



**FINAL BUDGET
2021-2022**

**El Camino Community
College District**

Office of the Superintendent/President
September 7, 2021

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2021-22

Board of Trustees

Mr. Kenneth A. Brown, Member
Ms. Trisha Murakawa, Vice President
Ms. Katherine Steinbronner Mashchler, Member
Mr. Clifford Numark, Secretary
Mr. Nilo Vega Michelin, President
Ms. Karina Ramirez, Student Member

President/Vice Presidents

Dr. Brenda Thames, President/Superintendent
Dr. Ann Tomlinson, Interim Vice President/Assistant Superintendent, Administrative Services
Ms. Jane Miyashiro, Vice President/Assistant Superintendent, Human Resources
Mr. Ross Miyashiro, Vice President/Assistant Superintendent, Student Services
Dr. Jacquelyn Sims, Interim Vice President/Assistant Superintendent, Academic Affairs

Deans

Mr. Jose Anaya, Community Advancement
Ms. Debra Breckheimer, Humanities
Mr. Robin Dreizler, Enrollment Services
Dr. Chris Gold, Behavioral & Social Sciences
Mr. David Gonzales, Industry & Technology
Dr. Amy Grant, Natural Sciences
Dr. Marlow Lemons, Mathematical Sciences
Dr. Crystle Martin, Learning Resources
Dr. Dipte Patel, Counseling & Student Success
Dr. Berkeley Price, Fine Arts
Dr. Virginia Rapp, Business Education
Dr. Russell Serr, Health Sciences and Athletics

Associate Deans

Ms. Irena Zugic, Academic Affairs
Mr. Walter Cox, Associate Dean of Fine Arts
Mr. Scott Kushigemachi, Humanities
Mr. Gerson Vallé, Mathematical Sciences
Ms. Kristina Martinez, Counseling & Student Success
Ms. Ketmany Sundara, Industry & Technology

Directors and Assistant Directors

Mr. Loic Audusseau, Chief Technology Officer
Ms. Julieta Arámburo, Outreach & School Relations
Mr. Jeffrey Baumunk, Public Safety

Directors and Assistant Directors continued

(vacant), Grants Development & Management

Mr. Michael Blada, Interim Asst. Director, Facilities Planning & Services

Ms. Julie Bourlier, Director, Bookstore

Ms. Laura Brogden Adult Education & Work Based Learning Initiatives

Mr. David Brown, Asst. Director, Financial Aid

Mr. Rick Christophersen, Exec Director, Center for the Arts

Mr. Eldon Davidson, Contract Education

Ms. Bridget Delahunt, Event Operations

Ms. Adriana Estrada, Career Technical Education

Mr. Gary Greco, Special Resource Center

Ms. Melissa Guess, Accounting

Ms. Edith Gutierrez, EOPS/CARE, CalWORKs & Guardian Scholars

Mr. Jorge Gutierrez, Exec. Director, Facilities Planning, Operations & Construction

Mr. Arturo Hernandez, Mathematics Engineering Science Achievement

Mr. Jeffrey Hinshaw, Business Manager

Dr. Jaynie Ishikawa, Title IX, Diversity & Inclusion

Ms. Kristen Johnson, Asst Dir, EOPS/CARE, CalWORKs & Guardian Scholars

Ms. Lillian Justice, Registrar

Ms. Sheryl Kunisaki, Learning Resources

Ms. Claire Langeveldt, Investigator

Ms. Lindsey Ludwig, International Student Program

Mr. Greg Luna, Interim Asst. Director, Facilities Planning & Services

Dr. Wanda Morris, Nursing

Mr. Andrew Nasatir, Assistant Director, Bookstore

Ms. Nayeli Oliva, Student Equity & Achievement

Ms. Ann O'Brien, Exec. Director, Marketing & Communications

Mr. John Tamura, Interim Procurement & Risk Management

Mr. Jeffrey Miera, Athletics

Ms. Andrea Sala, Exec. Director, Foundation

Ms. Betty Sedor, Director, Community Education

Ms. Maria Smith Lopez, Human Resources

Ms. Kerri Webb, Interim, Public Info. & Government Relations

Maj. Brenda Threatt, Assist Director, Veterans Services

Ms. Nancy Tonner, Assistant Director, Foundation

Dr. Gregory Toya, Student Development

Mr. Michael Trevis, Chief of Police & Director of Public Services Instructional Programs

Dr. Viviana Unda, Institutional Research and Planning

Ms. Starleen Van Buren, Small Business Dev Center

This page left blank



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

August 30, 2021

Members of the Board of Trustees
El Camino Community College District

I am pleased to present to you the Final 2021-22 Budget for adoption for the El Camino Community College District. This budget establishes our currently unaudited ending fund balances for 2020-21, establishes the beginning balances for 2021-22, and includes a number of revisions to our Tentative Budget due to substantial changes contained within the State's Final Adopted Budget (signed June 29, 2021) from the May Revise.

Fiscal Year 2020-2021

El Camino College ended the year with 14,778.88 earned FTES having had a goal of 19,000 FTES. The district lost significant enrollment during the 2020-21 academic year due to the continued shutdown of campus and shift of instruction to on line courses. Our final expenditures for 2020-21 fell slightly lower than projected in June, leaving a surplus higher than what was expected. All budgeted interfund transfers have been made according to plan and the unaudited 2020-21 Unrestricted General Fund Balance is established at \$56,123,616. All other budget assumptions are shown on pages 1 and 2 of the *Final Budget Book 2020-2021*.

Fiscal Year 2021-22 Final Budget

The final budget has been built based upon the following assumptions: revenues (federal, state, and local) totaling \$ 144,791,447, a 5.07% COLA, 0.5% Growth Funding less a 1.03% deficit factor applied to General Apportionment Revenues. Despite significant losses in FTES, the district is being held harmless and funded based on 18,994.19 FTES. Hold Harmless protections have been extended through Fiscal Year 2024-25. Our current budget is built with expenditure reductions totaling nearly \$6.3 million leaving a balanced budget. This budget does include a 5.07% increase to salary schedules effective January 2022 but does not reflect the potential costs of any new collective bargaining agreements which may be ratified later this fall and the impact of other reductions are being analyzed and quantified. Any additional Adjustments to FY2020-21 revenues, along with additional information from the State Chancellor regarding the status of federal funding, as well as any other revisions of note, will be reported along with their fiscal impact to the Board.

Sincerely,

A handwritten signature in black ink, appearing to read "Brenda Thames".

Brenda Thames, Ph.D.
Superintendent/President

This page left blank

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Nilo Vega Michelin, President
Trustee - Area 2

Trisha Murakawa, Vice President
Trustee - Area 3

Clifford Numark, Secretary
Trustee - Area 5

Katherine Steinbronner Maschler, Member
Trustee- Area 4

Kenneth A. Brown, Member
Trustee - Area 1

Karina Ramirez
Student Trustee

College Mission Statement

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

This page left blank

TABLE OF CONTENTS

Final Budget Assumptions General Fund Unrestricted.....	1
Final Budget Summary - All Funds.....	4-5
General Fund – Unrestricted Fund 11	6-8
General Fund – Restricted Fund 12.....	9-14
Compton College – Related Activities Fund 14.....	15
Special Programs Compton College Partnership Fund 15	16
STRS/PERS Future Liabilities Fund 16.....	17
Capital Outlay Projects Fund 41	18
General Obligation Bond Fund 42	19
Safety Training Center Fund 49	20
Bookstore Fund 51	21
Workers' Compensation Fund 61	22
Property and Liability Self-Insurance Fund 62	23
Dental Self-Insurance Fund 63.....	24
Post-Employment Benefits Irrevocable Trust Fund 69	25
Associated Students Fund 71.....	26
Student Representation Fees Fund 72	27
Student Financial Aid Fund 74.....	28
Auxiliary Services Fund 79	29
Student Organization Fund 81	30
Scholarships & Trust/Agency Fund 82	31
Appendix	
Appropriations Limitation	34-35
Assessed Value/Tax Revenue Anticipation Notes Issued	36
Base Revenue.....	37-40
Budget Development Criteria	41-42
Strategic Initiatives	43
Budgeted Positions	44-47
Capital Construction Plan – Measure E 2002 and 2012	48
Categorical Programs Fund 12 –	
Appropriations and Funding Source	49
Compliance with 50% Law.....	50
Cost-of-Living Adjustment (COLA)	51
Enrollment	52
Enrollment Fees	53
Fees – Other	54
Full-Time Faculty Obligation	55
Insurance.....	56
Lottery.....	57
Professional Memberships	58-59
Institutional Memberships	60-61
Rate of Interest.....	62
Resident FTES by Division	63
Retirement Contribution Rate.....	64
Revenue Limit per Funded ADA/FTES	65
FTES Projections	66
Glossary.....	67-74
Acknowledgements	75

This page left blank

2021-22

**FINAL BUDGET
ASSUMPTIONS**

This page left blank

The following 2021-22 Budget Assumptions are recommended by the President.

1. **Organization**

The 2021-22 El Camino Community College District Final Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor's Office, the Adopted State Budget and from the District's Management Team.

2. **Unrestricted General Fund Budget Guidelines**

- A. Beginning Fund Balance = \$ 56,123,616
- B. Estimated Revenue including Federal, State and Local Sources = \$ 144,791,447
 - a. General Apportionment Revenue (**SCFF**) = \$ 125,800,031 (COLA and Growth are applied only to General Apportionment portion of Revenue)
 - b. Federal Revenue = \$ 0
 - c. Other State Revenue = \$ 9,928,108
 - d. Other Local Revenue = \$ 5,373,500
 - e. Contributions in To Fund 11* = \$ 3,639,808 (From Fund 16 – PERS / STRS Liability)
 - i. The Fund 16 balance will be fully expended after Fiscal Year 2022-23
- C. **SCFF** - General Apportionment Revenue is based on Hold Harmless provision to mitigate the impact of FTES lost as a result of the COVID-19 pandemic
 - a. We are being funded for 18,994.19 FTES
 - b. Our actual FTES as of Annual reporting for 2020-21 was 14,778.88 FTES
 - i. Credit FTES = 14,769.08
 - ii. Non-Credit FTES = 9.80
 - c. Projected Cost of Living Adjustment (**COLA**) increase = 5.07% (plus 0.5% growth), less 1.03% deficit factor equals an increase of only **\$1,284,989** above 2020-21 General Apportionment Funding
- D. Projected Course Offerings: 4,896 sections for the 2021-22 Academic Year.
 - a. 2019-20 5,112
 - b. 2020-21 5,205
 - c. 2021-22 4,896
- E. Step and Column Movement:
 - a. Certificated: 1.75% = \$ 991,603
 - b. Classified: 1.30% = \$ 380,267

- c. Increase Employee benefits Costs resulting from item F = \$ 663,030
- F. Restoration of 2020-21 of the 30% reductions to discretionary Budgets for the 2021-22 Budget Year= \$ 1,511,209
- G. Pension Contributions:
 - a. Public Employee Retirement System (PERS) Increases by 2.300% to 23.000% = \$ 730,642
 - b. State Teachers Retirement System (STRS) Increases by 0.770% to 16.920% = \$ 470,684
- H. Budget for projected utility cost increases of 3% over 2020-21 projected costs = \$ 98,700
- I. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = \$4,496,607
 - a. \$ 2,024,836 to Fund 12 (Restricted General Fund)
 - i. \$ 1,524,836 for Parking Services
 - ii. \$ 500,000 for Technology Refresh
 - b. \$ 500,000 to Fund 41 (Capital Outlay)
 - i. For Total Cost of Ownership - Facilities
 - c. \$ 1,771,771 to Fund 62 (Property & Liability Insurance)
 - d. \$ 200,000 to Fund 74 (Student Financial Aid-Return to Title 4)
- J. 2021-22 Fund 11 expenditure budgets reduced outright or moved to other sources since Tentative Budget:
 - a. \$3 million reduction to interfund transfers out (To Fund 69 – OPEB)
 - i. Actuarial Liability no longer requires this contribution
 - b. \$2.4 million reduction to Adjunct Faculty budgets
 - i. Will strategically realign these budgets to offered sections
 - c. \$400 thousand – Fund 11 budgets for instructional materials expenditures shifted to Instructional Materials Block Grant (Fund 12)
 - d. \$500 thousand - Fund 11 budgets for library books and instructional software moved to Restricted Lottery (Fund 12)
- K. Budgeted Total 2021-22 Expenditures: \$ 144,746,853
- L. Projected Surplus / (Deficit Spending) for 2021-22 Fiscal Year: \$ 44,594
- M. Projected Ending Fund Balance: \$ 56,168,210

This page left blank

**FINAL BUDGET SUMMARY
ALL FUNDS
2021-22**

FUND	General Fund Unrestricted - Fund 11	General Fund Restricted - Fund 12	Strs/Pers Future Liabilities - Fund 16	Capital Outlay Projects - Fund 41	General Obligation Bond Fund 42	Safety Training Center - Fund 49	Book Store Fund - Fund 51	Workers Comp Fund - Fund 61
Beginning Balance	56,123,616	8,403,181	7,359,995	8,917,222	70,879,317	9,924,332	-	602,595
Revenue								
Federal	-	46,406,161	-	-	-	-	-	-
State	89,457,379	22,090,875	-	-	-	-	-	-
Local	51,694,260	4,754,442	155,348	566,845	60,177,000	106,522	2,963,737	1,956,801
Interfund Trasfers In	3,639,808	2,024,836	-	500,000	-	-	-	-
Total Revenue	144,791,447	75,276,314	155,348	1,066,845	60,177,000	106,522	2,963,737	1,956,801
Total Available Resources	200,915,063	83,679,495	7,515,343	9,984,067	131,056,317	10,030,854	2,963,737	2,559,396
Appropriations								
Academic Salaries	58,760,458	3,899,402	-	-	-	-	-	-
Classified Salaries	30,639,975	9,012,520	-	-	-	-	636,737	70,059
Staff Benefits	35,910,803	5,618,651	-	-	-	-	280,000	29,260
Supplies/Books	2,942,506	34,874,179	-	830,836	-	-	1,905,000	-
Other Operating Expenses	11,739,983	12,992,814	-	599,118	74,304,540	182,177	142,000	1,956,801
Capital Outlay	256,521	8,779,373	-	5,061,748	57,927,575	9,951,840	-	-
Transfers Out / Other Outgo	4,496,607	136,130	3,639,808	-	-	-	-	-
Total Appropriations	144,746,853	75,313,069	3,639,808	6,491,702	132,232,115	10,134,017	2,963,737	2,056,120
Board Required 6% Reserve	8,684,811							
Reserve For Contingencies	47,483,399	8,366,426	3,875,535	3,492,365	(1,175,798)	(103,163)	-	503,276
Legally Restricted Reserve	-	-	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-
Net Change to Fund Balance	44,594	(36,755)	(3,484,460)	(5,424,857)	(72,055,115)	(10,027,495)	-	(99,319)
Projected Ending Fund Balance	56,168,210	8,366,426	3,875,535	3,492,365	(1,175,798)	(103,163)	-	503,276

Property And Liability Self-Insurance Fund - Fund 62	Dental Self-Insurance Fund - Fund 63	Post-Employment Benefits Irrevocable Trust Fund - Fund 69	Associated Student Body Fund - Fund 71	Student Representation Fees Fund - Fund 72	Student Financial Aid Fund - Fund 74	Auxiliary Services Fund - Fund 79	Student Organizations Fund - Fund 81	Scholarships & Trust/Agency Fund - Fund 82	Grand Total
203,063	843,480	31,099,526	1,162,695	181,832	2,648,465	396,901	20,659	432,045	199,198,923
-	-	-	-	-	60,400,000	-	-	100,000	106,906,161
-	-	-	-	-	10,490,000	-	-	-	122,038,254
5,000	1,215,288	1,000,000	440,300	35,000	200,000	253,975	30,000	13,378	125,567,896
1,771,771	-	-	-	-	-	-	-	-	7,936,415
1,776,771	1,215,288	1,000,000	440,300	35,000	71,090,000	253,975	30,000	113,378	362,448,726
1,979,834	2,058,768	32,099,526	1,602,995	216,832	73,738,465	650,876	50,659	545,423	561,647,649
-	-	-	-	-	-	-	-	-	62,659,860
-	-	-	-	-	-	-	-	-	40,359,291
-	-	-	-	-	-	-	-	-	41,838,714
128,000	-	-	398,807	-	-	25,772	30,000	-	41,135,100
1,286,512	1,215,288	150,000	41,493	35,000	-	208,203	-	148,792	105,002,721
47,700	-	-	-	-	-	20,000	-	-	82,044,757
-	-	-	-	-	71,201,250	-	-	-	79,473,795
1,462,212	1,215,288	150,000	440,300	35,000	71,201,250	253,975	30,000	148,792	452,514,238
517,622	843,480	31,949,526	1,162,695	181,832	2,537,215	396,901	20,659	396,631	8,684,811
-	-	-	-	-	-	-	-	-	109,133,411
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
314,559	-	850,000	-	-	(111,250)	-	-	(35,414)	(90,065,512)
517,622	843,480	31,949,526	1,162,695	181,832	2,537,215	396,901	20,659	396,631	109,133,411

