

FINAL BUDGET

2007-2008

El Camino Community
College District

Office of the Superintendent/President
September 4, 2007

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2006-2007

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Ms. Alex Vaughan, Small Business Development Center
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Ms. Susan Zareski, Interim Director, Nursing
Open - Workforce and Community Ed

August 20, 2007

Members of the Board of Trustees
El Camino Community College District

The proposed Final Budget for the 2007-08 fiscal year for El Camino Community College District is submitted for your review and approval.

This budget presents information available prior to the adoption of this year's State of California budget. Additional adjustments may be required to this proposed budget once the final State budget and California System Office related calculations have been approved.

The 2007-08 Final Budget plan has progressed through the collaborative development process since January, 2007. Budget assumptions presentations are in an appendix of this Final Budget booklet. The proposed Final Budget reflects an anticipated revenue that assumes 19,300 full-time equivalent student (FTES) enrollment. The Budget includes a reserve for contingencies in excess of five percent.

The proposed Final Budget will be made available for public inspection beginning August 21, 2007. An overview was presented to the Planning and Budgeting Committee on August 16th. The public hearing and Board Adoption of the Final Budget is scheduled for September 4, 2007.

A handwritten signature in black ink, appearing to read "T. Fallo", with a large, sweeping flourish above the name.

Thomas M. Fallo
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

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FINAL
SUMMARY
2007

FUND	General Unrestricted (11)	General Restricted (12)	Student Financial Aid (74)	Workers Comp. (61)	Child Development (33)
Beginning Balance	13,638,609	3,120,337	0	337,619	11,319
<u>Income</u>					
Federal	181,000	3,744,639	8,472,184	0	9,000
State	74,033,832	9,414,638	1,828,492	0	188,640
Local	32,159,500	5,408,475	0	1,042,717	252,633
Interfund Transfers	450,000	480,000	0	0	75,000
Total Income	<u>106,824,332</u>	<u>19,047,752</u>	<u>10,300,676</u>	<u>1,042,717</u>	<u>525,273</u>
Total Available	<u><u>120,462,941</u></u>	<u><u>22,168,089</u></u>	<u><u>10,300,676</u></u>	<u><u>1,380,336</u></u>	<u><u>536,592</u></u>
<u>Appropriations</u>					
Academic Salaries	48,008,974	2,667,327	0	0	266,386
Classified Salaries	25,704,083	6,970,389	0	58,020	130,675
Staff Benefits	17,411,555	1,992,564	0	15,546	109,459
Supplies/Books	1,571,533	1,007,020	0	0	16,817
Other Operating Expenses	13,833,431	4,351,325	0	981,117	1,650
Capital Outlay	574,756	1,375,520	0	0	0
Other Outgo	2,720,000	560,000	10,300,676	0	0
Total Appropriations	<u>109,824,332</u>	<u>18,924,145</u>	<u>10,300,676</u>	<u>1,054,683</u>	<u>524,987</u>
Reserve for Contingencies	10,638,609	3,243,944	0	325,653	11,605
General Reserve	0	0	0	0	0
Total Appropriations/Reserves	<u><u>120,462,941</u></u>	<u><u>22,168,089</u></u>	<u><u>10,300,676</u></u>	<u><u>1,380,336</u></u>	<u><u>536,592</u></u>

BUDGET
ALL FUNDS
-2008

Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Special Reserve- Retiree Health Premiums (17)	Bookstore (31)	Total
4,020,108	162,320,132	116,247	303,230	2,699,879	972,305	187,539,785
0	0	0	0	0	0	12,406,823
10,171,099	0	0	0	0	0	95,636,701
680,000	186,816,464	789,000	1,066,120	160,000	7,775,000	236,149,909
260,000	0	0	0	900,000	0	2,165,000
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11,111,099	186,816,464	789,000	1,066,120	1,060,000	7,775,000	346,358,433
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15,131,207	349,136,596	905,247	1,369,350	3,759,879	8,747,305	533,898,218
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0	0	0	0	0	0	50,942,687
0	0	0	0	0	1,225,000	34,088,167
0	0	0	0	0	335,000	19,864,124
58,939	0	300	0	0	199,800	2,854,409
1,485,484	22,116,742	802,000	985,000	0	336,000	44,892,749
11,441,197	303,080,961	0	0	0	0	316,472,434
450,000	0	0	0	3,759,879	5,650,000	23,440,555
13,435,620	325,197,703	802,300	985,000	3,759,879	7,745,800	492,555,125
1,695,587	23,938,893	92,947	384,350	0	1,001,505	41,333,093
0	0	10,000	0	0	0	10,000
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15,131,207	349,136,596	905,247	1,369,350	3,759,879	8,747,305	533,898,218
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EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND UNRESTRICTED - INCOME

Account Number	Description	2005-2006 Actual Income	2006-2007 Actual Income	2007-2008 Final Budget
BEGINNING BALANCE JULY 1		6,123,435	5,281,861	13,638,609
ADJUSTMENT		(894,343)	(217,660)	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>5,229,092</u>	<u>5,064,201</u>	<u>13,638,609</u>
 <u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8140	TANF Apportionment	146,494	139,169	140,000
8190	Other Federal Income	13,315	51,891	21,000
8199	Financial Aid Administrative Allowance	<u>17,370</u>	<u>24,550</u>	<u>20,000</u>
Total Federal Income		177,179	215,610	181,000
 <u>STATE INCOME</u>				
8610	Principal Apportionment	55,504,009	66,342,078	70,140,524
8610	Part-Time Faculty Apportionment	849,751	849,412	848,408
8610	Prior Year Apportionment Correction	671,171	992,910	0
8610	Equalization	666,973	0	0
8610	One Time Reappropriation/Trailer Bill	0	1,651,987	0
8613	Current Year Correction	113,370	0	0
8614	SFAA Enrollment Fee Administration	50,935	75,174	75,000
8672	Homeowner's Property Tax Relief	203,239	198,239	198,000
8680	Lottery Funds	3,110,898	2,858,263	2,759,900
8690	Other State Revenue	16,356	12,315	12,000
8691	Mandated Cost Claims	<u>107,218</u>	<u>652,839</u>	<u>0</u>
Total State Income		61,293,920	73,633,217	74,033,832

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND UNRESTRICTED - INCOME

Account Number	Description	2005-2006 Actual Income	2006-2007 Actual Income	2007-2008 Final Budget
<u>LOCAL INCOME</u>				
8800	Administrative Oversight	0	500,000	500,000
8810	Educational Revenue Augmentation	0	495,619	0
8811	District Taxes - Secured Roll	15,933,609	16,158,792	16,500,000
8812	District Taxes - Supplemental	1,207,170	1,084,096	1,100,000
8813	District Taxes - Unsecured Roll	850,911	834,957	850,000
8816	District Taxes - Prior Years	860,446	1,260,841	1,250,000
8826	Extension Program Funding	154,105	198,693	195,000
8842	Sales of Equipment and Supplies	0	458	0
8850	Rentals and Leases	159,054	244,805	200,000
8851	Lease Contract-Pioneer Theater	155,000	155,000	155,000
8860	Interest and Investment Income	418,973	624,150	600,000
8874	Enrollment Fees	7,048,047	6,422,576	6,425,000
8879	Transcript Fees	72,386	68,004	65,000
8880	Non-Resident Tuition	396,714	465,261	450,000
8885	Non-Resident Tuition-Foreign	2,790,003	3,075,743	3,000,000
8887	Catalogs and Class Schedules	20,402	40,481	20,000
8889	Student Fines/Fees	27,908	18,005	15,000
8890	Outlawed Warrants	64,122	63,450	55,000
8890	Parking Citations	416,231	344,274	400,000
8890	Processing Fees	6,020	4,911	4,500
8890	Discovery	46,764	40,122	40,000
8890	Cedars Sinai Medical Center - Nursing	83,065	33,833	0
8890	Butte College credit	8,500	0	0
8891	Center for the Arts	107,430	94,471	95,000
8893	Miscellaneous Income	61,563	42,067	40,000
8895	Community Advancement Transfer	258,700	200,000	200,000
8897	Rebate Income	0	408,723	0
Total Local Income		<u>31,147,123</u>	<u>32,879,332</u>	<u>32,159,500</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Capital Outlay Fund	<u>0</u>	<u>0</u>	<u>450,000</u>
Total Incoming Transfers		<u>0</u>	<u>0</u>	<u>450,000</u>
TOTAL INCOME - ALL SOURCES		<u>92,618,222</u>	<u>106,728,159</u>	<u>106,824,332</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>97,847,314</u>	<u>111,792,360</u>	<u>120,462,941</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2005-2006 Actual Expenditures	2006-2007 Actual Expenditures	2007-2008 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	23,527,627	23,501,274	25,126,344
1200	Regular Schedule, Non-Teaching	5,490,748	6,177,808	5,754,310
1300	Other Schedule, Teaching	12,502,241	14,660,503	16,487,153
1400	Other Schedule, Non-Teaching	689,169	640,578	641,167
Total Academic Salaries		<u>42,209,785</u>	<u>44,980,163</u>	<u>48,008,974</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	17,443,706	18,440,539	20,617,788
2200	Instructional Aides	1,650,447	1,673,069	1,824,166
2300	Student Help, Hourly and Overtime	2,663,094	3,019,013	3,262,129
Total Classified Salaries		<u>21,757,247</u>	<u>23,132,621</u>	<u>25,704,083</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	2,968,640	3,118,457	3,486,010
3200	Public Employees' Retirement	1,821,701	1,910,147	2,239,978
3310	Social Security - OASDI/Medicare	2,095,506	2,221,666	2,392,424
3400	Health and Welfare - Medical	6,583,036	6,980,411	7,550,503
3500	Unemployment Insurance	267,939	33,182	36,857
3600	Workers' Compensation Insurance	1,142,232	948,514	981,117
3700	Cash in Lieu of Insurance	97,203	103,572	110,000
3800	Other Benefits	217,118	259,201	304,290
3900	Retiree Benefits	562,918	227,060	310,376
Total Staff Benefits		<u>15,756,293</u>	<u>15,802,210</u>	<u>17,411,555</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	17,592	6,861	12,074
4300	Instructional Supplies	565,657	608,709	610,985
4400	Other Instructional Supplies	82,002	74,326	93,996
4500	Non-Instructional Supplies	736,846	745,456	794,478
4600	Gasoline	51,703	50,969	60,000
Total Books, Supplies and Materials		<u>1,453,800</u>	<u>1,486,321</u>	<u>1,571,533</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2005-2006 Actual Expenditures	2006-2007 Actual Expenditures	2007-2008 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	764,657	742,344	1,579,707
5200	Travel, Conference and In-Service Training	292,219	353,899	393,339
5300	Dues and Memberships	99,761	108,649	118,676
5400	Insurance	780,000	780,000	780,000
5500	Utilities and Housekeeping Services	3,256,529	3,279,893	3,700,110
5600	Contracts, Rentals, and Repairs	1,198,060	1,268,955	1,965,859
5700	Legal, Elections, and Audit Expense	586,791	231,307	288,260
5800	Other Services, Postage, Advertising	1,636,947	1,579,299	1,986,414
5900	Miscellaneous	38,486	23,287	21,066
5910	Other Program Services	0	0	3,000,000
Total Contract Services and Operating Expenses		<u>8,653,450</u>	<u>8,367,633</u>	<u>13,833,431</u>
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	0	4,134	0
6300	Library Books	49,624	50,880	51,800
6400	Equipment	192,203	353,987	522,956
Total Capital Outlay		<u>241,827</u>	<u>409,001</u>	<u>574,756</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	2,493,051	3,973,652	2,720,000
7630	Other Student Outgo		2,150	
Total Other Outgo		<u>2,493,051</u>	<u>3,975,802</u>	<u>2,720,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>92,565,453</u>	<u>98,153,751</u>	<u>109,824,332</u>
TOTAL ENDING BALANCE / RESERVES		<u>5,281,861</u>	<u>13,638,609</u>	<u>10,638,609</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>97,847,314</u></u>	<u><u>111,792,360</u></u>	<u><u>120,462,941</u></u>



EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND RESTRICTED - INCOME

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
	BEGINNING BALANCE JULY 1	3,041,488	3,005,275	3,120,337
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8120	Federal Work Study	400,582	404,395	607,522
8120	Title V (Devel. Hispanic Serving Institutions)(6507, 6509)	96,735	0	0
8120	Title V (Santa Monica College Partnership)	833,106	726,961	738,647
8120	Title V Mathematics	0	158,689	366,335
8170	VTEA (1102)	800,676	713,997	1,069,667
8170	VTEA - Title II - Tech Prep	75,250	67,147	67,148
8190	ATE Articulation Partnerships (2141)	58,221	0	0
8190	CITD Business & International Education (6428)	37,210	0	0
8190	Operation Be Smart-Stay Safe (8090)	3,796	0	0
8190	Veterans Education Outreach (6105)	0	1,780	1,425
8199	Advanced Aerospace Mfg. Education Project (1962)	0	149,886	327,153
8199	Child Care Access Means Parents in School	53,596	47,041	75,000
8199	Fulbright Mexico Grant	12,088	0	750
8199	Fulbright Polish Grant (6510)	28,447	13,897	0
8199	Global Experience Through Technology (6053)	35,186	45,094	89,456
8199	Independent Living Skills Program	37,679	25,340	0
8199	Kinship Education Preparation & Support	22,786	41,775	0
8199	NSF Aerospace Grant (1961)	87,519	2,684	0
8199	Regional Interpreter Training Project	38,169	0	0
8199	SBDC - CMTC (6422 / 6426 / 6427)	255,818	320,980	270,000
8199	Western Region Interpreter Education Center	72,232	113,908	131,536
8199	Western Region Outreach Center & Consortium	3,998	0	0
8193	Miscellaneous	962	0	0
	Total Federal Income	2,954,056	2,833,574	3,744,639
<u>STATE INCOME</u>				
8620	Basic Skill Reappropriation (1804)	0	111,384	545,823
8620	CACT/BEST (6476)	0	95,729	145,063
8620	CalWORKS (6406)	624,020	675,160	641,402
8620	Capacity Building for Nursing Program Expansion (2235)	0	284,832	55,550
8620	Career Technical Equipment	0	648,118	0
8620	Disabled Student Program Services	1,156,405	1,513,099	1,163,128
8620	EGADNAP (2233)	63,937	68,252	68,252
8620	Extended Opportunity Program & Services	980,828	1,018,232	1,050,000
8620	Extended Opportunity Program & Services CARE	125,494	117,408	111,538
8620	Foster Care Education	109,716	119,138	110,000
8620	Instructional Equipment/Library Materials	349,132	90,337	208,000
8620	Instructional Equipment/Library Materials Carryover	120,618	91,723	139,641
8620	JDIF / Maritime Basic Skills (6440)	0	141,773	192,166
8620	JDIF / Work Ready Certification (6443)	295,394	52,023	218,215
8620	Matriculation - Credit	782,199	1,195,281	1,135,517
8620	Renovation for Capacity Bldg for Nursing Prgm Exp (2236)	0	444,411	144,430
8620	Trailer Bill - Instructional Material	0	375,841	0
8620	Trailer Bill - Instructional Material 06-07 carried to 07-08	0	0	398,696
8620	Transfer and Articulation Funds (6254)	0	5,000	5,000
8620	YESS (6411)	0	0	167,000
8650	Aerospace Export IDRC (6429)	0	61,501	138,597
8650	Board Financial Assists Program Admin. Allowance	824,976	600,419	612,740

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND RESTRICTED - INCOME

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
8650	CACT COCCC (6470)	178,824	205,000	205,000
8650	CACT/Quick Start (6482)	0	143,574	315,897
8650	California Virtual Campus	44,619	0	0
8650	Careers in Child Care Training	135,887	147,823	159,000
8650	CSA Wired (6441)	0	204,898	587,829
8650	Faculty & Staff Diversity AB1725	10,259	30,560	41,780
8650	High School Globalization (6430)	0	64,025	184,822
8650	MESA Program	67,033	102,434	101,435
8650	MESA CSEMS Scholarship Grant	3,125	3,125	0
8650	MESA Leadership Development Conference Grant	11,133	0	0
8654	MESA / UCI B A STAR Program (2178)	0	9,580	0
8650	Puente Reporting Project	0	0	2,550
8650	SBDC - CITD (6425)	178,875	182,322	205,000
8650	SBDC - COCCC (6424)	140,550	50,000	50,000
8650	Telecommunications Tech Infrastructure Prog (TTIP)	31,433	88,750	73,136
8650	TRIO (ADAPT-TRIO Dissemination)	15,613	0	32,431
8650	WpLRC State Leadership Grant (6446)	177,623	205,000	205,000
8699	Miscellaneous	0	89,199	0
Total State Income		6,427,693	9,235,951	9,414,638
<u>LOCAL INCOME</u>				
8800	Community Advancement/Economic Development	1,886,213	1,968,331	2,500,000
8820	DPSS (6408)	160,356	160,356	160,356
8820	MESA Foundation Contribution	0	0	8,299
8820	Model Approaches for Partnerships in Parenting	13,231	11,610	69,385
8830	Perishable Skills Training (1923)	7,309	0	6,127
8876/90	Health Services Fees	419,497	580,536	580,536
8881/90	Parking Services Fees	1,152,154	945,041	1,445,000
8890	Child Development Training Consortium	30,017	22,288	27,500
8890	Donations	235,215	179,399	264,026
8890	Early Start to Emancipation Program	10,964	15,833	0
8890	Excelencia in Education (7610)	2,725	1,085	9,190
8890	First Year Experience/Learning Communities (7612)	33,789	0	46,211
8890	Honeywell Internship	10,466	6,691	0
8890	LAUSD Gear Up (1213)	0	24,862	100,000
8890	Live Scan (8089)	102,426	78,206	110,000
8890	Project Reach (3170)	5,069	19,866	22,037
8890	Referee and Lane Technician Training (1950)	0	7,692	29,715
8890	RITC Program Training	13,143	21	20,050
8890	2+2+2=5 Program	0	1,080	7,365
8893	Scheduling Automated Retrieval System	4,249	0	2,678
8896	Foundation		11,721	
Total Local Income		4,086,823	4,034,618	5,408,475
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted - Parking	446,231	374,274	400,000
8980	District Match for Lib Mat/Instr Equip (from Fund 11)	154,086	69,174	80,000
Total Incoming Transfers		600,317	443,448	480,000
TOTAL INCOME - ALL SOURCES		14,068,889	16,547,591	19,047,752
TOTAL BEGINNING BALANCE AND INCOME		17,110,377	19,552,866	22,168,089

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
EXPENDITURES / APPROPRIATIONS				
ACADEMIC SALARIES				
1100	Regular Schedule, Teaching	48,940	290,353	188,855
1200	Regular Schedule, Non-Teaching	1,440,338	1,460,134	1,684,488
1300	Other Schedule, Teaching	129,810	357,376	300,173
1400	Other Schedule, Non-Teaching	<u>451,372</u>	<u>533,718</u>	<u>493,811</u>
Total Academic Salaries		2,070,460	2,641,581	2,667,327
CLASSIFIED SALARIES				
2100	Full Time	3,231,363	3,759,401	4,085,742
2200	Instructional Aides, Full Time	263,671	259,009	288,750
2300	Student Help, Hourly and Overtime	<u>1,947,760</u>	<u>2,236,119</u>	<u>2,595,897</u>
Total Classified Salaries		5,442,794	6,254,529	6,970,389
STAFF BENEFITS				
3100	State Teachers' Retirement	135,342	174,186	231,767
3200	Public Employees' Retirement System	338,869	401,408	425,632
3300	Social Security - OASDI & Medicare	377,996	450,822	446,078
3400	Health and Welfare	652,614	742,808	771,485
3500	Unemployment Insurance	27,103	3,922	3,950
3600	Workers' Compensation Insurance	107,488	86,533	93,534
3700	Cash in lieu of Insurance	8,742	7,308	7,673
3800	Alternate Retirement Plan	<u>16,239</u>	<u>14,739</u>	<u>12,445</u>
Total Staff Benefits		1,664,393	1,881,726	1,992,564
BOOKS, SUPPLIES AND MATERIALS				
4200	Books	100,786	52,393	57,578
4300	Instructional Supplies	236,971	447,630	370,382
4500	Non-Instructional Supplies	<u>428,936</u>	<u>482,109</u>	<u>579,060</u>
Total Books, Supplies, and Materials		766,693	982,132	1,007,020
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Personal Services/Indirect Costs	1,748,940	1,603,407	3,201,828
5200	Travel, Conference & In-Service Training	222,134	241,842	355,172
5300	Dues and Memberships	22,836	8,490	11,055
5400	Insurance	32,997	58,146	35,275
5500	Utilities and Housekeeping Service	7,932	50,018	10,069
5600	Contracts, Rentals, and Repairs	81,545	88,081	113,833
5800	Other Services, Postage, Advertising	476,624	415,141	574,358
5900	Repro Services	<u>16,417</u>	<u>34,831</u>	<u>49,735</u>
Total Contracts Services and Operating Expenses		2,609,425	2,499,956	4,351,325

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
	CAPITAL OUTLAY			
6100	Sites and Improvements	619	13,082	17,170
6200	Buildings	0	4,794	53,463
6300	Library Books	48,984	96,831	100,000
6410	Additional Equipment - Instruction	701,589	1,288,161	867,620
6420	Additional Equipment - Non-Instruction	162,484	273,152	336,847
6425	Replacement Equipment - Non-Instructional	967	0	420
	Total Capital Outlay	<u>914,643</u>	<u>1,676,020</u>	<u>1,375,520</u>
	OTHER OUTGO			
7300	Contribution from Community Advancement	300,000	208,156	200,000
7300	Interfund Transfer - Capital Outlay-Parking	60,000	60,000	60,000
7600	Other Payments to/for Students	276,694	228,429	300,000
	Total Other Outgo	<u>636,694</u>	<u>496,585</u>	<u>560,000</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>14,105,102</u>	<u>16,432,529</u>	<u>18,924,145</u>
	NET ENDING BALANCE / RESERVES	<u>3,005,275</u>	<u>3,120,337</u>	<u>3,243,944</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>17,110,377</u>	<u>19,552,866</u>	<u>22,168,089</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
STUDENT FINANCIAL AID FUND

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	567,635	410,400	472,184
8150	PELL Grant Program	7,884,305	7,790,284	8,000,000
8150	Nursing	<u>0</u>	<u>0</u>	<u>0</u>
Total Federal Income		8,451,940	8,200,684	8,472,184
<u>STATE INCOME</u>				
8620	EOP&S Grant	503,652	550,746	518,978
8620	EOP&S CARE Grant	125,457	135,109	109,514
8650	Cal Grants	<u>1,177,455</u>	<u>1,155,726</u>	<u>1,200,000</u>
Total State Income		<u>1,806,564</u>	<u>1,841,581</u>	<u>1,828,492</u>
TOTAL INCOME - ALL SOURCES		<u><u>10,258,504</u></u>	<u><u>10,042,265</u></u>	<u><u>10,300,676</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	567,635	410,400	472,184
7520	PELL Grant Program	7,884,305	7,790,284	8,000,000
7530	Cal Grants	1,177,455	1,155,726	1,200,000
7540	Nursing	0	0	0
7550	EOP&S Grant	165,070	165,085	165,000
7550	EOP&S CARE Grant	125,457	135,109	109,514
7550	Bus Passes & Food Vouchers	0	3,245	5,000
7633	EOP&S Book Grants	280,538	300,001	300,000
7639	EOP&S Survival Kits	<u>58,044</u>	<u>82,415</u>	<u>48,978</u>
Total Other Outgo		<u>10,258,504</u>	<u>10,042,265</u>	<u>10,300,676</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u><u>10,258,504</u></u>	<u><u>10,042,265</u></u>	<u><u>10,300,676</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
WORKERS' COMPENSATION FUND

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1		265,335	315,670	337,619
<u>LOCAL INCOME</u>				
8860	Interest	1,029	2,869	1,600
8890	Insurance Recoveries	46,878	89,067	60,000
8892	General Fund-Restricted	0	0	0
8980	Contribution from General Fund	<u>1,142,232</u>	<u>948,514</u>	<u>981,117</u>
Total Local Income		1,190,139	1,040,450	1,042,717
TOTAL INCOME - ALL SOURCES		<u>1,190,139</u>	<u>1,040,450</u>	<u>1,042,717</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,455,474</u></u>	<u><u>1,356,120</u></u>	<u><u>1,380,336</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	52,181	54,441	58,020
3000	Staff Benefits	<u>15,391</u>	<u>15,546</u>	<u>15,546</u>
Total Classified Salaries/Benefits		67,572	69,987	73,566
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,072,232	948,514	981,117
5733	Benefits/Claims Paid	0	0	
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	
Total Contract Services and Operating Expenses		<u>1,072,232</u>	<u>948,514</u>	<u>981,117</u>
TOTAL EXPENDITURES / APPROPRIATIONS		1,139,804	1,018,501	1,054,683
NET ENDING BALANCE / RESERVES		<u>315,670</u>	<u>337,619</u>	<u>325,653</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,455,474</u></u>	<u><u>1,356,120</u></u>	<u><u>1,380,336</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
CHILD DEVELOPMENT FUND - INCOME

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
BEGINNING BALANCE JULY 1		3	63	11,319
 <u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8199	Child Development Food Program	<u>0</u>	<u>8,666</u>	<u>9,000</u>
Total Federal Income		0	8,666	9,000
<u>STATE INCOME</u>				
8620	Child Development Apportionment	176,790	184,226	187,650
8699	Child Development Food Program	<u>0</u>	<u>695</u>	<u>990</u>
Total State Income		176,790	184,921	188,640
<u>LOCAL INCOME</u>				
8860	Interest	4,339	5,047	5,532
8871	Child Development Services Fees	245,295	232,101	242,101
8893	Fund Raising Income	<u>11,741</u>	<u>2,451</u>	<u>5,000</u>
Total Local Income		261,375	239,599	252,633
<u>INCOMING TRANSFERS</u>				
8980	Transfer from General Fund	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Incoming Transfers		75,000	75,000	75,000
TOTAL INCOME - ALL SOURCES		<u>513,165</u>	<u>508,186</u>	<u>525,273</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>513,168</u></u>	<u><u>508,249</u></u>	<u><u>536,592</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2007 FINAL BUDGET
CHILD DEVELOPMENT FUND - EXPENDITURES

