGINNING BALANCE AND INCOME	<u><u>334,845</u></u>	<u><u>411,913</u></u>	<u><u>452,583</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	9,695	6,451	14,750
Total ASO Administration and Business	19,168	15,785	24,100
Total Academic Affairs	0	0	500
Total Student & Community Advancement	9,279	32,492	43,250
Total Inter-Club Council	<u>16,477</u>	<u>27,202</u>	<u>40,000</u>
TOTAL EXPENDITURES AND TRANSFERS	54,619	81,930	122,600
NET ENDING BALANCE / RESERVES	<u>280,226</u>	<u>329,983</u>	<u>329,983</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>334,845</u></u>	<u><u>411,913</u></u>	<u><u>452,583</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79

Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1	516,281	508,060	496,558
ADJUSTMENT	-27,925	-120	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>488,356</u>	<u>507,940</u>	<u>496,558</u>
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	333,069	336,302	320,300
Athletics	12,016	14,848	14,000
Union Advertising Sales	5,156	2,076	2,075
Fine Arts Income	61,212	57,435	65,700
Bookstore Contribution	0	0	0
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	0	0	0
Interest Income	2,152	3,265	3,270
Discount Entertainment Tickets Fund Raising	125,180	54,339	55,000
Miscellaneous Income	406	20	0
TOTAL AUXILIARY SERVICES INCOME	<u>564,191</u>	<u>493,285</u>	<u>485,345</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,052,547</u></u>	<u><u>1,001,225</u></u>	<u><u>981,903</u></u>
<u>EXPENDITURES</u>			
Men's Athletics	64,343	61,920	78,708
Women's Athletics	33,978	37,603	51,970
Men's/Women's Athletics-Pep Band Rallies	0	0	1843
Insurance/Tournaments/Publicity	10,794	14,042	19,533
Athletic Transportation/Facilities/Laundry	1,759	1,631	1,785
Stadium and Gym/Training Room	0	0	0
Union	46,466	55,796	65,885
Fine Arts	72,771	87,264	93,085
Entertainment Tickets	121,993	52,341	53,100
Other Programs	75,809	78,114	90,339
Associated Students Transfer	116,574	115,956	112,000
TOTAL EXPENDITURES AND TRANSFERS	<u>544,487</u>	<u>504,667</u>	<u>568,248</u>
NET ENDING BALANCE / RESERVES	<u>508,060</u>	<u>496,558</u>	<u>413,655</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>1,052,547</u></u>	<u><u>1,001,225</u></u>	<u><u>981,903</u></u>

APPENDIX

APPROPRIATIONS LIMITATION

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

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

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

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

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

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

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

APPROPRIATIONS LIMITATION continued

The following information indicates El Camino College's adopted Appropriations Limit and those Appropriations Subject to Limitation (Proceeds of Taxes) from the 1992-93 fiscal year to the current budget year 2017-2018.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
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
2016-17	\$150,703,049	\$101,837,703
2017-18	\$143,106,563	\$103,396,407

ASSESSED VALUE
Fiscal Year Ending June 30

<u>Fiscal Year</u>	<u>District's Assessed Value</u>
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
2016-17	97,932,349,284
2017-18	104,654,417,113

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
2014-17	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 2017-18 base funding rates are \$5072 for Credit FTES and \$3050 for Non-credit FTES. The 2017-18 COLA rate is determined by the State and for budget purposes is estimated to be 1.56%. It is also anticipated there will be a 2.78% increase for Base apportionment revenue.

The District's base revenue for 2017-18 has been calculated by the state at the 2016-17 level. The State's Base Revenue for 2017-18 was computed based on 17,865 credit FTES and 28 non-credit FTES. The District has a goal of 17,923 funded FTES for 2017-18. More certain funding information will be available at the time of the First Principle Apportionment Report in late February 2018.

The 2017-18 base credit FTES revenue is computed by multiplying the District's estimated funded base FTES of 17,865 by the 2017-18 funding rate of \$5072

The 2017-18 base non-credit revenue is computed by multiplying the District's estimated funded base non-credit FTES of 28 by the 2017-18 funding rate of \$3050.

Budget Development Criteria

The 2017-18 budget will reflect the goals identified in the El Camino College 2016-21 Strategic Plan.

Costs 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. Priorities may also be accomplished by redirecting existing funds.

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

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

Planning and Budgeting Committee

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

Responsibilities

General

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

Planning

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

Budgeting

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

Communication

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

Strategic Initiatives
El Camino College Strategic Plan 2016-2021

The 2017-18 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
Accounting Officer					0.50	
Assistant to Superintendent	1.00					1.00
Administrative Assistant	1.00		1.00	1.00		3.00
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>2.00</u>	<u>23.50</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			1.00		
Assistant Director						
Instructor-Classroom/Sabattical		36.40	19.00	30.88	59.12	27.00
Instructor-Reassigned		1.60	0.20	1.78	5.88	1.20
Assistant to Vice President	1.00					
Administrative Assistant	1.00	1.00	2.00	1.00	1.00	1.00
Secretary					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						
Cosmotology Assistant						2.00
Costume Technician				1.00		
Curriculum Advisor	1.00					
Electronics Technician						
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 Technician						2.83
Welder						
Total FTE	8.00	42.00	24.20	50.66	70.75	45.53

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		6.00
Assistant Director				1.00		1.00
Instructor-Classroom	33.50	43.15	34.00			283.05
Instructor-Reassigned	0.50	0.85	2.40		1.40	15.81
Assistant to Vice President						1.00
Administrative Assistant	1.00	1.00	2.00	1.00		12.00
Secretary						1.00
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						0.00
Cosmotology Assistant						2.00
Costume Technician						1.00
Curriculum Advisor						1.00
Electronics Technician						0.00
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				6.00		6.00
Library Media Tech				13.00		13.00
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						0.00
Project Specialist		1.00				2.00
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						2.83
Welder						0.00
Total FTE	45.50	50.00	53.40	26.00	1.40	417.44