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
9791	Beginning Balance	28,480,375	34,231,353	56,123,616
9795	Adjustments to Beginning Fund Balance	-	-	-
	Adjusted Beginning Fund Balance	28,480,375	34,231,353	56,123,616
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	-	987	-
8151	Financial Aid Admin. Allowance	-	11,304	-
8191	Federal Indirect Cost	62,675	70,803	-
8199	Federal Grant Income	6,050	-	-
	FEDERAL REVENUE TOTAL	68,725	83,094	-
STATE REVENUE				
8601	Full-Time Faculty Hiring	663,100	872,500	1,210,424
8606	Part-time Faculty Salary Spprt	398,859	409,854	398,170
8610	GA - Gen Apport (State Aid)	60,615,138	46,493,594	48,940,349
8612	Prior Year Corrections	1,891,957	9,910,641	-
8613	Current Year Corrections	-	-	-
8614	Enroll Fee Admin 2%	251,476	287,547	250,000
8621	State Indirect Cost	194,866	183,356	100,000
8623	DSPS P/Y correction > GF(state	-	-	-
8630	GA - Ed Protection Acct (EPA)	9,987,998	30,491,272	30,417,390
8632	Prior Year Ed Protection Acct	(204,011)	-	-
8670	GA - State Tax Subventions	173,099	167,520	171,520
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	12	12	12
8680	State -Lottery	1,967,913	3,398,341	2,536,756
8682	Mandated Costs	568,902	578,541	578,541
8690	Other State Revenues	4,411	(4,411)	-
8692	STRS On-Behalf payments revenu	5,616,231	4,854,217	4,854,217
	STATE REVENUE TOTAL	82,129,951	97,642,984	89,457,379
LOCAL REVENUE				
8800	Administrative Oversight-Compton	-	3,817	-
8811	GA - Secured Roll Tax	32,545,787	34,228,133	34,416,495
8812	GA - Supplemental Roll Tax	932,874	1,037,456	713,546
8813	GA - Unsecured Roll Tax	1,127,890	1,158,503	983,985
8816	GA - Prior Years Taxes	682,386	1,061,466	773,297
8817	GA - ERAF	317,538	-	-
8818	GA - Pen&Interest - Del Taxes	694,414	1,649,203	242,368
8819	GA - RDA Proceeds	543,862	206,015	773,438
8830	Contract Services	-	-	-
8841	Food Service Commission	-	-	-
8842	Equipment/Supplies sales/commi	5,002	5,022	5,500
8850	Rental And Leases	627,659	271,609	203,000
8851	Lease Contract-Pioneer Theater	188,000	47,663	60,000
8854	Lease-Child DevelopmentBldg	(7,541)	-	-
8860	Interest And Investment Income	678,844	276,753	200,000
8870	Student Fees(Contra)BadDebts	(65,310)	(13,935)	-
8872	Community ED class fees	(2,099)	(325)	-
8874	GA - Enrollment Fees	19,057,428	19,382,747	23,084,273
8876	Health Fees	(9,698)	-	-
8879	Transcripts	46,485	47,201	50,000
8880	Non Resident Fees	1,099,419	979,426	1,210,000
8881	Parking Fees	-	-	-
8885	Out of Country Tuition	3,724,152	2,549,588	2,895,000
8887	Catalog/Class Schedule Sales	-	-	-
8888	GA - Bd Fin Assist Prg (BFAP)	(11,312,803)	(11,360,789)	(14,716,642)
8889	Other Student Fees & Charges	22,456	11,669	-
8890	Other Local Income	1,875,873	1,538,849	800,000
8891	District Shows	49,883	-	-
8893	Miscellaneous	43,147	7,699	-
	LOCAL REVENUE TOTAL	52,865,648	53,087,770	51,694,260

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

REVENUES		2019-20	2020-21	2021-22
		Actuals	Unaudited	Proposed
			Actuals	Budget
CONTRIBUTIONS				
8981	Contribution from FD14	380,087	-	-
8982	Contribution from FD15	3,720,317	-	-
8984	Contribution from FD16	3,336,860	3,080,806	3,639,808
	CONTRIBUTIONS TOTAL	7,437,264	3,080,806	3,639,808
TOTAL REVENUES		142,501,588	153,894,655	144,791,447
EXPENDITURES				
ACADEMIC SALARIES				
11	1100 - Regular Schedule, Teaching	27,872,677	26,756,076	32,516,404
12	1200 - Regular Schedule, Non-Teaching	8,550,570	8,553,504	9,215,204
13	1300 - Other Schedule, Teaching	18,676,662	18,441,890	14,884,157
14	1400 - Other Schedule, Non-Teaching	2,331,927	2,148,595	2,142,193
16	1400 - Other Schedule, Non-Teaching	2,000	2,000	2,500
19	1400 - Other Schedule, Non-Teaching	-	-	-
	ACADEMIC SALARIES TOTAL	57,433,836	55,902,066	58,760,458
CLASSIFIED SALARIES				
21	2100 - Full Time	23,764,782	24,791,487	27,703,240
22	2200 - Instructional Aides	1,420,116	1,324,495	1,351,971
23	2300 - Student Help, Hourly and Overtime	2,348,682	1,256,298	1,581,764
26	2600 - Faculty Awards	2,000	6,000	3,000
29	2900 - Other Classified Salaries	-	-	-
	CLASSIFIED SALARIES TOTAL	27,535,580	27,378,280	30,639,975
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	7,905,710	7,480,240	6,768,923
32	3200 - Public Employees' Retirement	5,403,272	5,719,507	6,845,809
33	3300 - Social Security - OASDI/Medicare	2,943,936	2,939,066	3,179,768
34	3400 - Health and Welfare - Medical	8,391,320	8,888,839	10,023,678
35	3500 - Unemployment Insurance	41,839	88,034	813,874
36	3600 - Workers' Compensation Insurance	1,913,374	1,643,273	1,530,961
37	3700 - Cash in Lieu of Insurance	109,144	111,879	-
38	3800 - Other Benefits	389,212	420,180	110,000
39	3902,03 & 3913, 14 - STRS On Behalf Payments	5,616,231	4,854,217	4,859,394
39	3911, 12, 20 - OPEB (Other Post-Employment Benefits)	810,109	792,096	728,227
39	3932 - SERP (Supplemental Early Retirement Plan)	1,155,446	601,588	1,050,169
39	3990 - Retiree Medical Reimbursement	119,616	115,719	-
	STAFF BENEFITS TOTAL	34,799,209	33,654,638	35,910,803
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	6,454	11,135	25,349
43	4300 - Instructional Supplies	661,315	258,268	1,897,470
44	4400 - Other Instructional Supplies	61,779	36,717	88,138
45	4500 - Non-Instructional Supplies	835,721	552,554	865,526
46	4600 - Non-Instructional Supplies/Gasoline	59,920	39,254	66,023
	BOOKS, SUPPLIES AND MATERIALS TOTAL	1,625,189	897,928	2,942,506
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	1,310,422	392,477	1,297,014
52	5200 - Travel, Conference and Training	347,664	67,158	484,390
53	5300 - Dues and Memberships	270,595	241,277	299,200
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	2,637,214	2,341,545	3,702,432
56	5600 - Contracts, Rentals, and Repairs	4,041,909	1,872,348	2,910,517
57	5700 - Legal, Elections, and Audit Expense	499,746	1,171,993	764,000
58	5800 - Other Services, Postage, Advertising	1,978,843	1,563,979	2,132,420
59	5900 - Miscellaneous	117,527	103,935	150,010
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	11,203,920	7,754,711	11,739,983
CAPITAL OUTLAY				
62	6200 -- Building / Improvements	28,420	-	-
63	6300 - Library Books	119,654	-	-
64	6400 - Equipment	730,236	721,526	256,521
	CAPITAL OUTLAY TOTAL	878,310	721,526	256,521

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11

<u>EXPENDITURES</u>		2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
	<u>OTHER OUTGO</u>			
73	7300 - Interfund Transfer-All Funds	-		
	7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	1,429,297	3,215,865	2,024,836
	7313 - Interfund Transfer-Fd 41 Capital Outlay Fund	-	-	500,000
	7305 - Interfund Transfer-Fd62 Property & Liability	1,547,682	1,452,271	1,771,771
	7312 - Interfund Transfer-Fd74 Student Financial Aid	100	-	200,000
	7307 - Interfund Transfer-Fd79 Auxiliary Services	-	-	-
	7390 - Other Outgo	297,487	1,025,106	-
	OTHER OUTGO TOTAL	3,274,566	5,693,242	4,496,607
	TOTAL EXPENDITURES	136,750,610	132,002,391	144,746,853
	NET CHANGE TO FUND BALANCE	5,750,978	21,892,263	44,594
	BOARD REQUIRED 6% RESERVE	8,205,037	7,920,143	8,684,811
	RESERVE FOR CONTINGENCY	26,026,317	48,203,473	47,483,399
	COMMITTED FUND BALANCE	-	-	-
	UNCOMMITTED / UNALLOCATED FUND BALANCE	0	(0)	-
	TOTAL ENDING BALANCE	34,231,353	56,123,616	56,168,210

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Dept	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance			5,720,747	7,000,933	8,403,181
<u>REVENUE</u>					
<u>FEDERAL REVENUE</u>					
8120	7621	Federal Work Study	806,207	-	679,706
8140	6405	TANF	89,174	36,371	76,759
8140	6408	DPSS	100,750	100,750	96,260
8150	7621	Federal Work Study	-	276,546	-
8170	1102	VTEA Administration	743,633	814,665	803,421
8170	6484	CTE Transitions Allocation	46,195	-	-
8190	1214	Teacher Preparation Pipeline	-	73,337	293,961
8190	6105	Veterans Education Outreach	28,656	10,814	67,719
8190	6107	Annual Reporting Fee	-	175	-
8190	6400	Community Advancement	134,000	103,066	80,000
8190	6486	Foster Care Ed	37,644	39,517	31,306
8190	7120	GAMAAA Growing Apprenticeships	-	11,172	202,521
8190	7434	SBA Cares Act	27,772	88,020	167,607
8190	7440	AACC ECCA	10,762	8,651	119,000
8190	7633	CalFresh Outreach Program	10,643	-	43,958
8190	8100	COVID Response Block Grant	-	910,376	-
8190	8116	ARA - Institutional Portion	-	-	22,088,000
8190	8117	CRRSAA - Institutional Portion	-	-	19,291,466
8190	8119	CARESAct	-	3,985,736	1,575,340
8193	6459	Terminal Island-Welding	60,570	22,575	32,000
8193	7102	MDC-Parenting Classes	11,700	-	1,190
8199	2183	MESA UCLA CEED	-	-	21,109
8199	2189	LSAMP-Howard University-47.076	10,000	-	10,000
8199	6204	MediCal Administrative Activit	2,328	1,125	-
8199	6427	Small Bus. Admin	394,163	378,391	95,610
8199	6495	CESMII -SM Workforce Developme	91,137	94,437	187,266
8199	6523	CSU Monterey Bay -NSF Partners	221,514	191,247	236,669
8199	7126	CADENCE Grant	-	23,497	140,418
8199	7435	CASCADE Grant	63,137	41,000	64,875
FEDERAL REVENUE TOTAL			2,889,985	7,211,468	46,406,161
<u>STATE REVENUE</u>					
8620	1006	Student Equity	6,423,937	5,715,127	6,608,270
8620	1009	Strong Workforce Program	1,374,606	1,797,321	3,391,499
8620	1013	Guided Pathways	-	209,724	524,310
8620	2217	ARR for AS Degree Nursing(RN)	180,505	161,075	161,075
8620	3101	DSPS	1,584,247	1,462,722	1,680,193
8620	3105	Access-Print & Electronic Info	11,506	11,506	-
8620	3106	Deaf & Hard of Hearing	363,952	167,364	-
8620	3800	Instructional Block Grant	1,940,229	189,746	189,746
8620	4700	EOPS	1,257,895	1,359,543	1,272,960
8620	4750	EOPS CARE	115,480	149,390	158,500

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
8620	5010	Staff Diversity	21,890	23,198	100,000
8620	5012	Campus Safety Sexual Assault P	12,610	-	-
8620	6111	AB19Calif. College Promise Grt	1,526,326	2,548,539	1,542,380
8620	6231	Dream Resource Liason Support	-	17,018	-
8620	6406	CalWORKs	527,060	511,496	472,970
8620	6412	Career Technical Education	-	1,524	-
8620	6486	Foster Care Ed	57,541	62,462	47,643
8620	6902	Health Services-Mental Health	157,559	-	-
8620	7402	AEBG 16/17 16-328-13	409,954	283,649	698,009
8620	7628	BFAP Adminstration	808,126	816,116	811,412
8620	8551	Prof Development - Restricted	17,105	-	67,304
8650	0000	Accounting Use Only	(111,552)	-	-
8650	1010	Strong Workforce Pgm- Regional	627,131	663,830	1,142,893
8650	1040	AA CA Open OnlineLibrary-ED	12,961	10,055	17,221
8650	1214	Teacher Preparation Pipeline	66,338	-	-
8650	1219	EducationFutures Initiative	203	149	8,100
8650	1410	CELL Bio Lab Grant	-	53,187	95,829
8650	1412	CELL grant UC Comp Sci	-	38,664	-
8650	1802	Student Outcomes Transformat'n	26,741	-	-
8650	1830	Foreign Lang Donations	-	-	1,891
8650	1832	Japanese Lang Donations	-	-	1,924
8650	1928	I&T Prop 39-CIn Ener.Tiny Hous	-	4,636	4,636
8650	2180	MESA Program	69,024	44,831	66,338
8650	6006	IEPI Innovation&Effectiveness	44,810	-	-
8650	6106	VRC Grant Program	35,500	64,500	85,000
8650	6207	Education Planning Initiative	537	27,782	48,238
8650	6224	Puente Reporting - Carryover	1,260	-	11,387
8650	6227	Historically Bick Colleges/Uni	569,746	500,168	581,000
8650	6235	Current&Former Incarcerated	1,775	34,597	100,000
8650	6434	CapitalInfusionProgram (Go Biz	99,028	92,315	12,192
8650	6445	California Apprenticeship Init	169,669	175,891	209,743
8650	7427	TAEP-Technical Assistance Exp	228,309	132,024	215,000
8650	7430	ISPICS	136,847	-	-
8650	7445	CAI-Bio-Flex Apprenticeship Initiative	-	46,468	300,000
8650	8101	Prop 98 COVID 19 Block Grant	-	1,117,498	-
8650	8354	TTIP Total Cost of Operation (TCO)	-	10,369	-
8650	8556	IEPI leadership Development Aw	-	-	166
8680	0000	Accounting Use Only	294,811	-	-
8680	1098	State Lottery	1,065,858	1,493,540	1,080,310
8690	1013	Guided Pathways	575,223	398,360	-
8690	7676	HUNGER FREE CAMPUS	101,752	64,584	127,252
8692	8107	STRS On Behalf	422,727	255,484	255,484
STATE REVENUE TOTAL			21,229,226	20,716,450	22,090,875