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	88,530	92,184	96,793
1492	Regular Schedule, Teaching P/T	31,024	20,767	25,805
1493	Regular Schedule, Teaching F/T	<u>117,906</u>	<u>136,941</u>	<u>143,788</u>
Total Academic Salaries		237,460	249,892	266,386
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	109,805	95,652	100,435
2240	Part Time - Instructional	3,550	4,493	0
2300	Part Time	<u>33,556</u>	<u>29,092</u>	<u>30,240</u>
Total Classified Salaries		146,911	129,237	130,675
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	18,935	20,166	22,862
3200	PERS	11,184	9,114	10,326
3300	Social Security - OASDI/Medicare	12,725	10,114	10,956
3400	Health & Welfare	53,076	55,900	59,542
3500	Unemployment Insurance	1,393	170	190
3600	Workers' Compensation	5,107	3,867	4,359
3700	Cash in Lieu of Insurance	315	840	924
3800	Other Benefits - Projects	<u>384</u>	<u>273</u>	<u>300</u>
Total Staff Benefits		103,119	100,444	109,459
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	5,374	1,486	1,532
4330	Publications-Magazines	0	42	50
4500	Non-Instructional Supplies	<u>13,209</u>	<u>14,186</u>	<u>15,235</u>
Total Books, Supplies, and Materials		18,583	15,714	16,817
<u>OTHER OPERATING EXPENSES</u>				
5200	Travel, Conference, In-Service Training	189	228	300
5300	Dues & Memberships	250	250	250
5600	Rental and Repairs	1,237	565	500
5800	Other Services, Postage, Advertising	600	600	600
5900	Repro Services	<u>0</u>	<u>0</u>	<u>0</u>
Other Operating Expenses		2,276	1,643	1,650
<u>CAPITAL OUTLAY</u>				
6400	Equipment	<u>4,756</u>	<u>0</u>	<u>0</u>
Total Capital Outlay		<u>4,756</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES / APPROPRIATIONS		513,105	496,930	524,987
NET ENDING BALANCE / RESERVES		<u>63</u>	<u>11,319</u>	<u>11,605</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>513,168</u></u>	<u><u>508,249</u></u>	<u><u>536,592</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - INCOME

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1		451,396	2,199,047	4,020,108
ADJUSTMENTS		445,778	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>897,174</u>	<u>2,199,047</u>	<u>4,020,108</u>
<u>INCOME</u>				
<u>STATE INCOME</u>				
8651	Comm. College Construction-Library Addition	197,938	990,838	7,285,099
8651	Comm. College Construction-Humanities	0	0	2,686,000
8652	Scheduled Maintenance Program	722,376	982,080	200,000
8654	Hazardous Substances Abatement	0	0	0
Total State Income		920,314	1,972,918	10,171,099
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	25,000	25,000	25,000
8860	Interest	93,055	179,935	180,000
8885	Capital Outlay Fee - Non-Residents	328,882	395,416	390,000
8890	Redevelopment Capital Outlay Funds	80,690	89,755	85,000
8893	Miscellaneous	11,994	0	0
Total Local Income		539,621	690,106	680,000
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	1,002,734	616,266	200,000
8980	Interfund Transfer-Parking Funds Restricted	60,000	60,000	60,000
Total Incoming Transfers		<u>1,062,734</u>	<u>676,266</u>	<u>260,000</u>
TOTAL INCOME - ALL SOURCES		<u>2,522,669</u>	<u>3,339,290</u>	<u>11,111,099</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>3,419,843</u></u>	<u><u>5,538,337</u></u>	<u><u>15,131,207</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - EXPENDITURES

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
EXPENDITURES / APPROPRIATIONS				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	350	7,464	58,939
Total Books, Supplies, and Materials		350	7,464	58,939
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	56,740	78,092	86,854
5220	Travel & Conference Expenses	0	0	0
5300	Dues and Memberships	0	0	0
5620	Scheduled Maintenance Contracts	0	4,900	851,120
5660	Rents, Leases and Repairs	64,012	60,132	541,316
5860	Multi-Media Advertising	0	812	6,194
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		120,752	143,936	1,485,484
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	20,956	58,019	213,908
6200	Buildings	1,078,738	1,308,810	6,645,289
6400	New Equipment	0	0	4,582,000
Total Capital Outlay		1,099,694	1,366,829	11,441,197
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	0	0	450,000
Total Other Outgo		0	0	450,000
TOTAL EXPENDITURES / APPROPRIATIONS		1,220,796	1,518,229	13,435,620
NET ENDING BALANCE / RESERVES		2,199,047	4,020,108	1,695,587
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,419,843	5,538,337	15,131,207

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - INCOME

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1		46,434,954	37,530,589	162,320,132
ADJUSTMENT		<u>(29,969)</u>	<u>35,724</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		46,404,985	37,566,313	162,320,132
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,956,633	8,001,192	6,000,000
8865	Bond Refinancing	79,468	6,787,288	0
8940	Proceeds from Bonds (Second Series)	0	150,000,000	0
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>180,816,464</u>
Total Local Income		2,036,101	164,788,480	186,816,464
TOTAL INCOME - ALL SOURCES		<u>2,036,101</u>	<u>164,788,480</u>	<u>186,816,464</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>48,441,086</u></u>	<u><u>202,354,793</u></u>	<u><u>349,136,596</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET
GENERAL OBLIGATION BOND FUND - EXPENDITURES

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	2,078,017	3,610,090	22,049,824
5600	Repairs	60,678	5,061	30,912
5800	Other Services and Expenses	<u>0</u>	<u>5,895</u>	<u>36,006</u>
	Other Operating Expenses	2,138,695	3,621,046	22,116,742
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	3,444,449	10,655,254	65,080,502
6200	Buildings	4,756,878	24,923,798	188,246,136
6400	New Equipment	<u>570,475</u>	<u>834,563</u>	<u>49,754,323</u>
	Total Capital Outlay	8,771,802	36,413,615	303,080,961
	TOTAL EXPENDITURES / APPROPRIATIONS	10,910,497	40,034,661	325,197,703
	NET ENDING BALANCE / RESERVES	<u>37,530,589</u>	<u>162,320,132</u>	<u>23,938,893</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>48,441,086</u></u>	<u><u>202,354,793</u></u>	<u><u>349,136,596</u></u>

Additional Classrooms and Modernization (ACM)	\$133,887,246
Campus Site Improvements (CSI)	18,813,644
Energy Efficiency Improvements (EEI)	1,321,105
Health and Safety Improvements (HIS)	119,714,335
Information Technology and Equipment (ITE)	49,754,324
Physical Education Facilities Improvements (PEFI)	<u>1,707,049</u>
	<u>\$325,197,703</u>

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EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2007 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1		6,586	92,599	116,247
ADJUSTMENT		0	19,225	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>6,586</u>	<u>111,824</u>	<u>116,247</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	4,636	8,920	9,000
8899	Contribution from General Fund	<u>780,000</u>	<u>780,000</u>	<u>780,000</u>
Total Local Income		<u>784,636</u>	<u>788,920</u>	<u>789,000</u>
TOTAL INCOME - ALL SOURCES		<u>784,636</u>	<u>788,920</u>	<u>789,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>791,222</u></u>	<u><u>900,744</u></u>	<u><u>905,247</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CLASSIFIED SALARIES/BENEFITS</u>			
2100	Full Time	0	0	0
3000	Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Classified Salaries/Benefits		0	0	0
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	<u>266</u>	<u>605</u>	<u>300</u>
Total Books, Supplies, and Materials		266	605	300
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	8,130	0	10,000
5200	Conferences	611	25	2,000
5400	Insurance	687,060	783,181	785,000
5733	Benefits Paid Claimants	<u>2,556</u>	<u>686</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>698,357</u>	<u>783,892</u>	<u>802,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		698,623	784,497	802,300
NET ENDING BALANCE / RESERVES		<u>92,599</u>	<u>116,247</u>	<u>102,947</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>791,222</u></u>	<u><u>900,744</u></u>	<u><u>905,247</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
DENTAL SELF-INSURANCE FUND

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
	BEGINNING BALANCE JULY 1	203,034	158,602	303,230
	ADJUSTMENTS	<u>0</u>	<u>(1,024)</u>	<u>0</u>
	ADJUSTED BEGINNING BALANCE JULY 1	203,034	157,578	303,230
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	12,975	24,082	15,000
8895	Contribution from Payroll Clearing	134,821	191,296	151,120
8895	Contribution from Other Funds	0	0	0
8895	Contribution from General Fund	<u>780,000</u>	<u>900,000</u>	<u>900,000</u>
	Total Local Income	<u>927,796</u>	<u>1,115,378</u>	<u>1,066,120</u>
	TOTAL INCOME - ALL SOURCES	<u>927,796</u>	<u>1,115,378</u>	<u>1,066,120</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,130,830</u></u>	<u><u>1,272,956</u></u>	<u><u>1,369,350</u></u>

EXPENDITURES / APPROPRIATIONS

CONTRACT SERVICES & OPERATING EXPENSES

5733	Benefits Paid	<u>972,228</u>	<u>969,726</u>	<u>985,000</u>
	Total Contract Services and Operating Expenses	<u>972,228</u>	<u>969,726</u>	<u>985,000</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	972,228	969,726	985,000
	NET ENDING BALANCE / RESERVES	<u>158,602</u>	<u>303,230</u>	<u>384,350</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,130,830</u></u>	<u><u>1,272,956</u></u>	<u><u>1,369,350</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2007-2008 FINAL BUDGET
 SPECIAL RESERVE FUND-RETIREE HEALTH PREMIUMS

Account Number	Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
	BEGINNING BALANCE JULY 1	350,000	710,004	2,699,879
	<u>INCOME</u>			
	<u>LOCAL INCOME</u>			
8860	Interest	10,004	131,390	160,000
8899	Contributions from General Fund	<u>350,000</u>	<u>1,858,485</u>	<u>900,000</u>
	Total Local Income	<u>360,004</u>	<u>1,989,875</u>	<u>1,060,000</u>
	TOTAL INCOME - ALL SOURCES	<u>360,004</u>	<u>1,989,875</u>	<u>1,060,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>710,004</u></u>	<u><u>2,699,879</u></u>	<u><u>3,759,879</u></u>
	TOTAL EXPENDITURES / APPROPRIATIONS	0	0	0
	NET ENDING BALANCE / RESERVES	<u>710,004</u>	<u>2,699,879</u>	<u>3,759,879</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>710,004</u></u>	<u><u>2,699,879</u></u>	<u><u>3,759,879</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 FINAL BUDGET
BOOKSTORE FUND

Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1	990,462	933,520	972,305
<u>INCOME</u>			
Sales	6,913,156	7,500,374	7,650,000
Interest	2,271	0	0
Other	117,838	120,217	125,000
Total Local Income	<u>7,033,265</u>	<u>7,620,591</u>	<u>7,775,000</u>
TOTAL INCOME - ALL SOURCES	<u>7,033,265</u>	<u>7,620,591</u>	<u>7,775,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>8,023,727</u></u>	<u><u>8,554,111</u></u>	<u><u>8,747,305</u></u>
<u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,745,009	5,271,304	5,508,000
Freight In	125,711	163,512	130,000
Freight Out	15,113	9,508	12,000
Total Cost of Purchases	<u>4,885,833</u>	<u>5,444,324</u>	<u>5,650,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	1,285,428	1,218,797	1,225,000
Fringe Benefits	346,173	346,634	335,000
Total Salaries & Benefits	<u>1,631,601</u>	<u>1,565,431</u>	<u>1,560,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	74,175	86,272	82,000
Other	152,613	126,983	117,800
Total Operating Expenses/Appropriations	<u>226,788</u>	<u>213,255</u>	<u>199,800</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	276,000	276,000	276,000
Security	23,879	23,247	25,000
Other	46,106	59,549	35,000
Total Non-Operating Expenses	<u>345,985</u>	<u>358,796</u>	<u>336,000</u>
Building Improvements - Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES/APPROPRIATIONS	7,090,207	7,581,806	7,745,800
NET ENDING BALANCE / RESERVES	<u>933,520</u>	<u>972,305</u>	<u>1,001,505</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>8,023,727</u></u>	<u><u>8,554,111</u></u>	<u><u>8,747,305</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-08 FINAL BUDGET
ASSOCIATED STUDENTS FUND

Description	2005-2006 Actual	2006-2007 Actual	2007-2008 Final
BEGINNING BALANCE JULY 1	97,289	99,055	106,093
Due to ASO Representation Fund	(1430)	0	0
ADJUSTMENTS	<u>371</u>	<u>(95)</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	96,230	98,960	106,093
<u>INCOME</u>			
Interest Income	3,204	4,065	4,000
ASO Charity	0	0	0
ASO Fund Raising Activity	0	1,093	3,500
ASO Representation Fee	0	0	0
I.C.C. Fund Raising Activity	555	625	550
Hurricane Harbor Fund Raising	0	334	0
Magic Mountain Fund Raising	9,731	9,856	13,000
Transfer from Auxiliary Services	24,000	24,000	24,000
Miscellaneous Income	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOME	<u>37,490</u>	<u>39,973</u>	<u>45,050</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>133,720</u></u>	<u><u>138,933</u></u>	<u><u>151,143</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization	8,896	7,462	10,200
Total ASO Administration and Business	9,361	10,089	13,800
Total Academic Affairs	299	0	600
Total Student & Community Advancement	1,650	0	2,150
Total Inter-Club Council	<u>14,459</u>	<u>15,289</u>	<u>18,300</u>
TOTAL EXPENDITURES AND TRANSFERS	34,665	32,840	45,050
NET ENDING BALANCE / RESERVES	<u>99,055</u>	<u>106,093</u>	<u>106,093</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>133,720</u></u>	<u><u>138,933</u></u>	<u><u>151,143</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2006-07 FINAL BUDGET
AUXILIARY SERVICES FUND