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
Chief Technology Officer			1.00					1.00
Director		1.00		0.50	1.00	1.00		3.50
Assistant Director						2.00		2.00
Assistant to Vice President	1.00				1.00			2.00
Administrative Assistant		1.00	1.00	1.00		1.00	0.20	4.20
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
Applications Supervisor			1.00					1.00
Audio Visual Technician			2.00					2.00
Auto & Equip Mechanic						1.00		1.00
Business System Analyst			1.00					1.00
Buyer				3.00				3.00
Campus Police Officer							6.40	6.40
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 Sys Support Tech			8.00					8.00
Custodial Supervisor						2.00		2.00
Custodian						43.00		43.00
Delivery Driver								0.00
Dispatch Clerk/Lead Dispatch Clerk							1.60	1.60
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								0.00
Heating & A/C Mech						4.00		4.00
Help Desk Consultant			3.00					3.00
Sub-Total FTE	2.00	23.60	17.00	7.50	4.00	73.00	19.10	146.20

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

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	Total
Human Resources Analyst					1.00			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
Information Sys. Security Spec.			1.00					1.00
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
Senior Network Sys. Admin			3.00					3.00
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			6.00					6.00
Welder						1.00		1.00
Total FTE	4.00	23.60	40.00	10.50	16.00	100.50	21.00	215.60

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Student & Community Advancement <u>6000</u>	Admissions & Records <u>6100</u>	Counseling & Student Services <u>6200</u>	Community Advancement <u>6400</u>	Insttutional Research <u>6501</u>
Vice President	1.00				
Dean			1.00	1.00	
Director		1.00			1.00
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		3.00	1.00		
Counselor		1.00	17.00		
Evaluation Specialist		4.00			
Faculty Coordinator			1.00		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist	0.89				
Research Analyst					2.00
Research Associate					0.50
Research Technician					1.00
Senior Clerical Assistant		2.00			
Special Services Professional					
Student Services Advisor			2.00		
Student Services Specialist		5.00			
Student Services Technician		5.00	1.00		
Testing Office Supervisor					
Total FTE	2.89	26.00	26.00	2.00	4.50

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			4.50
Counselor				18.00
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				0.89
Research Analyst				2.00
Research Associate				0.50
Research Technician				1.00
Senior Clerical Assistant				2.00
Special Services Professional				0.00
Student Services Advisor				2.00
Student Services Specialist	1.00		1.00	8.00
Student Services Technician			1.00	7.00
Testing Office Supervisor	1.00			1.00
Total FTE	7.75	16.00	4.00	90.14

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
	CACT	Career Path-ways	Grants	Special Resource Center	EOP&S CARE	Health Services	Success & Support Services	Financial Aid	Parking Services
Director	1.00	1.00	1.00	0.78			1.00		
Administrative Assistant	1.00	0.50		1.00	1.00				0.80
Assistive Computer Tech Specialist				0.25					
Alt. Media Services Super.				1.00					
Clerical Assistant Clerk						1.00	3.50		
Counselor				3.00	2.35		2.40		
Data Entry Operator									
Dispatchers									2.40
Financial Aid Advisor								3.00	
Financial Aid Assistant								1.00	
Financaill aid User Support Technician								1.00	
Campus Police Sergeants									1.60
Campus Police Officer									5.60
Instructional Svcs Adv.				1.00					
Lead Interpreter				0.70					
Nurse						3.00			
Operations Officer				0.58					
Parking Services Tech									0.60
Program Coordinator				1.00	1.00		0.42		
Project Specialist			0.11		0.25				
Secretary									
Services Coordinator-Cal WORKS									
Sr. Clerical Assistant				1.00		1.00			1.00
Special Projects Admin.									
Staff Interpreter				2.83					
Student Services Advisor					2.50				
Student Services Specialist							1.00	1.00	
Student Services Tech				1.00	1.75				
Support Services Super.				1.00					
Training Curriculum Specialist									
TOTAL	2.00	1.50	1.11	15.14	8.85	5.00	8.32	6.00	12.00

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				0.25			
Faculty Coordinator							
General Merch Assistant							
General Merch Buyer							
Grant Manager							
Lead Sales Associate						2.00	
Program Coordinator							
Project Specialist			1.00	0.75	1.00		
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			0.25	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>4.00</u>	<u>5.00</u>	<u>8.00</u>	<u>0.50</u>

FIVE-YEAR CONSTRUCTION PLAN 2017-2022

Background: As required by the Community College Construction Act of 1980, the El Camino Community College District is submitting its 2017-2022 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2017-18	Student Services Center Replacement (C)	\$37,359,000
	Men’s Gym Replacement (C)	\$34,986,000
	Lot F Seismic Upgrade (C)	\$28,000,000
2018-19	Administration Building (C)	\$10,800,000
	Physical Education Complex Phase 3 (C)	\$39,000,000
2019-20	Music Building Replacement (P) (W)	\$2,700,000
2020-21	Music Building Replacement (C) (E)	\$33,890,000
	Art Building Replacement (C)	\$38,346,000

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

This page left blank

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
AARP Foundation (L))	7410	20,000	B.Sedor
Adult Education Block Grant (S)	7401-02	658,019	J. Anaya
Adult Education Consortium Planning (S)	6443	1,357,749	J. Anaya
Advanced Manufacturing (S)	6436	372,500	J. Anaya
Advanced Manufacturing Partnership Southern California (F)	6492	312,759	J. Anaya
Adv. Mfg. & Engin. Technology Linked Learning Consortium (S)	6482	416,088	J. Anaya
Assessment, Remediation & Retention for AS Degree Nursing (S)	2217	171,000	W. Morris
Basic Skills Reappropriations (S)	1804	192,451	D.Breckheimer
Basic Skills & Student Outcomes Transformation	1802	493,743	J. Sims
Beverly Hills Chamber of Commerce - SBA (L)	6422	2,562	S. Van Buren
Board Financial Assistance Program Admin. Allowance (S)	7628	793,027	M. Guess
CalWORKs (S)	6406	485,997	E. Gutierrez
California Online Library (S)	1040	15,574	M. McMillan
Capital Infusion - Go Biz (S)	6434	80,000	S. Van Buren
Career Advancement Academy (S)	6499	775,407	T. Miller
Career Technical Equipment (S)	6412	69,214	V. Rapp
Career Technical Educ.-Retail Hosp, Advncd Mfg./Tech Training (S)	7420-22	120,000	V. Rapp
Child Development Training Consortium (L)	4210	23,750	M. Moen
Community Advancement/Economic Development (L)	64xx/71xx	600,000	J. Anaya
Community Education Classes (L)	6401/6402	955,197	B. Sedor
CTEA - Career & Technical Education - Administration (F)	1102	890,830	V. Rapp
CTEA - Career & Technical Education - Title II - Tech Prep (F)	6484	41,592	T. Miller
Deputy Sector Navigator (S)	6472	229,800	J. Anaya
Disabled Students Program & Services (DSPS) (S)	3101	1,508,367	G. Greco
DSPS - Access Print/Electronic Information (S)	3105	12,000	G. Greco
DSPS - Deaf and Hard of Hearing (S)	3106	295,000	G. Greco
Donations (L)	8000	170,000	Various
DPSS - Department of Public Social Services (F)	6408	126,699	E. Gutierrez
ECC PRIDE (S)	8556	25,009	L. Mednick
Education Planning Initiative (S)	6207	83,612	D. Patel
Equipment Servicing Fees (L)	1942	15,431	S. Rodriguez
Extended Opportunity Program & Services - CARE (S)	4750	1,048,387	E. Gutierrez
Extended Opportunity Program & Services (S)	4700	101,620	E. Gutierrez
Faculty & Staff Diversity (S)	5010/5011	129,087	J. Ishikawa
Federal Contract Education (F)	64xx/71xx	125,000	J. Anaya
Federal Work Study (F)	7621	931,395	M. Guess
Foster Care Education Program (S)	6483/6486	102,889	A. Estwick
Foundation (L)	Various	37,500	Various
Health Services Fees (L)	6900	800,100	R. Natividad
Historically Black Colleges and Universities (S)	6227	350,000	D. Patel
Inglewood Unified CCPT (L)	7108	15,862	T. Miller
In-Region Investments (S)	6468	100,000	J. Anaya