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Dept	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
<u>LOCAL REVENUE</u>					
8820	4210	Child Development Training Consortium	12,858	14,624	-
8830	6464	(STCW) Standards for Training Certif & Watch Keeping	59,090	950	62,314
8830	7199	STCW Basic & Advanced	9,460	841	59,275
8860	0000	Accounting Use Only	44,410	31,533	-
8872	6401	Community Education	514,917	502,317	554,250
8872	6402	El Camino Language AcademyECLA	330,881	91,670	132,000
8876	6910	Health Fees-Fall Semester	408,468	404,260	1,211,750
8876	6920	Health Fees-Spring	379,946	367,431	-
8876	6930	Health Fees-Summer	110,970	179,093	-
8881	8080	Parking Services	291,517	(3,824)	-
8881	8081	Parking Fees Permit Machines	196,393	2,607	25,000
8881	8082	Parking Misc Income	22,589	45	-
8881	8083	Parking fee-Mgmt	2,870	-	-
8886	1942	I&T Fire Tech Dontns&Svc Fees	3,282	-	9,296
8890	1014	Stdnt Engagement Innovation Grant	-	660	-
8890	1212	LACOE - Head Start Teachers	128,179	131,019	164,770
8890	1944	MTT 101	6,957	7,860	53,043
8890	2150	TEAGLE-UCLA subaward grant	-	5,431	22,200
8890	6108	2019 American Legion Grant	198	-	3,423
8890	6150	International Students	16,316	16,369	68,086
8890	6400	Community Advancement	5,000	-	-
8890	6401	Community Education	4,431	778	-
8890	6422	SBA Matching Funds- BH Chamber	12,229	3,910	2,000
8890	6431	SBDC Program Income	9,592	1,911	12,148
8890	6478	Cact CA Employee Training Pnl	823,229	1,262,954	1,267,963
8890	6479	Career Pathways	3,494	-	116,444
8890	6493	Resource Family Approval Train	27,489	9,890	31,875
8890	6900	Health Services	1,198	912	-
8890	7403	SB Adult School 18-19	371,267	356,590	431,419
8890	7410	AARP Foundation grant 18/19	5,000	5,000	-
8890	7429	Arconic Foundation Grant	19,820	-	-
8890	7606	Student Spprt Svc-UMOJA	33,588	5,448	-
8890	8082	Parking Misc Income	1,257	-	-
8890	8084	Impound Admin	225	-	-
8890	8085	Citations Moving Violations	1,420	271	-
8890	8086	Parking Citations-Phoenix Group	47	-	-
8890	8087	Parking Violations DMV	-	-	30,000
8890	8089	Livescan Prog. /Campus Police	5,975	5,339	-
8893	1731	Fine Arts - Art Dept Donation	6,484	-	20,093
8893	1732	Fine Arts - Music Donations	-	-	1,534

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Dept	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
8893	1733	Fine Arts - Dance Donations	25,482	5,393	36,018
8893	1734	Fine Arts - Artes de El Camino	55,547	1,398	38,591
8893	1735	Fine Arts - Prodcnts Donations	-	-	5,975
8893	1736	OBS - Renovtns/Restorations	-	-	10
8893	1737	OBS - Haag Recital Hall Dontns	-	-	595
8893	1738	Fine Arts - S Bay Child Choir	71,954	2,803	-
8893	1739	JAZZ	-	-	145
8893	1830	Foreign Lang Donations	-	-	2,116
8893	1834	Spanish Donations	-	-	2,143
8893	1930	I&T General Donations	(157)	-	1,563
8893	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	1,270	-	4,882
8893	2031	Field Trips and Donations	3,498	-	-
8893	2601	Div Office Instr. Services	1,753	-	-
8893	6400	Community Advancement	491,163	446,995	383,521
8893	6401	Community Education	(2,207)	-	-
8893	6459	Terminal Island-Welding	(41,214)	(4,275)	-
8893	6464	(STCW) Standards for Training Certif & Watch Keeping	-	(455)	-
8893	6478	Cact CA Employee Training Pnl	(286,621)	(396,789)	-
8893	7102	MDC-Parenting Classes	(7,103)	-	-
8896	5020	Foundation	2,925	-	-
LOCAL REVENUE TOTAL			4,187,336	3,460,958	4,754,442
<u>CONTRIBUTIONS</u>					
8980	7621	Federal Work Study	464	-	-
8980	8080	Parking Services	1,428,831	1,215,461	1,524,836
8980	8086	Parking Citations-Phoenix Group	-	-	-
8980	8087	Parking Violations DMV	-	-	-
8980	8350	Technology Refresh	-	2,000,404	500,000
8987	6402	El Camino Language AcaemyECLA	-	25,076	-
8980	8102	District-Wide Costs	-	-	-
			1,429,295	3,240,941	2,024,836
TOTAL REVENUES			29,735,842	34,629,816	75,276,314

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 12**

<u>EXPENDITURES</u>	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
<u>ACADEMIC SALARIES</u>			
1200 - Regular Schedule, Non-Teaching	2,291,250	2,598,972	2,885,329
1300 - Other Schedule, Teaching	946,327	271,117	75,600
1400 - Other Schedule, Non-Teaching	2,271,747	2,613,317	938,473
ACADEMIC SALARIES TOTAL	5,509,324	5,483,406	3,899,402
<u>CLASSIFIED SALARIES</u>			
2100 - Full Time	6,438,235	6,235,554	7,539,095
2200 - Instructional Aides	377,177	228,883	70,000
2300 - Student Help, Hourly and Overtime	4,148,165	3,269,771	1,403,425
CLASSIFIED SALARIES TOTAL	10,963,577	9,734,208	9,012,520
<u>STAFF BENEFITS</u>			
3100 - State Teachers' Retirement	574,390	650,991	677,148
3200 - Public Employees' Retirement	1,393,749	1,410,406	1,912,216
3300 - Social Security - OASDI/Medicare	782,918	742,258	629,929
3400 - Health and Welfare - Medical	1,237,922	1,328,438	1,610,223
3500 - Unemployment Insurance	7,314	18,480	121,991
3600 - Workers' Compensation Insurance	366,892	300,163	246,171
3700 - Cash in Lieu of Insurance	16,856	14,962	22,500
3800 - Other Benefits	52,234	62,538	1,750
3900 - STRS On Behalf Payments	601,331	419,750	396,723
STAFF BENEFITS TOTAL	5,033,606	4,947,987	5,618,651
<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	36,168	31,361	113,770
4200 - Books	1,257	63,832	82,000
4300 - Instructional Supplies	122,546	527,597	483,334
4398 - Unallocated Current Year Resources	-	-	4,959,056
4399 - Unallocated Prior Year Carryover	-	-	20,270,745
4400 - Non-Capital Equipment	1,202	-	-
4500/4600 - Non-Instructional Supplies/Gasoline	602,967	1,460,686	8,965,274
BOOKS, SUPPLIES AND MATERIALS TOTAL	764,140	2,083,476	34,874,179
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>			
5100 - Contract for Personal Services	2,617,444	2,540,897	10,720,221
5200 - Travel, Conference and Training	387,595	63,043	399,443
5300 - Dues and Memberships	47,676	21,847	23,114
5400 - Insurance	-	-	-
5500 - Utilities and Housekeeping Services	14,305	94,463	29,700
5600 - Contracts, Rentals, and Repairs	129,952	188,506	143,440
5700 - Legal, Elections, and Audit Expense	3,882	6,498	12,700
5800 - Other Services, Postage, Advertising	1,109,545	1,327,417	1,640,360
5900 - Miscellaneous	5,442	3,002	23,836
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	4,315,841	4,245,672	12,992,814

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Dept	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
<u>CAPITAL OUTLAY</u>					
		6100 - Site Improvements	1,470	-	1,500
		6200 - Buildings / Improvements	-	-	199,253
		6300 - Library Books	49,823	124,322	-
		6400 - Equipment	1,370,650	6,322,768	8,578,620
		CAPITAL OUTLAY TOTAL	1,421,943	6,447,090	8,779,373
<u>OTHER OUTGO</u>					
		7300 - ROLLUP-Interfund Tfr Out	297,077	-	-
		7560 - Scholarships	-	-	41,600
		7600 - Other Payments To/For Students	150,148	-	1,000
		7630 - Bus Passes and Meal Services	-	15,032	-
		7631 - Child Care Payments	-	-	1,000
		7632 - Transportation Services	-	40,057	-
		7634 - Student Transportation Rental	-	-	25
		7635 - Student Fees/Stipends	-	34,065	23,788
		7637 - Student Stipends	-	860	61,224
		7639 - Student Incentive Account	-	195,716	7,493
		OTHER OUTGO TOTAL	447,225	285,730	136,130
		TOTAL EXPENDITURES	28,455,656	33,227,569	75,313,069
		NET CHANGE TO FUND BALANCE	1,280,186	1,402,248	(36,755)
		LEGALLY RESTRICTED FUND BALANCE	7,000,933	8,403,181	8,366,426
		UNCOMMITTED FUND BALANCE	-	-	-
		TOTAL ENDING BALANCE	7,000,933	8,403,181	8,366,426

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
COMPTON COLLEGE-RELATED ACTIVITIES - FUND 14**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		384,943	(8,735)	-
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8860	Interest Income	2,186	-	-
	LOCAL REVENUE TOTAL	2,186	-	-
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	8,735	-
	CONTRIBUTIONS TOTAL	-	8,735	-
TOTAL REVENUES		2,186	8,735	-
<u>ACADEMIC SALARIES</u>				
11	1100 - Regular Schedule, Teaching	-	-	-
12	1200 - Regular Schedule, Non-Teaching	10,781	-	-
14	1400 - Other Schedule, Non-Teaching	-	-	-
	ACADEMIC SALARIES TOTAL	10,781	-	-
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	-	-	-
23	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	-	-	-
<u>STAFF BENEFITS</u>				
31	3100 - State Teachers' Retirement	1,844	-	-
32	3200 - Public Employees' Retirement	-	-	-
33	3300 - Social Security - OASDI/Medicare	153	-	-
34	3400 - Health and Welfare - Medical	1,082	-	-
35	3500 - Unemployment Insurance	6	-	-
36	3600 - Workers' Compensation Insurance	276	-	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	135	-	-
	STAFF BENEFITS TOTAL	3,496	-	-
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
52	5200 - Travel, Conference and Training	1,500	-	-
58	5800 - Other Services, Postage, Advertising	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	1,500	-	-
<u>OTHER OUTGO</u>				
73	7300 - Interfund Transfer to Fund 41	380,087	-	-
	OTHER OUTGO TOTAL	380,087	-	-
TOTAL EXPENDITURES		395,864	-	-
NET CHANGE TO FUND BALANCE		(393,678)	8,735	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		(8,735)	-	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
SPECIAL PROGRAMS COMPTON COLLEGE PARTNERSHIP - FUND 15**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		3,233,340	(20,071)	-
REVENUE				
LOCAL REVENUE				
8800	Local	22,385	20,071	-
	LOCAL REVENUE TOTAL	22,385	20,071	-
CONTRIBUTIONS				
8600	State Revenue Sources	-		
8980	Contr. from FD11	-		-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		22,385	20,071	-
ACADEMIC SALARIES				
14	1400 - Other Schedule, Non-Teaching	2,078	-	-
	ACADEMIC SALARIES TOTAL	2,078	-	-
CLASSIFIED SALARIES				
21	2100 - Full Time	6,418	-	-
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	390	-	-
	CLASSIFIED SALARIES TOTAL	6,808	-	-
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	350	-	-
32	3200 - Public Employees' Retirement	1,266	-	-
33	3300 - Social Security - OASDI/Medicare	518	-	-
34	3400 - Health and Welfare - Medical	1,248	-	-
35	3500 - Unemployment Insurance	4	-	-
36	3600 - Workers' Compensation Insurance	200	-	-
38	3800 - Other Benefits	98	-	-
	STAFF BENEFITS TOTAL	3,684	-	-
BOOKS, SUPPLIES AND MATERIALS				
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	253	-	-
52	5200 - Travel, Conference and Training	-	-	-
53	5300 - Dues and Memberships	-	-	-
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	-	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	253	-	-
CAPITAL OUTLAY				
63	6300 - Library Books	(462,000)	-	-
64	6400 - Equipment	4,656	-	-
	CAPITAL OUTLAY TOTAL	(457,344)	-	-
OTHER OUTGO				
73	7300 - Interfund Transfer Out	3,720,317	-	-
	OTHER OUTGO TOTAL	3,720,317	-	-
TOTAL EXPENDITURES		3,275,796	-	-
NET CHANGE TO FUND BALANCE		(3,253,411)	20,071	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		(20,071)	-	-

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
STRS/PERS FUTURE LIABILITIES - FUND 16

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		13,494,737	10,387,614	7,359,995
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8860	Interest Income	229,737	53,187	155,348
	LOCAL REVENUE TOTAL	229,737	53,187	155,348
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		229,737	53,187	155,348
<u>OTHER OUTGO</u>				
73xx	7300 - Interfund Transfer	3,336,860	3,080,806	3,639,808
	OTHER OUTGO TOTAL	3,336,860	3,080,806	3,639,808
	TOTAL EXPENDITURES	3,336,860	3,080,806	3,639,808
NET CHANGE TO FUND BALANCE		(3,107,123)	(3,027,619)	(3,484,460)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		10,387,614	7,359,995	3,875,535

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		10,396,522	9,060,659	8,917,222
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8652	Sched Maint & Spec Rep Program	-	-	-
STATE REVENUE TOTAL		-	-	-
<u>LOCAL REVENUE</u>				
8856	Insurance Settlement	-	92,000	-
8860	Interest And Investment Income	159,002	50,813	-
8885	Out of Country Tuition	357,854	267,744	566,845
LOCAL REVENUE TOTAL		516,856	410,557	566,845
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD 11 & 12	112,672	1,000,000	500,000
CONTRIBUTIONS TOTAL		112,672	1,000,000	500,000
TOTAL REVENUES		629,528	1,410,557	1,066,845
<u>EXPENDITURES</u>				
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	(106)	-	-
CLASSIFIED SALARIES TOTAL		(106)	-	-
<u>STAFF BENEFITS</u>				
32	3200 - Public Employees' Retirement	-	-	-
33	3300 - Social Security - OASDI/Medicare	(8)	-	-
34	3400 - Health and Welfare - Medical	-	-	-
35	3500 - Unemployment Insurance	(3)	-	-
36	3600 - Workers' Compensation Insurance	(1)	-	-
STAFF BENEFITS TOTAL		(12)	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
45	4500/4600 - Non-Instructional Supplies/Gasoline	17,953	-	830,836
BOOKS, SUPPLIES AND MATERIALS TOTAL		17,953	-	830,836
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
51	5100 - Contract for Personal Services	239,354	159,306	599,118
55	5500 - Utilities & Hskp	-	507	-
56	5600 - Contracts, Rentals, and Repairs	-	129,490	-
57	5700 - Legal, Elections, and Audit Expense	152,747	-	-
58	5800 - Other Services, Postage, Advertising	-	128,270	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		392,101	417,573	599,118
<u>CAPITAL OUTLAY</u>				
61	6100 - Site Improvements	509,701	189,145	5,061,748
63	6200 - Buildings	603,394	720,714	-
64	6400 - Equipment	442,360	226,562	-
CAPITAL OUTLAY TOTAL		1,555,455	1,136,421	5,061,748
TOTAL EXPENDITURES		1,965,391	1,553,994	6,491,702
NET CHANGE TO FUND BALANCE		(1,335,863)	(143,437)	(5,424,857)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		9,060,659	8,917,222	3,492,365

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		86,616,929	44,329,054	70,879,317
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	1,176,002	398,144	
8893	Miscellaneous Revenue	-	-	-
LOCAL REVENUE TOTAL		1,176,002	398,144	-
<u>CONTRIBUTIONS</u>				
8940	Sale of Bonds		49,761,759	60,177,000
8992	Contribution From Fd 47		135,070	-
8993	Contribution from Fd 48	-	552	-
CONTRIBUTIONS TOTAL		-	49,897,381	60,177,000
TOTAL REVENUES		1,176,002	50,295,525	60,177,000
<u>EXPENDITURES</u>				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500/4600 - Non-Instructional Supplies/Gasoline		-	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL		-	-	-
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100 - Contract for Personal Services		3,763,416	2,935,368	12,621,832
5200 - Travel, Conference and Training		-	-	-
5300 - Dues and Memberships		-	-	-
5400 - Insurance		116,464	1,994,520	103,121
5500 - Utilities and Housekeeping Services		-	-	-
5600 - Contracts, Rentals, and Repairs		-	-	-
5700 - Legal, Elections, and Audit Expense		226,569	239,401	248,612
5800 - Other Services, Postage, Advertising		8,910	5,991	61,330,975
5900 - Miscellaneous		-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		4,115,359	5,175,279	74,304,540
<u>CAPITAL OUTLAY</u>				
6100 - Site Improvements		2,993,900	440,302	797,453
6200 - Buildings		34,751,517	16,843,573	56,081,909
6400 - Equipment		1,603,101	1,150,485	1,048,213
CAPITAL OUTLAY TOTAL		39,348,518	18,434,360	57,927,575
7300 - Interfund Transfer		-	135,622	-
OTHER OUTGO TOTAL		-	135,622	-
TOTAL EXPENDITURES		43,463,877	23,745,261	132,232,115
NET CHANGE TO FUND BALANCE		(42,287,875)	26,550,263	(72,055,115)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		44,329,054	70,879,317	(1,175,798)