Description	2005-2006 Actual	2006-2007 Final	2007-2008 Final
BEGINNING BALANCE JULY 1	155,407	195,826	227,689
ADJUSTMENT	<u>74</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	155,481	195,826	227,689
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	59,089	51,189	50,700
Athletics	9,106	6,745	7,100
Union Advertising Sales	9,855	9,910	9,000
Fine Arts Income	62,554	72,207	59,050
Bookstore	276,000	276,000	276,000
District Contribution (Pioneer Theatre)	25,000	25,000	25,000
Investment	1,397	3,961	2,750
Transfer from Community Advancement for Athletics	41,300	41,300	41,300
Miscellaneous	<u>77,929</u>	<u>83,678</u>	<u>0</u>
TOTAL AUXILIARY SERVICES INCOME	<u>562,230</u>	<u>569,990</u>	<u>470,900</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>717,711</u></u>	<u><u>765,816</u></u>	<u><u>698,589</u></u>
<u>EXPENDITURES</u>			
Men's Athletics	62,961	63,074	65,771
Women's Athletics	36,863	38,221	40,511
Men's/Women's Athletics-Pep Band Rallies	7,614	7,329	9,073
Insurance/Tournaments/Publicity	18,463	26,453	20,300
Athletic Transportation/Facilities/Laundry	33,140	36,312	32,345
Stadium and Gym/Training Room	44,459	42,907	0
Union	47,967	48,742	52,600
Fine Arts	86,472	89,617	96,700
Other Programs	159,946	161,472	78,935
Associated Students Transfer	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
TOTAL EXPENDITURES AND TRANSFERS	521,885	538,127	420,235
NET ENDING BALANCE / RESERVES	<u>195,826</u>	<u>227,689</u>	<u>278,354</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>717,711</u></u>	<u><u>765,816</u></u>	<u><u>698,589</u></u>

APPENDIX

APPROPRIATIONS LIMITATION

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

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

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

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

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

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

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

APPROPRIATIONS LIMITATION continued

The following information indicates El Camino College's adopted Appropriations Limit and those Appropriations Subject to Limitation (Proceeds of Taxes) from the initial 1980-81 fiscal year to the current budget year 2007-2008.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1980-81	\$ 36,674,634	\$ 33,832,776
1981-82	\$ 43,180,890	\$41,433,523
1982-83	\$ 47,459,368	\$ 37,828,433
1983-84	\$ 47,554,595	\$ 35,356,404
1984-85	\$ 47,975,723	\$ 34,202,886
1985-86	\$ 48,834,339	\$ 35,500,079
1986-87	\$ 48,588,691	\$ 37,267,974
1987-88	\$ 50,596,485	\$ 39,790,175
1988-89	\$ 51,622,623	\$ 37,750,599
1989-90	\$ 55,830,071	\$ 40,127,041
1990-91	\$ 60,792,822	\$ 46,152,697
1991-92	\$ 62,399,252	\$ 45,778,049
1992-93	\$ 64,483,387	\$ 46,280,500
1993-94	\$ 66,700,996	\$ 43,466,000
1994-95	\$ 64,554,764	\$ 38,847,000
1995-96	\$ 65,789,651	\$ 42,384,700
1996-97	\$ 70,376,992	\$ 46,104,101
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354

ASSESSED VALUE
Fiscal Year Ending June 30

<u>District's Fiscal Year</u>	<u>District's Assessed Value</u>
1985-86	\$21,457,143,895
1986-87	23,215,808,590
1987-88	26,230,139,198
1988-89	27,443,620,320
1989-90	30,390,958,630
1990-91	33,043,399,742
1991-92	35,629,571,042
1992-93	37,249,444,286
1993-94	38,122,491,405
1994-95	38,545,390,834
1995-96	37,575,541,613
1996-97	36,845,220,353
1997-98	37,247,399,202
1998-99	39,022,162,686
1999-00	41,547,560,653
2000-01	44,892,358,442
2001-02	48,527,922,104
2002-03	51,402,197,188
2003-04	54,202,936,075
2004-05	57,615,538,719
2005-06	62,478,430,170
2006-07	68,413,330,820
2007-08	74,232,431,439

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
2005-06	N/A	N/A	N/A
2006-07	N/A	N/A	N/A
2007-08	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 2006-07 base funding rates were \$4367 for Credit FTES and \$2626 for Non-credit FTES. The 2007-08 estimated COLA rate is 4.53%.

The 2007-08 base credit FTES revenue is computed by multiplying the District's final reported 2006-07 FTES (19,305) by the estimated 2007-08 funding rate of \$4,565.

The 2007-08 base non-credit revenue is computed by multiplying the District's reported 2006-07 P2 non-credit FTES (7.13) by the estimated 2007-08 funding rate of \$2,745.

The Basic Revenue for 2007-08 was computed based on 19,300 FTES. The budget is based on the assumption that sufficient FTES will be reached during the year to restore the 19,328 FTES previously reported. If sufficient FTES is not generated in 2007-08 (summer and fall 2007/winter and spring 2008) then the difference needed will be allocated from the FTES generated in summer 2008 to meet the 19,328 target.

Budget Development Criteria

The 2007-08 budget will reflect the goals identified in the El Camino College Educational Master Plan:

Criteria to Allocate Resources

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

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

Augmentations/Enhancements

An augmentation or enhancement request should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget. An enhancement is an increase to the base budget.

Augmentations will be funded in the following order:

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

Planning and Budgeting Committee

The Planning and Budgeting Committee 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 Comprehensive 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.

Immediate Responsibilities and Tasks of the Committee

- Create a planning and budgeting model that links both functions through an integrated process and has a common terminology and ensures campus wide participation.
- Provide oversight and guidance for the creation of a program review process and ensure that it meets the recommendation of the 2002 Accreditation Team.
- Provide oversight and guidance for updating the Comprehensive Master Plan.
- Provide oversight and guidance for incorporating the 2002 Accreditation Team recommendations regarding classified staff evaluations and the governance/consultation process into the planning process.

Ongoing Responsibilities

- Incorporate the findings of program review into the planning process.
- Define and communicate the role the annual reporting process plays in planning and budgeting.
- Implement a three-year cycle of master and strategic planning with an annual review of progress.
- Coordinate the integration of facilities, technology, human resources, and fiscal planning with education planning.
- Engage in long-range financial planning and assist in the development of a fiscal plan as part of the Comprehensive Master Plan.
- Review/monitor ongoing planning and budgeting activities, including: budget requests, revenue and expenditures; institutional effectiveness activities including the implementation of accreditation planning agendas and recommendations; implementation of the Comprehensive Master Plan; overall implementation of the program review process.
- Provide recommendations to the President regarding all planning and budgeting activities, including revenue generating initiatives such as bonds and certificates of participation; funding of strategic initiative; generation of revenue; enrollment management and growth of FTES; alternative sources of funding such as grants and fundraising; the Comprehensive Master Plan.

Budget Goals El Camino College Educational Master Plan

The 2007-08 budget will reflect the goals identified in the El Camino College Educational Master Plan, adopted September 2004. These are:

- Incorporate flexibility into institutional structure and processes.
- Support innovative practices that enhance the educational experience.
- Foster a climate that promotes integrity (faithful to a standard) and accountability.
- Promote student-centered learning to increase student success.
- Support and develop effective and motivated employees.
- Improve and enhance internal and external communication.
- Support and constantly improve the quality of our educational offerings.

College Mission Statement

The mission of El Camino College is to meet the educational needs of our diverse community and ensure student success by offering quality, comprehensive educational opportunities.

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
PRESIDENT

	President's Office <u>5000</u>	Board of Trustees <u>5001</u>	Public Info <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
Assistant to Superintendent	1.00					1.00
Administrative Assistant	1.00		1.00	1.00	1.00	4.00
Graphics Specialist			1.00			1.00
Offset Operator			1.00			1.00
Photographer/Public Info Tech			1.00			1.00
Production Services Supervisor			1.00			1.00
Repro Operator			1.00			1.00
Senior Clerical Assistant			1.00			1.00
Senior Printer			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>10.00</u>	<u>2.00</u>	<u>1.00</u>	<u>22.00</u>

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

	Academic Affairs <u>1000/1003</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
Director		1.00		1.00	1.00	1.50
Assistant Director-Athletics						
Instructor-Classroom		31.20	20.91	34.63	57.96	29.20
Instructor-Reassigned		1.30	0.50	1.83	2.54	0.80
Instructor-Sabbatical			1.00	0.50	2.00	
Assistant to Vice President	1.00					
Administrative Assistant		1.00	1.00	1.00	1.00	1.00
Secretary	1.00				1.00	
Academic Scheduler	1.00					
Accompanist				2.00		
Accounting Assistant III				1.00		1.00
ADPT Computer Specialist						
Athletic Specialist						
Attendant						3.50
CDC Technician		1.00				
Clerical Assistant	1.50	2.00			1.00	1.00
Computer Lab Specialist				1.00		
Computer Lab Technician						
Counselor		1.00				
Curriculum Advisor	1.00					
Custodian CDC		0.75				
Exercise Test Technician						
Faculty Coordinator				1.00		
Instructional Assistant			1.00			
Lab Specialist/Tech			1.00	1.00		1.00
Laundry Assistant						
Lead Teacher CDC		1.00				
Librarian						
Library Media Tech						
Production Employee				8.00		
Production Specialist						
Program Coordinator-ESL					0.75	
Project Coordinator						
Project Specialist				1.00		
Sr. Clerical Assistant			1.00	1.00		1.00
Special Svcs Professional						
Teacher CDC		2.00		1.00		
Tech Services Super						1.00
Theater Manager				1.00		
Theater Production Manager				1.00		
Tool Tech						4.00
Trainer						
Welder						1.00
Total FTE	6.50	43.25	27.41	58.96	68.25	47.00

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ACADEMIC AFFAIRS

	Natural Sciences <u>2000</u>	Math Sciences <u>2100</u>	Health Sciences & Athletics <u>2200</u>	Library <u>2600</u>	Learning Resources <u>2700</u>	Academic Senate <u>3200</u>	<u>Total</u>
Vice President							1.00
Dean	1.00	1.00	1.00				8.00
Director			1.22		1.00		6.72
Assistant Director-Athletics			1.00				1.00
Instructor-Classroom	31.45	35.75	38.00	7.07			286.17
Instructor-Reassigned	0.55	1.50				1.40	10.42
Instructor-Sabbatical		1.50	0.50				5.50
Assistant to Vice President							1.00
Administrative Assistant	1.00	1.00	2.00		1.00		10.00
Secretary							2.00
Academic Scheduler							1.00
Accompanist							2.00
Accounting Assistant III							2.00
ADPT Computer Specialist			1.00				1.00
Athletic Specialist			1.00				1.00
Attendant			4.00				7.50
CDC Technician							1.00
Clerical Assistant	1.00		1.00				7.50
Computer Lab Specialist							1.00
Computer Lab Technician				1.00			1.00
Counselor			1.40				2.40
Curriculum Advisor							1.00
Custodian CDC							0.75
Exercise Test Technician			1.00				1.00
Faculty Coordinator				2.00			3.00
Instruc Assistant							1.00
Lab Specialist/Tech	9.00	1.00			1.00		14.00
Laundry Assistant			1.00				1.00
Lead Teacher CDC							1.00
Librarian				6.00			6.00
Library Media Tech				12.50			12.50
Production Employee							8.00
Production Specialist				2.00	1.00		3.00
Program Coordinator-ESL							0.75
Project Coordinator					1.00		1.00
Project Specialist					1.00		2.00
Sr. Clerical Assistant		1.00	1.00				5.00
Special Svcs Professional	1.00						1.00
Teacher CDC							3.00
Tech Services Super							1.00
Theater Manager							1.00
Theater Production Manager							1.00
Tool Tech							4.00
Trainer			1.00				1.00
Welder							1.00
Total FTE	45.00	42.75	56.12	30.57	6.00	1.40	433.21

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	<u>Total</u>
Vice President	1.00							1.00
Business Manager		1.00						1.00
Chief of Police							0.50	0.50
Director		1.00	1.00	1.00	1.00	1.00		5.00
Assistant Director			1.00		1.00	2.00		4.00
Assistant to Vice Presiden	1.00							1.00
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	0.20	5.20
Secretary					2.00			2.00
Accounting Assistant II				4.00				4.00
Accounting Assistant III		7.60						7.60
Accounting Officer		2.00						2.00
Accounting Technician		2.00						2.00
Accounting Technician II		6.00						6.00
Auto & Equip Mechanic						1.00		1.00
Business System Analyst			1.00					1.00
Buyer				2.00				2.00
Campus Police Officer							6.20	6.20
Campus Police Sergeant							0.60	0.60
Carpenter						2.00		2.00
Computer Lab Specialist			1.00					1.00
Computer Sys Support Tech			6.00					6.00
Custodial Supervisor						1.00		1.00
Custodian						31.50		31.50
Delivery Driver						0.50		0.50
Dispatch Clerk							0.60	0.60
Electrician						2.00		2.00
Employee Relations Specialist					1.00			1.00
Facilities Services Supervisor						1.00		1.00
Facilities Systems Supervisor						1.00		1.00
Grounds/Operations Supervisor						1.00		1.00
Groundskeeper-Gardener I						8.00		8.00
Groundskeeper-Gardener II						1.00		1.00
Sub-Total FTE	2.00	20.60	11.00	8.00	6.00	54.00	8.10	109.70