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Instructional Equipment/Library Materials/Technology (S))	3800	2,891,409	J. Shankweiler
International Students (L)	6150	27,547	B. Mulrooney
LAUSD (L)	6421	80,706	S. Rodriguez
LBCCD - Goldman Sachs (L)	6424	1,458	S. Van Buren
Live Scan (L)	8089	16,000	M. Trevis
Lottery Revenue - Restricted (S)	8680	1,000,000	J. Shankweiler
MDC Parenting (F)	7102	17,000	P. Sutton
Medi-Cal Administrative Activity (F)	6204	94,716	I. Reyes
Math, Engineering, Science Academy - MESA (F)	2180/81	84,446	A. Hernandez
MESA Program (F) - UCLA CEED (F)	2183	24,835	A. Hernandez
Off Campus Work Study (L)	7621	10,000	M. Guess
Parking Services/Police Dept - General Fund Unrestricted (L)	8080	850,000	M. Trevis
Parking Services (L)	8080	1,063,550	M. Trevis
Proposition 39 Clean Energy Workforce (S)	1927/28	7	T. Brown
Puente Project Reporting	6223/24	7,948	G. Castro
Referee and Lane Technician Training (L)	1950	9,650	S. Rodriguez
Resource Family Approval Training (S)	6493	25,500	A. Estwick
Retail Hospitality (S)	6448	397,874	P. Sutton
RITP - Regional Interpreters Training Program (L)	3632	9,800	K. Holmes
SBDC - Small Business Development Center - Program Income (L)	6431	35,000	S. Van Buren
SBDC - California Manufacturing Technology Center (F)	6427/6428	310,000	S. Van Buren
Strong Workforce Program - Regional (S)	1009/10	3,567,600	V. Rapp
Student Equity (S)	1006	3,227,923	I. Reyes
Student Success & Support Programs (S)	6250	4,039,735	D. Patel
TANF - Temporary Assistance for Needy Families (F)	6405	87,227	E. Gutierrez
Teacher Pipeline (S)	1214	90,981	R. Becka
Terminal Island (F)	6469	74,560	P. Sutton
Transportation Safety Administration - TSA (F)	1924	14,940	S. Rodriguez
TTIP (S)	8354	10,369	W. Warren
TRIO (ADAPT-TRIO Dissemination) (F)	3180	32,431	G. Greco
Veterans Education Outreach (F)	6105	8,232	W. Mulrooney
WpLRC - Workplace Learning Resource Center (F)	6457	5,000	P. Sutton

TOTAL APPROPRIATIONS

\$ 33,171,661

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

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Advanced Manufacturing Partnership Southern California (6492)		312,759
Career & Technical Education Act (CTEA) - Administration (1102)	890,830	
CTEA - Title II - Tech Prep (6484)	<u>41,592</u>	932,422
Department of Public & Social Services - DPSS (6408)		126,699
Federal Contract Education (64xx)		125,000
Federal Work Study (7621)		931,395
MDC Parenting (7102)		17,000
Medi-Cal Administrative Activity (6204)		94,716
MESA - UCLA CEED (2183)		24,835
Small Business Development Center - Cal. Manuf. Trade Center (6427,6428)		310,000
Temporary Assistance for Needy Families - TANF (6405)		87,227
Terminal Island (6459) (7101)		74,560
Transportation Safety Administration - TSA (1924)		14,940
TRIO (ADAPT-TRIO Dissemination) (3180)		32,431
Veterans Education Outreach (6105)		8,232
Workplace Learning Resource Center (6457)		<u>5,000</u>
TOTAL - FEDERALLY FUNDED PROGRAMS		3,097,216

STATE INCOME

Adult Education Block Grant (AEBG) (7401-02)		658,019
Adult Education Consortium Planning (6443)		1,357,749
Adv. Mfg. & Engineering Technology Linked Learning Consortium (6482)		416,088
Advanced Manufacturing (6436)		372,500
Assessment, Remediation & Retention for AS Degree Nursing (RN) (2217)		171,000
Basic Skills Reappropriation (1804)		192,451
Basic Skills & Student Outcomes Transformation (1802)		493,743
Board Financial Assistance Program Admin. Allowance (7628)		793,027
CalWORKs (6406)		485,997
California Open Online Library (1040)		15,574
Capital Infusion - Go Biz (6434)		80,000
Career Advancement Academy CTE - CAA (6499)		775,407
Career Technical Equipment (6412)		69,214
Career Technical Education- Retail Hosp./Advncd Mfg./Tech Trning (7420-22)		120,000
Deputy Sector Navigator (6472)		229,800
Disabled Students Program (DSPS) (3101)		1,508,367
DSPS - Access Print/Electronic Information (3105)		12,000
DSPS - Deaf and Hard of Hearing (3106)		295,000
ECC PRIDE (8556)		25,009
Education Planning Initiative (6297)		83,612
Extended Opportunity Program & Services (4700)		1,048,387
Extended Opportunity Program & Services - CARE (4750)		101,620
Faculty & Staff Diversity (5010, 5011)		129,087
Foster Care Education (6486)		102,889
Historically Black Colleges and Universities (6227)		350,000