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
SAFETY TRAINING CENTER - FUND 49**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		9,994,132	10,120,380	9,924,332
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8608	One Time Appropriation	-	-	-
	STATE REVENUE TOTAL	-	-	-
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	170,021	55,200	106,522
	LOCAL REVENUE TOTAL	170,021	55,200	106,522
TOTAL REVENUES		170,021	55,200	106,522
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
	5100 - Contract for Personal Services	22,265	3,000	6,000
	5700 - Legal, Elections, and Audit Expense	21,508	19,502	61,000
	5800 - Other Services, Postage, Advertising	-	-	115,177
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	43,773	22,502	182,177
<u>CAPITAL OUTLAY</u>				
	6200 - Buildings	-	228,745	9,951,840
	CAPITAL OUTLAY TOTAL	-	228,745	9,951,840
TOTAL EXPENDITURES		43,773	251,248	10,134,017
NET CHANGE TO FUND BALANCE		126,248	(196,048)	(10,027,495)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		10,120,380	9,924,332	(103,163)

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
BOOK STORE FUND - FUND 51**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		676,938	611,412	-
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Sales	3,833,110	1,475,000	1,475,000
8800	Other Local Income	34,588	26,000	26,000
LOCAL REVENUE TOTAL		3,867,698	1,501,000	1,501,000
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	96,522	1,462,737
CONTRIBUTIONS TOTAL		-	96,522	1,462,737
TOTAL REVENUES		3,867,698	1,597,522	2,963,737
<u>EXPENDITURES</u>				
<u>PURCHASES, EXPEDITURES/APPROPRIATIONS</u>				
Purchases		2,572,075	1,145,000	1,800,000
Freight In		113,170	47,000	80,000
Freight Out		9,885	58,000	25,000
PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL		2,695,130	1,250,000	1,905,000
<u>SALARIES & BENEFITS</u>				
Payroll		762,103	565,736	636,737
Fringe Benefits		286,986	270,268	280,000
SALARIES & BENEFITS TOTAL		1,049,089	836,004	916,737
<u>OPERATING EXPENSES</u>				
VISA / MasterCard		100,160	50,000	62,000
Other		88,845	72,930	80,000
OPERATING EXPENSES TOTAL		189,005	122,930	142,000
<u>NON-OPERATING EXPENSES</u>				
Auxiliary Services Support		-	-	-
Security		-	-	-
Other		-	-	-
NON-OPERATING EXPENSES TOTAL		-	-	-
TOTAL EXPENDITURES		3,933,224	2,208,934	2,963,737
NET CHANGE TO FUND BALANCE		(65,526)	(611,412)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		611,412	-	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
WORKERS COMP FUND - FUND 61**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		322,712	697,878	602,595
REVENUE				
 LOCAL REVENUE				
8800	Other Local Income	2,416,449	1,953,910	1,956,801
8860	Interest Income	-	-	-
LOCAL REVENUE TOTAL		2,416,449	1,953,910	1,956,801
 CONTRIBUTIONS				
8980	Contr. from FD11	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		2,416,449	1,953,910	1,956,801
EXPENDITURES				
 CLASSIFIED SALARIES				
21	2100 - Full Time	64,556	69,287	70,059
CLASSIFIED SALARIES TOTAL		64,556	69,287	70,059
 STAFF BENEFITS				
32	3200 - Public Employees' Retirement	12,731	12,670	17,941
33	3300 - Social Security - OASDI/Medicare	4,946	5,299	6,133
34	3400 - Health and Welfare - Medical	4,666	3,503	3,329
35	3500 - Unemployment Insurance	32	57	33
36	3600 - Workers' Compensation Insurance	1,452	1,367	1,099
37	3700 - Cash in Lieu of Insurance	210	210	-
39	3900 - STRS On Behalf Payments	-	-	725
STAFF BENEFITS TOTAL		24,037	23,106	29,260
 CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	1,952,690	1,956,801	1,956,801
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,952,690	1,956,801	1,956,801
TOTAL EXPENDITURES		2,041,283	2,049,194	2,056,120
NET CHANGE TO FUND BALANCE		375,166	(95,283)	(99,319)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		697,878	602,595	503,276

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		542	99,540	203,063
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	5,094	2,426	5,000
8860	Interest Income	-	-	-
LOCAL REVENUE TOTAL		5,094	2,426	5,000
CONTRIBUTIONS				
8980	Contr. from FD11	1,547,682	1,452,271	1,771,771
CONTRIBUTIONS TOTAL		1,547,682	1,452,271	1,771,771
TOTAL REVENUES		1,552,776	1,454,697	1,776,771
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	43,808	68,258	128,000
BOOKS, SUPPLIES AND MATERIALS TOTAL		43,808	68,258	128,000
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	1,045,434	1,212,052	1,229,512
57	5700 - Legal, Elections, and Audit Expense	290,525	51,218	57,000
58	5800 - Other Services & Exp	-	14,300	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,335,959	1,277,569	1,286,512
CAPITAL OUTLAY				
64	6400 - Equipment	74,011	5,347	47,700
CAPITAL OUTLAY TOTAL		74,011	5,347	47,700
OTHER OUTGO				
73	7300 - Interfund Transfer	-	-	-
OTHER OUTGO TOTAL		-	-	-
TOTAL EXPENDITURES		1,453,778	1,351,175	1,462,212
NET CHANGE TO FUND BALANCE		98,998	103,523	314,559
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		99,540	203,063	517,622

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		-	214,278	843,480
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	1,216,098	1,671,548	1,215,288
8860	Interest Income	-		
LOCAL REVENUE TOTAL		1,216,098	1,671,548	1,215,288
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		1,216,098	1,671,548	1,215,288
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
54	5400 - Insurance	1,001,820	1,042,347	1,215,288
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,001,820	1,042,347	1,215,288
TOTAL EXPENDITURES		1,001,820	1,042,347	1,215,288
NET CHANGE TO FUND BALANCE		214,278	629,202	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		214,278	843,480	843,480

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
9791	Beginning Balance	23,559,906	24,567,781	31,099,526
9795	Adjustment to Beginning Fund Balance		-	
	Adjusted Beginning Balance	23,559,906	24,567,781	31,099,526
REVENUE				
	LOCAL REVENUE			
8800	Other Local Income	-	1,108,964	1,000,000
8860	Interest Income	1,145,755	5,573,587	-
	LOCAL REVENUE TOTAL	1,145,755	6,682,551	1,000,000
TOTAL REVENUES		1,145,755	6,682,551	1,000,000
EXPENDITURES				
	CONTRACT SERVICES AND OPERATING EXPENSES			
51	5100 - Contract for Personal Services			
52	5200 - Travel, Conference and Training			
53	5300 - Dues and Memberships			
54	5400 - Insurance			
55	5500 - Utilities and Housekeeping Services			
56	5600 - Contracts, Rentals, and Repairs			
57	5700 - Legal, Elections, and Audit Expense			
58	5800 - Other Services, Postage, Advertising	137,880	150,806	150,000
59	5900 - Miscellaneous			
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	137,880	150,806	150,000
	TOTAL EXPENDITURES	137,880	150,806	150,000
NET CHANGE TO FUND BALANCE		1,007,875	6,531,745	850,000
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		24,567,781	31,099,526	31,949,526

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		535,156	759,905	1,162,695
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	471,659	666,645	440,300
8846	Fund Raising - Other		380	
8860	Interest Income	80,982	4,615	
LOCAL REVENUE TOTAL		552,641	671,640	440,300
<u>CONTRIBUTIONS</u>				
8980	Contribution from Restricted General Fund	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		552,641	671,640	440,300
<u>EXPENDITURES</u>				
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	-	-	
22	2200 - Instructional Aides	-	-	
23	2300 - Student Help, Hourly and Overtime	16,490	-	-
26	2300 - Student Help, Hourly and Overtime	-	-	
29	2300 - Student Help, Hourly and Overtime	-	-	
CLASSIFIED SALARIES TOTAL		16,490	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
42	4200 - Books	-	-	
43	4300 - Instructional Supplies	-	-	
44	4400 - Other Instructional Supplies	-	-	
45	4500/4600 - Non-Instructional Supplies/Gasoline	283,950	246,002	398,807
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	
BOOKS, SUPPLIES AND MATERIALS TOTAL		283,950	246,002	398,807
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
51	5100 - Contract for Personal Services	-	-	493
52	5200 - Travel, Conference and Training	22,412	7,355	28,000
56	5600 - Contracts, Rentals, and Repairs	150	-	8,000
58	5800 - Other Services, Postage, Advertising	4,890	15,493	5,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		27,452	22,847	41,493
TOTAL EXPENDITURES		327,892	268,850	440,300
NET CHANGE TO FUND BALANCE		224,749	402,790	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		759,905	1,162,695	1,162,695

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
STUDENT REPRESENTATION FEES FUND - FUND 72**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		90,806	117,324	181,832
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	32,656	95,493	35,000
8846	Fund Raising - Other	-	-	-
8860	Interest Income	-	-	-
LOCAL REVENUE TOTAL		32,656	95,493	35,000
<u>CONTRIBUTIONS</u>				
8980	Contribution from Restricted General Fund	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		32,656	95,493	35,000
<u>EXPENDITURES</u>				
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	-	-	-
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	-	-	-
26	2300 - Student Help, Hourly and Overtime	-	-	-
29	2300 - Student Help, Hourly and Overtime	-	-	-
CLASSIFIED SALARIES TOTAL		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	-
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL		-	-	-
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	6,138	30,985	20,000
56	5600 - Contracts, Rentals, and Repairs	-	-	-
58	5800 - Other Services, Postage, Advertising	-	-	15,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		6,138	30,985	35,000
TOTAL EXPENDITURES		6,138	30,985	35,000
NET CHANGE TO FUND BALANCE		26,518	64,508	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		117,324	181,832	181,832

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		530,986	553,865	2,648,465
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8140	TANF/Remp Asst for Needy Fam.		53,934	
8150	Student Financial Aid	36,890,563	37,489,909	60,400,000
8190	Other Federal Revenues		121,010	-
8199	Federal Grant Income	-	-	-
FEDERAL REVENUE TOTAL		36,890,563	37,664,853	60,400,000
<u>LOCAL REVENUE</u>				
8860	Local Revenue		1,519	-
8860	Interest And Investment Income	10,774	15,079	-
		10,774	16,598	-
<u>STATE REVENUE</u>				
8600	State Grant Income	8,929,680	-	10,490,000
8620	Categorical Apportionments		3,141,768	-
8650	Reimbursed Categorical Program		7,917,876	-
8663	Sallie Mae-Private Stdnt Loans		94,878	-
STATE REVENUE TOTAL		8,929,680	11,154,522	10,490,000
<u>CONTRIBUTIONS</u>				
8980	Contribution from General Fund	100	-	200,000
8983	Contribution from Restricted General Fund	184,405	-	-
CONTRIBUTIONS TOTAL		184,505	-	200,000
TOTAL REVENUES		46,015,522	48,835,972	71,090,000
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
58	5800 - Other Services, Postage, Advertising	6	8,757	-
59	5900 - Miscellaneous	-	7,424	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTA		6	16,181	-
<u>OTHER OUTGO</u>				
75	7500 - Scholarships	45,799,850	46,605,727	71,008,250
76	7600 - Other Payments to/for Students	192,787	119,465	193,000
OTHER OUTGO TOTAL		45,992,637	46,725,192	71,201,250
TOTAL EXPENDITURES		45,992,643	46,741,373	71,201,250
NET CHANGE TO FUND BALANCE		22,879	2,094,600	(111,250)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		553,865	2,648,465	2,537,215

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
Beginning Balance		439,104	411,739	396,901
REVENUE				
 LOCAL REVENUE				
8800	Other Local Income	46,830	2,773	253,975
8860	Interest Income	1,596	2,116	-
LOCAL REVENUE TOTAL		48,426	4,889	253,975
 CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		48,426	4,889	253,975
EXPENDITURES				
 BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	75,791	19,727	25,772
BOOKS, SUPPLIES AND MATERIALS TOTAL		75,791	19,727	25,772
 CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	208,203
59	5900 - Miscellaneous	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		-	-	208,203
 CAPITAL OUTLAY				
64	6400 - Equipment	-	-	20,000
CAPITAL OUTLAY TOTAL		-	-	20,000
 OTHER OUTGO				
73	7300 - Contribution to Other Funds	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
OTHER OUTGO TOTAL		-	-	-
TOTAL EXPENDITURES		75,791	19,727	253,975
NET CHANGE TO FUND BALANCE		(27,365)	(14,838)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		411,739	396,901	396,901

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81**

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
9791	Beginning Fund Balance	1,129	10,737	20,659
9795	Adjustment to beginning Fund Balance	-	840	-
	Beginning Balance	<u>1,129</u>	<u>11,578</u>	<u>20,659</u>
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	55,270	10,737	30,000
8860	Interest Income	61	840	-
	LOCAL REVENUE TOTAL	<u>55,331</u>	<u>11,578</u>	<u>30,000</u>
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>55,331</u>	<u>11,578</u>	<u>30,000</u>
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	10,763	2,496	30,000
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>10,763</u>	<u>2,496</u>	<u>30,000</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
OTHER OUTGO				
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>10,763</u>	<u>2,496</u>	<u>30,000</u>
NET CHANGE TO FUND BALANCE		<u>44,568</u>	<u>9,082</u>	<u>-</u>
COMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>45,697</u>	<u>20,659</u>	<u>20,659</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82

Account Number	Description	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Proposed Budget
9791	Beginning Fund Balance	19,489	32,983	432,045
9795	Adjustment to beginning Fund Balance	-	327,958	-
	Adjusted Beginning Balance	19,489	360,941	432,045
REVENUE				
<u>FEDERAL REVENUE</u>				
8199	Federal Grant Income	6,445	110,144	100,000
	FEDERAL REVENUE TOTAL	6,445	110,144	100,000
<u>LOCAL REVENUE</u>				
8800	Other Local Income	33,553	61,403	13,378
8860	Interest Income	-	2,085	-
	LOCAL REVENUE TOTAL	33,553	63,487	13,378
TOTAL REVENUES		39,998	173,631	113,378
EXPENDITURES				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
45	4500/4600 - Non-Instructional Supplies/Gasoline	20,058	71,826	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	20,058	71,826	-
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
50	5080 - Federal Scholarship Awards	5,993	-	148,792
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	5,993	-	148,792
<u>OTHER OUTGO</u>				
73	7300 - Contribution to Other Funds	-	25,076	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	453	5,626	-
	OTHER OUTGO TOTAL	453	30,702	-
TOTAL EXPENDITURES		26,504	102,527	148,792
NET CHANGE TO FUND BALANCE		13,494	71,104	(35,414)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		32,983	432,045	396,631

This page left blank

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 re-appropriate excess revenues to expenditures exempt from the Appropriations Limit. These exempt expenditures are debt service, unfunded court and federal mandates, mandates effective in 1978-79 whose cost increases have been greater than inflation and ADA adjustments used in computing the Appropriations Limit, and mandates effective since June 30, 1979.