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	<u>Total</u>
Head Custodian Oper Super						1.00		1.00
Heating & A/C Mech						4.00		4.00
Help Desk Consultant			2.00					2.00
Human Resources Tech I					2.00			2.00
Human Resources Tech II					1.00			1.00
Human Resources Tech III					2.00			2.00
Info Systems Tech Spec			1.00					1.00
Lead Custodian						2.00		2.00
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						1.50		1.50
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
Program Specialist						1.00		1.00
Programmer Analyst			6.00					6.00
Purchasing Assistant				1.00				1.00
Safety & Health Tech					1.00			1.00
Senior Clerical Assistant	1.00					1.00		2.00
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						6.50		6.50
User Support Technician			5.00					5.00
Welder						1.00		1.00
Total FTE	<u>3.00</u>	<u>20.60</u>	<u>31.00</u>	<u>9.00</u>	<u>16.00</u>	<u>87.00</u>	<u>8.10</u>	<u>174.70</u>

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>	Resource Development <u>6500</u>
Vice President	1.00				
Dean			1.00	1.00	
Director		2.00			
Assistant Director		1.00		1.00	
Assistant to Vice President	1.00				
Administrative Assistant		1.00	1.00		2.00
Secretary			1.00		
Accounting Technician					
Admissions/Records Supervisor		1.00			
Assessment/Testing Ctr Assist			1.00		
Assistant Adm/Records Clerk		1.00			
Clerical Assistant		7.00	2.00		
Counselor		1.00	12.50		
Evaluation Specialist		1.00			
Faculty Coordinator			0.50		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist				0.75	
Research Analyst					
Senior Clerical Assistant		2.50			
Special Projects Administrator					
Special Services Professional				1.00	
Student Services Advisor			2.50	1.00	
Student Services Specialist		4.00			
Student Services Technician		1.00	1.50	2.00	
Testing Office Supervisor			1.00		
Total FTE	<u>2.00</u>	<u>23.50</u>	<u>24.00</u>	<u>6.75</u>	<u>2.00</u>

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Enrollment Services <u>7600</u>	Financial Aid <u>7620</u>	Student Development <u>7670</u>	Instutional Research <u>6501</u>	<u>Total</u>
Vice President					1.00
Dean	1.00				3.00
Director	1.00	1.00	1.00		5.00
Assistant Director		1.00			3.00
Assistant to Vice President					1.00
Administrative Assistant	1.00	1.00	1.00		7.00
Secretary	1.00				2.00
Accounting Technician		1.00			1.00
Admissions/Records Supervisor					1.00
Assessment/Testing Ctr Assist					1.00
Assistant Adm/Records Clerk					1.00
Clerical Assistant					9.00
Counselor					13.50
Evaluation Specialist					1.00
Faculty Coordinator	1.00				1.50
Financial Aid Advisor		5.00			5.00
Financial Aid Assistant		4.00			4.00
Operations Officer					1.00
Project Specialist					0.75
Research Analyst				1.00	1.00
Senior Clerical Assistant		1.00			3.50
Special Projects Administrator					0.00
Special Services Professional					1.00
Student Services Advisor	1.00				4.50
Student Services Specialist			1.83		8.00
Student Services Technician		1.00			5.50
Testing Office Supervisor					1.00
 Total FTE	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 6.00	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 15.00	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 3.83	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 1.00	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 86.25

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
	<u>CACT</u>	<u>CITD</u>	<u>CVC</u>	<u>DSPS</u>	<u>EOP&S</u>	<u>Health Services</u>	<u>Matriculation</u>	<u>Financial Aid</u>	<u>Parking Services</u>
Director	1.00	1.00		0.22					
Administrative Assistant	1.00	1.00			1.00				0.80
Alt. Media Services Super.				1.00					
Clerical Assistant	0.50			1.00	1.00	1.00	3.00	4.00	
Clerk							1.00		
Counselor				0.60	2.60		4.00		
Data Entry Operator					1.00				
Dispatchers									3.20
Financial Aid Advisor								3.00	
Campus Police Sergeants									2.40
Campus Police Officer									8.00
Instructional Svcs Adv.				2.00					
Lead Interpreter				1.00					
Nurse						3.00			
Operations Officer				0.50					
Parking Services Tech									1.00
Program Coordinator				0.60					
Project Specialist				1.00	0.25				
Sr. Clerical Assistant				1.00		1.00	1.00		1.00
Special Projects Admin.									
Staff Interpreter				1.75					
Student Services Advisor					3.50				
Student Services Tech					0.50				
Support Services Super.				1.00					
Training Curriculum Specialist			1.00						
TOTAL	2.50	2.00	1.00	11.67	9.85	5.00	9.00	7.00	16.40

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(31)	(61)
	<u>SBDC</u>	<u>WpLRC</u>	<u>TITLE V</u>	<u>TITLE V T E P</u>	<u>Cal- WORKS</u>	<u>Work Force/ Comm Ed</u>	<u>Book- store</u>	<u>Worker Comp/ Prop & Liability</u>
Dean								
Director	1.00	1.00	0.40			1.00	1.00	0.75
Accounting Assistant I								
Accounting Assistant II							1.00	
Accounting Technician II								
Administrative Assistant	1.00					1.00	1.00	
Assistant Director					0.75		1.00	
Business Coordinator								
Case Mgmt CalWORKs					1.00			
Coordinator - FYE			0.25					
Coordinator - SI			1.00					
Clerical Assistant							1.00	
Counselor			0.25					
Faculty Coordinator				1.00				
General Merch Assistant							1.00	
General Merch Buyer							1.00	
Grant Manager				0.50				
Job Developer CalWORKs					1.00			
Lead Accounting Tech							1.00	
Lead Sales Associate							4.00	
Program Coordinator						1.00		
Project Specialist								
Sales Assistant							4.00	
Secretary			1.00					
Special Projects Admin			1.00		0.75	1.00		
Stockroom Lead							1.00	
Student Svcs Tech						1.00		
Technical Assistant							1.00	
Textbook Buyer							1.00	
Textbook Buyer Assistant							1.00	
TOTAL	<u>2.00</u>	<u>1.00</u>	<u>3.90</u>	<u>1.50</u>	<u>3.50</u>	<u>5.00</u>	<u>20.00</u>	<u>0.75</u>

CAPITAL CONSTRUCTION PLAN
STATE FUNDED
2007-08 THROUGH 2011-12

FUNDING APPROVED

<u>Fiscal Year</u>	<u>Project</u>	<u>Amount</u>
2007-08	Humanities Complex Replacement - Equipment	2,686,000
	Learning Resources Center Addition - Construction	8,614,000
	Social Sciences Renovation - Plans	453,000 *
	Social Sciences Renovation - Construction	5,219,000 *
	Total Funding Approved	<u>16,972,000</u>

FUNDING REQUESTED

<u>Fiscal Year</u>	<u>Project</u>	<u>Amount</u>
2009-10	Student Services and Activities Center Renovation	686,000 *
2010-11	Student Services and Activities Center Renovation - Construction	16,525,000 *
	Technical Arts Building Renovation	602,000 *
	Mathematical Sciences Building Renovation -Plans	1,369,000 *
2011-12	Mathematical Sciences Building Renovation - Construction	15,170,000 *
	Total Funding Requested	<u>34,352,000</u>

* The amounts associated with these projects are fifty percent of the project's costs.
The balance of funding will be provided by local funding.

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Advanced Aerospace Mfg. Education Project (F)	1962	238,607	R. Way
Basic Skills Reappropriations (S)	6411	364,107	F. Arce/T. Lew
Board Financial Assistance Program Admin. Allowance (S)	7628	606,780	H. Cooper
CACT COCCC (S)	6470	205,000	W. Yates
CalWORKs (S)	6406	625,116	J. Magee
Capacity Building for Nursing Program Expansion (S)	2235	235,037	K. Townsend
Career Technical Equipment	3840	648,118	J. Marsee
Careers in Child Care Training (S)	1253	160,000	J. Young
Child Care Access Means Parents in School (F)	7732	1,178	S. De Mos
Child Development Training Consortium (L)	4210	27,500	A. Phillips
Community Advancement/Economic Development	64XX	2,608,772	J. Means
Disabled Students Program & Services (S)	3101	1,110,445	D. Patel
Donations (L)	8000	200,000	Various
DPSS (L)	6408	160,356	J. Magee
Early Steps to Emancipation Program (L)	6491	10,964	S. Rodriguez
EGADNAP (S)	2233	68,252	K. Townsend
Excelencia in Education (L)	7610	10,275	A. Spor
Extended Opportunity Program & Services (S)	4700	897,313	D. Reid
Extended Opportunity Program & Services - CARE (S)	4750	128,018	D. Reid
Faculty & Staff Diversity (S)	5010,11	47,327	L. Middleton
Federal Work Study (F)	7621	621,469	H. Cooper
First Year Experience/Learning Communities (L)	7612	46,211	R. Banda-Ralph
Foster Care Education Program (S)	6486	110,105	S. Rodriguez
Fulbright Mexican Grant	6505	750	M. Thompson
Fulbright Polish Grant	6510	14,841	B. Morton
Global Experience Through Technology (F)	6053	134,551	B. Morton
Health Services Fees (L)	6900	655,732	D. Patel
Independent Living Skills Program (F)	6487	37,679	S. Rodriguez
Kinship Education Preparation & Support (F)	6490	32,000	S. Rodriguez
Library Materials/Instructional Equipment/Technology (S)	38XX	205,102	F. Arce
Library Materials/Instructional Equipment/Technology (S) Carryover	38XX	114,178	F. Arce
Live Scan (L)	8089	110,000	M. D'Amico
Matriculation - Credit (S)	6250	778,699	A. Spor
MESA Foundation Contribution (L)	2185	8,299	B. Perez
MESA Program (S)	2180,81	94,494	B. Perez
Model Approaches for Partnerships in Parenting (L)	6490	13,231	S. Rodriguez

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Parking Services (L)	8080	1,445,000	M. D'Amico
Perishable Skills Training (L)	1923	6,127	R. Way
Project Reach (L)	3170	1,931	D. Patel
Puente Reporting Project Carryover (S)	6223	2,550	S. Rodriguez
Referee and Lane Technician Training (L)	1950	25,407	R. Way
Regional Health Occupations Resource Center (L)	2234	27	K. Townsend
Renovation for Capacity Building for Nursing Program Exp (S)	2236	444,411	K. Townsend
RITC Program Training (L)	3632	14,186	D. Patel
SBDC - California Technology, Trade & Commerce (F)	6422,6,7	250,000	J. Means
SBDC - CCCCCO (S)	6424	50,000	J. Means
SBDC - CITD (S)	6425	102,500	J. Means
Scheduling Automated Retrieval System (L)	6205,6	2,678	R. Smith
Telecommunications - Tech. Infrastructure Program (TTIP) (S)			
- 4CNet Data	8350	1,546	J. Wagstaff
- 4CNet Video	8353	12,300	J. Wagstaff
- Human Resources	8560	455	D. Manno
- Library Automation	2616	61,039	A. Grigsby
- Total Cost of Ownership	8354	36,588	J. Wagstaff
Title V - ECC-Santa Monica College Partnership (F)	14XX	946,853	A. Solano
Trailer Bill-Instructional Material	3840	765,154	J. Marsee
Transfer and Articulation Funds (S)	6254	5,000	R. Smith
TRIO (ADAPT-TRIO Dissemination) (S)	3180	20,652	D. Patel
VTEA - Administration (F)	1102	194,994	S. Rodriguez
VTEA - Business/C.I.S. (F)	113X	270,113	S. Rodriguez
VTEA - Industry & Technology (F)	1119	131,224	S. Rodriguez
VTEA - Learning Resource Center (F)	1126	33,440	S. Rodriguez
VTEA - Title II - Tech Prep (F)	6484	67,148	S. Rodriguez
Western Region Interpreter Education Center (F)	3135	59,304	D. Patel
WpLRC State Leadership Grant (S)	6446	205,000	S. Rodriguez
2+2+2=5 Program (L)	6101	8,445	R. Dreizler
Unallocated Funds to Accept Augmentations after Adoption of Final Budget	0000	<u>458,367</u>	
 TOTAL APPROPRIATIONS		 <u>\$ 16,952,945</u>	

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

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Advanced Aerospace Mfg. Education Project (1962)		\$ 327,153
Child Care Access Means Parents in School (7732)		75,000
Federal Work Study (7621)		607,522
Fulbright Mexico Grant (6505)		750
Global Experience Through Technology (6053)		89,456
SBDC - CMTC (6422, 6426, 6427)		270,000
Title V - ECC-Santa Monica College Partnership (1401,1421,1431) 10/07-9/08	518,755	
Title V - ECC-Santa Monica College Partnership (1401,1421,1431) Carryover	<u>219,892</u>	738,647
Title V Mathematics		366,335
Veterans Education Outreach (6105)		1,425
VTEA - Administration	216,983	
VTEA - Business / CIS	10,000	
VTEA - Industry & Technology	97,347	
VTEA - Journalism	10,000	
VTEA - Special Resource Center	1,250	
VTEA - Sign Language	1,500	
VTEA - Fine Arts	159,659	
VTEA - Career & Tech Ed	220,274	
VTEA - Women in Industry & Technology	291,654	
VTEA - Conferences	61,000	
VTEA - Title II - Tech Prep (6484)	<u>67,148</u>	1,136,815
Western Region Interpreter Education Center (3135)		<u>131,536</u>
TOTAL - FEDERALLY FUNDED PROGRAMS		<u>3,744,639</u>