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

In-Region Investments (6468)	100,000
Instructional Equipment/Library Materials (3800)	2,891,409
Lottery Revenue - Restricted	1,000,000
Student Success & Support Programs (6250)	4,039,735
Math, Engineering & Science Academy - MESA Program (2180, 2181)	84,446
Puente Project Reporting (6223, 6224)	7,948
Proposition 39 - Clean Energy Workforce (1927, 1928)	7
Resource Family Approval Training (RFA) (6493)	25,500
Retail Hospitality (6448)	397,874
Strong Workforce Prog. -State & Regional (1009,1010)	3,567,600
Student Equity (1006)	3,227,923
Teacher Pipeline (1214)	90,981
TTIP (2616) (8354)	10,369
TOTAL - STATE FUNDED PROGRAMS	25,330,332

LOCAL INCOME

AARP Foundation (7410)	20,000
Beverly Hills Chamber of Commerce - SBA (6422)	2,562
Child Development Training Consortium (4210)	23,750
Community Advancement/Economic Development (64XX)	600,000
Community Education Classes (6401, 6402)	955,197
Donations (Various)	170,000
Fire Technology Equipment Servicing Fees (1942)	15,431
Foundation (Various)	37,500
Health Services Fees (6900)	800,100
Inglewood Unified CCPT (7108)	15,862
International Students (6150)	27,547
LAUSD (6421)	80,706
LBCCD - Goldman Sachs (6424)	1,458
Live Scan (8089)	16,000
Off-Campus Work Study (7621)	10,000
Parking Services Fees (8080)	1,063,550
Referee and Lane Technician Training (1950)	9,650
Regional Interpreters Training Program (RITP) (3632)	9,800
SBDC Program Income (6431-33)	35,000
TOTAL - LOCALLY FUNDED PROGRAMS	3,894,113

SUB-TOTAL	32,321,661
-----------	-------------------

INCOMING TRANSFERS

General Fund Unrestricted (11) - Parking Citations	850,000
TOTAL INCOMING TRANSFERS	850,000

GRAND TOTAL - CATEGORICAL PROGRAMS	\$ 33,171,661
------------------------------------	----------------------

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 1991-92 through 2016-2017.

1991-92	50.71
1992-93	50.77
1993-94	51.75
1994-95	50.45
1995-96	51.68
1996-97	50.98
1997-98	52.08
1998-99	53.81
1999-00	52.37
2000-01	54.82
2001-02	52.33
2002-03	53.52
2003-04	52.13
2004-05	51.68
2005-06	53.69
2006-07	53.37
2007-08	54.41
2008-09	53.68
2009-10	52.85
2010-11	51.05
2011-12	50.13
2012-13	50.40
2013-14	50.78
2014-15	51.43
2015-16	53.29
2016-17	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%
2016-17	0.00%
2017-18	1.56%

* See Glossary for definition of Base Revenue

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
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
2015-16	24,000	22,208	23,104
2016-17	24,092	22,446	23,269

FACILITIES MASTER PLAN FUNDING

<u>Source - To Capital Outlay Fund (41)</u>	Total Income Budget	Income Received @ 6/30/17	Uncollected Income @ 7/1/17
State Capital Construction Program	\$ 33,900,000	\$ 13,850,095	\$ 20,049,905
State Scheduled Maintenance Program	15,600,000	7,720,174	7,879,826
State Hazardous Materials Abatement Program	2,200,000	637,417	1,562,583
State-Prop 39 Funds	1,175,761	2,438,196	(1,262,435)
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	7,186,680	1,913,320
<u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	493,795,821	(99,279,357)
Interest	0	30,966,598	(30,966,598)
<hr/>			
Total	<u>\$ 461,192,225</u>	<u>\$ 558,338,265</u>	<u>\$ (97,146,040)</u>

FACILITIES MASTER PLAN
CURRENT PROJECTS TIMELINE

1. 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 – 08/29/17

2. Student Service Center
 - Design - 10/07/13 – 02/27/15
 - DSA - 04/13/15 – 08/29/16
 - Bid - 08/24/16 – 11/21/16
 - Construction - 12/19/16 – 12/31/18

3. Lot C Parking Structure
 - Design - 02/03/14 – 10/31/14
 - DSA - 01/20/15 – 10/31/15
 - Bid - 12/01/15 – 02/16/16
 - Construction - 03/07/16 – 09/29/17

4. Gymnasium
 - Design - 02/19/14 – 12/31/14
 - DSA - 01/16/15 – 10/30/15
 - Bid - 05/03/16 – 07/18/16
 - Construction - 08/11/16 – 08/31/18

5. Administration Building Replacement
 - Design - 10/01/15 – 08/31/16
 - DSA - 09/01/16 – 07/30/17
 - Bid - 09/05/17 – 12/18/17
 - Construction - 03/01/18 – 11/29/19

6. Pool, Classrooms Complex
 - Design - 09/14/15 – 09/14/16
 - DSA - 10/12/16 – 08/30/17
 - Bid - 10/10/17 – 01/16/18
 - Construction - 11/01/17 – 12/31/19

7. Sand Volleyball Court Project
 - Design - 12/07/15 – 02/29/16
 - DSA - 03/01/16 – 03/03/16
 - Bid - 08/16/16 – 11/21/16
 - Construction - 12/07/16 – 07/31/17

FEES - ENROLLMENT
1984-85 THROUGH 2017-18

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
2012-18	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER
1993-94 THROUGH 2017-18

<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 2016-17	19.00	0
2017-18	20.00	0

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2017-18	.50	0

<u>STUDENT PHOTO IDENTIFICATION CARD</u>		
1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2017-2018 (mandatory)	0	0

<u>ASSOCIATED STUDENTS SUPPORT STICKER</u>		
2000-01 thru 2017-18 (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 2017-18	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	<u>F-1 Visa Student Health Insurance</u>
1998-99	121.00	125.00	
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
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00

<u>AUDITING</u>		
1993-94 thru 2017-18	15.00/unit	

FULL-TIME FACULTY OBLIGATION

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

Fall Semester	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	Statewide Average of Faculty Replacement **
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	326.20	335.08	61.90%	\$71,096
2016	342.60	359.90	60.26%	\$76,209
2017	349.00	N/A	N/A	N/A