APPROPRIATIONS LIMITATION (continued)

The following information indicates El Camino College's adopted Appropriations Limit and those Appropriations Subject to Limitation (Proceeds of Taxes) from the 1992-93 fiscal year to the current budget year 2019-2020.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1995-96	\$ 65,789,651	\$ 42,384,700
1996-97	\$ 70,376,992	\$ 46,104,101
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354
2008-09	\$118,431,005	\$ 90,984,779
2009-10	\$133,481,137	\$ 86,412,986
2010-11	\$130,344,538	\$ 88,418,467
2011-12	\$126,487,253	\$ 83,508,386
2012-13	\$123,892,371	\$ 82,583,171
2013-14	\$128,334,220	\$ 86,063,176
2014-15	\$130,228,519	\$ 87,996,417
2015-16	\$140,273,370	\$ 94,387,564
2016-17	\$150,703,049	\$101,837,703
2017-18	\$143,106,563	\$103,396,407
2018-19	\$153,002,197	\$110,319,750
2019-20	\$152,552,960	\$107,070,804
2020-21	\$159,841,442	\$ 98,207,260
2021-22	\$133,939,433	\$117,432,388

DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year	District's Assessed Value	
1995-96	\$	36,845,220,353
1996-97	\$	37,247,399,202
1997-98	\$	39,022,162,686
1998-99	\$	41,547,560,653
1999-00	\$	44,892,358,442
2000-01	\$	48,527,922,104
2001-02	\$	51,402,197,188
2002-03	\$	54,202,936,075
2003-04	\$	57,615,538,719
2004-05	\$	62,478,430,170
2005-06	\$	68,413,330,820
2006-07	\$	74,232,431,439
2007-08	\$	75,338,601,314
2008-09	\$	80,188,274,640
2009-10	\$	78,971,635,409
2010-11	\$	78,650,359,349
2011-12	\$	79,567,485,800
2012-13	\$	81,345,190,997
2013-14	\$	85,591,545,610
2014-15	\$	88,730,638,166
2015-16	\$	93,505,304,298
2016-17	\$	97,932,349,284
2017-18	\$	104,654,417,113
2018-19	\$	111,035,258,051
2019-20	\$	119,378,998,673
2020-21	\$	127,001,474,079

TAX REVENUE ANTICIPATION NOTES ISSUED

Fiscal Year		Amount	Interest Rate	Issue Date
1994-95	\$	10,000,000	4.50%	7/7/1994
1995-96	\$	8,650,000	4.75%	7/6/1995
1996-97	\$	9,000,000	4.75%	7/1/1996
1997-98	\$	13,000,000	4.00%	7/1/1999
1998-99	\$	13,105,000	3.74%	7/1/1998
1999-00	\$	13,000,000	4.00%	7/1/1999
2000-01	\$	5,000,000	5.00%	7/5/2000
2001-02	\$	3,695,000	4.25%	7/3/2001
2002-03	\$	8,295,000	3.00%	7/1/2002
2003-04		N/A	N/A	N/A
2004-05	\$	4,155,000	2.25%	7/1/2004
2005-09		N/A	N/A	N/A
2009-10	\$	14,775,000	1.25%	7/1/2009
2010-11	\$	8,850,000	2.00%	7/1/2010
2011-12	\$	17,000,000	2.00%	7/1/2011
2011-12	\$	10,000,000	2.00%	3/1/2012
2012-13	\$	10,000,000	2.00%	7/1/2012
2012-13	\$	17,000,000	2.00%	12/1/2012
2013-19		N/A	N/A	N/A
2020-21		N/A	N/A	N/A

BASE REVENUE

Prior Revenue Calculation Methods and Legislation History

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 73 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is derived from three sources:

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

The amount of enrollment fees and property taxes estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees or property taxes received are higher than originally estimated, the State reduces that district's apportionment correspondingly thereby maintaining the total apportionment at the calculated level. If enrollment fees and property tax revenues fall below estimates, there is no guarantee that the district's total apportionment will be returned to the original level via additional State apportionment funding.

Legislation was introduced in 2006 (SB 361) that changed the funding model for community college districts beginning with the 2006-07 fiscal year. With this model, the total allocation to each district is calculated on the basis of three factors:

- Foundation Revenues
- Credit FTES Revenues
- Non-Credit FTES Revenues

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2017-18 base funding rates were \$5,072 for Credit FTES and \$3,050 for Non-credit FTES. The 2017-18 COLA for budget purposes was 2.71%. The current year's COLA (2021-22) is 5.07%.

The District's base revenue for 2017-18 was calculated by the State at the 2016-17 level. The State's Base Revenue for 2017-18 was computed based on 17,898 credit FTES and 30 non-credit FTES. The District had a goal of 17,928 funded FTES for 2017-18. The 2017-18 base credit FTES revenue was computed by multiplying the District's estimated funded base FTES of 17,898 by the 2017-18 funding rate of \$5,072. The final 2021-22 Base funding rate is \$4,212, representing a 5.07% increase from the prior year. Table below presents all of the rate changes to the SCFF over the last two (2) fiscal years.

Final 2021-22 Student Centered Funding Formula Rates

Allocations	2020-21 Rates	2021-22 Final Rates	Change from 2020-21	Percent Change
Base Credit	\$4,009	\$4,212	\$203	5.07%
Supplemental Point Value	948	996	48.06	5.07%
Student Success Main Point Value	559	587	28.34	5.07%
Student Success Equity Point Value	141	148	7.15	5.07%
Incarcerated Credit	5,622	5,907	284.97	5.07%
Special Admit Credit	5,622	5,907	284.97	5.07%
CDCP	5,622	5,907	284.97	5.07%
Non-Credit	3,381	3,552	171.4	5.07%

Student Centered Funding Formula 2021-22

The Governor’s 2018-19 Adopted Budget established the Student-Centered Funding Formula (SCFF) replacing the FTES-based Method of Revenue Calculation for Community Colleges under the SB 361 model.

When first written into law, the SCFF was to be phased in over three years. It contains three components as follows:

Base Allocation – Represents 70% of the formula and is calculated based on a credit FTES funding rate of \$4,212. It also uses a three-year rolling average of FTES plus the allocation for the number of colleges and centers operated by the district. Funded FTES increases annually by the percentage of State-approved growth. For fiscal year 2021-22, the growth factor is 0.0%.

Supplemental Allocation – Represents 20% of the formula and is calculated on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those that are exempted from non-resident tuition (AB 540 students), paid at \$996 per point for each of the three metrics.

Student Success Allocation – Represents 10% of the formula and is paid at \$587 per total points computed using the metrics below. Three (3) substantive changes were made to the student success allocation in 2020-21:

Factors will be counted using a three-year average for the student success measure in the allocation. Therefore, 2020-21 data will be calculated based on prior year (2019-20), prior prior year (2018-19), and prior prior prior year’s (2017-18) data. Furthermore, the SCFF will count only the *highest* of all awards i.e., associate degree for transfer (ADT), or associate degree, or baccalaureate degree, or credit certificate requiring 16 units or more. Finally, the definition of a successful transfer to a four-year college or university has been amended. For 2021-22, a student must have completed 12 or more units in the district, exited the California Community College system in the following year, and enrolled in a four-year institution in that same year in order for the District to receive apportionment.

Metric	Points	Value/Point ^{1,2}
Highest of BA/BS, AA/AS, ADT, Credit Certificate	3	\$587
Completion of transfer-level math and English in 1 st year	2	\$587
Transfer to a 4-year college or university	1.5	\$587
Completion of 9 or more CTE units	1	\$587
Regional Living Wage within 1 year	1	\$587

¹ Additional \$141 per point is added for meeting Equity components.

² Rates are adjusted annually by COLA

An additional \$148 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$148 per total points computed in the above metrics at one and one-half times the point value above for students who receive a Pell grant.

Hold Harmless – The budget continues the implementation of the Student Centered Funding Formula and provides a 0.5% enrollment growth funding and a statutory COLA rate of 5.07%. The budget extends the formula’s existing hold harmless (minimum revenue) provision by two years, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions or deficits.

Noncredit FTES – Both noncredit and career development college preparation (CDCP) FTES continue to be funded at existing levels and fall outside of the formula.

FTES earned through Dual Enrollment and FTES earned through courses offered to incarcerated students also continue funding at existing levels and fall outside the formula.

Alignment with System Goals – Districts must develop goals in alignment with the State system goals appearing in the Chancellor’s Office *Vision for Success*. The El Camino College goals were approved by the Board last fiscal year and are appropriately aligned.

Annual External Audit – Requires an additional audit step related to implementation of funding is now required.

Oversight Entity – A Community College Student Success Funding Formula Oversight Committee, consisting of 15-members was created to monitor implementation of the SCFF model and make recommendations for improvement to the Legislature, Governor, and State Chancellor. Representatives have been chosen by the Governor, Senate Rules Committee and the Speaker. They have met twice in the last fiscal year to review the preliminary results of the SCFF and its impact on districts throughout the state.

Other 2021-22 allocations from the State include, but are not limited to:

- One-time Grant/Special Project Programs
 - \$115 million for zero-textbook-costs programs
 - \$50 million to further support colleges’ efforts to implement Guided Pathways programs
 - \$100 million for basic needs for food insecurity
 - \$80 million to support efforts to bolster CCC student retention rates and enrollment, consistent with funds approved for this purpose pursuant to AB 85 (Chapter 4/2021)

- \$20 million for the Equal Employment Opportunity Programs to support the implementation of equal employment opportunity best practices
- \$20 million for culturally competent professional development
- Categorical Program funding receives a 1.07% COLA in the current fiscal year.
- All other previous One-time allocations for special projects have been removed from this budget

The following planning factors have also been included in the FY 2020-21 Budget:

Factor	2019-20	2020-21	2021-22
Cost-of-living adjustment (COLA)	3.26%	0.00%	5.07%
State Lottery fund per FTES	\$221.87	\$243.35	\$228.00
Mandates Block Grant funding per FTES	30.16	30.16	30.67
RSI reimbursement per hour	6.45	6.44	6.44
Financial aid administration per College Promise Grant	0.91	0.91	0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.67%	20.70%	22.91%
State Teachers' Retirement System (CalSTRS) employer contribution rates	17.10%	16.15%	16.92%

Budget Development Criteria

The 2021-22 budget reflects the goals identified in the El Camino College 2016-21 Strategic Plan.

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

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

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

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

Planning and Budgeting Committee

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

Responsibilities

General

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

Planning

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

Budgeting

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

Communication

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

Strategic Initiatives

El Camino College Strategic Plan 2016-2021

The 2021-22 budget reflects the mission and strategic initiatives identified in the El Camino College Strategic Plan.

College Mission Statement:

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

Strategic Initiatives

In order to fulfill the mission and make progress towards the vision, El Camino College will focus on the following strategic initiatives. Strategic Initiatives represent the areas of focused improvement.

A. Student Learning

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

B. Student Success & Support

Strengthen the quality of educational and support services to close equity gaps and empower student learning, success and self-advocacy.

C. Collaboration

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

D. Community Responsiveness

Support transfer and workforce preparedness, as well as community well-being, through the development of strategic partnerships with schools, colleges, universities, businesses, and community-based organizations.

E. Institutional Effectiveness

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

F. Modernization

Enhance infrastructure, services, and resources related to facilities and technologies to maintain a highly flexible learning and working environment.

**Budgeted Positions - General Fund Unrestricted
Area 01 -- Presidents Office**

Position Description	Division 5000 -- Presidents Office	Division 5200 -- Marketing & Communications	Division 6501 -- Institutional Research & Planning	Division 6400 -- Community Advancement	Grand Total
ADMINISTRATIVE ASST II		1.00		1.00	2.00
CLERICAL ASSISTANT	1.00				1.00
CONF ADMIN ASSISTANT I	1.00				1.00
DEAN				1.00	1.00
DIGITAL MEDIA & DESIGN SP		1.00			1.00
DIGITAL MEDIA/COMM COORD		1.00			1.00
DIR PUBLIC INFO/GOV RELAT		1.00			1.00
DIR INST. RESEARCH & PLANNING			1.00		1.00
EXEC ASST TO PRES/OFF MGR	1.00				1.00
EXEC DIR MARKETING & COMM		1.00			1.00
EXEC DIR OF FOUNDATION	0.50				0.50
FOUNDATION FINANCIAL OFFI	0.75				0.75
GRAPHICS SPECIALIST		1.00			1.00
MARKETING/OPERATIONS SUPV		0.50			0.50
MEMBER BOARD OF TRUSTEES	7.00				7.00
PRESIDENT	1.00				1.00
PRINTING SVCS SPECIALIST		2.00			2.00
PRODUCTION COORDINATOR		1.00			1.00
PROJECT SPECIALIST	1.00			0.89	1.89
RESEARCH ANALYST			2.00		2.00
RESEARCH ASSOCIATE			1.00		1.00
RESEARCH TECHNICIAN			1.00		1.00
SR PRINTING SVCS SPEC		1.00			1.00
WEB MASTER		1.00			1.00
Grand Total	13.25	11.50	5.00	2.89	32.64

**Budgeted Positions - General Fund Unrestricted
Area 02 -- Human Resources**

Position Description	Division 8500 -- Human	Grand Total
ADMINISTRATIVE ASST II	1.00	1.00
ASST TO VICE PRESIDENT	1.00	1.00
BENEFITS SPECIALIST	1.00	1.00
COUNSELOR F/T	0.30	0.30
DIR STAFF & STUDENT DIV	1.00	1.00
DIRECTOR HUMAN RESOURCES	1.00	1.00
HR SERVICE PARTNER	3.00	3.00
HUMAN RESOURCES ANALYST	1.00	1.00
HUMAN RESOURCES TECH	2.00	2.00
INVESTIGATOR	1.00	1.00
VICE PRESIDENT	1.00	1.00
Grand Total	13.30	13.30

**Budgeted Positions - General Fund Unrestricted
Area 03 -- V.P. Academic Affairs**

Position Description	Division 1000 -- V.P. Academic Affairs	Division 1500 -- Behavioral & Social Sciences	Division 1600 -- Business Education	Division 1700 -- Fine Arts	Division 1800 -- Humanities	Division 1900 -- Industry & Technology	Division 2000 -- Natural Sciences	Division 2100 -- Mathematic al Sciences	Division 2200 -- Health Sciences and Athletics	Division 2600 -- Instructional Services	Division 2601 -- Library & Learning Resources	Grand Total
ACCOMPANIST-PIANO				2.00								2.00
ACCOUNTING ASST II						1.00						1.00
ACCOUNTING TECH II				1.00								1.00
ADMINISTRATIVE ASST II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00		1.00	13.00
ADMINISTRATIVE CLERK		1.00										1.00
AFT F/T	3.21	39.57	23.95	33.98	50.04	23.00	34.95	44.56	40.35			293.62
ASSISTIVE COMP TECH SPEC									0.75			0.75
ASSOCIATE DEAN	1.00			1.00	1.00	1.00		1.00				5.00
ASST TO VICE PRESIDENT	1.00											1.00
ATHLETIC & PHYS ED ATTEND									4.00			4.00
ATHLETIC SPECIALIST									1.00			1.00
ATHLETIC TRAINER									1.00			1.00
BUDGET SPECIALST						1.00						1.00
BUSINESS SYSTEMS ANALYST	1.00											1.00
CHIEF POLICE/DIR PUBL SVC						0.50						0.50
CLERICAL ASSISTANT	1.00	1.00			1.00	1.00			1.50			5.50
COSMETOLOGY ASSISTANT						2.00						2.00
COSTUME TECHNICIAN				1.00								1.00
COUNSELOR F/T	0.15								1.40			1.55
CURRICULUM ADVISOR	1.00											1.00
DEAN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00	9.00
DIR CENTER FOR THE ARTS				1.00								1.00
DIRECTOR ATHLETICS									1.00			1.00
DIRECTOR LEARNING RESOURC											1.00	1.00
DIRECTOR OF MESA								1.00				1.00
DIRECTOR OF NURSING									1.00			1.00
DIRECTOR, SPECIAL RES CTR									0.22			0.22
ENROLLMENT DATA ANALYST	1.00											1.00
EVENT SPECIALIST				1.00								1.00
EXERCISE FITNESS SPEC									1.00			1.00
F/T CLINICAL PSYCHOLOGIST									1.00			1.00
FACULTY COORDINATOR								1.00			1.00	2.00
IND & TECHNOLOGY TECH SUP						1.00						1.00
INST'NL SERV ADVISOR DSPS									1.00			1.00
INSTRUCTIONAL ASSOCIATE			1.00									1.00
INSTRUCTIONAL DESIGNER											1.00	1.00
LAB TECHNICIAN II				1.00			8.50					9.50
LEAD INTERPRETER SPEC									0.30			0.30
LEARNING MANG SYS SPECIAL											1.00	1.00
LIB & LEARN RES SPECIALIS											5.00	5.00
LIB & LEARN RES TECH I											3.00	3.00
LIB & LEARN RES TECH II											5.00	5.00
LIBRARIAN											5.00	5.00
MACHINE TOOL TECHNICIAN						1.00						1.00
PROFESSIONAL DEVELOP COOR										1.00		1.00
PROFESSIONAL DEVELOP SPEC										1.00		1.00
PROGRAM COORD ESL ASSMT					0.75							0.75
PROJECT SPECIALIST				1.00								1.00
SECRETARY					1.00							1.00
SENIOR ATHLETIC TRAINER									1.00			1.00
SENIOR CLERICAL ASSISTANT		-	1.00	1.00		1.00	1.00	1.00	1.00			6.00
SPORT INFO SPECIALIST									1.00			1.00
STAGE MANAGER				1.00								1.00
STUDENT SVCS SPECIALIST									1.00			1.00
STUDENT SVCS TECHNICIAN							1.00					1.00
THEATRE MANAGER				1.00								1.00
THEATRE PROD MANAGER				1.00								1.00
THEATRE TECHNICIAN				3.00								3.00
TOOL RM/INSTR EQUIP ATTEN						3.00						3.00
TOOL RM/INSTR EQUIP TECH						3.00						3.00
TRAINER/INST TECH SPECIAL										0.75		0.75
VICE PRESIDENT	1.00											1.00
Grand Total	11.36	43.57	27.95	51.98	55.79	40.50	47.45	51.56	63.52	2.75	24.00	420.44