STATE INCOME

Aerospace Export IDRC (6429)		138,597
Basic Skills Reappropriation (1804)		545,823
Board Financial Assistance Program Admin. Allowance (7628)		612,740
CACT/BEST (6476)		145,063
CACT CCCCCO (6470)		205,000
CACT/Quick Start (6482)		315,897
CalWORKs (6406)		641,402
Capacity Building for Nursing Program Expansion (2235)		55,550
Careers in Child Care Training (1253)		159,000
CSA Wired (6441)		587,829
Disabled Students Program (3101)		1,163,128
EGADNAP (2233)		68,252
Extended Opportunity Program & Services (4700)		1,050,000
Extended Opportunity Program & Services - CARE (4750)		111,538
Faculty & Staff Diversity (5010, 5011)		41,780
Foster Care Education (6486)		110,000
High School Globalization (6430)		184,822
Instructional Equipment/Library Materials	208,000	
Instructional Equipment/Library Materials 06-07 carried to 07-08	<u>139,641</u>	347,641
JDIF/Maritime Basic Skills (6440)		192,166
JDIF/Work Ready Certification (6443)		218,215
Matriculation - Credit (6250)		1,135,517
MESA Program (2179, 2180)		101,435
Puente Reporting Project Carryover (6223)		2,550
Renovation for Capacity Building for Nursing Program Exp (2236)		144,430
SBDC - COCCCC (6424)		50,000
SBDC - CITD (6425)		205,000

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

Telecommunications - Tech. Infrastructure Program (TTIP)		
- Human Resources Carryover (8560)	-	
- Library Automation (2616)	44,179	
- 4CNet Data (8350)	1,546	
- Total Cost of Ownership (TCO) (8354)	<u>27,411</u>	73,136
Trailer Bill-Instructional Material 06-07 carried to 07-08		398,696
Transfer and Articulation Funds (6254)		5,000
TRIO (ADAPT-TRIO Dissemination) (3180)		32,431
WpLRC State Leadership Grant (6446)		205,000
YESS (6411)		<u>167,000</u>
TOTAL - STATE FUNDED PROGRAMS		9,414,638
<u>LOCAL INCOME</u>		
Child Development Training Consortium (4210)		27,500
Community Advancement/Economic Development (64XX)		2,500,000
Donations (Various)		264,026
DPSS (6408)		160,356
Excelencia in Education (7610)		9,190
First Year Experience/Learning Communities (7612)		46,211
Health Services Fees (6900)		580,536
LAUSD Gear Up (1213)		100,000
Live Scan (8089)		110,000
MESA Foundation Contribution (2185)		8,299
Model Approaches for Partnerships in Parenting (6490)		69,385
Parking Services Fees (8080)		1,445,000
Perishable Skills Training (1923)		6,127
Project Reach (3170, 71)		22,037
Referee and Lane Technician Training (1950)		29,715
RITC Program Training (3632)		20,050
Scheduling Automated Retrieval System (6205,6206)		2,678
2+2+2=5 Program (6101)		<u>7,365</u>
TOTAL - LOCALLY FUNDED PROGRAMS		5,408,475
SUB-TOTAL		18,567,752
INCOMING TRANSFERS - GENERAL FUND-UNRESTRICTED		<u>469,333</u>
GRAND TOTAL - CATEGORICAL PROGRAMS		<u><u>\$ 19,037,085</u></u>

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 1980-81 through 2005-2006.

1980-81	51.84
1981-82	52.82
1982-83	52.53
1983-84	53.19
1984-85	53.93
1985-86	51.46
1986-87	50.80
1987-88	50.93
1988-89	51.00
1989-90	50.00
1990-91	50.61
1991-92	50.71
1992-93	50.77
1993-94	51.75
1994-95	50.45
1995-96	51.68
1996-97	50.98
1997-98	52.08
1998-99	53.81
1999-00	52.37
2000-01	54.82
2001-02	52.33
2002-03	53.52
2003-04	52.13
2004-05	51.68
2005-06	53.69
2006-07	TBD

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

1984-85	6.10%
1985-86	6.19%
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%

* See Glossary for definition of Base Revenue

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1981-82	30,820	31,470	31,145
1982-83	30,150	27,530	28,840
1983-84	26,888	25,962	26,425
1984-85	25,434	24,564	24,999
1985-86	24,865	25,790	25,328
1986-87	26,440	24,948	25,694
1987-88	25,402	24,959	25,280
1988-89	26,784	25,869	26,327
1989-90	27,330	26,144	26,737
1990-91	27,161	25,480	26,321
1991-92	25,237	25,309	25,273
1992-93	25,321	23,936	24,359
1993-94	23,726	23,279	23,503
1994-95	22,151	21,914	22,033
1995-96	22,350	23,154	22,752
1996-97	23,308	22,812	23,060
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560

FACILITIES MASTER PLAN FUNDING

<u>Source - To Capital Outlay Fund (41)</u>	Total Income Budget	Income Received @ 6/30/07	Uncollected Income @ 7/1/07
State Capital Construction Program	\$ 33,900,000	\$ 0	\$ 33,900,000
State Scheduled Maintenance Program	15,600,000	958,221	14,641,779
State Hazardous Materials Abatement Program	2,200,000	412,414	1,787,586
Redevelopment Funds	1,300,000	227,179	1,072,821
Campus Center Fees	2,000,000	0	2,000,000
Parking Fees	700,000	60,000	640,000
Bookstore / Food Services	700,000	0	700,000
General Fund - Unrestricted	0	0	0
 <u>Source - To General Fund-Restricted Fund (12)</u>			
State Equipment & Library Material Program	9,100,000	1,184,823	7,915,177
 <u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	63,700,000	330,816,464
Interest	0	2,200,647	(2,200,647)
 Total	 <u>\$ 460,016,464</u>	 <u>\$ 68,743,284</u>	 <u>\$ 391,273,180</u>

FACILITIES MASTER PLAN
INITIAL PROJECTS TIMELINE

1. PRIMARY ELECTRICAL SUBSTATION SYSTEM REPLACEMENT
 - a. Design July 2004 – June 2005
 - b. Bidding July 2006 – September 2005
 - c. Construction October 2005 – March 2007

2. HUMANITIES COMPLEX REPLACEMENT
 - a. Design September 2004 – June 2005
 - b. DSA Review July 2005 – December 2005
 - c. Bidding Demolition Phase July 2005 – September 2005
 - d. Demolition October 2005 – December 2005
 - e. Bidding Construction Phase January 2006 – March 2006
 - f. Construction May 2006 – October 2007

3. LEARNING RESOURCE CENTER ADDITION
 - a. Design January 2005 – September 2005
 - b. DSA Review September 2005 – August 2006
 - c. Bidding September 2006 – November 2006
 - d. Construction December 2006 – November 2007

4. LOT H PARKING STRUCTURE
 - a. Design January 2005 – September 2005
 - b. DSA Review October 2005 – September 2006
 - c. Bidding October 2006 – December 2006
 - d. Construction January 2007 – January 2008

5. BOOKSTORE/CAFETERIA RENOVATION
 - a. Design July 2005 – March 2006
 - b. DSA Review April 2006 – September 2006
 - c. Bidding October 2006 – December 2006
 - d. Construction January 2007 – September 2007

6. STUDENT SERVICES AND ACTIVITIES CENTER REPLACEMENT
 - a. Design October 2005 – December 2006
 - b. DSA Review January 2007 – June 2007
 - c. Bidding July 2007 – September 2007
 - d. Construction October 2007 – June 2009

7. CENTRAL PLANT
 - b. DSA Review November 2005 – August 2006
 - c. Bidding September 2006 – November 2006
 - d. Construction December 2006 – October 2007

8. TRACK AND FIELDHOUSE
 - a. Design October 2006 – March 2007
 - b. DSA Review October 2007 – March 2008
 - c. Bidding April 2008 – June 2008
 - d. Construction July 2008 – June 2009

9. HEALTH OCCUPATIONS AND WELLNESS CENTER
 - a. Design July 2007 – September 2008
 - b. DSA Review October 2008 – March 2009
 - c. Bidding April 2009 – June 2009
 - d. Construction July 2009 – June 2010

FEES - ENROLLMENT
1984-85 THROUGH 2007-08

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
2007-08	\$20 per unit, no maximum

FEES - OTHER
1993-94 THROUGH 2007-08

<u>HEALTH FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
1993-94 thru 2004-05	10.00	0
2005-06 thru 2007-08	14.00	0

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2007-08	.50	0

STUDENT PHOTO IDENTIFICATION CARD

1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2007-2008 (mandatory)	0	0

ASSOCIATED STUDENTS SUPPORT STICKER

2000-01 thru 2007-08 (optional)	10.00	0
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<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 2007-08	35.00	0	20.00	20.00	20.00

<u>NON-RESIDENT TUITION FEE</u>	<u>Out-of-State</u>	<u>Out-of-Country</u>	
1993-94 thru 1996-97	117.00	120.00	
1997-98	118.00	122.00	
1998-99	121.00	125.00	
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

AUDITING

1993-94 thru 2007-08	15.00/unit
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FULL-TIME FACULTY OBLIGATION

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

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement **</u>
1993	315.20	322.00		N/A
1994	291.50	293.80		\$48,000
1995	297.20	297.40		\$51,973
1996	289.50	296.60		\$45,885
1997	289.50	291.60	67.12%	\$47,618
1998	324.40	326.06	65.40%	\$49,655
1999	330.20	336.93	65.40%	\$50,961
2000	340.20	351.43	68.30%	\$52,535
2001	330.20	352.41	67.17%	\$53,113
2002	344.20	352.82	65.03%	\$55,026
2003	348.20	347.97	67.50%	\$57,535
2004	340.20	351.29	67.10%	\$57,704
2005	356.20	367.72	69.70%	\$58,149
2006	332.20	357.14	67.12%	\$60,289
2007	337.20	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 INCOME AND EXPENDITURES
FISCAL YEARS 1980-81 THROUGH 2004-05

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Income</u>	<u>Expenditures</u>	<u>Ending Balance</u>
1980-81			6,349,351	34,053,878	(29,728,183)	10,675,046
1981-82	10,675,046	(128,851)	10,546,195	33,128,815	(33,884,301)	9,790,709
1982-83	9,790,709	232,847	10,023,556	30,986,579	(34,687,539)	6,322,596
1983-84	6,322,596	30,553	6,353,149	32,375,590	(35,060,304)	3,668,435
1984-85	3,668,435	(24,197)	3,644,238	34,226,002	(35,638,145)	2,232,095
1985-86	2,232,095	(35,505)	2,196,590	38,927,120	(37,240,939)	3,882,771
1986-87	3,882,771	(2,987)	3,879,784	40,629,929	(40,700,776)	3,808,937
1987-88	3,808,937	(51,021)	3,757,916	42,426,059	(42,254,164)	3,929,811
1988-89	3,929,811	865	3,930,676	44,970,027	(45,529,479)	3,371,224
1989-90	3,371,224	127,765	3,498,989	50,747,584	(50,947,757)	3,298,816
1990-91	3,298,817	(10,808)	3,288,009	52,546,034	(52,161,695)	3,672,348
1991-92	3,672,348	215,771	3,888,119	51,464,865	(49,850,005)	5,502,979
1992-93	5,502,979	(48,605)	5,454,374	51,146,883	(51,549,413)	5,051,844
1993-94	5,051,844	172,712	5,224,556	49,635,004	(52,210,712)	2,648,848
1994-95	2,648,848	104,436	2,753,284	52,098,926	(51,106,637)	3,745,573
1995-96	3,745,573	72,872	3,818,445	55,702,194	(54,520,222)	5,000,417
1996-97	5,000,417	80,111	5,080,528	56,319,262	(57,755,072)	3,644,718
1997-98	3,644,718	(130,068)	3,514,650	62,893,931	(60,277,588)	6,130,993
1998-99	6,130,993	0	6,130,993	68,124,653	(64,539,593)	9,716,053
1999-00	9,716,053	0	9,716,053	69,122,039	(72,457,580)	6,380,512
2000-01	6,380,512	(700,963)	5,679,549	77,263,898	(78,293,873)	4,649,574
2001-02	4,649,574	0	4,649,574	81,231,033	(80,213,025)	5,667,582
2002-03	5,667,582	0	5,667,582	80,509,716	(79,681,337)	6,495,961
2003-04	6,495,961	1,388,710	7,884,671	80,343,890	(81,080,375)	7,148,186
2004-05	7,148,186	585,595	7,733,781	87,199,316	(88,809,662)	6,123,435
2005-06	6,123,435	(894,343)	5,229,092	92,618,222	(92,565,453)	5,281,861
2006-07	5,281,861	(217,660)	5,064,201	106,728,159	(98,153,751)	13,638,609

INSURANCE

		<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	\$297,642	\$311,765	340,142	367,984
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	20,608	21,842	24,020	Incl. Above
General Property, incl Excess Property	\$250 mil; MRL \$25,000	134,685	138,559	140,822	138,400
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	101,446	134,142	129,827	113,537
Crime/Fidelity Bond	\$5 mil; deductible \$500	5,256	4,843	4,815	4,588
Tripster Accident	\$ 5,000 med; \$10,000 accidental death	2,000	2,000	2,200	2,200 E
Business Travel	\$100,000/ea; \$800,000 aggregate	200	200	429	450 E
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	900,000	1,072,231	948,514	981,117
SAWCX II	Deficit Assessment, 1 of 5	3,731	0	12,401	8,415
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	14,761	12,340	12,885	14,004
Electronic Data Equip.	\$15.979 mil; \$250 deductible	52,276	41,946	44,741	
AV Equipment/Musical Instruments/Art/Art Loan	\$1,005,131 TIV; deductible \$500; Exhibition coverage; \$1,000 AV/Musical Instr.	33,000 E	35,000 E	35,000 E	35,000 E
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	450	450	450	429
<u>STUDENT INSURANCE</u>					
Intercollegiate Athletic	\$25,000; deductible \$250 / \$100	39,095	44,230	57,499	66,339
Catastrophic Athletic	\$10 million; deductible \$25,000	6,600	7,000	7,000	7,000
Student Accident/Injury	\$100,000 max; deductible \$50	27,888	27,888	32,000	48,038
International F-1 Visa	Mandatory; student-paid premium				
TOTAL		<u>\$1,639,638</u>	<u>\$1,854,436</u>	<u>\$1,792,745</u>	<u>\$1,787,501</u>