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

** Based on second period apportionment report.

N/A Not Available

GENERAL FUND - UNRESTRICTED
ANALYSIS OF REVENUE AND EXPENDITURES
FISCAL YEARS 1988-89 THROUGH 2016-17

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>
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
2015-16	17,710,651	606	17,711,257	130,061,868	(113,293,435)	34,479,690
2016-17	34,479,690	(63,892)	34,415,798	126,943,172	(124,836,108)	36,522,862

INSURANCE

		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	349,082	398,773	402,694	441,496
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	56,987	19,215	19,911	30,003
General Property, incl Excess Property	\$250 mil; MRL \$25,000	174,854	171,256	176,265	182,021
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	117,632	145,496	121,379	158,977
Crime/Fidelity Bond	\$5 mil; deductible \$500	3,825	3,882	3,620	3,490
Cyber Liability	\$5 mil; MRL \$25,000	0	0	2,816	2,857
Tripster Accident	\$ 5,000 med; \$10,000 accidental	310	340	340	350
Business Travel	\$100,000/ea; \$800,000 aggregate	1,455	1,517	1,517	1,517
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	1,361,064	1,672,460	1,676,597	1,805,888
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	21,905	21,349	19,629	18,694
Electronic Data Equip.	\$15,979 mil; \$250 deductible	43,024	43,414	49,040	46,598
AV Equipment/Musical Instruments/Art/Art Loan	\$2,659,525 TIV; deductible \$1,000; Exhibition coverage - \$1,000,000	28,473	28,473	28,496	28,705
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	1,084	2,319	2,411	2,503
<u>STUDENT INSURANCE</u>					
Student/Intercollegiate Athle	\$25,000/\$50,000 deductible \$100	148,094	143,626	138,862	130,987
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	14,530	14,530	15,402	15,402
Catastrophic (Student only)	\$1 million; deductible \$50,000	2,710	2,710	2,873	2,873
International F-1 Visa	Mandatory; student-paid premium	0	0	0	0
TOTAL		<u>\$2,325,029</u>	<u>\$2,669,360</u>	<u>\$2,661,852</u>	<u>\$2,872,361</u>

MRL - Member-Retained Limit

TIV - Total Insured Value

INTERFUND TRANSFERS

FROM: General Fund-Unrestricted (11)

TO: General Fund-Restricted (12) Parking Citation Revenue \$ 275,000
General Fund-Restricted (12) Campus Police 850,000
General Fund-Unrestricted (14) Compton Center Related 1,163,564
General Fund-Unrestricted (15) Special Programs 3,649,851
General Fund-Unrestricted (16) STRS/PERS Future Liabilities 14,955,242
Dental Fund (63) 1,000,000
Workers' Compensation Fund (61) 100,000
Property & Liability Fund (62) 100,000
Auxiliary Services Fund (79) 25,000
\$ 22,118,657

CONTRIBUTIONS TO OTHER FUNDS

FROM: General Fund-Unrestricted (11)

TO: Workers' Compensation Fund (61) \$ 1,805,888
Property & Liability Self-Insurance Fund (62) 1,000,000
Total Contributions to Other Funds \$ 2,805,888

FROM: Auxiliary Services Fund (79)
TO: Associated Students Fund (71) \$ 105,000

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - 2017-18
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 605,945
Total Income	<u>\$ 605,945</u>

2017-18
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 style="width: 100%;"/>
Total Instructional Equipment	TBD
Budget to be allocated	\$ 605,945
Total Budget (3800)	<u>\$ 605,945</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - 2016-17
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 1,573,891
Total Income	\$ 1,573,891

	<u>2016-17 Budget</u>	<u>2016-17 Expenditures</u>	<u>2017-18 Budget</u>
<u>Library Materials / Instructional Equipment</u>			
Instructional Services (3807)	\$ 80,000	\$ 66,137	\$ 13,863
 <u>Instructional Equipment</u>			
Behavioral & Social Sciences (3801)	\$ -	\$ -	\$ -
Business (3802)	\$ -	\$ -	\$ -
Fine Arts (3803)	\$ 56,599	\$ 43,694	\$ 12,905
Health Sciences & Athletics (3804)	\$ 40,000	\$ 38,223	\$ 1,777
Humanities (3805)	\$ -	\$ -	\$ -
Industry & Technology (3806)	\$ 137,110	\$ 61,041	\$ 76,069
Mathematical Sciences (3808)	\$ -	\$ -	\$ -
Natural Sciences (3809)	\$ 200,322	\$ 170,126	\$ 30,196
Total Instructional Equipment	\$ 434,031	\$ 313,084	\$ 120,947
Budget to be allocated	\$ 1,059,860		\$ 1,059,860
Total Budget (3800)	\$ 1,573,891	\$ 379,221	\$ 1,194,670

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

Income

State Funds	\$ 1,241,754
2014-15 Carry-over	<u>\$ 56,072</u>
Total Income	<u>\$ 1,297,826</u>

	<u>2015-16 Budget</u>	<u>2015-16 Expenditures</u>	<u>2016-17 Expenditures</u>	<u>2017-18 Budget</u>
<u>Library Materials / Instructional Equipment</u>				
Instructional Services (3807)	\$ 73,486	\$ 15,950	\$ 47,158	\$ 10,378
<u>Instructional Equipment</u>				
Behavioral & Social Sciences (3801)	\$ 2,330	\$ -	\$ -	\$ 2,330
Business (3802)	\$ 176	\$ -	\$ -	\$ 176
Fine Arts (3803)	\$ 100,914	\$ 17,375	\$ -	\$ 83,539
Health Sciences & Athletics (3804)	\$ 159,353	\$ -	\$ -	\$ 159,353
Humanities (3805)	\$ 21,515	\$ -	\$ -	\$ 21,515
Industry & Technology (3806)	\$ 196,965	\$ 113,616	\$ -	\$ 83,349
Mathematical Sciences (3808)	\$ 25,000	\$ 11,328	\$ -	\$ 13,672
Natural Sciences (3809)	<u>\$ 144,099</u>	<u>\$ -</u>	<u>\$ 1,607</u>	<u>\$ 142,492</u>
Total Instructional Equipment	\$ 650,352	\$ 142,319	\$ 1,607	\$ 506,426
Budget to be allocated	\$ 573,988	\$ -	\$ -	\$ 573,988
Total Budget (3800)	<u>\$ 1,297,826</u>			<u>\$ 1,090,792</u>
Total Expenditures		<u>\$ 158,269</u>	<u>\$ 48,765</u>	

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>
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
2015-16	19,488	929	20,417	3,068,265	150.28
2016-17	17,915	974	18,889	3,033,061	160.57

This page left blank

MEMBERSHIPS

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education. Listed below are organization memberships approved for the 2017-2018 fiscal year.