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

Position Description	Division 6000 -- V.P. Student Services	Division 6100 -- Enrollment Services	Division 6200 -- Counseling/S tudent Success Div	Division 7600 -- Student Support Services Div.	Division 8900 -- Campus Police Department	Grand Total
ACCOUNTING TECH II		1.00				1.00
ADMINISTRATIVE ASST I		1.00		1.00		2.00
ADMINISTRATIVE ASST II		1.00	1.00	1.00	0.20	3.20
ADMIS & RECORDS SPECIALIS		3.00				3.00
ADMIS & RECORDS TECH II		3.00				3.00
ADMISS & RECORDS TECH I		3.00				3.00
ADMISSIONS & RECORDS SUPV		1.00				1.00
AFT F/T			0.60			0.60
ASSESSMENT SPECIALIST		1.00				1.00
ASST DIR EOP&S/CALWORKS				0.25		0.25
ASST DIR FINANCIAL AID		1.00				1.00
ASST TO VICE PRESIDENT	1.00					1.00
CAMPUS POLICE OFFICER					4.80	4.80
CAMPUS POLICE SERGEANT					2.00	2.00
CAMPUS SECURITY & ACCESS					0.40	0.40
CHIEF POLICE/DIR PUBL SVC					0.50	0.50
CLEARY ACT COMP COORD					1.00	1.00
CLERICAL ASSISTANT		1.00	1.00			2.00
CLERK		1.00				1.00
COUNSELOR F/T		1.00	23.10			24.10
DEAN		1.00	1.00	1.00		3.00
DIR INTN'L STUDENT PROG		0.75				0.75
DIR OF STUDENT DEVELOPMT				1.00		1.00
DIR OUTREACH & SCHOOL REL		1.00				1.00
DIRECTOR EOP&S				1.00		1.00
DIRECTOR OF FINANCIAL AID		1.00				1.00
DISPATCH CLERK					1.20	1.20
DUAL ENROLLMENT COORD-SUP		1.00				1.00
ENROLLMENT SERVICES SUPV		1.00				1.00
EVALUATIONS SPECIALIST		4.00				4.00
FACULTY COORDINATOR			1.00			1.00
FINANCIAL AID ADVISOR		6.00				6.00
FINANCIAL AID ASSISTANT		6.00				6.00
FINANCIAL AID SUPV		0.55				0.55
FRONT OFFICE RECEPTIONIST		1.00				1.00
OPERATIONS OFFICER F1 VIS		1.00				1.00
POLICE OFF. TRAINEE					3.00	3.00
PROGRAM COORDINATOR		1.00				1.00
REGISTRAR		1.00				1.00
SECRETARY			2.00			2.00
SENIOR CLERICAL ASSISTANT		2.00				2.00
STUDENT SERVICES ADVISOR			2.00	1.50		3.50
STUDENT SUCCESS COORD		1.00				1.00
STUDENT SVCS SPECIALIST		3.00		2.00		5.00
STUDENT SVCS TECHNICIAN		1.50	1.00	2.00		4.50
VICE PRESIDENT	1.00					1.00
Grand Total	2.00	51.80	32.70	10.75	13.10	110.35

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

Position Description	Division 6500 -- Grants Management & Development	Division 6700 -- Event Operations	Division 8000 -- V.P. Administrati ve Services	Division 8102 -- District- Wide Costs	Division 8250 -- Fiscal Services	Division 8300 -- Information Technology Services	Division 8400 -- Procurement & Risk Management	Division 8600 -- Grounds	Division 8700 -- Operations	Division 8800 -- Facilities Planning Services	Division 9100 -- Bookstore	Grand Total
ACCOUNTING ASST II					4.00							4.00
ACCOUNTING ASST III					7.00							7.00
ACCOUNTING OFFICER					2.00							2.00
ACCOUNTING TECH II					5.00							5.00
ACCOUNTING TECHNICIAN					3.00							3.00
ADA COMPLIANCE OFFICER							1.00					1.00
ADMIN ASST II BUSINESS MG					1.00							1.00
ADMINISTRATIVE ASST I											1.00	1.00
ADMINISTRATIVE ASST II						1.00	1.00			1.00		3.00
APP DEVELOPMENT SUPERV						1.00						1.00
ASST DIR - FOUNDATION				1.00								1.00
ASST DIR FACILITIES P & S										4.00		4.00
ASST DIRECTOR BOOKSTORE											1.00	1.00
ASST TO VICE PRESIDENT			1.00									1.00
AUDIO VISUAL TECHNICIAN						2.00						2.00
AUTO & EQUIP MECHANIC								1.00				1.00
BKST TEXTBOOK BUYER ASST											1.00	1.00
BKSTR LEAD SALES ASSOC											2.00	2.00
BOOKSTORE TEXTBOOK BUYER											1.00	1.00
BUILDING AUTO SYSTEMS TEC								1.00				1.00
BUSINESS MANAGER					1.00							1.00
BUSINESS SYSTEMS ANALYST						1.00						1.00
BUYER							3.00					3.00
CARPENTER								3.00				3.00
CHIEF TECHNOLOGY OFFICER						1.00						1.00
CLERK CASHIER					2.00							2.00
COMPUTER SYS SUPPORT TECH						7.00						7.00
CUSTODIAL SUPERVISOR								1.00				1.00
CUSTODIAN								44.00				44.00
DIR GRANTS DEV & MGMT	1.00											1.00
DIR OF EVENT OPERATIONS		1.00										1.00
DIR PROCUREMENT/RISK MGMT							0.50					0.50
DIRECTOR BOOKSTORE											1.00	1.00
DIRECTOR OF ACCOUNTING					1.00							1.00
ELECTRICIAN								2.00				2.00
EXEC DIR FPS & CONSTRUCTI										1.00		1.00
EXEC DIR OF FOUNDATION				0.50								0.50
FACILITIES PROGRAM SPEC		1.00										1.00
FACILITIES SVC SUPERVISOR										1.00		1.00
FACILITIES SYS SUPERVISOR										1.00		1.00
FOUND DEVELOPMENT OFFICER				1.00								1.00
FOUNDATION FINANCIAL OFFI				0.25								0.25
GROUND/OPERATIONS SUPERV								1.00				1.00
GROUND/OPERATIONS SUPERV								7.00				7.00
GROUND/OPERATIONS SUPERV								2.00				2.00
HEATING & A/C MECHANIC								3.00				3.00
HELP DESK CONSULTANT						3.00						3.00
INFO SECURITY SPECIALIST						1.00						1.00
INFO SYST TECH SPECIALIST						1.00						1.00
LEAD ACCOUNTING TECH					1.00							1.00
LEAD CUSTODIAN								2.00				2.00
LEAD LOCKSMITH								1.00				1.00
LEAD PURCHASING ASSISTANT							1.00					1.00
LEAD STOCK CLK SHIP & REC								1.00				1.00
LEAD WORKER - SYSTEMS								1.00				1.00
LIBRARIAN										1.00		1.00
MAIL CLERK								1.00				1.00
NETWK SUPPORT SUPERVISOR						1.00						1.00
NETWORK TECHNICIAN						2.00						2.00
OPERATIONS SUPERVISOR								2.00				2.00
PAINTER								3.00				3.00
PEST CONTROL TECHNICIAN								1.00				1.00
PLUMBER								3.00				3.00
POOL MAINTENANCE TECHNICIAN								1.00				1.00
PROGRAMMER ANALYST						6.00						6.00
PROGRAMMER TRAINEE						1.00						1.00
PURCHASING ASSISTANT								0.50				0.50
S&H/WORKER'S COMP TECH							1.00					1.00
SENIOR CLERICAL ASSISTANT										1.00		1.00
SKILLED TRADES ASSISTANT								2.00				2.00
SKILLED TRADES WORKER								2.00				2.00
SR NETWORK SYSTEM ADMINST						3.00						3.00
STOCK CLERK								2.00				2.00
TECHNICAL SERV SUPERVISOR						1.00						1.00
TELECOMMUNICATIONS TECH						2.00						2.00
USER SUPPORT TECHNICIAN						4.00						4.00
UTILITY WORKER								5.00				5.00
VICE PRESIDENT			1.00									1.00
WELDER								1.00				1.00
Grand Total	1.00	2.00	2.00	2.75	27.00	38.00	7.50	11.00	82.50	10.00	7.00	190.75

**2012 Bond Election
as of 6/30/2021**

Dept # for Project	Name of Project	Start Date of Project	Total Budget for Project	Spending to Date	Encumbered	Available for Encumbrance
0000	Accounting Use Only		\$ 20,099	\$ 20,099	\$ -	\$ (0)
0204	Bookstore Building (Cafe)	April 2021	\$ 1,921,676	\$ 386,908	\$ 1,478,996	\$ 55,772
0206	Central Plant	May 2004	\$ 4,133,130	\$ 3,752,619	\$ 272,206	\$ 108,306
0209	Fire Academy Structure	March 2021	\$ 65,621	\$ 60,629	\$ 1,292	\$ 3,700
0220	Student Services Center	May 2004	\$ 34,097,896	\$ 33,141,678	\$ 859,470	\$ 96,748
0221	TemporarySpace/RelocationCosts (Should be allocated to individual projects)	N/A	\$ 3,489	\$ -	\$ 3,489	\$ -
0223	Master Planning (Should be allocated to individual projects)	N/A	\$ 5,876,309	\$ 5,366,208	\$ 485,522	\$ 24,579
0224	Signage and Wayfinding	May 2004	\$ 1,006,872	\$ 13,363	\$ 143,462	\$ 850,048
0230	Gymnasium	January 2014	\$ 7,173,419	\$ 6,220,180	\$ 851,221	\$ 102,018
0233	New Pools,Lckr Rms/Clssrms	June 2015	\$ 48,131,304	\$ 47,426,359	\$ (212,537)	\$ 917,482
0236	Demo Student Services Bldg	September 2016	\$ 5,457,314	\$ 5,319,206	\$ 57,832	\$ 80,276
0237	New Stdnt Activities Ctr	May 2018	\$ 2,064,523	\$ 74,052	\$ 1,923,377	\$ 67,094
0295	Architect Planning Contingency (Should be allocated to individual projects)	April 2021	\$ 8,239	\$ -	\$ -	\$ 8,239
0311	ADA Accessibility-paving/walkw	January 2021	\$ 1,014,287	\$ 772,550	\$ 230,680	\$ 11,057
0313	Security Video Installation	May 2004	\$ 166,526	\$ 166,526	\$ -	\$ 0
0501	Administration	June 2015	\$ 30,484,630	\$ 29,578,398	\$ 267,259	\$ 638,973
0502	Behavioral Social Sciences	November 2020	\$ 30,375,302	\$ 6,646,929	\$ 20,404,706	\$ 3,323,667
0505	New Arts Complex	November 2020	\$ 38,289,200	\$ 10,083,200	\$ 28,153,604	\$ 52,396
0508	Construction Technology	November 2020	\$ 3,011,799	\$ 327,281	\$ 2,067,664	\$ 616,854
0509	Domestic Water System	May 2004	\$ 40,000	\$ 40,000	\$ -	\$ 0
0518	Music	November 2020	\$ 3,783,501	\$ 1,587,725	\$ 1,910,738	\$ 285,037
0608	Information Technology	June 2003	\$ 38,776	\$ 28,356	\$ -	\$ 10,420
0701	Baseball Field	March 2021	\$ 4,625,861	\$ 265,334	\$ 4,339,703	\$ 20,824
8026	Marquee Sign Project		\$ 1,070,655	\$ -	\$ 70,655	\$ 1,000,000
8102	Unallocated Resources		\$ 1,763,579	\$ 801,423	\$ -	\$ 962,156
Column Totals ==>			\$ 224,624,007	\$ 152,079,022	\$ 63,309,338	\$ 9,235,647

Pending Projects (not yet started)

	Demo Old BSS and Arts Bldgs					
	Student Health Center					
	Remodel Childcare Building					
	2nd Floor Comm Bldg for SBDC (Community Ed)					
	Demo North and South Gym					
	Softball Field					