* Premiums included in Keenan's proforma invoice

E - Estimate

MRL - Member-Retained Limit (formerly SIR)

TIV - Total Insured Value

INTERFUND TRANSFERS

FROM:	General Fund-Unrestricted (11)	
TO:	General Fund-Restricted (12) 3:1 Match	\$ 80,000
	General Fund-Restricted (12) Parking	430,000
	General Fund-Restricted (13) Compton Center Related	1,000,000
	Capital Outlay Fund (41) Match 1:1 Match	200,000
	Child Development Fund (33)	75,000
	Dental Fund (63) Premiums	900,000
	Special Reserve-Retiree Health Premiums (17)	0
	Scholarship - Foundation	10,000
	Auxiliary	<u>25,000</u>
		\$ <u>2,720,000</u>
FROM:	General Fund-Restricted (12)	
TO:	Capital Outlay (41)	\$ <u>60,000</u>
FROM:	Capital Outlay (41)	
TO:	General Fund-Unrestricted (11)	\$ <u>450,000</u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 981,117
	Property & Liability Self-Insurance Fund (62)	<u>780,000</u>
	Total Contributions to Other Funds	\$ <u>1,761,117</u>
FROM:	Bookstore Fund (51)	
TO:	Auxiliary Services Fund	\$ <u>276,000</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2006-07
 GENERAL FUND - RESTRICTED

Income

State Funds		\$ 207,524
District Matching Funds		69,174
		\$ 276,698
Total Income		\$ 276,698

	<u>2006-07 Budget</u>	<u>2006-07 Expenditures</u>	<u>2007-08 Budget</u>
<u>Library Materials / Instructional Equipment</u>			
Instructional Services (3807)	\$ 130,000	\$ 125,660	\$ 4,340
<u>Instructional Equipment</u>			
Behavioral & Social Sciences (3801)	\$ 34,750	\$ 2,905	\$ 31,845
Business (3802)	95,000	70,321	24,679
Fine Arts (3803)	90,500	58,699	31,801
Health Sciences & Athletics (3804)	75,000	29,827	45,173
Humanities (3805)	45,897	28,562	17,335
Industry & Technology (3806)	44,560	0	44,560
Mathematical Sciences (3808)	11,000	1,447	9,553
Natural Sciences (3809)	34,679	26,119	8,560
Total Instructional Equipment	\$ 431,386	\$ 217,880	\$ 213,506
<u>Technology Infrastructure</u>			
Academic Software(3800)	\$ 300,000	\$ 186,042	\$ 113,958
One Time State Funds - Trailer Bill	\$ 189,849	\$ 8,184	\$ 181,665
TOTAL BUDGET	\$ 1,046,895		\$ 509,129
TOTAL EXPENDITURES		\$ 416,446	

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2005-06
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 462,259
District Matching Funds	154,086
	\$ 616,345
Total Income	\$ 616,345

	2005-06 <u>Budget</u>	2005-06 <u>Expenditures</u>	2006-07 <u>Expenditures</u>	2007-08 <u>Budget</u>
<u>Library Materials / Instructional Equipment</u>				
Instructional Services (3807)	\$ 50,000	\$ 48,879	\$ 1,121	\$ 0

Instructional Equipment

Faculty Laptops (3800)	\$ 305,000	\$ 303,810	\$ 0	\$ 1,190
Behavioral & Social Sciences (3801)	51,000	\$ 31,660	14,260	0
Business (3802)	0	0	5,080	0
Fine Arts (3803)	0	0	0	0
Health Sciences & Athletics (3804)	0	0	0	0
Humanities (3805)	1,000	0	228	772
Industry & Technology (3806)	0	0	0	0
Mathematical Sciences (3808)	51,000	4,512	46,488	0
Natural Sciences (3809)	0	0	0	0
One-Stop Services Center (3830)	5,000	0	0	5,000
	\$ 413,000	\$ 339,982	\$ 66,056	\$ 6,962
Total Instructional Equipment	\$ 413,000	\$ 339,982	\$ 66,056	\$ 6,962

Technology Infrastructure

Academic Software (3810)	\$ 72,600	\$ 67,877	\$ 0	\$ 4,723
Learning Resources (Software) (3810)	2,400	2,400	0	0
Curriculum Management (3829)	22,000	11,000	11,000	0
	\$ 97,000	\$ 81,277	\$ 11,000	\$ 4,723
Total Technology Infrastructure	\$ 97,000	\$ 81,277	\$ 11,000	\$ 4,723

<u>Unallocated</u>	\$ 56,345	\$ 0	\$ 0	\$ 56,345
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TOTAL BUDGET	\$ 616,345	\$ 470,138	\$ 78,177	\$ 68,030
TOTAL EXPENDITURES				
GRAND TOTAL EXPENDITURES - ALL FISCAL YEARS			\$ 548,315	

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2004-05
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 420,595
District Matching Funds	\$ 140,198
Total Income	\$ 560,793

	<u>2004-05 Budget</u>	<u>2004-05 Expenditures</u>	<u>2005-06 Expenditures</u>	<u>2006-07 Expenditures</u>
<u>Library Materials / Instructional Equipment</u>				
Instructional Services (3807)	\$ 139,249	\$ 139,144	\$ 105	\$ -
<u>Instructional Equipment</u>				
Behavioral & Social Sciences (3801)	\$ 51,000	\$ 50,136	\$ 864	-
Business (3802)	51,000	43,560	4,416	3,024
Fine Arts (3803)	51,000	49,324	(1,226)	2,902
Health Sciences & Athletics (3804)	51,000	41,426	5,206	4,368
Humanities (3805)	51,000	49,123	1,039	838
Industry & Technology (3806)	51,000	50,729	-	-
Mathematical Sciences (3808)	51,000	6,949	44,051	-
Natural Sciences (3809)	51,000	36,639	14,361	-
Total Instructional Equipment	\$ 408,000	\$ 327,886	\$ 68,711	\$ 11,132
<u>Technology Infrastructure</u>				
Community Advancement (3828)	\$ 13,544	\$ 13,544	\$ 0	\$ 0
TOTAL BUDGET	\$ 560,793			
TOTAL EXPENDITURES		\$ 480,574	\$ 68,816	\$ 11,132
GRAND TOTAL EXPENDITURES - ALL FISCAL YEARS				\$ 560,522

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>
1985-86	13,628	262	13,890	1,746,505	125.74
1986-87	13,770	278	14,048	1,160,033	89.69
1987-88	13,459	284	13,743	1,906,760	138.74
1988-89	13,865	292	14,157	2,418,192	170.81
1989-90	14,454	309	14,762	2,287,483	154.96
1990-91	14,770	346	15,116	1,873,036	123.91
1991-92	14,442	313	14,755	1,117,992	75.77
1992-93	14,530	311	14,841	1,426,435	96.11
1993-94	13,804	290	14,094	1,498,613	106.33
1994-95	15,877	387	16,264	1,812,105	111.42
1995-96	15,805	353	16,158	2,003,439	123.99
1996-97	16,579	387	16,966	1,655,318	97.56
1997-98	16,939	442	17,381	1,866,260	107.37
1998-99	17,151	641	17,792	2,004,795	112.68
1999-00	17,366	741	18,107	2,281,209	125.99
2000-01	17,457	929	18,386	2,544,547	138.40
2001-02	18,424	904	19,331	2,634,918	136.30
2002-03	19,043	1,078	20,121	2,379,109	118.24
2003-04	19,475	1,133	20,608	2,673,687	129.74
2004-05	19,305	1,150	20,455	2,843,904	139.03
2005-06	18,228	1,297	19,525	3,110,898	155.62
2006-07	19,305	1,435	20,740	2,858,263	142.25

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 2007-08 fiscal year.

	<u>Estimated Fee</u>
Academy of Criminal Justice Sciences	\$ 85
Accrediting Commission for Community and Junior Colleges	19,159
American Association of Community Colleges	12,690
American Association of Woodturners	65
American College of Sports Medicine	240
Association for Psychological Science	155
Association of California Community College Administrators (ACCA)	300
Association of Collegiate Educators in Sports Medicine	150
Association of International Educators (NAFSA) formerly National Association of Foreign Student Advisors	1,500
Association on Higher Education & Disability (AHEAD)	225
California Association for Postsecondary Education & Disability (CAPED)	270
California Association of Community College Registrars and Admissions Officers (CACCRAO)	350
California Child Development Administrator's Association	280
California Colleges for International Education	450
California Department of Health Services- Radiologic Health Branch (CHS-RHB)	1,150
California Frie Technology Director's Association	75
California Organization of Association Degree Nursing Programs	100
Chambers of Commerce: South Bay Latino 200 (BTC); Torrance 220 (BTC); Wilmington 100 (BTC)	520
Child Development Administrator's Association	300
Commission on Accreditation of Allied Health Education Programs (CAAHEP)	500
Commission on Athletics	10,255
Committee on Chemistry in Two -Year Colleges	25
Council for Higher Education Accreditation	1,502
Council for Resource Development (CRD)	195
Council of Chief Librarians	150
Data Arc, Incorporated	600
Hispanic Association of Colleges and Universities (HACU)	8,760
Honors Transfer Council of California	100
Innovative Users Group	70
International Society for Sports Nutrition (ISSN)	150
Mission football Conference	2,000
National Association of Veterans Program Administrators (NAVPA)	350
National Athletic Trainers Association	440
National Coalition for Campus Children's Centers	125
National Collegiate Honors Council	500
National Conference of Workforce Education	255
National Fire Protection Association	135
National League for Nursing Agency Membership	1,050
National League for Nursing Accrediting Commission	1,560
National Strength and Conditioning Association (NSCA)	120
Nursing Leadership Council of Los Angeles	100
Pacific Association of Collegiate Registrars & Admissions Officers (PACRAO)	100
Recording for Blind & Dyslexic	500
Registry for Interpreters for the Deaf, Inc. (RID)	250
Rotary Club of: Manhattan Beach	1,000
Society for Human Resource Management	160
South Coast Conference	3,400
Southern California Intersegmental Articulation Council (SCIAC)	75
Southern California Registry of Interpreters for the Deaf (SCRID)	35
Southern California Training Officer's Association	40
The Council for Adult & Experimental Learning	100
Western Association of Colleges and Universities Business Officers (WACUBO)	200
Western Regional Honors Council	50
	\$ 72,916

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INTEREST RATE
1994-95 THROUGH 2006-07

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County Pool</u>	<u>School Rate *</u>
1994-95	1st	4.59	4.96
	2nd	5.03	5.43
	3rd	5.66	6.03
	4th	5.85	6.16
1995-96	1st	5.78	6.13
	2nd	5.78	6.38
	3rd	5.55	5.93
	4th	5.23	5.74
1996-97	1st	5.54	5.81
	2nd	5.67	6.14
	3rd	5.53	5.75
	4th	5.71	6.01
1997-98	1st	5.68	6.04
	2nd	5.69	6.35
	3rd	5.68	6.50
	4th	5.69	6.42
1998-99	1st	5.57	6.06
	2nd	5.34	5.79
	3rd	5.20	5.58
	4th	5.15	5.60
1999-2000	1st	5.18	5.52
	2nd	5.38	5.74
	3rd	5.68	5.95
	4th	5.42	6.42
2000-01	1st	6.28	6.32
	2nd	6.41	6.44
	3rd	6.30	6.24
	4th	6.28	5.69
2001-02	1st	4.49	4.65
	2nd	3.66	3.67
	3rd	3.04	3.05
	4th	2.91	2.88
2002-03	1st	2.54	2.49
	2nd	2.28	1.98
	3rd	1.99	1.57
	4th	1.91	1.51
2003-04	1st	1.32	1.35
	2nd	1.33	1.37
	3rd	1.33	1.49
	4th	1.32	1.35
2004-05	1st	1.55	1.59
	2nd	1.86	1.95
	3rd	2.32	2.37
	4th	2.74	3.22
2005-06	1st	3.14	3.18
	2nd	3.57	3.63
	3rd	4.17	4.27
	4th	4.67	4.86
2006-07	1st	5.02	5.33
	2nd	5.15	5.43
	3rd	5.30	5.42
	4th	5.34	5.54

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL / SPRING

DIVISION	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Behavioral & Social Sciences	1,861	1,966	2,148	2,340	2,212	2,226	2,128	2104
Business Education	1,184	1,190	1,162	1,307	1,192	1,268	973	884
Fine Arts	1,978	1,925	1,985	2,323	2,068	2,069	1,995	1932
Health Sciences & Athletics	1,450	1,464	1,423	1,721	1,951	1,965	1,806	1742
Humanities	2,889	2,974	3,046	3,347	3,368	3,381	2,857	2776
Industry & Technology	1,852 *	1,874 *	2,229 *	2,338 *	2,370 *	2,383 *	1,813 *	1896 *
Learning Resources Center	719	599	619	608	291	0	315	462
Mathematical Sciences	1,987	2,008	2,039	2,361	2,303	2,313	2,099	2086
Natural Sciences	1,546	1,464	1,519	1,841	1,814	1,825	1,819	1852
Total	<u>15,466</u> 0	<u>15,464</u> #	<u>16,170</u>	<u>18,186</u>	<u>17,569</u>	<u>17,430</u> 0	<u>15,805</u>	<u>15,734</u>