	<u>Estimated Fee</u>
Accrediting Commission for Community & Junior Colleges	69,408
American Association of Community Colleges	18,063
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 Health Association (ACHA)	650
American College of Sports Medicine	240
American Society for quality (ASQ)	159
American Student Association of Community Colleges	250
Associated Collegiate Press (ACP)	447
Association of Chief Human Resources Officers (ACHRO)	450
Association of California Community College Administrators (ACCCA)	357
Association of Colleges for Tutoring & Learning Assistance (ACLA)	35
Association of Collegiate Educators in Radiologic Technology	150
Association of Community College Trustees	7,544
Association of Community and Continuing Education (ACCE)	60
Association of Student Conduct Administrators	380
Board of Registered Nursing Annual Certificate Renewal	350
California Association of College Bookstores (CACBS)	633
California Association of Community College Registrars and Admissions Officers (CACCRAO)	250
California Association of Student Financial Aid Administrators (CASFAA)	600
California College & University Police Chiefs Association (CCUPCA)	299
California College Media Association (CCMA)	150
California Colleges for International Education (CCIE)	450
California Community College Association for Occupational Education	990
California Community College Association of Physical Educators	400
California Community College Athletic Association	12,560
California Community College Athletic Directors Association	300
California Community College Chief Instructional Officers (CCCCIO)	300
California Community Colleges CalWORKs Association (CalWORKs)	2,250
California Community Colleges Chief Student Services Administrators Association (CCCCSSAA)	300
California Community Colleges Extended Opportunity Programs and Services Association (EOPS)	3,000
California Community Colleges Student Affairs Association	225
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)	1,256
California Fire Technology Directors Association	100
California Institute for Nursing & Health Care (CINHC)	1,758
California Newspaper Publishers Association (CNPA)	
California Presenters	180
Centralized Clinical Placement Service (CCPS)	1,758
Chamber of Commerce: Carson, Culver City, El Segundo, Gardena Valley, Harbor City/Harbor Gateway, Hawthorne, Hermosa Beach, Inglewood, LAX Coastal, Manhattan Beach, Redondo Beach, San Pedro, Santa Monica, Torrance	2,895
Cisco (SmartNet)	10,800
College Art Association (CAA) (patron membership)	600
College Media Associates (CMA)	150
College Reading & Learning Association (CRLA)	70
Commission on Accreditation of Allied Health Education Programs (CAAHEP)	500
Committee on Accreditation for Respiratory Care (COARC)	3,300
Community College League of California / Policies/Procedures	39,537
Community College Public Relations Organization (CCPRO)	200
Computerized CLETS Users Group (CCUG)	75
Consortium of Southern California Colleges and Universities (CSCCU)	250

MEMBERSHIPS

Continuing Education of the Bar	2,495
Council for Higher Education Accreditation	3,360
Council of Chief Librarians of California Community Colleges	150
Data Arc, Incorporated	600
Distance Education Coordinators Statewide	100
Education Advisory Board	19,500
Educause	3,850
English Council of California Two-Year Colleges (ECCTYC)	250
Excellence in Education	500
Furniture Society, The	100
Health Services Association - California Community Colleges (HSACCC)	150
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)	350
International Textile & Apparel Association	150
Investigative Reporters and Editors (IRE)	140
Joint Review Committee on Education in Radiologic Technology (JRCERT)	2,100
Journalism Association of Community Colleges (JACC)	500
Landauer, Inc.	3,000
Learning Resources Network (LERN)	695
Los Angeles County School Trustee Association	100
MJSA Jewelry School	220
National Alternative Fuels Consortium	2,500
National Association for College Admission Counseling (NACAC)	285
National Association of College Bookstores	1,250
National Association of Colleges and Employers	445
National Association of Collegiate Directors of Athletics (NACDA)	125
National Association of Foreign Student Advisors (NAFSA)	1,500
National Association of Student Financial Aid Administrators (NASFAA)	2,012
National Association of Veterans' Program Administrators (NAVPA)	450
National Association Two-Year College Athletic Administrators	100
National Athletic Trainers Association	440
National Board of Respiratory Care (NBRC)	2,000
National Coalition of Advanced Technology Centers	600
National Council for Marketing & Public Relations (NCMPR)	500
National Emergency Number Association (NENA)	137
National League of Nursing (NLM)	1,750
National Strength and Conditioning Association	120
NCLEX Program Report through Mountain Measurement Inc.	350
NetLab	2,500
Network for California Community College Foundations (NCCCF)	1,750
Online News Association (ONA)	150
Oracle Corporation (Academic Initiative Membership)	550
Pacific Association of Collegiate Registrars and Admissions Officers (PACRAO)	350
Pacific Coast Athletic Conference	200
Registry of Interpreters for the Deaf (RID)	350
South Bay Fire Chiefs Association	200
South Coast Conference	7,050
South Coast Higher Education Council	50
Southern California Football Association	1,800
Southern Regional Transit Training Consortium	500
Student Press Law Center (SPLA)	120
Torrance Art Council	55
Western Arts Alliance	450
Western Association for College Admission Counseling	45
Western States Athletic Conference Membership	350
West Law	5,580
	<u>5,580</u>
	<u>\$271,943</u>

INTEREST RATE
2004-2005 THROUGH 2016-17

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County Pool</u>	<u>School Rate *</u>
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
2015-16	1st	0.71	0.72
	2nd	0.68	0.69
	3rd	0.82	0.83
	4th	0.90	0.91
2016-17	1st	0.93	0.95
	2nd	0.98	1.00
	3rd	1.15	1.16
	4th	1.15	1.16