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

Account Number	Programs	Department #	Department Description	Federal, State, or Local	FY2021-22 Budget
8120	Federal Work Study	7621	Federal Work Study	01 - Federal	679,706
8140	DPSS	6405	TANF	01 - Federal	76,759
8140	TANF	6408	DPSS	01 - Federal	96,260
8170	CTE Transitions Allocation	1102	VTEA Administration	01 - Federal	803,421
8190	AACC ECCA	1214	Teacher Preparation Pipeline	01 - Federal	293,961
8190	Community Advancement	6105	VRCVeterans Education Outreach	01 - Federal	67,719
8190	SBA Cares Act	6400	Community Advancement	01 - Federal	80,000
8190	Veterans Education Outreach	6486	Foster Care Ed	01 - Federal	31,306
8190	MDC-Parenting Classes	7120	GAMAAA Growing Apprenticeships	01 - Federal	202,521
8190	Terminal Island-Welding	7434	SBA Cares Act	01 - Federal	167,607
8190	CASCADE Grant	7440	AACC ECCA	01 - Federal	119,000
8190	CESMII -SM Workforce Developme	7633	CalFresh Outreach Program	01 - Federal	43,958
8190	LSAMP-Howard University-47.076	8116	ARA - Institutional Portion	01 - Federal	22,088,000
8190	MediCal Administrative Activit	8117	CRRSAA - Institutional Portion	01 - Federal	19,291,466
8190	Small Bus. Admin	8119	CARESAc	01 - Federal	1,575,340
8193	AB19Calif. College Promise Grt	6459	Terminal Island-Welding	01 - Federal	32,000
8193	Access-Print & Electronic Info	7102	MDC-Parenting Classes	01 - Federal	1,190
8199	AEBG 16/17 16-328-13	2183	MESA UCLA CEED	01 - Federal	21,109
8199	BFAP Administration	2189	LSAMP-Howard University-47.076	01 - Federal	10,000
8199	Campus Safety Sexual Assault P	6427	Small Bus. Admin	01 - Federal	95,610
8199	Deaf & Hard of Hearing	6495	CESMII -SM Workforce Developme	01 - Federal	187,266
8199	DSPS	6523	CSU Monterey Bay -NSF Partners	01 - Federal	236,669
8199	EOPS	7126	CADENCE Grant	01 - Federal	140,418
8199	EOPS CARE	7435	CASCADE Grant	01 - Federal	64,875
8620	Categorical Apportionments	1006	SEA Program	02-State	6,608,270
8620	Categorical Apportionments	1009	Strong Workforce Program	02-State	3,391,499
8620	Categorical Apportionments	1013	Guided Pathways	02-State	524,310
8620	Categorical Apportionments	2217	Nursing Grant	02-State	161,075
8620	Categorical Apportionments	3101	DSPS	02-State	1,680,193
8620	Categorical Apportionments	3800	Instructional Block Grant	02-State	189,746
8620	Categorical Apportionments	4700	EOPS	02-State	1,272,960
8620	Categorical Apportionments	4750	EOPS CARE	02-State	158,500
8620	Categorical Apportionments	5010	Equal Employment Opportunity	02-State	100,000
8620	Categorical Apportionments	6111	AB19Calif. College Promise Grt	02-State	1,542,380
8620	Categorical Apportionments	6406	CalWORKs	02-State	472,970
8620	Categorical Apportionments	6486	Foster Care Ed	02-State	47,643
8620	Categorical Apportionments	7402	Adult Ed Block Grant CAEP	02-State	698,009
8620	Categorical Apportionments	7628	BFAP Administration	02-State	811,412
8620	Categorical Apportionments	8551	Prof Development - Restricted	02-State	67,304
8650	Reimbursed Categorical Program	1010	Strong Workforce Pgm - Regional	02-State	1,142,893
8650	Reimbursed Categorical Program	1040	AA CA Open OnlineLibrary-ED	02-State	17,221
8650	Reimbursed Categorical Program	1219	EducationFutures Initiative	02-State	8,100
8650	Reimbursed Categorical Program	1410	CELL Bio Lab Grant	02-State	95,829
8650	Reimbursed Categorical Program	1830	Foreign Lang Donations	02-State	1,891
8650	Reimbursed Categorical Program	1832	Japanese Lang Donations	02-State	1,924
8650	Reimbursed Categorical Program	1928	I&T Prop 39-Clin Ener.Tiny Hous	02-State	4,636
8650	Reimbursed Categorical Program	2180	MESA Program	02-State	66,338
8650	Reimbursed Categorical Program	6106	Veteran's Grant Program	02-State	85,000
8650	Reimbursed Categorical Program	6207	Education Planning Initiative	02-State	48,238
8650	Reimbursed Categorical Program	6224	Puente Reporting - Carryover	02-State	11,387
8650	Reimbursed Categorical Program	6227	Historically Blck Colleges/Uni	02-State	581,000
8650	Reimbursed Categorical Program	6235	Current&Former Incarcerated	02-State	100,000
8650	Reimbursed Categorical Program	6434	CapitalInfusionProgram (Go Biz	02-State	12,192
8650	Reimbursed Categorical Program	6445	California Apprenticeship Init	02-State	209,743
8650	Reimbursed Categorical Program	7427	TAEP-Technical Assistance Exp	02-State	215,000
8650	Reimbursed Categorical Program	7445	CAI-Bio-Flex Apprentice Pgm	02-State	300,000
8650	Reimbursed Categorical Program	8556	IEPI leadership Development Aw	02-State	166
8680	State Revenue -Lottery	1098	State Lottery	02-State	1,080,310
8690	Other State Revenues/indirect	7676	HUNGER FREE CAMPUS	02-State	127,252
8692	STRS On-Behalf payments revenu	8107	STRS On Behalf	02-State	255,484
8830	Contract Services	6464	Standards for Training Certif & Watch	03-Local	62,314
8830	Contract Services	7199	STCW Basic & Advanced	03-Local	59,275
8872	Community ED class fees	6401	Community Education	03-Local	554,250
8872	Community ED class fees	6402	El Camino Language AcademyECLA	03-Local	132,000
8876	Health Fees	6900	Student Health Services	03-Local	1,211,750
8881	Parking Fees	8081	Parking Fees Permit Machines	03-Local	25,000
8886	Equipment Servicing Fees	1942	I&T Fire Tech Dontns&Svc Fees	03-Local	9,296
8890	Other Local Income	1212	LACOE - Head Start Teachers	03-Local	164,770
8890	Other Local Income	1944	MTT 101	03-Local	53,043
8890	Other Local Income	2150	TEAGLE-UCLA subaward grant	03-Local	22,200
8890	Other Local Income	6108	2019 American Legion Grant	03-Local	3,423
8890	Other Local Income	6150	International Students	03-Local	68,086
8890	Other Local Income	6422	SBA Matching Funds- BH Chamber	03-Local	2,000
8890	Other Local Income	6431	SBDC Program Income	03-Local	12,148
8890	Other Local Income	6478	Cact CA Employee Training Pnl	03-Local	1,267,963
8890	Other Local Income	6479	Career Pathways	03-Local	116,444
8890	Other Local Income	6493	Resource Family Approval Train	03-Local	31,875
8890	Other Local Income	7403	SB Adult School Subcontract	03-Local	431,419
8890	Other Local Income	8087	Parking Violations DMV	03-Local	30,000
8893	Miscellaneous Revenue	1731	Fine Arts - Art Dept Donation	03-Local	20,093
8893	Miscellaneous Revenue	1732	Fine Arts - Music Donations	03-Local	1,534
8893	Miscellaneous Revenue	1733	Fine Arts - Dance Donations	03-Local	36,018
8893	Miscellaneous Revenue	1734	Fine Arts - Artes de El Camino	03-Local	38,591
8893	Miscellaneous Revenue	1735	Fine Arts - Prodcnts Donations	03-Local	5,975
8893	Miscellaneous Revenue	1736	OBS - Renovtns/Restorations	03-Local	10
8893	Miscellaneous Revenue	1737	OBS - Haag Recital Hall Dontns	03-Local	595
8893	Miscellaneous Revenue	1739	JAZZ	03-Local	145
8893	Miscellaneous Revenue	1833	French Donations	03-Local	2,116
8893	Miscellaneous Revenue	1834	Spanish Donations	03-Local	2,143
8893	Miscellaneous Revenue	1930	I&T General Donations	03-Local	1,563
8893	Miscellaneous Revenue	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	03-Local	4,882
8893	Miscellaneous Revenue	6400	Community Advancement	03-Local	383,521
8980	Contr. from FD11	8080	Parking Services	04-Contribution	1,444,398
8980	Contr. from FD11	8089	Livescan Prog. /Campus Police	04-Contribution	80,438
8980	Contr. from FD11	8350	Technology Refresh	04-Contribution	500,000
Total Revenues Fund 12					75,276,314

COMPLIANCE WITH 50% LAW

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

Education Code Section 84362 requires community college districts to expend 50% of the district's current expense of education for the payment of salaries of classroom instructors.

Current Expense of Education (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, object classifications 6000 (except equipment replacement) and 7000, and other costs specified in law and regulations.

Salaries of Classroom Instructors include the salary and related benefits for classroom instructors and instructional aides.

<u>Fiscal Year</u>	<u>Compliance Rate</u>
1991-92	50.71%
1992-93	50.77%
1993-94	51.75%
1994-95	50.45%
1995-96	51.68%
1996-97	50.98%
1997-98	52.08%
1998-99	53.81%
1999-00	52.37%
2000-01	54.82%
2001-02	52.33%
2002-03	53.52%
2003-04	52.13%
2004-05	51.68%
2005-06	53.69%
2006-07	53.37%
2007-08	54.41%
2008-09	53.68%
2009-10	52.85%
2010-11	51.05%
2011-12	50.13%
2012-13	50.40%
2013-14	50.78%
2014-15	51.43%
2015-16	53.29%
2016-17	53.38%
2017-18	51.91%
2018-19	51.00%
2019-20	51.56%
2020-21	52.90%

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

1986-87	5.77%
1987-88	3.40%
1988-89	4.70%
1989-90	4.64%
1990-91	4.66%
1991-92	0.00%
1992-93	0.00%
1993-94	0.00%
1994-95	0.00%
1995-96	3.07%
1996-97	3.06%
1997-98	2.97%
1998-99	2.26%
1999-00	1.41%
2000-01	4.17%
2001-02	3.87%
2002-03	2.00%
2003-04	0.00%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0.00%
2009-10	0.00%
2010-11	0.00%
2011-12	0.00%
2012-13	0.00%
2013-14	1.57%
2014-15	0.85%
2015-16	1.02%
2016-17	0.00%
2017-18	1.56%
2018-19	2.71%
2019-20	3.26%
2020-21	0.00%
2021-22	5.07%

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

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1986-87	26,440	24,948	25,694
1987-88	25,402	24,959	25,280
1988-89	26,784	25,869	26,327
1989-90	27,330	26,144	26,737
1990-91	27,161	25,480	26,321
1991-92	25,237	25,309	25,273
1992-93	25,321	23,936	24,359
1993-94	23,726	23,279	23,503
1994-95	22,151	21,914	22,033
1995-96	22,350	23,154	22,752
1996-97	23,308	22,812	23,060
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560
2007-08	25,422	25,124	25,273
2008-09	27,258	27,210	27,234
2009-10	27,271	24,476	25,874
2010-11	24,775	24,816	24,796
2011-12	24,224	22,654	23,429
2012-13	22,860	21,942	22,401
2013-14	23,993	22,791	23,392
2014-15	24,263	22,667	23,465
2015-16	24,000	22,208	23,104
2016-17	24,092	22,446	23,269
2017-18	24,349	22,932	23,641
2018-19	24,819	23,328	24,074
2019-20	24,271	21,969	23,120
2020-21			

ENROLLMENT FEES 1984-85 THROUGH 2021-22

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree - No maximum on total fees Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum on total fees Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 Semester
2011-12	\$36 per unit, no maximum Fee increase effective Fall 2011 Semester
2012-22	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER
Fiscal Years 2003-04 through 2021-22

HEALTH FEE	Fall / Spring	Summer / Winter Intersession
2005-06 through 2008-09	14.00	N/A
2009-10 through Fall 2011	17.00	N/A
Spring 2012 through 2016-17	19.00	N/A
2017-2018	19.00	17.00
2019-2020	20.00	17.00
2021-22	21.00	18.00

STUDENT REPRESENTATION FEE	Fall / Spring	Summer / Winter Intersession
2003-04 thru 2018-19	.50	0
2020-21	2.00	0

STUDENT PHOTO IDENTIFICATION CARD		
1995-96 thru 1999-2000 (optional)	10.00	0
2019-2020 (mandatory) 0	0	0

STUDENT ACTIVITIES FEE sticker (optional)		
2000-01 thru 2019-20	15.00	0

Parking Fee	Car	Rideshare	Motorcycle	California College Promise Grantⁱ	
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 - 2020	35.00	0	20.00	20.00	20.00
2021 Fall	None	0	20.00	None	None

NON-RESIDENT TUITION FEE			
	Out-of-State per unit	International per unit	F-1 Visa Student Health Insurance per student
2003-04	149.00	156.00	258.00
2004-05	149.00	153.00	264.00
2005-06	151.00	170.00	288.00
2006-07	160.00	180.00	396.00
2007-08	173.00	192.00	420.00
2008-09	181.00	195.00	360.00
2009-10	190.00	221.00	396.00
2010-11	183.00	213.00	539.50
2011-12	211.00	211.00	586.00
2012-13	211.00	211.00	676.00
2013-14	216.00	216.00	705.00
2014-15	235.00	235.00	1066.00
2015-16	242.00	242.00	803.00
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00
2018-19	270.00	270.00	697.50
2019-20	285.00	285.00	631.48
2020-21	361.00	361.00	631.48
2021-22	361.00	361.00	697.50

AUDITING	
1993-94 thru 2021-22	15.00/unit

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

FULL-TIME FACULTY OBLIGATION

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

Fall Semester	Obligation	Actual	Percentage	Statewide Average of Faculty Replacement**
2001	330.20	352.41	67.17%	\$53,113.00
2002	344.20	352.82	65.03%	\$55,026.00
2003	348.20	347.97	67.50%	\$57,535.00
2004	340.20	351.29	67.10%	\$57,704.00
2005	356.20	367.72	69.70%	\$58,149.00
2006	332.20	357.14	67.12%	\$60,289.00
2007	334.20	348.90	62.70%	\$60,289.00
2008	339.20	343.43	61.25%	\$60,289.00
2009	339.20	342.17	63.15%	\$63,798.00
2010	339.85	342.00	67.82%	\$60,289.00
2011	338.20	332.59	68.43%	\$60,289.00
2012	312.20	320.29	66.30%	\$60,289.00
2013	312.20	335.92	63.83%	\$60,289.00
2014	323.00	333.00	61.37%	\$73,057.00
2015	326.20	335.08	61.90%	\$71,096.00
2016	342.60	359.90	60.26%	\$76,209.00
2017	349.00	359.90	61.16%	\$74,029.00
2018	341.00	346.82	59.40%	\$77,063.00
2019	337.00	346.70	62.10%	\$80,250.00
2020	320.00	335.00	64.40%	\$82,754.00
2021***	313.00			

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

** Based on second period apportionment report.

*** Projected per CCC Chancellor's Office.

INSURANCE

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

SPECIALIZED PROPERTY

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

STUDENT INSURANCE

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

TOTAL	\$ 3,001,226	\$ 2,943,058
--------------	--------------	--------------

MRL - Member-Retained Limit

TIV - Total Insured Value

LOTTERY REVENUE

On November 6, 1984, Proposition 37 was passed establishing the California State Lottery. Community college districts receive, on a quarterly basis, a proportional share of the lottery revenues based on average Full-Time Equivalent Students (FTES). For distribution purposes, allocations are initially made using the prior year annual FTES figures, including non-resident students, as reported to the Chancellor's Office. When current year FTES figures are available, generally in the following fiscal year, an adjustment is made to reflect any under/overpayments.

Fiscal Year	Resident FTES	Non-Resident FTES	Total FTES	Lottery Revenue	Lottery Funds / FTES
1990-91	14,770	346	15,116	\$ 1,873,036	\$ 123.91
1991-92	14,442	313	14,755	\$ 1,117,992	\$ 75.77
1992-93	14,530	311	14,841	\$ 1,426,435	\$ 96.11
1993-94	13,804	290	14,094	\$ 1,498,613	\$ 106.33
1994-95	15,877	387	16,264	\$ 1,812,105	\$ 111.42
1995-96	15,805	353	16,158	\$ 2,003,439	\$ 123.99
1996-97	16,579	387	16,966	\$ 1,655,318	\$ 97.56
1997-98	16,939	442	17,381	\$ 1,866,260	\$ 107.37
1998-99	17,151	641	17,792	\$ 2,004,795	\$ 112.68
1999-00	17,366	741	18,107	\$ 2,281,209	\$ 125.99
2000-01	17,457	929	18,386	\$ 2,544,547	\$ 138.40
2001-02	18,424	904	19,331	\$ 2,634,918	\$ 136.30
2002-03	19,043	1,078	20,121	\$ 2,379,109	\$ 118.24
2003-04	19,475	1,133	21	\$ 2,673,687	\$ 129.74
2004-05	19,305	1,150	20,455	\$ 2,843,904	\$ 139.03
2005-06	18,228	1,297	19,525	\$ 3,110,898	\$ 155.62
2006-07	19,305	1,453	20,740	\$ 2,858,263	\$ 142.25
2007-08	19,299	1,544	20,843	\$ 2,717,988	\$ 130.40
2008-09	20,382	1,593	21,975	\$ 2,675,226	\$ 121.74
2009-10	20,556	1,613	22,169	\$ 2,903,844	\$ 130.99
2010-11	19,075	1,555	20,630	\$ 2,905,197	\$ 140.82
2011-12	18,224	968	19,192	\$ 2,914,009	\$ 151.83
2012-13	18,160	965	19,125	\$ 2,725,434	\$ 142.51
2013-14	18,470	950	19,420	\$ 3,137,183	\$ 161.54
2014-15	18,525	953	19,478	\$ 2,581,100	\$ 132.51
2015-16	19,488	929	20,417	\$ 3,068,265	\$ 150.28
2016-17	17,915	974	18,889	\$ 3,033,061	\$ 160.57
2017-18	17,915	974	18,889	\$ 2,892,661	\$ 153.14
2018-19	19,030	2,523	21,553	\$ 3,942,567	\$ 182.92
2019-20	18,169	883	19,052	\$ 3,243,894	\$ 194.49
2020-21	14,779	576	15,355	\$ 3,328,582	\$ 216.77

Professional Memberships 2021 - 2022

Organization	Division/Dept	Amount
American Association of Paralegal Educators	Business Education	\$ 550
American Association of Woodturners		\$ 150
American Bar Association	Business Education	\$ 1,250
American College Dance Association (ACDA)		\$ 350
American College Health Association (ACHA)		\$ 650
Association of California Community College Administrators (ACCCA)	Institutional Research & Plan.	\$ 357
Association of Chief Humanitarian Resources Officers (ACHRO)		\$ 450
Association of Collegiate Educators in Radiologic Technology		\$ 150
Association of Performing Arts Professionals (APAP)	Center of the Arts	\$ 775
California Department of Health Services- Radiologic Health Branch (CHS-RHB)		\$ 1,256
California Art Association (CAA)		\$ 680
California Community College Association for Occupational Education		\$ 990
California Community College Association for Physical Educators		\$ 400
California Community Colleges Student Affairs Association		\$ 225
California Presenters	Center of the Arts	\$ 180
Centralized Clinical Placement Service (CCPS)		\$ 1,758
College Art Association (CAA)		\$ 600
College Media Associates (CMA)	Humanities	\$ 150
College Reading & Learning Association (CRLA)		\$ 70
Committee on Accreditation for Respiratory Care (COARC)		\$ 3,300
Community College Public Relations Organization (CCPRO)		\$ 200
Continuing Education of the Bar	Business Education	\$ 2,495
Data Arc, Incorporated		\$ 600
Educause		\$ 3,850
ETNB Communications	Small Bus. Dev. Center	\$ 300
Furniture Society, The		\$ 100
German American Business Association	Small Bus. Dev. Center	\$ 700
Health Services Association- California Community Colleges (HSACCC)		\$ 150
Intercollegiate Tennis Association		\$ 265
International Textile & Apparel Association		\$ 150
Investigative Reporters and Editors (IRE)	Humanities	\$ 140
Joint Review Committee on Education in Radiologic Technology (JRCERT)		\$ 2,100
Journalism Association of Community Colleges (JACC)	Humanities	\$ 700
Landauer, Inc.		\$ 3,000
Learning Resources Network (LERN)		\$ 695