* Includes FTES from:

Paramedic Program		244	276	272	260	235	170	119
In-Service & Affiliate Trng Program		293	355	340	165	165	222	208
Industrial Emergency Council		19	30	6	0	0	0	0
Total		<u>556</u>	<u>661</u>	<u>618</u>	<u>425</u>	<u>400</u>	<u>392</u>	<u>327</u>

SUMMER

DIVISION	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Behavioral & Social Sciences	255	250	319	378	295	343	280	250
Business Education	59	72	68	67	65	64	67	54
Fine Arts	225	207	207	248	196	196	181	160
Health Sciences & Athletics	144	406 *	534 *	653 *	170	184	173	168
Humanities	280	261	333	370	361	370	286	287
Industry & Technology	102	236	275	383	233	178	238	243
Instructional Services	92	25	35	48	25	0	100	102
Mathematical Sciences	291	278	159	363	346	357	310	315
Natural Sciences	192	185	299	236	215	217	219	225
Total	<u>1,640</u> 0	<u>1,920</u> 0	<u>2,229</u> 0	<u>2,746</u>	<u>1,906</u>	<u>1,909</u>	<u>1,854</u> 0	<u>1,804</u>

* Includes High School Sports Program FTES

	0	250	378	464	0	0	0	0
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RETIREE HEALTH PREMIUM FUND

Financial Accounting Standard 106 and GASB 45 recommend that employers establish a fund to pay for the future costs of retiree medical premiums. An actuarial valuation performed in July 1995 identified El Camino's obligation at January 1, 1994, to be \$7,438,000. Another study performed August 22, 2005, identified the actuarial accrued liability as of June 1, 2005, was \$15,053,009. 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
2001-02		-	147,323	2,924,663
2002-03		-	156,519	3,081,182
2003-04		-	22,440	3,103,622
2004-05		-	92,114	3,195,736
2005-06		-	107,124	3,302,860
2006-07		-	126,200 est	\$ 3,429,060
	Total	<u>\$ 2,400,000</u>	<u>\$1,029,060</u>	<u>\$ 3,429,060</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
	Total	<u>\$ 2,558,485</u>	<u>\$ 141,394</u>	<u>\$ 2,699,879</u>
	GRAND TOTAL			<u><u>\$ 6,128,939</u></u>

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
1/1/91 - 6/30/91	6.917%
7/1/91 - 3/31/92	8.498%
4/1/92 - 6/30/92	7.152%
7/1/92 - 8/31/92	8.498%
9/1/92 - 12/31/92	7.578%
1/1/93 - 6/30/93	6.662%
7/1/93 - 12/31/93	7.376%
1/1/94 - 6/30/94	6.755%
7/1/94 - 12/31/94	4.170%
1/1/95 - 6/30/95	3.526%
7/1/95 - 12/31/95	6.979%
1/1/96 - 6/30/96	6.599%
7/1/96 - 12/31/96	7.787%
1/1/97 - 6/30/97	7.657%
7/1/97 - 12/31/97	6.172%
1/1/98 - 6/30/98	6.033%
7/1/98 - 6/30/02	0%
7/1/02 - 1/31/03	2.894%
2/1/03 - 6/30/03	2.771%
7/1/03 - 6/30/04	10.420%
7/1/04 - 6/30/05	9.952%
7/1/05 - 6/30/06	9.116%
7/1/06 - 6/30/07	9.124%
7/1/07 - 6/30/08	9.306%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
7/1/89 - 6/30/08	8.250%

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1978-79 THROUGH 2006-07

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
1978-79	1,651.00	
1979-80	1,870.00	
1980-81	1,894.00	
1981-82	1,977.00	
1982-83	1,982.00	
1983-84	2,132.00	1,166.00
1984-85	2,268.42	1,237.13
1985-86	2,475.80	1,313.83
1986-87	2,663.23	1,389.64
1987-88	2,744.35	1,436.89
1988-89	2,891.47	1,504.42
1989-90	3,024.30	1,574.23
1990-91	3,285.71	1,647.59
1991-92	2,919.64	1,432.52
1992-93	2,918.83	1,432.53
1993-94	2,986.68	1,461.87
1994-95	2,996.96	1,461.88
1995-96	3,067.63	1,258.32
1996-97	3,169.37	1,549.63
1997-98	3,278.88	1,370.64
1998-99	3,369.13	1,496.85
1999-00	3,397.96	1,617.83
2000-01	3,590.69	1,638.13
2001-02	3,616.21	1,678.50
2002-03	3,530.78	1,720.46
2003-04	3,714.41	1,809.94
2004-05	3,736.76	1,834.50
2005-06	4,122.92	2,479.23
2006-07	4,367.00	2,626.00

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

Revenue is based on FTES effective 1991-92.

SCHEDULED MAINTENANCE PLAN
2006-2007 THROUGH 2008-09

2006-07

Roof Repair/Replacement Social Sciences	139,000	
Primary Electrical System Replacement Phase 6	400,000	
Domestic Water Replacement Phase 4	400,000	
Hydronic Piping Replacement Phase 3	400,000	
Shops HVAC Replacement	400,000	
Campus Theater HVAC Replacement Phase 1	400,000	
North Gym Exterior Refinishing/Repair	80,000	
Campus Walkway/Driveway Replacement Phase 1	400,000	
Fire Alarm Replacement - Physical Education	400,000	
TOTAL 2006-07	4,000,000	3,019,000

2007-08

Roof Repair/Replacement Communications	160,000	
Primary Electrical System Replacement Phase 7	400,000	
Fireline Replacement Phase 3	400,000	
Hydronic Piping Replacement Phase 4	400,000	
Campus Theater HVAC Replacement Phase 2	400,000	
Music HVAC Replacement Phase 1	400,000	
South Gym Exterior Finishing/Repair	60,000	
Campus Walkway/Driveway Replacement Phase 2	280,000	
Fire Alarm Replacement - Women's Locker Room	400,000	
TOTAL 2007-08	2,900,000	2,900,000

2008-09

Roof Repair/Replacement Facilities	321,000	
Primary Electrical System Replacement Phase 8	400,000	
Domestic Water Replacement Phase 5	400,000	
Hydronic Piping Replacement Phase 5	400,000	
Music HVAC Replacement Phase 2	400,000	
Library HVAC Replacement Phase 1	400,000	
Campus Theater Exterior Refinishing and Repair	180,000	
Music Building Ceiling Replacement	300,000	
TOTAL 2008-09	2,801,000	2,801,000

GRAND TOTAL	\$ 8,720,000	
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**2007-08
FINAL BUDGET
ASSUMPTIONS**

Final Budget Assumptions
September 4, 2007
Board of Trustees

The following significant assumptions were used in preparing the 2007-08 Final Budget.

Ending Fund Balance

1. The beginning fund balance from fiscal year 2006-07 increased from \$5,281,861 to an unaudited ending balance of approximately \$13.6 million—13.9%. This increase was the result of:
 - a. excess of revenue over expenditures projected in adopted 2006-07 final budget (\$ 1 million);
 - b. unexpended budgets (\$2.5 million);
 - c. unexpected one-time revenue (\$2.7 million--recalculation of prior year apportionment; mandated cost claims and rebate income; and other local revenue); and
 - d. an additional \$2.1 million in state funding appropriated late in the fiscal-year because of the Compton Center partnership.
2. The 2007-08 ending fund balance is projected to be adjusted to 9.96%--assuming all revenue and expenditures match budgeted expectations.

Revenue & Incoming Transfers

The proposed Final Budget reflects the information that has been made available prior to the adoption of the 2007-08 State of California budget. It is anticipated that additional adjustments may be required, and submitted to the Board of Trustees for approval, once the final State budget has been passed and the California Community College System Office related calculations have been released.

1. State revenue projections for 2007-08 were formulated using:
 - a. Foundation Base Revenue allocation of \$8 million; and
 - b. Credit Base Revenues calculated on 19,300 FTES;
 - c. Both the Foundation (\$8,000,000) and Credit Base Revenue calculations (\$84,283,100) were increased by a statewide inflation factor of 4.53%.
 - d. This formula provides for the total available general revenue of \$96,463,524 for fiscal year 2007-08—e.g., $\$92,283,100 \times 1.0453\% = \$96,463,524$.
 - e. Funding at a level of 19,300 FTES for 2007-08 was achieved by reporting 19,300 FTES for 2006-07. To report 19,300 FTES for 2006-07, 1100 FTES were shifted from Summer session 2007. Borrowing these funds

from the 2007-08 year reduces the amount of reportable 2007-08 FTES by 1100 FTES.

- f. Failure to recover during the 2007-08 year to a level of at least 3% above unadjusted FTES (18,200) could cause the district to experience a potential reduction in credit base revenue for 2008-09.
2. Lottery funds are based on 19,300 FTES funded at a rate of \$143 per FTES.
 3. The projected revenue for 2007-08 does not include any unusual or one-time revenue amounts that were received in 2006-07, including:
 - a. Prior Year Apportionment Correction;
 - b. One-time Reappropriation/Trailer Bill;
 - c. Mandated Cost Claims; and
 - d. Rebate Income.
 4. An incoming transfer of \$450,000 from the Capital Outlay Fund (Fund 41) will be used for the replacement of outdated office computers.

Expenditures:

1. A retroactive salary increase of 5% (\$1,790,872) for calendar year 2007 has been applied to the ending balance for fiscal year 2006-07.
2. A negotiated salary increase of 3% for calendar year 2008 as well as the full additional 5% for the prior year's adjustment (\$4,978,277) has been built into the 2007-08 budget.
3. The 2007-08 budget for part-time instructional salaries includes an increase of:
 - a. \$540,000 for the replacement of twelve full-time faculty; and
 - b. \$630,000 allocated to fund;
 - i. an increase of 130 sections
 - ii. for an additional 520 FTES
 - iii. which will meet with a targeted growth of 3% over the unadjusted 2006-07 level of 18,200 FTES.
4. Medical premiums are projected to increase by 8.5% which may be adjusted when the district's insurance companies announce their actual renewal rates.
5. 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); however
 - 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.

6. Utilities (#5500) are projected to increase by 10%.
7. Additional hardware and software maintenance and licensing contracts (\$400,000) are included in the Contract, Rental and Repair (#5600) accounts.
8. While the Principal Apportionment has been increased by a total of \$4 million to reflect Compton Center responsibilities assumed by El Camino College District's partnership obligations:
 - a. \$1 million is assumed, under the state funding agreement, to be used directly for Compton Center related activities--see item 9(a) below; Interfund transfer out (#7300);
 - b. the remaining \$3 million is included in the expenditure line item "Other Program Services" (#5910); and
 - c. is available to fund one-time programs to improve student learning outcomes and enrollment management efforts.
9. Interfund transfers (#7300) include annual amounts of support to other District funds to meet State matching funds requirements, to fund insurance premiums, and to support the ongoing needs of the District's specially funded programs. Transfers included:
 - a. \$1 million apportionment for Compton Center related expenses (Fund 13)
 - b. Dental Premium \$900,000 (Fund 63)
 - c. Parking Citation revenue \$400,000 (Fund 12)
 - d. Child Development Center \$75,000 (Fund 33)
 - e. Auxiliary Services Support \$70,453 (Fund 79)
 - f. Foundation Scholars—Pioneer Theater \$10,000 (Foundation)
 - g. Parking Fund Expenditure Offset \$30,000 (Fund 12)
 - h. Matching Funds Equipment \$80,000 (Fund 12)
 - i. Matching Funds Maintenance \$200,000 (Fund 41)
10. The budget does not include a transfer of funds for the Government Accounting Standards Board (GASB) – 45 Retirees' Benefits Fund reserve. The district will continue to support the Retirees' Benefit Fund with other available funds.

This budget, when the Other Program Services (#5910) (see Expense 8(b) above) expense line item is removed, is presented as a balanced budget. The need to recover from a decline of more than 6% from ECC's Principal Apportionment high of 19,300 FTES remains the critical objective if the college district is to maintain its strong fiscal condition. This budget reflects salary and support service expenditures for a college of 18,800 FTES with additional reserves available should recovery exceed budget projections.

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 2007-08. 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 complete financial record of the college districts financial and operational plan for 2007-08.

Projection of FTES Requirements to Restore FTES Decline

Fiscal Year	Total FTES
 2004-05	
Summer 04	1,909
Fall 04 - Spring 05	17,397
	19,306
 2005-06	
Summer 05	1,856
Fall 05 - Spring 06	16,346
Total	18,202
 2006-07	
Summer 06	1,806
Fall 06-Spring 07	16,409
Summer 07	1,090
Total	19,305
 2007-08	
Summer 07	710
Fall 07 - Spring 08	16,892 includes 3% inc over 06/07
Summer 08	1,800
Total	19,402
 2008-09	
Summer 08	0
Fall 08 - Spring 09	17,399 includes 3% inc over 07/08
Summer 09	1,800
Total	19,199
 2009-10	
Summer 09	0
Fall 09 - Spring 10	17,399
Summer 10	1,800
Total	19,199

Fall - Spring FTES numbers include the Winter Intersession.
 2006-07 data is based on the final 2006-07 Apportionment Attendance Report.

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 increased is tied to the California Consumer Price Index but may not exceed 2%.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAP – A maximum limit.

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

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

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

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

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

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

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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