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL/SPRING

DIVISION	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Behavioral & Social Sciences	2,099	2,046	2,097	2,191	2,466	2,348	2,280	2,720
Business Education	950	917	976	957	942	837	826	881
Fine Arts	2,351	2,153	2,084	2,022	2,005	1,989	1,892	1,958
Health Sciences & Athletics	2,052	1,936	1,907	1,854	1,882	1,709	1,591	1,632
Humanities	3,190	3,073	3,070	2,937	3,004	2,893	2,775	2,744
Industry & Technology	1,950 *	1,814 *	1,517 *	1,534 *	1,676 *	1,669 *	1,630 *	1,685 *
Mathematical Sciences	2,421	2,368	2,331	2,240	2,447	2,628	2,617	2,827
Natural Sciences	1,967	1,876	1,865	1,921	2,044	2,111	2,070	2,041
Total	<u>16,980</u>	<u>16,183</u>	<u>15,848</u>	<u>15,655</u>	<u>16,466</u>	<u>16,184</u>	<u>15,681</u>	<u>16,488</u>

* Includes FTES from:

Paramedic Program	110	201	198	129	204	107	180	187
In-Service & Affiliate Trng Prog	220	222	28	157	23	17	10	0
Industrial Emerg Council	0	0	3	0	0	0	0	0
Total	<u>330</u>	<u>424</u>	<u>228</u>	<u>286</u>	<u>227</u>	<u>124</u>	<u>190</u>	<u>187</u>

SUMMER/WINTER

DIVISION	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016-17**</u>
Behavioral & Social Sciences	325	226	252	217	240	297	333	697
Business Education	43	64	69	57	54	58	77	111
Fine Arts	282	181	165	144	164	152	190	314
Health Sciences & Athletics	230	157	134	149	156	142	169	282
Humanities	344	249	246	196	209	215	238	376
Industry & Technology	184	159	127	115	128	107	146	238
Mathematical Sciences	412	298	257	212	306	281	356	510
Natural Sciences	277	184	181	174	210	237	261	343
Total	<u>2,097</u>	<u>1,519</u>	<u>1,431</u>	<u>1,262</u>	<u>1,467</u>	<u>1,489</u>	<u>1,770</u>	<u>2,871</u>

** The district offered a winter intersession. Beginning 2016-17 FY summer and winter FTES will be combined.

*** The Fall/Spring and Summer/Winter tables will no longer display Learning Resource Center and Instructional Services. The distance education FTES credited to the divisions was assigned appropriately to the other divisions.

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	<u>\$ 2,400,000</u>	<u>\$1,470,164</u>	<u>\$ 3,870,164</u>
<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	<u>\$ 10,502,783</u>	<u>\$ 703,274</u>	<u>\$ 11,206,057</u>
	GRAND TOTAL	June 30, 2012		<u><u>\$ 15,076,221</u></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
		<u>\$ 21,283,105</u>	<u>\$2,093,157</u>	<u>\$ 23,376,262</u>
	Total	June 30, 2015		<u><u>\$ 23,376,262</u></u>

Post Employment Benefits fund fully funded as of June 30, 2015

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
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%
7/1/16 - 6/30/17	13.888%
7/1/17 - 6/30/18	15.531%

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%
7/1/16 - 6/30/17	12.58%
7/1/17 - 6/30/18	14.43%

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1987-88 THROUGH 2016-17

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
1987-88	2,744.35	1,436.89
1988-89	2,891.47	1,504.42
1989-90	3,024.30	1,574.23
1990-91	3,285.71	1,647.59
1991-92	2,919.64	1,432.52
1992-93	2,918.83	1,432.53
1993-94	2,986.68	1,461.87
1994-95	2,996.96	1,461.88
1995-96	3,067.63	1,258.32
1996-97	3,169.37	1,549.63
1997-98	3,278.88	1,370.64
1998-99	3,369.13	1,496.85
1999-00	3,397.96	1,617.83
2000-01	3,590.69	1,638.13
2001-02	3,616.21	1,678.50
2002-03	3,530.78	1,720.46
2003-04	3,714.41	1,809.94
2004-05	3,736.76	1,834.50
2005-06	4,122.92	2,479.23
2006-07	4,367.00	2,626.00
2007-08	4,565.00	2,745.00
2008-09	4,565.00	2,745.00
2009-10	4,565.00	2,745.00
2010-11	4,565.00	2,745.00
2011-12	4,565.00	2,745.00
2012-13	4,565.00	2,745.00
2013-14	4,565.00	2,745.00
2014-15	4,636.00	2,788.00
2015-16	4,636.00	2,788.00
2016-17	5,005.75	3,010.10

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.

**2017-18
FINAL BUDGET
ASSUMPTIONS**

Final Budget Assumptions
Board of Trustees
September 5, 2017

UNRESTRICTED GENERAL FUND

The following significant assumptions are recognized in the 2017 -18 Final Budget.

Fund Balances

1. The June 30, 2017 uncommitted ending balance is \$21.6 million for a 17.28% reserve.
2. The 2017-18 uncommitted ending balance at June 30, 2018 is projected to be \$18.9 million for a 13.30 % reserve. The 2017-18 budget reflects \$2.6 million of deficit budgeting 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 2017-18 were formulated as follows:
 - a. 1.56% COLA has been applied to State revenues for 2017-18.
 - b. The Foundation Base Revenue allocation and the Basic FTES (workload) Revenue is expected to increase by \$1.54 million.
 - c. The District's Budget is based on the 2016-17 actual FTES of 17,893 due to the District going into Stabilization.
 - d. This formula provides for State calculated Total Available General Revenue of \$112,312,308 for fiscal year 2017-18.
2. Lottery funds are based on a funding rate of \$146 per FTES.
3. The projected revenue for 2017-18 includes the following unusual or one-time revenue amount:
 - a. Mandated Cost Claims funding of \$546,280 (\$28 per FTES). This revenue source is expected to continue in future fiscal years.

Appropriations:

1. Salary Range and Step increases have been included in the budget.
2. STRS and PERS employer contributions rates are budgeted at 14.43 % and 15.531% respectively.