Organization	Division/Dept	Amount
American Association of Paralegal Educators	Business Education	\$ 550
Lomita Chamber of Commerce	Small Bus. Dev. Center	\$ 175
MJSA Jewelry School		\$ 220
National Association for College Bookstores		\$ 1,250
National Association of Collegiate Directors of Athletics (NACDA)		\$ 125
National Association of Foreign Student Advisors (NAFSA)	International Students	\$ 1,500
National Athletic Trainers Association		\$ 440
National Board of Respiratory Care (NBRC)		\$ 2,000
National Coalition of Advanced Technology Centers		\$ 600
National Council for Marketing & Public Relations (NCMPR)		\$ 500
National League of Nursing (NLN)		\$ 1,750
National Strength and Conditioning Association		\$ 120
NCLEX Program Report through Mountain Measurement Inc.		\$ 350
NetLab	Business	\$ 2,500
Public Relation Society of America (PRSA)		\$ 900
Society for College and University Planning (SCUP)	Institutional Research & Plan.	\$ 840
Southern California Football Association		\$ 1,800
Student Press Law Center (SPLA)	Humanities/Business	\$ 120
Torrance Art Council		\$ 55
West Law	Business	\$ 5,580
Western Arts Alliance	Ctr for the Arts	\$ 450
Western States Athletic Conference Membership		\$ 350
	Total	\$ 51,361

Institutional Memberships FY 2021-22

Organization	Area - Division/Dept	Amount
Academic Senate for California Community Colleges		\$ 6,983
Accrediting Commission for Community and Junior Colleges		\$ 37,633
America Association of College Registrars & Admissions Officers (AACRAO)		\$ 1,800
American Association of Community Colleges		\$ 20,483
American Association of Community College Trustees		\$ 8,003
American Association of University Women (AAUW)	President's Office	\$ 175
American Library Association	Learning Resource Center	\$ 750
American Society for Quality (ASQ)		\$ 159
American Student Association of Community Colleges		\$ 250
APPA Association for Higher Education Facilities Officers		\$ 1,580
Associated Collegiate Press (ACP)		\$ 447
Association of Colleges for Tutoring & Learning Assistance (ACLA)	Humanities	\$ 35
Association of Community and Continuing Education (ACCE)		\$ 60
Association of Community College Trustees		\$ 7,544
CA Reinvestment Coalition		\$ 125
California Board of Registered Nursing (BRN)	Nursing	\$ 350
California College & University Police Chiefs Association (CCUPCA)	Campus Police	\$ 299
California Community Colleges Facility Coalition (CCFC)		\$ 1,200
California Crime Prevention Officers' Association (CCPOA)		\$ 30
California Community Colleges CalWORKs Association (CalWORKs)	CalWorks	\$ 2,250
California Community College Athletic Association		\$ 14,050
California Community College Chief Instructional Officers (CCCCIO)		\$ 300
California Community College Distance Education Coordinators Organization		\$ 100
California Community Colleges Extended Opportunity Programs and Services Association (EOPS)		\$ 3,000
California Community College Athletic Directors Association		\$ 300
California Community Colleges Chief Student Services Administrators Association (CCCCSSAA)		\$ 300
California Community College - Mental Health & Wellness Association (MHWA)	Nursing	\$ 200
California Community Colleges Student Financial Aid Administrators Association (CCCSFAA)		\$ 300
California Fire Technology Directors Association		\$ 100
California Institute for Nursing & Health Care (CINHC)		\$ 1,758
California Simulation Alliance	Nursing	\$ 350
CCC Distance Education Coordinators Organization		\$ 100
Center for Collegiate Mental Health (CCMH)	Nursing	\$ 400
Chamber of Commerce: El Segundo, Gardena Valley, Harbor City/Harbor Gateway, Hawthorne, Hermosa Beach, Inglewood, LAX Coastal, Manhattan Beach, Redondo Beach, San Pedro, Torrance		\$ 2,420
Cisco (SmartNet)	Business Division	\$ 10,800
Commission on Accreditation of Allied Health Education Programs (CAAHEP)		\$ 500
Community College League of California/ Policies/ Procedures		\$ 39,778
Community College League of California - Veteran Student Services Caucus	Veteran Student Services	\$ 150
Consortium of Southern California Colleges and Universities (CSCCU)		\$ 250
Council of Chief Librarians of California Community Colleges		\$ 150
Distance Education Coordinators Statewide		\$ 100

Organization	Area - Division/Dept	Amount
Education Advisory Board		\$ 19,500
English Council Of California Two Year Colleges (ECCTYC)	Humanities	\$ 250
ETNB Communications	Small Bus. Dev. Center	\$ 300
German American Business Association	Small Bus. Dev. Center	\$ 700
Hispanic Association of Colleges and Universities (HACU)	Student Svcs	\$ 10,890
International Association for College Admission Counseling		\$ 175
Los Angeles County school Trustee Association		\$ 100
National Association for College Admission Counseling (NACAC)		\$ 285
National Association of Clery Compliance Officers & Professionals (NACCOP)		
	Campus Police	\$ 390
National Association of Colleges and Employers		\$ 445
National Association of Student Financial Aid Administrators (NASFAA)		\$ 2,012
National Association of Veteran Student Services' Program Administrators (NAVPA)		
		\$ 450
National Association Two-Year College Athletic Administrators		\$ 100
National Emergency Number Association (NENA)		\$ 137
Network for California Community College Foundations (NCCCF)		\$ 1,656
Oracle Corporation (Academic Initiative Membership)	Business Division	\$ 550
Pacific Association of College Registrars and Admissions Officers (PACRAO)		
		\$ 350
Pacific Coast Athletic Conference		\$ 200
Registry of Interpreters for the Deaf (RID)		\$ 350
Society of Professional Journalists	Humanities	\$ 400
South Bar Fire Chiefs Association		\$ 200
South Coast Conference		\$ 7,050
South Coast Higher Education Council		\$ 50
Southern California Society of Associate Degree Nursing (AND) Directors	Nursing	\$ 100
Western Association for College Admission Counseling		\$ 45
Western Association of Veteran Education Specialists	Veteran Student Services	\$ 100
	Subtotal	\$ 212,347

Rate of Interest (County Treasurer)

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
2005-06	1st	3.140%	3.180%
	2nd	3.570%	3.630%
	3rd	4.170%	4.270%
	4th	4.670%	4.860%

2006-07	1st	5.020%	5.330%
	2nd	5.150%	5.430%
	3rd	5.300%	5.420%
	4th	5.340%	5.540%

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

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

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

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

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

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

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
2013-14	1st	0.610%	0.630%
	2nd	0.590%	0.600%
	3rd	0.670%	0.670%
	4th	0.650%	0.650%

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

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

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

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

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

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

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

RESIDENT FTES BY DIVISION

FALL/SPRING SEMESTERS

DIVISION	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Behavioral & Social Sciences	2,046	2,097	2,191	2,466	2,348	2,280	2,720	2,736	2,741	2,990	2,653
Business Education	917	976	957	942	837	826	881	897	901	957	883
Fine Arts	2,153	2,084	2,022	2,005	1,989	1,892	1,958	1,919	1,953	1,925	1,217
Health Sciences & Athletics	1,936	1,907	1,854	1,882	1,709	1,591	1,632	1,608	1,529	1,367	1,016
Humanities	3,073	3,070	2,937	3,004	2,893	2,775	2,744	2,620	2,400	2,243	1,595
Industry & Technology*	1,814	1,517	1,534	1,676	1,669	1,630	1,685	1,769	2,069	1,602	846
Mathematical Sciences	2,368	2,331	2,240	2,447	2,628	2,617	2,827	2,792	2,551	2,130	1,759
Natural Sciences	1,876	1,865	1,921	2,044	2,111	2,070	2,041	2,063	2,053	2,105	1,898
Total=>	16,183	15,848	15,655	16,466	16,184	15,681	16,488	16,404	16,198	15,319	11,868

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

SUMMER & WINTER INTERSESSIONS

DIVISION	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Behavioral & Social Sciences	226	252	217	240	297	333	697	669	735	821	897
Business Education	64	69	57	54	58	77	111	111	102	124	155
Fine Arts	181	165	144	164	152	190	314	305	335	323	336
Health Sciences & Athletics	157	134	149	156	142	169	282	254	276	298	224
Humanities	249	246	196	209	215	238	376	359	313	276	323
Industry & Technology	159	127	115	128	107	146	238	306	317	269	162
Mathematical Sciences	298	257	212	306	281	356	510	505	439	409	475
Natural Sciences	184	181	174	210	237	261	343	317	315	329	346
Total=>	1,519	1,431	1,262	1,467	1,489	1,770	2,871	2,826	2,832	2,849	2,919

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
July - Dec. 1994	4.170%
Jan - June 1995	3.526%
July - Dec. 1995	6.979%
Jan. - Jun. 1996	6.599%
Jul. - Dec. 1996	7.787%
Jan - June 1997	7.657%
July - Dec. 1997	6.172%
Jan - Jun. 1998	6.033%
July 1998 - June 2002	0.000%
July 2002 - Jan. 2003	2.894%
Feb - June 2003	2.771%
2003-04	10.420%
2004-05	9.952%
2005-06	9.116%
2006-07	9.124%
2007-08	9.306%
2008-09	9.428%
2009-10	9.709%
2010-11	10.707%
2011-12	10.923%
2012-13	11.417%
2013-14	11.442%
2014-15	11.770%
2015-16	11.847%
2016-17	13.888%
2017-18	15.531%
2018-19	18.062%
2019-20	19.72%
2020-21	20.70%
2021-22	22.91%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
1989-2014	8.25%
2014-2015	8.88%
2015-2016	10.73%
2016-2017	12.58%
2017- 2018	14.43%
2018-2019	16.28%
2019-2020	17.10%
2020-2021	16.15%
2021-2022	16.92%

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

Fiscal Year	Revenue per Credit ADA/FTES	Revenue per Non-Credit ADA/FTES
1987-88	\$ 2,744.35	\$ 1,436.89
1988-89	\$ 2,891.47	\$ 1,504.42
1989-90	\$ 3,024.30	\$ 1,574.23
1990-91	\$ 3,285.71	\$ 1,647.59
1991-92	\$ 2,919.64	\$ 1,432.52
1992-93	\$ 2,918.83	\$ 1,432.53
1993-94	\$ 2,986.68	\$ 1,461.87
1994-95	\$ 2,996.96	\$ 1,461.88
1995-96	\$ 3,067.63	\$ 1,258.32
1996-97	\$ 3,169.37	\$ 1,549.63
1997-98	\$ 3,278.88	\$ 1,370.64
1998-99	\$ 3,369.13	\$ 1,496.85
1999-00	\$ 3,397.96	\$ 1,617.83
2000-01	\$ 3,590.69	\$ 1,638.13
2001-02	\$ 3,616.21	\$ 1,678.50
2002-03	\$ 3,530.78	\$ 1,720.46
2003-04	\$ 3,714.41	\$ 1,809.94
2004-05	\$ 3,736.76	\$ 1,834.50
2005-06	\$ 4,122.92	\$ 2,479.23
2006-07	\$ 4,367.00	\$ 2,626.00
2007-08	\$ 4,565.00	\$ 2,745.00
2008-09	\$ 4,565.00	\$ 2,745.00
2009-10	\$ 4,565.00	\$ 2,745.00
2010-11	\$ 4,565.00	\$ 2,745.00
2011-12	\$ 4,565.00	\$ 2,745.00
2012-13	\$ 4,565.00	\$ 2,745.00
2013-14	\$ 4,565.00	\$ 2,745.00
2014-15	\$ 4,636.00	\$ 2,788.00
2015-16	\$ 4,636.00	\$ 2,788.00
2016-17	\$ 5,005.75	\$ 3,010.10
2017-18	\$ 5,071.81	\$ 3,049.82
2018-19	\$ 3,882.00	\$ 3,347.00
2019-20	\$ 4,009.00	\$ 3,381.00
2020-21	\$ 4,213.00	\$ 3,553.00

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.

**Projection of FTES Requirements
FTES Goal and Actual
2016-17 to 2020-21**

	2016-2017*	Goal	Actual
Summer 16		387	613
Fall 16		8,577	8,581
Winter 17		800	813
Spring 17		7,915	7,921
Total		17,679	17,928
	2017-2018	Goal	Actual
Summer 17		2,036	1,717
Fall 17		8,654	8,540
Winter 18		842	1,109
Spring 18		7,978	7,864
Summer 18 (Transferred to fiscal year 2017-18) ¹		-	412
Total		19,510	19,231
	2018-2019	Goal	Actual
Summer 18		1,488	1,371
Fall 18		8,578	8,497
Winter 19		1,200	1,049
Spring 19		7,873	7,709
Total		19,139	18,626
	2019-2020	Goal	Actual
Summer 19		1,800	1,753
Fall 19		8,500	8,350
Winter 20		1,100	1,096
Spring 20		7,600	7,035
Total		19,000	18,234
	2020-2021**	Goal	Annual 320
Summer 20		1,700	1,816
Fall 20		8,350	6,303
Winter 21		1,000	1,103
Spring 21		7,300	5,564
Total		18,350	14,786

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

* A stabilization year funded at the amount of FTES we reported in the prior fiscal year.

** FTES goals and projections are tentative.

GLOSSARY

GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOARD OF GOVERNORS ENROLLMENT FEE WAIVER (BOGW) – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

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

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

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

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

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

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

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

CALIFORNIA PROMISE GRANT - The California Community Colleges Promise Grant permits enrollment fees to be waived. Replaces Board of Governor's Fee Waiver (BOGW).

CAP – A maximum limit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

MANDATORY ACTIVITIES AND EXPENDITURES – Costs from all full-time salaries and benefits (other than those directly related to instruction), contractual obligations, and operational requirements such as utilities, housekeeping,

telephones, and trash removal are considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

STUDENT CENTERED FUNDING FORMULA – Funding method introduced in fiscal year 2018-19 for Community Colleges to tie the funding of colleges to each institution's student needs and outcomes.

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

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

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

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

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

TOTAL COMPUTATIONAL REVENUE (TCR) – The District's General Apportionment Funding for a given fiscal year as calculated by the California Community College Chancellor's Office.

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

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

WEEKLY STUDENT CONTACT HOURS (WSCH) - are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.

ACKNOWLEDGEMENTS

The Fiscal Services staff would like to thank location managers and their staff for their support and cooperation in the development of the Final Budget 2020-2021. Their timely submission of information, participation in budget development workshops, and review of preliminary budgets greatly supported the preparation of the final budget.

Ann Tomlinson, Interim VP, Administrative Services /Assistant Superintendent
Jeffrey Hinshaw, Business Manager
Melissa Guess, Director, Accounting

Leilani Abyad
Sophie Dao
Evanjelina Gardea
Tammy Phan
Sheila Sumrit
Hong Tran
Marcia Williams

Judy Castillo
Unita Donahue
Bryan Kawakami
Charlene Sakatani
Lisa Suarez
Le Chi Vo
Marie Yatman
Grace Perez

PLANNING AND BUDGETING COMMITTEE

Co-Chair	Ann Tomlinson
Co-Chair	Viviana Unda
Management/Supervisors	Amy Grant
Campus Police	Gary Robertson
ECCE	Roy Dietz
ECCFT	Kelsey Iino
Academic Senate	Darcie McClelland
ASO – Student Association	Grace Clendenin
Confidential	Shobhana Warriar
Classified Staff	Breanna Bond
Classified Staff	Sophie Dao

ALTERNATE MEMBERS

ECCE	Lissette Marquez
ECCFT	Brizset Giles
Management	Julie Bourlier
Management	Jose Anaya
Campus Police	Ruben Lopez
Academic Senate	Sidney Porter
Academic Senate	Evan Hess
ASO – Student Association	Dalyan Johnston
Confidential	Rose Mahowald
Classified Staff	vacant
Classified Staff	vacant

SUPPORT

President/Superintendent	Dr. Brenda Thames
Interim VP Administrative Services/Assistant Superintendent	Dr. Ann Tomlinson
Interim VP Academic Affairs/Assistant Superintendent	Dr. Jacquelyn Sims
VP Student Services/Assistant Superintendent	Mr. Ross Miyashiro
VP Human Resources/Assistant Superintendent	Ms. Jane Miyashiro