3. Classified Salaries and Benefits appropriations include the costs of the Compton Educational Center Police Department (\$1,600,000). These costs are offset by corresponding revenue received from Compton College.
4. 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.
5. State Principal Apportionment includes \$4.8 million to reflect the Compton College responsibilities assumed by El Camino College District's partnership obligations:
 - a. El Camino CCD currently appropriates \$1.2 Million (Fund 14) of this allocation for Compton College related activities. (See page 74 for a list of allocations).
 - b. \$3.6 million (Fund 15) is included in the Interfund Transfers Out (#7300) and will be funding Student Retention Programs, Enrollment Management efforts, Safety programs and library and equipment expenditures. (See page 75 for a list of allocations).
6. Interfund transfers (#7300) totaling \$22,118,657 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 59 for a list of Interfund Transfers.
Major transfers include:
 - a. \$1,163,564 apportionment - Compton College related expenses (Fund 14)
 - b. \$3,649,851 apportionment - Special Programs/Services (Fund 15)
 - c. Dental Premium \$1,000,000 (Fund 63)
 - d. Parking Citation revenue \$275,000 (Fund 12)
 - e. Police Department \$850,000 (Fund 12)
 - f. Auxiliary Services \$25,000 (Fund 79)
 - g. Workers' Compensation \$100,000 (Fund 61)
 - h. Property & Liability \$100,000 (Fund 62)
 - i. STRS/PERS Future Liabilities \$14,955,242 (Fund 16)
7. 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 Programs Fund. (Fund 15).

The State has increased funding for the Student Success and Support Program, the Strong Workforce program and CTE Pathways funds for the 2016-17 fiscal year. Additional funding has been made available for the Basic Skills, CalWORKs, MESA and Puente programs. The State has provided for Physical Plant and Instructional Support allocations for 2017-18.

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 2017-18. 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 2017-18.

PROJECTION OF FTES REQUIREMENTS

	Total FTES Goal	Total FTES Revised Actuals July 2017
2012-13		
	Goal	Actual
Summer 12	1,485	1,399
Fall 12 - Winter 2013 -Spring 13 *	16,675	16,340
Summer 13	0	421
	<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
	<u>18,470</u>	<u>18,470</u>
2014-15		
	Goal	Actual
Summer 14	1,721	1,662
Fall 14- Spring 15 *	17,442	16,969
Summer 15	0	532
	<u>19,163</u>	<u>19,163</u>
2015-16		
	Goal	Actual
Summer 15	1,481	1,454
Fall 15- Spring 16 *	18,058	16,583
Summer 16	0	1,451
	<u>19,539</u>	<u>19,488</u>
2016-17		
	Goal	Actual
Summer 16	603	613
Fall 16- Winter 17- Spring 17 *	17,320	17,302
Summer 17	0	0
	<u>17,923</u>	<u>17,915</u>
2017-18		
	Goal	Projected**
Summer 17	603	613
Fall 17- Winter 18- Spring 18 *	17,320	17,302
Summer 18	0	0
	<u>17,923</u>	<u>17,915</u>

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

** Based on meeting 2017-18 enrollment management goals during stabilization period.

SUMMARY OF ALLOCATIONS - Fund 14
 Compton College Related Expenses Fund
 Fiscal Year 2017-18

	Unaudited Actuals 2016-17	Final Budget 2017-18
1 ECC Faculty Participation in Contract Related Work	\$ 2,187	\$ 20,000
2 ECC Admissions & Records Supervisor (25%)	36,509	21,714
3 Classified Overtime - related to Compton College	8,346	5,000
4 Mileage Reimbursement - ECC & Compton College Staff	614	1,000
5 ECC - Associate Dean of Academic Affairs	111,366	114,974
6 Clerical Support - Academic Affairs	17,918	30,000
7 Student Learning Outcomes (SLO) Coordination	13,785	25,000
8 Health and Welfare Benefits	97,569	169,907
9 Academic Stipends	78,880	37,380
10 Classified Stipends	65,507	73,020
11 Contract Services - Compton Construction Projects	284,617	250,000
13 ECC Vice President - Compton College	62,247	213,500
14 ECC Director - Community Relations - Compton College	17,653	18,224
15 Accreditation Support	5,689	50,000
16 Compton College Marketing Campaign	124,757	125,000
17 Interact Process Review	25,000	-
18 Other Services	20,195	272,197
TOTAL	<u>\$ 972,839</u>	<u>\$ 1,426,916</u>

SUMMARY OF ALLOCATIONS - Fund 15
Special Programs - Compton College Partnership Fund
Fiscal Year 2017-18

	Unaudited Actuals 2016-17	Final Budget 2017-18
I. Student Retention Programs		
Disabled Students Programs & Services (DSP&S)	\$ 76,202	\$ 149,000
First Year Experience (FYE)	96,692	100,000
Honors Transfer Program	21,943	90,000
STEM / MESA	125,001	125,000
II. Enrollment Management /Marketing	173,759	176,000
III. Campus Technology Plan	3,106,326	3,874,875
IV. Safety	0	500,000
V. Emergency Equipment Replacement/Repair	209,918	175,000
VI. Library Books	39,870	100,000
VII. Other Programs	18,609	14,874
TOTAL	<u>\$ 3,868,320</u>	<u>\$ 5,304,749</u>

This page left blank

GLOSSARY

GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOARD OF GOVERNORS – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

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

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

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

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

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

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

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

CAP – A maximum limit.

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

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

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

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

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

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

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

recommendations to the president on all planning and budgeting issues and reports all committee activities to the campus community.

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

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

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

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

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

STRATEGIC 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, Director of Fiscal Services
 Babatunde Atane, Director of Accounting

Delores Buerger	Charlene Sakatani
Bea-Marie Chan	Michael Sandoval
Josephine Cheung	Luukia Smith
Sophie Dao	Diana Stanojevich
Unita Donahue	Donna Takahama
Evanjelina Gardea	Hong Tran
Miriam Ifill Grut	Catharina Uebele
Bryan Kawakami	Lechi Vo
Diane Keophan	Lisa Webb
Nanette Marshal	Marie Yatman

Planning and Budgeting Committee
Members

Chair	Rory Natividad
Academic Senate	Josh Troesh, Vacant, Alternate
ASO	Alex Ostrega
Campus Police	Swapan Dighe, Alternate Dean Starkey
ECCE	Ruben Lopez, Alternate David Mussaw
ECCFT	Luukia Smith, Alternate Ken Key Vacant, Alternate
Management/Supervisors	Jacqueline Sims Steve Waterhouse, Alternate
Academic Affairs	Amy Grant Vacant, Alternate
Administrative Services	Cheryl Shenefield Michael Trevis, Alternate
Student & Community Advancement	Greg Toya Kelsey Iino, Alternate

Support

President / Superintendent	Dr. Dena P. Maloney
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. Jane Miyashiro
President - Academic Senate	Dr. Kristie Daniel- DiGregorio
Director - Fiscal Services	Ms. Janice Ely
Director – Institutional Research	Ms. Irene Graff